

**Budget Documents for the Year Ending
June 30, 2020
Franklin County, Tennessee**

Approved August 19, 2019



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Annette Sisk Photography

FRANKLIN COUNTY, TENNESSEE
Budget for the Year Ending June 30, 2020
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RESOLUTION # 8b-0819SC

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FRANKLIN COUNTY,
TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee assembled in regular session on the 19th day of August, 2019, 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, 2019 and ending June 30, 2020 according to the following schedule:

General Fund	
County Commission	\$ 332,332
Beer Board	525
County Mayor	197,422
County Attorney	10,800
Election Commission	251,354
Register of Deeds	356,735
Planning	165,656
County Buildings	1,407,929
Other General Administration - IT	83,450
Property Assessor	592,549
County Trustee	346,685
County Clerk	630,962
Finance Department	745,161
Circuit Court	1,026,570
General Sessions Court	321,678
Drug Court Program	102,700
Chancery Court	240,405
Juvenile Court	140,044
Judicial Commissioners	173,407
Other Administration of Justice	215,000
Probation Services	159,144
Sheriff's Department	4,305,500
Administration of the Sex Offender	15,593
Jail	3,314,055
Community Reentry Program	246,984
Juvenile Services	142,500
Civil Defense	166,877
Rescue Squad	35,000
Consolidated Communications	875,528
County Coroner	37,000
Public Safety Grants	30,592
Local Health Center	33,450
Rabies & Animal Control	250,799
Other Local Health Services	261,000
Appropriation to State	30,646

General Welfare Assistance		17,775
Litter Control		100,183
Other Waste Collections		44,047
Other Public Health & Welfare		21,848
Senior Citizen's Assistance		37,500
Parks and Fair Boards		41,711
Agriculture Extension		111,316
Soil Conservation		91,598
Industrial Development		551,855
Other Economic & Community Development		5,384,977
Airport		-
Veterans Services		92,433
Other Charges		952,613
Capital Outlay		350,000
Transfers Out		-
Total General Fund	\$	25,043,887
<u>Courthouse Jail Maintenance Fund</u>		
Other Charges	\$	2,150
Transfers Out		210,000
Total Courthouse Jail Maintenance Fund	\$	212,150
<u>Library Fund</u>		
Libraries	\$	391,963
Other Charges		44,386
Social, Cultural & Recreational Projects		-
Transfers Out		3,000
Total Library Fund	\$	439,349
<u>Solid Waste/Sanitation Fund</u>		
Sanitation Education/Information	\$	3,200
Convenience Centers		398,940
Transfer Stations		1,600,880
Post closure Care Cost		13,500
Other Charges		108,540
Transfers Out		48,803
Total Solid Waste/Sanitation Fund	\$	2,173,863
<u>Local Purpose(Rural Fire) Fund</u>		
Fire Prevention & Control	\$	625,000
Other Charges		11,600
Total Local Purpose (Rural Fire) Fund	\$	636,600
<u>Drug Control Fund</u>		
Drug Enforcement	\$	77,000
Other Charges		500
Total Drug Control Fund	\$	77,500

Highway/Public Works Fund

Administration	\$	352,509
Highway & Bridge Maintenance		989,599
Operation & Maintenance of Equipment		399,690
Quarry Operations		397,073
Other Charges		248,907
Capital Outlay		1,734,730
Principal on Debt		15,807
Interest on Debt		3,315
Transfers Out		53,803
Total Highway/Public Works Fund	\$	4,195,434

General Debt Service Fund

General Government Debt Service	\$	6,941,037
Total General Debt Service Fund	\$	6,941,037

Education Debt Service Fund

Education Debt Service	\$	-
Transfers Out		3,536,086
Total Education Debt Service Fund	\$	3,536,086

General Purpose School Fund**Instruction**

Regular Instruction	\$	21,390,246
Alternative School		268,778
Special Education		3,598,466
Vocational Education		1,355,018
Student Body Education		476,823
Adult Education		-

Support Services

Attendance		225,299
Health Services		572,208
Other Support Services		1,367,207
Regular Instruction		1,465,391
Special Education		626,000
Vocational Education		73,867
Technology Department		1,024,480
Adult Education		-
Board of Education		1,176,526
Director of Schools		500,404
Office of the Principal		2,503,465
Fiscal Services		11,561
Human Resources		260,857
Operation of the Plant		3,540,121
Maintenance of Plant		1,383,061
Transportation		2,280,403
Central and Other		109,255

Non-Instructional Services

Community Services		504,677
Early Childhood Education		1,041,013
Capital Outlay		100,000
Debt Service		73,773
Transfers Out		100,000

Total General Purpose School Fund	\$	46,028,898
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Federal Projects Fund**Instruction**

Regular Instruction Program	\$	1,138,455
Special Education Program		867,205
Vocational Education Program		79,000

Support Services

Health Services	\$	75,515
Other Student Support		92,702
Regular Instruction Program		246,666
Special Education Program		157,758
Vocational Education Program		12,000
Special Education Program		-
Transportation		251,585

Transfers Out	\$	-
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Total Federal Projects Fund	\$	2,920,886
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Central Cafeteria Fund**Non-Instructional Services**

Food Service	\$	4,238,808
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Total Central Cafeteria Fund	\$	4,238,808
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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 permanent transfer of funds from the School General Fund to the Federal Projects Fund for operational purposes.

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, 2020. 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 2019-20 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, 2020.

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 2017 and prior years and the interest and penalty thereon collected during the year ending June 30, 2020 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2018, with the exception of fund 156 Education Debt Service. The proration of delinquent taxes for fund 156 Education Debt Service shall be deposited to fund 151 General Debt Service, as the debt service funds will be combined this fiscal year. 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, 2020.

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, 2019. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 19th day of August, 2019.

APPROVED: Original on file with signature
David Alexander, Honorable Mayor & Commission Chair

ATTEST:

Original on file with signature
Phillip Custer, County Clerk

Resolution Sponsored by: Eldridge & Finney

Motion to Adopt: Eldridge Second: Stines

Votes: Ayes: 11 Nays: 3 Abstain: 1 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 8b-0819SC Approval of Appropriations for the various funds, departments, institutions, offices and agencies of Franklin County, Tennessee for the year beginning July 1, 2019 and ending June 30, 2020

This document was approved at a special called session of the Franklin County Board of Commissioners on August 19, 2019 and is recorded on file in my office in Commission Minute Book 35. Witness my hand and official seal, at office in Winchester, Tennessee, this the 22nd day of August 2019.


Phillip Custer, County Clerk
of Franklin County, Tennessee



COUNTY CLERK

RESOLUTION # 8c-0819SC

**RESOLUTION FIXING THE TAX LEVY IN
FRANKLIN COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2019**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee, assembled in regular session on this 19th day of August, 2019, that the combined property tax rate for Franklin County, Tennessee for the fiscal year beginning July 1, 2019 shall be \$2.5612 inside the cities of Winchester and Tullahoma and the town of Sewanee, \$2.8045 within the remaining cities, and \$2.8786 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	\$ 1.1643	\$ 1.1643	\$ 1.1643
Library	0.0381	0.0381	0.0381
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	0.2565	0.2565	0.2565
Education Debt Service	-	-	-
	<u>\$ 2.8786</u>	<u>\$ 2.8045</u>	<u>\$ 2.5612</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 General Debt Service Fund for the purpose of paying Education Debt. 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 2019.

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, interest on the Highway Post Employee Benefit Reserve go to that reserve balance, all other interest earnings to the General Debt Service Fund, unless restricted by legislation or resolution.

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 General Debt Service Fund for retirement Education 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 four (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 18th day of August, 2019.

APPROVED: Original on file with signature
David Alexander, Honorable County Mayor &
Commission Chair

ATTEST:

Original on file with signature
Phillip Custer, County Clerk

RESOLUTION SPONSORED BY: Eldridge & Finney

MOTION: Eldridge SECOND: Schultz

VOTES: AYES: 11 NAYS: 3 PASS: 1

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 8c-0819SC Approval of fixing the Tax Levy in Franklin County, Tennessee for the fiscal year beginning July 1, 2019

This document was approved at a special called session of the Franklin County Board of Commissioners on August 19, 2019 and recorded on file in my office in Commissioner's Minute Book 35.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 22nd day of August 2019.




Phillip Custer, County Clerk
of Franklin County, Tennessee

COUNTY CLERK

Appropriation Resolution

Fund	Beginning Fund Balance (Spendable) 7/1/19	Revenues	Debt Proceeds	Transfers In	Estimated Receipts	Expenditures	Transfers Out	Appropriations	Increase or Use of Cash Balance	Estimated Ending Fund Balance/Net Position 6/30/20	Do Total Appropriations Agree with Detail Budget?	Is Est. Cash Bal. Less Than 1 Month's Avg. Exp. Or 8.33%
101 General	\$ 1,495,385	\$ 24,980,847	\$ -	\$ 105,606	25,086,453	\$ 25,043,887	\$ -	\$ 25,043,887	\$ 42,565	\$ 1,537,950	Yes	6.81%
112 Courthouse Jail Maintenance	\$ 45,035	\$ 205,000	\$ -	\$ -	205,000	\$ 2,150	\$ 210,000	\$ 212,150	\$ (7,150)	\$ 37,885	Yes	0.08%
115 Library Fund	\$ 157,502	\$ 449,278	\$ -	\$ -	449,278	\$ 436,349	\$ 3,000	\$ 439,349	\$ 9,928	\$ 167,430	Yes	7.19%
116 Solid Waste/Sanitation	\$ 889,238	\$ 2,192,489	\$ -	\$ -	2,192,489	\$ 2,125,060	\$ 48,803	\$ 2,173,863	\$ 18,626	\$ 907,864	Yes	7.82%
120 Local Purpose Tax	\$ 353,371	\$ 840,828	\$ -	\$ -	840,828	\$ 636,600	\$ -	\$ 636,600	\$ 204,228	\$ 557,599	Yes	11.62%
122 Drug Control	\$ 18,212	\$ 64,300	\$ -	\$ -	64,300	\$ 77,500	\$ -	\$ 77,500	\$ (13,200)	\$ 5,012	Yes	6.79%
131 Highway/Public Works	\$ 2,534,452	\$ 3,396,863	\$ -	\$ -	3,396,863	\$ 4,141,631	\$ 53,803	\$ 4,195,434	\$ (798,571)	\$ 1,735,882	Yes	10.73%
141 School General Fund	\$ 4,741,353	\$ 44,626,670	\$ -	\$ -	44,626,670	\$ 45,928,898	\$ 100,000	\$ 46,028,898	\$ (1,402,228)	\$ 3,339,125	Yes	3.46%
142 Federal Projects Fund	\$ 10,241	\$ 2,920,886	\$ -	\$ 100,000	3,020,886	\$ 2,920,886	\$ -	\$ 2,920,886	\$ 100,000	\$ 110,241	Yes	6.98%
143 School Cafeteria Fund	\$ 2,359,298	\$ 3,348,897	\$ -	\$ -	3,348,897	\$ 4,238,808	\$ -	\$ 4,238,808	\$ (889,911)	\$ 1,469,387	Yes	5.19%
151 General Debt Service	\$ 2,366,557	\$ 5,016,622	\$ -	\$ 3,746,086	8,762,708	\$ 6,941,037	\$ -	\$ 6,941,037	\$ 1,821,671	\$ 4,188,228	Yes	0.40%
156 Education Debt Service	\$ 3,536,086	\$ -	\$ -	\$ -	-	\$ -	\$ 3,536,086	\$ 3,536,086	\$ (3,536,086)	\$ (0)	Yes	100.00%
Totals	\$ 18,506,730	\$ 88,042,680	\$ -	\$ 3,951,692	91,994,372	\$ 92,492,807	\$ 3,951,692	\$ 96,444,499	\$ (4,450,127)	\$ 14,056,603		

Detailed Budget

Fund	Estimated Beginning Fund Balance 7/1/2019	Beginning Reserves 7/1/2019	Beginning Fund Balance (Spendable) 7/1/18	Estimated Beginning Cash 7/1/2019	Revenues	Debt Proceeds	Transfers In	(Est. Rev + Debt Proceeds + Transfers In) Total Estimated Receipts	(Est. Receipts + Beg Fund Balance) Available Funds	Expenditures	Transfers Out	(Expenditures + Transfers Out) Appropriations	Estimated Ending Fund Balance Include Reserves 6/30/2019	Estimated Ending Fund Balance without Reserves 6/30/2019	(Est. Receipts - Appropriations) Increase / Decrease	Estimated Ending Cash 6/30/2020	End Fund Balance	Ending Cash as a Percent of Expenditures
101 General	\$ 6,047,854	\$ (4,552,469)	\$ 1,495,385	\$ 6,403,484	\$ 24,980,847	\$ -	\$ 105,606	\$ 25,086,453	\$ 26,581,838	\$ 25,043,887	\$ -	\$ 25,043,887	\$ 6,090,419	\$ 1,537,950	\$ 42,565	\$ 6,436,342	\$ 1,537,950	25.70%
112 Courthouse Jail Maintenance	45,035	-	\$ 45,035	\$ 26,592	205,000	-	-	205,000	250,035	2,150	210,000	212,150	37,885	37,885	(7,150)	5,242	37,885	2.47%
115 Library Fund	157,502	-	\$ 157,502	\$ 186,141	449,278	-	-	449,278	606,780	436,349	3,000	439,349	167,430	167,430	9,928	196,070	167,430	44.63%
116 Solid Waste/Sanitation	889,238	-	\$ 889,238	\$ 1,160,413	2,192,489	-	-	2,192,489	3,081,727	2,125,060	48,803	2,173,863	907,864	907,864	18,626	1,254,039	907,864	57.69%
120 Local Purpose Tax	649,771	(296,400)	\$ 353,371	\$ 612,514	840,828	-	-	840,828	1,194,199	636,600	-	636,600	853,999	557,599	204,228	816,742	557,599	128.30%
122 Drug Control	30,259	(12,047)	\$ 18,212	\$ 50,867	64,300	-	-	64,300	82,512	77,500	-	77,500	17,059	5,012	(13,200)	32,642	5,012	42.12%
131 Highway/Public Works	3,114,146	(579,694)	\$ 2,534,452	\$ 3,159,243	3,396,863	-	-	3,396,863	5,931,315	4,141,631	53,803	4,195,434	2,315,576	1,735,882	(798,571)	2,360,672	1,735,882	56.27%
141 School General Fund	7,873,494	(3,132,141)	\$ 4,741,353	\$ 7,716,547	44,626,670	-	-	44,626,670	49,368,023	45,928,898	100,000	46,028,898	6,471,266	3,339,125	(1,402,228)	6,062,756	3,339,125	13.17%
142 Federal Projects Fund	10,241	-	\$ 10,241	\$ 989	2,920,886	-	100,000	3,020,886	3,031,127	2,920,886	-	2,920,886	110,241	110,241	100,000	100,989	110,241	3.46%
143 School Cafeteria Fund	2,359,298	-	\$ 2,359,298	\$ 2,531,784	3,348,897	-	-	3,348,897	354,130	4,238,808	-	4,238,808	(3,884,678)	(3,884,678)	(889,911)	1,641,873	1,469,387	38.73%
151 General Debt Service	2,366,557	-	\$ 2,366,557	\$ 2,310,234	5,016,622	-	3,746,086	8,762,708	11,129,265	6,941,037	-	6,941,037	4,188,228	4,188,228	1,821,671	4,130,904	4,188,228	59.51%
156 Education Debt Service	3,536,086	-	\$ 3,536,086	\$ 3,458,120	-	-	-	-	3,536,086	-	3,536,086	3,536,086	(0)	(0)	(3,536,086)	(0)	(0)	0.00%
Totals	\$ 27,079,481	\$ (8,572,751)	\$ 18,506,730	\$ 27,616,928	\$ 88,042,680	\$ -	\$ 3,951,692	\$ 91,994,372	\$ 105,147,037	\$ 92,492,807	\$ 3,951,692	\$ 96,444,499	\$ 17,275,289	\$ 8,702,538	\$ (4,450,127)	\$ 23,038,271	\$ 14,056,603	

Franklin County, Tennessee - Debt Service - FY 2020

Schedule A-2

Fund 131: Highway	Principal	Interest	Debt Service	Fund 151: Gen Debt Service	Principal	Interest	Debt Service	Fund 141: General Purpose School	Principal	Interest	Debt Service
Schedule of Outstanding Debt 2019	\$ 67,994	\$ 8,491	\$ 76,485	Schedule of Outstanding Debt 2019	\$ 71,442,651	\$ 29,778,044	\$101,220,695	Schedule of Outstanding Debt 2019	\$ 71,226	\$ 2,547	\$ 73,773
Less Budgeted Debt Payments 2020	15,807	3,315	19,121	Less Budgeted Debt Payments 2020	4,073,304	2,781,733	6,855,037	Less Budgeted Debt Payments 2020	71,226	2,547	73,773
Difference	\$ 52,187	\$ 5,176	\$ 57,364	Difference	\$ 67,369,347	\$ 26,996,311	\$ 94,365,658	Difference	\$ (0)	\$ 0	\$ 0

Franklin County, Tennessee
 Statement of Estimated Revenue from Current Property Taxes
 2019 Assessments Based upon Estimated Assessed Value of:

Statement B - 1

\$	1,022,094,925	Common Rate
\$	710,554,629	Solid Waste
\$	538,154,931	Rural Fire
\$	2,270,804,485	Total Assessed Value

Tax Increase \$0.205

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 2.50%	Net Estimated Collection of Taxes
101 County General (+0.1055)	1.1643	11,900,251	297,506	11,602,745
115 Library (+.007)	0.0381	389,418	9,735	379,683
116 Solid Waste/Sanitation *	0.2433	1,728,779	43,219	1,685,560
120 Local Purpose Tax **	0.0741	398,773	9,969	388,803
131 Highway/Public Works	0.0629	642,898	16,072	626,825
141 General Purpose School	1.0394	10,623,655	265,591	10,358,063
151 General Debt Service (+0.1397)	0.2565	2,621,673	65,542	2,556,132
156 Education Debt Service (-0.0472)	-	-	-	-
Total	\$2.8786/2.8045	28,305,447	707,636	27,597,811

Total Outside Cities \$ 2.8786
Total Cities Except Sewanee, Winchester, Tullahoma 2.8045 (Common Rate excluding Rural Fire Rate)
Total Sewanee, Winchester, Tullahoma 2.5612 (Common Rate excluding Solid Waste & Rural Fire Rate)

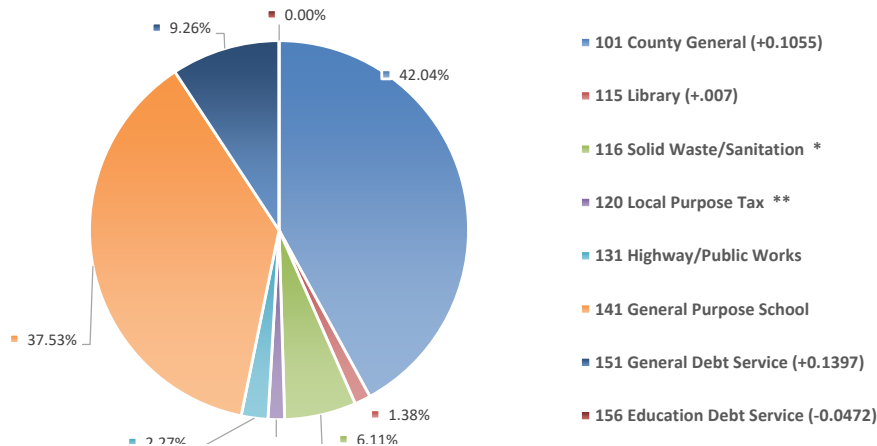
* Rate is \$0.00 per \$100 for Tullahoma, Winchester and Sewanee; \$0.2433 for remainder of county.

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

<u>Value of Penny</u>	2020	2019	Change in Value
Common Rate Value	\$ 99,654	\$ 99,247	\$ 408
*Solid Waste Value	\$ 69,279	\$ 69,278	\$ 1
**Rural Fire Value	\$ 52,470	\$ 52,541	\$ (71)

Tax Rate Compared PY	2020	2019	Increase
Common Rate	\$ 2.8786	\$ 2.6736	\$ 0.2050
Solid Waste Rate	\$ 2.8045	\$ 2.5995	\$ 0.2050
Rural Fire Rate	\$ 2.5612	\$ 2.3562	\$ 0.2050

Percentage of Property Tax By Fund



Local Option Sales Tax Comparison & History

Month	F/Y 2018/19	F/Y 2017/18	F/Y 2016/17
July	\$ 549,455	\$ 480,132	\$ 489,981
August	485,553	450,466	479,258
September	496,645	447,822	447,007
October	492,686	477,181	452,976
November	485,320	452,686	456,993
December	491,959	428,158	442,997
January	576,380	559,073	530,881
February	437,962	398,747	394,354
March	424,470	373,222	354,509
April	484,920	478,436	448,627
May	510,826	491,318	444,381
June (18/19 Est & Cur)	550,000	531,141	486,796
Total for Fiscal Year	\$ 5,986,174	\$ 5,568,381	\$ 5,428,760

School General Fund 141

Fiscal Year	Budgeted	Collected	Difference
*2015/16	\$ 3,930,600	\$ 3,930,600	\$ -
2016/17	4,300,600	4,412,267	(111,667)
2017/18	4,627,000	4,611,733	15,267
2018/19 YTD	4,627,000	4,892,328	(265,328)

Education Debt Service Fund 156

Fiscal Year	Budgeted	Collected	Difference
*2015/16	\$ 1,064,000	\$ 1,064,479	\$ (479)
2016/17	760,000	700,574	59,426
2017/18	850,000	829,335	20,665
2018/19 YTD	850,000	950,000	(100,000)

*Note: Fiscal Years 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 2019-2020**

GO Bonds

<u>Loan Name</u>	<u>Authorized & Unissued</u>	<u>Amount Outstanding at 6/30/19</u>	<u>Payment Fund</u>	<u>Principal Due in FY 2019-20</u>	<u>Interest Due in FY 2019-20</u>	<u>Total Debt Service for FY 2019-20</u>
Jail Expansion Bond & Misc. Equip Dec 2017	-	7,100,000.00	Gen. Debt	370,000.00	300,200.00	670,200.00
Jail Expansion Bond Series June 2017	-	7,760,000.00	Gen. Debt	450,000.00	300,100.00	750,100.00
Judicial Ctr Refund 1 Bonds -- Series 2017	-	1,220,000.00	Gen. Debt	45,000.00	43,456.26	88,456.26
Judicial Ctr Refund 2 -- Series 2017	-	1,925,000.00	Gen. Debt	480,000.00	96,250.00	576,250.00
CON 7 YR Hwy Capital Road b Series 2015	-	428,571.00	Gen. Debt - Hwy	142,857.00	9,557.14	152,414.14
CON 7 YR Hwy Capital Road a Series 2015	-	856,000.00	Gen. Debt - Hwy	286,000.00	19,944.80	305,944.80
CON 7 YR SW/Hwy Equipment - Series 2014	-	128,550.00	Gen. Debt - Hwy	64,290.00	3,427.82	67,717.82
CON for ID Board Land -- Series 2010	-	244,879.63	Gen. Debt	80,157.28	9,929.72	90,087.00
School GO Bond -- Series 2019	-	47,035,000.00	Gen. Debt - Educ	-	1,766,453.86	1,766,453.86
*School Capital Refund -- Series 2017	-	1,080,000.00	Gen. Debt - Educ	195,000.00	54,000.00	249,000.00
School Refunding Series 2013	-	544,650.00	Gen. Debt - Educ	285,000.00	11,400.00	296,400.00
School FCHS Refund --Series 2009	-	3,120,000.00	Gen. Debt - Educ	1,530,000.00	115,087.50	1,645,087.50
CON 12YR for HWY Land - Series 2011	-	67,994.26	Highway	15,806.60	3,314.72	19,121.32
**CON 12YR for Jail Expansion - Series 2019	-	-	Gen Debt	145,000.00	52,666.67	197,666.67
TOTAL GO BONDS \$	-	\$ 71,510,644.89		\$ 4,089,110.88	\$ 2,785,788.49	\$ 6,874,899.37

Capital Leases

School Excel Light State -- 2010 (\$581K)	-	71,225.76	GP School	71,225.76	2,547.36	73,773.12
TOTAL CAPITAL LEASES \$	-	\$ 71,225.76		\$ 71,225.76	\$ 2,547.36	\$ 73,773.12

Debt Service by Fund

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
General Debt Service Fund	\$ 4,073,304	\$ 2,782,474	\$ 6,855,778
Education Debt Service Fund **Closing Fund**	0	0	0
General Fund	0	0	0
Highway/Public Works Fund	15,807	3,315	19,121
School GP Fund	71,226	2,547	73,773
School Federal Projects Fund	-	-	-
	\$ 4,160,337	\$ 2,788,336	\$ 6,948,672

Debt Service By Function

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Public Safety	\$ 1,456,071	\$ 765,145	\$ 2,221,216
Public Health	45,377	20,734	66,111
Education	2,081,226	1,949,489	4,030,714
Highway	497,506	43,039	540,544
Administration	80,157	9,930	90,087
	\$ 4,160,337	\$ 2,788,336	\$ 6,948,672

Notes:

- *New Bond Issuance March 27, 2019 Middle School Projects - Series 2019
- ***Bond Anticipation Note \$1.8M for Middle Schools Project in FY 2018/19 paid off March 2019
- **New 12 Yr CON \$2M Issuance July 2019 Jail Expansion Additional - Series 2019

Per Capita Debt Ratios (6/30/18)

O/S Debt	\$1,796.37
Gross Direct Debt	1,796.37
Net Direct Debt	1,640.42
Total Net Overlapping Debt	59.34
Overall Net Debt	1,699.76

Population (Source: US Bureau of Census)

	<u>Franklin Co</u>	<u>Tennessee</u>
2012 US Census	40,786	6,451,281
2013 US Census	41,313	6,493,432
2014 US Census	41,428	6,540,826
2015 US Census	41,514	6,590,808
2016 US Census	41,700	6,645,011
2017 US Census	41,652	6,708,794

Debt Ratios (6/30/18)

	<u>Assessed Value</u>	<u>Est. Actual Value</u>
O/S Debt to	7.38%	2.02%
Net Direct Debt to	6.74%	1.85%
Total Net Overlapping Debt to	0.24%	0.07%
Overall Net Debt to	698.00%	1.91%

Current Financial Rating Aa3 (Moody's Rating)

Schedule of Budgeted Debt Payments
Fiscal Year 2019/20
Franklin County, TN

General Debt Service Fund # 151 (combined 151 & 156 FY 2019/20)

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
Monthly	ID Board Land	\$ 80,157	\$ 9,930	\$ 90,087	12 YR Capital Note
9/1/2019	FCHS Refund 2009	\$ -	\$ 57,544	\$ 57,544	GO Bond
10/1/2019	Hwy Road 15a Series	\$ -	\$ 9,972	\$ 9,972	7 YR Capital Note
10/1/2019	Hwy Road 15b Series	\$ -	\$ 4,779	\$ 4,779	7 YR Capital Note
11/1/2019	School Series 2019	\$ -	\$ 959,444	\$ 959,444	GO Bond
12/1/2019	Jail Bonds 12/17 Series	\$ -	\$ 150,100	\$ 150,100	GO Bond
12/1/2019	Jail Bonds 6/17 Series	\$ -	\$ 150,050	\$ 150,050	GO Bond
12/1/2019	Jud Ctr 1 Refund 17 Series	\$ -	\$ 21,728	\$ 21,728	GO Bond
12/1/2019	Jud Ctr 2 Refund 17 Series	\$ -	\$ 48,125	\$ 48,125	GO Bond
12/1/2019	School Ref 13 Series	\$ -	\$ 5,700	\$ 5,700	GO Bond
12/1/2019	School Refund 2017	\$ -	\$ 27,000	\$ 27,000	GO Bond
12/1/2019	Jail Expansion 2019 Series	\$ -	\$ 22,626	\$ 22,626	12 YR Capital Note
1/9/2020	SW/Hwy Equip 14 Series	\$ 64,290	\$ 3,428	\$ 67,718	7 YR Capital Note
3/1/2020	FCHS Refund 2009	\$ 1,530,000	\$ 57,544	\$ 1,587,544	GO Bond
4/1/2020	Hwy Road 15a Series	\$ 286,000	\$ 9,972	\$ 295,972	7 YR Capital Note
4/1/2020	Hwy Road 15b Series	\$ 142,857	\$ 4,779	\$ 147,636	7 YR Capital Note
5/1/2020	School Series 2019	\$ -	\$ 807,009	\$ 807,009	GO Bond
6/1/2020	Jail Bonds 12/17 Series	\$ 370,000	\$ 150,100	\$ 520,100	GO Bond
6/1/2020	Jail Bonds 6/17 Series	\$ 450,000	\$ 150,050	\$ 600,050	GO Bond
6/1/2020	Jud Ctr 1 Refund 17 Series	\$ 45,000	\$ 21,728	\$ 66,728	GO Bond
6/1/2020	Jud Ctr 2 Refund 17 Series	\$ 480,000	\$ 48,125	\$ 528,125	GO Bond
6/1/2020	School Ref 13 Series	\$ 285,000	\$ 5,700	\$ 290,700	GO Bond
6/1/2020	School Refund 2017	\$ 195,000	\$ 27,000	\$ 222,000	GO Bond
6/1/2020	Jail Expansion 2019 Series	\$ 145,000	\$ 29,300	\$ 174,300	12 YR Capital Note
Total Gen Debt		\$ 4,073,304	\$ 2,781,733	\$ 6,855,037	

GP Schools Fund # 141

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
10/1/2019	Excel Lighting Lease	\$ 35,195	\$ 1,692	\$ 36,887	Capital Lease
4/1/2020	Excel Lighting Lease	\$ 36,031	\$ 856	\$ 36,887	Capital Lease
Total Gen Schools		\$ 71,226	\$ 2,547	\$ 73,773	

Highway Fund # 131

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
2/1/2020	Quarry Land	\$ 15,807	\$ 3,315	\$ 19,121	12 Yr. Capital Note
Total Highway		\$ 15,807	\$ 3,315	\$ 19,121	

Fund Summary by Category/Department
Fiscal Year 2019/20

		2017-2018	2018-2019	2018-2019	2019-2020
		Actual	Amended	Estimated	Budgeted
101	County General Revenues				
40000	Local Taxes	\$ 10,145,695	\$ 11,859,384	\$ 11,795,076	\$ 13,055,245
41000	Licenses & Permits	101,032	108,875	108,880	112,000
42000	Fines, Forfeitures & Penalties	205,148	248,304	234,117	239,445
43000	Charges for Current Services	414,620	410,032	418,477	425,210
44000	Other Local Revenues	108,683	146,175	153,075	140,150
45000	Fees Received from County Officials	2,047,220	2,067,000	2,098,489	2,098,000
46000	State of Tennessee	2,560,239	3,319,832	3,099,128	3,329,032
47000	Federal Government	665,704	6,501,544	1,156,806	5,388,765
48000	Other Government & Citizens	304,565	255,608	239,659	193,000
49000	Other Sources	273,771	1,105,606	1,105,606	105,606
Total Co General Fund Revenue Category Summary		\$ 16,826,677	\$ 26,022,359	\$ 20,409,313	\$ 25,086,453
101	County General Expenditures				
	General Government				
51100	County Commission	\$ 378,156	\$ 330,028	\$ 325,858	\$ 332,332
51220	Beer Board	45	600	450	525
51300	County Mayor	196,970	196,474	191,067	197,422
51400	County Attorney	10,800	10,800	10,800	10,800
51500	Election Commission	224,527	267,069	265,949	251,354
51600	Register of Deeds	334,249	355,910	346,771	356,735
51720	Planning	153,544	163,645	158,415	165,656
51800	County Buildings	1,486,138	1,582,082	1,562,798	1,407,929
51900	Other General Administration - IT	21,797	83,300	79,358	83,450
	Finance				
52300	Property Assessor	474,450	557,263	543,958	592,549
52400	County Trustee	325,948	345,833	340,518	346,685
52500	County Clerk	576,184	596,422	590,729	630,962
52900	Finance Department	669,609	725,426	720,398	745,161
	Administration of Justice				
53100	Circuit Court	956,292	1,014,756	993,512	1,026,570
53300	General Sessions Court	308,093	318,875	315,301	321,678
53330	Drug Court Program	93,661	102,431	101,519	102,700
53400	Chancery Court	219,144	234,632	228,457	240,405
53500	Juvenile Court	130,535	135,340	135,340	140,044
53700	Judicial Commissioners	158,202	164,572	151,205	173,407
53900	Other Administration of Justice	18,842	284,800	276,368	215,000
53910	Probation Services	128,439	134,085	130,864	159,144

Fund Summary by Category/Department
Fiscal Year 2019/20

	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Budgeted
Public Safety				
54110 Sheriff's Department	4,002,514	4,140,697	4,118,957	4,305,500
54160 Administration of the Sex Offender	13,061	13,959	9,711	15,593
54210 Jail	2,403,616	3,063,936	3,022,585	3,314,055
54230 Community Reentry Program	249,300	273,796	202,311	246,984
54240 Juvenile Services	9,289	135,520	135,500	142,500
54410 Civil Defense	129,458	155,704	150,279	166,877
54420 Rescue Squad	30,837	24,270	19,270	35,000
54490 Consolidated Communications	816,577	814,056	806,975	875,528
54610 County Coroner	34,076	47,944	44,704	37,000
54710 Public Safety Grants	31,458	56,480	28,677	30,592
Public Health & Welfare				
55110 Local Health Center	24,377	37,517	34,706	33,450
55120 Rabies & Animal Control	260,497	263,589	254,722	250,799
55190 Other Local Health Services	124,135	212,734	212,734	261,000
55390 Appropriation to State	25,846	26,446	26,446	30,646
55510 General Welfare Assistance	17,775	17,775	17,775	17,775
55731 Litter Control	103,027	100,379	94,467	100,183
55739 Other Waste Collections	38,825	46,573	41,370	44,047
55900 Other Public Health & Welfare	5,143	8,294	7,415	21,848
Social, Cultural & Recreational				
56300 Senior Citizen's Assistance	26,944	37,450	37,450	37,500
56700 Parks and Fair Boards	44,202	40,734	35,922	41,711
Agricultural & Natural Resources				
57100 Agriculture Extension	91,469	109,700	105,783	111,316
57500 Soil Conservation	53,115	86,628	79,562	91,598
Other Operations				
58120 Industrial Development	524,086	226,762	176,828	551,855
58190 Other Economic & Community Development	194,714	6,327,548	1,093,901	5,384,977
58220 Airport	-	119,227	119,227	-
58300 Veterans Services	69,348	90,815	90,354	92,433
58400 Other Charges	706,314	751,172	717,103	952,613
90000 Capital Projects	84,839	372,411	363,955	350,000
99100 Transfers Out	1,000,000	-	-	-
Total General Fund Department Exp Summary	\$ 17,980,467	\$ 25,206,457	\$ 19,518,324	\$ 25,043,887

Fund Summary by Category/Department
Fiscal Year 2019/20

		2017-2018	2018-2019	2018-2019	2019-2020
		Actual	Amended	Estimated	Budgeted
112	Crthouse/Jail Maint. Fund Revenues				
40000	Local Taxes	\$ 183,843	\$ 205,000	\$ 205,000	\$ 205,000
Total Crthouse Fund Revenue Category Summary		\$ 183,843	\$ 205,000	\$ 205,000	\$ 205,000
112	Crthouse/Jail Maintenance Expenditures				
58400	Other Charges	\$ 1,815	\$ 2,150	\$ 2,150	\$ 2,150
99100	Transfers Out	200,000	210,000	210,000	210,000
Total Crthouse/Jail Fund Dept Exp Summary		\$ 201,815	\$ 212,150	\$ 212,150	\$ 212,150
115	Library Revenues				
40000	Local Taxes	\$ 316,023	\$ 324,690	\$ 323,885	\$ 397,808
41000	Licenses & Permits	1,731	1,935	1,935	1,935
43000	Charges for Current Services	11,358	11,360	11,360	11,360
44000	Other Local Revenues	1,777	7,162	6,970	2,000
46000	State of Tennessee	3,698	-	-	-
47000	Federal Government	1,402	1,775	1,773	1,775
48000	Other Government & Citizens	29,107	30,050	29,250	34,400
49000	Other Sources	-	-	-	-
Total Library Fund Revenue Category Summary		\$ 365,096	\$ 376,972	\$ 375,173	\$ 449,278
115	Library Expenditures				
56500	Libraries	\$ 346,688	\$ 381,647	\$ 372,970	\$ 391,963
58400	Other Charges	35,660	41,460	39,198	44,386
91150	Social, Cultural & Recreational Projects	21,522	5,388	3,400	-
99100	Transfers Out	3,000	3,000	3,000	3,000
Total Library Fund Department Exp Summary		\$ 406,870	\$ 431,495	\$ 418,568	\$ 439,349

Fund Summary by Category/Department
Fiscal Year 2019/20

		2017-2018	2018-2019	2018-2019	2019-2020
		Actual	Amended	Estimated	Budgeted
116	Solid Waste Fund Revenue				
40000	Local Taxes	\$ 1,743,795	\$ 1,777,586	\$ 1,773,665	\$ 1,793,110
41000	Licenses & Permits	13,580	15,660	15,660	15,660
43000	Charges for Current Services	79,087	115,485	107,600	141,000
44000	Other Local Revenues	274,059	226,279	226,278	142,000
46000	State of Tennessee	130,018	46,551	46,551	100,719
47000	Federal Government	-	-	-	-
49000	Other Sources	-	-	-	-
Total Solid Waste Fund Rev Category Summary		\$ 2,240,539	\$ 2,181,561	\$ 2,169,754	\$ 2,192,489
116	Solid Waste/Sanitation Fund Expenditures				
55720	Sanitation Education/Information	\$ 1,191	\$ 2,700	\$ 2,690	\$ 3,200
55732	Convenience Centers	265,450	519,428	516,047	398,940
55733	Transfer Stations	1,488,170	1,526,984	1,506,650	1,600,880
55770	Post-Closure Care Cost	6,279	13,191	8,000	13,500
58400	Other Charges	100,600	102,750	98,842	108,540
99100	Transfers Out	48,803	48,803	48,803	48,803
Total Solid Waste Fund Department Exp Summary		\$ 1,910,493	\$ 2,213,857	\$ 2,181,032	\$ 2,173,863
120	Local Purpose Fund Revenue				
40000	Local Taxes	\$ 702,228	\$ 848,099	\$ 846,515	\$ 804,303
41000	Licenses & Permits	24,134	25,940	25,900	28,925
44000	Other Local Revenues	-	7,596	96	7,600
48000	Other Government & Citizens	-	-	-	-
Total Local Purpose Fund Rev Category Summary		\$ 726,362	\$ 881,635	\$ 872,511	\$ 840,828
120	Local Purpose(Rural Fire) Fund				
54310	Fire Prevention & Control	\$ 477,745	\$ 606,096	\$ 604,546	\$ 625,000
58400	Other Charges	11,324	11,600	11,525	11,600
Total Local Purpose Fund Dept Exp Summary		\$ 489,069	\$ 617,696	\$ 616,071	\$ 636,600

Fund Summary by Category/Department
Fiscal Year 2019/20

		2017-2018	2018-2019	2018-2019	2019-2020
		Actual	Amended	Estimated	Budgeted
122	Drug Fund Revenues				
42000	Fines, Forfeitures & Penalties	\$ 31,886	\$ 23,085	\$ 17,693	\$ 19,250
43000	Charges for Current Services	35,244	3,000	1,500	3,000
44000	Other Local Revenues	4,915	1,100	3,600	23,000
46000	State of Tennessee	-	-	-	-
47000	Federal Government	12,679	18,829	17,363	17,000
48000	Other Government & Citizens	1,550	2,050	2,050	2,050
49000	Other Sources	-	-	-	-
Total Drug Fund Revenue Category Summary		\$ 86,274	\$ 48,064	\$ 42,206	\$ 64,300
122	Drug Control Fund				
54150	Drug Enforcement	\$ 46,272	\$ 80,043	\$ 73,745	\$ 77,000
58400	Other Charges	778	1,200	220	500
Total Drug Control Fund Dept Exp Summary		\$ 47,050	\$ 81,243	\$ 73,965	\$ 77,500
131	Highway Fund Revenues				
40000	Local Taxes	\$ 702,836	\$ 704,260	\$ 704,260	\$ 720,470
41000	Licenses & Permits	3,507	3,540	3,540	3,540
43000	Charges for Current Services	17,157	13,060	13,060	15,065
44000	Other Local Revenues	19,769	1,170	1,170	10,500
46000	State of Tennessee	2,532,784	3,502,793	3,502,793	2,629,622
47000	Federal Government	-	-	-	-
48000	Other Governments	17,667	17,667	17,667	17,666
49000	Other Sources	41,792	-	-	-
Total Highway Fund Revenue Category Summary		\$ 3,335,512	\$ 4,242,490	\$ 4,242,490	\$ 3,396,863
131	Highway Fund Expenditures				
61000	Administration	\$ 314,111	\$ 356,241	\$ 352,352	\$ 352,509
62000	Highway & Bridge Maintenance	833,649	974,676	965,697	989,599
63100	Operation & Maintenance of Equipment	355,223	334,772	321,176	399,690
63400	Quarry Operations	271,689	293,860	286,294	397,073
65000	Other Charges	192,172	211,729	205,634	248,907
68000	Capital Outlay	1,117,094	1,036,025	1,022,751	1,734,730
82100	Principal on Debt	14,371	15,072	15,072	15,807
82200	Interest on Debt	4,750	4,049	4,049	3,315
99100	Transfers Out	53,803	53,803	53,803	53,803
Total Highway Fund Department Exp Summary		\$ 3,156,862	\$ 3,280,226	\$ 3,226,828	\$ 4,195,434

Fund Summary by Category/Department
Fiscal Year 2019/20

		2017-2018	2018-2019	2018-2019	2019-2020
		Actual	Amended	Estimated	Budgeted
141	School General Fund Revenues				
40000	Local Taxes	\$ 15,299,046	\$ 15,683,542	\$ 15,840,100	\$ 15,833,291
41000	Licenses & Permits	60,731	59,250	61,827	58,000
43000	Charges for Current Services	279,630	292,497	296,124	274,397
44000	Other Local Revenue	374,419	212,582	250,568	68,609
46000	State of Tennessee	28,304,225	27,910,203	27,853,145	28,220,017
47000	Federal Government	360,425	617,256	510,545	172,356
49000	Other Sources	-	100,000	100,000	-
Total School Gen Fund Rev Category Summary		\$ 44,678,476	\$ 44,875,330	\$ 44,912,309	\$ 44,626,670
141	School General Fund Expenditures				
Instruction					
71100	Regular Instruction	\$ 20,010,185	\$ 21,754,547	\$ 21,070,719	\$ 21,390,246
71150	Alternative School	192,884	273,885	268,986	268,778
71200	Special Education Program	3,974,851	3,708,783	3,639,589	3,598,466
71300	Vocational Education Program	1,503,191	1,321,474	1,285,002	1,355,018
71400	Student Body Education Prog	440,033	495,358	446,405	476,823
71600	Adult Educ Program	-	-	-	-
Support					
72110	Attendance	\$ 157,744	\$ 233,780	\$ 226,876	\$ 225,299
72120	Health Services	738,962	577,525	554,841	572,208
72130	Other Support Services	1,406,444	1,560,112	1,483,893	1,367,207
72210	Regular Instruction	1,278,748	1,314,918	1,256,493	1,465,391
72220	Special Educ Program	64,303	618,710	595,636	626,000
72230	Vocational Educ Prog	38,621	73,332	72,692	73,867
72250	Technology Department	755,648	1,048,209	1,024,324	1,024,480
72290	Other Programs (OPEB ARC)	182,000	-	-	-
72310	Board of Education	1,101,541	1,155,948	1,117,477	1,176,526
72320	Director of Schools	272,176	525,830	297,034	500,404
72410	Office of Principals	2,389,957	2,496,701	2,471,092	2,503,465
72510	Fiscal Services	11,561	11,561	11,561	11,561
72520	Human Resources	235,767	262,013	257,259	260,857
72610	Operation of Plant	3,409,820	3,587,599	3,511,311	3,540,121
72620	Maintenance of Plant	1,250,980	1,421,021	1,228,360	1,383,061
72710	Transportation	2,241,115	2,415,798	2,330,456	2,280,403
72810	Central & Other	154,054	160,724	106,568	109,255
Non-Instructional					
73300	Community Services	\$ 725,740	\$ 984,108	\$ 722,882	\$ 504,677
73400	Early Childhood Education	1,272,321	1,127,873	1,108,449	1,041,013

Fund Summary by Category/Department
Fiscal Year 2019/20

		2017-2018	2018-2019	2018-2019	2019-2020
		Actual	Amended	Estimated	Budgeted
Capital Outlay & Debt Service					
73100	Capital Outlay	\$ 33,925	\$ 344,904	\$ 153,217	\$ 100,000
82130	Principal Debt Service	64,843	67,960	67,959	71,226
82230	Interest Debt Service	8,930	5,814	5,814	2,547
99100	Transfers Out	-	100,000	100,000	100,000
Total School Gen Fund Exp Summary		\$ 43,916,344	\$ 47,648,486	\$ 45,414,895	\$ 46,028,898
142 Federal Projects Fund Revenues					
47000	Federal Government	\$ 3,391,973	\$ 3,579,076	\$ 3,158,241	\$ 2,920,886
49000	Other Sources	100,000	100,000	100,000	100,000
Total Federal Projects Revenue Summary		3,491,973	3,679,076	3,258,241	3,020,886
142 Federal Projects Fund Expenditures					
Instruction					
71100	Regular Instruction Program	\$ 1,296,997	\$ 1,386,463	\$ 1,357,785	\$ 1,138,455
71200	Special Education Program	664,176	925,897	880,401	867,205
71300	Vocational Education Program	125,426	84,792	84,804	79,000
Support Services					
72120	Health Services	70,309	77,703	77,500	75,515
72130	Other Student Support	55,560	234,462	96,072	92,702
72210	Regular Instruction Program	362,429	429,486	241,822	246,666
72220	Special Education Program	552,476	172,564	153,875	157,758
72230	Vocational Education Program	-	-	-	12,000
72710	Transportation	261,790	266,924	264,279	251,585
73100	Food Service	1,804	1,119	1,621	-
Other Uses					
99100	Transfers Out	100,000	100,000	100,000	-
Total Federal Projects Expenditures Summary		3,490,967	3,679,410	3,258,159	2,920,886

Fund Summary by Category/Department
Fiscal Year 2019/20

		2017-2018	2018-2019	2018-2019	2019-2020
		Actual	Amended	Estimated	Budgeted
143	Centralized Cafeteria Fund Revenues				
43000	Charges for Current Services	\$ 885,861	\$ 859,181	\$ 857,336	\$ 846,734
44000	Other Local Revenue	12,395	8,700	16,473	18,000
46000	State of Tennessee	28,475	32,754	27,479	27,479
47000	Federal Government	2,329,495	2,247,113	2,429,371	2,456,684
Total Centralized Cafeteria Revenue Summary		\$ 3,256,226	\$ 3,147,748	\$ 3,330,659	\$ 3,348,897
143	Centralized Cafeteria Fund Expenditures				
73100	Food Service	\$ 3,188,081	\$ 3,872,126	\$ 3,480,802	\$ 4,238,808
Total Centralized Cafeteria Dept Exp Summary		\$ 3,188,081	\$ 3,872,126	\$ 3,480,802	\$ 4,238,808
151	General Debt Service Fund Revenues				
40000	Local Taxes	\$ 2,195,806	\$ 1,342,841	\$ 1,341,100	\$ 4,616,572
41000	Licenses & Permits	11,551	8,550	7,000	10,050
44000	Other Local Revenues	77,766	315,000	315,000	390,000
49000	Other Sources	200,000	210,000	210,000	3,746,086
Total Gen Debt Service Rev Category Summary		\$ 2,485,123	\$ 1,876,391	\$ 1,873,100	\$ 8,762,708
151	General Government Debt Service				
82100	Principal on Debt	\$ 1,066,077	\$ 1,615,249	\$ 1,614,929	\$ 4,073,304
82200	Interest on Debt	673,687	849,047	849,367	2,781,733
82300	Other Debt Charges	47,516	55,050	41,050	86,000
99000	Other Uses	-	-	-	-
Total General Debt Service Fund Exp Summary		\$ 1,787,280	\$ 2,519,346	\$ 2,505,346	\$ 6,941,037

Fund Summary by Category/Department
Fiscal Year 2019/20

		2017-2018	2018-2019	2018-2019	2019-2020
		Actual	Amended	Estimated	Budgeted
156	Education Debt Service Fund Revenues				
40000	Local Taxes	\$ 2,701,323	\$ 2,239,458	\$ 2,238,419	\$ -
41000	Licenses & Permits	5,984	3,250	3,050	-
48000	Other Government & Citizens	73,773	-	-	-
49000	Other Sources	-	1,828,203	1,828,203	-
Total Educ Debt Service Rev Category Summary		\$ 2,781,080	\$ 4,070,911	\$ 4,069,672	\$ -
156	Education Debt Service Expenditures				
82100	Principal on Debt	\$ 1,969,843	\$ 3,745,000	\$ 3,745,000	\$ -
82200	Interest on Debt	309,462	273,491	273,491	-
82300	Other Debt Charges	37,908	69,900	48,900	-
99000	Other Uses	-	-	-	3,536,086
Total Educ Debt Service Fund Exp Summary		\$ 2,317,213	\$ 4,088,391	\$ 4,067,391	\$ 3,536,086

Franklin County, TN		This includes the 2% COLA 2018			FY 2019-2020 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2017-2018	2018-2019	2018-2019	2019-2020	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
Estimated Revenues and Other Sources						
40000 LOCAL TAXES						
40100 County Property Taxes						
40110	Current Property Tax	\$ 8,707,038	\$ 10,416,234	\$ 10,356,343	\$ 11,602,745	Represents \$1.0588 (+\$0.1055) = \$1.1643
40120	Trustee's Collections - Prior Year	175,320	190,000	218,620	190,000	
40125	Trustee's Collections - Bankruptcy	2,216	2,100	744	1,000	
40130	Circuit/Clerk & Master Collections - Prior Year	185,632	185,500	187,269	200,000	
40140	Interest and Penalty	37,798	37,800	35,918	37,000	
40150	Pick-Up Taxes	-	-	-	-	
40161	Payments in Lieu of Taxes - TVA	3,472	4,000	4,045	4,000	
40162	Payments in Lieu of Taxes - Local Utilities	28,599	36,310	37,433	37,000	
40163	Payments in Lieu of Taxes - Other	29,260	34,000	34,445	35,000	
40200 COUNTY LOCAL OPTION TAXES						
40210	Local Option Sales Tax	-	-	-	-	
40250	Litigation Tax - General	158,214	180,000	176,088	174,000	
40270	Business Tax	454,840	439,840	426,751	440,000	
40275	Mixed Drink Tax - Local	22,057	45,000	37,973	45,000	
40290	Other County Local Option Taxes	-	-	-	-	
40300 STATUTORY LOCAL TAXES						
40320	Bank Excise Tax	65,628	63,000	62,963	64,000	
40330	Wholesale Beer Tax	213,315	225,000	215,975	225,000	
40350	Interstate Telecommunications Tax	61,778	-	-	-	
40390	Other Statutory Local Taxes	528	600	509	500	
	TOTAL LOCAL TAXES	\$ 10,145,695	\$ 11,859,384	\$ 11,795,076	\$ 13,055,245	
41000 LICENSES AND PERMITS						
41100 Licenses						
41130	Animal Vaccination		\$ -		\$ -	
41140	Cable TV Franchise	\$ 50,722	\$ 60,000	\$ 60,000	\$ 66,000	
41500 Permits						
41510	Beer Permits	3,560	3,500	3,500	3,500	
41520	Building Permits	31,345	45,000	45,020	42,000	
41590	Other Permits	15,405	375	360	500	
	TOTAL LICENSES AND PERMITS	\$ 101,032	\$ 108,875	\$ 108,880	\$ 112,000	
42000 FINES, FORFEITURES AND PENALTIES						
42100 Circuit Court						
42110	Fines	\$ 3,077	\$ 6,000	\$ 1,491	\$ 4,000	
42120	Officers Costs	31,245	29,500	27,021	29,500	
42130	Game and Fish Fines	-	-	-	-	
42141	Drug Court Fees	1,992	2,500	1,382	2,500	
42150	Jail Fees	8,287	9,000	7,002	7,500	
42180	DUI Treatment Fines	1,432	1,875	1,684	1,800	
42190	Data Entry Fee - Circuit Court	3,357	3,500	3,439	2,500	
42191	Courtroom Security Fee	105	130	75	150	
42192	Victims Assistance Assessments	-	1,300	1,131	1,300	
42300 General Sessions Court						
42310	Fines	13,294	23,000	27,616	23,000	
42311	Fines for Littering	49	250	20	50	
42320	Officers Costs	64,780	70,000	66,426	65,000	
42330	Game and Fish Fines	1,894	2,625	2,754	2,800	
42341	Drug Court Fees	9,435	12,600	11,664	12,500	
42350	Jail Fees	21,957	22,500	21,993	22,500	
42380	DUI Treatment Fines	9,768	10,500	8,771	10,000	
42390	Data Entry Fee - General Sessions Court	13,285	14,000	14,898	15,000	
42391	Courtroom Security Fee	1,369	1,500	1,224	1,500	
42392	Victims Assistance Assessments	84	15,584	15,091	16,000	
42400 Juvenile Court						
42410	Fines	910	600	543	600	
42420	Officers Costs	6,073	5,100	3,737	5,000	
42490	Data Entry Fee - Juvenile Court	2,251	2,270	1,761	2,000	
42491	Courtroom Security Fee - Juvenile Court	2	20	-	20	
42500 Chancery Court						
42520	Officers Costs	608	675	684	950	
42530	Data Entry Fee - Chancery Court	3,034	3,000	3,330	3,000	
42600 Other Courts - In County						
42641	Drug Court Fees	5,445	8,200	8,315	8,200	
42990	Other Fines, Forfeitures & Penalties	1,415	2,075	2,065	2,075	
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 205,148	\$ 248,304	\$ 234,117	\$ 239,445	
43000 CHARGES FOR CURRENT SERVICES						
43100 General Service Charges						
43190	Other General Service Charges	\$ 66,692	\$ 44,822	\$ 58,883	\$ 60,000	State Contract Litter St. Routes

Franklin County, TN		This includes the 2% COLA 2018			FY 2019-2020 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2017-2018	2018-2019	2018-2019	2019-2020	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
43300	Fees					
43350	Copy Fees	\$ 48	\$ 50	\$ -	\$ 50	
43366	Greenbelt Application Late	-	500	400	500	
43370	Telephone Commissions	88,697	82,000	77,506	82,000	Inmate Phones
43380	Vending Machine Collections	-	90	-	90	
43390	Constitutional Officers Fees &	-	450	-	450	
43392	Data Processing Fees - Register	15,678	16,000	15,330	16,000	
43393	Probation Fees	229,102	250,000	250,000	250,000	
43394	Data Processing Fees - Sheriff	3,944	4,400	3,868	4,000	Audit Adjustment 2013-14
43395	Sex Offender Registration Fee - Sheriff	7,800	7,000	7,350	7,400	
43396	Data Processing Fees - County Clerk	2,474	3,500	3,905	3,500	
43399	Vehicle Insurance Coverage & Reinstatement Fees	185	1,220	1,235	1,220	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 414,620	\$ 410,032	\$ 418,477	\$ 425,210	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44120	Lease/Rentals	\$ 30,072	\$ 36,100	\$ 34,407	\$ 36,100	SCHRA, TN Rehab, TN Environ, FCIDBC
44131	Commissary Sales	11,542	11,500	11,104	11,500	Sheriff Commissary
44140	Sale of Maps	100	100	-	50	
44170	Miscellaneous Refunds	19,322	37,800	36,339	35,000	
44500	Nonrecurring Items					
44530	Sale of Equipment	-	1,101	1,101	250	
44540	Sale of Property	98	250	50	250	
44570	Contributions and Gifts	600	1,500	220	600	
44990	Other Local Revenues	30	2,000	14,030	1,200	Misc & Ins Dividend
44990	Other Local Revenues - SMTAP	10,800	10,500	10,500	10,500	Pavilion Receipts
44990	Other Local Revenues - Project Preservation	302	824	824	200	Project Preservation Receipts
44990	Other Local Revenues - Fair	35,817	44,500	44,500	44,500	Fair Receipts
	TOTAL OTHER LOCAL REVENUES	\$ 108,683	\$ 146,175	\$ 153,075	\$ 140,150	
45000	FEES RECEIVED FROM COUNTY OFFICIALS					
45500	Fees in Lieu of Salary					
45510	County Clerk	\$ 375,264	\$ 370,000	\$ 377,024	\$ 375,000	
45520	Circuit Court Clerk	222,931	210,000	222,924	235,000	
45540	General Sessions Court Clerk	292,780	320,000	326,471	320,000	
45550	Clerk and Master	135,302	134,000	143,273	135,000	
45560	Juvenile Court Clerk	44,260	48,000	36,307	48,000	
45580	Register	205,302	205,000	201,523	205,000	
45590	Sheriff	21,426	20,000	17,764	20,000	
45610	Trustee	749,955	760,000	773,203	760,000	
	TOTAL FEES REC'D FROM COUNTY OFFICIALS	\$ 2,047,220	\$ 2,067,000	\$ 2,098,489	\$ 2,098,000	
46000	STATE OF TENNESSEE					
46100	General Government Grants					
46110	Juvenile Services Program	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	
46190	Other General Government Grants	10,421	51,803	16,803	-	
46210	Law Enforcement Training Program	24,600	25,800	23,400	25,800	
46310	Health Department Programs	123,308	228,200	212,734	261,000	DGA Contract (100%)
46390	Other Health & Welfare Grants	-	-	-	20,000	Healthy Built Environment Grant
46400	Public Works Grants					
46430	Litter Program	24,550	25,000	18,808	25,000	about 20%
46440	TN Industrial Infrastructure Program Grant TVA	-	42,725	35,121	7,725	Modena Property soil testing
46440	TN Industrial Infrastructure Program Grant Nissan	8,400	490,000	270,819	219,181	Dechard Water Nissan
46440	TN Industrial Infrastructure Program Grant Site Development	208,030	-	51,750	298,250	Site development Industrial Park Site #9
46800	Other State Revenues					
46820	Income Tax	169,411	200,000	240,000	240,000	
46830	Beer Tax	17,839	18,500	17,960	18,500	
43835	Vehicle Certificate of Title Fees	10,194	11,000	8,233	11,000	Co Clerk fee reserved for equipment/supplies
46840	Alcoholic Beverage Tax	91,132	98,000	96,945	98,000	
46851	State Revenue Sharing - TVA	1,070,924	1,133,321	1,133,321	1,140,000	TVA
46862	State Revenue Sharing - Telecommunications	8,179	60,000	64,539	50,000	
46915	Contracted Prisoner Boarding	725,964	824,000	816,142	824,000	
46960	Registrar's Salary Supplement	15,164	15,164	15,164	15,164	
46980	Other State Grants	41,218	84,319	20,389	63,412	Ag Enhance Farmer's Mkt & St Recidivism Grant
46990	Other State Revenues	1,905	3,000	48,000	3,000	
	TOTAL STATE OF TENNESSEE	\$ 2,560,239	\$ 3,319,832	\$ 3,099,128	\$ 3,329,032	
47000	FEDERAL GOVERNMENT					
47100	Federal Through State					
47180	Community Development	\$ 73,849	\$ 5,687,078	\$ 353,084	\$ 4,993,923	SCTDD Housing \$355K (100%) & TCAT Grant \$4.638M
47220	Civil Defense Reimbursement	38,850	38,850	38,850	38,850	
47235	Homeland Security Grants	17,707	40,630	19,814	20,880	Homeland Security Grant 100%

Franklin County, TN		This includes the 2% COLA 2018			FY 2019-2020 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2017-2018	2018-2019	2018-2019	2019-2020	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
47590	Other Federal through State	250,266	372,300	437,121	112,775	Impaired Drivers \$12,850 & Hwy Visibility \$3K, JAG \$100K (100%)
47990	Other Direct Federal Revenue	273,983	360,686	307,937	222,337	Election \$35K & \$1,837, SAMHSA \$165K, METH OT \$12K, Inmate Social Security & Other Misc (100%)
	TOTAL FEDERAL GOVERNMENT	\$ 665,704	\$ 6,501,544	\$ 1,156,806	\$ 5,388,765	
	48000 OTHER GOVERNMENTS & CITIZENS					
	48100 Other Governments					
48130	Contributions	\$ 195,869	\$ 144,145	\$ 128,657	\$ 84,500	E-911, Cities PPA, Cadet, DAV
	48600 Citizens & Groups					
48610	Donations	\$ 40,405	\$ 44,320	\$ 41,335	\$ 42,500	Animal Control, Cadet, DAV
48990	Other	68,291	67,143	69,667	66,000	BOE for SRO, Cell Phones/Software, Beer Fines
	TOTAL OTHER GOVERNMENTS & CITIZENS	\$ 304,565	\$ 255,608	\$ 239,659	\$ 193,000	
	TOTAL ESTIMATED REVENUES	\$ 16,552,906	\$ 24,916,753	\$ 19,303,707	\$ 24,980,847	
	49000 OTHER SOURCES					
49600	Proceeds From Sale of Capital Assets	\$ 168,165	\$ -	\$ -	\$ -	
49800	Transfers In	105,606	1,105,606	1,105,606	105,606	Library \$3K, Hwy\$3,803 & Solid Waste\$3,803, Hwy Equip 2015/16 \$50K, SW 2015/16 Equip \$45K
	TOTAL OTHER SOURCES	\$ 273,771	\$ 1,105,606	\$ 1,105,606	\$ 105,606	
	TOTAL EST. REVENUES & OTHER SOURCES	\$ 16,826,677	\$ 26,022,359	\$ 20,409,313	\$ 25,086,453	
	Estimated Expenditures					
	51100 COUNTY COMMISSION					
191	Board & Committee Fees	\$ 67,703	\$ 67,900	\$ 67,900	\$ 69,500	
201	Social Security	3,936	3,950	3,950	4,100	
204	Pensions	400	500	500	410	
207	Medical Insurance	605	475	475	700	
210	Unemployment Compensation	5	15	15	15	
212	Employer Medicare Liability	978	990	990	1,008	
305	Audit Services	15,189	15,189	15,189	16,000	Based on Census Data
320	Dues & Memberships	11,952	11,952	11,952	12,250	SCTDD, TCCA, TCSA & SCHRA
330	Operating Lease Payments	-	-	-	4,650	KMBS Copier Lease
331	Legal Services	100,639	13,471	13,471	17,500	
332	Legal Notices	2,816	6,700	6,700	7,000	Some Reimbursed through Grants
334	Maintenance Agreements	4,289	4,615	4,615	-	moved to line 330
355	Travel	3,122	3,953	3,953	7,500	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	5,038	7,000	7,000	7,000	**New Co Comm Requirements**
435	Office Supplies	5,663	13,790	13,790	14,000	Voting System & Misc
508	Premiums on Corporate Surety Bonds	-	-	-	-	Includes copy/printer paper for all Surety Bonds
509	Refunds	1,740	3,000	3,000	3,000	Bldg. permits, tax refunds, etc. (School Mixed Drink Tax)
524	In Service/Staff Development	1,270	2,300	2,300	3,500	Meeting Registrations & Contracted In-Service Staff Development
540	Tax Relief Program	101,295	99,000	96,308	99,000	**New Co Comm Requirements***
599	Other Charges	10,709	13,000	11,522	15,000	Elderly low-income/Disabled Veterans
599	Other Charges - Fair	40,750	62,228	62,228	45,000	Settlement, E-911 Sign Maint & Misc
599	Other Charges - Project Preservation	57	-	-	5,199	Franklin County Fair - Balance Carries
	TOTAL COUNTY COMMISSION	\$ 378,156	\$ 330,028	\$ 325,858	\$ 332,332	Project Preservation - Balance Carries
	51220 BEER BOARD					
332	Legal Notices	\$ 45	\$ 450	\$ 450	\$ 500	Advertising
355	Travel	-	150	-	25	Periderms, Mileage & Lodging, Etc
	TOTAL BEER BOARD	\$ 45	\$ 600	\$ 450	\$ 525	
	51300 COUNTY MAYOR					
101	County Official	\$ 86,941	\$ 90,992	\$ 90,992	\$ 93,267	Elected - State Mandated
103	Assistant(s)	35,642	34,812	34,812	37,649	1 position FT
189	Other Salaries & Wages	15,577	14,989	14,989	15,267	
201	Social Security	8,509	8,731	8,731	9,151	
204	Pensions	19,399	16,861	16,861	17,708	
206	Life Insurance	116	126	126	114	
207	Medical Insurance	17,605	15,000	11,577	10,296	
210	Unemployment Compensation	86	125	125	79	1 FT
212	Employer Medicare Liability	1,990	2,042	2,042	2,141	
299	Other Fringe Benefits	400	500	88	500	
307	Communication	429	50	30	100	

Franklin County, TN		This includes the 2% COLA 2018			FY 2019-2020 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2017-2018	2018-2019	2018-2019	2019-2020	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
320	Dues & Memberships	1,800	1,800	1,800	1,800	TACM
334	Maintenance Agreement	2,639	3,575	3,575	4,000	KMBS Lease Copier
348	Postal Charges	-	271	271	50	
355	Travel	299	200	100	200	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	-	1,100	1,100	-	Was ID Brd moved to 101-58120
425	Gasoline	2,222	2,000	1,000	1,250	Moved from ID Board
435	Office Supplies	1,204	1,500	1,499	1,500	
508	Premium on Surety Bonds	-	100	50	50	
524	In Service/Staff Development	135	200	199	300	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,977	1,500	1,100	2,000	
	TOTAL COUNTY MAYOR	\$ 196,970	\$ 196,474	\$ 191,067	\$ 197,422	
	51400 COUNTY ATTORNEY					
331	Legal Services	10,800	\$ 10,800	\$ 10,800	10,800	\$900 Monthly Retainer
	TOTAL COUNTY ATTORNEY	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	
	51500 ELECTION COMMISSION					
101	County Official	\$ 67,747	\$ 70,904	\$ 70,904	\$ 72,676	Appointed - State Mandated
106	Deputy	35,493	36,629	36,629	37,645	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	950	940	940	950	1 employee
185	Educational Incentive -- Other County Employees	-	850	850	-	1 employee not certified yet
186	Longevity	960	1,320	1,320	1,440	2 employees
187	Overtime Pay	3,297	4,242	4,242	4,000	1 Elections this fiscal year
189	Other Salaries & Wages	12,398	13,421	13,421	16,640	part time
192	Election Commission	1,155	2,035	2,035	2,500	
193	Election Workers	18,608	38,916	38,916	22,000	1 Elections this fiscal year
201	Social Security	8,431	10,224	10,224	9,818	
204	Pensions	14,994	15,830	15,830	14,069	
206	Life Insurance	90	82	82	94	2 full time
207	Medical Insurance	13,738	14,181	14,181	14,300	
210	Unemployment Compensation	316	448	448	390	3 emp. + election workers
212	Employer Medicare Liability	1,974	2,402	2,402	2,296	
299	Other Fringe Benefits	500	500	500	500	3 emp. + election workers
307	Communication	812	500	266	300	
317	Data Processing Services	14,845	18,145	18,145	18,500	Microvote and Embry
320	Dues & Memberships	225	450	450	450	TACEO
330	Operating Lease Payments	-	-	-	3,900	KMBS Copier Lease
332	Legal Notices	3,520	7,000	6,000	4,000	PPB long ballots
334	Maintenance Agreements	4,391	4,425	4,425	600	Kardveyor (Copier moved to line 330)
336	Maintenance & Repair -- Equipment	445	400	375	500	
348	Postal Charges	2,075	3,270	3,270	3,200	
349	Printing, Stationary & Forms	1,738	3,200	2,400	2,500	
355	Travel	2,099	500	500	2,200	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	6,591	9,000	6,595	7,000	2 maintenance techs.
435	Office Supplies	3,921	4,000	3,998	4,000	
499	Other Supplies & Materials	1,970	1,655	1,655	1,800	
524	In Service/Staff Development	1,194	1,500	1,180	1,200	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	50	100	3,766	50	Notary Bonds & Misc
709	Data Processing Equipment	-	-	-	1,837	Technology Grant
	TOTAL ELECTION COMMISSION	\$ 224,527	\$ 267,069	\$ 265,949	\$ 251,354	
	51600 REGISTER OF DEEDS					
101	County Official	\$ 75,274	\$ 78,782	\$ 78,782	\$ 80,751	Elected - State Mandated
106	Deputy(ies)	127,646	132,870	133,074	136,642	4 positions
185	Educational Incentive -- Other County Employees	3,850	3,800	3,800	2,850	4 employees
186	Longevity	3,540	3,600	2,400	2,700	3 employees
201	Social Security	12,020	12,928	12,418	13,872	
204	Pensions	29,555	30,559	30,369	26,855	
206	Life Insurance	230	234	234	234	
207	Medical Insurance	34,346	35,454	35,454	35,750	
210	Unemployment Compensation	224	292	292	220	4 empl. not incl. elected official
212	Employer Medicare Liability	2,811	3,024	3,024	3,244	
299	Other Fringe Benefits	800	800	800	800	
307	Communication	295	406	505	450	
317	Data Processing Services	19,103	16,000	15,512	18,000	BIS - Offset by DP revenue
320	Dues & Memberships	640	785	785	810	COAT(INCR), TRA, MTRA
330	Operating Lease Payments	-	-	-	5,306	KMBS Copier & Postage Machine Lease
334	Maintenance Agreements	348	806	806	-	moved to line 330
337	Maintenance & Repair -- Office Equipment	2,654	4,500	3,303	-	moved to line 330
348	Postal Charges	3,928	3,000	-	2,500	
355	Travel	1,752	2,500	1,700	2,500	Periderms, Mileage & Lodging, Etc

Franklin County, TN		This includes the 2% COLA 2018			FY 2019-2020 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2017-2018	2018-2019	2018-2019	2019-2020	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
399	Other Contracted Services	4,476	8,000	6,500	10,000	Microfilming, Rebinding & Plat Scanning
435	Office Supplies	8,527	12,000	12,000	7,000	
508	Premium on Surety Bonds	-	50	50	50	Register & 1 Notaries
524	In Service/Staff Development	1,185	1,200	1,015	1,200	Meeting Registrations & Contracted In-Service Staff Development & Recert
711	Furniture & Fixtures	1,045	1,320	1,320	-	Shelves & Chairs
799	Other Capital Outlay	-	3,000	2,628	5,000	
	TOTAL REGISTER OF DEEDS	\$ 334,249	\$ 355,910	\$ 346,771	\$ 356,735	
	51720 PLANNING & ZONING					
105	Supervisor/Director	\$ 63,669	\$ 64,946	\$ 64,946	\$ 66,751	Appointed - Hourly
106	Deputy	39,499	40,290	40,290	41,412	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	1,620	1,740	1,740	1,860	2 employees
187	Overtime	796	1,010	1,010	-	Office Changing to Compensation Time
201	Social Security	6,375	6,675	6,675	6,964	
204	Pensions	15,104	15,174	15,174	13,482	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	13,514	14,515	14,515	14,300	
210	Unemployment Compensation	112	105	105	110	
212	Employer Medicare Liability	1,491	1,561	1,561	1,629	
299	Other Fringe Benefits	400	400	400	400	
307	Communication	690	760	217	220	
320	Dues and Memberships	25	25	25	25	TNAFPM
330	Operating Lease Payments	-	-	-	2,280	KMBS Copier Maintenance Lease (got rid of fax and printer cost)
332	Legal Notices, Recording & Court Cost	1,472	2,200	2,200	2,200	
334	Maintenance Agreement (Software)	1,300	2,000	1,900	1,300	ESRI (GIS)
337	Maintenance & Repair -- Office Equipment	1,165	1,200	1,042	-	Moved to line 330
338	Maintenance & Repair -- Vehicle	715	1,100	631	2,000	County Vehicle needs engine work
348	Postal Charges	800	600	600	800	
355	Travel	294	1,250	100	1,250	Periderms, Mileage & Lodging, TNAFPM Conference & Mandated Training
425	Gasoline	831	1,200	1,000	1,200	Increase due to activity
432	Library Books/Media	-	350	-	350	
435	Office Supplies	921	2,500	2,090	1,500	
508	Premiums on Corporate Surety Bonds	50	50	-	100	Notary Bonds
524	In Service/Staff Development	707	2,000	200	1,500	Meeting Registrations & Contracted In-Service Staff Development ESRI/GIS, TN Mandated Training TNAFPM Conference
599	Other Charges	-	-	-	30	Notary Application Fee
799	Other Capital Outlay	-	-	-	2,000	Non-Supply Items
	TOTAL PLANNING & ZONING	\$ 153,544	\$ 163,645	\$ 158,415	\$ 165,656	
	51800 COUNTY BUILDINGS					
105	Supervisor/Director	\$ 32,272	\$ 33,530	\$ 33,530	\$ 34,455	Appointed - Hourly
166	Custodial Personnel	140,438	147,193	142,380	154,850	6 positions
167	Maintenance Personnel	51,540	60,827	60,827	62,586	2 positions
186	Longevity	2,460	3,180	3,180	3,420	5 employees
187	Overtime	913	200	200	800	
189	Other Salaries & Wages	812	214	214	300	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	13,367	14,529	14,529	16,009	
204	Pensions	29,498	34,572	34,572	30,997	TCSR 14% to 12%
206	Life Insurance	394	417	417	421	
207	Medical Insurance	58,485	63,816	63,816	64,350	No increase Jan 1
210	Unemployment Compensation	544	448	448	495	
212	Employer Medicare Liability	3,126	3,398	3,398	3,744	
299	Other Fringe Benefits	1,800	1,800	1,800	1,800	9 employees
307	Communication	57,130	42,928	42,928	43,000	
321	Engineering Services	8,500	5,000	5,000	15,000	
334	Maintenance Agreement	34,288	39,000	39,000	40,000	ISP (Comcast), Others
335	Maintenance & Repair -- Buildings	109,619	122,000	120,000	105,000	Otis Elevator; Boiler Supply; Fire Ext Heat./Air & Nashville Chemical
336	Maintenance & Repair -- Equipment	14,813	18,000	14,837	17,000	Signal Voice, Rapiscan
338	Maintenance & Repair -- Vehicles	2,649	3,000	2,050	3,000	Routine maint & tire replacement
347	Pest Control	9,274	11,000	10,941	12,000	Co Wide Annual Bid Item
359	Disposal Services	6,392	8,000	8,000	8,000	Most County locations
399	Other Contracted Services	286,798	58,000	62,497	40,000	Sewanee Airport Grants 18/19 MOVED & Other
410	Custodial Supplies	17,937	28,000	23,000	28,000	
425	Gasoline	2,251	2,300	2,250	2,300	
451	Uniforms	2,032	2,500	2,500	3,200	
452	Utilities	403,134	460,000	460,000	460,000	
499	Other Supplies/Materials	1,182	1,200	1,081	1,200	

Franklin County, TN		This includes the 2% COLA 2018			FY 2019-2020 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2017-2018	2018-2019	2018-2019	2019-2020	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
599	Other Charges	3,956	4,500	5,350	4,500	
610	Principal on Capitalized Leases	50,509	-	-	-	
611	Interest on Capitalized Leases	1,806	-	-	-	
707	Building Improvements	109,557	370,000	368,343	200,000	HVAC Courthouse Reg of Deeds, etc.. Landscaping Courthouse
717	Maintenance Equipment	246	3,530	1,300	1,500	
799	Other Capital Outlay	28,416	39,000	34,410	50,000	Unexpected Building Exp during the year
	TOTAL COUNTY BUILDINGS	\$ 1,486,138	\$ 1,582,082	\$ 1,562,798	\$ 1,407,929	
	51900 Other General Administration - IT					
307	Communication	\$ 578	\$ 400	\$ 300	\$ 300	Verizon & Long Dist
334	Maintenance Agreement	10,560	15,500	15,000	20,000	Network Services, Email Server, Webhosting, Archive & Other (some moved from 51800)
399	Other Contracted Services	1,969	48,000	47,483	50,000	Individual's Contracted Services moved from 51800
499	Other Supplies & Materials	66	-	-	-	
599	Other Charges	-	400	350	400	Misc Software, Freight & Misc Charges
709	Data Processing Equipment	8,624	19,000	16,225	12,750	Departments IT Maintains
	Total Other General Administration - IT	\$ 21,797	\$ 83,300	\$ 79,358	\$ 83,450	
	52300 PROPERTY ASSESSOR					
101	County Official	\$ 75,274	\$ 78,582	\$ 78,582	\$ 80,751	Elected - State Mandated
106	Deputy(ies)	205,807	224,244	224,656	245,331	7 positions
185	Educational Incentive -- Other County Employees	950	950	950	3,500	4 Eligible employees
186	Longevity	1,200	1,200	1,200	1,500	1 employees
187	Overtime	2,617	6,000	6,834	7,000	Moved funds from PT
191	Board & Committee Fees	3,600	4,820	3,740	4,820	CBE
201	Social Security	17,359	19,207	18,944	21,347	
204	Pensions	36,768	43,740	43,830	40,749	TCRS 14% to 12%
206	Life Insurance	347	374	374	374	
207	Medical Insurance	51,616	56,726	56,726	57,200	No increase Jan 1
210	Unemployment Compensation	501	396	396	385	7 employees
212	Employer Medicare Liability	4,060	4,506	4,506	4,992	
299	Other Fringe Benefits	1,400	1,400	1,400	1,400	7 employees
308	Consultants	3,000	3,000	3,750	5,000	Tax Consultant - Appeals
309	Contracts with Gov't Agencies	11,667	42,000	42,000	42,000	Comptroller of Treasury & Divn of Property Assessments
312	Contracts with Private Agencies	30,036	34,000	32,188	34,000	PPR - Increase in Audits
320	Dues & Memberships	1,800	1,800	1,800	1,800	TAA
330	Operating Lease Payments	-	-	-	8,400	KMBS Copier Lease
332	Legal Notices, Recording & Court Cost	430	350	350	600	Herald Chronicle Increase in Rates
334	Maintenance Agreement	7,821	12,163	11,500	6,000	ESRI & ACES (KMBS moved to line 330)
337	Maintenance & Repair -- Office Equipment	-	-	-	1,000	
338	Maintenance & Repair -- Vehicles	448	160	160	1,500	
348	Postal Charges	9,799	8,820	2,816	9,800	
355	Travel	1,124	1,040	1,040	1,200	Periderms, Mileage & Lodging, Etc Increase in Training
425	Gasoline	1,031	2,000	1,300	2,000	
435	Office Supplies	3,212	4,000	3,992	4,200	
508	Premium on Surety Bonds	100	250	-	200	Notary Bonds
524	In Service/Staff Development	779	2,000	135	1,500	Meeting Registrations & Contracted In-Service Staff Development Increase in Training
599	Other Charges	685	1,200	789	1,000	
719	Office Equipment	1,019	2,335	-	3,000	
	TOTAL PROPERTY ASSESSOR	\$ 474,450	\$ 557,263	\$ 543,958	\$ 592,549	
	52400 COUNTY TRUSTEE					
101	County Official	\$ 75,274	\$ 78,782	\$ 78,782	\$ 80,751	Elected - State Mandated
106	Deputy(ies)	129,669	133,491	133,433	137,640	4 positions
185	Educational Incentive -- Other County Employees	2,850	2,850	2,850	1,900	2 employees
186	Longevity	3,120	3,240	3,240	2,280	3 employees
189	Other Salaries & Wages	1,493	3,264	900	2,500	Employee from County - shared or retiree
201	Social Security	12,737	13,790	13,600	14,004	
204	Pensions	29,749	31,147	30,683	27,111	TCRS 14% to 12%
206	Life Insurance	230	234	226	234	
207	Medical Insurance	34,346	35,460	35,454	35,750	No increase Jan 1
210	Unemployment Compensation	230	392	250	235	4 Ft & 1 Partial PT -- not incl. elected official
212	Employer Medicare Liability	2,989	3,225	3,175	3,275	
299	Other Fringe Benefits	800	800	800	800	4 employees
317	Data Processing Services	9,984	11,148	10,720	12,500	LGDP
320	Dues & Memberships	870	910	905	905	COAT & MTTA
330	Operating Lease Payments	-	-	-	1,400	KMBS Copier Maint
334	Maintenance Agreements	1,193	1,400	1,400	-	moved to line 330
348	Postage	8,552	10,500	10,286	10,750	

Franklin County, TN		This includes the 2% COLA 2018			FY 2019-2020 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2017-2018	2018-2019	2018-2019	2019-2020	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
355	Travel	1,329	2,400	2,023	2,000	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	5,730	6,800	6,441	6,600	Contracted Billing
435	Office Supplies	3,998	4,500	4,105	4,500	
508	Premium on Surety Bonds	-	-	-	50	Notary Bond
524	In Service/Staff Development	805	1,500	1,245	1,500	Meeting Registrations & Contracted In-Service Staff Development
	TOTAL COUNTY TRUSTEE	\$ 325,948	\$ 345,833	\$ 340,518	\$ 346,685	
	52500 COUNTY CLERK					
101	County Official	\$ 75,274	\$ 78,782	\$ 78,782	\$ 80,751	Elected - State Mandated
106	Deputy(ies)	272,416	277,600	277,295	320,956	9 FT Employees
169	Part Time Personnel	23,663	27,939	26,733	8,110	1 Employees
185	Educational Incentive -- Other County Employees	6,650	5,700	5,700	5,700	7 employees
186	Longevity	6,180	5,880	5,880	6,060	7 employees
201	Social Security	22,541	24,000	23,519	26,265	
204	Pensions	50,697	51,500	49,345	47,753	TCRS 14% to 12%
206	Life Insurance	417	422	417	469	
207	Medical Insurance	61,715	63,300	63,188	71,500	No increase Jan 1
210	Unemployment Compensation	546	700	601	565	
212	Employer Medicare Liability	5,342	5,650	5,630	6,143	
299	Other Fringe Benefits	1,900	2,050	2,050	2,050	
307	Communication	597	500	530	500	
317	Data Processing Services	22,965	22,440	22,440	23,000	BIS
320	Dues & Memberships	775	810	810	840	COAT & CCA
330	Operating Lease Payments	-	-	-	3,600	KMBS Copier & Postage Machine Rental
334	Maintenance Agreements	2,206	3,384	2,889	-	moved to line 330
348	Postal Charges	8,000	8,000	8,031	8,000	Postage
355	Travel	2,030	2,550	2,733	2,800	Periderms, Mileage & Lodging, Etc added for Orientation
399	Other Contracted Services	150	900	516	400	microfilming, install datamax printer
435	Office Supplies	7,015	7,400	7,275	7,025	
508	Premium on Surety Bonds	-	-	-	100	Notary bond
524	In Service/Staff Development	1,005	1,240	1,240	1,400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	-	-	475	Herald Chronicle, Lexis Nexis & NADA Guide
709	Data Processing Equipment	4,100	5,125	5,125	5,500	
790	Other Equipment	-	550	-	1,000	
	TOTAL COUNTY CLERK	\$ 576,184	\$ 596,422	\$ 590,729	\$ 630,962	
	52900 FINANCE DEPARTMENT					
105	Supervisor/Director	\$ 68,068	\$ 69,429	\$ 69,429	\$ 70,818	Appointed - Salary
106	Deputy Director	58,067	59,229	59,230	60,414	1 position - Salary
119	Accountants/Bookkeepers	295,332	320,746	320,746	347,944	9 positions (last year new person only 6 mos.)
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 appointed official
185	Educational Incentive -- Other County Employees	7,300	7,600	7,600	7,600	8 employees
186	Longevity	7,740	8,040	8,040	8,640	9 employees
201	Social Security	25,135	27,638	26,794	30,911	
204	Pensions	61,524	64,420	63,134	59,841	TCRS 14% to 12%
206	Life Insurance	440	468	468	515	
207	Medical Insurance	61,717	67,857	67,857	71,500	No increase Jan 1
210	Unemployment Compensation	559	550	550	605	
212	Employer Medicare Liability	5,878	6,464	6,266	7,229	
299	Other Fringe Benefits	2,000	2,100	2,100	2,200	
307	Communication	2,845	2,220	1,990	2,200	
317	Data Processing Services	34,072	30,000	30,000	30,000	LGDP software updates Accounting, Fixed Assets, Payroll, Purchasing, Doc Archive
320	Dues & Memberships	634	654	654	654	TASBO, TGFOA, GFOA, SHRM, HRSHRM
330	Operating Lease Payments	-	-	-	6,800	KMBS Copier/Printers & Pitney lease
334	Maintenance Agreements	10,233	12,463	10,975	5,700	ADT & PAPERLESS PAY (copier/post machine moved to line 330)
348	Postage	4,206	4,400	4,200	4,400	Pitney Bowes Postage
355	Travel	4,583	4,800	4,424	4,800	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	1,192	675	675	940	Doc. Shred, PO Box, Lock Box & Website
435	Office Supplies	10,440	12,103	12,319	13,250	
508	Premium on Surety Bonds	50	114	64	50	notary bonds
524	In Service/Staff Development	3,960	4,015	3,715	4,200	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,134	1,725	1,666	1,500	Misc odd expenses - (The Herald, etc)
709	Data Processing Equipment	1,550	16,766	16,552	1,500	
	TOTAL FINANCE DEPARTMENT	\$ 669,609	\$ 725,426	\$ 720,398	\$ 745,161	
	53100 CIRCUIT COURT					
101	County Official	\$ 75,274	\$ 78,782	\$ 78,782	\$ 80,751	Elected - State Mandated
106	Deputy(ies)	538,009	549,660	549,660	564,632	14 Positions

Franklin County, TN		This includes the 2% COLA 2018			FY 2019-2020 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
169	Part Time Personnel	16,696	22,478	19,685	18,360	
185	Educational Incentive -- Other County Employees	3,800	7,200	3,800	7,200	8 Employees
186	Longevity	9,300	10,440	10,440	11,100	14 Employees
187	Overtime Pay	875	2,040	978	1,500	
194	Jury & Witness Fees	3,833	10,000	2,292	10,000	
201	Social Security	38,261	41,488	39,351	42,590	
204	Pensions	88,209	91,180	90,215	80,247	TCRS 14% to 12%
206	Life Insurance	698	702	702	702	
207	Medical Insurance	96,168	99,288	98,466	100,100	No increase Jan 1
210	Unemployment Compensation	873	1,572	713	895	14 ft & pt
212	Employer Medicare Liability	8,948	3,703	9,203	9,961	
299	Other Fringe Benefits	3,100	3,400	3,200	3,400	
307	Communication	900	1,002	1,002	1,025	Long Distance
317	Data Processing Services	30,986	33,317	33,317	34,632	LGC Software & Hardware Maint
320	Dues & Memberships	715	750	660	750	COAT & MTSCCA
330	Operating Lease Payments	-	-	-	12,400	KMBS Copier & Pitney Machine Lease
332	Legal Notices, Recording & Court Cost	245	850	700	700	Grand Jury Ads
334	Maintenance Agreements	10,980	12,330	12,367	-	moved to line 330
348	Postal Charges	9,156	9,200	5,000	10,000	
355	Travel	2,675	2,424	2,591	2,800	Periderms, Mileage & Lodging, Etc
358	Remittance of Revenues Collected	2,527	17,000	16,264	17,000	Offset by 100% Revenue
399	Other Contracted Services	1,910	2,100	2,100	2,000	Accurint & TXT Signal
432	Library Books & Media	1,091	1,500	1,150	600	TCA Updates
435	Office Supplies	7,312	10,000	9,275	9,000	
508	Premium on Surety Bonds	50	100	-	100	Notary Bonds
524	In Service/Staff Development	1,405	2,000	1,485	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	14	115	114	125	
709	Data Processing Equipment	2,282	135	-	-	
790	Other Equipment	-	-	-	2,000	
	TOTAL CIRCUIT COURT	\$ 956,292	\$ 1,014,756	\$ 993,512	\$ 1,026,570	Increase in Budget from original due to Victims Assistance Payments \$17K
	53300 GENERAL SESSIONS COURT					
101	County Official	\$ 152,749	\$ 155,956	\$ 155,956	\$ 159,699	Elected - State Mandated 2.4% increase
106	Deputy(ies)	79,685	81,301	81,301	83,543	2 positions
185	Educational Incentive -- Other County Employees	-	850	-	850	1 Employee
186	Longevity	-	-	-	300	
201	Social Security	12,834	14,786	13,156	15,177	
204	Pensions	32,597	33,392	33,391	29,379	TCRS 14% to 12%
206	Life Insurance	136	140	140	140	
207	Medical Insurance	20,607	21,276	21,275	21,450	No increase Jan 1
210	Unemployment Compensation	112	196	149	110	
212	Employer Medicare Liability	3,325	3,458	3,413	3,549	
299	Other Fringe Benefits	400	400	400	400	
307	Communication	404	850	-	-	
330	Operating Lease Payments	-	-	-	1,400	KMBS Copier Lease
336	Maintenance & Repair -- Equipment	1,352	1,610	1,610	-	moved to line 330
348	Postage	150	150	150	150	
355	Travel	858	1,250	1,100	1,200	Periderms, Mileage & Lodging, Etc
432	Library Books & Media	1,052	750	750	600	TAM, TCSA & Lexis Nexis
435	Office Supplies	824	1,780	1,780	1,500	
524	In Service/Staff Development	275	430	430	430	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	56	300	300	300	
719	Office Equipment	677	-	-	-	
790	Other Equipment	-	-	-	1,500	
	TOTAL GENERAL SESSIONS COURT	\$ 308,093	\$ 318,875	\$ 315,301	\$ 321,678	
	53330 DRUG COURT PROGRAM					
105	Supervisor/Director	\$ 47,476	\$ 48,426	\$ 48,426	\$ 49,394	Appointed - Salary
186	Longevity	480	540	540	600	1 employee
189	Other Salaries & Wages	19,299	22,277	22,261	22,898	1 employee
201	Social Security	3,583	4,442	4,061	4,544	
204	Pensions	8,073	10,033	10,028	8,798	TCRS 14% to 12%
206	Life Insurance	81	94	83	94	
207	Medical Insurance	12,626	14,184	14,181	14,300	No increase Jan 1
210	Unemployment Compensation	159	196	101	110	2 employee
212	Employer Medicare Liability	838	1,039	950	1,063	
299	Other Fringe Benefits	400	400	400	400	2 employees
307	Communication	646	800	488	500	Cell Phone expense
	TOTAL DRUG COURT PROGRAM	\$ 93,661	\$ 102,431	\$ 101,519	\$ 102,700	

Franklin County, TN		This includes the 2% COLA 2018			FY 2019-2020 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2017-2018	2018-2019	2018-2019	2019-2020	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
53400	CHANCERY COURT					
101	County Official	\$ 75,274	\$ 78,782	\$ 78,782	\$ 80,751	Appointed - State Mandated
106	Deputy	67,455	70,925	67,493	72,901	2 positions
201	Social Security	8,680	9,307	8,960	9,551	
204	Pensions	16,901	21,019	20,534	18,490	TCRS 14% to 12%
206	Life Insurance	129	140	140	140	
207	Medical Insurance	20,051	21,276	21,272	21,450	No increase Jan 1
210	Unemployment Compensation	189	294	154	165	2 employees
212	Employer Medicare Liability	2,030	2,177	2,096	2,234	
299	Other Fringe Benefits	400	400	400	400	2 employees
307	Communication	27	50	29	30	
317	Data Processing Services	17,510	18,680	18,143	19,222	LGC increase Software Maintenance & Backup Verification \$150
320	Dues & Memberships	625	750	750	770	COAT & State Court Clerk Association
330	Operating Lease Payments	-	-	-	3,600	KMBS Copier & Pitney Machine Lease
332	Legal Notices	-	-	-	2,200	Annual Delinquent Notice
334	Maintenance Agreements	3,658	3,603	3,555	-	moved to line 330
348	Postal Charges	1,500	1,500	1,500	1,500	Postage Rate Increase
355	Travel	595	800	609	700	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	529	1,000	650	1,000	Microfilming, Bank Lock Box Rental & Website Domain
432	Library Books & Media	1,303	1,000	958	1,300	Lexis Nexis/ Thompson
435	Office Supplies	2,288	2,665	2,303	2,050	
508	Premium on Surety Bonds	-	114	114	150	Notary Bonds
599	Other Charges	-	150	15	50	
790	Other Equipment	-	-	-	1,750	
	TOTAL CHANCERY COURT	\$ 219,144	\$ 234,632	\$ 228,457	\$ 240,405	
53500	JUVENILE COURT					
103	Assistant	\$ 47,798	\$ 48,755	\$ 48,755	\$ 50,112	1 position
106	Deputy(ies)	43,451	44,325	44,325	45,555	1 position
186	Longevity	1,920	2,040	2,040	2,100	2 employees
201	Social Security	5,147	5,491	5,491	6,086	
204	Pensions	13,100	13,373	13,373	11,783	TCRS 14% to 12%
206	Life Insurance	94	94	94	94	
207	Medical Insurance	13,738	14,181	14,181	14,300	No increase Jan 1
210	Unemployment Compensation	112	94	94	110	2 employees
212	Employer Medicare Liability	1,204	1,284	1,284	1,423	
299	Other Fringe Benefits	400	400	400	400	2 employees
307	Communication	842	736	736	800	
320	Dues & Memberships	80	80	80	80	
355	Travel	1,303	1,878	1,878	2,000	Periderms, Mileage & Lodging, Etc
432	Library Books/Media	767	1,069	1,069	1,100	Lexis Nexis/ Thompson
435	Office Supplies	199	329	329	500	
499	Other Supplies & Materials	80	90	90	250	Drug Test Supplies
524	In Service/Staff Development	300	1,096	1,096	1,100	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	25	25	250	
799	Other Equipment	-	-	-	2,000	
	TOTAL JUVENILE COURT	\$ 130,535	\$ 135,340	\$ 135,340	\$ 140,044	
53700	JUDICIAL COMMISSIONERS					
101	Judicial Commissioners	\$ 68,545	\$ 72,546	\$ 67,997	\$ 74,511	3 positions
169	Part Time Personnel	14,730	9,000	8,552	19,000	4 positions
186	Longevity	2,100	2,220	2,220	1,620	2 employees
187	Overtime Pay	28,578	31,270	29,720	29,000	
201	Social Security	6,824	7,664	6,188	7,749	
204	Pensions	13,590	14,601	11,531	12,723	TCRS 14% to 12%
206	Life Insurance	117	140	125	140	
207	Medical Insurance	20,607	21,276	21,272	21,450	No increase Jan 1
210	Unemployment Compensation	267	588	182	277	
212	Employer Medicare Liability	1,596	1,792	1,455	1,812	
299	Other Fringe Benefits	800	900	900	850	
320	Dues & Memberships	375	375	375	375	JCA
330	Operating Lease Payments	-	-	-	500	KMBS Printer Lease
334	Maintenance Agreements	73	450	438	-	moved to line 330
355	Travel	-	1,500	250	2,000	Periderms, Mileage & Lodging, Etc
435	Office Supplies	-	200	-	200	
524	In Service/Staff Development	-	-	-	400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	50	-	50	
790	Other Equipment	-	-	-	750	
	TOTAL JUDICIAL COMMISSIONERS	\$ 158,202	\$ 164,572	\$ 151,205	\$ 173,407	

Franklin County, TN		This includes the 2% COLA 2018			FY 2019-2020 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2017-2018	2018-2019	2018-2019	2019-2020	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
53900	OTHER ADMINISTRATION OF JUSTICE GRANT					SAMHSA Grant 100% Grant Yr 9/30/19 - 9/29/20
309	Contracts With Government Agencies	-	\$ 65,000	\$ 69,103	\$ 44,103	
312	Contracts With Private Agencies	-	170,000	170,897	120,897	
	TOTAL OTHER ADMINISTRATION OF JUSTICE GRANT	\$ -	\$ 235,000	\$ 240,000	\$ 165,000	
53900	OTHER ADMINISTRATION OF JUSTICE					
399	Other Contracted Services	\$ 18,842	49,800	36,368	50,000	Court Ordered Mental Health Exams
	TOTAL OTHER ADMINISTRATION OF JUSTICE	\$ 18,842	\$ 49,800	\$ 36,368	\$ 50,000	
53910	PROBATION SERVICES					
105	Supervisor/Director	\$ 45,004	\$ 46,180	\$ 46,180	\$ 47,467	Appointed
106	Deputies	-	-	-	60,907	2 Full Time Positions
169	Part Time Personnel	17,133	17,964	17,767	-	1 pos 26 hrs per wk PT no benefits
186	Longevity	420	480	480	540	1 employee
189	Other Salaries & Wages	30,923	30,000	28,940	-	1 Full time hourly position
201	Social Security	5,680	6,008	5,720	6,784	
204	Pensions	9,894	11,055	10,640	13,134	TCRS 14% to 12%
206	Life Insurance	94	94	94	141	
207	Medical Insurance	13,738	14,184	14,181	21,450	No increase Jan 1
210	Unemployment Compensation	174	294	147	165	3 employees
212	Employer Medicare Liability	1,328	1,405	1,338	1,587	
299	Other Fringe Benefits	500	400	400	500	3 employees
307	Communication	14	20	14	20	
348	Postage	-	100	-	-	
413	Drugs & Medical Supplies	1,800	2,500	2,500	2,500	
435	Office Supplies	1,737	2,500	2,463	2,300	
599	Other Charges	-	100	-	150	
709	Data Processing Equipment	-	800	-	-	
790	Other Equipment	-	-	-	1,500	Computer Replacement
	TOTAL PROBATION SERVICES	\$ 128,439	\$ 134,085	\$ 130,864	\$ 159,144	
54110	SHERIFF'S DEPARTMENT					
101	County Official	\$ 82,802	\$ 86,661	\$ 86,661	\$ 88,827	Elected - State Mandated
103	Assistant(s)	62,133	63,376	63,376	64,643	1 position
105	Supervisor/Director (of Warrant Officers)	49,126	52,148	53,197	53,398	1 position
106	Deputy(ies)	629,659	650,236	647,264	668,652	15 positions (4 Corp/11 Dep) Budgeted
108	Investigator(s)	279,101	284,700	285,371	291,888	6 positions
109	Captains	116,135	118,457	118,457	120,826	2 salary positions
115	Sergeants	231,979	240,070	235,581	240,946	5 positions
119	Accountants	74,972	77,035	71,401	79,051	2 positions
138	Computer Technician	42,574	43,578	43,576	44,792	1 position
140	Salary Supplements	35,911	43,800	36,300	43,800	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA, Educational
160	Guards (Courthouse Security)	250,235	250,000	257,816	254,995	1 FT position , PT varies
169	Part Time Personnel	26,396	42,000	42,071	55,410	PT positions vary
170	School Resource Officer	448,689	509,860	509,800	523,650	12 Positions
186	Longevity	27,000	29,640	30,240	29,400	38 employees
187	Overtime Pay	130,081	130,000	126,347	100,000	
189	Other Salaries & Wages	45,552	54,282	45,043	56,100	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	149,663	160,029	156,515	169,104	TCRS 14% to 12%
204	Pensions	323,706	321,466	321,794	295,571	
206	Life Insurance	2,115	2,180	2,180	2,200	No increase Jan 1
207	Medical Insurance	282,436	295,000	293,885	327,685	
210	Unemployment Compensation	3,352	3,550	2,951	4,440	
212	Employer Medicare Liability	35,698	37,875	37,334	39,548	
299	Other Fringe Benefits	10,300	11,000	11,000	11,100	
307	Communication	39,592	33,000	31,707	33,000	BOE \$7,000 for SRO Cell Phones (\$5K)
312	Contracts with Private Agencies	11,431	18,000	15,507	16,230	Archive Social, OVC, LLC Phone App, LiveVault, LeadsonLine, Tracking Products, TBI, Nexus & NICUSA
320	Dues & Memberships	2,820	2,820	2,735	2,820	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA
330	Operating Lease Payments	-	-	-	15,270	KMBS Copier, Pitney Machine, M&M Micro & Bumpus Harley
334	Maintenance Agreements	17,629	23,300	18,771	10,650	Team Viewer, Eagle Advantage & Local Gov Corp
336	Maintenance & Repair -- Equipment	1,024	2,000	3,225	2,250	Phone System & Other Equipment Repair
338	Maintenance & Repair -- Vehicles	196,555	145,410	157,106	140,000	Various vendors as needed
340	Medical and Dental Services	3,300	1,000	600	2,000	Pre-employment & Post Accident
348	Postal Charges	2,121	1,500	1,557	1,800	
355	Travel	21,676	16,000	17,228	16,000	Periderms, Mileage & Lodging, Etc
412	Diesel Fuel	8,736	11,400	10,023	12,000	
425	Gasoline	161,471	142,000	146,274	145,000	

Franklin County, TN		This includes the 2% COLA 2018			FY 2019-2020 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2017-2018	2018-2019	2018-2019	2019-2020	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
431	Law Enforcement Supplies	8,443	13,500	12,910	10,000	ammo, holsters, etc.
435	Office Supplies	9,044	1,100	11,610	10,000	In Office supplies
442	Propane Gas	24	500	75	1,000	
450	Tires & Tubes	22,117	20,000	22,240	22,000	
451	Uniforms	10,225	16,480	18,401	15,000	Weekly & New Issues for Officers
499	Other Supplies & Materials	1,920	2,200	1,996	2,500	Other Officer supplies
508	Premium on Surety Bonds	75	75	75	75	Sheriff, Deputy & Notaries
524	In Service/Staff Development	12,299	9,000	10,278	13,000	Meeting Registrations & Contracted In-Service Staff Development CARRY SRO
525	Constitutional Officers' Operating Expenses	350	500	150	500	
599	Other Charges	6,693	11,160	11,000	12,000	Unexpected Charges & Expenses
599	Other Charges - for Cadet Program	2,030	1,000	1,000	1,000	Cadet Program funded by Contributions
599	Other Charges -- for Reserves	2,339	27,374	13,417	12,000	Reserve Program funded by Co & Contribut.
709	Data Processing Equipment	21,986	-	-	-	moved to 790
716	Law Enforcement Equipment	19,053	-	-	-	moved to 790
718	Motor Vehicles	79,946	79,218	80,310	205,380	New Vehicle rotation - request \$77,000 from prior yr (\$65,380 left)
790	Other Equipment	-	53,218	52,602	38,000	All Equipment
799	Other Capital Outlay	-	2,000	-	-	BOE \$7,000 for SRO Cell Phones (\$2K)
	TOTAL SHERIFF'S DEPARTMENT	\$ 4,002,514	\$ 4,140,697	\$ 4,118,957	\$ 4,305,500	
	54160 ADMINISTRATION OF THE SEX OFFENDER					
160	Guards	\$ 9,697	\$ 10,645	\$ 8,603	\$ 12,000	2 positions - PT
201	Social Security	614	667	540	756	
210	Unemployment Compensation	56	41	41	110	2 employees
212	Employers Medicare Liability	144	156	127	177	
299	Other Fringe Benefits	200	100	100	200	2 employees
358	Remittance of Revenue Collections	2,350	2,350	300	2,350	Sex Offender Registry State Portion
	TOTAL ADMIN OF SEX OFFENDER	\$ 13,061	\$ 13,959	\$ 9,711	\$ 15,593	
	54210 JAIL					
103	Assistants	\$ 58,067	\$ 59,229	\$ 59,229	\$ 60,413	1 position
106	Deputy Assistant	39,872	40,410	39,725	43,611	1 position
131	Medical Personnel	83,488	84,668	85,043	92,150	2 positions
140	Salary Supplement - Educational	7,500	7,500	6,000	7,500	Civil Service Contract
160	Guards	562,434	616,729	623,126	995,110	31 positions (4 Corp, 6 Serg)
165	Cafeteria Personnel	51,656	50,325	48,390	51,427	2 positions
167	Maintenance Personnel	35,857	36,645	37,028	37,639	1 position
169	Part Time Personnel	74,075	118,420	120,354	70,007	
186	Longevity	6,240	5,640	4,140	4,500	7 employees
187	Overtime	40,505	108,671	110,598	15,931	
189	Other Salaries & Wages	26,202	28,865	30,308	19,770	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	59,316	70,774	70,128	87,064	
204	Pensions	119,473	92,622	117,950	141,959	TCRS 14% to 12%
206	Life Insurance	1,104	1,225	1,221	1,732	
207	Medical Insurance	151,121	182,228	179,199	257,400	No increase Jan 1
210	Unemployment Compensation	1,950	2,174	2,058	3,055	
212	Employer Medicare Liability	14,000	16,582	16,582	20,362	
299	Other Fringe Benefits	5,700	6,800	6,800	6,200	
334	Maintenance Agreements	23,031	25,595	28,351	26,725	Cummins South, Simplex Grinnell, Stanley & Fire Ext Sales
335	Maintenance & Repair -- Buildings	20,816	19,800	19,800	20,500	Various vendors as needed
336	Maintenance & Repair -- Equipment	27,097	13,770	9,219	15,000	Various vendors as needed
340	Medical and Dental Services	22,741	24,000	25,000	25,000	Psych test, Pre-employment & Post Accident Dr. Wert \$15K Jail Doctor
347	Pest Control	1,625	1,500	1,500	2,000	Bid Item
354	Transportation Other Than Students	11,982	6,393	9,611	8,000	Prisoner Transports
355	Travel	1,389	1,587	1,587	3,000	Periderms, Mileage & Lodging, Etc
359	Disposal Fees	2,772	4,597	3,629	5,000	
410	Custodial Supplies	47,037	69,146	78,556	70,000	Inmate population increase
422	Food Supplies	307,799	316,000	348,145	320,000	Inmate Increase & Cost
431	Law Enforcement Supplies	258	1,120	1,120	1,000	Jail Officer Supplies
441	Prisoner Clothing	17,540	12,000	13,839	18,000	Inmate population increase
451	Uniforms	1,519	6,000	6,000	8,000	Weekly & New Issues for Officers
499	Other Supplies/Materials	2,496	2,710	3,271	3,000	
507	Medical Claims	562,827	1,000,000	887,509	850,000	Inmate Expense
524	In Service/Staff Development	1,876	1,530	1,223	5,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	7,520	7,499	7,000	8,000	non-recurring items
707	Building Improvements	-	14,500	12,015	-	Replace Existing Cell lights
709	Data Processing Equipment	2,319	-	-	-	
790	Other Equipment	2,412	6,682	7,331	10,000	All Equipment Needs
	TOTAL JAIL	\$ 2,403,616	\$ 3,063,936	\$ 3,022,585	\$ 3,314,055	

Franklin County, TN		This includes the 2% COLA 2018			FY 2019-2020 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2017-2018	2018-2019	2018-2019	2019-2020	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
						New Program added last year Jan 1 (2018/19 Year also included Tech Grant that was 100% = \$105,000)
54230	COMMUNITY REENTRY PROGRAM					
189	Other Salaries and Wages	\$ -	\$ 64,567	\$ 60,758	\$ 130,000	2 FT & 1 PT
201	Social Security	-	4,030	3,767	8,097	
204	Pensions	-	-	184	15,676	TCRS 14% to 12%
206	Life Insurance	-	71	54	140	
207	Medical Insurance	-	10,821	6,554	14,300	No increase Jan 1
210	Unemployment Compensation	-	255	126	165	
212	Employer Medicare Liability	-	1,088	865	1,894	
299	Other Fringe Benefits	-	-	-	600	
312	Contracts With Private Agencies - TE15 Grant	192,500	90,080	90,080	-	Staff Expenses
330	Operating Lease Payments	-	-	-	2,800	KMBS Copier Lease
355	Travel	6,406	523	509	3,900	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	5,675	1,750	1,750	-	Accounting & Evaluation Services
499	Other Supplies & Materials	1,061	2,674	2,671	6,000	Copier and Misc Office
524	In Service/Staff Development	-	-	-	500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges - TE15 Grant	43,658	14,605	14,605	-	Liability Ins & Workman's Comp Ins
790	Other Equipment	-	-	-	1,000	upgrade computers
	TOTAL COMMUNITY REENTRY PROGRAM	\$ 249,300	\$ 190,463	\$ 181,923	\$ 185,072	
54230	COMMUNITY REENTRY PROGRAM GRANT - RECID					Grant 100% State Recidivism 3 Yrs (Grant Yr Mar 1 - Feb 29)
105	Supervisor/Director - RECID	\$ -	\$ 6,240	\$ 1,680	\$ 4,440	1 PT
135	Assessment Personnel - RECID	-	39,520	10,702	28,139	1 FT
169	Part-time Personnel - RECID	-	17,472	4,320	13,023	1 PT
201	Social Security	-	3,920	1,018	2,827	
204	Pensions	-	5,533	-	5,476	
206	Life Insurance	-	47	8	35	
207	Medical Insurance	-	7,150	1,787	5,363	
210	Unemployment Compensation	-	108	78	80	
212	Employer Medicare Liability	-	917	238	661	
355	Travel	-	1,200	-	1,200	
499	Other Supplies & Materials	-	1,226	558	668	
	TOTAL COMMUNITY REENTRY PROGRAM GRANTS	\$ -	\$ 83,333	\$ 20,389	\$ 61,912	
54240	JUVENILE SERVICES GRANT					JAG - Prevention Coalition Grant 100% (3 Yrs)
349	Printing, Stationery And Forms - JAG	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	
351	Rentals - JAG	-	9,056	9,056	12,820	
355	Travel - JAG	-	2,000	2,000	2,000	
399	Other Contracted Services - JAG	-	46,981	46,981	59,320	
499	Other Supplies And Materials - JAG	-	21,103	21,103	12,000	
504	Indirect Cost - JAG	-	1,760	1,760	1,760	
524	In-service/Staff Development - JAG	-	4,000	4,000	4,000	
599	Other Charges - JAG	-	8,000	8,000	7,100	
790	Other Equipment - JAG	-	6,100	6,100	-	
	TOTAL JUVENILE SERVICES GRANT	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	
54240	JUVENILE SERVICES					
312	Contracts with Private Agencies	\$ 4,725	\$ 28,000	\$ 28,000	\$ 35,000	Juvenile Detention Qty increased
399	Other Contracted Services	4,564	7,520	7,500	7,500	Interpreter's services
	TOTAL JUVENILE SERVICES	\$ 9,289	\$ 35,520	\$ 35,500	\$ 42,500	
54410	CIVIL DEFENSE					
105	Supervisor/Director	\$ 52,582	\$ 53,634	\$ 53,634	\$ 54,706	Appointed - Salary
106	Deputy	25,053	36,156	36,156	41,412	1 employee
187	Over Time	5,355	-	-	-	Utilize Comp Time
201	Social Security	4,376	5,333	5,333	5,984	2 employees
204	Pensions	10,153	9,920	9,920	11,586	TCRS 14% to 12%
206	Life Insurance	74	94	94	94	2 employees
207	Medical Insurance	11,402	13,597	13,597	14,300	No Jan 1 Increase
210	Unemployment Compensation	170	118	118	110	2 employees
212	Employer Medicare Liability	1,093	1,247	1,247	1,400	2 employees
299	Other Fringe Benefits	400	400	400	400	2 employees
307	Communication	3,628	2,717	2,717	2,750	
320	Dues & Memberships	-	110	110	110	EMAT fees
330	Operating Lease Payments	-	-	-	3,075	KMBS Copier Lease & NOA Tower Space Lease
335	Maintenance & Repair -- Building	151	4,500	3,281	1,500	EOC Misc Repairs
336	Maintenance & Repair -- Equipment	578	2,700	2,130	4,400	Cummins Generator
338	Maintenance & Repair -- Vehicles	1,088	2,300	2,168	4,000	2 Trucks (Transmission Rebuild)
355	Travel	81	500	249	500	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	2,299	8,053	8,053	7,025	Satcom, DishNwork, SWC
412	Diesel Fuel	579	1,500	1,000	1,200	Prime Mover, EOC Gen & ICT
425	Gasoline	1,757	2,200	1,978	2,025	

Franklin County, TN		This includes the 2% COLA 2018			FY 2019-2020 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2017-2018	2018-2019	2018-2019	2019-2020	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
435	Office Supplies	1,420	1,500	770	1,000	
499	Other Supplies & Materials	2,829	2,125	2,076	2,500	EOC & Training /Drill Supplies
524	In-Service/Staff Development	525	1,000	570	800	Meeting Registrations & Contracted In-Service Staff Development inc volunteers
599	Other Charges	873	1,000	842	1,000	ICT Internet
790	Other Equipment	2,992	5,000	3,836	5,000	EOC Upgrades, Response Equipment, Communications, PPE & Portable Generators
	TOTAL CIVIL DEFENSE	\$ 129,458	\$ 155,704	\$ 150,279	\$ 166,877	
54420 RESCUE SQUAD						
316	Contributions					
320	Dues & Memberships	\$ 410	\$ 500	\$ 500	\$ 500	TARS Dues
336	Maintenance & Repair - Equipment	-	2,300	2,300	1,500	
338	Maintenance & Repair - Vehicles	-	90	90	2,500	Diesel Boat needs mechanical work
399	Other Contracted Services	-	-	-	5,000	Rescue Dive & Drone Classes
412	Diesel Fuel	98	250	250	350	
425	Gasoline	494	725	725	1,000	
499	Other Supplies & Materials	1,497	1,700	1,700	2,000	
524	In-Service Staff Development	-	1,600	1,600	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	3,329	325	325	250	
790	Other Equipment	25,009	11,780	11,780	10,000	SCUBA Equipment & PPE for Water Rescue
799	Other Capital Outlay	-	5,000	-	9,900	*Will need 18/19 funds for 19/20 Capital Needs
	TOTAL RESCUE SQUAD	\$ 30,837	\$ 24,270	\$ 19,270	\$ 35,000	
54490 CONSOLIDATED COMMUNICATIONS						
103	Assistant	\$ 37,593	\$ 37,735	\$ 37,735	\$ 40,211	1 employee
105	Supervisor/Director	47,982	48,942	48,942	49,921	Appointed -Salary
148	Dispatchers/Radio Operators	411,207	411,930	411,930	451,037	14 employees
184	Educational Incentive -- Co. Official/Admin. Officer	-	850	850	950	1 employee
185	Educational Incentive -- Other County Employees	-	850	850	950	1 employee
186	Longevity	3,540	4,020	4,020	4,980	6 employees
187	Overtime Pay	23,499	22,192	22,192	21,930	Fill in for short Staff
189	Other Salaries & Wages	18,334	18,416	18,416	16,000	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	32,766	33,348	33,348	36,529	
204	Pensions	68,664	75,733	75,733	70,725	TCRS 14% to 12%
206	Life Insurance	725	733	733	749	
207	Medical Insurance	89,299	84,437	84,437	107,250	No Increase Jan 1 (Short Staffed Prior Years)
210	Unemployment Compensation	1,028	1,028	1,028	880	
212	Employer Medicare Liability	7,663	7,800	7,800	8,543	
299	Other Fringe Benefits	3,000	3,200	3,200	3,200	16 employees
307	Communication	19,254	16,617	16,617	17,000	ATT& Verizon, Century Link
312	Contracts with Private Agencies	16,791	15,000	12,450	13,000	TBI , Flat Earth, Priority Dispatch, Diverse, Weather Tap, Replay Systems
330	Operating Lease Payments	-	-	-	4,300	KMBS Copier Lease
334	Maintenance Agreements	4,359	-	-	-	Move to line 336
336	Maintenance & Repair -- Equipment	5,362	6,500	6,350	2,100	Phones/Radios/Monitors (copier move to line 330)
338	Maintenance & Repair -- Vehicles	887	1,200	464	1,000	
348	Postage	98	100	55	98	Mail Reports, TBI Documents, etc
355	Travel	6,828	7,500	5,150	7,000	Periderms, Mileage & Lodging, Etc
425	Gasoline	817	900	800	825	
435	Office Supplies	5,823	5,500	4,750	5,900	
451	Uniforms	1,000	900	500	900	
524	In Service/Staff Development	6,781	5,000	5,000	5,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	381	225	225	550	Voiance Interpreter Service, etc
708	Communication Equipment	690	-	-	-	
709	Data Processing Equipment	229	-	-	-	
790	Other Equipment	1,977	3,400	3,400	4,000	Comm/Data Processing Equipment
	TOTAL CONSOLIDATED COMMUNICATIONS	\$ 816,577	\$ 814,056	\$ 806,975	\$ 875,528	
54610 COUNTY CORONER						
399	Other Contracted Services	\$ 6,000	\$ 6,204	\$ 6,204	\$ 6,500	Contract inc \$1,650 per
507	Medical Claims (Autopsy Expenses)	28,076	41,740	38,500	30,000	Estimated (Dr. Wert Coroner \$6K)
599	Other Charges	-	-	-	500	Coroner Supplies
	TOTAL COUNTY CORONER	\$ 34,076	\$ 47,944	\$ 44,704	\$ 37,000	
54710 PUBLIC SAFETY GRANTS						Grants (100%) rebudget carryover
187	Overtime Pay	\$ 4,122	\$ 7,886	\$ 3,669	\$ 6,390	Impaired Drivers Grant
201	Social Security	247	445	219	359	
204	Pensions	577	1,009	514	799	
207	Medical Insurance	306	1,182	359	972	
210	Unemployment Compensation	2	110	4	106	

Franklin County, TN		This includes the 2% COLA 2018			FY 2019-2020 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2017-2018	2018-2019	2018-2019	2019-2020	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
212	Employer Medicare Liability	58	104	51	84	
790	Other Equipment	18,360	5,114	4,047	1,067	Impaired Drivers Grant
799	Other Capital Outlay	7,786	40,630	19,814	20,816	Homeland Security Grant 100%
	TOTAL PUBLIC SAFETY GRANTS	\$ 31,458	\$ 56,480	\$ 28,677	\$ 30,592	
	55110 LOCAL HEALTH CENTER					
307	Communication	\$ 880	\$ 1,300	\$ 1,030	\$ 1,050	
320	Dues & Memberships	200	200	200	200	TN PUBLIC HEALTH ASSOC
334	Maintenance Agreements	-	1,200	-	-	
335	Maintenance & Repair -- Building	1,633	10,267	10,953	6,000	Repairs, i.e. HVAC units, floor maintenance
359	Disposal Fees	1,746	2,100	1,810	2,100	
410	Custodial Supplies	3,049	3,000	3,793	4,000	Aramark, cleaning supplies and paper products
435	Office Supplies	545	800	50	600	
452	Utilities	10,530	12,000	11,865	13,000	
502	Building & Contents Insurance	3,043	3,150	2,980	3,000	
506	Liability Insurance	486	500	475	500	
599	Other Charges	2,265	3,000	1,550	3,000	Primary Prevention Events, other Meetings
	TOTAL LOCAL HEALTH CENTER	\$ 24,377	\$ 37,517	\$ 34,706	\$ 33,450	
	55120 RABIES AND ANIMAL CONTROL					
103	Assistant(s)	\$ 89,353	\$ 91,278	\$ 91,482	\$ 93,291	3 positions
105	Supervisor/Director	12,726	12,980	12,980	13,240	Appoint (Supplement)
186	Longevity	-	-	300	660	
187	Overtime Pay	8,702	10,000	10,512	5,000	Request an increase they don't do comp
189	Other Salaries & Wages	342	500	347	750	Holiday & Admin Pay
201	Social Security	6,825	7,100	7,124	7,040	
204	Pensions	15,641	16,135	16,233	13,632	TCRS 14% to 12%
206	Life Insurance	151	146	148	140	
207	Medical Insurance	14,832	15,390	15,387	15,516	No Increase Jan 1
210	Unemployment Compensation	178	150	133	220	3 employees
212	Employer Medicare Liability	1,596	1,660	1,666	1,646	
299	Other Fringe Benefits	600	600	600	600	3 employees
307	Communication	1,072	900	846	875	
320	Dues & Memberships	190	200	190	190	ACA
333	Licenses	-	1,070	1,070	500	
335	Maintenance & Repair -- Building	2,388	1,050	1,447	2,500	
338	Maintenance & Repair -- Vehicles	3,128	1,500	938	1,500	
340	Medical & Dental Services	-	300	-	-	
348	Postage	619	470	151	400	
355	Travel	656	1,000	894	1,000	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services (Lg. dead animal P/U)	60,656	61,500	60,500	65,200	SCTDD \$64,122 & Vet
401	Animal Food and Supplies	5,370	4,000	3,100	3,000	
412	Diesel Fuel	2,477	1,600	-	2,500	
413	Drugs & Medical Supplies	201	1,050	1,012	1,200	
425	Gasoline	4,566	6,560	5,225	6,800	
429	Instructional Supplies & Materials	374	300	-	100	
435	Office Supplies	484	500	80	400	
442	Propane Gas	586	1,200	847	1,000	
451	Uniforms	284	1,200	318	1,200	
499	Other Supplies/Materials	4,404	5,350	6,569	5,000	
509	Refunds	-	100	-	100	
524	In Service/Staff Development	480	800	420	600	Meeting Registrations & Contracted In-Service Staff Development
718	Motor Vehicle	20,724	-	-	-	
790	Other Equipment	892	17,000	14,203	5,000	Other Small Equipment, Radios
	TOTAL RABIES & ANIMAL CONTROL	\$ 260,497	\$ 263,589	\$ 254,722	\$ 250,799	
	55190 OTHER LOCAL HEALTH SERVICES					DGA Grant 100%
130	Social Worker	\$ -	\$ 36,408	\$ 36,408	\$ 60,264	2 Employee - State Classified
131	Medical Personnel	-	22,845	22,845	22,845	1 Employee - State Classified
161	Secretary(s)	25,501	25,886	25,886	48,212	2 Employee - State Classified
169	Part-time Employee	-	20,397	20,397	9,905	Placeholder funds
186	Longevity	-	660	660	360	1 Employee - State Classified
189	Other Salaries & Wages	60,654	-	-	-	
201	Social Security	5,245	6,634	6,634	8,840	
204	Pensions	10,521	14,985	14,985	15,928	TCRS 14% to 12%
206	Life Insurance	121	188	188	234	
207	Medical Insurance	10,818	28,368	28,368	35,750	No Increase Jan 1
210	Unemployment Compensation	185	392	392	275	
212	Employer Medicare Liability	1,227	1,551	1,551	2,067	
299	Other Fringe Benefits	700	800	800	1,000	5 ft positions
355	Travel	9,163	23,000	23,000	24,700	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	-	8,320	8,320	8,320	Interpreter services

Franklin County, TN		This includes the 2% COLA 2018			FY 2019-2020 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
599	Other Charges	-	22,300	22,300	22,300	Tobacco Settlement Funds
	TOTAL OTHER LOCAL HEALTH SERVICES	\$ 124,135	\$ 212,734	\$ 212,734	\$ 261,000	
55390 APPROPRIATION TO STATE						
309	Contracts with Government Agencies	\$ 25,846	\$ 26,446	\$ 26,446	\$ 30,646	Health Dept - State Contract
	TOTAL APPROPRIATION TO STATE	\$ 25,846	\$ 26,446	\$ 26,446	\$ 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	\$ 56,729	\$ 56,458	\$ 56,555	\$ 59,444	2 FT Positions
187	Overtime Pay	7,596	3,592	3,592	-	
189	Other Salaries & Wages	2,031	2,500	2,550	2,500	Holiday & Admin Pay - Supplement Educ Personnel
201	Social Security	4,084	3,711	3,833	3,865	
204	Pensions	9,318	8,385	8,224	7,486	TCRS From 14% to 12%
206	Life Insurance	90	94	90	94	
207	Medical Insurance	5,634	13,114	8,134	14,300	
210	Unemployment Compensation	112	196	60	110	2 employees
212	Employer Medicare Liability	955	868	896	904	
299	Other Fringe Benefits	200	400	400	400	2 employees
302	Advertising	1,540	2,000	1,750	2,300	
310	Contracts with Public Agencies	8,300	-	-	-	Moved to county employees
355	Travel	-	75	-	30	Periderms, Mileage & Lodging, Etc
359	Disposal Fees	122	300	300	400	
499	Other Supplies and Materials	6,316	8,236	8,083	8,100	Grant related items
524	In Service/Staff Development	-	450	-	250	Meeting Registrations & Contracted In-Service Staff Development
	TOTAL LITTER CONTROL	\$ 103,027	\$ 100,379	\$ 94,467	\$ 100,183	
55739 OTHER WASTE COLLECTION						
						Offset by State Contract Litter Pickup on State Routes
149	Guard/Laborer	\$ 26,092	\$ 29,572	\$ 29,661	\$ 29,722	1 FT Position
187	Over-time	3,725	3,709	1,710	-	
189	Other Salaries & Wages	851	150	-	200	Holiday/Admin Pay
201	Social Security	2,157	2,087	1,931	1,868	
204	Pensions	3,249	4,680	4,377	3,619	TCRS From 14% to 12%
206	Life Insurance	43	47	47	47	
207	Medical Insurance	-	5,060	3,018	7,150	No increase in Jan 1
210	Unemployment Compensation	41	43	32	55	1 employee
212	Employer Medicare Liability	448	481	444	437	
299	Other Fringe Benefits	200	-	-	200	1 employee
359	Disposal Fees	657	694	150	700	
499	Other Supplies & Materials	1,362	50	-	50	
	TOTAL OTHER WASTE COLLECTION	\$ 38,825	\$ 46,573	\$ 41,370	\$ 44,047	
55900 OTHER PUBLIC HEALTH & WELFARE						
						Tobacco Cessation Grant 100% Proceeds Rebudgeted & Health Grant 2019 \$20,000
599	Other Charges - TOBAC	\$ 5,143	\$ 8,294	\$ 7,415	\$ 21,848	
	TOTAL OTHER PUBLIC HEALTH & WELFARE	\$ 5,143	\$ 8,294	\$ 7,415	\$ 21,848	
56300 SENIOR CITIZENS ASSISTANCE - Franklin County						
335	Maintenance & Repair -- FCSC	\$ 1,500	\$ 1,391	\$ 1,391	\$ 1,500	
399	Contracted Services - FCSC	13,050	23,050	23,050	23,050	
410	Custodial Supplies - FCSC	2,994	3,609	3,609	3,500	
	TOTAL SENIOR CITIZENS ASSISTANCE - Franklin County	\$ 17,544	\$ 28,050	\$ 28,050	\$ 28,050	
56300 SENIOR CITIZENS ASSISTANCE - Sewanee Ctr						
399	Contracted Services - SEWAN	\$ 9,000	\$ 9,000	\$ 9,000	9,000	
410	Custodial Supplies - SEWAN	400	400	400	450	
	TOTAL SENIOR CITIZENS ASSISTANCE Sewanee Ctr	\$ 9,400	\$ 9,400	\$ 9,400	\$ 9,450	
56700 PARKS AND FAIR BOARDS						
105	Supervisor/Director	\$ 5,500	\$ 5,610	\$ 5,610	\$ 5,722	1 Salary Supplement position
187	Overtime Pay	-	400	54	-	
189	Other Salaries & Wages	13,782	14,267	14,344	15,473	2 Seasonal positions & 2 Supplement
201	Social Security	1,185	1,257	1,232	1,314	
204	Pensions	1,145	1,154	1,157	1,014	
206	Life Insurance	-	10	-	10	
207	Medical Insurance	411	500	-	500	

Franklin County, TN		This includes the 2% COLA 2018			FY 2019-2020 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2017-2018	2018-2019	2018-2019	2019-2020	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
210	Unemployment Compensation	30	294	72	165	3 employees
212	Employer Medicare Liability	277	294	288	307	
307	Communication	242	450	211	205	
334	Maintenance Agreements	499	499	359	500	Life Communications (beach alarm)
335	Maintenance & Repair -- Buildings	9,778	8,000	5,652	9,000	
399	Other Contracted Services	-	1,000	-	-	
499	Other Supplies/Materials	9,861	5,500	5,479	6,000	Sand & Toiletries
599	Other Charges	1,492	1,500	1,464	1,500	
	TOTAL PARKS & FAIR BOARDS	\$ 44,202	\$ 40,734	\$ 35,922	\$ 41,711	
	57100 AGRICULTURE EXTENSION					
189	Other Salaries & Wages	\$ 66,978	\$ 75,139	\$ 74,987	\$ 76,410	Salaries and benefits for Ag. Ext. are the required local match for Franklin County.
201	Social Security	361	372	363	372	The employees are paid by UT and TSU
210	Unemployment Compensation	47	46	35	45	
212	Employer Medicare	84	87	85	87	
299	Other Fringe Benefits	13,359	22,300	19,134	22,682	
307	Communication	2,881	2,000	1,970	1,800	
320	Dues & Memberships	-	520	520	520	
330	Operating Lease Payments	-	-	-	5,400	KMBS Copier Lease
334	Maintenance Agreements	4,315	5,236	5,234	-	moved to line 330
355	Travel	3,000	3,000	3,000	3,000	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	444	500	444	500	AT & T ISP & Copier
499	Other Supplies & Materials	-	250	11	250	
599	Other Charges	-	250	-	250	**4-H Program/Ag Ext Operational Expenses
	TOTAL AGRICULTURE EXTENSION	\$ 91,469	\$ 109,700	\$ 105,783	\$ 111,316	
	57500 SOIL CONSERVATION					
118	Secretary to Board	\$ 26,936	\$ 27,476	\$ 26,731	\$ 28,240	1 position
189	Other Salaries & Wages	10,451	30,255	30,184	31,097	1 position & Holiday Pay
201	Social Security	2,330	3,617	3,530	3,716	
204	Pensions	3,799	8,170	6,300	7,196	TCRS From 14% to 12%
206	Life Insurance	58	94	94	94	
207	Medical Insurance	5,434	10,000	6,186	14,300	No increase in Jan 1
210	Unemployment Compensation	112	196	118	110	2 employees
212	Employer Medicare Liability	545	846	826	869	
299	Other Fringe Benefits	200	400	400	400	2 employees
320	Dues & Memberships	550	275	275	275	TCDEA, RC&D, NACD, FCSCD, SMTRCD (+Inc)
355	Travel	1,862	4,000	3,973	3,000	Periderms, Mileage & Lodging, Etc
524	In-Service Staff Development	565	1,000	910	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	273	300	35	300	Farm City Day, Fair & Educ Materials
	TOTAL SOIL CONSERVATION	\$ 53,115	\$ 86,628	\$ 79,562	\$ 91,598	
	58120 INDUSTRIAL DEVELOPMENT					
103	Assistant	\$ 15,971	\$ 22,600	\$ 2,806	\$ 19,820	FT Split w/Co Mayor
189	Other Salaries & Wages	11,618	14,997	17,436	18,600	1 PT no benefits position
201	Social Security	1,692	2,468	1,233	2,394	
204	Pensions	1,626	4,106	2,449	2,379	
206	Life Insurance	19	40	25	-	
207	Medical Insurance	3,167	3,546	3,668	4,004	
210	Unemployment Compensation	79	147	23	85	
212	Employer Medicare Liability	396	577	288	560	
299	Other Fringe Benefits	100	200	112	200	
302	Advertising	4,340	2,000	2,000	4,400	
307	Communication	959	1,050	322	350	Phone Only
320	Dues & Memberships	2,000	2,000	-	2,000	
334	Maintenance Agreements	3,554	4,000	2,995	4,000	Web-Hosting, Copier & Postage Meter Maint
335	Maintenance & Repair Services - Bldg	1,955	5,000	670	5,000	
347	Pest Control	900	900	1,050	900	
348	Postal Charges	-	100	-	-	
355	Travel	2,383	2,275	1,830	3,000	Periderms, Mileage & Lodging, Etc
359	Disposal Fees	2,933	3,200	2,997	3,000	
399	Other Contracted Services	19,485	12,424	5,963	10,000	
435	Office Supplies	312	750	-	500	
508	Premium on Bonds	200	325	135	200	
524	In Service/Staff Development	1,176	2,800	1,865	2,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,662	3,500	2,060	2,000	Park Development
799	Other Capital Outlay	150,373	40,000	27,894	-	
	TOTAL INDUSTRIAL DEVELOPMENT	\$ 226,900	\$ 129,004	\$ 77,821	\$ 85,893	*Carry Balances from prior yrs agreement ID Board dev. Projects 2018/19

Franklin County, TN		This includes the 2% COLA 2018			FY 2019-2020 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2017-2018	2018-2019	2018-2019	2019-2020	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
58120	INDUSTRIAL DEVELOPMENT - Grants					Grants Offset by some revenue
799	Other Capital Outlay - TVA	\$ -	\$ 85,450	\$ 85,450	5,000	TVA InvestPrep Grant offset revenue \$27,050
799	Other Capital Outlay - ECDSO	297,186	12,308	13,557	460,962	ECDSO Grant offset revenue \$350K
	TOTAL INDUSTRIAL DEVELOPMENT - Grants	\$ 297,186	\$ 97,758	\$ 99,007	\$ 465,962	
58190	OTHER ECONOMIC & COMMUNITY DEV - Chamber					
399	Other Contracted Services - Chamber of Commerce	40,000	40,000	40,000	40,000	Chamber of Commerce
	TOTAL OTHER ECONOMIC & COMM. DEV. - Chamber	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
58190	OTHER ECONOMIC & COMMUNITY DEV - TN Rehab Ctr					
309	Contracts with Government Agencies	\$ 110,470	\$ 110,470	\$ 110,470	\$ 111,330	TN Rehab Center - State Contract DHS
	TOTAL OTHER ECONOMIC & COMM. DEV. - TN Rehab Ctr	\$ 110,470	\$ 110,470	\$ 110,470	\$ 111,330	
58190	OTHER ECONOMIC & COMMUNITY DEVELOPMENT					So Central TN Dev Dist Admin Grants 100%
399	Other Contracted Services - Housing Grant		\$ 375,000	\$ 19,975	\$ 355,025	Housing Grant Orig \$375K
399	Other Contracted Services - Decherd Nissan Grant	44,244	490,000	250,301	239,699	Decherd/Nissan Orig \$490K
799	Other Capital Outlay - TCAT	-	5,312,078	673,155	4,638,923	TCAT CDBG & EDA Grant
	TOTAL OTHER ECONOMIC & COMM. DEV.	\$ 44,244	\$ 6,177,078	\$ 943,431	\$ 5,233,647	
58220	AIRPORT - Sewanee					TDOT Grants 100% for Sewanee Airport
702	Airport Improvement	\$ -	\$ 119,227	\$ 119,227	\$ -	Moved from line 51800-399
	Total Airports	\$ -	\$ 119,227	\$ 119,227	\$ -	
58300	VETERANS SERVICES					
103	Assistant	\$ 29,661	\$ 31,894	\$ 31,892	\$ 33,780	1 Full time hourly position
105	Supervisor/Director	14,218	17,626	17,626	17,978	1 Part time Salary Position
169	Part-time Employee	4,052	12,730	12,730	12,984	1 position 24 hrs
185	Educational Incentive -- Other County Employees	-	-	-	850	1 employee
201	Social Security	2,086	2,949	3,859	2,983	
204	Pensions	4,180	4,494	4,493	4,218	
206	Life Insurance	47	47	47	47	
207	Medical Insurance	5,434	5,727	5,727	7,150	
210	Unemployment Compensation	144	204	154	165	
212	Employer Medicare Liability	695	813	813	958	
299	Other Fringe Benefits	300	400	400	500	3 employees
307	Communication	-	220	220	220	
312	Contracts with Private Agencies	798	898	898	900	Vetrospect - VA Program (2 License)
320	Dues & Memberships	-	-	-	50	
330	Operating Lease Payments	-	-	-	2,400	KMBS Copier Lease
334	Maintenance Agreements	2,029	2,238	2,045	-	moved to line 330
354	Transportation - Other Than Students VTAID	1,188	2,527	2,527	1,500	Veterans Assistance (offset by donations)
355	Travel	178	1,190	88	1,500	Periderms, Mileage & Lodging, Etc
435	Office Supplies	1,323	1,225	1,201	1,400	**Increase in claims
508	Premiums on Corporate Surety Bonds	-	-	-	50	
524	In Service/Staff Development	-	300	300	300	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges - VTAID & Misc	3,015	5,333	5,333	2,500	Veterans Assistance (offset by donations)
	TOTAL VETERANS SERVICES	\$ 69,348	\$ 90,815	\$ 90,354	\$ 92,433	
58400	OTHER CHARGES					
215	On Behalf payments for OPEB	\$ -	\$ -	\$ -	\$ 90,000	ARC Payment for OPEB Trust (reserve)
299	Other Fringe Benefits	17,570	6,519	7,710	21,450	OPEB (currently 3 employees)
340	Medical & Dental Services	2,490	3,120	2,500	3,500	
502	Building & Content Insurance	76,599	73,673	73,673	80,000	
506	Liability Insurance	109,437	105,380	105,380	103,035	
507	Medical Claims	41,481	37,810	32,663	40,000	
510	Trustee's Commission	212,476	270,000	245,835	280,000	Fees paid to Trustee
511	Vehicle & Equipment Insurance	92,501	88,479	88,479	90,000	
513	Worker's Compensation	148,499	154,190	155,402	233,528	Increase due to claims experience
515	Liability Claim(s)	-	100	-	100	
516	Other Self-Insured Claims	98	5,000	-	1,000	
599	Other Charges	5,163	6,901	5,461	10,000	
	TOTAL OTHER CHARGES	\$ 706,314	\$ 751,172	\$ 717,103	\$ 952,613	
90000	CAPITAL PROJECTS					
91190	Other General Government Projects					
718	Motor Vehicles	\$ -	\$ -	\$ -	\$ 70,000	12 Admin Vehicles (Replace 2 every year 6 yr cycle & keep reserve balance)
733	Solid Waste Equipment	36,763	-	-	-	
790	Other Equipment	29,403	20,178	21,333	40,000	Technology Reserve (begin to keep a reserve balance)
799	Other Capital Outlay	15,274	42,145	44,145	100,000	Unexpected County Capital Expenses

Franklin County, TN		This includes the 2% COLA 2018			FY 2019-2020 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
91200	Highway & Street Capital Projects					
799	Other Capital Outlay	\$ 3,399	\$ 310,088	\$ 298,477	\$ 140,000	County Comm Roads (New \$140K) & UTISI Flap Grant
	TOTAL CAPITAL PROJECTS	\$ 84,839	\$ 372,411	\$ 363,955	\$ 350,000	
99100	Transfers Out	\$ 1,000,000	\$ -	\$ -	\$ -	TCAT Project
	TOTAL OPERATING TRANSFER	\$ 1,000,000	\$ -	\$ -	\$ -	
	Total Estimated Expenditures & Other Uses	\$ 17,980,467	\$ 25,206,457	\$ 19,518,324	\$ 25,043,887	
	Excess of Estimated Revenue & Other Sources	\$ (1,153,789)	\$ 815,902	\$ 890,989	\$ 42,565	Only Reason for positive FB result 2018/19 is transfer in of \$1M from Capital Projects Fund & Removed UNCL Reserve
	Over (Under) Estimated Expend. & Other Uses					
	Estimated Beginning Fund Balance - July 1	\$ 6,600,343	\$ 4,985,854	\$ 4,985,854	\$ 6,047,854	
	Adjustment for PY Encumbrances/Reserve Relinquished			171,012		
	Estimated Ending Fund Balance -- June 30	5,446,554	5,801,756	6,047,854	6,090,419	
		(460,700)			-	
	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 2019/20)
	Assigned for General Government 34710		-	-	-	Unclaimed Property Proc (Removed 18/19)
	Assigned for Other Operations 34745		(552,469)	(552,469)	(552,469)	OPEB ARC Reserve (+ \$90K 2019/20)
	Estimated UNASSIGNED Ending Fund Balance of June 30	\$ 4,985,854	\$ 1,249,287	\$ 1,495,385	\$ 1,537,950	Fund Balance Requirement 2.5% = \$618,323 Unassigned Fund Balance Benchmark 5% = \$1,236,646 (\$1.9 M is Ideal)

Franklin County, TN						FY 2019-2020 Budget
Courthouse & Jail Maintenance Fund # 112						
Fund #112	Account Description	2017-2018	2018-2019	2018-2019	2019-2020	FURTHER EXPLANATION
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	\$ 183,843	\$ 205,000	\$ 205,000	\$ 205,000	
	TOTAL LOCAL TAXES	\$ 183,843	\$ 205,000	\$ 205,000	\$ 205,000	
	Total Estimated Revenues	\$ 183,843	\$ 205,000	\$ 205,000	\$ 205,000	
Estimated Expenditures						
58000	OTHER GENERAL GOVERNMENT					
58400	Other Charges					
510	Trustee's Commission	\$ 1,815	\$ 2,150	\$ 2,150	\$ 2,150	
	TOTAL OTHER CHARGES	\$ 1,815	\$ 2,150	\$ 2,150	\$ 2,150	
	Total Estimated Expenditures	\$ 1,815	\$ 2,150	\$ 2,150	\$ 2,150	
99000	OTHER USES					
99100	Transfers Out					
590	Transfers to Other Funds	\$ 200,000	\$ 210,000	\$ 210,000	\$ 210,000	Transfer To Gen Debt Serv Fund
	TOTAL OTHER USES	\$ 200,000	\$ 210,000	\$ 210,000	\$ 210,000	
	Total Estimated Expenditures & Other Uses	\$ 201,815	\$ 212,150	\$ 212,150	\$ 212,150	
	Excess of Estimated Revenue Over (Under)	\$ (17,972)	\$ (7,150)	\$ (7,150)	\$ (7,150)	
	Estimated Expenditures					
	Estimated Beginning Fund Balance July 1	\$ 70,157	\$ 52,185	\$ 52,185	\$ 45,035	
	Adjustments					
	Estimated Ending Fund Balance June 30	\$ 52,185	\$ 45,035	\$ 45,035	\$ 37,885	Revenue Mandated Fund Balance Policy 5%=\$10,600

Franklin County, TN Public Library Fund # 115		This includes the 2% COLA 2018			FY 2019-2020 Budget	
Fund #115		2017-2018	2018-2019	2018-2019	2019-2020	FURTHER EXPLANATION
Account No.	Account Description	Actual	Amended	Estimated	Approved	
Estimated Revenues						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Tax	\$ 297,959	\$ 305,955	\$ 305,955	\$ 379,683	Represents \$0.0311 + \$0.007 = \$0.0381
40120	Trustee's Collections - Prior Year	5,999	6,600	6,185	6,185	
40125	Trustee's Collections - Bankruptcy	75	75	40	40	
40130	Circuit/Clerk & Master Collections - Prior Year	6,358	6,450	6,450	6,250	
40140	Interest and Penalty	1,295	1,250	1,200	1,200	
40161	Payments in Lieu of Taxes - TVA	118	120	110	110	
40162	Payments in Lieu of Taxes - Local Utilities	979	1,000	1,100	1,100	
40163	Payments in Lieu of Taxes - Other	1,000	1,000	1,000	1,000	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	\$ 2,240	\$ 2,240	\$ 1,845	\$ 2,240	
	TOTAL LOCAL TAXES	\$ 316,023	\$ 324,690	\$ 323,885	\$ 397,808	
41000	LICENSES AND PERMITS					
41100	Licenses					
41140	Cable TV Franchise	\$ 1,731	\$ 1,935	\$ 1,935	\$ 1,935	
	TOTAL LICENSES AND PERMITS	\$ 1,731	\$ 1,935	\$ 1,935	\$ 1,935	
43000	CHARGES FOR CURRENT SERVICES					
43100	General Service Charges					
43190	Other General Service Charges	\$ 11,358	\$ 11,360	\$ 11,360	\$ 11,360	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 11,358	\$ 11,360	\$ 11,360	\$ 11,360	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44110	Interest Earned	\$ 645	\$ 565	\$ 470	\$ 500	
44146	E-Rate Funding	-	47	-	-	
44170	Miscellaneous Refunds	-	50	-	-	
44570	Contributions & Donations - Nissan	-	5,000	5,000	-	
44990	Other Local Revenues	1,132	1,500	1,500	1,500	
	TOTAL OTHER LOCAL REVENUES	\$ 1,777	\$ 7,162	\$ 6,970	\$ 2,000	
46000	STATE OF TENNESSEE					
46980	Other State Grants	\$ 3,698	\$ -	\$ -	\$ -	
	TOTAL STATE OF TENNESSEE	\$ 3,698	\$ -	\$ -	\$ -	
47000	FEDERAL GOVERNMENT					
47500	FEDERAL THROUGH STATE					
47590	OTHER FEDERAL THROUGH STATE	\$ 1,402	\$ 1,775	\$ 1,773	\$ 1,775	Tech Grant
	TOTAL FEDERAL GOVERNMENT	\$ 1,402	\$ 1,775	\$ 1,773	\$ 1,775	
48000	OTHER GOVERNMENTS & CITIZENS GROUPS					
48130	Contributions	\$ 28,750	\$ 29,250	\$ 28,750	\$ 28,750	Winchester, Decherd, Estill Springs & Other Misc
48610	Donations	357	800	500	5,650	Nissan, etc.
	TOTAL GENERAL GOVERNMENT GRANTS	\$ 29,107	\$ 30,050	\$ 29,250	\$ 34,400	
	Total Estimated Revenues & Other Sources	\$ 365,096	\$ 376,972	\$ 375,173	\$ 449,278	
Estimated Expenditures						
56500	LIBRARIES					
103	Assistant(s)	\$ 88,446	\$ 97,000	\$ 95,000	\$ 103,518	3 FT positions
105	Supervisor/Director	47,798	48,754	48,754	49,729	Appointed - Salary
137	Educ Media Personnel	33,014	34,819	34,000	37,639	1 FT position
169	Part-time Employee(s)	32,379	32,640	34,175	33,000	7 PT positions
184	Educational Incentive -- Co. Official/Admin. Officer	850	950	950	950	1 employee
186	Longevity	960	1,080	840	1,200	2 employees
189	Other Salaries & Wages	389	2,856	400	2,856	Admin & Worked Holiday Hrs
201	Social Security	12,278	13,951	13,000	14,278	
204	Pensions	24,150	26,939	25,500	23,682	
206	Life Insurance	229	234	234	234	
207	Medical Insurance	31,475	32,960	32,500	35,750	
210	Unemployment Compensation	512	820	512	500	
212	Employer Medicare Liability	2,871	3,263	3,263	3,339	
299	Other Fringe Benefits	1,400	1,400	1,400	1,400	12 employees
307	Communications	2,508	2,700	1,800	2,000	eRate decrease in voice- last yr - 20%
320	Dues & Memberships	-	150	75	75	
330	Operating Lease Payments	-	-	-	5,000	KMBS Copier

Franklin County, TN Public Library Fund # 115		This includes the 2% COLA 2018			FY 2019-2020 Budget	
Fund #115		2017-2018	2018-2019	2018-2019	2019-2020	FURTHER EXPLANATION
Account No.	Account Description	Actual	Amended	Estimated	Approved	
335	Maintenance & Repair - Building	24,317	20,000	20,000	20,000	Painting, cleaning & Lawn Maintenance
337	Maintenance & Repair - Office Equipment	4,102	4,876	7,874	-	Moved to line 330
355	Travel	2,372	2,125	2,125	2,300	
399	Other Contracted Services	5,040	6,785	6,785	7,000	Comcast, Verso, St Consortium increase \$55, Movie License, Ancestry (Cambridge Sci. Abstr)
410	Custodial Supplies	514	1,175	1,600	1,420	
432	Library Books/Media	17,842	22,201	22,097	22,450	Adult & Juv Books, Audio Visuals
435	Office Supplies	1,049	2,250	2,094	1,500	
437	Periodicals	1,988	3,773	3,773	4,420	Magazines & Online Universal Classes
499	Other Supplies & Materials	3,990	6,350	6,350	6,500	Archival and processing Mat's & Library Cards
524	In-Service Staff Development	490	250	175	300	
599	Other Charges	1,548	6,300	2,550	3,750	Nissan Funds Summer Reading Program
709	Data Processing Equipment - TECH	3,000	3,688	3,643	3,500	
719	Office Equipment	548	358	500	500	
799	Other Capital Outlay	629	1,000	1,000	3,172	Moved in \$2,172 from Bldg Impr
	TOTAL LIBRARIES	\$ 346,688	\$ 381,647	\$ 372,970	\$ 391,963	
58400	OTHER CHARGES					
340	Medical & Dental Services	\$ -	\$ 100	\$ -	\$ 100	
347	Pest Control	600	600	600	600	Bid Item
359	Disposal Fees	1,644	2,100	2,075	2,100	Dumpster Fee
452	Utilities	19,361	24,000	22,000	23,500	5% incr per WUS/3% incr per ERPUD plus added security light and pole rental
502	Building & Content Insurance	3,090	2,969	2,969	2,910	
506	Liability Insurance	1,058	1,017	1,017	996	
507	Medical Claims	-	100	-	100	
510	Trustee's Commission	6,358	6,507	6,507	7,000	
513	Workers Compensation	3,549	4,030	4,030	5,580	
516	Liability Claims	-	37	-	1,500	
	TOTAL OTHER EXPENDITURES	\$ 35,660	\$ 41,460	\$ 39,198	\$ 44,386	
91150	Social, Cultural & Recreational Projects					
707	Building Improvements	\$ 21,522	\$ 5,388	\$ 3,400	\$ -	Moved \$2,172 to 56500
	Total Social, Cultural & Recreational Projects	\$ 21,522	\$ 5,388	\$ 3,400	\$ -	
99100	Transfers Out	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	Financial Software Library Portion
	TOTAL OPERATING TRANSFER	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
	Total Estimated Expenditures	\$ 406,870	\$ 431,495	\$ 418,568	\$ 439,349	
	Excess of Estimated Revenues Over (Under)					
	Estimated Expenditures	\$ (41,774)	\$ (54,523)	\$ (43,395)	\$ 9,928	
	Estimated Beginning Fund Balance July 1	227,814	200,897	200,897	157,502	
	Encumbered for Social, Cultural & Recreational Services 115-56500	14,857				
	Estimated Ending Fund Balance June 30	\$ 200,897	\$ 146,374	\$ 157,502	\$ 167,430	Fund Balance Policy 5% = \$21,693

Franklin County, TN Solid Waste Fund # 116		This includes the 2.8% COLA 2018			FY 2019-2020 Budget	
Fund #116						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
Estimated Revenues						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Taxes	\$ 1,641,012	\$ 1,673,888	\$ 1,673,000	\$ 1,685,560	Represents \$0.2433
40120	Trustee's Collection - Prior Year	33,902	39,000	39,990	40,000	
40125	Trustee's Collection - Bankruptcy	418	380	200	250	
40130	Clerk & Master Collection Prior Year	39,506	35,000	35,000	40,000	
40140	Interest and Penalty	7,517	7,250	7,125	7,200	
40161	Payment in Lieu of Taxes - TVA	930	1,093	930	1,100	
40163	Payment in Lieu of Taxes -- Other	2,940	3,375	2,950	3,000	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	17,570	17,600	14,470	16,000	
	TOTAL LOCAL TAXES	\$ 1,743,795	\$ 1,777,586	\$ 1,773,665	\$ 1,793,110	
41100	LICENSES					
41140	Cable TV Franchise	\$ 13,580	\$ 15,660	\$ 15,660	\$ 15,660	
	TOTAL LICENSES	\$ 13,580	\$ 15,660	\$ 15,660	\$ 15,660	
43000	CHARGES FOR CURRENT SERVICES					
43100	General Service Charges					
43106	Commercial & Industrial Waste Collection Charges	\$ 24,300	\$ 67,900	\$ 60,000	\$ 65,000	Nissan Agreement
43109	Transfer Waste Stations Collection Charges	11,000	12,000	12,000	15,000	Winchester
43110	Tipping Fees	34,311	24,950	24,950	50,000	
43114	Solid Waste Disposal Fees	9,476	10,635	10,650	11,000	
43190	Other General Service Charges	-	-	-	-	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 79,087	\$ 115,485	\$ 107,600	\$ 141,000	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44110	Interest Earned	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	
44145	Sale of Recycled Material	199,059	150,000	150,000	140,000	
44170	Miscellaneous Refunds	-	279	278	500	
44500	Nonrecurring Items					
44530	Sale of Equipment	-	-	-	500	
44990	Other Local Revenues	-	1,000	1,000	1,000	
	TOTAL OTHER LOCAL REVENUES	\$ 274,059	\$ 226,279	\$ 226,278	\$ 142,000	
46100	GENERAL GOVERNMENT GRANTS					
46170	Solid Waste Grants	\$ 21,788	\$ 25,000	\$ 25,000	\$ 25,000	
	TOTAL GENERAL GOVERNMENT GRANTS	\$ 21,788	\$ 25,000	\$ 25,000	\$ 25,000	
46800	OTHER STATE REVENUES					
46980	Other State Grants	\$ 108,230	\$ 21,551	\$ 21,551	\$ 75,719	
	TOTAL OTHER STATE REVENUES	\$ 108,230	\$ 21,551	\$ 21,551	\$ 75,719	
48000	OTHER GOVERNMENTS & CITIZENS GROUPS					
48610	Donations	\$ -	\$ 100	\$ 100	\$ -	
	TOTAL OPERATING TRANSFERS	\$ -	\$ 100	\$ 100	\$ -	
	Total Estimated Revenues & Other Sources	\$ 2,240,539	\$ 2,181,661	\$ 2,169,854	\$ 2,192,489	
Estimated Expenditures						
55720	SANITATION EDUCATION/INFORMATION					
302	Advertising	\$ 1,000	\$ 1,750	\$ 1,750	\$ 2,200	
499	Other Supplies & Materials	191	950	940	1,000	
	TOTAL SANITATION EDUC./INFO.	\$ 1,191	\$ 2,700	\$ 2,690	\$ 3,200	
55732	CONVENIENCE CENTERS					Requesting COLA 2.8% as Plan
149	Laborers	\$ 201,352	\$ 209,750	\$ 208,770	\$ 206,000	18 Reg/12 Subs
187	Overtime Pay	-	1,000	981	600	
201	Social Security	12,335	12,759	12,760	12,955	
210	Unemployment Compensation	892	2,200	1,736	1,000	
212	Employer Medicare Liability	2,951	3,076	3,076	3,030	
299	Other Fringe Benefits	2,200	2,353	2,353	2,355	
307	Communication	7,484	5,420	5,418	5,600	Telecom Audit caused a savings
330	Operating Lease Payments	-	-	-	1,500	CSX & Keith Springs Lease
335	Maintenance & Repair -- Buildings	11,976	7,000	6,420	6,000	Roofs on CC Buildings
336	Maintenance & Repair -- Equipment	2,123	10,000	9,214	10,000	
399	Other Contracted Services	4,200	4,950	4,300	5,000	H & R Portables
452	Utilities	14,228	16,000	15,999	16,500	
499	Other Supplies & Materials	3,313	4,500	5,000	4,600	

Franklin County, TN Solid Waste Fund # 116		This includes the 2.8% COLA 2018			FY 2019-2020 Budget	
Fund #116						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
599	Other Charges	529	800	400	800	
706	Building Construction	-	-	-	6,000	Install 4 roofs at 4 centers over compactors
733	Solid Waste Equipment	1,600	141,470	141,470	40,000	Replace Packer (LRP 1 per yr) Old Salem
799	Other Capital Outlay	267	98,150	98,150	77,000	Paving a co own cntr (LRP 1 per yr) Rolling funds from prior year on a grant
	TOTAL CONVENIENCE CENTERS	\$ 265,450	\$ 519,428	\$ 516,047	\$ 398,940	
55733	TRANSFER STATIONS					Requesting COLA 2.8% as Plan
105	Supervisor/Director	\$ 55,577	\$ 65,192	\$ 65,192	\$ 67,017	1 Appointed - Salary
106	Deputy(ies)	34,412	35,325	35,318	36,594	1 position
141	Foreman	46,094	47,354	47,362	49,055	1 position
145	Equipment Operators - Light	78,737	80,775	78,680	83,780	2 positions
147	Truck Driver(s)	185,578	212,124	209,094	240,463	7 positions
149	Laborer(s)	44,251	38,161	38,018	25,943	1 positions
169	Part-time Personnel	12,307	14,015	12,242	14,853	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	-	850	850	950	1 employee
185	Educational Incentive -- Other County Employees	850	950	950	1,800	2 employees
186	Longevity	1,740	1,380	1,380	2,340	4 employees
187	Overtime	2,898	3,740	3,740	3,000	
189	Other Salaries & Wages (Worked Holidays)	2,650	800	-	1,200	
201	Social Security	28,126	32,198	30,273	32,847	
204	Pensions	58,172	59,721	59,071	63,592	
206	Life Insurance	562	609	589	609	
207	Medical Insurance	68,104	67,196	66,428	85,800	
210	Unemployment Compensation	923	1,499	1,471	770	
212	Employer Medicare Liability	6,578	7,530	7,080	7,682	
299	Other Fringe Benefits	2,500	2,800	2,800	2,800	14 employees
307	Communication	1,355	2,100	1,684	1,750	Telecom Audit changed cost
309	Contracts with Government Agencies	486,303	518,500	518,500	535,000	ISWA & TDEC
312	Contracts with Private Agencies	48,585	97,035	97,035	93,500	Tire Disposal - Mulching, Golder
320	Dues & Memberships	212	562	560	560	SWA
330	Operating Lease Payments	-	-	-	2,400	KMBS Copier Lease
334	Maintenance Agreements	2,371	2,500	2,475	250	Fire Extinguishers
335	Maintenance & Repair - Buildings	2,275	10,700	8,425	8,500	
336	Maintenance & Repair - Equipment	10,847	13,200	12,000	13,000	
338	Maintenance & Repair - Vehicles	8,367	9,000	8,050	9,000	
347	Pest Control	975	1,000	900	975	
348	Postage	47	160	55	100	
355	Travel	4,114	6,000	6,000	5,000	SWA Conference & Other
361	Permits	-	75	75	150	State Permits
412	Diesel Fuel	33,879	43,000	43,000	44,000	
418	Equipment & Machinery Parts	15,552	13,400	13,400	16,000	
424	Garage Supplies	4,003	2,600	2,200	3,000	
425	Gasoline	3,680	3,700	3,700	4,300	
433	Lubricants	2,354	2,800	2,800	2,900	
435	Office Supplies	1,499	2,500	2,000	2,000	
450	Tires & Tubes	11,151	10,965	10,965	12,000	
451	Uniforms	3,981	6,100	6,000	4,500	
452	Utilities	10,716	13,000	11,999	13,000	
453	Vehicle Parts	5,532	7,500	7,500	8,000	
499	Other Supplies & Materials	12,696	15,750	14,950	16,000	
524	In-Service Staff Development	938	4,020	3,465	3,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	220	400	250	400	
733	Solid Waste Equipment	186,459	68,200	68,124	80,000	Reserve Capital Fund 1/2 of a Truck 2019/20
	TOTAL TRANSFER STATIONS	\$ 1,488,170	\$ 1,526,984	\$ 1,506,650	\$ 1,600,880	
55770	POST CLOSURE CARE COST					
312	Contracts with Private Agencies	\$ 6,279	\$ 13,191	\$ 8,000	\$ 13,500	Landfill --well testing & methane maint.
	TOTAL POST CLOSURE CARE COST	\$ 6,279	\$ 13,191	\$ 8,000	\$ 13,500	
58400	OTHER EXPENDITURES					
340	Medical & Dental Services	\$ 235	\$ 500	\$ 405	\$ 500	
502	Building & Content Insurance	13,688	13,800	13,151	12,888	
506	Liability Insurance	15,970	16,200	15,343	15,036	
507	Medical Claims	7,634	5,000	4,993	5,000	

Franklin County, TN					This includes the 2.8% COLA 2018	FY 2019-2020 Budget
Solid Waste Fund # 116						
Fund #116						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
510	Trustee's Commission	36,017	38,200	38,200	40,000	
511	Vehicle & Equipment Insurance	16,102	15,550	15,343	16,000	
513	Workers Compensation	10,647	11,000	11,146	16,716	
516	Other Self-Insured Claims	-	2,000	-	2,000	
599	Other Charges	307	500	261	400	
	TOTAL OTHER EXPENDITURES	\$ 100,600	\$ 102,750	\$ 98,842	\$ 108,540	
99100 OPERATING TRANSFERS						
590	Transfers to Other Funds	\$ 48,803	\$ 48,803	\$ 48,803	\$ 48,803	\$3,803 Financial Software Maint, & \$45K to Co Gen for Equip (19/20 5th of 6 yr)
	TOTAL OPERATING TRANSFER	\$ 48,803	\$ 48,803	\$ 48,803	\$ 48,803	
	Total Estimated Expenditures	\$ 1,910,493	\$ 2,213,856	\$ 2,181,032	\$ 2,173,863	
	Excess of Estimated Revenues Over (Under)					
	Estimated Expenditures	\$ 330,046	\$ (32,195)	\$ (11,178)	\$ 18,626	
	Estimated Beginning Fund Balance July 1	604,607	900,416	900,416	889,238	
	Encumbered for Public Health & Welfare 116-55000	(34,237)				
	Adjustments					
	Estimated Ending Fund Balance June 30	\$ 900,416	\$ 868,222	\$ 889,238	\$ 907,864	Fund Balance Policy 5% = \$108,436

Franklin County, TN						FY 2019-2020 Budget
Local Purpose Tax (Rural Fire) Fund # 120						
Fund #120						
Account	Account Description	2017-2018	2018-2019	2018-2019	2019-2020	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
Estimated Revenues						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Taxes	\$ 384,016	\$ 390,109	\$ 390,000	\$ 388,803	Represents \$0.0741
40120	Trustee's Collection - Prior Year	7,196	9,275	9,280	9,300	
40125	Trustee's Collection - Bankruptcy	163	185	40	50	
40130	Clerk & Master Collection Prior Year	8,729	8,020	8,000	8,000	
40140	Interest & Penalty	1,662	1,700	1,600	1,600	
40161	Payment in Lieu of Taxes - TVA	283	575	290	300	
40163	Payment in Lieu of Taxes - Other	895	1,030	900	900	
40200	County Local Option Taxes					
40220	Hotel/Motel Tax	293,936	432,800	432,000	390,000	
	TOTAL LOCAL TAXES	\$ 696,880	\$ 843,694	\$ 842,110	\$ 798,953	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	\$ 5,348	\$ 4,405	\$ 4,405	\$ 5,350	
	TOTAL STATUTORY LOCAL TAXES	\$ 5,348	\$ 4,405	\$ 4,405	\$ 5,350	
41100	LICENSES & PERMITS					
41140	Cable TV Franchise	\$ 4,134	\$ 5,940	\$ 5,900	\$ 8,925	
41520	Building Permits	20,000	20,000	20,000	20,000	
	TOTAL LICENSES & PERMITS	\$ 24,134	\$ 25,940	\$ 25,900	\$ 28,925	
44000	OTHER LOCAL REVENUE					
44100	RECURRING ITEMS					
44170	Miscellaneous Refunds	\$ -	\$ -	\$ -	\$ -	
44530	Sale of Equipment	-	7,500	-	7,500	
44570	Contributions & Gifts	-	96	96	100	
	TOTAL OTHER LOCAL REVENUE	\$ -	\$ 7,596	\$ 96	\$ 7,600	
	TOTAL ESTIMATED REVENUES	\$ 726,362	\$ 881,635	\$ 872,511	\$ 840,828	
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	473,383	600,000	600,000	615,000	\$37,000 to each of 15 Depts.
399	Other Contracted Services - Incentive	-	-	-	-	
499	Other Supplies & Materials	1,322	2,000	1,500	2,000	Training Association Alloc
509	Refunds	-	96	96	-	
510	Trustee's Commission	11,324	11,600	11,525	11,600	
524	In-Service Staff Development	684	1,000	300	1,000	Training Association Alloc
599	Other Charges	356	1,000	650	1,000	
799	Other Capital Outlay	-	-	-	4,000	Training Association Alloc
	TOTAL FIRE PREVENTION & CONTROL	\$ 489,069	\$ 617,696	\$ 616,071	\$ 636,600	
	TOTAL ESTIMATED EXPENDITURES	\$ 489,069	\$ 617,696	\$ 616,071	\$ 636,600	
	Excess of Estimated Revenue & Other Sources					
	Over (Under) Estimated Expenditures	\$ 237,293	\$ 263,940	\$ 256,441	\$ 204,228	
	Estimated Beginning Fund Balance July 1	\$ 217,937	\$ 393,330	\$ 393,330	\$ 649,771	
	Estimated Ending Fund Balance June 30	\$ 455,230	\$ 657,270	\$ 649,771	\$ 853,999	
	Encumbered for Public Safety 120-54000	\$ (61,900)		\$ -		
	Reserve Committed for Public Safety 120-34725		\$ (296,400)	\$ (296,400)	\$ (296,400)	Reserve still to be determined
	Estimated UNASSIGNED Ending Fund Balance June 30	\$ 393,330	\$ 360,870	\$ 353,371	\$ 557,599	Fund Balance Policy 5%=\$31,330

Franklin County, TN					FY 2019-2020 Budget	
Drug Control Fund # 122						
Fund # 122						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
Estimated Revenues						
42000	FINES, FORFEITURES AND PENALTIES					
42100	Circuit Court					
42140	Drug Control Fines	\$ 2,835	\$ 150	\$ 215	\$ 250	
42300	General Sessions Court					
42340	Drug Control Fines	\$ 7,430	\$ 10,935	\$ 8,217	\$ 9,000	
42900	Other Fines, Forfeitures and Seizures					
42910	Proceeds from Confiscated Property	\$ 21,621	\$ 12,000	\$ 9,261	\$ 10,000	
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 31,886	\$ 23,085	\$ 17,693	\$ 19,250	
43000 CHARGES FOR CURRENT SERVICES						
43100 GENERAL SERVICE CHARGES						
43190	Other General Service Charges	\$ 35,244	\$ 3,000	\$ 1,500	\$ 3,000	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 35,244	\$ 3,000	\$ 1,500	\$ 3,000	
44000 OTHER LOCAL REVENUES						
44100 Recurring Items						
44170	Miscellaneous Refunds	\$ -	\$ 100	\$ 3,600	\$ 2,500	
44500 Nonrecurring Items						
44530	Sale of Equipment	\$ -	\$ 500	\$ -	\$ 500	
44540	Sale of Property	4,915	500	-	20,000	
	TOTAL OTHER LOCAL REVENUES	\$ 4,915	\$ 1,100	\$ 3,600	\$ 23,000	
47600 Direct Federal Revenue						
47250	Law Enforcement Grants	\$ -	\$ -	\$ -	\$ -	
47700	Asset Forfeiture Funds	-	-	-	-	
47990	Other Direct Federal Revenue	\$ 12,679	\$ 18,829	\$ 17,363	\$ 17,000	
	TOTAL DIRECT FEDERAL REVENUE	\$ 12,679	\$ 18,829	\$ 17,363	\$ 17,000	
48000 OTHER GOV'TS. & CITIZENS GROUPS						
48100 Other Governments						
48130	Contributions	\$ 1,250	\$ 1,750	\$ 1,750	\$ 1,750	
48600 Citizens Groups						
48610	Donations	\$ 300	\$ 300	\$ 300	\$ 300	
	TOTAL OTHER GOV. & CITIZENS GROUPS	\$ 1,550	\$ 2,050	\$ 2,050	\$ 2,050	
	Total Estimated Revenues	\$ 86,274	\$ 48,064	\$ 42,206	\$ 64,300	
Estimated Expenditures						
54000 PUBLIC SAFETY						
54150 Drug Enforcement						
316	Contributions	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	
319	Drug Control Payments	10,000	10,000	10,000	10,000	Equitable Sharing (\$18KBG/\$10K Exp)
336	Maintenance & Repair -- Equipment	-	250	-	250	
338	Maintenance & Repair -- Vehicles	-	500	-	500	
340	Medical & Dental	-	250	-	250	Meth Physicals & Lab
355	Travel	1,181	2,000	723	1,000	
399	Other Contracted Services	4,307	11,218	10,197	12,000	
401	Animal Food and Supplies	738	1,350	1,168	1,200	
429	Instructional Materials & Supplies	11,033	10,525	10,345	11,000	Equitable Sharing (\$2,437.15 BG/0 Exp)
431	Law Enforcement Supplies	-	200	-	500	
499	Other Supplies & Materials	-	1,500	605	750	
509	Refunds	-	50	-	50	
524	In-Service Staff Development	-	200	-	500	
599	Other Charges	9,853	27,400	26,707	10,000	
716	Law Enforcement Equipment	4,165	10,600	10,200	5,000	
718	Motor Vehicles	4,995	-	-	20,000	
790	Other Equipment	-	2,000	1,800	2,000	
	TOTAL DRUG ENFORCEMENT	\$ 46,272	\$ 80,043	\$ 73,745	\$ 77,000	

Fund # 122						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
58000	OTHER GENERAL GOVERNMENT					
58400	Other Charges					
510	Trustee's Commission	\$ 778	\$ 1,200	\$ 220	\$ 500	
	TOTAL OTHER CHARGES	\$ 778	\$ 1,200	\$ 220	\$ 500	
	Total Estimated Expenditures	\$ 47,050	\$ 81,243	\$ 73,965	\$ 77,500	
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ 39,224	\$ (33,179)	\$ (31,759)	\$ (13,200)	
	Estimated Beginning Fund Balance -- July 1	24,239	59,948	59,948	30,259	
	Adjust for Encumbrances	(3,515)	2,070	2,070		
	Estimated Ending Fund Balance -- June 30	59,948	28,839	30,259	17,059	
	Liability for Litigants (Cash Seizures)				(12,047)	*Reserve for Litigants - Cash Seizures Revenue Mandated
	Estimated Ending Fund Balance -- June 30	\$ 59,948	\$ 28,839	\$ 30,259	\$ 5,012	Fund Balance Policy 5%=\$4,454

Franklin County, TN		This includes the 2.8% COLA 2018			FY 2019-2020 BUDGET	
Highway/Public Works Fund # 131						
Fund # 131						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
Estimated Revenues						
40000	LOCAL TAXES					
40100	COUNTY PROPERTY TAXES					
40110	Current Property Taxes	\$ 602,631	\$ 615,250	\$ 615,250	\$ 626,825	Represents \$0.0629
40120	Trustee's Collection Prior Year	12,143	13,250	13,250	13,500	
40125	Trustee's Collection Bankruptcy	134	55	55	60	
40130	Clerk & Master Collection Prior Year	12,864	13,710	13,710	14,000	
40140	Interest and Penalty	2,603	2,450	2,450	2,500	
40161	Payment in Lieu of Taxes - TVA	240	260	260	260	
40162	Payment in Lieu of Taxes - Local Utilities	1,980	2,270	2,270	2,300	
40163	Payment in Lieu of Taxes - Other	2,025	2,025	2,025	2,025	
40200	COUNTY LOCAL OPTION TAXES					
40280	Mineral Severance Tax	63,679	51,250	51,250	55,000	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	4,537	3,740	3,740	4,000	
40390	Other Statutory Local Taxes	-	-	-	-	
	TOTAL LOCAL TAXES	\$ 702,836	\$ 704,260	\$ 704,260	\$ 720,470	
41100	LICENSES AND PERMITS					
41140	Cable TV Franchise	\$ 3,507	\$ 3,540	\$ 3,540	\$ 3,540	
	TOTAL LICENSES AND PERMITS	\$ 3,507	\$ 3,540	\$ 3,540	\$ 3,540	
43000	CHARGES FOR CURRENT SERVICES					
43100	GENERAL SERVICE CHARGE					
43190	Other General Service Charges	\$ 17,095	\$ 13,000	\$ 13,000	\$ 15,000	Serv. Charge to State & Federal Govt. Entities for Req
43380	Vending Machine Collections	62	60	60	65	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 17,157	\$ 13,060	\$ 13,060	\$ 15,065	
44000	OTHER LOCAL REVENUES					
44100	RECURRING ITEMS					
44130	Sale of Materials and Supplies	\$ -	\$ -	\$ -	\$ 100	Mats. Charge to Govt. entities for Req
44145	Sale of Recycled Materials	-	-	-	100	
44170	Miscellaneous Refunds	5,569	1,170	1,170	100	Misc. Refunds & Occ Accident
44500	NONRECURRING ITEMS					
44530	Sale of Equipment	14,200	-	-	10,000	Surplus Equip. Sales
44560	Damages Recovered from Individuals	-	-	-	100	Chgs. To Individuals -- Ex:guardrail repair
44990	Other Local Revenues	-	-	-	100	
	TOTAL OTHER LOCAL REVENUES	\$ 19,769	\$ 1,170	\$ 1,170	\$ 10,500	
46000	STATE OF TENNESSEE					
46400	Public Works Grants					
46410	Bridge Program	\$ 38,667	\$ -	\$ -	\$ -	2019/20 Sugartree Springs Bridge (98/2)
46420	State Aid Program	-	873,171	873,171	-	2019/20 Midway Rd & Otter Falls Rd (98/2)
46800	Other State Revenues					
46920	Gasoline and Motor Fuel Tax	2,464,496	2,600,000	2,600,000	2,600,000	
46930	Petroleum Special Tax	29,621	29,622	29,622	29,622	
	TOTAL STATE OF TENNESSEE	\$ 2,532,784	\$ 3,502,793	\$ 3,502,793	\$ 2,629,622	
48000	OTHER GOVERNMENTS					
48130	Contributions	\$ 17,667	\$ 17,667	\$ 17,667	\$ 17,666	Monteagle Contribution Road Maintenance
	TOTAL OTHER GOVERNMENTS	\$ 17,667	\$ 17,667	\$ 17,667	\$ 17,666	
	TOTAL ESTIMATED REVENUES	\$ 3,293,720	\$ 4,242,490	\$ 4,242,490	\$ 3,396,863	
49000	OTHER SOURCES					
49600	Proceeds From Sale of Capital Assets	\$ 41,792	\$ -	\$ -	\$ -	
49800	Transfers In	-	-	-	-	
	Total Other Sources (Non-Revenue)	\$ 41,792	\$ -	\$ -	\$ -	
	Total Estimated Revenues & Other Sources	\$ 3,335,512	\$ 4,242,490	\$ 4,242,490	\$ 3,396,863	

Fund # 131						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
Estimated Expenditures						
61000	ADMINISTRATION					
101	County Official	\$ 82,802	\$ 86,587	\$ 86,587	\$ 88,827	Elected - State Mandated
103	Assistant	106,622	124,187	123,822	128,575	3 positions
185	Educational Incentive (COCTP & Emp. Educ.)	-	-	-	-	
186	Longevity	2,160	3,420	3,420	3,480	3 employees
187	Overtime Pay	2,752	6,800	6,800	4,000	2 positions O/T
189	Other Salaries and Wages	4,573	4,075	4,075	4,000	
191	Board & Committee Member Fees	21,600	21,600	21,600	21,600	Highway Commission
201	Social Security	13,152	15,142	14,825	15,592	Employees & Hwy. Commission
204	Pensions	27,485	31,200	31,200	26,991	Employees Only
206	Life Insurance	172	187	187	187	" "
207	Medical Insurance	26,731	28,368	28,350	28,600	" "
208	Dental Insurance	1,065	1,161	1,125	1,161	" "
210	Unemployment Compensation	-	50	-	1,500	Non-Contributory Employer
212	Employer Medicare	3,154	3,541	3,390	3,646	Employees & Hwy. Commission
299	Other Fringe Benefits	600	1,000	650	1,000	Safety Incentive, Christmas Bonus
320	Dues and Memberships	4,223	4,856	4,856	5,000	TCHOA, TCHOA Region II, TCSA
330	Operating Lease Payments	-	-	-	1,260	KMBS Copier Lease
331	Legal Services	550	5,000	5,000	1,000	Attorney Services
332	Legal Notices, Recording & Court Costs	233	750	150	250	Newspaper Ads, Registration of Deeds
337	Maintenance & Repair - Office Equipment	2,188	2,370	1,970	1,240	Contracted Repair of office equip.
348	Postal Charges	93	94	75	100	
355	Travel (Meals, Mileage, Lodging, Parking, Etc.)	2,961	3,300	2,300	2,300	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	7,530	7,563	6,600	7,000	Deed Services/Server & Network Maint.
435	Office Supplies	1,635	2,030	2,025	2,200	Administration office supplies
524	In Service/Staff Development	1,039	1,550	1,935	1,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	791	1,410	1,410	1,500	Miscellaneous
	TOTAL ADMINISTRATION	\$ 314,111	\$ 356,241	\$ 352,352	\$ 352,509	
62000	HIGHWAY & BRIDGE MAINTENANCE					
141	Foremen	\$ 44,080	\$ 41,137	\$ 41,137	\$ 42,754	1 position
142	Mechanic	35,482	-	-	-	moved to Light Equip Operator
144	Equipment Operators Heavy	153,018	201,210	201,210	210,823	5 positions
145	Equipment Operators Light	67,410	131,620	131,620	146,632	3 positions +4.5K for quarry time
147	Truck Drivers	210,600	199,100	199,100	202,410	7 positions +10K for quarry time
186	Longevity	9,660	7,700	7,500	7,740	9 employees
187	Overtime Pay	12,584	21,240	20,000	10,000	
189	Other Salaries & Wages	8,177	6,800	6,720	6,800	
201	Social Security	32,276	36,700	36,600	39,160	
204	Pensions	73,480	78,815	78,815	75,814	
206	Life Insurance	674	750	735	750	
207	Medical Insurance	100,967	113,460	113,455	107,250	
208	Dental Insurance	4,052	4,505	4,505	4,355	
212	Employer Medicare	7,549	5,789	8,560	9,158	Hwy. Maintenance Employees
299	Other Fringe Benefits	4,419	4,450	4,050	4,450	Safety incentive, Christmas bonus
399	Other Contracted Services	600	5,000	3,750	7,000	Survey, Tree Service & Fence
403	Asphalt - Cold Mix	-	11,000	10,990	15,000	
408	Concrete	-	1,000	1,200	5,000	
409	Crushed Stone	-	2,307	3,000	5,000	
426	General Construction Materials	196	930	560	1,000	construction supplies for road maint. Jobs
436	Other Road Materials	21,259	24,000	23,580	25,000	striping, salt
438	Pipe	20,060	41,913	35,000	25,000	Maintenance Pipe
442	Propane Gas	511	2,000	1,660	2,000	Road Maintenance Propane - Patching
443	Road Signs	22,143	27,750	27,750	28,000	signs and supplies begin state mandate
446	Small Tools	141	2,000	1,000	4,500	Compressor
499	Other Supplies & Materials	4,311	3,500	3,200	4,000	Flags, Vests, Raincoats, spray paint, etc.
	TOTAL HIGHWAY AND BRIDGE MAINTENANCE	\$ 833,649	\$ 974,676	\$ 965,697	\$ 989,599	
63100	OPERATION AND MAINTENANCE OF EQUIPMENT					
141	Foremen	\$ 41,531	\$ 44,496	\$ 43,910	\$ 47,109	1 position
186	Longevity	300	360	360	420	
187	Overtime	-	3,000	2,500	500	
189	Other Salaries and Wages	2,369	2,000	1,600	500	
201	Social Security	2,719	3,105	3,105	3,042	
204	Pensions	6,216	7,050	7,050	5,891	
206	Life Insurance	47	47	47	47	
207	Medical Insurance	6,869	7,091	7,091	7,150	

Fund # 131						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
208	Dental Insurance	274	281	281	290	
212	Employer Medicare	636	727	727	711	
299	Other Fringe Benefits	528	450	450	530	Safety incentive, Christmas bonus
335	Maintenance & Repair -- Building	107	3,470	3,470	30,000	Replace Roof & Gutters
336	Maintenance & Repair - Equipment (contracted)	67,525	37,420	37,420	42,000	Thompson, L.B. Smith, etc
412	Diesel Fuel	80,751	77,380	73,000	82,000	all equip. not quarry
418	Equipment and Machinery Parts	67,546	62,370	62,370	75,000	all parts not quarry
424	Garage Supplies	25,047	24,730	17,000	25,000	Highway shop supplies
425	Gasoline	14,986	28,000	28,000	29,000	all vehicles not quarry
433	Lubricants	8,824	12,000	12,000	12,000	all vehicles and equip. not quarry
446	Small Tools	1,178	1,500	1,500	13,000	Tire Changer, etc
450	Tires & Tubes	27,770	19,175	19,175	25,000	all tires not quarry
499	Other Supplies & Materials	-	120	120	500	Highway shop
	TOTAL OPERATION & MAINTENANCE OF EQUIP	\$ 355,223	\$ 334,772	\$ 321,176	\$ 399,690	
63400	QUARRY OPERATIONS					
141	Foremen	\$ 39,127	\$ 41,117	\$ 40,311	\$ 42,754	1 position
145	Equipment Operators Light	39,245	42,668	38,168	44,182	1 position and 4.5K for other additional
186	Longevity	2,220	2,280	2,280	2,340	2 employees
187	Overtime Pay	-	1,000	-	1,000	Quarry associated overtime
189	Other Salaries & Wages	9,933	2,000	740	10,000	Other than Lt Oper
201	Social Security	5,515	5,026	5,026	6,256	
204	Pensions	12,730	11,466	11,466	12,114	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	15,973	14,182	14,182	17,875	
208	Dental Insurance	622	563	563	726	
212	Employer Medicare	1,290	1,175	1,175	1,383	
299	Other Fringe Benefits	623	620	620	625	Safety incentive, Christmas bonus
307	Communications	832	284	284	325	Phone & fax @ quarry
321	Engineering Services	-	10,500	10,500	10,500	Engineering
323	Explosive and Drilling Services	19,345	40,000	40,000	40,000	Volume control & cost of pulling 2 shots
330	Operating Lease Payments	10,800	10,800	10,800	10,800	Holland Lease (ends 6/30/29)
335	Maintenance & Repair -- Building	-	110	110	2,000	
336	Maintenance and Repair - Equipment	14,471	13,280	13,280	60,000	Electrical & contract service crusher repairs
349	Printing, Stationery & Forms	1,640	-	-	600	Quarry load tickets
351	Rentals	-	-	-	16,000	Track hoe/Hammer Rental
399	Other Contracted Services	-	600	600	-	
412	Diesel Fuel	10,325	9,760	9,760	10,500	
415	Electricity	47,921	53,155	53,155	56,000	Crusher & Office Electrical
418	Equipment and Machinery Parts	20,387	18,000	18,000	27,000	
424	Garage Supplies	3,727	5,510	5,510	5,750	Quarry shop supplies
433	Lubricants	3,321	3,910	3,910	4,000	
450	Tires and Tubes	10,013	3,000	3,000	11,000	
454	Water and Sewer	887	860	860	1,250	crusher and office water
499	Other Supplies and Materials	648	1,900	1,900	2,000	
	TOTAL QUARRY OPERATIONS	\$ 271,689	\$ 293,860	\$ 286,294	\$ 397,073	
65000	OTHER CHARGES					
215	On Be-half OPEB Payments	\$ -	\$ -	\$ -	\$ 20,000	OPEB Liability Contribution
299	Other Fringe Benefits	6,842	7,080	7,080	14,300	Retiree's Insurance - Estimating 2 retiring
307	Communications	8,553	9,100	9,100	7,000	office phones, pager, mobiles, ISP charges
340	Medical and Dental Services	520	2,000	1,135	1,500	drug testing fees
347	Pest Control	300	375	300	300	Bid Item w/additional
359	Disposal Fees	4,915	5,700	5,600	5,800	dumpster fees
361	Permits	2,180	3,000	2,300	3,000	charges for mine and environment permits
451	Uniforms	6,058	6,700	6,660	7,000	
452	Utilities	15,546	21,500	21,440	22,200	Hwy shop and office
502	Building and Contents Insurance	24,888	23,915	23,915	23,432	yearly premium
506	Liability Insurance	29,036	27,900	27,900	27,337	yearly premium
507	Medical Claims	1,582	6,090	6,090	10,000	Occ.Acc. Medical claims deductibles
508	Premiums on Surety Bond	-	50	50	150	yearly premium
510	Trustees Commission	37,787	39,000	38,990	42,000	
511	Vehicle & Equipment Insurance	30,263	32,119	30,896	28,000	yearly premium
513	Workers Compensation	17,744	18,600	18,578	27,888	Occ. Acc. Premium
516	Other Self Insured Claims	2,200	5,000	2,000	5,000	Occ. Acc. Related charges
599	Other Charges	3,758	3,600	3,600	4,000	misc. fees & expenses
	TOTAL OTHER CHARGES	\$ 192,172	\$ 211,729	\$ 205,634	\$ 248,907	

Fund # 131						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
68000	CAPITAL OUTLAY					
705	Bridge Construction	\$ 39,992	\$ 10,000	\$ 7,500	\$ 50,000	2019/20 Sugartree Springs Bridge (98/2)
707	Building Improvements	-	-	-	30,000	Quarry Crusher Command Ctr
708	Communication Equipment	12,313	11,800	11,791	17,500	repeater rent, radio purchases and repair
713	Highway Construction	89,488	-	-	10,000	
713	Highway Construction District 1 (carryover -2,657.99)	-	515,000	513,205	250,342	**Increase \$40K to Districts**+Monteagle Fund
713	Highway Construction District 2 (carryover \$277,709.25)	-	30,000	27,100	477,709	" "
713	Highway Construction District 3 (carryover \$317,179.40)	-	3,000	-	517,179	" "
713	Highway Construction District 4 (carryover -1,500.40)	-	400,000	397,021	198,500	" "
714	Highway Equipment	9,000	47,800	47,788	90,000	Dump Truck
718	Motor Vehicles	52,030	900	861	40,000	
719	Office Equipment	-	375	375	7,500	Network Server Upgrade & Computers
726	State-Aid Projects	901,831	-	-	-	2019/20 Midway Rd & Otter Falls Rd (98/2)
790	Other Equipment	2,817	1,500	1,500	20,000	
791	Other Construction	9,623	14,250	14,240	16,000	
799	Other Capital Outlay	-	1,400	1,370	10,000	unexpected capital expenditures
	TOTAL CAPITAL OUTLAY	\$ 1,117,094	\$ 1,036,025	\$ 1,022,751	\$ 1,734,730	
82100	DEBT SERVICE PRINCIPAL					
82120	Highways and Streets					
602	Principal on Notes	\$ 14,371	\$ 15,072	\$ 15,072	\$ 15,807	Quarry Land (matures 2/1/23)
	TOTAL DEBT SERVICE PRINCIPAL	\$ 14,371	\$ 15,072	\$ 15,072	\$ 15,807	
82200	DEBT SERVICE INTEREST					
82220	Highways and Streets					
604	Interest on Notes	\$ 4,750	\$ 4,049	\$ 4,049	\$ 3,315	Quarry Land (matures 2/1/23)
	TOTAL DEBT SERVICE INTEREST	\$ 4,750	\$ 4,049	\$ 4,049	\$ 3,315	
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 (2019/20 - 5th of 6)
	Total Other Uses (Transfers Out)	\$ 53,803	\$ 53,803	\$ 53,803	\$ 53,803	
	TOTAL ESTIMATED EXPENDITURES	\$ 3,156,862	\$ 3,280,227	\$ 3,226,828	\$ 4,195,434	
	Excess of Estimated Revenues Over (Under)					
	Estimated Expenditures	\$ 178,650	\$ 962,263	\$ 1,015,662	\$ (798,571)	
	Estimated Beginning Fund Balance July 1	1,903,150	2,098,484	2,098,484	3,114,146	
	Estimated Ending Fund Balance June 30	2,081,800	3,060,747	3,114,146	2,315,576	
	Adjustment for Encumbrances	16,684				
	Assigned Highway/Public Works Districts - 34750					
	Assigned Highway/Public Works Equipment - 34775		(440,000)	(440,000)	(440,000)	
	Assigned Other Operations OPEB ARC - 34745		(139,694)	(139,694)	(139,694)	
						Fund Balance Policy 5%
	Estimated Spendable Fund Balance June 30	\$ 2,098,484	\$ 2,481,053	\$ 2,534,452	\$ 1,735,882	= \$155,298

Franklin County, TN					FY 2019-2020 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
Budget Includes Revised Scale for Certified with weights on Step 6 thru 19 (state mandated on Step 11). Also includes Degree Advancements & Steps where earned; No increase for Support Employees - Steps only; No increase for Contracted Bus Drivers; No Health Insurance Increase for January 2020; 0.17% Retirement rate increase for Certified & 2% decrease for Support Employees						
Estimated Revenues						
40000 Local Taxes						
40100 County Property Taxes						
40110	Current Property Taxes	\$ 9,958,278	\$ 10,225,642	\$ 10,183,964	\$ 10,358,063	Represents \$1.0394
40120	Trustee's Collection - Prior Year	200,774	202,000	226,974	205,000	Based on History
40125	Trustee's Collection - Bankruptcy	2,558	2,000	370	2,000	Based on 3 Yr Average
40130	Clerk & Master Collections - Prior Year	213,033	150,000	186,477	177,000	Based on 3 Yr Average
40140	Interest and Penalty	43,369	43,000	39,255	29,000	Based on 3 Yr Average
40161	Payments in Lieu of Taxes - TVA	3,972	3,900	3,971	3,900	Based on 3 Yr Average
40162	Payments in Lieu of Taxes - Local Utilities	35,892	38,000	34,008	37,000	Based on 3 Yr Average
40163	Payments in Lieu of Taxes - Other	33,466	32,000	33,812	29,000	Based on 3 Yr Average
40200 County Local Option Taxes						
40210	Local Option Sales Tax	\$ 4,706,190	\$ 4,892,000	\$ 5,030,119	\$ 4,892,328	Based on projected 18-19
40275	Mixed Drink Tax	26,444	25,000	39,330	30,000	Based on projected 18-19
40300 Statutory Local Taxes						
40320	Bank Excise Tax	\$ 75,070	\$ 70,000	\$ 61,818	\$ 70,000	Based on 3 Yr Average
Total Local Taxes		\$ 15,299,046	\$ 15,683,542	\$ 15,840,100	\$ 15,833,291	
41000 Licenses and Permits						
41110	Marriage License	\$ 2,708	\$ 3,000	\$ 3,031	\$ 3,000	Based on 3 Yr Average
41140	Cable TV Franchise	58,023	56,250	58,796	55,000	Based on 3 Yr Average
Total Licenses and Permits		\$ 60,731	\$ 59,250	\$ 61,827	\$ 58,000	
43500 Education Charges						
43517	Tuition-Other	\$ 246,773	\$ 264,397	\$ 263,856	\$ 249,397	ESP
43551	School Based Health Service	32,857	28,000	32,233	25,000	TN Care Billing
43583	TBI Criminal Background Fee	-	100	35	-	
Total Education Charges		\$ 279,630	\$ 292,497	\$ 296,124	\$ 274,397	
44000 Other Local Revenues						
44100 Recurring Items						
44110	Interest Earned	\$ 10,200	\$ 15,500	\$ 25,180	\$ 22,000	Interest from OPEB
44120	Lease/Rentals	12,204	12,204	12,204	12,204	Nextel Grant
44146	E-Rate Funding	30,233	1,400	1,422	-	Will amend when received
44170	Miscellaneous Refunds	27,716	80,810	93,253	24,000	Elem BB \$24,000/ (Co Annex Reimb 18-19)
44500 Non-Recurring Items						
44530	Sale of Equipment	\$ 22,177	\$ 1,000	\$ 655	\$ -	
44540	Sale of Property	26,775	-	-	-	
44570	Contributions & Gifts	84,114	101,668	117,854	10,405	Campora \$10,405
44990	Other Local Revenues	161,000	-	-	-	No Headstart 18/19 or 19/20
Total Other Local Revenues		\$ 374,419	\$ 212,582	\$ 250,568	\$ 68,609	
46000 State of Tennessee						
46100 General Government Grants						
46190	On-behalf Contributions for OPEB	\$ 182,000	\$ -	\$ -	\$ -	Post Employment Benefit Contributions (Reclassified in CAFR)
Total General Government Grants		\$ 182,000	\$ -	\$ -	\$ -	
46500 Regular Education Funds						
46511	Basic Education Program	\$ 26,162,549	\$ 26,138,000	\$ 26,134,985	\$ 26,781,000	Reflects June Est BEP +\$48,000
46515	Early Childhood Education	1,080,208	1,019,695	1,019,684	904,639	State Pre-K
46590	Other State Educ Funds	435,979	563,708	509,026	354,909	CSH \$125,000; Equity \$55,000; Campora \$29,612; Lifeline \$60,000; TSW \$78,670
46610	Career Ladder Program	126,170	138,800	139,450	129,469	
46640	Vocational Equipment	267,319	-	-	-	P/Y Grant
Total Regular Education Funds		\$ 28,072,225	\$ 27,860,203	\$ 27,803,145	\$ 28,170,017	
46800 Other State Revenue						
46851	State Revenue Sharing - TVA	50,000	50,000	50,000	50,000	
46980	Other State Grants	-	-	-	-	
Total Other State Revenue		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Total State of Tennessee		\$ 28,304,225	\$ 27,910,203	\$ 27,853,145	\$ 28,220,017	

Franklin County, TN					FY 2019-2020 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
47000 Federal Government						
47100 Federal through State						
47143	Special Education - Grants to States -- IDEA	\$ -	\$ 118,562	\$ 118,562	\$ 50,000	
47590	Other Federal thru State	243,153	331,598	276,994	122,356	Established Coalition \$74,356; MRT \$48,000
47990	Other Direct Federal Revenue	117,272	167,096	114,990	-	Dr. C Grant (with amend Carry Over) \$125,000 in Oct)
	Total Federal Through State	\$ 360,425	\$ 617,256	\$ 510,545	\$ 172,356	
	Total Estimated Revenues	\$ 44,678,476	\$ 44,775,330	\$ 44,812,309	\$ 44,626,670	
49000 OTHER SOURCES						
49600	Proceeds From Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	
49700	Insurance Recovery	-	-	-	-	Federal Projects Operational Permanent Transfer for Cash Flow
49800	Transfers In	-	100,000	100,000	-	
	Total Other Sources	\$ -	\$ 100,000	\$ 100,000	\$ -	
	Total Estimated Revenue & Other Sources	\$ 44,678,476	\$ 44,875,330	\$ 44,912,309	\$ 44,626,670	
70000 Instruction						
71100 Regular Instruction Program						
116	Teachers	\$ 12,738,693	\$ 13,320,245	\$ 13,107,695	\$ 13,325,384	270 FT Employees, Sat School, PR, Webmaster, Differential Pay
117	Career Ladder Program	77,652	72,200	69,210	67,600	
128	Homebound Teachers	81,649	118,000	109,225	100,000	1 P/T Retiree & Hourly as Needed
163	Educational Assistants - Aides	635,773	627,532	622,754	611,694	40 Employees
188	Bonus Payments	115,334	116,702	105,047	104,946	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (Certified)	147,896	168,850	128,064	120,000	\$75.00 per day & daily rate for Long Term Sub
198	Substitute Teachers (Non-Certified)	208,899	209,660	184,012	190,000	\$62.50 per day
201	Social Security	803,711	852,302	821,141	840,217	6.2% of Gross Salary (less \$55,000)
204	Pensions	1,261,046	1,473,299	1,415,741	1,473,863	10.63% Certified / 12% Classified
207	Medical Insurance	2,297,875	2,414,681	2,393,765	2,434,419	No Projected Increase 2020
210	Unemployment Compensation	5,060	35,000	4,371	35,000	Paid as Claimed
212	Employer Medicare	188,909	202,192	193,296	200,535	1.45% (less \$10,000)
217	Pensions - Hybrid Stabilization	-	38,825	38,823	45,000	Hybrid Retirement @ 2.03%
299	Other Fringe Benefits (Disability)	5,674	5,136	4,544	5,016	Support at .82% Salary
330	Operating Lease Payments	-	-	-	35,000	Previously in 336
336	Maintenance & Repair Services - Equipment	27,486	35,000	25,628	-	Copier Moved to 330
356	Tuition	205,047	321,000	250,000	250,000	Payment to Tullahoma City
399	Other Contracted Services	44,001	49,945	33,123	36,360	AP/Dual \$6,560; Movie License \$4,800; Court Ordered Facilities \$25,000
429	Instructional Supplies & Materials	283,291	473,479	421,284	332,404	(Fee Waiver Exp moved to 535); STEM/STREAM \$26,000; Elem Educ \$41,000; Tech \$74,800; Nextel \$1,204; Spec Ed \$41,000; Paper \$30,000; BEP Allocations \$110,200
430	Electronic Textbooks	-	249,000	248,738	-	
449	Textbooks	68,684	289,239	218,252	416,239	
471	Software	170,719	299,239	298,994	229,000	Instructional Software/License
499	Other Supplies & Materials	3,208	-	-	-	
535	Fee Waiver Allocations	-	-	-	114,045	Previously in 429
599	Other Charges	5,154	12,311	11,919	2,300	
722	Regular Instruction Equipment	634,424	370,710	365,091	421,225	Tech \$410,000 increased for more Chromebooks
	Total Regular Instruction Program	\$ 20,010,185	\$ 21,754,547	\$ 21,070,719	\$ 21,390,246	
71150 Alternative School Program						
116	Teachers	\$ 50,339	\$ 99,072	\$ 99,072	\$ 100,761	1 FT Reg Ed & 1 FT Sp Ed Employees
117	Career Ladder Program	1,000	1,000	1,000	1,000	
163	Educational Assistants - Aides	-	2,714	2,714	-	
188	Bonus Payments	2,154	2,248	2,239	2,257	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to
189	Other Salaries & Wages @ Certified	86,123	88,596	88,596	68,118	1 Employee
178	Other Salaries & Wages @ Support	-	-	-	21,046	1 Employee
195	Substitute Teachers (certified)	-	600	-	300	\$75.00 per day & daily rate for Long Term Sub
198	Substitute Teachers (non-certified)	270	1,500	345	800	\$62.50 per day
201	Social Security	8,105	12,478	11,138	11,295	6.2% of Gross Salary (less \$750)
204	Pensions	13,683	21,125	21,094	20,824	10.63% Certified / 12% Classified

Franklin County, TN					FY 2019-2020 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
207	Medical Insurance	27,567	38,892	38,882	38,087	No Projected increase 2020
212	Employer Medicare	1,896	2,918	2,605	2,817	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	197	242	193	173	Support at .82% Salary
330	Operating Lease Payments (Copier)	-	-	-	1,000	Previously in 336
336	Maintenance & Repair - Office Equipment	713	1,000	805	-	Copier moved to 330
499	Other Supplies & Materials	837	1,470	271	300	All School Supplies
599	Other Charges	-	30	32	-	
	Total Alternative School Program	\$ 192,884	\$ 273,885	\$ 268,986	\$ 268,778	
71200	Special Education Program					
116	Teachers	\$ 1,775,231	\$ 1,695,633	\$ 1,669,673	\$ 1,740,524	35 F/T Employees
117	Career Ladder Program	14,000	13,000	13,000	13,000	
128	Homebound Teachers	40,525	37,000	35,299	32,000	Hourly as Needed
163	Educational Assistants - Aides	464,726	238,833	233,889	226,715	16.5 F/T Employees
171	Speech Pathologist	459,439	446,896	445,200	449,784	9.7 Employees
188	Bonus Payments	20,843	21,108	18,288	18,939	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (certified)	6,715	7,875	5,062	10,575	\$75.00 Per Day & daily rate for Long Term Sub
198	Substitute Teachers (non-certified)	29,009	39,500	37,038	41,000	\$62.50 per day
201	Social Security	162,957	148,396	141,446	149,017	6.2% of Gross Salary (less \$8,000)
204	Pensions	274,715	260,828	248,965	258,332	10.63% Certified / 12% Classified
207	Medical Insurance	507,936	423,211	419,844	418,821	No price increase 2020
210	Unemployment Compensation	2,859	11,000	9,253	10,000	As Needed
212	Employer Medicare	37,989	35,576	33,221	34,722	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	7,250	6,935	8,500	Hybrid Retirement @ 2.03%
299	Other Fringe Benefits (Disability)	3,974	1,913	1,753	1,859	Support at 82% Salary
312	Contracts with Private Agencies	173,060	62,700	62,700	64,900	King's Daughter School
330	Operating Lease Payments (Copiers)	-	-	-	15,052	Copiers for Spec Ed Teachers
336	Maintenance & Repair Services - Equipment	125	-	-	-	
399	Other Contracted Services	-	109,778	109,744	76,912	Vision \$46,912; ABA Evaluations \$30,000
429	Instructional Supplies & Materials	748	29,724	29,722	26,314	SRA (Reading RTI) iSpire, Skills Streaming, SLP intervention
725	Special Education Equipment	-	118,562	118,557	1,500	
	Total Special Education Program	\$ 3,974,851	\$ 3,708,783	\$ 3,639,589	\$ 3,598,466	
71300	Vocational Education Program					
116	Teachers	\$ 874,348	\$ 937,055	\$ 914,467	\$ 923,866	20.6 Employees
117	Career Ladder Program	1,000	2,000	1,667	1,000	
188	Bonus Payments	8,086	7,830	6,802	7,109	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (certified)	540	2,812	2,475	2,000	\$75.00 Per Day & daily rate for Long Term Sub
198	Substitute Teachers (non-certified)	15,080	17,200	15,544	18,000	\$62.50 per day
201	Social Security	51,183	55,448	54,169	54,522	6.2% of Gross Salary (less \$4,500)
204	Pensions	78,146	93,744	87,521	92,069	10.63% Certified / 12% Classified
207	Medical Insurance	153,651	170,231	170,230	171,148	No Projected Increase
212	Employer Medicare	12,304	14,020	12,726	12,804	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	5,300	5,278	7,000	Hybrid Retirement @ 2.03%
399	Other Contracted Services	-	700	700	12,000	Drug Testing; Industry Certifications
429	Instructional Supplies & Materials	16,961	8,798	8,150	12,000	Voc Teacher Request
499	Other Supplies & Materials	-	3,462	3,462	6,000	Increased for MOS license for HHS/add'l license for ind certifications/recruitment materials & marketing
599	Other Charges	1,980	1,557	1,557	2,500	AD Council
730	Career Technical Instruction Equipment	289,912	1,317	254	33,000	CTE Equipment (18-19 was moved to Capital Outlay for construction STEM/Maze)
	Total Vocational Education Program	\$ 1,503,191	\$ 1,321,474	\$ 1,285,002	\$ 1,355,018	
71400	Student Body Education Program					
189	Other Salaries & Wages	\$ 308,286	\$ 337,337	\$ 312,460	\$ 323,315	Elem BB Workers \$9500; Athletic Directors & Coaches Supplements \$290,190
201	Social Security	16,720	20,915	16,912	18,538	6.2% of Gross Salary
204	Pensions	21,349	28,285	22,263	30,282	10.63% Certified / 12% Classified
212	Employer Medicare	4,318	4,891	4,382	4,688	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	2,000	848	1,500	Hybrid Retirement @ 2.03%
399	Other Contracted Services	62,957	80,200	78,209	76,000	Athletic Trainers \$41,500 and Drug Testing \$15,500; Elem BB officials \$9,000
499	Other Supplies & Materials	7,030	6,000	4,841	6,000	\$5,500 Athletic Needs; Elem BB \$500

Franklin County, TN					FY 2019-2020 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
599	Other Charges	19,373	15,730	6,490	16,500	Field Maint \$13,000; Misc \$8,000; Elem BB Profit Division \$3,073
	Total Student Body Education Program	\$ 440,033	\$ 495,358	\$ 446,405	\$ 476,823	
	Total Instruction	\$ 26,121,144	\$ 27,554,047	\$ 26,710,701	\$ 27,089,332	
	72000 Support Service					
	72110 Attendance					
162	Clerical Personnel	\$ 59,784	\$ 81,485	\$ 81,443	\$ 81,192	4 Attendance Assistants
188	Bonus Payments	714	746	745	753	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	50,482	51,423	51,417	51,792	1 Employee
201	Social Security	6,653	8,287	7,957	8,292	6.2% of Gross Salary
204	Pensions	15,545	18,712	18,705	16,048	10.63% Certified / 12% Classified
207	Medical Insurance	19,349	26,857	26,857	27,087	No projected increase 2020
212	Employer Medicare	1,556	1,938	1,861	1,939	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	1,012	1,096	1,124	1,097	Support at .82% Salary
355	Travel	251	500	379	250	
471	Software	-	40,000	35,149	35,149	Skyward
499	Other Supplies & Materials	252	600	216	500	
524	In-Service Staff Development	2,146	1,936	1,023	1,200	
704	Attendance Equipment	-	200	-	-	
	Total Attendance	\$ 157,744	\$ 233,780	\$ 226,876	\$ 225,299	
	72120 Health Services					
105	Supervisor/Director	\$ 74,383	\$ 73,999	\$ 73,993	\$ 74,737	CSH Supervisor
131	Medical Personnel	423,038	303,432	297,232	313,584	11 School Nurses
198	Substitute Teachers (non-certified)	6,541	7,500	6,172	7,000	\$85 per day or \$10.00 per hr for nurses
201	Social Security	29,135	23,910	22,231	23,510	6.2% of Gross Salary
204	Pensions	64,796	48,952	44,850	44,075	10.63% Certified / 12% Classified
207	Medical Insurance	91,070	74,223	67,892	67,636	No Projected increase 2020
212	Employer Medicare	6,814	5,591	5,200	5,732	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	1,450	1,445	1,500	Hybrid Retirement @ 2.03%
299	Other Fringe Benefits (Disability)	3,736	2,488	2,181	2,571	Support at .82% Salary
320	Dues & Memberships	-	-	-	-	
355	Travel	11,183	200	38	150	\$150 Nurses Travel
399	Other Contracted Services	350	-	-	-	
499	Other Supplies & Materials	27,886	24,855	23,040	23,013	Supplies for nurses \$1,600 / CSH \$24,413
524	In-Service Staff Development	30	10,925	10,567	8,700	CPR & Nurses training \$200; CSH \$8,500
	Total Health Services	\$ 738,962	\$ 577,525	\$ 554,841	\$ 572,208	
	72130 Other Student Support					
117	Career Ladder Program	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	6 Employees
123	Guidance Personnel	751,382	772,859	768,962	780,483	14 Employees
130	Social Worker	101,855	56,763	56,763	56,763	1 Employee
161	Secretary(ies)	70,527	71,966	71,966	73,421	3 employees
188	Bonus Payments	7,988	7,776	7,733	7,797	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages (Safety Coordinator)	35,456	40,449	40,449	40,800	0.5 Safety Director
195	Substitute Teachers (Certified)	68	125	75	225	\$75.00 Per Day & daily rate for Long Term Sub
198	Substitute Teachers (Non-Certified)	572	600	531	600	\$62.50 per day
201	Social Security	56,358	55,805	55,118	56,148	6.2% of Gross Salary (less \$3,750)
204	Pensions	97,024	102,058	97,678	99,391	10.6% Certified / 12% Classified
207	Medical Insurance	157,581	162,184	149,475	148,803	No Projected Increase 2020
212	Employer Medicare	13,181	13,850	12,890	13,208	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	3,900	3,802	5,000	Hybrid Retirement @ 2.03%
299	Other Fringe Benefits (Disability)	1,543	1,076	1,075	1,068	Support at .82 % Salary
309	Contracts with Government Agencies	53,540	53,540	53,540	27,000	SRO (Original \$20,000 plus \$7,000 for cell phones
322	Evaluation & Testing	29,075	20,551	13,528	20,551	ACT Testing
355	Travel	1,552	2,900	1,433	2,000	Safety & Facilities \$500; Social Workers \$1,500
399	Other Contracted Services	-	20,398	1,911	-	P/Y Safety Grant
499	Other Supplies & Materials	326	28,105	27,365	1,250	Safety & Facility \$1,000; Social Worker \$250
524	In-Service Staff Development	1,382	3,800	1,300	2,700	Safety & Facilities \$1,500; Social Workers \$1,200
524	In-Service Staff Development - SRO	6,872	10,000	10,411	10,000	SRO Training
599	Other Charges	14,162	14,000	7,880	14,000	Safety & Facilities \$14,000
790	Other Equipment	-	111,407	94,009	-	P/Y Safety Grant
	Total Other Student Support	\$ 1,406,444	\$ 1,560,112	\$ 1,483,893	\$ 1,367,207	

Franklin County, TN					FY 2019-2020 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
72210 Regular Instruction Program						
105	Supervisor/Director	\$ 146,561	\$ 166,931	\$ 145,580	\$ 159,194	1 FT & 2 PT Employees
117	Career Ladder Program	6,657	10,800	8,443	9,000	
129	Librarians	608,014	582,329	581,006	592,195	11 F/T Employees
138	Instructional Computer Personnel	45,834	-	-	-	
162	Clerical Personnel	40,040	40,851	40,851	41,144	1 Employee
163	Educational Assistants (Library)	-	14,688	14,688	15,432	1 Employee
188	Bonus Payments	7,886	9,134	9,134	9,574	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages @ Certified	27,404	98,096	86,810	160,580	2 FT STEM employee, 2 PT Curriculum Specialist
189	Other Salaries & Wages @ Support (Attendance Interventionist & PR/Grant Writer Support)	-	-	-	50,760	1 F/T & 1 P/T Employees
189	Other Salaries & Wages (Summer School)	-	31,240	29,065	31,240	Summer School
195	Substitute Teachers (Certified)	574	1,135	1,125	900	\$75.00 Per Day & daily rate for Long Term Sub
198	Substitute Teachers (Non-Certified)	4,451	3,250	2,750	3,500	\$62.50 per day
201	Social Security	48,243	59,681	53,007	62,808	6.2% of Gross Salary of Gross Salary
204	Pensions	76,358	100,134	96,276	113,118	10.63% Certified / 12% Classified
207	Medical Insurance	91,931	117,201	117,111	129,775	No Projected Increase 2020
212	Employer Medicare	12,220	13,958	12,614	15,066	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	324	485	483	880	Support at 0.82% Salary
320	Dues & Memberships	60	1,950	1,538	3,400	504; ACTE; NSC; Co-wide \$1,550
336	Maintenance & Repair Services - Equipment	1,154	-	-	-	
355	Travel	7,068	9,576	8,233	9,900	Secretaries travel \$2,500; PR/Grant Writer 1200; Elem Ed \$4,200 to include PreK & ELL
399	Other Contracted Services	41,370	130	120	100	
432	Library Books/Media	5,330	-	-	-	
499	Other Supplies & Materials	12,280	5,322	3,200	4,700	
524	In-Service Staff Development	54,753	39,843	36,876	48,800	In-service training for all grade levels and supervisors, PreK
599	Other Charges	-	8,184	7,583	3,325	Para Pro Testing \$825; Lego League \$2,000
790	Other Equipment	40,236	-	-	-	
	Total Regular Instruction Program	\$ 1,278,748	\$ 1,314,918	\$ 1,256,493	\$ 1,465,391	
72220 Special Education Program						
105	Supervisor/Director	\$ -	\$ 92,533	\$ 92,534	\$ 93,345	1 Employee
117	Career Ladder Program	583	-	-	-	
124	Psychological Personnel	715	46,622	46,622	47,826	1 Employee
131	Medical Personnel	-	-	-	128,434	2 Therapist; 1 SpEd Nurse; Plus \$10,000 for O/T riding bus
161	Secretary(ies)	-	18,307	18,304	18,434	0.5 employees
188	Bonus Payments	-	1,760	1,760	1,025	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages @ Certified	26,153	271,067	236,932	49,838	1 Psychological Examiner
189	Other Salaries & Wages @ Certified Summer School	-	-	18,253	31,000	Summer School
201	Social Security	1,701	26,678	24,449	22,184	6.2% of Gross Salary of Gross Salary
204	Pensions	2,950	46,422	46,505	40,333	10.63% Certified / 12% Classified
207	Medical Insurance	-	55,156	55,156	51,462	No Projected Increase for 2020
212	Employer Medicare	398	5,708	5,718	5,164	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	640	578	1,000	Hybrid Retirement @ 2.03%
299	Other Fringe Benefits (Disability)	25	975	958	1,204	Support at 0.82% Salary
320	Dues & Memberships	-	1,320	1,091	1,130	ASHA, CPI, CEC Membership Dues
336	Maintenance & Repair Services - Equipment	200	3,000	720	2,000	Audiometers & Apple Repairs
355	Travel	11,105	10,275	8,109	15,000	Includes homebound
399	Other Contracted Services	2,702	2,800	2,656	84,000	Steller \$10,000; Assessment Contracting \$36,000; PT Evals \$4,600; OT Evals \$10,400; Mobility Orientation \$23,000
499	Other Supplies & Materials	4,109	2,130	2,032	11,840	Supplies for Teachers
524	In-Service Staff Development	3,298	21,725	21,669	14,000	Sp Ed Employees Training
599	Other Charges	10,364	11,592	11,590	6,782	
	Total Special Education Program	\$ 64,303	\$ 618,710	\$ 595,636	\$ 626,000	
72230 Vocational Education Program						
161	Secretary(ies)	\$ 20,020	\$ 40,851	\$ 40,851	\$ 41,144	1 Employee
188	Bonus Payments	357	746	745	753	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
201	Social Security	1,219	2,549	2,486	2,598	6.2% of Gross Salary of Gross Salary
204	Pensions	2,853	5,824	5,824	5,028	10.63% Certified / 12% Classified
207	Medical Insurance	3,213	6,707	6,704	6,772	No Projected increase 2020

Franklin County, TN					FY 2019-2020 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
212	Employer Medicare	285	603	581	608	1.45% of Gross Salary
299	Other Fringe Benefits	162	341	349	344	Support at 0.82% Salary
330	Operating Lease Payments (Copiers)	-	-	-	1,000	Previously in 336
336	Maintenance & Repair Services - Equipment	-	-	-	-	Copier Expense moved to 330
355	Travel	1,705	5,878	5,883	2,000	CTE travel
399	Other Contracted Services	2,349	2,980	2,416	5,029	Bus Drivers for Field Trips, Health Science/Nissan drug testing
499	Other Supplies & Materials	-	-	-	3,093	
524	In-Service Staff Development	1,446	3,813	3,813	5,000	Training, increased for Maze 2 day PSI training & exam
599	Other Charges	5,012	3,040	3,040	500	
	Total Vocational Education	\$ 38,621	\$ 73,332	\$ 72,692	\$ 73,867	
	72250 Technology Department					
105	Supervisor/Director	\$ 63,529	\$ 77,090	\$ 77,090	\$ 79,340	1 Employee
162	Clerical Personnel	27,018	32,178	28,723	27,682	1 Employee
188	Bonus Payment	3,431	3,523	3,518	3,554	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	278,258	282,610	272,105	284,574	7 Tech Employees
201	Social Security	20,708	24,515	21,623	22,999	6.2% of Gross Salary of Gross Salary
204	Pensions	50,178	52,627	50,646	46,331	10.6% Certified / 12% Classified
207	Medical Insurance	54,702	62,242	60,774	63,143	No Projected Increase 2020
212	Employer Medicare	4,843	5,733	5,057	5,730	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	2,777	2,610	2,617	2,590	Support at 0.82% Salary
320	Dues & Memberships	-	300	155	300	TETA, ISTE
330	Operating Lease Payments (Copiers)	-	-	-	1,500	Previously in 336
336	Maintenance & Repair - Equipment	-	1,500	1,227	-	Copier moved to 330
350	Internet Connectivity	77,770	86,960	86,959	98,040	Upgrading from a 1GB to 2GB; 2GB burstable to 4GB Burstable
355	Travel	3,035	3,600	3,581	5,000	
399	Other Contracted Services	65,830	180,060	178,269	161,440	E-rate consulting, Dex Printing, District Landline Phones, Networking, Backup Recovery, Fiber Installs & Upgrades, Security Support
470	Cabling	-	12,610	12,607	25,000	
471	Software	21,792	17,857	17,204	23,757	Sherpa Desk, FOSTN Domain, SpecOps, Quickbooks
499	Other Supplies & Materials	55,029	65,484	65,482	42,500	Tech Supplies
524	In-Service Staff Development	12,119	13,900	14,420	15,000	Technology Personnel Training
599	Other Charges	-	2,000	1,456	1,500	
790	Other Equipment	14,629	120,810	120,811	114,500	Additional Infrastructure
	Total Technology Department	755,648	1,048,209	1,024,324	1,024,480	
	72290 Other Programs					
215	On-behalf Payments to OPEB	\$ 182,000	\$ -	\$ -	\$ -	(Reclassified in CAFR from 72320-215)
	Total Other Programs	\$ 182,000	\$ -	\$ -	\$ -	
	72310 Board of Education					
118	Secretary to the Board	\$ 954	\$ 800	\$ 800	\$ 750	Overtime rate for BOE Secretary
191	Board & Committee Members	31,200	31,200	30,875	31,200	8 Positions @ \$325 per month
201	Social Security	1,026	1,921	1,017	872	6.2% of Gross Salary of Gross Salary
204	Pensions	134	115	112	90	10.63% Certified / 12% Classified
212	Employer Medicare	466	463	460	463	1.45% of Gross Salary
299	Other Fringe Benefits	111,047	120,412	108,055	115,000	Post Retirement Insurance Payments
305	Audit Services	19,275	19,275	19,275	19,275	School's Activity Funds & Cafeteria Plate Counts
320	Dues & Memberships	12,845	15,000	11,800	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	5,471	22,500	22,354	21,000	Advertising \$1,000; Attorney's Fees \$20,000
399	Other Contracted Services	8,485	12,500	7,800	15,300	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	179,511	181,912	180,326	177,826	
510	Trustee's Commission	323,167	333,000	330,806	340,000	
513	Workman's Compensation Insurance	388,761	383,000	382,941	408,000	
524	In-Service Staff Development	8,053	14,900	3,113	10,000	
533	Criminal Investigation of Applicants - TBI	5,531	12,450	12,443	15,000	Fingerprinting new employees & Volunteers
599	Other Charges	2,915	3,500	2,600	3,750	Chamber, advert, misc; MVR Reports \$3,000
	Total Board of Education	\$ 1,101,541	\$ 1,155,948	\$ 1,117,477	\$ 1,176,526	

Franklin County, TN					FY 2019-2020 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
72320	Director of Schools					
101	County Official/Administrative Officer	\$ 108,372	\$ 110,539	\$ 110,539	\$ 112,749	1 Employee
117	Career Ladder Program - CEO Supplement	1,000	1,000	1,000	1,000	1 Employee
161	Secretary(ies)	19,305	18,307	18,304	18,434	0.5 employee
162	Clerical Personnel	27,941	29,472	29,469	30,125	1 employee plus Sub
188	Bonus Payments	1,781	1,494	1,488	1,505	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
201	Social Security	9,254	9,834	9,372	9,656	6.2% of Gross Salary of Gross Salary
204	Pensions	16,645	18,277	18,276	18,099	10.63% Certified / 12% Classified
207	Medical Insurance	19,058	16,575	16,572	16,762	No Projected Increase 2020
212	Employer Medicare	2,177	2,265	2,219	2,375	1.45% of Gross Salary
215	On Behalf Contributions for OPEB	-	210,000	-	210,000	Required ARC pymt into Reserve for OPEB (Reclassified in CAFR to 141-72290-215)
299	Other Fringe Benefits (Disability)	358	409	409	398	Support at 0.82% Salary
307	Communication	27,637	36,785	30,590	35,000	\$4,400 School allocations & cellular and school phones
320	Dues & Memberships	3,208	4,000	3,613	4,000	
330	Operating Lease Payments (Copiers)	-	-	-	14,000	Previously in 336
336	Maintenance & Repair Services - Equipment	9,938	12,350	10,093	-	Copier Exp moved to 330
348	Postal Charges	1,689	1,800	978	1,800	Stamps & Postal Charges
355	Travel	468	1,000	917	1,500	Director of Schools
399	Other Contracted Services	-	20,073	18,975	-	School Messenger Every 2 yrs (pd thru 2019-20)
435	Office Supplies	6,157	6,000	3,641	7,000	Letterhead/Envelopes/CO office supplies
499	Other Supplies & Materials	-	1,050	1,050	1,000	
524	In-Service Staff Development	8,203	10,500	7,512	10,000	Director of Schools
599	Other Charges	3,861	13,100	12,017	5,000	Bid Expenses, Gov Deals fees, Misc needs
701	Administration Equipment	5,124	1,000	-	-	
	Total Director of Schools	\$ 272,176	\$ 525,830	\$ 297,034	\$ 500,404	
72410	Office of the Principal					
104	Principal(s)	\$ 830,279	\$ 858,660	\$ 858,660	\$ 871,604	11 Employees
117	Career Ladder Program	12,000	11,000	11,000	11,000	9 Employees
119	Bookkeepers/Accountants	-	-	-	271,823	11 Employees (Previously in 161)
139	Assistant Principals	504,718	514,765	513,374	530,788	8 Employee
161	Secretary(ies)	383,951	395,855	395,358	124,987	6 Employees (Bookkeepers moved to 119)
188	Bonus Payments	12,181	11,933	11,933	12,039	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries and Wages	54,553	55,164	53,028	55,164	3 Employees
195	Substitute Teacher (certified)	-	572	150	300	\$75.00 Per Day & daily rate for Long Term Sub
198	Substitute Teacher (non-certified)	260	563	563	500	\$62.50 per day
201	Social Security	104,968	113,429	107,084	109,199	6.2% of Gross Salary (less \$7,250)
204	Pensions	184,758	211,464	202,560	201,260	10.63% Certified / 12% Classified
207	Medical Insurance	272,500	285,206	281,959	280,861	No Projected Increase 2002
212	Employer Medicare	24,549	27,627	25,010	25,734	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	3,535	3,534	4,500	Hybrid Retirement @ 2.03%
299	Other Fringe Benefits (Disability)	4,040	3,728	3,729	3,706	Support at 0.82% Salary
320	Dues & Memberships	1,200	1,200	1,200	-	
599	Other Charges	-	2,000	1,950	-	
	Total Office of the Principal	\$ 2,389,957	\$ 2,496,701	\$ 2,471,092	\$ 2,503,465	
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	\$ 88,112	\$ 90,583	\$ 90,583	\$ 91,351	1 F/T Employee
162	Clerical Personnel	83,575	85,202	85,197	85,789	2 Employees
188	Bonus Payments	2,138	2,728	2,233	2,257	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
201	Social Security	10,633	10,991	10,877	11,123	6.2% of Gross Salary of Gross Salary
204	Pensions	19,981	21,792	21,689	20,276	10.63% Certified / 12% Classified
207	Medical Insurance	19,238	20,099	20,099	20,315	No Projected Increase 2020
212	Employer Medicare	2,487	2,589	2,544	2,601	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	674	756	756	703	Support at 0.82% Salary
320	Dues & Memberships	-	50	50	50	
330	Operating Lease Payments (Copiers)	-	-	-	5,000	Previously in 336

Franklin County, TN					FY 2019-2020 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
336	Maintenance & Repair Services - Equipment	4,085	5,000	4,068	-	Copier Expense moved to 330
355	Travel	286	300	294	300	Human Resource Dept
399	Other Contracted Services	2,525	5,000	2,807	3,500	Pre Employment Drug Testing
471	Software	-	14,223	14,223	14,942	Timekeeping Software
524	In-Service Staff Development	1,874	2,500	1,839	2,450	Human Resource Dept
701	Administration Equipment	159	200	-	200	
	Total Human Services/Personnel	\$ 235,767	\$ 262,013	\$ 257,259	\$ 260,857	
	72610 Operation of the Plant					
166	Custodial Personnel	\$ 862,522	\$ 891,376	\$ 887,380	\$ 889,836	34 F/T & 1 P/T
188	Bonus Payments	9,120	8,738	6,746	6,694	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	25,958	23,080	22,879	-	Moved to 72620-189
198	Substitutes (non-certified)	2,280	5,500	400	2,000	\$10 per hr (long term situations)
201	Social Security	53,532	55,889	54,616	53,709	6.2% of Gross Salary (less \$2,000)
204	Pensions	120,373	123,947	123,666	107,584	10.63% Certified / 12% Classified
207	Medical Insurance	188,029	200,766	200,559	199,334	No Projected Increase 2020
210	Unemployment Compensation	7,644	10,000	76	2,000	As Needed
212	Employer Medicare	12,508	13,539	12,773	13,029	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	6,716	7,540	7,271	7,297	Support at 0.82% Salary
359	Disposal Fees	43,533	50,300	46,631	50,300	Garbage Pickup at all locations
410	Custodial Supplies	206,080	200,000	190,575	200,000	
415	Electricity	1,371,786	1,450,000	1,449,783	1,479,000	2% increase from projected exp
434	Natural Gas	92,456	115,700	94,050	93,500	Moved Propane to 442
442	Propane	-	-	-	16,500	
454	Water & Sewer	143,545	150,000	132,861	150,000	No Projected Increase
501	Boiler Insurance	13,329	13,368	13,368	13,234	No Increase
502	Building & Contents Insurance	239,409	243,556	243,377	241,105	No % Increase
720	Plant Operation Equipment	11,000	24,300	24,300	15,000	Buffers, mowers, etc
	Total Operation of Plant	\$ 3,409,820	\$ 3,587,599	\$ 3,511,311	\$ 3,540,121	
	72620 Maintenance of Plant					
105	Supervisor/Director	\$ 66,308	\$ 67,634	\$ 59,570	\$ -	
167	Maintenance Personnel	431,268	482,851	476,603	469,546	12 Employees
188	Bonus Payments	4,945	4,539	4,031	3,163	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	6,385	8,275	6,675	40,311	Office Manager; PT Nlake; Septic Inspector
201	Social Security	28,350	34,925	30,946	29,807	6.2% of Gross Salary of Gross Salary
204	Pensions	70,523	78,862	75,128	61,562	10.63% Certified / 12% Classified
207	Medical Insurance	77,009	86,778	76,156	87,982	No Projected Increase 2020
212	Employer Medicare	6,609	8,168	7,237	7,439	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	3,869	4,514	4,512	3,850	Support at 0.82% Salary
307	Communication	454	1,275	935	1,550	Cellular Phone
329	Laundry Service	1,057	1,500	1,250	1,500	
330	Operating Lease Payments (Copiers)	-	-	-	1,200	Previously in 336
335	Maintenance & Repair Services - Building	355,440	425,475	322,921	450,000	
336	Maintenance & Repair Services - Equipment	16,564	18,500	6,354	14,300	Copier Expense moved to 330
338	Maintenance & Repair Services - Vehicle	18,641	23,000	15,923	24,000	
399	Other Contracted Services	137,538	140,330	116,309	157,850	Pest Control, Fire Ext ,Bleachers & Elevator Inspections, Security Alarms, Cranes, Lock & Key & Security; Skilled Contracted Labor
425	Gasoline	18,371	26,500	16,345	27,000	
499	Other Supplies & Materials	65	1,000	882	1,000	Walmart, Lakeway Publishers, etc.
599	Other Charges	407	3,020	2,723	1,000	Shipping Charges, etc.
701	Administration Equipment	-	-	-	-	
717	Maintenance Equipment	7,177	3,875	3,860	-	
	Total Maintenance of Plant	\$ 1,250,980	\$ 1,421,021	\$ 1,228,360	\$ 1,383,061	
	72710 Transportation					
105	Supervisor/Director	\$ 38,261	\$ 40,449	\$ 40,449	\$ 40,800	50% of Transportation Director
146	Bus Drivers	221,379	206,941	201,573	208,438	10.5 Special Ed Bus Drivers plus \$10,000 summer school
188	Bonus Payments	29	136	-	-	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	60,128	47,222	39,508	47,508	Summer School \$10,000; 0.5 Clerical; & 0.5 Mechanic Helper
198	Substitute (non-certified)	18,843	20,000	14,928	20,000	\$62.50 per day or \$9 hourly for bus monitors

Franklin County, TN					FY 2019-2020 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
201	Social Security	19,899	19,499	17,031	18,638	6.2% of Gross Salary of Gross Salary
204	Pensions	43,292	41,230	38,017	35,051	10.63% Certified / 12% Classified
207	Medical Insurance	68,043	73,749	64,067	64,331	No Projected Increase 2020
212	Employer Medicare	4,661	4,560	4,048	4,593	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	2,372	2,414	1,933	2,099	Support at 0.82% Salary
307	Communication	1,316	2,000	1,338	2,000	Cell phone bus drivers & director
313	Contracts with Parents	-	3,357	3,357	4,000	Travel for parents to transport their children (2)
315	Contracts with Vehicle Owners	1,554,248	1,578,544	1,578,544	1,581,818	1.5% raise \$23,727
315	Fuel Supplement	-	-	-	15,000	
336	Maintenance & Repair Services - Equipment	-	-	-	1,000	Radio Repairs
338	Maintenance & Repair Services - Vehicle	118,154	131,982	108,324	120,000	Maint & Repairs to County owned Buses
355	Travel	100	-	-	-	
399	Other Contracted Services	7,826	15,000	8,811	15,000	Pre-Employment Testing, Random Drug/Alcohol tests, Post Accident, CDL Physicals, Fire Extinguishers
425	Gasoline	49,104	55,000	49,429	55,000	Fuel for County Buses/Director
450	Tires & Tubes	6,988	10,000	6,812	10,000	County Buses
499	Other Supplies & Materials	696	715	353	715	School Bus Forms & Misc. Supplies
511	Vehicle Insurance (contracted bus drivers)	22,340	23,000	20,840	27,413	Insurance for contracted buses
524	In-Service Staff Development	1,618	2,000	1,882	2,000	ASMS/TAPT/State Training, Bus Drivers Training
599	Other Charges	1,818	5,000	1,614	5,000	Tags, Inspections for Extended Utilization; includes reimb for CDL for coaches
701	Administration Equipment	-	1,000	-	-	
729	Transportation Equipment	-	132,000	127,598	-	SpEd Bus
	Total Transportation	\$ 2,241,115	\$ 2,415,798	\$ 2,330,456	\$ 2,280,403	
72810	Central and Other					
188	Bonus Payments	\$ -	\$ 693	\$ 685	\$ 752	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	110,826	104,388	71,563	73,187	1 Certified / 2 Classified for TSW Grant
201	Social Security	6,217	6,718	4,309	4,627	6.2% of Gross Salary of Gross Salary
204	Pensions	11,016	18,608	8,628	8,282	10.63% Certified / 12% Classified
207	Medical Insurance	24,363	28,540	20,153	21,068	No Projected Increase 2020
212	Employer Medicare	1,454	1,523	1,008	1,082	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	178	254	222	257	Support at 0.82% Salary
	Total Central & Other	\$ 154,054	\$ 160,724	\$ 106,568	\$ 109,255	
	Total Support Services	\$ 15,689,439	\$ 17,463,781	\$ 16,545,873	\$ 17,120,107	
	Non Instructional Services					
73300	Community Services (ESP, Campora, Workforce, Coalition Prevention Grants)					
105	Supervisor/Director	\$ 13,099	\$ 25,000	\$ 799	\$ 10,000	1 P/T Employee ESP
188	Bonus Payments	653	244	245	-	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	259,975	350,514	283,635	272,960	ESP \$180,200 and Grant Employees
201	Social Security	15,931	23,465	17,178	18,528	6.2% of Gross Salary of Gross Salary
204	Pensions	24,993	31,592	24,569	20,239	10.63% Certified / 12% Classified
207	Medical Insurance	12,262	20,027	14,483	9,080	No Projected Increase 2020
212	Employer Medicare	3,916	5,296	4,045	4,334	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	200	138	-	Hybrid Retirement @ 2.03%
299	Other Fringe Benefits (Disability)	1,130	873	869	768	Support at 0.82% Salary
307	Communication	1,342	2,550	1,099	2,500	ESP \$2,000; Campora \$550
355	Travel	69,777	61,365	54,214	1,113	Established \$1,113
399	Other Contracted Services	177,892	255,510	170,912	110,462	ESP \$3,500; Established \$4,000; MRT \$48,000; Lifeline \$54,962
499	Other Supplies & Materials	81,736	87,304	70,296	34,496	Campora \$4,000; ESP \$20,600; Established \$7,000; Lifeline \$2,142
504	Indirect Cost	6,882	12,052	6,996	4,797	Established \$2,655; Lifeline \$2,142
599	Other Charges	56,152	108,116	73,404	15,400	ESP \$8,400, Campora \$2,000; Established \$5,000
	Total Community Services	\$ 725,740	\$ 984,108	\$ 722,882	\$ 504,677	
73400	Early Childhood Education (Preschool Program)					
105	Supervisor/Director	\$ 24,802	\$ 25,673	\$ 21,261	\$ 22,005	1 P/T Retiree Employee
116	Teachers	549,582	577,818	563,572	511,351	10 Employees
163	Educational Assistants (Aides)	296,272	190,780	190,780	180,787	10 Employees
188	Bonus Payments	5,838	6,085	6,086	6,292	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14

Franklin County, TN					FY 2019-2020 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
195	Substitute Teachers (certified)	608	1,125	1,087	1,125	\$75.00 Per Day & daily rate for Long Term Subs
198	Substitute Teachers (non-certified)	3,637	14,700	14,700	12,500	\$62.50 per day for Regular Subs
201	Social Security	49,023	44,974	44,434	45,267	6.2% of Gross Salary of Gross Salary
204	Pensions	92,007	86,505	86,505	84,815	10.63% Certified / 12% Classified
207	Medical Insurance	188,405	164,015	164,015	164,276	No Projected Increase 2020
212	Employer Medicare	11,829	10,887	10,709	10,994	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	2,613	1,461	1,461	1,601	Support at 0.82% Salary
355	Travel	1,313	-	-	-	
499	Other Supplies & Materials	35,936	3,850	3,839	-	
524	In-Service Staff Development	1,005	-	-	-	
790	Other Equipment	9,451	-	-	-	
	Total Early Childhood Education	\$ 1,272,321	\$ 1,127,873	\$ 1,108,449	\$ 1,041,013	
	Total Non Instructional Services	\$ 1,998,061	\$ 2,111,981	\$ 1,831,331	\$ 1,545,690	
	Capital Outlay					
	76100 Regular Capital Outlay					
399	Other Contracted Services	\$ 1,809	\$ 54,750	\$ 14,750	\$ -	
706	Building Construction	-	85,250	150	-	
707	Building Improvement	-	173,747	107,160	-	
799	Other Capital Outlay	32,116	31,157	31,157	100,000	Capital Outlay needs
	Total Capital Outlay	\$ 33,925	\$ 344,904	\$ 153,217	\$ 100,000	
	82130 Principal on Debt					
620	Debt Service Contribution to Primary Government	\$ 64,843	\$ 67,960	\$ 67,959	\$ 71,226	Principal on Excel Lighting
	Total Education Principal on Debt	\$ 64,843	\$ 67,960	\$ 67,959	\$ 71,226	
	82230 Interest on Debt					
620	Debt Service Contribution to Primary Government	\$ 8,930	\$ 5,814	\$ 5,814	\$ 2,547	Interest on Excel Lighting
	Total Education Interest on Debt	\$ 8,930	\$ 5,814	\$ 5,814	\$ 2,547	
	Total Expenditures	\$ 43,916,344	\$ 47,548,487	\$ 45,314,895	\$ 45,928,898	
	99000 OTHER USES					
99100	Transfers Out					
590	Transfer to Other Funds	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	Federal Projects & Other Grant Operational
	Total Other Uses	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	
	Total Expenditures and Other Uses	\$ 43,916,344	\$ 47,648,487	\$ 45,414,895	\$ 46,028,898	
	Estimated Beginning Fund Balance July 1	\$ 7,795,277	\$ 8,136,743	\$ 8,136,743	\$ 7,873,494	
	Over (Under) Estimated Expend. & Other Uses	\$ 762,132	\$ (2,773,157)	\$ (502,586)	\$ (1,402,228)	
	Adjustment for Encumbrances	\$ (420,666)	\$ -	\$ 239,337	\$ -	
	Audit Adjustments		-	-		
	Estimated Ending Fund Balance June 30	\$ 8,136,743	\$ 5,363,586	\$ 7,873,494	\$ 6,471,266	
	Restricted for Education 34555	\$ (524,033)	\$ (795,440)	\$ (798,166)	\$ (798,166)	
	Restricted for Instruction 34560	3,318	17,401	(426)	(426)	
	Committed for Education 34656 (Includes OPEB)	(1,879,411)	(2,098,369)	(2,333,549)	(2,333,549)	
	Estimated Unassigned Fund Balance June 30	\$ 5,736,618	\$ 2,487,178	\$ 4,741,353	\$ 3,339,125	Required Unassigned Fund Balance 3% = \$1,385,871

Franklin County, TN					FY 2019-2020 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
Estimated Revenues						
47000 Federal Government						
47100 Federal Through State						
47131	VOCATIONAL PROGRAM IMPROVEMENT	\$ 145,622	\$ 100,148	\$ 100,148	\$ 96,369	**Federal Grants 100% In & Out
47141	ESEA TITLE I	1,212,098	1,547,679	1,273,039	1,204,504	
47143	EDUCATION OF THE HANDICAPPED ACT	1,439,144	1,382,369	1,318,358	1,303,915	
47145	SPECIAL EDUCATION PRESCHOOL GRANTS	104,050	54,530	53,342	48,148	
47146	ENGLISH LANGUAGE ACQUISITION GRANTS	-	11,771	8,730	14,393	
47148	RURAL EDUCATION	61,754	34	-	-	
47189	EISENHOWER PROFESSIONAL DEVELOPMENT S	179,357	210,384	142,385	164,274	
47590	OTHER FEDERAL THROUGH STATE	249,948	272,161	262,239	89,283	
	Total Federal Government	\$ 3,391,973	\$ 3,579,076	\$ 3,158,241	\$ 2,920,886	
49000 Other Sources (non-revenue)						
49800	TRANSFER (from General Purpose)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	Operating Cash flow from GP
	Total Other Sources (non-revenue)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
	Total Estimated Revenue & Other Sources	\$ 3,491,973	\$ 3,679,076	\$ 3,258,241	\$ 3,020,886	
Estimated Expenditures						
71000 Instruction						
71100 Regular Instruction						
105	Supervisor/Director	\$ 2,811	\$ -	\$ -	\$ -	
116	Teachers	798,474	800,583	791,583	707,722	
163	Educational Assistants	107,573	135,564	134,129	129,645	
188	Bonus Payments	5,471	6,308	5,427	6,308	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	2,333	17,960	17,790	13,960	
201	Social Security	50,365	55,195	52,993	49,456	6.2% of Gross Salary
204	Pensions	81,784	97,114	95,334	87,223	10.63% Certified / 12% Classified
207	Medical Insurance	125,673	131,017	128,656	126,017	No Projected Increase 2020
212	Employer Medicare Liability	12,702	13,874	13,693	12,522	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	150	-	-	
299	Other Fringe Benefits	850	1,016	819	1,016	LTD 0.82% Classified
429	Instructional Supplies & Materials	87,898	84,408	83,803	1	
499	Other Supplies & Materials	-	8,320	6,551	4,583	
599	Other Charges	8,532	3,661	3,194	1	
722	Regular Instruction Equipment	12,531	31,293	23,813	1	
	Total Regular Instruction	\$ 1,296,997	\$ 1,386,463	\$ 1,357,785	\$ 1,138,455	
71200 Special Education Program						
116	Teachers	\$ 9,288	\$ -	\$ -	\$ -	
163	Educational Assistants	373,871	456,825	432,114	453,788	
171	Speech Pathologist	10,950	16,219	16,217	16,543	
198	Non-Certified Substitute Teachers	-	3,269	1,770	2,069	
201	Social Security	23,076	32,500	26,300	29,123	6.2% of Gross Salary
204	Pensions	54,179	65,832	62,192	56,179	10.63% Certified / 12% Classified
207	Medical Insurance	115,249	143,606	142,476	168,962	No Projected Increase 2020
212	Employer Medicare Liability	5,397	8,302	6,151	6,811	1.45% of Gross Salary
299	Other Fringe Benefits	3,165	4,584	3,327	3,719	LTD 0.82% Classified
312	Contracts with Private Agencies	10,935	-	-	-	
336	Maintenance & Repair - Equipment	12,205	20,200	18,577	16,094	
429	Instructional Supplies & Materials	31,656	139,840	136,569	93,095	
499	Other Supplies & Materials	7,186	-	-	-	
725	Special Education Equipment	7,019	34,720	34,708	20,822	
	Total Special Education Program	\$ 664,176	\$ 925,897	\$ 880,401	\$ 867,205	
71300 Vocational Education Program						
499	Other Supplies & Materials	\$ 12,000	\$ 11,055	\$ 11,067	\$ -	
730	Vocational Instructional Equipment	113,426	73,737	73,737	79,000	
	Total Vocational Education Program	\$ 125,426	\$ 84,792	\$ 84,804	\$ 79,000	

Franklin County, TN					FY 2019-2020 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
72000 Support Services						
72120 Health Services						
131	Medical Personnel	\$ 52,240	\$ 58,179	\$ 58,179	\$ 57,117	
201	Social Security	3,153	3,446	3,446	3,488	6.2% of Gross Salary
204	Pensions	7,314	8,176	8,176	6,854	10.63% Certified / 12% Classified
207	Medical Insurance	6,462	6,718	6,717	6,772	No Projected Increase 2020
212	Employer Medicare Liability	737	831	630	816	1.45% of Gross Salary
299	Other Fringe Benefits	403	353	352	468	LTD 0.82% Classified
	Total Health Services	\$ 70,309	\$ 77,703	\$ 77,500	\$ 75,515	
72130 Other Student Support						
189	Other Salaries & Wages	\$ 17,000	\$ 45,600	\$ 45,000	\$ 42,723	
201	Social Security	1,054	2,827	2,800	2,456	
204	Pensions	1,613	4,770	4,700	4,143	
212	Employer Medicare Liability	246	661	650	575	
299	Other Fringe Benefits	-	20	-	20	
355	Travel	14,422	10,026	10,026	-	
399	Other Contracted Services	1,000	-	-	-	
499	Other Supplies & Materials	8,748	13,467	11,707	12,545	
524	In-Service Staff Development	5,953	5,330	5,330	5,370	
599	Other Charges	5,524	147,261	13,521	20,370	
790	Other Equipment	-	4,500	2,338	4,500	
	Total Other Student Support	\$ 55,560	\$ 234,462	\$ 96,072	\$ 92,702	
72210 Regular Instruction Program						
105	Supervisor / Director	\$ 61,040	\$ 60,497	\$ 60,497	\$ 43,790	
188	Bonus Payments	3,203	1,123	370	1,124	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	200,709	51,918	43,058	51,918	
201	Social Security	15,941	7,045	6,021	6,009	6.2% of Gross Salary
204	Pensions	24,027	11,886	10,400	10,136	10.63% Certified / 12% Classified
207	Medical Insurance	34,661	14,377	9,336	14,377	No Projected Increase 2020
212	Employer Medicare Liability	3,728	1,648	1,408	1,406	1.45% of Gross Salary
348	Postal Charges	-	108	-	-	
355	Travel	162	1,110	293	900	
399	Other Contracted Services	1,410	5,000	3,670	5,000	
422	Food Supplies	163	-	-	-	
432	Library Books	3,902	5,000	1,797	1	
499	Other Supplies & Materials	-	-	-	-	
524	In-Service Staff Development	13,483	259,889	95,088	97,005	
599	Other Charges	-	9,885	9,884	15,000	
790	Other Equipment	-	-	-	-	
	Total Regular Instruction Program	\$ 362,429	\$ 429,486	\$ 241,822	\$ 246,666	
72220 Special Education Program						
105	Supervisor/Director	\$ 92,636	\$ -	\$ -	\$ -	
124	Psychological Personnel	47,558	13,500	13,500	13,770	
161	Secretary	-	34,779	34,779	37,936	
162	Clerical Personnel	64,441	-	-	-	
188	Bonus Payments	2,119	2,086	745	1,504	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	46,791	-	-	-	
201	Social Security	15,295	3,118	3,133	3,206	6.2% of Gross Salary
204	Pensions	25,355	7,259	7,276	6,205	10.63% Certified / 12% Classified
207	Medical Insurance	23,881	28,157	13,659	13,543	No Projected Increase 2020
212	Employer Medicare Liability	3,577	730	733	750	1.45% of Gross Salary
299	Other Fringe Benefits	498	642	402	424	LTD 0.82% Classified
399	Other Contracted Services	340	5,500	3,437	3,300	
499	Other Supplies & Materials	81,074	46,663	45,092	24,830	
524	In-Service Staff Development	59,562	29,130	30,122	51,790	
790	Other Equipment	89,349	1,000	997	500	
	Total Special Education Program	\$ 552,476	\$ 172,564	\$ 153,875	\$ 157,758	
72230 Vocational Program						
355	Travel	\$ -	\$ -	\$ -	\$ 12,000	
	Total Vocational Program	\$ -	\$ -	\$ -	\$ 12,000	

Franklin County, TN					FY 2019-2020 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANATION
72710	Transportation					
189	Other Salaries & Wages	\$ 156,073	\$ 160,012	\$ 158,408	\$ 163,619	Bus Drivers
201	Social Security	9,251	10,045	9,322	10,144	6.2% of Gross Salary
204	Pensions	21,850	22,353	22,178	19,634	10.63% Certified / 12% Classified
207	Medical Insurance	43,692	53,741	53,740	54,173	No Projected Increase 2020
212	Employer Medicare Liability	2,164	2,324	2,179	2,373	1.45% of Gross Salary
299	Other Fringe Benefits	1,423	1,306	1,309	1,342	LTD 0.82% Classified
315	Contracts with Vehicle Owners	5,892	4,887	4,887	-	
412	Diesel Fuel	-	968	968	-	
729	Transpiration Equipment	21,445	11,288	11,288	300	
	Total Transportation	\$ 261,790	\$ 266,924	\$ 264,279	\$ 251,585	
73100	Food Service					
422	Food Supplies	\$ 1,804	\$ 1,119	\$ 1,621	\$ -	
	Total Food Service	\$ 1,804	\$ 1,119	\$ 1,621	\$ -	
99000	Transfers Out					
99100-590	Transfers to Other Funds	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	School General Fund Permanent Transfer Required by Comptroller 2009
	Total Transfers Out	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	
	Total Expenditures Federal Programs	\$ 3,490,967	\$ 3,679,410	\$ 3,258,159	\$ 2,920,886	
	Estimated Expenditures	\$ 1,006	\$ (334)	\$ 82	\$ 100,000	
	Restricted for Federal Projects 142-70000	\$ 1,018		\$ -		
	Estimated Beginning Fund Balance 7/1	\$ 8,135	\$ 10,159	\$ 10,159	\$ 10,241	Fund Balance Policy N/A
	Estimated Ending Fund Balance 6/30	\$ 10,159	\$ 9,825	\$ 10,241	\$ 110,241	Grants 100%

Franklin County, TN					FY 2019-2020 BUDGET	
Centralized School Cafeteria Fund # 143						
Fund # 143						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	FURTHER EXPLANANTION
Estimated Revenues						
43500 Education Charges for Current Services						
43521	Lunch Payments - Children	\$ 491,132	\$ 462,287	\$ 466,596	\$ 499,840	
43522	Lunch Payments - Adults	46,155	45,002	49,854	45,002	
43525	A La Carte Sales	348,574	351,892	340,886	301,892	
43570	RECEIPTS FROM INDIVIDUAL SCHOOLS					
	Total Education Charges for Current Services	\$ 885,861	\$ 859,181	\$ 857,336	\$ 846,734	
44000 Other Local Revenues						
44100 Recurring Items						
44110	Investment Income	\$ 11,688	\$ 8,700	\$ 16,473	\$ 18,000	
44170	Miscellaneous Refunds	707	-	-	-	
	Total Other Local Revenues	\$ 12,395	\$ 8,700	\$ 16,473	\$ 18,000	
46000 State of Tennessee						
46500 State Education Funds						
46520	School Food Service	\$ 28,475	\$ 32,754	\$ 27,479	\$ 27,479	
	Total State of Tennessee	\$ 28,475	\$ 32,754	\$ 27,479	\$ 27,479	
47000 Federal Government						
47100 Federal Through State						
47111	USDA School Lunch Payments	\$ 1,421,830	\$ 1,398,740	\$ 1,483,398	\$ 1,565,823	
47112	USDA - Commodities	179,366	228,312	228,312	151,122	
47113	USDA - Breakfast	603,017	597,640	679,243	709,464	
47114	USDA - Other (FFV Grant)	125,282	22,421	38,418	30,275	
	Total Federal Government	\$ 2,329,495	\$ 2,247,113	\$ 2,429,371	\$ 2,456,684	
	Total Estimated Revenue & Other Sources	\$ 3,256,226	\$ 3,147,748	\$ 3,330,659	\$ 3,348,897	
Estimated Expenditures						
73100 Food Service Expenditures						
105	Supervisor/Director	\$ 63,672	\$ 64,946	\$ 64,945	\$ 66,244	1 Employee
162	Clerical Personnel	31,678	33,777	33,779	34,466	1 Employee
165	Cafeteria Personnel	916,019	969,037	923,791	971,842	
188	Bonus Payments (Perfect Attend Incent)	1,151	1,506	1,014	1,025	
189	Other Salaries & Wages (Subs)	27,372	30,000	28,454	30,000	
196	In-Service Training (Perfect Attend Incent)	3,455	1,750	1,800	2,000	
201	Social Security	60,522	68,263	62,153	68,546	6.2% of Gross Salary
204	Pensions	134,732	154,142	138,214	128,829	
207	Medical Insurance	272,131	320,000	272,500	260,000	
210	Unemployment Compensation	-	4,000	-	2,000	As Needed
212	Employer Medicare Liability	14,349	15,965	14,687	16,031	1.45% of Gross Salary
299	Other Fringe Benefits	7,919	9,028	7,461	8,803	
307	Communication	64	4,000	-	-	
336	Maintenance & Repair Services - Equipment	2,650	8,000	6,157	8,000	
355	Travel	1,063	10,000	250	400	
359	Disposal Fees	28,980	30,000	29,997	30,000	
399	Other Contracted Services	18,576	20,000	14,368	550,000	
422	Food Supplies	1,315,203	1,800,000	1,517,403	1,750,000	
425	Gasoline	421	900	750	1,500	
435	Office Supplies	2,245	2,500	4,272	2,000	
469	USDA - Commodities	167,327	228,312	228,312	151,122	
499	Other Supplies & Materials	30,409	32,000	50,427	45,000	
524	In-Service/Staff Development	11,846	10,000	22,815	16,000	
599	Other Charges	1,694	4,000	26,338	35,000	
710	Food Service Equipment	74,603	50,000	30,915	60,000	
	Total Expenditures Food Services	\$ 3,188,081	\$ 3,872,126	\$ 3,480,802	\$ 4,238,808	

Fund # 143						
Account	Account Description	2017-2018	2018-2019	2018-2019	2019-2020	FURTHER EXPLANANTION
No.		Actual	Amended	Estimated	Approved	
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ 68,145	\$ (724,378)	\$ (150,143)	\$ (889,911)	
	Estimated Beginning Fund Balance 7/1	\$ 3,060,453	\$ 2,509,441	\$ 2,509,441	\$ 2,359,298	Fund Balance Policy 5%
	Adjustment for Encumbrances	\$ (619,157)				
	Estimated Ending Fund Balance 6/30	\$ 2,509,441	\$ 1,785,062	\$ 2,359,298	\$ 1,469,387	= \$211,940

Franklin County, TN					FY 2019-2020 BUDGET
General Debt Service Fund # 151					
Fund #151					
Account	Account Description	2017-2018	2018-2019	2018-2019	2019-2020
No.		Actual	Amended	Estimated	Approved
ESTIMATED REVENUES					
40000	LOCAL TAXES				
40100	County Property Taxes				Represents \$0.1168 + \$0.1397 = \$0.2565
40110	Current Property Taxes	\$ 1,981,307	\$ 1,149,052	\$ 1,149,052	\$ 2,556,132
40120	Trustee's Collection - Prior Year	39,922	42,300	42,300	65,000
40125	Trustee's Collection - Bankruptcy	340	340	150	420
40130	Clerk & Master Collections - Prior Year	42,330	25,000	25,000	46,000
40140	Interest and Penalty	8,490	6,900	6,900	10,700
40161	Payments in Lieu of Taxes - TVA	791	800	500	700
40162	Payments in Lieu of Taxes - Local Utilities	6,510	6,250	5,000	6,870
40163	Payments in Lieu of Taxes - Others	6,662	3,750	3,750	788,750
					Nissan In Lieu of Tax for Education
40200	COUNTY LOCAL OPTION TAXES				
40210	Local Option Sales Tax	-	-	-	1,030,000
40250	Litigation Tax -- General	94,510	101,500	101,500	102,000
					For Education
40300	STATUTORY LOCAL TAXES				
40320	Bank Excise Tax	14,944	6,949	6,948	10,000
	TOTAL LOCAL TAXES	\$ 2,195,806	\$ 1,342,841	\$ 1,341,100	\$ 4,616,572
41000	LICENSES AND PERMITS				
41140	Cable TV Franchise	11,551	8,550	7,000	10,050
	TOTAL LICENSES AND PERMITS	\$ 11,551	\$ 8,550	\$ 7,000	\$ 10,050
44000	OTHER LOCAL REVENUES				
44100	Recurring Items				
44110	Interest Earned	\$ 77,116	\$ 315,000	\$ 315,000	\$ 390,000
44170	Misc Refund	\$ 650	\$ -	\$ -	\$ -
	TOTAL OTHER LOCAL REVENUES	\$ 77,766	\$ 315,000	\$ 315,000	\$ 390,000
	TOTAL ESTIMATED REVENUES	\$ 2,285,123	\$ 1,666,391	\$ 1,663,100	\$ 5,016,622
ESTIMATED OTHER SOURCES					
49500	Other Loans Issued		-	-	-
					Transfer \$3,536,086 in from Fund 156
49800	Transfers In	\$ 200,000	\$ 210,000	\$ 210,000	\$ 3,746,086
					Jail Courthouse Fund \$210K
	Total Estimated Other Sources	\$ 200,000	\$ 210,000	\$ 210,000	\$ 3,746,086
	TOTAL ESTIMATED REVENUE & OTHER SOURCES	\$ 2,485,123	\$ 1,876,391	\$ 1,873,100	\$ 8,762,708
ESTIMATED EXPENDITURES					
82100	Principal on Debt				
82110	General Government				
601	Principal on Bonds	\$ 500,000	\$ 1,045,000	\$ 1,045,000	\$ 1,345,000
602	Principal on Notes	566,077	570,249	569,929	225,157
612	Principal on Other Loans				
					Jail & Judicial Center
					Id Board Land & Jail Expansion
82120	Highways & Streets				
601	Principal on Bonds	\$ -	\$ -	\$ -	\$ -
602	Principal on Notes	-	-	-	493,147
					Hwy Road & Equipment
82130	Education				
601	Principal on Bonds	\$ -	\$ -	\$ -	\$ 2,010,000
610	Principal on Capitalized Leases	-	-	-	-
					Education
	Total Principal on Debt 82110	\$ 1,066,077	\$ 1,615,249	\$ 1,614,929	\$ 4,073,304
82200	Interest on Debt				
82210	General Government				
603	Interest on Bonds	\$ 600,566	\$ 791,257	\$ 791,257	\$ 740,006
604	Interest on Notes	73,121	57,791	58,111	61,856
613	Interest on Other Loans				
					Jail & Judicial Center
					Id Board Land & Jail Expansion
82220	Highways & Streets				
603	Interest on Bonds	\$ -	\$ -	\$ -	\$ -
604	Interest on Notes	-	-	-	32,930
					Hwy Road & Equipment
82230	Education				
603	Interest on Bonds	\$ -	\$ -	\$ -	\$ 1,946,941
611	Interest on Capitalized Leases	-	-	-	-
					Education
	Total Interest on Debt 82200	\$ 673,687	\$ 849,047	\$ 849,367	\$ 2,781,733
82300	Other Debt Service				
82310	General Government				
509	Refunds	-	-	-	-
510	Trustee's Commission	\$ 43,023	\$ 42,000	\$ 29,000	\$ 72,000
606	Other Debt Issuance Charges	4,150	12,000	11,000	10,000
699	Other Debt Service	343	1,050	1,050	4,000
	Total Other Debt Service 82300	\$ 47,516	\$ 55,050	\$ 41,050	\$ 86,000

Fund #151						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	
	TOTAL Expenditures Debt Service	\$ 1,787,280	\$ 2,519,346	\$ 2,505,346	\$ 6,941,037	
	TOTAL ESTIMATED EXPENDITURES & OTHER SOURCES	\$ 1,787,280	\$ 2,519,346	\$ 2,505,346	\$ 6,941,037	
	Excess of estimated revenues over (under) estimated expenditures	\$ 697,843	\$ (642,955)	\$ (632,246)	\$ 1,821,671	
	ESTIMATED FUND BALANCE JULY 1	\$ 2,300,960	\$ 2,998,803	\$ 2,998,803	\$ 2,366,557	
						Fund Balance Policy 1/2 Yr. Princ/Int
	Adjustment for Encumbrances					Fund Balance Policy = \$3,427,889
						Fund Balance Ideal 1 & 1/2 Yr. Princ/Int
	ESTIMATED ENDING FUND BALANCE JUNE 30	\$ 2,998,803	\$ 2,355,848	\$ 2,366,557	\$ 4,188,228	Fund Balance Ideal = \$10,283,667

Franklin County, TN						FY 2019-2020 BUDGET
Education Debt Service Fund # 156						
Fund #156						
Account No.	Account Description	2017-2018 Actual	2018-2019 Amended	2018-2019 Estimated	2019-2020 Approved	
ESTIMATED REVENUES						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Taxes	\$ 1,027,064	\$ 459,343	\$ 463,000	\$ -	
40120	Trustee's Collection - Prior Year	20,694	23,000	21,915	-	
40125	Trustee's Collection - Bankruptcy	377	400	80	-	
40130	Clerk & Master Collections - Prior Year	21,933	16,000	16,000	-	
40140	Interest and Penalty	4,554	4,700	3,700	-	
40161	Payments in Lieu of Taxes - TVA	410	200	196	-	
40162	Payments in Lieu of Taxes - Local Utilities	3,374	4,000	1,870	-	
40163	Payments in Lieu of Taxes - Other (Nissan)	752,982	785,000	784,844	-	
40200	County Local Option Taxes					
40210	Local Option Sales Tax	862,192	944,000	944,000	-	
40300	Statutory Local Taxes					
40320	Bank Excise Tax	7,743	2,815	2,814	-	
	TOTAL LOCAL TAXES	\$ 2,701,323	\$ 2,239,458	\$ 2,238,419	\$ -	
41000	LICENSES AND PERMITS					
41140	Cable TV Franchise	\$ 5,984	\$ 3,250	\$ 3,050	\$ -	
	TOTAL LICENSES AND PERMITS	\$ 5,984	\$ 3,250	\$ 3,050	\$ -	
	TOTAL ESTIMATED REVENUES	\$ 2,707,307	\$ 2,242,708	\$ 2,241,469	\$ -	
ESTIMATED OTHER SOURCES						
48000	OTHER GOVERNMENTS & CITIZENS					
48130	Contributions (Board of Education)	\$ 73,773	\$ -	\$ -	\$ -	
	TOTAL OTHER GOVERNMENTS & CITIZENS	\$ 73,773	\$ -	\$ -	\$ -	
49000	OTHER SOURCES					
49800	Transfers In	-	1,828,203	1,828,203	-	From Fund 177 to pay back \$1.8M BAN
	TOTAL OTHER SOURCES	\$ -	\$ 1,828,203	\$ 1,828,203	\$ -	
	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	\$ 2,781,080	\$ 4,070,911	\$ 4,069,672	\$ -	
ESTIMATED EXPENDITURES						
82100	Principal on Debt					
82130	Education					
601	Principal on Bonds	\$ 1,905,000	\$ 1,945,000	\$ 1,945,000	\$ -	
602	Principal on Notes	-	1,800,000	1,800,000	-	Pay back of \$1.8M BAN (Middle Schools)
610	Principal on Capitalized Leases	64,843	-	-	-	
82200	Interest on Debt					
82230	Education					
603	Interest on Bonds	\$ 300,532	\$ 245,288	\$ 245,288	\$ -	
604	Interest on Notes	-	28,203	28,203	-	Pay back of \$1.8M BAN (Middle Schools)
611	Interest on Capitalized Leases	8,930	-	-	-	
82300	Other Debt Service					
82330	Education					
510	Trustee's Commission	\$ 37,408	\$ 40,000	\$ 29,000	\$ -	
606	Other Debt Issuance Charges	-	15,000	5,000	-	
699	Other Debt Service	500	14,900	14,900	-	
	TOTAL EDUCATION DEBT SERVICE	\$ 2,317,213	\$ 4,088,391	\$ 4,067,391	\$ -	
99100	TRANSFERS OUT					
510	Transfer to Other Funds		\$ -	\$ -	\$ 3,536,086	
	TOTAL OPERATING TRANSFERS		\$ -	\$ -	\$ 3,536,086	
	TOTAL ESTIMATED EXPENDITURES	\$ 2,317,213	\$ 4,088,391	\$ 4,067,391	\$ 3,536,086	
	EXCESS ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENDITURES	\$ 463,867	\$ (17,480)	\$ 2,281	\$ (3,536,086)	
	ESTIMATED FUND BALANCE JULY 1	\$ 3,069,938	\$ 3,533,805	\$ 3,533,805	\$ 3,536,086	
	Adjustment for Encumbrances				\$ -	Fund Balance Policy 1/2 Yr. Princ/Int
	ESTIMATED ENDING FUND BALANCE JUNE 30	\$ 3,533,805	\$ 3,516,325	\$ 3,536,086	\$ (0)	Fund Balance Policy = \$1,939,122 Fund Balance Ideal 1 & 1/2 Yr. Princ/Int
						Fund Balance Ideal = \$5,480,754

Inter-fund Transfers from 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 document April 16, 2018. Transferred from School General Fund, \$100,000, 7/1/18 to School Federal Projects on 6/30/19 Transferred back to School General Fund. See copies attached.

Please see the CT-0253 forms and Certified Resolutions from 2018/19

Inter-fund Transfers for Fiscal Year 2020

School General Fund making a permanent Transfer to the School Federal Projects Fund as per Comptroller Instructions 2009

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-0418 of the Governing Body of Franklin County, Tennessee, Authorizing the Issuance, Sale, and Payment of Interest-Bearing School Federal Projects Fund Revenue/Tax/Anticipation Interfund Loan Notes not to Exceed \$100,000.00

This document was approved at a regular session of the Franklin County Board of Commissioners on April 16, 2018 and is recorded on file in my office in Commission Minute Book 34. Witness my hand and official seal, at office in Winchester, Tennessee, this the 18th day of April 2018.




Phillip Custer, County Clerk
of Franklin County, Tennessee

COUNTY CLERK

Resolution No. 8e-0418
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, 2018, through June 30, 2019, 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.

The Notes shall be designated "School Federal Projects Fund Revenue/Tax Anticipation Interfund Loan Note, Series 2018"; shall be dated as of the date of issuance and shall bear interest at a rate or rates not to exceed 0.00 per cent (0.00%) per annum, and in no event shall the rate exceed the legal limit provided by law.

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

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

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

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

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

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

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

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

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

Duly passed and approved this 16th day of April, 2018.


Eddie Clark, Honorable Chairman to the Commission


Richard Stewart, Honorable County Mayor

ATTESTED:


Phillip Custer, County Clerk



RESOLUTION SPONSORED BY: Eldridge & Clark

MOTION TO ADOPT: Finney SECOND BY: Schultz

VOTES: AYES 13 NAYS 0
Approved

Page 3 of 3

Attachment 1

Registered Note #: _____

_____ Of the State of Tennessee

Registered \$ _____

_____ TAX ANTICIPATION NOTE, SERIES 20

DATED _____, 20__

INTEREST RATE _____ %

MATURITY DATE _____, 20__

Registered Owner: _____
Principal Sum: \$ _____

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

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

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

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

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

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

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

Duly passed and approved this _____, 20_____.

(County Mayor)

ATTESTED:

(County Clerk)

Pg. 2 of 2, Tax Anticipation Note

Franklin County, TN
Fund Cash Flow Analysis
School General Fund Federal Projects 2017/18

	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun Est.	Total
School General Fund 141													
Cash Receipts	\$ 681,139	\$ 3,132,979	\$ 3,118,756	\$ 4,261,565	\$ 4,191,791	\$ 6,247,608	\$ 4,490,299	\$ 8,478,554	\$ 3,565,116	\$ 3,655,032	\$ 680,454	\$ 4,086,614	\$ 46,589,928
Loan Proceeds													
Transfers In (Operational & Debt)													
Total Cash Inflows	681,139	3,132,979	3,118,756	4,261,565	4,191,791	6,247,608	4,490,299	8,478,554	3,565,116	3,655,032	680,454	4,086,614	46,589,928
Reg Cash Balance	7,903,838	6,883,145	9,006,840	8,761,385	8,650,403	9,415,302	11,997,664	12,872,436	16,299,830	16,284,395	16,503,138	13,396,631	7,903,838
Available Cash	8,584,977	10,016,144	12,125,596	12,522,950	12,842,194	15,662,911	16,487,963	21,350,990	19,864,946	19,939,427	17,183,592	17,583,245	54,593,766
Cash Payments	1,601,833	1,009,304	3,799,369	3,872,547	3,426,892	3,665,246	3,615,527	5,051,160	3,571,621	3,436,289	3,786,961	8,801,522	45,638,269
Debt Service			64,843						8,930				73,773
Transfers Out (PILOT, etc.)	100,000												100,000
Total Cash Outflows	1,701,833	1,009,304	3,864,212	3,872,547	3,426,892	3,665,246	3,615,527	5,051,160	3,580,551	3,436,289	3,786,961	8,801,522	45,812,043
End Balance	6,883,145	9,006,840	8,261,385	8,650,403	9,415,302	11,997,664	12,872,436	16,299,830	16,284,395	16,503,138	13,396,631	8,781,723	8,781,723
Cash Inflows/Outflows	\$ (1,020,693)	\$ 2,123,685	\$ (745,455)	\$ 389,019	\$ 764,899	\$ 2,582,362	\$ 874,771	\$ 3,427,394	\$ (15,435)	\$ 218,743	\$ (3,106,507)	\$ (4,614,908)	\$ 877,865
School Federal Projects Fund 142													
Cash Receipts	\$ 7,671	\$ -	\$ 310,463	\$ 272,026	\$ 233,886	\$ 290,679	\$ 263,628	\$ 321,129	\$ 246,326	\$ 268,875	\$ 306,797	\$ 698,140	\$ 3,219,618
Loan Proceeds													
Transfers In (Operational & Debt)													
Total Cash Inflows	107,671	-	310,463	272,026	233,886	290,679	263,628	321,129	246,326	268,875	306,797	698,140	3,219,618
Reg Cash Balance	9,764	91,567	11,045	53,817	80,576	18,874	77,174	44,284	67,663	41,329	69,472	25,595	9,764
Available Cash	117,435	91,567	321,508	325,843	314,462	309,553	340,801	365,414	313,389	310,203	376,269	733,734	3,329,382
Cash Payments	25,867	80,523	267,690	245,267	295,587	232,380	296,517	298,351	272,060	240,732	350,674	614,817	3,220,464
Debt Service													
Transfers Out (PILOT, etc.)													
Total Cash Outflows	75,867	80,523	267,690	245,267	295,587	232,380	296,517	298,351	272,060	240,732	350,674	714,817	3,220,464
End Balance	91,557	11,045	53,817	80,576	18,874	77,174	44,284	67,063	41,329	69,472	25,595	8,917	8,917
Cash Inflows/Outflows	\$ 81,804	\$ (69,523)	\$ 42,773	\$ 26,759	\$ (61,701)	\$ 58,299	\$ (32,890)	\$ 22,779	\$ (25,734)	\$ 28,143	\$ (43,877)	\$ (16,678)	\$ (460)

**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



June 20, 2018

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

COPY

Dear Ms. Thompson,

The County of Franklin requests approval to issue not to exceed \$100,000 tax and revenue anticipation notes for the School Federal Projects Fund. The County intends to issue these notes by way of an interfund transfer from the School General Fund paying the notes off in June with revenues from School Federal Projects Fund. A cash flow statement of actual figures 2017/18 "to date", illustrating the ability of the Fund's ability to repay the notes is attached. Next year's cash flow will be very similar.

I look for the commission to approve a tax levy resolution and an appropriation resolution in their July 16, 2018 meeting. The County will appropriate \$2,852,915 for the School's Federal Projects Appropriation Resolution tentatively for the School Federal Projects Fund. Estimated revenues for the Fund are \$2,852,915 from federal grant proceeds. This is an annual occurrence for this fund. The County will also submit its budget to your Office in a timely matter upon passage.

There is a difference in timing between the receipts of federal grant funds and spending for the Fund. The County has only \$10,000 as a permanent transfer from the School General Fund for a year-end balance. This does not however maintain a sufficient cash balance for working capital and needs to borrow to meet its obligations until the grant proceeds can be claimed and received. The cash flow analysis above shows the County's need and its ability to repay.

Last year you approved the request for the TRAN in the same amount. On June 28, 2018 a check will be cut and delivered to Randy Kelly, Trustee to redeem the note from 2017. We are hoping to obtain approval from you to proceed with the new July 2018 TRAN. As always with our budget submittal, documentation will be provided as evidence of all the transactions concerned. And upon the execution of the 2018 note the commission shall see the executed CT-0253 form in their next meeting and a certified resolution and form will be submitted to your office in a timely matter.

As well a certified copy of Resolution No. 8e-0418 Authorizing the Issuance of the Tax and Revenue Anticipation Note Form, and certification of the resolution by the County Clerk.

Please contact Andrea Smith at (931-967-1279, andreamsmith@franklincountyfinance.com the Director of Finance, if you have any questions concerning these notes

Thank you



Richard Stewart
County Mayor, Franklin County, TN

Attachments: Resolution No. 8e-0418 - Tax and Revenue Anticipation Note Form
& Certifications from the County Clerk

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:

FORM CT-0253 SCHOOL GEN/FEDERAL TRANS \$ 100K

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

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

1. Public Entity:	
Name:	<u>Franklin County</u>
Address:	<u>1 So Jefferson Street</u> <u>Winchester, TN 37396</u>
Debt Issue Name:	<u>School Federal Projects Inter-fund Loan 2018-19</u>
<small>If disclosing initially for a program, attach the form specified for updates, indicating the frequency required.</small>	
2. Face Amount: \$ <u>100,000.00</u>	
Premium/Discount:	\$ _____
3. Interest Cost: <u>0.0000</u> % <input type="checkbox"/> Tax-exempt <input type="checkbox"/> Taxable	
<input type="checkbox"/> TIC <input type="checkbox"/> NIC	
<input type="checkbox"/> Variable: Index _____ plus _____ basis points; or	
<input type="checkbox"/> Variable: Remarketing Agent _____	
<input type="checkbox"/> Other: _____	
4. Debt Obligation:	
<input type="checkbox"/> TRAN <input type="checkbox"/> RAN <input type="checkbox"/> CON	
<input type="checkbox"/> BAN <input type="checkbox"/> CRAN <input type="checkbox"/> GAN	
<input type="checkbox"/> Bond <input checked="" type="checkbox"/> Loan Agreement <input type="checkbox"/> Capital Lease	
<small>If any of the notes listed above are issued pursuant to Title 9, Chapter 21, enclose a copy of the executed note with the filing with the Office of State and Local Finance ("OSLF").</small>	
5. Ratings:	
<input checked="" type="checkbox"/> Unrated	
Moody's _____	Standard & Poor's _____ Fitch _____
6. Purpose:	
<input type="checkbox"/> General Government _____ %	BRIEF DESCRIPTION
<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:	
<input checked="" type="checkbox"/> General Obligation	<input type="checkbox"/> General Obligation + Revenue/Tax
<input type="checkbox"/> Revenue	<input type="checkbox"/> Tax Increment Financing (TIF)
<input type="checkbox"/> Annual Appropriation (Capital Lease Only)	<input type="checkbox"/> Other (Describe): _____
8. Type of Sale:	
<input type="checkbox"/> Competitive Public Sale	<input checked="" type="checkbox"/> Interfund Loan <u>School General to School Federal Projects</u>
<input type="checkbox"/> Negotiated Sale	<input type="checkbox"/> Loan Program _____
<input type="checkbox"/> Informal Bid	
9. Date:	
Dated Date: <u>07/02/2018</u>	Issue/Closing Date: <u>07/02/2018</u>

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

10. Maturity Dates, Amounts and Interest Rates *:

Year	Amount	Interest Rate	Year	Amount	Interest Rate
2019	\$ 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 firm 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	

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

12. Recurring Costs:

No Recurring Costs

	AMOUNT	TERMINAL
Remarketing Agent		
Paying Agent / Registrar		
Trustee		
Liquidity / Credit Enhancement		
Escrow Agent		
Sponsorship / Program / Admin		
Other		

13. Disclosure Document / Official Statement:

None Prepared

EMMA link _____ of

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 07/16/2018 and presented at public meeting held on 07/16/2018

Copy to Director to OSIF: on 07/16/2018 either by:

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

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

18. Signatures:

	AUTHORIZED REPRESENTATIVE	PREPARED
Name	<u>Richard Stewart</u>	<u>Andrea L. Smith</u>
Title	<u>Franklin County Mayor</u>	<u>Finance Director</u>
Firm		<u>Franklin County, TN</u>
Email	<u>richardstewart@franklincotn.us</u>	<u>andreasmith@franklincourtyfinance.com</u>
Date	<u>07/02/2018</u>	<u>07/02/2018</u>

Attachment I-3
Cash Flow Statement - Franklin County
FY 2020

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	\$ 2,400,000	\$ 3,350,000	\$ 4,950,000	\$ 3,036,000	\$ 4,928,478	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,300,000	\$ 25,254,896
Loan Proceeds													-
Transfers In (Operational & Debt)	-										105,606		105,606
Total Cash Inflows	770,418	440,000	480,000	2,400,000	3,350,000	4,950,000	3,036,000	4,928,478	1,200,000	1,200,000	1,305,606	1,300,000	25,360,502
Beg Cash Balance	6,403,484	5,450,035	4,290,035	2,210,035	1,650,035	2,340,035	4,730,035	5,266,035	8,070,736	7,660,736	7,250,736	6,796,342	6,403,484
Available Cash	7,173,902	5,890,035	4,770,035	4,610,035	5,000,035	7,290,035	7,766,035	10,194,513	9,270,736	8,860,736	8,556,342	8,096,342	31,763,986
Cash Payments	1,723,867	1,600,000	2,560,000	2,960,000	2,660,000	2,560,000	2,500,000	2,123,777	1,610,000	1,610,000	1,760,000	1,660,000	25,327,644
Debt Service						-							-
Transfers Out (PILOT, etc.)	-			-									-
Total Cash Outflows	1,723,867	1,600,000	2,560,000	2,960,000	2,660,000	2,560,000	2,500,000	2,123,777	1,610,000	1,610,000	1,760,000	1,660,000	25,327,644
End Balance	5,450,035	4,290,035	2,210,035	1,650,035	2,340,035	4,730,035	5,266,035	8,070,736	7,660,736	7,250,736	6,796,342	6,436,342	6,436,342
Cash Inflows/Outflows	\$ (953,449)	\$ (1,160,000)	\$ (2,080,000)	\$ (560,000)	\$ 690,000	\$ 2,390,000	\$ 536,000	\$ 2,804,701	\$ (410,000)	\$ (410,000)	\$ (454,394)	\$ (360,000)	\$ 32,858
Courthouse/Jail Maintenance Fund 112	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 17,900	\$ 17,100	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 205,000
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	26,592	41,413	56,234	71,054	85,875	100,696	115,817	130,638	145,458	162,279	181,600	196,421	26,592
Available Cash	41,592	56,413	71,234	86,054	100,875	115,996	130,817	145,638	162,458	181,779	196,600	215,421	217,392
Cash Payments	179	179	179	179	179	179	179	179	179	179	179	179	2,150
Debt Service													-
Transfers Out (PILOT, etc.)	-											210,000	210,000
Total Cash Outflows	179	179	179	179	179	179	179	179	179	179	179	210,179	212,150
End Balance	41,413	56,234	71,054	85,875	100,696	115,817	130,638	145,458	162,279	181,600	196,421	5,242	5,242
Cash Inflows/Outflows	\$ 14,821	\$ 14,821	\$ 14,821	\$ 14,821	\$ 14,821	\$ 15,121	\$ 14,821	\$ 14,821	\$ 16,821	\$ 19,321	\$ 14,821	\$ (191,179)	\$ (21,350)
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	\$ 51,000	\$ 121,000	\$ 50,052	\$ 130,126	\$ 19,000	\$ 12,000	\$ 9,000	\$ 4,300	\$ 449,278
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	6,000	5,500	5,300	36,000	51,000	121,000	50,052	130,126	19,000	12,000	9,000	4,300	449,278
Beg Cash Balance	186,141	160,541	134,516	108,952	108,527	129,102	212,677	216,304	310,930	284,605	258,005	226,005	186,141
Available Cash	192,141	166,041	139,816	144,952	159,527	250,102	262,729	346,430	329,930	296,605	267,005	230,305	635,419
Cash Payments	31,600	31,525	30,864	36,425	30,425	37,425	46,425	35,500	45,325	38,600	41,000	31,235	436,349
Debt Service													-
Transfers Out (PILOT, etc.)												3,000	3,000
Total Cash Outflows	31,600	31,525	30,864	36,425	30,425	37,425	46,425	35,500	45,325	38,600	41,000	34,235	439,349
End Balance	160,541	134,516	108,952	108,527	129,102	212,677	216,304	310,930	284,605	258,005	226,005	196,070	196,070
Cash Inflows/Outflows	\$ (25,600)	\$ (26,025)	\$ (25,564)	\$ (425)	\$ 20,575	\$ 83,575	\$ 3,627	\$ 94,626	\$ (26,325)	\$ (26,600)	\$ (32,000)	\$ (29,935)	\$ 9,929

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	\$ 233,000	\$ 533,000	\$ 212,000	\$ 627,989	\$ 128,000	\$ 75,000	\$ 45,000	\$ 40,000	\$ 2,267,489
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	38,500	65,000	100,000	170,000	233,000	533,000	212,000	627,989	128,000	75,000	45,000	40,000	2,267,489
Beg Cash Balance	1,160,413	1,028,913	840,913	759,913	753,913	900,913	1,287,913	1,328,913	1,805,902	1,802,902	1,523,842	1,407,842	1,160,413
Available Cash	1,198,913	1,093,913	940,913	929,913	986,913	1,433,913	1,499,913	1,956,902	1,933,902	1,877,902	1,568,842	1,447,842	3,427,902
Cash Payments	170,000	253,000	181,000	176,000	86,000	146,000	171,000	151,000	131,000	354,060	161,000	145,000	2,125,060
Debt Service													-
Transfers Out (PILOT, etc.)												48,803	48,803
Total Cash Outflows	170,000	253,000	181,000	176,000	86,000	146,000	171,000	151,000	131,000	354,060	161,000	193,803	2,173,863
End Balance	1,028,913	840,913	759,913	753,913	900,913	1,287,913	1,328,913	1,805,902	1,802,902	1,523,842	1,407,842	1,254,039	1,254,039
Cash Inflows/Outflows	\$ (131,500)	\$ (188,000)	\$ (81,000)	\$ (6,000)	\$ 147,000	\$ 387,000	\$ 41,000	\$ 476,989	\$ (3,000)	\$ (279,060)	\$ (116,000)	\$ (153,803)	\$ 93,626
Local Purpose Fund 120	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 37,200	\$ 55,000	\$ 44,000	\$ 74,000	\$ 80,000	\$ 155,000	\$ 65,000	\$ 134,628	\$ 52,000	\$ 44,000	\$ 50,000	\$ 50,000	\$ 840,828
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	37,200	55,000	44,000	74,000	80,000	155,000	65,000	134,628	52,000	44,000	50,000	50,000	840,828
Beg Cash Balance	612,514	575,714	590,214	633,714	707,214	786,714	938,164	778,164	912,092	963,392	782,392	831,892	612,514
Available Cash	649,714	630,714	634,214	707,714	787,214	941,714	1,003,164	912,792	964,092	1,007,392	832,392	881,892	1,453,342
Cash Payments	74,000	40,500	500	500	500	3,550	225,000	700	700	225,000	500	65,150	636,600
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	74,000	40,500	500	500	500	3,550	225,000	700	700	225,000	500	65,150	636,600
End Balance	575,714	590,214	633,714	707,214	786,714	938,164	778,164	912,092	963,392	782,392	831,892	816,742	816,742
Cash Inflows/Outflows	\$ (36,800)	\$ 14,500	\$ 43,500	\$ 73,500	\$ 79,500	\$ 151,450	\$ (160,000)	\$ 133,928	\$ 51,300	\$ (181,000)	\$ 49,500	\$ (15,150)	\$ 204,228
Drug Control Fund 122	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 8,000	\$ 6,000	\$ 4,000	\$ 4,000	\$ 2,400	\$ 2,150	\$ 7,000	\$ 7,500	\$ 7,600	\$ 6,400	\$ 15,000	\$ 800	\$ 70,850
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	8,000	6,000	4,000	4,000	2,400	2,150	7,000	7,500	7,600	6,400	15,000	800	70,850
Beg Cash Balance	50,867	52,817	55,817	57,317	58,817	31,217	28,367	32,867	37,867	35,467	37,842	44,842	50,867
Available Cash	58,867	58,817	59,817	61,317	61,217	33,367	35,367	40,367	45,467	41,867	52,842	45,642	121,717
Cash Payments	6,050	3,000	2,500	2,500	30,000	5,000	2,500	2,500	10,000	4,025	8,000	13,000	89,075
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	6,050	3,000	2,500	2,500	30,000	5,000	2,500	2,500	10,000	4,025	8,000	13,000	89,075
End Balance	52,817	55,817	57,317	58,817	31,217	28,367	32,867	37,867	35,467	37,842	44,842	32,642	32,642
Cash Inflows/Outflows	\$ 1,950	\$ 3,000	\$ 1,500	\$ 1,500	\$ (27,600)	\$ (2,850)	\$ 4,500	\$ 5,000	\$ (2,400)	\$ 2,375	\$ 7,000	\$ (12,200)	\$ (18,225)

Highway Fund 131	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 270,000	\$ 511,863	\$ 220,000	\$ 290,000	\$ 300,000	\$ 300,000	\$ 250,000	\$ 375,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 3,396,863
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	270,000	511,863	220,000	290,000	300,000	300,000	250,000	375,000	220,000	220,000	220,000	220,000	3,396,863
Beg Cash Balance	3,159,243	2,979,243	2,989,106	2,810,475	2,928,475	2,941,475	3,079,475	3,148,354	3,346,354	3,308,354	3,285,354	2,896,551	3,159,243
Available Cash	3,429,243	3,491,106	3,209,106	3,100,475	3,228,475	3,241,475	3,329,475	3,523,354	3,566,354	3,528,354	3,505,354	3,116,551	6,556,106
Cash Payments	450,000	502,000	398,631	172,000	287,000	162,000	162,000	177,000	258,000	243,000	550,000	755,879	4,117,510
Debt Service							19,121						19,121
Transfers Out (PILOT, etc.)											58,803		58,803
Total Cash Outflows	450,000	502,000	398,631	172,000	287,000	162,000	181,121	177,000	258,000	243,000	608,803	755,879	4,195,434
End Balance	2,979,243	2,989,106	2,810,475	2,928,475	2,941,475	3,079,475	3,148,354	3,346,354	3,308,354	3,285,354	2,896,551	2,360,672	2,360,672
Cash Inflows/Outflows	\$ (180,000)	\$ 9,863	\$ (178,631)	\$ 118,000	\$ 13,000	\$ 138,000	\$ 68,879	\$ 198,000	\$ (38,000)	\$ (23,000)	\$ (388,803)	\$ (535,879)	\$ (798,571)
School General Fund 141	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 535,000	\$ 3,556,000	\$ 3,098,000	\$ 4,175,400	\$ 4,060,000	\$ 5,670,000	\$ 4,390,000	\$ 6,100,000	\$ 3,510,000	\$ 3,600,000	\$ 1,932,270	\$ 4,056,000	\$ 44,682,670
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	535,000	3,500,000	3,098,000	4,175,400	4,060,000	5,670,000	4,390,000	6,100,000	3,510,000	3,600,000	1,932,270	4,056,000	44,626,670
Beg Cash Balance	7,716,547	6,651,547	8,251,547	7,609,547	8,008,061	8,318,061	10,248,061	10,898,061	13,258,061	13,028,061	12,851,174	10,697,882	7,716,547
Available Cash	8,251,547	10,151,547	11,349,547	11,784,947	12,068,061	13,988,061	14,638,061	16,998,061	16,768,061	16,628,061	14,783,444	14,753,882	52,343,217
Cash Payments	1,500,000	1,900,000	3,740,000	3,740,000	3,750,000	3,740,000	3,740,000	3,740,000	3,740,000	3,740,000	4,085,562	8,691,126	46,106,688
Debt Service				36,887							36,887		73,773
Transfers Out (PILOT, etc.)	100,000												100,000
Total Cash Outflows	1,600,000	1,900,000	3,740,000	3,776,887	3,750,000	3,740,000	3,740,000	3,740,000	3,740,000	3,776,887	4,085,562	8,691,126	46,280,461
End Balance	6,651,547	8,251,547	7,609,547	8,008,061	8,318,061	10,248,061	10,898,061	13,258,061	13,028,061	12,851,174	10,697,882	6,062,756	6,062,756
Cash Inflows/Outflows	\$ (1,065,000)	\$ 1,600,000	\$ (642,000)	\$ 398,513	\$ 310,000	\$ 1,930,000	\$ 650,000	\$ 2,360,000	\$ (230,000)	\$ (176,887)	\$ (2,153,292)	\$ (4,635,126)	\$ (1,653,791)
School Federal Projects Fund 142	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 190,745	\$ 14,886	\$ 260,000	\$ 280,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 260,000	\$ 115,255	\$ 2,920,886
Loan Proceeds													-
Transfers In (Operational & Debt)	100,000												100,000
Total Cash Inflows	290,745	14,886	260,000	280,000	300,000	300,000	300,000	300,000	300,000	300,000	260,000	115,255	3,020,886
Beg Cash Balance	989	87,745	87,631	97,631	97,631	108,716	128,716	148,716	150,734	150,734	150,734	110,734	989
Available Cash	291,734	102,631	347,631	377,631	397,631	408,716	428,716	448,716	450,734	450,734	410,734	225,989	3,021,875
Cash Payments	203,989	15,000	250,000	280,000	288,915	280,000	280,000	297,982	300,000	300,000	300,000	125,000	2,920,886
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	203,989	15,000	250,000	280,000	288,915	280,000	280,000	297,982	300,000	300,000	300,000	125,000	2,920,886
End Balance	87,745	87,631	97,631	97,631	108,716	128,716	148,716	150,734	150,734	150,734	110,734	100,989	100,989
Cash Inflows/Outflows	\$ 86,756	\$ (114)	\$ 10,000	\$ -	\$ 11,085	\$ 20,000	\$ 20,000	\$ 2,018	\$ -	\$ -	\$ (40,000)	\$ (9,745)	\$ 100,000

School Cafeteria Fund 143	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 2,000	\$ 17,897	\$ 310,000	\$ 500,000	\$ 375,000	\$ 350,000	\$ 300,000	\$ 280,000	\$ 280,000	\$ 330,000	\$ 320,000	\$ 284,000	\$ 3,348,897
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	2,000	17,897	310,000	500,000	375,000	350,000	300,000	280,000	280,000	330,000	320,000	284,000	3,348,897
Beg Cash Balance	2,531,784	2,313,784	2,131,681	2,155,681	2,037,873	2,092,873	2,107,873	2,087,873	2,047,873	2,007,873	2,017,873	1,737,873	2,531,784
Available Cash	2,533,784	2,331,681	2,441,681	2,655,681	2,412,873	2,442,873	2,407,873	2,367,873	2,327,873	2,337,873	2,337,873	2,021,873	5,880,681
Cash Payments	220,000	200,000	286,000	617,808	320,000	335,000	320,000	320,000	320,000	320,000	600,000	380,000	4,238,808
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	220,000	200,000	286,000	617,808	320,000	335,000	320,000	320,000	320,000	320,000	600,000	380,000	4,238,808
End Balance	2,313,784	2,131,681	2,155,681	2,037,873	2,092,873	2,107,873	2,087,873	2,047,873	2,007,873	2,017,873	1,737,873	1,641,873	1,641,873
Cash Inflows/Outflows	\$ (218,000)	\$ (182,103)	\$ 24,000	\$ (117,808)	\$ 55,000	\$ 15,000	\$ (20,000)	\$ (40,000)	\$ (40,000)	\$ 10,000	\$ (280,000)	\$ (96,000)	\$ (889,911)
General Debt Service Fund 151	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 13,000	\$ 102,000	\$ 105,000	\$ 210,000	\$ 920,120	\$ 1,200,000	\$ 820,000	\$ 920,000	\$ 215,000	\$ 140,000	\$ 248,242	\$ 123,000	\$ 5,016,362
Loan Proceeds													-
Transfers In (Operational & Debt)	-	3,536,086										210,000	3,746,086
Total Cash Inflows	13,000	3,638,086	105,000	210,000	920,120	1,200,000	820,000	920,000	215,000	140,000	248,242	333,000	8,762,448
Beg Cash Balance	2,310,234	2,295,727	5,865,762	5,945,504	5,185,053	5,662,296	6,774,071	7,577,564	6,892,513	6,652,397	5,974,379	3,808,911	2,310,234
Available Cash	2,323,234	5,933,813	5,970,762	6,155,504	6,105,173	6,862,296	7,594,071	8,497,564	7,107,513	6,792,397	6,222,621	4,141,911	11,072,682
Cash Payments	20,000	3,000	3,000	3,500	10,000	13,000	9,000	10,000	4,000	3,500	3,500	3,500	86,000
Debt Service	7,507	65,051	22,258	966,951	432,877	75,225	7,507	1,595,051	451,116	814,518	2,410,210	7,507	6,855,778
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	27,507	68,051	25,258	970,451	442,877	88,225	16,507	1,605,051	455,116	818,018	2,413,710	11,007	6,941,779
End Balance	2,295,727	5,865,762	5,945,504	5,185,053	5,662,296	6,774,071	7,577,564	6,892,513	6,652,397	5,974,379	3,808,911	4,130,904	4,130,904
Cash Inflows/Outflows	\$ (14,507)	\$ 3,570,035	\$ 79,742	\$ (760,451)	\$ 477,243	\$ 1,111,775	\$ 803,493	\$ (685,051)	\$ (240,116)	\$ (678,018)	\$ (2,165,468)	\$ 321,993	\$ 1,820,670
Education Debt Service Fund 156	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Proceeds	77,966												77,966
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	77,966	-	-	-	-	-	-	-	-	-	-	-	77,966
Beg Cash Balance	3,458,120	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	3,458,120
Available Cash	3,536,086	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	3,536,086
Cash Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service													-
Transfers Out (PILOT, etc.)	3,536,086												3,536,086
Total Cash Outflows	3,536,086	-	-	-	-	-	-	-	-	-	-	-	3,536,086
End Balance	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Cash Inflows/Outflows	\$ (3,458,120)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,458,120)

Education Capital Projects Fund 177	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	45,731,852	45,601,867	45,580,540	45,580,540	45,580,540	45,580,540	45,580,540	45,580,540	45,580,540	45,580,540	45,580,540	45,580,540	45,731,852
Available Cash	45,731,867	45,601,877	45,580,540	45,580,540	45,580,540	45,580,540	45,580,540	45,580,540	45,580,540	45,580,540	45,580,540	45,580,540	45,731,877
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	45,601,867	45,580,540	45,580,540	45,580,540	45,580,540	45,580,540	45,580,540	45,580,540	45,580,540	45,580,540	45,580,540	45,580,540	45,580,540
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	\$ 15,000	\$ 10,000	\$ 10,000	\$ 7,000	\$ 7,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	54,000
Loan Proceeds	2,000,000												2,000,000
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	2,015,000	10,000	10,000	7,000	7,000	5,000	-	-	-	-	-	-	2,054,000
Beg Cash Balance	3,135,699	4,575,699	3,635,699	2,695,699	1,752,699	845,000	250,000	-	-	-	-	-	3,135,699
Available Cash	5,150,699	4,585,699	3,645,699	2,702,699	1,759,699	850,000	250,000	-	-	-	-	-	5,189,699
Cash Payments	575,000	950,000	950,000	950,000	914,699	600,000	250,000	-	-	-	-	-	5,189,699
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	575,000	950,000	950,000	950,000	914,699	600,000	250,000	-	-	-	-	-	5,189,699
End Balance	4,575,699	3,635,699	2,695,699	1,752,699	845,000	250,000	-	-	-	-	-	-	-
Cash Inflows/Outflows	\$ 1,440,000	\$ (940,000)	\$ (940,000)	\$ (943,000)	\$ (907,699)	\$ (595,000)	\$ (250,000)	\$ -	\$ -	\$ -	\$ -	\$ -	(3,135,699)

**Franklin County Government
Capital Improvements Program Status
Fiscal Year 2020**

Project Title: Courthouse HVAC System
Project Description: HVAC upgrade to offices
Project Begin Date: 1-Jul-19
Project End Date: 30-Jun-20
Initial Loan Specifications: n/a - budgeted in County Buildings
Expenditure Status: Project is being administered by Building & Grounds Committee

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-19
Project End Date: 30-Jun-20
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. The transfer station and two convenience centers have been paved at present.

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-Dec-19
Initial Loan Specifications: \$ 16,520,000.00
Expenditure Status: 2 Bonds and 1 CON have been issued to cover this project.

**Franklin County Government
Capital Improvements Program Status
Fiscal Year 2020**

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-20

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. Equipment is purchased, the Communications Project is still in process

Franklin County School General Fund Capital Project

Project Title: Middle School Project

Project Description: Construction & Remodel of existing two middle schools

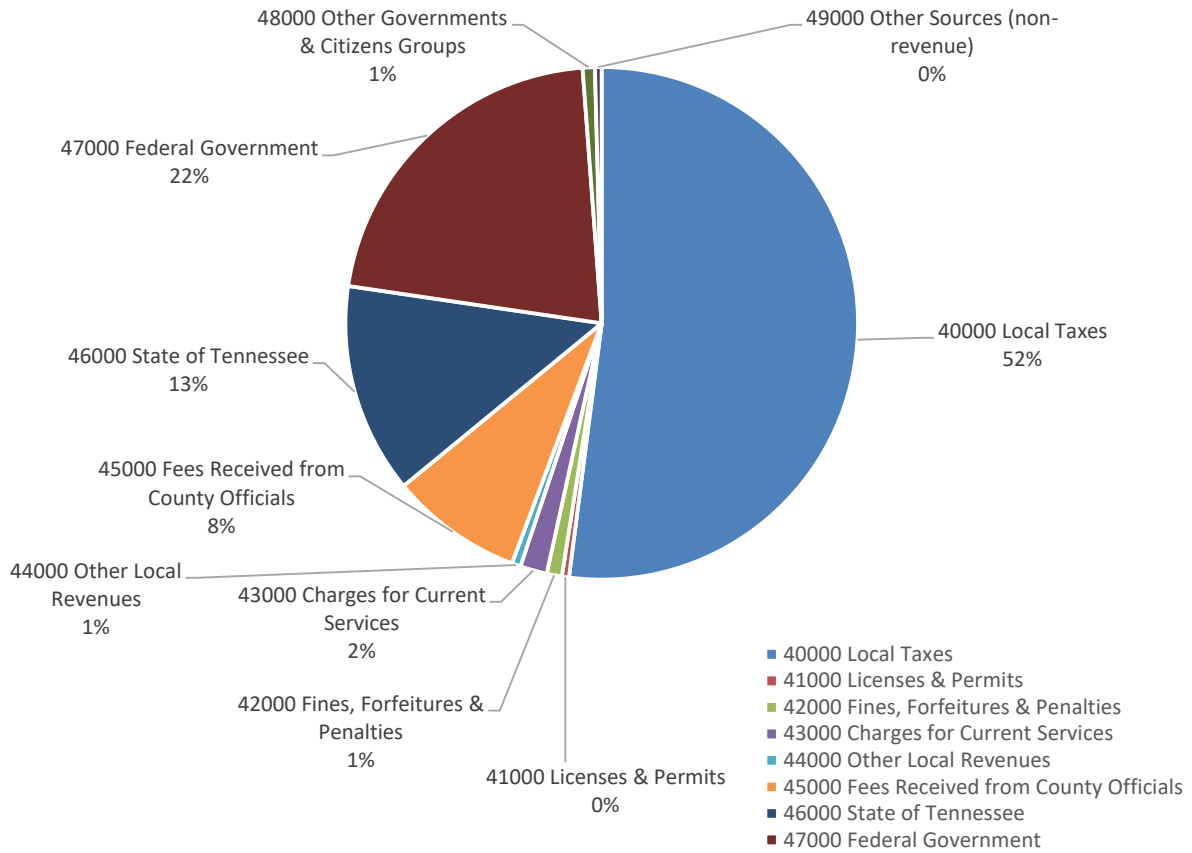
Project Begin Date: 1-Aug-18

Completion Date: 31-Dec-21

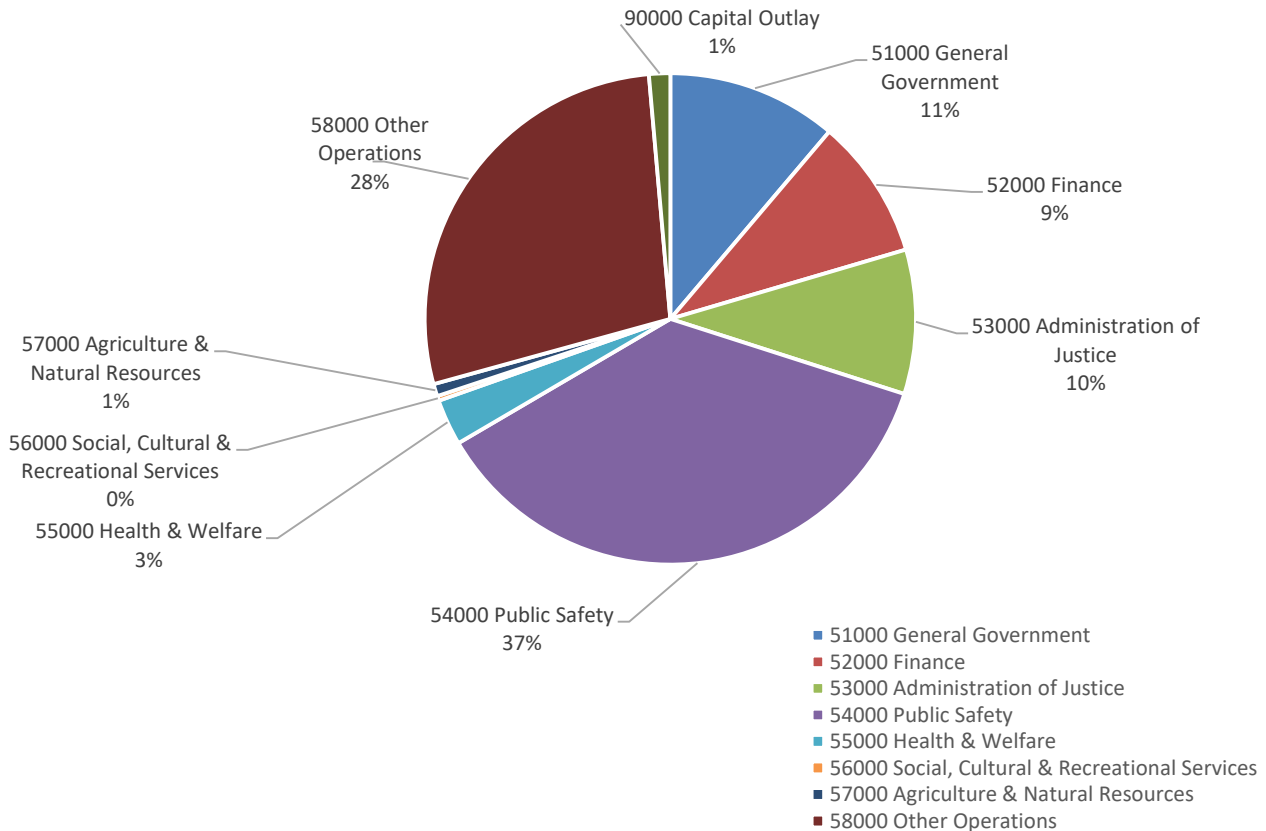
Initial Loan Specifications: Bond Proceeds \$48,077,000

Expenditure Status: Project has started and in process expected to be complete August 2021 on the middle schools and the Huntland School Gym is being renovated to include HVAC.

County General Revenue Sources 2019/20

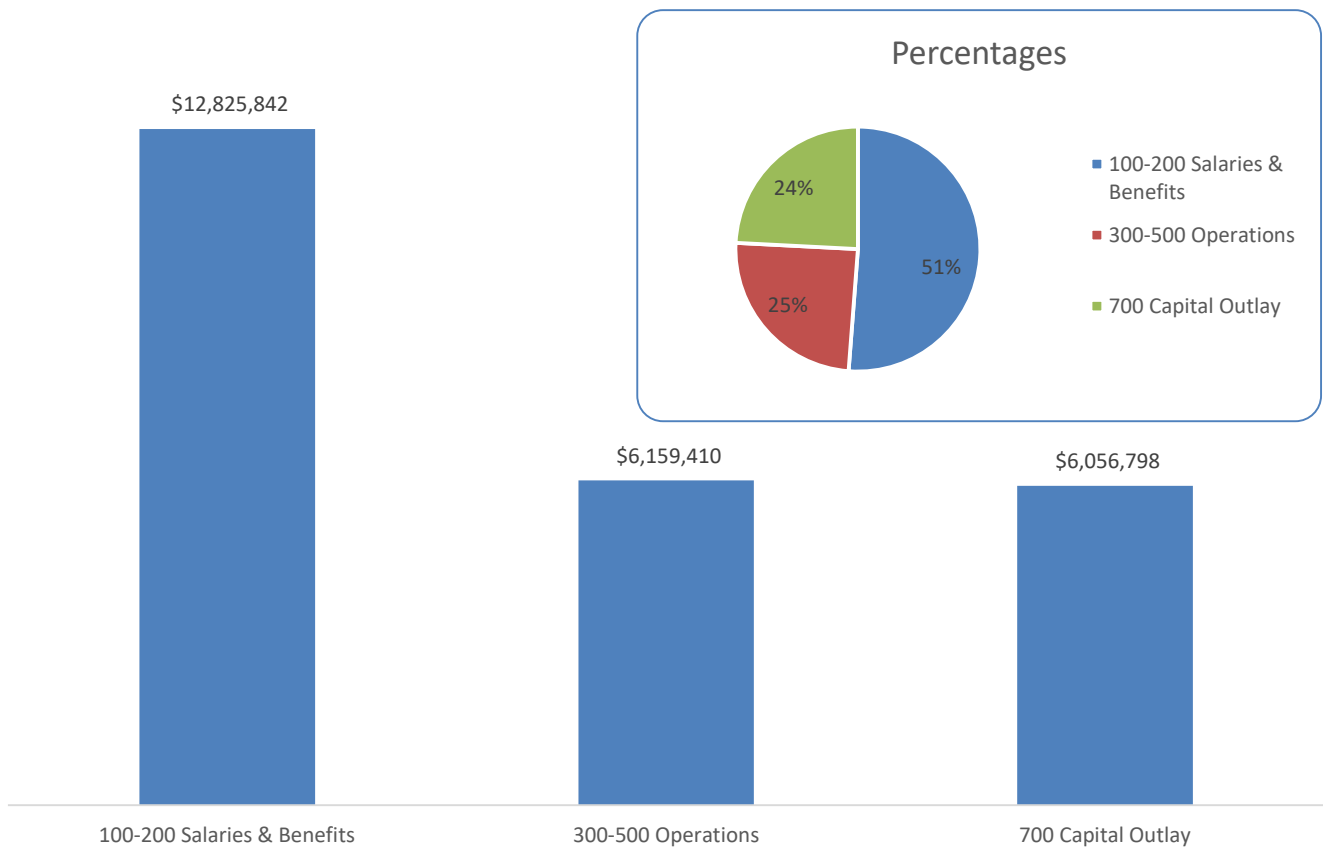


County General Expenditures 2019/20

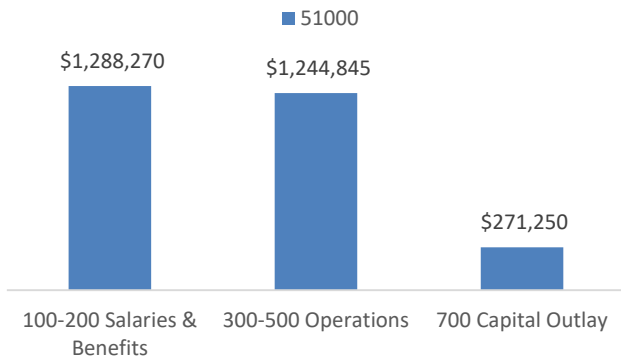


County General Expenditure Breakdown 2019/20

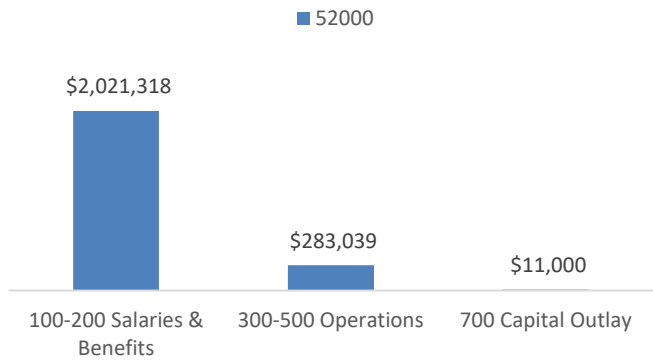
■ Total Expenditures by Category



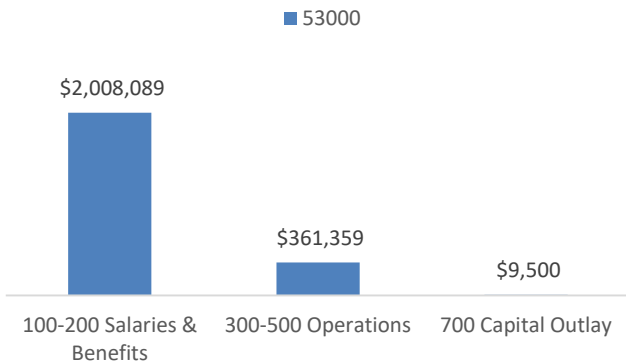
General Government Expenditures



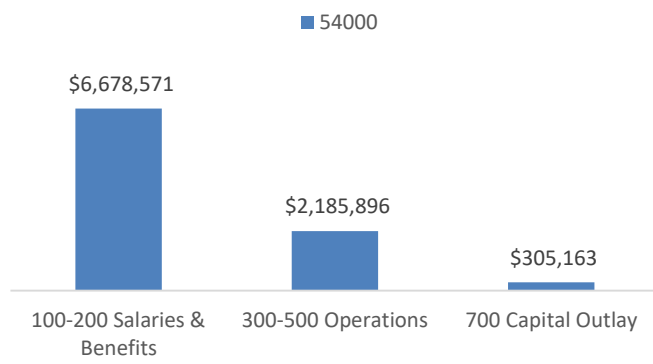
Finance Expenditures



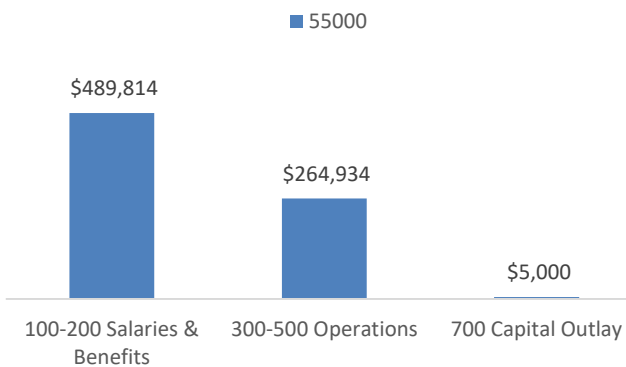
Administration of Justice



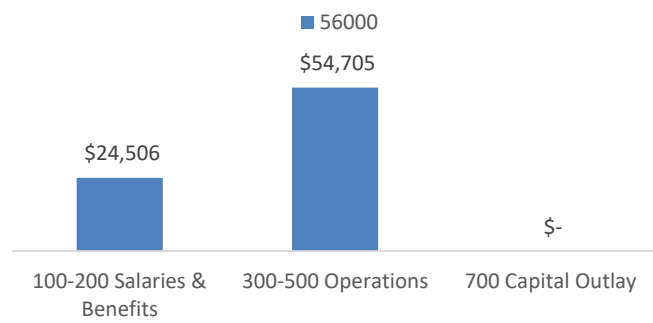
Public Safety



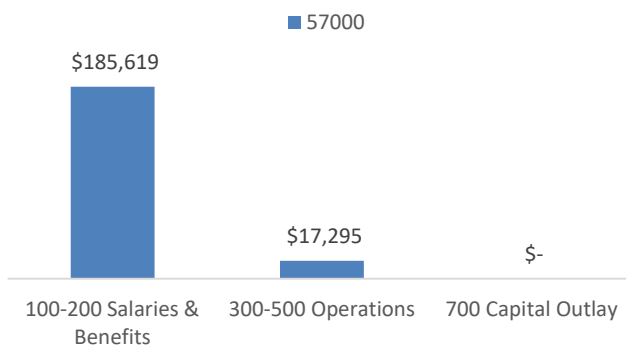
Public Health & Welfare



Social, Cultural & Recreational Services



Agriculture & Natural Resources



Other Operations

