



City of Franklin, Tennessee

FY 2016 Operating Budget Request

Human Resources

Shirley Harmon, Director

Budget Summary

	2013 Actual	2014 Actual	2015		2016 Base Budget	2015 v. 2016	
			Budget	Estimated		\$	%
Personnel	747,009	805,919	865,735	848,832	870,226	4,491	0.5%
Operations	76,589	92,029	386,792	393,495	430,329	43,537	11.3%
Capital	0	19,408	28,000	38,928	0	(28,000)	100.0%
Total	823,598	917,356	1,280,527	1,281,256	1,300,555	20,028	1.6%

Departmental Summary

The goal of the Human Resources Department is to administer a comprehensive human resources program for all City of Franklin employees.

Functions include

- (1) recruitment, testing, selection and orientation of new employees,
- (2) procurement and administration of the comprehensive fringe benefit package,
- (3) review, update and implementation of the Human Resources Policies and Procedures,
- (4) classification and compensation administration,
- (5) employee and supervisory training, and
- (6) procurement and administration of all lines of risk insurance.

Assistance is provided to department heads and supervisors to assure fairness and consistency among hiring and promotional practices, disciplinary and termination practices and for day-to-day policy interpretation.



City of Franklin, Tennessee

FY 2016 Operating Budget Request

Human Resources

Shirley Harmon, Director

Department Summary (Continued)

We are proud to list below the goals that substantially contribute to the economic sustainability of the City of Franklin:

- Taleo Applicant Tracking System continues to be utilized to aid in reducing the number of days required in the recruitment process and dramatically reduces the amount of paper previously used. The HR Staff primarily focuses on job advertisements in electronic format and less on paper based methods.
- The City has received \$152,463.90 in pharmacy rebates in the past 12 months which will directly reduce the total medical plan expenditures.
- As a result of subrogation by the Risk staff, the City has recovered \$272,627.04 in damages done to City of Franklin property. The Risk staff has processed a total of 73 claims, which averages approximately \$3,734.62 per claim. Currently, there are five (5) additional open claims, pending reimbursement.
- We have received our experience modification rate from NCCI for the FY 2013 insurance period and it is 0.69. The “mod” rate is a factor that is developed between the insured’s actual past experience and the expected or actual experience of the WC class code. When it is applied to our manual premium, it produces a premium that is more representative of our actual loss experience. Since we are below 1.0 (which is average) we will pay less premium for FY 2015.
- The Workers’ Compensation audit for FY 2013 revealed the City of Franklin will receive \$86,120 refunded from Travelers to the City which is a 22.75% savings of the actuary’s recommended funding. This is due to better management of our Workers Compensation claims by the City’ Risk Manager.
- The Human Resources Department believes that health and wellness is an important component of maintaining sustainable communities. This year, we offered flu shots, held the annual health and wellness fair, and offered physicals.
- We are in the process of implementing Kronos, a Human Resources Information System. This software will eliminate entering data into numerous spreadsheets increasing efficiency and improving accuracy.
- In FY 2014, the position of Employee Relations Manager was added. This position has enabled our department to address the needs of our employees in a more focused and personal manner. The Employee Relations Manager will primarily address our city’s recruiting efforts, returning injured employees back to meaningful work at an expedited rate, and performing workplace investigations in an effort to alleviate conflict and increase employee/employer satisfaction.



City of Franklin, Tennessee

FY 2016 Operating Budget Request

Performance Measures

How a community utilizes its resources must be governed in accordance with its citizens wishes and its plans for the future. Therefore, beginning in FY 2015, The City of Franklin has established **FranklinForward : A Vision for 2033**. This Strategic Plan has specific and demonstrable objectives for each department which, when achieved individually, will cohesively move Franklin forward to meet the Each budget has a series of performance measures and benchmarks attached to it which demonstrate the workload, effectiveness and outcome of taxpayer support for the annual operations of the City of Franklin and its pursuit of the goals of the Strategic Plan. Together, these measures demonstrate a proper and diligent use of taxpayer dollars in the pursuit of a greater community.



FranklinForward : A Vision for 2033 | Objectives for Developing a Strategic Plan

Theme: An Effective and Fiscally Sound City Government Providing High Quality Service



The City of Franklin will have a talented, diverse, and engaged workforce.

Franklin will seek to attract and retain high quality employees whose diversity fully reflects the community.

Goal: To attract talented workers, the City of Franklin's salaries will target to the 70th percentile of the equivalent job expectations as reflected in the marketplace.

Baseline: 2012 average salary is 92.1% of target market index.

Goal: To actively recruit and retain a workforce representative of the community.

Baseline: 2012 demographic employment profile for City of Franklin: 21% female (City population average is 52%); 6.6% minority (15.6% for city population). City data based on 2010 U.S. Census data.

Minority includes all census group classifications which was 9,774 of 62,487 population.

Franklin will develop a Continuous Improvement Program using quantitative and qualitative methods to improve the effectiveness, efficiency and safety of service delivery processes and systems.

Goal: To have a safe and healthy workplace.

Baseline: 69 Franklin employees had accidents in FY 2013.

Baseline: Number of lost work days by employees in FY2013 was 158.

Goal: To have effective training and development objectives within every employee's work plan

Baseline: Number of credit hours reimbursed for employees in FY 2013 was 345.

Key:	Strategic Plan: FranklinForward	
	Sustainable Franklin	
	Tennessee Municipal Benchmarking Project	

Workload (Output) Measures

	2012	2013	2014	2015*	2016*
Organization-Wide					
Number of Budgeted Positions Full-Time	693	699	700	705	705
Number of Budgeted Positions Part-Time	62	69	67	66	66
Total FTEs (entire organization)	608.12	674.93	635	635	635
Number of exempt FTEs	70.51	80.74	100	104	104
Number of non-exempt FTEs	537.61	594.19	535	531	531



City of Franklin, Tennessee

FY 2016 Operating Budget Request

Performance Measures

Employee Turnover for Full-Time Positions (Not Including Retirees)	4.90%	7.50%	7.60%	8.50%	9%
Tennessee Statewide Benchmarking Average	6.8%	8.4%	7.2%	TBD	TBD
Number of Vacancies Advertised Externally *	41	57	75	80	85
Number of External Applications Processed	2,914	5,159	5,411	5,800	6,200
Average Number of Applications per Advertised External Vacancy	71	91	72	73	73
Average Number of Days to Fill a Position Advertised Externally	58	69	85	65	60
Tennessee Statewide Benchmarking Average	33.55	33.68	26.24	TBD	TBD
Number of new employees hired	23	46	112	123	130
Number of new hires that were from within ranks (promoted)	6	6	9	9	11
OSHA 300 log recordable injuries or illnesses	41	20	38	21	0
Workers' compensation claims	104	69	92	46	0
Human Resources Department Statistics					
Total number of FTEs	10.68	10.82	10.00	10.70	11.70
Human Resources Staff per 100 Employees	0.84	0.82	0.89	0.88	0.88
Applications processed Internal & External	2914	5228	5671	6200	6400
Requisitions approved Internal & External	72	79	98	108	115

* includes postings with multiple vacancies

Efficiency Measures

	2012	2013	2014	2015	2016
Benefits to Salary Ratio (All Funds)	42.29%	47.49%	TBD	TBD	TBD
Tennessee Statewide Benchmarking Average	47.17%	47.72%	TBD	TBD	TBD
Benefits to Salary Ratio (General Fund)	39.44%	46.52%	TBD	TBD	TBD
Tennessee Statewide Benchmarking Average	42.24%	46.02%	TBD	TBD	TBD
Personnel Costs (All Funds) per FTE	\$ 72,719	\$ 61,650	\$ 88,766	TBD	TBD
Tennessee Statewide Benchmarking Average	\$ 70,028	\$ 64,433	\$ 66,252	TBD	TBD
Human Resources Cost per Human Resources FTE	\$ 106,771	\$ 106,067	\$ 112,857	TBD	TBD
Tennessee Statewide Benchmarking Average	\$ 107,635	\$ 100,640	\$ 120,601	TBD	TBD
Human Resources Cost per Total FTE (City -Wide)	\$ 1,869	\$ 1,540	\$ 1,955	TBD	TBD
Tennessee Statewide Benchmarking Average	\$ 1,170	\$ 857	\$ 886	TBD	TBD
Workers Compensation Cost per Claim	\$426	\$3,303	\$4,615	\$2,109	TBD
Tennessee Statewide Benchmarking Average	\$ 8,488	\$ 12,179	\$ 6,043	TBD	TBD
Annual Wellness Cost per FTE	\$ 35.05	\$ 28.71	\$ 35.00	\$ 35.00	TBD
Total benefits as a percent of total wages	42.2%	44.2%	43.1%	44.0%	TBD
Retirement Contributions as a percent of total payroll	15.6%	14.2%	TBD	10.0%	10.0%
Benefits as a percentage of All Funds personnel costs	N/A	32.2%	TBD	TBD	TBD



City of Franklin, Tennessee

FY 2016 Operating Budget Request

Performance Measures

Outcome (Effectiveness) Measures

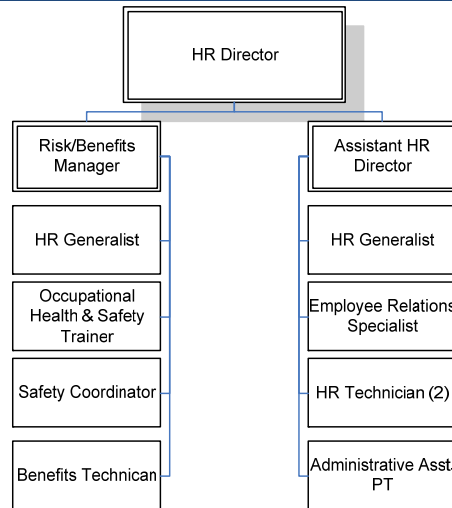
	2012	2013	2014	2015*	2016*
The City of Franklin will have a talented, diverse, and engaged workforce.					
Franklin will seek to attract and retain high quality employees whose diversity fully reflects the community.					
City of Franklin's salaries will target to the 70th percentile of the equivalent job expectations as reflected in the marketplace.					
Current Franklin	TBD	TBD	TBD	TBD	TBD
Target	70.0%	70.0%	70.0%	70.0%	70.0%
Meets Target?	TBD	TBD	TBD	TBD	TBD
Actively recruit and retain a workforce representative of the community.					
% of Employees Female	22%	21%	23%	23%	23%
% of Franklin Female	52.2%	52.2%	52.2%	52.2%	52.2%
Meets Target?	No	No	No	No	No
% of Employees Minority	6.6%	7.1%	7.3%	8.0%	8.0%
% of Franklin Minority	15.6%	15.6%	15.6%	15.6%	15.6%
Meets Target?	No	No	No	No	No
Franklin will develop a Continuous Improvement Program using quantitative and qualitative methods to improve the effectiveness, efficiency and safety of service delivery processes and systems.					
A safe and healthy workplace.					
# of employees who had accidents	104	69	92	46	TBD
# Number of lost work days by employees	185	158	81	95	TBD
Meets Target?	TBD	TBD	TBD	TBD	TBD
# of credit hours reimbursed for employees	N/A	345	239	192	200



City of Franklin, Tennessee

FY 2016 Operating Budget Request

Organizational Chart



Note: For detailed counts and authorized positions, please see table below entitled "Staffing by Position"

Staffing by Position

Position	Pay Grade	FY 2012		FY 2013		FY 2014		FY 2015		FY 2016	
		F-T	P-T	F-T	P-T	F-T	P-T	F-T	P-T	F-T	P-T
Human Resources Director	Grade L	1	0	1	0	1	0	1	0	1	0
Assistant HR Director/Benefits	Grade K	1	0	1	0	1	0	1	0	0	0
Assistant HR Director	Grade K	0	0	0	0	0	0	0	0	1	0
Risk Manager	Grade J	1	0	1	0	1	0	1	0	0	0
Risk/Benefits Manager	TBD	0	0	0	0	0	0	0	0	1	0
Employee Relations Mgr II	Grade J	0	0	0	0	1	0	1	0	0	0
Employee Relations Specialist	Grade G	0	0	0	0	0	0	0	0	1	0
Benefits Manager	---	1	0	1	0	0	0	0	0	0	0
Occupational Health & Safety Trainer	Grade G	1	0	1	0	1	0	1	0	1	0
Safety Coordinator	Grade G	0	0	0	0	1	0	1	0	1	0
Human Resources Generalist	Grade G	0	0	0	0	2	0	2	0	2	0
Benefits Technician	Grade D	0	0	0	0	1	0	1	0	1	0
Human Resources Technician	Grade D	2	0	2	0	2	0	2	0	2	0
Administrative Assistant	Grade D	0	0	0	1	0	1	0	1	0	1
TOTALS		7	0	7	1	11	1	11	1	11	1



City of Franklin, Tennessee

FY 2016 Operating Budget Request

Budget

	Actual 2013	Actual 2014	Budget 2015	Estd 2015	Base 2016	Difference \$	%
Personnel							
Salaries & Wages	568,828	626,334	695,780	686,403	689,505	(6,275)	-0.9%
Employee Benefits	178,181	179,585	169,955	162,429	180,721	10,766	6.3%
Total Personnel	747,009	805,919	865,735	848,832	870,226	4,491	0.5%
Operations							
Transportation Services	2,890	8,258	9,600	8,600	8,100	(1,500)	-15.6%
Operating Services	4,296	1,989	3,000	4,000	4,000	1,000	33.3%
Notices, Subscriptions, etc.	8,849	6,465	9,000	8,600	10,100	1,100	12.2%
Utilities	5,158	6,221	6,615	6,615	6,705	90	1.4%
Contractual Services	83,076	81,283	165,000	158,713	166,500	1,500	0.9%
Repair & Maintenance Services	6,894	5,565	7,500	7,500	7,750	250	3.3%
Employee programs	164,884	216,499	295,500	281,525	283,000	(12,500)	-4.2%
Professional Development/Travel	12,442	4,685	27,300	27,600	28,200	900	3.3%
Office Supplies	7,910	7,775	10,110	9,110	9,470	(640)	-6.3%
Operating Supplies	4,379	2,187	5,515	4,515	4,875	(640)	-11.6%
Fuel & Mileage	2,352	1,545	3,000	3,000	2,700	(300)	-10.0%
Machinery & Equipment (<\$25,000)	20,939	26,337	8,000	9,000	8,000	-	0.0%
Repair & Maintenance Supplies	467	80	500	-	-	(500)	-100.0%
Property & Liability Costs	2,295	4,254	4,466	6,686	6,676	2,210	49.5%
Financial Fees	54	-	-	-	-	-	0.0%
Other Business Expenses	-	4	500	500	510	10	2.0%
Debt Service and Lease Payments	-	193	149,141	175,486	201,698	52,557	35.2%
Interfund Reimbursements	(250,296)	(281,311)	(317,955)	(317,955)	(317,955)	-	0.0%
Total Operations	76,589	92,029	386,792	393,495	430,329	43,537	11.3%
Machinery & Equipment (>\$25,000)	-	19,408	28,000	38,928	-	(28,000)	-100.0%
Capital	-	19,408	28,000	38,928	-	(28,000)	100.0%
Total Human Resources	823,598	917,356	1,280,527	1,281,256	1,300,555	20,028	1.6%

Account	Label	Actual 2013	Actual 2014	Budget 2015	YTD 2015	Estd 2015	Base 2016	Forecast 2017	Forecast 2018
	Personnel								
= 81110	REGULAR PAY	526,989	614,451	697,757	464,254	674,544	691,715	747,218	769,635
81120	OVERTIME PAY	357	587	2,000	1,230	1,859	2,000	2,120	2,120
81150	TEMPORARY WORK BYNON-CITY EMPLOYEES	41,482	11,296	20,000		10,000	20,000	20,000	20,000
81199	VACANCYADJUSTMENT			(23,977)			(24,210)	(26,153)	(26,937)
= XWAGE	TOTAL WAGES	568,828	626,334	695,780	465,484	686,403	699,505	743,185	764,818
= 81410	FICA (EMPLOYER'S SHARE)	39,443	45,681	52,406	34,368	49,962	52,916	57,162	58,877
= 81420	MEDICAL PREMIUMS	84,680	76,829	90,130	63,747	90,130	99,143	109,057	119,963
= 81430	GROUP INSURANCE PREMIUMS	7,250	7,961	9,120	6,201	8,374	9,120	10,032	11,035
= 81440	EMPLOYEE INSURANCE CONTRIBUTIONS	(11,842)	(16,356)	(18,049)	(15,241)	(21,946)	(19,854)	(21,839)	(24,023)
81450	RETIREMENT CONTRIBUTIONS	51,020	54,515	24,672	24,672	24,672	27,139	29,853	32,838
81455	DEFERRED COMP MATCH	4,716	10,828	11,536	7,246	10,636	12,113	12,718	13,354
81470	WORKERS COMPENSATION PREMIUMS	2,589	127	140	370	601	144	148	152
81475	WORKERS COMPENSATION CLAIMS	325							
= XBEN	TOTAL BENEFITS	178,181	179,585	169,955	121,363	162,429	180,721	197,131	212,196
= XPER	TOTAL PERSONNEL	747,009	805,919	865,735	586,847	848,832	870,226	940,316	977,014
	Operations								
82110	MAILING & OUTBOUND SHIPPING SERVICES	2,860	8,210	9,000	6,039	8,000	5,000	5,000	5,000
82120	FREIGHT FOR INBOUND PURCHASED ITEMS			500		500	3,000	3,000	3,000
82130	VEHICLE LICENSES & TITLES	30	48	100	30	100	100	100	100
= XTRC	TOTAL TRANSPORTATION CHARGES	2,890	8,258	9,600	6,069	8,600	8,100	8,100	8,100
82210	PRINTING & COPYING SERVICES, OUTSOURCED	3,197	958	2,000	2,484	3,000	3,000	3,125	3,200
82250	TESTING & PHYSICALS	569	1,021	500	432	500	500	530	545
82299	OTHER OPERATING SERVICES	530	10	500	121	500	500	530	545
= XOPSV	TOTAL OPERATING SERVICES	4,296	1,989	3,000	3,037	4,000	4,000	4,185	4,290
82310	LEGAL NOTICES	2,939	2,394	3,000	1,131	2,500	2,500	2,750	3,000
82350	DUES FOR MEMBERSHIPS	3,234	2,461	3,000	1,619	3,000	3,100	3,200	3,300
82355	PROFESSIONAL STANDARDS / ACCREDITATION	100		500		500	500	700	800
82370	PROMOTIONS & SPECIAL EVENTS (NOT CITY SPONSORED)				735	1,000	2,000	2,500	3,000
82390	PUBLICATIONS, NON-TRAINING	2,576	1,610	2,500	888	1,600	2,000	2,250	2,500
= XNSP	TOTAL NOTICES, SUBSCRIPTIONS, PUBLICITY	8,849	6,465	9,000	4,373	8,600	10,100	11,400	12,600
82450	TELEPHONE SERVICE	980	1,118	1,060	573	1,060	1,100	1,124	1,160
82451	800 MHZ ACCESS LINE SERVICE	50	82	105	46	105	105	112	115
82455	CELLULAR TELEPHONE SERVICE	3,272	4,043	4,500	1,878	4,500	4,500	4,775	4,920
82470	INTERNET & RELATED SERVICES	856	978	950	723	950	1,000	1,010	1,040
= XUTIL	TOTAL UTILITIES	5,158	6,221	6,615	3,220	6,615	6,705	7,021	7,235
82510	COMPUTER SERVICES	60	47,610	75,000		77,213	75,000	75,000	75,000
1	HRIS - Kronos Software Maintenance		41,610						
2	HRIS - Kronos Cloud Hosting		6,000						
3	Various	60		75,000		77,213	75,000	75,000	75,000
4	Tenzinga - Cloud Hosting								
*	Amount missing from detail								
+ 82550	CONSULTANT SERVICES	81,772	33,415	90,000	34,043	80,000	90,000	80,000	90,000
1	Property Appraisals, PD, Public Works Facility, WP, WWTP			10,000		10,000	10,000	10,000	10,000

Account	Label	Actual 2013	Actual 2014	Budget 2015	YTD 2015	Estd 2015	Base 2016	Forecast 2017	Forecast 2018
2	Benefits Consultant			50,000	34,043	50,000	50,000	50,000	50,000
3	Burris Thompson			20,000		20,000	20,000	20,000	20,000
4	Acuff			10,000			10,000		10,000
5	Various	81,772	33,415						
*	Amount missing from detail								
82599	OTHER CONTRACTUAL SERVICES	1,244	258		581	1,500	1,500	1,500	1,500
=	XCTS	83,076	81,283	165,000	34,624	158,713	166,500	156,500	166,500
82610	VEHICLE REPAIR & MAINTENANCE SERVICES	567	2,022	3,000	110	3,000	3,100	3,200	3,300
82620	EQUIPMENT REPAIR & MAINTENANCE SERVICES	6,052	3,543	4,500	1,703	4,500	4,650	4,775	4,920
!	BUILDING REPAIR & MAINTENANCE SERVICES	275							
=	XRMSV	6,894	5,565	7,500	1,813	7,500	7,750	7,975	8,220
82710	RETIREMENT SERVICES		7,650		6,025	6,025			
82720	TUITION ASSISTANCE PROGRAM	100,185	102,877	130,000	50,952	110,000	110,000	115,000	115,000
82730	EMPLOYEE ASSISTANCE PROGRAM	14,179	14,638	16,000	11,263	16,000	20,000	21,000	22,000
+	EMPLOYEE WELLNESS PROGRAM	17,484	14,414	23,000	7,957	23,000	24,000	30,000	35,000
1	Flu Shots			7,000		7,000	7,000		
10	Other Wellness programs/evnts			4,500		4,500	5,000		
2	Health Screenings			2,500		2,500	1,500		
4	Health Fair			5,000		5,000	5,000		
!	Various	17,484	14,414				1,000	30,000	35,000
6	Fitness Center - Comcast			500		500	500		
7	Fitness Center - Fitness Direct Contract			800		800	1,000		
8	Fitness Center - repairs			1,200		1,200	1,500		
9	Fitness Center - Equipment			1,500		1,500	1,500		
*	Amount missing from detail				7,957				
82750	EMPLOYEE RECOGNITION/RECEPTIONS	12,205	6,436	17,000	7,315	17,000	17,500	18,000	18,575
+	SAFETY PROGRAMS	8,044	48,236	50,000	20,875	50,000	50,000	50,000	50,000
1	Health and Safety Fair			10,000		10,000	10,000		
2	Safety Incentive Program			10,000		10,000	10,000		
3	Technical Training: Confined Space			9,000		9,000	9,000		
4	Samba Drivers License Monitoring			9,672		9,672	9,672		
5	TN Workers Comp Law Change Posting Updates			1,428		1,428	1,428		
6	IA Pro/Blueteam (internal risk reporting)			9,900		9,900	9,900		
7	Various	8,044	48,236					50,000	50,000
*	Amount missing from detail				20,875				
82780	TRAINING, OUTSIDE	378	20,771	47,500	27,255	47,500	49,000	50,400	52,000
!	TRAINING, IN-HOUSE	12,409	1,477	12,000	2,920	12,000	12,500	12,730	13,115
=	XEPG	164,884	216,499	295,500	134,562	281,525	283,000	297,130	305,690
82810	REGISTRATIONS	4,378	1,343	15,000	6,242	15,000	15,500	16,000	16,400
82820	GROUND TRANSPORTATION (OUTSIDE WILLIAMSON COUNTY)	271	446	600	342	900	1,000	1,200	1,300
82830	AIR TRAVEL	2,457	1,269	3,200	2,528	3,200	3,200	3,200	3,200
82840	LODGING	4,884	1,434	6,700	2,528	6,700	6,700	7,000	7,000
82850	MEALS (OUTSIDE WILLIAMSON COUNTY)	382	193	1,800	518	1,800	1,800	2,000	2,100
82890	OTHER TRAVEL EXPENSES	70							
=	XPDT	12,442	4,685	27,300	9,630	27,600	28,200	29,400	30,000
83110	OFFICE SUPPLIES	4,875	6,168	6,500	2,974	6,500	6,700	6,700	7,100
83120	OFFICE DECOR ITEMS (OTHER THAN FURNITURE)	50	65	400	77	400	450	500	550
83130	EMPLOYEE BENEVOLENCE ITEMS	2,985	1,542	3,000	1,147	2,000	2,100	2,200	2,300
83140	MEALS & FOOD (INSIDE WILLIAMSON COUNTY)	7,910	7,775	10,110	4,198	9,110	9,470	9,630	10,190
=	XOBS								

Account	Label	Actual 2013	Actual 2014	Budget 2015	YTD 2015	Estd 2015	Base 2016	Forecast 2017	Forecast 2018
!	83210 TRAINING SUPPLIES	374	438	2,000	116	2,000	2,100	2,120	2,185
	83250 SAFETY SUPPLIES	2,208	81		71				
	83260 UNIFORMS PURCHASED		140	515		515	525	545	560
!	83299 OTHER OPERATING SUPPLIES	1,797	1,528	3,000	187	2,000	2,250	2,500	2,750
=	XOPS TOTAL OPERATING SUPPLIES	4,379	2,187	5,515	374	4,515	4,875	5,165	5,495
	83310 GASOLINE & DIESEL FOR FLEET (INSIDE WILLIAMSON COUNTY)	2,352	1,545	3,000	764	3,000	2,700	2,835	2,977
	83320 MILEAGE (INSIDE WILLIAMSON COUNTY)								
=	XFUEL TOTAL FUEL & MILEAGE	2,352	1,545	3,000	764	3,000	2,700	2,835	2,977
	83510 FURNITURE, FIXTURES (<\$25,000)	2,494	504	2,000		2,000	2,000	2,000	2,000
+	83530 MACHINERY & EQUIPMENT (<\$25,000)	866	3,362						
1	2014 - Copier (\$16,000 to lease)								
2	Line Item 2	866	3,362						
*	Amount missing from detail								
	83540 COMPUTER HARDWARE (<\$25,000)	2,661	4,924	6,000	6,607	7,000	6,000	6,250	6,500
	83550 COMPUTER SOFTWARE (<\$25,000)	14,918	17,547						
=	XMEU TOTAL MACHINERY & EQUIPMENT (<\$25,000)	20,939	26,337	8,000	6,607	9,000	8,000	8,250	8,500
	83620 EQUIPMENT PARTS & SUPPLIES	467	80	500	121		822	863	906
=	XRMS TOTAL REPAIR & MAINTENANCE SUPPLIES	467	80	500	121			530	545
	85110 PROPERTY INSURANCE	507	746	783	1,095	1,095			
	85111 FRAUD INSURANCE	16							
	85112 INLAND MARINE INSURANCE	226	47	49	655	655	688	722	759
	85113 AUTO PHYSICAL DAMAGE	88	37	39	73	73	77	81	85
	85115 LIABILITY INSURANCE	429	1,667	1,750	2,604	2,604	2,735	2,872	3,015
	85116 E&O LIABILITY INSURANCE	333	985	1,034	1,151	1,151	1,209	1,269	1,333
+	85117 VEHICLE LIABILITY INSURANCE	536	722	758	995	995	1,045	1,097	1,152
	85118 LAW ENFORCEMENT LIABILITY INSURANCE					63			
	85119 UMBRELLA LIABILITY	160							
	85140 SURETY/NOTARY BONDS		50	53		50	100	100	100
=	XPLC TOTAL PROPERTY & LIABILITY COSTS	2,295	4,254	4,466	6,573	6,686	6,676	7,004	7,350
	85680 LATE CHARGES	54							
=	XFLF TOTAL FINANCIAL FEES	54							
	85690 MISCELLANEOUS		4	500		500	510	530	545
=	XOBE TOTAL OTHER BUSINESS EXPENSES		4	500		500	510	530	545
!	86600 LEASE/LOAN PRINCIPAL			145,190	170,685	170,685	198,206	198,160	27,907
1	2014 - Vehicle (\$27,000)			8,910	8,950	8,950	9,046	9,126	
2	2014 - Copier (\$16,000)			5,280	3,769	3,769	3,809	3,843	
3	2014- Kronos (\$392,000)			131,000	131,000	131,000	131,000	130,000	
4	2015 - Chase - Kronos Software				26,966	26,966	54,351	55,191	27,907
*	Amount missing from detail								
+	86700 LEASE/LOAN INTEREST		193	3,951	4,801	4,801	3,492	1,461	148
1	2014 - Vehicle (\$27,000)			244	245	245	148	49	
2	2014 - Copier (\$16,000)		193	145	103	103	62	21	
3	2014-Kronos (\$392,000)			3,562	3,562	3,562	1,963	653	
4	2015 - Chase - Kronos Software				891	891	1,319	738	148

