

**Budget Documents for the Year Ending
June 30, 2022
Franklin County, Tennessee
Approved July 19, 2021**



**North & South Middle Schools
Franklin County, Tennessee**

FRANKLIN COUNTY, TENNESSEE

Budget for the Year Ending June 30, 2022

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RESOLUTION # 7a-0721

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF
FRANKLIN COUNTY, TENNESSEE
FOR THE YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee assembled in regular session on the 19th day of July, 2021, 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, 2021 and ending June 30, 2022 according to the following schedule:

General Fund	
County Commission	\$ 343,253
Beer Board	625
County Mayor	201,091
County Attorney	10,800
Election Commission	259,972
Register of Deeds	369,412
Planning	162,726
County Buildings	1,272,709
Other General Administration - IT	180,150
Property Assessor	658,756
County Trustee	347,680
County Clerk	641,784
Finance Department	741,119
Circuit Court	1,036,707
General Sessions Court	320,421
Drug Court Program	102,558
Chancery Court	243,312
Juvenile Court	137,802
Judicial Commissioners	171,591
Other Administration of Justice	510,000
Probation Services	159,758
Sheriff's Department	4,236,346
Administration of the Sex Offender	17,735
Jail	3,301,639
Community Reentry Program	501,820
Juvenile Services	42,500
Civil Defense	167,713
Rescue Squad	35,000
Consolidated Communications	921,278
County Coroner	57,500
Public Safety Grants	33,979
Other Public Safety	50,000
Local Health Center	33,800
Rabies & Animal Control	258,449

Other Local Health Services	193,159
Appropriation to State	30,646
General Welfare Assistance	17,775
Litter Control	101,792
Other Waste Collections	44,033
Other Public Health & Welfare	-
Senior Citizen's Assistance	37,500
Parks and Fair Boards	48,936
Agriculture Extension	116,850
Soil Conservation	92,011
Industrial Development	534,924
Other Economic & Community Development	506,355
Airport	-
Veterans Services	93,655
Other Charges	1,004,925
Covid Grants	-
Capital Outlay	436,357
Transfers Out	-
Total General Fund	\$ 20,788,901
<u>Courthouse Jail Maintenance Fund</u>	
Other Charges	\$ 1,650
Transfers Out	160,000
Total Courthouse Jail Maintenance Fund	\$ 161,650
<u>Library Fund</u>	
Libraries	\$ 396,993
Other Charges	45,450
Social, Cultural & Recreational Projects	-
Transfers Out	3,000
Total Library Fund	\$ 445,443
<u>Solid Waste/Sanitation Fund</u>	
Sanitation Education/Information	\$ 3,200
Convenience Centers	372,469
Transfer Stations	1,875,506
Post closure Care Cost	10,000
Other Charges	111,550
Transfers Out	3,803
Total Solid Waste/Sanitation Fund	\$ 2,376,528
<u>Local Purpose(Rural Fire) Fund</u>	
Fire Prevention & Control	\$ 1,066,500
Other Charges	13,600
Total Local Purpose (Rural Fire) Fund	\$ 1,080,100
<u>Drug Control Fund</u>	
Drug Enforcement	\$ 71,500
Other Charges	825
Total Drug Control Fund	\$ 72,325

Highway/Public Works Fund

Administration	\$	361,177
Highway & Bridge Maintenance		1,091,150
Operation & Maintenance of Equipment		323,261
Quarry Operations		401,396
Other Charges		271,300
Capital Outlay		1,125,500
Principal on Debt		42,390
Interest on Debt		12,240
Transfers Out		3,803
Total Highway/Public Works Fund	\$	3,632,217

General Debt Service Fund

General Government Debt Service	\$	6,103,476
Total General Debt Service Fund	\$	6,103,476

Education Debt Service Fund

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

General Purpose School Fund**Instruction**

Regular Instruction	\$	20,963,173
Alternative School		208,147
Special Education		3,648,417
Vocational Education		1,665,163
Student Body Education		537,909
Adult Education		-

Support Services

Attendance		254,426
Health Services		605,575
Other Support Services		1,351,617
Regular Instruction		1,397,727
Special Education		695,589
Vocational Education		137,720
Technology Department		1,068,101
Adult Education		-
Other Programs		210,000
Board of Education		1,216,194
Director of Schools		353,649
Office of the Principal		2,550,111
Fiscal Services		11,561
Human Resources		264,947
Operation of the Plant		3,493,426
Maintenance of Plant		1,386,564
Transportation		2,436,758
Central and Other		103,549

Non-Instructional Services

Community Services		580,032
Early Childhood Education		1,086,245

Capital Outlay		548,907
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Debt Service		-
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Total General Purpose School Fund	\$	46,775,508
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Federal Projects Fund**Instruction**

Regular Instruction Program	\$	1,320,463
Special Education Program		1,019,541
Vocational Education Program		67,934

Support Services

Health Services	\$	-
Other Student Support		60,837
Regular Instruction Program		339,666
Special Education Program		302,397
Vocational Education Program		2,500
Operation of Plant		-
Transportation		265,946

Transfers Out	\$	-
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Total Federal Projects Fund	\$	3,379,285
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Central Cafeteria Fund**Non-Instructional Services**

Food Service	\$	3,866,954
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Total Central Cafeteria Fund	\$	3,866,954
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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 fiscal year budget 2020-21 included a \$100,000 permanent transfer of funds from the School General Fund to the Federal Projects Fund for operational purposes.

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, 2022. 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 2021-22 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, 2022.

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 2019 and prior years and the interest and penalty thereon collected during the year ending June 30, 2022 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2020. The proration of delinquent taxes for fund 156 Education Debt Service shall be deposited to fund 151 General Debt Service, as the debt service funds will be combined this fiscal year. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

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

SECTION 12. BE IT FURTHER RESOLVED that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and shall be of no effect at the end of the year at June 30, 2022.

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, 2021. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 19th day of July, 2021.

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: _____

Motion to Adopt: _____ Second: _____

Votes: Ayes _____ Nays: _____ Declaration: _____

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-0721 A Resolution making Appropriations for the Various Funds, Departments, Institutions, Offices and Agencies of Franklin County, Tennessee for the year beginning July 1, 2021 and ending June 30, 2022

This document was approved at a regular session of the Franklin County Board of Commissioners on June 21, 2021 and recorded on file in my office in Commissioner's Minute Book 38.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 1st day of July 2021.




Phillip Custer, County Clerk
of Franklin County, Tennessee

COUNTY CLERK

RESOLUTION # 7b-0721

**RESOLUTION FIXING THE TAX LEVY IN
FRANKLIN COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2021**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee, assembled in regular session on this 19th day of July, 2021, that the combined property tax rate for Franklin County, Tennessee for the fiscal year beginning July 1, 2021 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	\$ 1.1516	\$ 1.1516	\$ 1.1516
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	1.0521	1.0521	1.0521
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 2021.

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 19th day of July, 2021.

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: _____

MOTION: _____ SECOND: _____

VOTES: _____ AYES: _____ NAYS _____ PASS _____

DECLARATION: _____

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-0721 A Resolution Fixing the Tax levy in Franklin County , Tennessee for the fiscal year beginning July 1,2021

This document was approved at a regular session of the Franklin County Board of Commissioners on June 21, 2021 and recorded on file in my office in Commissioner's Minute Book 38.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 1st day of July 2021.




Phillip Custer, County Clerk
of Franklin County, Tennessee

COUNTY CLERK

Appropriation Resolution

Fund	Beginning Fund Balance (Spendable) 7/1/21	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	\$ 5,512,110	\$ 20,373,868	\$ -	\$ 10,606	20,384,474	\$ 20,788,901	\$ -	\$ 20,788,901	\$ (404,427)	\$ 5,107,683	Yes	13.23%	
112 Courthouse Jail Maintenance	\$ 20,704	\$ 160,000	\$ -	\$ -	160,000	\$ 1,650	\$ 160,000	\$ 161,650	\$ (1,650)	\$ 19,054	Yes	0.09%	Fees Transfer Yr End
115 Library Fund	\$ 253,199	\$ 459,905	\$ -	\$ -	459,905	\$ 442,443	\$ 3,000	\$ 445,443	\$ 14,461	\$ 267,661	Yes	7.41%	Seasonal Rev
116 Solid Waste/Sanitation	\$ 1,244,207	\$ 2,192,482	\$ -	\$ -	2,192,482	\$ 2,372,725	\$ 3,803	\$ 2,376,528	\$ (184,046)	\$ 1,060,161	Yes	7.99%	Seasonal Rev
120 Local Purpose Tax	\$ 816,457	\$ 775,266	\$ -	\$ -	775,266	\$ 1,080,100	\$ -	\$ 1,080,100	\$ (304,834)	\$ 511,623	Yes	6.48%	Seasonal Rev
122 Drug Control	\$ 55,570	\$ 45,275	\$ -	\$ -	45,275	\$ 72,325	\$ -	\$ 72,325	\$ (27,050)	\$ 28,520	Yes	2.49%	Only Expend if have funds
131 Highway/Public Works	\$ 2,304,876	\$ 3,405,810	\$ -	\$ -	3,405,810	\$ 3,628,414	\$ 3,803	\$ 3,632,217	\$ (226,407)	\$ 2,078,469	Yes	9.64%	Seasonal Rev
141 School General Fund	\$ 7,595,316	\$ 46,801,968	\$ -	\$ -	46,801,968	\$ 46,775,508	\$ -	\$ 46,775,508	\$ 26,461	\$ 7,621,776	Yes	3.42%	Seasonal Rev
142 Federal Projects Fund	\$ 111,140	\$ 3,379,285	\$ -	\$ -	3,379,285	\$ 3,379,285	\$ -	\$ 3,379,285	\$ (0)	\$ 111,140	Yes	4.55%	Based on Reimbursement
143 School Cafeteria Fund	\$ 2,590,027	\$ 3,471,270	\$ -	\$ -	3,471,270	\$ 3,866,954	\$ -	\$ 3,866,954	\$ (395,684)	\$ 2,194,342	Yes	6.21%	Seasonal Rev
151 General Debt Service	\$ 3,282,784	\$ 5,465,082	\$ -	\$ 160,000	5,625,082	\$ 6,103,476	\$ -	\$ 6,103,476	\$ (478,394)	\$ 2,804,390	Yes	0.45%	Yes, planned shortage
Totals	\$ 23,786,390	\$ 86,530,212	\$ -	\$ 170,606	86,700,818	\$ 88,511,781	\$ 170,606	\$ 88,682,387	\$ (1,981,569)	\$ 21,804,819			

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	\$ 10,706,445	\$ (5,194,335)	\$ 12,070,350	\$ 20,373,868	\$ -	\$ 10,606	\$ 20,384,474	\$ 20,788,901	\$ -	\$ 20,788,901	\$ (404,427)	\$ 11,676,529	56.17%
112 Courthouse Jail Maintenance	20,704	-	\$ 11,480	160,000	-	-	160,000	1,650	160,000	161,650	(1,650)	40,630	25.13%
115 Library Fund	253,199	-	\$ 268,395	459,905	-	-	459,905	442,443	3,000	445,443	14,461	282,857	63.50%
116 Solid Waste/Sanitation	1,244,207	-	\$ 1,357,553	2,192,482	-	-	2,192,482	2,372,725	3,803	2,376,528	(184,046)	1,173,507	49.38%
120 Local Purpose Tax	816,457	-	\$ 877,365	775,266	-	-	775,266	1,080,100	-	1,080,100	(304,834)	572,531	53.01%
122 Drug Control	70,380	(14,810)	\$ 106,309	45,275	-	-	45,275	72,325	-	72,325	(27,050)	79,259	109.59%
131 Highway/Public Works	3,475,570	(1,170,694)	\$ 3,621,622	3,405,810	-	-	3,405,810	3,628,414	3,803	3,632,217	(226,407)	3,395,215	93.48%
141 School General Fund	11,167,348	(3,572,031)	\$ 11,620,937	46,801,968	-	-	46,801,968	46,775,508	-	46,775,508	26,460	9,774,815	20.90%
142 Federal Projects Fund	111,140	-	\$ 26,972	3,379,285	-	-	3,379,285	3,379,285	-	3,379,285	(0)	106,972	3.17%
143 School Cafeteria Fund	2,590,027	-	\$ 3,610,617	3,471,270	-	-	3,471,270	3,866,954	-	3,866,954	(395,684)	3,214,933	83.14%
151 General Debt Service	3,282,784	-	\$ 3,018,825	5,465,082	-	160,000	5,625,082	6,103,476	-	6,103,476	(478,394)	2,141,430	35.09%
Totals	\$ 33,738,261	\$ (9,951,871)	\$ 36,590,426	\$ 86,530,212	\$ -	\$ 170,606	\$ 86,700,818	\$ 88,511,782	\$ 170,606	\$ 88,682,388	\$ (1,981,570)	\$ 32,458,679	

Franklin County, Tennessee - Debt Service - FY 2022

Fund 131: Highway	Principal	Interest	Debt Service
Schedule of Outstanding Debt 2020	\$ 52,188	\$ 5,176	\$ 57,364
Less Budgeted Debt Payments 2021	17,385	1,736	19,121
Difference	\$ 34,803	\$ 3,440	\$ 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	3,683,505	2,314,971	5,998,476
Difference	\$ 65,685,841	\$ 25,075,491	\$ 90,761,332

Statement of Estimated Revenue from Current Property Taxes

2021 Assessments Based upon Estimated Assessed Value of:

\$	1,042,403,660	Common Rate
\$	720,500,069	Solid Waste
\$	556,419,863	Rural Fire
\$	2,319,323,592	Total Assessed Value

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 2.00%	Net Estimated Collection of Taxes
101 County General (-0.127)	1.1516	12,004,321	240,086	11,764,234
115 Library	0.0381	397,156	7,943	389,213
116 Solid Waste/Sanitation *	0.2433	1,752,977	35,060	1,717,917
120 Local Purpose Tax **	0.0741	412,307	8,246	404,061
131 Highway/Public Works	0.0629	655,672	13,113	642,558
141 General Purpose School (+0.0127)	1.0521	10,967,129	219,343	10,747,786
151 General Debt Service	0.2565	2,673,765	53,475	2,620,290
156 Education Debt Service	-	-	-	-
	\$2.8786/2.8045			
Total	2.5612	\$ 28,863,326	\$ 577,267	\$ 28,286,060

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)

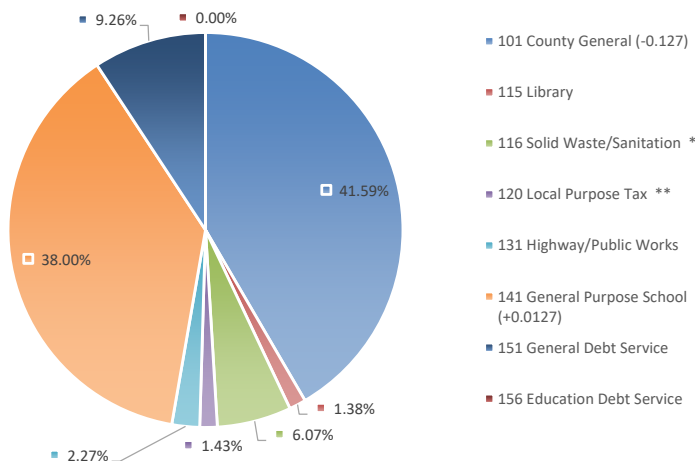
* Rate is \$0.00 per \$100 for Tullahoma, Winchester and Sewanee; \$0.1543 for remainder of county.

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

<u>Value of Penny</u>	2021	2020	Change in Value
Common Rate Value	\$ 102,156	\$ 101,583	\$ 573
*Solid Waste Value	\$ 70,609	\$ 69,988	\$ 621
**Rural Fire Value	\$ 54,529	\$ 52,903	\$ 1,626

Tax Rate Compared PY	2021	2020	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 2020/21	F/Y 2019/20	F/Y 2018/19
July	\$ 609,599	\$ 528,700	\$ 549,455
August	583,994	536,528	485,553
September	557,797	528,295	496,645
October	611,298	547,066	492,686
November	591,454	515,238	485,320
December	587,951	534,489	491,959
January	781,198	628,994	576,380
February	596,519	456,402	437,962
March	529,369	476,797	424,470
April	728,215	519,123	484,920
May	803,690	546,407	510,826
June (20/21 Est & Cur)	800,000	588,084	563,461
Total for Fiscal Year	\$ 7,781,086	\$ 6,406,122	\$ 5,999,635

School General Fund 141

Fiscal Year	Budgeted	Collected	Difference
2017/18	\$ 4,627,000	\$ 4,706,190	\$ (79,190)
2018/19	4,627,000	5,030,119	(403,119)
2019/20	4,892,328	5,359,609	(467,281)
2020/21 YTD	5,030,119	5,800,000	(769,881)

Education Debt Service Fund 156

Fiscal Year	Budgeted	Collected	Difference
2017/18	\$ 850,000	\$ 862,192	\$ (12,192)
2018/19	850,000	969,526	(119,526)
2019/20	1,030,000	954,348	75,652
2020/21 YTD	1,030,000	1,220,000	(190,000)

**Feb's Collections received in March 2020 - we were over in collections for the year by \$644,100, over for the month \$140,117

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

**Franklin County, TN Government
Schedule of Debt Payments
for Fiscal Year 2021-2022**

GO Bonds

<u>Loan Name</u>	<u>Authorized & Unissued</u>	<u>Amount Outstanding at 6/30/21</u>	<u>Payment Fund</u>	<u>Principal Due in FY 2021-22</u>	<u>Interest Due in FY 2021-22</u>	<u>Total Debt Service for FY 2021-22</u>
Jail Expansion Bond & Misc. Equip Dec 2017	-	\$ 6,345,000	Gen. Debt	\$ 405,000	\$ 262,450	\$ 667,450
Jail Expansion Bond Series June 2017	-	6,835,000	Gen. Debt	500,000	253,850	753,850
Judicial Ctr Refund 1 Bonds -- Series 2017	-	1,130,000	Gen. Debt	50,000	38,956	88,956
Judicial Ctr Refund 2 -- Series 2017	-	965,000	Gen. Debt	480,000	48,250	528,250
CON 7 YR Hwy Capital Road b Series 2015	-	142,857	Gen. Debt - Hwy	142,857	3,186	146,043
CON 7 YR Hwy Capital Road a Series 2015	-	285,000	Gen. Debt - Hwy	285,000	6,641	291,641
CON for ID Board Land -- Series 2010	-	80,648	Gen. Debt	80,648	1,931	82,580
School GO Bond -- Series 2019	-	46,935,000	Gen. Debt - Educ	1,345,000	1,611,019	2,956,019
School Capital Refund -- Series 2017	-	680,000	Gen. Debt - Educ	215,000	34,000	249,000
CON 12YR for HWY Land - Series 2011	-	35,617	Highway	17,385	1,736	19,121
*CON 12YR for Jail Expansion - Series 2019	-	1,710,000	Gen Debt	150,000	50,103	200,103
*CON 10YR for Hwy Equip - Series 2021	-	350,000	Gen Debt	30,000	4,585	34,585
TOTAL GO BONDS \$	- \$	\$ 65,494,123		\$ 3,700,890	\$ 2,316,707	\$ 6,017,597

<u>Debt Service by Fund</u>				<u>Debt Service By Function</u>			
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
General Debt Service Fund	\$ 3,683,505	\$ 2,314,971	\$ 5,998,476	Public Safety	\$ 1,547,862	\$ 629,543	\$ 2,177,404
Education Debt Service Fund **Closing Fund**	0	0	0	Public Health	26,447	17,138	43,584
General Fund	0	0	0	Education	1,560,000	1,645,019	3,205,019
Highway/Public Works Fund	17,385	1,736	19,121	Highway	485,934	23,076	509,010
School GP Fund	0	0	0	Administration	80,648	1,931	82,580
School Federal Projects Fund	-	-	-				
	\$ 3,700,890	\$ 2,316,707	\$ 6,017,597		\$ 3,700,890	\$ 2,316,707	\$ 6,017,597

Notes:
*Last Issuance 10 Yr CON \$350K in May 2021 Hwy Equipment - Series 2021

<u>Per Capita Debt Ratios 2019</u>	
O/S Debt	\$1,655.33
Gross Direct Debt	1,655.33
Net Direct Debt	1,552.90
Total Net Overlapping Debt	131.42
Overall Net Debt	1,684.32

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

<u>Debt Ratios 2019</u>		
	<u>Assessed Value</u>	<u>Est. Actual Value</u>
O/S Debt To	6.58%	1.61%
Net Direct Debt to	6.17%	1.51%
Total Net Overlapping Debt to	52.00%	13.00%
Overall Net Debt to	6.70%	1.64%

Current Financial Rating Aa3 (Moody's Rating)

Schedule of Budgeted Debt Payments
Fiscal Year 2021/22
Franklin County, TN

General Debt Service Fund # 151

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
Monthly	ID Board Land	\$ 80,648	\$ 1,931	\$ 82,580	12 YR Capital Note
10/1/2021	Hwy Road 15a Series	\$ -	\$ 3,320	\$ 3,320	7 YR Capital Note
10/1/2021	Hwy Road 15b Series	\$ -	\$ 1,593	\$ 1,593	7 YR Capital Note
11/1/2021	School Series 2019	\$ -	\$ 805,509	\$ 805,509	GO Bond
11/1/2021	Hwy Equip 2021 CON	\$ -	\$ 2,311	\$ 2,311	10 YR Capital Note
12/1/2021	Jail Bonds 12/17 Series	\$ -	\$ 131,225	\$ 131,225	GO Bond
12/1/2021	Jail Bonds 6/17 Series	\$ -	\$ 126,925	\$ 126,925	GO Bond
12/1/2021	Jud Ctr 1 Refund 17 Series	\$ -	\$ 19,478	\$ 19,478	GO Bond
12/1/2021	Jud Ctr 2 Refund 17 Series	\$ -	\$ 24,125	\$ 24,125	GO Bond
12/1/2021	School Refund 2017	\$ -	\$ 17,000	\$ 17,000	GO Bond
12/1/2021	Jail Expansion 2019 Series	\$ -	\$ 25,052	\$ 25,052	12 YR Capital Note
4/1/2022	Hwy Road 15a Series	\$ 285,000	\$ 3,320	\$ 288,320	7 YR Capital Note
4/1/2022	Hwy Road 15b Series	\$ 142,857	\$ 1,593	\$ 144,450	7 YR Capital Note
5/1/2022	School Series 2019	\$ 1,345,000	\$ 805,509	\$ 2,150,509	GO Bond
5/1/2022	Hwy Equip 2021 CON	\$ 30,000	\$ 2,274	\$ 32,274	10 YR Capital Note
6/1/2022	Jail Bonds 12/17 Series	\$ 405,000	\$ 131,225	\$ 536,225	GO Bond
6/1/2022	Jail Bonds 6/17 Series	\$ 500,000	\$ 126,925	\$ 626,925	GO Bond
6/1/2022	Jud Ctr 1 Refund 17 Series	\$ 50,000	\$ 19,478	\$ 69,478	GO Bond
6/1/2022	Jud Ctr 2 Refund 17 Series	\$ 480,000	\$ 24,125	\$ 504,125	GO Bond
6/1/2022	School Refund 2017	\$ 215,000	\$ 17,000	\$ 232,000	GO Bond
6/1/2022	Jail Expansion 2019 Series	\$ 150,000	\$ 25,052	\$ 175,052	12 YR Capital Note
Total Gen Debt		\$ 3,683,505	\$ 2,314,971	\$ 5,998,476	

Highway Fund # 131

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
Total Highway		\$ 17,385	\$ 1,736	\$ 19,121	

Fund Summary by Category/Department
Fiscal Year 2019/20

		2019-2020	2020-2021	2020-2021	2021-2022
		Actual	Amended	Estimated	Budgeted
101	County General Revenues				
40000	Local Taxes	\$ 13,122,941	\$ 13,269,692	\$ 13,721,766	\$ 13,307,784
41000	Licenses & Permits	116,246	109,460	149,245	125,550
42000	Fines, Forfeitures & Penalties	199,778	208,075	199,291	209,570
43000	Charges for Current Services	550,951	485,737	418,885	429,095
44000	Other Local Revenues	362,903	136,054	180,185	129,070
45000	Fees Received from County Officials	2,094,309	2,098,000	2,311,360	2,168,200
46000	State of Tennessee	2,811,340	3,763,906	3,576,116	2,593,595
47000	Federal Government	5,737,608	2,386,814	2,480,124	1,192,004
48000	Other Government & Citizens	199,616	249,386	184,824	219,000
49000	Other Sources	105,606	555,256	555,256	10,606
Total Co General Fund Revenue Category Summary		\$ 25,301,298	\$ 23,262,381	\$ 23,777,053	\$ 20,384,474
101	County General Expenditures				
	General Government				
51100	County Commission	\$ 311,872	\$ 390,277	\$ 331,648	\$ 343,253
51220	Beer Board	487	525	470	625
51300	County Mayor	192,734	202,816	196,946	201,091
51400	County Attorney	10,800	10,800	10,800	10,800
51500	Election Commission	247,741	254,957	274,952	259,972
51600	Register of Deeds	329,385	361,274	337,965	369,412
51720	Planning	158,462	166,245	159,895	162,726
51800	County Buildings	1,172,098	1,221,748	1,173,774	1,272,709
51900	Other General Administration - IT	77,624	159,300	157,322	180,150
	Finance				
52300	Property Assessor	517,055	598,467	581,112	658,756
52400	County Trustee	332,195	349,753	339,497	347,680
52500	County Clerk	614,124	637,210	632,066	641,784
52900	Finance Department	719,976	739,228	681,231	741,119
	Administration of Justice				
53100	Circuit Court	992,267	1,032,255	1,008,719	1,036,707
53300	General Sessions Court	316,328	326,223	320,705	320,421
53330	Drug Court Program	101,227	103,222	101,989	102,558
53400	Chancery Court	232,966	244,422	237,979	243,312
53500	Juvenile Court	134,296	140,565	134,344	137,802
53700	Judicial Commissioners	151,459	174,154	152,790	171,591
53900	Other Administration of Justice	478,247	700,640	700,640	510,000

Fund Summary by Category/Department
Fiscal Year 2019/20

		2019-2020	2020-2021	2020-2021	2021-2022
		Actual	Amended	Estimated	Budgeted
53910	Probation Services	144,649	160,010	152,499	159,758
53920	Courtroom Security	39,626	-	-	-
Public Safety					
54110	Sheriff's Department	4,156,858	4,294,617	4,132,945	4,236,346
54160	Administration of the Sex Offender	11,929	15,593	17,056	17,735
54210	Jail	2,787,438	3,171,950	3,135,011	3,301,639
54230	Community Reentry Program	252,138	590,536	578,186	501,820
54240	Juvenile Services	104,731	142,500	120,750	42,500
54410	Civil Defense	160,156	167,385	156,468	167,713
54420	Rescue Squad	47,123	35,901	18,030	35,000
54490	Consolidated Communications	806,527	879,694	749,557	921,278
54610	County Coroner	40,637	67,000	54,300	57,500
54710	Public Safety Grants	24,896	45,848	46,795	33,979
54900	Other Public Safety Grants	-	50,000	50,000	50,000
Public Health & Welfare					
55110	Local Health Center	31,464	33,550	26,085	33,800
55120	Rabies & Animal Control	262,358	264,754	245,447	258,449
55190	Other Local Health Services	84,874	246,600	246,600	193,159
55390	Appropriation to State	27,946	30,646	29,946	30,646
55510	General Welfare Assistance	17,775	17,775	17,775	17,775
55731	Litter Control	92,221	100,633	90,961	101,792
55739	Other Waste Collections	43,050	44,272	42,406	44,033
55900	Other Public Health & Welfare	21,856	2,426	2,426	-
Social, Cultural & Recreational					
56300	Senior Citizen's Assistance	30,977	37,500	37,500	37,500
56700	Parks and Fair Boards	38,210	41,711	39,734	48,936
Agricultural & Natural Resources					
57100	Agriculture Extension	105,299	111,316	110,831	116,850
57500	Soil Conservation	81,235	92,047	73,502	92,011
Other Operations					
58120	Industrial Development	331,151	532,543	42,163	534,924
58190	Other Economic & Community Development	4,958,105	587,888	536,148	506,355
58220	Airport	265,090	70,200	70,200	-
58300	Veterans Services	87,659	101,899	92,734	93,655
58400	Other Charges	844,341	952,613	948,668	1,004,925
58802	Covid-19 Grant # 2 -	33,500	594,850	597,106	-
58803	Covid-19 Grant # 3 -	-	37,500	22,784	-
58804	Covid-19 Grant # 4 -	-	20,000	19,922	-
58805	Covid-19 Grant # 5 -	-	20,000	20,000	-

Fund Summary by Category/Department
Fiscal Year 2019/20

		2019-2020	2020-2021	2020-2021	2021-2022
		Actual	Amended	Estimated	Budgeted
58806	Covid-19 Grant # 6 -	13,821	-	-	-
90000	Capital Projects	286,325	905,000	810,580	436,357
Total General Fund Department Exp Summary		\$ 23,325,308	\$ 22,280,838	\$ 20,869,960	\$ 20,788,901
112 Crthouse/Jail Maint. Fund Revenues					
40000	Local Taxes	\$ 165,250	\$ 140,075	\$ 138,255	\$ 160,000
Total Crthouse Fund Revenue Category Summary		\$ 165,250	\$ 140,075	\$ 138,255	\$ 160,000
112 Crthouse/Jail Maintenance Expenditures					
58400	Other Charges	\$ 1,659	\$ 2,040	\$ 1,383	\$ 1,650
99100	Transfers Out	170,000	150,000	150,000	160,000
Total Crthouse/Jail Fund Dept Exp Summary		\$ 171,659	\$ 152,040	\$ 151,383	\$ 161,650
115 Library Revenues					
40000	Local Taxes	\$ 400,602	\$ 420,517	\$ 421,595	\$ 415,015
41000	Licenses & Permits	1,989	1,935	2,055	2,040
43000	Charges for Current Services	10,848	6,900	6,810	10,000
44000	Other Local Revenues	1,829	2,000	1,410	1,500
46000	State of Tennessee	-	-	-	-
47000	Federal Government	1,585	1,600	1,600	1,600
48000	Other Government & Citizens	30,794	31,400	31,235	29,750
49000	Other Sources	-	-	-	-
Total Library Fund Revenue Category Summary		\$ 447,647	\$ 464,352	\$ 464,705	\$ 459,905
115 Library Expenditures					
56500	Libraries	\$ 373,149	\$ 395,214	\$ 379,734	\$ 396,993
58400	Other Charges	39,811	53,386	39,735	45,450
58801	Givid-19 Grant # 1	-	179	179	-
91150	Social, Cultural & Recreational Projects	2,000	-	-	-
99100	Transfers Out	3,000	3,000	3,000	3,000
Total Library Fund Department Exp Summary		\$ 417,960	\$ 451,779	\$ 422,648	\$ 445,443

Fund Summary by Category/Department
Fiscal Year 2019/20

		2019-2020	2020-2021	2020-2021	2021-2022
		Actual	Amended	Estimated	Budgeted
116	Solid Waste Fund Revenue				
40000	Local Taxes	\$ 1,786,192	\$ 1,857,829	\$ 1,857,635	\$ 1,829,982
41000	Licenses & Permits	13,369	15,660	13,180	14,000
43000	Charges for Current Services	142,146	142,500	141,600	134,000
44000	Other Local Revenues	104,515	158,465	156,935	191,500
46000	State of Tennessee	92,786	26,575	23,425	23,000
Total Solid Waste Fund Rev Category Summary		\$ 2,139,008	\$ 2,201,029	\$ 2,192,775	\$ 2,192,482
116	Solid Waste/Sanitation Fund Expenditures				
55720	Sanitation Education/Information	\$ 2,727	\$ 3,200	\$ 3,155	\$ 3,200
55732	Convenience Centers	452,578	377,330	314,890	372,469
55733	Transfer Stations	1,659,668	1,663,080	1,422,573	1,875,506
55770	Post-Closure Care Cost	6,952	13,500	9,885	10,000
58400	Other Charges	98,187	108,540	104,998	111,550
99100	Transfers Out	48,803	48,803	48,803	3,803
Total Solid Waste Fund Department Exp Summary		\$ 2,268,915	\$ 2,214,454	\$ 1,904,304	\$ 2,376,528
120	Local Purpose Fund Revenue				
40000	Local Taxes	\$ 713,968	\$ 752,233	\$ 704,421	\$ 751,148
41000	Licenses & Permits	24,067	28,925	24,100	24,119
44000	Other Local Revenues	-	7,600	-	-
48000	Other Government & Citizens	-	-	-	-
Total Local Purpose Fund Rev Category Summary		\$ 738,035	\$ 788,758	\$ 728,521	\$ 775,266
120	Local Purpose(Rural Fire) Fund				
54310	Fire Prevention & Control	\$ 657,164	\$ 625,000	\$ 623,900	\$ 1,068,500
58400	Other Charges	11,462	11,600	11,435	11,600
Total Local Purpose Fund Dept Exp Summary		\$ 668,626	\$ 636,600	\$ 635,335	\$ 1,080,100

Fund Summary by Category/Department
Fiscal Year 2019/20

		2019-2020	2020-2021	2020-2021	2021-2022
		Actual	Amended	Estimated	Budgeted
122	Drug Fund Revenues				
42000	Fines, Forfeitures & Penalties	\$ 91,252	\$ 20,300	\$ 18,075	\$ 26,175
43000	Charges for Current Services	2,650	1,500	1,300	2,500
44000	Other Local Revenues	89,230	10,875	10,920	8,600
46000	State of Tennessee	-	-	-	-
47000	Federal Government	2,447	-	-	7,500
48000	Other Government & Citizens	-	20	20	500
49000	Other Sources	-	41,120	41,120	-
Total Drug Fund Revenue Category Summary		\$ 185,579	\$ 73,815	\$ 71,435	\$ 45,275
122	Drug Control Fund				
54150	Drug Enforcement	\$ 74,899	\$ 166,850	\$ 149,530	\$ 71,500
58400	Other Charges	576	650	650	825
Total Drug Control Fund Dept Exp Summary		\$ 75,475	\$ 167,500	\$ 150,180	\$ 72,325
131	Highway Fund Revenues				
40000	Local Taxes	\$ 722,438	\$ 755,644	\$ 755,644	\$ 741,188
41000	Licenses & Permits	3,462	3,540	3,540	3,540
43000	Charges for Current Services	10,478	15,080	15,080	15,080
44000	Other Local Revenues	3,094	19,030	19,030	16,380
46000	State of Tennessee	2,987,730	3,444,268	3,444,268	2,629,622
47000	Federal Government	-	-	-	-
48000	Other Governments	17,379	-	-	-
49000	Other Sources	-	-	-	-
Total Highway Fund Revenue Category Summary		\$ 3,744,581	\$ 4,237,562	\$ 4,237,562	\$ 3,405,810
131	Highway Fund Expenditures				
61000	Administration	\$ 444,377	\$ 352,610	\$ 348,364	\$ 361,177
62000	Highway & Bridge Maintenance	953,637	1,003,728	982,756	1,091,150
63100	Operation & Maintenance of Equipment	259,339	335,412	296,972	323,261
63400	Quarry Operations	249,125	422,056	397,317	401,396
65000	Other Charges	202,839	223,907	215,854	271,300
68000	Capital Outlay	1,561,039	1,479,051	1,413,138	1,125,500
82100	Principal on Debt	15,807	16,571	16,571	42,390
82200	Interest on Debt	3,315	2,552	2,552	12,240
99100	Transfers Out	53,803	53,803	53,803	3,803
Total Highway Fund Department Exp Summary		\$ 3,743,281	\$ 3,889,690	\$ 3,727,327	\$ 3,632,217

Fund Summary by Category/Department
Fiscal Year 2019/20

		2019-2020	2020-2021	2020-2021	2021-2022
		Actual	Amended	Estimated	Budgeted
141	School General Fund Revenues				
40000	Local Taxes	\$ 16,367,356	\$ 17,323,778	\$ 17,323,778	\$ 17,329,264
41000	Licenses & Permits	59,589	60,000	60,000	61,000
43000	Charges for Current Services	242,095	133,158	133,158	220,000
44000	Other Local Revenue	296,207	367,625	367,625	78,300
46000	State of Tennessee	28,426,744	28,562,864	28,562,864	28,855,548
47000	Federal Government	556,342	876,977	876,977	257,856
49000	Other Sources	2,327	1,900	1,900	-
Total School Gen Fund Rev Category Summary		\$ 45,950,660	\$ 47,326,302	\$ 47,326,302	\$ 46,801,968
141	School General Fund Expenditures				
Instruction					
71100	Regular Instruction	\$ 20,403,480	\$ 21,735,570	\$ 20,779,760	\$ 20,963,173
71150	Alternative School	202,023	204,137	202,960	208,147
71200	Special Education Program	3,563,174	3,734,036	3,424,142	3,648,417
71300	Vocational Education Program	1,341,023	1,443,626	1,424,887	1,665,163
71400	Student Body Education Prog	469,139	549,634	502,334	537,909
71600	Adult Educ Program	-	-	-	-
Support					
72110	Attendance	\$ 225,394	\$ 229,992	\$ 221,220	\$ 254,426
72120	Health Services	570,058	589,112	571,539	605,575
72130	Other Support Services	1,467,468	1,455,163	1,359,057	1,351,617
72210	Regular Instruction	1,353,788	1,515,128	1,376,192	1,397,727
72220	Special Educ Program	577,513	705,369	654,900	695,589
72230	Vocational Educ Prog	73,242	61,633	55,555	137,720
72250	Technology Department	982,101	1,101,140	1,065,335	1,068,101
72290	Other Programs (OPEB ARC)	170,025	210,000	-	210,000
72310	Board of Education	1,104,811	1,193,034	1,163,645	1,216,194
72320	Director of Schools	265,906	310,293	283,705	353,649
72410	Office of Principals	2,452,555	2,515,595	2,432,952	2,550,111
72510	Fiscal Services	11,561	11,561	11,561	11,561
72520	Human Resources	258,120	259,943	255,488	264,947
72610	Operation of Plant	3,193,945	3,568,823	3,379,053	3,493,426
72620	Maintenance of Plant	1,109,772	1,355,183	1,096,806	1,386,564
72710	Transportation	2,302,465	2,325,315	2,217,453	2,436,758
72810	Central & Other	97,633	140,789	107,916	103,549

Fund Summary by Category/Department
Fiscal Year 2019/20

		2019-2020	2020-2021	2020-2021	2021-2022
		Actual	Amended	Estimated	Budgeted
Non-Instructional					
73300	Community Services	\$ 747,363	\$ 874,296	\$ 678,551	\$ 580,032
73400	Early Childhood Education	993,863	1,038,519	963,113	1,086,245
Capital Outlay & Debt Service					
73100	Capital Outlay	\$ 161,655	\$ 285,963	\$ 146,138	\$ 548,907
82130	Principal Debt Service	71,225	-	-	-
82230	Interest Debt Service	1,693	-	-	-
99100	Transfers Out	100,000	-	-	-
Total School Gen Fund Exp Summary		\$ 44,270,995	\$ 47,413,851	\$ 44,374,261	\$ 46,775,508
142 Federal Projects Fund Revenues					
47000	Federal Government	\$ 3,173,420	\$ 9,330,911	\$ 9,330,911	\$ 3,379,285
49000	Other Sources	-	-	-	-
Total Federal Projects Revenue Summary		3,173,420	9,330,911	9,330,911	3,379,285
142 Federal Projects Fund Expenditures					
Instruction					
71100	Regular Instruction Program	\$ 1,180,930	\$ 2,901,906	\$ 2,901,906	\$ 1,320,463
71200	Special Education Program	938,732	1,132,623	1,132,623	1,019,541
71300	Vocational Education Program	129,027	92,305	92,305	67,934
Support Services					
72120	Health Services	-	80,740	80,740	-
72130	Other Student Support	132,910	232,673	232,673	60,837
72210	Regular Instruction Program	266,926	1,341,098	1,341,098	339,666
72220	Special Education Program	261,685	361,985	361,985	302,397
72230	Vocational Education Program	8,247	200	200	2,500
72610	Operation of Plant	-	2,579,976	2,579,976	-
72710	Transportation	254,600	500,372	500,372	265,946
73100	Food Service	88	107,033	107,033	-
Other Uses					
99100	Transfers Out	-	-	-	-
Total Federal Projects Expenditures Summary		3,173,145	9,330,911	9,330,911	3,379,285

Fund Summary by Category/Department
Fiscal Year 2019/20

		2019-2020	2020-2021	2020-2021	2021-2022
		Actual	Amended	Estimated	Budgeted
143	Centralized Cafeteria Fund Revenues				
43000	Charges for Current Services	\$ 622,879	\$ 187,000	\$ 187,086	\$ 235,000
44000	Other Local Revenue	65,670	23,000	23,030	35,000
46000	State of Tennessee	28,625	32,018	32,018	30,309
47000	Federal Government	3,034,429	3,196,367	3,196,367	3,170,961
Total Centralized Cafeteria Revenue Summary		\$ 3,751,603	\$ 3,438,385	\$ 3,438,501	\$ 3,471,270
143	Centralized Cafeteria Fund Expenditures				
73100	Food Service	\$ 3,747,391	\$ 3,376,890	\$ 3,269,977	\$ 3,866,954
Total Centralized Cafeteria Dept Exp Summary		\$ 3,747,391	\$ 3,376,890	\$ 3,269,977	\$ 3,866,954
151	General Debt Service Fund Revenues				
40000	Local Taxes	\$ 4,817,284	\$ 5,195,384	\$ 5,368,291	\$ 5,171,582
41000	Licenses & Permits	12,781	10,050	13,880	13,500
44000	Other Local Revenues	343,674	254,000	281,784	280,000
48000	Other Governments & Citizens	72,918	-	-	-
49000	Other Sources	3,726,415	150,000	150,000	160,000
Total Gen Debt Service Rev Category Summary		\$ 8,973,072	\$ 5,609,434	\$ 5,813,955	\$ 5,625,082
151	General Government Debt Service				
82100	Principal on Debt	\$ 4,144,529	\$ 4,286,841	\$ 4,286,841	\$ 3,683,505
82200	Interest on Debt	2,777,357	2,478,147	2,478,147	2,314,971
82300	Other Debt Charges	91,692	127,822	88,552	105,000
99000	Other Uses	-	-	-	-
Total General Debt Service Fund Exp Summary		\$ 7,013,578	\$ 6,892,810	\$ 6,853,540	\$ 6,103,476

Fund Summary by Category/Department
Fiscal Year 2019/20

		2019-2020	2020-2021	2020-2021	2021-2022
		Actual	Amended	Estimated	Budgeted
156	Education Debt Service Fund Revenues				
40000	Local Taxes	\$ -	\$ -	\$ -	\$ -
41000	Licenses & Permits	-	-	-	-
48000	Other Government & Citizens	-	-	-	-
49000	Other Sources	-	-	-	-
Total Educ Debt Service Rev Category Summary		\$ -	\$ -	\$ -	\$ -
156	Education Debt Service Expenditures				
82100	Principal on Debt	\$ -	\$ -	\$ -	\$ -
82200	Interest on Debt	-	-	-	-
82300	Other Debt Charges	-	-	-	-
99000	Other Uses	3,556,415	-	-	-
Total Educ Debt Service Fund Exp Summary		\$ 3,556,415	\$ -	\$ -	\$ -

Franklin County, TN						FY 2021-2022 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
Estimated Revenues and Other Sources						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Tax	\$ 11,567,112	\$ 11,827,257	\$ 12,043,128	\$ 11,764,234	Represents \$1.1516 (-0.127)
40120	Trustee's Collections - Prior Year	276,719	226,925	287,076	260,800	
40125	Trustee's Collections - Bankruptcy	611	600	739	700	
40130	Circuit/Clerk & Master Collections - Prior Year	202,481	140,000	294,211	228,000	
40140	Interest and Penalty	54,997	74,000	55,690	28,900	
40161	Payments in Lieu of Taxes - TVA	4,125	5,000	4,138	4,150	
40162	Payments in Lieu of Taxes - Local Utilities	37,773	37,800	41,415	41,500	
40163	Payments in Lieu of Taxes - Other	37,427	38,250	37,427	37,500	
40200	COUNTY LOCAL OPTION TAXES					
40250	Litigation Tax - General	139,053	140,000	106,600	140,600	
40270	Business Tax	464,862	440,000	475,660	455,800	
40275	Mixed Drink Tax - Local	32,153	35,000	24,830	31,650	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	87,368	87,368	106,102	85,500	
40330	Wholesale Beer Tax	217,819	217,000	244,445	228,000	
40390	Other Statutory Local Taxes	441	492	305	450	
	TOTAL LOCAL TAXES	\$ 13,122,941	\$ 13,269,692	\$ 13,721,766	\$ 13,307,784	
41000	LICENSES AND PERMITS					
41100	Licenses					
41140	Cable TV Franchise	\$ 62,490	\$ 62,500	\$ 63,000	\$ 62,500	
41500	Permits					
41510	Beer Permits	4,436	3,500	4,275	4,050	
41520	Building Permits	48,750	43,010	81,460	58,500	
41590	Other Permits	570	450	510	500	
	TOTAL LICENSES AND PERMITS	\$ 116,246	\$ 109,460	\$ 149,245	\$ 125,550	
42000	FINES, FORFEITURES AND PENALTIES					
42100	Circuit Court					
42110	Fines	\$ 1,459	\$ 1,500	\$ 800	\$ 1,250	
42120	Officers Costs	15,328	14,300	22,415	21,600	
42141	Drug Court Fees	1,805	1,500	2,295	185	
42150	Jail Fees	6,230	6,820	4,170	5,800	
42180	DUI Treatment Fines	1,427	1,600	1,332	1,480	
42190	Data Entry Fee - Circuit Court	2,527	2,750	2,250	2,740	
42191	Courtroom Security Fee	65	55	120	90	
42192	Victims Assistance Assessments	1,568	1,500	2,200	1,635	
42300	General Sessions Court					
42310	Fines	16,864	20,500	18,740	21,075	
42311	Fines for Littering	48	50	95	55	
42320	Officers Costs	51,577	56,500	48,370	55,500	
42330	Game and Fish Fines	2,437	2,500	2,120	2,450	
42341	Drug Court Fees	12,050	11,300	11,745	11,850	
42350	Jail Fees	23,012	23,000	20,595	21,875	
42380	DUI Treatment Fines	7,863	11,000	10,155	8,950	
42390	Data Entry Fee - General Sessions Court	11,892	12,300	9,370	12,050	
42391	Courtroom Security Fee	1,284	1,250	945	1,150	
42392	Victims Assistance Assessments	22,968	21,000	22,470	20,175	
42400	Juvenile Court					
42410	Fines	658	600	515	575	
42420	Officers Costs	4,119	3,800	3,210	3,690	
42490	Data Entry Fee - Juvenile Court	1,614	1,750	1,275	1,550	
42491	Courtroom Security Fee - Juvenile Court	-	-	128	50	
42500	Chancery Court					
42520	Officers Costs	304	275	851	625	
42530	Data Entry Fee - Chancery Court	4,104	3,300	5,170	4,200	
42600	Other Courts - In County					
42641	Drug Court Fees	7,848	8,000	7,740	7,970	
42990	Other Fines, Forfeitures & Penalties	727	925	215	1,000	
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 199,778	\$ 208,075	\$ 199,291	\$ 209,570	
43000	CHARGES FOR CURRENT SERVICES					
43100	General Service Charges					
43190	Other General Service Charges	\$ 204,684	\$ 120,527	\$ 113,100	\$ 121,900	State Contract Litter St. Routes. Hospital OT
43300	Fees					
43350	Copy Fees	\$ -	\$ 50	\$ 5	\$ 5	
43366	Greenbelt Application Late	300	500	300	350	
43370	Telephone Commissions	75,216	82,000	66,960	43,250	Inmate Phones
43380	Vending Machine Collections	-	90	-	-	
43390	Constitutional Officers Fees &	-	450	-	-	
43392	Data Processing Fees - Register	16,914	16,000	21,695	18,050	
43393	Probation Fees	235,015	250,000	184,525	222,990	
43394	Data Processing Fees - Sheriff	3,020	4,000	2,100	3,000	Audit Adjustment 2013-14

Franklin County, TN						FY 2021-2022 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
43395	Sex Offender Registration Fee - Sheriff	8,250	7,400	8,850	8,150	
43396	Data Processing Fees - County Clerk	2,951	3,500	3,730	3,550	
43399	Vehicle Insurance Coverage & Reinstatement Fees	4,601	1,220	2,610	2,850	
43990	Other Charges For Services	-	-	15,010	5,000	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 550,951	\$ 485,737	\$ 418,885	\$ 429,095	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44110	Investment Income	\$ 4,822	\$ 5,060	\$ 5,525	\$ 5,500	
44120	Lease/Rentals	26,045	25,000	23,975	28,150	SCHRA, TN Rehab, TN Environ, FCIDBC
44131	Commissary Sales	10,407	11,500	12,440	11,320	Sheriff Commissary
44140	Sale of Maps	75	50	50	50	
44145	Sale of Recycled Materials	-	52	55	50	
44170	Miscellaneous Refunds	243,344	35,383	69,910	35,000	St Inmate,
44500	Nonrecurring Items					
44530	Sale of Equipment	16,023	250	23,725	250	
44540	Sale of Property	390	250	6,405	250	
44570	Contributions and Gifts	650	2,100	1,825	250	
44990	Other Local Revenues	1,422	1,200	6,500	1,200	Unclaimed Property, Misc & Ins Dividend
44990	Other Local Revenues - Beach	135	-	400	400	
44990	Other Local Revenues - Food Truck Friday	-	-	1,300	1,300	
44990	Other Local Revenues - Farmers Mkt	-	-	300	300	
44990	Other Local Revenues - SMTAP	6,530	10,500	15,765	15,000	Pavilion Receipts
44990	Other Local Revenues - Project Preservation	70	210	10	50	Project Preservation Receipts
44990	Other Local Revenues - Reserve	500	-	-	-	
44990	Other Local Revenues - Fair	52,490	44,500	12,000	30,000	Fair Receipts
	TOTAL OTHER LOCAL REVENUES	\$ 362,903	\$ 136,054	\$ 180,185	\$ 129,070	
45000	FEES RECEIVED FROM COUNTY OFFICIALS					
45500	Fees in Lieu of Salary					
45510	County Clerk	\$ 380,684	\$ 375,000	\$ 462,320	\$ 406,700	
45520	Circuit Court Clerk	171,715	235,000	166,940	187,200	
45540	General Sessions Court Clerk	262,388	320,000	236,380	275,100	
45550	Clerk and Master	150,489	135,000	186,525	160,100	
45560	Juvenile Court Clerk	33,357	48,000	30,500	33,400	
45580	Register	247,901	205,000	344,540	264,700	
45590	Sheriff	14,590	20,000	13,370	15,250	
45610	Trustee	833,185	760,000	870,785	825,750	
	TOTAL FEES REC'D FROM COUNTY OFFICIALS	\$ 2,094,309	\$ 2,098,000	\$ 2,311,360	\$ 2,168,200	
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	1,378	2,195	800	-	Fair
46210	Law Enforcement Training Program	34,400	34,400	32,800	32,800	
46310	Health Department Programs	88,120	246,600	246,600	184,300	DGA Contract (100%)
46390	Other Health & Welfare Grants	20,000	-	-	-	Healthy Built Environment Grant
46400	Public Works Grants					
46430	Litter Program	19,745	25,000	15,450	50,600	about 20%
46440	TN Industrial Infrastructure Program Grant TVA	1,319	-	-	-	Modena Property soil testing
46800	Other State Revenues					
46820	Income Tax	-	-	-	-	
46830	Beer Tax	18,175	18,175	18,370	18,250	
43835	Vehicle Certificate of Title Fees	8,982	11,000	9,250	8,900	Co Clerk fee reserved for equipment/supplies
46840	Alcoholic Beverage Tax	102,765	98,000	115,300	105,000	
46851	State Revenue Sharing - TVA	1,321,158	1,140,000	1,229,150	1,227,900	TVA
46855	State Shared Sports Gaming	-	-	11,000	11,000	
46882	State Revenue Sharing - Telecommunications	65,496	50,000	75,750	68,625	
46915	Contracted Prisoner Boarding	991,904	935,000	620,350	805,250	
46960	Registrar's Salary Supplement	15,164	15,164	15,164	15,170	
46980	Other State Grants	111,872	1,176,372	1,176,372	55,800	St Recidivism Grant
46990	Other State Revenues	1,862	3,000	760	1,000	
	TOTAL STATE OF TENNESSEE	\$ 2,811,340	\$ 3,763,906	\$ 3,576,116	\$ 2,593,595	

Franklin County, TN						FY 2021-2022 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
47000 FEDERAL GOVERNMENT						
47100 Federal Through State						
47170	Appalachian Regional Commission Nissan	\$ 196,848	\$ 29,382	\$ 29,382	\$ -	Dechedr Water Nissan ARC
47170	Appalachian Regional Commission ID Brd Site Development	282,911	1,000	-	-	Site development Industrial Park Site #9 ARC
47180	Community Development Housing Grant	-	-	-	355,025	(SCTDD Housing \$355K (100%) will rebudget
47180	Community Development TCAT Grant	4,330,151	446,406	446,406	-	TCAT EDA Grant \$446,406
47220	Civil Defense Reimbursement	38,850	38,850	38,850	38,850	
47235	Homeland Security Grants	19,728	20,880	20,880	18,150	Homeland Security Grant 100%
47302	Covid-19 Grant # 2 - County Wide	-	628,350	628,350	-	
47303	Covid-19 Grant # 3 - Elections	-	37,500	22,958	-	
47304	Covid-19 Grant # 4 - Jail	-	20,000	20,000	-	
47305	Covid-19 Grant # 5 - Airport	-	20,000	20,000	-	
47306	Covid-19 Grant # 6 -	13,821	-	-	-	
47310	Covid-19 Grant # 10 - 941 Tax Refund	-	-	278	-	
47590	Other Federal through State	331,155	538,239	519,639	259,979	Impaired Drivers \$20K & Voca \$239,979
47680	Forest Service	-	-	541	-	
47990	Other Direct Federal Revenue	524,144	606,207	732,840	520,000	Inmate Social Sec; Meth %; Rescue \$50K; Drg Court; SAMHSA \$400K (100%)
	TOTAL FEDERAL GOVERNMENT	\$ 5,737,608	\$ 2,386,814	\$ 2,480,124	\$ 1,192,004	
48000 OTHER GOVERNMENTS & CITIZENS						
48100 Other Governments						
48130	Contributions	\$ 89,694	\$ 86,600	\$ 88,210	\$ 84,500	E-911, Cities PPA, Cadet, DAV
48600 Citizens & Groups						
48610	Donations	\$ 44,769	\$ 53,620	\$ 47,970	\$ 42,500	Animal Control, Cadet, DAV
48990	Other	65,153	109,166	48,644	92,000	BOE for SRO, Cell Phones/Software, Beer Fines
	TOTAL OTHER GOVERNMENTS & CITIZENS	\$ 199,616	\$ 249,386	\$ 184,824	\$ 219,000	
	TOTAL ESTIMATED REVENUES	\$ 25,195,692	\$ 22,707,125	\$ 23,221,797	\$ 20,373,868	
49000 OTHER SOURCES						
49600	Proceeds From Sale of Capital Assets	\$ -	\$ 449,650	\$ 449,650	\$ -	ID Board Property Sale 2020/21
49800	Transfers In	105,606	105,606	105,606	10,606	Library \$3K, Hwy\$3,803 & Solid Waste\$3,803
	TOTAL OTHER SOURCES	\$ 105,606	\$ 555,256	\$ 555,256	\$ 10,606	
	TOTAL EST. REVENUES & OTHER SOURCES	\$ 25,301,298	\$ 23,262,381	\$ 23,777,053	\$ 20,384,474	

Franklin County, TN						FY 2021-2022 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
Estimated Expenditures						
51100	COUNTY COMMISSION					
191	Board & Committee Fees	\$ 67,563	\$ 69,500	\$ 67,147	\$ 69,500	
	Total Salary Expense	\$ 67,563	\$ 69,500	\$ 67,147	\$ 69,500	
201	Social Security	3,690	4,100	3,791	4,100	
204	Pensions	295	410	323	410	
207	Medical Insurance	398	700	423	700	
210	Unemployment Compensation	1	15	1	15	
212	Employer Medicare Liability	976	1,008	970	1,008	
	Total Benefit Expense	\$ 5,360	\$ 6,233	\$ 5,508	\$ 6,233	
305	Audit Services	15,600	16,421	1,580	16,421	Based on Census Data
320	Dues & Memberships	12,210	12,250	12,210	12,250	SCTDD, TCCA, TCSA & SCHRA
330	Operating Lease Payments	3,762	4,650	4,400	4,650	KMBS Copier Lease
331	Legal Services	5,423	17,500	17,500	17,500	
332	Legal Notices	2,366	4,779	3,300	7,000	Some Reimbursed through Grants
355	Travel	2,028	4,500	1,600	2,000	Per diems, Mileage & Lodging, Etc **New Co Comm Requirements**
399	Other Contracted Services	-	2,000	-	7,000	Misc
	Total Contract Expense	\$ 41,389	\$ 62,100	\$ 40,590	\$ 66,821	
435	Office Supplies	15,367	14,000	9,393	12,000	Includes copy/printer paper for all
	Total Supply Expense	\$ 15,367	\$ 14,000	\$ 9,393	\$ 12,000	
509	Refunds	7,949	63,000	78,630	15,000	Bldg. permits, tax refunds, etc. P&Z Refund/offset permit revenue 2019/20) \$60K
524	In Service/Staff Development	1,050	500	450	2,000	Meeting Registrations & Contracted In-Service Staff Development
540	Tax Relief Program	104,607	106,500	106,500	106,500	**New Co Comm Requirements**
599	Other Charges	8,697	15,000	14,505	15,000	Elderly low-income/Disabled Veterans
599	Other Charges - Census	3,523	2,119	2,108	-	Settlement, E-911 Sign Maint & Misc
599	Other Charges - Fair	56,324	45,000	6,005	45,000	Franklin County Fair - Balance Carries
599	Other Charges - Food Truck Friday	-	300	-	-	
599	Other Charges - Project Preservation	43	6,025	812	5,199	Project Preservation - Balance Carries
	Total Other Expense	\$ 182,193	\$ 238,444	\$ 209,010	\$ 188,699	
	TOTAL COUNTY COMMISSION	\$ 311,872	\$ 390,277	\$ 331,648	\$ 343,253	
51220	BEER BOARD					
332	Legal Notices	\$ 487	\$ 500	\$ 470	\$ 500	Advertising
355	Travel	-	25	-	25	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 487	\$ 525	\$ 470	\$ 525	
599	Other Charges	-	-	-	100	Samba Charges
	Total Other Expense	\$ -	\$ -	\$ -	\$ 100	
	TOTAL BEER BOARD	\$ 487	\$ 525	\$ 470	\$ 625	
51300	COUNTY MAYOR					(2.5% for staff = \$1,725)
101	County Official	\$ 93,267	\$ 96,494	\$ 96,494	\$ 98,425	Elected - State Mandated
103	Assistant(s)	37,635	37,649	37,185	38,442	1 position FT
185	Educational Incentive -- Other County Employees	-	850	-	850	1 employee
186	Longevity	-	300	300	360	1 employee
189	Other Salaries & Wages	15,270	15,267	15,161	15,589	
	Total Salary Expense	\$ 146,172	\$ 150,560	\$ 149,140	\$ 153,667	
201	Social Security	9,004	9,370	9,210	9,562	
204	Pensions	17,575	18,131	17,931	12,337	
206	Life Insurance	114	114	114	114	
207	Medical Insurance	10,182	10,620	10,526	11,134	
210	Unemployment Compensation	40	79	30	79	1 FT
212	Employer Medicare Liability	2,106	2,192	2,154	2,237	
299	Other Fringe Benefits	288	500	288	500	
	Total Benefit Expense	\$ 39,309	\$ 41,006	\$ 40,253	\$ 35,964	
307	Communication	30	100	30	50	
320	Dues & Memberships	1,800	1,800	1,800	1,800	TACM
330	Operating Lease Payments	3,139	-	2,440	3,200	KMBS Lease Copier
334	Maintenance Agreement	-	4,000	-	-	
348	Postal Charges	-	70	60	60	
355	Travel	677	300	278	1,000	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 5,646	\$ 6,270	\$ 4,608	\$ 6,110	
425	Gasoline	197	1,250	300	500	Moved from ID Board
435	Office Supplies	306	1,380	400	1,000	
	Total Supply Expense	\$ 503	\$ 2,630	\$ 700	\$ 1,500	
508	Premium on Surety Bonds	-	50	-	100	2 Notaries
524	In Service/Staff Development	585	300	250	750	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	519	2,000	1,995	3,000	
	Total Other Expense	\$ 1,104	\$ 2,350	\$ 2,245	\$ 3,850	
	TOTAL COUNTY MAYOR	\$ 192,734	\$ 202,816	\$ 196,946	\$ 201,091	

Franklin County, TN						FY 2021-2022 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
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					(2.5% for staff = \$1,085)
101	County Official	\$ 72,676	\$ 75,191	\$ 75,191	\$ 76,694	Elected - State Mandated 3.46%
106	Deputy	37,186	37,645	37,485	38,438	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
185	Educational Incentive -- Other County Employees	-	-	-	-	1 employee not certified yet
186	Longevity	1,440	1,560	1,560	1,680	2 employees
187	Overtime Pay	4,370	4,000	10,930	4,400	1 Elections this fiscal year
189	Other Salaries & Wages	12,942	16,640	7,610	16,640	part time
192	Election Commission	2,255	2,500	1,943	2,500	
193	Election Workers	17,578	22,000	35,265	22,000	1 Elections this fiscal year
	Total Salary Expense	\$ 149,397	\$ 160,486	\$ 170,934	\$ 163,302	
201	Social Security	8,905	9,981	11,650	10,156	
204	Pensions	13,886	14,385	14,385	9,817	
206	Life Insurance	83	94	94	94	2 full time
207	Medical Insurance	14,299	14,750	14,753	15,464	
209	Disability Insurance					
210	Unemployment Compensation	167	390	215	390	3 emp. + election workers
212	Employer Medicare Liability	2,093	2,334	2,500	2,375	
299	Other Fringe Benefits	500	500	500	500	3 emp. + election workers
	Total Benefit Expense	\$ 39,933	\$ 42,434	\$ 44,097	\$ 38,795	
307	Communication	359	300	410	410	
317	Data Processing Services	15,845	18,500	20,763	17,802	Microvote and Embry
320	Dues & Memberships	450	450	450	450	TACEO
330	Operating Lease Payments	4,570	3,900	3,580	3,900	KMBS Copier Lease
332	Legal Notices	6,419	4,000	13,284	8,000	PPB long ballots
334	Maintenance Agreements	850	600	900	925	Kardveyor (Copier moved to line 330)
336	Maintenance & Repair -- Equipment	-	500	443	500	
348	Postal Charges	3,650	4,300	3,733	6,000	Redistricting
349	Printing, Stationary & Forms	2,447	4,125	4,083	2,500	
355	Travel	159	575	30	1,500	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	6,170	7,000	7,115	7,000	2 maintenance techs.
	Total Contract Expense	\$ 40,919	\$ 44,250	\$ 54,791	\$ 48,987	
435	Office Supplies	3,691	4,000	3,500	4,000	
499	Other Supplies & Materials	1,211	1,800	1,480	1,800	
	Total Supply Expense	\$ 4,902	\$ 5,800	\$ 4,980	\$ 5,800	
524	In Service/Staff Development	130	100	100	1,200	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	190	50	50	50	Notary Bonds & Misc
	Total Other Expense	\$ 320	\$ 150	\$ 150	\$ 1,250	
709	Data Processing Equipment	12,270	1,837	-	1,837	Technology Grant
	Total Capital Expense	\$ 12,270	\$ 1,837	\$ -	\$ 1,837	
	TOTAL ELECTION COMMISSION	\$ 247,741	\$ 254,957	\$ 274,952	\$ 259,972	
51600	REGISTER OF DEEDS					(2.5% = \$3,936)
101	County Official	\$ 80,751	\$ 83,545	\$ 83,545	\$ 85,216	Elected - State Mandated 3.46%
106	Deputy(ies)	136,628	136,642	123,970	139,524	4 positions
185	Educational Incentive -- Other County Employees	2,850	2,850	2,850	1,900	2 employees
186	Longevity	2,700	2,760	2,760	1,620	2 employees
	Total Salary Expense	\$ 222,929	\$ 225,797	\$ 213,125	\$ 228,260	
201	Social Security	12,621	14,049	12,690	14,202	
204	Pensions	26,848	27,198	23,917	18,332	
206	Life Insurance	234	234	211	234	
207	Medical Insurance	35,748	36,874	32,550	38,660	
210	Unemployment Compensation	112	220	125	220	4 empl. not incl. elected official
212	Employer Medicare Liability	2,952	3,286	2,968	3,321	
299	Other Fringe Benefits	800	800	800	800	
	Total Benefit Expense	\$ 79,315	\$ 82,661	\$ 73,261	\$ 75,769	
307	Communication	542	450	492	500	
317	Data Processing Services	16,042	18,300	23,300	24,000	BIS - Offset by DP revenue
320	Dues & Memberships	805	833	833	833	COAT(INCR), TRA, MTRA
330	Operating Lease Payments	3,328	5,306	4,504	5,000	KMBS Copier & Postage Machine Lease
348	Postal Charges	1,500	2,200	1,000	1,000	
355	Travel	827	2,500	1,136	2,500	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	-	10,000	7,860	23,300	Microfilming, Rebinding & Plat Scanning - Adding the Thank A Veteran Program
	Total Contract Expense	\$ 23,044	\$ 39,589	\$ 39,125	\$ 57,133	
435	Office Supplies	3,108	5,907	5,906	7,000	
	Total Supply Expense	\$ 3,108	\$ 5,907	\$ 5,906	\$ 7,000	
508	Premium on Surety Bonds	-	50	-	-	No notary in the office
524	In Service/Staff Development	500	1,200	480	1,200	Meeting Registrations & Contracted In-Service Staff Development & Recert

Franklin County, TN						FY 2021-2022 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
599	Other Charges	-	-	-	50	
	Total Other Expense	\$ 500	\$ 1,250	\$ 480	\$ 1,250	
799	Other Capital Outlay	489	6,070	6,068	-	Capital Expenses from Gov Direct Appropriation Funds
	Total Capital Expense	\$ 489	\$ 6,070	\$ 6,068	\$ -	
	TOTAL REGISTER OF DEEDS	\$ 329,385	\$ 361,274	\$ 337,965	\$ 369,412	
51720	PLANNING & ZONING					(2.5% = \$3,115)
105	Supervisor/Director	\$ 66,869	\$ 66,751	\$ 66,385	\$ 68,159	Appointed - Hourly
106	Deputy	41,417	41,412	41,259	42,285	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	1,860	1,980	1,980	2,100	2 employees
	Total Salary Expense	\$ 112,046	\$ 112,043	\$ 111,524	\$ 114,444	
201	Social Security	6,864	6,971	6,859	7,120	
204	Pensions	13,494	13,494	13,431	9,191	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	14,299	14,750	14,753	15,464	
210	Unemployment Compensation	56	108	42	108	
212	Employer Medicare Liability	1,605	1,630	1,604	1,665	
299	Other Fringe Benefits	400	400	400	400	
	Total Benefit Expense	\$ 36,812	\$ 37,447	\$ 37,183	\$ 34,043	
307	Communication	202	220	231	235	
320	Dues and Memberships	25	25	25	25	TNAFPM
330	Operating Lease Payments	2,811	2,280	2,280	2,280	KMBS Copier Maintenance Lease (got rid of fax and printer cost)
332	Legal Notices, Recording & Court Cost	1,522	2,200	2,113	2,400	
334	Maintenance Agreement (Software)	1,300	1,300	1,300	1,300	ESRI (GIS)
338	Maintenance & Repair -- Vehicle	1,434	500	455	500	
348	Postal Charges	800	800	800	800	
355	Travel	522	1,250	-	1,000	Per diems, Mileage & Lodging, TNAFPM Conference & Mandated Training
	Total Contract Expense	\$ 8,616	\$ 8,575	\$ 7,204	\$ 8,540	
425	Gasoline	464	1,200	400	700	Increase due to activity
432	Library Books/Media	-	350	-	350	
435	Office Supplies	67	1,500	1,320	1,500	
	Total Supply Expense	\$ 531	\$ 3,050	\$ 1,720	\$ 2,550	
508	Premiums on Corporate Surety Bonds	50	100	50	50	Notary Bonds
524	In Service/Staff Development	375	1,500	200	1,000	Meeting Registrations & Contracted In-Service Staff Development ESRI/GIS, TN Mandated Training
599	Other Charges	32	30	14	100	TNAFPM Conference Notary Application Fee
	Total Other Expense	\$ 457	\$ 1,630	\$ 264	\$ 1,150	
799	Other Capital Outlay	-	3,500	2,000	2,000	Non-Supply Items
	Total Capital Expense	\$ -	\$ 3,500	\$ 2,000	\$ 2,000	
	TOTAL PLANNING & ZONING	\$ 158,462	\$ 166,245	\$ 159,895	\$ 162,726	
51800	COUNTY BUILDINGS					(2.5% for staff = \$7,778)
105	Supervisor/Director	\$ 34,507	\$ 34,455	\$ 34,327	\$ 35,182	Appointed - Hourly
166	Custodial Personnel	141,898	154,853	143,630	180,830	7 positions
167	Maintenance Personnel	47,511	62,586	61,406	63,906	2 positions
169	Part-Time Personnel	5,675	18,078	18,078	18,530	1 position
186	Longevity	3,060	3,540	3,540	3,780	5 employees
187	Overtime	-	300	-	800	
189	Other Salaries & Wages	943	800	1,595	300	Hrs Paid During Holiday/Admin above RegularHrs
	Total Salary Expense	\$ 233,594	\$ 274,613	\$ 262,576	\$ 303,328	
201	Social Security	13,961	17,150	15,937	18,930	
204	Pensions	22,120	33,207	28,108	20,957	TCRS 8%
206	Life Insurance	370	468	421	468	
207	Medical Insurance	52,430	59,749	59,011	72,820	4.4% 7 Mos Increase Dec - June
210	Unemployment Compensation	356	550	312	308	
212	Employer Medicare Liability	3,265	4,011	3,727	4,427	
299	Other Fringe Benefits	1,450	1,900	1,900	2,000	10 employees
	Total Benefit Expense	\$ 93,952	\$ 117,035	\$ 109,416	\$ 119,911	
307	Communication	46,009	52,550	48,368	48,370	
321	Engineering Services	-	6,800	-	5,000	
334	Maintenance Agreement	40,662	45,200	44,500	44,500	ISP (Comcast), Others
335	Maintenance & Repair -- Buildings	50,543	107,300	125,000	125,000	Otis Elevator; Boiler Supply; Fire Ext Heat/Air & Nashville Chemical
336	Maintenance & Repair -- Equipment	4,727	12,000	11,996	10,000	
338	Maintenance & Repair -- Vehicles	1,393	3,000	2,956	3,000	Routine maint & tire replacement
347	Pest Control	10,625	12,000	12,000	12,000	Co Wide Annual Bid Item
359	Disposal Services	8,001	9,800	10,400	10,400	Most County locations
399	Other Contracted Services	64,312	40,750	40,500	40,500	
	Total Contract Expense	\$ 226,272	\$ 289,400	\$ 295,720	\$ 298,770	
410	Custodial Supplies	21,226	28,000	30,000	28,000	
425	Gasoline	1,805	2,300	1,300	2,300	

Franklin County, TN						FY 2021-2022 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
451	Uniforms	1,661	3,200	2,000	3,200	
452	Utilities	428,008	460,000	426,708	435,000	
499	Other Supplies/Materials	991	1,200	1,200	1,200	
	Total Supply Expense	\$ 453,691	\$ 494,700	\$ 461,208	\$ 469,700	
599	Other Charges	1,966	4,500	3,994	4,500	
	Total Other Expense	\$ 1,966	\$ 4,500	\$ 3,994	\$ 4,500	
707	Building Improvements	160,760	-	-	-	HVAC Courthouse Hallways, etc.. Landscaping Courthouse
717	Maintenance Equipment	1,108	1,500	860	1,500	
799	Other Capital Outlay	755	40,000	40,000	75,000	Unexpected Building Exp during the year
	Total Capital Expense	\$ 162,623	\$ 41,500	\$ 40,860	\$ 76,500	
	TOTAL COUNTY BUILDINGS	\$ 1,172,098	\$ 1,221,748	\$ 1,173,774	\$ 1,272,709	
51900	Other General Administration - IT					
307	Communication	\$ 297	\$ 1,750	\$ 1,978	\$ 2,000	Verizon & Long Dist
334	Maintenance Agreement	15,812	15,270	13,317	15,000	Network Services, Email Server, Webhosting, Archive & Other (some moved from 51800)
399	Other Contracted Services	49,293	129,130	128,827	150,000	Individual's Contracted Services moved from 51800
	Total Contract Expense	\$ 65,402	\$ 146,150	\$ 144,122	\$ 167,000	
599	Other Charges	226	400	450	400	Misc Software, Freight & Misc Charges
	Total Other Expense	\$ 226	\$ 400	\$ 450	\$ 400	
709	Data Processing Equipment	11,996	12,750	12,750	12,750	Departments IT Maintains
	Total Capital Expense	\$ 11,996	\$ 12,750	\$ 12,750	\$ 12,750	
	Total Other General Administration - IT	\$ 77,624	\$ 159,300	\$ 157,322	\$ 180,150	
52300	PROPERTY ASSESSOR					(2.5% = \$7,068)
101	County Official	\$ 80,751	\$ 83,545	\$ 83,545	\$ 85,216	Elected - State Mandated 3.46%
106	Deputy(ies)	227,441	245,320	235,154	285,871	8 positions
185	Educational Incentive -- Other County Employees	-	3,500	950	3,500	4 Eligible employees
186	Longevity	1,500	2,160	2,160	1,860	4 employees
187	Overtime	7,515	7,000	8,507	7,000	Moved funds from PT
191	Board & Committee Fees	3,440	4,820	4,000	4,820	CBE
	Total Salary Expense	\$ 320,647	\$ 346,345	\$ 334,316	\$ 388,267	
201	Social Security	19,242	21,560	20,280	24,167	
204	Pensions	38,233	41,162	36,713	30,811	TCRS 8%
206	Life Insurance	370	374	350	421	
207	Medical Insurance	55,112	58,999	56,812	69,588	4.4% 7 Mos Increase Dec - June
210	Unemployment Compensation	224	385	224	440	7 employees
212	Employer Medicare Liability	4,500	5,042	4,745	5,652	
299	Other Fringe Benefits	1,400	1,400	1,400	1,400	7 employees
	Total Benefit Expense	\$ 119,081	\$ 128,923	\$ 120,524	\$ 132,479	
308	Consultants	-	5,000	17,500	17,500	Tax Consultant - Appeals
309	Contracts with Gov't Agencies	20,464	42,000	42,000	42,000	Comptroller of Treasury & Divn of Property Assessments
312	Contracts with Private Agencies	29,192	34,000	36,557	34,000	PPR - Increase in Audits
320	Dues & Memberships	1,800	1,800	1,800	1,800	TAA
330	Operating Lease Payments	8,465	8,400	10,260	10,260	KMBS Copier Lease
332	Legal Notices, Recording & Court Cost	380	600	646	650	Herald Chronicle Increase in Rates
334	Maintenance Agreement	5,570	6,000	5,200	5,800	ESRI & ACES (KMBS moved to line 330)
337	Maintenance & Repair -- Office Equipment	-	500	500	1,000	
338	Maintenance & Repair -- Vehicles	193	2,000	2,020	2,000	
348	Postal Charges	2,482	9,800	4,380	9,800	
355	Travel	513	1,200	-	1,500	Per diems, Mileage & Lodging, Etc Increase in Training
	Total Contract Expense	\$ 69,059	\$ 111,300	\$ 120,863	\$ 126,310	
425	Gasoline	902	2,000	800	2,000	
435	Office Supplies	2,207	4,200	2,025	4,000	
	Total Supply Expense	\$ 3,109	\$ 6,200	\$ 2,825	\$ 6,000	
508	Premium on Surety Bonds	-	200	200	200	Notary Bonds
524	In Service/Staff Development	235	1,500	-	1,500	Meeting Registrations & Contracted In-Service Staff Development Increase in Training
599	Other Charges	966	1,000	983	1,000	
	Total Other Expense	\$ 1,201	\$ 2,700	\$ 1,183	\$ 2,700	
719	Office Equipment	3,958	3,000	1,400	3,000	
	Total Capital Expense	\$ 3,958	\$ 3,000	\$ 1,400	\$ 3,000	
	TOTAL PROPERTY ASSESSOR	\$ 517,055	\$ 598,467	\$ 581,112	\$ 658,756	
52400	COUNTY TRUSTEE					(2.5% = \$3,965)
101	County Official	\$ 80,751	\$ 83,545	\$ 83,545	\$ 85,216	Elected - State Mandated 3.46%
106	Deputy(ies)	131,603	137,650	131,585	140,543	4 positions
185	Educational Incentive -- Other County Employees	1,900	1,800	1,800	1,900	2 employees
186	Longevity	2,280	1,200	1,200	1,500	1 employee
189	Other Salaries & Wages	1,948	2,500	1,735	2,500	Employee from County - shared or retiree
	Total Salary Expense	\$ 218,482	\$ 226,695	\$ 219,865	\$ 231,659	
201	Social Security	13,188	14,105	13,355	14,412	
204	Pensions	25,067	27,306	26,290	18,604	TCRS 8%
206	Life Insurance	210	234	218	234	

Franklin County, TN						FY 2021-2022 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
207	Medical Insurance	35,152	36,874	36,885	38,660	4.4% 7 Mos Increase Dec - June
210	Unemployment Compensation	128	235	95	235	4 Ft & 1 Partial PT -- not incl. elected official
212	Employer Medicare Liability	3,103	3,299	3,150	3,371	
299	Other Fringe Benefits	800	800	800	800	4 employees
Total Benefit Expense		\$ 77,648	\$ 82,853	\$ 80,793	\$ 76,316	
317	Data Processing Services	12,035	12,500	12,500	12,500	LGDPC
320	Dues & Memberships	975	1,003	900	1,003	COAT & MTTA
330	Operating Lease Payments	1,179	1,400	1,400	1,400	KMBS Copier Maint
348	Postage	10,089	10,750	10,710	10,750	
355	Travel	874	2,000	1,010	1,500	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	5,684	6,600	6,979	6,600	Contracted Billing
Total Contract Expense		\$ 30,836	\$ 34,253	\$ 33,499	\$ 33,753	
435	Office Supplies	4,344	4,900	4,610	4,500	
Total Supply Expense		\$ 4,344	\$ 4,900	\$ 4,610	\$ 4,500	
508	Premium on Surety Bonds	-	50	-	50	Notary Bond
524	In Service/Staff Development	885	1,002	730	1,402	Meeting Registrations & Contracted In-Service Staff Development
Total Other Expense		\$ 885	\$ 1,052	\$ 730	\$ 1,452	
TOTAL COUNTY TRUSTEE		\$ 332,195	\$ 349,753	\$ 339,497	\$ 347,680	
52500 COUNTY CLERK						(2.5% = \$9,244)
101	County Official	\$ 80,751	\$ 83,545	\$ 83,545	\$ 85,216	Elected - State Mandated 3.46%
106	Deputy(ies)	314,432	320,956	320,000	327,724	9 FT Employees
169	Part Time Personnel	5,398	5,610	3,000	8,110	1 Employees
185	Educational Incentive -- Other County Employees	5,700	5,700	5,700	5,700	7 employees
186	Longevity	6,060	6,240	6,240	6,660	6 employees
Total Salary Expense		\$ 412,341	\$ 422,051	\$ 418,485	\$ 433,410	
201	Social Security	24,571	26,449	25,120	26,999	
204	Pensions	47,174	48,110	50,425	34,199	TCRS 8%
206	Life Insurance	448	469	450	469	
207	Medical Insurance	70,230	73,749	73,665	77,320	4.4% 7 Mos Increase Dec - June
210	Unemployment Compensation	259	565	200	565	
212	Employer Medicare Liability	5,746	6,186	5,875	6,314	
299	Other Fringe Benefits	1,800	2,050	1,800	2,050	
Total Benefit Expense		\$ 150,228	\$ 157,578	\$ 157,535	\$ 147,916	
307	Communication	512	500	540	550	
317	Data Processing Services	22,459	21,500	22,459	24,150	BIS
320	Dues & Memberships	830	860	860	858	COAT & CCA
330	Operating Lease Payments	3,252	3,600	3,445	3,600	KMBS Copier & Postage Machine Rental
334	Maintenance Agreements	148	-	-	-	moved to line 330
348	Postal Charges	11,352	13,000	13,000	12,000	Postage
355	Travel	1,496	1,800	1,565	2,800	Per diems, Mileage & Lodging, Etc added for Orientation
399	Other Contracted Services	50	400	350	400	microfilming, install datamax printer
Total Contract Expense		\$ 40,099	\$ 41,660	\$ 42,219	\$ 44,358	
435	Office Supplies	6,344	7,466	7,000	7,500	
Total Supply Expense		\$ 6,344	\$ 7,466	\$ 7,000	\$ 7,500	
508	Premium on Surety Bonds	178	100	128	100	Notary bond
524	In Service/Staff Development	935	1,400	1,090	1,400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	539	575	770	600	Herald Chronicle, Lexis Nexis & NADA Guide
Total Other Expense		\$ 1,652	\$ 2,075	\$ 1,988	\$ 2,100	
709	Data Processing Equipment	3,460	5,380	4,840	5,500	
790	Other Equipment	-	1,000	-	1,000	
Total Capital Expense		\$ 3,460	\$ 6,380	\$ 4,840	\$ 6,500	
TOTAL COUNTY CLERK		\$ 614,124	\$ 637,210	\$ 632,066	\$ 641,784	
52900 FINANCE DEPARTMENT						(2.5% = \$12,104)
105	Supervisor/Director	\$ 70,818	\$ 70,818	\$ 70,818	\$ 72,588	Appointed - Salary
106	Deputy Director	46,849	60,414	18,125	53,378	1 position - Salary
119	Accountants/Bookkeepers	352,987	347,944	355,000	363,358	9 positions (last year new person only 6 mos.)
184	Educational Incentive - Co. Official/Admin. Officer	2,105	1,950	950	950	1 appointed official
185	Educational Incentive -- Other County Employees	6,650	5,700	5,700	4,750	8 employees
186	Longevity	8,640	7,800	7,800	6,960	9 employees
Total Salary Expense		\$ 488,049	\$ 494,626	\$ 458,393	\$ 501,984	
201	Social Security	27,599	30,803	26,120	31,259	
204	Pensions	57,781	59,632	53,020	40,348	TCRS 8%
206	Life Insurance	480	515	455	562	
207	Medical Insurance	69,130	73,749	68,640	85,052	4.4% 7 Mos Increase Dec - June
210	Unemployment Compensation	307	605	240	660	
212	Employer Medicare Liability	6,559	7,204	6,240	7,311	
299	Other Fringe Benefits	2,200	2,200	2,000	2,200	
Total Benefit Expense		\$ 164,056	\$ 174,708	\$ 156,715	\$ 167,392	
307	Communication	1,807	2,200	2,355	2,400	
317	Data Processing Services	29,038	25,695	25,363	26,388	LGDPC software updates Accounting, Fixed Assets, Payroll, Purchasing, Doc Archive

Franklin County, TN						FY 2021-2022 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
320	Dues & Memberships	315	954	913	955	TASBO, TGFOA, GFOA, SHRM, HRSHRM
330	Operating Lease Payments	6,956	7,400	7,585	7,600	KMBS Copier/Printers & Pitney lease
334	Maintenance Agreements	4,432	5,700	4,522	4,000	
348	Postage	4,316	4,400	4,262	4,400	Pitney Bowes Postage
355	Travel	2,416	3,505	770	4,500	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	858	1,240	890	1,000	Doc. Shred, PO Box, Lock Box & Website
	Total Contract Expense	\$ 50,138	\$ 51,094	\$ 46,660	\$ 51,243	
435	Office Supplies	11,621	13,250	13,215	13,250	
	Total Supply Expense	\$ 11,621	\$ 13,250	\$ 13,215	\$ 13,250	
508	Premium on Surety Bonds	-	50	-	50	notary bonds
524	In Service/Staff Development	2,564	3,400	2,740	4,200	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	2,039	2,100	2,000	2,000	Misc odd expenses - (The Herald, etc)
	Total Other Expense	\$ 4,603	\$ 5,550	\$ 4,740	\$ 6,250	
709	Data Processing Equipment	1,509	-	1,509	-	
799	Other Capital Outlay	-	-	-	1,000	
	Total Capital Expense	\$ 1,509	\$ -	\$ 1,509	\$ 1,000	
	TOTAL FINANCE DEPARTMENT	\$ 719,976	\$ 739,228	\$ 681,231	\$ 741,119	
53100	CIRCUIT COURT					(2.5% = \$16,273)
101	County Official	\$ 80,751	\$ 83,545	\$ 83,545	\$ 85,216	Elected - State Mandated 3.46%
106	Deputy(ies)	562,882	564,629	559,000	576,935	14 Positions
169	Part Time Personnel	8,858	18,360	16,055	18,360	
185	Educational Incentive -- Other County Employees	4,400	6,350	7,200	7,400	8 Employees
186	Longevity	10,680	11,280	11,280	10,680	13 Employees
187	Overtime Pay	-	1,500	275	1,500	
194	Jury & Witness Fees	3,348	10,000	3,000	10,000	
	Total Salary Expense	\$ 670,919	\$ 695,664	\$ 680,355	\$ 710,091	
201	Social Security	39,614	42,722	40,650	43,616	
204	Pensions	78,340	80,501	75,010	54,827	TCRS 8%
206	Life Insurance	684	702	685	702	
207	Medical Insurance	96,104	103,248	97,680	108,248	4.4% 7 Mos Increase Dec - June
210	Unemployment Compensation	447	895	435	895	14 ft & pt
212	Employer Medicare Liability	9,265	9,991	9,510	10,201	
299	Other Fringe Benefits	2,900	3,400	2,900	3,400	
	Total Benefit Expense	\$ 227,354	\$ 241,460	\$ 226,870	\$ 221,889	
307	Communication	891	1,025	865	1,025	Long Distance
317	Data Processing Services	34,632	37,296	37,646	39,312	LGC Software & Hardware Maint
320	Dues & Memberships	860	750	860	850	COAT & MTSCCA
330	Operating Lease Payments	11,424	12,400	12,400	12,400	KMBS Copier & Pitney Machine Lease
332	Legal Notices, Recording & Court Cost	383	700	700	700	Grand Jury Ads
348	Postal Charges	6,970	10,000	9,325	10,000	
355	Travel	2,448	3,200	3,200	2,800	Per diems, Mileage & Lodging, Etc
358	Remittance of Revenues Collected	24,536	17,000	25,000	25,000	Offset by 100% Revenue
399	Other Contracted Services	2,044	300	400	315	Accurint & TXT Signal
	Total Contract Expense	\$ 84,188	\$ 82,671	\$ 90,396	\$ 92,402	
432	Library Books & Media	662	600	750	1,300	TCA Updates
435	Office Supplies	6,340	9,000	8,261	8,300	
	Total Supply Expense	\$ 7,002	\$ 9,600	\$ 9,011	\$ 9,600	
508	Premium on Surety Bonds	-	100	100	100	Notary Bonds
524	In Service/Staff Development	735	2,000	1,910	1,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	125	77	125	
	Total Other Expense	\$ 735	\$ 2,225	\$ 2,087	\$ 1,725	
709	Data Processing Equipment	-	-	-	1,000	
790	Other Equipment	2,069	636	-	-	
	Total Capital Expense	\$ 2,069	\$ 636	\$ -	\$ 1,000	
	TOTAL CIRCUIT COURT	\$ 992,267	\$ 1,032,255	\$ 1,008,719	\$ 1,036,707	
53300	GENERAL SESSIONS COURT					(2.5% = \$2,406)
101	County Official	\$ 159,699	\$ 162,574	\$ 162,574	\$ 164,525	Elected - State Mandated 1.8% increase
106	Deputy(ies)	83,575	83,543	83,160	85,305	2 positions
185	Educational Incentive -- Other County Employees	-	850	-	950	1 Employee
186	Longevity	300	660	660	780	2 employees
	Total Salary Expense	\$ 243,574	\$ 247,627	\$ 246,394	\$ 251,559	
201	Social Security	13,450	15,378	13,765	15,621	
204	Pensions	29,277	29,767	29,615	20,161	TCRS 8%
206	Life Insurance	140	140	140	140	
207	Medical Insurance	21,449	22,125	22,130	23,196	4.4% 7 Mos Increase Dec - June
210	Unemployment Compensation	56	110	45	110	
212	Employer Medicare Liability	3,480	3,596	3,535	3,653	
299	Other Fringe Benefits	400	400	400	400	
	Total Benefit Expense	\$ 68,252	\$ 71,516	\$ 69,630	\$ 63,282	
330	Operating Lease Payments	1,141	1,400	2,000	1,400	KMBS Copier Lease
348	Postage	-	150	-	150	

Franklin County, TN						FY 2021-2022 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
355	Travel	975	1,200	-	1,100	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 2,116	\$ 2,750	\$ 2,000	\$ 2,650	
432	Library Books & Media	674	600	756	600	TAM, TCSA & Lexis Nexis
435	Office Supplies	839	2,000	1,625	1,600	
	Total Supply Expense	\$ 1,513	\$ 2,600	\$ 2,381	\$ 2,200	
524	In Service/Staff Development	307	430	-	430	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	56	300	300	300	
	Total Other Expense	\$ 363	\$ 730	\$ 300	\$ 730	
790	Other Equipment	510	1,000	-	-	
	Total Capital Expense	\$ 510	\$ 1,000	\$ -	\$ -	
	TOTAL GENERAL SESSIONS COURT	\$ 316,328	\$ 326,223	\$ 320,705	\$ 320,421	
53330	DRUG COURT PROGRAM					(2.5% = \$2,088)
105	Supervisor/Director	\$ 49,394	\$ 49,394	\$ 49,394	\$ 50,629	Appointed - Salary
186	Longevity	600	660	660	720	1 employee
189	Other Salaries & Wages	23,034	22,898	22,770	23,380	1 employee
	Total Salary Expense	\$ 73,028	\$ 72,952	\$ 72,824	\$ 74,729	
201	Social Security	3,933	4,548	4,040	4,658	
204	Pensions	7,895	8,805	8,445	6,013	TCRS 8%
206	Life Insurance	73	94	80	94	
207	Medical Insurance	14,299	14,750	14,755	15,464	4.4% 7 Mos Increase Dec - June
210	Unemployment Compensation	74	110	50	110	2 employee
212	Employer Medicare Liability	920	1,064	945	1,089	
299	Other Fringe Benefits	400	400	400	400	2 employees
	Total Benefit Expense	\$ 27,594	\$ 29,770	\$ 28,715	\$ 27,829	
307	Communication	605	500	450	-	Cell Phone expense
	Total Contract Expense	\$ 605	\$ 500	\$ 450	\$ -	
	TOTAL DRUG COURT PROGRAM	\$ 101,227	\$ 103,222	\$ 101,989	\$ 102,558	
53400	CHANCERY COURT					(2.5% = \$2,100)
101	County Official	\$ 80,751	\$ 83,545	\$ 83,545	\$ 85,216	Elected - State Mandated 3.46%
106	Deputy	69,869	72,901	69,785	74,438	2 positions
	Total Salary Expense	\$ 150,620	\$ 156,446	\$ 153,330	\$ 159,654	
201	Social Security	9,123	9,724	9,340	9,942	
204	Pensions	18,122	18,826	18,450	12,832	TCRS 8%
206	Life Insurance	140	140	140	140	
207	Medical Insurance	21,449	22,125	22,130	23,196	4.4% 7 Mos Increase Dec - June
210	Unemployment Compensation	84	165	65	165	2 employees
212	Employer Medicare Liability	2,134	2,274	2,185	2,325	
299	Other Fringe Benefits	400	400	400	400	2 employees
	Total Benefit Expense	\$ 51,452	\$ 53,654	\$ 52,710	\$ 49,001	
307	Communication	31	30	35	35	
317	Data Processing Services	19,197	19,222	19,197	19,222	LGC increase Software Maintenance & Backup Verification \$150
320	Dues & Memberships	860	800	860	900	COAT & State Court Clerk Association
330	Operating Lease Payments	4,062	3,600	3,806	3,600	KMBS Copier & Pitney Machine Lease
332	Legal Notices	-	2,100	-	2,300	Annual Delinquent Notice
348	Postal Charges	1,500	1,500	1,500	1,500	Postage Rate Increase
355	Travel	849	770	797	700	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	147	1,000	635	1,000	Microfilming, Bank Lock Box Rental & Website Domain
	Total Contract Expense	\$ 26,646	\$ 29,022	\$ 26,830	\$ 29,257	
432	Library Books & Media	880	1,300	1,340	1,400	Lexis Nexis/ Thompson
435	Office Supplies	1,624	2,050	2,000	2,050	
	Total Supply Expense	\$ 2,504	\$ 3,350	\$ 3,340	\$ 3,450	
508	Premium on Surety Bonds	-	150	-	150	Notary Bonds
599	Other Charges	-	50	25	50	
	Total Other Expense	\$ -	\$ 200	\$ 25	\$ 200	
790	Other Equipment	1,744	1,750	1,744	1,750	
	Total Capital Expense	\$ 1,744	\$ 1,750	\$ 1,744	\$ 1,750	
	TOTAL CHANCERY COURT	\$ 232,966	\$ 244,422	\$ 237,979	\$ 243,312	
53500	JUVENILE COURT					(2.5% = \$2,756)
103	Assistant	\$ 50,127	\$ 50,112	\$ 49,915	\$ 51,173	1 position
106	Deputy(ies)	45,530	45,555	45,390	46,516	1 position
186	Longevity	2,100	2,160	2,160	2,220	2 employees
	Total Salary Expense	\$ 97,757	\$ 97,827	\$ 97,465	\$ 99,908	
201	Social Security	5,361	6,090	5,535	6,219	
204	Pensions	11,779	11,790	11,745	8,028	TCRS 8%
206	Life Insurance	94	94	94	94	
207	Medical Insurance	14,299	14,750	14,755	15,464	4.4% 7 Mos Increase Dec - June
210	Unemployment Compensation	56	110	50	110	2 employees
212	Employer Medicare Liability	1,254	1,424	1,295	1,454	
299	Other Fringe Benefits	400	400	400	400	2 employees
	Total Benefit Expense	\$ 33,243	\$ 34,658	\$ 33,874	\$ 31,769	
307	Communication	722	800	625	800	

Franklin County, TN						FY 2021-2022 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
320	Dues & Memberships	125	80	80	125	
355	Travel	921	2,000	825	2,000	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 1,768	\$ 2,880	\$ 1,530	\$ 2,925	
432	Library Books/Media	773	1,100	1,125	1,200	Lexis Nexis/ Thompson
435	Office Supplies	-	500	200	400	
499	Other Supplies & Materials	-	250	100	250	Drug Test Supplies
	Total Supply Expense	\$ 773	\$ 1,850	\$ 1,425	\$ 1,850	
524	In Service/Staff Development	755	1,100	-	1,100	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	250	50	250	
	Total Other Expense	\$ 755	\$ 1,350	\$ 50	\$ 1,350	
799	Other Equipment	-	2,000	-	-	
	Total Capital Expense	\$ -	\$ 2,000	\$ -	\$ -	
	TOTAL JUVENILE COURT	\$ 134,296	\$ 140,565	\$ 134,344	\$ 137,802	
53700	JUDICIAL COMMISSIONERS					(2.5% = \$3,000 but not using PT)
101	Judicial Commissioners	\$ 68,161	\$ 74,511	\$ 67,000	\$ 70,998	3 positions
169	Part Time Personnel	8,230	19,000	7,000	19,000	4 positions
186	Longevity	1,620	1,680	1,680	1,740	2 employees
187	Overtime Pay	30,681	29,000	33,270	33,000	
	Total Salary Expense	\$ 108,692	\$ 124,191	\$ 108,950	\$ 124,738	
201	Social Security	5,998	7,753	5,910	7,786	
204	Pensions	12,066	12,730	12,320	8,532	TCRS 8%
206	Life Insurance	140	140	140	140	
207	Medical Insurance	21,449	22,125	22,130	23,196	4.4% 7 Mos Increase Dec - June
210	Unemployment Compensation	122	277	85	277	
212	Employer Medicare Liability	1,403	1,813	1,385	1,821	
299	Other Fringe Benefits	800	850	800	850	
	Total Benefit Expense	\$ 41,978	\$ 45,688	\$ 42,770	\$ 42,603	
320	Dues & Memberships	375	375	375	375	JCA
330	Operating Lease Payments	414	500	420	500	KMBS Printer Lease
355	Travel	-	2,000	-	2,000	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 789	\$ 2,875	\$ 795	\$ 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	25	
	Total Other Expense	\$ -	\$ 450	\$ 25	\$ 425	
790	Other Equipment	-	750	250	750	
	Total Capital Expense	\$ -	\$ 750	\$ 250	\$ 750	
	TOTAL JUDICIAL COMMISSIONERS	\$ 151,459	\$ 174,154	\$ 152,790	\$ 171,591	
53900	OTHER ADMINISTRATION OF JUSTICE GRANT					SAMHSA Grant 100% Grant Yr 9/30/19 - 9/29/20
309	Contracts With Government Agencies	\$ 109,530	\$ 189,826	\$ 189,826	\$ 109,103	
312	Contracts With Private Agencies	354,867	378,074	378,074	290,897	
	TOTAL OTHER ADMINISTRATION OF JUSTICE GRANT	\$ 464,397	\$ 567,900	\$ 567,900	\$ 400,000	
53900	OTHER ADMINISTRATION OF JUSTICE DRUG CRT GRANT					Drug Court Federal Grant 3 Yr - 100%
309	Contracts With Government Agencies	\$ -	\$ 92,740	\$ 92,740	\$ 70,000	
	TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT	\$ -	\$ 92,740	\$ 92,740	\$ 70,000	
53900	OTHER ADMINISTRATION OF JUSTICE					
399	Other Contracted Services	\$ 13,850	40,000	40,000	40,000	Court Ordered Mental Health Exams
	TOTAL OTHER ADMINISTRATION OF JUSTICE	\$ 13,850	\$ 40,000	\$ 40,000	\$ 40,000	
53910	PROBATION SERVICES					(2.5% = \$3,121)
105	Supervisor/Director	\$ 47,537	\$ 47,467	\$ 47,231	\$ 48,468	Appointed
106	Deputies	58,798	60,907	59,955	62,192	2 Full Time Positions
186	Longevity	540	600	600	960	1 employee
	Total Salary Expense	\$ 106,875	\$ 108,974	\$ 107,786	\$ 111,620	
201	Social Security	6,507	6,794	6,595	6,958	
204	Pensions	10,993	13,153	11,521	8,982	TCRS 8%
206	Life Insurance	129	141	131	141	
207	Medical Insurance	14,299	22,125	20,342	23,196	4.4% 7 Mos Increase Dec - June
210	Unemployment Compensation	84	165	66	165	3 employees
212	Employer Medicare Liability	1,522	1,589	1,542	1,627	
299	Other Fringe Benefits	600	600	600	600	3 employees
	Total Benefit Expense	\$ 34,134	\$ 44,566	\$ 40,797	\$ 41,668	
307	Communication	15	20	16	20	
	Total Contract Expense	\$ 15	\$ 20	\$ 16	\$ 20	
413	Drugs & Medical Supplies	1,680	2,500	2,500	2,500	
435	Office Supplies	1,945	2,300	1,350	2,300	
	Total Supply Expense	\$ 3,625	\$ 4,800	\$ 3,850	\$ 4,800	
599	Other Charges	-	150	50	150	
	Total Other Expense	\$ -	\$ 150	\$ 50	\$ 150	

Franklin County, TN						FY 2021-2022 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
790	Other Equipment	-	1,500	-	1,500	Computer Replacement
	Total Capital Expense	\$ -	\$ 1,500	\$ -	\$ 1,500	
	TOTAL PROBATION SERVICES	\$ 144,649	\$ 160,010	\$ 152,499	\$ 159,758	
53920	COURTROOM SECURITY					
708	Communication Equipment	\$ 32,026	\$ -	\$ -	\$ -	
711	Furniture & Fixtures	7,600	-	-	-	
	TOTAL COURTROOM SECURITY	\$ 39,626	\$ -	\$ -	\$ -	
54110	SHERIFF'S DEPARTMENT					(2.5% = \$61,195)
101	County Official	\$ 88,827	\$ 91,901	\$ 91,901	\$ 93,738	Elected - State Mandated 3.46%
103	Assistant(s)	64,643	64,643	64,643	66,259	1 position
105	Supervisor/Director (of Warrant Officers)	6,326	-	-	-	1 position
106	Deputy(ies)	662,126	673,652	672,425	690,007	15 positions (4 Corp/11 Dep) Budgeted
108	Investigator(s)	335,462	347,504	345,775	356,046	6 positions
109	Captains	120,826	126,126	126,126	129,147	2 salary positions
115	Sergeants	242,461	240,946	240,160	246,922	5 positions
119	Accountants	78,762	79,051	78,753	84,940	2 positions
138	Instructional Computer Personnel	44,792	39,792	25,915	42,355	1 position
140	Salary Supplements	49,400	43,800	47,800	47,800	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA, Educational
142	Mechanic	11,958	42,298	42,145	43,190	
160	Guards (Courthouse Security)	273,095	209,440	226,000	214,460	1 FT position , PT varies
169	Part Time Personnel	36,924	55,559	22,000	59,045	PT positions vary
170	School Resource Officer	506,408	523,650	508,700	536,741	12 Positions
185	Educational Incentive - Other County Employee	-	-	850	950	
186	Longevity	28,860	31,200	31,200	29,580	38 employees
187	Overtime Pay	179,359	128,164	150,000	102,500	
189	Other Salaries & Wages	53,665	56,100	55,000	57,500	Hrs Paid During Holiday/Admin above RegularHrs
	Total Salary Expense	\$ 2,783,894	\$ 2,753,824	\$ 2,729,393	\$ 2,801,180	
201	Social Security	165,550	173,532	165,937	177,245	TCRS 8%
204	Pensions	300,792	304,125	289,935	206,879	
206	Life Insurance	2,176	2,247	2,180	2,247	4.4% 7 Mos Increase Dec - June
207	Medical Insurance	301,616	342,740	322,560	369,822	
210	Unemployment Compensation	2,019	4,541	1,975	4,495	
212	Employer Medicare Liability	39,204	40,584	38,350	41,453	
299	Other Fringe Benefits	11,000	11,100	10,900	11,100	
	Total Benefit Expense	\$ 822,357	\$ 878,869	\$ 831,837	\$ 813,240	
307	Communication	30,926	33,000	33,000	33,000	BOE \$7,000 for SRO Cell Phones (\$5K)
312	Contracts with Private Agencies	10,789	16,230	27,800	21,000	Archive Social, OVC, LLC Phone App, LiveVault, LeadsonLine, Tracking Products, TBI, Nexus & NICUSA
320	Dues & Memberships	2,685	2,820	3,149	3,150	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA
330	Operating Lease Payments	15,404	15,270	17,410	17,450	KMBS Copier, Pitney Machine, M&M Micro & Bumpus Harley
334	Maintenance Agreements	7,501	10,650	9,455	10,650	Team Viewer, Eagle Advantage & Local Gov Corp
336	Maintenance & Repair -- Equipment	6,589	2,250	3,565	4,000	Phone System & Other Equipment Repair
338	Maintenance & Repair -- Vehicles	145,242	100,893	100,000	95,000	Various vendors as needed
340	Medical and Dental Services	600	2,000	650	2,000	Pre-employment & Post Accident
348	Postal Charges	4,019	1,800	1,000	2,000	
355	Travel	17,742	14,500	5,000	16,000	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 241,497	\$ 199,413	\$ 201,029	\$ 204,250	
412	Diesel Fuel	8,526	12,000	7,000	9,000	
425	Gasoline	120,937	138,615	115,000	125,000	
431	Law Enforcement Supplies	8,894	10,360	10,500	12,500	ammo, holsters, etc.
435	Office Supplies	7,992	11,500	10,100	11,000	In Office supplies
442	Propane Gas	352	1,000	400	1,000	
450	Tires & Tubes	20,928	22,000	21,500	22,000	
451	Uniforms	14,112	19,300	18,250	15,000	Weekly & New Issues for Officers
499	Other Supplies & Materials	2,275	2,500	2,500	2,500	Other Officer supplies
	Total Supply Expense	\$ 184,016	\$ 217,275	\$ 185,250	\$ 198,000	
508	Premium on Surety Bonds	25	75	289	75	Sheriff, Deputy & Notaries
524	In Service/Staff Development	10,310	13,000	10,881	13,000	Meeting Registrations & Contracted In-Service Staff Development CARRY SRO
525	Constitutional Officers' Operating Expenses	250	500	500	600	
599	Other Charges	16,171	12,000	15,299	13,000	Unexpected Charges & Expenses
599	Other Charges - for Cadet Program	-	1,000	-	-	Cadet Program funded by Contributions
599	Other Charges -- for Reserves	2,326	33,936	1,466	15,000	Reserve Program funded by Co - carryover
	Total Other Expense	\$ 29,082	\$ 60,511	\$ 28,435	\$ 41,675	
718	Motor Vehicles	57,926	140,000	112,000	140,000	New Vehicle rotation
790	Other Equipment	38,086	44,725	45,000	38,000	All Equipment
	Total Capital Expense	\$ 96,012	\$ 184,725	\$ 157,000	\$ 178,000	
	TOTAL SHERIFF'S DEPARTMENT	\$ 4,156,858	\$ 4,294,617	\$ 4,132,945	\$ 4,236,346	
54160	ADMINISTRATION OF THE SEX OFFENDER					(2.5% = \$355)
160	Guards	\$ 10,203	\$ 12,000	\$ 13,540	\$ 13,386	2 positions - PT (440 Hrs Each)

Franklin County, TN					FY 2021-2022 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
	Total Salary Expense	\$ 10,203	\$ 12,000	\$ 13,540	\$ 13,386	
201	Social Security	639	756	846	842	
210	Unemployment Compensation	38	110	20	110	2 employees
212	Employers Medicare Liability	149	177	200	197	
299	Other Fringe Benefits	100	200	100	200	2 employees
	Total Benefit Expense	\$ 926	\$ 1,243	\$ 1,166	\$ 1,349	
358	Remittance of Revenue Collections	800	2,350	2,350	3,000	Sex Offender Registry State Portion
	Total Contract Expense	\$ 800	\$ 2,350	\$ 2,350	\$ 3,000	
	TOTAL ADMIN OF SEX OFFENDER	\$ 11,929	\$ 15,593	\$ 17,056	\$ 17,735	
54210	JAIL					(2.5% = \$36,103)
103	Assistants	\$ 60,413	\$ 60,413	\$ 60,413	\$ 61,924	1 position
106	Deputy Assistant	41,399	43,611	41,245	44,702	1 position
131	Medical Personnel	83,002	92,150	86,540	94,071	2 positions
140	Salary Supplement - Educational	6,000	7,500	9,513	9,600	Civil Service Contract
160	Guards	731,239	845,235	820,790	1,144,596	31 positions (4 Corp, 6 Serg)
165	Cafeteria Personnel	48,802	51,427	49,075	52,511	2 positions
167	Maintenance Personnel	37,774	37,639	37,450	38,433	1 position
169	Part Time Personnel	84,070	71,344	54,270	71,707	
186	Longevity	4,200	6,420	6,420	7,980	12 employees
187	Overtime	70,572	65,931	54,885	16,331	
189	Other Salaries & Wages	28,965	29,770	31,900	20,265	Hrs Paid During Holiday/Admin above RegularHrs
	Total Salary Expense	\$ 1,196,436	\$ 1,311,439	\$ 1,252,501	\$ 1,562,119	
201	Social Security	71,662	81,896	75,645	97,378	
204	Pensions	115,294	108,281	123,680	119,958	TCRS 8%
206	Life Insurance	1,382	1,779	1,470	1,732	
207	Medical Insurance	207,548	221,870	213,315	278,352	4.4% 7 Mos Increase Dec - June
210	Unemployment Compensation	1,234	3,115	1,095	3,055	
212	Employer Medicare Liability	16,766	19,238	17,725	22,774	
299	Other Fringe Benefits	6,500	6,400	6,400	8,500	
	Total Benefit Expense	\$ 420,386	\$ 442,580	\$ 439,330	\$ 531,749	
334	Maintenance Agreements	29,104	26,725	26,630	26,725	Sales
335	Maintenance & Repair -- Buildings	18,919	235,660	320,000	25,000	Various vendors as needed
336	Maintenance & Repair -- Equipment	13,003	15,000	22,463	20,000	Various vendors as needed
339	Matching Share	20,000	20,000	20,000	20,000	
340	Medical and Dental Services	18,200	25,000	20,280	25,000	Psych test, Pre-employment & Post Accident Inmate Medical Services
347	Pest Control	2,510	4,000	4,000	4,000	Bid Item
354	Transportation Other Than Students	15,110	6,500	10,875	12,000	Prisoner Transports
355	Travel	3,193	1,000	445	3,000	Per diems, Mileage & Lodging, Etc
359	Disposal Fees	2,788	5,000	4,587	5,000	
399	Other Contracted Services - Grant Trans Med	-	92,546	50,000	42,546	Carryover from Grant
	Total Contract Expense	\$ 122,827	\$ 431,431	\$ 479,280	\$ 183,271	
410	Custodial Supplies	92,124	70,000	80,925	85,000	Inmate population increase
422	Food Supplies	355,733	370,000	377,105	390,000	Inmate Increase & Cost
431	Law Enforcement Supplies	-	1,000	1,000	2,500	Jail Officer Supplies (staff increase)
441	Prisoner Clothing	16,687	7,490	8,505	12,000	Inmate population increase
451	Uniforms	1,110	-	-	12,000	Weekly & New Issues for Officers (staff inc)
499	Other Supplies/Materials	1,006	4,910	2,905	3,000	
	Total Supply Expense	\$ 466,660	\$ 453,400	\$ 470,440	\$ 504,500	
507	Medical Claims	542,643	522,000	482,550	500,000	Inmate Expense
524	In Service/Staff Development	400	100	100	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	7,256	7,850	7,675	8,000	non-recurring items
	Total Other Expense	\$ 550,299	\$ 529,950	\$ 490,325	\$ 510,000	
790	Other Equipment	30,830	3,150	3,135	10,000	All Equipment Needs
	Total Capital Expense	\$ 30,830	\$ 3,150	\$ 3,135	\$ 10,000	
	TOTAL JAIL	\$ 2,787,438	\$ 3,171,950	\$ 3,135,011	\$ 3,301,639	
54230	COMMUNITY REENTRY PROGRAM					(2.5% = \$2,664)
189	Other Salaries and Wages	\$ 133,468	\$ 143,486	\$ 133,390	\$ 146,712	2 FT & 1 PT
	Total Salary Expense	\$ 133,468	\$ 143,486	\$ 133,390	\$ 146,712	
201	Social Security	8,144	8,933	8,154	9,133	
204	Pensions	15,563	17,294	15,554	11,789	TCRS 8%
206	Life Insurance	140	140	140	140	
207	Medical Insurance	14,299	14,750	14,299	15,464	4.4% 7 Mos Increase Dec - June
210	Unemployment Compensation	84	165	84	165	
212	Employer Medicare Liability	1,905	2,089	1,907	2,136	
299	Other Fringe Benefits	200	600	200	600	
	Total Benefit Expense	\$ 40,335	\$ 43,972	\$ 40,338	\$ 39,428	
307	Communication	147	450	600	600	
330	Operating Lease Payments	-	2,800	2,698	1,000	KMBS Copier Lease
355	Travel	515	-	515	1,000	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 662	\$ 3,250	\$ 3,813	\$ 2,600	
499	Other Supplies & Materials	4,861	6,000	4,777	2,820	Copier and Misc Office
	Total Supply Expense	\$ 4,861	\$ 6,000	\$ 4,777	\$ 2,820	

Franklin County, TN						FY 2021-2022 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
524	In Service/Staff Development	563	500	210	1,000	Meeting Registrations & Contracted In-Service Staff Development
	Total Other Expense	\$ 563	\$ 500	\$ 210	\$ 1,000	
790	Other Equipment	-	1,000	3,330	-	upgrade computers
	Total Capital Expense	\$ -	\$ 1,000	\$ 3,330	\$ -	
	TOTAL COMMUNITY REENTRY PROGRAM	\$ 179,890	\$ 198,209	\$ 185,859	\$ 192,559	
54230	COMMUNITY REENTRY PROGRAM GRANT - RECID					Grant 100% State Recidivism 3 Yrs (Grant Yr Mar 1 - Feb 29, 2022)
105	Supervisor/Director - RECID	\$ 6,092	\$ 10,101	\$ 10,101	\$ 4,395	1 PT
135	Assessment Personnel - RECID	39,558	64,296	64,296	35,378	1 FT
169	Part-time Personnel - RECID	10,346	32,064	32,064	10,982	1 PT
	Total Salary Expense	\$ 55,996	\$ 106,461	\$ 106,461	\$ 50,755	
201	Social Security	3,401	6,685	6,685	3,210	
204	Pensions	3,776	8,321	8,321	5,533	
206	Life Insurance	47	175	175	43	
207	Medical Insurance	7,150	12,142	12,142	6,836	
210	Unemployment Compensation	84	252	252	75	
212	Employer Medicare Liability	795	1,564	1,564	751	
	Total Benefit Expense	\$ 15,253	\$ 29,138	\$ 29,138	\$ 16,448	
355	Travel	951	2,266	2,266	1,459	
	Total Contract Expense	\$ 951	\$ 2,266	\$ 2,266	\$ 1,459	
499	Other Supplies & Materials	49	3,004	3,004	621	
	Total Supply Expense	\$ 49	\$ 3,004	\$ 3,004	\$ 621	
799	Other Capital Outlay	-	1,134	1,134	-	
	Total Capital Outlay	\$ -	\$ 1,134	\$ 1,134	\$ -	
	TOTAL COMMUNITY REENTRY PROG RECID GRANTS	\$ 72,248	\$ 142,002	\$ 142,002	\$ 69,282	
54230	COMMUNITY REENTRY PROGRAM GRANT - VOCA					Grant 100% State Vocational 3 Yrs (Grant Yr 2)
105	Supervisor/Director - VOCA	\$ -	\$ 7,280	\$ 7,280	\$ 7,280	1 PT
189	Other Salaries & Wages - VOCA	-	145,000	145,000	149,075	1 PT
	Total Salary Expense	\$ -	\$ 152,280	\$ 152,280	\$ 156,355	
201	Social Security	-	9,442	9,442	9,694	
204	Pensions	-	11,032	11,032	11,929	
206	Life Insurance	-	141	141	140	
207	Medical Insurance	-	22,125	22,125	22,725	
210	Unemployment Compensation	-	200	200	220	
212	Employer Medicare Liability	-	2,210	2,210	2,267	
	Total Benefit Expense	\$ -	\$ 45,150	\$ 45,150	\$ 46,976	
355	Travel	-	4,700	4,700	4,700	
399	Other Contracted Services	-	15,600	15,600	15,600	
	Total Contract Expense	\$ -	\$ 20,300	\$ 20,300	\$ 20,300	
499	Other Supplies & Materials	-	4,700	4,700	2,500	
	Total Supply Expense	\$ -	\$ 4,700	\$ 4,700	\$ 2,500	
504	In-Direct Cost	-	8,395	8,395	8,048	
524	In-Service staff Development	-	5,000	5,000	1,300	
599	Other Charges	-	10,000	10,000	-	
	Total Other Charges	\$ -	\$ 23,395	\$ 23,395	\$ 9,348	
799	Other Capital Outlay	-	4,500	4,500	4,500	
	Total Capital Outlay	\$ -	\$ 4,500	\$ 4,500	\$ 4,500	
	TOTAL COMMUNITY REENTRY PROG VOCA GRANTS	\$ -	\$ 250,325	\$ 250,325	\$ 239,979	
54240	JUVENILE SERVICES GRANT					JAG - Prevention Coalition Grant 100% (3 Yrs 6/30/21)
349	Printing, Stationery And Forms - JAG	\$ 798	\$ 1,147	\$ 1,147	\$ -	
351	Rentals - JAG	9,000	5,000	5,000	-	
355	Travel - JAG	-	200	200	-	
399	Other Contracted Services - JAG	64,668	83,567	83,567	-	
	Total Contract Expense	\$ 74,466	\$ 89,914	\$ 89,914	\$ -	
499	Other Supplies And Materials - JAG	11,163	4,526	4,526	-	
	Total Supply Expense	\$ 11,163	\$ 4,526	\$ 4,526	\$ -	
504	Indirect Cost - JAG	1,679	1,760	1,760	-	
524	In-service/Staff Development - JAG	-	800	800	-	
599	Other Charges - JAG	2,573	3,000	3,000	-	
	Total Other Expense	\$ 4,252	\$ 5,560	\$ 5,560	\$ -	
790	Other Equipment - JAG	-	-	-	-	
	Total Capital Expense	\$ -	\$ -	\$ -	\$ -	
	TOTAL JUVENILE SERVICES GRANT	\$ 89,881	\$ 100,000	\$ 100,000	\$ -	
54240	JUVENILE SERVICES					
312	Contracts with Private Agencies	\$ 14,850	\$ 35,000	\$ 15,250	\$ 35,000	Juvenile Detention Qty increased
399	Other Contracted Services	-	7,500	5,500	7,500	Interpreter's services
	TOTAL JUVENILE SERVICES	\$ 14,850	\$ 42,500	\$ 20,750	\$ 42,500	

Franklin County, TN						FY 2021-2022 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
54410 CIVIL DEFENSE						(2.5% = \$2,775)
105	Supervisor/Director	\$ 54,706	\$ 54,706	\$ 54,706	\$ 56,074	Appointed - Salary
106	Deputy	40,892	41,412	41,212	42,285	1 employee
186	Longevity	-	300	300	360	1 employee
Total Salary Expense		\$ 95,598	\$ 96,418	\$ 96,218	\$ 98,719	
201	Social Security	5,741	6,003	5,895	6,145	2 employees
204	Pensions	11,520	11,622	11,595	7,934	TCRS 8%
206	Life Insurance	94	94	94	94	2 employees
207	Medical Insurance	14,299	14,750	14,755	15,464	No Jan 1 Increase
210	Unemployment Compensation	56	110	42	110	2 employees
212	Employer Medicare Liability	1,343	1,404	1,364	1,437	2 employees
299	Other Fringe Benefits	400	400	400	400	2 employees
Total Benefit Expense		\$ 33,453	\$ 34,382	\$ 34,145	\$ 31,584	
307	Communication	3,641	2,750	3,705	3,750	
320	Dues & Memberships	55	110	110	110	EMAT fees
330	Operating Lease Payments	3,748	3,075	3,070	3,100	KMBS Copier Lease & NOA Tower Space Lease
335	Maintenance & Repair -- Building	1,115	1,500	200	1,500	EOC Misc Repairs
336	Maintenance & Repair -- Equipment	354	4,400	3,000	4,400	Cummins Generator
338	Maintenance & Repair -- Vehicles	1,044	2,500	55	2,000	2 Trucks (Transmission Rebuild)
355	Travel	873	500	-	800	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	5,541	7,025	6,725	7,050	Satcom, DishNwork, SWC
Total Contract Expense		\$ 16,371	\$ 21,860	\$ 16,865	\$ 22,710	
412	Diesel Fuel	535	1,200	545	800	Prime Mover, EOC Gen & ICT
425	Gasoline	1,766	3,000	1,250	2,500	
435	Office Supplies	708	1,000	200	800	
499	Other Supplies & Materials	1,445	1,525	1,465	2,200	EOC & Training /Drill Supplies
Total Supply Expense		\$ 4,454	\$ 6,725	\$ 3,460	\$ 6,300	
524	In-Service/Staff Development	918	800	-	800	Meeting Registrations & Contracted Service Staff Development inc volunteers
599	Other Charges	1,069	1,000	1,030	1,100	ICT Internet
Total Other Expense		\$ 1,987	\$ 1,800	\$ 1,030	\$ 1,900	
790	Other Equipment	8,293	6,200	4,750	6,500	EOC Upgrades, Response Equipment, Communications, PPE & Portable Generators
Total Capital Expense		\$ 8,293	\$ 6,200	\$ 4,750	\$ 6,500	
TOTAL CIVIL DEFENSE		\$ 160,156	\$ 167,385	\$ 156,468	\$ 167,713	
54420 RESCUE SQUAD						
320	Dues & Memberships	\$ 616	\$ 680	\$ 680	\$ 700	TARS Dues
336	Maintenance & Repair - Equipment	3,585	1,500	1,170	1,500	
338	Maintenance & Repair - Vehicles	126	2,500	410	1,500	Diesel Boat needs mechanical work
399	Other Contracted Services	3,612	5,000	4,800	6,000	New Dock Fee \$3,600
Total Contract Expense		\$ 7,939	\$ 9,680	\$ 7,060	\$ 9,700	
412	Diesel Fuel	55	350	250	350	
425	Gasoline	390	1,000	520	1,000	
499	Other Supplies & Materials	2,117	3,000	2,805	3,000	
Total Supply Expense		\$ 2,562	\$ 4,350	\$ 3,575	\$ 4,350	
524	In-Service Staff Development	-	1,500	-	1,500	Meeting Registrations & Contracted Service Staff Development
599	Other Charges	279	600	225	600	
Total Other Expense		\$ 279	\$ 2,100	\$ 225	\$ 2,100	
790	Other Equipment	564	8,970	7,170	10,000	SCUBA Equipment & PPE for Water Rescue
799	Other Capital Outlay	35,779	10,801	-	8,850	*Will need 20/21 funds for 21/22 ATV Need
Total Capital Expense		\$ 36,343	\$ 19,771	\$ 7,170	\$ 18,850	
TOTAL RESCUE SQUAD		\$ 47,123	\$ 35,901	\$ 18,030	\$ 35,000	
54490 CONSOLIDATED COMMUNICATIONS						(2.5% = \$15,339)
103	Assistant	\$ 38,767	\$ 40,211	\$ 38,487	\$ 44,236	1 employee
105	Supervisor/Director	49,921	49,921	49,921	51,169	Appointed -Salary
148	Dispatchers/Radio Operators	427,638	451,280	384,710	505,535	14 employees
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
185	Educational Incentive -- Other County Employees	950	950	950	2,850	1 employee
186	Longevity	4,980	5,400	5,400	4,020	9 employees
187	Overtime Pay	22,698	21,930	40,000	21,930	Fill in for short Staff
189	Other Salaries & Wages	19,301	16,000	19,990	16,000	Hrs Paid During Holiday/Admin above RegularHrs
Total Salary Expense		\$ 565,205	\$ 586,642	\$ 540,408	\$ 646,689	
201	Social Security	33,972	36,570	32,365	40,294	
204	Pensions	60,715	70,804	58,140	52,014	TCRS 8%
206	Life Insurance	733	749	660	749	
207	Medical Insurance	78,290	110,623	65,220	115,980	4.4% 7 Mos Increase Dec - June
210	Unemployment Compensation	549	880	400	880	
212	Employer Medicare Liability	7,945	8,553	7,570	9,424	
299	Other Fringe Benefits	3,000	3,200	2,600	3,200	16 employees
Total Benefit Expense		\$ 185,204	\$ 231,379	\$ 166,955	\$ 222,540	
307	Communication	15,851	17,000	7,500	8,000	ATT& Verizon, Century Link
312	Contracts with Private Agencies	7,542	13,000	13,130	13,200	Tap, Replay Systems
330	Operating Lease Payments	4,673	4,300	5,059	4,700	KMBS Copier Lease
336	Maintenance & Repair -- Equipment	4,596	3,600	2,500	3,600	Phones/Radios/Monitors (copier move to line 330)

Franklin County, TN						FY 2021-2022 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
338	Maintenance & Repair -- Vehicles	1,287	1,000	600	1,000	
348	Postage	55	98	55	98	Mail Reports, TBI Documents, etc
355	Travel	4,384	5,500	1,000	4,500	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 38,388	\$ 44,498	\$ 29,844	\$ 35,098	
425	Gasoline	513	825	400	600	
435	Office Supplies	5,096	5,900	4,700	5,900	
451	Uniforms	694	900	900	900	
	Total Supply Expense	\$ 6,303	\$ 7,625	\$ 6,000	\$ 7,400	
524	In Service/Staff Development	3,705	5,000	2,875	5,000	Meeting Registrations & Contracted Service Staff Development
599	Other Charges	517	550	50	550	Voiance Interpreter Service, etc
	Total Other Expense	\$ 4,222	\$ 5,550	\$ 2,925	\$ 5,550	
790	Other Equipment	7,205	4,000	3,425	4,000	Comm/Data Processing Equipment
	Total Capital Expense	\$ 7,205	\$ 4,000	\$ 3,425	\$ 4,000	
	TOTAL CONSOLIDATED COMMUNICATIONS	\$ 806,527	\$ 879,694	\$ 749,557	\$ 921,278	
54610 COUNTY CORONER						
399	Other Contracted Services	\$ 6,000	\$ 6,500	\$ 6,500	\$ 6,500	Contract inc \$1,650 per
	Total Contract Expense	\$ 6,000	\$ 6,500	\$ 6,500	\$ 6,500	
507	Medical Claims (Autopsy Expenses)	34,637	60,000	47,800	50,000	Estimated (Dr. Wert Coroner \$6K)
599	Other Charges	-	500	-	1,000	Coroner Supplies Body Bags
	Total Other Expense	\$ 34,637	\$ 60,500	\$ 47,800	\$ 51,000	
	TOTAL COUNTY CORONER	\$ 40,637	\$ 67,000	\$ 54,300	\$ 57,500	
54710 PUBLIC SAFETY GRANTS						Grants (100%) rebudget carryover
187	Overtime Pay	\$ 2,894	\$ 17,771	\$ 17,771	\$ 10,308	Impaired Drivers Grant 10/1 - 9/30
	Total Salary Expense	\$ 2,894	\$ 17,771	\$ 17,771	\$ 10,308	
201	Social Security	177	1,104	1,104	646	
204	Pensions	347	1,947	1,947	1,237	
207	Medical Insurance	133	344	344	65	
210	Unemployment Compensation	-	145	145	21	
212	Employer Medicare Liability	41	258	258	152	
	Total Benefit Expense	\$ 698	\$ 3,797	\$ 3,797	\$ 2,121	
790	Other Equipment - Impaired Drivers Grant	1,576	3,400	-	3,400	Impaired Drivers \$3.4K (100%)
799	Other Capital Outlay - E911 Board Donation	-	-	4,749	-	
799	Other Capital Outlay - Homeland Security Grant	19,728	20,880	20,478	18,150	Homeland Security Grant (100%)
	Total Capital Expense	\$ 21,304	\$ 24,280	\$ 25,227	\$ 21,550	
	TOTAL PUBLIC SAFETY GRANTS	\$ 24,896	\$ 45,848	\$ 46,795	\$ 33,979	
54900 OTHER PUBLIC SAFETY - RESCUE GRANT						EMA Rescue Grant 100% - 3 Yr \$150,000
349	Printing, Stationary & Forms	\$ -	\$ 500	\$ 500	\$ 500	Bringing the Lost Home
355	Travel	-	1,000	1,000	1,000	
399	Other Contracted Services	-	9,800	9,800	9,800	
	Total Contracted Services Expense	\$ -	\$ 11,300	\$ 11,300	\$ 11,300	
499	Other Supplies & Materials	-	30,000	30,000	37,200	
	Total Supplies Expense	\$ -	\$ 30,000	\$ 30,000	\$ 37,200	
524	In-Service Staff Development	-	1,000	1,000	1,000	
599	Other Charges	-	7,700	7,700	500	
	Total Other Charges Expense	\$ -	\$ 8,700	\$ 8,700	\$ 1,500	
	TOTAL OTHER PUBLIC SAFETY	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	
55110 LOCAL HEALTH CENTER						
307	Communication	\$ 1,230	\$ 1,050	\$ 1,569	\$ 1,400	
320	Dues & Memberships	200	200	200	200	TN PUBLIC HEALTH ASSOC
335	Maintenance & Repair -- Building	9,939	6,000	610	6,000	Repairs, i.e. HVAC units, floor maintenance
359	Disposal Fees	1,797	2,100	2,100	2,100	
	Total Contract Expense	\$ 13,166	\$ 9,350	\$ 4,479	\$ 9,700	
410	Custodial Supplies	3,485	4,000	3,900	4,000	Aramark, cleaning supplies and paper products
435	Office Supplies	311	600	550	600	
452	Utilities	10,840	13,000	13,000	13,000	
	Total Supply Expense	\$ 14,636	\$ 17,600	\$ 17,450	\$ 17,600	
502	Building & Contents Insurance	2,865	3,000	2,885	3,000	
506	Liability Insurance	457	500	461	500	
599	Other Charges	340	3,100	810	3,000	Primary Prevention Events, other Meetings
	Total Other Expense	\$ 3,662	\$ 6,600	\$ 4,156	\$ 6,500	
	TOTAL LOCAL HEALTH CENTER	\$ 31,464	\$ 33,550	\$ 26,085	\$ 33,800	
55120 RABIES AND ANIMAL CONTROL						(2.5% = \$3,069)
103	Assistant(s)	\$ 91,866	\$ 93,291	\$ 89,850	\$ 95,258	3 positions
105	Supervisor/Director	13,240	13,240	13,240	13,571	Appoint (Supplement)
186	Longevity	360	720	720	840	1 employee
187	Overtime Pay	4,734	5,000	5,085	5,000	
189	Other Salaries & Wages	516	750	755	750	Holiday & Admin Pay
	Total Salary Expense	\$ 110,716	\$ 113,001	\$ 109,650	\$ 115,419	
201	Social Security	6,832	7,043	6,785	7,193	
204	Pensions	11,509	13,639	13,180	9,289	TCRS 8%

Franklin County, TN						FY 2021-2022 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
206	Life Insurance	141	140	148	140	
207	Medical Insurance	9,557	23,378	8,630	24,510	4.4% 7 Mos Increase Dec - June
210	Unemployment Compensation	117	220	74	220	3 employees
212	Employer Medicare Liability	1,598	1,647	1,587	1,682	
299	Other Fringe Benefits	400	600	400	600	3 employees
	Total Benefit Expense	\$ 30,154	\$ 46,668	\$ 30,804	\$ 43,635	
307	Communication	965	875	1,035	1,060	
320	Dues & Memberships	190	190	110	190	ACA
333	Licenses	370	500	110	370	
335	Maintenance & Repair -- Building	3,123	2,100	1,210	2,500	
338	Maintenance & Repair -- Vehicles	1,304	1,500	13,492	1,400	
348	Postage	703	400	400	575	
355	Travel	663	1,000	-	700	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services (Lg. dead animal P/U)	94,531	68,700	66,406	66,700	SCTDD \$65,404 & Vet
	Total Contract Expense	\$ 101,849	\$ 75,265	\$ 82,763	\$ 73,495	
401	Animal Food and Supplies	2,440	6,020	4,152	3,300	
412	Diesel Fuel	1,043	2,500	1,431	2,200	
413	Drugs & Medical Supplies	299	1,200	1,006	500	
425	Gasoline	4,483	6,800	4,600	6,000	
429	Instructional Supplies & Materials	-	100	-	-	
435	Office Supplies	515	400	299	550	
442	Propane Gas	597	1,000	1,081	1,000	
450	Tires & Tubes	13	-	-	500	
451	Uniforms	255	1,200	1,150	1,000	
499	Other Supplies/Materials	6,364	5,400	5,290	6,150	
	Total Supply Expense	\$ 16,009	\$ 24,620	\$ 19,009	\$ 21,200	
509	Refunds	-	100	-	50	
524	In Service/Staff Development	495	600	-	500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	1,500	1,188	150	
	Total Other Expense	\$ 495	\$ 2,200	\$ 1,188	\$ 700	
790	Other Equipment	3,135	3,000	2,033	4,000	Other Small Equipment, Radios
	Total Capital Expense	\$ 3,135	\$ 3,000	\$ 2,033	\$ 4,000	
	TOTAL RABIES & ANIMAL CONTROL	\$ 262,358	\$ 264,754	\$ 245,447	\$ 258,449	
55190	OTHER LOCAL HEALTH SERVICES					DGA Grant 100%
130	Social Worker	\$ 31,419	\$ 68,086	\$ 68,086	\$ 68,052	2 Employee - State Classified
131	Medical Personnel	1,483	22,845	22,845	-	1 Employee - State Classified
161	Secretary(s)	28,167	50,083	50,083	50,083	2 Employee - State Classified
169	Part-time Employee	-	7,465	7,465	-	Placeholder funds
186	Longevity	360	420	420	1,020	1 Employee - State Classified
	Total Salary Expense	\$ 61,429	\$ 148,899	\$ 148,899	\$ 119,156	
201	Social Security	3,704	9,294	9,294	7,437	
204	Pensions	4,436	17,098	17,098	9,602	TCRS 8%
206	Life Insurance	90	234	234	234	
207	Medical Insurance	10,014	34,606	34,606	36,035	4.4% 7 Mos Increase Dec - June
210	Unemployment Compensation	85	275	275	275	
212	Employer Medicare Liability	866	2,174	2,174	1,739	
299	Other Fringe Benefits	400	1,000	1,000	800	5 ft positions
	Total Benefit Expense	\$ 19,595	\$ 64,681	\$ 64,681	\$ 56,123	
355	Travel	1,416	24,700	24,700	15,800	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	2,434	8,320	8,320	2,080	Interpreter services
	Total Contract Expense	\$ 3,850	\$ 33,020	\$ 33,020	\$ 17,880	
	TOTAL OTHER LOCAL HEALTH SERVICES GRANT	\$ 84,874	\$ 246,600	\$ 246,600	\$ 193,159	
55390	APPROPRIATION TO STATE					
309	Contracts with Government Agencies	\$ 27,946	\$ 30,646	\$ 29,946	\$ 30,646	Health Dept - State Contract
	TOTAL APPROPRIATION TO STATE	\$ 27,946	\$ 30,646	\$ 29,946	\$ 30,646	
55510	GENERAL WELFARE ASSISTANCE					
399	Other Contracted Services	\$ 17,775	\$ 17,775	\$ 17,775	\$ 17,775	Contract Services for New Life Semi-Independent Living Program
	TOTAL GENERAL WELFARE ASSISTANCE	\$ 17,775	\$ 17,775	\$ 17,775	\$ 17,775	
						(2.5% = \$1,719)
55731	LITTER CONTROL (Litter Grant)					Grant Proceeds approx \$20,000
149	Guard/Laborers	\$ 58,848	\$ 59,444	\$ 56,000	\$ 60,930	2 FT Positions
189	Other Salaries & Wages	2,152	2,500	1,215	2,500	Holiday & Admin Pay - Supplement Educ Personnel
	Total Salary Expense	\$ 61,000	\$ 61,944	\$ 57,215	\$ 63,430	
201	Social Security	3,656	3,865	3,430	3,957	
204	Pensions	5,923	7,486	5,245	5,111	TCRS 8%
206	Life Insurance	93	94	89	94	
207	Medical Insurance	9,790	14,750	14,225	15,464	
210	Unemployment Compensation	56	110	45	110	2 employees
212	Employer Medicare Liability	855	904	802	926	
299	Other Fringe Benefits	400	400	300	400	2 employees
	Total Benefit Expense	\$ 20,773	\$ 27,609	\$ 24,136	\$ 26,062	
302	Advertising	2,300	2,300	1,650	2,000	

Franklin County, TN						FY 2021-2022 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
355	Travel	-	30	-	200	Per diems, Mileage & Lodging, Etc
359	Disposal Fees	83	400	580	600	
	Total Contract Expense	\$ 2,383	\$ 2,730	\$ 2,230	\$ 2,800	
499	Other Supplies and Materials	8,065	8,100	7,380	9,000	Grant related items
	Total Supply Expense	\$ 8,065	\$ 8,100	\$ 7,380	\$ 9,000	
524	In Service/Staff Development	-	250	-	500	
	Total Other Expense	\$ -	\$ 250	\$ -	\$ 500	
	TOTAL LITTER CONTROL	\$ 92,221	\$ 100,633	\$ 90,961	\$ 101,792	
						(2.5% = \$859)
55739	OTHER WASTE COLLECTION					Part Offset by State Contract Pickup on St Routes
149	Guard/Laborer	\$ 30,950	\$ 29,722	\$ 29,084	\$ 30,465	1 FT Position
189	Other Salaries & Wages	220	200	456	200	Holiday/Admin Pay
	Total Salary Expense	\$ 31,170	\$ 29,922	\$ 29,540	\$ 30,665	
201	Social Security	454	1,868	1,802	1,914	
204	Pensions	3,591	3,619	3,566	2,473	TCRS From 14% to 12%
206	Life Insurance	47	47	47	47	
207	Medical Insurance	6,620	7,375	6,609	7,732	No increase in Jan 1
210	Unemployment Compensation	28	55	21	55	1 employee
212	Employer Medicare Liability	444	437	421	448	
299	Other Fringe Benefits	200	200	200	200	1 employee
	Total Benefit Expense	\$ 11,384	\$ 13,600	\$ 12,666	\$ 12,868	
359	Disposal Fees	496	700	200	400	
	Total Contract Expense	\$ 496	\$ 700	\$ 200	\$ 400	
499	Other Supplies & Materials	-	50	-	100	
	Total Supply Expense	\$ -	\$ 50	\$ -	\$ 100	
	TOTAL OTHER WASTE COLLECTION	\$ 43,050	\$ 44,272	\$ 42,406	\$ 44,033	
55900	OTHER PUBLIC HEALTH & WELFARE					
599	Other Charges	21,856	2,426	2,426	-	Proceeds Rebudgeted & Health Grant 2019 \$20,000
	Total Other Expense	\$ 21,856	\$ 2,426	\$ 2,426	\$ -	
	TOTAL OTHER PUBLIC HEALTH & WELFARE	\$ 21,856	\$ 2,426	\$ 2,426	\$ -	
56300	SENIOR CITIZENS ASSISTANCE - Franklin County					
335	Maintenance & Repair -- FCSC	\$ 105	\$ 1,500	\$ 1,500	\$ 1,500	
399	Contracted Services - FCSC	18,550	23,050	23,050	23,050	
	Total Contract Expense	\$ 18,655	\$ 24,550	\$ 24,550	\$ 24,550	
410	Custodial Supplies - FCSC	2,901	3,500	3,500	3,500	
	Total Supply Expense	\$ 2,901	\$ 3,500	\$ 3,500	\$ 3,500	
	TOTAL SENIOR CITIZENS ASSISTANCE - Franklin Co	\$ 21,556	\$ 28,050	\$ 28,050	\$ 28,050	
56300	SENIOR CITIZENS ASSISTANCE - Sewanee Ctr					
399	Contracted Services - SEWAN	\$ 9,000	\$ 9,000	\$ 9,000	9,000	
	Total Contract Expense	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	
410	Custodial Supplies - SEWAN	\$ 421	\$ 450	\$ 450	450	
	Total Supply Expense	\$ 421	\$ 450	\$ 450	\$ 450	
	TOTAL SENIOR CITIZENS ASSISTANCE Sewanee Ctr	\$ 9,421	\$ 9,450	\$ 9,450	\$ 9,450	
56700	PARKS AND FAIR BOARDS					(2.5% = \$587)
105	Supervisor/Director	\$ 5,722	\$ 5,722	\$ 5,722	\$ 5,865	1 Salary Supplement position
189	Other Salaries & Wages	16,200	15,473	16,655	18,349	2 Seasonal positions & 3 Supplement
	Total Salary Expense	\$ 21,922	\$ 21,195	\$ 22,377	\$ 24,214	
201	Social Security	1,350	1,314	1,380	1,501	
204	Pensions	1,021	1,014	1,135	894	
206	Life Insurance	-	10	-	10	
207	Medical Insurance	-	500	-	500	
210	Unemployment Compensation	58	165	47	165	3 employees
212	Employer Medicare Liability	316	307	325	351	
	Total Benefit Expense	\$ 2,745	\$ 3,311	\$ 2,887	\$ 3,422	
307	Communication	240	205	290	300	
334	Maintenance Agreements	359	500	360	500	Life Communications (beach alarm)
335	Maintenance & Repair -- Buildings	4,577	9,000	6,950	10,000	
	Total Contract Expense	\$ 5,176	\$ 9,705	\$ 7,600	\$ 10,800	
499	Other Supplies/Materials	8,281	6,000	5,500	9,000	Sand & Toiletries
	Total Supply Expense	\$ 8,281	\$ 6,000	\$ 5,500	\$ 9,000	
599	Other Charges	86	1,500	1,370	1,500	
	Total Other Expense	\$ 86	\$ 1,500	\$ 1,370	\$ 1,500	
	TOTAL PARKS & FAIR BOARDS	\$ 38,210	\$ 41,711	\$ 39,734	\$ 48,936	
57100	AGRICULTURE EXTENSION					
189	Other Salaries & Wages	\$ 76,280	\$ 76,410	\$ 80,595	\$ 82,610	Salaries and benefits for Ag. Ext. are the required local match for Franklin County.
	Total Salary Expense	\$ 76,280	\$ 76,410	\$ 80,595	\$ 82,610	
201	Social Security	364	372	-	-	The employees are paid by UT and TSU
210	Unemployment Compensation	23	45	-	-	
212	Employer Medicare	85	87	-	-	
299	Other Fringe Benefits	20,798	22,682	23,182	23,250	

Franklin County, TN					FY 2021-2022 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
	Total Benefit Expense	\$ 21,270	\$ 23,186	\$ 23,182	\$ 23,250	
307	Communication	1,082	1,800	645	750	
320	Dues & Memberships	565	520	565	565	
330	Operating Lease Payments	5,658	5,400	5,400	5,675	KMBS Copier Lease
355	Travel	-	3,000	-	3,000	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	444	500	444	500	AT & T ISP & Copier
	Total Contract Expense	\$ 7,749	\$ 11,220	\$ 7,054	\$ 10,490	
499	Other Supplies & Materials	-	250	-	250	
	Total Supply Expense	\$ -	\$ 250	\$ -	\$ 250	
599	Other Charges	-	250	-	250	**4-H Program/Ag Ext Operational Expenses
	Total Other Expense	\$ -	\$ 250	\$ -	\$ 250	
	TOTAL AGRICULTURE EXTENSION	\$ 105,299	\$ 111,316	\$ 110,831	\$ 116,850	
	57500 SOIL CONSERVATION					(2.5% = \$1,709)
118	Secretary to Board	\$ 28,171	\$ 28,240	\$ 28,115	\$ 28,836	1 position
189	Other Salaries & Wages	31,105	31,297	25,417	31,953	1 position & Holiday Pay
	Total Salary Expense	\$ 59,276	\$ 59,537	\$ 53,532	\$ 60,789	
201	Social Security	3,514	3,716	3,515	3,794	
204	Pensions	6,714	7,196	7,140	4,899	TCRS 8%
206	Life Insurance	94	94	94	94	
207	Medical Insurance	7,150	14,750	7,377	15,464	No increase in Jan 1
210	Unemployment Compensation	56	110	47	110	2 employees
212	Employer Medicare Liability	822	869	822	887	
299	Other Fringe Benefits	400	200	400	400	2 employees
	Total Benefit Expense	\$ 18,750	\$ 26,935	\$ 19,395	\$ 25,648	
320	Dues & Memberships	275	275	275	275	TCDEA, RC&D, NACD, FCSCD, SMTRCD (+Inc)
355	Travel	2,154	3,000	-	3,000	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 2,429	\$ 3,275	\$ 275	\$ 3,275	
524	In-Service Staff Development	780	2,000	-	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	300	300	300	Farm City Day, Fair & Educ Materials
	Total Other Expense	\$ 780	\$ 2,300	\$ 300	\$ 2,300	
	TOTAL SOIL CONSERVATION	\$ 81,235	\$ 92,047	\$ 73,502	\$ 92,011	
	58120 INDUSTRIAL DEVELOPMENT					(2.5% for staff would = \$580)
103	Assistant	\$ 19,435	\$ 19,820	\$ 19,820	\$ 19,841	1 FT Split w/Co Mayor
189	Other Salaries & Wages	-	18,600	-	18,600	1 PT no benefits position
	Total Salary Expense	\$ 19,435	\$ 38,420	\$ 19,820	\$ 38,441	
201	Social Security	1,176	2,405	1,183	2,408	
204	Pensions	2,346	2,400	2,345	1,604	
206	Life Insurance	26	26	26	26	
207	Medical Insurance	3,912	4,130	3,921	4,330	
210	Unemployment Compensation	15	85	15	85	
212	Employer Medicare Liability	275	562	277	563	
299	Other Fringe Benefits	112	200	112	200	
	Total Benefit Expense	\$ 7,862	\$ 9,808	\$ 7,879	\$ 9,217	
302	Advertising	-	4,400	2,670	4,400	
307	Communication	490	350	385	350	Phone Only
320	Dues & Memberships	125	2,000	275	2,000	
334	Maintenance Agreements	-	4,000	-	4,000	Web-Hosting, Copier & Postage Meter Maint
335	Maintenance & Repair Services - Bldg	305	5,000	165	5,000	
347	Pest Control	900	900	900	900	
355	Travel	2,003	3,000	652	3,000	Per diems, Mileage & Lodging, Etc
359	Disposal Fees	241	3,000	1,560	3,000	
399	Other Contracted Services	4,338	5,815	2,194	9,815	
	Total Contract Expense	\$ 8,402	\$ 28,465	\$ 8,801	\$ 32,465	
435	Office Supplies	71	500	250	500	
	Total Supply Expense	\$ 71	\$ 500	\$ 250	\$ 500	
508	Premium on Bonds	-	200	200	200	
524	In Service/Staff Development	2,085	2,500	1,375	2,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,668	2,000	1,719	2,000	Park Development
	Total Other Expense	\$ 3,753	\$ 4,700	\$ 3,294	\$ 4,700	
799	Other Capital Outlay	-	449,650	1,060	449,600	Sale of Property Proceeds for Site Development
	Total Capital Expense	\$ -	\$ 449,650	\$ 1,060	\$ 449,600	
	TOTAL INDUSTRIAL DEVELOPMENT	\$ 39,523	\$ 531,543	\$ 41,104	\$ 534,924	*Carry Balances from prior yrs agreement ID Board Dev. Projects
	58120 INDUSTRIAL DEVELOPMENT - Grants					Grants Offset by Partial revenue
799	Other Capital Outlay - TVA	\$ 2,638	\$ -	\$ -	\$ -	
799	Other Capital Outlay - ECSDS	288,990	1,000	1,059	-	
	TOTAL INDUSTRIAL DEVELOPMENT - Grants	\$ 291,628	\$ 1,000	\$ 1,059	\$ -	
	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	

Franklin County, TN						FY 2021-2022 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
58190	OTHER ECONOMIC & COMMUNITY DEV - TN Rehab Ctr					
309	Contracts with Government Agencies	\$ 111,330	\$ 111,330	\$ 111,330	\$ 111,330	TN Rehab Center - State Contract DHS
	TOTAL OTHER ECONOMIC & COMM. DEV. - TN Rehab Ctr	\$ 111,330	\$ 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	213,309	29,793	29,793	-	Decherd/Nissan \$490K
	Total Contract Expense	\$ 213,309	\$ 384,818	\$ 384,818	\$ 355,025	
799	Other Capital Outlay - TCAT	4,593,466	51,740	-	-	TCAT CDBG & EDA Grant
	Total Capital Expense	\$ 4,593,466	\$ 51,740	\$ -	\$ -	
	TOTAL OTHER ECONOMIC & COMM. DEVELOPMENT	\$ 4,806,775	\$ 436,558	\$ 384,818	\$ 355,025	
58220	AIRPORT - Sewanee					TDOT Grants 100% for Sewanee Airport
702	Airport Improvement	\$ 265,090	\$ 70,200	\$ 70,200	\$ -	
	Total Airports	\$ 265,090	\$ 70,200	\$ 70,200	\$ -	
58300	VETERANS SERVICES					(2.5% = \$1,778)
103	Assistant	\$ 33,800	\$ 33,780	\$ 33,788	\$ 34,492	1 Full time hourly position
105	Supervisor/Director	18,131	17,978	17,978	18,428	1 Part time Salary Position
169	Part-time Employee	13,083	12,984	12,984	13,309	1 position 24 hrs
185	Educational Incentive -- Other County Employees	-	850	-	850	1 employee
186	Longevity	-	300	-	360	1 employee
	Total Salary Expense	\$ 65,014	\$ 65,892	\$ 64,750	\$ 67,438	
201	Social Security	2,908	3,002	3,034	3,070	
204	Pensions	4,080	4,254	4,078	2,898	
206	Life Insurance	47	47	47	47	
207	Medical Insurance	5,772	7,375	6,734	7,732	
210	Unemployment Compensation	88	165	88	165	
212	Employer Medicare Liability	944	963	941	985	
299	Other Fringe Benefits	400	400	400	500	3 employees
	Total Benefit Expense	\$ 14,239	\$ 16,205	\$ 15,322	\$ 15,397	
307	Communication	360	470	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	1,705	2,400	2,400	2,400	KMBS Copier Lease
334	Maintenance Agreements	507	-	-	-	moved to line 330
354	Transportation - Other Than Students VTAID	2,554	4,738	4,189	1,500	Veterans Assistance (offset by donations)
355	Travel	339	200	125	1,500	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 6,363	\$ 8,758	\$ 8,052	\$ 6,570	
435	Office Supplies	548	1,550	1,510	1,400	**Increase in claims
	Total Supply Expense	\$ 548	\$ 1,550	\$ 1,510	\$ 1,400	
508	Premiums on Corporate Surety Bonds	-	50	-	50	
524	In Service/Staff Development	-	150	50	300	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges - VTAID & Misc	1,495	9,295	3,050	2,500	Veterans Assistance (offset by donations)
	Total Other Expense	\$ 1,495	\$ 9,495	\$ 3,100	\$ 2,850	
	TOTAL VETERANS SERVICES	\$ 87,659	\$ 101,899	\$ 92,734	\$ 93,655	
58400	OTHER CHARGES					
215	On Behalf payments for OPEB	\$ -	\$ 90,000	\$ 90,000	\$ 90,000	ARC Payment for OPEB Trust (reserve)
299	Other Fringe Benefits	18,469	33,178	33,806	63,325	OPEB (currently 3 employees)
	Total Benefit Expense	\$ 18,469	\$ 123,178	\$ 123,806	\$ 153,325	
340	Medical & Dental Services	2,911	3,500	3,191	3,500	
	Total Contract Expense	\$ 2,911	\$ 3,500	\$ 3,191	\$ 3,500	
502	Building & Content Insurance	72,294	72,607	72,608	75,000	
506	Liability Insurance	103,331	103,862	103,734	140,000	
507	Medical Claims	32,048	34,123	31,184	40,000	
510	Trustee's Commission	274,206	280,000	287,654	292,000	Fees paid to Trustee
511	Vehicle & Equipment Insurance	87,086	87,680	87,680	55,000	
513	Worker's Compensation	231,766	236,563	231,876	235,000	Increase due to claims experience
515	Liability Claim(s)	-	100	-	100	
516	Other Self-Insured Claims	10,000	1,000	1,000	1,000	
599	Other Charges	12,230	10,000	5,935	10,000	
	Total Other Expense	\$ 822,961	\$ 825,935	\$ 821,671	\$ 848,100	
	TOTAL OTHER CHARGES	\$ 844,341	\$ 952,613	\$ 948,668	\$ 1,004,925	
58802	COVID-19 GRANT # 2 -					
399	Other Contracted Services	-	-	\$ 6,415	-	Offset by Revenue 47302
	Total Contract Expense	\$ -	\$ -	\$ 6,415	\$ -	
499	Other Supplies & Materials	2,767	1,800	9,205	-	
	Total Supply Expense	\$ 2,767	\$ 1,800	\$ 9,205	\$ -	
708	Communication Equipment	5,974	130,574	133,838	-	
709	Data Processing Equipment	-	58,475	42,318	-	
711	Furniture & Fixtures	24,759	10,000	6,180	-	

Franklin County, TN						FY 2021-2022 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
790	Other Equipment	-	375,861	382,824	-	
799	Other Capital Outlay	-	18,140	16,326	-	
	Total Capital Outlay Expense	\$ 30,733	\$ 593,050	\$ 581,486	\$ -	
	Total COVID-19 GRANT # 2 -	\$ 33,500	\$ 594,850	\$ 597,106	\$ -	
58803	COVID-19 GRANT # 3 - Elections					
189	Other Salaries & Wages	\$ -	\$ -	\$ 6,531	\$ -	Offset by Revenue 47303
193	Election Workers	-	-	8,037	-	
	Total Salary Expense	\$ -	\$ -	\$ 14,568	\$ -	
348	Postal Charges	-	200	2,507	-	
399	Other Contracted Services	-	5,000	1,200	-	
	Total Contract Expense	\$ -	\$ 5,200	\$ 3,707	\$ -	
499	Other Supplies & Materials	\$ -	\$ 6,000	\$ 4,509	\$ -	
	Total Supplies Expense	\$ -	\$ 6,000	\$ 4,509	\$ -	
599	Other Charges	-	3,000	-	-	
	Total Other Expense	\$ -	\$ 3,000	\$ -	\$ -	
790	Other Equipment	-	23,300	-	-	
	Total Capital Expense	\$ -	\$ 23,300	\$ -	\$ -	
	TOTAL COVID-19 GRANT # 3 - Elections	\$ -	\$ 37,500	\$ 22,784	\$ -	
58804	COVID-19 GRANT # 4 - Jail					
499	Other Supplies & Materials	-	13,792	13,714	-	Offset by Revenue 47304
	Total Supply Expense	\$ -	\$ 13,792	\$ 13,714	\$ -	
524	In-Service Staff Development	-	-	-	-	
599	Other Charges	-	-	-	-	
	Total Other Expense	\$ -	\$ -	\$ -	\$ -	
790	Other Equipment	-	-	-	-	
799	Other Capital Outlay	-	6,208	6,208	-	
	Total Capital Expense	\$ -	\$ 6,208	\$ 6,208	\$ -	
	TOTAL COVID-19 GRANT # 4 - Jail	\$ -	\$ 20,000	\$ 19,922	\$ -	
58805	COVID-19 GRANT # 5 - Airport					
599	Other Charges	\$ -	\$ 20,000	\$ 20,000	\$ -	Offset by Revenue 47305
	Total Other Charges Expense	\$ -	\$ 20,000	\$ 20,000	\$ -	
	TOTAL COVID-19 GRANT # 5 - Airport	\$ -	\$ 20,000	\$ 20,000	\$ -	
58806	COVID-19 GRANT # 6 -					
599	Other Charges	\$ 13,821	\$ -	\$ -	\$ -	Offset by Revenue 47306
	TOTAL COVID-19 GRANT # 6 -	\$ 13,821	\$ -	\$ -	\$ -	
90000	CAPITAL PROJECTS					
91190	Other General Government Projects					
718	Motor Vehicles	\$ 73,375	\$ 70,000	\$ 51,112	\$ 70,000	12 Admin Vehicles (Replace 2 every year 6 yr cycle & keep reserve balance)
790	Other Equipment	27,878	40,000	40,000	40,000	Technology Reserve (begin to keep a reserve balance)
799	Other Capital Outlay	52,809	375,000	330,000	145,954	Unexpected County Capital Expenses (20/21 Annex Paving) (2021/22 Plat Printer; Rolling Shelves & Polaris w/Medic Bed)
91200	Highway & Street Capital Projects					
721	Quarry Equipment	\$ -	\$ 280,000	\$ 252,597	\$ 27,403	Quarry Crusher Project
799	Other Capital Outlay - Highway Districts	132,263	140,000	136,871	140,000	County Comm Roads (New \$140K)
799	Other Capital Outlay	-	-	-	13,000	UTSI Flap Grant and TDOT Local Roads Safety Initiative
	TOTAL CAPITAL PROJECTS	\$ 286,325	\$ 905,000	\$ 810,580	\$ 436,357	
	Total Estimated Expenditures & Other Uses	\$ 23,325,308	\$ 22,280,838	\$ 20,869,960	\$ 20,788,901	
	Proceeds from Sale of Capital Assets					
	Excess of Estimated Revenue & Other Sources	\$ 1,975,989	\$ 981,543	\$ 2,907,092	\$ (404,427)	
	Over (Under) Estimated Expend. & Other Uses					
	Estimated Beginning Fund Balance - July 1	\$ 6,087,903	\$ 7,799,353	\$ 7,799,353	\$ 10,706,445	
	Adjustment for PY Encumbrances/Reserve Relinquished	\$ (264,540)				
	Estimated Ending Fund Balance -- June 30	7,799,353	8,780,896	10,706,445	10,302,018	
	Less Reserves 2016-17 (5,322,681)					
	Restricted for Administration of Justice 34520					
	Committed for Other Purposes 34690		(4,000,000)	(4,000,000)	(4,000,000)	Sale of Hospital Proceeds
	Assigned for General Government 34710-DIRECT		(479,370)	(433,416)	(433,416)	Governor's Direct Appropriation
	Assigned for General Government 34710		-	(28,450)	(28,450)	Vehicles & Technology
	Assigned for Other Operations 34745		(642,469)	(732,469)	(732,469)	OPEB ARC Reserve (+ \$90K 2019/20)
	Estimated UNASSIGNED Ending Fund Balance As of June 30	\$ 7,799,353	\$ 3,659,057	\$ 5,512,110	\$ 5,107,683	Fund Balance Requirement 2.5% = \$512,242 Unassigned Fund Balance Benchmark 5% = \$1,024,485 (\$2.2 M is Ideal)

Franklin County, TN						FY 2021-2022 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
	Total Salary Expense	\$ 9,172,621	\$ 9,781,937	\$ 9,515,517	\$ 10,208,505	49.11%
	Total Benefit Expense	2,973,554	3,457,879	3,237,265	3,387,239	16.29%
	Total Contract Expense	2,324,621	3,361,893	3,339,807	2,862,868	13.77%
	Total Supply Expense	1,252,704	1,402,120	1,329,772	1,378,591	6.63%
	Total Other Expense	1,691,190	1,842,428	1,693,881	1,709,754	8.22%
	Total Debt Expense	-	-	-	-	0.00%
	Total Capital Expense	5,910,618	2,434,581	1,753,718	1,241,944	5.97%
	Total County General Appropriations	\$ 23,325,308	\$ 22,280,838	\$ 20,869,960	\$ 20,788,901	100.00%

Franklin County, TN						FY 2021-2022 Budget
Courthouse & Jail Maintenance Fund # 112						
Fund #112	Account Description	2019-2020	2020-2021	2020-2021	2021-2022	FURTHER EXPLANATION
Account No.		Actual	Amended	Estimated	Proposed	
Estimated Revenues						
40000	LOCAL TAXES					
40200	County Local Option Taxes					
40260	Litigation Tax - Special Purpose					
40266	Litigation Tax -- Jail, Workhouse, Courthouse	\$ 165,250	\$ 140,075	\$ 138,255	\$ 160,000	
	TOTAL LOCAL TAXES	\$ 165,250	\$ 140,075	\$ 138,255	\$ 160,000	
	Total Estimated Revenues	\$ 165,250	\$ 140,075	\$ 138,255	\$ 160,000	
Estimated Expenditures						
58000	OTHER GENERAL GOVERNMENT					
58400	Other Charges					
510	Trustee's Commission	\$ 1,659	\$ 2,040	\$ 1,383	\$ 1,650	
	TOTAL OTHER CHARGES	\$ 1,659	\$ 2,040	\$ 1,383	\$ 1,650	
	Total Estimated Expenditures	\$ 1,659	\$ 2,040	\$ 1,383	\$ 1,650	
99000	OTHER USES					
99100	Transfers Out					
590	Transfers to Other Funds	\$ 170,000	\$ 150,000	\$ 150,000	\$ 160,000	Transfer To Gen Debt Serv Fund
	TOTAL OTHER USES	\$ 170,000	\$ 150,000	\$ 150,000	\$ 160,000	
	Total Estimated Expenditures & Other Uses	\$ 171,659	\$ 152,040	\$ 151,383	\$ 161,650	
	Excess of Estimated Revenue Over (Under)	\$ (6,409)	\$ (11,965)	\$ (13,128)	\$ (1,650)	
	Estimated Expenditures					
	Estimated Beginning Fund Balance July 1	\$ 40,241	\$ 33,832	\$ 33,832	\$ 20,704	
	Adjustments					
	Estimated Ending Fund Balance June 30	\$ 33,832	\$ 21,867	\$ 20,704	\$ 19,054	Revenue Mandated Fund Balance Policy 5%=\$8,160

Franklin County, TN Public Library Fund # 115					FY 2021-2022 Budget	
Fund #115						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
Estimated Revenues						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Tax	\$ 378,522	\$ 395,030	\$ 395,175	\$ 389,213	Represents \$0.0381
40120	Trustee's Collections - Prior Year	8,328	9,300	9,390	9,400	
40125	Trustee's Collections - Bankruptcy	21	40	25	25	
40130	Circuit/Clerk & Master Collections - Prior Year	6,607	9,050	9,080	8,500	
40140	Interest and Penalty	1,690	1,200	1,945	1,900	
40161	Payments in Lieu of Taxes - TVA	134	110	135	135	
40162	Payments in Lieu of Taxes - Local Utilities	1,224	1,100	1,170	1,170	
40163	Payments in Lieu of Taxes - Other	1,225	1,225	1,210	1,210	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	\$ 2,851	\$ 3,462	\$ 3,465	\$ 3,462	
	TOTAL LOCAL TAXES	\$ 400,602	\$ 420,517	\$ 421,595	\$ 415,015	
41000	LICENSES AND PERMITS					
41100	Licenses					
41140	Cable TV Franchise	\$ 1,989	\$ 1,935	\$ 2,055	\$ 2,040	
	TOTAL LICENSES AND PERMITS	\$ 1,989	\$ 1,935	\$ 2,055	\$ 2,040	
43000	CHARGES FOR CURRENT SERVICES					
43100	General Service Charges					
43190	Other General Service Charges	\$ 10,848	\$ 6,900	\$ 6,810	\$ 10,000	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 10,848	\$ 6,900	\$ 6,810	\$ 10,000	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44110	Interest Earned	\$ 436	\$ 500	\$ 490	\$ 500	
44146	E-Rate Funding	446	-	-	-	
44570	Contributions & Donations - Nissan	-	-	-	-	
44990	Other Local Revenues	947	1,500	920	1,000	
	TOTAL OTHER LOCAL REVENUES	\$ 1,829	\$ 2,000	\$ 1,410	\$ 1,500	
47000	FEDERAL GOVERNMENT					
47500	FEDERAL THROUGH STATE					
47590	OTHER FEDERAL THROUGH STATE	\$ 1,585	\$ 1,600	\$ 1,600	\$ 1,600	Tech Grant
	TOTAL FEDERAL GOVERNMENT	\$ 1,585	\$ 1,600	\$ 1,600	\$ 1,600	
48000	OTHER GOVERNMENTS & CITIZENS GROUPS					
48130	Contributions	\$ 28,500	\$ 28,750	\$ 28,750	\$ 28,750	Winchester, Decherd, Estill Springs & Other Misc
48610	Donations	2,294	2,650	2,485	1,000	Nissan, etc.
	TOTAL GENERAL GOVERNMENT GRANTS	\$ 30,794	\$ 31,400	\$ 31,235	\$ 29,750	
	Total Estimated Revenues & Other Sources	\$ 447,647	\$ 464,352	\$ 464,705	\$ 459,905	
Estimated Expenditures						
56500	LIBRARIES					
103	Assistant(s)	\$ 99,124	\$ 103,518	\$ 100,025	\$ 105,701	3 FT positions
105	Supervisor/Director	49,729	49,729	49,730	50,973	Appointed - Salary
137	Educ Media Personnel	38,125	37,639	37,455	38,433	1 FT position
169	Part-time Employee(s)	33,658	33,000	31,370	33,000	7 PT positions
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
186	Longevity	1,200	1,920	1,920	1,860	2 employees
189	Other Salaries & Wages	924	2,856	1,545	2,856	Admin & Worked Holiday Hrs
	Total Salary Expense	\$ 223,710	\$ 229,613	\$ 222,995	\$ 233,773	
201	Social Security	13,564	14,323	13,610	14,581	
204	Pensions	22,926	23,769	23,080	16,181	
206	Life Insurance	218	234	234	234	
207	Medical Insurance	32,993	36,874	34,040	38,660	
210	Unemployment Compensation	249	500	180	500	
212	Employer Medicare Liability	3,172	3,350	3,185	3,410	
299	Other Fringe Benefits	1,400	1,400	1,400	1,400	12 employees
	Total Benefit Expense	\$ 74,522	\$ 80,450	\$ 75,729	\$ 74,966	
307	Communications	1,737	2,000	1,740	2,000	eRate decrease in voice- last yr - 20%
320	Dues & Memberships	75	75	75	75	
330	Operating Lease Payments	4,613	5,100	5,100	5,580	KMBS Copier

Franklin County, TN Public Library Fund # 115					FY 2021-2022 Budget	
Fund #115						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
335	Maintenance & Repair - Building	20,398	20,000	19,645	21,500	Painting, cleaning & Lawn Maintenance
337	Maintenance & Repair - Office Equipment	107	-	-	-	Moved to line 330
355	Travel	1,554	1,677	475	1,200	
399	Other Contracted Services	5,443	5,489	4,715	3,600	Comcast, Verso, St Consortium increase \$55, Movie License, Ancestry (Cambridge Sci. Abstr)
	Total Contract Expense	\$ 33,927	\$ 34,341	\$ 31,750	\$ 33,955	
410	Custodial Supplies	1,114	1,523	1,335	1,500	
432	Library Books/Media	24,001	24,285	23,325	30,000	Adult & Juv Books, Audio Visuals
435	Office Supplies	1,141	1,500	1,320	1,500	
437	Periodicals	4,233	4,000	3,350	4,000	Magazines & Online Universal Classes
499	Other Supplies & Materials	4,496	6,042	7,000	6,500	Archival and processing Mat's & Library Cards
	Total Supply Expense	\$ 34,985	\$ 37,350	\$ 36,330	\$ 43,500	
524	In-Service Staff Development	518	300	100	300	
599	Other Charges	837	5,949	5,950	3,000	Nissan Funds Summer Reading Program
	Total Other Expense	\$ 1,355	\$ 6,249	\$ 6,050	\$ 3,300	
709	Data Processing Equipment - TECH	3,341	3,500	3,150	3,500	
719	Office Equipment	1,129	700	480	500	
799	Other Capital Outlay	180	3,011	3,250	3,500	Moved in \$2,172 from Bldg Impr
	Total Capital Expense	\$ 4,650	\$ 7,211	\$ 6,880	\$ 7,500	
	TOTAL LIBRARIES	\$ 373,149	\$ 395,214	\$ 379,734	\$ 396,993	
58400	OTHER CHARGES					
340	Medical & Dental Services	\$ -	\$ 100	\$ -	\$ 100	
347	Pest Control	600	600	600	600	Bid Item
359	Disposal Fees	1,695	2,100	1,785	1,900	Dumpster Fee
	Total Contract Expense	\$ 2,295	\$ 2,800	\$ 2,385	\$ 2,600	
452	Utilities	20,020	23,500	19,435	22,000	
	Total Supply Expense	\$ 20,020	\$ 23,500	\$ 19,435	\$ 22,000	
502	Building & Content Insurance	2,909	2,929	2,930	3,000	
506	Liability Insurance	996	1,003	1,005	1,050	
507	Medical Claims	-	100	-	100	
510	Trustee's Commission	8,011	16,000	8,400	9,000	
513	Workers Compensation	5,580	5,580	5,580	6,200	
516	Other Self-Insured Claims	-	1,474	-	1,500	
	Total Other Expense	\$ 17,496	\$ 27,086	\$ 17,915	\$ 20,850	
	TOTAL OTHER EXPENDITURES	\$ 39,811	\$ 53,386	\$ 39,735	\$ 45,450	
58801	Covid-19 Grant # 1					
410	Custodial Supplies	\$ -	\$ 179	\$ 179	\$ -	
	Total Covid-19 Grant # 1	\$ -	\$ 179	\$ 179	\$ -	
91150	Social, Cultural & Recreational Projects					
707	Building Improvements	\$ 2,000	\$ -	\$ -	\$ -	Moved \$2,172 to 56500
	Total Social, Cultural & Recreational Projects	\$ 2,000	\$ -	\$ -	\$ -	
99100	Transfers Out	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	Financial Software Library Portion
	TOTAL OPERATING TRANSFER	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
	Total Estimated Expenditures	\$ 417,960	\$ 451,779	\$ 422,648	\$ 445,443	
	Excess of Estimated Revenues Over (Under)					
	Estimated Expenditures	\$ 29,687	\$ 12,573	\$ 42,057	\$ 14,461	
	Estimated Beginning Fund Balance July 1	171,058	211,142	211,142	253,199	
	Encumbered for Social, Cultural & Recreational Services 115-56500	10,397				
	Estimated Ending Fund Balance June 30	\$ 211,142	\$ 223,715	\$ 253,199	\$ 267,661	Fund Balance Policy 5% = \$22,588

Franklin County, TN Public Library Fund # 115					FY 2021-2022 Budget	
Fund #115						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
	Total Salary Expense	\$ 223,710	\$ 229,613	\$ 222,995	\$ 233,773	52.48%
	Total Benefit Expense	74,522	80,450	75,729	74,966	16.83%
	Total Contract Expense	36,222	37,141	34,135	36,555	8.21%
	Total Supply Expense	55,005	61,029	55,944	65,500	14.70%
	Total Other Expense	21,851	36,335	26,965	27,150	6.10%
	Total Capital Expense	6,650	7,211	6,880	7,500	1.68%
	Total Library Appropriations	\$ 417,960	\$ 451,779	\$ 422,648	\$ 445,443	100.00%

Franklin County, TN Solid Waste Fund # 116						FY 2021-2022 Budget
Fund #116						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
Estimated Revenues						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Taxes	\$ 1,684,298	\$ 1,744,314	\$ 1,744,395	\$ 1,717,917	Represents \$0.2433
40120	Trustee's Collection - Prior Year	41,666	38,500	38,410	40,000	
40125	Trustee's Collection - Bankruptcy	85	250	90	100	
40130	Clerk & Master Collection Prior Year	30,758	41,300	41,345	41,500	
40140	Interest and Penalty	7,339	7,200	7,440	4,500	
40161	Payment in Lieu of Taxes - TVA	869	1,100	865	900	
40163	Payment in Lieu of Taxes -- Other	2,926	3,000	2,925	2,900	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	18,251	22,165	22,165	22,165	
	TOTAL LOCAL TAXES	\$ 1,786,192	\$ 1,857,829	\$ 1,857,635	\$ 1,829,982	
41100	LICENSES					
41140	Cable TV Franchise	\$ 13,369	\$ 15,660	\$ 13,180	\$ 14,000	
	TOTAL LICENSES	\$ 13,369	\$ 15,660	\$ 13,180	\$ 14,000	
43000	CHARGES FOR CURRENT SERVICES					
43100	General Service Charges					
43106	Commercial & Industrial Waste Collection Charges	\$ 69,000	\$ 53,000	\$ 53,000	\$ 55,000	Nissan Agreement
43109	Transfer Waste Stations Collection Charges	12,000	12,000	12,000	14,000	Winchester (new Rate eff July 1)
43110	Tipping Fees	51,911	66,500	66,550	54,000	
43114	Solid Waste Disposal Fees	9,235	11,000	10,050	11,000	
43190	Other General Service Charges	-	-	-	-	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 142,146	\$ 142,500	\$ 141,600	\$ 134,000	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44110	Investment Income	\$ -	\$ -	\$ -	\$ -	
44145	Sale of Recycled Material	104,311	156,465	156,465	140,000	
44170	Miscellaneous Refunds	204	500	320	500	
44500	Nonrecurring Items					
44530	Sale of Equipment	-	500	-	50,000	(sale of 2010 roll-off and old cardboard tk)
44990	Other Local Revenues	-	1,000	150	1,000	
	TOTAL OTHER LOCAL REVENUES	\$ 104,515	\$ 158,465	\$ 156,935	\$ 191,500	
46100	GENERAL GOVERNMENT GRANTS					
46170	Solid Waste Grants	\$ -	\$ 26,575	\$ 23,425	\$ 23,000	Tire Waste Grant
	TOTAL GENERAL GOVERNMENT GRANTS	\$ -	\$ 26,575	\$ 23,425	\$ 23,000	
46800	OTHER STATE REVENUES					
46980	Other State Grants	\$ 68,497	\$ -	\$ -	\$ -	
46990	Other State Revenues	24,289	-	-	-	
	TOTAL OTHER STATE REVENUES	\$ 92,786	\$ -	\$ -	\$ -	
48000	OTHER GOVERNMENTS & CITIZENS GROUPS					
48610	Donations	\$ -	\$ -	\$ -	\$ -	
	TOTAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	
	Total Estimated Revenues & Other Sources	\$ 2,139,008	\$ 2,201,029	\$ 2,192,775	\$ 2,192,482	
Estimated Expenditures						
55720	SANITATION EDUCATION/INFORMATION					
302	Advertising	\$ 1,841	\$ 2,200	\$ 2,200	\$ 2,200	
	Total Contract Expense	\$ 1,841	\$ 2,200	\$ 2,200	\$ 2,200	
429	Instructional Supplies & Materials	-	-	-	-	
499	Other Supplies & Materials	886	1,000	955	1,000	
	Total Supply Expense	886	1,000	955	1,000	
	TOTAL SANITATION EDUCATION & INFORMATION	\$ 2,727	\$ 3,200	\$ 3,155	\$ 3,200	
55732	CONVENIENCE CENTERS					Requesting COLA 2.5%
149	Laborers	\$ 212,059	\$ 206,000	\$ 223,715	\$ 225,000	18 Reg/12 Subs
187	Overtime Pay	65	600	340	600	
	Total Salary Expense	\$ 212,124	\$ 206,600	\$ 224,055	\$ 225,600	
201	Social Security	12,113	12,955	12,955	14,138	
210	Unemployment Compensation	640	1,000	440	1,000	
212	Employer Medicare Liability	3,112	3,030	3,285	3,306	
299	Other Fringe Benefits	2,500	2,505	2,425	2,425	
	Total Benefit Expense	\$ 18,365	\$ 19,490	\$ 19,105	\$ 20,869	

Franklin County, TN						FY 2021-2022 Budget
Solid Waste Fund # 116						
Fund #116						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
307	Communication	5,704	5,600	4,850	5,900	Telecom Audit caused a savings
330	Operating Lease Payments	1,121	1,500	1,260	1,500	CSX & Keith Springs Lease
335	Maintenance & Repair -- Buildings	4,500	10,500	2,750	6,000	Roofs on CC Buildings
336	Maintenance & Repair -- Equipment	1,300	3,700	12,795	8,900	
399	Other Contracted Services	4,642	5,750	4,715	5,800	H & R Portables
	Total Contract Expense	\$ 17,267	\$ 27,050	\$ 26,370	\$ 28,100	
452	Utilities	14,357	16,500	14,060	16,500	
499	Other Supplies & Materials	3,849	4,600	4,600	4,600	
	Total Supply Expense	\$ 18,206	\$ 21,100	\$ 18,660	\$ 21,100	
599	Other Charges	-	800	300	800	
	Total Other Expense	\$ -	\$ 800	\$ 300	\$ 800	
706	Building Construction	2,485	6,000	1,505	6,000	Install 4 roofs at 4 centers over compactors
733	Solid Waste Equipment	140,553	56,290	24,895	35,000	Replace Packer (LRP 1 per yr) Sewanee
799	Other Capital Outlay	43,578	40,000	-	35,000	Paving a co own cntr (LRP 1 per yr) Rolling funds from prior year on a grant
	Total Capital Expense	\$ 186,616	\$ 102,290	\$ 26,400	\$ 76,000	
	TOTAL CONVENIENCE CENTERS	\$ 452,578	\$ 377,330	\$ 314,890	\$ 372,469	
55733	TRANSFER STATIONS					Requesting COLA 2.9% as Plan)
105	Supervisor/Director	\$ 67,017	\$ 67,017	\$ 67,017	\$ 68,961	1 Appointed - Salary
106	Deputy(ies)	36,037	36,594	36,317	37,514	1 position
141	Foreman	48,351	49,055	62,345	50,277	1 position
145	Equipment Operators - Light	74,414	73,780	83,495	84,197	2 positions
147	Truck Driver(s)	229,727	240,463	207,260	244,439	7 positions
149	Laborer(s)	38,270	33,943	34,730	53,199	2 positions
169	Part-time Personnel	20,225	16,853	23,406	15,287	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
185	Educational Incentive -- Other County Employees	950	1,800	1,800	1,900	2 employees
186	Longevity	2,340	2,340	2,640	2,580	4 employees
187	Overtime	2,594	3,000	2,242	3,000	
189	Other Salaries & Wages (Worked Holidays)	2,147	1,200	1,960	1,200	
	Total Salary Expense	\$ 523,022	\$ 526,995	\$ 524,162	\$ 563,504	
201	Social Security	31,656	32,847	31,395	35,123	
204	Pensions	55,651	63,592	52,070	45,338	
206	Life Insurance	593	609	580	656	
207	Medical Insurance	65,762	70,000	69,100	100,516	
210	Unemployment Compensation	411	770	430	825	
212	Employer Medicare Liability	7,404	7,682	7,520	8,214	
299	Other Fringe Benefits	2,700	2,800	2,700	3,000	14 employees (+ 1 Proposed)
	Total Benefit Expense	\$ 164,177	\$ 178,300	\$ 163,795	\$ 193,672	
307	Communication	1,821	1,750	2,230	2,250	Telecom Audit changed cost
309	Contracts with Government Agencies	547,266	505,000	466,000	558,000	ISWA & TDEC (5%) increase in C/T
312	Contracts with Private Agencies	59,522	93,100	86,305	90,685	Tire Disposal - Mulching, Golder
320	Dues & Memberships	743	960	570	675	SWA
330	Operating Lease Payments	2,006	2,400	2,557	2,560	KMBS Copier Lease
334	Maintenance Agreements	250	250	1,211	1,500	Fire Extinguishers
335	Maintenance & Repair - Buildings	778	6,500	9,892	8,500	
336	Maintenance & Repair - Equipment	10,527	11,000	27,495	20,000	
338	Maintenance & Repair - Vehicles	7,880	9,000	9,990	10,000	
347	Pest Control	880	975	900	1,050	
348	Postage	110	100	160	160	
355	Travel	2,244	5,000	1,240	4,000	SWA Conference & Other
361	Permits	-	150	75	150	State Permits
	Total Contract Expense	\$ 634,027	\$ 636,185	\$ 608,625	\$ 699,530	
412	Diesel Fuel	35,401	44,000	35,000	40,000	
418	Equipment & Machinery Parts	12,032	12,900	15,942	16,000	
424	Garage Supplies	2,853	3,000	2,842	3,000	
425	Gasoline	3,699	4,300	3,300	4,000	
433	Lubricants	3,357	3,400	3,419	3,500	
435	Office Supplies	1,542	2,000	1,899	2,000	
450	Tires & Tubes	12,048	12,100	12,482	13,000	
451	Uniforms	3,138	4,500	3,551	3,800	
452	Utilities	14,278	13,000	13,499	14,000	
453	Vehicle Parts	8,837	8,500	9,045	10,000	

Franklin County, TN Solid Waste Fund # 116					FY 2021-2022 Budget	
Fund #116						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
499	Other Supplies & Materials	18,355	22,000	19,039	20,000	
	Total Supply Expense	\$ 115,540	\$ 129,700	\$ 120,018	\$ 129,300	
524	In-Service Staff Development	2,261	3,500	2,095	3,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	50	400	3,878	1,000	
	Total Other Expense	\$ 2,311	\$ 3,900	\$ 5,973	\$ 4,500	
733	Solid Waste Equipment	220,591	188,000	-	285,000	New Card Board Truck
	Total Capital Expense	\$ 220,591	\$ 188,000	\$ -	\$ 285,000	
	TOTAL TRANSFER STATIONS	\$ 1,659,668	\$ 1,663,080	\$ 1,422,573	\$ 1,875,506	
55770	POST CLOSURE CARE COST					
312	Contracts with Private Agencies	\$ 6,952	\$ 13,500	\$ 9,885	\$ 10,000	Landfill --well testing & methane maint.
	TOTAL POST CLOSURE CARE COST	\$ 6,952	\$ 13,500	\$ 9,885	\$ 10,000	
58400	OTHER EXPENDITURES					
340	Medical & Dental Services	\$ 935	\$ 500	\$ 4,630	\$ 1,000	
	Total Contract Expense	\$ 935	\$ 500	\$ 4,630	\$ 1,000	
502	Building & Content Insurance	12,887	12,888	12,975	13,500	
506	Liability Insurance	15,035	15,036	15,138	15,750	
507	Medical Claims	415	5,000	2,151	5,000	
510	Trustee's Commission	36,582	40,000	37,900	40,000	
511	Vehicle & Equipment Insurance	15,405	16,000	15,138	16,000	
513	Workers Compensation	16,716	16,716	16,716	17,800	
516	Other Self-Insured Claims	-	2,000	-	2,000	
599	Other Charges	212	400	350	500	
	Total Other Expense	\$ 97,252	\$ 108,040	\$ 100,368	\$ 110,550	
	TOTAL OTHER EXPENDITURES	\$ 98,187	\$ 108,540	\$ 104,998	\$ 111,550	
99100	OPERATING TRANSFERS					
590	Transfers to Other Funds	\$ 48,803	\$ 48,803	\$ 48,803	\$ 3,803	\$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	\$ 3,803	
	Total Estimated Expenditures	\$ 2,268,915	\$ 2,214,453	\$ 1,904,304	\$ 2,376,528	
	Excess of Estimated Revenues Over (Under)					
	Estimated Expenditures	\$ (129,907)	\$ (13,424)	\$ 288,471	\$ (184,046)	
	Estimated Beginning Fund Balance July 1	963,304	955,736	955,736	1,244,207	
	Encumbered for Public Health & Welfare 116-55000	122,339				
	Adjustments					
	Estimated Ending Fund Balance June 30	\$ 955,736	\$ 942,313	\$ 1,244,207	\$ 1,060,161	Fund Balance Policy 5% = \$108,436

Franklin County, TN						FY 2021-2022 Budget
Local Purpose Tax (Rural Fire) Fund # 120						
Fund #120						
Account	Account Description	2019-2020	2020-2021	2020-2021	2021-2022	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
Estimated Revenues						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Taxes	\$ 392,666	\$ 408,011	\$ 405,505	\$ 404,061	Represents \$0.0741
40120	Trustee's Collection - Prior Year	8,631	9,300	7,565	8,718	
40125	Trustee's Collection - Bankruptcy	1	50	1	16	
40130	Clerk & Master Collection Prior Year	7,036	10,330	9,835	8,133	
40140	Interest & Penalty	1,565	1,600	1,645	1,567	
40161	Payment in Lieu of Taxes - TVA	264	300	265	271	
40163	Payment in Lieu of Taxes - Other	890	900	860	890	
40200	County Local Option Taxes					
40220	Hotel/Motel Tax	297,364	315,000	272,000	321,926	
	TOTAL LOCAL TAXES	\$ 708,417	\$ 745,491	\$ 697,676	\$ 745,581	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	\$ 5,551	\$ 6,742	\$ 6,745	\$ 5,567	
	TOTAL STATUTORY LOCAL TAXES	\$ 5,551	\$ 6,742	\$ 6,745	\$ 5,567	
41100	LICENSES & PERMITS					
41140	Cable TV Franchise	\$ 4,067	\$ 8,925	\$ 4,100	\$ 4,119	
41520	Building Permits	20,000	20,000	20,000	20,000	
	TOTAL LICENSES & PERMITS	\$ 24,067	\$ 28,925	\$ 24,100	\$ 24,119	
44000	OTHER LOCAL REVENUE					
44100	RECURRING ITEMS					
44530	Sale of Equipment	-	7,500	-	-	
44570	Contributions & Gifts	-	100	-	-	
	TOTAL OTHER LOCAL REVENUE	\$ -	\$ 7,600	\$ -	\$ -	
	TOTAL ESTIMATED REVENUES	\$ 738,035	\$ 788,758	\$ 728,521	\$ 775,266	
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	652,750	615,000	615,000	675,000	\$39,000 to each of 15 Depts.
399	Other Contracted Services - Incentive	-	-	-	382,500	\$25,500 to each of 15 Depts.
	Total Contract Expense	\$ 654,750	\$ 617,000	\$ 617,000	\$ 1,059,500	
499	Other Supplies & Materials	787	350	-	2,000	Training Association Alloc
	Total Supply Expense	\$ 787	\$ 350	\$ -	\$ 2,000	
510	Trustee's Commission	11,462	11,600	11,435	11,600	
524	In-Service Staff Development	-	150	-	1,000	Training Association Alloc
599	Other Charges	502	350	-	1,000	
	Total Other Expense	\$ 11,964	\$ 12,100	\$ 11,435	\$ 13,600	
799	Other Capital Outlay	1,125	7,150	6,900	5,000	Training Association Alloc
	Total Capital Expense	\$ 1,125	\$ 7,150	\$ 6,900	\$ 5,000	
	TOTAL FIRE PREVENTION & CONTROL	\$ 668,626	\$ 636,600	\$ 635,335	\$ 1,080,100	

Franklin County, TN					FY 2021-2022 Budget	
Local Purpose Tax (Rural Fire) Fund # 120						
Fund #120						
Account	Account Description	2019-2020	2020-2021	2020-2021	2021-2022	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
	TOTAL ESTIMATED EXPENDITURES	\$ 668,626	\$ 636,600	\$ 635,335	\$ 1,080,100	
	Excess of Estimated Revenue & Other Sources Over (Under) Estimated Expenditures	\$ 69,409	\$ 152,158	\$ 93,186	\$ (304,834)	
	Estimated Beginning Fund Balance July 1	\$ 613,862	\$ 723,271	\$ 723,271	\$ 816,457	
	Encumbered for Public Safety 120-54000	\$ 40,000				
	Estimated Ending Fund Balance June 30	\$ 723,271	\$ 875,429	\$ 816,457	\$ 511,623	
	Reserve Committed for Public Safety 120-34725	\$ (383,948)	\$ (383,948)			
	Estimated UNASSIGNED Ending Fund Balance June 30	\$ 339,323	\$ 491,481	\$ 816,457	\$ 511,623	Fund Balance Policy 5%=\$54,025
	Total Contract Expense	\$ 654,750	\$ 617,000	\$ 617,000	\$ 1,059,500	98.09%
	Total Supply Expense	787	350	-	2,000	0.19%
	Total Other Expense	11,964	12,100	11,435	13,600	1.26%
	Total Capital Expense	1,125	7,150	6,900	5,000	0.46%
	Total Rural Fire Appropriation	\$ 668,626	\$ 636,600	\$ 635,335	\$ 1,080,100	100.00%

Franklin County, TN						FY 2021-2022 Budget
Drug Control Fund # 122						
Fund # 122						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
Estimated Revenues						
42000	FINES, FORFEITURES AND PENALTIES					
42100	Circuit Court					
42140	Drug Control Fines	\$ 29	\$ 50	\$ 162	\$ 175	
42300	General Sessions Court					
42340	Drug Control Fines	\$ 17,706	\$ 8,250	\$ 7,392	\$ 9,000	
42900	Other Fines, Forfeitures and Seizures					
42910	Proceeds from Confiscated Property	\$ 73,517	\$ 12,000	\$ 10,521	\$ 17,000	
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 91,252	\$ 20,300	\$ 18,075	\$ 26,175	
43000	CHARGES FOR CURRENT SERVICES					
43100	GENERAL SERVICE CHARGES					
43190	Other General Service Charges	\$ 2,650	\$ 1,500	\$ 1,300	\$ 2,500	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 2,650	\$ 1,500	\$ 1,300	\$ 2,500	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44170	Miscellaneous Refunds	\$ 119	\$ 5,800	\$ 5,845	\$ 100	
44500	Nonrecurring Items					
44530	Sale of Equipment	\$ 75,050	\$ 5,075	\$ 5,075	\$ 7,000	
44540	Sale of Property	14,061	-	-	1,500	
	TOTAL OTHER LOCAL REVENUES	\$ 89,230	\$ 10,875	\$ 10,920	\$ 8,600	
47600	Direct Federal Revenue					
47990	Other Direct Federal Revenue	\$ 2,447	\$ -	\$ -	\$ 7,500	
	TOTAL DIRECT FEDERAL REVENUE	\$ 2,447	\$ -	\$ -	\$ 7,500	
48000	OTHER GOV'TS. & CITIZENS GROUPS					
48100	Other Governments					
48130	Contributions	\$ -	\$ 20	\$ 20	\$ 250	
48600	Citizens Groups					
48610	Donations	\$ -	\$ -	\$ -	\$ 250	
	TOTAL OTHER GOV. & CITIZENS GROUPS	\$ -	\$ 20	\$ 20	\$ 500	
49000	Other Sources (Non-Revenue)					
49600	Proceeds from Sale of Capital Assets	\$ -	\$ 41,120	\$ 41,120	\$ -	
	Total Other Sources	\$ -	\$ 41,120	\$ 41,120	\$ -	
	Total Estimated Revenues	\$ 185,579	\$ 73,815	\$ 71,435	\$ 45,275	
Estimated Expenditures						
54000	PUBLIC SAFETY					
54150	Drug Enforcement					
316	Contributions	\$ 1,300	\$ 2,000	\$ 2,000	\$ 2,000	
319	Drug Control Payments	5,000	10,000	10,000	10,000	Equitable Sharing (\$18KBG/\$10K Exp)
336	Maintenance & Repair -- Equipment	-	250	-	250	
338	Maintenance & Repair -- Vehicles	364	4,000	4,000	500	
340	Medical & Dental	-	250	-	250	Meth Physicals & Lab
355	Travel	-	1,000	-	500	
399	Other Contracted Services	8,345	31,523	32,000	20,000	
	Total Contract Expense	\$ 15,009	\$ 49,023	\$ 48,000	\$ 33,500	
401	Animal Food and Supplies	1,102	1,800	1,100	1,200	
429	Instructional Materials & Supplies	7,245	11,000	8,438	8,500	Equitable Sharing (\$2,437.15 BG/0 Exp)
431	Law Enforcement Supplies	-	800	630	750	
499	Other Supplies & Materials	411	750	-	500	
	Total Supply Expense	\$ 8,758	\$ 14,350	\$ 10,168	\$ 10,950	

Fund # 122						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
509	Refunds	-	10,102	10,052	50	
524	In-Service Staff Development	8,915	500	-	2,000	
599	Other Charges	15,232	16,000	18,210	15,000	
	Total Other Expense	\$ 24,147	\$ 26,602	\$ 28,262	\$ 17,050	
716	Law Enforcement Equipment	10,985	65,000	63,100	2,500	
718	Motor Vehicles	16,000	425	-	5,000	
790	Other Equipment	-	2,000	-	2,500	
799	Other Capital Outlay	-	9,450	-	-	
	Total Capital Expense	\$ 26,985	\$ 76,875	\$ 63,100	\$ 10,000	
	TOTAL DRUG ENFORCEMENT	\$ 74,899	\$ 166,850	\$ 149,530	\$ 71,500	
58000	OTHER GENERAL GOVERNMENT					
58400	Other Charges					
510	Trustee's Commission	\$ 576	\$ 650	\$ 650	\$ 825	
	TOTAL OTHER CHARGES	\$ 576	\$ 650	\$ 650	\$ 825	
	Total Estimated Expenditures	\$ 75,475	\$ 167,500	\$ 150,180	\$ 72,325	
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ 110,104	\$ (93,685)	\$ (78,745)	\$ (27,050)	
	Estimated Beginning Fund Balance -- July 1	35,931	149,125	149,125	70,380	
	Adjust for Encumbrances	3,090	-	-	-	
	Estimated Ending Fund Balance -- June 30	149,125	55,440	70,380	43,330	
	Liability for Litigants (Cash Seizures)		(14,810)	(14,810)	(14,810)	*Reserve for Litigants - Cash Seizures
	Estimated Ending Fund Balance -- June 30	\$ 149,125	\$ 40,630	\$ 55,570	\$ 28,520	Revenue Mandated Fund Balance Policy 5%=\$3,616
	Total Contract Expense	\$ 15,009	\$ 49,023	\$ 48,000	\$ 33,500	46.32%
	Total Supply Expense	8,758	14,350	10,168	10,950	15.14%
	Total Other Expense	24,723	27,252	28,912	17,875	24.71%
	Total Capital Expense	26,985	76,875	63,100	10,000	13.83%
	Total Drug Control Appropriation	\$ 75,475	\$ 167,500	\$ 150,180	\$ 72,325	100.00%

Franklin County, TN		This budget includes a 2.9% COLA			FY 2021-2022 BUDGET	
Highway/Public Works Fund # 131						
Fund # 131						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
Estimated Revenues						
40000	LOCAL TAXES					
40100	COUNTY PROPERTY TAXES					
40110	Current Property Taxes	\$ 624,901	\$ 653,954	\$ 653,954	\$ 642,558	Represents \$0.0629
40120	Trustee's Collection Prior Year	16,117	11,660	11,660	13,500	
40125	Trustee's Collection Bankruptcy	42	45	45	45	
40130	Clerk & Master Collection Prior Year	10,975	16,770	16,770	14,000	
40140	Interest and Penalty	3,149	3,230	3,230	2,500	
40161	Payment in Lieu of Taxes - TVA	225	230	230	260	
40162	Payment in Lieu of Taxes - Local Utilities	2,066	2,010	2,010	2,300	
40163	Payment in Lieu of Taxes - Other	2,026	2,000	2,000	2,025	
40200	COUNTY LOCAL OPTION TAXES					
40280	Mineral Severance Tax	58,207	60,000	60,000	60,000	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	4,730	5,745	5,745	4,000	
40390	Other Statutory Local Taxes	-	-	-	-	
	TOTAL LOCAL TAXES	\$ 722,438	\$ 755,644	\$ 755,644	\$ 741,188	
41100	LICENSES AND PERMITS					
41140	Cable TV Franchise	\$ 3,462	\$ 3,540	\$ 3,540	\$ 3,540	
	TOTAL LICENSES AND PERMITS	\$ 3,462	\$ 3,540	\$ 3,540	\$ 3,540	
43000	CHARGES FOR CURRENT SERVICES					
43100	GENERAL SERVICE CHARGE					
43190	Other General Service Charges	\$ 10,401	\$ 15,000	\$ 15,000	\$ 15,000	Serv. Charge to State & Federal Govt. Entities for Req
43380	Vending Machine Collections	77	80	80	80	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 10,478	\$ 15,080	\$ 15,080	\$ 15,080	
44000	OTHER LOCAL REVENUES					
44100	RECURRING ITEMS					
44110	Interest Earned	\$ 906	\$ 530	\$ 530	\$ 530	
44130	Sale of Materials and Supplies	716	570	570	600	Matls. Charge to Govt. entities for Req
44145	Sale of Recycled Materials	1,372	5,130	5,130	5,000	
44170	Miscellaneous Refunds	-	100	100	50	Misc. Refunds & Occ Accident
44500	NONRECURRING ITEMS					
44530	Sale of Equipment	-	12,500	12,500	10,000	Surplus Equip. Sales
44560	Damages Recovered from Individuals	100	100	100	100	Chgs. To Individuals -- Ex:guardrail repair
44990	Other Local Revenues	-	100	100	100	
	TOTAL OTHER LOCAL REVENUES	\$ 3,094	\$ 19,030	\$ 19,030	\$ 16,380	
46000	STATE OF TENNESSEE					
46400	Public Works Grants					
46410	Bridge Program	\$ -	\$ 463,860	\$ 463,860	\$ -	
46420	State Aid Program	289,201	350,786	350,786	-	
46800	Other State Revenues					
46920	Gasoline and Motor Fuel Tax	2,671,377	2,600,000	2,600,000	2,600,000	
46930	Petroleum Special Tax	27,152	29,622	29,622	29,622	
	TOTAL STATE OF TENNESSEE	\$ 2,987,730	\$ 3,444,268	\$ 3,444,268	\$ 2,629,622	
48000	OTHER GOVERNMENTS					
48130	Contributions	\$ 17,379	\$ -	\$ -	\$ -	Monteagle Contribution Road Maintenance 2019/20
	TOTAL OTHER GOVERNMENTS	\$ 17,379	\$ -	\$ -	\$ -	
	TOTAL ESTIMATED REVENUES	\$ 3,744,581	\$ 4,237,562	\$ 4,237,562	\$ 3,405,810	
49000	OTHER SOURCES					
49600	Proceeds From Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	
49800	Transfers In	-	-	-	-	
	Total Other Sources (Non-Revenue)	\$ -	\$ -	\$ -	\$ -	
	Total Estimated Revenues & Other Sources	\$ 3,744,581	\$ 4,237,562	\$ 4,237,562	\$ 3,405,810	

Fund # 131						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
Estimated Expenditures						
61000 ADMINISTRATION						
101	County Official	\$ 88,827	\$ 91,901	\$ 91,901	\$ 93,738	Elected - State Mandated
103	Assistant	119,177	125,046	124,611	131,760	3 positions
184	Educational Incentive (COCTP & Official Educ.)	-	850	850	950	1 employee
185	Educational Incentive (COCTP & Emp. Educ.)	-	850	850	950	1 employee
186	Longevity	3,480	2,340	2,340	2,400	2 employees
187	Overtime Pay	8,677	6,500	6,412	7,500	2 positions O/T
189	Other Salaries and Wages	101,357	1,500	-	3,000	
191	Board & Committee Member Fees	21,600	21,600	21,600	21,600	Highway Commission
	Total Salary Expense	\$ 343,118	\$ 250,587	\$ 248,564	\$ 261,898	
201	Social Security	20,752	14,993	14,978	16,300	Employees & Hwy. Commission
204	Pensions	25,024	27,463	27,446	18,989	Employees Only
206	Life Insurance	179	188	188	187	" "
207	Medical Insurance	27,258	29,509	29,506	30,700	" "
208	Dental Insurance	1,034	1,161	1,135	1,161	" "
210	Unemployment Compensation	-	500	-	1,500	Non-Contributory Employer
212	Employer Medicare	4,932	3,692	3,568	3,812	Employees & Hwy. Commission
299	Other Fringe Benefits	550	1,000	774	1,000	Safety Incentive, Christmas Bonus
	Total Benefit Expense	\$ 79,729	\$ 78,506	\$ 77,595	\$ 73,649	
320	Dues and Memberships	4,796	5,000	4,846	5,000	TCHOA, TCHOA Region II, TCSA
330	Operating Lease Payments	1,231	2,580	2,570	2,580	KMBS Copier Lease
331	Legal Services	275	1,000	800	1,000	Attorney Services
332	Legal Notices, Recording & Court Costs	262	1,060	860	1,000	Newspaper Ads, Registration of Deeds
337	Maintenance & Repair - Office Equipment	947	540	462	750	Contracted Repair of office equip.
348	Postal Charges	45	100	50	100	
355	Travel (Meals, Mileage, Lodging, Parking, Etc.)	1,190	1,200	1,200	2,300	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	5,702	7,000	6,384	7,000	Deed Services/Server & Network Maint.
	Total Contract Expense	\$ 14,448	\$ 18,480	\$ 17,172	\$ 19,730	
435	Office Supplies	2,028	1,309	1,309	2,200	Administration office supplies
	Total Supply Expense	\$ 2,028	\$ 1,309	\$ 1,309	\$ 2,200	
524	In Service/Staff Development	2,324	1,660	1,656	1,700	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	2,730	2,068	2,068	2,000	Miscellaneous
	Total Other Expense	\$ 5,054	\$ 3,728	\$ 3,724	\$ 3,700	
	TOTAL ADMINISTRATION	\$ 444,377	\$ 352,610	\$ 348,364	\$ 361,177	
62000 HIGHWAY & BRIDGE MAINTENANCE						
141	Foremen	\$ 20,874	\$ 16,469	\$ 13,107	\$ 43,701	1 position
144	Equipment Operators Heavy	205,559	189,421	187,760	172,395	4 positions
145	Equipment Operators Light	130,853	123,627	120,642	111,656	3 positions -\$4,500 for quarry time
147	Truck Drivers	215,035	263,789	262,611	323,666	9 positions -\$4,500 for quarry time
186	Longevity	7,740	7,680	7,680	8,700	12 employees
187	Overtime Pay	17,327	13,600	12,587	17,000	
189	Other Salaries & Wages	10,249	13,300	13,285	9,000	
	Total Salary Expense	\$ 607,637	\$ 627,886	\$ 617,672	\$ 686,118	
201	Social Security	36,046	38,028	37,106	37,693	
204	Pensions	72,613	70,430	70,163	48,656	
206	Life Insurance	740	797	740	703	
207	Medical Insurance	115,506	118,998	118,952	107,450	
208	Dental Insurance	4,406	4,646	4,580	4,065	
212	Employer Medicare	8,430	8,695	8,678	8,815	Hwy. Maintenance Employees
299	Other Fringe Benefits	4,354	4,450	4,184	4,450	Safety incentive, Christmas bonus
	Total Benefit Expense	\$ 242,095	\$ 246,043	\$ 244,403	\$ 211,833	
399	Other Contracted Services	4,550	10,700	10,700	10,000	Survey, Tree Service & Fence
	Total Contract Expense	\$ 4,550	\$ 10,700	\$ 10,700	\$ 10,000	
403	Asphalt - Cold Mix	9,961	18,600	18,566	-	
405	Asphalt - Liquid	-	-	-	26,200	oil for prepping road for spot repairs
408	Concrete	-	3,500	2,000	3,500	
409	Crushed Stone	5,609	29,000	28,497	17,000	
426	General Construction Materials	50	1,000	500	1,000	construction supplies for road maint. Jobs
436	Other Road Materials	32,056	5,000	3,000	30,000	striping, salt
438	Pipe	20,788	25,000	24,662	67,500	Maintenance Pipe
442	Propane Gas	46	500	150	1,500	Road Maintenance Propane - Patching
443	Road Signs	24,970	28,000	26,911	28,000	signs and supplies begin state mandate
446	Small Tools	4,403	4,500	2,227	4,500	Compressor
499	Other Supplies & Materials	1,472	4,000	3,468	4,000	Flags, Vests, Raincoats, spray paint, etc.
	Total Supply Expense	\$ 99,355	\$ 119,100	\$ 109,981	\$ 183,200	

Fund # 131						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
	TOTAL HIGHWAY AND BRIDGE MAINTENANCE	\$ 953,637	\$ 1,003,728	\$ 982,756	\$ 1,091,150	
63100	OPERATION AND MAINTENANCE OF EQUIPMENT					
141	Foremen	\$ 45,004	\$ 44,596	\$ 43,815	\$ 48,153	1 position
186	Longevity	420	480	480	540	
187	Overtime	1,066	1,275	1,275	1,500	
189	Other Salaries and Wages	1,640	500	475	1,500	
	Total Salary Expense	\$ 48,130	\$ 46,851	\$ 46,045	\$ 51,693	
201	Social Security	2,909	2,816	2,790	3,230	
204	Pensions	5,764	5,564	5,550	4,171	
206	Life Insurance	47	47	47	47	
207	Medical Insurance	7,150	7,377	7,377	7,675	
208	Dental Insurance	272	290	285	290	
212	Employer Medicare	680	708	652	755	
299	Other Fringe Benefits	368	260	256	400	Safety incentive, Christmas bonus
	Total Benefit Expense	\$ 17,190	\$ 17,062	\$ 16,957	\$ 16,569	
335	Maintenance & Repair -- Building	30,880	5,000	1,500	5,000	
336	Maintenance & Repair - Equipment (contracted)	49,647	42,000	40,105	25,000	
	Total Contract Expense	\$ 80,527	\$ 47,000	\$ 41,605	\$ 30,000	
412	Diesel Fuel	52,044	67,000	63,760	70,000	all equip. not quarry
418	Equipment and Machinery Parts	14,835	75,000	63,920	75,000	all parts not quarry
424	Garage Supplies	16,215	25,000	17,390	22,000	Highway shop supplies
425	Gasoline	11,291	17,000	11,190	17,000	all vehicles not quarry
433	Lubricants	10,859	12,000	11,159	12,500	all vehicles and equip. not quarry
446	Small Tools	860	3,000	849	3,000	Tire Changer, etc
450	Tires & Tubes	7,388	25,000	23,950	25,000	all tires not quarry
499	Other Supplies & Materials	-	500	147	500	Highway shop
	Total Supply Expense	\$ 113,492	\$ 224,500	\$ 192,365	\$ 225,000	
	TOTAL OPERATION & MAINTENANCE OF EQUIP	\$ 259,339	\$ 335,412	\$ 296,972	\$ 323,261	
63400	QUARRY OPERATIONS					
141	Foremen	\$ 35,009	\$ 42,469	\$ 42,367	\$ 43,701	1 position
144	Equipment Operators Heavy		35,000	34,905	43,099	1 Position
145	Equipment Operators Light	54,816	11,918	11,656	4,500	Reduced 62000-145 by \$4,500
147	Truck Drivers		4,800	4,706	4,500	Reduced 62000-147 by \$4,500
186	Longevity	2,340	2,400	2,400	2,400	2 employees
187	Overtime Pay	2,507	6,150	6,135	1,000	Quarry associated overtime
189	Other Salaries & Wages	7,456	500	245	10,000	
	Total Salary Expense	\$ 102,128	\$ 103,238	\$ 102,414	\$ 109,200	
201	Social Security	6,246	6,277	6,270	6,809	
204	Pensions	12,178	12,341	12,338	8,793	
206	Life Insurance	82	94	94	94	
207	Medical Insurance	15,719	17,038	17,020	19,188	
208	Dental Insurance	600	727	655	726	
212	Employer Medicare	1,461	1,476	1,466	1,513	
299	Other Fringe Benefits	508	625	512	625	Safety incentive, Christmas bonus
	Total Benefit Expense	\$ 36,794	\$ 38,578	\$ 38,355	\$ 37,747	
307	Communications	151	450	443	450	Phone & fax @ quarry
321	Engineering Services	-	9,000	9,000	10,500	Engineering
323	Explosive and Drilling Services	-	20,470	20,470	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	500	500	12	2,000	
336	Maintenance and Repair - Equipment	22,870	149,770	128,645	60,000	Electrical & contract service crusher repairs
349	Printing, Stationery & Forms	1,750	-	-	600	Quarry load tickets
351	Rentals	2,320	6,000	5,873	16,000	Track hoe/Hammer Rental
399	Other Contracted Services	-	-	-	-	
	Total Contract Expense	\$ 38,391	\$ 196,990	\$ 175,243	\$ 140,350	
412	Diesel Fuel	4,914	5,300	4,735	10,500	
415	Electricity	44,234	34,000	33,380	50,000	Crusher & Office Electrical
418	Equipment and Machinery Parts	17,975	20,775	20,300	27,000	
424	Garage Supplies	3,796	12,100	12,070	10,000	Quarry shop supplies
433	Lubricants	-	4,000	3,920	4,000	
450	Tires and Tubes	-	6,125	6,110	11,000	
454	Water and Sewer	893	750	650	1,100	crusher and office water
499	Other Supplies and Materials	-	200	140	500	
	Total Supply Expense	\$ 71,812	\$ 83,250	\$ 81,305	\$ 114,100	
	TOTAL QUARRY OPERATIONS	\$ 249,125	\$ 422,056	\$ 397,317	\$ 401,396	

Fund # 131						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
65000	OTHER CHARGES					
215	On Be-half OPEB Payments	\$ -	\$ -	\$ -	\$ 20,000	OPEB Liability Contribution
299	Other Fringe Benefits	4,766	17,829	17,829	32,000	Retiree's Insurance - Estimating 4
	Total Benefit Expense	\$ 4,766	\$ 17,829	\$ 17,829	\$ 52,000	
307	Communications	9,130	9,240	9,240	9,500	office phones, pager, mobiles, ISP charges
340	Medical and Dental Services	1,207	731	620	1,500	drug testing fees
347	Pest Control	320	400	320	400	Bid Item w/additional
359	Disposal Fees	4,964	5,700	5,400	5,850	dumpster fees
361	Permits	2,154	3,000	2,900	3,000	charges for mine and environment permits
	Total Contract Expense	\$ 17,775	\$ 19,071	\$ 18,480	\$ 20,250	
413	Drugs and Medical Supplies	-	-	-	-	first aid kits and supplies
451	Uniforms	6,950	5,000	4,526	7,000	
452	Utilities	16,502	19,200	17,324	22,200	Hwy shop and office
	Total Supply Expense	\$ 23,452	\$ 24,200	\$ 21,850	\$ 29,200	
502	Building and Contents Insurance	23,431	23,592	23,591	24,000	yearly premium
506	Liability Insurance	27,337	27,523	27,523	28,000	yearly premium
507	Medical Claims	3,354	5,000	3,820	8,000	Occ. Acc. Medical claims deductibles
508	Premiums on Surety Bond	200	150	100	150	yearly premium
510	Trustees Commission	40,995	42,000	41,940	44,000	
511	Vehicle & Equipment Insurance	28,907	27,764	27,760	28,500	yearly premium
513	Workers Compensation	27,888	27,888	27,900	28,200	Occ. Acc. Premium
516	Other Self Insured Claims	2,202	4,890	2,500	5,000	Occ. Acc. Related charges
599	Other Charges	2,532	4,000	2,561	4,000	misc. fees & expenses
	Total Other Expense	\$ 156,846	\$ 162,807	\$ 157,695	\$ 169,850	
	TOTAL OTHER CHARGES	\$ 202,839	\$ 223,907	\$ 215,854	\$ 271,300	
68000	CAPITAL OUTLAY					
705	Bridge Construction	\$ 27,604	\$ 449,700	\$ 446,022	\$ 40,000	2019/20 Sugartree Springs Bridge (98/2)
707	Building Improvements	22,821	30,500	30,000	80,000	Equipment Shed & Office Windows
708	Communication Equipment	7,060	12,500	8,860	12,000	repeater rent, radio purchases and repair
713	Highway Construction	3,313	10,000	7,774	10,000	
713	Highway Construction District 1 (carryover \$280,000)	114,257	40,000	25,133	200,000	Begin with \$200K annually then add reserves
713	Highway Construction District 2 (carryover \$96,000)	206,541	140,000	129,797	200,000	
713	Highway Construction District 3 (carryover \$15,000)	578,080	120,000	108,271	200,000	
713	Highway Construction District 4	204,587	182,200	182,156	200,000	
714	Highway Equipment	-	90,000	87,354	-	
718	Motor Vehicles	32,448	-	-	-	
719	Office Equipment	10,345	7,500	1,570	7,500	
721	Quarry Equipment	29,523	-	-	130,000	Articulated Haul Truck
726	State-Aid Projects	300,986	362,101	362,098	-	2019/20 Midway Rd & Otter Falls Rd (98/2)
790	Other Equipment	10,893	11,500	7,879	20,000	
791	Other Construction	11,231	16,250	16,224	16,000	
799	Other Capital Outlay	1,352	6,800	-	10,000	unexpected capital expenditures
	TOTAL CAPITAL OUTLAY	\$ 1,561,039	\$ 1,479,051	\$ 1,413,138	\$ 1,125,500	
82100	DEBT SERVICE PRINCIPAL					
82120	Highways and Streets					
602	Principal on Notes	\$ 15,807	\$ 16,571	\$ 16,571	\$ 42,390	Quarry Land (matures 2/1/23) & Chip Spreader 2021
	TOTAL DEBT SERVICE PRINCIPAL	\$ 15,807	\$ 16,571	\$ 16,571	\$ 42,390	
82200	DEBT SERVICE INTEREST					
82220	Highways and Streets					
604	Interest on Notes	\$ 3,315	\$ 2,552	\$ 2,552	\$ 12,240	Quarry Land (matures 2/1/23) & Chip Spreader 2021
	TOTAL DEBT SERVICE INTEREST	\$ 3,315	\$ 2,552	\$ 2,552	\$ 12,240	
99100	Transfers Out					
590	Transfers to Other Funds	\$ 53,803	\$ 53,803	\$ 53,803	\$ 3,803	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	\$ 3,803	

Fund # 131						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
	TOTAL ESTIMATED EXPENDITURES	\$ 3,743,281	\$ 3,889,691	\$ 3,727,327	\$ 3,632,217	
	Excess of Estimated Revenues Over (Under)					
	Estimated Expenditures	\$ 1,300	\$ 347,871	\$ 510,235	\$ (226,407)	
	Estimated Beginning Fund Balance July 1	3,385,142	2,965,335	2,965,335	3,475,570	
	Estimated Ending Fund Balance June 30	3,386,442	3,313,206	3,475,570	3,249,163	
	Adjustment for Encumbrances	(421,107)				
	Estimated Ending Fund Balance June 30	2,965,335	3,313,206	3,475,570	3,249,163	
	Assigned Highway/Public Works Districts - 34750	(156,000)	(391,000)	(391,000)	(391,000)	
	Assigned Highway/Public Works Equipment - 34775	(600,000)	(600,000)	(600,000)	(600,000)	
	Assigned Other Operations OPEB ARC - 34745	(159,694)	(179,694)	(179,694)	(179,694)	
	Estimated Spendable Fund Balance June 30	\$ 2,049,641	\$ 2,142,512	\$ 2,304,876	\$ 2,078,469	Fund Balance Policy 5% = \$183,515
	Total Salary Expense	\$ 1,101,013	\$ 1,028,561	\$ 1,014,695	\$ 1,108,908	30.53%
	Total Benefit Expense	380,574	398,018	395,139	391,797	10.79%
	Total Contract Expense	155,691	292,241	263,200	220,330	6.07%
	Total Supply Expense	310,139	452,359	406,810	553,700	15.24%
	Total Other Expense	215,703	220,338	215,222	177,353	4.88%
	Total Debt Expense	19,122	19,123	19,123	54,630	1.50%
	Total Capital Expense	1,561,039	1,479,051	1,413,138	1,125,500	30.99%
	Total Highway Appropriations	\$ 3,743,281	\$ 3,889,691	\$ 3,727,327	\$ 3,632,217	100.00%

Franklin County, TN						FY 2021-2022 BUDGET	
General Purpose School Fund # 141							
Fund #141							
Account	Account Description	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022	FURTHER EXPLANATION
No.		Actual	Original BG	Amended	Estimated	Proposed	
Proposed Budget includes Degree Advancements & Steps where earned & 2.5% COLA for Certified & Support; 2.5% Increase for Contract Bus Drivers; 3% Projected Health Insurance for January 2022; 0.03% increase in Retirement Rates for certified & 8% classified.							
Estimated Revenues							
40000	Local Taxes						
40100	County Property Taxes						
40110	Current Property Taxes	\$ 10,344,638	\$ 10,558,490	\$ 10,744,000	\$ 10,744,000	\$ 10,747,786	Represents \$1.0521 (+0.0127)
40120	Trustee's Collection - Prior Year	247,936	227,000	227,000	227,000	227,000	
40125	Trustee's Collection - Bankruptcy	687	700	860	860	860	
40130	Clerk & Master Collections - Prior Year	181,098	171,000	230,000	230,000	230,000	
40140	Interest and Penalty	52,037	43,000	49,000	49,000	49,000	
40161	Payments in Lieu of Taxes - TVA	3,712	3,900	4,000	4,000	4,000	
40162	Payments in Lieu of Taxes - Local Utilities	34,082	34,000	40,500	40,500	40,500	
40163	Payments in Lieu of Taxes - Other	33,410	29,000	33,400	33,400	33,400	
40200	County Local Option Taxes						
40210	Local Option Sales Tax	\$ 5,359,609	\$ 5,030,119	\$ 5,872,000	\$ 5,872,000	\$ 5,872,000	
40275	Mixed Drink Tax	32,153	39,000	28,300	28,300	30,000	
40300	Statutory Local Taxes						
40320	Bank Excise Tax	\$ 77,994	\$ 70,000	\$ 94,718	\$ 94,718	\$ 94,718	
	Total Local Taxes	\$ 16,367,356	\$ 16,206,209	\$ 17,323,778	\$ 17,323,778	\$ 17,329,264	
41000	Licenses and Permits						
41110	Marriage License	\$ 2,498	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	Based on 5 Yr Average
41140	Cable TV Franchise	57,091	57,000	57,000	57,000	58,000	Based on 5 Yr Average
	Total Licenses and Permits	\$ 59,589	\$ 60,000	\$ 60,000	\$ 60,000	\$ 61,000	
43500	Education Charges						
43517	Tuition-Other	\$ 225,087	\$ 249,047	\$ 113,158	\$ 113,158	\$ 200,000	ESP
43551	School Based Health Service	17,008	20,000	20,000	20,000	20,000	TN Care Billing
43583	TBI Criminal Background Fee	-	-	-	-	-	
	Total Education Charges	\$ 242,095	\$ 269,047	\$ 133,158	\$ 133,158	\$ 220,000	
44000	Other Local Revenues						
44100	Recurring Items						
44110	Investment Income	\$ 30,569	\$ 25,000	\$ 15,000	\$ 15,000	\$ 15,000	Interest from OPEB
44120	Lease/Rentals	56,904	24,000	24,000	24,000	24,000	Nextel Grant
44146	E-Rate Funding	-	-	-	-	-	Will amend when received
44170	Miscellaneous Refunds	50,195	24,000	242,300	242,300	24,000	Elem BB \$24,000
44500	Non-Recurring Items						
44530	Sale of Equipment	\$ 7,202	\$ -	\$ 7,475	\$ 7,475	\$ -	
44570	Contributions & Gifts	151,337	11,277	78,850	78,850	15,300	STEM \$15,300; Campora \$11,277
	Total Other Local Revenues	\$ 296,207	\$ 84,277	\$ 367,625	\$ 367,625	\$ 78,300	
46000	State of Tennessee						
46100	General Government Grants						
46190	On-behalf Contributions for OPEB	\$ 170,025	\$ -	\$ -	\$ -	\$ -	Post Employment Benefit Contributions (Reclassified in CAFR)
	Total General Government Grants	\$ 170,025	\$ -	\$ -	\$ -	\$ -	
46500	Regular Education Funds						
46511	Basic Education Program	\$ 26,826,644	\$ 26,723,000	\$ 27,008,500	\$ 27,008,500	\$ 27,460,000	March Estimate up for Insurance Increase
46515	Early Childhood Education	904,639	904,639	911,150	911,150	904,639	State Pre-K
46590	Other State Educ Funds	367,145	354,909	488,265	488,265	354,909	CSH \$125,000; Equity \$55,000; Campora \$29,612; Lifeline \$60,000; TSW \$85,297
46610	Career Ladder Program	108,291	104,949	104,949	104,949	86,000	
	Total Regular Education Funds	\$ 28,206,719	\$ 28,087,497	\$ 28,512,864	\$ 28,512,864	\$ 28,805,548	
46800	Other State Revenue						
46851	State Revenue Sharing - TVA	50,000	50,000	50,000	50,000	50,000	
	Total Other State Revenue	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
	Total State of Tennessee	\$ 28,426,744	\$ 28,137,497	\$ 28,562,864	\$ 28,562,864	\$ 28,855,548	

Franklin County, TN							FY 2021-2022 BUDGET
General Purpose School Fund # 141							
Fund #141							
Account No.	Account Description	2019-2020 Actual	2020-2021 Original BG	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
47000	Federal Government						
47100	Federal through State						
47143	Special Education - Grants to States -- IDEA	\$ 56,786	\$ 50,000	\$ 149,922	\$ 149,922	\$ 50,000	
47145	Special Education - Preschool Grants to States	-	-	29,941	29,941	-	
47301	COVID-19 Grant #1	1,758	-	-	-	-	
47304	COVID-19 Grant #4	-	-	287,282	287,282	-	
47310	COVID-19 Grant E	-	-	10,269	10,269	-	
47590	Other Federal thru State	356,735	122,356	363,520	363,520	207,856	Established Coalition \$74,356; MRT \$133,500
47990	Other Direct Federal Revenue	141,063	-	36,043	36,043	-	DFC Grant
	Total Federal Through State	\$ 556,342	\$ 172,356	\$ 876,977	\$ 876,977	\$ 257,856	
	Total Estimated Revenues	\$ 45,948,333	\$ 44,929,386	\$ 47,324,402	\$ 47,324,402	\$ 46,801,968	
49000	OTHER SOURCES						
49600	Proceeds From Sale of Capital Assets	\$ -	\$ -	\$ 1,900	\$ 1,900	\$ -	
49700	Insurance Recovery	2,327	-	-	-	-	
	Total Other Sources	\$ 2,327	\$ -	\$ 1,900	\$ 1,900	\$ -	
	Total Estimated Revenue & Other Sources	\$ 45,950,660	\$ 44,929,386	\$ 47,326,302	\$ 47,326,302	\$ 46,801,968	
71000	Instruction						
71100	Regular Instruction Program						
116	Teachers	\$ 13,028,911	\$ 13,137,384	\$ 13,228,884	\$ 12,936,220	\$ 13,365,126	262.6 FT Employees: Sat School; Webmaster/PR; Test Coordinator; Differential Pay
117	Career Ladder Program	65,170	52,000	52,000	48,660	52,000	
128	Homebound Teachers	92,175	100,000	100,000	82,232	100,000	1 P/T Retiree & Hourly as Needed
163	Educational Assistants - Aides	584,687	584,883	592,583	520,635	636,559	37 Employees
188	Bonus Payments	117,977	96,250	267,777	223,255	87,712	Payment of (\$64.00 @ 4 & \$65.92 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (Certified)	114,918	136,000	136,000	85,189	136,000	\$90 per day & daily rate for Long Term Subs
198	Substitute Teachers (Non-Certified)	156,974	205,200	205,200	182,555	205,200	\$67.50 per day
	Total Salary Expense	\$ 14,160,812	\$ 14,311,717	\$ 14,594,644	\$ 14,090,946	\$ 14,582,597	
201	Social Security	812,725	832,326	849,867	783,560	904,121	6.2% of Gross Salary
204	Pensions	1,393,858	1,394,891	1,424,553	1,338,222	1,429,540	10.3% Certified / 8% Classified
207	Medical Insurance	2,364,586	2,406,179	2,406,179	2,300,100	2,441,561	3% projected increase 2022
210	Unemployment Compensation	18,455	35,000	38,366	20,000	35,000	Paid as Claimed
212	Employer Medicare	191,782	197,520	201,623	193,300	211,450	1.45%
217	Pensions - Hybrid Stabilization	-	50,000	50,000	56,595	64,955	Hybrid Retirement @ 2.03%
299	Other Fringe Benefits (Disability)	4,704	4,796	5,008	4,574	5,216	Support at 0.82% Salary
	Total Benefit Expense	\$ 4,786,110	\$ 4,920,712	\$ 4,975,596	\$ 4,696,351	\$ 5,091,844	
330	Operating Lease Payments	27,925	35,000	35,000	35,000	35,000	Schools are reimbursed 50% of copier lease exp
336	Maintenance & Repair Services - Equipment	-	-	-	-	-	Copier Moved to 330
356	Tuition	245,715	250,000	250,000	250,000	250,000	Payment to Tullahoma City
399	Other Contracted Services	25,956	36,360	36,360	31,651	36,360	AP/Dual \$6,560; Movie License \$4,800; Court Ordered Facilities \$25,000
	Total Contract Expense	\$ 299,596	\$ 321,360	\$ 321,360	\$ 316,651	\$ 321,360	
429	Instructional Supplies & Materials	249,529	317,004	393,233	382,447	321,204	Elem Educ \$41,000; Secondary Educ \$41,000; Tech \$74,800; Nextel \$1,204; Paper \$30,000; BEP Allocations \$120,000; STEM \$13,000; Summer School \$200; Copy Paper \$30,000
430	Electronic Textbooks	67,545	68,332	-	-	-	
449	Textbooks	201,963	348,907	417,239	355,394	-	ESSR Funding 2021/22 - Reoccurring Expense 2022/23
471	Software	227,343	229,000	229,000	223,482	129,000	Instructional Software/License ESSR funding 2020/21 Partial 2021/22
499	Other Supplies & Materials	-	-	4,000	4,000	-	
	Total Supply Expense	\$ 746,380	\$ 963,243	\$ 1,043,472	\$ 965,323	\$ 450,204	
535	Fee Waiver Allocations	108,598	112,045	112,045	95,123	112,045	BEP Allocations
599	Other Charges	9,523	2,300	4,222	4,222	2,300	STEM Weather Balloon \$300; Exam Fees \$2,000
	Total Other Expense	\$ 118,121	\$ 114,345	\$ 116,267	\$ 99,345	\$ 114,345	
722	Regular Instruction Equipment	292,461	421,225	684,231	611,144	402,823	Tech \$391,823; Nextel \$11,000
	Total Capital Expense	\$ 292,461	\$ 421,225	\$ 684,231	\$ 611,144	\$ 402,823	
	Total Regular Instruction Program	\$ 20,403,480	\$ 21,052,602	\$ 21,735,570	\$ 20,779,760	\$ 20,963,173	
71150	Alternative School Program						
116	Teachers	\$ 51,345	\$ 51,345	\$ 51,345	\$ 51,345	\$ 53,450	1 FT
117	Career Ladder Program	1,000	1,000	1,000	1,000	1,000	
163	Educational Assistants - Aides	2,757	-	-	-	-	

Franklin County, TN						FY 2021-2022 BUDGET	
General Purpose School Fund # 141							
Fund #141							
Account No.	Account Description	2019-2020 Actual	2020-2021 Original BG	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
188	Bonus Payments	-	2,303	3,866	3,852	2,350	Payment of (\$64.00 @ 4 & \$65.92 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages @ Certified	89,164	68,118	68,118	68,118	70,912	1 Employee
178	Other Salaries & Wages @ Support	-	21,046	21,046	21,046	21,578	1 Employee
195	Substitute Teachers (certified)	-	340	340	-	340	\$90 per day & daily rate for Long Term Subs
198	Substitute Teachers (non-certified)	1,162	877	877	508	877	\$67.50 per day
	Total Salary Expense	\$ 145,428	\$ 145,028	\$ 146,592	\$ 145,868	\$ 150,507	
201	Social Security	8,409	8,442	8,539	8,425	8,581	6.2% of Gross Salary (less \$750)
204	Pensions	15,631	15,134	15,303	15,302	14,639	10.3% Certified / 8% Classified
207	Medical Insurance	29,117	29,700	29,700	29,517	30,311	3% projected increase 2022
212	Employer Medicare	1,967	2,103	2,126	1,971	2,182	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	173	173	177	177	177	Support at .82% Salary
	Total Benefit Expense	\$ 55,297	\$ 55,552	\$ 55,845	\$ 55,392	\$ 55,890	
330	Operating Lease Payments (Copier)	620	1,000	1,000	1,000	1,000	Copier Lease
	Total Contract Expense	\$ 620	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
429	Instructional Supplies & Materials	383	400	400	400	400	BEP Allocation
499	Other Supplies & Materials	295	300	300	300	300	Alternative School Supplies
	Total Supply Expense	\$ 678	\$ 700	\$ 700	\$ 700	\$ 700	
599	Other Charges	-	-	-	-	50	
	Total Other Expense	\$ -	\$ -	\$ -	\$ -	\$ 50	
	Total Alternative School Program	\$ 202,023	\$ 202,280	\$ 204,137	\$ 202,960	\$ 208,147	
71200 Special Education Program							
116	Teachers	\$ 1,757,247	\$ 1,604,034	\$ 1,604,034	\$ 1,448,000	\$ 1,539,497	31 F/T Employees
117	Career Ladder Program	12,000	11,000	11,000	10,000	6,000	
128	Homebound Teachers	18,976	32,000	32,000	39,155	32,000	Hourly as Needed
163	Educational Assistants - Aides	226,915	254,970	319,023	287,650	351,547	21 Employees
171	Speech Pathologist	451,111	514,593	514,593	512,411	579,707	11.7 Employees
188	Bonus Payments	38,686	18,553	62,345	59,355	16,010	Payment of (\$64.00 @ 4 & \$65.92 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (certified)	12,230	8,500	8,500	12,750	8,500	\$90 per day & daily rate for Long Term Subs
198	Substitute Teachers (non-certified)	23,948	35,000	35,000	25,865	35,000	\$67.50 per day
	Total Salary Expense	\$ 2,541,113	\$ 2,478,650	\$ 2,586,495	\$ 2,395,186	\$ 2,568,260	
201	Social Security	146,706	145,676	150,643	139,285	159,232	6.2% of Gross Salary (less \$8,000)
204	Pensions	258,961	248,501	252,860	235,980	246,220	10.3% Certified / 8% Classified
207	Medical Insurance	436,730	465,873	479,416	399,150	476,281	3% projected increase 2022
210	Unemployment Compensation	4,168	10,000	13,258	4,460	10,000	As Needed
212	Employer Medicare	34,496	34,440	34,967	32,800	37,240	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	6,000	6,000	7,710	8,426	Hybrid Retirement @ 2.03%
299	Other Fringe Benefits (Disability)	1,704	2,091	2,389	2,165	2,883	Support at 82% Salary
	Total Benefit Expense	\$ 882,765	\$ 912,581	\$ 939,534	\$ 821,550	\$ 940,281	
312	Contracts with Private Agencies	68,950	67,100	67,100	67,100	69,300	King's Daughter School
330	Operating Lease Payments (Copiers)	-	-	-	-	-	Copiers for Spec Ed Teachers
399	Other Contracted Services	27,338	45,076	45,076	45,076	45,076	Vision
	Total Contract Expense	\$ 96,288	\$ 112,176	\$ 112,176	\$ 112,176	\$ 114,376	
429	Instructional Supplies & Materials	34,744	24,000	24,000	23,430	24,000	SRA (Reading RTI) iSpire, Skills Streaming, SLP intervention
	Total Supply Expense	\$ 34,744	\$ 24,000	\$ 24,000	\$ 23,430	\$ 24,000	
725	Special Education Equipment	8,264	1,500	71,832	71,800	1,500	
	Total Capital Expense	\$ 8,264	\$ 1,500	\$ 71,832	\$ 71,800	\$ 1,500	
	Total Special Education Program	\$ 3,563,174	\$ 3,528,907	\$ 3,734,036	\$ 3,424,142	\$ 3,648,417	
71300 Career & Technical Education Program							
116	Teachers	\$ 947,750	\$ 999,745	\$ 998,745	\$ 980,000	\$ 1,167,046	23.25 Employees
117	Career Ladder Program	-	-	1,000	333	1,000	
188	Bonus Payments	7,245	7,541	19,219	20,285	8,678	Payment of (\$64.00 @ 4 & \$65.92 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (certified)	300	2,267	2,267	-	2,267	\$90 per day & daily rate for Long Term Subs
198	Substitute Teachers (non-certified)	9,938	19,440	19,440	12,143	19,440	\$67.50 per day
	Total Salary Expense	\$ 965,233	\$ 1,028,993	\$ 1,040,671	\$ 1,012,761	\$ 1,198,431	
201	Social Security	54,401	55,798	56,522	57,668	69,803	6.2% of Gross Salary (less \$4,500)
204	Pensions	90,703	98,448	99,652	93,218	120,309	10.3% Certified / 8% Classified
207	Medical Insurance	156,353	150,050	150,050	167,250	183,268	3% projected increase 2022
212	Employer Medicare	13,116	12,920	13,089	13,845	17,377	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	5,000	5,000	4,238	4,513	Hybrid Retirement @ 2.03%
299	Other Fringe Benefits (LTD)	-	-	2	2	-	Support at 82% Salary
	Total Benefit Expense	\$ 314,573	\$ 322,216	\$ 324,315	\$ 336,221	\$ 395,269	
399	Other Contracted Services	-	3,100	5,985	5,905	3,750	Industry Certifications
	Total Contract Expense	\$ -	\$ 3,100	\$ 5,985	\$ 5,905	\$ 3,750	

Franklin County, TN						FY 2021-2022 BUDGET	
General Purpose School Fund # 141							
Fund #141							
Account No.	Account Description	2019-2020 Actual	2020-2021 Original BG	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
429	Instructional Supplies & Materials	15,409	17,000	22,000	22,000	22,000	Voc Teacher Request
499	Other Supplies & Materials	4,840	6,000	10,941	10,775	6,000	License for industry certifications/recruitment materials & marketing
	Total Supply Expense	\$ 20,249	\$ 23,000	\$ 32,941	\$ 32,775	\$ 28,000	
599	Other Charges	781	2,500	2,500	2,355	2,500	Business Expo & Manufacturing Roundtable
	Total Other Expense	\$ 781	\$ 2,500	\$ 2,500	\$ 2,355	\$ 2,500	
730	Career Technical Instruction Equipment	40,187	36,900	37,214	34,870	37,214	CTE Equipment for Aviation, Welding, STEM
	Total Capital Expense	\$ 40,187	\$ 36,900	\$ 37,214	\$ 34,870	\$ 37,214	
	Total Vocational Education Program	\$ 1,341,023	\$ 1,416,709	\$ 1,443,626	\$ 1,424,887	\$ 1,665,163	
71400 Student Body Education Program							
189	Other Salaries & Wages	\$ 312,834	\$ 372,400	\$ 372,400	\$ 362,168	\$ 349,062	Elem BB Workers \$8,000; Athletic Directors & Coaches Supplements \$315,862
	Total Salary Expense	\$ 312,834	\$ 372,400	\$ 372,400	\$ 362,168	\$ 349,062	
201	Social Security	17,398	23,089	23,089	19,735	21,642	6.2% of Gross Salary
204	Pensions	22,202	34,045	34,045	22,175	36,771	10.3% Certified / 8% Classified
212	Employer Medicare	4,380	5,400	5,400	5,098	5,061	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	1,200	1,200	803	1,300	Hybrid Retirement @ 2.03%
	Total Benefit Expense	\$ 43,980	\$ 63,734	\$ 63,734	\$ 47,811	\$ 64,774	
399	Other Contracted Services	73,810	76,000	88,000	81,370	85,000	Athletic Trainers \$41,500 and Drug Testing \$15,500; Elem BB officials \$9,000
	Total Contract Expense	\$ 73,810	\$ 76,000	\$ 88,000	\$ 81,370	\$ 85,000	
499	Other Supplies & Materials	2,150	6,000	6,000	4,225	10,000	\$5,500 Athletic Needs; Elem BB \$500
	Total Supply Expense	\$ 2,150	\$ 6,000	\$ 6,000	\$ 4,225	\$ 10,000	
599	Other Charges	36,365	16,500	19,500	6,760	29,073	Field Maint \$14,927; Misc \$8,000; Elem BB Profit Division \$3,073
	Total Other Expense	\$ 36,365	\$ 16,500	\$ 19,500	\$ 6,760	\$ 29,073	
790	Other Equipment	-	-	-	-	-	
	Total Capital Expense	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Student Body Education Program	\$ 469,139	\$ 534,634	\$ 549,634	\$ 502,334	\$ 537,909	
	Total Instruction	\$ 25,978,839	\$ 26,735,132	\$ 27,667,002	\$ 26,334,083	\$ 27,022,811	
72000 Support Service							
72110 Attendance							
162	Clerical Personnel	\$ 81,192	\$ 81,192	\$ 81,192	\$ 81,192	\$ 101,469	5 Attendance Assistants
188	Bonus Payments	3,252	764	3,264	3,262	783	Payment of (\$64.00 @ 4 & \$65.92 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	51,813	51,608	51,608	49,045	52,798	1 Employee (DM)
	Total Salary Expense	\$ 136,257	\$ 133,564	\$ 136,064	\$ 133,499	\$ 155,050	
201	Social Security	8,168	8,281	8,436	7,828	9,613	6.2% of Gross Salary
204	Pensions	16,351	16,028	16,328	15,683	12,341	10.3% Certified / 8% Classified
207	Medical Insurance	31,273	34,125	34,125	31,705	41,959	3% projected increase 2022
212	Employer Medicare	1,910	1,937	1,973	1,831	2,248	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	1,087	1,095	1,116	1,053	1,265	Support at .82% Salary
	Total Benefit Expense	\$ 58,789	\$ 61,466	\$ 61,978	\$ 58,100	\$ 67,426	
355	Travel	-	250	250	397	250	
	Total Contract Expense	\$ -	\$ 250	\$ 250	\$ 397	\$ 250	
471	Software	29,362	30,000	30,000	28,574	30,000	Skyward
499	Other Supplies & Materials	379	500	500	300	500	
	Total Supply Expense	\$ 29,741	\$ 30,500	\$ 30,500	\$ 28,874	\$ 30,500	
524	In-Service Staff Development	607	1,200	1,200	350	1,200	
	Total Other Expense	\$ 607	\$ 1,200	\$ 1,200	\$ 350	\$ 1,200	
	Total Attendance	\$ 225,394	\$ 226,980	\$ 229,992	\$ 221,220	\$ 254,426	
72120 Health Services							
105	Supervisor/Director	\$ 74,746	\$ 74,745	\$ 74,745	\$ 74,745	\$ 75,732	1 - CSH Supervisor
131	Medical Personnel	310,799	320,313	320,313	314,312	350,572	11 School Nurses (Potential RB replacement)
188	Bonus Payments	5,000	-	5,500	5,500	-	Payment of (\$64.00 @ 4 & \$65.92 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
198	Substitute Teachers (non-certified)	4,992	7,380	7,380	3,910	7,380	\$90 per day or \$10.00 per hr for nurses
	Total Salary Expense	\$ 395,537	\$ 402,438	\$ 407,938	\$ 398,467	\$ 433,684	
201	Social Security	22,901	23,751	24,094	23,238	25,675	6.2% of Gross Salary (Minus \$1,200)
204	Pensions	41,620	44,364	45,399	42,171	35,824	10.3% Certified / 8% Classified
207	Medical Insurance	62,637	68,937	69,007	67,524	70,502	3% projected increase 2022
212	Employer Medicare	5,356	5,835	5,916	5,325	6,285	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	1,750	1,750	1,726	-	Hybrid Retirement @ 2.03%
299	Other Fringe Benefits (Disability)	2,405	2,627	2,673	2,668	2,875	Support at .82% Salary

Franklin County, TN						FY 2021-2022 BUDGET	
General Purpose School Fund # 141							
Fund #141							
Account No.	Account Description	2019-2020 Actual	2020-2021 Original BG	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
	Total Benefit Expense	\$ 134,919	\$ 147,264	\$ 148,839	\$ 142,652	\$ 141,161	
355	Travel	42	150	150	-	150	\$150 Nurses Travel
399	Other Contracted Services	2,000	6,000	-	-	6,000	CSH \$6,000
	Total Contract Expense	\$ 2,042	\$ 6,150	\$ 150	\$ -	\$ 6,150	
499	Other Supplies & Materials	20,872	16,816	29,386	27,620	15,980	Supplies for nurses \$1,600 / CSH \$14,380
	Total Supply Expense	\$ 20,872	\$ 16,816	\$ 29,386	\$ 27,620	\$ 15,980	
524	In-Service Staff Development	7,781	8,600	2,799	2,800	8,600	CPR & Nurses training \$100; CSH \$8,500
599	Other Charges	8,907	-	-	-	-	CSH
	Total Other Expense	\$ 16,688	\$ 8,600	\$ 2,799	\$ 2,800	\$ 8,600	
	Total Health Services	\$ 570,058	\$ 581,268	\$ 589,112	\$ 571,539	\$ 605,575	
	72130 Other Student Support						
117	Career Ladder Program	6,000	5,000	5,000	5,000	4,000	4 Employees
123	Guidance Personnel	773,009	761,892	761,892	758,350	798,537	14 Employees
130	Social Worker	56,763	58,637	58,637	58,637	59,094	1 Employee
161	Secretary(ies)	74,365	74,251	74,251	74,251	75,131	3 employees
188	Bonus Payments	9,796	8,132	17,839	16,910	7,332	Payment of (\$64.00 @ 4 & \$65.92 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages (Safety Coordinator)	40,800	40,382	60,287	40,800	-	0.5 Safety Director (MM) moved to Maintenance
195	Substitute Teachers (Certified)	-	240	240	-	240	\$90 per day & daily rate for Long Term Subs
198	Substitute Teachers (Non-Certified)	375	675	675	550	675	\$67.50 per day
	Total Salary Expense	\$ 961,108	\$ 949,209	\$ 978,821	\$ 954,498	\$ 945,009	
201	Social Security	55,606	54,951	56,845	26,680	54,841	6.2% of Gross Salary (less \$3,750)
204	Pensions	99,072	96,689	100,220	95,631	93,399	10.3% Certified / 8% Classified
207	Medical Insurance	150,294	154,000	154,000	146,228	155,248	3% projected increase 2022
212	Employer Medicare	13,005	12,964	13,429	13,307	13,703	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	3,000	3,000	3,787	4,316	Hybrid Retirement @ 2.03%
299	Other Fringe Benefits (Disability)	1,073	1,090	1,107	1,126	1,101	Support at .82 % Salary
	Total Benefit Expense	\$ 319,050	\$ 322,694	\$ 328,601	\$ 286,759	\$ 322,608	
309	Contracts with Government Agencies	53,540	37,000	37,000	13,780	37,000	SRO (Original \$20,000 plus \$7,000 for cell phones; \$10,000 Training)
322	Evaluation & Testing	-	20,551	20,551	16,551	20,551	ACT Testing
355	Travel	528	2,000	2,212	1,554	2,500	Safety & Facilities \$1,000; Social Workers \$1,500
399	Other Contracted Services	18,811	324	324	324	324	Solo Protect \$324
	Total Contract Expense	\$ 72,879	\$ 59,875	\$ 60,087	\$ 32,209	\$ 60,375	
499	Other Supplies & Materials	10,356	1,250	2,568	-	1,250	Safety & Facility \$1,000; Social Worker \$250
	Total Supply Expense	\$ 10,356	\$ 1,250	\$ 2,568	\$ -	\$ 1,250	
524	In-Service Staff Development	927	2,376	2,164	290	2,376	Safety & Facilities \$1,500; Social Workers \$876
524	In-Service Staff Development - SRO	-	-	-	-	-	SRO Training (moved to 309)
599	Other Charges	9,970	14,000	14,000	11,550	20,000	Safety & Facilities \$14,000
	Total Other Expense	\$ 10,897	\$ 16,376	\$ 16,164	\$ 11,840	\$ 22,376	
790	Other Equipment	93,178	-	68,921	73,751	-	P/Y Safety Grant
	Total Capital Expense	\$ 93,178	\$ -	\$ 68,921	\$ 73,751	\$ -	
	Total Other Student Support	\$ 1,467,468	\$ 1,349,405	\$ 1,455,163	\$ 1,359,057	\$ 1,351,617	

Franklin County, TN						FY 2021-2022 BUDGET	
General Purpose School Fund # 141							
Fund #141							
Account	Account Description	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022	FURTHER EXPLANATION
No.		Actual	Original BG	Amended	Estimated	Proposed	
72210 Regular Instruction Program							
105	Supervisor/Director	\$ 146,275	\$ 159,194	\$ 159,194	\$ 137,455	\$ 239,801	2 FT (KT & LH) & .95 PT (SS & JC) Employees
117	Career Ladder Program	8,000	8,000	8,000	8,000	7,000	7 Employees
129	Librarians	588,247	588,013	588,013	583,138	611,493	11 F/T Employees
162	Clerical Personnel	41,165	40,987	40,987	38,966	42,011	1 Employee
163	Educational Assistants (Library)	15,432	17,350	17,350	17,350	15,840	1 Employee
188	Bonus Payments	10,197	9,754	21,470	20,970	9,180	Payment of (\$64.00 @ 4 & \$65.92 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages @ Certified	183,286	147,609	147,609	88,937	-	1 FT STREAM employee, 1 FT Curriculum Specialist; PT Public Relations (Fed picking up)
189	Other Salaries & Wages @ Support (Attendance Interventionist & PR/Grant Writer Support)	-	50,760	50,760	50,760	51,665	1 F/T & 1 P/T (KN) Employees, Interventionist 240 Days
189	Other Salaries & Wages (Summer School)	-	31,240	31,240	31,240	31,240	Summer School
195	Substitute Teachers (Certified)	225	960	960	420	960	\$90 per day & daily rate for Long Term Subs
198	Substitute Teachers (Non-Certified)	3,800	3,780	3,780	2,107	3,780	\$67.50 per day
	Total Salary Expense	\$ 996,627	\$ 1,057,647	\$ 1,069,363	\$ 979,343	\$ 1,012,969	
201	Social Security	56,955	61,574	62,300	57,728	60,867	6.2% of Gross Salary of Gross Salary
204	Pensions	104,713	110,021	111,255	102,375	97,166	10.3% Certified / 8% Classified
207	Medical Insurance	131,961	132,937	132,937	140,195	148,016	3% projected increase 2022
212	Employer Medicare	13,603	15,336	15,506	13,683	14,235	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	-	-	861	-	
299	Other Fringe Benefits (Disability)	461	895	909	758	898	Support at 0.82% Salary
	Total Benefit Expense	\$ 307,693	\$ 320,762	\$ 322,907	\$ 315,600	\$ 321,182	
320	Dues & Memberships	1,693	3,400	3,400	1,375	3,600	ASD; LRP; ACTE & Nat Student Clearinghouse
355	Travel	5,921	9,900	7,800	3,258	9,200	Secretaries travel \$2,500; PR/Grant Writer \$1,200; Secondary \$1,400; Elem Ed \$4,000 to include PreK & ELL; STEM \$300; Sup Proj \$300
399	Other Contracted Services	-	10,100	8,650	3,645	100	Pd Services; Secondary \$100
	Total Contract Expense	\$ 7,614	\$ 23,400	\$ 19,850	\$ 8,278	\$ 12,900	
429	Instructional Supplies	-	-	13,802	13,802	-	
499	Other Supplies & Materials	669	3,700	5,150	183	3,700	CI's Diff \$1,000; Textbooks \$2,000; Secondary \$200; Sup Proj \$500; HR \$2,000
	Total Supply Expense	\$ 669	\$ 3,700	\$ 18,952	\$ 13,985	\$ 3,700	
524	In-Service Staff Development	40,946	51,650	49,370	24,500	45,650	supervisors \$31,050; Secondary \$3,000; PreK; STEM \$1,400; CI's Diff & Study Council \$7,000; Sup Proj \$200
599	Other Charges	239	1,325	1,025	825	1,325	Para Pro Testing \$825; STEM \$300; Sup Proj \$200
	Total Other Expense	\$ 41,185	\$ 52,975	\$ 50,395	\$ 25,325	\$ 46,975	
790	Other Equipment	-	-	33,661	33,661	-	
	Total Capital Expense	\$ -	\$ -	\$ 33,661	\$ 33,661	\$ -	
	Total Regular Instruction Program	\$ 1,353,788	\$ 1,458,484	\$ 1,515,128	\$ 1,376,192	\$ 1,397,727	
72220 Special Education Program							
105	Supervisor/Director	\$ 93,345	\$ 93,345	\$ 93,345	\$ 93,345	\$ 96,769	1 Employee (TG)
124	Psychological Personnel	47,826	48,304	48,304	16,682	61,689	1 Employee (EK)
131	Medical Personnel	123,124	128,434	128,434	118,868	130,780	2 OT/PT Therapist; 1 SpEd Nurse; Plus \$10,000 for O/T riding bus
161	Secretary(ies)	18,436	19,811	19,811	18,495	21,924	1 Employee - 240 Day
188	Bonus Payments	3,752	764	5,710	5,935	1,065	Payment of (\$64.00 @ 4 & \$65.92 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages @ Certified	16,493	50,261	81,261	35,261	51,950	1 Psychological Examiner (TN)
189	Other Salaries & Wages @ Certified Summer School	-	31,000	31,000	30,000	31,000	Summer School
	Total Salary Expense	\$ 302,976	\$ 371,919	\$ 407,865	\$ 318,586	\$ 395,176	
201	Social Security	18,022	22,182	22,489	20,740	24,501	6.2% of Gross Salary of Gross Salary
204	Pensions	30,904	39,011	39,584	37,865	33,088	10.3% Certified / 8% Classified
207	Medical Insurance	38,947	39,625	39,625	49,991	48,143	3% projected increase 2022
212	Employer Medicare	4,215	5,210	5,210	4,429	5,730	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	1,750	1,750	728	-	Hybrid Retirement @ 2.03%
299	Other Fringe Benefits (Disability)	1,131	1,216	1,216	1,190	1,170	Support at 0.82% Salary
	Total Benefit Expense	\$ 93,219	\$ 108,994	\$ 109,874	\$ 114,943	\$ 112,633	
320	Dues & Memberships	525	1,130	1,130	933	1,280	ASHA, CPI, CEC Membership Dues
336	Maintenance & Repair Services - Equipment	1,631	2,000	2,000	2,000	2,000	Audiometers & Apple Repairs
355	Travel	6,129	12,000	12,000	4,325	12,000	Includes homebound
399	Other Contracted Services	89,567	84,000	144,000	118,000	144,000	Steller \$10,528; Assessment Contracting \$54,000; PT Evals \$4,600; OT Evals \$10,400; Mobility Orientation \$23,000; Therapy Travelers \$41,472

Franklin County, TN						FY 2021-2022 BUDGET	
General Purpose School Fund # 141							
Fund #141							
Account No.	Account Description	2019-2020 Actual	2020-2021 Original BG	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
	Total Contract Expense	\$ 97,852	\$ 99,130	\$ 159,130	\$ 125,258	\$ 159,280	
499	Other Supplies & Materials	11,181	8,000	8,000	39,038	11,000	Supplies for Medically Fragile Students
	Total Supply Expense	\$ 11,181	\$ 8,000	\$ 8,000	\$ 39,038	\$ 11,000	
524	In-Service Staff Development	13,629	14,000	14,000	13,960	11,000	Sp Ed Employees Training
599	Other Charges	120	5,000	5,000	3,115	5,000	Certification Reimbursement
	Total Other Expense	\$ 13,749	\$ 19,000	\$ 19,000	\$ 17,075	\$ 16,000	
725	Special Education Equipment - High Cost 703	-	-	1,500	40,000	1,500	
790	Other Equipment	58,536	-	-	-	-	Equipment for MS SPED classroom
	Total Capital Expense	\$ 58,536	\$ -	\$ 1,500	\$ 40,000	\$ 1,500	
	Total Special Education Program	\$ 577,513	\$ 607,043	\$ 705,369	\$ 654,900	\$ 695,589	
72230	Vocational Education Program						
105	Supervisor/Director	\$ -	\$ -	\$ -	\$ -	\$ 48,553	0.75 Employee (SM)
161	Secretary(ies)	41,165	40,987	40,987	38,966	42,011	1 Employee (RK)
188	Bonus Payments	1,252	764	1,264	1,262	1,065	Payment of (\$64.00 @ 4 & \$65.92 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages (Bus Driver)	465	2,950	2,950	-	2,950	
	Total Salary Expense	\$ 42,882	\$ 44,701	\$ 45,201	\$ 40,228	\$ 94,578	
201	Social Security	2,537	2,771	2,802	2,401	5,864	6.2% of Gross Salary of Gross Salary
204	Pensions	5,090	5,010	5,070	4,820	8,362	10.3% Certified / 8% Classified
207	Medical Insurance	6,772	6,875	6,875	6,855	14,100	3% projected increase 2022
212	Employer Medicare	600	648	655	562	1,371	1.45% of Gross Salary
299	Other Fringe Benefits	335	342	756	340	344	Support at 0.82% Salary
	Total Benefit Expense	\$ 15,334	\$ 15,647	\$ 16,158	\$ 14,978	\$ 30,042	
330	Operating Lease Payments (Copiers)	-	1,000	-	-	1,000	Copier Lease
355	Travel	2,283	1,500	40	40	1,500	Fuel/Bus Drivers for tours to FCHS
399	Other Contracted Services	2,410	5,000	-	-	5,000	Student Nurses Drug/Skin Testing & Nissan drug testing
	Total Contract Expense	\$ 4,693	\$ 7,500	\$ 40	\$ 40	\$ 7,500	
499	Other Supplies & Materials	-	100	159	159	100	
	Total Supply Expense	\$ -	\$ 100	\$ 159	\$ 159	\$ 100	
524	In-Service Staff Development	3,569	5,000	75	150	5,000	TCAT visits, Welding PD, LEAD & WBL
599	Other Charges	6,764	500	-	-	500	CTE Marketing Materials
	Total Other Expense	\$ 10,333	\$ 5,500	\$ 75	\$ 150	\$ 5,500	
	Total Vocational Education	\$ 73,242	\$ 73,448	\$ 61,633	\$ 55,555	\$ 137,720	
72250	Technology Department						
105	Supervisor/Director	\$ 79,340	\$ 80,264	\$ 80,264	\$ 80,264	\$ 83,555	1 Employee (LB)
162	Clerical Personnel	28,436	30,080	30,080	28,590	30,748	1 Employee
188	Bonus Payment	7,054	3,608	8,140	8,114	3,696	Payment of (\$64.00 @ 4 & \$65.92 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	284,204	283,488	283,488	272,830	291,130	7 Tech Employees
	Total Salary Expense	\$ 399,034	\$ 397,440	\$ 401,972	\$ 389,798	\$ 409,130	
201	Social Security	22,677	22,829	23,110	22,170	25,366	6.2% of Gross Salary of Gross Salary
204	Pensions	46,787	46,304	46,839	45,521	34,356	10.3% Certified / 8% Classified
207	Medical Insurance	56,653	57,220	57,220	55,190	65,738	3% projected increase 2022
212	Employer Medicare	5,304	5,763	5,829	5,185	5,932	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	2,473	2,601	2,634	2,595	2,639	Support at 0.82% Salary
	Total Benefit Expense	\$ 133,894	\$ 134,717	\$ 135,631	\$ 130,661	\$ 134,032	
320	Dues & Memberships	255	300	300	210	300	TETA, ISTE
330	Operating Lease Payments (Copiers)	1,140	1,500	4,450	4,450	3,000	Copier Leases
336	Maintenance & Repair - Equipment	-	-	-	-	-	Copier moved to 330
350	Internet Connectivity	75,018	98,040	98,040	98,040	120,942	
355	Travel	2,174	5,000	5,000	2,669	5,000	
399	Other Contracted Services	133,865	161,440	175,169	169,185	173,440	E-rate consulting, Dex Printing, District Landline Phones, Networking, Backup Recovery, Fiber Installs & Upgrades, Security Support
	Total Contract Expense	\$ 212,452	\$ 266,280	\$ 282,959	\$ 274,554	\$ 302,682	
470	Cabling	4,807	25,000	10,771	10,771	25,000	
471	Software	32,883	23,757	30,757	32,078	23,757	School InSites, Websites & Planbook
499	Other Supplies & Materials	78,704	42,500	41,050	40,893	42,500	Tech Supplies
	Total Supply Expense	\$ 116,394	\$ 91,257	\$ 82,578	\$ 83,742	\$ 91,257	
524	In-Service Staff Development	5,039	15,000	7,000	2,700	15,000	Technology Personnel Training
599	Other Charges	-	1,500	1,500	185	1,500	
	Total Other Expense	\$ 5,039	\$ 16,500	\$ 8,500	\$ 2,885	\$ 16,500	
790	Other Equipment	115,288	114,500	189,500	183,695	114,500	
	Total Capital Expense	\$ 115,288	\$ 114,500	\$ 189,500	\$ 183,695	\$ 114,500	
	Total Technology Department	982,101	1,020,694	1,101,140	1,065,335	1,068,101	

Franklin County, TN						FY 2021-2022 BUDGET	
General Purpose School Fund # 141							
Fund #141							
Account No.	Account Description	2019-2020 Actual	2020-2021 Original BG	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
72290	Other Programs						
215	On-behalf Payments to OPEB	\$ 170,025	\$ -	\$ 210,000	\$ -	\$ 210,000	(Reclassified in CAFR from 72320-215)
	Total Other Programs	\$ 170,025	\$ -	\$ 210,000	\$ -	\$ 210,000	
72310	Board of Education						
118	Secretary to the Board	\$ 682	\$ 750	\$ 750	\$ 865	\$ 750	Overtime rate for BOE Secretary
191	Board & Committee Members	30,550	31,200	31,200	31,200	31,200	8 Elected Positions @ \$325 per month
	Total Salary Expense	\$ 31,232	\$ 31,950	\$ 31,950	\$ 32,065	\$ 31,950	
201	Social Security	1,211	1,481	1,481	1,278	1,981	6.2% of Gross Salary of Gross Salary
204	Pensions	82	90	90	92	-	10.3% Certified / 8% Classified
212	Employer Medicare	453	463	463	471	463	3% projected increase 2022
299	Other Fringe Benefits	102,325	99,000	99,000	98,397	115,000	Post Retirement Insurance Payments
	Total Benefit Expense	\$ 104,071	\$ 101,034	\$ 101,034	\$ 100,238	\$ 117,444	
305	Audit Services	19,495	19,500	19,500	19,895	20,000	School's Activity Funds & Cafeteria Plate Counts
320	Dues & Memberships	11,399	15,000	15,000	11,351	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	4,973	15,000	50,000	50,390	50,000	Advertising \$1,000; Attorney's Fees
399	Other Contracted Services	7,315	12,300	12,300	11,580	12,300	Hepatitis B Vaccines, Post Accident Drug Testing \$5,300; TSBA
	Total Contract Expense	\$ 43,182	\$ 61,800	\$ 96,800	\$ 93,216	\$ 97,300	
499	Other Supplies & Materials	2,794	3,000	3,000	5,455	3,000	Board Docs \$2,700
	Total Supply Expense	\$ 2,794	\$ 3,000	\$ 3,000	\$ 5,455	\$ 3,000	
506	Liability Insurance	178,708	179,000	179,000	178,360	179,000	
510	Trustee's Commission	338,307	345,000	345,000	354,428	345,000	
513	Workman's Compensation Insurance	385,143	408,000	408,000	378,188	408,000	
524	In-Service Staff Development	10,627	12,500	12,500	6,285	12,500	
533	Criminal Investigation of Applicants - TBI	7,668	12,000	12,000	12,000	12,000	Fingerprinting new employees & Volunteers
599	Other Charges	3,079	3,750	3,750	3,410	10,000	Chamber, advertising, misc charges; MVR Reports \$3,000
	Total Other Expense	\$ 923,532	\$ 960,250	\$ 960,250	\$ 932,671	\$ 966,500	
	Total Board of Education	\$ 1,104,811	\$ 1,158,034	\$ 1,193,034	\$ 1,163,645	\$ 1,216,194	
72320	Director of Schools						
101	County Official/Administrative Officer	\$ 112,749	\$ 112,750	\$ 112,750	\$ 112,750	\$ 117,824	1 Employee (SB)
117	Career Ladder Program - CEO Supplement	1,000	1,000	1,000	1,000	1,000	1 Employee (TL)
161	Secretary(ies)	18,436	19,811	19,811	19,768	40,520	1 employee (SC)
162	Clerical Personnel	30,405	28,814	28,814	28,860	31,652	1 employee plus Sub
188	Bonus Payments	2,505	1,528	2,810	2,765	1,567	Payment of (\$64.00 @ 4 & \$65.92 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
	Total Salary Expense	\$ 165,095	\$ 163,903	\$ 165,185	\$ 165,143	\$ 192,563	
201	Social Security	9,645	9,579	9,658	9,652	11,939	6.2% of Gross Salary of Gross Salary
204	Pensions	18,035	17,700	17,885	17,618	17,933	10.3% Certified / 8% Classified
207	Medical Insurance	16,762	17,020	17,020	16,652	24,494	3% projected increase 2022
212	Employer Medicare	2,277	2,377	2,396	2,279	2,792	1.45% of Gross Salary
215	On Behalf Contributions for OPEB	-	210,000	-	-	-	Required ARC pymt into Reserve for OPEB (Reclassified in CAFR to 141-72290-215)
299	Other Fringe Benefits (Disability)	385	399	405	402	584	Support at 0.82% Salary
	Total Benefit Expense	\$ 47,104	\$ 257,076	\$ 47,364	\$ 46,603	\$ 57,741	
307	Communication	23,547	35,000	35,000	24,363	35,000	All phone lines including cell; School Messenger included 20-21; \$19,020 (every other year)
320	Dues & Memberships	3,459	4,245	4,245	4,245	4,245	
330	Operating Lease Payments (Copiers)	10,126	11,500	11,500	10,557	11,500	Copier Leases
336	Maintenance & Repair Services - Equipment	-	-	-	-	-	Copier Exp moved to 330
348	Postal Charges	796	1,200	1,200	800	1,600	Stamps & Postal Charges
355	Travel	1,234	1,500	1,500	2,151	2,000	Director of Schools
399	Other Contracted Services	-	20,000	20,000	9,950	20,000	School Messenger
	Total Contract Expense	\$ 39,162	\$ 73,445	\$ 73,445	\$ 52,066	\$ 74,345	
435	Office Supplies	3,752	6,500	6,500	6,618	6,500	Letterhead/Envelopes/CO office supplies
499	Other Supplies & Materials	814	2,500	2,500	2,500	2,500	
	Total Supply Expense	\$ 4,566	\$ 9,000	\$ 9,000	\$ 9,118	\$ 9,000	
524	In-Service Staff Development	4,606	10,000	9,000	4,482	10,000	Director of Schools
599	Other Charges	5,373	5,300	6,300	6,293	10,000	Bid Expenses, Gov Deals fees, Misc needs
	Total Other Expense	\$ 9,979	\$ 15,300	\$ 15,300	\$ 10,775	\$ 20,000	
	Total Director of Schools	\$ 265,906	\$ 518,724	\$ 310,293	\$ 283,705	\$ 353,649	
72410	Office of the Principal						
104	Principal(s)	\$ 864,406	\$ 870,051	\$ 870,051	\$ 870,051	\$ 901,072	11 Employees

Franklin County, TN						FY 2021-2022 BUDGET	
General Purpose School Fund # 141							
Fund #141							
Account No.	Account Description	2019-2020 Actual	2020-2021 Original BG	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
117	Career Ladder Program	11,000	11,000	11,000	8,458	7,000	7 Employees
119	Bookkeepers/Accountants	271,181	272,083	272,083	272,083	275,944	11 Employees (Previously in 161)
139	Assistant Principals	494,805	529,780	529,780	477,578	555,036	8 Employee
161	Secretary(ies)	125,462	124,987	124,987	123,850	127,928	6 Employees
188	Bonus Payments	22,415	12,264	30,925	30,539	11,750	Payment of (\$64.00 @ 4 & \$65.92 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries and Wages	54,893	55,164	55,164	54,521	55,470	3 Employees
195	Substitute Teacher (certified)	-	320	320	-	320	\$90 per day & daily rate for Long Term Subs
198	Substitute Teacher (non-certified)	450	540	540	75	540	\$67.50 per day
	Total Salary Expense	\$ 1,844,612	\$ 1,876,189	\$ 1,894,850	\$ 1,837,155	\$ 1,935,061	
201	Social Security	106,576	110,388	111,545	101,875	112,724	6.2% of Gross Salary (less \$7,250)
204	Pensions	198,670	197,920	200,003	187,810	187,288	10.3% Certified / 8% Classified
207	Medical Insurance	274,070	275,260	275,260	273,145	281,089	3% projected increase 2022
212	Employer Medicare	24,925	25,878	26,149	25,475	28,058	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	2,500	2,500	2,326	2,141	Hybrid Retirement @ 2.03%
299	Other Fringe Benefits (Disability)	3,702	3,708	3,788	3,666	3,750	Support at 0.82% Salary
	Total Benefit Expense	\$ 607,943	\$ 615,655	\$ 619,245	\$ 594,297	\$ 615,050	
320	Dues & Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	
355	Travel	-	-	1,500	1,500	-	
	Total Contract Expense	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	
599	Other Charges	-	-	-	-	-	
	Total Other Expense	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Office of the Principal	\$ 2,452,555	\$ 2,491,844	\$ 2,515,595	\$ 2,432,952	\$ 2,550,111	
72510	Fiscal Services						
317	Data Processing Services	\$ 11,561	\$ 11,561	\$ 11,561	\$ 11,561	\$ 11,561	County-wide Software Agreement
	Total Fiscal Services	\$ 11,561	\$ 11,561	\$ 11,561	\$ 11,561	\$ 11,561	
72520	Human Services/Personnel						
105	Supervisor/Director/Director	\$ 91,351	\$ 91,351	\$ 91,351	\$ 91,351	\$ 94,592	1 F/T Employee (LF)
162	Clerical Personnel	85,852	85,475	85,475	82,576	87,521	2 Employees (DH & RB)
188	Bonus Payments	3,257	2,291	383	3,802	2,350	Payment of (\$64.00 @ 4 & \$65.92 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
	Total Salary Expense	\$ 180,460	\$ 179,117	\$ 177,209	\$ 177,729	\$ 184,463	
201	Social Security	11,028	11,105	11,200	10,776	11,437	6.2% of Gross Salary of Gross Salary
204	Pensions	20,393	19,914	20,089	19,554	16,745	10.3% Certified / 8% Classified
207	Medical Insurance	20,315	20,620	20,620	19,397	21,151	3% projected increase 2022
212	Employer Medicare	2,579	2,597	2,619	2,520	2,675	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	699	701	709	650	718	Support at 0.82% Salary
	Total Benefit Expense	\$ 55,014	\$ 54,937	\$ 55,237	\$ 52,897	\$ 52,724	
320	Dues & Memberships	50	50	50	-	50	
330	Operating Lease Payments (Copiers)	4,619	6,000	6,000	6,000	7,000	Copier Leases
336	Maintenance & Repair Services - Equipment	-	-	-	-	-	Copier Expense moved to 330
355	Travel	13	300	300	140	300	Human Resource Dept
399	Other Contracted Services	1,800	2,500	2,500	2,500	1,800	Pre Employment Drug Testing
	Total Contract Expense	\$ 6,482	\$ 8,850	\$ 8,850	\$ 8,640	\$ 9,150	
471	Software	14,942	15,947	15,947	15,947	16,809	Timekeeping Software
	Total Supply Expense	\$ 14,942	\$ 15,947	\$ 15,947	\$ 15,947	\$ 16,809	
524	In-Service Staff Development	1,222	2,500	2,500	275	1,800	Human Resource Dept
	Total Other Expense	\$ 1,222	\$ 2,500	\$ 2,500	\$ 275	\$ 1,800	
701	Administration Equipment	-	200	200	-	-	
	Total Capital Expense	\$ -	\$ 200	\$ 200	\$ -	\$ -	
	Total Human Services/Personnel	\$ 258,120	\$ 261,551	\$ 259,943	\$ 255,488	\$ 264,947	
72610	Operation of the Plant						
166	Custodial Personnel	\$ 861,860	\$ 883,884	\$ 883,884	\$ 803,495	\$ 899,001	35.5 F/T & 3 P/T
188	Bonus Payments	20,389	5,406	22,656	22,492	5,386	Payment of (\$64.00 @ 4 & \$65.92 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	-	-	-	-	-	Moved to 72620-189
198	Substitutes (non-certified)	10,035	5,100	5,100	14,050	15,100	\$10 per hr (long term situations)
	Total Salary Expense	\$ 892,284	\$ 894,390	\$ 911,640	\$ 840,037	\$ 919,487	
201	Social Security	52,720	53,981	55,051	50,252	55,008	6.2% of Gross Salary
204	Pensions	102,540	106,715	108,785	96,312	71,920	10.3% Certified / 8% Classified
207	Medical Insurance	203,430	203,000	203,000	198,325	215,032	3% projected increase 2022
210	Unemployment Compensation	254	2,000	2,127	64	2,000	As Needed
212	Employer Medicare	12,394	12,969	13,219	11,805	13,333	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	6,541	7,248	7,391	6,590	7,136	Support at 0.82% Salary
	Total Benefit Expense	\$ 377,879	\$ 385,913	\$ 389,572	\$ 363,348	\$ 364,429	
359	Disposal Fees	49,010	50,300	50,300	50,495	60,700	Garbage Pickup at all locations
	Total Contract Expense	\$ 49,010	\$ 50,300	\$ 50,300	\$ 50,495	\$ 60,700	

Franklin County, TN						FY 2021-2022 BUDGET	
General Purpose School Fund # 141							
Fund #141							
Account	Account Description	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022	FURTHER EXPLANATION
No.		Actual	Original BG	Amended	Estimated	Proposed	
410	Custodial Supplies	151,273	200,000	200,000	200,000	180,000	
415	Electricity	1,242,778	1,475,000	1,475,000	1,308,000	1,420,000	No Projected Increase
434	Natural Gas	76,925	79,000	79,000	107,180	89,000	
442	Propane	16,683	16,500	16,500	12,560	16,500	No Projected Increase
454	Water & Sewer	124,431	145,000	145,000	128,000	145,000	No Projected Increase
	Total Supply Expense	\$ 1,612,090	\$ 1,915,500	\$ 1,915,500	\$ 1,755,740	\$ 1,850,500	
501	Boiler Insurance	13,234	13,368	13,368	6,725	13,368	No Projected Increase
502	Building & Contents Insurance	241,104	243,377	269,942	269,942	269,942	Added New Middle Schools
	Total Other Expense	\$ 254,338	\$ 256,745	\$ 283,310	\$ 276,667	\$ 283,310	
717	Maintenance Equipment	-	-	3,500	81,996	-	
720	Plant Operation Equipment	8,344	15,000	15,000	10,770	15,000	Buffers, mowers, etc
	Total Capital Expense	\$ 8,344	\$ 15,000	\$ 18,500	\$ 92,766	\$ 15,000	
	Total Operation of Plant	\$ 3,193,945	\$ 3,517,848	\$ 3,568,823	\$ 3,379,053	\$ 3,493,426	
72620	Maintenance of Plant						
105	Supervisor/Director	\$ -	\$ -	\$ -	\$ -	\$ 41,778	1 Emp (MM)
167	Maintenance Personnel	444,910	457,430	457,430	418,000	485,934	12 Employees
187	Overtime Pay	1,046	1,200	1,200	640	1,200	FCHS Athletics
188	Bonus Payments	8,170	2,844	8,344	8,060	3,133	Payment of (\$64.00 @ 4 & \$65.92 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	39,970	40,183	40,183	38,756	50,965	Office manager, TTT make, septic inspector, Field Supervisor
	Total Salary Expense	\$ 494,096	\$ 501,657	\$ 507,157	\$ 465,456	\$ 583,009	
201	Social Security	28,112	29,369	29,710	26,390	36,147	6.2% of Gross Salary of Gross Salary
204	Pensions	58,278	60,199	60,859	54,470	46,944	10.3% Certified / 8% Classified
207	Medical Insurance	74,205	75,610	75,610	73,995	91,653	3% projected increase 2022
212	Employer Medicare	6,575	6,895	6,975	6,125	8,454	1.45% of Gross Salary
217	Retirement - Hybrid Stabilization	-	-	-	59	-	
299	Other Fringe Benefits (Disability)	3,606	3,751	3,797	3,595	4,307	Support at 0.82% Salary
	Total Benefit Expense	\$ 170,776	\$ 175,824	\$ 176,951	\$ 164,634	\$ 187,505	
307	Communication	-	-	-	-	-	Cellular Phone
329	Laundry Service	1,539	1,500	1,900	1,900	1,500	Uniforms at FCHS
330	Operating Lease Payments (Copiers)	1,140	1,200	1,305	1,305	1,200	Copier Leases
335	Maintenance & Repair Services - Building	298,149	462,500	418,359	249,000	257,000	TECH White Boards \$20,000;
336	Maintenance & Repair Services - Equipment	15,230	12,500	21,500	17,825	20,000	Copier Expense moved to 330
338	Maintenance & Repair Services - Vehicle	15,710	16,000	32,805	30,615	23,000	
399	Other Contracted Services	80,626	167,850	139,440	131,185	127,350	Pest Control, Fire Ext ,Bleachers & Elevator Inspections, Security Alarms, Cranes, Lock & Key & Security; Skilled Contracted Labor
	Total Contract Expense	\$ 412,394	\$ 661,550	\$ 615,309	\$ 431,830	\$ 430,050	
425	Gasoline	14,421	22,000	22,000	21,500	27,500	
499	Other Supplies & Materials	2,261	20,875	25,375	5,265	21,000	Tech Whiteboards \$20,000; Walmart, Lakeway, Etc
	Total Supply Expense	\$ 16,682	\$ 42,875	\$ 47,375	\$ 26,765	\$ 48,500	
599	Other Charges	2,081	1,000	8,391	8,121	2,500	Shipping & Other Misc Charges
	Total Other Expense	\$ 2,081	\$ 1,000	\$ 8,391	\$ 8,121	\$ 2,500	
707	Building Improvements	-	-	-	-	125,000	Building/Asset Maintenance Initiative
717	Maintenance Equipment	13,743	-	-	-	10,000	
	Total Capital Expense	\$ 13,743	\$ -	\$ -	\$ -	\$ 135,000	
	Total Maintenance of Plant	\$ 1,109,772	\$ 1,382,906	\$ 1,355,183	\$ 1,096,806	\$ 1,386,564	
72710	Transportation						
105	Supervisor/Director	\$ 40,800	\$ 40,382	\$ 40,382	\$ 40,800	\$ 41,778	50% of Transportation Director (MM)
146	Bus Drivers	188,230	209,908	209,908	195,070	222,121	11 Special Ed Bus Drivers plus \$10,000 summer school
188	Bonus Payments	10,500	-	11,141	11,141	-	Payment of (\$64.00 @ 4 & \$65.92 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	36,767	47,908	47,908	34,426	39,879	Summer School \$10,000; 0.75 Clerical (JD)
198	Substitute (non-certified)	18,664	21,600	21,600	7,760	21,600	\$67.50 per day or \$9 hourly for bus monitors
	Total Salary Expense	\$ 294,961	\$ 319,798	\$ 330,939	\$ 289,197	\$ 325,378	
201	Social Security	17,746	19,827	20,518	17,274	20,173	6.2% of Gross Salary of Gross Salary
204	Pensions	33,154	35,085	36,417	32,709	23,663	10.3% Certified / 8% Classified
207	Medical Insurance	50,787	51,790	51,790	53,346	52,739	3% projected increase 2022
212	Employer Medicare	4,151	4,637	4,799	4,040	4,718	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	1,775	2,114	2,204	1,798	1,984	Support at 0.82% Salary
	Total Benefit Expense	\$ 107,613	\$ 113,454	\$ 115,728	\$ 109,167	\$ 103,277	
307	Communication	1,335	2,000	2,000	1,403	2,000	Cell phone bus drivers & director
313	Contracts with Parents	1,592	2,000	2,000	-	5,600	Travel for parents to transport their children (2)
315	Contracts with Vehicle Owners	1,589,212	1,606,920	1,626,420	1,615,990	1,647,093	2.5% Increase
315	Fuel Supplement	-	15,000	15,000	-	15,000	
336	Maintenance & Repair Services - Equipment	1,106	3,000	4,300	4,260	5,000	Radio Repairs

Franklin County, TN						FY 2021-2022 BUDGET	
General Purpose School Fund # 141							
Fund #141							
Account	Account Description	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022	FURTHER EXPLANATION
No.		Actual	Original BG	Amended	Estimated	Proposed	
338	Maintenance & Repair Services - Vehicle	120,397	118,000	114,653	114,653	120,000	Maint & Repairs to County owned Buses
399	Other Contracted Services	9,231	15,000	14,200	15,600	15,000	Pre-Employment Testing, Random Drug/Alcohol tests, Post Accident, CDL Physicals, Fire Extinguishers
	Total Contract Expense	\$ 1,722,873	\$ 1,761,920	\$ 1,778,573	\$ 1,751,906	\$ 1,809,693	
425	Gasoline	30,227	55,000	55,000	25,000	55,000	Fuel for County Buses/Director
450	Tires & Tubes	4,680	10,000	10,000	3,000	10,000	County Buses
499	Other Supplies & Materials	346	715	715	200	800	School Bus Forms & Misc. Supplies
	Total Supply Expense	\$ 35,253	\$ 65,715	\$ 65,715	\$ 28,200	\$ 65,800	
511	Vehicle Insurance (contracted bus drivers)	23,913	23,913	24,610	24,610	24,610	Insurance for contracted buses
524	In-Service Staff Development	1,120	2,000	4,150	1,200	2,500	ASMS/TAPT/State Training, Bus Drivers Training
599	Other Charges	3,436	5,000	5,000	4,000	5,000	Tags, Inspections for Extended Utilization; includes reimb for CDL for coaches
	Total Other Expense	\$ 28,469	\$ 30,913	\$ 33,760	\$ 29,810	\$ 32,110	
701	Administration Equipment	180	500	500	255	500	
729	Transportation Equipment	113,116	100	100	8,917	100,000	\$100K New Bus Request
	Total Capital Expense	\$ 113,296	\$ 600	\$ 600	\$ 9,172	\$ 100,500	
	Total Transportation	\$ 2,302,465	\$ 2,292,400	\$ 2,325,315	\$ 2,217,453	\$ 2,436,758	\$ -
72810	Central and Other						
188	Bonus Payments	\$ 500	\$ 768	\$ 2,018	\$ 1,250	\$ -	Payment of (\$64.00 @ 4 & \$65.92 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	68,856	70,976	93,223	78,002	76,227	1 Certified (UW)/ 2 Classified for TSW Grant
	Total Salary Expense	\$ 69,356	\$ 71,744	\$ 95,241	\$ 79,252	\$ 76,227	
201	Social Security	4,169	4,475	5,933	4,795	4,726	6.2% of Gross Salary
204	Pensions	7,742	7,908	10,706	8,770	7,134	10.3% Certified / 8% Classified
207	Medical Insurance	15,236	13,814	27,115	13,685	14,100	3% projected increase 2022
212	Employer Medicare	975	1,046	1,387	1,121	1,105	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	155	235	406	293	256	Support at 0.82% Salary
	Total Benefit Expense	\$ 28,277	\$ 27,478	\$ 45,547	\$ 28,664	\$ 27,322	
	Total Central & Other	\$ 97,633	\$ 99,222	\$ 140,789	\$ 107,916	\$ 103,549	
	Total Support Services	\$ 16,216,357	\$ 17,051,413	\$ 17,548,070	\$ 16,252,377	\$ 17,537,515	
	Non Instructional Services						
73300	Community Services (ESP, Campora, Workforce, Coalition Prevention Grants)						
105	Supervisor/Director	\$ 9,501	\$ 10,000	\$ 10,000	\$ 12,223	\$ 10,000	1 P/T Employee ESP (KN)
188	Bonus Payments	800	-	-	-	-	Payment of (\$64.00 @ 4 & \$65.92 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	235,500	260,901	265,749	170,046	273,633	ESP \$180,200 and Grant Employees
	Total Salary Expense	\$ 245,801	\$ 270,901	\$ 275,749	\$ 182,269	\$ 283,633	
201	Social Security	14,344	17,821	18,057	10,904	17,629	6.2% of Gross Salary of Gross Salary
204	Pensions	14,130	18,770	17,891	12,513	6,943	10.3% Certified / 8% Classified
207	Medical Insurance	6,775	5,051	5,419	7,142	7,050	3% projected increase 2022
210	Unemployment Compensation	2,958	-	3,518	3,230	-	
212	Employer Medicare	3,520	4,156	4,185	2,934	4,123	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	150	150	31	-	Hybrid Retirement @ 2.03%
299	Other Fringe Benefits (Disability)	688	668	693	698	712	Support at 0.82% Salary
	Total Benefit Expense	\$ 42,415	\$ 46,616	\$ 49,913	\$ 37,452	\$ 36,457	
307	Communication	1,337	2,500	2,500	1,137	2,500	ESP \$2,000; Campora \$500
330	Operating Lease Payments	-	-	1,319	3,076	-	
349	Printing, Stationary & Forms	-	-	-	-	800	Established \$800
355	Travel	15,308	1,148	5,438	4,875	775	Established \$375; MRT \$400
399	Other Contracted Services	250,217	109,962	314,391	275,685	171,062	ESP \$3,000; Established \$4,000; MRT \$109,100; Lifeline \$54,962
	Total Contract Expense	\$ 266,862	\$ 113,610	\$ 323,648	\$ 284,773	\$ 175,137	
499	Other Supplies & Materials	80,401	37,510	82,938	73,075	45,457	Campora \$4,000; ESP \$20,600; Established \$6,261; Lifeline \$2,296; MRT \$12,300
	Total Supply Expense	\$ 80,401	\$ 37,510	\$ 82,938	\$ 73,075	\$ 45,457	
504	Indirect Cost	9,853	4,796	17,466	17,465	4,796	Established \$2,654; Lifeline \$2,142
524	In-Service Staff Development	-	-	-	-	2,273	Established \$2,273
599	Other Charges	102,031	18,525	124,583	83,517	32,278	ESP \$8,400, Campora \$2,000; Established \$9,578
	Total Other Expense	\$ 111,884	\$ 23,321	\$ 142,049	\$ 100,982	\$ 39,347	
790	Other Equipment	-	-	-	-	-	
	Total Capital Expense	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Community Services	\$ 747,363	\$ 491,958	\$ 874,296	\$ 678,551	\$ 580,032	

Franklin County, TN						FY 2021-2022 BUDGET	
General Purpose School Fund # 141							
Fund #141							
Account No.	Account Description	2019-2020 Actual	2020-2021 Original BG	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
73400	Early Childhood Education (Preschool Program)						
105	Supervisor/Director	\$ 21,043	\$ 22,005	\$ 22,005	\$ 17,466	\$ -	
116	Teachers	505,318	509,380	515,890	485,599	560,552	10 Employees
117	Career Ladder	-	-	-	-	1,000	
163	Educational Assistants (Aides)	175,866	179,974	179,974	172,137	191,868	10 Employees
188	Bonus Payments	8,787	9,766	19,815	14,453	9,177	Payment of (\$64.00 @ 4 & \$65.92 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (certified)	862	1,125	1,125	4,745	2,250	\$90 per day & daily rate for Long Term Subs
198	Substitute Teachers (non-certified)	12,525	12,500	12,500	10,713	25,000	\$67.50 per day for Regular Subs
	Total Salary Expense	\$ 724,401	\$ 734,750	\$ 751,309	\$ 705,113	\$ 789,847	
201	Social Security	40,197	44,584	45,207	39,610	50,291	6.2% of Gross Salary of Gross Salary
204	Pensions	74,492	76,458	77,577	69,825	71,215	10.3% Certified / 8% Classified
207	Medical Insurance	142,975	152,000	152,000	136,825	160,719	3% projected increase 2022
212	Employer Medicare	9,725	10,756	10,902	9,585	11,810	1.45% of Gross Salary
217	Retirement - Hybrid Stabilization	-	-	-	780	823	
299	Other Fringe Benefits (Disability)	1,310	1,482	1,524	1,375	1,540	Support at 0.82% Salary
	Total Benefit Expense	\$ 268,699	\$ 285,280	\$ 287,209	\$ 258,000	\$ 296,397	
499	Other Supplies & Materials	763	-	-	-	-	
	Total Supply Expense	\$ 763	\$ -	\$ -	\$ -	\$ -	
524	In-Service Staff Development	-	-	-	-	-	
	Total Other Expense	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Early Childhood Education	\$ 993,863	\$ 1,020,030	\$ 1,038,519	\$ 963,113	\$ 1,086,245	
	Total Non Instructional Services	\$ 1,741,226	\$ 1,511,988	\$ 1,912,815	\$ 1,641,664	\$ 1,666,276	
	Capital Outlay						
76100	Regular Capital Outlay						
399	Other Contracted Services	\$ -	\$ -	\$ 5,200	\$ 5,175	\$ -	
	Total Contract Expense	\$ -	\$ -	\$ 5,200	\$ 5,175	\$ -	
706	Building Construction	-	-	-	-	-	
707	Building Improvement	71,483	-	963	963	260,000	Huntland Lighting
799	Other Capital Outlay	90,172	100,000	279,800	140,000	288,907	Capital Outlay needs Reg \$100K (from Software \$100K)
	Total Capital Expense	\$ 161,655	\$ 100,000	\$ 280,763	\$ 140,963	\$ 548,907	
	Total Capital Outlay	\$ 161,655	\$ 100,000	\$ 285,963	\$ 146,138	\$ 548,907	
82130	Principal on Debt						
620	Debt Service Contribution to Primary Government	\$ 71,225	\$ -	\$ -	\$ -	\$ -	Principal on Excel Lighting Matured 2019/20
	Total Education Principal on Debt	\$ 71,225	\$ -	\$ -	\$ -	\$ -	
82230	Interest on Debt						
620	Debt Service Contribution to Primary Government	\$ 1,693	\$ -	\$ -	\$ -	\$ -	Interest on Excel Lighting Matured 2019/20
	Total Education Interest on Debt	\$ 1,693	\$ -	\$ -	\$ -	\$ -	
	Total Expenditures	\$ 44,170,995	\$ 45,398,529	\$ 47,413,851	\$ 44,374,260	\$ 46,775,508	
99000	OTHER USES						
99100	Transfers Out						
590	Transfer to Other Funds	\$ 100,000	\$ -	\$ -	\$ -	\$ -	Federal Projects & Other Grant Operational
	Total Other Uses	\$ 100,000	\$ -	\$ -	\$ -	\$ -	
	Total Expenditures and Other Uses	\$ 44,270,995	\$ 45,398,529	\$ 47,413,851	\$ 44,374,260	\$ 46,775,508	
	Estimated Beginning Fund Balance July 1	\$ 7,939,237	\$ 8,215,306	\$ 8,215,306	\$ 8,215,306	\$ 11,167,348	
	Excess of Estimated Revenues & Other Sources Over (Under) Estimated Expend. & Other Uses	\$ 1,679,665	\$ (469,143)	\$ (87,549)	\$ 2,952,042	\$ 26,460	
	Adjustment for Encumbrances	\$ (481,816)	\$ -	\$ -	\$ -	\$ -	
	Audit Adjustments						
	Estimated Ending Fund Balance June 30	\$ 9,137,086	\$ 7,746,163	\$ 8,127,757	\$ 11,167,348	\$ 11,193,808	
	Restricted for Education 34555	\$ (875,857)	\$ (798,389)	\$ (798,389)	\$ (906,520)	\$ (906,520)	Estimated 3/29/21
	Restricted for Instruction 34560	14,091			14,091	14,091	
	Restricted for Education 34587 Hybrid Stabilization		(64,932)	(64,932)	(136,053)	(136,053)	
	Committed for Education 34656 (Includes OPEB)	(2,569,853)	(2,333,549)	(2,333,549)	(2,543,549)	(2,543,549)	
	Estimated Unassigned Fund Balance June 30	\$ 5,705,468	\$ 4,549,294	\$ 4,930,887	\$ 7,595,315	\$ 7,621,776	Required Unassigned Fund Balance 3% = \$1,363,732
	Total Salary Expense	\$ 26,302,139	\$ 26,738,105	\$ 27,329,253	\$ 25,994,763	\$ 27,616,072	59.04%

Franklin County, TN						FY 2021-2022 BUDGET	
General Purpose School Fund # 141							
Fund #141							
Account No.	Account Description	2019-2020 Actual	2020-2021 Original BG	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
	Total Benefit Expense	9,125,439	9,449,605	9,580,814	8,776,319	9,745,490	20.83%
	Total Contract Expense	3,419,372	3,719,257	4,016,173	3,649,000	3,742,559	8.00%
	Total Supply Expense	2,760,905	3,258,113	3,418,731	3,134,171	2,705,757	5.78%
	Total Other Expense	1,685,270	1,543,525	1,681,960	1,528,186	1,608,686	3.44%
	Total Debt Expense	72,918	-	-	-	-	0.00%
	Total Capital Expense	904,952	689,925	1,386,921	1,291,822	1,356,944	2.90%
	Total School General Appropriations	\$ 44,270,995	\$ 45,398,528	\$ 47,413,851	\$ 44,374,261	\$ 46,775,506	100.00%

Franklin County, TN					FY 2021-2022 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2019-2020	2020-2021	2020-2021	2021-2022	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
Estimated Revenues						
47000 Federal Government						
47100 Federal Through State						
47131	VOCATIONAL PROGRAM IMPROVEMENT	\$ 156,370	\$ 101,303	\$ 101,303	\$ 93,497	**Federal Grants 100% In & Out
47141	ESEA TITLE I	1,357,969	1,435,562	1,435,562	1,301,947	
47143	EDUCATION OF THE HANDICAPPED ACT	1,360,478	1,598,007	1,598,007	1,454,332	
47145	SPECIAL EDUCATION PRESCHOOL GRANTS	91,581	136,148	136,148	133,552	
47146	ENGLISH LANGUAGE ACQUISITION GRANTS	15,148	18,217	18,217	16,898	
47189	EISENHOWER PROFESSIONAL DEVELOPMENT S	87,831	447,453	447,453	271,657	
47301	Covid-19 Grant # 1	-	1,003,928	1,003,928	-	
47303	Covid-19 Grant # 3	-	100,000	100,000	-	
47306	Covid-19 Grant # A	-	4,460	4,460	-	
47307	Covid-19 Grant # B	-	4,349,833	4,349,833	-	
47309	Covid-19 Grant # D	-	105,000	105,000	-	
47590	OTHER FEDERAL THROUGH STATE	104,043	30,999	30,999	107,401	
	Total Federal Government	\$ 3,173,420	\$ 9,330,911	\$ 9,330,911	\$ 3,379,285	
49000 Other Sources (non-revenue)						
49800	Transfer (from General Purpose)	\$ -	\$ -	\$ -	\$ -	Operating Cash flow from GP
	Total Other Sources (non-revenue)	\$ -	\$ -	\$ -	\$ -	
	Total Estimated Revenue & Other Sources	\$ 3,173,420	\$ 9,330,911	\$ 9,330,911	\$ 3,379,285	
Estimated Expenditures						
71000 Instruction						
71100 Regular Instruction						
116	Teachers	\$ 682,384	\$ 709,458	\$ 709,458	\$ 724,601	
163	Educational Assistants	129,001	157,946	157,946	127,356	
188	Bonus Payments	7,316	8,506	8,506	6,564	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	6,640	295,000	295,000	-	
195	Certified Substitute Teachers	-	11,928	11,928	-	
198	Non-Certified Substitute Teachers	-	23,176	23,176	-	
	Total Salary Expense	\$ 825,341	\$ 1,206,014	\$ 1,206,014	\$ 858,521	
201	Social Security	44,023	66,431	66,431	52,470	6.2% of Gross Salary
204	Pensions	82,360	108,951	108,951	90,259	10.63% Certified / 12% Classified
207	Medical Insurance	144,574	164,396	164,396	153,376	No Projected Increase 2020
212	Employer Medicare Liability	11,211	16,021	16,021	12,952	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	-	-	-	
299	Other Fringe Benefits	856	1,329	1,329	1,045	LTD 0.82% Classified
	Total Benefit Expense	\$ 283,024	\$ 357,127	\$ 357,127	\$ 310,103	
312	Contracts w/Private Agencies	-	11,095	11,095	-	
399	Other Contracted Services	-	-	-	73,000	
	Total Benefit Expense	\$ -	\$ 11,095	\$ 11,095	\$ 73,000	
429	Instructional Supplies & Materials	31,290	667,713	667,713	67,441	
499	Other Supplies & Materials	4,383	5,803	5,803	11,398	
	Total Supply Expense	\$ 35,673	\$ 673,516	\$ 673,516	\$ 78,839	
599	Other Charges	-	-	-	-	
	Total Other Expense	\$ -	\$ -	\$ -	\$ -	
722	Regular Instruction Equipment	36,892	654,153	654,153	-	
	Total Capital Expense	\$ 36,892	\$ 654,153	\$ 654,153	\$ -	
	Total Regular Instruction	\$ 1,180,930	\$ 2,901,906	\$ 2,901,906	\$ 1,320,463	
71200 Special Education Program						
163	Educational Assistants	\$ 429,458	\$ 446,513	\$ 446,513	\$ 498,672	
171	Speech Pathologist	16,219	16,736	16,736	16,884	
198	Non-Certified Substitute Teachers	1,138	2,069	2,069	600	
	Total Salary Expense	\$ 446,815	\$ 465,318	\$ 465,318	\$ 516,156	
201	Social Security	26,017	28,832	28,832	31,986	6.2% of Gross Salary
204	Pensions	52,379	55,513	55,513	61,621	10.63% Certified / 12% Classified
207	Medical Insurance	152,834	169,056	169,056	193,536	No Projected Increase 2020
212	Employer Medicare Liability	6,085	6,743	6,743	7,650	1.45% of Gross Salary

Franklin County, TN					FY 2021-2022 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2019-2020	2020-2021	2020-2021	2021-2022	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
299	Other Fringe Benefits	3,486	3,661	3,661	3,921	LTD 0.82% Classified
	Total Benefit Expense	\$ 240,801	\$ 263,805	\$ 263,805	\$ 298,714	
336	Maintenance & Repair - Equipment	13,417	16,959	16,959	14,094	
	Total Contract Expense	\$ 13,417	\$ 16,959	\$ 16,959	\$ 14,094	
429	Instructional Supplies & Materials	176,116	187,994	187,994	130,700	
499	Other Supplies & Materials	-	20,347	20,347	46,952	
	Total Supply Expense	\$ 176,116	\$ 208,341	\$ 208,341	\$ 177,652	
599	Other Charges	-	3,500	3,500	1,050	
	Total Other Charges	\$ -	\$ 3,500	\$ 3,500	\$ 1,050	
725	Special Education Equipment	61,583	174,700	174,700	11,875	
	Total Capital Expense	\$ 61,583	\$ 174,700	\$ 174,700	\$ 11,875	
	Total Special Education Program	\$ 938,732	\$ 1,132,623	\$ 1,132,623	\$ 1,019,541	
71300	Career & Technical Education Program					
336	Maintenance & Repair - Equipment	\$ -	\$ -	\$ -	\$ 3,000	
	Total Contracted Expense	\$ -	\$ -	\$ -	\$ 3,000	
429	Instructional Supplies & Materials	-	-	-	9,000	
	Total Supply Expense	\$ -	\$ -	\$ -	\$ 9,000	
730	Vocational Instruction Equipment	\$ 129,027	\$ 92,305	\$ 92,305	55,934	
	Total Capital Expense	\$ 129,027	\$ 92,305	\$ 92,305	\$ 55,934	
	Total Vocational Education Program	\$ 129,027	\$ 92,305	\$ 92,305	\$ 67,934	
72000	Support Services					
72120	Health Services					
189	Other Salaries & Wages	\$ -	\$ 44,000	\$ 44,000	\$ -	
	Total Salary Expense	\$ -	\$ 44,000	\$ 44,000	\$ -	
201	Social Security	-	2,728	2,728	-	6.2% of Gross Salary
204	Pensions	-	5,280	5,280	-	10.63% Certified / 12% Classified
212	Employer Medicare Liability	-	638	638	-	1.45% of Gross Salary
	Total Benefit Expense	\$ -	\$ 8,646	\$ 8,646	\$ -	
361	Permits	-	361	361	-	
	Total Contract Expense	\$ -	\$ 361	\$ 361	\$ -	
499	Other Supplies and Materials	-	16,733	16,733	-	
	Total Supply Expense	\$ -	\$ 16,733	\$ 16,733	\$ -	
599	Other Charges	-	11,000	11,000	-	
	Total Other Expense	\$ -	\$ 11,000	\$ 11,000	\$ -	
	Total Health Services	\$ -	\$ 80,740	\$ 80,740	\$ -	
72130	Other Student Support					
189	Other Salaries & Wages	\$ 87,085	\$ 7,200	\$ 7,200	\$ -	
	Total Salary Expense	\$ 87,085	\$ 7,200	\$ 7,200	\$ -	
201	Social Security	5,399	372	372	-	
204	Pensions	8,596	628	628	-	
212	Employer Medicare Liability	1,263	87	87	-	
	Total Benefit Expense	\$ 15,258	\$ 1,087	\$ 1,087	\$ -	
355	Travel	-	3,733	3,733	18,363	
399	Other Contracted Services	-	-	-	-	
	Total Contract Expense	\$ -	\$ 3,733	\$ 3,733	\$ 18,363	
471	Software	-	27,500	27,500	-	
499	Other Supplies & Materials	7,184	42,114	42,114	13,372	
	Total Supply Expense	\$ 7,184	\$ 69,614	\$ 69,614	\$ 13,372	
524	In-Service Staff Development	5,602	3,865	3,865	4,700	
599	Other Charges	17,781	135,667	135,667	12,054	
	Total Other Expense	\$ 23,383	\$ 139,532	\$ 139,532	\$ 16,754	
790	Other Equipment	-	11,508	11,508	12,348	
	Total Capital Expense	\$ -	\$ 11,508	\$ 11,508	\$ 12,348	
	Total Other Student Support	\$ 132,910	\$ 232,673	\$ 232,673	\$ 60,837	
72210	Regular Instruction Program					
105	Supervisor / Director	\$ 44,175	\$ 46,350	\$ 46,350	\$ 44,175	
188	Bonus Payments	-	7,550	7,550	-	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	16,493	655,752	655,752	166,333	

Franklin County, TN					FY 2021-2022 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2019-2020	2020-2021	2020-2021	2021-2022	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
	Total Salary Expense	\$ 60,668	\$ 709,652	\$ 709,652	\$ 210,508	
201	Social Security	3,761	48,676	48,676	13,052	6.2% of Gross Salary
204	Pensions	6,334	60,261	60,261	21,659	10.63% Certified / 12% Classified
207	Medical Insurance	9,156	47,485	47,485	42,093	No Projected Increase 2020
212	Employer Medicare Liability	880	11,384	11,384	3,053	1.45% of Gross Salary
299	Other Fringe Benefits	-	62	62	-	
	Total Benefit Expense	\$ 20,131	\$ 167,868	\$ 167,868	\$ 79,856	
355	Travel	88	4,500	4,500	3,500	
399	Other Contracted Services	-	-	-	0	
	Total Contract Expense	\$ 88	\$ 4,500	\$ 4,500	\$ 3,500	
432	Library Books	-	124,023	124,023	-	
	Total Supply Expense	\$ -	\$ 124,023	\$ 124,023	\$ -	
524	In-Service Staff Development	178,479	327,456	327,456	40,302	
599	Other Charges	7,560	7,600	7,600	5,500	
	Total Other Expense	\$ 186,039	\$ 335,056	\$ 335,056	\$ 45,802	
	Total Regular Instruction Program	\$ 266,926	\$ 1,341,098	\$ 1,341,098	\$ 339,666	
72220	Special Education Program					
124	Psychological Personnel	\$ 13,500	\$ 13,716	\$ 13,716	\$ 14,850	
131	Medical Personnel	51,284	46,302	46,302	44,872	
161	Secretary(ies)	-	-	-	-	
162	Clerical Personnel	37,458	37,916	37,916	40,839	
188	Bonus Payments	815	1,504	1,504	1,504	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	-	32,600	32,600	6,300	
	Total Salary Expense	\$ 103,057	\$ 132,038	\$ 132,038	\$ 108,365	
201	Social Security	6,226	8,057	8,057	6,235	6.2% of Gross Salary
204	Pensions	12,369	13,022	13,022	12,824	10.63% Certified / 12% Classified
207	Medical Insurance	13,543	20,315	20,315	27,648	No Projected Increase 2020
212	Employer Medicare Liability	1,456	1,884	1,884	1,549	1.45% of Gross Salary
299	Other Fringe Benefits	772	798	798	825	LTD 0.82% Classified
	Total Benefit Expense	\$ 34,366	\$ 44,076	\$ 44,076	\$ 49,081	
312	Contracts W/Private Agencies	1,536	70,783	70,783	58,800	
355	Travel	-	1,000	1,000	500	
	Total Contract Expense	\$ 1,536	\$ 71,783	\$ 71,783	\$ 59,300	
499	Other Supplies & Materials	37,732	37,894	37,894	7,799	
	Total Supply Expense	\$ 37,732	\$ 37,894	\$ 37,894	\$ 7,799	
524	In-Service Staff Development	82,111	59,490	59,490	35,979	
599	Other Charges	2,384	12,500	12,500	5,000	
	Total Other Expense	\$ 84,495	\$ 71,990	\$ 71,990	\$ 40,979	
790	Other Equipment	499	4,206	4,206	36,872	
	Total Capital Expense	\$ 499	\$ 4,206	\$ 4,206	\$ 36,872	
	Total Special Education Program	\$ 261,685	\$ 361,985	\$ 361,985	\$ 302,397	
72230	Career & Technical Education Program					
355	Travel	8,247	-	-	-	
	Total Contract Expense	\$ 8,247	\$ -	\$ -	\$ -	
524	In-Service Staff Development	-	200	200	2,500	
	Total Other Expense	\$ -	\$ 200	\$ 200	\$ 2,500	
	Total Career & Technical Education Program	\$ 8,247	\$ 200	\$ 200	\$ 2,500	
72610	Operation of Plant					
336	Maintenance & Repair Services - Equipment	-	73,872	73,872	-	
	Total Contract Expense	\$ -	\$ 73,872	\$ 73,872	\$ -	
499	Other Supplies & Materials	-	6,104	6,104	-	
	Total Supply Expense	\$ -	\$ 6,104	\$ 6,104	\$ -	
720	Plant Operation Equipment	-	2,500,000	2,500,000	-	
	Total Capital Expense	\$ -	\$ 2,500,000	\$ 2,500,000	\$ -	
	Total Operation of Plant	\$ -	\$ 2,579,976	\$ 2,579,976	\$ -	
72710	Transportation					
146	Bus Drivers	\$ -	\$ 22,680	\$ 22,680	\$ -	

Franklin County, TN					FY 2021-2022 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2019-2020	2020-2021	2020-2021	2021-2022	
No.		Actual	Amended	Estimated	Proposed	FURTHER EXPLANATION
189	Other Salaries & Wages	165,364	167,530	167,530	174,857	Bus Drivers
	Total Salary Expense	\$ 165,364	\$ 190,210	\$ 190,210	\$ 174,857	
201	Social Security	9,750	12,289	12,289	10,841	6.2% of Gross Salary
204	Pensions	19,844	23,563	23,563	20,983	10.63% Certified / 12% Classified
207	Medical Insurance	54,173	58,954	58,954	55,296	No Projected Increase 2020
212	Employer Medicare Liability	2,280	2,874	2,874	2,535	1.45% of Gross Salary
299	Other Fringe Benefits	1,305	1,558	1,558	1,434	LTD 0.82% Classified
	Total Benefit Expense	\$ 87,352	\$ 99,238	\$ 99,238	\$ 91,089	
315	Contracts with Vehicle Owners	1,551	209,232	209,232	-	
	Total Contract Expense	\$ 1,551	\$ 209,232	\$ 209,232	\$ -	
412	Diesel Fuel	333	-	-	-	
425	Gasoline	-	1,392	1,392	-	
	Total Supply Expense	\$ 333	\$ 1,392	\$ 1,392	\$ -	
729	Transportation Equipment	-	300	300	-	
	Total Capital Expense	\$ -	\$ 300	\$ 300	\$ -	
	Total Transportation	\$ 254,600	\$ 500,372	\$ 500,372	\$ 265,946	
73100	Food Service					
165	Cafeteria Personnel	-	5,600	5,600	-	
	Total Salary Expense	\$ -	\$ 5,600	\$ 5,600	\$ -	
201	Social Security	-	348	348	-	
204	Pensions	-	672	672	-	
212	Employer Medicare Liability	-	82	82	-	
299	Other Fringe Benefits	-	46	46	-	
	Total Benefit Expense	\$ -	\$ 1,148	\$ 1,148	\$ -	
422	Food Supplies	88	-	-	-	
	Total Supply Expense	\$ 88	\$ -	\$ -	\$ -	
599	Other Charges	-	100,285	100,285	-	
	Total Other Expense	\$ -	\$ 100,285	\$ 100,285	\$ -	
	Total Food Service	\$ 88	\$ 107,033	\$ 107,033	\$ -	

Franklin County, TN					FY 2021-2022 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	FURTHER EXPLANATION
99000	Transfers Out					
99100-590	Transfers to Other Funds	\$ -	\$ -	\$ -	\$ -	School General Fund Permanent Transfer Required by Comptroller 2009
	Total Transfers Out	\$ -	\$ -	\$ -	\$ -	
	Total Expenditures Federal Programs	\$ 3,173,145	\$ 9,330,911	\$ 9,330,911	\$ 3,379,285	
	Estimated Expenditures	\$ 275	\$ -	\$ -	\$ (0)	
	Estimated Beginning Fund Balance 7/1	\$ 10,865	\$ 111,140	\$ 111,140	\$ 111,140	Fund Balance Policy N/A
	Restricted for Federal Projects 142-70000	\$ 100,000	\$ -	\$ -		
	Estimated Ending Fund Balance 6/30	\$ 111,140	\$ 111,140	\$ 111,140	\$ 111,140	Grants 100%
	Total Salary Expense	\$ 1,688,330	\$ 2,760,032	\$ 2,760,032	\$ 1,868,407	55.29%
	Total Benefit Expense	680,932	942,995	942,995	828,844	24.53%
	Total Contract Expense	24,839	391,534	391,534	171,257	5.07%
	Total Supply Expense	257,126	1,137,617	1,137,617	286,663	8.48%
	Total Other Expense	293,917	661,563	661,563	107,085	3.17%
	Total Capital Expense	228,001	3,437,171	3,437,171	117,029	3.46%
	Total School Federal Projects Appropriations	\$ 3,173,145	\$ 9,330,911	\$ 9,330,911	\$ 3,379,285	100.00%

Franklin County, TN					FY 2021-2022 BUDGET	
Centralized School Cafeteria Fund # 143						
Fund # 143						
Account	Account Description	2019-2020	2020-2021	2020-2021	2021-2022	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
Estimated Revenues						
43500 Education Charges for Current Services						
43521	Lunch Payments - Children	\$ 336,590	\$ 10,000	\$ 10,000	\$ -	
43522	Lunch Payments - Adults	37,120	37,000	39,086	35,000	
43525	A La Carte Sales	249,169	140,000	138,000	200,000	
43570	RECEIPTS FROM INDIVIDUAL SCHOOLS	-	-	-	-	
	Total Education Charges for Current Services	\$ 622,879	\$ 187,000	\$ 187,086	\$ 235,000	
44000 Other Local Revenues						
44100 Recurring Items						
44110	Investment Income	\$ 39,156	\$ 23,000	\$ 23,000	\$ 35,000	
44170	Miscellaneous Refunds	7,873	-	-	-	
44570	Donations	-	-	-	-	
44500 Nonrecurring Items						
44530	Sale of Equipment	\$ 18,641	\$ -	\$ 30	\$ -	
44570	Contributions & Gifts	1,000	-	-	-	
44990	Other Local Revenue	-	-	-	-	
	Total Other Local Revenues	\$ 66,670	\$ 23,000	\$ 23,030	\$ 35,000	
46000 State of Tennessee						
46500 State Education Funds						
46520	School Food Service	\$ 28,625	\$ 32,018	\$ 32,018	\$ 30,309	
	Total State of Tennessee	\$ 28,625	\$ 32,018	\$ 32,018	\$ 30,309	
47000 Federal Government						
47100 Federal Through State						
47111	USDA School Lunch Payments	\$ 1,127,368	\$ 1,715,000	\$ 1,715,000	\$ 2,000,000	
47112	USDA - Commodities	234,782	234,367	234,367	235,961	
47113	USDA - Breakfast	540,365	842,000	842,000	900,000	
47114	USDA - Other (FFV & Other Grants)	1,131,914	405,000	405,000	35,000	
	Total Federal Government	\$ 3,034,429	\$ 3,196,367	\$ 3,196,367	\$ 3,170,961	
	Total Estimated Revenue & Other Sources	\$ 3,752,603	\$ 3,438,385	\$ 3,438,501	\$ 3,471,270	
Estimated Expenditures						
73100 Food Service Expenditures						
105	Supervisor/Director	\$ 64,945	\$ 65,984	\$ 63,000	\$ 53,307	1 Employee
162	Clerical Personnel	34,039	21,320	20,000	22,968	1 Employee
165	Cafeteria Personnel	1,039,346	875,000	857,545	926,000	
188	Bonus Payments (Perfect Attend Incent)	2,025	23,955	23,955	768	
189	Other Salaries & Wages (Subs)	28,424	8,000	6,000	12,500	
196	In-Service Training (Perfect Attend Incent)	2,277	2,500	2,300	2,300	
	Total Salary Expense	\$ 1,171,056	\$ 996,759	\$ 972,800	\$ 1,017,843	
201	Social Security	69,237	70,252	63,785	63,000	6.2% of Gross Salary
204	Pensions	130,410	131,350	124,200	121,000	
207	Medical Insurance	256,429	250,000	237,610	256,000	
210	Unemployment Compensation	1,467	200	151	1,000	As Needed
212	Employer Medicare Liability	16,280	16,430	14,950	14,600	1.45% of Gross Salary
299	Other Fringe Benefits	7,268	7,557	7,270	8,300	
	Total Benefit Expense	\$ 481,091	\$ 475,789	\$ 447,966	\$ 463,900	
307	Communication	-	-	-	4,000	
336	Maintenance & Repair Services - Equipment	19,915	20,000	2,063	10,000	
355	Travel	635	600	600	800	
359	Disposal Fees	30,353	22,275	27,054	33,150	
399	Other Contracted Services	391,440	75,000	61,370	100,000	
	Total Contract Expense	\$ 442,343	\$ 117,875	\$ 91,087	\$ 147,950	

Fund # 143						
Account No.	Account Description	2019-2020	2020-2021	2020-2021	2021-2022	FURTHER EXPLANATION
		Actual	Amended	Estimated	Proposed	
422	Food Supplies	1,364,298	1,475,000	1,455,392	1,900,000	
425	Gasoline	601	800	400	800	
435	Office Supplies	153	2,000	150	1,500	
469	USDA - Commodities	234,782	234,367	234,367	235,961	
499	Other Supplies & Materials	23,067	14,000	11,515	15,000	
	Total Supply Expense	\$ 1,622,901	\$ 1,726,167	\$ 1,701,824	\$ 2,153,261	
524	In-Service/Staff Development	9,415	8,000	4,050	16,000	
599	Other Charges	3,561	15,000	15,000	18,000	
	Total Other Expense	\$ 12,976	\$ 23,000	\$ 19,050	\$ 34,000	
710	Food Service Equipment	17,024	37,300	37,250	50,000	
	Total Capital Expense	\$ 17,024	\$ 37,300	\$ 37,250	\$ 50,000	
	Total Expenditures Food Services	\$ 3,747,391	\$ 3,376,890	\$ 3,269,977	\$ 3,866,954	
	Estimated Expenditures	\$ 5,212	\$ 61,495	\$ 168,524	\$ (395,684)	
	Estimated Beginning Fund Balance 7/1	\$ 2,526,929	\$ 2,421,503	\$ 2,421,503	\$ 2,590,027	
	Adjustment for Encumbrances	\$ (110,638)	\$ -	\$ -	\$ -	
	Adjustment for Reserves					
	Estimated Ending Fund Balance 6/30	\$ 2,421,503	\$ 2,482,998	\$ 2,590,027	\$ 2,194,342	Fund Balance Policy 5% = \$193,348
	Total Salary Expense	\$ 1,171,056	\$ 996,759	\$ 972,800	\$ 1,017,843	26.32%
	Total Benefit Expense	481,091	475,789	447,966	463,900	12.00%
	Total Contract Expense	442,343	117,875	91,087	147,950	3.83%
	Total Supply Expense	1,622,901	1,726,167	1,701,824	2,153,261	55.68%
	Total Other Expense	12,976	23,000	19,050	34,000	0.88%
	Total Capital Expense	17,024	37,300	37,250	50,000	1.29%
	Total School Cafeteria Appropriations	\$ 3,747,391	\$ 3,376,890	\$ 3,269,977	\$ 3,866,954	100.00%

Franklin County, TN						FY 2021-2022 BUDGET
General Debt Service Fund # 151						
Fund #151		2019-2020	2020-2021	2020-2021	2021-2022	
Account No.	Account Description	Actual	Amended	Estimated	Proposed	
ESTIMATED REVENUES						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Taxes	\$ 2,548,282	\$ 2,635,592	\$ 2,668,842	\$ 2,620,290	Represents \$0.2565
40120	Trustee's Collection - Prior Year	138,925	35,000	47,575	77,270	
40125	Trustee's Collection - Bankruptcy	195	420	170	180	
40130	Clerk & Master Collections - Prior Year	44,344	61,000	64,780	43,890	
40140	Interest and Penalty	9,992	13,700	12,280	9,710	
40161	Payments in Lieu of Taxes - TVA	886	700	909	910	
40162	Payments in Lieu of Taxes - Local Utilities	8,049	6,870	9,115	9,115	
40163	Payments in Lieu of Taxes - Others	1,008,273	1,193,730	1,193,838	1,150,000	Nissan In Lieu of Tax for Education
40200	COUNTY LOCAL OPTION TAXES					
40210	Local Option Sales Tax	954,348	1,158,000	1,273,703	1,150,000	For Education
40250	Litigation Tax -- General	84,745	67,000	73,708	86,846	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	19,245	23,372	23,371	23,371	
	TOTAL LOCAL TAXES	\$ 4,817,284	\$ 5,195,384	\$ 5,368,291	\$ 5,171,582	
41000	LICENSES AND PERMITS					
41140	Cable TV Franchise	12,781	10,050	13,880	13,500	
	TOTAL LICENSES AND PERMITS	\$ 12,781	\$ 10,050	\$ 13,880	\$ 13,500	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44110	Investment Income	\$ 343,674	\$ 254,000	\$ 281,784	\$ 280,000	
44170	Misc Refund	-	-	-	-	
	TOTAL OTHER LOCAL REVENUES	\$ 343,674	\$ 254,000	\$ 281,784	\$ 280,000	
	TOTAL ESTIMATED REVENUES	\$ 5,173,739	\$ 5,459,434	\$ 5,663,955	\$ 5,465,082	
48000	OTHER GOVERNMENTS & CITIZENS					
48300	OTHER GOVERNMENTS					
48310	Contributions	\$ 72,918	\$ -	\$ -	\$ -	
		\$ 72,918	\$ -	\$ -	\$ -	
ESTIMATED OTHER SOURCES						
49800	Transfers In	\$ 3,726,415	\$ 150,000	\$ 150,000	\$ 160,000	Jail Courthouse Fund \$160K
	Total Estimated Other Sources	\$ 3,726,415	\$ 150,000	\$ 150,000	\$ 160,000	
	TOTAL ESTIMATED REVENUE & OTHER SOURCES	\$ 8,973,072	\$ 5,609,434	\$ 5,813,955	\$ 5,625,082	
ESTIMATED EXPENDITURES						
82100	Principal on Debt					
82110	General Government					
601	Principal on Bonds	\$ 1,345,000	\$ 1,385,000	\$ 1,385,000	\$ 1,435,000	Jail & Judicial Center
602	Principal on Notes	225,157	229,724	229,724	230,648	Id Board Land & Jail Expansion
612	Principal on Other Loans					
82120	Highways & Streets					
601	Principal on Bonds	\$ -	\$ -	\$ -	\$ -	
602	Principal on Notes	493,147	492,117	492,117	457,857	Hwy Road & Equipment
82130	Education					
601	Principal on Bonds	\$ 2,010,000	\$ 2,180,000	\$ 2,180,000	\$ 1,560,000	Education
610	Principal on Capitalized Leases	71,225	-	-	-	
	Total Principal on Debt 82110	\$ 4,144,529	\$ 4,286,841	\$ 4,286,841	\$ 3,683,505	
82200	Interest on Debt					
82210	General Government					
603	Interest on Bonds	\$ 740,006	\$ 672,756	\$ 672,756	\$ 603,506	Jail & Judicial Center
604	Interest on Notes	55,833	60,365	60,365	52,034	Id Board Land & Jail Expansion
82220	Highways & Streets					
603	Interest on Bonds	\$ -	\$ -	\$ -	\$ -	
604	Interest on Notes	32,884	21,432	21,432	14,411	Hwy Road & Equipment
82230	Education					
603	Interest on Bonds	\$ 1,946,941	\$ 1,723,594	\$ 1,723,594	\$ 1,645,019	Education
611	Interest on Capitalized Leases	1,693	-	-	-	
	Total Interest on Debt 82200	\$ 2,777,357	\$ 2,478,147	\$ 2,478,147	\$ 2,314,971	
82300	Other Debt Service					
82310	General Government					
510	Trustee's Commission	\$ 77,897	\$ 101,322	\$ 84,240	\$ 100,000	
	Total Other Expense	\$ 77,897	\$ 101,322	\$ 84,240	\$ 100,000	
606	Other Debt Issuance Charges	11,000	7,500	3,500	-	
699	Other Debt Service	995	2,000	412	1,500	
	Total Debt Expense	\$ 11,995	\$ 9,500	\$ 3,912	\$ 1,500	

Fund #151		2019-2020	2020-2021	2020-2021	2021-2022	
Account No.	Account Description	Actual	Amended	Estimated	Proposed	
82320	Highway & Streets					
605	Underwriters Discount	\$ -	\$ 5,000	\$ -	\$ -	
606	Other Debt Issuance Charges	-	5,000	-	-	
699	Other Debt Service	900	5,000	-	1,500	
	Total Debt Expense	\$ 900	\$ 15,000	\$ -	\$ 1,500	
82330	Education					
699	Other Debt Service	\$ 900	\$ 2,000	\$ 400	\$ 2,000	
	Total Debt Expense	\$ 900	\$ 2,000	\$ 400	\$ 2,000	
	Total Other Debt Service 82300	\$ 91,692	\$ 127,822	\$ 88,552	\$ 105,000	
						-
	TOTAL Expenditures Debt Service	\$ 7,013,578	\$ 6,892,810	\$ 6,853,540	\$ 6,103,476	
	TOTAL ESTIMATED EXPENDITURES & OTHER SOURCES	\$ 7,013,578	\$ 6,892,810	\$ 6,853,540	\$ 6,103,476	
	Excess of estimated revenues over (under) estimated expenditures	\$ 1,959,494	\$ (1,283,376)	\$ (1,039,584)	\$ (478,394)	
	ESTIMATED FUND BALANCE JULY 1	\$ 2,362,874	\$ 4,322,368	\$ 4,322,368	\$ 3,282,784	Cash Balance 6/11/12 \$2,858,895
						Fund Balance Policy 1st 6 mos Princ/Int
	Adjustment for Encumbrances					Fund Balance Policy = \$1,240,000
						Fund Balance Ideal 1 & 1/2 Next Yr. Princ/Int
	ESTIMATED ENDING FUND BALANCE JUNE 30	\$ 4,322,368	\$ 3,038,992	\$ 3,282,784	\$ 2,804,390	Fund Balance Ideal = \$8,665,000
	Total Other Expense	\$ 77,897	\$ 101,322	\$ 84,240	\$ 100,000	1.64%
	Total Debt Expense	6,935,681	6,791,488	6,769,300	6,003,476	98.36%
	Total Debt Service Appropriations	\$ 7,013,578	\$ 6,892,810	\$ 6,853,540	\$ 6,103,476	100.00%

Franklin County, TN					FY 2021-2022 BUDGET
Education Debt Service Fund # 156					
Fund #156					
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed
ESTIMATED REVENUES					
40000	LOCAL TAXES				
40100	County Property Taxes				
40110	Current Property Taxes	\$ -	\$ -	\$ -	\$ -
40120	Trustee's Collection - Prior Year	-	-	-	-
40125	Trustee's Collection - Bankruptcy	-	-	-	-
40130	Clerk & Master Collections - Prior Year	-	-	-	-
40140	Interest and Penalty	-	-	-	-
40161	Payments in Lieu of Taxes - TVA	-	-	-	-
40162	Payments in Lieu of Taxes - Local Utilities	-	-	-	-
40163	Payments in Lieu of Taxes - Other (Nissan)	-	-	-	-
40200	County Local Option Taxes				
40210	Local Option Sales Tax	-	-	-	-
40300	Statutory Local Taxes				
40320	Bank Excise Tax	-	-	-	-
	TOTAL LOCAL TAXES	\$ -	\$ -	\$ -	\$ -
41000	LICENSES AND PERMITS				
41140	Cable TV Franchise	\$ -	\$ -	\$ -	\$ -
	TOTAL LICENSES AND PERMITS	\$ -	\$ -	\$ -	\$ -
	TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ -
ESTIMATED OTHER SOURCES					
48000	OTHER GOVERNMENTS & CITIZENS				
48130	Contributions (Board of Education)	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER GOVERNMENTS & CITIZENS	\$ -	\$ -	\$ -	\$ -
49000	OTHER SOURCES				
49800	Transfers In	-	-	-	-
	TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ -
	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	\$ -	\$ -	\$ -	\$ -
ESTIMATED EXPENDITURES					
82100	Principal on Debt				
82130	Education				
601	Principal on Bonds	\$ -	\$ -	\$ -	\$ -
602	Principal on Notes	-	-	-	-
610	Principal on Capitalized Leases	-	-	-	-
612	Principal on Other Loans	-	-	-	-
	Total Principal on Debt	\$ -	\$ -	\$ -	\$ -
82200	Interest on Debt				
82230	Education				
603	Interest on Bonds	\$ -	\$ -	\$ -	\$ -
604	Interest on Notes	-	-	-	-
611	Interest on Capitalized Leases	-	-	-	-
613	Interest on Other Loans Payable	-	-	-	-
	Total Interest on Debt	\$ -	\$ -	\$ -	\$ -
82300	Other Debt Service				
82330	Education				
509	Refunds	-	-	-	-
510	Trustee's Commission	\$ -	\$ -	\$ -	\$ -
	Total Other Expense	\$ -	\$ -	\$ -	\$ -
605	Underwriter's Discount	-	-	-	-
606	Other Debt Issuance Charges	-	-	-	-
699	Other Debt Service	-	-	-	-
	Total Capital Expense	\$ -	\$ -	\$ -	\$ -
	Total Other Debt	\$ -	\$ -	\$ -	\$ -
	TOTAL EDUCATION DEBT SERVICE	\$ -	\$ -	\$ -	\$ -
99100	TRANSFERS OUT				

Fund #156						
Account No.	Account Description	2019-2020 Actual	2020-2021 Amended	2020-2021 Estimated	2021-2022 Proposed	
510	Transfer to Other Funds	\$ 3,556,415	\$ -	\$ -		
	TOTAL OPERATING TRANSFERS	\$ 3,556,415	\$ -	\$ -	\$ -	
	TOTAL ESTIMATED EXPENDITURES	\$ 3,556,415	\$ -	\$ -	\$ -	
	EXCESS ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENDITURES	\$ (3,556,415)	\$ -	\$ -	\$ -	
	ESTIMATED FUND BALANCE JULY 1	\$ 3,556,415	\$ -	\$ -	\$ -	
	Adjustment for Encumbrances	\$ -	\$ -	\$ -	\$ -	
	ESTIMATED ENDING FUND BALANCE JUNE 30	\$ -	\$ -	\$ -	\$ -	
	Total Other Expense	\$ 3,556,415	\$ -	\$ -	\$ -	0.00%
	Total Capital Expense	-	-	-	-	0.00%
	Total Debt Service Appropriations	\$ 3,556,415	\$ -	\$ -	\$ -	0.00%

Inter-fund Transfers from Fiscal Year 2021

Annual Transfers

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

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

Attachment I-2

Cash Flow Statement - Franklin County FY 2022

County General Fund 101	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 2,345,000	\$ 568,574	\$ 760,900	\$ 1,590,000	\$ 1,734,000	\$ 3,824,000	\$ 1,758,000	\$ 4,325,000	\$ 1,068,000	\$ 1,060,000	\$ 696,000	\$ 655,000	\$ 20,384,474
Loan Proceeds													-
Transfers In (Operational & Debt)	-										10,606		10,606
Total Cash Inflows	2,345,000	568,574	760,900	1,590,000	1,734,000	3,824,000	1,758,000	4,325,000	1,068,000	1,060,000	706,606	655,000	20,395,080
Beg Cash Balance	12,070,350	11,665,350	10,699,924	9,845,824	9,373,824	9,738,824	11,641,824	11,783,824	14,566,092	13,887,092	13,269,092	12,650,698	12,070,350
Available Cash	14,415,350	12,233,924	11,460,824	11,435,824	11,107,824	13,562,824	13,399,824	16,108,824	15,634,092	14,947,092	13,975,698	13,305,698	32,465,430
Cash Payments	2,750,000	1,534,000	1,615,000	2,062,000	1,369,000	1,921,000	1,616,000	1,542,732	1,747,000	1,678,000	1,325,000	1,629,169	20,788,901
Debt Service													-
Transfers Out (PILOT, etc.)	-												-
Total Cash Outflows	2,750,000	1,534,000	1,615,000	2,062,000	1,369,000	1,921,000	1,616,000	1,542,732	1,747,000	1,678,000	1,325,000	1,629,169	20,788,901
End Balance	11,665,350	10,699,924	9,845,824	9,373,824	9,738,824	11,641,824	11,783,824	14,566,092	13,887,092	13,269,092	12,650,698	11,676,529	11,676,529
Cash Inflows/Outflows	\$ (405,000)	\$ (965,426)	\$ (854,100)	\$ (472,000)	\$ 365,000	\$ 1,903,000	\$ 142,000	\$ 2,782,268	\$ (679,000)	\$ (618,000)	\$ (618,394)	\$ (974,169)	\$ (393,821)
Courthouse/Jail Maintenance Fund 112	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 14,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 160,000
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	11,480	26,337	41,204	56,071	70,938	85,805	100,970	115,835	130,700	147,565	166,920	181,775	11,480
Available Cash	26,480	41,337	56,204	71,071	85,938	101,105	115,970	130,835	147,700	167,065	181,920	200,775	202,280
Cash Payments	143	133	133	133	133	135	135	135	135	145	145	145	1,650
Debt Service													-
Transfers Out (PILOT, etc.)	-											160,000	160,000
Total Cash Outflows	143	133	133	133	133	135	135	135	135	145	145	160,145	161,650
End Balance	26,337	41,204	56,071	70,938	85,805	100,970	115,835	130,700	147,565	166,920	181,775	40,630	40,630
Cash Inflows/Outflows	\$ 14,857	\$ 14,867	\$ 14,867	\$ 14,867	\$ 14,867	\$ 15,165	\$ 14,865	\$ 14,865	\$ 16,865	\$ 19,355	\$ 14,855	\$ (141,145)	\$ 29,150
Library Fund 115	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 5,800	\$ 8,125	\$ 6,150	\$ 41,600	\$ 43,800	\$ 124,200	\$ 43,400	\$ 135,200	\$ 25,300	\$ 16,200	\$ 6,300	\$ 3,830	\$ 459,905
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	5,800	8,125	6,150	41,600	43,800	124,200	43,400	135,200	25,300	16,200	6,300	3,830	459,905
Beg Cash Balance	268,395	241,195	216,320	191,027	195,627	208,427	294,627	291,027	390,227	369,527	349,727	314,027	268,395
Available Cash	274,195	249,320	222,470	232,627	239,427	332,627	338,027	426,227	415,527	385,727	356,027	317,857	728,300
Cash Payments	33,000	33,000	31,443	37,000	31,000	38,000	47,000	36,000	46,000	36,000	42,000	32,000	442,443
Debt Service													-
Transfers Out (PILOT, etc.)												3,000	3,000
Total Cash Outflows	33,000	33,000	31,443	37,000	31,000	38,000	47,000	36,000	46,000	36,000	42,000	35,000	445,443
End Balance	241,195	216,320	191,027	195,627	208,427	294,627	291,027	390,227	369,527	349,727	314,027	282,857	282,857
Cash Inflows/Outflows	\$ (27,200)	\$ (24,875)	\$ (25,293)	\$ 4,600	\$ 12,800	\$ 86,200	\$ (3,600)	\$ 99,200	\$ (20,700)	\$ (19,800)	\$ (35,700)	\$ (31,170)	\$ 14,462

Solid Waste Fund 116	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 28,000	\$ 55,000	\$ 50,000	\$ 190,000	\$ 213,482	\$ 540,000	\$ 230,000	\$ 600,000	\$ 128,000	\$ 75,000	\$ 53,000	\$ 30,000	\$ 2,192,482
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	28,000	55,000	50,000	190,000	213,482	540,000	230,000	600,000	128,000	75,000	53,000	30,000	2,192,482
Beg Cash Balance	1,357,553	1,195,553	1,100,553	680,553	670,553	744,035	1,119,035	1,174,035	1,619,035	1,612,035	1,452,035	1,340,035	1,357,553
Available Cash	1,385,553	1,250,553	1,150,553	870,553	884,035	1,284,035	1,349,035	1,774,035	1,747,035	1,687,035	1,505,035	1,370,035	3,550,035
Cash Payments	190,000	150,000	470,000	200,000	140,000	165,000	175,000	155,000	135,000	235,000	165,000	192,725	2,372,725
Debt Service													-
Transfers Out (PILOT, etc.)												3,803	3,803
Total Cash Outflows	190,000	150,000	470,000	200,000	140,000	165,000	175,000	155,000	135,000	235,000	165,000	196,528	2,376,528
End Balance	1,195,553	1,100,553	680,553	670,553	744,035	1,119,035	1,174,035	1,619,035	1,612,035	1,452,035	1,340,035	1,173,507	1,173,507
Cash Inflows/Outflows	\$ (162,000)	\$ (95,000)	\$ (420,000)	\$ (10,000)	\$ 73,482	\$ 375,000	\$ 55,000	\$ 445,000	\$ (7,000)	\$ (160,000)	\$ (112,000)	\$ (166,528)	\$ (184,046)
Local Purpose Fund 120	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 35,000	\$ 40,000	\$ 40,000	\$ 60,000	\$ 75,000	\$ 145,000	\$ 60,000	\$ 130,000	\$ 50,000	\$ 40,266	\$ 50,000	\$ 50,000	\$ 775,266
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	35,000	40,000	40,000	60,000	75,000	145,000	60,000	130,000	50,000	40,266	50,000	50,000	775,266
Beg Cash Balance	877,365	842,365	459,365	498,865	558,365	632,865	774,315	579,315	708,615	757,915	543,181	592,681	877,365
Available Cash	912,365	882,365	499,365	558,865	633,365	777,865	834,315	709,315	758,615	798,181	593,181	642,681	1,652,631
Cash Payments	70,000	423,000	500	500	500	3,550	255,000	700	700	255,000	500	70,150	1,080,100
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	70,000	423,000	500	500	500	3,550	255,000	700	700	255,000	500	70,150	1,080,100
End Balance	842,365	459,365	498,865	558,365	632,865	774,315	579,315	708,615	757,915	543,181	592,681	572,531	572,531
Cash Inflows/Outflows	\$ (35,000)	\$ (383,000)	\$ 39,500	\$ 59,500	\$ 74,500	\$ 141,450	\$ (195,000)	\$ 129,300	\$ 49,300	\$ (214,734)	\$ 49,500	\$ (20,150)	\$ (304,834)
Drug Control Fund 122	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 1,000	\$ 3,400	\$ 200	\$ 2,700	\$ 4,600	\$ 700	\$ 2,600	\$ 3,000	\$ 1,700	\$ 23,475	\$ 700	\$ 1,200	\$ 45,275
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	1,000	3,400	200	2,700	4,600	700	2,600	3,000	1,700	23,475	700	1,200	45,275
Beg Cash Balance	106,309	105,509	100,909	94,309	90,009	87,609	81,309	82,909	64,584	64,984	85,059	80,459	106,309
Available Cash	107,309	108,909	101,109	97,009	94,609	88,309	83,909	85,909	66,284	88,459	85,759	81,659	151,584
Cash Payments	1,800	8,000	6,800	7,000	7,000	7,000	1,000	21,325	1,300	3,400	5,300	2,400	72,325
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	1,800	8,000	6,800	7,000	7,000	7,000	1,000	21,325	1,300	3,400	5,300	2,400	72,325
End Balance	105,509	100,909	94,309	90,009	87,609	81,309	82,909	64,584	64,984	85,059	80,459	79,259	79,259
Cash Inflows/Outflows	\$ (800)	\$ (4,600)	\$ (6,600)	\$ (4,300)	\$ (2,400)	\$ (6,300)	\$ 1,600	\$ (18,325)	\$ 400	\$ 20,075	\$ (4,600)	\$ (1,200)	\$ (27,050)

Highway Fund 131	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 270,000	\$ 511,863	\$ 225,000	\$ 290,000	\$ 300,000	\$ 325,000	\$ 275,000	\$ 308,947	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 3,405,810
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	270,000	511,863	225,000	290,000	300,000	325,000	275,000	308,947	225,000	225,000	225,000	225,000	3,405,810
Beg Cash Balance	3,621,622	3,541,622	3,478,895	3,405,895	3,523,895	3,536,895	3,699,895	3,793,774	3,925,721	3,892,721	3,874,721	3,593,842	3,621,622
Available Cash	3,891,622	4,053,485	3,703,895	3,695,895	3,823,895	3,861,895	3,974,895	4,102,721	4,150,721	4,117,721	4,099,721	3,818,842	7,027,432
Cash Payments	350,000	574,590	298,000	172,000	287,000	162,000	162,000	177,000	258,000	243,000	502,076	423,627	3,609,293
Debt Service							19,121						19,121
Transfers Out (PILOT, etc.)											3,803		3,803
Total Cash Outflows	350,000	574,590	298,000	172,000	287,000	162,000	181,121	177,000	258,000	243,000	505,879	423,627	3,632,217
End Balance	3,541,622	3,478,895	3,405,895	3,523,895	3,536,895	3,699,895	3,793,774	3,925,721	3,892,721	3,874,721	3,593,842	3,395,215	3,395,215
Cash Inflows/Outflows	\$ (80,000)	\$ (62,727)	\$ (73,000)	\$ 118,000	\$ 13,000	\$ 163,000	\$ 93,879	\$ 131,947	\$ (33,000)	\$ (18,000)	\$ (280,879)	\$ (198,627)	\$ (226,407)

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	11,620,937	10,555,937	11,986,937	11,284,937	11,560,337	11,860,337	13,760,337	14,880,728	17,052,053	16,762,053	16,562,053	14,694,323	11,620,937
Available Cash	12,155,937	13,986,937	15,084,937	15,360,337	15,660,337	17,560,337	18,680,728	20,852,053	20,562,053	20,362,053	18,494,323	18,750,323	56,550,323
Cash Payments	1,600,000	2,000,000	3,800,000	3,800,000	3,800,000	3,800,000	3,800,000	3,800,000	3,800,000	3,800,000	3,800,000	8,975,508	46,775,508
Debt Service													-
Transfers Out (PILOT, etc.)	-												-
Total Cash Outflows	1,600,000	2,000,000	3,800,000	3,800,000	3,800,000	3,800,000	3,800,000	3,800,000	3,800,000	3,800,000	3,800,000	8,975,508	46,775,508
End Balance	10,555,937	11,986,937	11,284,937	11,560,337	11,860,337	13,760,337	14,880,728	17,052,053	16,762,053	16,562,053	14,694,323	9,774,815	9,774,815
Cash Inflows/Outflows	\$ (1,065,000)	\$ 1,431,000	\$ (702,000)	\$ 275,400	\$ 300,000	\$ 1,900,000	\$ 1,120,391	\$ 2,171,325	\$ (290,000)	\$ (200,000)	\$ (1,867,730)	\$ (4,919,508)	\$ (1,846,122)

School Federal Projects Fund 142	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 300,000	\$ 100,000	\$ 280,000	\$ 300,000	\$ 312,000	\$ 312,000	\$ 312,000	\$ 310,000	\$ 310,000	\$ 310,000	\$ 290,000	\$ 243,285	\$ 3,379,285
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	300,000	100,000	280,000	300,000	312,000	312,000	312,000	310,000	310,000	310,000	290,000	243,285	3,379,285
Beg Cash Balance	26,972	176,972	116,972	101,972	101,972	113,972	125,972	137,972	147,972	157,972	117,972	107,972	26,972
Available Cash	326,972	276,972	396,972	401,972	413,972	425,972	437,972	447,972	457,972	467,972	407,972	351,257	3,406,257
Cash Payments	150,000	160,000	295,000	300,000	300,000	300,000	300,000	300,000	300,000	350,000	300,000	244,285	3,299,285
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	150,000	160,000	295,000	300,000	300,000	300,000	300,000	300,000	300,000	350,000	300,000	244,285	3,299,285
End Balance	176,972	116,972	101,972	101,972	113,972	125,972	137,972	147,972	157,972	117,972	107,972	106,972	106,972
Cash Inflows/Outflows	\$ 150,000	\$ (60,000)	\$ (15,000)	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 10,000	\$ 10,000	\$ (40,000)	\$ (10,000)	\$ (1,000)	\$ 80,000

School Cafeteria Fund 143	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 10,000	\$ 40,000	\$ 315,000	\$ 450,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 315,000	\$ 315,000	\$ 315,000	\$ 315,000	\$ 346,270	\$ 3,471,270
Loan Proceeds													-
Transfers In (Operational & Debt)													-
Total Cash Inflows	10,000	40,000	315,000	450,000	350,000	350,000	350,000	315,000	315,000	315,000	315,000	346,270	3,471,270
Beg Cash Balance	3,610,617	3,380,617	3,210,617	3,195,617	3,315,617	3,335,617	3,355,617	3,375,617	3,360,617	3,345,617	3,308,663	3,243,663	3,610,617
Available Cash	3,620,617	3,420,617	3,525,617	3,645,617	3,665,617	3,685,617	3,705,617	3,690,617	3,675,617	3,660,617	3,623,663	3,589,933	7,081,887
Cash Payments	240,000	210,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000	351,954	380,000	375,000	3,866,954
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	240,000	210,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000	351,954	380,000	375,000	3,866,954
End Balance	3,380,617	3,210,617	3,195,617	3,315,617	3,335,617	3,355,617	3,375,617	3,360,617	3,345,617	3,308,663	3,243,663	3,214,933	3,214,933
Cash Inflows/Outflows	\$ (230,000)	\$ (170,000)	\$ (15,000)	\$ 120,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ (15,000)	\$ (15,000)	\$ (36,954)	\$ (65,000)	\$ (28,730)	\$ (395,684)

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)												160,000	160,000
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	283,000	5,226,082
Beg Cash Balance	3,018,825	3,004,038	3,095,530	3,190,023	3,384,103	3,473,894	4,357,582	5,155,075	6,052,568	6,254,383	5,951,284	4,005,735	3,018,825
Available Cash	3,031,545	3,106,038	3,200,530	3,400,023	4,304,223	4,723,894	5,177,582	6,075,075	6,267,568	6,394,383	6,199,526	4,288,735	8,244,907
Cash Payments	20,000	3,000	3,000	3,500	15,000	15,000	15,000	15,000	5,678	2,822	3,500	3,500	105,000
Debt Service	7,507	7,507	7,507	12,420	815,329	351,312	7,507	7,507	7,507	440,277	2,190,290	2,143,805	5,998,476
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	27,507	10,507	10,507	15,920	830,329	366,312	22,507	22,507	13,185	443,099	2,193,790	2,147,305	6,103,477
End Balance	3,004,038	3,095,530	3,190,023	3,384,103	3,473,894	4,357,582	5,155,075	6,052,568	6,254,383	5,951,284	4,005,735	2,141,430	2,141,430
Cash Inflows/Outflows	\$ (14,787)	\$ 91,493	\$ 94,493	\$ 194,080	\$ 89,791	\$ 883,688	\$ 797,493	\$ 897,493	\$ 201,815	\$ (303,099)	\$ (1,945,548)	\$ (1,864,305)	\$ (877,395)

Education Capital Proj. Fund 177	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 25	\$ 20	\$ 15	\$ 10	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	75
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	25	20	15	10	5	-	-	-	-	-	-	-	75
Beg Cash Balance	1,057,129	932,154	932,174	432,189	432,199	0	0	0	0	0	0	0	1,057,129
Available Cash	1,057,154	932,174	932,189	432,199	432,204	0	0	0	0	0	0	0	1,057,204
Cash Payments	125,000	-	500,000	-	432,204	-	-	-	-	-	-	-	1,057,204
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	125,000	-	500,000	-	432,204	-	-	-	-	-	-	-	1,057,204
End Balance	932,154	932,174	432,189	432,199	0	0	0	0	0	0	0	0	0
Cash Inflows/Outflows	\$ (124,975)	\$ 20	\$ (499,985)	\$ 10	\$ (432,199)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,057,129)
Other Capital Projects Fund 178	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	350,000	350,000	-	-	-	-	-	-	-	-	-	-	350,000
Available Cash	350,000	350,000	-	-	-	-	-	-	-	-	-	-	350,000
Cash Payments	-	350,000	-	-	-	-	-	-	-	-	-	-	350,000
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	-	350,000	-	-	-	-	-	-	-	-	-	-	350,000
End Balance	350,000	-	-	-	-	-	-	-	-	-	-	-	-
Cash Inflows/Outflows	\$ -	\$ (350,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (350,000)

**Franklin County Government
Capital Improvements Program Status
Fiscal Year 2022**

Project Title: Paving Solid Waste Convenience Center

Project Description: Paving of a convenience centers

Project Begin Date: 1-Jul-21

Project End Date: 30-Jun-22

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

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

Franklin County 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: 30-Apr-21

Initial Loan Specifications: \$ 16,520,000.00

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

Franklin County School General Fund Capital Project

Project Title: Middle School Project

Project Description: Construction & Remodel of existing two middle schools

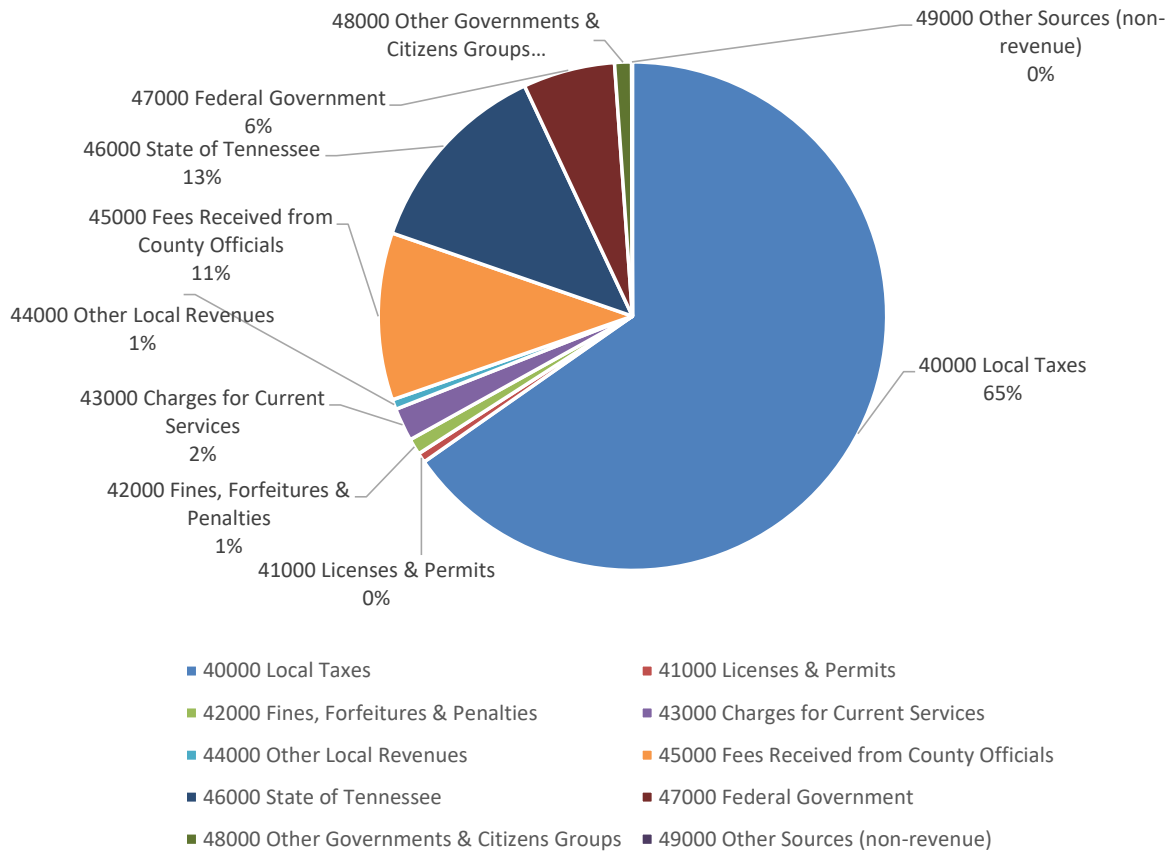
Project Begin Date: 1-Aug-18

Completion Date: 31-Dec-20

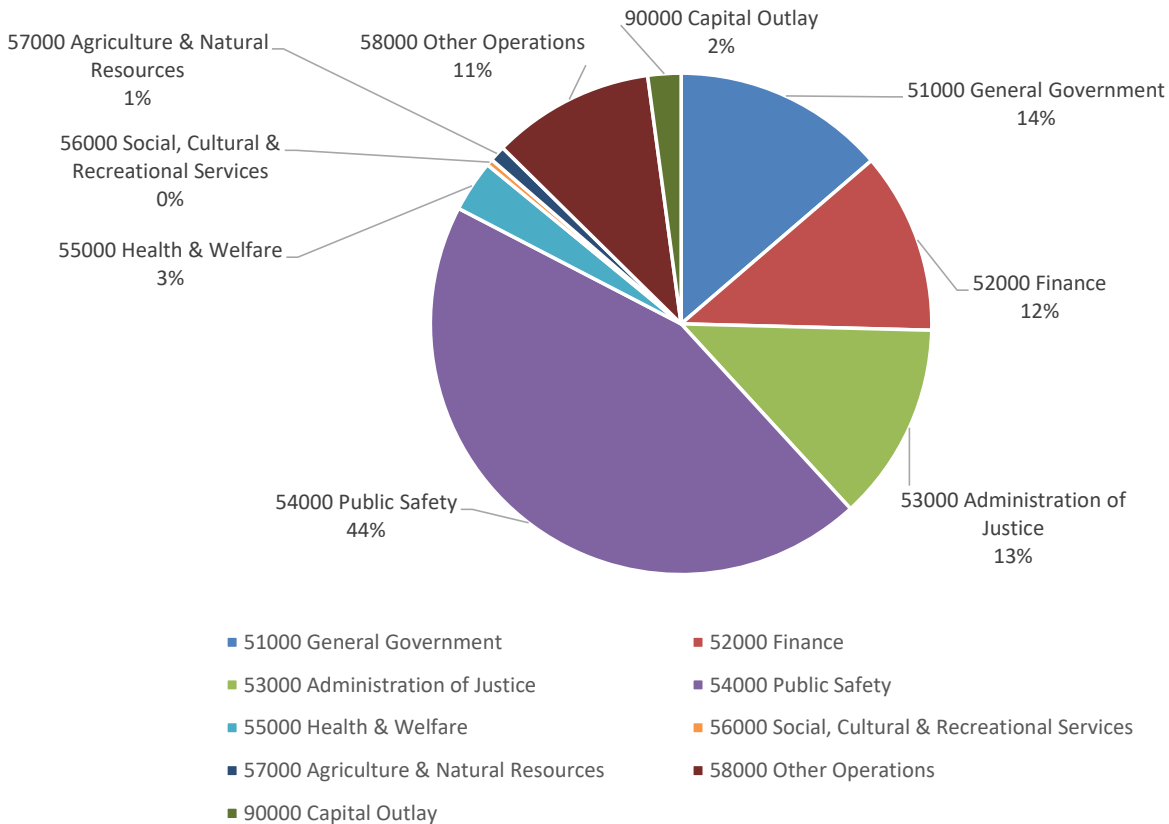
Initial Loan Specifications: Bond Proceeds \$48,077,000

Expenditure Status: Project is complete on the middle schools and the Huntland School Gym is being renovated to include HVAC.

County General Revenue Sources 2020/21

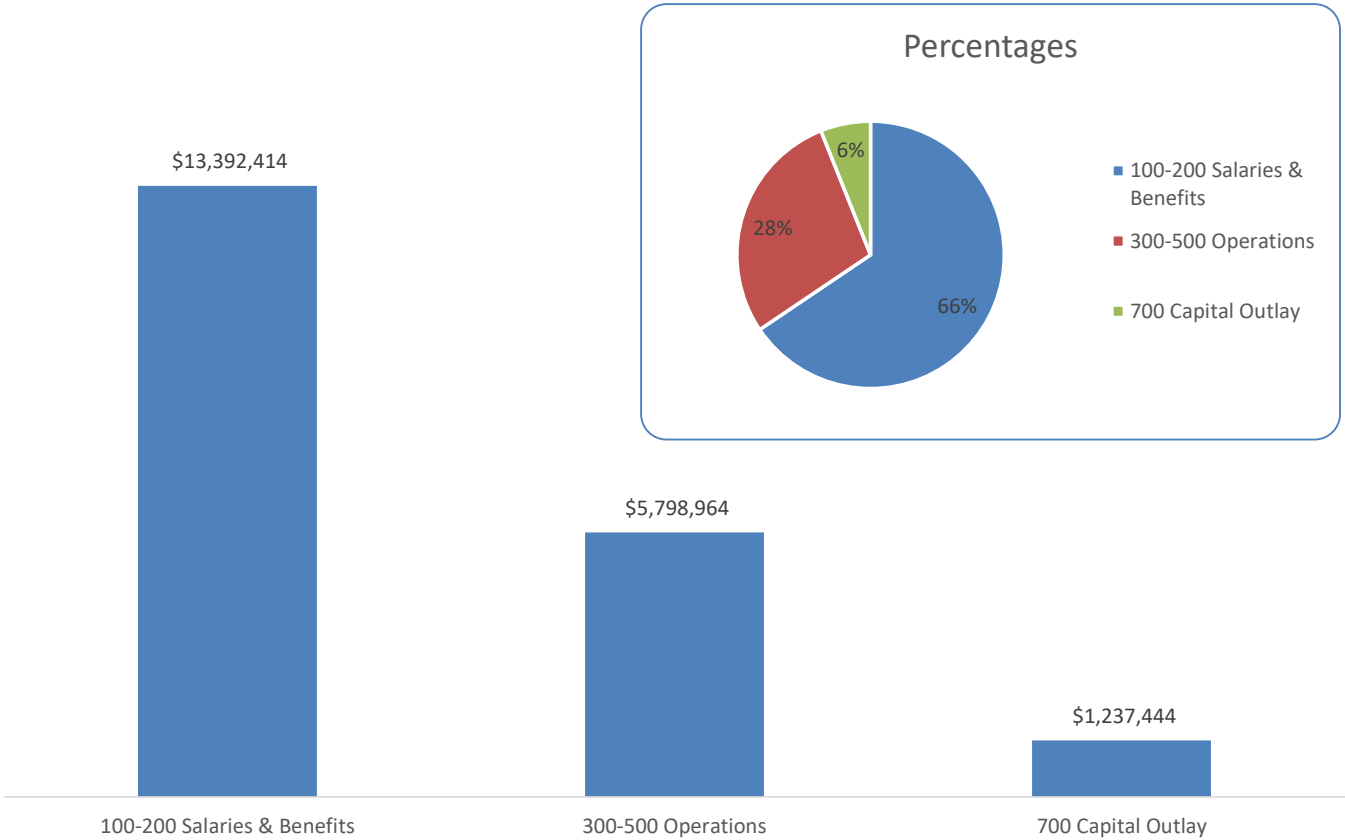


County General Expenditures 2020/21

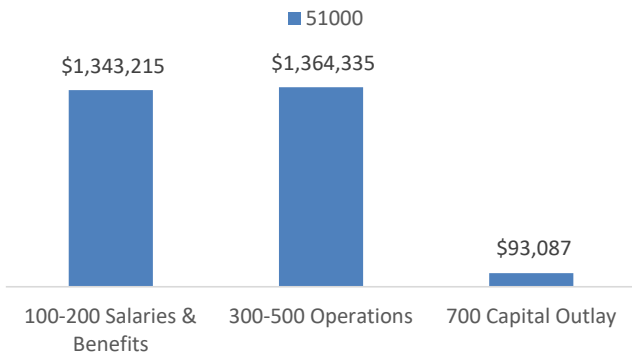


County General Expenditure Breakdown 2020/21

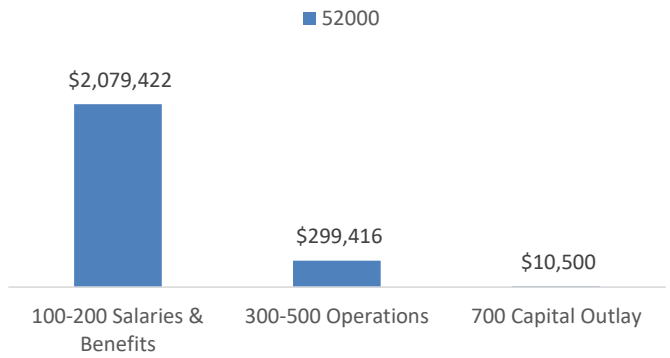
■ Total Expenditures by Category



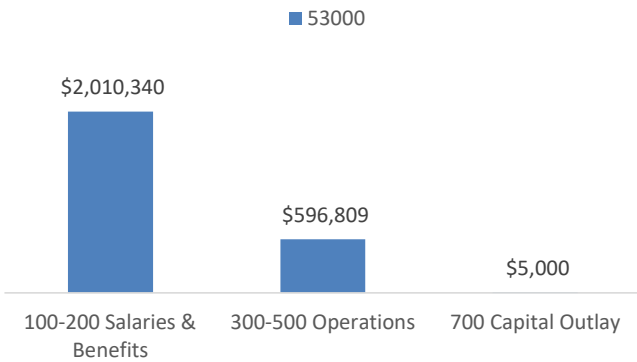
General Government Expenditures



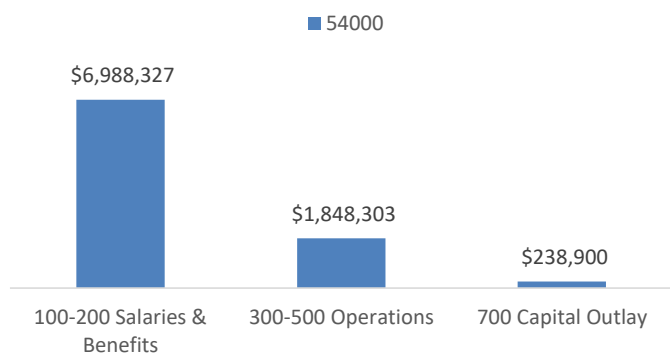
Finance Expenditures



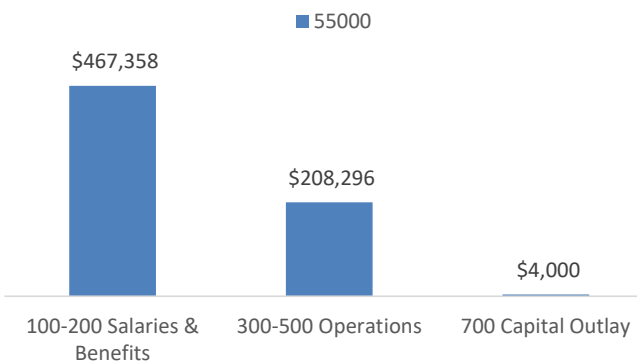
Administration of Justice



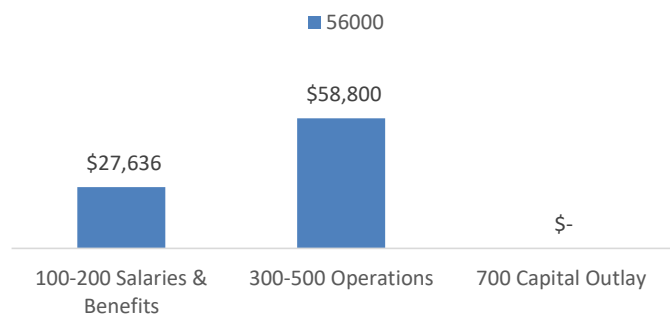
Public Safety



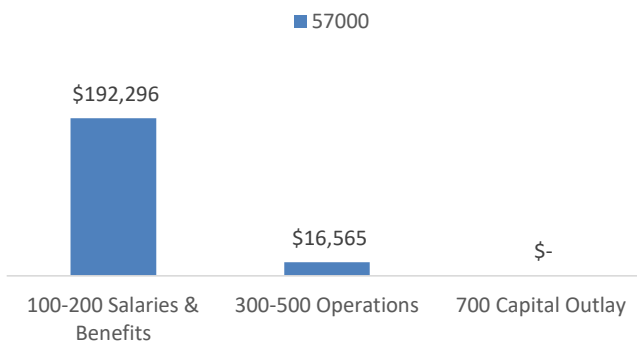
Public Health & Welfare



Social, Cultural & Recreational Services



Agriculture & Natural Resources



Other Operations

