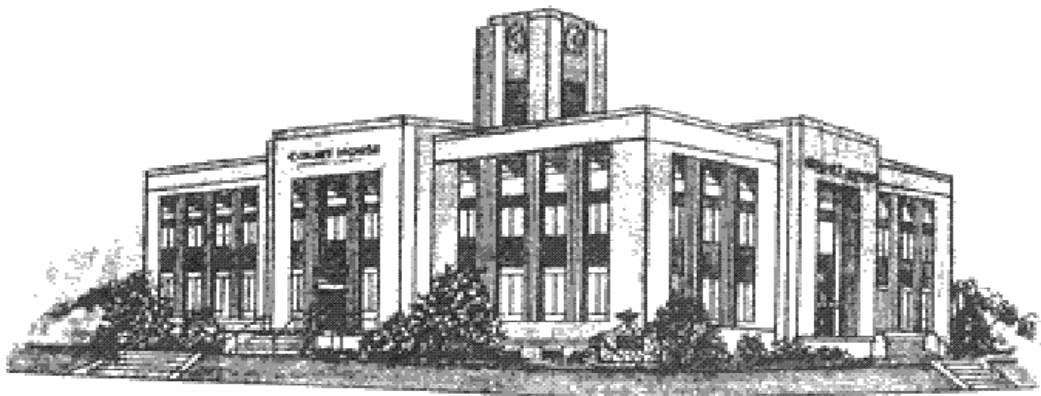


**Budget Document for the Year Ending
June 30, 2016**

Franklin County, Tennessee

Commission Approved July 20, 2015



**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, 2016

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RESOLUTION #

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FRANKLIN COUNTY,
TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee assembled in regular session on the 20th day of July, 2015, 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, 2015 and ending June 30, 2016 according to the following schedule:

General Fund	
County Commission	\$ 312,480
Beer Board	1,300
County Mayor	157,332
County Attorney	10,225
Election Commission	231,886
Register of Deeds	324,551
Planning	152,451
County Buildings	1,565,364
Other General Administration - IT	38,900
Property Assessor	551,060
County Trustee	312,683
County Clerk	560,435
Finance Department	656,583
Circuit Court	926,479
General Sessions Court	301,516
Drug Court Program	60,002
Chancery Court	287,716
Juvenile Court	129,472
Judicial Commissioners	130,083
Other Administration of Justice	18,000
Probation Services	120,736
Sheriff's Department	3,575,423
Administration of the Sex Offender	22,012
Jail	1,777,287
Community Reentry Program	163,748
Juvenile Services	22,250
Civil Defense	163,348
Rescue Squad	30,000
Consolidated Communications	869,433
County Coroner	28,700
Public Safety Grants	68,208
Local Health Center	34,756
Rabies & Animal Control	260,434
Other Local Health Services	161,738

Appropriation to State		30,646
General Welfare Assistance		17,775
Litter Control		101,828
Other Public Health & Welfare		44,706
Senior Citizen's Assistance		126,950
Parks and Fair Boards		53,728
Agriculture Extension		104,818
Soil Conservation		75,060
Industrial Development		122,206
Other Economic & Community Development		397,156
Veterans Services		36,791
Other Charges		788,811
Capital Outlay		896,443
Transfers Out		165,000
Total General Fund	\$	16,988,510
<u>Courthouse Jail Maintenance Fund</u>		
Other Charges	\$	1,600
Transfers Out		150,000
Total Courthouse Jail Maintenance Fund	\$	151,600
<u>Library Fund</u>		
Libraries	\$	310,147
Other Charges		36,870
Transfers Out		3,000
Total Library Fund	\$	350,017
<u>Solid Waste/Sanitation Fund</u>		
Sanitation Education/Information	\$	2,500
Convenience Centers		273,892
Transfer Stations		1,616,578
Post closure Care Cost		13,000
Other Charges		95,750
Transfers Out		103,803
Total Solid Waste/Sanitation Fund	\$	2,105,524
<u>Local Purpose(Rural Fire) Fund</u>		
Fire Prevention & Control	\$	526,100
Other Charges		10,000
Total Local Purpose (Rural Fire) Fund	\$	536,100
<u>Drug Control Fund</u>		
Drug Enforcement	\$	102,750
Other Charges		700
Total Drug Control Fund	\$	103,450

Highway/Public Works Fund

Administration	\$	337,588
Highway & Bridge Maintenance		849,621
Operation & Maintenance of Equipment		330,184
Quarry Operations		347,652
Other Charges		220,940
Capital Outlay		1,343,000
Principal on Debt		13,068
Interest on Debt		6,055
Transfers Out		51,803
Total Highway/Public Works Fund	\$	3,499,911

General Debt Service Fund

General Government Debt Service	\$	1,784,431
Total General Debt Service Fund	\$	1,784,431

Education Debt Service Fund

Education Debt Service	\$	3,189,611
Transfers Out		-
Total Education Debt Service Fund	\$	3,189,611

General Purpose School Fund**Instruction**

Regular Instruction	\$	20,010,477
Alternative School		99,107
Special Education		3,954,552
Vocational Education		1,227,269
Student Body Education		150,954
Adult Education		-

Support Services

Attendance		183,598
Health Services		530,306
Other Support Services		1,278,147
Regular Instruction		1,065,568
Special Education		306,764
Vocational Education		67,183
Adult Education		-
Board of Education		1,115,837
Director of Schools		639,458
Office of the Principal		2,325,739
Human Resources		113,971
Operation of the Plant		3,663,428
Maintenance of Plant		1,366,022
Transportation		2,397,203
Central and Other		717,043

Non-Instructional Services

Community Services		608,230
Early Childhood Education		1,353,676
Capital Outlay		100,000
Debt Service		166,037
Transfers Out		101,848

Total General Purpose School Fund	\$	43,542,417
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Federal Projects Fund**Instruction**

Regular Instruction Program	\$	1,155,467
Special Education Program		734,314
Vocational Education Program		60,189

Support Services

Health Services	\$	179,165
Other Student Support		73,508
Regular Instruction Program		359,049
Special Education Program		273,073
Vocational Education Program		4,326
Special Education Program		-
Transportation		210,125
Transfers Out	\$	100,000

Total Federal Projects Fund	\$	3,149,214
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Central Cafeteria Fund**Non-Instructional Services**

Food Service	\$	3,555,363
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Total Central Cafeteria Fund	\$	3,555,363
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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. This budget includes a \$100,000 transfer from the School General Fund to the Federal Projects Fund for operational purposes and a transfer back at year end.

SECTION 2. BE IT FURTHER RESOLVED that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

BE IT FURTHER RESOLVED that if any fee officials, as enumerated in Section 8-22-101, T.C.A., operate under provisions of Section 8-22-104, T.C.A., provisions of the preceding paragraph shall not apply to those particular officials.

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

SECTION 4. BE IT FURTHER RESOLVED that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages or remuneration of each officer, employee or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2015. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the Comptroller of the State or his Designee after its adoption as provided by Section 9-21-403, T.C.A.

SECTION 6. BE IT FURTHER RESOLVED that the County Executive and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Comptroller of the State of Tennessee or his Designee, to pay for the expenses herein authorized until the taxes and other revenue for the year 2014-15 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, T.C.A. Said notes shall be signed by the County Executive and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2015.

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

SECTION 8. BE IT FURTHER RESOLVED that the funds which have been appropriated to provide property tax relief to low-income elderly homeowners (County Commission – Tax Relief Program) will be dispersed by the County Trustee pursuant to the criteria established by resolution of the Franklin County Board of Commissioners on September 11, 2000.

SECTION 9. BE IT FURTHER RESOLVED that the Franklin County Commission on the date of 21st April 2008 approved participation in the Tennessee Property Tax Freeze Program pursuant to T.C.A. 67-5-705. The tax freeze program is provided for in Chapter 581 of the Public Acts of 2007 and shall be effective for the tax roll of 2008 and administered as such.

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

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

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

SECTION 13. BE IT FURTHER RESOLVED that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 14. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2015. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 20th day of July, 2015.

APPROVED: Original on file with signature
Richard Stewart, Mayor

APPROVED: Original on file with signature
Eddie Clark
Chair of Commission

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

Resolution Sponsored by: Finney & Clark

Motion to Adopt: Stines Second: Hughes

Votes: Ayes 16 Nays: 0 Declaration: Approved

CLERK'S CERTIFICATE



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

**RESOLUTION 8c-0715 MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FRANKLIN
COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2015 AND ENDING
JUNE 30, 2016**

This resolution was adopted during a Regular Session of the Franklin County Board of Commissioners on July 20, 2015 and is recorded on file in my office in Commissioners Minute Book 29.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 22nd day of July, 2015




Phillip Custer, County Clerk
of Franklin County, Tennessee

RESOLUTION #

**RESOLUTION FIXING THE TAX LEVY IN
FRANKLIN COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2015**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee, assembled in regular session on this 20th day of July, 2015, that the combined property tax rate for Franklin County, Tennessee for the fiscal year beginning July 1, 2015 shall be \$2.3562 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	\$ 0.8989	\$ 0.8989	\$ 0.8989
Library	0.0313	0.0313	0.0313
Solid Waste	0.2433	0.2433	-
Local Purpose	0.0741	-	-
Highway	0.0629	0.0629	0.0629
General Purpose School	1.0491	1.0491	1.0491
General Debt Service	0.2068	0.2068	0.2068
Education Debt Service	0.1072	0.1072	0.1072
	<u>\$ 2.6736</u>	<u>\$ 2.5995</u>	<u>\$ 2.3562</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 if applicable.

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 20th day of July, 2015.

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, County Clerk

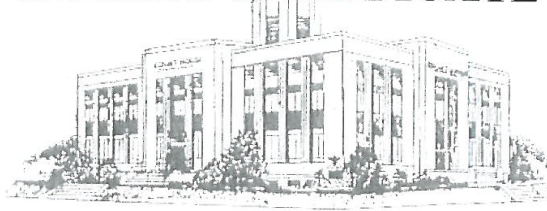
RESOLUTION SPONSORED BY: Finney & Clark

MOTION: Stines SECOND: Finney

VOTES: AYES: 16 NAYS 0 PASS 0

DECLARATION: Approved

CLERK'S CERTIFICATE



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

**RESOLUTION 8d-0715 FIXING THE TAX LEVY IN FRANKLIN COUNTY,
TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2015**

This resolution was adopted during a Regular Session of the Franklin County Board of Commissioners on July 20, 2015 and is recorded on file in my office in Commissioners Minute Book 29.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 22nd day of July, 2015




Phillip Custer, County Clerk
of Franklin County, Tennessee

COUNTY CLERK

Franklin County, Tennessee
 Budget Summary
 FY 2015-16

Schedule A - 1

Fund	Beginning Fund Balance (Spendable)	Revenues	Debt Proceeds	Transfers In	(Est. Rev + Debt Proceeds + Transfers In) Total Estimated Receipts	(Est. Receipts + Beg Fund Balance) Available Funds	Expenditures	Transfers Out	(Expenditures + Transfers Out) Appropriations	(Est. Receipts - Appropriations) Increase / Decrease	End Fund Balance
101 General	\$ 2,480,369	\$ 15,739,087	\$ -	\$ 248,606	\$ 15,987,693	\$ 18,468,062	\$ 16,823,511	\$ 165,000	\$ 16,988,511	\$ (1,000,818)	\$ 1,479,551
112 Courthouse Jail Maintenance	\$ 19,424	153,000	-	-	153,000	172,424	1,600	150,000	151,600	1,400	20,824
115 Library Fund	\$ 258,443	352,957	-	-	352,957	611,400	347,017	3,000	350,017	2,940	261,383
116 Solid Waste/Sanitation	\$ 250,777	1,853,504	-	150,000	2,003,504	2,254,282	1,691,985	193,803	1,885,788	117,716	368,494
120 Local Purpose Tax	\$ 160,479	596,265	-	-	596,265	756,744	536,100	-	536,100	60,165	220,644
122 Drug Control	\$ 63,264	103,100	-	-	103,100	166,364	103,450	-	103,450	(350)	62,914
131 Highway/Public Works	\$ 994,798	3,198,693	-	20,000	3,218,693	4,213,490	3,448,107	51,803	3,499,910	(281,218)	713,580
141 School General Fund	\$ 4,406,555	42,501,857	-	100,000	42,601,857	47,008,412	43,440,571	101,848	43,542,419	(940,563)	3,465,992
142 Federal Projects Fund	\$ 10,000	3,049,214	-	100,000	3,149,214	3,159,214	3,049,214	100,000	3,149,214	-	10,000
143 School Cafeteria Fund	\$ 2,432,937	3,295,989	-	-	3,295,989	354,130	3,555,363	-	3,555,363	(259,374)	2,173,563
151 General Debt Service	\$ 1,145,308	2,001,509	-	150,000	2,151,509	3,296,817	1,784,431	-	1,784,431	367,078	1,512,386
156 Education Debt Service	\$ 3,682,783	2,744,836	-	-	2,744,836	6,427,619	3,189,611	-	3,189,611	(444,775)	3,238,008
Totals	\$ 15,905,136	\$ 75,590,011	\$ -	\$ 768,606	\$ 76,358,617	\$ 86,888,957	\$ 77,970,961	\$ 765,454	\$ 78,736,415	\$ (2,377,798)	\$ 13,527,338

Franklin County, Tennessee
 Debt Service
 FY 2014

Schedule A-2

	Principal	Interest	Debt Service		Principal	Interest	Debt Service
Fund: General				Fund: Educ Debt Service			
Schedule of Outstanding Debt	\$ 144,880	\$ 12,262	\$ 157,142	Schedule of Outstanding Debt	\$ 13,350,700	\$ 1,664,329	\$ 15,015,029
Less Budgeted Debt Payments	45,983	6,333	52,316	Less Budgeted Debt Payments	2,725,700	410,659	3,136,359
Difference	\$ 98,897	\$ 5,929	\$ 104,826	Difference	\$ 10,625,000	\$ 1,253,670	\$ 11,878,670
Fund: Highway				Fund: General Purpose School			
Schedule of Outstanding Debt	\$ 124,193	\$ 28,777	\$ 152,970	Schedule of Outstanding Debt	\$ 467,809	\$ 43,937	\$ 511,746
Less Budgeted Debt Payments	13,067	6,054	19,121	Less Budgeted Debt Payments	130,456	14,741	145,197
Difference	\$ 111,126	\$ 22,723	\$ 133,849	Difference	\$ 337,353	\$ 29,196	\$ 366,549
Fund: Gen Debt Service				Fund:			
Schedule of Outstanding Debt	\$ 6,397,258	\$ 2,101,047	\$ 8,498,305	Schedule of Outstanding Debt	\$ -	\$ -	\$ -
Less Budgeted Debt Payments	1,399,491	350,437	1,749,928	Less Budgeted Debt Payments	-	-	-
Difference	\$ 4,997,767	\$ 1,750,610	\$ 6,748,377	Difference	\$ -	\$ -	\$ -

Franklin County, Tennessee

Statement of Estimated Revenue from Current Property Taxes
2015 Assessments Based upon Estimated Assessed Value of:

Statement B - 1

\$ 4,724,467,370	Tax Base
\$ 909,020,559	Common Rate
\$ 632,043,672	Solid Waste
\$ 478,150,302	Rural Fire
<hr/>	
\$ 2,019,214,533	Total Assessed Value

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 3.00%	Net Estimated Collection of Taxes
County General +0.0795 (Revised -0.0906)	0.8989	8,171,186	245,136	7,926,050
Library -0.0045 (Revised -0.0008)	0.0313	284,523	8,536	275,988
Solid Waste/Sanitation * +0.065 (Revised +.089)	0.2433	1,537,762	46,133	1,491,629
Local Purpose Tax **	0.0741	354,309	10,629	343,680
Highway/Public Works	0.0629	571,774	17,153	554,621
General Purpose School -0.16 (Revised -0.0194)	1.0491	9,536,535	286,096	9,250,439
General Debt Service +0.08 (Revised +0.0845)	0.2068	1,879,855	56,396	1,823,459
Education Debt Service -0.06 (Revised -0.0627)	0.1072	974,470	29,234	945,236
	\$2.6736/2.5995			
Total	2.3562	\$ 23,310,414	\$ 699,312	\$ 22,611,102

Total Outside Cities	\$ 2.6736	
Total Cities Except Sewanee, Winchester, Tullahoma	2.5995	(Common Rate excluding Rural Fire Rate)
Total Sewanee, Winchester, Tullahoma	2.3562	(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>	2015	2014	Change in Value
Common Rate Value	\$ 88,175	\$ 86,102	\$ 2,073
*Solid Waste Value	\$ 61,308	\$ 60,001	\$ 1,307
**Rural Fire Value	\$ 46,381	\$ 46,028	\$ 353

Tax Rate Compared PY	2015	2014	Increase
Common Rate	\$ 2.6736	\$ 2.6736	-
Solid Waste Rate	\$ 2.5995	\$ 2.5995	-
Rural Fire Rate	\$ 2.3562	\$ 2.4452	(0.09)

Local Option Sales Tax Analysis & Comparison

December 2014 (Received in January)

County/City	Gross Franklin County Collections	State Admin Fee 1.125%	Net Franklin County Collections	County Revenue (Co 100%) (City 50%)	Cities Revenue is Less 1% Trustee Admin
Franklin County	126,960.14	(1,428.30)	125,531.84	125,531.84	-
Winchester	340,755.45	(3,833.50)	336,921.95	168,460.98	166,776.37
Cowan	13,394.04	(150.68)	13,243.36	6,621.68	6,555.46
Decherd	177,988.94	(2,002.38)	175,986.56	87,993.28	87,113.35
Estill Springs	20,386.42	(229.35)	20,157.07	10,078.54	9,977.75
Huntland	8,267.37	(93.01)	8,174.36	4,087.18	4,046.31
Tullahoma	3,359.55	(37.79)	3,321.76	1,660.88	1,644.27
Total	691,111.91	(7,775.01)	683,336.90	404,973.45	276,113.51

141 General School Tax Monthly Revenue Fiscal Comparison

Dec-13	350,083	*Note Franklin County received an additional \$539.08
Dec-14	404,973	
Over/Under	54,890	

141 General School Tax Year to Date Revenue Fiscal Comparison

2013/14	2,282,024
2014/15	2,544,557
Over/Uner	262,533

2014/15 Sales Tax Appropriations

	Appropriation	Collected	% Collected	Balance to Collect
141 General Schools	3,930,600	2,544,557	64.74%	1,386,043
156 Education Debt Service	552,648			

Fund 156 receives overages of collections from Fund 141

**Franklin County as Trustee Adjusted by State of Tennessee Department of Revenue \$539.08

**Franklin County, TN Government
Schedule of Debt Payments
for Fiscal Year 2015-2016**

GO Bonds

<u>Loan Name</u>	<u>Authorized & Unissued</u>	<u>Amount Outstanding at 6/30/15</u>	<u>Payment Fund</u>	<u>Principal Due in FY 2015-16</u>	<u>Interest Due in FY 2015-16</u>	<u>Total Debt Service for FY 2015-16</u>
CON 7 YR Hwy Capital Road b Series 2015	-	1,000,000.00	Gen. Debt	142,858.00	19,822.22	162,680.22
CON 7 YR Hwy Capital Road a Series 2015	-	2,000,000.00	Gen. Debt	286,000.00	46,600.00	332,600.00
CON 7 YR SW/Hwy Equipment - Series 2014	-	385,710.00	Gen. Debt	64,290.00	10,285.06	74,575.06
* School, Hwy & Jail Refunding Series 2013	-	349,300.00	Gen. Debt	349,300.00	20,315.62	369,615.62
Judicial Ctr Bonds -- Series 2010	-	1,407,854.67	Gen. Debt	20,771.08	58,074.00	78,845.08
CON for ID Board Land -- Series 2010	-	530,103.62	Gen. Debt	66,271.47	23,815.53	90,087.00
Judicial Center Bonds Series 2007	-	4,070,000.00	Gen. Debt	450,000.00	169,525.00	619,525.00
School, Hwy & Jail Refunding Series 2013	-	1,665,350.00	Educ. Debt	285,700.00	16,621.88	302,321.88
* School Refund -- Series 2011	-	-	Educ. Debt	905,000.00	18,100.00	923,100.00
School FCHS Refund --Series 2009	-	8,760,000.00	Educ. Debt	1,345,000.00	293,400.00	1,638,400.00
School Capital Bonds -- Series 2008	-	1,995,000.00	Educ. Debt	190,000.00	82,537.50	272,537.50
CON 12YR for HWY Land - Series 2011	-	124,193.33	Highway	13,066.90	6,054.42	19,121.32
TOTAL GO BONDS	\$ -	\$ 22,287,511.62		\$ 4,118,257.45	\$ 765,151.23	\$ 4,883,408.68

Revenue Bonds

Industrial Revenue Bonds (1978 / 1999)	\$ -	\$ 40,000.00	Gen. Debt	\$ 20,000.00	\$ 2,000.00	\$ 22,000.00
TOTAL REVENUE BONDS	\$ -	\$ 40,000.00		\$ 20,000.00	\$ 2,000.00	\$ 22,000.00

Capital Leases

County Excel Light -- 2011	\$ -	\$ 144,684.72	Co Gen	\$ 45,982.69	\$ 6,332.89	\$ 52,315.58
School Excel Light State -- 2010 (\$581K)	-	324,929.00	GP School	59,032.00	14,741.00	73,773.00
School Excel Light Grant -- 2010 (500K)	-	142,880.00	GP School	71,424.00	-	71,424.00
TOTAL CAPITAL LEASES	\$ -	\$ 612,493.72		\$ 176,438.69	\$ 21,073.89	\$ 197,512.58

Debt Service by Fund

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
General Debt Service Fund	\$ 1,399,490.55	\$ 350,437.43	\$ 1,749,927.98
Education Debt Service Fund	2,725,700.00	410,659.38	3,136,359.38
General Fund	45,982.69	6,332.89	52,315.58
Highway/Public Works Fund	13,066.90	6,054.42	19,121.32
School GP Fund	130,456.00	14,741.00	145,197.00
	\$ 4,314,696.14	\$ 788,225.12	\$ 5,102,921.26

Debt Service By Function

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Public Safety	\$ 820,071.08	\$ 247,914.62	\$ 1,067,985.70
Education	2,856,156.00	425,400.38	3,281,556.38
Highway	463,140.60	75,870.71	539,011.31
Administration	175,328.46	39,039.41	214,367.87
	\$ 4,314,696.14	\$ 788,225.12	\$ 5,102,921.26

Notes:

- ** Authorized an Unissued
- * Last Year of Debt Service

Per Capita Debt Ratios (6/30/14)

O/S Debt	710.16
Gross Direct Debt	710.16
Net Direct Debt	688.38
Total Net Overlapping Debt	74.00
Overall Net Debt	762.38

Population (Source: US Bureau of Census)

	<u>Franklin Co</u>	<u>Tennessee</u>
1990 US Census	34,725	48,777,203
2000 US Census	39,270	5,689,283
2010 US Census	41,052	6,346,105
2011 US Census	40,871	6,398,361
2012 US Census	40,785	6,454,914
2013 US Census	41,297	6,495,978

Debt Ratios (6/30/14)

	<u>Assessed Value</u>	<u>Est. Actual Value</u>
O/S Debt to	3.30%	90.00%
Gross Direct Debt to	3.30%	90.00%
Net Direct Debt to	3.19%	87.00%
Total Net Overlapping Debt to	34.00%	9.00%
Overall Net Debt to	3.54%	97.00%

Schedule of Budgeted Debt Payments
Fiscal Year 2015/16
Franklin County, TN

General Debt Service Fund # 151

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
Monthly	ID Board Land	\$ 66,271	\$ 23,816	\$ 90,087	12 YR Capital Note
7/1/2015	Industrial Rev	\$ -	\$ 1,000	\$ 1,000	Revenue Bond
10/1/2015	Judicial Ctr 07 Series	\$ -	\$ 84,763	\$ 84,763	GO Bond
10/1/2015	Hwy Road 15a Series	\$ -	\$ 23,300	\$ 23,300	7 YR Capital Note
10/1/2015	Hwy Road 15b Series	\$ -	\$ 8,672	\$ 8,672	7 YR Capital Note
12/1/2015	Hwy/Jail Ref 13 Series	\$ -	\$ 10,158	\$ 10,158	GO Bond
1/1/2016	Industrial Rev	\$ 20,000	\$ 1,000	\$ 21,000	Revenue Bond
1/9/2016	SW/Hwy Equip 14 Series	\$ 64,290	\$ 10,285	\$ 74,575	7 YR Capital Note
4/1/2016	Judicial Ctr 07 Series	\$ 450,000	\$ 84,763	\$ 534,763	GO Bond
4/1/2016	Hwy Road 15a Series	\$ 286,000	\$ 23,300	\$ 309,300	7 YR Capital Note
4/1/2016	Hwy Road 15b Series	\$ 142,858	\$ 11,150	\$ 154,008	7 YR Capital Note
5/21/2016	Judicial Ctr 10 Series	\$ 20,771	\$ 58,074	\$ 78,845	GO Bond
6/1/2016	Hwy/Jail Ref 13 Series	\$ 349,300	\$ 10,158	\$ 359,458	GO Bond
Total Gen Debt		\$ 1,399,491	\$ 350,437	\$ 1,749,928	

Education Debt Service Fund # 156

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
9/1/2015	School Refund 2011	\$ -	\$ 9,050	\$ 9,050	GO Bond
9/1/2015	FCHS Refund 2009	\$ -	\$ 146,700	\$ 146,700	GO Bond
12/1/2015	School Ref 13 Series	\$ -	\$ 8,311	\$ 8,311	GO Bond
12/1/2015	School Series 2008	\$ -	\$ 41,269	\$ 41,269	GO Bond
3/1/2016	School Refund 2011	\$ 905,000	\$ 9,050	\$ 914,050	GO Bond
3/1/2016	FCHS Refund 2009	\$ 1,345,000	\$ 146,700	\$ 1,491,700	GO Bond
6/1/2016	School Ref 13 Series	\$ 285,700	\$ 8,311	\$ 294,011	GO Bond
6/1/2016	School Series 2008	\$ 190,000	\$ 41,269	\$ 231,269	GO Bond
Total Educ Debt		\$ 2,725,700	\$ 410,659	\$ 3,136,359	

GP Schools Fund # 141

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
Monthly	Excel Lighting Lease	\$ 71,424	\$ -	\$ 71,424	Capital Lease
10/1/2015	Excel Lighting Lease	\$ 29,170	\$ 7,717	\$ 36,887	Capital Lease
4/1/2016	Excel Lighting Lease	\$ 29,862	\$ 7,024	\$ 36,887	Capital Lease
Total Gen Schools		\$ 130,456	\$ 14,741	\$ 145,197	

Schedule of Budgeted Debt Payments
 Fiscal Year 2015/16
 Franklin County, TN

Co General Fund # 101

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
7/3/2015	Excel Lighting Lease	\$ 22,722	\$ 3,436	\$ 26,158	Capital Lease
1/3/2016	Excel Lighting Lease	\$ 23,261	\$ 2,897	\$ 26,158	Capital Lease
Total Co General		\$ 45,983	\$ 6,333	\$ 52,316	

Highway Fund # 131

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
2/1/2016	Quarry Land	\$ 13,067	\$ 6,054	\$ 19,121	12 Yr Capital Note
Total Highway		\$ 13,067	\$ 6,054	\$ 19,121	

Fund Summary by Category/Department
Fiscal Year 2015/16

		2013-2014	2014-2015	2014-2015	2015-2016
		Actual Budget	Original Budget	Estimated	Budgeted
101	County General Revenues				
40000	Local Taxes	\$ 9,606,875	\$ 9,802,636	\$ 9,932,207	\$ 9,334,200
41000	Licenses & Permits	73,849	74,000	78,545	81,000
42000	Fines, Forfeitures & Penalties	209,767	201,574	223,891	274,275
43000	Charges for Current Services	268,652	251,875	328,456	316,725
44000	Other Local Revenues	185,954	87,500	212,990	104,650
45000	Fees Received from County Officials	1,729,521	1,752,000	1,912,247	1,914,000
46000	State of Tennessee	2,866,268	2,777,855	2,720,545	2,643,970
47000	Federal Government	857,349	1,544,879	1,372,255	746,627
48000	Other Government & Citizens	305,072	379,306	472,740	323,640
49000	Other Sources	609,606	3,110,606	3,118,850	248,606
Total Co General Fund Revenue Category Summary		\$ 16,712,913	\$ 19,982,231	\$ 20,372,726	\$ 15,987,693
101	County General Expenditures				
	General Government				
51100	County Commission	\$ 323,416	\$ 297,251	\$ 338,802	\$ 312,480
51220	Beer Board	704	1,300	1,111	1,300
51300	County Mayor	151,401	156,421	156,193	157,332
51400	County Attorney	9,700	10,225	9,600	10,225
51500	Election Commission	284,718	262,140	243,346	231,886
51600	Register of Deeds	292,418	324,324	307,938	324,551
51720	Planning	138,901	148,399	142,890	152,451
51800	County Buildings	960,685	1,544,728	1,791,169	1,565,364
51900	Other General Administration - IT	69,270	84,055	76,633	38,900
	Finance				
52300	Property Assessor	434,214	493,729	452,884	551,060
52400	County Trustee	287,181	315,615	310,403	312,683
52500	County Clerk	520,515	554,099	555,122	560,435
52900	Finance Department	637,972	685,837	668,396	656,583
	Administration of Justice				
53100	Circuit Court	846,907	910,583	870,286	926,479
53300	General Sessions Court	293,199	301,045	288,122	301,516
53330	Drug Court Program	57,757	59,531	59,032	60,002
53400	Chancery Court	194,936	251,550	192,367	287,716
53500	Juvenile Court	120,441	126,713	123,806	129,472
53700	Judicial Commissioners	113,047	128,442	120,072	130,083
53900	Other Administration of Justice	4,300	18,000	6,000	18,000
53910	Probation Services	112,277	118,105	117,244	120,736

Fund Summary by Category/Department
Fiscal Year 2015/16

	2013-2014	2014-2015	2014-2015	2015-2016
	Actual Budget	Original Budget	Estimated	Budgeted
Public Safety				
54110 Sheriff's Department	3,357,399	3,475,347	3,485,027	3,575,423
54160 Administration of the Sex Offender	18,631	21,039	19,978	22,012
54210 Jail	1,768,428	1,812,299	1,740,396	1,777,287
54230 Community Reentry Program	638,554	790,090	753,460	163,748
54240 Juvenile Services	12,518	23,000	19,825	22,250
54410 Civil Defense	158,514	154,711	153,876	163,348
54420 Rescue Squad	28,463	32,575	21,000	30,000
54490 Consolidated Communications	855,239	864,492	837,675	869,433
54610 County Coroner	23,750	32,350	24,060	28,700
54710 Public Safety Grants	245,697	39,951	85,126	68,208
Public Health & Welfare				
55110 Local Health Center	40,107	43,176	36,865	34,756
55120 Rabies & Animal Control	212,954	238,238	230,527	260,434
55180 Children's Special Services	-	-	-	-
55190 Other Local Health Services	134,221	160,394	137,980	161,738
55310 Regional Mental Health Center	-	-	-	-
55390 Appropriation to State	30,646	30,646	30,646	30,646
55510 General Welfare Assistance	17,775	17,775	17,775	17,775
55731 Litter Control	67,685	97,918	93,595	101,828
55900 Other Public Health & Welfare	5,831	28,434	63,140	44,706
Social, Cultural & Recreational				
56300 Senior Citizen's Assistance	133,196	140,350	118,355	126,950
56700 Parks and Fair Boards	26,930	50,900	45,882	53,728
Agricultural & Natural Resources				
57100 Agriculture Extension	103,556	103,209	83,059	104,818
57500 Soil Conservation	77,969	81,274	63,514	75,060
Other Operations				
58120 Industrial Development	29,924	58,877	87,000	122,206
58190 Other Economic & Community Development	369,069	600,180	474,070	397,156
58300 Veterans Services	19,924	23,718	22,716	36,791
58400 Other Charges	652,929	766,902	731,997	788,811
90000 Capital Projects	828,296	78,000	106,537	896,443
99100 Transfers Out	939,114	3,115,000	3,113,560	165,000
Total General Fund Department Exp Summary	\$ 16,651,278	\$ 19,672,939	\$ 19,429,056	\$ 16,988,511

Fund Summary by Category/Department
Fiscal Year 2015/16

		2013-2014	2014-2015	2014-2015	2015-2016
		Actual Budget	Original Budget	Estimated	Budgeted
112	Crthouse/Jail Maint. Fund Revenues				
40000	Local Taxes	\$ 153,377	\$ 160,000	\$ 151,612	\$ 153,000
Total Crthouse Fund Revenue Category Summary		\$ 153,377	\$ 160,000	\$ 151,612	\$ 153,000
112	Crthouse/Jail Maintenance Expenditures				
58400	Other Charges	\$ 1,544	\$ 1,975	\$ 1,543	\$ 1,600
99100	Transfers Out	165,230	152,600	152,600	150,000
Total Crthouse/Jail Fund Dept Exp Summary		\$ 166,774	\$ 154,575	\$ 154,143	\$ 151,600
115	Library Revenues				
40000	Local Taxes	\$ 293,960	\$ 295,841	\$ 301,477	\$ 297,907
41000	Licenses & Permits	1,354	1,319	1,456	1,500
43000	Charges for Current Services	17,235	17,877	16,475	17,250
44000	Other Local Revenues	3,206	3,347	2,949	3,050
46000	State of Tennessee	-	1,500	-	-
47000	Federal Government	1,419	-	1,702	2,000
48000	Other Government & Citizens	31,130	32,243	30,690	31,250
49000	Other Sources	-	-	-	-
Total Library Fund Revenue Category Summary		\$ 348,304	\$ 352,127	\$ 354,749	\$ 352,957
115	Library Expenditures				
56500	Libraries	\$ 248,208	\$ 403,268	\$ 263,008	\$ 310,147
58400	Other Charges	31,816	35,195	34,082	36,870
91150	Social, Cultural & Recreational Projects	-	-	83,616	-
99100	Transfers Out	2,000	3,000	3,000	3,000
Total Library Fund Department Exp Summary		\$ 282,024	\$ 441,463	\$ 383,706	\$ 350,017

Fund Summary by Category/Department
Fiscal Year 2015/16

		2013-2014	2014-2015	2014-2015	2015-2016
		Actual Budget	Original Budget	Estimated	Budgeted
116	Solid Waste Fund Revenue				
40000	Local Taxes	\$ 987,431	\$ 987,264	\$ 987,790	\$ 1,553,654
41000	Licenses & Permits	6,459	6,450	7,018	7,050
43000	Charges for Current Services	25,907	30,000	43,580	45,000
44000	Other Local Revenues	250,454	230,000	214,994	231,800
46000	State of Tennessee	15,912	25,500	12,500	16,000
47000	Federal Government	-	-	-	-
49000	Other Sources	100,000	100,000	100,000	150,000
Total Solid Waste Fund Rev Category Summary		\$ 1,386,163	\$ 1,379,214	\$ 1,365,882	\$ 2,003,504
116	Solid Waste/Sanitation Fund Expenditures				
55720	Sanitation Education/Information	\$ 1,150	\$ 1,500	\$ 1,500	\$ 1,800
55732	Convenience Centers	231,224	250,601	243,572	247,357
55733	Transfer Stations	1,005,771	1,038,690	902,889	1,342,078
55770	Post-Closure Care Cost	6,850	8,000	8,000	12,000
58400	Other Charges	81,815	83,200	94,544	88,750
99100	Transfers Out	103,803	103,803	108,803	193,803
Total Solid Waste Fund Department Exp Summary		\$ 1,430,613	\$ 1,485,793	\$ 1,359,308	\$ 1,885,788
120	Local Purpose Fund Revenue				
40000	Local Taxes	\$ 479,917	\$ 479,071	\$ 569,900	\$ 572,865
41000	Licenses & Permits	23,101	23,400	23,370	23,400
44000	Other Local Revenues	180	-	-	-
48000	Other Government & Citizens	-	-	-	-
Total Local Purpose Fund Rev Category Summary		\$ 503,198	\$ 502,471	\$ 593,270	\$ 596,265
120	Local Purpose(Rural Fire) Fund				
54310	Fire Prevention & Control	\$ 501,291	\$ 503,600	\$ 515,550	\$ 536,100
58400	Other Charges	-	-	-	-
Total Local Purpose Fund Dept Exp Summary		\$ 501,291	\$ 503,600	\$ 515,550	\$ 536,100

Fund Summary by Category/Department
Fiscal Year 2015/16

		2013-2014	2014-2015	2014-2015	2015-2016
		Actual Budget	Original Budget	Estimated	Budgeted
122	Drug Fund Revenues				
42000	Fines, Forfeitures & Penalties	\$ 56,159	\$ 49,000	\$ 48,324	\$ 52,700
43000	Charges for Current Services	-	50	-	50
44000	Other Local Revenues	7,795	6,250	9,561	10,300
46000	State of Tennessee	-	-	-	-
47000	Federal Government	49,001	40,000	18,000	40,000
48000	Other Government & Citizens	50	-	-	50
49000	Other Sources	-	-	-	-
Total Drug Fund Revenue Category Summary		\$ 113,005	\$ 95,300	\$ 75,885	\$ 103,100
122	Drug Control Fund				
54150	Drug Enforcement	\$ 74,188	\$ 102,100	\$ 96,515	\$ 102,750
58400	Other Charges	558	600	625	700
Total Drug Control Fund Dept Exp Summary		\$ 74,746	\$ 102,700	\$ 97,140	\$ 103,450
131	Highway Fund Revenues				
40000	Local Taxes	\$ 607,043	\$ 616,712	\$ 624,175	\$ 636,371
41000	Licenses & Permits	2,524	2,300	2,867	2,900
43000	Charges for Current Services	767	1,500	7,000	4,000
44000	Other Local Revenues	19,722	13,600	8,432	17,400
46000	State of Tennessee	1,985,823	2,275,142	2,310,409	2,538,022
47000	Federal Government	-	-	-	-
49000	Other Sources	15,806	18,000	12,890	20,000
Total Highway Fund Revenue Category Summary		\$ 2,631,685	\$ 2,927,254	\$ 2,965,773	\$ 3,218,693
131	Highway Fund Expenditures				
61000	Administration	\$ 285,752	\$ 329,849	\$ 318,047	\$ 337,588
62000	Highway & Bridge Maintenance	579,276	811,703	753,079	849,621
63100	Operation & Maintenance of Equipment	230,912	341,403	284,051	330,184
63400	Quarry Operations	208,915	305,646	275,779	347,652
65000	Other Charges	170,459	210,247	192,702	220,940
68000	Capital Outlay	543,127	1,091,500	982,940	1,343,000
82100	Principal on Debt	50,761	39,415	39,412	13,068
82200	Interest on Debt	9,505	7,142	7,139	6,055
99100	Transfers Out	3,803	3,803	3,803	51,803
Total Highway Fund Department Exp Summary		\$ 2,082,510	\$ 3,140,708	\$ 2,856,952	\$ 3,499,910

Fund Summary by Category/Department
Fiscal Year 2015/16

		2013-2014	2014-2015	2014-2015	2015-2016
		Actual Budget	Original Budget	Estimated	Budgeted
151 General Debt Service Fund Revenues					
40000	Local Taxes	\$ 1,368,781	\$ 1,216,979	\$ 1,226,079	\$ 1,995,509
41000	Licenses & Permits	5,769	5,800	5,725	6,000
44000	Other Local Revenues	78	-	-	-
49000	Other Sources	1,088,538	152,600	152,600	150,000
Total Gen Debt Service Rev Category Summary		\$ 2,463,166	\$ 1,375,379	\$ 1,384,404	\$ 2,151,509
151 General Government Debt Service					
82100	Prinicpal on Debt	\$ 1,921,103	\$ 877,312	\$ 941,602	\$ 1,399,492
82200	Interest on Debt	355,846	300,803	323,805	350,439
82300	Other Debt Charges	28,596	36,500	26,085	34,500
99000	Other Uses	-	-	-	-
Total General Debt Service Fund Exp Summary		\$ 2,305,545	\$ 1,214,615	\$ 1,291,493	\$ 1,784,431
156 Education Debt Service Fund Revenues					
40000	Local Taxes	\$ 2,699,902	\$ 2,730,911	\$ 3,232,129	\$ 2,737,136
41000	Licenses & Permits	6,988	7,626	7,617	7,700
44000	Other Local Revenues	-	-	-	-
48000	Other Government & Citizens	738,574	510,000	510,000	-
49000	Other Sources	-	-	-	-
Total Educ Debt Service Rev Category Summary		\$ 3,445,464	\$ 3,248,537	\$ 3,749,746	\$ 2,744,836
156 Education Debt Service Expenditures					
82100	Prinicpal on Debt	\$ 2,772,586	\$ 2,640,900	\$ 2,640,900	\$ 2,725,701
82200	Interest on Debt	556,420	476,547	476,547	410,660
82300	Other Debt Charges	41,582	59,250	44,227	53,250
99000	Other Uses	-	-	-	-
Total Educ Debt Service Fund Exp Summary		\$ 3,370,588	\$ 3,176,697	\$ 3,161,674	\$ 3,189,611

Fund Summary by Category/Department
Fiscal Year 2015/16

		2013-2014	2014-2015	2014-2015	2015-2016
		Actual Budget	Original Budget	Estimated	Budgeted
141	School General Fund Revenues		*Amended BG		
40000	Local Taxes	\$ 13,860,109	\$ 13,686,602	\$ 13,706,178	\$ 13,774,839
41000	Licenses & Permits	48,065	43,800	46,800	46,800
43000	Charges for Current Services	242,884	264,397	264,397	264,397
44000	Other Local Revenue	442,574	402,298	436,164	262,456
46000	State of Tennessee	28,244,905	27,719,213	27,710,693	28,016,968
47000	Federal Government	229,758	202,882	191,080	136,397
48000	Other Government & Citizens	-	-	-	-
49000	Other Sources	7,916	100,000	100,000	100,000
Total School Gen Fund Rev Category Summary		\$ 43,076,211	\$ 42,419,192	\$ 42,455,312	\$ 42,601,857
141	School General Fund Expenditures		*Amended BG		
Instruction					
71100	Regular Instruction	\$ 19,473,338	\$ 20,126,002	\$ 19,325,656	\$ 20,010,477
71150	Alternative School	203,221	145,594	89,883	99,107
71200	Special Education Program	3,745,929	3,827,341	3,737,309	3,954,552
71300	Vocational Education Program	1,306,505	1,216,640	1,118,562	1,227,269
71400	Student Body Education Prog	121,137	135,235	134,890	150,954
71600	Adult Educ Program	-	-	-	-
Support					
72110	Attendance	\$ 201,755	\$ 242,354	\$ 222,255	\$ 183,598
72120	Health Services	395,178	524,851	520,428	530,306
72130	Other Support Services	1,275,335	1,334,797	1,300,428	1,278,147
72210	Regular Instruction	1,110,464	1,025,340	1,010,551	1,065,568
72220	Special Educ Program	346,871	338,085	328,777	306,764
72230	Vocational Educ Prog	63,911	66,322	61,145	67,183
72260	Adult Educ Program	-	-	-	-
72310	Board of Education	1,066,322	1,125,287	1,069,003	1,115,837
72320	Director of Schools	356,847	628,113	595,273	639,458
72410	Office of Principals	2,262,737	2,283,078	2,243,983	2,325,739
72520	Human Resources	105,642	110,827	105,680	113,971
72610	Operation of Plant	3,574,113	3,795,992	3,681,906	3,663,428
72620	Maintenance of Plant	1,271,771	1,326,978	1,291,776	1,366,022
72710	Transportation	2,424,189	2,423,481	2,351,239	2,397,203
72810	Central & Other	608,002	549,194	544,282	717,043

Fund Summary by Category/Department
Fiscal Year 2015/16

		2013-2014	2014-2015	2014-2015	2015-2016
		Actual Budget	Original Budget	Estimated	Budgeted
Non-Instructional					
73100	Food Service	\$ -	\$ -	\$ -	\$ -
73300	Community Services	855,832	817,617	817,617	608,230
73400	Early Childhood Education	1,349,934	1,353,676	1,353,676	1,353,676
Capital Outlay & Debt Service					
73100	Capital Outlay	\$ 201,645	\$ -	\$ -	\$ 100,000
82130	Principal Debt Service	204,186	209,169	209,169	151,203
82230	Interest Debt Service	24,388	19,405	19,405	14,834
82330	Other Debt Service	510,000	510,000	510,000	-
99100	Transfers Out	10,000	103,050	103,050	101,848
Total School Gen Fund Exp Summary		\$ 43,069,252	\$ 44,238,428	\$ 42,745,943	\$ 43,542,417
142 Federal Projects Fund Revenues			*Amended BG		
47000	Federal Government	\$ 3,232,815	\$ 3,244,332	\$ 3,244,332	\$ 3,049,214
49000	Other Sources	110,000	100,000	100,000	100,000
Total Federal Projects Revenue Summary		3,342,815	3,344,332	3,344,332	3,149,214
142 Federal Projects Fund Expenditures			*Amended BG		
Instruction					
71100	Regular Instruction Program	\$ 1,519,479	\$ 1,115,675	\$ 1,115,675	\$ 1,155,467
71200	Special Education Program	846,262	773,497	773,497	734,314
71300	Vocational Education Program	64,053	66,194	66,194	60,189
Support Services					
72120	Health Services	182,816	190,010	190,010	179,165
72130	Other Student Support	28,511	208,301	38,520	73,508
72210	Regular Instruction Program	159,489	471,898	471,898	359,049
72220	Special Education Program	270,678	213,312	213,312	273,073
72230	Vocational Education Program	4,276	4,335	4,335	4,326
72229	Special Education Program	1	-	-	-
72710	Transportation	183,497	203,845	203,845	210,125
Other Uses					
99100	Transfers Out	100,000	100,000	100,000	100,000
Total Federal Projects Expenditures Summary		3,359,062	3,347,068	3,177,286	3,149,214

Fund Summary by Category/Department
Fiscal Year 2015/16

		2013-2014	2014-2015	2014-2015	2015-2016
		Actual Budget	Original Budget	Estimated	Budgeted
143	Centralized Cafeteria Fund Revenues		*Amended BG		
43000	Charges for Current Services	\$ 1,086,688	\$ 1,058,896	\$ 1,058,896	\$ 1,079,845
44000	Other Local Revenue	7,747	5,500	5,500	5,500
46000	State of Tennessee	32,736	32,754	32,754	32,754
47000	Federal Government	2,170,542	2,239,940	2,239,940	2,177,890
48000	Other Sources	-	-	-	-
Total Centralized Cafeteria Revenue Summary		\$ 3,297,713	\$ 3,337,090	\$ 3,337,090	\$ 3,295,989
143	Centralized Cafeteria Fund Expenditures		*Amended BG		
	Food Service (73100)	\$ 2,901,259	\$ 3,537,415	\$ 3,058,603	\$ 3,555,363
Total Centralized Cafeteria Dept Exp Summary		\$ 2,901,259	\$ 3,537,415	\$ 3,058,603	\$ 3,555,363

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
Estimated Revenues and Other Sources						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Tax	\$ 8,290,757	\$ 8,519,796	\$ 8,575,324	\$ 7,926,050	Represents \$0.8989
40120	Trustee's Collections - Prior Year	235,468	230,000	183,031	230,000	
40125	Trustee's Collections - Bankruptcy	4,578	6,000	3,200	6,000	
40130	Circuit/Clerk & Master Collections - Prior Year	169,015	175,000	252,218	220,000	
40140	Interest and Penalty	42,628	45,000	40,000	45,000	
40161	Payments in Lieu of Taxes - TVA	3,702	3,600	3,800	3,800	
40162	Payments in Lieu of Taxes - Local Utilities	34,332	35,000	38,306	40,000	
40163	Payments in Lieu of Taxes - Other	27,565	52,000	18,775	30,000	
40200	COUNTY LOCAL OPTION TAXES					
40250	Litigation Tax - General	119,437	111,000	124,444	125,000	
40270	Business Tax	367,110	315,000	370,000	370,000	
40275	Mixed Drink Tax - Local	36,483	60,000	33,960	40,000	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	51,882	45,000	55,303	60,000	
40330	Wholesale Beer Tax	220,566	202,000	230,566	235,000	
40350	Interstate Telecommunications Tax	2,470	2,440	2,456	2,500	
40390	Other Statutory Local Taxes	882	800	824	850	
	TOTAL LOCAL TAXES	\$ 9,606,875	\$ 9,802,636	\$ 9,932,207	\$ 9,334,200	
41000	LICENSES AND PERMITS					
41100	Licenses					
41140	Cable TV Franchise	\$ 40,517	\$ 40,000	\$ 46,300	\$ 46,000	
41500	Permits					
41510	Beer Permits	5,067	5,000	3,671	4,000	
41520	Building Permits	21,965	23,000	25,090	26,000	
41590	Other Permits	6,300	6,000	3,484	5,000	
	TOTAL LICENSES AND PERMITS	\$ 73,849	\$ 74,000	\$ 78,545	\$ 81,000	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
42000	FINES, FORFEITURES AND PENALTIES					
42100	Circuit Court					
42110	Fines	\$ 11,041	\$ 12,000	\$ 7,000	\$ 10,000	
42120	Officers Costs	32,249	20,000	32,182	34,000	
42141	Drug Court Fees	1,894	2,200	1,879	2,000	
42150	Jail Fees	9,050	9,500	8,473	9,000	
42180	DUI Treatment Fines	1,822	2,000	2,611	2,800	
42190	Data Entry Fee - Circuit Court	2,618	3,000	4,295	4,400	
42191	Courtroom Security Fee	104	200	83	100	
42300	General Sessions Court					
42310	Fines	23,886	29,500	26,895	29,500	
42311	Fines for Littering	-	-	95	-	
42320	Officers Costs	45,793	47,000	53,892	54,000	
42330	Game and Fish Fines	3,286	2,425	4,334	4,000	
42341	Drug Court Fees	9,519	4,600	10,019	10,000	
42350	Jail Fees	25,575	27,000	28,542	29,000	
42380	DUI Treatment Fines	13,264	13,000	13,664	13,500	
42390	Data Entry Fee - General Sessions Court	11,099	11,500	11,398	11,500	
42391	Courtroom Security Fee	1,332	2,500	1,445	1,500	
42400	Juvenile Court					
42410	Fines	180	1,250	318	500	
42420	Officers Costs	4,566	2,500	4,438	45,000	
42430	Game and Fish Fines	-	100	-	-	
42490	Data Entry Fee - Juvenile Court	1,930	1,500	2,197	2,500	
42491	Courtroom Security Fee - Juvenile Court	-	24	11	25	
42500	Chancery Court					
42520	Officers Costs	1,257	1,900	877	1,300	
42530	Data Entry Fee - Chancery Court	414	600	1,080	900	
42600	Other Courts - In County					
42610	Fines	-	775	-	500	
42641	Drug Court Fees	1,975	1,500	5,700	5,250	
42910	Proceeds from Confiscated Property	3,501	500	510	500	
42990	Other Fines, Forfeitures & Penalties	3,412	4,500	1,953	2,500	
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 209,767	\$ 201,574	\$ 223,891	\$ 274,275	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
43000	CHARGES FOR CURRENT SERVICES					
43100	General Service Charges					
43190	Other General Service Charges	\$ 8,781	\$ 9,000	\$ 18,000	\$ 10,000	
43300	Fees					
43350	Copy Fees	\$ 18	\$ 75	\$ 5	\$ 25	
43366	Greenbelt Application Late	150	400	100	200	
43370	Telephone Commissions	29,899	19,000	58,882	53,000	Inmate Phones
43380	Vending Machine Collections	123	200	265	-	
43392	Data Processing Fees - Register	14,158	15,000	15,000	15,000	
43393	Probation Fees	203,111	200,000	217,481	222,000	
43394	Data Processing Fees - Sheriff	4,049	-	4,774	5,000	Audit Adjustment 2013-14
43395	Sex Offender Registration Fee - Sheriff	4,755	4,800	10,800	8,000	
43396	Data Processing Fees - County Clerk	3,608	3,400	3,149	3,500	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 268,652	\$ 251,875	\$ 328,456	\$ 316,725	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44120	Lease/Rentals	\$ 25,747	\$ 23,000	\$ 26,995	\$ 27,000	
44140	Sale of Maps	115	1,000	-	150	
44170	Miscellaneous Refunds	16,608	10,000	31,000	15,000	09/10 Included Unclaimed Property (67K)
44500	Nonrecurring Items					
44530	Sale of Equipment	3,050	3,000	-	2,500	
44540	Sale of Property	88,351	-	91,275	-	
44570	Contributions and Gifts	1,307	5,000	1,200	1,500	
44990	Other Local Revenues	1,255	2,500	420	1,000	Misc & Ins Dividend
44990	Other Local Revenues - Pavilion	1,310	-	8,600	8,000	Pavilion Receipts
44990	Other Local Revenues - Fair	48,211	43,000	53,500	49,500	Fair Receipts
	TOTAL OTHER LOCAL REVENUES	\$ 185,954	\$ 87,500	\$ 212,990	\$ 104,650	
45000	FEES RECEIVED FROM COUNTY OFFICIALS					
45500	Fees in Lieu of Salary					
45510	County Clerk	\$ 333,995	\$ 318,000	\$ 350,352	\$ 350,000	
45520	Circuit Court Clerk	139,757	160,000	228,614	230,000	
45540	General Sessions Court Clerk	255,487	235,000	248,009	250,000	
45550	Clerk and Master	105,085	119,000	150,500	145,000	
45560	Juvenile Court Clerk	36,729	43,000	43,000	43,000	
45580	Register	170,110	186,000	178,992	180,000	
45590	Sheriff	16,693	16,000	15,364	16,000	
45610	Trustee	671,665	675,000	697,416	700,000	
	TOTAL FEES REC'D FROM COUNTY OFFICIALS	\$ 1,729,521	\$ 1,752,000	\$ 1,912,247	\$ 1,914,000	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
46000	STATE OF TENNESSEE					
46100	General Government Grants					
46110	Juvenile Services Program	\$ -	\$ 9,000	\$ 9,000	\$ 9,000	
46120	Airport Maintenance Program	-	244,300	72,016	-	
46175	On Behalf Contributions for OPEB	2,290	-	-	-	
46190	Other General Government Grants	7,730	-	2,352	2,000	Election Grants
46210	Law Enforcement Training Program	28,800	25,200	28,800	28,800	
46310	Health Department Programs	139,140	150,400	134,113	160,200	DGA Contract (100%)
46390	Other Health & Welfare Grants	-	-	34,706	34,706	Tobacco Grant - Health Dept
46400	Public Works Grants					
46420	State-Aid Program	452,645	-	-	-	HWY CON State Portion
46430	Litter Program	37,186	42,300	36,000	42,300	about 50%
46440	TN Industrial Infrastructure Program Grant	191,402	-	-	-	
46800	Other State Revenues					
46820	Income Tax	182,011	230,000	230,000	230,000	
46830	Beer Tax	17,806	18,800	18,055	18,800	
43835	Vehicle Certificate of Title Fees	7,878	8,901	14,375	16,000	Co Clerk fee reserved for equipment/supplies
46840	Alcoholic Beverage Tax	74,805	75,000	78,000	78,000	
46850	Mixed Drink Tax	9,734	9,000	24,002	24,000	
46851	State Revenue Sharing - TVA	1,029,303	1,050,000	1,100,000	1,100,000	TVA
46915	Contracted Prisoner Boarding	631,812	750,000	881,562	885,000	
46960	Registrar's Salary Supplement	15,164	15,164	15,164	15,164	
46980	Other State Grants	-	42,160	42,160	-	Agriculture Enhancement Grant
46990	Other State Revenues	38,562	107,630	240	-	IDBDC Grant - different line item
	TOTAL STATE OF TENNESSEE	\$ 2,866,268	\$ 2,777,855	\$ 2,720,545	\$ 2,643,970	
47000	FEDERAL GOVERNMENT					
47100	Federal Through State					
47180	Community Development	\$ -	\$ 480,822	\$ 290,190	\$ 279,000	SCTTD Home Grant \$250K & Rur Dev Farm Mkt \$29,000 Restrooms
47220	Civil Defense Reimbursement	36,350	36,350	38,850	38,850	
47230	Disaster Relief	-	-	-	-	
47235	Homeland Security Grants	44,049	147,707	15,398	17,708	2014 Homeland Security Grant
47590	Other Federal through State	110,552	30,000	157,432	32,000	Impaired Drivers (DRIVE)& Hwy Safety (SEWAN)
47680	Forest Service	1,695	-	-	-	
47990	Other Direct Federal Revenue	664,703	850,000	870,385	379,069	Pres. Election, Comm Reentry, Airport Grant, Inmate Social Security & Other Misc
	TOTAL FEDERAL GOVERNMENT	\$ 857,349	\$ 1,544,879	\$ 1,372,255	\$ 746,627	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
48000	OTHER GOVERNMENTS & CITIZENS					
48100	Other Governments					
48110	Prisoner Board	\$ -	\$ 2,000	\$ 50	\$ -	
48130	Contributions	183,141	255,556	351,050	202,000	E-911, Senior Citizens & Cities PPA
48610	Donations	57,372	56,750	56,850	56,850	Animal Control
48990	Other	64,559	65,000	64,790	64,790	BOE for SRO & Software
	TOTAL OTHER GOVERNMENTS & CITIZENS	\$ 305,072	\$ 379,306	\$ 472,740	\$ 323,640	
	TOTAL ESTIMATED REVENUES	\$ 16,103,307	\$ 16,871,625	\$ 17,253,876	\$ 15,739,087	
49000	OTHER SOURCES					
49100	Bonds Issued	\$ -	\$ -	\$ -	\$ -	
49200	Notes Issued	450,000	3,000,000	3,000,000	-	
49800	Transfers In	159,606	110,606	118,850	248,606	Library \$3K, Hwy\$3,803 & Solid Waste\$3,803, SW Operational \$150K, Hwy Equip 2015/16 \$48K, SW 2015/16 Equip \$40K
	TOTAL OTHER SOURCES	\$ 609,606	\$ 3,110,606	\$ 3,118,850	\$ 248,606	
	TOTAL EST. REVENUES & OTHER SOURCES	\$ 16,712,913	\$ 19,982,231	\$ 20,372,726	\$ 15,987,693	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
Estimated Expenditures						
51100	COUNTY COMMISSION					
191	Board & Committee Fees	\$ 68,414	\$ 70,000	\$ 70,391	\$ 70,000	
201	Social Security	3,525	4,340	4,098	4,340	
204	State Retirement	183	300	285	300	
207	Medical Insurance	270	450	305	450	
210	Unemployment Compensation	14	25	28	25	
212	Employer Medicare Liability	991	1,015	1,029	1,015	
305	Audit Services	12,316	12,661	12,661	12,800	Based on Census Data
320	Dues & Memberships	12,510	12,510	12,210	12,510	SCTDD, TCCA, TCSA, SCHRA, SMT, MLSP, UTSI, TPHA
331	Legal Services	1,493	10,000	12,283	15,000	Misc charges for services other than retainer
332	Legal Notices	2,678	3,800	4,074	4,500	
334	Maintenance Agreements	1,857	2,050	2,026	2,040	KMBS Copier Lease
355	Travel	932	5,000	2,623	5,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	15,000	10,000	-	10,000	
435	Office Supplies	5,623	8,500	9,499	9,500	Includes copy/printer paper for all
508	Premiums on Corporate Surety Bonds	-	2,500	1,064	500	Surety Bonds
509	Refunds	397	1,200	40,199	1,500	Bldg. permits, tax refunds, etc.
524	In Service/Staff Development	695	1,400	1,500	1,500	Meeting Registrations & Contracted In-Service Staff Development
540	Tax Relief Program	100,536	110,000	111,951	115,000	Elderly low-income homeowners only
599	Other Charges	51,668	1,500	585	1,500	Miscellaneous
599	Other Charges - Fair	44,314	40,000	51,991	45,000	Franklin County Fair
	TOTAL COUNTY COMMISSION	\$ 323,416	\$ 297,251	\$ 338,802	\$ 312,480	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
51220	BEER BOARD					
332	Legal Notices	\$ 459	\$ 800	\$ 811	\$ 950	Advertising
355	Travel	245	500	300	350	PerDiems, Mileage & Lodging, Etc
	TOTAL BEER BOARD	\$ 704	\$ 1,300	\$ 1,111	\$ 1,300	
51300	COUNTY MAYOR					Includes \$0.25 COLA
101	County Official	\$ 78,508	\$ 81,153	\$ 81,153	\$ 81,153	Elected - State Mandated
103	Assistant	28,758	29,065	29,506	29,051	1 position
187	Overtime Pay	-	150	-	150	
201	Social Security	6,624	6,856	6,745	6,855	
204	State Retirement	14,417	14,574	14,653	14,572	
206	Life Insurance	94	94	101	94	
207	Medical Insurance	12,668	12,153	12,296	13,210	
209	Disability Insurance	904	936	391	-	
210	Unemployment Compensation	99	91	199	108	1 FT
212	Employer Medicare Liability	1,549	1,604	1,582	1,604	
299	Other Fringe Benefits	200	200	300	200	
307	Communication	419	500	451	470	
320	Dues & Memberships	1,845	1,845	1,845	1,845	TACM
334	Maintenance Agreement	2,602	1,800	2,067	2,500	KMBS Lease Copier
348	Postal Charges	-	125	84	96	
355	Travel	189	250	249	250	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	250	-	-	-	Was ID Brd moved to 101-58120
425	Gasoline	-	2,100	2,100	2,100	
435	Office Supplies	801	1,400	1,311	1,400	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
508	Premium on Surety Bonds	175	175	350	275	
524	In Service/Staff Development	600	650	100	200	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	699	700	709	1,200	
	TOTAL COUNTY MAYOR	\$ 151,401	\$ 156,421	\$ 156,193	\$ 157,332	
	51400 COUNTY ATTORNEY					
320	Dues & Memberships	\$ 100	\$ 100	\$ -	\$ 100	TCAA
331	Legal Services	9,600	9,600	9,600	9,600	\$800 Monthly
355	Travel	-	375	-	375	
524	In Service/Staff Development	-	150	-	150	TCAA Conference
	TOTAL COUNTY ATTORNEY	\$ 9,700	\$ 10,225	\$ 9,600	\$ 10,225	
	51500 ELECTION COMMISSION					Includes \$0.25 COLA
101	County Official	\$ 61,175	\$ 63,237	\$ 63,237	\$ 63,237	Appointed - State Mandated
106	Deputy	24,486	31,759	28,729	32,635	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	1,000	850	950	950	
186	Longevity	720	780	780	840	1 employee
187	Overtime Pay	2,889	4,000	4,228	4,000	
189	Other Salaries	9,522	16,640	5,576	16,640	part time
192	Election Commission	715	2,000	2,000	2,000	
193	Election Workers	19,092	46,857	45,587	23,438	1 Election this fiscal year
201	Social Security	7,278	10,331	9,616	8,943	
204	State Retirement	10,201	13,329	13,322	13,466	
206	Life Insurance	94	94	101	94	2 full time
207	Medical Insurance	12,933	13,210	13,210	13,210	
209	Disability Insurance	710	770	310	-	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
210	Unemployment Compensation	555	492	901	492	3 emp. + election workers
212	Employer Medicare Liability	1,702	2,416	2,228	2,091	
299	Other Fringe Benefits	450	500	500	500	
307	Communication	997	1,100	1,006	1,025	
317	Data Processing Services	16,857	16,400	16,400	15,150	Microvote and Local Gov't (1 Elections)
320	Dues & Memberships	275	275	225	275	TACEO
332	Legal Notices	5,570	9,500	9,500	6,000	2 Elections
334	Maintenance Agreements	1,585	1,800	1,775	1,800	Kardveyor & Copier
336	Maintenance & Repair -- Equipment	165	1,500	375	1,500	
348	Postal Charges	3,261	6,300	4,000	4,000	2 Elections
349	Printing, Stationary & Forms	2,491	4,000	2,487	3,000	2 Elections
355	Travel	1,883	2,000	2,423	2,500	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	5,500	5,500	5,675	5,700	2 maintenance techs.
411	Data Processing Supplies	-	500	436	500	
435	Office Supplies	3,518	3,000	3,999	4,000	
499	Other Supplies & Materials	2,375	1,500	1,944	2,000	
524	In Service/Staff Development	1,090	1,500	1,825	1,900	Meeting Registrations & Contracted In-Service Staff Development
719	Office Equipment	85,629	-	-	-	Absentee Scanning Machines
	TOTAL ELECTION COMMISSION	\$ 284,718	\$ 262,140	\$ 243,346	\$ 231,886	
51600	REGISTER OF DEEDS					Includes \$0.25 COLA
101	County Official	\$ 67,973	\$ 70,263	\$ 70,263	\$ 70,263	Elected - State Mandated
106	Deputy(ies)	107,923	119,312	116,823	122,828	4 positions (Requesting 3%)
185	Educational Incentive -- Other County Employees	4,000	3,400	3,800	2,850	Salary lines without increase
186	Longevity	3,480	3,660	3,660	3,300	3 employees
201	Social Security	10,916	12,241	11,613	12,403	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
204	State Retirement	24,211	26,023	23,974	26,366	
206	Life Insurance	234	234	230	234	
207	Medical Insurance	32,980	33,026	33,294	33,025	
209	Disability Insurance	1,489	1,520	639	-	
210	Unemployment Compensation	432	432	432	432	4 empl. not incl. elected official
212	Employer Medicare Liability	2,553	2,863	2,716	2,901	
299	Other Fringe Benefits	800	800	800	800	
307	Communication	364	500	354	400	
317	Data Processing Services	15,606	18,000	11,700	18,000	BIS - Offset by DP revenue
320	Dues & Memberships	647	650	647	700	COAT(INCR), TRA, MTRA
334	Maintenance Agreements	463	700	147	500	Postage Machine
337	Maintenance & Repair -- Office Equipment	2,170	2,750	2,720	2,750	Copier Maint - KMBS
348	Postal Charges	968	2,600	2,000	2,500	
355	Travel	1,417	1,600	1,591	1,700	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	3,650	3,800	4,035	4,500	Microfilming, Rebinding & Plat Scanning
435	Office Supplies	9,592	13,500	10,973	12,500	
508	Premium on Surety Bonds	100	200	350	200	Register & 2 Notaries
524	In Service/Staff Development	450	1,750	1,180	1,400	Meeting Registrations & Contracted In-Service Staff Development & Recert
711	Furniture & Fixtures	-	4,500	3,996	4,000	Shelves & Chairs
	TOTAL REGISTER OF DEEDS	\$ 292,418	\$ 324,324	\$ 307,938	\$ 324,551	
51720	PLANNING & ZONING					Includes \$0.25 COLA
105	Supervisor/Director	\$ 53,827	\$ 54,873	\$ 57,746	\$ 58,068	Appointed - Hourly w/supplement
106	Deputy	32,534	34,767	35,203	35,717	1 position
169	Part Time Personnel	360	-	-	-	
184	Educational Incentive -- Co. Official/Admin. Officer	1,000	850	950	950	1 employee

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
185	Educational Incentive -- Other County Employees	1,000	850	950	950	1 employee
186	Longevity	1,560	1,680	1,680	1,800	2 employees
187	Overtime	1,599	2,000	1,586	2,000	
201	Social Security	5,595	5,916	6,007	6,193	
204	State Retirement	12,152	12,577	12,983	13,166	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	13,419	13,210	12,311	13,210	
209	Disability Insurance	715	718	304	-	
210	Unemployment Compensation	220	216	216	216	
212	Employer Medicare Liability	1,309	1,384	1,405	1,448	
299	Other Fringe Benefits	400	400	400	400	
307	Communication	758	800	751	775	
320	Dues and Memberships	390	465	350	465	MTCOA
332	Legal Notices, Recording & Court Cost	1,244	3,000	1,750	2,200	
334	Maintenance Agreement (Software)	1,100	1,100	1,100	1,100	ESRI (GIS)
337	Maintenance & Repair -- Office Equipment	600	700	700	1,200	KMBS (New Copier Maintenance Lease)
338	Maintenance & Repair -- Vehicle	1,228	1,000	479	1,000	
348	Postal Charges	722	1,000	690	800	
355	Travel	797	1,250	799	1,250	PerDiems, Mileage & Lodging, ESRI/GIS/Codes, TN Mandated Training
425	Gasoline	1,911	2,200	1,832	2,000	
432	Library Books/Media	294	350	300	350	
435	Office Supplies	2,654	4,000	1,805	4,000	
508	Premiums on Corporate Surety Bonds	-	-	-	100	
524	In Service/Staff Development	1,419	3,000	500	3,000	Meeting Registrations & Contracted In-Service Staff Development ESRI/GIS Codes, TN Mandated Training
TOTAL PLANNING & ZONING		\$ 138,901	\$ 148,399	\$ 142,890	\$ 152,451	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
51800	COUNTY BUILDINGS					Includes \$0.25 COLA
105	Supervisor/Director	\$ 30,729	\$ 31,044	\$ 31,214	\$ 32,216	Appointed - Salary
166	Custodial Personnel	103,161	106,822	111,044	116,160	4 positions
167	Maintenance Personnel	30,036	30,276	30,110	32,216	1 position
169	Part-Time Personnel	2,100	4,400	-	8,580	Request Pt 20hr (Health Dept help pay)
186	Longevity	-	2,520	2,520	2,700	4 employees
187	Overtime	-	979	65	979	
189	Other Salaries & Wages	276	300	1,255	300	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	9,444	11,344	10,357	12,068	
204	State Retirement	18,613	23,544	22,564	24,534	
206	Life Insurance	316	328	328	328	
207	Medical Insurance	45,059	45,710	42,709	46,235	
209	Disability Insurance	1,092	1,370	522	-	
210	Unemployment Compensation	907	864	852	864	
212	Employer Medicare Liability	2,209	2,653	2,422	2,822	
299	Other Fringe Benefits	1,400	1,400	1,400	1,500	7 employees
307	Communication	57,368	62,000	63,698	64,000	
321	Engineering Services	6,600	3,000	12,000	15,000	Courthouse Project
334	Maintenance Agreement	17,909	17,000	21,680	23,000	ISP (Comcast), Others
335	Maintenance & Repair -- Buildings	64,077	75,000	70,499	75,000	Otis Elevator; Boiler Supply; Fire Ext Heat./Air & Buckman Lab
336	Maintenance & Repair -- Equipment	16,030	12,750	29,518	18,200	Signal Voice, Rapiscan
338	Maintenance & Repair -- Vehicles	2,063	2,200	1,685	2,000	
347	Pest Control	9,326	9,575	8,176	9,575	Co Wide Annual Bid Item
359	Disposal Services	9,333	13,000	7,579	10,000	Most County locations

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
399	Other Contracted Services	-	361,800	528,100	230,069	Sewanee Airport Grant & Other Proj Jail Architect
410	Custodial Supplies	18,773	23,000	21,404	28,000	Increased from Health Dept Budget
425	Gasoline	2,434	2,700	1,928	2,200	
451	Uniforms	1,927	2,000	1,534	2,000	
452	Utilities	366,053	360,000	371,111	380,000	
499	Other Supplies/Materials	775	1,000	330	1,000	
599	Other Charges	3,267	1,500	1,098	1,500	
599	Other Charges - Ag Pavillion	1,482	-	-	-	Moved to Recreation (101-56700- PAVIL)
610	Principal on Capitalized Leases	107,172	60,819	66,215	45,984	Excel Lighting Lease Principal
611	Interest on Capitalized Leases	13,517	8,592	8,891	6,335	Excel Lighting Lease interest
706	Building Construction	-	90,000	115,000	-	Farmers Market (50% Grant up to \$42,160)
707	Building Improvements	-	145,239	152,239	330,000	Courthouse Maint & ADA \$130K/Pavilion Roof \$200K
799	Other Capital Outlay	17,237	30,000	51,122	40,000	Unexpected Building Exp during the year
	TOTAL COUNTY BUILDINGS	\$ 960,685	\$ 1,544,728	\$ 1,791,169	\$ 1,565,364	
	51900 Other General Administration - IT					
138	Computer Technician	\$ 36,999	\$ 38,044	\$ 38,262	\$ -	Moved to Sheriff Dept
186	Longevity	1,200	1,200	1,200	-	
201	Social Security	2,313	2,446	2,406	-	
204	State Retirement	5,076	5,200	5,227	-	
206	Life Insurance	43	47	47	-	
207	Medical Insurance	6,412	6,605	6,695	-	
209	Disability Insurance	277	303	129	-	
210	Unemployment Compensation	108	108	108	-	
212	Employer Medicare Liability	541	572	563	-	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
299	Other Fringe Benefits	200	200	200	-	
307	Communication	1,101	1,130	1,393	1,400	Verizon & Long Dist
334	Maintenance Agreement	1,000	4,200	4,200	15,000	Network Services, Email Server, Archive
399	Other Contracted Services	3,120	5,000	8,685	5,000	Individual's Contracted Services
599	Other Charges	-	4,000	865	2,500	Misc Software, Freight & Misc Charges
709	Data Processing Equipment	10,880	15,000	6,654	15,000	Departments IT Maintains
	Total Other General Administration - IT	\$ 69,270	\$ 84,055	\$ 76,633	\$ 38,900	
52300	PROPERTY ASSESSOR					Includes \$0.25 COLA
101	County Official	\$ 67,973	\$ 70,263	\$ 70,263	\$ 70,263	Elected - State Mandated
106	Deputy(ies)	184,349	191,139	182,826	230,350	7 positions (added field appraiser)
185	Educational Incentive -- Other County Employees	6,000	5,100	4,750	4,750	5 Eligible employees
186	Longevity	5,160	5,460	4,260	4,500	5 employees
191	Board & Committee Fees	4,610	4,320	4,820	4,820	
201	Social Security	16,198	17,204	16,247	19,597	
204	State Retirement	34,991	36,004	33,723	41,026	
206	Life Insurance	328	328	324	374	
207	Medical Insurance	46,078	46,235	41,943	52,840	
209	Disability Insurance	2,065	2,092	768	-	
210	Unemployment Compensation	756	648	865	756	7 employees
212	Employer Medicare Liability	3,788	4,023	3,800	4,583	
299	Other Fringe Benefits	1,200	1,200	1,200	1,400	
308	Consultants	-	-	-	3,000	Tax Consultant - Appeals
309	Contracts with Gov't Agencies	19,556	32,000	32,000	32,000	Comptroller of Treasury & Divn of Property Assessors (4 pc/1 printer) Impact
312	Contracts with Private Agencies	23,681	25,000	25,000	30,000	PPR - Audit Increase in size

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
320	Dues & Memberships	1,800	1,800	1,800	1,800	TAA
332	Legal Notices, Recording & Court Cost	68	400	40	200	
334	Maintenance Agreement	6,217	9,000	8,415	9,500	ESRI, KMBS & ACES
337	Maintenance & Repair -- Office Equipment	-	2,000	-	2,000	
338	Maintenance & Repair -- Vehicles	1,052	2,200	195	2,000	
348	Postal Charges	2,660	12,000	7,500	10,000	
355	Travel	120	1,500	288	1,500	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	122	6,814	-	6,800	GIS Equipment, Software & Data
425	Gasoline	3,395	4,000	3,000	4,000	
435	Office Supplies	1,713	5,000	3,141	5,000	
508	Premium on Surety Bonds	-	500	-	500	Assessor Bond & Notary's
524	In Service/Staff Development	287	2,000	625	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	47	500	95	500	
719	Office Equipment	-	5,000	4,997	5,000	Update Impact, Replace 4 pc, 3 laptops
	TOTAL PROPERTY ASSESSOR	\$ 434,214	\$ 493,729	\$ 452,884	\$ 551,060	
52400	COUNTY TRUSTEE					Includes \$0.25 COLA
101	County Official	\$ 67,973	\$ 70,263	\$ 70,263	\$ 70,263	Elected - State Mandated
106	Deputy(ies)	109,793	113,944	114,591	117,397	4 positions
185	Educational Incentive -- Other County Employees	4,000	3,400	3,800	3,800	4 employees
186	Longevity	3,480	3,720	3,720	3,960	4 employees
189	Other Salaries & Wages	1,287	567	469	762	Employee from Finance - shared
201	Social Security	11,029	11,947	11,714	12,213	
204	State Retirement	24,595	25,398	25,520	25,963	
206	Life Insurance	234	234	234	234	
207	Medical Insurance	32,332	33,025	33,024	33,025	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
209	Disability Insurance	1,452	1,476	624	-	
210	Unemployment Compensation	447	439	433	441	4 Ft & 1 Partial PT -- not incl. elected official
212	Employer Medicare Liability	2,579	2,794	2,739	2,856	
299	Other Fringe Benefits	800	800	800	800	
317	Data Processing Services	6,605	11,148	5,723	11,148	LGDPCC (\$4,728 reserve PY in capital outlay)
320	Dues & Memberships	657	660	717	820	COAT & MTTA
334	Maintenance Agreements	-	700	534	1,200	KMBS Copier Maint
348	Postage	9,494	12,000	11,494	12,000	
355	Travel	1,485	1,800	2,000	2,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	4,598	6,800	6,686	6,800	Contracted Billing
435	Office Supplies	3,966	4,000	5,529	5,000	
508	Premium on Surety Bonds	-	8,500	8,666	-	Trustee Bond - VR Williams 14/15 - 5Yr
524	In Service/Staff Development	375	2,000	1,125	2,000	Meeting Registrations & Contracted In-Service Staff Development
TOTAL COUNTY TRUSTEE		\$ 287,181	\$ 315,615	\$ 310,403	\$ 312,683	
52500 COUNTY CLERK						Includes \$0.25 COLA
101	County Official	\$ 67,973	\$ 70,263	\$ 70,263	\$ 70,263	Elected - State Mandated
106	Deputy(ies)	245,957	257,079	258,223	264,306	8 Employees
169	Part Time Personnel	18,460	22,500	16,022	22,500	1 Employee
185	Educational Incentive -- Other County Employees	6,850	6,950	7,600	6,650	8 employees
186	Longevity	5,400	5,700	5,700	5,400	7 employees
201	Social Security	20,739	22,580	21,734	22,991	
204	State Retirement	43,337	45,036	45,253	45,909	
206	Life Insurance	421	422	408	422	
207	Medical Insurance	58,241	59,445	59,453	59,445	
209	Disability Insurance	2,587	2,825	1,108	-	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
210	Unemployment Compensation	1,057	972	984	972	
212	Employer Medicare Liability	4,850	5,281	5,083	5,377	
299	Other Fringe Benefits	1,800	1,700	1,700	1,700	
307	Communication	497	475	484	500	
317	Data Processing Services	18,669	19,500	19,409	21,400	BIS
320	Dues & Memberships	672	697	672	700	COAT & CCA
334	Maintenance Agreements	4,113	5,000	2,673	4,200	Pitney Bowes Rent & KMBS
348	Postal Charges	8,000	8,000	8,000	8,000	Postage
355	Travel	1,526	2,000	2,408	2,500	PerDiems, Mileage & Lodging, Etc added for Orientation
399	Other Contracted Services	150	2,200	250	500	microfilming, install datamax printer
435	Office Supplies	7,077	6,500	10,737	7,500	
508	Premium on Surety Bonds	116	175	197	200	official's bond and 1 notary bond
524	In Service/Staff Development	635	3,800	1,235	2,000	Meeting Registrations & Contracted In-Service Staff Development
709	Data Processing Equipment	-	5,000	5,980	4,500	New Datamax Printer for Instant Decals
790	Other Equipment	1,388	-	9,548	2,500	
	TOTAL COUNTY CLERK	\$ 520,515	\$ 554,099	\$ 555,122	\$ 560,435	
52900	FINANCE DEPARTMENT					Includes \$0.25 COLA
103	Assistants	\$ 33,406	\$ 34,765	\$ 34,925	\$ 4,090	1 position (Budgeted 6 wks)
105	Supervisor/Director	60,960	61,844	63,548	65,031	Appointed - Salary
106	Deputy Director	50,800	51,844	53,544	55,031	1 position - Salary
119	Accountants/Bookkeepers	240,314	279,169	275,081	286,733	8 positions
184	Educational Incentive -- Co. Official/Admin. Officer	1,000	850	950	950	1 appointed official
185	Educational Incentive -- Other County Employees	4,850	6,100	6,650	5,600	8 employees

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
186	Longevity	7,500	7,680	7,680	8,160	8 employees
201	Social Security	23,566	27,556	25,327	26,511	
204	State Retirement	52,989	58,581	56,602	56,359	
206	Life Insurance	456	515	487	515	
207	Medical Insurance	58,629	66,050	64,860	66,050	
209	Disability Insurance	3,153	3,421	1,339	-	
210	Unemployment Compensation	1,080	1,188	1,296	1,188	
212	Employer Medicare Liability	5,511	6,445	6,098	6,200	
299	Other Fringe Benefits	2,000	2,200	2,200	2,000	
307	Communication	2,208	2,200	2,033	2,100	
317	Data Processing Services	19,919	31,000	25,322	26,815	LGDPCC (\$4,000 reserve PY in capital outlay)
320	Dues & Memberships	600	600	585	600	TASBO, TGFOA, GFOA, SHRM, HRSHRM
334	Maintenance Agreements	8,174	9,300	9,289	9,300	ADT, PAPERLESS PAY, XEROX, Konica, Pitney Rental
348	Postage	5,049	6,500	6,108	6,300	Pitney Bowes Postage
355	Travel	4,113	4,400	4,869	5,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	435	950	907	950	Doc. Shred, PO Box, Lock Box & Website
435	Office Supplies	13,261	13,250	13,084	13,250	
508	Premium on Surety Bonds	652	730	805	750	director's bond & notary bonds
524	In Service/Staff Development	1,795	4,400	3,010	3,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	8,525	300	373	400	Misc odd expenses - (The Herald, etc)
709	Data Processing Equipment	27,027	4,000	1,424	3,200	Replace Image Ease Server (Doc Archive)
	TOTAL FINANCE DEPARTMENT	\$ 637,972	\$ 685,837	\$ 668,396	\$ 656,583	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
53100	CIRCUIT COURT					Includes \$0.25 COLA
101	County Official	\$ 67,973	\$ 70,263	\$ 70,263	\$ 70,263	Elected - State Mandated
106	Deputy(ies)	468,789	493,644	486,554	504,720	14 Positions
169	Part Time Personnel	21,154	25,000	20,674	25,000	
185	Educational Incentive -- Other County Employees	1,000	850	1,900	4,450	4 Employees
186	Longevity	7,020	7,080	7,680	7,860	10 Employees
187	Overtime Pay	1,855	2,000	1,737	2,000	
194	Jury & Witness Fees	10,545	13,000	8,284	13,000	
201	Social Security	33,992	37,339	35,696	38,297	
204	State Retirement	65,593	76,081	73,664	78,118	
206	Life Insurance	698	702	702	702	
207	Medical Insurance	83,622	99,075	85,862	99,075	
209	Disability Insurance	4,130	4,504	1,804	-	
210	Unemployment Compensation	1,858	2,184	1,836	2,184	14 ft & pt
212	Employer Medicare Liability	7,950	8,732	8,348	8,957	
299	Other Fringe Benefits	3,200	3,400	3,300	3,400	
307	Communication	738	750	666	750	Long Distance
317	Data Processing Services	17,540	21,600	21,600	21,760	LGC Software & Hardware Maint
320	Dues & Memberships	612	692	612	707	COAT & MTSCCA
332	Legal Notices, Recording & Court Cost	584	600	531	700	Grand Jury Ads
334	Maintenance Agreements	7,088	8,000	7,230	8,000	Konica Minolta & Pitney Rental
348	Postal Charges	10,000	11,000	11,000	11,000	
355	Travel	1,233	1,600	1,779	2,000	PerDiems, Mileage & Lodging, Etc
432	Library Books & Media	1,471	1,625	1,584	1,625	TCA Updates
435	Office Supplies	13,144	14,000	11,572	13,000	
508	Premium on Surety Bonds	166	262	197	262	Official & Notary Bonds

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
524	In Service/Staff Development	225	400	1,360	1,400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	4,467	200	115	250	
709	Data Processing Equipment	9,400	5,000	3,735	7,000	As needed equipment needs
711	Furniture & Fixtures	860	1,000	-	-	
	TOTAL CIRCUIT COURT	\$ 846,907	\$ 910,583	\$ 870,286	\$ 926,479	
53300	GENERAL SESSIONS COURT					Includes \$0.25 COLA
101	County Official	\$ 146,119	\$ 148,311	\$ 148,311	\$ 150,638	Elected - State Mandated 1.6% increase
106	Deputy(ies)	70,813	72,893	70,238	74,513	2 positions
185	Educational Incentive -- Other County Employees	1,000	1,700	-	-	2 positions
186	Longevity	1,380	1,500	900	360	2 positions
201	Social Security	11,527	13,938	11,686	14,006	
204	State Retirement	29,046	29,631	26,630	29,777	
206	Life Insurance	124	140	126	140	
207	Medical Insurance	19,831	19,815	19,031	19,815	
209	Disability Insurance	1,490	1,466	512	-	
210	Unemployment Compensation	216	216	324	216	
212	Employer Medicare Liability	3,120	3,260	3,146	3,276	
299	Other Fringe Benefits	400	400	200	400	
307	Communication	875	900	890	900	
336	Maintenance & Repair -- Equipment	1,583	1,950	1,623	1,950	Konica Minolta
348	Postage	-	200	196	200	
355	Travel	1,098	1,600	938	1,200	PerDiems, Mileage & Lodging, Etc
432	Library Books & Media	81	575	242	575	TAM, TCSA & Lexis Nexis
435	Office Supplies	4,281	1,500	953	1,500	
524	In Service/Staff Development	215	500	175	500	Meeting Registrations & Contracted In-Service Staff Development

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
599	Other Charges	-	50	-	50	
719	Office Equipment	-	500	2,000	1,500	
	TOTAL GENERAL SESSIONS COURT	\$ 293,199	\$ 301,045	\$ 288,122	\$ 301,516	
53330	DRUG COURT PROGRAM					Includes \$0.25 COLA
105	Supervisor/Director	\$ 40,612	\$ 41,656	\$ 41,884	\$ 42,675	Appointed - Salary
186	Longevity	-	300	300	360	1 employee
201	Social Security	2,484	2,614	2,587	2,681	
204	State Retirement	5,395	5,558	5,586	5,700	
206	Life Insurance	47	47	47	47	
207	Medical Insurance	6,736	6,605	6,717	6,605	
209	Disability Insurance	333	333	142	-	
210	Unemployment Compensation	108	108	108	108	1 employee
212	Employer Medicare Liability	581	611	605	627	
299	Other Fringe Benefits	200	200	200	200	
307	Communication	1,261	1,500	857	1,000	Cell Phone expense
	TOTAL DRUG COURT PROGRAM	\$ 57,757	\$ 59,531	\$ 59,032	\$ 60,002	
53400	CHANCERY COURT					Includes \$0.25 COLA
101	County Official	\$ 67,973	\$ 70,263	\$ 70,263	\$ 70,263	Appointed - State Mandated
106	Deputy	57,669	59,821	58,028	65,060	2 positions
169	Part Time Personnel	-	-	1,575		
186	Longevity	2,100	2,160	2,160	2,220	2 employees
201	Social Security	7,722	8,236	8,093	8,565	
204	State Retirement	16,967	17,511	15,672	18,209	
206	Life Insurance	140	140	140	140	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
207	Medical Insurance	19,399	19,815	13,536	19,815	
209	Disability Insurance	1,027	1,050	356	-	
210	Unemployment Compensation	324	324	437	324	3 employees
212	Employer Medicare Liability	1,806	1,926	1,893	2,003	
299	Other Fringe Benefits	600	600	600	600	
307	Communication	26	28	27	30	
317	Data Processing Services	9,373	33,085	9,500	26,000	Reserve from last year to convert from Bridge
320	Dues & Memberships	522	522	522	575	COAT
334	Maintenance Agreements	1,647	1,750	1,664	2,000	RJ Young - Copier & Pitney Rental
348	Postal Charges	1,000	2,000	2,000	2,500	Postage Rate Increase
355	Travel	613	800	606	800	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	1,169	2,130	359	1,500	Microfilming, Bank Lock Box Rental & Website Domian
432	Library Books & Media	603	700	630	800	Lexis Nexis/ Thompson
435	Office Supplies	2,125	2,500	3,995	3,850	
508	Premium on Surety Bonds	131	181	259	362	Notary & Surety
599	Other Charges	-	50	50	100	
709	Data Processing Equipment	2,000	25,957	-	62,000	Computer/Software Replacement
	TOTAL CHANCERY COURT	\$ 194,936	\$ 251,550	\$ 192,367	\$ 287,716	
53500	JUVENILE COURT					Includes \$0.25 COLA
103	Assistant	\$ 44,600	\$ 45,644	\$ 45,939	\$ 46,720	1 position
106	Deputy(ies)	38,858	39,902	40,135	40,914	1 position
185	Educational Incentive -- Other County Employees	-	1,700	-	1,700	2 employees
186	Longevity	1,440	1,560	1,560	1,680	2 employees
201	Social Security	5,149	5,531	5,352	5,668	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
204	State Retirement	11,276	11,759	11,602	12,050	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	12,933	13,210	13,210	13,210	
209	Disability Insurance	655	684	290	-	
210	Unemployment Compensation	216	216	216	216	2 employees
212	Employer Medicare Liability	1,204	1,293	1,252	1,325	
299	Other Fringe Benefits	400	400	400	400	
307	Communication	673	700	790	800	
320	Dues & Memberships	70	70	70	70	
334	Maintenance Agreements	-	-	-	500	
355	Travel	1,603	2,500	1,284	2,500	PerDiems, Mileage & Lodging, Etc
432	Library Books/Media	596	500	650	675	Lexis Nexis/ Thompson
435	Office Supplies	184	500	280	500	
524	In Service/Staff Development	490	400	140	400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	50	545	50	
	TOTAL JUVENILE COURT	\$ 120,441	\$ 126,713	\$ 123,806	\$ 129,472	
53700	JUDICIAL COMMISSIONERS					Includes \$0.25 COLA
101	Judicial Commissioners	\$ 68,075	\$ 71,207	\$ 71,467	\$ 72,576	3 positions
169	Part Time Personnel	9,296	13,000	8,612	13,000	3 positions
186	Longevity	1,380	1,500	1,500	1,620	2 Employee
201	Social Security	4,666	5,363	4,886	5,456	
204	State Retirement	6,235	9,688	9,725	9,884	
206	Life Insurance	113	140	117	140	
207	Medical Insurance	19,885	19,815	20,017	19,815	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
209	Disability Insurance	496	558	241	-	
210	Unemployment Compensation	512	540	539	540	
212	Employer Medicare Liability	1,091	1,254	1,143	1,276	
299	Other Fringe Benefits	800	800	800	800	
320	Dues & Memberships	-	375	375	375	JCA
355	Travel	-	2,500	-	2,500	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	498	250	650	650	
524	In Service/Staff Development	-	400	-	400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	50	-	50	
790	Other Equipment	-	1,000	-	1,000	
	TOTAL JUDICIAL COMMISSIONERS	\$ 113,047	\$ 128,442	\$ 120,072	\$ 130,083	
	53900 OTHER ADMINISTRATION OF JUSTICE					
399	Other Contracted Services	\$ 4,300	\$ 18,000	\$ 6,000	\$ 18,000	Court Ordered Mental Health Exams
	TOTAL OTHER ADMINISTRATION OF JUSTICE	\$ 4,300	\$ 18,000	\$ 6,000	\$ 18,000	
	53910 PROBATION SERVICES					Includes \$0.25 COLA
105	Supervisor/Director	\$ 42,637	\$ 43,681	\$ 43,928	\$ 44,729	Appointed
169	Part Time Personnel	15,790	16,225	16,238	16,660	1 position 26 hrs per week PT no benefits
186	Longevity	-	-	300	660	2 employees
189	Other Salaries & Wages	22,642	23,158	23,324	23,839	1 position based on 32 hrs per week PT w/Benefits
201	Social Security	4,902	5,200	5,103	5,356	
204	State Retirement	8,677	8,917	8,950	9,192	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	13,635	13,210	13,502	13,210	
209	Disability Insurance	535	660	227	-	
210	Unemployment Compensation	334	324	329	324	3 employees
212	Employer Medicare Liability	1,147	1,216	1,193	1,253	
299	Other Fringe Benefits	360	500	460	500	
307	Communication	13	20	13	20	
348	Postage	-	100	-	100	
413	Drugs & Medical Supplies	-	2,500	1,500	2,500	
435	Office Supplies	1,511	2,200	1,989	2,200	
599	Other Charges	-	100	95	100	
	TOTAL PROBATION SERVICES	\$ 112,277	\$ 118,105	\$ 117,244	\$ 120,736	
54110	SHERIFF'S DEPARTMENT					Includes \$0.25 COLA
101	County Official	\$ 74,770	\$ 77,290	\$ 77,290	\$ 77,290	Elected - State Mandated
103	Assistant(s)	59,113	59,613	59,939	60,913	1 position
105	Supervisor/Director (of Warrant Officers)	44,152	47,145	45,101	45,649	1 position
106	Deputy(ies)	564,693	584,083	551,972	607,617	16 positions (3 Corp/13 Dep)
108	Investigator(s)	235,293	236,766	263,319	245,603	6 positions
109	Captains	92,253	100,057	100,603	103,327	2 positions
115	Sergeants	155,804	160,730	162,796	165,783	4 positions
119	Accountants	58,521	63,830	63,598	65,647	2 positions
138	Computer Technician	-	-	-	39,028	1 position moved from IT Dept
140	Salary Supplements	33,800	32,800	33,291	33,800	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA
160	Guards (Courthouse Security)	195,203	177,000	196,702	183,200	1 FT position , PT varies

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
169	Part Time Personnel	27,431	39,942	45,588	46,250	PT positions vary
170	School Resource Officer	388,948	396,629	409,576	407,869	Partially funded BOE
186	Longevity	21,180	23,340	22,620	24,900	33 employees
187	Overtime Pay	47,983	40,000	82,235	46,000	
189	Other Salaries & Wages	34,065	30,000	51,154	30,000	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	121,855	129,020	130,976	136,085	
204	State Retirement	240,433	247,101	252,587	260,583	
206	Life Insurance	2,055	2,106	2,031	2,153	
207	Medical Insurance	274,528	297,225	267,767	302,707	
209	Disability Insurance	13,124	14,136	5,644	-	
210	Unemployment Compensation	6,525	6,804	6,849	6,894	
212	Employer Medicare Liability	28,676	30,174	30,958	31,826	
299	Other Fringe Benefits	10,900	10,900	10,400	11,100	
307	Communication	26,463	28,000	29,723	30,000	
312	Contracts with Private Agencies	12,138	15,000	10,204	13,500	NICUSA TN Div & Court Reporting
320	Dues & Memberships	3,163	3,100	3,191	3,200	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA
334	Maintenance Agreements	19,522	30,000	11,605	30,000	Great American Leasing, Dell, ISDN.Net, M&M Micro & Datamaxx
336	Maintenance & Repair -- Equipment	1,309	2,000	1,038	2,000	Phone System & Other Equipment Repair
338	Maintenance & Repair -- Vehicles	96,163	110,000	97,476	100,000	Various vendors as needed
340	Medical and Dental Services	155	1,000	1,000	4,000	Pre-employment & Post Accident
348	Postal Charges	930	1,200	529	1,000	
355	Travel	11,359	12,500	11,246	12,500	PerDiems, Mileage & Lodging, Etc
412	Diesel	11,043	10,750	6,000	8,000	
425	Gasoline	203,685	208,000	174,000	198,000	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
431	Law Enforcement Supplies	8,448	8,000	10,758	8,000	ammo, holsters, etc.
435	Office Supplies	12,742	14,000	10,239	13,000	In Office supplies
442	Propane Gas	571	2,000	1,250	1,500	
450	Tires & Tubes	21,925	18,000	19,297	20,000	
451	Uniforms	16,004	18,500	14,641	16,500	Weekly & New Issues for Officers
499	Other Supplies & Materials	2,970	2,500	3,503	3,500	Other Officer supplies
508	Premium on Surety Bonds	406	1,000	1,715	1,000	Sheriff, Deputy & Notaries
524	In Service/Staff Development	6,638	12,000	10,860	12,000	Meeting Registrations & Contracted In-Service Staff Development CARRY SRO
525	Constitutional Officers' Operating Expenses	261	4,000	249	4,000	
599	Other Charges	13,232	10,000	10,000	10,000	Unexpected Charges & Expenses
599-	Other Charges -- for Reserves		19,605	1,835	12,000	*Will have carryover 2014/15 for capital needs
709	Data Processing Equipment	15,165	12,500	35,670	12,500	
716	Law Enforcement Equipment	16,253	15,000	22,811	15,000	non-recurring items
718	Motor Vehicles	118,459	110,000	123,192	110,000	New Vehicle rotation
799	Other Capital Outlay	7,090	-	-	-	
	TOTAL SHERIFF'S DEPARTMENT	\$ 3,357,399	\$ 3,475,347	\$ 3,485,027	\$ 3,575,423	
54160	ADMINISTRATION OF THE SEX OFFENDER					Includes \$0.25 COLA
160	Guards	\$ 16,384	\$ 17,696	\$ 16,249	\$ 17,400	2 positions - PT
201	Social Security	1,028	1,116	1,020	1,091	
210	Unemployment Compensation	179	216	171	216	2 employees
212	Employers Medicare Liability	240	261	239	255	
299	Other Fringe Benefits	200	300	200	200	
355	Travel	-	175	-	175	PerDiems, Mileage & Lodging, Etc
358	Remittance of Revenue Collections	600	1,000	2,100	2,400	Sex Offender Registry State Portion

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
435	Office Supplies	-	100	-	100	
524	In Service/Staff Development	-	175	-	175	Meeting Registrations & Contracted In-Service Staff Development
TOTAL ADMIN OF SEX OFFENDER		\$ 18,631	\$ 21,039	\$ 19,978	\$ 22,012	
54210 JAIL						Includes \$0.25 COLA
103	Assistants	\$ 48,984	\$ 50,028	\$ 50,301	\$ 51,163	1 position
106	Deputy Assistant	35,013	36,057	37,685	36,921	1 position
131	Medical Personnel	74,998	77,087	81,165	79,055	2 positions
140	Salary Supplement - Educational	2,000	3,000	3,000	4,500	Civil Service Cotntract
160	Guards	441,609	474,974	453,330	462,770	16 positions added 1 Promotion to Sergeant (Employee Job Class evaluation in process.)
162	Clerical Personnel	3,127	34,765	22,925	-	1 position (Transfer funds to 167)
165	Cafeteria Personnel	42,499	47,043	45,022	48,460	2 positions (Requesting \$1 per hr increase)
167	Maintenance Personnel	-	-	-	33,902	1 position (transfer funds from 160 & 162)
169	Part Time Personnel	41,647	46,500	55,492	47,200	
186	Longevity	5,520	7,020	7,620	7,440	12 employees
187	Overtime	34,000	10,000	42,215	15,000	
189	Other Salaries & Wages	22,180	14,700	18,906	15,200	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	45,346	49,449	49,805	49,439	
204	State Retirement	83,970	98,287	88,833	97,851	
206	Life Insurance	1,033	1,123	1,005	1,076	
207	Medical Insurance	139,228	158,520	140,927	151,915	
209	Disability Insurance	4,642	5,641	1,834	-	
210	Unemployment Compensation	3,442	3,240	3,892	3,132	
212	Employer Medicare Liability	10,606	11,565	11,647	11,562	
299	Other Fringe Benefits	5,000	6,800	5,800	6,200	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
334	Maintenance Agreements	13,610	15,050	17,516	18,000	Cummins South, Simplex Grinnell, Stanley & Fire Ext Sales
335	Maintenance & Repair -- Buildings	16,159	21,000	8,692	13,000	Various vendors as needed
336	Maintenance & Repair -- Equipment	17,781	16,000	14,442	16,000	Various vendors as needed
340	Medical and Dental Services	18,602	18,500	18,840	18,900	Psych test, Pre-employment & Post Accident
347	Pest Control	1,500	1,500	1,500	1,500	Bid Item
354	Transportation Other Than Students	8,009	7,250	5,998	7,250	Prisoner Transports
355	Travel	5,589	5,500	3,059	4,000	PerDiems, Mileage & Lodging, Etc
359	Disposal Fees	2,626	3,300	2,513	2,750	
410	Custodial Supplies	34,876	43,500	37,506	39,000	Inmate population increase
422	Food Supplies	227,776	240,000	219,434	230,000	Inmate Increase & Cost
431	Law Enforcement Supplies	898	800	699	800	Jail Officer Supplies
441	Prisoner Clothing	11,938	13,000	9,639	13,000	Inmate population increase
451	Uniforms	4,573	5,000	2,845	4,000	Weekly & New Issues for Officers
499	Other Supplies/Materials	2,038	2,500	2,633	2,800	
507	Medical Claims	304,324	250,000	259,083	250,000	Inmate Expense
524	In Service/Staff Development	700	1,100	110	1,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	7,489	6,500	6,493	6,500	non-recurring items
707	Building Improvements	20,381	16,000	-	16,000	**CARRY OVER FROM 2014/15 Capital
709	Data Processing Equipment	1,983	2,500	1,239	2,500	Replace Computers
790	Other Equipment	7,755	7,500	6,750	7,500	Kitchen Replacement Needs
799	Other Capital Outlay	14,977	-	-	-	Jail Architect expense in County Bldgs 51800
	TOTAL JAIL	\$ 1,768,428	\$ 1,812,299	\$ 1,740,396	\$ 1,777,287	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
54230	COMMUNITY REENTRY PROGRAM					Qty. 1 current federal (100%) grant OC14
189	Other Salaries and Wages	\$ 200,344	\$ -	\$ -	\$ -	Federal Grants
201	Social Security	12,101	-	-	-	
210	Unemployment Compensation	907	-	-	-	
212	Employer Medicare Liability	2,855	-	-	-	
312	Contracts With Private Agencies	260,793	725,085	613,672	155,353	
355	Travel	20,889	14,448	8,437	3,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	115,792	32,590	111,324	478	Counseling Contracts
435	Office Supplies	30	470	-	470	
499	Other Supplies & Materials	8,840	4,187	6,212	479	
504	Indirect Cost	-	9,937	9,937	-	
506	Liability Insurance	2,271	1,699	-	1,699	
599	Other Charges	5,033	1,674	3,878	2,270	
790	Other Equipment	8,699	-	-	-	
	TOTAL COMMUNITY REENTRY PROGRAM	\$ 638,554	\$ 790,090	\$ 753,460	\$ 163,748	
54240	JUVENILE SERVICES					
312	Contracts with Private Agencies	\$ 6,300	\$ 15,000	\$ 13,825	\$ 15,000	Juvenile Detention charges
399	Other Contracted Services	6,218	8,000	6,000	7,250	Interpreter's services
	TOTAL JUVENILE SERVICES	\$ 12,518	\$ 23,000	\$ 19,825	\$ 22,250	
54410	CIVIL DEFENSE					Includes \$0.25 COLA
103	Assistant	\$ 25,491	\$ 26,559	\$ 26,692	\$ 27,395	1 position
105	Supervisor/Director	44,557	45,644	46,080	46,720	Appointed
186	Longevity	1,440	1,560	1,560	1,680	2 employees
187	Over Time	15,843	12,000	16,819	17,000	2 employees

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
201	Social Security	5,335	5,342	5,595	5,778	
204	State Retirement	11,610	11,357	12,065	12,284	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	6,466	6,605	6,605	6,605	
209	Disability Insurance	573	575	244	-	
210	Unemployment Compensation	216	216	216	216	2 employees
212	Employer Medicare Liability	1,248	1,249	1,308	1,351	
299	Other Fringe Benefits	400	400	400	400	
307	Communication	3,694	3,850	3,961	4,000	Phones only
320	Dues & Memberships	200	200	55	300	EMAT increase in fees
335	Maintenance & Repair -- Building	1,182	1,500	1,030	1,500	EOC Misc Repairs
336	Maintenance & Repair -- Equipment	2,748	5,000	5,265	5,400	Cummins & Xerox
338	Maintenance & Repair -- Vehicles	4,286	2,000	1,030	3,000	2 Truck - begin maint on new truck, old tires
348	Postal Charges	132	150	100	100	
355	Travel	1,797	1,350	966	1,800	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	5,056	8,810	6,555	7,500	Satcom, DishNwork, SWC(CCTV Camera Sys& Access Ctrl/Sec Sys)
412	Diesel Fuel	3,705	3,200	2,000	3,000	500 New Truck, EOC Gen & ICT
425	Gasoline	3,746	3,600	2,227	3,000	
435	Office Supplies	3,521	2,800	2,530	2,800	Additional Badge Supplies
499	Other Supplies & Materials	3,996	3,750	3,588	3,750	Upgrade EOC War Room
524	In-Service/Staff Development	165	500	540	675	Meeting Registrations & Contracted In-Service Staff Development inc volunteers
599	Other Charges	2,038	1,900	1,852	2,000	War Room
790	Other Equipment	8,975	4,500	4,500	5,000	Replace PC & Haz Mat Oil Pads
	TOTAL CIVIL DEFENSE	\$ 158,514	\$ 154,711	\$ 153,876	\$ 163,348	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
54420	RESCUE SQUAD					
320	Dues & Memberships	\$ 326	\$ 350	\$ 426	\$ 600	** Rebudget reserve yr end for capital
412	Diesel Fuel	383	800	800	900	
425	Gasoline	538	1,000	1,000	1,100	
499	Other Supplies & Materials	497	2,500	2,424	2,500	
524	In-Service Staff Development	480	1,300	1,300	1,300	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	50	50	250	
790	Other Equipment	26,239	26,575	15,000	23,350	*Will rebudget 14/15 Bal for a Capital Purch.
	TOTAL RESCUE SQUAD	\$ 28,463	\$ 32,575	\$ 21,000	\$ 30,000	
54490	CONSOLIDATED COMMUNICATIONS					Employee job class evaluation in process. BG includes \$0.25 COLA
103	Assistant	\$ 30,938	\$ 32,196	\$ 35,399	\$ 34,163	1 employee
105	Supervisor/Director	40,612	40,612	41,884	42,675	Appointed -Salary
148	Dispatchers/Radio Operators	368,547	378,910	398,174	390,603	14 employees
169	Part-time Personnel	1,894	7,656	3,658	7,656	Short Term to fill in for FMLA reducing 148
186	Longevity	3,540	4,140	2,880	3,660	5 employees
187	Overtime Pay	14,819	22,500	27,515	21,500	Events, Sick, Vac Restaffing storm
189	Other Salaries & Wages	19,505	16,200	3,247	16,200	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	28,687	31,140	31,080	32,144	
204	State Retirement	58,463	65,190	58,706	67,325	
206	Life Insurance	725	749	737	749	
207	Medical Insurance	98,302	105,680	96,142	105,680	
209	Disability Insurance	3,247	3,524	1,175	-	
210	Unemployment Compensation	2,051	1,836	2,152	1,836	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
212	Employer Medicare Liability	6,709	7,283	7,269	7,518	
299	Other Fringe Benefits	3,200	3,200	3,000	3,200	
307	Communication	56,171	30,000	18,163	25,000	ATT& Verizon, Century Link
312	Contracts with Private Agencies	92,509	85,702	75,715	80,000	AT&T, TBI , Short Mtn., Flat Earth, Eagent & Renew Radio Lic.
336	Maintenance & Repair -- Equipment	1,876	1,200	5,763	4,000	Phones, Radios & Monitors
338	Maintenance & Repair -- Vehicles	1,449	600	341	500	Oil Change, Wipers, Battery
348	Postage	120	150	109	125	Mail Reports, TBI Documents, etc
355	Travel	3,732	7,000	6,065	7,000	PerDiems, Mileage & Lodging, Etc
425	Gasoline	1,418	1,675	1,225	1,400	
435	Office Supplies	5,199	5,850	5,241	5,500	Misc Supplies, Toner, Fax machine
442	Propane	240	-	-	-	Budgeted in County Buildings
451	Uniforms	1,000	1,000	1,000	1,000	
524	In Service/Staff Development (08/09 Budgeted 9000)	3,518	3,500	3,895	4,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	43	500	820	1,000	Unexpected Items
708	Communication Equipment	4,184	4,000	4,547	-	modify radio portable radio, backup
709	Data Processing Equipment	2,178	1,500	925	-	Computer, Security Software, Word
790	Other Equipment	363	1,000	850	5,000	tower, cameras for tower site, equip
	TOTAL CONSOLIDATED COMMUNICATIONS	\$ 855,239	\$ 864,492	\$ 837,675	\$ 869,433	
54610	COUNTY CORONER					
399	Other Contracted Services	\$ 6,000	\$ 6,250	\$ 6,000	\$ 6,600	Contract inc \$1,650 per
507	Medical Claims (Autopsy Expenses)	17,750	26,000	18,060	22,000	Estimated
599	Other Charges	-	100	-	100	Misc
	TOTAL COUNTY CORONER	\$ 23,750	\$ 32,350	\$ 24,060	\$ 28,700	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
54710	PUBLIC SAFETY GRANTS					Grants (100%) will balance at yr end and rebudget
187	Overtime Pay	\$ 33,931	\$ 20,000	\$ 14,252	\$ 17,000	Impaired Drivers Grant
299	Other Fringe Benefits	4,197	5,000	3,300	3,500	Impaired Drivers Grant
708	Communication Equipment	32,933	-	-	-	
790	Other Equipment	9,095	5,000	18,860	10,000	Impaired Drivers & Visibility Grant
799	Other Capital Outlay	165,541	9,951	48,714	37,708	E-911/Homeland Security Grant
	TOTAL PUBLIC SAFETY GRANTS	\$ 245,697	\$ 39,951	\$ 85,126	\$ 68,208	
55110	LOCAL HEALTH CENTER					
307	Communication	\$ 1,208	\$ 1,300	\$ 1,354	\$ 1,300	
320	Dues & Memberships	200	200	200	200	TN PUBLIC HEALTH ASSOC
328	Janitorial Services	8,420	8,420	8,400	-	Moved to County Maintenance
334	Maintenance Agreements	-	1,056	1,056	1,056	Signal Voice Data
335	Maintenance & Repair -- Building	5,340	4,000	2,737	4,000	Repairs, i.e. HVAC units, floor maintenance
348	Postal Charges	-	100	-	100	
359	Disposal Fees	1,651	2,100	1,540	2,100	
410	Custodial Supplies	2,823	4,000	3,000	4,000	Lebanon Chem. & Aramark
435	Office Supplies	664	1,100	807	1,100	
452	Utilities	16,063	17,000	13,977	17,000	
502	Building & Contents Insurance	3,183	3,250	3,231	3,250	
506	Liability Insurance	508	550	516	550	
599	Other Charges	47	100	47	100	
	TOTAL LOCAL HEALTH CENTER	\$ 40,107	\$ 43,176	\$ 36,865	\$ 34,756	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
55120	RABIES AND ANIMAL CONTROL					Includes \$0.25 COLA
103	Assistant(s)	\$ 76,588	\$ 79,680	\$ 81,623	\$ 82,184	3 positions
105	Supervisor/Director	11,666	12,210	12,277	12,476	Appoint (Supplement)
186	Longevity	600	660	660	360	2 employees
187	Overtime Pay	2,067	3,000	1,731	2,750	
189	Other Salaries & Wages	1,147	750	1,863	1,200	Holiday & Admin Pay
201	Social Security	5,651	6,008	6,054	6,173	
204	State Retirement	12,250	12,772	13,014	13,124	
206	Life Insurance	129	187	140	187	
207	Medical Insurance	16,564	19,815	21,155	20,938	
209	Disability Insurance	573	628	269	-	
210	Unemployment Compensation	342	432	356	342	3.2 employees
212	Employer Medicare Liability	1,322	1,405	1,416	1,444	
299	Other Fringe Benefits	600	600	600	600	
307	Communication	1,673	1,800	1,748	1,800	
320	Dues & Memberships	150	150	-	150	ACA
333	Licenses	480	480	204	480	
335	Maintenance & Repair -- Building	1,493	3,000	1,472	2,500	
338	Maintenance & Repair -- Vehicles	1,923	3,500	1,349	2,500	
340	Medical & Dental Services	-	500	-	500	
348	Postage	165	150	229	250	
355	Travel	462	550	220	550	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services (Lg. dead animal P/U)	55,210	57,611	57,687	58,000	SCTDD \$57,612 & Vet
401	Animal Food and Supplies	760	3,100	3,070	3,100	
412	Diesel Fuel	5,025	6,200	6,189	6,275	
413	Drugs & Medical Supplies	1,173	3,000	1,518	2,000	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
425	Gasoline	8,572	8,200	7,856	8,000	
429	Instructional Supplies & Materials	-	500	-	500	Offset by mandated fines revenue
435	Office Supplies	354	900	252	600	
451	Uniforms	1,461	1,500	700	1,500	
499	Other Supplies/Materials	2,798	4,000	4,446	4,000	
509	Refunds	125	150	-	150	
524	In Service/Staff Development	660	800	690	800	Meeting Registrations & Contracted In-Service Staff Development
718	Motor Vehicle	-	-	-	21,000	Need to replace old trucks
790	Other Equipment	971	4,000	1,739	4,000	Other Small Equipment & Radios
	TOTAL RABIES & ANIMAL CONTROL	\$ 212,954	\$ 238,238	\$ 230,527	\$ 260,434	
	55190 OTHER LOCAL HEALTH SERVICES					DGA Grant offset by Rev 100%
161	Secretary(s)	\$ 85,599	\$ -	\$ -	\$ 22,834	1 position - State Classification
189	Other Salaries & Wages	-	95,019	86,081	71,352	3 ft & 2 pt positions - State Classification
201	Social Security	5,191	5,891	5,280	5,889	
204	State Retirement	7,323	9,903	9,736	9,870	
206	Life Insurance	148	141	140	141	
207	Medical Insurance	11,103	19,815	13,210	19,815	
209	Disability Insurance	523	608	249	-	
210	Unemployment Compensation	547	540	482	540	
212	Employer Medicare Liability	1,214	1,378	1,235	1,377	
299	Other Fringe Benefits	675	800	800	800	
355	Travel	16,869	17,000	14,751	20,685	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	5,029	8,400	5,900	8,320	Interpreter services
524	In Service/Staff Development	-	900	115	115	Meeting Registrations & Contracted In-Service Staff Development
	TOTAL OTHER LOCAL HEALTH SERVICES	\$ 134,221	\$ 160,394	\$ 137,980	\$ 161,738	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
55390	APPROPRIATION TO STATE					
309	Contracts with Government Agencies	\$ 30,646	\$ 30,646	\$ 30,646	\$ 30,646	Health Dept - State Contract
	TOTAL APPROPRIATION TO STATE	\$ 30,646	\$ 30,646	\$ 30,646	\$ 30,646	
55510	GENERAL WELFARE ASSISTANCE					
399	Other Contracted Services	\$ 17,775	\$ 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	\$ 17,775	
55731	LITTER CONTROL (Litter Grant)					Grant Proceeds approx \$42,300
149	Laborers	\$ 42,456	\$ 50,391	\$ 46,902	\$ 52,180	Includes \$0.25 COLA
187	Overtime Pay	434	-	2,884	500	
189	Other Salaries & Wages	1,094	100	1,137	1,200	Holiday & Admin Pay
201	Social Security	2,745	3,155	3,100	3,365	
204	State Retirement	6,043	6,708	5,661	7,155	
206	Life Insurance	86	94	90	94	
207	Medical Insurance	7,041	12,670	9,774	13,210	
209	Disability Insurance	339	396	163	-	
210	Unemployment Compensation	210	216	240	216	
212	Employer Medicare Liability	642	738	725	787	
299	Other Fringe Benefits	400	400	200	400	
310	Contracts with Public Agencies	3,794	8,400	8,300	8,300	Chamber or Commerce Education Funds
355	Travel	113	300	100	100	PerDiems, Mileage & Lodging, Etc
499	Other Supplies and Materials	1,963	14,000	14,000	14,000	Grant related items
524	In Service/Staff Development	325	350	320	320	Meeting Registrations & Contracted In-Service Staff Development
	TOTAL LITTER CONTROL	\$ 67,685	\$ 97,918	\$ 93,595	\$ 101,828	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
55900	OTHER PUBLIC HEALTH & WELFARE					
312	Contracts with Other Private Agencies - Drug Free Coalition	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	Drug Free Coalition
599	Other Charges - TOBAC	5,831	18,434	53,140	34,706	TOBACCO Cessation Grant 100%
	TOTAL OTHER PUBLIC HEALTH & WELFARE	\$ 5,831	\$ 28,434	\$ 63,140	\$ 44,706	
56300	SENIOR CITIZENS ASSISTANCE					
335	Maintenance & Repair -- FC Senior Citizen's Building	\$ 1,008	\$ 2,000	\$ 1,500	\$ 1,500	
399	Contracted Services - Franklin Co Senior Ctr	13,050	13,050	13,050	13,050	
399	Contracted Services - Hoyt Baker Sewanee Ctr	9,000	9,000	9,000	9,000	
410	Custodial Supplies - Franklin County Senior Ctr	1,317	3,000	2,321	3,000	
410	Custodial Supplies - Hoyt Baker Senior Ctr	260	300	300	400	
425	Gasoline - Franklin County Senior Ctr	108,561	113,000	92,184	100,000	offset by 100% revenue
	TOTAL SENIOR CITIZENS ASSISTANCE	\$ 133,196	\$ 140,350	\$ 118,355	\$ 126,950	
56700	PARKS AND FAIR BOARDS					Includes \$0.25 COLA
105	Supervisor/Director	\$ 10,515	\$ 14,882	\$ 14,901	\$ 15,116	1 PT Salary position
189	Other Salaries & Wages	10,249	10,180	10,154	10,930	2 Seasonal positions
201	Social Security	1,300	1,591	1,553	1,627	
210	Unemployment Compensation	252	324	245	324	3 employees
212	Employer Medicare Liability	304	372	363	381	
299	Other Fringe Benefits	200	100	-	200	3 employees
307	Communication	438	450	445	450	
334	Maintenance Agreements	539	400	360	400	Life Communications
335	Maintenance & Repair -- Buildings	108	3,500	600	3,500	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
335	Maintenance & Repair -- Buildings - Ag Pavilion	-	13,700	9,546	10,000	Pavilion offset by rev, \$5,000 carryover
355	Travel	-	100	68	100	
399	Other Contracted Services -Ag Pavilion	-	-	255	2,500	
499	Other Supplies/Materials	2,550	4,600	6,044	6,500	Fuel, Sand, Toiletries
499	Other Supplies/Materials - Ag Pavilion	-	-	850	1,000	
599	Other Charges	475	700	496	700	
	TOTAL PARKS & FAIR BOARDS	\$ 26,930	\$ 50,900	\$ 45,882	\$ 53,728	
57100 AGRICULTURE EXTENSION						
189	Other Salaries & Wages	\$ 86,045	\$ 77,718	\$ 67,482	\$ 79,018	Salaries and benefits for Ag. Ext. are the required local match for Franklin County.
201	Social Security	360	384	293	465	The employees are paid by UT and TSU
210	Unemployment Compensation	70	108	57	108	
212	Employer Medicare	84	90	68	109	
299	Other Fringe Benefits	11,707	12,529	10,761	12,738	
307	Communication	2,012	3,800	3,674	3,800	
355	Travel	2,000	3,880	-	3,880	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	648	1,000	725	1,000	AT & T ISP & Copier
499	Other Supplies & Materials	478	1,200	-	1,200	
599	Other Charges	152	2,500	-	2,500	**4-H Program/Ag Ext Operational Expenses
	TOTAL AGRICULTURE EXTENSION	\$ 103,556	\$ 103,209	\$ 83,059	\$ 104,818	
57500 SOIL CONSERVATION						Includes \$0.25 COLA
118	Secretary to Board	\$ 23,260	\$ 24,305	\$ 19,886	\$ 24,922	1 position
186	Longevity	660	780	360	-	
189	Other Salaries & Wages	25,678	26,853	24,080	27,652	1 position & Holiday Pay

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
201	Social Security	2,883	3,257	2,693	3,297	
204	State Retirement	6,610	6,928	2,188	7,011	
206	Life Insurance	94	94	82	94	
207	Medical Insurance	13,635	13,210	9,474	6,605	
209	Disability Insurance	398	402	102	-	
210	Unemployment Compensation	216	216	392	216	2 employees
212	Employer Medicare Liability	674	762	630	771	
299	Other Fringe Benefits	400	400	400	400	
320	Dues & Memberships	275	300	300	325	TCDEA, RC&D, NACD, FCSCD, SMTRCD (+Inc)
355	Travel	976	2,100	2,137	2,200	PerDiems, Mileage & Lodging, Etc
508	Premiums on Surety Bonds	489	527	444	500	FCSCD & SMT RC&D req Bonds
524	In-Service Staff Development	621	1,000	300	900	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	731	90	46	167	Farm City Day, Fair & Educ Materials
790	Other Equipment	369	50	-	-	
	TOTAL SOIL CONSERVATION	\$ 77,969	\$ 81,274	\$ 63,514	\$ 75,060	
	58120 INDUSTRIAL DEVELOPMENT					Includes \$0.25 COLA
103	Assistant	\$ 4,258	\$ 30,698	\$ 21,789	\$ 23,650	1 PT no benefits position
169	Part-time Employee(s)	-	-	-	13,981	Prior supplement for Co Mayor staff for ID Board
201	Social Security	155	1,903	1,356	2,352	
204	State Retirement	480	659	308	-	
207	Medical Insurance	473	1,057	669	-	
210	Unemployment Compensation	8	175	217	324	
212	Employer Medicare Liability	36	445	216	550	
299	Other Fringe Benefits	-	-	100	300	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
302	Advertising	-	2,000	2,000	2,000	
320	Dues & Memberships	4,639	4,700	4,700	4,700	
321	Janitorial Services	-	-	-	6,000	IDBC
334	Maintenance Agreements	3,709	4,000	7,300	7,500	Web-Hosting, Copier & Postage Meter Maint
335	Maintenance & Repair Services - Bldg	5,223	5,000	6,801	10,000	
347	Pest Control	900	900	900	900	
348	Postal Charges	218	250	150	250	
355	Travel	320	2,000	2,200	2,400	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	3,792	-	30,214	40,000	
425	Gasoline	3,624	2,300	2,300	2,400	
435	Office Supplies	128	150	1,500	200	
508	Premium on Bonds	-	140	200	200	
524	In Service/Staff Development	764	1,000	1,450	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,197	1,500	2,630	2,500	Park Development
	TOTAL INDUSTRIAL DEVELOPMENT	\$ 29,924	\$ 58,877	\$ 87,000	\$ 122,206	*Carry Balances from prior yrs agreement ID Board dev. projects
	58190 OTHER ECONOMIC & COMMUNITY DEVELOPMENT					
309	Contracts with Government Agencies	\$ 104,628	\$ 105,025	\$ 143,145	\$ 107,156	TN Rehab Center - State Contract DHS
399	Other Contracted Services - Chamber of Commerce	40,000	40,000	40,000	40,000	Chamber of Commerce
399	Other Contracted Services - SCTDD/USDA Grant	224,441	455,155	86,711	250,000	SCTDD Housing Grant \$250,000
790	Other Equipment	-	-	204,214	-	SCTDD Crow Creek Fire Dept - Tanker
	TOTAL OTHER ECONOMIC & COMM. DEV.	\$ 369,069	\$ 600,180	\$ 474,070	\$ 397,156	

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
58300	VETERANS SERVICES					Includes \$0.25 COLA
105	Supervisor/Director	\$ 16,732	\$ 19,813	\$ 19,683	\$ 20,125	1 Part time Salary Position
169	Part-time Employee	-	-	-	9,100	New Part time 20 hrs wk no benefits
201	Social Security	1,044	1,235	1,227	1,824	(New Veterans awards offset cost)
210	Unemployment Compensation	123	108	109	216	
212	Employer Medicare Liability	244	289	287	427	
299	Other Fringe Benefits	100	100	100	200	
309	Contracts with Government Agencies	399	399	-	-	
312	Contracts with Private Agencies	-	-	399	1,399	Vetrospect - VA Program
320	Dues & Memberships	25	25	-	50	
334	Maintenance Agreements	-	-	-	1,800	Copier moved from Co Bldgs
348	Postal Charges	-	200	-	-	Uses Finance postage
355	Travel	774	900	346	900	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	483	600	565	700	
524	In Service/Staff Development	-	50	-	50	Meeting Registrations & Contracted In-Service Staff Development
	TOTAL VETERANS SERVICES	\$ 19,924	\$ 23,718	\$ 22,716	\$ 36,791	
58400	OTHER CHARGES					
215	On Behalf payments for OPEB	\$ 2,290	\$ 69,000	\$ 69,000	\$ 69,000	ARC Payment for OPEB Trust (reserve)
299	Other Fringe Benefits	6,439	6,605	6,605	6,605	OPEB (currently 1 employees)
340	Medical & Dental Services	1,720	3,500	2,553	3,500	
399	Other Contracted Services	-	5,000	-	5,000	OPEB Actuarial
502	Building & Content Insurance	79,069	82,000	81,324	87,418	All Dept Except Health Dept/ increase
506	Liability Insurance	113,041	117,563	116,188	120,655	All Dept Except Health Dept/ increase
507	Medical Claims	22,086	43,000	26,229	40,000	
510	Trustee's Commission	201,107	200,000	204,674	208,000	Fees paid to Trustee

Franklin County, TN						FY 2015-2016 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
511	Vehicle & Equipment Insurance	95,985	99,234	98,208	101,533	All Depts/ Slight Increase
513	Worker's Compensation	126,334	122,000	124,421	133,000	Increase
515	Liability Claim(s)	-	1,000	-	100	
516	Other Self-Insured Claims	-	14,000	-	10,000	
599	Other Charges	4,858	4,000	2,795	4,000	
	TOTAL OTHER CHARGES	\$ 652,929	\$ 766,902	\$ 731,997	\$ 788,811	
	90000 CAPITAL PROJECTS					
	91190 Other General Government Projects					
733	Solid Waste Equipment	\$ -	\$ -	\$ -	\$ 307,463	Qty 1 Truck, Qty 1 Baler, Qty 1, Packer offset revenue \$40K Yr (Yr 1)
790	Other Equipment	202,580	78,000	106,537	\$ 48,685	Tech Reserve (Fin \$2,685K, Trustee \$4,728, Other
799	Other Capital Outlay	-	-	-	\$ 100,000	Possible County Capital Expenses
	91200 Highway & Street Capital Projects					
714	Highway Equipment	\$ -	\$ -	\$ -	\$ 300,000	Qty 2 Trucks, Qty 1 Backhoe/offset revenue \$48K Yr (Yr 1)
726	State-Aid Projects	625,716	-	-	-	
799	Other Capital Outlay	-	-	-	140,295	UTSI Road State Project
	TOTAL CAPITAL PROJECTS	\$ 828,296	\$ 78,000	\$ 106,537	\$ 896,443	
	99100 Transfers Out	\$ 939,114	\$ 3,115,000	\$ 3,113,560	\$ 165,000	Hwy for Co & E911 Sign Maint \$15K, Operating Transfer for Solid Waste \$150K
	TOTAL OPERATING TRANSFER	\$ 939,114	\$ 3,115,000	\$ 3,113,560	\$ 165,000	

Franklin County, TN					FY 2015-2016 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
	Total Estimated Expenditures & Other Uses	\$ 16,651,278	\$ 19,672,939	\$ 19,429,056	\$ 16,988,511	
	Excess of Estimated Revenue & Other Sources	\$ 61,635	\$ 309,292	\$ 943,671	\$ (1,000,818)	
	Over (Under) Estimated Expend. & Other Uses					
	Estimated Beginning Fund Balance - July 1	\$ 6,689,537	\$ 6,928,879	\$ 6,928,879	\$ 7,872,550	
	Estimated Ending Fund Balance -- June 30	6,751,171	7,238,172	7,872,550	6,871,732	
	Adjustment for Encumbrances	177,708				
	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				(324,469)	OPEB ARC Reserve
	Estimated UNDESIGNATED Ending Fund Balance As of June 30	\$ 6,928,879	\$ 7,238,172	\$ 7,872,550	\$ 1,479,551	Fund Balance Requirement 2.5% =\$423,000 Unassigned Fund Balance Ideal Benchmark 5% =\$846,000

Franklin County, TN					FY 2015-2016 Budget	
Courthouse & Jail Maintenance Fund # 112						
Fund #112						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
Estimated Revenues						
40000	LOCAL TAXES					
40200	County Local Option Taxes					
40260	Litigation Tax - Special Purpose	\$ -	\$ -	\$ -	\$ -	
40266	Litigation Tax -- Jail, Workhouse, Courthouse	153,377	160,000	151,612	153,000	
	TOTAL LOCAL TAXES	\$ 153,377	\$ 160,000	\$ 151,612	\$ 153,000	
	Total Estimated Revenues	\$ 153,377	\$ 160,000	\$ 151,612	\$ 153,000	
Estimated Expenditures						
58000	OTHER GENERAL GOVERNMENT					
58400	Other Charges					
510	Trustee's Commission	\$ 1,544	\$ 1,975	\$ 1,543	\$ 1,600	
	TOTAL OTHER CHARGES	\$ 1,544	\$ 1,975	\$ 1,543	\$ 1,600	
	Total Estimated Expenditures	\$ 1,544	\$ 1,975	\$ 1,543	\$ 1,600	
99000	OTHER USES					
99100	Transfers Out					
590	Transfers to Other Funds	\$ 165,230	\$ 152,600	\$ 152,600	\$ 150,000	Transfer To Gen Debt Serv Fund
	TOTAL OTHER USES	\$ 165,230	\$ 152,600	\$ 152,600	\$ 150,000	
	Total Estimated Expenditures & Other Uses	\$ 166,774	\$ 154,575	\$ 154,143	\$ 151,600	
	Excess of Estimated Revenue Over (Under)	\$ (13,397)	\$ 5,425	\$ (2,531)	\$ 1,400	
	Estimated Expenditures					
	Estimated Beginning Fund Balance July 1	\$ 35,352	\$ 21,955	21,955	19,424	
	Adjustments		1153			
	Estimated Ending Fund Balance June 30	\$ 21,955	\$ 28,533	\$ 19,424	\$ 20,824	Revenue Mandated Fund Balance Required 5%=\$7,580

Franklin County, TN						FY 2015-2016 Budget
Public Library Fund # 115						
Fund #115						
Account No.	Account Description	2013-2014 Actual	2014-2015 Orig Budgeted	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
Estimated Revenues						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Tax	\$ 274,827	\$ 276,388	\$ 281,474	\$ 275,988	Represents \$0.0313
40120	Trustee's Collections - Prior Year	8,001	7,655	6,064	7,655	
40125	Trustee's Collections - Bankruptcy	160	204	106	125	
40130	Circuit/Clerk & Master Collections - Prior Year	5,615	5,367	8,693	8,700	
40140	Interest and Penalty	1,449	1,489	1,216	1,489	
40150	Pick-Up Taxes	-	-	122	-	
40161	Payments in Lieu of Taxes - TVA	124	145	125	125	
40162	Payments in Lieu of Taxes - Local Utilities	1,141	960	1,275	1,275	
40163	Payments in Lieu of Taxes - Other	916	1,906	609	750	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	\$ 1,727	\$ 1,727	\$ 1,793	\$ 1,800	
	TOTAL LOCAL TAXES	\$ 293,960	\$ 295,841	\$ 301,477	\$ 297,907	
41000	LICENSES AND PERMITS					
41100	Licenses					
41140	Cable TV Franchise	\$ 1,354	\$ 1,319	\$ 1,456	\$ 1,500	
	TOTAL LICENSES AND PERMITS	\$ 1,354	\$ 1,319	\$ 1,456	\$ 1,500	
43000	CHARGES FOR CURRENT SERVICES					
43100	General Service Charges					
43190	Other General Service Charges	\$ 17,235	\$ 17,877	\$ 16,475	\$ 17,250	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 17,235	\$ 17,877	\$ 16,475	\$ 17,250	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44110	Interest Earned	\$ 1,593	\$ 1,777	\$ 549	\$ 550	
44170	Miscellaneous Refunds	-	-	-	-	
44990	Other Local Revenues	1,613	1,570	2,400	2,500	
	TOTAL OTHER LOCAL REVENUES	\$ 3,206	\$ 3,347	\$ 2,949	\$ 3,050	

Franklin County, TN Public Library Fund # 115						FY 2015-2016 Budget
Fund #115		2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
Account No.	Account Description	Actual	Orig Budgeted	Estimated	Proposed	
46000	STATE OF TENNESSEE					
46800	Other State Revenues					
46980	Other State Grants	\$ -	\$ 1,500	\$ -	\$ -	
46990	Other State Revenues	-	-	-	-	
	TOTAL STATE OF TENNESSEE	\$ -	\$ 1,500	\$ -	\$ -	
47000	FEDERAL GOVERNMENT					
47500	FEDERAL THROUGH STATE					
47590	OTHER FEDERAL THROUGH STATE	\$ 1,419	\$ -	\$ 1,702	\$ 2,000	Tech Grant
	TOTAL FEDERAL GOVERNMENT	\$ 1,419	\$ -	\$ 1,702	\$ 2,000	
48000	OTHER GOVERNMENTS & CITIZENS GROUPS					
48130	Contributions	\$ 28,750	\$ 29,250	\$ 29,250	\$ 29,250	Winchester, Decherd, Estill Springs & Other
48610	Donations	2,380	2,993	1,440	2,000	Misc
	TOTAL GENERAL GOVERNMENT GRANTS	\$ 31,130	\$ 32,243	\$ 30,690	\$ 31,250	
49800	OPERATING TRANSFERS					
	Transfers In		\$ -	\$ -	\$ -	
	TOTAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	
	Total Estimated Revenues & Other Sources	\$ 348,304	\$ 352,127	\$ 354,749	\$ 352,957	
Estimated Expenditures						Fin Dir Shows \$0.50 empl increase
56500	LIBRARIES					
103	Assistant(s)	\$ 45,820	\$ 47,908	\$ 48,452	\$ 49,401	1 FT & 1 PT (30.5 Hrs) position
105	Supervisor/Director	40,612	41,657	41,884	42,675	Appointed - Salary
129	Librarians	23,082	24,305	24,528	25,131	1 FT position
186	Longevity	1,440	1,560	1,560	1,680	2 employees
189	Other Salaries & Wages	24,633	25,119	26,596	25,000	3 PT positions & Worked Holiday Hrs
201	Social Security	8,239	8,780	8,837	8,987	
204	State Retirement	14,904	15,725	15,760	16,181	
206	Life Insurance	171	187	171	187	
207	Medical Insurance	26,081	26,420	26,509	26,420	
209	Disability Insurance	909	902	388	-	

Franklin County, TN						FY 2015-2016 Budget
Public Library Fund # 115						
Fund #115						
Account No.	Account Description	2013-2014 Actual	2014-2015 Orig Budgeted	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
210	Unemployment Compensation	707	864	912	864	
212	Employer Medicare Liability	1,927	2,053	2,043	2,102	
299	Other Fringe Benefits	1,060	1,060	910	1,060	
307	Communications	2,639	2,078	2,077	2,200	eRate decrease in voice, add 2nd network
320	Dues & Memberships	200	200	210	210	
335	Maintenance & Repair - Building	11,161	22,500	18,521	22,500	Painting & Lawn Maintenance
337	Maintenance & Repair - Office Equipment	1,007	2,500	2,290	2,500	
355	Travel	922	1,300	907	1,200	
399	Other Contracted Services	1,693	4,500	3,659	4,500	Network Electrical Consultant
432	Library Books/Media	21,207	30,000	28,731	30,000	Adult & Juv Books, Audio Visuals, Periodicals
435	Office Supplies	2,354	1,750	1,335	1,750	
437	Periodicals	768	1,400	-	-	
499	Other Supplies & Materials	2,581	2,500	2,516	2,600	Children's Materials & Programming
599	Other Charges	1,021	1,000	925	1,000	
709	Data Processing Equipment - TECH	-	3,000	3,185	2,000	
719	Office Equipment	2,777	35,000	102	35,000	
799	Other Capital Outlay	10,293	99,000	-	5,000	
	TOTAL LIBRARIES	\$ 248,208	\$ 403,268	\$ 263,008	\$ 310,147	
	58400 OTHER CHARGES					
340	Medical & Dental Services	\$ -	\$ 100	\$ -	\$ 100	
347	Pest Control	600	600	600	600	Bid Item
452	Utilities	19,583	22,000	20,028	22,000	5% incr per WUS/3% incr per ERPUD
502	Building & Content Insurance	3,128	3,200	3,281	3,310	
506	Liability Insurance	1,071	1,120	1,123	1,200	
507	Medical Claims	-	100	-	100	
510	Trustee's Commission	5,977	6,250	5,930	6,000	
513	Workers Compensation	1,457	1,575	3,120	3,310	
516	Liability Claims	-	250	-	250	
	TOTAL OTHER EXPENDITURES	\$ 31,816	\$ 35,195	\$ 34,082	\$ 36,870	

Franklin County, TN						FY 2015-2016 Budget
Public Library Fund # 115						
Fund #115						
Account No.	Account Description	2013-2014 Actual	2014-2015 Orig Budgeted	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
91150	Social, Cultural & Recreational Projects					
707	Building Improvements	-	-	83,616	-	Roof Project
	Total Social, Cultural & Recreational Projects	-	-	83,616	-	
99100	Transfers Out	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000	Financial Software Library Portion
	TOTAL OPERATING TRANSFER	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000	
	Total Estimated Expenditures	\$ 282,024	\$ 441,463	\$ 383,706	\$ 350,017	
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ 66,280	\$ (89,337)	\$ (28,957)	\$ 2,940	
	Estimated Beginning Fund Balance July 1	221,120	287,400	287,400	258,443	
	Adjust for Encumbrances		(1,820)			
	Estimated Ending Fund Balance June 30	\$ 287,400	\$ 196,243	\$ 258,443	\$ 261,383	Fund Balance Requirement 5% = \$17,500

Franklin County, TN					FY 2015-2016 Budget	
Solid Waste Fund # 116						
Fund #116						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
Estimated Revenues						
40000 LOCAL TAXES						
40100 County Property Taxes						
40110	Current Property Taxes	\$ 923,951	\$ 925,814	\$ 935,121	\$ 1,491,629	Represents \$0.2433
40120	Trustee's Collection - Prior Year	27,974	26,000	19,460	26,000	
40125	Trustee's Collection - Bankruptcy	210	600	382	400	
40130	Clerk & Master Collection Prior Year	21,078	20,750	19,146	21,000	
40140	Interest and Penalty	5,266	4,850	4,342	5,200	
40161	Payment in Lieu of Taxes - TVA	589	750	592	650	
40163	Payment in Lieu of Taxes -- Other	125	250	125	125	
40300 STATUTORY LOCAL TAXES						
40320	Bank Excise Tax	8,238	8,250	8,622	8,650	
	TOTAL LOCAL TAXES	\$ 987,431	\$ 987,264	\$ 987,790	\$ 1,553,654	
41100 LICENSES						
41140	Cable TV Franchise	\$ 6,459	\$ 6,450	\$ 7,018	\$ 7,050	
	TOTAL LICENSES	\$ 6,459	\$ 6,450	\$ 7,018	\$ 7,050	
43000 CHARGES FOR CURRENT SERVICES						
43100 General Service Charges						
43109	Transfer Waste Stations Collection Charges	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
43110	Tipping Fees	15,907	20,000	23,624	24,000	
43190	Other General Service Charges	-	-	9,956	11,000	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 25,907	\$ 30,000	\$ 43,580	\$ 45,000	
44000 OTHER LOCAL REVENUES						
44100 Recurring Items						
44110	Interest Earned	\$ 78,019	\$ 70,000	\$ 69,007	\$ 66,000	
44120	Leases/Rentals	-	-	-	\$ 4,800	ISWA
44145	Sale of Recycled Material	156,145	160,000	145,987	160,000	
44170	Miscellaneous Refunds	488	-	-	500	
44500 Nonrecurring Items						
44530	Sale of Equipment	15,802	-	-	-	
44990	Other Local Revenues	-	-	-	500	
	TOTAL OTHER LOCAL REVENUES	\$ 250,454	\$ 230,000	\$ 214,994	\$ 231,800	

Franklin County, TN						FY 2015-2016 Budget
Solid Waste Fund # 116						
Fund #116						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
46100	GENERAL GOVERNMENT GRANTS					
46170	Solid Waste Grants	\$ 15,912	\$ 25,500	\$ 12,500	\$ 16,000	
	TOTAL GENERAL GOVERNMENT GRANTS	\$ 15,912	\$ 25,500	\$ 12,500	\$ 16,000	
49800	OPERATING TRANSFERS					
	Transfers In	\$ 100,000	\$ 100,000	\$ 100,000	\$ 150,000	Operating Cash
	TOTAL OPERATING TRANSFERS	\$ 100,000	\$ 100,000	\$ 100,000	\$ 150,000	
	Total Estimated Revenues & Other Sources	\$ 1,386,163	\$ 1,379,214	\$ 1,365,882	\$ 2,003,504	
Estimated Expenditures						
55720	SANITATION EDUCATION/INFORMATION					
302	Advertising	\$ 862	\$ 750	\$ 1,500	\$ 1,500	
499	Other Supplies & Materials	288	750	-	300	
	TOTAL SANITATION EDUC./INFO.	\$ 1,150	\$ 1,500	\$ 1,500	\$ 1,800	
55732	CONVENIENCE CENTERS					
149	Laborers	\$ 169,361	\$ 178,000	\$ 168,245	\$ 173,000	Includes \$0.25 COLA
201	Social Security	10,615	11,222	10,558	10,862	
210	Unemployment Compensation	1,884	2,754	1,875	2,754	
212	Employer Medicare Liability	2,483	2,625	2,495	2,540	
299	Other Fringe Benefits	1,850	3,000	1,875	2,200	
307	Communication	8,580	7,000	9,431	9,500	
335	Maintenance & Repair -- Buildings	4,200	7,000	4,613	7,000	Beginning Reg. Maintenance Plans
336	Maintenance & Repair -- Equipment	17,696	21,000	8,950	21,000	Beginning Reg. Maintenance Plans
452	Utilities	12,569	14,000	12,430	14,000	
499	Other Supplies & Materials	1,986	4,000	3,900	4,500	
733	Solid Waste Equipment	-	-	19,200	-	Replace Packer (LRP 1 per yr)
	TOTAL CONVENIENCE CENTERS	\$ 231,224	\$ 250,601	\$ 243,572	\$ 247,357	

Franklin County, TN						FY 2015-2016 Budget
Solid Waste Fund # 116						
Fund #116						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
55733	TRANSFER STATIONS			SW Director requesting Job Class Implementation & 1 new employee		
105	Supervisor/Director	\$ 40,372	\$ 53,830	\$ 35,737	\$ 54,000	1 appointed
106	Deputy(ies)	38,768	34,766	26,021	34,186	1 position
141	Foreman	30,714	31,759	31,103	39,572	1 position
142	Mechanic	27,048	29,065	18,935	-	Removing Job Class
145	Equipment Operators - Light	94,283	102,147	82,824	69,210	2 positions
147	Truck Driver(s)	23,260	24,304	23,954	193,042	6 positions
149	Laborer(s)	49,641	47,461	46,907	20,960	1 position
169	Part-time Employee	-	-	4,447	9,152	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	1,000	-	-	-	
185	Educational Incentive -- Other County Employees	1,000	850	-	-	
186	Longevity	6,480	6,240	4,140	3,360	5 employees
187	Overtime	4,662	2,500	3,802	2,500	
189	Other Salaries & Wages (Worked Holidays)	1,068	1,200	2,202	1,200	
201	Social Security	18,675	20,852	16,882	26,640	
204	State Retirement	40,581	44,328	25,231	56,633	
206	Life Insurance	519	515	472	562	
207	Medical Insurance	64,971	72,655	57,286	79,260	
209	Disability Insurance	2,438	2,537	677	-	
210	Unemployment Compensation	1,328	1,188	1,759	1,296	
212	Employer Medicare Liability	4,368	4,877	3,959	6,230	
299	Other Fringe Benefits	2,200	2,200	2,100	2,500	
307	Communication	1,485	1,500	1,400	1,500	
309	Contracts with Government Agencies	324,144	335,000	333,000	525,000	ISWA & TDEC
312	Contracts with Private Agencies	111,287	95,000	48,447	75,000	Tire Disposal - Mulching, CSX
320	Dues & Memberships	295	295	-	300	SWA
336	Maintenance & Repair - Equipment	29,614	18,500	18,232	20,000	Beginning Reg. Maintenance Plans
338	Maintenance & Repair - Vehicles	402	2,000	9,984	5,000	Beginning Reg. Maintenance Plans
347	Pest Control	319	320	980	1,000	
348	Postage	-	300	49	175	
355	Travel	-	1,000	1,339	1,500	SWA Conference

Franklin County, TN						FY 2015-2016 Budget
Solid Waste Fund # 116						
Fund #116						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
361	Permits	-	1,500	1,500	2,000	State Permits
412	Diesel Fuel	34,705	38,000	31,296	35,000	
418	Equipment Parts	-	-	-	26,000	Beginning Reg. Maintenance Plans
424	Garage Supplies	-	-	-	12,000	Beginning Reg. Maintenance Plans
425	Gasoline	4,564	5,000	2,751	4,000	
433	Lubricants	2,818	2,500	2,415	2,600	
435	Office Supplies	750	1,750	3,150	2,200	
450	Tires & Tubes	7,831	10,000	10,000	10,000	
451	Uniforms	1,771	1,800	2,610	2,500	
452	Utilities	10,825	12,000	6,880	11,000	
453	Vehicle Parts	5,010	6,000	5,566	-	Removing line
499	Other Supplies & Materials	16,500	19,000	19,799	2,500	
524	Staff Development	75	600	685	1,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	350	513	1,000	
733	Solid Waste Equipment	-	3,000	13,855	-	Capital needs budget in Co Gen.
	TOTAL TRANSFER STATIONS	\$ 1,005,771	\$ 1,038,690	\$ 902,889	\$ 1,342,078	
55770	POST CLOSURE CARE COST					
312	Contracts with Private Agencies	\$ 6,850	\$ 8,000	\$ 8,000	\$ 12,000	Landfill --well testing & methane maint.
	TOTAL POST CLOSURE CARE COST	\$ 6,850	\$ 8,000	\$ 8,000	\$ 12,000	
58400	OTHER EXPENDITURES					
340	Medical & Dental Services	\$ 1,319	\$ 350	\$ 400	\$ 1,000	
502	Building & Content Insurance	13,854	14,000	14,533	14,850	
506	Liability Insurance	16,163	16,250	16,955	17,200	
507	Medical Claims	3,750	4,000	15,000	6,000	
509	Refunds	-	-	1,186	-	
510	Trustee's Commission	20,462	20,800	20,575	21,000	
511	Vehicle & Equipment Insurance	16,163	16,400	16,955	17,200	
513	Workers Compensation	8,742	9,000	8,640	9,000	
516	Liability Claims	-	2,000	-	2,000	
599	Other Charges	1,362	400	300	500	
	TOTAL OTHER EXPENDITURES	\$ 81,815	\$ 83,200	\$ 94,544	\$ 88,750	

Franklin County, TN						FY 2015-2016 Budget
Solid Waste Fund # 116						
Fund #116						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
99100	OPERATING TRANSFERS					
590	Transfers to Other Funds	\$ 103,803	\$ 103,803	\$ 108,803	\$ 193,803	\$100K Operating Cash, \$3,803 Financial Software Maint, & \$40K to Co Gen for 2015/16 Equip
	TOTAL OPERATING TRANSFER	\$ 103,803	\$ 103,803	\$ 108,803	\$ 193,803	
	Total Estimated Expenditures	\$ 1,430,613	\$ 1,485,793	\$ 1,359,308	\$ 1,885,788	
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ (44,450)	\$ (106,579)	\$ 6,574	\$ 117,716	
	Estimated Beginning Fund Balance July 1	288,653	244,203	244,203	250,777	
	Adjust for Encumbrances		(55,494)			
	Estimated Ending Fund Balance June 30	\$ 244,203	\$ 82,130	\$ 250,777	\$ 368,494	Fund Balance Requirement 5% = \$91,790

Franklin County, TN					FY 2015-2016 Budget	
Local Purpose Tax (Rural Fire) Fund # 120						
Fund #120						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
Estimated Revenues						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Taxes	\$ 346,299	\$ 341,065	\$ 347,448	\$ 343,680	Represents \$0.0741
40120	Trustee's Collection - Prior Year	9,953	10,000	6,822	10,000	
40125	Trustee's Collection - Bankruptcy	106	260	130	150	
40130	Clerk & Master Collection Prior Year	7,168	7,600	6,785	7,600	
40140	Interest & Penalty	2,036	2,060	1,540	2,060	
40161	Payment in Lieu of Taxes - TVA	283	380	283	300	
40163	Payment in Lieu of Taxes - Other	60	65	75	75	
40200	County Local Option Taxes					
40220	Hotel/Motel Tax	110,057	115,891	202,677	205,000	
	TOTAL LOCAL TAXES	\$ 475,962	\$ 477,321	\$ 565,760	\$ 568,865	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	\$ 3,955	\$ 1,750	\$ 4,140	\$ 4,000	
	TOTAL STATUTORY LOCAL TAXES	\$ 3,955	\$ 1,750	\$ 4,140	\$ 4,000	
41100	LICENSES & PERMITS					
41140	Cable TV Franchise	\$ 3,101	\$ 3,400	\$ 3,370	\$ 3,400	
41520	Building Permits	20,000	20,000	20,000	20,000	
	TOTAL LICENSES & PERMITS	\$ 23,101	\$ 23,400	\$ 23,370	\$ 23,400	
44000	OTHER LOCAL REVENUE					
44100	RECURRING ITEMS					
44170	Miscellaneous Refunds	\$ 180	\$ -	\$ -	\$ -	
	TOTAL OTHER LOCAL REVENUE	\$ 180	\$ -	\$ -	\$ -	
	TOTAL ESTIMATED REVENUES	\$ 503,198	\$ 502,471	\$ 593,270	\$ 596,265	

Franklin County, TN						FY 2015-2016 Budget
Local Purpose Tax (Rural Fire) Fund # 120						
Fund #120						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
Estimated Expenditures						
54310	FIRE PREVENTION & CONTROL					
309	Contracts with Government Agencies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	State Forestry Contract
338	Maintenance & Repair of Vehicles	-	1,000	-	1,000	Fire Safety House and Truck
399	Other Contracted Services	490,005	490,000	502,500	520,000	\$30,000 to each of 15 Depts
425	Gasoline	-	150	-	150	Gas for Fire Safety House Truck
499	Other Supplies & Materials	368	500	1,450	2,000	Training Association Alloc
510	Trustee's Commission	8,577	9,000	9,600	10,000	
524	In-Service Staff Development	341	100	-	100	Training Association Alloc
599	Other Charges	-	750	-	750	
790	Other Equipment	-	100	-	100	Training Association Alloc
	TOTAL FIRE PREVENTION & CONTROL	\$ 501,291	\$ 503,600	\$ 515,550	\$ 536,100	
	TOTAL ESTIMATED EXPENDITURES	\$ 501,291	\$ 503,600	\$ 515,550	\$ 536,100	
	Excess of Estimated Revenue & Other Sources					
	Over (Under) Estimated Expenditures	\$ 1,907	\$ (1,129)	\$ 77,720	\$ 60,165	
	Estimated Beginning Fund Balance July 1	\$ 80,852	\$ 82,759	\$ 82,759	\$ 160,479	
	Adjust for Encumbrances	\$ -	\$ (8,941)	\$ -	\$ -	
	Estimated Ending Fund Balance June 30	\$ 82,759	\$ 72,689	\$ 160,479	\$ 220,644	Fund Balance Required 5%=\$26,805

Franklin County, TN						FY 2015-2016 Budget
Drug Control Fund # 122						
Fund # 122						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
Estimated Revenues						
42000	FINES, FORFEITURES AND PENALTIES					
42100	Circuit Court					
42140	Drug Control Fines	\$ 10,743	\$ 8,200	\$ 6,210	\$ 8,200	
42300	General Sessions Court					
42340	Drug Control Fines	\$ 10,919	\$ 11,500	\$ 14,556	\$ 14,500	
42900	Other Fines, Forfeitures and Seizures					
42910	Proceeds from Confiscated Property	\$ 34,497	\$ 29,300	\$ 27,558	\$ 30,000	
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 56,159	\$ 49,000	\$ 48,324	\$ 52,700	
43000 CHARGES FOR CURRENT SERVICES						
43100	GENERAL SERVICE CHARGES					
43190	Other General Service Charges	\$ -	\$ 50	\$ -	\$ 50	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ -	\$ 50	\$ -	\$ 50	
44000 OTHER LOCAL REVENUES						
44100	Recurring Items					
44170	Miscellaneous Refunds	\$ 2,565	\$ 500	\$ 191	\$ 300	
44500	Nonrecurring Items					
44530	Sale of Equipment	\$ -	\$ -	\$ 4,350	\$ 5,000	
44540	Sale of Property	5,230	5,750	5,020	5,000	
	TOTAL OTHER LOCAL REVENUES	\$ 7,795	\$ 6,250	\$ 9,561	\$ 10,300	
47600 Direct Federal Revenue						
47990	Other Direct Federal Revenue	\$ 49,001	\$ 40,000	\$ 18,000	\$ 40,000	
	TOTAL DIRECT FEDERAL REVENUE	\$ 49,001	\$ 40,000	\$ 18,000	\$ 40,000	

Fund # 122						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
48000	OTHER GOV'TS. & CITIZENS GROUPS					
48600	Citizens Groups					
48610	Donations	\$ 50	\$ -	\$ -	\$ 50	
	TOTAL OTHER GOV. & CITIZENS GROUPS	\$ 50	\$ -	\$ -	\$ 50	
	Total Estimated Revenues	\$ 113,005	\$ 95,300	\$ 75,885	\$ 103,100	
Estimated Expenditures						
54000	PUBLIC SAFETY					
54150	Drug Enforcement					
319	Drug Control Payments	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000	
336	Maintenance & Repair -- Equipment	-	500	-	500	
338	Maintenance & Repair -- Vehicles	435	500	150	650	
340	Medical & Dental	-	250	-	250	Meth Physicals & Lab
355	Travel	1,688	3,000	1,050	2,000	
399	Other Contracted Services	8,431	6,500	6,364	8,000	
401	Animal Food and Supplies	1,298	2,000	1,152	1,400	
429	Instructional Materials & Supplies (DARE)	12,923	15,000	8,591	13,000	DARE - Non Grant Expenses
431	Law Enforcement Supplies	1,876	3,000	-	2,000	
499	Other Supplies & Materials	775	1,000	1,823	2,200	
509	Refunds	-	50	-	50	
524	Staff Development	2,480	1,800	1,925	3,200	
599	Other Charges	3,718	2,500	12,424	7,500	
716	Law Enforcement Equipment	26,425	25,000	9,280	16,000	
718	Motor Vehicles	-	28,000	32,911	28,000	
790	Other Equipment	4,139	3,000	5,845	3,000	
	TOTAL DRUG ENFORCEMENT	\$ 74,188	\$ 102,100	\$ 96,515	\$ 102,750	
58000	OTHER GENERAL GOVERNMENT					
58400	Other Charges					
510	Trustee's Commission	\$ 558	\$ 600	\$ 625	\$ 700	
	TOTAL OTHER CHARGES	\$ 558	\$ 600	\$ 625	\$ 700	

Fund # 122						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
	Total Estimated Expenditures	\$ 74,746	\$ 102,700	\$ 97,140	\$ 103,450	
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ 38,259	\$ (7,400)	\$ (21,255)	\$ (350)	
	Estimated Beginning Fund Balance -- July 1	46,260	84,519	84,519	63,264	
	Adjust for Encumbrances		4,520			
	Estimated Ending Fund Balance -- June 30	\$ 84,519	\$ 81,639	\$ 63,264	\$ 62,914	Revenue Mandated Fund Balance Required 5%=\$5,173

Franklin County, TN						FY 2015-2016 BUDGET
Highway/Public Works Fund # 131						
Fund # 131						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
Estimated Revenues						
40000	LOCAL TAXES					
40100	COUNTY PROPERTY TAXES					
40110	Current Property Taxes	\$ 536,838	\$ 541,582	\$ 545,196	\$ 554,621	Represents \$0.0629
40120	Trustee's Collection Prior Year	10,658	11,000	11,911	12,000	
40125	Trustee's Collection Bankruptcy	226	250	150	250	
40130	Clerk & Master Collection Prior Year	10,800	12,000	14,392	15,000	
40140	Interest and Penalty	2,152	2,025	2,422	2,500	
40161	Payment in Lieu of Taxes - TVA	234	250	240	250	
40162	Payment in Lieu of Taxes - Local Utilities	2,221	2,000	2,457	2,000	
40163	Payment in Lieu of Taxes - Other	1,783	2,250	1,195	2,250	
40200	COUNTY LOCAL OPTION TAXES					
40280	Mineral Severance Tax	38,776	42,000	42,700	44,000	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	3,355	3,355	3,512	3,500	
	TOTAL LOCAL TAXES	\$ 607,043	\$ 616,712	\$ 624,175	\$ 636,371	
41100	LICENSES AND PERMITS					
41140	Cable TV Franchise	\$ 2,524	\$ 2,300	\$ 2,867	\$ 2,900	
	TOTAL LICENSES AND PERMITS	\$ 2,524	\$ 2,300	\$ 2,867	\$ 2,900	
43000	CHARGES FOR CURRENT SERVICES					
43100	GENERAL SERVICE CHARGE					
43190	Other General Service Charges	\$ 767	\$ 1,500	\$ 7,000	\$ 4,000	Serv. Charge to Govt. Entities for Req
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 767	\$ 1,500	\$ 7,000	\$ 4,000	
44000	OTHER LOCAL REVENUES					
44100	RECURRING ITEMS					
44130	Sale of Materials and Supplies	\$ 823	\$ 1,200	\$ 1,200	\$ 1,200	Matl's. Charge to Govt. entities for Req
44170	Miscellaneous Refunds	202	1,000	7,132	1,000	Misc. Refunds & Occ Accident
44500	NONRECURRING ITEMS					
44530	Sale of Equipment	18,497	11,000	-	15,000	Surplus Equip. Sales
44560	Damages Recovered from Individuals	-	-	-	100	Chgs. To Individuals -- Ex:guardrail repair
44990	Other Local Revenues	200	400	100	100	
	TOTAL OTHER LOCAL REVENUES	\$ 19,722	\$ 13,600	\$ 8,432	\$ 17,400	

Fund # 131						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
46000	STATE OF TENNESSEE					
46400	Public Works Grants					
46410	Bridge Program	\$ 55,008	\$ 231,770	\$ 67,274	\$ 421,400	Norwood Crk & Neal Crk Bridge (98/2)
46420	State Aid Program	-	125,000	274,617	147,000	Old Estill Springs Rd
46800	Other State Revenues					
46920	Gasoline and Motor Fuel Tax	1,901,194	1,888,750	1,938,896	1,940,000	
46930	Petroleum Special Tax	29,621	29,622	29,622	29,622	
	TOTAL STATE OF TENNESSEE	\$ 1,985,823	\$ 2,275,142	\$ 2,310,409	\$ 2,538,022	
	TOTAL ESTIMATED REVENUES	\$ 2,615,879	\$ 2,909,254	\$ 2,952,883	\$ 3,198,693	
49000	OTHER SOURCES					
49800	Transfers In	\$ 15,806	\$ 18,000	\$ 12,890	\$ 20,000	E-911 sign maint.
	Total Other Sources (Non-Revenue)	\$ 15,806	\$ 18,000	\$ 12,890	\$ 20,000	
	Total Estimated Revenues & Other Sources	\$ 2,631,685	\$ 2,927,254	\$ 2,965,773	\$ 3,218,693	
Estimated Expenditures						
61000	ADMINISTRATION					
101	County Official	\$ 74,770	\$ 77,290	\$ 77,290	\$ 77,290	Elected - State Mandated
103	Assistant	98,524	123,547	115,937	121,884	3 positions
185	Educational Incentive (COCTP & Emp. Educ.)	-	850	-	-	
186	Longevity	4,020	4,140	4,140	3,600	3 employees
187	Overtime Pay	-	2,500	4,877	2,500	2 positions O/T
189	Other Salaries and Wages	1,526	4,000	1,500	4,000	Commission Right of Way Project
191	Board & Committee Member Fees	18,240	21,600	21,320	21,600	Highway Commission
201	Social Security	12,306	14,565	13,617	14,376	Employees & Hwy. Commission
204	State Retirement	23,521	27,458	25,277	27,056	Employees Only
206	Life Insurance	187	187	183	187	" "
207	Medical Insurance	29,569	26,420	27,543	26,420	" "
208	Dental Insurance	1,000	972	1,012	972	" "
209	Disability Insurance	1,475	1,613	646	-	" "
210	Unemployment Compensation	4,533	1,500	-	1,500	Non-Contributory Employer
212	Employer Medicare	2,878	3,406	3,214	3,362	Employees & Hwy. Commission

Fund # 131						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
299	Other Fringe Benefits	945	1,000	579	1,000	Safety Incentive, Christmas Bonus
320	Dues and Memberships	4,163	4,400	4,163	4,400	TCHOA, TCHOA Region II, TCSA
331	Legal Services	-	2,000	5,500	7,500	Attorney Services
332	Legal Notices, Recording & Court Costs	284	1,000	560	1,000	Newspaper Ads, Registration of Deeds
337	Maintenance & Repair - Office Equipment	1,597	2,000	1,935	2,500	Contracted Repair of office equip.
348	Postal Charges	100	100	50	90	
355	Travel (Meals, Mileage, Lodging, Parking, Etc.)	2,135	2,500	3,550	3,750	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	154	2,000	350	7,500	Deed Services/Server & Network Maint.
435	Office Supplies	904	2,000	2,538	2,500	Administration office supplies
524	In Service/Staff Development	1,486	1,600	1,436	1,600	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,435	1,200	830	1,000	Miscellaneous
	TOTAL ADMINISTRATION	\$ 285,752	\$ 329,849	\$ 318,047	\$ 337,588	
62000	HIGHWAY & BRIDGE MAINTENANCE					
141	Foremen	\$ 30,731	\$ 39,421	\$ 39,687	\$ 40,257	1 position
142	Mechanic	41,596	35,580	62,346	68,250	2 position - on road
144	Equipment Operators Heavy	80,613	155,514	120,803	158,844	4 positions
145	Equipment Operators Light	103,518	133,892	133,776	133,120	4 positions <8K for quarry time
147	Truck Drivers	69,909	95,025	86,232	97,398	3 positions
186	Longevity	10,080	11,280	10,800	11,280	
187	Overtime Pay	4,827	10,000	3,558	10,000	
201	Social Security	21,269	31,947	28,600	32,404	
204	State Retirement	45,460	67,915	61,902	68,886	
206	Life Insurance	601	655	609	655	
207	Medical Insurance	91,314	89,167	88,094	89,168	
208	Dental Insurance	3,098	3,280	3,245	3,280	
209	Disability Insurance	2,853	4,055	1,490	-	
212	Employer Medicare	4,974	7,472	6,701	7,578	Hwy. Maintenance Employees
299	Other Fringe Benefits	3,133	3,500	2,593	3,500	Safety incentive, Christmas bonus
399	Other Contracted Services	2,166	5,000	3,493	7,000	Survey, Tree Service & Fence
403	Asphalt - Cold Mix	12,338	40,000	28,380	40,000	Liquid asphalt for cold mix
408	Concrete	-	1,500	-	1,500	covering tile
409	Crushed Stone	1,075	6,000	3,348	6,000	stone for cold mix
426	General Construction Materials	2,792	3,000	1,450	3,000	construction supplies for road maint. Jobs

Fund # 131						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
436	Other Road Materials	10,057	20,000	19,550	20,000	striping, salt
438	Pipe	5,769	7,500	6,813	7,500	Maintenance Pipe
443	Road Signs	27,247	35,000	34,336	35,000	signs and supplies begin state mandate
446	Small Tools	1,662	1,500	2,618	2,500	
499	Other Supplies & Materials	2,194	3,500	2,655	2,500	Flags, Vests, Raincoats, spray paint, etc.
	TOTAL HIGHWAY AND BRIDGE MAINTENANCE	\$ 579,276	\$ 811,703	\$ 753,079	\$ 849,621	
63100	OPERATION AND MAINTENANCE OF EQUIPMENT					
141	Foremen	\$ 31,741	\$ 43,597	\$ 43,824	\$ 44,457	1 position
186	Longevity	-	-	-	-	
187	Overtime	-	1,000	-	1,000	
189	Other Salaries and Wages	3,850	1,000	1,000	1,000	
201	Social Security	2,218	2,843	2,730	2,896	
204	State Retirement	4,731	6,046	5,823	6,159	
206	Life Insurance	55	47	47	47	
207	Medical Insurance	8,396	6,605	6,911	6,605	
208	Dental Insurance	291	243	257	243	
209	Disability Insurance	284	357	108	-	
212	Employer Medicare	519	665	645	677	
299	Other Fringe Benefits	302	250	214	250	Safety incentive, Christmas bonus
335	Maintenance & Repair -- Building	-	10,000	2,439	25,000	Replace Roof & Gutters
336	Maintenance & Repair - Equipment (contracted)	2,220	20,000	24,978	25,000	Thompson, L.B. Smith, etc
412	Diesel Fuel	80,795	95,000	77,422	95,000	all equip. not quarry
418	Equipment and Machinery Parts	32,577	70,000	51,820	65,000	all parts not quarry
424	Garage Supplies	12,186	16,500	15,807	16,000	Highway shop supplies
425	Gasoline	22,497	30,000	15,247	23,000	all vehicles not quarry
433	Lubricants	7,599	12,000	11,317	12,000	all vehicles and equip. not quarry
446	Small Tools	148	2,000	1,038	3,000	Highway shop
450	Tires & Tubes	20,469	23,000	22,174	2,500	all tires not quarry
499	Other Supplies & Materials	34	250	250	350	Highway shop
	TOTAL OPERATION & MAINTENANCE OF EQUIP	\$ 230,912	\$ 341,403	\$ 284,051	\$ 330,184	

Fund # 131						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
63400	QUARRY OPERATIONS					
141	Foremen	\$ 31,426	\$ 39,421	\$ 39,694	\$ 40,257	1 position
145	Equipment Operators Light	36,260	49,473	40,316	50,280	1 position and 15K for other additional
186	Longevity	1,860	1,980	1,980	2,100	
187	Overtime Pay	65	1,000	300	1,000	Quarry associated overtime
189	Other Salaries & Wages	1,701	4,000	11,982	15,000	Other than Lt Oper
201	Social Security	4,395	5,975	5,675	6,332	
204	State Retirement	9,480	12,703	12,466	13,463	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	18,534	16,513	17,570	16,513	
208	Dental Insurance	611	608	643	608	
209	Disability Insurance	471	606	241	-	
212	Employer Medicare	1,028	1,397	1,335	1,481	
299	Other Fringe Benefits	502	500	364	500	Safety incentive, Christmas bonus
307	Communications	926	925	1,095	1,125	Phone & fax @ quarry
321	Engineering Services	2,359	5,000	7,500	10,000	Engineering
323	Explosive and Drilling Services	20,506	25,000	21,825	50,000	Volume control & cost of pulling shots
330	Operating Lease Payments	9,000	9,600	9,600	9,600	Holland Lease
335	Maintenance & Repair -- Building	1,813	2,000	-	2,000	
336	Maintenance and Repair - Equipment	5,805	25,000	15,052	22,000	Electrical & contracted service
349	Printing, Stationery & Forms	-	750	1,835	500	Quarry load tickets
412	Diesel Fuel	13,451	18,000	9,272	14,000	
415	Electricity	31,450	46,000	45,268	50,000	Crusher & Office Electrical
418	Equipment and Machinery Parts	9,942	19,000	9,728	19,000	
424	Garage Supplies	3,703	5,000	3,898	5,000	Quarry shop supplies
433	Lubricants	2,923	3,500	4,586	5,000	
450	Tires and Tubes	-	10,000	11,825	10,000	
454	Water and Sewer	610	1,100	1,050	1,300	crusher and office water
499	Other Supplies and Materials	-	500	585	500	
	TOTAL QUARRY OPERATIONS	\$ 208,915	\$ 305,646	\$ 275,779	\$ 347,652	
65000	OTHER CHARGES					
215	On Be-half OPEB Payments	\$ -	\$ 12,935	\$ 12,935	\$ 12,935	OPEB Trust
299	Other Fringe Benefits	-	7,462	-	6,605	Retiree's Insurance
307	Communications	6,714	7,600	7,093	7,600	office phones, pager, mobiles, ISP charges
322	Evaluation and Testing	-	1,000	-	1,000	

Fund # 131						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
340	Medical and Dental Services	230	2,500	760	2,500	drug testing fees
347	Pest Control	300	350	300	350	Bid Item w/additional
359	Disposal Fees	4,333	5,000	4,580	4,800	dumpster fees
361	Permits	3,104	3,200	2,854	3,200	charges for mine and environment permits
451	Uniforms	3,427	4,000	7,123	8,000	
452	Utilities	12,693	15,500	15,309	16,200	Hwy shop and office
502	Building and Contents Insurance	25,190	26,000	26,424	27,250	yearly premium
506	Liability Insurance	29,388	30,000	30,828	32,000	yearly premium
507	Medical Claims	9,033	12,000	8,055	12,000	Occ.Acc. Medical claims deductibles
508	Premiums on Surety Bond	925	900	1,534	1,000	yearly premium
510	Trustees Commission	30,813	30,000	31,575	33,000	
511	Vehicle & Equipment Insurance	29,388	30,000	30,828	32,000	yearly premium
513	Workers Compensation	11,656	16,000	11,100	14,000	Occ. Acc. Premium
516	Other Self Insured Claims	228	4,000	395	4,000	Occ. Acc. Related charges
599	Other Charges	3,037	1,800	1,011	2,500	misc. fees & expenses
	TOTAL OTHER CHARGES	\$ 170,459	\$ 210,247	\$ 192,702	\$ 220,940	
68000	CAPITAL OUTLAY					
705	Bridge Construction	\$ 93,387	\$ 236,500	\$ 9,916	\$ 430,000	Neal Creek and Wagner Creek
707	Building Improvements	-	-	-	-	
708	Communication Equipment	7,200	10,000	7,370	20,000	repeater rent, radio purchases and repair
713	Highway Construction	1,364	5,000	5,328	10,000	
713	Highway Construction District 1 (Bal 5/15 \$23,299)	144,569	160,000	29,246	160,000	
713	Highway Construction District 2 (Bal 5/15 \$13,935)	82,997	160,000	190,000	160,000	
713	Highway Construction District 3 (Bal 5/15 \$10,858)	94,331	160,000	160,000	160,000	
713	Highway Construction District 4 (Bal 5/15 \$61,439)	100,362	160,000	167,000	160,000	
714	Highway Equipment	-	-	-	10,000	
718	Motor Vehicles	7,750	27,000	25,667	30,000	
719	Office Equipment	-	3,000	2,036	3,000	
726	State-Aid Projects	-	125,000	367,214	150,000	Old Estill Springs Rd State-Aid
790	Other Equipment	-	15,000	1,254	20,000	
791	Other Construction	7,114	20,000	70	20,000	
799	Other Capital Outlay	4,054	10,000	17,839	10,000	unexpected capital expenditures
	TOTAL CAPITAL OUTLAY	\$ 543,127	\$ 1,091,500	\$ 982,940	\$ 1,343,000	

Fund # 131						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	FURTHER EXPLANATION
82100	DEBT SERVICE PRINCIPAL					
82120	Highways and Streets					
602	Principal on Notes	\$ 11,880	\$ 12,461	\$ 12,460	\$ 13,068	Quarry Land
610	Principal on Capitalized Leases	38,881	26,954	26,953	-	Trucks 09/10
	TOTAL DEBT SERVICE PRINCIPAL	\$ 50,761	\$ 39,415	\$ 39,412	\$ 13,068	
82200	DEBT SERVICE INTEREST					
82220	Highways and Streets					
604	Interest on Notes	\$ 7,241	\$ 6,663	\$ 6,662	\$ 6,055	Quarry Land
611	Interest on Capitalized Leases	2,264	479	477	-	Trucks 09/10
	TOTAL DEBT SERVICE INTEREST	\$ 9,505	\$ 7,142	\$ 7,139	\$ 6,055	
99100	Transfers Out					
590	Transfers to Other Funds	\$ 3,803	\$ 3,803	\$ 3,803	\$ 51,803	Software Maint. \$3,803 & Highway Equip \$48K reimbursement 2015/16
	Total Other Uses (Transfers Out)	\$ 3,803	\$ 3,803	\$ 3,803	\$ 51,803	
	TOTAL ESTIMATED EXPENDITURES	\$ 2,082,510	\$ 3,140,708	\$ 2,856,952	\$ 3,499,910	
	Excess of Estimated Revenues Over (Under)					
	Estimated Expenditures	\$ 549,175	\$ (213,454)	\$ 108,821	\$ (281,218)	
	Estimated Beginning Fund Balance July 1	822,252	1,130,223	1,130,223	1,178,154	
	Adjsutment for Encumbrances	(241,204)	19,417			
	Assigned Highway/Public Works Districts - 34750		(207,935)		(109,531)	
	Assigned Other Operations OPEB ARC - 34745		(60,890)	(60,890)	(73,825)	
						Required Fund Balance Policy 5%
	Estimated Ending Fund Balance June 30	\$ 1,130,223	\$ 667,361	\$ 1,178,154	\$ 713,580	= \$174,996

Franklin County, TN					FY 2015-2016 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2013-2014 Actual	2014-2015 Amended BG	2014-2015 Estimated	2015-2016 Budget	FURTHER EXPLANATION
Estimated Revenues						
40000 Local Taxes						
40100 County Property Taxes						
40110	Current Property Taxes	\$ 9,187,762	\$ 9,200,002	\$ 9,200,002	\$ 9,250,439	Represents \$1.0491
40120	Trustee's Collection - Prior Year	273,583	250,000	228,776	250,000	
40125	Trustee's Collection - Bankruptcy	5,907	5,000	5,500	5,500	Based on 3 Yr Average
40130	Clerk & Master Collections - Prior Year	187,285	130,000	175,000	175,000	Based on 3 Yr Average
40140	Interest and Penalty	49,650	40,000	40,000	40,000	
40161	Payments in Lieu of Taxes - TVA	4,122	5,000	4,300	4,300	Based on 3 Yr Average
40162	Payments in Lieu of Taxes - Local Utilities	37,162	30,000	36,000	36,000	Based on 3 Yr Average
40163	Payments in Lieu of Taxes - Other	34,430	33,000	33,000	33,000	
40200 County Local Option Taxes						
40210	Local Option Sales Tax	\$ 3,930,600	\$ 3,930,600	\$ 3,930,600	\$ 3,930,600	
40275	Mixed Drink Tax	87,631	30,000	20,000	17,000	\$12,000 regular & \$5,286 back payment City of Winchester
40300 Statutory Local Taxes						
40320	Bank Excise Tax	\$ 57,478	\$ 30,000	\$ 30,000	\$ 30,000	
40350	Interstate Telecommunications Tax	4,499	3,000	3,000	3,000	
	Total Local Taxes	\$ 13,860,109	\$ 13,686,602	\$ 13,706,178	\$ 13,774,839	
41000 Licenses and Permits						
41110	Marriage License	\$ 2,812	\$ 2,800	\$ 2,800	\$ 2,800	
41140	Cable TV Franchise	45,253	41,000	44,000	44,000	Based on 3 Yr Average
	Total Licenses and Permits	\$ 48,065	\$ 43,800	\$ 46,800	\$ 46,800	
43500 Education Charges						
43517	Tuition-Other	\$ 242,884	\$ 264,397	\$ 264,397	\$ 264,397	ESP
	Total Education Charges	\$ 242,884	\$ 264,397	\$ 264,397	\$ 264,397	

Franklin County, TN					FY 2015-2016 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2013-2014 Actual	2014-2015 Amended BG	2014-2015 Estimated	2015-2016 Budget	FURTHER EXPLANATION
44000	Other Local Revenues					
44100	Recurring Items					
44110	Interest Earned	\$ -	\$ -	\$ -	\$ -	
44120	Lease/Rentals	12,204	12,204	12,204	12,204	Nextel Lease
44146	E-Rate Funding	44,859	-	-	-	
44170	Miscellaneous Refunds	12,861	25,634	23,000	24,000	Elem BB \$24,000
44500	Non-Recurring Items					
44530	Sale of Equipment	\$ 2,802	\$ -	\$ 1,500	\$ -	
44540	Sale of Property	8,500	-	35,000	-	Old Grove Property
44570	Contributions & Gifts	53,115	50,887	50,887	7,500	Campora
44990	Other Local Revenues	308,233	313,573	313,573	218,752	Headstart \$218,752
	Total Other Local Revenues	\$ 442,574	\$ 402,298	\$ 436,164	\$ 262,456	
46000	State of Tennessee					
46100	General Government Grants					
46190	On-behalf Contributions for OPEB	\$ 181,092	\$ -	\$ -	\$ -	Post Employment Benefit Contributions (Reclassified in CAFR)
	Total General Government Grants	\$ 181,092	\$ -	\$ -	\$ -	
46500	Regular Education Funds					
46511	Basic Education Program	\$ 25,654,001	\$ 25,680,000	\$ 25,680,000	\$ 26,231,000	\$554,000 increase (includes 11th month Insurance)
46515	Early Childhood Education	1,132,051	1,134,924	1,134,924	1,134,924	
46550	Driver Education	3,395	1,800	2,500	2,500	
46590	Other State Educ Funds	976,273	593,472	593,472	403,544	Campora Family Resource \$26,612; CSH \$125,000; Est. Coalition \$74,356; MRT \$31,998; Lifeline \$105,000; Equity \$22,617; Attendance software \$14,961
46610	Career Ladder Program	199,688	213,220	204,000	195,000	
46615	Career Ladder - Extended Contract	45,370	43,000	43,000	-	Unknown for 2015/16
	Total Regular Education Funds	\$ 28,010,778	\$ 27,666,416	\$ 27,657,896	\$ 27,966,968	

Franklin County, TN					FY 2015-2016 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2013-2014 Actual	2014-2015 Amended BG	2014-2015 Estimated	2015-2016 Budget	FURTHER EXPLANATION
46800	Other State Revenue					
46851	State Revenue Sharing - TVA	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
46980	Other State Grants	3,035	2,797	2,797	-	Art Grants
	Total Other State Revenue	\$ 53,035	\$ 52,797	\$ 52,797	\$ 50,000	
	Total State of Tennessee	\$ 28,244,905	\$ 27,719,213	\$ 27,710,693	\$ 28,016,968	
47000	Federal Government					
47100	Federal through State					
47143	Special Education Grants -- IDEA	\$ 73,920	\$ 95,000	\$ 83,198	\$ 83,000	
47210	Job Training Partnership	52,620	53,397	53,397	53,397	
47640	ROTC Reimbursement	83	-	-	-	
47990	Other Direct Federal Revenue	103,135	54,485	54,485	-	DFC Grant
	Total Federal Through State	\$ 229,758	\$ 202,882	\$ 191,080	\$ 136,397	
	Total Estimated Revenues	\$ 43,068,295	\$ 42,319,192	\$ 42,355,312	\$ 42,501,857	
49000	OTHER SOURCES					
49700	Insurance Recovery	\$ 7,916	\$ -	\$ -	\$ -	
49800	Transfers In	-	100,000	100,000	100,000	Federal Projects Operational
	Total Other Sources	\$ 7,916	\$ 100,000	\$ 100,000	\$ 100,000	
	Total Estimated Revenue & Other Sources	\$ 43,076,211	\$ 42,419,192	\$ 42,455,312	\$ 42,601,857	

Franklin County, TN					FY 2015-2016 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2013-2014 Actual	2014-2015 Amended BG	2014-2015 Estimated	2015-2016 Budget	FURTHER EXPLANATION
70000	Instruction					
71100	Regular Instruction					
116	Teachers	\$ 12,459,498	\$ 12,549,508	\$ 12,160,000	\$ 12,681,260	273 Regular Employees, Diff Pay, Etc.
117	Career Ladder Program	113,796	107,600	98,600	93,600	
127	Career Ladder Extended Contract	39,431	37,000	37,000	-	
128	Homebound Teachers	30,203	30,000	15,020	25,000	Hourly as needed / 5 Yr Average
163	Instructional Assistants - Aides	532,683	527,149	504,635	516,487	11 Computer Lab Aides/25 Classroom Aides
188	Bonus Payments	-	110,735	106,842	150,531	Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	74,715	66,504	66,504	3,519	Nextel Supervisor; STC
195	Substitute Teachers (Certified)	84,035	145,000	145,000	145,000	\$60 per day
198	Substitute Teachers (Non-Certified)	100,612	119,390	112,000	120,500	\$55 per day
201	Social Security	788,244	850,330	766,270	851,626	6.2% of Gross Salary
204	State Retirement	1,196,640	1,247,251	1,194,900	1,245,484	9.04% Cert / 13.18% Classified
207	Medical Insurance	2,326,859	2,280,007	2,108,423	2,099,197	0% Increase / 90% all employees
209	Disability Insurance	4,594	4,521	4,683	4,264	support at .82% salary
210	Unemployment Compensation	9,037	35,000	32,000	30,000	
212	Employer Medicare	184,644	198,868	181,565	199,171	1.45% of Gross Salary
336	Maintenance & Repair - Equipment	-	700	700	700	Nextel Repairs
356	Tuition	290,448	315,000	315,000	315,000	Payment to Tullahoma 147 students
399	Other Contracted Services	227,277	190,900	190,900	263,000	Internet Provider \$130,00; Court Ordered Contracts; Dual Enrollment & AP Courses \$20,000
429	Instructional Supplies & Materials	607,755	653,875	630,000	622,405	\$123,160 allocated to schools for supplies/field trips; \$108,800 teachers; Specialty Teachers Support, Plato, Math I & Reading Intervention, Study Island, Plato, Odyssey Ware, Technology Software; Paper \$40,000; Movie Licensing
449	Textbooks	174,927	400,175	400,175	400,175	Student textbooks
499	Other Supplies & Materials	2,875	4,375	4,375	3,500	Code of Behavior & Discipline

Franklin County, TN					FY 2015-2016 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2013-2014 Actual	2014-2015 Amended BG	2014-2015 Estimated	2015-2016 Budget	FURTHER EXPLANATION
599	Other Charges	4,163	1,904	1,904	1,704	Para Pro Assessments
722	Regular Instruction Equipment	220,902	250,210	249,160	238,355	Computers, Printers, Projectors, Calculators, Microscopes, Laptops, Chromebooks, etc.
	Total Regular Instruction	\$ 19,473,338	\$ 20,126,002	\$ 19,325,656	\$ 20,010,477	
71150 Alternative School						
116	Teachers	\$ 153,246	\$ 89,645	\$ 50,587	\$ 52,580	1 FT Employees (also entrance & exit examiner)
117	Career Ladder Program	1,000	-	-	-	
163	Instructional Assistants - Aides	-	10,000	9,380	16,000	1 F / T employee
188	Bonus Payment	-	865	433	649	Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
195	Substitute Teachers (certified)	300	1,850	1,700	500	\$60 per day
198	Substitute Teachers (non-certified)	270	5,250	2,500	500	\$55 per day
201	Social Security	9,011	6,672	3,350	4,354	6.2% of Gross Salary
204	State Retirement	13,259	9,638	5,848	6,921	9.04% Cert / 13.18% Classified
207	Medical Insurance	22,434	15,480	11,750	14,454	0% Increase / 90% all employees
209	Disability Insurance	-	-	-	131	support at 0.82% salary
212	Employer Medicare	2,181	1,560	900	1,018	1.45% of Gross Salary
399	Other Contracted Services	1,520	2,000	800	2,000	Alternative School Drug Testing
499	Other Supplies & Materials	-	2,634	2,634	-	
	Total Alternative School	\$ 203,221	\$ 145,594	\$ 89,883	\$ 99,107	
71200 Special Education Program						
116	Teachers	\$ 2,171,132	\$ 1,732,539	\$ 1,685,093	\$ 1,753,868	38 employees/ \$25,000 summer school
117	Career Ladder Program	15,999	15,000	14,333	14,000	12 Employees
128	Homebound Teachers	34,225	40,000	41,600	40,000	
163	Instructional Assistants - Aides	376,931	427,449	415,000	447,077	33 positions / \$5,500 summer school
171	Speech Pathologist	-	410,758	410,758	421,488	9.4 Employees

Franklin County, TN					FY 2015-2016 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2013-2014 Actual	2014-2015 Amended BG	2014-2015 Estimated	2015-2016 Budget	FURTHER EXPLANATION
188	Bonus Payment	-	17,303	17,302	24,008	Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
195	Substitute Teachers (certified)	8,985	12,000	5,500	12,000	\$60 per day
198	Substitute Teachers (non-certified)	28,654	35,000	33,750	35,000	\$55 per day
201	Social Security	153,626	163,897	151,550	170,341	6.2% of Gross Salary
204	State Retirement	245,813	253,181	268,504	281,072	9.04% Cert / 13.18% Classified
207	Medical Insurance	469,101	476,410	459,300	486,313	0% Increase / 90% all employees
209	Disability Insurance	2,659	3,249	3,238	3,666	0.82% Classified
210	Unemployment Compensation	5,858	10,000	10,000	10,000	As Needed
212	Employer Medicare	36,091	38,540	35,785	39,838	1.45% of Gross Salary
312	Contracts/Private Agencies	110,535	147,015	140,000	153,880	Occupational Therapy, Physical Therapy, Synergistics, Autism Consultants, Michael Sanders, SLP Services, King's Daughter, Vanderbilt
336	Maintenance & Repairs - Equipment	13,002	17,700	17,500	17,700	Copier Leases
399	Other Contracted Services	975	2,500	3,296	2,500	Pediatrics Therapies, Signal Centers
429	Instructional Supplies & Materials	12,091	19,800	19,800	19,800	SRA, Wal-Mart, Triumph Learning
499	Other Supplies & Materials	3,372	-	-	17,000	Moby Max, Aims Web, Levia
599	Other Charges	700	-	-	-	
725	Special Education Equipment	56,180	5,000	5,000	5,000	
	Total Special Education	\$ 3,745,929	\$ 3,827,341	\$ 3,737,309	\$ 3,954,552	

Franklin County, TN					FY 2015-2016 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2013-2014 Actual	2014-2015 Amended BG	2014-2015 Estimated	2015-2016 Budget	FURTHER EXPLANATION
71300	Vocational Education Program					
116	Teachers	\$ 899,378	\$ 830,713	\$ 769,085	\$ 836,312	20 Reg Employees
117	Career Ladder Program	4,000	3,000	2,000	1,000	
188	Bonus Payment	-	8,651	8,651	12,977	Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
195	Substitute Teachers (certified)	1,800	5,000	1,500	5,000	\$60 per day
198	Substitute Teachers (non-certified)	14,568	15,000	12,500	15,000	\$55 per day
201	Social Security	53,478	53,467	46,000	53,958	6.2% of Gross Salary
204	State Retirement	80,220	76,508	70,846	77,403	9.04% Cert / 13.18% Classified
207	Medical Insurance	181,402	162,297	147,680	163,500	0% Increase / 90% all employees
212	Employer Medicare	12,530	12,504	10,800	12,619	1.45% of Gross Salary
429	Instructional Supplies & Materials	23,904	25,000	25,000	25,000	
599	Other Charges	2,089	2,500	2,500	2,500	
730	Vocational Instruction Equipment	33,136	22,000	22,000	22,000	Vocational Equipment
	Total Vocational Education	\$ 1,306,505	\$ 1,216,640	\$ 1,118,562	\$ 1,227,269	
71400	Student Body Education Program					
189	Other Salaries & Wages	\$ 23,161	\$ 30,670	\$ 30,670	\$ 41,400	Non-employee Coaches Supplements & Elementary Basketball Workers
201	Social Security	1,163	1,902	1,902	2,569	6.2% of Gross Salary
204	State Retirement	1,049	833	989	989	9.04% Cert / 13.18% Classified
212	Employer Medicare	336	445	445	601	1.45% of Gross Salary
399	Other Contracted Services	85,190	89,500	89,000	91,600	Ambulance Service \$2K, Athletic Trainers \$41,500 & Drug Testing \$35K, Security for Ball games \$6K, Elem BB officials \$6,500
499	Other Supplies & Materials	7,468	6,500	6,500	6,000	Misc Athletic Needs & Elem BB
599	Other Charges	2,770	5,385	5,385	7,795	Misc Athletic Needs & Elem BB Profit Division
790	Other Equipment	-	-	-	-	
	Total Student Body	\$ 121,137	\$ 135,235	\$ 134,890	\$ 150,954	
	Total Instruction	\$ 24,850,130	\$ 25,450,812	\$ 24,406,301	\$ 25,442,360	

Franklin County, TN					FY 2015-2016 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2013-2014 Actual	2014-2015 Amended BG	2014-2015 Estimated	2015-2016 Budget	FURTHER EXPLANATION
72000	Support Service					
72110	Attendance					
162	Clerical Personnel	\$ 93,846	\$ 94,467	\$ 92,050	\$ 77,587	4 Attendance Aides
188	Bonus Payment	-	649	649	650	Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	39,390	39,849	39,849	40,452	1 Employee
198	Substitute Teachers (non-certified)	55	350	250	350	\$55 per day
201	Social Security	8,101	8,083	7,592	7,380	6.2% of Gross Salary
204	State Retirement	17,614	17,753	17,470	15,643	9.04% Cert / 13.18% Classified
207	Medical Insurance	22,721	26,349	25,844	23,400	0% Increase / 90% all employees
209	Disability Insurance	1,127	1,099	1,082	968	0.82% classified
212	Employer Medicare	1,895	1,953	1,775	1,726	1.45% of Gross Salary
355	Travel	254	900	500	900	
399	Other Contracted Services	14,873	47,802	32,095	11,441	Student Data Software
499	Other Supplies & Materials	483	600	600	600	Perfect Attendance Awards, Printer Cartridges, Misc Office Supplies
524	In-Service Staff Development	478	2,500	2,500	2,500	Misc Conferences & Training
704	Attendance Equipment	918	-	-	-	
	Total Attendance	\$ 201,755	\$ 242,354	\$ 222,255	\$ 183,598	
72120	Health Services					(Includes Coordinated School Health)
131	Medical Personnel	\$ 272,236	\$ 275,697	\$ 274,430	\$ 281,640	3 RNs/Summer School & 8 LPN
188	Bonus Payment	-	-	-	649	Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	-	74,474	74,474	83,909	1 Employee CSH
198	Substitute Teachers (non-certified)	4,170	4,000	4,000	2,500	\$55 per day
201	Social Security	15,466	21,983	20,191	22,333	6.2% of Gross Salary
204	State Retirement	35,989	43,076	42,902	43,996	9.04% Cert / 13.18% Classified
207	Medical Insurance	58,031	64,879	64,813	64,240	0% Increase / 90% all employees
209	Disability Insurance	2,028	2,261	2,001	2,309	support at .82% salary

Franklin County, TN					FY 2015-2016 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2013-2014 Actual	2014-2015 Amended BG	2014-2015 Estimated	2015-2016 Budget	FURTHER EXPLANATION
212	Employer Medicare	3,617	5,142	4,718	5,223	1.45% of Gross Salary
348	Postage	-	400	400	-	Postage for Mail Outs
355	Travel	93	11,100	11,100	14,600	Nurses travel plus CSH
399	Other Contracted Services	-	600	600	600	Web-host
499	Other Supplies & Materials	3,528	20,739	20,739	7,807	Supplies for Nurses \$1,000 / CSH
524	In-Service Staff Development	20	500	60	500	CPR and nurses training
599	Other Charges	-	-	-	-	
	Total Health Services	\$ 395,178	\$ 524,851	\$ 520,428	\$ 530,306	
	72130 Other Support Services					
117	Career Ladder Program	\$ 8,000	\$ 7,500	\$ 7,500	\$ 6,500	6.5 Employees
123	Guidance Personnel	671,004	696,142	693,549	704,343	14 Reg Employees
130	Social Worker	67,911	83,191	78,946	82,341	1.66 Employees
135	Assessment Personnel	8,970	9,500	9,500	9,500	Kindergarten Screening
161	Secretary(ies)	64,784	64,784	67,105	67,105	3 Employees
170	School Resource Officer	51,200	20,000	20,000	-	Moved to 72130-309 for 2015/16
188	Bonus Payment	-	6,894	5,597	9,086	Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages (Safety Coordinator)	48,793	56,845	56,845	46,321	25% School Safety Coordinator plus PT grant writer & facilitator @ 100 days
195	Substitute Teachers (Certified)	6,713	500	120	250	\$60 per day
198	Substitute Teachers (Non-Certified)	890	1,500	1,200	1,500	\$55 per day
201	Social Security	51,750	58,074	54,824	57,471	6.2% of Gross Salary
204	State Retirement	83,017	92,560	89,753	90,594	9.04% Cert / 13.18% Classified
207	Medical Insurance	139,732	136,195	122,446	126,270	0% Increase / 90% all employees
209	Disability Insurance	1,026	1,532	1,110	1,225	0.82% salary classified
212	Employer Medicare	12,102	13,676	12,402	13,441	1.45% of Gross Salary
309	Contracts with Government Agencies	-	30,160	30,160	20,000	SRO @ Huntland, FCHS SRO officer will be budgeted thru budget amendment when we know total of grant. (revenue & expenditure)

Franklin County, TN					FY 2015-2016 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2013-2014 Actual	2014-2015 Amended BG	2014-2015 Estimated	2015-2016 Budget	FURTHER EXPLANATION
322	Evaluation & Testing	22,585	23,168	23,168	25,300	Kindergarten Screening, 8th Grade Explorer, 10th Grade Plan, and ACT Testing
355	Travel	2,042	2,000	1,500	2,000	Social Workers Travel
399	Other Contracted Services	-	9,000	9,003	-	P / Y Grant
524	In-Service Staff Development	6,819	20,076	15,000	12,400	Social Workers & SRO Training \$10,000
599	Other Charges	27,997	1,500	700	2,500	Walkie Talkies or other safety items
	Total Other Support	\$ 1,275,335	\$ 1,334,797	\$ 1,300,428	\$ 1,278,147	
72210 Regular Instruction						
105	Supervisor/Director	\$ 124,705	\$ 128,506	\$ 126,620	\$ 137,416	1 FT Employee (1 @ 30% and 1 @ 50%)
117	Career Ladder Program	9,000	9,000	9,000	9,000	9 Employees
129	Librarians	581,910	586,425	586,425	606,804	11 FT & 2 PT Employees
162	Clerical Personnel	16,307	16,307	16,308	16,737	
163	Educational Assistants	46,034	-	-	-	
188	Bonus Payment	-	3,326	3,325	7,140	Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	13,327	9,400	9,400	29,884	Stipends for Training & Summer School
195	Substitute Teachers (Certified)	810	1,000	1,100	1,000	\$60 per day
198	Substitute Teachers (Non-Certified)	2,605	3,000	2,500	3,000	\$55 per day
201	Social Security	44,577	44,625	43,000	50,281	6.2% of Gross Salary
204	State Retirement	68,442	68,199	68,710	73,940	9.04% Cert / 13.18% Classified
207	Medical Insurance	94,665	81,897	82,100	76,820	0% Increase / 90% all employees
209	Disability Insurance	509	184	158	137	support at 0.82% salary
212	Employer Medicare	11,157	10,904	10,746	11,759	1.45% of Gross Salary
355	Travel	17,309	18,062	15,000	13,150	Supervisor/Traveling teachers/Homebound/Secretaries
399	Other Contracted Services	18,363	9,705	9,705	-	(P/Y grants and supervisor cuts)
432	Library Books/Media	13,947	-	-	-	Library Books

Franklin County, TN					FY 2015-2016 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2013-2014 Actual	2014-2015 Amended BG	2014-2015 Estimated	2015-2016 Budget	FURTHER EXPLANATION
499	Other Supplies & Materials	10,328	6,454	6,454	4,000	Misc supplies as needed (Walmart, Quill, etc) Testing Supplies & Mat'ls; K-2 report cards; Grades/Plan books
524	In-Service Staff Development	33,800	28,076	20,000	24,400	In-service training for all grade levels and Supervisor, \$14,000 Centralized Schools allocations
599	Other Charges	2,669	-	-	100	
790	Other Equipment	-	270	-	-	
	Total Regular Instruction	\$ 1,110,464	\$ 1,025,340	\$ 1,010,551	\$ 1,065,568	
72220 Special Education Program						
105	Supervisor/Director	\$ 75,776	\$ 75,776	\$ 75,776	\$ 78,165	1 employee
117	Career Ladder Program	1,000	1,000	1,000	1,000	1 employee
162	Clerical Personnel	87,833	87,833	86,458	90,563	3 Employees
188	Bonus Payment	-	974	973	1,950	Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	63,800	35,947	35,947	-	
201	Social Security	13,971	13,939	12,410	10,644	6.2% of Gross Salary
204	State Retirement	18,429	18,645	17,990	19,350	9.04% Cert / 13.18% Classified
207	Medical Insurance	24,743	24,332	24,330	23,360	0% Increase / 90% all employees
209	Disability Insurance	716	720	720	743	support at 0.82% salary
212	Employer Medicare	3,270	3,369	2,873	2,489	1.45% of Gross Salary
355	Travel	19,053	19,500	17,800	20,000	Includes Homebound
499	Other Supplies & Materials	22,008	23,000	20,000	20,000	Toners, Protocols & Technology Mat'ls
524	In-Service Staff Development	15,399	30,500	30,500	35,500	
599	Other Charges	873	2,550	2,000	3,000	Document shredding, Marvel Clinic, Maint for audio trainers, repair for parts for CDC classrooms
	Total Special Education	\$ 346,871	\$ 338,085	\$ 328,777	\$ 306,764	

Franklin County, TN					FY 2015-2016 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2013-2014 Actual	2014-2015 Amended BG	2014-2015 Estimated	2015-2016 Budget	FURTHER EXPLANATION
72230	Vocational Education Program					
161	Secretary(ies)	\$ 36,570	\$ 36,377	\$ 36,377	\$ 36,973	1 employee
188	Bonus Payment	-	325	325	650	Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
201	Social Security	2,212	2,264	2,253	2,333	6.2% of Gross Salary
204	State Retirement	4,770	4,814	4,837	4,959	9.04% Cert / 13.18% Classified
207	Medical Insurance	6,296	6,118	5,592	5,840	0% Increase / 90% all employees
209	Disability Insurance	312	314	299	303	support at 0.82% salary
212	Employer Medicare	517	530	462	546	1.45% of Gross Salary
336	Maintenance & Repair - Equipment	2,662	3,000	2,000	3,000	
355	Travel	2,761	3,000	2,000	3,000	
399	Other Contracted Services	5,414	5,580	3,000	5,580	Copier Repair Contract, Health Student Drug Testing
524	In-Service Staff Development	2,297	4,000	4,000	4,000	Workshops & competitions
599	Other Charges	100	-	-	-	
	Total Vocational Education	\$ 63,911	\$ 66,322	\$ 61,145	\$ 67,183	
72290	Other Programs					
215	On-behalf Payments to OPEB	\$ 181,092	\$ -	\$ -	\$ -	(Reclassified in CAFR from 72320-215)
	Total Other Programs	\$ 181,092	\$ -	\$ -	\$ -	
72310	Board of Education					
118	Secretary to the Board	\$ 802	\$ 1,097	\$ 850	\$ 1,097	Overtime rate *4 hrs per month
191	Board & Committee Members	31,200	31,200	31,200	31,200	8 positions
201	Social Security	1,279	2,002	1,987	2,002	6.2% of Gross Salary
204	Retirement	106	145	112	145	9.04% Cert / 13.18% Classified
212	Employer Medicare	464	468	465	468	1.45% of Gross Salary
299	Other Fringe Benefits	153,759	155,800	140,000	153,500	Post Retirement Insurance Payments
305	Audit Services	18,000	18,000	18,000	18,000	Schools Activity Funds & Cafeteria Plate Counts

Franklin County, TN					FY 2015-2016 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2013-2014 Actual	2014-2015 Amended BG	2014-2015 Estimated	2015-2016 Budget	FURTHER EXPLANATION
320	Dues & Memberships	14,535	17,188	17,000	18,250	SACS (\$1,500 for 2 schools- FCHS&HHS), TSBA, NCTE, NMSA, ASCD, TSDC, Nat'l Clearing House, AMLE
331	Legal Services	11,459	18,990	7,500	20,000	
399	Other Contracted Services	7,743	21,500	12,000	18,500	Employee drug testing, technical support, phone repairs, Hep B vaccines; Director's Search
499	Other Supplies & Materials	2,700	3,000	3,000	3,000	Report Cards K-5, Permanent Records, Inserts, grade/plan books, board docs
506	Liability Insurance	170,793	175,065	174,827	180,000	2.5% increase
508	Premium on Corporate Bonds	175	175	175	175	Director of Schools
510	Trustee's Commission	301,393	305,000	305,000	305,000	
513	Workman's Compensation Insurance	331,136	346,656	330,387	339,000	2.5% increase
524	In-Service Staff Development	8,905	17,000	17,000	15,000	Board Member's Training
533	Criminal Investigation	9,480	8,500	6,000	7,000	Fingerprinting new employees & volunteers
599	Other Charges	2,393	3,500	3,500	3,500	Chamber, advertising, misc. charges
	Total Board of Education	\$ 1,066,322	\$ 1,125,287	\$ 1,069,003	\$ 1,115,837	
72320	Director of Schools					
101	County Official/Administrative Officer	\$ 113,315	\$ 123,315	\$ 123,315	\$ 110,000	1 Employee
103	Assistants	77,904	80,265	80,265	83,799	1 Employee
117	Career Ladder Program - CEO Supplement	1,000	1,000	1,000	1,000	
161	Secretary(ies)	-	-	-	25,152	1 Employee
162	Clerical Personnel	24,012	24,012	24,012	24,586	1 Employee
188	Bonus Payment	-	974	973	1,300	Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
201	Social Security	13,189	14,233	14,233	15,242	6.2% of Gross Salary
204	State Retirement	20,243	21,787	21,787	24,337	9.04% Cert / 13.18% Classified
207	Medical Insurance	18,978	18,492	18,259	26,020	0% Increase / 90% all employees
209	Disability Insurance	1,082	1,208	1,182	408	support at 0.82% salary
212	Employer Medicare	3,084	3,329	3,315	3,565	1.45% of Gross Salary

Franklin County, TN					FY 2015-2016 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2013-2014 Actual	2014-2015 Amended BG	2014-2015 Estimated	2015-2016 Budget	FURTHER EXPLANATION
215	On Behalf Contributions for OPEB	-	210,000	210,000	210,000	Required ARC pymt into Reserve for OPEB (Reclassified in CAFR to 141-72290-215)
307	Communication	48,612	91,959	64,332	75,000	\$4,400 School Allocations, Reg & Cell Lines, school phones
316	Contributions	2,098	-	-	-	
320	Dues & Memberships	3,274	5,550	6,000	4,250	TOSS & TSBA
336	Maintenance & Repair - Equipment	384	5,289	5,200	6,500	MTR & KMBS
348	Postal Charges	1,419	6,200	6,200	1,800	Stamps & Postage
355	Travel	468	1,000	500	1,000	
399	Other Contracted Services	15,317	1,000	250	1,000	
435	Office Supplies	5,627	8,000	5,500	8,000	Letterhead/Envelopes/CO Office Supplies
499	Other Supplies & Materials	-	1,000	250	1,000	
524	In-Service Staff Development	5,180	5,500	5,500	5,500	
599	Other Charges	756	3,000	3,000	9,000	Bid Expenses, Job Postings, Misc Needs & Job Fairs; moving expenses
701	Administration Equipment	905	1,000	200	1,000	
	Total Director of Schools	\$ 356,847	\$ 628,113	\$ 595,273	\$ 639,458	
	72410 Office of the Principal					
104	Principal(s)	\$ 756,853	\$ 754,524	\$ 746,148	\$ 778,459	11 Employees
117	Career Ladder Program	20,000	20,000	17,000	17,000	13 Employees
139	Assistant Principals	513,659	512,439	507,572	523,734	8 FT & 2 PT Employees
161	Secretary(ies)	356,228	354,382	344,387	344,292	17 Bookkeepers & Secretaries
188	Bonus Payment	-	7,678	7,678	14,930	Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries and Wages	46,522	47,321	47,321	65,674	4 employees
195	Substitute Teacher (certified)	8,306	1,500	1,200	1,500	\$60 per day
198	Substitute Teacher (non-certified)	608	1,500	750	1,500	\$55 per day
201	Social Security	100,996	103,681	99,132	108,320	6.2% of Gross Salary
204	State Retirement	167,841	170,433	167,512	175,256	9.04% Cert / 13.18% Classified
207	Medical Insurance	264,759	278,404	274,540	265,880	0% Increase / 90% all employees
209	Disability Insurance	3,228	3,294	3,212	3,362	support at 0.82% salary

Franklin County, TN					FY 2015-2016 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2013-2014 Actual	2014-2015 Amended BG	2014-2015 Estimated	2015-2016 Budget	FURTHER EXPLANATION
212	Employer Medicare	23,737	24,875	24,234	25,333	1.45% of Gross Salary
499	Other Supplies & Materials	-	250	500	500	Quick Books for Bookkeepers 2 @ \$250
599	Other Charges	-	2,797	2,797	-	
	Total Office of the Principal	\$ 2,262,737	\$ 2,283,078	\$ 2,243,983	\$ 2,325,739	
72520	Human Resources					
162	Clerical Personnel	\$ 69,489	\$ 70,050	\$ 70,050	\$ 71,698	2 employees
188	Bonus Payment	-	649	649	1,300	Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
201	Social Security	4,308	4,383	4,383	4,526	6.2% of Gross Salary
204	State Retirement	9,186	9,318	9,318	9,621	9.04% Cert / 13.18% Classified
207	Medical Insurance	12,690	12,328	11,680	11,680	0% Increase / 90% all employees
209	Disability Insurance	566	574	574	588	support at 0.82% salary
212	Employer Medicare	1,008	1,025	1,025	1,058	1.45% of Gross Salary
336	Maintenance & Repair - Equipment	-	-	-	5,500	Copier Maint (moved from 72520-399)
399	Other Contracted Services	6,161	9,000	3,500	3,500	Pre-employment Drug Testing
524	In-Service Staff Development	2,234	2,500	2,500	2,500	Registrations/travel exp. For meetings
701	Administration Equipment	-	1,000	2,000	2,000	
	Total Human Resources	\$ 105,642	\$ 110,827	\$ 105,680	\$ 113,971	
72610	Operation of the Plant					
160	Guards	\$ 17,521	\$ -	\$ -	\$ -	moved to 72620-167
166	Custodial Personnel	863,694	894,386	865,000	900,790	35 F/T & 7 P/T employees
188	Bonus Payment	-	8,111	7,786	14,276	Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	102,004	101,825	96,967	85,633	2 F/T employee (Energy & Shipping /Rec)
198	Substitutes (non-certified)	16,899	12,000	14,000	5,000	\$55 per day
201	Social Security	60,187	63,012	57,000	62,353	6.2% of Gross Salary
204	State Retirement	120,584	133,292	127,813	131,892	9.04% Cert / 13.18% Classified
207	Medical Insurance	205,537	202,283	165,600	169,351	0% Increase / 90% all employees
209	Disability Insurance	7,367	8,226	7,888	8,089	support at 0.82% salary

Franklin County, TN					FY 2015-2016 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2013-2014 Actual	2014-2015 Amended BG	2014-2015 Estimated	2015-2016 Budget	FURTHER EXPLANATION
210	Unemployment Compensation	329	5,000	3,000	5,000	As Needed
212	Employer Medicare	14,076	14,737	13,000	14,583	1.45% of Gross Salary
359	Disposal Fees	45,057	42,000	40,000	42,000	
399	Other Contracted Service	201,600	201,600	201,600	67,200	Energy Education
410	Custodial Supplies	127,223	175,000	170,000	175,000	Budgeted Same as Prior Yr
415	Electricity	1,285,993	1,377,500	1,378,000	1,415,000	2.5% increase over projected
425	Gasoline	1,638	1,200	500	1,200	Fuel for Energy education
434	Natural Gas	131,153	140,000	135,000	140,000	Budgeted Same as Prior Yr Projection
454	Water & Sewer	109,713	144,062	133,000	144,062	Budgeted Same as Prior Yr Projection
499	Other Supplies & Materials	6,650	6,650	2,593	2,593	Energy Education
501	Boiler Insurance	12,604	13,001	13,001	13,326	2.5% increase
502	Building & Contents Insurance	230,242	236,857	236,857	242,780	2.5% increase
524	In-Service Staff Development	2,398	3,170	2,200	2,200	Energy Education
599	Other Charges	512	2,080	1,100	1,100	
720	Plant Operation Equipment	11,132	10,000	10,000	20,000	Buffers, mowers, etc.
	Total Operation of Plant	\$ 3,574,113	\$ 3,795,992	\$ 3,681,906	\$ 3,663,428	
	72620 Maintenance of Plant					
105	Supervisor/Director	\$ 62,484	\$ 62,484	\$ 62,484	\$ 63,734	1 Employee
167	Maintenance Personnel	469,630	503,187	495,000	519,116	15 FT Employees plus 2 PT
188	Bonus Payment	-	4,866	4,326	8,437	Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	7,309	7,716	6,500	7,540	1 employee -- 1 hr./day & \$2,500 extra summer help
201	Social Security	31,061	35,852	33,290	37,127	6.2% of Gross Salary
204	State Retirement	65,228	75,197	74,047	78,925	9.04% Cert / 13.18% Classified
207	Medical Insurance	89,292	89,202	82,598	87,599	0% Increase / 90% all employees
209	Disability Insurance	4,029	4,639	4,094	4,910	support at 0.82% salary
212	Employer Medicare	7,266	8,385	7,787	8,683	1.45% of Gross Salary
307	Communication	835	1,250	750	1,250	Cellular Phones & internet line @ FCHS
329	Laundry Service	6,307	1,450	900	1,450	Uniforms & Rug Rentals
335	Maintenance & Repair Services - Building	414,109	400,000	400,000	415,000	

Franklin County, TN					FY 2015-2016 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2013-2014 Actual	2014-2015 Amended BG	2014-2015 Estimated	2015-2016 Budget	FURTHER EXPLANATION
336	Maintenance & Repair Services - Equipment	6,067	10,000	10,000	10,000	
338	Maintenance & Repair Services - Vehicle	15,765	19,500	23,000	14,500	
399	Other Contracted Services	50,298	54,000	48,000	54,000	Pest Control, Fire Ext, Bleachers, Elevators, Cranes, Lock/Key & Security
425	Gasoline	31,898	40,000	32,000	40,000	
499	Other Supplies & Materials	728	3,750	2,000	3,250	Walmart, Herald Chronicle, Replacement Uniform Shirts
599	Other Charges	-	500	-	500	
717	Maintenance Equipment	9,465	5,000	5,000	10,000	Unexpected Equipment Replacement (truck)
	Total Maintenance of Plant	\$ 1,271,771	\$ 1,326,978	\$ 1,291,776	\$ 1,366,022	
72710	Transportation					
105	Supervisor/Director	\$ 61,395	\$ 61,395	\$ 61,395	\$ 62,547	75% of Transportation Director
146	Bus Drivers	177,064	177,413	184,203	196,563	11 Spec Ed Bus Drivers & \$10,000 Summer School & \$2,500 Voc as needed, includes \$5,400 for OT
188	Bonus Payment	-	243	243	650	Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	32,343	33,844	33,844	36,117	1 position & \$9,500 Summer School Assist (includes OT \$5,000)
198	Substitute (non-certified)	20,306	16,000	14,000	16,000	\$55 per day
201	Social Security	17,090	17,911	18,208	19,336	6.2% of Gross Salary
204	State Retirement	32,675	33,426	34,321	36,407	9.04% Cert / 13.18% Classified
207	Medical Insurance	59,980	69,346	63,513	62,820	0% Increase / 90% all employees
209	Disability Insurance	1,359	1,732	1,788	1,908	support at 0.82% salary
212	Employer Medicare	4,085	4,189	4,055	4,522	1.45% of Gross Salary
307	Communication	1,684	2,000	1,100	2,000	Cellular Phones Bus Drivers & Director
315	Contracts with Vehicle Owners	1,481,143	1,485,717	1,461,217	1,524,717	No raise; (2% raise = \$29,603) 1 Add'l Route \$39,000
315	Fuel Supplement	-	32,085	1,500	32,085	Based on Average \$4 per gallon
338	Maintenance & Repair Services - Vehicle	134,645	150,000	145,000	150,000	Maint & Repairs to County owned Buses
355	Travel	-	10	-	10	

Franklin County, TN					FY 2015-2016 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2013-2014 Actual	2014-2015 Amended BG	2014-2015 Estimated	2015-2016 Budget	FURTHER EXPLANATION
399	Other Contracted Services	16,633	26,300	28,000	20,000	Pre-Employment Testing, Random Drug/Alcohol tests, Post Accident, CDL Physicals, Fire Extinguishers, STC Bus Driver
425	Gasoline	78,678	87,420	73,000	80,000	Fuel for County Buses/Director
450	Tires & Tubes	1,977	10,000	15,000	15,000	
499	Other Supplies & Materials	710	1,200	1,000	1,200	School Bus Forms & Copier Machine Supplies
511	Vehicle Insurance (contracted bus drivers)	21,600	21,680	21,680	22,220	Insurance for contracted buses (includes 1 additional bus = \$540)
524	In-Service Staff Development	942	1,920	1,500	2,000	ASMS/TAPT/State Training, Bus Drivers Training
599	Other Charges	1,575	2,400	2,350	100	Tags & Inspections
701	Administration Equipment	1,411	250	-	1,000	Laptop
729	Transportation Equipment	276,894	187,000	184,321	110,000	1 Special Ed Buses
	Total Transportation	\$ 2,424,189	\$ 2,423,481	\$ 2,351,239	\$ 2,397,203	
72810 Central and Other						
105	Supervisor/Director	\$ 85,347	\$ 85,347	\$ 85,347	\$ 87,054	1 Employee
162	Clerical Personnel	36,206	36,198	36,086	28,652	1 Employee
188	Bonus Payment	-	2,271	2,271	3,894	Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	225,149	225,149	225,331	300,231	8 Employees (includes 2 new positions)
201	Social Security	19,998	21,636	21,640	26,030	6.2% of Gross Salary
204	State Retirement	45,834	45,994	46,003	55,334	9.04% Cert / 13.18% Classified
207	Medical Insurance	45,563	43,135	43,685	52,558	0% Increase / 90% all employees
209	Disability Insurance	2,800	2,843	2,843	3,443	support at 0.82% salary
212	Employer Medicare	4,745	5,060	1,014	6,088	1.45% of Gross Salary
317	Data Processing Services	11,561	11,561	11,561	11,561	County Software agreement
355	Travel	2,759	3,000	2,000	3,000	Technology Travel in County gasoline
399	Other Contracted Services	7,067	-	-	-	

Franklin County, TN					FY 2015-2016 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2013-2014 Actual	2014-2015 Amended BG	2014-2015 Estimated	2015-2016 Budget	FURTHER EXPLANATION
499	Other Supplies and Materials	51,535	35,500	35,000	73,200	Misc Technology Supplies
524	In-Service Staff Development	9,526	9,500	9,500	8,000	Technology Personnel Training
790	Other Equipment	59,912	22,000	22,000	58,000	Non-Instructional Equipment
	Total Central & Other	\$ 608,002	\$ 549,194	\$ 544,282	\$ 717,043	
	Total Support Services	\$ 15,244,229	\$ 15,774,699	\$ 15,326,725	\$ 15,770,268	
	Non Instructional Services					
73300	Community Services (ESP, Campora, Workforce, Coalition Prevention Grants)					
105	Supervisor/Director	\$ 105,682	\$ 59,680	\$ 59,680	\$ 46,490	1 Employee
116	Teachers	52,507	51,507	51,507	53,500	1 Employee
188	Bonus Payment	-	758	758	650	Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	309,803	301,754	301,754	256,105	ESP, Campora & Grant Employees
198	Substitute (non-certified)	55	-	-	-	
201	Social Security	28,519	24,206	24,206	21,625	6.2% of Gross Salary
204	State Retirement	42,472	31,722	31,722	25,733	9.04% Cert / 13.18% Classified
207	Medical Insurance	32,738	23,067	23,067	16,806	0% Increase / 90% all employees
209	Disability Insurance	1,299	1,188	1,188	783	support at 0.82% salary
212	Employer Medicare	6,670	5,650	5,650	5,058	1.45% of Gross Salary
307	Communication	890	3,900	3,900	2,350	
355	Travel	32,601	34,591	34,591	29,869	
399	Other Contracted Services	97,755	83,437	83,437	87,819	
422	Food Supplies	1,847	2,000	2,000	2,000	
499	Other Supplies & Materials	95,841	72,044	72,044	41,332	
524	In-Service Staff Development	7,868	3,500	3,500	250	
599	Other Charges	39,285	117,613	117,613	16,860	
790	Other Equipment	-	1,000	1,000	1,000	
	Total Community Services	\$ 855,832	\$ 817,617	\$ 817,617	\$ 608,230	

Franklin County, TN					FY 2015-2016 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2013-2014 Actual	2014-2015 Amended BG	2014-2015 Estimated	2015-2016 Budget	FURTHER EXPLANATION
73400	Early Childhood Education (Preschool Program)					
105	Supervisor/Director	\$ 33,780	\$ 34,119	\$ 34,119	\$ 34,119	0.5 Employee
116	Teachers	542,811	557,852	557,852	557,852	12 Employees
162	Clerical	319,900	16,469	16,469	16,469	0.5 Employee
163	Aides	34,650	329,924	329,924	329,924	22 Employees
188	Bonus Payment	-	-	-	-	Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	-	14,307	14,307	14,307	33% Social Worker
195	Substitute Teachers (certified)	270	-	-	-	
198	Substitute Teachers (non-certified)	2,190	2,000	2,000	2,000	
201	Social Security	53,478	56,221	56,221	56,221	6.2% of Gross Salary
204	State Retirement	98,606	100,879	100,879	100,879	9.04% Cert / 13.18% Classified
207	Medical Insurance	214,672	212,655	212,655	212,655	0% Increase / 90% all employees
209	Disability Insurance	2,763	2,943	2,943	2,943	support at .82% salary
212	Employer Medicare	12,507	13,146	13,146	13,146	1.45% of Gross Salary
336	Maintenance & Repair - Equipment	-	5,000	5,000	3,000	
355	Travel	657	600	600	600	
399	Other Contracted Services	4,737	-	-	-	
499	Other Supplies & Materials	23,526	6,061	6,061	8,061	
524	In-Service Staff Development	1,200	1,500	1,500	1,500	
790	Other Equipment	4,187	-	-	-	
	Total Early Childhood Education	\$ 1,349,934	\$ 1,353,676	\$ 1,353,676	\$ 1,353,676	
	Total Non Instructional Services	\$ 2,205,766	\$ 2,171,293	\$ 2,171,293	\$ 1,961,906	

Franklin County, TN					FY 2015-2016 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2013-2014 Actual	2014-2015 Amended BG	2014-2015 Estimated	2015-2016 Budget	FURTHER EXPLANATION
	Capital Outlay					
76100	Regular Capital Outlay					
304	Architects	\$ 2,500	\$ -	\$ -	\$ -	
321	Engineering Services	416	-	-	-	
706	Building Construction	11,772	-	-	-	
799	Other Capital Outlay	186,957	-	-	100,000	Security Systems/Issues
	Total Capital Outlay	\$ 201,645	\$ -	\$ -	\$ 100,000	
82130	Principal on Debt					
620	Debt Service Contribution to Primary Government	\$ 204,186	\$ 209,169	\$ 209,169	\$ 151,203	Principal on Excel Lighting
	Total Education Principal on Debt	\$ 204,186	\$ 209,169	\$ 209,169	\$ 151,203	
82230	Interest on Debt					
620	Debt Service Contribution to Primary Government	\$ 24,388	\$ 19,405	\$ 19,405	\$ 14,834	Interest on Excel Lighting
	Total Education Interest on Debt	\$ 24,388	\$ 19,405	\$ 19,405	\$ 14,834	
82330	Other Debt Services					
620	Debt Service Contribution to Primary Government	\$ 510,000	\$ 510,000	\$ 510,000	\$ -	Educ Debt \$250K FCBS, \$260K Bond 3M (4th of 4 yrs)
	Total Debt Service	\$ 510,000	\$ 510,000	\$ 510,000	\$ -	
	Total Expenditures	\$ 43,240,344	\$ 44,135,379	\$ 42,642,893	\$ 43,440,571	
99000	OTHER USES					
99100	Transfers Out					
590	Transfer to Other Funds	\$ 10,000	\$ 103,050	\$ 103,050	\$ 101,848	Federal Projects & Other Grant Operational
	Total Other Uses	\$ 10,000	\$ 103,050	\$ 103,050	\$ 101,848	

Franklin County, TN					FY 2015-2016 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2013-2014 Actual	2014-2015 Amended BG	2014-2015 Estimated	2015-2016 Budget	FURTHER EXPLANATION
	Total Expenditures and Other Uses	\$ 43,250,344	\$ 44,238,427	\$ 42,745,943	\$ 43,542,419	
	Estimated Beginning Fund Balance July 1	\$ 6,217,704	\$ 6,218,566	\$ 6,218,566	\$ 6,055,675	
	Over (Under) Estimated Expend. & Other Uses	\$ (174,133)	\$ (1,819,235)	\$ (290,632)	\$ (940,563)	Difference from new inc prop tax \$436
	Adjustment for Encumbrances	\$ 174,995	\$ 127,741	\$ 127,741	\$ -	
	Audit Adjustments		-	-	-	
	Estimated Ending Fund Balance July 1	\$ 6,218,566	\$ 4,527,071	\$ 6,055,675	\$ 5,115,112	
	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)		(1,253,462)	(1,253,462)	(1,253,462)	
						State Mandated fund Balance
	Estimated Unassigned Fund Balance June 30	\$ 6,218,566	\$ 2,877,951	\$ 4,406,555	\$ 3,465,992	3% = \$1,236,379

Franklin County, TN						FY 2015-2016 BUDGET
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANANTION
No.		Actual	Original	Estimated	Budget	
Estimated Revenues						
Federal						
47131	VOCATIONAL PROGRAM IMPROVEMENT	\$ 85,518	\$ 88,956	\$ 88,956	\$ 86,515	**Federal Grants 100% In & Out
47141	ESEA TITLE I	1,290,041	1,368,030	1,368,030	1,230,909	
47142	Title VI	-	-	-	101,737	
47143	EDUCATION OF THE HANDICAPPED ACT	1,371,570	1,324,775	1,324,775	1,305,739	
47145	SPECIAL EDUCATION PRESCHOOL GRANTS	96,161	55,889	55,889	90,937	
47146	ENGLISH LANGUAGE ACQUISITION GRANTS	-	4,593	4,593	-	
47148	RURAL EDUCATION	112,031	71,374	71,374	-	
47189	TITLE II	269,312	330,715	330,715	233,377	
47311	SPECIAL EDUC PRESCHOOL GRANTS - ARRA	8,182	-	-	-	
49800	TRANSFER (from General Purpose)	110,000	100,000	100,000	100,000	IN/OUT SCHOOL GEN FUND
Total Estimated Revenue & Other Sources		\$ 3,342,815	\$ 3,344,332	\$ 3,344,332	\$ 3,149,214	
Estimated Expenditures						
71000 Instruction						
71100 Regular Instruction						
116	Teachers	\$ 865,927	\$ 666,854	\$ 666,854	\$ 673,280	
163	Educational Assistants	93,892	95,078	95,078	92,838	
188	Bonus Payments	-	5,000	5,000	7,138	Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
195	Certified Substitute Teachers	120	-	-	-	
198	Non-Certified Substitute Teachers	522	-	-	-	
201	Social Security	54,188	48,086	48,086	46,997	6.2% of Gross Salary
204	State Retirement	86,567	73,281	73,281	72,360	9.04% Cert / 13.18% Classified
207	Medical Insurance	183,401	143,526	143,526	149,350	0% Increase / 90% all employees
212	Employer Medicare Liability	13,121	12,014	12,014	11,001	1.45% of Gross Salary
299	Other Fringe Benefits	720	867	867	766	LTD 0.82% Classified
429	Instructional Supplies & Materials	22,168	-	-	-	
722	Regular Instruction Equipment	198,853	70,968	70,968	101,737	
Total Regular Instruction		\$ 1,519,479	\$ 1,115,675	\$ 1,115,675	\$ 1,155,467	

Franklin County, TN						FY 2015-2016 BUDGET
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Budget	
71200	Special Education Program					
116	Teachers	\$ 144,564	\$ 116,326	\$ 116,326	\$ 79,020	
163	Educational Assistants	346,502	319,764	319,764	345,265	
171	Speech Pathologist	-	21,651	21,651	8,800	
188	Bonus Payments	-	433	433		Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
198	Non-Certified Substitute Teachers	-	-	-	2,200	
201	Social Security	28,238	27,124	27,124	26,991	6.2% of Gross Salary
204	State Retirement	58,645	54,708	54,708	53,442	9.04% Cert / 13.18% Classified
207	Medical Insurance	150,986	122,162	122,162	124,969	0% Increase / 90% all employees
212	Employer Medicare Liability	6,604	6,929	6,929	6,320	1.45% of Gross Salary
299	Other Fringe Benefits	2,826	3,173	3,173	3,142	LTD 0.82% Classified
399	Other Contracted Services	-	26,821	26,821		
429	Instructional Supplies & Materials	13,987	10,735	10,735	26,797	
499	Other Supplies & Materials	7,401	11,827	11,827	5,713	
725	Special Education Equipment	86,509	51,844	51,844	51,655	
	Total Special Education Program	\$ 846,262	\$ 773,497	\$ 773,497	\$ 734,314	
71300	Vocational Education Program					
162	Clerical Personnel	\$ 3,949	\$ 4,004	\$ 4,004	\$ 4,004	
201	Social Security	265	269	269	269	6.2% of Gross Salary
212	Employer Medicare Liability	53	63	63	63	1.45% of Gross Salary
429	Instructional Supplies & Materials	2,824	-	-		
499	Other Supplies & Materials	7,285	5,499	5,499	5,000	
730	Vocational Instructional Equipment	49,677	56,359	56,359	50,854	
	Total Vocational Education Program	\$ 64,053	\$ 66,194	\$ 66,194	\$ 60,189	

Franklin County, TN						FY 2015-2016 BUDGET
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANANTION
No.		Actual	Original	Estimated	Budget	
72000 Support Services						
72120	Health Services					
131	Medical Personnel	\$ 136,457	\$ 140,874	\$ 140,874		
201	Social Security	8,115	8,734	8,734	8,153	6.2% of Gross Salary
204	State Retirement	18,040	18,624	18,624	17,385	9.04% Cert / 13.18% Classified
207	Medical Insurance	17,184	18,453	18,453	17,519	0% Increase / 90% all employees
212	Employer Medicare Liability	1,898	2,043	2,043	1,907	1.45% of Gross Salary
299	Other Fringe Benefits	1,122	1,282	1,282	1,197	LTD 0.82% Classified
524	In-Service Staff Development	-	-	-	1,500	
		-	-	-	131,504	
	Total Health Services	\$ 182,816	\$ 190,010	\$ 190,010	\$ 179,165	
72130	Other Student Support					
355	Travel	\$ 9,798	\$ 11,961	\$ 11,961	\$ 16,000	
399	Other Contracted Services	6,882	1,199	1,199		
499	Other Supplies & Materials	11,331	18,593	18,593	16,500	
524	In-Service Staff Development	500	6,767	6,767	6,000	
599	Other Charges	-	169,782	169,782	35,008	
	Total Other Student Support	\$ 28,511	\$ 208,301	\$ 38,520	\$ 73,508	
72210	Regular Instruction Program					
105	Supervisor / Director	\$ 55,409	\$ 55,672	\$ 55,672	\$ 51,715	
188	Bonus Payments	-	2,500	2,500	3,893	Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	9,290	232,516	232,516	215,190	
201	Social Security	3,836	17,928	17,928	17,672	6.2% of Gross Salary
204	State Retirement	5,904	26,016	26,016	25,762	9.04% Cert / 13.18% Classified
207	Medical Insurance	8,148	45,459	45,459	39,678	0% Increase / 90% all employees
212	Employer Medicare Liability	894	4,187	4,187	4,135	1.45% of Gross Salary
336	Maintenance & Repair Services - Equipment	1,037	3,600	3,600	1	
355	Travel	175	1,850	1,850	1,001	
432	Library Books	1,733	-	-		
499	Other Supplies & Materials	-	5,000	5,000		
524	In-Service Staff Development	73,063	57,169	57,169	1	

Franklin County, TN						FY 2015-2016 BUDGET
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Budget	
599	Other Charges	-	20,000	20,000		
	Total Regular Instruction Program	\$ 159,489	\$ 471,898	\$ 471,898	\$ 359,049	
	72220 Special Education Program					
124	Psychological Personnel	\$ 157,582	\$ 118,536	\$ 118,536	\$ 161,916	
162	Clerical Personnel	28,454	28,564	28,564	29,239	
188	Bonus Payments	-	1,190	1,190		Payment of \$54.07 per month for 10% difference of Health Ins Premium for employees covered prior to 06/30/2014
196	In-Service Training	-	-	-	7,500	
201	Social Security	11,328	8,596	8,596	11,852	6.2% of Gross Salary
204	State Retirement	17,755	13,552	13,552	25,271	9.04% Cert / 13.18% Classified
207	Medical Insurance	30,944	25,994	25,994	25,257	0% Increase / 90% all employees
212	Employer Medicare Liability	2,649	2,010	2,010	2,772	1.45% of Gross Salary
299	Other Fringe Benefits	234	260	260	266	LTD 0.82% Classified
499	Other Supplies & Materials	19,232	-	-	1	
524	In-Service Staff Development	2,500	7,000	7,000	9,000	
790	Other Equipment	-	7,610	7,610	-	
	Total Special Education Program	\$ 270,678	\$ 213,312	\$ 213,312	\$ 273,073	
	72230 Vocational Program					
162	Clerical Personnel	\$ 3,949	\$ 4,004	\$ 4,004	\$ 3,995	
201	Social Security	265	269	269	268	6.2% of Gross Salary
204	State Retirement	-	-	-	-	9.04% Cert / 13.18% Classified
212	Employer Medicare Liability	62	63	63	63	1.45% of Gross Salary
	Total Vocational Program	\$ 4,276	\$ 4,335	\$ 4,335	\$ 4,326	
	Special Education Program					
499	Other Supplies & Materials	\$ 1	\$ -	\$ -	\$ -	
	Total Special Education Program	\$ 1	\$ -	\$ -	\$ -	

Franklin County, TN						FY 2015-2016 BUDGET
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANANTION
No.		Actual	Original	Estimated	Budget	
72710	Transportation					
189	Other Salaries & Wages	\$ 116,962	\$ 126,832	\$ 126,832	\$ 129,387	Bus Drivers
201	Social Security	6,866	7,864	7,864	8,022	6.2% of Gross Salary
204	State Retirement	15,462	16,767	16,767	17,105	9.04% Cert / 13.18% Classified
207	Medical Insurance	41,706	49,389	49,389	52,557	0% Increase / 90% all employees
212	Employer Medicare Liability	1,606	1,839	1,839	1,876	1.45% of Gross Salary
299	Other Fringe Benefits	895	1,154	1,154	1,177	LTD 0.82% Classified
	Total Transportation	\$ 183,497	\$ 203,845	\$ 203,845	\$ 210,125	
99000	Transfers Out					
99100-590	Transfers to Other Funds	100,000	100,000	100,000	100,000	School General Fund - Annually
	Total Transfers Out	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
	Total Expenditures Federal Programs	\$ 3,359,062	\$ 3,347,068	\$ 3,177,286	\$ 3,149,214	
	Estimated Expenditures	\$ (16,247)	\$ (2,736)	\$ 167,045	\$ -	
	Reestricted for Federal Projects	\$ -	\$ (45)	\$ (169,826)		
	Estimated Beginning Fund Balance 7/1	\$ 29,028	\$ 12,781	\$ 12,781	\$ 10,000	Required Fund Balance Policy N/A
	Estimated Ending Fund Balance 6/30	\$ 12,781	\$ 10,000	\$ 10,000	\$ 10,000	Grants 100%

Franklin County, TN						FY 2015-2016 BUDGET
Centralized School Cafeteria Fund # 143						
Fund # 143						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Budget	
Estimated Revenues						
OPERATION OF NON INSTRUCTIONAL SERVICES						
Food Service Revenue						
43521	LUNCH PAYMENTS STUDENTS	\$ 542,366	\$ 547,431	\$ 547,431	\$ 591,432	
43522	LUNCH PAYMENTS ADULTS	56,852	58,409	58,409	51,702	
43523	INCOME FROM BREAKFAST	59,496	-	-	-	
43525	A LA CARTE SALES	427,974	453,056	453,056	436,711	
44110	INTEREST	6,596	5,500	5,500	5,500	
44170	MISCELLANEOUS REFUNDS	1,151	-	-	-	
46520	SCHOOL FOOD SERVICE	32,736	32,754	32,754	32,754	
47111	USDA REIMB LUNCH	1,466,586	1,559,757	1,559,757	1,485,737	
47112	USDA Commodities Reporting	206,991	166,922	166,922	166,922	
47113	USDA REIMB BREAKFAST	468,781	493,949	493,949	485,231	
47114	USDA OTHER (FFV Grant)	28,184	19,312	19,312	40,000	
47115	USDA Food Service Equipment	-	-	-	-	
Total Estimated Revenue & Other Sources		\$ 3,297,713	\$ 3,337,090	\$ 3,337,090	\$ 3,295,989	
Estimated Expenditures						
73100	Food Service Expenditures					
105	Supervisor/Director	\$ 60,000	\$ 60,000	\$ 60,000	\$ 61,200	1 Employee
162	Clerical Personnel	28,148	28,898	28,898	29,476	1 Employee
165	Cafeteria Personnel	797,415	808,544	808,544	824,714	
189	Other Salaries & Wages (Subs)	20,067	23,000	23,000	23,000	
196	In-Service Training (Perfect Attend Incent)	750	1,875	750	1,875	\$125 per perfect attendance
201	Social Security	53,478	58,674	58,674	58,674	6.2% of Gross Salary
204	State Retirement	100,829	111,820	111,820	111,820	8.88% Cert / 13.22% Classified
207	Medical Insurance	207,568	215,000	200,605	215,000	

Fund # 143						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Budget	
209	Disability Insurance	5,994	7,000	6,168	7,000	.82% Classified
210	Unemployment Compensation	2,169	4,000	1,000	4,000	As Needed
212	Employer Medicare Liability	12,507	13,722	13,722	13,722	1.45% of Gross Salary
307	Communication	2,720	5,000	1,500	5,000	
336	Maint & Repair Service Equipment	5,699	15,000	15,000	15,000	
355	Travel	6,148	10,000	7,500	10,000	
359	Disposal Fees	20,305	40,000	26,000	40,000	
399	Other Contracted Services	12,179	35,000	20,000	35,000	
422	Food Supplies	1,312,936	1,800,000	1,400,000	1,800,000	
435	Office supplies	999	3,000	3,000	3,000	
469	Commodities Reporting	206,991	166,922	166,922	166,922	
499	Other Supplies & Materials	34,886	45,000	30,000	45,000	
524	In-Service/Staff Develop	8,593	12,000	12,000	12,000	
599	Other Charges	878	10,000	3,500	10,000	
710	Food Service Equipment	-	62,960	60,000	62,960	
	Total Expenditures Food Services	\$ 2,901,259	\$ 3,537,415	\$ 3,058,603	\$ 3,555,363	
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ 396,454	\$ (200,325)	\$ 278,487	\$ (259,374)	
	Adjustment for Encumbrances		\$ (55,952)			
	Estimated Beginning Fund Balance 7/1	\$ 1,757,996	\$ 2,154,450	\$ 2,154,450	\$ 2,432,937	Required Fund Balance Policy 5%
	Estimated Ending Fund Balance 6/30	\$ 2,154,450	\$ 1,898,173	\$ 2,432,937	\$ 2,173,563	= \$177,768

Franklin County, TN						FY 2015-2016 BUDGET
General Debt Service Fund # 151						
Fund #151						
Account No.	Account Description	2013-2014 Actual	2014-2015 Original	2014-2015 Estimated	2015-2016 Proposed	
ESTIMATED REVENUES						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Taxes	\$ 1,214,509	\$ 1,053,028	\$ 1,061,037	\$ 1,823,459	Represents \$0.2068
40120	Trustee's Collection - Prior Year	26,716	26,000	26,942	27,000	
40125	Trustee's Collection - Bankruptcy	507	550	363	500	
40130	Clerk & Master Collections - Prior Year	24,506	25,000	31,199	32,000	
40140	Interest and Penalty	5,220	4,925	5,305	5,500	
40161	Payments in Lieu of Taxes - TVA	532	476	501	550	
40162	Payments in Lieu of Taxes - Local Utilities	5,029	4,500	5,556	6,000	
40163	Payments in Lieu of Taxes - Others	4,038	5,000	2,330	3,000	
40200	COUNTY LOCAL OPTION TAXES					
40250	Litigation Tax -- General	80,129	90,000	86,002	90,000	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	7,595	7,500	6,844	7,500	
	TOTAL LOCAL TAXES	\$ 1,368,781	\$ 1,216,979	\$ 1,226,079	\$ 1,995,509	
41000	LICENSES AND PERMITS					
41140	Cable TV Franchise	5,769	5,800	5,725	6,000	
	TOTAL LICENSES AND PERMITS	\$ 5,769	\$ 5,800	\$ 5,725	\$ 6,000	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44170	Misc Refund	\$ 78	\$ -	\$ -	\$ -	
	TOTAL OTHER LOCAL REVENUES	\$ 78	\$ -	\$ -	\$ -	
	TOTAL ESTIMATED REVENUES	\$ 1,374,628	\$ 1,222,779	\$ 1,231,804	\$ 2,001,509	
ESTIMATED OTHER SOURCES						
49800	Transfers In	\$ 1,088,538	\$ 152,600	\$ 152,600	\$ 150,000	Jail Courthouse Fund 150,000
	Total Estimated Other Sources	\$ 1,088,538	\$ 152,600	\$ 152,600	\$ 150,000	
	TOTAL ESTIMATED REVENUE & OTHER SOURCES	\$ 2,463,166	\$ 1,375,379	\$ 1,384,404	\$ 2,151,509	

Fund #151						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	
No.		Actual	Original	Estimated	Proposed	
ESTIMATED EXPENDITURES						
82100	Principal on Debt					
82110	General Government					
601	Principal on Bonds	\$ 1,365,768	\$ 814,048	\$ 814,048	\$ 840,071	
602	Principal on Notes	555,335	63,264	127,554	559,420	ld Board Land
82200	Interest on Debt					
82210	General Government					
603	Interest on Bonds	316,810	273,980	273,980	249,916	
604	Interest on Notes	39,036	26,823	49,825	100,524	ld Board Land
82300	Other Debt Service					
82310	General Government					
509	Refunds	-	-	791	-	
510	Trustee's Commission	26,196	27,000	21,335	27,000	
606	Other Debt Issuance Charges	1,500	8,000	4,000	6,000	
699	Other Debt Service	900	1,500	750	1,500	
	TOTAL GEN. GOV'T DEBT SERVICE	\$ 2,305,545	\$ 1,214,615	\$ 1,292,284	\$ 1,784,431	
	TOTAL ESTIMATED EXPENDITURES	\$ 2,305,545	\$ 1,214,615	\$ 1,292,284	\$ 1,784,431	
	Excess of estimated revenues over (under) estimated expenditures	\$ 157,621	\$ 160,764	\$ 92,120	\$ 367,078	
	ESTIMATED FUND BALANCE JULY 1	\$ 895,567	\$ 1,053,188	\$ 1,053,188	\$ 1,145,308	
	Adjsutment for Encumbrances		\$ (8,271)			Fund Balance Req 1/2 Yr Princ/Int
						Fund Balance Rquired = \$874,964
						Fund Balance Ideal 1 & 1/2 Yr Princ/Int
	ESTIMATED ENDING FUND BALANCE JUNE 30	\$ 1,053,188	\$ 1,205,681	\$ 1,145,308	\$ 1,512,386	Fund Balance Ideal = \$2,425,816

Franklin County, TN						FY 2015-2016 BUDGET
Education Debt Service Fund # 156						
Fund #156						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	
No.		Actual	Original BG	Estimated	Proposed	
ESTIMATED REVENUES						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Taxes	\$ 1,364,720	\$ 1,462,874	\$ 1,465,766	\$ 945,236	Represents \$0.1072
40120	Trustee's Collection - Prior Year	54,298	50,000	29,873	50,000	
40125	Trustee's Collection - Bankruptcy	1,132	1,160	679	1,000	
40130	Clerk & Master Collections - Prior Year	28,138	30,000	39,952	40,000	
40140	Interest and Penalty	9,117	9,000	6,116	9,000	
40161	Payments in Lieu of Taxes - TVA	628	775	637	700	
40162	Payments in Lieu of Taxes - Local Utilities	5,651	6,100	7,031	7,200	
40163	Payments in Lieu of Taxes - Other (Nissan)	609,888	609,816	608,572	610,000	
40200	County Local Option Taxes					
40210	Local Option Sales Tax	617,792	552,648	1,064,000	1,064,000	
40300	Statutory Local Taxes					
40320	Bank Excise Tax	8,538	8,538	9,504	10,000	
	TOTAL LOCAL TAXES	\$ 2,699,902	\$ 2,730,911	\$ 3,232,129	\$ 2,737,136	
41000	LICENSES AND PERMITS					
41140	Cable TV Franchise	\$ 6,988	\$ 7,626	\$ 7,617	\$ 7,700	
	TOTAL LICENSES AND PERMITS	\$ 6,988	\$ 7,626	\$ 7,617	\$ 7,700	
	TOTAL ESTIMATED REVENUES	\$ 2,706,890	\$ 2,738,537	\$ 3,239,746	\$ 2,744,836	
ESTIMATED OTHER SOURCES						
48000	OTHER GOVERNMENTS & CITIZENS					
48130	Contributions (Board of Education)	\$ 738,574	\$ 510,000	\$ 510,000		500K Capital (3rd of 4th Yr)
	TOTAL OTHER GOVERNMENTS & CITIZENS	\$ 738,574	\$ 510,000	\$ 510,000	\$ -	
	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	\$ 3,445,464	\$ 3,248,537	\$ 3,749,746	\$ 2,744,836	

Fund #156						
Account	Account Description	2013-2014	2014-2015	2014-2015	2015-2016	
No.		Actual	Original BG	Estimated	Proposed	
ESTIMATED EXPENDITURES						
82100	Principal on Debt					
82130	Education					
601	Principal on Bonds	\$ 2,568,400	\$ 2,640,900	\$ 2,640,900	\$ 2,725,701	
610	Principal on Capitalized Leases	204,186	-	-	-	
82200	Interest on Debt					
82230	Education					
603	Interest on Bonds	\$ 532,032	\$ 476,547	\$ 476,547	\$ 410,660	
611	Interest on Capitalized Leases	24,388	-	-	-	
82300	Other Debt Service					
82330	Education					
510	Trustee's Commission	\$ 41,082	\$ 48,000	\$ 42,977	\$ 44,000	
606	Other Debt Issuance Charges	-	10,000	-	8,000	
699	Other Debt Service	500	1,250	1,250	1,250	
	TOTAL EDUCATION DEBT SERVICE	\$ 3,370,588	\$ 3,176,697	\$ 3,161,674	\$ 3,189,611	
	TOTAL ESTIMATED EXPENDITURES	\$ 3,370,588	\$ 3,176,696	\$ 3,161,674	\$ 3,189,611	
	EXCESS ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENDITURES	\$ 74,876	\$ 71,841	\$ 588,072	\$ (444,775)	
	ESTIMATED FUND BALANCE JULY 1	\$ 3,019,834	\$ 3,094,710	\$ 3,094,710	\$ 3,682,783	
	Adjsutment for Encumbrances		\$ (74,779)		\$ -	Fund Balance Req 1/2 Yr Princ/Int
	ESTIMATED ENDING FUND BALANCE JUNE 30	\$ 3,094,710	\$ 3,091,772	\$ 3,682,783	\$ 3,238,008	Fund Balance Rquired = \$1,568,180
						Fund Balance Ideal 1 & 1/2 Yr Princ/Int
						Fund Balance Ideal = \$4,244,344

Inter-fund Transfers from Fiscal Year 2015

Annual Federal Projects Operating \$100K Transfer Request

\$100,000 from the School General Fund to the School Federal Projects to help with Cash flow issues Board of Education approved May 2014. County Commission approved June 16th, 2014. Transferred from School General Fund, \$100,000, 7/1/14 to School Federal Projects on 6/30/15 Transferred back to School General Fund. See copies attached.

Please see the CT-0253 forms and Certified Resolutions from 2014/15

\$100,000 from the General Fund to the Solid Waste Fund to help with Cash flow issues. County Commission approved in the 2014/15 budget. Transferred from County General Fund, \$100,000, September 2014 to Solid Waste Fund and in June 2015 Transferred back to County General Fund.

Inter-fund Transfers for Fiscal Year 2016

Please note ****The School General Fund and Federal Projects Fund budgets reflect budgeted amounts approved by the School Board and the County Commission. It is guidance from CTAS personnel that the amendments & CT-0253 forms are not necessary if the amounts are budgeted annually. There is and will continue to be documentation showing the actual dates and transfer flow.

\$150,000 from the General Fund to the Solid Waste Fund to help with Cash flow issues. Transfer from County General Fund, \$150,000, August 2015 to Solid Waste Fund. Transferred back to County General Fund in May 2016.

Resolution # 8f-0614

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

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

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

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

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

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

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

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

TRANSFER FROM (Beginning of Year)

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

TRANSFER TO (Beginning of Year)

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

TRANSFER FROM (End of Year)

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

TRANSFER TO (End of Year)

141-49800	General Purpose School- Transfers In	\$100,000.00	
141-39000	General Purpose School – Fund Balance		\$100,000.0

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

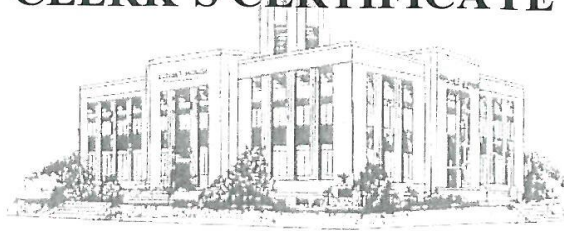

Eddie Clark, Honorable Chairman of the Commission


Richard Stewart, Honorable County Mayor

Attest: 
Phillip Custer, County Clerk

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

CLERK'S CERTIFICATE



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

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

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



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

Phillip Custer, County Clerk
of Franklin County, Tennessee

COUNTY CLERK

Attachment I-3
Cash Flow Statement - Franklin County
FY 2016

County General Fund 101	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ -												\$ -
Loan Proceeds													-
Transfers In (Operational & Debt)	-								10,606		188,000		198,606
Total Cash Inflows	-	-	-	-	-	-	-	-	10,606	-	188,000	-	198,606
Beg Cash Balance	8,257,854	8,227,946	8,127,946	8,127,946	8,124,196	8,124,196	8,124,196	8,098,038	8,094,288	8,104,894	8,104,894	8,292,894	8,257,854
Available Cash	8,257,854	8,227,946	8,127,946	8,127,946	8,124,196	8,124,196	8,124,196	8,098,038	8,104,894	8,104,894	8,292,894	8,292,894	8,456,460
Cash Payments	-												-
Debt Service	26,158						26,158						52,316
Transfers Out (PILOT, etc.)	3,750	100,000		3,750				3,750				3,750	115,000
Total Cash Outflows	29,908	100,000	-	3,750	-	-	26,158	3,750	-	-	-	3,750	167,316
End Balance	8,227,946	8,127,946	8,127,946	8,124,196	8,124,196	8,124,196	8,098,038	8,094,288	8,104,894	8,104,894	8,292,894	8,289,144	8,289,144
Cash Inflows/Outflows	\$ (29,908)	\$ (100,000)	\$ -	\$ (3,750)	\$ -	\$ -	\$ (26,158)	\$ (3,750)	\$ 10,606	\$ -	\$ 188,000	\$ (3,750)	\$ 31,290

Courthouse/Jail Maintenance Fund 112	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 12,000	\$ 10,000	\$ 13,500	\$ 13,500	\$ 13,242	\$ 11,435	\$ 13,370	\$ 12,640	\$ 14,339	\$ 13,400	\$ 12,703	\$ 12,871	\$ 153,000
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	12,000	10,000	13,500	13,500	13,242	11,435	13,370	12,640	14,339	13,400	12,703	12,871	153,000
Beg Cash Balance	163,396	22,674	32,559	45,919	59,279	72,383	83,698	96,928	109,438	123,622	136,882	149,455	163,396
Available Cash	175,396	32,674	46,059	59,419	72,521	83,818	97,068	109,568	123,777	137,022	149,585	162,326	316,396
Cash Payments	122	115	140	140	138	120	140	130	155	140	130	130	1,600
Debt Service													-
Transfers Out (PILOT, etc.)	152,600											150,000	302,600
Total Cash Outflows	152,722	115	140	140	138	120	140	130	155	140	130	150,130	304,200
End Balance	22,674	32,559	45,919	59,279	72,383	83,698	96,928	109,438	123,622	136,882	149,455	12,196	12,196
Cash Inflows/Outflows	\$ (140,722)	\$ 9,885	\$ 13,360	\$ 13,360	\$ 13,104	\$ 11,315	\$ 13,230	\$ 12,510	\$ 14,184	\$ 13,260	\$ 12,573	\$ (137,259)	\$ (151,200)

Library Fund 115	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 6,500	\$ 6,887	\$ 5,580	\$ 29,830	\$ 19,700	\$ 96,682	\$ 24,614	\$ 119,870	\$ 16,026	\$ 11,257	\$ 2,732	\$ 11,634	\$ 351,312
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	6,500	6,887	5,580	29,830	19,700	96,682	24,614	119,870	16,026	11,257	2,732	11,634	351,312
Beg Cash Balance	262,134	237,694	189,868	133,228	141,148	130,815	196,397	198,718	297,471	288,730	273,907	248,602	262,134
Available Cash	268,634	244,581	195,448	163,058	160,848	227,497	221,011	318,588	313,497	299,987	276,639	260,236	613,446
Cash Payments	30,940	54,713	62,220	21,910	30,033	31,100	22,293	21,117	21,767	26,080	28,037	21,304	371,514
Debt Service													-
Transfers Out (PILOT, etc.)									3,000				3,000
Total Cash Outflows	30,940	54,713	62,220	21,910	30,033	31,100	22,293	21,117	24,767	26,080	28,037	21,304	374,514
End Balance	237,694	189,868	133,228	141,148	130,815	196,397	198,718	297,471	288,730	273,907	248,602	238,932	238,932
Cash Inflows/Outflows	\$ (24,440)	\$ (47,826)	\$ (56,640)	\$ 7,920	\$ (10,333)	\$ 65,582	\$ 2,321	\$ 98,753	\$ (8,741)	\$ (14,823)	\$ (25,305)	\$ (9,670)	\$ (23,202)

Solid Waste Fund 116	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 29,901	\$ 33,266	\$ 31,117	\$ 175,427	\$ 107,280	\$ 474,121	\$ 156,328	\$ 572,741	\$ 87,718	\$ 71,730	\$ 63,570	\$ 50,305	\$ 1,853,504
Loan Proceeds													-
Transfers In (Operational & Debt)	-	150,000											150,000
Total Cash Inflows	29,901	183,266	31,117	175,427	107,280	474,121	156,328	572,741	87,718	71,730	63,570	50,305	2,003,504
Beg Cash Balance	272,324	104,348	156,250	64,310	118,898	103,324	423,369	433,746	849,019	795,312	726,829	458,931	272,324
Available Cash	302,225	287,614	187,367	239,737	226,178	577,445	579,697	1,006,487	936,737	867,042	790,399	509,236	2,275,828
Cash Payments	197,877	131,364	123,057	120,839	122,854	154,076	145,951	157,468	137,622	140,213	141,468	119,196	1,691,985
Debt Service													-
Transfers Out (PILOT, etc.)									3,803		190,000		193,803
Total Cash Outflows	197,877	131,364	123,057	120,839	122,854	154,076	145,951	157,468	141,425	140,213	331,468	119,196	1,885,788
End Balance	104,348	156,250	64,310	118,898	103,324	423,369	433,746	849,019	795,312	726,829	458,931	390,040	390,040
Cash Inflows/Outflows	\$ (167,976)	\$ 51,902	\$ (91,940)	\$ 54,588	\$ (15,574)	\$ 320,045	\$ 10,377	\$ 415,273	\$ (53,707)	\$ (68,483)	\$ (267,898)	\$ (68,891)	\$ 117,716

Local Purpose Fund 120	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 20,154	\$ 22,912	\$ 47,129	\$ 51,740	\$ 46,418	\$ 125,506	\$ 39,965	\$ 139,820	\$ 34,480	\$ 21,240	\$ 22,105	\$ 24,796	\$ 596,265
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	20,154	22,912	47,129	51,740	46,418	125,506	39,965	139,820	34,480	21,240	22,105	24,796	596,265
Beg Cash Balance	198,149	218,088	240,760	287,364	292,754	338,422	460,078	499,378	459,198	469,208	310,448	332,301	198,149
Available Cash	218,303	241,000	287,889	339,104	339,172	463,928	500,043	639,198	493,678	490,448	332,553	357,097	794,414
Cash Payments	215	240	525	46,350	750	3,850	665	180,000	24,470	180,000	252	98,783	536,100
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	215	240	525	46,350	750	3,850	665	180,000	24,470	180,000	252	98,783	536,100
End Balance	218,088	240,760	287,364	292,754	338,422	460,078	499,378	459,198	469,208	310,448	332,301	258,314	258,314
Cash Inflows/Outflows	\$ 19,939	\$ 22,672	\$ 46,604	\$ 5,390	\$ 45,668	\$ 121,656	\$ 39,300	\$ (40,180)	\$ 10,010	\$ (158,760)	\$ 21,853	\$ (73,987)	\$ 60,165

Drug Control Fund 122	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 8,000	\$ 12,910	\$ 15,000	\$ 2,027	\$ 2,000	\$ 12,000	\$ 2,000	\$ 25,000	\$ 5,000	\$ 5,408	\$ 8,000	\$ 5,755	\$ 103,100
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	8,000	12,910	15,000	2,027	2,000	12,000	2,000	25,000	5,000	5,408	8,000	5,755	103,100
Beg Cash Balance	38,885	41,393	54,010	42,286	23,923	20,598	23,803	21,770	38,770	39,320	39,190	36,164	38,885
Available Cash	46,885	54,303	69,010	44,313	25,923	32,598	25,803	46,770	43,770	44,728	47,190	41,919	141,985
Cash Payments	5,492	293	26,724	20,390	5,325	8,795	4,033	8,000	4,450	5,538	11,026	3,384	103,450
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	5,492	293	26,724	20,390	5,325	8,795	4,033	8,000	4,450	5,538	11,026	3,384	103,450
End Balance	41,393	54,010	42,286	23,923	20,598	23,803	21,770	38,770	39,320	39,190	36,164	38,535	38,535
Cash Inflows/Outflows	\$ 2,508	\$ 12,617	\$ (11,724)	\$ (18,363)	\$ (3,325)	\$ 3,205	\$ (2,033)	\$ 17,000	\$ 550	\$ (130)	\$ (3,026)	\$ 2,371	\$ (350)

Highway Fund 131	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 203,725	\$ 186,000	\$ 181,000	\$ 300,000	\$ 200,100	\$ 341,000	\$ 399,868	\$ 684,000	\$ 218,000	\$ 160,000	\$ 157,000	\$ 168,000	\$ 3,198,693
Loan Proceeds													-
Transfers In (Operational & Debt)	5,000			5,000			5,000			5,000			20,000
Total Cash Inflows	208,725	186,000	181,000	305,000	200,100	341,000	404,868	684,000	218,000	165,000	157,000	168,000	3,218,693
Beg Cash Balance	1,115,825	848,643	769,643	654,643	814,643	814,743	795,743	1,065,611	1,554,490	1,033,687	1,039,687	987,487	1,115,825
Available Cash	1,324,550	1,034,643	950,643	959,643	1,014,743	1,155,743	1,200,611	1,749,611	1,772,490	1,198,687	1,196,687	1,155,487	4,334,518
Cash Payments	475,907	265,000	296,000	145,000	200,000	360,000	135,000	176,000	735,000	159,000	161,200	340,000	3,448,107
Debt Service								19,121					19,121
Transfers Out (PILOT, etc.)									3,803		48,000		51,803
Total Cash Outflows	475,907	265,000	296,000	145,000	200,000	360,000	135,000	195,121	738,803	159,000	209,200	340,000	3,519,031
End Balance	848,643	769,643	654,643	814,643	814,743	795,743	1,065,611	1,554,490	1,033,687	1,039,687	987,487	815,487	815,487
Cash Inflows/Outflows	\$ (267,182)	\$ (79,000)	\$ (115,000)	\$ 160,000	\$ 100	\$ (19,000)	\$ 269,868	\$ 488,879	\$ (520,803)	\$ 6,000	\$ (52,200)	\$ (172,000)	\$ (300,338)

School General Fund 141	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 308,150	\$ 3,155,000	\$ 3,116,000	\$ 4,098,000	\$ 3,599,900	\$ 6,313,000	\$ 4,470,519	\$ 6,965,500	\$ 3,463,500	\$ 3,572,682	\$ 429,606	\$ 3,010,000	\$ 42,501,857
Loan Proceeds													-
Transfers In (Operational & Debt)	-											100,000	100,000
Total Cash Inflows	308,150	3,155,000	3,116,000	4,098,000	3,599,900	6,313,000	4,470,519	6,965,500	3,463,500	3,572,682	429,606	3,110,000	42,601,857
Beg Cash Balance	6,842,652	5,146,002	7,238,050	6,719,098	7,213,259	7,419,207	10,078,255	11,185,822	14,907,870	15,108,749	14,794,092	11,198,746	6,842,652
Available Cash	7,150,802	8,301,002	10,354,050	10,817,098	10,813,159	13,732,207	14,548,774	18,151,322	18,371,370	18,681,431	15,223,698	14,308,746	49,444,509
Cash Payments	1,897,000	1,057,000	3,629,000	3,561,000	3,388,000	3,648,000	3,357,000	3,237,500	3,256,669	3,844,500	4,019,000	8,545,800	43,440,469
Debt Service	5,952	5,952	5,952	42,839	5,952	5,952	5,952	5,952	5,952	42,839	5,952	5,952	145,197
Transfers Out (PILOT, etc.)	101,848												101,848
Total Cash Outflows	2,004,800	1,062,952	3,634,952	3,603,839	3,393,952	3,653,952	3,362,952	3,243,452	3,262,621	3,887,339	4,024,952	8,551,752	43,687,515
End Balance	5,146,002	7,238,050	6,719,098	7,213,259	7,419,207	10,078,255	11,185,822	14,907,870	15,108,749	14,794,092	11,198,746	5,756,994	5,756,994
Cash Inflows/Outflows	\$ (1,696,650)	\$ 2,092,048	\$ (518,952)	\$ 494,161	\$ 205,948	\$ 2,659,048	\$ 1,107,567	\$ 3,722,048	\$ 200,879	\$ (314,657)	\$ (3,595,346)	\$ (5,441,752)	\$ (1,085,658)

School Federal Projects Fund 142	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 6,000	\$ 10,000	\$ 300,000	\$ 300,000	\$ 600,000	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 333,214	\$ 3,049,214
Loan Proceeds													-
Transfers In (Operational & Debt)	100,000												100,000
Total Cash Inflows	106,000	10,000	300,000	300,000	600,000	-	300,000	300,000	300,000	300,000	300,000	333,214	3,149,214
Beg Cash Balance	7,361	107,361	107,361	107,361	107,361	407,361	107,361	107,361	107,361	107,361	107,361	107,361	7,361
Available Cash	113,361	117,361	407,361	407,361	707,361	407,361	407,361	407,361	407,361	407,361	407,361	440,575	3,156,575
Cash Payments	6,000	10,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	333,214	3,049,214
Debt Service													-
Transfers Out (PILOT, etc.)												100,000	100,000
Total Cash Outflows	6,000	10,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	433,214	3,149,214
End Balance	107,361	107,361	107,361	107,361	407,361	107,361	107,361	107,361	107,361	107,361	107,361	7,361	7,361
Cash Inflows/Outflows	\$ 100,000	\$ -	\$ -	\$ -	\$ 300,000	\$ (300,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (100,000)	\$ -

School Cafeteria Fund 143	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 2,000	\$ 1,303	\$ 288,000	\$ 496,000	\$ 352,000	\$ 295,200	\$ 285,000	\$ 280,000	\$ 197,000	\$ 310,000	\$ 505,486	\$ 284,000	\$ 3,295,989
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	2,000	1,303	288,000	496,000	352,000	295,200	285,000	280,000	197,000	310,000	505,486	284,000	3,295,989
Beg Cash Balance	2,499,667	2,482,667	2,460,070	2,472,070	2,367,570	2,419,570	2,414,770	2,453,770	2,495,770	2,401,207	2,393,207	2,325,193	2,499,667
Available Cash	2,501,667	2,483,970	2,748,070	2,968,070	2,719,570	2,714,770	2,699,770	2,733,770	2,692,770	2,711,207	2,898,693	2,609,193	5,795,656
Cash Payments	19,000	23,900	276,000	600,500	300,000	300,000	246,000	238,000	291,563	318,000	573,500	369,200	3,555,663
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	19,000	23,900	276,000	600,500	300,000	300,000	246,000	238,000	291,563	318,000	573,500	369,200	3,555,663
End Balance	2,482,667	2,460,070	2,472,070	2,367,570	2,419,570	2,414,770	2,453,770	2,495,770	2,401,207	2,393,207	2,325,193	2,239,993	2,239,993
Cash Inflows/Outflows	\$ (17,000)	\$ (22,597)	\$ 12,000	\$ (104,500)	\$ 52,000	\$ (4,800)	\$ 39,000	\$ 42,000	\$ (94,563)	\$ (8,000)	\$ (68,014)	\$ (85,200)	\$ (259,674)

General Debt Service Fund 151	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 16,000	\$ 18,000	\$ 16,000	\$ 200,000	\$ 125,000	\$ 600,000	\$ 150,000	\$ 600,000	\$ 115,000	\$ 81,509	\$ 60,000	\$ 20,000	\$ 2,001,509
Loan Proceeds													-
Transfers In (Operational & Debt)	-										150,000		150,000
Total Cash Inflows	16,000	18,000	16,000	200,000	125,000	600,000	150,000	600,000	115,000	81,509	210,000	20,000	2,151,509
Beg Cash Balance	972,309	979,602	989,870	998,142	1,070,900	1,187,143	1,762,478	1,807,995	2,393,488	2,499,806	1,566,055	1,686,602	972,309
Available Cash	988,309	997,602	1,005,870	1,198,142	1,195,900	1,787,143	1,912,478	2,407,995	2,508,488	2,581,315	1,776,055	1,706,602	3,123,818
Cash Payments	200	225	220	3,000	1,250	7,000	1,400	7,000	1,175	9,682	3,100	250	34,502
Debt Service	8,507	7,507	7,507	124,242	7,507	17,665	103,082	7,507	7,507	1,005,578	86,352	366,965	1,749,928
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	8,707	7,732	7,727	127,242	8,757	24,665	104,482	14,507	8,682	1,015,260	89,452	367,215	1,784,431
End Balance	979,602	989,870	998,142	1,070,900	1,187,143	1,762,478	1,807,995	2,393,488	2,499,806	1,566,055	1,686,602	1,339,387	1,339,387
Cash Inflows/Outflows	\$ 7,293	\$ 10,268	\$ 8,273	\$ 72,758	\$ 116,243	\$ 575,335	\$ 45,518	\$ 585,493	\$ 106,318	\$ (933,751)	\$ 120,548	\$ (347,215)	\$ 367,078

Education Debt Service Fund 156	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 440,000	\$ 12,000	\$ 195,000	\$ 38,000	\$ 547,836	\$ 225,000	\$ 110,000	\$ 275,000	\$ 64,000	\$ 238,000	\$ 150,000	\$ 450,000	\$ 2,744,836
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	440,000	12,000	195,000	38,000	547,836	225,000	110,000	275,000	64,000	238,000	150,000	450,000	2,744,836
Beg Cash Balance	3,251,052	3,686,552	3,698,392	3,737,502	3,772,302	4,312,138	4,476,908	4,584,508	4,846,108	2,503,158	2,738,658	2,886,058	3,251,052
Available Cash	3,691,052	3,698,552	3,893,392	3,775,502	4,320,138	4,537,138	4,586,908	4,859,508	4,910,108	2,741,158	2,888,658	3,336,058	5,995,888
Cash Payments	4,500	160	140	3,200	8,000	10,650	2,400	13,400	1,200	2,500	2,600	4,500	53,250
Debt Service			155,750			49,580			2,405,750			525,280	3,136,359
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	4,500	160	155,890	3,200	8,000	60,230	2,400	13,400	2,406,950	2,500	2,600	529,780	3,189,610
End Balance	3,686,552	3,698,392	3,737,502	3,772,302	4,312,138	4,476,908	4,584,508	4,846,108	2,503,158	2,738,658	2,886,058	2,806,278	2,806,278
Cash Inflows/Outflows	\$ 435,500	\$ 11,840	\$ 39,110	\$ 34,800	\$ 539,836	\$ 164,770	\$ 107,600	\$ 261,600	\$ (2,342,950)	\$ 235,500	\$ 147,400	\$ (79,780)	\$ (444,774)

Highway Capital Projects Fund 176	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 160	\$ 150	\$ 140	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ 1,050
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	160	150	140	100	100	100	100	100	100	-	-	-	1,050
Beg Cash Balance	2,269,025	1,937,185	1,137,335	337,475	337,574	337,673	337,772	337,871	337,970	-	-	-	2,269,025
Available Cash	2,269,185	1,937,335	1,137,475	337,575	337,674	337,773	337,872	337,971	338,070	-	-	-	2,270,075
Cash Payments	332,000	800,000	800,000	1	1	1	1	1	338,070	-	-	-	2,270,075
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	332,000	800,000	800,000	1	1	1	1	1	338,070	-	-	-	2,270,075
End Balance	1,937,185	1,137,335	337,475	337,574	337,673	337,772	337,871	337,970	-	-	-	-	-
Cash Inflows/Outflows	\$ (331,840)	\$ (799,850)	\$ (799,860)	\$ 99	\$ 99	\$ 99	\$ 99	\$ 99	\$ (337,970)	\$ -	\$ -	\$ -	\$ (2,269,025)

**Franklin County Government
Capital Improvements Program Status
Fiscal Year 2016**

Project Title: Courthouse Roof Project

Project Description: Repair and Re-Roof the Courthouse

Project Begin Date: 1-Jul-14

Project End Date: 31-Jul-15

Initial Loan Specifications: N/A, budgeted \$140,000 in the 2014/15 budget

Expenditure Status: This project is being paid for with county general maintenance funds. The project has been coordinated by architects and has been bid. The roof repair is almost complete.

Project Title: Emergency Operations Center HVAC Project

Project Description: Replace existing HVAC & Cooling Tower

Project Begin Date: 3-Jan-15

Project End Date: 31-Jul-15

Initial Loan Specifications: N/A, Budgeted \$100,000 in the 2014/15 budget

Expenditure Status: This project is being paid for with County General funds budgeted. Fifty percent of the expense up to a certain amount will be reimbursed to the county from the E-911 Board. The project is being coordinated by the architects and was bid. The project is almost complete.

Project Title: Farmer's Market Pavilion
Project Description: Construction of a Farmer's Market for Franklin County, TN
Project Begin Date: To be Determined
Project End Date: 31-Jul-15
Initial Loan Specifications: N/A, Budgeted \$100,000 in the 2014/15 budget
Expenditure Status: A grant was awarded for an \$85K Farmers Market Pavilion for Franklin County. The grant amount is for 50% of expenditures not to exceed \$43K. The location of this Pavilion is by the Franklin County Annex and should be completed 7/31/15.

Franklin County School General Fund Capital Project

Project Title: Security System Upgrades
Project Description: Upgrading camera, alarms and technical equipment at all schools.
Project Begin Date: 1-Jul-15
Completion Date: 30-Jun-16
Initial Loan Specifications: N/A, budgeted \$100,000 in the 2015/16 budget
Expenditure Status: \$ -
