



**Proposed & Adopted
Annual Working Budget**

Fiscal Year 2019

July 1, 2018 to June 30, 2019

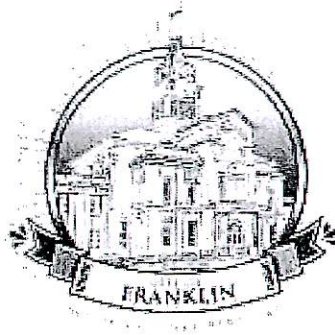
City of Franklin, Kentucky

Mayor Ronnie Clark

**Commissioner Larry Dixon
Commissioner Wendell Stewart**

**Commissioner Mason Barnes
Commissioner Jamie Powell**

City Manager Kenton Powell



Dear Taxpayer,

Enclosed you will find the City of Franklin's Fiscal Year 2018-2019 Annual Budget.


Through this document we, as proud citizens and employees of the City of Franklin, wish to convey what City government is doing to maintain the quality of life in Franklin and the improvements we are making to preserve and enhance Franklin's safe, clean, and prosperous environment.

This budget serves three basic functions for the City Commission, staff, citizens of Franklin, and others:

1. It is an informational document that articulates the City Commission's previous accomplishments as well as discusses priorities and issues that the City Commission intends to address within the upcoming year.
2. The budget is a financial device for the projection of revenues and expenditures; it authorizes expenditures and the means for financing them; and, it is a control mechanism for spending limits.
3. It is a way to communicate to citizens how public money is being spent and what is being accomplished with those expenditures.

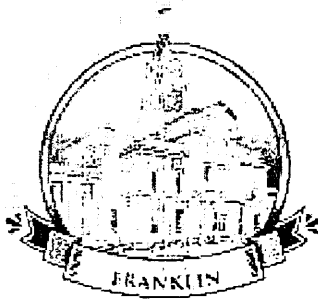
We hope all readers of this document come away with a better understanding of City operations in general and specifically what will be done in the City of Franklin during the fiscal year 2019.

Sincerely,


Ronnie Clark
Mayor
City of Franklin, KY

Enclosed you will find the following:

1. General Memo Discussing the FY2019 Approved Budget Page 2
2. General Memo Discussing the FY2018 Final Budget..... Page 5
3. FY2017's Management Discussion and Analysis, which provides an overview of the previous year's operations and how the City performed financially..... Page 7
4. Line Item FY2019 Budget, which includes line item variance descriptions and previous year actual revenue and expenditures to be used for comparative purposes..... Page 25
5. FY2019's approved capital purchases/projects and supporting documentation..... Page 68



MEMO

TO: The Citizens of the City of Franklin, Kentucky
FROM: The Franklin City Commission
DATE: July 1, 2018
SUBJECT: Discussion Regarding the Working Budget for FY2019

On June 25, 2018 the City approved the Final FY2019 Working Budget. There has been numerous collaborative hours spent in establishing this budget. The upcoming years are going to be extremely challenging for governmental agencies and the City has been working and strategizing, for over 18 months, on ways to continue servicing this community as efficiently and effectively as possible in light of these challenges.

The City is proud to say our efforts are being realized within the budgetary numbers themselves. We have been able to fund a 2% Cost of Living Adjustment for our employees, absorb the first year of the Pension Increase Phase In, incorporate a 4.8% health insurance premium increase while maintaining a high level of medical coverage for our employees, meet our capital investment needs, build a capital reserve for future projects, and still reflect strong increases in our fund balances.

Since 2011 the City has experienced an 83% increase in the cost of healthcare. However, City leadership has made some very difficult decisions over the past four years, such as moving spouses with other qualifying coverage off the health insurance plan, restructuring our employer funded HRA overlay, and implementing wellness program components into our personnel policies. As a result, our health insurance expenditures have increased only 27%. If unaddressed, the City's health insurance costs would have exceeded \$1.2 million dollars, more than \$300,000 in expenditures than what is reflected today. At the same time, the City has been able to limit employee paid premiums for healthcare to approximately 7.5% of total premium prices.

City Leadership has also spent a lot of time and effort focusing on the sustainability of the City's infrastructure, such as what capital investments are required to maintain and rehabilitate our current infrastructure as well as identifying what areas of growth there are

Discussion Regarding FY2019 Budget
~ Continued ~

and what the City needs to do to expand our existing water and sewer systems to service these growing areas. In Fiscal Year 2014 the City kicked off an in-depth Utility Rate Study where we analyzed the pressing needs of each department within our Municipality, primarily Water Production, Water Distribution, & Waste Water Treatment. Within this study we identified all capital investments necessary to rehabilitate the City's current water and sewer lines, its treatment plants, and related equipment. Each Department Head identified areas of need and these capital improvements were incorporated into this study so the City could adequately identify the most pressing areas of intense need. As a result of this study, the City has been able to narrow its focus on immediate needs and begin planning for future rehabilitation projects. Over the past five years the City has been meeting its immediate capital needs while building our financial reserves to strong and safe levels. And now we are proud to have been able to begin a capital reserve funding program in FY2018. This program will allow the City to strategically reserve funds annually to meet future capital needs and funding obligations, in efforts to meet all City needs, while avoiding unnecessary debt. The final FY2018 budget reflected a capital reserve of \$100,000 for the City/County joint purchase of a Fire Truck, \$117,000 for infrastructure and equipment needs at the wastewater treatment plant, and \$14,000 for equipment needs within the Water Distribution Department. The FY2019 budget reflects a \$300,000 capital reserve for sewer basin rehabilitation and an additional \$87,500 for the City/County joint Fire Truck. Additionally, beginning in FY2020, the City will begin establishing a capital reserve of \$60,000 per year, for 10 years, for the City/County jointly funded replacement of our Fire Department's aerial truck.

Public safety has always been a top priority of our current City Commission and leadership team. In FY2018 the City was able to provide 6% to 8% salary increases within the police department in efforts to become more competitive with surrounding police departments, to recruit more qualified candidates, and to be able to retain qualified officers. Additionally, in FY2019, the City Commission authorized adding an additional patrol officer to the Police Department's staffing model. Also, since FY2013, the City has been able to maintain its fleet replacement program, and has replaced between 2 to 3 cruisers per year. The FY2019 budget reflects the replacement of 3 cruisers. Additionally, since FY2013, the Police Department has been able to purchase body cameras, replace their rifles, purchase ballistic helmets, replace bullet proof vests and carriers, replace all mobile radios with digital compatible devices and, in FY2019, the budget reflects \$81,000 to replace in car radios with newer, digital compatible, devices. The current communications infrastructure, using an analog system, will soon become obsolete. The City is being proactive in making these investments so that when the time comes for emergency services to change to the digital communication system, the City will already have compatible equipment available and will not have to invest hundreds of thousands of dollars in a single year.

In terms of street maintenance, the City participates in the State's Municipal Aid program. Funding has continued to decrease for Municipalities and the City can now barely fund \$75,000 to \$100,000 per year to maintain and resurface City streets out of this program. As a result, in FY2019, City Leadership has approved a transfer of \$100,000 from the General Fund to provide additional funding for street maintenance and resurfacing. The

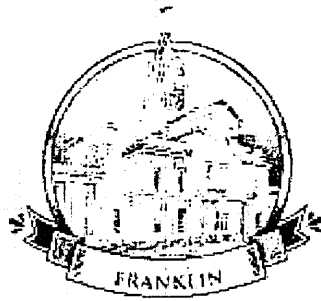
Discussion Regarding FY2019 Budget
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FY2019 budget now reflects \$250,000 for the resurfacing of City Streets and an additional \$37,000 for street, sidewalk and curb maintenance.

Also in FY2019 the City has plans to refund and defease its only General Fund Debt, a 2009 general obligation bond. When the Franklin Electric Plant Board purchased the City's fiber program, a portion of the proceeds were reserved and set aside to defease these bonds upon the call date. The option to call the bonds will be available by October 2018. The principal amount to defease the bonds, in addition to the FY2019 required principal payment, will be \$525,000.

The FY2019 budget also reflects considerable community investment. Various community service organizations have been funded a total of \$109,000, (also note that an additional \$48,000 was prefunded in the FY2018 Budget Amendment.) Some examples of the organizations funded are: Chamber of Commerce, Boys & Girls Club, Good Samaritan, FS Renaissance, FS Arts Council, Human Rights Commission, the Drug Task Force, animal control and extraction, etc. Additionally, the Franklin-Simpson Community Park has been allocated \$225,000; \$25,000 has been allocated to the Fiscal Court to assist with their 911 funding deficit; \$113,000 has been allocated for the Franklin-Simpson Planning & Zoning Commission; \$273,000 has been allocated for the jointly funded Franklin-Simpson Fire Department; and \$737,000 has been budgeted for the Franklin-Simpson Industrial Authority and/or industrial tax incentives and rebates.

Although the challenges in the coming years are significant, the City is working diligently to identify ways to continue to meet these needs with as little burden to the taxpayers as possible. Here is one way to explain how dire the unfunded pension crisis is - even when considering all the lean efforts the City has implemented in the past several years, if nothing were to change in the City's budgetary figures, including both revenue and expenses, between FY2019 and FY2022, except for the phased-in increases to the City's unfunded pension obligation, the City will be operating with an unbalanced budget by FY2022. City leadership will continue to make smart and strategic decisions to pave a path through this tumultuous time, while keeping essential services to our community intact.



MEMO

TO: Citizens of the City of Franklin, Kentucky
FROM: Franklin City Commission
DATE: July 1, 2018
SUBJECT: Discussion Regarding Final Budget for FY2018

The City has been working diligently to identify and implement cost saving measures throughout our entire governmental structure. Management understands how effective strategic management and streamlined efficiencies can improve productivity and public service while resulting in cost savings to taxpayers. The City implemented an organization structure change in FY2017 and the cost saving results are being seen throughout the entire budgeting process. The FY2018 budget reflects a \$165,000 savings in personnel costs and an \$86,000 savings in fringe benefits when comparing the original budget to this final amended budget.

The strategies implemented by management have resulted in a reduction in personnel staff – though natural employee turnover. Additionally, management has been strategically identifying infrastructure needs (for street repairs, sidewalk repairs, water line replacements, sewer basin rehabilitation, stormwater rehabilitation, etc.) and the City is continuing to invest in these infrastructure needs in efforts to better serve City of Franklin citizens and utility customers. With great effort, management has been able to work toward its City goals and objectives while controlling operational costs. And, accordingly, operating costs have been reduced by \$128,000 throughout the year.

Ultimately, the City is projecting to end the year with a \$337,000 surplus in the General Fund and a \$296,000 surplus in Franklin Municipal Utilities. The other supplementary funds (stormwater, sanitation, cemetery, perpetual care and Municipal Aid) are projected to reflect a total surplus of \$77,000. The City's General Unassigned Fund Balance is projected to be \$6,053,000, nearly 11 months of annual expenditures. Additionally, of the projected total General Fund balance of \$7,523,000, \$192,000 is reserved as a sinking

Discussion Regarding Final Budget for FY2018

~ Continued ~

fund for a future Capital Investment of a Fire Truck (\$100,000) and to pre-fund FY2019's pension phase-in increase in obligation (\$92,000). This budget amendment for Franklin Municipal Utilities also reflects a Capital Reserve Investment of \$131,000 for identified capital needs that will be completed in FY2019.

Management is excited to see the progress and improvements being made regarding the operating and funds management of this Municipality. The City's recent achievement of receiving the highest Moody's Bond Rating in known City of Franklin history, along with our work toward building our General Fund to a safe and healthy level, clearly identifies the efforts we continue to make to prepare for the upcoming pension burden that will continue to increase significantly in the years to come. We are working diligently to identify areas to save in costs in order to provide opportunities to absorb these increasing expenditures while maintaining the ability to provide quality, essential services to our citizens.

City of Franklin, Kentucky
Management's Discussion and Analysis
Years Ended June 30, 2017 and 2016

As management of the City of Franklin (City) we offer readers of the City's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2017. The information contained in this MD&A should be considered in conjunction with the information contained in the Accountants' Reports and Financial Statements and Supplementary information. These are available on the City's website at www.franklinky.org.

Financial Highlights

- Total assets and deferred outflows of the City exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$37,371,204 and \$33,934,951 for the prior fiscal year.
- As of the close of the current fiscal year, the City's governmental activities reported ending net position of \$17,520,371 which includes unrestricted net position of \$1,937,642. Respectively for the prior fiscal year \$15,680,230 of net position and \$1,091,671 of unrestricted net position.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$5,815,887 with \$4,677,623 for the prior fiscal year.
- For the year ended June 30, 2017, total debt decreased by a net amount of \$2,628,450 during the year. For the prior fiscal year, total debt decreased by \$863,562 during the year due to principal reductions.
- The City had total revenues of \$15,753,293 for the year ended June 30, 2017 which includes: program revenues (charges for service) of \$7,645,719, operating grants and contributions of \$416,641, capital grants and contributions of \$1,705,657, and general revenues of \$2,985,276. The City had total expenses of \$12,317,040 for the year ended June 30, 2017. Comparatively, City had total revenues of \$13,833,558 for the year ended June 30, 2016 which includes: program revenues (charges for service) of \$7,071,001, operating grants and contributions of \$436,832, capital grants and contributions of \$0.00 and general revenues of \$6,325,725. The City had total expenses of \$11,949,941 for the year ended June 30, 2016.
- The City's total capital outlays were \$3,371,299 for the current fiscal year and \$2,498,482 for the prior fiscal year. For the Governmental Funds, capital outlays were \$1,141,137 for the current fiscal year and \$560,436 for the prior fiscal year. For the Proprietary Funds, capital outlays for the current fiscal year were \$2,230,162 and the prior fiscal year of \$1,938,046.

Government-wide Analysis

The Governmental Accounting Standards Board (GASB) Statement 34 reporting model was implemented in fiscal year 2004.

As noted earlier, net position may serve, over time, as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$37,371,204 for the current fiscal year and \$33,934,951 at the close of the prior fiscal year.

By far the largest portion of the City's net position (82%) is its investment in capital assets, e.g., land, buildings, machinery and equipment less any related outstanding debt used to acquire those assets. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Only the unrestricted net position of the City may be used to meet the government's ongoing obligations to citizens and creditors.

	2017 Net Position		
	Governmental Activities	Business- type Activities	Total
Current and other assets	\$ 8,682,675.00	\$ 6,987,061.00	\$ 15,669,736.00
Capital assets	<u>15,108,616</u>	<u>20,436,075</u>	<u>35,544,691</u>
Total assets	<u>23,791,291</u>	<u>27,423,136</u>	<u>51,214,427</u>
Deferred amount on refunding bonds	—	108,691	108,691
CERS pension contributions	<u>1,345,093</u>	<u>393,575</u>	<u>1,738,668</u>
Total deferred outflows	<u>1,345,093</u>	<u>502,266</u>	<u>1,847,359</u>
Long-term liabilities outstanding	1,069,446	5,577,146	6,646,592
Net CERS pension liability	5,971,656	1,705,368	7,677,024
Other liabilities	<u>544,349</u>	<u>783,152</u>	<u>1,327,501</u>
Total liabilities	<u>7,585,451</u>	<u>8,065,666</u>	<u>15,651,117</u>
CERS net pension investment difference	<u>30,562</u>	<u>8,903</u>	<u>39,465</u>
Total deferred inflows	<u>30,562</u>	<u>8,903</u>	<u>39,465</u>
Net position			
Net investment in capital assets	14,805,945	15,663,596	30,469,541
Restricted			
Expendable - Highways & Streets	244,131	—	244,131
Expendable - Debt service & capital activity	—	1,227,224	1,227,224
Nonexpendable - Perpetual Care	532,653	—	532,653
Unrestricted	<u>1,937,642</u>	<u>2,960,013</u>	<u>4,897,655</u>
Total net position	<u>\$ 17,520,371</u>	<u>\$ 19,850,833</u>	<u>\$ 37,371,204</u>

**2016
Net Position**

	Governmental Activities	Business- type Activities	Total
Current and other assets	\$ 10,778,437	\$ 5,557,013	\$16,335,450
Capital assets	<u>14,274,350</u>	<u>19,295,552</u>	<u>33,569,902</u>
Total assets	<u>25,052,787</u>	<u>24,852,565</u>	<u>49,905,352</u>
Deferred amount on refunding bonds	—	115,227	115,227
CERS pension contributions	<u>945,494</u>	<u>293,657</u>	<u>1,239,151</u>
Total deferred outflows	<u>945,494</u>	<u>408,884</u>	<u>1,354,378</u>
Long-term liabilities outstanding	4,453,692	4,762,450	9,216,142
Net CERS pension liability	5,218,013	1,490,118	6,708,131
Other liabilities	<u>612,597</u>	<u>744,347</u>	<u>1,356,944</u>
Total liabilities	<u>10,284,302</u>	<u>6,996,915</u>	<u>17,281,217</u>
CERS net pension investment difference	<u>33,749</u>	<u>9,813</u>	<u>43,562</u>
Total deferred inflows	<u>33,749</u>	<u>9,813</u>	<u>43,562</u>
Net position			
Net investment in capital assets	13,903,901	15,243,615	29,147,516
Restricted			
Expendable - Highways & Streets	175,277	—	175,277
Expendable - Debt service & capital activity	—	1,188,997	1,188,997
Nonexpendable - Perpetual Care	509,381	—	509,381
Unrestricted	<u>1,091,671</u>	<u>1,822,109</u>	<u>2,913,780</u>
Total net position	<u>\$ 15,680,230</u>	<u>\$ 18,254,721</u>	<u>\$ 33,934,951</u>

The City's revenues are largely comprised of charges for services through utility revenue, occupational payroll fees and insurance fees.

2017 Changes in Net Position			
	Governmental Activities	Business- type Activities	Total
Revenues			
Program revenues			
Charges for services	1,482,857.00	6,162,862.00	7,645,719.00
Operating grants and contributions	416,641.00	-	416,641.00
Capital grants and contributions	593,157.00	1,112,500.00	1,705,657.00
General revenues			

Property taxes	975,159.00	-	975,159.00
Occupational fees	2,351,500.00	-	2,351,500.00
Insurance premium fees	1,641,950.00	-	1,641,950.00
Franchise fees	88,182.00	-	88,182.00
Business license fees	659,817.00	-	659,817.00
Interest income	47,766.00	6,665.00	54,431.00
Miscellaneous income	216,787.00	31,135.00	247,922.00
Gain on the sale of assets	(20,080.00)	(13,605.00)	(33,685.00)
Transfers	23,286.00	(23,286.00)	-
Total revenues and transfers	8,477,022.00	7,276,271.00	15,753,293.00
Expenses			
General government	1,932,189.00	-	1,932,189.00
Public safety	2,667,643.00	-	2,667,643.00
Public services	1,312,057.00	-	1,312,057.00
Community and cultural	650,244.00	-	650,244.00
Interest expense on long-term debt	74,748.00	196,648.00	271,396.00
Water and wastewater	-	4,585,991.00	4,585,991.00
Sanitation	-	897,520.00	897,520.00
Fiber Optic	-	-	-
Total expenses	6,636,881.00	5,680,159.00	12,317,040.00
Change in net position	1,840,141.00	1,596,112.00	3,436,253.00
Net position, beginning of year	15,680,230.00	18,254,721.00	33,934,951.00
Prior Period Adjustment – Correction of an error	-	-	-
Net position, beginning of year, restated	15,680,230.00	18,254,721.00	33,934,951.00
Net position, end of year	17,520,371.00	19,850,833.00	37,371,204.00

2016 Changes in Net Position			
	Governmental Activities	Business- type Activities	Total
Revenues			
Program revenues			
Charges for services	1,256,930.00	5,814,071.00	7,071,001.00
Operating grants and contributions	436,832.00	-	436,832.00
Capital grants and contributions	-	-	-
General revenues			
Property taxes	992,101.00	-	992,101.00
Occupational fees	2,182,981.00	-	2,182,981.00
Insurance premium fees	1,518,542.00	-	1,518,542.00
Franchise fees	86,834.00	-	86,834.00
Business license fees	745,088.00	-	745,088.00
Interest income	34,579.00	5,841.00	40,420.00
Miscellaneous income	384,970.00	113,044.00	498,014.00
Gain on the sale of assets	(40,278.00)	302,023.00	261,745.00
Transfers	2,500,000.00	(2,500,000.00)	-
Total revenues and transfers	10,098,579.00	3,734,979.00	13,833,558.00
Expenses			
General government	1,829,143.00	-	1,829,143.00
Public safety	2,524,387.00	-	2,524,387.00
Public services	1,417,270.00	-	1,417,270.00
Community and cultural	678,036.00	-	678,036.00
Interest expense on long-term debt	122,380.00	129,513.00	251,893.00
Water and wastewater	-	4,380,694.00	4,380,694.00
Sanitation	-	868,518.00	868,518.00
Fiber Optic	-	-	-
Total expenses	6,571,216.00	5,378,725.00	11,949,941.00

Change in net position	3,527,363.00	(1,643,746.00)	1,883,617.00
Net position, beginning of year	12,333,721.00	19,940,654.00	32,274,375.00
Prior Period Adjustment – Correction of an error	(180,854.00)	(42,187.00)	(223,041.00)
Net position, beginning of year, restated	12,152,867.00	19,898,467.00	32,051,334.00
Net position, end of year	15,680,230.00	18,254,721.00	33,934,951.00

Financial Analysis of the Government's Funds

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, fund balance may serve as a useful measure of a government's net resources available for spending for program purposes at the end of the fiscal year.

As of the end of the current fiscal year, the City's governmental funds reported an ending fund balance of \$7,186,101 compared to \$6,847,510 for the prior fiscal year. The City's major sources of revenues are insurance premium fees, payroll occupational fees and property taxes. The fund balances primarily represents the accumulation of revenues in excess of expenditures not reimbursed by funding sources.

General Fund & Proprietary Fund Budgetary Highlights

Total general fund revenues for the year were within acceptable parameters (within 3% of budget), in total, with final budgetary estimates while expenses were slightly less than final budgetary estimates (by 2.3%).

Total proprietary fund revenues for the year were within acceptable parameters (<.1% of budget), in total, with final budgetary estimates while expenses were less than final budgetary estimates (by 8.5%). This relates primarily to the timing of capital project completions (FY2017 budgeted capital projects weren't completed until FY2018.)

Proprietary Funds

Operating revenues of the City's proprietary funds increased 5.9% from the prior year to \$6,162,862. The City approved a 5% Water & Sewer rate increase, effective January 1, 2017, due to the completion of a capital needs Utility Rates Study, discussed below under Economic Factors. The City also implemented a 2.30% cost of living increase in the Sanitation Fund, pursuant to the City's garbage hauler contract. Operating revenues from Water and Wastewater increased by 6.3% to \$5,253,546 while operating revenues from Sanitation services increased 0.38% to \$909,316. Operating expenses for Water & Wastewater increased by 4.7% to \$4,583,881 while operating expenses for Sanitation services increased by 3.3% to \$897,520. This decrease relates directly to the structure of the garbage hauler contract, the current garbage hauler bills commercial customers directly, as the prior contract required the City to bill all residential and commercial customers.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2017, the City's investment in capital assets net of related debt for its governmental and business-type activities was \$30,469,541 and \$29,147,516 as of June 30, 2016. This investment in capital assets includes land, buildings, improvements, machinery and equipment and streets.

Major capital asset purchases during the current fiscal year include the following:

- General Fund
 - Capital Expenditures of \$19,500 to repave the parking lot at the Franklin-Simpson Fire Department.
 - Purchase of cruisers/vehicles and related equipment for the Police Department and the Code Enforcement Department, \$158,500.
 - Purchase of rifles, body armor, and new portable radios (compatible with upcoming communications technology, replacing soon to be incompatible portable radios) for the Police Department, \$77,570.
 - Purchase of a Dump Truck by the City's Public Works Department, \$96,500.
 - Investment in City Hall's Customer Service office renovation, office equipment, and city wide job costing software totaling (mid implementation as of June 30, 2017), \$75,000.
 - Construction of a Pole Barn for storage of equipment and materials at the Public Works Department, \$46,000.
 - The City accepted the following subdivision streets into its system as City infrastructure. The development costs of these streets were capitalized and also recognized as in-kind revenue in the current fiscal year. The impact on the City's net position is neutral.
 - Garvin Lane, Myra Lane, Reasonover Drive, Hunters Crossing, \$566,000
- Franklin Municipal Utilities
 - Capital expenditures of \$1,877,800 for improvements and additions to the City's waste water system, specifically related to the following:
 - 31W Sewer Line Replacement/Betterment from 31W Widening Projects, \$1,267,000. (The total cost of these projects were capitalized and also recognized as in-kind revenue, from the State of Kentucky, in the current fiscal year. The impact on the City's net position is neutral.)
 - Sunset Circle Sewer Rehabilitation Project, \$421,600
 - West Madison Sewer Line Extension, \$113,200
 - Macedonia Road Force Main replacement, \$41,000

- Repair of manhole collapse on Colonial Drive, \$35,000
- Capital expenditures of \$280,000 for equipment and vehicles for the City's water and wastewater system (Clean filter media and repair/overhaul of valves and actuators at the Water Treatment Plant, repair/overhaul to the wastewater treatment plant's screw pump, a service truck for water distribution, and new Flow Meters and an excavator for the collections department)

Major capital asset purchases during the prior fiscal year include the following:

- General Fund
 - Capital Expenditures of \$40,800 to repair/replace windows at City Hall as well as replace carpet.
 - Purchase of cruisers and related equipment for the Police Department of \$148,117
 - Purchase of a Dump Truck by the City's Public Works Department, \$120,000
 - Investment in office equipment, finance department, furniture at the police department, and city wide job costing software totaling \$49,900.
- Franklin Municipal Utilities
 - Capital expenditures of \$21,000 to repave the parking lot at the Water Treatment Plant
 - Capital expenditures for the installation of 5 new fire hydrants on 31W South, \$26,000
 - Capital expenditures of \$456,900 for the replacement of a water main and related service taps, specifically entitled the "Strawberry Lane" project. This project took approximately 3.5 years to complete.
 - Capital expenditures of \$788,000 for improvements and additions to the City's waste water system, specifically related to the 31W South Sewer Line Expansion.
 - Capital expenditures of \$218,800 for equipment and vehicles for the City's water and wastewater system (repairs to the wastewater treatment plant's belt press, a service truck and backhoe for water distribution, new SCADA system for the collections department, a streaming current monitor for the water treatment plant, etc.)

Long-term Debt

The City had \$6,035,274 in revenue bonds and capital lease obligations outstanding as of June 30, 2017, which is a decrease of \$2,628,450 from the previous year. The City made principal payments of \$3,830,666 during fiscal year 2017, and issued a Water & Sewer Bond for \$1,190,000. In the previous year, the City had \$8,663,725 in revenue bonds and capital lease obligations outstanding as of June 30, 2016, which is a decrease of \$863,562 from the previous year. The City made principal payments of \$861,769 during fiscal year 2016.

Financial Analysis of the City's Funds

As the City completed the year, its governmental funds reported a combined fund balance of \$8,255,929 at June 30, 2017, excluding capital assets and long-term debt. Included in this year's total change in fund balance is an increase of \$1,148,809 in the City's General Fund. For the previous year, the City's governmental funds reported a combined fund balance of \$6,847,510 at June 30, 2016, excluding capital assets and long-term debt. Included in last year's total change in fund balance was an increase of \$3,204,344 in the City's General Fund.

Modified Approach to Infrastructure

The condition of the City's roads is determined using its Road Management and Inspection Program (RMIP). The road condition is rated from 1 to 100 (OCI), with 100 being new or recently paved.

It is the City's policy to assess the condition of the roads every three years for cracks, potholes, misalignment, drainage condition and number of specific safety hazards. There were no roads severely deficient in condition at June 30, 2017.

The City has not changed the measurement scale used to assess and report the condition of its roads for the past 10 years.

The City's goal is to have all roads at 90-100 OCI rating.

Eligible infrastructure assets are not depreciated, additions and improvements thereto are capitalized and all other outlays made for such assets are expensed in the period incurred only if requirements regarding asset management system and preservation at condition level are met.

Economic Factors and Next Year's Budgets and Rates

- In the current year Moody's Investors Service upgraded the City's General Obligation Rating to Aa3 from A3. Per Moody's Investors Service Credit Opinion:

The upgrade to Aa3 reflects a significantly improved risk profile following the sell of the City's Fiber Optic Enterprise (discussed below) and elimination of a bank note (paid off in the current year) secured by the City's full faith and credit pledge. The rating also considers the city's stable tax base that exhibits modest annual growth coupled with weak resident wealth levels, improved general fund reserves, and modest debt and pension burdens."

Detailed Rating Considerations

Economy and Tax Base: Stable Tax Base with Modest Annual Expansion

Franklin's tax base will continue to exhibit modest annual expansion given ongoing residential and commercial development. Located in Simpson County, in southwestern Kentucky (Aa3 stable), Franklin is about 40 miles north of Nashville, TN (Aa2 stable) and 20 miles south of Bowling Green, KY (Aa2) along Interstate 65. The city's tax base has expanded 3.4% on average over the past five years, including a 6.7% increase in 2016 to \$748 million. Currently, the city has a number of residential subdivisions under construction expected to add roughly 400-500 homes over the next few years in addition to a \$14 million luxury apartment complex that will add 90 market rate units.

Resident wealth levels are weak with a median family income of 57.7% and 26% of the population living below the poverty line. However, the cost of living in Franklin is very

affordable with a median home value equal to 54.5% of the US. The tax base exhibits slight concentration with the ten largest taxpayers accounting for 13.1% of assessed value. Simpson County's unemployment rate of 4.3% in May 2017 was on par with state (4.7%) and national (4.1%) levels during the same period.

Financial Operations and Reserves: Healthy General Fund Balance After Sale of Fiber Optic Enterprise

The city's General Fund reserve position will remain healthy in the near term as the sale of the fiber optic enterprise replenished reserves and removed the annual General Fund support of the enterprise. On July 1, 2015 (fiscal 2016), the city sold the fiber enterprise to the Franklin Electric Plant Board (EPB) for \$2.5 million. While the Franklin mayor appoints the EPB's five directors and the City Council approves the appointments, financial reporting is wholly distinct and separate from the City of Franklin. To acquire the fiber enterprise from the city, the EPB issued revenue bonds for the purchase price and acquired a \$650,000 line of credit from a local bank for operations and system upgrades. The local bank required the city to guarantee the line of credit through the June 2020 maturity should the EPB fail to make the required interest only payments. At the close of fiscal 2016, the EPB held \$1.8 million in cash and investments, \$1.3 million in unrestricted net position, and posted an \$885,000 operating profit (excluding depreciation), inclusive of the first year of fiber operations.

Coupled with the sale of the fiber enterprise in fiscal 2016, improved property, occupational, and insurance premium tax revenues pushed the General Fund to a \$3.2 million surplus and an ending available fund balance of \$6 million; representing a healthy 61% of revenues. Included in the available fund balance is \$1 million reserved in a money market account to satisfy approximately \$600,000 in Fiber Optic debt that becomes callable in 2019; the remaining \$400,000 will revert to unassigned fund balance when the debt is called. The city will continue to pay the existing debt service through 2019 from General Fund revenues. Management estimates fiscal 2017 will add approximately \$600,000 to fund balance on continued growth of the city's various tax revenues. Management budgeted a \$250,000 surplus for fiscal 2018. Management's ability to maintain balanced operations and fund balance will be a key consideration of future reviews.

LIQUIDITY

General Fund cash and investments totaled \$5.3 million at the close of fiscal 2016, representing a healthy 54% of revenues. The city's cash position will improve as management builds reserves.

Debt and Pensions: Elimination of Unconventional Debt Structures Reduces Risk Profile

In late 2009, in an effort to save approximately 300 jobs within the city, Franklin issued a \$4.0 million private placement note with a bullet payment due in January 2014 to fund the expansion of World Color (USA), LLC (subsequently purchase by Quad/Graphics) who agreed to make lease payments through 2031. Franklin refunded the \$3.5 million bullet payment with a local bank and the note was due to mature in January 2017. However, the company exercised its option to purchase the property in December 2016 (fiscal 2017), paying the city \$3.4 million; approximately \$238,000 more than the city owed on the note. The note was subsequently paid off.

At the close of fiscal 2016, the city's direct debt burden was 0.6% of full value, however, the elimination of the bullet maturity will reduce the direct debt burden to a very manageable 0.2% of full value. Additionally, the remaining outstanding GO debt will be called in 2019 and the city has already reserved the funds required to do so. At this time, management does not anticipate issuing any debt in the near term.

As mentioned above, the city was required to guarantee a line of credit extended to the Franklin EPB as a part of its purchase of the city's fiber enterprise. Given the financial

strength of the EPB, Moody's does not anticipate Franklin's guarantee of the EPB line of credit will pose a material threat to the city's existing general obligation commitments; there was no outstanding balance on the line of credit as of July 2017.

DEBT STRUCTURE

All of the city's debt is fixed rate and matures in the medium term (final maturity fiscal 2025). However, as noted above, the city intends to call the outstanding debt in 2019 (fiscal 2020).

- The City continues to operate within a time of change and anticipated growth. The City's Leaders continue to spend a lot of time and effort focusing on the sustainability of the City's infrastructure, such as what capital investments are required to maintain and rehabilitate our current infrastructure as well as what areas of growth there are that the City needs to expand our existing water and sewer systems. In Fiscal Year 2014 the City kicked off an in-depth Utility Rate Study where we analyzed the pressing needs of each department within our Utility Division: Water Production, Water Distribution, & Waste Water Treatment. Within this study we identified all capital investments necessary to rehabilitate the City's current water and sewer lines, its treatment plants, and related equipment. Each Department Head identified areas of need and these capital improvements were incorporated into this study so the City could adequately identify the most pressing areas of intense need. The Utility Rate Study was incredibly valuable from many different perspectives, from infrastructure needs, to equipment needs, to a more detailed analysis of our revenue base and related operating expenditures. During FYE 2015, the City concluded this study and ultimately adopted a five year capital improvement plan, as well as identified annual financial resources to be allocated to each department for infrastructure rehabilitation and line replacements. This study effectively correlated our needs and the related financial impact and identified the need for a utility rate increase and continues to be reviewed and modified as needs evolve and change. The City's elected body decided to implement these rate increases in gradual, incremental amounts, over a five year period, in efforts not to overly burden the City's customer base. These rate changes were adopted by Ordinance in February 2015. These rates are scheduled to increase by 5% per year, effective January 1 of each calendar year.

Below is a brief summary of some of the areas of expansion and rehabilitation that the City has identified thus far:

- In FY2016 the City completed a project related to the expansion of its existing sewer lines. This project is now providing service to an area that was annexed into the City south of Franklin in fiscal year 2013, extending all the way to the KY/TN line, well past Exit 2 on Interstate 65. This project, including all engineering work, was completed for a total cost of \$775,000.
- In FY2015 the City's Waste Water Treatment Department identified a lift station and sub-basin that needed significant rehabilitation work. The expectation was that this investment and improvement will decrease some of the water's run off infiltration into the sewer systems as well as improve the overall systems operating capacity for the citizens using the sewer system within that sub-basin. This project is being completed in two phases. Phase I was completed in FY2016, for a total cost of \$400,040. Phase II was completed in the current year with an estimated cost, including all engineering work, of \$421,600. Additionally, the City was been awarded a Federal Grant, in the amount of \$97,000, to apply toward the cost of the Phase II project.
- The City has experienced some growth toward the South of Franklin, related to its recent annexation of land all the way to the KY/TN line. Initially, during the City's

Utility Rate Study, there were expectations that the south area of Franklin will experience significant growth and expansion over the next several years. If this were to occur, the City's analysis indicates that the current size of the sewer line does not provide the capacity necessary to accommodate the kind of growth the City is anticipating. Therefore the City began reviewing and entering into preliminary engineering discussions regarding replacement of the current sewer lines, down the 31-W corridor, with newer, larger lines that will be able to handle and service any growth within that particular area of town. This project, including all engineering work, has an estimated project cost of \$9,000,000 to \$12,000,000.

With that said, however, the City is experiencing significant growth throughout the entire city. Although the original rate study was focused on anticipated infrastructure needs toward the south of town, as discussed above, the city now feels it would be prudent to complete a Municipal Growth Study to better anticipate growth patterns in our area, in conjunction with economic development patterns. This study could shift the entire direction of the City's utility infrastructure needs and investments. This study is expected to be completed within the next 2-4 years.

- The City's Water Distribution Department is working within its fourth year of a substantial water main replacement initiative. Currently, the City is working toward replacing all of its 2" galvanized water lines with new, sustainable water lines. The expectation is that the replacement of this old and corroded line will provide better water service to the City's customers as well as reduce some of the annual water loss that the City experiences.
- The City partnered with the Franklin Electric Plant Board to utilize a new Automated Metering Infrastructure system. This system will allow City staff to reduce its Distribution personnel by one (through natural turnover.) This system will allow City staff to read meters and complete customer consumption analysis directly from the billing office. It also has leak and tamper indicators that can be investigated as needed. The launch of this system is expected to occur in April 2018.
- In the current year the City launched a mass Water Meter Replacement Program. Over 1800 meters are expected to be replaced by FY2018. At that time – a scheduled meter replacement program will be established and methodically completed on an annual basis.
- Along the same lines as the City's Water Distribution Water Line Replacement Initiative, the City is currently reviewing its Waste Water Collection System's maintenance and replacement needs with the intention of beginning to reserve funds, of approximately \$300,000 annually, for an annual maintenance and replacement initiative within the Wastewater Treatment Department.

Outside of the City's Water Utility Departments there are many areas of growth and expansion being experienced within the City. Below is some discussion regarding the most significant economic changes that are significantly impacting the City and our community as a whole.

- In FY2016, in an effort to reduce the City's responsibility in maintaining vacant properties, a program was developed to put these properties back into productive use and once again provide a tax base for City revenue. The program was titled a "Surplus Property Re-Use Program".

Approximately two times per year, a list of city owned properties will be evaluated and can be declared as “surplus property” by the Franklin City Commission. Once the lots are deemed as surplus, then the city begins the publication process by posting on the website, posting signs on the surplus property lots, advertising in the local newspaper and announcing at the City Commission meeting.

Community members are able to inquire about a property and an information packet is sent out to the community member by the Community Development Director or the proposal information can be downloaded from the city website.

The community member puts together a proposal for the property they are interested in, following the guidelines as stated in the packet. Once the deadline has passed, the proposals are gathered, evaluated for completeness and included on the agenda for the next Code Enforcement Board meeting.

The transfer of property will be based on the best evaluated use of the property, time frame to complete improvements and compliance with applicable codes. To be considered for these properties, the community member submitting the proposal must be current on City taxes and have no existing liens on any property currently owned in the City of Franklin. They cannot have had any code violations that resulted in a citation being issued on any properties within the City of Franklin within the last two years. The City of Franklin reserves the right to reject any or all proposals submitted.

At the Code Enforcement Board meeting the proposal is discussed and scoring criteria is completed by the Board. A recommendation will be made by the Code Enforcement Board to the City Commission. The City Commission will adopt a resolution authorizing the transfer of property.

Once a determination is made by the City Commission, the Community Development Director will contact the community member and work with them to transfer the deed.

Once a deed is transferred, the Community Development Director will monitor the progress of the property improvements and ensure the new owner maintains the property and builds as described in their proposal.

If a property owner does not follow through on the development of the property as stated in their proposal then the Code Enforcement Board will review the situation and have the option to take the ownership of the property.

This initiative is unique to the City and its cutting edge, the first of its type. The City is excited to the implementing this program and is excited to see how this changes our community development and cleanup efforts.

- For the past several years, City management has identified the need for the City to rehabilitate its stormwater system. City’s stormwater system is provided to protect the waterways and land in the City of Franklin by managing flooding and to benefit the natural environment. The City felt as if the cost of designing, developing, improving, operating, maintaining, and monitoring the stormwater system required in the City of Franklin should therefore be allocated to the extent practicable to all property owners and/or occupants of land based on their impact on the stormwater system. In order to provide revenue to fund those costs and to fairly allocate those

costs, a Stormwater Management Fund was established and adopted into Ordinance, and was implemented effective July 1, 2015. All revenues collected for the purpose of stormwater management from user fees, grants, permit fees, and other charges collected under this program, will be deposited into this fund and all disbursements from the Fund will be for the purposes of the following:

- i. The acquisition by gift, purchase, or condemnation of real property, and interests therein, necessary to construct, operate, and maintain stormwater management facilities.
- ii. All costs of administration and implementation of the stormwater management program, including the establishment of reasonable operation and capital reserves to meet budgeted, unanticipated or emergency stormwater management requirements.
- iii. Engineering and design, debt service and related financing expenses, construction costs for new facilities, and enlargement or improvement of existing facilities.
- iv. Operation and maintenance of the stormwater system.
- v. Monitoring, surveillance, and inspection of stormwater control devices.
- vi. Water quality monitoring and water quality programs.
- vii. Retrofitting developed areas for pollution control.
- viii. Inspection and enforcement activities.
- ix. Costs of public education related to stormwater and related issues.
- x. Billing and administrative costs.
- xi. Other activities which are reasonably required.

As of June 30, 2018, the City has accumulated a fund balance of \$253,000 within this program.

- There has been significant activity within our Franklin-Simpson Industrial Authority throughout the year. During the past year there were four industrial or commercial businesses that expanded their existing operations, investing over \$8,400,000 in capital and creating more than 115 new jobs. Additionally, there were seven industrial or commercial businesses that located their business in our Industrial Parks, investing over \$38,700,000 in capital and are expecting to create over 244 new jobs. In FY2015 a German-owned automotive parts maker, Fritz Winter North America LP, announced that it planned to build a \$193.7 million foundry and production facility in Franklin, bringing 343 jobs to Simpson County, Kentucky. Company executives are currently building a 240,000 square-foot facility in the Wilkey North Industrial Park. Construction started early in 2016 and casting and machining of disc brake rotors is expected to begin in the summer of 2017.

Here is a summary of activity, related to the Franklin-Simpson Industrial Authority, and 2017's new and Expanding Industry:

In January of this year it was announced that Stark Truss would relocate its Kentucky operation from nearby Auburn to the long-vacant former Wal-Mart store on North Main Street in Franklin. The location will help the company better serve current and future customers in Kentucky and Tennessee and improve logistics for the company. Stark Truss has now renovated the facility and has recently opened in Franklin employing 25 employees in addition to the new hires that will be added to their workforce. Founded in 1963 and family owned, Stark Truss is headquartered in Canton, Ohio. The company manufactures roof and floor trusses, wall panels, engineered wood products and joists. Its customers include residential homebuilders, general contractors

on commercial projects and lumber wholesalers. Stark Truss has 10 manufacturing facilities in seven states including Kentucky.

In March of this year it was announced that Traughber Mechanical Services, a custom steel fabrication and mechanical contracting company would expand its Franklin operation and create 10 new full-time jobs. Traughber Mechanical Services has been in Simpson County for 25 years. Having outgrown its current manufacturing facility Traughber Mechanical Services has added another 6,000 square feet, pushing its total building size to 19,000 square feet. The additional space will accommodate new offices, machinery, and other equipment. The company currently has some 40 employees.

For the fifth time since they opened in 2002, New Mather Metals has expanded their facility in Franklin. The company this year has invested \$12 million dollars in building and equipment. When completed New Mather Metals will add an additional 49,000 square feet to their building in the Sanders Interstate Industrial Park plus extra parking spaces for the facility. The additional space which is being constructed by Scott, Murphy, and Daniel brings New Mather Metal's total square footage to approximately 379,000 square feet, making it one of the largest industrial buildings in Franklin. After the expansion, the company will employ close to 600 People. New Mather Metals is now the second largest employer in Simpson County. New Mather Metals, is a subsidiary of NHK Spring Company, LTD of Yokohama, Japan. The Franklin facility is the largest stabilizer bar manufacturer in the United States and the world, manufacturing both solid and seam-welded, hollow tube stabilizer bars for the automotive industry. These suspension stabilizer bars are found in all types of on and off-road passenger cars, pick-up trucks, SUV's, and ATV's across North America.

This summer, the Methodist Church broke ground for a multimillion dollar expansion of the Lewis Memorial Home on Highway 31-W. Fourteen assisted living residential units are being constructed next to the Lewis Memorial Home. These much needed new residential units are located on a twenty acre site which will include park-like amenities for the residents. The existing Lewis Memorial Home has provided housing for Franklin residents since 1965. Construction of the units is expected to take at least 15 months. It is hoped that more assisted living units can be built in this same area upon completion of the current project.

Warren Rural Electric Cooperative, one of the largest cooperatives in the TVA area, has made significant investments in Simpson County throughout the years. Just two years ago they built a \$ 5 million dollar substation in the Sanders Interstate Industrial Park in order to support our growing industrial base in that area. This year Warren RECC made an even larger commitment in our Wilkey North Industrial Park. Their new substation is on a five acre tract. It has a distribution capacity of 80 megawatts and a transmission service capacity of 125 megawatts. This substation will serve the new Fritz Winter plant as well as surrounding industry and residential areas. The substation represents a \$9 million dollar investment in Franklin. It is now the third largest substation in Warren RECC's territory, with room to expand in the future.

In October, Holley Performance Products, Incorporated, a top name in automotive racing and performance parts manufacturing and marketing, announced plans to establish a \$9.15 million dollar facility in Franklin. The company, which is expected to open in early 2018 in the Sanders Interstate Industrial Park, is creating 30 full-time jobs. Established in 1903, Holley is the world's largest marketer and manufacturer of specialty products for racing and performance customers in the automotive aftermarket. Its products include fuel injection, fuel pumps, intake manifolds, ignition products,

exhaust and many other products for street performance. The company will be locating in a 200,000 square foot facility located on Red Rock Way in the Sanders Interstate Industrial Park. Based in Warren County, Holley has over 300 employees in south central Kentucky.

In October of this year it was announced that Meritor would be adding new equipment and jobs at their Franklin plant. Headquartered in Troy, Michigan, Meritor began as Timken Detroit Axle in 1909. The Franklin, Kentucky facility is the only Meritor plant that manufactures the STEELite brake drums for heavy-duty commercial and industrial vehicles. STEELite brake drums have been manufactured in Franklin since 1997. In order to respond to the market growth and demand of their customers, Meritor is investing some \$8 million dollars in their Franklin facility over the next five years. They will also be adding an additional 15 jobs to their current workforce.

Worldwide Technologies, which is located in the Wilkey North Industrial Park also expanded its operations in Franklin this year. During the next few years, Worldwide Technologies will be adding 14 new jobs and investing over a half a million dollars in new equipment as a part of their expansion. The company was established in 2006 and occupies a 27,000 square foot building in the northern part of Franklin. The manufacturing facility is a machine shop and provides production machining for industries throughout Kentucky and Tennessee.

This year has ended on a very positive note in regard to economic development. In late November, it was announced that Taeyang Metals North America would be locating a \$20 million dollar manufacturing plant in Franklin, Kentucky. This is the first Korean manufacturing company to locate in Franklin. It is also Taeyang's first facility in North America. Taeyang, which manufactures screws and fasteners for the automotive industry is locating on a thirty acre site in the Henderson Interstate Industrial Park. The new plant, being built by Gray Construction, will be 100,000 square feet and eventually employ some 100 people. Dirt is currently being moved at the site. It is expected that Taeyang Metals will be manufacturing product by the last quarter of 2018. We are planning a groundbreaking ceremony in early January when representatives from Korea can be here in person for the ceremony.

Collectively these industries are investing over \$80 million dollars in Franklin and Simpson County and providing over 240 new jobs. Simpson County has one of the strongest economies in Kentucky. Probably the strongest economy of any median size community in this region.

- For many years the City has participated along with the Commonwealth of Kentucky in the state's Kentucky Business Incentive (KBI) Program. This program provides state income tax credits of 3% of each qualified employee's wages (i.e. 1/2 of the state's income tax) to new and existing agribusinesses, regional and national headquarters for certain business operations, manufacturing companies, and non-retail service or technology related companies that locate or expand operations in Kentucky by rebating this money back to the company to assist with starting or expanding the business. This credit is available to the company for ten (10) years. As part of this participation, the local government which is the situs for the business is required to forego collection of a total of 1% occupational taxes on, essentially, the base number of jobs created under the KBI program for each qualified employee, for a period of 10 years. In other words, the state contributes

3%, and one or more local government(s) separately or together must contribute a total of 1%. Alternatively, the local government can make a one time “in lieu of” contribution in an amount that approximates the 1% contribution and aids the company, such as providing water and sewer improvements, etc. The City of Franklin and County of Simpson have agreed to participate in the KBI program. Although this has been a wonderful program for industrial and commercial expansion within the Commonwealth, the City’s has, to date, exclusively provided the local 1% “match,” which is beginning to create some financial hardship on the City given that basically all industrial growth and expansion will not generate any new occupational fee revenue for the City for a period of up to ten (10) years while causing the City to provide services as regular costs. In FY2016, the City reached an agreement with the Simpson County Fiscal Court, via an interlocal agreement, wherein the Fiscal Court will begin to provide its entire .75% occupational fee per employee (with the City providing .25%) in an effort to lessen the financial impact on the City and share this burden. When the City and the County have reached an equal total contribution amount in the KBI program as a whole (including the amounts the City has contributed in the past), the City and County will thereafter each contribute an equal .50% per qualified employee per local governmental entity. At that point, the City will realize a net .50% occupational fee for the ten (10) year participation period, instead of receiving nothing. Obviously, this will have a positive economic impact on the City going forward.

- As mentioned above, the city is experiencing tremendous growth throughout our corporate city limits. The housing/construction market is experiencing activity that this City hasn’t seen in over ten years. The following housing related construction projects are either completed or underway:
 - Five subdivisions are under development, all of which will allow for approximately 450 homes to be constructed (the Retreat at Fox Chase Subdivision, Fox Chase Phase II Subdivision, Pleasant Valley Subdivision, the Willows Subdivision, Windsor Park Subdivision, and the development of eight homes on West Madison Street by Bullington-Patton Enterprises.)
 - One upscale apartment complex offering 125 units and many amenities, located just past Exit 6 off of I65.
 - One moderate apartment complex, offering 24 units, off of Witt Road, Franklin, KY.
- Overall, all leaders within our community are excited for growth and expansion. The end result, primarily, is the desire for our community to have the capacity and availability to provide jobs to our citizens. City leaders are noting that several industrial management teams are shifting their workforce from temporary labor to full time labor which is interpreted as an overall sign of stabilization within our local economy. We are excited to see our community’s unemployment rates maintain a stable level, rates increasing slightly – from 3.4% in December 2017 to 3.6% in January 2018; however, this rate is still below the state rate of 4.3% and the national rate of 4.5%.

Contacting the City's Financial Management

The financial report is designed to provide a general overview of the City's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, 117 West Cedar Street, P. O. Box 2805, Franklin, KY 42135.

City of Franklin
Budgeted Changes to General Fund Balance
Fiscal Year Ended June 30, 2019

Fund Balance, Beginning of Year	2,192,371.23	2,832,948.00	6,037,292.48	7,232,834.94	7,570,663.37	
	Actual	Actual	Actual	FY18	FY19	FY1-
	FY15	FY16	FY17	Revised budget	Proposed Budget	CY vs PY
Budgeted Revenue						
Property Taxes	976,992.28	1,030,229.12	1,024,807.49	1,029,093.84	1,014,580.36	(14,513.48)
ABC Fees	426,509.40	439,823.26	478,899.93	467,150.00	470,150.00	3,000.00
Business Licenses/Gross Receipts	261,974.31	255,010.99	137,812.63	209,013.39	206,500.00	(2,513.39)
Franchise Fees	100,095.73	86,834.26	88,182.10	96,200.00	96,200.00	-
Insurance Premium Fees	1,513,805.35	1,518,542.23	1,641,950.11	1,614,371.38	1,607,000.00	(7,371.38)
Manufacturing Fees	51,623.60	50,253.57	43,104.30	50,000.00	50,000.00	-
Occupational Tax Fees	2,514,236.73	2,691,272.30	2,905,058.08	2,803,255.39	2,973,255.39	170,000.00
Intergovernmental Revenue	139,287.08	182,717.95	209,954.47	178,701.65	169,000.83	(9,700.82)
Intragovernmental Revenue	851,516.64	3,403,446.52	1,015,671.53	1,072,846.50	1,097,846.46	24,999.96
Fines & Forfeitures	69,405.35	79,682.77	76,940.81	78,197.12	70,499.70	(7,697.42)
Other Income	547,368.14	597,510.43	3,769,958.48	167,984.05	164,651.01	(3,333.04)
Total Budgeted Revenue	7,452,814.61	10,335,323.40	11,392,339.93	7,766,813.32	7,919,683.75	152,870.43
	Actual	Actual	Actual	FY18	FY19	FY1-
Budgeted Expenditures	FY15	FY16	FY17	Revised budget	Proposed Budget	CY vs PY
Legislative - Wages & FICA	72,300.00	72,000.00	72,600.00	72,900.00	72,000.00	(900.00)
Legislative - Medical/Fringe Benefits	48,511.38	47,689.37	47,913.66	41,293.67	48,382.72	
Legislative - Retirement	2,120.40	2,047.20	1,945.31	2,301.60	2,577.60	
Legislative - Operational Costs	31,409.05	30,471.38	29,261.62	32,740.00	32,120.00	(620.00)
Administration - Wages & FICA	250,177.32	320,178.01	329,632.47	334,106.07	334,852.89	746.82
Administration - Medical/Fringe Benefits	82,290.25	104,488.07	109,975.38	100,215.85	104,545.59	
Administration - Retirement	48,984.97	58,425.67	55,672.94	69,421.48	72,581.48	
Administration - Operational Costs	95,644.71	105,175.16	117,245.88	115,710.59	82,794.60	(32,915.99)
Finance - Wages & FICA	386,189.92	383,138.42	417,572.65	401,829.52	403,250.61	1,421.09
Finance - Medical/Fringe	54,426.55	65,799.92	72,417.20	68,556.38	80,776.23	
Finance - Retirement	55,067.15	57,121.05	56,882.51	69,565.10	79,931.34	
Finance - Operational Costs	182,452.45	194,687.01	200,876.49	245,804.17	245,590.00	(214.17)
Risk Management - Wages & FICA	177,751.08	137,973.25	151,518.24	146,440.41	168,171.40	21,730.99
Risk Management - Medical/Fringe	12,154.02	15,976.85	15,192.08	15,953.80	17,067.02	
Risk Management - Retirement	27,770.67	21,376.93	20,797.94	25,061.54	32,222.16	
Risk Management - Operational Costs	68,007.45	76,484.51	46,361.90	69,263.02	68,234.92	(1,028.10)
Police - Sworn - Wages & FICA	992,484.01	1,008,688.83	1,054,073.55	1,213,698.97	1,187,038.68	(26,660.29)
Police - Sworn - Medical/Fringe	304,287.37	346,707.23	327,559.35	296,791.59	345,449.67	
Police - Sworn - Retirement	366,067.96	370,598.78	367,377.38	423,598.74	506,316.86	
Police - Administration - Operational Costs	16,156.47	8,379.83	6,861.72	16,785.00	12,162.00	(4,623.00)
Police - Sworn - Operational Costs	118,225.16	120,827.66	144,726.61	151,403.61	152,030.18	626.57
Police - Non Sworn - Wages & FICA	39,543.77	40,235.53	41,134.42	42,357.10	43,869.29	1,512.19
Police - Non Sworn - Medical/Fringe	19,246.30	20,416.08	24,213.81	23,602.72	25,133.78	
Police - Non Sworn - Retirement	6,533.02	6,449.16	6,162.83	7,599.67	8,831.16	

City of Franklin
Budgeted Changes to General Fund Balance
Fiscal Year Ended June 30, 2019

Fund Balance, Beginning of Year	2,192,371.23	2,832,948.00	6,037,292.48	7,232,834.94	7,570,663.37	
	Actual FY15	Actual FY16	Actual FY17	FY18 Revised budget	FY19 Proposed Budget	FY1- CY vs PY
Police - Non Sworn - Operational Costs	42,484.65	62,428.13	68,315.06	100,481.82	99,025.34	(1,456.48)
Code Enforcement - Wages & FICA	49,668.40	61,547.92	53,366.19	55,854.43	57,329.73	1,475.30
Code Enforcement - Medical/Fringe	11,099.25	10,020.31	12,172.46	10,122.15	10,195.05	
Code Enforcement - Retirement	8,180.64	9,745.66	8,832.25	9,499.36	10,851.88	
Code Enforcement - Operational Costs	7,856.34	8,497.54	5,389.70	9,172.01	20,098.00	10,925.99
Public Works - Wages & FICA	417,213.48	346,172.21	351,003.45	342,644.83	339,953.57	(2,691.26)
Public Works - Medical/Fringe	134,628.61	136,619.03	129,449.98	124,234.02	124,045.57	
Public Works - Retirement	68,768.23	54,583.07	52,233.85	61,126.09	68,128.84	
Public Works - Operational Costs	323,589.05	250,138.40	228,394.12	250,329.53	295,922.96	45,593.43
Fire Services	259,321.71	261,233.75	262,556.50	268,748.17	274,364.58	5,616.41
Community Services	924,828.75	975,045.45	1,004,132.32	1,236,690.71	1,232,594.28	(4,096.43)
Debt Service	553,500.00	551,945.00	3,463,425.42	293,870.00	295,245.00	1,375.00
Intergovernmental Appropriations	429,107.74	282,996.00	282,999.96	282,999.97	383,000.00	100,000.03
Capital Outlay - Administrative	16,915.01	221,927.16	155,061.49	97,607.20	10,000.00	(87,607.20)
Capital Outlay - Police	43,023.05	159,963.49	205,230.18	168,184.01	194,200.00	26,015.99
Capital Outlay - Code Enforcement	-	-	-	-	-	-
Capital Outlay - Public Works	64,965.74	122,779.90	176,818.60	20,420.00	15,850.00	(4,570.00)
Capital Outlay - Community Services	-	-	-	-	-	-
Capital Outlay - Fire	-	-	19,440.00	-	-	-
Capital Outlay - Contingency	-	-	-	110,000.00	117,500.00	7,500.00
Total Budgeted Expenditures	6,812,952.08	7,130,978.92	10,196,797.47	7,428,984.89	7,674,234.97	57,156.89
Net Change in Fund Balance	639,862.53	3,204,344.48	1,195,542.46	337,828.43	245,448.78	95,713.54
Fund Balance, End of Year	2,832,233.76	6,037,292.48	7,232,834.94	7,570,663.37	7,816,112.15	95,713.54

City of Franklin
Fiscal Year Ending June 30, 2019
Original Budget Analysis for General Fund

GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY18 CY vs PY	Description
General Fund Revenue									
01-010-41110	Pmts in Lieu of Taxes-Pilot		3,113.66	2,032.16	2,407.24	2,366.11	2,366.11	-	Variable bank deposit balances - difficult to
01-010-41120	Property Tax-Bank Dep Taxes		111,441.20	97,090.71	80,023.06	87,612.82	80,000.00	(7,612.82)	project. Conservative average.
01-010-41130	Property Tax-Current		757,882.04	798,710.77	819,238.42	868,201.28	868,201.28	-	Compensating Rate Projected
01-010-41131	Bad Debt Exp-Property Tax		(32,169.38)	25,937.34	(26,382.02)	(50,000.00)	(50,000.00)	-	
01-010-41132	Prop Tx Ref-Ind Ath=80% Cont		(36,985.46)	(38,128.54)	(49,648.87)	(52,000.00)	(52,000.00)	-	
01-010-41133	Exonerations		(12,893.11)	(4,412.52)	(4,049.82)	(8,000.00)	(8,000.00)	-	
01-010-41134	Homestead Exemptions		(846.00)	(2,156.04)	(880.97)	(2,500.00)	(2,500.00)	-	
01-010-41135	Property Tax-Omitted Tangibles		18,715.18	9,013.15	5,346.07	19,673.66	10,000.00	(9,673.66)	Variable deposits - difficult to project.
01-010-41140	Property Tax-Public Serv		19,112.37	20,354.67	22,263.01	20,000.00	23,000.00	3,000.00	Conservative average.
01-010-41150	Property Tax-Motor Vehicle		87,867.44	78,908.86	97,678.79	87,000.00	87,000.00	-	
01-010-41160	Property Tax-Prior Years		1,923.88	(1,730.65)	335.58	512.97	512.97	-	
01-010-41170	Abandoned Property Tax		22,845.00	6,480.67	28,828.13	19,227.00	19,000.00	(227.00)	
01-010-41171	Bad Debt Exp-Abandoned Prop		-	-	-	(15,000.00)	(15,000.00)	-	
01-010-42202	Adult-Oriented Lic/Gross Rec		-	-	-	-	-	-	
01-010-42203	Adult-Oriented Bus-Refunds		-	-	-	-	-	-	
01-010-42205	ABC Lic/Gross Rec-Restaurant		115,488.22	122,342.67	137,276.62	130,000.00	130,000.00	-	Budget based on revenue trends per licensee
01-010-42206	ABC Lic/Gross Rec-Refunds		-	-	-	-	-	-	
01-010-42207	ABC Lic/Gross Rec-Pkg Liquor		178,635.22	175,138.63	203,938.80	195,000.00	205,000.00	10,000.00	Budget based on revenue trends per licensee
01-010-42208	ABC Lic/Gross Rec-Pkg Beer		131,885.96	142,091.96	137,534.51	142,000.00	135,000.00	(7,000.00)	Budget based on revenue trends per licensee
01-010-42209	ABC Lic/Fee Other		500.00	250.00	150.00	150.00	150.00	-	
01-010-42210	Business Lic/G Rec Fees		241,104.43	226,210.85	114,678.66	192,513.39	190,000.00	(2,513.39)	
01-010-42215	Business Lic/G Rec-Prior Years		13,869.88	23,800.14	19,133.97	12,500.00	12,500.00	-	
01-010-42217	Business Lic/G Rec Refunds		-	-	-	-	-	-	
01-010-42218	Fireworks License		7,000.00	5,000.00	4,000.00	4,000.00	4,000.00	-	
01-010-42220	Franchise Fee-Cable TV (CATV)		64,047.84	64,046.60	64,042.06	64,000.00	64,000.00	-	
01-010-42230	Franchise Fee-Natural Gas		36,047.89	22,787.66	24,140.04	32,200.00	32,200.00	-	Budget based on revenue trends; No budgeted increase
01-010-42240	Insurance Premium Fees		1,513,883.12	1,518,745.67	1,342,127.00	1,600,000.00	1,610,000.00	10,000.00	Based on Projected FY18 Revenue and 2 Year Average
01-010-42243	Insurance Fees-Prior Years		-	-	-	17,371.38	-	(17,371.38)	Prior Year Collections are Variable & Unknown - Conservative approach to budget \$0
01-010-42245	Insurance Fees-Refunds		(77.77)	(203.44)	(176.89)	(3,000.00)	(3,000.00)	-	
01-010-42250	Manufacturer License Fees		51,623.60	50,253.57	43,104.30	50,000.00	50,000.00	-	
01-010-42252	Manufacturer Fee Refunds		-	-	-	-	-	-	
01-010-42255	Indus Auth-E Indus Contract		-	-	-	-	-	-	
01-010-42260	Occupational Fees-Payroll		2,509,503.90	2,683,126.60	2,302,789.70	2,800,000.00	2,970,000.00	170,000.00	Additions - Fritz Winter, Sumitomo, GGC; Slight Trend Increase in Industrial Occ Fees. Projected per each business remittance average for last 7 quarters.
01-010-42263	Occupational Fees-Prior Year		4,732.83	8,145.70	2,268.38	3,255.39	3,255.39	-	
01-010-42264	Occ/Bus Lic Special Proj		-	-	-	-	-	-	
01-010-42265	Luvata (Annex AGRMNT)		-	-	-	-	-	-	
01-010-42266	Occ/Bus Lic Special Proj Refnd		-	-	-	-	-	-	
01-010-42270	Occ Fee Refunds-Payroll		(93,009.09)	(150,178.66)	(148,913.56)	(150,000.00)	(150,000.00)	-	KBI Rebates - FPI & Tractor Supply
01-010-42275	Indus Auth-E Indus Contract		(347,885.24)	(358,112.44)	(404,644.62)	(440,000.00)	(535,000.00)	(95,000.00)	Increased for amount of Fritz Winter & Sumitomo wages included in Occ Fee Projections above
01-010-43310	Area Development Funds		-	5,200.00	-	-	-	-	
01-010-43315	ATF Equitable Sharing DOJ		-	-	-	-	-	-	
01-010-43320	Court Cost Revenue HB413		11,680.96	20,128.68	14,463.89	11,000.00	7,500.00	(3,500.00)	Trend indicates a decrease in revenue
01-010-43325	Drug Task Force Revenue		-	2,227.80	2,505.55	3,862.26	3,862.26	-	
01-010-43330	KLEFPF-Police Incentive		62,259.52	67,190.52	86,763.39	88,880.82	88,000.00	(880.82)	
01-010-43332	Grant-Homeland Security		2,750.00	3,325.00	-	5,320.00	-	(5,320.00)	FY18 Requested Grant for Bullet Proof Vests; unnecessary for FY19
01-010-43333	FEMA Award Flood		-	11,052.91	-	-	-	-	
01-010-43334	Grant Revenue KY ASAP		-	-	-	-	-	-	
01-010-43335	KY Dept Library-Codification		-	-	-	-	-	-	
01-010-43338	State Grant		-	-	-	-	-	-	
01-010-43339	Grants - Local		-	-	-	-	-	-	
01-010-43340	Grants - Police & Fire		-	-	9,000.00	-	-	-	
01-010-43345	Grant-Streetscape FS Renaiss		-	-	4,500.00	-	-	-	

City of Franklin
Fiscal Year Ending June 30, 2019
Original Budget Analysis for General Fund

GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY18 CY vs PY	Description
01-010-43350	FS Renaissance Contribution		-	-	-	-	-	-	
01-010-43355	Community Projects		-	8,649.76	27,000.00	-	-	-	
01-010-43360	School - SRO Revenue		58,321.00	54,238.64	58,158.86	62,788.33	62,788.33	-	
01-010-43370	FS Housing Authority		-	-	-	-	-	-	
01-010-43375	Simpson Fiscal Ct-Code Enf Rev		-	-	-	-	-	-	
01-010-44110	Penalties-Delinq Tax/License		50,713.19	41,055.36	37,045.13	40,000.00	40,000.00	-	
01-010-44111	ABC Lic.-Penalties & Interest		951.41	-	-	1,000.00	1,000.00	-	
01-010-44115	Burn Permits/Reports-Fire Dept		-	-	-	-	-	-	
01-010-44120	Drug/Gambling Seizure Fees		4,215.10	1,828.98	-	-	-	-	
01-010-44125	Code Enforcement Fines		9,038.65	30,974.02	26,027.85	32,697.42	25,000.00	(7,697.42)	Projected based on revenue/collection trends
01-010-44130	Fines & Costs-Police		4,487.00	5,824.41	13,867.83	4,499.70	4,499.70	-	
01-010-44131	Police - Security Reimb		-	-	32,898.00	20,000.00	20,000.00	-	
01-010-45110	Admin Overhead-Cemetery		41,516.52	44,846.52	44,846.52	44,846.50	44,846.46	(0.04)	
01-010-45120	Admin Overhead-Sanitation Fund		200,000.04	209,500.00	209,499.96	209,499.97	209,500.00	0.03	
									Adjusted overhead pymt for FMU related street and yard repairs - now charged 100% to Public Works (GF) and allocated through Overhead in FMU. Additionally - personnel costs increased due to COLA Salary Adjustments and Pension Increase
01-010-45130	Admin Overhead-Utility Fund		500,000.04	554,100.00	635,000.00	675,000.00	700,000.00	25,000.00	
01-010-45140	Overhead Municipal Aid		110,000.04	95,000.00	95,000.04	95,000.03	95,000.00	(0.03)	
01-010-45150	Admin Overhead-Fiber Optic Fnd		-	2,500,000.00	-	-	-	-	
01-010-45151	Transfer In from Fiber Fund		-	-	-	10,000.00	10,000.00	-	
01-010-45152	Transfer In - Stormwater		-	-	8,039.01	-	-	-	
01-010-45153	Transfer In - Utility		-	-	23,286.00	38,500.00	38,500.00	-	
01-010-46120	Cost of Issue Rebate		-	-	-	-	-	-	
01-010-46136	Highway Safety Prog Grant		-	6,420.95	-	2,500.00	2,500.00	-	
01-010-46137	Justice Assistance Grant		-	-	-	-	-	-	
01-010-46139	Safe Routes to School Grant		-	-	-	-	-	-	
01-010-46140	Donations to Police Dept.		-	-	15,139.05	300.00	300.00	-	
01-010-46147	EPA-Solid Waste Litter Grant		4,275.60	4,283.69	7,562.78	4,350.24	4,350.24	-	
01-010-46157	Industrial Auth Rev-Wrld Color		399,999.96	399,999.96	3,574,104.39	-	-	-	
01-010-46159	Industrial Auth Exp-Wrld Color		-	-	-	-	-	-	
01-010-46160	Insurance Proceeds/Incl Fire		64,204.28	19,895.90	14,950.00	1,838.73	1,838.73	-	
01-010-46161	Admin Industrial Auth KLC		-	-	-	-	-	-	
01-010-46180	Investment Income		1,419.51	31,340.23	45,051.00	67,000.00	67,000.00	-	Projected based on investment income trends
01-010-46190	Legal Fees-Prop Tx Liens/Other		5,681.88	8,300.00	8,527.88	2,500.00	2,500.00	-	
01-010-46191	Clerks Fees Prop Tax Liens		2,706.98	7,935.00	4,300.00	5,000.00	5,000.00	-	
01-010-46192	Building Lease-South St.		-	-	-	-	-	-	
01-010-46193	Lease - Regions Bank		68,506.56	68,506.56	69,311.40	62,645.32	59,312.28	(3,333.04)	Reduction in rents based on actual overhead cost; per lease agreement
01-010-46194	Land Lease		-	-	-	-	-	-	
01-010-46196	Property Tax Copy/Lookup Fees		572.00	678.00	748.00	700.00	700.00	-	
01-010-46200	Miscellaneous Income		1,216.18	18,853.58	1,406.16	500.00	500.00	-	
01-010-46205	Unclaimed Property Revenue		-	-	-	-	-	-	
01-010-46211	Condemnation Income		-	9,000.00	-	-	-	-	
01-010-46215	Over/Short Cash		(0.03)	0.20	2.60	-	-	-	
01-010-46220	Proceeds for Sale of Assets		2,560.82	31,501.00	1,520.00	5,000.00	5,000.00	-	
01-010-46225	Gain or Loss on Asset Disposal		-	-	-	-	-	-	
01-010-46230	Storm Drainage/Plan Reviews		500.00	1,500.00	2,000.00	2,500.00	2,500.00	-	
01-010-47135	Line of Credit Franklin Bank		-	-	-	-	-	-	
01-010-47140	Loan Proceeds		-	-	-	-	-	-	
01-010-48001	Contributed Capital		-	-	-	-	-	-	
			6,974,934.82	9,788,903.76	10,789,132.88	7,124,813.32	7,182,683.75	57,870.43	
Legislation Expenditures									
01-010-50010	Compensation	Kenton Powell	72,300.00	72,000.00	72,600.00	72,900.00	72,000.00	(900.00)	
01-010-50060	Compensation-On Call Pay	Kenton Powell	-	-	-	-	-	-	
01-010-50070	Overtime-Non Salaried	Kenton Powell	-	-	-	-	-	-	
01-010-50080	Compensation-Deferred	Kenton Powell	-	-	-	-	-	-	
01-010-50110	FICA/Medicare	Kenton Powell	6,576.66	6,520.48	6,589.86	6,633.57	6,563.76	(69.81)	

City of Franklin
Fiscal Year Ending June 30, 2019
Original Budget Analysis for General Fund

GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY18 CY vs PY	Description
01-010-50210	Insurance-Dental	Kenton Powell	1,796.83	1,976.76	1,829.41	1,988.04	2,107.32	119.28	
01-010-50220	Insurance-Life	Kenton Powell	397.92	397.92	364.86	276.39	380.16	103.77	
01-010-50230	Insurance-Medical	Kenton Powell	39,377.26	38,615.87	38,873.02	32,102.09	39,171.92	7,069.83	Medical Rate Increase 4.8% & available variance in level of medical coverage
01-010-50240	Insurance-Retirees	Kenton Powell	-	-	-	-	-	-	
01-010-50250	Insurance-Unemployment	Kenton Powell	-	-	(0.21)	6.24	18.72	12.48	
01-010-50260	Insurance-Workers Comp	Kenton Powell	362.71	178.34	256.72	287.34	140.84	(146.50)	
01-010-50280	Vacation	Kenton Powell	-	-	-	-	-	-	
01-010-50510	Other	Kenton Powell	4,320.58	2,041.66	1,349.77	3,000.00	1,500.00	(1,500.00)	
01-010-50610	Pensions-Retirees	Kenton Powell	-	-	-	-	-	-	
01-010-50710	Retirement - CERS	Kenton Powell	2,120.40	2,047.20	1,945.31	2,301.60	2,577.60	276.00	
01-010-50810	Uniforms	Kenton Powell	-	-	-	-	-	-	
01-010-51005	Annexation Costs	Kenton Powell	1,852.00	2,677.00	2,342.00	3,870.00	3,500.00	(370.00)	
01-010-51120	Contract Labor-Bldg Repair	Kenton Powell	-	-	-	-	-	-	
01-010-51220	Equipment Rental	Kenton Powell	-	-	-	-	-	-	
01-010-51221	Technology Lease Payments	Tammie Carey	-	-	-	-	-	-	
01-010-51230	Freight/Shipping/Handling	Kenton Powell	19.31	20.54	50.50	-	-	-	
01-010-51310	Janitorial Service & Related	Kenton Powell	-	-	-	-	-	-	
01-010-51330	Ordinance Codification	Cathy Dillard	-	-	-	-	1,000.00	1,000.00	Ordinance Codification & Online Publishing
01-010-51610	Printing & Advertising	Kenton Powell	5,795.68	3,809.58	5,404.54	5,000.00	5,000.00	-	
01-010-51735	Profess-Backhoe Repair/Maint	Kenton Powell	-	-	-	-	-	-	
01-010-51740	Profess-Computer Maint/Repair	Kenton Powell	-	-	-	-	-	-	
01-010-51745	Professional-Consultant	Kenton Powell	-	-	-	1,500.00	1,500.00	-	
01-010-51755	Profess-Equip Maint/Repair	Kenton Powell	-	-	-	-	-	-	
01-010-51765	Professional-Other	Kenton Powell	830.00	1,618.00	1,507.00	1,000.00	1,000.00	-	
01-010-51780	Profess-Vehicle Repair/Maint	Kenton Powell	-	-	-	-	-	-	
01-010-51930	Utilities- Warning Sirens	Kenton Powell	1,489.42	1,526.41	1,597.23	1,500.00	1,500.00	-	
01-010-51940	Utilities-Communications	Kenton Powell	-	-	-	-	-	-	
01-010-51950	Utilities-Water/Sewer	Kenton Powell	634.75	65.63	50.10	70.00	70.00	-	
01-010-52020	Supplies-Bldg Maint/Repair	Kenton Powell	-	147.00	-	-	-	-	
01-010-52060	Supplies-Computer/Copier/Print	Kenton Powell	409.87	453.58	281.82	500.00	500.00	-	
01-010-52110	Equipment (Under \$2,000 Each)	Kenton Powell	-	-	-	-	-	-	
01-010-52120	Supplies-Equip Maint/Repair	Kenton Powell	-	-	-	-	-	-	
01-010-52250	Fuel, Oil, Fluids	Kenton Powell	-	-	-	-	-	-	
01-010-52350	Supplies-Janitorial	Kenton Powell	-	-	-	-	-	-	
01-010-52700	Supplies-Office	Kenton Powell	316.54	182.63	65.35	200.00	200.00	-	
01-010-52750	Supplies-Other	Kenton Powell	113.33	382.12	191.43	250.00	250.00	-	
01-010-52840	Postage-Meter & Related	Kenton Powell	-	-	-	-	-	-	
01-010-52865	Supplies-Safety/Protective	Kenton Powell	-	-	-	-	-	-	
01-010-52890	Software	Kenton Powell	-	-	-	-	-	-	
01-010-52950	Vehicle-Supplies Repair/Maint	Kenton Powell	-	-	-	-	-	-	
01-010-53101	Fines & Penalties	Kenton Powell	-	-	-	-	-	-	
01-010-53375	Character CTS/Proj Graduation	Kenton Powell	-	-	-	-	1,000.00	1,000.00	Paid out of Community Services in FY18
01-010-53450	Coffee, Tea & Related	Kenton Powell	-	-	-	-	-	-	
01-010-53460	Conference/Train/School	Kenton Powell	659.00	648.96	359.00	750.00	1,000.00	250.00	
01-010-53470	Dues & Subscriptions	Kenton Powell	8,817.00	9,850.00	9,251.00	10,000.00	10,000.00	-	
01-010-53500	Easements	Kenton Powell	-	-	-	-	-	-	
01-010-53507	Government CATV A/V Costs	Kenton Powell	-	-	-	-	-	-	
01-010-53600	Miscellaneous	Kenton Powell	-	-	105.00	100.00	100.00	-	
01-010-53850	Travel/Lodging/Meals	Kenton Powell	6,151.57	7,048.27	6,706.88	5,000.00	5,000.00	-	
Administration Expenditures									
01-011-50010	Compensation	Kenton Powell	222,451.03	282,811.82	290,244.15	294,121.48	295,899.65	1,778.17	COLA Salary Adjustment ~\$4500 Total (Salary & Fringe effect)
01-011-50060	Compensation-On Call Pay	Kenton Powell	-	-	-	-	-	-	
01-011-50070	Overtime-Non Salaried	Kenton Powell	998.76	543.76	1,083.10	1,366.08	1,500.17	134.09	
01-011-50080	Compensation-Deferred	Kenton Powell	5,362.94	8,402.72	9,044.88	9,164.69	9,227.40	62.71	
01-011-50090	Compensation-Vehicle Allowance	Kenton Powell	1,800.00	7,200.00	7,200.00	7,200.00	7,200.00	-	
01-011-50110	FICA/Medicare	Kenton Powell	19,564.59	21,219.71	22,060.34	22,253.82	21,025.68	(1,228.14)	

City of Franklin
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Original Budget Analysis for General Fund

GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY18 CY vs PY	Description
01-011-50210	Insurance-Dental	Kenton Powell	1,172.47	1,296.80	1,199.68	1,134.48	921.44	(213.04)	
01-011-50220	Insurance-Life	Kenton Powell	1,724.04	2,135.56	1,916.42	1,650.81	1,549.60	(101.21)	
01-011-50230	Insurance-Medical	Kenton Powell	38,680.04	59,045.23	52,594.80	48,753.23	54,351.98	5,598.75	Medical Rate Increase 4.8% & available variance in level of medical coverage
01-011-50240	Insurance-Retirees	Kenton Powell	40,126.98	41,327.94	51,828.48	47,063.49	47,063.49	-	
01-011-50250	Insurance-Unemployment	Kenton Powell	14.06	-	1,331.53	601.06	77.32	(523.74)	
01-011-50260	Insurance-Workers Comp	Kenton Powell	572.66	682.54	1,104.47	1,012.78	581.76	(431.02)	
01-011-50280	Vacation	Kenton Powell	-	-	-	-	-	-	
01-011-50510	Other	Rita Vaughn	14,953.47	19,344.28	15,577.96	20,000.00	20,000.00	-	
01-011-50610	Pensions-Retirees	Kenton Powell	10,800.00	9,600.00	9,600.00	8,700.00	8,700.00	-	
01-011-50710	Retirement - CERS	Kenton Powell	38,184.97	48,825.67	46,072.94	60,721.48	63,881.48	3,160.00	12% Pension Increase
01-011-50810	Uniforms	Kenton Powell	-	-	49.00	-	-	-	
01-011-51120	Contract Labor-Bldg Repair	Kenton Powell	1,421.36	21,701.40	30,974.09	5,000.00	5,000.00	-	
01-011-51121	Leasehold Maint/Repair	Kenton Powell	31,873.53	3,734.99	3,365.44	15,000.00	5,000.00	(10,000.00)	FY2018 Replaced HVAC, Flooring etc
01-011-51220	Equipment Rental	Kenton Powell	-	-	-	-	-	-	
01-011-51221	Technology Lease Payments	Tammie Carey	316.03	1,526.98	1,479.68	1,993.68	1,494.60	(499.08)	
01-011-51230	Freight/Shipping/Handling	Kenton Powell	-	53.20	99.49	350.00	350.00	-	
01-011-51310	Janitorial Service & Related	Kenton Powell	2,172.50	2,370.00	2,370.00	2,200.00	2,200.00	-	
01-011-51510	Physicals/Rests/Vaccines	Kenton Powell	-	-	84.00	100.00	5,000.00	4,900.00	Wellness Initiative
01-011-51610	Printing & Advertising	Kenton Powell	1,035.52	668.41	1,455.04	2,206.10	2,000.00	(206.10)	
01-011-51735	Profess-Backhoe Repair/Maint	Kenton Powell	-	-	-	-	-	-	
01-011-51740	Profess-Computer Maint/Repair	Kenton Powell	-	55.00	540.00	500.00	500.00	-	
01-011-51745	Professional-Consultant	Kenton Powell	6,450.00	3,700.00	450.00	2,500.00	2,000.00	(500.00)	
01-011-51748	Profess-License Maint/Support	Tammie Carey	19,454.65	22,033.30	30,592.08	33,669.98	10,000.00	(23,669.98)	FY18 Major Network rehab; TV Channel Maintenance; and desktop changeouts
01-011-51755	Profess-Equip Maint/Repair	Kenton Powell	1,986.57	1,918.88	2,493.46	3,890.83	2,500.00	(1,390.83)	
01-011-51765	Professional-Other	Kenton Powell	4,160.11	5,055.94	7,543.20	7,000.00	5,000.00	(2,000.00)	
01-011-51780	Profess-Vehicle Repair/Maint	Kenton Powell	-	-	-	-	-	-	
01-011-51850	Test Analysis	Kenton Powell	-	-	-	-	-	-	
01-011-51910	Utilities-Electric	Kenton Powell	14.47	1,127.50	1,078.80	-	-	-	
01-011-51920	Utilities-Nat Gas/Propane	Kenton Powell	-	-	-	-	-	-	
01-011-51940	Utilities-Communications	Kenton Powell	4,906.36	4,329.96	4,908.40	4,200.00	4,200.00	-	
01-011-51950	Utilities-Water/Sewer	Kenton Powell	-	-	-	-	-	-	
01-011-52020	Supplies-Bldg Maint/Repair	Kenton Powell	136.53	1,937.93	2,328.10	500.00	500.00	-	
01-011-52060	Supplies-Computer/Copier/Print	Kenton Powell	777.22	977.29	1,173.73	1,500.00	1,500.00	-	
01-011-52110	Equipment (Under \$2,000 Each)	Kenton Powell	38.60	1,526.32	3,687.06	1,000.00	1,000.00	-	
01-011-52120	Supplies-Equip Maint/Repair	Kenton Powell	-	430.03	66.61	500.00	500.00	-	
01-011-52250	Fuel, Oil, Fluids	Kenton Powell	-	-	-	-	-	-	
01-011-52350	Supplies-Janitorial	Kenton Powell	196.53	-	96.14	250.00	250.00	-	
01-011-52700	Supplies-Office	Kenton Powell	222.11	559.19	384.12	500.00	500.00	-	
01-011-52725	Community Development Supplies	Kenton Powell	-	-	-	-	-	-	
01-011-52750	Supplies-Other	Kenton Powell	179.15	97.88	181.75	200.00	200.00	-	
01-011-52840	Postage-Meter & Related	Kenton Powell	101.18	11.32	-	100.00	100.00	-	
01-011-52865	Supplies-Safety/Protective	Kenton Powell	-	-	10.40	-	-	-	
01-011-52890	Software	Kenton Powell/Rita Vaughn	-	954.00	1,455.00	1,000.00	3,500.00	2,500.00	Increase \$2500 in FY19 to overhaul City of Franklin Website
01-011-52950	Vehicle-Supplies Repair/Maint	Kenton Powell	-	-	-	-	-	-	
01-011-53101	Fines & Penalties	Kenton Powell	-	-	-	-	-	-	
01-011-53450	Coffee, Tea & Related	Kenton Powell	-	-	49.90	50.00	-	(50.00)	
01-011-53460	Conference/Train/School	Kenton Powell	2,433.00	2,293.00	784.00	5,000.00	3,000.00	(2,000.00)	
01-011-53470	Dues & Subscriptions	Kenton Powell	523.56	455.38	1,614.00	1,500.00	1,500.00	-	
01-011-53500	Easements	Kenton Powell	-	-	-	-	-	-	
01-011-53600	Miscellaneous	Kenton Powell	-	-	-	-	-	-	
01-011-53850	Travel/Lodging/Meals	Kenton Powell	2,292.26	8,312.98	2,354.43	5,000.00	5,000.00	-	
Finance Expenditures									
01-012-50010	Compensation	Shaunna Cornwell	343,943.98	345,799.24	376,994.21	357,277.97	361,923.11	4,645.14	COLA Salary Adjustment ~\$9500 Total (Salary & Fringe effect); 2 approved salary adjustments based on additional responsibility
01-012-50060	Compensation-On Call Pay	Shaunna Cornwell	-	-	-	-	-	-	

City of Franklin
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GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY18 CY vs PY	Description
01-012-50070	Overtime-Non Salaried	Shaunna Cornwell	10,418.01	7,444.13	7,793.77	12,400.86	10,198.30	(2,202.56)	
01-012-50080	Compensation-Deferred	Shaunna Cornwell	4,616.45	4,443.40	4,693.52	4,817.05	4,912.96	95.91	
01-012-50110	FICA/Medicare	Shaunna Cornwell	27,211.48	25,451.65	28,091.15	27,333.64	26,216.23	(1,117.41)	
01-012-50210	Insurance-Dental	Shaunna Cornwell	1,392.03	1,675.77	1,940.84	1,712.98	1,842.60	129.62	
01-012-50220	Insurance-Life	Shaunna Cornwell	2,255.46	2,298.22	2,555.42	1,910.01	1,887.19	(22.82)	
									Medical Rate Increase 4.8% & available variance
01-012-50230	Insurance-Medical	Shaunna Cornwell	49,150.16	60,875.48	65,018.09	62,731.67	76,248.08	13,516.41	in level of medical coverage
01-012-50240	Insurance-Retirees	Shaunna Cornwell	-	-	-	-	-	-	
01-012-50250	Insurance-Unemployment	Shaunna Cornwell	22.47	-	1,595.83	777.67	96.75	(680.92)	
01-012-50260	Insurance-Workers Comp	Shaunna Cornwell	1,606.43	950.45	1,307.02	1,424.05	701.61	(722.44)	
01-012-50280	Vacation	Shaunna Cornwell	-	-	-	-	-	-	
01-012-50510	Other	Shaunna Cornwell	-	-	-	-	-	-	
01-012-50610	Pensions-Retirees	Shaunna Cornwell	-	-	-	-	-	-	
01-012-50710	Retirement - CERS	Shaunna Cornwell	55,067.15	57,121.05	56,882.51	69,565.10	79,931.34	10,366.24	12% Pension Increase
01-012-50810	Uniforms	Shaunna Cornwell	-	-	-	-	-	-	
01-012-51120	Contract Labor-Bldg Repair	Shaunna Cornwell	915.00	4,512.38	270.00	1,500.00	1,500.00	-	
01-012-51220	Equipment Rental	Shaunna Cornwell	-	-	-	-	-	-	
01-012-51221	Technology Lease Payments	Tammie Carey	2,867.81	2,994.43	1,918.89	2,959.25	2,100.00	(859.25)	
01-012-51230	Freight/Shipping/Handling	Shaunna Cornwell	661.42	1,033.07	960.24	1,000.00	1,000.00	-	
01-012-51310	Janitorial Service & Related	Shaunna Cornwell	2,172.50	2,370.00	2,370.00	2,370.00	2,370.00	-	
01-012-51510	Physicals/Rests/Vaccines	Shaunna Cornwell	138.00	-	60.00	120.00	120.00	-	
01-012-51610	Printing & Advertising	Shaunna Cornwell	9,351.87	11,714.61	9,637.37	14,000.00	10,000.00	(4,000.00)	
01-012-51710	Profess-Accounting	Shaunna Cornwell	19,750.00	19,750.00	19,750.00	26,000.00	26,000.00	-	
01-012-51725	Profess-ADP Payroll	Shaunna Cornwell	-	-	-	-	-	-	
01-012-51735	Profess-Backhoe Repair/Maint	Shaunna Cornwell	-	-	-	-	-	-	
01-012-51740	Profess-Computer Maint/Repair	Shaunna Cornwell	9,635.62	10,268.61	9,645.46	1,734.96	1,500.00	(234.96)	
01-012-51745	Professional-Consultant	Shaunna Cornwell	200.00	250.00	-	-	-	-	
01-012-51748	Profess-License Maint/Support	Tammie Carey	1,786.61	7,464.19	5,150.05	8,459.72	6,000.00	(2,459.72)	
01-012-51755	Profess-Equip Maint/Repair	Shaunna Cornwell	907.13	1,089.09	1,433.31	3,560.90	1,500.00	(2,060.90)	
01-012-51760	Profess - US Admin Flex Fees	Shaunna Cornwell	6,384.84	5,491.00	6,841.49	6,500.00	6,500.00	-	
01-012-51765	Professional-Other	Shaunna Cornwell	1,352.88	1,295.65	1,519.50	2,000.00	2,000.00	-	
01-012-51780	Profess-Vehicle Repair/Maint	Shaunna Cornwell	-	-	-	-	-	-	
01-012-51785	PVA Assessment	Shaunna Cornwell	34,639.76	35,130.77	37,405.16	37,899.34	39,000.00	1,100.66	
01-012-51790	Mobile Data Terminal	Shaunna Cornwell	-	-	-	-	-	-	
01-012-51850	Test Analysis	Shaunna Cornwell	-	-	-	-	-	-	
01-012-51910	Utilities-Electric	Shaunna Cornwell	22,974.61	25,403.05	27,288.51	26,500.00	27,000.00	500.00	
01-012-51920	Utilities-Nat Gas/Propane	Shaunna Cornwell	4,793.89	2,672.06	2,908.06	3,500.00	4,000.00	500.00	
01-012-51940	Utilities-Communications	Shaunna Cornwell	4,404.74	3,330.02	3,891.81	3,750.00	4,000.00	250.00	
01-012-51950	Utilities-Water/Sewer	Shaunna Cornwell	859.13	912.60	1,310.15	1,200.00	1,250.00	50.00	
01-012-52020	Supplies-Bldg Maint/Repair	Shaunna Cornwell	802.60	2,773.86	529.51	6,000.00	6,000.00	-	
01-012-52060	Supplies-Computer/Copier/Print	Shaunna Cornwell	1,917.21	2,692.77	1,427.31	2,500.00	2,500.00	-	
01-012-52110	Equipment (Under \$2,000 Each)	Shaunna Cornwell	2,903.26	3,878.67	2,043.65	4,000.00	2,000.00	(2,000.00)	
01-012-52120	Supplies-Equip Maint/Repair	Shaunna Cornwell	-	-	-	-	-	-	
01-012-52250	Fuel, Oil, Fluids	Shaunna Cornwell	-	-	-	-	-	-	
01-012-52350	Supplies-Janitorial	Shaunna Cornwell	1,371.23	1,338.95	1,224.10	1,200.00	1,200.00	-	
01-012-52700	Supplies-Office	Shaunna Cornwell	2,169.34	2,288.15	1,928.77	3,000.00	2,000.00	(1,000.00)	
01-012-52750	Supplies-Other	Shaunna Cornwell	638.73	165.58	311.92	1,200.00	1,200.00	-	
									Increase due to higher cost to mail out FMU
01-012-52840	Postage-Meter & Related	Shaunna Cornwell	17,945.33	18,362.81	10,303.91	18,000.00	30,000.00	12,000.00	statements versus post cards
01-012-52845	Postage-Bills & Notices	Shaunna Cornwell	21,275.90	16,000.00	16,000.00	26,000.00	26,000.00	-	
01-012-52865	Supplies-Safety/Protective	Shaunna Cornwell	-	-	-	100.00	100.00	-	
01-012-52890	Software	Shaunna Cornwell	200.00	1,349.00	24,449.83	30,000.00	28,000.00	(2,000.00)	
01-012-52950	Vehicle-Supplies Repair/Maint	Shaunna Cornwell	-	-	-	-	-	-	
01-012-53100	Bank Service Fees	Shaunna Cornwell	3,836.85	2,895.52	3,391.66	3,800.00	3,800.00	-	
01-012-53101	Fines & Penalties	Shaunna Cornwell	-	-	-	-	-	-	
01-012-53300	Building Rent	Shaunna Cornwell	-	-	-	-	-	-	
01-012-53375	Character CTS/Proj Graduation	Shaunna Cornwell	-	-	-	-	-	-	
01-012-53450	Coffee, Tea & Related	Shaunna Cornwell	-	39.93	100.37	100.00	100.00	-	
01-012-53460	Conference/Train/School	Shaunna Cornwell	1,673.00	1,911.00	1,484.00	2,000.00	2,000.00	-	
01-012-53470	Dues & Subscriptions	Shaunna Cornwell	661.00	766.00	446.00	1,000.00	1,000.00	-	
01-012-53500	Easements	Shaunna Cornwell	-	-	-	-	-	-	
01-012-53600	Miscellaneous	Shaunna Cornwell	56.26	209.15	-	100.00	100.00	-	
01-012-53850	Travel/Lodging/Meals	Shaunna Cornwell	3,205.93	4,334.09	4,875.46	3,750.00	3,750.00	-	
Risk Management Expenditures									

City of Franklin
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GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY18 CY vs PY	Description
01-013-50010	Compensation	Scott Crabtree	158,725.16	124,420.10	134,456.95	130,664.82	150,010.00	19,345.18	
01-013-50060	Compensation-On Call Pay	Scott Crabtree	-	-	-	-	-	-	
01-013-50070	Overtime-Non Salaried	Scott Crabtree	-	-	-	-	-	-	
01-013-50080	Compensation-Deferred	Scott Crabtree	8,064.46	6,221.01	6,742.60	6,533.23	7,500.48	967.25	
01-013-50110	FICA/Medicare	Scott Crabtree	10,961.46	7,332.14	10,318.69	9,242.36	10,660.92	1,418.56	
01-013-50210	Insurance-Dental	Scott Crabtree	206.76	241.04	242.40	261.00	228.96	(32.04)	
01-013-50220	Insurance-Life	Scott Crabtree	921.00	921.00	877.50	825.00	792.00	(33.00)	
									Medical Rate Increase 4.8% & available variance
01-013-50230	Insurance-Medical	Scott Crabtree	10,282.46	14,390.18	12,953.88	13,888.09	15,695.27	1,807.18	in level of medical coverage
01-013-50240	Insurance-Retirees	Scott Crabtree	-	-	-	-	-	-	
01-013-50250	Insurance-Unemployment	Scott Crabtree	9.92	-	550.20	300.81	39.00	(261.81)	
01-013-50260	Insurance-Workers Comp	Scott Crabtree	733.88	424.63	568.10	678.90	311.78	(367.12)	
01-013-50280	Vacation	Scott Crabtree	-	-	-	-	-	-	
01-013-50510	Other	Scott Crabtree	-	-	-	-	-	-	
01-013-50610	Pensions-Retirees	Scott Crabtree	-	-	-	-	-	-	
01-013-50710	Retirement - CERS	Scott Crabtree	27,770.67	21,376.93	20,797.94	25,061.54	32,222.16	7,160.63	12% Pension Increase
01-013-51745	Professional-Consultant	Kenton Powell	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	-	
01-013-51748	Profess-License Maint/Support	Tammie Carey	-	-	-	-	-	-	
01-013-51755	Profess-Equip Maint/Repair	Scott Crabtree	-	-	-	-	-	-	
01-013-51765	Professional-Other	Scott Crabtree	20.50	24,724.00	-	2,500.00	2,500.00	-	
01-013-52110	Equipment (Under \$2,000 Each)	Scott Crabtree	-	-	-	650.00	-	(650.00)	
01-013-52700	Supplies-Office	Scott Crabtree	7,608.30	4,480.24	3,702.33	3,500.00	3,500.00	-	
01-013-53460	Conference/Train/School	Scott Crabtree	359.00	359.00	359.00	500.00	500.00	-	
01-013-53470	Dues & Subscriptions	Scott Crabtree	6,374.87	7,054.34	6,272.53	5,000.00	5,000.00	-	
01-013-53500	Easements	Scott Crabtree	-	-	-	-	-	-	
01-013-53600	Miscellaneous	Scott Crabtree	-	-	144.78	200.00	200.00	-	
01-013-53850	Travel/Lodging/Meals	Scott Crabtree	574.98	1.37	379.74	1,250.00	1,250.00	-	
01-013-54200	Insurance & Bonds	Kenton Powell/Shayna Cornwell	16,235.06	20,978.97	21,723.52	23,343.02	23,284.92	(58.10)	
01-013-54300	Ins. Claims/Deductibles	Kenton Powell/Shayna Cornwell	5,000.00	-	-	5,000.00	5,000.00	-	
01-013-54400	Profess-Other Legal	Scott Crabtree	14,073.10	260.00	1,580.00	7,320.00	7,000.00	(320.00)	
01-013-54450	Condemnation Expense	Scott Crabtree/Kevin Allen	-	-	-	3,000.00	3,000.00	-	
01-013-54490	Judgements/Settlements	Scott Crabtree	5,761.64	6,626.59	200.00	5,000.00	5,000.00	-	
Police - Sworn - Administration Expenditures									
01-014-50010	Compensation	Roger Solomon	160,368.65	138,082.59	144,411.10	178,322.12	131,281.63	(47,040.49)	COLA Salary Adjustment \$2,200; reallocation of departmental organizational chart.
01-014-50060	Compensation-On Call Pay	Roger Solomon	-	-	-	-	-	-	
01-014-50070	Overtime-Non Salaried	Roger Solomon	6,456.49	-	-	-	-	-	
01-014-50080	Compensation-Deferred	Roger Solomon	205.50	-	-	-	-	-	
01-014-50110	FICA/Medicare	Roger Solomon	13,575.11	9,862.78	10,848.86	13,520.96	9,413.04	(4,107.92)	
01-014-50210	Insurance-Dental	Roger Solomon	494.41	511.02	480.91	730.69	430.56	(300.13)	
01-014-50220	Insurance-Life	Roger Solomon	967.27	1,020.18	979.77	1,103.96	729.04	(374.92)	
									Medical Rate Increase 4.8% & available variance
01-014-50230	Insurance-Medical	Roger Solomon	33,083.71	31,783.48	28,692.69	38,586.23	29,383.76	(9,202.47)	in level of medical coverage
01-014-50240	Insurance-Retirees	Roger Solomon	-	-	-	-	-	-	
01-014-50250	Insurance-Unemployment	Roger Solomon	9.77	-	569.19	375.94	36.21	(339.73)	
01-014-50260	Insurance-Workers Comp	Roger Solomon	10,254.60	5,077.06	3,805.32	5,434.41	4,257.15	(1,177.26)	
01-014-50280	Vacation	Roger Solomon	-	-	-	-	-	-	

City of Franklin
Fiscal Year Ending June 30, 2019
Original Budget Analysis for General Fund

GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY18 CY vs PY (2,725.63)	Description
01-014-50310	KLEFPF Incentive	Roger Solomon	11,231.42	7,491.65	9,000.03	13,552.83	10,827.20		
01-014-50510	Other	Roger Solomon	-	-	-	-	-	-	
01-014-50610	Pensions-Retirees	Roger Solomon	-	-	-	-	-	-	
01-014-50710	Retirement - CERS	Roger Solomon	49,687.85	44,134.60	41,017.91	56,285.45	46,394.96	(9,890.49)	12% Pension Increase
01-014-50810	Uniforms	Roger Solomon	2,509.70	993.14	1,089.88	3,223.00	1,000.00	(2,223.00)	Reallocation of departmental organizational chart.
01-014-50811	Uniforms-NEW HIRE	Roger Solomon	-	-	-	-	-	-	
01-014-51120	Contract Labor-Bldg Repair	Roger Solomon	-	-	-	-	-	-	
01-014-51220	Equipment Rental	Roger Solomon	-	-	-	-	-	-	
01-014-51221	Technology Lease Payments	Tammie Carey	171.35	-	-	-	-	-	
01-014-51230	Freight/Shipping/Handling	Roger Solomon	34.42	-	-	100.00	100.00	-	
01-014-51310	Janitorial Service & Related	Roger Solomon	-	-	-	-	-	-	
01-014-51510	Physicals/Rests/Vaccines	Roger Solomon	-	167.00	(107.00)	107.00	107.00	-	
01-014-51610	Printing & Advertising	Roger Solomon	-	80.40	16.99	50.00	150.00	100.00	Business cards for admin
01-014-51735	Profess-Equip Repair/Maint	Roger Solomon	-	-	-	-	-	-	
01-014-51740	Profess-Computer Maint/Repair	Roger Solomon	-	-	-	-	-	-	
01-014-51745	Professional-Consultant	Roger Solomon	-	-	-	-	-	-	
01-014-51748	Profess-License Maint/Support	Roger Solomon	-	-	-	-	-	-	
01-014-51755	Profess-Equip Maint/Repair	Roger Solomon	-	-	-	150.00	175.00	25.00	
01-014-51765	Professional-Other	Roger Solomon	425.00	-	-	1,250.00	1,000.00	(250.00)	
01-014-51780	Profess-Vehicle Repair/Maint	Roger Solomon	2,314.90	79.32	644.96	3,500.00	1,800.00	(1,700.00)	Reallocation of departmental organizational chart; window tint (\$150 X 2)
01-014-51850	Test Analysis	Roger Solomon	-	-	-	-	-	-	
01-014-51875	PD Undercover Purchases	Roger Solomon	-	-	-	-	-	-	
01-014-51910	Utilities-Electric	Roger Solomon	459.33	-	-	-	-	-	
01-014-51920	Utilities-Nat Gas/Propane	Roger Solomon	68.03	-	-	-	-	-	
01-014-51940	Utilities-Communications	Roger Solomon	712.06	1,309.14	1,329.92	1,620.00	1,620.00	-	
01-014-51950	Utilities-Water/Sewer	Roger Solomon	-	-	-	-	-	-	
01-014-52020	Supplies-Bldg Maint/Repair	Roger Solomon	(6.71)	-	-	-	-	-	
01-014-52060	Supplies-Computer/Copier/Print	Roger Solomon	-	-	-	-	-	-	
01-014-52110	Equipment (Under \$2,000 Each)	Roger Solomon	-	-	-	-	-	-	
01-014-52120	Supplies-Equip Maint/Repair	Roger Solomon	-	-	-	150.00	150.00	-	
01-014-52250	Fuel, Oil, Fluids	Roger Solomon	6,615.00	2,009.04	1,837.23	2,600.00	2,000.00	(600.00)	Reallocation of departmental organizational chart
01-014-52310	Gravel/Rock	Roger Solomon	-	-	-	-	-	-	
01-014-52350	Supplies-Janitorial	Roger Solomon	-	-	-	50.00	50.00	-	

City of Franklin
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Original Budget Analysis for General Fund

GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY18 CY vs PY	Description
01-014-52700	Supplies-Office	Roger Solomon	-	-	-	-	-	-	
01-014-52750	Supplies-Other	Roger Solomon	76.42	-	-	150.00	175.00	25.00	
01-014-52840	Postage-Meter & Related	Roger Solomon	340.84	-	-	-	-	-	
01-014-52865	Supplies-Safety/Protective	Roger Solomon	-	-	-	-	-	-	
01-014-52890	Software	Roger Solomon	-	314.00	-	100.00	100.00	-	
01-014-52950	Vehicle-Supplies Repair/Maint	Roger Solomon	-	20.88	-	150.00	150.00	-	
01-014-53450	Coffee, Tea & Related	Roger Solomon	-	-	-	-	-	-	
01-014-53460	Conference/Train/School	Roger Solomon	215.00	1,683.85	1,075.00	700.00	700.00	-	
01-014-53470	Dues & Subscriptions	Roger Solomon	295.00	314.00	475.00	285.00	285.00	-	
01-014-53500	Easements	Roger Solomon	-	-	-	-	-	-	
01-014-53600	Miscellaneous	Roger Solomon	-	-	-	100.00	100.00	-	
01-014-53850	Travel/Lodging/Meals	Roger Solomon	1,926.13	1,409.06	499.74	2,500.00	2,500.00	-	
Police - Sworn - Patrol Expenditures									
01-015-50010	Compensation	Roger Solomon	639,711.81	711,811.80	742,581.76	831,567.12	872,043.82	40,476.71	COLA Salary Adjustment \$29,500 Total (Salary & Fringe effect); Reallocation of departmental organizational chart; increase patrol staff by 1
01-015-50060	Compensation-On Call Pay	Roger Solomon	-	-	-	-	-	-	
01-015-50070	Overtime-Non Salaried	Roger Solomon	117,937.78	91,420.51	74,529.64	105,921.25	88,971.64	(16,949.61)	
01-015-50071	Overtime-PD Security	Roger Solomon	-	-	17,950.94	15,000.00	15,000.00	-	
01-015-50080	Compensation-Deferred	Roger Solomon	-	-	-	-	-	-	
01-015-50110	FICA/Medicare	Roger Solomon	54,228.67	57,511.15	63,751.25	69,367.52	70,328.54	961.02	
01-015-50210	Insurance-Dental	Roger Solomon	3,610.47	4,944.02	5,240.76	4,377.20	5,153.68	776.48	
01-015-50220	Insurance-Life	Roger Solomon	4,599.64	5,457.95	5,713.84	4,558.82	4,956.12	397.30	
01-015-50230	Insurance-Medical	Roger Solomon	196,329.50	260,359.25	242,512.16	209,547.97	263,345.92	53,797.95	Medical Rate Increase 4.8% & available variance in level of medical coverage
01-015-50240	Insurance-Retirees	Roger Solomon	8,306.73	5,716.90	5,779.32	5,866.44	5,891.04	24.60	
01-015-50250	Insurance-Unemployment	Roger Solomon	49.26	-	3,746.21	1,904.49	270.66	(1,633.83)	
01-015-50260	Insurance-Workers Comp	Roger Solomon	46,582.01	31,837.37	30,039.18	24,305.44	30,995.52	6,690.08	
01-015-50280	Vacation	Roger Solomon	-	-	-	-	-	-	
01-015-50310	KLEFPF Incentive	Roger Solomon	51,028.10	59,933.36	79,096.68	84,095.13	106,858.40	22,763.27	12% Pension Increase
01-015-50510	Other	Roger Solomon	41.10	46.07	-	-	-	-	
01-015-50610	Pensions-Retirees	Roger Solomon	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	-	
01-015-50710	Retirement - CERS	Roger Solomon	252,920.59	257,839.17	237,062.76	268,465.33	341,036.30	72,570.97	12% Pension Increase
01-015-50810	Uniforms	Roger Solomon	11,891.40	14,763.79	10,036.78	23,804.03	7,800.00	(16,004.03)	17 officers X \$400 plus \$1,000 for variable needs; FY18 significant expenditure due to reoutfitting all officers with new uniform and vests vs belts Expected 5 new hires (and added additional patrolman) @ \$3500ea
01-015-50811	Uniforms-NEW HIRE	Roger Solomon	13,463.25	8,434.82	9,725.40	6,000.00	17,500.00	11,500.00	
01-015-51120	Contract Labor-Bldg Repair	Roger Solomon	-	-	-	-	-	-	
01-015-51220	Equipment Rental	Roger Solomon	-	4,050.00	7,800.00	7,900.00	7,800.00	(100.00)	Taser Program
01-015-51230	Freight/Shipping/Handling	Roger Solomon	394.89	681.17	622.59	900.00	900.00	-	
01-015-51310	Janitorial Service & Related	Roger Solomon	-	-	-	-	-	-	
01-015-51510	Physicals/Rests/Vaccines	Roger Solomon	654.00	721.00	700.00	341.00	400.00	59.00	
01-015-51610	Printing & Advertising	Roger Solomon	-	719.25	1,365.36	700.00	1,000.00	300.00	
01-015-51735	Profess-Backhoe Repair/Maint	Roger Solomon	-	-	-	-	-	-	
01-015-51740	Profess-Computer Maint/Repair	Roger Solomon	-	-	-	-	-	-	
01-015-51745	Professional-Consultant	Roger Solomon	-	-	-	-	-	-	
01-015-51748	Profess-License Maint/Support	Roger Solomon	190.00	-	-	2,078.40	-	(2,078.40)	Coding Error in FY2018; was reclassified
01-015-51755	Profess-Equip Maint/Repair	Roger Solomon	97.85	729.90	115.36	300.00	350.00	50.00	
01-015-51765	Professional-Other	Roger Solomon	1,642.00	720.00	1,258.00	750.00	750.00	-	
01-015-51770	Profess-Radio	Roger Solomon	-	-	-	400.00	400.00	-	

City of Franklin
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GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY18 CY vs PY	Description
									Reallocation of departmental organizational chart; increase patrol staff by 1; added window tint (150 X 21)
01-015-51780	Profess-Vehicle Repair/Maint	Roger Solomon	13,233.49	14,211.12	19,542.65	13,900.00	16,650.00	2,750.00	
01-015-51790	Mobile Data Terminal	Roger Solomon	3,260.80	5,064.92	3,815.56	4,500.00	4,500.00	-	
01-015-51850	Test Analysis	Roger Solomon	-	-	-	-	-	-	
01-015-51910	Utilities-Electric	Roger Solomon	-	-	-	-	-	-	
01-015-51920	Utilities-Nat Gas/Propane	Roger Solomon	-	-	-	-	-	-	
01-015-51940	Utilities-Communications	Roger Solomon	2,145.69	3,095.25	3,769.32	3,100.00	3,100.00	-	
01-015-51950	Utilities-Water/Sewer	Roger Solomon	-	-	42.65	-	-	-	
01-015-52020	Supplies-Bldg Main/Repair	Roger Solomon	-	-	2.00	-	-	-	
01-015-52060	Supplies-Computer/Copier/Print	Roger Solomon	-	122.88	368.65	350.00	350.00	-	
01-015-52110	Equipment (Under \$2,000 Each)	Roger Solomon	9,387.00	6,258.36	7,299.75	1,750.00	4,000.00	2,250.00	Purchase redman suit (\$1500) and evidence docking station (\$500)
01-015-52120	Supplies-Equip Maint/Repair	Roger Solomon	477.34	80.43	139.20	775.00	775.00	-	
01-015-52125	Equipment Backup Weapons	Roger Solomon	-	-	-	-	-	-	
01-015-52130	Firearms & Training	Roger Solomon	9,774.85	10,694.96	10,991.55	11,500.00	12,000.00	500.00	Inflation - increase in cost of ammunition Annual recertification training & K-9 vet boarding costs
01-015-52135	K-9 Program Costs	Roger Solomon	-	-	10,346.06	2,500.00	3,000.00	500.00	
01-015-52250	Fuel, Oil, Fluids	Roger Solomon	39,965.14	36,355.56	40,069.71	45,000.00	45,000.00	-	
01-015-52350	Supplies-Janitorial	Roger Solomon	-	-	-	-	-	-	
01-015-52700	Supplies-Office	Roger Solomon	-	28.97	9.08	-	-	-	
01-015-52750	Supplies-Other	Roger Solomon	1,563.82	1,113.53	1,666.78	1,600.00	1,600.00	-	
01-015-52810	Photo, Video & Related	Roger Solomon	211.34	77.41	354.79	100.00	100.00	-	
01-015-52840	Postage-Meter & Related	Roger Solomon	-	-	-	-	-	-	
01-015-52865	Supplies-Safety/Protective	Roger Solomon	490.36	675.99	1,033.16	300.00	2,100.00	1,800.00	Narcan (25) @ \$75ea
01-015-52890	Software	Roger Solomon	-	314.00	-	1,700.00	1,700.00	-	Evidence Management Database - 12 Mo License
01-015-52950	Vehicle-Supplies Repair/Maint	Roger Solomon	2,863.06	3,468.00	3,351.72	2,600.00	2,600.00	-	
01-015-53450	Coffee, Tea & Related	Roger Solomon	55.92	-	-	-	-	-	
01-015-53460	Conference/Train/School	Roger Solomon	627.83	1,075.00	2,430.00	5,900.00	5,500.00	(400.00)	
01-015-53470	Dues & Subscriptions	Roger Solomon	532.52	2,196.00	4,578.00	3,055.18	3,055.18	-	
01-015-53500	Easements	Roger Solomon	-	-	-	-	-	-	
01-015-53600	Miscellaneous	Roger Solomon	-	89.87	29.85	100.00	100.00	-	
01-015-53850	Travel/Lodging/Meals	Roger Solomon	5,281.51	5,039.41	3,262.64	9,500.00	9,000.00	(500.00)	
Police - Non Sworn - Administration Expenditures									
01-016-50010	Compensation	Roger Solomon	36,936.09	37,517.64	38,390.58	39,222.64	39,976.90	754.26	COLA Salary Adjustment ~\$1,000 Total (Salary & Fringe effect)
01-016-50060	Compensation-On Call Pay	Roger Solomon	-	-	-	-	-	-	
01-016-50070	Overtime-Non Salaried	Roger Solomon	109.17	216.24	111.93	400.25	1,135.87	735.62	
01-016-50080	Compensation-Deferred	Roger Solomon	-	-	-	-	-	-	
01-016-50110	FICA/Medicare	Roger Solomon	2,498.51	2,501.65	2,631.91	2,734.21	2,756.52	22.31	
01-016-50210	Insurance-Dental	Roger Solomon	149.18	242.76	242.76	241.41	201.76	(39.65)	
01-016-50220	Insurance-Life	Roger Solomon	248.68	276.36	220.08	219.32	208.00	(11.32)	
01-016-50230	Insurance-Medical	Roger Solomon	18,660.40	19,804.12	23,494.96	22,920.42	24,632.91	1,712.49	Medical Rate Increase 4.8% & available variance in level of medical coverage
01-016-50240	Insurance-Retirees	Roger Solomon	-	-	-	-	-	-	
01-016-50250	Insurance-Unemployment	Roger Solomon	2.29	-	121.03	79.69	10.69	(69.00)	
01-016-50260	Insurance-Workers Comp	Roger Solomon	185.75	92.84	134.98	141.88	80.42	(61.46)	
01-016-50280	Vacation	Roger Solomon	-	-	-	-	-	-	
01-016-50510	Other	Roger Solomon	617.50	570.04	469.88	-	-	-	
01-016-50610	Pensions-Retirees	Roger Solomon	-	-	-	-	-	-	
01-016-50710	Retirement - CERS	Roger Solomon	6,533.02	6,449.16	6,162.83	7,599.67	8,831.16	1,231.49	12% Pension Increase

City of Franklin
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Original Budget Analysis for General Fund

GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY18 CY vs PY	Description
01-016-50810	Uniforms	Roger Solomon	-	-	-	-	-	-	
01-016-50811	Uniforms-NEW HIRE	Roger Solomon	-	-	-	-	-	-	
01-016-51120	Contract Labor-Bldg Repair	Roger Solomon	3,484.71	3,339.15	3,434.04	2,417.00	2,400.00	(17.00)	
01-016-51220	Equipment Rental	Roger Solomon	-	-	-	1,800.00	-	(1,800.00)	FY18 was budgeted for tower lease site; no longer applicable
01-016-51221	Technology Lease Payments	Tammie Carey	1,884.85	2,346.10	3,685.20	2,339.20	2,338.80	(0.40)	
01-016-51230	Freight/Shipping/Handling	Roger Solomon	-	127.64	8.70	50.00	50.00	-	
01-016-51310	Janitorial Service & Related	Roger Solomon	5,115.00	5,580.00	5,586.00	5,580.00	5,580.00	-	
01-016-51510	Physicals/Rests/Vaccines	Roger Solomon	-	-	-	-	-	-	
01-016-51610	Printing & Advertising	Roger Solomon	2,087.53	1,161.03	472.21	750.00	750.00	-	
01-016-51735	Profess-Backhoe Repair/Maint	Roger Solomon	-	-	-	-	-	-	
01-016-51740	Profess-Computer Maint/Repair	Roger Solomon	-	-	-	-	-	-	
01-016-51745	Professional-Consultant	Roger Solomon	-	3,809.00	-	-	-	-	
01-016-51748	Profess-License Maint/Support	Roger Solomon	-	10,095.09	24,325.19	24,973.60	27,052.00	2,078.40	
01-016-51755	Profess-Equip Maint/Repair	Roger Solomon	585.03	460.41	890.34	3,040.00	1,000.00	(2,040.00)	FY18 included cost for conversion of tower/radio (analog vs digital)
01-016-51763	Profess-Central Dispatch	Roger Solomon	-	-	-	25,000.00	25,000.00	-	
01-016-51765	Professional-Other	Roger Solomon	30.00	873.84	857.90	1,178.18	1,178.18	-	
01-016-51780	Profess-Vehicle Repair/Maint	Roger Solomon	-	-	-	-	-	-	
01-016-51850	Test Analysis	Roger Solomon	-	-	-	-	-	-	
01-016-51910	Utilities-Electric	Roger Solomon	7,683.75	8,769.97	8,998.16	9,100.00	9,100.00	-	
01-016-51920	Utilities-Nat Gas/Propane	Roger Solomon	725.91	735.88	730.28	750.00	750.00	-	
01-016-51940	Utilities-Communications	Roger Solomon	10,812.19	9,799.24	9,776.56	9,700.00	9,700.00	-	
01-016-51950	Utilities-Water/Sewer	Roger Solomon	525.35	503.30	744.64	745.00	745.00	-	
01-016-52020	Supplies-Bldg Maint/Repair	Roger Solomon	520.55	2,853.29	415.90	1,750.00	2,500.00	750.00	Complete Landscaping and painting at Police Station
01-016-52060	Supplies-Computer/Copier/Print	Roger Solomon	2,899.11	2,146.01	1,551.26	2,100.00	2,100.00	-	
01-016-52110	Equipment (Under \$2,000 Each)	Roger Solomon	-	3,085.64	54.99	2,900.00	2,500.00	(400.00)	
01-016-52120	Supplies-Equip Maint/Repair	Roger Solomon	-	123.89	159.22	300.00	300.00	-	
01-016-52250	Fuel, Oil, Fluids	Roger Solomon	-	-	-	-	-	-	
01-016-52350	Supplies-Janitorial	Roger Solomon	1,639.96	1,584.48	1,076.29	1,500.00	1,500.00	-	
01-016-52700	Supplies-Office	Roger Solomon	2,590.94	2,522.61	2,324.22	2,500.00	2,500.00	-	
01-016-52750	Supplies-Other	Roger Solomon	26.10	220.69	538.50	400.00	400.00	-	
01-016-52840	Postage-Meter & Related	Roger Solomon	124.02	314.37	290.40	575.00	500.00	(75.00)	
01-016-52865	Supplies-Safety/Protective	Roger Solomon	-	181.50	59.00	-	-	-	

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GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY18 CY vs PY	Description
01-016-52890	Software	Roger Solomon	-	314.00	1,547.12	500.00	500.00	-	
01-016-52950	Vehicle-Supplies Repair/Maint	Roger Solomon	-	-	-	-	-	-	
01-016-53450	Coffee, Tea & Related	Roger Solomon	160.78	209.70	3.98	252.48	300.00	47.52	
01-016-53460	Conference/Train/School	Roger Solomon	-	-	-	-	-	-	
01-016-53470	Dues & Subscriptions	Roger Solomon	65.00	-	-	-	-	-	
01-016-53500	Easements	Roger Solomon	-	-	-	-	-	-	
01-016-53600	Miscellaneous	Roger Solomon	848.81	701.26	309.04	150.00	150.00	-	
01-016-53850	Travel/Lodging/Meals	Roger Solomon	57.56	-	6.04	131.36	131.36	-	
Code Enforcement Expenditures									
01-017-50010	Compensation	Kevin Allen	41,492.07	57,037.69	49,724.68	52,008.37	53,521.25	1,512.88	COLA Salary Adjustment ~\$1,300 Total (Salary & Fringe effect)
01-017-50060	Compensation-On Call Pay	Kevin Allen	-	-	-	-	-	-	
01-017-50070	Overtime-Non Salaried	Kevin Allen	4,903.03	-	-	-	-	-	
01-017-50080	Compensation-Deferred	Kevin Allen	-	476.78	-	-	-	-	
01-017-50110	FICA/Medicare	Kevin Allen	3,273.30	4,033.45	3,641.51	3,846.06	3,808.48	(37.58)	
01-017-50210	Insurance-Dental	Kevin Allen	207.00	154.60	242.64	245.15	255.84	10.69	
01-017-50220	Insurance-Life	Kevin Allen	305.76	350.04	336.94	277.87	263.64	(14.23)	
01-017-50230	Insurance-Medical	Kevin Allen	5,748.20	6,560.98	7,276.67	7,216.08	8,093.07	876.99	Medical Rate Increase 4.8% & available variance in level of medical coverage
01-017-50240	Insurance-Retirees	Kevin Allen	-	-	-	-	-	-	
01-017-50250	Insurance-Unemployment	Kevin Allen	2.77	-	202.39	99.77	13.92	(85.85)	
01-017-50260	Insurance-Workers Comp	Kevin Allen	4,835.52	2,954.69	4,113.82	2,283.28	1,568.58	(714.70)	
01-017-50280	Vacation	Kevin Allen	-	-	-	-	-	-	
01-017-50710	Retirement - CERS	Kevin Allen	8,180.64	9,745.66	8,832.25	9,499.36	10,851.88	1,352.52	12% Pension Increase
01-017-50810	Uniforms	Kevin Allen	287.45	239.98	288.89	500.00	500.00	-	
01-017-51221	Technology Lease Payments	Tammie Carey	460.46	502.32	421.14	472.01	480.00	7.99	
01-017-51230	Freight/Shipping/Handling	Kevin Allen	63.95	35.00	-	100.00	100.00	-	
01-017-51610	Printing & Advertising	Kevin Allen	61.10	295.74	-	500.00	500.00	-	
01-017-51745	Professional-Consultant	Kevin Allen	-	550.00	150.00	1,000.00	1,000.00	-	
01-017-51748	Profess-License Maint/Support	Tammie Carey	-	-	-	1,000.00	1,200.00	200.00	
01-017-51765	Professional-Other	Kevin Allen	-	-	15.00	-	-	-	
01-017-51780	Profess-Vehicle Repair/Maint	Kevin Allen	2,244.43	1,430.44	107.90	250.00	-	(250.00)	
01-017-51940	Utilities-Communications	Kevin Allen	529.89	620.88	540.28	600.00	600.00	-	
01-017-52110	Equipment (Under \$2,000 Each)	Kevin Allen	1,142.05	271.58	1,187.18	750.00	1,500.00	750.00	
01-017-52250	Fuel, Oil, Fluids	Kevin Allen	2,301.11	1,030.49	1,805.14	1,800.00	1,800.00	-	
01-017-52700	Supplies-Office	Kevin Allen	-	279.29	12.18	100.00	100.00	-	
01-017-52840	Postage-Meter & Related	Kevin Allen	-	-	-	-	-	-	
01-017-52890	Software	Kevin Allen	-	-	-	-	5,718.00	5,718.00	Code Enforcement Comcate Software Annual Licensing fee
01-017-52950	Vehicle-Supplies Repair/Maint	Kevin Allen	75.90	-	39.19	-	-	-	
01-017-53460	Conference/Train/School	Kevin Allen	-	1,056.90	100.00	750.00	3,000.00	2,250.00	Increased for building inspector certification

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GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY18 CY vs PY	Description
01-017-53470	Dues & Subscriptions	Kevin Allen	690.00	130.00	210.00	300.00	300.00	-	
01-017-53600	Miscellaneous	Kevin Allen	-	67.16	-	300.00	300.00	-	
01-017-53850	Travel/Lodging/Meals	Kevin Allen	-	1,987.76	512.80	750.00	3,000.00	2,250.00	Increased for building inspector certification
Fire Department Expenditures									
01-018-51920	Utilities-Nat Gas/Propane	Kenton Powell	863.70	589.30	146.27	675.00	675.00	-	
01-018-51950	Utilities-Water/Sewer	Kenton Powell	396.01	518.05	462.95	625.00	625.00	-	
01-019-51100	F-S Fire & Rescue Contract	Kenton Powell	258,062.00	260,126.40	1,61,947.28	267,448.17	273,064.58	5,616.41	2.1% Contractual Adjustment
Public Works Expenditures									
01-020-50010	Compensation	Chris Klotter/Darrell Mallory	362,097.08	299,543.96	302,086.94	296,421.60	296,868.68	447.08	COLA Salary Adjustment ~\$1,300 Total (Salary & Fringe effect)
01-020-50060	Compensation-On Call Pay	Chris Klotter/Darrell Mallory	11,522.56	8,893.36	9,796.34	8,900.97	8,691.17	(209.80)	
01-020-50070	Overtime-Non Salaried	Chris Klotter/Darrell Mallory	16,406.75	15,224.89	15,579.03	14,301.03	12,513.15	(1,787.88)	
01-020-50080	Compensation-Deferred	Chris Klotter/Darrell Mallory	-	-	-	-	-	-	
01-020-50110	FICA/Medicare	Chris Klotter/Darrell Mallory	27,187.09	22,510.00	23,541.14	23,021.23	21,880.56	(1,140.67)	
01-020-50210	Insurance-Dental	Chris Klotter/Darrell Mallory	2,265.51	2,124.15	2,053.97	1,881.01	1,730.17	(150.84)	
01-020-50220	Insurance-Life	Chris Klotter/Darrell Mallory	2,773.43	2,175.11	2,004.98	1,644.05	1,534.00	(110.05)	
01-020-50230	Insurance-Medical	Chris Klotter/Darrell Mallory	93,787.20	94,913.78	96,761.62	96,117.13	101,922.62	5,805.49	Medical Rate Increase 4.8% & available variance in level of medical coverage
01-020-50240	Insurance-Retirees	Chris Klotter/Darrell Mallory	-	-	-	-	-	-	
01-020-50250	Insurance-Unemployment	Chris Klotter/Darrell Mallory	23.65	-	1,266.68	654.29	82.46	(571.83)	
01-020-50260	Insurance-Workers Comp	Chris Klotter/Darrell Mallory	35,778.82	37,405.99	27,362.73	23,937.54	18,776.32	(5,161.22)	
01-020-50280	Vacation	Chris Klotter/Darrell Mallory	-	-	-	-	-	-	
01-020-50310	KLEFPF Incentive	Darrell Mallory	-	-	-	-	-	-	
01-020-50510	Other - Capitalized Labor	Darrell Mallory	-	-	-	-	-	-	
01-020-50511	Capitalized Mtls & Equipment	Darrell Mallory	-	-	-	-	-	-	
01-020-50610	Pensions-Retirees	Chris Klotter/Darrell Mallory	-	-	-	-	-	-	
01-020-50710	Retirement - CERS	Darrell Mallory	68,768.23	54,583.07	52,233.85	61,126.09	68,128.84	7,002.75	12% Pension Increase
01-020-50810	Uniforms	Darrell Mallory	2,064.46	1,576.56	2,517.17	2,444.92	2,343.64	(101.28)	
01-020-50811	Uniforms-NEW HIRE	Darrell Mallory	-	-	-	-	-	-	
01-020-50999	Capitalized Labor	Darrell Mallory	-	-	-	-	-	-	
01-020-51120	Contract Labor-Bldg Repair	Darrell Mallory	420.00	-	-	-	-	-	
01-020-51220	Equipment Rental	Darrell Mallory	3,045.00	750.00	202.35	-	1,600.00	1,600.00	Auger rental
01-020-51221	Technology Lease Payments	Tammie Carey	675.62	1,428.26	2,022.16	1,652.00	1,504.32	(147.68)	
01-020-51230	Freight/Shipping/Handling	Darrell Mallory	1,027.41	839.15	700.08	550.00	500.00	(50.00)	
01-020-51310	Janitorial Service & Related	Darrell Mallory	-	-	-	-	-	-	
01-020-51510	Physicals/Rests/Vaccines	Darrell Mallory	277.00	210.00	545.00	270.00	400.00	130.00	CDL physicals
01-020-51610	Printing & Advertising	Darrell Mallory	87.00	83.50	840.45	100.00	100.00	-	Bid Advertisements
01-020-51735	Profess-Backhoe Repair/Maint	Darrell Mallory	10,408.68	2,061.29	-	-	4,000.00	4,000.00	Chart of Accounts Reclassification
01-020-51740	Profess-Computer Maint/Repair	Darrell Mallory	-	-	-	-	-	-	
01-020-51745	Professional-Consultant	Darrell Mallory	-	-	-	-	-	-	
01-020-51748	Profess-License Maint/Support	Tammie Carey	1,581.52	4,917.48	2,836.49	1,573.80	3,600.00	2,026.20	
01-020-51755	Profess-Equip Maint/Repair	Darrell Mallory	20,517.54	18,630.91	15,193.71	24,500.00	16,000.00	(8,500.00)	Chart of Accounts Reclassification
01-020-51765	Professional-Other	Darrell Mallory	3,900.04	1,352.59	1,536.98	888.93	1,500.00	611.07	
01-020-51775	Prof-Storm Sewer	Darrell Mallory	1,400.00	-	-	-	-	-	
01-020-51780	Profess-Vehicle Repair/Maint	Darrell Mallory	29,182.25	9,929.70	8,411.24	8,500.00	6,000.00	(2,500.00)	Based on current expenditures and newer fleet
01-020-51835	Street Sweeping	Darrell Mallory	-	-	-	-	-	-	
01-020-51850	Test Analysis	Darrell Mallory	121.00	-	-	-	-	-	
01-020-51910	Utilities-Electric	Darrell Mallory	4,117.92	4,106.12	4,822.32	4,750.00	4,500.00	(250.00)	

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01-020-51920	Utilities-Nat Gas/Propane	Darrell Mallory	2,230.11	1,432.31	1,795.15	2,000.00	2,000.00	-	
01-020-51930	Utilities- St Traffic Lights	Darrell Mallory	107,421.06	106,337.61	110,156.28	115,000.00	123,000.00	8,000.00	Trended average plus additional lights on 31-W
01-020-51940	Utilities-Communications	Darrell Mallory	7,129.04	7,528.71	7,832.85	8,000.00	8,000.00	-	
01-020-51950	Utilities-Water/Sewer	Darrell Mallory	186.64	29.16	29.16	100.00	275.00	175.00	
01-020-52010	Supplies-Backhoe Repair/Maint	Darrell Mallory	-	96.40	-	-	1,000.00	1,000.00	
01-020-52013	Supplies - Beautification	Darrell Mallory	-	-	-	2,000.00	3,000.00	1,000.00	Paint purchase
01-020-52015	Supplies-Brush Program	Darrell Mallory	286.15	-	-	250.00	500.00	250.00	Miscellaneous
01-020-52020	Supplies-Bldg Maint/Repair	Darrell Mallory	702.19	2,486.58	106.96	2,850.00	2,000.00	(850.00)	5 year average
01-020-52060	Supplies-Computer/Copier/Print	Darrell Mallory	67.94	131.96	-	-	250.00	250.00	
		Darrell Mallory/Kenny Massey/Michael							Transferred operational expenditures from FMU
01-020-52080	Concrete	Ranburger	-	-	-	-	7,500.00	7,500.00	022 & 026 (Offset with increase in Overhead)
		Darrell Mallory/Kenny Massey/Michael							Transferred operational expenditures from FMU
01-020-52090	Supplies - Asphalt	Ranburger	-	-	-	-	17,000.00	17,000.00	022 & 026 (Offset with increase in Overhead)
01-020-52110	Equipment (Under \$2,000 Each)	Darrell Mallory	8,438.39	3,862.72	3,268.72	3,500.00	3,500.00	-	Weedeaters, blowers, rakes, chainsaws
01-020-52120	Supplies-Equip Maint/Repair	Darrell Mallory	13,725.43	6,325.65	11,828.88	4,300.00	7,500.00	3,200.00	
01-020-52250	Fuel, Oil, Fluids	Darrell Mallory	39,515.00	19,595.85	20,916.26	18,000.00	20,000.00	2,000.00	
01-020-52310	Gravel/Rock	Darrell Mallory	-	-	-	-	-	-	
		Darrell Mallory/Kenny Massey/Michael							Transferred operational expenditures from FMU
01-020-52311	Supplies Yard Repairs	Ranburger	1,000.00	700.11	-	1,000.00	3,650.00	2,650.00	022 & 026 (Offset with increase in Overhead)
01-020-52330	Herbicides	Darrell Mallory	269.97	449.95	524.94	400.00	500.00	100.00	
01-020-52350	Supplies-Janitorial	Darrell Mallory	967.16	1,241.28	1,305.34	1,400.00	1,200.00	(200.00)	Began purchasing more concentrated and effective spray
01-020-52610	Mosquito Control	Darrell Mallory	16,320.32	13,363.90	9,192.05	10,000.00	14,000.00	4,000.00	Chart of Accounts Reclassification
01-020-52615	Supplies-Mowing Program	Darrell Mallory	1,085.52	852.55	-	-	2,500.00	2,500.00	
01-020-52625	Supplies-Code Enf Mowing/Clean	Kevin Allen	3,077.35	2,382.66	1,813.23	3,000.00	3,000.00	-	
01-020-52700	Supplies-Office	Darrell Mallory	103.48	244.55	9.40	200.00	200.00	-	
01-020-52750	Supplies-Other	Darrell Mallory	2,984.24	2,309.68	797.09	1,500.00	1,500.00	-	
01-020-52840	Postage-Meter & Related	Darrell Mallory	9.95	12.65	-	-	-	-	
01-020-52865	Supplies-Safety/Protective	Darrell Mallory	6,893.45	3,069.00	2,729.41	4,000.00	3,000.00	(1,000.00)	
01-020-52867	Salt & Snow Removal	Darrell Mallory	7,981.45	18,337.36	-	5,700.00	9,200.00	3,500.00	Increase surplus purchases in FY2019
01-020-52880	Signs & Barricades	Darrell Mallory	7,476.23	7,513.71	7,922.42	10,500.00	10,000.00	(500.00)	Aggressive rehab and replacement of street signs;
01-020-52885	Small Tools & Equipment	Darrell Mallory	181.36	621.94	379.07	475.00	500.00	25.00	annual sign maintenance
		Chris Klotter/Darrell Mallory							Miscellaneous tools
01-020-52890	Software	Darrell Mallory	-	999.00	2,714.12	3,000.00	1,600.00	(1,400.00)	ArcGIS licenses
01-020-52895	Supplies-Storm Crew	Darrell Mallory	10,310.24	-	-	-	-	-	
01-020-52898	Landfill Maintenance	Darrell Mallory	-	-	-	-	-	-	
01-020-52905	Supplies-Leaf Program	Darrell Mallory	277.98	622.82	-	108.02	-	(108.02)	Chart of Accounts Reclassification
01-020-52950	Vehicle-Supplies Repair/Maint	Darrell Mallory	3,113.21	2,200.05	2,372.34	3,500.00	3,000.00	(500.00)	
01-020-53450	Coffee, Tea & Related	Darrell Mallory	-	592.52	423.55	530.00	450.00	(80.00)	
		Darrell Mallory/Chris Klotter							Stormwater Certification & Street Inspector
01-020-53460	Conference/Train/School	Klotter	1,466.00	2,525.30	963.75	2,250.00	2,000.00	(250.00)	Training
01-020-53470	Dues & Subscriptions	Darrell Mallory	141.99	344.49	894.86	243.99	250.00	6.01	
01-020-53500	Easements	Darrell Mallory	-	-	-	-	-	-	
01-020-53600	Miscellaneous	Darrell Mallory	947.49	1,027.88	389.96	-	-	-	
01-020-53601	Miscellaneous-Atmos St Repair	Darrell Mallory	-	(4,657.50)	(213.14)	(507.13)	-	507.13	
		Darrell Mallory/Chris Klotter							Stormwater Certification & Street Inspector
01-020-53850	Travel/Lodging/Meals	Klotter	454.27	1,671.99	613.52	1,800.00	1,800.00	-	Training
Community Services Expenditures									
01-050-50010	Compensation-Human Rights Com	Kenton Powell/Sh Shaunna Cornwell	9,922.97	10,080.45	7,819.20	8,695.38	9,525.06	829.68	
01-050-50110	FICA/Medicare-Human Rights Com	Kenton Powell/Sh Shaunna Cornwell	758.98	771.10	598.34	665.19	726.96	61.77	
01-050-50250	Insurance-Unemployment	Kenton Powell/Sh Shaunna Cornwell	-	-	8.64	16.26	16.26	-	
01-050-56112	Comm Action of So Ky Sr Center	Kenton Powell/Sh Shaunna Cornwell	-	-	-	-	-	-	
01-050-56115	F-S Arts Council	Kenton Powell/Sh Shaunna Cornwell	10,000.00	10,000.00	15,000.00	5,000.00	-	(5,000.00)	Prefunded in FY2018 Budget
01-050-56120	Bradd Aging Program	Kenton Powell/Sh Shaunna Cornwell	4,000.00	2,000.00	-	2,000.00	2,000.00	-	

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01-050-56125	Boys & Girls Club of F-S	Kenton Powell/Sh aunna Cornwell	25,000.00	25,000.00	25,000.00	25,000.00	35,000.00	10,000.00	
01-050-56130	F-S Chamber of Commerce	Kenton Powell/Sh aunna Cornwell	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	-	
01-050-56140	F-S Planning & Zoning	Kenton Powell/Sh aunna Cornwell	75,970.75	61,729.00	47,948.50	117,850.00	113,826.00	(4,024.00)	
01-050-56145	Safe Routes to School Ed	Kenton Powell/Sh aunna Cornwell	-	-	-	-	-	-	
01-050-56150	F-S Reniaissance	Kenton Powell/Sh aunna Cornwell	10,000.00	5,000.00	5,000.00	5,000.00	-	(5,000.00)	Prefunded in FY2018 Budget
01-050-56152	Tea 21 Match-FS Reniaissance	Kenton Powell/Sh aunna Cornwell	-	-	-	-	-	-	
01-050-56165	Franklin African/AM Museum	Kenton Powell/Sh aunna Cornwell	-	-	-	5,036.59	-	(5,036.59)	No request in FY19; FY2018 contribution was for payoff of indebtedness
01-050-56167	Franklin Human Rights Commiss	Kenton Powell/Sh aunna Cornwell	10,000.00	5,000.00	5,000.00	5,000.00	-	(5,000.00)	Prefunded in FY2018 Budget
01-050-56168	Human Rights Comm Payroll	Kenton Powell/Sh aunna Cornwell	-	-	-	-	-	-	
01-050-56169	Human Rights Comm Unemp Ins	Kenton Powell/Sh aunna Cornwell	0.59	-	25.54	-	-	-	
01-050-56170	Good Samaritan	Kenton Powell/Sh aunna Cornwell	13,000.00	8,000.00	8,000.00	8,000.00	-	(8,000.00)	Prefunded in FY2018 Budget
01-050-56175	Tourism	Kenton Powell/Sh aunna Cornwell	-	-	-	-	-	-	
01-050-56176	On Track Program	Kenton Powell/Sh aunna Cornwell	10,000.00	10,000.00	-	20,000.00	-	(20,000.00)	Prefunded in FY2018 Budget
01-050-56180	Hope Harbor	Kenton Powell/Sh aunna Cornwell	10,000.00	5,000.00	5,000.00	5,000.00	-	(5,000.00)	Prefunded in FY2018 Budget
01-050-56200	Parks & Recreation	Kenton Powell/Sh aunna Cornwell	175,398.70	202,758.74	192,495.27	225,000.00	225,000.00	-	
01-050-56210	F-S Fair Board	Kenton Powell/Sh aunna Cornwell	-	-	-	-	-	-	
01-050-56250	F-S Pool Contingency	Kenton Powell/Sh aunna Cornwell	-	-	-	-	-	-	
01-050-56255	KY State Fair	Kenton Powell/Sh aunna Cornwell	-	-	-	-	-	-	
01-050-56256	Gallery on the Square	Kenton Powell/Sh aunna Cornwell	10,000.00	5,000.00	10,000.00	10,000.00	-	(10,000.00)	Prefunded in FY2018 Budget
01-050-56260	Southern KY Drug Task Force	Kenton Powell/Sh aunna Cornwell	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	-	
01-050-56263	Simpson County - K9 Dog	Kenton Powell/Sh aunna Cornwell	-	-	-	-	-	-	
01-050-56264	Animal Control	Kenton Powell/Sh aunna Cornwell	-	-	-	5,000.00	21,000.00	16,000.00	
01-050-56265	Habitat for Humanity	Kenton Powell/Sh aunna Cornwell	10,000.00	6,300.00	-	-	-	-	
01-050-56270	Community Projects	Kenton Powell/Sh aunna Cornwell	1,691.92	4,943.10	8,799.72	77,427.29	17,500.00	(59,927.29)	
01-050-56275	Old Hospital Fire Costs	Kenton Powell/Sh aunna Cornwell	-	-	-	-	-	-	
01-050-56280	Old Hospital Grant Project	Kenton Powell/Sh aunna Cornwell	-	-	-	-	-	-	
01-050-56281	Grant - Local Grant Exp	Kenton Powell/Sh aunna Cornwell	8,210.58	-	-	-	-	-	
01-050-56300	S C Board of ED-Record Meeting	Kenton Powell/Sh aunna Cornwell	-	-	-	-	-	-	
01-050-56306	Property Condemnation	Kevin Allen	12,994.47	17,043.42	20,230.06	20,000.00	20,000.00	-	
Debt Service Expenditures									
01-071-58372	Interest Huntington 2009 GO	Shaunna Cornwell	55,500.00	48,945.00	41,520.00	33,870.00	25,245.00	(8,625.00)	Per Debt Service Schedules - Expected to Refund in October 2018
01-071-58379	Interest-Ind Auth World Color	Shaunna Cornwell	77,695.18	73,756.00	35,479.42	-	-	-	
01-071-58458	Principal- 2009 GO Bond	Shaunna Cornwell	240,000.00	245,000.00	250,000.00	260,000.00	270,000.00	10,000.00	Per Debt Service Schedules - Expected to Refund in October 2018
01-071-58459	Principal Ind Auth World Color	Shaunna Cornwell	180,304.82	184,244.00	3,136,426.00	-	-	-	
Intergovernmental Appropriations									

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01-073-62011	Transfer Out - Fiber Fund	Shaunna Cornwell	246,107.74						
01-073-62100	Cemetery Fund Appropriation	Shaunna Cornwell	183,000.00	183,000.00	183,000.00	183,000.00	183,000.00	-	
01-073-62120	CDBG Fund Appropriation	Shaunna Cornwell	-	-	-	-	-	-	
01-073-62200	Municipal Util Appropriation	Shaunna Cornwell	-	-	-	-	-	-	
01-073-62300	Sanitation Fund Appropriation	Shaunna Cornwell	-	-	-	-	100,000.00	100,000.00	
01-073-62700	Stormwater Fund Appropriation	Shaunna Cornwell	-	99,996.00	99,999.96	99,999.97	100,000.00	0.03	
Capital Expenditures Expenditures									
01-011-73550	Reserve for Capital Improvmt	Kenton Powell	-	-	-	110,000.00	117,500.00	7,500.00	
01-011-74100	Buildings - Gen Govt	Kenton Powell	-	40,852.12	25,982.36	17,800.00	-	(17,800.00)	
01-011-74200	Equipment - Gen Govt	Kenton Powell	16,915.01	21,215.00	71,045.13	79,807.20	10,000.00	(69,807.20)	
01-011-74300	Land & Improvmnts-Gen Govt	Kenton Powell	-	159,860.04	27,000.00	-	-	-	
01-011-74400	Plant In Service - Gen Govt	Kenton Powell	-	-	-	-	-	-	
01-011-74500	Vehicles - Gen Govt	Kenton Powell	-	-	31,034.00	-	-	-	
		Chris Klotter/Darrell							
01-020-75100	Buildings - Pub Works	Mallory	-	-	46,572.00	-	8,000.00	8,000.00	
		Chris Klotter/Darrell							
01-020-75200	Equipment - Pub Works	Mallory	22,060.00	-	18,977.62	15,720.00	7,850.00	(7,870.00)	
		Chris Klotter/Darrell							
01-020-75300	Land & Improvmnts - Pub Works	Mallory	-	-	8,039.01	-	-	-	
		Chris Klotter/Darrell							
01-020-75400	Plant In Service - Pub Works	Mallory	25,599.57	-	-	-	-	-	
		Chris Klotter/Darrell							
01-020-75500	Vehicles - Pub Works	Mallory	17,306.17	122,779.90	103,229.97	-	-	-	
01-016-76100	Buildings - Police	Roger Solomon	-	-	-	4,700.00	-	(4,700.00)	
01-016-76200	Equipment - Police	Roger Solomon	8,159.46	18,570.72	77,570.92	73,652.83	100,000.00	26,347.17	
01-016-76300	Land & Improvmnts - Police	Roger Solomon	-	-	-	-	-	-	
01-016-76400	Plant In Service - Police	Roger Solomon	-	-	-	-	-	-	
01-016-76500	Vehicles - Police	Roger Solomon	34,863.59	141,392.77	127,659.26	94,531.18	94,200.00	(331.18)	
01-018-77100	Buildings - Fire	Kenton Powell	-	-	-	-	-	-	
01-018-77200	Equipment - Fire	Kenton Powell	-	-	-	-	-	-	
01-018-77300	Land & Improvmnts - Fire	Kenton Powell	-	-	19,440.00	-	-	-	
01-018-77400	Plant In Service - Fire	Kenton Powell	-	-	-	-	-	-	
01-018-77500	Vehicles - Fire	Kenton Powell	-	-	-	-	-	-	
		Kenton Powell/Shanuna Cornwell							
01-050-78100	Buildings - Comm Serv.	Cornwell	-	-	-	-	-	-	
		Kenton Powell/Shanuna Cornwell							
01-050-78200	Equipment - Comm Serv	Cornwell	-	-	-	-	-	-	
		Kenton Powell/Shanuna Cornwell							
01-050-78300	Land & Improvmnts-Comm Serv	Cornwell	-	-	-	-	-	-	
		Kenton Powell/Shanuna Cornwell							
01-050-78400	Plant In Service - Comm Serv	Cornwell	-	-	-	-	-	-	
		Kenton Powell/Shanuna Cornwell							
01-050-78500	Vehicles - Comm Serv	Cornwell	-	-	-	-	-	-	
			6,335,072.29	6,584,559.28	9,593,590.42	6,786,984.89	6,937,234.97	150,250.07	
			639,862.53	3,204,344.48	1,195,542.46	337,828.43	245,448.78	(92,379.64)	

City of Franklin
Budgeted Changes to Franklin Municipal Utility Fund Balance
Fiscal Year Ended June 30, 2019

Fund Balance, Beginning of Year	18,640,817.00	17,756,722.00	18,259,066.00	19,600,046.68	19,896,753.27	
	Actual FY15	Actual FY16	Actual FY17	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY
Budgeted Revenue						
Charges for Services - Water	2,320,162.75	2,532,406.30	2,671,296.71	2,800,750.00	2,926,250.00	125,500.00
Charges for Services - Wastewater	2,057,830.77	2,267,169.28	2,452,479.19	2,532,641.12	2,658,000.00	125,358.88
Fines & Forfeitures	134,394.84	138,915.96	129,278.11	176,500.73	176,500.73	-
Debt Proceeds	-	-	1,153,801.37	-	-	-
Grants	60,982.62	96,711.60	1,134,833.59	82,357.25	-	(82,357.25)
Miscellaneous Revenue	24,084.34	23,577.24	15,619.62	36,600.00	33,600.00	(3,000.00)
Total Budgeted Revenue	4,597,455.32	5,058,780.38	7,557,308.59	5,628,849.10	5,794,350.73	165,501.63
	Actual FY15	Actual FY16	Actual FY17	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY
Budgeted Expenditures						
FMU - Administrative - Wages & FICA	-	-	75,000.17	102,085.00	107,848.47	5,763.47
FMU - Administrative - Medical/Fringe	-	(23.83)	16,415.57	20,629.38	19,216.05	(1,413.33)
FMU - Administrative - Retirement	-	-	3,888.21	18,178.88	21,577.92	3,399.04
FMU - Administrative - Operational Costs	-	-	2,210.13	26,834.31	55,104.84	28,270.53
Water - Treatment Plant - Wages & FICA	226,834.90	229,488.92	272,794.69	288,477.93	292,597.16	4,119.23
Water - Treatment Plant - Medical/Fringe	77,082.94	78,567.81	89,321.84	89,099.57	91,801.51	2,701.94
Water - Treatment Plant - Retirement	38,593.71	37,868.64	42,071.02	52,786.68	59,990.68	7,204.00
Water - Treatment Plant - Operational Costs	448,378.81	377,023.47	465,288.90	422,866.09	474,385.63	51,519.54
Water - Distribution - Wages & FICA	312,766.97	326,944.74	209,578.24	211,834.88	216,961.67	5,126.79
Water - Distribution - Medical/Fringe	74,865.13	89,589.84	68,013.49	73,903.45	83,552.21	9,648.76
Water - Distribution - Retirement	50,587.42	49,975.68	46,449.60	36,549.37	44,800.44	8,251.07
Water - Distribution - Operational Costs	220,696.00	219,794.73	169,679.44	215,022.68	232,041.11	17,018.43
Water - Distribution - Inventory Adjustment	(32,887.55)	18,536.09	25,354.44	-	-	-
Water - Meter Read - Wages & FICA	44,266.19	44,484.81	45,075.48	48,687.59	51,942.33	3,254.74
Water - Meter Read - Medical/Fringe	12,038.07	8,520.60	10,388.32	9,379.54	9,894.79	515.25
Water - Meter Read - Retirement	8,511.44	8,321.84	7,830.09	8,716.05	10,445.24	1,729.19
Water - Meter Read - Operational Costs	161,123.90	193,419.41	130,489.46	101,216.95	159,442.08	58,225.13
Wastewater Plant - Wages & FICA	160,811.69	194,559.89	157,180.99	162,834.90	162,549.20	(285.70)
Wastewater Plant - Medical/Fringe	65,996.68	69,178.77	63,400.99	47,852.63	51,040.66	3,188.03
Wastewater Plant - Retirement	30,117.86	32,004.16	32,116.86	31,507.58	35,053.92	3,546.34
Wastewater Plant - Operational Costs	347,858.26	492,557.84	547,386.40	461,299.56	463,146.88	1,847.32
Collections - Wages & FICA	187,301.98	194,480.66	192,278.06	163,635.43	164,256.32	620.89
Collections - Medical/Fringe	59,539.08	61,325.53	64,461.17	54,604.50	57,694.06	3,089.56
Collections - Retirement	30,902.14	31,098.29	32,587.78	29,282.11	33,002.84	3,720.73
Collections - Operational Costs	106,281.69	65,748.12	83,809.20	112,636.94	174,816.16	62,179.22
Intergovernmental Expenditures	500,000.04	554,100.00	658,286.00	723,562.50	700,000.00	(23,562.50)
Debt Service	575,253.07	563,861.38	574,573.86	499,539.26	505,248.76	5,709.50
Capital Outlay - FMU Admin	-	-	-	-	35,000.00	35,000.00
Capital Outlay - Water Treatment Plant	55,367.27	56,558.78	98,611.47	109,179.21	107,000.00	(2,179.21)

City of Franklin
 Budgeted Changes to Franklin Municipal Utility Fund Balance
 Fiscal Year Ended June 30, 2019

Fund Balance, Beginning of Year	18,640,817.00	17,756,722.00	18,259,066.00	19,600,046.68	19,896,753.27	
	Actual FY15	Actual FY16	Actual FY17	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY
Capital Outlay - Distribution	28,421.47	166,068.13	49,367.40	275,175.00	190,500.00	(84,675.00)
Capital Outlay - Meter Read	-	-	-	-	-	-
Capital Outlay - Wastewater Plant	46,500.43	22,557.88	99,216.76	154,425.34	25,000.00	(129,425.34)
Capital Outlay - Collections	582,947.32	380,032.44	1,883,201.88	641,939.20	313,622.00	(328,317.20)
Capital Outlay - Contingency	-	-	-	138,400.00	330,000.00	191,600.00
Total Budgeted Expenditures	4,420,156.91	4,566,644.62	6,216,327.91	5,332,142.51	5,279,532.90	(52,609.61)
Net Change in Fund Balance	177,298.41	492,135.76	1,340,980.68	296,706.59	514,817.83	218,111.24
Fund Balance, End of Year	18,818,115.41	18,248,857.76	19,600,046.68	19,896,753.27	20,411,571.10	

City of Franklin
Fiscal Year Ending June 30, 2019
Original Budget Analysis for Utility Fund (Franklin Municipal Utilities)

GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY	Comments
FMU Revenue									
02-011-40075 Credit Card Fees			-	-	-	-	-	-	
02-011-40500 Cash Over/Short			-	-	-	-	-	-	
02-011-46160 Insurance Proceeds/Incl Fire			-	-	-	-	-	-	
02-011-46180 Investment Income			-	-	-	-	-	-	
02-011-46200 Miscellaneous Income			-	-	-	-	-	-	
02-021-40050 Allowance for Uncollectible AR			(9,582.42)	(8,000.01)	(4,926.99)	(8,500.00)	(8,500.00)	-	
02-021-40060 Bad Debt Account Collections			261.78	(767.49)	(20.13)	500.00	500.00	-	
02-021-40070 Disconnect/Reconnect Fees			40,725.00	35,100.00	32,028.27	41,500.00	41,500.00	-	
02-021-40075 Credit Card Fees			28.40	339.09	479.78	14,500.00	14,500.00	-	Chart of Accounts Reclassification Increased Accuracy through New Billing System & customer based growth
02-021-40150 Penalty Charges			93,666.67	103,815.29	97,248.50	135,000.00	135,000.00	-	
02-021-40151 Penalty Adjustments			3.17	0.67	1.34	0.73	0.73	-	
02-021-40210 Water Sales			2,306,597.21	2,478,515.67	2,629,773.69	2,770,500.00	2,908,000.00	137,500.00	1/1/19 5% Rate Increase per Ordinance; Residential, Commercial & Industrial Growth
02-021-40211 Water Sale-Adjustments			(347.83)	174.32	(71.61)	(750.00)	(750.00)	-	
02-021-40220 Water Sales-Out of City			-	-	-	-	-	-	
02-021-40230 Water Tap Fees			22,734.01	53,159.81	45,541.75	37,000.00	25,000.00	(12,000.00)	Significant Growth in FY2018 & FY2019 Expected, however, settlers only, not taps
02-021-40240 Water Main Inspections			500.00	9,324.00	1,000.00	2,000.00	2,000.00	-	
02-021-40500 Cash Over/Short			(84.87)	39.92	12.44	50.00	50.00	-	
02-021-46160 Insurance Proceeds/Incl Fire			-	-	-	-	-	-	
02-021-46180 Investment Income			6,122.73	5,507.81	6,326.47	7,000.00	7,000.00	-	
02-021-46200 Miscellaneous Income			12,402.39	11,017.43	4,481.72	7,500.00	4,500.00	(3,000.00)	
02-021-46210 Enernoc Revenue			3,085.74	2,308.99	3,904.48	2,750.00	2,750.00	-	
02-021-46220 Proceeds for Sale of Assets			1,004.95	1,108.00	-	1,500.00	1,500.00	-	
02-021-46225 Gain or Loss on Asset Disposal			-	-	-	-	-	-	
02-021-47120 Cost of Issuance Rebate			-	-	-	-	-	-	
02-021-47130 2009 Bond Proceeds			-	-	-	-	-	-	
02-021-47150 2012 Bond Proceeds			-	-	1,153,801.37	-	-	-	
02-021-47360 State Govt Grant			-	-	-	-	-	-	
02-022-46200 Miscellaneous Income			-	-	414.73	300.00	300.00	-	
02-022-48000 Contribution KY Transportation			-	-	-	-	-	-	
02-024-40060 Bad Debt Account Collections			-	-	-	-	-	-	
02-024-40170 Pretreat Fines/Penalties			-	-	-	-	-	-	
02-024-40190 Surcharges-Compatibles			43,557.40	66,178.85	54,955.20	40,000.00	40,000.00	-	1/1/19 5% Rate Increase per Ordinance; Residential, Commercial & Industrial Growth; Reallocated Outside City vs Inside City Revenue
02-024-40310 Wastewater-Charges			1,993,270.34	2,171,887.54	2,343,258.79	2,299,641.12	2,365,000.00	65,358.88	
02-024-40311 Wastewater-Adjustments			-	2.40	51.77	(2,500.00)	(2,500.00)	-	Reallocated Outside City vs Inside City Revenue Allocations
02-024-40320 Waste Charges-Out of City			27,005.45	32,680.50	42,780.41	200,000.00	260,000.00	60,000.00	
02-024-40330 Wastewater Tap Fees			3,080.00	2,920.00	13,220.00	2,500.00	2,500.00	-	
02-024-40340 Waste Coll System Inspections			500.00	1,500.00	3,140.00	3,000.00	3,000.00	-	
02-024-40350 Allowance for Uncollectible AR			(9,582.42)	(8,000.01)	(4,926.98)	(10,000.00)	(10,000.00)	-	
02-024-46160 Insurance Proceeds/Incl Fire			-	-	-	-	-	-	
02-024-46200 Miscellaneous Income			1,525.00	3,006.00	-	2,500.00	2,500.00	-	
02-024-46220 Proceeds for Sale of Assets			-	250.00	-	500.00	500.00	-	
02-024-46225 Gain or Loss on Asset Disposal			-	-	-	-	-	-	
02-024-47140 2009 Bond Proceeds			-	-	-	-	-	-	
02-024-47220 Industrial Authority Revenue			-	-	-	-	-	-	
02-024-47360 State Govt Grant			-	-	97,000.00	-	-	-	
02-024-48000 Contribution KY Transportation			60,982.62	96,711.60	22,333.59	-	-	-	
02-026-46225 Gain or Loss on Asset Disposal			-	-	-	-	-	-	

City of Franklin
Fiscal Year Ending June 30, 2019
Original Budget Analysis for Utility Fund (Franklin Municipal Utilities)

GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY	Comments
02-026-48000	Contribution KY Transportation		-	-	1,015,500.00	82,357.25	-	(82,357.25)	FY19 No Expected State Betterments
			4,597,455.32	5,058,780.38	7,557,308.59	5,628,849.10	5,794,350.73	165,501.63	
FMU Administrative Expenditures									
									COLA Salary Adjustment ~\$1000 Total (Salary & Fringe effect); 2 approved salary adjustments based on additional responsibility
02-011-50010	Compensation	Chris Klotter	-	-	68,442.14	92,865.31	97,317.06	4,451.75	
02-011-50060	Compensation-On Call Pay	Chris Klotter	-	-	628.32	0.00	-	-	
02-011-50070	Overtime-Non Salaried	Chris Klotter	-	-	738.97	2,209.64	3,439.13	1,229.49	
02-011-50110	FICA/Medicare	Chris Klotter	-	-	5,190.74	7,010.05	7,092.28	82.23	
02-011-50210	Insurance-Dental	Chris Klotter	-	-	179.56	366.99	348.27	(18.72)	
02-011-50220	Insurance-Life	Chris Klotter	-	-	408.11	520.98	507.52	(13.46)	
									Medical Rate Increase 4.8% & available variance in level of medical coverage
02-011-50230	Insurance-Medical	Chris Klotter	-	(23.83)	9,949.28	15,073.91	17,086.76	2,012.85	
02-011-50250	Insurance-Unemployment	Chris Klotter	-	-	127.90	191.08	26.12	(164.96)	
02-011-50260	Insurance-Workers Comp	Chris Klotter	-	-	5,284.15	3,376.42	147.38	(3,229.04)	
02-011-50710	Retirement - CERS	Chris Klotter	-	-	3,888.21	18,178.88	21,577.92	3,399.04	12% Pension Increase
02-011-50810	Uniforms	Chris Klotter	-	-	576.10	903.83	854.36	(49.47)	
02-011-51221	Technology Lease Payments	Tammie Carey	-	-	0.00	330.48	330.48	-	
02-011-51510	Physicals/Rests/Vaccines	Chris Klotter	-	-	0.00	70.00	70.00	-	
02-011-51610	Printing & Advertising	Chris Klotter	-	-	0.00	0.00	-	-	
02-011-51780	Profess-Vehicle Repair/Maint	Chris Klotter	-	-	40.30	0.00	-	-	
02-011-51940	Utilities-Communications	Chris Klotter	-	-	466.57	1,100.00	1,100.00	-	
02-011-52060	Supplies-Computer/Copier/Print	Chris Klotter	-	-	0.00	100.00	100.00	-	
02-011-52110	Equipment (Under \$2,000 Each)	Chris Klotter	-	-	0.00	100.00	100.00	-	
02-011-52250	Fuel, Oil, Fluids	Chris Klotter	-	-	1,027.68	1,250.00	1,250.00	-	
02-011-52700	Supplies-Office	Chris Klotter	-	-	0.00	0.00	-	-	
02-011-52750	Supplies-Other	Chris Klotter	-	-	0.00	100.00	100.00	-	
02-011-52865	Supplies-Safety/Protective	Chris Klotter	-	-	0.00	150.00	300.00	150.00	
									Reallocated Software from FMU Dept 022 Dist to FMU Dept 011 Admin
02-011-52890	Software	Chris Klotter	-	-	0.00	0.00	26,000.00	26,000.00	
02-011-53100	Bank Service Fees	Shaunna Cornwell	-	-	351.17	2,500.00	2,500.00	-	
02-011-53200	Credit Card Merchant Fees	Shaunna Cornwell	-	-	0.00	13,500.00	13,500.00	-	Chart of Accounts Reclassification
02-011-53460	Conference/Train/School	Chris Klotter	-	-	176.25	2,500.00	2,500.00	-	
									811 Reallocated from FMU Dept 022 Dist to FMU Dept 011 Admin
02-011-53470	Dues & Subscriptions	Chris Klotter	-	-	38.63	2,830.00	5,000.00	2,170.00	
02-011-53850	Travel/Lodging/Meals	Chris Klotter	-	-	0.00	2,500.00	2,500.00	-	
		Scott Crabtree/Chris Klotter	-	-	0.00	0.00	0.00	-	
02-011-54490	Judgements/Settlements		-	-	0.00	0.00	0.00	-	
FMU Water Treatment Plant Expenditures									
									COLA Salary Adjustment ~\$7300 Total (Salary & Fringe effect);
02-021-50010	Compensation	Jerry Farmer	201,284.08	205,476.00	245,337.46	255,343.93	263,511.26	8,167.33	
02-021-50060	Compensation-On Call Pay	Jerry Farmer	-	-	0.00	0.00	-	-	
02-021-50070	Overtime-Non Salaried	Jerry Farmer	10,730.72	9,090.89	9,176.29	13,616.18	10,186.50	(3,429.68)	4th operator is not Class IV Certified
02-021-50080	Compensation-Deferred	Jerry Farmer	-	-	0.00	0.00	-	-	
02-021-50110	FICA/Medicare	Jerry Farmer	14,820.10	14,922.03	18,280.94	19,517.82	18,899.40	(618.42)	
02-021-50210	Insurance-Dental	Jerry Farmer	827.52	768.72	948.99	1,209.82	1,116.96	(92.86)	
02-021-50220	Insurance-Life	Jerry Farmer	1,602.01	1,506.72	1,643.98	1,417.72	1,375.92	(41.80)	
									Medical Rate Increase 4.8% & available variance in level of medical coverage
02-021-50230	Insurance-Medical	Jerry Farmer	62,426.62	62,422.94	73,439.18	73,097.16	78,917.18	5,820.02	
02-021-50240	Insurance-Retirees	Jerry Farmer	2,592.00	2,630.88	2,669.76	2,791.26	2,791.26	-	
02-021-50250	Insurance-Unemployment	Jerry Farmer	12.79	-	1,271.59	544.91	71.16	(473.75)	
02-021-50260	Insurance-Workers Comp	Jerry Farmer	9,622.00	11,238.55	9,348.34	10,038.70	7,529.02	(2,509.68)	
02-021-50280	Vacation	Jerry Farmer	-	-	0.00	0.00	-	-	

City of Franklin
Fiscal Year Ending June 30, 2019
Original Budget Analysis for Utility Fund (Franklin Municipal Utilities)

GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY	Comments
02-021-50310	KLEPPF Incentive	Jerry Farmer	-	-	0.00	0.00	-	-	
02-021-50510	Other	Jerry Farmer	-	-	454.57	50.00	50.00	-	
02-021-50511	Capitalized Mats & Equipment	Jerry Farmer	-	-	0.00	0.00	-	-	
02-021-50610	Pensions-Retirees	Jerry Farmer	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	-	
02-021-50710	Retirement - CERS	Jerry Farmer	37,393.71	36,668.64	40,871.02	51,586.68	58,790.68	7,204.00	12% Pension Increase
02-021-50810	Uniforms	Jerry Farmer	1,093.72	1,237.19	1,723.51	1,548.86	1,679.08	130.22	
02-021-50811	Uniforms-NEW HIRE	Jerry Farmer	-	-	0.00	0.00	-	-	
02-021-51120	Contract Labor-Bldg Repair	Jerry Farmer	6,695.75	5,787.56	0.00	700.00	-	(700.00)	No expectation of expenditures in this line item.
02-021-51220	Equipment Rental	Jerry Farmer	633.50	-	0.00	0.00	-	-	
02-021-51221	Technology Lease Payments	Tammie Carey	-	75.34	295.70	1,561.58	900.00	(661.58)	
02-021-51230	Freight/Shipping/Handling	Jerry Farmer	1,544.10	938.98	2,111.56	1,800.00	1,800.00	-	
02-021-51310	Janitorial Service & Related	Jerry Farmer	-	-	0.00	0.00	-	-	
02-021-51510	Physicals/Rests/Vaccines	Jerry Farmer	-	-	70.00	0.00	-	-	
02-021-51610	Printing & Advertising	Jerry Farmer	48.00	2,431.14	1,138.90	2,500.00	-	(2,500.00)	No longer mailing CCR; New Billing System accommodates publication requirements
02-021-51735	Profess-Backhoe Repair/Maint	Jerry Farmer	-	-	0.00	0.00	-	-	
02-021-51740	Profess-Computer Maint/Repair	Jerry Farmer	-	-	0.00	0.00	-	-	
02-021-51745	Professional-Consultant	Jerry Farmer	-	-	0.00	0.00	-	-	
02-021-51748	Profess-License Maint/Support	Tammie Carey	631.90	1,555.35	600.18	2,848.41	6,000.00	3,151.59	
02-021-51755	Profess-Equip Maint/Repair	Jerry Farmer	30,651.41	17,382.35	55,166.36	25,400.00	40,000.00	14,600.00	Budget Reclass in FY18 to Capital; Standard Plant R&M budget is \$40k
02-021-51765	Professional-Other	Jerry Farmer	200.00	200.00	340.00	1,060.00	1,060.00	-	
02-021-51780	Profess-Vehicle Repair/Maint	Jerry Farmer	782.65	115.35	163.79	4,000.00	2,000.00	(2,000.00)	
02-021-51810	Sludge Removal	Jerry Farmer	28,796.73	-	32,022.29	0.00	30,000.00	30,000.00	Annual Sludge Removal NOTE: In FY20 there will be an Increase of \$11k for new testing - EPA testing requirements
02-021-51850	Test Analysis	Jerry Farmer	15,083.50	13,860.00	21,611.00	20,000.00	20,000.00	-	
02-021-51910	Utilities-Electric	Jerry Farmer	123,840.11	121,142.47	126,931.62	121,000.00	126,000.00	5,000.00	
02-021-51920	Utilities-Nat Gas/Propane	Jerry Farmer	2,837.05	1,860.99	2,268.41	3,500.00	3,500.00	-	
02-021-51940	Utilities-Communications	Jerry Farmer	5,664.62	5,272.63	5,912.64	5,650.00	5,900.00	250.00	
02-021-51945	Util-Telemetry	Jerry Farmer	960.00	960.00	960.00	1,410.00	1,410.00	-	
02-021-51950	Utilities-Water/Sewer	Jerry Farmer	-	-	0.00	0.00	0.00	-	
02-021-52020	Supplies-Bldg Maint/Repair	Jerry Farmer	174.17	2,612.68	1,250.60	1,250.00	1,250.00	-	
02-021-52050	Chlorine/Sodium Hypochlorite	Jerry Farmer	21,240.96	23,476.80	19,352.34	21,000.00	21,000.00	-	
02-021-52060	Supplies-Computer/Copier/Print	Jerry Farmer	702.44	164.88	420.65	750.00	750.00	-	
02-021-52110	Equipment (Under \$2,000 Each)	Jerry Farmer	2,683.95	4,146.33	2,591.89	3,500.00	3,500.00	-	
02-021-52120	Supplies-Equip Maint/Repair	Jerry Farmer	-	1,932.95	1,038.45	2,000.00	2,000.00	-	
02-021-52160	Fluoride	Jerry Farmer	10,153.50	5,871.25	5,390.00	11,000.00	8,000.00	(3,000.00)	
02-021-52170	Liquid Carbon	Jerry Farmer	2,271.15	1,514.10	2,271.15	3,028.00	3,028.00	-	
02-021-52250	Fuel, Oil, Fluids	Jerry Farmer	1,930.47	1,380.00	1,610.81	3,000.00	3,000.00	-	
02-021-52350	Supplies-Janitorial	Jerry Farmer	1,073.15	1,332.04	1,303.25	1,056.00	1,056.00	-	
02-021-52360	Equipment-Laboratory	Jerry Farmer	1,309.95	702.95	1,417.00	2,250.00	2,250.00	-	J. Skipworth & G. Duke are now certified lab analysts for Lagoon Discharge. Testing in house w/ increase in supplies
02-021-52370	Supplies-Laboratory	Jerry Farmer	3,130.22	3,811.21	4,873.29	5,200.00	5,200.00	-	
02-021-52430	Poly Phosphates	Jerry Farmer	19,354.10	10,251.45	9,106.16	12,167.00	12,167.00	-	
02-021-52700	Supplies-Office	Jerry Farmer	-	444.69	449.76	450.00	450.00	-	
02-021-52750	Supplies-Other	Jerry Farmer	5,916.50	1,997.11	2,867.68	3,000.00	3,000.00	-	
02-021-52840	Postage-Meter & Related	Jerry Farmer	-	-	1,169.24	0.00	0.00	-	
02-021-52850	Sodium Permanganate	Jerry Farmer	5,993.75	5,017.00	5,743.75	6,500.00	6,500.00	-	
02-021-52865	Supplies-Safety/Protective	Jerry Farmer	890.63	1,337.46	1,086.79	1,050.00	1,050.00	-	
02-021-52870	Settling Product	Jerry Farmer	94,712.80	66,987.20	76,114.08	77,850.00	84,000.00	6,150.00	
02-021-52890	Software	Jerry Farmer	-	1,377.79	1,872.12	942.00	942.00	-	
02-021-52950	Vehicle-Supplies Repair/Maint	Jerry Farmer	219.40	67.40	273.82	800.00	800.00	-	
02-021-53450	Coffee, Tea & Related	Jerry Farmer	-	-	0.00	0.00	0.00	-	
02-021-53460	Conference/Train/School	Jerry Farmer	1,636.80	1,730.00	3,032.60	3,900.00	3,900.00	-	

City of Franklin
Fiscal Year Ending June 30, 2019
Original Budget Analysis for Utility Fund (Franklin Municipal Utilities)

GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY	Comments
02-021-53470	Dues & Subscriptions	Jerry Farmer	1,199.17	1,013.67	1,237.67	1,500.00	1,500.00	-	
02-021-53500	Easements	Jerry Farmer	-	-	0.00	0.00	0.00	-	
02-021-53600	Miscellaneous	Jerry Farmer	75.00	41.34	0.00	750.00	750.00	-	
02-021-53850	Travel/Lodging/Meals	Jerry Farmer	3,118.71	2,289.56	8,200.91	4,000.00	4,000.00	-	
02-021-54200	Insurance & Bonds	Kenton Powell/Shounna Cornwell	51,128.95	64,704.26	60,844.36	62,894.24	63,993.55	1,099.31	
FMU Water Distribution Expenditures									
02-022-50010	Compensation	Chris Klotter/Kenny Massey	265,031.61	277,921.50	172,853.45	169,882.89	176,626.21	6,743.32	COLA Salary Adjustment ~\$5500 Total (Salary & Fringe effect); Class Certification expected for 1
02-022-50060	Compensation-On Call Pay	Chris Klotter/Kenny Massey	11,993.88	12,671.86	11,974.85	11,770.39	10,739.78	(1,030.61)	
02-022-50070	Overtime-Non Salaried	Chris Klotter/Kenny Massey	15,227.16	15,651.68	10,737.02	15,853.61	15,616.52	(237.09)	FY18 & FY19 - Weekend meter changeout program = 2xmonth/3 months; 3 employee's
02-022-50080	Compensation-Deferred	Chris Klotter/Kenny Massey	-	-	0.00	0.00	-	-	
02-022-50110	FICA/Medicare	Chris Klotter/Kenny Massey	20,514.32	20,699.70	14,012.92	14,327.99	13,979.16	(348.83)	
02-022-50210	Insurance-Dental	Chris Klotter/Kenny Massey	1,196.65	1,547.14	1,019.57	899.13	948.48	49.35	
02-022-50220	Insurance-Life	Chris Klotter/Kenny Massey	1,560.00	1,875.91	1,095.49	850.04	914.16	64.12	
02-022-50230	Insurance-Medical	Chris Klotter/Kenny Massey	56,411.73	66,675.93	51,184.05	60,718.26	72,723.76	12,005.50	Medical Rate Increase 4.8% & available variance in level of medical coverage
02-022-50240	Insurance-Retirees	Chris Klotter/Kenny Massey	2,904.00	2,949.00	3,092.82	3,258.66	3,329.28	70.62	
02-022-50250	Insurance-Unemployment	Chris Klotter/Kenny Massey	17.49	-	786.84	388.05	52.78	(335.27)	
02-022-50260	Insurance-Workers Comp	Chris Klotter/Kenny Massey	12,775.26	16,541.86	10,834.72	7,789.31	5,583.75	(2,205.56)	
02-022-50280	Vacation	Chris Klotter/Kenny Massey	-	-	0.00	0.00	-	-	
02-022-50510	Capitalized Labor	Shaunna Cornwell	(24,509.64)	(26,936.74)	0.00	0.00	-	-	
02-022-50511	Capitalized Mats & Equipment	Shaunna Cornwell	(50,817.30)	(48,078.23)	0.00	0.00	-	-	
02-022-50610	Pensions-Retirees	Chris Klotter/Kenny Massey	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	-	
02-022-50710	Retirement - CERS	Kenny Massey	49,387.42	48,775.68	45,249.60	35,349.37	43,600.44	8,251.07	12% Pension Increase
02-022-50810	Uniforms	Kenny Massey	949.38	1,226.60	1,798.90	1,315.77	1,174.68	(141.09)	
02-022-50811	Uniforms-NEW HIRE	Kenny Massey	-	-	0.00	0.00	-	-	
02-022-50999	Capitalized Labor	Shaunna Cornwell	-	-	0.00	0.00	-	-	
02-022-51120	Contract Labor-Bldg Repair	Kenny Massey/Darrell Mallory	420.00	-	0.00	500.00	500.00	-	
02-022-51220	Equipment Rental	Kenny Massey	633.00	-	0.00	800.00	800.00	-	
02-022-51221	Technology Lease Payments	Tammie Carey	1,056.77	1,324.16	2,198.77	1,756.81	1,821.96	65.15	
02-022-51230	Freight/Shipping/Handling	Kenny Massey	703.57	347.70	524.72	600.00	500.00	(100.00)	
02-022-51310	Janitorial Service & Related	Kenny Massey	-	-	0.00	0.00	100.00	100.00	
02-022-51510	Physicals/Rests/Vaccines	Kenny Massey	140.00	40.00	472.00	600.00	600.00	-	
02-022-51610	Printing & Advertising	Kenny Massey	880.02	1,735.95	2,118.24	850.00	850.00	-	
02-022-51735	Profess-Backhoe Repair/Maint	Kenny Massey	10,880.47	2,375.30	5,206.11	2,500.00	4,000.00	1,500.00	Completing more in-house repairs
02-022-51740	Profess-Computer Maint/Repair	Kenny Massey	(5,906.33)	5,401.04	0.00	0.00	-	-	
02-022-51745	Professional-Consultant	Kenny Massey	967.29	1,852.50	472.50	1,500.00	1,500.00	-	
02-022-51748	Profess-License Maint/Support	Tammie Carey	707.00	5,393.22	1,693.19	1,095.80	6,000.00	4,904.20	
02-022-51755	Profess-Equip Maint/Repair	Kenny Massey	4,097.36	7,271.50	9,039.20	5,000.00	5,000.00	-	
02-022-51765	Professional-Other	Kenny Massey	3,566.38	1,364.61	5,371.23	5,000.00	40,000.00	35,000.00	Annual Service Contract/Contingency - \$100K (\$40K Dist; \$40K Street; \$20K SW)

City of Franklin
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Original Budget Analysis for Utility Fund (Franklin Municipal Utilities)

GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY	Comments
02-022-51780	Profess-Vehicle Repair/Maint	Kenny Massey	7,988.70	9,909.09	4,762.25	11,500.00	8,000.00	(3,500.00)	
02-022-51850	Test Analysis	Kenny Massey	-	121.00	1,110.00	500.00	500.00	-	
02-022-51910	Utilities-Electric	Kenny Massey	6,449.37	6,361.33	6,097.28	7,000.00	7,000.00	-	
02-022-51920	Utilities-Nat Gas/Propane	Kenny Massey	2,230.04	1,432.25	1,795.10	2,000.00	2,000.00	-	
02-022-51940	Utilities-Communications	Kenny Massey	5,307.80	6,661.52	6,100.31	5,200.00	5,200.00	-	
02-022-51950	Utilities-Water/Sewer	Kenny Massey	186.70	29.16	29.16	200.00	200.00	-	
02-022-51999	Capitalized Contractual Svcs	Kenny Massey	-	-	0.00	0.00	-	-	
02-022-52010	Supplies-Backhoe Repair/Maint	Kenny Massey	887.34	607.52	304.00	2,000.00	2,000.00	-	
02-022-52020	Supplies-Bldg Maint/Repair	Kenny Massey	1,790.04	4,875.35	140.47	3,500.00	5,500.00	2,000.00	Gutter repair, replace conference table and chairs
02-022-52060	Supplies-Computer/Copier/Print	Kenny Massey	133.80	35.99	307.37	1,000.00	1,000.00	-	
02-022-52080	Concrete	Kenny Massey/Darrell Mallory	4,742.75	6,149.90	4,626.35	5,550.00	-	(5,550.00)	FY19 Expend 100% out of GF Dept 020 and reallocate through Overhead
02-022-52090	Supplies - Asphalt	Mallory	14,614.58	8,241.30	6,744.96	12,000.00	-	(12,000.00)	FY19 Expend 100% out of GF Dept 020 and reallocate through Overhead
02-022-52110	Equipment (Under \$2,000 Each)	Kenny Massey	4,264.76	11,440.25	5,732.09	6,500.00	6,500.00	-	
02-022-52120	Supplies-Equip Maint/Repair	Kenny Massey	3,748.95	3,322.08	1,123.81	3,200.00	3,200.00	-	
02-022-52140	Fittings-Brass/Copper	Kenny Massey	42,216.65	30,175.86	14,341.87	19,000.00	30,000.00	11,000.00	Meter repairs and change overs (below 5 year avg); lawn side services
02-022-52145	Pipe Fittings	Kenny Massey	-	-	9,598.38	19,000.00	19,000.00	-	
02-022-52250	Fuel, Oil, Fluids	Kenny Massey	15,068.69	9,524.05	11,052.73	12,500.00	13,500.00	1,000.00	
02-022-52310	Gravel/Rock	Kenny Massey	12,939.01	7,920.36	10,333.30	17,000.00	12,000.00	(5,000.00)	Based on anticipated repairs & changeovers
02-022-52311	Supplies Yard Repairs	Kenny Massey/Darrell Mallory	1,440.20	1,021.40	1,471.98	1,600.00	-	(1,600.00)	FY19 Expend 100% out of GF Dept 020 and reallocate through Overhead
02-022-52340	Hydrant Supplies	Kenny Massey	27,553.02	29,628.84	6,439.91	3,400.00	10,000.00	6,600.00	Repairs, paint, routine maint; Hydrant replacement program; Overstock used in FY18 and must replenish supply
02-022-52350	Supplies-Janitorial	Kenny Massey	719.32	738.00	445.15	1,000.00	1,000.00	-	
02-022-52700	Supplies-Office	Kenny Massey	311.57	381.83	138.18	500.00	500.00	-	
02-022-52750	Supplies-Other	Kenny Massey	7,276.62	6,494.59	2,737.81	6,000.00	3,000.00	(3,000.00)	Chart of Accounts Reclassification to small tools
02-022-52820	PVC Pipe	Kenny Massey	8,830.80	2,415.59	3,392.60	1,300.00	1,300.00	-	
02-022-52825	Pipe Clamps	Kenny Massey	322.63	525.00	1,906.41	3,000.00	3,000.00	-	
02-022-52840	Postage-Meter & Related	Kenny Massey	160.12	103.01	0.00	150.00	150.00	-	
02-022-52865	Supplies-Safety/Protective	Kenny Massey	3,470.49	6,554.95	5,124.01	3,750.00	3,750.00	-	
02-022-52880	Signs & Barricades	Kenny Massey	1,495.00	640.00	936.41	0.00	1,200.00	1,200.00	Routine replacement
02-022-52885	Small Tools & Equipment	Kenny Massey	-	-	0.00	0.00	3,000.00	3,000.00	Hand tools, etc.; Reclassed from Supplies-Other
02-022-52890	Software	Chris Klotter/Kenny Massey	8,899.44	13,559.19	15,175.89	32,564.75	2,100.00	(30,464.75)	ArcGIS licenses, potential software changeover; Cartegraph reclassified to FMU Admin Dept 011
02-022-52920	Tapping Saddles	Kenny Massey	2,121.62	3,989.68	2,162.33	1,955.00	3,000.00	1,045.00	
02-022-52935	Valve Boxes/Risers	Kenny Massey	652.80	486.72	725.00	0.00	2,000.00	2,000.00	Hydrant valves
02-022-52950	Vehicle-Supplies Repair/Maint	Kenny Massey	187.94	529.82	501.44	1,500.00	3,500.00	2,000.00	2 vehicle's with escalating mileage/in house repairs
02-022-52955	Inventory Adjustment	Shaunna Cornwell	(32,887.55)	18,536.09	25,354.44	0.00	-	-	
02-022-52999	Capitalized Mats & Supplies	Shaunna Cornwell	-	-	0.00	0.00	-	-	
02-022-53450	Coffee, Tea & Related	Kenny Massey	-	83.96	0.00	173.30	-	(173.30)	
02-022-53460	Conference/Train/School	Chris Klotter/Kenny Massey	3,748.85	2,755.70	1,906.40	1,200.00	3,000.00	1,800.00	KRWA, Employee Certification
02-022-53470	Dues & Subscriptions	Kenny Massey	3,638.42	3,760.66	5,627.47	1,050.00	3,750.00	2,700.00	AWWQA; AWWA; CDL; KRWA; Superintendent's WWTP renewal
02-022-53500	Easements	Chris Klotter/Kenny Massey	525.00	625.00	625.00	600.00	600.00	-	
02-022-53600	Miscellaneous	Kenny Massey	-	549.27	0.00	99.99	99.99	-	

City of Franklin
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GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY	Comments
02-022-53850	Travel/Lodging/Meals	Chris Klotter/Kenny Massey	3,326.57	4,488.93	2,990.70	1,250.00	3,800.00	2,550.00	KRWA, Employee Certification
02-022-54200	Insurance & Bonds	Kenton Powell/Shanna Cornwell	4,351.50	5,321.00	4,278.46	4,761.26	4,844.48	83.22	
FMU Meter Reading Expenditures									
02-023-50010	Compensation	Chris Klotter/Kenny Massey	39,839.40	40,555.30	39,925.70	41,316.36	42,841.06	1,524.70	COLA Salary Adjustment ~\$1300 Total (Salary & Fringe effect); Class Certification expected for 1
02-023-50060	Compensation-On Call Pay	Chris Klotter/Kenny Massey	-	-	0.00	0.00	-	-	
02-023-50070	Overtime-Non Salaried	Chris Klotter/Kenny Massey	1,618.80	1,102.41	2,182.84	4,126.89	5,787.84	1,660.95	FY18 & FY19 - Weekend meter changeout program = 2xmonth/3 months; 1 employee
02-023-50080	Compensation-Deferred	Chris Klotter/Kenny Massey	-	-	0.00	0.00	-	-	
02-023-50110	FICA/Medicare	Chris Klotter/Kenny Massey	2,807.99	2,827.10	2,966.94	3,244.34	3,313.44	69.10	
02-023-50210	Insurance-Dental	Chris Klotter/Kenny Massey	207.12	242.44	242.44	244.31	235.04	(9.27)	
02-023-50220	Insurance-Life	Chris Klotter/Kenny Massey	294.72	298.44	238.70	235.96	223.08	(12.88)	
02-023-50230	Insurance-Medical	Chris Klotter/Kenny Massey	6,757.66	2,812.68	7,207.79	7,189.22	8,086.31	897.09	Medical Rate Increase 4.8% & available variance in level of medical coverage
02-023-50240	Insurance-Retirees	Chris Klotter/Kenny Massey	2,904.00	2,949.00	901.42	0.00	-	-	
02-023-50250	Insurance-Unemployment	Chris Klotter/Kenny Massey	2.59	-	175.42	86.44	12.64	(73.80)	
02-023-50260	Insurance-Workers Comp	Chris Klotter/Kenny Massey	1,871.98	2,218.04	1,622.55	1,623.61	1,337.71	(285.90)	
02-023-50280	Vacation	Chris Klotter/Kenny Massey	-	-	0.00	0.00	-	-	
02-023-50510	Other	Chris Klotter/Kenny Massey	-	-	0.00	0.00	-	-	
02-023-50610	Pensions-Retirees	Chris Klotter/Kenny Massey	1,200.00	1,200.00	300.00	0.00	-	-	
02-023-50710	Retirement - CERS	Kenny Massey	7,311.44	7,121.84	7,530.09	8,716.05	10,445.24	1,729.19	12% Pension Increase
02-023-50810	Uniforms	Kenny Massey	122.62	258.49	283.72	273.36	278.72	5.36	
02-023-50811	Uniforms-NEW HIRE	Kenny Massey	-	-	0.00	0.00	-	-	
02-023-51120	Contract Labor-Bldg Repair	Kenny Massey	-	-	0.00	0.00	-	-	
02-023-51220	Equipment Rental	Kenny Massey	-	-	0.00	0.00	-	-	
02-023-51221	Technology Lease Payments	Tammie Carey	-	30.56	183.36	183.36	183.36	-	
02-023-51230	Freight/Shipping/Handling	Kenny Massey	636.41	1,143.46	798.80	900.00	900.00	-	
02-023-51310	Janitorial Service & Related	Kenny Massey	-	-	0.00	0.00	-	-	
02-023-51510	Physicals/Rests/Vaccines	Kenny Massey	-	-	0.00	0.00	-	-	
02-023-51610	Printing & Advertising	Kenny Massey	-	-	0.00	0.00	-	-	
02-023-51735	Profess-Backhoe Repair/Maint	Kenny Massey	-	-	0.00	0.00	-	-	
02-023-51740	Profess-Computer Maint/Repair	Kenny Massey	-	-	0.00	0.00	-	-	
02-023-51745	Professional-Consultant	Kenny Massey	-	-	0.00	0.00	1,000.00	1,000.00	
02-023-51748	Profess-License Maint/Support	Tammie Carey	-	-	0.00	1,000.00	1,200.00	200.00	
02-023-51755	Profess-Equip Maint/Repair	Kenny Massey	2,986.72	5,190.60	3,230.45	4,000.00	4,000.00	-	
02-023-51765	Professional-Other	Kenny Massey	1,231.87	1,260.54	1,820.34	900.00	900.00	-	
02-023-51780	Profess-Vehicle Repair/Maint	Kenny Massey	1,345.28	1,175.28	1,206.25	2,750.00	1,750.00	(1,000.00)	
02-023-51850	Test Analysis	Kenny Massey	-	-	0.00	0.00	0.00	-	
02-023-51910	Utilities-Electric	Kenny Massey	-	-	0.00	0.00	0.00	-	
02-023-51920	Utilities-Nat Gas/Propane	Kenny Massey	-	-	0.00	0.00	0.00	-	
02-023-51940	Utilities-Communications	Kenny Massey	540.28	775.02	776.85	800.00	800.00	-	
02-023-51950	Utilities-Water/Sewer	Kenny Massey	-	-	0.00	0.00	0.00	-	

City of Franklin
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Original Budget Analysis for Utility Fund (Franklin Municipal Utilities)

GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY	Comments
02-023-52020	Supplies-Bldg Maint/Repair	Kenny Massey	-	-	0.00	0.00	0.00	-	
02-023-52060	Supplies-Computer/Copier/Print	Kenny Massey	-	-	0.00	0.00	0.00	-	
02-023-52110	Equipment (Under \$2,000 Each)	Kenny Massey	-	-	749.97	1,000.00	1,000.00	-	
02-023-52120	Supplies-Equip Maint/Repair	Kenny Massey	-	-	0.00	50.00	50.00	-	
02-023-52250	Fuel, Oil, Fluids	Kenny Massey	3,053.96	2,118.04	1,482.75	2,650.00	2,650.00	-	
02-023-52350	Supplies-Janitorial	Kenny Massey	-	-	0.00	0.00	0.00	-	
02-023-52510	Meter Boxes	Kenny Massey	11,855.00	11,587.16	11,780.00	35,000.00	35,000.00	-	Meter changeout program
02-023-52515	Meter-Erts	Kenny Massey	29,942.50	20,880.00	15,744.68	0.00	15,000.00	15,000.00	Trended based on Annual Cost outside of Capital
02-023-52520	Meter Related Other	Kenny Massey	2,505.32	2,438.96	3,113.00	4,000.00	4,500.00	500.00	Expected to test 17 Large meters in the field
02-023-52530	Meters Setters & Risers	Kenny Massey	20,950.32	18,378.10	23,235.65	20,000.00	20,000.00	-	Extensive meter changeouts
02-023-52550	Meters	Kenny Massey	56,425.08	90,390.00	65,500.00	0.00	30,000.00	30,000.00	Extensive meter changeouts
02-023-52560	Meters, Large	Kenny Massey	29,190.00	36,555.04	0.00	3,178.56	15,250.00	12,071.44	Change out 16-2" large meters (Elster to Omni - new meters are now 1/2 the cost)
02-023-52700	Supplies-Office	Kenny Massey	-	-	0.00	0.00	0.00	-	
02-023-52750	Supplies-Other	Kenny Massey	-	-	0.00	0.00	0.00	-	
02-023-52840	Postage-Meter & Related	Kenny Massey	-	-	0.00	0.00	0.00	-	
02-023-52865	Supplies-Safety/Protective	Kenny Massey	182.98	237.22	269.94	350.00	350.00	-	
02-023-52890	Software	Chris Klotter/Kenny Massey	-	48.00	0.00	22,490.00	22,490.00	-	AMI; Itron licensing renewal
02-023-52950	Vehicle-Supplies Repair/Maint	Kenny Massey	155.56	-	4.70	750.00	1,000.00	250.00	
02-023-53450	Coffee, Tea & Related	Kenny Massey	-	-	0.00	0.00	0.00	-	
02-023-53460	Conference/Train/School	Chris Klotter/Kenny Massey	-	405.00	0.00	375.00	500.00	125.00	KRWA Conference
02-023-53470	Dues & Subscriptions	Kenny Massey	-	-	309.00	40.00	40.00	-	
02-023-53500	Easements	Chris Klotter/Kenny Massey	-	-	0.00	0.00	0.00	-	
02-023-53600	Miscellaneous	Kenny Massey	-	-	0.00	0.00	0.00	-	
02-023-53850	Travel/Lodging/Meals	Chris Klotter/Kenny Massey	-	547.94	0.00	526.67	600.00	73.33	KRWA Conference
FMU Wastewater Treatment Plant Expenditures									
02-024-50010	Compensation	Chris Klotter/Trent Coffee	144,002.60	174,199.24	133,211.05	134,583.39	136,712.54	2,129.15	COLA Salary Adjustment ~\$4000 Total (Salary & Fringe effect); Class Certification expected for 1
02-024-50060	Compensation-On Call Pay	Chris Klotter/Trent Coffee	3,362.38	4,021.88	6,186.10	6,859.21	7,245.53	386.32	
02-024-50070	Overtime-Non Salaried	Chris Klotter/Trent Coffee	2,969.37	3,590.71	7,192.30	10,316.77	8,061.65	(2,255.12)	
02-024-50080	Compensation-Deferred	Chris Klotter/Trent Coffee	-	-	0.00	0.00	-	-	
02-024-50110	FICA/Medicare	Chris Klotter/Trent Coffee	10,477.34	12,748.06	10,591.54	11,075.53	10,529.48	(546.05)	
02-024-50210	Insurance-Dental	Chris Klotter/Trent Coffee	620.40	819.86	767.71	731.20	686.40	(44.80)	
02-024-50220	Insurance-Life	Chris Klotter/Trent Coffee	1,060.92	1,198.01	992.57	752.96	712.40	(40.56)	
02-024-50230	Insurance-Medical	Chris Klotter/Trent Coffee	32,836.58	38,622.25	34,959.48	32,940.82	36,874.56	3,933.74	Medical Rate Increase 4.8% & available variance in level of medical coverage
02-024-50240	Insurance-Retirees	Chris Klotter/Trent Coffee	22,537.88	18,953.99	20,223.72	7,726.58	6,501.48	(1,225.10)	
02-024-50250	Insurance-Unemployment	Chris Klotter/Trent Coffee	9.20	-	524.13	310.75	39.53	(271.22)	
02-024-50260	Insurance-Workers Comp	Chris Klotter/Trent Coffee	8,931.70	9,584.66	5,933.38	5,390.32	6,226.29	835.97	
02-024-50280	Vacation	Chris Klotter/Trent Coffee	-	-	0.00	0.00	-	-	

City of Franklin
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GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY	Comments
02-024-50510 Other		Trent Coffee	-	-	0.00	0.00	-	-	
02-024-50511 Capitalized Mats & Equipment		Shaunna Cornwell Chris Klotter/Trent	-	-	0.00	0.00	-	-	
02-024-50610 Pensions-Retirees		Coffee Chris Klotter/Trent	3,600.00	2,400.00	2,400.00	2,400.00	2,400.00	-	
02-024-50710 Retirement - CERS		Coffee	26,517.86	29,604.16	29,716.86	29,107.58	32,653.92	3,546.34	12% Pension Increase
02-024-50810 Uniforms		Trent Coffee	631.45	1,341.75	1,790.25	1,528.98	1,551.16	22.18	
02-024-50811 Uniforms-NEW HIRE		Trent Coffee	-	-	0.00	0.00	-	-	
02-024-51120 Contract Labor-Bldg Repair		Trent Coffee	-	4,209.06	17,817.76	8,000.00	5,000.00	(3,000.00)	Garage door for press building
02-024-51220 Equipment Rental		Trent Coffee	235.00	65.00	55.00	500.00	500.00	-	
02-024-51221 Technology Lease Payments		Tammie Carey	414.37	696.60	917.50	1,023.97	848.40	(175.57)	
02-024-51230 Freight/Shipping/Handling		Trent Coffee	2,262.03	1,618.40	1,355.61	1,900.00	1,870.00	(30.00)	
02-024-51310 Janitorial Service & Related		Trent Coffee	-	-	0.00	0.00	-	-	
02-024-51510 Physicals/Rests/Vaccines		Trent Coffee	-	-	70.00	0.00	-	-	
02-024-51610 Printing & Advertising		Trent Coffee	384.00	504.90	276.80	108.00	200.00	92.00	
02-024-51735 Profess-Backhoe Repair/Maint		Trent Coffee	-	-	0.00	0.00	-	-	
02-024-51740 Profess-Computer Maint/Repair		Trent Coffee	-	-	0.00	0.00	-	-	
02-024-51745 Professional-Consultant		Trent Coffee	-	9,000.00	15,770.00	830.00	-	(830.00)	
02-024-51748 Profess-License Maint/Support		Tammie Carey	934.90	2,312.37	1,049.96	2,845.95	4,800.00	1,954.05	
02-024-51755 Profess-Equip Maint/Repair		Trent Coffee	8,850.78	15,620.48	16,209.93	12,700.00	12,000.00	(700.00)	
02-024-51765 Professional-Other		Trent Coffee	102.00	1,052.81	978.00	1,000.00	-	(1,000.00)	
02-024-51780 Profess-Vehicle Repair/Maint		Trent Coffee	758.57	22.50	22.50	1,700.00	1,200.00	(500.00)	
02-024-51810 Sludge Removal		Trent Coffee	75,473.54	107,228.77	70,108.61	79,000.00	75,000.00	(4,000.00)	
02-024-51850 Test Analysis		Trent Coffee	20,526.00	22,183.00	24,538.50	24,000.00	24,500.00	500.00	3 year average since lab certification regulation
02-024-51910 Utilities-Electric		Trent Coffee	126,786.70	131,325.50	139,218.17	140,000.00	140,000.00	-	
02-024-51920 Utilities-Nat Gas/Propane		Trent Coffee	339.01	-	0.00	500.00	500.00	-	
02-024-51940 Utilities-Communications		Trent Coffee	5,647.73	6,212.54	10,056.40	5,602.32	5,893.00	290.68	
02-024-51950 Utilities-Water/Sewer		Trent Coffee	4,600.40	13,852.60	18,349.94	18,000.00	14,680.00	(3,320.00)	
02-024-52020 Supplies-Bldg Maint/Repair		Trent Coffee	401.61	136.51	105.01	2,500.00	1,000.00	(1,500.00)	
02-024-52050 Chlorine/Sodium Hypochlorite		Trent Coffee	3,608.00	4,294.00	4,955.00	5,400.00	5,400.00	-	(12) Ion tanks of CL2
02-024-52051 Chlorine		Trent Coffee	-	-	0.00	0.00	-	-	
02-024-52055 Poly Aluminum Chloride		Trent Coffee	-	-	0.00	0.00	-	-	
02-024-52060 Supplies-Computer/Copier/Print		Trent Coffee	40.78	327.69	352.75	450.00	450.00	-	
02-024-52100 Degreaser		Trent Coffee	-	-	0.00	0.00	-	-	
02-024-52110 Equipment (Under \$2,000 Each)		Trent Coffee	1,093.25	2,190.95	503.92	450.00	1,000.00	550.00	
02-024-52120 Supplies-Equip Maint/Repair		Trent Coffee	34,110.33	37,385.20	40,766.66	44,922.00	50,000.00	5,078.00	Parts continue to increase in price and w/ a 30+ year treatment plant - this cost continues to rise
02-024-52250 Fuel, Oil, Fluids		Trent Coffee	6,241.06	3,469.91	2,555.06	3,000.00	3,000.00	-	
02-024-52350 Supplies-Janitorial		Trent Coffee	1,017.10	739.37	1,083.33	732.16	732.16	-	
02-024-52360 Equipment-Laboratory		Trent Coffee	268.00	-	81.88	4,000.00	6,500.00	2,500.00	New pH & DO probes, sampler, etc
02-024-52370 Supplies-Laboratory		Trent Coffee	4,036.71	4,041.42	2,594.35	2,250.00	2,250.00	-	
02-024-52430 Lime		Trent Coffee	-	-	0.00	0.00	-	-	
02-024-52620 Odor Control		Trent Coffee	-	-	984.50	1,000.00	1,000.00	-	
02-024-52700 Supplies-Office		Trent Coffee	156.83	1,086.84	1,880.42	1,000.00	1,500.00	500.00	FY19 one time addition for a Corner Desk for Conference Room
02-024-52750 Supplies-Other		Trent Coffee	941.92	718.00	771.83	900.00	900.00	-	
02-024-52830 Polymers		Trent Coffee	10,366.00	12,726.00	14,002.00	14,002.00	15,278.00	1,276.00	14 drums of 6650 and 4 drums of SC408
02-024-52840 Postage-Meter & Related		Trent Coffee	-	-	22.95	250.00	-	(250.00)	
02-024-52865 Supplies-Safety/Protective		Trent Coffee	969.35	1,380.04	1,185.21	1,450.00	1,450.00	-	
02-024-52885 Small Tools & Equipment		Trent Coffee	373.89	54.36	575.99	700.00	700.00	-	
02-024-52890 Software		Chris Klotter/Trent Coffee	1,080.00	3,087.00	3,012.11	1,500.00	2,000.00	500.00	Linko, Cornerstone, and Arc GIS
02-024-52900 Sulfur Dioxide		Trent Coffee	4,500.00	4,400.00	6,000.00	5,250.00	6,000.00	750.00	(8) ton tank of SO2
02-024-52950 Vehicle-Supplies Repair/Maint		Trent Coffee	524.23	189.87	131.11	350.00	350.00	-	
02-024-53101 Fines & Penalties		Chris Klotter/Trent Coffee	-	-	71,000.00	0.00	-	-	

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GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY	Comments
02-024-53450	Coffee, Tea & Related	Trent Coffee	-	-	0.00	0.00	-	-	
02-024-53460	Conference/Train/School	Chris Klotter/Trent Coffee	1,345.00	1,379.00	1,203.00	1,100.00	2,500.00	1,400.00	Wastewater Renewal Year
02-024-53470	Dues & Subscriptions	Trent Coffee	804.66	697.66	810.16	858.66	900.00	41.34	KRWA, KWWOA, & Franklin Favorite
02-024-53500	Easements	Chris Klotter/Trent Coffee	-	-	0.00	0.00	-	-	
02-024-53600	Miscellaneous	Trent Coffee	-	-	0.00	0.00	-	-	
02-024-53850	Travel/Lodging/Meals	Chris Klotter/Trent Coffee	2,273.24	1,982.60	1,927.62	1,750.00	2,500.00	750.00	Wastewater Renewal Year
02-024-54200	Insurance & Bonds	Kenton Powell/Shanna Cornwell	25,759.82	65,138.60	65,410.73	68,005.52	69,194.16	1,188.64	
02-024-54400	Profess-Other Legal	Chris Klotter/Scott Crabtree	-	29,886.54	6,885.88	240.00	-	(240.00)	
FMU Wastewater Collections Expenditures									
02-026-50010	Compensation	Chris Klotter/Michael Ranburger	152,396.48	161,875.22	162,548.09	133,071.70	138,049.15	4,977.45	COLA Salary Adjustment ~\$4000 Total (Salary & Fringe effect); Class Certification expected for 1
02-026-50060	Compensation-On Call Pay	Chris Klotter/Michael Ranburger	9,584.04	9,102.66	6,275.24	6,027.46	5,634.89	(392.57)	
02-026-50070	Overtime-Non Salaried	Chris Klotter/Michael Ranburger	13,217.22	10,990.53	10,699.31	13,570.26	9,961.68	(3,608.58)	
02-026-50080	Compensation-Deferred	Chris Klotter/Michael Ranburger	-	-	0.00	0.00	-	-	
02-026-50110	FICA/Medicare	Chris Klotter/Michael Ranburger	12,104.24	12,512.25	12,755.42	10,966.01	10,610.60	(355.41)	
02-026-50210	Insurance-Dental	Chris Klotter/Michael Ranburger	827.40	970.88	957.48	731.37	692.64	(38.73)	
02-026-50220	Insurance-Life	Chris Klotter/Michael Ranburger	1,118.12	1,156.27	1,107.11	738.08	719.16	(18.92)	
02-026-50230	Insurance-Medical	Chris Klotter/Michael Ranburger	45,976.12	49,379.25	52,148.39	45,721.70	48,352.72	2,631.02	Medical Rate Increase 4.8% & available variance in level of medical coverage
02-026-50240	Insurance-Retirees	Chris Klotter/Michael Ranburger	-	-	0.00	0.00	-	-	
02-026-50250	Insurance-Unemployment	Chris Klotter/Michael Ranburger	10.77	-	758.91	315.98	39.95	(276.03)	
02-026-50260	Insurance-Workers Comp	Chris Klotter/Michael Ranburger	11,606.67	9,819.13	9,489.28	7,097.37	7,889.59	792.22	
02-026-50280	Vacation	Chris Klotter/Michael Ranburger	-	-	0.00	0.00	-	-	
02-026-50510	Other	Michael Ranburger	-	-	0.00	0.00	-	-	
02-026-50511	Capitalized Malls & Equipment	Shaunna Cornwell	-	-	0.00	0.00	-	-	
02-026-50610	Pensions-Retirees	Chris Klotter/Michael Ranburger	-	-	0.00	0.00	-	-	
02-026-50710	Retirement - CERS	Chris Klotter/Michael Ranburger	30,902.14	31,098.29	32,587.78	29,282.11	33,002.84	3,720.73	12% Pension Increase
02-026-50810	Uniforms	Michael Ranburger	810.76	1,545.77	1,953.93	1,626.27	1,655.16	28.89	5 year average
02-026-50811	Uniforms-NEW HIRE	Michael Ranburger	-	-	0.00	0.00	-	-	
02-026-51120	Contract Labor-Bldg Repair	Michael Ranburger	-	-	0.00	0.00	-	-	
02-026-51220	Equipment Rental	Michael Ranburger	633.50	-	0.00	500.00	500.00	-	Hose or pump rental
02-026-51221	Technology Lease Payments	Tammie Carey	-	-	0.00	260.56	300.00	39.44	
02-026-51230	Freight/Shipping/Handling	Michael Ranburger	829.95	517.23	72.52	600.00	600.00	-	
02-026-51310	Janitorial Service & Related	Michael Ranburger	-	-	0.00	0.00	-	-	
02-026-51510	Physicals/Rests/Vaccines	Michael Ranburger	-	70.00	0.00	280.00	280.00	-	CDL physicals
02-026-51610	Printing & Advertising	Michael Ranburger	-	-	41.40	1,823.00	500.00	(1,323.00)	Smoke test notifications, advertisements for bids
02-026-51735	Profess-Backhoe Repair/Maint	Michael Ranburger	-	1,802.18	0.00	3,000.00	3,000.00	-	
02-026-51740	Profess-Computer Main/Repair	Michael Ranburger	-	-	0.00	0.00	-	-	

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GL Acct	Description	Account Primary	FY15	FY16	FY17	FY18	FY19	FY19	
		Oversight	Final Actual	Final Actual	Final Actual	Revised Budget	Proposed Budget	CY vs PY	Comments
02-026-51745	Professional-Consultant	Michael Ranburger	-	-	0.00	0.00	-	-	
02-026-51748	Profess-License Maint/Support	Tammie Carey	-	-	0.00	1,000.00	-	(1,000.00)	
02-026-51755	Profess-Equip Maint/Repair	Michael Ranburger	39.90	-	1,534.40	500.00	500.00	-	
02-026-51762	Prof-Lift Station Repair	Michael Ranburger	468.60	1,924.00	2,696.91	2,800.00	3,300.00	500.00	
									Budget Reclass in FY18 to Capital; Annual Service Contract/Contingency - \$100K (\$40K Dist; \$40K Street; \$20K
02-026-51765	Professional-Other	Michael Ranburger	3,580.19	214.00	568.00	4,000.00	40,000.00	36,000.00	SW)
02-026-51780	Profess-Vehicle Repair/Maint	Michael Ranburger	2,476.50	1,468.93	2,932.59	9,980.80	6,700.00	(3,280.80)	
02-026-51850	Test Analysis	Michael Ranburger	-	-	0.00	0.00	-	-	
									5 year average plus additional lift station (PY Avg \$32k)
02-026-51910	Utilities-Electric	Michael Ranburger	26,066.49	27,557.17	31,440.52	30,000.00	35,000.00	5,000.00	
02-026-51920	Utilities-Nat Gas/Propane	Michael Ranburger	-	-	0.00	0.00	-	-	
02-026-51940	Utilities-Communications	Michael Ranburger	3,063.47	1,532.80	1,605.63	1,625.00	1,381.00	(244.00)	
02-026-51950	Utilities-Water/Sewer	Michael Ranburger	1,177.78	1,414.57	1,964.62	1,500.00	1,620.00	120.00	
02-026-52010	Supplies-Backhoe Repair/Maint	Michael Ranburger	53.98	-	0.00	300.00	350.00	50.00	
02-026-52020	Supplies-Bldg Maint/Repair	Michael Ranburger	-	-	0.00	500.00	500.00	-	
02-026-52060	Supplies-Computer/Copier/Print	Michael Ranburger	-	-	24.50	150.00	150.00	-	
		Michael							
02-026-52080	Concrete	Ranburger/Darrell	-	876.50	1,210.70	2,500.00	-	(2,500.00)	FY19 Expend 100% out of GF Dept 020 and reallocate through Overhead
		Mallory							
		Michael							
		Ranburger/Darrell							
02-026-52090	Supplies - Asphalt	Mallory	1,059.57	-	0.00	4,500.00	-	(4,500.00)	FY19 Expend 100% out of GF Dept 020 and reallocate through Overhead
02-026-52110	Equipment (Under \$2,000 Each)	Michael Ranburger	3,066.05	2,203.22	1,282.00	2,000.00	2,000.00	-	
02-026-52120	Supplies-Equip Maint/Repair	Michael Ranburger	210.70	59.96	0.00	700.00	780.00	80.00	
02-026-52250	Fuel, Oil, Fluids	Michael Ranburger	7,975.66	4,837.77	5,261.19	7,500.00	8,000.00	500.00	
									Restock supplies and purchase shot rock for discharge area
02-026-52310	Gravel/Rock	Michael Ranburger	1,330.61	2,506.87	2,110.23	3,500.00	6,000.00	2,500.00	
		Michael							
		Ranburger/Darrell							
02-026-52311	Supplies Yard Repairs	Mallory	150.00	-	0.00	150.00	-	(150.00)	FY19 Expend 100% out of GF Dept 020 and reallocate through Overhead
02-026-52320	Grout	Michael Ranburger	-	-	221.83	250.00	250.00	-	
02-026-52350	Supplies-Janitorial	Michael Ranburger	90.00	-	0.00	0.00	-	-	
02-026-52355	Lift Station-Sply Maint/Repair	Michael Ranburger	10,167.33	4,967.42	3,315.64	9,500.00	9,500.00	-	
02-026-52440	Manholes	Michael Ranburger	3,200.00	-	0.00	6,000.00	6,000.00	-	Annual Manhole rehab - 2 Manholes
02-026-52700	Supplies-Office	Michael Ranburger	-	-	135.99	0.00	150.00	150.00	
02-026-52750	Supplies-Other	Michael Ranburger	1,080.21	697.49	389.11	1,000.00	1,000.00	-	
02-026-52820	PVC Pipe	Michael Ranburger	1,744.57	2,431.24	883.23	2,400.00	3,000.00	600.00	
02-026-52840	Postage-Meter & Related	Michael Ranburger	-	-	0.00	0.00	-	-	
									Anticipate more street paving - \$150K to \$250k
02-026-52855	Risers	Michael Ranburger	844.80	-	200.00	1,500.00	2,500.00	1,000.00	
02-026-52865	Supplies-Safety/Protective	Michael Ranburger	1,195.88	519.94	1,695.17	1,700.00	1,800.00	100.00	
									Hydrogen Sulfide treatment at 3 or 4 Lift Stations; Chemical Feed Rates (Temperature dependent); One time major expense because have to fill up 3 or 4 tanks at once
02-026-52875	Sewer Solvent	Michael Ranburger	2,760.45	3,554.16	3,066.94	3,750.00	30,000.00	26,250.00	
02-026-52880	Signs & Barricades	Michael Ranburger	1,453.45	-	0.00	0.00	-	-	
02-026-52885	Small Tools & Equipment	Michael Ranburger	312.42	54.00	4,692.00	500.00	500.00	-	
		Chris Klotter/Michael							
02-026-52890	Software	Ranburger	-	192.00	1,787.12	700.00	1,100.00	400.00	ArcGIS licenses
02-026-52920	Tapping Saddles	Michael Ranburger	-	-	148.75	300.00	450.00	150.00	Based on cost of saddles - \$75each
02-026-52950	Vehicle-Supplies Repair/Maint	Michael Ranburger	653.93	1,500.76	814.88	900.00	1,000.00	100.00	
02-026-52955	Inventory Adjustment	Shaunna Cornwell	(2,835.73)	(282.73)	8,404.80	0.00	-	-	
02-026-53450	Coffee, Tea & Related	Michael Ranburger	-	-	0.00	0.00	-	-	
		Chris Klotter/Michael							
02-026-53460	Conference/Train/School	Ranburger	1,210.00	1,332.35	638.90	640.00	1,500.00	860.00	Renewal Year

City of Franklin
Fiscal Year Ending June 30, 2019
Original Budget Analysis for Utility Fund (Franklin Municipal Utilities)

GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY	Comments
									Based on current expenditures
02-026-53470	Dues & Subscriptions	Michael Ranburger Chris Klotter/Michael	326.00	571.50	234.50	140.00	150.00	10.00	KWWOA \$50/yr
02-026-53500	Easements	Ranburger	895.53	1,295.53	1,428.61	1,061.31	1,000.00	(61.31)	
02-026-53600	Miscellaneous	Michael Ranburger	2,670.02	-	0.00	0.00	-	-	
02-026-53850	Travel/Lodging/Meals	Michael Ranburger	1,759.30	383.49	1,052.59	1,000.00	1,800.00	800.00	Renewal Year
02-026-54200	Insurance & Bonds	Kenton Powell/Shanna							
02-026-54200	Insurance & Bonds	Cornwell	25,759.82	-	0.00	0.00	0.00	0.00	
FMU Debt Service									
02-071-58150	Admin Fees-W KIA/KLC/BNDS/Note	Shanna Cornwell	-	-	0.00	0.00	-	-	
02-071-58155	Admin Fees KIA	Shanna Cornwell	799.54	502.48	1,170.68	3,378.00	3,312.50	(65.50)	Per Debt Service Schedules
02-071-58156	Bond Issue Costs	Shanna Cornwell	-	-	0.00	0.00	-	-	
02-071-58200	Bond Redemption Fee	Shanna Cornwell	-	-	0.00	0.00	-	-	
02-071-58332	Interest-Meter Deposits	Shanna Cornwell	528.93	1,075.23	2,110.93	2,000.00	2,000.00	-	
02-071-58350	Interest-KIA C89-17 Dam Cap	Shanna Cornwell	-	-	0.00	0.00	-	-	
02-071-58352	Interest-KIA A92-05 BLT Press	Shanna Cornwell	116.31	-	0.00	0.00	-	-	
02-071-58354	Interest-KIA A94-18 WW Upgrade	Shanna Cornwell	4,709.91	3,014.89	1,299.46	0.00	-	-	
02-071-58360	Interest-W KLC Wtr Line Lease	Shanna Cornwell	-	-	0.00	0.00	-	-	
02-071-58365	Interest-2004 Dam Bonds	Shanna Cornwell	-	-	0.00	0.00	-	-	
02-071-58370	Interest-KLC Leases & Bonds	Shanna Cornwell	-	-	6,496.08	37,775.00	36,987.50	(787.50)	Per Debt Service Schedules
02-071-58372	Interest-2009 W&S Bonds	Shanna Cornwell	33,035.00	28,900.00	24,362.50	19,442.50	14,005.00	(5,437.50)	Per Debt Service Schedules
02-071-58375	Interest-2012 W&S Bonds	Shanna Cornwell	100,893.76	97,843.76	94,893.76	91,943.76	88,943.76	(3,000.00)	Per Debt Service Schedules
02-071-58440	Principal-KIA A92-05 BLT Press	Shanna Cornwell	14,539.63	-	0.00	0.00	-	-	
02-071-58442	Principal-KIA C89-17 Dam Cap	Shanna Cornwell	-	-	0.00	0.00	-	-	
02-071-58444	Principal-KIA A94-18 WW Upgrde	Shanna Cornwell	140,829.99	142,525.02	144,240.45	0.00	-	-	
02-071-58450	Principal-W KLC Wtr Line Lease	Shanna Cornwell	-	-	0.00	0.00	-	-	
02-071-58452	Principal-2004 Dam Bonds	Shanna Cornwell	-	-	0.00	0.00	-	-	
02-071-58453	Principal-2002 Bonds	Shanna Cornwell	-	-	0.00	0.00	-	-	
02-071-58455	Principal-2000 KLC Lease	Shanna Cornwell	-	-	0.00	0.00	-	-	
02-071-58458	Principal-2009 W&S Bonds	Shanna Cornwell	140,000.00	145,000.00	150,000.00	155,000.00	160,000.00	5,000.00	Per Debt Service Schedules
02-071-58460	Principal-1999 KLC Lease	Shanna Cornwell	-	-	0.00	45,000.00	45,000.00	-	
02-071-58475	Principal-2012 W&S Bonds	Shanna Cornwell	140,000.00	145,000.00	150,000.00	145,000.00	155,000.00	10,000.00	Per Debt Service Schedules
FMU Intergovernmental Expenditures									
02-073-60300	Water Division-Overhead	Shanna Cornwell	249,999.97	277,050.00	317,500.00	337,500.00	350,000.00	12,500.00	Per Debt Service Schedules
02-073-60400	Wastewater Div-Overhead	Shanna Cornwell	250,000.07	277,050.00	317,500.00	337,500.00	350,000.00	12,500.00	Per Debt Service Schedules
02-011-61500	Depreciation	Shanna Cornwell	-	-	0.00	0.00	-	-	
02-073-62010	Transfer Out - General Fund	Shanna Cornwell	-	-	23,286.00	48,562.50	-	-	Transferred from FMU Capital Project -
02-073-62013	Transfer In - Municipal Aid	Shanna Cornwell	-	-	0.00	0.00	-	(48,562.50)	To Pay GF for Accella
FMU Capital Expenditures									
02-011-75100	Building - FMU Admin	Chris Klotter	-	-	-	0.00	-	-	
02-011-75200	Equipment - FMU Admin	Chris Klotter	-	-	-	0.00	35,000.00	35,000.00	
02-011-75300	Land & Imprvmnts - FMU Admin	Chris Klotter	-	-	-	0.00	-	-	
02-011-75400	Plant-In-Service - FMU Admin	Chris Klotter	-	-	-	0.00	-	-	
02-011-75500	Vehicle - FMU Admin	Chris Klotter	-	-	-	0.00	-	-	
02-021-70100	Building - Water Plant	Jerry Farmer	23,873.00	8,134.00	7,401.97	0.00	9,500.00	9,500.00	
02-021-70200	Equipment - Water Plant	Jerry Farmer	31,494.27	17,871.40	91,209.50	84,467.05	95,500.00	11,032.95	
02-021-70300	Land & Imprvmnts - Water Plant	Jerry Farmer	-	20,553.38	0.00	0.00	2,000.00	2,000.00	
02-021-70400	Plant-In-Service - Water Plant	Jerry Farmer	-	-	0.00	0.00	-	-	
02-021-70500	Vehicle - Water Plant	Jerry Farmer	-	10,000.00	0.00	24,712.16	-	(24,712.16)	
02-022-71100	Building - Water Distrib	Chris Klotter/Kenny Massey	-	-	0.00	0.00	15,000.00	15,000.00	
02-022-71200	Equipment - Water Distrib	Chris Klotter/Kenny Massey	3,015.00	94,326.13	9,436.40	84,675.00	85,000.00	325.00	
02-022-71300	Land & Improvmnts - Wtr Distrib	Chris Klotter/Kenny Massey	-	-	0.00	0.00	-	-	
02-022-71400	Plant-In-Service - Wtr Distrib	Chris Klotter/Kenny Massey	100,733.41	106,671.97	0.00	190,500.00	90,500.00	(100,000.00)	

City of Franklin
Fiscal Year Ending June 30, 2019
Original Budget Analysis for Utility Fund (Franklin Municipal Utilities)

GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY	Comments
02-022-71500	Vehicle - Water Distrib	Chris Klotter/Kenny Massey	-	40,085.00	39,931.00	0.00	-	-	
02-024-72100	Building - Wastewater Plant	Chris Klotter/Trent Coffee	-	-	0.00	25,360.00	-	(25,360.00)	
02-024-72200	Equipment - Wastewater Plant	Chris Klotter/Trent Coffee	38,220.43	19,951.88	99,216.76	129,065.34	25,000.00	(104,065.34)	
02-024-72300	Land & Imprvmnts - Waste Plant	Chris Klotter/Trent Coffee	-	-	0.00	0.00	-	-	
02-024-72400	Plant-In-Service - Waste Plant	Chris Klotter/Trent Coffee	8,280.00	-	0.00	0.00	-	-	
02-024-72500	Vehicle - Wastewater Plant	Chris Klotter/Trent Coffee	-	2,606.00	0.00	0.00	-	-	
02-026-73100	Building - Coll/Rehab	Chris Klotter/Michael Ranburger	-	-	0.00	0.00	18,500.00	18,500.00	
02-026-73200	Equipment - Coll/Rehab	Chris Klotter/Michael Ranburger	17,074.95	47,100.00	123,669.16	64,482.75	73,000.00	8,517.25	
02-026-73300	Land & Improvmnts-Coll/Rehab	Chris Klotter/Michael Ranburger	-	10,353.00	0.00	0.00	-	-	
02-026-73400	Plant-In-Service - Coll/Rehab	Chris Klotter/Michael Ranburger	565,872.37	322,579.44	1,759,532.72	444,906.45	208,000.00	(236,906.45)	
02-026-73500	Vehicle - Coll/Rehab	Chris Klotter/Michael Ranburger	-	-	0.00	132,550.00	14,122.00	(118,428.00)	
02-011-73550	Reserve for Capital Improvmnt	Kenton Powell/Chris Klotter	-	-	0.00	138,400.00	330,000.00	191,600.00	
			<u>4,420,156.91</u>	<u>4,566,644.62</u>	<u>6,216,327.91</u>	<u>5,332,142.51</u>	<u>5,279,532.90</u>	<u>(52,609.61)</u>	
			<u>177,298.41</u>	<u>492,135.76</u>	<u>1,340,980.68</u>	<u>296,706.59</u>	<u>514,817.83</u>	<u>218,111.24</u>	

City of Franklin
 Budgeted Changes to Stormwater Fund Balance
 Fiscal Year Ended June 30, 2019

Fund Balance, Beginning of Year	-	-	130,329.00	259,037.03	296,705.30	
Budgeted Revenue	Actual FY15	Actual FY16	Actual FY17	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY
Stormwater Fees	-	217,226.30	235,629.27	245,000.00	250,000.00	5,000.00
Intergovernmental Revenue	-	99,996.00	99,999.96	99,999.97	100,000.00	0.03
Other Income	-	6,816.32	6,912.61	7,500.00	7,500.00	-
Total Budgeted Revenue	-	324,038.62	342,541.84	352,499.97	357,500.00	5,000.03
Budgeted Expenditures	Actual FY15	Actual FY16	Actual FY17	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY
Stormwater - Wages & FICA	-	86,713.02	87,318.09	91,338.67	94,454.94	3,116.27
Stormwater - Medical/Fringe	-	22,995.94	27,705.16	28,082.40	30,172.61	2,090.21
Stormwater - Retirement	-	13,083.89	14,056.32	16,320.63	18,950.36	2,629.73
Stormwater - Operational Costs	-	69,368.02	66,720.23	62,800.22	74,204.23	11,404.01
Intergovernmental Appropriations	-	-	8,039.01	-	-	-
Capital Outlay - Stormwater	-	1,548.75	9,995.00	56,289.78	20,000.00	(36,289.78)
Capital Outlay - Contingency	-	-	-	60,000.00	-	(60,000.00)
Total Budgeted Expenditures	-	193,709.62	213,833.81	314,831.70	237,782.14	(77,049.56)
Net Change in Fund Balance	-	130,329.00	128,708.03	37,668.27	119,717.86	82,049.59
Fund Balance, End of Year	-	130,329.00	259,037.03	296,705.30	416,423.16	82,049.59

City of Franklin
Fiscal Year Ending June 30, 2019
Original Budget Analysis for Stormwater Fund

GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY	Comments
Revenue									
13-130-40050	Allowance for Uncollectible AR		-	(3,494.16)	(376.45)	-	-	-	
13-130-40160	Penalty Charges		-	6,816.32	7,289.06	7,500.00	7,500.00	-	
13-130-40600	Stormwater Fees		-	220,720.46	235,629.27	245,000.00	250,000.00	5,000.00	Residential, Commercial & Industrial growth in impervious surface
13-130-47270	Appropriation-General Fund		-	99,996.00	99,999.96	99,999.97	100,000.00	0.03	
			-	324,038.62	342,641.84	352,499.97	357,500.00	5,000.03	
Stormwater Intergovernmental Appropriations									
13-073-62010	Transfer Out - General Fund	Shaunna Cornwell	-	-	8,039.01	-	-	-	
Stormwater Capital Expenditures									
13-130-71313	Land & Improvmnts - Stormwater	Chris Klotter/Darrell Mallory	-	-	-	-	-	-	
13-130-71413	Plant-In-Service - Stormwater	Chris Klotter/Darrell Mallory	-	1,548.75	-	2,316.00	20,000.00	17,684.00	
13-130-71513	Vehicle - Stormwater	Chris Klotter/Darrell Mallory	-	-	-	48,223.78	-	(48,223.78)	
13-130-72113	Building - Stormwater	Chris Klotter/Darrell Mallory	-	-	-	-	-	-	
13-130-72213	Equipment - Stormwater	Chris Klotter/Darrell Mallory	-	-	9,995.00	5,750.00	-	(5,750.00)	
13-071-73547	Amortization	Chris Klotter/Darrell Mallory	-	-	-	-	-	-	
13-130-73550	Reserve for Capital Improvmnt	Kenton Powell/Chris Klotter	-	-	-	60,000.00	-	(60,000.00)	FY2018 Cave Capital Reserve of \$60K
Stormwater Expenditures									
13-130-50010	Compensation	Chris Klotter/Darrell Mallory	-	70,622.82	76,070.75	78,261.26	79,677.98	1,416.72	COLA Salary Adjustment ~\$2360 Total (Salary & Fringe effect);
13-130-50060	Compensation-On Call Pay	Chris Klotter/Darrell Mallory	-	2,772.14	3,614.34	3,246.22	3,169.30	(76.92)	
13-130-50070	Overtime-Non Salaried	Chris Klotter/Darrell Mallory	-	3,142.62	3,671.42	3,584.72	5,376.50	1,791.78	
13-130-50080	Compensation-Deferred	Chris Klotter/Darrell Mallory	-	4,703.70	-	-	-	-	
13-130-50110	FICA/Medicare	Chris Klotter/Darrell Mallory	-	5,471.74	5,961.58	6,246.47	6,231.16	(15.31)	
13-130-50210	Insurance-Dental	Chris Klotter/Darrell Mallory	-	444.84	494.49	489.73	484.64	(5.09)	
13-130-50220	Insurance-Life	Chris Klotter/Darrell Mallory	-	471.48	529.55	439.40	414.44	(24.96)	
13-130-50230	Insurance-Medical	Chris Klotter/Darrell Mallory	-	13,754.14	16,938.16	20,068.45	22,789.63	2,721.18	Medical Rate Increase 4.8% & available variance in level of medical coverage
13-130-50240	Insurance-Retirees	Chris Klotter/Darrell Mallory	-	-	-	-	-	-	
13-130-50250	Insurance-Unemployment	Chris Klotter/Darrell Mallory	-	-	337.36	171.41	22.94	(148.47)	
13-130-50260	Insurance-Workers Comp	Chris Klotter/Darrell Mallory	-	8,325.48	9,405.60	6,913.41	6,460.96	(452.45)	
13-130-50280	Vacation	Chris Klotter/Darrell Mallory	-	-	-	-	-	-	
13-130-50710	Retirement - CERS	Chris Klotter/Darrell Mallory	-	13,083.89	14,056.32	16,320.63	18,950.36	2,629.73	12% Pension Increase
13-130-50810	Uniforms	Darrell Mallory	-	413.48	540.59	528.59	538.20	9.61	
13-130-51220	Equipment Rental	Darrell Mallory	-	13,325.00	13,200.00	-	-	-	
13-130-51221	Technology Lease Payments	Tammie Carey	-	36.72	220.32	274.30	220.32	(53.98)	
13-130-51230	Freight/Shipping/Handling	Darrell Mallory	-	30.00	-	-	-	-	
13-130-51510	Physicals/Rests/Vaccines	Darrell Mallory	-	177.00	-	162.00	162.00	-	
13-130-51745	Professional-Consultant	Darrell Mallory	-	5,746.25	17,223.42	14,000.00	14,000.00	-	Stormwater plan reviews
13-130-51748	Profess-License Maint/Support	Tammie Carey	-	-	433.80	1,432.00	1,200.00	(232.00)	
13-130-51755	Profess-Equip Maint/Repair	Darrell Mallory	-	2,892.82	1,265.59	5,000.00	5,000.00	-	Skid Steer R&M
13-130-51765	Professional-Other	Darrell Mallory	-	-	-	10,000.00	20,000.00	10,000.00	Annual Service Contract/Contingency - \$100K (\$40K Dist; \$40K Street; \$20K SW)
13-130-51775	Prof-Storm Sewer	Darrell Mallory	-	-	360.00	-	-	-	
13-130-51780	Profess-Vehicle Repair/Maint	Darrell Mallory	-	4,774.81	4,027.71	4,500.00	4,500.00	-	
13-130-51860	Tree Maintenance	Darrell Mallory	-	-	800.00	-	-	-	
13-130-51940	Utilities-Communications	Darrell Mallory	-	1,081.62	1,097.67	1,200.00	1,200.00	-	
13-130-52020	Supplies-Bldg Maint/Repair	Darrell Mallory	-	326.66	-	-	-	-	
13-130-52110	Equipment (Under \$2,000 Each)	Darrell Mallory	-	2,146.94	941.41	83.71	83.71	-	
13-130-52120	Supplies-Equip Maint/Repair	Darrell Mallory	-	1,165.09	1,619.53	2,000.00	2,000.00	-	
13-130-52250	Fuel, Oil, Fluids	Darrell Mallory	-	5,634.91	5,545.76	6,500.00	7,000.00	500.00	
13-130-52310	Gravel/Rock	Darrell Mallory	-	2,464.36	5,398.92	9,750.00	10,000.00	250.00	Rehabilitation of ditches
13-130-52311	Supplies Yard Repairs	Darrell Mallory	-	1,290.00	730.71	2,000.00	2,000.00	-	
13-130-52330	Herbicides	Darrell Mallory	-	359.96	179.98	98.40	-	(98.40)	
13-130-52700	Supplies-Office	Darrell Mallory	-	-	-	-	-	-	
13-130-52750	Supplies-Other	Darrell Mallory	-	1,368.62	-	-	-	-	
13-130-52840	Postage-Meter & Related	Darrell Mallory	-	-	-	-	-	-	
13-130-52865	Supplies-Safety/Protective	Darrell Mallory	-	1,089.99	815.21	1,000.00	800.00	(200.00)	
13-130-52880	Signs & Barricades	Darrell Mallory	-	2,580.88	155.15	-	-	-	

City of Franklin
Fiscal Year Ending June 30, 2019
Original Budget Analysis for Stormwater Fund

GL Acct	Description	Account Primary Oversight	FY15	FY16	FY17	FY18	FY19	FY19	Comments
			Final Actual	Final Actual	Final Actual	Revised Budget	Proposed Budget	CY vs PY	
13-130-52890	Software	Chris Klotter/Darrell Mallory	-	96.00	-	-	200.00	200.00	
13-130-52895	Supplies-Storm Crew	Darrell Mallory	-	20,880.73	1,888.13	971.22	2,000.00	1,028.78	Temporary Fencing
13-130-52950	Vehicle-Supplies Repair/Maint	Darrell Mallory	-	1,144.64	1,139.33	1,400.00	1,400.00	-	
13-130-53460	Conference/Train/School	Chris Klotter/Darrell Mallory	-	300.00	35.00	400.00	400.00	-	
13-130-53470	Dues & Subscriptions	Darrell Mallory	-	30.00	62.00	-	-	-	
13-130-53500	Easements	Darrell Mallory	-	-	40.00	1,500.00	1,500.00	-	
13-130-53600	Miscellaneous	Darrell Mallory	-	-	-	-	-	-	
13-130-53850	Travel/Lodging/Meals	Chris Klotter/Darrell Mallory	-	11.54	-	-	-	-	
			-	193,709.62	211,833.81	314,831.70	237,782.14	(77,049.56)	
			-	130,329.00	121,708.03	37,668.27	119,717.86	82,049.59	

City of Franklin
 Budgeted Changes to Sanitation Fund Balance
 Fiscal Year Ended June 30, 2019

Fund Balance, Beginning of Year	(23,387.44)	(11,361.00)	(4,345.00)	11,083.77	35,949.99	
	Actual	Actual	Actual	FY18	FY19	FY19
Budgeted Revenue	FY15	FY16	FY17	Revised Budget	Proposed Budget	CY vs PY
Charges for Services - Sanitation	640,735.99	647,692.99	674,560.63	673,000.00	686,520.00	13,520.00
Franchise Fees	186,933.54	182,903.42	189,451.20	200,279.99	202,131.75	1,851.76
Collection Fees	19,446.04	19,513.54	20,296.92	20,211.12	21,000.00	788.88
Fines & Forfeitures	24,388.13	25,090.88	25,006.98	25,000.00	25,000.00	-
Miscellaneous Revenue	540.69	333.22	339.22	325.00	325.00	-
Total Budgeted Revenue	872,044.39	875,534.05	909,654.95	918,816.11	934,976.75	16,160.64
	Actual	Actual	Actual	FY18	FY19	FY19
Budgeted Expenditures	FY15	FY16	FY17	Revised Budget	Proposed Budget	CY vs PY
Salary & Fringe Benefits	12,232.00	8,566.75	8,162.58	8,449.92	8,638.44	188.52
Garbage Hauler Contract	647,785.86	650,451.30	673,563.64	676,000.00	689,520.00	13,520.00
Intergovernmental Expenditures	200,000.04	209,500.00	209,499.96	209,499.97	209,500.00	0.03
Debt Service	-	-	-	-	-	-
Miscellaneous Expenses	-	-	-	-	-	-
Total Budgeted Expenditures	860,017.90	868,518.05	894,226.18	893,949.89	907,658.44	13,708.55
Net Change in Fund Balance	12,026.49	7,016.00	15,428.77	24,866.22	27,318.31	2,452.09
Fund Balance, End of Year	(11,360.95)	(4,345.00)	11,083.77	35,949.99	63,268.30	

City of Franklin
Fiscal Year Ending June 30, 2019
Original Budget Analysis for Sanitation Fund

GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY	Comments
Sanitation Revenue									
03-030-40030	Collection Fee		19,446.04	19,513.54	20,296.92	20,211.12	21,000.00	788.88	Assuming contractual COLA increase in Oct/Nov
03-030-40040	Comm Business Dumpsters		(551.68)	0.00	-	-	-	-	
03-030-40050	Allowance for Uncollectible AR		(3,929.38)	(2,758.66)	(1,989.21)	(3,000.00)	(3,000.00)	-	
03-030-40080	Franchise Fees		186,933.54	182,903.42	189,451.20	200,279.99	202,131.75	1,851.76	Assuming contractual COLA increase in Oct/Nov
03-030-40090	Residential/Business-Manual		645,217.05	650,451.65	676,549.84	676,000.00	689,520.00	13,520.00	Assuming contractual COLA increase in Oct/Nov
03-030-40100	Comm-Industries		-	0.00	-	-	-	-	
03-030-40160	Penalty Charges		24,388.13	25,090.88	25,006.98	25,000.00	25,000.00	-	
03-030-46180	Investment Income		540.69	333.19	339.22	325.00	325.00	-	
03-030-46200	Miscellaneous Income		-	0.03	-	-	-	-	
			872,044.39	875,534.05	909,654.95	918,816.11	934,976.75	16,160.64	
Sanitation Expenditures									
03-010-52955	Inventory Adjustment	Shaunna Cornwell	-	0.00	-	-	-	-	
03-030-50240	Insurance-Retirees	Shaunna Cornwell	8,588.00	6,004.75	5,762.58	6,049.92	6,238.44	188.52	
03-030-50610	Pensions-Retirees	Shaunna Cornwell	3,644.00	2,562.00	2,400.00	2,400.00	2,400.00	-	
03-030-51250	Garbage Hauler Contract	Shaunna Cornwell	647,785.86	650,451.30	676,563.64	676,000.00	689,520.00	13,520.00	Assuming contractual COLA increase in Oct/Nov
03-030-51757	Professional Landfill	Chris Klotter/Trent Coffee	-	0.00	-	-	-	-	
03-030-53010	Bad Debts	Shaunna Cornwell	-	0.00	-	-	-	-	
03-030-53600	Miscellaneous	Shaunna Cornwell	-	0.00	-	-	-	-	
03-071-58436	Principal-Sanit KLC Incin	Shaunna Cornwell	-	0.00	-	-	-	-	
Sanitation Intergovernmental Expenditures									
03-073-60200	Administrative Overhead	Shaunna Cornwell	200,000.04	209,500.00	209,499.96	209,499.97	209,500.00	0.03	
			860,017.90	868,518.05	894,226.18	893,949.89	907,658.44	13,708.55	
			12,026.49	7,016.00	15,428.77	24,866.22	27,318.31	2,452.09	

City of Franklin
 Budgeted Changes to Municipal Aid Fund Balance
 Fiscal Year Ended June 30, 2019

Fund Balance, Beginning of Year	216,006.00	170,729.00	42,832.00	119,259.01	114,533.60	
	Actual	Actual	Actual	FY18	FY19	FY19
Budgeted Revenue	FY15	FY16	FY17	Revised Budget	Proposed Budget	CY vs PY
Municipal Aid	202,991.37	172,871.40	211,259.82	180,624.62	287,595.36	106,970.74
Miscellaneous Revenues	208.03	194.34	124.38	150.00	150.00	-
Total Budgeted Revenue	203,199.40	173,065.74	211,384.20	180,774.62	287,745.36	106,970.74
	Actual	Actual	Actual	FY18	FY19	FY19
Budgeted Expenditures	FY15	FY16	FY17	Revised Budget	Proposed Budget	CY vs PY
Street Repairs	111,093.82	162,793.62	35,847.06	70,000.00	270,000.00	200,000.00
Curb Repairs	20,943.48	8,243.05	4,110.09	17,000.00	17,000.00	-
Miscellaneous Expenditures	-	3,500.00	-	3,500.00	-	(3,500.00)
Intergovernmental Expenditures	110,000.04	95,000.00	95,000.04	95,000.03	95,000.00	(0.03)
Capital Outlay	6,440.00	31,425.10	-	-	-	-
Total Budgeted Expenditures	248,477.34	300,961.77	134,957.19	185,500.03	382,000.00	196,499.97
Net Change in Fund Balance	(45,277.94)	(127,896.03)	76,427.01	(4,725.41)	(94,254.64)	(89,529.23)
Fund Balance, End of Year	170,728.06	42,832.97	119,259.01	114,533.60	20,278.96	

City of Franklin
Fiscal Year Ending June 30, 2019
Budget Revision Analysis for Municipal Aid Fund

GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Actual Final	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY	
Municipal Aid Revenue									
06-060-46160	Ky Tax Rebate		-	0.00	-	-	-	-	
06-060-46180	Investment Income		208.03	194.34	124.38	150.00	150.00	-	
06-060-46220	Proceeds for Sale of Assets		-	0.00	-	-	-	-	
06-060-47160	Ky Tax Rebate		193,278.77	161,980.00	198,648.00	161,137.00	168,107.74	6,970.74	Per State Contract
06-060-47161	KY Tax Rebate		-	0.00	-	-	-	-	
06-060-47165	Ky Special Grant		-	0.00	-	-	-	-	
06-060-47170	Special Munt/Aid Disc Bond		-	0.00	-	-	-	-	
06-060-47180	LGEAF/Coal/Mineral		9,712.60	10,891.40	12,611.82	19,487.62	19,487.62	-	
06-060-48100	Contribution Infrastr Assets		-	0.00	-	-	100,000.00	100,000.00	Transfer from GF for additional paving
			203,199.40	173,065.74	211,384.20	180,774.62	287,745.36	106,970.74	
Municipal Aid Expenditures									
06-060-51766	Professional-Street Rep/Maint	Chris Klotter/Darrell Mallory	-	0.00	9,410.00	-	15,000.00	15,000.00	Reclassified to Street Paving
06-060-51840	Street Paving-SP Mun/Aid Disc	Darrell Mallory	-	0.00	-	-	-	-	
06-060-52090	Supplies - Curbs	Darrell Mallory	6,262.76	0.00	1,362.85	5,000.00	5,000.00	-	
06-060-52500	Supplies-Sidewalks	Darrell Mallory	14,680.72	8,243.05	2,747.24	12,000.00	12,000.00	-	
06-060-52890	GIS Program	Chris Klotter/Darrell Mallory	-	3,500.00	-	3,500.00	-	(3,500.00)	Eliminated need for ESRI
06-060-52897	Supplies-Streets	Darrell Mallory	17,788.94	16,530.13	2,719.52	5,000.00	5,000.00	-	
Municipal Aid Intergovernmental Expenditures									
06-073-60500	Municipal Aid Appropriation	Shaunna Cornwell	110,000.04	95,000.00	95,000.04	95,000.03	95,000.00	(0.03)	
06-073-62012	Transfer Out - Utility Fund	Shaunna Cornwell	-	0.00	-	-	-	-	
Municipal Aid Capital Expenditures									
06-060-79300	Street Construction	Chris Klotter/Darrell Mallory	-	0.00	-	-	-	-	
06-060-61500	Depreciation	Shaunna Cornwell	-	0.00	-	-	-	-	
06-060-51830	Street Paving Ky Tax Rebate	Chris Klotter/Darrell Mallory	93,304.88	146,263.49	23,717.54	65,000.00	250,000.00	185,000.00	Supplanted \$100K from GF
06-060-79330	Street Equipment	Chris Klotter/Darrell Mallory	6,440.00	6,325.00	-	-	-	-	
06-060-79500	Street - Vehicles	Chris Klotter/Darrell Mallory	-	25,100.10	-	-	-	-	
			248,477.34	300,961.77	134,957.19	185,500.03	382,000.00	196,499.97	
			(45,277.94)	(127,896.03)	76,427.01	(4,725.41)	(94,254.64)	(89,529.23)	

City of Franklin
 Budgeted Changes to Cemetery Fund Balance
 Fiscal Year Ended June 30, 2019

Fund Balance, Beginning of Year	(3,730.00)	5,213.00	37,889.00	65,527.90	74,057.01	
	Actual	Actual	Actual	FY18	FY19	FY19
Budgeted Revenue	FY15	FY16	FY17	Revised Budget	Proposed Budget	CY vs PY
Lot Sales	27,000.00	47,050.00	51,500.00	34,000.00	34,000.00	-
Open/Close Graves	40,350.00	46,400.00	45,150.00	38,000.00	38,000.00	-
Intergovernmental Revenues	186,000.00	186,000.00	186,000.00	186,000.00	186,000.00	-
Miscellaneous Revenues	251.37	704.06	552.05	525.00	525.00	-
Total Budgeted Revenue	253,601.37	280,154.06	283,202.05	258,525.00	258,525.00	-
	Actual	Actual	Actual	FY18	FY19	FY19
Budgeted Expenditures	FY15	FY16	FY17	Revised Budget	Proposed Budget	CY vs PY
Salaries & Fringe	7,008.00	8,298.00	8,615.30	8,917.32	9,051.36	134.04
Contract Labor - Cemetery Operations	180,750.00	180,750.00	180,750.00	180,750.00	185,000.00	4,250.00
Operating Expenses	4,785.91	3,483.13	3,316.33	8,682.07	10,182.72	1,500.65
Intergovernmental Expenditures	47,616.52	54,946.52	54,446.52	51,646.50	51,646.46	(0.04)
Capital Outlay	4,500.00	-	8,435.00	-	-	-
Total Budgeted Expenditures	244,660.43	247,477.65	255,563.15	249,995.89	255,880.54	5,884.65
Net Change in Fund Balance	8,940.94	32,676.41	27,638.90	8,529.11	2,644.46	(5,884.65)
Fund Balance, End of Year	5,210.94	37,889.41	65,527.90	74,057.01	76,701.47	

City of Franklin
Fiscal Year Ending June 30, 2019
Budget Revision Analysis for Cemetery Fund

GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY	
Cemetery Revenue									
10-100-40050	Allowance for Uncollectible AR		-	-	-	-	-	-	
10-100-40120	Lot Sales		27,000.00	47,050.00	51,500.00	34,000.00	34,000.00	-	
10-100-40130	Memorials Received		-	50.00	-	-	-	-	
10-100-40135	Spears Bequest-Beauty/Upkeep		-	-	-	-	-	-	
10-100-40140	Open/Close Graves		40,350.00	46,400.00	45,150.00	38,000.00	38,000.00	-	
10-100-46180	Investment Income		36.37	29.06	52.05	75.00	75.00	-	
10-100-46200	Miscellaneous Income		215.00	625.00	500.00	450.00	450.00	-	
10-100-47270	Appropriation-General Fund		183,000.00	183,000.00	183,000.00	183,000.00	183,000.00	-	
10-100-47275	Appropriation-Perp Care		3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	-	
			253,601.37	280,154.06	283,202.05	258,525.00	258,525.00	-	
Cemetery Capital Expenditures									
10-100-79600	Cemetery Equipment	Chris Klotter/Josh London	-	-	8,435.00	-	-	-	
10-100-79700	Land Improvmnts	Chris Klotter/Josh London	4,500.00	-	-	-	-	-	
Cemetery Expenditures									
10-100-50010	Compensation	Chris Klotter	-	-	-	-	-	-	
10-100-50110	FICA/Medicare	Chris Klotter	-	-	-	-	-	-	
10-100-50240	Insurance-Retirees	Chris Klotter	5,808.00	5,898.00	6,185.64	6,517.32	6,651.36	134.04	
10-100-50250	Insurance-Unemployment	Chris Klotter	-	-	-	-	-	-	
10-100-50260	Insurance-Workers Comp	Chris Klotter	-	-	29.66	-	-	-	
10-100-50610	Pensions-Retirees	Chris Klotter	1,200.00	2,400.00	2,400.00	2,400.00	2,400.00	-	
10-100-51125	Contract Labor-Delk Services	Chris Klotter/Josh London	180,750.00	180,750.00	180,750.00	180,750.00	185,000.00	4,250.00	Bid contract for FY2019; Effective Until 2021; Option to renew for an additional 3 years
10-100-51221	Technology Lease Payments	Tammie Carey	-	-	-	269.90	269.90	-	
10-100-51310	Janitorial Service & Related	Josh London	-	-	-	-	-	-	
10-100-51765	Professional-Other	Josh London	-	590.00	488.00	556.12	500.00	(56.12)	
10-100-51860	Tree Maintenance	Josh London	-	-	-	3,000.00	6,000.00	3,000.00	FY19 aggressive effort to clean out dead limbs
10-100-51950	Utilities-Water/Sewer	Josh London	537.06	740.91	189.30	200.00	200.00	-	
10-100-52110	Equipment (Under \$2,000 Each)	Josh London	-	-	-	151.75	200.00	48.25	
10-100-52120	Supplies-Equip Maint/Repair	Josh London	-	-	-	-	-	-	
10-100-52330	Herbicides	Josh London	-	-	-	-	-	-	
10-100-52750	Supplies-Other	Josh London	3,494.84	1,209.02	1,975.53	2,500.00	2,500.00	-	
10-100-52890	Software	Chris Klotter/Josh London	-	18.01	-	17.00	17.00	-	
10-100-52925	Trees/Schrubs/Flowers	Josh London	160.00	-	-	1,000.00	-	(1,000.00)	
10-100-53470	Dues & Subscriptions	Josh London	-	10.00	32.00	-	-	-	
10-100-53600	Miscellaneous	Josh London	86.00	272.50	160.09	500.00	-	(500.00)	
10-100-53700	Perpetual Care	Cathy Dillard/Shanna Cornwell	6,100.00	10,100.00	9,600.00	6,800.00	6,800.00	-	\$100 per lot sales goes to Perpetual Care

City of Franklin
Fiscal Year Ending June 30, 2019
Budget Revision Analysis for Cemetery Fund

GL Acct	Description	Account Primary Oversight	FY15 Final Actual	FY16 Final Actual	FY17 Final Actual	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY
		Kenton						
		Powell/Shanna						
10-100-54200 Insurance & Bonds		Cornwell	508.01	642.69	471.41	487.30	495.82	8.52
Cemetery Intergovernmental Appropriations								
10-073-60100 Cemetery Overhead		Shanna Cornwell	41,516.52	44,846.52	44,846.52	44,846.50	44,846.46	(0.04)
			<u>244,660.43</u>	<u>247,477.65</u>	<u>255,563.15</u>	<u>249,995.89</u>	<u>255,880.54</u>	<u>5,884.65</u>
			<u>8,940.94</u>	<u>32,676.41</u>	<u>27,638.90</u>	<u>8,529.11</u>	<u>2,644.46</u>	<u>(5,884.65)</u>

City of Franklin
 Budgeted Changes to Perpetual Care Fund Balance
 Fiscal Year Ended June 30, 2019

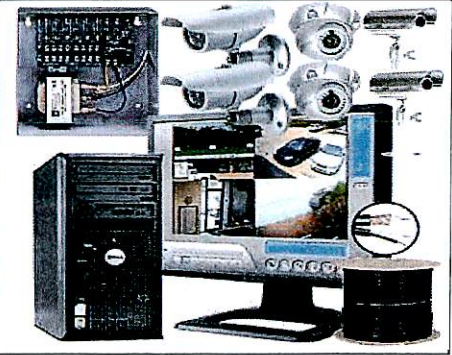
Fund Balance, Beginning of Year	494,238.00	499,915.00	509,381.00	532,196.31	543,996.31	
Budgeted Revenue	Actual FY15	Actual FY16	Actual FY17	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY
Lot Sales	6,100.00	10,100.00	9,700.00	6,800.00	6,800.00	-
Other Income	2,249.15	1,827.52	16,115.31	7,000.00	7,000.00	-
Total Budgeted Revenue	8,349.15	11,927.52	25,815.31	13,800.00	13,800.00	-
Budgeted Expenditures	Actual FY15	Actual FY16	Actual FY17	FY18 Revised Budget	FY19 Proposed Budget	FY19 CY vs PY
Intergovernmental Expenditures	3,000.00	3,000.00	3,000.00	2,000.00	3,000.00	1,000.00
Total Budgeted Expenditures	3,000.00	3,000.00	3,000.00	2,000.00	3,000.00	1,000.00
Net Change in Fund Balance	5,349.15	8,927.52	22,815.31	11,800.00	10,800.00	(1,000.00)
Fund Balance, End of Year	499,587.15	508,842.52	532,196.31	543,996.31	554,796.31	(1,000.00)

City of Franklin
Fiscal Year Ending June 30, 2019
Budget Revision Analysis for Perpetual Care Fund

			FY15	FY16	FY17	FY18	FY19	FY19
GL Acct	Description	Account Primary Oversight	Final Actual	Final Actual	Final Actual	Revised Budget	Proposed Budget	CY vs PY
Perpetual Care Revenue								
09-090-40110	Perpetual Care/Lot Sales		6,100.00	10,100.00	9,700.00	6,800.00	6,800.00	-
09-090-40111	Perpetual Care - Other Income		400.00		300.00	200.00	200.00	-
09-090-46180	Investment Income		1,749.15	1,827.52	1,558.09	1,800.00	1,800.00	-
09-090-47500	Perpetual Care Bequest		100.00	-	14,257.22	5,000.00	5,000.00	-
			8,349.15	11,927.52	25,815.31	13,800.00	13,800.00	-
Perpetual Care Intergovernmental Expenditures								
09-073-62100	Cemetery Fund Appropriation	Cathy Dillard/ Shaunna Cornwell	3,000.00	3,000.00	3,000.00	2,000.00	3,000.00	1,000.00
								Based on Cemetery Lot Sales
			5,349.15	8,927.52	22,815.31	11,800.00	10,800.00	(1,000.00)

Capital FY2018/19

City Hall -Administration	Page			
Security Monitoring System	P1	\$10,000		
		<u>\$10,000</u>		
Police Department				
(3) 2018 Dodge Charges	P2	\$94,200		
(25) Kenwood mobiles	P3	\$81,000		
(20) body cams	P4	\$8,000		
(6)suface Pro 4 tablets	P5	<u>\$11,000</u>		
		\$194,200		
Public Works - Storm Water				
Public Works- Zero turn mower	P6	\$7,850		
Public Works- New roof on 2 salt buildings	P7	<u>\$8,000</u>		
		\$15,850	total	General Fund \$204,200
Storm Water - Debris Pond	P8	\$60,000	FY17/18 Carryover	
Storm Water- Breckinridge Street drainage	P9	\$10,000		
Storm Water- College & Kennedy Lane ditch	P10	<u>\$10,000</u>		
		\$80,000	total	Storm Water \$80,000
Utility Administration				
(2) GPS Receivers	P11	\$5,000		
Contracting of GIS Servies	P12	<u>\$30,000</u>		
		\$35,000		
Water Treatment Plant				
(1) Spare VFD for water pump	P13	\$10,000		
(1) Chorine analyser	P14	\$6,000		
(10) chemical pumps replacements	P15	\$9,500		
Filter #3 replace valves and accuators	P16	\$50,000		
Replace lights in filter room and feed rooms	P17	\$9,500		
Water Still	P18	\$5,500		
Hach SL1000 Portable Analyzer	P19	\$3,200		
Add 2 parking spaces to existing lot	P20	\$2,000		
Replace top housing of gate on Dam	P21	<u>\$10,000</u>		
		\$105,700		
Water Distribution				
(1) Hydro Excavator	P22	\$85,000		
(450) water meters replace for AMI system	P23	\$90,500		
(6) replace roll up doors	P24	<u>\$15,000</u>		
		\$190,500		
Waste Water Collections				
replacement hoses for VacTruck	P25	\$5,622		
Rehab for the next sub-basin	P26	\$300,000		
New hoses for bypass pump	P27	\$3,000		
VacTruck valves and reel replacement	P28	\$8,500		
Upgrade Methodist Home Lift Station	P29	\$148,000		
Engineering: Sewer Basin rehabilitation	P30	<u>\$60,000</u>		
		\$525,122		
Waster Water Treatment Plant				
Aeration Basin #2 Improvements	P31	\$45,000		
Upgrade Chemical Building Alarm System	P32	\$5,000		
add 3 gate valve actuators	P33	\$25,000		
Install raised Computer floor	P34	\$13,500		
Install VFD's on Screw Pumps	P35	\$20,000	FY17/18 carryover	
install VFD's to aeration blowers	P36	\$32,000	FY17/18 carryover	
Replace obsolete Control Panel	P37	<u>\$65,000</u>	FY17/18 carryover	
		\$205,500		
			total	Utility Fund \$1,061,822



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1= Lowest (can wait)
5= Highest (need now)



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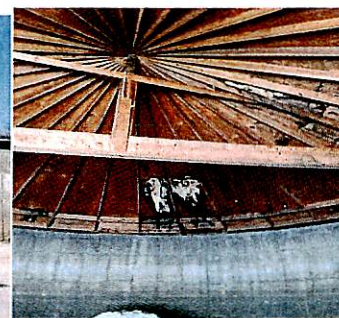


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Scope Description:	Purchase of zero turn mower.
Justification:	Replacement of current 2012 Kubota. This is also part of an effort to standardize mowing equipment to reduce the amount of spare parts inventory required on hand.

1= Lowest (can wait)
5= Highest (need now)



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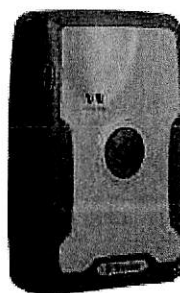
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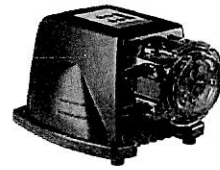
Project Leader	Jerry Farmer
Department	Water Plant
Scope Description:	Purchase Spare Variable Frequency Drive
Justification:	To have a VFD on hand in the event of a VFD failure reducing downtime.

ACTIVITY	Budgetary Cost	July	2017/2018												July	2018/2019												July
		J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J			
Engineering Design / Write Specifications																												
Final Plans																												
Bid Contract - Obtain Quotations																												
Commission Approval																												
Materials & Construction																												
Award Contract																												
Equipment Cost																								X				
Project Complete - Final Payment																												
FY2017-2018 Cost																												
FY2018-2019 Cost	\$10,000																											
Project Rating 1-5	4																											

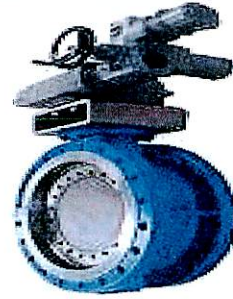
1= Lowest (can wait)
5= Highest (need now)



-82-



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1= Lowest (can wait)
5= Highest (need now)



Scope Description:	Replacing lights in filter room, feed room and basement with LED lights.
Justification:	Constantly replacing light bulbs and repairing existing lights. LED lights have a longer life.

1= Lowest (can wait)
5= Highest (need now)



Project Leader	Jerry Farmer
Department	Water Plant

Scope Description: Water Still to produce distilled water for lab tests.

Justification: We use distilled water constantly in lab test. Over time it will be cheaper to produce our own rather than buy. Current still is over 30 years old and does not have a filter.

ACTIVITY	Budgetary Cost	July	2017/2018												July	2018/2019												July
		J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J			
Engineering Design / Write Specifications																												
Final Plans																												
Bid Contract - Obtain Quotations	5,500																											
Commission Approval																												
Materials & Construction																												
Award Contract																					X							
Equipment Cost																												
Project Complete - Final Payment																												
FY2017-2018 Cost																												
FY2018-2019 Cost	\$5,500																											
Project Rating 1-5	2																											

1= Lowest (can wait)
5= Highest (need now)



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Project Leader	Jerry Farmer
Department	Water Plant
Scope Description:	Add 2 more parking spaces.

Justification: Current parking area for city vehicles is gravel.

ACTIVITY	Budgetary Cost	2017/2018												2018/2019												
		July	J	A	S	O	N	D	J	F	M	A	M	J	July	J	A	S	O	N	D	J	F	M	A	M
Engineering Design / Write Specifications																										
Final Plans																										
Bid Contract - Obtain Quotations	2,000																									
Commission Approval																										
Materials & Construction																										
Award Contract															X											
Equipment Cost																										
Project Complete - Final Payment																										
FY2017-2018 Cost																										
FY2018-2019 Cost	\$2,000																									
Project Rating 1-5	2																									

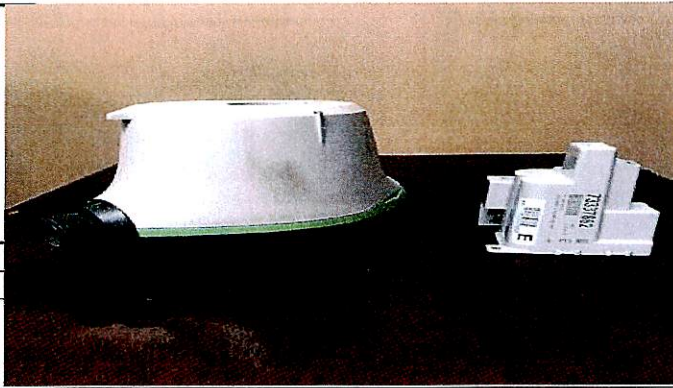
1= Lowest (can wait)
5= Highest (need now)



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-90-

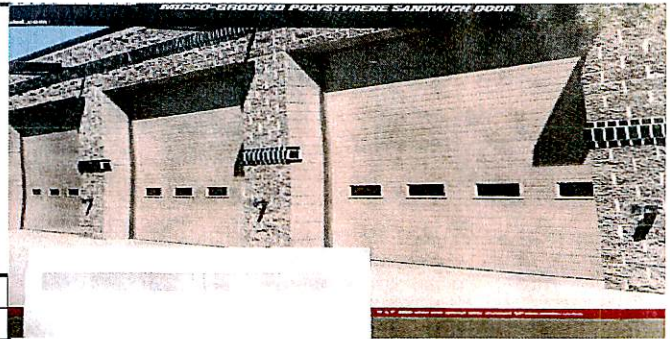


Project Leader	Kenny Massey
Department	Water Distribution
Scope Description:	Iperl meters and Itron Ert's

Justification:	To meet our aggressive meter change out program with the AMI system. These meters will also improve accuracy of the old meters for billing purposes. Qty 450 meter's and Ert's
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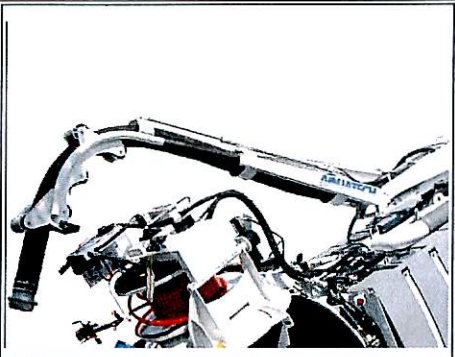
ACTIVITY		July	2018/2019												July	2019/2020												July
		J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J			
Engineering Design / Write Specifications	na																											
Final Plans	na																											
Bid Contract -					x																							
Commission																												
Approval				x																								
Materials & Construction					x																							
Award Contract	na				x																							
Equipment Cost	90,500					x																						
Project Complete -						x		x																				
						\$0			\$0		\$0					\$0		\$0			\$0		\$0					
					\$45,250				\$45,250							\$0		\$0			\$0		\$0					
FY2018-2019 Cost	\$90,500							\$90,500											\$0									
Project Rating 1-5	5																											

1= Lowest (can wait)
5= Highest (need now)



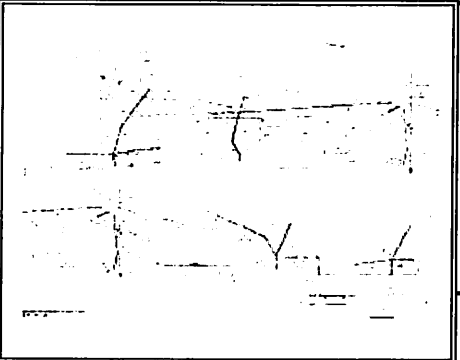
Project Leader	Kenny Massey/ Darrel Mallory																								
Department	Water Dist./Public Works																								
Scope Description:	Install 6 overhead doors at City Barn,One opener, Bowling Green Garage Doors Inc.																								
Justification:	Due to the age and efficiency of the existing sliding doors, the replacement will stop the large air from coming in the barn, as well as rodents, which will allow the heating units to not run as much Saving the City a substantial amount of heating and electrical cost durning the winter.																								
ACTIVITY		2018/2019												2019/2020											
		J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A		
Engineering Design / Write Specifications			x																						
Final Plans	na																								
Bid Contract -			x																						
Commission Approval				x																					
Materials & Construction	na																								
Award Contract				x																					
Equipment Cost	na																								
Project Complete -					x																				
						\$0			\$0		\$0				\$0		\$0			\$0		\$0			
					\$15,000				\$0						\$0		\$0			\$0		\$0			
FY2018-2019 Cost	\$15,000						\$15,000												\$0						
Project Rating 1-5	4																								

1= Lowest (can wait)
5= Highest (need now)



Justification:	The hoses are ready to be replaced due to age and leakage.
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1= Lowest (can wait)
5= Highest (need now)



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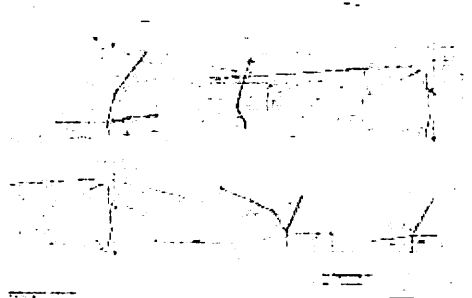


Justification:	The valves for the water are inoperable and limits the use of the trucks full capability. Also the reel on the back is developing some hydraulic leaks and needs to be repaired.
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1= Lowest (can wait)
5= Highest (need now)



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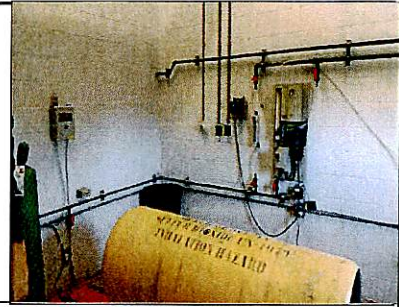


Justification:	Engineering and design of next sub basin for rehab.
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1= Lowest (can wait)
5= Highest (need now)



-99-



-100-



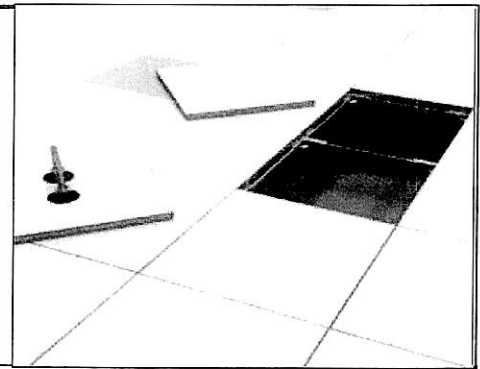
Project Leader	Trent Coffee
Department	Wastewater Treatment

Scope Description:	Adding 3 new gate valve actuators.
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Justification:	By adding the new actuators it will help efficiency at the WWTP. These actuators are the next step in the plant becoming all automated.
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ACTIVITY	Budgetary Cost	2018/2019												2019/2020											
		July	A	S	O	N	D	J	F	M	A	M	July	J	A	S	O	N	D	J	F	M	A	M	July
Engineering Design / Write Specifications																									
Final Plans																									
Bid Contract - Obtain Quotations									x																
Commission Approval									x																
Materials & Construction										x															
Award Contract										x															
Equipment Cost																									
Project Complete - Final Payment	\$25,000									x	x														
										\$0	\$25,000						\$0	\$0			\$0		\$0		
										\$25,000							\$0				\$0				
FY2018-2019 Cost	\$25,000									\$25,000							\$0				\$0				
Project Rating 1-5	3																								

1= Lowest (can wait)
5= Highest (need now)



Scope Description:	Install a raised Computer Floor at the Waste Water Treatment Plant
Justification:	Current technology at the WWTP is 1980's. With the planned technology improvements a raise computer floor will enhance the installation process, inturn reducing installation cost and make future improvements easier.

1=	Lowest (can wait)
5=	Highest (need now)



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Justification:	Currently all blowers are all on or all off. Adding the VFD will lower electrical cost and also help the plant run more efficiently, due to the DO ranges we can control with the PLC.
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Carryover Project from FY2017/18

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