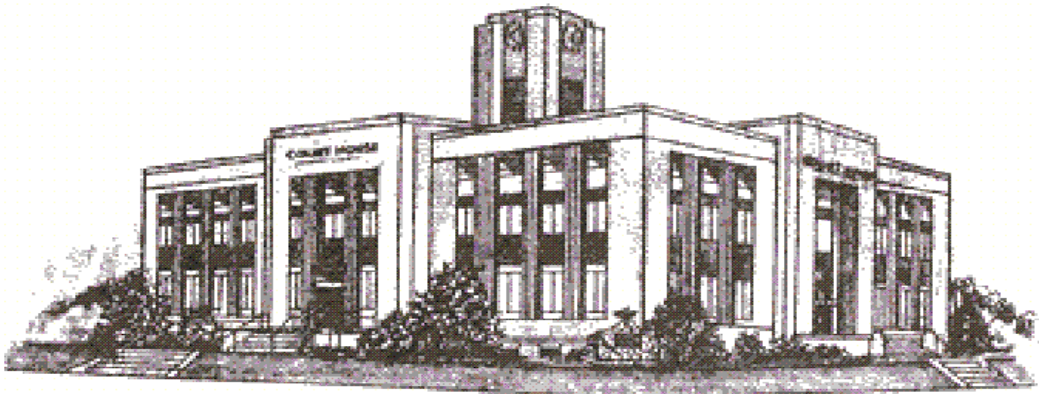


**Budget Document for the Year Ending  
June 30, 2015**

**Franklin County, Tennessee**  
Approved July 21, 2014



**The Appropriation Resolution  
The Tax Levy Resolution  
Budget Statements for the Individual Funds  
And Supplemental Information**

**FRANKLIN COUNTY, TENNESSEE**

Budget for the Year Ending June 30, 2015

**Table of Contents**

	<b>Statement</b>	<b>Page(s)</b>
<b>The Appropriation Resolution</b>		<b>1 - 7</b>
<b>The Tax Levy Resolution</b>		<b>8 - 10</b>
<b>Summary Statement of Proposed Operations w/Debt Service.....</b>	<b>A-1 &amp; A-2</b>	<b>11</b>
<b>Statement of Estimated Revenue from Current Property Taxes.....</b>	<b>B-1</b>	<b>12</b>
<b>Statement of Estimated Revenue from Sales Taxes.....</b>	<b>B-2</b>	<b>13</b>
<b>Schedule of Outstanding Debt Fiscal Year 2014/15.....</b>	<b>C</b>	<b>14</b>
<b>Schedule of Budgeted Debt Payments Fiscal Year 2014/15.....</b>	<b>D</b>	<b>15 - 16</b>
<b>Budget Summarized Categories.....</b>	<b>E</b>	<b>17 - 24</b>
<b>General Fund:</b>		
<b>Statement of Proposed Operations.....</b>	<b>F</b>	<b>25 - 69</b>
<b>Special Revenue Funds:</b>		
<b>Statement of Proposed Operations</b>		
<b>Courthouse and Jail Maintenance.....</b>	<b>G-1</b>	<b>70</b>
<b>Library Fund.....</b>	<b>G-2</b>	<b>71 - 74</b>
<b>Solid Waste/Sanitation.....</b>	<b>G-3</b>	<b>75 - 79</b>
<b>Local Purpose Tax (Rural Fire).....</b>	<b>G-4</b>	<b>80 - 81</b>
<b>Drug Control.....</b>	<b>G-5</b>	<b>82 - 84</b>
<b>Highway/Public Works.....</b>	<b>G-6</b>	<b>85 - 91</b>
<b>General Purpose School.....</b>	<b>G-7</b>	<b>92 - 113</b>
<b>Central Cafeteria.....</b>	<b>G-8</b>	<b>114 - 115</b>
<b>Debt Service Funds:</b>		
<b>Statement of Proposed Operations</b>		
<b>General Debt Service.....</b>	<b>H-1</b>	<b>116 - 118</b>
<b>Education Debt Service.....</b>	<b>H-2</b>	<b>119 - 121</b>
<b>Supplemental Information:</b>		
<b>Inter-fund Transfer Information</b>		
<b>Transfer Summation.....</b>	<b>I-1</b>	<b>122</b>
<b>Certified Resolutions 2013/2014.....</b>	<b>I-2</b>	<b>123 - 124</b>
<b>Certified Resolutions 2014/2015.....</b>	<b>I-3</b>	<b>125 - 126</b>
<b>Cash Flow Analysis.....</b>	<b>I-4</b>	<b>127 - 132</b>
<b>Capital Projects Information.....</b>	<b>J</b>	<b>133 - 134</b>

**RESOLUTION #**

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,  
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FRANKLIN COUNTY,  
TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee assembled in regular session on the 21st day of July, 2014, 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, 2014 and ending June 30, 2015 according to the following schedule:

<b>General Fund</b>	
County Commission	\$ 297,251
Beer Board	1,300
County Mayor	156,421
County Attorney	10,225
Election Commission	262,140
Register of Deeds	324,324
Planning	148,399
County Buildings	1,544,728
Other General Administration - IT	84,055
Property Assessor	493,729
County Trustee	315,615
County Clerk	554,099
Finance Department	685,837
Circuit Court	910,583
General Sessions Court	301,045
Drug Court Program	59,531
Chancery Court	251,550
Juvenile Court	126,713
Judicial Commissioners	128,442
Other Administration of Justice	18,000
Probation Services	118,105
Sheriff's Department	3,475,347
Administration of the Sex Offender	21,039
Jail	1,812,299
Community Reentry Program	790,090
Juvenile Services	23,000
Civil Defense	154,711
Rescue Squad	32,575
Consolidated Communications	864,492
County Coroner	32,350
Public Safety Grants	39,951
Local Health Center	43,176
Rabies & Animal Control	238,238
Other Local Health Services	160,394

Appropriation to State		30,646
General Welfare Assistance		17,775
Litter Control		97,918
Other Public Health & Welfare		28,434
Senior Citizen's Assistance		140,350
Parks and Fair Boards		50,900
Agriculture Extension		103,209
Soil Conservation		81,274
Industrial Development		58,877
Other Economic & Community Development		600,180
Veterans Services		23,718
Other Charges		766,902
Capital Outlay		78,000
Transfers Out		3,115,000
<b>Total General Fund</b>	<b>\$</b>	<b>19,672,938</b>
<b><u>Courthouse Jail Maintenance Fund</u></b>		
Other Charges	\$	1,975
Transfers Out		152,600
<b>Total Courthouse Jail Maintenance Fund</b>	<b>\$</b>	<b>154,575</b>
<b><u>Library Fund</u></b>		
Libraries	\$	403,268
Other Charges		35,195
Transfers Out		3,000
<b>Total Library Fund</b>	<b>\$</b>	<b>441,463</b>
<b><u>Solid Waste/Sanitation Fund</u></b>		
Sanitation Education/Information	\$	1,500
Convenience Centers		250,601
Transfer Stations		1,038,909
Post closure Care Cost		8,000
Other Charges		83,200
Transfers Out		103,803
<b>Total Solid Waste/Sanitation Fund</b>	<b>\$</b>	<b>1,486,013</b>
<b><u>Local Purpose(Rural Fire) Fund</u></b>		
Fire Prevention & Control	\$	494,600
Other Charges		9,000
<b>Total Local Purpose (Rural Fire) Fund</b>	<b>\$</b>	<b>503,600</b>
<b><u>Drug Control Fund</u></b>		
Drug Enforcement	\$	102,100
Other Charges		600
<b>Total Drug Control Fund</b>	<b>\$</b>	<b>102,700</b>

**Highway/Public Works Fund**

Administration	\$	321,268
Highway & Bridge Maintenance		811,909
Operation & Maintenance of Equipment		341,421
Quarry Operations		305,684
Other Charges		210,247
Capital Outlay		1,091,500
Principal on Debt		39,415
Interest on Debt		7,142
Transfers Out		3,803
<b>Total Highway/Public Works Fund</b>	<b>\$</b>	<b>3,132,389</b>

**General Debt Service Fund**

General Government Debt Service	\$	1,214,615
<b>Total General Debt Service Fund</b>	<b>\$</b>	<b>1,214,615</b>

**Education Debt Service Fund**

Education Debt Service	\$	3,176,697
Transfers Out		-
<b>Total Education Debt Service Fund</b>	<b>\$</b>	<b>3,176,697</b>

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

Regular Instruction	\$	20,034,074
Alternative School		142,960
Special Education		3,806,094
Vocational Education		1,216,640
Student Body Education		135,234
Adult Education		-

**Support Services**

Attendance		238,655
Health Services		399,850
Other Support Services		1,269,591
Regular Instruction		1,024,957
Special Education		359,332
Vocational Education		66,322
Adult Education		-
Board of Education		1,125,498
Director of Schools		626,824
Office of the Principal		2,280,281
Human Resources		110,828
Operation of the Plant		3,795,992
Maintenance of Plant		1,326,977
Transportation		2,414,462
Central and Other		549,193

**Non-Instructional Services**

Community Services		692,737
Early Childhood Education		1,353,676

**Capital Outlay**

		-
--	--	---

<b>Debt Service</b>		738,574
---------------------	--	---------

<b>Transfers Out</b>		1,183
<b>Total General Purpose School Fund</b>	<b>\$</b>	<b>43,709,935</b>

**Central Cafeteria Fund**

**Non-Instructional Services**

Food Service	\$	3,537,415
<hr/>		
Total Central Cafeteria Fund	\$	3,537,415
<hr/>		

BE IT FURTHER RESOLVED, that the Franklin County Schools' Federal Projects Fund for the No Child Left Behind (NCLB) 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.

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.,

SECTION 3. BE IT FURTHER RESOLVED that any amendment to the budget shall be approved as provided for in Section 5-9-407, T.C.A. One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Financial Management Committee, and one with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

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, 2015. 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 2014-15 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, 2015.

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 for overtime reimbursement will be then in turn appropriated to the Sheriff's Department Overtime Pay line upon receipt.

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 and administered as such.

SECTION 10. BE IT FURTHER RESOLVED that the delinquent County Property taxes for the year 2012 and prior years and the interest and penalty thereon collected during the year ending June 30, 2015 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2013. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

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

SECTION 12. BE IT FURTHER RESOLVED that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and shall be of no effect at the end of the year at June 30, 2015.

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, 2014. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 21st day of July, 2014.

APPROVED: Original on file with signature

Richard Stewart, Mayor

APPROVED: Original on file with signature

Eddie Clark

Chair of Commission

ATTEST: Original on file with signature

Phillip Custer, County Clerk

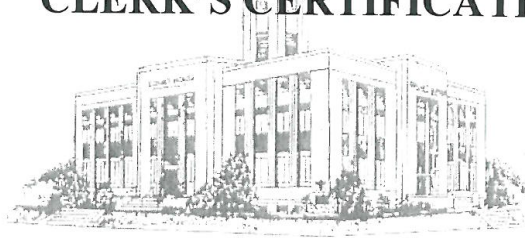
Resolution Sponsored by: Clark & Hill

Motion to Adopt: Stines Second: Cantrell

Votes: Ayes 13 Nays: 1 Declaration: Approved



# CLERK'S CERTIFICATE

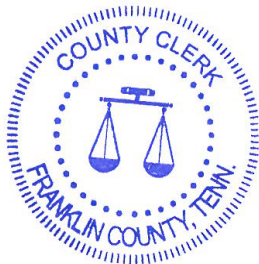


I, Phillip Custer, County Clerk of Franklin County, Tennessee hereby certify that the attached document is a true and correct copy of:

**RESOLUTION 8h-0714 MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,  
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FRANKLIN COUNTY,  
TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015.**

This resolution was adopted at a regular session meeting of the Franklin County Board of Commissioners on July 21, 2014 and is recorded on file in my office in Commissioners Minute Book 28.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 22<sup>nd</sup> day of July 2014.



A handwritten signature in blue ink that reads "Phillip Custer".

Phillip Custer, County Clerk  
of Franklin County, Tennessee

23 JUL 23 9 54

COUNTY CLERK

**RESOLUTION #**

**RESOLUTION FIXING THE TAX LEVY IN  
FRANKLIN COUNTY, TENNESSEE  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2014**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee, assembled in regular session on this 21st day of July, 2014, that the combined property tax rate for Franklin County, Tennessee for the fiscal year beginning July 1, 2014 shall be \$2.4452 inside the cities of Winchester and Tullahoma and the town of Sewanee, \$2.5995 within the remaining cities, and \$2.6736 outside on each \$100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

Fund	Outside Cities	Cities Except Sewanee, Winchester & Tullahoma	Sewanee, Winchester & Tullahoma
County	\$ 0.9895	\$ 0.9895	\$ 0.9895
Library	0.0321	0.0321	0.0321
Solid Waste	0.1543	0.1543	-
Local Purpose	0.0741	-	-
Highway	0.0629	0.0629	0.0629
General Purpose School	1.0685	1.0685	1.0685
General Debt Service	0.1223	0.1223	0.1223
Education Debt Service	0.1699	0.1699	0.1699
	<u>\$ 2.6736</u>	<u>\$ 2.5995</u>	<u>\$ 2.4452</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 the first \$3,930,600 of the local option sales tax shall be allocated to the General Purpose School Fund and any additional collections shall be allocated to the Education Debt Service Fund. 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 2015.

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, \$220,000 to the Solid Waste/Sanitation Fund, \$50,000 to the Education Debt Service Fund and the balance of interest earnings to the General Debt Service Fund.

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 Education Debt Service Fund for retirement of 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 for incentive distribution.

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 two (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 21<sup>st</sup> day of July, 2014.

APPROVED: Original on file with signature  
Eddie Clark, Commission Chairman

APPROVED: Original on file with signature  
Richard Stewart, County Mayor

ATTEST: Original on file with signature  
Phillip Custer, Cuntly Clerk

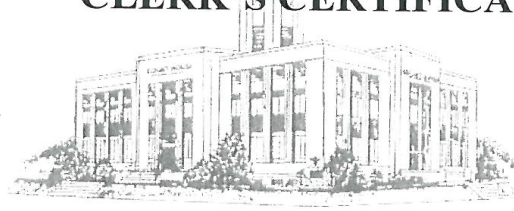
RESOLUTION SPONSORED BY: Clark & Hill

MOTION: Stines SECOND: Riddle

VOTES: AYES: 13 NAYS 1 PASS -

DECLARATION: Approved

# CLERK'S CERTIFICATE



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

## RESOLUTION 8i-0714 FIXING THE TAX LEVY IN FRANKLIN COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2014

This resolution was adopted at a regular session meeting of the Franklin County Board of Commissioners on July 21, 2014 and is recorded on file in my office in Commissioners Minute Book 28.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 22<sup>nd</sup> day of July 2014.



Phillip Custer, County Clerk  
of Franklin County, Tennessee

2014 JUL 23 AM 9 54

COUNTY CLERK

Franklin County, Tennessee  
 Budget Summary  
 FY 2014-15

Schedule A - 1

Fund	Beginning Fund Balance (Spendable)	Revenues	Debt Proceeds	Transfers In	(Est. Rev + Debt Proceeds + Transfers In) Total Estimated Receipts	(Est. Receipts + Beg Fund Balance) Available Funds	Expenditures	Transfers Out	(Expenditures + Transfers Out) Appropriations	(Est. Receipts - Appropriations) Increase / Decrease	End Fund Balance
101 General	\$ 668,651	\$ 16,871,625	\$ 3,000,000	\$ 110,606	\$ 19,982,231	\$ 20,650,882	\$ 16,557,939	\$ 3,115,000	\$ 19,672,939	\$ 309,292	\$ 977,943
112 Courthouse Jail Maintenance	\$ 28,553	160,000	-	-	160,000	188,553	1,975	152,600	154,575	5,425	33,978
115 Library Fund	\$ 285,579	352,127	-	-	352,127	637,706	438,463	3,000	441,463	(89,336)	196,243
116 Solid Waste/Sanitation	\$ 199,956	1,279,214	-	100,000	1,379,214	1,579,170	1,381,991	103,803	1,485,794	(106,580)	93,376
120 Local Purpose Tax	\$ 73,817	502,471	-	-	502,471	576,288	503,600	-	503,600	(1,129)	72,688
122 Drug Control	\$ 89,039	95,300	-	-	95,300	184,339	102,700	-	102,700	(7,400)	81,639
131 Highway/Public Works	\$ 880,814	2,909,254	-	18,000	2,927,254	3,808,068	3,136,905	3,803	3,140,708	(213,454)	667,360
141 School General Fund	\$ 3,702,923	41,946,229	-	-	41,946,229	45,649,152	43,708,751	1,183	43,709,934	(1,763,705)	1,939,218
143 School Cafeteria Fund	\$ 2,099,298	3,337,090	-	-	3,337,090	354,130	3,537,415	-	3,537,415	(200,325)	1,898,973
151 General Debt Service	\$ 1,044,918	1,222,779	-	152,600	1,375,379	2,420,297	1,214,615	-	1,214,615	160,764	1,205,682
156 Education Debt Service	\$ 3,019,932	3,248,537	-	-	3,248,537	6,268,469	3,176,697	-	3,176,697	71,840	3,091,772
<b>Totals</b>	<b>\$ 12,093,480</b>	<b>\$ 71,924,626</b>	<b>\$ 3,000,000</b>	<b>\$ 381,206</b>	<b>\$ 75,305,832</b>	<b>\$ 82,317,054</b>	<b>\$ 73,761,051</b>	<b>\$ 3,379,389</b>	<b>\$ 77,140,440</b>	<b>\$ (1,834,608)</b>	<b>\$ 10,258,872</b>

Franklin County, Tennessee  
 Debt Service  
 FY 2014

Schedule A-2

	Principal	Interest	Debt Service		Principal	Interest	Debt Service
Fund: General				Fund: Educ Debt Service			
Schedule of Outstanding Debt	\$ 205,503	\$ 20,853	\$ 226,356	Schedule of Outstanding Debt	\$ 15,991,600	\$ 2,140,876	\$ 18,132,476
Less Budgeted Debt Payments	60,819	8,591	69,410	Less Budgeted Debt Payments	2,640,900	476,547	3,117,447
Difference	\$ 144,684	\$ 12,262	\$ 156,946	Difference	\$ 13,350,700	\$ 1,664,329	\$ 15,015,029
Fund: Highway				Fund: General Purpose School			
Schedule of Outstanding Debt	\$ 163,605	\$ 35,916	\$ 199,522	Schedule of Outstanding Debt	\$ 677,253	\$ 62,722	\$ 739,976
Less Budgeted Debt Payments	39,412	7,139	46,551	Less Budgeted Debt Payments	209,445	18,786	228,230
Difference	\$ 124,193	\$ 28,777	\$ 152,971	Difference	\$ 467,809	\$ 43,937	\$ 511,746
Fund: Gen Debt Service				Fund:			
Schedule of Outstanding Debt	\$ 7,274,571	\$ 2,401,850	\$ 9,676,421	Schedule of Outstanding Debt	\$ -	\$ -	\$ -
Less Budgeted Debt Payments	877,312	300,803	1,178,115	Less Budgeted Debt Payments	-	-	-
Difference	\$ 6,397,258	\$ 2,101,047	\$ 8,498,305	Difference	\$ -	\$ -	\$ -

Franklin County, Tennessee

Statement of Estimated Revenue from Current Property Taxes  
2014 Assessments Based upon Estimated Assessed Value of:

Statement B - 1

\$	887,649,822	Common Rate
\$	618,566,160	Solid Waste
\$	474,512,550	Rural Fire
<hr/>		
<b>\$</b>	<b>1,980,728,532</b>	<b>Total Assessed Value</b>

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 3.00%	Net Estimated Collection of Taxes
County General	0.9895	8,783,295	263,499	8,519,796
Library	0.0321	284,936	8,548	276,388
Solid Waste/Sanitation *	0.1543	954,448	28,633	925,814
Local Purpose Tax **	0.0741	351,614	10,548	341,065
Highway/Public Works	0.0629	558,332	16,750	541,582
General Purpose School	1.0685	9,484,538	284,536	9,200,002
General Debt Service	0.1223	1,085,596	32,568	1,053,028
Education Debt Service	0.1699	1,508,117	45,244	1,462,874
	\$2.6736/2.5995			
<b>Total</b>	<b>2.4452</b>	<b>\$ 23,010,875</b>	<b>\$ 690,326</b>	<b>\$ 22,320,549</b>

<b>Total Outside Cities</b>	<b>\$ 2.6736</b>	
<b>Total Cities Except Sewanee, Winchester, Tullahoma</b>	<b>2.5995</b>	(Common Rate excluding Rural Fire Rate)
<b>Total Sewanee, Winchester, Tullahoma</b>	<b>2.4452</b>	(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>	2014	2013	Change in Value
Common Rate Value	\$ 86,102	\$ 84,371	\$ 1,731
*Solid Waste Value	\$ 60,001	\$ 58,999	\$ 1,002
**Rural Fire Value	\$ 46,028	\$ 45,421	\$ 607

Tax Rate Compared PY	2014	2013	Increase
Common Rate	\$ 2.6736	\$ 2.6736	\$ 0.00
Solid Waste Rate	\$ 2.5995	\$ 2.5995	\$ 0.00
Rural Fire Rate	\$ 2.4452	\$ 2.4452	\$ 0.00

## Local Option Sales Tax Analysis & Comparison

December 2013 (Received in January 2014)

County/City	Gross Franklin County Collections	State Admin Fee 1.125%	Net Franklin County Collections	County Revenue (Co 100%) (City 50%)	Cities Revenue is Less 1% Trustee Admin
Franklin County	83,297.91	(937.10)	82,360.81	82,360.81	-
Winchester	343,454.37	(3,863.86)	339,590.51	169,795.25	168,097.30
Cowan	11,439.41	(128.69)	11,310.72	5,655.36	5,598.80
Decherd	147,537.41	(1,659.80)	145,877.61	72,938.81	72,209.42
Estill Springs	24,549.54	(276.18)	24,273.36	12,136.68	12,015.31
Huntland	10,978.07	(123.50)	10,854.57	5,427.28	5,373.01
Tullahoma	2,487.44	(27.98)	2,459.46	1,229.73	1,217.43
<b>Total</b>	<b>623,744.15</b>	<b>(7,017.12)</b>	<b>616,727.03</b>	<b>350,083.01</b>	<b>264,511.28</b>

### 141 General School Tax Monthly Revenue Fiscal Comparison

Dec-12	343,089	<b>*Note Franklin County received an additional</b>
Dec-13	350,083	<b>\$539.09</b>

Over/Under                      6,994

### 141 General School Tax Year to Date Revenue Fiscal Comparison

2012/13	2,233,038
2013/14	2,282,024

Over/Uner                      48,986

### 2013/14 Sales Tax Appropriations

	Appropriation	Collected	% Collected	Balance to Collect
141 General Schools	3,930,600	2,282,024	58.06%	1,648,576
156 Education Debt Service	445,000			

Fund 156 receives overages of collections from Fund 141

**\*\*Franklin County as Trustee Adjusted by State of Tennessee Department of Revenue \$539.09**

**Franklin County, TN Government  
Schedule of Debt Payments  
for Fiscal Year 2014-2015**

**GO Bonds**

<u>Loan Name</u>	<u>Authorized &amp; Unissued</u>	<u>Amount Outstanding at 6/30/14</u>	<u>Payment Fund</u>	<u>Principal Due in FY 2014-15</u>	<u>Interest Due in FY 2014-15</u>	<u>Total Debt Service for FY 2014-15</u>
School, Hwy & Jail Refunding Series 2013	-	708,400.00	Gen. Debt	359,100.00	25,543.12	384,643.12
Judicial Ctr Bonds -- Series 2010	-	1,427,802.86	Gen. Debt	19,948.22	58,896.87	78,845.09
CON for ID Board Land -- 2010	-	593,367.82	Gen. Debt	63,264.20	26,822.80	90,087.00
Judicial Center Bonds Series 2007	-	4,485,000.00	Gen. Debt	415,000.00	186,540.00	601,540.00
School, Hwy & Jail Refunding Series 2013	-	1,961,600.00	Educ. Debt	270,900.00	19,269.38	290,169.38
School Refund -- Series 2011	-	1,790,000.00	Educ. Debt	885,000.00	35,800.00	920,800.00
School FCHS Refund --Series 2009	-	10,065,000.00	Educ. Debt	1,305,000.00	332,550.00	1,637,550.00
School Capital Bonds -- Series 2008	-	2,175,000.00	Educ. Debt	180,000.00	88,927.50	268,927.50
**CON 12YR for HWY Land -- 2011	-	159,840.89	Highway	12,459.50	6,661.82	19,121.32
<b>TOTAL GO BONDS</b>	<b>\$ -</b>	<b>\$ 23,366,011.57</b>		<b>\$ 3,510,671.92</b>	<b>\$ 781,011.49</b>	<b>\$ 4,291,683.41</b>

**Revenue Bonds**

Industrial Revenue Bonds (1978 / 1999)	\$ -	\$ 60,000.00	Gen. Debt	\$ 20,000.00	\$ 3,000.00	\$ 23,000.00
<b>TOTAL REVENUE BONDS</b>	<b>\$ -</b>	<b>\$ 60,000.00</b>		<b>\$ 20,000.00</b>	<b>\$ 3,000.00</b>	<b>\$ 23,000.00</b>

**Capital Leases**

County Excel Light -- 2011	\$ -	\$ 188,558.65	Co Gen	\$ 43,873.93	\$ 8,441.65	\$ 52,315.58
* School Excel Light State -- 2010 (\$385K)	-	81,696.00	GP School	81,696.00	1,337.00	83,033.00
School Excel Light State -- 2010 (\$581K)	-	381,253.36	GP School	56,324.59	17,448.53	73,773.12
School Excel Light Grant -- 2010 (500K)	-	214,304.00	GP School	71,424.00	-	71,424.00
* Hwy Truck Lease -- 2010	-	26,952.64	Highway	26,952.64	477.20	27,429.84
<b>TOTAL CAPITAL LEASES</b>	<b>\$ -</b>	<b>\$ 892,764.65</b>		<b>\$ 280,271.16</b>	<b>\$ 27,704.38</b>	<b>\$ 307,975.54</b>

**Debt Service by Fund**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
General Debt Service Fund	\$ 877,312.42	\$ 300,802.79	\$ 1,178,115.21
Education Debt Service Fund	2,640,900.00	476,546.88	3,117,446.88
General Fund	43,873.93	8,441.65	52,315.58
Highway/Public Works Fund	39,412.14	7,139.02	46,551.16
School GP Fund	209,444.59	18,785.53	228,230.12
	<b>\$ 3,810,943.08</b>	<b>\$ 811,715.87</b>	<b>\$ 4,622,658.95</b>

**Debt Service By Function**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Public Safety	\$ 794,048.22	\$ 270,979.99	\$ 1,065,028.21
Education	2,850,344.59	495,332.41	3,345,677.00
Highway	39,412.14	7,139.02	46,551.16
Administration	127,138.13	38,264.45	165,402.58
	<b>\$ 3,810,943.08</b>	<b>\$ 811,715.87</b>	<b>\$ 4,622,658.95</b>

**Notes:**

- \* Last Year of the Highway Truck Lease
- \* Last Year of the School Excel Light State Lease (\$358K)

**Per Capita Debt Ratios (6/30/12)**

O/S Debt	\$808.30
Gross Direct Debt	808.67
Net Direct Debt	716.66
Total Net Overlapping Debt	76.93
Overall Net Debt	793.59

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

	<u>Franklin Co</u>	<u>Tennessee</u>
1990 US Census	34,725.00	4,877,203.00
2000 US Census	39,270.00	5,689,283.00
2010 US Census	41,052.00	6,345,105.00
2011 US Census	40,772.00	6,456,243.00
2012 US Census	40,788.00	6,454,914.00
2013 US Census	41,129.00	6,346,113.00

**Debt Ratios (6/30/12)**

	<u>Assessed Value</u>	<u>Est. Actual Value</u>
O/S Debt To	3.77%	1.03%
Gross Direct Debt to	3.77%	1.03%
Net Direct Debt to	3.34%	0.91%
Total Net Overlapping Debt to	0.36%	0.10%
Overall Net Debt to	3.70%	1.01%



Schedule of Budgeted Debt Payments  
Fiscal Year 2014/15  
Franklin County, TN

**General Debt Service Fund # 151**

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
Monthly	ID Board Land	\$ 63,264	\$ 26,823	\$ 90,087	12 YR Capital Note
7/1/2014	Industrial Rev	\$ -	\$ 1,500	\$ 1,500	Revenue Bond
10/1/2014	Judicial Ctr 07 Series	\$ -	\$ 93,270	\$ 93,270	GO Bond
12/1/2014	Hwy/Jail Ref 13 Series	\$ -	\$ 12,772	\$ 12,772	GO Bond
1/1/2015	Industrial Rev	\$ 20,000	\$ 1,500	\$ 21,500	Revenue Bond
4/1/2015	Judicial Ctr 07 Series	\$ 415,000	\$ 93,270	\$ 508,270	GO Bond
5/21/2015	Judicial Ctr 10 Series	\$ 19,948	\$ 58,897	\$ 78,845	GO Bond
6/1/2015	Hwy/Jail Ref 13 Series	\$ 359,100	\$ 12,772	\$ 371,872	GO Bond
<b>Total Gen Debt</b>		<b>\$ 877,312</b>	<b>\$ 300,803</b>	<b>\$ 1,178,115</b>	

**Education Debt Service Fund # 156**

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
9/1/2014	School Refund 2011	\$ -	\$ 17,900	\$ 17,900	GO Bond
9/1/2014	FCHS Refund 2009	\$ -	\$ 166,275	\$ 166,275	GO Bond
12/1/2014	School Ref 13 Series	\$ -	\$ 9,635	\$ 9,635	GO Bond
12/1/2014	School Series 2008	\$ -	\$ 44,464	\$ 44,464	GO Bond
3/1/2015	School Refund 2011	\$ 885,000	\$ 17,900	\$ 902,900	GO Bond
3/1/2015	FCHS Refund 2009	\$ 1,305,000	\$ 166,275	\$ 1,471,275	GO Bond
6/1/2015	School Ref 13 Series	\$ 270,900	\$ 9,635	\$ 280,535	GO Bond
6/1/2015	School Series 2008	\$ 180,000	\$ 44,464	\$ 224,464	GO Bond
<b>Total Educ Debt</b>		<b>\$ 2,640,900</b>	<b>\$ 476,547</b>	<b>\$ 3,117,447</b>	

**GP Schools Fund # 141**

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
Monthly	Excel Lighting Lease	\$ 81,696	\$ 1,337	\$ 83,033	Capital Lease
Monthly	Excel Lighting Lease	\$ 71,424	\$ -	\$ 71,424	Capital Lease
10/1/2014	Excel Lighting Lease	\$ 27,832	\$ 9,055	\$ 36,887	Capital Lease
4/1/2015	Excel Lighting Lease	\$ 28,493	\$ 8,394	\$ 36,887	Capital Lease
<b>Total Gen Schools</b>		<b>\$ 209,445</b>	<b>\$ 18,786</b>	<b>\$ 228,230</b>	

Schedule of Budgeted Debt Payments  
 Fiscal Year 2014/15  
 Franklin County, TN

**Co General Fund # 101**

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
Monthly	Tele-Security Lease	\$ 16,945	\$ 149	\$ 17,093	Operating Lease
7/3/2014	Excel Lighting Lease	\$ 21,680	\$ 4,478	\$ 26,158	Capital Lease
1/13/2015	Excel Lighting Lease	\$ 22,194	\$ 3,963	\$ 26,158	Capital Lease
<b>Total Co General</b>		<b>\$ 60,819</b>	<b>\$ 8,591</b>	<b>\$ 69,409</b>	

**Highway Fund # 131**

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
Monthly	Truck Lease	\$ 26,953	\$ 477	\$ 27,430	Capital Lease
2/1/2015	Quarry Land	\$ 12,460	\$ 6,662	\$ 19,121	12 Yr Capital Note
<b>Total Highway</b>		<b>\$ 39,412</b>	<b>\$ 7,139</b>	<b>\$ 46,551</b>	

Fund Summary by Category/Department  
Fiscal Year 2013/14

		2012-2013	2013-2014	2013-2014	2014-2015
		Actual Budget	Original Budget	Estimated	Budgeted
<b>101</b>	<b>County General Revenues</b>				
40000	Local Taxes	\$ 8,887,156	\$ 9,271,214	\$ 9,485,294	\$ 9,802,636
41000	Licenses & Permits	67,821	68,000	74,450	74,000
42000	Fines, Forfeitures & Penalties	188,245	179,779	194,264	201,574
43000	Charges for Current Services	259,551	211,034	247,770	251,875
44000	Other Local Revenues	118,463	127,750	162,839	87,500
45000	Fees Received from County Officials	1,763,871	1,693,591	1,723,615	1,752,000
46000	State of Tennessee	2,616,861	3,045,673	2,712,140	2,777,855
47000	Federal Government	1,123,925	376,032	700,526	1,544,879
48000	Other Government & Citizens	521,440	311,000	348,216	379,306
49000	Other Sources	554,606	159,606	109,606	3,110,606
<b>Total Co General Fund Revenue Category Summary</b>		<b>\$ 16,101,939</b>	<b>\$ 15,443,679</b>	<b>\$ 15,758,720</b>	<b>\$ 19,982,231</b>
<b>101</b>	<b>County General Expenditures</b>				
	<b>General Government</b>				
51100	County Commission	\$ 343,639	\$ 285,317	\$ 327,945	\$ 297,251
51220	Beer Board	493	475	1,000	1,300
51300	County Mayor	156,157	153,415	154,441	156,421
51400	County Attorney	8,500	10,225	9,700	10,225
51500	Election Commission	286,360	229,889	287,373	262,140
51600	Register of Deeds	302,638	316,064	301,196	324,324
51720	Planning	138,831	147,456	139,490	148,399
51800	County Buildings	932,415	1,181,518	997,600	1,544,728
51900	Other General Administration - IT	10,371	68,933	71,743	84,055
	<b>Finance</b>				
52300	Property Assessor	427,632	482,861	437,585	493,729
52400	County Trustee	287,924	295,156	287,230	315,615
52500	County Clerk	510,842	529,008	522,130	554,099
52900	Finance Department	631,433	646,504	643,284	685,837
	<b>Administration of Justice</b>				
53100	Circuit Court	852,481	884,622	839,216	910,583
53300	General Sessions Court	286,024	295,613	294,059	301,045
53330	Drug Court Program	57,920	58,140	57,768	59,531
53400	Chancery Court	185,931	197,241	195,470	251,550
53500	Juvenile Court	119,741	123,816	120,603	126,713
53700	Judicial Commissioners	116,527	125,342	120,259	128,442
53900	Other Administration of Justice	16,650	20,000	7,300	18,000
53910	Probation Services	104,532	115,326	112,367	118,105

Fund Summary by Category/Department  
Fiscal Year 2013/14

	2012-2013	2013-2014	2013-2014	2014-2015
	Actual Budget	Original Budget	Estimated	Budgeted
<b>Public Safety</b>				
54110 Sheriff's Department	3,300,950	3,412,665	3,382,708	3,475,347
54160 Administration of the Sex Offender	17,581	20,489	18,732	21,039
54210 Jail	1,849,101	1,696,161	1,743,116	1,812,299
54230 Community Reentry Program	580,447	309,682	702,638	790,090
54240 Juvenile Services	21,402	23,000	18,000	23,000
54410 Civil Defense	135,466	148,758	155,656	154,711
54420 Rescue Squad	42,933	30,000	27,425	32,575
54490 Consolidated Communications	801,875	857,770	875,077	864,492
54610 County Coroner	34,320	31,500	30,305	32,350
54710 Public Safety Grants	171,343	-	107,519	39,951
<b>Public Health &amp; Welfare</b>				
55110 Local Health Center	35,451	43,526	39,311	43,176
55120 Rabies & Animal Control	198,490	239,483	217,552	238,238
55180 Children's Special Services	-	-	-	-
55190 Other Local Health Services	120,539	153,238	134,323	160,394
55310 Regional Mental Health Center	-	-	-	-
55390 Appropriation to State	30,646	30,646	30,646	30,646
55510 General Welfare Assistance	17,775	17,775	17,775	17,775
55731 Litter Control	100,577	84,164	83,788	97,918
55900 Other Public Health & Welfare	169	-	20,128	28,434
<b>Social, Cultural &amp; Recreational</b>				
56300 Senior Citizen's Assistance	125,415	157,350	136,358	140,350
56700 Parks and Fair Boards	21,971	29,029	29,451	50,900
<b>Agricultural &amp; Natural Resources</b>				
57100 Agriculture Extension	67,283	102,217	103,510	103,209
57500 Soil Conservation	76,944	79,075	77,839	81,274
<b>Other Operations</b>				
58120 Industrial Development	47,441	34,221	132,330	58,877
58190 Other Economic & Community Development	489,973	144,628	224,821	600,180
58300 Veterans Services	18,364	18,484	20,160	23,718
58400 Other Charges	509,144	726,765	719,067	766,902
90000 Capital Projects	53,000	-	437,122	78,000
99100 Transfers Out	297,997	1,085,309	1,043,309	3,115,000
<b>Total General Fund Department Exp Summary</b>	<b>\$ 14,943,638</b>	<b>\$ 15,642,855</b>	<b>\$ 16,456,424</b>	<b>\$ 19,672,939</b>

Fund Summary by Category/Department  
Fiscal Year 2013/14

		2012-2013	2013-2014	2013-2014	2014-2015
		Actual Budget	Original Budget	Estimated	Budgeted
<b>112</b>	<b>Crthouse/Jail Maint. Fund Revenues</b>				
40000	Local Taxes	\$ 172,967	\$ 150,000	\$ 160,340	\$ 160,000
<b>Total Crthouse Fund Revenue Category Summary</b>		<b>\$ 172,967</b>	<b>\$ 150,000</b>	<b>\$ 160,340</b>	<b>\$ 160,000</b>
<b>112</b>	<b>Crthouse/Jail Maintenance Expenditures</b>				
58400	Other Charges	\$ 1,731	\$ 1,731	\$ 1,909	\$ 1,975
99100	Transfers Out	170,000	155,000	165,230	152,600
<b>Total Crthouse/Jail Fund Dept Exp Summary</b>		<b>\$ 171,731</b>	<b>\$ 156,731</b>	<b>\$ 167,139</b>	<b>\$ 154,575</b>
<b>115</b>	<b>Library Revenues</b>				
40000	Local Taxes	\$ 282,093	\$ 288,378	\$ 295,635	\$ 295,841
41000	Licenses & Permits	1,264	1,230	1,319	1,319
43000	Charges for Current Services	18,580	18,000	17,877	17,877
44000	Other Local Revenues	3,513	3,165	3,347	3,347
46000	State of Tennessee	1,050	-	1,419	1,500
48000	Other Government & Citizens	31,883	30,600	32,243	32,243
49000	Other Sources	-	-	-	-
<b>Total Library Fund Revenue Category Summary</b>		<b>\$ 338,383</b>	<b>\$ 341,373</b>	<b>\$ 351,840</b>	<b>\$ 352,127</b>
<b>115</b>	<b>Library Expenditures</b>				
56500	Libraries	\$ 243,162	\$ 306,196	\$ 252,070	\$ 403,268
58400	Other Charges	30,021	34,858	33,311	35,195
99100	Transfers Out	-	2,000	2,000	3,000
<b>Total Library Fund Department Exp Summary</b>		<b>\$ 273,183</b>	<b>\$ 343,054</b>	<b>\$ 287,381</b>	<b>\$ 441,463</b>

Fund Summary by Category/Department  
Fiscal Year 2013/14

		2012-2013	2013-2014	2013-2014	2014-2015
		Actual Budget	Original Budget	Estimated	Budgeted
<b>116</b>	<b>Solid Waste Fund Revenue</b>				
40000	Local Taxes	\$ 948,756	\$ 967,559	\$ 963,270	\$ 987,264
41000	Licenses & Permits	6,102	6,200	6,290	6,450
43000	Charges for Current Services	23,483	25,000	28,420	30,000
44000	Other Local Revenues	295,825	276,000	225,640	230,000
46000	State of Tennessee	23,116	25,000	25,380	25,500
47000	Federal Government	-	-	-	-
49000	Other Sources	-	150,000	100,000	100,000
<b>Total Solid Waste Fund Rev Category Summary</b>		<b>\$ 1,297,282</b>	<b>\$ 1,449,759</b>	<b>\$ 1,349,000</b>	<b>\$ 1,379,214</b>
<b>116</b>	<b>Solid Waste/Sanitation Fund Expenditures</b>				
55720	Sanitation Education/Information	\$ 590	\$ 2,000	\$ 888	\$ 1,500
55732	Convenience Centers	231,827	249,326	231,235	250,601
55733	Transfer Stations	1,028,919	1,030,656	1,019,237	1,038,690
55770	Post-Closure Care Cost	6,300	12,000	7,000	8,000
58400	Other Charges	82,306	83,045	75,534	83,200
99100	Transfers Out	3,803	153,803	103,803	103,803
<b>Total Solid Waste Fund Department Exp Summary</b>		<b>\$ 1,353,744</b>	<b>\$ 1,530,830</b>	<b>\$ 1,437,697</b>	<b>\$ 1,485,794</b>
<b>120</b>	<b>Local Purpose Fund Revenue</b>				
40000	Local Taxes	\$ 458,708	\$ 474,101	\$ 473,334	\$ 479,071
41000	Licenses & Permits	23,029	23,400	23,048	23,400
48000	Other Government & Citizens	-	-	-	-
<b>Total Local Purpose Fund Rev Category Summary</b>		<b>\$ 481,737</b>	<b>\$ 497,501</b>	<b>\$ 496,382</b>	<b>\$ 502,471</b>
<b>120</b>	<b>Local Purpose(Rural Fire) Fund</b>				
54310	Fire Prevention & Control	\$ 534,199	\$ 503,600	\$ 503,417	\$ 503,600
58400	Other Charges		-	-	-
<b>Total Local Purpose Fund Dept Exp Summary</b>		<b>\$ 534,199</b>	<b>\$ 503,600</b>	<b>\$ 503,417</b>	<b>\$ 503,600</b>

Fund Summary by Category/Department  
Fiscal Year 2013/14

		2012-2013	2013-2014	2013-2014	2014-2015
		Actual Budget	Original Budget	Estimated	Budgeted
<b>122</b>	<b>Drug Fund Revenues</b>				
42000	Fines, Forfeitures & Penalties	\$ 41,690	\$ 31,400	\$ 52,923	\$ 49,000
43000	Charges for Current Services	50	500	50	50
44000	Other Local Revenues	5,875	5,200	11,065	6,250
46000	State of Tennessee	-	-	-	-
47000	Federal Government	9,245	9,246	52,000	40,000
48000	Other Government & Citizens	1,700	1,700	50	-
49000	Other Sources	(1)	-	-	-
<b>Total Drug Fund Revenue Category Summary</b>		<b>\$ 58,559</b>	<b>\$ 48,046</b>	<b>\$ 116,088</b>	<b>\$ 95,300</b>
<b>122</b>	<b>Drug Control Fund</b>				
54150	Drug Enforcement	\$ 56,003	\$ 60,245	\$ 72,709	\$ 102,100
58400	Other Charges	485	250	600	600
<b>Total Drug Control Fund Dept Exp Summary</b>		<b>\$ 56,488</b>	<b>\$ 60,495</b>	<b>\$ 73,309</b>	<b>\$ 102,700</b>
<b>131</b>	<b>Highway Fund Revenues</b>				
40000	Local Taxes	\$ 420,612	\$ 596,092	\$ 601,333	\$ 616,712
41000	Licenses & Permits	1,673	1,650	2,257	2,300
43000	Charges for Current Services	398	1,500	1,103	1,500
44000	Other Local Revenues	9,294	18,700	15,151	13,600
46000	State of Tennessee	1,908,223	2,023,356	2,015,164	2,275,142
47000	Federal Government	-	-	-	-
49000	Other Sources	16,667	12,000	17,872	18,000
<b>Total Highway Fund Revenue Category Summary</b>		<b>\$ 2,356,867</b>	<b>\$ 2,653,298</b>	<b>\$ 2,652,880</b>	<b>\$ 2,927,254</b>
<b>131</b>	<b>Highway Fund Expenditures</b>				
61000	Administration	\$ 280,740	\$ 306,994	\$ 291,156	\$ 329,849
62000	Highway & Bridge Maintenance	655,334	820,408	585,934	811,703
63100	Operation & Maintenance of Equipment	315,316	388,379	250,165	341,403
63400	Quarry Operations	240,595	302,899	355,282	305,646
65000	Other Charges	166,476	210,197	183,050	210,247
68000	Capital Outlay	372,598	813,232	595,835	1,091,500
82100	Principal on Debt	48,407	50,763	50,763	39,415
82200	Interest on Debt	11,859	9,505	9,505	7,142
99100	Transfers Out	203,803	3,803	3,803	3,803
<b>Total Highway Fund Department Exp Summary</b>		<b>\$ 2,295,128</b>	<b>\$ 2,906,179</b>	<b>\$ 2,325,492</b>	<b>\$ 3,140,708</b>

Fund Summary by Category/Department  
Fiscal Year 2013/14

		2012-2013	2013-2014	2013-2014	2014-2015
		Actual Budget	Original Budget	Estimated	Budgeted
<b>151 General Debt Service Fund Revenues</b>					
40000	Local Taxes	\$ 1,032,162	\$ 1,349,094	\$ 1,360,501	\$ 1,216,979
41000	Licenses & Permits	4,190	4,200	5,769	5,800
44000	Other Local Revenues	-	-	76	-
49000	Other Sources	2,496,229	1,078,309	1,088,538	152,600
<b>Total Gen Debt Service Rev Category Summary</b>		<b>\$ 3,532,581</b>	<b>\$ 2,431,603</b>	<b>\$ 2,454,884</b>	<b>\$ 1,375,379</b>
<b>151 General Government Debt Service</b>					
82100	Prinicpal on Debt	\$ 1,368,941	\$ 1,921,093	\$ 1,921,103	\$ 877,312
82200	Interest on Debt	403,958	355,895	355,847	300,803
82300	Other Debt Charges	29,529	29,500	28,583	36,500
99000	Other Uses	1,836,215	-	-	-
<b>Total General Debt Service Fund Exp Summary</b>		<b>\$ 3,638,643</b>	<b>\$ 2,306,488</b>	<b>\$ 2,305,533</b>	<b>\$ 1,214,615</b>
<b>156 Education Debt Service Fund Revenues</b>					
40000	Local Taxes	\$ 2,998,060	\$ 2,462,919	\$ 2,624,602	\$ 2,730,911
41000	Licenses & Permits	8,033	7,626	6,990	7,626
44000	Other Local Revenues	-	-	-	-
48000	Other Government & Citizens	738,573	510,000	510,000	510,000
49000	Other Sources	2,293,779	-	-	-
<b>Total Educ Debt Service Rev Category Summary</b>		<b>\$ 6,038,445</b>	<b>\$ 2,980,545</b>	<b>\$ 3,141,592</b>	<b>\$ 3,248,537</b>
<b>156 Education Debt Service Expenditures</b>					
82100	Prinicpal on Debt	\$ 2,679,393	\$ 2,568,400	\$ 2,568,400	\$ 2,640,900
82200	Interest on Debt	715,128	532,032	532,032	476,547
82300	Other Debt Charges	65,816	56,750	41,062	59,250
99000	Other Uses	2,276,193	-	-	-
<b>Total Educ Debt Service Fund Exp Summary</b>		<b>\$ 5,736,530</b>	<b>\$ 3,157,182</b>	<b>\$ 3,141,493</b>	<b>\$ 3,176,697</b>



Fund Summary by Category/Department  
Fiscal Year 2013/14

		2012-2013	2013-2014	2013-2014	2014-2015
		Actual Budget	Original Budget	Estimated	Budgeted
<b>141</b>	<b>School General Fund Revenues</b>				
40000	Local Taxes	\$ 13,641,485	\$ 13,672,047	\$ 13,723,747	\$ 13,686,602
41000	Licenses & Permits	46,691	43,800	43,800	43,800
43000	Charges for Current Services	257,564	264,397	264,397	264,397
44000	Other Local Revenue	497,297	393,327	442,086	256,956
46000	State of Tennessee	27,886,116	28,134,530	28,100,290	27,546,077
47000	Federal Government	997,347	343,939	285,019	148,397
48000	Other Government & Citizens	-	-	-	-
49000	Other Sources	200,000	100,000	100,000	-
<b>Total School Gen Fund Rev Category Summary</b>		<b>\$ 43,526,500</b>	<b>\$ 42,952,040</b>	<b>\$ 42,959,339</b>	<b>\$ 41,946,229</b>
<b>141</b>	<b>School General Fund Expenditures</b>				
<b>Instruction</b>					
71100	Regular Instruction	\$ 19,401,209	\$ 20,535,877	\$ 19,848,704	\$ 20,034,074
71150	Alternative School	217,425	224,841	205,110	142,960
71200	Special Education Program	3,760,380	3,879,998	3,815,967	3,806,094
71300	Vocational Education Program	1,296,305	1,382,070	1,331,588	1,216,640
71400	Student Body Education Prog	125,828	125,342	121,287	135,234
71600	Adult Educ Program	7,278	-	-	-
<b>Support</b>					
72110	Attendance	\$ 197,533	\$ 207,287	\$ 201,301	\$ 238,655
72120	Health Services	390,010	401,975	396,576	399,850
72130	Other Support Services	1,225,625	1,362,042	1,297,304	1,269,591
72210	Regular Instruction	1,155,571	1,139,426	1,137,259	1,024,957
72220	Special Educ Program	360,630	369,813	363,928	359,332
72230	Vocational Educ Prog	64,569	66,320	64,489	66,322
72260	Adult Educ Program	116,788	-	-	-
72310	Board of Education	1,046,871	1,132,307	1,107,387	1,125,498
72320	Director of Schools	359,171	411,418	400,122	626,824
72410	Office of Principals	2,232,019	2,263,128	2,264,699	2,280,281
72520	Human Resources	106,109	112,840	109,754	110,828
72610	Operation of Plant	3,478,222	3,746,747	3,716,038	3,795,992
72620	Maintenance of Plant	1,260,450	1,457,170	1,384,812	1,326,977
72710	Transportation	2,330,565	2,368,399	2,335,581	2,414,462
72810	Central & Other	575,702	643,892	641,981	549,193

Fund Summary by Category/Department  
Fiscal Year 2013/14

		2012-2013	2013-2014	2013-2014	2014-2015
		Actual Budget	Original Budget	Estimated	Budgeted
<b>Non-Instructional</b>					
73100	Food Service	\$ -	\$ -	\$ -	\$ -
73300	Community Services	1,334,127	1,043,291	1,043,291	692,737
73400	Early Childhood Education	1,357,753	1,353,676	1,353,676	1,353,676
<b>Capital Outlay &amp; Debt Service</b>					
73100	Capital Outlay	\$ 812,730	\$ 117,932	\$ 17,932	\$ -
82130	Principal Debt Service	199,393	204,186	204,186	209,169
82230	Interest Debt Service	29,181	24,388	24,388	19,405
82330	Other Debt Service	510,000	510,000	510,000	510,000
99100	Transfers Out	202,094	103,400	103,400	1,183
<b>Total School Gen Fund Exp Summary</b>		<b>\$ 44,153,538</b>	<b>\$ 45,187,767</b>	<b>\$ 44,000,761</b>	<b>\$ 43,709,936</b>
<b>143 Centralized Cafeteria Fund Revenues</b>					
43000	Charges for Current Services	\$ 1,185,713	\$ 1,260,303	\$ 1,086,289	\$ 1,058,896
44000	Other Local Revenue	5,520	5,500	6,917	5,500
46000	State of Tennessee	32,080	32,754	32,736	32,754
47000	Federal Government	2,173,159	2,200,803	2,130,473	2,239,940
48000	Other Sources	-	-	-	-
<b>Total Centralized Cafeteria Revenue Summary</b>		<b>\$ 3,396,472</b>	<b>\$ 3,499,360</b>	<b>\$ 3,256,415</b>	<b>\$ 3,337,090</b>
<b>143 Centralized Cafeteria Fund Expenditures</b>					
	Food Service (73100)	\$ 3,031,009	\$ 3,541,360	\$ 2,915,113	\$ 3,537,415
<b>Total Centralized Cafeteria Dept Exp Summary</b>		<b>\$ 3,031,009</b>	<b>\$ 3,541,360</b>	<b>\$ 2,915,113</b>	<b>\$ 3,537,415</b>

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
<b>Estimated Revenues and Other Sources</b>						
<b>40000 LOCAL TAXES</b>						
<b>40100 County Property Taxes</b>						
40110	Current Property Tax	\$ 7,760,077	\$ 8,195,764	\$ 8,274,718	\$ 8,519,796	Represents \$0.9795
40120	Trustee's Collections - Prior Year	149,720	165,000	223,189	230,000	
40125	Trustee's Collections - Bankruptcy	3,828	4,000	5,642	6,000	
40130	Circuit/Clerk & Master Collections - Prior Year	171,671	145,000	150,789	175,000	
40140	Interest and Penalty	34,143	34,000	42,064	45,000	
40161	Payments in Lieu of Taxes - TVA	3,560	3,400	3,400	3,600	
40162	Payments in Lieu of Taxes - Local Utilities	34,869	24,500	32,620	35,000	
40163	Payments in Lieu of Taxes - Other	54,126	52,000	27,123	52,000	
<b>40200 COUNTY LOCAL OPTION TAXES</b>						
40210	Local Option Sales Tax	-	-	-	-	
40250	Litigation Tax - General	128,643	111,000	102,840	111,000	
40270	Business Tax	320,228	310,000	311,340	315,000	
40275	Mixed Drink Tax - Local	-	-	60,000	60,000	
<b>40300 STATUTORY LOCAL TAXES</b>						
40320	Bank Excise Tax	21,899	22,000	51,882	45,000	
40330	Wholesale Beer Tax	201,495	202,000	196,497	202,000	
40350	Interstate Telecommunications Tax	2,067	1,800	2,440	2,440	
40390	Other Statutory Local Taxes	830	750	750	800	
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 8,887,156</b>	<b>\$ 9,271,214</b>	<b>\$ 9,485,294</b>	<b>\$ 9,802,636</b>	
<b>41000 LICENSES AND PERMITS</b>						
<b>41100 Licenses</b>						
41140	Cable TV Franchise	\$ 36,153	\$ 35,500	\$ 40,000	\$ 40,000	
<b>41500 Permits</b>						
41510	Beer Permits	4,564	4,500	5,000	5,000	
41520	Building Permits	20,294	23,000	23,000	23,000	
41590	Other Permits	6,810	5,000	6,450	6,000	
	<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 67,821</b>	<b>\$ 68,000</b>	<b>\$ 74,450</b>	<b>\$ 74,000</b>	
<b>42000 FINES, FORFEITURES AND PENALTIES</b>						
<b>42100 Circuit Court</b>						
42110	Fines	\$ 6,796	\$ 15,975	\$ 10,000	\$ 12,000	
42120	Officers Costs	17,730	16,089	20,000	20,000	
42130	Game and Fish Fines	-	-	-	-	
42141	Drug Court Fees	1,526	1,906	2,168	2,200	
42150	Jail Fees	10,514	5,074	9,401	9,500	

Franklin County, TN					FY 2014-2015 Budget Document	
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
42180	DUI Treatment Fines	3,356	3,102	1,904	2,000	
42190	Data Entry Fee - Circuit Court	3,173	2,524	2,524	3,000	
42191	Courtroom Security Fee	151	200	200	200	
<b>42200</b>	<b>Criminal Court</b>					
42230	Game and Fish Fines	-	-	-	-	
<b>42300</b>	<b>General Sessions Court</b>					
42310	Fines	29,639	31,222	28,616	29,500	
42311	Fines for Littering	44,136	-	-	-	
42320	Officers Costs	853	47,833	45,420	47,000	
42330	Game and Fish Fines	-	1,450	2,407	2,425	
42341	Drug Court Fees	6,923	4,169	4,583	4,600	
42350	Jail Fees	24,243	18,677	26,022	27,000	
42351	Interpreter Fee	-	-	-	-	
42380	DUI Treatment Fines	12,180	10,068	12,888	13,000	
42390	Data Entry Fee - General Sessions Court	11,572	6,242	11,046	11,500	
42391	Courtroom Security Fee	1,377	2,172	2,172	2,500	
<b>42400</b>	<b>Juvenile Court</b>					
42410	Fines	979	1,231	1,231	1,250	
42420	Officers Costs	3,015	2,074	2,074	2,500	
42430	Game and Fish Fines	-	60	60	100	
42490	Data Entry Fee - Juvenile Court	2,213	1,460	1,460	1,500	
42491	Courtroom Security Fee - Juvenile Court	8	10	10	24	
<b>42500</b>	<b>Chancery Court</b>					
42520	Officers Costs	914	1,832	1,832	1,900	
42530	Data Entry Fee - Chancery Court	456	585	585	600	
<b>42600</b>	<b>Other Courts - In County</b>					
42610	Fines	-	777	777	775	
42641	Drug Court Fees	400	-	1,837	1,500	
42910	Proceeds from Confiscated Property	-	810	810	500	
42990	Other Fines, Forfeitures & Penalties	6,091	4,237	4,237	4,500	
	<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$ 188,245</b>	<b>\$ 179,779</b>	<b>\$ 194,264</b>	<b>\$ 201,574</b>	
<b>43000</b>	<b>CHARGES FOR CURRENT SERVICES</b>					
<b>43100</b>	<b>General Service Charges</b>					
43190	Other General Service Charges	\$ 26,538	\$ 9,800	\$ 9,050	\$ 9,000	
<b>43300</b>	<b>Fees</b>					
43350	Copy Fees	\$ 1	\$ 75	\$ 75	\$ 75	
43366	Greenbelt Application Late	50	340	340	400	

Franklin County, TN					FY 2014-2015 Budget Document	
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
43370	Telephone Commissions	23,588	20,824	17,670	19,000	Inmate Phones
43380	Vending Machine Collections	150	200	200	200	
43392	Data Processing Fees - Register	13,948	14,636	14,636	15,000	
43393	Probation Fees	184,669	155,097	198,058	200,000	
43394	Data Processing Fees - Sheriff	3,867	4,619	-	-	Audit Adjustment 2013-14
43395	Sex Offender Registration Fee - Sheriff	4,050	2,900	4,605	4,800	
43396	Data Processing Fees - County Clerk	2,690	2,543	3,136	3,400	
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>\$ 259,551</b>	<b>\$ 211,034</b>	<b>\$ 247,770</b>	<b>\$ 251,875</b>	
	<b>44000 OTHER LOCAL REVENUES</b>					
	<b>44100 Recurring Items</b>					
44110	Interest Earned	\$ -	\$ -	\$ -	\$ -	
44120	Lease/Rentals	32,920	50,000	20,140	23,000	
44140	Sale of Maps	4,200	250	250	1,000	
44170	Miscellaneous Refunds	17,616	10,000	10,000	10,000	09/10 Included Unclaimed Property (67K)
	<b>44500 Nonrecurring Items</b>					
44530	Sale of Equipment	3,988	3,000	3,000	3,000	
44540	Sale of Property	-	-	79,681	-	
44570	Contributions and Gifts	2,380	5,000	5,000	5,000	
44990	Other Local Revenues	4,667	2,500	2,500	2,500	Misc & Ins Dividend
44990	Other Local Revenues - Pavilion	9,854	-	-	-	Pavilion Receipts
44990	Other Local Revenues - Fair	42,838	57,000	42,268	43,000	Fair Receipts
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 118,463</b>	<b>\$ 127,750</b>	<b>\$ 162,839</b>	<b>\$ 87,500</b>	
	<b>45000 FEES RECEIVED FROM COUNTY OFFICIALS</b>					
	<b>45500 Fees in Lieu of Salary</b>					
45510	County Clerk	\$ 322,464	\$ 297,818	\$ 326,549	\$ 318,000	
45520	Circuit Court Clerk	188,461	211,976	160,000	160,000	
45540	General Sessions Court Clerk	248,153	243,925	230,116	235,000	
45550	Clerk and Master	119,470	106,248	115,535	119,000	
45560	Juvenile Court Clerk	44,629	40,078	40,078	43,000	
45580	Register	174,194	178,113	183,078	186,000	
45590	Sheriff	17,920	13,433	13,433	16,000	
45610	Trustee	648,580	602,000	654,826	675,000	
	<b>TOTAL FEES REC'D FROM COUNTY OFFICIALS</b>	<b>\$ 1,763,871</b>	<b>\$ 1,693,591</b>	<b>\$ 1,723,615</b>	<b>\$ 1,752,000</b>	

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
<b>46000</b>	<b>STATE OF TENNESSEE</b>					
<b>46100</b>	<b>General Government Grants</b>					
46110	Juvenile Services Program	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	
46120	Airport Maintenance Program	16,551	100,000	7,500	244,300	Sewanee Airport (Grant 100%)
46160	State Reappraisal Grant	-	-	-	-	
46175	On Behalf Contributions for OPEB	-	-	-	-	
46190	Other General Government Grants	3,778	-	-	-	Election Grants
46210	Law Enforcement Training Program	25,200	-	-	25,200	
46310	Health Department Programs	104,711	153,400	126,375	150,400	DGA Contract (100%)
46390	Other Health & Welfare Grants	105	-	-	-	Animal Control Grant
<b>46400</b>	<b>Public Works Grants</b>					
46420	State-Aid Program	-	523,309	452,645	-	HWY CON State Portion
46430	Litter Program	31,510	26,000	42,300	42,300	about 50%
46440	TN Industrial Infrastructure Program Grant	72,323	-	-	-	
<b>46800</b>	<b>Other State Revenues</b>					
46820	Income Tax	220,526	200,000	220,261	230,000	
46830	Beer Tax	18,586	18,800	18,800	18,800	
43835	Vehicle Certificate of Title Fees	-	-	-	8,901	Co Clerk fee reserved for equipment/supplies
46840	Alcoholic Beverage Tax	71,742	71,000	74,805	75,000	
46850	Mixed Drink Tax	6,520	4,000	9,000	9,000	
46851	State Revenue Sharing - TVA	1,059,196	1,060,000	1,029,304	1,050,000	TVA letter reducing funding 6% - 10%
46915	Contracted Prisoner Boarding	961,949	865,000	706,986	750,000	
46960	Registrar's Salary Supplement	15,164	15,164	15,164	15,164	
46980	Other State Grants	-	-	-	42,160	Agriculture Enhancement Grant
46990	Other State Revenues	-	-	-	107,630	IDBDC Grant
	<b>TOTAL STATE OF TENNESSEE</b>	<b>\$ 2,616,861</b>	<b>\$ 3,045,673</b>	<b>\$ 2,712,140</b>	<b>\$ 2,777,855</b>	
<b>47000</b>	<b>FEDERAL GOVERNMENT</b>					
<b>47100</b>	<b>Federal Through State</b>					
47180	Community Development	\$ 293,022	\$ -	\$ -	\$ 480,822	SCTTD Home Grant \$250K & Nissan \$230,822
47220	Civil Defense Reimbursement	36,350	36,350	36,350	36,350	
47230	Disaster Relief	8,655	-	-	-	
47235	Homeland Security Grants	154,683	-	-	147,707	2010 Homeland Security Grant
47590	Other Federal through State	22,405	309,682	51,559	30,000	Impaired Drivers (DRIVE)& Hwy Safety (SEWAN)
47990	Other Direct Federal Revenue	608,810	30,000	612,617	850,000	Comm Reentry, Airport Grant, Inmate Social Security & Other Misc
	<b>TOTAL FEDERAL GOVERNMENT</b>	<b>\$ 1,123,925</b>	<b>\$ 376,032</b>	<b>\$ 700,526</b>	<b>\$ 1,544,879</b>	

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
<b>48000</b>	<b>OTHER GOVERNMENTS &amp; CITIZENS</b>					
<b>48100</b>	<b>Other Governments</b>					
48110	Prisoner Board	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	
48130	Contributions	311,608	188,000	194,800	255,556	E-911, Senior Citizens & Cities PPA
48140	Contracted Services	-	-	-	-	
48610	Donations	58,686	56,000	56,000	56,750	Animal Control
48990	Other	151,146	65,000	95,416	65,000	BOE for SRO & Software
	<b>TOTAL OTHER GOVERNMENTS &amp; CITIZENS</b>	<b>\$ 521,440</b>	<b>\$ 311,000</b>	<b>\$ 348,216</b>	<b>\$ 379,306</b>	
	<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 15,547,333</b>	<b>\$ 15,284,073</b>	<b>\$ 15,649,114</b>	<b>\$ 16,871,625</b>	
<b>49000</b>	<b>OTHER SOURCES</b>					
49100	Bonds Issued	\$ -	\$ -	\$ -	\$ -	
49200	Notes Issued	495,000	-	-	3,000,000	
49300	Capital Lease Issued	-	-	-	-	
49600	Proceeds from sale of Capital Assets	50,000	-	-	-	Finance Bldg(4th pymt)
49700	Insurance Recovery		-	-		
49800	Transfers In	9,606	159,606	109,606	110,606	Library, Hwy & Solid Waste
	<b>TOTAL OTHER SOURCES</b>	<b>\$ 554,606</b>	<b>\$ 159,606</b>	<b>\$ 109,606</b>	<b>\$ 3,110,606</b>	
	<b>TOTAL EST. REVENUES &amp; OTHER SOURCES</b>	<b>\$ 16,101,939</b>	<b>\$ 15,443,679</b>	<b>\$ 15,758,720</b>	<b>\$ 19,982,231</b>	
<b>Estimated Expenditures</b>						
<b>51100</b>	<b>COUNTY COMMISSION</b>					
191	Board & Committee Fees	\$ 71,340	\$ 76,500	\$ 70,000	\$ 70,000	
201	Social Security	3,704	4,743	4,243	4,340	
204	State Retirement	-	300	300	300	
207	Medical Insurance	-	600	600	450	
210	Unemployment Compensation	-	40	40	25	
212	Employer Medicare Liability	1,034	1,109	1,109	1,015	
305	Audit Services	12,316	12,400	12,400	12,661	Based on Census Data

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
320	Dues & Memberships	12,510	12,510	12,510	12,510	SCTDD, TCCA, TCSA, SCHRA, SMT, MLSP, UTSI, TPHA
331	Legal Services	13,205	11,000	4,500	10,000	Misc charges for services
332	Legal Notices	3,758	3,800	3,700	3,800	
334	Maintenance Agreements	1,702	-	2,050	2,050	KMBS Copier Lease
355	Travel	1,603	1,815	1,815	5,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	-	10,000	3,064	10,000	
435	Office Supplies	6,242	9,000	8,000	8,500	Includes copy/printer paper for all
508	Premiums on Corporate Surety Bonds	-	2,200	-	2,500	Surety Bonds
509	Refunds	2,865	1,200	600	1,200	Bldg. permits, tax refunds, etc.
524	In Service/Staff Development	920	1,100	695	1,400	Meeting Registrations & Contracted In-Service Staff Development
540	Tax Relief Program	103,535	95,000	105,000	110,000	Elderly low-income homeowners only
599	Other Charges	68,216	2,000	52,626	1,500	Miscellaneous
599	Other Charges - Fair	40,689	40,000	44,693	40,000	Franklin County Fair
719	Office Equipment	-	-	-	-	
	<b>TOTAL COUNTY COMMISSION</b>	<b>\$ 343,639</b>	<b>\$ 285,317</b>	<b>\$ 327,945</b>	<b>\$ 297,251</b>	
	<b>51220 BEER BOARD</b>					
332	Legal Notices	\$ 291	\$ 300	\$ 600	\$ 800	Advertising
355	Travel	202	175	400	500	PerDiems, Mileage & Lodging, Etc
	<b>TOTAL BEER BOARD</b>	<b>\$ 493</b>	<b>\$ 475</b>	<b>\$ 1,000</b>	<b>\$ 1,300</b>	
	<b>51300 COUNTY MAYOR</b>					
101	County Official	\$ 75,048	\$ 78,508	\$ 78,508	\$ 81,153	Elected - State Mandated
103	Assistant	31,560	28,021	28,758	29,065	1 position
185	Educational Incentive -- Other County Employees	-	-	-	-	
186	Longevity	-	-	-	-	



Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101		2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Original	Estimated	Proposed	
187	Overtime Pay	-	150	-	150	
201	Social Security	6,483	6,628	6,628	6,856	
204	State Retirement	14,178	14,130	14,280	14,574	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	13,963	12,068	12,645	12,153	
209	Disability Insurance	844	875	904	936	
210	Unemployment Compensation	133	91	100	91	1 FT
212	Employer Medicare Liability	1,516	1,551	1,551	1,604	
299	Other Fringe Benefits	200	200	200	200	
307	Communication	616	650	429	500	
320	Dues & Memberships	1,800	1,800	1,845	1,845	TACM
334	Maintenance Agreement	2,750	2,775	3,410	1,800	Zerox Lease Copier
348	Postal Charges	316	150	125	125	
355	Travel	3,710	2,000	189	250	PerDiems, Mileage & Lodging, Etc
425	Gasoline	-	1,000	2,100	2,100	
435	Office Supplies	1,336	1,400	1,200	1,400	
508	Premium on Surety Bonds	175	175	175	175	
524	In Service/Staff Development	625	650	600	650	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	810	500	700	700	
719	Office Equipment	-	-	-		
	<b>TOTAL COUNTY MAYOR</b>	<b>\$ 156,157</b>	<b>\$ 153,415</b>	<b>\$ 154,441</b>	<b>\$ 156,421</b>	

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
<b>51400</b>	<b>COUNTY ATTORNEY</b>					
320	Dues & Memberships	\$ 100	\$ 100	\$ 100	\$ 100	TCAA
331	Legal Services	8,400	9,600	9,600	9,600	
355	Travel	-	375	-	375	
524	In Service/Staff Development	-	150	-	150	TCAA Conference
	<b>TOTAL COUNTY ATTORNEY</b>	<b>\$ 8,500</b>	<b>\$ 10,225</b>	<b>\$ 9,700</b>	<b>\$ 10,225</b>	
<b>51500</b>	<b>ELECTION COMMISSION</b>					
101	County Official	\$ 58,480	\$ 61,175	\$ 61,175	\$ 63,237	Appointed - State Mandated
106	Deputy	26,312	30,715	23,920	31,759	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	1,000	1,000	1,000	850	
185	Educational Incentive -- Other County Employees	-	850	-	-	
186	Longevity	660	720	720	780	1 employee
187	Overtime Pay	3,636	3,000	2,889	4,000	
189	Other Salaries	14,366	17,680	8,530	16,640	2 part time
192	Election Commission	1,100	1,650	1,300	2,000	
193	Election Workers	48,447	18,890	21,000	46,857	2 Elections
201	Social Security	7,193	8,443	7,378	10,331	
204	State Retirement	11,749	12,951	10,162	13,329	
206	Life Insurance	94	94	94	94	2 full time
207	Medical Insurance	12,417	12,876	12,933	13,210	
209	Disability Insurance	691	753	710	770	
210	Unemployment Compensation	592	492	492	492	4 emp. + election workers
212	Employer Medicare Liability	1,682	1,975	1,720	2,416	
299	Other Fringe Benefits	500	500	450	500	
307	Communication	1,078	1,100	1,100	1,100	

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
317	Data Processing Services	61,313	17,560	17,560	16,400	Microvote and Local Gov't (1 Elections)
320	Dues & Memberships	275	225	275	275	TACEO
332	Legal Notices	9,049	5,000	5,570	9,500	2 Elections
334	Maintenance Agreements	1,900	1,770	1,770	1,800	Kardveyor & Copier
336	Maintenance & Repair -- Equipment	380	1,500	165	1,500	
348	Postal Charges	6,261	6,000	4,412	6,300	2 Elections
349	Printing, Stationary & Forms	4,986	4,000	2,829	4,000	2 Elections
355	Travel	1,546	2,000	1,500	2,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	5,500	5,500	5,500	5,500	2 maintenance techs.
411	Data Processing Supplies	390	750	-	500	
435	Office Supplies	2,896	3,000	3,000	3,000	
499	Other Supplies & Materials	917	1,500	2,500	1,500	
524	In Service/Staff Development	950	1,220	1,090	1,500	Meeting Registrations & Contracted In-Service Staff Development
719	Office Equipment	-	5,000	85,630	-	Absentee Scanning Machines
	<b>TOTAL ELECTION COMMISSION</b>	<b>\$ 286,360</b>	<b>\$ 229,889</b>	<b>\$ 287,373</b>	<b>\$ 262,140</b>	
	<b>51600 REGISTER OF DEEDS</b>					
101	County Official	\$ 64,977	\$ 67,973	\$ 67,973	\$ 70,263	Elected - State Mandated
106	Deputy(ies)	112,946	115,134	108,037	119,312	4 positions (Requesting 3%)
185	Educational Incentive -- Other County Employees	4,000	4,000	4,000	3,400	Salary lines without increase
186	Longevity	3,300	3,480	3,480	3,660	
187	Overtime Pay	-	-	-	-	
201	Social Security	11,018	11,866	10,922	12,241	
204	State Retirement	24,592	25,302	24,364	26,023	
206	Life Insurance	234	234	234	234	
207	Medical Insurance	31,556	32,856	32,980	33,026	

Franklin County, TN					FY 2014-2015 Budget Document	
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
209	Disability Insurance	1,466	1,501	1,490	1,520	
210	Unemployment Compensation	432	432	432	432	4 empl. not incl. elected official
212	Employer Medicare Liability	2,577	2,775	2,492	2,863	
299	Other Fringe Benefits	800	800	800	800	
307	Communication	338	400	493	500	
317	Data Processing Services	18,050	18,000	18,000	18,000	BIS - Offset by DP revenue
320	Dues & Memberships	697	650	647	650	COAT, TRA, MTRA
334	Maintenance Agreements	-	1,200	675	700	Postage Machine
337	Maintenance & Repair -- Office Equipment	1,246	1,500	2,259	2,750	Copier Maint - KMBS
348	Postal Charges	2,566	2,600	2,000	2,600	
355	Travel	1,453	1,400	1,450	1,600	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	4,218	4,500	3,500	3,800	Microfilming, Rebinding & Plat Scanning
435	Office Supplies	10,150	13,500	13,300	13,500	
508	Premium on Surety Bonds	159	160	100	200	Register & 2 Notaries
524	In Service/Staff Development	798	1,300	450	1,750	Meeting Registrations & Contracted In-Service Staff Development & Recert
711	Furniture & Fixtures	5,065	4,500	1,118	4,500	Shelves & Chairs
	<b>TOTAL REGISTER OF DEEDS</b>	<b>\$ 302,638</b>	<b>\$ 316,064</b>	<b>\$ 301,196</b>	<b>\$ 324,324</b>	
	<b>51720 PLANNING &amp; ZONING</b>					
105	Supervisor/Director	\$ 53,726	\$ 53,829	\$ 53,932	\$ 54,873	Appointed - Hourly (+\$2,691)
106	Deputy	33,560	33,722	32,535	34,767	1 position (+\$1,686)
169	Part Time Personnel	-	-	360	-	
184	Educational Incentive -- Co. Official/Admin. Officer	1,000	1,000	1,000	850	
185	Educational Incentive -- Other County Employees	1,000	1,000	1,000	850	1 employee
186	Longevity	1,440	1,560	1,560	1,680	
187	Overtime	1,586	2,000	1,761	2,000	

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
201	Social Security	5,643	5,798	5,533	5,916	
204	State Retirement	12,256	12,363	12,019	12,577	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	12,867	13,376	13,419	13,210	
209	Disability Insurance	715	718	716	718	
210	Unemployment Compensation	216	216	220	216	
212	Employer Medicare Liability	1,320	1,356	1,294	1,384	
299	Other Fringe Benefits	400	400	400	400	
307	Communication	766	800	763	800	
320	Dues and Memberships	340	465	390	465	MTCOA
332	Legal Notices, Recording & Court Cost	1,647	3,000	1,700	3,000	
334	Maintenance Agreement (Software)	1,100	1,100	1,100	1,100	ESRI (GIS)
337	Maintenance & Repair -- Office Equipment	450	700	600	700	MTR (Copier Maintenance + staple allowance )
338	Maintenance & Repair -- Vehicle	3,005	1,000	1,236	1,000	
348	Postal Charges	1,000	1,000	722	1,000	Postage Reduced Volume
355	Travel	761	2,000	797	1,250	PerDiems, Mileage & Lodging, ESRI/GIS/Codes, TN Mandated Training
425	Gasoline	1,700	2,500	2,100	2,200	Increased cost/gal
432	Library Books/Media	-	460	295	350	
435	Office Supplies	1,794	4,000	2,525	4,000	
524	In Service/Staff Development	445	3,000	1,419	3,000	Meeting Registrations & Contracted In-Service Staff Development ESRI/GIS Codes, TN Mandated Training
	<b>TOTAL PLANNING &amp; ZONING</b>	<b>\$ 138,831</b>	<b>\$ 147,456</b>	<b>\$ 139,490</b>	<b>\$ 148,399</b>	
<b>51800 COUNTY BUILDINGS</b>						
103	Assistants	\$ 60,148	\$ -	\$ -	\$ -	

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
105	Supervisor/Director	28,001	30,000	30,729	31,044	Appointed - Salary
166	Custodial Personnel	46,581	101,790	113,393	106,822	4 positions
167	Maintenance Personnel	15,788	27,144	33,632	30,276	1 position
169	Part-Time Personnel	2,084	13,644	-	4,400	
186	Longevity	3,000	2,100	2,100	2,520	
187	Overtime	3,377	979	-	979	
189	Other Salaries & Wages	104	300	276	300	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	9,331	10,996	9,462	11,344	
204	State Retirement	19,178	21,653	18,422	23,544	
206	Life Insurance	296	328	320	328	
207	Medical Insurance	41,492	46,398	45,719	45,710	
209	Disability Insurance	1,149	1,303	1,093	1,370	
210	Unemployment Compensation	679	864	955	864	
212	Employer Medicare Liability	2,182	2,572	2,232	2,653	
299	Other Fringe Benefits	1,200	1,400	1,400	1,400	
307	Communication	67,681	80,000	56,060	62,000	
321	Engineering Services	2,166	3,000	6,600	3,000	Courthouse Project
334	Maintenance Agreement	15,261	15,300	17,300	17,000	ISP (Comcast)
335	Maintenance & Repair -- Buildings	59,157	60,000	75,000	75,000	Otis Elevator; Boiler Supply; Fire Ext Palmer Heat./Air & Buckman Lab
336	Maintenance & Repair -- Equipment	23,907	20,000	12,750	12,750	Sinal Voice, Rapiscan
338	Maintenance & Repair -- Vehicles	2,956	1,500	2,035	2,200	
347	Pest Control	7,251	8,950	9,574	9,575	Co Wide Annual Bid Item
359	Disposal Services	32,056	33,000	13,000	13,000	All County locations
399	Other Contracted Services	119,611	125,000	15,000	361,800	Sewanee Airport Grant & Other Proj
410	Custodial Supplies	17,995	20,000	22,870	23,000	

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101		2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Original	Estimated	Proposed	
425	Gasoline	2,450	3,500	2,650	2,700	
451	Uniforms	5,308	4,500	1,928	2,000	
452	Utilities	211,708	357,850	354,000	360,000	
499	Other Supplies/Materials	406	850	850	1,000	
599	Other Charges	15	50	967	1,500	
599	Other Charges - Ag Pavillion	1,022	8,358	1,482	-	Moved to Recreation (101-56700- PAVIL)
610	Principal on Capitalized Leases	101,909	107,458	107,172	60,819	Telecom-Security & Excel Lease Principal
611	Interest on Capitalized Leases	18,780	13,232	13,518	8,592	Telecom-Security & Excel Lease interest
706	Building Construction	-	-	-	90,000	Farmers Market (50% Grant up to \$42,160)
707	Building Improvements	-	50,000	8,661	145,239	Courthouse Roof & Health Dept HVAC
799	Other Capital Outlay	8,186	7,500	16,450	30,000	Other Expenses from Farmers Mkt
	<b>TOTAL COUNTY BUILDINGS</b>	<b>\$ 932,415</b>	<b>\$ 1,181,518</b>	<b>\$ 997,600</b>	<b>\$ 1,544,728</b>	
<b>51900</b>	<b>Other General Administration - IT</b>					
138	Computer Technician	\$ -	\$ 36,999	\$ 36,999	\$ 38,044	Moved from Sheriff Dept
186	Longevity	-	1,200	1,200	1,200	
201	Social Security	-	2,381	2,381	2,446	
204	State Retirement	-	5,077	5,077	5,200	
206	Life Insurance	-	47	47	47	
207	Medical Insurance	-	6,660	6,412	6,605	
209	Disability Insurance	-	303	278	303	
210	Unemployment Compensation	-	108	108	108	
212	Employer Medicare Liability	-	557	557	572	
299	Other Fringe Benefits	-	200	200	200	
307	Communication	1,904	1,200	1,104	1,130	Verizon & Long Dist
334	Maintenance Agreement	958	1,200	1,000	4,200	Network Services, Email Server, Archive

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
399	Other Contracted Services	195	1,000	2,930	5,000	Individual's Contracted Services
599	Other Charges	-	-	-	4,000	Software Virus/Malware, Freight & Misc Charges
709	Data Processing Equipment	7,314	12,000	13,450	15,000	Departments IT Maintains
	<b>Total Other General Administration - IT</b>	<b>\$ 10,371</b>	<b>\$ 68,933</b>	<b>\$ 71,743</b>	<b>\$ 84,055</b>	
<b>52300 PROPERTY ASSESSOR</b>						
101	County Official	\$ 64,977	\$ 67,973	\$ 67,973	\$ 70,263	Elected - State Mandated
106	Deputy(ies)	133,310	184,872	184,872	191,139	6 positions move 2 from line 189
185	Educational Incentive -- Other County Employees	6,000	6,000	6,000	5,100	6 employees
186	Longevity	4,860	5,160	5,160	5,460	
189	Other Salaries	50,835	-	-	-	
191	Board & Committee Fees	3,530	4,320	4,820	4,320	
201	Social Security	15,935	16,711	16,591	17,204	
204	State Retirement	28,802	35,061	35,061	36,004	
206	Life Insurance	324	328	328	328	
207	Medical Insurance	44,942	45,344	46,079	46,235	
209	Disability Insurance	1,731	2,073	2,065	2,092	
210	Unemployment Compensation	864	648	756	648	
212	Employer Medicare Liability	3,727	3,908	3,888	4,023	
299	Other Fringe Benefits	1,200	1,200	1,200	1,200	
309	Contracts with Gov't Agencies	19,722	32,000	19,778	32,000	Comptroller of Treasury & Divn of Property Assessors (4 pc/1 printer) Impact
312	Contracts with Private Agencies	18,255	25,000	24,681	25,000	PPR - Audit Increase in size
320	Dues & Memberships	-	1,600	1,800	1,800	TAA
332	Legal Notices, Recording & Court Cost	379	350	68	400	
334	Maintenance Agreement	6,400	6,400	7,257	9,000	ESRI, DULIBAS & KMBS



Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
337	Maintenance & Repair -- Office Equipment	-	2,000	-	2,000	
338	Maintenance & Repair -- Vehicles	1,783	2,000	809	2,200	
348	Postal Charges	4,136	12,000	2,660	12,000	
355	Travel	135	1,500	121	1,500	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	4,868	6,814	-	6,814	GIS Equipment, Software & Data
425	Gasoline	3,962	4,000	3,534	4,000	
435	Office Supplies	5,125	5,000	1,710	5,000	
508	Premium on Surety Bonds	760	500	40	500	Assessor Bond & Notary's
524	In Service/Staff Development	462	2,500	287	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	16	100	47	500	
719	Office Equipment	592	7,500	-	5,000	Replace 4 pc, 3 laptops
	<b>TOTAL PROPERTY ASSESSOR</b>	<b>\$ 427,632</b>	<b>\$ 482,861</b>	<b>\$ 437,585</b>	<b>\$ 493,729</b>	
<b>52400</b>	<b>COUNTY TRUSTEE</b>					
101	County Official	\$ 64,977	\$ 67,973	\$ 67,973	\$ 70,263	Elected - State Mandated
106	Deputy(ies)	109,388	109,766	109,793	113,944	<b>4 positions (REQUESTING \$0.50)</b>
185	Educational Incentive -- Other County Employees	4,000	4,000	4,000	3,400	4 employees
186	Longevity	3,240	3,480	3,480	3,720	
189	Other Salaries & Wages	888	567	1,008	567	Employee from Finance - shared
201	Social Security	10,486	11,568	11,127	11,947	
204	State Retirement	24,231	24,668	24,668	25,398	
206	Life Insurance	234	234	234	234	
207	Medical Insurance	31,252	32,190	32,332	33,025	
209	Disability Insurance	1,429	1,457	1,453	1,476	
210	Unemployment Compensation	443	439	450	439	4 Ft & 1 Partial PT -- not incl. elected official

Franklin County, TN					FY 2014-2015 Budget Document	
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
212	Employer Medicare Liability	2,452	2,705	2,705	2,794	
299	Other Fringe Benefits	800	800	800	800	
317	Data Processing Services	11,584	11,148	6,605	11,148	LGDPCC
320	Dues & Memberships	697	660	657	660	COAT & MTTA
334	Maintenance Agreements	415	700	-	700	Copier Maint
348	Postage	9,465	9,500	9,494	12,000	
355	Travel	1,632	1,300	1,514	1,800	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	6,327	7,000	4,598	6,800	Contracted Billing
435	Office Supplies	3,634	4,000	3,965	4,000	
508	Premium on Surety Bonds	-	-	-	8,500	Trustee Annual Bond - VR Williams 10/11 - 5Yr
524	In Service/Staff Development	350	1,000	375	2,000	Meeting Registrations & Contracted In-Service Staff Development
	<b>TOTAL COUNTY TRUSTEE</b>	<b>\$ 287,924</b>	<b>\$ 295,156</b>	<b>\$ 287,230</b>	<b>\$ 315,615</b>	
<b>52500 COUNTY CLERK</b>						
101	County Official	\$ 64,977	\$ 67,973	\$ 67,973	\$ 70,263	Elected - State Mandated
106	Deputy(ies)	245,914	248,723	245,912	257,079	8 Employees
169	Part Time Personnel	15,025	22,500	18,377	22,500	1 Employee
185	Educational Incentive -- Other County Employees	5,000	7,550	6,850	6,950	8 employees
186	Longevity	5,100	5,400	5,400	5,700	
187	Overtime	110	-	-	-	
201	Social Security	20,235	21,938	21,938	22,580	
204	State Retirement	42,874	43,805	43,353	45,036	
206	Life Insurance	421	422	421	422	
207	Medical Insurance	56,048	58,164	58,241	59,445	
209	Disability Insurance	2,564	2,597	2,587	2,825	
210	Unemployment Compensation	1,038	972	1,048	972	

Franklin County, TN					FY 2014-2015 Budget Document	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
212	Employer Medicare Liability	4,732	5,131	4,863	5,281	
299	Other Fringe Benefits	1,700	1,700	1,800	1,700	
307	Communication	252	200	512	475	
317	Data Processing Services	18,409	18,620	18,669	19,500	BIS
320	Dues & Memberships	686	697	672	697	COAT & CCA
334	Maintenance Agreements	4,552	5,000	4,475	5,000	Pitney Bowes Rent & RJ Young - 2 copiers
348	Postal Charges	8,000	8,000	8,000	8,000	Postage
355	Travel	1,572	2,000	1,500	2,000	PerDiems, Mileage & Lodging, Etc added for Orientation
399	Other Contracted Services	150	200	150	2,200	microfilming, install datamax printer
435	Office Supplies	8,357	6,500	7,250	6,500	
508	Premium on Surety Bonds	166	166	116	175	official's bond and 1 notary bond
524	In Service/Staff Development	760	750	635	3,800	Meeting Registrations & Contracted In-Service Staff Development
709	Data Processing Equipment	2,200	-	1,388	5,000	New Datamax Printer for Instant Decals
	<b>TOTAL COUNTY CLERK</b>	<b>\$ 510,842</b>	<b>\$ 529,008</b>	<b>\$ 522,130</b>	<b>\$ 554,099</b>	
<b>52900 FINANCE DEPARTMENT</b>						
103	Assistants	\$ 26,510	\$ 33,721	\$ 33,407	\$ 34,765	1 position (Floats to Other Depts)
105	Supervisor/Director	60,960	60,960	60,960	61,844	Appointed - Salary
106	Deputy Director	50,800	50,800	50,800	51,844	1 position - Salary
119	Accountants/Bookkeepers	250,390	255,228	240,292	279,169	8 positions
184	Educational Incentive -- Co. Official/Admin. Officer	1,000	1,000	1,000	850	1 appointed official
185	Educational Incentive -- Other County Employees	4,000	7,400	4,850	6,100	8 employees
186	Longevity	7,320	7,500	7,500	7,680	
201	Social Security	23,673	25,966	23,941	27,556	

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
204	State Retirement	51,643	55,369	53,139	58,581	
206	Life Insurance	513	515	456	515	
207	Medical Insurance	60,802	64,380	58,636	66,050	
209	Disability Insurance	3,119	3,286	3,154	3,421	
210	Unemployment Compensation	1,221	1,188	1,080	1,188	
212	Employer Medicare Liability	5,536	6,073	5,600	6,445	
299	Other Fringe Benefits	2,200	2,200	2,000	2,200	
307	Communication	2,276	2,500	2,203	2,200	
317	Data Processing Services	44,109	31,000	24,063	31,000	LGDPCC
320	Dues & Memberships	595	595	600	600	TASBO, TGFOA, GFOA, SHRM, HRSHRM
334	Maintenance Agreements	6,620	8,093	8,255	9,300	ADT, PAPERLESS PAY, XEROX, Konica, Pitney Rental
348	Postage	7,422	7,500	5,032	6,500	Pitney Bowes Postage
355	Travel	3,377	4,400	4,100	4,400	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	1,076	1,000	835	950	Doc. Shred, PO Box, Lock Box & Website
435	Office Supplies	13,790	12,800	13,453	13,250	
508	Premium on Surety Bonds	730	730	580	730	director's bond & notary bonds
524	In Service/Staff Development	1,450	2,000	1,795	4,400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	301	300	8,525	300	Misc odd expenses - (The Herald, etc)
709	Data Processing Equipment	-	-	27,027	4,000	Replace Image Ease Server (Doc Archive)
	<b>TOTAL FINANCE DEPARTMENT</b>	<b>\$ 631,433</b>	<b>\$ 646,504</b>	<b>\$ 643,284</b>	<b>\$ 685,837</b>	
	<b>53100 CIRCUIT COURT</b>					
101	County Official	\$ 64,977	\$ 67,973	\$ 67,973	\$ 70,263	Elected - State Mandated
106	Deputy(ies)	463,048	479,029	468,124	493,644	14 Positions

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
169	Part Time Personnel	41,067	32,000	18,026	25,000	
185	Educational Incentive -- Other County Employees	1,000	1,000	1,000	850	1 Employee
186	Longevity	6,720	7,020	7,020	7,080	
187	Overtime Pay	2,154	3,000	1,887	2,000	
194	Jury & Witness Fees	6,541	13,000	10,003	13,000	
201	Social Security	34,870	36,792	33,795	37,339	
204	State Retirement	68,034	74,221	63,990	76,081	
206	Life Insurance	679	702	699	702	
207	Medical Insurance	80,502	84,804	83,622	99,075	
209	Disability Insurance	4,212	4,446	4,130	4,504	
210	Unemployment Compensation	2,076	2,184	1,875	2,184	
212	Employer Medicare Liability	8,155	8,605	7,899	8,732	
299	Other Fringe Benefits	3,600	3,400	3,200	3,400	
307	Communication	701	700	750	750	Long Distance
317	Data Processing Services	12,856	19,641	19,615	21,600	LGC Software & Hardware Maint
320	Dues & Memberships	612	692	522	692	COAT
332	Legal Notices, Recording & Court Cost	410	600	584	600	Grand Jury Ads
334	Maintenance Agreements	9,227	8,000	8,400	8,000	Konica Minolta & Pitney Rental
348	Postal Charges	9,481	13,000	9,000	11,000	
355	Travel	863	1,000	1,300	1,600	PerDiems, Mileage & Lodging, Etc
432	Library Books & Media	987	1,500	1,624	1,625	TCA Updates
435	Office Supplies	13,523	14,000	13,250	14,000	
508	Premium on Surety Bonds	244	262	226	262	Official & Notary Bonds
524	In Service/Staff Development	779	1,000	425	400	Meeting Registrations & Contracted In-Service Staff Development

Franklin County, TN					FY 2014-2015 Budget Document	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
599	Other Charges	414	50	15	200	
709	Data Processing Equipment	13,914	5,000	9,400	5,000	Reserved \$64,000 from 2011/12 to help cover cost of changing system. Will save operations cost.
711	Furniture & Fixtures	835	1,000	861	1,000	File Cabinets Etc
<b>TOTAL CIRCUIT COURT</b>		<b>\$ 852,481</b>	<b>\$ 884,622</b>	<b>\$ 839,216</b>	<b>\$ 910,583</b>	
<b>53300 GENERAL SESSIONS COURT</b>						
101	County Official	\$ 143,114	\$ 146,119	\$ 146,119	\$ 148,311	Elected - State Mandated
106	Deputy(ies)	70,533	70,804	70,804	72,893	2 positions
185	Educational Incentive -- Other County Employees	1,000	1,850	1,000	1,700	2 positions
186	Longevity	1,260	1,380	1,380	1,500	2 positions
201	Social Security	11,323	13,674	11,526	13,938	
204	State Retirement	28,596	29,159	29,045	29,631	
206	Life Insurance	124	140	124	140	
207	Medical Insurance	19,013	19,758	19,831	19,815	
209	Disability Insurance	1,623	1,779	1,490	1,466	
210	Unemployment Compensation	216	216	216	216	
212	Employer Medicare Liability	3,072	3,198	3,121	3,260	
299	Other Fringe Benefits	400	400	400	400	
307	Communication	895	950	876	900	
336	Maintenance & Repair -- Equipment	2,179	1,735	2,050	1,950	Konica Minolta
348	Postage	176	300	-	200	
355	Travel	921	1,200	1,361	1,600	PerDiems, Mileage & Lodging, Etc
432	Library Books & Media	207	600	200	575	TAM, TCSA & Lexis Nexis
435	Office Supplies	1,157	1,500	4,300	1,500	

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
524	In Service/Staff Development	215	800	215	500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	50	-	50	
719	Office Equipment	-	-	-	500	
	<b>TOTAL GENERAL SESSIONS COURT</b>	<b>\$ 286,024</b>	<b>\$ 295,613</b>	<b>\$ 294,059</b>	<b>\$ 301,045</b>	
	<b>53330 DRUG COURT PROGRAM</b>					
105	Supervisor/Director	\$ 40,612	\$ 40,612	\$ 40,612	\$ 41,656	Appointed - Salary
186	Longevity	-	-	-	300	
201	Social Security	2,502	2,530	2,484	2,614	
204	State Retirement	5,395	5,397	5,396	5,558	
206	Life Insurance	47	47	47	47	
207	Medical Insurance	6,487	6,716	6,739	6,605	
209	Disability Insurance	333	333	333	333	
210	Unemployment Compensation	108	108	108	108	
212	Employer Medicare Liability	585	592	592	611	
299	Other Fringe Benefits	200	200	200	200	
307	Communication	1,651	1,605	1,257	1,500	
	<b>TOTAL DRUG COURT PROGRAM</b>	<b>\$ 57,920</b>	<b>\$ 58,140</b>	<b>\$ 57,768</b>	<b>\$ 59,531</b>	
	<b>53400 CHANCERY COURT</b>					
101	County Official	\$ 64,977	\$ 67,973	\$ 67,973	\$ 70,263	Appointed - State Mandated
106	Deputy	57,212	57,733	57,741	59,821	2 positions
186	Longevity	2,040	2,100	2,100	2,160	
201	Social Security	7,524	7,961	7,949	8,236	
204	State Retirement	16,063	16,977	16,964	17,511	
206	Life Insurance	136	140	140	140	

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101		2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Original	Estimated	Proposed	
207	Medical Insurance	18,626	19,314	19,399	19,815	
209	Disability Insurance	883	1,031	1,028	1,050	
210	Unemployment Compensation	350	324	323	324	
212	Employer Medicare Liability	1,760	1,862	1,860	1,926	
299	Other Fringe Benefits	600	600	600	600	
307	Communication	26	26	26	28	
317	Data Processing Services	9,897	8,566	9,374	33,085	Reserve from last year to convert from Bridge
320	Dues & Memberships	522	522	522	522	COAT
334	Maintenance Agreements	1,515	1,750	1,648	1,750	RJ Young - Copier & Pitney Rental
348	Postal Charges	1,000	2,000	1,000	2,000	Postage Rate Increase
355	Travel	622	800	673	800	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	129	2,130	1,170	2,130	Microfiliming, Bank Lock Box Rental & Website Domian
432	Library Books & Media	634	700	700	700	Lexis Nexis/ Thompson
435	Office Supplies	1,284	2,500	2,150	2,500	
508	Premium on Surety Bonds	131	181	131	181	Notary & Surety
599	Other Charges	-	50	-	50	
709	Data Processing Equipment	-	2,000	2,000	25,957	Computer Replacement
790	Other Equipment	-	-	-	-	Reserve from last year to convert from Bridge
	<b>TOTAL CHANCERY COURT</b>	<b>\$ 185,931</b>	<b>\$ 197,241</b>	<b>\$ 195,470</b>	<b>\$ 251,550</b>	
<b>53500</b>	<b>JUVENILE COURT</b>					
103	Assistant	\$ 44,429	\$ 44,600	\$ 44,600	\$ 45,644	1 position
106	Deputy(ies)	38,709	38,858	38,858	39,902	1 position
185	Educational Incentive -- Other County Employees	-	1,700	-	1,700	1.5 employees
186	Longevity	1,320	1,440	1,440	1,560	1.5 employees



Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
201	Social Security	5,129	5,394	5,149	5,531	
204	State Retirement	11,218	11,503	11,277	11,759	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	12,517	12,876	12,933	13,210	
209	Disability Insurance	523	684	655	684	
210	Unemployment Compensation	216	216	216	216	
212	Employer Medicare Liability	1,199	1,261	1,205	1,293	
299	Other Fringe Benefits	400	400	400	400	
307	Communication	692	685	696	700	
320	Dues & Memberships	70	70	70	70	
355	Travel	2,236	2,500	1,741	2,500	PerDiems, Mileage & Lodging, Etc
432	Library Books/Media	371	425	596	500	
435	Office Supplies	290	750	184	500	
524	In Service/Staff Development	280	310	490	400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	48	50	-	50	
719	Office Equipment	-	-	-	-	
	<b>TOTAL JUVENILE COURT</b>	<b>\$ 119,741</b>	<b>\$ 123,816</b>	<b>\$ 120,603</b>	<b>\$ 126,713</b>	
<b>53700</b>	<b>JUDICIAL COMMISSIONERS</b>					
101	Judicial Commissioners	\$ 66,545	\$ 68,075	\$ 68,075	\$ 71,207	3 positions
169	Part Time Personnel	15,088	15,000	12,000	13,000	2 positions
186	Longevity	1,260	1,380	1,380	1,500	1 Employee
201	Social Security	5,056	5,286	5,113	5,363	
204	State Retirement	8,769	9,288	9,186	9,688	
206	Life Insurance	113	140	113	140	

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
207	Medical Insurance	13,389	19,813	19,886	19,815	
209	Disability Insurance	558	558	497	558	
210	Unemployment Compensation	531	540	540	540	
212	Employer Medicare Liability	1,183	1,236	1,196	1,254	
299	Other Fringe Benefits	800	800	800	800	
320	Dues & Memberships	375	375	375	375	JCA
355	Travel	2,500	2,100	600	2,500	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	-	250	500	250	
524	In Service/Staff Development	360	450	-	400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	50	-	50	
790	Other Equipment	-	-	-	1,000	Need new PC
	<b>TOTAL JUDICIAL COMMISSIONERS</b>	<b>\$ 116,527</b>	<b>\$ 125,342</b>	<b>\$ 120,259</b>	<b>\$ 128,442</b>	
	<b>53900 OTHER ADMINISTRATION OF JUSTICE</b>					
399	Other Contracted Services	\$ 16,650	\$ 20,000	\$ 7,300	\$ 18,000	Court Ordered Mental Health Exams
	<b>TOTAL OTHER ADMINISTRATION OF JUSTICE</b>	<b>\$ 16,650</b>	<b>\$ 20,000</b>	<b>\$ 7,300</b>	<b>\$ 18,000</b>	
	<b>53910 PROBATION SERVICES</b>					
105	Supervisor/Director	\$ 42,474	\$ 42,637	\$ 42,637	\$ 43,681	Appointed
169	Part Time Personnel	9,102	15,548	15,748	16,225	1 position 26 hrs per week PT no benefits
186	Longevity	-	-	-	-	
189	Other Salaries & Wages	22,428	22,321	22,623	23,158	1 position based on 32 hrs per week PT w/Benefits
201	Social Security	4,482	5,022	5,022	5,200	

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101		2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Original	Estimated	Proposed	
204	State Retirement	8,628	8,656	8,656	8,917	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	13,038	13,597	13,635	13,210	
209	Disability Insurance	576	533	535	660	
210	Unemployment Compensation	326	324	339	324	
212	Employer Medicare Liability	1,048	1,175	1,145	1,216	
299	Other Fringe Benefits	460	500	360	500	
307	Communication	13	20	15	20	
348	Postage	-	100	-	100	
413	Drugs & Medical Supplies	-	3,500	-	2,500	
435	Office Supplies	1,863	1,200	1,558	2,200	
599	Other Charges	-	100	-	100	
709	Data Processing Equipment	-	-	-	-	PC - Operating Systems?
	<b>TOTAL PROBATION SERVICES</b>	<b>\$ 104,532</b>	<b>\$ 115,326</b>	<b>\$ 112,367</b>	<b>\$ 118,105</b>	
<b>54110</b>	<b>SHERIFF'S DEPARTMENT</b>					
101	County Official	\$ 71,475	\$ 74,770	\$ 74,770	\$ 77,290	Elected - State Mandated
103	Assistant(s)	59,129	59,111	59,129	59,613	1 position (Adj from PY shorted on 6/30/11)
105	Supervisor/Director (of Warrant Officers)	51,244	46,101	44,354	47,145	1 positions
106	Deputy(ies)	563,991	567,379	568,081	584,083	16 positions (3 Corp/13 Dep)
108	Investigator(s)	231,184	230,502	237,545	236,766	6 positions
109	Captains	97,969	97,969	93,682	100,057	2 positions
115	Sergeants	152,113	156,554	157,034	160,730	4 positions
119	Accountants	54,026	59,237	58,522	63,830	2 positions
138	Computer Technician	36,858	-	-	-	1 position moved to IT Dept

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
140	Salary Supplements	29,200	32,800	28,000	32,800	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA
160	Guards (Courthouse Security)	192,469	169,000	194,858	177,000	1 FT position , PT varies
169	Part Time Personnel	35,523	39,942	24,414	39,942	PT positions vary
170	School Resource Officer	207,077	385,145	390,427	396,629	Partially funded BOE
186	Longevity	19,980	20,820	21,180	23,340	
187	Overtime Pay	65,881	40,000	48,228	40,000	
189	Other Salaries & Wages	24,165	30,000	33,565	30,000	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	114,172	125,226	123,350	129,020	
204	State Retirement	212,861	240,795	240,795	247,101	
206	Life Insurance	1,809	2,153	2,055	2,106	
207	Medical Insurance	238,471	306,413	274,529	297,225	
209	Disability Insurance	11,191	14,002	13,124	14,136	
210	Unemployment Compensation	6,495	6,912	6,515	6,804	
212	Employer Medicare Liability	26,832	29,287	29,100	30,174	
299	Other Fringe Benefits	9,000	9,600	10,900	10,900	
307	Communication	27,926	29,000	26,430	28,000	
312	Contracts with Private Agencies	15,782	13,000	12,200	15,000	NICUSA TN Div & Court Reporting
320	Dues & Memberships	2,515	3,900	3,163	3,100	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA
334	Maintenance Agreements	22,272	29,500	29,940	30,000	Great American Leasing, Dell, ISDN.Net, M&M Micro & Datamaxx
336	Maintenance & Repair -- Equipment	1,444	4,000	1,470	2,000	Phone System & Other Equipment Repair
338	Maintenance & Repair -- Vehicles	107,375	105,000	105,000	110,000	Various vendors as needed
340	Medical and Dental Services	465	1,500	155	1,000	Pre-employment & Post Accident
348	Postal Charges	1,063	1,200	931	1,200	
355	Travel	6,484	8,000	11,262	12,500	PerDiems, Mileage & Lodging, Etc

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101		2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Original	Estimated	Proposed	
412	Diesel	3,839	7,000	13,220	10,750	
425	Gasoline	189,159	190,000	208,930	208,000	
431	Law Enforcement Supplies	14,830	8,000	7,600	8,000	ammo, holsters, etc.
435	Office Supplies	8,007	10,000	14,000	14,000	In Office supplies
442	Propane Gas	1,641	2,000	750	2,000	
450	Tires & Tubes	18,257	18,000	20,944	18,000	
451	Uniforms	11,855	18,500	14,500	18,500	Weekly & New Issues for Officers
499	Other Supplies & Materials	704	1,000	2,225	2,500	Other Officer supplies
502	Building & Contents Insurance	30,425	-	-	-	
506	Liability Insurance	51,489	-	-	-	
508	Premium on Surety Bonds	456	1,000	406	1,000	Sheriff, Deputy & Notaries
511	Vehicle & Equipment Insurance	35,106	-	-	-	
524	In Service/Staff Development	5,704	20,000	6,639	12,000	Meeting Registrations & Contracted In-Service Staff Development CARRY SRO
525	Constitutional Officers' Operating Expenses	261	5,000	261	4,000	
599	Other Charges	12,074	6,000	13,650	10,000	Unexpected Charges & Expenses
599-	Other Charges -- for Reserves	14,614	12,000	4,395	19,605	Carryover for capital purchase 2014/15
610	Principal on Capitalized Leases	6,366	-	-	-	
708	Communication Equipment	215	2,000	-	-	Phone & Radio replacement
709	Data Processing Equipment	26,431	16,650	15,067	12,500	
716	Law Enforcement Equipment	14,743	15,000	16,955	15,000	non-recurring items
718	Motor Vehicles	140,121	141,697	118,459	110,000	New Vehicles
790	Other Equipment	-	-	-	-	
799	Other Capital Outlay	16,212	-	-	-	
	<b>TOTAL SHERIFF'S DEPARTMENT</b>	<b>\$ 3,300,950</b>	<b>\$ 3,412,665</b>	<b>\$ 3,382,708</b>	<b>\$ 3,475,347</b>	

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
<b>54160</b>	<b>ADMINISTRATION OF THE SEX OFFENDER</b>					
160	Guards	\$ 15,401	\$ 17,000	\$ 16,430	\$ 17,696	2 positions - PT
201	Social Security	967	1,073	1,031	1,116	
210	Unemployment Compensation	187	216	180	216	
212	Employers Medicare Liability	226	251	241	261	
299	Other Fringe Benefits	200	300	200	300	
355	Travel	-	250	-	175	PerDiems, Mileage & Lodging, Etc
358	Remittance of Revenue Collections	600	1,000	650	1,000	**Sex Offender Registry State Portion
435	Office Supplies	-	150	-	100	
524	In Service/Staff Development	-	250	-	175	Meeting Registrations & Contracted In-Service Staff Development
	<b>TOTAL ADMIN OF SEX OFFENDER</b>	<b>\$ 17,581</b>	<b>\$ 20,489</b>	<b>\$ 18,732</b>	<b>\$ 21,039</b>	
<b>54210</b>	<b>JAIL</b>					
103	Assistants	\$ 48,984	\$ 48,984	\$ 48,984	\$ 50,028	1 position
106	Deputy Assistant	20,190	35,013	35,013	36,057	1 position
131	Medical Personnel	75,107	74,999	74,999	77,087	2 positions
140	Salary Supplement - Educational	3,000	2,000	3,000	3,000	Civil Service Cotntract
160	Guards	437,687	457,204	439,117	474,974	17 positions (Requesting \$1 per hr increase)
162	Clerical Personnel	28,185	28,021	3,128	34,765	1 position (Transfer)
165	Cafeteria Personnel	44,056	44,955	43,149	47,043	2 positions (Requesting \$1 per hr increase)
169	Part Time Personnel	46,447	46,500	40,453	46,500	
186	Longevity	6,420	5,460	5,520	7,020	
187	Overtime	17,108	10,000	31,404	10,000	
189	Other Salaries & Wages	12,849	14,700	23,000	14,700	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	44,428	47,382	45,033	49,449	

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
204	State Retirement	78,788	94,178	83,701	98,287	
206	Life Insurance	979	1,123	1,033	1,123	
207	Medical Insurance	141,755	158,945	139,524	158,520	
209	Disability Insurance	4,914	5,594	4,642	5,641	
210	Unemployment Compensation	3,694	3,240	3,427	3,240	
212	Employer Medicare Liability	10,404	11,081	10,532	11,565	
299	Other Fringe Benefits	5,600	6,800	5,000	6,800	
334	Maintenance Agreements	10,330	14,016	14,500	15,050	Cummins South, Simplex Grinnell, Stanley & Fire Ext Sales
335	Maintenance & Repair -- Buildings	23,973	15,000	16,000	21,000	Various vendors as needed
336	Maintenance & Repair -- Equipment	18,426	15,000	17,250	16,000	Various vendors as needed
340	Medical and Dental Services	18,186	20,000	18,247	18,500	Psych test, Pre-employment & Post Accident
347	Pest Control	1,500	1,500	1,500	1,500	Bid Item
354	Transportation Other Than Students	2,650	4,000	10,700	7,250	Prisoner Transports
355	Travel	1,683	3,500	5,541	5,500	PerDiems, Mileage & Lodging, Etc
359	Disposal Fees	3,928	3,865	2,875	3,300	
410	Custodial Supplies	43,530	45,000	40,128	43,500	Inmate population increase
422	Food Supplies	224,387	214,000	225,000	240,000	Inmate Increase & Cost
431	Law Enforcement Supplies	552	1,000	898	800	Jail Officer Supplies
441	Prisoner Clothing	12,159	12,000	11,871	13,000	Inmate population increase
451	Uniforms	3,315	5,000	4,576	5,000	Weekly & New Issues for Officers
452	Utilities	130,537	-	-	-	
499	Other Supplies/Materials	4,323	2,500	1,779	2,500	
507	Medical Claims	291,197	210,000	300,000	250,000	Inmate Expense
524	In Service/Staff Development	635	1,600	700	1,100	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	5,739	5,500	6,622	6,500	non-recurring items

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
602	Principal on Notes	8,449	-	-	-	
604	Interest on Notes	469	-	-	-	
610	Principal on Capital Leases	9,461	-	2,485	-	
707	Building Improvements	1,000	20,000	13,500	16,000	Jail & Judicial Center Camera & Audio Informer
709	Data Processing Equipment	110	3,000	1,485	2,500	Replace Computers
790	Other Equipment	1,967	3,500	6,800	7,500	Kitchen Replacement Needs
799	Other Capital Outlay	-	-	-	-	
	<b>TOTAL JAIL</b>	<b>\$ 1,849,101</b>	<b>\$ 1,696,161</b>	<b>\$ 1,743,116</b>	<b>\$ 1,812,299</b>	
	<b>54230 COMMUNITY REENTRY PROGRAM</b>					
189	Other Salaries and Wages	\$ 352,879	\$ 171,721	\$ 200,344	\$ -	Federal Grants
201	Social Security	21,442	10,549	12,101	-	
210	Unemployment Compensation	1,405	1,000	907	-	
212	Employer Medicare Liability	5,117	2,227	2,855	-	
312	Contracts With Private Agencies	-	-	260,793	725,085	
355	Travel	9,032	8,021	20,814	14,448	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	177,237	114,864	179,950	32,590	TN Tech & Centerstone Contracts
435	Office Supplies	-	-	30	470	
499	Other Supplies & Materials	6,687	1,300	8,840	4,187	
504	Indirect Cost	-	-	-	9,937	
506	Liability Insurance	-	-	2,271	1,699	
599	Other Charges - Sanders (Notice)	-	-	5,033	1,674	Sanders Foundation last expenditure
790	Other Equipment	6,648	-	8,699	-	
	<b>TOTAL COMMUNITY REENTRY PROGRAM</b>	<b>\$ 580,447</b>	<b>\$ 309,682</b>	<b>\$ 702,638</b>	<b>\$ 790,090</b>	
	<b>54240 JUVENILE SERVICES</b>					



Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
312	Contracts with Private Agencies	\$ 15,400	\$ 15,000	\$ 10,000	\$ 15,000	Juvenile Detention charges
399	Other Contracted Services	6,002	8,000	8,000	8,000	Interpreter's services
599	Other Charges	-	-	-	-	
	<b>TOTAL JUVENILE SERVICES</b>	<b>\$ 21,402</b>	<b>\$ 23,000</b>	<b>\$ 18,000</b>	<b>\$ 23,000</b>	
<b>54410</b>	<b>CIVIL DEFENSE</b>					
103	Assistant	\$ 25,324	\$ 25,515	\$ 25,515	\$ 26,559	1 position
105	Supervisor/Director	44,386	44,600	44,600	45,644	Appointed
186	Longevity	1,320	1,440	1,440	1,560	2 Employees
187	Over Time	10,922	7,400	14,461	12,000	
201	Social Security	5,019	4,895	5,347	5,342	
204	State Retirement	10,887	10,439	11,604	11,357	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	6,209	6,438	6,466	6,605	
209	Disability Insurance	573	575	573	575	
210	Unemployment Compensation	216	216	216	216	
212	Employer Medicare Liability	1,174	1,145	1,253	1,249	
299	Other Fringe Benefits	400	400	400	400	
307	Communication	4,461	4,900	3,713	3,850	Phones only
320	Dues & Memberships	150	200	200	200	EMAT
335	Maintenance & Repair -- Building	1,455	1,500	1,384	1,500	EOC Misc Repairs
336	Maintenance & Repair -- Equipment	609	5,600	2,475	5,000	Cummins & Xerox
338	Maintenance & Repair -- Vehicles	-	2,500	1,835	2,000	New Truck 1,500, Truck & ICT expense
348	Postal Charges	92	141	132	150	
355	Travel	1,172	1,350	1,797	1,350	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	4,100	8,810	7,436	8,810	Satcom, DishNwork, SWC(CCTV Camera Sys& Access Ctrl/Sec Sys)

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101		2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Original	Estimated	Proposed	
412	Diesel Fuel	1,572	2,500	3,200	3,200	500 New Truck, EOC Gen & ICT
425	Gasoline	2,881	2,900	3,600	3,600	
435	Office Supplies	2,495	3,000	2,985	2,800	Additional Badge Supplies
499	Other Supplies & Materials	2,277	4,000	3,750	3,750	Upgrade EOC War Room
524	In-Service/Staff Development	500	1,000	165	500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	2,178	2,200	2,040	1,900	300 War Room
790	Other Equipment	5,000	5,000	8,975	4,500	
	<b>TOTAL CIVIL DEFENSE</b>	<b>\$ 135,466</b>	<b>\$ 148,758</b>	<b>\$ 155,656</b>	<b>\$ 154,711</b>	
<b>54420</b>	<b>RESCUE SQUAD</b>					
320	Dues & Memberships	\$ 326	\$ 338	\$ 326	\$ 350	
412	Diesel Fuel	516	1,000	800	800	
425	Gasoline	563	1,000	800	1,000	
499	Other Supplies & Materials	1,275	4,000	340	2,500	
524	In-Service Staff Development	1,400	1,400	480	1,300	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	17	100	50	50	
790	Other Equipment	38,836	22,162	24,629	26,575	*Carried 13/14 Bal for a Capital Purch.
	<b>TOTAL RESCUE SQUAD</b>	<b>\$ 42,933</b>	<b>\$ 30,000</b>	<b>\$ 27,425</b>	<b>\$ 32,575</b>	
<b>54490</b>	<b>CONSOLIDATED COMMUNICATIONS</b>					
103	Assistant	\$ 30,851	\$ 31,152	\$ 31,152	\$ 32,196	1 employee
105	Supervisor/Director	40,612	40,612	40,612	40,612	Appointed -Salary
148	Dispatchers/Radio Operators	360,186	364,294	368,547	378,910	14 employees
169	Part-time Personnel	-	7,649	12,807	7,656	Short Term to fill in for FMLA reducing 148

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
186	Longevity	3,900	3,540	3,540	4,140	
187	Overtime Pay	18,374	22,500	15,000	22,500	
189	Other Salaries & Wages	14,717	16,200	17,105	16,200	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	28,203	30,067	29,266	31,140	
204	State Retirement	52,657	63,100	59,653	65,190	
206	Life Insurance	647	749	726	749	
207	Medical Insurance	92,488	105,064	98,303	105,680	
209	Disability Insurance	2,840	3,524	3,247	3,524	
210	Unemployment Compensation	2,069	1,836	2,045	1,836	
212	Employer Medicare Liability	6,596	7,032	6,845	7,283	
299	Other Fringe Benefits	3,200	3,200	3,200	3,200	
307	Communication	37,926	37,100	62,100	30,000	
312	Contracts with Private Agencies	78,940	85,702	93,352	85,702	AT&T, TBI , Short Mtn., Flat Earth, Eagent & Narrowband Lic tower rent
336	Maintenance & Repair -- Equipment	-	2,000	475	1,200	Phones, Radios & Monitors
338	Maintenance & Repair -- Vehicles	79	750	414	600	
348	Postage	150	150	121	150	Mail Reports, TBI Documetns, etc
355	Travel	8,875	8,000	5,732	7,000	PerDiems, Mileage & Lodging, Etc
425	Gasoline	1,678	1,850	1,700	1,675	
435	Office Supplies	6,024	6,000	5,362	5,850	Misc Supplies
442	Propane	-	1,000	800	-	Budgeted in County Buildings
451	Uniforms	1,514	1,000	1,000	1,000	
499	Other Supplies and Materials	2,660	-	-	-	Telecommunicator's Week
524	In Service/Staff Development (08/09 Budgeted 9000)	2,755	3,200	3,578	3,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	148	500	200	500	Unexpected Items

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101		2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Original	Estimated	Proposed	
708	Communication Equipment	1,067	6,500	5,616	4,000	Modify to Radio Freq & Lic 911 back up UHF/VHF
709	Data Processing Equipment	140	2,000	2,179	1,500	Microsoft Word 2013 & Computer
790	Other Equipment	2,579	1,500	400	1,000	Backup Mobile for Equip & Backup Ctr
799	Other Capital Outlay	-	-	-	-	
	<b>TOTAL CONSOLIDATED COMMUNICATIONS</b>	<b>\$ 801,875</b>	<b>\$ 857,770</b>	<b>\$ 875,077</b>	<b>\$ 864,492</b>	
<b>54610 COUNTY CORONER</b>						
399	Other Contracted Services	\$ 6,195	\$ 6,000	\$ 6,000	\$ 6,250	Contract
507	Medical Claims (Autopsy Expenses)	28,125	24,000	24,305	26,000	Estimated
599	Other Charges	-	1,500	-	100	Misc
	<b>TOTAL COUNTY CORONER</b>	<b>\$ 34,320</b>	<b>\$ 31,500</b>	<b>\$ 30,305</b>	<b>\$ 32,350</b>	
<b>54710 PUBLIC SAFETY GRANTS</b>						
187	Overtime Pay	\$ 6,557	\$ -	\$ 33,931	\$ 20,000	Impaired Drivers Grant 2012
299	Other Fringe Benefits	1,366	-	6,265	5,000	Impaired Drivers Grant 2012
524	In Service/Staff Development	645	-	430	-	
708	Communication Equipment	10,479	-	18,000	-	Homeland Security Grant 2010
790	Other Equipment	6,548	-	4,111	5,000	Impaired Drivers & Visibility Grant 2012
799	Other Capital Outlay	145,748	-	44,781	9,951	E-911 Grant/Homeland Sec Truck
	<b>TOTAL PUBLIC SAFETY GRANTS</b>	<b>\$ 171,343</b>	<b>\$ -</b>	<b>\$ 107,519</b>	<b>\$ 39,951</b>	
<b>55110 LOCAL HEALTH CENTER</b>						
307	Communication	\$ 1,296	\$ 1,400	\$ 1,228	\$ 1,300	
320	Dues & Memberships	200	200	200	200	TN PUBLIC HEALTH ASSOC
328	Janitorial Services	8,420	8,420	8,420	8,420	Bid Item - Contracted Estimated
334	Maintenance Agreements	-	1,056	-	1,056	Signal Voice Data

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
335	Maintenance & Repair -- Building	812	2,000	5,340	4,000	Increase due to Facility HC units (replacement in 51800 budget)
348	Postal Charges	-	100	-	100	
359	Disposal Fees	2,110	2,071	2,071	2,100	
399	Other Contracted Services**	1,630	1,650	-	-	Floor 2xYr
410	Custodial Supplies	2,652	4,500	2,650	4,000	Lebanon Chem. & Aramark
435	Office Supplies	554	1,200	664	1,100	
452	Utilities	14,200	17,400	15,000	17,000	
502	Building & Contents Insurance	2,957	2,957	3,183	3,250	
506	Liability Insurance	472	472	508	550	
599	Other Charges	148	100	47	100	
708	Communication Equipment	-	-	-	-	Comcast one time chge
	<b>TOTAL LOCAL HEALTH CENTER</b>	<b>\$ 35,451</b>	<b>\$ 43,526</b>	<b>\$ 39,311</b>	<b>\$ 43,176</b>	
<b>55120</b>	<b>RABIES AND ANIMAL CONTROL</b>					
103	Assistant(s)	\$ 73,447	\$ 76,546	\$ 76,519	\$ 79,680	3 positions
105	Supervisor/Director	11,650	11,668	11,685	12,210	Appoint (Supplement)
186	Longevity	300	300	600	660	
187	Overtime Pay	1,191	3,000	2,085	3,000	
189	Other Salaries & Wages	159	750	1,327	750	Holiday & Admin Pay
201	Social Security	5,321	5,758	5,664	6,008	
204	State Retirement	11,547	12,278	12,286	12,772	
206	Life Insurance	136	187	129	187	
207	Medical Insurance	12,549	19,536	16,563	19,815	
209	Disability Insurance	608	723	574	628	
210	Unemployment Compensation	342	432	343	432	

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
212	Employer Medicare Liability	1,244	1,347	1,339	1,405	
299	Other Fringe Benefits	600	600	600	600	
307	Communication	1,487	2,100	1,655	1,800	
320	Dues & Memberships	150	150	150	150	ACA
333	Licenses	102	500	480	480	
335	Maintenance & Repair -- Building	978	2,000	3,642	3,000	
338	Maintenance & Repair -- Vehicles	3,194	3,500	2,000	3,500	
340	Medical & Dental Services	-	2,500	-	500	
348	Postage	-	200	141	150	
355	Travel	386	750	750	550	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services (Lg. dead animal P/U)	55,294	55,159	55,159	57,611	SCTDD, ISP \$723 & Vet
401	Animal Food and Supplies	2,184	3,600	3,000	3,100	
412	Diesel Fuel	3,168	7,200	5,000	6,200	
413	Drugs & Medical Supplies	1,357	4,000	1,600	3,000	
425	Gasoline	6,303	9,600	8,000	8,200	
429	Instructional Supplies & Materials	-	1,500	-	500	Offset by mandated fines revenue
435	Office Supplies	825	1,500	500	900	
451	Uniforms	75	1,800	1,450	1,500	
499	Other Supplies/Materials	2,321	5,000	3,000	4,000	
509	Refunds	75	50	100	150	
524	In Service/Staff Development	360	1,250	660	800	Meeting Registrations & Contracted In-Service Staff Development
790	Other Equipment	1,137	4,000	550	4,000	Other Small Equipment & Radios
	<b>TOTAL RABIES &amp; ANIMAL CONTROL</b>	<b>\$ 198,490</b>	<b>\$ 239,483</b>	<b>\$ 217,552</b>	<b>\$ 238,238</b>	
<b>55190</b>	<b>OTHER LOCAL HEALTH SERVICES</b>					<b>DGA contract offset by Rev 100% (\$150,400)</b>
161	Secretary(s)	\$ 20,586	\$ 21,632	\$ -	\$ -	

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
186	Longevity	420	480	-	-	
187	Overtime Pay	255	-	-	-	
189	Other Salaries & Wages	61,864	72,744	85,120	95,019	3 ft & 2 pt positions - State Classification
201	Social Security	4,795	6,110	5,161	5,891	
204	State Retirement	5,980	10,884	7,320	9,903	
206	Life Insurance	109	140	148	141	
207	Medical Insurance	11,895	19,314	11,103	19,815	
209	Disability Insurance	376	664	524	608	
210	Unemployment Compensation	582	540	560	540	
212	Employer Medicare Liability	1,122	1,429	1,207	1,378	
299	Other Fringe Benefits	500	800	675	800	
355	Travel	11,965	15,200	16,605	17,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	-	2,900	5,900	8,400	Interpreter services
499	Other Supplies & Materials	-	300	-	-	
524	In Service/Staff Development	90	100	-	900	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	-	-	-	
	<b>TOTAL OTHER LOCAL HEALTH SERVICES</b>	<b>\$ 120,539</b>	<b>\$ 153,238</b>	<b>\$ 134,323</b>	<b>\$ 160,394</b>	
<b>55390</b>	<b>APPROPRIATION TO STATE</b>					
309	Contracts with Government Agencies	\$ 30,646	\$ 30,646	\$ 30,646	\$ 30,646	Health Dept - State Contract
	<b>TOTAL APPROPRIATION TO STATE</b>	<b>\$ 30,646</b>	<b>\$ 30,646</b>	<b>\$ 30,646</b>	<b>\$ 30,646</b>	
<b>55510</b>	<b>GENERAL WELFARE ASSISTANCE</b>					
399	Other Contracted Services	\$ 17,775	\$ 17,775	\$ 17,775	\$ 17,775	Contract Services for FC Adult Activity Semi- Independent Living Program
	<b>TOTAL GENERAL WELFARE ASSISTANCE</b>	<b>\$ 17,775</b>	<b>\$ 17,775</b>	<b>\$ 17,775</b>	<b>\$ 17,775</b>	

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
<b>55731</b>	<b>LITTER CONTROL (Litter Grant)</b>					<b>Grant Proceeds \$42,300</b>
149	Laborers	\$ 51,163	\$ 48,303	\$ 48,303	\$ 50,391	
186	Longevity	300	780	780	-	
187	Overtime Pay	4,024	-	1,300	-	
189	Other Salaries & Wages	-	100	1,300	100	Holiday & Admin Pay
201	Social Security	3,243	3,074	3,074	3,155	
204	State Retirement	7,254	6,556	6,556	6,708	
206	Life Insurance	55	94	94	94	
207	Medical Insurance	11,554	12,876	7,124	12,670	**Employee took Insurance
209	Disability Insurance	234	396	396	396	
210	Unemployment Compensation	216	216	216	216	
212	Employer Medicare Liability	767	719	719	738	
299	Other Fringe Benefits	400	400	400	400	
310	Contracts with Public Agencies	13,875	8,300	10,915	8,400	Chamber or Commerce Education Funds
355	Travel	-	900	700	300	PerDiems, Mileage & Lodging, Etc
499	Other Supplies and Materials	1,767	1,000	1,471	14,000	
524	In Service/Staff Development	725	450	440	350	Meeting Registrations & Contracted In-Service Staff Development
602	Principal on Notes	5,000	-	-	-	
	<b>TOTAL LITTER CONTROL</b>	<b>\$ 100,577</b>	<b>\$ 84,164</b>	<b>\$ 83,788</b>	<b>\$ 97,918</b>	
<b>55900</b>	<b>OTHER PUBLIC HEALTH &amp; WELFARE - Tobacco Sessation Grant</b>					
312	Contracts with Other Private Agencies - Drug Free Coalition	\$ -	\$ -	\$ -	\$ 10,000	Drug Free Coalition
599	Other Charges - TOBAC	169	-	20,128	18,434	TOBACCO Sessation Grant 100%
	<b>TOTAL OTHER PUBLIC HEALTH &amp; WELFARE</b>	<b>\$ 169</b>	<b>\$ -</b>	<b>\$ 20,128</b>	<b>\$ 28,434</b>	



Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
<b>56300 SENIOR CITIZENS ASSISTANCE</b>						
335	Maintenance & Repair -- FC Senior Citizen's Building	\$ 2,185	\$ 2,000	\$ 1,008	\$ 2,000	
399	Contracted Services - Franklin Co Senior Ctr	13,050	13,050	13,050	13,050	
399	Contracted Services - Hoyt Baker Sewanee Ctr	9,000	9,000	9,000	9,000	
410	Custodial Supplies - Franklin County Senior Ctr	1,696	3,000	3,000	3,000	
410	Custodial Supplies - Hoyt Baker Senior Ctr	332	300	300	300	
425	Gasoline - Franklin County Senior Ctr	99,152	130,000	110,000	113,000	offset by 100% revenue
599	Other Charges	-	-	-	-	
	<b>TOTAL SENIOR CITIZENS ASSISTANCE</b>	<b>\$ 125,415</b>	<b>\$ 157,350</b>	<b>\$ 136,358</b>	<b>\$ 140,350</b>	
<b>56700 PARKS AND FAIR BOARDS</b>						
105	Supervisor/Director	\$ 7,412	\$ 7,412	\$ 10,487	\$ 14,882	1 PT Salary position
187	Overtime Pay	-	-	-	-	
189	Other Salaries & Wages	9,773	10,180	10,315	10,180	2 Seasonal positions
201	Social Security	1,078	1,097	1,302	1,591	
210	Unemployment Compensation	227	324	324	324	
212	Employer Medicare Liability	252	257	1,258	372	
299	Other Fringe Benefits	200	100	200	100	
307	Communication	435	380	439	450	
334	Maintenance Agreements	180	360	360	400	Life Communications
335	Maintenance & Repair -- Buildings	370	3,420	250	3,500	
335	Maintenance & Repair -- Buildings - Ag Pavilion				13,700	Pavilion offset by rev, \$5,000 carryover
355	Travel	-	150	-	100	
499	Other Supplies/Materials	1,839	4,600	3,990	4,600	Fuel, Sand, Toiletries
599	Other Charges	205	750	525	700	

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101		2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Original	Estimated	Proposed	
	<b>TOTAL PARKS &amp; FAIR BOARDS</b>	<b>\$ 21,971</b>	<b>\$ 29,029</b>	<b>\$ 29,451</b>	<b>\$ 50,900</b>	
<b>57100</b>	<b>AGRICULTURE EXTENSION</b>					
189	Other Salaries & Wages	\$ 55,321	\$ 77,718	\$ 87,718	\$ 77,718	Salaries and benefits for Ag. Ext. are the required local match for Franklin County.
201	Social Security	360	384	384	384	The employees are paid by UT and TSU
210	Unemployment Compensation	70	108	70	108	
212	Employer Medicare	84	90	90	90	
299	Other Fringe Benefits	8,922	11,737	9,771	12,529	
307	Communication	1,928	3,800	2,087	3,800	
355	Travel	-	5,280	-	3,880	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	558	1,000	750	1,000	AT & T ISP & Copier
499	Other Supplies & Materials	40	1,200	488	1,200	
599	Other Charges	-	900	2,152	2,500	**4-H Program/Ag Ext Operational Expenses
709	Data Processing Equipment	-	-	-	-	
	<b>TOTAL AGRICULTURE EXTENSION</b>	<b>\$ 67,283</b>	<b>\$ 102,217</b>	<b>\$ 103,510</b>	<b>\$ 103,209</b>	
<b>57500</b>	<b>SOIL CONSERVATION</b>					
118	Secretary to Board	\$ 23,171	\$ 23,261	\$ 23,260	\$ 24,305	1 position
186	Longevity	300	660	660	780	
189	Other Salaries & Wages	25,418	25,809	25,678	26,853	1 position & Holiday Pay
201	Social Security	2,866	3,139	2,882	3,257	
204	State Retirement	6,516	6,696	6,610	6,928	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	13,038	13,597	13,635	13,210	
209	Disability Insurance	398	402	398	402	

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
210	Unemployment Compensation	216	216	216	216	
212	Employer Medicare Liability	670	734	674	762	
299	Other Fringe Benefits	400	400	400	400	
320	Dues & Memberships	50	650	275	300	TCDEA, RC&D, NACD, FCSCD, SMTRCD
355	Travel	2,080	2,200	976	2,100	PerDiems, Mileage & Lodging, Etc
508	Premiums on Surety Bonds	527	467	489	527	FCSCD & SMT RC&D req Bonds
524	In-Service Staff Development	29	500	621	1,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	418	250	971	90	Farm City Day, Fair & Educ Materials
790	Other Equipment	753	-	-	50	
	<b>TOTAL SOIL CONSERVATION</b>	<b>\$ 76,944</b>	<b>\$ 79,075</b>	<b>\$ 77,839</b>	<b>\$ 81,274</b>	
<b>58120</b>	<b>INDUSTRIAL DEVELOPMENT</b>				<b>Grant Balances</b>	
103	Assistant	\$ -	\$ 5,000	\$ 4,292	\$ 30,698	1 PT no benefits position, Supplement for Co Mayor Assist
201	Social Security	-	310	157	1,903	
204	State Retirement	-	661	347	659	
207	Medical Insurance	-	1,030	483	1,057	
210	Unemployment Compensation	-	17	16	175	
212	Employer Medicare Liability	-	73	38	445	
302	Advertising	-	-	-	2,000	
320	Dues & Memberships	2,800	2,500	4,639	4,700	
334	Maintenance Agreements	1,813	2,000	409	4,000	Web-Hosting, Copier & Postage Meter Maint
335	Maintenance & Repair Services - Bldg	1,643	-	5,200	5,000	
347	Pest Control	-	-	900	900	
348	Postal Charges	-	300	219	250	
355	Travel	1,655	3,000	321	2,000	PerDiems, Mileage & Lodging, Etc

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
399	Other Contracted Services	38,060	17,280	111,020	-	
425	Gasoline	830	1,500	2,200	2,300	
435	Office Supplies	-	-	128	150	
508	Premium on Bonds	140	-	-	140	
524	In Service/Staff Development	500	500	764	1,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	50	1,197	1,500	Park Development
	<b>TOTAL INDUSTRIAL DEVELOPMENT</b>	<b>\$ 47,441</b>	<b>\$ 34,221</b>	<b>\$ 132,330</b>	<b>\$ 58,877</b>	<b>Carrying Balance from prior yr</b>
<b>58190 OTHER ECONOMIC &amp; COMMUNITY DEVELOPMENT</b>						
309	Contracts with Government Agencies	\$ 104,628	\$ 104,628	\$ 104,628	\$ 105,025	TN Rehab Center - State Contract DHS
399	Other Contracted Services - Chamber of Commerce	40,000	40,000	40,000	\$ 40,000	Chamber of Commerce
399	Other Contracted Services - SCTDD/USDA Grant	345,323	-	80,193	455,155	Grants Home \$250,000, Nissan \$205,155
599	Other Charges	22	-	-	-	SCTDD Home Grant & CDBG offset by revenue 47180
	<b>TOTAL OTHER ECONOMIC &amp; COMM. DEV.</b>	<b>\$ 489,973</b>	<b>\$ 144,628</b>	<b>\$ 224,821</b>	<b>\$ 600,180</b>	
<b>58300 VETERANS SERVICES</b>						
105	Supervisor/Director	\$ 15,381	\$ 15,350	\$ 16,682	\$ 19,813	1 Part time Salary Position
201	Social Security	960	958	1,041	1,235	
210	Unemployment Compensation	111	108	108	108	
212	Employer Medicare Liability	224	224	243	289	
299	Other Fringe Benefits	100	100	100	100	
309	Contracts with Government Agencies	399	399	399	399	Vetrospect - VA Program
320	Dues & Memberships	-	25	25	25	
348	Postal Charges	90	120	180	200	Process 56% more claims (more revenue)

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
355	Travel	825	800	900	900	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	274	400	482	600	
524	In Service/Staff Development	-	-	-	50	Meeting Registrations & Contracted In-Service Staff Development
	<b>TOTAL VETERANS SERVICES</b>	<b>\$ 18,364</b>	<b>\$ 18,484</b>	<b>\$ 20,160</b>	<b>\$ 23,718</b>	
	<b>58400 OTHER CHARGES</b>					
215	On Behalf payments for OPEB	\$ -	\$ 67,236	\$ 67,236	\$ 69,000	ARC Payment for OPEB Trust (reserve)
299	Other Fringe Benefits	6,196	6,715	6,439	6,605	OPEB (currently 4 employees)
340	Medical & Dental Services	3,210	3,500	3,170	3,500	
399	Other Contracted Services	-	4,500	-	5,000	OPEB Actuarial
502	Building & Content Insurance	44,403	73,010	79,069	82,000	All Dept Except Health Dept
506	Liability Insurance	53,062	103,407	113,041	117,563	All Dept Except Health Dept
507	Medical Claims	25,371	45,000	32,012	43,000	
510	Trustee's Commission	187,060	182,000	200,000	200,000	
511	Vehicle & Equipment Insurance	53,534	87,879	95,985	99,234	All Depts
513	Worker's Compensation	131,562	135,018	117,693	122,000	
515	Liability Claim(s)	-	-	-	1,000	
516	Other Self-Insured Claims	-	15,000	-	14,000	
599	Other Charges	4,746	3,500	4,422	4,000	
	<b>TOTAL OTHER CHARGES</b>	<b>\$ 509,144</b>	<b>\$ 726,765</b>	<b>\$ 719,067</b>	<b>\$ 766,902</b>	<b>Moved in Sheriff's Ins \$119,500</b>
	<b>90000 CAPITAL PROJECTS</b>					
	<b>91190 Other General Government Projects</b>					
790	Other Equipment	\$ -	\$ -	\$ 372,000	\$ 78,000	Remainder of Note Proceeds for Solid Waste
	<b>91200 Highway &amp; Street Capital Projects</b>					Going to purchase containers
714	Highway Equipment	\$ 53,000	\$ -	\$ -	\$ -	
726	State-Aid Projects	-	-	65,122	-	
	<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 53,000</b>	<b>\$ -</b>	<b>\$ 437,122</b>	<b>\$ 78,000</b>	

Franklin County, TN						FY 2014-2015 Budget Document
County General Fund # 101						
Fund #101						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
99100	Transfers Out	\$ 297,997	\$ 1,085,309	\$ 1,043,309	\$ 3,115,000	Hwy for Co & E911 Sign Maint \$15K, Operating Transfer for Solid Waste \$100K, Hwy CON \$3M
	<b>TOTAL OPERATING TRANSFER</b>	<b>\$ 297,997</b>	<b>\$ 1,085,309</b>	<b>\$ 1,043,309</b>	<b>\$ 3,115,000</b>	

Franklin County, TN					FY 2014-2015 Budget Document	
County General Fund # 101						
Fund #101						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
	<b>Total Estimated Expenditures &amp; Other Uses</b>	<b>\$ 14,943,638</b>	<b>\$ 15,642,855</b>	<b>\$ 16,456,424</b>	<b>\$ 19,672,939</b>	
	<b>Excess of Estimated Revenue &amp; Other Sources</b>	<b>\$ 1,158,301</b>	<b>\$ (199,176)</b>	<b>\$ (697,705)</b>	<b>\$ 309,292</b>	
	<b>Over (Under) Estimated Expend. &amp; Other Uses</b>					
	<b>Estimated Beginning Fund Balance - July 1</b>	<b>\$ 6,129,473</b>	<b>\$ 6,689,537</b>	<b>\$ 6,689,537</b>	<b>\$ 5,991,832</b>	
	<b>Estimated Ending Fund Balance -- June 30</b>	<b>7,287,775</b>	<b>6,490,361</b>	<b>5,991,832</b>	<b>6,301,124</b>	
	<b>Adjstment for Encumbrances</b>	<b>(598,238)</b>	<b>(278,883)</b>			
	<b>Less Reserves 2014-15 (5,322,681)</b>					
	Committed for Other Purposes 34690		<b>(5,000,000)</b>		<b>(5,000,000)</b>	Sale of Hospital Proceeds
	Assigned for General Government 34710		<b>(67,712)</b>		<b>(67,712)</b>	Unclaimed Property Proceeds
	Assigned for Other Operations 34745		<b>(181,518)</b>		<b>(255,469)</b>	OPEB ARC Reserve
						Fund Balance Requirement 2.5% =\$484,598
	<b>Estimated UNDESIGNATED Ending Fund Balance As of June 30</b>	<b>\$ 6,689,537</b>	<b>\$ 962,248</b>	<b>\$ 5,991,832</b>	<b>\$ 977,943</b>	Fund Balance 5% =\$969,196

Franklin County, TN		FY 2014-2015 Budget Proposed to Finance 6/18				
Courthouse & Jail Maintenance Fund # 112						
Fund #112						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
<b>Estimated Revenues</b>						
<b>40000</b>	<b>LOCAL TAXES</b>					
<b>40200</b>	<b>County Local Option Taxes</b>					
40260	Litigation Tax - Special Purpose	\$ -	\$ -	\$ -	\$ -	
40266	Litigation Tax -- Jail, Workhouse, Courthouse	172,967	150,000	160,340	160,000	
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 172,967</b>	<b>\$ 150,000</b>	<b>\$ 160,340</b>	<b>\$ 160,000</b>	
	<b>Total Estimated Revenues</b>	<b>\$ 172,967</b>	<b>\$ 150,000</b>	<b>\$ 160,340</b>	<b>\$ 160,000</b>	
<b>Estimated Expenditures</b>						
<b>58000</b>	<b>OTHER GENERAL GOVERNMENT</b>					
<b>58400</b>	<b>Other Charges</b>					
510	Trustee's Commission	\$ 1,731	\$ 1,731	\$ 1,909	\$ 1,975	
	<b>TOTAL OTHER CHARGES</b>	<b>\$ 1,731</b>	<b>\$ 1,731</b>	<b>\$ 1,909</b>	<b>\$ 1,975</b>	
	<b>Total Estimated Expenditures</b>	<b>\$ 1,731</b>	<b>\$ 1,731</b>	<b>\$ 1,909</b>	<b>\$ 1,975</b>	
<b>99000</b>	<b>OTHER USES</b>					
<b>99100</b>	<b>Transfers Out</b>					
590	Transfers to Other Funds	\$ 170,000	\$ 155,000	\$ 165,230	\$ 152,600	Transfer To Gen Debt Serv Fund
	<b>TOTAL OTHER USES</b>	<b>\$ 170,000</b>	<b>\$ 155,000</b>	<b>\$ 165,230</b>	<b>\$ 152,600</b>	
	<b>Total Estimated Expenditures &amp; Other Uses</b>	<b>\$ 171,731</b>	<b>\$ 156,731</b>	<b>\$ 167,139</b>	<b>\$ 154,575</b>	
	<b>Excess of Estimated Revenue Over (Under)</b>	<b>\$ 1,236</b>	<b>\$ (6,731)</b>	<b>\$ (6,799)</b>	<b>\$ 5,425</b>	
	<b>Estimated Expenditures</b>					
	<b>Estimated Beginning Fund Balance July 1</b>	<b>\$ 34,116</b>	<b>\$ 35,352</b>	<b>35,352</b>	<b>28,553</b>	
	<b>Adjustments</b>					
	<b>Estimated Ending Fund Balance June 30</b>	<b>\$ 35,352</b>	<b>\$ 28,621</b>	<b>\$ 28,553</b>	<b>\$ 33,978</b>	<b>Revenue Mandated</b> Fund Balance Required 5%=\$7,729



Franklin County, TN Public Library Fund # 115		FY 2014-2015 Budget Proposed to Finance 6/18				
Fund #115						
Account No.	Account Description	2012-2013 Actual	2013-2014 Orig Budgeted	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
<b>Estimated Revenues</b>						
<b>40000</b>	<b>LOCAL TAXES</b>					
<b>40100</b>	<b>County Property Taxes</b>					
40110	Current Property Tax	\$ 265,440	\$ 271,673	\$ 276,192	\$ 276,388	Represents 0.0321
40120	Trustee's Collections - Prior Year	5,506	6,475	7,655	7,655	
40125	Trustee's Collections - Bankruptcy	88	47	204	204	
40130	Circuit/Clerk & Master Collections - Prior Year	5,914	5,700	5,367	5,367	
40140	Interest and Penalty	1,199	1,200	1,489	1,489	
40150	Pick-Up Taxes	-	-	-	-	
40161	Payments in Lieu of Taxes - TVA	124	114	145	145	
40162	Payments in Lieu of Taxes - Local Utilities	1,213	705	950	950	
40163	Payments in Lieu of Taxes - Other	1,856	1,300	1,906	1,906	
<b>40300</b>	<b>STATUTORY LOCAL TAXES</b>					
40320	Bank Excise Tax	\$ 753	\$ 1,164	\$ 1,727	\$ 1,727	
		-				
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 282,093</b>	<b>\$ 288,378</b>	<b>\$ 295,635</b>	<b>\$ 295,841</b>	
<b>41000</b>	<b>LICENSES AND PERMITS</b>					
<b>41100</b>	<b>Licenses</b>					
41140	Cable TV Franchise	\$ 1,264	\$ 1,230	\$ 1,319	\$ 1,319	
	<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 1,264</b>	<b>\$ 1,230</b>	<b>\$ 1,319</b>	<b>\$ 1,319</b>	
<b>43000</b>	<b>CHARGES FOR CURRENT SERVICES</b>					
<b>43100</b>	<b>General Service Charges</b>					
43190	Other General Service Charges	\$ 18,580	\$ 18,000	\$ 17,877	\$ 17,877	
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>\$ 18,580</b>	<b>\$ 18,000</b>	<b>\$ 17,877</b>	<b>\$ 17,877</b>	
<b>44000</b>	<b>OTHER LOCAL REVENUES</b>					
<b>44100</b>	<b>Recurring Items</b>					
44110	Interest Earned	\$ 1,266	\$ 1,265	\$ 1,777	\$ 1,777	
44170	Miscellaneous Refunds	167	-	-	-	
44990	Other Local Revenues	2,080	1,900	1,570	1,570	
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 3,513</b>	<b>\$ 3,165</b>	<b>\$ 3,347</b>	<b>\$ 3,347</b>	

Franklin County, TN Public Library Fund # 115		FY 2014-2015 Budget Proposed to Finance 6/18				
Fund #115						
Account No.	Account Description	2012-2013 Actual	2013-2014 Orig Budgeted	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
<b>46000</b>	<b>STATE OF TENNESSEE</b>					
46800	Other State Revenues					
46980	Other State Grants	\$ 1,050	\$ -	\$ 1,419	\$ 1,500	Grant
46990	Other State Revenues	-	-	-	-	
	<b>TOTAL STATE OF TENNESSEE</b>	<b>\$ 1,050</b>	<b>\$ -</b>	<b>\$ 1,419</b>	<b>\$ 1,500</b>	
<b>48000</b>	<b>OTHER GOVERNMENTS &amp; CITIZENS GROUPS</b>					
48130	Contributions	\$ 29,250	\$ 29,200	\$ 29,250	\$ 29,250	Winchester, Decherd, Estill Springs & Other
48610	Donations	2,633	1,400	2,993	2,993	Misc
	<b>TOTAL GENERAL GOVERNMENT GRANTS</b>	<b>\$ 31,883</b>	<b>\$ 30,600</b>	<b>\$ 32,243</b>	<b>\$ 32,243</b>	
<b>49800</b>	<b>OPERATING TRANSFERS</b>					
	Transfers In	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL OPERATING TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Estimated Revenues &amp; Other Sources</b>	<b>\$ 338,383</b>	<b>\$ 341,373</b>	<b>\$ 351,840</b>	<b>\$ 352,127</b>	
<b>Estimated Expenditures</b>						<b>Fin Dir Shows \$0.50 empl increase</b>
<b>56500</b>	<b>LIBRARIES</b>					
103	Assistant(s)	\$ 45,978	\$ 46,071	\$ 46,071	\$ 47,908	1 FT & 1 PT (30.5 Hrs ) position
105	Supervisor/Director	40,613	40,613	40,612	41,657	Appointed - Salary
129	Librarians	23,171	23,260	23,260	24,305	1 FT position
186	Longevity	1,320	1,440	1,440	1,560	
187	Over Time	-	-	-	-	
189	Other Salaries & Wages	23,113	23,869	23,462	25,119	3 PT positions & Worked Holiday Hrs
201	Social Security	8,162	8,451	8,191	8,780	
204	State Retirement	11,825	15,238	14,838	15,725	
206	Life Insurance	174	187	171	187	
207	Medical Insurance	25,005	25,974	26,081	26,420	
209	Disability Insurance	919	902	909	902	
210	Unemployment Compensation	698	864	892	864	
212	Employer Medicare Liability	1,909	1,977	1,897	2,053	
299	Other Fringe Benefits	1,060	1,060	1,060	1,060	
307	Communications	2,100	2,050	2,078	2,078	

Franklin County, TN						FY 2014-2015 Budget Proposed to Finance 6/18
Public Library Fund # 115						
Fund #115						
Account No.	Account Description	2012-2013 Actual	2013-2014 Orig Budgeted	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
320	Dues & Memberships	195	200	200	200	
335	Maintenance & Repair - Building	10,874	20,000	15,000	22,500	Painting & Lawn Maintenance
337	Maintenance & Repair - Office Equipment	1,684	4,000	1,023	2,500	
355	Travel	1,128	1,000	1,222	1,300	
399	Other Contracted Services	536	1,000	2,200	4,500	Network Electrical Consultant
432	Library Books/Media	15,101	27,000	21,607	30,000	Adult & Juv Books, Audio Visuals
435	Office Supplies	1,172	1,500	1,516	1,750	
437	Periodicals	870	1,600	768	1,400	
499	Other Supplies & Materials	1,995	2,910	2,057	2,500	Children's Materials & Programming
599	Other Charges	915	2,030	808	1,000	
709	Data Processing Equipment - TECH	645	-	-	3,000	
719	Other Equipment	-	3,000	2,206	35,000	
799	Other Capital Outlay	22,000	50,000	12,500	99,000	Roof Project
	<b>TOTAL LIBRARIES</b>	<b>\$ 243,162</b>	<b>\$ 306,196</b>	<b>\$ 252,070</b>	<b>\$ 403,268</b>	
<b>58400</b>	<b>OTHER CHARGES</b>					
340	Medical & Dental Services	\$ -	\$ 100	\$ -	\$ 100	
347	Pest Control	600	600	600	600	Bid Item
452	Utilities	17,089	21,168	21,016	22,000	5% incr per WUS/3% incr per ERPUD
502	Building & Content Insurance	2,906	3,000	3,128	3,200	
506	Liability Insurance	995	1,100	1,071	1,120	
507	Medical Claims	-	100	-	100	
510	Trustee's Commission	5,767	5,740	6,038	6,250	
513	Workers Compensation	2,664	2,800	1,458	1,575	
516	Liability Claims	-	250	-	250	
	<b>TOTAL OTHER EXPENDITURES</b>	<b>\$ 30,021</b>	<b>\$ 34,858</b>	<b>\$ 33,311</b>	<b>\$ 35,195</b>	
<b>99100</b>	<b>Transfers Out</b>	\$ 2,000	\$ 2,000	\$ 2,000	\$ 3,000	Financial Software Library Portion
	<b>TOTAL OPERATING TRANSFER</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 3,000</b>	

Franklin County, TN						FY 2014-2015 Budget Proposed to Finance 6/18
Public Library Fund # 115						
Fund #115						
Account No.	Account Description	2012-2013 Actual	2013-2014 Orig Budgeted	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
	<b>Total Estimated Expenditures</b>	<b>\$ 275,183</b>	<b>\$ 343,054</b>	<b>\$ 287,381</b>	<b>\$ 441,463</b>	
	<b>Excess of Estimated Revenues Over (Under)</b>					
	<b>Estimated Expenditures</b>	<b>\$ 63,200</b>	<b>\$ (1,681)</b>	<b>\$ 64,459</b>	<b>\$ (89,336)</b>	
	<b>Estimated Beginning Fund Balance July 1</b>	<b>157,920</b>	<b>221,120</b>	<b>221,120</b>	<b>285,579</b>	
	<b>Adjust for Encumbrances</b>		<b>(10,073)</b>			
	<b>Estimated Ending Fund Balance June 30</b>	<b>\$ 221,120</b>	<b>\$ 209,366</b>	<b>\$ 285,579</b>	<b>\$ 196,243</b>	<b>Fund Balance Requirement 5% = \$21,771</b>

Franklin County, TN					FY 2014-2015 Budget Document	
Solid Waste Fund # 116						
Fund #116						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
<b>Estimated Revenues</b>						
<b>40000 LOCAL TAXES</b>						
<b>40100 County Property Taxes</b>						
40110	Current Property Taxes	\$ 894,472	\$ 910,360	\$ 903,236	\$ 925,814	Represents \$0.1543
40120	Trustee's Collection - Prior Year	23,948	28,000	25,424	26,000	
40125	Trustee's Collection - Bankruptcy	611	650	514	600	
40130	Clerk & Master Collection Prior Year	20,649	19,100	20,445	20,750	
40140	Interest and Penalty	4,767	5,150	4,473	4,850	
40161	Payment in Lieu of Taxes - TVA	595	600	690	750	
40162	Payment in Lieu of Taxes - Local Utilities	-	-	-	-	
40163	Payment in Lieu of Taxes -- Other	125	110	250	250	
<b>40300 STATUTORY LOCAL TAXES</b>						
40320	Bank Excise Tax	3,589	3,589	8,238	8,250	
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 948,756</b>	<b>\$ 967,559</b>	<b>\$ 963,270</b>	<b>\$ 987,264</b>	
<b>41100 LICENSES</b>						
41140	Cable TV Franchise	\$ 6,102	\$ 6,200	\$ 6,290	\$ 6,450	
	<b>TOTAL LICENSES</b>	<b>\$ 6,102</b>	<b>\$ 6,200</b>	<b>\$ 6,290</b>	<b>\$ 6,450</b>	
<b>43000 CHARGES FOR CURRENT SERVICES</b>						
<b>43100 General Service Charges</b>						
43109	Transfer Waste Stations Collection Charges	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	
43110	Tipping Fees	13,483	25,000	18,420	20,000	
43190	Other General Service Charges	-	-	-	-	
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>\$ 23,483</b>	<b>\$ 25,000</b>	<b>\$ 28,420</b>	<b>\$ 30,000</b>	
<b>44000 OTHER LOCAL REVENUES</b>						
<b>44100 Recurring Items</b>						
44110	Interest Earned	\$ 115,953	\$ 121,000	\$ 69,108	\$ 70,000	
44145	Sale of Recycled Material	149,267	155,000	156,244	160,000	
44170	Miscellaneous Refunds	30,605	-	288	-	
<b>44500 Nonrecurring Items</b>						
44990	Other Local Revenues	-	-	-	-	
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 295,825</b>	<b>\$ 276,000</b>	<b>\$ 225,640</b>	<b>\$ 230,000</b>	

Franklin County, TN						FY 2014-2015 Budget Document
Solid Waste Fund # 116						
Fund #116						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
<b>46100</b>	<b>GENERAL GOVERNMENT GRANTS</b>					
46170	Solid Waste Grants	\$ 23,116	\$ 25,000	\$ 25,380	\$ 25,500	
	<b>TOTAL GENERAL GOVERNMENT GRANTS</b>	<b>\$ 23,116</b>	<b>\$ 25,000</b>	<b>\$ 25,380</b>	<b>\$ 25,500</b>	
<b>49800</b>	<b>OPERATING TRANSFERS</b>					
	Transfers In	\$ -	\$ 150,000	\$ 100,000	\$ 100,000	Operating Cash
	<b>TOTAL OPERATING TRANSFERS</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	
	<b>Total Estimated Revenues &amp; Other Sources</b>	<b>\$ 1,297,282</b>	<b>\$ 1,449,759</b>	<b>\$ 1,349,000</b>	<b>\$ 1,379,214</b>	
<b>Estimated Expenditures</b>						
<b>55720</b>	<b>SANITATION EDUCATION/INFORMATION</b>					
302	Advertising	\$ 515	\$ 1,000	\$ 600	\$ 750	
429	Instructional Supplies & Materials	-	-	-	-	
499	Other Supplies & Materials	75	1,000	288	750	
	<b>TOTAL SANITATION EDUC./INFO.</b>	<b>\$ 590</b>	<b>\$ 2,000</b>	<b>\$ 888</b>	<b>\$ 1,500</b>	
<b>55732</b>	<b>CONVENIENCE CENTERS</b>					<b>Fin Dir shows \$0.50</b>
149	Laborers	\$ 165,171	\$ 173,000	\$ 168,798	\$ 178,000	
201	Social Security	10,355	10,912	10,579	11,222	
210	Unemployment Compensation	1,939	2,862	1,871	2,754	
212	Employer Medicare Liability	2,422	2,552	2,483	2,625	
299	Other Fringe Benefits	2,000	3,000	1,850	3,000	
307	Communication	7,493	7,000	8,177	7,000	
335	Maintenance & Repair -- Buildings	7,090	7,000	4,550	7,000	
336	Maintenance & Repair -- Equipment	19,385	26,000	16,395	21,000	
452	Utilities	11,802	13,000	13,344	14,000	
499	Other Supplies & Materials	4,170	4,000	3,187	4,000	
733	Solid Waste Equipment	-	-	-	-	
	<b>TOTAL CONVENIENCE CENTERS</b>	<b>\$ 231,827</b>	<b>\$ 249,326</b>	<b>\$ 231,235</b>	<b>\$ 250,601</b>	

Franklin County, TN						FY 2014-2015 Budget Document
Solid Waste Fund # 116						
Fund #116						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
<b>55733</b>	<b>TRANSFER STATIONS</b>					Fin Dir shows \$0.50
105	Supervisor/Director	\$ 53,830	\$ 53,830	\$ 49,344	\$ 53,830	
106	Deputy(ies)	33,592	33,721	33,721	34,766	
141	Foreman	30,604	30,714	30,714	31,759	
142	Mechanic	32,722	28,021	23,673	29,065	
145	Equipment Operators - Light	87,922	97,969	123,791	102,147	
147	Truck Drivers	23,182	23,260	23,260	24,304	
149	Laborers	50,299	45,372	60,860	47,461	
184	Educational Incentive -- Co. Official/Admin. Officer	1,000	1,000	1,000	-	
185	Educational Incentive -- Other County Employees	1,000	1,000	1,000	850	
186	Longevity	5,820	6,480	6,480	6,240	
187	Overtime	2,344	2,500	4,903	2,500	
189	Other Salaries & Wages (Worked Holidays)	-	1,200	185	1,200	
201	Social Security	18,958	20,291	18,680	20,852	
204	State Retirement	39,538	43,266	40,468	44,328	
206	Life Insurance	491	515	515	515	
207	Medical Insurance	64,086	71,818	70,149	72,655	
209	Disability Insurance	2,325	2,566	2,511	2,537	
210	Unemployment Compensation	1,403	1,188	1,410	1,188	
212	Employer Medicare Liability	4,434	4,745	4,372	4,877	
299	Other Fringe Benefits	2,250	2,200	2,200	2,200	
307	Communication	1,469	2,000	1,492	1,500	
309	Contracts with Government Agencies	368,959	350,000	320,658	335,000	Inter-local & Allied Waste
312	Contracts with Private Agencies	80,247	75,000	91,288	95,000	Tire Disposal - Johnson Mulching
320	Dues & Memberships	289	300	295	295	SWA
336	Maintenance & Repair - Equipment	15,911	23,000	13,196	18,500	
338	Maintenance & Repair - Vehicles	11,820	2,000	300	2,000	
347	Pest Control	319	300	319	320	
348	Postage	273	400	300	300	
355	Travel	-	1,000	50	1,000	SWA Conference
361	Permits	-	1,500	1,500	1,500	State Permits

Franklin County, TN						FY 2014-2015 Budget Document
Solid Waste Fund # 116						
Fund #116						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
412	Diesel Fuel	36,235	42,000	35,505	38,000	
425	Gasoline	4,747	5,000	4,674	5,000	
433	Lubricants	1,377	4,000	1,820	2,500	
435	Office Supplies	2,344	2,000	802	1,750	
450	Tires & Tubes	10,494	10,000	9,000	10,000	
451	Uniforms	1,635	2,000	1,772	1,800	
452	Utilities	7,929	9,300	11,454	12,000	
453	Vehicle Parts	4,962	5,000	5,500	6,000	
499	Other Supplies & Materials	17,488	13,000	19,000	19,000	
524	Staff Development	-	600	75	600	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	121	600	-	350	
733	Solid Waste Equipment	6,500	10,000	1,000	3,000	Loader & Octagonal Containment Units
790	Other Equipment	-	-	-	-	
	<b>TOTAL TRANSFER STATIONS</b>	<b>\$ 1,028,919</b>	<b>\$ 1,030,656</b>	<b>\$ 1,019,237</b>	<b>\$ 1,038,690</b>	
	<b>55770 POST CLOSURE CARE COST</b>					
312	Contracts with Private Agencies	\$ 6,300	\$ 12,000	\$ 7,000	\$ 8,000	Landfill --well testing & methane maint.
602	Principal on Notes	-	-	-	-	Gresham, EPA
604	Interest on Notes	-	-	-	-	
	<b>TOTAL POST CLOSURE CARE COST</b>	<b>\$ 6,300</b>	<b>\$ 12,000</b>	<b>\$ 7,000</b>	<b>\$ 8,000</b>	
	<b>58400 OTHER EXPENDITURES</b>					
340	Medical & Dental Services	\$ 460	\$ 350	\$ 350	\$ 350	
502	Building & Content Insurance	12,872	13,000	13,855	14,000	
506	Liability Insurance	15,018	16,000	16,163	16,250	
507	Medical Claims	9,448	4,000	155	4,000	
510	Trustee's Commission	20,228	20,800	19,930	20,800	
511	Vehicle & Equipment Insurance	15,018	16,000	16,164	16,400	
513	Workers Compensation	8,053	10,395	8,742	9,000	
516	Liability Claims	1,000	2,000	-	2,000	
599	Other Charges	209	500	175	400	
	<b>TOTAL OTHER EXPENDITURES</b>	<b>\$ 82,306</b>	<b>\$ 83,045</b>	<b>\$ 75,534</b>	<b>\$ 83,200</b>	



Franklin County, TN					FY 2014-2015 Budget Document	
Solid Waste Fund # 116						
Fund #116		2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Original	Estimated	Proposed	
<b>99100</b>	<b>OPERATING TRANSFERS</b>					
590	Transfers to Other Funds	\$ 3,803	\$ 153,803	\$ 103,803	\$ 103,803	Operating Cash & Financial Software Maintenance
	<b>TOTAL OPERATING TRANSFER</b>	\$ 3,803	\$ 153,803	\$ 103,803	\$ 103,803	
	<b>Total Estimated Expenditures</b>	\$ 1,353,745	\$ 1,530,830	\$ 1,437,697	\$ 1,485,794	
	<b>Excess of Estimated Revenues Over (Under)</b>					
	<b>Estimated Expenditures</b>	\$ (56,463)	\$ (81,071)	\$ (88,697)	\$ (106,579)	
	<b>Estimated Beginning Fund Balance July 1</b>	345,116	288,653	288,653	199,956	
	<b>Adjust for Encumbrances</b>		(73,317)			
	<b>Estimated Ending Fund Balance June 30</b>	\$ 288,653	\$ 134,265	\$ 199,956	\$ 93,377	Fund Balance Requirement 5% = \$89,301

Franklin County, TN					FY 2014-2015 Budget Request to Finance 6/18	
Local Purpose Tax (Rural Fire) Fund # 120						
Fund #120						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
<b>Estimated Revenues</b>						
<b>40000</b>	<b>LOCAL TAXES</b>					
<b>40100</b>	<b>County Property Taxes</b>					
40110	Current Property Taxes	\$ 338,384	\$ 336,570	\$ 344,980	\$ 341,065	Represents \$0.0741
40120	Trustee's Collection - Prior Year	10,898	10,000	10,691	10,000	
40125	Trustee's Collection - Bankruptcy	278	260	239	260	
40130	Clerk & Master Collection Prior Year	7,712	6,900	7,100	7,600	
40140	Interest & Penalty	2,048	2,285	2,039	2,060	
40150	Pickup Taxes	-	-	-	-	
40161	Payment in Lieu of Taxes - TVA	292	380	283	380	
40163	Payment in Lieu of Taxes - Other	60	65	61	65	
<b>40200</b>	<b>County Local Option Taxes</b>					
40220	Hotel/Motel Tax	97,313	115,891	103,987	115,891	
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 456,985</b>	<b>\$ 472,351</b>	<b>\$ 469,379</b>	<b>\$ 477,321</b>	
<b>40300</b>	<b>STATUTORY LOCAL TAXES</b>					
40320	Bank Excise Tax	\$ 1,723	\$ 1,750	\$ 3,955	\$ 1,750	
	<b>TOTAL STATUTORY LOCAL TAXES</b>	<b>\$ 1,723</b>	<b>\$ 1,750</b>	<b>\$ 3,955</b>	<b>\$ 1,750</b>	
<b>41100</b>	<b>LICENSES &amp; PERMITS</b>					
41140	Cable TV Franchise	\$ 3,029	\$ 3,400	\$ 3,048	\$ 3,400	
41520	Building Permits	20,000	20,000	20,000	20,000	
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$ 23,029</b>	<b>\$ 23,400</b>	<b>\$ 23,048</b>	<b>\$ 23,400</b>	
<b>48100</b>	<b>OTHER GOVERNMENTS</b>					
48130	Contributions	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL OTHER GOVERNMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 481,737</b>	<b>\$ 497,501</b>	<b>\$ 496,382</b>	<b>\$ 502,471</b>	

Franklin County, TN			FY 2014-2015 Budget Request to Finance 6/18			
Local Purpose Tax (Rural Fire) Fund # 120						
Fund #120						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
<b>Estimated Expenditures</b>						
<b>54310</b>	<b>FIRE PREVENTION &amp; CONTROL</b>					
309	Contracts with Government Agencies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	State Forestry Contract
338	Maintenance & Repair of Vehicles	-	1,000	1,000	1,000	Fire Safety House and Truck
399	Other Contracted Services	523,000	490,000	490,005	490,000	\$30,000 to each of 15 Depts
425	Gasoline	-	150	150	150	Gas for Fire Safety House Truck
499	Other Supplies & Materials	75	500	500	500	Training Association Alloc
510	Trustee's Commission	8,395	9,000	8,571	9,000	
524	In-Service Staff Development	181	100	341	100	Training Association Alloc
599	Other Charges	548	750	750	750	
790	Other Equipment	-	100	100	100	Training Association Alloc
	<b>TOTAL FIRE PREVENTION &amp; CONTROL</b>	<b>\$ 534,199</b>	<b>\$ 503,600</b>	<b>\$ 503,417</b>	<b>\$ 503,600</b>	
	<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 534,199</b>	<b>\$ 503,600</b>	<b>\$ 503,417</b>	<b>\$ 503,600</b>	
	<b>Excess of Estimated Revenue &amp; Other Sources</b>					
	<b>Over (Under) Estimated Expenditures</b>	<b>\$ (52,462)</b>	<b>\$ (6,099)</b>	<b>\$ (7,035)</b>	<b>\$ (1,129)</b>	
	<b>Estimated Beginning Fund Balance July 1</b>	<b>\$ 133,314</b>	<b>\$ 80,852</b>	<b>\$ 80,852</b>	<b>\$ 73,817</b>	
	<b>Adjust for Encumbrances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Estimated Ending Fund Balance June 30</b>	<b>\$ 80,852</b>	<b>\$ 74,753</b>	<b>\$ 73,817</b>	<b>\$ 72,689</b>	Fund Balance Required 5%=\$25,180

Franklin County, TN		FY 2014-2015 Budget Request to Finance 6/18				
Drug Control Fund # 122						
Fund # 122						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
<b>Estimated Revenues</b>						
<b>42000</b>	<b>FINES, FORFEITURES AND PENALTIES</b>					
<b>42100</b>	<b>Circuit Court</b>					
42140	Drug Control Fines	\$ 7,083	\$ 5,700	\$ 12,131	\$ 8,200	
<b>42300</b>	<b>General Sessions Court</b>					
42340	Drug Control Fines	5,312	2,700	11,888	11,500	
<b>42900</b>	<b>Other Fines, Forfeitures and Seizures</b>					
42910	Proceeds from Confiscated Property	29,295	23,000	28,904	29,300	
	<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$ 41,690</b>	<b>\$ 31,400</b>	<b>\$ 52,923</b>	<b>\$ 49,000</b>	
<b>43000 CHARGES FOR CURRENT SERVICES</b>						
<b>43100</b>	<b>GENERAL SERVICE CHARGES</b>					
43190	Other General Service Charges	\$ 50	\$ 500	\$ 50	\$ 50	
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>\$ 50</b>	<b>\$ 500</b>	<b>\$ 50</b>	<b>\$ 50</b>	
<b>44000 OTHER LOCAL REVENUES</b>						
<b>44100</b>	<b>Recurring Items</b>					
44170	Miscellaneous Refunds	\$ 249	\$ 2,000	\$ 2,565	\$ 500	
<b>44500</b>	<b>Nonrecurring Items</b>					
44530	Sale of Equipment	5,626	-	-	-	
44540	Sale of Property	-	3,200	8,500	5,750	
44990	Other Local Revenue	-	-	-	-	
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 5,875</b>	<b>\$ 5,200</b>	<b>\$ 11,065</b>	<b>\$ 6,250</b>	

<b>Fund # 122</b>						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
<b>46000</b>	<b>STATE REVENUES</b>					
46290	Other Public Safety Grants	\$ -	\$ -	\$ -	\$ -	
46990	Other State Revenues	-	-	-	-	Substance Tax Revenue
	<b>TOTAL STATE REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>47600</b>	<b>Direct Federal Revenue</b>					
47250	Law Enforcement Grants	\$ 9,245	\$ -	\$ -	\$ -	
47700	Asset Forfeiture Funds	-	-	-	-	
47990	Other Direct Federal Revenue	-	9,246	52,000	40,000	
	<b>TOTAL DIRECT FEDERAL REVENUE</b>	<b>\$ 9,245</b>	<b>\$ 9,246</b>	<b>\$ 52,000</b>	<b>\$ 40,000</b>	
<b>48000</b>	<b>OTHER GOV'TS. &amp; CITIZENS GROUPS</b>					
<b>48100</b>	<b>Other Governments</b>					
48130	Contributions	\$ -	\$ -	\$ -	\$ -	
<b>48600</b>	<b>Citizens Groups</b>					
48610	Donations	1,700	1,700	50	-	
48990	Other (Cities for EFI & TBI)	-	-	-	-	
	<b>TOTAL OTHER GOV. &amp; CITIZENS GROUPS</b>	<b>\$ 1,700</b>	<b>\$ 1,700</b>	<b>\$ 50</b>	<b>\$ -</b>	
	<b>Total Estimated Revenues</b>	<b>\$ 58,560</b>	<b>\$ 48,046</b>	<b>\$ 116,088</b>	<b>\$ 95,300</b>	
<b>Estimated Expenditures</b>						
<b>54000</b>	<b>PUBLIC SAFETY</b>					
<b>54150</b>	<b>Drug Enforcement</b>					
319	Drug Control Payments	\$ 15,000	\$ 8,000	\$ 8,000	\$ 10,000	
336	Maintenance & Repair -- Equipment	-	500	-	500	
338	Maintenance & Repair -- Vehicles	-	500	-	500	
340	Medical & Dental	-	2,000	-	250	Meth Physicals & Lab
355	Travel	1,166	1,500	2,200	3,000	
399	Other Contracted Services	3,038	4,500	6,100	6,500	
401	Animal Food and Supplies	1,757	2,000	1,400	2,000	

<b>Fund # 122</b>						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
429	Instructional Materials & Supplies (DARE)	6,612	7,000	14,895	15,000	DARE - Non Grant Expenses
431	Law Enforcement Supplies	438	500	1,876	3,000	
499	Other Supplies & Materials	3,407	350	800	1,000	
509	Refunds	-	1,200	-	50	
524	Staff Development	600	1,200	2,480	1,800	
599	Other Charges	2,594	1,500	4,600	2,500	
716	Law Enforcement Equipment	12,146	25,000	26,425	25,000	
718	Motor Vehicles	-	-	-	28,000	
790	Other Equipment	9,245	4,495	3,933	3,000	
	<b>TOTAL DRUG ENFORCEMENT</b>	<b>\$ 56,003</b>	<b>\$ 60,245</b>	<b>\$ 72,709</b>	<b>\$ 102,100</b>	
<b>58000</b>	<b>OTHER GENERAL GOVERNMENT</b>					
<b>58400</b>	<b>Other Charges</b>					
510	Trustee's Commission	\$ 485	\$ 250	\$ 600	\$ 600	
	<b>TOTAL OTHER CHARGES</b>	<b>\$ 485</b>	<b>\$ 250</b>	<b>\$ 600</b>	<b>\$ 600</b>	
	<b>Total Estimated Expenditures</b>	<b>\$ 56,488</b>	<b>\$ 60,495</b>	<b>\$ 73,309</b>	<b>\$ 102,700</b>	
	<b>Excess of Estimated Revenue Over (Under) Estimated Expenditures</b>	<b>\$ 2,072</b>	<b>\$ (12,449)</b>	<b>\$ 42,779</b>	<b>\$ (7,400)</b>	
	<b>Estimated Beginning Fund Balance -- July 1</b>	<b>44,188</b>	<b>46,260</b>	<b>46,260</b>	<b>89,039</b>	
	<b>Adjust for Encumbrances</b>		<b>(14,381)</b>			
	<b>Estimated Ending Fund Balance -- June 30</b>	<b>\$ 46,260</b>	<b>\$ 19,430</b>	<b>\$ 89,039</b>	<b>\$ 81,639</b>	Revenue Mandated Fund Balance Required 5%=\$5,135

Franklin County, TN						FY 2014-2015 BUDGET DOCUMENT
Highway/Public Works Fund # 131						
Fund # 131						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
Estimated Revenues						
<b>40000</b>	<b>LOCAL TAXES</b>					
<b>40100</b>	<b>COUNTY PROPERTY TAXES</b>					
40110	Current Property Taxes	\$ 353,644	\$ 530,691	\$ 533,806	\$ 541,582	Represents \$0.0629
40120	Trustee's Collection Prior Year	7,342	9,000	10,172	11,000	
40125	Trustee's Collection Bankruptcy	196	200	230	250	
40130	Clerk & Master Collection Prior Year	7,841	7,600	9,168	12,000	
40140	Interest and Penalty	1,642	1,650	1,983	2,025	
40150	Pick-Up Taxes	-	-	-	-	
40161	Payment in Lieu of Taxes - TVA	164	170	207	250	
40162	Payment in Lieu of Taxes - Local Utilities	1,611	1,040	1,902	2,000	
40163	Payment in Lieu of Taxes - Other	2,460	1,677	1,755	2,250	
<b>40200</b>	<b>COUNTY LOCAL OPTION TAXES</b>					
40280	Mineral Severance Tax	44,717	43,000	38,755	42,000	
<b>40300</b>	<b>STATUTORY LOCAL TAXES</b>					
40320	Bank Excise Tax	995	1,064	3,355	3,355	
40390	Other Statutory Local Taxes	-	-	-	-	
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 420,612</b>	<b>\$ 596,092</b>	<b>\$ 601,333</b>	<b>\$ 616,712</b>	
<b>41100</b>	<b>LICENSES AND PERMITS</b>					
41140	Cable TV Franchise	\$ 1,673	\$ 1,650	\$ 2,257	\$ 2,300	
	<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 1,673</b>	<b>\$ 1,650</b>	<b>\$ 2,257</b>	<b>\$ 2,300</b>	
<b>43000</b>	<b>CHARGES FOR CURRENT SERVICES</b>					
<b>43100</b>	<b>GENERAL SERVICE CHARGE</b>					
43190	Other General Service Charges	\$ 398	\$ 1,500	\$ 1,103	\$ 1,500	Serv. Charge to Govt. Entities for Req
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>\$ 398</b>	<b>\$ 1,500</b>	<b>\$ 1,103</b>	<b>\$ 1,500</b>	
<b>44000</b>	<b>OTHER LOCAL REVENUES</b>					
<b>44100</b>	<b>RECURRING ITEMS</b>					
44130	Sale of Materials and Supplies	\$ 1,128	\$ 1,200	\$ 1,951	\$ 1,200	Matts. Charge to Govt. entities for Req
44170	Miscellaneous Refunds	2,306	1,000	1,000	1,000	Misc. Refunds & Occ Accident
<b>44500</b>	<b>NONRECURRING ITEMS</b>					
44530	Sale of Equipment	5,660	15,000	12,000	11,000	Surplus Equip. Sales

<b>Fund # 131</b>						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
44560	Damages Recovered from Individuals	-	-	-	-	Chgs. To Individuals -- Ex:guardrail repair
44990	Other Local Revenues	200	1,500	200	400	
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 9,294</b>	<b>\$ 18,700</b>	<b>\$ 15,151</b>	<b>\$ 13,600</b>	
	<b>46000 STATE OF TENNESSEE</b>					
	<b>46400 Public Works Grants</b>					
46410	Bridge Program	\$ -	\$ 105,000	\$ 105,000	\$ 231,770	Norwood Creek Bridge (98/2)
46420	State Aid Program	-	-	-	125,000	Old Estill Springs Rd
46490	Other Public Works Grants	-	-	-	-	
	<b>46800 Other State Revenues</b>					
46920	Gasoline and Motor Fuel Tax	1,878,602	1,888,750	1,880,542	1,888,750	
46930	Petroleum Special Tax	29,621	29,606	29,622	29,622	
46980	Other State Grants	-	-	-	-	
	<b>TOTAL STATE OF TENNESSEE</b>	<b>\$ 1,908,223</b>	<b>\$ 2,023,356</b>	<b>\$ 2,015,164</b>	<b>\$ 2,275,142</b>	
	<b>47000 FEDERAL GOVERNMENT</b>					
47230	Disaster Relief	\$ -	\$ -	\$ -	\$ -	
47590	Other Federal thru State	-	-	-	-	
	<b>TOTAL FEDERAL GOVERNMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 2,340,200</b>	<b>\$ 2,641,298</b>	<b>\$ 2,635,008</b>	<b>\$ 2,909,254</b>	
	<b>49000 OTHER SOURCES</b>					
49200	Notes Issued	\$ -	\$ -	\$ -	\$ -	
49300	Capitalized Leases Issued	-	-	-	-	
49800	Transfers In	16,667	12,000	17,872	18,000	E-911 sign maint.
	<b>Total Other Sources (Non-Revenue)</b>	<b>\$ 16,667</b>	<b>\$ 12,000</b>	<b>\$ 17,872</b>	<b>\$ 18,000</b>	
	<b>Total Estimated Revenues &amp; Other Sources</b>	<b>\$ 2,356,867</b>	<b>\$ 2,653,298</b>	<b>\$ 2,652,880</b>	<b>\$ 2,927,254</b>	
	Estimated Expenditures					
	<b>61000 ADMINISTRATION</b>					
101	County Official	\$ 71,475	\$ 74,770	\$ 74,770	\$ 77,290	Elected - State Mandated 4.89%
103	Assistant	100,249	106,050	101,246	123,547	3 positions
185	Educational Incentive (COCTP & Emp. Educ.)	-	850	-	850	
186	Longevity	3,210	4,020	4,020	4,140	



<b>Fund # 131</b>						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
187	Overtime Pay	325	2,500	1,000	2,500	2 positions O/T
189	Other Salaries and Wages	1,694	4,000	2,500	4,000	Commission Right of Way Project
191	Board & Committee Member Fees	18,240	18,240	18,240	21,600	Highway Commission
201	Social Security	12,238	13,047	12,350	14,565	Employees & Hwy. Commission
204	State Retirement	23,307	24,880	24,185	27,458	Employees Only
206	Life Insurance	172	187	187	187	" "
207	Medical Insurance	27,973	29,108	29,569	26,420	" "
208	Dental Insurance	971	996	1,000	972	" "
209	Disability Insurance	1,479	1,483	1,475	1,613	" "
210	Unemployment Compensation	2,151	1,500	4,533	1,500	Non-Contributory Employer
212	Employer Medicare	2,862	3,051	2,905	3,406	Employees & Hwy. Commission
299	Other Fringe Benefits	579	1,000	945	1,000	Safety Incentive, Christmas Bonus
320	Dues and Memberships	4,383	4,313	4,163	4,400	TCHOA, TCHOA Region II, TCSA
331	Legal Services	65	2,000	-	2,000	Attorney Services
332	Legal Notices, Recording & Court Costs	83	1,000	250	1,000	Newspaper Ads, Registration of Deeds
337	Maintenance & Repair - Office Equipment	1,825	2,000	1,900	2,000	Contracted Repair of office equip.
348	Postal Charges	100	100	100	100	
355	Travel (Meals, Mileage, Lodging, Parking, Etc.)	2,887	2,500	2,136	2,500	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	300	3,900	155	2,000	Deed Services
435	Office Supplies	1,728	2,500	900	2,000	Administration office supplies
524	In Service/Staff Development	1,414	1,800	1,427	1,600	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,030	1,200	1,200	1,200	Miscellaneous
	<b>TOTAL ADMINISTRATION</b>	<b>\$ 280,740</b>	<b>\$ 306,994</b>	<b>\$ 291,156</b>	<b>\$ 329,849</b>	
<b>62000</b>	<b>HIGHWAY &amp; BRIDGE MAINTENANCE</b>					
141	Foremen	\$ 30,401	\$ 29,942	\$ 29,942	\$ 39,421	1 position
142	Mechanic	27,986	28,230	41,265	35,580	1 position
144	Equipment Operators Heavy	112,317	114,151	79,916	155,514	4 positions
145	Equipment Operators Light	106,866	117,542	101,140	133,892	7 positions <15K for quarry time
147	Truck Drivers	77,927	128,683	69,686	95,025	5 positions
149	Laborers	12,530	26,935	-	-	1 position
186	Longevity	10,380	10,500	10,080	11,280	
187	Overtime Pay	7,021	10,000	6,240	10,000	
201	Social Security	23,979	28,891	21,022	31,947	

<b>Fund # 131</b>						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
204	State Retirement	49,146	61,604	44,840	67,915	
206	Life Insurance	710	749	600	655	
207	Medical Insurance	104,901	117,733	90,591	89,167	
208	Dental Insurance	3,507	4,482	3,075	3,280	
209	Disability Insurance	3,227	3,653	2,853	4,055	
212	Employer Medicare	5,608	6,312	4,928	7,472	Hwy. Maintenance Employees
299	Other Fringe Benefits	2,659	3,500	3,134	3,500	Safety incentive, Christmas bonus
399	Other Contracted Services	2,350	5,000	2,750	5,000	Survey, Tree Service & Fence
403	Asphalt - Cold Mix	-	50,000	12,338	40,000	Liquid asphalt for cold mix
408	Concrete	15	1,500	-	1,500	covering tile
409	Crushed Stone	1,746	6,000	3,315	6,000	stone for cold mix
426	General Construction Materials	310	3,000	3,000	3,000	construction supplies for road maint. Jobs
436	Other Road Materials	30,612	15,000	11,057	20,000	striping, salt
438	Pipe	5,391	7,000	5,769	7,500	Maintenance Pipe
443	Road Signs	32,216	35,000	34,022	35,000	signs and supplies begin state mandate
446	Small Tools	-	1,500	1,700	1,500	
499	Other Supplies & Materials	3,529	3,500	2,671	3,500	Flags, Vests, Raincoats, spray paint, etc.
	<b>TOTAL HIGHWAY AND BRIDGE MAINTENANCE</b>	<b>\$ 655,334</b>	<b>\$ 820,408</b>	<b>\$ 585,934</b>	<b>\$ 811,703</b>	
<b>63100</b>	<b>OPERATION AND MAINTENANCE OF EQUIPMENT</b>					
141	Foremen	\$ 16,936	\$ 33,178	\$ 30,470	\$ 43,597	1 position
186	Longevity	-	-	-	-	
187	Overtime	885	1,000	-	1,000	
189	Other Salaries and Wages	27,477	28,710	3,850	1,000	1 position
201	Social Security	2,829	3,899	2,154	2,843	
204	State Retirement	4,099	8,315	4,584	6,046	
206	Life Insurance	62	94	55	47	
207	Medical Insurance	11,273	14,616	8,397	6,605	
208	Dental Insurance	386	498	292	243	
209	Disability Insurance	233	507	285	357	
212	Employer Medicare	662	912	503	665	
299	Other Fringe Benefits	312	400	302	250	Safety incentive, Christmas bonus
335	Maintenance & Repair -- Building	2,145	10,000	-	10,000	Replace Roof & Gutters
336	Maintenance & Repair - Equipment (contracted)	4,942	20,000	4,071	20,000	Thompson, L.B. Smith, etc
412	Diesel Fuel	90,108	100,000	78,000	95,000	all equip. not quarry

<b>Fund # 131</b>						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
418	Equipment and Machinery Parts	63,691	75,000	43,815	70,000	all parts not quarry
424	Garage Supplies	16,023	16,000	15,499	16,500	Highway shop supplies
425	Gasoline	33,532	38,000	27,134	30,000	all vehicles not quarry
433	Lubricants	8,658	12,000	8,500	12,000	all vehicles and equip. not quarry
446	Small Tools	195	2,000	200	2,000	Highway shop
450	Tires & Tubes	30,855	23,000	22,004	23,000	all tires not quarry
499	Other Supplies & Materials	13	250	50	250	Highway shop
	<b>TOTAL OPERATION &amp; MAINTENANCE OF EQUIP</b>	<b>\$ 315,316</b>	<b>\$ 388,379</b>	<b>\$ 250,165</b>	<b>\$ 341,403</b>	
<b>63400</b>	<b>QUARRY OPERATIONS</b>					
141	Foremen	\$ 30,401	\$ 29,942	\$ 29,942	\$ 39,421	1 position
145	Equipment Operators Light	40,156	41,935	35,762	49,473	1 position and 15K for other additional
186	Longevity	1,740	1,860	1,860	1,980	
187	Overtime Pay	10	1,000	100	1,000	Quarry associated overtime
189	Other Salaries & Wages	2,964	4,000	1,701	4,000	Other than Lt Oper
201	Social Security	4,622	4,882	4,539	5,975	
204	State Retirement	9,975	10,410	8,975	12,703	
206	Life Insurance	98	140	1,638	94	
207	Medical Insurance	19,147	22,541	19,424	16,513	
208	Dental Insurance	645	747	642	608	
209	Disability Insurance	489	499	472	606	
212	Employer Medicare	1,081	1,142	982	1,397	
299	Other Fringe Benefits	425	400	502	500	Safety incentive, Christmas bonus
307	Communications	828	850	911	925	Phone & fax @ quarry
321	Engineering Services	4,200	5,000	9,603	5,000	Engineering
323	Explosive and Drilling Services	19,356	40,000	20,506	25,000	Volume control & cost of pulling shots
330	Operating Lease Payments	8,400	9,000	9,000	9,600	Holland Lease
335	Maintenance & Repair -- Building	-	2,000	1,900	2,000	
336	Maintenance and Repair - Equipment	11,026	20,000	135,617	25,000	Electrical & contracted service
349	Printing, Stationery & Forms	-	750	-	750	Quarry load tickets
412	Diesel Fuel	15,742	18,000	16,000	18,000	
415	Electricity	38,530	46,000	35,943	46,000	Crusher & Office Electrical
418	Equipment and Machinery Parts	18,616	21,000	10,793	19,000	
424	Garage Supplies	9,983	5,000	4,768	5,000	Quarry shop supplies
433	Lubricants	479	3,500	2,923	3,500	

<b>Fund # 131</b>						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
450	Tires and Tubes	110	10,000	-	10,000	
454	Water and Sewer	1,048	1,300	729	1,100	crusher and office water
499	Other Supplies and Materials	524	1,000	50	500	
	<b>TOTAL QUARRY OPERATIONS</b>	<b>\$ 240,595</b>	<b>\$ 302,899</b>	<b>\$ 355,282</b>	<b>\$ 305,646</b>	
<b>65000</b>	<b>OTHER CHARGES</b>					
215	On Be-half OPEB Payments	\$ -	\$ 12,935	\$ 12,935	\$ 12,935	OPEB Trust
299	Other Fringe Benefits	-	7,462	-	7,462	Retiree's Insurance
307	Communications	6,141	6,700	7,600	7,600	office phones, pager, mobiles, ISP charges
322	Evaluation and Testing	-	1,000	-	1,000	
340	Medical and Dental Services	960	5,000	231	2,500	drug testing fees
347	Pest Control	300	350	300	350	Bid Item w/additional
359	Disposal Fees	3,648	3,650	4,700	5,000	dumpster fees
361	Permits	2,804	3,200	3,104	3,200	charges for mine and environmental permits
451	Uniforms	10,832	6,500	3,380	4,000	
452	Utilities	13,412	15,500	13,658	15,500	Hwy shop and office
502	Building and Contents Insurance	23,404	25,000	25,190	26,000	yearly premium
506	Liability Insurance	27,305	28,000	29,388	30,000	yearly premium
507	Medical Claims	7,385	15,000	9,116	12,000	Occ.Acc. Medical claims deductibles
508	Premiums on Surety Bond	772	900	925	900	yearly premium
510	Trustees Commission	26,887	27,000	29,650	30,000	
511	Vehicle & Equipment Insurance	27,305	28,000	29,388	30,000	yearly premium
513	Workers Compensation	14,268	17,000	11,657	16,000	Occ. Acc. Premium
516	Other Self Insured Claims	389	5,000	228	4,000	Occ. Acc. Related charges
599	Other Charges	664	2,000	1,600	1,800	misc. fees & expenses
	<b>TOTAL OTHER CHARGES</b>	<b>\$ 166,476</b>	<b>\$ 210,197</b>	<b>\$ 183,050</b>	<b>\$ 210,247</b>	
<b>68000</b>	<b>CAPITAL OUTLAY</b>					
321	Engineering Services	\$ -	\$ -	\$ -	\$ -	engineering & surveying for cap. proj.
705	Bridge Construction	-	130,000	106,930	236,500	Carter Rd
707	Building Improvements	14,009	-	-	-	
708	Communication Equipment	7,592	10,000	7,000	10,000	repeater rent, radio purchases and repair
713	Highway Construction	309,690	5,000	-	5,000	
713	Highway Construction District 1 (Bal 6/19 \$46,805)	-	160,000	144,569	160,000	
713	Highway Construction District 2 (Bal 6/19 \$77,464)	-	160,000	101,862	160,000	
713	Highway Construction District 3 (Bal 6/19 \$14,828)	-	128,232	113,404	160,000	
713	Highway Construction District 4 (Bal 6/19 \$68,838)	-	160,000	105,765	160,000	

<b>Fund # 131</b>						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
714	Highway Equipment	-	-	-	-	
718	Motor Vehicles	14,000	27,000	7,750	27,000	
719	Office Equipment	-	3,000	-	3,000	
726	State-Aid Projects	-	-	-	125,000	Old Estill Springs Rd State-Aid
790	Other Equipment	24,380	-	-	15,000	
791	Other Construction	2,687	20,000	4,501	20,000	
799	Other Capital Outlay	240	10,000	4,054	10,000	unexpected capital expenditures
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 372,598</b>	<b>\$ 813,232</b>	<b>\$ 595,835</b>	<b>\$ 1,091,500</b>	
<b>82100</b>	<b>DEBT SERVICE PRINCIPAL</b>					
<b>82120</b>	<b>Highways and Streets</b>					
602	Principal on Notes	\$ 11,308	\$ 11,881	\$ 11,881	\$ 12,461	
610	Principal on Capitalized Leases	37,099	38,882	38,882	26,954	Trucks 09/10
	<b>TOTAL DEBT SERVICE PRINCIPAL</b>	<b>\$ 48,407</b>	<b>\$ 50,763</b>	<b>\$ 50,763</b>	<b>\$ 39,415</b>	
<b>82200</b>	<b>DEBT SERVICE INTEREST</b>					
<b>82220</b>	<b>Highways and Streets</b>					
604	Interest on Notes	\$ 7,814	\$ 7,241	\$ 7,241	\$ 6,663	
611	Interest on Capitalized Leases	4,045	2,264	2,264	479	Trucks 09/10
	<b>TOTAL DEBT SERVICE INTEREST</b>	<b>\$ 11,859</b>	<b>\$ 9,505</b>	<b>\$ 9,505</b>	<b>\$ 7,142</b>	
<b>99100</b>	<b>Transfers Out</b>					
590	Transfers to Other Funds	\$ 203,803	\$ 3,803	\$ 3,803	\$ 3,803	Software Maint. & Hwy.Cap. 6 mil Proj til 2014
	<b>Total Other Uses (Transfers Out)</b>	<b>\$ 203,803</b>	<b>\$ 3,803</b>	<b>\$ 3,803</b>	<b>\$ 3,803</b>	
	<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 2,295,128</b>	<b>\$ 2,906,179</b>	<b>\$ 2,325,492</b>	<b>\$ 3,140,708</b>	
	<b>Excess of Estimated Revenues Over (Under)</b>					
	<b>Estimated Expenditures</b>	<b>\$ 61,739</b>	<b>\$ (252,881)</b>	<b>\$ 327,388</b>	<b>\$ (213,454)</b>	
	<b>Estimated Beginning Fund Balance July 1</b>	<b>760,513</b>	<b>822,252</b>	<b>822,252</b>	<b>1,149,640</b>	
	<b>Adjsutment for Encumbrances</b>		<b>(44,366)</b>			
	<b>Assigned Highway/Public Works Districts - 34750</b>		<b>(33,534)</b>		<b>(207,935)</b>	
	<b>Assigned Other Operations OPEB ARC - 34745</b>		<b>(47,955)</b>		<b>(60,890)</b>	
	<b>Estimated Ending Fund Balance June 30</b>	<b>\$ 822,252</b>	<b>\$ 443,516</b>	<b>\$ 1,149,640</b>	<b>\$ 667,361</b>	<b>Required Fund Balance Policy 5% \$145,300</b>

Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2012-2013 Actual	2013-2014 Amended BG	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
Estimated Revenues						
<b>40000 Local Taxes</b>						
<b>40100 County Property Taxes</b>						
40110	Current Property Taxes	\$ 9,121,385	\$ 9,082,499	\$ 9,132,499	\$ 9,200,002	Represents \$1.0685
40120	Trustee's Collection - Prior Year	200,214	250,000	250,000	250,000	
40125	Trustee's Collection - Bankruptcy	5,105	6,000	6,000	5,000	
40130	Clerk & Master Collections - Prior Year	204,417	130,000	130,000	130,000	
40140	Interest and Penalty	43,712	39,000	40,000	40,000	
40161	Payments in Lieu of Taxes - TVA	4,271	5,000	5,000	5,000	
40162	Payments in Lieu of Taxes - Local Utilities	39,082	30,000	30,000	30,000	
40163	Payments in Lieu of Taxes - Other	63,616	33,000	33,000	33,000	
<b>40200 County Local Option Taxes</b>						
40210	Local Option Sales Tax	\$ 3,930,600	\$ 3,930,600	\$ 3,930,600	\$ 3,930,600	
40275	Mixed Drink Tax	-	105,948	105,948	30,000	\$5,000 regular & \$25,000 back payment City of Winchester
<b>40300 Statutory Local Taxes</b>						
40320	Bank Excise Tax	\$ 25,743	\$ 57,000	\$ 57,500	\$ 30,000	
40350	Interstate Telecommunications Tax	3,341	3,000	3,200	3,000	
	<b>Total Local Taxes</b>	<b>\$ 13,641,485</b>	<b>\$ 13,672,047</b>	<b>\$ 13,723,747</b>	<b>\$ 13,686,602</b>	
<b>41000 Licenses and Permits</b>						
41110	Marriage License	\$ 2,926	\$ 2,800	\$ 2,800	\$ 2,800	
41140	Cable TV Franchise	43,765	41,000	41,000	41,000	
	<b>Total Licenses and Permits</b>	<b>\$ 46,691</b>	<b>\$ 43,800</b>	<b>\$ 43,800</b>	<b>\$ 43,800</b>	
<b>43500 Education Charges</b>						
43513	Tution- Summer School	\$ -	\$ -	\$ -	\$ -	
43517	Tution-Other	257,564	264,397	264,397	264,397	ESP
43583	Total Charges for Current Services	-	-	-	-	
	<b>Total Education Charges</b>	<b>\$ 257,564</b>	<b>\$ 264,397</b>	<b>\$ 264,397</b>	<b>\$ 264,397</b>	

Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2012-2013 Actual	2013-2014 Amended BG	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
<b>44000</b>	<b>Other Local Revenues</b>					
<b>44100</b>	<b>Recurring Items</b>					
44110	Interest Earned	\$ -	\$ -	\$ -	\$ -	
44120	Lease/Rentals	12,204	12,000	12,204	12,204	Nextel Lease
44146	E-Rate Funding	59,080	-	40,000	-	
44170	Miscellaneous Refunds	124,859	24,100	24,100	23,000	Elem BB \$18,000, STC \$
<b>44500</b>	<b>Non-Recurring Items</b>					
44530	Sale of Equipment	\$ 5,091	\$ -	\$ 55	\$ -	
44540	Sale of Property	-	-	8,500	-	Old Hillcrest Property
44570	Contributions & Gifts	68,020	44,300	44,300	3,000	Campora \$3,000
44990	Other Local Revenues	228,043	312,927	312,927	218,752	Headstart & STC
	<b>Total Other Local Revenues</b>	<b>\$ 497,297</b>	<b>\$ 393,327</b>	<b>\$ 442,086</b>	<b>\$ 256,956</b>	
<b>46000</b>	<b>State of Tennessee</b>					
<b>46500</b>	<b>Regular Education Funds</b>					
46511	Basic Education Program	\$ 25,757,371	\$ 25,654,000	\$ 25,654,000	\$ 25,680,000	updated with June's estimated
46515	Early Childhood Education	1,128,786	1,134,924	1,134,924	1,134,924	Pre School Programs
46550	Driver Education	1,789	1,800	1,800	1,800	
46590	Other State Educ Funds	532,964	1,000,311	1,000,311	423,133	Campora \$26,612; Attendance software \$14,961; CSH \$125,000; Climate Grant \$30,474; Equity \$32,932; Seed \$10,798; Established Coalition \$74,356; Lifeline \$105,000
46610	Career Ladder Program	206,015	233,060	213,220	213,220	
46615	Career Ladder - Extended Contract	57,400	57,400	43,000	43,000	
	<b>Total Regular Education Funds</b>	<b>\$ 27,684,324</b>	<b>\$ 28,081,495</b>	<b>\$ 28,047,255</b>	<b>\$ 27,496,077</b>	

Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2012-2013 Actual	2013-2014 Amended BG	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
<b>46800</b>	<b>Other State Revenue</b>					
46851	State Revenue Sharing - TVA	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
46980	Other State Grants	150,792	3,035	3,035	-	
46990	Other State Revenue	1,000	-	-	-	
	<b>Total Other State Revenue</b>	<b>\$ 201,792</b>	<b>\$ 53,035</b>	<b>\$ 53,035</b>	<b>\$ 50,000</b>	
	<b>Total State of Tennessee</b>	<b>\$ 27,886,116</b>	<b>\$ 28,134,530</b>	<b>\$ 28,100,290</b>	<b>\$ 27,546,077</b>	
<b>47000</b>	<b>Federal Government</b>					
<b>47100</b>	<b>Federal through State</b>					
47120	Adult Basic Education	\$ 103,305	\$ -	\$ -	\$ -	
47143	Special Education Grants -- IDEA	172,469	132,840	73,920	95,000	High cost Reimbursement based on 4 yr average
47210	Job Training Partnership	53,023	53,397	53,397	53,397	
47590	Other Federal thru State	-	-	-	-	
47640	ROTC Reimbursement	36,796	83	83	-	ROTC
47990	Other Direct Federal Revenue	631,754	157,619	157,619	-	
	<b>Total Federal Through State</b>	<b>\$ 997,347</b>	<b>\$ 343,939</b>	<b>\$ 285,019</b>	<b>\$ 148,397</b>	
	<b>Total Estimated Revenues</b>	<b>\$ 43,326,499</b>	<b>\$ 42,852,040</b>	<b>\$ 42,859,339</b>	<b>\$ 41,946,229</b>	
<b>49000</b>	<b>OTHER SOURCES</b>					
48990	Other Governmentbt (Headstart)	\$ -	\$ -		\$ -	
49200	Notes Issued	-	-		-	
49300	Capital Lease Issued	-	-		-	
49700	Insurance Recovery	-	-		-	
49800	Transfers In	200,000	100,000	100,000	-	
	<b>Total Other Sources</b>	<b>\$ 200,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	
	<b>Total Estimated Revenue &amp; Other Sources</b>	<b>\$ 43,526,499</b>	<b>\$ 42,952,040</b>	<b>\$ 42,959,339</b>	<b>\$ 41,946,229</b>	



Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2012-2013 Actual	2013-2014 Amended BG	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
<b>70000</b>	<b>Instruction</b>					
<b>71100</b>	<b>Regular Instruction</b>					
116	Teachers	\$ 12,356,982	\$ 12,943,211	\$ 12,480,941	\$ 12,642,019	277 Regular Employees, Sat School & Diff Pay, Web Master Public Relations
117	Career Ladder Program	121,596	121,600	109,000	107,600	
127	Career Ladder Extended Cont	52,567	49,300	49,300	37,000	Based on Prior Year
128	Homebound Teachers	28,927	25,000	35,000	30,000	Hourly as needed
163	Aides	541,160	548,275	541,000	527,149	11 Computer Lab Aides/26 F/T
188	Bonus Payments	-	-	-	110,735	Beginning 01/2015 payment of 54.07 per month for 10% difference of Health Ins Premium
189	Other Salaries & Wages	79,892	75,514	75,514	3,914	Nextel Supervisor
195	Substitute Teachers (Certified)	139,551	125,000	95,000	95,000	\$60 per day
198	Substitute Teachers (Non-Certified)	133,164	154,745	100,000	100,000	\$55 per day
201	Social Security	787,448	871,185	836,117	846,512	6.2% of Gross Salary
204	State Retirement	1,191,045	1,243,473	1,206,976	1,243,211	9.04% Cert / 13.18% Classified
207	Medical Insurance	2,156,019	2,398,216	2,380,000	2,277,458	0% Increase / 90% all employees
209	Disability Insurance	4,154	4,694	4,436	4,323	support at .82% salary
210	Unemployment Compensation	6,057	20,000	15,000	15,000	
212	Employer Medicare Liability	188,010	203,511	195,543	197,975	1.45% of Gross Salary
336	Maintenance & Repair - Equipment	-	700	700	700	Nextel Repairs
356	Tuition	315,000	315,000	315,000	315,000	Payment to Tullahoma 147 students
399	Other Contracted Services	173,247	231,793	230,400	190,900	Internet Provider \$100,00;VDNA \$20,000; Internal Connections Maint \$43,000; AP Courses \$20,000
429	Instructional Supplies	552,216	614,673	590,000	639,645	\$138,200 allocated to schools for supplies/field trips; \$120,000 teachers; Specialty Teachers Support, Plato, Math & Reading Intervention, Study Island, Plato, Odyssey Ware, Technology Software; Paper \$40,000; Olweus Bullying; Movie Licensing
449	Textbooks	373,851	400,175	400,175	400,175	Student textbooks

Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2012-2013 Actual	2013-2014 Amended BG	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
499	Other Supplies & Materials	2,590	3,500	3,250	3,500	Code of Behavior & Discipline
599	Other Charges	4,348	5,352	5,352	1,704	Para Pro Assessments
722	Reg Instruction Equipment	193,386	180,960	180,000	244,555	Computers, Printers, Projectors, Calculators, Microscopes, Laptops, Chromebooks, etc.
	<b>Total Regular Instruction</b>	<b>\$ 19,401,209</b>	<b>\$ 20,535,877</b>	<b>\$ 19,848,704</b>	<b>\$ 20,034,074</b>	
<b>71150 Alternative School</b>						
116	Teachers	\$ 166,423	\$ 168,418	\$ 153,000	\$ 105,745	2 FT Employees (also entrance & exit examiner)
117	Career Ladder Program	1,000	1,000	1,000	-	
163	Aides	-	-	-	-	
188	Bonus Payment	-	-	-	865	Beginning 01/2015 payment of 54.07 per month for 10% difference of Health Ins Premium
195	Substitute Teachers (certified)	60	150	500	500	\$60 per day
198	Substitute Teachers (non-certified)	60	350	500	500	\$55 per day
201	Social Security	9,792	10,535	9,210	6,672	6.2% of Gross Salary
204	State Retirement	14,363	15,044	13,675	9,638	9.04% Cert / 13.18% Classified
207	Medical Insurance	21,939	23,880	23,000	15,480	0% Increase / 90% all employees
212	Employer Medicare Liability	2,372	2,464	2,225	1,560	1.45% of Gross Salary
399	Other Contracted Services	1,415	3,000	2,000	2,000	Alternative School Drug Testing
499	Other Supplies & Materials	-	-	-	-	
	<b>Total Alternative School</b>	<b>\$ 217,425</b>	<b>\$ 224,841</b>	<b>\$ 205,110</b>	<b>\$ 142,960</b>	
<b>71200 Special Education Program</b>						
116	Teachers	\$ 2,190,140	\$ 2,174,695	\$ 2,174,000	\$ 2,141,539	46 employees/ \$25,000 summer school
117	Career Ladder Program	19,000	18,000	16,000	15,000	13 Employees
128	Homebound Teachers	39,552	45,000	40,000	40,000	Hourly as needed
163	Aides	344,038	416,912	389,500	396,202	31 positions / \$5,500summer school
188	Bonus Payment	-	-	-	18,168	Beginning 01/2015 payment of 54.07 per month for 10% difference of Health Ins Premium

Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2012-2013 Actual	2013-2014 Amended BG	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
195	Substitute Teachers (certified)	35,501	12,000	12,000	12,000	\$60 per day
198	Substitute Teachers (non-certified)	35,350	40,000	35,000	35,000	\$55 per day
201	Social Security	155,851	167,810	165,323	164,790	6.2% of Gross Salary
204	State Retirement	243,904	252,676	249,516	253,181	9.04% Cert / 13.18% Classified
207	Medical Insurance	433,223	486,596	470,000	476,410	0% Increase / 90% all employees
209	Disability Insurance	2,246	3,242	3,194	3,249	.82% Classified
210	Unemployment Compensation	3,107	10,000	10,000	10,000	As Needed
212	Employer Medicare Liability	36,622	37,997	38,664	38,540	1.45% of Gross Salary
312	Contracts/Private Agencies	186,496	167,570	167,570	154,015	Occupational Therapy, Physical Therapy, King's Daughter, Synergistics, Autism Consultants, Michael Sanders, SLP Services
336	Maintenance & Repairs	12,867	22,700	22,700	17,700	Copier Repairs for Spec Educ Teachers
399	Other Contracted Services	350	4,300	2,000	2,500	Pediatrics Therapies, Signal Centers & Copier Lease
429	Instructional Supplies	8,786	12,500	12,500	19,800	SRA, WalMart, Triumph Learning added Aimes Web
599	Other Charges	8,786	700	700	1,000	
725	Special Education Equipment	4,563	7,300	7,300	7,000	
	<b>Total Special Education</b>	<b>\$ 3,760,380</b>	<b>\$ 3,879,998</b>	<b>\$ 3,815,967</b>	<b>\$ 3,806,094</b>	
<b>71300 Vocational Education Program</b>						
116	Teachers	\$ 894,471	\$ 935,278	\$ 905,000	\$ 830,713	20 Reg Employees
117	Career Ladder Program	3,975	4,000	4,000	3,000	4 Positions
188	Bonus Payment	-	-	-	8,651	Beginning 01/2015 payment of 54.07 per month for 10% difference of Health Ins Premium
195	Substitute Teachers (certified)	11,068	15,000	5,000	5,000	\$60 per day
198	Substitute Teachers (non-certified)	14,320	16,000	15,000	15,000	\$55 per day
201	Social Security	53,955	60,157	57,598	53,467	6.2% of Gross Salary
204	State Retirement	79,827	83,408	80,719	76,508	9.04% Cert / 13.18% Classified
207	Medical Insurance	161,147	187,500	185,000	162,297	0% Increase / 90% all employees
212	Employer Medicare Liability	12,767	14,069	13,471	12,504	1.45% of Gross Salary

Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2012-2013 Actual	2013-2014 Amended BG	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
429	Instructional Supplies	35,795	31,869	31,000	25,000	
599	Other Charges	801	2,789	2,800	2,500	
730	Voc Instruction Equipment	28,179	32,000	32,000	22,000	Vocational Equipment
	<b>Total Vocational Education</b>	<b>\$ 1,296,305</b>	<b>\$ 1,382,070</b>	<b>\$ 1,331,588</b>	<b>\$ 1,216,640</b>	
<b>71400 Student Body Education Program</b>						
189	Other Salaries & Wages	\$ 24,366	\$ 18,800	\$ 19,000	\$ 30,670	Non-employee Coaches Supplements & elem Basketball Workers
201	Social Security	990	1,166	1,178	1,902	6.2% of Gross Salary
204	State Retirement	445	833	833	833	9.04% Cert / 13.18% Classified
212	Employer Medicare Liability	290	272	276	445	1.45% of Gross Salary
399	Other Contracts	90,885	89,386	89,000	89,500	Ambulance Service \$2K, Athletic Trainers \$41,500 & Drug Testing \$35K, Elem BB officials \$6,500
499	Other Supplies & Materials	6,476	8,000	6,000	6,500	Misc Athletic Needs & Elem BB
599	Other	2,376	6,885	5,000	5,385	Misc Athletic Needs & Elem BB
790	Other Equipment	-	-	-	-	
	<b>Total Student Body</b>	<b>\$ 125,828</b>	<b>\$ 125,342</b>	<b>\$ 121,287</b>	<b>\$ 135,234</b>	
<b>71600 Adult Education Program</b>						
116	Teachers	\$ 6,570	\$ -	\$ -	\$ -	
201	Social Security	325	-	-	-	
204	State Retirement	288	-	-	-	
212	Employer Medicare Liability	95	-	-	-	
	<b>Total Adult Education</b>	<b>\$ 7,278</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Instruction</b>	<b>\$ 24,808,424</b>	<b>\$ 26,148,128</b>	<b>\$ 25,322,656</b>	<b>\$ 25,335,002</b>	

Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2012-2013 Actual	2013-2014 Amended BG	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
<b>72000 Support Service</b>						
<b>72110 Attendance</b>						
162	Clerical Personnel	\$ 93,749	\$ 94,035	\$ 93,875	\$ 94,467	5 Attendance Aides
188	Bonus Payment	-	-	-	649	Beginning 01/2015 payment of 54.07 per month for 10% difference of Health Ins Premium
189	Other Salaries	38,283	39,581	39,619	39,581	1 Employee
198	Substitutes	275	350	150	350	\$55 per day
201	Social Security	7,852	8,284	8,286	8,351	6.2% of Gross Salary
204	State Retirement	17,453	17,664	17,648	17,753	9.04% Cert / 13.18% Classified
207	Medical Insurance	20,115	24,648	22,466	22,649	0% Increase / 90% all employees
209	Disability Insurance	1,068	1,096	1,095	1,099	.82% classified
212	Employer Medicare Liability	1,836	1,937	1,938	1,953	1.45% of Gross Salary
355	Travel	520	1,000	500	1,000	
399	Other Contracted Services	14,969	15,192	14,875	47,802	Student Data Software
499	Other Supplies	160	500	350	500	Perfect Attendance Awards, Printer Cartridges, Misc Office Supplies
524	Staff Development	998	2,000	500	2,500	Misc Conferences & Training
704	Attendance Equipment	255	1,000	-	-	
	<b>Total Attendance</b>	<b>\$ 197,533</b>	<b>\$ 207,287</b>	<b>\$ 201,301</b>	<b>\$ 238,655</b>	
<b>72120 Health Services</b>						
131	Medical Personnel	\$ 281,464	\$ 275,229	\$ 273,000	\$ 275,697	3 RNs/Summer School & 8 LPN
188	Bonus Payment	-	-	-	-	Beginning 01/2015 payment of 54.07 per month for 10% difference of Health Ins Premium
198	Substitute	1,947	3,500	3,500	4,000	\$55 per day
201	Social Security	16,292	17,879	17,143	17,341	6.2% of Gross Salary
204	State Retirement	37,209	37,791	36,091	36,337	9.04% Cert / 13.18% Classified
207	Medical Insurance	45,099	57,951	57,920	58,559	0% Increase / 90% all employees
209	Disability Insurance	2,073	2,344	2,239	2,261	support at .82% salary
212	Employer Medicare Liability	3,812	4,181	4,009	4,056	1.45% of Gross Salary
355	Travel	-	100	125	100	Nurses travel

Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2012-2013 Actual	2013-2014 Amended BG	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
499	Other Supplies & Materials	1,990	2,500	2,500	1,000	Supplies for Nurses
599	Other Charges	123	500	50	500	CPR and nurses training
	<b>Total Health Services</b>	<b>\$ 390,010</b>	<b>\$ 401,975</b>	<b>\$ 396,576</b>	<b>\$ 399,850</b>	
	<b>72130 Other Support Services</b>					
117	Career Ladder Program	\$ 7,000	\$ 7,000	\$ 8,000	\$ 7,500	7.5 Employees
123	Guidance Personnel	639,057	679,812	671,830	696,142	14 Reg Employees
130	Social Worker	49,727	108,615	69,000	73,084	1.5 Employees
135	Assessment Personnel	9,178	9,500	9,500	9,500	Kindergarten Screening
161	Secretary(s)	64,830	64,784	64,789	64,784	3 Employees
170	School Resource Officer	138,553	51,200	51,200	20,000	SRO @ Huntland, FCHS SRO officer will be budgeted thru budget amendment when we know total of grant. (revenue & expenditure)
188	Bonus Payment	-	-	-	6,894	Beginning 01/2015 payment of 54.07 per month for 10% difference of Health Ins Premium
189	Other Salaries (Safety Coordinator)	41,746	48,839	48,839	56,845	25% School Safety Coordinator plus 50% grant writer & facilitator
195	Certified Substitute	140	12,000	7,500	500	\$60 per day
198	Non Certified Substitute	140	1,500	1,500	1,500	\$55 per day
201	Social Security	48,521	58,140	57,794	56,838	6.2% of Gross Salary
204	State Retirement	77,081	91,413	79,312	89,080	9.04% Cert / 13.18% Classified
207	Medical Insurance	114,279	138,172	143,207	135,750	0% Increase / 90% all employees
209	Disability Insurance	912	1,468	1,097	1,131	.82% salary classified
212	Employer Medicare Liability	11,343	13,597	13,516	13,293	1.45% of Gross Salary
322	Evaulation & Testing	19,710	22,000	22,500	20,850	Kindergarten Screening, 8th Grade Explorer, 10th Grade Plan, and ACT Testing
355	Travel	1,587	2,000	2,000	2,000	Social Workers Travel
524	In-Service Staff Development	669	15,002	12,000	12,400	Solcial Workers & SRO Training \$12,000
599	Other Charges	1,154	37,000	33,720	1,500	Walkie Talkies or other safety items
	<b>Total Other Support</b>	<b>\$ 1,225,625</b>	<b>\$ 1,362,042</b>	<b>\$ 1,297,304</b>	<b>\$ 1,269,591</b>	

Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2012-2013 Actual	2013-2014 Amended BG	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
<b>72210 Regular Instruction</b>						
105	Supervisor/Director	\$ 125,226	\$ 124,964	\$ 124,705	\$ 128,506	1.75 Employees
117	Career Ladder Program	9,000	9,000	9,000	9,000	9 Employees
129	Librarians	569,840	581,911	581,911	580,600	11 FT & 2 PT Employees
162	Clerical Personnel	16,245	16,307	16,307	16,307	0.5 Position
163	Educational Assistants	46,034	46,034	46,034	-	
188	Bonus Payment	-	-	-	4,190	Beginning 01/2015 payment of 54.07 per month for 10% difference of Health Ins Premium
189	Other Salaries & Wages	48,385	16,945	22,385	9,421	Stipends for Training
195	Substitutes - Certified	150	550	650	1,000	\$60 per day
198	Non-Certified Substitutes	2,325	2,500	2,500	3,000	\$55 per day
201	Social Security	45,621	48,082	48,080	46,625	6.2% of Gross Salary
204	State Retirement	70,717	72,635	72,600	68,470	9.04% Cert / 13.18% Classified
207	Medical Insurance	96,865	98,279	95,096	82,397	0% Increase / 90% all employees
209	Disability Insurance	427	511	511	134	support at .82% salary
212	Employer Medicare Liability	11,388	11,513	11,651	10,904	1.45% of Gross Salary
355	Travel	12,627	16,417	16,000	16,380	Supervisors/Traveling teachers/Homebound/Secretaries
399	Other Contracted Services	20,187	24,850	25,500	10,500	Consultants; Math & English Presenters
432	Library Books/Media	12,720	14,054	14,054	-	Library Books
499	Other Supplies & Materials	8,606	14,241	10,000	7,123	Misc supplies as needed (Walmart, Quill, etc) Testing Supplies & Mat'ls; K-2 report cards; Grades/Plan books
524	Staff Development	54,735	35,358	35,000	29,900	Inservice training for all grade levels and supervisors, \$14,000 Centralized Schools allocations
599	Other Charges	-	5,275	5,275	-	
790	Other Equipment	4,472	-	-	500	
	<b>Total Regular Instruction</b>	<b>\$ 1,155,571</b>	<b>\$ 1,139,426</b>	<b>\$ 1,137,259</b>	<b>\$ 1,024,957</b>	

Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2012-2013 Actual	2013-2014 Amended BG	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
<b>72220</b>	<b>Special Education Program</b>					
105	Supervisor/Director	\$ 75,776	\$ 75,776	\$ 75,776	\$ 75,776	1 employee
117	Career Ladder Program	1,000	1,000	1,000	1,000	1 employee
162	Clerical Personnel	87,573	87,833	87,833	87,833	3 Employees
188	Bonus Payment	-	-	-	974	Beginning 01/2015 payment of 54.07 per month for 10% difference of Health Ins Premium
189	Other Salaries & Wages	35,143	66,728	66,728	66,730	1 employee
201	Social Security	12,173	14,343	14,343	14,403	6.2% of Gross Salary
204	State Retirement	18,389	18,429	18,429	18,645	9.04% Cert / 13.18% Classified
207	Medical Insurance	21,080	25,080	24,744	24,332	0% Increase / 90% all employees
209	Disability Insurance	703	720	720	720	support at .82% salary
212	Employer Medicare Liability	2,847	3,354	3,354	3,369	1.45% of Gross Salary
355	Travel	20,147	25,000	20,000	20,000	Includes Homebound
499	Other Supplies & Materials	52,986	25,000	25,000	20,000	Toners, Protocols & Technology Mat'ls
524	Staff Development	31,511	20,000	20,000	20,000	
599	Other Charges	1,303	6,550	6,000	5,550	Document shredding, Marvel Clinic, Maint for audio trainers, repair for parts for CDC classrooms
	<b>Total Special Education</b>	<b>\$ 360,630</b>	<b>\$ 369,813</b>	<b>\$ 363,928</b>	<b>\$ 359,332</b>	
<b>72230</b>	<b>Vocational Education Program</b>					
105	Supervisor/Director	\$ 35,338	\$ 36,198	\$ 36,198	\$ 36,198	1 employee
188	Bonus Payment	-	-	-	325	Beginning 01/2015 payment of 54.07 per month for 10% difference of Health Ins Premium
201	Social Security	2,164	2,244	1,144	2,264	6.2% of Gross Salary
204	State Retirement	4,766	4,785	4,785	4,814	9.04% Cert / 13.18% Classified
207	Medical Insurance	5,901	6,691	6,415	6,314	0% Increase / 90% all employees
209	Disability Insurance	307	297	297	297	support at .82% salary
212	Employer Medicare Liability	509	525	525	530	1.45% of Gross Salary
336	Maintenance & Repair	1,238	3,000	3,000	3,000	
355	Travel	2,546	3,000	2,500	3,000	
399	Other Contracted Service	5,310	5,480	5,525	5,580	Copier Repair Contract, Health Student Drug Testing



Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2012-2013 Actual	2013-2014 Amended BG	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
524	Staff Development	4,709	4,000	4,000	4,000	Workshops & competitions
790	Other Equipment	1,782	100	100	-	
	<b>Total Vocational Education</b>	<b>\$ 64,569</b>	<b>\$ 66,320</b>	<b>\$ 64,489</b>	<b>\$ 66,322</b>	
	<b>72260 Adult Program</b>					
105	Supervisor/Director	\$ 59,289	\$ -	\$ -	\$ -	
189	Other Salaries/Wages	26,712	-	-	-	
201	Social Security	5,330	-	-	-	
204	State Retirement	8,794	-	-	-	
207	Medical Insurance	10,834	-	-	-	
209	Disability Insurance	210	-	-	-	
212	Employer Medicare Liability	1,246	-	-	-	
499	Other Supplies and Materials	-	-	-	-	
524	Staff Development	1,873	-	-	-	
599	Other Charges	2,500	-	-	-	
	<b>Total Adult Education</b>	<b>\$ 116,788</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>72310 Board of Education</b>					
118	Secretary to the Board	\$ 737	\$ 1,097	\$ 750	\$ 1,097	Overtime rate *4 hrs per month
191	Board & Committee Members	31,200	31,200	31,200	31,200	8 positions
201	Social Security	1,496	2,002	1,981	2,002	6.2% of Gross Salary
204	Retirement	97	145	99	145	9.04% Cert / 13.18% Classified
212	Employer Medicare Liability	463	468	463	468	1.45% of Gross Salary
299	Other Fringe Benefits	147,921	158,630	163,000	155,800	Post Retirement Insurance Payments
305	Audit Services	18,000	18,000	18,000	18,000	Schools Activity Funds & Cafeteria Plate Counts
320	Dues & Memberships	19,785	26,850	20,000	17,400	SACS (\$1,500 for 2 schools- FCHS&HHS), TSBA, NCTE, NMSA, ASCD, TSDC, Nat'l Clearing House, AMLE
331	Legal Services	6,820	20,000	20,000	20,000	
399	Other Contracted Services	12,350	17,500	15,000	21,500	Employee drug testing, technical support, phone repairs, Hep B vaccines; Director's Search

Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2012-2013 Actual	2013-2014 Amended BG	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
499	Other Supplies & Mat	2,700	3,000	3,000	3,000	Report Cards K-5, Permanent Records, Inserts, grade/plan books, board docs
506	Liability Insurance	165,910	170,794	170,793	175,065	2.5% increase
508	Premium on Corporate Bonds	175	175	175	175	Dr. Sharber
510	Trustee's Commission	298,511	305,000	305,000	305,000	
513	Workman's Compensation Insurance	323,968	350,646	331,126	350,646	7% increase
524	Staff Development	7,881	12,000	12,000	12,000	Board Member's Training
533	Criminal Investigation	5,844	10,300	10,300	8,500	Fingerprinting new employees & volunteers
599	Other Charges	3,013	4,500	4,500	3,500	Chamber, advertising, misc. charges
	<b>Total Board of Education</b>	<b>\$ 1,046,871</b>	<b>\$ 1,132,307</b>	<b>\$ 1,107,387</b>	<b>\$ 1,125,498</b>	
	<b>72320 Director of Schools</b>					
101	County Official/Adm Office	\$ 113,315	\$ 113,315	\$ 113,315	\$ 123,315	1 Employee plus \$25K for new director if needed
103	Assistants	80,265	80,265	80,265	80,265	1 Employee
117	CEO Supplement	1,000	1,000	1,000	1,000	1 Employee
162	Clerical Personnel	25,330	24,012	24,012	24,012	1 Employee
188	Bonus Payment	-	-	-	974	Beginning 01/2015 payment of 54.07 per month for 10% difference of Health Ins Premium
201	Social Security	13,208	13,553	13,553	14,233	6.2% of Gross Salary
204	State Retirement	20,440	20,453	20,453	21,787	9.04% Cert / 13.18% Classified
207	Medical Insurance	19,122	19,337	18,978	18,492	0% Increase / 90% all employees
209	Disability Insurance	971	1,126	1,126	1,208	support at .82% salary
212	Employer Medicare Liability	3,116	3,170	3,170	3,329	1.45% of Gross Salary
215	On Behalf Contributions for OPEB	-	-	-	210,000	Required ARC pymt into Reserve for OPEB
307	Communication	55,693	87,095	85,000	94,009	\$6,500 School Allocations, Reg & Cell Lines, school phones; School messenger 2 yrs \$21,364
320	Dues & Memberships	2,351	5,800	5,000	3,500	TOSS & TSBA
336	Maintenance & Repair	1,252	4,000	2,000	4,000	MTR & KMBS (Danka)
348	Postal Charges	8,739	11,092	10,000	6,200	Stamps & Postage
355	Travel	844	750	750	1,000	
399	Other Contracted Service	-	2,500	2,000	1,000	

Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2012-2013 Actual	2013-2014 Amended BG	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
435	Office Supplies	7,460	10,000	10,000	8,000	Letterhead/Envelopes/CO Office Supplies
499	Other Supplies	250	1,000	1,000	1,000	
524	Staff Development	2,827	4,750	5,000	5,500	
599	Other Charges	1,713	4,200	2,500	3,000	Bid Expenses, Job Postings, Misc Needs & Job Fairs
701	Administration Equipment	1,278	4,000	1,000	1,000	
	<b>Total Director of Schools</b>	<b>\$ 359,171</b>	<b>\$ 411,418</b>	<b>\$ 400,122</b>	<b>\$ 626,824</b>	
<b>72410 Office of the Principal</b>						
104	Principal(s)	\$ 752,508	\$ 756,853	\$ 756,853	\$ 764,524	11 Employees
117	Career Ladder Program	20,000	20,000	20,000	20,000	14 Employees
139	Assistant Principals	510,465	513,665	513,662	517,439	8 FT & 2 PT Employees
161	Secretary(s)	354,461	356,629	351,992	354,382	17 Bookkeepers & Secretaries
188	Bonus Payment	-	-	-	8,868	Beginning 01/2015 payment of 54.07 per month for 10% difference of Health Ins Premium
189	Other Salaries and Wages	46,122	46,522	46,552	47,321	3 Office Aides
195	Substitute Teacher (certified)	1,470	1,500	9,000	1,500	\$60 per day
198	Substitute Teacher (non-certified)	1,430	1,750	1,500	1,500	\$55 per day
201	Social Security	100,603	105,047	105,373	106,363	6.2% of Gross Salary
204	State Retirement	166,833	167,663	167,285	171,811	9.04% Cert / 13.18% Classified
207	Medical Insurance	248,364	265,625	264,570	258,404	0% Increase / 90% all employees
209	Disability Insurance	3,178	3,306	3,268	3,294	support at .82% salary
212	Employer Medicare Liability	23,548	24,568	24,644	24,875	1.45% of Gross Salary
499	Other Supplies & Materials	3,037	-	-	-	
	<b>Total Office of the Principal</b>	<b>\$ 2,232,019</b>	<b>\$ 2,263,128</b>	<b>\$ 2,264,699</b>	<b>\$ 2,280,281</b>	

Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2012-2013 Actual	2013-2014 Amended BG	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
<b>72520</b>	<b>Human Resources</b>					
162	Clerical Personnel	\$ 69,222	\$ 69,491	\$ 69,491	\$ 70,050	2 employees
188	Bonus Payment	-	-	-	649	Beginning 01/2015 payment of 54.07 per month for 10% difference of Health Ins Premium
201	Social Security	4,292	4,308	4,308	4,383	6.2% of Gross Salary
204	State Retirement	9,145	9,186	9,186	9,318	9.04% Cert / 13.18% Classified
207	Medical Insurance	11,858	12,777	12,691	12,328	0% Increase / 90% all employees
209	Disability Insurance	556	570	570	574	support at .82% salary
212	Employer Medicare Liability	1,004	1,008	1,008	1,025	1.45% of Gross Salary
399	Other Contracted Services	8,198	10,000	10,000	9,000	Lease and Copier overage, Pre-employment Drug Testing
524	Staff Development	1,420	2,500	2,500	2,500	Registrations/travel exp. For meetings
701	Administration Equipment	415	3,000	-	1,000	
	<b>Total Human Resources</b>	<b>\$ 106,109</b>	<b>\$ 112,840</b>	<b>\$ 109,754</b>	<b>\$ 110,828</b>	
<b>72610</b>	<b>Operation of the Plant</b>					
160	Guards	\$ 25,584	\$ 26,100	\$ 17,522	\$ -	moved to 72620-167
166	Custodial Personnel	850,700	899,204	878,340	901,386	36 F/T & 8 P/T employees
188	Bonus Payment	-	-	-	8,111	Beginning 01/2015 payment of 54.07 per month for 10% difference of Health Ins Premium
189	Other Salaries & Wages	101,790	101,825	101,825	101,825	2.25 F/T employee (Energy & Shipping /Rec)
198	Substitutes (non-certified)	24,856	10,500	15,000	5,000	\$55 per day
201	Social Security	60,463	64,333	62,787	63,012	6.2% of Gross Salary
204	State Retirement	119,625	136,183	131,894	133,292	9.04% Cert / 13.18% Classified
207	Medical Insurance	190,529	208,494	208,418	202,283	0% Increase / 90% all employees
209	Disability Insurance	7,110	8,447	8,181	8,226	support at .82% salary
210	Unemployment Compensation	269	5,000	2,500	5,000	As Needed
212	Employer Medicare Liability	14,145	15,046	14,684	14,737	1.45% of Gross Salary
359	Disposal Fees	58,892	42,000	42,000	42,000	
399	Other Contracted Service	184,800	201,600	201,600	201,600	Energy Education
410	Custodial Supplies	182,500	200,000	175,000	175,000	Budgeted Same as Prior Yr
415	Electricity	1,199,479	1,313,910	1,343,910	1,377,500	2% increase over projected

Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2012-2013 Actual	2013-2014 Amended BG	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
425	Diesel Fuel	-	-	-	1,200	Fuel for Energy education
434	Natural Gas	110,040	95,000	125,000	140,000	Budgeted Same as Prior Yr Projection
454	Water & Sewer	123,792	145,000	120,000	145,000	Budgeted Same as Prior Yr Projection
499	Other Supplies & Materials	6,650	6,650	6,650	6,650	Energy Education
501	Boiler Insurance	10,607	12,607	12,604	12,920	2.5% increase
502	Building & Contents Insurance	196,121	230,248	230,243	236,000	2.5% increase
524	In-Service Staff Development	2,103	3,120	2,400	3,170	Energy Education
599	Other Charges	528	1,480	1,480	2,080	
720	Plant Operation Equipment	7,638	20,000	14,000	10,000	Buffers, mowers, etc.
	<b>Total Operation of Plant</b>	<b>\$ 3,478,222</b>	<b>\$ 3,746,747</b>	<b>\$ 3,716,038</b>	<b>\$ 3,795,992</b>	
<b>72620</b>	<b>Maintenance of Plant</b>					
105	Supervisor/Director	\$ 62,484	\$ 62,484	\$ 62,484	\$ 62,484	1 Employee
167	Maintenance Personnel	462,879	494,179	475,536	503,187	16 Employees
188	Bonus Payment	-	-	-	4,866	Beginning 01/2015 payment of 54.07 per month for 10% difference of Health Ins Premium
189	Other Salaries & Wages	9,337	9,074	7,500	7,716	1 employee -- 1 hr./day & athletic fields upkeep
201	Social Security	31,311	33,200	33,822	35,852	6.2% of Gross Salary
204	State Retirement	67,071	74,252	72,118	75,197	9.04% Cert / 13.18% Classified
207	Medical Insurance	77,603	90,143	90,780	94,202	0% Increase / 90% all employees
209	Disability Insurance	4,078	4,606	4,412	4,639	support at .82% salary
212	Employer Medicare Liability	7,321	8,232	7,910	8,385	1.45% of Gross Salary
307	Communication	703	1,350	1,000	1,250	Cellular Phones & internet line @ FCHS
329	Laundry Service	8,800	9,200	9,000	1,450	Uniforms & Rug Rentals
335	Maint & Repair Service Building	421,422	505,000	475,000	400,000	
336	Maint & Repair Service Equipment	8,379	13,500	11,000	10,000	
338	Maint & Repair Service Vehicle	15,037	15,000	16,000	14,500	
399	Other Contracted Services	45,586	74,000	70,000	54,000	Pest Control, Fire Ext, Bleachers, Elevators, Cranes, Lock/Key & Security
425	Gasoline	33,886	41,200	35,000	40,000	

Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2012-2013 Actual	2013-2014 Amended BG	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
499	Other Supplies & Materials	751	1,750	1,250	3,750	Walmart, Herald Chronicle, Replacement Uniform Shirts
524	Staff Development	-	1,500	-	-	Maintenance Training
599	Other Charges	-	500	-	500	
701	Administration Equipment	-	3,000	2,000	-	
717	Maintenance Equipment	3,800	15,000	10,000	5,000	Unexpected Equipment Replacement
	<b>Total Maintenance of Plant</b>	<b>\$ 1,260,450</b>	<b>\$ 1,457,170</b>	<b>\$ 1,384,812</b>	<b>\$ 1,326,977</b>	
<b>72710 Transportation</b>						
105	Supervisor/Director	\$ 61,395	\$ 61,395	\$ 61,395	\$ 61,395	75% of Transportation Director
146	Bus Drivers	176,980	177,150	177,252	177,413	11 Spec Ed Bus Drivers & \$10,000 Summer School & \$2,500 Voc as needed
188	Bonus Payment	-	-	-	243	Beginning 01/2015 payment of 54.07 per month for 10% difference of Health Ins Premium
189	Other Salaries & Wages	31,963	30,596	30,590	33,844	1 position
198	Substitute (non-certified)	15,646	16,000	16,000	16,000	\$55 per day
201	Social Security	16,959	17,307	17,685	17,911	6.2% of Gross Salary
204	State Retirement	32,753	32,718	32,929	33,426	9.04% Cert / 13.18% Classified
207	Medical Insurance	56,314	58,500	58,971	69,346	0% Increase / 90% all employees
209	Disability Insurance	1,323	1,426	1,704	1,732	support at .82% salary
212	Employer Mediare Liability	4,019	5,297	4,136	4,189	1.45% of Gross Salary
307	Communication	1,766	2,000	2,000	2,000	Cellular Phones Bus Drivers & Director
315	Contracts with Vehicle Owners	1,477,834	1,485,717	1,485,717	1,485,717	No raise; mileage added to 3 routes
315	Fuel Supplement	6,071	32,085	2,500	32,085	Based on Average \$4 per gallon
338	Maint & Repair Service-Vehicle	117,514	141,200	141,000	150,000	Maint & Repairs to County owned Buses
355	Travel	20	25	-	10	
399	Other Contracted Services	15,871	22,216	21,816	22,000	Pre-Employment Testing, Random Drug/Alcohol tests, Post Accident, CDL Physicals, Fire Extinguishers, STC Bus Driver
425	Gasoline	78,502	78,367	78,000	85,000	Fuel for County Buses/Director

Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2012-2013 Actual	2013-2014 Amended BG	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
450	Tires & Tubes	20,008	5,000	5,000	10,000	
499	Other Supplies & Materials	621	1,200	1,000	1,200	School Bus Forms & Copier Machine Supplies
511	Vehicle Insurance (contracted bus drivers)	21,600	21,600	21,600	21,600	Insurance for contracted buses 5% increase
524	Staff Development	1,298	1,250	1,000	2,000	ASMS/TAPT/State Training, Bus Drivers Training
599	Other Charges	880	100	35	100	Tags & Inspections
701	Administration Equipment	-	250	1,250	250	Toner
729	Transportation Equipment	191,230	177,000	174,001	187,000	2 Special Ed Buses
	<b>Total Transportation</b>	<b>\$ 2,330,565</b>	<b>\$ 2,368,399</b>	<b>\$ 2,335,581</b>	<b>\$ 2,414,462</b>	
	<b>72810 Central and Other</b>					
105	Supervisor/Director	\$ 85,347	\$ 85,347	\$ 85,347	\$ 85,347	1 Employee
162	Clerical Personnel	36,067	36,203	36,203	36,198	1 Employee
188	Bonus Payment	-	-	-	2,271	Beginning 01/2015 payment of 54.07 per month for 10% difference of Health Ins Premium
189	Other Salaries & Wages	223,752	225,050	225,150	225,149	6 Employees
201	Social Security	20,017	21,453	21,452	21,636	6.2% of Gross Salary
204	State Retirement	45,599	45,816	45,816	45,994	9.04% Cert / 13.18% Classified
207	Medical Insurance	42,532	46,357	45,846	43,135	0% Increase / 90% all employees
209	Disability Insurance	2,673	2,842	2,842	2,843	support at .82% salary
212	Employer Medicare Liability	4,613	5,025	5,025	5,060	1.45% of Gross Salary
317	Data Processing	11,561	11,561	11,561	11,561	County Software agreement
355	Travel	3,260	5,500	4,000	7,500	Technology Travel in County gasoline
399	Other Contracted Services	1,512	65,000	65,000	-	
499	Other Supplies and Materials	11,382	58,739	58,739	35,500	
524	Staff Development	8,187	12,000	12,000	5,000	Misc Technology Supplies
790	Other Equipment	79,200	23,000	23,000	22,000	Non-Instructional Equipment
	<b>Total Central &amp; Other</b>	<b>\$ 575,702</b>	<b>\$ 643,892</b>	<b>\$ 641,981</b>	<b>\$ 549,193</b>	
	<b>Total Support Services</b>	<b>\$ 14,899,832</b>	<b>\$ 15,682,764</b>	<b>\$ 15,421,230</b>	<b>\$ 15,588,762</b>	

Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2012-2013 Actual	2013-2014 Amended BG	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
<b>Non Instructional Services</b>						
<b>73300 Community Services (ESP, Campora, Workforce, Meth Free Grant, Coordinated School Health)</b>						
105	Supervisor	\$ 119,559	\$ 105,269	\$ 105,269	\$ 119,554	
116	Teachers	52,507	51,507	51,507	51,507	
188	Bonus Payment	-	-	-	758	Beginning 01/2015 payment of 54.07 per month for 10% difference of Health Ins Premium
189	Other Salaries & Wages	300,278	349,574	349,574	234,605	
198	Substitute (non-certified)	-	1,000	1,000	600	
201	Social Security	28,756	31,058	31,058	24,416	
204	State Retirement	42,229	42,893	42,893	28,678	9.04% Cert / 13.18% Classified
207	Medical Insurance	29,875	36,074	36,074	19,842	0% Increase / 90% all employees
209	Disability Insurance	1,260	1,409	1,409	608	
212	Employer Medicare Liability	6,726	7,201	7,201	5,711	
307	Communication	417	300	300	1,900	
355	Travel	29,814	40,580	40,580	26,212	
399	Other Contracted Services	44,662	103,752	103,752	68,243	
422	Food Supplies	1,959	12,100	12,100	2,000	
499	Other Supplies & Materials	76,588	124,570	124,570	79,259	
524	Staff Development	9,884	8,000	8,000	8,500	
599	Other Charges	89,798	128,004	128,004	18,344	
790	Other Equipment	499,814	-	-	2,000	
	<b>Total Community Services</b>	<b>\$ 1,334,127</b>	<b>\$ 1,043,291</b>	<b>\$ 1,043,291</b>	<b>\$ 692,737</b>	
<b>73400 Early Childhood Education (Preschool Program)</b>						
105	Supervisor	\$ 34,971	\$ 33,209	\$ 33,209	\$ 34,119	0.5 Employee
116	Teachers	535,701	543,045	543,045	557,852	12 Employees



Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2012-2013 Actual	2013-2014 Amended BG	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
162	Clerical	-	-	-	16,469	0.5 Employee
163	Aides	326,701	326,007	326,007	331,824	22 Employees
188	Bonus Payment	-	-	-	-	Beginning 01/2015 payment of 54.07 per month for 10% difference of Health Ins Premium
189	Other Salaries & Wages	15,932	38,807	38,807	11,299	33% Social Worker
195	Substitute (certified)	-	1,000	1,000	-	
198	Substitute (non-certified)	1,913	4,200	4,200	2,000	
201	Social Security	53,335	58,668	58,668	59,121	6.2% of Gross Salary
204	State Retirement	95,971	99,507	99,507	100,968	9.04% Cert / 13.18% Classified
207	Medical Insurance	190,293	208,153	208,153	212,655	0% Increase / 90% all employees
209	Disability Insurance	2,520	2,992	2,992	2,943	support at .82% salary
212	Employer Medicare Liability	12,473	13,720	13,720	13,826	1.45% of Gross Salary
336	Maintenance & Repair - Equipment	-	-	-	5,000	
355	Travel	620	2,000	2,000	600	
399	Other Contracted Services	5,174	5,000	5,000	-	
499	Other Supplies & Materials	43,403	15,368	15,368	3,500	
524	Staff Development	15,123	2,000	2,000	1,500	
599	Other Charges	309	-	-	-	
790	Other Equipment	23,314	-	-	-	
	<b>Total Early Childhood Education</b>	<b>\$ 1,357,753</b>	<b>\$ 1,353,676</b>	<b>\$ 1,353,676</b>	<b>\$ 1,353,676</b>	
	<b>Total Non Instructional Services</b>	<b>\$ 2,691,880</b>	<b>\$ 2,396,967</b>	<b>\$ 2,396,967</b>	<b>\$ 2,046,413</b>	
	<b>Capital Outlay</b>					
<b>76100</b>	<b>Regular Capital Outlay</b>					
304	Architects	\$ 2,500	\$ -	\$ -	\$ -	
308	Consultants	8,100	-	-	-	
399	Other Contracted Services	-	-	-	-	
706	Building Construction	149,947	17,932	17,932	-	
799	Other Capital Outlay	652,183	100,000	-	-	
	<b>Total Capital Outlay</b>	<b>\$ 812,730</b>	<b>\$ 117,932</b>	<b>\$ 17,932</b>	<b>\$ -</b>	

Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2012-2013 Actual	2013-2014 Amended BG	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
<b>82130</b>	<b>Principal on Debt</b>					
602	Principal on Notes	\$ -	\$ -	\$ -	\$ -	
610	Principal on Capital Leases	199,393	204,186	204,186	209,169	Principal on Excel Lighting
	<b>Total Education Principal on Debt</b>	<b>\$ 199,393</b>	<b>\$ 204,186</b>	<b>\$ 204,186</b>	<b>\$ 209,169</b>	
<b>82230</b>	<b>Interest on Debt</b>					
604	Interest on Notes	\$ -	\$ -	\$ -	\$ -	
611	Interest on Capital Leases	29,181	24,388	24,388	19,405	Interest on Excel Lighting
	<b>Total Education Interest on Debt</b>	<b>\$ 29,181</b>	<b>\$ 24,388</b>	<b>\$ 24,388</b>	<b>\$ 19,405</b>	
<b>82330</b>	<b>Other Debt Services</b>					
620	Contribution to Primary Government	\$ 510,000	\$ 510,000	\$ 510,000	\$ 510,000	Educ Debt \$250K FCHS, \$260K Bond 3M (3rd of 4 yrs)
	<b>Total Debt Service</b>	<b>\$ 510,000</b>	<b>\$ 510,000</b>	<b>\$ 510,000</b>	<b>\$ 510,000</b>	
	<b>Total Expenditures</b>	<b>\$ 43,951,439</b>	<b>\$ 45,084,367</b>	<b>\$ 43,897,359</b>	<b>\$ 43,708,751</b>	
<b>99000</b>	<b>OTHER USES</b>					
99100	Transfers Out					
590	Transfer to Other Funds	\$ 202,094	\$ 103,400	\$ 103,400	\$ 1,183	
	<b>Total Other Uses</b>	<b>\$ 202,094</b>	<b>\$ 103,400</b>	<b>\$ 103,400</b>	<b>\$ 1,183</b>	

Franklin County, TN						FY 2014-2015 BUDGET DOCUMENT
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2012-2013 Actual	2013-2014 Amended BG	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
	<b>Total Expenditures and Other Uses</b>	\$ 44,153,536	\$ 45,187,765	\$ 44,000,759	\$ 43,709,935	
	<b>Estimated Beginning Fund Balance July 1</b>	\$ 6,807,649	\$ 6,217,704	\$ 6,217,704	\$ 5,352,043	
	<b>Over (Under) Estimated Expend. &amp; Other Uses</b>	\$ (627,037)	\$ (2,235,725)	\$ (1,041,420)	\$ (1,763,706)	
	Adjsutment for Encumbrances	\$ 38,082	\$ 175,759	\$ 175,759	\$ -	
	Audit Adjustments	(990)	-	-	-	
	<b>Estimated Ending Fund Balance July 1</b>	\$ 6,217,704	\$ 4,157,738	\$ 5,352,043	\$ 3,588,337	
	Restricted for Education 34555	\$ (402,358)	\$ (402,358)	\$ (402,358)	\$ (402,358)	
	Restricted for Instruction 34560	6,700	6,700	6,700	6,700	
	Committed for Education 34656 (Includes OPEB)	(1,043,462)	(1,253,462)	(1,253,462)	(1,253,462)	
	<b>Estimated Unassigned Fund Balance June 30</b>	\$ 4,778,584	\$ 2,508,618	\$ 3,702,923	\$ 1,939,217	

Franklin County, TN						FY 2014-2015 BUDGET DOCUMENT
Centralized School Cafeteria Fund # 143						
Fund # 143						
Account	Account Description	2012-2013	2013-2014	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Budget	
<b>Estimated Revenues</b>						
<b>OPERATION OF NON INSTRUCTIONAL SERVICES</b>						
<b>Food Service Revenue</b>						
43521	LUNCH PAYMENTS STUDENTS	\$ 586,673	\$ 613,198	\$ 542,306	\$ 547,431	
43522	LUNCH PAYMENTS ADULTS	59,294	58,347	56,852	58,409	
43523	INCOME FROM BREAKFAST	62,116	63,892	59,496	-	
43524	SPECIAL MILK SALES	-	-	-	-	
43525	A LA CARTE SALES	477,630	524,866	427,635	453,056	
44110	INTEREST	5,518	5,500	5,500	5,500	
44170	MISCELLANEOUS REFUNDS	2	-	1,417	-	
46520	SCHOOL FOOD SERVICE	32,080	32,754	32,736	32,754	
47111	USDA REIMB LUNCH	1,491,158	1,517,220	1,466,586	1,559,757	
47112	USDA Commodities Reporting	173,996	166,922	166,922	166,922	
47113	USDA REIMB BREAKFAST	494,391	503,151	468,781	493,949	
47114	USDA OTHER (FFV Grant)	13,614	13,510	28,184	19,312	
47115	USDA Food Service Equipment	-	-	-	-	
<b>Total Estimated Revenue &amp; Other Sources</b>		<b>\$ 3,396,472</b>	<b>\$ 3,499,360</b>	<b>\$ 3,256,415</b>	<b>\$ 3,337,090</b>	
<b>Estimated Expenditures</b>						
<b>73100</b>	<b>Food Service Expenditures</b>					
105	Supervisor/Director	\$ 63,550	\$ 60,000	\$ 60,000	\$ 60,000	1 Employee
162	Clerical Personnel	28,787	29,848	28,898	28,898	1 Employee
165	Cafeteria Personnel	828,207	910,000	796,107	808,544	
189	Other Salaries & Wages (Subs)	20,728	23,000	20,067	23,000	
196	In-Service Training (Perfect Attend Incent)	500	1,875	250	1,875	\$125 per perfect attendance
201	Social Security	55,636	63,533	53,500	58,674	6.2% of Gross Salary
204	State Retirement	103,748	122,180	100,376	111,820	8.88% Cert / 13.22% Classified
207	Medical Insurance	189,652	215,000	207,000	215,000	

<b>Fund # 143</b>						
<b>Account</b>	<b>Account Description</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>FURTHER EXPLANANTION</b>
<b>No.</b>		Actual	Original	Estimated	Budget	
209	Disability Insurance	5,928	7,000	5,994	7,000	.82% Classified
210	Unemployment Compensation	687	4,000	3,000	4,000	As Needed
212	Employer Medicare Liability	13,083	14,858	12,750	13,722	1.45% of Gross Salary
307	Communication	3,039	5,000	3,000	5,000	
336	Maint & Repair Service Equipment	3,465	15,000	6,000	15,000	
355	Travel	5,224	10,000	4,000	10,000	
359	Disposal Fees	-	42,000	25,000	40,000	
399	Other Contracted Services	16,529	35,000	15,449	35,000	
421	Food Preparation Supplies	-	-	-	-	
422	Food Supplies	1,447,683	1,681,184	1,350,000	1,800,000	
435	Office supplies	2,071	3,000	1,500	3,000	
469	Commodities Reporting	173,996	166,922	166,922	166,922	
499	Other Supplies & Materials	37,504	45,000	42,000	45,000	
524	In-Service/Staff Develop	8,288	12,000	12,000	12,000	
599	Other Charges	4,889	12,000	1,300	10,000	
710	Food Service Equipment	17,815	62,960	-	62,960	
	<b>Total Expenditures Food Services</b>	<b>\$ 3,031,009</b>	<b>\$ 3,541,360</b>	<b>\$ 2,915,113</b>	<b>\$ 3,537,415</b>	
	<b>Excess of Estimated Revenues Over (Under) Estimated Expenditures</b>	<b>\$ 365,463</b>	<b>\$ (42,000)</b>	<b>\$ 341,302</b>	<b>\$ (200,325)</b>	
	<b>Adjsutment for Encumbrances</b>					
	<b>Estimated Beginning Fund Balance 7/1</b>	<b>\$ 1,392,533</b>	<b>\$ 1,757,996</b>	<b>\$ 1,757,996</b>	<b>\$ 2,099,298</b>	
	<b>Estimated Ending Fund Balance 6/30</b>	<b>\$ 1,757,996</b>	<b>\$ 1,715,996</b>	<b>\$ 2,099,298</b>	<b>\$ 1,898,973</b>	

Franklin County, TN		FY 2014-2015 BUDGET DOCUMENT				
General Debt Service Fund # 151						
Fund #151						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	
<b>ESTIMATED REVENUES</b>						
<b>40000</b>	<b>LOCAL TAXES</b>					
<b>40100</b>	<b>County Property Taxes</b>					
40110	Current Property Taxes	\$ 884,508	\$ 1,200,594	\$ 1,207,877	\$ 1,053,028	Represents \$ 0.1223
40120	Trustee's Collection - Prior Year	18,355	25,000	25,497	26,000	
40125	Trustee's Collection - Bankruptcy	491	475	519	550	
40130	Clerk & Master Collections - Prior Year	19,643	15,000	21,072	25,000	
40140	Interest and Penalty	4,105	4,600	4,853	4,925	
40161	Payments in Lieu of Taxes - TVA	410	425	476	476	
40162	Payments in Lieu of Taxes - Local Utilities	4,039	4,000	4,428	4,500	
40163	Payments in Lieu of Taxes - Others	6,172	5,000	3,974	5,000	
<b>40200</b>	<b>COUNTY LOCAL OPTION TAXES</b>					
40250	Litigation Tax -- General	91,945	90,000	84,208	90,000	
40266	Litigation Tax - Jail or Workhouse	-	-	-	-	
<b>40300</b>	<b>STATUTORY LOCAL TAXES</b>					
40320	Bank Excise Tax	2,494	4,000	7,595	7,500	
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 1,032,162</b>	<b>\$ 1,349,094</b>	<b>\$ 1,360,501</b>	<b>\$ 1,216,979</b>	
<b>41000</b>	<b>LICENSES AND PERMITS</b>					
41140	Cable TV Franchise	4,190	4,200	5,769	5,800	
	<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 4,190</b>	<b>\$ 4,200</b>	<b>\$ 5,769</b>	<b>\$ 5,800</b>	
<b>44000</b>	<b>OTHER LOCAL REVENUES</b>					
<b>44100</b>	<b>Recurring Items</b>					
44110	Interest Earned	\$ -	\$ -	\$ -	\$ -	
44170	Misc Refund	-	-	76	-	
<b>44500</b>	<b>Non-Recurring Items</b>					
44510	Accrued Interest on Debt Issues	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 76</b>	<b>\$ -</b>	
	<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 1,036,352</b>	<b>\$ 1,353,294</b>	<b>\$ 1,366,346</b>	<b>\$ 1,222,779</b>	

<b>Fund #151</b>						
Account No.	Account Description	2012-2013 Actual	2013-2014 Original	2013-2014 Estimated	2014-2015 Proposed	
<b>ESTIMATED OTHER SOURCES</b>						
49400	Refunding Debt Issuance	\$ 1,810,000	\$ -	\$ -	\$ -	
49410	Premiums on Debt Issuance	34,899	-	-	-	
49500	Other Loans Issued	-	-	-	-	
49800	Transfers In	651,330	1,078,309	1,088,538	152,600	Jail Courthouse Fund 152,600
	<b>Total Estimated Other Sources</b>	<b>\$ 2,496,229</b>	<b>\$ 1,078,309</b>	<b>\$ 1,088,538</b>	<b>\$ 152,600</b>	
	<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>	<b>\$ 3,532,581</b>	<b>\$ 2,431,603</b>	<b>\$ 2,454,884</b>	<b>\$ 1,375,379</b>	
<b>ESTIMATED EXPENDITURES</b>						
<b>82100</b>	<b>Principal on Debt</b>					
<b>82110</b>	<b>General Government</b>					
601	Principal on Bonds	\$ 1,311,399	\$ 1,365,758	\$ 1,365,768	\$ 814,048	
602	Principal on Notes	57,542	555,335	555,335	63,264	Id Board Land
612	Principal on Other Loans	-	-	-	-	
<b>82200</b>	<b>Interest on Debt</b>					
<b>82210</b>	<b>General Government</b>					
603	Interest on Bonds	371,413	316,810	316,810	273,980	
604	Interest on Notes	32,545	39,085	39,037	26,823	Id Board Land
613	Interest on Other Loans	-	-	-	-	
<b>82300</b>	<b>Other Debt Service</b>					
<b>82310</b>	<b>General Government</b>					
510	Trustee's Commission	19,472	20,000	26,083	27,000	
606	Other Debt Issuance Charges	8,685	8,000	1,500	8,000	
699	Other Debt Service	1,372	1,500	1,000	1,500	
	<b>TOTAL GEN. GOV'T DEBT SERVICE</b>	<b>\$ 1,802,428</b>	<b>\$ 2,306,488</b>	<b>\$ 2,305,533</b>	<b>\$ 1,214,615</b>	
<b>99000</b>	<b>OTHER USES</b>					
<b>99130</b>	<b>DISCOUNTS ON DEBT ISSUED</b>					
605	UNDERWRITERS DISCOUNT	\$ 18,200	\$ -	\$ -	\$ -	
606	Other Debt Issuance Cost	2,373	-	-	-	
	<b>TOTAL DISCOUNTS ON DEBT ISSUED</b>	<b>\$ 20,573</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

<b>Fund #151</b>						
Account	Account Description	<b>2012-2013</b>	<b>2013-2014</b>	<b>2013-2014</b>	<b>2014-2015</b>	
No.		Actual	Original	Estimated	Proposed	
<b>99300</b>	<b>PAYMENTS TO REFUNDED ESCROW AGENT</b>					
699	Other Debt Service	1,815,642	-	-	-	
	<b>TOTAL PAYMENTS TO REFUNDED ESCROW AGENT</b>	<b>\$ 1,815,642</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 3,638,643</b>	<b>\$ 2,306,488</b>	<b>\$ 2,305,533</b>	<b>\$ 1,214,615</b>	
	<b>Excess of estimated revenues over (under) estimated expenditures</b>	<b>\$ (106,062)</b>	<b>\$ 125,115</b>	<b>\$ 149,351</b>	<b>\$ 160,764</b>	
	<b>ESTIMATED FUND BALANCE JULY 1</b>	<b>\$ 1,001,629</b>	<b>\$ 895,567</b>	<b>\$ 895,567</b>	<b>\$ 1,044,918</b>	
	<b>Adjsutment for Encumbrances</b>	<b>\$ -</b>				
	<b>ESTIMATED ENDING FUND BALANCE JUNE 30</b>	<b>\$ 895,567</b>	<b>\$ 1,020,682</b>	<b>\$ 1,044,918</b>	<b>\$ 1,205,681</b>	<b>Fund Balance Needed \$607,308</b>



Franklin County, TN						FY 2014-2015 BUDGET DOCUMENT
Education Debt Service Fund # 156						
Fund #156		2012-2013	2013-2014	2013-2014	2014-2015	
Account	Account Description	Actual	Original BG	Estimated	Proposed	
No.						
<b>ESTIMATED REVENUES</b>						
<b>40000</b>	<b>LOCAL TAXES</b>					
<b>40100</b>	<b>County Property Taxes</b>					
40110	Current Property Taxes	\$ 1,771,400	\$ 1,349,086	\$ 1,359,360	\$ 1,462,874	Represents \$0.1699
40120	Trustee's Collection - Prior Year	28,837	31,384	50,949	50,000	
40125	Trustee's Collection - Bankruptcy	1,023	1,160	1,153	1,160	
40130	Clerk & Master Collections - Prior Year	38,143	33,484	26,656	30,000	
40140	Interest and Penalty	7,314	6,404	8,829	9,000	
40161	Payments in Lieu of Taxes - TVA	798	775	596	775	
40162	Payments in Lieu of Taxes - Local Utilities	7,769	5,535	6,057	6,100	
40163	Payments in Lieu of Taxes - Other (Nissan)	585,127	585,091	609,816	609,816	
<b>40200</b>	<b>County Local Option Taxes</b>					
40210	Local Option Sales Tax	552,648	445,000	552,648	552,648	
<b>40300</b>	<b>Statutory Local Taxes</b>					
40320	Bank Excise Tax	5,001	5,000	8,538	8,538	
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 2,998,060</b>	<b>\$ 2,462,919</b>	<b>\$ 2,624,602</b>	<b>\$ 2,730,911</b>	
<b>41000</b>	<b>LICENSES AND PERMITS</b>					
41140	Cable TV Franchise	8,033	7,626	6,990	7,626	
	<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 8,033</b>	<b>\$ 7,626</b>	<b>\$ 6,990</b>	<b>\$ 7,626</b>	
	<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 3,006,093</b>	<b>\$ 2,470,545</b>	<b>\$ 2,631,592</b>	<b>\$ 2,738,537</b>	
<b>ESTIMATED OTHER SOURCES</b>						
<b>48000</b>	<b>OTHER GOVERNMENTS &amp; CITIZENS</b>					
48130	Contributions (Board of Education)	\$ 738,573	\$ 510,000	\$ 510,000	\$ 510,000	500K Capital (3rd of 4th Yr)
	<b>TOTAL OTHER GOVERNMENTS &amp; CITIZENS</b>	<b>\$ 738,573</b>	<b>\$ 510,000</b>	<b>\$ 510,000</b>	<b>\$ 510,000</b>	

<b>Fund #156</b>						
Account	Account Description	<b>2012-2013</b>	<b>2013-2014</b>	<b>2013-2014</b>	<b>2014-2015</b>	
No.		Actual	Original BG	Estimated	Proposed	
<b>49800</b>	<b>OPERATING TRANSFERS</b>					
49400	Refunding Debt Issued	\$ 2,220,000	\$ -	\$ -	\$ -	Refund from School Debt Issuance
49410	Premiums on Debt Issued	73,779	-	-	-	
49500	Other Loans Issued	-	-	-	-	
49800	Transfers In	-	-	-	-	
	<b>TOTAL OPERATING TRANSFERS</b>	<b>\$ 2,293,779</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>\$ 6,038,445</b>	<b>\$ 2,980,545</b>	<b>\$ 3,141,592</b>	<b>\$ 3,248,537</b>	
<b>ESTIMATED EXPENDITURES</b>						
<b>82100</b>	<b>Principal on Debt</b>					
<b>82130</b>	<b>Education</b>					
601	Principal on Bonds	\$ 2,480,000	\$ 2,568,400	\$ 2,568,400	\$ 2,640,900	
610	Principal on Capitalized Leases	199,393	-	-	-	
612	Principal on Other Loans	-	-	-	-	
<b>82200</b>	<b>Interest on Debt</b>					
<b>82230</b>	<b>Education</b>					
603	Interest on Bonds	685,948	532,032	532,032	476,547	
611	Interest on Capitalized Leases	29,180	-	-	-	
613	Interest on Other Loans Payable	-	-	-	-	
<b>82300</b>	<b>Other Debt Service</b>					
<b>82330</b>	<b>Education</b>					
510	Trustee's Commission	\$ 47,572	\$ 45,500	\$ 40,562	\$ 48,000	
606	Other Debt Issuance Charges	17,586	10,000	-	10,000	
699	Other Debt Service	658	1,250	500	1,250	
	<b>TOTAL EDUCATION DEBT SERVICE</b>	<b>\$ 3,460,337</b>	<b>\$ 3,157,182</b>	<b>\$ 3,141,494</b>	<b>\$ 3,176,697</b>	
<b>99100</b>	<b>TRANSFERS OUT</b>					
510	Transfer to Other Funds	\$ -			\$ -	
	<b>TOTAL OPERATING TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

<b>Fund #156</b>						
Account	Account Description	<b>2012-2013</b>	<b>2013-2014</b>	<b>2013-2014</b>	<b>2014-2015</b>	
No.		Actual	Original BG	Estimated	Proposed	
<b>99130</b>	<b>DISCOUNTS ON DEBT ISSUED</b>					
130	Underwriters Discount	\$ 22,100	\$ -		\$ -	
606	Other Debt Issuance Cost	-	-			
	<b>TOTAL DISCOUNTS ON DEBT ISSUED</b>	<b>\$ 22,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>99300</b>	<b>PAYMENTS TO REFUNDED DEBT ESCROW AGENT</b>					
699	Other Debt Service	\$ 2,254,093	\$ -		\$ -	
	<b>TOTAL PAYMENTS TO REFUNDED DEBT ESCROW AGENT</b>	<b>\$ 2,254,093</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 5,736,530</b>	<b>\$ 3,157,181</b>	<b>\$ 3,141,494</b>	<b>\$ 3,176,697</b>	
	<b>EXCESS ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENDITURES</b>	<b>\$ 301,915</b>	<b>\$ (176,636)</b>	<b>\$ 98</b>	<b>\$ 71,840</b>	
	<b>ESTIMATED FUND BALANCE JULY 1</b>	<b>\$ 2,717,919</b>	<b>\$ 3,019,834</b>	<b>\$ 3,019,834</b>	<b>\$ 3,019,932</b>	
	<b>Adjsutment for Encumbrances</b>		<b>\$ -</b>		<b>\$ -</b>	
	<b>ESTIMATED ENDING FUND BALANCE JUNE 30</b>	<b>\$ 3,019,834</b>	<b>\$ 2,843,198</b>	<b>\$ 3,019,932</b>	<b>\$ 3,091,772</b>	<b>Fund Balance Needs \$1,588,349</b>

## Inter-fund Transfers from Fiscal Year 2014

### **Annual Federal Projects Operating \$100K Transfer Request**

\$100,000 from the School General Fund to the School Federal Projects to help with Cash flow issues Board of Education approved May 2013. County Commission approved June 17th, 2013. Transferred from School General Fund, \$100,000, 7/2/13 to School Federal Projects on 6/26/14 Transferred back to School General Fund. See copies attached.

## Inter-fund Transfers for Fiscal Year 2015

**Please see the CT-0253 forms and Certified Resolutions**

### **Annual Federal Projects Operating \$100K Transfer Request**

\$100,000 from the School General Fund to the School Federal Projects to help with Cash flow issues Board of Education approved May 2014. County Commission approved June 16, 2014. Transferred from School General Fund, \$100,000, 7/1/14 to School Federal Projects. See copies attached.

**RESOLUTION# 8a-0613**

**A RESOLUTION TO AMEND THE  
GENERAL PURPOSE SCHOOL BUDGET AND THE FEDERAL PROJECTS BUDGET  
OF FRANKLIN COUNTY, TENNESSEE  
FOR FISCAL YEAR 2013-2014**

**WHEREAS**, the School Federal Projects Fund had a cash overdraft for fiscal year ending June 30, 2006, and

**WHEREAS**, the cash overdraft is the result of Federal reimbursements not being received in a timely manner, thereby creating a cash flow problem, and

**WHEREAS**, the most efficient and effective method to resolve this problem is to transfer operating capital from the General Purpose School Fund to the Federal Projects Fund to cover cash flow needs, and

**WHEREAS**, the Finance Department has reviewed the cash flow issue and recommends a transfer of \$100,000 to alleviate this problem.

**WHEREAS**, all interfund loans require prior approval from the State of Tennessee, Division of Local Finance.

**NOW, THEREFORE BE IT RESOLVED** by the Board of Commissioners of Franklin County, Tennessee that the General Purpose School Fund Budget and the Federal Projects Fund Budget be amended as follows:

**TRANSFER FROM (Beginning of Year)**

141-39000	General Purpose School – Fund Balance	\$100,000.00	
141-99100-590	Operating Transfers		\$100,000.00

**TRANSFER TO (Beginning of Year)**

142-49800	School Federal Projects – Transfers In	\$100,000.00	
142-34990	School Fed. Projects – Reserved for Other Gen. Purposes		\$100,000.00

**TRANSFER FROM (End of Year)**

142-34990	Schools Federal Projects –Reserved for Other	\$100,000.00	
142-99100-590	Operating Transfers		\$100,000.00

**TRANSFER TO (End of Year)**

141-49800	General Purpose School- Transfers In	\$100,000.00	
141-39000	General Purpose School – Fund Balance		\$100,000.00

**BE IT FURTHER RESOLVED** that this amendment be effective immediately upon passage for the preceding fiscal year and a copy be sent to the Division of Local Finance for written confirmation of approval preceding the action, for the public welfare demanding it on this the 17<sup>TH</sup> day of June 2013.

  
Eddie Clark, Chairman of the Commission

  
Richard Stewart, Franklin County Mayor

Attest:  
  
Phillip Custer, County Clerk

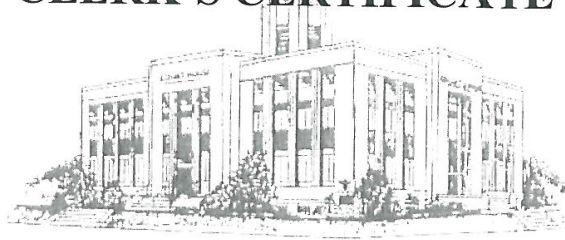
RESOLUTION SPONSORED BY: Eldridge & Clark

MOTION TO ADOPT Finney SECOND BY Goodman

VOTES: AYES 12 NAYS — PASS — ABSTAIN —

DECLARATION: Approved

# CLERK'S CERTIFICATE

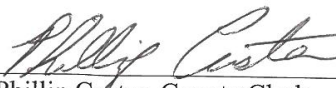


I, Phillip Custer, County Clerk of Franklin County, Tennessee hereby certify that the attached document is a true and correct copy of:

**RESOLUTION 8a-0613 TO AMEND THE GENERAL PURPOSE SCHOOL BUDGET  
AND THE FEDERAL PROJECTS BUDGET OF FRANKLIN COUNTY,  
TENNESSEE FOR FISCAL YEAR 2013-2014**

This resolution was adopted at a regular session meeting of the Franklin County Board of Commissioners on June 17, 2013 and is recorded on file in my office in Commissioners Minute Book 26. Witness my hand and official seal, at office in Winchester, Tennessee, this the 18<sup>th</sup> day of June 2013.



  
Phillip Custer, County Clerk  
of Franklin County, Tennessee

COUNTY CLERK

Resolution # 8f-0614

A RESOLUTION TO TRANSFER FUNDS FROM GENERAL PURPOSE SCHOOL BUDGET TO FEDERAL PROJECTS FUND FOR FISCAL YEAR ENDING JUNE 30, 2015 OF FRANKLIN COUNTY, TENNESSEE FOR FISCAL YEAR 2014-15

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

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

WHEREAS, Government Auditing Standards (GAAP) consider a cash deficit in any fund to be a significant deficiency in internal control; and

WHEREAS, Franklin County Board of Education does not desire to operate any fund with a cash deficit.

NOW, THEREFORE BE IT RESOLVED by the Board of Commissioners of Franklin County, Tennessee that the General Purpose School Fund Budget and the Federal Projects Fund Budget be amended as follows:

SECTION 1. The General Purpose School Fund shall transfer \$100,000 to the Federal Projects Fund on July 1, 2014.

SECTION 2. The Federal Projects Fund shall transfer \$100,000 back to the General Purpose School Fund by June 30, 2015.

TRANSFER FROM (Beginning of Year)

141-39000	General Purpose School – Fund Balance	\$100,000.00	
141-99100-590	Operating Transfers		\$100,000.00

TRANSFER TO (Beginning of Year)

142-49800	School Federal Projects – Transfers In	\$100,000.00	
142-34990	School Fed. Projects – Reserved for Other Gen. Purposes		\$100,000.00

TRANSFER FROM (End of Year)


142-34990	Schools Federal Projects –Reserved for Other	\$100,000.00	
142-99100-590	Operating Transfers		\$100,000.00

TRANSFER TO (End of Year)

141-49800	General Purpose School- Transfers In	\$100,000.00	
141-39000	General Purpose School – Fund Balance		\$100,000.00

BE IT FURTHER RESOLVED that this amendment be effective immediately upon passage for the preceding year and a copy be sent to the Division of Local Finance for written confirmation of approval preceding the action, for the public welfare demanding it on this the 16<sup>th</sup> day of June 2014.

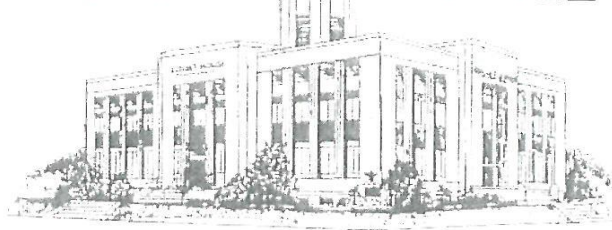
  
Eddie Clark, Honorable Chairman of the Commission

  
Richard Stewart, Honorable County Mayor

Attest:   
Phillip Custer, County Clerk

RESOLUTION SPONSORED BY: Clark & Eldridge  
MOTION TO ADOPT Fuller  
SECOND BY Ebey  
VOTES: AYES 12 NAYS 0  
DECLARATION: Approved

# CLERK'S CERTIFICATE



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

**RESOLUTION 8f-0614 TO TRANSFER FUNDS FROM GENERAL PURPOSE  
SCHOOL BUDGET TO FEDERAL PROJECTS FUND FOR FISCAL YEAR  
ENDING JUNE 30, 2015 OF FRANKLIN COUNTY, TENNESSEE FOR FISCAL  
YEAR 2014-15**

This resolution was adopted at a regular session meeting of the Franklin County Board of Commissioners on June 16, 2014 and is recorded on file in my office in Commissioners Minute Book 28. Witness my hand and official seal, at office in Winchester, Tennessee, this the 7<sup>th</sup> day of July 2014.



  
Phillip Custer, County Clerk  
of Franklin County, Tennessee

COUNTY CLERK



### County General Fund #101

Fiscal Year 2014-15	Revenue	Expenditures	Beginning Balance	
7/1/14 Estimated Cash Balance			\$ 7,154,263	Months shortage over Reserves
Transfer to Solid Waste		100,000	7,054,263	
<hr/>				
July	692,000	1,290,000	6,456,263	
August	460,000	1,250,000	5,666,263	
September	460,000	1,254,000	4,872,263	
October	4,083,000	4,195,000	4,760,263	
November	1,172,166	1,490,000	4,442,429	
December	2,289,000	1,390,000	5,341,429	
January	1,370,000	1,600,000	5,111,429	
February	4,140,900	1,630,000	7,622,329	
March	1,070,000	1,330,000	7,362,329	
April	1,090,000	1,330,000	7,122,329	
May	785,000	1,131,000	6,776,329	
June	930,000	975,608	6,730,721	
<hr/>				
	\$ 18,542,066	\$ 18,865,608	\$ 6,730,721	
Transfer back in from Solid Waste 6/30	\$ 100,000			
6/30/15 Estimated Cash Balance			\$ 6,830,721	

### Courthouse Jail Maintenance Fund #112

Fiscal Year 2014-15	Revenue	Expenditures	Beginning Balance	
7/1/14 Estimated Cash Balance			\$ 8,647	
<hr/>				
July	13,500	164	21,983	
August	13,500	164	35,319	
September	13,500	164	48,655	
October	13,500	164	61,991	
November	13,500	164	75,327	
December	13,500	164	88,663	
January	13,500	164	101,999	
February	13,500	164	115,335	
March	13,500	164	128,671	
April	13,500	164	142,007	
May	12,500	164	154,343	
June	12,500	152,764	14,079	
<hr/>				
	\$ 160,000	\$ 154,568	\$ 14,079	
6/30/15 Estimated Cash Balance			\$ 14,079	

### Library Fund #115

Fiscal Year 2014-15	Revenue	Expenditures	Beginning Balance
7/1/14 Estimated Cash Balance			\$ 283,074
<hr/>			
July	6,900	45,000	244,974
August	6,100	21,000	230,074
September	8,000	73,000	165,074
October	27,000	21,000	171,074
November	25,000	60,000	136,074
December	92,000	21,000	207,074
January	27,000	32,000	202,074
February	116,000	22,000	296,074
March	20,000	60,000	256,074
April	12,000	22,000	246,074
May	5,900	25,000	226,974
June	8,000	24,000	210,974
<hr/>			
	\$ 353,900	\$ 426,000	\$ 210,974
6/30/15 Estimated Cash Balance			\$ 210,974

### Solid Waste Fund #116

Fiscal Year 2014-15	Revenue	Expenditures	Beginning Balance
7/1/14 Estimated Cash Balance			\$ 243,889
Transfer in from County General	\$ 100,000		343,889
<hr/>			
July	33,000	107,500	269,389
August	29,000	145,000	153,389
September	30,000	155,000	28,389
October	88,000	116,000	389
November	170,000	119,000	51,389
December	300,000	119,000	232,389
January	114,000	119,000	227,389
February	400,000	124,000	503,389
March	90,000	124,000	469,389
April	30,000	124,000	375,389
May	36,500	116,000	295,889
June	41,000	119,000	217,889
<hr/>			
	\$ 1,361,500	\$ 1,487,500	\$ 217,889
Transfer back to County General		\$ 10,000	
6/30/15 Estimated Cash Balance			\$ 207,889

### Local Purpose (Rural Fire) Fund #120

Fiscal Year 2014-15	Revenue	Expenditures	Beginning Balance
7/1/14 Estimated Cash Balance			\$ 63,373
<hr/>			
July	21,000	230	84,143
August	24,000	245	107,898
September	17,000	180	124,718
October	40,000	44,000	120,718
November	36,000	575	156,143
December	115,000	2,800	268,343
January	35,000	182,000	121,343
February	152,000	4,500	268,843
March	21,000	400	289,443
April	14,000	179,000	124,443
May	13,000	140	137,303
June	14,000	90,000	61,303
<hr/>			
	\$ 502,000	\$ 504,070	\$ 61,303
6/30/15 Estimated Cash Balance			\$ 61,303

### Drug Fund #122

Fiscal Year 2014-15	Revenue	Expenditures	Beginning Balance
7/1/14 Estimated Cash Balance			\$ 81,449
<hr/>			
July	7,000	1,000	87,449
August	6,000	10,000	83,449
September	7,000	200	90,249
October	4,000	29,500	64,749
November	6,000	30,000	40,749
December	6,000	2,000	44,749
January	6,000	5,000	45,749
February	6,000	10,000	41,749
March	5,000	10,000	36,749
April	4,000	3,000	37,749
May	3,000	200	40,549
June	4,000	500	44,049
<hr/>			
	\$ 64,000	\$ 101,400	\$ 44,049
6/30/15 Estimated Cash Balance			\$ 44,049

### Highway Fund #131

Fiscal Year 2014-15	Revenue	Expenditures	Beginning Balance
7/1/14 Estimated Cash Balance			\$ 1,205,357
<hr/>			
July	176,000	148,000	1,233,357
August	188,000	380,000	1,041,357
September	160,000	250,000	951,357
October	305,000	245,000	1,011,357
November	230,000	180,000	1,061,357
December	335,000	145,000	1,251,357
January	285,000	220,000	1,316,357
February	385,000	145,000	1,556,357
March	165,000	350,000	1,371,357
April	155,000	487,000	1,039,357
May	320,000	500,000	859,357
June	205,000	200,000	864,357
<hr/>			
	\$ 2,909,000	\$ 3,250,000	\$ 864,357
6/30/15 Estimated Cash Balance			\$ 864,357

### School General Fund #141

Fiscal Year 2014-15	Revenue	Expenditures	Beginning Balance
7/1/14 Estimated Cash Balance			\$ 6,239,379
<hr/>			
July	306,000	1,719,000	4,826,379
August	3,116,000	774,000	7,168,379
September	3,216,000	3,536,000	6,848,379
October	4,043,000	3,488,000	7,403,379
November	3,887,000	3,377,000	7,913,379
December	5,098,000	3,324,000	9,687,379
January	4,068,000	3,222,000	10,533,379
February	6,571,000	3,352,000	13,752,379
March	3,492,000	4,549,000	12,695,379
April	3,557,000	3,973,000	12,279,379
May	716,000	3,575,000	9,420,379
June	3,969,000	9,156,000	4,233,379
<hr/>			
	\$ 42,039,000	\$ 44,045,000	\$ 4,233,379
6/30/15 Estimated Cash Balance			\$ 4,233,379

**Regular Federal Programs Fund 142 (Resolution 8d-0912)**

Fiscal Year 2014-15	Federal Projects Projected Revenue	Federal Projects Projected Expenses	Beginning Balance
6/30 Transfer Back to School Gen Fund 141		\$ 100,000	
7/1/14 Balance			\$ 5,284
7/1/14 Transfer in from School Gen Fund 141	\$ 100,000		105,284
July	-	15,750	89,534
August	55,000	45,000	99,534
September	240,000	240,000	99,534
October	240,000	240,000	99,534
November	240,000	240,000	99,534
December	240,000	240,000	99,534
January	240,000	240,000	99,534
February	240,000	240,000	99,534
March	240,000	240,000	99,534
April	240,000	240,000	99,534
May	240,000	240,000	99,534
June	600,000	595,000	104,534
	\$ 2,815,000	\$ 2,815,750	\$ 103,784
6/30 Transfer Back to School Gen Fund 141		\$ 100,000	
6/30/15 Balance			\$ 3,784

Due to the nature of Federal Programs, Franklin County, TN handles Cash Flow issues as such. July 1st, there is a check cut from the School Gen. Fund for \$100K for cash flow purposes for the fiscal yr. A check is then cut on June 30th from the Federal Projects fund annually back to the School General Fund. This is approved by resolution form upon passage of the Board of Education and County Commission, then a certified resolution sent to the Division of Local Finance.

**School Centralized Cafeteria Fund #143**

Fiscal Year 2014-15	Revenue	Expenditures	Beginning Balance
7/1/14 Estimated Cash Balance			\$ 2,150,157
July	11,000	18,000	2,143,157
August	300	58,000	2,085,457
September	320,000	382,000	2,023,457
October	344,000	404,000	1,963,457
November	335,000	312,000	1,986,457
December	336,000	255,000	2,067,457
January	237,000	238,000	2,066,457
February	284,000	247,000	2,103,457
March	340,750	254,000	2,190,207
April	268,000	303,000	2,155,207
May	304,000	275,000	2,184,207
June	720,000	796,000	2,108,207
	\$ 3,500,050	\$ 3,542,000	\$ 2,108,207
6/30/15 Estimated Cash Balance			\$ 2,108,207

### General Debt Service Fund #151

Fiscal Year 2014-15	Revenue	Expenditures	Beginning Balance
7/1/14 Estimated Cash Balance			\$ 1,030,907
<hr/>			
July	15,620	7,646	1,038,881
August	17,040	6,000	1,049,921
September	19,880	5,000	1,064,802
October	103,661	93,270	1,075,193
November	85,000	12,773	1,147,420
December	265,000	32,925	1,379,495
January	113,604	31,500	1,461,599
February	400,000	15,000	1,846,599
March	60,000	525,000	1,381,599
April	15,000	9,012	1,387,587
May	15,000	457,000	945,587
June	162,000	15,000	1,092,587
<hr/>			
	\$ 1,271,806	\$ 1,210,126	\$ 1,092,587
6/30/15 Estimated Cash Balance			\$ 1,092,587

### Education Debt Service Fund #156

Fiscal Year 2014-15	Revenue	Expenditures	Beginning Balance
7/1/14 Estimated Cash Balance			\$ 2,650,818
<hr/>			
July	340,000	3,700	2,987,118
August	7,500	187,000	2,807,618
September	10,000	140	2,817,478
October	110,000	2,500	2,924,978
November	100,000	56,000	2,968,978
December	885,000	16,000	3,837,978
January	150,000	3,450	3,984,528
February	650,000	2,374,900	2,259,628
March	450,000	1,400	2,708,228
April	46,700	840	2,754,088
May	520,000	507,499	2,766,589
June	10,000	157	2,776,432
<hr/>			
	\$ 3,279,200	\$ 3,153,586	\$ 2,776,432
6/30/15 Estimated Cash Balance			\$ 2,776,432

**Franklin County Government  
Capital Improvements Program Status  
Fiscal Year 2015**

**Project Title:** Library Roof Project

**Project Description:** Repair and Re-Roof the Library

**Project Begin Date:** 1-Jul-14

**Project End Date:** 31-Dec-14

**Initial Loan Specifications:** N/A

**Expenditure Status:** This project is being paid for with Library funds. They have plenty in fund balance for this capital project. The project is currently in the architects hands and has been bid. There are decisions to be made prior to the construction beginning.

---

**Project Title:** Emergency Operations Center HVAC Project

**Project Description:** Replace existing HVAC & Cooling Tower

**Project Begin Date:** 3-Jan-15

**Project End Date:** 30-Jun-15

**Initial Loan Specifications:** N/A

**Expenditure Status:** This project is being paid for with County General funds budgeted. Fifty percent of the expense up to a certain amount will be reimbursed to the county from the E-911 Board. The project is currently in the architects hands and has not been bid. There are decisions to be made prior to the bid document completion

---

**Project Title:** Farmer's Market Pavilion  
**Project Description:** Construction of a Farmer's Market for Franklin County, TN  
**Project Begin Date:** To be Determined  
**Project End Date:** 30-Jun-15  
**Initial Loan Specifications:** N/A  
**Expenditure Status:**  
 A grant was awarded for an \$87K Farmers Market Pavilion for Franklin County. The grant period is for 50% of expenditures. It is still undetermined as to the location of this Pavilion and the project will need to be bid per policy but is required to be completed 6/30/15.

**Franklin County School General Fund Capital Project**

**Project Title:** Sewanee Elementary School Foundation Project  
**Project Description:** Foundation and wall settling causing a water issue  
**Project Begin Date:** 1-Oct-12  
**Completion Date:** 16-Sep-13  
**Initial Loan Specifications:** N/A, budgeted \$598K in fiscal year 2013  
**Expenditure Status:** \$ 607,201.00

**Project Title:** FCHS Agricultural Learning Center Project  
**Project Description:** Building a training facility for vocational students adjacent to the FCHS.  
**Project Begin Date:** 7-Aug-12  
**Completion Date:** 3-Dec-13  
**Initial Loan Specifications:** N/A, Grant proceeds of \$150K, In-kind proceeds of \$23K  
 Bid item opened in July 2012.  
**Expenditure Status:** \$ 152,447.00