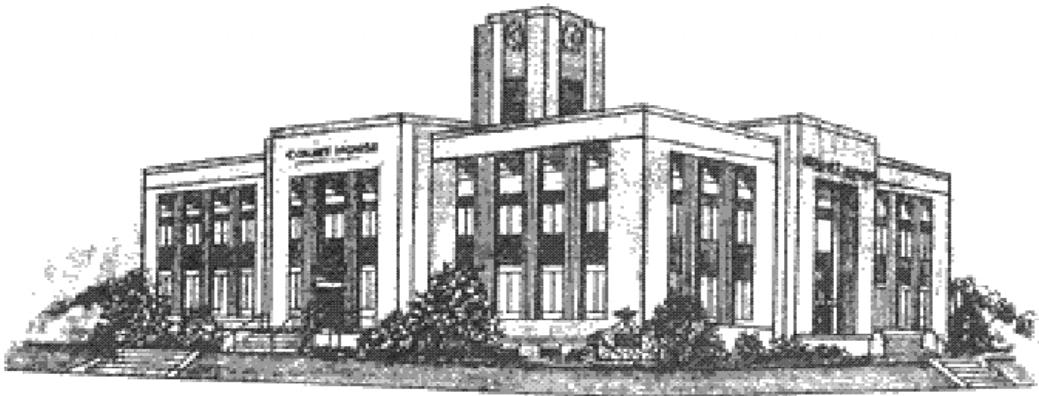


**Budget Document for the Year Ending
June 30, 2017**

Franklin County, Tennessee

Approved June 20, 2016



**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, 2017

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RESOLUTION # 81-0616

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FRANKLIN COUNTY,
TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2016 AND ENDING JUNE 30, 2017**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee assembled in regular session on the 20th day of June, 2016, 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, 2016 and ending June 30, 2017 according to the following schedule:

General Fund	
County Commission	\$ 304,980
Beer Board	1,300
County Mayor	188,111
County Attorney	10,225
Election Commission	271,380
Register of Deeds	335,789
Planning	153,591
County Buildings	1,432,501
Other General Administration - IT	34,000
Property Assessor	568,826
County Trustee	323,924
County Clerk	575,941
Finance Department	684,710
Circuit Court	949,162
General Sessions Court	306,315
Drug Court Program	61,854
Chancery Court	223,793
Juvenile Court	133,908
Judicial Commissioners	134,132
Other Administration of Justice	18,000
Probation Services	133,017
Sheriff's Department	3,635,406
Administration of the Sex Offender	21,992
Jail	1,926,909
Community Reentry Program	598,520
Juvenile Services	37,250
Civil Defense	152,658
Rescue Squad	30,000
Consolidated Communications	900,577
County Coroner	36,100
Public Safety Grants	48,208
Local Health Center	34,831
Rabies & Animal Control	263,533
Other Local Health Services	166,175

Appropriation to State		30,646
General Welfare Assistance		17,775
Litter Control		102,573
Other Waste Collections		49,752
Other Public Health & Welfare		34,706
Senior Citizen's Assistance		96,950
Parks and Fair Boards		54,259
Agriculture Extension		104,808
Soil Conservation		77,261
Industrial Development		173,161
Other Economic & Community Development		147,156
Veterans Services		69,015
Other Charges		938,150
Capital Outlay		437,502
Transfers Out		15,000
Total General Fund	\$	17,046,333
<u>Courthouse Jail Maintenance Fund</u>		
Other Charges	\$	1,600
Transfers Out		145,000
Total Courthouse Jail Maintenance Fund	\$	146,600
<u>Library Fund</u>		
Libraries	\$	364,084
Other Charges		38,060
Social, Cultural & Recreational Projects		38,000
Transfers Out		3,000
Total Library Fund	\$	443,144
<u>Solid Waste/Sanitation Fund</u>		
Sanitation Education/Information	\$	1,900
Convenience Centers		313,914
Transfer Stations		1,370,068
Post closure Care Cost		10,000
Other Charges		106,900
Transfers Out		43,803
Total Solid Waste/Sanitation Fund	\$	1,846,585
<u>Local Purpose(Rural Fire) Fund</u>		
Fire Prevention & Control	\$	739,250
Other Charges		9,800
Total Local Purpose (Rural Fire) Fund	\$	749,050
<u>Drug Control Fund</u>		
Drug Enforcement	\$	92,950
Other Charges		700
Total Drug Control Fund	\$	93,650

Highway/Public Works Fund

Administration	\$	348,702
Highway & Bridge Maintenance		983,783
Operation & Maintenance of Equipment		354,290
Quarry Operations		340,484
Other Charges		240,012
Capital Outlay		875,500
Principal on Debt		13,690
Interest on Debt		5,435
Transfers Out		53,803
Total Highway/Public Works Fund	\$	3,215,699

General Debt Service Fund

General Government Debt Service	\$	1,399,287
Total General Debt Service Fund	\$	1,399,287

Education Debt Service Fund

Education Debt Service	\$	2,265,220
Transfers Out		-
Total Education Debt Service Fund	\$	2,265,220

General Purpose School Fund**Instruction**

Regular Instruction	\$	21,068,182
Alternative School		202,117
Special Education		3,765,169
Vocational Education		1,254,251
Student Body Education		151,824
Adult Education		-

Support Services

Attendance		198,754
Health Services		539,654
Other Support Services		1,511,311
Regular Instruction		1,176,020
Special Education		291,036
Vocational Education		69,813
Adult Education		-
Board of Education		1,136,867
Director of Schools		513,517
Office of the Principal		2,296,931
Human Resources		234,266
Operation of the Plant		3,547,364
Maintenance of Plant		1,371,867
Transportation		2,399,603
Central and Other		654,248

Non-Instructional Services

Community Services		495,333
Early Childhood Education		1,374,365
Capital Outlay		110,000
Debt Service		145,198
Transfers Out		103,420

Total General Purpose School Fund	\$	44,611,111
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Federal Projects Fund**Instruction**

Regular Instruction Program	\$	1,223,250
Special Education Program		764,260
Vocational Education Program		63,138

Support Services

Health Services	\$	210,556
Other Student Support		255,481
Regular Instruction Program		395,207
Special Education Program		252,714
Vocational Education Program		1,377
Special Education Program		-
Transportation		207,513

Transfers Out	\$	100,000
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Total Federal Projects Fund	\$	3,473,496
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Central Cafeteria Fund**Non-Instructional Services**

Food Service	\$	3,565,835
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Total Central Cafeteria Fund	\$	3,565,835
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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, 2017. 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 2016-17 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, 2017.

SECTION 7. BE IT FURTHER RESOLVED that all revenues realized as a result of the participation by the Sheriff's Department in the Federal Meth Task Force Program & the Organized Crime Drug Task Force for overtime reimbursement will be then in turn appropriated to the Sheriff's Department Overtime Pay line upon receipt. As well Equitable Shared funds from the US Marshalls office shall be accounted for within the Drug Fund and stipulated as Equitably Shared resources and expenditures.

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

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

SECTION 10. BE IT FURTHER RESOLVED that the delinquent County Property taxes for the year 2014 and prior years and the interest and penalty thereon collected during the year ending June 30, 2017 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2015. 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, 2017.

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, 2016. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 20th day of June, 2016.

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: VanBuskirk & Eldridge

Motion to Adopt: Stines Second: Eldridge

Votes: Ayes 14 Nays: 0 Declaration: Approved

CLERK'S CERTIFICATE



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

**RESOLUTION 81-0616 MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FRANKLIN
COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2016 AND ENDING
JUNE 30, 2017**

This resolution was adopted during a Regular Session of the Franklin County Board of Commissioners on June 20, 2016 and is recorded on file in my office in Commissioners Minute Book 31.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 22nd day of June 2016.




Phillip Custer, County Clerk
of Franklin County, Tennessee

COUNTY CLERK

RESOLUTION # 8m-0616

**RESOLUTION FIXING THE TAX LEVY IN
FRANKLIN COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2016**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee, assembled in regular session on this 20th day of June, 2016, that the combined property tax rate for Franklin County, Tennessee for the fiscal year beginning July 1, 2016 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	\$ 0.9071	\$ 0.9071	\$ 0.9071
Library	0.0311	0.0311	0.0311
Solid Waste	0.2433	0.2433	-
Local Purpose	0.0741	-	-
Highway	0.0629	0.0629	0.0629
General Purpose School	1.0411	1.0411	1.0411
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 half of the local option sales tax generated in municipal locations of Franklin County shall be allocated to the General Purpose School Fund and the sales tax generated outside of municipalities shall be divided equally between the School General Fund and the 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 2016.

SECTION 4. BE IT FURTHER RESOLVED that interest earned on investments held by the Trustee shall be allocated in the following manner: interest on the Library Fund will go to the Library Fund, interest on the Education Post Employee Benefit Reserve go to that reserve balance, all other interest \$75,000 to the Solid Waste/Sanitation 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 and utilized for incentive distribution approved by the County Wide Fire Committee.

SECTION 9. BE IT FURTHER RESOLVED that the revenue from two (2) cents of property tax allocated to the Highway/Public Works Fund is allocated for bridge maintenance & the revenue from 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 June, 2016.

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

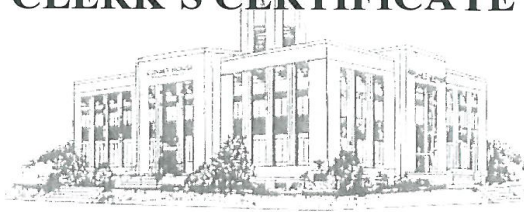
RESOLUTION SPONSORED BY: VanBuskirk & Eldridge

MOTION: Stines SECOND: VanBuskirk

VOTES: AYES: 14 NAYS 0 PASS -

DECLARATION: Approved

CLERK'S CERTIFICATE

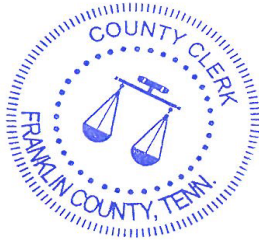


I, Phillip Custer, County Clerk of Franklin County, Tennessee hereby certify that the attached document is a true and correct copy of:

**RESOLUTION 8m-0616 FIXING THE TAX LEVY IN FRANKLIN COUNTY,
TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2016**

This resolution was adopted during a Regular Session of the Franklin County Board of Commissioners on June 20, 2016 and is recorded on file in my office in Commissioners Minute Book 31.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 22nd day of June 2016.




Phillip Custer, County Clerk
of Franklin County, Tennessee

COUNTY CLERK

Appropriation Resolution

Fund	Expenditures	Transfers Out	Appropriations	Do Total Appropriations Agree with Detail Budget?	Is Est. Cash Bal. Less Than 1 Month's Avg. Exp. Or 8.33%	
101 General	\$ 17,031,333	\$ 15,000	\$ 17,046,333	Yes	5.71%	
112 Courthouse Jail Maintenance	1,600	145,000	146,600	Yes	0.09%	
115 Library Fund	440,144	3,000	443,144	Yes	7.91%	
116 Solid Waste/Sanitation	1,802,782	43,803	1,846,585	Yes	9.62%	No-Disp Contract
120 Local Purpose Tax	749,050	-	749,050	Yes	0.04%	
122 Drug Control	93,650	-	93,650	Yes	2.14%	
131 Highway/Public Works	3,161,896	53,803	3,215,699	Yes	8.35%	No - Grants
141 School General Fund	44,507,691	103,420	44,611,111	Yes	4.59%	
142 Federal Projects Fund	3,373,496	100,000	3,473,496	Yes	0.18%	
143 School Cafeteria Fund	3,565,835	-	3,565,835	Yes	0.53%	
151 General Debt Service	1,399,287	-	1,399,287	Yes	0.59%	
156 Education Debt Service	2,265,220	-	2,265,220	Yes	0.20%	
Totals	\$ 78,391,984	\$ 464,026	\$ 78,856,010			

Detailed Budget

Fund	Beginning Fund Balance (Spendable)	Estimated Beginning Cash 07/01/2016	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	Estimated Ending Cash 06/30/2017	End Fund Balance
101 General	\$ 2,832,955	\$ 8,295,000	\$ 15,584,257	\$ -	\$ 100,606	\$ 15,684,863	\$ 18,517,818	\$ 17,031,333	\$ 15,000	\$ 17,046,333	\$ (1,361,470)	\$ 8,160,290	\$ 1,471,485
112 Courthouse Jail Maintenance	\$ 30,634	\$ 30,000	148,000	-	-	148,000	178,634	1,600	145,000	146,600	1,400	31,875	32,034
115 Library Fund	\$ 289,175	\$ 320,000	368,898	-	-	368,898	658,073	440,144	3,000	443,144	(74,245)	333,668	214,929
116 Solid Waste/Sanitation	\$ 530,914	\$ 465,442	1,898,097	-	-	1,898,097	2,429,012	1,802,782	43,803	1,846,585	51,512	587,287	582,427
120 Local Purpose Tax	\$ 281,938	\$ 281,000	624,993	-	-	624,993	906,931	749,050	-	749,050	(124,057)	159,050	157,881
122 Drug Control	\$ 39,989	\$ 39,000	89,250	-	-	89,250	129,239	93,650	-	93,650	(4,400)	34,970	35,589
131 Highway/Public Works	\$ 297,880	\$ 1,277,400	3,889,983	-	15,000	3,904,983	4,202,864	3,161,896	53,803	3,215,699	689,284	1,466,476	987,165
141 School General Fund	\$ 4,465,647	\$ 7,250,000	43,207,086	-	100,000	43,307,086	47,772,734	44,507,691	103,420	44,611,111	(1,304,025)	6,463,881	3,161,622
142 Federal Projects Fund	\$ 10,000	\$ 10,000	3,373,496	-	100,000	3,473,496	3,483,496	3,373,496	100,000	3,473,496	-	10,000	10,000
143 School Cafeteria Fund	\$ 2,592,457	\$ 2,556,000	3,368,936	-	-	3,368,936	354,130	3,565,835	-	3,565,835	(196,899)	2,359,126	2,395,558
151 General Debt Service	\$ 1,478,384	\$ 1,467,232	2,023,807	-	145,000	2,168,807	3,647,191	1,399,287	-	1,399,287	769,520	2,390,453	2,247,904
156 Education Debt Service	\$ 2,895,848	\$ 2,756,036	2,421,692	-	-	2,421,692	5,317,541	2,265,220	-	2,265,220	156,472	2,912,016	3,052,321
Totals	\$ 15,745,822	\$ 24,747,110	\$ 76,998,496	\$ -	\$ 460,606	\$ 77,459,102	\$ 87,597,660	\$ 78,391,984	\$ 464,026	\$ 78,856,010	\$ (1,396,908)	\$ 24,909,092	\$ 14,348,913

Franklin County, Tennessee
Debt Service
FY 2017

Schedule A-2

	Principal	Interest	Debt Service		Principal	Interest	Debt Service
Fund: General					Fund: Educ Debt Service		
Schedule of Outstanding Debt	\$ 98,702	\$ 5,929	\$ 104,631		Schedule of Outstanding Debt	\$ 10,599,650	\$ 1,258,841
Less Budgeted Debt Payments	48,193	4,123	52,316		Less Budgeted Debt Payments	1,860,000	355,970
Difference	\$ 50,509	\$ 1,806	\$ 52,316		Difference	\$ 8,739,650	\$ 902,871
Fund: Highway					Fund: General Purpose School		
Schedule of Outstanding Debt	\$ 111,126	\$ 22,723	\$ 133,849		Schedule of Outstanding Debt	\$ 337,353	\$ 29,196
Less Budgeted Debt Payments	13,689	5,432	19,121		Less Budgeted Debt Payments	133,325	11,904
Difference	\$ 97,437	\$ 17,291	\$ 114,728		Difference	\$ 204,028	\$ 17,292
Fund: Gen Debt Service					Fund:		
Schedule of Outstanding Debt	\$ 8,383,478	\$ 2,058,711	\$ 10,442,189		Schedule of Outstanding Debt	\$ -	\$ -
Less Budgeted Debt Payments	1,054,333	297,453	1,351,785		Less Budgeted Debt Payments	-	-
Difference	\$ 7,329,145	\$ 1,761,258	\$ 9,090,403		Difference	\$ -	\$ -

Franklin County, Tennessee
 Statement of Estimated Revenue from Current Property Taxes
 2016 Assessments Based upon Estimated Assessed Value of:

Statement B - 1

\$	4,765,147,276	Tax Base
\$	915,998,776	Common Rate
\$	636,691,010	Solid Waste
\$	480,719,180	Rural Fire
\$	2,033,408,966	Total Assessed Value

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 3.00%	Net Estimated Collection of Taxes
County General (was 0.8989) + 0.0082 = 0.9071	0.9071	8,309,025	249,271	8,059,754
Library (was 0.0313) - 0.0002 = 0.0311	0.0311	284,876	8,546	276,329
Solid Waste/Sanitation *	0.2433	1,549,069	46,472	1,502,597
Local Purpose Tax **	0.0741	356,213	10,686	345,527
Highway/Public Works	0.0629	576,163	17,285	558,878
General Purpose School (was 1.0491) - 0.008 = 1.0411	1.0411	9,536,463	286,094	9,250,369
General Debt Service	0.2068	1,894,285	56,829	1,837,457
Education Debt Service	0.1072	981,951	29,459	952,492
	\$2.6736/2.5995			
Total	2.3562	\$ 23,488,045	\$ 704,641	\$ 22,783,404

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.

Value of Penny	2016	2015	Change in Value
Common Rate Value	\$ 88,852	\$ 88,175	\$ 677
*Solid Waste Value	\$ 61,759	\$ 61,308	\$ 451
**Rural Fire Value	\$ 46,630	\$ 46,381	\$ 249

Tax Rate Compared PY	2016	2015	Increase
Common Rate	\$ 2.6736	\$ 2.6736	\$ -
Solid Waste Rate	\$ 2.5995	\$ 2.5995	\$ -
Rural Fire Rate	\$ 2.3562	\$ 2.3562	\$ -

Local Option Sales Tax Analysis & Comparison

December 2015 (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	92,222.98	(1,037.51)	91,185.47	91,185.47	-
Winchester	388,355.73	(4,369.00)	383,986.73	191,993.36	190,073.43
Cowan	16,143.70	(181.62)	15,962.08	7,981.04	7,901.23
Decherd	165,435.54	(1,861.15)	163,574.39	81,787.20	80,969.32
Estill Springs	22,620.62	(254.48)	22,366.14	11,183.07	11,071.24
Huntland	8,352.35	(93.96)	8,258.39	4,129.19	4,087.90
Tullahoma	2,123.40	(23.89)	2,099.51	1,049.76	1,039.26
Total	695,254.32	(7,821.61)	687,432.71	389,848.16	295,142.38

141 General School Tax Monthly Revenue Fiscal Comparison

Dec-14	404,973	*Note Franklin County received an additional \$539.07
Dec-15	389,848	

Over/Under (15,125)

141 General School Tax Year to Date Revenue Fiscal Comparison

2014/15	2,544,018
2015/16	2,509,933

Over/Uner (34,085)

2015/16 Sales Tax Appropriations

	Appropriation	Collected	% Collected	Balance to Collect
141 General Schools	3,930,600	2,164,475	55.07%	1,766,125
156 Education Debt Service	690,000	345,458	50.07%	344,542

**Franklin County as Trustee Adjusted by State of Tennessee Department of Revenue \$539.07

**Franklin County, TN Government
Schedule of Debt Payments
for Fiscal Year 2016-2017**

GO Bonds

<u>Loan Name</u>	<u>Authorized & Unissued</u>	<u>Amount Outstanding at 6/30/16</u>	<u>Payment Fund</u>	<u>Principal Due in FY 2016-17</u>	<u>Interest Due in FY 2016-17</u>	<u>Total Debt Service for FY 2016-17</u>
CON 7 YR Hwy Capital Road b Series 2015	-	857,142.00	Gen. Debt	142,857.00	19,114.26	161,971.26
CON 7 YR Hwy Capital Road a Series 2015	-	1,714,000.00	Gen. Debt	286,000.00	39,936.20	325,936.20
CON 7 YR SW/Hwy Equipment - Series 2014	-	321,420.00	Gen. Debt	64,290.00	8,570.75	72,860.75
Judicial Ctr Bonds -- Series 2010	-	1,387,083.59	Gen. Debt	21,632.80	57,222.20	78,855.00
CON for ID Board Land -- Series 2010	-	463,832.15	Gen. Debt	69,552.90	20,534.10	90,087.00
Judicial Center Bonds Series 2007	-	3,620,000.00	Gen. Debt	450,000.00	151,075.00	601,075.00
School, Hwy & Jail Refunding Series 2013	-	1,379,650.00	Educ. Debt	275,000.00	27,412.50	302,412.50
School FCHS Refund --Series 2009	-	7,415,000.00	Educ. Debt	1,390,000.00	253,050.00	1,643,050.00
School Capital Bonds -- Series 2008	-	1,805,000.00	Educ. Debt	195,000.00	75,507.50	270,507.50
CON 12YR for HWY Land - Series 2011	-	111,126.43	Highway	13,689.07	5,432.25	19,121.32
TOTAL GO BONDS \$	-	\$ 19,074,254.17		\$ 2,908,021.77	\$ 657,854.76	\$ 3,565,876.53

Revenue Bonds *

Industrial Revenue Bonds (1978 / 1999)	\$ -	\$ 20,000.00	Gen. Debt	\$ 20,000.00	\$ 1,000.00	\$ 21,000.00
TOTAL REVENUE BONDS \$	-	\$ 20,000.00		\$ 20,000.00	\$ 1,000.00	\$ 21,000.00

Capital Leases

County Excel Light -- 2011	\$ -	\$ 98,702.03	Co Gen	\$ 48,192.81	\$ 4,122.77	\$ 52,315.58
School Excel Light State -- 2010 (\$581K)	-	265,897.00	GP School	61,869.00	11,904.00	73,773.00
* School Excel Light Grant -- 2010 (500K)	-	-	GP School	71,456.00	-	71,456.00
TOTAL CAPITAL LEASES \$	-	\$ 364,599.03		\$ 181,517.81	\$ 16,026.77	\$ 197,544.58

Debt Service by Fund

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
General Debt Service Fund	\$ 1,054,333	\$ 297,453	\$ 1,351,785
Education Debt Service Fund	1,860,000	355,970	2,215,970
General Fund	48,193	4,123	52,316
Highway/Public Works Fund	13,689	5,432	19,121
School GP Fund	133,325	11,904	145,229
	\$ 3,109,540	\$ 674,882	\$ 3,784,421

Debt Service By Function

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Public Safety	\$ 471,633	\$ 208,297	\$ 679,930
Education	1,993,325	367,874	2,361,199
Highway	463,762	67,311	531,073
Administration	180,820	31,399	212,219
	\$ 3,109,540	\$ 674,882	\$ 3,784,421

Notes:

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

Population (Source: US Bureau of Census)

	<u>Franklin Co</u>	<u>Tennessee</u>
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
2014 US Census	41,402	6,549,352
2015 US Census	41,449	6,600,299

Per Capita Debt Ratios (6/30/15)

O/S Debt	\$576.83
Gross Direct Debt	576.83
Net Direct Debt	460.74
Total Net Overlapping Debt	38.12
Overall Net Debt	498.87

Debt Ratios (6/30/15)

	<u>Assessed Value</u>	<u>Est. Actual Value</u>
O/S Debt to	2.62%	0.71%
Net Direct Debt to	2.09%	0.57%
Total Net Overlapping Debt to	0.17%	0.05%
Overall Net Debt to	2.26%	0.62%

Schedule of Budgeted Debt Payments
Fiscal Year 2016/17
Franklin County, TN

General Debt Service Fund # 151

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
Monthly	ID Board Land	\$ 69,553	\$ 20,534	\$ 90,087	12 YR Capital Note
7/1/2016	Industrial Rev	\$ -	\$ 500	\$ 500	Revenue Bond
10/1/2016	Judicial Ctr 07 Series	\$ -	\$ 75,538	\$ 75,538	GO Bond
10/1/2016	Hwy Road 15a Series	\$ -	\$ 19,968	\$ 19,968	7 YR Capital Note
10/1/2016	Hwy Road 15b Series	\$ -	\$ 9,557	\$ 9,557	7 YR Capital Note
1/1/2017	Industrial Rev	\$ 20,000	\$ 500	\$ 20,500	Revenue Bond
1/9/2017	SW/Hwy Equip 14 Series	\$ 64,290	\$ 8,571	\$ 72,861	7 YR Capital Note
4/1/2017	Judicial Ctr 07 Series	\$ 450,000	\$ 75,538	\$ 525,538	GO Bond
4/1/2017	Hwy Road 15a Series	\$ 286,000	\$ 19,968	\$ 305,968	7 YR Capital Note
4/1/2017	Hwy Road 15b Series	\$ 142,857	\$ 9,557	\$ 152,414	7 YR Capital Note
5/21/2017	Judicial Ctr 10 Series	\$ 21,633	\$ 57,222	\$ 78,855	GO Bond
Total Gen Debt		\$ 1,054,333	\$ 297,453	\$ 1,351,785	

Education Debt Service Fund # 156

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
9/1/2016	FCHS Refund 2009	\$ -	\$ 126,525	\$ 126,525	GO Bond
12/1/2016	School Ref 13 Series	\$ -	\$ 13,706	\$ 13,706	GO Bond
12/1/2016	School Series 2008	\$ -	\$ 37,754	\$ 37,754	GO Bond
3/1/2017	FCHS Refund 2009	\$ 1,390,000	\$ 126,525	\$ 1,516,525	GO Bond
6/1/2017	School Ref 13 Series	\$ 275,000	\$ 13,706	\$ 288,706	GO Bond
6/1/2017	School Series 2008	\$ 195,000	\$ 37,754	\$ 232,754	GO Bond
Total Educ Debt		\$ 1,860,000	\$ 355,970	\$ 2,215,970	

GP Schools Fund # 141

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
Monthly	Excel Lighting Lease	\$ 71,456	\$ -	\$ 71,456	Capital Lease
10/1/2016	Excel Lighting Lease	\$ 30,572	\$ 6,315	\$ 36,887	Capital Lease
4/1/2017	Excel Lighting Lease	\$ 31,298	\$ 5,589	\$ 36,887	Capital Lease
Total Gen Schools		\$ 133,325	\$ 11,904	\$ 145,229	

Schedule of Budgeted Debt Payments
 Fiscal Year 2016/17
 Franklin County, TN

Co General Fund # 101

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
7/3/2016	Excel Lighting Lease	\$ 23,814	\$ 2,344	\$ 26,158	Capital Lease
1/3/2017	Excel Lighting Lease	\$ 24,379	\$ 1,779	\$ 26,158	Capital Lease
Total Co General		\$ 48,193	\$ 4,123	\$ 52,316	

Highway Fund # 131

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
2/1/2017	Quarry Land	\$ 13,689	\$ 5,432	\$ 19,121	12 Yr Capital Note
Total Highway		\$ 13,689	\$ 5,432	\$ 19,121	

Fund Summary by Category/Department
Fiscal Year 2016/17

		2014-2015	2015-2016	2015-2016	2016-2017
		Actual	Original Budget	Estimated	Budgeted
101	County General Revenues				
40000	Local Taxes	\$ 9,831,124	\$ 9,334,200	\$ 9,172,925	\$ 9,321,090
41000	Licenses & Permits	72,118	81,000	77,040	76,250
42000	Fines, Forfeitures & Penalties	204,394	274,275	195,210	194,225
43000	Charges for Current Services	335,457	316,725	309,723	311,250
44000	Other Local Revenues	124,608	104,650	140,757	113,050
45000	Fees Received from County Officials	1,835,430	1,914,000	1,883,951	1,884,000
46000	State of Tennessee	2,733,144	2,643,970	2,696,404	2,724,634
47000	Federal Government	1,143,201	746,627	1,475,987	701,058
48000	Other Government & Citizens	481,762	323,640	257,186	258,700
49000	Other Sources	3,101,881	248,606	248,606	100,606
Total Co General Fund Revenue Category Summary		\$ 19,863,119	\$ 15,987,693	\$ 16,457,789	\$ 15,684,863
101	County General Expenditures				
	General Government				
51100	County Commission	\$ 322,859	\$ 312,980	\$ 289,810	\$ 304,980
51220	Beer Board	256	1,300	319	1,300
51300	County Mayor	155,097	157,332	157,348	188,111
51400	County Attorney	9,600	10,225	9,600	10,225
51500	Election Commission	237,281	231,886	215,976	271,380
51600	Register of Deeds	306,974	324,551	319,465	335,789
51720	Planning	142,252	152,451	137,848	153,591
51800	County Buildings	1,301,663	1,565,364	1,514,231	1,432,501
51900	Other General Administration - IT	70,104	38,900	20,388	34,000
	Finance				
52300	Property Assessor	431,685	551,060	443,480	568,826
52400	County Trustee	309,960	312,683	308,978	323,924
52500	County Clerk	552,981	560,435	546,207	575,941
52900	Finance Department	664,372	656,583	638,423	684,710
	Administration of Justice				
53100	Circuit Court	877,239	926,479	902,098	949,162
53300	General Sessions Court	284,881	301,516	294,809	306,315
53330	Drug Court Program	58,981	60,002	59,625	61,854
53400	Chancery Court	190,068	287,716	252,181	223,793
53500	Juvenile Court	123,339	129,472	125,391	133,908
53700	Judicial Commissioners	119,518	130,083	128,848	134,132
53900	Other Administration of Justice	1,400	18,000	18,000	18,000
53910	Probation Services	116,903	120,736	119,351	133,017

Fund Summary by Category/Department
Fiscal Year 2016/17

	2014-2015	2015-2016	2015-2016	2016-2017
	Actual	Original Budget	Estimated	Budgeted
Public Safety				
54110 Sheriff's Department	3,449,068	3,575,423	3,580,704	3,635,406
54160 Administration of the Sex Offender	17,893	22,012	14,632	21,992
54210 Jail	1,689,090	1,777,287	1,862,202	1,926,909
54230 Community Reentry Program	691,132	163,748	322,683	598,520
54240 Juvenile Services	19,182	22,250	36,000	37,250
54410 Civil Defense	152,157	163,348	159,049	152,658
54420 Rescue Squad	17,106	30,000	9,878	30,000
54490 Consolidated Communications	819,851	869,433	804,930	900,577
54610 County Coroner	30,301	28,700	35,800	36,100
54710 Public Safety Grants	71,127	68,208	45,243	48,208
Public Health & Welfare				
55110 Local Health Center	33,854	34,756	35,205	34,831
55120 Rabies & Animal Control	222,476	260,434	234,603	263,533
55180 Children's Special Services	-	-	-	-
55190 Other Local Health Services	136,834	161,738	140,835	166,175
55310 Regional Mental Health Center	-	-	-	-
55390 Appropriation to State	26,070	30,646	29,946	30,646
55510 General Welfare Assistance	17,775	17,775	17,775	17,775
55731 Litter Control	103,892	101,828	97,182	102,573
55739 Other Waste Collections	-	-	10,743	49,752
55900 Other Public Health & Welfare	51,481	44,706	28,000	34,706
Social, Cultural & Recreational				
56300 Senior Citizen's Assistance	110,522	126,950	80,725	96,950
56700 Parks and Fair Boards	44,903	53,728	54,877	54,259
Agricultural & Natural Resources				
57100 Agriculture Extension	75,418	104,818	76,171	104,808
57500 Soil Conservation	64,475	75,060	73,510	77,261
Other Operations				
58120 Industrial Development	150,792	122,206	54,368	173,161
58190 Other Economic & Community Development	494,403	397,156	847,156	147,156
58300 Veterans Services	22,636	36,791	51,425	69,015
58400 Other Charges	669,379	788,811	722,528	938,150
90000 Capital Projects	255,235	896,443	718,361	437,502
99100 Transfers Out	3,006,880	165,000	160,000	15,000
Total General Fund Department Exp Summary	\$ 18,721,345	\$ 16,989,010	\$ 16,806,907	\$ 17,046,333

Fund Summary by Category/Department
Fiscal Year 2016/17

		2014-2015	2015-2016	2015-2016	2016-2017
		Actual	Original Budget	Estimated	Budgeted
112	Crthouse/Jail Maint. Fund Revenues				
40000	Local Taxes	\$ 155,890	\$ 153,000	\$ 158,520	\$ 148,000
Total Crthouse Fund Revenue Category Summary		\$ 155,890	\$ 153,000	\$ 158,520	\$ 148,000
112	Crthouse/Jail Maintenance Expenditures				
58400	Other Charges	\$ 1,549	\$ 1,600	\$ 1,582	\$ 1,600
99100	Transfers Out	152,600	150,000	150,000	145,000
Total Crthouse/Jail Fund Dept Exp Summary		\$ 154,149	\$ 151,600	\$ 151,582	\$ 146,600
115	Library Revenues				
40000	Local Taxes	\$ 295,825	\$ 297,907	\$ 292,642	\$ 298,248
41000	Licenses & Permits	1,501	1,500	1,648	1,650
43000	Charges for Current Services	14,829	17,250	16,319	17,000
44000	Other Local Revenues	2,859	3,050	3,051	19,050
46000	State of Tennessee	-	-	-	-
47000	Federal Government	2,076	2,000	2,188	2,200
48000	Other Government & Citizens	28,140	31,250	31,825	30,750
49000	Other Sources	-	-	-	-
Total Library Fund Revenue Category Summary		\$ 345,230	\$ 352,957	\$ 347,673	\$ 368,898
115	Library Expenditures				
56500	Libraries	\$ 254,470	\$ 310,147	\$ 277,491	\$ 364,084
58400	Other Charges	34,193	36,870	35,358	38,060
91150	Social, Cultural & Recreational Projects	83,616	-	-	38,000
99100	Transfers Out	3,000	3,000	3,000	3,000
Total Library Fund Department Exp Summary		\$ 375,279	\$ 350,017	\$ 315,849	\$ 443,144

Fund Summary by Category/Department
Fiscal Year 2016/17

		2014-2015	2015-2016	2015-2016	2016-2017
		Actual	Original Budget	Estimated	Budgeted
116	Solid Waste Fund Revenue				
40000	Local Taxes	\$ 984,710	\$ 1,553,654	\$ 1,549,959	\$ 1,567,297
41000	Licenses & Permits	7,219	7,050	12,763	12,800
43000	Charges for Current Services	42,444	45,000	60,167	61,000
44000	Other Local Revenues	200,993	231,800	197,228	227,000
46000	State of Tennessee	15,270	16,000	32,598	30,000
47000	Federal Government	-	-	-	-
49000	Other Sources	-	150,000	150,000	-
Total Solid Waste Fund Rev Category Summary		\$ 1,250,636	\$ 2,003,504	\$ 2,002,715	\$ 1,898,097
116	Solid Waste/Sanitation Fund Expenditures				
55720	Sanitation Education/Information	\$ 1,398	\$ 1,800	\$ 1,800	\$ 1,900
55732	Convenience Centers	250,726	247,357	240,664	313,914
55733	Transfer Stations	883,473	1,342,078	1,178,961	1,370,068
55770	Post-Closure Care Cost	6,850	12,000	8,406	10,000
58400	Other Charges	93,420	88,750	103,336	106,900
99100	Transfers Out	3,803	193,803	193,803	43,803
Total Solid Waste Fund Department Exp Summary		\$ 1,239,670	\$ 1,885,788	\$ 1,726,970	\$ 1,846,585
120	Local Purpose Fund Revenue				
40000	Local Taxes	\$ 578,604	\$ 572,865	\$ 603,230	\$ 601,143
41000	Licenses & Permits	23,466	23,400	23,830	23,850
44000	Other Local Revenues	-	-	-	-
48000	Other Government & Citizens	-	-	-	-
Total Local Purpose Fund Rev Category Summary		\$ 602,070	\$ 596,265	\$ 627,060	\$ 624,993
120	Local Purpose(Rural Fire) Fund				
54310	Fire Prevention & Control	\$ 486,185	\$ 536,100	\$ 543,766	\$ 749,050
58400	Other Charges	-	-	-	-
Total Local Purpose Fund Dept Exp Summary		\$ 486,185	\$ 536,100	\$ 543,766	\$ 749,050

Fund Summary by Category/Department
Fiscal Year 2016/17

		2014-2015	2015-2016	2015-2016	2016-2017
		Actual	Original Budget	Estimated	Budgeted
122	Drug Fund Revenues				
42000	Fines, Forfeitures & Penalties	\$ 47,794	\$ 52,700	\$ 57,786	\$ 50,000
43000	Charges for Current Services	-	50	-	50
44000	Other Local Revenues	5,840	10,300	5,067	7,700
46000	State of Tennessee	-	-	-	-
47000	Federal Government	6,833	40,000	16,778	30,000
48000	Other Government & Citizens	1,700	50	3,250	1,500
49000	Other Sources	-	-	-	-
Total Drug Fund Revenue Category Summary		\$ 62,167	\$ 103,100	\$ 82,881	\$ 89,250
122	Drug Control Fund				
54150	Drug Enforcement	\$ 107,076	\$ 102,750	\$ 81,360	\$ 92,950
58400	Other Charges	567	700	575	700
Total Drug Control Fund Dept Exp Summary		\$ 107,643	\$ 103,450	\$ 81,935	\$ 93,650
131	Highway Fund Revenues				
40000	Local Taxes	\$ 623,825	\$ 636,371	\$ 629,511	\$ 643,238
41000	Licenses & Permits	2,940	2,900	3,207	3,200
43000	Charges for Current Services	2,015	4,000	250	550
44000	Other Local Revenues	7,188	17,400	16,574	22,200
46000	State of Tennessee	2,297,389	2,538,022	2,007,823	3,220,795
47000	Federal Government	-	-	-	-
49000	Other Sources	6,880	20,000	15,000	15,000
Total Highway Fund Revenue Category Summary		\$ 2,940,237	\$ 3,218,693	\$ 2,672,365	\$ 3,904,983
131	Highway Fund Expenditures				
61000	Administration	\$ 311,131	\$ 337,588	\$ 328,882	\$ 348,702
62000	Highway & Bridge Maintenance	741,835	849,621	765,212	983,783
63100	Operation & Maintenance of Equipment	278,022	330,184	246,095	354,290
63400	Quarry Operations	373,043	347,652	324,773	340,484
65000	Other Charges	177,752	220,940	176,796	240,012
68000	Capital Outlay	1,102,176	1,343,000	1,652,392	875,500
82100	Principal on Debt	39,414	13,068	13,067	13,690
82200	Interest on Debt	7,139	6,055	6,054	5,435
99100	Transfers Out	3,803	51,803	51,803	53,803
Total Highway Fund Department Exp Summary		\$ 3,034,315	\$ 3,499,910	\$ 3,565,074	\$ 3,215,699

Fund Summary by Category/Department
Fiscal Year 2016/17

		2014-2015	2015-2016	2015-2016	2016-2017
		Actual	Original Budget	Estimated	Budgeted
151 General Debt Service Fund Revenues					
40000	Local Taxes	\$ 1,214,621	\$ 1,995,509	\$ 1,983,006	\$ 2,013,807
41000	Licenses & Permits	5,730	6,000	10,695	10,000
44000	Other Local Revenues	-	-	-	-
49000	Other Sources	152,600	150,000	150,000	145,000
Total Gen Debt Service Rev Category Summary		\$ 1,372,951	\$ 2,151,509	\$ 2,143,701	\$ 2,168,807
151 General Government Debt Service					
82100	Prinicpal on Debt	\$ 941,602	\$ 1,399,492	\$ 1,399,496	\$ 1,054,334
82200	Interest on Debt	323,641	350,439	350,444	297,453
82300	Other Debt Charges	26,162	34,500	50,111	47,500
99000	Other Uses	-	-	-	-
Total General Debt Service Fund Exp Summary		\$ 1,291,405	\$ 1,784,431	\$ 1,800,051	\$ 1,399,287
156 Education Debt Service Fund Revenues					
40000	Local Taxes	\$ 3,231,598	\$ 2,737,136	\$ 2,386,879	\$ 2,413,192
41000	Licenses & Permits	7,958	7,700	5,700	8,500
44000	Other Local Revenues	-	-	-	-
48000	Other Government & Citizens	738,574	-	-	-
49000	Other Sources	-	-	-	-
Total Educ Debt Service Rev Category Summary		\$ 3,978,130	\$ 2,744,836	\$ 2,392,579	\$ 2,421,692
156 Education Debt Service Expenditures					
82100	Prinicpal on Debt	\$ 2,850,069	\$ 2,725,701	\$ 2,725,700	\$ 1,860,000
82200	Interest on Debt	495,952	410,660	410,659	355,970
82300	Other Debt Charges	49,941	53,250	37,250	49,250
99000	Other Uses	-	-	-	-
Total Educ Debt Service Fund Exp Summary		\$ 3,395,962	\$ 3,189,611	\$ 3,173,609	\$ 2,265,220

Fund Summary by Category/Department
Fiscal Year 2016/17

		2014-2015	2015-2016	2015-2016	2016-2017
		Actual	Original Budget	Estimated	Budgeted
141	School General Fund Revenues		*Amended BG		
40000	Local Taxes	\$ 13,796,219	\$ 14,155,839	\$ 14,092,205	\$ 14,164,880
41000	Licenses & Permits	53,135	46,800	53,135	51,046
43000	Charges for Current Services	208,885	265,397	265,401	265,397
44000	Other Local Revenue	469,070	385,650	385,873	296,645
46000	State of Tennessee	27,597,165	28,068,630	28,059,802	28,358,118
47000	Federal Government	419,619	261,397	235,301	71,000
48000	Other Government & Citizens	-	-	-	-
49000	Other Sources	-	100,000	100,000	100,000
Total School Gen Fund Rev Category Summary		\$ 42,544,093	\$ 43,283,713	\$ 43,191,717	\$ 43,307,086
141	School General Fund Expenditures		*Amended BG		
Instruction					
71100	Regular Instruction	\$ 19,077,707	\$ 20,181,913	\$ 20,027,423	\$ 21,068,182
71150	Alternative School	90,093	156,965	148,371	202,117
71200	Special Education Program	3,682,794	3,946,366	3,871,397	3,765,169
71300	Vocational Education Program	1,116,636	1,269,468	1,260,918	1,254,251
71400	Student Body Education Prog	136,358	151,040	142,100	151,824
71600	Adult Educ Program	-	-	-	-
Support					
72110	Attendance	\$ 222,146	\$ 183,597	\$ 180,513	\$ 198,754
72120	Health Services	515,481	530,306	517,725	539,654
72130	Other Support Services	1,301,933	1,374,245	1,353,875	1,511,311
72210	Regular Instruction	1,005,505	1,160,176	1,134,445	1,176,020
72220	Special Educ Program	318,921	314,949	302,723	291,036
72230	Vocational Educ Prog	63,309	61,985	61,828	69,813
72260	Adult Educ Program	-	-	-	-
72290	Other Programs (OPEB ARC)	186,283	-	-	-
72310	Board of Education	1,056,052	1,137,553	1,102,090	1,136,867
72320	Director of Schools	377,813	607,022	582,160	513,517
72410	Office of Principals	2,239,277	2,301,567	2,240,098	2,296,931
72520	Human Resources	106,887	113,971	112,551	234,266
72610	Operation of Plant	3,551,751	3,613,512	3,424,208	3,547,364
72620	Maintenance of Plant	1,191,032	1,351,018	1,237,068	1,371,867
72710	Transportation	2,195,704	2,397,202	2,263,277	2,399,603
72810	Central & Other	560,225	683,768	673,486	654,248

Fund Summary by Category/Department
Fiscal Year 2016/17

		2014-2015	2015-2016	2015-2016	2016-2017
		Actual	Original Budget	Estimated	Budgeted
Non-Instructional					
73100	Food Service	\$ -	\$ -	\$ -	\$ -
73300	Community Services	742,289	775,629	775,629	495,333
73400	Early Childhood Education	1,345,301	1,374,231	1,374,231	1,374,365
Capital Outlay & Debt Service					
73100	Capital Outlay	\$ -	\$ 505,000	\$ 425,000	\$ 110,000
82130	Principal Debt Service	209,169	151,204	151,204	133,293
82230	Interest Debt Service	19,405	14,838	14,837	11,905
82330	Other Debt Service	510,000	-	-	-
99100	Transfers Out	-	105,357	105,357	103,420
Total School Gen Fund Exp Summary		\$ 41,822,071	\$ 44,462,882	\$ 43,482,514	\$ 44,611,111
142 Federal Projects Fund Revenues			*Amended BG		
47000	Federal Government	\$ 2,823,232	\$ 3,049,214	\$ 3,049,214	\$ 3,373,496
49000	Other Sources	100,000	100,000	100,000	100,000
Total Federal Projects Revenue Summary		2,923,232	3,149,214	3,149,214	3,473,496
142 Federal Projects Fund Expenditures			*Amended BG		
Instruction			*Amended BG		
71100	Regular Instruction Program	\$ 1,076,662	\$ 1,155,467	\$ 1,155,467	\$ 1,223,250
71200	Special Education Program	680,407	734,314	734,314	764,260
71300	Vocational Education Program	66,194	60,189	60,189	63,138
Support Services					
72120	Health Services	187,282	179,165	179,165	210,556
72130	Other Student Support	30,463	73,508	73,508	255,481
72210	Regular Instruction Program	383,664	359,049	359,049	395,207
72220	Special Education Program	200,387	273,073	273,073	252,714
72230	Vocational Education Program	4,336	4,326	4,326	1,377
72229	Special Education Program	-	-	-	-
72710	Transportation	196,618	210,125	210,125	207,513
Other Uses					
99100	Transfers Out	100,000	100,000	100,000	100,000
Total Federal Projects Expenditures Summary		2,926,013	3,149,214	3,149,214	3,473,496

Fund Summary by Category/Department
Fiscal Year 2016/17

	2014-2015	2015-2016	2015-2016	2016-2017
	Actual	Original Budget	Estimated	Budgeted
143 Centralized Cafeteria Fund Revenues		*Amended BG		
43000 Charges for Current Services	\$ 1,010,866	\$ 1,079,845	\$ 1,079,845	\$ 1,035,779
44000 Other Local Revenue	8,451	31,700	29,677	8,700
46000 State of Tennessee	32,713	32,754	29,749	32,754
47000 Federal Government	2,066,630	2,177,890	2,177,890	2,291,703
48000 Other Sources	-	-	-	-
Total Centralized Cafeteria Revenue Summary	\$ 3,118,660	\$ 3,322,189	\$ 3,317,161	\$ 3,368,936
143 Centralized Cafeteria Fund Expenditures		*Amended BG		
Food Service (73100)	\$ 2,768,911	\$ 3,781,563	\$ 3,228,902	\$ 3,565,835
Total Centralized Cafeteria Dept Exp Summary	\$ 2,768,911	\$ 3,781,563	\$ 3,228,902	\$ 3,565,835

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
Estimated Revenues and Other Sources						
40000 LOCAL TAXES						
40100 County Property Taxes						
40110	Current Property Tax	\$ 8,570,583	\$ 7,926,050	\$ 7,926,855	\$ 8,059,754	Represents \$0.9071
40120	Trustee's Collections - Prior Year	169,080	230,000	188,136	188,136	
40125	Trustee's Collections - Bankruptcy	3,001	6,000	16,362	4,500	
40130	Circuit/Clerk & Master Collections - Prior Year	231,754	220,000	124,935	145,000	
40140	Interest and Penalty	37,373	45,000	42,965	43,000	
40161	Payments in Lieu of Taxes - TVA	3,780	3,800	3,196	3,700	
40162	Payments in Lieu of Taxes - Local Utilities	28,237	40,000	26,484	28,000	
40163	Payments in Lieu of Taxes - Other	18,335	30,000	17,063	20,000	
40200 COUNTY LOCAL OPTION TAXES						
40250	Litigation Tax - General	111,555	125,000	114,431	120,000	
40270	Business Tax	352,471	370,000	396,454	396,000	
40275	Mixed Drink Tax - Local	32,230	40,000	35,027	35,000	
40300 STATUTORY LOCAL TAXES						
40320	Bank Excise Tax	55,303	60,000	48,170	50,000	
40330	Wholesale Beer Tax	214,578	235,000	229,943	225,000	
40350	Interstate Telecommunications Tax	2,112	2,500	2,229	2,300	
40390	Other Statutory Local Taxes	732	850	675	700	
	TOTAL LOCAL TAXES	\$ 9,831,124	\$ 9,334,200	\$ 9,172,925	\$ 9,321,090	
41000 LICENSES AND PERMITS						
41100 Licenses						
41140	Cable TV Franchise	\$ 46,307	\$ 46,000	\$ 46,458	\$ 46,500	
41500 Permits						
41510	Beer Permits	3,851	4,000	4,222	4,250	
41520	Building Permits	20,835	26,000	26,105	25,000	
41590	Other Permits	1,125	5,000	255	500	
	TOTAL LICENSES AND PERMITS	\$ 72,118	\$ 81,000	\$ 77,040	\$ 76,250	
42000 FINES, FORFEITURES AND PENALTIES						
42100 Circuit Court						
42110	Fines	\$ 4,236	\$ 10,000	\$ 4,268	\$ 4,250	
42120	Officers Costs	30,872	34,000	30,041	30,000	
42141	Drug Court Fees	1,818	2,000	1,871	1,875	
42150	Jail Fees	7,600	9,000	8,841	8,000	
42180	DUI Treatment Fines	2,365	2,800	1,655	1,800	
42190	Data Entry Fee - Circuit Court	4,081	4,400	3,270	3,200	
42191	Courtroom Security Fee	80	100	138	100	
42300 General Sessions Court						
42310	Fines	25,906	29,500	25,000	20,000	
42311	Fines for Littering	95	-	10	-	
42320	Officers Costs	49,919	54,000	48,404	48,000	
42330	Game and Fish Fines	2,377	4,000	2,559	2,500	
42341	Drug Court Fees	9,467	10,000	7,022	7,500	
42350	Jail Fees	25,519	29,000	19,864	25,000	
42380	DUI Treatment Fines	12,591	13,500	11,093	11,250	
42390	Data Entry Fee - General Sessions Court	10,649	11,500	10,798	11,000	
42391	Courtroom Security Fee	1,312	1,500	1,152	1,300	
42400 Juvenile Court						
42410	Fines	238	500	472	400	
42420	Officers Costs	4,084	45,000	5,348	5,000	
42430	Game and Fish Fines	-	-	-	-	
42490	Data Entry Fee - Juvenile Court	2,110	2,500	2,234	2,250	
42491	Courtroom Security Fee - Juvenile Court	11	25	-	-	
42500 Chancery Court						
42520	Officers Costs	746	1,300	640	800	
42530	Data Entry Fee - Chancery Court	1,001	900	1,258	1,250	
42600 Other Courts - In County						
42610	Fines	-	500	-	-	
42641	Drug Court Fees	4,428	5,250	3,781	3,500	
42910	Proceeds from Confiscated Property	510	500	500	500	
42990	Other Fines, Forfeitures & Penalties	2,379	2,500	4,991	4,750	
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 204,394	\$ 274,275	\$ 195,210	\$ 194,225	
43000 CHARGES FOR CURRENT SERVICES						
43100 General Service Charges						
43190	Other General Service Charges	\$ 17,498	\$ 10,000	\$ 6,242	\$ 8,000	
43300 Fees						
43350	Copy Fees	\$ 5	\$ 25	\$ 2	\$ -	
43366	Greenbelt Application Late	100	200	150	100	
43370	Telephone Commissions	65,901	53,000	68,000	70,000	Inmate Phones
43380	Vending Machine Collections	265	-	-	-	
43392	Data Processing Fees - Register	13,162	15,000	13,642	14,000	
43393	Probation Fees	215,393	222,000	198,000	195,000	
43394	Data Processing Fees - Sheriff	4,342	5,000	4,150	4,350	Audit Adjustment 2013-14
43395	Sex Offender Registration Fee - Sheriff	7,800	8,000	7,350	7,800	
43396	Data Processing Fees - County Clerk	10,991	3,500	12,187	12,000	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 335,457	\$ 316,725	\$ 309,723	\$ 311,250	

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44120	Lease/Rentals	\$ 24,174	\$ 27,000	\$ 22,000	\$ 20,000	
44131	Commissary Sales	-	-	11,700	\$ 13,000	Sheriff Commissary
44140	Sale of Maps	-	150	50	50	
44170	Miscellaneous Refunds	38,331	15,000	32,719	15,000	09/10 Included Unclaimed Property (67K)
44500	Nonrecurring Items					
44530	Sale of Equipment	-	2,500	2,982	-	
44540	Sale of Property	-	-	545	-	
44570	Contributions and Gifts	646	1,500	1,595	2,000	
44990	Other Local Revenues	420	1,000	6,166	5,850	Misc & Ins Dividend
44990	Other Local Revenues - Pavilion	7,495	8,000	8,000	8,000	Pavilion Receipts
44990	Other Local Revenues - Fair	53,542	49,500	55,000	49,150	Fair Receipts
	TOTAL OTHER LOCAL REVENUES	\$ 124,608	\$ 104,650	\$ 140,757	\$ 113,050	
45000	FEES RECEIVED FROM COUNTY OFFICIALS					
45500	Fees in Lieu of Salary					
45510	County Clerk	\$ 327,658	\$ 350,000	\$ 340,135	\$ 340,000	
45520	Circuit Court Clerk	219,733	230,000	223,905	223,000	
45540	General Sessions Court Clerk	222,461	250,000	255,000	255,000	
45550	Clerk and Master	158,290	145,000	137,938	138,000	
45560	Juvenile Court Clerk	40,765	43,000	46,000	46,000	
45580	Register	167,150	180,000	175,763	176,000	
45590	Sheriff	15,097	16,000	16,000	16,000	
45610	Trustee	684,276	700,000	689,210	690,000	
	TOTAL FEES REC'D FROM COUNTY OFFICIALS	\$ 1,835,430	\$ 1,914,000	\$ 1,883,951	\$ 1,884,000	
46000	STATE OF TENNESSEE					
46100	General Government Grants					
46110	Juvenile Services Program	\$ 9,000	\$ 9,000	\$ 13,500	\$ 9,000	
46120	Airport Maintenance Program	-	-	-	-	
46175	On Behalf Contributions for OPEB	2,350	-	-	-	
46190	Other General Government Grants	2,352	2,000	1,700	35,273	Election Grants
46210	Law Enforcement Training Program	29,400	28,800	28,800	24,000	
46310	Health Department Programs	135,827	160,200	147,790	166,175	DGA Contract (100%)
46390	Other Health & Welfare Grants	-	34,706	34,705	34,705	Tobacco Grant - Health Dept
46400	Public Works Grants					
46420	State-Aid Program	-	-	-	-	HWY CON State Portion
46430	Litter Program	32,123	42,300	42,299	42,300	about 50%
46440	TN Industrial Infrastructure Program Grant	118,750	-	-	-	
46800	Other State Revenues					
46820	Income Tax	260,505	230,000	260,505	260,505	
46830	Beer Tax	18,055	18,800	18,488	18,500	
43835	Vehicle Certificate of Title Fees	8,754	16,000	11,000	8,500	Co Clerk fee reserved for equipment/supplies
46840	Alcoholic Beverage Tax	78,477	78,000	82,304	82,000	
46850	Mixed Drink Tax	-	24,000	38,000	37,500	
46851	State Revenue Sharing - TVA	1,080,560	1,100,000	1,097,012	1,097,012	TVA
46915	Contracted Prisoner Boarding	881,161	885,000	886,000	893,000	
46960	Registrar's Salary Supplement	15,164	15,164	15,164	15,164	
46980	Other State Grants	25,000	-	17,160	1,000	Agriculture Enhancement Grant
46990	Other State Revenues	35,666	-	1,977	-	IDBDC Grant - different line item
	TOTAL STATE OF TENNESSEE	\$ 2,733,144	\$ 2,643,970	\$ 2,696,404	\$ 2,724,634	
47000	FEDERAL GOVERNMENT					
47100	Federal Through State					
47180	Community Development	\$ 174,240	\$ 279,000	\$ 730,000	\$ 1,000	SCTTD Home Grant \$250K &\$400K Nissan
47220	Civil Defense Reimbursement	38,850	38,850	38,850	38,850	
47235	Homeland Security Grants	15,398	17,708	17,708	17,708	2014 Homeland Security Grant
47590	Other Federal through State	152,127	32,000	107,310	30,500	Impaired Drivers (DRIVE)& Hwy Safety (SEWAN)
47680	Forest Service	-	-	1,011	-	
47990	Other Direct Federal Revenue	762,586	379,069	581,108	613,000	Pres. Election, Comm Reentry, Airport Grant, Inmate Social Security & Other Misc
	TOTAL FEDERAL GOVERNMENT	\$ 1,143,201	\$ 746,627	\$ 1,475,987	\$ 701,058	
48000	OTHER GOVERNMENTS & CITIZENS					
48100	Other Governments					
48110	Prisoner Board	\$ 49	\$ -	\$ -	\$ -	
48130	Contributions	368,592	202,000	134,495	129,000	E-911, Senior Citizens & Cities PPA
48610	Donations	51,100	56,850	61,500	61,500	Animal Control
48990	Other	62,021	64,790	61,191	68,200	BOE for SRO, Cell Phones & Software
	TOTAL OTHER GOVERNMENTS & CITIZENS	\$ 481,762	\$ 323,640	\$ 257,186	\$ 258,700	
	TOTAL ESTIMATED REVENUES	\$ 16,761,238	\$ 15,739,087	\$ 16,209,183	\$ 15,584,257	

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
49000	OTHER SOURCES					
49100	Bonds Issued	\$ -	\$ -	\$ -	\$ -	
49200	Notes Issued	3,000,000	-	-	-	
49600	Proceeds from sale of Capital Assets	91,275	-	-	-	Finance Bldg(4th pymt)
49800	Transfers In	10,606	248,606	248,606	100,606	Library \$3K, Hwy\$3,803 & Solid Waste\$3,803, Hwy Equip 2015/16 \$50K, SW 2015/16 Equip \$40K
	TOTAL OTHER SOURCES	\$ 3,101,881	\$ 248,606	\$ 248,606	\$ 100,606	
	TOTAL EST. REVENUES & OTHER SOURCES	\$ 19,863,119	\$ 15,987,693	\$ 16,457,789	\$ 15,684,863	
Estimated Expenditures						
51100	COUNTY COMMISSION					
191	Board & Committee Fees	\$ 69,969	\$ 70,000	\$ 68,085	\$ 70,000	
201	Social Security	4,011	4,340	3,964	4,340	
204	Pensions	237	300	147	300	
207	Medical Insurance	263	450	265	450	
210	Unemployment Compensation	32	25	19	25	
212	Employer Medicare Liability	1,014	1,015	985	1,015	
305	Audit Services	12,316	12,800	12,316	12,800	Based on Census Data
320	Dues & Memberships	12,210	12,510	12,210	12,510	SCTDD, TCCA, TCSA, SCHRA, SMT, MLSP, UTSI, TPHA
331	Legal Services	8,319	15,000	17,387	15,000	Misc charges for services other than retainer
332	Legal Notices	4,820	4,500	4,500	4,500	
334	Maintenance Agreements	2,026	2,040	2,026	2,040	KMBS Copier Lease
355	Travel	3,281	4,000	2,986	4,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	4,800	10,000	-	10,000	
435	Office Supplies	6,981	9,500	12,300	9,500	Includes copy/printer paper for all
508	Premiums on Corporate Surety Bonds	1,064	500	-	500	Surety Bonds
509	Refunds	40,299	2,000	2,620	2,000	Bldg. permits, tax refunds, etc.
524	In Service/Staff Development	4,610	2,500	4,000	2,500	Meeting Registrations & Contracted In-Service Staff Development
540	Tax Relief Program	104,266	115,000	100,000	107,000	Elderly low-income homeowners only
599	Other Charges	753	1,500	1,000	1,500	Miscellaneous
599	Other Charges - Fair	41,588	45,000	45,000	45,000	Franklin County Fair
	TOTAL COUNTY COMMISSION	\$ 322,859	\$ 312,980	\$ 289,810	\$ 304,980	
51220	BEER BOARD					
332	Legal Notices	\$ 256	\$ 950	\$ 319	\$ 950	Advertising
355	Travel	-	350	-	350	PerDiems, Mileage & Lodging, Etc
	TOTAL BEER BOARD	\$ 256	\$ 1,300	\$ 319	\$ 1,300	
51300	COUNTY MAYOR					
101	County Official	\$ 81,153	\$ 81,153	\$ 81,153	\$ 82,801	Elected - State Mandated
103	Assistant(s)	29,635	29,051	31,525	33,160	1 position FT
187	Overtime Pay	-	150	-	-	
189	Other Salaries & Wages	-	-	-	14,759	1/2 position split with ID Board
201	Social Security	6,734	6,855	7,052	8,125	
204	Pensions	13,834	14,572	12,955	18,347	
206	Life Insurance	90	94	101	140	
207	Medical Insurance	11,973	13,210	13,660	17,503	
209	Disability Insurance	391	-	-	-	
210	Unemployment Compensation	166	108	184	147	1 FT
212	Employer Medicare Liability	1,575	1,604	1,604	1,902	
299	Other Fringe Benefits	300	200	200	300	
307	Communication	447	470	116	36	

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
320	Dues & Memberships	1,845	1,845	1,800	1,845	TACM & Chamber of Commerce
334	Maintenance Agreement	2,950	2,500	2,325	2,300	KMBS Lease Copier
348	Postal Charges	84	96	17	96	
355	Travel	393	250	-	400	PerDiems, Mileage & Lodging, Etc
425	Gasoline	494	2,100	880	2,300	
435	Office Supplies	1,388	1,400	1,500	1,800	
508	Premium on Surety Bonds	350	275	350	350	
524	In Service/Staff Development	100	200	-	200	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,195	1,200	1,926	1,600	
	TOTAL COUNTY MAYOR	\$ 155,097	\$ 157,332	\$ 157,348	\$ 188,111	
	51400 COUNTY ATTORNEY					
320	Dues & Memberships	\$ -	\$ 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	\$ 9,600	\$ 10,225	\$ 9,600	\$ 10,225	
	51500 ELECTION COMMISSION					
101	County Official	\$ 63,237	\$ 63,237	\$ 63,237	\$ 64,521	Appointed - State Mandated
106	Deputy	27,820	32,635	31,759	33,161	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	
185	Educational Incentive -- Other County Employees		-	-	850	Eligible 9/16/16
186	Longevity	780	840	840	900	1 employee
187	Overtime Pay	4,228	4,000	2,516	8,000	
189	Other Salaries & Wages	4,185	16,640	15,233	16,640	part time
192	Election Commission	1,430	2,000	1,430	2,000	
193	Election Workers	45,982	23,438	17,610	48,422	1 Election this fiscal year
201	Social Security	9,050	8,943	7,579	10,909	
204	Pensions	13,322	13,466	13,029	15,247	
206	Life Insurance	94	94	94	94	2 full time
207	Medical Insurance	13,210	13,210	13,210	14,002	
209	Disability Insurance	310	-	-	-	
210	Unemployment Compensation	841	492	560	494	3 emp. + election workers
212	Employer Medicare Liability	2,117	2,091	1,740	2,551	
299	Other Fringe Benefits	500	500	500	500	
307	Communication	1,002	1,025	992	1,025	
317	Data Processing Services	16,400	15,150	15,150	16,800	Microvote and Embry (2 Elections)
320	Dues & Memberships	225	275	225	275	TACEO
332	Legal Notices	8,517	6,000	6,241	6,000	2 Elections
334	Maintenance Agreements	1,624	1,800	1,649	1,800	Kardveyor & Copier
336	Maintenance & Repair -- Equipment	280	1,500	611	1,500	
348	Postal Charges	4,680	4,000	2,853	5,000	2 Elections
349	Printing, Stationary & Forms	1,726	3,000	2,049	3,000	2 Elections
355	Travel	1,511	2,500	1,000	2,500	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	5,675	5,700	5,640	5,840	2 maintenance techs.
411	Data Processing Supplies	436	500	300	500	
435	Office Supplies	4,438	4,000	4,063	4,000	
499	Other Supplies & Materials	1,861	2,000	4,055	2,000	
524	In Service/Staff Development	850	1,900	860	1,900	Meeting Registrations & Contracted In-Service Staff Development
	TOTAL ELECTION COMMISSION	\$ 237,281	\$ 231,886	\$ 215,976	\$ 271,380	

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
51600 REGISTER OF DEEDS						
101	County Official	\$ 70,263	\$ 70,263	\$ 70,263	\$ 71,690	Elected - State Mandated
106	Deputy(ies)	115,397	122,828	121,538	124,806	4 positions (**Requesting \$0.50 Raise)
185	Educational Incentive -- Other County Employees	3,800	2,850	2,850	2,850	Salary lines without increase
186	Longevity	3,660	3,300	3,300	3,420	3 employees
201	Social Security	11,528	12,403	11,480	12,621	
204	Pensions	24,218	26,366	26,196	28,505	
206	Life Insurance	230	234	234	234	
207	Medical Insurance	33,294	33,025	33,025	35,005	
209	Disability Insurance	639	-	-	-	
210	Unemployment Compensation	432	432	432	392	4 empl. not incl. elected official
212	Employer Medicare Liability	2,696	2,901	2,778	2,952	
299	Other Fringe Benefits	800	800	800	800	
307	Communication	347	400	399	400	
317	Data Processing Services	12,347	18,000	12,563	17,000	BIS - Offset by DP revenue
320	Dues & Memberships	647	700	700	700	COAT(INCR), TRA, MTRA
334	Maintenance Agreements	294	500	673	600	Postage Machine
337	Maintenance & Repair -- Office Equipment	2,307	2,750	4,044	4,500	Copier Maint - KMBS
348	Postal Charges	2,000	2,500	2,000	2,000	
355	Travel	1,525	1,700	2,964	3,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	3,735	4,500	17,150	5,000	Microfilming, Rebinding & Plat Scanning
435	Office Supplies	11,289	12,500	4,492	12,500	
508	Premium on Surety Bonds	350	200	414	414	Register & 1 Notaries
524	In Service/Staff Development	1,180	1,400	1,170	1,400	Meeting Registrations & Contracted In-Service Staff Development & Recert
711	Furniture & Fixtures	3,996	4,000	-	5,000	Shelves & Chairs
	TOTAL REGISTER OF DEEDS	\$ 306,974	\$ 324,551	\$ 319,465	\$ 335,789	
51720 PLANNING & ZONING						
105	Supervisor/Director	\$ 57,746	\$ 58,068	\$ 47,973	\$ 56,971	Appointed - Hourly w/supplement
106	Deputy	34,548	35,717	40,105	36,292	1 position
169	Part Time Personnel	-	-	-	-	
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	-	950	1 employee
185	Educational Incentive -- Other County Employees	950	950	1,900	950	1 employee
186	Longevity	1,680	1,800	1,800	2,040	2 employees
187	Overtime	2,083	2,000	645	2,000	
201	Social Security	5,951	6,193	7,140	6,176	
204	Pensions	12,962	13,166	12,186	13,951	
206	Life Insurance	94	94	90	94	
207	Medical Insurance	13,412	13,210	13,627	14,002	
209	Disability Insurance	304	-	-	-	
210	Unemployment Compensation	216	216	216	196	
212	Employer Medicare Liability	1,392	1,448	1,317	1,444	
299	Other Fringe Benefits	400	400	400	400	
307	Communication	751	775	751	775	
320	Dues and Memberships	350	465	25	350	MTCOA
332	Legal Notices, Recording & Court Cost	1,406	2,200	1,157	2,200	
334	Maintenance Agreement (Software)	1,100	1,100	1,100	1,100	ESRI (GIS)
337	Maintenance & Repair -- Office Equipment	600	1,200	464	1,200	KMBS (New Copier Maintenance Lease)
338	Maintenance & Repair -- Vehicle	458	1,000	578	1,000	
348	Postal Charges	690	800	766	800	

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
355	Travel	701	1,250	805	1,250	PerDiems, Mileage & Lodging, ESRI/GIS/Codes, TN Mandated Training
425	Gasoline	1,592	2,000	930	2,000	
432	Library Books/Media	39	350	39	350	
435	Office Supplies	1,377	4,000	2,708	4,000	
508	Premiums on Corporate Surety Bonds	-	100	50	100	
524	In Service/Staff Development	500	3,000	1,077	3,000	Meeting Registrations & Contracted In-Service Staff Development ESRI/GIS Codes, TN Mandated Training
TOTAL PLANNING & ZONING		\$ 142,252	\$ 152,451	\$ 137,848	\$ 153,591	
51800 COUNTY BUILDINGS						
105	Supervisor/Director	\$ 31,214	\$ 32,216	\$ 32,216	\$ 32,860	Appointed - Salary
166	Custodial Personnel	110,868	116,160	117,342	146,144	6 positions
167	Maintenance Personnel	30,966	32,216	29,490	32,734	1 position
169	Part-Time Personnel	-	8,580	-	-	
186	Longevity	2,520	2,700	2,700	2,340	3 employees
187	Overtime	65	979	-	998	
189	Other Salaries & Wages	1,228	300	300	300	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	10,332	12,068	11,023	13,446	
204	Pensions	22,513	24,534	21,024	30,374	
206	Life Insurance	328	328	355	375	
207	Medical Insurance	46,561	46,235	45,133	56,008	
209	Disability Insurance	522	-	-	-	
210	Unemployment Compensation	852	864	940	784	
212	Employer Medicare Liability	2,416	2,822	2,573	3,145	
299	Other Fringe Benefits	1,400	1,500	1,400	1,500	7 employees
307	Communication	65,127	64,000	65,631	66,000	
321	Engineering Services	7,800	15,000	28,400	15,000	Courthouse Project
334	Maintenance Agreement	23,780	23,000	26,612	27,000	ISP (Comcast), Others
335	Maintenance & Repair -- Buildings	78,179	75,000	63,034	75,000	Otis Elevator; Boiler Supply; Fire Ext Heat./Air & Buckman Lab
336	Maintenance & Repair -- Equipment	27,403	18,200	36,000	28,000	Signal Voice, Rapiscan
338	Maintenance & Repair -- Vehicles	2,322	2,000	1,500	2,500	
347	Pest Control	7,906	9,575	8,000	8,000	Co Wide Annual Bid Item - New Contract Yr
359	Disposal Services	7,325	10,000	9,000	10,000	Most County locations
399	Other Contracted Services	177,430	230,069	252,180	50,000	Sewanee Airport Grant & Other Proj Jail Architect
410	Custodial Supplies	22,039	28,000	26,000	26,000	Increased from Health Dept Budget
425	Gasoline	1,653	2,200	1,500	2,000	
451	Uniforms	1,634	2,000	2,664	2,675	
452	Utilities	370,536	380,000	360,300	375,000	
499	Other Supplies/Materials	79	1,000	800	1,000	
599	Other Charges	256	1,500	3,600	3,000	
610	Principal on Capitalized Leases	66,418	45,984	45,983	48,194	Excel Lighting Lease Principal ends 1/3/18
611	Interest on Capitalized Leases	8,688	6,335	6,333	4,124	Excel Lighting Lease interest ends 1/3/18
706	Building Construction	30,600	-	-	-	
707	Building Improvements	109,276	330,000	250,000	255,000	15/16 Crths Clean, Trustee HVAC, 16/17 Pavilion Sprklr, ADA Annex Signs, Ag Ext Paving, Farmers Mkt Restrooms
717	Maintenance Equipment	-	-	-	3,000	Maint Equipment Replacements
799	Other Capital Outlay	31,427	40,000	62,199	110,000	Beach Fencing Grant Match & Unexpected Building Exp during the year
TOTAL COUNTY BUILDINGS		\$ 1,301,663	\$ 1,565,364	\$ 1,514,231	\$ 1,432,501	

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
51900	Other General Administration - IT					
138	Computer Technician	\$ 38,262	\$ -	\$ -	\$ -	Moved to Sheriff Dept
186	Longevity	1,200	-	-	-	
201	Social Security	2,382	-	-	-	
204	Pensions	5,227	-	-	-	
206	Life Insurance	47	-	-	-	
207	Medical Insurance	6,695	-	-	-	
209	Disability Insurance	129	-	-	-	
210	Unemployment Compensation	108	-	-	-	
212	Employer Medicare Liability	557	-	-	-	
299	Other Fringe Benefits	200	-	-	-	
307	Communication	1,110	1,400	894	1,000	Verizon & Long Dist
334	Maintenance Agreement	4,200	15,000	8,790	10,000	Network Services, Email Server, Archive & Other
399	Other Contracted Services	3,685	5,000	5,963	6,000	Individual's Contracted Services
499	Other Supplies & Materials	-	-	-	1,000	
599	Other Charges	365	2,500	259	1,000	Misc Software, Freight & Misc Charges
709	Data Processing Equipment	5,937	15,000	4,482	15,000	Departments IT Maintains
	Total Other General Administration - IT	\$ 70,104	\$ 38,900	\$ 20,388	\$ 34,000	
52300	PROPERTY ASSESSOR					
101	County Official	\$ 70,263	\$ 70,263	\$ 70,263	\$ 71,690	Elected - State Mandated
106	Deputy(ies)	183,034	230,350	197,000	234,061	7 positions
169	Part-time Employees	-	-	-	6,120	Retires training of new staff
185	Educational Incentive -- Other County Employees	4,750	4,750	3,800	3,800	5 Eligible employees
186	Longevity	4,260	4,500	2,400	3,900	4 employees
191	Board & Committee Fees	3,580	4,820	4,820	4,820	
201	Social Security	16,034	19,597	16,185	20,199	
204	Pensions	33,115	41,026	33,141	44,946	
206	Life Insurance	324	374	324	374	
207	Medical Insurance	41,943	52,840	39,211	56,008	
209	Disability Insurance	768	-	-	-	
210	Unemployment Compensation	864	756	867	784	7 employees
212	Employer Medicare Liability	3,750	4,583	3,835	4,724	
299	Other Fringe Benefits	1,200	1,400	1,200	1,400	
308	Consultants	-	3,000	2,100	3,000	Tax Consultant - Appeals
309	Contracts with Gov't Agencies	14,591	32,000	19,833	32,000	Comptroller of Treasury & Divn of Property Assessments
312	Contracts with Private Agencies	26,794	30,000	21,161	30,000	PPR - Audits
320	Dues & Memberships	3,600	1,800	1,800	1,800	TAA
332	Legal Notices, Recording & Court Cost	374	200	375	400	
334	Maintenance Agreement	8,613	9,500	7,981	9,500	ESRI, KMBS & ACES
337	Maintenance & Repair -- Office Equipment	-	2,000	-	2,000	
338	Maintenance & Repair -- Vehicles	268	2,000	1,600	2,000	
348	Postal Charges	7,500	10,000	7,500	10,000	
355	Travel	288	1,500	548	1,500	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	-	6,800	-	6,800	GIS Equipment, Software & Data
425	Gasoline	2,375	4,000	1,702	4,000	
435	Office Supplies	2,327	5,000	2,800	5,000	
508	Premium on Surety Bonds	-	500	-	500	Assessor Bond & Notary's

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
524	In Service/Staff Development	625	2,000	699	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	48	500	257	500	
719	Office Equipment	397	5,000	2,078	5,000	Updates, Replace pc's, laptops, etc.
	TOTAL PROPERTY ASSESSOR	\$ 431,685	\$ 551,060	\$ 443,480	\$ 568,826	
52400	COUNTY TRUSTEE					
101	County Official	\$ 70,263	\$ 70,263	\$ 70,263	\$ 71,690	Elected - State Mandated
106	Deputy(ies)	114,589	117,397	117,397	119,288	4 positions
185	Educational Incentive -- Other County Employees	3,800	3,800	3,800	3,800	4 employees
186	Longevity	3,720	3,960	3,960	4,200	4 employees
189	Other Salaries & Wages	469	762	779	3,264	Employee from Finance - shared & employee training hours for retiring employee \$2,400
201	Social Security	11,595	12,213	9,951	12,589	
204	Pensions	25,520	25,963	25,855	28,433	
206	Life Insurance	234	234	234	234	
207	Medical Insurance	33,024	33,025	33,025	35,005	
209	Disability Insurance	624	-	-	-	
210	Unemployment Compensation	432	441	441	490	4 Ft & 1 Partial PT -- not incl. elected official
212	Employer Medicare Liability	2,712	2,856	2,795	2,944	
299	Other Fringe Benefits	800	800	800	800	
317	Data Processing Services	6,827	11,148	12,023	11,148	LGDPC
320	Dues & Memberships	717	820	820	840	COAT & MTTA
334	Maintenance Agreements	533	1,200	1,317	1,400	KMBS Copier Maint
348	Postage	11,318	12,000	11,000	12,000	
355	Travel	1,828	2,000	2,339	2,400	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	6,686	6,800	6,149	6,800	Contracted Billing
435	Office Supplies	4,628	5,000	5,000	5,000	
508	Premium on Surety Bonds	8,666	-	-	-	Trustee Bond - VR Williams 14/15 - 5Yr
524	In Service/Staff Development	975	2,000	1,030	1,600	Meeting Registrations & Contracted In-Service Staff Development
	TOTAL COUNTY TRUSTEE	\$ 309,960	\$ 312,683	\$ 308,978	\$ 323,924	
52500	COUNTY CLERK					
101	County Official	\$ 70,263	\$ 70,263	\$ 70,263	\$ 71,690	Elected - State Mandated
106	Deputy(ies)	262,575	264,306	262,557	268,566	8 Employees
169	Part Time Personnel	15,150	22,500	20,000	22,950	1 Employee
185	Educational Incentive -- Other County Employees	5,700	6,650	6,650	6,650	8 employees
186	Longevity	5,700	5,400	5,400	5,820	7 employees
201	Social Security	21,602	22,991	22,093	23,397	
204	Pensions	44,989	45,909	41,479	49,633	
206	Life Insurance	405	422	421	422	
207	Medical Insurance	59,446	59,445	59,362	63,009	
209	Disability Insurance	1,108	-	-	-	
210	Unemployment Compensation	1,003	972	1,364	882	
212	Employer Medicare Liability	5,052	5,377	5,167	5,472	
299	Other Fringe Benefits	1,700	1,700	1,700	1,700	
307	Communication	398	500	498	500	
317	Data Processing Services	19,409	21,400	21,371	23,000	BIS
320	Dues & Memberships	672	700	739	800	COAT & CCA
334	Maintenance Agreements	2,707	4,200	2,679	3,200	Pitney Bowes Rent & KMBS
348	Postal Charges	8,000	8,000	6,022	8,500	Postage

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
355	Travel	2,264	2,500	2,727	2,800	PerDiems, Mileage & Lodging, Etc added for Orientation
399	Other Contracted Services	250	500	-	500	microfilming, install datamax printer
435	Office Supplies	8,766	7,500	6,600	7,500	
508	Premium on Surety Bonds	197	200	247	250	official's bond and 1 notary bond
524	In Service/Staff Development	1,235	2,000	965	1,500	Meeting Registrations & Contracted In-Service Staff Development
709	Data Processing Equipment	5,980	4,500	6,100	5,200	
790	Other Equipment	8,410	2,500	1,802	2,000	
	TOTAL COUNTY CLERK	\$ 552,981	\$ 560,435	\$ 546,207	\$ 575,941	
52900	FINANCE DEPARTMENT					
103	Assistants	\$ 33,410	\$ 4,090	\$ 3,988	\$ -	1 position (Budgeted 6 wks)
105	Supervisor/Director	63,548	65,031	65,031	66,332	Appointed - Salary
106	Deputy Director	53,544	55,031	55,031	56,132	1 position - Salary
119	Accountants/Bookkeepers	273,000	286,733	280,342	304,010	8 positions
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 appointed official
185	Educational Incentive -- Other County Employees	4,750	5,600	4,750	6,450	9 employees
186	Longevity	7,680	8,160	8,160	7,200	8 employees
201	Social Security	25,111	26,511	24,682	27,471	
204	Pensions	56,090	56,359	55,996	62,042	
206	Life Insurance	487	515	456	468	
207	Medical Insurance	64,879	66,050	59,714	63,009	
209	Disability Insurance	1,339	-	-	-	
210	Unemployment Compensation	1,297	1,188	954	980	
212	Employer Medicare Liability	5,873	6,200	5,774	6,425	
299	Other Fringe Benefits	2,200	2,000	2,000	2,000	
307	Communication	2,032	2,100	2,130	2,130	
317	Data Processing Services	23,863	26,815	26,815	33,400	LGDPCC (\$5,645 reserve PY in capital outlay) software updates Payroll, Purchasing, Doc Archive
320	Dues & Memberships	585	600	605	605	TASBO, TGFOA, GFOA, SHRM, HRSHRM
334	Maintenance Agreements	9,170	9,300	10,229	10,500	ADT, PAPERLESS PAY, XEROX, Konica, Pitney Rental
348	Postage	6,266	6,300	6,300	6,300	Pitney Bowes Postage
355	Travel	4,230	5,000	4,190	4,500	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	773	950	1,062	1,100	Doc. Shred, PO Box, Lock Box & Website
435	Office Supplies	16,044	13,250	13,250	13,250	
508	Premium on Surety Bonds	805	750	755	755	director's bond & notary bonds
524	In Service/Staff Development	3,034	3,500	3,959	4,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,988	400	400	1,500	Misc odd expenses - (The Herald, etc)
709	Data Processing Equipment	1,424	3,200	900	3,200	Doc Archive Hardware
	TOTAL FINANCE DEPARTMENT	\$ 664,372	\$ 656,583	\$ 638,423	\$ 684,710	
53100	CIRCUIT COURT					
101	County Official	\$ 70,263	\$ 70,263	\$ 70,263	\$ 71,690	Elected - State Mandated
106	Deputy(ies)	488,433	504,720	504,720	512,846	14 Positions
169	Part Time Personnel	20,992	25,000	19,136	22,000	
185	Educational Incentive -- Other County Employees	1,900	4,450	4,450	4,650	5 Employees
186	Longevity	7,680	7,860	7,860	8,280	10 Employees
187	Overtime Pay	1,416	2,000	1,037	2,040	
194	Jury & Witness Fees	14,539	13,000	14,750	13,000	
201	Social Security	35,393	38,297	36,903	38,744	

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
204	Pensions	73,869	78,118	77,911	84,424	
206	Life Insurance	702	702	702	702	
207	Medical Insurance	85,862	99,075	85,587	105,015	
209	Disability Insurance	1,804	-	-	-	
210	Unemployment Compensation	1,739	2,184	1,872	2,044	14 ft & pt
212	Employer Medicare Liability	8,277	8,957	8,630	9,061	
299	Other Fringe Benefits	3,300	3,400	3,200	3,400	
307	Communication	672	750	869	750	Long Distance
317	Data Processing Services	21,600	21,760	21,760	23,375	LGC Software & Hardware Maint
320	Dues & Memberships	612	707	665	679	COAT & MTSCCA
332	Legal Notices, Recording & Court Cost	334	700	661	700	Grand Jury Ads
334	Maintenance Agreements	7,094	8,000	8,000	7,000	Konica Minolta & Pitney Rental
348	Postal Charges	11,000	11,000	8,108	10,000	
355	Travel	1,548	2,000	2,422	2,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	-	-	-	2,100	Accurint & TXT Signal
432	Library Books & Media	1,108	1,625	1,789	1,700	TCA Updates
435	Office Supplies	11,745	13,000	12,000	13,000	
508	Premium on Surety Bonds	197	262	197	262	Official & Notary Bonds
524	In Service/Staff Development	1,360	1,400	1,445	1,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	65	250	21	100	
709	Data Processing Equipment	3,735	7,000	7,139	7,000	As needed equipment needs
711	Furniture & Fixtures	-	-	-	1,100	Filing Cabinets
	TOTAL CIRCUIT COURT	\$ 877,239	\$ 926,479	\$ 902,098	\$ 949,162	
	53300 GENERAL SESSIONS COURT					
101	County Official	\$ 148,311	\$ 150,638	\$ 150,638	\$ 150,788	Elected - State Mandated 0.1% increase
106	Deputy(ies)	70,132	74,513	74,513	75,713	2 positions
185	Educational Incentive -- Other County Employees	-	-	-	-	2 positions
186	Longevity	300	360	360	420	2 positions
201	Social Security	11,578	14,006	13,000	14,094	
204	Pensions	26,537	29,777	29,777	31,829	
206	Life Insurance	126	140	140	140	
207	Medical Insurance	19,031	19,815	17,063	21,003	
209	Disability Insurance	512	-	-	-	
210	Unemployment Compensation	300	216	250	196	
212	Employer Medicare Liability	3,121	3,276	3,244	3,296	
299	Other Fringe Benefits	200	400	400	400	
307	Communication	890	900	907	910	
336	Maintenance & Repair -- Equipment	1,802	1,950	1,522	1,950	Konica Minolta
348	Postage	196	200	188	200	
355	Travel	961	1,200	1,213	1,250	PerDiems, Mileage & Lodging, Etc
432	Library Books & Media	41	575	19	575	TAM, TCSA & Lexis Nexis
435	Office Supplies	668	1,500	1,400	1,500	
524	In Service/Staff Development	175	500	175	500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	50	-	50	
719	Office Equipment	-	1,500	-	1,500	
	TOTAL GENERAL SESSIONS COURT	\$ 284,881	\$ 301,516	\$ 294,809	\$ 306,315	

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
53330	DRUG COURT PROGRAM					
105	Supervisor/Director	\$ 41,884	\$ 42,675	\$ 42,675	\$ 43,528	Appointed - Salary
186	Longevity	300	360	360	420	1 employee
201	Social Security	2,571	2,681	2,503	2,737	
204	Pensions	5,586	5,700	5,651	6,183	
206	Life Insurance	47	47	47	47	
207	Medical Insurance	6,717	6,605	6,605	7,001	
209	Disability Insurance	142	-	-	-	
210	Unemployment Compensation	108	108	108	98	1 employee
212	Employer Medicare Liability	601	627	585	640	
299	Other Fringe Benefits	200	200	200	200	
307	Communication	825	1,000	891	1,000	Cell Phone expense
	TOTAL DRUG COURT PROGRAM	\$ 58,981	\$ 60,002	\$ 59,625	\$ 61,854	
53400	CHANCERY COURT					
101	County Official	\$ 70,263	\$ 70,263	\$ 70,263	\$ 71,690	Appointed - State Mandated
106	Deputy	58,028	65,060	61,759	66,108	2 positions
169	Part Time Personnel	1,575		-		
186	Longevity	2,160	2,220	2,220	1,200	2 employees
201	Social Security	8,046	8,565	8,222	8,655	
204	Pensions	15,672	18,209	16,613	19,548	
206	Life Insurance	129	140	140	140	
207	Medical Insurance	13,536	19,815	17,613	21,003	
209	Disability Insurance	356	-	-	-	
210	Unemployment Compensation	437	324	380	294	3 employees
212	Employer Medicare Liability	1,882	2,003	1,923	2,024	
299	Other Fringe Benefits	600	600	600	600	
307	Communication	24	30	26	30	
317	Data Processing Services	7,164	26,000	4,500	16,000	LGC
320	Dues & Memberships	522	575	575	589	COAT
334	Maintenance Agreements	2,033	2,000	2,510	2,600	RJ Young - Copier & Pitney Rental
348	Postal Charges	2,000	2,500	1,000	2,500	Postage Rate Increase
355	Travel	618	800	588	800	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	329	1,500	850	1,500	Microfilming, Bank Lock Box Rental & Website Domain
432	Library Books & Media	685	800	715	1,000	Lexis Nexis/ Thompson
435	Office Supplies	3,750	3,850	2,018	4,000	
508	Premium on Surety Bonds	259	362	231	362	Notary & Surety
599	Other Charges	-	100	-	150	
709	Data Processing Equipment	-	62,000	59,435	3,000	Computer/Software Replacement ?
	TOTAL CHANCERY COURT	\$ 190,068	\$ 287,716	\$ 252,181	\$ 223,793	
53500	JUVENILE COURT					
103	Assistant	\$ 45,939	\$ 46,720	\$ 46,720	\$ 47,472	1 position
106	Deputy(ies)	40,135	40,914	40,914	41,573	1 position
185	Educational Incentive -- Other County Employees	-	1,700	-	1,700	2 employees
186	Longevity	1,560	1,680	1,680	1,800	2 employees
201	Social Security	5,305	5,668	5,463	5,763	
204	Pensions	11,602	12,050	11,824	13,015	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	13,210	13,210	13,210	14,002	
209	Disability Insurance	290	-	-	-	

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
210	Unemployment Compensation	216	216	216	196	2 employees
212	Employer Medicare Liability	1,241	1,325	1,278	1,348	
299	Other Fringe Benefits	400	400	400	400	
307	Communication	729	800	781	800	
320	Dues & Memberships	-	70	-	70	
334	Maintenance Agreements	-	500	-	500	
355	Travel	1,288	2,500	1,045	2,500	PerDiems, Mileage & Lodging, Etc
432	Library Books/Media	705	675	709	725	Lexis Nexis/ Thompson
435	Office Supplies	130	500	352	400	
499	Other Supplies & Materials	-	-	-	650	Drug Test
524	In Service/Staff Development	-	400	210	400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	495	50	495	500	
	TOTAL JUVENILE COURT	\$ 123,339	\$ 129,472	\$ 125,391	\$ 133,908	
53700	JUDICIAL COMMISSIONERS					
101	Judicial Commissioners	\$ 71,467	\$ 72,576	\$ 72,576	\$ 74,028	3 positions
169	Part Time Personnel	8,915	13,000	13,750	13,263	3 positions
186	Longevity	1,500	1,620	1,620	1,740	2 employees
201	Social Security	4,826	5,456	5,600	5,569	
204	Pensions	9,436	9,884	11,754	10,723	
206	Life Insurance	117	140	117	140	
207	Medical Insurance	20,017	19,815	19,815	21,003	
209	Disability Insurance	241	-	-	-	
210	Unemployment Compensation	433	540	540	588	
212	Employer Medicare Liability	1,129	1,276	1,301	1,303	
299	Other Fringe Benefits	800	800	800	800	
320	Dues & Memberships	375	375	375	375	JCA
355	Travel	-	2,500	-	2,500	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	150	650	225	650	
524	In Service/Staff Development	-	400	-	400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	50	-	50	
790	Other Equipment	112	1,000	375	1,000	
	TOTAL JUDICIAL COMMISSIONERS	\$ 119,518	\$ 130,083	\$ 128,848	\$ 134,132	
53900	OTHER ADMINISTRATION OF JUSTICE					
399	Other Contracted Services	\$ 1,400	\$ 18,000	\$ 18,000	\$ 18,000	Court Ordered Mental Health Exams
	TOTAL OTHER ADMINISTRATION OF JUSTICE	\$ 1,400	\$ 18,000	\$ 18,000	\$ 18,000	
53910	PROBATION SERVICES					
105	Supervisor/Director	\$ 43,928	\$ 44,729	\$ 44,729	\$ 45,449	Appointed
169	Part Time Personnel	16,263	16,660	16,660	16,993	1 position 26 hrs per week PT no benefits
186	Longevity	300	660	660	780	2 employees
189	Other Salaries & Wages	23,368	23,839	23,749	30,221	1 Full time hourly position
201	Social Security	5,050	5,356	5,233	5,825	
204	Pensions	8,956	9,192	9,160	10,777	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	13,502	13,210	13,210	14,002	
209	Disability Insurance	227	-	-	-	

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
210	Unemployment Compensation	328	324	324	294	3 employees
212	Employer Medicare Liability	1,181	1,253	1,224	1,362	
299	Other Fringe Benefits	460	500	460	500	
307	Communication	12	20	13	20	
348	Postage	-	100	-	100	
413	Drugs & Medical Supplies	1,500	2,500	2,285	2,500	
435	Office Supplies	1,639	2,200	1,550	2,200	
599	Other Charges	95	100	-	100	
709	Data Processing Equipment		-	-	1,800	PC
	TOTAL PROBATION SERVICES	\$ 116,903	\$ 120,736	\$ 119,351	\$ 133,017	
54110 SHERIFF'S DEPARTMENT						
101	County Official	\$ 77,290	\$ 77,290	\$ 77,290	\$ 78,859	Elected - State Mandated
103	Assistant(s)	59,939	60,913	60,913	62,131	1 position
105	Supervisor/Director (of Warrant Officers)	45,298	45,649	45,848	46,554	1 position
106	Deputy(ies)	549,573	607,617	613,829	619,769	16 positions (3 Corp/13 Dep)
108	Investigator(s)	245,993	245,603	249,043	250,515	6 positions
109	Captains	100,603	103,327	103,327	105,393	2 positions
115	Sergeants	164,058	165,783	160,000	169,099	4 positions
119	Accountants	63,996	65,647	68,730	66,704	2 positions
138	Computer Technician	-	39,028	39,028	39,656	1 position moved from IT Dept
140	Salary Supplements	35,400	33,800	33,800	33,800	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA
160	Guards (Courthouse Security)	206,051	183,200	217,000	197,064	1 FT position , PT varies
169	Part Time Personnel	53,191	46,250	50,000	53,295	PT positions vary
170	School Resource Officer	403,025	407,869	425,000	416,027	Partially funded BOE
186	Longevity	21,840	24,900	24,900	24,000	30 employees
187	Overtime Pay	52,855	46,000	80,479	46,920	
189	Other Salaries & Wages	61,721	30,000	54,825	30,600	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	127,704	136,085	140,688	139,651	
204	Pensions	245,130	260,583	272,249	285,899	
206	Life Insurance	2,035	2,153	703	2,153	
207	Medical Insurance	267,282	302,707	270,000	320,856	
209	Disability Insurance	5,644	-	-	-	
210	Unemployment Compensation	7,049	6,894	7,128	6,302	
212	Employer Medicare Liability	30,338	31,826	33,177	32,660	
299	Other Fringe Benefits	10,400	11,100	11,000	11,100	
307	Communication	30,312	30,000	31,523	36,500	BOE \$7,000 for SRO Cell Phones (\$5K)
312	Contracts with Private Agencies	10,777	13,500	21,659	12,000	NICUSA TN Div & Court Reporting
320	Dues & Memberships	3,491	3,200	2,218	3,200	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA
334	Maintenance Agreements	12,138	30,000	17,607	20,000	Great American Leasing, Dell, ISDN.Net, M&M Micro & Datamaxx
336	Maintenance & Repair -- Equipment	1,650	2,000	-	2,000	Phone System & Other Equipment Repair
338	Maintenance & Repair -- Vehicles	74,022	100,000	120,000	95,000	Various vendors as needed
340	Medical and Dental Services	620	4,000	155	3,000	Pre-employment & Post Accident
348	Postal Charges	1,182	1,000	995	1,200	
355	Travel	11,033	12,500	10,000	13,500	PerDiems, Mileage & Lodging, Etc
412	Diesel Fuel	3,484	8,000	3,238	5,000	
425	Gasoline	172,948	198,000	126,575	150,000	
431	Law Enforcement Supplies	15,441	8,000	7,500	15,000	ammo, holsters, etc.

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
435	Office Supplies	9,510	13,000	12,000	10,500	In Office supplies
442	Propane Gas	1,121	1,500	914	1,500	
450	Tires & Tubes	18,781	20,000	23,000	20,000	
451	Uniforms	17,601	16,500	12,000	16,500	Weekly & New Issues for Officers
499	Other Supplies & Materials	2,309	3,500	1,200	2,500	Other Officer supplies
508	Premium on Surety Bonds	1,715	1,000	785	1,000	Sheriff, Deputy & Notaries
524	In Service/Staff Development	10,210	12,000	10,029	11,000	Meeting Registrations & Contracted In-Service Staff Development CARRY SRO
525	Constitutional Officers' Operating Expenses	199	4,000	200	3,000	
599	Other Charges	8,396	10,000	6,772	10,000	Unexpected Charges & Expenses
599-	Other Charges -- for Reserves	2,791	12,000	8,377	12,000	*Will have carryover 2014/15 for capital needs
709	Data Processing Equipment	52,425	12,500	4,000	25,000	Income Increase Req from Inmate Phone System \$77,789.98 (**Last fiscal \$65,901, current YTD \$42,905)
716	Law Enforcement Equipment	23,436	15,000	19,000	15,000	non-recurring items
718	Motor Vehicles	127,061	110,000	102,000	110,000	New Vehicle rotation
799	Other Capital Outlay	-	-	-	2,000	BOE \$7,000 for SRO Cell Phones (\$2K)
TOTAL SHERIFF'S DEPARTMENT		\$ 3,449,068	\$ 3,575,423	\$ 3,580,704	\$ 3,635,406	
54160 ADMINISTRATION OF THE SEX OFFENDER						
160	Guards	\$ 14,242	\$ 17,400	\$ 11,465	\$ 17,400	2 positions - PT
201	Social Security	895	1,091	711	1,091	
210	Unemployment Compensation	147	216	140	196	2 employees
212	Employers Medicare Liability	209	255	166	255	
299	Other Fringe Benefits	200	200	200	200	
355	Travel	-	175	-	175	PerDiems, Mileage & Lodging, Etc
358	Remittance of Revenue Collections	2,200	2,400	1,950	2,400	Sex Offender Registry State Portion
435	Office Supplies	-	100	-	100	
524	In Service/Staff Development	-	175	-	175	Meeting Registrations & Contracted In-Service Staff Development
TOTAL ADMIN OF SEX OFFENDER		\$ 17,893	\$ 22,012	\$ 14,632	\$ 21,992	
54210 JAIL						
103	Assistants	\$ 50,301	\$ 51,163	\$ 52,217	\$ 53,543	1 position
106	Deputy Assistant	37,361	36,921	38,342	41,461	1 position
131	Medical Personnel	78,172	79,055	81,500	80,332	2 positions
140	Salary Supplement - Educational	6,000	4,500	4,500	4,590	Civil Service Cotntract
160	Guards	456,575	462,770	487,399	560,640	17 positions
162	Clerical Personnel	22,925	-	-	-	1 position (Transfer funds to 167)
165	Cafeteria Personnel	44,926	48,460	47,698	49,240	2 positions
167	Maintenance Personnel	-	33,902	35,631	35,759	1 position
169	Part Time Personnel	59,293	47,200	70,000	48,144	
186	Longevity	7,620	7,440	8,440	6,120	12 employees
187	Overtime	34,760	15,000	44,000	15,300	
189	Other Salaries & Wages	18,479	15,200	22,505	15,504	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	49,189	49,439	52,733	56,199	
204	Pensions	84,979	97,851	96,325	121,647	
206	Life Insurance	1,021	1,076	1,072	1,123	
207	Medical Insurance	142,028	151,915	149,807	168,024	
209	Disability Insurance	1,834	-	-	-	
210	Unemployment Compensation	3,934	3,132	3,705	2,940	
212	Employer Medicare Liability	11,502	11,562	12,333	13,143	

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
299	Other Fringe Benefits	5,800	6,200	5,800	6,200	
334	Maintenance Agreements	18,278	18,000	18,000	18,000	Cummins South, Simplex Grinnell, Stanley & Fire Ext Sales
335	Maintenance & Repair -- Buildings	8,947	13,000	18,531	16,000	Various vendors as needed
336	Maintenance & Repair -- Equipment	15,060	16,000	17,000	17,000	Various vendors as needed
340	Medical and Dental Services	18,016	18,900	15,095	16,900	Psych test, Pre-employment & Post Accident
347	Pest Control	1,500	1,500	1,500	1,500	Bid Item
354	Transportation Other Than Students	6,005	7,250	5,600	7,250	Prisoner Transports
355	Travel	2,243	4,000	2,173	3,000	PerDiems, Mileage & Lodging, Etc
359	Disposal Fees	2,415	2,750	2,544	2,750	
410	Custodial Supplies	40,936	39,000	41,250	40,000	Inmate population increase
422	Food Supplies	202,689	230,000	235,000	220,000	Inmate Increase & Cost
431	Law Enforcement Supplies	1,463	800	-	1,000	Jail Officer Supplies
441	Prisoner Clothing	11,909	13,000	10,600	13,000	Inmate population increase
451	Uniforms	3,484	4,000	2,829	4,000	Weekly & New Issues for Officers
499	Other Supplies/Materials	2,096	2,800	1,651	2,500	
507	Medical Claims	224,463	250,000	250,000	250,000	Inmate Expense
524	In Service/Staff Development	310	1,000	1,200	1,100	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	7,229	6,500	5,200	6,500	non-recurring items
707	Building Improvements	1,952	16,000	4,444	16,000	**CARRY OVER FROM 2015/16 Capital
709	Data Processing Equipment	1,979	2,500	4,600	3,000	Replace Computers
790	Other Equipment	1,417	7,500	10,978	7,500	Kitchen Replacement Needs
799	Other Capital Outlay	-	-	-	-	Jail Architect expense in County Bldgs 51800
	TOTAL JAIL	\$ 1,689,090	\$ 1,777,287	\$ 1,862,202	\$ 1,926,909	
54230	COMMUNITY REENTRY PROGRAM					Qty. 1 current federal (100%) grant TE15
189	Other Salaries and Wages	\$ -	\$ -	\$ -	\$ -	Federal Grants
201	Social Security	-	-	-	-	
210	Unemployment Compensation	-	-	-	-	
212	Employer Medicare Liability	-	-	-	-	
312	Contracts With Private Agencies	541,826	155,353	258,321	473,154	Staff Expenses
355	Travel	7,713	3,000	3,495	10,148	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	113,056	478	17,495	7,000	Accounting & Evaluation Services
435	Office Supplies	-	470	-	-	
499	Other Supplies & Materials	12,599	479	1,250	3,324	Copier and Misc Office
504	Indirect Cost	9,937	-	-	-	
506	Liability Insurance	-	1,699	-	-	
599	Other Charges	6,001	2,270	27,128	104,894	Liability Ins & Workmans Comp Ins
790	Other Equipment	-	-	14,994	-	
	TOTAL COMMUNITY REENTRY PROGRAM	\$ 691,132	\$ 163,748	\$ 322,683	\$ 598,520	
54240	JUVENILE SERVICES					
312	Contracts with Private Agencies	\$ 13,825	\$ 15,000	\$ 30,000	\$ 30,000	Juvenile Detention Qty increased
399	Other Contracted Services	5,357	7,250	6,000	7,250	Interpreter's services
	TOTAL JUVENILE SERVICES	\$ 19,182	\$ 22,250	\$ 36,000	\$ 37,250	
54410	CIVIL DEFENSE					
103	Assistant	\$ 26,692	\$ 27,395	\$ 27,408	\$ 27,836	1 position
105	Supervisor/Director	46,168	46,720	52,603	47,472	Appointed
106	Deputy Director	-	-	-	-	**1 FT Position Requested
186	Longevity	1,560	1,680	1,680	1,800	2 employees - with 2 requested

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
187	Over Time	15,104	17,000	11,623	-	2 employees - with 2 requested
189	Other Salaries & Wages - EM Field Coordinator		-	-	-	**1 FT Position Requested
201	Social Security	5,460	5,778	5,640	4,806	2 employees - with 2 requested
204	Pensions	11,851	12,284	11,795	10,854	2 employees - with 2 requested
206	Life Insurance	94	94	94	94	2 employees - with 2 requested
207	Medical Insurance	6,605	6,605	10,275	14,002	2 employees - with 2 requested
209	Disability Insurance	244	-	-	-	
210	Unemployment Compensation	216	216	230	196	2 employees - with 2 requested
212	Employer Medicare Liability	1,277	1,351	1,324	1,124	2 employees - with 2 requested
299	Other Fringe Benefits	400	400	400	400	
307	Communication	3,940	4,000	7,500	4,000	Phones only
320	Dues & Memberships	275	300	285	300	EMAT fees
335	Maintenance & Repair -- Building	1,675	1,500	1,050	1,500	EOC Misc Repairs
336	Maintenance & Repair -- Equipment	5,047	5,400	3,000	5,400	Cummins & Xerox
338	Maintenance & Repair -- Vehicles	1,977	3,000	2,500	3,000	2 Trucks
348	Postal Charges	-	100	18	100	
355	Travel	773	1,800	1,546	1,800	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	6,566	7,500	7,271	7,500	Satcom, DishNwork, SWC
412	Diesel Fuel	1,113	3,000	1,000	2,500	BAT Truck, EOC Gen & ICT
425	Gasoline	2,362	3,000	2,000	3,000	
435	Office Supplies	2,187	2,800	2,197	2,800	Additional Badge Supplies
499	Other Supplies & Materials	4,094	3,750	1,305	4,500	Upgrade EOC War Room
524	In-Service/Staff Development	540	675	405	675	Meeting Registrations & Contracted In-Service Staff Development inc volunteers
599	Other Charges	1,438	2,000	900	2,000	ICT
790	Other Equipment	4,499	5,000	5,000	5,000	Replace PC & Haz Mat Oil Pads
	TOTAL CIVIL DEFENSE	\$ 152,157	\$ 163,348	\$ 159,049	\$ 152,658	
	54420 RESCUE SQUAD					
320	Dues & Memberships	\$ 426	\$ 600	\$ 266	\$ 600	** Rebudget reserve yr end for capital
412	Diesel Fuel	198	900	350	300	
425	Gasoline	131	1,100	350	500	
499	Other Supplies & Materials	1,873	2,500	750	5,950	
524	In-Service Staff Development	-	1,300	-	1,300	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	250	162	500	
790	Other Equipment	14,478	23,350	8,000	20,850	*Will rebudget 15/16 Bal for a Capital Needs
	TOTAL RESCUE SQUAD	\$ 17,106	\$ 30,000	\$ 9,878	\$ 30,000	
	54490 CONSOLIDATED COMMUNICATIONS					
103	Assistant	\$ 35,471	\$ 34,163	\$ 36,648	\$ 36,392	1 employee
105	Supervisor/Director	41,884	42,675	43,219	44,240	Appointed -Salary
148	Dispatchers/Radio Operators	391,296	390,603	408,185	424,583	14 employees
169	Part-time Personnel	1,737	7,656	-	-	Short Term to fill in for FMLA reducing 148
186	Longevity	2,880	3,660	3,000	3,120	5 employees
187	Overtime Pay	29,048	21,500	29,036	21,930	Events, Sick, Vac Restaffing storm
189	Other Salaries & Wages	670	16,200	17,125	16,200	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	30,194	32,144	32,518	34,023	
204	Pensions	54,249	67,325	60,000	76,848	
206	Life Insurance	741	749	725	749	
207	Medical Insurance	93,940	105,680	84,211	112,016	
209	Disability Insurance	1,175	-	-	-	

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
210	Unemployment Compensation	2,166	1,836	1,650	1,568	
212	Employer Medicare Liability	7,061	7,518	7,605	7,957	
299	Other Fringe Benefits	3,000	3,200	3,200	3,200	
307	Communication	18,133	25,000	16,098	25,000	ATT& Verizon, Century Link
312	Contracts with Private Agencies	75,686	80,000	34,000	52,000	AT&T, TBI , Short Mtn., Flat Earth, Eagent & Renew Radio Lic., Diverse, Weather Tap
336	Maintenance & Repair -- Equipment	6,575	4,000	6,000	10,000	Phones, Radios & Monitors
338	Maintenance & Repair -- Vehicles	139	500	460	500	Oil Change, Wipers, Battery
348	Postage	165	125	140	200	Mail Reports, TBI Documents, etc
355	Travel	5,113	7,000	5,052	7,000	PerDiems, Mileage & Lodging, Etc
425	Gasoline	953	1,400	1,000	1,100	
435	Office Supplies	5,758	5,500	6,832	6,200	Misc Supplies, Toner, Fax machine, copier
451	Uniforms	992	1,000	1,000	1,000	Uniforms
524	In Service/Staff Development	3,150	4,000	2,475	4,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	328	1,000	250	1,000	Voiance, Unexpected Items
708	Communication Equipment	5,532	-	-	4,000	Cables,modify radio, antenna rescue/fire
709	Data Processing Equipment	965	-	-	250	Mcafee for multiple computers/Kathy/Sam
790	Other Equipment	850	5,000	4,500	5,000	Camera System, Equipment
	TOTAL CONSOLIDATED COMMUNICATIONS	\$ 819,851	\$ 869,433	\$ 804,930	\$ 900,577	
54610	COUNTY CORONER					
399	Other Contracted Services	\$ 5,841	\$ 6,600	\$ 6,600	\$ 6,000	Contract inc \$1.650 per
507	Medical Claims (Autopsy Expenses)	24,460	22,000	29,200	30,000	Estimated
599	Other Charges	-	100	-	100	Misc
	TOTAL COUNTY CORONER	\$ 30,301	\$ 28,700	\$ 35,800	\$ 36,100	
54710	PUBLIC SAFETY GRANTS					Grants (100%) will balance at yr end and rebudget
187	Overtime Pay	\$ 14,565	\$ 17,000	\$ 10,793	\$ 17,000	Impaired Drivers Grant
299	Other Fringe Benefits	3,627	3,500	3,342	3,500	Impaired Drivers Grant
524	In Service/Staff Development		-	620	-	
708	Communication Equipment	10,682	-	-	-	
716	Law Enforcement Equipment	-	-	5,632	-	
790	Other Equipment	-	10,000	6,293	10,000	Impaired Drivers & Visibility Grant
799	Other Capital Outlay	42,253	37,708	18,563	17,708	E-911/Homeland Security Grant
	TOTAL PUBLIC SAFETY GRANTS	\$ 71,127	\$ 68,208	\$ 45,243	\$ 48,208	
55110	LOCAL HEALTH CENTER					
307	Communication	\$ 1,297	\$ 1,300	\$ 1,265	\$ 1,300	
320	Dues & Memberships	200	200	200	200	TN PUBLIC HEALTH ASSOC
328	Janitorial Services	8,220	-	-		Moved to County Maintenance
334	Maintenance Agreements	1,119	1,056	1,119	1,056	Signal Voice Data
335	Maintenance & Repair -- Building	1,546	4,000	10,000	4,000	Repairs, i.e. HVAC units, floor maintenance
348	Postal Charges	-	100	-	-	
359	Disposal Fees	1,558	2,100	2,100	2,100	
410	Custodial Supplies	2,663	4,000	3,500	4,000	Lebanon Chem. & Aramark
435	Office Supplies	765	1,100	682	1,100	
452	Utilities	12,663	17,000	11,105	17,000	
502	Building & Contents Insurance	3,231	3,250	3,341	3,375	
506	Liability Insurance	516	550	533	550	
599	Other Charges	76	100	1,360	150	
	TOTAL LOCAL HEALTH CENTER	\$ 33,854	\$ 34,756	\$ 35,205	\$ 34,831	

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
55120 RABIES AND ANIMAL CONTROL						
103	Assistant(s)	\$ 78,897	\$ 82,184	\$ 80,406	\$ 83,508	3 positions
105	Supervisor/Director	12,277	12,476	12,476	12,726	Appoint (Supplement)
186	Longevity	300	360	360	-	2 employees
187	Overtime Pay	3,109	2,750	3,258	2,750	
189	Other Salaries & Wages	1,010	1,200	152	1,200	Holiday & Admin Pay
201	Social Security	5,773	6,173	5,899	6,249	
204	Pensions	12,335	13,124	11,775	14,117	
206	Life Insurance	133	187	137	187	
207	Medical Insurance	20,054	20,938	18,059	22,193	
209	Disability Insurance	269	-	-	-	
210	Unemployment Compensation	374	342	443	312	3.2 employees
212	Employer Medicare Liability	1,350	1,444	1,379	1,461	
299	Other Fringe Benefits	600	600	400	600	
307	Communication	1,676	1,800	1,484	1,700	
320	Dues & Memberships	-	150	190	200	ACA
333	Licenses	204	480	370	480	
335	Maintenance & Repair -- Building	1,549	2,500	922	2,500	
338	Maintenance & Repair -- Vehicles	823	2,500	3,400	2,500	
340	Medical & Dental Services	-	500	25	500	
348	Postage	239	250	250	250	
355	Travel	220	550	617	650	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services (Lg. dead animal P/U)	59,271	58,000	57,700	61,500	SCTDD \$60,000 & Vet
401	Animal Food and Supplies	4,410	3,100	3,000	4,200	
412	Diesel Fuel	2,445	6,275	1,016	3,000	
413	Drugs & Medical Supplies	300	2,000	634	1,000	
425	Gasoline	5,924	8,000	3,635	6,000	
429	Instructional Supplies & Materials	-	500	170	500	Offset by mandated fines revenue
435	Office Supplies	278	600	300	500	
451	Uniforms	-	1,500	1,725	1,500	
499	Other Supplies/Materials	4,930	4,000	4,281	4,500	
509	Refunds	25	150	25	150	
524	In Service/Staff Development	390	800	450	600	Meeting Registrations & Contracted In-Service Staff Development
718	Motor Vehicle	-	21,000	19,057	22,000	Need to replace old trucks
790	Other Equipment	3,311	4,000	608	4,000	Other Small Equipment & Radios
TOTAL RABIES & ANIMAL CONTROL		\$ 222,476	\$ 260,434	\$ 234,603	\$ 263,533	
55190 OTHER LOCAL HEALTH SERVICES						DGA Grant offset by Rev 100%
161	Secretary(s)	\$ -	\$ 22,834	\$ 22,102	\$ 23,405	1 position - State Classification
189	Other Salaries & Wages	86,918	71,352	67,745	72,891	3 ft & 2 pt positions - State Classification
201	Social Security	5,288	5,889	5,526	6,020	
204	Pensions	9,736	9,870	9,902	10,782	
206	Life Insurance	140	141	141	141	
207	Medical Insurance	13,210	19,815	13,210	21,003	
209	Disability Insurance	249	-	-	-	
210	Unemployment Compensation	490	540	501	490	
212	Employer Medicare Liability	1,237	1,377	1,293	1,408	
299	Other Fringe Benefits	800	800	800	800	
355	Travel	14,130	20,685	15,000	20,800	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	4,521	8,320	4,500	8,320	Interpreter services
524	In Service/Staff Development	115	115	115	115	Meeting Registrations & Contracted In-Service Staff Development
TOTAL OTHER LOCAL HEALTH SERVICES		\$ 136,834	\$ 161,738	\$ 140,835	\$ 166,175	

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
55390 APPROPRIATION TO STATE						
309	Contracts with Government Agencies	\$ 26,070	\$ 30,646	\$ 29,946	\$ 30,646	Health Dept - State Contract
TOTAL APPROPRIATION TO STATE		\$ 26,070	\$ 30,646	\$ 29,946	\$ 30,646	
55510 GENERAL WELFARE ASSISTANCE						
399	Other Contracted Services	\$ 17,775	\$ 17,775	\$ 17,775	\$ 17,775	Contract Services for 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 \$42,000
149	Guard/Laborers	\$ 46,229	\$ 52,180	\$ 49,477	\$ 53,224	
186	Longevity		-	-	-	
187	Overtime Pay	5,467	500	500	500	
189	Other Salaries & Wages	1,048	1,200	678	1,200	Holiday & Admin Pay
201	Social Security	3,171	3,365	3,068	3,430	
204	Pensions	5,280	7,155	6,729	7,750	
206	Life Insurance	90	94	94	94	
207	Medical Insurance	9,774	13,210	12,137	14,002	
209	Disability Insurance	163	-	-	-	
210	Unemployment Compensation	216	216	181	196	
212	Employer Medicare Liability	742	787	719	802	
299	Other Fringe Benefits	200	400	400	400	
310	Contracts with Public Agencies	16,088	8,300	9,050	6,400	Chamber or Commerce Education Funds
355	Travel	-	100	51	75	PerDiems, Mileage & Lodging, Etc
359	Disposal Fees	-	-	-	4,000	
499	Other Supplies and Materials	15,104	14,000	13,898	10,000	Grant related items
524	In Service/Staff Development	320	320	200	500	Meeting Registrations & Contracted In-Service Staff Development
TOTAL LITTER CONTROL		\$ 103,892	\$ 101,828	\$ 97,182	\$ 102,573	
55739 OTHER WASTE COLLECTION						State Route Collections Contract
149	Guard/Laborer	\$ -	\$ -	\$ 6,625	\$ 28,277	1 Employee
187	Over-time	-	-	2,400	1,000	
189	Other Salaries & Wages	-	-	-	200	Holiday/Admin Pay
201	Social Security	-	-	550	1,840	
204	Pensions	-	-	-	4,159	
206	Life Insurance	-	-	8	47	
207	Medical Insurance	-	-	-	7,001	
210	Unemployment Compensation	-	-	30	98	
212	Employer Medicare Liability	-	-	130	430	
299	Other Fringe Benefits	-	-	-	200	
359	Disposal Fees	-	-	1,000	2,500	
425	Gasoline	-	-	-	2,000	
499	Other Supplies & Materials	-	-	-	1,500	
599	Other Charges	-	-	-	500	
TOTAL OTHER WASTE COLLECTION		\$ -	\$ -	\$ 10,743	\$ 49,752	
55900 OTHER PUBLIC HEALTH & WELFARE						
312	Contracts with Other Private Agencies - Drug Free Coalition	\$ 10,000	\$ 10,000	\$ -	\$ -	Drug Free Coalition (Got their Grant Back)
599	Other Charges - TOBAC	41,481	34,706	28,000	34,706	TOBACCO Cessation Grant 100%
TOTAL OTHER PUBLIC HEALTH & WELFARE		\$ 51,481	\$ 44,706	\$ 28,000	\$ 34,706	

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
56300 SENIOR CITIZENS ASSISTANCE						
335	Maintenance & Repair -- FC Senior Citizen's Building	\$ -	\$ 1,500	\$ 275	\$ 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	2,096	3,000	3,000	3,000	
410	Custodial Supplies - Hoyt Baker Senior Ctr	300	400	400	400	
425	Gasoline - Franklin County Senior Ctr	86,076	100,000	55,000	70,000	offset by 100% revenue
	TOTAL SENIOR CITIZENS ASSISTANCE	\$ 110,522	\$ 126,950	\$ 80,725	\$ 96,950	
56700 PARKS AND FAIR BOARDS						
105	Supervisor/Director	\$ 14,882	\$ 15,116	\$ 15,016	\$ 15,419	1 PT Salary position
189	Other Salaries & Wages	10,447	10,930	11,924	11,149	2 Seasonal positions
201	Social Security	1,570	1,627	1,677	1,660	
210	Unemployment Compensation	249	324	214	294	3 employees
212	Employer Medicare Liability	367	381	392	388	
299	Other Fringe Benefits	-	200	100	200	3 employees
307	Communication	445	450	376	450	
334	Maintenance Agreements	180	400	359	400	Life Communications
335	Maintenance & Repair -- Buildings	881	3,500	3,419	3,500	
335	Maintenance & Repair -- Buildings - SMTAP Pavilion	8,765	10,000	12,000	10,000	SMTAP offset by rev
355	Travel	68	100	-	100	
399	Other Contracted Services -SMTAP Pavilion	-	2,500	2,500	2,500	
499	Other Supplies/Materials	3,982	6,500	4,000	6,500	Fuel, Sand, Toiletries
499	Other Supplies/Materials - SMTAP Pavilion	1,424	1,000	1,200	1,000	
599	Other Charges	1,643	700	1,700	700	
	TOTAL PARKS & FAIR BOARDS	\$ 44,903	\$ 53,728	\$ 54,877	\$ 54,259	
57100 AGRICULTURE EXTENSION						
189	Other Salaries & Wages	\$ 59,397	\$ 79,018	\$ 59,450	\$ 79,018	Salaries and benefits for Ag. Ext. are the required local match for Franklin County.
201	Social Security	367	465	366	465	The employees are paid by UT and TSU
210	Unemployment Compensation	71	108	71	98	
212	Employer Medicare	86	109	86	109	
299	Other Fringe Benefits	9,333	12,738	9,419	12,738	
307	Communication	3,020	3,800	3,709	3,800	
355	Travel	2,700	3,880	2,700	3,880	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	444	1,000	370	1,000	AT & T ISP & Copier
499	Other Supplies & Materials	-	1,200	-	1,200	
599	Other Charges	-	2,500	-	2,500	**4-H Program/Ag Ext Operational Expenses
	TOTAL AGRICULTURE EXTENSION	\$ 75,418	\$ 104,818	\$ 76,171	\$ 104,808	
57500 SOIL CONSERVATION						
118	Secretary to Board	\$ 19,886	\$ 24,922	\$ 24,611	\$ 25,324	1 position
186	Longevity	360	-	-	-	
189	Other Salaries & Wages	24,388	27,652	27,186	27,624	1 position & Holiday Pay
201	Social Security	2,696	3,297	3,201	3,320	
204	Pensions	2,229	7,011	6,680	7,501	
206	Life Insurance	82	94	94	94	
207	Medical Insurance	9,474	6,605	6,605	7,001	
209	Disability Insurance	102	-	-	-	

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
210	Unemployment Compensation	387	216	221	196	2 employees
212	Employer Medicare Liability	630	771	748	777	
299	Other Fringe Benefits	400	400	400	400	
320	Dues & Memberships	275	325	-	275	TCDEA, RC&D, NACD, FCSCD, SMTRCD (+Inc)
355	Travel	2,784	2,200	2,000	3,000	PerDiems, Mileage & Lodging, Etc
508	Premiums on Surety Bonds	187	500	-	-	FCSCD & SMT RC&D req Bonds
524	In-Service Staff Development	300	900	1,486	1,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	295	167	278	250	Farm City Day, Fair & Educ Materials
790	Other Equipment	-	-	-	-	
	TOTAL SOIL CONSERVATION	\$ 64,475	\$ 75,060	\$ 73,510	\$ 77,261	
	58120 INDUSTRIAL DEVELOPMENT					
103	Assistant	\$ 19,811	\$ 23,650	\$ 18,255	\$ 24,123	1 PT no benefits position
169	Part-time Employee(s)	-	13,981	6,620	-	
189	Other Salaries & Wages	-	-	-	14,759	1/2 position split with Co Mayor
201	Social Security	1,233	2,352	1,502	2,429	
204	Pensions	331	-	-	2,067	
207	Medical Insurance	669	-	-	3,501	
210	Unemployment Compensation	185	324	270	147	
212	Employer Medicare Liability	288	550	337	568	
299	Other Fringe Benefits	100	300	200	300	
302	Advertising	100	2,000	-	2,000	
307	Communication	-	-	385	400	Phone Only
320	Dues & Memberships	2,139	4,700	4,650	4,700	
328	Janitorial Services	-	6,000	-	6,000	IDBC - credit to co buildings maintenance
334	Maintenance Agreements	3,923	7,500	4,185	7,500	Web-Hosting, Copier & Postage Meter Maint
335	Maintenance & Repair Services - Bldg	770	10,000	75	10,000	
347	Pest Control	900	900	900	900	
348	Postal Charges	166	250	100	250	
355	Travel	1,029	2,400	1,048	4,000	PerDiems, Mileage & Lodging, Etc
359	Disposal Fees	-	-	1,955	2,600	
399	Other Contracted Services	111,905	40,000	7,592	27,300	
425	Gasoline	2,202	2,400	1,518	-	
435	Office Supplies	1,332	200	900	2,000	
508	Premium on Bonds	200	200	326	200	
524	In Service/Staff Development	740	2,000	675	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	2,769	2,500	2,875	4,000	Park Development
799	Other Capital Outlay	-	-	-	51,417	*Carry Balances from prior yrs agreement ID Board dev. Projects 2014/15
	TOTAL INDUSTRIAL DEVELOPMENT	\$ 150,792	\$ 122,206	\$ 54,368	\$ 173,161	
	58190 OTHER ECONOMIC & COMMUNITY DEVELOPMENT					
309	Contracts with Government Agencies	\$ 143,145	\$ 107,156	\$ 107,156	\$ 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	107,044	250,000	700,000	-	SCTDD Housing Grant \$250K, CDBG Nissan \$450K
799	Other Capital Outlay	204,214	-	-	-	SCTDD Crow Creek Fire Dept - Tanker
	TOTAL OTHER ECONOMIC & COMM. DEV.	\$ 494,403	\$ 397,156	\$ 847,156	\$ 147,156	

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
58300 VETERANS SERVICES						
103	Assistant	\$ -	\$ -	\$ 14,876	\$ 27,133	1 Full time hourly position
105	Supervisor/Director	19,785	20,125	20,125	20,528	1 Part time Salary Position
169	Part-time Employee	-	9,100	4,388	-	
186	Longevity	-	-	-	-	
201	Social Security	1,233	1,824	2,170	2,967	
204	Pensions	-	-	1,000	3,800	
206	Life Insurance	-	-	27	47	
207	Medical Insurance	-	-	3,000	7,001	
210	Unemployment Compensation	109	216	258	196	
212	Employer Medicare Liability	288	427	572	694	
299	Other Fringe Benefits	100	200	300	200	
312	Contracts with Private Agencies	399	1,399	399	1,399	Vetrospect - VA Program
320	Dues & Memberships	-	50	-	50	
334	Maintenance Agreements	-	1,800	1,860	1,800	Copier moved from Co Bldgs
354	Transportation - Other Than Students	-	-	-	1,000	** for Veterans
355	Travel	345	900	1,450	1,000	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	337	700	810	1,000	**Increase in claims
508	Premiums on Corporate Surety Bonds	-	-	50	50	
599	Other Charges	-	-	100	100	
524	In Service/Staff Development	40	50	40	50	Meeting Registrations & Contracted In-Service Staff Development
TOTAL VETERANS SERVICES		\$ 22,636	\$ 36,791	\$ 51,425	\$ 69,015	
58400 OTHER CHARGES						
215	On Behalf payments for OPEB	\$ 2,350	\$ 69,000	\$ -	\$ 69,000	ARC Payment for OPEB Trust (reserve)
299	Other Fringe Benefits	6,605	6,605	17,602	20,510	OPEB (currently 3 employees)
340	Medical & Dental Services	2,068	3,500	1,865	3,500	
399	Other Contracted Services	-	5,000	5,000	5,000	OPEB Actuarial
502	Building & Content Insurance	81,324	87,418	84,077	85,759	All Dept Except Health Dept/ increase
506	Liability Insurance	116,188	120,655	120,121	123,057	All Dept Except Health Dept/ increase
507	Medical Claims	22,348	40,000	28,000	40,000	
510	Trustee's Commission	207,425	208,000	208,000	208,000	Fees paid to Trustee
511	Vehicle & Equipment Insurance	98,208	101,533	101,532	103,564	All Depts/ Slight Increase
513	Worker's Compensation	125,808	133,000	135,161	135,660	Increase
515	Liability Claim(s)	2,831	100	2,170	100	
516	Other Self-Insured Claims	-	10,000	-	10,000	
599	Other Charges	4,224	4,000	19,000	134,000	6 mos expense to bring all to minimum grades
TOTAL OTHER CHARGES		\$ 669,379	\$ 788,811	\$ 722,528	\$ 938,150	
90000 CAPITAL PROJECTS						
91190 Other General Government Projects						
733	Solid Waste Equipment	\$ -	\$ 307,463	\$ 259,051	\$ 202,502	Qty 1 Truck, Qty 1 Baler, Qty 1, Packer offset revenue \$40K Yr (Yr 1)
790	Other Equipment	255,235	48,685	4,015	\$ 40,000	Tech Reserve (Fin \$5,645K, Other
799	Other Capital Outlay	-	100,000	15,000	\$ 195,000	Time Clock System \$95K; Unexpected County Capital Expenses
91200 Highway & Street Capital Projects						
714	Highway Equipment	\$ -	\$ 300,000	\$ 300,000	\$ -	Qty 2 Trucks, Qty 1 Backhoe/offset revenue \$48K Yr (Yr 1)
726	State-Aid Projects	-	-	-	-	
799	Other Capital Outlay	-	140,295	140,295	-	UTSI Road State Project
TOTAL CAPITAL PROJECTS		\$ 255,235	\$ 896,443	\$ 718,361	\$ 437,502	

Franklin County, TN					FY 2016-2017 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2014-2015 Actual	2015-2016 Original	2015-2016 Estimated	2016-2017 Proposed	FURTHER EXPLANATION
99100	Transfers Out	\$ 3,006,880	\$ 165,000	\$ 160,000	\$ 15,000	Hwy for Co & E911 Sign Maint \$15K.
	TOTAL OPERATING TRANSFER	\$ 3,006,880	\$ 165,000	\$ 160,000	\$ 15,000	
	Total Estimated Expenditures & Other Uses	\$ 18,721,345	\$ 16,989,010	\$ 16,806,907	\$ 17,046,333	
	Excess of Estimated Revenue & Other Sources	\$ 1,141,774	\$ (1,001,317)	\$ (349,118)	\$ (1,361,470)	
	Over (Under) Estimated Expend. & Other Uses					
	Estimated Beginning Fund Balance - July 1	\$ 7,501,480	\$ 7,872,550	\$ 8,643,254	\$ 2,832,955	
	Estimated Ending Fund Balance -- June 30	8,643,254	6,871,233	8,294,136	1,471,485	
	Adjustment for Encumbrances					
	Less Reserves 2014-15 (5,322,681)					
	Committed for Other Purposes 34690		(5,000,000)	(5,000,000)		Sale of Hospital Proceeds
	Assigned for General Government 34710		(67,712)	(67,712)		Unclaimed Property Proceeds
	Assigned for Other Operations 34745		(324,469)	(393,469)		OPEB ARC Reserve
						Fund Balance Requirement 2.5% = \$419,700
	Estimated UNDESIGNATED Ending Fund Balance As of June 30	\$ 8,643,254	\$ 1,479,052	\$ 2,832,955	\$ 1,471,485	Unassigned Fund Balance Ideal Benchmark 5% = \$839,000

Franklin County, TN						FY 2016-2017 Budget
Courthouse & Jail Maintenance Fund # 112						
Fund #112	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
Account No.		Actual	Original	Estimated	Proposed	
Estimated Revenues						
40000	LOCAL TAXES					
40200	County Local Option Taxes					
40260	Litigation Tax - Special Purpose	\$ -	\$ -	\$ -	\$ -	
40266	Litigation Tax -- Jail, Workhouse, Courthouse	155,890	153,000	158,520	148,000	
	TOTAL LOCAL TAXES	\$ 155,890	\$ 153,000	\$ 158,520	\$ 148,000	
	Total Estimated Revenues	\$ 155,890	\$ 153,000	\$ 158,520	\$ 148,000	
Estimated Expenditures						
58000	OTHER GENERAL GOVERNMENT					
58400	Other Charges					
510	Trustee's Commission	\$ 1,549	\$ 1,600	\$ 1,582	\$ 1,600	
	TOTAL OTHER CHARGES	\$ 1,549	\$ 1,600	\$ 1,582	\$ 1,600	
	Total Estimated Expenditures	\$ 1,549	\$ 1,600	\$ 1,582	\$ 1,600	
99000	OTHER USES					
99100	Transfers Out					
590	Transfers to Other Funds	\$ 152,600	\$ 150,000	\$ 150,000	\$ 145,000	Transfer To Gen Debt Serv Fund
	TOTAL OTHER USES	\$ 152,600	\$ 150,000	\$ 150,000	\$ 145,000	
	Total Estimated Expenditures & Other Uses	\$ 154,149	\$ 151,600	\$ 151,582	\$ 146,600	
	Excess of Estimated Revenue Over (Under)	\$ 1,741	\$ 1,400	\$ 6,938	\$ 1,400	
	Estimated Expenditures					
	Estimated Beginning Fund Balance July 1	\$ 21,955	\$ 19,424	\$ 23,696	\$ 30,634	
	Adjustments					
	Estimated Ending Fund Balance June 30	\$ 23,696	\$ 20,824	\$ 30,634	\$ 32,034	Revenue Mandated
						Fund Balance Required 5%=\$7,330

Franklin County, TN Public Library Fund # 115					FY 2016-2017 Budget	
Fund #115						
Account No.	Account Description	2014-2015 Actual	2015-2016 Orig Budgeted	2015-2016 Estimated	2016-2017 Proposed	FURTHER EXPLANATION
Estimated Revenues						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Tax	\$ 278,033	\$ 275,988	\$ 277,147	\$ 276,329	Represents \$0.0313 - 0.0002 = \$0.0311
40120	Trustee's Collections - Prior Year	5,567	7,655	6,255	7,655	
40125	Trustee's Collections - Bankruptcy	101	125	557	125	
40130	Circuit/Clerk & Master Collections - Prior Year	7,471	8,700	4,072	8,700	
40140	Interest and Penalty	1,229	1,489	1,385	1,489	
40161	Payments in Lieu of Taxes - TVA	123	125	140	125	
40162	Payments in Lieu of Taxes - Local Utilities	914	1,275	815	1,275	
40163	Payments in Lieu of Taxes - Other	594	750	595	750	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	\$ 1,793	\$ 1,800	\$ 1,676	\$ 1,800	
	TOTAL LOCAL TAXES	\$ 295,825	\$ 297,907	\$ 292,642	\$ 298,248	
41000	LICENSES AND PERMITS					
41100	Licenses					
41140	Cable TV Franchise	\$ 1,501	\$ 1,500	\$ 1,648	\$ 1,650	
	TOTAL LICENSES AND PERMITS	\$ 1,501	\$ 1,500	\$ 1,648	\$ 1,650	
43000	CHARGES FOR CURRENT SERVICES					
43100	General Service Charges					
43190	Other General Service Charges	\$ 14,829	\$ 17,250	\$ 16,319	\$ 17,000	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 14,829	\$ 17,250	\$ 16,319	\$ 17,000	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44110	Interest Earned	\$ 544	\$ 550	\$ 546	\$ 550	
44146	E-Rate Funding	-	-	-	16,000	
44170	Miscellaneous Refunds	-	-	10	-	
44990	Other Local Revenues	2,315	2,500	2,495	2,500	
	TOTAL OTHER LOCAL REVENUES	\$ 2,859	\$ 3,050	\$ 3,051	\$ 19,050	
47000	FEDERAL GOVERNMENT					
47500	FEDERAL THROUGH STATE					
47590	OTHER FEDERAL THROUGH STATE	\$ 2,076	\$ 2,000	\$ 2,188	\$ 2,200	Tech Grant
	TOTAL FEDERAL GOVERNMENT	\$ 2,076	\$ 2,000	\$ 2,188	\$ 2,200	
48000	OTHER GOVERNMENTS & CITIZENS GROUPS					
48130	Contributions	\$ 27,125	\$ 29,250	\$ 31,125	\$ 29,250	Winchester, Decherd, Estill Springs & Other Misc
48610	Donations	1,015	2,000	700	1,500	
	TOTAL GENERAL GOVERNMENT GRANTS	\$ 28,140	\$ 31,250	\$ 31,825	\$ 30,750	
	Total Estimated Revenues & Other Sources	\$ 345,230	\$ 352,957	\$ 347,673	\$ 368,898	
Estimated Expenditures						
56500	LIBRARIES					
103	Assistant(s)	\$ 48,213	\$ 49,401	\$ 54,218	\$ 97,777	3 FT positions
105	Supervisor/Director	41,884	42,675	32,012	43,528	Appointed - Salary
129	Librarians	24,309	25,131	25,308	-	1 FT position moved to line 103
137	Educ Media Personnel	-	-	-	35,546	1 FT position
169	Part-time Employee(s)	-	-	-	22,200	5 PT moved from line 189
184	Educational Incentive -- Co. Official/Admin. Officer	-	-	-	850	COCTP
185	Educational Incentive -- Other County Employees	-	-	-	-	COCTP
186	Longevity	1,560	1,680	1,680	840	2 employees
187	Over Time	188	-	-	-	
189	Other Salaries & Wages	25,239	25,000	39,044	2,856	Admin & Worked Holiday Hrs
201	Social Security	8,575	8,987	9,371	12,689	
204	Pensions	15,571	16,181	13,923	25,551	
206	Life Insurance	171	187	175	234	
207	Medical Insurance	26,509	26,420	20,122	35,005	
209	Disability Insurance	388	-	-	-	
210	Unemployment Compensation	725	864	877	820	

Franklin County, TN Public Library Fund # 115					FY 2016-2017 Budget	
Fund #115						
Account No.	Account Description	2014-2015 Actual	2015-2016 Orig Budgeted	2015-2016 Estimated	2016-2017 Proposed	FURTHER EXPLANATION
212	Employer Medicare Liability	2,005	2,102	2,190	2,968	
299	Other Fringe Benefits	910	1,060	950	1,060	
307	Communications	1,384	2,200	2,600	2,600	eRate decrease in voice
320	Dues & Memberships	420	210	493	210	
335	Maintenance & Repair - Building	17,990	22,500	18,533	22,500	Painting & Lawn Maintenance
337	Maintenance & Repair - Office Equipment	2,399	2,500	2,162	2,500	KMBS Copier
355	Travel	998	1,200	1,190	1,200	
399	Other Contracted Services	4,059	4,500	8,015	5,200	Comcast, Verso, St Consortium, Movie License
410	Custodial Supplies	-	-	-	700	
432	Library Books/Media	21,996	30,000	25,000	25,000	Adult & Juv Books, Audio Visuals, Periodicals
435	Office Supplies	685	1,750	1,700	1,750	
437	Periodicals	-	-	-	2,000	Magazines & Online
499	Other Supplies & Materials	3,056	2,600	5,498	2,000	Archival Mat's & Other
499	Other Supplies & Materials - Progm	-	-	-	3,000	Programming
524	In-Service Staff Development	-	-	-	1,500	
599	Other Charges	881	1,000	5,416	2,000	
709	Data Processing Equipment - TECH	4,355	2,000	2,537	3,000	
719	Office Equipment	-	35,000	3,392	2,000	
799	Other Capital Outlay	-	5,000	1,085	5,000	
	TOTAL LIBRARIES	\$ 254,470	\$ 310,147	\$ 277,491	\$ 364,084	
	58400 OTHER CHARGES					
340	Medical & Dental Services	\$ -	\$ 100	\$ 30	\$ 100	
347	Pest Control	600	600	600	600	Bid Item
359	Disposal Fees	-	-	-	1,100	Dumpster Fee
452	Utilities	19,946	22,000	21,209	22,000	5% incr per WUS/3% incr per ERPUD
502	Building & Content Insurance	3,281	3,310	3,392	3,376	
506	Liability Insurance	1,123	1,200	1,161	1,224	
507	Medical Claims	-	100	460	100	
509	Refunds	108	-	-	-	
510	Trustee's Commission	6,015	6,000	5,947	6,000	
513	Workers Compensation	3,120	3,310	2,559	3,310	
516	Liability Claims	-	250	-	250	
	TOTAL OTHER EXPENDITURES	\$ 34,193	\$ 36,870	\$ 35,358	\$ 38,060	
	91150 Social, Cultural & Recreational Projects					
707	Building Improvements	83,616	-	-	20,000	Library Restructure Project
719	Office Equipment	-	-	-	18,000	
	Total Social, Cultural & Recreational Projects	83,616	-	-	38,000	
	99100 Transfers Out	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	Financial Software Library Portion
	TOTAL OPERATING TRANSFER	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
	Total Estimated Expenditures	\$ 375,279	\$ 350,017	\$ 315,849	\$ 443,144	
	Excess of Estimated Revenues Over (Under)					
	Estimated Expenditures	\$ (30,049)	\$ 2,940.49	\$ 31,824	\$ (74,245)	
	Estimated Beginning Fund Balance July 1	287,400	258,443	257,351	289,175	
	Adjust for Encumbrances					
	Estimated Ending Fund Balance June 30	\$ 257,351	\$ 261,383	\$ 289,175	\$ 214,929	Fund Balance Requirement 5% = \$21,943

Franklin County, TN					FY 2016-2017 Budget	
Solid Waste Fund # 116						
Fund #116						
Account No.	Account Description	2014-2015 Actual	2015-2016 Original	2015-2016 Estimated	2016-2017 Proposed	FURTHER EXPLANATION
Estimated Revenues						
40000 LOCAL TAXES						
40100 County Property Taxes						
40110	Current Property Taxes	\$ 932,966	\$ 1,491,629	\$ 1,490,956	\$ 1,502,597	Represents \$0.2433 Estimated
40120	Trustee's Collection - Prior Year	18,263	26,000	22,344	26,000	
40125	Trustee's Collection - Bankruptcy	378	400	194	300	
40130	Clerk & Master Collection Prior Year	19,621	21,000	17,409	18,500	
40140	Interest and Penalty	4,216	5,200	4,947	5,000	
40161	Payment in Lieu of Taxes - TVA	589	650	874	1,700	
40163	Payment in Lieu of Taxes -- Other	55	125	197	200	
40300 STATUTORY LOCAL TAXES						
40320	Bank Excise Tax	8,622	8,650	13,038	13,000	
	TOTAL LOCAL TAXES	\$ 984,710	\$ 1,553,654	\$ 1,549,959	\$ 1,567,297	
41100 LICENSES						
41140	Cable TV Franchise	\$ 7,219	\$ 7,050	\$ 12,763	\$ 12,800	
	TOTAL LICENSES	\$ 7,219	\$ 7,050	\$ 12,763	\$ 12,800	
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	23,209	24,000	39,891	40,000	
43114	Solid Waste Disposal Fees	9,235	-	10,276	11,000	
43190	Other General Service Charges	-	11,000	-	-	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 42,444	\$ 45,000	\$ 60,167	\$ 61,000	
44000 OTHER LOCAL REVENUES						
44100 Recurring Items						
44110	Interest Earned	\$ 67,715	\$ 66,000	\$ 62,555	\$ 66,000	
44120	Leases/Rentals	-	4,800	-	-	
44145	Sale of Recycled Material	133,278	160,000	134,157	160,000	
44170	Miscellaneous Refunds	-	500	516	500	
44500 Nonrecurring Items						
44530	Sale of Equipment	-	-	-	-	
44990	Other Local Revenues	-	500	-	500	
	TOTAL OTHER LOCAL REVENUES	\$ 200,993	\$ 231,800	\$ 197,228	\$ 227,000	
46100 GENERAL GOVERNMENT GRANTS						
46170	Solid Waste Grants	\$ 15,270	\$ 16,000	\$ 32,598	\$ 30,000	
	TOTAL GENERAL GOVERNMENT GRANTS	\$ 15,270	\$ 16,000	\$ 32,598	\$ 30,000	
49800 OPERATING TRANSFERS						
	Transfers In	\$ -	\$ 150,000	\$ 150,000	\$ -	Operating Cash
	TOTAL OPERATING TRANSFERS	\$ -	\$ 150,000	\$ 150,000	\$ -	
	Total Estimated Revenues & Other Sources	\$ 1,250,636	\$ 2,003,504	\$ 2,002,715	\$ 1,898,097	
Estimated Expenditures						
55720 SANITATION EDUCATION/INFORMATION						
302	Advertising	\$ 1,398	\$ 1,500	\$ 1,500	\$ 1,600	
499	Other Supplies & Materials	-	300	300	300	
	TOTAL SANITATION EDUC./INFO.	\$ 1,398	\$ 1,800	\$ 1,800	\$ 1,900	
55732 CONVENIENCE CENTERS						
149	Laborers	\$ 175,794	\$ 173,000	\$ 179,713	\$ 183,600	
201	Social Security	11,015	10,862	11,285	11,520	
210	Unemployment Compensation	1,921	2,754	2,440	2,400	
212	Employer Medicare Liability	2,576	2,540	2,637	2,694	
299	Other Fringe Benefits	1,875	2,200	2,200	2,200	
307	Communication	9,531	9,500	8,943	10,000	
335	Maintenance & Repair -- Buildings	4,613	7,000	5,200	10,000	
336	Maintenance & Repair -- Equipment	9,559	21,000	12,252	20,000	
399	Other Contracted Services	-	-	-	7,000	H & R Portables
452	Utilities	11,925	14,000	13,394	14,000	
499	Other Supplies & Materials	2,717	4,500	2,600	4,500	
599	Other Charges	-	-	-	1,000	
733	Solid Waste Equipment	-	-	-	25,000	Replace Packer (LRP 1 per yr)
799	Other Capital Outlay	19,200	-	-	20,000	Paving a center
	TOTAL CONVENIENCE CENTERS	\$ 250,726	\$ 247,357	\$ 240,664	\$ 313,914	

Franklin County, TN					FY 2016-2017 Budget	
Solid Waste Fund # 116						
Fund #116						
Account No.	Account Description	2014-2015 Actual	2015-2016 Original	2015-2016 Estimated	2016-2017 Proposed	FURTHER EXPLANATION
55733	TRANSFER STATIONS					
105	Supervisor/Director	\$ 35,736	\$ 54,000	\$ 54,000	\$ 55,080	1 appointed
106	Deputy(ies)	27,084	34,186	34,251	34,055	1 position
141	Foreman	32,249	39,572	40,537	39,421	1 position
142	Mechanic	17,939	-	-	-	Removing Job Class
145	Equipment Operators - Light	86,858	69,210	69,713	68,946	2 positions
147	Truck Driver(s)	24,910	193,042	167,633	192,305	6 positions
149	Laborer(s)	48,649	20,960	25,320	20,880	1 position
169	Part-time Personnel	4,810	9,152	10,822	10,548	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	-	-	-	-	
185	Educational Incentive -- Other County Employees	-	-	-	-	
186	Longevity	4,140	3,360	3,360	2,400	4 employees
187	Overtime	3,663	2,500	1,800	2,500	
189	Other Salaries & Wages (Worked Holidays)	2,233	1,200	400	1,200	
201	Social Security	17,238	26,640	25,012	26,650	
204	Pensions	26,088	56,633	49,027	60,193	
206	Life Insurance	472	562	542	562	
207	Medical Insurance	57,286	79,260	65,300	84,012	
209	Disability Insurance	677	-	-	-	
210	Unemployment Compensation	1,596	1,296	1,443	1,274	
212	Employer Medicare Liability	4,031	6,230	5,626	6,233	
299	Other Fringe Benefits	2,100	2,500	2,575	2,500	
307	Communication	1,274	1,500	1,379	1,500	
309	Contracts with Government Agencies	323,339	525,000	418,761	510,000	ISWA & TDEC
312	Contracts with Private Agencies	45,420	75,000	51,681	60,000	Tire Disposal - Mulching, CSX
320	Dues & Memberships	-	300	300	300	SWA
335	Maintenance & Repair - Buildings	-	-	1,000	5,000	
336	Maintenance & Repair - Equipment	12,471	20,000	12,490	15,000	
338	Maintenance & Repair - Vehicles	6,324	5,000	6,500	8,000	
347	Pest Control	980	1,000	1,000	1,200	
348	Postage	147	175	150	160	
355	Travel	1,039	1,500	2,411	2,500	SWA Conference
361	Permits	1,575	2,000	100	2,000	State Permits
412	Diesel Fuel	31,149	35,000	23,001	26,000	
418	Equipment Parts	-	26,000	28,139	27,000	
424	Garage Supplies	-	12,000	5,248	8,500	
425	Gasoline	2,826	4,000	2,501	3,000	
433	Lubricants	3,231	2,600	4,156	4,200	
435	Office Supplies	1,518	2,200	1,928	2,200	
450	Tires & Tubes	10,658	10,000	10,159	12,000	
451	Uniforms	2,610	2,500	2,399	2,500	
452	Utilities	6,814	11,000	10,002	11,000	
453	Vehicle Parts	9,648	-	2,600	2,500	
499	Other Supplies & Materials	16,185	2,500	13,245	14,000	
524	In-Service Staff Development	685	1,500	2,250	2,250	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	400	1,000	200	500	
733	Solid Waste Equipment	7,421	-	20,000	40,000	
790	Other Equipment		-	-	-	
	TOTAL TRANSFER STATIONS	\$ 883,473	\$ 1,342,078	\$ 1,178,961	\$ 1,370,068	
55770	POST CLOSURE CARE COST					
312	Contracts with Private Agencies	\$ 6,850	\$ 12,000	\$ 8,406	\$ 10,000	Landfill --well testing & methane maint.
	TOTAL POST CLOSURE CARE COST	\$ 6,850	\$ 12,000	\$ 8,406	\$ 10,000	
58400	OTHER EXPENDITURES					
340	Medical & Dental Services	\$ 215	\$ 1,000	\$ 310	\$ 600	
502	Building & Content Insurance	14,533	14,850	15,025	15,800	
506	Liability Insurance	16,955	17,200	17,530	17,800	
507	Medical Claims	14,178	6,000	7,929	6,000	
509	Refunds	1,186	-	-	-	
510	Trustee's Commission	20,574	21,000	35,000	35,000	
511	Vehicle & Equipment Insurance	16,955	17,200	18,623	21,000	
513	Workers Compensation	8,640	9,000	7,619	8,200	

Franklin County, TN					FY 2016-2017 Budget	
Solid Waste Fund # 116						
Fund #116						
Account No.	Account Description	2014-2015 Actual	2015-2016 Original	2015-2016 Estimated	2016-2017 Proposed	FURTHER EXPLANATION
516	Liability Claims	-	2,000	1,000	2,000	
599	Other Charges	184	500	300	500	
	TOTAL OTHER EXPENDITURES	\$ 93,420	\$ 88,750	\$ 103,336	\$ 106,900	
	99100 OPERATING TRANSFERS					
590	Transfers to Other Funds	\$ 3,803	\$ 193,803	\$ 193,803	\$ 43,803	\$100K Operating Cash Pr Yr, \$3,803 Financial Software Maint, & \$40K to Co Gen for 2015/16 Equip
	TOTAL OPERATING TRANSFER	\$ 3,803	\$ 193,803	\$ 193,803	\$ 43,803	
	Total Estimated Expenditures	\$ 1,239,670	\$ 1,885,788	\$ 1,726,970	\$ 1,846,585	
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ 10,966	\$ 117,716	\$ 275,745	\$ 51,512	
	Estimated Beginning Fund Balance July 1	244,203	250,777	255,169	530,914	
	Adjust for Encumbrances					
	Estimated Ending Fund Balance June 30	\$ 255,169	\$ 368,494	\$ 530,914	\$ 582,427	Fund Balance Requirement 5% = \$92,070

Franklin County, TN						FY 2016-2017 Budget
Local Purpose Tax (Rural Fire) Fund # 120						
Fund #120						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
Estimated Revenues						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Taxes	\$ 347,232	\$ 343,680	\$ 352,386	\$ 345,527	Represents \$0.0741
40120	Trustee's Collection - Prior Year	6,248	10,000	8,394	8,400	
40125	Trustee's Collection - Bankruptcy	129	150	80	150	
40130	Clerk & Master Collection Prior Year	6,916	7,600	4,967	6,000	
40140	Interest & Penalty	1,527	2,060	1,726	1,726	
40161	Payment in Lieu of Taxes - TVA	283	300	259	280	
40163	Payment in Lieu of Taxes - Other	26	75	60	60	
40200	County Local Option Taxes					
40220	Hotel/Motel Tax	212,104	205,000	231,389	235,000	
	TOTAL LOCAL TAXES	\$ 574,465	\$ 568,865	\$ 599,261	\$ 597,143	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	\$ 4,139	\$ 4,000	\$ 3,969	\$ 4,000	
	TOTAL STATUTORY LOCAL TAXES	\$ 4,139	\$ 4,000	\$ 3,969	\$ 4,000	
41100	LICENSES & PERMITS					
41140	Cable TV Franchise	\$ 3,466	\$ 3,400	\$ 3,830	\$ 3,850	
41520	Building Permits	20,000	20,000	20,000	20,000	
	TOTAL LICENSES & PERMITS	\$ 23,466	\$ 23,400	\$ 23,830	\$ 23,850	
44000	OTHER LOCAL REVENUE					
44100	RECURRING ITEMS					
44170	Miscellaneous Refunds	\$ -	\$ -	\$ -	\$ -	
	TOTAL OTHER LOCAL REVENUE	\$ -	\$ -	\$ -	\$ -	
	TOTAL ESTIMATED REVENUES	\$ 602,070	\$ 596,265	\$ 627,060	\$ 624,993	
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	472,000	520,000	531,500	525,000	\$30,000 to each of 15 Depts.
399	Other Contracted Services - Incentive	-	-	-	200,000	\$13,333.33 to each of 15 Depts.
425	Gasoline	75	150	-	150	Gas for Fire Safety House Truck
499	Other Supplies & Materials	1,369	2,000	-	2,000	Training Association Alloc
509	Refunds	636	-	-	-	
510	Trustee's Commission	9,717	10,000	9,776	9,800	
524	In-Service Staff Development	-	100	-	100	Training Association Alloc
599	Other Charges	388	750	490	5,000	Charges incurred for hrs wrkd
790	Other Equipment	-	100	-	4,000	Training Association Alloc
	TOTAL FIRE PREVENTION & CONTROL	\$ 486,185	\$ 536,100	\$ 543,766	\$ 749,050	
	TOTAL ESTIMATED EXPENDITURES	\$ 486,185	\$ 536,100	\$ 543,766	\$ 749,050	
	Excess of Estimated Revenue & Other Sources Over (Under) Estimated Expenditures	\$ 115,885	\$ 60,165	\$ 83,294	\$ (124,057)	
	Estimated Beginning Fund Balance July 1	\$ 82,759	\$ 160,479	\$ 198,644	\$ 281,938	
	Reserve Committed for Public Safety 120-34725	\$ -	\$ -	\$ -	\$ -	
	Estimated Ending Fund Balance June 30	\$ 198,644	\$ 220,644	\$ 281,938	\$ 157,881	Fund Balance Required 5%=\$37,453

Franklin County, TN					FY 2016-2017 Budget	
Drug Control Fund # 122						
Fund # 122						
Account No.	Account Description	2014-2015 Actual	2015-2016 Original	2015-2016 Estimated	2016-2017 Proposed	FURTHER EXPLANATION
Estimated Revenues						
42000	FINES, FORFEITURES AND PENALTIES					
42100	Circuit Court					
42140	Drug Control Fines	\$ 6,348	\$ 8,200	\$ 2,943	\$ 6,000	
42300	General Sessions Court					
42340	Drug Control Fines	\$ 14,511	\$ 14,500	\$ 5,594	\$ 14,000	
42900	Other Fines, Forfeitures and Seizures					
42910	Proceeds from Confiscated Property	\$ 26,935	\$ 30,000	\$ 49,249	\$ 30,000	
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 47,794	\$ 52,700	\$ 57,786	\$ 50,000	
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	\$ 191	\$ 300	\$ 67	\$ 200	
44500	Nonrecurring Items					
44530	Sale of Equipment	\$ 4,349	\$ 5,000	\$ 2,500	\$ 5,000	
44540	Sale of Property	1,300	5,000	2,500	2,500	
	TOTAL OTHER LOCAL REVENUES	\$ 5,840	\$ 10,300	\$ 5,067	\$ 7,700	
47600	Direct Federal Revenue					
47990	Other Direct Federal Revenue	\$ 6,833	\$ 40,000	\$ 16,778	\$ 30,000	
	TOTAL DIRECT FEDERAL REVENUE	\$ 6,833	\$ 40,000	\$ 16,778	\$ 30,000	
48000	OTHER GOV'TS. & CITIZENS GROUPS					
48600	Citizens Groups					
48610	Donations	\$ 1,700	\$ 50	\$ 3,250	\$ 1,500	
	TOTAL OTHER GOV. & CITIZENS GROUPS	\$ 1,700	\$ 50	\$ 3,250	\$ 1,500	
	Total Estimated Revenues	\$ 62,167	\$ 103,100	\$ 82,881	\$ 89,250	
Estimated Expenditures						
54000	PUBLIC SAFETY					
54150	Drug Enforcement					
319	Drug Control Payments	\$ 25,000	\$ 15,000	\$ 20,000	\$ 18,000	Equitable Sharing (\$8K)
336	Maintenance & Repair -- Equipment	-	500	-	500	
338	Maintenance & Repair -- Vehicles	150	650	-	650	
340	Medical & Dental	-	250	-	250	Meth Physicals & Lab
355	Travel	2,689	2,000	3,061	3,100	
399	Other Contracted Services	4,702	8,000	6,000	5,000	
401	Animal Food and Supplies	2,526	1,400	1,100	1,400	
429	Instructional Materials & Supplies	8,616	13,000	8,000	8,500	
431	Law Enforcement Supplies	-	2,000	-	1,500	
499	Other Supplies & Materials	1,823	2,200	2,430	2,500	
509	Refunds	-	50	-	50	
524	In-Service Staff Development	1,925	3,200	1,590	2,000	
599	Other Charges	11,959	7,500	13,000	12,000	
716	Law Enforcement Equipment	9,279	16,000	-	8,000	
718	Motor Vehicles	32,911	28,000	25,690	28,000	Equitable Sharing (\$5,277.61)
790	Other Equipment	5,496	3,000	489	1,500	
	TOTAL DRUG ENFORCEMENT	\$ 107,076	\$ 102,750	\$ 81,360	\$ 92,950	

Fund # 122						
Account No.	Account Description	2014-2015 Actual	2015-2016 Original	2015-2016 Estimated	2016-2017 Proposed	FURTHER EXPLANATION
58000	OTHER GENERAL GOVERNMENT					
58400	Other Charges					
510	Trustee's Commission	\$ 567	\$ 700	\$ 575	\$ 700	
	TOTAL OTHER CHARGES	\$ 567	\$ 700	\$ 575	\$ 700	
	Total Estimated Expenditures	\$ 107,643	\$ 103,450	\$ 81,935	\$ 93,650	
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ (45,476)	\$ (350)	\$ 946	\$ (4,400)	
	Estimated Beginning Fund Balance -- July 1	84,519	63,264	39,043	39,989	
	Adjust for Encumbrances					
	Estimated Ending Fund Balance -- June 30	\$ 39,043	\$ 62,914	\$ 39,989	\$ 35,589	Revenue Mandated Fund Balance Required 5%=\$4,682

Franklin County, TN					FY 2016-2017 BUDGET	
Highway/Public Works Fund # 131						
Fund # 131						
Account No.	Account Description	2014-2015 Actual	2015-2016 Original	2015-2016 Estimated	2016-2017 Proposed	FURTHER EXPLANATION
Estimated Revenues						
40000	LOCAL TAXES					
40100	COUNTY PROPERTY TAXES					
40110	Current Property Taxes	\$ 544,806	\$ 554,621	\$ 554,621	\$ 558,878	Represents \$0.0629
40120	Trustee's Collection Prior Year	11,643	12,000	11,650	11,650	
40125	Trustee's Collection Bankruptcy	144	250	950	500	
40130	Clerk & Master Collection Prior Year	15,217	15,000	9,103	9,000	
40140	Interest and Penalty	2,390	2,500	2,611	2,600	
40161	Payment in Lieu of Taxes - TVA	240	250	260	260	
40162	Payment in Lieu of Taxes - Local Utilities	1,793	2,000	1,634	1,550	
40163	Payment in Lieu of Taxes - Other	1,164	2,250	1,194	1,300	
40200	COUNTY LOCAL OPTION TAXES					
40280	Mineral Severance Tax	42,916	44,000	44,121	54,000	Audit expected to increase revenue
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	3,512	3,500	3,367	3,500	
	TOTAL LOCAL TAXES	\$ 623,825	\$ 636,371	\$ 629,511	\$ 643,238	
41100	LICENSES AND PERMITS					
41140	Cable TV Franchise	\$ 2,940	\$ 2,900	\$ 3,207	\$ 3,200	
	TOTAL LICENSES AND PERMITS	\$ 2,940	\$ 2,900	\$ 3,207	\$ 3,200	
43000	CHARGES FOR CURRENT SERVICES					
43100	GENERAL SERVICE CHARGE					
43190	Other General Service Charges	\$ 1,965	\$ 4,000	\$ 200	\$ 500	Serv. Charge to State & Federal Govt. Entities for Req
43380	Vending Machine Collections	50	-	50	50	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 2,015	\$ 4,000	\$ 250	\$ 550	
44000	OTHER LOCAL REVENUES					
44100	RECURRING ITEMS					
44130	Sale of Materials and Supplies	\$ -	\$ 1,200	\$ 702	\$ 1,000	Matls. Charge to Govt. entities for Req
44170	Miscellaneous Refunds	7,188	1,000	3,171	1,000	Misc. Refunds & Occ Accident
44500	NONRECURRING ITEMS					
44530	Sale of Equipment	-	15,000	12,701	20,000	Surplus Equip. Sales
44560	Damages Recovered from Individuals	-	100	-	100	Chgs. To Individuals -- Ex: guardrail repair
44990	Other Local Revenues	-	100	-	100	
	TOTAL OTHER LOCAL REVENUES	\$ 7,188	\$ 17,400	\$ 16,574	\$ 22,200	
46000	STATE OF TENNESSEE					
46400	Public Works Grants					
46410	Bridge Program	\$ 67,274	\$ 421,400	\$ -	\$ 412,972	Neal Crk Bridge & Norwood Crk Bridge (98/2)
46420	State Aid Program	274,617	147,000	-	800,000	Old Estill Sprgs Rd, Buncombe Rd & Crawford Ln (98/2)
46800	Other State Revenues					
46920	Gasoline and Motor Fuel Tax	1,925,877	1,940,000	1,978,201	1,978,201	
46930	Petroleum Special Tax	29,621	29,622	29,622	29,622	
	TOTAL STATE OF TENNESSEE	\$ 2,297,389	\$ 2,538,022	\$ 2,007,823	\$ 3,220,795	
	TOTAL ESTIMATED REVENUES	\$ 2,933,357	\$ 3,198,693	\$ 2,657,365	\$ 3,889,983	
49000	OTHER SOURCES					
49800	Transfers In	\$ 6,880	\$ 20,000	\$ 15,000	\$ 15,000	E-911 sign maint and jobs done for other entities
	Total Other Sources (Non-Revenue)	\$ 6,880	\$ 20,000	\$ 15,000	\$ 15,000	
	Total Estimated Revenues & Other Sources	\$ 2,940,237	\$ 3,218,693	\$ 2,672,365	\$ 3,904,983	
Estimated Expenditures						
61000	ADMINISTRATION					
101	County Official	\$ 77,290	\$ 77,290	\$ 77,290	\$ 78,859	Elected - State Mandated
103	Assistant	115,492	121,884	120,771	121,439	3 positions
184	Educational Incentive (COCTP & Official Educ.)	-	-	850	950	1 employee
185	Educational Incentive (COCTP & Emp. Educ.)	-	-	-	-	
186	Longevity	4,140	3,600	3,600	3,600	3 employees
187	Overtime Pay	1,205	2,500	2,383	2,500	2 positions O/T
189	Other Salaries and Wages	350	4,000	1,000	4,000	Commission Right of Way Project

Fund # 131						
Account No.	Account Description	2014-2015 Actual	2015-2016 Original	2015-2016 Estimated	2016-2017 Proposed	FURTHER EXPLANATION
191	Board & Committee Member Fees	21,320	21,600	21,600	21,600	Highway Commission
201	Social Security	13,578	14,376	14,150	14,505	Employees & Hwy. Commission
204	Pensions	24,894	27,056	27,020	29,034	Employees Only
206	Life Insurance	183	187	187	187	" "
207	Medical Insurance	27,542	26,420	26,419	28,004	" "
208	Dental Insurance	1,012	972	1,033	1,032	" "
209	Disability Insurance	646	-	-	-	" "
210	Unemployment Compensation		1,500	2	1,500	Non-Contributory Employer
212	Employer Medicare	3,173	3,362	3,310	3,392	Employees & Hwy. Commission
299	Other Fringe Benefits	579	1,000	848	1,000	Safety Incentive, Christmas Bonus
320	Dues and Memberships	4,163	4,400	4,218	4,400	TCHOA, TCHOA Region II, TCSA
331	Legal Services	4,093	7,500	7,417	12,000	Attorney Services
332	Legal Notices, Recording & Court Costs	292	1,000	689	1,200	Newspaper Ads, Registration of Deeds
337	Maintenance & Repair - Office Equipment	1,769	2,500	6,497	2,500	Contracted Repair of office equip.
348	Postal Charges	-	90	89	100	
355	Travel (Meals, Mileage, Lodging, Parking, Etc.)	4,229	3,750	2,869	4,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	541	7,500	2,606	7,500	Deed Services/Server & Network Maint.
435	Office Supplies	2,240	2,500	985	2,500	Administration office supplies
524	In Service/Staff Development	1,576	1,600	2,115	1,700	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	824	1,000	933	1,200	Miscellaneous
	TOTAL ADMINISTRATION	\$ 311,131	\$ 337,588	\$ 328,882	\$ 348,702	
	62000 HIGHWAY & BRIDGE MAINTENANCE					
141	Foremen	\$ 39,605	\$ 40,257	\$ 40,257	\$ 40,206	1 position
142	Mechanic	60,491	68,250	51,156	36,338	1 position
144	Equipment Operators Heavy	120,752	158,844	158,084	158,579	4 positions
145	Equipment Operators Light	131,778	133,120	104,274	169,505	5 positions <9K for quarry time
147	Truck Drivers	88,986	97,398	114,678	162,032	5 positions
186	Longevity	10,800	11,280	11,280	11,400	
187	Overtime Pay	6,215	10,000	6,500	10,000	
189	Other Salaries & Wages	-	-	-	2,500	
201	Social Security	28,063	32,404	29,503	36,656	
204	Pensions	60,785	68,886	60,272	77,840	
206	Life Insurance	608	655	622	750	
207	Medical Insurance	87,976	89,168	83,963	108,516	
208	Dental Insurance	3,215	3,280	3,283	4,388	
209	Disability Insurance	1,490	-	-	-	
212	Employer Medicare	6,563	7,578	6,900	8,573	Hwy. Maintenance Employees
299	Other Fringe Benefits	2,593	3,500	3,832	3,500	Safety incentive, Christmas bonus
399	Other Contracted Services	2,393	7,000	600	7,000	Survey, Tree Service & Fence
403	Asphalt - Cold Mix	27,337	40,000	-	40,000	Liquid asphalt for cold mix
408	Concrete	-	1,500	750	1,500	covering tile
409	Crushed Stone	5,007	6,000	12,817	13,000	stone for cold mix
426	General Construction Materials	705	3,000	2,369	3,000	construction supplies for road maint. Jobs
436	Other Road Materials	11,724	20,000	35,000	35,000	striping, salt
438	Pipe	6,813	7,500	2,860	7,500	Maintenance Pipe
442	Propane Gas	-	-	-	6,000	Road Maintenance Propane - Patching
443	Road Signs	33,387	35,000	32,953	35,000	signs and supplies begin state mandate
446	Small Tools	2,618	2,500	760	2,500	
499	Other Supplies & Materials	1,931	2,500	2,500	2,500	Flags, Vests, Raincoats, spray paint, etc.
	TOTAL HIGHWAY AND BRIDGE MAINTENANCE	\$ 741,835	\$ 849,621	\$ 765,212	\$ 983,783	
	63100 OPERATION AND MAINTENANCE OF EQUIPMENT					
141	Foremen	\$ 43,803	\$ 44,457	\$ 44,457	\$ 44,304	1 position
186	Longevity	-	-	647	-	
187	Overtime	-	1,000	-	1,000	
189	Other Salaries and Wages	21	1,000	-	1,000	
201	Social Security	2,719	2,896	2,788	2,886	
204	Pensions	5,803	6,159	6,006	6,519	
206	Life Insurance	47	47	47	47	
207	Medical Insurance	6,911	6,605	6,605	7,001	
208	Dental Insurance	256	243	258	258	
209	Disability Insurance	108	-	-	-	
212	Employer Medicare	636	677	651	675	

Fund # 131						
Account No.	Account Description	2014-2015 Actual	2015-2016 Original	2015-2016 Estimated	2016-2017 Proposed	FURTHER EXPLANATION
299	Other Fringe Benefits	214	250	263	250	Safety incentive, Christmas bonus
335	Maintenance & Repair -- Building	2,439	25,000	454	25,000	Replace Roof & Gutters
336	Maintenance & Repair - Equipment (contracted)	20,426	25,000	14,000	25,000	Thompson, L.B. Smith, etc
412	Diesel Fuel	86,583	95,000	51,000	95,000	all equip. not quarry
418	Equipment and Machinery Parts	43,916	65,000	56,000	65,000	all parts not quarry
424	Garage Supplies	12,662	16,000	19,767	20,000	Highway shop supplies
425	Gasoline	14,617	23,000	12,500	18,000	all vehicles not quarry
433	Lubricants	11,275	12,000	12,041	14,000	all vehicles and equip. not quarry
446	Small Tools	2,127	3,000	370	3,000	Highway shop
450	Tires & Tubes	23,121	2,500	18,141	25,000	all tires not quarry
499	Other Supplies & Materials	338	350	100	350	Highway shop
	TOTAL OPERATION & MAINTENANCE OF EQUIP	\$ 278,022	\$ 330,184	\$ 246,095	\$ 354,290	
63400	QUARRY OPERATIONS					
141	Foremen	\$ 39,582	\$ 40,257	\$ 40,257	\$ 40,206	1 position
145	Equipment Operators Light	40,311	50,280	39,158	44,735	1 position and 15K for other additional
186	Longevity	1,980	2,100	2,100	2,160	
187	Overtime Pay	-	1,000	-	1,000	Quarry associated overtime
189	Other Salaries & Wages	9,786	15,000	18,767	9,500	Other than Lt Oper
201	Social Security	5,526	6,332	6,044	6,113	
204	Pensions	12,127	13,463	13,329	13,805	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	17,156	16,513	17,863	17,503	
208	Dental Insurance	626	608	699	645	
209	Disability Insurance	241	-	-	-	
212	Employer Medicare	1,292	1,481	1,414	1,422	
299	Other Fringe Benefits	364	500	525	500	Safety incentive, Christmas bonus
307	Communications	1,139	1,125	1,797	1,800	Phone & fax @ quarry
321	Engineering Services	7,244	10,000	10,000	10,000	Engineering
323	Explosive and Drilling Services	13,452	50,000	24,445	50,000	Volume control & cost of pulling 2 shots
330	Operating Lease Payments	9,600	9,600	9,600	9,600	Holland Lease (ends 12/1/18)
335	Maintenance & Repair -- Building	-	2,000	-	2,000	
336	Maintenance and Repair - Equipment	130,000	22,000	22,000	22,000	Electrical & contracted service
349	Printing, Stationery & Forms	1,585	500	-	1,600	Quarry load tickets
412	Diesel Fuel	9,773	14,000	14,801	14,000	
415	Electricity	42,355	50,000	50,000	50,000	Crusher & Office Electrical
418	Equipment and Machinery Parts	7,830	19,000	36,093	20,000	
424	Garage Supplies	2,630	5,000	4,656	5,000	Quarry shop supplies
433	Lubricants	4,586	5,000	3,000	5,000	
450	Tires and Tubes	11,825	10,000	6,891	10,000	
454	Water and Sewer	1,203	1,300	1,040	1,300	crusher and office water
499	Other Supplies and Materials	736	500	200	500	
	TOTAL QUARRY OPERATIONS	\$ 373,043	\$ 347,652	\$ 324,773	\$ 340,484	
65000	OTHER CHARGES					
215	On Be-half OPEB Payments	\$ -	\$ 12,935	\$ -	\$ 12,935	OPEB Trust
299	Other Fringe Benefits	-	6,605	-	21,003	Retiree's Insurance - Estimating 3 retiring
307	Communications	7,091	7,600	8,252	8,300	office phones, pager, mobiles, ISP charges
322	Evaluation and Testing	-	1,000	-	-	Moving to 131-62000-399
340	Medical and Dental Services	285	2,500	1,165	2,500	drug testing fees
347	Pest Control	300	350	300	350	Bid Item w/additional
359	Disposal Fees	4,134	4,800	4,583	4,800	dumpster fees
361	Permits	2,804	3,200	3,004	3,200	charges for mine and environment permits
451	Uniforms	6,743	8,000	7,007	8,000	
452	Utilities	13,111	16,200	15,000	16,200	Hwy shop and office
502	Building and Contents Insurance	26,424	27,250	27,318	27,865	yearly premium
506	Liability Insurance	30,828	32,000	31,871	32,509	yearly premium
507	Medical Claims	8,119	12,000	-	12,000	Occ.Acc. Medical claims deductibles
508	Premiums on Surety Bond	1,534	1,000	350	1,600	yearly premium
510	Trustees Commission	31,483	33,000	32,500	34,000	
511	Vehicle & Equipment Insurance	30,828	32,000	31,983	34,250	yearly premium
513	Workers Compensation	11,100	14,000	11,814	14,000	Occ. Acc. Premium
516	Other Self Insured Claims	2,087	4,000	-	4,000	Occ. Acc. Related charges
599	Other Charges	881	2,500	1,649	2,500	misc. fees & expenses
	TOTAL OTHER CHARGES	\$ 177,752	\$ 220,940	\$ 176,796	\$ 240,012	

Fund # 131						
Account No.	Account Description	2014-2015 Actual	2015-2016 Original	2015-2016 Estimated	2016-2017 Proposed	FURTHER EXPLANATION
68000	CAPITAL OUTLAY					
705	Bridge Construction	\$ 13,993	\$ 430,000	\$ 404,702	\$ 30,000	Neal Creek Brdg & Norwood Creek Brdg
707	Building Improvements	-	-	-	2,500	
708	Communication Equipment	7,370	20,000	9,192	20,000	repeater rent, radio purchases and repair
713	Highway Construction	5,328	10,000	2,059	10,000	
713	Highway Construction District 1 (EstBal 6/16 \$42,453)	146,354	160,000	149,342	160,000	
713	Highway Construction District 2(EstBal 6/16 \$128,579)	196,010	160,000	54,923	160,000	
713	Highway Construction District (EstBal 6/16 \$156,567)	162,126	160,000	17,715	160,000	
713	Highway Construction District 4 (EstBal 6/16 \$18,162)	162,562	160,000	210,483	160,000	
714	Highway Equipment	-	10,000	72,509	70,000	
718	Motor Vehicles	25,667	30,000	2,990	30,000	
719	Office Equipment	2,036	3,000	-	3,000	
726	State-Aid Projects	362,947	150,000	709,164	20,000	Old Estill Springs Rd, Buncombe Rd & Crawford
790	Other Equipment	3,544	20,000	16,000	20,000	
791	Other Construction	1,386	20,000	1,574	20,000	
799	Other Capital Outlay	12,853	10,000	1,738	10,000	unexpected capital expenditures
	TOTAL CAPITAL OUTLAY	\$ 1,102,176	\$ 1,343,000	\$ 1,652,392	\$ 875,500	
82100	DEBT SERVICE PRINCIPAL					
82120	Highways and Streets					
602	Principal on Notes	\$ 12,460	\$ 13,068	\$ 13,067	\$ 13,690	Quarry Land (matures 2/1/23)
610	Principal on Capitalized Leases	26,954	-	-	-	Trucks 09/10
	TOTAL DEBT SERVICE PRINCIPAL	\$ 39,414	\$ 13,068	\$ 13,067	\$ 13,690	
82200	DEBT SERVICE INTEREST					
82220	Highways and Streets					
604	Interest on Notes	\$ 6,662	\$ 6,055	\$ 6,054	\$ 5,435	Quarry Land (matures 2/1/23)
611	Interest on Capitalized Leases	477	-	-	-	Trucks 09/10
	TOTAL DEBT SERVICE INTEREST	\$ 7,139	\$ 6,055	\$ 6,054	\$ 5,435	
99100	Transfers Out					
590	Transfers to Other Funds	\$ 3,803	\$ 51,803	\$ 51,803	\$ 53,803	Software Maint. \$3,803 & Highway Equip \$50K reimbursement 2015/16 (2/6)
	Total Other Uses (Transfers Out)	\$ 3,803	\$ 51,803	\$ 51,803	\$ 53,803	
	TOTAL ESTIMATED EXPENDITURES	\$ 3,034,315	\$ 3,499,910	\$ 3,565,074	\$ 3,215,699	
	Excess of Estimated Revenues Over (Under)					
	Estimated Expenditures	\$ (94,078)	\$ (281,218)	\$ (892,709)	\$ 689,284	
	Estimated Beginning Fund Balance July 1	1,371,427	1,277,349	1,277,349	297,880	
	Estimated Ending Fund Balance June 30	1,277,349	996,131	384,640	987,165	
	Assigned Highway/Public Works Districts - 34750		(109,531)			
	Assigned Other Operations OPEB ARC - 34745		(73,825)	(86,760)		
	Estimated Spendable Fund Balance June 30	\$ 1,277,349	\$ 812,775	\$ 297,880	\$ 987,165	Required Fund Balance Policy 5% = \$160,784

Franklin County, TN					FY 2016-2017 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Amended BG	Estimated	Proposed BG	
Estimated Revenues						
40000	Local Taxes					
40100	County Property Taxes					
40110	Current Property Taxes	\$ 9,254,830	\$ 9,250,439	\$ 9,250,439	\$ 9,250,439	Represents \$1.0491 - 0.0080 = \$1.0411
40120	Trustee's Collection - Prior Year	184,415	250,000	200,000	219,333	Based on 3 Yr Average
40125	Trustee's Collection - Bankruptcy	3,802	5,500	19,000	8,315	Based on 3 Yr Average
40130	Clerk & Master Collections - Prior Year	250,114	175,000	132,000	190,000	Based on 3 Yr Average
40140	Interest and Penalty	41,285	40,000	41,285	44,000	Based on 3 Yr Average
40161	Payments in Lieu of Taxes - TVA	4,082	4,300	4,082	4,100	Based on 3 Yr Average
40162	Payments in Lieu of Taxes - Local Utilities	30,491	36,000	28,000	31,884	Based on 3 Yr Average
40163	Payments in Lieu of Taxes - Other	19,798	33,000	25,000	26,409	Based on 3 Yr Average
40200	County Local Option Taxes					
40210	Local Option Sales Tax	\$ 3,930,600	\$ 4,300,600	\$ 4,300,600	\$ 4,300,600	
40275	Mixed Drink Tax	13,514	28,000	32,000	28,000	
40300	Statutory Local Taxes					
40320	Bank Excise Tax	\$ 59,711	\$ 30,000	\$ 56,222	\$ 58,000	Based on 3 Yr Average
40350	Interstate Telecommunications Tax	3,577	3,000	3,577	3,800	Based on 3 Yr Average
	Total Local Taxes	\$ 13,796,219	\$ 14,155,839	\$ 14,092,205	\$ 14,164,880	
41000	Licenses and Permits					
41110	Marriage License	\$ 3,164	\$ 2,800	\$ 3,164	\$ 3,046	Based on 3 Yr Average
41140	Cable TV Franchise	49,971	44,000	49,971	48,000	Based on 3 Yr Average
	Total Licenses and Permits	\$ 53,135	\$ 46,800	\$ 53,135	\$ 51,046	
43500	Education Charges					
43517	Tuition-Other	\$ 207,649	\$ 264,397	\$ 264,397	\$ 264,397	ESP
43583	TBI Criminal Background Fee	1,236	1,000	1,004	1,000	
	Total Education Charges	\$ 208,885	\$ 265,397	\$ 265,401	\$ 265,397	
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	32,847	9,000	9,000	-	
44170	Miscellaneous Refunds	35,242	24,355	24,355	25,000	Elem BB \$24,000
44500	Non-Recurring Items					
44530	Sale of Equipment	\$ 1,347	\$ 9,000	\$ 8,130	\$ -	
44540	Sale of Property	-	35,000	35,000	-	Old Grove Property
44570	Contributions & Gifts	65,274	48,907	50,000	20,000	Campora \$20,000
44990	Other Local Revenues	322,156	247,184	247,184	239,441	Headstart
	Total Other Local Revenues	\$ 469,070	\$ 385,650	\$ 385,873	\$ 296,645	
46000	State of Tennessee					
46100	General Government Grants					
46190	On-behalf Contributions for OPEB	\$ 186,283	\$ -	\$ -	\$ -	Post Employment Benefit Contributions (Reclassified in CAFR)
	Total General Government Grants	\$ 186,283	\$ -	\$ -	\$ -	
46500	Regular Education Funds					
46511	Basic Education Program	\$ 25,709,932	\$ 26,230,000	\$ 26,230,000	\$ 26,511,000	(includes 12th month Insurance)
46515	Early Childhood Education	1,119,307	1,134,924	1,134,924	1,134,924	State Pre-K
46550	Driver Education	-	-	-	-	
46590	Other State Educ Funds	306,774	456,006	456,006	482,194	Campora \$29,612; CSH \$125,000; BEP Equity \$22,617; Attendance \$14,961; Transition School to Work \$55,648; Established Coalition \$74,356; MRT \$40,000; Lifeline \$120,000
46610	Career Ladder Program	176,702	195,000	186,172	180,000	
46615	Career Ladder - Extended Contract	45,370	-	-	-	Not Funded
	Total Regular Education Funds	\$ 27,358,085	\$ 28,015,930	\$ 28,007,102	\$ 28,308,118	

Franklin County, TN					FY 2016-2017 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2014-2015 Actual	2015-2016 Amended BG	2015-2016 Estimated	2016-2017 Proposed BG	FURTHER EXPLANATION
46800	Other State Revenue					
46851	State Revenue Sharing - TVA	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
46980	Other State Grants	2,797	2,700	2,700	-	Art Grants
	Total Other State Revenue	\$ 52,797	\$ 52,700	\$ 52,700	\$ 50,000	
	Total State of Tennessee	\$ 27,597,165	\$ 28,068,630	\$ 28,059,802	\$ 28,358,118	
47000	Federal Government					
47100	Federal through State					
47143	Special Education - Grants to States -- IDEA	\$ 83,198	\$ 83,000	\$ 56,904	\$ 71,000	Based on 3 Year Average
47210	Job Training Partnership Act	51,510	53,397	53,397	-	Grant not renewed
47590	Other Federal thru State	236,662	-	-	-	
47640	ROTC Reimbursement	-	-	-	-	
47990	Other Direct Federal Revenue	48,249	125,000	125,000	-	DFC Grant
	Total Federal Through State	\$ 419,619	\$ 261,397	\$ 235,301	\$ 71,000	
	Total Estimated Revenues	\$ 42,544,093	\$ 43,183,713	\$ 43,091,717	\$ 43,207,086	
49000	OTHER SOURCES					
49700	Insurance Recovery	\$ -	\$ -	\$ -	\$ -	
49800	Transfers In	-	100,000	100,000	100,000	Federal Projects Annual Operational
	Total Other Sources	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	
	Total Estimated Revenue & Other Sources	\$ 42,544,093	\$ 43,283,713	\$ 43,191,717	\$ 43,307,086	
70000	Instruction					
71100	Regular Instruction Program					
116	Teachers	\$ 12,134,853	\$ 12,420,976	\$ 12,394,891	\$ 13,242,643	276 Regular Employees, Diff Pay \$135,000, Etc.
117	Career Ladder Program	98,225	92,818	92,132	89,000	65 Employees
127	Career Ladder Extended Contracts	29,631	-	-	-	Not Funded
128	Homebound Teachers	20,860	65,756	45,865	73,201	1 P/T & Hourly as Needed
163	Educational Assistants - Aides	505,339	533,895	529,372	575,023	12 Technology Aides / 27 Classroom Aides
188	Bonus Payments	106,842	150,531	138,689	141,716	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	65,066	6,759	6,759	3,519	Nextel Supervisor
195	Substitute Teachers (Certified)	148,957	167,617	167,617	185,500	\$65 per day & daily rate for Long Term Sub
198	Substitute Teachers (Non-Certified)	122,472	136,883	136,429	189,150	\$60 per day (\$45,000 Tech Training)
201	Social Security	762,578	782,444	776,186	898,985	6.2% of Gross Salary
204	Pensions	1,184,338	1,216,268	1,205,000	1,305,430	9.04% Cert / 14% Classified
207	Medical Insurance	2,111,005	2,066,277	2,050,000	2,212,038	6% Increase beginning 01/01/17
209	Disability Insurance	4,039	4,264	4,127	4,744	support at .82% salary
210	Unemployment Compensation	27,415	30,000	22,000	30,000	
212	Employer Medicare	179,864	189,262	184,000	210,246	1.45% of Gross Salary
336	Maintenance & Repair Services - Equipment	678	700	700	35,700	Nextel Repairs & \$35,000 copiers @ schools
356	Tuition	294,091	315,000	315,000	315,000	Payment to Tullahoma 158 students
399	Other Contracted Services	223,237	424,479	404,479	237,440	Internet Provider \$78,840; Court Ordered Contracts \$15,000; Dual Enrollment & AP Courses \$10,000; Add'l Technology Contracts \$133,600
429	Instructional Supplies & Materials	578,090	538,185	524,185	695,225	Elem Specialty Teachers \$12,700; HS Specialty Teachers \$5,000; Teachers Supplies, RTI resources; Summer School \$5,000; Technology/Software \$389,800; School Allocations \$232,000; Paper \$40,000; Printer Cartridges @ Elem \$7,000
449	Textbooks	13,767	577,440	577,440	400,175	Student's textbooks
499	Other Supplies & Materials	3,434	3,000	-	-	
599	Other Charges	1,644	2,204	2,097	1,734	Para Pro Assessments; Nextel Filmers

Franklin County, TN					FY 2016-2017 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2014-2015 Actual	2015-2016 Amended BG	2015-2016 Estimated	2016-2017 Proposed BG	FURTHER EXPLANATION
722	Regular Instruction Equipment	461,282	457,155	450,455	221,713	Calculators, Cromebooks; Projectors; Laptops, etc.
	Total Regular Instruction Program	\$ 19,077,707	\$ 20,181,913	\$ 20,027,423	\$ 21,068,182	
71150 Alternative School Program						
116	Teachers	\$ 52,967	\$ 90,944	\$ 88,473	\$ 104,315	2 FT Employees
117	Career Ladder Program	-	782	782	1,000	1 Employee
163	Educational Assistants - Aides	9,380	16,000	15,666	15,939	1 F / T employee
188	Bonus Payments	433	649	649	675	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	-	-	-	20,232	1 F/T employee
195	Substitute Teachers (certified)	2,820	500	-	500	\$65 per day & daily rate for Long Term Sub
198	Substitute Teachers (non-certified)	1,872	1,500	1,542	1,500	\$60 per day
201	Social Security	3,294	6,874	5,661	8,938	6.2% of Gross Salary
204	Pensions	4,903	10,595	9,963	14,645	9.04% Cert / 14% Classified
207	Medical Insurance	11,749	23,214	20,008	29,152	6% Increase beginning 01/01/17
209	Disability Insurance	-	131	123	131	support at 0.82% salary
212	Employer Medicare	857	1,607	1,361	2,090	1.45% of Gross Salary
399	Other Contracted Services	1,275	2,500	2,475	3,000	Alternative School Student Drug Testing
499	Other Supplies & Materials	543	1,669	1,669	-	Alt School Supplies
	Total Alternative School Program	\$ 90,093	\$ 156,965	\$ 148,371	\$ 202,117	
71200 Special Education Program						
116	Teachers	\$ 1,666,124	\$ 1,728,218	\$ 1,728,480	\$ 1,664,580	36 F/T Employees (\$25,000 summer school moved to 72220-189)
117	Career Ladder Program	14,000	14,000	15,000	15,000	13 Employees
128	Homebound Teachers	48,966	40,000	39,744	40,000	Hourly as Needed
163	Educational Assistants - Aides	411,305	447,077	430,656	420,835	32 F/T Employees (\$5,500 summer school moved to 72220-189)
171	Speech Pathologist	428,007	434,488	432,779	444,690	9.6 Employees
188	Bonus Payments	17,302	24,008	23,359	24,294	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
195	Substitute Teachers (certified)	6,720	12,000	6,798	12,000	\$65 per day & daily rate for Long Term Sub
198	Substitute Teachers (non-certified)	29,887	35,000	35,327	35,000	\$60 per day
201	Social Security	151,687	165,341	156,460	164,697	6.2% of Gross Salary
204	Pensions	249,129	271,072	257,157	256,763	9.04% Cert / 14% Classified
207	Medical Insurance	459,103	469,463	457,660	468,162	6% Increase beginning 01/01/17
209	Disability Insurance	2,980	3,666	3,274	3,451	0.82% Classified
210	Unemployment Compensation	8,453	14,500	14,092	10,000	As Needed
212	Employer Medicare	35,747	39,838	36,717	38,518	1.45% of Gross Salary
312	Contracts with Private Agencies	113,866	188,880	183,205	146,180	Therapeutic Day Treatments, PT, OT, Hearing Assessments, CVI Consultant, Vision Teacher
336	Maintenance & Repair Services - Equipment	12,819	18,700	18,502	19,100	Copier Leases, Apple Device Repairs, Audiometers Re-Calibration
399	Other Contracted Services	3,022	3,500	2,689	-	Hearing & Psychological Evaluations
429	Instructional Supplies & Materials	17,994	17,615	17,000	1,900	
499	Other Supplies & Materials	-	15,000	8,500	-	
599	Other Charges	-	-	-	-	
725	Special Education Equipment	5,683	4,000	4,000	-	Auditory trainers, chromebooks
	Total Special Education Program	\$ 3,682,794	\$ 3,946,366	\$ 3,871,397	\$ 3,765,169	

Franklin County, TN					FY 2016-2017 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2014-2015 Actual	2015-2016 Amended BG	2015-2016 Estimated	2016-2017 Proposed BG	FURTHER EXPLANATION
71300	Vocational Education Program					
116	Teachers	\$ 767,712	\$ 873,312	\$ 871,767	\$ 854,522	20 Reg Employees
117	Career Ladder Program	2,000	1,000	1,000	1,000	1 Employee
188	Bonus Payments	8,651	12,977	12,274	12,822	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
195	Substitute Teachers (certified)	780	1,000	496	3,000	\$65 per day & daily rate for Long Term Sub
198	Substitute Teachers (non-certified)	12,508	18,500	18,000	16,500	\$60 per day
201	Social Security	45,840	52,458	51,278	55,046	6.2% of Gross Salary
204	Pensions	70,403	80,103	79,493	78,498	9.04% Cert / 14% Classified
207	Medical Insurance	147,675	162,800	159,973	170,489	6% Increase beginning 01/01/17
212	Employer Medicare	10,731	12,619	12,054	12,874	1.45% of Gross Salary
429	Instructional Supplies & Materials	31,171	25,000	25,000	25,000	Voc Teacher Request
599	Other Charges	4,029	1,635	1,635	2,500	CTSO competitions, ADV Council
730	Vocational Instruction Equipment	15,136	28,064	27,948	22,000	Vocational Equipment
	Total Vocational Education Program	\$ 1,116,636	\$ 1,269,468	\$ 1,260,918	\$ 1,254,251	
71400	Student Body Education Program					
189	Other Salaries & Wages	\$ 32,469	\$ 41,472	\$ 41,400	\$ 41,400	Non-employee Coaches Supplements & Elementary Basketball Workers \$8,900
201	Social Security	2,090	2,573	2,569	2,565	6.2% of Gross Salary
204	Pensions	2,117	2,198	2,157	1,740	9.04% Cert / 14% Classified
212	Employer Medicare	489	602	601	600	1.45% of Gross Salary
399	Other Contracted Services	87,137	90,400	87,581	91,700	Ambulance Service \$2K, Athletic Trainers \$41,500 & Drug Testing \$34K, Security for Ball games \$6K, Elem BB officials \$8,200
499	Other Supplies & Materials	6,056	6,000	3,191	6,019	Misc Athletic Needs & Elem BB \$519
599	Other Charges	6,000	7,795	4,600	7,800	Misc Athletic Needs & Elem BB Profit Division \$4,800
790	Other Equipment	-	-	-	-	
	Total Student Body Education Program	\$ 136,358	\$ 151,040	\$ 142,100	\$ 151,824	
	Total Instruction	\$ 24,103,588	\$ 25,705,752	\$ 25,450,209	\$ 26,441,545	
72000	Support Service					
72110	Attendance					
162	Clerical Personnel	\$ 91,697	\$ 77,587	\$ 77,587	\$ 79,552	4 Attendance Aides
188	Bonus Payments	703	650	649	668	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	39,848	40,452	40,443	49,728	1 Employee
198	Substitute Teachers (non-certified)	-	350	62	350	\$60 per day
201	Social Security	7,986	7,380	7,330	8,078	6.2% of Gross Salary
204	Pensions	17,430	15,918	15,613	18,193	9.04% Cert / 14% Classified
207	Medical Insurance	26,746	23,400	23,359	24,235	6% Increase beginning 01/01/17
209	Disability Insurance	969	968	989	1,060	0.82% classified
212	Employer Medicare	1,868	1,726	1,682	1,889	1.45% of Gross Salary
355	Travel	399	900	400	900	
399	Other Contracted Services	32,094	11,166	10,444	11,000	Attendance Software
499	Other Supplies & Materials	222	600	250	600	
524	In-Service Staff Development	2,184	2,500	1,705	2,500	
704	Attendance Equipment	-	-	-	-	
	Total Attendance	\$ 222,146	\$ 183,597	\$ 180,513	\$ 198,754	
72120	Health Services					(Includes Coordinated School Health)
131	Medical Personnel	\$ 273,497	\$ 278,640	\$ 270,958	\$ 284,694	3 RNs/Summer School & 8 LPN
188	Bonus Payments	-	649	649	649	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	74,204	76,998	77,646	70,981	1 Employee CSH
198	Substitute Teachers (non-certified)	2,128	6,552	5,750	4,000	\$1,000 for CSH @ \$60) & \$75 per day or \$9.50 per hr for nurses
201	Social Security	19,555	22,378	20,747	22,402	6.2% of Gross Salary
204	Pensions	42,845	43,996	43,634	46,333	9.04% Cert / 14% Classified

Franklin County, TN					FY 2016-2017 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2014-2015 Actual	2015-2016 Amended BG	2015-2016 Estimated	2016-2017 Proposed BG	FURTHER EXPLANATION
207	Medical Insurance	64,813	64,889	63,112	66,923	6% Increase beginning 01/01/17
209	Disability Insurance	2,071	2,309	2,192	2,334	support at .82% salary
212	Employer Medicare	4,573	5,223	4,855	5,239	1.45% of Gross Salary
348	Postal Charges	400	-	-	350	Postal Charges for Mail Outs
355	Travel	12,965	12,600	12,600	12,600	CSH \$12,500 & Nurses Travel
399	Other Contracted Services	320	275	275	15,400	CSH Webhost, Raptor & Stop It
499	Other Supplies & Materials	18,050	15,297	15,297	7,498	Supplies for Nurses \$1,000 / CSH: AED
524	In-Service Staff Development	60	500	10	250	CPR and nurses training
599	Other Charges	-	-	-	-	
	Total Health Services	\$ 515,481	\$ 530,306	\$ 517,725	\$ 539,654	
	72130 Other Student Support					
117	Career Ladder Program	\$ 7,416	\$ 6,500	\$ 6,167	\$ 6,500	6.5 Employees
123	Guidance Personnel	693,546	714,893	714,889	736,726	14 Req Employees
130	Social Worker	89,683	82,491	82,489	99,288	2 Employees
135	Assessment Personnel	9,206	9,500	9,500	13,650	Kindergarten Screening
161	Secretary(ies)	64,784	67,105	67,105	69,210	3 Employees
170	School Resource Officer	20,000	-	-	-	Moved to 72130-309 for 2015/16
188	Bonus Payments	5,651	9,086	8,381	9,105	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages (Safety Coordinator)	51,279	78,931	69,428	157,832	1 F/T Campora Supervisor; 1 P/T Campora Clerical; 1 F/T Student Support & Facilities Supervisor; 1 P/T Retiree Grant Writer & Facilitator
195	Substitute Teachers (Certified)	60	250	31	250	\$65 per day & daily rate for Long Term Sub
198	Substitute Teachers (Non-Certified)	1,130	500	452	500	\$60 per day
201	Social Security	54,217	57,230	55,157	67,770	6.2% of Gross Salary
204	Pensions	89,521	96,293	92,671	108,231	9.04% Cert / 14% Classified
207	Medical Insurance	125,591	126,270	125,144	142,418	6% Increase beginning 01/01/17
209	Disability Insurance	1,285	1,549	1,549	1,382	0.82% salary classified
212	Employer Medicare	12,790	14,087	13,058	15,849	1.45% of Gross Salary
307	Communications	-	350	375	350	
309	Contracts with Government Agencies	30,160	49,460	49,460	27,000	SRO (Original \$20,000 plus \$7,000 for cell phones)
322	Evaluation & Testing	24,497	25,300	23,571	16,300	Supplies for Screening, ACT Testing
355	Travel	1,661	2,550	2,550	4,550	Campora travel \$550; Social Workers travel \$2,000; Facility Spec \$2,000
399	Other Contracted Services	9,003	-	-	-	
499	Other Supplies & Materials	-	7,900	7,900	8,500	Campora Supplies \$7,500
524	In-Service Staff Development	9,723	13,000	13,000	17,400	Social Workers \$2,400; SRO Training \$10,000; Campora \$1,000; Safety Training \$1,000
599	Other Charges	730	10,000	10,000	8,500	Campora \$2,500; Walkie Talkies or other safety items \$6,000
790	Other Equipment	-	1,000	1,000	-	
	Total Other Student Support	\$ 1,301,933	\$ 1,374,245	\$ 1,353,875	\$ 1,511,311	
	72210 Regular Instruction Program					
105	Supervisor/Director	\$ 128,581	\$ 154,706	\$ 142,100	\$ 125,239	1.5 FT Employee
117	Career Ladder Program	9,000	9,000	8,792	9,000	9 Employees
129	Librarians	585,966	604,197	598,166	623,633	11 FT & 2 PT Retired Employees
162	Clerical Personnel	16,307	16,737	16,737	27,985	75% of Employee
163	Educational Assistants	-	-	-	-	
188	Bonus Payments	3,379	8,361	8,198	8,252	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	7,108	61,259	61,259	71,988	1 F/T Tech Instructional Specialist & \$20,000 Summer School
195	Substitute Teachers (Certified)	1,140	1,000	681	1,000	\$65 per day & daily rate for Long Term Sub
198	Substitute Teachers (Non-Certified)	2,448	3,300	3,000	3,300	\$55 per day
201	Social Security	41,812	53,918	50,854	53,965	6.2% of Gross Salary

Franklin County, TN					FY 2016-2017 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2014-2015 Actual	2015-2016 Amended BG	2015-2016 Estimated	2016-2017 Proposed BG	FURTHER EXPLANATION
204	Pensions	63,995	79,243	78,747	80,093	9.04% Cert / 14% Classified
207	Medical Insurance	78,402	85,866	86,865	85,536	6% Increase beginning 01/01/17
209	Disability Insurance	157	173	155	229	support at 0.82% salary
212	Employer Medicare	10,535	12,610	11,708	12,621	1.45% of Gross Salary
336	Maintenance & Repair Services - Equipment	-	-	-	1,020	
355	Travel	13,579	7,750	6,700	10,100	Supervisor/Traveling teachers/Homebound \$3,000/Secretaries ELL
399	Other Contracted Services	9,705	-	-	-	
432	Library Books/Media	-	-	-	5,410	Library Books (Elem @ \$2,390) & (HS @ \$3,020)
499	Other Supplies & Materials	6,252	4,000	3,484	7,500	Report Cards K-2, Grade/Plan Books; \$3,500 Tech Specialist
524	In-Service Staff Development	26,895	57,956	57,000	49,150	In-service training for all grade levels and Supervisor, \$29,150 Centralized Schools allocations
599	Other Charges	-	100	-	-	
790	Other Equipment	244	-	-	-	
	Total Regular Instruction Program	\$ 1,005,505	\$ 1,160,176	\$ 1,134,445	\$ 1,176,020	
	72220 Special Education Program					
105	Supervisor/Director	\$ 75,776	\$ 78,165	\$ 78,165	\$ 79,526	1 employee
117	Career Ladder Program	1,000	1,000	1,000	1,000	1 employee
162	Clerical Personnel	86,458	90,563	90,563	74,627	2 Employees
188	Bonus Payments	1,081	1,950	1,947	2,005	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	35,947	6,720	6,720	30,500	Special Ed Summer School (Cert & Support) Moved from 71200-116 & 163
201	Social Security	12,201	11,061	10,831	11,635	6.2% of Gross Salary
204	Pensions	18,464	20,238	19,838	20,765	9.04% Cert / 14% Classified
207	Medical Insurance	23,981	23,360	23,359	18,045	6% Increase beginning 01/01/17
209	Disability Insurance	720	805	735	612	support at 0.82% salary
212	Employer Medicare	2,851	2,587	2,534	2,721	1.45% of Gross Salary
336	Maintenance & Repair Services - Equipment	-	-	-	1,600	Konica Minolta Copier
355	Travel	19,231	20,000	18,000	15,000	Includes Homebound
499	Other Supplies & Materials	19,597	20,000	15,000		Toners, Protocols & Technology Mat'l's
524	In-Service Staff Development	20,414	35,500	31,032	30,000	
599	Other Charges	1,200	3,000	3,000	3,000	ASHA dues, memberships, CPI fees, MaxShred & Virtual Image Technology
	Total Special Education Program	\$ 318,921	\$ 314,949	\$ 302,723	\$ 291,036	
	72230 Vocational Education Program					
161	Secretary(ies)	\$ 36,781	\$ 36,973	\$ 36,965	\$ 40,813	1 employee
188	Bonus Payments	378	650	649	669	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
201	Social Security	2,213	2,318	2,268	2,572	6.2% of Gross Salary
204	Pensions	4,844	4,959	4,959	5,807	9.04% Cert / 14% Classified
207	Medical Insurance	5,835	5,840	5,840	6,015	6% Increase beginning 01/01/17
209	Disability Insurance	313	318	316	335	support at 0.82% salary
212	Employer Medicare	517	546	530	601	1.45% of Gross Salary
336	Maintenance & Repair Services - Equipment	674	436	436	3,000	Copier & Equipment Maintenance
355	Travel	4,295	847	847	3,000	CTE Director travel
399	Other Contracted Services	4,422	2,080	2,002	3,000	Copier Contract, Health Student Drug Testing, Bus drivers for field trips
524	In-Service Staff Development	3,017	7,018	7,015	4,000	Training
599	Other Charges	20	-	-	-	
	Total Vocational Education	\$ 63,309	\$ 61,985	\$ 61,828	\$ 69,813	
	72290 Other Programs					
215	On-behalf Payments to OPEB	\$ 186,283	\$ -	\$ -	\$ -	(Reclassified in CAFR from 72320-215)
	Total Other Programs	\$ 186,283	\$ -	\$ -	\$ -	

Franklin County, TN					FY 2016-2017 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2014-2015 Actual	2015-2016 Amended BG	2015-2016 Estimated	2016-2017 Proposed BG	FURTHER EXPLANATION
72310	Board of Education					
118	Secretary to the Board	\$ 912	\$ 1,097	\$ 604	\$ 1,000	Overtime rate for BOE Secretary
191	Board & Committee Members	31,200	31,200	31,200	31,200	8 positions @ \$325 per month
201	Social Security	1,286	1,777	1,234	1,996	6.2% of Gross Salary
204	Pensions	120	145	79	140	9.04% Cert / 14% Classified
212	Employer Medicare	466	468	460	467	1.45% of Gross Salary
299	Other Fringe Benefits	140,387	153,500	140,752	142,000	Post Pensions Insurance Payments
305	Audit Services	18,000	18,420	18,420	18,420	Schools Activity Funds & Cafeteria Plate Counts
320	Dues & Memberships	14,288	18,250	14,131	24,100	Intl Literacy, ASCD, Educ Week Subscription; ADV Ed; Bullying Assoc; National Clearing House; Assoc for ML Educ; Learning Forward; LRP; ALI \$2,800
331	Legal Services	7,960	20,000	16,498	20,000	
399	Other Contracted Services	12,017	18,500	9,750	13,500	Employee drug testing, Hep B vaccines
499	Other Supplies & Materials	2,700	3,000	2,700	3,000	Board Docs
506	Liability Insurance	174,827	180,000	179,103	180,894	1% increase
508	Premium on Corporate Surety Bonds	175	350	350	350	Director of Schools Bond (required amt has doubled)
510	Trustee's Commission	301,066	305,000	304,776	305,000	
513	Workman's Compensation Insurance	330,387	360,296	357,483	369,300	2.5% increase
524	In-Service Staff Development	13,834	15,000	14,000	15,000	Board Member's Training
533	Criminal Investigation of Applicants - TBI	3,744	7,050	7,049	7,000	Fingerprinting new employees & volunteers
599	Other Charges	2,683	3,500	3,500	3,500	Chamber, advertising, misc. charges
	Total Board of Education	\$ 1,056,052	\$ 1,137,553	\$ 1,102,090	\$ 1,136,867	
72320	Director of Schools					
101	County Official/Administrative Officer	\$ 119,238	\$ 110,000	\$ 110,000	\$ 112,200	1 Employee
103	Assistants	80,265	83,899	83,800	-	Moved to 72520-105
117	Career Ladder Program - CEO Supplement	1,000	1,000	1,000	1,000	1 Employee
162	Clerical Personnel	25,052	24,747	24,746	26,622	1 Employee
188	Bonus Payments	1,027	1,300	1,298	668	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
201	Social Security	13,738	13,683	13,259	8,710	6.2% of Gross Salary
204	Pensions	20,863	21,022	20,356	14,054	9.04% Cert / 14% Classified
207	Medical Insurance	18,438	21,315	21,315	16,842	6% Increase beginning 01/01/17
209	Disability Insurance	1,009	202	200	218	support at 0.82% salary
212	Employer Medicare	3,219	3,200	3,103	2,037	1.45% of Gross Salary
215	On Behalf Contributions for OPEB	-	210,000	210,000	210,000	Required ARC pymt into Reserve for OPEB (Reclassified in CAFR to 141-72290-215)
307	Communication	54,522	68,403	58,048	64,400	\$4,400 School Allocations, Reg & Cell Lines, school phones
316	Contributions	3,050	-	-	-	
320	Dues & Memberships	5,662	4,250	3,296	4,000	TOSS & TSBA
336	Maintenance & Repair Services - Equipment	3,279	10,701	9,639	11,000	Copier Maintenance
348	Postal Charges	5,648	1,800	1,800	1,800	Stamps & Postal Charges
355	Travel	627	1,000	600	1,000	
399	Other Contracted Services	621	1,000	-	21,965	School Messenger
435	Office Supplies	5,089	8,000	7,900	6,500	Letterhead/Envelopes/CO Office Supplies
499	Other Supplies & Materials	-	1,000	100	1,000	
524	In-Service Staff Development	5,060	10,500	9,000	5,500	
599	Other Charges	10,216	9,000	2,700	3,000	Bid Expenses, Job Postings, Misc Needs & Job Fairs;
701	Administration Equipment	190	1,000	-	1,000	
	Total Director of Schools	\$ 377,813	\$ 607,022	\$ 582,160	\$ 513,517	

Franklin County, TN					FY 2016-2017 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2014-2015 Actual	2015-2016 Amended BG	2015-2016 Estimated	2016-2017 Proposed BG	FURTHER EXPLANATION
72410 Office of the Principal						
104	Principal(s)	\$ 746,148	\$ 793,509	\$ 793,505	\$ 787,160	11 Employees
117	Career Ladder Program	17,000	17,000	14,333	13,000	13 Employees
139	Assistant Principals	507,491	508,734	491,283	505,273	8.5 F/T
161	Secretary(ies)	342,619	344,292	330,543	343,556	16 Bookkeepers & Secretaries
188	Bonus Payments	7,786	14,930	12,436	12,796	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries and Wages	47,321	48,266	48,266	50,080	3 employees
195	Substitute Teacher (certified)	1,500	2,300	1,900	2,447	\$65 per day & daily rate for Long Term Sub
198	Substitute Teacher (non-certified)	330	1,500	600	1,584	\$60 per day
201	Social Security	98,032	106,391	100,348	106,386	6.2% of Gross Salary
204	Pensions	166,607	172,962	166,624	174,277	9.04% Cert / 14% Classified
207	Medical Insurance	275,199	260,040	250,949	271,764	6% Increase beginning 01/01/17
209	Disability Insurance	3,252	3,362	3,116	3,228	0.82% classified
212	Employer Medicare	22,945	25,081	23,495	24,880	1.45% of Gross Salary
499	Other Supplies & Materials	250	500	-	500	Quick Books for Bookkeepers 2 @ \$250
599	Other Charges	2,797	2,700	2,700	-	Art Grants
Total Office of the Principal		\$ 2,239,277	\$ 2,301,567	\$ 2,240,098	\$ 2,296,931	
72520 Human Services/Personnel						
105	Supervisor/Director/Director	\$ -	\$ -	\$ -	\$ 85,238	1 F/T Employee moved from 72320-103
162	Clerical Personnel	70,052	71,705	71,704	75,625	2 employees
188	Bonus Payments	757	1,300	1,298	2,005	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
201	Social Security	4,343	4,519	4,446	10,098	6.2% of Gross Salary
204	Pensions	9,332	9,621	9,565	18,574	9.04% Cert / 14% Classified
207	Medical Insurance	12,220	11,680	11,679	18,045	6% Increase beginning 01/01/17
209	Disability Insurance	570	588	581	620	support at 0.82% salary
212	Employer Medicare	1,016	1,058	1,040	2,362	1.45% of Gross Salary
336	Maintenance & Repair Services - Equipment	-	6,000	6,000	7,000	Copier Maintenance
399	Other Contracted Services	6,659	3,500	3,500	8,500	Pre-employment Drug Testing, Siesta Software \$5,000
524	In-Service Staff Development	1,938	2,500	2,500	3,500	Registrations/travel exp. For meetings
701	Administration Equipment	-	1,500	239	2,700	
Total Human Services/Personnel		\$ 106,887	\$ 113,971	\$ 112,551	\$ 234,266	
72610 Operation of the Plant						
166	Custodial Personnel	\$ 853,250	\$ 876,825	\$ 871,167	\$ 887,062	35 F/T & 9 P/T employees
188	Bonus Payments	8,922	14,276	13,463	11,696	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	103,014	85,648	85,647	25,557	1 F/T employee (Shipping /Rec)
198	Substitutes (non-certified)	10,285	17,000	16,000	5,500	\$10 per hr (long term situations)
201	Social Security	57,608	60,353	58,602	57,649	6.2% of Gross Salary
204	Pensions	118,961	128,892	121,949	129,404	9.04% Cert / 14% Classified
207	Medical Insurance	182,083	176,601	173,710	183,979	6% Increase beginning 01/01/17
209	Disability Insurance	7,171	8,689	7,899	7,483	support at 0.82% salary
210	Unemployment Compensation	1,235	5,000	250	-	As Needed
212	Employer Medicare	13,518	14,583	13,780	13,482	1.45% of Gross Salary
359	Disposal Fees	37,551	47,800	42,000	47,800	
399	Other Contracted Service	201,600	99,500	99,280	-	P/Y Energy Educ
410	Custodial Supplies	165,756	190,000	189,000	200,000	
415	Electricity	1,293,906	1,356,000	1,283,100	1,415,000	Same as last yr orig budget
425	Gasoline	317	1,200	78	-	P/Y Energy Educ
434	Natural Gas	115,374	105,000	65,000	140,000	Budgeted Same as Prior Yr
454	Water & Sewer	118,871	144,062	121,000	144,000	Budgeted Same as Prior Yr
499	Other Supplies & Materials	2,593	2,593	2,593	-	P/Y Energy Educ
501	Boiler Insurance	13,001	13,331	13,331	13,465	1% increase
502	Building & Contents Insurance	236,856	242,859	242,859	245,287	1% increase
524	In-Service Staff Development	2,129	2,200	1,900	-	P/Y Energy Educ
599	Other Charges	438	1,100	1,100	-	Shipping & Receiving
720	Plant Operation Equipment	7,312	20,000	500	20,000	Buffers, mowers, etc.
Total Operation of Plant		\$ 3,551,751	\$ 3,613,512	\$ 3,424,208	\$ 3,547,364	

Franklin County, TN					FY 2016-2017 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account	Account Description	2014-2015	2015-2016	2015-2016	2016-2017	FURTHER EXPLANATION
No.		Actual	Amended BG	Estimated	Proposed BG	
72620 Maintenance of Plant						
105	Supervisor/Director	\$ 62,484	\$ 63,734	\$ 63,734	\$ 65,009	1 Employee
167	Maintenance Personnel	489,745	519,116	453,190	501,953	15 FT Employees plus 2 PT
188	Bonus Payments	4,974	8,412	7,786	7,352	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	6,315	7,540	6,315	7,840	1 employee -- 1 hr./day & \$1,500 extra summer help
201	Social Security	32,423	37,127	30,695	36,094	6.2% of Gross Salary
204	Pensions	71,554	78,925	68,242	81,502	9.04% Cert / 14% Classified
207	Medical Insurance	84,628	87,599	82,485	102,253	6% Increase beginning 01/01/17
209	Disability Insurance	4,235	4,910	3,716	4,774	support at 0.82% salary
212	Employer Medicare	7,583	8,683	7,179	8,441	1.45% of Gross Salary
307	Communication	556	1,250	500	650	Cellular Phones & internet line @ FCHS
329	Laundry Service	1,015	1,475	1,475	1,500	Uniforms & Rug Rentals
335	Maintenance & Repair Services - Building	295,351	386,000	400,000	401,000	
336	Maintenance & Repair Services - Equipment	18,019	18,000	10,000	18,000	
338	Maintenance & Repair Services - Vehicle	32,530	22,500	20,000	25,000	
399	Other Contracted Services	51,520	62,000	60,000	68,000	Pest Control, Fire Ext, Bleachers, Elevators Inspections, Security Alarms, Cranes, Lock/Key & Security
425	Gasoline	27,171	30,000	21,000	30,000	
499	Other Supplies & Materials	929	3,250	750	2,000	Walmart, Herald Chronicle, Replacement Uniform Shirts
599	Other Charges	-	497	-	500	
717	Maintenance Equipment	-	10,000	-	10,000	Unexpected Equipment Replacement (truck)
Total Maintenance of Plant		\$ 1,191,032	\$ 1,351,018	\$ 1,237,068	\$ 1,371,867	
72710 Transportation						
105	Supervisor/Director	\$ 58,597	\$ 60,547	\$ 40,289	\$ 33,660	50% of Transportation Director
146	Bus Drivers	177,292	196,563	195,115	214,527	12 Spec Ed Bus Drivers & \$10,000 Summer School
188	Bonus Payments	243	650	270	669	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	33,168	38,117	35,000	59,645	1.5 position & \$9,500 Summer School Assist (includes OT \$13,248), Bus Maintenance @ 1 hr daily plus 30 days
198	Substitute (non-certified)	15,734	16,000	13,000	16,000	\$60 per day
201	Social Security	16,835	19,336	15,393	20,119	6.2% of Gross Salary
204	Pensions	33,607	36,407	31,397	43,190	9.04% Cert / 14% Classified
207	Medical Insurance	63,490	62,820	61,076	72,822	6% Increase Beginning 01/01/17
209	Disability Insurance	1,284	1,908	1,570	2,248	support at 0.82% salary
212	Employer Medicare	3,940	4,522	3,606	4,705	1.45% of Gross Salary
307	Communication	958	2,000	2,100	2,500	Cellular Phones Bus Drivers & Director
315	Contracts with Vehicle Owners	1,464,966	1,485,717	1,474,877	1,503,232	1.5% Raise Calucalted
315	Fuel Supplement	-	2,085	-	32,085	Based on Average \$4 per gallon
338	Maintenance & Repair Services - Vehicle	136,801	150,000	110,000	150,000	Maint & Repairs to County owned Buses
355	Travel	-	10	-	-	
399	Other Contracted Services	14,868	20,000	14,202	15,000	Pre-Employment Testing, Random Drug/Alcohol tests, Post Accident, CDL Physicals, Fire Extinguishers, STC Bus Driver
425	Gasoline	60,939	58,000	36,000	80,000	Fuel for County Buses/Director
450	Tires & Tubes	9,989	15,000	5,000	10,000	County Buses
499	Other Supplies & Materials	897	1,200	820	1,200	School Bus Forms & Misc
511	Vehicle Insurance (contracted bus drivers)	21,680	22,220	21,180	23,000	Insurance for contracted buses
524	In-Service Staff Development	1,267	2,000	1,347	2,000	ASMS/TAPT/State Training, Bus Drivers Training
599	Other Charges	2,328	100	35	2,000	Tags & Inspections for Extended Utilization
701	Administration Equipment	-	1,000	-	1,000	
729	Transportation Equipment	76,821	201,000	201,000	110,000	1 Special Ed Buses
Total Transportation		\$ 2,195,704	\$ 2,397,202	\$ 2,263,277	\$ 2,399,603	

Franklin County, TN					FY 2016-2017 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2014-2015 Actual	2015-2016 Amended BG	2015-2016 Estimated	2016-2017 Proposed BG	FURTHER EXPLANATION
72810 Central and Other						
105	Supervisor/Director	\$ 85,347	\$ 97,054	\$ 97,054	\$ 33,660	0.5 Employee
162	Clerical Personnel	36,687	28,652	25,948	27,558	1 Employee
188	Bonus Payments	2,541	3,894	3,893	3,676	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	225,119	267,345	267,197	329,780	7 Tech Employees / 2 TSW Grant
201	Social Security	19,852	24,611	22,454	24,470	6.2% of Gross Salary
204	Pensions	46,088	52,318	51,778	55,254	9.04% Cert / 14% Classified
207	Medical Insurance	43,602	47,204	47,204	56,812	6% Increase beginning 01/01/17
209	Disability Insurance	2,769	3,173	2,892	3,236	support at 0.82% salary
212	Employer Medicare	4,643	5,756	5,251	5,723	1.45% of Gross Salary
317	Data Processing Services	11,561	11,561	11,561	11,561	County Software agreement
355	Travel	1,951	3,000	1,250	3,000	Technology Travel in County gasoline
399	Other Contracted Services	-	-	-	-	
499	Other Supplies and Materials	48,332	73,200	71,000	71,019	Misc Technology Supplies
524	In-Service Staff Development	9,102	10,000	10,003	10,000	Technology Personnel Training
790	Other Equipment	22,631	56,000	56,000	18,500	Non-Instructional Equipment
Total Central & Other		\$ 560,225	\$ 683,768	\$ 673,486	\$ 654,248	
Total Support Services		\$ 14,892,319	\$ 15,830,871	\$ 15,186,047	\$ 15,941,252	
Non Instructional Services						
73300 Community Services (ESP, Campora, Workforce, Coalition Prevention Grants)						
105	Supervisor/Director	\$ 43,656	\$ 5,200	\$ 5,200	\$ 25,000	1 P/T Employee ESP
116	Teachers	52,507	53,500	53,500	-	Non Renewal Grant
188	Bonus Payments	541	650	650	595	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	272,615	336,553	336,553	238,120	ESP \$180,000 & Grant Employees
198	Substitute (non-certified)	-	-	-	-	\$60 per day
201	Social Security	22,434	23,765	23,765	15,798	6.2% of Gross Salary
204	Pensions	33,525	30,402	30,402	15,681	9.04% Cert / 14% Classified
207	Medical Insurance	20,009	27,402	27,402	10,566	6% Increase beginning 01/01/17
209	Disability Insurance	1,036	869	869	284	support at 0.82% salary
212	Employer Medicare	5,247	5,570	5,570	3,707	1.45% of Gross Salary
307	Communication	1,581	2,000	2,000	2,000	ESP \$2,000
355	Travel	31,990	51,348	51,348	30,405	Grants
399	Other Contracted Services	82,126	112,426	112,426	97,851	ESP \$3,500
422	Food Supplies	-	2,000	2,000	-	
499	Other Supplies & Materials	87,670	58,229	58,229	42,926	ESP \$20,600
524	In-Service Staff Development	1,326	-	-	-	
599	Other Charges	86,026	65,715	65,715	12,400	ESP \$8,400
790	Other Equipment	-	-	-	-	
Total Community Services		\$ 742,289	\$ 775,629	\$ 775,629	\$ 495,333	
73400 Early Childhood Education (Preschool Program)						
105	Supervisor/Director	\$ 33,994	\$ 17,290	\$ 12,967	\$ 28,080	(1) 120 Day Retired Employee
116	Teachers	557,419	572,269	572,249	573,169	12 Employees
162	Clerical Personnel	16,032	17,173	17,174	9,180	0.25 Employee
163	Educational Assistants (Aides)	324,401	334,924	335,689	339,588	22 Employees
188	Bonus Payments	-	6,705	6,705	8,092	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	3,665	13,845	13,845	-	Moved to 72120-
195	Substitute Teachers (certified)	-	-	-	-	
198	Substitute Teachers (non-certified)	3,990	1,950	3,980	1,950	
201	Social Security	53,371	56,290	57,025	57,662	6.2% of Gross Salary
204	Pensions	98,223	102,048	101,904	98,541	9.04% Cert / 14% Classified

Franklin County, TN					FY 2016-2017 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2014-2015 Actual	2015-2016 Amended BG	2015-2016 Estimated	2016-2017 Proposed BG	FURTHER EXPLANATION
207	Medical Insurance	210,968	208,108	201,881	213,698	6% Increase beginning 01/01/17
209	Disability Insurance	2,702	3,020	2,902	2,840	support at .82% salary
212	Employer Medicare	12,488	13,136	13,336	13,893	1.45% of Gross Salary
336	Maintenance & Repair Services - Equipment	4,552	3,390	3,390	1,500	
355	Travel	582	800	800	2,800	
399	Other Contracted Services	203	-	-	-	
499	Other Supplies & Materials	22,094	21,888	28,988	9,872	
524	In-Service Staff Development	617	1,395	1,395	1,500	
599	Other Charges		-	-	12,000	Pre K Field Trips
790	Other Equipment	-	-	-		
	Total Early Childhood Education	\$ 1,345,301	\$ 1,374,231	\$ 1,374,231	\$ 1,374,365	
	Total Non Instructional Services	\$ 2,087,590	\$ 2,149,860	\$ 2,149,860	\$ 1,869,698	
	Capital Outlay					
76100	Regular Capital Outlay					
321	Engineering Services	\$ -	\$ 29,000	\$ 29,000	\$ -	
399	Other Contracted Services		10,000	-	10,000	Huntland Soccer Field
715	Land		20,600	20,600	-	
799	Other Capital Outlay	-	445,400	375,400	100,000	As Needed
	Total Capital Outlay	\$ -	\$ 505,000	\$ 425,000	\$ 110,000	
82130	Principal on Debt					
620	Debt Service Contribution to Primary Government	\$ 209,169	\$ 151,204	\$ 151,204	\$ 133,293	Principal on Excel Lighting
	Total Education Principal on Debt	\$ 209,169	\$ 151,204	\$ 151,204	\$ 133,293	
82230	Interest on Debt					
620	Debt Service Contribution to Primary Government	\$ 19,405	\$ 14,838	\$ 14,837	\$ 11,905	Interest on Excel Lighting
	Total Education Interest on Debt	\$ 19,405	\$ 14,838	\$ 14,837	\$ 11,905	
82330	Other Debt Services					
620	Debt Service Contribution to Primary Government	\$ 510,000	\$ -	\$ -	\$ -	
	Total Debt Service	\$ 510,000	\$ -	\$ -	\$ -	
	Total Expenditures	\$ 41,822,071	\$ 44,357,526	\$ 43,377,157	\$ 44,507,692	
99000	OTHER USES					
99100	Transfers Out					
590	Transfer to Other Funds	\$ -	\$ 105,357	\$ 105,357	\$ 103,420	Federal Projects & Other Grant Operational
	Total Other Uses	\$ -	\$ 105,357	\$ 105,357	\$ 103,420	
	Total Expenditures and Other Uses	\$ 41,822,071	\$ 44,462,882	\$ 43,482,514	\$ 44,611,111	
	Estimated Beginning Fund Balance July 1	\$ 6,681,625	\$ 6,768,367	\$ 6,768,367	\$ 6,587,039	
	Over (Under) Estimated Expend. & Other Uses	\$ 722,022	\$ (1,179,169)	\$ (290,797)	\$ (1,304,025)	Difference from new inc prop tax \$436
	Adjustment for Encumbrances		\$ 109,469	\$ 109,469	\$ -	
	Audit Adjustments	(635,280)	-	-	-	
	Estimated Ending Fund Balance July 1	\$ 6,768,367	\$ 5,698,667	\$ 6,587,039	\$ 5,283,014	
	Restricted for Education 34555		\$ (463,364)	\$ (463,364)	\$ (463,364)	
	Restricted for Instruction 34560		6,880	6,880	6,880	
	Committed for Education 34656 (Includes OPEB)		(1,454,908)	(1,664,908)	(1,664,908)	
						Total Operating Budget \$42,382,795.01
						State Mandated fund Balance
	Estimated Unassigned Fund Balance June 30	\$ 6,768,367	\$ 3,787,275	\$ 4,465,647	\$ 3,161,622	3% = \$1,271,483.85

Franklin County, TN					FY 2016-2017 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account No.	Account Description	2014-2015 Actual	2015-2016 Original	2015-2016 Estimated	2016-2017 Budget	FURTHER EXPLANATION
Estimated Revenues						
Federal						
47131	VOCATIONAL PROGRAM IMPROVEMENT	\$ 88,956	\$ 86,515	\$ 86,515	\$ 86,515	**Federal Grants 100% In & Out
47141	ESEA TITLE I	1,149,080	1,230,909	1,230,909	1,467,286	
47142	Title VI	-	101,737	101,737	71,098	
47143	EDUCATION OF THE HANDICAPPED ACT	1,211,671	1,305,739	1,305,739	1,390,693	
47145	SPECIAL EDUCATION PRESCHOOL GRANTS	53,022	90,937	90,937	44,350	
47148	RURAL EDUCATION	71,336	-	-	-	
47189	TITLE II	249,167	233,377	233,377	313,553	
49800	TRANSFER (from General Purpose)	100,000	100,000	100,000	100,000	IN/OUT SCHOOL GEN FUND
Total Estimated Revenue & Other Sources		\$ 2,923,232	\$ 3,149,214	\$ 3,149,214	\$ 3,473,496	
Estimated Expenditures						
71000 Instruction						
71100 Regular Instruction						
116	Teachers	\$ 654,291	\$ 673,280	\$ 673,280	\$ 702,268	
163	Educational Assistants	88,961	92,838	92,838	94,012	
188	Bonus Payments	4,758	7,138	7,138	7,138	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
195	Certified Substitute Teachers	-	-	-	-	
198	Non-Certified Substitute Teachers	-	-	-	-	
201	Social Security	41,205	46,997	46,997	48,462	6.2% of Gross Salary
204	Pensions	68,304	72,360	72,360	74,547	9.04% Cert / 14% Classified
207	Medical Insurance	137,450	149,350	149,350	184,233	6% Increase Beginning 01/01/17
212	Employer Medicare Liability	10,085	11,001	11,001	11,329	1.45% of Gross Salary
299	Other Fringe Benefits	678	766	766	670	LTD 0.82% Classified
429	Instructional Supplies & Materials	-	-	-	5,430	
722	Regular Instruction Equipment	70,930	101,737	101,737	95,161	
Total Regular Instruction		\$ 1,076,662	\$ 1,155,467	\$ 1,155,467	\$ 1,223,250	
71200 Special Education Program						
116	Teachers	\$ 115,353	\$ 79,020	\$ 79,020	\$ 83,692	
163	Educational Assistants	313,228	345,265	345,265	344,365	
171	Speech Pathologist	3,954	8,800	8,800	14,544	
188	Bonus Payments	433	-	-	-	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
198	Non-Certified Substitute Teachers	-	2,200	2,200	-	
201	Social Security	25,463	26,991	26,991	27,061	6.2% of Gross Salary
204	Pensions	51,741	53,442	53,442	54,263	9.04% Cert / 14% Classified
207	Medical Insurance	115,916	124,969	124,969	121,700	6% Increase Beginning 01/01/17
212	Employer Medicare Liability	5,955	6,320	6,320	6,280	1.45% of Gross Salary
299	Other Fringe Benefits	2,865	3,142	3,142	2,750	LTD 0.82% Classified
312	Contracts with Private Agencies	-	-	-	18,360	
399	Other Contracted Services	-	-	-	-	
429	Instructional Supplies & Materials	9,084	26,797	26,797	17,662	
499	Other Supplies & Materials	11,827	5,713	5,713	15,000	
725	Special Education Equipment	24,588	51,655	51,655	58,584	
Total Special Education Program		\$ 680,407	\$ 734,314	\$ 734,314	\$ 764,260	
71300 Vocational Education Program						
162	Clerical Personnel	\$ 4,008	\$ 4,004	\$ 4,004	\$ 1,279	
201	Social Security	269	269	269	79	6.2% of Gross Salary
212	Employer Medicare Liability	63	63	63	19	1.45% of Gross Salary
429	Instructional Supplies & Materials	-	-	-	-	
499	Other Supplies & Materials	5,340	5,000	5,000	2,518	
730	Vocational Instructional Equipment	56,514	50,854	50,854	59,243	
Total Vocational Education Program		\$ 66,194	\$ 60,189	\$ 60,189	\$ 63,138	

Franklin County, TN					FY 2016-2017 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account No.	Account Description	2014-2015 Actual	2015-2016 Original	2015-2016 Estimated	2016-2017 Budget	FURTHER EXPLANATION
72000 Support Services						
72120 Health Services						
131	Medical Personnel	\$ 139,739	\$ 131,504	\$ 131,504	\$ 154,971	
201	Social Security	8,441	8,153	8,153	9,660	6.2% of Gross Salary
204	Pensions	18,418	17,385	17,385	21,200	9.04% Cert / 14% Classified
207	Medical Insurance	17,519	17,519	17,519	19,466	6% Increase Beginning 01/01/17
212	Employer Medicare Liability	1,974	1,907	1,907	2,259	1.45% of Gross Salary
299	Other Fringe Benefits	1,191	1,197	1,197	1,500	LTD 0.82% Classified
524	In-Service Staff Development	-	1,500	1,500	1,500	
	Total Health Services	\$ 187,282	\$ 179,165	\$ 179,165	\$ 210,556	
72130 Other Student Support						
188	Bonus Payments	\$ -	\$ -	\$ -	\$ 649	
189	Other Salaries & Wages	-	-	-	46,922	
201	Social Security	-	-	-	2,857	
204	Pensions	-	-	-	4,166	
207	Medical Insurance	-	-	-	7,737	
212	Employer Medicare Liability	-	-	-	669	
355	Travel	11,961	16,000	16,000	16,000	
399	Other Contracted Services	1,199	-	-	-	
499	Other Supplies & Materials	12,036	16,500	16,500	16,500	
524	In-Service Staff Development	5,267	6,000	6,000	6,200	
599	Other Charges	-	35,008	35,008	153,781	
	Total Other Student Support	\$ 30,463	\$ 73,508	\$ 73,508	\$ 255,481	
72210 Regular Instruction Program						
105	Supervisor / Director	\$ 55,409	\$ 51,715	\$ 51,715	\$ 54,081	
188	Bonus Payments	2,406	3,893	3,893	3,245	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	226,999	215,190	215,190	208,575	
201	Social Security	16,556	17,672	17,672	15,525	6.2% of Gross Salary
204	Pensions	25,752	25,762	25,762	22,635	9.04% Cert / 14% Classified
207	Medical Insurance	45,131	39,678	39,678	43,615	6% Increase Beginning 01/01/17
212	Employer Medicare Liability	3,872	4,135	4,135	3,633	1.45% of Gross Salary
336	Maintenance & Repair Services - Equipment	977	1	1	1,500	
355	Travel	176	1,001	1,001	1,450	
432	Library Books	-	-	-	1,352	
499	Other Supplies & Materials	395	-	-	4,000	
524	In-Service Staff Development	5,991	1	1	9,800	
599	Other Charges	-	-	-	-	
790	Other Equipment	-	-	-	25,796	
	Total Regular Instruction Program	\$ 383,664	\$ 359,049	\$ 359,049	\$ 395,207	
72220 Special Education Program						
124	Psychological Personnel	\$ 117,671	\$ 161,916	\$ 161,916	\$ 116,916	
162	Clerical Personnel	28,454	29,239	29,239	30,005	
188	Bonus Payments	1,244	-	-	2,000	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	-	-	-	42,588	
196	In-Service Training	-	7,500	7,500	-	
201	Social Security	8,779	11,852	11,852	11,800	6.2% of Gross Salary
204	Pensions	14,516	25,271	25,271	20,245	9.04% Cert / 14% Classified
207	Medical Insurance	20,436	25,257	25,257	25,260	6% Increase Beginning 01/01/17
212	Employer Medicare Liability	2,053	2,772	2,772	2,900	1.45% of Gross Salary
299	Other Fringe Benefits	234	266	266	1,000	LTD 0.82% Classified
499	Other Supplies & Materials	-	1	1	-	
524	In-Service Staff Development	7,000	9,000	9,000	-	
790	Other Equipment	-	-	-	-	
	Total Special Education Program	\$ 200,387	\$ 273,073	\$ 273,073	\$ 252,714	

Franklin County, TN					FY 2016-2017 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account No.	Account Description	2014-2015 Actual	2015-2016 Original	2015-2016 Estimated	2016-2017 Budget	FURTHER EXPLANATION
72230	Vocational Program					
162	Clerical Personnel	\$ 4,004	\$ 3,995	\$ 3,995	\$ 1,279	
201	Social Security	233	268	268	79	6.2% of Gross Salary
204	Pensions	36	-	-		9.04% Cert / 14% Classified
212	Employer Medicare Liability	63	63	63	19	1.45% of Gross Salary
	Total Vocational Program	\$ 4,336	\$ 4,326	\$ 4,326	\$ 1,377	
72710	Transportation					
189	Other Salaries & Wages	\$ 123,565	\$ 129,387	\$ 129,387	\$ 126,887	Bus Drivers
201	Social Security	7,202	8,022	8,022	8,022	6.2% of Gross Salary
204	Pensions	16,286	17,105	17,105	17,105	9.04% Cert / 14% Classified
207	Medical Insurance	46,920	52,557	52,557	52,445	6% Increase Beginning 01/01/17
212	Employer Medicare Liability	1,684	1,876	1,876	1,876	1.45% of Gross Salary
299	Other Fringe Benefits	961	1,177	1,177	1,177	LTD 0.82% Classified
	Total Transportation	\$ 196,618	\$ 210,125	\$ 210,125	\$ 207,513	
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	\$ 2,926,013	\$ 3,149,214	\$ 3,149,214	\$ 3,473,496	
	Estimated Expenditures	\$ (2,781)	\$ -	\$ -	\$ -	
	Reestricted for Federal Projects					
	Estimated Beginning Fund Balance 7/1	\$ 12,781	\$ 10,000	\$ 10,000	\$ 10,000	Required Fund Balance Policy N/A
	Estimated Ending Fund Balance 6/30	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	Grants 100%

Franklin County, TN						FY 2016-2017 BUDGET
Centralized School Cafeteria Fund # 143						
Fund # 143						
Account No.	Account Description	2014-2015 Actual	2015-2016 Amended BG	2015-2016 Estimated	2016-2017 Proposed BG	FURTHER EXPLANATION
Estimated Revenues						
OPERATION OF NON INSTRUCTIONAL SERVICES						
Food Service Revenue						
43521	Lunch Payments - Children	\$ 546,441	\$ 591,432	\$ 591,432	\$ 530,789	
43522	Lunch Payments - Adults	49,806	51,702	51,702	52,702	
43525	A La Carte Sales	414,619	436,711	436,711	452,288	
44110	Investment Income	8,451	8,700	8,765	8,700	
44170	Miscellaneous Refunds	-	-	-	-	
44530	Sale of Equipment	-	23,000	20,912	-	
46520	School Food Service	32,713	32,754	29,749	32,754	
47111	USDA School Lunch Payments	1,335,058	1,485,737	1,485,737	1,542,156	
47112	USDA - Commodities	135,426	166,922	166,922	170,605	
47113	USDA - Breakfast	569,449	485,231	485,231	548,395	
47114	USDA - Other (FFV Grant)	26,697	40,000	40,000	30,547	
47115	USDA Food Service Equipment	-	-	-	-	
Total Estimated Revenue & Other Sources		\$ 3,118,660	\$ 3,322,189	\$ 3,317,161	\$ 3,368,936	
Estimated Expenditures						
73100 Food Service Expenditures						
105	Supervisor/Director	\$ 60,000	\$ 61,200	\$ 61,200	\$ 62,424	1 Employee
162	Clerical Personnel	28,898	30,686	30,686	31,175	1 Employee
165	Cafeteria Personnel	800,459	833,464	838,038	876,839	
188	Bonus Payments (Perfect Attend Incent)	703	1,298	1,244	1,500	
189	Other Salaries & Wages (Subs)	26,295	36,200	40,645	33,000	
196	In-Service Training (Perfect Attend Incent)	-	1,875	250	1,550	
201	Social Security	54,051	58,674	53,810	62,402	6.2% of Gross Salary
204	Pensions	102,497	111,820	105,496	136,288	
207	Medical Insurance	199,145	211,742	184,521	211,000	
209	Disability Insurance	6,151	7,000	6,145	6,958	0.82% Classified
210	Unemployment Compensation	-	4,000	500	4,000	As Needed
212	Employer Medicare Liability	12,651	13,722	12,005	14,594	1.45% of Gross Salary
307	Communication	1,759	5,000	3,675	4,000	
336	Maintenance & Repair Services - Equipment	2,272	15,000	2,500	8,000	
355	Travel	3,655	10,000	7,200	10,000	
359	Disposal Fees	21,504	40,000	24,265	30,000	
399	Other Contracted Services	11,304	35,000	15,000	20,000	
422	Food Supplies	1,266,017	1,800,000	1,372,000	1,800,000	
435	Office Supplies	2,545	3,000	1,800	2,500	
469	USDA - Commodities	135,426	166,922	166,922	170,605	
499	Other Supplies & Materials	22,329	45,000	30,000	32,000	
524	In-Service/Staff Development	10,002	12,000	9,000	10,000	
599	Other Charges	1,248	15,000	12,000	7,000	
710	Food Service Equipment	-	262,960	250,000	30,000	
Total Expenditures Food Services		\$ 2,768,911	\$ 3,781,563	\$ 3,228,902	\$ 3,565,835	
Excess of Estimated Revenues Over (Under) Estimated Expenditures		\$ 349,749	\$ (459,374)	\$ 88,259	\$ (196,899)	
Adjustment for Encumbrances						
Estimated Beginning Fund Balance 7/1		\$ 2,154,450	\$ 2,504,198	\$ 2,504,198	\$ 2,592,457	Required Fund Balance Policy 5%
Estimated Ending Fund Balance 6/30		\$ 2,504,198	\$ 2,044,823	\$ 2,592,457	\$ 2,395,558	= \$178,292

Franklin County, TN					FY 2016-2017 BUDGET	
General Debt Service Fund # 151						
Fund #151						
Account No.	Account Description	2014-2015 Actual	2015-2016 Original	2015-2016 Estimated	2016-2017 Proposed	
ESTIMATED REVENUES						
40000 LOCAL TAXES						
40100 County Property Taxes						
40110	Current Property Taxes	\$ 1,059,306	\$ 1,823,459	\$ 1,826,327	\$ 1,837,457	Represents \$0.2068
40120	Trustee's Collection - Prior Year	25,936	27,000	22,812	27,000	
40125	Trustee's Collection - Bankruptcy	361	500	2,158	500	
40130	Clerk & Master Collections - Prior Year	28,614	32,000	20,472	30,000	
40140	Interest and Penalty	5,194	5,500	6,614	6,600	
40161	Payments in Lieu of Taxes - TVA	468	550	710	750	
40162	Payments in Lieu of Taxes - Local Utilities	3,489	6,000	5,642	6,000	
40163	Payments in Lieu of Taxes - Others	2,265	3,000	3,927	4,000	
40200 COUNTY LOCAL OPTION TAXES						
40250	Litigation Tax -- General	82,144	90,000	83,254	90,000	
40300 STATUTORY LOCAL TAXES						
40320	Bank Excise Tax	6,844	7,500	11,090	11,500	
TOTAL LOCAL TAXES		\$ 1,214,621	\$ 1,995,509	\$ 1,983,006	\$ 2,013,807	
41000 LICENSES AND PERMITS						
41140	Cable TV Franchise	5,730	6,000	10,695	10,000	
TOTAL LICENSES AND PERMITS		\$ 5,730	\$ 6,000	\$ 10,695	\$ 10,000	
TOTAL ESTIMATED REVENUES		\$ 1,220,351	\$ 2,001,509	\$ 1,993,701	\$ 2,023,807	
ESTIMATED OTHER SOURCES						
49800	Transfers In	\$ 152,600	\$ 150,000	\$ 150,000	\$ 145,000	Jail Courthouse Fund 145,000
Total Estimated Other Sources		\$ 152,600	\$ 150,000	\$ 150,000	\$ 145,000	
TOTAL ESTIMATED REVENUE & OTHER SOURCES		\$ 1,372,951	\$ 2,151,509	\$ 2,143,701	\$ 2,168,807	
ESTIMATED EXPENDITURES						
82100 Principal on Debt						
82110 General Government						
601	Principal on Bonds	\$ 814,048	\$ 840,071	\$ 840,076	\$ 491,634	
602	Principal on Notes	127,554	559,420	559,420	562,700	Id Board Land
82200 Interest on Debt						
82210 General Government						
603	Interest on Bonds	273,980	249,916	249,920	209,298	
604	Interest on Notes	49,661	100,524	100,524	88,155	Id Board Land
82300 Other Debt Service						
82310 General Government						
509	Refunds	792	-	-	-	
510	Trustee's Commission	23,196	27,000	49,861	40,000	
606	Other Debt Issuance Charges	2,000	6,000	-	6,000	
699	Other Debt Service	174	1,500	250	1,500	
TOTAL GEN. GOV'T DEBT SERVICE		\$ 1,291,405	\$ 1,784,431	\$ 1,800,051	\$ 1,399,287	
TOTAL ESTIMATED EXPENDITURES		\$ 1,291,405	\$ 1,784,431	\$ 1,800,051	\$ 1,399,287	
Excess of estimated revenues over (under) estimated expenditures		\$ 81,546	\$ 367,078	\$ 343,650	\$ 769,520	
ESTIMATED FUND BALANCE JULY 1		\$ 1,053,188	\$ 1,145,308	\$ 1,134,734	\$ 1,478,384	
Adjsutment for Encumbrances						Fund Balance Req 1/2 Yr Princ/Int Fund Balance Required = \$400,779
ESTIMATED ENDING FUND BALANCE JUNE 30		\$ 1,134,734	\$ 1,512,386	\$ 1,478,384	\$ 2,247,904	Fund Balance Ideal 1 & 1/2 Yr Princ/Int Fund Balance Ideal = \$1,206,557

Franklin County, TN						FY 2016-2017 BUDGET
Education Debt Service Fund # 156						
Fund #156						
Account No.	Account Description	2014-2015 Actual	2015-2016 Original BG	2015-2016 Estimated	2016-2017 Proposed	
ESTIMATED REVENUES						
40000 LOCAL TAXES						
40100 County Property Taxes						
40110	Current Property Taxes	\$ 1,471,592	\$ 945,236	\$ 946,762	\$ 952,492	Represents \$0.1072
40120	Trustee's Collection - Prior Year	25,475	50,000	32,190	32,000	
40125	Trustee's Collection - Bankruptcy	674	1,000	3,222	1,000	
40130	Clerk & Master Collections - Prior Year	39,576	40,000	20,000	32,000	
40140	Interest and Penalty	6,299	9,000	7,500	9,000	
40161	Payments in Lieu of Taxes - TVA	650	700	500	700	
40162	Payments in Lieu of Taxes - Local Utilities	4,849	7,200	3,500	6,000	
40163	Payments in Lieu of Taxes - Other (Nissan)	608,500	610,000	608,000	610,000	
40200 County Local Option Taxes						
40210	Local Option Sales Tax	1,064,479	1,064,000	759,460	760,000	
40300 Statutory Local Taxes						
40320	Bank Excise Tax	9,504	10,000	5,745	10,000	
TOTAL LOCAL TAXES		\$ 3,231,598	\$ 2,737,136	\$ 2,386,879	\$ 2,413,192	
41000 LICENSES AND PERMITS						
41140	Cable TV Franchise	\$ 7,958	\$ 7,700	\$ 5,700	\$ 8,500	
TOTAL LICENSES AND PERMITS		\$ 7,958	\$ 7,700	\$ 5,700	\$ 8,500	
TOTAL ESTIMATED REVENUES		\$ 3,239,556	\$ 2,744,836	\$ 2,392,579	\$ 2,421,692	
ESTIMATED OTHER SOURCES						
48000 OTHER GOVERNMENTS & CITIZENS						
48130	Contributions (Board of Education)	\$ 738,574	\$ -	\$ -	\$ -	500K Capital (4th of 4th Yr)
TOTAL OTHER GOVERNMENTS & CITIZENS		\$ 738,574	\$ -	\$ -	\$ -	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		\$ 3,978,130	\$ 2,744,836	\$ 2,392,579	\$ 2,421,692	
ESTIMATED EXPENDITURES						
82100 Principal on Debt						
82130 Education						
601	Principal on Bonds	\$ 2,640,900	\$ 2,725,701	\$ 2,725,700	\$ 1,860,000	
610	Principal on Capitalized Leases	209,169	-	-	-	
82200 Interest on Debt						
82230 Education						
603	Interest on Bonds	\$ 476,547	\$ 410,660	\$ 410,659	\$ 355,970	
611	Interest on Capitalized Leases	19,405	-	-	-	
82300 Other Debt Service						
82330 Education						
509	Refunds	\$ 1,613	\$ -	\$ -	\$ -	
510	Trustee's Commission	47,578	44,000	36,000	40,000	
606	Other Debt Issuance Charges	-	8,000	-	8,000	
699	Other Debt Service	750	1,250	1,250	1,250	
TOTAL EDUCATION DEBT SERVICE		\$ 3,395,962	\$ 3,189,611	\$ 3,173,609	\$ 2,265,220	
TOTAL ESTIMATED EXPENDITURES		\$ 3,395,962	\$ 3,189,611	\$ 3,173,609	\$ 2,265,220	
EXCESS ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENDITURES		\$ 582,168	\$ (444,775)	\$ (781,030)	\$ 156,472	
ESTIMATED FUND BALANCE JULY 1		\$ 3,094,710	\$ 3,682,783	\$ 3,676,878	\$ 2,895,848	
						Fund Balance Req 1/2 Yr Princ/Int
Adjstment for Encumbrances					\$ -	Fund Balance Required = \$1,103,475
						Fund Balance Ideal 1 & 1/2 Yr Princ/Int
ESTIMATED ENDING FUND BALANCE JUNE 30		\$ 3,676,878	\$ 3,238,008	\$ 2,895,848	\$ 3,052,321	Fund Balance Ideal = \$3,313,019

Inter-fund Transfers from Fiscal Year 2016

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 2015. County Commission approved official document September 21, 2015. Transferred from School General Fund, \$100,000, 7/1/15 to School Federal Projects on 6/30/16 Transferred back to School General Fund. See copies attached.

Solid Waste Fund TRANS from County General Fund \$150K

\$150,000 from the General Fund to the Solid Waste Fund to help with Cash flow issues. County Commission approved in the 2015/16 budget and the TRANS September, 21, 2015 Transferred from County General Fund, \$100,000, September 2014 to Solid Waste Fund on March 16, 2016 it was Transferred back to County General Fund.

Please see the CT-0253 forms and Certified Resolutions from 2015/16

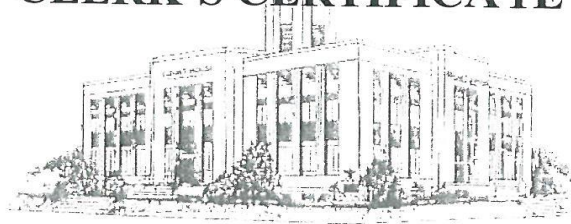
Inter-fund Transfers for Fiscal Year 2017

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 2016. County Commission approved official TRANS document June 20, 2016. Transferred from School General Fund, \$100,000, 7/1/16 to School Federal Projects on 6/30/17 will transferred back to School General Fund.

CLERK'S CERTIFICATE

COPY



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

RESOLUTION 8g-0915 OF THE GOVERNING BODY OF FRANKLIN COUNTY, TENNESSEE, AUTHORIZING THE ISSUANCE, SALE, AND PAYMENT OF INTEREST-BEARING SCHOOL FEDERAL PROJECTS FUND REVENUE/TAX/ANTICIPATION INTERFUND LOAN NOTES NOT TO EXCEED \$100,000.00

This resolution was adopted at a regular session meeting of the Franklin County Board of Commissioners on September 21, 2015 and is recorded on file in my office in Commissioners Minute Book 30. Witness my hand and official seal, at office in Winchester, Tennessee, this the 25th day of September 2015.



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

COUNTY CLERK

Resolution No. 89-0915
RESOLUTION OF THE GOVERNING BODY OF FRANKLIN COUNTY, TENNESSEE,
AUTHORIZING THE ISSUANCE, SALE, AND PAYMENT OF
INTEREST-BEARING SCHOOL FEDERAL PROJECTS FUND
REVENUE/TAX/ANTICIPATION
INTERFUND LOAN NOTES NOT TO EXCEED \$100,000.00.

WHEREAS, the Governing Body of Franklin County, Tennessee, (the "Local Government") has determined that it is necessary and desirable to borrow a limited amount of funds to meet appropriations made for the School Federal Projects Fund (the "Fund") for current fiscal year, being July 1, 2015, through June 30, 2016, inclusive, (the "Fiscal Year"), in anticipation of the collection of taxes and revenues for the Fund during the Fiscal Year; and

WHEREAS, under the provisions of Part I, IV, IV and VIII of Title 9, Chapter 21, Tennessee Code Annotated (the "Act"), local governments in Tennessee are authorized to issue and sell revenue/tax anticipation notes in amounts not exceeding sixty percent (60%) of the Fund appropriation for the Fiscal Year upon the approval of the Comptroller of the Treasury or Comptroller's Designee; and

WHEREAS, under the provisions of Section 9-21-408 of Title 9 Chapter 21, Tennessee Code Annotated, Local Governments in Tennessee are authorized to make interfund loans in accordance with procedures for issuance of notes in part VIII of Title 9 Chapter 21 *Tennessee Code Annotated*.

WHEREAS, the Governing Body finds that it is advantageous to the Local Government to authorize the issuance of and sale of revenue/tax anticipation notes;

NOW, THEREFORE, BE IT RESOLVED, by the Governing Body of Franklin County, Tennessee, as follows:

Section 1. That, for the purpose of providing funds to meet certain appropriations for the Fiscal Year, the Chief Executive Officer of the Local Government is hereby authorized in accordance with the terms of this Resolution to issue sell interest-bearing revenue/tax anticipation notes in a principal amount not to exceed One Hundred Thousand Dollars (\$100,000.00) (the "Notes") from the School General fund to the School Federal Projects fund upon approval of the Comptroller of the Treasury or Comptroller's Designee pursuant to the terms, provisions, and conditions permitted by law.

Page 1 of 3

The Notes shall be designated "School Federal Projects Fund Revenue/Tax Anticipation Interfund Loan Note, Series 2015"; shall be dated as of the date of issuance and shall bear interest at a rate or rates not to exceed 0.00 per cent (0.00%) per annum, and in no event shall the rate exceed the legal limit provided by law.

Section 2. That, the sum of the principal amount of the Notes, together with the principal amount or amounts of any prior revenue/tax anticipation notes issued during the Fiscal Year, does not exceed sixty percent (60%) of the Fund appropriation for the Fiscal Year.

Section 3. That, the Notes shall be renewed from time to time and money may be borrowed from time to time for the payment of any indebtedness evidenced by the Notes; provided that the Notes and any renewal notes shall mature and be paid in full without renewal on or before the end of the Fiscal Year. If the Local Government overestimates the amount of taxes and revenue collected for the Fiscal Year and it becomes impossible to retire the Notes and all renewal notes prior to the close of the Fiscal Year, then the Local Government shall apply to the Comptroller of the Treasury or Comptroller's Designee within ten (10) days prior to the close of the Fiscal year prior to the close of the Fiscal year for permission to issue funding bonds to cover the unpaid Notes in the manner provided by Title 9, Chapter 11 of Tennessee Code Annotated or as otherwise provided for in a manner approved by the Comptroller of the Treasury or Comptroller's Designee.

Section 4. That, the Notes shall be secured solely by the receipt of taxes and revenues by the Fund during the Fiscal Year.

Section 5. That, the Notes shall be subject to redemption at the option of the Local government, in whole or in part, at any time, at the principal amount and accrued interest to the date of redemption without a premium.

Section 6. That, the Notes shall be executed in the name of the Local Government and bear the manual signature of the chief executive officer of the Local Government and the manual signature of the County Clerk with Local Government seal affixed thereon; and shall be payable as to principal and interest at the office of the County Trustee of the Local Government. Proceeds of the Notes shall be deposited with the County Trustee of the Local Government and shall be paid out for the purpose of meeting Fund appropriations made for the Fiscal Year in anticipation of the collection of revenues and taxes pursuant to this Resolution and as required by law.

Section 7. That, the Notes shall be in substantially the form authorized by the State Comptroller of the Treasury or Comptroller's Designee and shall recite that the Notes are issued pursuant to Title 9, Chapter 21, and Tennessee Code Annotated which is Attachment 1 to this resolution.

Section 8. That the Notes shall be issued only after the receipt of the approval of the Comptroller of the Treasury or Comptroller's Designee for the sale of the Notes.

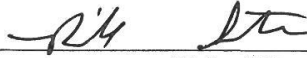
Section 9. That, if any of the Notes shall remain unpaid at the end of the fiscal year of issue, then the unpaid Notes shall be retired from the funds of the Local Government or be converted into bonds pursuant to Chapter 11 of Title 9 of the Tennessee Code Annotated, or any other law, or be otherwise liquidated as approved by the Comptroller of the Treasury or Comptroller's Designee.

Section 10. That, all orders or resolution in conflict with this Resolution are hereby repealed insofar as such conflict exists and this Resolution shall become effective immediately upon its passage.

Duly passed and approved this 21st day of September 21, 2015.



Eddie Clark, Honorable Chairman to the Commission



Richard Stewart, Honorable County Mayor

ATTESTED:



Phillip Custer, County Clerk



RESOLUTION SPONSORED BY: Eldridge & Clark

MOTION TO ADOPT: Eldridge SECOND BY: Fuller

VOTES: AYES 16 NAYS 0
Approved

Page 3 of 3

Attachment 1

Registered Note #: _____ Of the State of Tennessee _____ TAX ANTICIPATION NOTE, SERIES 20 Registered \$ _____

DATED _____, 20 _____ INTEREST RATE _____ % MATURITY DATE _____, 20 _____

Registered Owner: _____ Principal Sum: \$ _____

The _____ (the "Local Government") of the State of Tennessee hereby acknowledges itself indebted, and for value received hereby promises to pay bearer the sum of _____ (\$ _____) (the "Principal Sum") on or before the Maturity Date (specified above) (unless this note shall have been duly called for prior redemption and payment of the redemption price shall have been duly made or provided for), upon presentation and surrender by the registered owner to the Local Government or its agent, and to pay from the date hereon interest on the Principal Sum on _____, and thereafter on the _____, at the interest Rate per annum (specified above), by check or draft mailed to the registered owner, at the address below by the maturity date above. Both principal of and interest on this note are payable at the office of the _____ or a paying agent duly appointed by the Local Government in lawful money of the United States of America.

This note is secured solely by the receipt of taxes and revenues to be received by the _____ (the "Fund") during the current fiscal year of the Local Government, being July 1, 20__ through June 30, 20__, inclusive (the "Fiscal Year").

This note is subject to redemption prior to its stated maturity in whole or in part at any time at the option of the Local Government upon payment of the principal amount of the note together with the interest accrued thereon to the date of redemption without premium.

This note is issued under the authority of Parts I, IV and VIII of Title 9, Chapter 21, Tennessee Code Annotated, and a resolution duly adopted by the Local Government on _____, 20__, to provide funds in anticipation of the collection of taxes and revenues for the Fund during the Fiscal Year in an amount not exceeding sixty percent (60%) of the total Fund appropriations for the Fiscal Year. The Maturity Date specified above shall not exceed the end of the Fiscal Year.

Title 9, Chapter 21, Section 117, Tennessee code Annotated provides that this note and interest thereon are exempt from taxation by the State of Tennessee or by any county, municipality or taxing district of the State, except for inheritance, transfer and estate taxes and except as otherwise provided under the laws of the State of Tennessee.

IT IS HEREBY CERTIFIED, RECITED AND DECLARED that all acts, conditions and things required to exist, happen and be performed precedent to and in the issuance of this note do exist, have happened and have been performed in due time, form and manner as required by the Constitution and laws of the State of Tennessee, and that the amount of this note, together with all other indebtedness of the Local Government, does not exceed any constitutional or statutory limitation thereon, and that this note is within every constitutional and statutory limitation.

IN WITNESS WHEREOF, the Governing Body of the Local Government has caused this note to be executed in the name of the Local Government by the manual signature of the _____, and countersigned and attested by the manual signature of the _____, with the Seal of the Local Government affixed hereto or imprinted hereon, and this note to be dated as of the _____ day of _____, 20_____.

Duly passed and approved this _____, 20_____.

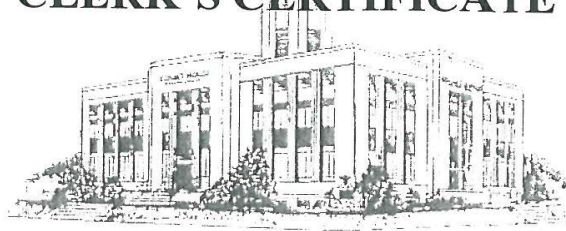
(County Mayor)

ATTESTED:

(County Clerk)

Pg. 2 of 2, Tax Anticipation Note

CLERK'S CERTIFICATE



COPY

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

FORM CT-0253 REPORT ON DEBT OBLIGATION ANNUAL INTER-FUND LOAN FOR FEDERAL PROJECTS CASH FLOW

This document was approved to receive and file at a regular session meeting of the Franklin County Board of Commissioners on September 21, 2015 and are recorded on file in my office in Commissioners Minute Book 30. Witness my hand and official seal, at office in Winchester, Tennessee, this the 29th day of September 2015.


Phillip Custer, County Clerk
of Franklin County, Tennessee



COUNTY CLERK

REPORT ON DEBT OBLIGATION
(Pursuant to Tennessee Code Annotated Section 9-21-151)

1. Public Entity:
 Name: Franklin County
 Address: 1 So Jefferson Street
Winchester, TN 37398
 Debt Issue Name: School Federal Projects Inter-fund Loan 2015-16
If disclosing initially for a program, attach the form specified for updates, indicating the frequency required.

2. Face Amount: \$ 100,000.00
 Premium/Discount: \$ _____

3. Interest Cost: _____ 0.0000 % Tax-exempt Taxable
 TIC NIC
 Variable: Index _____ plus _____ basis points; or
 Variable: Remarketing Agent _____
 Other: _____

4. Debt Obligation:
 TRAN RAN CON
 BAN CRAN GAN
 Bond Loan Agreement Capital Lease
If any of the notes listed above are issued pursuant to Title 9, Chapter 21, enclose a copy of the executed note with the filing with the Office of State and Local Finance ("OSLF").

5. Ratings:
 Unrated
 Moody's _____ Standard & Poor's _____ Fitch _____

6. Purpose:

	Percentage	BRIEF DESCRIPTION
<input type="checkbox"/> General Government	_____ %	_____
<input checked="" type="checkbox"/> Education	<u>100.00</u> %	<u>Annual Inter-fund loan for Federal Projects Cash Flow</u>
<input type="checkbox"/> Utilities	_____ %	_____
<input type="checkbox"/> Other	_____ %	_____
<input type="checkbox"/> Refunding/Renewal	_____ %	_____

7. Security:
 General Obligation General Obligation + Revenue/Tax
 Revenue Tax Increment Financing (TIF)
 Annual Appropriation (Capital Lease Only) Other (Describe): _____

8. Type of Sale:
 Competitive Public Sale Interfund Loan School General to School Federal Projects
 Negotiated Sale Loan Program _____
 Informal Bid _____

9. Date:
 Dated Date: 07/01/2015 Issue/Closing Date: 07/01/2015

REPORT ON DEBT OBLIGATION
(Pursuant to Tennessee Code Annotated Section 9-21-151)

10. Maturity Dates, Amounts and Interest Rates *:

Year	Amount	Interest Rate	Year	Amount	Interest Rate
2016	\$ 100,000.00	0.0000 %		\$	%
	\$	%		\$	%
	\$	%		\$	%
	\$	%		\$	%
	\$	%		\$	%
	\$	%		\$	%
	\$	%		\$	%
	\$	%		\$	%
	\$	%		\$	%
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	\$	%		\$	%
	\$	%		\$	%
	\$	%		\$	%
	\$	%		\$	%
	\$	%		\$	%
	\$	%		\$	%

If more space is needed, attach an additional sheet.

If (1) the debt has a final maturity of 31 or more years from the date of issuance, (2) principal repayment is delayed for two or more years, or (3) debt service payments are not level throughout the retirement period, then a cumulative repayment schedule (grouped in 5 year increments out to 30 years) including this and all other entity debt secured by the same source **MUST BE PREPARED AND ATTACHED**. For purposes of this form, debt secured by an ad valorem tax pledge and debt secured by a dual ad valorem tax and revenue pledge are secured by the same source. Also, debt secured by the same revenue stream, no matter what lien level, is considered secured by the same source.

* This section is not applicable to the Initial Report for a Borrowing Program.

11. Cost of Issuance and Professionals:

No costs or professionals

	AMOUNT (Round to nearest \$)	FIRM NAME
Financial Advisor Fees	\$ 0	
Legal Fees	\$ 0	
Bond Counsel	\$ 0	
Issuer's Counsel	\$ 0	
Trustee's Counsel	\$ 0	
Bank Counsel	\$ 0	
Disclosure Counsel	\$ 0	
Paying Agent Fees	\$ 0	
Registrar Fees	\$ 0	
Trustee Fees	\$ 0	
Remarketing Agent Fees	\$ 0	
Liquidity Fees	\$ 0	
Rating Agency Fees	\$ 0	
Credit Enhancement Fees	\$ 0	
Bank Closing Costs	\$ 0	
Underwriter's Discount _____%		
Take Down	\$ 0	
Management Fee	\$ 0	
Risk Premium	\$ 0	
Underwriter's Counsel	\$ 0	
Other expenses	\$ 0	
Printing and Advertising Fees	\$ 0	
Issuer/Administrator Program Fees	\$ 0	
Real Estate Fees	\$ 0	
Sponsorship/Referral Fee	\$ 0	
Other Costs _____	\$ 0	
TOTAL COSTS	\$ 0	

REPORT ON DEBT OBLIGATION
(Pursuant to Tennessee Code Annotated Section 9-21-151)

12. Recurring Costs:		
<input checked="" type="checkbox"/> No Recurring Costs		
	AMOUNT <small>(Basis points/\$)</small>	FIRM NAME <small>(If different from #11)</small>
Remarketing Agent	_____	_____
Paying Agent / Registrar	_____	_____
Trustee	_____	_____
Liquidity / Credit Enhancement	_____	_____
Escrow Agent	_____	_____
Sponsorship / Program / Admin	_____	_____
Other _____	_____	_____


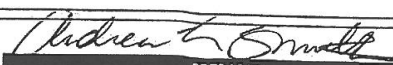
13. Disclosure Document / Official Statement:	
<input checked="" type="checkbox"/> None Prepared	
<input type="checkbox"/> EMMA link _____	or
<input type="checkbox"/> Copy attached _____	

14. Continuing Disclosure Obligations:	
Is there an existing continuing disclosure obligation related to the security for this debt?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Is there a continuing disclosure obligation agreement related to this debt?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If yes to either question, date that disclosure is due <u>Annually June 30</u>	
Name and title of person responsible for compliance <u>Andrea Smith, Finance Director</u>	

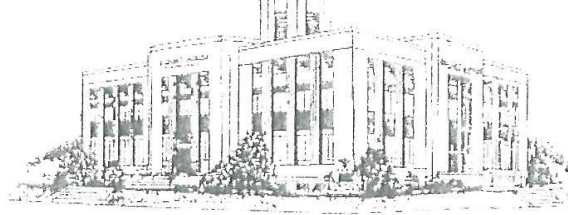
15. Written Debt Management Policy:	
Governing Body's approval date of the current version of the written debt management policy	<u>12/05/2011</u>
Is the debt obligation in compliance with and clearly authorized under the policy?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

16. Written Derivative Management Policy:	
<input checked="" type="checkbox"/> No derivative	
Governing Body's approval date of the current version of the written derivative management policy	_____
Date of Letter of Compliance for derivative	_____
Is the derivative in compliance with and clearly authorized under the policy?	<input type="checkbox"/> Yes <input type="checkbox"/> No

17. Submission of Report:			
To the Governing Body:	on <u>09/21/2015</u>	and presented at public meeting held on	<u>09/21/2015</u>
Copy to Director to OSLF:	on <u>09/22/2015</u>	either by:	
<input checked="" type="checkbox"/> Mail to:	OR	<input type="checkbox"/> Email to:	
505 Deaderick Street, Suite 1600		<u>StateAndLocalFinance.PublicDebtForm@cot.tn.gov</u>	
James K. Polk State Office Building			
Nashville, TN 37243-1402			

18. Signatures:			
			
AUTHORIZED REPRESENTATIVE		PREPARER	
Name	<u>Richard Stewart</u>	Name	<u>Andrea L. Smith</u>
Title	<u>Franklin County Mayor</u>	Title	<u>Finance Director</u>
Firm	_____	Firm	<u>Franklin County, TN</u>
Email	<u>richardstewart@franklincotn.us</u>	Email	<u>andreasmith@franklincountyfinance.com</u>
Date	<u>09/02/2015</u>	Date	<u>09/02/2015</u>

CLERK'S CERTIFICATE



COPY

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

RESOLUTION 8h-0915 OF THE GOVERNING BODY OF FRANKLIN COUNTY, TENNESSEE, AUTHORIZING THE ISSUANCE, SALE, AND PAYMENT OF INTEREST-BEARING SOLID WASTE FUND REVENUE/TAX/ANTICIPATION INTERFUND LOAN NOTES NOT TO EXCEED \$150,000.00

This resolution was adopted at a regular session meeting of the Franklin County Board of Commissioners on September 21, 2015 and is recorded on file in my office in Commissioners Minute Book 30. Witness my hand and official seal, at office in Winchester, Tennessee, this the 25th day of September 2015.



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

COUNTY CLERK

Resolution No. 8h-0915
RESOLUTION OF THE GOVERNING BODY OF FRANKLIN COUNTY, TENNESSEE,
AUTHORIZING THE ISSUANCE, SALE, AND PAYMENT OF
INTEREST-BEARING SOLID WASTE FUND REVENUE/TAX/ANTICIPATION
INTERFUND LOAN NOTES NOT TO EXCEED \$150,000.00.

WHEREAS, the Governing Body of Franklin County, Tennessee, (the "Local Government") has determined that it is necessary and desirable to borrow a limited amount of funds to meet appropriations made for the Solid Waste Fund (the "Fund") for current fiscal year, being July 1, 2015, through June 30, 2016, inclusive, (the "Fiscal Year"), in anticipation of the collection of taxes and revenues for the Fund during the Fiscal Year; and

WHEREAS, under the provisions of Part I, IV, IV and VIII of Title 9, Chapter 21, Tennessee Code Annotated (the "Act"), local governments in Tennessee are authorized to issue and sell revenue/tax anticipation notes in amounts not exceeding sixty percent (60%) of the Fund appropriation for the Fiscal Year upon the approval of the Comptroller of the Treasury or Comptroller's Designee; and

WHEREAS, under the provisions of Section 9-21-408 of Title 9 Chapter 21, Tennessee Code *Annotated*, Local Governments in Tennessee are authorized to make interfund loans in accordance with procedures for issuance of notes in part VIII of Title 9 Chapter 21 *Tennessee Code Annotated*.

WHEREAS, the Governing Body finds that it is advantageous to the Local Government to authorize the issuance of and sale of revenue/tax anticipation notes;

NOW, THEREFORE, BE IT RESOLVED, by the Governing Body of Franklin County, Tennessee, as follows:

Section 1. That, for the purpose of providing funds to meet certain appropriations for the Fiscal Year, the Chief Executive Officer of the Local Government is hereby authorized in accordance with the terms of this Resolution to issue sell interest-bearing revenue/tax anticipation notes in a principal amount not to exceed One Hundred Fifty Thousand Dollars (\$150,000.00) (the "Notes") from the County General fund to the Solid Waste fund upon approval of the Comptroller of the Treasury or Comptroller's Designee pursuant to the terms, provisions, and conditions permitted by law.

The Notes shall be designated "Solid Waste Fund Revenue/Tax Anticipation Interfund Loan Note, Series 2015"; shall be dated as of the date of issuance and shall bear interest at a rate or rates not to exceed 0.00 per cent (0.00%) per annum, and in no event shall the rate exceed the legal limit provided by law.

Section 2. That, the sum of the principal amount of the Notes, together with the principal amount or amounts of any prior revenue/tax anticipation notes issued during the Fiscal Year, does not exceed sixty percent (60%) of the Fund appropriation for the Fiscal Year.

Section 3. That, the Notes shall be renewed from time to time and money may be borrowed from time to time for the payment of any indebtedness evidenced by the Notes; provided that the Notes and any renewal notes shall mature and be paid in full without renewal on or before the end of the Fiscal Year. If the Local Government overestimates the amount of taxes and revenue collected for the Fiscal Year and it becomes impossible to retire the Notes and all renewal notes prior to the close of the Fiscal Year, then the Local Government shall apply to the Comptroller of the Treasury or Comptroller's Designee within ten (10) days prior to the close of the Fiscal year prior to the close of the Fiscal year for permission to issue funding bonds to cover the unpaid Notes in the manner provided by Title 9, Chapter 11 of Tennessee Code Annotated or as otherwise provided for in a manner approved by the Comptroller of the Treasury or Comptroller's Designee.

Section 4. That, the Notes shall be secured solely by the receipt of taxes and revenues by the Fund during the Fiscal Year.

Section 5. That, the Notes shall be subject to redemption at the option of the Local government, in whole or in part, at any time, at the principal amount and accrued interest to the date of redemption without a premium.

Section 6. That, the Notes shall be executed in the name of the Local Government and bear the manual signature of the chief executive officer of the Local Government and the manual signature of the County Clerk with Local Government seal affixed thereon; and shall be payable as to principal and interest at the office of the County Trustee of the Local Government. Proceeds of the Notes shall be deposited with the County Trustee of the Local Government and shall be paid out for the purpose of meeting Fund appropriations made for the Fiscal Year in anticipation of the collection of revenues and taxes pursuant to this Resolution and as required by law.

Page 2 of 3

Section 7. That, the Notes shall be in substantially the form authorized by the State Comptroller of the Treasury or Comptroller's Designee and shall recite that the Notes are issued pursuant to Title 9, Chapter 21, and Tennessee Code Annotated which is Attachment 1 to this resolution.

Section 8. That the Notes shall be issued only after the receipt of the approval of the Comptroller of the Treasury or Comptroller's Designee for the sale of the Notes.

Section 9. That, if any of the Notes shall remain unpaid at the end of the fiscal year of issue, then the unpaid Notes shall be retired from the funds of the Local Government or be converted into bonds pursuant to Chapter 11 of Title 9 of the Tennessee Code Annotated, or any other law, or be otherwise liquidated as approved by the Comptroller of the Treasury or Comptroller's Designee.

Section 10. That, all orders or resolution in conflict with this Resolution are hereby repealed insofar as such conflict exists and this Resolution shall become effective immediately upon its passage.

Duly passed and approved this 21st day of September 21, 2015.



Eddie Clark, Honorable Chairman to the Commission



Richard Stewart, Honorable County Mayor

ATTESTED:


Phillip Custer, County Clerk

RESOLUTION SPONSORED BY: Eldridge & Clark

MOTION TO ADOPT: Finney SECOND BY: Van Buskirk

VOTES: AYES 16 NAYS 0
Approved

Page 3 of 3

Attachment 1

Registered Note #: _____ Of the State of Tennessee Registered \$ _____ TAX ANTICIPATION NOTE, SERIES 20__

DATED _____, 20 INTEREST RATE _____% MATURITY DATE _____, 20

Registered Owner: _____ Principal Sum: \$ _____

The _____ (the "Local Government") of the State of Tennessee hereby acknowledges itself indebted, and for value received hereby promises to pay bearer the sum of _____ (\$ _____) (the "Principal Sum") on or before the Maturity Date (specified above) (unless this note shall have been duly called for prior redemption and payment of the redemption price shall have been duly made or provided for), upon presentation and surrender by the registered owner to the Local Government or its agent, and to pay from the date hereon interest on the Principal Sum on _____, and thereafter on the _____, at the Interest Rate per annum (specified above), by check or draft mailed to the registered owner, at the address below by the maturity date above. Both principal of and interest on this note are payable at the office of the _____ or a paying agent duly appointed by the Local Government in lawful money of the United States of America.

This note is secured solely by the receipt of taxes and revenues to be received by the _____ (the "Fund") during the current fiscal year of the Local Government, being July 1, 20__ through June 30, 20__, inclusive (the "Fiscal Year").

This note is subject to redemption prior to its stated maturity in whole or in part at any time at the option of the Local Government upon payment of the principal amount of the note together with the interest accrued thereon to the date of redemption without a premium.

This note is issued under the authority of Parts I, IV and VIII of Title 9, Chapter 21, Tennessee Code Annotated, and a resolution duly adopted by the Local Government on _____, 20__, to provide funds in anticipation of the collection of taxes and revenues for the Fund during the Fiscal Year in an amount not exceeding sixty percent (60%) of the total Fund appropriations for the Fiscal Year. The Maturity Date specified above shall not exceed the end of the Fiscal Year.

Title 9, Chapter 21, Section 117, Tennessee code Annotated provides that this note and interest thereon are exempt from taxation by the State of Tennessee or by any county, municipality or taxing district of the State, except for inheritance, transfer and estate taxes and except as otherwise provided under the laws of the State of Tennessee.

IT IS HEREBY CERTIFIED, RECITED AND DECLARED that all acts, conditions and things required to exist, happen and be performed precedent to and in the issuance of this note do exist, have happened and have been performed in due time, form and manner as required by the Constitution and laws of the State of Tennessee, and that the amount of this note, together with all other indebtedness of the Local Government, does not exceed any constitutional or statutory limitation thereon, and that this note is within every constitutional and statutory limitation.

IN WITNESS WHEREOF, the Governing Body of the Local Government has caused this note to be executed in the name of the Local Government by the manual signature of the _____, and countersigned and attested by the manual signature of the _____, with the Seal of the Local Government affixed hereto or imprinted hereon, and this note to be dated as of the _____ day of _____, 20_____.

Duly passed and approved this _____, 20_____.

(County Mayor)

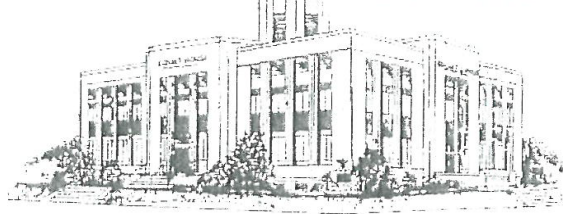
ATTESTED:

(County Clerk)

Pg. 2 of 2, Tax Anticipation Note

CLERK'S CERTIFICATE

COPY



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

FORM CT-0253 REPORT ON DEBT OBLIGATION ANNUAL INTER-FUND LOAN FOR SOLID WASTE CASH FLOW

This document was approved to receive and file at a regular session meeting of the Franklin County Board of Commissioners on September 21, 2015 and are recorded on file in my office in Commissioners Minute Book 30. Witness my hand and official seal, at office in Winchester, Tennessee, this the 29th day of September 2015.




Phillip Custer, County Clerk
of Franklin County, Tennessee

COUNTY CLERK

REPORT ON DEBT OBLIGATION
(Pursuant to Tennessee Code Annotated Section 9-21-151)

1. Public Entity:
 Name: Franklin County
 Address: 1 So Jefferson Street
Winchester, TN 37398
 Debt Issue Name: Solid Waste Inter-fund Loan 2015-16
If disclosing initially for a program, attach the form specified for updates, indicating the frequency required.

2. Face Amount: \$ 150,000.00
 Premium/Discount: \$ _____

3. Interest Cost: _____ 0.0000 % Tax-exempt Taxable
 TIC NIC
 Variable: Index _____ plus _____ basis points; or
 Variable: Remarketing Agent _____
 Other: _____

4. Debt Obligation:
 TRAN RAN CON
 BAN CRAN GAN
 Bond Loan Agreement Capital Lease
If any of the notes listed above are issued pursuant to Title 9, Chapter 23, enclose a copy of the executed note with the filing with the Office of State and Local Finance ("OSLF").

5. Ratings:
 Unrated
 Moody's _____ Standard & Poor's _____ Fitch _____

6. Purpose:

		BRIEF DESCRIPTION
<input checked="" type="checkbox"/> General Government	<u>100.00</u> %	<u>Annual Inter-fund loan for Solid Waste Cash Flow</u>
<input type="checkbox"/> Education	_____ %	_____
<input type="checkbox"/> Utilities	_____ %	_____
<input type="checkbox"/> Other	_____ %	_____
<input type="checkbox"/> Refunding/Renewal	_____ %	_____

7. Security:
 General Obligation General Obligation + Revenue/Tax
 Revenue Tax Increment Financing (TIF)
 Annual Appropriation (Capital Lease Only) Other (Describe): _____

8. Type of Sale:
 Competitive Public Sale Interfund Loan General Fund to Solid Waste Fund
 Negotiated Sale Loan Program _____
 Informal Bid _____

9. Date:
 Dated Date: 08/20/2015 Issue/Closing Date: 08/20/2015

REPORT ON DEBT OBLIGATION

(Pursuant to Tennessee Code Annotated Section 9-21-151)

10. Maturity Dates, Amounts and Interest Rates *:

Year	Amount	Interest Rate	Year	Amount	Interest Rate
2016	\$ 150,000.00	0.0000 %		\$	%
	\$	%		\$	%
	\$	%		\$	%
	\$	%		\$	%
	\$	%		\$	%
	\$	%		\$	%
	\$	%		\$	%
	\$	%		\$	%
	\$	%		\$	%
	\$	%		\$	%
	\$	%		\$	%
	\$	%		\$	%
	\$	%		\$	%
	\$	%		\$	%
	\$	%		\$	%

If more space is needed, attach an additional sheet.

if (1) the debt has a final maturity of 31 or more years from the date of issuance, (2) principal repayment is delayed for two or more years, or (3) debt service payments are not level throughout the retirement period, then a cumulative repayment schedule (grouped in 5 year increments out to 30 years) including this and all other entity debt secured by the same source **MUST BE PREPARED AND ATTACHED**. For purposes of this form, debt secured by an ad valorem tax pledge and debt secured by a dual ad valorem tax and revenue pledge are secured by the same source. Also, debt secured by the same revenue stream, no matter what lien level, is considered secured by the same source.

* This section is not applicable to the Initial Report for a Borrowing Program.

11. Cost of Issuance and Professionals:

No costs or professionals

	AMOUNT (Round to nearest \$)	FIRM NAME
Financial Advisor Fees	\$ 0	
Legal Fees	\$ 0	
Bond Counsel	\$ 0	
Issuer's Counsel	\$ 0	
Trustee's Counsel	\$ 0	
Bank Counsel	\$ 0	
Disclosure Counsel	\$ 0	
Paying Agent Fees	\$ 0	
Registrar Fees	\$ 0	
Trustee Fees	\$ 0	
Remarketing Agent Fees	\$ 0	
Liquidity Fees	\$ 0	
Rating Agency Fees	\$ 0	
Credit Enhancement Fees	\$ 0	
Bank Closing Costs	\$ 0	
Underwriter's Discount _____ %		
Take Down	\$ 0	
Management Fee	\$ 0	
Risk Premium	\$ 0	
Underwriter's Counsel	\$ 0	
Other expenses	\$ 0	
Printing and Advertising Fees	\$ 0	
Issuer/Administrator Program Fees	\$ 0	
Real Estate Fees	\$ 0	
Sponsorship/Referral Fee	\$ 0	
Other Costs	\$ 0	
TOTAL COSTS	\$ 0	

REPORT ON DEBT OBLIGATION
(Pursuant to Tennessee Code Annotated Section 9-21-151)

12. Recurring Costs:		
<input checked="" type="checkbox"/> No Recurring Costs		
	AMOUNT (Basis points/S)	FIRM NAME (if different from #11)
Remarketing Agent	_____	_____
Paying Agent / Registrar	_____	_____
Trustee	_____	_____
Liquidity / Credit Enhancement	_____	_____
Escrow Agent	_____	_____
Sponsorship / Program / Admin	_____	_____
Other _____	_____	_____



13. Disclosure Document / Official Statement:	
<input checked="" type="checkbox"/> None Prepared	
<input type="checkbox"/> EMMA link	_____ or
<input type="checkbox"/> Copy attached	_____

14. Continuing Disclosure Obligations:	
Is there an existing continuing disclosure obligation related to the security for this debt?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Is there a continuing disclosure obligation agreement related to this debt?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If yes to either question, date that disclosure is due <u>Annually June 30</u>	
Name and title of person responsible for compliance <u>Andrea Smith, Finance Director</u>	

15. Written Debt Management Policy:	
Governing Body's approval date of the current version of the written debt management policy	<u>12/05/2011</u>
Is the debt obligation in compliance with and clearly authorized under the policy?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

16. Written Derivative Management Policy:	
<input checked="" type="checkbox"/> No derivative	
Governing Body's approval date of the current version of the written derivative management policy	_____
Date of Letter of Compliance for derivative	_____
Is the derivative in compliance with and clearly authorized under the policy?	<input type="checkbox"/> Yes <input type="checkbox"/> No

17. Submission of Report:			
To the Governing Body:	on <u>09/21/2015</u>	and presented at public meeting held on	<u>09/21/2015</u>
Copy to Director to OSLF:	on <u>09/22/2015</u>	either by:	
<input checked="" type="checkbox"/> Mail to:	OR	<input type="checkbox"/> Email to:	
505 Deaderick Street, Suite 1600 James K. Polk State Office Building Nashville, TN 37243-1402		<u>StateAndLocalFinance.PublicDebtForm@cot.tn.gov</u>	

18. Signatures:			
			
	AUTHORIZED REPRESENTATIVE	PREPARER	
Name	<u>Richard Stewart</u>	<u>Andrea L. Smith</u>	
Title	<u>Franklin County Mayor</u>	<u>Finance Director</u>	
Firm	<u>Franklin County, TN</u>	<u>Franklin County, TN</u>	
Email	<u>richardstewart@franklincotn.us</u>	<u>andreamsmith@franklincountyfinance.com</u>	
Date	<u>09/02/2015</u>	<u>09/02/2015</u>	

Attachment I-3
Cash Flow Statement - Franklin County
FY 2017

County General Fund 101	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 600,000	\$ 550,000	\$ 395,000	\$ 1,000,000	\$ 875,000	\$ 3,430,000	\$ 1,151,000	\$ 3,980,000	\$ 1,375,000	\$ 866,000	\$ 700,000	\$ 1,130,000	\$ 16,052,000
Loan Proceeds													-
Transfers In (Operational & Debt)	-										100,606		100,606
Total Cash Inflows	600,000	550,000	395,000	1,000,000	875,000	3,430,000	1,151,000	3,520,000	1,375,000	866,000	800,606	1,130,000	15,692,606
Beg Cash Balance	8,295,000	7,991,250	7,141,250	6,236,250	5,832,500	5,397,500	7,351,342	7,202,342	9,418,592	9,293,592	8,859,592	8,360,198	8,295,000
Available Cash	8,895,000	8,541,250	7,536,250	7,236,250	6,707,500	8,827,500	8,502,342	10,722,342	10,793,592	10,159,592	9,660,198	9,490,198	23,987,606
Cash Payments	900,000	1,400,000	1,300,000	1,400,000	1,310,000	1,450,000	1,300,000	1,300,000	1,500,000	1,300,000	1,300,000	1,300,000	15,760,000
Debt Service						26,158							26,158
Transfers Out (PILOT, etc.)	3,750			3,750				3,750				3,750	15,000
Total Cash Outflows	903,750	1,400,000	1,300,000	1,403,750	1,310,000	1,476,158	1,300,000	1,303,750	1,500,000	1,300,000	1,300,000	1,329,908	15,827,316
End Balance	7,991,250	7,141,250	6,236,250	5,832,500	5,397,500	7,351,342	7,202,342	9,418,592	9,293,592	8,859,592	8,360,198	8,160,290	8,160,290
Cash Inflows/Outflows	\$ (303,750)	\$ (850,000)	\$ (905,000)	\$ (403,750)	\$ (435,000)	\$ 1,953,842	\$ (149,000)	\$ 2,216,250	\$ (125,000)	\$ (434,000)	\$ (499,394)	\$ (199,908)	\$ (134,710)

Courthouse/Jail Maintenance Fund 112	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 13,000	\$ 12,000	\$ 13,500	\$ 14,500	\$ 12,000	\$ 11,435	\$ 15,000	\$ 12,640	\$ 17,000	\$ 15,000	\$ 14,000	\$ 15,000	\$ 165,075
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	13,000	12,000	13,000	13,000	12,000	11,435	13,000	12,000	12,000	12,000	12,000	13,000	148,435
Beg Cash Balance	30,000	42,870	54,740	67,610	80,480	92,350	103,655	116,525	128,395	140,265	152,135	164,005	30,000
Available Cash	43,000	54,870	67,740	80,610	92,480	103,785	116,655	128,525	140,395	152,265	164,135	177,005	178,435
Cash Payments	130	130	130	130	130	130	130	130	130	130	130	130	1,560
Debt Service													-
Transfers Out (PILOT, etc.)	-											145,000	145,000
Total Cash Outflows	130	130	130	130	130	130	130	130	130	130	130	145,130	146,560
End Balance	42,870	54,740	67,610	80,480	92,350	103,655	116,525	128,395	140,265	152,135	164,005	31,875	31,875
Cash Inflows/Outflows	\$ 12,870	\$ 11,870	\$ 12,870	\$ 12,870	\$ 11,870	\$ 11,305	\$ 12,870	\$ 11,870	\$ 11,870	\$ 11,870	\$ 11,870	\$ (132,130)	\$ 1,875

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	\$ 28,000	\$ 100,000	\$ 24,614	\$ 121,000	\$ 15,000	\$ 11,257	\$ 7,000	\$ 12,000	\$ 367,668
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	6,500	6,887	5,580	29,830	28,000	100,000	24,614	121,000	15,000	11,257	7,000	12,000	367,668
Beg Cash Balance	320,000	298,500	277,387	254,967	255,797	255,797	319,797	316,411	409,411	394,411	375,668	352,668	320,000
Available Cash	326,500	305,387	282,967	284,797	283,797	355,797	344,411	437,411	424,411	405,668	382,668	364,668	687,668
Cash Payments	28,000	28,000	28,000	29,000	28,000	36,000	28,000	28,000	30,000	30,000	30,000	28,000	351,000
Debt Service													-
Transfers Out (PILOT, etc.)												3,000	3,000
Total Cash Outflows	28,000	28,000	28,000	29,000	28,000	36,000	28,000	28,000	30,000	30,000	30,000	31,000	354,000
End Balance	298,500	277,387	254,967	255,797	255,797	319,797	316,411	409,411	394,411	375,668	352,668	333,668	333,668
Cash Inflows/Outflows	\$ (21,500)	\$ (21,113)	\$ (22,420)	\$ 830	\$ -	\$ 64,000	\$ (3,386)	\$ 93,000	\$ (15,000)	\$ (18,743)	\$ (23,000)	\$ (19,000)	\$ 13,668

Solid Waste Fund 116	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 29,901	\$ 45,000	\$ 31,117	\$ 140,000	\$ 115,000	\$ 524,337	\$ 126,889	\$ 641,404	\$ 80,000	\$ 56,000	\$ 50,000	\$ 50,000	\$ 1,889,648
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	29,901	45,000	31,117	140,000	115,000	524,337	126,889	641,404	80,000	56,000	50,000	50,000	1,889,648
Beg Cash Balance	465,442	325,343	226,343	119,460	127,460	112,460	486,797	483,686	995,090	945,090	831,090	731,090	465,442
Available Cash	495,343	370,343	257,460	259,460	242,460	636,797	613,686	1,125,090	1,075,090	1,001,090	881,090	781,090	2,355,090
Cash Payments	170,000	144,000	138,000	132,000	130,000	150,000	130,000	130,000	130,000	170,000	150,000	150,000	1,724,000
Debt Service													-
Transfers Out (PILOT, etc.)												43,803	43,803
Total Cash Outflows	170,000	144,000	138,000	132,000	130,000	150,000	130,000	130,000	130,000	170,000	150,000	193,803	1,767,803
End Balance	325,343	226,343	119,460	127,460	112,460	486,797	483,686	995,090	945,090	831,090	731,090	587,287	587,287
Cash Inflows/Outflows	\$ (140,099)	\$ (99,000)	\$ (106,883)	\$ 8,000	\$ (15,000)	\$ 374,337	\$ (3,111)	\$ 511,404	\$ (50,000)	\$ (114,000)	\$ (100,000)	\$ (143,803)	\$ 121,845

Local Purpose Fund 120	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 31,000	\$ 30,000	\$ 30,000	\$ 50,000	\$ 48,000	\$ 135,000	\$ 36,000	\$ 160,000	\$ 31,000	\$ 26,000	\$ 24,000	\$ 25,000	\$ 626,000
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	31,000	30,000	30,000	50,000	48,000	135,000	36,000	160,000	31,000	26,000	24,000	25,000	626,000
Beg Cash Balance	281,000	311,680	341,360	371,040	271,040	218,340	349,490	215,490	357,490	388,050	234,050	254,050	281,000
Available Cash	312,000	341,680	371,360	421,040	319,040	353,340	385,490	375,490	388,490	414,050	258,050	279,050	907,000
Cash Payments	320	320	320	150,000	100,700	3,850	170,000	18,000	440	180,000	4,000	120,000	747,950
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	320	320	320	150,000	100,700	3,850	170,000	18,000	440	180,000	4,000	120,000	747,950
End Balance	311,680	341,360	371,040	271,040	218,340	349,490	215,490	357,490	388,050	234,050	254,050	159,050	159,050
Cash Inflows/Outflows	\$ 30,680	\$ 29,680	\$ 29,680	\$ (100,000)	\$ (52,700)	\$ 131,150	\$ (134,000)	\$ 142,000	\$ 30,560	\$ (154,000)	\$ 20,000	\$ (95,000)	\$ (121,950)

Drug Control Fund 122	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 1,100	\$ 6,500	\$ 1,600	\$ 15,000	\$ 12,000	\$ 21,000	\$ 2,300	\$ 1,120	\$ 8,000	\$ 12,000	\$ 3,200	\$ 5,750	\$ 89,570
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	1,100	6,500	1,600	15,000	12,000	21,000	2,300	1,120	8,000	12,000	3,200	5,750	89,570
Beg Cash Balance	39,000	38,100	43,600	43,700	49,000	46,000	62,000	32,300	30,920	36,420	42,020	37,220	39,000
Available Cash	40,100	44,600	45,200	58,700	61,000	67,000	64,300	33,420	38,920	48,420	45,220	42,970	128,570
Cash Payments	2,000	1,000	1,500	9,700	15,000	5,000	32,000	2,500	2,500	6,400	8,000	8,000	93,600
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	2,000	1,000	1,500	9,700	15,000	5,000	32,000	2,500	2,500	6,400	8,000	8,000	93,600
End Balance	38,100	43,600	43,700	49,000	46,000	62,000	32,300	30,920	36,420	42,020	37,220	34,970	34,970
Cash Inflows/Outflows	\$ (900)	\$ 5,500	\$ 100	\$ 5,300	\$ (3,000)	\$ 16,000	\$ (29,700)	\$ (1,380)	\$ 5,500	\$ 5,600	\$ (4,800)	\$ (2,250)	\$ (4,030)

Highway Fund 131	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 190,000	\$ 225,000	\$ 225,000	\$ 230,000	\$ 600,000	\$ 620,000	\$ 235,000	\$ 400,000	\$ 200,000	\$ 274,000	\$ 187,000	\$ 175,000	\$ 3,561,000
Loan Proceeds													-
Transfers In (Operational & Debt)	5,000			5,000			5,000			5,000			20,000
Total Cash Inflows	195,000	225,000	225,000	235,000	600,000	620,000	240,000	600,000	200,000	279,000	187,000	175,000	3,781,000
Beg Cash Balance	1,277,400	1,172,400	997,400	972,400	807,400	1,152,400	1,412,400	1,498,279	1,883,279	1,548,279	1,668,279	1,591,476	1,277,400
Available Cash	1,472,400	1,397,400	1,222,400	1,207,400	1,407,400	1,772,400	1,652,400	2,098,279	2,083,279	1,827,279	1,855,279	1,766,476	5,058,400
Cash Payments	300,000	400,000	250,000	400,000	255,000	360,000	135,000	215,000	535,000	159,000	210,000	300,000	3,519,000
Debt Service							19,121						19,121
Transfers Out (PILOT, etc.)											53,803		53,803
Total Cash Outflows	300,000	400,000	250,000	400,000	255,000	360,000	154,121	215,000	535,000	159,000	263,803	300,000	3,591,924
End Balance	1,172,400	997,400	972,400	807,400	1,152,400	1,412,400	1,498,279	1,883,279	1,548,279	1,668,279	1,591,476	1,466,476	1,466,476
Cash Inflows/Outflows	\$ (105,000)	\$ (175,000)	\$ (25,000)	\$ (165,000)	\$ 345,000	\$ 260,000	\$ 85,879	\$ 385,000	\$ (335,000)	\$ 120,000	\$ (76,803)	\$ (125,000)	\$ 189,076

School General Fund 141	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 687,000	\$ 3,198,000	\$ 3,198,000	\$ 3,820,000	\$ 3,650,000	\$ 6,370,000	\$ 4,085,000	\$ 7,095,000	\$ 3,450,000	\$ 3,615,000	\$ 652,000	\$ 2,983,000	\$ 42,803,000
Loan Proceeds													-
Transfers In (Operational & Debt)	-											100,000	100,000
Total Cash Inflows	687,000	3,198,000	3,198,000	3,820,000	3,650,000	6,370,000	4,085,000	7,095,000	3,450,000	3,615,000	652,000	3,083,000	42,903,000
Beg Cash Balance	7,250,000	5,930,625	8,065,670	7,628,715	7,844,875	8,100,920	10,816,965	11,539,010	15,390,555	15,577,931	15,305,591	11,932,636	7,250,000
Available Cash	7,937,000	9,128,625	11,263,670	11,448,715	11,494,875	14,470,920	14,901,965	18,634,010	18,840,555	19,192,931	15,957,591	15,015,636	50,153,000
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	5,955	5,955	5,955	42,840	5,955	5,955	5,955	5,955	5,955	42,840	5,955	5,955	145,229
Transfers Out (PILOT, etc.)	103,420												103,420
Total Cash Outflows	2,006,375	1,062,955	3,634,955	3,603,840	3,393,955	3,653,955	3,362,955	3,243,455	3,262,624	3,887,340	4,024,955	8,551,755	43,689,119
End Balance	5,930,625	8,065,670	7,628,715	7,844,875	8,100,920	10,816,965	11,539,010	15,390,555	15,577,931	15,305,591	11,932,636	6,463,881	6,463,881
Cash Inflows/Outflows	\$ (1,319,375)	\$ 2,135,045	\$ (436,955)	\$ 216,160	\$ 256,045	\$ 2,716,045	\$ 722,045	\$ 3,851,545	\$ 187,376	\$ (272,340)	\$ (3,372,955)	\$ (5,468,755)	\$ (786,119)

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	\$ 400,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 400,000	\$ 324,282	\$ 300,000	\$ 300,000	\$ 333,214	\$ 3,273,496
Loan Proceeds													-
Transfers In (Operational & Debt)	100,000												100,000
Total Cash Inflows	106,000	10,000	300,000	400,000	300,000	300,000	300,000	400,000	324,282	300,000	300,000	333,214	3,373,496
Beg Cash Balance	10,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	10,000
Available Cash	116,000	120,000	410,000	510,000	410,000	410,000	410,000	510,000	434,282	410,000	410,000	443,214	3,383,496
Cash Payments	6,000	10,000	300,000	400,000	300,000	300,000	300,000	400,000	324,282	300,000	300,000	333,214	3,273,496
Debt Service													-
Transfers Out (PILOT, etc.)												100,000	100,000
Total Cash Outflows	6,000	10,000	300,000	400,000	300,000	300,000	300,000	400,000	324,282	300,000	300,000	433,214	3,373,496
End Balance	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	10,000	10,000
Cash Inflows/Outflows	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (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	\$ 325,000	\$ 285,000	\$ 280,000	\$ 220,000	\$ 330,000	\$ 505,486	\$ 284,000	\$ 3,368,789
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	2,000	1,303	288,000	496,000	352,000	325,000	285,000	280,000	220,000	330,000	505,486	284,000	3,368,789
Beg Cash Balance	2,556,000	2,539,000	2,516,403	2,528,403	2,423,903	2,475,903	2,500,903	2,539,903	2,571,903	2,500,340	2,512,340	2,444,326	2,556,000
Available Cash	2,558,000	2,540,303	2,804,403	3,024,403	2,775,903	2,800,903	2,785,903	2,819,903	2,791,903	2,830,340	3,017,826	2,728,326	5,924,789
Cash Payments	19,000	23,900	276,000	600,500	300,000	300,000	246,000	248,000	291,563	318,000	573,500	369,200	3,565,663
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	19,000	23,900	276,000	600,500	300,000	300,000	246,000	248,000	291,563	318,000	573,500	369,200	3,565,663
End Balance	2,539,000	2,516,403	2,528,403	2,423,903	2,475,903	2,500,903	2,539,903	2,571,903	2,500,340	2,512,340	2,444,326	2,359,126	2,359,126
Cash Inflows/Outflows	\$ (17,000)	\$ (22,597)	\$ 12,000	\$ (104,500)	\$ 52,000	\$ 25,000	\$ 39,000	\$ 32,000	\$ (71,563)	\$ 12,000	\$ (68,014)	\$ (85,200)	\$ (196,874)

General Debt Service Fund 151	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 14,000	\$ 18,000	\$ 16,000	\$ 200,000	\$ 125,000	\$ 625,000	\$ 150,000	\$ 740,000	\$ 115,000	\$ 81,509	\$ 60,000	\$ 20,000	\$ 2,164,509
Loan Proceeds													-
Transfers In (Operational & Debt)	-											145,000	145,000
Total Cash Inflows	14,000	18,000	16,000	200,000	125,000	625,000	150,000	740,000	115,000	81,509	60,000	165,000	2,309,509
Beg Cash Balance	1,467,232	1,473,025	1,483,293	1,491,565	1,575,995	1,692,238	2,282,231	2,350,462	3,075,955	3,182,273	2,262,673	2,233,210	1,467,232
Available Cash	1,481,232	1,491,025	1,499,293	1,691,565	1,700,995	2,317,238	2,432,231	3,090,462	3,190,955	3,263,782	2,322,673	2,398,210	3,776,741
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	8,007	7,507	7,507	112,570	7,507	28,007	80,368	7,507	7,507	991,427	86,362	7,507	1,351,785
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	8,207	7,732	7,727	115,570	8,757	35,007	81,768	14,507	8,682	1,001,109	89,462	7,757	1,386,288
End Balance	1,473,025	1,483,293	1,491,565	1,575,995	1,692,238	2,282,231	2,350,462	3,075,955	3,182,273	2,262,673	2,233,210	2,390,453	2,390,453
Cash Inflows/Outflows	\$ 5,793	\$ 10,268	\$ 8,273	\$ 84,430	\$ 116,243	\$ 589,993	\$ 68,232	\$ 725,493	\$ 106,318	\$ (919,600)	\$ (29,462)	\$ 157,243	\$ 923,221

Education Debt Service Fund 156	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 445,000	\$ 12,000	\$ 195,000	\$ 255,000	\$ 240,000	\$ 380,000	\$ 110,000	\$ 463,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 2,420,000
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	445,000	12,000	195,000	255,000	240,000	380,000	110,000	463,000	80,000	80,000	80,000	80,000	2,420,000
Beg Cash Balance	2,756,036	3,196,536	3,208,376	3,276,711	3,528,511	3,760,511	4,078,401	4,186,001	4,634,001	3,196,476	3,275,476	3,354,476	2,756,036
Available Cash	3,201,036	3,208,536	3,403,376	3,531,711	3,768,511	4,140,511	4,188,401	4,649,001	4,714,001	3,276,476	3,355,476	3,434,476	5,176,036
Cash Payments	4,500	160	140	3,200	8,000	10,650	2,400	15,000	1,000	1,000	1,000	1,000	48,050
Debt Service			126,525			51,460			1,516,525				2,215,970
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	4,500	160	126,665	3,200	8,000	62,110	2,400	15,000	1,517,525	1,000	1,000	522,460	2,264,020
End Balance	3,196,536	3,208,376	3,276,711	3,528,511	3,760,511	4,078,401	4,186,001	4,634,001	3,196,476	3,275,476	3,354,476	2,912,016	2,912,016
Cash Inflows/Outflows	\$ 440,500	\$ 11,840	\$ 68,335	\$ 251,800	\$ 232,000	\$ 317,890	\$ 107,600	\$ 448,000	\$ (1,437,525)	\$ 79,000	\$ 79,000	\$ (442,460)	\$ 155,980

Highway Capital Projects Fund 176	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 160	\$ 150	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	160	150	140	-	-	-	-	-	-	-	-	-	450
Beg Cash Balance	1,208,000	958,160	449,860	-	-	-	-	-	-	-	-	-	1,208,000
Available Cash	1,208,160	958,310	450,000	-	-	-	-	-	-	-	-	-	1,208,450
Cash Payments	250,000	508,450	450,000	-	-	-	-	-	-	-	-	-	1,208,450
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	250,000	508,450	450,000	-	-	-	-	-	-	-	-	-	1,208,450
End Balance	958,160	449,860	-	-	-	-	-	-	-	-	-	-	-
Cash Inflows/Outflows	\$ (249,840)	\$ (508,300)	\$ (449,860)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,208,000)

**Franklin County Government
Capital Improvements Program Status
Fiscal Year 2017**

Project Title: Courthouse Exterior Work

Project Description: Cleaning & Sealing work on the Exterior of Courthouse

Project Begin Date: 1-Jul-16

Project End Date: 1-Oct-16

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

Expenditure Status: Project is being administered by Oliver, Little Gipson, Rhodes Engineering firm. It was let for bid on May 19, 2016, and will be awarded soon. Bid Price: \$145,000

Project Title: Southern Middle Tennessee Agricultural Pavilion

Project Description: Repair Sprinkler System

Project Begin Date: 1-Jul-16

Project End Date: 1-Oct-16

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

Expenditure Status: Project is being administered by Oliver, Little Gipson, Rhodes Engineering firm. It will open for bid on May 23, 2016, and will be awarded soon after.

Project Title: Paving Solid Waste Transfer Station and Convenience Centers

Project Description: Paving of gravel transfer station and convenience centers

Project Begin Date: 1-Jul-16

Project End Date: unknown

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

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

**Franklin County Government
Capital Improvements Program Status
Fiscal Year 2017**

Franklin County Jail Capital Project

Project Title: Jail Addition

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

Project Begin Date: Unknown

Completion Date: n/a

Initial Loan Specifications: unknown at this time

Expenditure Status: Architects have been commissioned to work on this project and present back to the county legislative body their result. They are still in progress.

Franklin County School General Fund Capital Project

Project Title: Middle School Project

Project Description: Restructure of existing two middle schools or possibly building one new

Project Begin Date: 1-Jul-15

Completion Date: unknown

Initial Loan Specifications: unknown at this time

Expenditure Status: Architects have been commissioned to work on this project and present back to the Board of Education their recommendations. They are still in progress.
