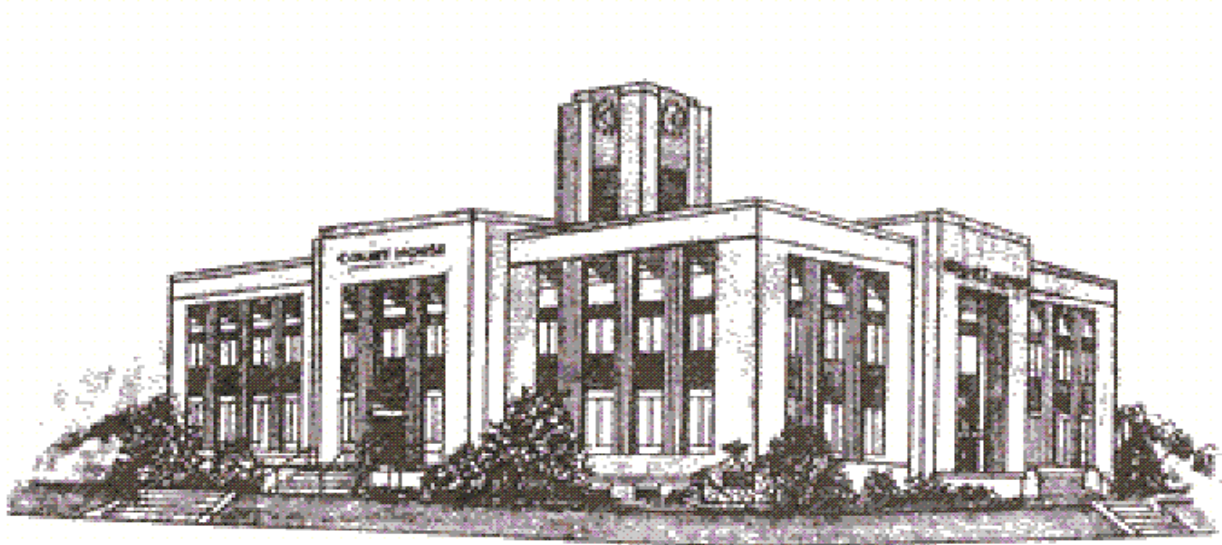


**Budgets for the Year Ending
June 30, 2015**

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

	Statement	Page(s)
The Appropriation Resolution		1 - 7
The Tax Levy Resolution		8 - 10
Statement of Estimated Revenue from Current Property Taxes.....	B-1	11
General Fund:		
Statement of Proposed Operations.....	F	12 - 37
Special Revenue Funds:		
Statement of Proposed Operations		
Courthouse and Jail Maintenance.....	G-1	38
Library Fund.....	G-2	39 - 40
Solid Waste/Sanitation.....	G-3	41 - 43
Local Purpose Tax (Rural Fire).....	G-4	44
Drug Control.....	G-5	45 - 46
Highway/Public Works.....	G-6	47 - 51
General Purpose School.....	G-7	52 - 64
Central Cafeteria.....	G-8	65
Debt Service Funds:		
Statement of Proposed Operations		
General Debt Service.....	H-1	66 - 67
Education Debt Service.....	H-2	68 - 69

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:

General Fund	
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
Total General Fund	\$	19,672,938
<u>Courthouse Jail Maintenance Fund</u>		
Other Charges	\$	1,975
Transfers Out		152,600
Total Courthouse Jail Maintenance Fund	\$	154,575
<u>Library Fund</u>		
Libraries	\$	403,268
Other Charges		35,195
Transfers Out		3,000
Total Library Fund	\$	441,463
<u>Solid Waste/Sanitation Fund</u>		
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
Total Solid Waste/Sanitation Fund	\$	1,486,013
<u>Local Purpose(Rural Fire) Fund</u>		
Fire Prevention & Control	\$	494,600
Other Charges		9,000
Total Local Purpose (Rural Fire) Fund	\$	503,600
<u>Drug Control Fund</u>		
Drug Enforcement	\$	102,100
Other Charges		600
Total Drug Control Fund	\$	102,700

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
Total Highway/Public Works Fund	\$	3,132,389

General Debt Service Fund

General Government Debt Service	\$	1,214,615
Total General Debt Service Fund	\$	1,214,615

Education Debt Service Fund

Education Debt Service	\$	3,176,697
Transfers Out		-
Total Education Debt Service Fund	\$	3,176,697

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

Debt Service		738,574
Transfers Out		1,183

Total General Purpose School Fund	\$	43,709,935
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Central Cafeteria Fund

Non-Instructional Services

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

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.

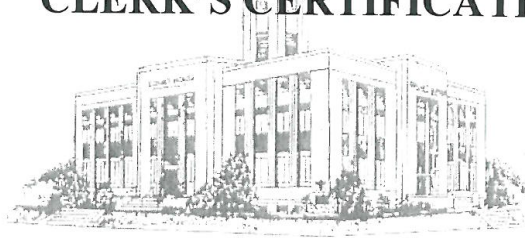
SECTION 7. BE IT FURTHER RESOLVED that all revenues realized as a result of the participation by the Sheriff's Department in the Federal Meth Task Force Program for overtime reimbursement will be then in turn appropriated to the Sheriff's Department Overtime Pay line upon receipt.

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.

CLERK'S CERTIFICATE

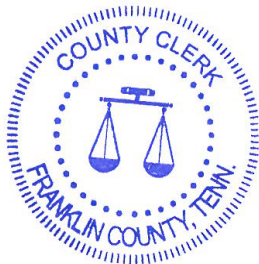


I, Phillip Custer, County Clerk of Franklin County, Tennessee hereby certify that the attached document is a true and correct copy of:

**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 22nd 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 21st 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

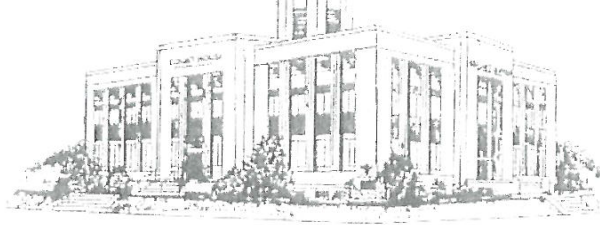
RESOLUTION SPONSORED BY: Clark & Hill

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 22nd day of July 2014.




Phillip Custer, County Clerk
of Franklin County, Tennessee

2014 JUL 23 PM 9 54

COUNTY CLERK

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/>		
\$	1,980,728,532	Total Assessed Value

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			
Total	2.4452	\$ 23,010,875	\$ 690,326	\$ 22,320,549

Total Outside Cities	\$ 2.6736	
Total Cities Except Sewanee, Winchester, Tullahoma	2.5995	(Common Rate excluding Rural Fire Rate)
Total Sewanee, Winchester, Tullahoma	2.4452	(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

Franklin County, TN				FY 2014-2015 Budget Document	
County General Fund # 101					
Fund #101					
Account	Account Description	2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Estimated	Proposed	
Estimated Revenues and Other Sources					
40000 LOCAL TAXES					
40100 County Property Taxes					
40110	Current Property Tax	\$ 7,760,077	\$ 8,274,718	\$ 8,519,796	Represents \$0.9795
40120	Trustee's Collections - Prior Year	149,720	223,189	230,000	
40125	Trustee's Collections - Bankruptcy	3,828	5,642	6,000	
40130	Circuit/Clerk & Master Collections - Prior Year	171,671	150,789	175,000	
40140	Interest and Penalty	34,143	42,064	45,000	
40161	Payments in Lieu of Taxes - TVA	3,560	3,400	3,600	
40162	Payments in Lieu of Taxes - Local Utilities	34,869	32,620	35,000	
40163	Payments in Lieu of Taxes - Other	54,126	27,123	52,000	
40200 COUNTY LOCAL OPTION TAXES					
40210	Local Option Sales Tax	-	-	-	
40250	Litigation Tax - General	128,643	102,840	111,000	
40270	Business Tax	320,228	311,340	315,000	
40275	Mixed Drink Tax - Local	-	60,000	60,000	
40300 STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	21,899	51,882	45,000	
40330	Wholesale Beer Tax	201,495	196,497	202,000	
40350	Interstate Telecommunications Tax	2,067	2,440	2,440	
40390	Other Statutory Local Taxes	830	750	800	
	TOTAL LOCAL TAXES	\$ 8,887,156	\$ 9,485,294	\$ 9,802,636	
41000 LICENSES AND PERMITS					
41100 Licenses					
41140	Cable TV Franchise	\$ 36,153	\$ 40,000	\$ 40,000	
41500 Permits					
41510	Beer Permits	4,564	5,000	5,000	
41520	Building Permits	20,294	23,000	23,000	
41590	Other Permits	6,810	6,450	6,000	
	TOTAL LICENSES AND PERMITS	\$ 67,821	\$ 74,450	\$ 74,000	
42000 FINES, FORFEITURES AND PENALTIES					
42100 Circuit Court					
42110	Fines	\$ 6,796	\$ 10,000	\$ 12,000	
42120	Officers Costs	17,730	20,000	20,000	
42130	Game and Fish Fines	-	-	-	
42141	Drug Court Fees	1,526	2,168	2,200	
42150	Jail Fees	10,514	9,401	9,500	
42180	DUI Treatment Fines	3,356	1,904	2,000	
42190	Data Entry Fee - Circuit Court	3,173	2,524	3,000	
42191	Courtroom Security Fee	151	200	200	
42200 Criminal Court					
42230	Game and Fish Fines	-	-	-	
42300 General Sessions Court					
42310	Fines	29,639	28,616	29,500	
42311	Fines for Littering	44,136	-	-	
42320	Officers Costs	853	45,420	47,000	
42330	Game and Fish Fines	-	2,407	2,425	
42341	Drug Court Fees	6,923	4,583	4,600	
42350	Jail Fees	24,243	26,022	27,000	
42351	Interpreter Fee	-	-	-	
42380	DUI Treatment Fines	12,180	12,888	13,000	
42390	Data Entry Fee - General Sessions Court	11,572	11,046	11,500	
42391	Courtroom Security Fee	1,377	2,172	2,500	
42400 Juvenile Court					
42410	Fines	979	1,231	1,250	
42420	Officers Costs	3,015	2,074	2,500	
42430	Game and Fish Fines	-	60	100	
42490	Data Entry Fee - Juvenile Court	2,213	1,460	1,500	
42491	Courtroom Security Fee - Juvenile Court	8	10	24	
42500 Chancery Court					
42520	Officers Costs	914	1,832	1,900	
42530	Data Entry Fee - Chancery Court	456	585	600	
42600 Other Courts - In County					
42610	Fines	-	777	775	
42641	Drug Court Fees	400	1,837	1,500	
42910	Proceeds from Confiscated Property	-	810	500	

Franklin County, TN				FY 2014-2015 Budget Document	
County General Fund # 101					
Fund #101					
Account	Account Description	2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Estimated	Proposed	
42990	Other Fines, Forfeitures & Penalties	6,091	4,237	4,500	
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 188,245	\$ 194,264	\$ 201,574	
	43000 CHARGES FOR CURRENT SERVICES				
	43100 General Service Charges				
43190	Other General Service Charges	\$ 26,538	\$ 9,050	\$ 9,000	
	43300 Fees				
43350	Copy Fees	\$ 1	\$ 75	\$ 75	
43366	Greenbelt Application Late	50	340	400	
43370	Telephone Commissions	23,588	17,670	19,000	Inmate Phones
43380	Vending Machine Collections	150	200	200	
43392	Data Processing Fees - Register	13,948	14,636	15,000	
43393	Probation Fees	184,669	198,058	200,000	
43394	Data Processing Fees - Sheriff	3,867	-	-	Audit Adjustment 2013-14
43395	Sex Offender Registration Fee - Sheriff	4,050	4,605	4,800	
43396	Data Processing Fees - County Clerk	2,690	3,136	3,400	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 259,551	\$ 247,770	\$ 251,875	
	44000 OTHER LOCAL REVENUES				
	44100 Recurring Items				
44110	Interest Earned	\$ -	\$ -	\$ -	
44120	Lease/Rentals	32,920	20,140	23,000	
44140	Sale of Maps	4,200	250	1,000	
44170	Miscellaneous Refunds	17,616	10,000	10,000	09/10 Included Unclaimed Property (67K)
	44500 Nonrecurring Items				
44530	Sale of Equipment	3,988	3,000	3,000	
44540	Sale of Property	-	79,681	-	
44570	Contributions and Gifts	2,380	5,000	5,000	
44990	Other Local Revenues	4,667	2,500	2,500	Misc & Ins Dividend
44990	Other Local Revenues - Pavilion	9,854			Pavilion Receipts
44990	Other Local Revenues - Fair	42,838	42,268	43,000	Fair Receipts
	TOTAL OTHER LOCAL REVENUES	\$ 118,463	\$ 162,839	\$ 87,500	
	45000 FEES RECEIVED FROM COUNTY OFFICIALS				
	45500 Fees in Lieu of Salary				
45510	County Clerk	\$ 322,464	\$ 326,549	\$ 318,000	
45520	Circuit Court Clerk	188,461	160,000	160,000	
45540	General Sessions Court Clerk	248,153	230,116	235,000	
45550	Clerk and Master	119,470	115,535	119,000	
45560	Juvenile Court Clerk	44,629	40,078	43,000	
45580	Register	174,194	183,078	186,000	
45590	Sheriff	17,920	13,433	16,000	
45610	Trustee	648,580	654,826	675,000	
	TOTAL FEES REC'D FROM COUNTY OFFICIALS	\$ 1,763,871	\$ 1,723,615	\$ 1,752,000	
	46000 STATE OF TENNESSEE				
	46100 General Government Grants				
46110	Juvenile Services Program	\$ 9,000	\$ 9,000	\$ 9,000	
46120	Airport Maintenance Program	16,551	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	126,375	150,400	DGA Contract (100%)
46390	Other Health & Welfare Grants	105	-	-	Animal Control Grant
	46400 Public Works Grants				
46420	State-Aid Program	-	452,645	-	HWY CON State Portion
46430	Litter Program	31,510	42,300	42,300	about 50%
46440	TN Industrial Infrastructure Program Grant	72,323	-	-	
	46800 Other State Revenues				
46820	Income Tax	220,526	220,261	230,000	
46830	Beer Tax	18,586	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	74,805	75,000	
46850	Mixed Drink Tax	6,520	9,000	9,000	
46851	State Revenue Sharing - TVA	1,059,196	1,029,304	1,050,000	TVA letter reducing funding 6% - 10%
46915	Contracted Prisoner Boarding	961,949	706,986	750,000	
46960	Registrar's Salary Supplement	15,164	15,164	15,164	

Franklin County, TN				FY 2014-2015 Budget Document	
County General Fund # 101					
Fund #101					
Account	Account Description	2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Estimated	Proposed	
46980	Other State Grants	-	-	42,160	Agriculture Enhancement Grant
46990	Other State Revenues	-	-	107,630	IDBDC Grant
	TOTAL STATE OF TENNESSEE	\$ 2,616,861	\$ 2,712,140	\$ 2,777,855	
	47000 FEDERAL GOVERNMENT				
	47100 Federal Through State				
47180	Community Development	\$ 293,022	\$ -	\$ 480,822	SCTTD Home Grant \$250K & Nissan \$230,822
47220	Civil Defense Reimbursement	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	51,559	30,000	Impaired Drivers (DRIVE)& Hwy Safety (SEWAN)
47990	Other Direct Federal Revenue	608,810	612,617	850,000	Comm Reentry, Airport Grant, Inmate Social Security & Other Misc
	TOTAL FEDERAL GOVERNMENT	\$ 1,123,925	\$ 700,526	\$ 1,544,879	
	48000 OTHER GOVERNMENTS & CITIZENS				
	48100 Other Governments				
48110	Prisoner Board	\$ -	\$ 2,000	\$ 2,000	
48130	Contributions	311,608	194,800	255,556	E-911, Senior Citizens & Cities PPA
48140	Contracted Services	-	-	-	
48610	Donations	58,686	56,000	56,750	Animal Control
48990	Other	151,146	95,416	65,000	BOE for SRO & Software
	TOTAL OTHER GOVERNMENTS & CITIZENS	\$ 521,440	\$ 348,216	\$ 379,306	
	TOTAL ESTIMATED REVENUES	\$ 15,547,333	\$ 15,649,114	\$ 16,871,625	
	49000 OTHER SOURCES				
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	109,606	110,606	Library, Hwy & Solid Waste
	TOTAL OTHER SOURCES	\$ 554,606	\$ 109,606	\$ 3,110,606	
	TOTAL EST. REVENUES & OTHER SOURCES	\$ 16,101,939	\$ 15,758,720	\$ 19,982,231	
	Estimated Expenditures				
	51100 COUNTY COMMISSION				
191	Board & Committee Fees	\$ 71,340	\$ 70,000	\$ 70,000	
201	Social Security	3,704	4,243	4,340	
204	State Retirement	-	300	300	
207	Medical Insurance	-	600	450	
210	Unemployment Compensation	-	40	25	
212	Employer Medicare Liability	1,034	1,109	1,015	
305	Audit Services	12,316	12,400	12,661	Based on Census Data
320	Dues & Memberships	12,510	12,510	12,510	SCTDD, TCCA, TCSA, SCHRA, SMT, MLSP, UTSI, TPHA
331	Legal Services	13,205	4,500	10,000	Misc charges for services
332	Legal Notices	3,758	3,700	3,800	
334	Maintenance Agreements	1,702	2,050	2,050	KMBS Copier Lease
355	Travel	1,603	1,815	5,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	-	3,064	10,000	
435	Office Supplies	6,242	8,000	8,500	Includes copy/printer paper for all
508	Premiums on Corporate Surety Bonds	-	-	2,500	Surety Bonds
509	Refunds	2,865	600	1,200	Bldg. permits, tax refunds, etc.

Franklin County, TN				FY 2014-2015 Budget Document	
County General Fund # 101					
Fund #101					
Account	Account Description	2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Estimated	Proposed	
524	In Service/Staff Development	920	695	1,400	Meeting Registrations & Contracted In-Service Staff Development
540	Tax Relief Program	103,535	105,000	110,000	Elderly low-income homeowners only
599	Other Charges	68,216	52,626	1,500	Miscellaneous
599	Other Charges - Fair	40,689	44,693	40,000	Franklin County Fair
719	Office Equipment	-	-	-	
	TOTAL COUNTY COMMISSION	\$ 343,639	\$ 327,945	\$ 297,251	
51220 BEER BOARD					
332	Legal Notices	\$ 291	\$ 600	\$ 800	Advertising
355	Travel	202	400	500	PerDiems, Mileage & Lodging, Etc
	TOTAL BEER BOARD	\$ 493	\$ 1,000	\$ 1,300	
51300 COUNTY MAYOR					
101	County Official	\$ 75,048	\$ 78,508	\$ 81,153	Elected - State Mandated
103	Assistant	31,560	28,758	29,065	1 position
185	Educational Incentive -- Other County Employees	-	-	-	
186	Longevity	-	-	-	
187	Overtime Pay	-	-	150	
201	Social Security	6,483	6,628	6,856	
204	State Retirement	14,178	14,280	14,574	
206	Life Insurance	94	94	94	
207	Medical Insurance	13,963	12,645	12,153	
209	Disability Insurance	844	904	936	
210	Unemployment Compensation	133	100	91	1 FT
212	Employer Medicare Liability	1,516	1,551	1,604	
299	Other Fringe Benefits	200	200	200	
307	Communication	616	429	500	
320	Dues & Memberships	1,800	1,845	1,845	TACM
334	Maintenance Agreement	2,750	3,410	1,800	Zerox Lease Copier
348	Postal Charges	316	125	125	
355	Travel	3,710	189	250	PerDiems, Mileage & Lodging, Etc
425	Gasoline	-	2,100	2,100	
435	Office Supplies	1,336	1,200	1,400	
508	Premium on Surety Bonds	175	175	175	
524	In Service/Staff Development	625	600	650	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	810	700	700	
719	Office Equipment	-	-	-	
	TOTAL COUNTY MAYOR	\$ 156,157	\$ 154,441	\$ 156,421	
51400 COUNTY ATTORNEY					
320	Dues & Memberships	\$ 100	\$ 100	\$ 100	TCAA
331	Legal Services	8,400	9,600	9,600	
355	Travel	-	-	375	

Franklin County, TN				FY 2014-2015 Budget Document	
County General Fund # 101					
Fund #101					
Account	Account Description	2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Estimated	Proposed	
524	In Service/Staff Development	-	-	150	TCAA Conference
	TOTAL COUNTY ATTORNEY	\$ 8,500	\$ 9,700	\$ 10,225	
	51500 ELECTION COMMISSION				
101	County Official	\$ 58,480	\$ 61,175	\$ 63,237	Appointed - State Mandated
106	Deputy	26,312	23,920	31,759	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	1,000	1,000	850	
185	Educational Incentive -- Other County Employees	-	-	-	
186	Longevity	660	720	780	1 employee
187	Overtime Pay	3,636	2,889	4,000	
189	Other Salaries	14,366	8,530	16,640	2 part time
192	Election Commission	1,100	1,300	2,000	
193	Election Workers	48,447	21,000	46,857	2 Elections
201	Social Security	7,193	7,378	10,331	
204	State Retirement	11,749	10,162	13,329	
206	Life Insurance	94	94	94	2 full time
207	Medical Insurance	12,417	12,933	13,210	
209	Disability Insurance	691	710	770	
210	Unemployment Compensation	592	492	492	4 emp. + election workers
212	Employer Medicare Liability	1,682	1,720	2,416	
299	Other Fringe Benefits	500	450	500	
307	Communication	1,078	1,100	1,100	
317	Data Processing Services	61,313	17,560	16,400	Microvote and Local Gov't (1 Elections)
320	Dues & Memberships	275	275	275	TACEO
332	Legal Notices	9,049	5,570	9,500	2 Elections
334	Maintenance Agreements	1,900	1,770	1,800	Kardveyor & Copier
336	Maintenance & Repair -- Equipment	380	165	1,500	
348	Postal Charges	6,261	4,412	6,300	2 Elections
349	Printing, Stationary & Forms	4,986	2,829	4,000	2 Elections
355	Travel	1,546	1,500	2,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	5,500	5,500	5,500	2 maintenance techs.
411	Data Processing Supplies	390	-	500	
435	Office Supplies	2,896	3,000	3,000	
499	Other Supplies & Materials	917	2,500	1,500	
524	In Service/Staff Development	950	1,090	1,500	Meeting Registrations & Contracted In-Service Staff Development
719	Office Equipment	-	85,630	-	Absentee Scanning Machines
	TOTAL ELECTION COMMISSION	\$ 286,360	\$ 287,373	\$ 262,140	
	51600 REGISTER OF DEEDS				
101	County Official	\$ 64,977	\$ 67,973	\$ 70,263	Elected - State Mandated
106	Deputy(ies)	112,946	108,037	119,312	4 positions
185	Educational Incentive -- Other County Employees	4,000	4,000	3,400	Salary lines without increase
186	Longevity	3,300	3,480	3,660	
187	Overtime Pay	-	-	-	

Franklin County, TN					FY 2014-2015 Budget Document
County General Fund # 101					
Fund #101		2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Proposed	
201	Social Security	11,018	10,922	12,241	
204	State Retirement	24,592	24,364	26,023	
206	Life Insurance	234	234	234	
207	Medical Insurance	31,556	32,980	33,026	
209	Disability Insurance	1,466	1,490	1,520	
210	Unemployment Compensation	432	432	432	4 empl. not incl. elected official
212	Employer Medicare Liability	2,577	2,492	2,863	
299	Other Fringe Benefits	800	800	800	
307	Communication	338	493	500	
317	Data Processing Services	18,050	18,000	18,000	BIS - Offset by DP revenue
320	Dues & Memberships	697	647	650	COAT, TRA, MTRA
334	Maintenance Agreements	-	675	700	Postage Machine
337	Maintenance & Repair -- Office Equipment	1,246	2,259	2,750	Copier Maint - KMBS
348	Postal Charges	2,566	2,000	2,600	
355	Travel	1,453	1,450	1,600	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	4,218	3,500	3,800	Microfilming, Rebinding & Plat Scanning
435	Office Supplies	10,150	13,300	13,500	
508	Premium on Surety Bonds	159	100	200	Register & 2 Notaries
524	In Service/Staff Development	798	450	1,750	Meeting Registrations & Contracted In-Service Staff Development & Recert
711	Furniture & Fixtures	5,065	1,118	4,500	Shelves & Chairs
	TOTAL REGISTER OF DEEDS	\$ 302,638	\$ 301,196	\$ 324,324	
	51720 PLANNING & ZONING				
105	Supervisor/Director	\$ 53,726	\$ 53,932	\$ 54,873	Appointed - Hourly
106	Deputy	33,560	32,535	34,767	1 position
169	Part Time Personnel	-	360	-	
184	Educational Incentive -- Co. Official/Admin. Officer	1,000	1,000	850	
185	Educational Incentive -- Other County Employees	1,000	1,000	850	1 employee
186	Longevity	1,440	1,560	1,680	
187	Overtime	1,586	1,761	2,000	
201	Social Security	5,643	5,533	5,916	
204	State Retirement	12,256	12,019	12,577	
206	Life Insurance	94	94	94	
207	Medical Insurance	12,867	13,419	13,210	
209	Disability Insurance	715	716	718	
210	Unemployment Compensation	216	220	216	
212	Employer Medicare Liability	1,320	1,294	1,384	
299	Other Fringe Benefits	400	400	400	
307	Communication	766	763	800	
320	Dues and Memberships	340	390	465	MTCOA
332	Legal Notices, Recording & Court Cost	1,647	1,700	3,000	
334	Maintenance Agreement (Software)	1,100	1,100	1,100	ESRI (GIS)
337	Maintenance & Repair -- Office Equipment	450	600	700	MTR (Copier Maintenance + staple allowance)

Franklin County, TN					FY 2014-2015 Budget Document
County General Fund # 101					
Fund #101		2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Proposed	
338	Maintenance & Repair -- Vehicle	3,005	1,236	1,000	
348	Postal Charges	1,000	722	1,000	Postage Reduced Volume
355	Travel	761	797	1,250	PerDiems, Mileage & Lodging, ESRI/GIS/Codes, TN Mandated Training
425	Gasoline	1,700	2,100	2,200	Increased cost/gal
432	Library Books/Media	-	295	350	
435	Office Supplies	1,794	2,525	4,000	
524	In Service/Staff Development	445	1,419	3,000	Meeting Registrations & Contracted In-Service Staff Development ESRI/GIS Codes, TN Mandated Training
TOTAL PLANNING & ZONING		\$ 138,831	\$ 139,490	\$ 148,399	
51800 COUNTY BUILDINGS					
103	Assistants	\$ 60,148	\$ -	\$ -	
105	Supervisor/Director	28,001	30,729	31,044	Appointed - Salary
166	Custodial Personnel	46,581	113,393	106,822	4 positions
167	Maintenance Personnel	15,788	33,632	30,276	1 position
169	Part-Time Personnel	2,084	-	4,400	
186	Longevity	3,000	2,100	2,520	
187	Overtime	3,377	-	979	
189	Other Salaries & Wages	104	276	300	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	9,331	9,462	11,344	
204	State Retirement	19,178	18,422	23,544	
206	Life Insurance	296	320	328	
207	Medical Insurance	41,492	45,719	45,710	
209	Disability Insurance	1,149	1,093	1,370	
210	Unemployment Compensation	679	955	864	
212	Employer Medicare Liability	2,182	2,232	2,653	
299	Other Fringe Benefits	1,200	1,400	1,400	
307	Communication	67,681	56,060	62,000	
321	Engineering Services	2,166	6,600	3,000	Courthouse Project
334	Maintenance Agreement	15,261	17,300	17,000	ISP (Comcast)
335	Maintenance & Repair -- Buildings	59,157	75,000	75,000	Otis Elevator; Boiler Supply; Fire Ext Palmer Heat./Air & Buckman Lab
336	Maintenance & Repair -- Equipment	23,907	12,750	12,750	Sinal Voice, Rapiscan
338	Maintenance & Repair -- Vehicles	2,956	2,035	2,200	
347	Pest Control	7,251	9,574	9,575	Co Wide Annual Bid Item
359	Disposal Services	32,056	13,000	13,000	All County locations
399	Other Contracted Services	119,611	15,000	361,800	Sewanee Airport Grant & Other Proj
410	Custodial Supplies	17,995	22,870	23,000	
425	Gasoline	2,450	2,650	2,700	
451	Uniforms	5,308	1,928	2,000	
452	Utilities	211,708	354,000	360,000	
499	Other Supplies/Materials	406	850	1,000	
599	Other Charges	15	967	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 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
599	Other Charges - Ag Pavillion	1,022	1,482	-	Moved to Recreation (101-56700- PAVIL)
610	Principal on Capitalized Leases	101,909	107,172	60,819	Telecom-Security & Excel Lease Principal
611	Interest on Capitalized Leases	18,780	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	-	8,661	145,239	Courthouse Roof & Health Dept HVAC
799	Other Capital Outlay	8,186	16,450	30,000	Other Expenses from Farmers Mkt
	TOTAL COUNTY BUILDINGS	\$ 932,415	\$ 997,600	\$ 1,544,728	
51900 Other General Administration - IT					
138	Computer Technician	\$ -	\$ 36,999	\$ 38,044	Moved from Sheriff Dept
186	Longevity	-	1,200	1,200	
201	Social Security	-	2,381	2,446	
204	State Retirement	-	5,077	5,200	
206	Life Insurance	-	47	47	
207	Medical Insurance	-	6,412	6,605	
209	Disability Insurance	-	278	303	
210	Unemployment Compensation	-	108	108	
212	Employer Medicare Liability	-	557	572	
299	Other Fringe Benefits	-	200	200	
307	Communication	1,904	1,104	1,130	Verizon & Long Dist
334	Maintenance Agreement	958	1,000	4,200	Network Services, Email Server, Archive
399	Other Contracted Services	195	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	13,450	15,000	Departments IT Maintains
	Total Other General Administration - IT	\$ 10,371	\$ 71,743	\$ 84,055	
52300 PROPERTY ASSESSOR					
101	County Official	\$ 64,977	\$ 67,973	\$ 70,263	Elected - State Mandated
106	Deputy(ies)	133,310	184,872	191,139	6 positions move 2 from line 189
185	Educational Incentive -- Other County Employees	6,000	6,000	5,100	6 employees
186	Longevity	4,860	5,160	5,460	
189	Other Salaries	50,835	-	-	
191	Board & Committee Fees	3,530	4,820	4,320	
201	Social Security	15,935	16,591	17,204	
204	State Retirement	28,802	35,061	36,004	
206	Life Insurance	324	328	328	
207	Medical Insurance	44,942	46,079	46,235	
209	Disability Insurance	1,731	2,065	2,092	
210	Unemployment Compensation	864	756	648	
212	Employer Medicare Liability	3,727	3,888	4,023	
299	Other Fringe Benefits	1,200	1,200	1,200	
309	Contracts with Gov't Agencies	19,722	19,778	32,000	Comptroller of Treasury & Divn of Property Assessors (4 pc/1 printer) Impact
312	Contracts with Private Agencies	18,255	24,681	25,000	PPR - Audit Increase in size

Franklin County, TN				FY 2014-2015 Budget Document	
County General Fund # 101					
Fund #101					
Account	Account Description	2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Estimated	Proposed	
320	Dues & Memberships	-	1,800	1,800	TAA
332	Legal Notices, Recording & Court Cost	379	68	400	
334	Maintenance Agreement	6,400	7,257	9,000	ESRI, DULIBAS & KMBS
337	Maintenance & Repair -- Office Equipment	-	-	2,000	
338	Maintenance & Repair -- Vehicles	1,783	809	2,200	
348	Postal Charges	4,136	2,660	12,000	
355	Travel	135	121	1,500	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	4,868	-	6,814	GIS Equipment, Software & Data
425	Gasoline	3,962	3,534	4,000	
435	Office Supplies	5,125	1,710	5,000	
508	Premium on Surety Bonds	760	40	500	Assessor Bond & Notary's
524	In Service/Staff Development	462	287	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	16	47	500	
719	Office Equipment	592	-	5,000	Replace 4 pc, 3 laptops
	TOTAL PROPERTY ASSESSOR	\$ 427,632	\$ 437,585	\$ 493,729	
	52400 COUNTY TRUSTEE				
101	County Official	\$ 64,977	\$ 67,973	\$ 70,263	Elected - State Mandated
106	Deputy(ies)	109,388	109,793	113,944	4 positions
185	Educational Incentive -- Other County Employees	4,000	4,000	3,400	4 employees
186	Longevity	3,240	3,480	3,720	
189	Other Salaries & Wages	888	1,008	567	Employee from Finance - shared
201	Social Security	10,486	11,127	11,947	
204	State Retirement	24,231	24,668	25,398	
206	Life Insurance	234	234	234	
207	Medical Insurance	31,252	32,332	33,025	
209	Disability Insurance	1,429	1,453	1,476	
210	Unemployment Compensation	443	450	439	4 Ft & 1 Partial PT -- not incl. elected official
212	Employer Medicare Liability	2,452	2,705	2,794	
299	Other Fringe Benefits	800	800	800	
317	Data Processing Services	11,584	6,605	11,148	LGDPC
320	Dues & Memberships	697	657	660	COAT & MTTA
334	Maintenance Agreements	415	-	700	Copier Maint
348	Postage	9,465	9,494	12,000	
355	Travel	1,632	1,514	1,800	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	6,327	4,598	6,800	Contracted Billing
435	Office Supplies	3,634	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	375	2,000	Meeting Registrations & Contracted In-Service Staff Development
	TOTAL COUNTY TRUSTEE	\$ 287,924	\$ 287,230	\$ 315,615	
	52500 COUNTY CLERK				
101	County Official	\$ 64,977	\$ 67,973	\$ 70,263	Elected - State Mandated

Franklin County, TN				FY 2014-2015 Budget Document	
County General Fund # 101					
Fund #101					
Account No.	Account Description	2012-2013 Actual	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
106	Deputy(ies)	245,914	245,912	257,079	8 Employees
169	Part Time Personnel	15,025	18,377	22,500	1 Employee
185	Educational Incentive -- Other County Employees	5,000	6,850	6,950	8 employees
186	Longevity	5,100	5,400	5,700	
187	Overtime	110	-	-	
201	Social Security	20,235	21,938	22,580	
204	State Retirement	42,874	43,353	45,036	
206	Life Insurance	421	421	422	
207	Medical Insurance	56,048	58,241	59,445	
209	Disability Insurance	2,564	2,587	2,825	
210	Unemployment Compensation	1,038	1,048	972	
212	Employer Medicare Liability	4,732	4,863	5,281	
299	Other Fringe Benefits	1,700	1,800	1,700	
307	Communication	252	512	475	
317	Data Processing Services	18,409	18,669	19,500	BIS
320	Dues & Memberships	686	672	697	COAT & CCA
334	Maintenance Agreements	4,552	4,475	5,000	Pitney Bowes Rent & RJ Young - 2 copiers
348	Postal Charges	8,000	8,000	8,000	Postage
355	Travel	1,572	1,500	2,000	PerDiems, Mileage & Lodging, Etc added for Orientation
399	Other Contracted Services	150	150	2,200	microfilming, install datamax printer
435	Office Supplies	8,357	7,250	6,500	
508	Premium on Surety Bonds	166	116	175	official's bond and 1 notary bond
524	In Service/Staff Development	760	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
TOTAL COUNTY CLERK		\$ 510,842	\$ 522,130	\$ 554,099	
52900 FINANCE DEPARTMENT					
103	Assistants	\$ 26,510	\$ 33,407	\$ 34,765	1 position (Floats to Other Depts)
105	Supervisor/Director	60,960	60,960	61,844	Appointed - Salary
106	Deputy Director	50,800	50,800	51,844	1 position - Salary
119	Accountants/Bookkeepers	250,390	240,292	279,169	8 positions
184	Educational Incentive -- Co. Official/Admin. Officer	1,000	1,000	850	1 appointed official
185	Educational Incentive -- Other County Employees	4,000	4,850	6,100	8 employees
186	Longevity	7,320	7,500	7,680	
201	Social Security	23,673	23,941	27,556	
204	State Retirement	51,643	53,139	58,581	
206	Life Insurance	513	456	515	
207	Medical Insurance	60,802	58,636	66,050	
209	Disability Insurance	3,119	3,154	3,421	
210	Unemployment Compensation	1,221	1,080	1,188	
212	Employer Medicare Liability	5,536	5,600	6,445	
299	Other Fringe Benefits	2,200	2,000	2,200	

Franklin County, TN					FY 2014-2015 Budget Document
County General Fund # 101					
Fund #101		2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Proposed	
307	Communication	2,276	2,203	2,200	
317	Data Processing Services	44,109	24,063	31,000	LGDPC
320	Dues & Memberships	595	600	600	TASBO, TGFOA, GFOA, SHRM, HRSHRM
334	Maintenance Agreements	6,620	8,255	9,300	ADT, PAPERLESS PAY, XEROX, Konica, Pitney Rental
348	Postage	7,422	5,032	6,500	Pitney Bowes Postage
355	Travel	3,377	4,100	4,400	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	1,076	835	950	Doc. Shred, PO Box, Lock Box & Website
435	Office Supplies	13,790	13,453	13,250	
508	Premium on Surety Bonds	730	580	730	director's bond & notary bonds
524	In Service/Staff Development	1,450	1,795	4,400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	301	8,525	300	Misc odd expenses - (The Herald, etc)
709	Data Processing Equipment	-	27,027	4,000	Replace Image Ease Server (Doc Archive)
TOTAL FINANCE DEPARTMENT		\$ 631,433	\$ 643,284	\$ 685,837	
53100 CIRCUIT COURT					
101	County Official	\$ 64,977	\$ 67,973	\$ 70,263	Elected - State Mandated
106	Deputy(ies)	463,048	468,124	493,644	14 Positions
169	Part Time Personnel	41,067	18,026	25,000	
185	Educational Incentive -- Other County Employees	1,000	1,000	850	1 Employee
186	Longevity	6,720	7,020	7,080	
187	Overtime Pay	2,154	1,887	2,000	
194	Jury & Witness Fees	6,541	10,003	13,000	
201	Social Security	34,870	33,795	37,339	
204	State Retirement	68,034	63,990	76,081	
206	Life Insurance	679	699	702	
207	Medical Insurance	80,502	83,622	99,075	
209	Disability Insurance	4,212	4,130	4,504	
210	Unemployment Compensation	2,076	1,875	2,184	
212	Employer Medicare Liability	8,155	7,899	8,732	
299	Other Fringe Benefits	3,600	3,200	3,400	
307	Communication	701	750	750	Long Distance
317	Data Processing Services	12,856	19,615	21,600	LGC Software & Hardware Maint
320	Dues & Memberships	612	522	692	COAT
332	Legal Notices, Recording & Court Cost	410	584	600	Grand Jury Ads
334	Maintenance Agreements	9,227	8,400	8,000	Konica Minolta & Pitney Rental
348	Postal Charges	9,481	9,000	11,000	
355	Travel	863	1,300	1,600	PerDiems, Mileage & Lodging, Etc
432	Library Books & Media	987	1,624	1,625	TCA Updates
435	Office Supplies	13,523	13,250	14,000	
508	Premium on Surety Bonds	244	226	262	Official & Notary Bonds
524	In Service/Staff Development	779	425	400	Meeting Registrations & Contracted In-Service Staff Development

Franklin County, TN					FY 2014-2015 Budget Document
County General Fund # 101					
Fund #101		2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Proposed	
599	Other Charges	414	15	200	
709	Data Processing Equipment	13,914	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	861	1,000	File Cabinets Etc
	TOTAL CIRCUIT COURT	\$ 852,481	\$ 839,216	\$ 910,583	
53300 GENERAL SESSIONS COURT					
101	County Official	\$ 143,114	\$ 146,119	\$ 148,311	Elected - State Mandated
106	Deputy(ies)	70,533	70,804	72,893	2 positions
185	Educational Incentive -- Other County Employees	1,000	1,000	1,700	2 positions
186	Longevity	1,260	1,380	1,500	2 positions
201	Social Security	11,323	11,526	13,938	
204	State Retirement	28,596	29,045	29,631	
206	Life Insurance	124	124	140	
207	Medical Insurance	19,013	19,831	19,815	
209	Disability Insurance	1,623	1,490	1,466	
210	Unemployment Compensation	216	216	216	
212	Employer Medicare Liability	3,072	3,121	3,260	
299	Other Fringe Benefits	400	400	400	
307	Communication	895	876	900	
336	Maintenance & Repair -- Equipment	2,179	2,050	1,950	Konica Minolta
348	Postage	176	-	200	
355	Travel	921	1,361	1,600	PerDiems, Mileage & Lodging, Etc
432	Library Books & Media	207	200	575	TAM, TCSA & Lexis Nexis
435	Office Supplies	1,157	4,300	1,500	
524	In Service/Staff Development	215	215	500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	-	50	
719	Office Equipment	-	-	500	
	TOTAL GENERAL SESSIONS COURT	\$ 286,024	\$ 294,059	\$ 301,045	
53330 DRUG COURT PROGRAM					
105	Supervisor/Director	\$ 40,612	\$ 40,612	\$ 41,656	Appointed - Salary
186	Longevity	-	-	300	
201	Social Security	2,502	2,484	2,614	
204	State Retirement	5,395	5,396	5,558	
206	Life Insurance	47	47	47	
207	Medical Insurance	6,487	6,739	6,605	
209	Disability Insurance	333	333	333	
210	Unemployment Compensation	108	108	108	
212	Employer Medicare Liability	585	592	611	
299	Other Fringe Benefits	200	200	200	
307	Communication	1,651	1,257	1,500	
	TOTAL DRUG COURT PROGRAM	\$ 57,920	\$ 57,768	\$ 59,531	

Franklin County, TN				FY 2014-2015 Budget Document	
County General Fund # 101					
Fund #101					
Account	Account Description	2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Estimated	Proposed	
53400	CHANCERY COURT				
101	County Official	\$ 64,977	\$ 67,973	\$ 70,263	Appointed - State Mandated
106	Deputy	57,212	57,741	59,821	2 positions
186	Longevity	2,040	2,100	2,160	
201	Social Security	7,524	7,949	8,236	
204	State Retirement	16,063	16,964	17,511	
206	Life Insurance	136	140	140	
207	Medical Insurance	18,626	19,399	19,815	
209	Disability Insurance	883	1,028	1,050	
210	Unemployment Compensation	350	323	324	
212	Employer Medicare Liability	1,760	1,860	1,926	
299	Other Fringe Benefits	600	600	600	
307	Communication	26	26	28	
317	Data Processing Services	9,897	9,374	33,085	Reserve from last year to convert from Bridge
320	Dues & Memberships	522	522	522	COAT
334	Maintenance Agreements	1,515	1,648	1,750	RJ Young - Copier & Pitney Rental
348	Postal Charges	1,000	1,000	2,000	Postage Rate Increase
355	Travel	622	673	800	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	129	1,170	2,130	Microfiliming, Bank Lock Box Rental & Website Domian
432	Library Books & Media	634	700	700	Lexis Nexis/ Thompson
435	Office Supplies	1,284	2,150	2,500	
508	Premium on Surety Bonds	131	131	181	Notary & Surety
599	Other Charges	-	-	50	
709	Data Processing Equipment	-	2,000	25,957	Computer Replacement
790	Other Equipment	-	-	-	Reserve from last year to convert from Bridge
	TOTAL CHANCERY COURT	\$ 185,931	\$ 195,470	\$ 251,550	
53500	JUVENILE COURT				
103	Assistant	\$ 44,429	\$ 44,600	\$ 45,644	1 position
106	Deputy(ies)	38,709	38,858	39,902	1 position
185	Educational Incentive -- Other County Employees	-	-	1,700	1.5 employees
186	Longevity	1,320	1,440	1,560	1.5 employees
201	Social Security	5,129	5,149	5,531	
204	State Retirement	11,218	11,277	11,759	
206	Life Insurance	94	94	94	
207	Medical Insurance	12,517	12,933	13,210	
209	Disability Insurance	523	655	684	
210	Unemployment Compensation	216	216	216	
212	Employer Medicare Liability	1,199	1,205	1,293	
299	Other Fringe Benefits	400	400	400	
307	Communication	692	696	700	
320	Dues & Memberships	70	70	70	
355	Travel	2,236	1,741	2,500	PerDiems, Mileage & Lodging, Etc

Franklin County, TN				FY 2014-2015 Budget Document	
County General Fund # 101					
Fund #101					
Account	Account Description	2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Estimated	Proposed	
432	Library Books/Media	371	596	500	
435	Office Supplies	290	184	500	
524	In Service/Staff Development	280	490	400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	48	-	50	
719	Office Equipment	-	-	-	
	TOTAL JUVENILE COURT	\$ 119,741	\$ 120,603	\$ 126,713	
53700 JUDICIAL COMMISSIONERS					
101	Judicial Commissioners	\$ 66,545	\$ 68,075	\$ 71,207	3 positions
169	Part Time Personnel	15,088	12,000	13,000	2 positions
186	Longevity	1,260	1,380	1,500	1 Employee
201	Social Security	5,056	5,113	5,363	
204	State Retirement	8,769	9,186	9,688	
206	Life Insurance	113	113	140	
207	Medical Insurance	13,389	19,886	19,815	
209	Disability Insurance	558	497	558	
210	Unemployment Compensation	531	540	540	
212	Employer Medicare Liability	1,183	1,196	1,254	
299	Other Fringe Benefits	800	800	800	
320	Dues & Memberships	375	375	375	JCA
355	Travel	2,500	600	2,500	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	-	500	250	
524	In Service/Staff Development	360	-	400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	-	50	
790	Other Equipment	-	-	1,000	Need new PC
	TOTAL JUDICIAL COMMISSIONERS	\$ 116,527	\$ 120,259	\$ 128,442	
53900 OTHER ADMINISTRATION OF JUSTICE					
399	Other Contracted Services	\$ 16,650	\$ 7,300	\$ 18,000	Court Ordered Mental Health Exams
	TOTAL OTHER ADMINISTRATION OF JUSTICE	\$ 16,650	\$ 7,300	\$ 18,000	
53910 PROBATION SERVICES					
105	Supervisor/Director	\$ 42,474	\$ 42,637	\$ 43,681	Appointed
169	Part Time Personnel	9,102	15,748	16,225	1 position 26 hrs per week PT no benefits
186	Longevity	-	-	-	
189	Other Salaries & Wages	22,428	22,623	23,158	1 position based on 32 hrs per week PT w/Benefits
201	Social Security	4,482	5,022	5,200	
204	State Retirement	8,628	8,656	8,917	
206	Life Insurance	94	94	94	
207	Medical Insurance	13,038	13,635	13,210	
209	Disability Insurance	576	535	660	

Franklin County, TN				FY 2014-2015 Budget Document	
County General Fund # 101					
Fund #101					
Account	Account Description	2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Estimated	Proposed	
210	Unemployment Compensation	326	339	324	
212	Employer Medicare Liability	1,048	1,145	1,216	
299	Other Fringe Benefits	460	360	500	
307	Communication	13	15	20	
348	Postage	-	-	100	
413	Drugs & Medical Supplies	-	-	2,500	
435	Office Supplies	1,863	1,558	2,200	
599	Other Charges	-	-	100	
709	Data Processing Equipment	-	-	-	PC - Operating Systems?
	TOTAL PROBATION SERVICES	\$ 104,532	\$ 112,367	\$ 118,105	
54110 SHERIFF'S DEPARTMENT					
101	County Official	\$ 71,475	\$ 74,770	\$ 77,290	Elected - State Mandated
103	Assistant(s)	59,129	59,129	59,613	1 position (Adj from PY shorted on 6/30/11)
105	Supervisor/Director (of Warrant Officers)	51,244	44,354	47,145	1 positions
106	Deputy(ies)	563,991	568,081	584,083	16 positions (3 Corp/13 Dep)
108	Investigator(s)	231,184	237,545	236,766	6 positions
109	Captains	97,969	93,682	100,057	2 positions
115	Sergeants	152,113	157,034	160,730	4 positions
119	Accountants	54,026	58,522	63,830	2 positions
138	Computer Technician	36,858	-	-	1 position moved to IT Dept
140	Salary Supplements	29,200	28,000	32,800	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA
160	Guards (Courthouse Security)	192,469	194,858	177,000	1 FT position , PT varies
169	Part Time Personnel	35,523	24,414	39,942	PT positions vary
170	School Resource Officer	207,077	390,427	396,629	Partially funded BOE
186	Longevity	19,980	21,180	23,340	
187	Overtime Pay	65,881	48,228	40,000	
189	Other Salaries & Wages	24,165	33,565	30,000	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	114,172	123,350	129,020	
204	State Retirement	212,861	240,795	247,101	
206	Life Insurance	1,809	2,055	2,106	
207	Medical Insurance	238,471	274,529	297,225	
209	Disability Insurance	11,191	13,124	14,136	
210	Unemployment Compensation	6,495	6,515	6,804	
212	Employer Medicare Liability	26,832	29,100	30,174	
299	Other Fringe Benefits	9,000	10,900	10,900	
307	Communication	27,926	26,430	28,000	
312	Contracts with Private Agencies	15,782	12,200	15,000	NICUSA TN Div & Court Reporting
320	Dues & Memberships	2,515	3,163	3,100	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA
334	Maintenance Agreements	22,272	29,940	30,000	Great American Leasing, Dell, ISDN.Net, M&M Micro & Datamaxx
336	Maintenance & Repair -- Equipment	1,444	1,470	2,000	Phone System & Other Equipment Repair

Franklin County, TN				FY 2014-2015 Budget Document	
County General Fund # 101					
Fund #101					
Account	Account Description	2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Estimated	Proposed	
338	Maintenance & Repair -- Vehicles	107,375	105,000	110,000	Various vendors as needed
340	Medical and Dental Services	465	155	1,000	Pre-employment & Post Accident
348	Postal Charges	1,063	931	1,200	
355	Travel	6,484	11,262	12,500	PerDiems, Mileage & Lodging, Etc
412	Diesel	3,839	13,220	10,750	
425	Gasoline	189,159	208,930	208,000	
431	Law Enforcement Supplies	14,830	7,600	8,000	ammo, holsters, etc.
435	Office Supplies	8,007	14,000	14,000	In Office supplies
442	Propane Gas	1,641	750	2,000	
450	Tires & Tubes	18,257	20,944	18,000	
451	Uniforms	11,855	14,500	18,500	Weekly & New Issues for Officers
499	Other Supplies & Materials	704	2,225	2,500	Other Officer supplies
502	Building & Contents Insurance	30,425	-	-	
506	Liability Insurance	51,489	-	-	
508	Premium on Surety Bonds	456	406	1,000	Sheriff, Deputy & Notaries
511	Vehicle & Equipment Insurance	35,106	-	-	
524	In Service/Staff Development	5,704	6,639	12,000	Meeting Registrations & Contracted In-Service Staff Development CARRY SRO
525	Constitutional Officers' Operating Expenses	261	261	4,000	
599	Other Charges	12,074	13,650	10,000	Unexpected Charges & Expenses
599-	Other Charges -- for Reserves	14,614	4,395	19,605	Carryover for capital purchase 2014/15
610	Principal on Capitalized Leases	6,366	-	-	
708	Communication Equipment	215	-	-	Phone & Radio replacement
709	Data Processing Equipment	26,431	15,067	12,500	
716	Law Enforcement Equipment	14,743	16,955	15,000	non-recurring items
718	Motor Vehicles	140,121	118,459	110,000	New Vehicles
790	Other Equipment	-	-	-	
799	Other Capital Outlay	16,212	-	-	
	TOTAL SHERIFF'S DEPARTMENT	\$ 3,300,950	\$ 3,382,708	\$ 3,475,347	
	54160 ADMINISTRATION OF THE SEX OFFENDER				
160	Guards	\$ 15,401	\$ 16,430	\$ 17,696	2 positions - PT
201	Social Security	967	1,031	1,116	
210	Unemployment Compensation	187	180	216	
212	Employers Medicare Liability	226	241	261	
299	Other Fringe Benefits	200	200	300	
355	Travel	-	-	175	PerDiems, Mileage & Lodging, Etc
358	Remittance of Revenue Collections	600	650	1,000	**Sex Offender Registry State Portion
435	Office Supplies	-	-	100	
524	In Service/Staff Development	-	-	175	Meeting Registrations & Contracted In-Service Staff Development
	TOTAL ADMIN OF SEX OFFENDER	\$ 17,581	\$ 18,732	\$ 21,039	
	54210 JAIL				
103	Assistants	\$ 48,984	\$ 48,984	\$ 50,028	1 position

Franklin County, TN				FY 2014-2015 Budget Document	
County General Fund # 101					
Fund #101		2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Proposed	
106	Deputy Assistant	20,190	35,013	36,057	1 position
131	Medical Personnel	75,107	74,999	77,087	2 positions
140	Salary Supplement - Educational	3,000	3,000	3,000	Civil Service Cotntract
160	Guards	437,687	439,117	474,974	17 positions (Requesting \$1 per hr increase)
162	Clerical Personnel	28,185	3,128	34,765	1 position (Transfer)
165	Cafeteria Personnel	44,056	43,149	47,043	2 positions (Requesting \$1 per hr increase)
169	Part Time Personnel	46,447	40,453	46,500	
186	Longevity	6,420	5,520	7,020	
187	Overtime	17,108	31,404	10,000	
189	Other Salaries & Wages	12,849	23,000	14,700	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	44,428	45,033	49,449	
204	State Retirement	78,788	83,701	98,287	
206	Life Insurance	979	1,033	1,123	
207	Medical Insurance	141,755	139,524	158,520	
209	Disability Insurance	4,914	4,642	5,641	
210	Unemployment Compensation	3,694	3,427	3,240	
212	Employer Medicare Liability	10,404	10,532	11,565	
299	Other Fringe Benefits	5,600	5,000	6,800	
334	Maintenance Agreements	10,330	14,500	15,050	Cummins South, Simplex Grinnell, Stanley & Fire Ext Sales
335	Maintenance & Repair -- Buildings	23,973	16,000	21,000	Various vendors as needed
336	Maintenance & Repair -- Equipment	18,426	17,250	16,000	Various vendors as needed
340	Medical and Dental Services	18,186	18,247	18,500	Psych test, Pre-employment & Post Accident
347	Pest Control	1,500	1,500	1,500	Bid Item
354	Transportation Other Than Students	2,650	10,700	7,250	Prisoner Transports
355	Travel	1,683	5,541	5,500	PerDiems, Mileage & Lodging, Etc
359	Disposal Fees	3,928	2,875	3,300	
410	Custodial Supplies	43,530	40,128	43,500	Inmate population increase
422	Food Supplies	224,387	225,000	240,000	Inmate Increase & Cost
431	Law Enforcement Supplies	552	898	800	Jail Officer Supplies
441	Prisoner Clothing	12,159	11,871	13,000	Inmate population increase
451	Uniforms	3,315	4,576	5,000	Weekly & New Issues for Officers
452	Utilities	130,537	-	-	
499	Other Supplies/Materials	4,323	1,779	2,500	
507	Medical Claims	291,197	300,000	250,000	Inmate Expense
524	In Service/Staff Development	635	700	1,100	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	5,739	6,622	6,500	non-recurring items
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	13,500	16,000	Jail & Judicial Center Camera & Audio Informer
709	Data Processing Equipment	110	1,485	2,500	Replace Computers
790	Other Equipment	1,967	6,800	7,500	Kitchen Replacement Needs

Franklin County, TN					FY 2014-2015 Budget Document
County General Fund # 101					
Fund #101		2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Proposed	
799	Other Capital Outlay	-	-	-	
	TOTAL JAIL	\$ 1,849,101	\$ 1,743,116	\$ 1,812,299	
	54230 COMMUNITY REENTRY PROGRAM				
189	Other Salaries and Wages	\$ 352,879	\$ 200,344	\$ -	Federal Grants
201	Social Security	21,442	12,101	-	
210	Unemployment Compensation	1,405	907	-	
212	Employer Medicare Liability	5,117	2,855	-	
312	Contracts With Private Agencies	-	260,793	725,085	
355	Travel	9,032	20,814	14,448	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	177,237	179,950	32,590	TN Tech & Centerstone Contracts
435	Office Supplies	-	30	470	
499	Other Supplies & Materials	6,687	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	-	
	TOTAL COMMUNITY REENTRY PROGRAM	\$ 580,447	\$ 702,638	\$ 790,090	
	54240 JUVENILE SERVICES				
312	Contracts with Private Agencies	\$ 15,400	\$ 10,000	\$ 15,000	Juvenile Detention charges
399	Other Contracted Services	6,002	8,000	8,000	Interpreter's services
599	Other Charges	-	-	-	
	TOTAL JUVENILE SERVICES	\$ 21,402	\$ 18,000	\$ 23,000	
	54410 CIVIL DEFENSE				
103	Assistant	\$ 25,324	\$ 25,515	\$ 26,559	1 position
105	Supervisor/Director	44,386	44,600	45,644	Appointed
186	Longevity	1,320	1,440	1,560	2 Employees
187	Over Time	10,922	14,461	12,000	
201	Social Security	5,019	5,347	5,342	
204	State Retirement	10,887	11,604	11,357	
206	Life Insurance	94	94	94	
207	Medical Insurance	6,209	6,466	6,605	
209	Disability Insurance	573	573	575	
210	Unemployment Compensation	216	216	216	
212	Employer Medicare Liability	1,174	1,253	1,249	
299	Other Fringe Benefits	400	400	400	
307	Communication	4,461	3,713	3,850	Phones only
320	Dues & Memberships	150	200	200	EMAT
335	Maintenance & Repair -- Building	1,455	1,384	1,500	EOC Misc Repairs
336	Maintenance & Repair -- Equipment	609	2,475	5,000	Cummins & Xerox
338	Maintenance & Repair -- Vehicles	-	1,835	2,000	New Truck 1,500, Truck & ICT expense
348	Postal Charges	92	132	150	

Franklin County, TN				FY 2014-2015 Budget Document	
County General Fund # 101					
Fund #101					
Account	Account Description	2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Estimated	Proposed	
355	Travel	1,172	1,797	1,350	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	4,100	7,436	8,810	Satcom, DishNwork, SWC(CCTV Camera Sys& Access Ctrl/Sec Sys)
412	Diesel Fuel	1,572	3,200	3,200	500 New Truck, EOC Gen & ICT
425	Gasoline	2,881	3,600	3,600	
435	Office Supplies	2,495	2,985	2,800	Additional Badge Supplies
499	Other Supplies & Materials	2,277	3,750	3,750	Upgrade EOC War Room
524	In-Service/Staff Development	500	165	500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	2,178	2,040	1,900	300 War Room
790	Other Equipment	5,000	8,975	4,500	
	TOTAL CIVIL DEFENSE	\$ 135,466	\$ 155,656	\$ 154,711	
	54420 RESCUE SQUAD				
320	Dues & Memberships	\$ 326	\$ 326	\$ 350	
412	Diesel Fuel	516	800	800	
425	Gasoline	563	800	1,000	
499	Other Supplies & Materials	1,275	340	2,500	
524	In-Service Staff Development	1,400	480	1,300	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	17	50	50	
790	Other Equipment	38,836	24,629	26,575	*Carried 13/14 Bal for a Capital Purch.
	TOTAL RESCUE SQUAD	\$ 42,933	\$ 27,425	\$ 32,575	
	54490 CONSOLIDATED COMMUNICATIONS				
103	Assistant	\$ 30,851	\$ 31,152	\$ 32,196	1 employee
105	Supervisor/Director	40,612	40,612	40,612	Appointed -Salary
148	Dispatchers/Radio Operators	360,186	368,547	378,910	14 employees
169	Part-time Personnel	-	12,807	7,656	Short Term to fill in for FMLA reducing 148
186	Longevity	3,900	3,540	4,140	
187	Overtime Pay	18,374	15,000	22,500	
189	Other Salaries & Wages	14,717	17,105	16,200	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	28,203	29,266	31,140	
204	State Retirement	52,657	59,653	65,190	
206	Life Insurance	647	726	749	
207	Medical Insurance	92,488	98,303	105,680	
209	Disability Insurance	2,840	3,247	3,524	
210	Unemployment Compensation	2,069	2,045	1,836	
212	Employer Medicare Liability	6,596	6,845	7,283	
299	Other Fringe Benefits	3,200	3,200	3,200	
307	Communication	37,926	62,100	30,000	
312	Contracts with Private Agencies	78,940	93,352	85,702	AT&T, TBI , Short Mtn., Flat Earth, Eagent & Narrowband Lic tower rent
336	Maintenance & Repair -- Equipment	-	475	1,200	Phones, Radios & Monitors
338	Maintenance & Repair -- Vehicles	79	414	600	

Franklin County, TN				FY 2014-2015 Budget Document	
County General Fund # 101					
Fund #101					
Account	Account Description	2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Estimated	Proposed	
348	Postage	150	121	150	Mail Reports, TBI Documetns, etc
355	Travel	8,875	5,732	7,000	PerDiems, Mileage & Lodging, Etc
425	Gasoline	1,678	1,700	1,675	
435	Office Supplies	6,024	5,362	5,850	Misc Supplies
442	Propane	-	800	-	Budgeted in County Buildings
451	Uniforms	1,514	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	3,578	3,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	148	200	500	Unexpected Items
708	Communication Equipment	1,067	5,616	4,000	Modify to Radio Freq & Lic 911 back up UHF/VHF
709	Data Processing Equipment	140	2,179	1,500	Microsoft Word 2013 & Computer
790	Other Equipment	2,579	400	1,000	Backup Mobile for Equip & Backup Ctr
799	Other Capital Outlay	-	-	-	
	TOTAL CONSOLIDATED COMMUNICATIONS	\$ 801,875	\$ 875,077	\$ 864,492	
54610	COUNTY CORONER				
399	Other Contracted Services	\$ 6,195	\$ 6,000	\$ 6,250	Contract
507	Medical Claims (Autopsy Expenses)	28,125	24,305	26,000	Estimated
599	Other Charges	-	-	100	Misc
	TOTAL COUNTY CORONER	\$ 34,320	\$ 30,305	\$ 32,350	
54710	PUBLIC SAFETY GRANTS				
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 & Visability Grant 2012
799	Other Capital Outlay	145,748	44,781	9,951	E-911 Grant/Homeland Sec Truck
	TOTAL PUBLIC SAFETY GRANTS	\$ 171,343	\$ 107,519	\$ 39,951	
55110	LOCAL HEALTH CENTER				
307	Communication	\$ 1,296	\$ 1,228	\$ 1,300	
320	Dues & Memberships	200	200	200	TN PUBLIC HEALTH ASSOC
328	Janitorial Services	8,420	8,420	8,420	Bid Item - Contracted Estimated
334	Maintenance Agreements	-	-	1,056	Signal Voice Data
335	Maintenance & Repair -- Building	812	5,340	4,000	Increase due to Facility HC units (replacement in 51800 budget)
348	Postal Charges	-	-	100	
359	Disposal Fees	2,110	2,071	2,100	
399	Other Contracted Services**	1,630	-	-	Floor 2xYr
410	Custodial Supplies	2,652	2,650	4,000	Lebanon Chem. & Aramark
435	Office Supplies	554	664	1,100	
452	Utilities	14,200	15,000	17,000	
502	Building & Contents Insurance	2,957	3,183	3,250	

Franklin County, TN				FY 2014-2015 Budget Document	
County General Fund # 101					
Fund #101					
Account	Account Description	2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Estimated	Proposed	
506	Liability Insurance	472	508	550	
599	Other Charges	148	47	100	
708	Communication Equipment	-	-	-	Comcast one time chge
	TOTAL LOCAL HEALTH CENTER	\$ 35,451	\$ 39,311	\$ 43,176	
	55120 RABIES AND ANIMAL CONTROL				
103	Assistant(s)	\$ 73,447	\$ 76,519	\$ 79,680	3 positions
105	Supervisor/Director	11,650	11,685	12,210	Appoint (Supplement)
186	Longevity	300	600	660	
187	Overtime Pay	1,191	2,085	3,000	
189	Other Salaries & Wages	159	1,327	750	Holiday & Admin Pay
201	Social Security	5,321	5,664	6,008	
204	State Retirement	11,547	12,286	12,772	
206	Life Insurance	136	129	187	
207	Medical Insurance	12,549	16,563	19,815	
209	Disability Insurance	608	574	628	
210	Unemployment Compensation	342	343	432	
212	Employer Medicare Liability	1,244	1,339	1,405	
299	Other Fringe Benefits	600	600	600	
307	Communication	1,487	1,655	1,800	
320	Dues & Memberships	150	150	150	ACA
333	Licenses	102	480	480	
335	Maintenance & Repair -- Building	978	3,642	3,000	
338	Maintenance & Repair -- Vehicles	3,194	2,000	3,500	
340	Medical & Dental Services	-	-	500	
348	Postage	-	141	150	
355	Travel	386	750	550	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services (Lg. dead animal P/U)	55,294	55,159	57,611	SCTDD, ISP \$723 & Vet
401	Animal Food and Supplies	2,184	3,000	3,100	
412	Diesel Fuel	3,168	5,000	6,200	
413	Drugs & Medical Supplies	1,357	1,600	3,000	
425	Gasoline	6,303	8,000	8,200	
429	Instructional Supplies & Materials	-	-	500	Offset by mandated fines revenue
435	Office Supplies	825	500	900	
451	Uniforms	75	1,450	1,500	
499	Other Supplies/Materials	2,321	3,000	4,000	
509	Refunds	75	100	150	
524	In Service/Staff Development	360	660	800	Meeting Registrations & Contracted In-Service Staff Development
790	Other Equipment	1,137	550	4,000	Other Small Equipment & Radios
	TOTAL RABIES & ANIMAL CONTROL	\$ 198,490	\$ 217,552	\$ 238,238	
	55190 OTHER LOCAL HEALTH SERVICES				DGA contract offset by Rev 100% (\$150,400)
161	Secretary(s)	\$ 20,586	\$ -	\$ -	
186	Longevity	420	-	-	

Franklin County, TN				FY 2014-2015 Budget Document	
County General Fund # 101					
Fund #101					
Account No.	Account Description	2012-2013 Actual	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
187	Overtime Pay	255	-	-	
189	Other Salaries & Wages	61,864	85,120	95,019	3 ft & 2 pt positions - State Classification
201	Social Security	4,795	5,161	5,891	
204	State Retirement	5,980	7,320	9,903	
206	Life Insurance	109	148	141	
207	Medical Insurance	11,895	11,103	19,815	
209	Disability Insurance	376	524	608	
210	Unemployment Compensation	582	560	540	
212	Employer Medicare Liability	1,122	1,207	1,378	
299	Other Fringe Benefits	500	675	800	
355	Travel	11,965	16,605	17,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	-	5,900	8,400	Interpreter services
499	Other Supplies & Materials	-	-	-	
524	In Service/Staff Development	90	-	900	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	-	-	
	TOTAL OTHER LOCAL HEALTH SERVICES	\$ 120,539	\$ 134,323	\$ 160,394	
55390	APPROPRIATION TO STATE				
309	Contracts with Government Agencies	\$ 30,646	\$ 30,646	\$ 30,646	Health Dept - State Contract
	TOTAL APPROPRIATION TO STATE	\$ 30,646	\$ 30,646	\$ 30,646	
55510	GENERAL WELFARE ASSISTANCE				
399	Other Contracted Services	\$ 17,775	\$ 17,775	\$ 17,775	Contract Services for FC Adult Activity Semi-Independent Living Program
	TOTAL GENERAL WELFARE ASSISTANCE	\$ 17,775	\$ 17,775	\$ 17,775	
55731	LITTER CONTROL (Litter Grant)				Grant Proceeds \$42,300
149	Laborers	\$ 51,163	\$ 48,303	\$ 50,391	
186	Longevity	300	780	-	
187	Overtime Pay	4,024	1,300	-	
189	Other Salaries & Wages	-	1,300	100	Holiday & Admin Pay
201	Social Security	3,243	3,074	3,155	
204	State Retirement	7,254	6,556	6,708	
206	Life Insurance	55	94	94	
207	Medical Insurance	11,554	7,124	12,670	**Employee took Insurance
209	Disability Insurance	234	396	396	
210	Unemployment Compensation	216	216	216	
212	Employer Medicare Liability	767	719	738	
299	Other Fringe Benefits	400	400	400	
310	Contracts with Public Agencies	13,875	10,915	8,400	Chamber or Commerce Education Funds
355	Travel	-	700	300	PerDiems, Mileage & Lodging, Etc
499	Other Supplies and Materials	1,767	1,471	14,000	
524	In Service/Staff Development	725	440	350	Meeting Registrations & Contracted In-Service Staff Development
602	Principal on Notes	5,000	-	-	

Franklin County, TN				FY 2014-2015 Budget Document	
County General Fund # 101					
Fund #101					
Account No.	Account Description	2012-2013 Actual	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
	TOTAL LITTER CONTROL	\$ 100,577	\$ 83,788	\$ 97,918	
	55900 OTHER PUBLIC HEALTH & WELFARE - Tobacco Sessation Grant				
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%
	TOTAL OTHER PUBLIC HEALTH & WELFARE	\$ 169	\$ 20,128	\$ 28,434	
	56300 SENIOR CITIZENS ASSISTANCE				
335	Maintenance & Repair -- FC Senior Citizen's Building	\$ 2,185	\$ 1,008	\$ 2,000	
399	Contracted Services - Franklin Co Senior Ctr	13,050	13,050	13,050	
399	Contracted Services - Hoyt Baker Sewanee Ctr	9,000	9,000	9,000	
410	Custodial Supplies - Franklin County Senior Ctr	1,696	3,000	3,000	
410	Custodial Supplies - Hoyt Baker Senior Ctr	332	300	300	
425	Gasoline - Franklin County Senior Ctr	99,152	110,000	113,000	offset by 100% revenue
599	Other Charges	-	-	-	
	TOTAL SENIOR CITIZENS ASSISTANCE	\$ 125,415	\$ 136,358	\$ 140,350	
	56700 PARKS AND FAIR BOARDS				
105	Supervisor/Director	\$ 7,412	\$ 10,487	\$ 14,882	1 PT Salary position
187	Overtime Pay	-	-	-	
189	Other Salaries & Wages	9,773	10,315	10,180	2 Seasonal positions
201	Social Security	1,078	1,302	1,591	
210	Unemployment Compensation	227	324	324	
212	Employer Medicare Liability	252	1,258	372	
299	Other Fringe Benefits	200	200	100	
307	Communication	435	439	450	
334	Maintenance Agreements	180	360	400	Life Communications
335	Maintenance & Repair -- Buildings	370	250	3,500	
335	Maintenance & Repair -- Buildings - Ag Pavilion			13,700	Pavilion offset by rev, \$5,000 carryover
355	Travel	-	-	100	
499	Other Supplies/Materials	1,839	3,990	4,600	Fuel, Sand, Toiletries
599	Other Charges	205	525	700	
	TOTAL PARKS & FAIR BOARDS	\$ 21,971	\$ 29,451	\$ 50,900	
	57100 AGRICULTURE EXTENSION				
189	Other Salaries & Wages	\$ 55,321	\$ 87,718	\$ 77,718	Salaries and benefits for Ag. Ext. are the required local match for Franklin County.
201	Social Security	360	384	384	The employees are paid by UT and TSU
210	Unemployment Compensation	70	70	108	
212	Employer Medicare	84	90	90	
299	Other Fringe Benefits	8,922	9,771	12,529	
307	Communication	1,928	2,087	3,800	
355	Travel	-	-	3,880	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	558	750	1,000	AT & T ISP & Copier

Franklin County, TN				FY 2014-2015 Budget Document	
County General Fund # 101					
Fund #101					
Account	Account Description	2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Estimated	Proposed	
499	Other Supplies & Materials	40	488	1,200	
599	Other Charges	-	2,152	2,500	**4-H Program/Ag Ext Operational Expenses
709	Data Processing Equipment	-	-	-	
	TOTAL AGRICULTURE EXTENSION	\$ 67,283	\$ 103,510	\$ 103,209	
57500	SOIL CONSERVATION				
118	Secretary to Board	\$ 23,171	\$ 23,260	\$ 24,305	1 position
186	Longevity	300	660	780	
189	Other Salaries & Wages	25,418	25,678	26,853	1 position & Holiday Pay
201	Social Security	2,866	2,882	3,257	
204	State Retirement	6,516	6,610	6,928	
206	Life Insurance	94	94	94	
207	Medical Insurance	13,038	13,635	13,210	
209	Disability Insurance	398	398	402	
210	Unemployment Compensation	216	216	216	
212	Employer Medicare Liability	670	674	762	
299	Other Fringe Benefits	400	400	400	
320	Dues & Memberships	50	275	300	TCDEA, RC&D, NACD, FCSCD, SMTRCD
355	Travel	2,080	976	2,100	PerDiems, Mileage & Lodging, Etc
508	Premiums on Surety Bonds	527	489	527	FCSCD & SMT RC&D req Bonds
524	In-Service Staff Development	29	621	1,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	418	971	90	Farm City Day, Fair & Educ Materials
790	Other Equipment	753	-	50	
	TOTAL SOIL CONSERVATION	\$ 76,944	\$ 77,839	\$ 81,274	
58120	INDUSTRIAL DEVELOPMENT			Grant Balances	
103	Assistant	\$ -	\$ 4,292	\$ 30,698	1 PT no benefits position, Supplement for Co Mayor Assist
201	Social Security	-	157	1,903	
204	State Retirement	-	347	659	
207	Medical Insurance	-	483	1,057	
210	Unemployment Compensation	-	16	175	
212	Employer Medicare Liability	-	38	445	
302	Advertising	-	-	2,000	
320	Dues & Memberships	2,800	4,639	4,700	
334	Maintenance Agreements	1,813	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	-	219	250	
355	Travel	1,655	321	2,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	38,060	111,020	-	
425	Gasoline	830	2,200	2,300	
435	Office Supplies	-	128	150	
508	Premium on Bonds	140	-	140	

Franklin County, TN					FY 2014-2015 Budget Document
County General Fund # 101					
Fund #101		2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Proposed	
524	In Service/Staff Development	500	764	1,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	1,197	1,500	Park Development
	TOTAL INDUSTRIAL DEVELOPMENT	\$ 47,441	\$ 132,330	\$ 58,877	Carrying Balance from prior yr
	58190 OTHER ECONOMIC & COMMUNITY DEVELOPMENT				
309	Contracts with Government Agencies	\$ 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	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
	TOTAL OTHER ECONOMIC & COMM. DEV.	\$ 489,973	\$ 224,821	\$ 600,180	
	58300 VETERANS SERVICES				
105	Supervisor/Director	\$ 15,381	\$ 16,682	\$ 19,813	1 Part time Salary Position
201	Social Security	960	1,041	1,235	
210	Unemployment Compensation	111	108	108	
212	Employer Medicare Liability	224	243	289	
299	Other Fringe Benefits	100	100	100	
309	Contracts with Government Agencies	399	399	399	Vetrospect - VA Program
320	Dues & Memberships	-	25	25	
348	Postal Charges	90	180	200	Process 56% more claims (more revenue)
355	Travel	825	900	900	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	274	482	600	
524	In Service/Staff Development	-	-	50	Meeting Registrations & Contracted In-Service Staff Development
	TOTAL VETERANS SERVICES	\$ 18,364	\$ 20,160	\$ 23,718	
	58400 OTHER CHARGES				
215	On Behalf payments for OPEB	\$ -	\$ 67,236	\$ 69,000	ARC Payment for OPEB Trust (reserve)
299	Other Fringe Benefits	6,196	6,439	6,605	OPEB (currently 4 employees)
340	Medical & Dental Services	3,210	3,170	3,500	
399	Other Contracted Services	-	-	5,000	OPEB Actuarial
502	Building & Content Insurance	44,403	79,069	82,000	All Dept Except Health Dept
506	Liability Insurance	53,062	113,041	117,563	All Dept Except Health Dept
507	Medical Claims	25,371	32,012	43,000	
510	Trustee's Commission	187,060	200,000	200,000	
511	Vehicle & Equipment Insurance	53,534	95,985	99,234	All Depts
513	Worker's Compensation	131,562	117,693	122,000	
515	Liability Claim(s)	-	-	1,000	
516	Other Self-Insured Claims	-	-	14,000	
599	Other Charges	4,746	4,422	4,000	
	TOTAL OTHER CHARGES	\$ 509,144	\$ 719,067	\$ 766,902	
	90000 CAPITAL PROJECTS				
	91190 Other General Government Projects				
790	Other Equipment	\$ -	\$ 372,000	\$ 78,000	Remainder of Note Proceeds for Solid Waste

Franklin County, TN					FY 2014-2015 Budget Document
County General Fund # 101					
Fund #101		2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Proposed	
91200	Highway & Street Capital Projects				Going to purchase containers
714	Highway Equipment	\$ 53,000	\$ -	\$ -	
726	State-Aid Projects	-	65,122	-	
	TOTAL CAPITAL PROJECTS	\$ 53,000	\$ 437,122	\$ 78,000	
99100	Transfers Out	\$ 297,997	\$ 1,043,309	\$ 3,115,000	Hwy for Co & E911 Sign Maint \$15K, Operating Transfer for Solid Waste \$100K, Hwy CON \$3M
	TOTAL OPERATING TRANSFER	\$ 297,997	\$ 1,043,309	\$ 3,115,000	
	Total Estimated Expenditures & Other Uses	\$ 14,943,638	\$ 16,456,424	\$ 19,672,939	
	Excess of Estimated Revenue & Other Sources	\$ 1,158,301	\$ (697,705)	\$ 309,292	
	Over (Under) Estimated Expend. & Other Uses				
	Estimated Beginning Fund Balance - July 1	\$ 6,129,473	\$ 6,689,537	\$ 5,991,832	
	Estimated Ending Fund Balance -- June 30	7,287,775	5,991,832	6,301,124	
	Adjustment for Encumbrances	(598,238)			
	Less Reserves 2014-15 (5,322,681)				
	Committed for Other Purposes 34690			(5,000,000)	Sale of Hospital Proceeds
	Assigned for General Government 34710			(67,712)	Unclaimed Property Proceeds
	Assigned for Other Operations 34745			(255,469)	OPEB ARC Reserve
					Fund Balance Requirement 2.5% =\$484,598
	Estimated UNDESIGNATED Ending Fund Balance As of June 30	\$ 6,689,537	\$ 5,991,832	\$ 977,943	Fund Balance 5% =\$969,196

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

Franklin County, TN Public Library Fund # 115				FY 2014-2015 Budget Document	
Fund #115		2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Proposed	
Estimated Revenues					
40000 LOCAL TAXES					
40100 County Property Taxes					
40110	Current Property Tax	\$ 265,440	\$ 276,192	\$ 276,388	Represents 0.0321
40120	Trustee's Collections - Prior Year	5,506	7,655	7,655	
40125	Trustee's Collections - Bankruptcy	88	204	204	
40130	Circuit/Clerk & Master Collections - Prior Year	5,914	5,367	5,367	
40140	Interest and Penalty	1,199	1,489	1,489	
40150	Pick-Up Taxes	-	-	-	
40161	Payments in Lieu of Taxes - TVA	124	145	145	
40162	Payments in Lieu of Taxes - Local Utilities	1,213	950	960	
40163	Payments in Lieu of Taxes - Other	1,856	1,906	1,906	
40300 STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	\$ 753	\$ 1,727	\$ 1,727	
TOTAL LOCAL TAXES					
		\$ 282,093	\$ 295,635	\$ 295,841	
41000 LICENSES AND PERMITS					
41100 Licenses					
41140	Cable TV Franchise	\$ 1,264	\$ 1,319	\$ 1,319	
TOTAL LICENSES AND PERMITS					
		\$ 1,264	\$ 1,319	\$ 1,319	
43000 CHARGES FOR CURRENT SERVICES					
43100 General Service Charges					
43190	Other General Service Charges	\$ 18,580	\$ 17,877	\$ 17,877	
TOTAL CHARGES FOR CURRENT SERVICES					
		\$ 18,580	\$ 17,877	\$ 17,877	
44000 OTHER LOCAL REVENUES					
44100 Recurring Items					
44110	Interest Earned	\$ 1,266	\$ 1,777	\$ 1,777	
44170	Miscellaneous Refunds	167	-	-	
44990	Other Local Revenues	2,080	1,570	1,570	
TOTAL OTHER LOCAL REVENUES					
		\$ 3,513	\$ 3,347	\$ 3,347	
46000 STATE OF TENNESSEE					
46800	Other State Revenues				
46980	Other State Grants	\$ 1,050	\$ 1,419	\$ 1,500	Grant
46990	Other State Revenues	-	-	-	
TOTAL STATE OF TENNESSEE					
		\$ 1,050	\$ 1,419	\$ 1,500	
48000 OTHER GOVERNMENTS & CITIZENS GROUPS					
48130	Contributions	\$ 29,250	\$ 29,250	\$ 29,250	Winchester, Decherd, Estill Springs & Other
48610	Donations	2,633	2,993	2,993	Misc
TOTAL GENERAL GOVERNMENT GRANTS					
		\$ 31,883	\$ 32,243	\$ 32,243	
49800 OPERATING TRANSFERS					
Transfers In					
		\$ -	\$ -	\$ -	
TOTAL OPERATING TRANSFERS					
		\$ -	\$ -	\$ -	
Total Estimated Revenues & Other Sources					
		\$ 338,383	\$ 351,840	\$ 352,127	
Estimated Expenditures					
56500 LIBRARIES					
103	Assistant(s)	\$ 45,978	\$ 46,071	\$ 47,908	1 FT & 1 PT (30.5 Hrs) position
105	Supervisor/Director	40,613	40,612	41,657	Appointed - Salary
129	Librarians	23,171	23,260	24,305	1 FT position
186	Longevity	1,320	1,440	1,560	
187	Over Time	-	-	-	
189	Other Salaries & Wages	23,113	23,462	25,119	3 PT positions & Worked Holiday Hrs

Franklin County, TN Public Library Fund # 115				FY 2014-2015 Budget Document	
Fund #115		2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Proposed	
201	Social Security	8,162	8,191	8,780	
204	State Retirement	11,825	14,838	15,725	
206	Life Insurance	174	171	187	
207	Medical Insurance	25,005	26,081	26,420	
209	Disability Insurance	919	909	902	
210	Unemployment Compensation	698	892	864	
212	Employer Medicare Liability	1,909	1,897	2,053	
299	Other Fringe Benefits	1,060	1,060	1,060	
307	Communications	2,100	2,078	2,078	
320	Dues & Memberships	195	200	200	
335	Maintenance & Repair - Building	10,874	15,000	22,500	Painting & Lawn Maintenance
337	Maintenance & Repair - Office Equipment	1,684	1,023	2,500	
355	Travel	1,128	1,222	1,300	
399	Other Contracted Services	536	2,200	4,500	Network Electrical Consultant
432	Library Books/Media	15,101	21,607	30,000	Adult & Juv Books, Audio Visuals
435	Office Supplies	1,172	1,516	1,750	
437	Periodicals	870	768	1,400	
499	Other Supplies & Materials	1,995	2,057	2,500	Children's Materials & Programming
599	Other Charges	915	808	1,000	
709	Data Processing Equipment - TECH	645	-	3,000	
719	Other Equipment	-	2,206	35,000	
799	Other Capital Outlay	22,000	12,500	99,000	Roof Project
	TOTAL LIBRARIES	\$ 243,162	\$ 252,070	\$ 403,268	
	58400 OTHER CHARGES				
340	Medical & Dental Services	\$ -	\$ -	\$ 100	
347	Pest Control	600	600	600	Bid Item
452	Utilities	17,089	21,016	22,000	5% incr per WUS/3% incr per ERPUD
502	Building & Content Insurance	2,906	3,128	3,200	
506	Liability Insurance	995	1,071	1,120	
507	Medical Claims	-	-	100	
510	Trustee's Commission	5,767	6,038	6,250	
513	Workers Compensation	2,664	1,458	1,575	
516	Liability Claims	-	-	250	
	TOTAL OTHER EXPENDITURES	\$ 30,021	\$ 33,311	\$ 35,195	
99100	Transfers Out	\$ 2,000	\$ 2,000	\$ 3,000	Financial Software Library Portion
	TOTAL OPERATING TRANSFER	\$ 2,000	\$ 2,000	\$ 3,000	
	Total Estimated Expenditures	\$ 275,183	\$ 287,381	\$ 441,463	
	Excess of Estimated Revenues Over (Under)				
	Estimated Expenditures	\$ 63,200	\$ 64,459	\$ (89,336)	
	Estimated Beginning Fund Balance July 1	157,920	221,120	285,579	
	Adjust for Encumbrances				
	Estimated Ending Fund Balance June 30	\$ 221,120	\$ 285,579	\$ 196,243	Fund Balance Requirement 5% = \$21,771

Franklin County, TN					FY 2014-2015 Budget Document
Solid Waste Fund # 116					
Fund #116					
Account No.	Account Description	2012-2013 Actual	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
Estimated Revenues					
40000	LOCAL TAXES				
40100	County Property Taxes				
40110	Current Property Taxes	\$ 894,472	\$ 903,236	\$ 925,814	Represents \$0.1543
40120	Trustee's Collection - Prior Year	23,948	25,424	26,000	
40125	Trustee's Collection - Bankruptcy	611	514	600	
40130	Clerk & Master Collection Prior Year	20,649	20,445	20,750	
40140	Interest and Penalty	4,767	4,473	4,850	
40161	Payment in Lieu of Taxes - TVA	595	690	750	
40162	Payment in Lieu of Taxes - Local Utilities	-	-	-	
40163	Payment in Lieu of Taxes -- Other	125	250	250	
40300	STATUTORY LOCAL TAXES				
40320	Bank Excise Tax	3,589	8,238	8,250	
	TOTAL LOCAL TAXES	\$ 948,756	\$ 963,270	\$ 987,264	
41100	LICENSES				
41140	Cable TV Franchise	\$ 6,102	\$ 6,290	\$ 6,450	
	TOTAL LICENSES	\$ 6,102	\$ 6,290	\$ 6,450	
43000	CHARGES FOR CURRENT SERVICES				
43100	General Service Charges				
43109	Transfer Waste Stations Collection Charges	\$ 10,000	\$ 10,000	\$ 10,000	
43110	Tipping Fees	13,483	18,420	20,000	
43190	Other General Service Charges	-	-	-	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 23,483	\$ 28,420	\$ 30,000	
44000	OTHER LOCAL REVENUES				
44100	Recurring Items				
44110	Interest Earned	\$ 115,953	\$ 69,108	\$ 70,000	
44145	Sale of Recycled Material	149,267	156,244	160,000	
44170	Miscellaneous Refunds	30,605	288	-	
44500	Nonrecurring Items				
44990	Other Local Revenues	-	-	-	
	TOTAL OTHER LOCAL REVENUES	\$ 295,825	\$ 225,640	\$ 230,000	
46100	GENERAL GOVERNMENT GRANTS				
46170	Solid Waste Grants	\$ 23,116	\$ 25,380	\$ 25,500	
	TOTAL GENERAL GOVERNMENT GRANTS	\$ 23,116	\$ 25,380	\$ 25,500	
49800	OPERATING TRANSFERS				
	Transfers In	\$ -	\$ 100,000	\$ 100,000	Operating Cash
	TOTAL OPERATING TRANSFERS	\$ -	\$ 100,000	\$ 100,000	
	Total Estimated Revenues & Other Sources	\$ 1,297,282	\$ 1,349,000	\$ 1,379,214	
Estimated Expenditures					
55720	SANITATION EDUCATION/INFORMATION				
302	Advertising	\$ 515	\$ 600	\$ 750	
429	Instructional Supplies & Materials	-	-	-	
499	Other Supplies & Materials	75	288	750	
	TOTAL SANITATION EDUC./INFO.	\$ 590	\$ 888	\$ 1,500	
55732	CONVENIENCE CENTERS				
149	Laborers	\$ 165,171	\$ 168,798	\$ 178,000	Fin Dir shows \$0.50
201	Social Security	10,355	10,579	11,222	
210	Unemployment Compensation	1,939	1,871	2,754	
212	Employer Medicare Liability	2,422	2,483	2,625	
299	Other Fringe Benefits	2,000	1,850	3,000	

Franklin County, TN					FY 2014-2015 Budget Document
Solid Waste Fund # 116					
Fund #116		2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Proposed	
307	Communication	7,493	8,177	7,000	
335	Maintenance & Repair -- Buildings	7,090	4,550	7,000	
336	Maintenance & Repair -- Equipment	19,385	16,395	21,000	
452	Utilities	11,802	13,344	14,000	
499	Other Supplies & Materials	4,170	3,187	4,000	
733	Solid Waste Equipment	-	-	-	
	TOTAL CONVENIENCE CENTERS	\$ 231,827	\$ 231,235	\$ 250,601	
55733	TRANSFER STATIONS				Fin Dir shows \$0.50
105	Supervisor/Director	\$ 53,830	\$ 49,344	\$ 53,830	
106	Deputy(ies)	33,592	33,721	34,766	
141	Foreman	30,604	30,714	31,759	
142	Mechanic	32,722	23,673	29,065	
145	Equipment Operators - Light	87,922	123,791	102,147	
147	Truck Drivers	23,182	23,260	24,304	
149	Laborers	50,299	60,860	47,461	
184	Educational Incentive -- Co. Official/Admin. Officer	1,000	1,000	-	
185	Educational Incentive -- Other County Employees	1,000	1,000	850	
186	Longevity	5,820	6,480	6,240	
187	Overtime	2,344	4,903	2,500	
189	Other Salaries & Wages (Worked Holidays)	-	185	1,200	
201	Social Security	18,958	18,680	20,852	
204	State Retirement	39,538	40,468	44,328	
206	Life Insurance	491	515	515	
207	Medical Insurance	64,086	70,149	72,655	
209	Disability Insurance	2,325	2,511	2,537	
210	Unemployment Compensation	1,403	1,410	1,188	
212	Employer Medicare Liability	4,434	4,372	4,877	
299	Other Fringe Benefits	2,250	2,200	2,200	
307	Communication	1,469	1,492	1,500	
309	Contracts with Government Agencies	368,959	320,658	335,000	Inter-local & Allied Waste
312	Contracts with Private Agencies	80,247	91,288	95,000	Tire Disposal - Johnson Mulching
320	Dues & Memberships	289	295	295	SWA
336	Maintenance & Repair - Equipment	15,911	13,196	18,500	
338	Maintenance & Repair - Vehicles	11,820	300	2,000	
347	Pest Control	319	319	320	
348	Postage	273	300	300	
355	Travel	-	50	1,000	SWA Conference
361	Permits	-	1,500	1,500	State Permits
412	Diesel Fuel	36,235	35,505	38,000	
425	Gasoline	4,747	4,674	5,000	
433	Lubricants	1,377	1,820	2,500	
435	Office Supplies	2,344	802	1,750	
450	Tires & Tubes	10,494	9,000	10,000	
451	Uniforms	1,635	1,772	1,800	
452	Utilities	7,929	11,454	12,000	
453	Vehicle Parts	4,962	5,500	6,000	
499	Other Supplies & Materials	17,488	19,000	19,000	
524	Staff Development	-	75	600	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	121	-	350	
733	Solid Waste Equipment	6,500	1,000	3,000	Loader & Octagonal Containment Units
790	Other Equipment	-	-	-	

Franklin County, TN					FY 2014-2015 Budget Document
Solid Waste Fund # 116					
Fund #116		2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Proposed	
	TOTAL TRANSFER STATIONS	\$ 1,028,919	\$ 1,019,237	\$ 1,038,690	
55770	POST CLOSURE CARE COST				
312	Contracts with Private Agencies	\$ 6,300	\$ 7,000	\$ 8,000	Landfill --well testing & methane maint.
602	Principal on Notes	-	-	-	Gresham, EPA
604	Interest on Notes	-	-	-	
	TOTAL POST CLOSURE CARE COST	\$ 6,300	\$ 7,000	\$ 8,000	
58400	OTHER EXPENDITURES				
340	Medical & Dental Services	\$ 460	\$ 350	\$ 350	
502	Building & Content Insurance	12,872	13,855	14,000	
506	Liability Insurance	15,018	16,163	16,250	
507	Medical Claims	9,448	155	4,000	
510	Trustee's Commission	20,228	19,930	20,800	
511	Vehicle & Equipment Insurance	15,018	16,164	16,400	
513	Workers Compensation	8,053	8,742	9,000	
516	Liability Claims	1,000	-	2,000	
599	Other Charges	209	175	400	
	TOTAL OTHER EXPENDITURES	\$ 82,306	\$ 75,534	\$ 83,200	
99100	OPERATING TRANSFERS				
590	Transfers to Other Funds	\$ 3,803	\$ 103,803	\$ 103,803	Operating Cash & Financial Software Maintenance
	TOTAL OPERATING TRANSFER	\$ 3,803	\$ 103,803	\$ 103,803	
	Total Estimated Expenditures	\$ 1,353,745	\$ 1,437,697	\$ 1,485,794	
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ (56,463)	\$ (88,697)	\$ (106,579)	
	Estimated Beginning Fund Balance July 1	345,116	288,653	199,956	
	Adjust for Encumbrances				
	Estimated Ending Fund Balance June 30	\$ 288,653	\$ 199,956	\$ 93,377	Fund Balance Requirement 5% = \$89,301

Franklin County, TN					FY 2014-2015 Budget Document
Local Purpose Tax (Rural Fire) Fund # 120					
Fund #120					
Account	Account Description	2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
No.		Actual	Estimated	Proposed	
Estimated Revenues					
40000 LOCAL TAXES					
40100 County Property Taxes					
40110	Current Property Taxes	\$ 338,384	\$ 344,980	\$ 341,065	Represents \$0.0741
40120	Trustee's Collection - Prior Year	10,898	10,691	10,000	
40125	Trustee's Collection - Bankruptcy	278	239	260	
40130	Clerk & Master Collection Prior Year	7,712	7,100	7,600	
40140	Interest & Penalty	2,048	2,039	2,060	
40150	Pickup Taxes	-	-	-	
40161	Payment in Lieu of Taxes - TVA	292	283	380	
40163	Payment in Lieu of Taxes - Other	60	61	65	
40200 County Local Option Taxes					
40220	Hotel/Motel Tax	97,313	103,987	115,891	
TOTAL LOCAL TAXES		\$ 456,985	\$ 469,379	\$ 477,321	
40300 STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	\$ 1,723	\$ 3,955	\$ 1,750	
TOTAL STATUTORY LOCAL TAXES		\$ 1,723	\$ 3,955	\$ 1,750	
41100 LICENSES & PERMITS					
41140	Cable TV Franchise	\$ 3,029	\$ 3,048	\$ 3,400	
41520	Building Permits	20,000	20,000	20,000	
TOTAL LICENSES & PERMITS		\$ 23,029	\$ 23,048	\$ 23,400	
48100 OTHER GOVERNMENTS					
48130	Contributions	\$ -	\$ -	\$ -	
TOTAL OTHER GOVERNMENTS		\$ -	\$ -	\$ -	
TOTAL ESTIMATED REVENUES		\$ 481,737	\$ 496,382	\$ 502,471	
Estimated Expenditures					
54310 FIRE PREVENTION & CONTROL					
309	Contracts with Government Agencies	\$ 2,000	\$ 2,000	\$ 2,000	State Forestry Contract
338	Maintenance & Repair of Vehicles	-	1,000	1,000	Fire Safety House and Truck
399	Other Contracted Services	523,000	490,005	490,000	\$30,000 to each of 15 Depts
425	Gasoline	-	150	150	Gas for Fire Safety House Truck
499	Other Supplies & Materials	75	500	500	Training Association Alloc
510	Trustee's Commission	8,395	8,571	9,000	
524	In-Service Staff Development	181	341	100	Training Association Alloc
599	Other Charges	548	750	750	
790	Other Equipment	-	100	100	Training Association Alloc
TOTAL FIRE PREVENTION & CONTROL		\$ 534,199	\$ 503,417	\$ 503,600	
TOTAL ESTIMATED EXPENDITURES		\$ 534,199	\$ 503,417	\$ 503,600	
Excess of Estimated Revenue & Other Sources					
Over (Under) Estimated Expenditures		\$ (52,462)	\$ (7,035)	\$ (1,129)	
Estimated Beginning Fund Balance July 1		\$ 133,314	\$ 80,852	\$ 73,817	
Adjust for Encumbrances		\$ -	\$ -	\$ -	
Estimated Ending Fund Balance June 30		\$ 80,852	\$ 73,817	\$ 72,689	Fund Balance Required 5%=\$25,180

Franklin County, TN				FY 2014-2015 Budget Document	
Drug Control Fund # 122					
Fund # 122					
Account No.	Account Description	2012-2013 Actual	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
Estimated Revenues					
42000	FINES, FORFEITURES AND PENALTIES				
42100	Circuit Court				
42140	Drug Control Fines	\$ 7,083	\$ 12,131	\$ 8,200	
42300	General Sessions Court				
42340	Drug Control Fines	5,312	11,888	11,500	
42900	Other Fines, Forfeitures and Seizures				
42910	Proceeds from Confiscated Property	29,295	28,904	29,300	
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 41,690	\$ 52,923	\$ 49,000	
43000 CHARGES FOR CURRENT SERVICES					
43100 GENERAL SERVICE CHARGES					
43190	Other General Service Charges	\$ 50	\$ 50	\$ 50	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 50	\$ 50	\$ 50	
44000 OTHER LOCAL REVENUES					
44100 Recurring Items					
44170	Miscellaneous Refunds	\$ 249	\$ 2,565	\$ 500	
44500 Nonrecurring Items					
44530	Sale of Equipment	5,626	-	-	
44540	Sale of Property	-	8,500	5,750	
44990	Other Local Revenue	-	-	-	
	TOTAL OTHER LOCAL REVENUES	\$ 5,875	\$ 11,065	\$ 6,250	
46000 STATE REVENUES					
46290	Other Public Safety Grants	\$ -	\$ -	\$ -	
46990	Other State Revenues	-	-	-	Substance Tax Revenue
	TOTAL STATE REVENUES	\$ -	\$ -	\$ -	
47600 Direct Federal Revenue					
47250	Law Enforcement Grants	\$ 9,245	\$ -	\$ -	
47700	Asset Forfeiture Funds	-	-	-	
47990	Other Direct Federal Revenue	-	52,000	40,000	
	TOTAL DIRECT FEDERAL REVENUE	\$ 9,245	\$ 52,000	\$ 40,000	
48000 OTHER GOV'TS. & CITIZENS GROUPS					
48100 Other Governments					
48130	Contributions	\$ -	\$ -	\$ -	
48600 Citizens Groups					
48610	Donations	1,700	50	-	
48990	Other (Cities for EFI & TBI)	-	-	-	
	TOTAL OTHER GOV. & CITIZENS GROUPS	\$ 1,700	\$ 50	\$ -	
	Total Estimated Revenues	\$ 58,560	\$ 116,088	\$ 95,300	

Fund # 122					
Account No.	Account Description	2012-2013 Actual	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
Estimated Expenditures					
54000	PUBLIC SAFETY				
54150	Drug Enforcement				
319	Drug Control Payments	\$ 15,000	\$ 8,000	\$ 10,000	
336	Maintenance & Repair -- Equipment	-	-	500	
338	Maintenance & Repair -- Vehicles	-	-	500	
340	Medical & Dental	-	-	250	Meth Physicals & Lab
355	Travel	1,166	2,200	3,000	
399	Other Contracted Services	3,038	6,100	6,500	
401	Animal Food and Supplies	1,757	1,400	2,000	
429	Instructional Materials & Supplies (DARE)	6,612	14,895	15,000	DARE - Non Grant Expenses
431	Law Enforcement Supplies	438	1,876	3,000	
499	Other Supplies & Materials	3,407	800	1,000	
509	Refunds	-	-	50	
524	Staff Development	600	2,480	1,800	
599	Other Charges	2,594	4,600	2,500	
716	Law Enforcement Equipment	12,146	26,425	25,000	
718	Motor Vehicles	-	-	28,000	
790	Other Equipment	9,245	3,933	3,000	
	TOTAL DRUG ENFORCEMENT	\$ 56,003	\$ 72,709	\$ 102,100	
58000	OTHER GENERAL GOVERNMENT				
58400	Other Charges				
510	Trustee's Commission	\$ 485	\$ 600	\$ 600	
	TOTAL OTHER CHARGES	\$ 485	\$ 600	\$ 600	
	Total Estimated Expenditures	\$ 56,488	\$ 73,309	\$ 102,700	
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ 2,072	\$ 42,779	\$ (7,400)	
	Estimated Beginning Fund Balance -- July 1	44,188	46,260	89,039	
	Adjust for Encumbrances				
	Estimated Ending Fund Balance -- June 30	\$ 46,260	\$ 89,039	\$ 81,639	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 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
Estimated Revenues					
40000	LOCAL TAXES				
40100	COUNTY PROPERTY TAXES				
40110	Current Property Taxes	\$ 353,644	\$ 533,806	\$ 541,582	Represents \$0.0629
40120	Trustee's Collection Prior Year	7,342	10,172	11,000	
40125	Trustee's Collection Bankruptcy	196	230	250	
40130	Clerk & Master Collection Prior Year	7,841	9,168	12,000	
40140	Interest and Penalty	1,642	1,983	2,025	
40150	Pick-Up Taxes	-	-	-	
40161	Payment in Lieu of Taxes - TVA	164	207	250	
40162	Payment in Lieu of Taxes - Local Utilities	1,611	1,902	2,000	
40163	Payment in Lieu of Taxes - Other	2,460	1,755	2,250	
40200	COUNTY LOCAL OPTION TAXES				
40280	Mineral Severance Tax	44,717	38,755	42,000	
40300	STATUTORY LOCAL TAXES				
40320	Bank Excise Tax	995	3,355	3,355	
40390	Other Statutory Local Taxes	-	-	-	
	TOTAL LOCAL TAXES	\$ 420,612	\$ 601,333	\$ 616,712	
41100	LICENSES AND PERMITS				
41140	Cable TV Franchise	\$ 1,673	\$ 2,257	\$ 2,300	
	TOTAL LICENSES AND PERMITS	\$ 1,673	\$ 2,257	\$ 2,300	
43000	CHARGES FOR CURRENT SERVICES				
43100	GENERAL SERVICE CHARGE				
43190	Other General Service Charges	\$ 398	\$ 1,103	\$ 1,500	Serv. Charge to Govt. Entities for Req
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 398	\$ 1,103	\$ 1,500	
44000	OTHER LOCAL REVENUES				
44100	RECURRING ITEMS				
44130	Sale of Materials and Supplies	\$ 1,128	\$ 1,951	\$ 1,200	Matls. Charge to Govt. entities for Req
44170	Miscellaneous Refunds	2,306	1,000	1,000	Misc. Refunds & Occ Accident
44500	NONRECURRING ITEMS				
44530	Sale of Equipment	5,660	12,000	11,000	Surplus Equip. Sales
44560	Damages Recovered from Individuals	-	-	-	Chgs. To Individuals -- Ex:guardrail repair
44990	Other Local Revenues	200	200	400	
	TOTAL OTHER LOCAL REVENUES	\$ 9,294	\$ 15,151	\$ 13,600	
46000	STATE OF TENNESSEE				
46400	Public Works Grants				
46410	Bridge Program	\$ -	\$ 105,000	\$ 231,770	Norwood Creek Bridge (98/2)
46420	State Aid Program	-	-	125,000	Old Estill Springs Rd
46490	Other Public Works Grants	-	-	-	
46800	Other State Revenues				
46920	Gasoline and Motor Fuel Tax	1,878,602	1,880,542	1,888,750	
46930	Petroleum Special Tax	29,621	29,622	29,622	
46980	Other State Grants	-	-	-	
	TOTAL STATE OF TENNESSEE	\$ 1,908,223	\$ 2,015,164	\$ 2,275,142	
47000	FEDERAL GOVERNMENT				
47230	Disaster Relief	\$ -	\$ -	\$ -	
47590	Other Federal thru State	-	-	-	
	TOTAL FEDERAL GOVERNMENT	\$ -	\$ -	\$ -	
	TOTAL ESTIMATED REVENUES	\$ 2,340,200	\$ 2,635,008	\$ 2,909,254	
49000	OTHER SOURCES				

Fund # 131		2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Proposed	
49200	Notes Issued	\$ -	\$ -	\$ -	
49300	Capitalized Leases Issued	-	-	-	
49800	Transfers In	16,667	17,872	18,000	E-911 sign maint.
	Total Other Sources (Non-Revenue)	\$ 16,667	\$ 17,872	\$ 18,000	
	Total Estimated Revenues & Other Sources	\$ 2,356,867	\$ 2,652,880	\$ 2,927,254	
Estimated Expenditures					
61000	ADMINISTRATION				
101	County Official	\$ 71,475	\$ 74,770	\$ 77,290	Elected - State Mandated 4.89%
103	Assistant	100,249	101,246	123,547	3 positions
185	Educational Incentive (COCTP & Emp. Educ.)	-	-	850	
186	Longevity	3,210	4,020	4,140	
187	Overtime Pay	325	1,000	2,500	2 positions O/T
189	Other Salaries and Wages	1,694	2,500	4,000	Commission Right of Way Project
191	Board & Committee Member Fees	18,240	18,240	21,600	Highway Commission
201	Social Security	12,238	12,350	14,565	Employees & Hwy. Commission
204	State Retirement	23,307	24,185	27,458	Employees Only
206	Life Insurance	172	187	187	" "
207	Medical Insurance	27,973	29,569	26,420	" "
208	Dental Insurance	971	1,000	972	" "
209	Disability Insurance	1,479	1,475	1,613	" "
210	Unemployment Compensation	2,151	4,533	1,500	Non-Contributory Employer
212	Employer Medicare	2,862	2,905	3,406	Employees & Hwy. Commission
299	Other Fringe Benefits	579	945	1,000	Safety Incentive, Christmas Bonus
320	Dues and Memberships	4,383	4,163	4,400	TCHOA, TCHOA Region II, TCSA
331	Legal Services	65	-	2,000	Attorney Services
332	Legal Notices, Recording & Court Costs	83	250	1,000	Newspaper Ads, Registration of Deeds
337	Maintenance & Repair - Office Equipment	1,825	1,900	2,000	Contracted Repair of office equip.
348	Postal Charges	100	100	100	
355	Travel (Meals, Mileage, Lodging, Parking, Etc.)	2,887	2,136	2,500	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	300	155	2,000	Deed Services
435	Office Supplies	1,728	900	2,000	Administration office supplies
524	In Service/Staff Development	1,414	1,427	1,600	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,030	1,200	1,200	Miscellaneous
	TOTAL ADMINISTRATION	\$ 280,740	\$ 291,156	\$ 329,849	
62000	HIGHWAY & BRIDGE MAINTENANCE				
141	Foremen	\$ 30,401	\$ 29,942	\$ 39,421	1 position
142	Mechanic	27,986	41,265	35,580	1 position
144	Equipment Operators Heavy	112,317	79,916	155,514	4 positions
145	Equipment Operators Light	106,866	101,140	133,892	7 positions <15K for quarry time
147	Truck Drivers	77,927	69,686	95,025	5 positions
149	Laborers	12,530	-	-	1 position
186	Longevity	10,380	10,080	11,280	
187	Overtime Pay	7,021	6,240	10,000	
201	Social Security	23,979	21,022	31,947	
204	State Retirement	49,146	44,840	67,915	
206	Life Insurance	710	600	655	
207	Medical Insurance	104,901	90,591	89,167	
208	Dental Insurance	3,507	3,075	3,280	
209	Disability Insurance	3,227	2,853	4,055	
212	Employer Medicare	5,608	4,928	7,472	Hwy. Maintenance Employees
299	Other Fringe Benefits	2,659	3,134	3,500	Safety incentive, Christmas bonus
399	Other Contracted Services	2,350	2,750	5,000	Survey, Tree Service & Fence
403	Asphalt - Cold Mix	-	12,338	40,000	Liquid asphalt for cold mix

Fund # 131					
Account No.	Account Description	2012-2013 Actual	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
408	Concrete	15	-	1,500	covering tile
409	Crushed Stone	1,746	3,315	6,000	stone for cold mix
426	General Construction Materials	310	3,000	3,000	construction supplies for road maint. Jobs
436	Other Road Materials	30,612	11,057	20,000	striping, salt
438	Pipe	5,391	5,769	7,500	Maintenance Pipe
443	Road Signs	32,216	34,022	35,000	signs and supplies begin state mandate
446	Small Tools	-	1,700	1,500	
499	Other Supplies & Materials	3,529	2,671	3,500	Flags, Vests, Raincoats, spray paint, etc.
	TOTAL HIGHWAY AND BRIDGE MAINTENANCE	\$ 655,334	\$ 585,934	\$ 811,703	
63100	OPERATION AND MAINTENANCE OF EQUIPMENT				
141	Foremen	\$ 16,936	\$ 30,470	\$ 43,597	1 position
186	Longevity	-	-	-	
187	Overtime	885	-	1,000	
189	Other Salaries and Wages	27,477	3,850	1,000	1 position
201	Social Security	2,829	2,154	2,843	
204	State Retirement	4,099	4,584	6,046	
206	Life Insurance	62	55	47	
207	Medical Insurance	11,273	8,397	6,605	
208	Dental Insurance	386	292	243	
209	Disability Insurance	233	285	357	
212	Employer Medicare	662	503	665	
299	Other Fringe Benefits	312	302	250	Safety incentive, Christmas bonus
335	Maintenance & Repair -- Building	2,145	-	10,000	Replace Roof & Gutters
336	Maintenance & Repair - Equipment (contracted)	4,942	4,071	20,000	Thompson, L.B. Smith, etc
412	Diesel Fuel	90,108	78,000	95,000	all equip. not quarry
418	Equipment and Machinery Parts	63,691	43,815	70,000	all parts not quarry
424	Garage Supplies	16,023	15,499	16,500	Highway shop supplies
425	Gasoline	33,532	27,134	30,000	all vehicles not quarry
433	Lubricants	8,658	8,500	12,000	all vehicles and equip. not quarry
446	Small Tools	195	200	2,000	Highway shop
450	Tires & Tubes	30,855	22,004	23,000	all tires not quarry
499	Other Supplies & Materials	13	50	250	Highway shop
	TOTAL OPERATION & MAINTENANCE OF EQUIP	\$ 315,316	\$ 250,165	\$ 341,403	
63400	QUARRY OPERATIONS				
141	Foremen	\$ 30,401	\$ 29,942	\$ 39,421	1 position
145	Equipment Operators Light	40,156	35,762	49,473	1 position and 15K for other additional
186	Longevity	1,740	1,860	1,980	
187	Overtime Pay	10	100	1,000	Quarry associated overtime
189	Other Salaries & Wages	2,964	1,701	4,000	Other than Lt Oper
201	Social Security	4,622	4,539	5,975	
204	State Retirement	9,975	8,975	12,703	
206	Life Insurance	98	1,638	94	
207	Medical Insurance	19,147	19,424	16,513	
208	Dental Insurance	645	642	608	
209	Disability Insurance	489	472	606	
212	Employer Medicare	1,081	982	1,397	
299	Other Fringe Benefits	425	502	500	Safety incentive, Christmas bonus
307	Communications	828	911	925	Phone & fax @ quarry
321	Engineering Services	4,200	9,603	5,000	Engineering
323	Explosive and Drilling Services	19,356	20,506	25,000	Volume control & cost of pulling shots
330	Operating Lease Payments	8,400	9,000	9,600	Holland Lease
335	Maintenance & Repair -- Building	-	1,900	2,000	
336	Maintenance and Repair - Equipment	11,026	135,617	25,000	Electrical & contracted service
349	Printing, Stationery & Forms	-	-	750	Quarry load tickets
412	Diesel Fuel	15,742	16,000	18,000	

Fund # 131					
Account No.	Account Description	2012-2013 Actual	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
415	Electricity	38,530	35,943	46,000	Crusher & Office Electrical
418	Equipment and Machinery Parts	18,616	10,793	19,000	
424	Garage Supplies	9,983	4,768	5,000	Quarry shop supplies
433	Lubricants	479	2,923	3,500	
450	Tires and Tubes	110	-	10,000	
454	Water and Sewer	1,048	729	1,100	crusher and office water
499	Other Supplies and Materials	524	50	500	
	TOTAL QUARRY OPERATIONS	\$ 240,595	\$ 355,282	\$ 305,646	
65000	OTHER CHARGES				
215	On Be-half OPEB Payments	\$ -	\$ 12,935	\$ 12,935	OPEB Trust
299	Other Fringe Benefits	-	-	7,462	Retiree's Insurance
307	Communications	6,141	7,600	7,600	office phones, pager, mobiles, ISP charges
322	Evaluation and Testing	-	-	1,000	
340	Medical and Dental Services	960	231	2,500	drug testing fees
347	Pest Control	300	300	350	Bid Item w/additional
359	Disposal Fees	3,648	4,700	5,000	dumpster fees
361	Permits	2,804	3,104	3,200	charges for mine and environmental permits
451	Uniforms	10,832	3,380	4,000	
452	Utilities	13,412	13,658	15,500	Hwy shop and office
502	Building and Contents Insurance	23,404	25,190	26,000	yearly premium
506	Liability Insurance	27,305	29,388	30,000	yearly premium
507	Medical Claims	7,385	9,116	12,000	Occ.Acc. Medical claims deductibles
508	Premiums on Surety Bond	772	925	900	yearly premium
510	Trustees Commission	26,887	29,650	30,000	
511	Vehicle & Equipment Insurance	27,305	29,388	30,000	yearly premium
513	Workers Compensation	14,268	11,657	16,000	Occ. Acc. Premium
516	Other Self Insured Claims	389	228	4,000	Occ. Acc. Related charges
599	Other Charges	664	1,600	1,800	misc. fees & expenses
	TOTAL OTHER CHARGES	\$ 166,476	\$ 183,050	\$ 210,247	
68000	CAPITAL OUTLAY				
321	Engineering Services	\$ -	\$ -	\$ -	engineering & surveying for cap. proj.
705	Bridge Construction	-	106,930	236,500	Carter Rd
707	Building Improvements	14,009	-	-	
708	Communication Equipment	7,592	7,000	10,000	repeater rent, radio purchases and repair
713	Highway Construction	309,690	-	5,000	
713	Highway Construction District 1 (Bal 6/19 \$46,805)	-	144,569	160,000	
713	Highway Construction District 2 (Bal 6/19 \$77,464)	-	101,862	160,000	
713	Highway Construction District 3 (Bal 6/19 \$14,828)	-	113,404	160,000	
713	Highway Construction District 4 (Bal 6/19 \$68,838)	-	105,765	160,000	
714	Highway Equipment	-	-	-	
718	Motor Vehicles	14,000	7,750	27,000	
719	Office Equipment	-	-	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	4,501	20,000	
799	Other Capital Outlay	240	4,054	10,000	unexpected capital expenditures
	TOTAL CAPITAL OUTLAY	\$ 372,598	\$ 595,835	\$ 1,091,500	
82100	DEBT SERVICE PRINCIPAL				
82120	Highways and Streets				
602	Principal on Notes	\$ 11,308	\$ 11,881	\$ 12,461	
610	Principal on Capitalized Leases	37,099	38,882	26,954	Trucks 09/10
	TOTAL DEBT SERVICE PRINCIPAL	\$ 48,407	\$ 50,763	\$ 39,415	
82200	DEBT SERVICE INTEREST				
82220	Highways and Streets				
604	Interest on Notes	\$ 7,814	\$ 7,241	\$ 6,663	
611	Interest on Capitalized Leases	4,045	2,264	479	Trucks 09/10
	TOTAL DEBT SERVICE INTEREST	\$ 11,859	\$ 9,505	\$ 7,142	

Fund # 131					
Account No.	Account Description	2012-2013 Actual	2013-2014 Estimated	2014-2015 Proposed	FURTHER EXPLANATION
99100	Transfers Out				
590	Transfers to Other Funds	\$ 203,803	\$ 3,803	\$ 3,803	Software Maint. & Hwy.Cap. 6 mil Proj til 2014
	Total Other Uses (Transfers Out)	\$ 203,803	\$ 3,803	\$ 3,803	
	TOTAL ESTIMATED EXPENDITURES	\$ 2,295,128	\$ 2,325,492	\$ 3,140,708	
	Excess of Estimated Revenues Over (Under)				
	Estimated Expenditures	\$ 61,739	\$ 327,388	\$ (213,454)	
	Estimated Beginning Fund Balance July 1	760,513	822,252	1,149,640	
	Adjsutment for Encumbrances				
	Assigned Highway/Public Works Districts - 34750			(207,935)	
	Assigned Other Operations OPEB ARC - 34745			(60,890)	
					Required Fund Balance Policy 5%
	Estimated Ending Fund Balance June 30	\$ 822,252	\$ 1,149,640	\$ 667,361	\$145,300

Franklin County, TN				FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141					
Fund #141					
Account No.	Account Description	2012-2013 Actual	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
Estimated Revenues					
40000	Local Taxes				
40100	County Property Taxes				
40110	Current Property Taxes	\$ 9,121,385	\$ 9,132,499	\$ 9,200,002	Represents \$1.0685
40120	Trustee's Collection - Prior Year	200,214	250,000	250,000	
40125	Trustee's Collection - Bankruptcy	5,105	6,000	5,000	
40130	Clerk & Master Collections - Prior Year	204,417	130,000	130,000	
40140	Interest and Penalty	43,712	40,000	40,000	
40161	Payments in Lieu of Taxes - TVA	4,271	5,000	5,000	
40162	Payments in Lieu of Taxes - Local Utilities	39,082	30,000	30,000	
40163	Payments in Lieu of Taxes - Other	63,616	33,000	33,000	
40200	County Local Option Taxes				
40210	Local Option Sales Tax	\$ 3,930,600	\$ 3,930,600	\$ 3,930,600	
40275	Mixed Drink Tax	-	105,948	30,000	\$5,000 regular & \$25,000 back payment City of Winchester
40300	Statutory Local Taxes				
40320	Bank Excise Tax	\$ 25,743	\$ 57,500	\$ 30,000	
40350	Interstate Telecommunications Tax	3,341	3,200	3,000	
	Total Local Taxes	\$ 13,641,485	\$ 13,723,747	\$ 13,686,602	
41000	Licenses and Permits				
41110	Marriage License	\$ 2,926	\$ 2,800	\$ 2,800	
41140	Cable TV Franchise	43,765	41,000	41,000	
	Total Licenses and Permits	\$ 46,691	\$ 43,800	\$ 43,800	
43500	Education Charges				
43513	Tuition- Summer School	\$ -	\$ -	\$ -	
43517	Tuition-Other	257,564	264,397	264,397	ESP
43583	Total Charges for Current Services	-	-	-	
	Total Education Charges	\$ 257,564	\$ 264,397	\$ 264,397	
44000	Other Local Revenues				
44100	Recurring Items				
44110	Interest Earned	\$ -	\$ -	\$ -	
44120	Lease/Rentals	12,204	12,204	12,204	Nextel Lease
44146	E-Rate Funding	59,080	40,000	-	
44170	Miscellaneous Refunds	124,859	24,100	23,000	Elem BB \$18,000, STC \$
44500	Non-Recurring Items				
44530	Sale of Equipment	\$ 5,091	\$ 55	\$ -	
44540	Sale of Property	-	8,500	-	Old Hillcrest Property
44570	Contributions & Gifts	68,020	44,300	3,000	Campora \$3,000
44990	Other Local Revenues	228,043	312,927	218,752	Headstart & STC
	Total Other Local Revenues	\$ 497,297	\$ 442,086	\$ 256,956	
46000	State of Tennessee				
46500	Regular Education Funds				
46511	Basic Education Program	\$ 25,757,371	\$ 25,654,000	\$ 25,680,000	updated with June's estimated
46515	Early Childhood Education	1,128,786	1,134,924	1,134,924	Pre School Programs
46550	Driver Education	1,789	1,800	1,800	
46590	Other State Educ Funds	532,964	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

Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT
General Purpose School Fund # 141					
Fund #141					
Account No.	Account Description	2012-2013 Actual	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
46610	Career Ladder Program	206,015	213,220	213,220	
46615	Career Ladder - Extended Contract	57,400	43,000	43,000	
	Total Regular Education Funds	\$ 27,684,324	\$ 28,047,255	\$ 27,496,077	
46800 Other State Revenue					
46851	State Revenue Sharing - TVA	\$ 50,000	\$ 50,000	\$ 50,000	
46980	Other State Grants	150,792	3,035	-	
46990	Other State Revenue	1,000	-	-	
	Total Other State Revenue	\$ 201,792	\$ 53,035	\$ 50,000	
	Total State of Tennessee	\$ 27,886,116	\$ 28,100,290	\$ 27,546,077	
47000 Federal Government					
47100 Federal through State					
47120	Adult Basic Education	\$ 103,305	\$ -	\$ -	
47143	Special Education Grants -- IDEA	172,469	73,920	95,000	High cost Reimbursement based on 4 yr average
47210	Job Training Partnership	53,023	53,397	53,397	
47590	Other Federal thru State	-	-	-	
47640	ROTC Reimbursement	36,796	83	-	ROTC
47990	Other Direct Federal Revenue	631,754	157,619	-	
	Total Federal Through State	\$ 997,347	\$ 285,019	\$ 148,397	
	Total Estimated Revenues	\$ 43,326,499	\$ 42,859,339	\$ 41,946,229	
49000 OTHER SOURCES					
48990	Other Governmentbt (Headstart)	\$ -		\$ -	
49200	Notes Issued	-		-	
49300	Capital Lease Issued	-		-	
49700	Insurance Recovery	-		-	
49800	Transfers In	200,000	100,000	-	
	Total Other Sources	\$ 200,000	\$ 100,000	\$ -	
	Total Estimated Revenue & Other Sources	\$ 43,526,499	\$ 42,959,339	\$ 41,946,229	
70000 Instruction					
71100 Regular Instruction					
116	Teachers	\$ 12,356,982	\$ 12,480,941	\$ 12,642,019	277 Regular Employees, Sat School & Diff Pay, Web Master Public Relations
117	Career Ladder Program	121,596	109,000	107,600	
127	Career Ladder Extended Cont	52,567	49,300	37,000	Based on Prior Year
128	Homebound Teachers	28,927	35,000	30,000	Hourly as needed
163	Aides	541,160	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	3,914	Nextel Supervisor
195	Substitute Teachers (Certified)	139,551	95,000	95,000	\$60 per day
198	Substitute Teachers (Non-Certified)	133,164	100,000	100,000	\$55 per day
201	Social Security	787,448	836,117	846,512	6.2% of Gross Salary
204	State Retirement	1,191,045	1,206,976	1,243,211	9.04% Cert / 13.18% Classified
207	Medical Insurance	2,156,019	2,380,000	2,277,458	0% Increase / 90% all employees
209	Disability Insurance	4,154	4,436	4,323	support at .82% 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 Estimated	2014-2015 Budget	FURTHER EXPLANATION
210	Unemployment Compensation	6,057	15,000	15,000	
212	Employer Medicare Liability	188,010	195,543	197,975	1.45% of Gross Salary
336	Maintenance & Repair - Equipment	-	700	700	Nextel Repairs
356	Tuition	315,000	315,000	315,000	Payment to Tullahoma 147 students
399	Other Contracted Services	173,247	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	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	Student textbooks
499	Other Supplies & Materials	2,590	3,250	3,500	Code of Behavior & Discipline
599	Other Charges	4,348	5,352	1,704	Para Pro Assessments
722	Reg Instruction Equipment	193,386	180,000	244,555	Computers, Printers, Projectors, Calculators, Microscopes, Laptops, Chromebooks, etc.
	Total Regular Instruction	\$ 19,401,209	\$ 19,848,704	\$ 20,034,074	
71150 Alternative School					
116	Teachers	\$ 166,423	\$ 153,000	\$ 105,745	2 FT Employees (also entrance & exit examiner)
117	Career Ladder Program	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	500	500	\$60 per day
198	Substitute Teachers (non-certified)	60	500	500	\$55 per day
201	Social Security	9,792	9,210	6,672	6.2% of Gross Salary
204	State Retirement	14,363	13,675	9,638	9.04% Cert / 13.18% Classified
207	Medical Insurance	21,939	23,000	15,480	0% Increase / 90% all employees
212	Employer Medicare Liability	2,372	2,225	1,560	1.45% of Gross Salary
399	Other Contracted Services	1,415	2,000	2,000	Alternative School Drug Testing
499	Other Supplies & Materials	-	-	-	
	Total Alternative School	\$ 217,425	\$ 205,110	\$ 142,960	
71200 Special Education Program					
116	Teachers	\$ 2,190,140	\$ 2,174,000	\$ 2,141,539	46 employees/ \$25,000 summer school
117	Career Ladder Program	19,000	16,000	15,000	13 Employees
128	Homebound Teachers	39,552	40,000	40,000	Hourly as needed
163	Aides	344,038	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
195	Substitute Teachers (certified)	35,501	12,000	12,000	\$60 per day
198	Substitute Teachers (non-certified)	35,350	35,000	35,000	\$55 per day
201	Social Security	155,851	165,323	164,790	6.2% of Gross Salary
204	State Retirement	243,904	249,516	253,181	9.04% Cert / 13.18% Classified
207	Medical Insurance	433,223	470,000	476,410	0% Increase / 90% all employees
209	Disability Insurance	2,246	3,194	3,249	.82% Classified
210	Unemployment Compensation	3,107	10,000	10,000	As Needed
212	Employer Medicare Liability	36,622	38,664	38,540	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 Estimated	2014-2015 Budget	FURTHER EXPLANATION
312	Contracts/Private Agencies	186,496	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	17,700	Copier Repairs for Spec Educ Teachers
399	Other Contracted Services	350	2,000	2,500	Pediatrics Therapies, Signal Centers & Copier Lease
429	Instructional Supplies	8,786	12,500	19,800	SRA, WalMart, Triumph Learning added Aimes Web
599	Other Charges	8,786	700	1,000	
725	Special Education Equipment	4,563	7,300	7,000	
	Total Special Education	\$ 3,760,380	\$ 3,815,967	\$ 3,806,094	
71300 Vocational Education Program					
116	Teachers	\$ 894,471	\$ 905,000	\$ 830,713	20 Reg Employees
117	Career Ladder Program	3,975	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	5,000	5,000	\$60 per day
198	Substitute Teachers (non-certified)	14,320	15,000	15,000	\$55 per day
201	Social Security	53,955	57,598	53,467	6.2% of Gross Salary
204	State Retirement	79,827	80,719	76,508	9.04% Cert / 13.18% Classified
207	Medical Insurance	161,147	185,000	162,297	0% Increase / 90% all employees
212	Employer Medicare Liability	12,767	13,471	12,504	1.45% of Gross Salary
429	Instructional Supplies	35,795	31,000	25,000	
599	Other Charges	801	2,800	2,500	
730	Voc Instruction Equipment	28,179	32,000	22,000	Vocational Equipment
	Total Vocational Education	\$ 1,296,305	\$ 1,331,588	\$ 1,216,640	
71400 Student Body Education Program					
189	Other Salaries & Wages	\$ 24,366	\$ 19,000	\$ 30,670	Non-employee Coaches Supplements & elem Basketball Workers
201	Social Security	990	1,178	1,902	6.2% of Gross Salary
204	State Retirement	445	833	833	9.04% Cert / 13.18% Classified
212	Employer Medicare Liability	290	276	445	1.45% of Gross Salary
399	Other Contracts	90,885	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	6,000	6,500	Misc Athletic Needs & Elem BB
599	Other	2,376	5,000	5,385	Misc Athletic Needs & Elem BB
790	Other Equipment	-	-	-	
	Total Student Body	\$ 125,828	\$ 121,287	\$ 135,234	
71600 Adult Education Program					
116	Teachers	\$ 6,570	\$ -	\$ -	
201	Social Security	325	-	-	
204	State Retirement	288	-	-	
212	Employer Medicare Liability	95	-	-	
	Total Adult Education	\$ 7,278	\$ -	\$ -	
	Total Instruction	\$ 24,808,424	\$ 25,322,656	\$ 25,335,002	
72000 Support Service					
72110 Attendance					

Franklin County, TN				FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141					
Fund #141					
Account No.	Account Description	2012-2013 Actual	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
162	Clerical Personnel	\$ 93,749	\$ 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	39,619	39,581	1 Employee
198	Substitutes	275	150	350	\$55 per day
201	Social Security	7,852	8,286	8,351	6.2% of Gross Salary
204	State Retirement	17,453	17,648	17,753	9.04% Cert / 13.18% Classified
207	Medical Insurance	20,115	22,466	22,649	0% Increase / 90% all employees
209	Disability Insurance	1,068	1,095	1,099	.82% classified
212	Employer Medicare Liability	1,836	1,938	1,953	1.45% of Gross Salary
355	Travel	520	500	1,000	
399	Other Contracted Services	14,969	14,875	47,802	Student Data Software
499	Other Supplies	160	350	500	Perfect Attendance Awards, Printer Cartridges, Misc Office Supplies
524	Staff Development	998	500	2,500	Misc Conferences & Training
704	Attendance Equipment	255	-	-	
	Total Attendance	\$ 197,533	\$ 201,301	\$ 238,655	
72120 Health Services					
131	Medical Personnel	\$ 281,464	\$ 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	4,000	\$55 per day
201	Social Security	16,292	17,143	17,341	6.2% of Gross Salary
204	State Retirement	37,209	36,091	36,337	9.04% Cert / 13.18% Classified
207	Medical Insurance	45,099	57,920	58,559	0% Increase / 90% all employees
209	Disability Insurance	2,073	2,239	2,261	support at .82% salary
212	Employer Medicare Liability	3,812	4,009	4,056	1.45% of Gross Salary
355	Travel	-	125	100	Nurses travel
499	Other Supplies & Materials	1,990	2,500	1,000	Supplies for Nurses
599	Other Charges	123	50	500	CPR and nurses training
	Total Health Services	\$ 390,010	\$ 396,576	\$ 399,850	
72130 Other Support Services					
117	Career Ladder Program	\$ 7,000	\$ 8,000	\$ 7,500	7.5 Employees
123	Guidance Personnel	639,057	671,830	696,142	14 Reg Employees
130	Social Worker	49,727	69,000	73,084	1.5 Employees
135	Assessment Personnel	9,178	9,500	9,500	Kindergarten Screening
161	Secretary(s)	64,830	64,789	64,784	3 Employees
170	School Resource Officer	138,553	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	56,845	25% School Safety Coordinator plus 50% grant writer & facilitator
195	Certified Substitute	140	7,500	500	\$60 per day
198	Non Certified Substitute	140	1,500	1,500	\$55 per day
201	Social Security	48,521	57,794	56,838	6.2% of Gross Salary
204	State Retirement	77,081	79,312	89,080	9.04% Cert / 13.18% Classified
207	Medical Insurance	114,279	143,207	135,750	0% Increase / 90% all employees
209	Disability Insurance	912	1,097	1,131	.82% salary classified

Franklin County, TN				FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141					
Fund #141					
Account No.	Account Description	2012-2013 Actual	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
212	Employer Medicare Liability	11,343	13,516	13,293	1.45% of Gross Salary
322	Evaluation & Testing	19,710	22,500	20,850	Kindergarten Screening, 8th Grade Explorer, 10th Grade Plan, and ACT Testing
355	Travel	1,587	2,000	2,000	Social Workers Travel
524	In-Service Staff Development	669	12,000	12,400	Social Workers & SRO Training \$12,000
599	Other Charges	1,154	33,720	1,500	Walkie Talkies or other safety items
	Total Other Support	\$ 1,225,625	\$ 1,297,304	\$ 1,269,591	
72210 Regular Instruction					
105	Supervisor/Director	\$ 125,226	\$ 124,705	\$ 128,506	1.75 Employees
117	Career Ladder Program	9,000	9,000	9,000	9 Employees
129	Librarians	569,840	581,911	580,600	11 FT & 2 PT Employees
162	Clerical Personnel	16,245	16,307	16,307	0.5 Position
163	Educational Assistants	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	22,385	9,421	Stipends for Training
195	Substitutes - Certified	150	650	1,000	\$60 per day
198	Non-Certified Substitutes	2,325	2,500	3,000	\$55 per day
201	Social Security	45,621	48,080	46,625	6.2% of Gross Salary
204	State Retirement	70,717	72,600	68,470	9.04% Cert / 13.18% Classified
207	Medical Insurance	96,865	95,096	82,397	0% Increase / 90% all employees
209	Disability Insurance	427	511	134	support at .82% salary
212	Employer Medicare Liability	11,388	11,651	10,904	1.45% of Gross Salary
355	Travel	12,627	16,000	16,380	Supervisors/Traveling teachers/Homebound/Secretaries
399	Other Contracted Services	20,187	25,500	10,500	Consultants; Math & English Presenters
432	Library Books/Media	12,720	14,054	-	Library Books
499	Other Supplies & Materials	8,606	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	35,000	29,900	Inservice training for all grade levels and supervisors, \$14,000 Centralized Schools allocations
599	Other Charges	-	5,275	-	
790	Other Equipment	4,472		500	
	Total Regular Instruction	\$ 1,155,571	\$ 1,137,259	\$ 1,024,957	
72220 Special Education Program					
105	Supervisor/Director	\$ 75,776	\$ 75,776	\$ 75,776	1 employee
117	Career Ladder Program	1,000	1,000	1,000	1 employee
162	Clerical Personnel	87,573	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	66,730	1 employee
201	Social Security	12,173	14,343	14,403	6.2% of Gross Salary
204	State Retirement	18,389	18,429	18,645	9.04% Cert / 13.18% Classified
207	Medical Insurance	21,080	24,744	24,332	0% Increase / 90% all employees
209	Disability Insurance	703	720	720	support at .82% salary
212	Employer Medicare Liability	2,847	3,354	3,369	1.45% of Gross Salary
355	Travel	20,147	20,000	20,000	Includes Homebound
499	Other Supplies & Materials	52,986	25,000	20,000	Toners, Protocols & Technology Mat'ls

Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT
General Purpose School Fund # 141					
Fund #141					
Account No.	Account Description	2012-2013 Actual	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
524	Staff Development	31,511	20,000	20,000	
599	Other Charges	1,303	6,000	5,550	Document shredding, Marvel Clinic, Maint for audio trainers, repair for parts for CDC classrooms
	Total Special Education	\$ 360,630	\$ 363,928	\$ 359,332	
72230 Vocational Education Program					
105	Supervisor/Director	\$ 35,338	\$ 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	1,144	2,264	6.2% of Gross Salary
204	State Retirement	4,766	4,785	4,814	9.04% Cert / 13.18% Classified
207	Medical Insurance	5,901	6,415	6,314	0% Increase / 90% all employees
209	Disability Insurance	307	297	297	support at .82% salary
212	Employer Medicare Liability	509	525	530	1.45% of Gross Salary
336	Maintenance & Repair	1,238	3,000	3,000	
355	Travel	2,546	2,500	3,000	
399	Other Contracted Service	5,310	5,525	5,580	Copier Repair Contract, Health Student Drug Testing
524	Staff Development	4,709	4,000	4,000	Workshops & competitions
790	Other Equipment	1,782	100	-	
	Total Vocational Education	\$ 64,569	\$ 64,489	\$ 66,322	
72260 Adult Program					
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	-	-	
	Total Adult Education	\$ 116,788	\$ -	\$ -	
72310 Board of Education					
118	Secretary to the Board	\$ 737	\$ 750	\$ 1,097	Overtime rate *4 hrs per month
191	Board & Committee Members	31,200	31,200	31,200	8 positions
201	Social Security	1,496	1,981	2,002	6.2% of Gross Salary
204	Retirement	97	99	145	9.04% Cert / 13.18% Classified
212	Employer Medicare Liability	463	463	468	1.45% of Gross Salary
299	Other Fringe Benefits	147,921	163,000	155,800	Post Retirement Insurance Payments
305	Audit Services	18,000	18,000	18,000	Schools Activity Funds & Cafeteria Plate Counts
320	Dues & Memberships	19,785	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	
399	Other Contracted Services	12,350	15,000	21,500	Employee drug testing, technical support, phone repairs, Hep B vaccines; Director's Search
499	Other Supplies & Mat	2,700	3,000	3,000	Report Cards K-5, Permanent Records, Inserts, grade/plan books, board docs
506	Liability Insurance	165,910	170,793	175,065	2.5% increase
508	Premium on Corporate Bonds	175	175	175	Dr. Sharber

Franklin County, TN				FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141					
Fund #141					
Account No.	Account Description	2012-2013 Actual	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
510	Trustee's Commission	298,511	305,000	305,000	
513	Workman's Compensation Insurance	323,968	331,126	350,646	7% increase
524	Staff Development	7,881	12,000	12,000	Board Member's Training
533	Criminal Investigation	5,844	10,300	8,500	Fingerprinting new employees & volunteers
599	Other Charges	3,013	4,500	3,500	Chamber, advertising, misc. charges
	Total Board of Education	\$ 1,046,871	\$ 1,107,387	\$ 1,125,498	
72320 Director of Schools					
101	County Official/Adm Office	\$ 113,315	\$ 113,315	\$ 123,315	1 Employee plus \$25K for new director if needed
103	Assistants	80,265	80,265	80,265	1 Employee
117	CEO Supplement	1,000	1,000	1,000	1 Employee
162	Clerical Personnel	25,330	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	14,233	6.2% of Gross Salary
204	State Retirement	20,440	20,453	21,787	9.04% Cert / 13.18% Classified
207	Medical Insurance	19,122	18,978	18,492	0% Increase / 90% all employees
209	Disability Insurance	971	1,126	1,208	support at .82% salary
212	Employer Medicare Liability	3,116	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	85,000	94,009	\$6,500 School Allocations, Reg & Cell Lines, school phones; School messenger 2 yrs \$21,364
320	Dues & Memberships	2,351	5,000	3,500	TOSS & TSBA
336	Maintenance & Repair	1,252	2,000	4,000	MTR & KMBS (Danka)
348	Postal Charges	8,739	10,000	6,200	Stamps & Postage
355	Travel	844	750	1,000	
399	Other Contracted Service	-	2,000	1,000	
435	Office Supplies	7,460	10,000	8,000	Letterhead/Envelopes/CO Office Supplies
499	Other Supplies	250	1,000	1,000	
524	Staff Development	2,827	5,000	5,500	
599	Other Charges	1,713	2,500	3,000	Bid Expenses, Job Postings, Misc Needs & Job Fairs
701	Administration Equipment	1,278	1,000	1,000	
	Total Director of Schools	\$ 359,171	\$ 400,122	\$ 626,824	
72410 Office of the Principal					
104	Principal(s)	\$ 752,508	\$ 756,853	\$ 764,524	11 Employees
117	Career Ladder Program	20,000	20,000	20,000	14 Employees
139	Assistant Principals	510,465	513,662	517,439	8 FT & 2 PT Employees
161	Secretary(s)	354,461	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	46,552	47,321	3 Office Aides
195	Substitute Teacher (certified)	1,470	9,000	1,500	\$60 per day
198	Substitute Teacher (non-certified)	1,430	1,500	1,500	\$55 per day
201	Social Security	100,603	105,373	106,363	6.2% of Gross Salary
204	State Retirement	166,833	167,285	171,811	9.04% Cert / 13.18% Classified
207	Medical Insurance	248,364	264,570	258,404	0% Increase / 90% all employees
209	Disability Insurance	3,178	3,268	3,294	support at .82% salary
212	Employer Medicare Liability	23,548	24,644	24,875	1.45% of Gross Salary
499	Other Supplies & Materials	3,037	-	-	
	Total Office of the Principal	\$ 2,232,019	\$ 2,264,699	\$ 2,280,281	

Franklin County, TN					FY 2014-2015 BUDGET DOCUMENT
General Purpose School Fund # 141					
Fund #141					
Account No.	Account Description	2012-2013 Actual	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
72520 Human Resources					
162	Clerical Personnel	\$ 69,222	\$ 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	4,383	6.2% of Gross Salary
204	State Retirement	9,145	9,186	9,318	9.04% Cert / 13.18% Classified
207	Medical Insurance	11,858	12,691	12,328	0% Increase / 90% all employees
209	Disability Insurance	556	570	574	support at .82% salary
212	Employer Medicare Liability	1,004	1,008	1,025	1.45% of Gross Salary
399	Other Contracted Services	8,198	10,000	9,000	Lease and Copier overage, Pre-employment Drug Testing
524	Staff Development	1,420	2,500	2,500	Registrations/travel exp. For meetings
701	Administration Equipment	415	-	1,000	
	Total Human Resources	\$ 106,109	\$ 109,754	\$ 110,828	
72610 Operation of the Plant					
160	Guards	\$ 25,584	\$ 17,522	\$ -	moved to 72620-167
166	Custodial Personnel	850,700	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	2.25 F/T employee (Energy & Shipping /Rec)
198	Substitutes (non-certified)	24,856	15,000	5,000	\$55 per day
201	Social Security	60,463	62,787	63,012	6.2% of Gross Salary
204	State Retirement	119,625	131,894	133,292	9.04% Cert / 13.18% Classified
207	Medical Insurance	190,529	208,418	202,283	0% Increase / 90% all employees
209	Disability Insurance	7,110	8,181	8,226	support at .82% salary
210	Unemployment Compensation	269	2,500	5,000	As Needed
212	Employer Medicare Liability	14,145	14,684	14,737	1.45% of Gross Salary
359	Disposal Fees	58,892	42,000	42,000	
399	Other Contracted Service	184,800	201,600	201,600	Energy Education
410	Custodial Supplies	182,500	175,000	175,000	Budgeted Same as Prior Yr
415	Electricity	1,199,479	1,343,910	1,377,500	2% increase over projected
425	Diesel Fuel	-	-	1,200	Fuel for Energy education
434	Natural Gas	110,040	125,000	140,000	Budgeted Same as Prior Yr Projection
454	Water & Sewer	123,792	120,000	145,000	Budgeted Same as Prior Yr Projection
499	Other Supplies & Materials	6,650	6,650	6,650	Energy Education
501	Boiler Insurance	10,607	12,604	12,920	2.5% increase
502	Building & Contents Insurance	196,121	230,243	236,000	2.5% increase
524	In-Service Staff Development	2,103	2,400	3,170	Energy Education
599	Other Charges	528	1,480	2,080	
720	Plant Operation Equipment	7,638	14,000	10,000	Buffers, mowers, etc.
	Total Operation of Plant	\$ 3,478,222	\$ 3,716,038	\$ 3,795,992	
72620 Maintenance of Plant					
105	Supervisor/Director	\$ 62,484	\$ 62,484	\$ 62,484	1 Employee
167	Maintenance Personnel	462,879	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	7,500	7,716	1 employee -- 1 hr./day & athletic fields upkeep
201	Social Security	31,311	33,822	35,852	6.2% of Gross Salary
204	State Retirement	67,071	72,118	75,197	9.04% Cert / 13.18% Classified
207	Medical Insurance	77,603	90,780	94,202	0% Increase / 90% all 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 Estimated	2014-2015 Budget	FURTHER EXPLANATION
209	Disability Insurance	4,078	4,412	4,639	support at .82% salary
212	Employer Medicare Liability	7,321	7,910	8,385	1.45% of Gross Salary
307	Communication	703	1,000	1,250	Cellular Phones & internet line @ FCHS
329	Laundry Service	8,800	9,000	1,450	Uniforms & Rug Rentals
335	Maint & Repair Service Building	421,422	475,000	400,000	
336	Maint & Repair Service Equipment	8,379	11,000	10,000	
338	Maint & Repair Service Vehicle	15,037	16,000	14,500	
399	Other Contracted Services	45,586	70,000	54,000	Pest Control, Fire Ext, Bleachers, Elevators, Cranes, Lock/Key & Security
425	Gasoline	33,886	35,000	40,000	
499	Other Supplies & Materials	751	1,250	3,750	Walmart, Herald Chronicle, Replacement Uniform Shirts
524	Staff Development	-	-	-	Maintenance Training
599	Other Charges	-	-	500	
701	Administration Equipment	-	2,000	-	
717	Maintenance Equipment	3,800	10,000	5,000	Unexpected Equipment Replacement
	Total Maintenance of Plant	\$ 1,260,450	\$ 1,384,812	\$ 1,326,977	
72710	Transportation				
105	Supervisor/Director	\$ 61,395	\$ 61,395	\$ 61,395	75% of Transportation Director
146	Bus Drivers	176,980	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	30,590	33,844	1 position
198	Substitute (non-certified)	15,646	16,000	16,000	\$55 per day
201	Social Security	16,959	17,685	17,911	6.2% of Gross Salary
204	State Retirement	32,753	32,929	33,426	9.04% Cert / 13.18% Classified
207	Medical Insurance	56,314	58,971	69,346	0% Increase / 90% all employees
209	Disability Insurance	1,323	1,704	1,732	support at .82% salary
212	Employer Medicare Liability	4,019	4,136	4,189	1.45% of Gross Salary
307	Communication	1,766	2,000	2,000	Cellular Phones Bus Drivers & Director
315	Contracts with Vehicle Owners	1,477,834	1,485,717	1,485,717	No raise; mileage added to 3 routes
315	Fuel Supplement	6,071	2,500	32,085	Based on Average \$4 per gallon
338	Maint & Repair Service-Vehicle	117,514	141,000	150,000	Maint & Repairs to County owned Buses
355	Travel	20	-	10	
399	Other Contracted Services	15,871	21,816	22,000	Pre-Employment Testing, Random Drug/Alcohol tests, Post Accident, CDL Physicals, Fire Extinguishers, STC Bus Driver
425	Gasoline	78,502	78,000	85,000	Fuel for County Buses/Director
450	Tires & Tubes	20,008	5,000	10,000	
499	Other Supplies & Materials	621	1,000	1,200	School Bus Forms & Copier Machine Supplies
511	Vehicle Insurance (contracted bus drivers)	21,600	21,600	21,600	Insurance for contracted buses 5% increase
524	Staff Development	1,298	1,000	2,000	ASMS/TAPT/State Training, Bus Drivers Training
599	Other Charges	880	35	100	Tags & Inspections
701	Administration Equipment	-	1,250	250	Toner
729	Transportation Equipment	191,230	174,001	187,000	2 Special Ed Buses
	Total Transportation	\$ 2,330,565	\$ 2,335,581	\$ 2,414,462	
72810	Central and Other				

Franklin County, TN				FY 2014-2015 BUDGET DOCUMENT	
General Purpose School Fund # 141					
Fund #141					
Account No.	Account Description	2012-2013 Actual	2013-2014 Estimated	2014-2015 Budget	FURTHER EXPLANATION
105	Supervisor/Director	\$ 85,347	\$ 85,347	\$ 85,347	1 Employee
162	Clerical Personnel	36,067	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	225,150	225,149	6 Employees
201	Social Security	20,017	21,452	21,636	6.2% of Gross Salary
204	State Retirement	45,599	45,816	45,994	9.04% Cert / 13.18% Classified
207	Medical Insurance	42,532	45,846	43,135	0% Increase / 90% all employees
209	Disability Insurance	2,673	2,842	2,843	support at .82% salary
212	Employer Medicare Liability	4,613	5,025	5,060	1.45% of Gross Salary
317	Data Processing	11,561	11,561	11,561	County Software agreement
355	Travel	3,260	4,000	7,500	Technology Travel in County gasoline
399	Other Contracted Services	1,512	65,000	-	
499	Other Supplies and Materials	11,382	58,739	35,500	
524	Staff Development	8,187	12,000	5,000	Misc Technology Supplies
790	Other Equipment	79,200	23,000	22,000	Non-Instructional Equipment
	Total Central & Other	\$ 575,702	\$ 641,981	\$ 549,193	
	Total Support Services	\$ 14,899,832	\$ 15,421,230	\$ 15,588,762	
	Non Instructional Services				
	Community Services (ESP, Campora, Workforce, Meth Free Grant, Coordinated School Health)				
105	Supervisor	\$ 119,559	\$ 105,269	\$ 119,554	
116	Teachers	52,507	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	234,605	
198	Substitute (non-certified)	-	1,000	600	
201	Social Security	28,756	31,058	24,416	
204	State Retirement	42,229	42,893	28,678	9.04% Cert / 13.18% Classified
207	Medical Insurance	29,875	36,074	19,842	0% Increase / 90% all employees
209	Disability Insurance	1,260	1,409	608	
212	Employer Medicare Liability	6,726	7,201	5,711	
307	Communication	417	300	1,900	
355	Travel	29,814	40,580	26,212	
399	Other Contracted Services	44,662	103,752	68,243	
422	Food Supplies	1,959	12,100	2,000	
499	Other Supplies & Materials	76,588	124,570	79,259	
524	Staff Development	9,884	8,000	8,500	
599	Other Charges	89,798	128,004	18,344	
790	Other Equipment	499,814	-	2,000	
	Total Community Services	\$ 1,334,127	\$ 1,043,291	\$ 692,737	
	73400 Early Childhood Education (Preschool Program)				
105	Supervisor	\$ 34,971	\$ 33,209	\$ 34,119	0.5 Employee
116	Teachers	535,701	543,045	557,852	12 Employees
162	Clerical	-	-	16,469	0.5 Employee
163	Aides	326,701	326,007	331,824	22 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 Estimated	2014-2015 Budget	FURTHER EXPLANATION
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	11,299	33% Social Worker
195	Substitute (certified)	-	1,000	-	
198	Substitute (non-certified)	1,913	4,200	2,000	
201	Social Security	53,335	58,668	59,121	6.2% of Gross Salary
204	State Retirement	95,971	99,507	100,968	9.04% Cert / 13.18% Classified
207	Medical Insurance	190,293	208,153	212,655	0% Increase / 90% all employees
209	Disability Insurance	2,520	2,992	2,943	support at .82% salary
212	Employer Medicare Liability	12,473	13,720	13,826	1.45% of Gross Salary
336	Maintenance & Repair - Equipment	-	-	5,000	
355	Travel	620	2,000	600	
399	Other Contracted Services	5,174	5,000	-	
499	Other Supplies & Materials	43,403	15,368	3,500	
524	Staff Development	15,123	2,000	1,500	
599	Other Charges	309	-	-	
790	Other Equipment	23,314	-	-	
	Total Early Childhood Education	\$ 1,357,753	\$ 1,353,676	\$ 1,353,676	
	Total Non Instructional Services	\$ 2,691,880	\$ 2,396,967	\$ 2,046,413	
	Capital Outlay				
	76100 Regular Capital Outlay				
304	Architects	\$ 2,500	\$ -	\$ -	
308	Consultants	8,100	-	-	
399	Other Contracted Services	-	-	-	
706	Building Construction	149,947	17,932	-	
799	Other Capital Outlay	652,183	-	-	
	Total Capital Outlay	\$ 812,730	\$ 17,932	\$ -	
	82130 Principal on Debt				
602	Principal on Notes	\$ -	\$ -	\$ -	
610	Principal on Capital Leases	199,393	204,186	209,169	Principal on Excel Lighting
	Total Education Principal on Debt	\$ 199,393	\$ 204,186	\$ 209,169	
	82230 Interest on Debt				
604	Interest on Notes	\$ -	\$ -	\$ -	
611	Interest on Capital Leases	29,181	24,388	19,405	Interest on Excel Lighting
	Total Education Interest on Debt	\$ 29,181	\$ 24,388	\$ 19,405	
	82330 Other Debt Services				
620	Contribution to Primary Government	\$ 510,000	\$ 510,000	\$ 510,000	Educ Debt \$250K FCBS, \$260K Bond 3M (3rd of 4 yrs)
	Total Debt Service	\$ 510,000	\$ 510,000	\$ 510,000	
	Total Expenditures	\$ 43,951,439	\$ 43,897,359	\$ 43,708,751	
	99000 OTHER USES				
99100	Transfers Out				
590	Transfer to Other Funds	\$ 202,094	\$ 103,400	\$ 1,183	
	Total Other Uses	\$ 202,094	\$ 103,400	\$ 1,183	

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

Franklin County, TN				FY 2014-2015 BUDGET DOCUMENT	
Centralized School Cafeteria Fund # 143					
Fund # 143		2012-2013	2013-2014	2014-2015	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
Estimated Revenues					
OPERATION OF NON INSTRUCTIONAL SERVICES					
Food Service Revenue					
43521	LUNCH PAYMENTS STUDENTS	\$ 586,673	\$ 542,306	\$ 547,431	
43522	LUNCH PAYMENTS ADULTS	59,294	56,852	58,409	
43523	INCOME FROM BREAKFAST	62,116	59,496	-	
43524	SPECIAL MILK SALES	-	-	-	
43525	A LA CARTE SALES	477,630	427,635	453,056	
44110	INTEREST	5,518	5,500	5,500	
44170	MISCELLANEOUS REFUNDS	2	1,417	-	
46520	SCHOOL FOOD SERVICE	32,080	32,736	32,754	
47111	USDA REIMB LUNCH	1,491,158	1,466,586	1,559,757	
47112	USDA Commodities Reporting	173,996	166,922	166,922	
47113	USDA REIMB BREAKFAST	494,391	468,781	493,949	
47114	USDA OTHER (FFV Grant)	13,614	28,184	19,312	
47115	USDA Food Service Equipment	-	-	-	
Total Estimated Revenue & Other Sources		\$ 3,396,472	\$ 3,256,415	\$ 3,337,090	
Estimated Expenditures					
73100 Food Service Expenditures					
105	Supervisor/Director	\$ 63,550	\$ 60,000	\$ 60,000	1 Employee
162	Clerical Personnel	28,787	28,898	28,898	1 Employee
165	Cafeteria Personnel	828,207	796,107	808,544	
189	Other Salaries & Wages (Subs)	20,728	20,067	23,000	
196	In-Service Training (Perfect Attend Incent)	500	250	1,875	\$125 per perfect attendance
201	Social Security	55,636	53,500	58,674	6.2% of Gross Salary
204	State Retirement	103,748	100,376	111,820	8.88% Cert / 13.22% Classified
207	Medical Insurance	189,652	207,000	215,000	
209	Disability Insurance	5,928	5,994	7,000	.82% Classified
210	Unemployment Compensation	687	3,000	4,000	As Needed
212	Employer Medicare Liability	13,083	12,750	13,722	1.45% of Gross Salary
307	Communication	3,039	3,000	5,000	
336	Maint & Repair Service Equipment	3,465	6,000	15,000	
355	Travel	5,224	4,000	10,000	
359	Disposal Fees	-	25,000	40,000	
399	Other Contracted Services	16,529	15,449	35,000	
421	Food Preparation Supplies	-	-	-	
422	Food Supplies	1,447,683	1,350,000	1,800,000	
435	Office supplies	2,071	1,500	3,000	
469	Commodities Reporting	173,996	166,922	166,922	
499	Other Supplies & Materials	37,504	42,000	45,000	
524	In-Service/Staff Develop	8,288	12,000	12,000	
599	Other Charges	4,889	1,300	10,000	
710	Food Service Equipment	17,815	-	62,960	
Total Expenditures Food Services		\$ 3,031,009	\$ 2,915,113	\$ 3,537,415	
Excess of Estimated Revenues Over (Under) Estimated Expenditures		\$ 365,463	\$ 341,302	\$ (200,325)	
Adjustment for Encumbrances					
Estimated Beginning Fund Balance 7/1		\$ 1,392,533	\$ 1,757,996	\$ 2,099,298	
Estimated Ending Fund Balance 6/30		\$ 1,757,996	\$ 2,099,298	\$ 1,898,973	

Franklin County, TN		FY 2014-2015 BUDGET DOCUMENT			
General Debt Service Fund # 151					
Fund #151		2012-2013	2013-2014	2014-2015	
Account No.	Account Description	Actual	Estimated	Proposed	
ESTIMATED REVENUES					
40000	LOCAL TAXES				
40100	County Property Taxes				
40110	Current Property Taxes	\$ 884,508	\$ 1,207,877	\$ 1,053,028	Represents \$ 0.1223
40120	Trustee's Collection - Prior Year	18,355	25,497	26,000	
40125	Trustee's Collection - Bankruptcy	491	519	550	
40130	Clerk & Master Collections - Prior Year	19,643	21,072	25,000	
40140	Interest and Penalty	4,105	4,853	4,925	
40161	Payments in Lieu of Taxes - TVA	410	476	476	
40162	Payments in Lieu of Taxes - Local Utilities	4,039	4,428	4,500	
40163	Payments in Lieu of Taxes - Others	6,172	3,974	5,000	
40200	COUNTY LOCAL OPTION TAXES				
40250	Litigation Tax -- General	91,945	84,208	90,000	
40266	Litigation Tax - Jail or Workhouse	-	-	-	
40300	STATUTORY LOCAL TAXES				
40320	Bank Excise Tax	2,494	7,595	7,500	
	TOTAL LOCAL TAXES	\$ 1,032,162	\$ 1,360,501	\$ 1,216,979	
41000	LICENSES AND PERMITS				
41140	Cable TV Franchise	4,190	5,769	5,800	
	TOTAL LICENSES AND PERMITS	\$ 4,190	\$ 5,769	\$ 5,800	
44000	OTHER LOCAL REVENUES				
44100	Recurring Items				
44110	Interest Earned	\$ -	\$ -	\$ -	
44170	Misc Refund	-	76	-	
44500	Non-Recurring Items				
44510	Accrued Interest on Debt Issues	\$ -	\$ -	\$ -	
	TOTAL OTHER LOCAL REVENUES	\$ -	\$ 76	\$ -	
	TOTAL ESTIMATED REVENUES	\$ 1,036,352	\$ 1,366,346	\$ 1,222,779	
ESTIMATED OTHER SOURCES					
49400	Refunding Debt Issuance	\$ 1,810,000	\$ -	\$ -	
49410	Premiums on Debt Issuance	34,899	-	-	
49500	Other Loans Issued	-	-	-	
49800	Transfers In	651,330	1,088,538	152,600	Jail Courthouse Fund 152,600
	Total Estimated Other Sources	\$ 2,496,229	\$ 1,088,538	\$ 152,600	
	TOTAL ESTIMATED REVENUE & OTHER SOURCES	\$ 3,532,581	\$ 2,454,884	\$ 1,375,379	
ESTIMATED EXPENDITURES					
82100	Principal on Debt				
82110	General Government				
601	Principal on Bonds	\$ 1,311,399	\$ 1,365,768	\$ 814,048	
602	Principal on Notes	57,542	555,335	63,264	Id Board Land
612	Principal on Other Loans	-	-	-	
82200	Interest on Debt				
82210	General Government				
603	Interest on Bonds	371,413	316,810	273,980	
604	Interest on Notes	32,545	39,037	26,823	Id Board Land
613	Interest on Other Loans	-	-	-	
82300	Other Debt Service				
82310	General Government				

Fund #151					
Account No.	Account Description	2012-2013 Actual	2013-2014 Estimated	2014-2015 Proposed	
510	Trustee's Commission	19,472	26,083	27,000	
606	Other Debt Issuance Charges	8,685	1,500	8,000	
699	Other Debt Service	1,372	1,000	1,500	
	TOTAL GEN. GOV'T DEBT SERVICE	\$ 1,802,428	\$ 2,305,533	\$ 1,214,615	
99000	OTHER USES				
99130	DISCOUNTS ON DEBT ISSUED				
605	UNDERWRITERS DISCOUNT	\$ 18,200	\$ -	\$ -	
606	Other Debt Issuance Cost	2,373	-	-	
	TOTAL DISCOUNTS ON DEBT ISSUED	\$ 20,573	\$ -	\$ -	
99300	PAYMENTS TO REFUNDED ESCROW AGENT				
699	Other Debt Service	1,815,642	-	-	
	TOTAL PAYMENTS TO REFUNDED ESCROW AGENT	\$ 1,815,642	\$ -	\$ -	
	TOTAL ESTIMATED EXPENDITURES	\$ 3,638,643	\$ 2,305,533	\$ 1,214,615	
	Excess of estimated revenues over (under) estimated expenditures	\$ (106,062)	\$ 149,351	\$ 160,764	
	ESTIMATED FUND BALANCE JULY 1	\$ 1,001,629	\$ 895,567	\$ 1,044,918	
	Adjstment for Encumbrances	\$ -			
	ESTIMATED ENDING FUND BALANCE JUNE 30	\$ 895,567	\$ 1,044,918	\$ 1,205,681	Fund Balance Needed \$607,308

Franklin County, TN		FY 2014-2015 BUDGET DOCUMENT		
Education Debt Service Fund # 156				
Fund #156		2012-2013	2013-2014	2014-2015
Account No.	Account Description	Actual	Estimated	Proposed
ESTIMATED REVENUES				
40000	LOCAL TAXES			
40100	County Property Taxes			
40110	Current Property Taxes	\$ 1,771,400	\$ 1,359,360	\$ 1,462,874
40120	Trustee's Collection - Prior Year	28,837	50,949	50,000
40125	Trustee's Collection - Bankruptcy	1,023	1,153	1,160
40130	Clerk & Master Collections - Prior Year	38,143	26,656	30,000
40140	Interest and Penalty	7,314	8,829	9,000
40161	Payments in Lieu of Taxes - TVA	798	596	775
40162	Payments in Lieu of Taxes - Local Utilities	7,769	6,057	6,100
40163	Payments in Lieu of Taxes - Other (Nissan)	585,127	609,816	609,816
40200	County Local Option Taxes			
40210	Local Option Sales Tax	552,648	552,648	552,648
40300	Statutory Local Taxes			
40320	Bank Excise Tax	5,001	8,538	8,538
	TOTAL LOCAL TAXES	\$ 2,998,060	\$ 2,624,602	\$ 2,730,911
41000	LICENSES AND PERMITS			
41140	Cable TV Franchise	8,033	6,990	7,626
	TOTAL LICENSES AND PERMITS	\$ 8,033	\$ 6,990	\$ 7,626
	TOTAL ESTIMATED REVENUES	\$ 3,006,093	\$ 2,631,592	\$ 2,738,537
	ESTIMATED OTHER SOURCES			
48000	OTHER GOVERNMENTS & CITIZENS			
48130	Contributions (Board of Education)	\$ 738,573	\$ 510,000	\$ 510,000
	TOTAL OTHER GOVERNMENTS & CITIZENS	\$ 738,573	\$ 510,000	\$ 510,000
49800	OPERATING TRANSFERS			
49400	Refunding Debt Issued	\$ 2,220,000	\$ -	\$ -
49410	Premiums on Debt Issued	73,779	-	-
49500	Other Loans Issued	-	-	-
49800	Transfers In	-	-	-
	TOTAL OPERATING TRANSFERS	\$ 2,293,779	\$ -	\$ -
	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	\$ 6,038,445	\$ 3,141,592	\$ 3,248,537
ESTIMATED EXPENDITURES				
82100	Principal on Debt			
82130	Education			
601	Principal on Bonds	\$ 2,480,000	\$ 2,568,400	\$ 2,640,900
610	Principal on Capitalized Leases	199,393	-	-
612	Principal on Other Loans	-	-	-
82200	Interest on Debt			
82230	Education			
603	Interest on Bonds	685,948	532,032	476,547
611	Interest on Capitalized Leases	29,180	-	-
613	Interest on Other Loans Payable	-	-	-
82300	Other Debt Service			
82330	Education			
510	Trustee's Commission	\$ 47,572	\$ 40,562	\$ 48,000
606	Other Debt Issuance Charges	17,586	-	10,000
699	Other Debt Service	658	500	1,250
	TOTAL EDUCATION DEBT SERVICE	\$ 3,460,337	\$ 3,141,494	\$ 3,176,697

Fund #156					
Account No.	Account Description	2012-2013 Actual	2013-2014 Estimated	2014-2015 Proposed	
99100	TRANSFERS OUT				
510	Transfer to Other Funds	\$ -		\$ -	
	TOTAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	
99130	DISCOUNTS ON DEBT ISSUED				
130	Underwriters Discount	\$ 22,100		\$ -	
606	Other Debt Issuance Cost	-			
	TOTAL DISCOUNTS ON DEBT ISSUED	\$ 22,100	\$ -	\$ -	
99300	PAYMENTS TO REFUNDED DEBT ESCROW AGENT				
699	Other Debt Service	\$ 2,254,093		\$ -	
	TOTAL PAYMENTS TO REFUNDED DEBT ESCROW AGENT	\$ 2,254,093	\$ -	\$ -	
	TOTAL ESTIMATED EXPENDITURES	\$ 5,736,530	\$ 3,141,494	\$ 3,176,697	
	EXCESS ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENDITURES	\$ 301,915	\$ 98	\$ 71,840	
	ESTIMATED FUND BALANCE JULY 1	\$ 2,717,919	\$ 3,019,834	\$ 3,019,932	
	Adjustment for Encumbrances			\$ -	
	ESTIMATED ENDING FUND BALANCE JUNE 30	\$ 3,019,834	\$ 3,019,932	\$ 3,091,772	Fund Balance Needs \$1,588,349