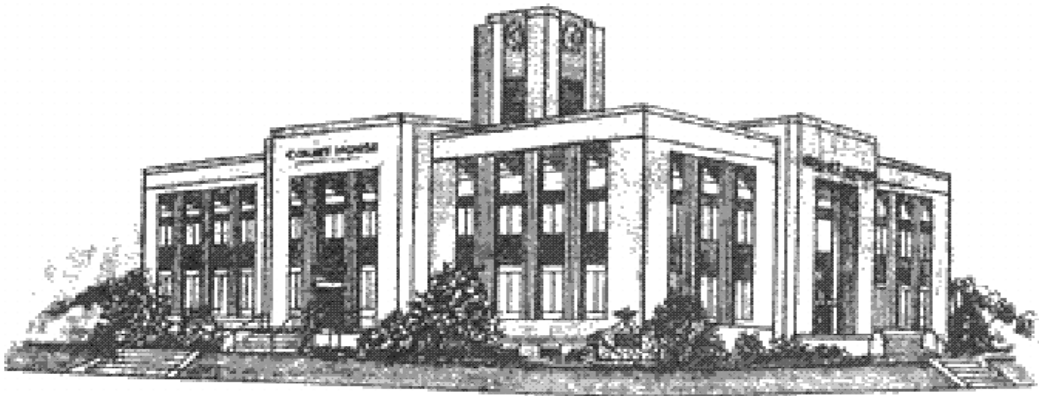


**Budget Document for the Year Ending
June 30, 2018**

Franklin County, Tennessee
Approved July 31, 2017



**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, 2018

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RESOLUTION # 02-073117

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FRANKLIN COUNTY,
TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee assembled in regular session on the 31st day of July, 2017, 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, 2017 and ending June 30, 2018 according to the following schedule:

General Fund	
County Commission	\$ 345,310
Beer Board	650
County Mayor	195,896
County Attorney	11,425
Election Commission	244,060
Register of Deeds	351,551
Planning	163,477
County Buildings	1,414,424
Other General Administration - IT	34,000
Property Assessor	573,317
County Trustee	338,086
County Clerk	585,665
Finance Department	681,315
Circuit Court	976,338
General Sessions Court	312,142
Drug Court Program	98,241
Chancery Court	230,477
Juvenile Court	136,148
Judicial Commissioners	149,049
Other Administration of Justice	18,000
Probation Services	133,910
Sheriff's Department	3,899,539
Administration of the Sex Offender	23,505
Jail	2,014,467
Community Reentry Program	356,983
Juvenile Services	42,520
Civil Defense	159,086
Rescue Squad	30,000
Consolidated Communications	873,916
County Coroner	36,100
Public Safety Grants	48,225
Local Health Center	31,025
Rabies & Animal Control	267,853
Other Local Health Services	172,502

Appropriation to State		30,646
General Welfare Assistance		17,775
Litter Control		100,123
Other Waste Collections		40,988
Other Public Health & Welfare		15,000
Senior Citizen's Assistance		26,950
Parks and Fair Boards		47,804
Agriculture Extension		119,448
Soil Conservation		88,992
Industrial Development		409,877
Other Economic & Community Development		650,470
Veterans Services		72,960
Other Charges		816,177
Capital Outlay		140,000
Transfers Out		-
Total General Fund	\$	17,526,410
<u>Courthouse Jail Maintenance Fund</u>		
Other Charges	\$	2,000
Transfers Out		200,000
Total Courthouse Jail Maintenance Fund	\$	202,000
<u>Library Fund</u>		
Libraries	\$	374,061
Other Charges		39,724
Social, Cultural & Recreational Projects		20,000
Transfers Out		3,000
Total Library Fund	\$	436,785
<u>Solid Waste/Sanitation Fund</u>		
Sanitation Education/Information	\$	2,300
Convenience Centers		320,182
Transfer Stations		1,419,120
Post closure Care Cost		13,000
Other Charges		100,159
Transfers Out		48,803
Total Solid Waste/Sanitation Fund	\$	1,903,564
<u>Local Purpose(Rural Fire) Fund</u>		
Fire Prevention & Control	\$	541,600
Other Charges		10,600
Total Local Purpose (Rural Fire) Fund	\$	552,200
<u>Drug Control Fund</u>		
Drug Enforcement	\$	75,450
Other Charges		700
Total Drug Control Fund	\$	76,150

Highway/Public Works Fund

Administration	\$	347,801
Highway & Bridge Maintenance		966,728
Operation & Maintenance of Equipment		351,501
Quarry Operations		328,253
Other Charges		234,742
Capital Outlay		1,311,135
Principal on Debt		14,372
Interest on Debt		4,751
Transfers Out		53,803
Total Highway/Public Works Fund	\$	3,613,086

General Debt Service Fund

General Government Debt Service	\$	1,657,227
Total General Debt Service Fund	\$	1,657,227

Education Debt Service Fund

Education Debt Service	\$	2,046,382
Transfers Out		-
Total Education Debt Service Fund	\$	2,046,382

General Purpose School Fund**Instruction**

Regular Instruction	\$	21,234,366
Alternative School		202,521
Special Education		4,067,594
Vocational Education		1,276,629
Student Body Education		428,522
Adult Education		-

Support Services

Attendance		166,117
Health Services		740,849
Other Support Services		1,526,032
Regular Instruction		1,323,824
Special Education		114,170
Vocational Education		38,212
Technology Department		701,434
Adult Education		-
Board of Education		1,172,165
Director of Schools		505,791
Office of the Principal		2,416,949
Fiscal Services		11,561
Human Resources		242,391
Operation of the Plant		3,526,507
Maintenance of Plant		1,331,476
Transportation		2,398,816
Central and Other		171,701

Non-Instructional Services

Community Services		498,753
Early Childhood Education		1,284,232
Capital Outlay		100,000
Debt Service		73,774
Transfers Out		-

Total General Purpose School Fund	\$	45,554,385
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Federal Projects Fund**Instruction**

Regular Instruction Program	\$	998,332
Special Education Program		669,565
Vocational Education Program		122,316

Support Services

Health Services	\$	56,978
Other Student Support		83,757
Regular Instruction Program		278,970
Special Education Program		449,368
Vocational Education Program		-
Special Education Program		-
Transportation		225,185

Transfers Out	\$	100,000
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Total Federal Projects Fund	\$	2,984,471
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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 Every Student Succeeds Act (ESSA) projects shall be the budget approved for the separate projects within the fund by the Franklin County Board of Education. Be it further resolved that the Individuals with Disabilities Education Act (IDEA – Part B and Preschool) and Carl Perkins Vocational projects shall be the budget approved for the separate projects within the fund by the Franklin County Board of Education and the Tennessee Department of Education. This budget includes a \$100,000 TRANS inter-fund loan transfer from the School General Fund to the Federal Projects Fund for operational purposes and a redemption upon year end 2018, then transferred back by June 30, 2018.

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, 2018. 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 2017-18 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, 2018.

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

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

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

SECTION 10. BE IT FURTHER RESOLVED that the delinquent County Property taxes for the year 2015 and prior years and the interest and penalty thereon collected during the year ending June 30, 2018 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2016. 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, 2018.

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, 2017. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 31st day of July, 2017.

APPROVED: Original on file with signature
Richard Stewart, Mayor

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

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

Resolution Sponsored by: Clark & Eldridge

Motion to Adopt: Snead Second: Eldridge

Votes: Ayes 10 Nays: 2 Pass: 1 Declaration: Approved

CLERK'S CERTIFICATE



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

RESOLUTION 02-073117 MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FRANKLIN COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018

This document was approved at a Special Called Session of the Franklin County Board of Commissioners on July 31, 2017 and is recorded on file in my office in Commissioner's Minute Book 33.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 1st day of August 2017.




Phillip Custer, County Clerk
of Franklin County, Tennessee

COUNTY CLERK

RESOLUTION # 01-073117

**RESOLUTION FIXING THE TAX LEVY IN
FRANKLIN COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2017**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee, assembled in regular session on this 31st day of July, 2017, that the combined property tax rate for Franklin County, Tennessee for the fiscal year beginning July 1, 2017 shall be \$2.6736 inside the cities of Winchester and Tullahoma and the town of Sewanee, \$2.3562 within the remaining cities, and \$2.5995 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	\$ 0.9088	\$ 0.9088	\$ 0.9088
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	1.0394	1.0394	1.0394
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 2017.

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 31st day of July, 2017.

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: Eldridge & Hughes

MOTION: Snead SECOND: Finney

VOTES: AYES: 13 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 01-073117 FIXING THE TAX LEVY IN FRANKLIN COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2017

This document was approved at a Special Called Session of the Franklin County Board of Commissioners on July 31, 2017 and is recorded on file in my office in Commissioner's Minute Book 33.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 1st day of August 2017.




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	\$ 17,526,410	\$ -	\$ 17,526,410	Yes	9.47%	Delay Tax Rev
112 Courthouse Jail Maintenance	2,000	200,000	202,000	Yes	0.08%	
115 Library Fund	433,785	3,000	436,785	Yes	6.94%	
116 Solid Waste/Sanitation	1,854,761	48,803	1,903,564	Yes	8.37%	No-Disp Contract
120 Local Purpose Tax	552,200	-	552,200	Yes	0.05%	
122 Drug Control	76,150	-	76,150	Yes	2.14%	
131 Highway/Public Works	3,559,283	53,803	3,613,086	Yes	18.22%	No - Grants
141 School General Fund	45,554,387	-	45,554,387	Yes	3.52%	
142 Federal Projects Fund	2,884,471	100,000	2,984,471	Yes	0.20%	
143 School Cafeteria Fund	3,565,835	-	3,565,835	Yes	0.53%	
151 General Debt Service	1,657,227	-	1,657,227	Yes	0.47%	
156 Education Debt Service	2,046,382	-	2,046,382	Yes	0.03%	
Totals	\$ 79,712,891	\$ 405,606	\$ 80,118,497			

Detailed Budget

Fund	Estimated Beginning Fund Balance 7/1/2016	Beginning Reserves 7/1/2016	Beginning Fund Balance (Spendable)	Estimated Beginning Cash 07/01/2017	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	Estimated Ending Fund Balance Include Reserves 6/30/2016	Estimated Ending Fund Balance without Reserves 6/30/2016	(Est. Receipts - Appropriations) Increase / Decrease	Estimated Ending Cash 06/30/2018	End Fund Balance
101 General	\$ 2,058,462	\$ -	\$ 2,058,462	\$ 6,597,000	\$ 16,914,775	\$ -	\$ 105,606	\$ 17,020,381	\$ 19,078,842	\$ 17,526,410	\$ -	\$ 17,526,410	\$ 1,552,432	\$ 1,552,432	\$ (506,030)	\$ 5,598,290	\$ 1,552,432
112 Courthouse Jail Maintenance	68,297	-	\$ 68,297	\$ 57,200	180,000	-	-	180,000	248,297	2,000	200,000	202,000	46,297	46,297	(22,000)	46,209	46,297
115 Library Fund	232,764	-	\$ 232,764	\$ 253,650	392,497	-	-	392,497	625,260	433,785	3,000	436,785	188,476	188,476	(44,288)	174,818	188,476
116 Solid Waste/Sanitation	565,691	-	\$ 565,691	\$ 693,200	2,054,890	-	-	2,054,890	2,620,581	1,854,761	48,803	1,903,564	717,017	717,017	151,326	652,819	717,017
120 Local Purpose Tax	223,941	(140,000)	\$ 83,941	\$ 221,700	719,287	-	-	719,287	803,228	552,200	-	552,200	391,028	251,028	167,087	221,030	251,028
122 Drug Control	24,586	-	\$ 24,586	\$ 25,300	74,700	-	-	74,700	99,286	76,150	-	76,150	23,136	23,136	(1,450)	23,270	23,136
131 Highway/Public Works	1,814,486	(99,694)	\$ 1,714,792	\$ 1,834,500	2,850,220	15,000	-	2,865,220	4,580,012	3,559,283	53,803	3,613,086	1,066,620	966,926	(747,866)	1,013,576	966,926
141 School General Fund	7,416,618	(2,367,240)	\$ 5,049,378	\$ 7,985,000	43,839,493	-	-	43,839,493	48,888,871	45,554,384	-	45,554,384	5,701,727	3,334,487	(1,714,891)	5,605,626	3,334,487
142 Federal Projects Fund	10,438	-	\$ 10,438	\$ 9,750	2,884,471	-	100,000	2,984,471	2,994,908	2,884,471	100,000	2,984,471			-	9,750	10,438
143 School Cafeteria Fund	2,933,494	-	\$ 2,933,494	\$ 3,085,000	3,368,936	-	-	3,368,936	354,130	3,565,835	-	3,565,835	(3,211,705)	(3,211,705)	(196,899)	2,888,126	2,736,595
151 General Debt Service	2,338,272	-	\$ 2,338,272	\$ 2,341,250	2,232,955	-	200,000	2,432,955	4,771,227	1,657,227	-	1,657,227	3,114,000	3,114,001	775,728	2,970,532	3,114,000
156 Education Debt Service	3,076,714	-	\$ 3,076,714	\$ 2,995,800	2,601,564	-	-	2,601,564	5,678,278	2,046,382	-	2,046,382	3,631,896	3,631,896	555,182	3,549,443	3,631,896
Totals	\$ 20,763,762	\$ (2,606,934)	\$ 18,156,828	\$ 26,099,350	\$ 78,113,786	\$ 15,000	\$ 405,606	\$ 78,534,392	\$ 90,742,920	\$ 79,712,888	\$ 405,606	\$ 80,118,494	\$ 13,220,923	\$ 10,613,990	\$ (1,584,102)	\$ 22,753,489	\$ 16,572,727

	Principal	Interest	Debt Service			Principal	Interest	Debt Service	Interest	Debt Service
Fund: General					Fund: Educ Debt Service					
Schedule of Outstanding Debt	\$ -	\$ -	\$ -		Schedule of Outstanding Debt	\$ 8,394,650	\$ -	\$ 8,394,650	\$ 843,721	\$ 9,238,371
Less Budgeted Debt Payments	-	-	-		Less Budgeted Debt Payments	1,705,000	-	1,705,000	292,632	1,997,632
Difference	\$ -	\$ -	\$ -		Difference	\$ 6,689,650	\$ -	\$ 6,689,650	\$ 551,089	\$ 7,240,739
Fund: Highway					Fund: General Purpose School					
Schedule of Outstanding Debt	\$ 97,437	\$ 17,291	\$ 114,728		Schedule of Outstanding Debt	\$ 204,028	\$ -	\$ 204,028	\$ 17,291	\$ 221,319
Less Budgeted Debt Payments	14,371	4,750	19,121		Less Budgeted Debt Payments	64,843	-	64,843	8,930	73,773
Difference	\$ 83,066	\$ 12,540	\$ 95,607		Difference	\$ 139,185	\$ -	\$ 139,185	\$ 8,361	\$ 147,546
Fund: Gen Debt Service					Fund: School Federal Projects					
Schedule of Outstanding Debt	\$ 15,143,694	\$ 3,390,547	\$ 18,534,241		Schedule of Outstanding Debt 7/1/2017	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000
Less Budgeted Debt Payments	1,066,077	543,650	1,609,726		Less Budgeted Debt Payments 6/30/18	100,000	-	100,000	-	100,000
Difference	\$ 14,077,618	\$ 2,846,897	\$ 16,924,514		Difference	\$ -	\$ -	\$ -	\$ -	\$ -

Franklin County, Tennessee
 Statement of Estimated Revenue from Current Property Taxes
 2017 Assessments Based upon Estimated Assessed Value of:

Statement B - 1

\$	996,793,720	Common Rate
\$	703,462,759	Solid Waste
\$	535,335,602	Rural Fire
<hr/>		
\$	2,235,592,081	Total Assessed Value

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 2.50%	Net Estimated Collection of Taxes
County General	0.9088	9,058,861	226,472	8,832,390
Library	0.0311	310,003	7,750	302,253
Solid Waste/Sanitation *	0.2433	1,711,525	42,788	1,668,737
Local Purpose Tax **	0.0741	396,684	9,917	386,767
Highway/Public Works	0.0629	626,983	15,675	611,309
General Purpose School	1.0394	10,360,938	259,023	10,101,915
General Debt Service	0.2068	2,061,369	51,534	2,009,835
Education Debt Service	0.1072	1,068,563	26,714	1,041,849
	\$2.6736/2.5995			
Total	2.3562	\$ 25,594,926	\$ 639,873	\$ 24,955,053

Total Outside Cities	\$ 2.6736	
Total Cities Except Sewanee, Winchester, Tullahoma	2.5995	(Common Rate excluding Rural Fire Rate)
Total Sewanee, Winchester, Tullahoma	2.3562	(Common Rate excluding Solid Waste & Rural Fire Rate)

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

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

<u>Value of Penny</u>	2017	2016	Change in Value
Common Rate Value	\$ 97,187	\$ 88,852	\$ 8,335
*Solid Waste Value	\$ 68,588	\$ 61,759	\$ 6,829
**Rural Fire Value	\$ 52,195	\$ 46,630	\$ 5,565

Tax Rate Compared PY	2017	2016	Increase
Common Rate	\$ 2.6736	\$ 2.6736	\$ 0.00
Solid Waste Rate	\$ 2.5995	\$ 2.5995	\$ 0.00
Rural Fire Rate	\$ 2.3562	\$ 2.3562	\$ 0.00

Local Option Sales Tax Analysis & Comparison

May 2017 (Received in June)

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	129,751.44	(1,459.70)	128,291.74	128,291.74	-
Winchester	385,854.25	(4,340.86)	381,513.39	190,756.69	188,849.13
Cowan	19,637.82	(220.93)	19,416.89	9,708.45	9,611.36
Decherd	187,521.20	(2,109.61)	185,411.59	92,705.79	91,778.74
Estill Springs	30,864.12	(347.22)	30,516.90	15,258.45	15,105.86
Huntland	8,303.10	(93.41)	8,209.69	4,104.85	4,063.80
Tullahoma	6,099.71	(68.62)	6,031.09	3,015.54	2,985.39
Total	768,031.64	(8,640.36)	759,391.28	444,380.59	312,394.28

141 General School Tax Monthly Revenue Fiscal Comparison

May-16	458,449	*Note Franklin County received an additional \$539.08
May-17	444,381	
Over/Under	(14,068)	

141 General School Tax Year to Date Revenue Fiscal Comparison

2015/16	4,640,772
2016/17	4,941,964
Over/Uner	301,192

2016/17 Sales Tax Appropriations

	Appropriation	Collected	% Collected	Balance to Collect
141 General Schools	4,412,267	4,176,063	94.65%	236,204
156 Education Debt Service	829,825	765,901	92.30%	63,924

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

**Franklin County, TN Government
Schedule of Debt Payments
for Fiscal Year 2017-2018**

GO Bonds

Loan Name	Authorized & Unissued	Amount Outstanding at 6/30/17	Payment Fund	Principal	Interest	Total Debt
				Due in FY 2017-18	Due in FY 2017-18	Service for FY 2017-18
*Jail Expansion Bond Series 2017	-	8,190,000.00	Gen. Debt	-	298,373.33	298,373.33
CON 7 YR Hwy Capital Road b Series 2015	-	1,428,000.00	Gen. Debt	286,000.00	33,272.40	319,272.40
CON 7 YR Hwy Capital Road a Series 2015	-	714,285.00	Gen. Debt	142,857.00	15,928.56	158,785.56
CON 7 YR SW/Hwy Equipment - Series 2014	-	257,130.00	Gen. Debt	64,290.00	6,856.00	71,146.00
CON for ID Board Land -- Series 2010	-	394,279.25	Gen. Debt	72,929.53	17,157.47	90,087.00
*Judicial Ctr Refund 1 Bonds -- Series 2017	-	1,305,000.00	Gen. Debt	45,000.00	43,843.30	88,843.30
*Judicial Ctr Refund 2 -- Series 2017	-	2,855,000.00	Gen. Debt	455,000.00	128,218.89	583,218.89
School Refunding Series 2013	-	1,104,650.00	Educ. Debt	280,000.00	22,600.00	302,600.00
School FCHS Refund --Series 2009	-	6,025,000.00	Educ. Debt	1,425,000.00	211,350.00	1,636,350.00
*School Capital Refund -- Series 2017	-	1,265,000.00	Educ. Debt	-	58,681.94	58,681.94
CON 12YR for HWY Land - Series 2011	-	97,437.36	Highway	14,371.25	4,750.07	19,121.32
TOTAL GO BONDS	\$ -	\$ 23,635,781.61		\$ 2,785,447.78	\$ 841,031.96	\$ 3,626,479.74

Revenue Bonds

* & ** School Fed Proj TRANS (annual from BOE)	-	100,000.00	Educ. Debt	100,000.00	-	100,000.00
** Industrial Revenue Bonds (1978 / 1999)	\$ -	\$ -	Gen. Debt	\$ -	\$ -	\$ -
TOTAL REVENUE BONDS	\$ -	\$ 100,000.00		\$ 100,000.00	\$ -	\$ 100,000.00

Capital Leases

** County Excel Light -- 2011	\$ -	\$ -	Co Gen	\$ -	\$ -	\$ -
School Excel Light State -- 2010 (\$581K)	-	204,028.00	GP School	64,843.00	8,930.00	73,773.00
** School Excel Light Grant -- 2010 (500K)	-	-	GP School	-	-	-
TOTAL CAPITAL LEASES	\$ -	\$ 204,028.00		\$ 64,843.00	\$ 8,930.00	\$ 73,773.00

Debt Service by Fund

	Principal	Interest	Total
General Debt Service Fund	\$ 1,066,077	\$ 543,650	\$ 1,609,726
Education Debt Service Fund	1,705,000	292,632	1,997,632
General Fund	0	0	0
Highway/Public Works Fund	14,371	4,750	19,121
School GP Fund	64,843	8,930	73,773
School Federal Projects Fund	100,000	-	100,000
	\$ 2,950,291	\$ 849,962	\$ 3,800,253

Debt Service By Function

	Principal	Interest	Total
Public Safety	\$ 500,000	\$ 470,436	\$ 970,436
Education	1,869,843	301,562	2,171,405
Highway	464,444	56,214	520,657
Administration	116,004	21,751	137,755
	\$ 2,950,291	\$ 849,962	\$ 3,800,253

Notes:

Judicial Ctr Bond 2007
 ***Refunded 6/27/17: Judicial Ctr Bond 2010
 School Capital Bond 2008
 *New Bond Issuance 6/27/17 Jail Expansion Bond Series 2017
 **Retired Debt Industrial Revenue Bonds (1978/1999)
 County Excel Lighting --2011
 School Excel Light Grant --2010 (\$500K)

Per Capita Debt Ratios (6/30/16)

O/S Debt	\$469.39
Gross Direct Debt	469.39
Net Direct Debt	549.53
Total Net Overlapping Debt	39.35
Overall Net Debt	588.88

Population (Source: US Bureau of Census)

	Franklin Co	Tennessee
2011 US Census	40,862	6,397,634
2012 US Census	40,786	6,454,306
2013 US Census	41,313	6,494,821
2014 US Census	41,428	6,544,663
2015 US Census	41,514	6,595,056
2016 US Census	41,700	6,651,194

Debt Ratios (6/30/16)

	Assessed Value	Est. Actual Value
O/S Debt To	2.11%	0.56%
Net Direct Debt to	2.47%	0.65%
Total Net Overlapping Debt to	0.18%	0.05%
Overall Net Debt to	2.65%	0.70%

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	\$ 72,930	\$ 17,157	\$ 90,087	12 YR Capital Note
10/1/2017	Hwy Road 15a Series	\$ -	\$ 16,636	\$ 16,636	7 YR Capital Note
10/1/2017	Hwy Road 15b Series	\$ -	\$ 7,964	\$ 7,964	7 YR Capital Note
12/1/2017	Jail Bonds 17 Series	\$ -	\$ 137,573	\$ 137,573	GO Bond
12/1/2017	Jud Ctr 1 Refund 17 Series	\$ -	\$ 20,215	\$ 20,215	GO Bond
12/1/2017	Jud Ctr 2 Refund 17 Series	\$ -	\$ 59,119	\$ 59,119	GO Bond
1/9/2018	SW/Hwy Equip 14 Series	\$ 64,290	\$ 6,856	\$ 71,146	7 YR Capital Note
4/1/2018	Hwy Road 15a Series	\$ 286,000	\$ 16,636	\$ 302,636	7 YR Capital Note
4/1/2018	Hwy Road 15b Series	\$ 142,857	\$ 7,964	\$ 150,821	7 YR Capital Note
6/1/2018	Jail Bonds 17 Series	\$ -	\$ 160,800	\$ 160,800	GO Bond
6/1/2018	Jud Ctr 1 Refund 17 Series	\$ 45,000	\$ 23,628	\$ 68,628	GO Bond
6/1/2018	Jud Ctr 2 Refund 17 Series	\$ 455,000	\$ 69,100	\$ 524,100	GO Bond
Total Gen Debt		\$ 1,066,077	\$ 543,650	\$ 1,609,727	

Education Debt Service Fund # 156

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
9/1/2017	FCBS Refund 2009	\$ -	\$ 105,675	\$ 105,675	GO Bond
12/1/2017	School Ref 13 Series	\$ -	\$ 11,300	\$ 11,300	GO Bond
12/1/2017	School Refund 2017	\$ -	\$ 27,057	\$ 27,057	GO Bond
3/1/2018	FCBS Refund 2009	\$ 1,425,000	\$ 105,675	\$ 1,530,675	GO Bond
6/1/2018	School Ref 13 Series	\$ 280,000	\$ 11,300	\$ 291,300	GO Bond
6/1/2018	School Refund 2017	\$ -	\$ 31,625	\$ 31,625	GO Bond
Total Educ Debt		\$ 1,705,000	\$ 292,632	\$ 1,997,632	

GP Schools Fund # 141

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
10/1/2017	Excel Lighting Lease	\$ 32,041	\$ 4,846	\$ 36,887	Capital Lease
4/1/2018	Excel Lighting Lease	\$ 32,802	\$ 4,085	\$ 36,887	Capital Lease
Total Gen Schools		\$ 64,843	\$ 8,930	\$ 73,773	

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
7/3/2017	Excel Lighting Lease	\$ 24,958	\$ 1,200	\$ 26,158	Capital Lease
1/3/2018	Excel Lighting Lease	\$ 25,551	\$ 607	\$ 26,158	Capital Lease
Total Co General		\$ 50,509	\$ 1,806	\$ 52,316	

Highway Fund # 131

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
2/1/2018	Quarry Land	\$ 14,371	\$ 4,750	\$ 19,121	12 Yr Capital Note
Total Highway		\$ 14,371	\$ 4,750	\$ 19,121	

School Federal Projects Fund # 142

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
6/30/2018	Annual TRANS	\$ 100,000	\$ -	\$ 100,000	Inter Fund TRANS
Total Federal Projects		\$ 100,000	\$ -	\$ 100,000	

Fund Summary by Category/Department
Fiscal Year 2017/18

		2015-2016	2016-2017	2016-2017	2017-2018
		Actual	Amended	Estimated	Budgeted
101	County General Revenues				
40000	Local Taxes	\$ 9,219,960	\$ 9,545,920	\$ 9,523,921	\$ 10,266,240
41000	Licenses & Permits	88,381	139,145	103,700	99,700
42000	Fines, Forfeitures & Penalties	202,263	222,086	231,335	237,811
43000	Charges for Current Services	295,162	385,435	385,210	387,330
44000	Other Local Revenues	126,710	147,270	150,086	120,481
45000	Fees Received from County Officials	1,947,178	1,946,000	1,970,900	1,997,000
46000	State of Tennessee	2,698,464	2,684,629	2,594,729	3,136,165
47000	Federal Government	725,248	471,795	471,796	449,916
48000	Other Government & Citizens	274,162	216,497	219,220	220,132
49000	Other Sources	101,588	9,204,249	13,661,258	105,606
Total Co General Fund Revenue Category Summary		\$ 15,679,116	\$ 24,963,025	\$ 29,312,156	\$ 17,020,381
101	County General Expenditures				
	General Government				
51100	County Commission	\$ 265,968	\$ 445,728	\$ 431,450	\$ 345,310
51220	Beer Board	344	1,300	271	650
51300	County Mayor	156,199	185,924	180,009	195,896
51400	County Attorney	9,600	10,225	9,600	11,425
51500	Election Commission	209,783	285,551	274,971	244,060
51600	Register of Deeds	317,845	334,290	328,979	351,551
51720	Planning	138,108	156,177	151,426	163,477
51800	County Buildings	1,386,755	1,764,674	1,649,927	1,414,424
51900	Other General Administration - IT	18,040	35,500	33,666	34,000
	Finance				
52300	Property Assessor	438,367	497,010	471,964	573,317
52400	County Trustee	305,145	327,318	319,560	338,086
52500	County Clerk	546,534	579,380	573,342	585,665
52900	Finance Department	641,583	668,362	659,953	681,315
	Administration of Justice				
53100	Circuit Court	883,566	946,582	939,621	976,338
53300	General Sessions Court	287,646	305,147	299,957	312,142
53330	Drug Court Program	59,400	64,402	63,157	98,241
53400	Chancery Court	252,812	211,133	204,078	230,477
53500	Juvenile Court	124,531	132,270	130,599	136,148
53700	Judicial Commissioners	127,612	148,023	141,762	149,049
53900	Other Administration of Justice	14,250	18,000	13,000	18,000
53910	Probation Services	119,214	132,066	131,183	133,910

Fund Summary by Category/Department
Fiscal Year 2017/18

	2015-2016	2016-2017	2016-2017	2017-2018
	Actual	Amended	Estimated	Budgeted
Public Safety				
54110 Sheriff's Department	3,535,991	3,789,120	3,748,981	3,899,539
54160 Administration of the Sex Offender	14,241	17,837	14,358	23,505
54210 Jail	1,850,378	2,161,911	2,095,873	2,014,467
54230 Community Reentry Program	320,822	251,162	244,117	356,983
54240 Juvenile Services	27,742	42,250	46,800	42,520
54410 Civil Defense	153,188	124,636	115,231	159,086
54420 Rescue Squad	7,980	68,785	46,895	30,000
54490 Consolidated Communications	788,613	811,839	800,066	873,916
54610 County Coroner	30,709	36,100	34,605	36,100
54710 Public Safety Grants	42,812	31,500	14,282	48,225
Public Health & Welfare				
55110 Local Health Center	24,178	30,381	23,913	31,025
55120 Rabies & Animal Control	235,400	253,347	244,392	267,853
55180 Children's Special Services	-	-	-	-
55190 Other Local Health Services	140,396	154,113	149,084	172,502
55310 Regional Mental Health Center	-	-	-	-
55390 Appropriation to State	29,946	29,946	29,946	30,646
55510 General Welfare Assistance	17,775	17,775	17,775	17,775
55731 Litter Control	91,341	95,639	95,036	100,123
55739 Other Waste Collections	9,590	39,218	37,837	40,988
55900 Other Public Health & Welfare	28,864	31,320	17,087	15,000
Social, Cultural & Recreational				
56300 Senior Citizen's Assistance	78,247	40,808	39,084	26,950
56700 Parks and Fair Boards	44,284	55,385	43,926	47,804
Agricultural & Natural Resources				
57100 Agriculture Extension	106,209	100,108	92,197	119,448
57500 Soil Conservation	72,306	83,043	82,875	88,992
Other Operations				
58120 Industrial Development	50,864	84,297	58,987	409,877
58190 Other Economic & Community Development	193,843	375,536	328,849	650,470
58300 Veterans Services	51,363	72,581	70,964	72,960
58400 Other Charges	720,975	799,091	702,486	816,177
90000 Capital Projects	596,476	10,581,969	408,250	140,000
99100 Transfers Out	-	-	14,309,752	-
Total General Fund Department Exp Summary	\$ 15,567,835	\$ 27,428,757	\$ 30,922,122	\$ 17,526,410

Fund Summary by Category/Department
Fiscal Year 2017/18

		2015-2016	2016-2017	2016-2017	2017-2018
		Actual	Amended	Estimated	Budgeted
112	Crthouse/Jail Maint. Fund Revenues				
40000	Local Taxes	\$ 163,209	\$ 176,500	\$ 180,000	\$ 180,000
Total Crthouse Fund Revenue Category Summary		\$ 163,209	\$ 176,500	\$ 180,000	\$ 180,000
112	Crthouse/Jail Maintenance Expenditures				
58400	Other Charges	\$ 1,608	\$ 2,000	\$ 2,000	\$ 2,000
99100	Transfers Out	150,000	145,000	145,000	200,000
Total Crthouse/Jail Fund Dept Exp Summary		\$ 151,608	\$ 147,000	\$ 147,000	\$ 202,000
115	Library Revenues				
40000	Local Taxes	\$ 291,817	\$ 297,968	\$ 296,909	\$ 321,456
41000	Licenses & Permits	1,617	1,650	1,680	2,075
43000	Charges for Current Services	17,207	17,000	15,000	17,250
44000	Other Local Revenues	3,029	3,303	2,846	19,000
46000	State of Tennessee	-	-	-	-
47000	Federal Government	1,000	5,480	5,500	1,966
48000	Other Government & Citizens	31,750	30,750	33,870	30,750
49000	Other Sources	-	-	-	-
Total Library Fund Revenue Category Summary		\$ 346,420	\$ 356,151	\$ 355,805	\$ 392,497
115	Library Expenditures				
56500	Libraries	\$ 263,084	\$ 367,755	\$ 341,492	\$ 374,061
58400	Other Charges	33,870	43,060	37,581	39,724
91150	Social, Cultural & Recreational Projects	-	28,000	23,407	20,000
99100	Transfers Out	3,000	3,000	3,000	3,000
Total Library Fund Department Exp Summary		\$ 299,954	\$ 441,815	\$ 405,480	\$ 436,785

Fund Summary by Category/Department
Fiscal Year 2017/18

		2015-2016	2016-2017	2016-2017	2017-2018
		Actual	Amended	Estimated	Budgeted
116	Solid Waste Fund Revenue				
40000	Local Taxes	\$ 1,553,813	\$ 1,612,450	\$ 1,626,100	\$ 1,733,640
41000	Licenses & Permits	12,576	13,200	13,090	13,250
43000	Charges for Current Services	53,453	51,000	58,735	59,000
44000	Other Local Revenues	197,378	259,250	226,835	224,000
46000	State of Tennessee	24,657	30,000	22,650	25,000
47000	Federal Government	-	-	-	-
49000	Other Sources	-	-	-	-
Total Solid Waste Fund Rev Category Summary		\$ 1,841,877	\$ 1,965,900	\$ 1,947,410	\$ 2,054,890
116	Solid Waste/Sanitation Fund Expenditures				
55720	Sanitation Education/Information	\$ 1,345	\$ 2,100	\$ 1,900	\$ 2,300
55732	Convenience Centers	245,910	326,810	309,862	320,182
55733	Transfer Stations	1,261,282	1,345,861	1,288,915	1,419,120
55770	Post-Closure Care Cost	12,006	15,498	12,366	13,000
58400	Other Charges	100,325	97,899	92,533	100,159
99100	Transfers Out	48,803	43,803	43,803	48,803
Total Solid Waste Fund Department Exp Summary		\$ 1,669,671	\$ 1,831,972	\$ 1,749,379	\$ 1,903,564
120	Local Purpose Fund Revenue				
40000	Local Taxes	\$ 626,183	\$ 645,213	\$ 656,046	\$ 687,787
41000	Licenses & Permits	23,828	24,150	24,150	24,000
44000	Other Local Revenues	-	8,265	765	7,500
48000	Other Government & Citizens	-	-	-	-
Total Local Purpose Fund Rev Category Summary		\$ 650,011	\$ 677,628	\$ 680,961	\$ 719,287
120	Local Purpose(Rural Fire) Fund				
54310	Fire Prevention & Control	\$ 535,855	\$ 768,315	\$ 739,820	\$ 552,200
58400	Other Charges	-	-	-	-
Total Local Purpose Fund Dept Exp Summary		\$ 535,855	\$ 768,315	\$ 739,820	\$ 552,200

Fund Summary by Category/Department
Fiscal Year 2017/18

		2015-2016	2016-2017	2016-2017	2017-2018
		Actual	Amended	Estimated	Budgeted
122	Drug Fund Revenues				
42000	Fines, Forfeitures & Penalties	\$ 54,685	\$ 50,000	\$ 20,222	\$ 46,500
43000	Charges for Current Services	-	14,179	14,179	5,000
44000	Other Local Revenues	67	7,700	-	5,200
46000	State of Tennessee	-	-	-	-
47000	Federal Government	16,778	5,086	215	15,000
48000	Other Government & Citizens	3,250	1,750	1,500	3,000
49000	Other Sources	-	-	-	-
Total Drug Fund Revenue Category Summary		\$ 74,780	\$ 78,715	\$ 36,116	\$ 74,700
122	Drug Control Fund				
54150	Drug Enforcement	\$ 74,979	\$ 68,286	\$ 43,511	\$ 75,450
58400	Other Charges	521	700	325	700
Total Drug Control Fund Dept Exp Summary		\$ 75,500	\$ 68,986	\$ 43,836	\$ 76,150
131	Highway Fund Revenues				
40000	Local Taxes	\$ 645,491	\$ 676,384	\$ 675,916	\$ 727,069
41000	Licenses & Permits	3,248	3,200	3,378	3,400
43000	Charges for Current Services	250	20,550	18,732	15,050
44000	Other Local Revenues	9,060	12,200	8,657	7,700
46000	State of Tennessee	2,048,518	3,750,372	3,768,133	2,079,622
47000	Federal Government	-	-	-	-
48000	Other Governments	-	-	-	17,379
49000	Other Sources	17,701	42,575	42,575	15,000
Total Highway Fund Revenue Category Summary		\$ 2,724,268	\$ 4,505,281	\$ 4,517,391	\$ 2,865,220
131	Highway Fund Expenditures				
61000	Administration	\$ 326,903	\$ 415,984	\$ 391,494	\$ 347,801
62000	Highway & Bridge Maintenance	757,401	917,783	831,823	966,728
63100	Operation & Maintenance of Equipment	221,801	374,290	344,726	351,501
63400	Quarry Operations	324,631	298,484	253,213	328,253
65000	Other Charges	173,620	215,661	183,985	234,742
68000	Capital Outlay	675,249	1,200,456	1,047,783	1,311,135
82100	Principal on Debt	13,067	13,690	13,690	14,372
82200	Interest on Debt	6,054	5,435	5,432	4,751
99100	Transfers Out	51,803	53,803	53,803	53,803
Total Highway Fund Department Exp Summary		\$ 2,550,529	\$ 3,495,585	\$ 3,125,949	\$ 3,613,086

Fund Summary by Category/Department
Fiscal Year 2017/18

		2015-2016	2016-2017	2016-2017	2017-2018
		Actual	Amended	Estimated	Budgeted
151 General Debt Service Fund Revenues					
40000	Local Taxes	\$ 1,987,267	\$ 2,066,486	\$ 2,064,794	\$ 2,221,455
41000	Licenses & Permits	10,696	11,230	11,215	11,500
44000	Other Local Revenues	-	-	-	-
49000	Other Sources	150,000	145,000	4,769,268	200,000
Total Gen Debt Service Rev Category Summary		\$ 2,147,963	\$ 2,222,716	\$ 6,845,277	\$ 2,432,955
151 General Government Debt Service					
82100	Prinicpal on Debt	\$ 1,399,490	\$ 1,054,334	\$ 5,589,711	\$ 1,066,077
82200	Interest on Debt	350,298	297,488	335,386	543,650
82300	Other Debt Charges	38,944	87,700	75,873	47,500
99000	Other Uses	-	-	-	-
Total General Debt Service Fund Exp Summary		\$ 1,788,732	\$ 1,439,522	\$ 6,000,970	\$ 1,657,227
156 Education Debt Service Fund Revenues					
40000	Local Taxes	\$ 2,325,284	\$ 2,502,062	\$ 2,488,560	\$ 2,595,564
41000	Licenses & Permits	5,542	6,000	5,810	6,000
44000	Other Local Revenues	-	-	-	-
48000	Other Government & Citizens	166,040	-	-	-
49000	Other Sources	-	-	-	-
Total Educ Debt Service Rev Category Summary		\$ 2,496,866	\$ 2,508,062	\$ 2,494,370	\$ 2,601,564
156 Education Debt Service Expenditures					
82100	Prinicpal on Debt	\$ 2,876,903	\$ 1,860,000	\$ 1,860,000	\$ 1,705,000
82200	Interest on Debt	425,496	355,970	355,970	292,632
82300	Other Debt Charges	37,511	49,250	35,520	48,750
99000	Other Uses	-	-	-	-
Total Educ Debt Service Fund Exp Summary		\$ 3,339,910	\$ 2,265,220	\$ 2,251,490	\$ 2,046,382

Fund Summary by Category/Department
Fiscal Year 2017/18

		2015-2016	2016-2017	2016-2017	2017-2018
		Actual	Amended	Estimated	Budgeted
141	School General Fund Revenues				
40000	Local Taxes	\$ 14,234,241	\$ 14,276,547	\$ 14,551,219	\$ 15,368,760
41000	Licenses & Permits	57,238	51,046	53,600	52,625
43000	Charges for Current Services	228,726	270,397	269,435	284,647
44000	Other Local Revenue	391,659	396,416	398,028	279,741
46000	State of Tennessee	28,133,664	28,472,642	28,452,909	27,739,364
47000	Federal Government	307,399	362,722	329,207	114,356
48000	Other Government & Citizens	-	-	-	-
49000	Other Sources	3,912	100,000	100,000	-
Total School Gen Fund Rev Category Summary		\$ 43,356,839	\$ 43,929,770	\$ 44,154,398	\$ 43,839,493
141	School General Fund Expenditures				
Instruction					
71100	Regular Instruction	\$ 19,813,406	\$ 20,665,121	\$ 20,273,761	\$ 21,234,366
71150	Alternative School	147,521	268,337	258,645	202,521
71200	Special Education Program	3,834,499	3,893,394	3,868,436	4,067,594
71300	Vocational Education Program	1,258,636	1,254,251	1,159,124	1,276,629
71400	Student Body Education Prog	141,618	201,074	197,689	428,522
71600	Adult Educ Program	-	-	-	-
Support					
72110	Attendance	\$ 181,519	\$ 198,754	\$ 195,741	\$ 166,117
72120	Health Services	517,113	679,542	678,851	740,849
72130	Other Support Services	1,343,696	1,532,493	1,480,892	1,526,032
72210	Regular Instruction	1,118,172	1,237,127	1,207,295	1,323,824
72220	Special Educ Program	295,098	146,363	142,158	114,170
72230	Vocational Educ Prog	62,577	69,812	46,203	38,212
72250	Technology Department	-	862,630	826,775	701,434
72260	Adult Educ Program	-	-	-	-
72290	Other Programs (OPEB ARC)	183,101	-	-	-
72310	Board of Education	1,088,040	1,168,331	1,137,921	1,172,165
72320	Director of Schools	355,667	528,086	307,972	505,791
72410	Office of Principals	2,237,121	2,272,431	2,240,371	2,416,949
72510	Fiscal Services	-	11,561	11,561	11,561
72520	Human Resources	112,525	234,267	227,581	242,391
72610	Operation of Plant	3,395,633	3,547,364	3,400,923	3,526,507
72620	Maintenance of Plant	1,193,279	1,371,868	1,273,829	1,331,476

Fund Summary by Category/Department
Fiscal Year 2017/18

		2015-2016	2016-2017	2016-2017	2017-2018
		Actual	Amended	Estimated	Budgeted
72710	Transportation	2,157,214	2,400,712	2,293,591	2,398,816
72810	Central & Other	672,399	90,262	89,697	171,701
Non-Instructional					
73100	Food Service	\$ -	\$ -	\$ -	\$ -
73300	Community Services	635,584	725,528	725,528	498,753
73400	Early Childhood Education	1,367,327	1,352,617	1,352,617	1,284,232
Capital Outlay & Debt Service					
73100	Capital Outlay	\$ 277,079	\$ 353,778	\$ 149,117	\$ 100,000
82130	Principal Debt Service	151,203	151,182	151,182	64,843
82230	Interest Debt Service	14,837	11,905	11,904	8,931
82330	Other Debt Service	-	-	-	-
99100	Transfers Out	-	100,000	100,000	-
Total School Gen Fund Exp Summary		\$ 42,554,864	\$ 45,328,789	\$ 43,809,364	\$ 45,554,384
142 Federal Projects Fund Revenues					
47000	Federal Government	\$ 3,168,316	\$ 3,557,014	\$ 3,322,015	\$ 2,884,471
49000	Other Sources	100,000	100,000	100,000	100,000
Total Federal Projects Revenue Summary		3,268,316	3,657,014	3,422,015	2,984,471
142 Federal Projects Fund Expenditures					
Instruction					
71100	Regular Instruction Program	\$ 1,246,755	\$ 1,378,457	\$ 1,369,245	\$ 998,332
71200	Special Education Program	740,742	796,159	711,089	669,565
71300	Vocational Education Program	63,138	73,605	73,605	122,316
Support Services					
72120	Health Services	212,607	90,967	90,967	56,978
72130	Other Student Support	104,151	196,791	99,804	83,757
72210	Regular Instruction Program	338,484	410,146	375,982	278,970
72220	Special Education Program	264,406	406,809	406,809	449,368
72230	Vocational Education Program	1,377	-	-	-
72229	Special Education Program	-	-	-	-
72710	Transportation	186,652	204,080	204,080	225,185
Other Uses					
99100	Transfers Out	100,000	100,000	100,000	100,000
Total Federal Projects Expenditures Summary		3,258,312	3,657,014	3,431,581	2,984,471

Fund Summary by Category/Department
Fiscal Year 2017/18

		2015-2016	2016-2017	2016-2017	2017-2018
		Actual	Amended	Estimated	Budgeted
143	Centralized Cafeteria Fund Revenues				
43000	Charges for Current Services	\$ 1,028,012	\$ 1,035,779	\$ 963,791	\$ 1,035,779
44000	Other Local Revenue	32,275	26,700	26,700	8,700
46000	State of Tennessee	29,749	32,754	29,310	32,754
47000	Federal Government	2,169,266	2,291,703	2,237,382	2,291,703
48000	Other Sources	-	-	-	-
Total Centralized Cafeteria Revenue Summary		\$ 3,259,302	\$ 3,386,936	\$ 3,257,183	\$ 3,368,936
143	Centralized Cafeteria Fund Expenditures				
	Food Service (73100)	\$ 2,923,322	\$ 3,654,835	\$ 3,163,868	\$ 3,565,835
Total Centralized Cafeteria Dept Exp Summary		\$ 2,923,322	\$ 3,654,835	\$ 3,163,868	\$ 3,565,835

Franklin County, TN					FY 2017-2018 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
Estimated Revenues and Other Sources						
40000 LOCAL TAXES						
40100 County Property Taxes						
40110	Current Property Tax	\$ 7,935,343	\$ 8,122,754	\$ 8,122,858	\$ 8,832,390	Represents \$0.9088
40120	Trustee's Collections - Prior Year	186,984	253,766	253,275	255,000	
40125	Trustee's Collections - Bankruptcy	16,531	2,800	2,900	3,000	
40130	Circuit/Clerk & Master Collections - Prior Year	127,039	145,000	133,400	150,000	
40140	Interest and Penalty	42,492	37,000	36,000	40,000	
40161	Payments in Lieu of Taxes - TVA	3,434	3,700	3,470	3,600	
40162	Payments in Lieu of Taxes - Local Utilities	26,347	31,400	31,975	32,000	
40163	Payments in Lieu of Taxes - Other	17,472	17,500	17,225	17,500	
40200 COUNTY LOCAL OPTION TAXES						
40250	Litigation Tax - General	118,887	142,000	147,000	150,000	
40270	Business Tax	375,041	426,000	416,100	420,000	
40275	Mixed Drink Tax - Local	78,737	45,000	42,808	45,000	
40300 STATUTORY LOCAL TAXES						
40320	Bank Excise Tax	55,927	63,000	60,000	60,000	
40330	Wholesale Beer Tax	232,966	253,000	254,000	255,000	
40350	Interstate Telecommunications Tax	2,134	2,300	2,260	2,100	
40390	Other Statutory Local Taxes	626	700	650	650	
	TOTAL LOCAL TAXES	\$ 9,219,960	\$ 9,545,920	\$ 9,523,921	\$ 10,266,240	
41000 LICENSES AND PERMITS						
41100 Licenses						
41140	Cable TV Franchise	\$ 46,462	\$ 49,200	\$ 49,200	\$ 49,000	
41500 Permits						
41510	Beer Permits	3,922	4,250	3,500	3,700	
41520	Building Permits	28,755	36,145	39,000	35,000	
41590	Other Permits	9,242	49,550	12,000	12,000	
	TOTAL LICENSES AND PERMITS	\$ 88,381	\$ 139,145	\$ 103,700	\$ 99,700	
42000 FINES, FORFEITURES AND PENALTIES						
42100 Circuit Court						
42110	Fines	\$ 8,763	\$ 10,702	\$ 9,800	\$ 10,000	
42120	Officers Costs	29,839	29,000	30,850	31,000	
42141	Drug Court Fees	2,394	2,525	2,490	2,500	
42150	Jail Fees	9,176	11,450	11,750	12,000	
42180	DUI Treatment Fines	1,637	1,800	1,800	1,875	
42190	Data Entry Fee - Circuit Court	3,462	3,200	3,400	3,500	
42191	Courtroom Security Fee	117	100	125	100	
42300 General Sessions Court						
42310	Fines	22,458	20,000	20,000	23,000	
42311	Fines for Littering	104	249	250	250	
42320	Officers Costs	52,849	68,000	73,375	75,000	
42330	Game and Fish Fines	2,260	2,500	2,015	2,225	
42341	Drug Court Fees	6,574	8,000	8,625	8,600	
42350	Jail Fees	20,203	24,000	24,150	24,500	
42380	DUI Treatment Fines	11,175	9,250	9,000	9,500	
42390	Data Entry Fee - General Sessions Court	11,213	13,000	13,500	13,500	
42391	Courtroom Security Fee	1,193	1,300	1,480	1,500	
42400 Juvenile Court						
42410	Fines	593	400	470	500	
42420	Officers Costs	5,224	5,000	4,960	5,000	
42430	Game and Fish Fines	-	-	-	-	
42490	Data Entry Fee - Juvenile Court	2,332	2,250	2,270	2,270	
42491	Courtroom Security Fee - Juvenile Court	2	-	-	4	
42500 Chancery Court						
42520	Officers Costs	788	800	900	673	
42530	Data Entry Fee - Chancery Court	1,744	1,810	2,275	1,676	
42600 Other Courts - In County						
42610	Fines	-	-	-	-	
42641	Drug Court Fees	3,745	3,500	3,100	3,768	
42910	Proceeds from Confiscated Property	-	500	-	170	
42990	Other Fines, Forfeitures & Penalties	4,418	2,750	4,750	4,700	
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 202,263	\$ 222,086	\$ 231,335	\$ 237,811	
43000 CHARGES FOR CURRENT SERVICES						
43100 General Service Charges						
43190	Other General Service Charges	\$ 7,755	\$ 53,739	\$ 46,000	\$ 46,000	State Contract Litter St. Routes
43300 Fees						
43350	Copy Fees	\$ -	\$ 7	\$ 10	\$ 4	
43366	Greenbelt Application Late	200	100	100	200	
43370	Telephone Commissions	68,225	72,800	69,750	70,000	Inmate Phones
43380	Vending Machine Collections	-	-	-	88	
43392	Data Processing Fees - Register	14,010	14,000	15,300	14,157	
43393	Probation Fees	189,863	229,639	240,000	240,000	
43394	Data Processing Fees - Sheriff	4,354	4,350	4,700	4,422	Audit Adjustment 2013-14
43395	Sex Offender Registration Fee - Sheriff	7,050	5,800	5,750	6,650	
43396	Data Processing Fees - County Clerk	3,705	5,000	3,600	5,809	

Franklin County, TN					FY 2017-2018 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
43990	Other Charges For Services	-	-	-	-	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 295,162	\$ 385,435	\$ 385,210	\$ 387,330	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44120	Lease/Rentals	\$ 18,635	\$ 20,000	\$ 21,588	\$ 20,500	
44131	Commissary Sales	10,957	11,500	11,200	11,000	Sheriff Commissary
44140	Sale of Maps	50	50	-	50	
44170	Miscellaneous Refunds	33,734	18,146	18,000	20,000	
44500	Nonrecurring Items					
44530	Sale of Equipment	47	9,815	12,800	250	
44540	Sale of Property	545	-	-	182	
44570	Contributions and Gifts	950	4,750	2,930	1,449	
44990	Other Local Revenues	6,166	20,401	21,410	10,000	Misc & Ins Dividend
44990	Other Local Revenues - Pavilion	6,790	8,000	8,000	8,000	Pavilion Receipts
44990	Other Local Revenues - Project Preservation	-	5,458	5,458	50	Project Preservation Receipts
44990	Other Local Revenues - Fair	48,835	49,150	48,700	49,000	Fair Receipts
	TOTAL OTHER LOCAL REVENUES	\$ 126,710	\$ 147,270	\$ 150,086	\$ 120,481	
45000	FEES RECEIVED FROM COUNTY OFFICIALS					
45500	Fees in Lieu of Salary					
45510	County Clerk	\$ 345,229	\$ 355,000	\$ 355,000	\$ 358,000	
45520	Circuit Court Clerk	248,207	223,000	235,000	270,000	
45540	General Sessions Court Clerk	269,914	285,000	287,000	291,000	
45550	Clerk and Master	146,909	128,000	123,500	131,000	
45560	Juvenile Court Clerk	46,362	46,000	45,400	46,000	
45580	Register	182,031	192,000	195,000	195,000	
45590	Sheriff	17,440	22,000	20,000	22,000	
45610	Trustee	691,086	695,000	710,000	684,000	
	TOTAL FEES REC'D FROM COUNTY OFFICIALS	\$ 1,947,178	\$ 1,946,000	\$ 1,970,900	\$ 1,997,000	
46000	STATE OF TENNESSEE					
46100	General Government Grants					
46110	Juvenile Services Program	\$ 18,000	\$ 9,000	\$ 9,000	\$ 9,000	
46175	On Behalf Contributions for OPEB	3,050	-	-	-	
46190	Other General Government Grants	1,577	5,273	1,695	1,874	Election Grants
46210	Law Enforcement Training Program	24,000	24,600	22,200	25,800	
46310	Health Department Programs	123,809	151,775	140,000	172,502	DGA Contract (100%)
46390	Other Health & Welfare Grants	-	10,000	10,000	-	
46400	Public Works Grants					
46430	Litter Program	35,430	34,300	26,000	42,300	about 50%
46440	TN Industrial Infrastructure Program Grant	46,687	228,000	181,313	709,300	Decherd Water \$500K & ID Board \$209,300
46800	Other State Revenues					
46820	Income Tax	260,505	260,505	260,505	260,505	
46830	Beer Tax	18,488	18,500	18,415	18,500	
43835	Vehicle Certificate of Title Fees	7,474	9,800	9,900	10,000	Co Clerk fee reserved for equipment/supplies
46840	Alcoholic Beverage Tax	83,996	82,000	65,900	70,000	
46850	Mixed Drink Tax (No longer on Chart of Accounts)	-	-	-	-	Rev Code now 101-40275
46851	State Revenue Sharing - TVA	1,097,012	1,063,088	1,063,088	1,080,220	TVA
46915	Contracted Prisoner Boarding	779,489	673,000	673,000	720,000	
46960	Registrar's Salary Supplement	15,164	15,164	15,164	15,164	
46980	Other State Grants	122,214	97,360	96,285	1,000	Ag Enhance Farmer's Mkt, Used Oil & Recycle G
46990	Other State Revenues	61,569	2,264	2,264	-	Tobacco Cessation Funds
	TOTAL STATE OF TENNESSEE	\$ 2,698,464	\$ 2,684,629	\$ 2,594,729	\$ 3,136,165	
47000	FEDERAL GOVERNMENT					
47100	Federal Through State					
47180	Community Development	\$ -	\$ -	\$ -	\$ -	
47220	Civil Defense Reimbursement	38,850	38,850	38,850	38,850	
47235	Homeland Security Grants	17,707	-	-	17,708	Homeland Security Grant
47590	Other Federal through State	272,395	141,266	141,267	20,385	Impaired Drivers (DRIVE)& Hwy Safety (SEWAN), Airport Grant
47680	Forest Service	1,011	-	-	1,000	
47990	Other Direct Federal Revenue	395,285	291,679	291,679	371,973	Election, Comm Reentry, Inmate Social Security & Other Misc
	TOTAL FEDERAL GOVERNMENT	\$ 725,248	\$ 471,795	\$ 471,796	\$ 449,916	
48000	OTHER GOVERNMENTS & CITIZENS					
48100	Other Governments					
48130	Contributions	\$ 150,401	\$ 99,852	\$ 99,850	110,132	E-911, Cities PPA, Cadet, DAV
48600	Citizens & Groups					
48610	Donations	62,500	39,271	39,370	40,000	Animal Control, Cadet, DAV
48990	Other	61,261	77,374	80,000	70,000	BOE for SRO, Cell Phones & Software
	TOTAL OTHER GOVERNMENTS & CITIZENS	\$ 274,162	\$ 216,497	\$ 219,220	\$ 220,132	
	TOTAL ESTIMATED REVENUES	\$ 15,577,528	\$ 15,758,775	\$ 15,650,897	\$ 16,914,775	

Franklin County, TN						FY 2017-2018 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
49000	OTHER SOURCES					
49100	Bonds Issued	\$ -	\$ 8,190,000	\$ 8,440,000	\$ -	New Debt issuance
49400	Refunding Debt Issued	-	912,743	5,119,752	-	Refunding 3 bonds
49600	Proceeds From Sale of Capital Assets	2,982	900	900	-	Finance Bldg(4th pymt)
49800	Transfers In	98,606	100,606	100,606	105,606	Library \$3K, Hwy\$3,803 & Solid Waste\$3,803, Hwy Equip 2015/16 \$50K, SW 2015/16 Equip \$45K
	TOTAL OTHER SOURCES	\$ 101,588	\$ 9,204,249	\$ 13,661,258	\$ 105,606	
	TOTAL EST. REVENUES & OTHER SOURCES	\$ 15,679,116	\$ 24,963,025	\$ 29,312,156	\$ 17,020,381	
Estimated Expenditures						
51100	COUNTY COMMISSION					
191	Board & Committee Fees	\$ 66,752	\$ 70,000	\$ 69,000	\$ 69,500	
201	Social Security	3,880	4,340	4,104	4,309	
204	Pensions	191	300	318	340	
207	Medical Insurance	335	450	343	400	
210	Unemployment Compensation	5	25	18	25	
212	Employer Medicare Liability	965	1,015	997	1,008	
305	Audit Services	12,316	14,800	14,779	14,800	Based on Census Data
320	Dues & Memberships	12,210	12,510	11,952	12,510	SCTDD, TCCA, TCSA, SCHRA, SMT, MLSP, UTSI, TPHA
331	Legal Services	7,487	16,500	16,451	35,000	**Yarborough case
332	Legal Notices	4,008	7,000	4,000	4,500	
334	Maintenance Agreements	2,026	2,740	2,026	3,960	KMBS Copier Lease
355	Travel	1,999	4,000	2,313	2,500	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	980	500	-	10,000	
435	Office Supplies	12,300	9,500	6,221	9,500	Includes copy/printer paper for all
508	Premiums on Corporate Surety Bonds	-	500	139	500	Surety Bonds
509	Refunds	2,046	139,897	138,927	2,000	Bldg. permits, tax refunds, etc. (School Mixed Drink Tax)
524	In Service/Staff Development	3,952	2,500	950	4,000	Meeting Registrations & Contracted In-Service Staff Development
540	Tax Relief Program	93,973	94,400	91,505	102,000	Elderly low-income homeowners only
599	Other Charges	483	17,851	18,850	18,000	E-911 Sign Maint & Miscellaneous
599	Other Charges - Fair	40,060	46,900	48,558	45,000	Franklin County Fair
599	Other Charges - Project Preservation	-	-	-	5,458	Project Preservation
	TOTAL COUNTY COMMISSION	\$ 265,968	\$ 445,728	\$ 431,450	\$ 345,310	
51220	BEER BOARD					
332	Legal Notices	\$ 344	\$ 950	\$ 180	\$ 500	Advertising
355	Travel	-	350	91	150	PerDiems, Mileage & Lodging, Etc
	TOTAL BEER BOARD	\$ 344	\$ 1,300	\$ 271	\$ 650	
51300	COUNTY MAYOR					
101	County Official	\$ 81,153	\$ 82,801	\$ 82,801	\$ 86,941	Elected - State Mandated
103	Assistant(s)	30,667	34,609	34,162	35,901	1 position FT
189	Other Salaries & Wages	-	14,759	12,566	14,703	
201	Social Security	6,779	8,215	7,985	8,563	
204	Pensions	13,219	18,550	17,255	19,330	
206	Life Insurance	98	140	133	140	
207	Medical Insurance	14,207	13,553	13,589	17,175	
210	Unemployment Compensation	184	147	147	147	1 FT
212	Employer Medicare Liability	1,585	1,923	1,867	2,004	
299	Other Fringe Benefits	200	400	400	500	
307	Communication	113	36	28	36	

Franklin County, TN					FY 2017-2018 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
320	Dues & Memberships	1,800	1,845	1,800	1,800	TACM
334	Maintenance Agreement	2,196	2,340	2,360	2,360	KMBS Lease Copier
348	Postal Charges	17	96	145	96	
355	Travel	-	500	175	400	PerDiems, Mileage & Lodging, Etc
425	Gasoline	498	2,200	1,735	1,900	
435	Office Supplies	1,492	1,800	1,336	1,600	
508	Premium on Surety Bonds	350	260	100	100	
524	In Service/Staff Development	-	150	125	200	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,641	1,600	1,300	2,000	
	TOTAL COUNTY MAYOR	\$ 156,199	\$ 185,924	\$ 180,009	\$ 195,896	
	51400 COUNTY ATTORNEY					
320	Dues & Memberships	\$ -	\$ 100	\$ -	\$ 100	TCAA
331	Legal Services	9,600	9,600	9,600	10,800	\$900 Monthly Retainer
355	Travel	-	375	-	375	
524	In Service/Staff Development	-	150	-	150	TCAA Conference
	TOTAL COUNTY ATTORNEY	\$ 9,600	\$ 10,225	\$ 9,600	\$ 11,425	
	51500 ELECTION COMMISSION					
101	County Official	\$ 63,237	\$ 64,521	\$ 64,521	\$ 67,747	Appointed - State Mandated
106	Deputy	29,076	34,610	33,960	35,901	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	
185	Educational Incentive -- Other County Employees	-	850	-	850	
186	Longevity	840	900	900	960	1 employee
187	Overtime Pay	3,604	6,830	5,820	5,000	
189	Other Salaries & Wages	11,586	15,902	15,800	16,640	part time
192	Election Commission	1,430	2,550	2,420	2,000	
193	Election Workers	17,610	42,224	42,144	20,000	1 Election this fiscal year
201	Social Security	7,752	11,015	10,141	9,334	
204	Pensions	12,742	14,487	14,523	15,671	
206	Life Insurance	94	94	94	94	2 full time
207	Medical Insurance	13,210	13,291	13,291	13,740	
210	Unemployment Compensation	560	494	755	544	3 emp. + election workers
212	Employer Medicare Liability	1,813	2,576	2,372	2,183	
299	Other Fringe Benefits	500	500	500	500	
307	Communication	1,007	1,025	989	1,000	
317	Data Processing Services	14,600	21,000	16,800	14,845	Microvote and Embry (2 Elections)
320	Dues & Memberships	225	275	225	225	TACEO
332	Legal Notices	6,408	5,791	5,709	6,000	2 Elections
334	Maintenance Agreements	1,735	1,850	1,850	4,276	Kardveyor & Copier
336	Maintenance & Repair -- Equipment	421	1,500	780	1,300	
348	Postal Charges	2,853	5,000	3,690	4,000	2 Elections
349	Printing, Stationary & Forms	2,049	3,669	3,665	3,200	2 Elections
355	Travel	1,097	1,500	1,295	2,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	5,605	9,138	8,905	6,000	2 maintenance techs.
411	Data Processing Supplies	300	509	809	1,000	
435	Office Supplies	4,004	4,000	3,960	4,000	
499	Other Supplies & Materials	3,980	2,100	2,040	2,000	
524	In Service/Staff Development	495	1,900	1,564	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	-	-	100	

Franklin County, TN					FY 2017-2018 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
731	Voting Machines	-	14,500	14,500	-	
TOTAL ELECTION COMMISSION		\$ 209,783	\$ 285,551	\$ 274,971	\$ 244,060	
51600 REGISTER OF DEEDS						
101	County Official	\$ 70,263	\$ 71,690	\$ 71,690	\$ 75,274	Elected - State Mandated
106	Deputy(ies)	121,572	127,830	127,373	130,335	4 positions
185	Educational Incentive -- Other County Employees	2,850	2,850	2,850	3,700	
186	Longevity	3,300	3,420	3,420	3,540	3 employees
201	Social Security	11,496	12,808	12,127	13,246	
204	Pensions	26,254	28,928	28,859	29,917	
206	Life Insurance	234	234	234	234	
207	Medical Insurance	33,024	33,227	33,227	34,350	
210	Unemployment Compensation	384	392	320	392	4 empl. not incl. elected official
212	Employer Medicare Liability	2,689	2,996	2,836	3,098	
299	Other Fringe Benefits	800	800	800	800	
307	Communication	443	500	495	500	
317	Data Processing Services	13,872	19,600	19,000	16,500	BIS - Offset by DP revenue
320	Dues & Memberships	700	714	714	715	COAT(INCR), TRA, MTRA
334	Maintenance Agreements	673	600	820	850	Postage Machine
337	Maintenance & Repair -- Office Equipment	4,048	4,500	3,401	4,500	Copier Maint - KMBS
348	Postal Charges	-	2,000	2,048	2,000	
355	Travel	2,527	2,986	2,990	4,500	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	16,850	8,500	8,500	13,000	Microfilming, Rebinding & Plat Scanning
435	Office Supplies	4,413	7,900	6,450	8,000	
508	Premium on Surety Bonds	414	414	50	50	Register & 1 Notaries
524	In Service/Staff Development	1,040	1,400	775	1,050	Meeting Registrations & Contracted In-Service Staff Development & Recert
711	Furniture & Fixtures	-	-	-	5,000	Shelves & Chairs
TOTAL REGISTER OF DEEDS		\$ 317,845	\$ 334,290	\$ 328,979	\$ 351,551	
51720 PLANNING & ZONING						
105	Supervisor/Director	\$ 50,411	\$ 60,457	\$ 60,435	\$ 63,669	Appointed - Hourly w/supplement
106	Deputy	40,318	37,983	37,702	39,500	1 full time position
184	Educational Incentive -- Co. Official/Admin. Officer	-	950	950	950	1 employee
185	Educational Incentive -- Other County Employees	1,900	950	950	950	1 employee
186	Longevity	1,800	2,040	1,500	1,620	2 employees
187	Overtime	725	2,000	1,535	2,000	
201	Social Security	5,771	6,497	6,352	6,764	
204	Pensions	12,635	14,676	14,540	15,278	
206	Life Insurance	90	94	94	94	
207	Medical Insurance	13,627	13,291	13,291	13,740	
210	Unemployment Compensation	192	196	160	196	
212	Employer Medicare Liability	1,350	1,519	1,486	1,582	
299	Other Fringe Benefits	400	400	400	400	
307	Communication	750	775	752	760	
320	Dues and Memberships	25	350	25	175	TNAFPM and ICC
332	Legal Notices, Recording & Court Cost	991	2,200	1,500	2,200	
334	Maintenance Agreement (Software)	1,100	1,100	1,100	1,300	ESRI (GIS) increase in license
337	Maintenance & Repair -- Office Equipment	642	1,200	1,130	1,200	KMBS Copier Maintenance Lease
338	Maintenance & Repair -- Vehicle	589	1,000	750	1,100	
348	Postal Charges	766	800	400	800	
355	Travel	376	250	-	1,250	PerDiems, Mileage & Lodging, ESRI/GIS/Codes, TN Mandated Training for Staff and Board Members. New Required.

Franklin County, TN					FY 2017-2018 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
425	Gasoline	958	1,000	1,200	2,000	
432	Library Books/Media	-	350	-	350	
435	Office Supplies	1,566	2,000	1,750	2,500	
508	Premiums on Corporate Surety Bonds	50	100	100	100	
524	In Service/Staff Development	1,076	2,000	1,500	3,000	Registration fees for meetings, conferences, and TN Mandated Training for Staff and Board Members. Contracted Services for GIS In-Service and Staff Development. New Required
799	Other Capital Outlay	-	2,000	1,824	-	
	TOTAL PLANNING & ZONING	\$ 138,108	\$ 156,177	\$ 151,426	\$ 163,477	
51800 COUNTY BUILDINGS						
105	Supervisor/Director	\$ 32,215	\$ 32,860	\$ 32,617	\$ 32,864	Appointed - Salary
166	Custodial Personnel	117,037	132,275	135,836	147,695	6 positions
167	Maintenance Personnel	29,490	32,734	32,761	32,656	1 position
169	Part-Time Personnel	280	1,890	1,890	-	
186	Longevity	2,700	2,340	2,340	2,460	3 employees
187	Overtime	-	-	201	998	
189	Other Salaries & Wages	210	300	201	300	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	10,886	13,447	12,348	13,545	
204	Pensions	21,099	26,377	27,052	30,597	
206	Life Insurance	355	375	360	375	
207	Medical Insurance	45,133	49,553	48,737	54,960	
210	Unemployment Compensation	828	784	685	814	
212	Employer Medicare Liability	2,544	3,145	2,888	3,168	
299	Other Fringe Benefits	1,400	1,800	1,800	1,500	7 employees
307	Communication	66,555	69,500	67,723	68,000	
321	Engineering Services	23,400	150,000	150,000	15,000	Courthouse Project
334	Maintenance Agreement	22,090	29,500	24,979	26,000	ISP (Comcast), Others
335	Maintenance & Repair -- Buildings	42,997	93,624	47,000	60,000	Otis Elevator; Boiler Supply; Fire Ext Heat./Air & Buckman Lab
336	Maintenance & Repair -- Equipment	33,490	23,000	14,500	28,000	Signal Voice, Rapiscan
338	Maintenance & Repair -- Vehicles	2,046	2,500	1,230	3,500	Routine maint & tire replacement
347	Pest Control	8,091	9,076	8,466	8,800	Co Wide Annual Bid Item - New Contract Yr
359	Disposal Services	6,858	10,000	9,401	9,800	Most County locations
399	Other Contracted Services	313,793	14,300	-	50,000	Sewanee Airport Grant & Other Proj Jail Architect, \$25K Comm Ctr Survey
410	Custodial Supplies	26,892	26,000	26,000	29,000	Increased from Health Dept Budget
425	Gasoline	1,392	2,200	2,100	2,400	increase in activity & routes
451	Uniforms	1,963	2,775	1,931	2,675	
452	Utilities	369,992	415,000	400,252	420,000	
499	Other Supplies/Materials	761	1,000	948	1,000	
599	Other Charges	2,791	6,000	3,758	3,000	
610	Principal on Capitalized Leases	45,983	48,194	48,193	50,510	Excel Lighting Lease Principal ends 1/3/18
611	Interest on Capitalized Leases	6,333	4,124	4,123	1,807	Excel Lighting Lease interest ends 1/3/18
706	Building Construction	83,290	-	-	-	
707	Building Improvements	13,702	432,500	431,659	250,000	Crthse (1) HVAC, Pavilion Roof, ADA Annex Signs, FCSC Tile & Carport
717	Maintenance Equipment	-	3,000	700	3,000	Maint Equipment Replacements
799	Other Capital Outlay	50,159	124,500	107,249	60,000	Unexpected Building Exp during the year
	TOTAL COUNTY BUILDINGS	\$ 1,386,755	\$ 1,764,674	\$ 1,649,927	\$ 1,414,424	
51900 Other General Administration - IT						

Franklin County, TN					FY 2017-2018 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
307	Communication	\$ 893	\$ 1,000	\$ 703	\$ 750	Verizon & Long Dist
334	Maintenance Agreement	8,553	10,000	9,580	13,000	Network Services, Email Server, Archive & Other
399	Other Contracted Services	4,350	6,000	6,883	6,000	Individual's Contracted Services
499	Other Supplies & Materials	-	500	-	750	
599	Other Charges	309	500	-	750	Misc Software, Freight & Misc Charges
709	Data Processing Equipment	3,935	17,500	16,500	12,750	Departments IT Maintains
	Total Other General Administration - IT	\$ 18,040	\$ 35,500	\$ 33,666	\$ 34,000	
52300	PROPERTY ASSESSOR					
101	County Official	\$ 70,263	\$ 71,690	\$ 71,690	\$ 75,274	Elected - State Mandated
106	Deputy(ies)	192,905	195,061	192,794	234,042	7 positions
169	Part-time Employees	-	6,120	6,000	6,120	Retiree Help as needed
185	Educational Incentive -- Other County Employees	3,800	1,900	1,900	950	5 Eligible employees
186	Longevity	4,500	1,740	1,740	1,200	1 employees
187	Overtime	-	-	-	-	
191	Board & Committee Fees	3,675	4,820	4,000	4,820	
201	Social Security	16,530	20,199	16,929	20,076	
204	Pensions	33,480	36,246	33,712	44,669	
206	Life Insurance	332	374	328	374	
207	Medical Insurance	40,312	49,008	46,518	54,960	
210	Unemployment Compensation	848	784	768	836	7 employees
212	Employer Medicare Liability	3,866	4,724	3,974	4,695	
299	Other Fringe Benefits	1,200	1,200	1,200	1,400	
308	Consultants	2,100	3,000	-	3,000	Tax Consultant - SBE Appeals
309	Contracts with Gov't Agencies	19,827	32,444	32,444	42,000	Comptroller of Treasury & Divn of Property Assessments - Reappraisal Cost
312	Contracts with Private Agencies	21,161	30,000	27,115	30,000	PPR - Audits
320	Dues & Memberships	1,800	1,800	1,800	1,800	TAA
332	Legal Notices, Recording & Court Cost	375	400	392	400	
334	Maintenance Agreement	8,048	9,500	9,880	9,500	ESRI, KMBS & ACES
337	Maintenance & Repair -- Office Equipment	-	2,000	-	1,500	
338	Maintenance & Repair -- Vehicles	2,661	2,000	150	2,000	
348	Postal Charges	2,551	10,000	11,035	9,850	
355	Travel	548	1,500	390	1,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	-	800	-	6,800	GIS Equipment, Software & Data
425	Gasoline	1,759	1,000	780	3,700	
435	Office Supplies	2,792	5,000	3,175	4,000	
508	Premium on Surety Bonds	-	200	200	150	Assessor Bond & Notary's Meeting Registrations & Contracted In-Service Staff Development
524	In Service/Staff Development	699	1,800	465	2,000	
599	Other Charges	257	700	685	1,200	
719	Office Equipment	2,078	1,000	1,900	5,000	Updates, Replace pc's, laptops, etc.
	TOTAL PROPERTY ASSESSOR	\$ 438,367	\$ 497,010	\$ 471,964	\$ 573,317	
52400	COUNTY TRUSTEE					
101	County Official	\$ 70,263	\$ 71,690	\$ 71,690	\$ 75,274	Elected - State Mandated
106	Deputy(ies)	117,397	126,856	125,962	130,874	4 positions
185	Educational Incentive -- Other County Employees	3,800	3,800	3,800	2,850	4 employees
186	Longevity	3,960	4,200	4,200	3,120	3 employees
189	Other Salaries & Wages	1,314	764	700	3,264	Employee from County - shared
201	Social Security	11,826	12,872	12,594	13,403	

Franklin County, TN					FY 2017-2018 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
204	Pensions	26,091	27,372	27,338	30,272	
206	Life Insurance	234	234	234	234	
207	Medical Insurance	33,193	34,042	34,052	34,350	
210	Unemployment Compensation	389	490	406	392	4 Ft & 1 Partial PT -- not incl. elected official
212	Employer Medicare Liability	2,766	3,010	2,946	3,135	
299	Other Fringe Benefits	800	800	800	800	
317	Data Processing Services	5,995	11,148	9,184	11,148	LGDPC
320	Dues & Memberships	820	840	834	870	COAT & MTTA
334	Maintenance Agreements	1,080	1,400	1,190	1,400	KMBS Copier Maint
348	Postage	11,000	12,000	10,550	11,000	
355	Travel	2,367	2,400	1,960	2,400	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	6,149	6,800	5,280	6,800	Contracted Billing
435	Office Supplies	4,821	5,000	4,450	5,000	
508	Premium on Surety Bonds	-	-	-	-	Trustee Bond - VR Williams 14/15 - 5Yr
524	In Service/Staff Development	880	1,600	1,390	1,500	Meeting Registrations & Contracted In-Service Staff Development
	TOTAL COUNTY TRUSTEE	\$ 305,145	\$ 327,318	\$ 319,560	\$ 338,086	
	52500 COUNTY CLERK					**Would like to see a raise for staff**
101	County Official	\$ 70,263	\$ 71,690	\$ 71,690	\$ 75,274	Elected - State Mandated
106	Deputy(ies)	262,557	269,559	269,639	273,079	8 Employees
169	Part Time Personnel	19,653	28,706	28,463	22,950	*1 Employee increase due to staff needs
185	Educational Incentive -- Other County Employees	4,750	6,650	6,650	6,550	8 employees
186	Longevity	5,400	5,820	5,820	6,120	7 employees
201	Social Security	21,654	23,570	23,154	23,915	
204	Pensions	44,431	48,524	47,690	50,798	
206	Life Insurance	421	422	417	422	
207	Medical Insurance	59,347	59,724	59,747	61,830	
210	Unemployment Compensation	983	882	850	984	
212	Employer Medicare Liability	5,100	5,513	5,450	5,593	
299	Other Fringe Benefits	1,700	1,850	1,850	1,750	
307	Communication	570	1,220	775	650	
317	Data Processing Services	21,371	23,000	22,992	23,000	BIS
320	Dues & Memberships	739	800	753	800	COAT & CCA
334	Maintenance Agreements	2,512	3,200	2,818	3,000	Pitney Bowes Rent & KMBS
348	Postal Charges	6,022	8,500	7,520	10,000	Postage
355	Travel	2,626	2,800	3,090	2,800	PerDiems, Mileage & Lodging, Etc added for Orientation
399	Other Contracted Services	-	500	495	500	microfilming, install datamax printer
435	Office Supplies	7,331	7,500	6,290	7,400	
508	Premium on Surety Bonds	247	250	50	50	official's bond and 1 notary bond
524	In Service/Staff Development	965	1,525	1,525	1,000	Meeting Registrations & Contracted In-Service Staff Development
709	Data Processing Equipment	6,090	5,200	4,830	5,200	
790	Other Equipment	1,802	1,975	785	2,000	
	TOTAL COUNTY CLERK	\$ 546,534	\$ 579,380	\$ 573,342	\$ 585,665	
	52900 FINANCE DEPARTMENT					
103	Assistants	\$ 3,987	\$ -	\$ -	\$ -	1 position (Budgeted 6 wks)
105	Supervisor/Director	65,031	67,200	67,200	68,068	Appointed - Salary
106	Deputy Director	55,031	57,100	57,100	58,068	1 position - Salary
119	Accountants/Bookkeepers	283,818	294,456	293,730	296,087	8 positions (2016/17 s/b \$290,583)

Franklin County, TN					FY 2017-2018 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 appointed official
185	Educational Incentive -- Other County Employees	4,750	4,750	4,750	7,300	9 employees
186	Longevity	8,160	7,200	7,200	7,740	9 employees
201	Social Security	24,331	25,768	25,586	27,293	
204	Pensions	55,929	60,812	60,477	61,643	
206	Life Insurance	456	468	452	468	
207	Medical Insurance	59,690	59,594	59,453	61,830	
209	Disability Insurance	-	-	-	-	
210	Unemployment Compensation	954	980	792	980	
212	Employer Medicare Liability	5,690	6,495	5,984	6,383	
299	Other Fringe Benefits	2,000	2,000	2,000	2,000	
307	Communication	2,124	3,010	3,102	3,100	
317	Data Processing Services	26,815	34,230	34,000	35,000	LGDPCC software updates Payroll, Purchasing, Doc Archive
320	Dues & Memberships	605	605	550	605	TASBO, TGFOA, GFOA, SHRM, HRSHRM
334	Maintenance Agreements	10,176	10,500	10,000	10,000	ADT, PAPERLESS PAY, XEROX, Konica, Pitney Rental
348	Postage	6,094	4,300	4,170	6,200	Pitney Bowes Postage
355	Travel	4,424	4,500	4,078	5,050	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	1,223	1,100	730	1,100	Doc. Shred, PO Box, Lock Box & Website
435	Office Supplies	12,439	13,250	10,650	13,250	
508	Premium on Surety Bonds	755	542	50	200	director's bond & notary bonds
524	In Service/Staff Development	3,274	3,640	2,500	3,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	265	1,500	1,448	1,500	Misc odd expenses - (The Herald, etc)
709	Data Processing Equipment	2,612	3,414	3,000	3,000	Doc Archive Hardware
	TOTAL FINANCE DEPARTMENT	\$ 641,583	\$ 668,362	\$ 659,953	\$ 681,315	
53100	CIRCUIT COURT					
101	County Official	\$ 70,263	\$ 71,690	\$ 71,690	\$ 75,274	Elected - State Mandated
106	Deputy(ies)	501,318	526,748	526,386	538,530	14 Positions
169	Part Time Personnel	16,059	16,000	12,391	18,000	
185	Educational Incentive -- Other County Employees	3,600	4,650	3,800	4,650	5 Employees
186	Longevity	7,800	8,280	8,280	9,300	12 Employees
187	Overtime Pay	1,089	2,040	2,040	2,040	
194	Jury & Witness Fees	6,694	10,000	10,000	10,000	
201	Social Security	35,839	38,106	37,901	40,374	
204	Pensions	77,575	86,370	86,219	88,664	
206	Life Insurance	702	702	702	702	
207	Medical Insurance	85,587	90,284	90,284	96,180	
210	Unemployment Compensation	1,526	1,344	1,260	1,572	14 ft & pt
212	Employer Medicare Liability	8,382	8,863	8,864	9,442	
299	Other Fringe Benefits	3,200	3,100	3,100	3,400	
307	Communication	983	860	855	900	Long Distance
317	Data Processing Services	21,760	23,725	23,725	30,986	LGC Software & Hardware Maint
320	Dues & Memberships	665	679	679	715	COAT & MTSCCA
332	Legal Notices, Recording & Court Cost	334	700	-	850	Grand Jury Ads
334	Maintenance Agreements	6,965	10,350	9,490	11,208	KMBS Copier/Printers & Pitney Rental
348	Postal Charges	8,107	10,000	10,000	9,000	
355	Travel	2,422	2,000	2,123	2,500	PerDiems, Mileage & Lodging, Etc
358	Remittance of Revenues Collected	-	3,540	3,534	3,600	Offset by 100% Revenue
399	Other Contracted Services	-	2,100	2,240	2,100	Accurint & TXT Signal
432	Library Books & Media	1,788	1,625	1,625	1,700	TCA Updates

Franklin County, TN					FY 2017-2018 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
435	Office Supplies	12,205	12,947	13,184	10,000	
508	Premium on Surety Bonds	197	262	100	200	Official & Notary Bonds
524	In Service/Staff Development	1,445	1,200	1,180	1,850	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	21	28	30	100	
709	Data Processing Equipment	7,040	7,000	6,550	1,500	As needed equipment needs
711	Furniture & Fixtures	-	1,390	1,390	1,000	Filing Cabinets
	TOTAL CIRCUIT COURT	\$ 883,566	\$ 946,582	\$ 939,621	\$ 976,338	
	53300 GENERAL SESSIONS COURT					
101	County Official	\$ 150,638	\$ 150,788	\$ 150,788	\$ 152,748	Elected - State Mandated 1.3% increase
106	Deputy(ies)	69,978	77,866	77,579	79,685	2 positions
185	Educational Incentive -- Other County Employees	-	-	-	-	
186	Longevity	360	-	-	-	
201	Social Security	11,723	14,228	12,071	14,436	
204	Pensions	28,503	30,831	30,653	32,601	
206	Life Insurance	144	140	144	140	
207	Medical Insurance	17,076	19,936	19,936	20,610	
210	Unemployment Compensation	255	196	193	196	
212	Employer Medicare Liability	3,163	3,327	3,285	3,376	
299	Other Fringe Benefits	400	400	400	400	
307	Communication	918	910	943	950	
336	Maintenance & Repair -- Equipment	1,162	1,950	1,300	1,500	Konica Minolta
348	Postage	188	200	-	200	
355	Travel	1,173	1,250	954	1,250	PerDiems, Mileage & Lodging, Etc
432	Library Books & Media	77	575	150	400	TAM, TCSA & Lexis Nexis
435	Office Supplies	1,713	1,500	900	1,700	
524	In Service/Staff Development	175	500	300	400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	50	-	50	
719	Office Equipment	-	500	360	1,500	Need Filing Cabinets
	TOTAL GENERAL SESSIONS COURT	\$ 287,646	\$ 305,147	\$ 299,957	\$ 312,142	
	53330 DRUG COURT PROGRAM					
105	Supervisor/Director	\$ 42,675	\$ 45,576	\$ 45,502	\$ 47,476	Appointed - Salary
186	Longevity	360	420	420	480	1 employee
189	Other Salaries & Wages	-	-	-	21,840	**Recovery Coach Position - New Request**
201	Social Security	2,300	2,982	2,462	4,352	
204	Pensions	5,698	6,736	6,458	8,301	
206	Life Insurance	47	47	47	94	
207	Medical Insurance	6,605	6,646	6,646	13,184	
210	Unemployment Compensation	96	98	80	196	2 employee
212	Employer Medicare Liability	538	697	576	1,018	
299	Other Fringe Benefits	200	200	200	400	
307	Communication	881	1,000	767	900	Cell Phone expense
	TOTAL DRUG COURT PROGRAM	\$ 59,400	\$ 64,402	\$ 63,157	\$ 98,241	
	53400 CHANCERY COURT					
101	County Official	\$ 70,263	\$ 71,690	\$ 71,690	\$ 75,274	Appointed - State Mandated
106	Deputy	62,292	58,938	59,335	69,534	2 positions
169	Part Time Personnel	-	2,170	2,170	-	
186	Longevity	1,200	1,200	1,200	-	1 employees
201	Social Security	8,170	8,655	8,220	9,015	

Franklin County, TN					FY 2017-2018 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
204	Pensions	16,481	17,548	17,051	20,361	
206	Life Insurance	140	140	121	140	
207	Medical Insurance	17,613	18,003	17,718	20,610	
210	Unemployment Compensation	341	294	280	294	3 employees
212	Employer Medicare Liability	1,911	2,024	1,922	2,108	
299	Other Fringe Benefits	600	600	400	600	
307	Communication	28	30	27	30	
317	Data Processing Services	6,079	16,000	15,955	17,510	LGC
320	Dues & Memberships	575	679	680	590	COAT
334	Maintenance Agreements	2,474	2,850	2,630	3,359	KMBS- Copier & Pitney Rental
348	Postal Charges	1,000	2,500	700	1,500	Postage Rate Increase
355	Travel	571	800	669	800	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	849	1,500	130	1,500	Bank Lock Box Rental & Website Domian
432	Library Books & Media	610	1,000	720	950	Lexis Nexis/ Thompson
435	Office Supplies	2,030	4,000	2,460	4,000	
508	Premium on Surety Bonds	150	362	-	150	Notary & Surety
599	Other Charges	-	150	-	150	
709	Data Processing Equipment	59,435	-	-	2,000	
TOTAL CHANCERY COURT		\$ 252,812	\$ 211,133	\$ 204,078	\$ 230,477	
53500 JUVENILE COURT						
103	Assistant	\$ 46,720	\$ 47,731	\$ 47,731	\$ 47,798	1 position
106	Deputy(ies)	40,914	42,595	42,592	43,451	1 position
185	Educational Incentive -- Other County Employees	-	-	-	1,700	2 employees
186	Longevity	1,680	1,800	1,800	1,920	2 employees
201	Social Security	5,402	5,367	5,524	5,907	
204	Pensions	11,863	12,994	12,953	13,341	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	13,210	13,291	13,291	13,740	
210	Unemployment Compensation	192	196	160	196	2 employees
212	Employer Medicare Liability	1,263	1,247	1,292	1,381	
299	Other Fringe Benefits	400	400	400	400	
307	Communication	887	800	708	800	
320	Dues & Memberships	-	70	70	70	
334	Maintenance Agreements	-	500	-	500	
355	Travel	1,043	2,500	1,950	2,500	PerDiems, Mileage & Lodging, Etc
432	Library Books/Media	653	735	734	750	Lexis Nexis/ Thompson
435	Office Supplies	-	400	600	400	
499	Other Supplies & Materials	-	650	421	600	Drug Test
524	In Service/Staff Development	210	400	280	350	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	500	-	250	
TOTAL JUVENILE COURT		\$ 124,531	\$ 132,270	\$ 130,599	\$ 136,148	
53700 JUDICIAL COMMISSIONERS						
101	Judicial Commissioners	\$ 72,576	\$ 71,482	\$ 70,122	\$ 70,316	3 positions
169	Part Time Personnel	13,159	13,642	15,000	14,000	3 positions
186	Longevity	1,620	1,740	1,740	2,100	3 employees
187	Overtime Pay	-	14,850	13,000	15,000	
201	Social Security	5,154	6,356	5,995	6,337	

Franklin County, TN					FY 2017-2018 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
204	Pensions	11,754	12,026	11,823	12,355	
206	Life Insurance	117	140	117	140	
207	Medical Insurance	19,814	19,937	19,937	20,610	
210	Unemployment Compensation	448	588	413	588	
212	Employer Medicare Liability	1,205	1,487	1,403	1,482	
299	Other Fringe Benefits	800	800	800	800	
320	Dues & Memberships	375	450	450	450	JCA
334	Maintenance Agreements	-	200	222	520	KMBS Printer Lease
355	Travel	-	2,425	-	2,500	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	225	650	740	650	
524	In Service/Staff Development	-	400	-	400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	50	-	50	
790	Other Equipment	365	800	-	750	
	TOTAL JUDICIAL COMMISSIONERS	\$ 127,612	\$ 148,023	\$ 141,762	\$ 149,049	
53900	OTHER ADMINISTRATION OF JUSTICE					
399	Other Contracted Services	\$ 14,250	\$ 18,000	\$ 13,000	\$ 18,000	Court Ordered Mental Health Exams
	TOTAL OTHER ADMINISTRATION OF JUSTICE	\$ 14,250	\$ 18,000	\$ 13,000	\$ 18,000	
53910	PROBATION SERVICES					
105	Supervisor/Director	\$ 44,729	\$ 45,457	\$ 45,456	\$ 45,275	Appointed
169	Part Time Personnel	16,635	17,458	17,772	17,612	1 position 26 hrs per week PT no benefits
186	Longevity	660	780	780	420	1 employees
189	Other Salaries & Wages	23,726	30,357	30,000	31,158	1 Full time hourly position
201	Social Security	5,167	5,888	5,690	5,888	
204	Pensions	9,187	9,852	10,574	10,832	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	13,210	13,291	13,291	13,740	
210	Unemployment Compensation	289	294	294	294	3 employees
212	Employer Medicare Liability	1,208	1,377	1,331	1,377	
299	Other Fringe Benefits	460	500	500	500	3 employees
307	Communication	14	20	20	20	
348	Postage	-	100	-	100	
413	Drugs & Medical Supplies	2,285	2,500	2,500	2,500	
435	Office Supplies	1,550	2,200	1,750	2,200	
599	Other Charges	-	100	-	100	
709	Data Processing Equipment	-	1,800	1,131	1,800	PC
	TOTAL PROBATION SERVICES	\$ 119,214	\$ 132,066	\$ 131,183	\$ 133,910	
54110	SHERIFF'S DEPARTMENT					
101	County Official	\$ 77,290	\$ 78,859	\$ 78,859	\$ 82,802	Elected - State Mandated
103	Assistant(s)	60,915	62,131	62,133	62,133	1 position
105	Supervisor/Director (of Warrant Officers)	46,164	48,875	46,822	51,024	1 position
106	Deputy(ies)	605,560	630,127	630,126	633,298	16 positions (3 Corp/13 Dep)
108	Investigator(s)	248,920	265,490	266,079	275,290	6 positions
109	Captains	102,326	110,273	110,261	117,155	2 positions
115	Sergeants	159,918	190,134	190,150	229,119	4 positions
119	Accountants	68,780	68,219	68,250	75,400	2 positions
138	Computer Technician	39,176	41,284	41,290	42,723	1 position moved from IT Dept

Franklin County, TN					FY 2017-2018 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
140	Salary Supplements	33,000	33,800	32,600	43,800	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA, Increase in Educational
160	Guards (Courthouse Security)	213,420	242,059	243,205	200,859	1 FT position , PT varies
169	Part Time Personnel	58,917	28,295	28,300	53,295	PT positions vary
170	School Resource Officer	423,712	441,042	442,142	454,545	Partially funded 1 position BOE
186	Longevity	23,580	24,300	24,300	27,000	34 employees
187	Overtime Pay	86,023	76,470	76,000	46,920	
189	Other Salaries & Wages	33,733	41,600	41,600	30,600	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	135,716	145,472	142,842	151,157	
204	Pensions	265,223	302,220	296,000	311,878	
206	Life Insurance	2,113	2,153	2,149	2,153	
207	Medical Insurance	264,705	264,257	263,800	314,852	
210	Unemployment Compensation	6,308	5,302	5,300	6,322	
212	Employer Medicare Liability	32,212	34,629	31,500	35,351	
299	Other Fringe Benefits	11,000	10,700	10,700	11,100	
307	Communication	32,119	36,500	36,500	35,000	BOE \$7,000 for SRO Cell Phones (\$5K)
312	Contracts with Private Agencies	20,823	12,000	13,700	19,000	NICUSA TN Div & Court Reporting
320	Dues & Memberships	2,218	3,200	2,797	3,000	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA
334	Maintenance Agreements	14,459	21,700	21,700	21,164	KMBS, Dell, ISDN.Net, M&M Micro & Datamaxx
336	Maintenance & Repair -- Equipment	2,496	2,000	1,500	2,250	Phone System & Other Equipment Repair
338	Maintenance & Repair -- Vehicles	109,501	135,000	130,000	135,000	Various vendors as needed
340	Medical and Dental Services	-	3,000	400	2,500	Pre-employment & Post Accident
348	Postal Charges	1,056	1,200	1,090	1,200	
355	Travel	11,847	14,500	13,000	13,000	PerDiems, Mileage & Lodging, Etc
412	Diesel Fuel	5,175	5,900	6,000	6,600	
425	Gasoline	131,366	139,000	139,000	135,000	
431	Law Enforcement Supplies	7,873	15,500	15,169	15,000	ammo, holsters, etc.
435	Office Supplies	12,348	11,850	11,850	12,500	In Office supplies
442	Propane Gas	640	-	-	1,200	
450	Tires & Tubes	21,686	20,000	13,000	20,000	
451	Uniforms	12,606	17,500	16,500	17,000	Weekly & New Issues for Officers
499	Other Supplies & Materials	2,241	2,500	2,000	2,500	Other Officer supplies
508	Premium on Surety Bonds	785	-	-	150	Sheriff, Deputy & Notaries
524	In Service/Staff Development	10,029	18,000	17,403	20,000	Meeting Registrations & Contracted In-Service Staff Development CARRY SRO
525	Constitutional Officers' Operating Expenses	301	2,000	800	1,200	
599	Other Charges	7,839	10,000	11,925	12,000	Unexpected Charges & Expenses
599	Other Charges - for Cadet Program	1,270	3,210	3,560	3,500	Cadet Program funded by Contributions
599-	Other Charges -- for Reserves	7,072	18,371	12,660	12,000	Reserve Program funded by Co & Contributions
709	Data Processing Equipment	4,513	25,000	24,800	23,000	Income based from Inmate Phone System
716	Law Enforcement Equipment	18,437	16,500	16,000	15,000	non-recurring items
718	Motor Vehicles	98,580	105,000	102,500	110,000	New Vehicle rotation
799	Other Capital Outlay	-	2,000	720	2,000	BOE \$7,000 for SRO Cell Phones (\$2K)
	TOTAL SHERIFF'S DEPARTMENT	\$ 3,535,991	\$ 3,789,120	\$ 3,748,981	\$ 3,899,539	
	54160 ADMINISTRATION OF THE SEX OFFENDER					
160	Guards	\$ 10,862	\$ 13,578	\$ 11,320	\$ 18,755	2 positions - PT
201	Social Security	686	883	714	1,175	
210	Unemployment Compensation	133	121	106	150	2 employees

Franklin County, TN					FY 2017-2018 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
212	Employers Medicare Liability	160	205	167	275	
299	Other Fringe Benefits	200	200	200	200	
355	Travel	-	175	-	150	PerDiems, Mileage & Lodging, Etc
358	Remittance of Revenue Collections	2,200	2,400	1,850	2,550	Sex Offender Registry State Portion
435	Office Supplies	-	100	-	75	
524	In Service/Staff Development	-	175	-	175	Meeting Registrations & Contracted In-Service Staff Development
	TOTAL ADMIN OF SEX OFFENDER	\$ 14,241	\$ 17,837	\$ 14,358	\$ 23,505	
54210 JAIL						
103	Assistants	\$ 52,216	\$ 55,805	\$ 55,805	\$ 58,067	1 position
106	Deputy Assistant	38,409	40,161	39,781	41,461	1 position
131	Medical Personnel	78,222	82,622	82,465	87,922	2 positions
140	Salary Supplement - Educational	3,000	4,000	4,000	4,590	Civil Service Cotntract
160	Guards	477,028	540,640	540,210	558,022	17 positions
165	Cafeteria Personnel	46,076	47,377	47,378	49,051	2 positions
167	Maintenance Personnel	35,663	35,896	35,896	35,901	1 position
169	Part Time Personnel	70,062	65,644	65,650	48,144	
186	Longevity	5,520	5,400	5,400	6,240	10 employees
187	Overtime	46,512	66,800	45,000	15,300	
189	Other Salaries & Wages	22,432	23,304	23,300	19,000	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	52,790	59,004	58,016	57,009	
204	Pensions	95,727	111,511	109,795	123,477	
206	Life Insurance	1,068	1,123	1,099	1,123	
207	Medical Insurance	148,499	148,473	148,382	164,880	
210	Unemployment Compensation	3,382	3,020	3,040	3,372	
212	Employer Medicare Liability	12,346	13,833	13,569	13,333	
299	Other Fringe Benefits	5,800	5,750	5,750	6,200	
334	Maintenance Agreements	17,161	25,200	24,268	25,000	Cummins South, Simplex Grinnell, Stanley & Fire Ext Sales
335	Maintenance & Repair -- Buildings	21,877	29,200	29,000	25,000	Various vendors as needed
336	Maintenance & Repair -- Equipment	17,313	27,000	27,000	15,000	Various vendors as needed
340	Medical and Dental Services	18,478	17,850	18,000	18,875	Psych test, Pre-employment & Post Accident
347	Pest Control	1,500	1,500	1,500	1,500	Bid Item
354	Transportation Other Than Students	5,602	11,750	10,895	11,000	Prisoner Transports
355	Travel	2,180	2,200	2,142	3,800	PerDiems, Mileage & Lodging, Etc
359	Disposal Fees	2,532	2,900	3,000	2,750	
410	Custodial Supplies	37,678	50,000	42,500	42,000	Inmate population increase
422	Food Supplies	244,390	234,000	234,000	225,000	Inmate Increase & Cost
431	Law Enforcement Supplies	400	1,000	678	1,000	Jail Officer Supplies
441	Prisoner Clothing	10,033	13,000	13,013	12,500	Inmate population increase
451	Uniforms	2,829	4,000	3,000	4,000	Weekly & New Issues for Officers
499	Other Supplies/Materials	1,617	2,500	2,500	3,800	
507	Medical Claims	239,592	404,550	375,000	300,000	Inmate Expense
524	In Service/Staff Development	1,200	1,900	1,440	1,650	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	4,484	9,700	10,600	8,500	non-recurring items
707	Building Improvements	11,932	6,800	6,784	12,000	
709	Data Processing Equipment	3,850	3,000	2,356	3,000	Replace Computers
790	Other Equipment	10,978	3,500	3,662	5,000	Kitchen Replacement Needs
799	Other Capital Outlay	-	-	-	-	

Franklin County, TN					FY 2017-2018 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
	TOTAL JAIL	\$ 1,850,378	\$ 2,161,911	\$ 2,095,873	\$ 2,014,467	
54230	COMMUNITY REENTRY PROGRAM					Qty. 1 current federal (100%) grant TE15
312	Contracts With Private Agencies	\$ 256,565	\$ 197,111	\$ 195,000	\$ 284,411	Staff Expenses
355	Travel	3,716	3,483	3,580	6,524	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	17,170	4,950	1,800	2,375	Accounting & Evaluation Services
499	Other Supplies & Materials	1,249	2,324	2,321	1,255	Copier and Misc Office
599	Other Charges	27,128	43,293	41,416	62,418	Liability Ins & Workmans Comp Ins
790	Other Equipment	14,994	-	-	-	
	TOTAL COMMUNITY REENTRY PROGRAM	\$ 320,822	\$ 251,162	\$ 244,117	\$ 356,983	
54240	JUVENILE SERVICES					
312	Contracts with Private Agencies	\$ 21,875	\$ 35,000	\$ 40,000	\$ 35,000	Juvenile Detention Qty increased
399	Other Contracted Services	5,867	7,250	6,800	7,520	Interpreter's services
	TOTAL JUVENILE SERVICES	\$ 27,742	\$ 42,250	\$ 46,800	\$ 42,520	
54410	CIVIL DEFENSE					
103	Assistant	\$ 27,408	\$ 10,661	\$ 10,661	\$ -	1 position changed to 106 Deputy
105	Supervisor/Director	52,602	49,789	49,749	52,582	Appointed
106	Deputy	-	7,856	7,200	39,499	1 employee
186	Longevity	1,680	720	720	-	
187	Over Time	11,188	-	-	-	
201	Social Security	5,643	3,971	3,890	5,734	2 employees
204	Pensions	11,648	6,646	6,190	10,190	2 employees (New employee partial year)
206	Life Insurance	90	94	71	94	2 employees
207	Medical Insurance	10,274	10,510	10,511	13,740	2 employees
210	Unemployment Compensation	252	196	212	196	2 employees
212	Employer Medicare Liability	1,320	963	905	1,341	2 employees
299	Other Fringe Benefits	400	200	200	400	
307	Communication	5,218	4,000	3,725	3,800	Added 1 Phone
320	Dues & Memberships	285	55	55	285	EMAT fees
335	Maintenance & Repair -- Building	614	1,600	1,538	1,500	EOC Misc Repairs
336	Maintenance & Repair -- Equipment	2,063	2,400	1,400	2,500	Cummins & Xerox
338	Maintenance & Repair -- Vehicles	3,149	3,000	1,000	3,000	2 Trucks
348	Postal Charges	18	100	-	50	
355	Travel	1,216	600	67	1,800	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	5,646	5,500	5,100	7,800	Satcom, DishNwork, SWC
412	Diesel Fuel	1,063	1,500	1,100	1,700	BAT Truck, EOC Gen & ICT
425	Gasoline	1,916	2,300	2,000	2,000	
435	Office Supplies	2,335	1,600	750	2,200	Replace ID Maker
499	Other Supplies & Materials	1,305	3,500	2,750	1,500	
524	In-Service/Staff Development	405	675	441	675	Meeting Registrations & Contracted In-Service Staff Development inc volunteers
599	Other Charges	680	1,300	775	1,500	ICT
790	Other Equipment	4,770	4,900	4,222	5,000	
	TOTAL CIVIL DEFENSE	\$ 153,188	\$ 124,636	\$ 115,231	\$ 159,086	
54420	RESCUE SQUAD					
320	Dues & Memberships	\$ 266	\$ 600	\$ 350	\$ 400	TARS Dues
336	Maintenance & Repair - Equipment	-	-	-	1,500	SCUBA Air Compressor, Small Engines
338	Maintenance & Repair - Vehicles	-	-	-	2,500	Trucks, Boats, 4 Wheelers, Trailers
399	Other Contracted Services	-	-	-	5,000	Consultant for FAA, Certification

Franklin County, TN					FY 2017-2018 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
412	Diesel Fuel	-	300	120	250	
425	Gasoline	183	575	457	600	
499	Other Supplies & Materials	776	1,658	278	3,450	Computer and GIS Software
524	In-Service Staff Development	-	1,300	-	1,250	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	221	1,500	1,500	50	
790	Other Equipment	6,534	42,852	24,250	15,000	
799	Other Capital Outlay	-	20,000	19,940	-	*Will rebudget 16/17 Bal for a Capital Needs
	TOTAL RESCUE SQUAD	\$ 7,980	\$ 68,785	\$ 46,895	\$ 30,000	
	54490 CONSOLIDATED COMMUNICATIONS					
103	Assistant	\$ 36,801	\$ 37,767	\$ 37,822	\$ 36,904	1 employee
105	Supervisor/Director	43,227	46,158	46,112	47,982	Appointed -Salary
148	Dispatchers/Radio Operators	400,037	414,646	414,646	427,594	14 employees
169	Part-time Personnel	-	-	-	-	Short Term to fill in for FMLA reducing 148
186	Longevity	2,880	3,120	3,120	3,840	6 employees
187	Overtime Pay	31,696	25,930	23,000	21,930	Events, Sick, Vac Restaffing storm
189	Other Salaries & Wages	16,518	16,900	18,000	16,000	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	32,061	33,285	33,155	34,562	
204	Pensions	61,893	67,939	69,417	78,064	
206	Life Insurance	725	749	722	749	
207	Medical Insurance	84,211	85,288	85,289	109,920	
209	Disability Insurance	-	-	-	-	
210	Unemployment Compensation	1,920	1,688	1,690	1,768	
212	Employer Medicare Liability	7,498	7,818	7,754	8,083	
299	Other Fringe Benefits	3,200	3,000	3,000	3,200	
307	Communication	15,256	23,500	21,000	20,000	ATT& Verizon, Century Link
312	Contracts with Private Agencies	24,558	7,000	3,770	25,000	AT&T, TBI , Short Mtn., Flat Earth, Eagent & Renew Radio Lic., Diverse, Weather Tap, My PC
336	Maintenance & Repair -- Equipment	4,738	8,950	7,000	11,320	Phones, Radios, Copiers & Monitors
338	Maintenance & Repair -- Vehicles	459	1,350	1,327	500	Oil Change, Wipers, Battery
348	Postage	138	200	130	150	Mail Reports, TBI Documents, etc
355	Travel	3,777	5,000	4,720	5,000	PerDiems, Mileage & Lodging, Etc
425	Gasoline	908	1,100	840	900	
435	Office Supplies	7,293	6,200	5,800	6,200	Misc Supplies, Toner, Fax machine, copier
451	Uniforms	1,000	1,000	994	1,000	Uniforms
524	In Service/Staff Development	3,095	6,200	5,025	4,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	268	1,000	670	1,000	Voiance, Unexpected Items
708	Communication Equipment	-	2,000	1,540	4,000	
709	Data Processing Equipment	30	250	-	250	
790	Other Equipment	4,426	3,800	3,522	3,500	
	TOTAL CONSOLIDATED COMMUNICATIONS	\$ 788,613	\$ 811,839	\$ 800,066	\$ 873,916	
	54610 COUNTY CORONER					
399	Other Contracted Services	\$ 6,159	\$ 6,000	\$ 6,000	\$ 6,000	Contract inc \$1,650 per
507	Medical Claims (Autopsy Expenses)	24,550	30,000	28,605	30,000	Estimated
599	Other Charges	-	100	-	100	Misc
	TOTAL COUNTY CORONER	\$ 30,709	\$ 36,100	\$ 34,605	\$ 36,100	
	54710 PUBLIC SAFETY GRANTS					Grants (100%) will balance at yr end and rebudget
187	Overtime Pay	\$ 9,422	\$ 17,000	\$ 6,246	\$ 10,000	Impaired Drivers Grant
201	Social Security	-	-	-	620	Change budget to alleviate journal entries
204	Pensions	-	-	-	1,400	
207	Medical Insurance	-	-	-	1,500	
210	Unemployment Compensation	-	-	-	120	
212	Employer Medicare Liability	-	-	-	145	

Franklin County, TN					FY 2017-2018 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
299	Other Fringe Benefits	2,535	3,500	1,455	-	
331	Legal Services	368	-	-	-	
399	Other Contracted Services	-	-	-	1,790	E-911 Hyper Reach Mass Notification System
716	Law Enforcement Equipment	5,632	1,000	-	-	
790	Other Equipment	-	-	-	8,342	E-911 Wireless Headsets
790	Other Equipment	6,293	10,000	6,581	6,600	Impaired Drivers & Visibility Grant
799	Other Capital Outlay	18,562	-	-	17,708	E-911/Homeland Security Grant
	TOTAL PUBLIC SAFETY GRANTS	\$ 42,812	\$ 31,500	\$ 14,282	\$ 48,225	
55110	LOCAL HEALTH CENTER					
307	Communication	\$ 1,274	\$ 1,300	\$ 1,278	\$ 1,300	
320	Dues & Memberships	200	200	200	200	TN PUBLIC HEALTH ASSOC
334	Maintenance Agreements	1,119	1,056	-	1,200	Signal Voice Data
335	Maintenance & Repair -- Building	845	1,700	1,310	4,000	Repairs, i.e. HVAC units, floor maintenance
359	Disposal Fees	1,587	2,100	1,900	2,100	
410	Custodial Supplies	2,602	4,000	2,700	4,000	Lebanon Chem. & Aramark
435	Office Supplies	470	1,100	820	800	
452	Utilities	10,873	14,000	11,204	12,000	
502	Building & Contents Insurance	3,341	3,375	3,105	3,375	
506	Liability Insurance	533	550	496	550	
599	Other Charges	1,334	1,000	900	1,500	Primary Prevention Events, other Meetings
	TOTAL LOCAL HEALTH CENTER	\$ 24,178	\$ 30,381	\$ 23,913	\$ 31,025	
55120	RABIES AND ANIMAL CONTROL					
103	Assistant(s)	\$ 82,161	\$ 87,388	\$ 86,382	\$ 88,982	3 positions
105	Supervisor/Director	12,476	12,726	12,726	12,726	Appoint (Supplement)
186	Longevity	360	-	-	-	
187	Overtime Pay	2,554	2,750	2,513	2,750	
189	Other Salaries & Wages	52	1,200	369	750	Holiday & Admin Pay
201	Social Security	5,909	6,431	6,269	6,560	
204	Pensions	10,607	14,527	14,096	14,820	
206	Life Insurance	136	187	140	140	
207	Medical Insurance	17,987	14,833	14,370	21,778	
210	Unemployment Compensation	412	312	254	312	3.2 employees
212	Employer Medicare Liability	1,382	1,503	1,466	1,534	
299	Other Fringe Benefits	400	400	400	600	
307	Communication	1,381	1,421	1,379	1,500	
320	Dues & Memberships	190	200	-	200	ACA
333	Licenses	370	480	100	400	
335	Maintenance & Repair -- Building	813	1,500	1,000	2,500	
338	Maintenance & Repair -- Vehicles	3,765	2,500	1,600	2,500	
340	Medical & Dental Services	25	-	-	300	
348	Postage	250	250	100	200	
355	Travel	616	1,590	1,563	1,600	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services (Lg. dead animal P/U)	57,612	60,500	60,568	61,500	SCTDD \$60,000 & Vet
401	Animal Food and Supplies	2,756	2,200	1,450	4,000	
412	Diesel Fuel	1,261	1,700	950	2,250	
413	Drugs & Medical Supplies	1,468	1,100	1,070	1,500	
425	Gasoline	3,812	5,000	4,500	5,000	
429	Instructional Supplies & Materials	170	500	270	500	Offset by mandated fines revenue
435	Office Supplies	378	700	700	500	

Franklin County, TN					FY 2017-2018 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
442	Propane Gas	-	-	-	600	
451	Uniforms	2,099	1,100	1,100	1,500	
499	Other Supplies/Materials	3,708	3,550	2,890	4,000	
509	Refunds	25	150	25	100	
524	In Service/Staff Development	450	1,189	1,189	1,250	Meeting Registrations & Contracted In-Service Staff Development
718	Motor Vehicle	19,207	22,960	22,953	23,000	Need to replace old trucks
790	Other Equipment	608	2,500	2,000	2,000	Other Small Equipment & Radios
	TOTAL RABIES & ANIMAL CONTROL	\$ 235,400	\$ 253,347	\$ 244,392	\$ 267,853	
55190	OTHER LOCAL HEALTH SERVICES					DGA Grant offset by Rev 100%
161	Secretary(s)	\$ 22,102	\$ 24,500	\$ 24,500	\$ 25,132	1 position - State Classification
189	Other Salaries & Wages	70,949	72,680	72,681	76,783	3 ft & 2 pt positions - State Classification
201	Social Security	5,668	6,024	5,716	6,368	
204	Pensions	9,935	11,647	11,053	11,569	
206	Life Insurance	140	141	141	141	
207	Medical Insurance	13,210	13,291	13,292	20,610	
210	Unemployment Compensation	484	380	377	490	
212	Employer Medicare Liability	1,326	1,416	1,337	1,489	
299	Other Fringe Benefits	800	800	800	800	
355	Travel	13,261	17,800	14,687	20,800	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	2,406	5,320	4,500	8,320	Interpreter services
524	In Service/Staff Development	115	115	-	-	Meeting Registrations & Contracted In-Service Staff Development
	TOTAL OTHER LOCAL HEALTH SERVICES	\$ 140,396	\$ 154,113	\$ 149,084	\$ 172,502	
55390	APPROPRIATION TO STATE					
309	Contracts with Government Agencies	\$ 29,946	\$ 29,946	\$ 29,946	\$ 30,646	Health Dept - State Contract
	TOTAL APPROPRIATION TO STATE	\$ 29,946	\$ 29,946	\$ 29,946	\$ 30,646	
55510	GENERAL WELFARE ASSISTANCE					
399	Other Contracted Services	\$ 17,775	\$ 17,775	\$ 17,775	\$ 17,775	Contract Services for New Life Semi-Independent Living Program
	TOTAL GENERAL WELFARE ASSISTANCE	\$ 17,775	\$ 17,775	\$ 17,775	\$ 17,775	
55731	LITTER CONTROL (Litter Grant)					Grant Proceeds approx \$42,000
149	Guard/Laborers	\$ 50,929	\$ 54,736	\$ 54,736	\$ 56,532	
187	Overtime Pay	500	2,100	2,100	500	
189	Other Salaries & Wages	757	1,200	1,200	1,000	Holiday & Admin Pay
201	Social Security	3,122	3,624	3,624	3,623	
204	Pensions	6,951	8,162	8,162	8,186	
206	Life Insurance	90	94	90	94	
207	Medical Insurance	11,865	7,429	7,290	6,870	
210	Unemployment Compensation	181	196	156	196	
212	Employer Medicare Liability	730	849	850	847	
299	Other Fringe Benefits	400	400	400	400	
310	Contracts with Public Agencies	889	8,400	8,400	12,650	Chamber or Commerce Education Funds
355	Travel	51	-	-	75	PerDiems, Mileage & Lodging, Etc
359	Disposal Fees	-	1,000	325	2,000	
499	Other Supplies and Materials	14,676	7,450	7,703	6,650	Grant related items
524	In Service/Staff Development	200	-	-	500	Meeting Registrations & Contracted In-Service Staff Development
	TOTAL LITTER CONTROL	\$ 91,341	\$ 95,639	\$ 95,036	\$ 100,123	
55739	OTHER WASTE COLLECTION					State Route Collections Contract

Franklin County, TN					FY 2017-2018 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
149	Guard/Laborer	\$ 6,484	\$ 27,527	\$ 27,706	\$ 28,266	1 Employee
187	Over-time	2,022	2,300	2,300	1,000	
189	Other Salaries & Wages	-	350	350	200	Holiday/Admin Pay
201	Social Security	527	1,985	1,985	1,839	
204	Pensions	-	4,059	4,060	4,157	
206	Life Insurance	-	47	47	47	
207	Medical Insurance	-	-	-	-	
210	Unemployment Compensation	29	80	80	98	
212	Employer Medicare Liability	123	470	428	430	
299	Other Fringe Benefits	-	200	200	200	
359	Disposal Fees	405	500	430	2,000	
425	Gasoline	-	-	-	1,500	
499	Other Supplies & Materials	-	1,500	-	1,000	
599	Other Charges	-	200	251	250	
	TOTAL OTHER WASTE COLLECTION	\$ 9,590	\$ 39,218	\$ 37,837	\$ 40,988	
	55900 OTHER PUBLIC HEALTH & WELFARE					
599	Other Charges - TOBAC	\$ 28,864	\$ 31,320	\$ 17,087	\$ 15,000	TOBACCO Cessation Grant 100%
	TOTAL OTHER PUBLIC HEALTH & WELFARE	\$ 28,864	\$ 31,320	\$ 17,087	\$ 15,000	
	56300 SENIOR CITIZENS ASSISTANCE					
335	Maintenance & Repair -- FC Senior Citizen's Building	\$ 275	\$ 1,500	\$ 276	\$ 1,500	
399	Contracted Services - Franklin Co Senior Ctr	13,050	13,050	13,050	13,050	** Additional Request \$8,000 & new phone system, remainder of copier lease
399	Contracted Services - Hoyt Baker Sewanee Ctr	9,000	9,000	9,000	9,000	
410	Custodial Supplies - Franklin County Senior Ctr	1,999	3,000	2,500	3,000	
410	Custodial Supplies - Hoyt Baker Senior Ctr	400	400	400	400	
425	Gasoline - Franklin County Senior Ctr	53,523	13,858	13,858	-	offset by 100% revenue
	TOTAL SENIOR CITIZENS ASSISTANCE	\$ 78,247	\$ 40,808	\$ 39,084	\$ 26,950	
	56700 PARKS AND FAIR BOARDS					
105	Supervisor/Director	\$ 14,931	\$ 11,281	\$ 11,281	\$ 5,500	1 Salary Supplement position
189	Other Salaries & Wages	10,660	12,621	12,621	14,379	2 Seasonal positions & 2 Supplement
201	Social Security	1,584	1,723	1,723	1,233	
204	Pensions	-	459	440	1,131	
207	Medical Insurance	-	404	300	450	
210	Unemployment Compensation	235	294	160	294	3 employees
212	Employer Medicare Liability	373	403	403	288	
299	Other Fringe Benefits	100	200	100	-	
307	Communication	382	450	465	170	
334	Maintenance Agreements	359	400	359	359	Life Communications
335	Maintenance & Repair -- Buildings	1,137	6,350	6,000	6,000	
335	Maintenance & Repair -- Buildings - SMTAP Pavilion	9,137	10,000	3,800	6,000	SMTAP offset by rev
355	Travel	-	100	-	-	
399	Other Contracted Services -SMTAP Pavilion	-	2,500	650	1,000	SMTAP offset by rev
499	Other Supplies/Materials	1,461	6,500	5,123	6,500	Fuel, Sand, Toiletries
499	Other Supplies/Materials - SMTAP Pavilion	1,025	1,000	500	1,000	SMTAP offset by rev
599	Other Charges	2,900	700	-	1,500	
599	Other Charges - SMTAP Pavilion	-	-	-	2,000	SMTAP offset by rev
	TOTAL PARKS & FAIR BOARDS	\$ 44,284	\$ 55,385	\$ 43,926	\$ 47,804	

Franklin County, TN					FY 2017-2018 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
57100	AGRICULTURE EXTENSION					
189	Other Salaries & Wages	\$ 84,217	\$ 79,018	\$ 71,246	\$ 82,500	Salaries and benefits for Ag. Ext. are the required local match for Franklin County.
201	Social Security	366	465	360	465	The employees are paid by UT and TSU
210	Unemployment Compensation	71	98	69	98	
212	Employer Medicare	86	109	84	109	
299	Other Fringe Benefits	14,935	12,738	12,738	23,000	+ \$10K New Agent share at 31%
307	Communication	3,401	3,800	4,500	4,200	
334	Maintenance Agreements	-	-	-	3,576	KMBS Copier Lease
355	Travel	2,800	2,880	2,800	3,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	333	500	400	500	AT & T ISP & Copier
499	Other Supplies & Materials	-	-	-	750	
599	Other Charges	-	500	-	1,250	**4-H Program/Ag Ext Operational Expenses
	TOTAL AGRICULTURE EXTENSION	\$ 106,209	\$ 100,108	\$ 92,197	\$ 119,448	
57500	SOIL CONSERVATION					
118	Secretary to Board	\$ 23,848	\$ 26,185	\$ 26,185	\$ 26,937	1 position
186	Longevity	-	-	-	-	
189	Other Salaries & Wages	27,185	28,706	28,706	29,662	1 position & Holiday Pay
201	Social Security	3,130	3,440	3,441	3,547	
204	Pensions	6,301	6,572	6,573	8,012	
206	Life Insurance	90	94	94	94	
207	Medical Insurance	6,996	11,586	11,586	13,740	
210	Unemployment Compensation	224	230	230	196	2 employees
212	Employer Medicare Liability	732	805	806	829	
299	Other Fringe Benefits	400	400	400	400	
320	Dues & Memberships	-	275	275	275	TCDEA, RC&D, NACD, FCSCD, SMTRCD (+Inc)
355	Travel	2,124	2,600	2,663	3,000	PerDiems, Mileage & Lodging, Etc
524	In-Service Staff Development	1,054	1,900	1,775	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	222	250	141	300	Farm City Day, Fair & Educ Materials
	TOTAL SOIL CONSERVATION	\$ 72,306	\$ 83,043	\$ 82,875	\$ 88,992	
58120	INDUSTRIAL DEVELOPMENT					
103	Assistant	\$ 15,527	\$ 19,123	\$ 19,305	\$ 24,123	1 PT no benefits position
169	Part-time Employee(s)	6,073	-	-	-	
189	Other Salaries & Wages	-	10,759	9,675	14,703	1/2 position split with Co Mayor
201	Social Security	1,349	1,929	1,803	2,420	
204	Pensions	-	1,567	1,354	2,059	
207	Medical Insurance	-	501	190	3,435	
210	Unemployment Compensation	239	147	140	147	
212	Employer Medicare Liability	316	448	422	566	
299	Other Fringe Benefits	200	100	100	200	
302	Advertising	-	2,000	-	2,000	
307	Communication	384	600	598	600	Phone Only
320	Dues & Memberships	4,650	5,000	5,000	5,000	
334	Maintenance Agreements	3,885	6,400	4,518	4,200	Web-Hosting, Copier & Postage Meter Maint
335	Maintenance & Repair Services - Bldg	75	4,754	3,800	10,000	
347	Pest Control	900	900	900	900	
348	Postal Charges	49	250	245	100	
355	Travel	448	2,000	170	500	PerDiems, Mileage & Lodging, Etc
359	Disposal Fees	1,502	1,600	1,300	2,900	
399	Other Contracted Services	8,961	20,054	5,000	30,000	
425	Gasoline	1,494	-	-	-	
435	Office Supplies	817	2,000	1,268	1,500	
508	Premium on Bonds	326	200	200	325	
524	In Service/Staff Development	795	400	-	1,200	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	2,874	3,510	3,000	4,000	Park Development
799	Other Capital Outlay - ECDS	-	55	-	299,000	ECDS Grant offset revenue \$209,300
	TOTAL INDUSTRIAL DEVELOPMENT	\$ 50,864	\$ 84,297	\$ 58,987	\$ 409,877	*Carry Balances from prior yrs agreement ID Board dev. Projects 2016/17

Franklin County, TN					FY 2017-2018 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
58190 OTHER ECONOMIC & COMMUNITY DEVELOPMENT						
309	Contracts with Government Agencies	\$ 107,156	\$ 107,536	\$ 107,536	\$ 110,470	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	46,687	228,000	181,313	500,000	Decherd Nissan Water Line Project approved 2016
	TOTAL OTHER ECONOMIC & COMM. DEV.	\$ 193,843	\$ 375,536	\$ 328,849	\$ 650,470	
58300 VETERANS SERVICES						
103	Assistant	\$ 14,902	\$ 28,467	\$ 28,467	\$ 29,661	
105	Supervisor/Director	19,654	20,819	20,819	19,706	1 Part time Salary Position
169	Part-time Employee	4,388	-	-	-	
201	Social Security	2,177	1,950	1,950	1,858	
204	Pensions	1,009	4,017	4,016	4,154	
206	Life Insurance	-	47	47	47	
207	Medical Insurance	3,094	4,940	4,940	6,870	
210	Unemployment Compensation	258	196	160	196	
212	Employer Medicare Liability	566	713	713	720	
299	Other Fringe Benefits	300	300	300	300	
312	Contracts with Private Agencies	399	1,399	798	1,399	Vetrospect - VA Program (2 License)
320	Dues & Memberships	-	50	-	50	
334	Maintenance Agreements	1,905	1,860	1,840	1,900	Copier moved from Co Bldgs
354	Transportation - Other Than Students	-	819	700	1,000	Veterans Assistance (offset by donations)
355	Travel	1,544	2,000	1,665	1,500	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	812	1,250	1,150	1,000	**Increase in claims
508	Premiums on Corporate Surety Bonds	-	50	-	50	
524	In Service/Staff Development	-	50	-	50	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	355	3,655	3,400	2,500	Veterans Assistance (offset by donations)
	TOTAL VETERANS SERVICES	\$ 51,363	\$ 72,581	\$ 70,964	\$ 72,960	
58400 OTHER CHARGES						
215	On Behalf payments for OPEB	\$ 3,050	\$ 69,000	\$ -	\$ 90,000	ARC Payment for OPEB Trust (reserve)
299	Other Fringe Benefits	17,062	20,510	19,849	20,510	OPEB (currently 3 employees)
340	Medical & Dental Services	1,975	3,500	3,050	3,500	
502	Building & Content Insurance	84,077	78,159	78,159	79,643	
506	Liability Insurance	120,121	111,667	111,666	109,924	
507	Medical Claims	31,264	40,000	35,000	40,000	
510	Trustee's Commission	194,591	208,000	202,087	208,000	Fees paid to Trustee
511	Vehicle & Equipment Insurance	101,532	94,564	94,385	93,000	
513	Worker's Compensation	135,161	138,790	138,790	146,500	
515	Liability Claim(s)	2,169	100	2,500	100	
516	Other Self-Insured Claims	11,504	10,000	-	10,000	
599	Other Charges	18,469	24,801	17,000	15,000	
	TOTAL OTHER CHARGES	\$ 720,975	\$ 799,091	\$ 702,486	\$ 816,177	
90000 CAPITAL PROJECTS						
91190 Other General Government Projects						
733	Solid Waste Equipment	\$ 259,051	\$ 169,697	\$ 164,000	\$ -	Used Oil & Recycling Equip Grant
790	Other Equipment	9,915	40,000	10,750	40,000	Tech Reserve (Fin \$15K, Trustee \$3K, Other
799	Other Capital Outlay	20,797	10,372,272	233,500	100,000	Unexpected County Capital Expenses
91200 Highway & Street Capital Projects						
714	Highway Equipment	\$ 300,000	\$ -	\$ -	\$ -	Qty 2 Trucks, Qty 1 Backhoe/offset revenue \$48K Yr (Yr 1)
799	Other Capital Outlay	6,713	-	-	-	UTSI Road State Project

Franklin County, TN					FY 2017-2018 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
	TOTAL CAPITAL PROJECTS	\$ 596,476	\$ 10,581,969	\$ 408,250	\$ 140,000	
99100	Transfers Out	\$ -	\$ -	\$ 14,309,752	\$ -	Jail Expansion Bond , Refunding of Bonds & TCAT Project
	TOTAL OPERATING TRANSFER	\$ -	\$ -	\$ 14,309,752	\$ -	
	Total Estimated Expenditures & Other Uses	\$ 15,567,835	\$ 27,428,757	\$ 30,922,122	\$ 17,526,410	
	Excess of Estimated Revenue & Other Sources	\$ 111,281	\$ (2,465,734)	\$ (1,609,966)	\$ (506,030)	**Budgeted 2016/17 Fund Balance (\$1,361,470), actual use approximately (\$615,632) \$1M was from the Reserve given for TCAT Project)
	Over (Under) Estimated Expend. & Other Uses					
	Estimated Beginning Fund Balance - July 1	\$ 8,643,254	\$ 8,157,904	\$ 8,157,904	\$ 2,058,462	
	Estimated Ending Fund Balance -- June 30	8,754,535	5,692,170	6,547,938	1,552,432	
	Adjustment for Encumbrances	(596,631)		66,550		
	Less Reserves 2016-17 (5,322,681)					
	Committed for Other Purposes 34690		(5,000,000)	(4,000,000)		Sale of Hospital Proceeds
	Assigned for General Government 34710		(67,712)	(93,558)		Unclaimed Property Proceeds
	Assigned for Other Operations 34745		(393,469)	(462,469)		OPEB ARC Reserve
	Estimated UNASSIGNED Ending Fund Balance of June 30 As	\$ 8,157,904	\$ 230,989	\$ 2,058,462	\$ 1,552,432	Fund Balance Requirement 2.5% =\$438,342 Unassigned Fund Balance Ideal Benchmark 5% =\$876,686

Franklin County, TN						FY 2017-2018 Budget
Courthouse & Jail Maintenance Fund # 112						
Fund #112	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
Account No.		Actual	Amended	Estimated	Proposed	
Estimated Revenues						
40000	LOCAL TAXES					
40200	County Local Option Taxes					
40260	Litigation Tax - Special Purpose	\$ -	\$ -	\$ -	\$ -	
40266	Litigation Tax -- Jail, Workhouse, Courthouse	163,209	176,500	180,000	180,000	
	TOTAL LOCAL TAXES	\$ 163,209	\$ 176,500	\$ 180,000	\$ 180,000	
	Total Estimated Revenues	\$ 163,209	\$ 176,500	\$ 180,000	\$ 180,000	
Estimated Expenditures						
58000	OTHER GENERAL GOVERNMENT					
58400	Other Charges					
510	Trustee's Commission	\$ 1,608	\$ 2,000	\$ 2,000	\$ 2,000	
	TOTAL OTHER CHARGES	\$ 1,608	\$ 2,000	\$ 2,000	\$ 2,000	
	Total Estimated Expenditures	\$ 1,608	\$ 2,000	\$ 2,000	\$ 2,000	
99000	OTHER USES					
99100	Transfers Out					
590	Transfers to Other Funds	\$ 150,000	\$ 145,000	\$ 145,000	\$ 200,000	Transfer To Gen Debt Serv Fund
	TOTAL OTHER USES	\$ 150,000	\$ 145,000	\$ 145,000	\$ 200,000	
	Total Estimated Expenditures & Other Uses	\$ 151,608	\$ 147,000	\$ 147,000	\$ 202,000	
	Excess of Estimated Revenue Over (Under)	\$ 11,601	\$ 29,500	\$ 33,000	\$ (22,000)	
	Estimated Expenditures					
	Estimated Beginning Fund Balance July 1	\$ 23,696	\$ 30,634	\$ 35,297	\$ 68,297	
	Adjustments					
	Estimated Ending Fund Balance June 30	\$ 35,297	\$ 60,134	\$ 68,297	\$ 46,297	Revenue Mandated Fund Balance Required 5%=\$9,090

Franklin County, TN Public Library Fund # 115					FY 2017-2018 Budget	
Fund #115						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
Estimated Revenues						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Tax	\$ 276,309	\$ 278,429	\$ 278,000	\$ 302,253	Represents \$0.0311
40120	Trustee's Collections - Prior Year	6,101	8,755	8,808	8,808	
40125	Trustee's Collections - Bankruptcy	557	125	92	125	
40130	Circuit/Clerk & Master Collections - Prior Year	3,841	4,700	4,900	4,900	
40140	Interest and Penalty	1,415	1,489	1,253	1,415	
40161	Payments in Lieu of Taxes - TVA	120	125	118	140	
40162	Payments in Lieu of Taxes - Local Utilities	919	1,275	1,100	1,250	
40163	Payments in Lieu of Taxes - Other	609	750	592	615	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	\$ 1,946	\$ 2,320	\$ 2,046	\$ 1,950	
	TOTAL LOCAL TAXES	\$ 291,817	\$ 297,968	\$ 296,909	\$ 321,456	
41000	LICENSES AND PERMITS					
41100	Licenses					
41140	Cable TV Franchise	\$ 1,617	\$ 1,650	\$ 1,680	\$ 2,075	
	TOTAL LICENSES AND PERMITS	\$ 1,617	\$ 1,650	\$ 1,680	\$ 2,075	
43000	CHARGES FOR CURRENT SERVICES					
43100	General Service Charges					
43190	Other General Service Charges	\$ 17,207	\$ 17,000	\$ 15,000	\$ 17,250	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 17,207	\$ 17,000	\$ 15,000	\$ 17,250	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44110	Interest Earned	\$ 613	\$ 640	\$ 716	\$ 700	
44146	E-Rate Funding	-	-	-	16,000	Reduced from invoices/anticipated -denied 2016 & we appealed and applied again
44170	Miscellaneous Refunds	10	163	162	50	
44990	Other Local Revenues	2,406	2,500	1,968	2,250	
	TOTAL OTHER LOCAL REVENUES	\$ 3,029	\$ 3,303	\$ 2,846	\$ 19,000	
47000	FEDERAL GOVERNMENT					
47500	FEDERAL THROUGH STATE					
47590	OTHER FEDERAL THROUGH STATE	\$ 1,000	\$ 5,480	\$ 5,500	\$ 1,966	Tech Grant
	TOTAL FEDERAL GOVERNMENT	\$ 1,000	\$ 5,480	\$ 5,500	\$ 1,966	
48000	OTHER GOVERNMENTS & CITIZENS GROUPS					
48130	Contributions	\$ 31,125	\$ 29,250	\$ 28,500	\$ 29,250	Winchester, Decherd, Estill Springs & Other Misc
48610	Donations	625	1,500	5,370	1,500	
	TOTAL GENERAL GOVERNMENT GRANTS	\$ 31,750	\$ 30,750	\$ 33,870	\$ 30,750	
	Total Estimated Revenues & Other Sources	\$ 346,420	\$ 356,151	\$ 355,805	\$ 392,497	
Estimated Expenditures						
56500	LIBRARIES					
103	Assistant(s)	\$ 49,876	\$ 88,302	\$ 86,000	\$ 98,738	3 FT positions
105	Supervisor/Director	31,337	46,207	45,888	47,798	Appointed - Salary
129	Librarians	23,958	-	-	-	1 FT position moved to line 103
137	Educ Media Personnel	-	30,746	30,746	35,901	1 FT position
169	Part-time Employee(s)	-	30,775	30,775	25,000	3 PT moved from line 189
184	Educational Incentive -- Co. Official/Admin. Officer	-	850	-	850	COCTP
186	Longevity	1,680	840	840	960	2 employees
189	Other Salaries & Wages	37,643	856	-	2,856	Admin & Worked Holiday Hrs
201	Social Security	8,836	13,432	12,500	13,216	
204	Pensions	12,613	21,028	21,028	26,350	
206	Life Insurance	148	234	234	234	
207	Medical Insurance	20,905	29,207	28,875	34,350	
210	Unemployment Compensation	828	820	820	820	
212	Employer Medicare Liability	2,067	3,142	3,413	3,091	
299	Other Fringe Benefits	950	1,275	1,275	1,060	
307	Communications	2,302	3,300	3,300	2,200	eRate decrease in voice- last yr - 20%
320	Dues & Memberships	493	210	75	150	

Franklin County, TN Public Library Fund # 115					FY 2017-2018 Budget	
Fund #115						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
335	Maintenance & Repair - Building	16,381	22,500	18,797	22,500	Painting, cleaning & Lawn Maintenance
337	Maintenance & Repair - Office Equipment	5,038	13,300	5,733	4,200	KMBS Copier
355	Travel	1,055	2,200	2,100	1,500	
399	Other Contracted Services	1,656	5,200	2,800	5,605	Comcast, Verso, St Consortium increase \$55, Movie License, Ancestry (Cambridge Sci. Abstr)
410	Custodial Supplies	-	700	571	700	
432	Library Books/Media	29,368	25,000	25,000	24,000	Adult & Juv Books, Audio Visuals
435	Office Supplies	1,734	2,250	2,000	2,800	
437	Periodicals	-	2,000	1,850	2,000	Magazines & Online
499	Other Supplies & Materials	5,861	2,700	2,500	3,300	Archival and processing Mat's & Library Cards
499	Other Supplies & Materials - Progm	-	2,500	1,050	1,500	Programming-Performers & Program Supplies
524	In-Service Staff Development	-	1,500	475	750	
599	Other Charges	1,581	2,000	1,700	1,500	
709	Data Processing Equipment - TECH	2,357	3,000	3,000	3,932	
719	Office Equipment	3,332	1,300	302	1,200	
799	Other Capital Outlay	1,085	10,380	7,845	5,000	
	TOTAL LIBRARIES	\$ 263,084	\$ 367,755	\$ 341,492	\$ 374,061	
58400 OTHER CHARGES						
340	Medical & Dental Services	\$ 30	\$ 100	\$ -	\$ 100	
347	Pest Control	600	600	600	600	Bid Item
359	Disposal Fees	-	1,800	1,736	1,800	Dumpster Fee
452	Utilities	19,730	26,667	21,600	23,000	5% incr per WUS/3% incr per ERPUD plus added security light and pole rental
502	Building & Content Insurance	3,392	3,153	3,155	3,091	
506	Liability Insurance	1,161	1,079	1,080	1,058	
507	Medical Claims	459	100	-	100	
510	Trustee's Commission	5,939	6,000	6,160	6,175	
513	Workers Compensation	2,559	3,310	3,250	3,550	
516	Liability Claims	-	250	-	250	
	TOTAL OTHER EXPENDITURES	\$ 33,870	\$ 43,060	\$ 37,581	\$ 39,724	
91150 Social, Cultural & Recreational Projects						
707	Building Improvements	-	28,000	23,407	20,000	updating cabling and network w/80% e-rate reimbursement
719	Office Equipment	-	-	-	-	
	Total Social, Cultural & Recreational Projects	-	28,000	23,407	20,000	
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	\$ 299,954	\$ 441,815	\$ 405,480	\$ 436,785	
Excess of Estimated Revenues Over (Under)						
	Estimated Expenditures	\$ 46,466	\$ (85,663)	\$ (49,675)	\$ (44,288)	
	Estimated Beginning Fund Balance July 1	257,351	289,175	282,439	232,764	
	Encumbered for Social, Cultural & Recreational Services 115-56500	(21,378)				
	Estimated Ending Fund Balance June 30	\$ 282,439	\$ 203,512	\$ 232,764	\$ 188,476	Fund Balance Requirement 5% = \$21,793

Franklin County, TN Solid Waste Fund # 116					FY 2017-2018 Budget	
Fund #116						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
Estimated Revenues						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Taxes	\$ 1,488,749	\$ 1,518,597	\$ 1,520,691	\$ 1,668,737	Represents \$0.2433
40120	Trustee's Collection - Prior Year	25,481	57,700	57,613	24,852	
40125	Trustee's Collection - Bankruptcy	219	453	452	413	
40130	Clerk & Master Collection Prior Year	17,749	8,500	22,731	18,488	
40140	Interest and Penalty	5,240	7,200	7,431	5,000	
40161	Payment in Lieu of Taxes - TVA	930	1,700	929	950	
40163	Payment in Lieu of Taxes -- Other	307	200	201	200	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	15,138	18,100	16,052	15,000	
	TOTAL LOCAL TAXES	\$ 1,553,813	\$ 1,612,450	\$ 1,626,100	\$ 1,733,640	
41100	LICENSES					
41140	Cable TV Franchise	\$ 12,576	\$ 13,200	\$ 13,090	\$ 13,250	
	TOTAL LICENSES	\$ 12,576	\$ 13,200	\$ 13,090	\$ 13,250	
43000	CHARGES FOR CURRENT SERVICES					
43100	General Service Charges					
43109	Transfer Waste Stations Collection Charges	\$ 10,000	\$ 10,000	\$ 10,000	\$ 11,000	Winchester increased \$1K this year
43110	Tipping Fees	34,578	30,000	38,874	38,000	
43114	Solid Waste Disposal Fees	8,875	11,000	9,861	10,000	
43190	Other General Service Charges	-	-	-	-	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 53,453	\$ 51,000	\$ 58,735	\$ 59,000	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44110	Interest Earned	\$ 62,071	\$ 66,000	\$ 67,194	\$ 66,000	
44120	Leases/Rentals	-	-	-	-	
44145	Sale of Recycled Material	134,291	191,000	158,391	158,000	
44170	Miscellaneous Refunds	1,016	500	-	-	
44500	Nonrecurring Items					
44530	Sale of Equipment	-	1,250	1,250	-	
44990	Other Local Revenues	-	500	-	-	
	TOTAL OTHER LOCAL REVENUES	\$ 197,378	\$ 259,250	\$ 226,835	\$ 224,000	
46100	GENERAL GOVERNMENT GRANTS					
46170	Solid Waste Grants	\$ 24,657	\$ 30,000	\$ 22,650	\$ 25,000	
	TOTAL GENERAL GOVERNMENT GRANTS	\$ 24,657	\$ 30,000	\$ 22,650	\$ 25,000	
49800	OPERATING TRANSFERS					
	Transfers In	\$ -	\$ -	\$ -	\$ -	
	TOTAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	
	Total Estimated Revenues & Other Sources	\$ 1,841,877	\$ 1,965,900	\$ 1,947,410	\$ 2,054,890	
Estimated Expenditures						
55720	SANITATION EDUCATION/INFORMATION					
302	Advertising	\$ 1,345	\$ 2,100	\$ 1,900	\$ 2,100	
499	Other Supplies & Materials	-	-	-	200	
	TOTAL SANITATION EDUC./INFO.	\$ 1,345	\$ 2,100	\$ 1,900	\$ 2,300	
55732	CONVENIENCE CENTERS					
149	Laborers	\$ 181,687	\$ 196,480	\$ 197,053	\$ 197,000	
201	Social Security	11,401	12,207	12,216	12,350	
210	Unemployment Compensation	1,949	1,700	1,577	2,200	
212	Employer Medicare Liability	2,666	2,874	2,874	2,888	
299	Other Fringe Benefits	2,200	2,050	2,050	2,200	
307	Communication	10,004	10,000	10,330	10,250	
335	Maintenance & Repair -- Buildings	5,182	10,000	6,850	8,000	
336	Maintenance & Repair -- Equipment	13,750	20,000	13,000	17,293	
399	Other Contracted Services	-	7,000	4,200	5,000	H & R Portables
425	Gasoline	746	-	-	-	
452	Utilities	11,877	14,000	12,825	13,500	
499	Other Supplies & Materials	4,448	4,500	4,209	4,500	
599	Other Charges	-	1,000	562	1,000	
733	Solid Waste Equipment	-	25,000	23,755	24,000	Replace Packer (LRP 1 per yr)

Franklin County, TN Solid Waste Fund # 116					FY 2017-2018 Budget	
Fund #116						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
799	Other Capital Outlay	-	20,000	18,361	20,000	Paving a county owned cntr (LRP 1 per yr)
	TOTAL CONVENIENCE CENTERS	\$ 245,910	\$ 326,810	\$ 309,862	\$ 320,182	
55733	TRANSFER STATIONS					
105	Supervisor/Director	\$ 54,000	\$ 61,095	\$ 59,497	\$ 63,914	1 appointed
106	Deputy(ies)	34,254	34,055	34,052	34,632	1 position
141	Foreman	40,386	39,421	39,422	46,426	1 position
145	Equipment Operators - Light	69,697	67,446	66,203	79,290	2 positions
147	Truck Driver(s)	165,732	191,105	191,000	195,062	6 positions
149	Laborer(s)	25,221	24,270	28,000	24,544	1 position
169	Part-time Personnel	9,768	13,224	13,500	14,160	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	-	-	-	850	1 Employee
185	Educational Incentive -- Other County Employees	-	-	-	850	1 Employee
186	Longevity	3,360	2,400	1,560	1,740	
187	Overtime	1,988	2,500	2,300	2,500	
189	Other Salaries & Wages (Worked Holidays)	1,273	1,200	-	1,200	
201	Social Security	24,408	27,232	25,953	28,995	
204	Pensions	48,364	61,300	55,248	65,489	
206	Life Insurance	542	562	507	562	
207	Medical Insurance	65,300	65,401	64,498	82,440	
210	Unemployment Compensation	1,477	1,274	1,230	1,401	
212	Employer Medicare Liability	5,708	6,369	6,000	6,781	
299	Other Fringe Benefits	2,575	2,610	2,575	2,500	
307	Communication	1,405	1,500	1,305	1,400	
309	Contracts with Government Agencies	506,591	475,490	473,000	493,749	ISWA & TDEC
312	Contracts with Private Agencies	38,216	103,798	92,330	50,000	Tire Disposal - Mulching, CSX
320	Dues & Memberships	235	300	200	300	SWA
334	Maintenance Agreements	-	-	-	1,000	KMBS Copier Maintenance & Fire Exting.
335	Maintenance & Repair - Buildings	1,000	4,500	2,000	5,000	
336	Maintenance & Repair - Equipment	14,940	15,000	13,500	17,000	
338	Maintenance & Repair - Vehicles	17,846	8,000	7,304	9,000	
347	Pest Control	900	1,200	900	1,000	
348	Postage	90	160	156	160	
355	Travel	2,411	2,500	2,200	2,600	SWA Conference
361	Permits	-	2,000	-	75	State Permits
412	Diesel Fuel	21,864	26,300	21,900	24,000	
418	Equipment Parts	19,612	21,000	21,146	22,000	
424	Garage Supplies	8,303	6,850	5,372	6,200	
425	Gasoline	2,600	3,500	2,671	2,800	
433	Lubricants	3,347	4,200	3,151	3,500	
435	Office Supplies	2,039	3,850	3,450	2,500	
450	Tires & Tubes	13,581	9,150	7,729	10,000	
451	Uniforms	2,399	2,500	2,285	2,500	
452	Utilities	7,954	11,000	10,111	11,500	
453	Vehicle Parts	3,929	9,500	7,691	7,500	
499	Other Supplies & Materials	17,074	17,340	12,700	17,000	
524	In-Service Staff Development	1,047	2,250	1,295	1,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	190	2,511	2,469	500	
733	Solid Waste Equipment	19,656	10,000	2,505	73,000	Chipper Grant Local Match
	TOTAL TRANSFER STATIONS	\$ 1,261,282	\$ 1,345,861	\$ 1,288,915	\$ 1,419,120	
55770	POST CLOSURE CARE COST					
312	Contracts with Private Agencies	\$ 12,006	\$ 15,498	\$ 12,366	\$ 13,000	Landfill --well testing & methane maint.
	TOTAL POST CLOSURE CARE COST	\$ 12,006	\$ 15,498	\$ 12,366	\$ 13,000	
58400	OTHER EXPENDITURES					
340	Medical & Dental Services	\$ 375	\$ 600	\$ 408	\$ 500	
502	Building & Content Insurance	15,025	14,000	13,967	13,689	
506	Liability Insurance	17,529	16,300	16,295	15,970	
507	Medical Claims	7,977	6,000	3,740	5,000	
510	Trustee's Commission	31,986	35,000	33,692	34,500	
511	Vehicle & Equipment Insurance	18,623	16,300	16,295	17,000	
513	Workers Compensation	7,619	8,200	7,886	11,000	
516	Other Self-Insured Claims	1,000	1,000	-	2,000	

Franklin County, TN					FY 2017-2018 Budget	
Solid Waste Fund # 116						
Fund #116						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
599	Other Charges	191	500	250	500	
	TOTAL OTHER EXPENDITURES	\$ 100,325	\$ 97,899	\$ 92,533	\$ 100,159	
99100 OPERATING TRANSFERS						
590	Transfers to Other Funds	\$ 48,803	\$ 43,803	\$ 43,803	\$ 48,803	\$3,803 Financial Software Maint, & \$45 to Co Gen for Equip (17/18 3rd yr)
	TOTAL OPERATING TRANSFER	\$ 48,803	\$ 43,803	\$ 43,803	\$ 48,803	
	Total Estimated Expenditures	\$ 1,669,671	\$ 1,831,971	\$ 1,749,379	\$ 1,903,564	
	Excess of Estimated Revenues Over (Under)					
	Estimated Expenditures	\$ 172,206	\$ 133,929	\$ 198,031	\$ 151,326	
	Estimated Beginning Fund Balance July 1	255,169	530,914	367,660	565,691	
	Encumbered for Public Health & Welfare 116-55000	(59,715)				
	Estimated Ending Fund Balance June 30	\$ 367,660	\$ 664,844	\$ 565,691	\$ 717,017	Fund Balance Requirement 5% = \$93,729

Franklin County, TN						FY 2017-2018 Budget
Local Purpose Tax (Rural Fire) Fund # 120						
Fund #120						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
Estimated Revenues						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Taxes	\$ 351,645	\$ 355,527	\$ 355,305	\$ 386,767	Represents \$0.0741
40120	Trustee's Collection - Prior Year	9,473	8,400	8,029	8,000	
40125	Trustee's Collection - Bankruptcy	93	220	218	185	
40130	Clerk & Master Collection Prior Year	4,987	6,000	5,577	6,000	
40140	Interest & Penalty	1,716	1,726	1,659	1,700	
40161	Payment in Lieu of Taxes - TVA	283	280	311	315	
40163	Payment in Lieu of Taxes - Other	94	60	61	70	
40200	County Local Option Taxes					
40220	Hotel/Motel Tax	253,284	268,000	280,000	280,000	
	TOTAL LOCAL TAXES	\$ 621,575	\$ 640,213	\$ 651,160	\$ 683,037	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	\$ 4,608	\$ 5,000	\$ 4,886	\$ 4,750	
	TOTAL STATUTORY LOCAL TAXES	\$ 4,608	\$ 5,000	\$ 4,886	\$ 4,750	
41100	LICENSES & PERMITS					
41140	Cable TV Franchise	\$ 3,828	\$ 4,150	\$ 4,150	\$ 4,000	
41520	Building Permits	20,000	20,000	20,000	20,000	
	TOTAL LICENSES & PERMITS	\$ 23,828	\$ 24,150	\$ 24,150	\$ 24,000	
44000	OTHER LOCAL REVENUE					
44100	RECURRING ITEMS					
44170	Miscellaneous Refunds	\$ -	\$ -	\$ -	\$ -	
44530	Sale of Equipment	-	7,500	-	7,500	
44570	Contributions & Gifts	-	765	765	-	
	TOTAL OTHER LOCAL REVENUE	\$ -	\$ 8,265	\$ 765	\$ 7,500	
	TOTAL ESTIMATED REVENUES	\$ 650,011	\$ 677,628	\$ 680,961	\$ 719,287	
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	-	-	Fire Safety House and Truck
399	Other Contracted Services	523,500	536,000	538,200	525,000	\$30,000 to each of 15 Depts.
399	Other Contracted Services - Incentive	-	200,000	186,667	-	
425	Gasoline	-	150	-	-	Gas for Fire Safety House Truck
499	Other Supplies & Materials	-	2,000	-	2,000	Training Association Alloc
510	Trustee's Commission	9,865	10,600	10,600	10,600	
524	In-Service Staff Development	-	65	-	100	Training Association Alloc
599	Other Charges	490	5,000	2,353	5,000	
790	Other Equipment	-	4,000	-	-	Training Association Alloc
799	Other Capital Outlay	-	7,500	-	7,500	Training Association Alloc
	TOTAL FIRE PREVENTION & CONTROL	\$ 535,855	\$ 768,315	\$ 739,820	\$ 552,200	
	TOTAL ESTIMATED EXPENDITURES	\$ 535,855	\$ 768,315	\$ 739,820	\$ 552,200	
	Excess of Estimated Revenue & Other Sources Over (Under) Estimated Expenditures	\$ 114,156	\$ (90,687)	\$ (58,859)	\$ 167,087	
	Estimated Beginning Fund Balance July 1	\$ 198,644	\$ 281,938	\$ 282,800	\$ 83,941	
	Estimated Ending Fund Balance June 30	\$ 312,800	\$ 191,251	\$ 223,941	\$ 251,028	
	Reserve Committed for Public Safety 120-34725	\$ (30,000)		\$ (140,000)		
	Estimated UNASSIGNED Ending Fund Balance June 30	\$ 282,800	\$ 191,251	\$ 83,941	\$ 251,028	Fund Balance Required 5%=\$27,580

Franklin County, TN					FY 2017-2018 Budget	
Drug Control Fund # 122						
Fund # 122						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
Estimated Revenues						
42000	FINES, FORFEITURES AND PENALTIES					
42100	Circuit Court					
42140	Drug Control Fines	\$ 4,957	\$ 8,000	\$ 7,380	\$ 6,500	
42300	General Sessions Court					
42340	Drug Control Fines	\$ 5,303	\$ 12,000	\$ 6,161	\$ 8,000	
42900	Other Fines, Forfeitures and Seizures					
42910	Proceeds from Confiscated Property	\$ 44,425	\$ 30,000	\$ 6,681	\$ 32,000	
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 54,685	\$ 50,000	\$ 20,222	\$ 46,500	
43000	CHARGES FOR CURRENT SERVICES					
43100	GENERAL SERVICE CHARGES					
43190	Other General Service Charges	\$ -	\$ 14,179	\$ 14,179	\$ 5,000	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ -	\$ 14,179	\$ 14,179	\$ 5,000	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44170	Miscellaneous Refunds	\$ 67	\$ 200	\$ -	\$ 200	
44500	Nonrecurring Items					
44530	Sale of Equipment	\$ -	\$ 5,000	\$ -	\$ 2,000	
44540	Sale of Property	-	2,500	-	3,000	
	TOTAL OTHER LOCAL REVENUES	\$ 67	\$ 7,700	\$ -	\$ 5,200	
47600	Direct Federal Revenue					
47990	Other Direct Federal Revenue	\$ 16,778	\$ 5,086	\$ 215	\$ 15,000	
	TOTAL DIRECT FEDERAL REVENUE	\$ 16,778	\$ 5,086	\$ 215	\$ 15,000	
48000	OTHER GOV'TS. & CITIZENS GROUPS					
48100	Other Governments					
48130	Contributions	\$ -	\$ 1,250	\$ 1,250	\$ -	
48600	Citizens Groups					
48610	Donations	\$ 3,250	\$ 500	\$ 250	\$ 3,000	
	TOTAL OTHER GOV. & CITIZENS GROUPS	\$ 3,250	\$ 1,750	\$ 1,500	\$ 3,000	
	Total Estimated Revenues	\$ 74,780	\$ 78,715	\$ 36,116	\$ 74,700	
Estimated Expenditures						
54000	PUBLIC SAFETY					
54150	Drug Enforcement					
316	Contributions	\$ -	\$ -	\$ -	\$ 2,000	
319	Drug Control Payments	20,000	18,000	10,000	10,000	Equitable Sharing (\$18KBG/\$10K Exp)
336	Maintenance & Repair -- Equipment	-	500	-	500	
338	Maintenance & Repair -- Vehicles	-	650	-	650	
340	Medical & Dental	-	250	-	250	Meth Physicals & Lab
355	Travel	1,362	3,100	-	3,100	
399	Other Contracted Services	2,193	5,000	4,994	5,000	
401	Animal Food and Supplies	956	1,400	817	1,400	
429	Instructional Materials & Supplies	3,667	11,086	10,500	5,000	Equitable Sharing (\$2,437.15 BG/0 Exp)
431	Law Enforcement Supplies	-	1,500	-	1,500	
499	Other Supplies & Materials	2,925	2,500	-	2,500	
509	Refunds	-	50	-	50	
524	In-Service Staff Development	1,590	2,000	2,000	2,000	
599	Other Charges	13,257	12,000	9,000	12,000	
716	Law Enforcement Equipment	-	8,000	6,200	8,000	
718	Motor Vehicles	28,540	750	-	20,000	
790	Other Equipment	489	1,500	-	1,500	
	TOTAL DRUG ENFORCEMENT	\$ 74,979	\$ 68,286	\$ 43,511	\$ 75,450	

Fund # 122						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
58000	OTHER GENERAL GOVERNMENT					
58400	Other Charges					
510	Trustee's Commission	\$ 521	\$ 700	\$ 325	\$ 700	
	TOTAL OTHER CHARGES	\$ 521	\$ 700	\$ 325	\$ 700	
	Total Estimated Expenditures	\$ 75,500	\$ 68,986	\$ 43,836	\$ 76,150	
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ (720)	\$ 9,729	\$ (7,720)	\$ (1,450)	
	Estimated Beginning Fund Balance -- July 1	39,043	39,989	32,306	24,586	
	Adjust for Encumbrances & *Reserves	(6,017)				*Reserve for Litigants - Cash Seizures Revenue Mandated
	Estimated Ending Fund Balance -- June 30	\$ 32,306	\$ 49,718	\$ 24,586	\$ 23,136	Fund Balance Required 5%=\$3,808

Franklin County, TN					FY 2017-2018 BUDGET	
Highway/Public Works Fund # 131						
Fund # 131						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
Estimated Revenues						
40000	LOCAL TAXES					
40100	COUNTY PROPERTY TAXES					
40110	Current Property Taxes	\$ 555,270	\$ 563,878	\$ 562,560	\$ 611,309	Represents \$0.0629
40120	Trustee's Collection Prior Year	11,996	17,650	17,753	18,000	
40125	Trustee's Collection Bankruptcy	919	500	160	500	
40130	Clerk & Master Collection Prior Year	7,606	9,000	9,434	10,000	
40140	Interest and Penalty	2,712	2,600	2,569	2,800	
40161	Payment in Lieu of Taxes - TVA	240	260	240	260	
40162	Payment in Lieu of Taxes - Local Utilities	1,844	3,050	2,918	3,000	
40163	Payment in Lieu of Taxes - Other	1,223	1,300	1,195	1,200	
40200	COUNTY LOCAL OPTION TAXES					
40280	Mineral Severance Tax	59,772	74,000	74,392	75,000	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	3,909	4,146	4,695	5,000	
40390	Other Statutory Local Taxes		-	-	-	
	TOTAL LOCAL TAXES	\$ 645,491	\$ 676,384	\$ 675,916	\$ 727,069	
41100	LICENSES AND PERMITS					
41140	Cable TV Franchise	\$ 3,248	\$ 3,200	\$ 3,378	\$ 3,400	
	TOTAL LICENSES AND PERMITS	\$ 3,248	\$ 3,200	\$ 3,378	\$ 3,400	
43000	CHARGES FOR CURRENT SERVICES					
43100	GENERAL SERVICE CHARGE					
43190	Other General Service Charges	\$ 200	\$ 20,500	\$ 18,682	\$ 15,000	Serv. Charge to State & Federal Govt. Entities for Req
43380	Vending Machine Collections	50	50	50	50	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 250	\$ 20,550	\$ 18,732	\$ 15,050	
44000	OTHER LOCAL REVENUES					
44100	RECURRING ITEMS					
44130	Sale of Materials and Supplies	\$ -	\$ 1,000	\$ -	\$ 1,000	Mats. Charge to Govt. entities for Req
44145	Sale of Recycled Materials	702	-	-	1,000	
44170	Miscellaneous Refunds	8,358	1,000	107	500	Misc. Refunds & Occ Accident
44500	NONRECURRING ITEMS					
44530	Sale of Equipment	-	10,000	8,550	5,000	Surplus Equip. Sales
44990	Other Local Revenues	-	100	-	100	
44560	Damages Recovered from Individuals	-	100	-	100	Chgs. To Individuals -- Ex: guardrail repair
	TOTAL OTHER LOCAL REVENUES	\$ 9,060	\$ 12,200	\$ 8,657	\$ 7,700	
46000	STATE OF TENNESSEE					
46400	Public Works Grants					
46410	Bridge Program	\$ -	\$ 362,933	\$ 362,933	\$ -	2016/17 Neal Crk Bridge & Norwood Crk Bridge (98/2)
46420	State Aid Program	-	1,329,616	1,329,850	-	2016/17 Old Estill Sprgs Rd, Buncombe Rd & Crawford Ln (98/2)
46800	Other State Revenues					
46920	Gasoline and Motor Fuel Tax	2,018,897	2,028,201	2,045,728	2,050,000	
46930	Petroleum Special Tax	29,621	29,622	29,622	29,622	
	TOTAL STATE OF TENNESSEE	\$ 2,048,518	\$ 3,750,372	\$ 3,768,133	\$ 2,079,622	
48000	OTHER GOVERNMENTS					
48130	Contributions	\$ -	\$ -	\$ -	\$ 17,379	Monteagle Contribution Road Maintenance
	TOTAL OTHER GOVERNMENTS		\$ -	\$ -	\$ 17,379	
	TOTAL ESTIMATED REVENUES	\$ 2,706,567	\$ 4,462,706	\$ 4,474,816	\$ 2,850,220	
49000	OTHER SOURCES					
49200	Notes Issued	\$ -	\$ -	\$ -	\$ -	
49300	Capitalized Leases Issued	-	-	-	-	
49600	Proceeds From Sale of Capital Assets	\$ 12,701	\$ 42,575	\$ 42,575	\$ 15,000	
49800	Transfers In	5,000	-	-	-	
	Total Other Sources (Non-Revenue)	\$ 17,701	\$ 42,575	\$ 42,575	\$ 15,000	
	Total Estimated Revenues & Other Sources	\$ 2,724,268	\$ 4,505,281	\$ 4,517,391	\$ 2,865,220	

Fund # 131						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
Estimated Expenditures						
61000	ADMINISTRATION					
101	County Official	\$ 77,290	\$ 78,859	\$ 78,859	\$ 82,802	Elected - State Mandated
103	Assistant	119,770	183,939	184,441	121,752	3 positions
184	Educational Incentive (COCTP & Official Educ.)	-	950	-	-	1 employee
185	Educational Incentive (COCTP & Emp. Educ.)	-	-	-	850	
186	Longevity	3,600	3,600	3,600	2,400	3 employees
187	Overtime Pay	1,987	2,500	2,000	2,500	2 positions O/T
189	Other Salaries and Wages	2,061	4,000	2,397	4,000	Commission Right of Way Project
191	Board & Committee Member Fees	21,600	21,600	21,600	21,600	Highway Commission
201	Social Security	13,892	18,380	18,166	14,688	Employees & Hwy. Commission
204	Pensions	26,755	29,034	27,764	29,448	Employees Only
206	Life Insurance	187	187	176	187	" "
207	Medical Insurance	26,419	28,004	24,690	27,480	" "
208	Dental Insurance	1,033	1,032	983	1,106	" "
210	Unemployment Compensation	2	1,500	-	1,500	Non-Contributory Employer
212	Employer Medicare	3,252	4,298	4,262	3,435	Employees & Hwy. Commission
299	Other Fringe Benefits	848	1,000	600	1,000	Safety Incentive, Christmas Bonus
320	Dues and Memberships	4,163	4,400	4,163	4,228	TCHOA, TCHOA Region II, TCSA
331	Legal Services	5,717	-	-	7,500	Attorney Services
332	Legal Notices, Recording & Court Costs	640	1,200	450	1,000	Newspaper Ads, Registration of Deeds
337	Maintenance & Repair - Office Equipment	6,175	2,500	1,385	2,500	Contracted Repair of office equip.
348	Postal Charges	118	100	94	125	
355	Travel (Meals, Mileage, Lodging, Parking, Etc.)	2,434	4,000	2,418	3,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	5,457	19,500	8,960	9,000	Deed Services/Server & Network Maint.
435	Office Supplies	620	2,500	1,615	2,500	Administration office supplies
524	In Service/Staff Development	2,115	1,700	2,060	2,200	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	768	1,200	812	1,000	Miscellaneous
	TOTAL ADMINISTRATION	\$ 326,903	\$ 415,984	\$ 391,494	\$ 347,801	
62000	HIGHWAY & BRIDGE MAINTENANCE					
141	Foremen	\$ 40,257	\$ 40,206	\$ 40,980	\$ 40,310	1 position
142	Mechanic	50,456	36,338	36,338	36,442	1 position
144	Equipment Operators Heavy	155,039	158,579	158,766	158,995	4 positions
145	Equipment Operators Light	102,411	139,505	107,104	97,266	4 positions <9.5K for quarry time
147	Truck Drivers	113,537	187,032	184,414	233,230	7 positions
186	Longevity	10,800	11,400	11,400	10,620	10 employees
187	Overtime Pay	4,643	10,000	6,024	10,000	
189	Other Salaries & Wages	22	2,500	-	2,500	
201	Social Security	29,120	36,656	33,217	36,782	
204	Pensions	59,429	70,840	69,086	83,058	
206	Life Insurance	621	750	689	750	
207	Medical Insurance	83,996	98,516	96,308	106,485	
208	Dental Insurance	3,284	4,388	3,819	4,286	
212	Employer Medicare	6,810	8,573	7,770	8,602	Hwy. Maintenance Employees
299	Other Fringe Benefits	3,832	3,896	3,896	3,900	Safety incentive, Christmas bonus
399	Other Contracted Services	600	7,000	4,000	7,000	Survey, Tree Service & Fence
403	Asphalt - Cold Mix	-	15,500	-	25,000	Liquid asphalt for cold mix
408	Concrete	-	1,500	750	1,500	covering tile
409	Crushed Stone	10,286	3,000	5,000	12,000	stone for cold mix
426	General Construction Materials	2,369	3,000	2,057	2,500	construction supplies for road maint. Jobs
436	Other Road Materials	35,278	22,204	15,000	35,000	striping, salt
438	Pipe	1,860	11,922	10,000	7,500	Maintenance Pipe
442	Propane Gas	-	2,000	1,000	2,000	Road Maintenance Propane - Patching
443	Road Signs	39,348	35,000	30,054	35,000	signs and supplies begin state mandate
446	Small Tools	760	2,500	1,000	3,000	
499	Other Supplies & Materials	2,643	4,978	3,150	3,000	Flags, Vests, Raincoats, spray paint, etc.
	TOTAL HIGHWAY AND BRIDGE MAINTENANCE	\$ 757,401	\$ 917,783	\$ 831,823	\$ 966,728	

Fund # 131						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
63100	OPERATION AND MAINTENANCE OF EQUIPMENT					
141	Foremen	\$ 43,899	\$ 44,304	\$ 43,878	\$ 44,408	1 position
186	Longevity	-	-	-	300	
187	Overtime	626	848	-	1,000	
189	Other Salaries and Wages	-	1,000	-	1,000	
201	Social Security	2,734	2,886	2,671	2,921	
204	Pensions	5,895	6,519	6,172	6,596	
206	Life Insurance	47	47	47	47	
207	Medical Insurance	6,605	7,001	6,646	6,870	
208	Dental Insurance	258	258	264	277	
212	Employer Medicare	639	675	625	683	
299	Other Fringe Benefits	263	402	402	400	Safety incentive, Christmas bonus
335	Maintenance & Repair -- Building	833	7,000	6,900	25,000	Replace Roof & Gutters
336	Maintenance & Repair - Equipment (contracted)	3,596	57,386	56,000	25,000	Thompson, L.B. Smith, etc
412	Diesel Fuel	48,521	75,000	68,000	85,000	all equip. not quarry
418	Equipment and Machinery Parts	51,022	97,614	90,000	75,000	all parts not quarry
424	Garage Supplies	17,567	20,000	18,000	18,000	Highway shop supplies
425	Gasoline	11,167	18,000	17,820	18,000	all vehicles not quarry
433	Lubricants	11,070	14,000	10,000	12,000	all vehicles and equip. not quarry
446	Small Tools	370	3,000	2,181	3,000	Highway shop
450	Tires & Tubes	16,689	18,000	15,000	25,000	all tires not quarry
499	Other Supplies & Materials	-	350	120	1,000	Highway shop
	TOTAL OPERATION & MAINTENANCE OF EQUIP	\$ 221,801	\$ 374,290	\$ 344,726	\$ 351,501	
63400	QUARRY OPERATIONS					
141	Foremen	\$ 39,924	\$ 36,706	\$ 35,664	\$ 40,310	1 position
145	Equipment Operators Light	38,310	42,735	42,692	46,919	1 position and 9.5K for other additional
186	Longevity	2,100	2,160	2,160	2,220	2 employees
187	Overtime Pay	-	938	-	1,000	Quarry associated overtime
189	Other Salaries & Wages	18,920	15,000	24,927	10,000	Other than Lt Oper
201	Social Security	5,960	6,113	6,438	6,265	
204	Pensions	13,134	13,805	14,817	14,148	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	17,828	17,503	18,635	17,247	
208	Dental Insurance	697	645	751	692	
212	Employer Medicare	1,394	1,422	1,507	1,458	
299	Other Fringe Benefits	525	562	562	600	Safety incentive, Christmas bonus
307	Communications	1,892	1,800	1,437	1,800	Phone & fax @ quarry
321	Engineering Services	9,820	10,000	-	10,000	Engineering
323	Explosive and Drilling Services	24,444	10,000	-	26,000	Volume control & cost of pulling 2 shots
330	Operating Lease Payments	9,600	9,600	9,600	9,600	Holland Lease
335	Maintenance & Repair -- Building	-	2,000	-	2,000	
336	Maintenance and Repair - Equipment	27,494	22,000	23,267	25,000	Electrical & contracted service
349	Printing, Stationery & Forms	-	1,600	-	1,600	Quarry load tickets
412	Diesel Fuel	14,621	17,000	7,000	14,000	
415	Electricity	46,067	50,000	44,294	48,000	Crusher & Office Electrical
418	Equipment and Machinery Parts	36,935	20,000	7,095	25,000	
424	Garage Supplies	3,853	5,000	2,768	5,000	Quarry shop supplies
433	Lubricants	2,956	5,000	2,000	5,000	
450	Tires and Tubes	6,890	5,000	6,000	12,000	
454	Water and Sewer	985	1,300	1,455	1,500	crusher and office water
499	Other Supplies and Materials	188	500	50	800	
	TOTAL QUARRY OPERATIONS	\$ 324,631	\$ 298,484	\$ 253,213	\$ 328,253	
65000	OTHER CHARGES					
215	On Be-half OPEB Payments	\$ -	\$ 12,935	\$ -	\$ 20,000	OPEB Trust increase
299	Other Fringe Benefits	-	11,003	6,089	13,816	Retiree's Insurance - Estimating 2 retiring
307	Communications	7,623	8,300	8,194	8,400	office phones, pager, mobiles, ISP charges
340	Medical and Dental Services	555	2,500	1,410	2,000	drug testing fees
347	Pest Control	300	350	300	300	Bid Item w/additional
359	Disposal Fees	4,229	4,800	4,292	4,600	dumpster fees
361	Permits	3,004	3,200	2,925	3,200	charges for mine and environment permits
451	Uniforms	7,457	8,000	9,740	10,000	
452	Utilities	12,976	16,200	13,411	16,000	Hwy shop and office
502	Building and Contents Insurance	27,318	25,395	25,395	24,889	yearly premium
506	Liability Insurance	31,871	29,628	29,628	29,037	yearly premium
507	Medical Claims	-	7,000	42	10,000	Occ.Acc. Medical claims deductibles

Fund # 131						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
508	Premiums on Surety Bond	350	1,600	100	500	yearly premium
510	Trustees Commission	32,476	34,000	34,000	34,000	
511	Vehicle & Equipment Insurance	31,983	30,250	29,628	32,000	yearly premium
513	Workers Compensation	11,814	14,000	14,015	18,000	Occ. Acc. Premium
516	Other Self Insured Claims	-	400	74	5,000	Occ. Acc. Related charges
599	Other Charges	1,664	6,100	4,742	3,000	misc. fees & expenses
	TOTAL OTHER CHARGES	\$ 173,620	\$ 215,661	\$ 183,985	\$ 234,742	
68000	CAPITAL OUTLAY					
705	Bridge Construction	\$ 24,600	\$ 100,500	\$ 58,308	\$ -	16/17 Neal Creek Brdg & Norwood Creek Brdg
707	Building Improvements	-	2,500	-	2,500	
708	Communication Equipment	9,192	15,000	13,679	17,500	repeater rent, radio purchases and repair
713	Highway Construction	2,342	3,000	257	5,000	
713	Highway Construction District 1	147,375	50,000	31,389	311,664	
713	Highway Construction District 2	53,964	70,000	57,752	291,425	
713	Highway Construction District	17,368	40,000	28,266	303,648	
713	Highway Construction District 4	190,789	105,000	88,603	231,398	
714	Highway Equipment	72,509	44,776	44,520	70,000	
718	Motor Vehicles	2,990	-	-	25,000	
719	Office Equipment	-	-	-	3,000	
726	State-Aid Projects	131,003	762,180	722,009	-	17/18 Old Estill Spr (2), Spring Creek / 16/17 Old Estill Spr(1), Buncombe Rd & Crawford
790	Other Equipment	16,000	1,500	-	20,000	
791	Other Construction	1,574	1,000	1,000	20,000	
799	Other Capital Outlay	5,543	5,000	2,000	10,000	unexpected capital expenditures
	TOTAL CAPITAL OUTLAY	\$ 675,249	\$ 1,200,456	\$ 1,047,783	\$ 1,311,135	
82100	DEBT SERVICE PRINCIPAL					
82120	Highways and Streets					
602	Principal on Notes	\$ 13,067	\$ 13,690	\$ 13,690	\$ 14,372	Quarry Land (matures 2/1/23)
610	Principal on Capitalized Leases	-	-	-	-	Trucks 09/10
	TOTAL DEBT SERVICE PRINCIPAL	\$ 13,067	\$ 13,690	\$ 13,690	\$ 14,372	
82200	DEBT SERVICE INTEREST					
82220	Highways and Streets					
604	Interest on Notes	\$ 6,054	\$ 5,435	\$ 5,432	\$ 4,751	Quarry Land (matures 2/1/23)
611	Interest on Capitalized Leases	-	-	-	-	Trucks 09/10
	TOTAL DEBT SERVICE INTEREST	\$ 6,054	\$ 5,435	\$ 5,432	\$ 4,751	
99100	Transfers Out					
590	Transfers to Other Funds	\$ 51,803	\$ 53,803	\$ 53,803	\$ 53,803	Software Maint. \$3,803 & Highway Equip \$50K reimbursement 2015/16 (2017/18 - 3rd of 6)
	Total Other Uses (Transfers Out)	\$ 51,803	\$ 53,803	\$ 53,803	\$ 53,803	
	TOTAL ESTIMATED EXPENDITURES	\$ 2,550,529	\$ 3,495,586	\$ 3,125,949	\$ 3,613,086	
	Excess of Estimated Revenues Over (Under)					
	Estimated Expenditures	\$ 173,739	\$ 1,009,695	\$ 1,391,442	\$ (747,866)	
	Estimated Beginning Fund Balance July 1	1,277,349	297,880	423,044	1,714,792	
	Estimated Ending Fund Balance June 30	1,451,088	1,307,575	1,814,486	966,926	
	Adjustment for Encumbrances	(1,028,044)	166,907			
	Assigned Highway/Public Works Districts - 34750					
	Assigned Other Operations OPEB ARC - 34745			(99,694)		
	Estimated Spendable Fund Balance June 30	\$ 423,044	\$ 1,474,482	\$ 1,714,792	\$ 966,926	Required Fund Balance Policy 5% = \$180,910

Franklin County, TN					FY 2017-2018 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
Estimated Revenues						
40000	Local Taxes					**Additional Request of \$405,000 for Medical Increase & \$312,359 for 1/2 of 2% raise
40100	County Property Taxes					
40110	Current Property Taxes	\$ 9,261,279	\$ 9,250,439	\$ 9,297,219	\$ 10,101,915	Represents \$1.0394
40120	Trustee's Collection - Prior Year	203,366	274,333	275,000	250,000	Based on 3 Yr Average
40125	Trustee's Collection - Bankruptcy	18,665	4,000	4,000	8,800	Based on 3 Yr Average
40130	Clerk & Master Collections - Prior Year	140,058	144,208	140,000	176,700	Based on 3 Yr Average
40140	Interest and Penalty	47,313	40,000	40,000	42,800	Based on 3 Yr Average
40161	Payments in Lieu of Taxes - TVA	4,008	3,500	3,500	3,850	Based on 3 Yr Average
40162	Payments in Lieu of Taxes - Local Utilities	30,746	35,000	35,000	32,075	Based on 3 Yr Average
40163	Payments in Lieu of Taxes - Other	20,389	23,000	23,000	21,060	Based on 3 Yr Average
40200	County Local Option Taxes					
40210	Local Option Sales Tax	\$ 4,412,267	\$ 4,412,267	\$ 4,627,000	\$ 4,627,000	Based on projected 16-17
40275	Mixed Drink Tax	27,260	28,000	28,000	32,000	
40300	Statutory Local Taxes					
40320	Bank Excise Tax	\$ 65,276	\$ 58,000	\$ 75,000	\$ 69,000	Based on 3 Yr Average
40350	Interstate Telecommunications Tax	3,614	3,800	3,500	3,560	Based on 3 Yr Average
	Total Local Taxes	\$ 14,234,241	\$ 14,276,547	\$ 14,551,219	\$ 15,368,760	
41000	Licenses and Permits					
41110	Marriage License	\$ 3,012	\$ 3,046	\$ 2,600	\$ 2,925	Based on 3 Yr Average
41140	Cable TV Franchise	54,226	48,000	51,000	49,700	Based on 3 Yr Average
	Total Licenses and Permits	\$ 57,238	\$ 51,046	\$ 53,600	\$ 52,625	
43500	Education Charges					
43517	Tuition-Other	\$ 227,722	\$ 264,397	\$ 264,397	\$ 264,397	ESP
43551	School Based Health Service	-	5,000	5,000	20,000	TN Care Billing
43583	TBI Criminal Background Fee	1,004	1,000	38	250	
	Total Education Charges	\$ 228,726	\$ 270,397	\$ 269,435	\$ 284,647	
44000	Other Local Revenues					
44100	Recurring Items					
44110	Interest Earned	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	Interest from OPEB
44120	Lease/Rentals	12,204	12,204	12,204	12,204	Nextel Grant
44146	E-Rate Funding	8,461	44,637	44,637	-	Will amend when received
44170	Miscellaneous Refunds	27,005	25,120	27,000	29,000	Elem BB \$24,000
44500	Non-Recurring Items					
44530	Sale of Equipment	\$ 7,435	\$ 8,600	\$ 8,600	\$ -	
44540	Sale of Property	35,000	-	-	-	
44570	Contributions & Gifts	60,731	84,162	83,894	16,844	Campora \$16,844
44990	Other Local Revenues	240,823	217,693	217,693	217,693	Headstart
	Total Other Local Revenues	\$ 391,659	\$ 396,416	\$ 398,028	\$ 279,741	
46000	State of Tennessee					
46100	General Government Grants					
46190	On-behalf Contributions for OPEB	\$ 183,101	\$ -	\$ -	\$ -	Post Employment Benefit Contributions (Reclassified in CAFR)
	Total General Government Grants	\$ 183,101	\$ -	\$ -	\$ -	
46500	Regular Education Funds					
46511	Basic Education Program	\$ 26,285,549	\$ 26,591,000	\$ 26,591,000	\$ 26,029,000	Reflects June's BEP estimate
46515	Early Childhood Education	1,134,621	1,134,924	1,134,924	1,040,347	State Pre-K
46550	Driver Education	-	-	-	-	
46590	Other State Educ Funds	309,396	406,218	406,218	463,167	Campora \$29,612; TSW Grant \$133,555; BEP Equity \$55,000; Lifeline \$120,000; CSH \$125,000
46610	Career Ladder Program	167,797	180,000	160,267	156,850	
	Total Regular Education Funds	\$ 27,897,363	\$ 28,312,142	\$ 28,292,409	\$ 27,689,364	

Franklin County, TN					FY 2017-2018 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
46800	Other State Revenue					
46850	Mixed Drink Tax	\$ -	\$ 110,000	\$ 110,000	\$ -	(Correction of City of Winchester's Catch up 16 17 only)
46851	State Revenue Sharing - TVA	50,000	50,000	50,000	50,000	
46980	Other State Grants	3,200	500	500	-	Art Grants
	Total Other State Revenue	\$ 53,200	\$ 160,500	\$ 160,500	\$ 50,000	
	Total State of Tennessee	\$ 28,133,664	\$ 28,472,642	\$ 28,452,909	\$ 27,739,364	
47000	Federal Government					
47100	Federal through State					
47143	Special Education - Grants to States -- IDEA	\$ 56,904	\$ 71,000	\$ 37,485	\$ -	Will amend when known
47210	Job Training Partnership Act	51,033	-	-	-	
47590	Other Federal thru State	110,440	122,356	122,356	114,356	
47640	ROTC Reimbursement	-	-	-	-	
47990	Other Direct Federal Revenue	89,022	169,366	169,366	-	DFC Grant (will amend Carry-Over & \$125,000 in Oct)
	Total Federal Through State	\$ 307,399	\$ 362,722	\$ 329,207	\$ 114,356	
	Total Estimated Revenues	\$ 43,352,927	\$ 43,829,770	\$ 44,054,398	\$ 43,839,493	
49000	OTHER SOURCES					
49600	Proceeds From Sale of Capital Assets	\$ 695	\$ -	\$ -	\$ -	
49700	Insurance Recovery	3,217	-	-	-	
49800	Transfers In	-	100,000	100,000	-	Federal Projects Annual Operational Amend
	Total Other Sources	\$ 3,912	\$ 100,000	\$ 100,000	\$ -	
	Total Estimated Revenue & Other Sources	\$ 43,356,839	\$ 43,929,770	\$ 44,154,398	\$ 43,839,493	
70000	Instruction					
71100	Regular Instruction Program					
116	Teachers	\$ 12,356,132	\$ 13,086,340	\$ 12,908,119	\$ 13,148,289	270 FT Employees
117	Career Ladder Program	92,630	89,000	81,070	80,800	75 Employees
127	Career Ladder Extended Contracts	20,725	-	-	-	
128	Homebound Teachers	48,663	94,201	93,861	89,365	1 P/T Retiree & Hourly as Needed
163	Educational Assistants - Aides	529,815	602,793	602,754	654,011	11 Technology Aides / 32 Classroom Aides
188	Bonus Paymentss	138,906	132,171	132,170	139,760	Payment of (57.32 @ 4 & \$61.27 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	5,352	-	-	-	
195	Substitute Teachers (Certified)	165,344	161,450	140,559	162,700	\$67.50 per day & daily rate for Long Term Sub
198	Substitute Teachers (Non-Certified)	140,573	182,282	181,405	209,660	\$62.50 per day
201	Social Security	774,664	833,733	810,000	898,044	6.20%
204	Pensions	1,207,189	1,301,249	1,272,000	1,313,567	9.08% Certified / 14% Classified
207	Medical Insurance	2,048,965	2,203,575	2,197,551	2,405,000	6.9% Increase beginning 01/01/18
210	Unemployment Compensation	14,915	30,000	21,000	30,000	
212	Employer Medicare	182,647	209,235	190,943	210,026	1.45%
299	Other Fringe Benefits (Disability)	4,107	4,744	4,614	5,363	Support at .82% Salary
336	Maintenance & Repair Services - Equipment	-	35,000	34,048	35,000	Copier Reimb @ Schools
356	Tuition	315,234	337,460	337,447	321,000	Payment to Tullahoma 158 students
399	Other Contracted Services	328,080	67,330	67,300	135,660	AP Test \$6560; Tech Dept Contracts \$114,100; Court Ordered Contracts \$15,000
429	Instructional Supplies & Materials	624,562	401,343	372,324	416,625	School Allocations \$231,000; Elem Specialty Teachers \$12,700; Teacher Supplies; RTI Resources; Voyager & Phonics for Reading; STEM; Nextel \$1,494; Sec Speciality Teachers Supplies; Summer School \$200; Tech \$57,600; Paper \$40,000
449	Textbooks	442,941	129,582	129,582	404,582	Student's textbooks
471	Software	-	293,378	293,378	318,415	Instructional Software/License
599	Other Charges	1,497	3,738	3,695	2,330	Scope, Misc Supplies
722	Regular Instruction Equipment	370,465	466,517	399,941	254,168	Port Folio Devices; Nextel \$10,710; Calculators \$15,000; Tech \$199,458
	Total Regular Instruction Program	\$ 19,813,406	\$ 20,665,121	\$ 20,273,761	\$ 21,234,366	

Franklin County, TN					FY 2017-2018 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
71150 Alternative School Program						
116	Teachers	\$ 88,474	\$ 102,315	\$ 101,315	\$ 47,942	1 FT Employees
117	Career Ladder Program	782	2,000	2,000	-	1 Employee
163	Educational Assistants - Aides	15,666	-	-	-	1 F / T employee
188	Bonus Payments	649	2,025	2,019	2,150	Payment of (57.32 @ 4 & \$61.27 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	-	83,805	83,805	86,300	1 Adm / 1 Clerical
195	Substitute Teachers (certified)	-	500	455	520	\$67.50 per day & daily rate for Long Term Sub
198	Substitute Teachers (non-certified)	1,722	1,500	747	1,500	\$62.50 per day
201	Social Security	5,669	12,056	10,965	8,582	6.20%
204	Pensions	9,963	19,562	18,102	12,384	9.08% Certified / 14% Classified
207	Medical Insurance	20,008	36,079	34,989	36,270	6.9% Increase beginning 01/01/18
212	Employer Medicare	1,363	3,001	2,564	2,007	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	122	131	160	166	Support at .82% Salary
336	Maintenance & Repair - Office Equipment	-	-	-	1,200	Copier Maintenance
399	Other Contracted Services	1,975	3,000	-	500	Alt School student drug testing
499	Other Supplies & Materials	1,128	1,363	1,004	3,000	Alt School Supplies
599	Other Charges	-	1,000	520	-	
Total Alternative School Program		\$ 147,521	\$ 268,337	\$ 258,645	\$ 202,521	
71200 Special Education Program						
116	Teachers	\$ 1,727,797	\$ 1,751,574	\$ 1,750,600	\$ 1,790,070	37 F/T Employees
117	Career Ladder Program	15,000	15,000	15,000	15,000	13 Employees
128	Homebound Teachers	38,570	40,000	36,354	40,000	Hourly as Needed
163	Educational Assistants - Aides	427,190	455,765	458,323	489,156	36 F/T Employees
171	Speech Pathologist	432,779	444,690	443,631	456,267	9.6 Employees
188	Bonus Payments	23,358	24,294	24,285	25,802	Payment of (57.32 @ 4 & \$61.27 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (certified)	5,166	8,500	5,357	9,500	\$67.50 per day & daily rate for Long Term Sub
198	Substitute Teachers (non-certified)	31,146	25,500	22,271	28,645	\$62.50 per day
201	Social Security	156,650	163,979	159,760	176,975	6.20%
204	Pensions	258,156	269,050	269,054	279,786	9.08% Certified / 14% Classified
207	Medical Insurance	457,260	478,362	475,668	524,000	6.9% Increase beginning 01/01/18
210	Unemployment Compensation	9,092	6,400	5,000	-	As Needed
212	Employer Medicare	36,705	39,649	37,538	41,389	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	3,271	3,451	3,292	-	
312	Contracts with Private Agencies	172,429	146,180	143,308	191,003	Therapeutic Day Treatments, PT, OT, Vision & Mobility Instructor; Applied Behavior Analysis; King's Daughter Educ & Residential Services; Speech Consultation & observation
336	Maintenance & Repair Services - Equipment	13,059	18,975	16,972	-	
399	Other Contracted Services	2,642	-	-	-	
429	Instructional Supplies & Materials	13,059	2,025	2,023	-	
499	Other Supplies & Materials	7,170	-	-	-	
599	Other Charges	-	-	-	-	
725	Special Education Equipment	4,000	-	-	-	
Total Special Education Program		\$ 3,834,499	\$ 3,893,394	\$ 3,868,436	\$ 4,067,594	

Franklin County, TN					FY 2017-2018 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
71300 Vocational Education Program						
116	Teachers	\$ 870,264	\$ 853,095	\$ 803,952	\$ 882,435	20.6 Employees
117	Career Ladder Program	1,000	1,000	1,000	1,000	1 Employee
188	Bonus Payments	12,058	12,822	10,084	10,751	
195	Substitute Teachers (certified)	369	3,000	1,398	3,000	Payment of (57.32 @ 4 & \$61.27 @ 8) per month
198	Substitute Teachers (non-certified)	18,198	16,500	16,415	17,200	\$67.50 per day & daily rate for Long Term Sub
201	Social Security	51,267	55,046	47,767	56,692	\$62.50 per day
204	Pensions	79,806	78,498	73,621	81,192	6.20%
207	Medical Insurance	159,877	170,489	142,286	173,600	9.08% Certified / 14% Classified
212	Employer Medicare	12,037	12,424	11,229	13,259	1.45% of Gross Salary
429	Instructional Supplies & Materials	19,910	15,882	15,880	12,000	Voc Teacher Request
599	Other Charges	1,635	2,742	2,742	2,500	CTSO competitions, ADV Council
730	Vocational Instruction Equipment	32,215	32,753	32,750	23,000	Vocational Equipment
	Total Vocational Education Program	\$ 1,258,636	\$ 1,254,251	\$ 1,159,124	\$ 1,276,629	
71400 Student Body Education Program						
189	Other Salaries & Wages	\$ 38,754	\$ 76,200	\$ 74,711	\$ 303,922	Elem BB Workers \$8900; Athletic Directors & Coaches Supplements \$295,022
201	Social Security	2,370	2,865	2,853	552	6.20%
204	Pensions	2,031	2,740	2,495	900	9.04% Certified / 14% Classified
212	Employer Medicare	554	1,100	1,098	129	1.45% of Gross Salary
399	Other Contracted Services	84,863	88,500	88,388	91,700	Ambulance Service \$2,000; Athletic Trainers \$41,500 and Drug Testing \$34,000; Security for ballgames \$6000; Elem BB officials; Elem BB officials \$8,200
499	Other Supplies & Materials	2,977	5,783	5,544	6,019	\$5500 Athletic Needs; Elem BB \$519
599	Other Charges	10,069	11,855	11,415	20,100	\$15,300 Athletic Needs/Maint; Elem BB Profit Division \$4800
790	Other Equipment	-	12,031	11,185	5,200	Athletic Equipment
	Total Student Body Education Program	\$ 141,618	\$ 201,074	\$ 197,689	\$ 428,522	
	Total Instruction	\$ 25,195,680	\$ 26,282,177	\$ 25,757,655	\$ 27,209,631	
72000 Support Service						
72110 Attendance						
162	Clerical Personnel	\$ 77,587	\$ 79,539	\$ 79,313	\$ 59,784	3 Attendance Assistants
188	Bonus Payments	649	671	670	709	Payment of (57.32 @ 6 & \$61.27 @ 6) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	40,443	49,738	49,735	50,487	1 Employee
195	Substitute Teachers (Certified)	62	350	-	-	\$62.50 per day
198	Substitute Teachers (non-certified)	-	-	-	-	6.20%
201	Social Security	7,098	8,078	7,733	6,881	9.08% Certified / 14% Classified
204	Pensions	15,642	18,194	18,166	15,537	6.9% Increase beginning 01/01/18
207	Medical Insurance	23,359	24,735	24,204	26,000	6% Increase beginning 01/01/17
212	Employer Medicare	1,661	1,889	1,808	1,609	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	989	1,060	1,056	910	
355	Travel	523	900	369	900	
399	Other Contracted Services	10,444	10,800	10,473	-	Attendance Software moved to 72210-471
499	Other Supplies & Materials	-	600	511	600	
524	In-Service Staff Development	1,705	2,000	1,503	2,500	
704	Attendance Equipment	1,357	200	200	200	
	Total Attendance	\$ 181,519	\$ 198,754	\$ 195,741	\$ 166,117	
72120 Health Services						
105	Supervisor/Director	\$ -	\$ 71,648	\$ 71,648	\$ 72,673	CSH Supervisor
131	Medical Personnel	271,879	385,921	385,921	415,134	11 School Nurses/ 1 SpEd Nurse/ 2 SpEd Therapist
188	Bonus Payments	649	-	-	1,426	Payment of (57.32 @ 4 & \$61.27 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	77,646	-	-	-	
198	Substitute Teachers (non-certified)	5,313	6,585	5,607	8,000	\$75 per day or \$9.50 per hr for nurses

Franklin County, TN					FY 2017-2018 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
201	Social Security	20,117	27,284	27,178	30,828	6.20%
204	Pensions	42,912	59,746	59,609	64,847	9.08% Certified / 14% Classified
207	Medical Insurance	63,112	82,632	82,542	102,080	6.9% Increase beginning 01/01/18
212	Employer Medicare	4,707	6,585	6,356	7,210	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	2,177	2,898	2,898	3,404	
348	Postal Charges	-	350	329	-	
355	Travel	11,726	12,600	10,437	5,100	\$100 Nurses Travel / \$5,000 CSH
399	Other Contracted Services	275	400	400	250	
499	Other Supplies & Materials	16,590	22,643	25,926	29,647	Supplies for nurses \$1,600 / \$52,975 CSH
524	In-Service Staff Development	10	250	-	250	CPR and nurses training
599	Other Charges	-	-	-	-	
	Total Health Services	\$ 517,113	\$ 679,542	\$ 678,851	\$ 740,849	
72130 Other Student Support						
117	Career Ladder Program	\$ 6,000	\$ 6,500	\$ 6,000	\$ 6,000	6 Employees
123	Guidance Personnel	714,889	734,203	723,415	754,881	14 Reg Employees
130	Social Worker	82,489	99,288	99,288	101,855	2 Employees
135	Assessment Personnel	9,048	-	-	-	
161	Secretary(ies)	67,105	69,235	69,234	70,552	3 employees
188	Bonus Payments	8,435	9,365	9,414	10,020	Payment of (57.32 @ 4 & \$61.27 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages (Safety Coordinator)	76,861	165,832	143,598	126,710	1 F/T Campora Supervisor; 1 F/T Student Support & Facilities Supervisor
195	Substitute Teachers (Certified)	31	250	195	270	\$67.50 per day & daily rate for Long Term Sub
198	Substitute Teachers (Non-Certified)	396	500	277	500	\$62.50 per day
201	Social Security	55,777	67,439	61,032	66,389	6.20%
204	Pensions	93,596	107,747	104,269	111,874	9.08% Certified / 14% Classified
207	Medical Insurance	125,384	144,591	144,591	171,050	6.9% Increase beginning 01/01/18
212	Employer Medicare	13,197	15,765	14,259	15,526	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	1,549	1,707	1,707	1,414	.82 % classified
307	Communications	291	390	389	350	
309	Contracts with Government Agencies	49,460	55,080	55,080	27,000	SRO (Original \$20,000 plus \$7,000 for cell phones
322	Evaluation & Testing	10,926	15,551	15,551	15,551	ACT Testing;
355	Travel	2,760	3,750	3,750	4,550	Social Workers Travel \$2,000; Support S/F \$2,000
399	Other Contracted Services	-	-	-	5,120	Social Workers Travel \$2,000; Support S/F \$2,000
499	Other Supplies & Materials	5,203	2,000	2,000	9,000	Raptor @ FCHS, Clark, North & South plus 2 new schools @ 5,120
524	In-Service Staff Development	10,476	18,200	14,039	16,400	Social Workers \$2,400; SRO training \$10,000; Support S/F \$3,000;
599	Other Charges	9,823	15,100	12,804	11,020	Walkie Talkies or other Safety Items \$6,000; Campora \$5,020
790	Other Equipment	-	-	-	-	
	Total Other Student Support	\$ 1,343,696	\$ 1,532,493	\$ 1,480,892	\$ 1,526,032	
72210 Regular Instruction Program						
105	Supervisor/Director	\$ 145,896	\$ 136,239	\$ 136,112	\$ 138,732	1.65 F/T Employees
117	Career Ladder Program	9,000	9,000	8,000	9,000	8 Employees
129	Librarians	609,539	623,836	624,362	637,309	11 F/T & 2 P/T Retired Employees
138	Instructional Computer Personnel	-	-	-	57,725	1 Employee Instructional Computer Personnel
162	Clerical Personnel	16,737	27,985	27,949	40,040	1 Employee
188	Bonus Payments	7,853	8,974	9,036	9,300	Payment of (57.32 @ 4 & \$61.27 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	48,086	58,844	58,084	30,000	Summer School Reg Ed \$30,000 / Employee moved to 72210-138
195	Substitute Teachers (Certified)	738	1,000	617	1,000	\$67.50 per day & daily rate for Long Term Sub
198	Substitute Teachers (Non-Certified)	3,000	3,300	2,193	3,300	\$62.50 per day
201	Social Security	45,754	52,229	47,954	57,437	6.2% of Gross Salary
204	Pensions	71,413	78,651	74,741	80,456	9.08% Certified / 14% Classified
207	Medical Insurance	85,233	87,557	87,599	93,500	6.9% Increase beginning 01/01/18

Franklin County, TN					FY 2017-2018 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
212	Employer Medicare	11,463	12,430	11,972	13,433	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	155	229	216	328	0.82% classified
320	Dues & Memberships	-	-	-	155	TETA, ISTE
336	Maintenance & Repair Services - Equipment	-	1,020	1,020	1,500	Copier Machine
355	Travel	8,150	8,900	8,750	10,200	Supervisors Travels, ELL, Secretaries, Homebound @ \$4,000;
399	Other Contracted Services	-	-	-	54,003	Skyward, Misc
432	Library Books/Media	-	5,356	5,287	5,356	Library Books (Elem @ \$2390)& (HS @ \$2,966) Based on \$1 per student
499	Other Supplies & Materials	3,484	9,929	9,736	5,900	K-2 Report Cards ; Textbooks @ \$3,000
524	In-Service Staff Development	51,671	95,238	77,835	61,650	Inservice training for all grade levels and supervisors, \$29,150 Centralized Schools allocations, CPR training
599	Other Charges	-	2,000	1,660	200	
790	Other Equipment	-	14,410	14,172	13,300	Poster Printer; Conference Phone; Tables & Chairs for Tech Instructional Lab
Total Regular Instruction Program		\$ 1,118,172	\$ 1,237,127	\$ 1,207,295	\$ 1,323,824	
72220 Special Education Program						
105	Supervisor/Director	\$ 78,165	\$ -	\$ -	\$ -	1 employee
117	Career Ladder Program	1,000	1,000	1,000	-	
124	Psychological Personnel		74,599	74,599		
162	Clerical Personnel	89,759	-	-	20,020	.5 Employee
188	Bonus Payments	1,947	673	673	359	Payment of (57.32 @ 6 & \$61.27 @ 6) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	5,890	-	-	30,500	Special Ed Summer School (Cert & Support)
201	Social Security	10,675	4,467	4,467	3,154	6.20%
204	Pensions	19,217	6,880	6,880	5,605	9.08% Certified / 14% Classified
207	Medical Insurance	23,359	8,022	8,023	3,190	6.9% Increase beginning 01/01/18
212	Employer Medicare	2,497	1,045	1,045	738	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	735	612	14	164	0.82% classified
336	Maintenance & Repair Services - Equipment	-	1,600	1,300	1,600	Apple Products Repairs
355	Travel	18,632	15,000	14,500	15,000	Includes homebound
399	Other Contracted Services	-	-	-	5,000	Document Scans & Doc Shred
499	Other Supplies & Materials	11,614	6,235	4,444	11,840	
524	In-Service Staff Development	29,192	10,500	10,170	14,000	Sp Ed Employees Training
599	Other Charges	2,416	15,730	15,043	3,000	ASHA dues, memberships, CPI fees, MaxShred & Virtual Image Technology
Total Special Education Program		\$ 295,098	\$ 146,363	\$ 142,158	\$ 114,170	
72230 Vocational Education Program						
161	Secretary(ies)	\$ 36,965	\$ 40,813	\$ 24,521	\$ 20,020	.5 Employee
188	Bonus Payments	649	669	327	359	Payment of (57.32 @ 6 & \$61.27 @ 6) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
201	Social Security	2,257	2,572	1,504	1,263	6.2% of Gross Salary
204	Pensions	4,957	5,807	3,490	2,853	9.08% Certified / 14% Classified
207	Medical Insurance	5,840	6,015	2,947	3,190	6.9% Increase beginning 01/01/18
212	Employer Medicare	528	601	352	295	1.45% of Gross Salary
299	Other Fringe Benefits	316	335	195	167	0.82% classified
336	Maintenance & Repair Services - Equipment	436	936	936	1,000	Copier & Equip Maint
355	Travel	1,102	1,408	1,361	2,000	CTE Director travel
399	Other Contracted Services	2,276	4,785	4,735	5,064	Copier Contract, Health Student drug testing, bus drivers for field trips
524	In-Service Staff Development	7,251	5,521	5,521	2,000	Training
599	Other Charges	-	350	314	-	
Total Vocational Education		\$ 62,577	\$ 69,812	\$ 46,203	\$ 38,212	
72250 Technology Department						
105	Supervisor/Director	\$ -	\$ 33,660	\$ 33,660	\$ 34,333	.5 Employee
162	Clerical Personnel	-	27,557	26,013	29,458	1 Employee
188	Bonus Payment	-	3,676	3,351	4,261	Payment of (57.32 @ 6 & \$61.27 @ 6) per month for difference of Health Ins Premium for employees covered prior to 06/30/14

Franklin County, TN					FY 2017-2018 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
189	Other Salaries & Wages	-	273,883	273,883	278,262	7 Tech Employees
201	Social Security	-	21,004	18,786	21,471	6.20%
204	Pensions	-	49,751	47,139	48,484	9.08% Certified / 14% Classified
207	Medical Insurance	-	50,112	49,391	54,226	6.9% Increase beginning 01/01/18
212	Employer Medicare	-	4,913	4,389	5,022	1.45%
299	Other Fringe Benefits (Disability)	-	3,115	2,738	2,840	0.82% classified
350	Internet Connectivity	-	78,940	78,840	78,940	Internet Connectivity
355	Travel	-	3,000	2,773	3,500	
399	Other Contracted Services	-	147,924	125,179	-	
471	Software	-	11,000	10,306	29,618	
499	Other Supplies & Materials	-	114,595	113,961	77,519	Tech Supplies, Includes new switches for RC
524	In-Service Staff Development	-	11,500	10,759	15,000	Technology Personnel Training
599	Other Charges	-	-	-	-	
790	Other Equipment	-	28,000	25,607	18,500	
	Total Technology Department	-	862,630	826,775	701,434	
72290	Other Programs					
215	On-behalf Payments to OPEB	\$ 183,101	\$ -	\$ -	\$ -	(Reclassified in CAFR from 72320-215)
	Total Other Programs	\$ 183,101	\$ -	\$ -	\$ -	
72310	Board of Education					
118	Secretary to the Board	\$ 738	\$ 1,000	\$ 850	\$ 750	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	1,013	1,996	1,030	1,981	6.20%
204	Pensions	97	140	125	105	9.04% Certified / 14% Classified
212	Employer Medicare	463	467	467	463	1.45%
299	Other Fringe Benefits	140,752	124,136	115,023	123,700	Post Retirement Insurance Payments
305	Audit Services	18,420	18,432	18,432	18,616	School's Activity Funds & Cafeteria Plate Counts
320	Dues & Memberships	14,395	23,452	15,821	16,850	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	12,863	40,000	39,958	21,000	Adversting \$1,000; Attorney's Fees \$20,000
399	Other Contracted Services	6,955	13,500	8,145	13,500	Employee drug testing, Hepatitis B vaccines; Employee Accident drug testing
499	Other Supplies & Materials	2,700	3,000	2,700	3,000	
506	Liability Insurance	179,103	180,129	180,129	182,000	
508	Premium on Corporate Surety Bonds	525	-	-	-	
510	Trustee's Commission	301,549	305,000	305,000	310,000	
513	Workman's Compensation Insurance	357,483	400,379	400,374	425,000	
524	In-Service Staff Development	9,863	15,000	9,667	15,000	Board Members training
533	Criminal Investigation of Applicants - TBI	7,049	7,000	5,500	5,500	Fingerprinting new employees & Volunteers
599	Other Charges	2,872	3,500	3,500	3,500	Chamber, advertising, misc charges; MVR Reports \$3,000
	Total Board of Education	\$ 1,088,040	\$ 1,168,331	\$ 1,137,921	\$ 1,172,165	
72320	Director of Schools					
101	County Official/Administrative Officer	\$ 110,000	\$ 117,360	\$ 117,360	\$ 114,444	1 Employee
103	Assistants	83,800	-	-	-	
117	Career Ladder Program - CEO Supplement	1,000	1,000	1,000	1,000	1 Employee
162	Clerical Personnel	24,746	27,902	27,902	28,061	1 employee plus Sub
188	Bonus Payments	1,298	668	670	709	Payment of (57.32 @ 6 & \$61.27 @ 6) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
201	Social Security	13,128	8,460	8,459	8,941	6.2% of Gross Salary
204	Pensions	20,995	14,054	14,037	14,510	9.08% Certified / 14% Classified
207	Medical Insurance	21,315	16,842	16,832	17,854	6.9% Increase beginning 01/01/18
212	Employer Medicare	3,073	2,037	1,997	2,091	1.45% of Gross Salary
215	On Behalf Contributions for OPEB	-	210,000	-	210,000	Required ARC pymnt into Reserve for OPEB (Reclassified in CAFR to 141-72290-215)

Franklin County, TN					FY 2017-2018 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
299	Other Fringe Benefits (Disability)	200	218	217	230	0.82% classified
307	Communication	46,229	69,400	69,014	68,800	\$4,400 School allocations, regular phone lines & cellular and school phones;
316	Contributions	3,157	-	-	-	
320	Dues & Memberships	3,246	3,820	2,867	4,000	TOSS, TSBA, ALI for Supervisors
336	Maintenance & Repair Services - Equipment	5,801	12,560	11,768	13,350	Copier Maint
348	Postal Charges	1,382	1,800	953	1,800	Stamps & Postal Charges
355	Travel	648	1,000	765	1,000	
399	Other Contracted Services	-	21,965	21,114	-	School Messenger Every 2 yrs (pd thru 2017-18)
435	Office Supplies	6,872	6,500	5,600	6,500	Letterhead/Envelopes/CO office supplies
499	Other Supplies & Materials	-	1,000	-	1,000	
524	In-Service Staff Development	7,686	5,460	2,751	5,500	
599	Other Charges	1,091	5,040	4,666	5,000	Bid Expenses, Job Postings, Misc Needs & Job Fairs;
701	Administration Equipment	-	1,000	-	1,000	
	Total Director of Schools	\$ 355,667	\$ 528,086	\$ 307,972	\$ 505,791	
72410 Office of the Principal						
104	Principal(s)	\$ 789,657	\$ 794,475	\$ 790,549	\$ 830,279	11 Employees
117	Career Ladder Program	14,333	13,000	11,749	12,000	10 Employees
139	Assistant Principals	491,213	482,958	479,160	504,718	8 Employee
161	Secretary(ies)	330,543	343,556	339,109	392,821	17 Bookkeepers & Secretaries
188	Bonus Payments	12,706	12,796	11,424	12,153	Payment of (57.32 @ 4 & \$61.27 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries and Wages	48,266	52,030	52,028	54,119	3 Employees
195	Substitute Teacher (certified)	1,906	1,137	65	750	\$67.50 per day & daily rate for Long Term Sub
198	Substitute Teacher (non-certified)	508	1,584	90	500	\$62.50 per day
201	Social Security	99,146	105,046	98,706	112,055	6.20%
204	Pensions	167,973	174,277	171,585	185,982	9.08% Certified / 14% Classified
207	Medical Insurance	251,359	261,764	256,982	280,000	6.9% Increase beginning 01/01/18
212	Employer Medicare	23,204	23,880	23,083	26,206	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	3,116	3,228	3,217	3,665	0.82% classified
320	Dues & Memberships	-	-	-	1,200	ALI Membership Principals
499	Other Supplies & Materials	250	1,700	1,679	500	Misc Supplies
599	Other Charges	2,941	1,000	945	-	
	Total Office of the Principal	\$ 2,237,121	\$ 2,272,431	\$ 2,240,371	\$ 2,416,949	
72510 Fiscal Services						
317	Data Processing Services	\$ -	\$ 11,561	\$ 11,561	\$ 11,561	County-wide Software Agreement
	Total Fiscal Services	\$ -	\$ 11,561	\$ 11,561	\$ 11,561	
72520 Human Services/Personnel						
105	Supervisor/Director/Director	\$ -	\$ 85,238	\$ 85,237	\$ 88,112	1 F/T Employee
162	Clerical Personnel	71,704	75,626	75,626	83,580	2 Employees
188	Bonus Payments	1,298	2,008	2,007	2,127	Payment of (57.32 @ 6 & \$61.27 @ 6) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
201	Social Security	4,446	10,094	9,980	10,777	6.20%
204	Pensions	9,622	18,554	18,545	20,000	9.08% Certified / 14% Classified
207	Medical Insurance	11,679	18,065	18,064	19,140	6.9% Increase beginning 01/01/18
212	Employer Medicare	1,040	2,362	2,332	2,520	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	581	620	618	685	0.82% classified
336	Maintenance & Repair Services - Equipment	6,025	7,400	7,392	5,000	Copier Maintenance
355	Travel	-	350	336	250	
399	Other Contracted Services	3,440	7,750	4,429	5,000	Pre Employment Drug Testing
524	In-Service Staff Development	2,451	3,500	3,015	2,500	
701	Administration Equipment	239	2,700	-	2,700	
	Total Human Services/Personnel	\$ 112,525	\$ 234,267	\$ 227,581	\$ 242,391	

Franklin County, TN					FY 2017-2018 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
72610 Operation of the Plant						
166	Custodial Personnel	\$ 866,109	\$ 886,954	\$ 871,753	\$ 875,515	35 F/T & 5 P/T
188	Bonus Payments	13,301	12,104	12,103	12,800	Payment of (57.32 @ 4 & \$61.27 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	86,147	25,557	25,364	25,958	1 Employee @ Shipping/Rec
198	Substitutes (non-certified)	18,631	5,500	1,600	5,500	\$10 per hr (long term situations)
201	Social Security	57,904	57,649	53,606	57,026	6.20%
204	Pensions	118,949	129,404	119,112	127,998	9.08% Certified / 14% Classified
207	Medical Insurance	172,320	180,479	172,419	176,000	6.9% Increase beginning 01/01/18
210	Unemployment Compensation	65	1,200	1,200	-	As Needed
212	Employer Medicare	13,679	13,482	12,650	13,337	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	7,897	7,483	6,573	7,392	0.82% classified
359	Disposal Fees	41,967	49,800	46,723	49,800	
399	Other Contracted Service	99,140	-	-	-	P/Y Energy Educ
410	Custodial Supplies	198,474	200,000	197,107	200,000	
415	Electricity	1,247,384	1,415,000	1,400,000	1,415,000	Budgeted same as prior year
425	Gasoline	883	-	-	-	P/Y Energy Educ
434	Natural Gas	69,688	140,000	75,150	140,000	Budgeted same as prior year
454	Water & Sewer	122,539	144,000	132,500	144,000	Budgeted same as prior year
499	Other Supplies & Materials	1,895	-	-	-	
501	Boiler Insurance	13,331	13,465	13,329	13,330	No Increase
502	Building & Contents Insurance	242,859	245,287	242,829	242,851	No % Increase
524	In-Service Staff Development	1,980	-	-	-	
599	Other Charges	491	-	-	-	
720	Plant Operation Equipment	-	20,000	16,905	20,000	Buffers, mowers, etc
	Total Operation of Plant	\$ 3,395,633	\$ 3,547,364	\$ 3,400,923	\$ 3,526,507	
72620 Maintenance of Plant						
105	Supervisor/Director	\$ 63,734	\$ 65,009	\$ 65,008	\$ 66,308	1 Employee
167	Maintenance Personnel	451,326	501,953	456,964	462,502	13 Employees
188	Bonus Payments	7,678	7,352	6,698	7,089	Payment of (57.32 @ 6 & \$61.27 @ 6) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	6,315	8,840	7,582	8,030	1 Employee 1 Hr/Day & \$1500 extra summer help
201	Social Security	29,677	34,594	29,918	33,724	6.20%
204	Pensions	67,895	81,502	70,747	76,150	9.08% Certified / 14% Classified
207	Medical Insurance	80,052	101,603	81,776	96,000	6.9% Increase beginning 01/01/18
212	Employer Medicare	6,941	8,441	6,990	7,887	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	3,716	4,774	3,972	4,336	0.82% classified
307	Communication	397	650	325	600	Cellular Phones & internet line @ FCHS
329	Laundry Service	1,511	1,500	1,250	1,500	Uniforms & rug rentals
335	Maintenance & Repair Services - Building	344,081	391,000	391,000	391,000	
336	Maintenance & Repair Services - Equipment	19,194	18,000	15,000	18,000	Includes \$1200 Copier
338	Maintenance & Repair Services - Vehicle	19,385	20,000	15,500	25,000	
399	Other Contracted Services	59,849	78,000	79,000	78,350	Pest Control, Fire Ext ,Bleaches & Elevator Inspections, Security Alarms, Cranes, Lock & Key & Security
425	Gasoline	21,002	23,430	18,578	30,000	
499	Other Supplies & Materials	576	2,450	750	3,000	Walmart, Herald Chronicle, replacement uniform shirts
524	In-Service Staff Development	-	425	425	-	Maintenance Training/ Director
599	Other Charges	-	1,345	1,346	1,000	
701	Administration Equipment	-	-	-	1,000	
717	Maintenance Equipment	9,950	21,000	21,000	20,000	
	Total Maintenance of Plant	\$ 1,193,279	\$ 1,371,868	\$ 1,273,829	\$ 1,331,476	
72710 Transportation						
105	Supervisor/Director	\$ 40,289	\$ 33,660	\$ 33,660	\$ 34,333	.50% of Transportation Director
146	Bus Drivers	193,234	214,527	212,791	228,148	11.6 Special Ed Bus Drivers plus \$10,000 summer school
188	Bonus Payments	270	669	397	1,070	Payment of (57.32 @ 6 & \$61.27 @ 6) per month for difference of Health Ins Premium for employees covered prior to 06/30/14

Franklin County, TN					FY 2017-2018 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
189	Other Salaries & Wages	32,053	59,645	52,897	72,662	Summer School \$9,500; 1 Rutherford Academy Assist; .5 Clerical; & .40 Assistant Director/Mechanic
198	Substitute (non-certified)	14,220	19,800	20,956	19,875	\$60 per day or \$9 hourly for bus monitors (Murfree)
201	Social Security	16,540	20,119	18,403	22,077	6.20%
204	Pensions	33,276	43,190	43,728	47,070	9.08% Certified / 14% Classified
207	Medical Insurance	61,162	72,822	66,512	70,900	6.9% Increase beginning 01/01/18
212	Employer Medicare	3,884	4,705	4,302	5,163	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	1,568	2,248	2,149	2,748	0.82% classified
307	Communication	2,279	2,500	1,841	2,500	Cell phone bus drivers & director
315	Contracts with Vehicle Owners	1,476,461	1,503,232	1,515,531	1,574,184	1.5% raise included plus additional new route for 17-18 \$42,000
315	Fuel Supplement	-	32,085	-	32,085	Based on Average \$4 per gallon
338	Maintenance & Repair Services - Vehicle	101,625	146,200	145,619	150,000	Maint & Repairs to County owned Buses
399	Other Contracted Services	9,942	16,110	12,746	15,000	Pre-Employment Testing, Random Drug/Alcohol tests, Post Accident, CDL Physicals, Fire Extinguishers, STC Bus Driver
425	Gasoline	35,852	80,000	38,269	80,000	Fuel for County Buses/Director
450	Tires & Tubes	7,625	10,000	7,000	10,000	County Buses
499	Other Supplies & Materials	807	1,200	898	-	Trip Scheduling Software; School Bus Forms & Misc
511	Vehicle Insurance (contracted bus drivers)	21,180	23,000	20,640	23,000	Insurance for contracted buses
524	In-Service Staff Development	1,414	2,000	455	2,000	ASMS/TAPT/State Training, Bus Drivers Training
599	Other Charges	18	2,000	1,222	5,000	Tags, Inspections for Extended Utilization; includes reimb for CDL for coaches
701	Administration Equipment		1,000	-	1,000	
729	Transportation Equipment	103,515	110,000	93,575	-	
	Total Transportation	\$ 2,157,214	\$ 2,400,712	\$ 2,293,591	\$ 2,398,816	
72810	Central and Other					
105	Supervisor/Director	\$ 97,022	\$ -	\$ -	\$ -	
162	Clerical Personnel	25,809	-	-	-	
188	Bonus Payments	3,893	-	-	-	
189	Other Salaries & Wages	267,197	60,550	60,479	116,572	2 Certified / 1 Classified for TSW Grant
201	Social Security	21,758	3,469	3,193	7,228	6.20%
204	Pensions	51,919	6,207	6,207	11,549	9.08% Certified / 14% Classified
207	Medical Insurance	46,474	17,053	16,976	32,500	6.9% Increase beginning 01/01/18
212	Employer Medicare	5,089	862	747	1,691	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	2,892	121	95	161	0.82% classified
317	Data Processing Services	11,561	-	-	-	Moved to 72510-317
355	Travel	1,195	-	-	-	
499	Other Supplies and Materials	72,066	-	-	-	
524	In-Service Staff Development	10,003	2,000	2,000	2,000	TSW Grant Training
599	Other Charges	691	-	-	-	
790	Other Equipment	54,830	-	-	-	
	Total Central & Other	\$ 672,399	\$ 90,262	\$ 89,697	\$ 171,701	
	Total Support Services	\$ 14,913,154	\$ 16,351,603	\$ 15,561,361	\$ 16,387,994	
	Non Instructional Services					
73300	Community Services (ESP, Campora, Workforce, Coalition Prevention Grants)					
105	Supervisor/Director	\$ 5,200	\$ 25,000	\$ 25,000	\$ 25,000	1 P/T Employee ESP
116	Teachers	53,500	-	-	-	
188	Bonus Payments	649	595	595	-	Payment of (57.32 @ 6 & \$61.27 @ 6) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	253,264	296,293	296,293	215,713	ESP \$180,200 and Grant Employees
201	Social Security	19,002	19,486	19,486	14,924	6.2% of Gross Salary
204	Pensions	26,148	23,420	23,420	13,972	9.08% Certified / 14% Classified
207	Medical Insurance	18,168	26,091	26,091	9,687	6.9% Increase beginning 01/01/18
212	Employer Medicare	4,444	4,567	4,567	515	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	628	738	738	291	0.88%

Franklin County, TN					FY 2017-2018 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
	Total Expenditures and Other Uses	\$ 42,554,864	\$ 45,328,789	\$ 43,809,364	\$ 45,554,384	
	Estimated Beginning Fund Balance July 1	\$ 7,403,447	\$ 7,071,584	\$ 7,071,584	\$ 7,416,618	
	Over (Under) Estimated Expend. & Other Uses	\$ 801,975	\$ (1,399,019)	\$ 345,034	\$ (1,714,891)	Difference from new inc prop tax \$436
	Adjustment for Encumbrances	\$ (1,133,838)			\$ -	
	Audit Adjustments		-	-	-	
	Estimated Ending Fund Balance July 1	\$ 7,071,584	\$ 5,672,565	\$ 7,416,618	\$ 5,701,727	
	Restricted for Education 34555	\$ (495,650)	\$ (495,650)	\$ (495,650)	\$ (495,650)	
	Restricted for Instruction 34560	3,318	3,318	3,318	3,318	
	Committed for Education 34656 (Includes OPEB)	(1,664,908)	(1,664,908)	(1,874,908)	(1,874,908)	Total Operating Budget \$43,769,869
						State Mandated fund Balance
	Estimated Unassigned Fund Balance June 30	\$ 4,914,344	\$ 3,515,325	\$ 5,049,378	\$ 3,334,487	3% = \$1,313,096

Franklin County, TN					FY 2017-2018 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
Estimated Revenues						
Federal						
47131	VOCATIONAL PROGRAM IMPROVEMENT	\$ 86,515	\$ 98,240	\$ 98,240	\$ 142,316	**Federal Grants 100% In & Out
47141	ESEA TITLE I	1,327,589	1,542,537	1,392,537	1,062,089	
47143	EDUCATION OF THE HANDICAPPED ACT	1,380,838	1,420,108	1,335,108	1,301,251	
47145	SPECIAL EDUCATION PRESCHOOL GRANTS	33,574	77,907	77,907	99,845	
47146	ENGLISH LANGUAGE ACQUISITION GRANTS	5,486	31,797	31,797	-	
47148	RURAL EDUCATION	71,210	73,902	73,902	69,282	
47189	EISENHOWER PROFESSIONAL DEVELOPMENT S	263,104	281,119	281,119	209,689	
48590	READY TO BE READY	-	31,405	31,405	-	
49800	TRANSFER (from General Purpose)	100,000	100,000	100,000	100,000	IN/OUT SCHOOL GEN FUND
Total Estimated Revenue & Other Sources		\$ 3,268,316	\$ 3,657,014	\$ 3,422,015	\$ 2,984,471	
Estimated Expenditures						
71000 Instruction						
71100 Regular Instruction						
105	Supervisor/Director	\$ -	\$ 3,239	\$ 3,239	\$ -	
116	Teachers	687,366	765,373	765,373	679,315	
163	Educational Assistants	91,706	109,260	103,037	96,547	
188	Bonus Payments	6,705	5,732	5,732	5,734	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	21,262	3,822	3,822	-	
201	Social Security	43,689	48,901	48,904	44,534	6.2% of Gross Salary
204	Pensions	71,956	75,506	75,507	71,678	9.04% Cert / 14% Classified
207	Medical Insurance	134,183	133,804	133,804	88,399	6% Increase Beginning 01/01/17
212	Employer Medicare Liability	10,674	12,456	12,457	11,333	1.45% of Gross Salary
299	Other Fringe Benefits	586	840	840	792	LTD 0.82% Classified
429	Instructional Supplies & Materials	52,506	38,616	37,277	-	
599	Other Charges	-	100	100	-	
722	Regular Instruction Equipment	126,122	180,807	179,154	-	
Total Regular Instruction		\$ 1,246,755	\$ 1,378,457	\$ 1,369,245	\$ 998,332	
71200 Special Education Program						
116	Teachers	\$ 83,692	\$ -	\$ -	\$ -	
163	Educational Assistants	342,673	369,346	365,317	395,938	
171	Speech Pathologist	14,544	15,000	15,000	15,281	
195	Certified Substitute Teachers	-	870	800	-	
198	Non-Certified Substitute Teachers	768	-	-	4,469	
201	Social Security	25,990	23,008	23,008	25,664	6.2% of Gross Salary
204	Pensions	54,039	53,056	52,496	56,837	9.04% Cert / 14% Classified
207	Medical Insurance	120,808	118,863	116,917	128,448	6% Increase Beginning 01/01/17
212	Employer Medicare Liability	6,078	5,365	5,365	5,763	1.45% of Gross Salary
299	Other Fringe Benefits	2,739	2,867	2,854	3,247	LTD 0.82% Classified
312	Contracts with Private Agencies	-	158,911	80,464	-	
336	Maintenance & Repair - Equipment	-	-	-	20,500	
429	Instructional Supplies & Materials	19,000	16,187	16,182	13,419	
499	Other Supplies & Materials	8,453	7,702	7,702	-	
725	Special Education Equipment	61,958	24,985	24,985	-	
Total Special Education Program		\$ 740,742	\$ 796,159	\$ 711,089	\$ 669,565	

Franklin County, TN					FY 2017-2018 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
71300	Vocational Education Program					
162	Clerical Personnel	\$ 1,279	\$ -	\$ -	\$ -	
201	Social Security	79	-	-	-	6.2% of Gross Salary
212	Employer Medicare Liability	19	-	-	-	1.45% of Gross Salary
499	Other Supplies & Materials	2,518	3,438	3,438	12,000	
730	Vocational Instructional Equipment	59,243	70,167	70,167	110,316	
	Total Vocational Education Program	\$ 63,138	\$ 73,605	\$ 73,605	\$ 122,316	
72000	Support Services					
72120	Health Services					
131	Medical Personnel	\$ 159,096	\$ 69,409	\$ 69,409	\$ 41,489	
201	Social Security	9,654	4,270	4,270	2,572	6.2% of Gross Salary
204	Pensions	20,969	9,718	9,718	5,808	9.04% Cert / 14% Classified
207	Medical Insurance	19,466	5,723	5,723	6,167	6% Increase Beginning 01/01/17
212	Employer Medicare Liability	2,258	1,335	1,335	602	1.45% of Gross Salary
299	Other Fringe Benefits	1,110	512	512	340	LTD 0.82% Classified
524	In-Service Staff Development	54	-	-	-	
	Total Health Services	\$ 212,607	\$ 90,967	\$ 90,967	\$ 56,978	
72130	Other Student Support					
188	Bonus Payments	\$ 649	\$ -	\$ -	\$ -	
189	Other Salaries & Wages	46,080	-	-	-	
201	Social Security	2,647	-	-	-	
204	Pensions	4,224	-	-	-	
207	Medical Insurance	8,613	-	-	-	
212	Employer Medicare Liability	619	-	-	-	
355	Travel	16,000	19,179	19,179	15,000	
499	Other Supplies & Materials	14,933	20,506	20,406	12,220	
524	In-Service Staff Development	7,077	7,364	7,364	5,000	
599	Other Charges	-	148,572	51,589	51,537	
790	Other Equipment	3,309	1,170	1,266	-	
	Total Other Student Support	\$ 104,151	\$ 196,791	\$ 99,804	\$ 83,757	
72210	Regular Instruction Program					
105	Supervisor / Director	\$ 51,004	\$ 41,746	\$ 41,746	\$ -	
188	Bonus Payments	3,069	3,332	3,332	2,920	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	198,389	221,771	221,771	204,408	
201	Social Security	15,451	16,544	16,544	15,394	6.2% of Gross Salary
204	Pensions	23,121	24,122	24,122	22,467	9.04% Cert / 14% Classified
207	Medical Insurance	32,930	32,531	32,443	30,179	6% Increase Beginning 01/01/17
212	Employer Medicare Liability	3,614	3,877	3,877	3,604	1.45% of Gross Salary
336	Maintenance & Repair Services - Equipment	987	1,500	1,500	-	
355	Travel	153	5,674	5,674	-	
422	Food Supplies	-	399	399	-	
432	Library Books	1,339	8,300	771	-	
499	Other Supplies & Materials	214	-	-	-	
524	In-Service Staff Development	8,213	34,195	19,679	-	
599	Other Charges	-	-	-	-	
790	Other Equipment	-	16,156	4,125	-	
	Total Regular Instruction Program	\$ 338,484	\$ 410,146	\$ 375,982	\$ 278,970	
72220	Special Education Program					
105	Supervisor/Director	\$ -	\$ 79,526	\$ 79,526	\$ 81,117	
124	Psychological Personnel	116,916	-	-	79,578	
162	Clerical Personnel	30,005	108,335	108,335	68,366	
188	Bonus Payments	1,947	3,380	3,380	2,741	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	42,586	45,265	45,265	46,170	
201	Social Security	11,433	14,372	14,372	17,064	6.2% of Gross Salary

Franklin County, TN					FY 2017-2018 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2015-2016	2016-2017	2016-2017	2017-2018	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
204	Pensions	20,340	26,722	26,722	28,354	9.04% Cert / 14% Classified
207	Medical Insurance	25,257	30,153	30,153	32,832	6% Increase Beginning 01/01/17
212	Employer Medicare Liability	2,674	3,362	3,362	3,991	1.45% of Gross Salary
299	Other Fringe Benefits	441	866	866	561	LTD 0.82% Classified
399	Other Contracted Services	-	9,000	9,000	9,000	
499	Other Supplies & Materials	2,357	32,128	32,128	29,010	
524	In-Service Staff Development	10,450	53,700	53,700	50,585	
Total Special Education Program		\$ 264,406	\$ 406,809	\$ 406,809	\$ 449,368	
72230 Vocational Program						
162	Clerical Personnel	\$ 1,279	\$ -	\$ -	\$ -	
201	Social Security	79	-	-	-	6.2% of Gross Salary
204	Pensions	-	-	-	-	9.04% Cert / 14% Classified
212	Employer Medicare Liability	19	-	-	-	1.45% of Gross Salary
Total Vocational Program		\$ 1,377	\$ -	\$ -	\$ -	
72710 Transportation						
189	Other Salaries & Wages	\$ 123,886	\$ 137,219	\$ 137,219	\$ 153,657	Bus Drivers
201	Social Security	7,318	8,324	8,324	9,527	6.2% of Gross Salary
204	Pensions	16,328	19,211	19,211	21,512	9.04% Cert / 14% Classified
207	Medical Insurance	36,498	36,347	36,347	37,001	6% Increase Beginning 01/01/17
212	Employer Medicare Liability	1,711	1,947	1,947	2,228	1.45% of Gross Salary
299	Other Fringe Benefits	911	1,032	1,032	1,260	LTD 0.82% Classified
Total Transportation		\$ 186,652	\$ 204,080	\$ 204,080	\$ 225,185	
99000 Transfers Out						
99100-590	Transfers to Other Funds	100,000	100,000	100,000	100,000	School General Fund - Annually
Total Transfers Out		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Total Expenditures Federal Programs		\$ 3,258,312	\$ 3,657,014	\$ 3,431,581	\$ 2,984,471	
Estimated Expenditures		\$ 10,004	\$ -	\$ (9,566)	\$ -	
Restricted for Federal Projects						
Estimated Beginning Fund Balance 7/1		\$ 10,000	\$ 20,004	\$ 20,004	\$ 10,438	Required Fund Balance Policy N/A
Estimated Ending Fund Balance 6/30		\$ 20,004	\$ 20,004	\$ 10,438	\$ 10,438	Grants 100%

Franklin County, TN					FY 2017-2018 BUDGET	
Centralized School Cafeteria Fund # 143						
Fund # 143						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	FURTHER EXPLANATION
Estimated Revenues						
OPERATION OF NON INSTRUCTIONAL SERVICES						
Food Service Revenue						
43521	Lunch Payments - Children	\$ 542,500	\$ 530,789	\$ 535,754	\$ 530,789	
43522	Lunch Payments - Adults	47,194	52,702	40,932	52,702	
43525	A La Carte Sales	438,318	452,288	387,105	452,288	
44110	Investment Income	9,477	8,700	8,700	8,700	
44170	Miscellaneous Refunds	-	6,000	6,000	-	
44530	Sale of Equipment	22,798	12,000	12,000	-	
46520	School Food Service	29,749	32,754	29,310	32,754	
47111	USDA School Lunch Payments	1,494,071	1,542,156	1,476,308	1,542,156	
47112	USDA - Commodities	93,366	170,605	170,605	170,605	
47113	USDA - Breakfast	550,186	548,395	564,024	548,395	
47114	USDA - Other (FFV Grant)	31,643	30,547	26,445	30,547	
47115	USDA Food Service Equipment	-	-	-	-	
Total Estimated Revenue & Other Sources		\$ 3,259,302	\$ 3,386,936	\$ 3,257,183	\$ 3,368,936	
Estimated Expenditures						
73100 Food Service Expenditures						
105	Supervisor/Director	\$ 61,200	\$ 62,424	\$ 62,424	\$ 62,424	1 Employee
162	Clerical Personnel	30,685	31,175	31,175	31,175	1 Employee
165	Cafeteria Personnel	812,762	876,839	865,334	876,839	
188	Bonus Payments (Perfect Attend Incent)	1,298	1,500	1,342	1,500	
189	Other Salaries & Wages (Subs)	33,602	33,000	16,000	33,000	
196	In-Service Training (Perfect Attend Incent)	-	1,550	1,550	1,550	
201	Social Security	54,822	62,402	59,056	62,402	6.2% of Gross Salary
204	Pensions	105,089	136,288	114,000	136,288	
207	Medical Insurance	182,490	211,000	197,400	211,000	
209	Disability Insurance	-	-	-	-	0.82% Classified
210	Unemployment Compensation	-	4,000	-	4,000	As Needed
212	Employer Medicare Liability	12,971	14,594	14,074	14,594	1.45% of Gross Salary
299	Other Fringe Benefis	6,144	6,958	6,132	6,958	
307	Communication	3,053	4,000	3,970	4,000	
336	Maintenance & Repair Services - Equipment	1,852	8,000	300	8,000	
355	Travel	6,438	10,000	2,500	10,000	
359	Disposal Fees	23,693	30,000	27,359	30,000	
399	Other Contracted Services	11,801	20,000	13,404	20,000	
422	Food Supplies	1,309,633	1,800,000	1,435,779	1,800,000	
435	Office Supplies	930	2,500	3,000	2,500	
469	USDA - Commodities	93,366	170,605	170,605	170,605	
499	Other Supplies & Materials	24,793	38,000	35,000	32,000	
524	In-Service/Staff Development	7,231	13,000	11,000	10,000	
599	Other Charges	6,729	7,000	4,553	7,000	
710	Food Service Equipment	132,740	110,000	87,911	30,000	
Total Expenditures Food Services		\$ 2,923,322	\$ 3,654,835	\$ 3,163,868	\$ 3,565,835	
Excess of Estimated Revenues Over (Under) Estimated Expenditures		\$ 335,980	\$ (267,899)	\$ 93,315	\$ (196,899)	
Estimated Beginning Fund Balance 7/1		\$ 2,504,199	\$ 2,840,179	\$ 2,840,179	\$ 2,933,494	Required Fund Balance Policy 5%
Adjustment for Encumbrances						
Estimated Ending Fund Balance 6/30		\$ 2,840,179	\$ 2,572,279	\$ 2,933,494	\$ 2,736,595	= \$178,292

Franklin County, TN					FY 2017-2018 BUDGET	
General Debt Service Fund # 151						
Fund #151						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	
ESTIMATED REVENUES						
40000 LOCAL TAXES						
40100 County Property Taxes						
40110	Current Property Taxes	\$ 1,825,596	\$ 1,852,457	\$ 1,851,667	\$ 2,009,835	Represents \$0.2068
40120	Trustee's Collection - Prior Year	24,874	58,025	58,211	58,000	
40125	Trustee's Collection - Bankruptcy	2,165	500	340	340	
40130	Clerk & Master Collections - Prior Year	18,722	30,000	27,917	27,000	
40140	Interest and Penalty	6,502	8,100	8,142	8,000	
40161	Payments in Lieu of Taxes - TVA	791	750	793	795	
40162	Payments in Lieu of Taxes - Local Utilities	6,064	6,000	7,000	6,908	
40163	Payments in Lieu of Taxes - Others	4,021	4,000	3,928	3,927	
40200 COUNTY LOCAL OPTION TAXES						
40250	Litigation Tax -- General	85,656	93,000	93,143	93,000	
40300 STATUTORY LOCAL TAXES						
40320	Bank Excise Tax	12,876	13,654	13,653	13,650	
TOTAL LOCAL TAXES		\$ 1,987,267	\$ 2,066,486	\$ 2,064,794	\$ 2,221,455	
41000 LICENSES AND PERMITS						
41140	Cable TV Franchise	10,696	11,230	11,215	11,500	
TOTAL LICENSES AND PERMITS		\$ 10,696	\$ 11,230	\$ 11,215	\$ 11,500	
TOTAL ESTIMATED REVENUES		\$ 1,997,963	\$ 2,077,716	\$ 2,076,009	\$ 2,232,955	
ESTIMATED OTHER SOURCES						
49800	Transfers In	\$ 150,000	\$ 145,000	\$ 4,769,268	\$ 200,000	Jail Courthouse Fund 180,000 & Refunding
Total Estimated Other Sources		\$ 150,000	\$ 145,000	\$ 4,769,268	\$ 200,000	
TOTAL ESTIMATED REVENUE & OTHER SOURCES		\$ 2,147,963	\$ 2,222,716	\$ 6,845,277	\$ 2,432,955	
ESTIMATED EXPENDITURES						
82100 Principal on Debt						
82110 General Government						
601	Principal on Bonds	\$ 840,071	\$ 491,634	\$ 5,027,011	\$ 500,000	
602	Principal on Notes	559,419	562,700	562,700	566,077	Id Board Land
82200 Interest on Debt						
82210 General Government						
603	Interest on Bonds	249,915	209,298	247,211	470,437	
604	Interest on Notes	100,383	88,190	88,175	73,213	Id Board Land
82300 Other Debt Service						
82310 General Government						
509	Refunds	-	-	-	-	
510	Trustee's Commission	38,543	40,200	39,930	40,000	
606	Other Debt Issuance Charges	-	46,000	35,693	6,000	
699	Other Debt Service	401	1,500	250	1,500	
TOTAL GEN. GOV'T DEBT SERVICE		\$ 1,788,732	\$ 1,439,522	\$ 6,000,970	\$ 1,657,227	
TOTAL ESTIMATED EXPENDITURES		\$ 1,788,732	\$ 1,439,522	\$ 6,000,970	\$ 1,657,227	
Excess of estimated revenues over (under) estimated expenditures		\$ 359,231	\$ 783,194	\$ 844,307	\$ 775,728	
ESTIMATED FUND BALANCE JULY 1		\$ 1,134,734	\$ 1,478,384	\$ 1,493,965	\$ 2,338,272	
Adjstment for Encumbrances						Fund Balance Req 1/2 Yr Princ/Int Fund Balance Rquired = \$675,381
ESTIMATED ENDING FUND BALANCE JUNE 30		\$ 1,493,965	\$ 2,261,578	\$ 2,338,272	\$ 3,114,000	Fund Balance Ideal 1 & 1/2 Yr Princ/Int Fund Balance Ideal = \$2,026,142

Franklin County, TN						FY 2017-2018 BUDGET
Education Debt Service Fund # 156						
Fund #156						
Account No.	Account Description	2015-2016 Actual	2016-2017 Amended	2016-2017 Estimated	2017-2018 Proposed	
ESTIMATED REVENUES						
40000 LOCAL TAXES						
40100 County Property Taxes						
40110	Current Property Taxes	\$ 946,348	\$ 959,992	\$ 959,887	\$ 1,041,849	Represents \$0.1072
40120	Trustee's Collection - Prior Year	31,157	32,000	30,175	32,000	
40125	Trustee's Collection - Bankruptcy	3,221	1,000	558	558	
40130	Clerk & Master Collections - Prior Year	19,445	24,000	22,400	22,788	
40140	Interest and Penalty	6,881	8,300	4,402	4,691	
40161	Payments in Lieu of Taxes - TVA	410	700	407	413	
40162	Payments in Lieu of Taxes - Local Utilities	3,142	4,000	3,783	3,921	
40163	Payments in Lieu of Taxes - Other (Nissan)	607,435	632,245	632,244	632,244	
40200 County Local Option Taxes						
40210	Local Option Sales Tax	700,574	829,825	827,630	850,000	
40300 Statutory Local Taxes						
40320	Bank Excise Tax	6,671	10,000	7,074	7,100	
TOTAL LOCAL TAXES		\$ 2,325,284	\$ 2,502,062	\$ 2,488,560	\$ 2,595,564	
41000 LICENSES AND PERMITS						
41140	Cable TV Franchise	\$ 5,542	\$ 6,000	\$ 5,810	\$ 6,000	
TOTAL LICENSES AND PERMITS		\$ 5,542	\$ 6,000	\$ 5,810	\$ 6,000	
TOTAL ESTIMATED REVENUES		\$ 2,330,826	\$ 2,508,062	\$ 2,494,370	\$ 2,601,564	
ESTIMATED OTHER SOURCES						
48000 OTHER GOVERNMENTS & CITIZENS						
48130	Contributions (Board of Education)	\$ 166,040	\$ -	\$ -	\$ -	
TOTAL OTHER GOVERNMENTS & CITIZENS		\$ 166,040	\$ -	\$ -	\$ -	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		\$ 2,496,866	\$ 2,508,062	\$ 2,494,370	\$ 2,601,564	
ESTIMATED EXPENDITURES						
82100 Principal on Debt						
82130 Education						
601	Principal on Bonds	\$ 2,725,700	\$ 1,860,000	\$ 1,860,000	\$ 1,705,000	
610	Principal on Capitalized Leases	151,203	-	-	-	
82200 Interest on Debt						
82230 Education						
603	Interest on Bonds	\$ 410,659	\$ 355,970	\$ 355,970	\$ 292,632	
611	Interest on Capitalized Leases	14,837	-	-	-	
82300 Other Debt Service						
82330 Education						
509	Refunds	\$ -	\$ -	\$ -	\$ -	
510	Trustee's Commission	36,759	40,000	34,770	40,000	
606	Other Debt Issuance Charges	-	8,000	-	8,000	
699	Other Debt Service	752	1,250	750	750	
TOTAL EDUCATION DEBT SERVICE		\$ 3,339,910	\$ 2,265,220	\$ 2,251,490	\$ 2,046,382	
TOTAL ESTIMATED EXPENDITURES		\$ 3,339,910	\$ 2,265,220	\$ 2,251,490	\$ 2,046,382	
EXCESS ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENDITURES		\$ (843,044)	\$ 242,842	\$ 242,880	\$ 555,182	
ESTIMATED FUND BALANCE JULY 1		\$ 3,676,878	\$ 2,895,848	\$ 2,833,834	\$ 3,076,714	
Adjstment for Encumbrances					\$ -	Fund Balance Rquired = \$1,103,475
ESTIMATED ENDING FUND BALANCE JUNE 30						Fund Balance Ideal = \$3,318,207

Inter-fund Transfers from 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 document September 21, 2015. Transferred from School General Fund, \$100,000, 7/1/16 to School Federal Projects on 6/30/17 Transferred back to School General Fund. See copies attached.

The commission approved a transfer from County General to Solid Waste fund in 2016/17 - but we did not need it.

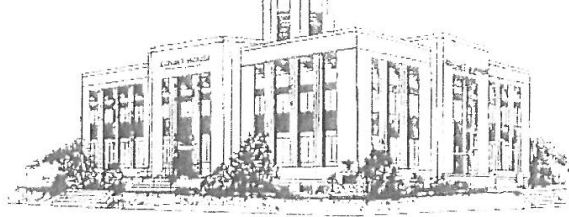
Please see the CT-0253 forms and Certified Resolutions from 2016/17

Inter-fund Transfers for Fiscal Year 2018

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 April 2017. County Commission approved official TRANS document April 17, 2017. Transferred from School General Fund, \$100,000, 7/1/17 to School Federal Projects on 6/30/18 will transferred back to School General Fund.

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 8e-0616 TO AMEND THE GENERAL PURPOSE SCHOOL BUDGET
AND THE FEDERAL PROJECTS BUDGET OF FRANKLIN COUNTY,
TENNESSEE FOR FISCAL YEAR 2016-2017**

This resolution was adopted at a regular session meeting 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# 8e-0616

**A RESOLUTION TO AMEND THE
GENERAL PURPOSE SCHOOL BUDGET AND THE FEDERAL PROJECTS BUDGET
OF FRANKLIN COUNTY, TENNESSEE
FOR FISCAL YEAR 2016-2017**

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

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

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

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

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

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

TRANSFER FROM (Beginning of Year)

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

TRANSFER TO (Beginning of Year)

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

TRANSFER FROM (End of Year)

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

TRANSFER TO (End of Year)

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

BE IT FURTHER RESOLVED that this amendment be effective immediately upon passage for the preceding fiscal year and a copy be sent to the Division of Local Finance for written confirmation of approval preceding the action, for the public welfare demanding it on this the 20TH day of June 2016.


Eddie Clark, Chairman of the Commission


Richard Stewart, Franklin County Mayor

Attest:


Phillip Custer, County Clerk

RESOLUTION SPONSORED BY: Eldridge & Clark

MOTION TO ADOPT Van Buskirk SECOND BY Mason

VOTES: AYES 14 NAYS 0 PASS - ABSTAIN -

DECLARATION: Approved

CLERK'S CERTIFICATE




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

RESOLUTION 8f-0616 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 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 No. 8f-0616
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, 2016, through June 30, 2017, 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 2016"; 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 20th day of June, 2016.



Eddie Clark, Honorable Chairman to the Commission



Richard Stewart, Honorable County Mayor

ATTESTED:


Phillip Custer, County Clerk



RESOLUTION SPONSORED BY: Clark & Eldridge

MOTION TO ADOPT: Finney SECOND BY: Goodman

VOTES: AYES 14 NAYS 0
Approved

Attachment 1

Registered Note #: _____ Of the _____ Registered \$ _____
State of Tennessee
_____ 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 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)

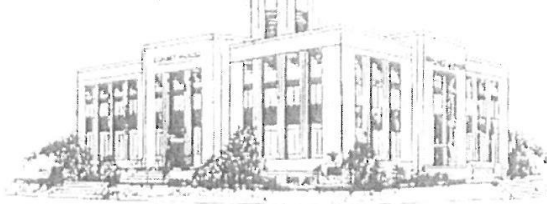
ATTESTED:

(County Clerk)

Franklin County, TN
Fund Cash Flow Analysis
School General Fund Federal Projects

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	4,015,000	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.)													
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	333,214	100,000
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)	\$ -

CLERK'S CERTIFICATE



I, Phillip Custer, County Clerk of Franklin County, Tennessee hereby certify that the attached documents are true and correct copies of:

**COMPTROLLER APPROVAL LETTER AND
FORM CT-0253 REPORT ON DEBT OBLIGATION
SCHOOL FEDERAL PROJECTS INTER-FUND LOAN 2016-17**

These documents were approved at a regular session meeting of the Franklin County Board of Commissioners on September 19, 2016 and recorded on file in my office in Commissioner's Minute Book 31.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 27th day of September 2016.



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

COUNTY CLERK

**FRANKLIN COUNTY GOVERNMENT
FINANCE DEPARTMENT**

Andrea L. Smith, Finance Director

PO BOX 518
851 DINAH SHORE BLVD.
WINCHESTER, TN 37398

Office: (931) 967-1279
Fax: (931) 962-1473
www.franklincountyfinance.com



RECEIVED

OCT 03 2016

STATE AND LOCAL FINANCE

9/27/16

Sandra Thompson, Director
Office of State & Local Finance
505 Deaderick Street
James K. Polk Building, Suite 1600
Nashville, TN 37243-1402

RE: Executed CT-0253 Form

Dear Director Thompson:

Please see the attached CT-0253 form for the annual School General Fund to Federal Projects Fund transfer for operating cash. I have completed the form and it was submitted to the county commission in their next regular scheduled meeting on September 19, 2016. The form was discussed & filed with the minutes.

Enclosed please find the county clerk's certification and the CT-0253 form for your files.

If you need any further information, please contact me at the above listed information.

Respectfully,

A handwritten signature in cursive script that reads "Andrea L. Smith".

Andrea L. Smith
Director of Finance

RECEIVED

OCT 03 2016

State Form No. CT-0253

Revised Effective 2/1/14

REPORT ON DEBT OBLIGATION STATE AND LOCAL FINANCE
(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 2016-17
 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:

		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: 07/01/2016 Issue/Closing Date: 07/01/2016

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

12. Recurring Costs:

No Recurring Costs

	AMOUNT (Basis points/\$)	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:

None Prepared

EMMA link _____ or

Copy attached

14. Continuing Disclosure Obligations:

Is there an existing continuing disclosure obligation related to the security for this debt? Yes No

Is there a continuing disclosure obligation agreement related to this debt? Yes No

If yes to either question, date that disclosure is due Annually June 30

Name and title of person responsible for compliance Andrea Smith, Finance Director

15. Written Debt Management Policy:

Governing Body's approval date of the current version of the written debt management policy 12/05/2011

Is the debt obligation in compliance with and clearly authorized under the policy? Yes No

16. Written Derivative Management Policy:

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? Yes No

17. Submission of Report:

To the Governing Body: on 09/19/2016 and presented at public meeting held on 09/19/2016

Copy to Director to OSLF: on 09/20/2016 either by:

Mail to: _____ OR Email to: StateAndLocalFinance.PublicDebtForm@cot.tn.gov

505 Deaderick Street, Suite 1600
James K. Polk State Office Building
Nashville, TN 37243-1402

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@franklinco.tn.us</u>	<u>andreasmith@franklincountyfinance.com</u>
Date	<u>09/20/2016</u>	<u>09/20/2016</u>

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
2017	\$ 100,000.00	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	

Attachment I-3
Cash Flow Statement - Franklin County
FY 2018

County General Fund 101	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 635,000	\$ 525,000	\$ 306,000	\$ 1,320,000	\$ 1,240,000	\$ 3,175,000	\$ 1,215,000	\$ 4,265,000	\$ 805,000	\$ 995,000	\$ 665,000	\$ 1,085,000	\$ 16,231,000
Loan Proceeds													-
Transfers In (Operational & Debt)	-										100,606		100,606
Total Cash Inflows	635,000	525,000	306,000	1,320,000	1,240,000	3,175,000	1,215,000	3,520,000	805,000	995,000	765,606	1,085,000	15,586,606
Beg Cash Balance	6,597,000	5,662,000	4,897,000	3,913,000	3,968,000	3,808,000	5,678,842	5,718,842	7,868,842	7,373,842	6,743,842	6,239,448	6,597,000
Available Cash	7,232,000	6,187,000	5,203,000	5,233,000	5,208,000	6,983,000	6,893,842	9,238,842	8,673,842	8,368,842	7,509,448	7,324,448	22,183,606
Cash Payments	1,570,000	1,290,000	1,290,000	1,265,000	1,400,000	1,278,000	1,175,000	1,370,000	1,300,000	1,625,000	1,270,000	1,700,000	16,533,000
Debt Service						26,158						26,158	52,316
Transfers Out (PILOT, etc.)	-			-				-				-	-
Total Cash Outflows	1,570,000	1,290,000	1,290,000	1,265,000	1,400,000	1,304,158	1,175,000	1,370,000	1,300,000	1,625,000	1,270,000	1,726,158	16,585,316
End Balance	5,662,000	4,897,000	3,913,000	3,968,000	3,808,000	5,678,842	5,718,842	7,868,842	7,373,842	6,743,842	6,239,448	5,598,290	5,598,290
Cash Inflows/Outflows	\$ (935,000)	\$ (765,000)	\$ (984,000)	\$ 55,000	\$ (160,000)	\$ 1,870,842	\$ 40,000	\$ 2,150,000	\$ (495,000)	\$ (630,000)	\$ (504,394)	\$ (641,158)	\$ (998,710)

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	15,000	15,000	15,000	15,000	15,000	15,300	15,000	15,000	17,000	19,500	15,000	19,000	190,800
Beg Cash Balance	57,200	72,045	86,908	101,753	116,618	131,493	146,639	161,489	176,348	193,174	212,479	227,344	57,200
Available Cash	72,200	87,045	101,908	116,753	131,618	146,793	161,639	176,489	193,348	212,674	227,479	246,344	248,000
Cash Payments	155	137	155	135	125	154	150	141	174	195	135	135	1,791
Debt Service													-
Transfers Out (PILOT, etc.)	-											200,000	200,000
Total Cash Outflows	155	137	155	135	125	154	150	141	174	195	135	200,135	201,791
End Balance	72,045	86,908	101,753	116,618	131,493	146,639	161,489	176,348	193,174	212,479	227,344	46,209	46,209
Cash Inflows/Outflows	\$ 14,845	\$ 14,863	\$ 14,845	\$ 14,865	\$ 14,875	\$ 15,146	\$ 14,850	\$ 14,859	\$ 16,826	\$ 19,305	\$ 14,865	\$ (181,135)	\$ (10,991)

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	253,650	229,150	201,537	177,117	156,947	124,947	188,947	183,561	274,561	259,561	228,818	205,818	253,650
Available Cash	260,150	236,037	207,117	206,947	184,947	224,947	213,561	304,561	289,561	270,818	235,818	217,818	621,318
Cash Payments	31,000	34,500	30,000	50,000	60,000	36,000	30,000	30,000	30,000	42,000	30,000	40,000	443,500
Debt Service													-
Transfers Out (PILOT, etc.)												3,000	3,000
Total Cash Outflows	31,000	34,500	30,000	50,000	60,000	36,000	30,000	30,000	30,000	42,000	30,000	43,000	446,500
End Balance	229,150	201,537	177,117	156,947	124,947	188,947	183,561	274,561	259,561	228,818	205,818	174,818	174,818
Cash Inflows/Outflows	\$ (24,500)	\$ (27,613)	\$ (24,420)	\$ (20,170)	\$ (32,000)	\$ 64,000	\$ (5,386)	\$ 91,000	\$ (15,000)	\$ (30,743)	\$ (23,000)	\$ (31,000)	\$ (78,832)

Solid Waste Fund 116	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 29,901	\$ 38,000	\$ 31,117	\$ 150,000	\$ 178,000	\$ 490,000	\$ 167,000	\$ 641,404	\$ 80,000	\$ 100,000	\$ 45,000	\$ 40,000	\$ 1,990,422
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	29,901	38,000	31,117	150,000	178,000	490,000	167,000	641,404	80,000	100,000	45,000	40,000	1,990,422
Beg Cash Balance	693,200	553,101	447,101	340,218	350,218	383,218	713,218	730,218	1,211,622	1,131,622	956,622	841,622	693,200
Available Cash	723,101	591,101	478,218	490,218	528,218	873,218	880,218	1,371,622	1,291,622	1,231,622	1,001,622	881,622	2,683,622
Cash Payments	170,000	144,000	138,000	140,000	145,000	160,000	150,000	160,000	160,000	275,000	160,000	180,000	1,982,000
Debt Service													-
Transfers Out (PILOT, etc.)												48,803	48,803
Total Cash Outflows	170,000	144,000	138,000	140,000	145,000	160,000	150,000	160,000	160,000	275,000	160,000	228,803	2,030,803
End Balance	553,101	447,101	340,218	350,218	383,218	713,218	730,218	1,211,622	1,131,622	956,622	841,622	652,819	652,819
Cash Inflows/Outflows	\$ (140,099)	\$ (106,000)	\$ (106,883)	\$ 10,000	\$ 33,000	\$ 330,000	\$ 17,000	\$ 481,404	\$ (80,000)	\$ (175,000)	\$ (115,000)	\$ (188,803)	\$ (40,381)

Local Purpose Fund 120	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 35,000	\$ 52,000	\$ 30,000	\$ 60,000	\$ 50,500	\$ 135,000	\$ 48,000	\$ 160,000	\$ 65,000	\$ 40,000	\$ 50,000	\$ 50,000	\$ 775,500
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	35,000	52,000	30,000	60,000	50,500	135,000	48,000	160,000	65,000	40,000	50,000	50,000	775,500
Beg Cash Balance	221,700	256,350	93,350	123,030	133,030	53,530	184,680	102,680	192,680	257,030	285,030	331,030	221,700
Available Cash	256,700	308,350	123,350	183,030	183,530	188,530	232,680	262,680	257,680	297,030	335,030	381,030	997,200
Cash Payments	350	215,000	320	50,000	130,000	3,850	130,000	70,000	650	12,000	4,000	160,000	776,170
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	350	215,000	320	50,000	130,000	3,850	130,000	70,000	650	12,000	4,000	160,000	776,170
End Balance	256,350	93,350	123,030	133,030	53,530	184,680	102,680	192,680	257,030	285,030	331,030	221,030	221,030
Cash Inflows/Outflows	\$ 34,650	\$ (163,000)	\$ 29,680	\$ 10,000	\$ (79,500)	\$ 131,150	\$ (82,000)	\$ 90,000	\$ 64,350	\$ 28,000	\$ 46,000	\$ (110,000)	\$ (670)

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	\$ 23,000	\$ 2,300	\$ 1,120	\$ 8,000	\$ 12,000	\$ 3,200	\$ 5,750	\$ 91,570
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	1,100	6,500	1,600	15,000	12,000	23,000	2,300	1,120	8,000	12,000	3,200	5,750	91,570
Beg Cash Balance	25,300	24,400	29,900	30,000	35,300	32,300	50,300	20,600	19,220	24,720	30,320	25,520	25,300
Available Cash	26,400	30,900	31,500	45,000	47,300	55,300	52,600	21,720	27,220	36,720	33,520	31,270	116,870
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	24,400	29,900	30,000	35,300	32,300	50,300	20,600	19,220	24,720	30,320	25,520	23,270	23,270
Cash Inflows/Outflows	\$ (900)	\$ 5,500	\$ 100	\$ 5,300	\$ (3,000)	\$ 18,000	\$ (29,700)	\$ (1,380)	\$ 5,500	\$ 5,600	\$ (4,800)	\$ (2,250)	\$ (2,030)

Highway Fund 131	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 217,000	\$ 195,000	\$ 200,000	\$ 200,000	\$ 250,000	\$ 365,000	\$ 225,000	\$ 400,000	\$ 178,000	\$ 200,000	\$ 200,000	\$ 190,000	\$ 2,820,000
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	217,000	195,000	200,000	200,000	250,000	365,000	225,000	600,000	178,000	200,000	200,000	190,000	3,020,000
Beg Cash Balance	1,834,500	1,351,500	1,236,500	1,016,500	1,096,500	1,191,500	1,366,500	1,414,379	1,744,379	1,527,379	1,452,379	1,323,576	1,834,500
Available Cash	2,051,500	1,546,500	1,436,500	1,216,500	1,346,500	1,556,500	1,591,500	2,014,379	1,922,379	1,727,379	1,652,379	1,513,576	4,854,500
Cash Payments	700,000	310,000	420,000	120,000	155,000	190,000	158,000	270,000	395,000	275,000	270,000	500,000	3,763,000
Debt Service							19,121						19,121
Transfers Out (PILOT, etc.)											58,803		58,803
Total Cash Outflows	700,000	310,000	420,000	120,000	155,000	190,000	177,121	270,000	395,000	275,000	328,803	500,000	3,840,924
End Balance	1,351,500	1,236,500	1,016,500	1,096,500	1,191,500	1,366,500	1,414,379	1,744,379	1,527,379	1,452,379	1,323,576	1,013,576	1,013,576
Cash Inflows/Outflows	\$ (483,000)	\$ (115,000)	\$ (220,000)	\$ 80,000	\$ 95,000	\$ 175,000	\$ 47,879	\$ 330,000	\$ (217,000)	\$ (75,000)	\$ (128,803)	\$ (310,000)	\$ (820,924)

School General Fund 141	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 535,000	\$ 3,656,000	\$ 3,198,000	\$ 4,175,400	\$ 4,060,000	\$ 5,670,000	\$ 4,390,000	\$ 6,100,000	\$ 3,510,000	\$ 3,675,000	\$ 800,000	\$ 6,000,000	\$ 45,769,400
Loan Proceeds													-
Transfers In (Operational & Debt)	-											100,000	100,000
Total Cash Inflows	535,000	3,656,000	3,198,000	4,175,400	4,060,000	5,670,000	4,390,000	6,100,000	3,510,000	3,675,000	800,000	6,100,000	45,869,400
Beg Cash Balance	7,985,000	6,820,000	8,576,000	8,024,000	8,412,513	8,722,513	10,642,513	11,282,513	13,632,513	13,392,513	13,280,626	10,055,626	7,985,000
Available Cash	8,520,000	10,476,000	11,774,000	12,199,400	12,472,513	14,392,513	15,032,513	17,382,513	17,142,513	17,067,513	14,080,626	16,155,626	53,854,400
Cash Payments	1,600,000	1,900,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	4,025,000	10,550,000	48,075,000
Debt Service				36,887						36,887			73,773
Transfers Out (PILOT, etc.)	100,000												100,000
Total Cash Outflows	1,700,000	1,900,000	3,750,000	3,786,887	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,786,887	4,025,000	10,550,000	48,248,774
End Balance	6,820,000	8,576,000	8,024,000	8,412,513	8,722,513	10,642,513	11,282,513	13,632,513	13,392,513	13,280,626	10,055,626	5,605,626	5,605,626
Cash Inflows/Outflows	\$ (1,165,000)	\$ 1,756,000	\$ (552,000)	\$ 388,513	\$ 310,000	\$ 1,920,000	\$ 640,000	\$ 2,350,000	\$ (240,000)	\$ (111,887)	\$ (3,225,000)	\$ (4,450,000)	\$ (2,379,374)

School Federal Projects Fund 142	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 6,000	\$ 10,000	\$ 250,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 250,000	\$ 268,000	\$ 2,884,000
Loan Proceeds													-
Transfers In (Operational & Debt)	100,000												100,000
Total Cash Inflows	106,000	10,000	250,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	250,000	268,000	2,984,000
Beg Cash Balance	9,750	109,750	109,750	109,750	109,750	109,750	109,750	109,750	109,750	109,750	109,750	109,750	9,750
Available Cash	115,750	119,750	359,750	409,750	409,750	409,750	409,750	409,750	409,750	409,750	359,750	377,750	2,993,750
Cash Payments	6,000	10,000	250,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	250,000	268,000	2,884,000
Debt Service													-
Transfers Out (PILOT, etc.)												100,000	100,000
Total Cash Outflows	6,000	10,000	250,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	250,000	368,000	2,984,000
End Balance	109,750	109,750	109,750	109,750	109,750	109,750	109,750	109,750	109,750	109,750	109,750	9,750	9,750
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	3,085,000	3,068,000	3,045,403	3,057,403	2,952,903	3,004,903	3,029,903	3,068,903	3,100,903	3,029,340	3,041,340	2,973,326	3,085,000
Available Cash	3,087,000	3,069,303	3,333,403	3,553,403	3,304,903	3,329,903	3,314,903	3,348,903	3,320,903	3,359,340	3,546,826	3,257,326	6,453,789
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	3,068,000	3,045,403	3,057,403	2,952,903	3,004,903	3,029,903	3,068,903	3,100,903	3,029,340	3,041,340	2,973,326	2,888,126	2,888,126
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	\$ 180,000	\$ 125,000	\$ 600,000	\$ 150,000	\$ 700,000	\$ 110,000	\$ 81,509	\$ 60,000	\$ 20,000	\$ 2,074,509
Loan Proceeds													-
Transfers In (Operational & Debt)	-											200,000	200,000
Total Cash Inflows	14,000	18,000	16,000	180,000	125,000	600,000	150,000	700,000	110,000	81,509	60,000	220,000	2,274,509
Beg Cash Balance	2,341,250	2,347,543	2,357,811	2,366,083	2,510,476	2,626,719	2,995,305	3,065,251	3,750,744	3,852,062	3,462,925	3,512,317	2,341,250
Available Cash	2,355,250	2,365,543	2,373,811	2,546,083	2,635,476	3,226,719	3,145,305	3,765,251	3,860,744	3,933,571	3,522,925	3,732,317	4,615,759
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	7,507	7,507	7,507	32,607	7,507	224,414	78,653	7,507	7,507	460,964	7,507	761,535	1,610,724
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	7,707	7,732	7,727	35,607	8,757	231,414	80,053	14,507	8,682	470,646	10,607	761,785	1,645,227
End Balance	2,347,543	2,357,811	2,366,083	2,510,476	2,626,719	2,995,305	3,065,251	3,750,744	3,852,062	3,462,925	3,512,317	2,970,532	2,970,532
Cash Inflows/Outflows	\$ 6,293	\$ 10,268	\$ 8,273	\$ 144,393	\$ 116,243	\$ 368,586	\$ 69,947	\$ 685,493	\$ 101,318	\$ (389,137)	\$ 49,393	\$ (541,785)	\$ 629,282

Education Debt Service Fund 156	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 40,000	\$ 87,500	\$ 80,000	\$ 175,000	\$ 810,000	\$ 380,000	\$ 160,000	\$ 485,000	\$ 125,000	\$ 80,000	\$ 76,000	\$ 90,000	\$ 2,588,500
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	40,000	87,500	80,000	175,000	810,000	380,000	160,000	485,000	125,000	80,000	76,000	90,000	2,588,500
Beg Cash Balance	2,995,800	3,035,200	3,121,700	3,095,025	3,267,625	4,068,625	4,403,768	4,561,168	5,036,168	3,629,143	3,708,368	3,783,368	2,995,800
Available Cash	3,035,800	3,122,700	3,201,700	3,270,025	4,077,625	4,448,625	4,563,768	5,046,168	5,161,168	3,709,143	3,784,368	3,873,368	5,584,300
Cash Payments	600	1,000	1,000	2,400	9,000	6,500	2,600	10,000	1,350	775	1,000	1,000	37,225
Debt Service			105,675			38,357			1,530,675			322,925	1,997,632
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	600	1,000	106,675	2,400	9,000	44,857	2,600	10,000	1,532,025	775	1,000	323,925	2,034,857
End Balance	3,035,200	3,121,700	3,095,025	3,267,625	4,068,625	4,403,768	4,561,168	5,036,168	3,629,143	3,708,368	3,783,368	3,549,443	3,549,443
Cash Inflows/Outflows	\$ 39,400	\$ 86,500	\$ (26,675)	\$ 172,600	\$ 801,000	\$ 335,143	\$ 157,400	\$ 475,000	\$ (1,407,025)	\$ 79,225	\$ 75,000	\$ (233,925)	\$ 553,643

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	719,900	520,060	120,210	-	-	-	-	-	-	-	-	-	719,900
Available Cash	720,060	520,210	120,350	-	-	-	-	-	-	-	-	-	720,350
Cash Payments	200,000	400,000	120,350	-	-	-	-	-	-	-	-	-	720,350
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	200,000	400,000	120,350	-	-	-	-	-	-	-	-	-	720,350
End Balance	520,060	120,210	-	-	-	-	-	-	-	-	-	-	-
Cash Inflows/Outflows	\$ (199,840)	\$ (399,850)	\$ (120,210)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(719,900)
Other Capital Projects Fund 178	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 30	\$ 30	\$ 30	\$ 30	\$ 25	\$ 25	\$ 20	\$ 20	\$ 20	\$ 15	\$ 15	\$ 13	273
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	-	-	-	30	25	25	20	20	20	15	15	13	183
Beg Cash Balance	9,685,500	9,685,500	9,435,500	9,185,500	8,935,530	8,235,555	7,935,580	7,635,600	7,335,620	6,535,640	6,035,655	5,535,670	9,685,500
Available Cash	9,685,500	9,685,500	9,435,500	9,185,530	8,935,555	8,235,580	7,935,600	7,635,620	7,335,640	6,535,655	6,035,670	5,535,683	9,685,683
Cash Payments	-	250,000	250,000	250,000	700,000	300,000	300,000	300,000	800,000	500,000	500,000	500,000	4,650,000
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	-	250,000	250,000	250,000	700,000	300,000	300,000	300,000	800,000	500,000	500,000	500,000	4,650,000
End Balance	9,685,500	9,435,500	9,185,500	8,935,530	8,235,555	7,935,580	7,635,600	7,335,620	6,535,640	6,035,655	5,535,670	5,035,683	5,035,683
Cash Inflows/Outflows	\$ -	\$ (250,000)	\$ (250,000)	\$ (249,970)	\$ (699,975)	\$ (299,975)	\$ (299,980)	\$ (299,980)	\$ (799,980)	\$ (499,985)	\$ (499,985)	\$ (499,987)	(4,649,817)

**Franklin County Government
Capital Improvements Program Status
Fiscal Year 2018**

Project Title: Southern Middle Tennessee Agricultural Pavilion

Project Description: Repair Sprinkler System

Project Begin Date: 1-Sep-17

Project End Date: 1-Nov-17

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

Expenditure Status: Project is being administered by Oliver, Little Gipson, Rhodes Engineering firm. Bid was open on May 23, 2016, we postponed this project till this year.

Project Title: Jail Expansion Project

Project Description: Expand Jail Capacity from 114 to 175 beds

Project Begin Date: 1-Jul-17

Project End Date: 31-Dec-18

Initial Loan Specifications: Bonded debt \$8,190,000

Expenditure Status: Project is being administered by Southeast Contractors, Inc & Oliver, Little Gipson, Rhodes Engineering firm. Bids will be let soon.

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-17

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 2018**

Tennessee College of Applied Technology - Franklin County

Project Title: Satelite TCAT Facility form Bedford County

Project Description: Build and equip 32,000 Sq Ft building for a TCAT - Franklin County

Project Begin Date: 1-Sep-17

Completion Date: 31-Dec-18

Initial Loan Specifications: Grant of \$4,990,000 and Commission dedicated \$1M of Reserves

Expenditure Status: CDBG Grant contract in process. Will be built in a combined effort with TN Board of Regents -whom will receive the building & equipment for state technical programs in Franklin County.

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-Mar-18

Completion Date: unknown

Initial Loan Specifications: School Board in the process of requesting a bond for this project \$37M

Expenditure Status: School Board Directorship in transition 7/1/2017. This project is currently on hold.
