

**THE BUDGET
OF
FRANKLIN COUNTY, TENNESSEE
THE APPROPRIATION RESOLUTION
THE TAX LEVY RESOLUTION
BUDGET STATEMENTS OF THE INDIVIDUAL FUNDS
AND
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDING JUNE 30, 2009**

FRANKLIN COUNTY, TENNESSEE

Budget for the Year Ending June 30, 2009

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**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FRANKLIN
COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2008 AND
ENDING JUNE 30, 2009**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee assembled in special called session on the 19th day of September, 2008, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Franklin County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2008 and ending June 30, 2009 according to the following schedule:

General Fund

County Commission	\$	213,061
Beer Board		561
County Mayor		171,590
County Attorney		8,965
Election Commission		252,469
Register of Deeds		304,130
Planning		177,428
GIS		17,913
County Buildings		624,381
Other General Administration - IT		64,565
Property Assessor		449,449
County Trustee		274,648
County Clerk		443,239
Finance Department		643,324
Circuit Court		843,702
General Sessions Court		272,419
Drug Court Program		55,858
Chancery Court		178,097
Juvenile Court		97,371
Judicial Commissioners		134,702
Probation Services		86,261
Sheriff's Department		2,783,457
Administration of the Sex Offender		12,709
Jail		1,478,875
Community Reentry Program		98,030
Juvenile Services		11,270
Civil Defense		137,373
Rescue Squad		30,000
Consolidated Communications		707,900
County Coroner		35,400
Public Safety Grants		52,527
Other Public Safety		65,000
Local Health Center		35,804
Rabies & Animal Control		210,339
Children's Special Services		2,683
Other Local Health Services		168,024
Regional Mental Health Center		9,000
Appropriation to State		27,963

General Welfare Assistance		17,775
Litter Control		69,116
Other Public Health & Welfare		2,466
Senior Citizen's Assistance		27,440
Libraries		170,290
Parks and Fair Boards		60,443
Agriculture Extension		90,736
Soil Conservation		68,356
Industrial Development		192,328
Other Economic & Community Devel.		97,209
Veterans Services		17,597
Other Charges		481,622
Contributions to Agencies		64,386
Transfers Out		15,000
Total General Fund	\$	12,555,250
<u>Courthouse/Jail Maintenance Fund</u>		
Transfers Out	\$	36,000
Other Charges		350
Total Courthouse/Jail Maintenance Fund	\$	36,350
<u>Solid Waste/Sanitation Fund</u>		
Sanitation Education/Information	\$	2,500
Convenience Centers		263,726
Transfer Stations		1,164,780
Postclosure Care Cost		10,000
Other Charges		78,756
Transfers Out		3,803
Total Solid Waste/Sanitation Fund	\$	1,523,564
<u>Local Purpose(Rural Fire) Fund</u>		
Fire Prevention & Control	\$	451,150
Other Charges		8,800
Total Local Purpose (Rural Fire) Fund	\$	459,950
<u>Drug Control Fund</u>		
Drug Enforcement	\$	88,851
Other Charges		600
Total Drug Control Fund	\$	89,451
<u>Highway/Public Works Fund</u>		
Administration	\$	291,644
Highway & Bridge Maintenance		726,610
Operation & Maintenance of Equipment		403,293
Quarry Operations		373,975
Other Charges		180,928
Capital Outlay		541,592
Principal on Debt		55,000
Interest on Debt		6,000
Transfers Out		403,803
Total Highway/Public Works Fund	\$	2,982,846

General Debt Service Fund

General Government Debt Service	\$	1,705,091
Total General Debt Service Fund	\$	1,705,091

Education Debt Service Fund

Education Debt Service	\$	3,352,470
Total Education Debt Service Fund	\$	3,352,470

General Purpose School Fund**Instruction**

Regular Instruction	\$	19,389,790
Alternative School		226,967
Special Education		3,343,276
Vocational Education		1,424,289
Student Body Education		162,667
Adult Education		30,828

Support Services

Attendance		235,675
Health Services		142,896
Other Support Services		1,046,420
Regular Instruction		1,099,899
Special Education		276,169
Vocational Education		106,575
Adult Education		114,664
Board of Education		882,056
Director of Schools		456,375
Office of the Principal		2,320,030
Human Resources		91,969
Operation of the Plant		3,725,913
Maintenance of Plant		1,692,655
Transportation		2,158,106
Central and Other		426,023

Non-Instructional Services

Food Service		2,281
Community Services		557,226
Early Childhood Education		1,319,992

Capital Outlay

		280,000
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Debt Service		979,930
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Transfers Out		235,000
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Total General Purpose School Fund	\$	42,727,672
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Central Cafeteria Fund**Non-Instructional Services**

Food Service	\$	3,572,801
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Total Central Cafeteria Fund	\$	3,572,801
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BE IT FURTHER RESOLVED, that the Franklin County Schools' Federal Projects Fund for the No Child Left Behind (NCLB) projects shall be the budget approved for the separate projects within the fund by the Franklin County Board of Education. Be it further resolved that the Individuals with Disabilities Education Act (IDEA – Part B and Preschool) and Carl Perkins Vocational projects shall be the budget approved for the separate projects within the fund by the Franklin County Board of Education and the Tennessee Department of Education.

SECTION 2. BE IT FURTHER RESOLVED that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

BE IT FURTHER RESOLVED that if any fee officials, as enumerated in Section 8-22-101, T.C.A., operate under provisions of Section 8-22-104, T.C.A., provisions of the preceding paragraph shall not apply to those particular officials

SECTION 3. BE IT FURTHER RESOLVED that any amendment to the budget shall be approved as provided for in Section 5-9-407, T.C.A.

One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Financial Management Committee, and one with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages or remuneration of each officer, employee or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2009. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 9-21-403, T.C.A.

SECTION 6. BE IT FURTHER RESOLVED that the County Executive and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2008-09 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, T.C.A. Said notes shall be signed by the County Executive and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2009.

SECTION 7. BE IT FURTHER RESOLVED that all revenues realized as a result of the participation by the Sheriff's Department in the Federal Meth Task Force Program for overtime reimbursement will be appropriated to the Sheriff's Department Overtime Pay line upon receipt.

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

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

SECTION 10. BE IT FURTHER RESOLVED that the delinquent County Property taxes for the year 2006 and prior years and the interest and penalty thereon collected during the year ending June 30, 2009 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2007. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 11. BE IT FURTHER RESOLVED that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and shall be of no effect at the end of the year at June 30, 2009.

SECTION 12. BE IT FURTHER RESOLVED that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 13. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2008. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 19th day of September 2008.

**RESOLUTION FIXING THE TAX LEVY IN
FRANKLIN COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2008**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee, assembled in special called session on this 19th day of September, 2008, that the combined property tax rate for Franklin County, Tennessee for the fiscal year beginning July 1, 2008 shall be \$2.1136 inside the cities of Winchester and Tullahoma and the town of Sewanee, \$2.2643 within the remaining cities, and \$2.3461 outside on each \$100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

Fund	Outside Cities	Cities Except Sewanee, Winchester, Tullahoma	Sewanee, Winchester and Tullahoma
General	\$0.7257	\$0.7257	\$0.7257
Solid Waste/Sanitation	0.1507	0.1507	0.0000
Local Purpose Tax (Rural Fire)	0.0818	0.0000	0.0000
Highway/Public Works	0.0400	0.0400	0.0400
General Purpose School	1.0379	1.0379	1.0379
General Debt Service	0.1000	0.1000	0.1000
Education Debt Service	0.2100	0.2100	0.2100
Total	\$2.3461	\$2.2643	\$2.1136

SECTION 2. BE IT FURTHER RESOLVED that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the General Fund.

SECTION 3. BE IT FURTHER RESOLVED that the first \$3,930,600 of the local option sales tax shall be allocated to the General Purpose School Fund and any additional collections shall be allocated to the Education Debt Service Fund. The local option sales tax paid by the state to the Trustee in July shall be deemed revenue of the prior year and shall be allocated according to the prior budget. This resolution allocates local option sales taxes paid by the state to the Trustee for the twelve consecutive months beginning with August 2008.

SECTION 4. BE IT FURTHER RESOLVED that interest earned on investments held by the Trustee shall be allocated in the following manner: interest on the Judicial Center Bond proceeds will go to the Judicial Center Construction Fund, \$220,000 to the Solid Waste/Sanitation Fund, \$425,000 to the General Purpose School Fund, \$50,000 to the General Fund and the balance of interest earnings to the General Debt Service Fund.

SECTION 5. BE IT FURTHER RESOLVED that State Revenue Sharing – T.V.A. collections shall be allocated as follows: the fixed amount of \$12,500 per quarter shall be allocated to the General Purpose School Fund and all additional State Revenue Sharing – T.V.A. collections shall be allocated to the General Fund.

SECTION 6. BE IT FURTHER RESOLVED that Nissan in Lieu of Taxes collected shall be allocated to the Education Debt Service Fund for retirement of debt.

SECTION 7. BE IT FURTHER RESOLVED that the first \$20,000 of revenue derived from Building Permits shall be allocated to the Local Purpose Tax Fund, and the balance of such revenue shall accrue to the General Fund.

SECTION 8. BE IT FURTHER RESOLVED that the proceeds from the Local Purpose Tax will be allocated equally and totally among the fifteen rural fire departments through quarterly distributions reduced by any amount necessary for maintenance and repair of vehicles.

SECTION 9. BE IT FURTHER RESOLVED that the revenue from two (2) cents of property tax allocated to the Highway/Public Works Fund be allocated for bridge maintenance & the revenue from eight (2) cents of the property tax allocated be distributed for road projects within the four (4) Road Districts based on highway miles per district.

SECTION 10. BE IT FURTHER RESOLVED that all resolutions of the Board of County Commissioners of Franklin County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 11. BE IT FURTHER RESOLVED this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 19th day of September, 2008.

Franklin County, Tennessee
 Summary Statement of Proposed Operations
 For the Year Ending June 30, 2009

Statement A

Fund	Estimated Beginning Fund Balance 7/1/2008	Beginning Reserves 7/1/2008	Estimated Beginning Available Funds	Estimated Revenue	Transfers In	Total Estimated Available Funds	Total Estimated Expenditures	Transfers Out	Total Appropriations	Total Incl. Reserves 6/30/2009	Estimated Ending Fund Balance Not Incl. Reserves 6/30/2009	Net Effect On Fund Balance
General	\$ 3,390,463	\$ (990,208)	\$ 2,400,255	\$ 11,324,127	\$ 15,406	\$ 13,739,788	\$ 12,540,250	\$ 15,000	\$ 12,555,250	\$ 1,184,538	\$ 2,174,746	\$ (1,215,717)
Courthouse & Jail Maint.	43,229	-	43,229	31,000	-	74,229	350	36,000	36,350	37,879	37,879	(5,350)
Solid Waste/Sanitation	364,634	-	364,634	1,368,465	-	1,733,099	1,519,761	3,803	1,523,564	209,595	209,595	(155,099)
Local Purpose Tax	42,228	-	42,228	475,916	-	518,144	459,950	-	459,950	58,194	58,194	15,966
Drug Control	30,332	-	30,332	77,450	-	107,782	89,451	-	89,451	18,331	18,331	(12,001)
Highway/Public Works	676,223	-	676,223	2,536,986	10,000	3,223,209	2,579,043	403,803	2,982,846	240,363	240,363	(435,860)
General Purpose School	3,642,235	-	3,642,235	40,913,161	-	44,555,396	42,492,672	235,000	42,727,672	1,827,725	1,827,725	(1,814,511)
Central Cafeteria	529,051	-	529,051	2,999,755	235,000	3,763,806	3,572,801	-	3,572,801	191,005	191,005	(338,046)
General Debt Service	1,643,743	-	1,643,743	1,150,363	436,000	3,230,106	1,705,091	-	1,705,091	1,525,014	1,525,014	(118,728)
Education Debt Service	3,108,721	-	3,108,721	2,340,246	860,000	6,308,967	3,352,470	-	3,352,470	2,956,497	2,956,497	(152,224)
Total	\$ 13,470,859	\$ (990,208)	\$ 12,480,651	\$ 63,217,469	\$ 1,556,406	\$ 77,254,526	\$ 68,311,839	\$ 693,606	\$ 69,005,445	\$ 8,249,081	\$ 9,239,289	\$ (4,231,570)

Franklin County, Tennessee

Statement of Estimated Revenue from Current Property Taxes

Schedule B

2008 Assessments Based upon Estimated Assessed Value of:

Value of the tax penny \$81,496

\$ 831,594,579 Common Rate
 \$ 579,491,292 Solid Waste
 \$ 455,029,343 Rural Fire

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 2%	Net Estimated Collection of Taxes
General	0.7257	6,034,882	120,698	5,914,184
Solid Waste/Sanitation *	0.1507	873,293	17,466	855,828
Local Purpose Tax **	0.0818	372,214	7,444	364,770
Highway/Public Works	0.0400	332,638	6,653	325,985
General Purpose School	1.0379	8,631,120	172,622	8,458,498
General Debt Service	0.1000	831,595	16,632	814,963
Education Debt Service	0.2100	1,746,349	34,927	1,711,422
		\$2.3461/2.2643		
Total	2.1136	\$ 18,822,090	\$ 376,442	\$ 18,445,649

Total Outside Cities \$ 2.3461
Total Cities Except Sewanee, Winchester, Tullahoma 2.2643
Total Sewanee, Winchester, Tullahoma 2.1136
2008

* Rate is \$0.00 per \$100 for Tullahoma, Winchester and Sewanee; \$0.1507 for remainder of county.

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

FY 2008-2009 Budget Document					
		Franklin County, TN		County General	
Fund #101	Account Description	2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION
No.		Actual	Estimated	Budget	
Estimated Revenues and Other Sources					
40000	LOCAL TAXES				
40100	County Property Taxes				
40110	Current Property Tax	\$ 5,674,643	\$ 5,884,397	\$ 5,914,184	(Ind. Care to Educ Debt)
40120	Trustee's Collections - Prior Year	101,637	140,529	140,529	Represents \$0.7457
40130	Circuit/Clerk & Master Collections - Prior Year	64,652	114,150	110,694	
40140	Interest and Penalty	21,846	27,819	27,000	
40150	Pick-Up Taxes	4,953	-	-	
40161	Payments in Lieu of Taxes - TVA	3,092	3,672	3,675	
40162	Payments in Lieu of Taxes - Local Utilities	18,813	19,031	19,250	
40163	Payments in Lieu of Taxes - Other	12,536	4,672	4,672	
40200	COUNTY LOCAL OPTION TAXES				
40210	Local Option Sales Tax	-	-	-	
40250	Litigation Tax - General	84,340	80,506	123,000	
40270	Business Tax	256,316	258,758	258,750	
40290	Other County Local Option Taxes	-	-	-	
40300	STATUTORY LOCAL TAXES				
40320	Bank Excise Tax	43,854	39,924	39,924	
40330	Wholesale Beer Tax	202,056	214,000	214,000	
40350	Interstate Telecommunications Tax	3,922	2,762	2,900	
40390	Other Statutory Local Taxes	908	678	665	
	TOTAL LOCAL TAXES	\$ 6,493,568	\$ 6,790,898	\$ 6,859,243	
41000	LICENSES AND PERMITS				
41100	Licenses				
41130	Animal Vaccination	\$ 6,246	\$ -	\$ -	
41140	Cable TV Franchise	32,032	33,391	33,382	
41500	Permits				
41510	Beer Permits	3,625	4,505	4,500	
41520	Building Permits	-	36,817	-	
	TOTAL LICENSES AND PERMITS	\$ 41,903	\$ 74,713	\$ 37,882	
42000	FINES, FORFEITURES AND PENALTIES				
42100	Circuit Court				
42110	Fines	\$ 17,696	\$ 23,039	\$ 14,000	
42120	Officers Costs	19,022	16,999	20,000	
42130	Game and Fish Fines	-	-	-	
42141	Drug Court Fees	2,857	3,052	3,000	
42150	Jail Fees	3,790	3,718	3,725	
42180	DUI Treatment Fines	4,793	3,365	3,975	
42190	Data Entry Fee - Circuit Court	2,879	3,558	3,270	
42191	Courtroom Security Fee	30	123	125	
42200	Criminal Court				
42230	Game and Fish Fines	-	-	-	
42300	General Sessions Court				
42310	Fines	20,986	24,132	42,000	
42320	Officers Costs	46,010	50,174	53,000	
42330	Game and Fish Fines	1,588	1,797	1,750	
42341	Drug Court Fees	5,448	5,231	5,400	
42350	Jail Fees	12,412	11,007	11,000	
42351	Interpreter Fee	-	-	-	
42380	DUI Treatment Fines	10,878	7,943	8,500	
42390	Data Entry Fee - General Sessions Court	6,087	5,998	6,000	
42391	Courtroom Security Fee	-	1,496	1,500	
42400	Juvenile Court				
42410	Fines	1,173	1,263	1,275	
42420	Officers Costs	4,197	1,575	1,950	
42430	Game and Fish Fines	-	23	25	

FY 2008-2009 Budget Document					
		Franklin County, TN		County General	
Fund #101	Account Description	2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION
No.		Actual	Estimated	Budget	
42490	Data Entry Fee - Juvenile Court	1,186	1,018	120	
42500	Chancery Court				
42520	Officers Costs	1,887	2,593	2,600	
42530	Data Entry Fee - Chancery Court	730	846	850	
42600	Other Courts - In County				
42610	Fines	-	-	-	
42910	Proceeds from Confiscated Property	-	-	-	
42990	Other Fines, Forfeitures & Penalties	-	4,496	4,500	
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 163,649	\$ 173,446	\$ 188,565	
43000	CHARGES FOR CURRENT SERVICES				
43100	General Service Charges				
43190	Other General Service Charges	\$ -	\$ 5,975	\$ 17,250	Drug Court/Sheriff Agreement
43300	Fees				
43350	Copy Fees	\$ 62	\$ 279	\$ 250	
43370	Telephone Commissions	2,421	4,682	12,000	Paytel & Other
43380	Vending Machine Collections	505	443	400	
43392	Data Processing Fees - Register	19,570	18,622	24,000	
43393	Probation Fees	148,804	131,227	130,000	
43394	Data Processing Fees - Sheriff	4,895	4,851	4,600	
43395	Sex Offender Registration Fee - Sheriff	1,000	1,100	1,100	
43396	Data Processing Fees - County Clerk	-	-	1,000	New Fee
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 177,257	\$ 167,179	\$ 190,600	
44000	OTHER LOCAL REVENUES				
44100	Recurring Items				
44110	Interest Earned	\$ 50,000	\$ 50,000	\$ 50,000	
44120	Lease/Rentals	17,400	17,550	17,400	
44140	Sale of Maps	2,085	575	1,000	
44170	Miscellaneous Refunds	2,600	14,023	2,500	
44500	Nonrecurring Items				
44520	Insurance Recovery	-	-	-	
44530	Sale of Equipment	1,463	2,363	2,500	
44540	Sale of Property	-	3,138	-	
44570	Contributions and Gifts	3,981	59,956	3,500	
44990	Other Local Revenues	11,855	6,000	14,181	\$ 6,000 Drug Court Fees & Ins Dividend
44990	Other Local Revenues - Fair	-	19,274	17,000	Fair Receipts
	TOTAL OTHER LOCAL REVENUES	\$ 89,384	\$ 172,879	\$ 108,081	
45000	FEES RECEIVED FROM COUNTY OFFICIALS				
45500	Fees in Lieu of Salary				
45510	County Clerk	\$ 309,501	\$ 296,029	\$ 298,000	
45520	Circuit Court Clerk	271,739	246,621	275,500	
45540	General Sessions Court Clerk	261,786	265,514	278,500	
45550	Clerk and Master	98,917	132,712	133,650	
45560	Juvenile Court Clerk	29,922	33,510	37,000	
45580	Register	248,541	231,874	233,000	
45590	Sheriff	15,405	12,777	45,950	
45610	Trustee	541,555	555,474	555,475	
	TOTAL FEES REC'D FROM COUNTY OFFICIALS	\$ 1,777,366	\$ 1,774,511	\$ 1,857,075	
46000	STATE OF TENNESSEE				
46100	General Government Grants				
46110	Juvenile Services Program	\$ 9,000	\$ 9,000	\$ 9,000	
46160	State Reappraisal Grant	14,549	14,590	-	
46190	Other General Government Grants	-	537,186	-	
46210	Law Enforcement Training Program	17,400	19,800	19,500	
46290	Other Public Safety Grants	-	69,555	116,102	Includes grant for Commun. Re-entry

FY 2008-2009 Budget Document					
Franklin County, TN		County General			
Fund #101					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
46310	Health Department Programs (DGA Contract)	150,153	98,750	169,400	
46390	Other Health & Welfare Grants	-	45,789		
46400	Public Works Grants				
46430	Litter Program	27,894	37,584	41,938	
46440	TIIP Grant	-	-	-	
46490	Other Public Works Grants	-	-	-	
46800	Other State Revenues				
46820	Income Tax	175,883	135,000	135,000	
46830	Beer Tax	18,753	19,313	20,000	
46840	Alcoholic Beverage Tax	57,165	60,545	62,000	
46850	Mixed Drink Tax	12,066	12,847	12,500	
46851	State Revenue Sharing - TVA	813,995	916,969	900,000	
46915	Contracted Prisoner Boarding	447,701	424,514	425,000	
46960	Registrar's Salary Supplement	16,380	16,380	16,380	
46980	Other State Grants	-	-	-	
46990	Other State Revenues	-	-	-	
	TOTAL STATE OF TENNESSEE	\$ 1,760,939	\$ 2,417,822	\$ 1,926,820	
47000	FEDERAL GOVERNMENT				
47100	Federal Through State				
47180	Community Development	\$ -	\$ -	\$ -	
47220	Civil Defense Reimbursement	-	-	-	
47230	Disaster Relief	-	-	-	
47235	Homeland Security Grants	287,666	-	-	
47250	Law Enforcement Grants	23,552	-	-	
47590	Other Federal through State	133,858	67,576	33,861	Federal Election 07/08 (Grants 08/09)
47680	Forest Service	25,879	-	-	
47990	Other Direct Federal Revenue	28,993	\$ 7,724	\$ -	
	TOTAL FEDERAL GOVERNMENT	\$ 499,948	\$ 75,300	\$ 33,861	
48000	OTHER GOVERNMENTS & CITIZENS				
48100	Other Governments				
48110	Prisoner Board	\$ 13,733	\$ 14,491	\$ 14,000	
48130	Contributions (E911 Board)	167,346	88,639	75,000	
48610	Donations	-	100	-	Animal Control
48990	Other	14,325	71,527	33,000	BOE for SRO & Software
	TOTAL OTHER GOVERNMENTS & CITIZENS	\$ 195,404	\$ 174,757	\$ 122,000	
	TOTAL ESTIMATED REVENUES	\$ 11,199,418	\$ 11,821,505	\$ 11,324,127	
49000	OTHER SOURCES				
49600	Proceeds from sale of Capital Assets	\$ 866,474	\$ 70,000	\$ -	
49800	Transfers In	64,355	407,606	15,406	SW & Hwy Fin Lease, Hwy Emp Share
	TOTAL OTHER SOURCES	\$ 64,355	\$ 477,606	\$ 15,406	
	TOTAL EST. REVENUES & OTHER SOURCES	\$ 11,263,773	\$ 12,299,111	\$ 11,339,533	
Estimated Expenditures					
51100	COUNTY COMMISSION				
169	Part Time Personnel	\$ 2,483	\$ 5,703	\$ -	Move to Other Salaries & Wages
189	Other Salaries & Wages	-	-	5,000	1/3 F/T Comm Sec & Other PT
191	Board & Committee Fees	68,170	68,593	69,000	
201	Social Security	5,402	5,678	4,588	

FY 2008-2009 Budget Document		Franklin County, TN		County General	
Fund #101		2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
204	State Retirement	278	555	-	
207	Medical Insurance	273	-	-	
210	Unemployment Compensation	12	32	-	
212	Employer Medicare Liability	-	-	73	
305	Audit Services	11,706	8,956	12,000	
306	Bank Charges	3,840	-	-	
312	Contracts with Private Agencies	-	23,836	-	
316	Contributions	-	-	-	
317	Data Processing Services	36,887	39,844	-	Moved to Finance & Trustee
320	Dues & Memberships	15,586	11,833	13,000	SCTDD, TCCA, TCSA, SCHRA, SMT, MLSP, UTSI
321	Engineering Services	19,103	-	-	
331	Legal Services	2,713	1,970	5,000	
332	Legal Notices	3,747	3,693	4,000	
334	Maintenance Agreements	-	-	-	
348	Postal Charges	-	-	-	
355	Travel	789	693	900	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	-	5,000	-	
411	Data Processing Supplies	-	-	-	
435	Office Supplies	12,423	12,273	12,000	Includes copy/printer paper for all
509	Refunds	1,215	4,338	5,000	Bldg. permits, tax refunds, etc.
524	In Service/Staff Development	150	600	500	Meeting Registrations & Contracted In-Service Staff Development
540	Tax Relief Program	63,057	60,440	69,000	Elderly low-income homeowners only
599	Other Charges	819	1,867	2,000	Miscellaneous
599	Other Charges - Bi-Centennial Fair	11,000	12,450	11,000	Bi-Centennial Fair
715	Land	-	-	-	
	TOTAL COUNTY COMMISSION	\$ 259,653	\$ 268,354	\$ 213,061	
	51220 BEER BOARD				
312	Contracts with Private Agencies	\$ 1,500	\$ 1,000	\$ -	Grant Gift
332	Legal Notices	191	105	296	Advertising
355	Travel	137	76	265	PerDiems, Mileage & Lodging, Etc
	TOTAL BEER BOARD	\$ 1,828	\$ 1,181	\$ 561	
	51300 COUNTY MAYOR				
101	County Official	\$ 67,069	\$ 70,422	\$ 73,866	Elected - State Mandated 4.89%
103	Assistant	29,528	30,699	32,907	1 position
169	Part Time Personnel	9,430	10,284	-	Move to line 189

FY 2008-2009 Budget Document					
Franklin County, TN		County General			
Fund #101	Account Description	2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION
No.		Actual	Estimated	Budget	
185	Educational Incentive -- Other County Employee	1,000	1,000	1,000	1 employee
186	Longevity	1,080	1,140	1,200	1 employee
187	Overtime Pay	941	1,454	800	
189	Other Salaries & Wages	-	-	13,912	PT 31 hrs a week
201	Social Security	8,264	8,672	7,668	
204	State Retirement	7,321	12,435	12,854	
206	Life Insurance	90	94	94	
207	Medical Insurance	9,838	10,225	11,126	
209	Disability Insurance	464	913	972	
210	Unemployment Compensation	302	181	168	2 employees --not incl. Elected Official
212	Employer Medicare Liability	-	-	1,793	
307	Communication	942	1,514	6,200	
334	Maintenance Agreement	303	1,200	1,200	Copier Maintenance** Increased
348	Postal Charges	612	584	750	
355	Travel	1,304	2,982	2,880	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	3,332	946	1,500	
508	Premium on Surety Bonds	197	175	200	
524	In Service/Staff Development	1,619	88	500	Meeting Registrations & Contracted In-Service Staff Development
711	Furniture & Fixtures	-	-	-	
719	Office Equipment	-	-	-	
	TOTAL COUNTY MAYOR	\$ 143,636	\$ 155,008	\$ 171,590	
51400	COUNTY ATTORNEY				
320	Dues & Memberships	\$ -	\$ -	\$ 100	TCAA
355	Travel	-	-	315	
331	Legal Services	\$ 7,200	7,500	8,400	Increase \$100 per month
524	In Service/Staff Development	-	-	150	TCAA Conference
	TOTAL COUNTY ATTORNEY	\$ 7,200	\$ 7,500	\$ 8,965	
51500	ELECTION COMMISSION				
101	County Official	\$ 52,262	\$ 54,785	\$ 57,559	Appointed - State Mandated 4.89%
106	Deputy	26,160	27,892	29,900	1 position
184	Educational Incentive -- Co. Official/Admin. Offic	1,000	1,000	1,000	
185	Educational Incentive -- Other County Employee	-	-	-	1 employee
186	Longevity	720	840	960	2 employees
187	Overtime Pay	4,086	2,327	3,000	

FY 2008-2009 Budget Document					
		Franklin County, TN		County General	
Fund #101					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
189	Other Salaries	14,603	12,114	17,680	2 part time
192	Election Commission	1,980	1,980	3,025	no change
193	Election Workers	36,677	18,915	52,589	2 Elections
201	Social Security	8,318	7,994	8,431	
204	State Retirement	9,917	10,253	10,822	
206	Life Insurance	94	94	94	2 full time
207	Medical Insurance	4,668	5,136	5,563	
209	Disability Insurance	695	741	823	
210	Unemployment Compensation	357	364	420	4 emp. + election workers
212	Employer Medicare Liability	-	-	1,972	
307	Communication	720	1,815	1,200	
317	Data Processing Services	5,819	5,096	23,380	Microvote and Local Govt
320	Dues & Memberships	225	237	250	TACEO
332	Legal Notices	5,730	3,271	5,000	2 Elections
334	Maintenance Agreements	-	495	1,520	Kardveyor & Copier
336	Maintenance & Repair -- Equipment	585	311	500	
348	Postal Charges	3,623	3,980	5,000	2 Elections
349	Printing	8,599	5,735	9,000	2 elections
355	Travel	-	2,344	1,620	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	5,000	6,203	5,000	2 maintenance techs.
411	Data Processing Supplies	1,522	1,898	1,500	
435	Office Supplies	2,987	4,150	2,000	
452	Utilities	4,404	3,854	-	Move to County Bldgs
499	Other Supplies & Materials	1,169	2,965	1,660	Storage Unit & water***Reduced
502	Building & Contents Insurance	353	414	-	Move to Other Charges
508	Premiums on Corporate Surety Bonds	-	50	-	
524	In Service/Staff Development	2,675	45	1,000	Meeting Registrations & Contracted In-Service Staff Development
708	Communication Equipment	3,526	-	-	
709	Data Processing Equipment	-	7,216	-	
709	Data Processing Equipment - Election	-	-	-	
719	Office Equipment	7,728	1,437	-	
731	Voting Machines	131,933	-	-	
	TOTAL ELECTION COMMISSION	\$ 348,135	\$ 195,951	\$ 252,469	
51600 REGISTER OF DEEDS					
101	County Official	\$ 58,069	\$ 60,972	\$ 63,954	Elected - State Mandated 4.89%
106	Deputy(ies)	95,146	100,558	109,014	4 positions

FY 2008-2009 Budget Document					
Franklin County, TN			County General		
Fund #101					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
169	Part Time Personnel	12,207	11,200	560	1 position
184	Educational Incentive -- Co. Official/Admin. Offic	1,000	1,000	-	
185	Educational Incentive -- Other County Employee	3,000	4,000	4,000	
186	Longevity	1,980	2,160	2,340	
187	Overtime Pay	11	-	-	
201	Social Security	12,721	13,299	11,152	
204	State Retirement	18,203	19,867	20,997	
206	Life Insurance	222	234	281	
207	Medical Insurance	23,339	25,673	27,815	
209	Disability Insurance	1,263	1,439	1,579	
210	Unemployment Compensation	409	418	420	5 empl. not incl. elected official
212	Employer Medicare Liability	-	-	2,608	
307	Communication	4,266	2,592	3,200	
317	Data Processing Services	17,509	17,470	20,500	Offset by DP revenue
320	Dues & Memberships	878	1,207	1,250	COAT, TRA, MTRA
334	Maintenance Agreements	-	-	-	
337	Maintenance & Repair -- Office Equipment	715	966	1,350	MBM
348	Postal Charges	2,753	1,636	2,500	
355	Travel	-	1,299	810	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	2,100	4,690	6,500	Microfilming & Rebinding 1 book
435	Office Supplies	12,052	11,678	13,000	Rebinding 1 book
499	Other Supplies & Materials	42	-	-	
508	Premium on Surety Bonds	122	200	-	
524	In Service/Staff Development	1,974	1,462	1,800	Meeting Registrations & Contracted In-Service Staff Development
711	Furniture & Fixtures	-	7,250	8,500	Roller Shelves for Books
TOTAL REGISTER OF DEEDS		\$ 269,981	\$ 291,270	\$ 304,130	
51720 PLANNING & ZONING					
103	Assistant(s)	43,295	35,651	51,908	2 positions (1 refilling in April)
105	Supervisor/Director	\$ 43,718	\$ 46,713	\$ 53,014	Appointed - Co Salary Class
184	Educational Incentive -- Co. Official/Admin. Offic	1,000	1,000	1,000	
185	Educational Incentive -- Other County Employee	2,000	2,000	1,000	1 employee
186	Longevity	660	720	780	
201	Social Security	6,872	6,579	6,678	
204	State Retirement	10,831	10,122	12,612	
206	Life Insurance	140	121	140	
207	Medical Insurance	4,668	6,183	5,563	

FY 2008-2009 Budget Document					
		Franklin County, TN		County General	
Fund #101					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
209	Disability Insurance	762	723	955	
210	Unemployment Compensation	210	197	252	
212	Employer Medicare Liability	-	-	1,562	
307	Communication	1,640	1,517	1,840	
309	Contracts with Government Agencies	10,500	11,250	11,250	
320	Dues and Memberships	675	675	700	SCTHB, TBOA, ICC & MTCOA
332	Legal Notices	2,428	3,209	4,500	
334	Maintenance Agreement	3,737	4,042	1,100	ESRI (GIS), GE & MTR
337	Maintenance & Repair -- Office Equipment	-	-	4,455	GE & MTR - adding 1 additional
338	Maintenance & Repair -- Vehicle	305	475	2,800	Tires anticipated
348	Postal Charges	1,268	1,052	1,700	Postage Increase
355	Travel	-	857	1,260	PerDiems, Mileage & Lodging, Etc
425	Gasoline	889	1,819	3,000	****Increased
432	Library Books/Media	209	55	460	
435	Office Supplies	4,196	3,283	5,000	
511	Insurance -- Vehicle & Equipment	1,417	462	-	Moving to Other Charges
524	In Service/Staff Development	3,308	2,691	3,900	Meeting Registrations & Contracted In-Service Staff Development
	TOTAL PLANNING & ZONING	\$ 144,728	\$ 141,396	\$ 177,428	
51760: Geographical Information Systems					
138	Computer Technician	\$ 32,989	\$ 35,032	\$ 5,700	1 position
169	Part-Time Personnel	1,014	-	-	
186	Longevity	-	-	-	
201	Social Security	2,561	2,636	353	
204	State Retirement	4,178	4,090	667	
206	Life Insurance	47	47	8	
207	Medical Insurance	5,004	5,135	896	
209	Disability Insurance	292	319	155	
210	Unemployment Compensation	76	84	-	
212	Employer Medicare Liability	-	-	83	
307	Communication	843	305	-	Cell & Office
320	Dues and Memberships	-	-	50	TNGIC
334	Maintenance Agreement	-	-	-	1 license for ESRI & Mainfold
348	Postal Charges	37	12	-	
355	Travel	-	-	-	
399	Other Contracted Services	12,090	25,000	10,000	WUS additional GIS data
411	Data Processing Supplies	3,448	737	-	

FY 2008-2009 Budget Document		Franklin County, TN		County General	
Fund #101	Account Description	2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION
No.		Actual	Estimated	Budget	
425	Gasoline	-	-	-	
432	Library Books/Media	155	-	-	
435	Office Supplies	130	14	-	
524	In Service/Staff Development	185	-	-	Meeting Registrations & Contracted In-Service Staff Development
709	Data Processing Equipment	7,106	1,296	-	Replace 1 pc yrly (P & Z, GIS & Prop Asses)
	TOTAL GIS	\$ 70,155	\$ 74,707	\$ 17,913	
51800	COUNTY BUILDINGS				
103	Assistants	\$ 111,104	\$ 121,963	\$ 124,445	6 positions (Wants to add 2 when JC open)
105	Supervisor/Director	25,813	28,399	28,508	Appointed - Co Salary Class
186	Longevity	1,440	1,140	1,260	
187	Overtime	7,746	7,467	7,000	
201	Social Security	11,037	11,834	9,995	
204	State Retirement	15,828	16,263	18,878	
206	Life Insurance	296	316	328	
207	Medical Insurance	28,698	35,543	38,941	
209	Disability Insurance	1,064	1,140	1,392	
210	Unemployment Compensation	456	731	588	
212	Employer Medicare Liability	-	-	2,338	
307	Communication	38,267	34,866	45,600	
334	Maintenance Agreement	5,493	6,060	8,000	Otis Elevator; Boiler Supply; Palmer Heat./Air & Buckman Lab
335	Maintenance & Repair -- Buildings	22,511	27,128	35,800	
336	Maintenance & Repair -- Equipment	844	1,576	2,000	
338	Maintenance & Repair -- Vehicles	160	1,287	1,000	
340	Medical & Dental Services	-	60	100	
347	Pest Control	9,510	7,450	7,600	Burfs & Crabtree
351	Rentals	19,800	19,800	3,300	Archive ending Aug 08
399	Other Contracted Services	2,200	5,200	5,600	Cleaning at Pavilion
410	Custodial Supplies	10,616	15,791	17,450	8% Increase expected
425	Gasoline	1,984	2,276	3,000	***Increased
451	Uniforms	3,816	4,731	4,200	
452	Utilities	76,499	78,776	140,000	Entire County besides Health Dept & Jail
499	Other Supplies/Materials	2,732	1,800	3,000	
502	Building & Contents Insurance	25,856	30,421	-	Moving to Other Charges
511	Vehicle/Equipment Insurance	2,834	933	-	Moving to Other Charges
524	In Service/Staff Development	346	-	1,000	Meeting Registrations & Contracted In-Service Staff Development

FY 2008-2009 Budget Document					
		Franklin County, TN		County General	
Fund #101		2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
599	Other Charges	109	-	200	
707	Building Improvements	6,063	102,000	77,859	Bldg(50,000)&Carryover (27,859)
718	Motor Vehicles	-	-	-	Wants a Truck
720	Plant Operation Equipment	-	10,475	-	
799	Other Capital Outlay	-	-	35,000	Pavilion Sprinkler (29,000) & TN Rehab (6,000)
	TOTAL COUNTY BUILDINGS	\$ 433,122	\$ 575,426	\$ 624,381	
51900 Other General Administration - IT					
138	Computer Technician	\$ -	\$ 31,176	\$ 36,185	1 position (07/08 was partial salary)
186	Longevity	-	960	1,020	
201	Social Security	-	2,414	2,307	
204	State Retirement	-	3,744	4,357	
206	Life Insurance	-	47	47	
207	Medical Insurance	-	4,535	5,563	
209	Disability Insurance	-	284	329	
210	Unemployment Compensation	-	84	84	
212	Employer Medicare Liability	-	-	539	
307	Communication	-	1,419	1,200	Verizon, Qwest, AT&T
320	Dues and Memberships	-	-	-	
334	Maintenance Agreement	-	443	1,700	Netfire - Email Server & Comcast Internet
348	Postal Charges	-	-	50	
411	Data Processing Supplies	-	1,202	1,342	
425	Gasoline	-	221	400	
432	Library Books/Media	-	-	-	
435	Office Supplies	-	297	100	
524	In Service/Staff Development	-	-	-	Meeting Registrations & Contracted In-Service Staff Development
709	Data Processing Equipment	-	9,134	9,342	Departments IT Maintains
	Total Other General Administration - IT	\$ -	\$ 55,960	\$ 64,565	
52300 PROPERTY ASSESSOR					
101	County Official	\$ 58,069	\$ 60,972	\$ 63,954	Elected - State Mandated 4.89%
106	Deputy(ies)	124,341	121,487	130,584	4 positions
184	Educational Incentive -- Co. Official/Admin. Offic	1,000	1,000	-	
185	Educational Incentive -- Other County Employee	3,000	3,000	6,000	I added due to type error.
186	Longevity	2,640	3,180	3,480	
187	Overtime	7,816	3,088	4,000	

