

Budget Document for the Year Ending June 30, 2019

Franklin County, Tennessee

Approved July 16, 2018



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

Photo Compliments of
Annette Sisk Photography

FRANKLIN COUNTY, TENNESSEE

Budget for the Year Ending June 30, 2019

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RESOLUTION # 8e-0718

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FRANKLIN COUNTY,
TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee assembled in regular session on the 16 day of July, 2018, 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, 2018 and ending June 30, 2019 according to the following schedule:

General Fund	
County Commission	\$ 356,771
Beer Board	650
County Mayor	205,257
County Attorney	10,800
Election Commission	281,993
Register of Deeds	358,364
Planning	164,425
County Buildings	1,507,040
Other General Administration - IT	83,800
Property Assessor	583,261
County Trustee	345,434
County Clerk	596,431
Finance Department	739,046
Circuit Court	1,001,773
General Sessions Court	319,433
Drug Court Program	102,430
Chancery Court	237,918
Juvenile Court	138,243
Judicial Commissioners	174,678
Other Administration of Justice	25,000
Probation Services	136,966
Sheriff's Department	4,070,488
Administration of the Sex Offender	15,783
Jail	2,350,600
Community Reentry Program	166,036
Juvenile Services	42,520
Civil Defense	161,731
Rescue Squad	30,000
Consolidated Communications	897,835
County Coroner	31,000
Public Safety Grants	35,600
Local Health Center	35,450
Rabies & Animal Control	261,859
Other Local Health Services	212,734

Appropriation to State		30,646
General Welfare Assistance		17,775
Litter Control		97,287
Other Waste Collections		45,768
Other Public Health & Welfare		4,755
Senior Citizen's Assistance		37,450
Parks and Fair Boards		40,734
Agriculture Extension		111,782
Soil Conservation		90,812
Industrial Development		652,610
Other Economic & Community Development		1,015,470
Veterans Services		86,916
Other Charges		828,442
Capital Outlay		480,000
Transfers Out		-
Total General Fund	\$	19,221,795
<u>Courthouse Jail Maintenance Fund</u>		
Other Charges	\$	2,000
Transfers Out		210,000
Total Courthouse Jail Maintenance Fund	\$	212,000
<u>Library Fund</u>		
Libraries	\$	379,313
Other Charges		39,960
Social, Cultural & Recreational Projects		7,560
Transfers Out		3,000
Total Library Fund	\$	429,833
<u>Solid Waste/Sanitation Fund</u>		
Sanitation Education/Information	\$	2,300
Convenience Centers		414,629
Transfer Stations		1,474,665
Post closure Care Cost		12,000
Other Charges		102,750
Transfers Out		48,803
Total Solid Waste/Sanitation Fund	\$	2,055,146
<u>Local Purpose(Rural Fire) Fund</u>		
Fire Prevention & Control	\$	610,000
Other Charges		11,450
Total Local Purpose (Rural Fire) Fund	\$	621,450
<u>Drug Control Fund</u>		
Drug Enforcement	\$	68,400
Other Charges		825
Total Drug Control Fund	\$	69,225

Highway/Public Works Fund

Administration	\$	350,332
Highway & Bridge Maintenance		947,396
Operation & Maintenance of Equipment		364,682
Quarry Operations		351,134
Other Charges		240,711
Capital Outlay		1,827,568
Principal on Debt		15,072
Interest on Debt		4,050
Transfers Out		53,803
Total Highway/Public Works Fund	\$	4,154,749

General Debt Service Fund

General Government Debt Service	\$	2,512,984
Total General Debt Service Fund	\$	2,512,984

Education Debt Service Fund

Education Debt Service	\$	2,231,038
Transfers Out		-
Total Education Debt Service Fund	\$	2,231,038

General Purpose School Fund**Instruction**

Regular Instruction	\$	21,587,306
Alternative School		272,722
Special Education		3,643,987
Vocational Education		1,365,140
Student Body Education		495,359
Adult Education		-

Support Services

Attendance		227,618
Health Services		580,525
Other Support Services		1,375,162
Regular Instruction		1,306,138
Special Education		552,413
Vocational Education		67,750
Technology Department		977,186
Adult Education		-
Board of Education		1,190,542
Director of Schools		517,731
Office of the Principal		2,551,494
Fiscal Services		11,561
Human Resources		262,013
Operation of the Plant		3,584,004
Maintenance of Plant		1,421,020
Transportation		2,412,506
Central and Other		161,465

Non-Instructional Services

Community Services		634,125
Early Childhood Education		1,124,023
Capital Outlay		190,000
Debt Service		73,774
Transfers Out		-

Total General Purpose School Fund	\$	46,585,562
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Federal Projects Fund**Instruction**

Regular Instruction Program	\$	1,103,985
Special Education Program		870,192
Vocational Education Program		73,777

Support Services

Health Services	\$	57,673
Other Student Support		75,994
Regular Instruction Program		234,883
Special Education Program		182,620
Vocational Education Program		-
Special Education Program		-
Transportation		253,790

Transfers Out	\$	100,000
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Total Federal Projects Fund	\$	2,952,915
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Central Cafeteria Fund**Non-Instructional Services**

Food Service	\$	3,872,126
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Total Central Cafeteria Fund	\$	3,872,126
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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 2019, then transferred back by June 30, 2019.

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, 2019. 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 2018-19 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, 2019.

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 2016 and prior years and the interest and penalty thereon collected during the year ending June 30, 2019 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2017. 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, 2019.

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, 2018. This resolution shall be spread upon the minutes of the Board of County Commissioners.

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-0718 Approve Appropriations 2018/2019

This document was approved at a regular session meeting of the Franklin County Board of Commissioners on July 16, 2018 and recorded on file in my office in Commissioner's Minute Book 34.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 17th day of July 2018.




Phillip Custer, County Clerk
of Franklin County, Tennessee

COUNTY CLERK

RESOLUTION # 8d-0718

**RESOLUTION FIXING THE TAX LEVY IN
FRANKLIN COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2018**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee, assembled in regular session on this 16th day of July, 2018, that the combined property tax rate for Franklin County, Tennessee for the fiscal year beginning July 1, 2018 shall be \$2.3562 inside the cities of Winchester and Tullahoma and the town of Sewanee, \$2.5995 within the remaining cities, and \$2.6736 outside on each \$100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

Fund	Outside Cities	Cities Except Sewanee, Winchester & Tullahoma	Sewanee, Winchester & Tullahoma
County	\$ 1.0588	\$ 1.0588	\$ 1.0588
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	0.1168	0.1168	0.1168
Education Debt Service	0.0472	0.0472	0.0472
	<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 2018.

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 16th day of July, 2018.

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 & Finney

MOTION: Stines SECOND: Snead

VOTES: AYES: 13 NAYS 0 PASS

DECLARATION: Passed

CLERK'S CERTIFICATE



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

Resolution 8d-0718 Approve the Tax Levy 2018

This document was approved at a regular session meeting of the Franklin County Board of Commissioners on July 16, 2018 and recorded on file in my office in Commissioner's Minute Book 34.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 17th day of July 2018.




Phillip Custer, County Clerk
of Franklin County, Tennessee

COUNTY CLERK

Appropriation Resolution

Fund	Beginning Fund Balance (Spendable) 7/1/18	Revenues	Debt Proceeds	Transfers In	Expenditures	Transfers Out	Appropriations	Increase or Use of Cash Balance	Estimated Ending Fund Balance/Net Position 6/30/19	Do Total Appropriations Agree with Detail Budget?	Is Est. Cash Bal. Less Than 1 Month's Avg. Exp. Or 8.33%	
101 General	\$ 1,358,328	\$ 18,998,418	\$ -	\$ 105,606	\$ 19,221,795	\$ -	\$ 19,221,795	\$ (117,771)	\$ 1,240,557	Yes	8.69%	Delay Tax Rev
112 Courthouse Jail Maintenance	\$ 53,207	\$ 185,000	\$ -	\$ -	\$ 2,000	\$ 210,000	\$ 212,000	\$ (27,000)	\$ 26,207	Yes	0.07%	
115 Library Fund	\$ 196,841	\$ 379,152	\$ -	\$ -	\$ 426,833	\$ 3,000	\$ 429,833	\$ (50,681)	\$ 146,159	Yes	7.35%	
116 Solid Waste/Sanitation	\$ 1,074,095	\$ 2,254,903	\$ -	\$ -	\$ 2,006,343	\$ 48,803	\$ 2,055,146	\$ 199,757	\$ 1,273,852	Yes	8.27%	
120 Local Purpose Tax	\$ 191,626	\$ 744,909	\$ -	\$ -	\$ 621,450	\$ -	\$ 621,450	\$ 123,459	\$ 315,084	Yes	11.91%	Increment Pymts
122 Drug Control	\$ 19,372	\$ 57,600	\$ -	\$ -	\$ 69,225	\$ -	\$ 69,225	\$ (11,625)	\$ 7,747	Yes	8.74%	Fed Rev Varies
131 Highway/Public Works	\$ 1,592,904	\$ 4,026,063	\$ -	\$ -	\$ 4,100,946	\$ 53,803	\$ 4,154,749	\$ (128,686)	\$ 1,464,218	Yes	5.48%	
141 School General Fund	\$ 5,141,191	\$ 43,760,291	\$ -	\$ -	\$ 46,585,562	\$ -	\$ 46,585,562	\$ (2,825,271)	\$ 2,315,920	Yes	3.64%	
142 Federal Projects Fund	\$ 9,153	\$ 2,852,915	\$ -	\$ 100,000	\$ 2,852,915	\$ 100,000	\$ 2,952,915	\$ 0	\$ 9,153	Yes	0.20%	
143 School Cafeteria Fund	\$ 2,458,165	\$ 3,147,748	\$ -	\$ -	\$ 3,872,126	\$ -	\$ 3,872,126	\$ (724,378)	\$ 1,733,787	Yes	5.68%	
151 General Debt Service	\$ 2,973,313	\$ 1,401,242	\$ -	\$ 210,000	\$ 2,512,984	\$ -	\$ 2,512,984	\$ (901,742)	\$ 2,071,572	Yes	0.64%	
156 Education Debt Service	\$ 3,519,853	\$ 2,136,608	\$ -	\$ -	\$ 2,231,038	\$ -	\$ 2,231,038	\$ (94,430)	\$ 3,425,422	Yes	0.07%	
Totals	\$ 18,588,048	\$ 79,944,848	\$ -	\$ 415,606	\$ 84,503,217	\$ 415,606	\$ 84,918,823	\$ (4,558,368)	\$ 14,029,679			

Detailed Budget

Fund	Estimated Beginning Cash 7/01/2018	Revenues	Debt Proceeds	Transfers In	(Est. Rev + Debt Proceeds + Transfers In) Total Estimated Receipts	Expenditures	Transfers Out	(Expenditures + Transfers Out) Appropriations	Estimated Ending Fund Balance Include Reserves 6/30/2019	Estimated Ending Fund Balance without Reserves 6/30/2019	(Est. Receipts - Appropriations) Increase / Decrease	Estimated Ending Cash 6/30/2019	End Fund Balance	Ending Cash as a Percent of Expenditures
101 General	\$ 5,565,961	\$ 18,998,418	\$ -	\$ 105,606	\$ 19,104,024	\$ 19,221,795	\$ -	\$ 19,221,795	\$ 5,886,584	\$ 1,240,557	\$ (117,771)	\$ 4,723,190	\$ 1,240,557	24.57%
112 Courthouse Jail Maintenance	\$ 36,655	185,000	-	-	185,000	2,000	210,000	212,000	26,207	26,207	(27,000)	15,455	26,207	7.29%
115 Library Fund	\$ 212,425	379,152	-	-	379,152	426,833	3,000	429,833	146,159	146,159	(50,681)	161,744	146,159	37.63%
116 Solid Waste/Sanitation	\$ 921,593	2,254,903	-	-	2,254,903	2,006,343	48,803	2,055,146	1,273,852	1,273,852	199,757	1,121,350	1,273,852	54.56%
120 Local Purpose Tax	\$ 469,460	744,909	-	-	744,909	621,450	-	621,450	528,856	315,084	123,459	592,919	315,084	95.41%
122 Drug Control	\$ 74,963	57,600	-	-	57,600	69,225	-	69,225	21,237	7,747	(11,625)	63,338	7,747	91.50%
131 Highway/Public Works	\$ 1,967,486	4,026,063	-	-	4,026,063	4,100,946	53,803	4,154,749	1,883,912	1,464,218	(128,686)	1,958,800	1,464,218	47.15%
141 School General Fund	\$ 7,775,808	43,760,291	-	-	43,760,291	46,585,562	-	46,585,562	4,716,046	2,315,920	(2,825,271)	4,776,764	2,315,920	10.25%
142 Federal Projects Fund	\$ 1,734	2,852,915	-	100,000	2,952,915	2,852,915	100,000	2,952,915	9,153	9,153	0	1,734	9,153	0.06%
143 School Cafeteria Fund	\$ 3,313,143	3,147,748	-	-	3,147,748	3,872,126	-	3,872,126	(3,517,996)	(3,517,996)	(724,378)	2,588,765	1,733,787	66.86%
151 General Debt Service	\$ 2,952,185	1,401,242	-	210,000	1,611,242	2,512,984	-	2,512,984	2,071,572	2,071,572	(901,742)	2,050,442	2,071,572	81.59%
156 Education Debt Service	\$ 3,435,097	2,136,608	-	-	2,136,608	2,231,038	-	2,231,038	3,425,422	3,425,422	(94,430)	3,340,668	3,425,422	149.74%
Totals	\$ 26,726,510	\$ 79,944,848	\$ -	\$ 415,606	\$ 80,360,454	\$ 84,503,217	\$ 415,606	\$ 84,918,823	\$ 16,471,005	\$ 8,777,896	\$ (4,558,368)	\$ 21,395,169	\$ 14,029,679	

Franklin County, Tennessee
Debt Service
FY 2019

Schedule A-2

	Principal	Interest	Debt Service		Principal	Interest	Debt Service
Fund: General					Fund: Educ Debt Service		
Schedule of Outstanding Debt	\$ -	\$ -	\$ -		Schedule of Outstanding Debt	\$ 6,689,650	\$ 604,601 \$ 7,294,251
Less Budgeted Debt Payments					Less Budgeted Debt Payments	1,945,000	245,288 2,190,288
Difference	\$ -	\$ -	\$ -		Difference	\$ 4,744,650	\$ 359,313 \$ 5,103,963
Fund: Highway					Fund: General Purpose School		
Schedule of Outstanding Debt	\$ 83,066	\$ 12,540	\$ 95,607		Schedule of Outstanding Debt	\$ 139,185	\$ 8,361 \$ 147,546
Less Budgeted Debt Payments	15,072	4,049	19,121		Less Budgeted Debt Payments	67,959	5,814 73,773
Difference	\$ 67,994	\$ 8,491	\$ 76,485		Difference	\$ 71,226	\$ 2,547 \$ 73,773
Fund: Gen Debt Service					Fund: School Federal Projects		
Schedule of Outstanding Debt	\$ 21,277,618	\$ 5,875,882	\$ 27,153,499		Schedule of Outstanding Debt 7/1/2018	\$ 100,000	\$ - \$ 100,000
Less Budgeted Debt Payments	1,614,617	849,367	2,463,984		Less Budgeted Debt Payments 6/30/19	100,000	- 100,000
Difference	\$ 19,663,001	\$ 5,026,515	\$ 24,689,515		Difference	\$ -	\$ - \$ -

Statement of Estimated Revenue from Current Property Taxes
2018 Assessments Based upon Estimated Assessed Value of:

\$	1,003,854,347	Common Rate
\$	700,927,078	Solid Waste
\$	531,009,630	Rural Fire
\$	2,235,791,055	Total Assessed Value

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 2.00%	Net Estimated Collection of Taxes
101 County General (+0.15)	1.0588	10,628,810	212,576	10,416,234
115 Library	0.0311	312,199	6,244	305,955
116 Solid Waste/Sanitation *	0.2433	1,705,356	34,107	1,671,248
120 Local Purpose Tax **	0.0741	393,478	7,870	385,609
131 Highway/Public Works	0.0629	631,424	12,628	618,796
141 General Purpose School	1.0394	10,434,328	208,687	10,225,642
151 General Debt Service (-0.09)	0.1168	1,172,502	23,450	1,149,052
156 Education Debt Service (-0.06)	0.0472	473,819	9,476	464,343
	\$2.6736/2.5995			
Total	2.3562	\$ 25,751,916	\$ 515,038	\$ 25,236,878

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)

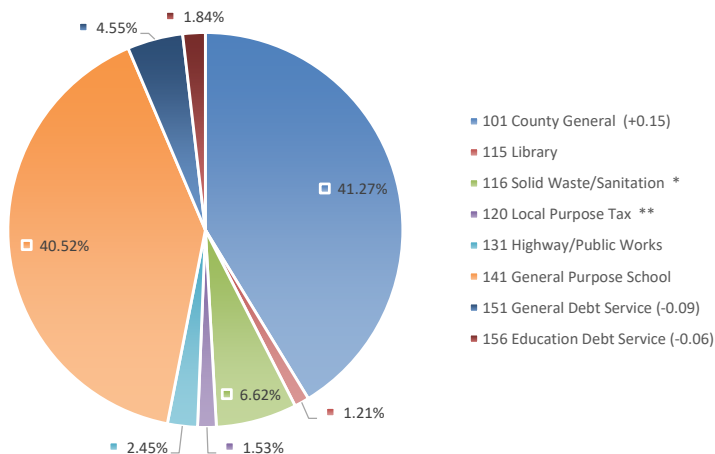
* Rate is \$0.00 per \$100 for Tullahoma, Winchester and Sewanee; \$0.1543 for remainder of county.

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

<u>Value of Penny</u>	2018	2017	Change in Value
Common Rate Value	\$ 98,378	\$ 97,187	\$ 1,191
*Solid Waste Value	\$ 68,691	\$ 68,588	\$ 103
**Rural Fire Value	\$ 52,039	\$ 52,195	\$ (156)

Tax Rate Compared PY	2018	2017	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

Percentage of Property Tax By Fund



Local Option Sales Tax Comparison & History

Month	F/Y 2017/18	F/Y 2016/17	F/Y 2015/16
July	\$ 480,132	\$ 489,981	\$ 448,922
August	450,466	479,258	426,278
September	447,822	447,007	416,813
October	477,181	452,976	420,911
November	452,686	456,993	407,160
December	428,158	442,997	389,848
January	559,073	530,881	496,405
February	398,747	394,354	346,423
March	373,222	354,509	369,838
April	478,436	448,627	459,723
May	444,381	491,318	458,449
June (17/18 Est & Cur)	486,796	486,796	462,037
Total for Fiscal Year	\$ 5,477,099	\$ 5,475,698	\$ 5,102,809

School General Fund 141

Fiscal Year	Budgeted	Collected	Difference
*2014/15	\$ 3,930,600	\$ 3,930,600	\$ -
*2015/16	3,930,600	4,412,267	(481,667)
2016/17	4,300,600	4,611,733	(311,133)
2017/18 YTD	4,627,000	4,672,816	(45,816)

Education Debt Service Fund 156

Fiscal Year	Budgeted	Collected	Difference
*2014/15	\$ 552,648	\$ 1,064,479	\$ (511,831)
*2015/16	1,064,000	700,574	363,426
2016/17	760,000	829,335	(69,335)
2017/18 YTD	850,000	845,101	4,899

*Note: Fiscal Years 2014/15 & 2015/16 had adjustments between both funds that altered the budgeted/collected amounts

**Note: Shaded area represents estimated figures for the current fiscal year

**Franklin County, TN Government
Schedule of Debt Payments
for Fiscal Year 2018-2019**

GO Bonds

Loan Name	Authorized & Unissued	Amount Outstanding at 6/30/18	Payment Fund	Principal	Interest	Total Debt
				Due in FY 2018-19	Due in FY 2018-19	Service for FY 2018-19
* Jail Expansion Bond & Misc. Equip Dec 2017	-	7,200,000.00	Gen. Debt	100,000.00	304,200.00	404,200.00
Jail Expansion Bond Series June 2017	-	8,190,000.00	Gen. Debt	430,000.00	321,600.00	751,600.00
Judicial Ctr Refund 1 Bonds -- Series 2017	-	1,260,000.00	Gen. Debt	40,000.00	45,456.26	85,456.26
Judicial Ctr Refund 2 -- Series 2017	-	2,400,000.00	Gen. Debt	475,000.00	120,000.00	595,000.00
CON 7 YR Hwy Capital Road b Series 2015	-	571,428.00	Gen. Debt	142,857.00	12,742.84	155,599.84
CON 7 YR Hwy Capital Road a Series 2015	-	1,142,000.00	Gen. Debt	286,000.00	26,608.60	312,608.60
CON 7 YR SW/Hwy Equipment - Series 2014	-	192,840.00	Gen. Debt	64,290.00	5,142.13	69,432.13
CON for ID Board Land -- Series 2010	-	321,349.72	Gen. Debt	76,470.09	13,616.91	90,087.00
School Capital Refund -- Series 2017	-	1,265,000.00	Educ. Debt	185,000.00	63,250.00	248,250.00
School Refunding Series 2013	-	824,650.00	Educ. Debt	280,000.00	17,000.00	297,000.00
School FCHS Refund --Series 2009	-	4,600,000.00	Educ. Debt	1,480,000.00	165,037.50	1,645,037.50
CON 12YR for HWY Land - Series 2011	-	83,066.11	Highway	15,071.85	4,049.47	19,121.32
TOTAL GO BONDS	\$ -	\$ 28,050,333.83		\$ 3,574,688.94	\$ 1,098,703.71	\$ 4,673,392.65

Revenue Bonds

* & ** School Fed Proj TRANS (annual from BOE)	-	100,000.00	Educ. Debt	100,000.00	-	100,000.00
TOTAL REVENUE BONDS	\$ -	\$ 100,000.00		\$ 100,000.00	\$ -	\$ 100,000.00

Capital Leases

School Excel Light State -- 2010 (\$581K)	-	139,185.13	GP School	67,959.37	5,813.75	73,773.12
TOTAL CAPITAL LEASES	\$ -	\$ 139,185.13		\$ 67,959.37	\$ 5,813.75	\$ 73,773.12

<u>Debt Service by Fund</u>				<u>Debt Service By Function</u>			
	Principal	Interest	Total		Principal	Interest	Total
General Debt Service Fund	\$ 1,614,617	\$ 849,367	\$ 2,463,984	Public Safety	\$ 1,035,830	\$ 763,361	\$ 1,799,191
Education Debt Service Fund	1,945,000	245,288	2,190,288	Public Health	27,746	21,561	49,307
General Fund	0	0	0	Education	2,112,959	251,101	2,364,061
Highway/Public Works Fund	15,072	4,049	19,121	Highway	489,643	54,877	544,520
School GP Fund	67,959	5,814	73,773	Administration	76,470	13,617	90,087
School Federal Projects Fund	100,000	-	100,000		\$ 3,742,648	\$ 1,104,517	\$ 4,847,166
	\$ 3,742,648	\$ 1,104,517	\$ 4,847,166				

<u>Notes:</u>		<u>Per Capita Debt Ratios (6/30/17)</u>	
*New Bond Issuance 12/27/17 Jail Expansion Bond & Equipment Series 2017		O/S Debt	\$751.84
***Possible Bond Anticipation Note \$1.8M for Middle Schools Project in FY 2018/19		Gross Direct Debt	751.84
		Net Direct Debt	622.89
		Total Net Overlapping Debt	38.38
		Overall Net Debt	661.28

<u>Population (Source: US Bureau of Census)</u>	<u>Debt Ratios (6/30/17)</u>	
	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

	Assessed Value	Est. Actual Value
O/S Debt To	3.15%	0.86%
Net Direct Debt to	2.61%	0.71%
Total Net Overlapping Debt to	16.00%	0.04%
Overall Net Debt to	2.77%	0.76%

Schedule of Budgeted Debt Payments
Fiscal Year 2018/19
Franklin County, TN

General Debt Service Fund # 151

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
Monthly	ID Board Land	\$ 76,470	\$ 13,617	\$ 90,087	12 YR Capital Note
10/1/2018	Hwy Road 15a Series	\$ -	\$ 13,304	\$ 13,304	7 YR Capital Note
10/1/2018	Hwy Road 15b Series	\$ -	\$ 6,371	\$ 6,371	7 YR Capital Note
12/1/2018	Jail Bonds 6/17 Series	\$ -	\$ 160,800	\$ 160,800	GO Bond
12/1/2018	Jail Bonds 12/17 Series	\$ -	\$ 152,100	\$ 152,100	GO Bond
12/1/2018	Jud Ctr 1 Refund 17 Series	\$ -	\$ 22,728	\$ 22,728	GO Bond
12/1/2018	Jud Ctr 2 Refund 17 Series	\$ -	\$ 60,000	\$ 60,000	GO Bond
1/9/2019	SW/Hwy Equip 14 Series	\$ 64,290	\$ 5,142	\$ 69,432	7 YR Capital Note
4/1/2019	Hwy Road 15a Series	\$ 286,000	\$ 13,304	\$ 299,304	7 YR Capital Note
4/1/2019	Hwy Road 15b Series	\$ 142,857	\$ 6,371	\$ 149,228	7 YR Capital Note
6/1/2019	Jail Bonds 6/17 Series	\$ 430,000	\$ 160,800	\$ 590,800	GO Bond
6/1/2019	Jail Bonds 12/17 Series	\$ 100,000	\$ 152,100	\$ 252,100	GO Bond
6/1/2019	Jud Ctr 1 Refund 17 Series	\$ 40,000	\$ 22,728	\$ 62,728	GO Bond
6/1/2019	Jud Ctr 2 Refund 17 Series	\$ 475,000	\$ 60,000	\$ 535,000	GO Bond
Total Gen Debt		\$ 1,614,617	\$ 849,367	\$ 2,463,984	

Education Debt Service Fund # 156

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
9/1/2018	FCCHS Refund 2009	\$ -	\$ 82,519	\$ 82,519	GO Bond
12/1/2018	School Ref 13 Series	\$ -	\$ 8,500	\$ 8,500	GO Bond
12/1/2018	School Refund 2017	\$ -	\$ 31,625	\$ 31,625	GO Bond
3/1/2019	FCCHS Refund 2009	\$ 1,480,000	\$ 82,519	\$ 1,562,519	GO Bond
6/1/2019	School Ref 13 Series	\$ 280,000	\$ 8,500	\$ 288,500	GO Bond
6/1/2019	School Refund 2017	\$ 185,000	\$ 31,625	\$ 216,625	GO Bond
Total Educ Debt		\$ 1,945,000	\$ 245,288	\$ 2,190,288	

GP Schools Fund # 141

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
10/1/2018	Excel Lighting Lease	\$ 33,581	\$ 3,306	\$ 36,887	Capital Lease
4/1/2019	Excel Lighting Lease	\$ 34,378	\$ 2,508	\$ 36,887	Capital Lease
Total Gen Schools		\$ 67,959	\$ 5,814	\$ 73,773	

Schedule of Budgeted Debt Payments
 Fiscal Year 2018/19
 Franklin County, TN

Highway Fund # 131

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
2/1/2019	Quarry Land	\$ 15,072	\$ 4,049	\$ 19,121	12 Yr. Capital Note
Total Highway		\$ 15,072	\$ 4,049	\$ 19,121	

School Federal Projects Fund # 142

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
6/30/2019	Annual TRANS	\$ 100,000	\$ -	\$ 100,000	Inter Fund TRANS
Total Federal Projects		\$ 100,000	\$ -	\$ 100,000	

Fund Summary by Category/Department
Fiscal Year 2018/19

		2016-2017	2017-2018	2017-2018	2018-2019
		Actual	Amended	Estimated	Budgeted
101	County General Revenues				
40000	Local Taxes	\$ 9,500,021	\$ 10,119,205	\$ 10,119,205	\$ 11,843,734
41000	Licenses & Permits	88,358	110,440	110,440	112,000
42000	Fines, Forfeitures & Penalties	215,748	214,121	214,121	216,345
43000	Charges for Current Services	391,393	415,649	415,649	418,315
44000	Other Local Revenues	149,439	98,666	98,666	110,450
45000	Fees Received from County Officials	1,973,030	2,035,625	2,035,625	2,052,000
46000	State of Tennessee	2,471,821	2,731,665	2,731,665	3,463,139
47000	Federal Government	430,483	934,878	934,878	573,936
48000	Other Government & Citizens	223,457	307,122	307,122	208,500
49000	Other Sources	417,371	273,771	273,771	105,606
Total Co General Fund Revenue Category Summary		\$ 15,861,121	\$ 17,241,142	\$ 17,241,142	\$ 19,104,024
101	County General Expenditures				
	General Government				
51100	County Commission	\$ 423,954	\$ 608,675	\$ 582,765	\$ 356,771
51220	Beer Board	269	650	50	650
51300	County Mayor	179,425	198,278	196,570	205,257
51400	County Attorney	9,600	10,800	10,800	10,800
51500	Election Commission	274,797	234,070	229,021	281,993
51600	Register of Deeds	323,331	344,401	337,794	358,364
51720	Planning	150,940	160,527	155,608	164,425
51800	County Buildings	1,805,526	1,934,072	1,904,279	1,507,040
51900	Other General Administration - IT	33,848	27,250	24,537	83,800
	Finance				
52300	Property Assessor	455,921	512,253	504,287	583,261
52400	County Trustee	325,996	332,936	326,848	345,434
52500	County Clerk	571,442	582,665	578,227	596,431
52900	Finance Department	653,494	675,095	670,055	739,046
	Administration of Justice				
53100	Circuit Court	938,447	966,718	965,445	1,001,773
53300	General Sessions Court	299,678	310,722	308,814	319,433
53330	Drug Court Program	62,899	94,441	93,957	102,430
53400	Chancery Court	202,300	225,077	219,720	237,918
53500	Juvenile Court	130,384	134,080	131,158	138,243
53700	Judicial Commissioners	139,211	166,844	160,430	174,678
53900	Other Administration of Justice	9,659	27,600	22,000	25,000
53910	Probation Services	129,849	131,810	128,793	136,966

Fund Summary by Category/Department
Fiscal Year 2018/19

	2016-2017	2017-2018	2017-2018	2018-2019
	Actual	Amended	Estimated	Budgeted
Public Safety				
54110 Sheriff's Department	3,703,028	4,033,187	3,988,693	4,070,488
54160 Administration of the Sex Offender	13,847	15,889	13,350	15,783
54210 Jail	2,011,350	2,431,222	2,418,285	2,350,600
54230 Community Reentry Program	244,116	261,646	253,109	166,036
54240 Juvenile Services	41,369	42,520	30,000	42,520
54410 Civil Defense	113,086	141,602	134,326	161,731
54420 Rescue Squad	65,324	31,580	29,926	30,000
54490 Consolidated Communications	791,199	821,256	817,047	897,835
54610 County Coroner	29,940	37,100	34,076	31,000
54710 Public Safety Grants	14,170	36,940	32,547	35,600
Public Health & Welfare				
55110 Local Health Center	32,443	39,066	27,785	35,450
55120 Rabies & Animal Control	244,750	263,628	258,846	261,859
55190 Other Local Health Services	146,656	201,540	150,162	212,734
55390 Appropriation to State	29,946	25,846	25,846	30,646
55510 General Welfare Assistance	17,775	17,775	17,775	17,775
55731 Litter Control	93,944	102,022	100,305	97,287
55739 Other Waste Collections	37,010	40,988	39,061	45,768
55900 Other Public Health & Welfare	17,566	13,833	9,078	4,755
Social, Cultural & Recreational				
56300 Senior Citizen's Assistance	45,536	26,950	26,950	37,450
56700 Parks and Fair Boards	41,324	47,804	43,471	40,734
Agricultural & Natural Resources				
57100 Agriculture Extension	73,669	101,448	97,866	111,782
57500 Soil Conservation	78,022	56,692	53,340	90,812
Other Operations				
58120 Industrial Development	54,564	572,254	559,533	652,610
58190 Other Economic & Community Development	328,849	285,470	285,470	1,015,470
58300 Veterans Services	69,824	79,513	70,673	86,916
58400 Other Charges	701,404	813,635	708,638	828,442
90000 Capital Projects	354,095	66,655	59,815	480,000
99100 Transfers Out	-	1,000,000	1,000,000	-
Total General Fund Department Exp Summary	\$ 16,515,776	\$ 19,287,024	\$ 18,837,130	\$ 19,221,795

Fund Summary by Category/Department
Fiscal Year 2018/19

		2016-2017	2017-2018	2017-2018	2018-2019
		Actual	Amended	Estimated	Budgeted
112	Crthouse/Jail Maint. Fund Revenues				
40000	Local Taxes	\$ 181,699	\$ 183,500	\$ 185,000	\$ 185,000
Total Crthouse Fund Revenue Category Summary		\$ 181,699	\$ 183,500	\$ 185,000	\$ 185,000
112	Crthouse/Jail Maintenance Expenditures				
58400	Other Charges	\$ 1,839	\$ 2,000	\$ 1,950	\$ 2,000
99100	Transfers Out	145,000	200,000	200,000	210,000
Total Crthouse/Jail Fund Dept Exp Summary		\$ 146,839	\$ 202,000	\$ 201,950	\$ 212,000
115	Library Revenues				
40000	Local Taxes	\$ 296,210	\$ 317,188	\$ 317,015	\$ 325,690
41000	Licenses & Permits	1,681	2,075	1,775	1,750
43000	Charges for Current Services	14,587	11,250	10,940	11,000
44000	Other Local Revenues	2,397	3,073	1,900	8,162
47000	Federal Government	1,464	3,698	5,101	2,500
48000	Other Government & Citizens	30,144	30,015	29,650	30,050
49000	Other Sources	-	-	-	-
Total Library Fund Revenue Category Summary		\$ 346,483	\$ 367,299	\$ 366,381	\$ 379,152
115	Library Expenditures				
56500	Libraries	\$ 355,567	\$ 364,053	\$ 355,217	\$ 379,313
58400	Other Charges	37,054	39,724	36,617	39,960
91150	Social, Cultural & Recreational Projects	1,615	4,000	2,520	7,560
99100	Transfers Out	3,000	3,000	3,000	3,000
Total Library Fund Department Exp Summary		\$ 397,236	\$ 410,777	\$ 397,354	\$ 429,833

Fund Summary by Category/Department
Fiscal Year 2018/19

		2016-2017	2017-2018	2017-2018	2018-2019
		Actual	Amended	Estimated	Budgeted
116	Solid Waste Fund Revenue				
40000	Local Taxes	\$ 1,622,074	\$ 1,744,155	\$ 1,744,340	\$ 1,774,803
41000	Licenses & Permits	13,187	13,593	13,593	13,600
43000	Charges for Current Services	47,482	102,862	102,845	151,500
44000	Other Local Revenues	270,908	288,500	288,500	290,000
46000	State of Tennessee	22,992	133,230	132,795	25,000
47000	Federal Government	-	-	-	-
49000	Other Sources	-	-	-	-
Total Solid Waste Fund Rev Category Summary		\$ 1,976,643	\$ 2,282,340	\$ 2,282,073	\$ 2,254,903
116	Solid Waste/Sanitation Fund Expenditures				
55720	Sanitation Education/Information	\$ 1,636	\$ 2,300	\$ 1,190	\$ 2,300
55732	Convenience Centers	313,781	320,102	316,498	414,629
55733	Transfer Stations	1,256,656	1,519,285	1,486,620	1,474,665
55770	Post-Closure Care Cost	7,991	13,000	9,015	12,000
58400	Other Charges	90,232	102,659	100,459	102,750
99100	Transfers Out	43,803	48,803	48,803	48,803
Total Solid Waste Fund Department Exp Summary		\$ 1,714,099	\$ 2,006,150	\$ 1,962,585	\$ 2,055,146
120	Local Purpose Fund Revenue				
40000	Local Taxes	\$ 649,960	\$ 710,998	\$ 714,423	\$ 713,269
41000	Licenses & Permits	24,014	24,140	24,140	24,140
44000	Other Local Revenues	765	-	-	7,500
48000	Other Government & Citizens	-	-	-	-
Total Local Purpose Fund Rev Category Summary		\$ 674,739	\$ 735,138	\$ 738,563	\$ 744,909
120	Local Purpose(Rural Fire) Fund				
54310	Fire Prevention & Control	\$ 733,202	\$ 552,058	\$ 551,102	\$ 621,450
58400	Other Charges	-	-	-	-
Total Local Purpose Fund Dept Exp Summary		\$ 733,202	\$ 552,058	\$ 551,102	\$ 621,450

Fund Summary by Category/Department
Fiscal Year 2018/19

		2016-2017	2017-2018	2017-2018	2018-2019
		Actual	Amended	Estimated	Budgeted
122	Drug Fund Revenues				
42000	Fines, Forfeitures & Penalties	\$ 13,417	\$ 40,000	\$ 42,240	\$ 29,000
43000	Charges for Current Services	14,179	35,250	35,250	20,000
44000	Other Local Revenues	-	5,115	4,915	3,100
46000	State of Tennessee	-	-	-	-
47000	Federal Government	215	12,679	12,679	4,000
48000	Other Government & Citizens	1,500	1,550	1,550	1,500
49000	Other Sources	-	-	-	-
Total Drug Fund Revenue Category Summary		\$ 29,311	\$ 94,594	\$ 96,634	\$ 57,600
122	Drug Control Fund				
54150	Drug Enforcement	\$ 42,502	\$ 63,775	\$ 48,736	\$ 68,400
58400	Other Charges	293	850	785	825
Total Drug Control Fund Dept Exp Summary		\$ 42,795	\$ 64,625	\$ 49,521	\$ 69,225
131	Highway Fund Revenues				
40000	Local Taxes	\$ 659,196	\$ 705,845	\$ 700,791	\$ 723,516
41000	Licenses & Permits	3,405	3,565	3,560	3,575
43000	Charges for Current Services	15,842	15,050	15,050	15,050
44000	Other Local Revenues	8,550	19,827	19,569	10,500
46000	State of Tennessee	3,780,619	3,404,199	2,520,289	3,263,422
47000	Federal Government	-	-	-	-
48000	Other Governments	-	17,667	17,667	10,000
49000	Other Sources	42,575	22,950	28,192	-
Total Highway Fund Revenue Category Summary		\$ 4,510,187	\$ 4,189,103	\$ 3,305,118	\$ 4,026,063
131	Highway Fund Expenditures				
61000	Administration	\$ 387,768	\$ 324,891	\$ 314,369	\$ 350,332
62000	Highway & Bridge Maintenance	829,578	887,752	832,593	947,396
63100	Operation & Maintenance of Equipment	337,262	372,947	348,726	364,682
63400	Quarry Operations	234,866	317,853	284,960	351,134
65000	Other Charges	183,583	210,318	197,322	240,711
68000	Capital Outlay	1,919,010	1,304,953	1,144,777	1,827,568
82100	Principal on Debt	13,689	14,378	14,378	15,072
82200	Interest on Debt	5,432	4,745	4,743	4,050
99100	Transfers Out	53,803	53,803	53,803	53,803
Total Highway Fund Department Exp Summary		\$ 3,964,991	\$ 3,491,638	\$ 3,195,670	\$ 4,154,749

Fund Summary by Category/Department
Fiscal Year 2018/19

		2016-2017	2017-2018	2017-2018	2018-2019
		Actual	Amended	Estimated	Budgeted
141	School General Fund Revenues				
40000	Local Taxes	\$ 14,684,430	\$ 15,362,760	\$ 15,327,910	\$ 15,429,542
41000	Licenses & Permits	59,658	58,625	60,560	59,250
43000	Charges for Current Services	218,371	289,647	292,397	292,497
44000	Other Local Revenue	400,418	418,324	446,763	58,050
46000	State of Tennessee	28,542,675	28,149,450	28,134,782	27,696,596
47000	Federal Government	282,714	431,619	431,619	224,356
49000	Other Sources	-	100,000	100,000	-
Total School Gen Fund Rev Category Summary		\$ 44,188,266	\$ 44,810,425	\$ 44,794,031	\$ 43,760,291
141	School General Fund Expenditures				
Instruction					
71100	Regular Instruction	\$ 20,475,157	\$ 21,090,774	\$ 20,274,455	\$ 21,587,306
71150	Alternative School	258,383	205,323	194,052	272,722
71200	Special Education Program	3,865,186	4,071,603	4,001,803	3,643,987
71300	Vocational Education Program	1,148,574	1,540,748	1,499,434	1,365,140
71400	Student Body Education Prog	194,652	517,808	496,636	495,359
71600	Adult Educ Program	-	-	-	-
Support					
72110	Attendance	\$ 195,852	\$ 166,117	\$ 157,249	\$ 227,618
72120	Health Services	672,012	740,849	736,867	580,525
72130	Other Support Services	1,479,626	1,438,748	1,393,837	1,375,162
72210	Regular Instruction	1,199,073	1,381,552	1,284,747	1,306,138
72220	Special Educ Program	140,229	110,160	69,538	552,413
72230	Vocational Educ Prog	45,137	41,411	41,077	67,750
72250	Technology Department	789,545	784,816	764,575	977,186
72290	Other Programs (OPEB ARC)	183,000	-	-	-
72310	Board of Education	1,136,495	1,171,843	1,107,083	1,190,542
72320	Director of Schools	303,457	533,500	488,616	517,731
72410	Office of Principals	2,239,625	2,416,948	2,391,705	2,551,494
72510	Fiscal Services	11,561	11,561	11,561	11,561
72520	Human Resources	225,132	242,391	236,672	262,013
72610	Operation of Plant	3,321,184	3,540,507	3,454,904	3,584,004
72620	Maintenance of Plant	1,286,026	1,381,485	1,344,591	1,421,020
72710	Transportation	2,492,995	2,402,515	2,349,332	2,412,506
72810	Central & Other	88,914	171,701	169,701	161,465
Non-Instructional					
73300	Community Services	\$ 533,607	\$ 951,263	\$ 951,263	\$ 634,125
73400	Early Childhood Education	1,334,524	1,269,109	1,269,109	1,124,023

Fund Summary by Category/Department
Fiscal Year 2018/19

		2016-2017	2017-2018	2017-2018	2018-2019
		Actual	Amended	Estimated	Budgeted
Capital Outlay & Debt Service					
73100	Capital Outlay	\$ 314,696	\$ 410,130	\$ 337,152	\$ 190,000
82130	Principal Debt Service	151,181	64,843	64,843	67,960
82230	Interest Debt Service	11,904	8,931	8,931	5,814
99100	Transfers Out	-	100,000	100,000	-
Total School Gen Fund Exp Summary		\$ 44,097,727	\$ 46,766,635	\$ 45,199,733	\$ 46,585,562
142 Federal Projects Fund Revenues					
47000	Federal Government	\$ 3,066,588	\$ 3,738,881	\$ 3,362,738	\$ 2,852,915
49000	Other Sources	100,000	100,000	100,000	100,000
Total Federal Projects Revenue Summary		3,166,588	3,838,881	3,462,738	2,952,915
142 Federal Projects Fund Expenditures					
Instruction					
71100	Regular Instruction Program	\$ 1,248,817	\$ 1,371,435	\$ 1,305,689	\$ 1,103,985
71200	Special Education Program	692,292	697,473	671,729	870,192
71300	Vocational Education Program	73,604	125,426	125,426	73,777
Support Services					
72120	Health Services	84,643	70,428	68,675	57,673
72130	Other Student Support	45,903	233,880	34,755	75,994
72210	Regular Instruction Program	358,411	396,956	340,183	234,883
72220	Special Education Program	384,531	577,169	552,232	182,620
72710	Transportation	189,238	264,156	262,090	253,790
73100	Food Service	-	1,958	1,959	-
Other Uses					
99100	Transfers Out	100,000	100,000	100,000	100,000
Total Federal Projects Expenditures Summary		3,177,439	3,838,881	3,462,738	2,952,915

Fund Summary by Category/Department
Fiscal Year 2018/19

		2016-2017	2017-2018	2017-2018	2018-2019
		Actual	Amended	Estimated	Budgeted
143	Centralized Cafeteria Fund Revenues				
43000	Charges for Current Services	\$ 968,331	\$ 1,035,779	\$ 859,181	\$ 859,181
44000	Other Local Revenue	16,259	8,700	8,700	8,700
46000	State of Tennessee	29,310	32,754	32,754	32,754
47000	Federal Government	2,349,042	2,291,703	2,267,376	2,247,113
Total Centralized Cafeteria Revenue Summary		\$ 3,362,942	\$ 3,368,936	\$ 3,168,011	\$ 3,147,748
143	Centralized Cafeteria Fund Expenditures				
73100	Food Service	\$ 3,108,379	\$ 4,215,835	\$ 3,770,299	\$ 3,872,126
Total Centralized Cafeteria Dept Exp Summary		\$ 3,108,379	\$ 4,215,835	\$ 3,770,299	\$ 3,872,126
151	General Debt Service Fund Revenues				
40000	Local Taxes	\$ 2,061,626	\$ 2,198,260	\$ 2,198,102	\$ 1,359,692
41000	Licenses & Permits	11,216	11,500	11,530	11,550
44000	Other Local Revenues	-	48,150	48,150	30,000
49000	Other Sources	4,753,779	279,500	279,500	210,000
Total Gen Debt Service Rev Category Summary		\$ 6,826,621	\$ 2,537,410	\$ 2,537,282	\$ 1,611,242
151	General Government Debt Service				
82100	Principal on Debt	\$ 1,035,331	\$ 1,066,077	\$ 1,066,076	\$ 1,614,617
82200	Interest on Debt	335,322	673,782	673,780	849,366
82300	Other Debt Charges	94,530	47,001	45,572	49,000
99000	Other Uses	4,554,443	79,500	79,500	-
Total General Debt Service Fund Exp Summary		\$ 6,019,626	\$ 1,866,360	\$ 1,864,929	\$ 2,512,984

Fund Summary by Category/Department
Fiscal Year 2018/19

		2016-2017	2017-2018	2017-2018	2018-2019
		Actual	Amended	Estimated	Budgeted
156	Education Debt Service Fund Revenues				
40000	Local Taxes	\$ 2,481,606	\$ 2,687,937	\$ 2,687,042	\$ 2,129,858
41000	Licenses & Permits	5,811	6,990	6,350	6,750
48000	Other Government & Citizens	163,085	-	-	-
49000	Other Sources	1,471,648	-	-	-
Total Educ Debt Service Rev Category Summary		\$ 4,122,150	\$ 2,694,927	\$ 2,693,392	\$ 2,136,608
156	Education Debt Service Expenditures				
82100	Principal on Debt	\$ 2,011,181	\$ 1,905,000	\$ 1,905,000	\$ 1,945,000
82200	Interest on Debt	367,874	300,532	300,532	245,288
82300	Other Debt Charges	49,115	40,750	37,946	40,750
99000	Other Uses	1,457,876	-	-	-
Total Educ Debt Service Fund Exp Summary		\$ 3,886,046	\$ 2,246,282	\$ 2,243,477	\$ 2,231,038

Franklin County, TN					FY 2018-2019 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
Estimated Revenues and Other Sources						
40000 LOCAL TAXES						
40100 County Property Taxes						
40110	Current Property Tax	\$ 8,108,364	\$ 8,707,390	\$ 8,707,390	\$ 10,416,234	Represents \$0.9088+\$0.15 = \$1.0588
40120	Trustee's Collections - Prior Year	252,965	170,000	170,000	170,000	
40125	Trustee's Collections - Bankruptcy	2,608	2,100	2,100	2,100	
40130	Circuit/Clerk & Master Collections - Prior Year	120,048	165,200	165,200	165,500	
40140	Interest and Penalty	34,930	37,600	37,600	37,800	
40161	Payments in Lieu of Taxes - TVA	3,466	3,775	3,775	4,000	
40162	Payments in Lieu of Taxes - Local Utilities	33,132	29,000	29,000	29,000	
40163	Payments in Lieu of Taxes - Other	18,845	30,885	30,885	31,000	
40200 COUNTY LOCAL OPTION TAXES						
40250	Litigation Tax - General	146,385	159,575	159,575	160,000	
40270	Business Tax	417,345	431,300	431,300	431,500	
40275	Mixed Drink Tax - Local	39,716	44,000	44,000	45,000	
40300 STATUTORY LOCAL TAXES						
40320	Bank Excise Tax	59,852	65,630	65,630	66,000	
40330	Wholesale Beer Tax	259,600	221,000	221,000	225,000	
40350	Interstate Telecommunications Tax	2,257	51,100	51,100	60,000	
40390	Other Statutory Local Taxes	508	650	650	600	
	TOTAL LOCAL TAXES	\$ 9,500,021	\$ 10,119,205	\$ 10,119,205	\$ 11,843,734	
41000 LICENSES AND PERMITS						
41100 Licenses						
41140	Cable TV Franchise	\$ 49,168	\$ 51,440	\$ 51,440	\$ 51,500	
41500 Permits						
41510	Beer Permits	3,355	3,700	3,700	3,500	
41520	Building Permits	35,295	35,000	35,000	35,000	
41590	Other Permits	540	20,300	20,300	22,000	
	TOTAL LICENSES AND PERMITS	\$ 88,358	\$ 110,440	\$ 110,440	\$ 112,000	
42000 FINES, FORFEITURES AND PENALTIES						
42100 Circuit Court						
42110	Fines	\$ 7,219	\$ 6,000	\$ 6,000	\$ 6,000	
42120	Officers Costs	28,371	29,500	29,500	29,500	
42141	Drug Court Fees	2,123	2,500	2,500	2,500	
42150	Jail Fees	11,551	9,000	9,000	9,000	
42180	DUI Treatment Fines	1,674	1,875	1,875	1,875	
42190	Data Entry Fee - Circuit Court	3,362	3,500	3,500	3,500	
42191	Courtroom Security Fee	124	100	100	130	
42300 General Sessions Court						
42310	Fines	17,340	14,000	14,000	15,000	
42311	Fines for Littering	142	250	250	250	
42320	Officers Costs	71,678	70,000	70,000	70,000	
42330	Game and Fish Fines	1,645	2,225	2,225	2,225	
42341	Drug Court Fees	8,544	8,600	8,600	8,600	
42350	Jail Fees	23,799	22,500	22,500	22,500	
42380	DUI Treatment Fines	8,888	10,080	10,080	10,500	
42390	Data Entry Fee - General Sessions Court	12,974	13,500	13,500	14,000	
42391	Courtroom Security Fee	1,444	1,500	1,500	1,500	
42400 Juvenile Court						
42410	Fines	586	1,100	1,100	1,200	
42420	Officers Costs	4,621	5,000	5,000	5,100	
42430	Game and Fish Fines	-	-	-	-	
42490	Data Entry Fee - Juvenile Court	2,108	2,270	2,270	2,270	
42491	Courtroom Security Fee - Juvenile Court	-	4	4	20	
42500 Chancery Court						
42520	Officers Costs	768	673	673	675	
42530	Data Entry Fee - Chancery Court	2,182	2,876	2,876	3,000	
42600 Other Courts - In County						
42610	Fines	-	-	-	-	
42641	Drug Court Fees	2,780	4,868	4,868	5,000	
42910	Proceeds from Confiscated Property	-	-	-	-	
42990	Other Fines, Forfeitures & Penalties	1,825	2,200	2,200	2,000	
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 215,748	\$ 214,121	\$ 214,121	\$ 216,345	
43000 CHARGES FOR CURRENT SERVICES						
43100 General Service Charges						
43190	Other General Service Charges	\$ 65,265	\$ 65,000	\$ 65,000	\$ 65,000	State Contract Litter St. Routes
43300 Fees						
43350	Copy Fees	\$ 7	\$ 48	\$ 48	\$ 50	
43366	Greenbelt Application Late	50	200	200	200	
43370	Telephone Commissions	63,292	80,000	80,000	82,000	Inmate Phones
43380	Vending Machine Collections	-	88	88	90	
43392	Data Processing Fees - Register	15,384	15,657	15,657	16,000	
43393	Probation Fees	234,000	240,000	240,000	240,000	
43394	Data Processing Fees - Sheriff	4,529	4,422	4,422	4,400	Audit Adjustment 2013-14
43395	Sex Offender Registration Fee - Sheriff	6,150	6,650	6,650	7,000	
43396	Data Processing Fees - County Clerk	2,716	3,509	3,509	3,500	

Franklin County, TN					FY 2018-2019 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
43399	Vehicle Registration Reinstatement Fees	-	75	75	75	
43990	Other Charges For Services	-	-	-	-	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 391,393	\$ 415,649	\$ 415,649	\$ 418,315	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44120	Lease/Rentals	\$ 21,672	\$ 30,500	\$ 30,500	\$ 36,100	SCHRA, TN Rehab, TN Environ, FCIDBC
44131	Commissary Sales	10,704	11,000	11,000	11,500	Sheriff Commissary
44140	Sale of Maps	-	50	50	100	
44170	Miscellaneous Refunds	19,097	6,000	6,000	8,200	
44500	Nonrecurring Items					
44530	Sale of Equipment	12,912	250	250	-	
44540	Sale of Property	1,074	182	182	250	
44570	Contributions and Gifts	2,930	1,449	1,449	1,500	
44990	Other Local Revenues	21,406	2,000	2,000	2,000	Misc & Ins Dividend
44990	Other Local Revenues - SMTAP	7,940	10,025	10,025	10,500	Pavilion Receipts
44990	Other Local Revenues - Project Preservation	5,460	210	210	300	Project Preservation Receipts
44990	Other Local Revenues - Fair	46,244	37,000	37,000	40,000	Fair Receipts
	TOTAL OTHER LOCAL REVENUES	\$ 149,439	\$ 98,666	\$ 98,666	\$ 110,450	
45000	FEES RECEIVED FROM COUNTY OFFICIALS					
45500	Fees in Lieu of Salary					
45510	County Clerk	\$ 364,073	\$ 369,000	\$ 369,000	\$ 370,000	
45520	Circuit Court Clerk	235,514	230,000	230,000	235,000	
45540	General Sessions Court Clerk	282,199	291,500	291,500	295,000	
45550	Clerk and Master	120,855	132,800	132,800	134,000	
45560	Juvenile Court Clerk	41,167	43,000	43,000	43,000	
45580	Register	198,514	203,225	203,225	205,000	
45590	Sheriff	21,564	19,500	19,500	20,000	
45610	Trustee	709,144	746,600	746,600	750,000	
	TOTAL FEES REC'D FROM COUNTY OFFICIALS	\$ 1,973,030	\$ 2,035,625	\$ 2,035,625	\$ 2,052,000	
46000	STATE OF TENNESSEE					
46100	General Government Grants					
46110	Juvenile Services Program	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	
46175	On Behalf Contributions for OPEB	-	-	-	-	
46190	Other General Government Grants	1,693	10,422	10,422	35,000	Election Grants
46210	Law Enforcement Training Program	22,200	24,600	24,600	25,800	
46310	Health Department Programs	145,554	201,540	201,540	228,200	DGA Contract (100%)
46390	Other Health & Welfare Grants	10,000	-	-	-	
46400	Public Works Grants					
46430	Litter Program	24,621	25,300	25,300	25,000	about 50%
46440	TN Industrial Infrastructure Program Grant TVA	-	-	-	27,050	Modena Property soil testing
46440	TN Industrial Infrastructure Program Grant Nissan	183,113	10,000	10,000	490,000	Decherd Water Nissan
46440	TN Industrial Infrastructure Program Grant Site Development	-	234,760	234,760	350,000	Site development Industrial Park Site #9
46800	Other State Revenues					
46820	Income Tax	143,990	260,505	260,505	260,000	
46830	Beer Tax	18,415	18,500	18,500	18,500	
43835	Vehicle Certificate of Title Fees	8,992	10,000	10,000	9,000	Co Clerk fee reserved for equipment/supplies
46840	Alcoholic Beverage Tax	65,983	96,600	96,600	98,000	
46851	State Revenue Sharing - TVA	1,063,088	1,070,924	1,070,924	1,070,925	TVA
46915	Contracted Prisoner Boarding	705,870	701,700	701,700	800,000	
46960	Registrar's Salary Supplement	15,164	15,164	15,164	15,164	
46980	Other State Grants	51,326	40,300	40,300	1,500	Ag Enhance Farmer's Mkt
46990	Other State Revenues	2,812	2,350	2,350	-	
	TOTAL STATE OF TENNESSEE	\$ 2,471,821	\$ 2,731,665	\$ 2,731,665	\$ 3,463,139	
47000	FEDERAL GOVERNMENT					
47100	Federal Through State					
47180	Community Development	\$ -	\$ 125,000	\$ 125,000	\$ 375,000	SCTDD Housing Grant
47220	Civil Defense Reimbursement	38,850	38,850	38,850	38,850	
47235	Homeland Security Grants	-	17,708	17,708	19,750	Homeland Security Grant
47590	Other Federal through State	122,475	449,000	449,000	15,850	Impaired Drivers \$12,850 & Hwy Visibility \$3K, Airport Grant
47680	Forest Service	-	11,050	11,050	2,000	
47990	Other Direct Federal Revenue	269,158	293,270	293,270	122,486	Election, Comm Reentry, Inmate Social Security & Other Misc
	TOTAL FEDERAL GOVERNMENT	\$ 430,483	\$ 934,878	\$ 934,878	\$ 573,936	
48000	OTHER GOVERNMENTS & CITIZENS					
48100	Other Governments					
48130	Contributions	\$ 106,705	\$ 197,218	\$ 197,218	100,000	E-911, Cities PPA, Cadet, DAV
48600	Citizens & Groups					
48610	Donations	39,370	39,905	39,905	42,500	Animal Control, Cadet, DAV
48990	Other	77,382	70,000	70,000	66,000	BOE for SRO, Cell Phones & Software
	TOTAL OTHER GOVERNMENTS & CITIZENS	\$ 223,457	\$ 307,122	\$ 307,122	\$ 208,500	

Franklin County, TN					FY 2018-2019 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
TOTAL ESTIMATED REVENUES		\$ 15,443,750	\$ 16,967,371	\$ 16,967,371	\$ 18,998,418	
49000 OTHER SOURCES						
49600	Proceeds From Sale of Capital Assets	\$ 2,250	\$ 168,165	\$ 168,165	-	
49800	Transfers In	415,121	105,606	105,606	105,606	Library \$3K, Hwy\$3,803 & Solid Waste\$3,803, Hwy Equip 2015/16 \$50K, SW 2015/16 Equip \$45K
TOTAL OTHER SOURCES		\$ 417,371	\$ 273,771	\$ 273,771	\$ 105,606	
TOTAL EST. REVENUES & OTHER SOURCES		\$ 15,861,121	\$ 17,241,142	\$ 17,241,142	\$ 19,104,024	
Estimated Expenditures						
51100 COUNTY COMMISSION						
191	Board & Committee Fees	\$ 68,925	\$ 69,500	\$ 66,800	\$ 69,500	
201	Social Security	4,020	4,184	3,925	4,100	
204	Pensions	332	340	410	410	
207	Medical Insurance	338	525	670	700	
210	Unemployment Compensation	7	25	5	15	
212	Employer Medicare Liability	997	1,008	970	1,008	
305	Audit Services	14,779	15,189	15,189	15,189	Based on Census Data
320	Dues & Memberships	11,952	12,510	11,955	12,250	SCTDD, TCCA, TCSA & SCHRA
331	Legal Services	9,257	95,000	92,550	35,000	
332	Legal Notices	4,094	4,500	3,300	4,000	
334	Maintenance Agreements	2,242	4,260	4,256	4,000	KMBS Copier Lease
355	Travel	2,313	4,000	3,344	15,000	PerDiems, Mileage & Lodging, Etc **New Co Comm Requirements**
399	Other Contracted Services	-	10,000	3,450	5,000	
435	Office Supplies	6,221	6,500	5,765	8,000	Includes copy/printer paper for all
508	Premiums on Corporate Surety Bonds	139	200	-	-	Surety Bonds
509	Refunds	139,367	2,500	1,840	3,000	Bldg. permits, tax refunds, etc. (School Mixed Drink Tax)
524	In Service/Staff Development	950	2,500	1,270	5,400	Meeting Registrations & Contracted In-Service Staff Development **New Co Comm Requirements**
540	Tax Relief Program	89,762	102,000	102,000	104,000	Elderly low-income/Disabled Veterans
599	Other Charges	18,849	223,435	220,641	20,000	Settlement, E-911 Sign Maint & Misc
599	Other Charges - Fair	49,410	45,000	44,350	45,000	Franklin County Fair
599	Other Charges - Project Preservation	-	5,499	75	5,199	Project Preservation
TOTAL COUNTY COMMISSION		\$ 423,954	\$ 608,675	\$ 582,765	\$ 356,771	
51220 BEER BOARD						
332	Legal Notices	\$ 178	\$ 500	\$ 50	\$ 500	Advertising
355	Travel	91	150	-	150	PerDiems, Mileage & Lodging, Etc
TOTAL BEER BOARD		\$ 269	\$ 650	\$ 50	\$ 650	
51300 COUNTY MAYOR						
101	County Official	\$ 82,801	\$ 86,941	\$ 86,941	\$ 90,992	Elected - State Mandated
103	Assistant(s)	34,162	35,751	35,642	36,619	1 position FT
189	Other Salaries & Wages	12,095	14,703	16,106	14,997	
201	Social Security	7,925	8,563	8,336	8,982	
204	Pensions	17,192	19,330	18,990	20,277	
206	Life Insurance	133	123	116	140	
207	Medical Insurance	13,498	17,175	17,657	17,730	
210	Unemployment Compensation	139	147	86	147	1 FT
212	Employer Medicare Liability	1,854	2,004	1,950	2,102	
299	Other Fringe Benefits	400	400	400	500	
307	Communication	26	466	466	500	

Franklin County, TN					FY 2018-2019 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
320	Dues & Memberships	1,800	1,800	1,800	1,800	TACM
334	Maintenance Agreement	2,358	3,560	2,650	3,575	KMBS Lease Copier
348	Postal Charges	145	96	-	96	
355	Travel	175	700	350	700	PerDiems, Mileage & Lodging, Etc
425	Gasoline	1,847	3,100	2,103	2,500	
435	Office Supplies	1,337	1,295	1,204	1,500	
508	Premium on Surety Bonds	100	100	-	100	
524	In Service/Staff Development	125	200	135	200	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,313	1,825	1,638	1,800	
	TOTAL COUNTY MAYOR	\$ 179,425	\$ 198,278	\$ 196,570	\$ 205,257	
	51400 COUNTY ATTORNEY					
320	Dues & Memberships	\$ -	\$ -	\$ -	\$ -	TCAA
331	Legal Services	9,600	10,800	10,800	10,800	\$900 Monthly Retainer
355	Travel	-	-	-	-	
524	In Service/Staff Development	-	-	-	-	TCAA Conference
	TOTAL COUNTY ATTORNEY	\$ 9,600	\$ 10,800	\$ 10,800	\$ 10,800	
	51500 ELECTION COMMISSION					
101	County Official	\$ 64,521	\$ 67,747	\$ 67,747	\$ 70,904	Appointed - State Mandated
106	Deputy	33,790	35,901	35,500	36,619	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
185	Educational Incentive -- Other County Employees	-	-	-	850	1 employee
186	Longevity	900	960	960	1,320	2 employees
187	Overtime Pay	5,775	5,000	3,260	6,000	
189	Other Salaries & Wages	15,987	12,640	12,525	16,640	part time
192	Election Commission	2,640	2,000	935	2,500	
193	Election Workers	42,144	18,600	18,550	42,000	2 Elections this fiscal year
201	Social Security	10,107	8,534	8,450	11,054	
204	Pensions	14,382	15,031	15,000	16,404	
206	Life Insurance	94	94	90	94	2 full time
207	Medical Insurance	13,291	13,740	13,740	14,184	
210	Unemployment Compensation	754	544	325	544	3 emp. + election workers
212	Employer Medicare Liability	2,364	2,183	1,975	2,585	
299	Other Fringe Benefits	500	500	500	500	
307	Communication	981	1,000	850	900	
317	Data Processing Services	16,800	14,845	14,845	18,145	Microvote and Embry (2 Elections)
320	Dues & Memberships	225	225	225	450	TACEO
332	Legal Notices	5,709	6,000	6,000	8,500	2 Elections
334	Maintenance Agreements	1,785	4,376	4,200	4,400	Kardveyor & Copier
336	Maintenance & Repair -- Equipment	715	1,300	440	750	
348	Postal Charges	3,680	4,000	3,070	4,000	2 Elections
349	Printing, Stationary & Forms	3,664	1,765	1,738	3,200	2 Elections
355	Travel	1,542	2,000	3,210	2,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	8,905	6,410	6,700	9,400	2 maintenance techs.
411	Data Processing Supplies	509	100	-	-	
435	Office Supplies	3,955	4,035	4,006	4,000	
499	Other Supplies & Materials	2,064	2,000	1,980	1,500	
524	In Service/Staff Development	1,564	1,490	1,200	1,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	100	50	100	Notary Bonds & Misc

Franklin County, TN					FY 2018-2019 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
731	Voting Machines	14,500	-	-	-	
TOTAL ELECTION COMMISSION		\$ 274,797	\$ 234,070	\$ 229,021	\$ 281,993	
51600 REGISTER OF DEEDS						
101	County Official	\$ 71,690	\$ 75,274	\$ 75,274	\$ 78,782	Elected - State Mandated
106	Deputy(ies)	127,391	127,335	127,000	132,941	4 positions
185	Educational Incentive -- Other County Employees	2,850	4,850	4,850	3,800	4 employees
186	Longevity	3,420	3,540	3,540	3,600	3 employees
201	Social Security	11,779	13,246	12,115	13,635	
204	Pensions	28,861	29,917	29,560	30,795	
206	Life Insurance	234	234	234	234	
207	Medical Insurance	33,227	34,350	34,350	35,460	
210	Unemployment Compensation	320	392	226	392	4 empl. not incl. elected official
212	Employer Medicare Liability	2,755	3,098	2,835	3,189	
299	Other Fringe Benefits	800	800	800	800	
307	Communication	522	500	340	500	
317	Data Processing Services	14,467	18,200	18,000	16,000	BIS - Offset by DP revenue
320	Dues & Memberships	714	715	640	785	COAT(INCR), TRA, MTRA
334	Maintenance Agreements	441	850	700	700	Postage Machine
337	Maintenance & Repair -- Office Equipment	3,168	4,500	5,065	5,000	Copier Maint - KMBS
348	Postal Charges	2,000	3,940	3,930	3,000	
355	Travel	2,982	2,500	2,000	2,500	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	8,500	5,800	4,750	8,000	Microfilming, Rebinding & Plat Scanning
435	Office Supplies	6,435	10,200	9,350	12,000	
508	Premium on Surety Bonds	-	50	-	50	Register & 1 Notaries
524	In Service/Staff Development	775	1,050	1,185	1,200	Meeting Registrations & Contracted In-Service Staff Development & Recert
711	Furniture & Fixtures	-	3,060	1,050	5,000	Shelves & Chairs
TOTAL REGISTER OF DEEDS		\$ 323,331	\$ 344,401	\$ 337,794	\$ 358,364	
51720 PLANNING & ZONING						
105	Supervisor/Director	\$ 60,434	\$ 63,669	\$ 63,669	\$ 64,942	Appointed - Hourly
106	Deputy	37,702	39,500	39,500	40,290	1 full time position
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
185	Educational Incentive -- Other County Employees	950	950	950	950	1 employee
186	Longevity	1,500	1,620	1,620	1,740	2 employees
187	Overtime	1,534	1,250	770	2,000	
201	Social Security	6,283	6,764	6,355	6,899	
204	Pensions	14,486	15,278	15,100	15,582	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	13,291	13,740	13,740	14,184	
210	Unemployment Compensation	160	196	120	196	
212	Employer Medicare Liability	1,470	1,582	1,490	1,613	
299	Other Fringe Benefits	400	400	400	400	
307	Communication	751	760	760	760	
320	Dues and Memberships	25	175	25	25	TNAFPM and ICC
332	Legal Notices, Recording & Court Cost	1,476	2,200	2,200	2,200	
334	Maintenance Agreement (Software)	1,100	1,300	1,300	1,300	ESRI (GIS) increase in license
337	Maintenance & Repair -- Office Equipment	980	1,200	1,130	1,200	KMBS Copier Maintenance Lease
338	Maintenance & Repair -- Vehicle	695	1,100	750	1,100	
348	Postal Charges	400	800	800	600	
355	Travel	-	1,250	300	1,250	PerDiems, Mileage & Lodging, ESRI/GIS/Codes, TN Mandated Training for Staff and Board Members. New Required.

Franklin County, TN						FY 2018-2019 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
425	Gasoline	892	1,300	925	1,200	
432	Library Books/Media	-	350	-	350	
435	Office Supplies	2,743	2,500	1,900	2,500	
508	Premiums on Corporate Surety Bonds	-	100	50	100	
524	In Service/Staff Development	800	1,500	710	2,000	Meeting Registrations & Contracted In-Service Staff Development ESRI/GIS, TN Mandated Training TNAFPM Conference
799	Other Capital Outlay	1,824	-	-	-	
	TOTAL PLANNING & ZONING	\$ 150,940	\$ 160,527	\$ 155,608	\$ 164,425	
	51800 COUNTY BUILDINGS					
105	Supervisor/Director	\$ 32,617	\$ 32,864	\$ 32,864	\$ 33,521	Appointed - Hourly
166	Custodial Personnel	133,017	141,395	140,860	150,652	6 positions
167	Maintenance Personnel	32,761	52,186	51,550	60,890	2 positions
169	Part-Time Personnel	1,890	-	-	-	
186	Longevity	2,340	2,460	2,460	3,180	5 employees
187	Overtime	-	998	2,528	1,500	**Reimbursed from different departments
189	Other Salaries & Wages	201	1,050	812	300	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	11,848	13,803	13,635	15,614	
204	Pensions	26,085	30,044	29,870	35,270	
206	Life Insurance	359	407	395	421	
207	Medical Insurance	48,737	58,660	58,490	63,828	
210	Unemployment Compensation	685	595	575	912	
212	Employer Medicare Liability	2,771	3,213	3,190	3,652	
299	Other Fringe Benefits	1,800	1,800	1,800	1,800	9 employees
307	Communication	69,241	65,000	62,860	50,000	
321	Engineering Services	150,000	9,000	8,500	15,000	
334	Maintenance Agreement	24,837	35,000	36,021	35,000	ISP (Comcast), Others
335	Maintenance & Repair -- Buildings	18,921	90,000	90,150	95,000	Otis Elevator; Boiler Supply; Fire Ext Heat./Air & Buckman Lab
336	Maintenance & Repair -- Equipment	14,061	28,000	14,648	18,000	Signal Voice, Rapiscan
338	Maintenance & Repair -- Vehicles	597	3,500	2,790	3,000	Routine maint & tire replacement
347	Pest Control	7,878	10,800	10,500	11,000	Co Wide Annual Bid Item - New Contract Yr
359	Disposal Services	6,407	8,300	7,800	8,000	Most County locations
399	Other Contracted Services	63,187	487,956	487,176	60,000	Sewanee Airport Grants, Clean Old Ashley Property, Spot Paving Annex, Comm Ctr Survey
410	Custodial Supplies	21,873	23,500	20,600	28,000	Increased from Health Dept Budget
425	Gasoline	1,962	2,400	2,170	2,300	increase in activity & routes
451	Uniforms	1,930	3,580	3,580	2,500	
452	Utilities	405,010	420,000	415,000	440,000	
499	Other Supplies/Materials	948	1,350	1,210	1,200	
599	Other Charges	4,286	5,200	4,650	4,500	
610	Principal on Capitalized Leases	48,193	49,930	49,930	-	
611	Interest on Capitalized Leases	4,123	2,385	2,385	-	
707	Building Improvements	566,235	319,744	319,744	310,000	SMTAP Metal Inside, PA System & Parking Lights, Jail Roof existing, Landscaping Courthouse, Tile FCSC
717	Maintenance Equipment	473	3,000	800	2,000	
799	Other Capital Outlay	100,253	25,951	24,735	50,000	Unexpected Building Exp during the year
	TOTAL COUNTY BUILDINGS	\$ 1,805,526	\$ 1,934,072	\$ 1,904,279	\$ 1,507,040	
	51900 Other General Administration - IT					

Franklin County, TN					FY 2018-2019 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
307	Communication	\$ 702	\$ 750	\$ 665	\$ 650	Verizon & Long Dist
334	Maintenance Agreement	9,578	11,000	10,850	23,000	Network Services, Email Server, Webhosting, Archive & Other (some moved from 51800)
399	Other Contracted Services	6,942	2,000	1,430	47,000	Individual's Contracted Services moved from 51800
499	Other Supplies & Materials	-	750	66	-	
599	Other Charges	-	-	-	400	Misc Software, Freight & Misc Charges
709	Data Processing Equipment	16,626	12,750	11,526	12,750	Departments IT Maintains
	Total Other General Administration - IT	\$ 33,848	\$ 27,250	\$ 24,537	\$ 83,800	
52300	PROPERTY ASSESSOR					
101	County Official	\$ 71,690	\$ 75,274	\$ 75,274	\$ 78,782	Elected - State Mandated
106	Deputy(ies)	192,397	207,042	205,603	238,723	7 positions
169	Part-time Employees	4,510	120	-	-	Retiree Help as needed
185	Educational Incentive -- Other County Employees	1,900	950	950	3,500	4 Eligible employees
186	Longevity	1,740	1,200	1,200	1,200	1 employees
187	Overtime	-	3,450	3,450	6,000	Moved funds from PT
191	Board & Committee Fees	3,785	4,820	4,200	4,820	
201	Social Security	16,269	17,476	17,500	20,734	
204	Pensions	33,112	36,970	36,900	46,156	
206	Life Insurance	328	374	350	374	
207	Medical Insurance	46,518	51,620	51,625	56,736	
210	Unemployment Compensation	768	836	500	686	7 employees
212	Employer Medicare Liability	3,870	4,120	4,095	4,849	
299	Other Fringe Benefits	1,200	1,400	1,400	1,400	7 employees
308	Consultants	-	2,500	-	3,000	Tax Consultant - Appeals
309	Contracts with Gov't Agencies	19,851	42,000	42,000	42,000	Comptroller of Treasury & Divn of Property Assessments
312	Contracts with Private Agencies	27,114	30,000	30,040	34,000	PPR - Increase in Audits
320	Dues & Memberships	1,800	1,800	1,800	1,800	TAA
332	Legal Notices, Recording & Court Cost	376	400	400	500	Herald Chronicle Increase in Rates
334	Maintenance Agreement	9,883	9,500	8,640	9,500	ESRI, KMBS & ACES
337	Maintenance & Repair -- Office Equipment	-	300	-	1,500	
338	Maintenance & Repair -- Vehicles	123	800	450	1,500	
348	Postal Charges	11,031	9,850	9,770	9,850	
355	Travel	386	1,000	1,075	1,200	PerDiems, Mileage & Lodging, Etc Increase in Training
399	Other Contracted Services	-	-	-	-	**GIS Equip, Software & Data moved to IT bg
425	Gasoline	863	1,700	1,080	2,000	
435	Office Supplies	3,161	4,000	3,450	4,000	
508	Premium on Surety Bonds	200	150	50	250	Notary Bonds 5
524	In Service/Staff Development	465	800	780	2,000	Meeting Registrations & Contracted In-Service Staff Development Increase in Training
599	Other Charges	685	700	685	1,200	
719	Office Equipment	1,896	1,100	1,020	5,000	Plotter Replacement (Possible Lease)
	TOTAL PROPERTY ASSESSOR	\$ 455,921	\$ 512,253	\$ 504,287	\$ 583,261	
52400	COUNTY TRUSTEE					
101	County Official	\$ 71,690	\$ 75,274	\$ 75,274	\$ 78,782	Elected - State Mandated
106	Deputy(ies)	126,807	129,724	129,724	133,491	4 positions
185	Educational Incentive -- Other County Employees	3,800	2,850	2,850	2,850	3 employees
186	Longevity	4,200	3,120	3,120	3,240	3 employees
189	Other Salaries & Wages	697	1,664	1,495	3,264	Employee from County - shared

Franklin County, TN					FY 2018-2019 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
201	Social Security	12,454	13,403	12,775	13,790	
204	Pensions	27,382	30,272	29,750	31,147	
206	Life Insurance	234	234	230	234	
207	Medical Insurance	34,042	34,350	34,350	35,460	
210	Unemployment Compensation	406	392	235	392	4 Ft & 1 Partial PT -- not incl. elected official
212	Employer Medicare Liability	2,913	3,135	3,000	3,225	
299	Other Fringe Benefits	800	800	800	800	4 employees
317	Data Processing Services	14,921	11,148	10,710	11,148	LGDPC
320	Dues & Memberships	834	870	870	910	COAT & MTTA
334	Maintenance Agreements	1,190	1,400	1,200	1,400	KMBS Copier Maint
348	Postage	10,548	8,600	8,555	10,500	
355	Travel	1,952	2,400	1,375	2,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	5,279	6,800	5,730	6,800	Contracted Billing
435	Office Supplies	4,457	5,000	4,000	4,500	
508	Premium on Surety Bonds	-	-	-	-	Trustee Bond - VR Williams 14/15 - 5Yr
524	In Service/Staff Development	1,390	1,500	805	1,500	Meeting Registrations & Contracted In-Service Staff Development
	TOTAL COUNTY TRUSTEE	\$ 325,996	\$ 332,936	\$ 326,848	\$ 345,434	
	52500 COUNTY CLERK					
101	County Official	\$ 71,690	\$ 75,274	\$ 75,274	\$ 78,782	Elected - State Mandated
106	Deputy(ies)	269,501	273,079	272,450	278,541	8 Employees
169	Part Time Personnel	27,740	22,950	24,360	22,950	2 Employees
185	Educational Incentive -- Other County Employees	6,450	6,550	6,650	5,700	7 employees
186	Longevity	5,820	6,120	6,180	5,880	7 employees
201	Social Security	22,572	23,915	22,750	24,413	
204	Pensions	47,642	50,798	50,710	51,922	
206	Life Insurance	417	422	422	422	
207	Medical Insurance	59,715	61,830	61,715	63,828	
210	Unemployment Compensation	845	984	550	984	
212	Employer Medicare Liability	5,368	5,593	5,376	5,709	
299	Other Fringe Benefits	1,850	1,750	1,900	1,900	
307	Communication	753	650	650	650	
317	Data Processing Services	22,992	23,000	23,000	23,000	BIS
320	Dues & Memberships	753	800	775	800	COAT & CCA
334	Maintenance Agreements	2,568	3,000	2,660	3,000	Pitney Bowes Rent & KMBS
348	Postal Charges	7,510	8,500	8,000	9,000	Postage
355	Travel	3,089	2,800	2,300	2,800	PerDiems, Mileage & Lodging, Etc added for Orientation
399	Other Contracted Services	495	500	150	500	microfilming, install datamax printer
435	Office Supplies	6,485	7,400	7,250	7,400	
508	Premium on Surety Bonds	50	50	-	50	Notary bond
524	In Service/Staff Development	1,525	1,000	1,005	1,000	Meeting Registrations & Contracted In-Service Staff Development
709	Data Processing Equipment	4,828	5,200	4,100	5,200	
790	Other Equipment	784	500	-	2,000	
	TOTAL COUNTY CLERK	\$ 571,442	\$ 582,665	\$ 578,227	\$ 596,431	
	52900 FINANCE DEPARTMENT					
105	Supervisor/Director	\$ 67,200	\$ 68,068	\$ 68,068	\$ 69,429	Appointed - Salary
106	Deputy Director	57,099	58,068	58,068	59,230	1 position - Salary
119	Accountants/Bookkeepers	293,033	296,087	295,350	336,051	8 positions (Requesting bookkeeper)

Franklin County, TN					FY 2018-2019 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 appointed official
185	Educational Incentive -- Other County Employees	4,750	7,300	7,300	7,600	8 employees
186	Longevity	7,200	7,740	7,740	8,040	9 employees
201	Social Security	24,952	25,893	25,320	29,977	
204	Pensions	60,513	61,643	61,525	67,703	
206	Life Insurance	452	468	440	515	
207	Medical Insurance	59,453	61,830	61,730	70,329	
210	Unemployment Compensation	792	580	560	1,078	
212	Employer Medicare Liability	5,835	5,963	5,925	7,011	
299	Other Fringe Benefits	2,000	2,000	2,000	2,200	
307	Communication	3,091	3,100	3,100	3,100	
317	Data Processing Services	30,911	32,420	31,830	33,500	LGDPD software updates Payroll, Purchasing, Doc Archive
320	Dues & Memberships	549	634	634	634	TASBO, TGFOA, GFOA, SHRM, HRSHRM
334	Maintenance Agreements	10,188	10,000	10,200	10,200	ADT, PAPERLESS PAY, XEROX, Konica, Pitney Rental
348	Postage	4,108	5,200	4,160	4,800	Pitney Bowes Postage
355	Travel	4,078	5,321	4,190	4,800	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	429	1,100	1,070	1,300	Doc. Shred, PO Box, Lock Box & Website
435	Office Supplies	10,266	13,250	12,890	13,250	
508	Premium on Surety Bonds	50	200	50	150	notary bonds
524	In Service/Staff Development	2,760	4,200	4,200	4,200	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,447	1,500	1,175	1,500	Misc odd expenses - (The Herald, etc)
709	Data Processing Equipment	1,388	1,580	1,580	1,500	
	TOTAL FINANCE DEPARTMENT	\$ 653,494	\$ 675,095	\$ 670,055	\$ 739,046	
	53100 CIRCUIT COURT					
101	County Official	\$ 71,690	\$ 75,274	\$ 75,274	\$ 78,782	Elected - State Mandated
106	Deputy(ies)	526,855	538,530	538,010	549,301	14 Positions
169	Part Time Personnel	12,091	17,250	17,250	18,000	
185	Educational Incentive -- Other County Employees	3,800	3,800	3,800	7,200	8 Employees
186	Longevity	8,280	9,300	9,300	10,440	14 Employees
187	Overtime Pay	2,024	1,240	910	2,040	
194	Jury & Witness Fees	10,067	10,000	8,920	10,000	
201	Social Security	37,249	38,874	38,410	41,488	
204	Pensions	86,163	88,264	88,220	91,180	
206	Life Insurance	702	702	700	702	
207	Medical Insurance	90,284	96,180	96,180	99,288	
210	Unemployment Compensation	1,252	972	950	1,572	14 ft & pt
212	Employer Medicare Liability	8,711	9,022	8,985	9,703	
299	Other Fringe Benefits	3,100	3,100	3,100	3,400	
307	Communication	858	900	895	900	Long Distance
317	Data Processing Services	23,725	30,986	30,986	32,977	LGC Software & Hardware Maint
320	Dues & Memberships	679	715	715	750	COAT & MTSCCA
332	Legal Notices, Recording & Court Cost	439	850	850	850	Grand Jury Ads
334	Maintenance Agreements	8,592	11,208	11,220	11,300	KMBS Copier/Printers & Pitney Rental
348	Postal Charges	10,000	9,000	9,160	9,200	
355	Travel	1,884	2,500	2,620	2,400	PerDiems, Mileage & Lodging, Etc
358	Remittance of Revenues Collected	4,963	3,600	3,650	3,000	Offset by 100% Revenue
399	Other Contracted Services	2,395	2,100	1,715	2,100	Accurint & TXT Signal
432	Library Books & Media	1,325	1,700	1,230	1,500	TCA Updates
435	Office Supplies	12,072	5,540	7,700	10,000	

Franklin County, TN					FY 2018-2019 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
508	Premium on Surety Bonds	100	200	100	100	Notary Bonds
524	In Service/Staff Development	1,180	1,850	1,405	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	28	100	30	100	
709	Data Processing Equipment	6,550	2,960	2,960	1,500	As needed equipment needs
711	Furniture & Fixtures	1,389	-	200	-	Filing Cabinets
	TOTAL CIRCUIT COURT	\$ 938,447	\$ 966,718	\$ 965,445	\$ 1,001,773	
	53300 GENERAL SESSIONS COURT					
101	County Official	\$ 150,788	\$ 152,748	\$ 152,748	\$ 155,956	Elected - State Mandated 2.1% increase
106	Deputy(ies)	77,600	79,685	79,685	81,278	2 positions
185	Educational Incentive -- Other County Employees	-	-	-	850	1 Employee
186	Longevity	-	-	-	-	
201	Social Security	12,078	13,136	12,855	14,786	
204	Pensions	30,656	32,601	32,600	33,392	
206	Life Insurance	144	140	140	140	
207	Medical Insurance	19,936	20,610	20,610	21,276	
210	Unemployment Compensation	193	116	115	196	
212	Employer Medicare Liability	3,267	3,336	3,330	3,458	
299	Other Fringe Benefits	400	400	400	400	
307	Communication	953	950	575	850	
336	Maintenance & Repair -- Equipment	1,082	1,500	1,415	1,400	Konica Minolta
348	Postage	-	200	150	150	
355	Travel	844	1,250	1,040	1,250	PerDiems, Mileage & Lodging, Etc
432	Library Books & Media	377	400	1,145	600	TAM, TCSA & Lexis Nexis
435	Office Supplies	650	1,700	1,024	1,500	
524	In Service/Staff Development	300	400	275	400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	50	56	50	
719	Office Equipment	410	1,500	650	1,500	Need Filing Cabinets
	TOTAL GENERAL SESSIONS COURT	\$ 299,678	\$ 310,722	\$ 308,814	\$ 319,433	
	53330 DRUG COURT PROGRAM					
105	Supervisor/Director	\$ 45,502	\$ 47,476	\$ 47,476	\$ 48,426	Appointed - Salary
186	Longevity	420	480	480	540	1 employee
189	Other Salaries & Wages	-	19,540	19,350	22,277	1 employee
201	Social Security	2,266	3,752	3,640	4,442	
204	Pensions	6,457	8,101	8,080	10,033	
206	Life Insurance	47	94	81	94	
207	Medical Insurance	6,645	12,634	12,630	14,184	
210	Unemployment Compensation	80	196	170	196	2 employee
212	Employer Medicare Liability	530	868	850	1,039	
299	Other Fringe Benefits	200	400	400	400	2 employees
307	Communication	752	900	800	800	Cell Phone expense
	TOTAL DRUG COURT PROGRAM	\$ 62,899	\$ 94,441	\$ 93,957	\$ 102,430	
	53400 CHANCERY COURT					
101	County Official	\$ 71,690	\$ 75,274	\$ 75,274	\$ 78,782	Appointed - State Mandated
106	Deputy	57,984	69,534	67,550	70,925	2 positions
169	Part Time Personnel	2,170	-	-	-	
186	Longevity	1,200	-	-	-	
201	Social Security	8,050	9,015	8,710	9,307	
204	Pensions	16,943	17,361	16,915	21,019	

Franklin County, TN					FY 2018-2019 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
206	Life Insurance	121	140	130	140	
207	Medical Insurance	17,717	20,110	20,055	21,276	
210	Unemployment Compensation	262	294	190	294	2 employees
212	Employer Medicare Liability	1,883	2,108	2,040	2,177	
299	Other Fringe Benefits	400	600	400	400	2 employees
307	Communication	26	30	75	300	
317	Data Processing Services	15,955	17,510	17,510	18,680	LGC
320	Dues & Memberships	679	625	625	715	COAT & State Court Clerk Association
334	Maintenance Agreements	2,629	3,603	3,666	3,603	KMBS- Copier & Pitney Rental
348	Postal Charges	700	1,500	1,500	1,500	Postage Rate Increase
355	Travel	631	800	640	800	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	129	1,500	660	1,500	Microfilming, Bank Lock Box Rental & Website Domain
432	Library Books & Media	720	1,951	1,490	1,500	Lexis Nexis/ Thompson
435	Office Supplies	2,411	2,720	2,290	2,700	
508	Premium on Surety Bonds	-	150	-	150	Notary Bonds
599	Other Charges	-	150	-	150	
709	Data Processing Equipment	-	100	-	2,000	
	TOTAL CHANCERY COURT	\$ 202,300	\$ 225,077	\$ 219,720	\$ 237,918	
	53500 JUVENILE COURT					
103	Assistant	\$ 47,731	\$ 47,798	\$ 47,798	\$ 48,754	1 position
106	Deputy(ies)	42,591	43,451	43,451	44,320	1 position
185	Educational Incentive -- Other County Employees	-	-	-	1,700	2 employees
186	Longevity	1,800	1,920	1,920	2,040	2 employees
201	Social Security	5,321	5,801	5,210	6,027	
204	Pensions	12,953	13,103	13,100	13,613	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	13,291	13,740	13,740	14,184	
210	Unemployment Compensation	160	196	115	196	2 employees
212	Employer Medicare Liability	1,244	1,357	1,220	1,410	
299	Other Fringe Benefits	400	400	400	400	2 employees
307	Communication	760	800	870	875	
320	Dues & Memberships	70	70	80	80	
334	Maintenance Agreements	-	500	-	-	Moved to 53300
355	Travel	1,944	2,500	1,360	2,000	PerDiems, Mileage & Lodging, Etc
432	Library Books/Media	734	750	790	800	Lexis Nexis/ Thompson
435	Office Supplies	590	400	400	650	
499	Other Supplies & Materials	421	600	310	500	Drug Test
524	In Service/Staff Development	280	350	300	350	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	250	-	250	
	TOTAL JUVENILE COURT	\$ 130,384	\$ 134,080	\$ 131,158	\$ 138,243	
	53700 JUDICIAL COMMISSIONERS					
101	Judicial Commissioners	\$ 70,961	\$ 67,116	\$ 68,775	\$ 72,546	3 positions
169	Part Time Personnel	13,760	18,250	16,250	19,000	3 positions
186	Longevity	1,740	2,100	2,100	2,220	3 employees
187	Overtime Pay	11,236	28,700	28,275	29,000	
201	Social Security	5,823	7,062	6,940	7,664	
204	Pensions	11,790	14,505	13,580	14,651	

Franklin County, TN					FY 2018-2019 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
206	Life Insurance	117	140	120	140	
207	Medical Insurance	19,936	20,610	20,610	21,276	
210	Unemployment Compensation	392	588	275	588	
212	Employer Medicare Liability	1,362	1,652	1,625	1,792	
299	Other Fringe Benefits	800	800	800	850	
320	Dues & Memberships	450	450	375	450	JCA
334	Maintenance Agreements	111	520	480	500	KMBS Printer Lease
355	Travel	-	2,500	-	2,500	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	733	650	225	300	
524	In Service/Staff Development	-	400	-	400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	50	-	50	
790	Other Equipment	-	750	-	750	
	TOTAL JUDICIAL COMMISSIONERS	\$ 139,211	\$ 166,844	\$ 160,430	\$ 174,678	
	53900 OTHER ADMINISTRATION OF JUSTICE					
399	Other Contracted Services	\$ 9,659	\$ 27,600	\$ 22,000	\$ 25,000	Court Ordered Mental Health Exams
	TOTAL OTHER ADMINISTRATION OF JUSTICE	\$ 9,659	\$ 27,600	\$ 22,000	\$ 25,000	
	53910 PROBATION SERVICES					
105	Supervisor/Director	\$ 45,456	\$ 45,275	\$ 45,275	\$ 46,180	Appointed
169	Part Time Personnel	17,312	17,612	17,169	17,964	1 position 26 hrs per week PT no benefits
186	Longevity	780	420	420	480	1 employee
189	Other Salaries & Wages	30,299	31,158	30,925	31,782	1 Full time hourly position
201	Social Security	5,699	5,888	5,700	6,008	
204	Pensions	9,483	10,832	9,900	11,055	
206	Life Insurance	90	94	94	94	
207	Medical Insurance	13,291	13,740	13,740	14,184	
210	Unemployment Compensation	286	294	170	294	3 employees
212	Employer Medicare Liability	1,333	1,377	1,340	1,405	
299	Other Fringe Benefits	500	500	500	500	3 employees
307	Communication	13	20	20	20	
348	Postage	-	100	-	100	
413	Drugs & Medical Supplies	2,440	2,500	1,800	2,500	
435	Office Supplies	1,737	1,850	1,740	2,500	
599	Other Charges	-	100	-	100	
709	Data Processing Equipment	1,130	50	-	1,800	Computer Replacement
	TOTAL PROBATION SERVICES	\$ 129,849	\$ 131,810	\$ 128,793	\$ 136,966	
	54110 SHERIFF'S DEPARTMENT					
101	County Official	\$ 78,859	\$ 82,802	\$ 82,802	\$ 86,661	Elected - State Mandated
103	Assistant(s)	62,133	62,133	62,135	63,376	1 position
105	Supervisor/Director (of Warrant Officers)	46,821	50,274	50,255	51,525	1 position
106	Deputy(ies)	621,896	633,508	633,510	646,669	15 positions (4 Corp/11 Dep) Budgeted
108	Investigator(s)	265,878	278,690	278,685	280,695	6 positions
109	Captains	110,260	116,155	116,135	118,457	2 salary positions
115	Sergeants	190,442	231,819	231,825	233,701	5 positions
119	Accountants	68,595	75,000	74,975	76,908	2 positions
138	Computer Technician	41,255	42,723	42,575	43,578	1 position

Franklin County, TN					FY 2018-2019 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
140	Salary Supplements	30,200	43,800	43,800	43,800	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA, Educational
160	Guards (Courthouse Security)	242,340	252,859	252,565	207,568	1 FT position , PT varies
169	Part Time Personnel	27,773	27,041	25,095	54,360	PT positions vary
170	School Resource Officer	440,208	451,845	451,540	507,782	12 Positions
186	Longevity	24,300	27,000	27,000	29,640	38 employees
187	Overtime Pay	71,110	145,578	133,100	47,858	
189	Other Salaries & Wages	40,575	42,550	42,525	31,212	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	139,804	153,528	151,555	157,163	
204	Pensions	298,088	330,481	325,855	321,466	
206	Life Insurance	2,149	2,159	2,115	2,200	
207	Medical Insurance	263,778	283,193	282,545	332,118	
210	Unemployment Compensation	4,748	3,422	3,385	6,420	
212	Employer Medicare Liability	33,342	35,812	36,045	36,756	
299	Other Fringe Benefits	10,700	11,100	10,300	11,100	
307	Communication	37,096	39,300	39,250	35,000	BOE \$7,000 for SRO Cell Phones (\$5K)
312	Contracts with Private Agencies	13,092	19,591	19,590	20,000	NICUSA TN Div & Court Reporting
320	Dues & Memberships	2,797	3,000	2,820	2,800	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA
334	Maintenance Agreements	21,067	21,931	21,930	21,251	KMBS, Dell, ISDN.Net, M&M Micro & Datamaxx
336	Maintenance & Repair -- Equipment	1,500	2,250	1,004	2,250	Phone System & Other Equipment Repair
338	Maintenance & Repair -- Vehicles	118,861	168,913	168,360	140,000	Various vendors as needed
340	Medical and Dental Services	400	3,300	3,300	3,300	Pre-employment & Post Accident
348	Postal Charges	1,082	2,200	2,125	2,100	
355	Travel	11,098	18,100	18,100	16,000	PerDiems, Mileage & Lodging, Etc
412	Diesel Fuel	5,343	7,140	8,741	6,500	
425	Gasoline	134,549	139,200	140,188	142,000	
431	Law Enforcement Supplies	16,289	10,000	10,539	13,500	ammo, holsters, etc.
435	Office Supplies	10,403	9,500	10,095	12,000	In Office supplies
442	Propane Gas	310	1,200	975	1,000	
450	Tires & Tubes	11,946	22,500	21,770	22,000	
451	Uniforms	17,235	13,000	11,300	16,000	Weekly & New Issues for Officers
499	Other Supplies & Materials	1,687	2,500	2,145	2,500	Other Officer supplies
508	Premium on Surety Bonds	-	150	75	75	Sheriff, Deputy & Notaries
524	In Service/Staff Development	17,403	13,000	12,475	16,000	Meeting Registrations & Contracted In-Service Staff Development CARRY SRO
525	Constitutional Officers' Operating Expenses	800	1,200	700	1,200	
599	Other Charges	11,378	10,514	8,067	12,000	Unexpected Charges & Expenses
599	Other Charges - for Cadet Program	2,913	4,215	2,802	-	Cadet Program funded by Contributions
599	Other Charges -- for Reserves	12,658	17,713	2,443	12,000	Reserve Program funded by Co & Contribut.
709	Data Processing Equipment	24,443	23,000	23,429	-	moved to 790
716	Law Enforcement Equipment	10,179	15,000	14,284	-	moved to 790
718	Motor Vehicles	102,524	80,000	81,565	140,000	New Vehicle rotation - request \$52,575 from prior yr (\$30K left)
790	Other Equipment	-	-	299	38,000	All Equipment
799	Other Capital Outlay	720	1,300	-	2,000	BOE \$7,000 for SRO Cell Phones (\$2K)
	TOTAL SHERIFF'S DEPARTMENT	\$ 3,703,028	\$ 4,033,187	\$ 3,988,693	\$ 4,070,488	
54160	ADMINISTRATION OF THE SEX OFFENDER					
160	Guards	\$ 11,175	\$ 11,755	\$ 10,100	\$ 12,000	2 positions - PT

Franklin County, TN					FY 2018-2019 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
201	Social Security	705	741	640	756	
210	Unemployment Compensation	102	70	60	150	2 employees
212	Employers Medicare Liability	165	173	150	177	
299	Other Fringe Benefits	200	200	200	200	2 employees
355	Travel	-	150	-	-	PerDiems, Mileage & Lodging, Etc
358	Remittance of Revenue Collections	1,500	2,550	2,200	2,500	Sex Offender Registry State Portion
435	Office Supplies	-	75	-	-	
524	In Service/Staff Development	-	175	-	-	Meeting Registrations & Contracted In-Service Staff Development
	TOTAL ADMIN OF SEX OFFENDER	\$ 13,847	\$ 15,889	\$ 13,350	\$ 15,783	
	54210 JAIL					
103	Assistants	\$ 55,805	\$ 58,067	\$ 58,067	\$ 59,229	1 position
106	Deputy Assistant	40,010	39,961	39,850	42,290	1 position
131	Medical Personnel	82,786	83,622	83,370	89,680	2 positions
140	Salary Supplement - Educational	4,000	7,500	7,500	7,500	Civil Service Contract
160	Guards	538,627	559,722	560,000	671,637	17 positions (4 Corp, 5 Serg)*** Adding 1 Shift Serg, 13 CO 4/1/19
165	Cafeteria Personnel	47,173	51,541	51,540	50,032	2 positions
167	Maintenance Personnel	35,733	35,901	35,905	36,619	1 position
169	Part Time Personnel	63,179	77,919	73,295	68,657	***Adding 2 part time 4/1/19
186	Longevity	5,400	6,240	6,240	5,640	8 employees
187	Overtime	43,094	37,355	37,360	15,606	
189	Other Salaries & Wages	22,441	24,290	24,290	19,380	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	56,941	58,919	58,920	65,848	
204	Pensions	106,952	120,527	120,500	140,567	
206	Life Insurance	1,099	1,123	1,110	1,288	
207	Medical Insurance	148,471	151,880	151,710	195,030	
210	Unemployment Compensation	2,983	1,972	1,910	3,722	
212	Employer Medicare Liability	13,317	13,908	13,905	15,400	
299	Other Fringe Benefits	5,750	5,700	5,700	6,200	
334	Maintenance Agreements	22,345	26,325	23,610	26,725	Cummins South, Simplex Grinnell, Stanley & Fire Ext Sales
335	Maintenance & Repair -- Buildings	29,216	23,275	23,850	25,000	Various vendors as needed
336	Maintenance & Repair -- Equipment	14,611	15,400	15,000	15,000	Various vendors as needed
340	Medical and Dental Services	18,000	20,675	23,615	24,000	Psych test, Pre-employment & Post Accident
347	Pest Control	1,375	1,500	1,500	1,500	Bid Item
354	Transportation Other Than Students	10,626	11,000	11,800	11,000	Prisoner Transports
355	Travel	1,935	1,800	1,740	5,000	PerDiems, Mileage & Lodging, Etc
359	Disposal Fees	2,659	2,750	3,000	2,750	
410	Custodial Supplies	43,253	49,700	55,010	55,000	Inmate population increase
422	Food Supplies	236,481	305,000	294,300	300,000	Inmate Increase & Cost
431	Law Enforcement Supplies	678	1,000	700	1,000	Jail Officer Supplies
441	Prisoner Clothing	13,013	16,500	17,115	18,000	Inmate population increase
451	Uniforms	2,288	4,000	3,418	8,000	Weekly & New Issues for Officers
499	Other Supplies/Materials	2,408	3,800	2,490	3,800	
507	Medical Claims	314,937	584,200	595,610	325,000	Inmate Expense
524	In Service/Staff Development	1,440	1,650	1,875	5,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	8,958	8,500	7,745	7,500	non-recurring items
707	Building Improvements	7,904	12,000	-	14,500	**Carryover of 2016/17 Capital Budget
709	Data Processing Equipment	2,077	3,000	2,320	-	moved to 790

Franklin County, TN					FY 2018-2019 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
790	Other Equipment	3,385	3,000	2,415	7,500	All Equipment Needs
	TOTAL JAIL	\$ 2,011,350	\$ 2,431,222	\$ 2,418,285	\$ 2,350,600	
54230 COMMUNITY REENTRY PROGRAM						
189	Other Salaries and Wages	\$ -	\$ -	\$ -	\$ 40,000	2 FT & 1 PT new request
201	Social Security	-	-	-	4,030	
206	Life Insurance	-	-	-	71	
207	Medical Insurance	-	-	-	10,821	
210	Unemployment Compensation	-	-	-	255	
212	Employer Medicare Liability	-	-	-	1,088	
312	Contracts With Private Agencies - TE15	195,000	197,581	194,000	90,081	Staff Expenses
355	Travel - TE15	3,579	6,829	6,480	553	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services - TE15	1,800	7,425	5,675	1,750	Accounting & Evaluation Services
499	Other Supplies & Materials - TE15	2,321	1,404	1,362	2,639	Copier and Misc Office (TE15 \$2,286, \$353 Other)
599	Other Charges - TE15	41,416	48,407	45,592	14,749	Liability Ins & Workman's Comp Ins
	TOTAL COMMUNITY REENTRY PROGRAM	\$ 244,116	\$ 261,646	\$ 253,109	\$ 166,036	
54240 JUVENILE SERVICES						
312	Contracts with Private Agencies	\$ 35,525	\$ 35,000	\$ 23,000	\$ 35,000	Juvenile Detention Qty increased
399	Other Contracted Services	5,844	7,520	7,000	7,520	Interpreter's services
	TOTAL JUVENILE SERVICES	\$ 41,369	\$ 42,520	\$ 30,000	\$ 42,520	
54410 CIVIL DEFENSE						
103	Assistant	\$ 10,661	\$ -	\$ -	\$ -	
105	Supervisor/Director	49,748	52,582	52,414	53,634	Appointed - Salary
106	Deputy	7,235	26,434	25,055	40,289	1 employee
186	Longevity	720	-	-	-	
187	Over Time	-	6,065	6,065	-	
201	Social Security	3,902	5,000	4,735	5,848	2 employees
204	Pensions	6,190	10,240	10,230	13,208	2 employees
206	Life Insurance	70	94	74	94	2 employees
207	Medical Insurance	10,510	11,440	11,405	14,184	2 employees
210	Unemployment Compensation	182	196	170	196	2 employees
212	Employer Medicare Liability	912	1,141	1,110	1,368	2 employees
299	Other Fringe Benefits	200	400	400	400	2 employees
307	Communication	3,025	3,800	3,215	3,200	
320	Dues & Memberships	55	285	-	110	EMAT fees
335	Maintenance & Repair -- Building	1,505	1,500	805	1,500	EOC Misc Repairs
336	Maintenance & Repair -- Equipment	1,454	2,700	2,700	2,700	Cummins & Xerox
338	Maintenance & Repair -- Vehicles	979	1,800	1,685	2,300	2 Trucks (Need 1 set tires this year)
348	Postal Charges	-	50	-	-	
355	Travel	66	300	82	500	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	5,036	5,800	2,292	6,500	Satcom, DishNwork, SWC
412	Diesel Fuel	855	1,700	1,200	1,500	BAT Truck, EOC Gen & ICT
425	Gasoline	2,172	2,000	1,800	2,200	
435	Office Supplies	658	1,600	1,550	1,500	
499	Other Supplies & Materials	1,537	1,600	1,580	3,000	
524	In-Service/Staff Development	441	675	525	1,000	Meeting Registrations & Contracted In-Service Staff Development inc volunteers
599	Other Charges	751	1,500	1,000	1,500	ICT
790	Other Equipment	4,222	2,700	4,234	5,000	
	TOTAL CIVIL DEFENSE	\$ 113,086	\$ 141,602	\$ 134,326	\$ 161,731	

Franklin County, TN					FY 2018-2019 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
54420 RESCUE SQUAD						
320	Dues & Memberships	\$ 350	\$ 410	\$ 410	\$ 450	TARS Dues
336	Maintenance & Repair - Equipment	-	1,500	-	1,500	
338	Maintenance & Repair - Vehicles	-	200	-	2,500	Trucks, Boats, 4 Wheelers, Trailers
399	Other Contracted Services	-	-	-	5,000	Drone School
412	Diesel Fuel	150	250	225	250	
425	Gasoline	466	600	506	500	
499	Other Supplies & Materials	578	2,450	1,860	3,500	
524	In-Service Staff Development	-	748	-	1,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	50	1,830	250	
790	Other Equipment	43,840	25,092	25,095	5,050	
799	Other Capital Outlay	19,940	280	-	10,000	
	TOTAL RESCUE SQUAD	\$ 65,324	\$ 31,580	\$ 29,926	\$ 30,000	
54490 CONSOLIDATED COMMUNICATIONS						
103	Assistant	\$ 37,769	\$ 37,594	\$ 37,595	\$ 38,324	1 employee
105	Supervisor/Director	46,111	47,982	47,982	48,942	Appointed -Salary
148	Dispatchers/Radio Operators	411,647	414,594	412,710	438,595	14 employees
184	Educational Incentive -- Co. Official/Admin. Officer	-	-	-	850	1 employee
185	Educational Incentive -- Other County Employees	-	-	-	7,650	9 employees
186	Longevity	3,120	2,340	3,540	4,020	6 employees
187	Overtime Pay	21,547	22,280	22,275	21,930	Events, Sick, Vac Restaffing storm
189	Other Salaries & Wages	17,762	16,750	16,750	16,000	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	32,572	32,812	32,700	35,930	
204	Pensions	67,150	68,964	68,790	81,153	
206	Life Insurance	722	749	725	749	
207	Medical Insurance	85,287	89,420	89,300	113,472	
210	Unemployment Compensation	1,683	1,068	1,055	1,768	
212	Employer Medicare Liability	7,618	7,683	7,650	8,403	
299	Other Fringe Benefits	3,000	3,000	3,000	3,200	16 employees
307	Communication	21,673	20,000	20,775	21,000	ATT& Verizon, Century Link
312	Contracts with Private Agencies	3,770	17,750	17,350	20,000	AT&T, TBI , Short Mtn., Flat Earth, Eagent & Renew Radio Lic., Diverse, Weather Tap, My PC
334	Maintenance Agreements	-	4,250	4,450	4,600	
336	Maintenance & Repair -- Equipment	5,577	4,720	4,340	5,000	Phones, Radios, Copiers & Monitors
338	Maintenance & Repair -- Vehicles	1,327	1,100	885	700	Oil Change, Wipers, Battery
348	Postage	130	150	100	100	Mail Reports, TBI Documents, etc
355	Travel	4,719	7,100	6,600	7,500	PerDiems, Mileage & Lodging, Etc
425	Gasoline	715	900	820	900	
435	Office Supplies	5,621	6,200	5,720	5,500	Misc Supplies, Toner, Fax machine, copier
451	Uniforms	994	1,000	1,000	900	Uniforms
524	In Service/Staff Development	5,024	7,400	6,785	5,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	670	1,000	575	750	Voiance, Unexpected Items
708	Communication Equipment	1,540	700	690	-	moved to 790
709	Data Processing Equipment	-	250	230	-	moved to 790
790	Other Equipment	3,451	3,500	2,655	4,900	Backup port/VHF dispatch all equipment needs
	TOTAL CONSOLIDATED COMMUNICATIONS	\$ 791,199	\$ 821,256	\$ 817,047	\$ 897,835	
54610 COUNTY CORONER						
399	Other Contracted Services	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	Contract inc \$1,650 per
507	Medical Claims (Autopsy Expenses)	23,940	31,000	28,076	25,000	Estimated
599	Other Charges	-	100	-	-	Misc
	TOTAL COUNTY CORONER	\$ 29,940	\$ 37,100	\$ 34,076	\$ 31,000	

Franklin County, TN					FY 2018-2019 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
54710 PUBLIC SAFETY GRANTS						Grants (100%) will balance at yr end and rebudget
187	Overtime Pay	\$ 6,159	\$ 5,750	\$ 5,000	\$ 6,000	Impaired Drivers Grant
201	Social Security	-	356	310	375	Change budget to alleviate journal entries
204	Pensions	-	805	700	825	
207	Medical Insurance	-	1,400	260	1,450	
210	Unemployment Compensation	-	106	55	110	
212	Employer Medicare Liability	-	83	72	90	
299	Other Fringe Benefits	1,430	-	-	-	
399	Other Contracted Services	-	1,790	-	-	
790	Other Equipment	6,581	18,842	18,360	7,000	Impaired Drivers \$4K/Hi-Visibility \$3K (100%)
799	Other Capital Outlay	-	7,808	7,790	19,750	Homeland Security Grant 100%
	TOTAL PUBLIC SAFETY GRANTS	\$ 14,170	\$ 36,940	\$ 32,547	\$ 35,600	
55110 LOCAL HEALTH CENTER						
307	Communication	\$ 1,303	\$ 1,300	\$ 1,045	\$ 1,300	
320	Dues & Memberships	200	200	200	200	TN PUBLIC HEALTH ASSOC
334	Maintenance Agreements	-	1,200	-	1,200	Signal Voice Data
335	Maintenance & Repair -- Building	10,453	8,200	5,500	8,200	Repairs, i.e. HVAC units, floor maintenance
359	Disposal Fees	1,667	2,100	2,100	2,100	
410	Custodial Supplies	2,346	4,000	2,465	3,000	Lebanon Chem. & Aramark
435	Office Supplies	796	800	70	800	
452	Utilities	11,285	12,000	10,450	12,000	
502	Building & Contents Insurance	3,105	3,375	3,045	3,150	
506	Liability Insurance	496	550	490	500	
599	Other Charges	792	5,341	2,420	3,000	Primary Prevention Events, other Meetings
	TOTAL LOCAL HEALTH CENTER	\$ 32,443	\$ 39,066	\$ 27,785	\$ 35,450	
55120 RABIES AND ANIMAL CONTROL						
103	Assistant(s)	\$ 87,382	\$ 89,392	\$ 89,385	\$ 90,762	3 positions
105	Supervisor/Director	12,726	12,726	12,726	12,980	Appoint (Supplement)
186	Longevity	-	-	-	-	
187	Overtime Pay	2,378	8,970	8,965	2,750	
189	Other Salaries & Wages	333	750	460	750	Holiday & Admin Pay
201	Social Security	6,277	6,860	6,860	6,686	
204	Pensions	14,211	14,820	14,820	15,105	
206	Life Insurance	140	140	155	140	
207	Medical Insurance	14,370	14,878	14,835	15,390	
210	Unemployment Compensation	253	312	180	312	3 employees
212	Employer Medicare Liability	1,468	1,604	1,610	1,564	
299	Other Fringe Benefits	400	600	600	600	3 employees
307	Communication	1,416	1,500	1,300	1,400	
320	Dues & Memberships	-	200	190	200	ACA
333	Licenses	100	400	-	400	
335	Maintenance & Repair -- Building	1,005	2,500	2,290	2,500	
338	Maintenance & Repair -- Vehicles	1,517	2,500	3,380	1,500	
340	Medical & Dental Services	-	300	-	300	
348	Postage	99	285	480	470	
355	Travel	1,563	1,600	660	1,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services (Lg. dead animal P/U)	60,492	61,500	60,660	62,500	SCTDD \$60,000 & Vet
401	Animal Food and Supplies	1,404	3,000	3,100	4,000	
412	Diesel Fuel	917	2,250	1,912	1,600	

Franklin County, TN					FY 2018-2019 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
413	Drugs & Medical Supplies	987	500	230	1,000	
425	Gasoline	4,468	5,000	4,545	4,800	
429	Instructional Supplies & Materials	-	500	105	300	Offset by mandated fines revenue
435	Office Supplies	625	500	405	500	
442	Propane Gas	-	600	590	600	
451	Uniforms	1,097	725	716	1,200	
499	Other Supplies/Materials	2,957	5,450	5,582	4,650	
509	Refunds	25	100	-	100	
524	In Service/Staff Development	1,189	1,165	480	800	Meeting Registrations & Contracted In-Service Staff Development
718	Motor Vehicle	22,953	20,800	20,725	-	
790	Other Equipment	1,998	1,200	900	25,000	Other Small Equipment, Radios & Incinerator
	TOTAL RABIES & ANIMAL CONTROL	\$ 244,750	\$ 263,628	\$ 258,846	\$ 261,859	
55190	OTHER LOCAL HEALTH SERVICES					DGA Grant offset by Rev up to \$200,200
130	Social Worker	\$ -	\$ -	\$ -	\$ 36,408	1 Employee - State Classified
131	Medical Personnel	-	-	-	22,845	1 Employee - State Classified
161	Secretary(s)	24,489	25,502	25,500	25,886	1 Employee - State Classified
169	Part-time Employee	-	-	-	20,397	1 Employee - State Classified
186	Longevity	-	-	-	660	2 Employees - State Classified
189	Other Salaries & Wages	70,686	77,266	59,110	-	
201	Social Security	5,804	6,421	5,160	6,634	
204	Pensions	11,414	11,688	10,640	14,985	
206	Life Insurance	140	141	125	188	
207	Medical Insurance	13,291	20,610	10,820	28,368	
210	Unemployment Compensation	356	490	177	392	
212	Employer Medicare Liability	1,357	1,502	1,210	1,551	
299	Other Fringe Benefits	800	800	700	800	3 ft & 2 pt positions
355	Travel	14,375	20,800	8,720	23,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	3,944	8,320	-	8,320	Interpreter services
524	In Service/Staff Development	-	-	-	-	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges		28,000	28,000	22,300	Tobacco Settlement Funds
	TOTAL OTHER LOCAL HEALTH SERVICES	\$ 146,656	\$ 201,540	\$ 150,162	\$ 212,734	
55390	APPROPRIATION TO STATE					
309	Contracts with Government Agencies	\$ 29,946	\$ 25,846	\$ 25,846	\$ 30,646	Health Dept - State Contract
	TOTAL APPROPRIATION TO STATE	\$ 29,946	\$ 25,846	\$ 25,846	\$ 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 \$25,000
149	Guard/Laborers	\$ 54,920	\$ 56,802	\$ 56,795	\$ 57,663	2 FT Positions
187	Overtime Pay	1,873	9,500	9,110	500	
189	Other Salaries & Wages	1,110	2,500	2,475	2,500	Holiday & Admin Pay - Supplement Educ Personnel
201	Social Security	3,579	4,223	4,220	3,786	
204	Pensions	8,162	9,606	9,600	8,554	
206	Life Insurance	90	94	90	94	
207	Medical Insurance	7,290	5,650	5,635	14,184	
210	Unemployment Compensation	154	196	112	196	2 employees
212	Employer Medicare Liability	837	987	986	885	

Franklin County, TN					FY 2018-2019 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
299	Other Fringe Benefits	400	200	200	400	2 employees
302	Advertising	-	1,540	1,540	1,550	
310	Contracts with Public Agencies	7,511	-	-	-	Moved to county employees
355	Travel	-	75	-	75	PerDiems, Mileage & Lodging, Etc
359	Disposal Fees	315	500	67	400	
499	Other Supplies and Materials	7,703	9,650	9,475	6,000	Grant related items
524	In Service/Staff Development	-	500	-	500	Meeting Registrations & Contracted In-Service Staff Development
	TOTAL LITTER CONTROL	\$ 93,944	\$ 102,022	\$ 100,305	\$ 97,287	
55739	OTHER WASTE COLLECTION					
149	Guard/Laborer	\$ 27,758	\$ 27,886	\$ 26,060	\$ 28,832	1 FT Position
187	Over-time	1,869	1,380	5,110	1,000	
189	Other Salaries & Wages	308	200	850	200	Holiday/Admin Pay
201	Social Security	1,868	1,839	1,525	1,874	
204	Pensions	3,706	4,157	3,440	4,236	
206	Life Insurance	47	47	43	47	
207	Medical Insurance	-	-	-	7,092	
210	Unemployment Compensation	80	98	50	98	1 employee
212	Employer Medicare Liability	437	430	468	438	
299	Other Fringe Benefits	200	200	200	200	1 employee
359	Disposal Fees	595	2,000	1,285	1,300	
425	Gasoline	-	1,500	-	-	
499	Other Supplies & Materials	-	1,000	30	300	
599	Other Charges	142	250	-	150	
	TOTAL OTHER WASTE COLLECTION	\$ 37,010	\$ 40,988	\$ 39,061	\$ 45,768	
55900	OTHER PUBLIC HEALTH & WELFARE					
599	Other Charges - TOBAC	\$ 17,566	\$ 13,833	\$ 9,078	\$ 4,755	TOBACCO Cessation Grant 100%
	TOTAL OTHER PUBLIC HEALTH & WELFARE	\$ 17,566	\$ 13,833	\$ 9,078	\$ 4,755	
56300	SENIOR CITIZENS ASSISTANCE					
335	Maintenance & Repair -- FC Senior Citizen's Building	\$ 276	\$ 1,500	\$ 1,500	\$ 1,500	
399	Contracted Services - Franklin Co Senior Ctr	13,050	13,050	13,050	23,050	** Additional Request \$10,000 operating & Maintenance expenses
399	Contracted Services - Hoyt Baker Sewanee Ctr	9,000	9,000	9,000	9,000	
410	Custodial Supplies - Franklin County Senior Ctr	3,409	3,000	3,000	3,500	
410	Custodial Supplies - Hoyt Baker Senior Ctr	400	400	400	400	
425	Gasoline - Franklin County Senior Ctr	19,401	-	-	-	
	TOTAL SENIOR CITIZENS ASSISTANCE	\$ 45,536	\$ 26,950	\$ 26,950	\$ 37,450	
56700	PARKS AND FAIR BOARDS					
105	Supervisor/Director	\$ 11,280	\$ 5,500	\$ 5,500	\$ 5,610	1 Salary Supplement position
189	Other Salaries & Wages	11,875	14,379	12,885	14,667	2 Seasonal positions & 2 Supplement
201	Social Security	861	1,233	1,130	1,257	
204	Pensions	540	1,131	1,730	1,154	
206	Life Insurance	-	-	10	10	
207	Medical Insurance	299	450	480	500	
210	Unemployment Compensation	136	219	65	294	3 employees
212	Employer Medicare Liability	336	288	265	294	
299	Other Fringe Benefits	100	-	-	-	
307	Communication	471	330	325	450	

Franklin County, TN					FY 2018-2019 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
334	Maintenance Agreements	359	499	500	499	Life Communications
335	Maintenance & Repair -- Buildings	5,975	6,000	1,000	2,000	
335	Maintenance & Repair -- Buildings - Farmers Mkt	-	-	6,250	2,000	
335	Maintenance & Repair -- Buildings - SMTAP Pavilion	3,763	6,000	3,375	4,000	SMTAP offset by rev
399	Other Contracted Services -SMTAP Pavilion	648	410	-	1,000	SMTAP offset by rev
499	Other Supplies/Materials	3,851	6,500	6,016	4,000	Fuel, Sand, Toiletries
499	Other Supplies/Materials - Farmers Mkt Pavilion	-	-	1,830		
499	Other Supplies/Materials - SMTAP Pavilion	830	1,831	625	1,500	SMTAP offset by rev
599	Other Charges	-	1,360	1,180	500	
599	Other Charges - SMTAP Pavilion	-	1,674	305	1,000	SMTAP offset by rev
	TOTAL PARKS & FAIR BOARDS	\$ 41,324	\$ 47,804	\$ 43,471	\$ 40,734	
57100	AGRICULTURE EXTENSION					
189	Other Salaries & Wages	\$ 56,548	\$ 72,500	\$ 72,500	\$ 75,139	Salaries and benefits for Ag. Ext. are the required local match for Franklin County.
201	Social Security	360	465	365	372	The employees are paid by UT and TSU
210	Unemployment Compensation	59	98	47	98	
212	Employer Medicare	84	109	85	87	
299	Other Fringe Benefits	9,253	15,000	13,900	22,300	
307	Communication	4,001	4,200	3,435	4,000	
320	Dues & Memberships	-	-	-	1,200	
334	Maintenance Agreements	-	4,086	4,090	4,086	KMBS Copier Lease
355	Travel	2,800	3,000	3,000	3,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	264	500	444	500	AT & T ISP & Copier
499	Other Supplies & Materials	-	750	-	500	
599	Other Charges	300	740	-	500	**4-H Program/Ag Ext Operational Expenses
	TOTAL AGRICULTURE EXTENSION	\$ 73,669	\$ 101,448	\$ 97,866	\$ 111,782	
57500	SOIL CONSERVATION					
118	Secretary to Board	\$ 25,973	\$ 26,937	\$ 26,937	\$ 27,476	1 position
189	Other Salaries & Wages	25,393	11,162	10,700	30,255	1 position & Holiday Pay
201	Social Security	3,138	2,397	2,350	3,617	
204	Pensions	5,969	3,812	3,800	8,170	
206	Life Insurance	94	94	59	94	
207	Medical Insurance	11,586	5,465	5,434	14,184	
210	Unemployment Compensation	230	196	140	196	2 employees
212	Employer Medicare Liability	734	579	550	846	
299	Other Fringe Benefits	400	200	200	400	2 employees
320	Dues & Memberships	275	550	550	275	TCDEA, RC&D, NACD, FCSCD, SMTRCD (+Inc)
355	Travel	2,314	3,000	1,865	3,000	PerDiems, Mileage & Lodging, Etc
524	In-Service Staff Development	1,775	2,000	565	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	141	300	190	300	Farm City Day, Fair & Educ Materials
	TOTAL SOIL CONSERVATION	\$ 78,022	\$ 56,692	\$ 53,340	\$ 90,812	
58120	INDUSTRIAL DEVELOPMENT					
103	Assistant	\$ 18,189	\$ 16,773	\$ 16,010	\$ 24,605	1 PT no benefits position
189	Other Salaries & Wages	9,341	11,903	11,705	14,997	1/2 position split with Co Mayor
201	Social Security	1,713	1,770	1,700	2,468	
204	Pensions	1,308	1,659	1,640	2,101	
206	Life Insurance		18	20	-	
207	Medical Insurance	190	3,185	3,170	3,546	
210	Unemployment Compensation	116	147	80	147	
212	Employer Medicare Liability	401	406	400	577	
299	Other Fringe Benefits	100	100	100	200	
302	Advertising	-	6,340	6,340	2,000	
307	Communication	596	990	965	1,050	Phone Only
320	Dues & Memberships	5,000	2,000	2,000	2,000	

Franklin County, TN					FY 2018-2019 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
334	Maintenance Agreements	3,671	3,900	3,855	4,000	Web-Hosting, Copier & Postage Meter Maint
335	Maintenance & Repair Services - Bldg	3,754	4,000	2,500	5,000	
347	Pest Control	900	900	1,125	900	
348	Postal Charges	245	100	-	100	
355	Travel	171	2,270	2,265	2,275	PerDiems, Mileage & Lodging, Etc
359	Disposal Fees	1,027	2,900	3,145	3,200	
399	Other Contracted Services	3,575	29,318	21,500	10,000	
435	Office Supplies	1,230	1,500	350	750	
508	Premium on Bonds	200	325	200	325	
524	In Service/Staff Development	-	1,356	1,360	1,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	2,827	3,500	3,000	3,500	Park Development
799	Other Capital Outlay	10	151,165	150,373	40,000	Industrial Park Sign
799	Other Capital Outlay - TVA	-			54,100	TVA InvestPrep Grant offset revenue \$27,050
799	Other Capital Outlay - ECDSD	-	325,730	325,730	473,270	ECDSD Grant offset revenue \$350K
	TOTAL INDUSTRIAL DEVELOPMENT	\$ 54,564	\$ 572,254	\$ 559,533	\$ 652,610	*Carry Balances from prior yrs agreement ID Board dev. Projects 2017/18
	58190 OTHER ECONOMIC & COMMUNITY DEVELOPMENT					
309	Contracts with Government Agencies	\$ 107,536	\$ 110,470	\$ 110,470	\$ 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	181,313	135,000	135,000	865,000	Nissan CDBG \$490K, Housing Grant \$375K
	TOTAL OTHER ECONOMIC & COMM. DEV.	\$ 328,849	\$ 285,470	\$ 285,470	\$ 1,015,470	
	58300 VETERANS SERVICES					
103	Assistant	\$ 28,418	\$ 29,661	\$ 29,661	\$ 30,254	1 Full time hourly position
105	Supervisor/Director	20,431	15,806	14,435	17,626	1 Part time Salary Position
169	Part-time Employee	-	5,520	4,000	12,730	1 position 24 hrs
185	Educational Incentive -- Other County Employees	-	-	-	850	1 employee
201	Social Security	1,759	1,958	2,240	2,749	
204	Pensions	4,007	4,154	4,180	4,427	
206	Life Insurance	47	47	47	47	
207	Medical Insurance	4,940	6,870	5,435	7,092	
210	Unemployment Compensation	160	294	160	295	
212	Employer Medicare Liability	709	744	700	898	
299	Other Fringe Benefits	300	300	300	500	3 employees
312	Contracts with Private Agencies	798	2,099	800	1,399	Vetrospect - VA Program (2 License)
320	Dues & Memberships	-	50	-	50	
334	Maintenance Agreements	1,838	1,900	1,845	1,900	Copier moved from Co Bldgs
354	Transportation - Other Than Students	670	2,225	1,265	1,000	Veterans Assistance (offset by donations)
355	Travel	1,711	1,500	300	1,500	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	1,141	1,000	1,520	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	2,895	5,286	3,785	2,500	Veterans Assistance (offset by donations)
	TOTAL VETERANS SERVICES	\$ 69,824	\$ 79,513	\$ 70,673	\$ 86,916	
	58400 OTHER CHARGES					
215	On Behalf payments for OPEB	\$ -	\$ 90,000	\$ -	\$ 90,000	ARC Payment for OPEB Trust (reserve)
299	Other Fringe Benefits	19,849	20,510	19,910	21,642	OPEB (currently 3 employees)
340	Medical & Dental Services	3,046	3,500	2,970	3,200	
399	Other Contracted Services	5,000	-	-	-	OPEB Actuarial
502	Building & Content Insurance	78,159	79,643	76,600	78,000	
506	Liability Insurance	111,666	109,924	109,437	111,000	

Franklin County, TN					FY 2018-2019 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
507	Medical Claims	33,856	40,000	37,381	40,000	
510	Trustee's Commission	200,261	208,000	214,105	218,000	Fees paid to Trustee
511	Vehicle & Equipment Insurance	94,385	93,000	92,505	94,000	
513	Worker's Compensation	138,790	146,500	148,500	150,000	
515	Liability Claim(s)	-	100	-	100	
516	Other Self-Insured Claims	-	10,000	3,100	10,000	
599	Other Charges	16,392	12,458	4,130	12,500	
	TOTAL OTHER CHARGES	\$ 701,404	\$ 813,635	\$ 708,638	\$ 828,442	
	90000 CAPITAL PROJECTS					
	91190 Other General Government Projects					
733	Solid Waste Equipment	\$ 127,973	\$ 2,195	\$ 1,200	\$ -	Used Oil & Recycling Equip Grant
790	Other Equipment	10,723	40,000	34,155	40,000	Technology Reserve
799	Other Capital Outlay	214,189	24,000	24,000	300,000	Unexpected County Capital Expenses (\$200K back to Hospital Reserve & \$100K for new BG)
	91200 Highway & Street Capital Projects					
714	Highway Equipment	\$ -	\$ -	\$ -	\$ -	
799	Other Capital Outlay	1,210	460	460	140,000	County Comm Roads (New \$140K)
	TOTAL CAPITAL PROJECTS	\$ 354,095	\$ 66,655	\$ 59,815	\$ 480,000	
	99100 Transfers Out	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	TCAT Project
	TOTAL OPERATING TRANSFER	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	
	Total Estimated Expenditures & Other Uses	\$ 16,515,776	\$ 19,287,024	\$ 18,837,130	\$ 19,221,795	
	Excess of Estimated Revenue & Other Sources	\$ (654,656)	\$ (2,045,882)	\$ (1,595,988)	\$ (117,771)	**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	\$ 8,754,535	\$ 7,600,343	\$ 7,600,343	\$ 6,004,355	
	Estimated Ending Fund Balance -- June 30	8,099,879	5,554,461	6,004,355	5,886,584	
	Adjustment for Encumbrances	(499,537)		-	-	
	Less Reserves 2016-17 (5,322,681)					
	Committed for Other Purposes 34690		(4,000,000)	(4,000,000)	(4,000,000)	Sale of Hospital Proceeds (+\$200K 2018/19)
	Assigned for General Government 34710		(93,558)	(93,558)	(93,558)	Unclaimed Property Proceeds
	Assigned for Other Operations 34745		(462,469)	(552,469)	(552,469)	OPEB ARC Reserve
	Estimated UNASSIGNED Ending Fund Balance As of June 30	\$ 7,600,343	\$ 998,434	\$ 1,358,328	\$ 1,240,557	Fund Balance Requirement 2.5% =\$486,145 Unassigned Fund Balance Ideal Benchmark 5% =\$972,290

Franklin County, TN						FY 2018-2019 Budget
Courthouse & Jail Maintenance Fund # 112						
Fund #112	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
Account No.		Actual	Amended	Estimated	Approved	
Estimated Revenues						
40000	LOCAL TAXES					
40200	County Local Option Taxes					
40260	Litigation Tax - Special Purpose	\$ -	\$ -	\$ -	\$ -	
40266	Litigation Tax -- Jail, Workhouse, Courthouse	181,699	183,500	185,000	185,000	
	TOTAL LOCAL TAXES	\$ 181,699	\$ 183,500	\$ 185,000	\$ 185,000	
	Total Estimated Revenues	\$ 181,699	\$ 183,500	\$ 185,000	\$ 185,000	
Estimated Expenditures						
58000	OTHER GENERAL GOVERNMENT					
58400	Other Charges					
510	Trustee's Commission	\$ 1,839	\$ 2,000	\$ 1,950	\$ 2,000	
	TOTAL OTHER CHARGES	\$ 1,839	\$ 2,000	\$ 1,950	\$ 2,000	
	Total Estimated Expenditures	\$ 1,839	\$ 2,000	\$ 1,950	\$ 2,000	
99000	OTHER USES					
99100	Transfers Out					
590	Transfers to Other Funds	\$ 145,000	\$ 200,000	\$ 200,000	\$ 210,000	Transfer To Gen Debt Serv Fund
	TOTAL OTHER USES	\$ 145,000	\$ 200,000	\$ 200,000	\$ 210,000	
	Total Estimated Expenditures & Other Uses	\$ 146,839	\$ 202,000	\$ 201,950	\$ 212,000	
	Excess of Estimated Revenue Over (Under)	\$ 34,860	\$ (18,500)	\$ (16,950)	\$ (27,000)	
	Estimated Expenditures					
	Estimated Beginning Fund Balance July 1	\$ 35,297	\$ 70,157	\$ 70,157	\$ 53,207	
	Adjustments					
	Estimated Ending Fund Balance June 30	\$ 70,157	\$ 51,657	\$ 53,207	\$ 26,207	Revenue Mandated Fund Balance Policy 5%=\$10,600

Franklin County, TN Public Library Fund # 115					FY 2018-2019 Budget	
Fund #115						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
Estimated Revenues						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Tax	\$ 277,991	\$ 298,003	\$ 298,000	\$ 305,955	Represents \$0.0311
40120	Trustee's Collections - Prior Year	8,808	7,108	7,308	9,600	
40125	Trustee's Collections - Bankruptcy	88	75	75	75	
40130	Circuit/Clerk & Master Collections - Prior Year	4,166	5,900	5,850	4,450	
40140	Interest and Penalty	1,211	1,415	1,295	1,250	
40161	Payments in Lieu of Taxes - TVA	118	140	140	120	
40162	Payments in Lieu of Taxes - Local Utilities	1,136	1,250	1,050	1,000	
40163	Payments in Lieu of Taxes - Other	646	1,057	1,057	1,000	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	\$ 2,046	\$ 2,240	\$ 2,240	\$ 2,240	
	TOTAL LOCAL TAXES	\$ 296,210	\$ 317,188	\$ 317,015	\$ 325,690	
41000	LICENSES AND PERMITS					
41100	Licenses					
41140	Cable TV Franchise	\$ 1,681	\$ 2,075	\$ 1,775	\$ 1,750	
	TOTAL LICENSES AND PERMITS	\$ 1,681	\$ 2,075	\$ 1,775	\$ 1,750	
43000	CHARGES FOR CURRENT SERVICES					
43100	General Service Charges					
43190	Other General Service Charges	\$ 14,587	\$ 11,250	\$ 10,940	\$ 11,000	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 14,587	\$ 11,250	\$ 10,940	\$ 11,000	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44110	Interest Earned	\$ 642	\$ 700	\$ 600	\$ 565	
44146	E-Rate Funding	-	973	-	6,047	
44170	Miscellaneous Refunds	162	50	-	50	
44990	Other Local Revenues	1,593	1,350	1,300	1,500	
	TOTAL OTHER LOCAL REVENUES	\$ 2,397	\$ 3,073	\$ 1,900	\$ 8,162	
47000	FEDERAL GOVERNMENT					
47500	FEDERAL THROUGH STATE					
47590	OTHER FEDERAL THROUGH STATE	\$ 1,464	\$ 3,698	\$ 5,101	\$ 2,500	Tech Grant
	TOTAL FEDERAL GOVERNMENT	\$ 1,464	\$ 3,698	\$ 5,101	\$ 2,500	
48000	OTHER GOVERNMENTS & CITIZENS GROUPS					
48130	Contributions	\$ 29,250	\$ 29,250	\$ 29,250	\$ 29,250	Winchester, Decherd, Estill Springs & Other
48610	Donations	894	765	400	800	Misc
	TOTAL GENERAL GOVERNMENT GRANTS	\$ 30,144	\$ 30,015	\$ 29,650	\$ 30,050	
	Total Estimated Revenues & Other Sources	\$ 346,483	\$ 367,299	\$ 366,381	\$ 379,152	
Estimated Expenditures						
56500	LIBRARIES					
103	Assistant(s)	\$ 85,221	\$ 89,398	\$ 88,326	\$ 100,712	3 FT positions
105	Supervisor/Director	45,888	47,798	47,798	48,754	Appointed - Salary
137	Educ Media Personnel	30,048	33,401	33,004	36,619	1 FT position
169	Part-time Employee(s)	31,310	32,000	31,964	32,640	7 PT positions
184	Educational Incentive -- Co. Official/Admin. Officer	-	850	850	950	1 employee
186	Longevity	840	960	960	1,080	2 employees
189	Other Salaries & Wages	-	1,856	989	2,856	Admin & Worked Holiday Hrs
201	Social Security	11,816	12,416	12,338	13,951	
204	Pensions	20,590	24,350	24,210	26,939	
206	Life Insurance	230	234	244	234	
207	Medical Insurance	28,874	31,850	31,475	35,460	
210	Unemployment Compensation	763	470	446	820	
212	Employer Medicare Liability	2,763	2,891	2,896	3,263	
299	Other Fringe Benefits	1,275	1,400	1,400	1,400	12 employees
307	Communications	2,955	2,600	2,526	4,200	eRate decrease in voice- last yr - 20%
320	Dues & Memberships	75	150	150	150	
335	Maintenance & Repair - Building	18,643	26,375	26,366	16,000	Painting, cleaning & Lawn Maintenance

Franklin County, TN Public Library Fund # 115					FY 2018-2019 Budget	
Fund #115						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
337	Maintenance & Repair - Office Equipment	5,433	4,365	4,082	4,400	KMBS Copier
355	Travel	2,106	3,025	2,751	2,125	
399	Other Contracted Services	8,981	5,705	5,715	6,785	Comcast, Verso, St Consortium increase \$55, Movie License, Ancestry (Cambridge Sci. Abstr)
410	Custodial Supplies	571	1,115	525	675	
432	Library Books/Media	27,367	23,664	21,979	25,000	Adult & Juv Books, Audio Visuals
435	Office Supplies	1,482	2,800	1,065	1,500	
437	Periodicals	942	2,006	1,988	2,050	Magazines & Online
499	Other Supplies & Materials	4,307	4,800	4,890	4,500	Archival and processing Matl's & Library Cards
524	In-Service Staff Development	375	750	490	250	
599	Other Charges	5,517	1,500	1,546	1,500	
709	Data Processing Equipment - TECH	2,778	2,994	2,860	2,500	
719	Office Equipment	1,072	1,200	652	1,000	
799	Other Capital Outlay	13,345	1,130	732	1,000	
	TOTAL LIBRARIES	\$ 355,567	\$ 364,053	\$ 355,217	\$ 379,313	
	58400 OTHER CHARGES					
340	Medical & Dental Services	\$ -	\$ 100	\$ -	\$ 100	
347	Pest Control	600	600	750	600	Bid Item
359	Disposal Fees	1,626	1,800	1,781	1,800	Dumpster Fee
452	Utilities	21,331	23,000	20,034	24,000	5% incr per WUS/3% incr per ERPUD plus added security light and pole rental
502	Building & Content Insurance	3,153	3,091	3,090	3,100	
506	Liability Insurance	1,079	1,058	1,058	1,060	
507	Medical Claims	-	100	-	100	
510	Trustee's Commission	6,019	6,175	6,355	5,000	
513	Workers Compensation	3,246	3,550	3,549	3,950	
516	Liability Claims	-	250	-	250	
	TOTAL OTHER EXPENDITURES	\$ 37,054	\$ 39,724	\$ 36,617	\$ 39,960	
	91150 Social, Cultural & Recreational Projects					
707	Building Improvements	\$ 1,615	\$ 4,000	\$ 2,520	\$ 7,560	updating cabling and network w/80% e-rate reimbursement
719	Office Equipment	-	-	-	-	
	Total Social, Cultural & Recreational Projects	\$ 1,615	\$ 4,000	\$ 2,520	\$ 7,560	
	99100 Transfers Out					
	TOTAL OPERATING TRANSFER	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	Financial Software Library Portion
	Total Estimated Expenditures	\$ 397,236	\$ 410,777	\$ 397,354	\$ 429,833	
	Excess of Estimated Revenues Over (Under)					
	Estimated Expenditures	\$ (50,753)	\$ (43,478)	\$ (30,973)	\$ (50,681)	
	Estimated Beginning Fund Balance July 1	303,817	227,814	227,814	196,841	
	Encumbered for Social, Cultural & Recreational Services 115-56500	(25,250)				
	Estimated Ending Fund Balance June 30	\$ 227,814	\$ 184,336	\$ 196,841	\$ 146,159	Fund Balance Policy 5% = \$21,491

Franklin County, TN Solid Waste Fund # 116					FY 2018-2019 Budget	
Fund #116						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
Estimated Revenues						
40000 LOCAL TAXES						
40100 County Property Taxes						
40110	Current Property Taxes	\$ 1,518,089	\$ 1,641,037	\$ 1,641,000	\$ 1,671,248	Represents \$0.2433
40120	Trustee's Collection - Prior Year	57,615	36,632	36,650	39,000	
40125	Trustee's Collection - Bankruptcy	428	413	390	380	
40130	Clerk & Master Collection Prior Year	21,021	36,942	37,000	35,000	
40140	Interest and Penalty	7,306	7,236	7,425	7,250	
40161	Payment in Lieu of Taxes - TVA	930	950	930	950	
40163	Payment in Lieu of Taxes -- Other	633	3,375	3,375	3,375	
40300 STATUTORY LOCAL TAXES						
40320	Bank Excise Tax	16,052	17,570	17,570	17,600	
	TOTAL LOCAL TAXES	\$ 1,622,074	\$ 1,744,155	\$ 1,744,340	\$ 1,774,803	
41100 LICENSES						
41140	Cable TV Franchise	\$ 13,187	\$ 13,593	\$ 13,593	\$ 13,600	
	TOTAL LICENSES	\$ 13,187	\$ 13,593	\$ 13,593	\$ 13,600	
43000 CHARGES FOR CURRENT SERVICES						
43100 General Service Charges						
43106	Commercial & Industrial Waste Collection Charges	\$ -	\$ 44,000	\$ 44,000	\$ 90,000	Nissan Agreement
43109	Transfer Waste Stations Collection Charges	10,000	11,000	11,000	12,000	Winchester
43110	Tipping Fees	28,307	37,862	37,850	40,000	
43114	Solid Waste Disposal Fees	9,175	10,000	9,995	9,500	
43190	Other General Service Charges	-	-	-	-	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 47,482	\$ 102,862	\$ 102,845	\$ 151,500	
44000 OTHER LOCAL REVENUES						
44100 Recurring Items						
44110	Interest Earned	\$ 65,683	\$ 75,000	\$ 75,000	\$ 75,000	
44145	Sale of Recycled Material	197,597	213,500	213,500	215,000	
44170	Miscellaneous Refunds	6,378	-	-	-	
44500 Nonrecurring Items						
44530	Sale of Equipment	1,250	-	-	-	
44990	Other Local Revenues	-	-	-	-	
	TOTAL OTHER LOCAL REVENUES	\$ 270,908	\$ 288,500	\$ 288,500	\$ 290,000	
46100 GENERAL GOVERNMENT GRANTS						
46170	Solid Waste Grants	\$ 22,992	\$ 25,000	\$ 24,565	\$ 25,000	
	TOTAL GENERAL GOVERNMENT GRANTS	\$ 22,992	\$ 25,000	\$ 24,565	\$ 25,000	
46800 OTHER STATE REVENUES						
46980	Other State Grants	\$ -	\$ 108,230	\$ 108,230	\$ -	
	TOTAL OTHER STATE REVENUES	\$ -	\$ 108,230	\$ 108,230	\$ -	
49800 OPERATING TRANSFERS						
	Transfers In	\$ -	\$ -	\$ -	\$ -	
	TOTAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	
	Total Estimated Revenues & Other Sources	\$ 1,976,643	\$ 2,282,340	\$ 2,282,073	\$ 2,254,903	
Estimated Expenditures						
55720 SANITATION EDUCATION/INFORMATION						
302	Advertising	\$ 1,636	\$ 2,100	\$ 1,000	\$ 2,100	
499	Other Supplies & Materials	-	200	190	200	
	TOTAL SANITATION EDUC./INFO.	\$ 1,636	\$ 2,300	\$ 1,190	\$ 2,300	
55732 CONVENIENCE CENTERS						
149	Laborers	\$ 197,632	\$ 201,055	\$ 201,055	\$ 202,750	18 Reg/12 Subs
201	Social Security	12,329	12,420	12,400	12,707	
210	Unemployment Compensation	1,419	900	888	2,200	
212	Employer Medicare Liability	2,895	2,948	2,950	2,972	
299	Other Fringe Benefits	2,050	2,200	2,200	2,200	
307	Communication	10,413	7,285	7,285	4,000	Telecom Audit caused a savings
335	Maintenance & Repair -- Buildings	6,846	11,900	11,630	7,000	
336	Maintenance & Repair -- Equipment	16,697	3,293	2,510	10,000	
399	Other Contracted Services	4,200	5,000	4,300	4,500	H & R Portables
452	Utilities	12,444	13,500	13,025	15,000	
499	Other Supplies & Materials	4,039	4,500	3,825	4,500	

Franklin County, TN Solid Waste Fund # 116					FY 2018-2019 Budget	
Fund #116						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
599	Other Charges	562	1,000	730	800	
733	Solid Waste Equipment	23,894	24,000	23,600	60,000	Replace Packer (LRP 1 per yr) Joyce Ln
799	Other Capital Outlay	18,361	30,100	30,100	86,000	Paving a county owned cntr (LRP 1 per yr)
	TOTAL CONVENIENCE CENTERS	\$ 313,781	\$ 320,102	\$ 316,498	\$ 414,629	
55733 TRANSFER STATIONS						
105	Supervisor/Director	\$ 59,497	\$ 55,514	\$ 55,500	\$ 65,192	1 Appointed - Salary
106	Deputy(ies)	34,051	34,632	34,415	35,325	1 position
141	Foreman	39,421	46,426	46,095	47,354	1 position
145	Equipment Operators - Light	66,203	79,290	78,737	80,875	2 positions
147	Truck Driver(s)	187,876	186,017	184,322	232,124	7 positions
149	Laborer(s)	26,644	49,124	45,000	33,161	1 positions
169	Part-time Personnel	13,236	14,160	13,481	14,015	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	-	-	-	850	1 employee
185	Educational Incentive -- Other County Employees	-	850	850	950	1 employee
186	Longevity	1,560	1,740	1,740	2,220	4 employees
187	Overtime	2,090	2,950	2,831	2,500	
189	Other Salaries & Wages (Worked Holidays)	19	2,650	2,650	1,200	
201	Social Security	26,023	30,003	28,350	32,198	
204	Pensions	55,224	60,589	58,000	72,721	
206	Life Insurance	554	562	562	609	
207	Medical Insurance	64,498	68,803	68,104	92,196	
210	Unemployment Compensation	1,226	499	475	1,499	
212	Employer Medicare Liability	6,086	7,017	6,630	7,530	
299	Other Fringe Benefits	2,575	2,500	2,500	2,700	14 employees
307	Communication	1,390	1,430	1,427	2,100	Telecom Audit changed cost
309	Contracts with Government Agencies	466,381	485,419	485,419	500,000	ISWA & TDEC
312	Contracts with Private Agencies	63,455	43,971	38,000	63,000	Tire Disposal - Mulching, CSX / Golder
320	Dues & Memberships	200	300	215	312	SWA
334	Maintenance Agreements	-	2,720	2,720	2,500	KMBS Copier Maintenance & Fire Exting.
335	Maintenance & Repair - Buildings	1,795	5,000	3,530	5,000	
336	Maintenance & Repair - Equipment	13,201	16,000	13,000	14,000	
338	Maintenance & Repair - Vehicles	7,612	10,000	9,050	9,000	
347	Pest Control	825	1,000	900	1,000	
348	Postage	156	160	47	160	
355	Travel	1,801	4,800	4,775	5,000	SWA Conference & Other
361	Permits	75	75	75	75	State Permits
412	Diesel Fuel	25,356	34,200	34,200	35,000	
418	Equipment & Machinery Parts	18,389	16,685	15,600	15,000	
424	Garage Supplies	6,096	5,000	4,325	6,200	
425	Gasoline	3,047	3,550	3,550	3,700	
433	Lubricants	3,102	3,500	2,275	2,800	
435	Office Supplies	3,454	2,500	1,510	2,500	
450	Tires & Tubes	8,398	11,150	11,060	9,200	
451	Uniforms	2,285	4,460	3,990	4,500	
452	Utilities	9,847	12,500	11,930	13,000	
453	Vehicle Parts	7,906	8,500	6,530	7,500	
499	Other Supplies & Materials	14,494	14,550	14,550	16,000	
524	In-Service Staff Development	1,295	1,500	940	1,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	2,563	500	300	400	
733	Solid Waste Equipment	6,750	186,489	186,460	30,000	Dump Truck, 5th wheel truck
	TOTAL TRANSFER STATIONS	\$ 1,256,656	\$ 1,519,285	\$ 1,486,620	\$ 1,474,665	
55770 POST CLOSURE CARE COST						
312	Contracts with Private Agencies	\$ 7,991	\$ 13,000	\$ 9,015	\$ 12,000	Landfill --well testing & methane maint.
	TOTAL POST CLOSURE CARE COST	\$ 7,991	\$ 13,000	\$ 9,015	\$ 12,000	
58400 OTHER EXPENDITURES						
340	Medical & Dental Services	\$ 493	\$ 500	\$ 400	\$ 500	
502	Building & Content Insurance	13,967	13,689	13,689	13,800	
506	Liability Insurance	16,295	15,970	15,970	16,200	
507	Medical Claims	1,511	6,000	5,850	5,000	
510	Trustee's Commission	33,377	37,000	36,530	37,000	

Franklin County, TN					FY 2018-2019 Budget	
Solid Waste Fund # 116						
Fund #116						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
511	Vehicle & Equipment Insurance	16,295	17,000	16,120	16,750	
513	Workers Compensation	8,115	11,000	10,650	11,000	
516	Other Self-Insured Claims	-	1,000	1,000	2,000	
599	Other Charges	179	500	250	500	
	TOTAL OTHER EXPENDITURES	\$ 90,232	\$ 102,659	\$ 100,459	\$ 102,750	
	99100 OPERATING TRANSFERS					
590	Transfers to Other Funds	\$ 43,803	\$ 48,803	\$ 48,803	\$ 48,803	\$3,803 Financial Software Maint, & \$45K to Co Gen for Equip (18/19 4th of 6 yr)
	TOTAL OPERATING TRANSFER	\$ 43,803	\$ 48,803	\$ 48,803	\$ 48,803	
	Total Estimated Expenditures	\$ 1,714,099	\$ 2,006,149	\$ 1,962,585	\$ 2,055,146	
	Excess of Estimated Revenues Over (Under)					
	Estimated Expenditures	\$ 262,544	\$ 276,191	\$ 319,488	\$ 199,757	
	Estimated Beginning Fund Balance July 1	427,375	604,607	604,607	1,074,095	
	Encumbered for Public Health & Welfare 116-55000	(85,312)				
	Adjustments			150,000		
	Estimated Ending Fund Balance June 30	\$ 604,607	\$ 880,799	\$ 1,074,095	\$ 1,273,852	Fund Balance Policy 5% = \$102,757

Franklin County, TN						FY 2018-2019 Budget
Local Purpose Tax (Rural Fire) Fund # 120						
Fund #120						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
Estimated Revenues						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Taxes	\$ 355,114	\$ 383,342	\$ 386,767	\$ 385,609	Represents \$0.0741
40120	Trustee's Collection - Prior Year	8,035	8,000	8,000	8,000	
40125	Trustee's Collection - Bankruptcy	207	185	185	185	
40130	Clerk & Master Collection Prior Year	4,771	8,019	8,019	8,020	
40140	Interest & Penalty	1,651	1,700	1,700	1,700	
40161	Payment in Lieu of Taxes - TVA	283	575	575	575	
40163	Payment in Lieu of Taxes - Other	193	1,027	1,027	1,030	
40200	County Local Option Taxes					
40220	Hotel/Motel Tax	274,820	302,800	302,800	302,800	
	TOTAL LOCAL TAXES	\$ 645,074	\$ 705,648	\$ 709,073	\$ 707,919	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	\$ 4,886	\$ 5,350	\$ 5,350	\$ 5,350	
	TOTAL STATUTORY LOCAL TAXES	\$ 4,886	\$ 5,350	\$ 5,350	\$ 5,350	
41100	LICENSES & PERMITS					
41140	Cable TV Franchise	\$ 4,014	\$ 4,140	\$ 4,140	\$ 4,140	
41520	Building Permits	20,000	20,000	20,000	20,000	
	TOTAL LICENSES & PERMITS	\$ 24,014	\$ 24,140	\$ 24,140	\$ 24,140	
44000	OTHER LOCAL REVENUE					
44100	RECURRING ITEMS					
44170	Miscellaneous Refunds	\$ -	\$ -	\$ -	\$ -	
44530	Sale of Equipment	-	-	-	7,500	
44570	Contributions & Gifts	765	-	-	-	
	TOTAL OTHER LOCAL REVENUE	\$ 765	\$ -	\$ -	\$ 7,500	
	TOTAL ESTIMATED REVENUES	\$ 674,739	\$ 735,138	\$ 738,563	\$ 744,909	
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	-	-	-	-	Fire Safety House and Truck
399	Other Contracted Services	518,467	521,950	521,950	600,000	\$35,000 to each of 15 Depts.
399	Other Contracted Services - Incentive	200,000	13,333	13,333	-	
499	Other Supplies & Materials	-	2,000	1,322	2,000	Training Association Alloc
510	Trustee's Commission	10,384	11,450	11,450	11,450	
524	In-Service Staff Development	-	687	687	1,000	Training Association Alloc
599	Other Charges	2,351	638	360	1,000	
790	Other Equipment	-	-	-	-	Training Association Alloc
799	Other Capital Outlay	-	-	-	4,000	Training Association Alloc
	TOTAL FIRE PREVENTION & CONTROL	\$ 733,202	\$ 552,058	\$ 551,102	\$ 621,450	
	TOTAL ESTIMATED EXPENDITURES	\$ 733,202	\$ 552,058	\$ 551,102	\$ 621,450	
	Excess of Estimated Revenue & Other Sources Over (Under) Estimated Expenditures	\$ (58,463)	\$ 183,080	\$ 187,461	\$ 123,459	
	Estimated Beginning Fund Balance July 1	\$ 282,800	\$ 217,937	\$ 217,937	\$ 405,398	
	Estimated Ending Fund Balance June 30	\$ 224,337	\$ 401,017	\$ 405,398	\$ 528,856	
	Encumbered for Public Safety 120-54000	\$ (6,400)		\$ 65,000		
	Reserve Committed for Public Safety 120-34725		\$ (117,181)	\$ (213,772)	\$ (213,772)	
	Estimated UNASSIGNED Ending Fund Balance June 30	\$ 217,937	\$ 283,836	\$ 256,626	\$ 315,084	Fund Balance Policy 5%=\$31,073

Franklin County, TN					FY 2018-2019 Budget	
Drug Control Fund # 122						
Fund # 122						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
Estimated Revenues						
42000	FINES, FORFEITURES AND PENALTIES					
42100	Circuit Court					
42140	Drug Control Fines	\$ 3,412	\$ 3,200	\$ 3,200	\$ 3,500	
42300	General Sessions Court					
42340	Drug Control Fines	\$ 5,587	\$ 4,800	\$ 4,925	\$ 5,500	
42900	Other Fines, Forfeitures and Seizures					
42910	Proceeds from Confiscated Property	\$ 4,418	\$ 32,000	\$ 34,115	\$ 20,000	
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 13,417	\$ 40,000	\$ 42,240	\$ 29,000	
43000	CHARGES FOR CURRENT SERVICES					
43100	GENERAL SERVICE CHARGES					
43190	Other General Service Charges	\$ 14,179	\$ 35,250	\$ 35,250	\$ 20,000	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 14,179	\$ 35,250	\$ 35,250	\$ 20,000	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44170	Miscellaneous Refunds	\$ -	\$ 200	\$ -	\$ 100	
44500	Nonrecurring Items					
44530	Sale of Equipment	\$ -	\$ -	\$ -	\$ 1,000	
44540	Sale of Property	-	4,915	4,915	2,000	
	TOTAL OTHER LOCAL REVENUES	\$ -	\$ 5,115	\$ 4,915	\$ 3,100	
46000	STATE REVENUES					
46290	Other Public Safety Grants	\$ -	\$ -	\$ -	\$ -	
46990	Other State Revenues	-	-	-	-	Substance Tax Revenue
	TOTAL STATE REVENUES		\$ -	\$ -	\$ -	
47600	Direct Federal Revenue					
47250	Law Enforcement Grants	\$ -	\$ -	\$ -	\$ -	
47700	Asset Forfeiture Funds	-	-	-	-	
47990	Other Direct Federal Revenue	\$ 215	\$ 12,679	\$ 12,679	\$ 4,000	
	TOTAL DIRECT FEDERAL REVENUE	\$ 215	\$ 12,679	\$ 12,679	\$ 4,000	
48000	OTHER GOV'TS. & CITIZENS GROUPS					
48100	Other Governments					
48130	Contributions	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	
48600	Citizens Groups					
48610	Donations	\$ 250	\$ 300	\$ 300	\$ 250	
	TOTAL OTHER GOV. & CITIZENS GROUPS	\$ 1,500	\$ 1,550	\$ 1,550	\$ 1,500	
	Total Estimated Revenues	\$ 29,311	\$ 94,594	\$ 96,634	\$ 57,600	
Estimated Expenditures						
54000	PUBLIC SAFETY					
54150	Drug Enforcement					
316	Contributions	\$ -	\$ 2,000	\$ -	\$ 2,000	
319	Drug Control Payments	10,000	15,594	10,000	15,000	Equitable Sharing (\$18KBG/\$10K Exp)
336	Maintenance & Repair -- Equipment	-	100	-	500	
338	Maintenance & Repair -- Vehicles	-	50	-	500	
340	Medical & Dental	-	250	-	250	Meth Physicals & Lab
355	Travel	-	2,506	2,387	1,000	
399	Other Contracted Services	4,816	6,573	4,406	5,000	
401	Animal Food and Supplies	742	1,400	798	1,100	
429	Instructional Materials & Supplies	10,147	10,750	11,035	10,000	Equitable Sharing (\$2,437.15 BG/0 Exp)
431	Law Enforcement Supplies	-	200	-	1,500	
499	Other Supplies & Materials	-	200	-	1,500	

Fund # 122						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
509	Refunds	-	50	-	50	
524	In-Service Staff Development	2,000	2,000	-	2,000	
599	Other Charges	8,680	10,975	10,950	12,000	
716	Law Enforcement Equipment	6,117	4,200	4,165	5,000	
718	Motor Vehicles	-	5,427	4,995	8,000	
790	Other Equipment	-	1,500	-	3,000	
	TOTAL DRUG ENFORCEMENT	\$ 42,502	\$ 63,775	\$ 48,736	\$ 68,400	
58000	OTHER GENERAL GOVERNMENT					
58400	Other Charges					
510	Trustee's Commission	\$ 293	\$ 850	\$ 785	\$ 825	
	TOTAL OTHER CHARGES	\$ 293	\$ 850	\$ 785	\$ 825	
	Total Estimated Expenditures	\$ 42,795	\$ 64,625	\$ 49,521	\$ 69,225	
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ (13,484)	\$ 29,969	\$ 47,113	\$ (11,625)	
	Estimated Beginning Fund Balance -- July 1	38,323	24,239	24,239	32,862	
	Estimated Ending Fund Balance prior to Reserve	24,839	54,208	71,352		
	Adjust for Encumbrances	(600)		(25,000)		
	Liability for Litigants (Cash Seizures)		(13,490)	(13,490)	(13,490)	*Reserve for Litigants - Cash Seizures Revenue Mandated
	Estimated Ending Fund Balance -- June 30	\$ 24,239	\$ 40,718	\$ 32,862	\$ 7,747	Fund Balance Policy 5%=\$3,461

Franklin County, TN					FY 2018-2019 BUDGET	
Highway/Public Works Fund # 131						
Fund # 131						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
Estimated Revenues						
40000	LOCAL TAXES					
40100	COUNTY PROPERTY TAXES					
40110	Current Property Taxes	\$ 562,248	\$ 604,309	\$ 601,865	\$ 618,796	Represents \$0.0629
40120	Trustee's Collection Prior Year	17,701	13,000	13,431	14,000	
40125	Trustee's Collection Bankruptcy	145	130	126	150	
40130	Clerk & Master Collection Prior Year	8,153	11,400	12,050	13,000	
40140	Interest and Penalty	2,421	2,600	2,560	5,600	
40161	Payment in Lieu of Taxes - TVA	240	260	240	260	
40162	Payment in Lieu of Taxes - Local Utilities	2,298	2,000	2,008	2,010	
40163	Payment in Lieu of Taxes - Other	1,307	2,146	2,141	2,150	
40200	COUNTY LOCAL OPTION TAXES					
40280	Mineral Severance Tax	60,538	65,000	61,832	63,000	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	4,145	5,000	4,538	4,550	
40390	Other Statutory Local Taxes	-	-	-	-	
	TOTAL LOCAL TAXES	\$ 659,196	\$ 705,845	\$ 700,791	\$ 723,516	
41100	LICENSES AND PERMITS					
41140	Cable TV Franchise	\$ 3,405	\$ 3,565	\$ 3,560	\$ 3,575	
	TOTAL LICENSES AND PERMITS	\$ 3,405	\$ 3,565	\$ 3,560	\$ 3,575	
43000	CHARGES FOR CURRENT SERVICES					
43100	GENERAL SERVICE CHARGE					
43190	Other General Service Charges	\$ 15,777	\$ 15,000	\$ 15,000	\$ 15,000	Serv. Charge to State & Federal Govt. Entities for Req
43380	Vending Machine Collections	65	50	50	50	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 15,842	\$ 15,050	\$ 15,050	\$ 15,050	
44000	OTHER LOCAL REVENUES					
44100	RECURRING ITEMS					
44130	Sale of Materials and Supplies	\$ -	\$ 50	\$ -	\$ 100	Mats. Charge to Govt. entities for Req
44145	Sale of Recycled Materials	-	50	-	100	
44170	Miscellaneous Refunds	-	5,327	5,369	100	Misc. Refunds & Occ Accident
44500	NONRECURRING ITEMS					
44530	Sale of Equipment	8,550	14,200	14,200	10,000	Surplus Equip. Sales
44560	Damages Recovered from Individuals	-	100	-	100	Chgs. To Individuals -- Ex: guardrail repair
44990	Other Local Revenues	-	100	-	100	
	TOTAL OTHER LOCAL REVENUES	\$ 8,550	\$ 19,827	\$ 19,569	\$ 10,500	
46000	STATE OF TENNESSEE					
46400	Public Works Grants					
46410	Bridge Program	\$ 362,933	\$ 38,667	\$ 38,667	\$ -	2016/17 Neal Crk Bridge & Norwood Crk Bridge (98/2)
46420	State Aid Program	1,329,099	883,749	-	883,800	2016/17 Old Estill Sprgs Rd, Buncombe Rd & Crawford Ln (98/2) **State couldn't get claim processed in 2017/18 rebudgeted revenue in 2018/19
46800	Other State Revenues					
46920	Gasoline and Motor Fuel Tax	2,058,966	2,452,162	2,452,000	2,350,000	
46930	Petroleum Special Tax	29,621	29,622	29,622	29,622	
	TOTAL STATE OF TENNESSEE	\$ 3,780,619	\$ 3,404,199	\$ 2,520,289	\$ 3,263,422	
48000	OTHER GOVERNMENTS					
48130	Contributions	\$ -	\$ 17,667	\$ 17,667	\$ 10,000	Monteagle Contribution Road Maintenance
	TOTAL OTHER GOVERNMENTS		\$ 17,667	\$ 17,667	\$ 10,000	
	TOTAL ESTIMATED REVENUES	\$ 4,467,612	\$ 4,166,153	\$ 3,276,926	\$ 4,026,063	
49000	OTHER SOURCES					
49600	Proceeds From Sale of Capital Assets	\$ 42,575	\$ 22,950	\$ 28,192	\$ -	
49800	Transfers In	-	-	-	-	
	Total Other Sources (Non-Revenue)	\$ 42,575	\$ 22,950	\$ 28,192	\$ -	
	Total Estimated Revenues & Other Sources	\$ 4,510,187	\$ 4,189,103	\$ 3,305,118	\$ 4,026,063	
Estimated Expenditures						
61000	ADMINISTRATION					

Fund # 131						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
101	County Official	\$ 78,859	\$ 82,802	\$ 82,802	\$ 86,661	Elected - State Mandated
103	Assistant	184,441	108,752	107,600	124,187	3 positions
185	Educational Incentive (COCTP & Emp. Educ.)	-	-	-	850	
186	Longevity	3,600	2,160	2,160	3,420	3 employees
187	Overtime Pay	1,361	2,500	2,500	2,500	2 positions O/T
189	Other Salaries and Wages	5,619	4,000	3,188	4,000	
191	Board & Committee Member Fees	21,600	21,600	21,600	21,600	Highway Commission
201	Social Security	17,979	13,818	13,168	15,142	Employees & Hwy. Commission
204	Pensions	27,229	28,698	28,080	30,471	Employees Only
206	Life Insurance	176	187	187	187	" "
207	Medical Insurance	24,687	27,480	26,731	28,368	" "
208	Dental Insurance	982	1,106	1,066	1,161	" "
210	Unemployment Compensation	-	500	-	1,500	Non-Contributory Employer
212	Employer Medicare	4,237	3,235	3,152	3,541	Employees & Hwy. Commission
299	Other Fringe Benefits	600	1,000	600	1,000	Safety Incentive, Christmas Bonus
320	Dues and Memberships	2,314	4,228	4,223	4,300	TCHOA, TCHOA Region II, TCSA
331	Legal Services	1,700	2,500	550	2,500	Attorney Services
332	Legal Notices, Recording & Court Costs	200	1,000	534	750	Newspaper Ads, Registration of Deeds
337	Maintenance & Repair - Office Equipment	1,339	2,500	1,891	2,500	Contracted Repair of office equip.
348	Postal Charges	94	125	93	94	
355	Travel (Meals, Mileage, Lodging, Parking, Etc.)	2,541	3,300	3,295	3,300	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	4,432	8,200	7,231	8,000	Deed Services/Server & Network Maint.
435	Office Supplies	1,122	2,500	1,758	2,000	Administration office supplies
524	In Service/Staff Development	1,660	1,700	1,160	1,300	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	996	1,000	800	1,000	Miscellaneous
	TOTAL ADMINISTRATION	\$ 387,768	\$ 324,891	\$ 314,369	\$ 350,332	
	62000 HIGHWAY & BRIDGE MAINTENANCE					
141	Foremen	\$ 40,980	\$ 40,310	\$ 44,080	\$ 41,117	1 position
142	Mechanic	36,687	36,442	35,482	-	moved to Light Equip Operator
144	Equipment Operators Heavy	156,288	153,120	149,000	202,719	5 positions
145	Equipment Operators Light	108,548	68,266	65,507	104,762	3 positions +4.5K for quarry time
147	Truck Drivers	187,944	215,230	205,750	227,624	7 positions +10K for quarry time
186	Longevity	10,320	9,660	9,660	8,700	9 employees
187	Overtime Pay	8,252	12,500	12,147	10,000	
189	Other Salaries & Wages	4,747	6,500	11,800	6,800	
201	Social Security	33,161	33,932	32,139	37,583	
204	Pensions	68,615	76,558	75,406	84,865	
206	Life Insurance	690	750	686	750	
207	Medical Insurance	96,563	101,485	100,383	106,380	
208	Dental Insurance	3,836	4,286	4,028	4,355	
212	Employer Medicare	7,755	7,937	7,516	8,789	Hwy. Maintenance Employees
299	Other Fringe Benefits	3,896	4,419	4,419	4,450	Safety incentive, Christmas bonus
399	Other Contracted Services	1,300	7,000	2,500	7,000	Survey, Tree Service & Fence
403	Asphalt - Cold Mix	-	15,000	-	5,000	
408	Concrete	-	1,500	-	1,500	
409	Crushed Stone	9,031	8,000	1,500	3,000	
426	General Construction Materials	83	2,500	196	2,500	construction supplies for road maint. Jobs
436	Other Road Materials	14,320	23,169	21,259	24,000	striping, salt
438	Pipe	6,707	20,331	20,060	20,000	Maintenance Pipe
442	Propane Gas	552	2,000	1,742	2,000	Road Maintenance Propane - Patching
443	Road Signs	28,188	30,000	23,142	27,000	signs and supplies begin state mandate
446	Small Tools	736	2,800	135	2,500	
499	Other Supplies & Materials	379	4,056	4,055	4,000	Flags, Vests, Raincoats, spray paint, etc.
	TOTAL HIGHWAY AND BRIDGE MAINTENANCE	\$ 829,578	\$ 887,752	\$ 832,593	\$ 947,396	

Fund # 131						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
63100	OPERATION AND MAINTENANCE OF EQUIPMENT					
141	Foremen	\$ 40,257	\$ 41,608	\$ 41,531	\$ 45,296	1 position
186	Longevity	-	300	300	360	
187	Overtime	-	250	-	500	
189	Other Salaries and Wages	-	1,000	2,600	500	
201	Social Security	2,448	2,701	2,700	2,926	
204	Pensions	5,664	6,101	6,100	6,607	
206	Life Insurance	47	47	47	47	
207	Medical Insurance	6,645	6,870	6,870	7,092	
208	Dental Insurance	264	277	275	290	
212	Employer Medicare	573	633	606	684	
299	Other Fringe Benefits	402	528	528	530	Safety incentive, Christmas bonus
335	Maintenance & Repair -- Building	6,765	6,272	107	30,000	Replace Roof & Gutters
336	Maintenance & Repair - Equipment (contracted)	53,859	66,000	69,591	36,000	Thompson, L.B. Smith, etc
412	Diesel Fuel	66,345	85,000	70,167	82,000	all equip. not quarry
418	Equipment and Machinery Parts	85,073	75,760	73,000	75,000	all parts not quarry
424	Garage Supplies	21,144	20,600	20,000	20,600	Highway shop supplies
425	Gasoline	14,772	18,000	16,079	17,000	all vehicles not quarry
433	Lubricants	10,314	12,000	9,322	11,000	all vehicles and equip. not quarry
446	Small Tools	6,061	3,000	1,303	2,500	Highway shop
450	Tires & Tubes	16,515	25,000	27,500	25,000	all tires not quarry
499	Other Supplies & Materials	114	1,000	100	750	Highway shop
	TOTAL OPERATION & MAINTENANCE OF EQUIP	\$ 337,262	\$ 372,947	\$ 348,726	\$ 364,682	
63400	QUARRY OPERATIONS					
141	Foremen	\$ 35,664	\$ 39,810	\$ 39,291	\$ 41,117	1 position
145	Equipment Operators Light	40,968	41,919	39,453	42,668	1 position and 4.5K for other additional
186	Longevity	2,160	2,220	2,220	2,280	2 employees
187	Overtime Pay	-	500	-	1,000	Quarry associated overtime
189	Other Salaries & Wages	16,714	12,000	9,753	10,000	Other than Lt Oper
201	Social Security	5,751	6,020	5,525	6,057	
204	Pensions	13,427	13,598	12,756	13,677	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	17,219	16,497	15,973	17,730	
208	Dental Insurance	693	692	622	726	
212	Employer Medicare	1,345	1,403	1,292	1,337	
299	Other Fringe Benefits	562	623	623	625	Safety incentive, Christmas bonus
307	Communications	1,022	1,800	958	1,025	Phone & fax @ quarry
321	Engineering Services	-	10,000	-	10,000	Engineering
323	Explosive and Drilling Services	-	20,000	19,345	40,000	Volume control & cost of pulling 2 shots
330	Operating Lease Payments	9,600	10,800	10,800	10,800	Holland Lease
335	Maintenance & Repair -- Building	-	2,000	-	2,000	
336	Maintenance and Repair - Equipment	22,157	17,137	16,000	17,000	Electrical & contracted service
349	Printing, Stationery & Forms	-	1,640	1,640	-	Quarry load tickets
399	Other Contracted Services	-	-	-	16,000	Track hoe/Hammer Rental
412	Diesel Fuel	5,898	14,000	10,500	11,000	
415	Electricity	48,341	54,400	54,400	57,000	Crusher & Office Electrical
418	Equipment and Machinery Parts	7,652	26,400	24,000	27,000	
424	Garage Supplies	2,131	5,000	4,764	5,000	Quarry shop supplies
433	Lubricants	1,752	5,000	3,321	4,000	
450	Tires and Tubes	-	12,000	10,014	11,000	
454	Water and Sewer	1,212	1,500	968	1,250	crusher and office water
499	Other Supplies and Materials	504	800	648	750	
	TOTAL QUARRY OPERATIONS	\$ 234,866	\$ 317,853	\$ 284,960	\$ 351,134	
65000	OTHER CHARGES					
215	On Be-half OPEB Payments	\$ -	\$ -	\$ -	\$ 20,000	OPEB Liability Contribution
299	Other Fringe Benefits	6,089	6,842	6,842	13,756	Retiree's Insurance - Estimating 2 retiring
307	Communications	8,840	8,525	8,525	8,600	office phones, pager, mobiles, ISP charges
340	Medical and Dental Services	805	2,000	1,920	2,000	drug testing fees
347	Pest Control	300	375	375	375	Bid Item w/additional
359	Disposal Fees	4,518	5,550	5,550	5,700	dumpster fees
361	Permits	3,529	3,200	2,180	3,000	charges for mine and environment permits
451	Uniforms	3,750	7,000	5,608	6,000	
452	Utilities	14,365	16,300	16,278	17,500	Hwy shop and office
502	Building and Contents Insurance	25,395	24,889	24,888	25,400	yearly premium
506	Liability Insurance	29,628	29,037	29,036	29,630	yearly premium

Fund # 131						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
507	Medical Claims	3,226	10,000	5,153	10,000	Occ.Acc. Medical claims deductibles
508	Premiums on Surety Bond	100	500	-	150	yearly premium
510	Trustees Commission	33,754	37,500	37,010	38,000	
511	Vehicle & Equipment Insurance	29,628	32,000	30,263	34,000	yearly premium
513	Workers Compensation	14,607	18,000	17,744	18,000	Occ. Acc. Premium
516	Other Self Insured Claims	599	5,000	2,250	5,000	Occ. Acc. Related charges
599	Other Charges	4,450	3,600	3,700	3,600	misc. fees & expenses
	TOTAL OTHER CHARGES	\$ 183,583	\$ 210,318	\$ 197,322	\$ 240,711	
68000	CAPITAL OUTLAY					
705	Bridge Construction	\$ 408,313	\$ 65,492	\$ 65,492	\$ 50,000	16/17 Neal Creek Brdg & Norwood Creek Brdg 18/19 Centennial & (98/2)
707	Building Improvements	-	2,500	-	2,500	
708	Communication Equipment	13,883	17,500	12,313	17,500	repeater rent, radio purchases and repair
713	Highway Construction	4,335	8,400	8,669	10,000	
713	Highway Construction District 1	48,543	33,596	12,624	443,068	
713	Highway Construction District 2	58,693	64,592	23,041	385,000	
713	Highway Construction District 3	18,733	43,648	17,217	425,000	
713	Highway Construction District 4	95,620	26,313	15,809	355,000	
714	Highway Equipment	44,520	9,206	9,000	56,000	
718	Motor Vehicles	-	78,439	52,030	35,000	
719	Office Equipment	-	3,000	-	2,500	
726	State-Aid Projects	1,223,081	905,667	901,831	-	17/18 Old Estill Spr (2), Spring Creek
790	Other Equipment	947	20,000	17,117	20,000	
791	Other Construction	653	16,600	9,634	16,000	
799	Other Capital Outlay	1,689	10,000	-	10,000	unexpected capital expenditures
	TOTAL CAPITAL OUTLAY	\$ 1,919,010	\$ 1,304,953	\$ 1,144,777	\$ 1,827,568	
82100	DEBT SERVICE PRINCIPAL					
82120	Highways and Streets					
602	Principal on Notes	\$ 13,689	\$ 14,378	\$ 14,378	\$ 15,072	Quarry Land (matures 2/1/23)
	TOTAL DEBT SERVICE PRINCIPAL	\$ 13,689	\$ 14,378	\$ 14,378	\$ 15,072	
82200	DEBT SERVICE INTEREST					
82220	Highways and Streets					
604	Interest on Notes	\$ 5,432	\$ 4,745	\$ 4,743	\$ 4,050	Quarry Land (matures 2/1/23)
	TOTAL DEBT SERVICE INTEREST	\$ 5,432	\$ 4,745	\$ 4,743	\$ 4,050	
99100	Transfers Out					
590	Transfers to Other Funds	\$ 53,803	\$ 53,803	\$ 53,803	\$ 53,803	Software Maint. \$3,803 & Highway Equip \$50K reimbursement 2015/16 (2018/19 - 4th of 6)
	Total Other Uses (Transfers Out)	\$ 53,803	\$ 53,803	\$ 53,803	\$ 53,803	
	TOTAL ESTIMATED EXPENDITURES	\$ 3,964,991	\$ 3,491,639	\$ 3,195,670	\$ 4,154,749	
	Excess of Estimated Revenues Over (Under)					
	Estimated Expenditures	\$ 545,196	\$ 697,464	\$ 109,448	\$ (128,686)	
	Estimated Beginning Fund Balance July 1	1,451,088	1,903,150	1,903,150	2,012,598	
	Estimated Ending Fund Balance June 30	1,996,284	2,600,614	2,012,598	1,883,912	**Ending Fund Balance 2017/18 off due to State-Aid Revenue Rebudgeted
	Adjustment for Encumbrances	(93,134)				
	Assigned Highway/Public Works Districts - 34750					
	Assigned Highway/Public Works Equipment - 34775		(300,000)	(300,000)	(300,000)	
	Assigned Other Operations OPEB ARC - 34745		(119,694)	(119,694)	(119,694)	
	Estimated Spendable Fund Balance June 30	\$ 1,903,150	\$ 2,180,920	\$ 1,592,904	\$ 1,464,218	Fund Balance Policy 5% = \$207,737

Franklin County, TN					FY 2018-2019 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
Budget Includes 2% for all employees plus Degree Advancements & Steps where earned; 1.5% Increase for Contracted Bus Drivers; Health Insurance Increases 2.5% beginning January 2019; and Certified Retirement Rate increase of 1.38% beginning July 2018.						
Estimated Revenues						
40000	Local Taxes					
40100	County Property Taxes					
40110	Current Property Taxes	\$ 9,326,164	\$ 10,101,915	\$ 10,101,915	\$ 10,225,642	Represents \$1.0394
40120	Trustee's Collection - Prior Year	275,232	234,000	213,400	230,000	Based on 3 Yr Average
40125	Trustee's Collection - Bankruptcy	3,012	8,800	2,500	8,000	Based on 3 Yr Average
40130	Clerk & Master Collections - Prior Year	138,225	164,700	171,275	142,000	Based on 3 Yr Average
40140	Interest and Penalty	40,617	42,800	41,600	43,000	Based on 3 Yr Average
40161	Payments in Lieu of Taxes - TVA	3,978	3,850	3,650	3,900	Based on 3 Yr Average
40162	Payments in Lieu of Taxes - Local Utilities	38,020	32,075	33,000	30,000	Based on 3 Yr Average
40163	Payments in Lieu of Taxes - Other	19,761	33,060	33,500	25,000	Based on 3 Yr Average
40200	County Local Option Taxes					
40210	Local Option Sales Tax	\$ 4,611,733	\$ 4,627,000	\$ 4,627,000	\$ 4,627,000	Based on projected 17-18
40275	Mixed Drink Tax	155,302	32,000	25,000	25,000	Based on projected 17-18
40300	Statutory Local Taxes					
40320	Bank Excise Tax	\$ 68,689	\$ 79,000	\$ 75,070	\$ 70,000	Based on 3 Yr Average
40350	Interstate Telecommunications Tax	3,697	3,560	-	-	May not receive any longer
	Total Local Taxes	\$ 14,684,430	\$ 15,362,760	\$ 15,327,910	\$ 15,429,542	
41000	Licenses and Permits					
41110	Marriage License	\$ 3,202	\$ 2,925	\$ 2,835	\$ 3,000	Based on 3 Yr Average
41140	Cable TV Franchise	56,456	55,700	57,725	56,250	Based on 3 Yr Average
	Total Licenses and Permits	\$ 59,658	\$ 58,625	\$ 60,560	\$ 59,250	
43500	Education Charges					
43517	Tuition-Other	\$ 213,899	\$ 264,397	\$ 264,397	\$ 264,397	ESP
43551	School Based Health Service	4,434	25,000	28,000	28,000	TN Care Billing
43583	TBI Criminal Background Fee	38	250	-	100	
	Total Education Charges	\$ 218,371	\$ 289,647	\$ 292,397	\$ 292,497	
44000	Other Local Revenues					
44100	Recurring Items					
44110	Interest Earned	\$ 4,503	\$ 4,000	\$ 7,500	\$ 7,500	Interest from OPEB
44120	Lease/Rentals	12,204	12,204	12,204	12,204	Nextel Grant
44146	E-Rate Funding	44,637	12,000	30,000	-	Will amend when received
44170	Miscellaneous Refunds	27,812	89,000	88,000	24,000	Elem BB \$24,000
44500	Non-Recurring Items					
44530	Sale of Equipment	\$ 8,578	\$ 18,000	\$ 22,112	\$ -	
44540	Sale of Property	95,465	26,775	26,775	-	
44570	Contributions & Gifts	-	91,173	95,000	14,346	Campora \$14,346
44990	Other Local Revenues	207,219	165,172	165,172	-	No Headstart 2018-19
	Total Other Local Revenues	\$ 400,418	\$ 418,324	\$ 446,763	\$ 58,050	
46000	State of Tennessee					
46100	General Government Grants					
46190	On-behalf Contributions for OPEB	\$ 183,000	\$ -	\$ -	\$ -	Post Employment Benefit Contributions (Reclassified in CAFR)
	Total General Government Grants	\$ 183,000	\$ -	\$ -	\$ -	
46500	Regular Education Funds					
46511	Basic Education Program	\$ 26,646,549	\$ 26,107,000	\$ 26,107,000	\$ 26,120,000	Reflects May's BEP estimate
46515	Early Childhood Education	1,133,209	1,078,574	1,078,574	1,015,845	State Pre-K
46550	Driver Education	-	-	-	-	
46590	Other State Educ Funds	367,984	489,707	489,707	371,951	Campora \$29,612; TSW Grant \$102,339; BEP Equity \$55,000; Lifeline \$60,000; CSH \$125,000
46610	Career Ladder Program	161,433	156,850	142,182	138,800	
46640	Vocational Equipment	-	267,319	267,319	-	P/Y Grant
	Total Regular Education Funds	\$ 28,309,175	\$ 28,099,450	\$ 28,084,782	\$ 27,646,596	
46800	Other State Revenue					

Franklin County, TN					FY 2018-2019 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
46851	State Revenue Sharing - TVA	50,000	50,000	50,000	50,000	
46980	Other State Grants	500	-	-	-	
	Total Other State Revenue	\$ 50,500	\$ 50,000	\$ 50,000	\$ 50,000	
	Total State of Tennessee	\$ 28,542,675	\$ 28,149,450	\$ 28,134,782	\$ 27,696,596	
47000	Federal Government					
47100	Federal through State					
47143	Special Education - Grants to States -- IDEA	\$ 37,485	\$ -	\$ -	\$ -	
47590	Other Federal thru State	118,618	261,690	261,690	224,356	Opioid \$102,000; Established Coalition \$74,356; MRT \$40,000
47990	Other Direct Federal Revenue	126,611	169,929	169,929	-	DFC Grant (will amend Carry-Over & \$125,000 in Oct)
	Total Federal Through State	\$ 282,714	\$ 431,619	\$ 431,619	\$ 224,356	
	Total Estimated Revenues	\$ 44,188,266	\$ 44,710,425	\$ 44,694,031	\$ 43,760,291	
49000	OTHER SOURCES					
49600	Proceeds From Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	
49700	Insurance Recovery	-	-	-	-	
49800	Transfers In	-	100,000	100,000	-	Federal Projects Annual Operational Amend
	Total Other Sources	\$ -	\$ 100,000	\$ 100,000	\$ -	
	Total Estimated Revenue & Other Sources	\$ 44,188,266	\$ 44,810,425	\$ 44,794,031	\$ 43,760,291	
70000	Instruction					
71100	Regular Instruction Program					
116	Teachers	\$ 12,911,035	\$ 13,099,630	\$ 12,771,497	\$ 13,342,918	269 FT Employees, Sat School, PR, Webmaster, Differential Pay, Unplanned Positions \$200,000
117	Career Ladder Program	85,003	80,800	76,698	72,200	
128	Homebound Teachers	93,861	89,365	79,452	85,000	1 P/T Retiree & Hourly as Needed
163	Educational Assistants - Aides	602,964	654,011	637,775	626,382	41 Employees
188	Bonus Payments	132,170	139,760	115,090	116,702	Payment of (\$61.20 @ 4 & \$63.04 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (Certified)	140,559	162,700	151,372	180,000	75.00 per day & daily rate for Long Term Sub
198	Substitute Teachers (Non-Certified)	181,405	209,660	191,576	209,660	\$62.50 per day
201	Social Security	809,054	887,220	811,400	852,237	6.20%
204	Pensions	1,271,632	1,313,567	1,264,676	1,512,013	10.46% Certified / 14% Classified
207	Medical Insurance	2,197,551	2,405,000	2,298,350	2,415,829	Projected 2.5% increase beginning 01/01/19
210	Unemployment Compensation	14,644	30,000	12,000	35,000	
212	Employer Medicare	190,964	210,026	190,683	202,177	1.45% (less \$10,000)
299	Other Fringe Benefits (Disability)	4,614	5,363	4,905	5,136	Support at .82% Salary
336	Maintenance & Repair Services - Equipment	24,568	35,000	28,000	35,000	Copier Reimb @ Schools
356	Tuition	338,744	346,538	250,000	321,000	Payment to Tullahoma City
399	Other Contracted Services	73,011	41,000	41,000	47,660	Google Support \$16,100; AP/Dual \$6,560; Court Ordered Facilities \$25,000
429	Instructional Supplies & Materials	378,946	353,514	326,395	457,722	Tech \$74,800; STEM \$6,000; Elem Ed \$44,819; Secondary Ed \$44,966; Nextel \$1,494; Paper \$40,000; Toner \$7,000; Unplanned \$6,700; summer School \$200; School Allocations \$231,473; includes library books
449	Textbooks	470,018	404,582	404,582	404,582	Student's textbooks (Social Studies adoption)
471	Software	264,138	170,721	170,719	293,378	Instructional Software/License
499	Other Supplies & Materials	1,406	3,975	1,306	-	
599	Other Charges	2,774	4,330	3,401	2,000	
722	Regular Instruction Equipment	286,096	444,012	443,578	370,710	Tech \$355,000; Nextel \$10,710; Desk & Chairs \$5,000
	Total Regular Instruction Program	\$ 20,475,157	\$ 21,090,774	\$ 20,274,455	\$ 21,587,306	

Franklin County, TN					FY 2018-2019 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
71150 Alternative School Program						
116	Teachers	\$ 101,315	\$ 50,342	\$ 50,340	\$ 99,072	1 FT Reg Ed & 1 FT Sp Ed Employees
117	Career Ladder Program	2,000	1,000	1,000	1,000	1 Employee
163	Educational Assistants - Aides	-	-	-	8,250	0.5 Employees
188	Bonus Payments	2,019	2,155	2,155	2,248	Payment of (\$61.20 @ 4 & \$63.04 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	83,805	86,300	86,301	88,596	1 Adm / 1 Clerical
195	Substitute Teachers (certified)	455	515	-	600	\$75.00 per day & daily rate for Long Term Sub
198	Substitute Teachers (non-certified)	748	1,500	270	1,500	\$62.50 per day
201	Social Security	10,965	8,725	8,110	12,478	6.20%
204	Pensions	18,102	13,708	13,708	21,125	10.46% Certified / 14% Classified
207	Medical Insurance	34,990	34,167	27,567	32,192	Projected 2.5% Increase beginning 01/01/19
212	Employer Medicare	2,564	2,042	1,897	2,918	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	160	169	169	242	Support at .82% Salary
336	Maintenance & Repair - Office Equipment	-	1,200	715	1,000	Copier Maintenance
399	Other Contracted Services	-	500	-	-	
499	Other Supplies & Materials	1,004	3,000	1,820	1,500	Alt School Supplies
599	Other Charges	256	-	-	-	
	Total Alternative School Program	\$ 258,383	\$ 205,323	\$ 194,052	\$ 272,722	
71200 Special Education Program						
116	Teachers	\$ 1,757,215	\$ 1,790,070	\$ 1,777,352	\$ 1,727,633	35 F/T Employees
117	Career Ladder Program	15,000	15,000	14,000	13,000	11 Employees
128	Homebound Teachers	36,616	40,000	39,869	20,000	Hourly as Needed
163	Educational Assistants - Aides	460,400	489,156	467,060	233,297	17 F/T Employees
171	Speech Pathologist	443,631	460,667	459,439	468,896	9.9 Employees
188	Bonus Payments	24,285	21,802	20,853	21,108	Payment of (\$61.20 @ 4 & \$63.04 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (certified)	5,358	8,700	6,445	10,575	\$75.00 Per Day & daily rate for Long Term Sub
198	Substitute Teachers (non-certified)	22,331	29,445	29,427	28,000	\$62.50 per day
201	Social Security	160,097	175,475	164,850	148,396	6.2% (less \$8,000)
204	Pensions	269,600	276,886	276,615	268,078	10.46% Certified / 14% Classified
207	Medical Insurance	475,668	523,424	505,077	449,601	Projected 2.5% increase beginning 01/01/19
210	Unemployment Compensation	3,157	4,000	4,000	10,000	As Needed
212	Employer Medicare	37,532	38,389	38,356	36,576	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	3,292	3,576	3,586	1,913	Support at 82% Salary
312	Contracts with Private Agencies	135,165	194,013	194,000	78,100	King's Daughter School \$58,300; Genesis Learning \$19,800
336	Maintenance & Repair Services - Equipment	13,816	-	-	-	
399	Other Contracted Services	-	-	-	102,500	Vision \$30,000; PT \$4,600; OT \$13,000; Applied Behavior \$32,500; Orientation & Mobility \$20,000
429	Instructional Supplies & Materials	2,023	1,000	874	26,314	SRA (Reading RTI) iSpire, Skills Streaming, SLP intervention
	Total Special Education Program	\$ 3,865,186	\$ 4,071,603	\$ 4,001,803	\$ 3,643,987	
71300 Vocational Education Program						
116	Teachers	\$ 803,952	\$ 882,435	\$ 874,947	\$ 937,055	21 Employees
117	Career Ladder Program	1,000	1,000	1,000	2,000	2 Employees
188	Bonus Payments	10,084	10,751	8,086	7,830	Payment of (\$61.20 @ 4 & \$63.04 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (certified)	1,398	3,000	540	2,812	\$75.00 Per Day & daily rate for Long Term Sub
198	Substitute Teachers (non-certified)	16,415	17,200	15,081	17,200	\$62.50 per day
201	Social Security	47,767	53,492	51,400	55,448	6.2% (less \$4,500)
204	Pensions	73,621	81,192	78,511	99,044	10.46% Certified / 14% Classified
207	Medical Insurance	142,286	173,600	153,298	170,231	Projected 2.5% increase beginning 01/01/19
212	Employer Medicare	11,229	13,259	12,541	14,020	1.45% of Gross Salary
399	Other Contracted Services	-	-	-	12,000	Drug Testing; Industry Certifications
429	Instructional Supplies & Materials	12,283	18,400	17,997	12,000	Voc Teacher Request
599	Other Charges	1,904	2,195	1,860	2,500	ADV Council & Student Drug Testing

Franklin County, TN					FY 2018-2019 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
730	Career Technical Instruction Equipment	26,635	284,224	284,173	33,000	CTE Equipment (P/Y Grant \$261,000)
	Total Vocational Education Program	\$ 1,148,574	\$ 1,540,748	\$ 1,499,434	\$ 1,365,140	
71400 Student Body Education Program						
189	Other Salaries & Wages	\$ 75,481	\$ 305,422	\$ 305,421	\$ 337,337	Elem BB Workers \$8900; Athletic Directors & Coaches Supplements \$296,000
201	Social Security	2,853	17,252	16,883	20,915	6.20%
204	Pensions	2,496	27,686	22,595	30,285	10.46% Certified / 14% Classified
212	Employer Medicare	1,109	4,429	4,320	4,891	1.45% of Gross Salary
399	Other Contracted Services	85,826	94,200	87,428	70,200	Ambulance Service \$5,000; Athletic Trainers \$41,500 and Drug Testing \$15,500; Elem BB officials \$8,200
499	Other Supplies & Materials	5,768	8,519	7,030	6,000	\$5,500 Athletic Needs; Elem BB \$500
599	Other Charges	9,934	40,100	37,959	25,730	Field Maint \$13,000; Misc \$8,000; Elem BB Profit Division \$4,730
790	Other Equipment	11,185	20,200	15,000	-	
	Total Student Body Education Program	\$ 194,652	\$ 517,808	\$ 496,636	\$ 495,359	
	Total Instruction	\$ 25,941,952	\$ 27,426,256	\$ 26,466,380	\$ 27,364,514	
72000 Support Service						
72110 Attendance						
162	Clerical Personnel	\$ 79,313	\$ 59,784	\$ 59,784	\$ 81,485	4 Attendance Assistants
188	Bonus Payments	670	714	714	746	Payment of (\$61.20 @ 4 & \$63.04 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	49,736	50,487	50,482	51,423	1 Employee
201	Social Security	7,732	6,856	6,292	8,287	6.20%
204	Pensions	18,166	15,537	15,520	18,712	10.46% Certified / 14% Classified
207	Medical Insurance	24,204	26,000	19,350	20,132	Projected 2.5% increase beginning 01/01/19
212	Employer Medicare	1,808	1,609	1,486	1,938	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	1,056	930	930	1,096	Support at .82% Salary
355	Travel	369	900	251	500	
399	Other Contracted Services	10,473	-	-	-	
471	Software	-	-	-	40,000	Skyward
499	Other Supplies & Materials	323	600	300	600	
524	In-Service Staff Development	1,203	2,500	2,140	2,500	
704	Attendance Equipment	799	200	-	200	
	Total Attendance	\$ 195,852	\$ 166,117	\$ 157,249	\$ 227,618	
72120 Health Services						
105	Supervisor/Director	\$ 71,648	\$ 74,216	\$ 73,589	\$ 74,127	CSH Supervisor
131	Medical Personnel	386,448	424,434	424,380	303,432	11 School Nurses
188	Bonus Payments	-	717	717	-	Payment of (\$61.20 @ 4 & \$63.04 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
198	Substitute Teachers (non-certified)	5,757	7,225	6,541	7,500	\$75 per day or \$9.50 per hr for nurses
201	Social Security	27,158	30,954	30,240	23,874	6.20%
204	Pensions	59,592	66,595	66,591	50,234	10.46% Certified / 14% Classified
207	Medical Insurance	82,542	92,088	90,990	80,817	Projected 2.5% Increase beginning 01/01/19
212	Employer Medicare	6,351	7,239	7,072	5,583	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	2,898	3,404	3,217	2,488	Support at .82% Salary
320	Dues & Memberships	-	-	-	771	CSH Dues
348	Postal Charges	329	-	-	-	
355	Travel	10,388	11,244	11,184	200	\$200 Nurses Travel
399	Other Contracted Services	400	350	350	-	
499	Other Supplies & Materials	18,501	22,133	21,966	20,749	Supplies for nurses \$1,600 / CSH \$19,149
524	In-Service Staff Development	-	250	30	10,750	CPR & Nurses training; CSH \$10,500
599	Other Charges	-	-	-	-	
	Total Health Services	\$ 672,012	\$ 740,849	\$ 736,867	\$ 580,525	

Franklin County, TN					FY 2018-2019 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
72130 Other Student Support						
117	Career Ladder Program	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	6 Employees
123	Guidance Personnel	723,415	754,881	752,934	772,859	14 Employees
130	Social Worker	99,288	101,855	101,856	56,763	1 Employee
161	Secretary(ies)	69,234	70,552	70,498	71,966	3 employees
188	Bonus Payments	9,414	10,020	7,988	8,026	Payment of (\$61.20 @ 4 & \$63.04 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages (Safety Coordinator)	144,732	42,748	35,457	40,199	0.5 Safety Coordinator (17/18 Partial Yr Paid)
195	Substitute Teachers (Certified)	195	195	68	225	\$75.00 Per Day & daily rate for Long Term Sub
198	Substitute Teachers (Non-Certified)	278	575	573	500	\$62.50 per day
201	Social Security	60,506	60,733	56,646	55,805	6.2% (less \$3,500)
204	Pensions	104,270	102,137	97,302	105,958	10.46% Certified / 14% Classified
207	Medical Insurance	144,591	161,630	156,797	162,184	Projected 2.5% Increase beginning 01/01/19
212	Employer Medicare	14,276	14,903	13,248	13,870	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	1,707	1,408	1,409	1,056	Support at .82 % Salary
307	Communications	389	-	-	-	
309	Contracts with Government Agencies	55,080	53,540	53,540	27,000	SRO (Original \$20,000 plus \$7,000 for cell phones)
322	Evaluation & Testing	15,706	15,801	15,801	20,551	ACT Testing; \$20,551
355	Travel	2,843	3,750	1,418	2,500	Safety & Facilities \$1,500; Social Workers Travel \$1,000
399	Other Contracted Services	-	5,120	-	-	
499	Other Supplies & Materials	652	1,500	356	1,500	Social Workers \$500; School Facilities \$1,000
524	In-Service Staff Development	3,294	5,400	912	4,200	Social Workers \$1,200; Support Safety & Facilities \$3,000
524	In-Service Staff Development - SRO	10,000	10,000	6,872	10,000	SRO Training
599	Other Charges	13,756	16,000	14,162	14,000	\$8,000 Raptor @ all Schools; \$6,000 InterQuest K-9 Detection Service
790	Other Equipment	-	-	-	-	
	Total Other Student Support	\$ 1,479,626	\$ 1,438,748	\$ 1,393,837	\$ 1,375,162	
72210 Regular Instruction Program						
105	Supervisor/Director	\$ 130,249	\$ 170,232	\$ 147,186	\$ 166,931	1 FT & 2 PT Employees
117	Career Ladder Program	8,000	9,460	9,459	10,800	9.5 Employees
129	Librarians	624,362	635,649	609,074	588,279	11 F/T Employees
138	Instructional Computer Personnel	-	57,725	45,834	-	Moved to 72250-105
162	Clerical Personnel	27,949	40,040	40,040	40,851	1 Employee
163	Educational Assistants (Library)	-	-	-	14,688	1 Employee
188	Bonus Payments	8,779	9,300	8,400	7,282	Payment of (\$61.20 @ 4 & \$63.04 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	61,512	30,000	30,000	129,336	1 FT STEM employee, 2 PT Employees; Summer School Reg Ed \$31,240
195	Substitute Teachers (Certified)	618	1,000	574	937	\$75.00 Per Day & daily rate for Long Term Sub
198	Substitute Teachers (Non-Certified)	2,192	4,500	4,452	3,500	\$62.50 per day
201	Social Security	48,715	56,937	49,030	59,681	6.2% of Gross Salary
204	Pensions	75,025	80,456	79,266	100,134	10.46% Certified / 14% Classified
207	Medical Insurance	86,838	100,055	93,625	107,201	Projected 2.5% Increase beginning 01/01/19
212	Employer Medicare	10,687	13,893	12,280	13,958	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	216	328	324	335	Support at 0.82% Salary
320	Dues & Memberships	-	60	60	1,950	TETA, ISTE
336	Maintenance & Repair Services - Equipment	1,036	1,500	1,499	-	
355	Travel	8,581	9,205	6,200	7,800	Supervisors Travels, ELL, Includes Secretaries
399	Other Contracted Services	-	41,370	41,370	-	P/Y Skyward Software
432	Library Books/Media	5,266	5,330	5,330	-	
499	Other Supplies & Materials	9,472	4,598	1,556	3,500	Perma Records supplies \$3,000

Franklin County, TN					FY 2018-2019 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
524	In-Service Staff Development	82,644	65,158	54,592	47,650	In-service training for all grade levels and supervisors, \$31,150 Centralized Schools allocations, CPR training
599	Other Charges	1,660	7,205	7,581	1,325	Para Pro Testing \$825; STEM \$300
790	Other Equipment	5,272	37,551	37,015	-	
Total Regular Instruction Program		\$ 1,199,073	\$ 1,381,552	\$ 1,284,747	\$ 1,306,138	
72220 Special Education Program						
105	Supervisor/Director	\$ -	\$ -	\$ -	\$ 92,533	1 Employee
117	Career Ladder Program	1,000	583	583	-	
124	Psychological Personnel	74,599	-	-	-	1 Employee
162	Clerical Personnel	-	19,437	715	18,307	0.5 Employee
188	Bonus Payments	673	359	-	1,495	Payment of (\$61.20 @ 4 & \$63.04 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	-	30,500	30,500	271,332	2 Therapist; 1 SpEd Nurse; 1 F/T Testing Coordinator; 1 F/T Examiner; (Special Ed Summer School Cert & Support \$31,000); (\$10,000 for O/T on bus)
201	Social Security	4,467	3,154	1,971	23,787	6.20%
204	Pensions	6,880	5,605	3,040	40,780	10.46% Certified / 14% Classified
207	Medical Insurance	8,022	3,190	-	42,449	Projected 2.5% Increase beginning 01/01/19
212	Employer Medicare	1,045	738	462	5,563	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	14	164	25	2,225	Support at 0.82% Salary
320	Dues & Memberships	-	-	-	320	ALI & Misc Memberships
336	Maintenance & Repair Services - Equipment	816	600	65	1,000	Tech ER
355	Travel	14,075	15,000	10,376	15,000	Includes homebound
399	Other Contracted Services	-	3,500	1,903	5,000	Phonak
499	Other Supplies & Materials	5,123	8,440	4,244	11,840	Supplies for Teachers
524	In-Service Staff Development	6,594	8,990	5,781	14,000	Sp Ed Employees Training
599	Other Charges	16,921	9,900	9,873	6,782	CPI Recertification/ASHA/Licensure
Total Special Education Program		\$ 140,229	\$ 110,160	\$ 69,538	\$ 552,413	
72230 Vocational Education Program						
161	Secretary(ies)	\$ 24,521	\$ 20,020	\$ 20,020	\$ 40,851	1 Employee
188	Bonus Payments	327	359	357	746	Payment of (\$61.20 @ 4 & \$63.04 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
201	Social Security	1,504	1,263	1,231	2,579	6.2% of Gross Salary
204	Pensions	3,490	2,853	2,840	5,824	10.46% Certified / 14% Classified
207	Medical Insurance	2,947	3,215	3,213	6,677	Projected 2.5% Increase beginning 01/01/19
212	Employer Medicare	352	295	286	603	1.45% of Gross Salary
299	Other Fringe Benefits	195	167	163	341	Support at 0.82% Salary
336	Maintenance & Repair Services - Equipment	854	-	-	1,000	Copier Lease & Equip Repair
355	Travel	1,426	2,000	2,210	2,000	CTE travel
399	Other Contracted Services	3,785	3,686	3,609	5,029	Bus Drivers for Field Trips, Health Science/Nissan drug testing
524	In-Service Staff Development	215	2,000	1,941	2,000	Training
599	Other Charges	5,521	5,553	5,207	100	
Total Vocational Education		\$ 45,137	\$ 41,411	\$ 41,077	\$ 67,750	
72250 Technology Department						
105	Supervisor/Director	\$ 33,660	\$ 65,861	\$ 63,530	\$ 77,090	1 Employee (Partial Year 2017/18)
162	Clerical Personnel	25,964	29,458	27,018	27,478	1 Employee
188	Bonus Payment	3,350	4,015	3,370	3,523	Payment of (\$61.20 @ 4 & \$63.04 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	273,883	278,262	278,258	287,310	7 Tech Employees
201	Social Security	18,765	22,926	21,882	24,515	6.20%
204	Pensions	47,132	50,398	50,172	52,627	10.46% Certified / 14% Classified
207	Medical Insurance	48,364	55,803	55,803	62,242	Projected 3% Increase beginning 01/01/19
212	Employer Medicare	4,389	5,479	4,969	5,733	1.45%
299	Other Fringe Benefits (Disability)	2,738	3,127	2,777	2,610	Support at 0.82% Salary
320	Dues & Memberships	-	-	-	300	Technology Dues including ALI
336	Maintenance & Repair - Equipment	-	-	-	1,500	Copier Lease
350	Internet Connectivity	69,052	84,940	78,940	90,240	Internet Connectivity

Franklin County, TN					FY 2018-2019 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
355	Travel	2,484	3,500	3,005	3,500	
399	Other Contracted Services	113,931	86,500	84,749	114,400	Land-line phones, network services, Dex Printer Management, Google Back up, E-rate Consultant, Go Daddy, Security Support
471	Software	10,306	21,792	21,792	29,618	Ed Plan
499	Other Supplies & Materials	101,943	43,104	43,088	70,000	Tech Supplies
524	In-Service Staff Development	8,625	15,000	10,593	15,000	Technology Personnel Training
790	Other Equipment	24,959	14,651	14,629	109,500	FCHS Auditorium \$25,000; Infrastructure Upgrades @ HHS, CM, Rock, Nlake, Sewanee
	Total Technology Department	789,545	784,816	764,575	977,186	
72290	Other Programs					
215	On-behalf Payments to OPEB	\$ 183,000	\$ -	\$ -	\$ -	(Reclassified in CAFR from 72320-215)
	Total Other Programs	\$ 183,000	\$ -	\$ -	\$ -	
72310	Board of Education					
118	Secretary to the Board	\$ 713	\$ 800	\$ 800	\$ 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	1,011	1,921	1,022	1,981	6.20%
204	Pensions	100	105	112	105	10.46% Certified / 14% Classified
212	Employer Medicare	463	473	473	463	1.45%
299	Other Fringe Benefits	115,023	123,700	111,047	126,912	Post Retirement Insurance Payments
305	Audit Services	18,432	19,276	19,275	19,275	School's Activity Funds & Cafeteria Plate Counts
320	Dues & Memberships	15,820	16,528	12,839	15,000	Tn School Systems for Equity, LRP Publications, National Student Clearinghouse, ASCD, ACTE, International Literacy, Education Week subscription, Assoc Middle Level Educ, Learning Forward, Advance Ed, ALI
331	Legal Services	36,884	21,000	5,000	21,000	Adverting \$1,000; Attorney's Fees \$20,000
399	Other Contracted Services	7,010	13,500	9,795	14,000	Hepatitis B Vaccines, Employee Accident Drug Testing, TSBA
499	Other Supplies & Materials	2,700	3,000	2,700	3,000	Board Docs \$2,700
506	Liability Insurance	180,129	180,990	179,511	182,506	Projected 1% increase
510	Trustee's Commission	310,913	325,000	324,000	325,000	
513	Workman's Compensation Insurance	400,374	410,000	388,761	425,000	
524	In-Service Staff Development	7,887	15,000	11,273	15,000	
533	Criminal Investigation of Applicants - TBI	5,500	5,600	5,531	5,600	Fingerprinting new employees & Volunteers
599	Other Charges	2,336	3,750	3,744	3,750	Chamber, advertising, misc charges; MVR Reports \$3,000
	Total Board of Education	\$ 1,136,495	\$ 1,171,843	\$ 1,107,083	\$ 1,190,542	
72320	Director of Schools					
101	County Official/Administrative Officer	\$ 117,359	\$ 108,372	\$ 108,372	\$ 110,539	1 Employee
117	Career Ladder Program - CEO Supplement	1,000	1,000	1,000	1,000	1 Employee
161	Secretary(ies)	-	19,305	19,305	18,307	0.5 employee (to include ESP Clerical Duties)
162	Clerical Personnel	27,902	28,561	28,321	28,402	1 employee plus Sub
188	Bonus Payments	670	1,424	1,658	1,494	Payment of (\$61.20 @ 4 & \$63.04 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
201	Social Security	8,455	9,351	9,351	9,904	6.2% of Gross Salary
204	Pensions	14,053	16,614	16,614	15,852	10.46% Certified / 14% Classified
207	Medical Insurance	16,832	19,058	19,058	16,560	Projected 2.5% Increase beginning 01/01/19
212	Employer Medicare	1,996	2,243	2,192	2,316	1.45% of Gross Salary
215	On Behalf Contributions for OPEB	-	210,000	210,000	210,000	Required ARC pymt into Reserve for OPEB (Reclassified in CAFR to 141-72290-215)
299	Other Fringe Benefits (Disability)	217	388	358	233	Support at 0.82% Salary
307	Communication	66,056	68,800	32,000	39,400	\$4,400 School allocations & cellular and school phones
320	Dues & Memberships	2,867	4,000	3,258	4,000	TOSS, Rotary, Chamber of Commerce
336	Maintenance & Repair Services - Equipment	10,566	12,479	10,340	13,350	Copier Maint
348	Postal Charges	969	1,816	1,816	1,800	Stamps & Postal Charges
355	Travel	765	1,000	300	1,000	Director of Schools
399	Other Contracted Services	21,144	-	-	20,073	School Messenger Every 2 yrs (pd thru 2019-20)

Franklin County, TN					FY 2018-2019 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
435	Office Supplies	4,996	6,500	5,501	6,500	Letterhead/Envelopes/CO office supplies
499	Other Supplies & Materials	-	1,000	-	1,000	Reduce \$1,000
524	In-Service Staff Development	2,751	10,800	9,760	10,000	Director of Schools
599	Other Charges	4,859	4,289	4,288	5,000	Bid Expenses, Gov Deals fees, Misc needs
701	Administration Equipment	-	6,500	5,124	1,000	Reduced \$9,500 (Tables & Chairs)
	Total Director of Schools	\$ 303,457	\$ 533,500	\$ 488,616	\$ 517,731	
72410 Office of the Principal						
104	Principal(s)	\$ 790,549	\$ 830,279	\$ 830,280	\$ 858,660	11 Employees
117	Career Ladder Program	11,750	12,000	12,000	11,000	9 Employees
139	Assistant Principals	479,160	504,718	504,718	516,765	8 Employee
161	Secretary(ies)	338,610	392,821	384,119	395,855	17 Bookkeepers & Secretaries
188	Bonus Payments	11,424	12,181	12,181	66,601	Payment of (\$61.20 @ 4 & \$63.04 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries and Wages	52,028	54,619	54,553	55,164	3 Employees
195	Substitute Teacher (certified)	65	750	-	760	\$75.00 Per Day & daily rate for Long Term Sub
198	Substitute Teacher (non-certified)	90	500	260	500	\$62.50 per day
201	Social Security	98,698	111,527	107,019	113,429	6.2% (less \$4,700)
204	Pensions	171,586	185,982	184,442	215,129	10.46% Certified / 14% Classified
207	Medical Insurance	256,982	280,000	272,500	285,206	Projected 2.5% Increase beginning 01/01/19
212	Employer Medicare	23,084	26,206	24,866	27,627	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	3,217	3,665	3,567	3,698	Support at 0.82% Salary
320	Dues & Memberships	-	1,200	1,200	1,100	ALI Membership Principals
499	Other Supplies & Materials	1,437	500	-	-	
599	Other Charges	945	-	-	-	
	Total Office of the Principal	\$ 2,239,625	\$ 2,416,948	\$ 2,391,705	\$ 2,551,494	
72510 Fiscal Services						
317	Data Processing Services	\$ 11,561	\$ 11,561	\$ 11,561	\$ 11,561	County-wide Software Agreement
	Total Fiscal Services	\$ 11,561	\$ 11,561	\$ 11,561	\$ 11,561	
72520 Human Services/Personnel						
105	Supervisor/Director/Director	\$ 85,238	\$ 88,112	\$ 88,112	\$ 90,583	1 F/T Employee
162	Clerical Personnel	75,627	83,580	83,575	85,202	2 Employees
188	Bonus Payments	2,007	2,137	2,138	2,778	Payment of (\$61.20 @ 4 & \$63.04 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
201	Social Security	9,974	10,777	10,669	11,071	6.20%
204	Pensions	18,545	20,000	19,919	21,792	10.46% Certified / 14% Classified
207	Medical Insurance	18,064	19,240	19,238	20,076	Projected 2.5% Increase beginning 01/01/19
212	Employer Medicare	2,333	2,520	2,488	2,589	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	618	685	674	699	Support at 0.82% Salary
336	Maintenance & Repair Services - Equipment	5,894	4,880	4,128	5,000	Copier Maintenance
350	Internet Connectivity	3	-	-	-	
355	Travel	350	260	258	300	Human Resource Dept
399	Other Contracted Services	3,464	5,000	3,440	5,000	Pre Employment Drug Testing
471	software	-	-	-	14,223	LGDP 9 (Siesta)
524	In-Service Staff Development	3,015	2,500	1,874	2,500	Human Resource Dept
701	Administration Equipment	-	2,700	159	200	Reduced \$2,500
	Total Human Services/Personnel	\$ 225,132	\$ 242,391	\$ 236,672	\$ 262,013	
72610 Operation of the Plant						
166	Custodial Personnel	\$ 872,075	\$ 875,515	\$ 862,338	\$ 892,416	35 F/T & 5 P/T
188	Bonus Payments	12,160	9,800	9,159	8,738	Payment of (\$61.20 @ 4 & \$63.04 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	25,068	25,958	25,959	27,040	1 Employee @ Shipping/Rec
198	Substitutes (non-certified)	1,600	5,500	80	5,500	\$10 per hr (long term situations)
201	Social Security	53,535	53,934	53,207	55,889	6.2% (less \$2,000)
204	Pensions	118,837	122,998	120,680	129,947	10.46% Certified / 14% Classified
207	Medical Insurance	170,094	191,060	191,058	186,766	Projected 2.5% Increase beginning 01/01/19
210	Unemployment Compensation	1,188	10,000	8,500	10,000	As Needed
212	Employer Medicare	12,673	13,337	12,500	13,539	1.45% of Gross Salary

Franklin County, TN					FY 2018-2019 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
299	Other Fringe Benefits (Disability)	6,573	7,392	6,537	7,540	Support at 0.82% Salary
359	Disposal Fees	41,275	49,800	44,819	50,300	Garbage Pickup at all locations
410	Custodial Supplies	171,112	200,000	199,655	200,000	
415	Electricity	1,357,378	1,415,000	1,405,000	1,450,000	2% increase from projected exp
434	Natural Gas	76,636	137,800	102,000	120,000	Budgeted \$20K less than 17/18
454	Water & Sewer	127,918	146,200	146,200	150,000	Slight Increase
501	Boiler Insurance	13,328	13,330	13,329	13,330	No Increase
502	Building & Contents Insurance	242,829	242,883	242,883	243,000	No % Increase
720	Plant Operation Equipment	16,905	20,000	11,000	20,000	Buffers, mowers, etc (Reduced \$5,000)
	Total Operation of Plant	\$ 3,321,184	\$ 3,540,507	\$ 3,454,904	\$ 3,584,004	
72620	Maintenance of Plant					
105	Supervisor/Director	\$ 65,008	\$ 66,308	\$ 66,308	\$ 67,634	1 Employee
167	Maintenance Personnel	450,685	442,502	435,104	482,851	12 Employees
188	Bonus Payments	6,640	7,323	4,945	4,539	Payment of (\$61.20 @ 4 & \$63.04 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	7,553	8,030	6,616	8,275	
201	Social Security	29,626	29,024	29,526	34,925	6.20%
204	Pensions	70,315	71,250	71,425	78,862	10.46% Certified / 14% Classified
207	Medical Insurance	79,463	79,000	78,938	86,778	Projected 2.5% Increase beginning 01/01/19
212	Employer Medicare	6,950	6,887	6,869	8,168	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	3,972	4,211	3,869	4,514	Support at 0.82% Salary
307	Communication	337	525	550	475	Cellular Phone
329	Laundry Service	1,442	1,250	1,250	1,500	
335	Maintenance & Repair Services - Building	417,967	431,623	426,000	425,000	
336	Maintenance & Repair Services - Equipment	14,619	24,775	17,985	18,500	Includes \$1,200 Copier
338	Maintenance & Repair Services - Vehicle	16,348	25,000	25,261	24,000	
399	Other Contracted Services	72,774	153,350	142,393	145,000	Pest Control, Fire Ext ,Bleachers & Elevator Inspections, Security Alarms, Cranes, Lock & Key & Security
425	Gasoline	19,362	22,000	19,500	27,000	
499	Other Supplies & Materials	547	500	125	1,000	Walmart, Herald Chronicle, misc
599	Other Charges	1,418	750	750	1,000	
701	Administration Equipment	-	-	-	1,000	
717	Maintenance Equipment	21,000	7,177	7,177	-	
	Total Maintenance of Plant	\$ 1,286,026	\$ 1,381,485	\$ 1,344,591	\$ 1,421,020	
72710	Transportation					
105	Supervisor/Director	\$ 33,660	\$ 38,261	\$ 38,261	\$ 40,199	50% of Transportation Director
146	Bus Drivers	216,018	228,148	221,621	206,941	10.5 Special Ed Bus Drivers plus \$10,000 summer school
188	Bonus Payments	425	1,070	29	136	Payment of (\$61.20 @ 4 & \$63.04 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	55,974	72,662	63,367	47,222	Summer School \$10,000; 0.5 Clerical; & 0.5 Mechanic
198	Substitute (non-certified)	19,756	19,875	18,500	20,000	\$62.50 per day or \$9 hourly for bus monitors
201	Social Security	18,883	22,077	20,371	19,499	6.20%
204	Pensions	44,236	47,070	44,737	41,230	10.46% Certified / 14% Classified
207	Medical Insurance	66,482	70,900	68,043	76,419	Projected 2.5% Increase beginning 01/01/19
212	Employer Medicare	4,412	5,163	4,835	4,560	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	2,149	2,748	2,124	2,414	Support at 0.82% Salary
307	Communication	1,791	2,500	1,366	2,000	Cell phone bus drivers & director
313	Contracts with Parents	-	-	-	2,400	Travel for parents to transport their children (2)
315	Contracts with Vehicle Owners	1,515,531	1,556,269	1,556,048	1,579,398	1.5% raise \$23,341
315	Fuel Supplement	-	-	-	32,085	Based on Average \$4 per gallon
338	Maintenance & Repair Services - Vehicle	135,256	125,000	121,452	150,000	Maint & Repairs to County owned Buses
355	Travel	-	100	100	-	

Franklin County, TN					FY 2018-2019 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
399	Other Contracted Services	9,612	15,000	11,780	15,000	Pre-Employment Testing, Random Drug/Alcohol tests, Post Accident, CDL Physicals, Fire Extinguishers, STC Bus Driver
424	Garage Supplies	-	-	-	15,000	Supplies for Garage
425	Gasoline	38,864	59,057	48,818	55,000	Fuel for County Buses/Director (decreased \$24,057)
450	Tires & Tubes	6,478	10,000	7,000	10,000	County Buses
499	Other Supplies & Materials	898	696	696	715	School Bus Forms & Misc.
511	Vehicle Insurance (contracted bus drivers)	20,640	23,000	22,340	23,000	Insurance for contracted buses
524	In-Service Staff Development	518	2,200	2,193	2,000	ASMS/TAPT/State Training, Bus Drivers Training
599	Other Charges	1,222	4,719	1,817	5,000	Tags, Inspections for Extended Utilization; includes reimb for CDL for coaches
701	Administration Equipment	-	1,000	-	1,000	
729	Transportation Equipment	300,190	95,000	93,834	61,288	72-2 way Radios \$50,000; Special Ed 2 Cameras & 12 2-way Radios & 3 handheld radios \$11,288
	Total Transportation	\$ 2,492,995	\$ 2,402,515	\$ 2,349,332	\$ 2,412,506	
72810 Central and Other						
188	Bonus Payments	\$ -	\$ -	\$ -	\$ 173	Payment of (\$61.20 @ 4 & \$63.04 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	60,479	116,572	116,572	105,108	1 Certified / 2 Classified for TSW Grant
201	Social Security	3,193	7,228	7,228	6,515	6.20%
204	Pensions	6,207	11,549	11,549	19,279	10.46% Certified / 14% Classified
207	Medical Insurance	15,033	32,500	32,500	28,540	Projected 2.5% Increase beginning 01/01/19
212	Employer Medicare	747	1,691	1,691	1,524	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	95	161	161	326	Support at 0.82% Salary
355	Travel	527	-	-	-	
499	Other Supplies and Materials	1,240	-	-	-	
524	In-Service Staff Development	-	2,000	-	-	
790	Other Equipment	1,393	-	-	-	
	Total Central & Other	\$ 88,914	\$ 171,701	\$ 169,701	\$ 161,465	
	Total Support Services	\$ 15,809,861	\$ 16,536,104	\$ 16,002,055	\$ 17,199,130	
Non Instructional Services						
73300 Community Services (ESP, Campora, Workforce, Coalition Prevention Grants)						
105	Supervisor/Director	\$ 18,952	\$ 25,000	\$ 25,000	\$ 25,000	1 P/T Employee ESP
188	Bonus Payments	108	608	608	-	Payment of (\$61.20 @ 4 & \$63.04 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	204,851	335,134	335,134	269,605	ESP \$180,200 and Grant Employees
201	Social Security	12,541	22,510	22,510	18,265	6.2% of Gross Salary
204	Pensions	18,806	28,208	28,208	21,517	10.46% Certified / 14% Classified
207	Medical Insurance	11,326	25,371	25,371	10,303	Projected 2.5% Increase beginning 01/01/19
212	Employer Medicare	3,208	2,266	2,266	4,081	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	528	1,087	1,087	735	Support at 0.82% Salary
307	Communication	1,101	2,550	2,550	2,550	ESP \$2,000; Campora \$550
355	Travel	43,413	87,368	87,368	37,485	Opiod \$20,000; Lifeline \$13,344; Established \$3,141; Campora \$1,000
399	Other Contracted Services	106,769	219,763	219,763	152,706	Opiod \$57,206; Lifeline \$40,000; Established \$4,000; MRT \$40,000; ESP \$3,500
499	Other Supplies & Materials	48,955	114,989	114,989	68,403	Opiod \$20,568; Lifeline \$13,344; Established \$8,000; ESP \$20,600; Campora \$4,000
504	Indirect Cost	5,620	9,082	9,082	2,365	Lifeline \$1,056; Established \$1,309
599	Other Charges	57,429	77,327	77,327	21,110	Established \$6,375; Opiod \$2,335; ESP \$8,400; Campora \$4,000
	Total Community Services	\$ 533,607	\$ 951,263	\$ 951,263	\$ 634,125	

Franklin County, TN					FY 2018-2019 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
73400	Early Childhood Education (Preschool Program)					
105	Supervisor/Director	\$ 23,662	\$ 25,000	\$ 25,000	\$ 25,673	1 P/T Employee
116	Teachers	567,189	549,711	549,711	565,712	11 Employees
162	Clerical Personnel	9,364	-	-	-	
163	Educational Assistants (Aides)	328,288	299,997	299,997	195,109	11 Employees
188	Bonus Payments	6,004	5,838	5,838	6,536	Payment of (\$61.20 @ 4 & \$63.04 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (certified)	367	600	600	1,125	\$75.00 Per Day & daily rate for Long Term Subs
198	Substitute Teachers (non-certified)	3,662	3,307	3,307	7,500	\$62.50 per day for Regular Subs
201	Social Security	51,602	47,925	47,925	48,126	6.2% of Gross Salary
204	Pensions	98,593	92,393	92,393	87,195	10.46% Certified / 14% Classified
207	Medical Insurance	204,930	185,861	185,861	173,463	Projected 2.5% Increase beginning 01/01/19
212	Employer Medicare	12,420	11,876	11,876	11,983	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	2,787	2,395	2,395	1,601	Support at 0.82% Salary
355	Travel	1,073	1,315	1,315	-	
499	Other Supplies & Materials	18,313	40,065	40,065	-	
524	In-Service Staff Development	5,459	2,826	2,826	-	
599	Other Charges	415	-	-	-	
722	Regular Instruction Equipment	396	-	-	-	
	Total Early Childhood Education	\$ 1,334,524	\$ 1,269,109	\$ 1,269,109	\$ 1,124,023	
	Total Non Instructional Services	\$ 1,868,131	\$ 2,220,372	\$ 2,220,372	\$ 1,758,148	
	Capital Outlay					
76100	Regular Capital Outlay					
399	Other Contracted Services	\$ 2,999	\$ 26,000	\$ 25,700	\$ 40,000	Middle School Expense
706	Building Construction	-	-	-	100,000	Transportation Garage
707	Building Improvement	-	200,000	151,943	-	P/Y Huntland Roof, etc.
799	Other Capital Outlay	311,697	184,130	159,509	50,000	As Needed
	Total Capital Outlay	\$ 314,696	\$ 410,130	\$ 337,152	\$ 190,000	
82130	Principal on Debt					
620	Debt Service Contribution to Primary Government	\$ 151,181	\$ 64,843	\$ 64,843	\$ 67,960	Principal on Excel Lighting
	Total Education Principal on Debt	\$ 151,181	\$ 64,843	\$ 64,843	\$ 67,960	
82230	Interest on Debt					
620	Debt Service Contribution to Primary Government	\$ 11,904	\$ 8,931	\$ 8,931	\$ 5,814	Interest on Excel Lighting
	Total Education Interest on Debt	\$ 11,904	\$ 8,931	\$ 8,931	\$ 5,814	
	Total Expenditures	\$ 44,097,727	\$ 46,666,636	\$ 45,099,733	\$ 46,585,562	
99000	OTHER USES					
99100	Transfers Out					
590	Transfer to Other Funds	\$ -	\$ 100,000	\$ 100,000	\$ -	Federal Projects & Other Grant Operational
	Total Other Uses	\$ -	\$ 100,000	\$ 100,000	\$ -	
	Total Expenditures and Other Uses	\$ 44,097,727	\$ 46,766,636	\$ 45,199,733	\$ 46,585,562	
	Estimated Beginning Fund Balance July 1	\$ 8,205,420	\$ 7,795,275	\$ 7,795,275	\$ 7,541,317	
	Over (Under) Estimated Expend. & Other Uses	\$ 90,539	\$ (1,956,211)	\$ (405,702)	\$ (2,825,271)	
	Adjustment for Encumbrances	\$ (500,684)		\$ 151,744		
	Audit Adjustments					
	Estimated Ending Fund Balance June 30	\$ 7,795,275	\$ 5,839,064	\$ 7,541,317	\$ 4,716,046	
	Restricted for Education 34555	\$ (524,033)	\$ (524,033)	\$ (524,033)	\$ (524,033)	
	Restricted for Instruction 34560	3,318	3,318	3,318	3,318	
	Committed for Education 34656 (Includes OPEB)	(1,879,411)	(1,879,411)	(1,879,411)	(1,879,411)	Total Operating Budget \$45,339,823
						State Mandated fund Balance
	Estimated Unassigned Fund Balance June 30	\$ 5,395,150	\$ 3,438,939	\$ 5,141,191	\$ 2,315,920	3% = \$1,360,195

Franklin County, TN					FY 2018-2019 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
Estimated Revenues						
Federal						
47131	VOCATIONAL PROGRAM IMPROVEMENT	\$ 98,240	\$ 145,622	\$ 145,622	\$ 89,093	**Federal Grants 100% In & Out
47141	ESEA TITLE I	1,255,745	1,458,739	1,209,654	1,181,836	
47143	EDUCATION OF THE HANDICAPPED ACT	1,272,014	1,493,617	1,433,988	1,320,321	
47145	SPECIAL EDUCATION PRESCHOOL GRANTS	68,685	109,088	104,050	43,954	
47146	ENGLISH LANGUAGE ACQUISITION GRANTS	31,197	9,824	9,824	10,786	
47148	RURAL EDUCATION	73,259	61,788	60,906	220	
47189	EISENHOWER PROFESSIONAL DEVELOPMENT S	248,009	205,409	179,358	175,063	
47590	OTHER FEDERAL THROUGH STATE	19,439	254,794	219,336	31,642	
49800	TRANSFER (from General Purpose)	100,000	100,000	100,000	100,000	IN/OUT SCHOOL GEN FUND
Total Estimated Revenue & Other Sources		\$ 3,166,588	\$ 3,838,881	\$ 3,462,738	\$ 2,952,915	
Estimated Expenditures						
71000 Instruction						
71100 Regular Instruction						
105	Supervisor/Director	\$ 442	\$ 2,796	\$ 2,811	\$ -	
116	Teachers	669,518	818,276	799,015	689,382	
163	Educational Assistants	109,260	109,200	107,573	103,056	
188	Bonus Payments	5,385	5,744	5,471	8,616	Payment of \$54.07 @ 4 & \$57.32 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/2014
189	Other Salaries & Wages	3,147	3,180	2,333	-	
201	Social Security	42,780	54,312	50,411	46,933	6.2% of Gross Salary
204	Pensions	69,944	84,078	82,125	72,984	9.04% Cert / 14% Classified
207	Medical Insurance	119,095	160,515	125,673	161,015	6% Increase Beginning 01/01/17
212	Employer Medicare Liability	10,914	13,605	12,294	11,883	1.45% of Gross Salary
299	Other Fringe Benefits	707	830	850	830	LTD 0.82% Classified
429	Instructional Supplies & Materials	37,280	88,390	86,859	500	
499	Other Supplies & Materials	-	7,114	7,236	8,286	
599	Other Charges	100	8,609	8,367	-	
722	Regular Instruction Equipment	180,245	14,786	14,671	500	
Total Regular Instruction		\$ 1,248,817	\$ 1,371,435	\$ 1,305,689	\$ 1,103,985	
71200 Special Education Program						
116	Teachers	\$ -	\$ 10,273	\$ 9,288	\$ -	
163	Educational Assistants	369,346	374,711	373,871	559,077	
171	Speech Pathologist	14,982	11,281	10,950	13,500	
195	Certified Substitute Teachers	870	-	-	-	
198	Non-Certified Substitute Teachers	-	2,070	-	3,269	
201	Social Security	22,618	23,227	23,076	35,500	6.2% of Gross Salary
204	Pensions	53,056	57,860	54,179	79,683	9.04% Cert / 14% Classified
207	Medical Insurance	118,862	124,542	115,249	57,018	6% Increase Beginning 01/01/17
212	Employer Medicare Liability	5,290	5,912	5,397	8,302	1.45% of Gross Salary
299	Other Fringe Benefits	2,867	3,270	3,165	4,584	LTD 0.82% Classified
312	Contracts with Private Agencies	69,053	11,543	10,395	-	
336	Maintenance & Repair - Equipment	-	20,500	20,000	20,200	
429	Instructional Supplies & Materials	12,143	37,312	31,990	88,059	
499	Other Supplies & Materials	7,441	8,020	7,150	-	
725	Special Education Equipment	15,764	6,952	7,019	1,000	
Total Special Education Program		\$ 692,292	\$ 697,473	\$ 671,729	\$ 870,192	
71300 Vocational Education Program						
499	Other Supplies & Materials	\$ 3,434	\$ 12,000	\$ 12,000	\$ -	
730	Vocational Instructional Equipment	70,170	113,426	113,426	73,777	
Total Vocational Education Program		\$ 73,604	\$ 125,426	\$ 125,426	\$ 73,777	

Franklin County, TN					FY 2018-2019 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
72000 Support Services						
72120 Health Services						
131	Medical Personnel	\$ 64,346	\$ 52,489	\$ 50,897	\$ 43,056	
201	Social Security	3,909	3,072	3,069	2,670	6.2% of Gross Salary
204	Pensions	8,955	7,298	7,126	4,504	9.04% Cert / 14% Classified
207	Medical Insurance	5,723	6,467	6,462	6,467	6% Increase Beginning 01/01/17
212	Employer Medicare Liability	1,249	727	718	624	1.45% of Gross Salary
299	Other Fringe Benefits	461	375	403	352	LTD 0.82% Classified
Total Health Services		\$ 84,643	\$ 70,428	\$ 68,675	\$ 57,673	
72130 Other Student Support						
189	Other Salaries & Wages	\$ -	\$ 18,250	\$ -	\$ 24,250	
201	Social Security	-	1,131	-	1,503	
204	Pensions	-	1,362	-	1,990	
212	Employer Medicare Liability	-	240	-	352	
299	Other Fringe Benefits	-	10	-	10	
355	Travel	19,098	14,243	14,422	10,000	
499	Other Supplies & Materials	17,921	14,718	8,793	12,318	
524	In-Service Staff Development	7,441	5,953	5,953	17,047	
599	Other Charges	273	177,973	5,587	4,277	
790	Other Equipment	1,170	-	-	4,247	
Total Other Student Support		\$ 45,903	\$ 233,880	\$ 34,755	\$ 75,994	
72210 Regular Instruction Program						
105	Supervisor / Director	\$ 36,737	\$ 61,182	\$ 42,414	\$ 42,556	
188	Bonus Payments	2,932	3,223	3,203	1,073	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	212,022	204,350	200,709	57,202	
201	Social Security	15,036	16,354	14,786	6,221	6.2% of Gross Salary
204	Pensions	22,793	24,071	22,336	9,110	9.04% Cert / 14% Classified
207	Medical Insurance	31,860	34,666	34,661	12,209	6% Increase Beginning 01/01/17
212	Employer Medicare Liability	3,516	3,825	3,458	1,340	1.45% of Gross Salary
355	Travel	-	2,026	70	900	
399	Other Contracted Services	-	1,728	1,663	1,600	
422	Food Supplies	234	1	-	-	
432	Library Books	7,771	-	-	-	
499	Other Supplies & Materials	-	4,992	3,906	-	
524	In-Service Staff Development	21,385	40,538	12,977	102,672	
790	Other Equipment	4,125	-	-	-	
Total Regular Instruction Program		\$ 358,411	\$ 396,956	\$ 340,183	\$ 234,883	
72220 Special Education Program						
105	Supervisor/Director	\$ 79,526	\$ 91,548	\$ 92,636		
124	Psychological Personnel	-	47,558	47,557	13,500	
162	Clerical Personnel	104,337	64,463	59,552	64,757	
188	Bonus Payments	3,350	2,353	2,058	2,740	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	45,265	46,791	46,791	-	
201	Social Security	14,074	16,414	14,991	4,852	6.2% of Gross Salary
204	Pensions	26,310	26,861	24,671	10,956	9.04% Cert / 14% Classified
207	Medical Insurance	30,152	27,485	23,330	28,157	6% Increase Beginning 01/01/17
212	Employer Medicare Liability	3,291	3,839	3,506	1,135	1.45% of Gross Salary
299	Other Fringe Benefits	866	671	498	642	LTD 0.82% Classified
320	Dues & Memberships	-	-	340	-	
399	Other Contracted Services	6,366	2,000	-	5,500	
499	Other Supplies & Materials	28,991	85,266	81,074	32,371	
524	In-Service Staff Development	42,003	70,885	65,879	17,010	
790	Other Equipment	-	91,035	89,349	1,000	
Total Special Education Program		\$ 384,531	\$ 577,169	\$ 552,232	\$ 182,620	

Franklin County, TN					FY 2018-2019 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
72710	Transportation					
189	Other Salaries & Wages	\$ 125,211	\$ 156,581	\$ 156,073	\$ 162,012	Bus Drivers
201	Social Security	7,391	9,527	9,251	10,045	6.2% of Gross Salary
204	Pensions	17,530	21,937	21,850	16,946	9.04% Cert / 14% Classified
207	Medical Insurance	36,347	43,701	43,692	43,701	6% Increase Beginning 01/01/17
212	Employer Medicare Liability	1,728	2,228	2,164	2,349	1.45% of Gross Salary
299	Other Fringe Benefits	1,031	1,349	1,423	1,328	LTD 0.82% Classified
315	Contracts with Vehicle Owners	-	6,520	6,192	-	
729	Transpiration Equipment	-	22,313	21,445	17,409	
	Total Transportation	\$ 189,238	\$ 264,156	\$ 262,090	\$ 253,790	
73100	Food Service					
422	Food Supplies	\$ -	\$ 1,958	\$ 1,959	\$ -	
	Total Food Service	\$ -	\$ 1,958	\$ 1,959	\$ -	
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	\$ 3,177,439	\$ 3,838,881	\$ 3,462,738	\$ 2,952,915	
	Estimated Expenditures	\$ (10,851)	\$ -	\$ -	\$ 0	
	Restricted for Federal Projects 142-70000	\$ (1,018)	\$ 1,018	\$ 1,018		
	Estimated Beginning Fund Balance 7/1	\$ 20,004	\$ 8,135	\$ 8,135	\$ 9,153	Fund Balance Policy N/A
	Estimated Ending Fund Balance 6/30	\$ 8,135	\$ 9,153	\$ 9,153	\$ 9,153	Grants 100%

Franklin County, TN						FY 2018-2019 BUDGET
Centralized School Cafeteria Fund # 143						
Fund # 143						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	FURTHER EXPLANATION
Estimated Revenues						
OPERATION OF NON INSTRUCTIONAL SERVICES						
Food Service Revenue						
43521	Lunch Payments - Children	\$ 534,852	\$ 530,789	\$ 462,287	\$ 462,287	
43522	Lunch Payments - Adults	43,298	52,702	45,002	45,002	
43525	A La Carte Sales	390,181	452,288	351,892	351,892	
44110	Investment Income	10,400	8,700	8,700	8,700	
44170	Miscellaneous Refunds	5,859	-	-	-	
44530	Sale of Equipment	-	-	-	-	
44990	Other Local Revenue	16,721	-	-	-	
46520	School Food Service	29,310	32,754	32,754	32,754	
47111	USDA School Lunch Payments	1,493,800	1,542,156	1,398,740	1,398,740	
47112	USDA - Commodities	256,245	170,605	248,575	228,312	
47113	USDA - Breakfast	573,764	548,395	597,640	597,640	
47114	USDA - Other (FFV Grant)	25,233	30,547	22,421	22,421	
47115	USDA Food Service Equipment	-	-	-	-	
Total Estimated Revenue & Other Sources		\$ 3,379,663	\$ 3,368,936	\$ 3,168,011	\$ 3,147,748	
Estimated Expenditures						
73100 Food Service Expenditures						
105	Supervisor/Director	\$ 62,424	\$ 62,424	\$ 62,424	\$ 64,946	1 Employee
162	Clerical Personnel	31,174	31,175	31,175	33,777	1 Employee
165	Cafeteria Personnel	868,610	876,839	907,937	969,037	
188	Bonus Payments (Perfect Attend Incent)	1,072	1,500	1,312	1,506	
189	Other Salaries & Wages (Subs)	17,327	33,000	24,702	30,000	
196	In-Service Training (Perfect Attend Incent)	-	1,550	1,550	1,750	
201	Social Security	57,082	62,402	62,648	68,263	6.2% of Gross Salary
204	Pensions	113,876	136,288	139,270	154,142	
207	Medical Insurance	195,905	211,000	270,000	320,000	
210	Unemployment Compensation	-	4,000	-	4,000	As Needed
212	Employer Medicare Liability	13,601	14,594	14,795	15,965	1.45% of Gross Salary
299	Other Fringe Benefits	6,132	6,958	6,923	9,028	
307	Communication	3,718	4,000	390	4,000	
336	Maintenance & Repair Services - Equipment	767	8,000	850	8,000	
355	Travel	3,068	10,000	1,575	10,000	
359	Disposal Fees	27,357	30,000	27,045	30,000	
399	Other Contracted Services	11,446	370,000	368,340	20,000	
422	Food Supplies	1,353,815	1,800,000	1,223,396	1,800,000	
425	Gasoline	-	-	400	900	
435	Office Supplies	2,995	2,500	2,500	2,500	
469	USDA - Commodities	256,245	170,605	248,575	228,312	
499	Other Supplies & Materials	29,800	32,000	32,000	32,000	
524	In-Service/Staff Development	11,322	10,000	9,785	10,000	
599	Other Charges	3,037	7,000	3,214	4,000	
710	Food Service Equipment	37,606	330,000	329,492	50,000	
Total Expenditures Food Services		\$ 3,108,379	\$ 4,215,835	\$ 3,770,299	\$ 3,872,126	
Excess of Estimated Revenues Over (Under) Estimated Expenditures		\$ 271,284	\$ (846,899)	\$ (602,288)	\$ (724,378)	
Estimated Beginning Fund Balance 7/1		\$ 2,840,179	\$ 3,060,453	\$ 3,060,453	\$ 2,458,165	Fund Balance Policy 5%
Adjustment for Encumbrances		\$ (51,010)				
Estimated Ending Fund Balance 6/30		\$ 3,060,453	\$ 2,213,553	\$ 2,458,165	\$ 1,733,787	= \$193,606

Franklin County, TN						FY 2018-2019 BUDGET
General Debt Service Fund # 151						
Fund #151						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	
ESTIMATED REVENUES						
40000 LOCAL TAXES						
40100 County Property Taxes						
40110	Current Property Taxes	\$ 1,848,538	\$ 1,983,535	\$ 1,983,500	\$ 1,149,052	Represents \$0.2068 -\$0.09 = \$0.1168
40120	Trustee's Collection - Prior Year	58,197	42,300	42,300	43,000	
40125	Trustee's Collection - Bankruptcy	323	340	320	340	
40130	Clerk & Master Collections - Prior Year	26,404	37,850	37,850	39,000	
40140	Interest and Penalty	7,899	8,330	8,330	8,400	
40161	Payments in Lieu of Taxes - TVA	791	795	795	800	
40162	Payments in Lieu of Taxes - Local Utilities	7,556	7,338	7,335	7,350	
40163	Payments in Lieu of Taxes - Others	4,298	7,027	7,027	750	
40200 COUNTY LOCAL OPTION TAXES						
40250	Litigation Tax -- General	93,967	95,800	95,700	96,000	
40300 STATUTORY LOCAL TAXES						
40320	Bank Excise Tax	13,653	14,945	14,945	15,000	
TOTAL LOCAL TAXES		\$ 2,061,626	\$ 2,198,260	\$ 2,198,102	\$ 1,359,692	
41000 LICENSES AND PERMITS						
41140	Cable TV Franchise	11,216	11,500	11,530	11,550	
TOTAL LICENSES AND PERMITS		\$ 11,216	\$ 11,500	\$ 11,530	\$ 11,550	
44000 OTHER LOCAL REVENUES						
44100 Recurring Items						
44110	Interest Earned	\$ -	\$ 29,000	\$ 29,000	\$ 30,000	
44170	Misc Refund	\$ -	\$ 19,150	\$ 19,150	\$ -	
TOTAL OTHER LOCAL REVENUES		\$ -	\$ 48,150	\$ 48,150	\$ 30,000	
TOTAL ESTIMATED REVENUES		\$ 2,072,842	\$ 2,257,910	\$ 2,257,782	\$ 1,401,242	
ESTIMATED OTHER SOURCES						
49100	Bonds Issued	\$ -	\$ 79,500	\$ 79,500	\$ -	
49400	Refunding Debt Issuance	4,160,000	-	-	-	
49410	Premiums on Debt Issuance Sold	448,779	-	-	-	
49800	Transfers In	\$ 145,000	\$ 200,000	\$ 200,000	\$ 210,000	Jail Courthouse Fund \$210K
Total Estimated Other Sources		\$ 4,753,779	\$ 279,500	\$ 279,500	\$ 210,000	
TOTAL ESTIMATED REVENUE & OTHER SOURCES		\$ 6,826,621	\$ 2,537,410	\$ 2,537,282	\$ 1,611,242	
ESTIMATED EXPENDITURES						
82100 Principal on Debt						
82110 General Government						
601	Principal on Bonds	\$ 472,631	\$ 500,000	\$ 500,000	\$ 1,045,000	
602	Principal on Notes	562,700	566,077	566,076	569,617	Id Board Land
82200 Interest on Debt						
82210 General Government						
603	Interest on Bonds	\$ 247,148	\$ 600,567	\$ 600,566	\$ 791,256	
604	Interest on Notes	88,174	73,215	73,215	58,110	Id Board Land
82300 Other Debt Service						
82310 General Government						
510	Trustee's Commission	\$ 39,934	\$ 42,000	\$ 41,822	\$ 43,000	
605	Underwriters Discount	24,288	-	-	-	
606	Other Debt Issuance Charges	30,058	3,501	3,500	5,000	
699	Other Debt Service	250	1,500	250	1,000	
TOTAL GEN. GOV'T DEBT SERVICE		\$ 1,465,183	\$ 1,786,860	\$ 1,785,429	\$ 2,512,984	
99000 OTHER USES						
590	Transfers Out	\$ -	\$ 79,500	\$ 79,500	\$ -	
TOTAL OTHER FINANCING SOURCES (Uses)		\$ -	\$ 79,500	\$ 79,500	\$ -	
99300 PAYMENTS TO REFUNDED ESCROW AGENT						
699	Other Debt Service	\$ 4,554,443	\$ -	\$ -	\$ -	
TOTAL PAYMENTS TO REFUNDED ESCROW AGENT		\$ 4,554,443	\$ -	\$ -	\$ -	

Fund #151						
Account	Account Description	2016-2017	2017-2018	2017-2018	2018-2019	
No.		Actual	Amended	Estimated	Approved	
	TOTAL ESTIMATED EXPENDITURES	\$ 6,019,626	\$ 1,866,360	\$ 1,864,929	\$ 2,512,984	
	Excess of estimated revenues over (under) estimated expenditures	\$ 806,995	\$ 671,050	\$ 672,353	\$ (901,742)	
	ESTIMATED FUND BALANCE JULY 1	\$ 1,493,965	\$ 2,300,960	\$ 2,300,960	\$ 2,973,313	
	Adjustment for Encumbrances					Fund Balance Policy 1/2 Yr. Princ/Int
						Fund Balance Policy = \$1,350,585
						Fund Balance Ideal 1 & 1/2 Yr. Princ/Int
	ESTIMATED ENDING FUND BALANCE JUNE 30	\$ 2,300,960	\$ 2,972,010	\$ 2,973,313	\$ 2,071,572	Fund Balance Ideal = \$4,031,832

Franklin County, TN						FY 2018-2019 BUDGET
Education Debt Service Fund # 156						
Fund #156						
Account No.	Account Description	2016-2017 Actual	2017-2018 Amended	2017-2018 Estimated	2018-2019 Approved	
ESTIMATED REVENUES						
40000 LOCAL TAXES						
40100 County Property Taxes						
40110	Current Property Taxes	\$ 958,239	\$ 1,028,799	\$ 1,028,795	\$ 464,343	Represents \$0.1072 - \$0.06 = \$0.0472
40120	Trustee's Collection - Prior Year	30,168	22,000	21,915	22,000	
40125	Trustee's Collection - Bankruptcy	513	558	365	400	
40130	Clerk & Master Collections - Prior Year	15,265	20,638	20,635	21,000	
40140	Interest and Penalty	4,251	4,691	4,505	4,700	
40161	Payments in Lieu of Taxes - TVA	410	413	412	415	
40162	Payments in Lieu of Taxes - Local Utilities	3,916	3,921	3,920	4,000	
40163	Payments in Lieu of Taxes - Other (Nissan)	632,435	753,174	753,240	755,000	
40200 County Local Option Taxes						
40210	Local Option Sales Tax	829,335	846,000	845,512	850,000	
40300 Statutory Local Taxes						
40320	Bank Excise Tax	7,074	7,743	7,743	8,000	
TOTAL LOCAL TAXES		\$ 2,481,606	\$ 2,687,937	\$ 2,687,042	\$ 2,129,858	
41000 LICENSES AND PERMITS						
41140	Cable TV Franchise	\$ 5,811	\$ 6,990	\$ 6,350	\$ 6,750	
TOTAL LICENSES AND PERMITS		\$ 5,811	\$ 6,990	\$ 6,350	\$ 6,750	
TOTAL ESTIMATED REVENUES		\$ 2,487,417	\$ 2,694,927	\$ 2,693,392	\$ 2,136,608	
ESTIMATED OTHER SOURCES						
48000 OTHER GOVERNMENTS & CITIZENS						
48130	Contributions (Board of Education)	\$ 163,085	\$ -	\$ -	\$ -	
TOTAL OTHER GOVERNMENTS & CITIZENS		\$ 163,085	\$ -	\$ -	\$ -	
49000 OTHER SOURCES						
49400	Refunding Debt Issued	\$ 1,265,000	\$ -	\$ -	\$ -	Refund from School Debt Issuance
49410	Premiums on Debt Issued	206,648	-	-	-	
TOTAL OTHER SOURCES		\$ 1,471,648	\$ -	\$ -	\$ -	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		\$ 4,122,150	\$ 2,694,927	\$ 2,693,392	\$ 2,136,608	
ESTIMATED EXPENDITURES						
82100 Principal on Debt						
82130 Education						
601	Principal on Bonds	\$ 1,860,000	\$ 1,905,000	\$ 1,905,000	\$ 1,945,000	
610	Principal on Capitalized Leases	151,181	-	-	-	
82200 Interest on Debt						
82230 Education						
603	Interest on Bonds	\$ 355,970	\$ 300,532	\$ 300,532	\$ 245,288	
611	Interest on Capitalized Leases	11,904	-	-	-	
82300 Other Debt Service						
82330 Education						
510	Trustee's Commission	\$ 34,843	\$ 40,000	\$ 37,196	\$ 40,000	
605	Underwriter's Discount	7,386	-	-	-	
606	Other Debt Issuance Charges	6,386	-	-	-	
699	Other Debt Service	500	750	750	750	
TOTAL EDUCATION DEBT SERVICE		\$ 2,428,170	\$ 2,246,282	\$ 2,243,477	\$ 2,231,038	
99300 PAYMENTS TO REFUNDED DEBT ESCROW AGENT						
699	Other Debt Service	\$ 1,457,876	\$ -	\$ -	\$ -	
TOTAL PAYMENTS TO REFUNDED DEBT ESCROW AGENT		\$ 1,457,876	\$ -	\$ -	\$ -	

Fund #156		2016-2017	2017-2018	2017-2018	2018-2019	
Account No.	Account Description	Actual	Amended	Estimated	Approved	
	TOTAL ESTIMATED EXPENDITURES	\$ 3,886,046	\$ 2,246,282	\$ 2,243,477	\$ 2,231,038	
	EXCESS ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENDITURES	\$ 236,104	\$ 448,645	\$ 449,915	\$ (94,430)	
	ESTIMATED FUND BALANCE JULY 1	\$ 2,833,834	\$ 3,069,938	\$ 3,069,938	\$ 3,519,853	
	Adjustment for Encumbrances				\$ -	Fund Balance Policy 1/2 Yr. Princ/Int Fund Balance Policy = \$1,095,244
	ESTIMATED ENDING FUND BALANCE JUNE 30	\$ 3,069,938	\$ 3,518,583	\$ 3,519,853	\$ 3,425,422	Fund Balance Ideal 1 & 1/2 Yr. Princ/Int Fund Balance Ideal = \$3,272,600

Inter-fund Transfers from 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 document April 17, 2017. Transferred from School General Fund, \$100,000, 7/1/17 to School Federal Projects on 6/30/18 Transferred back to School General Fund. See copies attached.

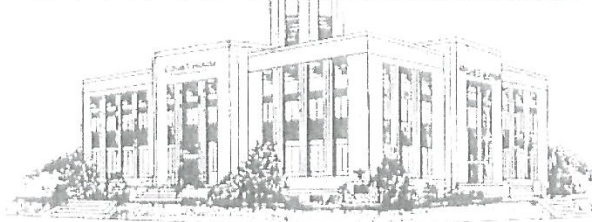
Please see the CT-0253 forms and Certified Resolutions from 2017/18

Inter-fund Transfers for Fiscal Year 2019

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 2018. County Commission approved official TRANS document April 16, 2018. Transferred from School General Fund, \$100,000, 7/2/18 (pending OSLF) to School Federal Projects on 6/30/19 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-0417 TO TRANSFER FUNDS FROM GENERAL PURPOSE
SCHOOL BUDGET TO FEDERAL PROJECTS FUND FOR FISCAL YEAR
ENDING JUNE 30, 2018 OF FRANKLIN COUNTY, TENNESSEE FOR FISCAL
YEAR 2017-18**

This document was approved at a regular session meeting of the Franklin County Board of Commissioners on April 17, 2017 and recorded on file in my office in Commissioner's Minute Book 32.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 20th day of June 2017.




Phillip Custer, County Clerk
of Franklin County, Tennessee

COUNTY CLERK

Resolution # 8e-0417

A RESOLUTION TO TRANSFER FUNDS FROM GENERAL PURPOSE SCHOOL BUDGET TO FEDERAL PROJECTS FUND FOR FISCAL YEAR ENDING JUNE 30, 2018 OF FRANKLIN COUNTY, TENNESSEE FOR FISCAL YEAR 2017-18

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

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

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

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

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

SECTION 1. The General Purpose School Fund shall transfer \$100,000 to the Federal Projects Fund on July 1, 2017.

SECTION 2. The Federal Projects Fund shall transfer \$100,000 back to the General Purpose School Fund by June 30, 2018.

TRANSFER FROM (Beginning of Year)

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

TRANSFER TO (Beginning of Year)

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

TRANSFER FROM (End of Year)

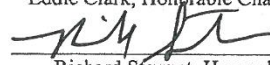
142-34990	Schools Federal Projects –Reserved for Other	\$100,000.00	
142-99100-590	Operating Transfers		\$100,000.00

TRANSFER TO (End of Year)

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

BE IT FURTHER RESOLVED that this amendment be effective immediately upon passage for the preceding year and a copy be sent to the Division of Local Finance for written confirmation of approval preceding the action, for the public welfare demanding it on this the 17th day of April 2017.


Eddie Clark, Honorable Chairman of the Commission


Richard Stewart, Honorable County Mayor

Attest: 
Phillip Custer, County Clerk

RESOLUTION SPONSORED BY: Eldridge & Finney

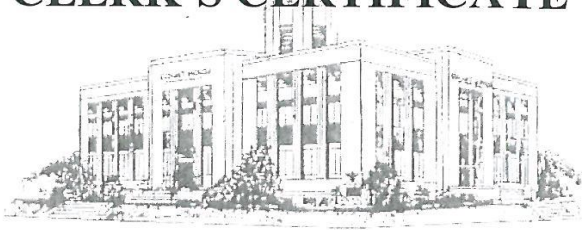
MOTION TO ADOPT Van Buskirk

SECOND BY Schultz

VOTES: AYES 14 NAYS 0

DECLARATION: Approved

CLERK'S CERTIFICATE




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

**Resolution 8g-0417 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 and Letter from Comptroller**

This document was approved at a regular session meeting of the Franklin County Board of Commissioners on April 17, 2017 and is recorded on file in my office in Commissioner's Minute Book 32.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 19th day of April 2017.




Phillip Custer, County Clerk
of Franklin County, Tennessee

COUNTY CLERK

Resolution No. 89-0417
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, 2017, through June 30, 2018, 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 2017"; 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.

Attachment 1

Registered Note #: _____

_____ Of the State of Tennessee

Registered \$ _____

_____ TAX ANTICIPATION NOTE, SERIES 20

DATED _____, 20

INTEREST RATE _____ %

MATURITY DATE _____, 20

Registered Owner: _____

Principal Sum: \$ _____

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

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

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

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 17th day of April, 2017.



Eddie Clark, Honorable Chairman to the Commission



Richard Stewart, Honorable County Mayor

ATTESTED:



Phillip Custer, County Clerk

RESOLUTION SPONSORED BY: Eldridge & Finney

MOTION TO ADOPT: Van BusKirk SECOND BY: Schultz

VOTES: AYES 14 NAYS 0 Approved

Franklin County, TN
Fund Cash Flow Analysis
School General Fund Federal Projects 2016/17

School General Fund 141	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun Est.	Total
Cash Receipts	\$ 535,890	\$ 3,656,482	\$ 3,196,506	\$ 4,175,410	\$ 4,062,779	\$ 4,971,703	\$ 4,391,974	\$ 7,079,165	\$ 3,506,581	\$ 3,674,882	\$ 798,808	\$ 4,215,029	\$ 44,265,208
Loan Proceeds													
Transfers in (Operational & Debt)												100,000	100,000
Total Cash Inflows	535,890	3,656,482	3,196,506	4,175,410	4,062,779	4,971,703	4,391,974	7,079,165	3,506,581	3,674,882	798,808	4,315,029	44,365,208
Beg Cash Balance	7,380,146	6,215,417	8,064,861	7,580,690	8,185,941	8,686,566	10,160,419	11,005,648	14,668,530	14,668,829	14,844,929	11,618,747	7,380,146
Available Cash	7,916,036	9,871,899	11,261,367	11,756,100	12,248,720	13,658,269	14,552,392	18,084,813	18,175,111	18,343,710	15,643,737	15,933,776	51,745,355
Cash Payments	1,594,667	1,801,086	3,674,725	3,577,320	3,556,202	3,491,898	3,540,793	3,410,331	3,500,330	3,455,963	4,019,038	8,279,717	43,852,070
Debt Service	5,952	5,952	5,952	42,839	5,952	5,952	5,952	5,952	5,952	42,819	5,952	5,984	145,209
Transfers Out (PILOT, etc.)	100,000												100,000
Total Cash Outflows	1,700,619	1,807,038	3,680,677	3,570,159	3,562,154	3,497,850	3,546,745	3,416,283	3,506,282	3,498,781	4,024,990	8,285,701	44,097,279
End Balance	6,215,417	8,064,861	7,580,690	8,185,941	8,686,566	10,160,419	11,005,648	14,668,530	14,668,829	14,844,929	11,618,747	7,648,075	7,648,075
Cash Inflows/Outflows	\$ (1,164,729)	\$ 1,849,444	\$ (484,171)	\$ 605,251	\$ 500,625	\$ 1,473,853	\$ 845,229	\$ 3,662,882	\$ 299	\$ 176,100	\$ (3,226,182)	\$ (3,970,672)	\$ 267,929
School Federal Projects Fund 142	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun Est.	Total
Cash Receipts	\$ -	\$ -	\$ 305,067	\$ 289,461	\$ 220,081	\$ 503,769	\$ 39,559	\$ 269,264	\$ 241,557	\$ 324,390	\$ 259,007	\$ 495,000	\$ 2,947,155
Loan Proceeds													
Transfers in (Operational & Debt)	100,000												100,000
Total Cash Inflows	100,000	-	305,067	289,461	220,081	503,769	39,559	269,264	241,557	324,390	259,007	495,000	3,047,155
Beg Cash Balance	21,072	39,034	(1,712)	16,517	17,287	(41,909)	200,659	(4,680)	(42,260)	(53,296)	46,450	95,397	21,072
Available Cash	121,072	39,034	303,354	305,978	237,368	461,860	240,218	264,584	199,297	271,094	305,457	590,397	3,068,227
Cash Payments	82,038	40,747	286,837	288,692	279,277	261,201	244,897	306,844	252,593	224,644	210,060	475,574	2,953,404
Debt Service													
Transfers Out (PILOT, etc.)													100,000
Total Cash Outflows	82,038	40,747	286,837	288,692	279,277	261,201	244,897	306,844	252,593	224,644	210,060	575,574	3,053,404
End Balance	39,034	(1,712)	16,517	17,287	(41,909)	200,659	(4,680)	(42,260)	(53,296)	46,450	95,397	14,822	14,822
Cash Inflows/Outflows	\$ 17,962	\$ (40,747)	\$ 18,230	\$ 769	\$ (59,196)	\$ 242,568	\$ (205,339)	\$ (37,580)	\$ (11,036)	\$ 99,746	\$ 48,947	\$ (80,574)	\$ (6,249)

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



Office of State and Local Finance/COT

AUG 03 2017

Time Received _____

7/28/17

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 regular scheduled meeting on July 17, 2017. 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 blue ink that reads "Andrea L. Smith".

Andrea L. Smith
Director of Finance

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:

CT-0253 REPORT ON DEBT OBLIGATION AND LETTER FROM COMPTROLLER, SCHOOL FEDERAL PROJECTS INTER-FUND LOAN

This document was approved to receive and file, at a regular session meeting of the Franklin County Board of Commissioners on July 17, 2017 and recorded on file in my office in Commissioner's Minute Book 32.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 28th day of July 2017.




Phillip Custer, County Clerk
of Franklin County, Tennessee

COUNTY CLERK

RECEIVED

AUG 03 2017

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

1. Public Entity:
 Name: Franklin County
 Address: 1 So Jefferson Street
Winchester, TN 37398
 Debt Issue Name: School Federal Projects Inter-fund Loan 2017-18
 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 ("OSLIF").

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: 07/03/2017 Issue/Closing Date: 07/03/2017

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
2018	\$ 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	

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 07/17/2017 and presented at public meeting held on 07/17/2017

Copy to Director to OSLF: on 07/18/2017 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>	Name: <u>Andrea L. Smith</u>
Title: <u>Franklin County Mayor</u>	Title: <u>Finance Director</u>
Firm: _____	Firm: <u>Franklin County, TN</u>
Email: <u>richardstewart@franklincotn.us</u>	Email: <u>andreasmith@franklincountyfinance.com</u>
Date: <u>07/03/2017</u>	Date: <u>07/03/2017</u>

Attachment I-3
Cash Flow Statement - Franklin County
FY 2019

County General Fund 101	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 770,418	\$ 440,000	\$ 480,000	\$ 1,400,000	\$ 2,100,000	\$ 3,700,000	\$ 1,900,000	\$ 4,245,000	\$ 1,000,000	\$ 1,080,000	\$ 833,000	\$ 1,050,000	\$ 18,998,418
Loan Proceeds													-
Transfers In (Operational & Debt)	-										105,606		105,606
Total Cash Inflows	770,418	440,000	480,000	1,400,000	2,100,000	3,700,000	1,900,000	3,520,000	1,000,000	1,080,000	938,606	1,050,000	18,379,024
Beg Cash Balance	5,565,961	4,666,379	3,506,379	2,486,379	1,986,379	2,486,379	4,686,379	5,086,379	7,056,379	6,506,379	6,036,379	5,274,985	5,565,961
Available Cash	6,336,379	5,106,379	3,986,379	3,886,379	4,086,379	6,186,379	6,586,379	8,606,379	8,056,379	7,586,379	6,974,985	6,324,985	23,944,985
Cash Payments	1,670,000	1,600,000	1,500,000	1,900,000	1,600,000	1,500,000	1,500,000	1,550,000	1,550,000	1,550,000	1,700,000	1,601,795	19,221,795
Debt Service													-
Transfers Out (PILOT, etc.)	-												-
Total Cash Outflows	1,670,000	1,600,000	1,500,000	1,900,000	1,600,000	1,500,000	1,500,000	1,550,000	1,550,000	1,550,000	1,700,000	1,601,795	19,221,795
End Balance	4,666,379	3,506,379	2,486,379	1,986,379	2,486,379	4,686,379	5,086,379	7,056,379	6,506,379	6,036,379	5,274,985	4,723,190	4,723,190
Cash Inflows/Outflows	\$ (899,582)	\$ (1,160,000)	\$ (1,020,000)	\$ (500,000)	\$ 500,000	\$ 2,200,000	\$ 400,000	\$ 1,970,000	\$ (550,000)	\$ (470,000)	\$ (761,394)	\$ (551,795)	\$ (842,771)

Courthouse/Jail Maintenance Fund 112	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 13,000	\$ 14,000	\$ 15,000	\$ 17,500	\$ 15,000	\$ 13,800	\$ 13,500	\$ 16,000	\$ 20,200	\$ 15,000	\$ 17,000	\$ 15,000	\$ 185,000
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	36,655	51,515	66,365	81,205	96,020	110,860	126,010	140,860	155,690	172,470	191,800	206,610	36,655
Available Cash	51,655	66,515	81,365	96,205	111,020	126,160	141,010	155,860	172,690	191,970	206,800	225,610	227,455
Cash Payments	140	150	160	185	160	150	150	170	220	170	190	155	2,000
Debt Service													-
Transfers Out (PILOT, etc.)	-											210,000	210,000
Total Cash Outflows	140	150	160	185	160	150	150	170	220	170	190	210,155	212,000
End Balance	51,515	66,365	81,205	96,020	110,860	126,010	140,860	155,690	172,470	191,800	206,610	15,455	15,455
Cash Inflows/Outflows	\$ 14,860	\$ 14,850	\$ 14,840	\$ 14,815	\$ 14,840	\$ 15,150	\$ 14,850	\$ 14,830	\$ 16,780	\$ 19,330	\$ 14,810	\$ (191,155)	\$ (21,200)

Library Fund 115	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 6,000	\$ 5,500	\$ 5,300	\$ 36,000	\$ 36,000	\$ 101,000	\$ 30,052	\$ 115,000	\$ 19,000	\$ 12,000	\$ 9,000	\$ 4,300	\$ 379,152
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	6,000	5,500	5,300	36,000	36,000	101,000	30,052	115,000	19,000	12,000	9,000	4,300	379,152
Beg Cash Balance	212,425	186,825	161,225	140,525	140,525	146,525	210,525	194,577	274,577	248,577	222,444	191,444	212,425
Available Cash	218,425	192,325	166,525	176,525	176,525	247,525	240,577	309,577	293,577	260,577	231,444	195,744	591,577
Cash Payments	31,600	31,100	26,000	36,000	30,000	37,000	46,000	35,000	45,000	38,133	40,000	31,000	426,833
Debt Service													-
Transfers Out (PILOT, etc.)												3,000	3,000
Total Cash Outflows	31,600	31,100	26,000	36,000	30,000	37,000	46,000	35,000	45,000	38,133	40,000	34,000	429,833
End Balance	186,825	161,225	140,525	140,525	146,525	210,525	194,577	274,577	248,577	222,444	191,444	161,744	161,744
Cash Inflows/Outflows	\$ (25,600)	\$ (25,600)	\$ (20,700)	\$ -	\$ 6,000	\$ 64,000	\$ (15,948)	\$ 80,000	\$ (26,000)	\$ (26,133)	\$ (31,000)	\$ (29,700)	\$ (50,681)

Solid Waste Fund 116	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 38,500	\$ 65,000	\$ 100,000	\$ 170,000	\$ 230,000	\$ 530,000	\$ 210,000	\$ 623,403	\$ 128,000	\$ 75,000	\$ 45,000	\$ 40,000	\$ 2,254,903
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	38,500	65,000	100,000	170,000	230,000	530,000	210,000	623,403	128,000	75,000	45,000	40,000	2,254,903
Beg Cash Balance	921,593	790,093	712,093	632,093	627,093	772,093	1,157,093	1,197,093	1,670,496	1,668,496	1,389,153	1,274,153	921,593
Available Cash	960,093	855,093	812,093	802,093	857,093	1,302,093	1,367,093	1,820,496	1,798,496	1,743,496	1,434,153	1,314,153	3,176,496
Cash Payments	170,000	143,000	180,000	175,000	85,000	145,000	170,000	150,000	130,000	354,343	160,000	144,000	2,006,343
Debt Service													-
Transfers Out (PILOT, etc.)												48,803	48,803
Total Cash Outflows	170,000	143,000	180,000	175,000	85,000	145,000	170,000	150,000	130,000	354,343	160,000	192,803	2,055,146
End Balance	790,093	712,093	632,093	627,093	772,093	1,157,093	1,197,093	1,670,496	1,668,496	1,389,153	1,274,153	1,121,350	1,121,350
Cash Inflows/Outflows	\$ (131,500)	\$ (78,000)	\$ (80,000)	\$ (5,000)	\$ 145,000	\$ 385,000	\$ 40,000	\$ 473,403	\$ (2,000)	\$ (279,343)	\$ (115,000)	\$ (152,803)	\$ 199,757

Local Purpose Fund 120	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 37,200	\$ 45,000	\$ 34,000	\$ 64,000	\$ 70,000	\$ 145,000	\$ 55,000	\$ 150,709	\$ 42,000	\$ 34,000	\$ 35,000	\$ 33,000	\$ 744,909
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	37,200	45,000	34,000	64,000	70,000	145,000	55,000	150,709	42,000	34,000	35,000	33,000	744,909
Beg Cash Balance	469,460	432,660	477,160	510,660	524,660	544,660	686,110	551,110	701,119	742,419	586,419	620,919	469,460
Available Cash	506,660	477,660	511,160	574,660	594,660	689,660	741,110	701,819	743,119	776,419	621,419	653,919	1,214,369
Cash Payments	74,000	500	500	50,000	50,000	3,550	190,000	700	700	190,000	500	61,000	621,450
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	74,000	500	500	50,000	50,000	3,550	190,000	700	700	190,000	500	61,000	621,450
End Balance	432,660	477,160	510,660	524,660	544,660	686,110	551,110	701,119	742,419	586,419	620,919	592,919	592,919
Cash Inflows/Outflows	\$ (36,800)	\$ 44,500	\$ 33,500	\$ 14,000	\$ 20,000	\$ 141,450	\$ (135,000)	\$ 150,009	\$ 41,300	\$ (156,000)	\$ 34,500	\$ (28,000)	\$ 123,459

Drug Control Fund 122	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 350	\$ 2,600	\$ 4,000	\$ 4,000	\$ 200	\$ 2,150	\$ 7,000	\$ 7,500	\$ 7,600	\$ 6,400	\$ 15,000	\$ 800	\$ 57,600
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	350	2,600	4,000	4,000	200	2,150	7,000	7,500	7,600	6,400	15,000	800	57,600
Beg Cash Balance	74,963	69,263	68,863	71,763	75,463	45,663	46,213	51,213	56,213	53,813	57,213	65,638	74,963
Available Cash	75,313	71,863	72,863	75,763	75,663	47,813	53,213	58,713	63,813	60,213	72,213	66,438	132,563
Cash Payments	6,050	3,000	1,100	300	30,000	1,600	2,000	2,500	10,000	3,000	6,575	3,100	69,225
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	6,050	3,000	1,100	300	30,000	1,600	2,000	2,500	10,000	3,000	6,575	3,100	69,225
End Balance	69,263	68,863	71,763	75,463	45,663	46,213	51,213	56,213	53,813	57,213	65,638	63,338	63,338
Cash Inflows/Outflows	\$ (5,700)	\$ (400)	\$ 2,900	\$ 3,700	\$ (29,800)	\$ 550	\$ 5,000	\$ 5,000	\$ (2,400)	\$ 3,400	\$ 8,425	\$ (2,300)	\$ (11,625)

Highway Fund 131	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 216,000	\$ 1,000,000	\$ 250,000	\$ 275,000	\$ 260,000	\$ 375,000	\$ 280,000	\$ 475,000	\$ 216,000	\$ 200,000	\$ 230,000	\$ 249,063	\$ 4,026,063
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	216,000	1,000,000	250,000	275,000	260,000	375,000	280,000	600,000	216,000	200,000	230,000	249,063	4,151,063
Beg Cash Balance	1,967,486	1,955,486	2,455,486	2,205,486	2,310,486	2,285,486	2,500,486	2,601,365	3,026,365	2,988,540	2,938,540	2,809,737	1,967,486
Available Cash	2,183,486	2,955,486	2,705,486	2,480,486	2,570,486	2,660,486	2,780,486	3,201,365	3,242,365	3,188,540	3,168,540	3,058,800	6,118,549
Cash Payments	228,000	500,000	500,000	170,000	285,000	160,000	160,000	175,000	253,825	250,000	300,000	1,100,000	4,081,825
Debt Service							19,121						19,121
Transfers Out (PILOT, etc.)											58,803		58,803
Total Cash Outflows	228,000	500,000	500,000	170,000	285,000	160,000	179,121	175,000	253,825	250,000	358,803	1,100,000	4,159,749
End Balance	1,955,486	2,455,486	2,205,486	2,310,486	2,285,486	2,500,486	2,601,365	3,026,365	2,988,540	2,938,540	2,809,737	1,958,800	1,958,800
Cash Inflows/Outflows	\$ (12,000)	\$ 500,000	\$ (250,000)	\$ 105,000	\$ (25,000)	\$ 215,000	\$ 100,879	\$ 425,000	\$ (37,825)	\$ (50,000)	\$ (128,803)	\$ (850,937)	\$ (8,686)

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	3,500,000	3,198,000	4,000,000	3,900,000	4,670,000	4,390,000	6,082,291	3,510,000	3,675,000	800,000	5,500,000	43,760,291
Beg Cash Balance	7,775,808	6,610,808	8,210,808	7,658,808	7,871,921	8,021,921	8,941,921	9,581,921	11,914,212	11,674,212	11,562,326	8,276,764	7,775,808
Available Cash	8,310,808	10,110,808	11,408,808	11,658,808	11,771,921	12,691,921	13,331,921	15,664,212	15,424,212	15,349,212	12,362,326	13,776,764	51,536,099
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	4,085,562	9,000,000	46,585,562
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	4,085,562	9,000,000	46,759,335
End Balance	6,610,808	8,210,808	7,658,808	7,871,921	8,021,921	8,941,921	9,581,921	11,914,212	11,674,212	11,562,326	8,276,764	4,776,764	4,776,764
Cash Inflows/Outflows	\$ (1,165,000)	\$ 1,600,000	\$ (552,000)	\$ 213,113	\$ 150,000	\$ 920,000	\$ 640,000	\$ 2,332,291	\$ (240,000)	\$ (111,887)	\$ (3,285,562)	\$ (3,500,000)	\$ (2,999,044)

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	\$ 280,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 250,000	\$ 256,915	\$ 2,852,915
Loan Proceeds													-
Transfers In (Operational & Debt)	100,000												100,000
Total Cash Inflows	106,000	10,000	250,000	280,000	300,000	300,000	300,000	300,000	300,000	300,000	250,000	256,915	2,952,915
Beg Cash Balance	1,734	101,734	101,734	101,734	101,734	112,819	112,819	112,819	112,819	112,819	112,819	112,819	1,734
Available Cash	107,734	111,734	351,734	381,734	401,734	412,819	412,819	412,819	412,819	412,819	362,819	369,734	2,954,649
Cash Payments	6,000	10,000	250,000	280,000	288,915	300,000	300,000	300,000	300,000	300,000	250,000	268,000	2,852,915
Debt Service													-
Transfers Out (PILOT, etc.)												100,000	100,000
Total Cash Outflows	6,000	10,000	250,000	280,000	288,915	300,000	300,000	300,000	300,000	300,000	250,000	368,000	2,952,915
End Balance	101,734	101,734	101,734	101,734	112,819	112,819	112,819	112,819	112,819	112,819	112,819	1,734	1,734
Cash Inflows/Outflows	\$ 100,000	\$ -	\$ -	\$ -	\$ 11,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (111,085)	\$ -

School Cafeteria Fund 143	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 2,000	\$ 1,748	\$ 288,000	\$ 475,000	\$ 352,000	\$ 325,000	\$ 285,000	\$ 280,000	\$ 220,000	\$ 330,000	\$ 305,000	\$ 284,000	\$ 3,147,748
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	2,000	1,748	288,000	475,000	352,000	325,000	285,000	280,000	220,000	330,000	305,000	284,000	3,147,748
Beg Cash Balance	3,313,143	3,095,143	3,046,891	3,058,891	2,933,391	2,978,265	2,978,265	3,003,265	3,023,265	2,943,265	2,953,265	2,684,765	3,313,143
Available Cash	3,315,143	3,096,891	3,334,891	3,533,891	3,285,391	3,303,265	3,263,265	3,283,265	3,243,265	3,273,265	3,258,265	2,968,765	6,460,891
Cash Payments	220,000	50,000	276,000	600,500	307,126	325,000	260,000	260,000	300,000	320,000	573,500	380,000	3,872,126
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	220,000	50,000	276,000	600,500	307,126	325,000	260,000	260,000	300,000	320,000	573,500	380,000	3,872,126
End Balance	3,095,143	3,046,891	3,058,891	2,933,391	2,978,265	2,978,265	3,003,265	3,023,265	2,943,265	2,953,265	2,684,765	2,588,765	2,588,765
Cash Inflows/Outflows	\$ (218,000)	\$ (48,252)	\$ 12,000	\$ (125,500)	\$ 44,874	\$ -	\$ 25,000	\$ 20,000	\$ (80,000)	\$ 10,000	\$ (268,500)	\$ (96,000)	\$ (724,378)

General Debt Service Fund 151	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 13,000	\$ 17,000	\$ 16,000	\$ 80,000	\$ 100,000	\$ 300,000	\$ 100,000	\$ 400,000	\$ 110,000	\$ 60,000	\$ 172,242	\$ 33,000	\$ 1,401,242
Loan Proceeds													-
Transfers In (Operational & Debt)	-											210,000	210,000
Total Cash Inflows	13,000	17,000	16,000	80,000	100,000	300,000	100,000	400,000	110,000	60,000	172,242	243,000	1,611,242
Beg Cash Balance	2,952,185	2,948,977	2,958,270	2,966,512	3,015,129	3,102,622	2,993,487	3,011,547	3,389,040	3,488,533	3,091,593	3,255,828	2,952,185
Available Cash	2,965,185	2,965,977	2,974,270	3,046,512	3,115,129	3,402,622	3,093,487	3,411,547	3,499,040	3,548,533	3,263,835	3,498,828	4,563,427
Cash Payments	8,701	200	250	4,200	5,000	6,000	5,000	15,000	3,000	900	500	250	49,001
Debt Service	7,507	7,507	7,507	27,183	7,507	403,135	76,939	7,507	7,507	456,040	7,507	1,448,135	2,463,983
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	16,208	7,707	7,757	31,383	12,507	409,135	81,939	22,507	10,507	456,940	8,007	1,448,385	2,512,985
End Balance	2,948,977	2,958,270	2,966,512	3,015,129	3,102,622	2,993,487	3,011,547	3,389,040	3,488,533	3,091,593	3,255,828	2,050,442	2,050,442
Cash Inflows/Outflows	\$ (3,208)	\$ 9,293	\$ 8,243	\$ 48,617	\$ 87,493	\$ (109,135)	\$ 18,061	\$ 377,493	\$ 99,493	\$ (396,940)	\$ 164,235	\$ (1,205,385)	\$ (901,743)

Education Debt Service Fund 156	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 72,300	\$ 85,000	\$ 76,000	\$ 130,000	\$ 160,000	\$ 750,000	\$ 110,000	\$ 412,308	\$ 105,000	\$ 70,000	\$ 76,000	\$ 90,000	\$ 2,136,608
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	72,300	85,000	76,000	130,000	160,000	750,000	110,000	412,308	105,000	70,000	76,000	90,000	2,136,608
Beg Cash Balance	3,435,097	3,505,897	3,588,897	3,580,878	3,707,878	3,863,878	4,562,753	4,668,753	5,073,161	3,614,293	3,682,793	3,757,293	3,435,097
Available Cash	3,507,397	3,590,897	3,664,897	3,710,878	3,867,878	4,613,878	4,672,753	5,081,061	5,178,161	3,684,293	3,758,793	3,847,293	5,571,705
Cash Payments	1,500	2,000	1,500	3,000	4,000	11,000	4,000	7,900	1,350	1,500	1,500	1,500	40,750
Debt Service			82,519			40,125			1,562,519			505,125	2,190,288
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	1,500	2,000	84,019	3,000	4,000	51,125	4,000	7,900	1,563,869	1,500	1,500	506,625	2,231,038
End Balance	3,505,897	3,588,897	3,580,878	3,707,878	3,863,878	4,562,753	4,668,753	5,073,161	3,614,293	3,682,793	3,757,293	3,340,668	3,340,668
Cash Inflows/Outflows	\$ 70,800	\$ 83,000	\$ (8,019)	\$ 127,000	\$ 156,000	\$ 698,875	\$ 106,000	\$ 404,408	\$ (1,458,869)	\$ 68,500	\$ 74,500	\$ (416,625)	\$ (94,430)

Highway Capital Projects Fund 176	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 15	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	15	10	-	-	-	-	-	-	-	-	-	-	25
Beg Cash Balance	151,312	21,327	-	-	-	-	-	-	-	-	-	-	151,312
Available Cash	151,327	21,337	-	-	-	-	-	-	-	-	-	-	151,337
Cash Payments	130,000	21,337	-	-	-	-	-	-	-	-	-	-	151,337
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	130,000	21,337	-	-	-	-	-	-	-	-	-	-	151,337
End Balance	21,327	-	-	-	-	-	-	-	-	-	-	-	-
Cash Inflows/Outflows	\$ (129,985)	\$ (21,327)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(151,312)
Other Capital Projects Fund 178	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 20,000	\$ 19,000	\$ 18,000	\$ 15,000	\$ 12,000	\$ 8,000	\$ 6,000	\$ 4,000	\$ 1,500	\$ 50	\$ -	\$ -	\$ 103,550
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	-	-	-	15,000	12,000	8,000	6,000	4,000	1,500	50	-	-	46,550
Beg Cash Balance	13,483,691	11,483,691	9,483,691	7,483,691	5,498,691	4,510,691	3,518,691	2,524,691	1,528,691	730,191	-	-	13,483,691
Available Cash	13,483,691	11,483,691	9,483,691	7,498,691	5,510,691	4,518,691	3,524,691	2,528,691	1,530,191	730,241	-	-	13,530,241
Cash Payments	2,000,000	2,000,000	2,000,000	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	800,000	730,241	-	-	13,530,241
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	2,000,000	2,000,000	2,000,000	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	800,000	730,241	-	-	13,530,241
End Balance	11,483,691	9,483,691	7,483,691	5,498,691	4,510,691	3,518,691	2,524,691	1,528,691	730,191	-	-	-	-
Cash Inflows/Outflows	\$ (2,000,000)	\$ (2,000,000)	\$ (2,000,000)	\$ (1,985,000)	\$ (988,000)	\$ (992,000)	\$ (994,000)	\$ (996,000)	\$ (798,500)	\$ (730,191)	\$ -	\$ -	(13,483,691)

**Franklin County Government
Capital Improvements Program Status
Fiscal Year 2019**

Project Title: Courthouse HVAC System

Project Description: HVAC upgrade to offices

Project Begin Date: 1-Jul-18

Project End Date: 30-Aug-18

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

Expenditure Status: Project is being administered by Oliver, Little Gipson, Rhodes Engineering firm. It was let for bid on June 7, 2018, and will be awarded soon. Bid Price: \$160,000 approx. with options

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-18

Project End Date: 30-Jun-19

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 Jail Capital Project

Project Title: Jail Addition

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

Project Begin Date: 1-Nov-17

Completion Date: 31-Mar-19

Initial Loan Specifications: \$ 14,606,048.00

Expenditure Status: Bonds 2017 Series have been issued to cover this project.

**Franklin County Government
Capital Improvements Program Status
Fiscal Year 2019**

Franklin County Other Capital Projects

Project Title: Consolidated Communications, Highway & Solid Waste Equipment

Project Description: Upgrade Communications infrastructure & Equipment

Project Begin Date: 1-Jan-18

Completion Date: 30-Jun-19

Initial Loan Specifications: Bond Proceeds \$3,749,237

Expenditure Status: Commission approved a request from the Highway Commission and Solid Waste Board to fund Equipment purchases in the amount of \$2,349,237. While doing so the Commission addressed the Communications issue in rural areas by upgrading towers, repeaters, etc.

Franklin County School General Fund Capital Project

Project Title: Middle School Project

Project Description: Construction & Remodel of existing two middle schools

Project Begin Date: 1-Aug-18

Completion Date: unknown

Initial Loan Specifications: unknown at this time

Expenditure Status: Commission approved a request from the School Board to seek a Bond Anticipation Note in the amount of \$1.8M for Architectural, Engineering, Consultant and preconstruction cost in order to begin the Request for Qualifications for these professional services.