

Budget Document for the Year Ending June 30, 2013

Franklin County, Tennessee

Approved September 4, 2012



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

FRANKLIN COUNTY, TENNESSEE
Budget for the Year Ending June 30, 2013
TABLE OF CONTENTS

	<u>Statement</u>	<u>Page(s)</u>
The Appropriation Resolution		1-7
The Tax Levy Resolution		8-10
Summary Statement of Proposed Operations w/Debt Service	A	11-12
Statement of Estimated Revenue from Current Property Taxes	B-1	13
Statement of Estimated Revenue from Sales Taxes	B -2	14
Schedule of Outstanding Debt Fiscal Year 2012/13	C	15
Schedule of Budgeted Debt Payments Fiscal Year 2012/13	D	16-17
Budget Summarized Categories	E	18-26
General Fund:		
Statement of Proposed Operations	F	27-50
Special Revenue Funds:		
Statement of Proposed Operations for:		
Courthouse and Jail Maintenance	G-1	51
Library Fund	G-2	52-53
Solid Waste/Sanitation	G-3	54-56
Local Purpose Tax (Rural Fire)	G-4	57
Drug Control	G-5	58-59
Highway/Public Works	G-6	60-63
General Purpose School	G-7	64-73
Central Cafeteria	G-8	74
Debt Service Funds:		
Statement of Proposed Operations for:		
General Debt Service	H-1	75
Education Debt Service	H-2	76-77

Table of Contents, continued

Supplemental Information:

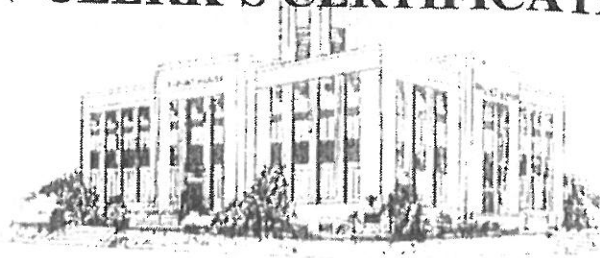
Inter-fund Transfer Information

Transfer Summation	I-1	78-81
Certified Resolutions 2011/2012	I-2	82-85
Certified Resolutions 2012/2013	I-3	86-89
Cash Flow Analysis	I-4	90

Capital Projects Information

J-1	91-92
-----	-------

CLERK'S CERTIFICATE



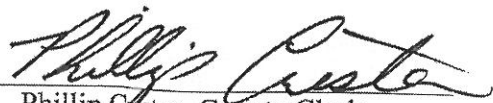
I, Phillip Custer, County Clerk of Franklin County, Tennessee hereby certify that the attached document is a true and correct copy of:

RESOLUTION 2a-090412 MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FRANKLIN COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2012 AND ENDING JUNE 30, 2013.

This resolution was adopted at a Special Called meeting of the Franklin County Board of Commissioners on September 4, 2012 and is recorded on file in my office in Commissioners Minute Book 25, pages 356-362.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 6th day of September 2012.




Phillip Custer, County Clerk
of Franklin County, Tennessee

RESOLUTION 2a-090412

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FRANKLIN
COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2012 AND
ENDING JUNE 30, 2013**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee assembled in special called session on the 20th day of August, 2012, 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, 2012 and ending June 30, 2013 according to the following schedule:

General Fund	
County Commission	\$ 290,964
Beer Board	525
County Mayor	172,810
County Attorney	9,025
Election Commission	297,265
Register of Deeds	310,930
Planning	146,973
County Buildings	846,595
Other General Administration - IT	15,950
Property Assessor	476,307
County Trustee	289,854
County Clerk	519,872
Finance Department	649,494
Circuit Court	887,010
General Sessions Court	288,703
Drug Court Program	58,008
Chancery Court	182,604
Juvenile Court	122,590
Judicial Commissioners	123,590
Other Administration of Justice	20,000
Probation Services	114,434
Sheriff's Department	3,039,200
Administration of the Sex Offender	20,489
Jail	1,787,879
Community Reentry Program	863,710
Juvenile Services	18,000
Civil Defense	146,740
Rescue Squad	44,920
Consolidated Communications	828,714
County Coroner	31,500
Public Safety Grants	169,374
Local Health Center	37,764
Rabies & Animal Control	232,188
Children's Special Services	-
Other Local Health Services	156,614
Regional Mental Health Center	-
Appropriation to State	30,646
General Welfare Assistance	17,775

Litter Control		80,991
Other Public Health & Welfare		169
Senior Citizen's Assistance		57,550
Parks and Fair Boards		29,029
Agriculture Extension		101,694
Soil Conservation		77,737
Industrial Development		-
Other Economic & Community Development		144,628
Veterans Services		18,072
Other Charges		590,383
ARRA GRANT # 5 - Community Reentry		-
Transfers Out		293,330
Total General Fund	\$	14,642,599
<u>Courthouse Jail Maintenance Fund</u>		
Other Charges	\$	1,685
Transfers Out		170,000
Total Courthouse Jail Maintenance Fund	\$	171,685
<u>Library Fund</u>		
Libraries	\$	278,140
Other Charges		32,461
Transfers Out		2,000
Total Library Fund	\$	312,600
<u>Solid Waste/Sanitation Fund</u>		
Sanitation Education/Information	\$	2,000
Convenience Centers		237,326
Transfer Stations		1,183,381
Post closure Care Cost		12,000
Other Charges		74,802
Transfers Out		3,803
Total Solid Waste/Sanitation Fund	\$	1,513,312
<u>Local Purpose(Rural Fire) Fund</u>		
Fire Prevention & Control	\$	494,600
Other Charges		9,000
Total Local Purpose (Rural Fire) Fund	\$	503,600
<u>Drug Control Fund</u>		
Drug Enforcement	\$	60,245
Other Charges		400
Total Drug Control Fund	\$	60,645
<u>Highway/Public Works Fund</u>		
Administration	\$	318,052
Highway & Bridge Maintenance		854,482
Operation & Maintenance of Equipment		391,023
Quarry Operations		287,422
Other Charges		240,297
Capital Outlay		263,500
Principal on Debt		48,407

Interest on Debt		11,859
Transfers Out		203,803
Total Highway/Public Works Fund	\$	2,618,846
General Debt Service Fund		
General Government Debt Service	\$	1,802,392
Total General Debt Service Fund	\$	1,802,392
Education Debt Service Fund		
Education Debt Service	\$	3,221,948
Transfers Out		-
Total Education Debt Service Fund	\$	3,221,948
General Purpose School Fund		
Instruction		
Regular Instruction	\$	19,998,501
Alternative School		221,229
Special Education		3,831,417
Vocational Education		1,402,143
Student Body Education		131,265
Adult Education		6,989
Support Services		
Attendance		210,905
Health Services		391,289
Other Support Services		1,109,239
Regular Instruction		1,172,311
Special Education		393,131
Vocational Education		64,399
Adult Education		114,865
Board of Education		1,057,599
Director of Schools		403,616
Office of the Principal		2,254,945
Human Resources		112,011
Operation of the Plant		3,750,011
Maintenance of Plant		1,461,570
Transportation		2,443,803
Central and Other		578,329
Non-Instructional Services		
Community Services		745,521
Early Childhood Education		1,337,519
Capital Outlay		325,000
Debt Service		738,574
Transfers Out		2,094
Total General Purpose School Fund	\$	44,258,272

Central Cafeteria Fund

Non-Instructional Services

Food Service	\$	3,311,688
<hr/>		
Total Central Cafeteria Fund	\$	3,311,688

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, 2012. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

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

SECTION 6. BE IT FURTHER RESOLVED that the County Executive and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Comptroller of the State of Tennessee or his Designee, to pay for the expenses herein authorized until the taxes and other revenue for the year 2012-13 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, 2013.

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 then in turn 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 2010 and prior years and the interest and penalty thereon collected during the year ending June 30, 2013 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2011. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 11. BE IT FURTHER RESOLVED that the Franklin County Commission on the date of June 20, 2011 & amended on August 15, 2011, they resolved to establish a Reserve Fund Policy, Spending Prioritization Policy & Debt Management Policies of Franklin County, TN. The Policies enacted will be utilized in the Financial Administration and Budgeting Process to assist in making sound decisions related to managing fund balances, spending & debt payments of all Franklin County, Tennessee funds.

SECTION 12. BE IT FURTHER RESOLVED that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and shall be of no effect at the end of the year at June 30, 2013.

SECTION 13. BE IT FURTHER RESOLVED that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 14. BE IT FURTHER RESOLVED that this resolution shall take effect from and Passed this 4th day of September, 2012.

APPROVED: _____ APPROVED: _____
Richard Stewart, Mayor Eddie Clark
Chair of Commission

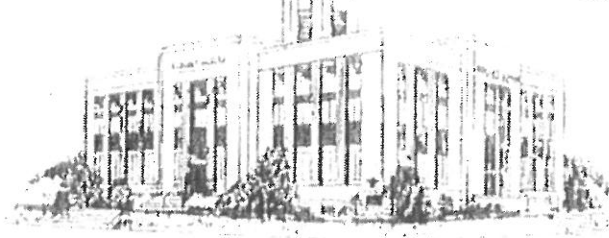
ATTEST: _____
Phillip Custer, County Clerk

Resolution Sponsored by: Eddie Clark & Sue Hill

Motion to Adopt: _____ Second: _____

Votes: Ayes _____ Nays: _____ Declaration: _____

CLERK'S CERTIFICATE



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

RESOLUTION 2b-090412 FIXING THE TAX LEVY IN FRANKLIN COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2012

This resolution was adopted at a Special Called meeting of the Franklin County Board of Commissioners on September 4, 2012 and is recorded on file in my office in Commissioners Minute Book 25, pages 364-366.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 6th day of September 2012.




Phillip Custer, County Clerk
of Franklin County, Tennessee

RESOLUTION 2b-090412

**RESOLUTION FIXING THE TAX LEVY IN
FRANKLIN COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2012**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee, assembled in special called session on this 20th day of August, 2012, that the combined property tax rate for Franklin County, Tennessee for the fiscal year beginning July 1, 2012 shall be \$2.4452 inside the cities of Winchester and Tullahoma and the town of Sewanee, \$2.5995 within the remaining cities, and \$2.6736 outside on each \$100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

Fund	Outside Cities	Cities	
		Except Sewanee, Winchester, Tullahoma	Sewanee, Winchester and Tullahoma
General	\$0.9414	\$0.9414	\$0.9414
Library	0.0322	0.0322	0.0322
Solid Waste/Sanitation	0.1543	0.1543	0.0000
Local Purpose Tax (Rural Fire)	0.0741	0.0000	0.0000
Highway/Public Works	0.0429	0.0429	0.0429
General Purpose School	1.1065	1.1065	1.1065
General Debt Service	0.1073	0.1073	0.1073
Education Debt Service	0.2149	0.2149	0.2149
Total	\$2.6736	\$2.5995	\$2.4452

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 2012.

SECTION 4. BE IT FURTHER RESOLVED that interest earned on investments held by the Trustee shall be allocated in the following manner: interest on the Library Fund will go to the Library Fund, \$220,000 to the Solid Waste/Sanitation Fund, \$50,000 to the Education Debt Service 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 with two exceptions; 1) an allocation of Four Thousand Five Hundred Dollars \$4,500.00 necessary for the training association, facility, & maintenance or repair of vehicles; 2) the 2011 increase in Hotel Motel Tax be reserved for incentive distribution.

SECTION 9. BE IT FURTHER RESOLVED that the revenue from two (2) cents of property tax allocated to the Highway/Public Works Fund is allocated for bridge maintenance & the revenue from two (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 taking effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 4th day of September, 2012.

APPROVED: _____
Richard Stewart, County Mayor

APPROVED: _____
Eddie Clark, Chair of Commission

ATTEST: _____
Phillip Custer, County Clerk

RESOLUTION SPONSORED BY: _____ Eddie Clark & Sue Hill

MOTION TO ADOPT: _____ SECOND BY _____

VOTES: AYES _____ NAYS _____ DECLARATION: _____

Franklin County, Tennessee
 Budget Summary
 FY 2012

Schedule A - 1

Fund	Beginning Fund Balance (Spendable)	Revenues	Debt Proceeds	Transfers In	(Est. Rev + Debt Proceeds + Transfers In) Total Estimated Receipts	(Est. Receipts + Beg Fund Balance) Available Funds	Expenditures	Transfers Out	(Expenditures + Transfers Out) Appropriations	(Est. Receipts - Appropriations) Increase / Decrease	End Fund Balance
101 General	\$ 403,134	\$ 14,752,343	\$ 50,000	\$ 9,606	\$ 14,811,949	\$ 15,215,084	\$ 14,349,269	\$ 293,330	\$ 14,642,599	\$ 169,350	\$ 572,485
112 Courthouse Jail Maintenance	35,123	168,000	-	-	168,000	203,123	1,685	170,000	171,685	(3,685)	31,438
115 Library Fund	134,453	328,265	-	-	328,265	462,718	310,600	2,000	312,600	15,665	150,117
116 Solid Waste/Sanitation	277,661	1,335,324	-	-	1,335,324	1,612,985	1,509,509	3,803	1,513,312	(177,988)	99,673
120 Local Purpose Tax	99,311	479,579	-	-	479,579	578,890	503,600	-	503,600	(24,021)	75,290
122 Drug Control	33,792	48,495	-	-	48,495	82,287	60,645	-	60,645	(12,150)	21,642
131 Highway/Public Works	621,658	2,372,978	-	12,000	2,384,978	3,006,636	2,415,043	203,803	2,618,846	(233,868)	387,790
141 School General Fund	4,861,069	42,064,062	-	-	42,064,062	46,925,131	44,256,178	2,094	44,258,272	(2,194,210)	2,666,859
143 School Cafeteria Fund	1,348,776	3,365,570	-	-	3,365,570	4,714,346	3,311,688	-	3,311,688	53,882	1,402,658
151 General Debt Service	1,004,674	1,032,833	-	651,330	1,684,163	2,688,837	1,802,392	-	1,802,392	(118,229)	886,445
156 Education Debt Service	2,730,396	3,239,078	-	-	3,239,078	5,969,474	3,221,948	-	3,221,948	17,130	2,747,526
Totals	\$ 11,550,047	\$ 69,186,527	\$ 50,000	\$ 672,936	\$ 69,909,463	\$ 81,459,510	\$ 71,742,557	\$ 675,030	\$ 72,417,588	\$ (2,508,124)	\$ 9,041,923

Franklin County, Tennessee
Debt Service
FY 2012

Schedule A-2

	Principal	Interest	Debt Service		Principal	Interest	Debt Service
Fund: General				Fund: Educ Debt Service			
Schedule of Outstanding Debt	\$ 395,390	\$ 54,154	\$ 449,544	Schedule of Outstanding Debt	\$ 20,220,000	\$ 3,550,358	\$ 23,770,358
Less Budgeted Debt Payments	144,668	19,418	164,086	Less Budgeted Debt Payments	2,480,000	685,948	3,165,948
				Difference	\$ 17,740,000	\$ 2,864,410	\$ 20,604,410
Fund: Highway				Fund: General Purpose School			
Schedule of Outstanding Debt	\$ 262,774	\$ 57,280	\$ 320,054	Schedule of Outstanding Debt	\$ 1,185,309	\$ 115,078	\$ 1,300,387
Less Budgeted Debt Payments	48,407	11,859	60,266	Less Budgeted Debt Payments	222,165	28,580	250,745
				Difference	\$ 963,144	\$ 86,498	\$ 1,049,642
Fund: Gen Debt Service				Fund:			
Schedule of Outstanding Debt	\$ 10,069,604	\$ 3,150,070	\$ 13,219,674	Schedule of Outstanding Debt	\$ -	\$ -	\$ -
Less Budgeted Debt Payments	1,368,941	403,949	1,772,890	Less Budgeted Debt Payments	-	-	-
				Difference	\$ -	\$ -	\$ -
	\$ 8,700,664	\$ 2,746,121	\$ 11,446,784				

Franklin County, Tennessee

Statement of Estimated Revenue from Current Property Taxes
2012 Assessments Based upon Estimated Assessed Value of:

Statement B - 1

**Approved by Commission at Budget
Workshop for the Final Budget Document for
the August 20th Meeting**

\$ 7,740,915,980 Tax Base

\$ 850,004,685 Common Rate

\$ 607,164,495 Solid Waste

\$ 478,059,815 Rural Fire

\$ 1,935,228,995 Total Assessed Value

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 3.50%	Net Estimated Collection of Taxes
General	0.9414	8,001,944	280,068	7,721,876
Library	0.0322	273,702	9,580	264,122
Solid Waste/Sanitation *	0.1543	936,855	32,790	904,065
Local Purpose Tax **	0.0741	354,242	12,398	341,844
Highway/Public Works	0.0429	364,652	12,763	351,889
General Purpose School	1.1065	9,405,302	329,186	9,076,116
General Debt Service	0.1073	912,055	31,922	880,133
Education Debt Service	0.2149	1,826,660	63,933	1,762,727
	\$2.6736/2.5995			
Total	2.4452	\$ 22,075,412	\$ 772,639	\$ 21,302,772

Total Outside Cities \$ 2.6736

Total Cities Except Sewanee, Winchester, Tullahoma 2.5995 (Common Rate excluding Rural Fire Rate)

Total Sewanee, Winchester, Tullahoma 2.4452 (Common Rate excluding Solid Waste & Rural Fire Rate)

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

Common Rate Value \$ 82,025

*Solid Waste Value \$ 58,591

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

**Local Purpose Value \$ 46,133

Local Option Sales Tax Analysis & Comparison

June 2012 (Received in July 2012)

County/City	Gross Franklin County Collections	State Admin Fee 1.125%	Net Franklin County Collections	County Revenue (Co 100%) (City 50%)	Cities Revenue is Less 1% Trustee Admin
**Franklin County	133,925.40	(1,506.66)	132,418.74	132,418.74	-
Winchester	358,341.53	(4,031.34)	354,310.19	177,155.09	175,383.54
Cowan	11,254.99	(126.62)	11,128.37	5,564.19	5,508.54
Decherd	196,438.63	(2,209.93)	194,228.70	97,114.35	96,143.20
Estill Springs	26,471.20	(297.80)	26,173.40	13,086.70	12,955.83
Huntland	11,015.48	(123.92)	10,891.56	5,445.78	5,391.32
Tullahoma	3,785.38	(42.59)	3,742.79	1,871.40	1,852.68
Total	741,232.61	(8,338.87)	732,893.74	432,871.89	297,235.13

141 General School Tax Monthly Revenue Fiscal Comparison

Jun-11	325,619	*Note Franklin County received an additional
Jun-12	432,872	\$215.65

Over/Under 107,253

141 General School Tax Year to Date Revenue Fiscal Comparison

2010/11	3,939,964
2011/12	4,332,496

Over/Uner 392,532

2011/12 Sales Tax Appropriations

	Appropriation	Collected	% Collected	Balance to Collect
141 General Schools	3,930,600	3,930,600	100.00%	-
156 Education Debt Service	-	401,896		

Fund 156 receives overages of collections from Fund 141

****Franklin County as Trustee Adjusted by State of Tennessee Department of Revenue**

Franklin County, TN Government
Schedule of Debt Payments
for Fiscal Year 2012-2013

GO Bonds	Loan Name	Authorized & Unissued	Amount Outstanding at 6/30/12	Payment Fund	FY 2012-13		Total Debt Service for FY 2012-13
					Principal Due in	Interest Due in	
** Jail Refunding Bonds Series 2003		\$ -	\$ 1,395,000.00	Gen. Debt	\$ 330,000.00	\$ 45,622.50	\$ 375,622.50
** School Refund -- Series 2011		\$ -	\$ 3,495,000.00	Educ. Debt	\$ 835,000.00	\$ 82,132.50	\$ 917,132.50
Judicial Ctr Bonds -- Series 2010		\$ -	\$ 1,465,359.81	Gen. Debt	\$ 18,399.00	\$ 60,446.09	\$ 78,845.09
Refunding School -- 2006		\$ -	\$ 2,480,000.00	Educ. Debt	\$ 245,000.00	\$ 96,012.50	\$ 341,012.50
Refunding Hwy Prog -- 2006		\$ -	\$ 1,485,000.00	Gen. Debt	\$ 720,000.00	\$ 55,670.00	\$ 775,670.00
Judicial Center Bonds Series 2007		\$ -	\$ 4,935,000.00	Gen. Debt	\$ 225,000.00	\$ 204,765.00	\$ 429,765.00
School Capital Bonds -- Series 2008		\$ -	\$ 2,520,000.00	Educ. Debt	\$ 170,000.00	\$ 100,402.50	\$ 270,402.50
School FCHS Refund -- Series 2009		\$ -	\$ 12,580,000.00	Educ. Debt	\$ 1,230,000.00	\$ 407,400.00	\$ 1,637,400.00
**CON 12YR for HWY Land -- 2011		\$ -	\$ 159,840.89	Highway	\$ 11,307.73	\$ 7,813.59	\$ 19,121.32
CON for Sheriff Litter Truck -- 2011		\$ -	\$ 13,407.92	Co Gen	\$ 13,407.92	\$ 536.32	\$ 13,944.24
CON for ID Board Land -- 2010		\$ -	\$ 711,244.45	Gen. Debt	\$ 57,541.57	\$ 32,545.43	\$ 90,087.00
CON for School Lights -- 2005		\$ -	\$ -	GP School	\$ -	\$ -	\$ -
TOTAL GO BONDS		\$ -	\$ 31,199,853.07		\$ 3,855,656.22	\$ 1,083,346.43	\$ 4,949,002.65
Revenue Bonds	Industrial Revenue Bonds (1978)	\$ -	\$ 98,000.00	Gen. Debt	\$ 18,000.00	\$ 4,900.00	\$ 22,900.00
TOTAL REVENUE BONDS		\$ -	\$ 98,000.00		\$ 18,000.00	\$ 4,900.00	\$ 22,900.00
Capital Leases	County Excel Light -- 2011	\$ -	\$ 270,362.63	Co Gen	\$ 39,942.10	\$ 12,373.48	\$ 52,315.58
School Excel Light State -- 2010 (\$385K)		\$ -	\$ 237,972.00	GP School	\$ 76,968.00	\$ 6,084.00	\$ 83,052.00
School Excel Light State -- 2010 (\$581K)		\$ -	\$ 486,271.88	GP School	\$ 51,276.97	\$ 22,496.15	\$ 73,773.12
School Excel Light Grant -- 2010 (500K)		\$ -	\$ 357,152.00	GP School	\$ 71,424.00	\$ -	\$ 71,424.00
Hwy Truck Lease -- 2010		\$ -	\$ 102,932.97	Highway	\$ 37,099.29	\$ 4,045.47	\$ 41,144.76
TOTAL CAPITAL LEASES		\$ -	\$ 1,454,691.48		\$ 276,710.36	\$ 44,999.10	\$ 321,709.46

Debt Service by Fund

	Principal	Interest	Total
General Debt Service Fund	\$ 1,368,940.57	\$ 403,949.02	\$ 1,772,889.59
Education Debt Service Fund	\$ 2,480,000.00	\$ 685,947.50	\$ 3,165,947.50
General Fund	\$ 53,350.02	\$ 12,909.80	\$ 66,259.82
Highway/Public Works Fund	\$ 48,407.02	\$ 11,859.06	\$ 60,266.08
School GP Fund	\$ 199,668.97	\$ 28,580.15	\$ 228,249.12
Total	\$ 4,150,366.58	\$ 1,143,245.53	\$ 5,293,612.11

Notes:

**Refunding School Bonds Series 2002 refunded December 2011

Debt Service By Function

	Principal	Interest	Total
Public Safety	\$ 586,806.92	\$ 311,369.91	\$ 898,176.83
Education	\$ 2,679,668.97	\$ 714,527.65	\$ 3,394,196.62
Highway	\$ 768,407.02	\$ 67,529.06	\$ 835,936.08
Administration	\$ 115,483.67	\$ 49,818.91	\$ 165,302.58
Total	\$ 4,150,366.58	\$ 1,143,245.53	\$ 5,293,612.11

Per Capita Debt Ratios (6/30/11)

O/S Debt	\$897.85
Gross Direct Debt	\$897.00
Net Direct Debt	\$826.66
Total Net Overlapping Debt	\$52.26
Overall Net Debt	\$878.92

Debt Ratios (6/30/11)

	Assessed Value	Est. Actual Value
O/S Debt To	4.31%	1.19%
Gross Direct Debt to	4.30%	1.18%
Net Direct Debt to	3.96%	1.09%
Total Net Overlapping Debt to	0.25%	0.07%
Overall Net Debt to	4.21%	1.16%

Population

1990 US Census	34,725.00	4,877,203.00
2000 US Census	39,270.00	5,689,283.00
2010 US Census	41,052.00	6,345,105.00

Source: US Bureau of Census

Schedule of Budgeted Debt Payments
Fiscal Year 2012/13
Franklin County, TN

General Debt Service Fund # 151

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
Monthly	ID Board Land	\$ 57,542	\$ 32,545	\$ 90,087	12 YR Capital Note
7/1/2012	Industrial Rev	\$ -	\$ 2,450	\$ 2,450	Revenue Bond
9/1/2012	Jail	\$ -	\$ 22,811	\$ 22,811	GO Bond
10/1/2012	Judicial Ctr 07 Series	\$ -	\$ 102,383	\$ 102,383	GO Bond
12/1/2012	Hwy 6 M 07 Series	\$ -	\$ 27,835	\$ 27,835	GO Bond
1/1/2013	Industrial Rev	\$ 18,000	\$ 2,450	\$ 20,450	Revenue Bond
3/1/2013	Jail	\$ 330,000	\$ 22,811	\$ 352,811	GO Bond
4/1/2013	Judicial Ctr 07 Series	\$ 225,000	\$ 102,383	\$ 327,383	GO Bond
5/21/2013	Judicial Ctr 10 Series	\$ 18,399	\$ 60,446	\$ 78,845	GO Bond
6/1/2013	Hwy 6 M 07 Series	\$ 720,000	\$ 27,835	\$ 747,835	GO Bond
Total Gen Debt		\$ 1,368,941	\$ 403,949	\$ 1,772,890	

Education Debt Service Fund # 156

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
9/1/2009	School Refund 2011	\$ -	\$ 47,183	\$ 47,183	GO Bond
9/1/2012	FCHS Refund 2009	\$ -	\$ 203,700	\$ 203,700	GO Bond
12/1/2012	School Refund 2006	\$ -	\$ 48,006	\$ 48,006	GO Bond
12/1/2012	School Series 2008	\$ -	\$ 50,201	\$ 50,201	GO Bond
3/1/2013	School Refund 2011	\$ 835,000	\$ 34,950	\$ 869,950	GO Bond
3/1/2013	FCHS Refund 2009	\$ 1,230,000	\$ 203,700	\$ 1,433,700	GO Bond
6/1/2013	School Refund 2006	\$ 245,000	\$ 48,006	\$ 293,006	GO Bond
6/1/2013	School Series 2008	\$ 170,000	\$ 50,201	\$ 220,201	GO Bond
Total Educ Debt		\$ 2,480,000	\$ 685,948	\$ 3,165,948	

GP Schools Fund # 141

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
Monthly	Excel Lighting Lease	\$ 76,968	\$ 6,084	\$ 83,052	Capital Lease
Monthly	Excel Lighting Lease	\$ 71,424	\$ -	\$ 71,424	Capital Lease
10/1/2012	Excel Lighting Lease	\$ 25,338	\$ 11,549	\$ 36,887	Capital Lease
4/1/2013	Excel Lighting Lease	\$ 25,939	\$ 10,947	\$ 36,887	Capital Lease
Total Gen Schools		\$ 199,669	\$ 28,580	\$ 228,249	

Schedule of Budgeted Debt Payments
Fiscal Year 2012/13
Franklin County, TN

Co General Fund # 101

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
Monthly (6 mos)	Tech Lease - Jail	\$ 8,169	\$ -	\$ 8,169	Capital Lease
Monthly (7 mos)	Finance/Trustee	\$ 20,910	\$ 374	\$ 21,284	Operating Lease
Monthly	Tele-Security Lease	\$ 62,239	\$ 6,135	\$ 68,374	Operating Lease
7/3/2012	Excel Lighting Lease	\$ 19,737	\$ 6,421	\$ 26,158	Capital Lease
1/13/2013	Excel Lighting Lease	\$ 20,205	\$ 5,952	\$ 26,158	Capital Lease
6/15/2013	Sheriff Litter Truck	\$ 13,408	\$ 536	\$ 13,944	3 YR Capital Note
Total Co General		\$ 144,669	\$ 19,418	\$ 164,087	

Highway Fund # 131

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
Monthly	Truck Lease	\$ 37,099	\$ 4,045	\$ 41,145	Capital Lease
2/1/2013	Quarry Land	\$ 11,308	\$ 7,814	\$ 19,121	12 Yr Capital Note
Total Highway		\$ 48,407	\$ 11,859	\$ 60,266	

Fund Summary by Category/Department
Fiscal Year 2012/13

		2010-2011	2011-2012	2011-2012	2012-2013
		Actual	Original Budget	Estimated	Budgeted
101	County General Revenues				
40000	Local Taxes	\$ 7,700,723	\$ 7,787,640	\$ 7,911,130	\$ 8,782,691
41000	Licenses & Permits	55,761	55,000	61,830	61,830
42000	Fines, Forfeitures & Penalties	171,925	177,650	196,144	196,144
43000	Charges for Current Services	166,189	186,700	236,600	239,800
44000	Other Local Revenues	97,307	72,350	130,099	78,350
45000	Fees Received from County Officials	1,678,817	1,661,000	1,758,715	1,758,715
46000	State of Tennessee	2,031,542	2,096,664	2,605,314	2,231,021
47000	Federal Government	710,429	376,096	545,961	1,090,093
48000	Other Government & Citizens	176,544	264,700	296,116	313,700
49000	Other Sources	640,812	57,606	88,487	59,606
Total Co General Fund Revenue Category Summary		\$ 13,430,049	\$ 12,735,406	\$ 13,830,395	\$ 14,811,949
101	County General Expenditures				
	General Government				
51100	County Commission	\$ 250,223	\$ 253,044	\$ 284,974	\$ 290,964
51220	Beer Board	507	550	361	525
51300	County Mayor	148,459	168,204	164,438	172,810
51400	County Attorney	8,500	8,900	9,023	9,025
51500	Election Commission	270,868	231,295	208,376	297,265
51600	Register of Deeds	287,168	308,443	306,624	310,930
51720	Planning	160,808	143,002	138,290	146,973
51800	County Buildings	1,094,998	872,590	1,308,480	846,595
51900	Other General Administration - IT	22,777	23,350	10,056	15,950
	Finance				
52300	Property Assessor	436,592	475,718	444,169	476,307
52400	County Trustee	288,020	287,117	283,861	289,854
52500	County Clerk	479,389	509,400	496,200	519,872
52900	Finance Department	570,303	584,279	617,898	649,494
	Administration of Justice				
53100	Circuit Court	820,161	895,866	840,144	887,010
53300	General Sessions Court	270,946	284,856	276,592	288,703
53330	Drug Court Program	57,794	100,125	61,470	58,008
53400	Chancery Court	187,707	188,746	178,928	182,604
53500	Juvenile Court	110,582	121,119	118,265	122,590
53700	Judicial Commissioners	121,699	121,040	115,771	123,590
53900	Other Administration of Justice	5,450	30,000	11,550	20,000
53910	Probation Services	93,509	97,120	91,822	114,434

Fund Summary by Category/Department
Fiscal Year 2012/13

		2010-2011	2011-2012	2011-2012	2012-2013
		Actual	Original Budget	Estimated	Budgeted
Public Safety					
54110	Sheriff's Department	2,938,850	2,995,666	3,100,923	3,039,200
54160	Administration of the Sex Offender	12,034	19,090	18,695	20,489
54210	Jail	1,625,464	1,694,706	1,748,662	1,787,879
54230	Community Reentry Program	1,148	92	366,458	863,710
54240	Juvenile Services	14,512	18,000	13,446	18,000
54410	Civil Defense	146,736	142,546	149,740	146,740
54420	Rescue Squad	28,865	31,930	17,191	44,920
54490	Consolidated Communications	760,547	793,432	772,543	828,714
54610	County Coroner	21,650	31,500	28,802	31,500
54710	Public Safety Grants	174,619	-	203,684	169,374
Public Health & Welfare					
55110	Local Health Center	35,663	40,403	35,721	37,764
55120	Rabies & Animal Control	220,245	232,936	216,301	232,188
55180	Children's Special Services	2,683	-	-	-
55190	Other Local Health Services	125,688	145,333	127,923	156,614
55310	Regional Mental Health Center	9,000	-	-	-
55390	Appropriation to State	27,963	30,646	30,646	30,646
55510	General Welfare Assistance	17,775	17,775	17,775	17,775
55731	Litter Control	58,559	80,445	80,412	80,991
55900	Other Public Health & Welfare	-	169	1,806	169
Social, Cultural & Recreational					
56300	Senior Citizen's Assistance	27,391	27,550	25,071	57,550
56700	Parks and Fair Boards	42,402	28,976	22,900	29,029
Agricultural & Natural Resources					
57100	Agriculture Extension	85,902	99,079	92,204	101,694
57500	Soil Conservation	73,479	75,799	76,053	77,735
Other Operations					
58120	Industrial Development	163,276	-	37,498	-
58190	Other Economic & Community Development	391,966	218,526	248,576	144,628
58300	Veterans Services	17,359	17,714	17,610	18,072
58400	Other Charges	520,093	616,751	526,803	590,383
58500	Contributions to Agencies	63,126	-	-	-
58802	ARRA GRANT # 2 - Drug Court	22,045	-	-	-
58804	ARRA GRANT # 4 - Community Reentry	50,362	-	-	-
58805	ARRA GRANT # 5 - Community Reentry	210,167	45,864	56,509	-
58806	ARRA GRANT # 6 - 12TH District Drug Court	528	-	-	-
90000	Capital Projects	-	-	53,000	-
99100	Transfers Out	194,721	443,257	444,902	293,330
Total General Fund Department Exp Summary		\$ 13,771,276	\$ 13,552,952	\$ 14,499,146	\$ 14,642,599

Fund Summary by Category/Department
Fiscal Year 2012/13

		2010-2011 Actual	2011-2012 Original Budget	2011-2012 Estimated	2012-2013 Budgeted
112	Crthouse/Jail Maint. Fund Revenues				
40000	Local Taxes	\$ 77,498	\$ 68,500	\$ 167,310	\$ 168,000
Total Crthouse Fund Revenue Category Summary		\$ 77,498	\$ 68,500	\$ 167,310	\$ 168,000
112	Crthouse/Jail Maintenance Expenditures				
58400	Other Charges	\$ -	\$ 685	\$ 1,685	\$ 1,685
99100	Transfers Out	58,000	70,000	150,000	170,000
Total Crthouse/Jail Fund Dept Exp Summary		\$ 58,000	\$ 70,685	\$ 151,685	\$ 171,685

115	Library Revenues				
40000	Local Taxes	\$ 254,329	\$ 256,519	\$ 267,864	\$ 275,769
41000	Licenses & Permits	881	900	1,250	931
43000	Charges for Current Services	20,608	18,500	20,400	18,000
44000	Other Local Revenues	2,478	2,000	2,800	3,165
46000	State of Tennessee	1,520	2,000	8,000	-
48000	Other Government & Citizens	31,041	30,600	32,975	30,400
49000	Other Sources	85,000	-	-	-
Total Library Fund Revenue Category Summary		\$ 395,857	\$ 310,519	\$ 333,289	\$ 328,265
115	Library Expenditures				
56500	Libraries	\$ 227,876	\$ 270,483	\$ 277,759	\$ 278,140
58400	Other Charges	31,030	31,820	29,033	32,461
99100	Transfers Out	50,000	-	-	2,000
Total Library Fund Department Exp Summary		\$ 308,906	\$ 302,303	\$ 306,792	\$ 312,600

Fund Summary by Category/Department
Fiscal Year 2012/13

		2010-2011	2011-2012	2011-2012	2012-2013
		Actual	Original Budget	Estimated	Budgeted
116	Solid Waste Fund Revenue				
40000	Local Taxes	\$ 921,150	\$ 933,150	\$ 937,218	\$ 958,624
41000	Licenses & Permits	5,975	5,900	6,230	6,200
43000	Charges for Current Services	23,635	24,000	25,500	25,500
44000	Other Local Revenues	424,024	396,000	322,800	320,000
46000	State of Tennessee	24,681	22,600	25,562	25,000
47000	Federal Government	-	20,000	-	-
49000	Other Sources	-	-	-	-
Total Solid Waste Fund Rev Category Summary		\$ 1,399,465	\$ 1,401,650	\$ 1,317,310	\$ 1,335,324
116	Solid Waste/Sanitation Fund Expenditures				
55720	Sanitation Education/Information	\$ 1,373	\$ 2,500	\$ 945	\$ 2,000
55732	Convenience Centers	215,672	221,031	243,869	237,326
55733	Transfer Stations	1,045,407	1,101,405	1,081,463	1,183,381
55770	Post-Closure Care Cost	8,500	12,000	8,500	12,000
58400	Other Charges	74,170	75,847	77,601	74,802
99100	Transfers Out	3,803	3,803	3,803	3,803
Total Solid Waste Fund Department Exp Summary		\$ 1,348,925	\$ 1,416,586	\$ 1,416,182	\$ 1,513,312
120	Local Purpose Fund Revenue				
40000	Local Taxes	\$ 456,759	\$ 454,183	\$ 493,003	\$ 455,704
41000	Licenses & Permits	23,247	23,875	23,875	23,875
48000	Other Government & Citizens	-	-	-	-
Total Local Purpose Fund Rev Category Summary		\$ 480,006	\$ 478,058	\$ 516,878	\$ 479,579
120	Local Purpose(Rural Fire) Fund				
54310	Fire Prevention & Control	\$ 465,537	\$ 468,450	\$ 524,194	\$ 503,600
58400	Other Charges	-	-	-	-
Total Local Purpose Fund Dept Exp Summary		\$ 465,537	\$ 468,450	\$ 524,194	\$ 503,600

Fund Summary by Category/Department
Fiscal Year 2012/13

		2010-2011	2011-2012	2011-2012	2012-2013
		Actual	Original Budget	Estimated	Budgeted
122	Drug Fund Revenues				
42000	Fines, Forfeitures & Penalties	\$ 43,046	\$ 42,000	\$ 25,597	\$ 28,800
43000	Charges for Current Services	-	750	175	500
44000	Other Local Revenues	6,310	7,500	9,215	8,000
46000	State of Tennessee	-	-	-	-
47000	Federal Government	19,906	6,000	7,245	9,695
48000	Other Government & Citizens	1,075	1,500	850	1,500
49000	Other Sources	-	-	-	-
Total Drug Fund Revenue Category Summary		\$ 70,337	\$ 57,750	\$ 43,082	\$ 48,495
122	Drug Control Fund				
54150	Drug Enforcement	\$ 54,602	\$ 69,850	\$ 30,054	\$ 60,245
58400	Other Charges	438	500	275	400
Total Drug Control Fund Dept Exp Summary		\$ 55,040	\$ 70,350	\$ 30,329	\$ 60,645

131	Highway Fund Revenues				
40000	Local Taxes	\$ 387,607	\$ 391,757	\$ 397,835	\$ 421,776
41000	Licenses & Permits	1,586	1,585	1,652	1,585
43000	Charges for Current Services	491	490	3,001	2,000
44000	Other Local Revenues	30,816	30,280	20,137	20,137
46000	State of Tennessee	2,202,818	1,901,538	2,109,012	1,927,480
47000	Federal Government	37,648	200,000	276,470	-
49000	Other Sources	11,286	187,000	187,000	12,000
Total Highway Fund Revenue Category Summary		\$ 2,672,252	\$ 2,712,650	\$ 2,995,106	\$ 2,384,978
131	Highway Fund Expenditures				
61000	Administration	\$ 279,526	\$ 321,808	\$ 286,173	\$ 318,052
62000	Highway & Bridge Maintenance	668,959	828,851	761,247	854,482
63100	Operation & Maintenance of Equipment	349,974	373,988	319,301	391,023
63400	Quarry Operations	232,389	288,789	237,366	287,422
65000	Other Charges	188,602	256,802	225,487	240,297

Fund Summary by Category/Department
Fiscal Year 2012/13

		2010-2011	2011-2012	2011-2012	2012-2013
		Actual	Original Budget	Estimated	Budgeted
68000	Capital Outlay	454,537	442,500	657,134	263,500
82100	Principal on Debt	33,777	50,149	52,558	48,407
82200	Interest on Debt	7,368	8,746	7,708	11,859
99100	Transfers Out	403,803	403,803	403,803	203,803
Total Highway Fund Department Exp Summary		\$ 2,618,935	\$ 2,975,435	\$ 2,950,778	\$ 2,618,846

151	General Debt Service Fund Revenues				
40000	Local Taxes	\$ 959,325	\$ 975,687	\$ 985,758	\$ 1,028,633
41000	Licenses & Permits	3,962	4,200	4,200	4,200
44000	Other Local Revenues	-	-	-	-
49000	Other Sources	556,435	901,257	981,257	651,330
Total Gen Debt Service Rev Category Summary		\$ 1,519,722	\$ 1,881,144	\$ 1,971,215	\$ 1,684,163
151	General Government Debt Service				
82100	Principal on Debt	\$ 1,254,311	\$ 1,327,457	\$ 1,331,855	\$ 1,368,942
82200	Interest on Debt	498,685	452,831	455,948	403,950
82300	Other Debt Charges	20,614	29,600	19,650	29,500
Total General Debt Service Fund Exp Summary		\$ 1,773,610	\$ 1,809,888	\$ 1,807,453	\$ 1,802,392

156	Education Debt Service Fund Revenues				
40000	Local Taxes	\$ 2,394,418	\$ 2,076,948	\$ 2,344,648	\$ 2,720,255
41000	Licenses & Permits	8,324	8,823	8,823	8,823
44000	Other Local Revenues	-	-	-	-
48000	Other Government & Citizens	760,000	760,000	760,000	510,000
49000	Other Sources	-	-	3,584,324	-
Total Educ Debt Service Rev Category Summary		\$ 3,162,742	\$ 2,845,771	\$ 6,697,795	\$ 3,239,078

Fund Summary by Category/Department
Fiscal Year 2012/13

		2010-2011	2011-2012	2011-2012	2012-2013
		Actual	Original Budget	Estimated	Budgeted
156	Education Debt Service Expenditures				
82100	Prinicipal on Debt	\$ 2,360,000	\$ 2,400,000	\$ 2,400,000	\$ 2,480,000
82200	Interest on Debt	906,272	836,243	834,877	685,948
82300	Other Debt Charges	42,341	56,000	59,000	56,000
99000	Other Uses	-	-	29,708	-
99100	Transfers Out	-	-	-	-
99300	Payments to Refunded Debt Escrow Agent	-	-	3,531,366	-
Total Educ Debt Service Fund Exp Summary		\$ 3,308,613	\$ 3,292,243	\$ 6,854,949	\$ 3,221,948

		2010-2011	2011-2012	2011-2012	2012-2013
		Actual	Original Budget	Estimated	Budgeted
141	School General Fund Revenues				
40000	Local Taxes	\$ 13,047,341	\$ 13,447,904	\$ 13,476,856	\$ 13,520,716
41000	Licenses & Permits	43,787	42,800	41,500	42,800
43000	Charges for Current Services	296,318	265,497	265,497	264,397
44000	Other Local Revenue	444,663	282,950	285,465	330,559
46000	State of Tennessee	27,254,767	27,273,470	27,274,770	27,610,849
47000	Federal Government	416,174	460,366	457,366	294,741
48000	Other Government & Citizens	190,232	202,593	202,593	-
49000	Other Sources	1,617,083	322,150	322,150	-
Total School Gen Fund Rev Category Summary		\$ 43,310,364	\$ 42,297,730	\$ 42,326,197	\$ 42,064,062
141	School General Fund Expenditures				
Instruction					
71100	Regular Instruction	\$ 17,874,523	\$ 20,069,693	\$ 19,223,590	\$ 19,998,501
71150	Alternative School	148,834	213,027	202,618	221,229
71200	Special Education Program	3,453,892	3,910,531	3,697,192	3,831,417
71300	Vocational Education Program	1,478,269	1,558,643	1,414,556	1,402,143
71400	Student Body Education Prog	110,392	126,313	114,105	131,265
71600	Adult Educ Program	9,357	22,660	22,660	6,989

Fund Summary by Category/Department
Fiscal Year 2012/13

		2010-2011	2011-2012	2011-2012	2012-2013
		Actual	Original Budget	Estimated	Budgeted
Support					
72110	Attendance	\$ 199,475	\$ 198,009	\$ 196,703	\$ 210,905
72120	Health Services	326,977	378,840	348,001	391,289
72130	Other Support Services	1,124,296	1,124,196	1,111,115	1,109,239
72210	Regular Instruction	1,068,207	1,138,052	1,113,019	1,172,311
72220	Special Educ Program	274,880	294,458	285,191	393,131
72230	Vocational Educ Prog	58,783	65,141	62,186	64,399
72260	Adult Educ Program	108,763	123,491	123,491	114,865
72310	Board of Education	913,293	975,785	958,155	1,057,599
72320	Director of Schools	349,608	389,227	370,248	403,616
72410	Office of Principals	2,139,630	2,194,612	2,168,274	2,254,945
72520	Human Resources	99,431	109,526	104,573	112,011
72610	Operation of Plant	3,331,235	3,747,775	3,446,940	3,750,011
72620	Maintenance of Plant	1,435,542	1,520,902	1,389,159	1,461,570
72710	Transportation	2,033,561	2,285,347	2,221,532	2,443,803
72810	Central & Other	458,997	641,864	631,451	578,329
Non-Instructional					
73100	Food Service	\$ -	\$ -	\$ -	\$ -
73300	Community Services	803,303	885,011	885,011	745,521
73400	Early Childhood Education	1,312,581	1,332,131	1,332,131	1,337,519
Capital Outlay & Debt Service					
73100	Capital Outlay	\$ 787,344	\$ 98,050	\$ 78,050	\$ 325,000
82130	Principal Debt Service	179,619	219,773	219,773	199,393
82230	Interest Debt Service	37,182	34,379	34,379	29,181
82330	Other Debt Service	760,000	760,000	760,000	510,000
99100	Transfers Out	159,034	308,534	308,534	2,094
Total School Gen Fund Exp Summary		\$ 41,037,007	\$ 44,725,970	\$ 42,822,638	\$ 44,258,272

Fund Summary by Category/Department
Fiscal Year 2012/13

		2010-2011 Actual	2011-2012 Original Budget	2011-2012 Estimated	2012-2013 Budgeted
143	Centralized Cafeteria Fund Revenues				
43000	Charges for Current Services	\$ 1,198,246	\$ 1,265,000	\$ 1,263,027	\$ 1,221,711
44000	Other Local Revenue	23,312	5,500	10,351	5,500
46000	State of Tennessee	32,222	32,754	31,242	32,754
47000	Federal Government	1,855,572	2,125,699	2,174,125	2,105,605
48000	Other Sources	-	-	-	-
Total Centralized Cafeteria Revenue Summary		\$ 3,109,352	\$ 3,428,953	\$ 3,478,745	\$ 3,365,570
143	Centralized Cafeteria Fund Expenditures				
	Food Service (73100)	\$ 2,773,806	\$ 3,563,091	\$ 3,131,936	\$ 3,311,688
Total Centralized Cafeteria Dept Exp Summary		\$ 2,773,806	\$ 3,563,091	\$ 3,131,936	\$ 3,311,688

Fund #101		2010-2011	2011-2012	2011-2012	2012-2013	FURTHER EXPLANATION	
Account No.	Account Description	Actual	Orig Budgeted	Estimated	Requested		
Estimated Revenues and Other Sources							
40000 LOCAL TAXES							
40100 County Property Taxes							
40110	Current Property Tax	\$ 6,706,808	\$ 6,788,365	\$ 6,850,315	\$ 7,721,876	Represents \$0.9414	
40120	Trustee's Collections - Prior Year	195,281	185,000	185,000	185,000		
40125	Trustee's Collections - Bankruptcy	1,297	1,000	3,500	3,500		
40130	Circuit/Clerk & Master Collections - Prior Year	109,962	108,000	113,000	113,000		
40140	Interest and Penalty	31,859	31,000	36,960	36,960		
40161	Payments in Lieu of Taxes - TVA	3,342	4,000	4,000	4,000		
40162	Payments in Lieu of Taxes - Local Utilities	20,779	22,500	25,780	25,780		
40163	Payments in Lieu of Taxes - Other	24,617	25,000	36,175	36,175		
40200 COUNTY LOCAL OPTION TAXES							
40210	Local Option Sales Tax	-	-	-	-		
40250	Litigation Tax - General	100,762	99,000	129,625	129,625		
40270	Business Tax	266,557	285,000	285,000	285,000		
40290	Other County Local Option Taxes	-	-	-	-		
40300 STATUTORY LOCAL TAXES							
40320	Bank Excise Tax	31,561	32,000	31,000	31,000		
40330	Wholesale Beer Tax	205,601	204,000	208,000	208,000		
40350	Interstate Telecommunications Tax	1,654	2,000	2,000	2,000		
40390	Other Statutory Local Taxes	643	775	775	775		
TOTAL LOCAL TAXES		\$ 7,700,723	\$ 7,787,640	\$ 7,911,130	\$ 8,782,691		
41000 LICENSES AND PERMITS							
41100 Licenses							
41130	Animal Vaccination	\$ -	\$ -	\$ -	\$ -		
41140	Cable TV Franchise	31,420	32,000	33,725	33,725		
41500 Permits							
41510	Beer Permits	4,858	5,000	5,375	5,375		
41520	Building Permits	16,498	15,000	18,120	18,120		
41590	Other Permits	2,985	3,000	4,610	4,610		
TOTAL LICENSES AND PERMITS		\$ 55,761	\$ 55,000	\$ 61,830	\$ 61,830		
42000 FINES, FORFEITURES AND PENALTIES							
42100 Circuit Court							
42110	Fines	\$ 19,699	\$ 22,000	\$ 22,000	\$ 22,000		
42120	Officers Costs	13,587	14,000	20,500	20,500		
42130	Game and Fish Fines	-	-	16	16		
42141	Drug Court Fees	2,664	2,400	2,400	2,400		
42150	Jail Fees	4,350	4,350	5,150	5,150		
42180	DUI Treatment Fines	3,000	3,200	3,200	3,200		
42190	Data Entry Fee - Circuit Court	2,267	2,200	2,650	2,650		
42191	Courtroom Security Fee	220	450	450	450		
42200 Criminal Court							
42230	Game and Fish Fines	-	-	-	-		
42300 General Sessions Court							
42310	Fines	27,792	27,000	30,000	30,000		
42311	Fines for Littering	-	-	48	48		
42320	Officers Costs	46,271	47,000	47,000	47,000		
42330	Game and Fish Fines	1,747	2,800	2,800	2,800		
42341	Drug Court Fees	2,973	3,100	3,100	3,100		
42350	Jail Fees	19,034	18,000	22,280	22,280		
42351	Interpreter Fee	-	-	-	-		
42380	DUI Treatment Fines	8,711	8,500	10,300	10,300		
42390	Data Entry Fee - General Sessions Court	4,990	5,500	5,500	5,500		
42391	Courtroom Security Fee	1,360	2,000	2,000	2,000		
42400 Juvenile Court							
42410	Fines	1,522	1,750	1,750	1,750		
42420	Officers Costs	1,623	2,200	2,200	2,200		
42430	Game and Fish Fines	30	250	250	250		
42490	Data Entry Fee - Juvenile Court	1,537	1,600	1,600	1,600		
42491	Courtroom Security Fee - Juvenile Court	2	50	50	50		
42500 Chancery Court							
42520	Officers Costs	1,862	2,400	2,400	2,400		
42530	Data Entry Fee - Chancery Court	630	600	600	600		
42600 Other Courts - In County							
42610	Fines	-	-	-	-		
42641	Drug Court Fees	3,283	3,500	3,500	3,500		
42910	Proceeds from Confiscated Property	-	-	-	-		
42990	Other Fines, Forfeitures & Penalties	2,771	2,800	4,400	4,400		
TOTAL FINES, FORFEITURES & PENALTIES		\$ 171,925	\$ 177,650	\$ 196,144	\$ 196,144		

Fund #101		2010-2011	2011-2012	2011-2012	2012-2013	FURTHER EXPLANATION
Account No.	Account Description	Actual	Orig Budgeted	Estimated	Requested	
43000 CHARGES FOR CURRENT SERVICES						
43100 General Service Charges						
43190	Other General Service Charges	\$ 3,534	\$ 4,000	\$ 7,750	\$ 7,750	
43300 Fees						
43350	Copy Fees	\$ 59	\$ 150	\$ 150	\$ 150	
43366	Greenbelt Application Late	400	500	500	500	
43370	Telephone Commissions	20,848	21,000	21,000	21,000	Inmate Phones
43380	Vending Machine Collections	346	350	350	350	
43392	Data Processing Fees - Register	13,498	13,500	13,500	13,500	
43393	Probation Fees	117,576	137,000	181,800	185,000	
43394	Data Processing Fees - Sheriff	4,604	5,150	5,150	5,150	
43395	Sex Offender Registration Fee - Sheriff	2,700	2,250	3,600	3,600	
43396	Data Processing Fees - County Clerk	2,624	2,800	2,800	2,800	New Fee
TOTAL CHARGES FOR CURRENT SERVICES		\$ 166,189	\$ 186,700	\$ 236,600	\$ 239,800	
44000 OTHER LOCAL REVENUES						
44100 Recurring Items						
44110	Interest Earned	\$ -	\$ -	\$ -	\$ -	
44120	Lease/Rentals	18,965	1,800	26,800	1,800	
44140	Sale of Maps	25	50	4,140	50	
44170	Miscellaneous Refunds	32,096	15,000	42,926	15,000	09/10 Included Unclaimed Property (67K)
44500 Nonrecurring Items						
44530	Sale of Equipment	8,097	15,000	9,950	15,000	
44540	Sale of Property	-	-	-	-	
44570	Contributions and Gifts	3,699	4,000	2,415	4,000	
44990	Other Local Revenues	886	2,500	1,303	2,500	Misc & Ins Dividend
44990	Other Local Revenues - Fair	33,539	34,000	42,565	40,000	Fair Receipts
TOTAL OTHER LOCAL REVENUES		\$ 97,307	\$ 72,350	\$ 130,099	\$ 78,350	
45000 FEES RECEIVED FROM COUNTY OFFICIALS						
45500 Fees in Lieu of Salary						
45510	County Clerk	\$ 313,154	\$ 302,000	\$ 319,000	\$ 319,000	
45520	Circuit Court Clerk	186,460	192,000	249,000	249,000	
45540	General Sessions Court Clerk	236,449	240,000	240,000	240,000	
45550	Clerk and Master	120,172	109,000	109,000	109,000	
45560	Juvenile Court Clerk	43,053	43,000	43,000	43,000	
45580	Register	165,259	165,000	166,000	166,000	
45590	Sheriff	11,859	10,000	16,715	16,715	
45610	Trustee	602,411	600,000	616,000	616,000	
TOTAL FEES REC'D FROM COUNTY OFFICIALS		\$ 1,678,817	\$ 1,661,000	\$ 1,758,715	\$ 1,758,715	
46000 STATE OF TENNESSEE						
46100 General Government Grants						
46110	Juvenile Services Program	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	
46120	Airport Maintenance Program	42,664	-	293,188	1,788	Sewanee Airport (Grant 100%)
46160	State Reappraisal Grant	-	-	-	-	
46175	On Behalf Contributions for OPEB	783	-	-	-	
46190	Other General Government Grants	-	-	34,884	-	Election Grants
46210	Law Enforcement Training Program	25,800	26,600	26,600	26,600	
46310	Health Department Programs	122,633	145,333	145,333	161,700	DGA Contract (100%)
46390	Other Health & Welfare Grants	-	-	105	-	Animal Control Grant
46400 Public Works Grants						
46430	Litter Program	36,871	36,851	36,851	36,851	about 50%
46800 Other State Revenues						
46820	Income Tax	121,911	200,000	200,000	200,000	
46830	Beer Tax	18,724	18,000	18,421	18,421	
46840	Alcoholic Beverage Tax	67,495	67,500	69,386	69,386	
46850	Mixed Drink Tax	-	2,000	2,000	2,000	
46851	State Revenue Sharing - TVA	993,522	995,000	1,071,191	1,006,920	TVA letter reducing funding 6% - 10%
46915	Contracted Prisoner Boarding	576,975	580,000	681,975	681,975	
46960	Registrar's Salary Supplement	15,164	16,380	16,380	16,380	
46980	Other State Grants	-	-	-	-	
46990	Other State Revenues	-	-	-	-	
TOTAL STATE OF TENNESSEE		\$ 2,031,542	\$ 2,096,664	\$ 2,605,314	\$ 2,231,021	

Fund #101 Account No. Account Description	2010-2011 Actual	2011-2012 Orig Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
47000 FEDERAL GOVERNMENT					
47100 Federal Through State					
47180 Community Development	\$ 275,833	\$ 15,140	\$ 44,163	\$ -	SCTTD Home Grant & CDBG Grant
47220 Civil Defense Reimbursement	-	35,000	35,000	35,000	
47230 Disaster Relief	70,883	50,000	10,348	-	
47235 Homeland Security Grants	-	141,392	74,020	154,683	2010 Homeland Security Grant
47302 ARRA GRANT # 2 - Drug Court	21,633	-	-	-	
47304 ARRA GRANT # 4 - Comm Reentry	50,362	-	-	-	
47305 ARRA GRANT # 5 - Comm Reentry	210,695	45,864	57,153	-	
47590 Other Federal through State	63,453	82,000	305,133	893,709	Community Reentry, Impaired Drivers (DRIVE)& Hwy Safety (SEWAN)
47700 Asset Forfeiture Funds	10,879	-	-	-	
47990 Other Direct Federal Revenue	6,691	6,700	20,146	6,700	Inmate Social Security & Other Misc
TOTAL FEDERAL GOVERNMENT	\$ 710,429	\$ 376,096	\$ 545,961	\$ 1,090,093	
48000 OTHER GOVERNMENTS & CITIZENS					
48100 Other Governments					
48110 Prisoner Board	\$ 6,744	\$ 8,000	\$ 8,160	\$ 8,000	
48130 Contributions	76,515	144,700	165,877	189,700	E-911, Senior Citizens & Cities
48140 Contracted Services	-	-	-	-	
48610 Donations	56,800	56,000	57,290	56,000	Animal Control
48990 Other	36,485	56,000	64,789	60,000	BOE for SRO & Software
TOTAL OTHER GOVERNMENTS & CITIZENS	\$ 176,544	\$ 264,700	\$ 296,116	\$ 313,700	
TOTAL ESTIMATED REVENUES	\$ 12,789,237	\$ 12,677,800	\$ 13,741,908	\$ 14,752,343	
49000 OTHER SOURCES					
49100 Bonds Issued	\$ -	\$ -	\$ -	\$ -	
49200 Notes Issued	40,158	-	-	-	
49300 Capital Lease Issued	308,473	-	-	-	
49600 Proceeds from sale of Capital Assets	234,575	50,000	80,881	50,000	Finance Bldg(4th pymt)
49700 Insurance Recovery	-	-	-	-	
49800 Transfers In	57,606	7,606	7,606	9,606	Library, Hwy & Solid Waste
TOTAL OTHER SOURCES	\$ 640,812	\$ 57,606	\$ 88,487	\$ 59,606	
TOTAL EST. REVENUES & OTHER SOURCES	\$ 13,430,049	\$ 12,735,406	\$ 13,830,395	\$ 14,811,949	
Estimated Expenditures					
51100 COUNTY COMMISSION					
191 Board & Committee Fees	68,956	\$ 70,000	\$ 75,700	\$ 76,250	
201 Social Security	3,667	4,340	3,900	4,340	
212 Employer Medicare Liability	999	1,015	1,080	1,015	
305 Audit Services	16,900	12,316	7,698	12,500	Based on 2010 Census Data (Ins Recovery Credit 2011/12 Probation Services Case)
320 Dues & Memberships	12,045	12,050	12,070	12,200	SCTDD, TCCA, TCSA, SCHRA, SMT, MLSP, UTSI, TPHA
331 Legal Services	2,591	10,000	11,000	11,000	Misc charges for services
332 Legal Notices	4,045	4,500	3,350	3,800	
355 Travel	1,299	1,500	1,500	1,500	PerDiems, Mileage & Lodging, Etc
399 Other Contracted Services	-	-	5,358	-	Courthouse Safety Project Fees
435 Office Supplies	9,337	6,500	9,068	9,000	Includes copy/printer paper for all
508 Premiums on Corporate Surety Bonds	2,128	2,200	-	2,200	Surety Bonds
509 Refunds	450	1,000	1,660	1,000	Bldg. permits, tax refunds, etc.
524 In Service/Staff Development	1,170	1,000	995	1,000	Meeting Registrations & Contracted In-Service Staff Development
540 Tax Relief Program	89,132	95,000	115,000	115,000	Elderly low-income homeowners only
599 Other Charges	1,983	2,000	2,000	2,000	Miscellaneous
599 Other Charges - Bi-Centennial Fair	35,521	29,623	34,595	38,159	Bi-Centennial Fair
719 Office Equipment	-	-	-	-	
TOTAL COUNTY COMMISSION	\$ 250,223	\$ 253,044	\$ 284,974	\$ 290,964	

Fund #101 Account No. Account Description	2010-2011 Actual	2011-2012 Orig Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
51220 BEER BOARD					
332 Legal Notices	\$ 263	\$ 300	\$ 261	\$ 275	Advertising
355 Travel	244	250	100	250	PerDiems, Mileage & Lodging, Etc
TOTAL BEER BOARD	\$ 507	\$ 550	\$ 361	\$ 525	
51300 COUNTY MAYOR					
101 County Official	\$ 73,866	\$ 73,866	\$ 73,866	\$ 76,250	Elected - State Mandated
103 Assistant	30,165	28,021	28,021	27,914	1 position
185 Educational Incentive -- Other County Employees	-	-	-	-	
186 Longevity	1,000	-	-	-	
187 Overtime Pay	106	300	-	150	
201 Social Security	6,397	6,337	6,193	6,481	
204 State Retirement	11,920	13,428	12,159	13,818	
206 Life Insurance	105	94	94	94	
207 Medical Insurance	11,761	11,889	11,986	12,500	
209 Disability Insurance	667	928	814	855	
210 Unemployment Compensation	139	108	92	108	1 FT
212 Employer Medicare Liability	1,496	1,483	1,448	1,516	
299 Other Fringe Benefits	-	-	-	200	
307 Communication	599	500	841	865	
320 Dues & Memberships	1,614	1,625	1,600	1,800	TACM (Increase 2012/13)
334 Maintenance Agreement	2,476	2,700	2,347	2,475	Great American Lease Copier
348 Postal Charges	132	200	294	300	
355 Travel	4,612	5,000	3,962	4,000	PerDiems, Mileage & Lodging, Etc
399 Other Contracted Services	-	20,000	18,691	21,309	ID Board Expenses (Carried Balance)
435 Office Supplies	962	1,000	1,309	1,300	
508 Premium on Surety Bonds	275	275	175	275	
524 In Service/Staff Development	-	200	310	350	Meeting Registrations & Contracted In-Service Staff Development
711 Furniture & Fixtures	-	-	-	-	
719 Office Equipment	167	250	237	250	
TOTAL COUNTY MAYOR	\$ 148,459	\$ 168,204	\$ 164,438	\$ 172,810	
51400 COUNTY ATTORNEY					
320 Dues & Memberships	\$ 100	\$ 100	\$ 100	\$ 100	TCAA
331 Legal Services	8,400	8,400	8,400	8,400	
355 Travel	-	250	373	375	
524 In Service/Staff Development	-	150	150	150	TCAA Conference
TOTAL COUNTY ATTORNEY	\$ 8,500	\$ 8,900	\$ 9,023	\$ 9,025	

Fund #101 Account No. Account Description	2010-2011 Actual	2011-2012 Orig Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
51500 ELECTION COMMISSION					
101 County Official	\$ 57,559	\$ 57,559	\$ 57,559	\$ 58,480	Appointed - State Mandated
106 Deputy	24,796	30,715	26,715	30,597	1 position
184 Educational Incentive -- Co. Official/Admin. Officer	850	1,000	1,000	1,000	
185 Educational Incentive -- Other County Employees	-	-	-	-	
186 Longevity	540	600	600	660	1 employee
187 Overtime Pay	2,617	3,500	2,620	4,000	
189 Other Salaries	14,922	17,680	17,180	17,680	2 part time
192 Election Commission	2,255	2,200	1,000	2,600	no change
193 Election Workers	47,223	27,515	20,680	50,000	2 Elections
201 Social Security	6,916	8,728	6,800	10,262	
204 State Retirement	11,096	12,270	11,394	12,591	
206 Life Insurance	94	94	94	94	2 full time
207 Medical Insurance	9,033	11,778	11,878	12,390	
209 Disability Insurance	648	803	679	730	
210 Unemployment Compensation	443	492	395	492	4 emp. + election workers
212 Employer Medicare Liability	1,618	2,041	1,552	2,400	
299 Other Fringe Benefits	-	-	-	500	
307 Communication	1,193	1,275	800	800	
317 Data Processing Services	55,339	19,730	15,307	53,773	Microvote and Local Gov't (2 Elections)
320 Dues & Memberships	225	225	225	225	TACEO
332 Legal Notices	5,895	3,600	5,145	6,000	2 Elections
334 Maintenance Agreements	1,677	1,720	1,549	1,720	Kardveyor & Copier
336 Maintenance & Repair -- Equipment	448	1,500	386	1,500	
348 Postal Charges	6,266	5,000	5,000	6,300	2 Elections
349 Printing	5,969	7,500	5,600	7,500	2 Elections
355 Travel	2,387	2,800	1,711	3,000	PerDiems, Mileage & Lodging, Etc
399 Other Contracted Services	5,000	5,500	5,500	5,500	2 maintenance techs.
411 Data Processing Supplies	565	750	574	750	
435 Office Supplies	2,855	2,000	3,318	3,000	
499 Other Supplies & Materials	936	1,500	1,702	1,500	
508 Premiums on Corporate Surety Bonds	-	-	-	-	
524 In Service/Staff Development	1,503	1,220	1,413	1,220	Meeting Registrations & Contracted In-Service Staff Development
719 Office Equipment	-	-	-	-	
TOTAL ELECTION COMMISSION	\$ 270,868	\$ 231,295	\$ 208,376	\$ 297,265	
51600 REGISTER OF DEEDS					
101 County Official	\$ 63,954	\$ 63,954	\$ 63,954	\$ 64,977	Elected - State Mandated
106 Deputy(ies)	111,014	115,132	113,272	114,693	4 positions
185 Educational Incentive -- Other County Employees	3,400	4,000	4,000	4,000	Salary lines without increase
186 Longevity	2,700	3,120	3,120	3,300	
187 Overtime Pay	118	-	-	-	
201 Social Security	10,803	11,545	10,934	11,642	
204 State Retirement	23,857	24,469	23,658	24,824	
206 Life Insurance	234	234	234	234	
207 Medical Insurance	28,769	29,778	30,019	31,305	
209 Disability Insurance	1,434	1,630	1,446	1,473	
210 Unemployment Compensation	360	432	360	432	4 empl. not incl. elected official
212 Employer Medicare Liability	2,527	2,700	2,580	2,723	
299 Other Fringe Benefits	-	-	-	800	
307 Communication	504	1,000	388	400	
317 Data Processing Services	13,127	15,000	14,200	15,500	BIS - Offset by DP revenue

Fund #101 Account No. Account Description	2010-2011 Actual	2011-2012 Orig Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
320 Dues & Memberships	637	1,000	665	637	COAT, TRA, MTRA
334 Maintenance Agreements	204	464	1,682	1,690	Postage Machine
337 Maintenance & Repair -- Office Equipment	1,194	1,500	1,291	1,500	Copier Maint - MBM
348 Postal Charges	1,139	2,536	1,720	2,600	
355 Travel	1,235	1,250	1,534	1,250	PerDiems, Mileage & Lodging, Etc
399 Other Contracted Services	3,630	4,100	3,932	5,000	Microfilming, Rebinding & Plat Scanning
435 Office Supplies	10,720	10,000	14,235	14,000	
508 Premium on Surety Bonds	100	200	200	150	Register & 2 Notaries
524 In Service/Staff Development	1,750	2,000	800	1,800	Meeting Registrations & Contracted In-Service Staff Development & Recert
711 Furniture & Fixtures	3,758	12,400	12,400	6,000	Plat Scanner
TOTAL REGISTER OF DEEDS	\$ 287,168	\$ 308,443	\$ 306,624	\$ 310,930	
51720 PLANNING & ZONING					
103 Assistant(s)	\$ 14,090	\$ -	\$ -	\$ -	
105 Supervisor/Director	53,014	53,829	53,829	53,829	Appointed - Salary
106 Deputy	31,519	33,721	33,722	33,593	1 position
184 Educational Incentive -- Co. Official/Admin. Officer	850	1,000	1,000	1,000	
185 Educational Incentive -- Other County Employees	850	1,000	1,000	1,000	1 employee
186 Longevity	1,200	1,320	1,320	1,440	
187 Overtime	-	-	1,368	2,000	
189 Other Salaries & Wages	223	-	-	-	
201 Social Security	6,237	4,634	5,560	5,782	
204 State Retirement	13,375	11,941	11,775	12,330	
206 Life Insurance	133	94	86	94	
207 Medical Insurance	9,753	12,168	12,268	12,795	
209 Disability Insurance	841	797	731	717	
210 Unemployment Compensation	218	216	180	216	
212 Employer Medicare Liability	1,459	1,318	1,320	1,352	
299 Other Fringe Benefits	-	-	-	400	
307 Communication	705	1,840	782	800	
309 Contracts with Government Agencies	11,250	-	-	-	
320 Dues and Memberships	640	865	700	865	SCTHB, TBOA, ICC, TBOA, TNAFPM & MTCOA
332 Legal Notices	1,461	3,000	1,750	3,000	
334 Maintenance Agreement (Software)	1,100	1,100	1,100	1,100	ESRI (GIS)
337 Maintenance & Repair -- Office Equipment	2,125	700	1,050	700	MTR (Copier Maintenance + staple allowance)
338 Maintenance & Repair -- Vehicle	159	1,000	214	1,000	
348 Postal Charges	714	1,000	592	1,000	Postage Reduced Volume
355 Travel	844	2,000	705	2,000	PerDiems, Mileage & Lodging, ESRI/GIS/Codes
399 Other Contracted Services	-	-	-	-	Microfilming
425 Gasoline	1,373	2,000	2,039	2,500	Increased cost/gal
432 Library Books/Media	54	460	45	460	
435 Office Supplies	1,629	4,000	3,764	4,000	Software Upgrade
508 Premiums on Corporate Surety Bonds	-	-	-	-	
524 In Service/Staff Development	3,567	3,000	1,390	3,000	Meeting Registrations & Contracted In-Service Staff Development ESRI/GIS Codes
709 Data Processing Equipment	-	-	-	-	
719 Office Equipment	1,425	-	-	-	
TOTAL PLANNING & ZONING	\$ 160,808	\$ 143,002	\$ 138,290	\$ 146,973	

Fund #101 Account No. Account Description	2010-2011 Actual	2011-2012 Orig Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
51800 COUNTY BUILDINGS					
103 Assistants	\$ 139,640	\$ 145,784	\$ 145,784	\$ 147,306	7 positions (Probationary Period)
105 Supervisor/Director	28,508	29,323	29,323	29,211	Appointed - Salary
186 Longevity	2,220	2,340	2,760	2,880	
187 Overtime	1,114	979	-	979	
189 Other Salaries & Wages	-	300	-	300	Hrs Paid During Holiday/Admin above RegularHrs
201 Social Security	10,204	9,850	10,500	11,331	
204 State Retirement	22,486	20,875	23,140	24,171	
206 Life Insurance	413	328	375	374	
207 Medical Insurance	46,233	42,000	48,377	50,440	
209 Disability Insurance	1,442	1,413	1,419	1,447	
210 Unemployment Compensation	746	756	736	864	
212 Employer Medicare Liability	2,386	2,304	2,424	2,650	
299 Other Fringe Benefits	-	-	-	1,600	
307 Communication	52,877	50,000	66,000	65,000	
321 Engineering Services	11,481	-	12,277	3,000	Courthouse Project
334 Maintenance Agreement	7,634	9,000	15,000	15,000	ISP (Comcast)
335 Maintenance & Repair -- Buildings	41,247	60,000	46,000	60,000	Otis Elevator, Boiler Supply; Fire Ext Palmer Heat./Air & Buckman Lab
336 Maintenance & Repair -- Equipment	693	2,000	545	1,500	
338 Maintenance & Repair -- Vehicles	1,678	2,200	1,247	1,500	
347 Pest Control	8,824	9,000	8,901	8,950	Co Wide Annual Bid Item
359 Disposal Services	4,490	5,000	3,500	3,500	Justice Ctr
399 Other Contracted Services	42,664	-	515,714	15,000	Sewanee Airport Grant/Courthouse Project
410 Custodial Supplies	18,854	22,000	20,000	20,000	
425 Gasoline	2,341	2,700	2,700	2,700	
451 Uniforms	4,757	5,000	4,500	4,500	
452 Utilities	214,637	245,000	220,000	225,750	Projected 5% increase
499 Other Supplies/Materials	297	500	810	850	
524 In Service/Staff Development	-	250	-	-	Meeting Registrations & Contracted In-Service Staff Development
599 Other Charges	-	150	5	100	
610 Principal on Capitalized Leases	55,787	146,769	96,907	102,182	Telecom-Security & Excel Lease Principal
611 Interest on Capitalized Leases	12,586	29,271	23,783	18,509	Telecom-Security & Excel Lease interest
706 Building Construction	1,282	-	-	-	
707 Building Improvements	357,477	20,000	763	20,000	Excel Lighting 10/11
799 Other Capital Outlay	-	7,500	4,990	5,000	Fallen Hero's Monuments
TOTAL COUNTY BUILDINGS	\$ 1,094,998	\$ 872,590	\$ 1,308,480	\$ 846,595	
51900 Other General Administration - IT					
215 On Behalf Payments for OPEB	\$ 783	\$ -	\$ -	\$ -	
307 Communication	1,469	1,750	1,578	1,750	Verizon & Long Dist
334 Maintenance Agreement	1,200	1,250	1,200	1,200	Email Server, Archive
399 Other Contracted Services	460	1,000	718	1,000	Individual's Contracted Services
411 Data Processing Supplies	449	750	-	-	
435 Office Supplies	-	100	-	-	
599 Other Charges	456	500	-	-	Freight & Misc Charges
709 Data Processing Equipment	17,960	18,000	6,560	12,000	Departments IT Maintains
Total Other General Administration - IT	\$ 22,777	\$ 23,350	\$ 10,056	\$ 15,950	

Fund #101 Account No. Account Description	2010-2011 Actual	2011-2012 Orig Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
52300 PROPERTY ASSESSOR					
101 County Official	\$ 63,954	\$ 63,954	\$ 63,954	\$ 64,977	Elected - State Mandated
106 Deputy(ies)	131,031	133,841	133,841	133,328	4 positions
185 Educational Incentive -- Other County Employees	8,100	6,000	6,000	6,000	6 employees
186 Longevity	4,020	4,560	4,560	4,860	
189 Other Salaries	49,068	51,031	51,031	50,835	2 positions
191 Board & Committee Fees	3,680	4,320	3,690	4,320	
201 Social Security	15,761	16,350	16,311	16,462	
204 State Retirement	33,715	34,084	33,700	34,532	
206 Life Insurance	328	328	328	328	
207 Medical Insurance	38,450	41,835	43,261	43,660	
209 Disability Insurance	2,031	2,264	2,025	2,043	
210 Unemployment Compensation	540	648	540	648	
212 Employer Medicare Liability	3,686	3,824	3,815	3,850	
299 Other Fringe Benefits	-	-	-	1,200	
307 Communication	87	100	-	-	
309 Contracts with Govt Agencies	19,739	32,000	20,360	32,000	Comptroller of Treasury & Divn of Property Assessors (computer) Impact
312 Contracts with Private Agencies	26,165	20,500	30,929	20,500	PPR
320 Dues & Memberships	1,280	1,280	1,600	1,600	TAA
332 Legal Notices	-	400	334	350	
334 Maintenance Agreement	6,163	6,300	4,900	6,400	ESRI & DULIBAS
337 Maintenance & Repair -- Office Equipment	-	2,000	-	2,000	
338 Repair & Maintenance -- Vehicles	2,330	2,000	723	2,000	
348 Postal Charges	1,450	12,000	9,054	12,000	
355 Travel	189	2,000	92	1,500	PerDiems, Mileage & Lodging, Etc
399 Other Contracted Services	-	10,000	-	6,814	GIS Equipment, Software & Data
425 Gasoline	3,864	4,000	3,900	4,000	Reappraisal begins
435 Office Supplies	3,326	5,000	5,407	5,000	
508 Premium on Surety Bonds	-	500	-	500	Assessor Bond & Notary's Meeting Registrations & Contracted In-Service Staff Development
524 In Service/Staff Development	2,439	2,500	2,100	2,500	
599 Other Charges	51	100	91	100	
718 Motor Vehicles	-	-	-	-	
719 Office Equipment	15,145	12,000	1,625	12,000	
TOTAL PROPERTY ASSESSOR	\$ 436,592	\$ 475,718	\$ 444,169	\$ 476,307	
52400 COUNTY TRUSTEE					
101 County Official	\$ 63,954	\$ 63,954	\$ 63,954	\$ 64,977	Elected - State Mandated
106 Deputy(ies)	106,509	109,766	109,766	109,346	4 positions \$110,769
185 Educational Incentive -- Other County Employees	3,400	4,000	4,000	4,000	4 employees
186 Longevity	2,760	3,000	3,000	3,240	
189 Other Salaries & Wages	786	907	521	907	Employee from Finance - shared
201 Social Security	10,210	11,261	10,663	11,363	
204 State Retirement	23,358	23,867	23,263	24,229	
206 Life Insurance	234	234	234	234	
207 Medical Insurance	28,747	29,445	29,797	30,975	
209 Disability Insurance	1,420	1,581	1,415	1,429	
210 Unemployment Compensation	367	443	365	443	4 Ft & 1 Partial PT -- not incl. elected official
212 Employer Medicare Liability	2,385	2,634	2,422	2,657	
299 Other Fringe Benefits	-	-	-	800	
307 Communication	-	30	-	-	
317 Data Processing Services	10,946	10,946	11,094	11,094	GovCap & LGDPC

Fund #101 Account Description No.	2010-2011 Actual	2011-2012 Orig Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
320 Dues & Memberships	647	650	647	660	COAT & MTTA
334 Maintenance Agreements	549	900	663	700	Copier Maint
348 Postage	9,328	10,000	9,963	9,500	
355 Travel	1,231	1,300	1,503	1,300	PerDiems, Mileage & Lodging, Etc
399 Other Contracted Services	6,691	7,000	6,288	7,000	Contracted Billing
435 Office Supplies	4,265	4,100	3,954	4,000	
508 Premium on Surety Bonds	8,258	100	-	-	Trustee Annual Bond - VR Williams
524 In Service/Staff Development	1,975	1,000	350	1,000	Meeting Registrations & Contracted In-Service Staff Development
TOTAL COUNTY TRUSTEE	\$ 288,020	\$ 287,117	\$ 283,861	\$ 289,854	
52500 COUNTY CLERK					
101 County Official	\$ 63,954	\$ 63,954	\$ 63,954	\$ 64,977	Elected - State Mandated
106 Deputy(ies)	230,832	248,723	248,723	247,770	8 Employees
169 Part Time Personnel	7,301	22,500	12,126	22,500	1 Employee
185 Educational Incentive -- Other County Employees	4,250	5,850	5,000	7,550	8 employees
186 Longevity	6,420	4,800	4,800	5,100	
187 Overtime	86	-	-	-	
201 Social Security	18,849	21,441	20,745	21,675	
204 State Retirement	37,219	42,486	42,486	43,243	
206 Life Insurance	335	422	422	422	
207 Medical Insurance	47,879	53,112	53,559	55,865	
209 Disability Insurance	1,653	2,263	2,444	2,565	
210 Unemployment Compensation	810	972	840	972	
212 Employer Medicare Liability	4,408	5,014	4,700	5,069	
299 Other Fringe Benefits	-	-	-	1,700	
307 Communication	66	75	-	-	
317 Data Processing Services	16,131	16,500	14,862	18,151	BIS
320 Dues & Memberships	662	662	676	697	COAT & CCA
334 Maintenance Agreements	4,018	4,000	4,094	4,000	Pitney Bowes Rent & RJ Young - 2 copiers
348 Postal Charges	7,666	8,000	8,000	8,000	Postage
355 Travel	1,968	2,500	751	2,000	PerDiems, Mileage & Lodging, Etc added for Orientation
399 Other Contracted Services	125	200	-	200	microfilming
435 Office Supplies	7,696	5,000	6,695	6,500	
508 Premium on Surety Bonds	116	175	166	166	official's bond and 1 notary bond
524 In Service/Staff Development	595	750	1,155	750	Meeting Registrations & Contracted In-Service Staff Development
709 Data Processing Equipment	16,166	-	-	-	Credit Card Swipes
711 Furniture & Fixtures	184	-	-	-	Workstation
719 Office Equipment	-	-	-	-	Replacement cost of Printers
TOTAL COUNTY CLERK	\$ 479,389	\$ 509,400	\$ 496,200	\$ 519,872	
52900 FINANCE DEPARTMENT					
103 Assistants	\$ -	\$ -	\$ 21,965	\$ 33,592	1 position
105 Supervisor/Director	60,000	60,960	60,960	60,960	Appointed - Salary
106 Deputy Director	50,000	50,800	50,800	50,800	1 position - Salary
119 Accountants/Bookkeepers	247,351	255,228	252,444	254,360	8 positions
184 Educational Incentive -- Co. Official/Admin. Officer	850	1,000	1,000	1,000	1 appointed official
185 Educational Incentive -- Other County Employees	5,100	6,000	5,000	6,850	7 employees
186 Longevity	6,660	6,600	6,600	8,340	
201 Social Security	22,194	23,596	23,252	25,922	
204 State Retirement	46,596	50,010	49,841	55,275	

Fund #101 Account No. Account Description	2010-2011 Actual	2011-2012 Orig Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
206 Life Insurance	468	468	495	515	
207 Medical Insurance	53,684	53,223	58,319	62,060	
209 Disability Insurance	2,787	3,340	3,047	3,278	
210 Unemployment Compensation	966	1,080	1,021	1,188	
212 Employer Medicare Liability	5,190	5,519	5,513	6,062	
299 Other Fringe Benefits	-	-	-	2,200	
307 Communication	1,913	1,500	2,491	2,500	
317 Data Processing Services	26,966	27,000	41,344	36,527	GovCap - Moved from Co Comm budget
320 Dues & Memberships	745	975	415	585	TASBO, TGFOA, GFOA, SHRM, HRSHRM
334 Maintenance Agreements	2,635	3,500	5,100	7,300	ADT, NAMOS, XEROX, Konica, Pitney Rental
348 Postage	7,306	7,500	7,447	7,500	Pitney Bowes Postage
355 Travel	4,055	4,400	4,400	4,400	PerDiems, Mileage & Lodging, Etc
399 Other Contracted Services	652	1,000	1,303	1,100	Doc. Shred, PO Box, Lock Box & Website
435 Office Supplies	19,107	15,200	12,812	13,800	
508 Premium on Surety Bonds	630	630	580	630	director's bond & notary bonds
524 In Service/Staff Development	3,945	4,200	1,520	2,250	Meeting Registrations & Contracted In-Service Staff Development
599 Other Charges	503	550	228	500	Misc odd expenses - (The Herald, etc)
TOTAL FINANCE DEPARTMENT	\$ 570,303	\$ 584,279	\$ 617,898	\$ 649,494	
53100 CIRCUIT COURT					
101 County Official	\$ 63,954	\$ 63,954	\$ 63,954	\$ 64,977	Elected - State Mandated
106 Deputy(ies)	460,133	478,821	454,511	477,041	14 Positions
169 Part Time Personnel	25,513	37,000	35,000	42,000	
186 Longevity	4,920	5,940	5,940	5,700	
187 Overtime Pay	4,010	4,000	2,327	4,000	
194 Jury & Witness Fees	8,642	14,000	10,388	14,000	
201 Social Security	33,649	36,526	34,000	37,021	
204 State Retirement	66,802	72,551	63,270	73,388	
206 Life Insurance	660	749	690	702	
207 Medical Insurance	72,223	83,334	77,576	81,195	
209 Disability Insurance	3,719	4,934	3,901	4,440	
210 Unemployment Compensation	1,628	2,292	1,625	2,184	
212 Employer Medicare Liability	7,870	8,542	7,835	8,658	
299 Other Fringe Benefits	-	-	-	3,400	
307 Communication	2,271	2,500	670	700	Long Distance
317 Data Processing Services	10,997	14,000	29,251	13,000	LGC Software & Hardware Maint
320 Dues & Memberships	512	512	692	692	COAT
332 Legal Notices	142	570	-	300	Grand Jury Ads
334 Maintenance Agreements	10,813	7,280	10,780	7,500	Konica Minolta & Pitney Rental
348 Postal Charges	10,805	12,000	10,860	12,000	
355 Travel	1,194	1,000	937	1,300	PerDiems, Mileage & Lodging, Etc
399 Other Contracted Services	925	-	-	-	microfilming & storage
432 Library Books & Media	984	2,000	1,320	1,500	TCA Updates
435 Office Supplies	16,246	16,000	13,740	14,000	
508 Premium on Surety Bonds	116	262	116	262	Official & Notary Bonds
524 In Service/Staff Development	250	1,000	818	1,000	Meeting Registrations & Contracted In-Service Staff Development
599 Other Charges	107	100	-	50	
709 Data Processing Equipment	9,576	25,000	9,080	15,000	Reserved \$64,000 from 2011/12 to help cover cost of changing system. Will save operations cost.

Fund #101 Account Description No.	2010-2011 Actual	2011-2012 Orig Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
711 Furniture & Fixtures	1,500	1,000	861	1,000	File Cabinets Etc
719 Office Equipment	-	-	-	-	
TOTAL CIRCUIT COURT	\$ 820,161	\$ 895,866	\$ 840,144	\$ 887,010	
53300 GENERAL SESSIONS COURT					
101 County Official	\$ 138,676	\$ 138,676	\$ 138,676	\$ 143,114	Elected - State Mandated
106 Deputy(ies)	66,559	70,804	68,091	70,533	2 positions
185 Educational Incentive -- Other County Employees	-	1,850	1,000	1,850	2 positions
186 Longevity	1,020	1,140	1,140	1,260	2 positions
201 Social Security	10,664	13,173	11,200	13,464	
204 State Retirement	27,092	27,920	27,447	28,710	
206 Life Insurance	138	140	124	140	
207 Medical Insurance	16,989	18,000	18,141	18,915	
209 Disability Insurance	1,595	1,906	1,448	1,752	
210 Unemployment Compensation	180	216	180	216	
212 Employer Medicare Liability	2,936	3,081	3,088	3,149	
299 Other Fringe Benefits	-	-	-	400	
307 Communication	1,140	1,200	1,148	1,150	
336 Maintenance & Repair -- Equipment	1,324	1,250	1,250	1,250	Konica Minolta
348 Postage	169	300	132	250	
355 Travel	732	1,700	816	1,200	PerDiems, Mileage & Lodging, Etc
432 Library Books & Media	218	450	551	600	TAM, TCSA & Lexis Nexis
435 Office Supplies	808	1,500	1,945	700	
499 Other Supplies & Materials	-	250	-	-	
524 In Service/Staff Development	215	800	215	-	Meeting Registrations & Contracted In-Service Staff Development
599 Other Charges	-	-	-	50	
719 Office Equipment	491	500	-	-	
TOTAL GENERAL SESSIONS COURT	\$ 270,946	\$ 284,856	\$ 276,592	\$ 288,703	
53330 DRUG COURT PROGRAM					
105 Supervisor/Director	\$ 39,797	\$ 40,612	\$ 40,612	\$ 40,612	Appointed - Salary
186 Longevity	-	-	-	-	
189 Other Salaries & Wages	-	10,000	857	-	State Reimbursement Jag/Byrne (DRUG)
201 Social Security	2,429	3,138	2,543	2,530	
204 State Retirement	3,051	5,337	5,337	5,397	
206 Life Insurance	47	47	47	47	
207 Medical Insurance	5,779	6,000	6,305	6,409	
209 Disability Insurance	54	370	331	333	
210 Unemployment Compensation	96	108	90	108	
212 Employer Medicare Liability	568	734	595	592	
299 Other Fringe Benefits	-	-	-	200	
307 Communication	1,653	1,780	1,714	1,780	
399 Other Contracted Services (53330)	4,320	32,000	3,039	-	State Reimbursement Jag/Byrne (53330)
TOTAL DRUG COURT PROGRAM	\$ 57,794	\$ 100,125	\$ 61,470	\$ 58,008	

Fund #101 Account Account Description No.		2010-2011 Actual	2011-2012 Orig Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
53400 CHANCERY COURT						WITH OUT THE RAISE INCLUDED
101	County Official	\$ 63,954	\$ 63,954	\$ 63,954	\$ 64,977	Appointed - State Mandated
106	Deputy	56,105	57,733	54,000	57,512	2 positions
186	Longevity	1,920	1,980	1,980	2,040	
201	Social Security	7,312	7,667	7,436	7,758	
204	State Retirement	16,054	16,251	14,610	16,544	
206	Life Insurance	140	140	121	140	
207	Medical Insurance	17,406	17,778	17,370	12,390	
209	Disability Insurance	1,001	1,107	958	1,004	
210	Unemployment Compensation	270	324	271	324	
212	Employer Medicare Liability	1,710	1,793	1,700	1,814	
299	Other Fringe Benefits	-	-	-	600	
307	Communication	25	25	26	26	
317	Data Processing Services	7,457	8,140	8,140	8,891	Bridge
320	Dues & Memberships	512	512	512	522	COAT
334	Maintenance Agreements	1,234	1,750	1,500	1,750	RJ Young - Copier & Pitney Rental
348	Postal Charges	2,500	2,700	2,700	2,000	Postage Rate Increase
355	Travel	606	800	580	800	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	52	530	30	130	Bank Lock Box Rental & Website Domian
432	Library Books & Media	494	600	620	650	Lexis Nexis/ Thompson
435	Office Supplies	2,389	3,500	2,289	2,500	
508	Premium on Surety Bonds	181	131	131	181	
599	Other Charges	-	-	-	50	
709	Data Processing Equipment	6,385	1,330	-	-	Computer Replacement
TOTAL CHANCERY COURT		\$ 187,707	\$ 188,746	\$ 178,928	\$ 182,604	
53500 JUVENILE COURT						
103	Assistant	\$ 44,079	\$ 44,600	\$ 44,600	\$ 44,429	1 position
106	Deputy(ies)	36,438	38,277	38,858	38,709	1 position
185	Educational Incentive -- Other County Employees	-	1,700	-	1,700	1.5 employees
186	Longevity	720	1,200	1,200	1,320	1.5 employees
201	Social Security	4,942	5,318	5,090	5,367	
204	State Retirement	10,694	11,272	10,702	11,445	
206	Life Insurance	74	94	94	94	
207	Medical Insurance	9,879	12,000	12,095	12,610	
209	Disability Insurance	483	754	675	682	
210	Unemployment Compensation	180	216	180	216	
212	Employer Medicare Liability	1,156	1,244	1,200	1,255	
299	Other Fringe Benefits	-	-	-	400	
307	Communication	669	675	685	685	
320	Dues & Memberships	-	70	70	70	
355	Travel	991	1,200	2,116	2,500	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	122	1,000	390	750	
524	In Service/Staff Development	155	1,000	310	310	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	-	-	50	
719	Office Equipment	-	500	-	-	
TOTAL JUVENILE COURT		\$ 110,582	\$ 121,119	\$ 118,265	\$ 122,590	

Fund #101 Account Description No.	2010-2011 Actual	2011-2012 Orig Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
53700 JUDICIAL COMMISSIONERS					
101 Judicial Commissioners	\$ 76,081	\$ 68,072	\$ 68,072	\$ 68,073	3 positions
169 Part Time Personnel	8,385	15,000	13,000	15,000	2 positions
185 Educational Incentive -- Other County Employees	-	-	-	-	
186 Longevity	840	900	900	1,260	1 Employee
201 Social Security	4,757	5,203	5,000	5,278	
204 State Retirement	9,658	9,055	9,063	9,272	
206 Life Insurance	143	140	124	140	
207 Medical Insurance	17,529	18,169	14,963	19,099	
209 Disability Insurance	654	619	556	558	
210 Unemployment Compensation	370	540	400	540	
212 Employer Medicare Liability	1,119	1,217	1,165	1,234	
299 Other Fringe Benefits	-	-	-	800	
307 Communications	-	-	-	-	
320 Dues & Memberships	175	175	175	175	
355 Travel	1,454	1,500	1,607	1,500	PerDiems, Mileage & Lodging, Etc
435 Office Supplies	174	-	386	250	
524 In Service/Staff Development	360	450	360	360	Meeting Registrations & Contracted In-Service Staff Development
599 Other Charges	-	-	-	50	
TOTAL JUDICIAL COMMISSIONERS	\$ 121,699	\$ 121,040	\$ 115,771	\$ 123,590	
53900 OTHER ADMINISTRATION OF JUSTICE					
399 Other Contracted Services	\$ 5,450	\$ 30,000	\$ 11,550	\$ 20,000	Court Ordered Mental Health Exams
TOTAL OTHER ADMINISTRATION OF JUSTICE	\$ 5,450	\$ 30,000	\$ 11,550	\$ 20,000	
53910 PROBATION SERVICES					
105 Supervisor/Director	\$ 41,396	\$ 42,637	\$ 42,637	\$ 42,474	Appointed
169 Part Time Personnel	-	-	-	15,548	1 position 26 hrs per week PT no benefits
186 Longevity	660	-	-	-	
189 Other Salaries & Wages	22,240	22,321	22,321	22,321	1 position based on 32 hrs per week PT w/Benefits
201 Social Security	3,877	4,027	3,820	5,012	
204 State Retirement	8,180	8,537	5,653	8,634	
206 Life Insurance	90	94	94	94	
207 Medical Insurance	11,233	12,280	12,416	12,904	
209 Disability Insurance	545	591	400	531	
210 Unemployment Compensation	200	216	250	324	
212 Employer Medicare Liability	907	942	890	1,172	
299 Other Fringe Benefits	-	-	-	500	
307 Communication	12	25	13	20	
348 Postage	-	100	-	100	
413 Drugs & Medical Supplies	2,498	3,500	2,500	3,500	
435 Office Supplies	1,471	1,600	828	1,200	
599 Other Charges	-	250	-	100	
709 Data Processing Equipment	200	-	-	-	
TOTAL PROBATION SERVICES	\$ 93,509	\$ 97,120	\$ 91,822	\$ 114,434	

Fund #101		2010-2011	2011-2012	2011-2012	2012-2013	FURTHER EXPLANATION
Account No.	Account Description	Actual	Orig Budgeted	Estimated	Requested	
54110 SHERIFF'S DEPARTMENT						WITHOUT RAISE REQUEST
101	County Official	\$ 70,350	\$ 70,350	\$ 70,350	\$ 71,475	Elected - State Mandated
103	Assistant(s)	57,897	59,111	59,528	59,111	1 position (Adj from PY shorted on 6/30/11)
105	Supervisor/Director (of Warrant Officers)	84,779	84,146	84,146	84,146	2 positions
106	Deputy(ies)	547,430	564,785	564,785	564,785	16 positions (3 Corp/13 Dep)
108	Investigator(s)	190,408	191,199	191,199	191,199	5 positions
109	Captains	96,340	97,969	97,968	97,969	2 positions
115	Sergeants	157,514	155,837	155,837	155,837	4 positions
119	Accountants	56,861	61,222	52,492	61,222	2 positions
138	Computer Technician	36,185	36,999	36,999	36,999	1 position
140	Salary Supplements	27,000	27,000	27,000	27,000	employees -- offset by revenue from State of TN & New Degree Supplement
160	Guards (Courthouse Security)	181,508	169,000	198,750	169,000	1 FT position
169	Part Time Personnel	32,571	39,942	32,942	39,942	10 PT positions
170	School Resource Officer	102,104	104,555	102,255	104,555	FCHS(2), Huntland(1) - Partially funded BOE
186	Longevity	14,220	16,560	15,600	19,380	
187	Overtime Pay	46,587	40,000	45,640	40,000	
189	Other Salaries & Wages	6,939	30,000	27,000	30,000	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	103,227	108,449	106,684	109,301	
204	State Retirement	196,586	204,851	208,125	207,052	
206	Life Insurance	1,622	1,778	1,754	1,778	
207	Medical Insurance	198,081	211,016	213,531	224,654	
209	Disability Insurance	10,630	13,270	11,099	11,967	
210	Unemployment Compensation	4,642	5,556	4,656	5,556	
212	Employer Medicare Liability	24,291	25,363	25,071	25,562	
299	Other Fringe Benefits	654	-	-	9,800	
307	Communication	27,012	29,000	28,000	28,000	
312	Contracts with Private Agencies	7,812	7,000	6,200	7,000	NICUSA TN Div & Court Reporting
320	Dues & Memberships	2,615	3,900	2,240	3,900	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA
334	Maintenance Agreements	17,753	31,500	37,529	31,500	Great American Leasing, Dell, ISDN, Net, M&M Micro & Datamaxx
336	Maintenance & Repair -- Equipment	2,843	4,000	8,800	4,000	Phone System & Other Equipment Repair
338	Maintenance & Repair -- Vehicles	79,343	55,000	117,275	55,000	Various vendors as needed
340	Medical and Dental Services	300	1,500	-	1,500	Pre-employment & Post Accident
348	Postal Charges	1,000	1,200	1,337	1,200	
355	Travel	11,439	8,000	11,000	8,000	PerDiems, Mileage & Lodging, Etc
412	Diesel	-	5,000	9,500	7,000	
425	Gasoline	178,147	175,000	202,000	175,000	
431	Law Enforcement Supplies	10,162	8,000	8,750	8,000	ammo, holsters, etc.
435	Office Supplies	9,167	9,500	8,500	9,500	In Office supplies
442	Propane Gas	-	-	600	600	
450	Tires & Tubes	21,725	15,000	24,500	18,000	
451	Uniforms	12,514	15,000	13,000	15,000	Weekly & New Issues for Officers
499	Other Supplies & Materials	2,336	1,000	917	1,000	Other Officer supplies
502	Building & Contents Insurance	30,041	30,100	30,100	30,425	
506	Liability Insurance	50,838	50,938	50,938	51,489	
508	Premium on Surety Bonds	531	1,000	581	1,000	Sheriff, Deputy & Notaries
511	Vehicle & Equipment Insurance	34,663	34,731	34,731	35,106	
524	In Service/Staff Development	7,335	8,000	4,090	8,000	Meeting Registrations & Contracted In-Service Staff Development
525	Constitutional Officers' Operating Expenses	10,581	5,000	7,822	5,000	
599	Other Charges	12,840	5,000	10,991	8,000	Unexpected Charges & Expenses

Fund #101 Account No. Account Description	2010-2011 Actual	2011-2012 Orig Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
599- Other Charges -- for Reserves	2,914	17,198	17,397	16,993	Carry Balance from last year (\$4,801.93)
610 Principal on Capitalized Leases	114,361	99,738	89,515	-	
611 Interest on Capitalized Leases	9,179	4,695	-	-	
708 Communication Equipment	3,518	2,000	1,813	2,000	Phone & Radio replacement
709 Data Processing Equipment	4,219	3,510	-	2,000	DataMaxx upgrade
716 Law Enforcement Equipment	9,850	15,000	9,189	15,000	non-recurring items
718 Motor Vehicles	15,386	30,197	30,197	141,697	New Vehicle
790 Other Equipment	-	-	-	-	
TOTAL SHERIFF'S DEPARTMENT	\$ 2,938,850	\$ 2,995,666	\$ 3,100,923	\$ 3,039,200	
54160 ADMINISTRATION OF THE SEX OFFENDER					WITHOUT RAISE REQUEST
160 Guards	\$ 10,916	\$ 16,000	\$ 16,750	\$ 17,000	2 positions - PT
201 Social Security	677	992	1,040	1,073	Current 82 Offend \$100 fee Yearly
210 Unemployment Compensation	138	216	165	216	
212 Employers Medicare Liability	158	232	240	251	
299 Other Fringe Benefits	-	-	-	300	
355 Travel	-	250	-	250	PerDiems, Mileage & Lodging, Etc
358 Remittance of Revenue Collections	50	1,000	500	1,000	**Sex Offender Registry State Portion
435 Office Supplies	95	150	-	150	
524 In Service/Staff Development	-	250	-	250	Meeting Registrations & Contracted In-Service Staff Development
TOTAL ADMIN OF SEX OFFENDER	\$ 12,034	\$ 19,090	\$ 18,695	\$ 20,489	
54210 JAIL					WITHOUT RAISE REQUEST
103 Assistants	\$ 48,170	\$ 48,984	\$ 48,984	\$ 48,984	1 position
106 Deputy Assistant	31,951	34,852	34,152	34,852	1 position
131 Medical Personnel	74,726	74,999	71,299	74,715	2 positions
140 Salary Supplement - Educational	-	2,000	1,000	2,000	Civil Service Cotntract
160 Guards	427,067	445,989	440,389	445,989	17 positions
162 Clerical Personnel	23,213	28,021	25,921	27,914	1 position
165 Cafeteria Personnel	42,562	44,955	44,955	44,782	2 positions
169 Part Time Personnel	36,519	32,000	20,000	32,000	
186 Longevity	4,500	6,240	6,660	7,140	
187 Overtime	6,771	10,000	13,500	10,000	
189 Other Salaries & Wages	2,071	14,700	12,200	14,700	Hrs Paid During Holiday/Admin above RegularHrs
201 Social Security	41,369	45,405	44,600	45,847	
204 State Retirement	79,681	91,769	77,502	92,822	
206 Life Insurance	1,252	1,123	1,119	1,123	
207 Medical Insurance	138,227	137,839	140,104	145,865	
209 Disability Insurance	5,138	6,113	5,320	5,504	
210 Unemployment Compensation	2,858	3,456	2,700	3,456	
212 Employer Medicare Liability	9,675	10,619	10,400	10,722	
299 Other Fringe Benefits	-	-	-	6,800	
334 Maintenance Agreements	6,771	9,000	10,500	9,000	Cummins South, Simplex Grinnell & Fire Ext Sales
335 Maintenance & Repair -- Buildings	8,994	15,000	19,500	15,000	Various vendors as needed
336 Maintenance & Repair -- Equipment	21,141	25,000	24,883	25,000	Various vendors as needed
340 Medical and Dental Services	18,305	20,000	20,000	20,000	Psych test, Pre-employment & Post Accident
347 Pest Control	750	1,500	500	1,500	Bid Item
354 Transportation Other Than Students	1,480	4,000	2,083	4,000	Prisoner Transports
355 Travel	3,078	3,500	2,750	3,500	PerDiems, Mileage & Lodging, Etc
410 Custodial Supplies	40,151	40,000	53,500	45,000	Inmate population increase
422 Food Supplies	189,938	200,000	222,000	210,000	Inmate Increase & Cost

Fund #101 Account No. Account Description	2010-2011 Actual	2011-2012 Orig Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
431 Law Enforcement Supplies	230	1,000	394	1,000	Jail Officer Supplies
441 Prisoner Clothing	13,061	12,000	12,725	15,000	Inmate population increase
451 Uniforms	3,002	5,000	309	5,000	Weekly & New Issues for Officers
452 Utilities	115,908	125,000	129,000	135,450	Recommended inc 5% per utilities
499 Other Supplies/Materials	2,676	2,500	1,929	2,500	
507 Medical Claims	144,968	150,000	210,000	200,000	Inmate Expense
524 In Service/Staff Development	1,060	1,600	1,000	1,600	Meeting Registrations & Contracted In-Service Staff Development
599 Other Charges	4,304	5,500	5,288	5,500	non-recurring items
602 Principal on Notes	13,861	7,889	7,849	8,408	Litter Truck 3YR CON (-5K Litter Grant)
604 Interest on Notes	83	1,055	1,052	536	
610 Principal on Capital Leases	16,442	20,042	20,358	8,169	Marlin & Stanley (Jail Sec Sys Lease)
699 Other Debt Service	205	-	-	-	
707 Building Improvements	-	-	-	10,000	
709 Data Processing Equipment	1,103	3,000	-	3,000	Replace Computers
718 Motor Vehicles	41,158	-	-	-	
790 Other Equipment	1,045	3,056	2,236	3,500	Kitchen Replacement Needs
TOTAL JAIL	\$ 1,625,464	\$ 1,694,706	\$ 1,748,662	\$ 1,787,879	
54230 COMMUNITY REENTRY PROGRAM					
189 Other Salaries and Wages	\$ -	\$ -	\$ 212,410	\$ 576,415	Federal Grants
201 Social Security	-	-	13,259	35,595	
210 Unemployment Compensation	-	-	940	1,249	
212 Employer Medicare Liability	-	-	3,071	8,404	
351 Rentals	-	-	10,998	2	State Grant w/12th Dist Drug Court Match
355 Travel	-	-	7,815	11,692	PerDiems, Mileage & Lodging, Etc
399 Professional Services (ABE)	-	-	113,220	229,064	TN Tech & Centerstone Contracts
499 Other Supplies & Materials	883	42	4,745	1,289	
524 In Service/Staff Development	265	50	-	-	Meeting Registrations & Contracted In-Service Staff Development
709 Data Processing Equipment	-	-	-	-	
TOTAL COMMUNITY REENTRY PROGRAM	\$ 1,148	\$ 92	\$ 366,458	\$ 863,710	
54240 JUVENILE SERVICES					
312 Contracts with Private Agencies	\$ 8,400	\$ 10,000	\$ 5,950	\$ 10,000	Juvenile Detention charges
399 Other Contracted Services	6,112	8,000	7,496	8,000	Interpreter's services
599 Other Charges	-	-	-	-	
TOTAL JUVENILE SERVICES	\$ 14,512	\$ 18,000	\$ 13,446	\$ 18,000	
54410 CIVIL DEFENSE					WITH NO ADDITIONAL EMPLOYEES
103 Assistant	\$ 24,435	\$ 25,515	\$ 25,036	\$ 25,418	1 position
105 Supervisor/Director	43,867	44,600	44,600	44,429	Appointed
186 Longevity	1,080	1,200	1,200	1,320	2 Employees
187 Over Time	13,327	7,000	14,000	7,400	Flood May 2010/Tornados 2011
201 Social Security	5,086	4,837	5,195	4,871	
204 State Retirement	10,903	10,253	11,213	10,387	
206 Life Insurance	94	94	94	94	
207 Medical Insurance	5,716	5,889	5,939	6,195	
209 Disability Insurance	570	635	569	573	
210 Unemployment Compensation	180	216	180	216	
212 Employer Medicare Liability	1,189	1,131	1,221	1,139	
299 Other Fringe Benefits	-	-	-	400	
307 Communication	3,758	3,500	4,500	4,500	Phones only
320 Dues & Memberships	300	200	65	200	EMAT

Fund #101 Account - Account Description No.	2010-2011 Actual	2011-2012 Orig Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
335 Maintenance & Repair -- Building	1,556	1,500	1,605	1,500	EOC Misc Repairs
336 Maintenance & Repair -- Equipment	4,940	5,000	4,138	5,600	Cummins & Xerox
338 Maintenance & Repair -- Vehicles	2,419	2,500	2,361	2,500	Truck & ICT expense
348 Postal Charges	122	126	197	138	
355 Travel	403	1,350	279	1,350	PerDiems, Mileage & Lodging, Etc
399 Other Contracted Services	7,116	7,300	9,300	8,810	Satcom, DishNwork, SWC(CCTV Camera Sys& Access Ctr/Sec Sys)
412 Diesel Fuel	2,142	2,000	1,838	2,000	EOC Gen & ICT
425 Gasoline	3,475	2,500	3,164	2,500	
435 Office Supplies	2,839	3,000	3,000	3,000	Additional Badge Supplies
499 Other Supplies & Materials	3,403	4,000	3,903	4,000	Make up Severe WX Boxes
524 In-Service/Staff Development	400	1,000	500	1,000	Meeting Registrations & Contracted In-Service Staff Development
599 Other Charges	2,556	2,200	919	2,200	
790 Other Equipment	4,860	5,000	4,722	5,000	
TOTAL CIVIL DEFENSE	\$ 146,736	\$ 142,546	\$ 149,740	\$ 146,740	
54420 RESCUE SQUAD					
320 Dues & Memberships	\$ 266	\$ 266	\$ 266	\$ 266	
412 Diesel Fuel	549	500	-	300	
425 Gasoline	704	1,500	837	1,000	
499 Other Supplies & Materials	2,774	3,000	3,009	4,000	
524 In-Service Staff Development	552	1,750	1,094	1,100	Meeting Registrations & Contracted In-Service Staff Development
599 Other Charges	500	500	234	400	
790 Other Equipment	23,520	24,414	11,751	37,854	*Carried 10/11 & 11/12 Bal for a Capital Purch.
TOTAL RESCUE SQUAD	\$ 28,865	\$ 31,930	\$ 17,191	\$ 44,920	
54490 CONSOLIDATED COMMUNICATIONS					
103 Assistant	\$ 31,179	\$ 30,964	\$ 30,964	\$ 30,847	1 employee
105 Supervisor/Director	39,797	40,612	40,612	40,612	Appointed -Salary
148 Dispatchers/Radio Operators	367,497	366,911	351,371	370,728	14 employees
169 Part-time Personnel	-	-	-	-	
186 Longevity	4,440	5,520	4,680	4,800	
187 Overtime Pay	17,830	15,000	21,500	15,000	
189 Other Salaries & Wages	2,900	12,000	1,600	12,000	Hrs Paid During Holiday/Admin above RegularHrs
201 Social Security	27,863	29,202	28,102	29,586	
204 State Retirement	56,114	61,891	54,261	63,085	
206 Life Insurance	718	749	715	749	
207 Medical Insurance	81,422	89,670	89,394	101,584	
209 Disability Insurance	3,366	3,933	3,050	3,575	
210 Unemployment Compensation	1,526	1,728	1,642	1,728	
212 Employer Medicare Liability	6,516	6,830	6,590	6,919	
299 Other Fringe Benefits	2,285	-	-	3,200	
307 Communication	24,162	25,000	29,300	25,000	
312 Contracts with Private Agencies	57,659	65,472	82,152	82,152	AT&T, TBI , Short Mtn., Flat Earth, Eagent & Narrowband Lic tower rent
336 Maintenance & Repair -- Equipment	8,950	3,500	1,056	2,500	Phones, Radios & Monitors
338 Maintenance & Repair -- Vehicles	385	1,000	531	1,000	
348 Postage	153	150	129	150	Mail Reports, TBI Documetns, etc
355 Travel	6,754	6,500	5,044	6,500	PerDiems, Mileage & Lodging, Etc
425 Gasoline	1,484	1,800	1,520	1,500	
435 Office Supplies	5,415	6,000	4,431	6,000	Misc Supplies

Fund #101 Account No.	Account Description	2010-2011 Actual	2011-2012 Orig Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
451	Uniforms	1,402	1,500	932	1,500	
499	Other Supplies and Materials	2,097	3,000	1,127	3,000	Telecommunicator's Week
524	In Service/Staff Development (08/09 Budgeted 9000)	3,510	3,500	5,438	4,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1	1,000	336	1,000	Unexpected Items
708	Communication Equipment	647	6,500	4,497	6,500	Modification to Radio Frequency 2000
709	Data Processing Equipment	3,962	2,000	1,458	2,000	Microsoft Word/Publisher & Computer
790	Other Equipment	513	1,500	111	1,500	Backup Mobile for Computer Room
799	Other Capital Outlay	-	-	-	-	
TOTAL CONSOLIDATED COMMUNICATIONS		\$ 760,547	\$ 793,432	\$ 772,543	\$ 828,714	
54610 COUNTY CORONER						
399	Other Contracted Services	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	Contract
507	Medical Claims (Autopsy Expenses)	15,650	24,000	22,802	24,000	Estimated
599	Other Charges	-	1,500	-	1,500	Transport Supplies & Charges
TOTAL COUNTY CORONER		\$ 21,650	\$ 31,500	\$ 28,802	\$ 31,500	
54710 PUBLIC SAFETY GRANTS						
187	Overtime Pay	\$ 6,598	\$ -	\$ 24,328	\$ 15,000	Impaired Drivers Grant 2012
299	Other Fringe Benefits	716	-	3,250	2,999	Impaired Drivers Grant 2012
524	In Service/Staff Development	896	-	-	-	
599	Other Charges	-	-	890	-	
708	Communication Equipment	36,174	-	72,717	139,375	Homeland Security Grant 2010
715	Land	51,863	-	-	-	
790	Other Equipment	25,575	-	9,454	12,000	Impaired Drivers & Visibility Grant 2012
799	Other Capital Outlay	52,797	-	93,045	-	E-911 Grant
TOTAL PUBLIC SAFETY GRANTS		\$ 174,619	\$ -	\$ 203,684	\$ 169,374	
55110 LOCAL HEALTH CENTER						
307	Communication	\$ 1,167	\$ 1,400	\$ 1,317	\$ 1,400	
320	Dues & Memberships	200	200	200	200	TN PUBLIC HEALTH ASSOC
328	Janitorial Services	9,840	8,420	8,420	8,420	Bid Item - Contracted Estimated
335	Maintenance & Repair -- Building	2,312	1,500	870	1,500	
348	Postal Charges	-	100	-	100	
399	Other Contracted Services**	-	2,320	1,790	2,320	Floor 2xYr
410	Custodial Supplies	3,093	4,200	3,560	4,200	Lebanon Chem. & Aramark
435	Office Supplies	624	1,200	1,344	1,200	
452	Utilities	15,041	15,000	14,799	15,000	
502	Building & Contents Insurance	2,920	3,100	2,925	2,957	
506	Liability Insurance	466	500	467	467	
599	Other Charges	-	-	28	-	
708	Communication Equipment	-	2,463	-	-	Comcast one time chge
TOTAL LOCAL HEALTH CENTER		\$ 35,663	\$ 40,403	\$ 35,721	\$ 37,764	
55120 RABIES AND ANIMAL CONTROL						
						WITHOUT RAISE REQUEST
103	Assistant(s)	\$ 74,254	\$ 76,546	\$ 76,546	\$ 76,253	3 positions
105	Supervisor/Director	11,406	11,668	11,730	11,668	Appoint (Supplement)
186	Longevity	-	-	-	300	
187	Overtime Pay	2,044	3,000	1,595	3,000	
189	Other Salaries & Wages	-	750	165	750	Holiday & Admin Pay
201	Social Security	5,365	5,702	5,242	5,739	
204	State Retirement	11,509	12,085	11,442	12,239	

Fund #101 Account No. Account Description	2010-2011 Actual	2011-2012 Orig Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
206 Life Insurance	140	187	140	187	
207 Medical Insurance	18,188	17,778	17,136	12,500	
209 Disability Insurance	616	803	620	721	
210 Unemployment Compensation	285	432	284	432	
212 Employer Medicare Liability	1,255	1,333	1,270	1,342	
299 Other Fringe Benefits	-	-	-	600	
307 Communication	1,988	2,300	2,040	2,100	
320 Dues & Memberships	150	150	150	150	ACA
333 Licenses	326	500	370	500	
335 Maintenance & Repair -- Building	3,458	2,000	719	2,000	
338 Maintenance & Repair -- Vehicles	3,173	3,500	1,557	3,500	
340 Medical & Dental Services	-	2,500	-	2,500	
348 Postage	150	200	196	200	
355 Travel	-	750	386	750	PerDiems, Mileage & Lodging, Etc
399 Other Contracted Services (Lg. dead animal P/U)	58,535	55,152	55,362	55,257	SCTDD, ISP \$723 & Vet
401 Animal Food and Supplies	3,904	3,000	3,233	3,600	
412 Diesel Fuel	5,572	6,000	7,069	7,200	
413 Drugs & Medical Supplies	2,879	4,000	2,168	4,000	
425 Gasoline	8,274	7,500	9,600	9,600	
429 Instructional Supplies & Materials	187	1,500	381	1,500	Offset by mandated fines revenue
435 Office Supplies	195	1,500	618	1,500	
451 Uniforms	1,413	1,800	950	1,800	
499 Other Supplies/Materials	3,940	5,000	3,736	5,000	
509 Refunds	-	50	50	50	
524 In Service/Staff Development	150	1,250	510	1,250	Meeting Registrations & Contracted In-Service Staff Development
790 Other Equipment	889	4,000	1,036	4,000	Other Small Equipment & Radios
TOTAL RABIES & ANIMAL CONTROL	\$ 220,245	\$ 232,936	\$ 216,301	\$ 232,188	
55180 CHILDREN'S SPECIAL SERVICES					
309 Contracts with Government Agencies	\$ 2,683	\$ -	\$ -	\$ -	Health Dept - State Contract moved to 55390
TOTAL CHILDREN'S SPECIAL SERVICES	\$ 2,683	\$ -	\$ -	\$ -	
55190 OTHER LOCAL HEALTH SERVICES					DGA contract offset by Rev 100%
161 Secretary(s)	\$ 20,817	\$ 20,753	\$ 21,632	\$ 21,549	1 ft position - State Classification
186 Longevity	960	1,080	1,080	1,200	
187 Overtime Pay	-	-	-	-	
189 Other Salaries & Wages	58,475	75,885	63,780	78,208	2 ft & 2 pt positions - State Classification
201 Social Security	4,869	6,058	5,200	6,309	
204 State Retirement	6,697	10,431	7,385	10,935	
206 Life Insurance	98	140	140	140	
207 Medical Insurance	12,622	11,778	11,623	18,695	
209 Disability Insurance	415	451	598	662	
210 Unemployment Compensation	440	540	425	540	
212 Employer Medicare Liability	1,139	1,417	1,212	1,475	
299 Other Fringe Benefits	-	-	-	800	
336 Maintenance & Repair Services - Equipment	5,100	-	-	500	Signal Voice Data & AT & T
355 Travel	8,433	11,700	11,000	15,200	PerDiems, Mileage & Lodging, Etc
399 Other Contracted Services	5,533	4,500	3,716	-	Interpreter services
499 Other Supplies & Materials	-	450	42	300	
524 In Service/Staff Development	90	100	90	100	Meeting Registrations & Contracted In-Service Staff Development
599 Other Charges	-	50	-	-	
TOTAL OTHER LOCAL HEALTH SERVICES	\$ 125,688	\$ 145,333	\$ 127,923	\$ 156,614	

Fund #101 Account Account Description No.		2010-2011 Actual	2011-2012 Orig Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
55310 REGIONAL MENTAL HEALTH CENTER						
316	Contributions	\$ 9,000	\$ -	\$ -	\$ -	Centerstone - Contribution Resolution
TOTAL REGIONAL MENTAL HEALTH CENTER		\$ 9,000	\$ -	\$ -	\$ -	
55390 APPROPRIATION TO STATE						
309	Contracts with Government Agencies	\$ 27,963	\$ 30,646	\$ 30,646	\$ 30,646	Health Dept - State Contract
TOTAL APPROPRIATION TO STATE		\$ 27,963	\$ 30,646	\$ 30,646	\$ 30,646	
55510 GENERAL WELFARE ASSISTANCE						
399	Other Contracted Services	\$ 17,775	\$ 17,775	\$ 17,775	\$ 17,775	Contract Services for FC Adult Activity Semi-Independent Living Program
316	Contributions	-	-	-	-	
TOTAL GENERAL WELFARE ASSISTANCE		\$ 17,775	\$ 17,775	\$ 17,775	\$ 17,775	
55731 LITTER CONTROL (Litter Grant)						WITHOUT RAISE REQUEST
149	Laborers	\$ 35,023	\$ 48,080	\$ 46,486	\$ 48,080	2 positions
187	Overtime Pay	-	-	1,177	-	
189	Other Salaries & Wages	360	100	1,005	100	Holiday & Admin Pay
201	Social Security	2,171	2,987	2,819	3,031	
204	State Retirement	4,668	6,332	5,243	6,463	
206	Life Insurance	82	94	43	94	
207	Medical Insurance	1,919	6,000	6,380	6,305	**Employee took Insurance
209	Disability Insurance	328	438	155	394	
210	Unemployment Compensation	111	216	146	216	
212	Employer Medicare Liability	508	699	660	709	
299	Other Fringe Benefits	-	-	-	400	
310	Contracts with Public Agencies	12,002	8,300	10,121	8,300	Chamber or Commerce Education Funds
355	Travel	92	900	196	900	PerDiems, Mileage & Lodging, Etc
499	Other Supplies and Materials	695	1,000	655	1,000	
524	In Service/Staff Development	600	300	325	-	Meeting Registrations & Contracted In-Service Staff Development
602	Principal on Notes	-	5,000	5,000	5,000	Portion of Jail Litter Crew Truck 3YR CON
TOTAL LITTER CONTROL		\$ 58,559	\$ 80,445	\$ 80,412	\$ 80,991	
55900 OTHER PUBLIC HEALTH & WELFARE						
189	Other Salaries & Wages	\$ -	\$ -	\$ 1,674	\$ -	
201	Social Security	-	-	104	-	
210	Unemployment Compensation	-	-	3	-	
212	Employer Medicare	-	-	24	-	
599	Other Charges	-	169	-	169	Mentor Program
TOTAL OTHER PUBLIC HEALTH & WELFARE		\$ -	\$ 169	\$ 1,806	\$ 169	Offset by Grant Revenue
56300 SENIOR CITIZENS ASSISTANCE						
335	Maintenance & Repair -- FC Senior Citizen's Building	\$ 3,250	\$ 2,000	\$ -	\$ 2,000	
399	Contracted Services - Franklin Co Senior Ctr	13,050	13,050	13,050	13,050	
399	Contracted Services - Hoyt Baker Sewanee Ctr	9,000	9,000	9,000	9,000	
410	Custodial Supplies - Franklin County Senior Ctr	2,091	3,000	2,800	3,000	
410	Custodial Supplies - Hoyt Baker Senior Ctr	-	500	221	500	
425	Gasoline - Franklin County Senior Ctr	-	-	-	30,000	
599	Other Charges	-	-	-	-	
TOTAL SENIOR CITIZENS ASSISTANCE		\$ 27,391	\$ 27,550	\$ 25,071	\$ 57,550	

Fund #101 Account No. Account Description	2010-2011 Actual	2011-2012 Orig Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
56700 PARKS AND FAIR BOARDS					
105 Supervisor/Director	\$ 7,181	\$ 7,412	\$ 7,412	\$ 7,412	1 PT Salary position
187 Overtime Pay	-	-	-	-	
189 Other Salaries & Wages	10,016	10,180	10,180	10,180	2 Seasonal positions
201 Social Security	1,066	1,091	1,108	1,097	
210 Unemployment Compensation	172	324	174	324	
212 Employer Medicare Liability	249	255	260	257	
299 Other Fringe Benefits	-	-	-	100	
307 Communication	199	215	300	300	
316 Contributions	19,128	-	-	-	Sports Organizations - Contribution Resolution Based on \$8 per player on roster
334 Maintenance Agreements	557	300	360	360	Life Communications
335 Maintenance & Repair -- Buildings	2,225	3,500	259	3,500	
355 Travel	-	150	-	150	
499 Other Supplies/Materials	1,609	4,800	2,187	4,600	Fuel, Sand, Toiletries
599 Other Charges	-	750	660	750	
TOTAL PARKS & FAIR BOARDS	\$ 42,402	\$ 28,976	\$ 22,900	\$ 29,029	
57100 AGRICULTURE EXTENSION					
189 Other Salaries & Wages	\$ 74,269	\$ 74,886	\$ 74,886	\$ 77,133	Salaries and benefits for Ag. Ext. are the required local match for Franklin County.
201 Social Security	374	434	360	434	The employees are paid by UT and TSU
210 Unemployment Compensation	60	108	58	108	
212 Employer Medicare	88	102	85	102	
299 Other Fringe Benefits	8,134	11,240	11,310	11,737	
307 Communication	1,845	3,800	2,042	3,800	
355 Travel	-	5,280	-	5,280	PerDiems, Mileage & Lodging, Etc
399 Other Contracted Services	1,132	1,130	445	1,000	AT & T ISP & Copier
499 Other Supplies & Materials	-	1,200	2,118	1,200	
599 Other Charges	-	900	900	900	**4-H Program
709 Data Processing Equipment	-	-	-	-	
TOTAL AGRICULTURE EXTENSION	\$ 85,902	\$ 99,079	\$ 92,204	\$ 101,694	
57500 SOIL CONSERVATION					
118 Secretary to Board	\$ 22,446	\$ 23,260	\$ 23,261	\$ 23,172	1 position
189 Other Salaries & Wages	24,701	25,515	25,687	25,809	1 position & Holiday Pay
201 Social Security	2,769	3,024	2,854	3,093	
204 State Retirement	6,175	6,410	6,430	6,597	
206 Life Insurance	94	94	94	94	
207 Medical Insurance	11,716	12,280	12,657	12,904	
209 Disability Insurance	361	444	388	402	
210 Unemployment Compensation	180	216	181	216	
212 Employer Medicare Liability	648	707	665	723	
299 Other Fringe Benefits	-	-	-	400	
320 Dues & Memberships	50	650	300	650	TCDEA, RC&D, NACD, FCSCD, SMTRCD
355 Travel	1,572	1,600	2,186	1,979	PerDiems, Mileage & Lodging, Etc
508 Premiums on Surety Bonds	468	368	467	467	FCSCD & SMT RC&D req Bonds
524 In-Service Staff Development	833	980	634	980	Meeting Registrations & Contracted In-Service Staff Development
599 Other Charges	1,466	250	250	250	Farm City Day, Fair & Educ Materials
TOTAL SOIL CONSERVATION	\$ 73,479	\$ 75,799	\$ 76,053	\$ 77,735	

Fund #101 Account No.	Account Description	2010-2011 Actual	2011-2012 Orig Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
58120 INDUSTRIAL DEVELOPMENT						
103	Assistant	\$ 32,150	\$ -	\$ 11,757	\$ -	1 position
105	Supervisor/Director	71,219	-	14,960	-	Appointed - Salary
186	Longevity	1,500	-	1,560	-	2 employees
201	Social Security	6,414	-	1,730	-	
204	State Retirement	13,794	-	3,716	-	
206	Life Insurance	94	-	31	-	
207	Medical Insurance	11,627	-	3,080	-	
209	Disability Insurance	868	-	259	-	
210	Unemployment Compensation	180	-	-	-	
212	Employer Medicare Liability	1,500	-	405	-	
302	Advertising	1,300	-	-	-	
307	Communication	133	-	-	-	Phone Only
309	Contracts with Government Agencies	10,000	-	-	-	ID Board Contract
320	Dues & Memberships	274	-	-	-	
334	Maintenance Agreements	2,765	-	-	-	Web-Hosting, Copier & Postage Meter Maint
348	Postal Charges	700	-	-	-	
355	Travel	4,237	-	-	-	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	932	-	-	-	
508	Premium on Bonds	100	-	-	-	
524	In Service/Staff Development	1,455	-	-	-	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,224	-	-	-	Park Development
709	Data Processing Equipment	810	-	-	-	
TOTAL INDUSTRIAL DEVELOPMENT		\$ 163,276	\$ -	\$ 37,498	\$ -	
58190 OTHER ECONOMIC & COMMUNITY DEVELOPMENT						
309	Contracts with Government Agencies	\$ 98,773	\$ 102,830	\$ 102,830	\$ 104,628	Req Contract Inc See Enclosed Budget TN Rehab Center - State Contract DHS
399	Other Contracted Services	-	100,556	145,746	40,000	Chamber of Commerce
599	Other Charges	293,193	15,140	-	-	SCTDD Home Grant & CDBG offset by revenue 47180
790	Other Equipment	-	-	-	-	
TOTAL OTHER ECONOMIC & COMM. DEV.		\$ 391,966	\$ 218,526	\$ 248,576	\$ 144,628	
58300 VETERANS SERVICES						
105	Supervisor/Director	\$ 15,108	\$ 15,350	\$ 15,350	\$ 15,350	1 Part time Salary Position
201	Social Security	937	967	952	973	
210	Unemployment Compensation	90	108	91	108	
212	Employer Medicare Liability	219	226	223	228	
299	Other Fringe Benefits	-	-	-	100	
307	Communication	-	-	-	-	Moved to Co Bldgs
309	Contracts with Government Agencies	-	-	-	399	Vetrospect - VA Program
320	Dues & Memberships	25	25	25	25	
348	Postal Charges	88	88	88	90	
355	Travel	663	650	593	650	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	229	300	288	150	
524	In Service/Staff Development	-	-	-	-	Meeting Registrations & Contracted In-Service Staff Development
TOTAL VETERANS SERVICES		\$ 17,359	\$ 17,714	\$ 17,610	\$ 18,072	
58400 OTHER CHARGES						
215	On Behalf payments for OPEB	20,597	\$ 67,236	\$ -	\$ 67,236	ARC Payment for OPEB Trust (reserve)
299	Other Fringe Benefits	-	23,779	11,662	6,333	OPEB (currently 4 employees)
340	Medical & Dental Services	1,560	3,000	3,437	3,500	

Fund #101		2010-2011	2011-2012	2011-2012	2012-2013	FURTHER EXPLANATION
Account No.	Account Description	Actual	Orig Budgeted	Estimated	Requested	
399	Other Contracted Services	-	15,000	-	-	OPEB Trust Set up Fees (i.e. attorney)
502	Building & Content Insurance	43,856	45,370	42,444	41,510	All Dept Except Jail & Health Dept
506	Liability Insurance	51,740	52,931	52,464	51,407	All Dept Except Jail & Health Dept
507	Medical Claims	35,405	45,000	45,000	45,000	
510	Trustee's Commission	163,419	164,000	168,200	170,000	
511	Vehicle & Equipment Insurance	51,224	52,931	52,931	51,879	All Dept Except Jail
513	Worker's Compensation	130,406	129,004	140,225	135,018	
515	Liability Claim(s)	-	-	-	-	
516	Other Self-Insured Claims	12,753	15,000	7,856	15,000	
599	Other Charges	9,133	3,500	2,584	3,500	
TOTAL OTHER CHARGES		\$ 520,093	\$ 616,751	\$ 526,803	\$ 590,383	
58500 CONTRIBUTIONS TO AGENCIES						
316	Contributions	\$ 63,126	\$ -	\$ -	\$ -	Contributions Resolution
TOTAL CONTRIBUTIONS TO AGENCIES		\$ 63,126	\$ -	\$ -	\$ -	
58802 ARRA GRANT # 2 - Drug Crt (DRUG)						
189	Other Salaries & Wages	\$ 6,765	\$ -	\$ -	\$ -	Offset by Revenue 47302
201	Social Security	389	-	-	-	
212	Employer Medicare	91	-	-	-	
399	Other Contracted Services	14,800	-	-	-	
499	Other Supplies & Materials	-	-	-	-	
Total ARRA GRANT # 2 - 12th Dist Drug Court (DRUG)		\$ 22,045	\$ -	\$ -	\$ -	
58804 ARRA GRANT # 4 - COMM REENTRY (54230)						
189	Other Salaries & Wages	\$ 45,657	\$ -	\$ -	\$ -	Offset by Revenue 47304
201	Social Security	2,831	-	-	-	
210	Unemployment Compensation	255	-	-	-	
212	Employer Medicare	662	-	-	-	
355	Travel	626	-	-	-	
499	Other Supplies & Materials	101	-	-	-	
524	In-Service Staff Development	230	-	-	-	
790	Other Equipment	-	-	-	-	
TOTAL ARRA GRANT # 4 - COMM REENTRY (54230)		\$ 50,362	\$ -	\$ -	\$ -	
58805 ARRA GRANT # 5 - COMMUNITY REENTRY (54230)						
189	Other Salaries & Wages	\$ 188,264	\$ 43,030	\$ 52,479	\$ -	Offset by Revenue 47305
201	Social Security	10,798	1,595	3,253	-	
210	Unemployment Compensation	810	-	14	-	
212	Employer Medicare	2,730	373	763	-	
355	Travel	4,437	866	-	-	
499	Other Supplies & Materials	2,914	-	-	-	
790	Other Equipment	214	-	-	-	
TOTAL ARRA GRANT # 5 - COMM REENTRY (54230)		\$ 210,167	\$ 45,864	\$ 56,509	\$ -	
58806 ARRA GRANT #6 - 12th Dist Drug Court						
399	Other Contracted Services	\$ 528	\$ -	\$ -	\$ -	Highway E-911 Sign Maintenance 12K
TOTAL ARRA GRANT # 6 - 12th Dist Drug Crt		\$ 528	\$ -	\$ -	\$ -	
90000 CAPITAL PROJECTS						
91200 Highway & Street Capital Projects						
714	Highway Equipment	\$ -	\$ -	\$ 53,000	\$ -	
TOTAL CAPITAL PROJECTS		\$ -	\$ -	\$ 53,000	\$ -	
99100 Transfers Out						
TOTAL OPERATING TRANSFER		\$ 194,721	\$ 443,257	\$ 444,902	\$ 293,330	Hwy for Co & E911 Sign Maint \$12K and Debt Service for Highway Bond Payment \$281,330

Fund #101 Account No. Account Description	2010-2011 Actual	2011-2012 Orig Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
Total Estimated Expenditures & Other Uses	\$ 13,771,276	\$ 13,552,952	\$ 14,499,146	\$ 14,642,599	
Excess of Estimated Revenue & Other Sources Over (Under) Estimated Expend. & Other Uses	\$ (341,227)	\$ (817,545)	\$ (668,751)	\$ 169,350	
Estimated Beginning Fund Balance - July 1	\$ 6,649,827	\$ 6,327,830	\$ 6,327,830	\$ 5,659,079	
Estimated Ending Fund Balance -- June 30	6,308,600	5,510,285	5,659,079	5,828,430	
Difference in Encumbrances 7/1/10 - 6/30/11 Less Reserves (5,255,945)	19,232				
Restricted for Administration of Justice 34520					
Committed for Other Purposes 34690				(5,000,000)	Sale of Hospital Proceeds
Assigned for General Government 34710				(67,712)	Unclaimed Property Proceeds
Assigned for Other Operations 34745				(188,233)	OPEB ARC Reserve
Assigned for Other Purposes 34790					
Estimated <u>UNDESIGNATED</u> Ending Fund Balance As of June 30	\$ 6,327,830	\$ 5,510,285	\$ 5,659,079	\$ 572,485	

Fund #112 Account Description No.	2010-2011 Actual	2011-2012 Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
Estimated Revenues					
40000 LOCAL TAXES					
40200 County Local Option Taxes					
40260 Litigation Tax - Special Purpose	\$ -	\$ -	\$ -	\$ -	
40266 Litigation Tax -- Jail, Workhouse, Courthouse	77,498	68,500	167,310	168,000	
TOTAL LOCAL TAXES	\$ 77,498	\$ 68,500	\$ 167,310	\$ 168,000	
Total Estimated Revenues	\$ 77,498	\$ 68,500	\$ 167,310	\$ 168,000	
Estimated Expenditures					
58000 OTHER GENERAL GOVERNMENT					
58400 Other Charges					
510 Trustee's Commission	\$ -	\$ 685	\$ 1,685	\$ 1,685	
TOTAL OTHER CHARGES	\$ -	\$ 685	\$ 1,685	\$ 1,685	
Total Estimated Expenditures	\$ -	\$ 685	\$ 1,685	\$ 1,685	
99000 OTHER USES					
99100 Transfers Out					
590 Transfers to Other Funds	\$ 58,000	\$ 70,000	\$ 150,000	\$ 170,000	Transfer To Gen Debt Serv Fund
TOTAL OTHER USES	\$ 58,000	\$ 70,000	\$ 150,000	\$ 170,000	
Total Estimated Expenditures & Other Uses	\$ 58,000	\$ 70,685	\$ 151,685	\$ 171,685	
Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ 19,498	\$ (2,185)	\$ 15,625	\$ (3,685)	
Estimated Beginning Fund Balance July 1	\$ (0)	\$ 19,498	\$ 19,498	35,123	
Estimated Ending Fund Balance June 30	\$ 19,498	\$ 17,313	\$ 35,123	\$ 31,438	

Fund #115 Account No. Account Description	2010-2011 Actual	2011-2012 Orig Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
Estimated Revenues					
40000 LOCAL TAXES					
40100 County Property Taxes					
40110 Current Property Tax	\$ 246,663	\$ 249,664	\$ 251,914	\$ 264,122	Represents 0.0322
40120 Trustee's Collections - Prior Year	1,097	-	6,900	4,475	
40125 Trustee's Collections - Bankruptcy	-	-	95	47	
40130 Circuit/Clerk & Master Collections - Prior Year	3,349	3,500	4,100	3,514	
40140 Interest and Penalty	344	350	1,300	712	
40150 Pick-Up Taxes	-	-	-	-	
40161 Payments in Lieu of Taxes - TVA	104	115	115	114	
40162 Payments in Lieu of Taxes - Local Utilities	705	800	950	705	
40163 Payments in Lieu of Taxes - Other	903	925	1,325	916	
40300 STATUTORY LOCAL TAXES					
40320 Bank Excise Tax	\$ 1,164	\$ 1,165	\$ 1,165	\$ 1,164	
TOTAL LOCAL TAXES	\$ 254,329	\$ 256,519	\$ 267,864	\$ 275,769	
41000 LICENSES AND PERMITS					
41100 Licenses					
41140 Cable TV Franchise	881	900	1,250	931	
TOTAL LICENSES AND PERMITS	\$ 881	\$ 900	\$ 1,250	\$ 931	
43000 CHARGES FOR CURRENT SERVICES					
43100 General Service Charges					
43190 Other General Service Charges	\$ 20,608	\$ 18,500	\$ 20,400	\$ 18,000	
TOTAL CHARGES FOR CURRENT SERVICES	\$ 20,608	\$ 18,500	\$ 20,400	\$ 18,000	
44000 OTHER LOCAL REVENUES					
44100 Recurring Items					
44110 Interest Earned	\$ 664	\$ 450	\$ 1,250	\$ 1,265	
44170 Miscellaneous Refunds	11	50	50	-	
44990 Other Local Revenues	1,803	1,500	1,500	1,900	
TOTAL OTHER LOCAL REVENUES	\$ 2,478	\$ 2,000	\$ 2,800	\$ 3,165	
46000 STATE OF TENNESSEE					
46800 Other State Revenues					
46980 Other State Grants	\$ 1,520	\$ -	\$ 6,000	\$ -	Grant
46990 Other State Revenues	-	2,000	2,000	-	
TOTAL STATE OF TENNESSEE	\$ 1,520	\$ 2,000	\$ 8,000	\$ -	
48000 OTHER GOVERNMENTS & CITIZENS GROUPS					
48130 Contributions	\$ 29,200	\$ 29,200	\$ 31,575	\$ 29,200	Winchester, Decherd, Estill Springs & Other Misc
48610 Donations	1,841	1,400	1,400	1,200	
TOTAL GENERAL GOVERNMENT GRANTS	\$ 31,041	\$ 30,600	\$ 32,975	\$ 30,400	
49800 OPERATING TRANSFERS					
Transfers In	\$ 85,000	\$ -	\$ -	\$ -	(\$35K Parking Lot/\$80K Oper Exp 2010/11) Parking lot & July-Oct Operating Exp 2010/11
TOTAL OPERATING TRANSFERS	\$ 85,000	\$ -	\$ -	\$ -	
Total Estimated Revenues & Other Sources	395,857	310,519	333,289	328,265	

Fund #115		2010-2011	2011-2012	2011-2012	2012-2013	FURTHER EXPLANATION
Account No.	Account Description	Actual	Orig Budgeted	Estimated	Requested	
Estimated Expenditures						
56500 LIBRARIES						
103	Assistant(s)	\$ 30,244	\$ 45,465	\$ 55,975	\$ 45,951	1 FT & 1 PT (30.5 Hrs) position
105	Supervisor/Director	39,797	40,612	40,612	40,613	Appointed - Salary
129	Librarians	22,838	23,260	20,260	23,171	1 FT position
186	Longevity	1,800	1,920	1,920	1,320	
187	Over Time	-	-	-	-	
189	Other Salaries & Wages	35,946	21,069	25,376	23,869	3 PT positions & Worked Holiday Hrs
201	Social Security	7,895	8,204	8,204	8,427	
204	State Retirement	14,428	14,620	13,420	15,187	
206	Life Insurance	187	187	179	187	
207	Medical Insurance	23,122	23,667	23,354	24,890	
209	Disability Insurance	998	995	842	900	
210	Unemployment Compensation	581	864	583	864	
212	Employer Medicare Liability	1,846	1,919	1,888	1,971	
299	Other Fringe Benefits	-	-	-	1,000	
307	Communications	1,424	1,300	2,250	1,300	
320	Dues & Memberships	221	200	150	200	
335	Maintenance & Repair - Building	9,127	9,900	9,100	13,000	
337	Maintenance & Repair - Office Equipment	1,783	6,000	1,225	6,000	
355	Travel	802	900	950	900	
399	Other Contracted Services	350	-	-	350	
432	Library Books/Media	25,824	27,000	22,500	27,000	Adult & Juv Books, Audio Visuals
437	Periodicals	-	1,600	-	1,600	
499	Other Supplies & Materials	3,732	3,800	3,600	3,660	Childre's Materials & Programming
599	Other Charges	2,290	2,000	1,566	2,780	
709	Data Processing Equipment	-	-	5,815	-	
719	Other Equipment - Tech Grants	2,641	-	-	3,000	
799	Other Capital Outlay	-	35,000	37,990	30,000	Parking Lot Project (May not be expended 11/12)
TOTAL LIBRARIES		\$ 227,876	\$ 270,483	\$ 277,759	\$ 278,140	
58400 OTHER CHARGES						
340	Medical & Dental Services	\$ -	\$ 100	\$ -	\$ 100	
347	Pest Control	-	600	600	600	Bid Item
452	Utilities	18,882	23,500	16,800	20,160	5% incr per WUS/3% incr per ERPUD
502	Building & Content Insurance	2,869	2,875	2,875	2,906	
506	Liability Insurance	982	985	984	995	
507	Medical Claims	-	100	-	100	
510	Trustee's Commission	5,209	225	5,938	5,500	
513	Workers Compensation	3,088	3,185	1,836	1,850	
516	Liability Claims	-	250	-	250	
TOTAL OTHER EXPENDITURES		\$ 31,030	\$ 31,820	\$ 29,033	\$ 32,461	
99100	Transfers Out	\$ 50,000	\$ -	\$ -	\$ 2,000	Financial Software Library Portion
TOTAL OPERATING TRANSFER		\$ 50,000	\$ -	\$ -	\$ 2,000	
Total Estimated Expenditures		\$ 308,906	\$ 302,303	\$ 306,792	\$ 312,600	
Excess of Estimated Revenues Over (Under) Estimated Expenditures		\$ 86,951	\$ 8,216	\$ 26,497	\$ 15,664	
Estimated Beginning Fund Balance July 1		22,516	107,956	107,956	134,453	
Less Encumbrances		(1,511)				
Estimated Ending Fund Balance June 30		\$ 107,956	\$ 116,172	\$ 134,453	\$ 150,117	

Fund #116 Account Description No.	2010-2011 Actual	2011-2012 Orig Budget	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION	
Estimated Revenues						
40000 LOCAL TAXES						
40100 County Property Taxes						
40110 Current Property Taxes	\$ 863,457	\$ 876,725	\$ 881,475	\$ 904,065	Represents .1543	
40120 Trustee's Collection - Prior Year	28,795	28,000	29,600	28,000		
40125 Trustee's Collection - Bankruptcy	234	200	550	200		
40130 Clerk & Master Collection Prior Year	17,296	16,800	15,300	16,800		
40140 Interest and Penalty	4,714	4,700	5,430	4,700		
40150 Pick-Up Taxes	-	-	-	-		
40161 Payment in Lieu of Taxes - TVA	629	650	650	650		
40162 Payment in Lieu of Taxes - Local Utilities	-	50	-	-		
40163 Payment in Lieu of Taxes -- Other	196	200	200	196		
40300 STATUTORY LOCAL TAXES						
40320 Bank Excise Tax	5,829	5,825	4,013	4,013		
TOTAL LOCAL TAXES	\$ 921,150	\$ 933,150	\$ 937,218	\$ 958,624		
41100 LICENSES						
41140 Cable TV Franchise	\$ 5,975	\$ 5,900	\$ 6,230	\$ 6,200		
TOTAL LICENSES	\$ 5,975	\$ 5,900	\$ 6,230	\$ 6,200		
43000 CHARGES FOR CURRENT SERVICES						
43100 General Service Charges						
43109 Transfer Waste Stations Collection Charges	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		
43110 Tipping Fees	13,635	14,000	15,500	15,500		
43190 Other General Service Charges	-	-	-	-		
TOTAL CHARGES FOR CURRENT SERVICES	\$ 23,635	\$ 24,000	\$ 25,500	\$ 25,500		
44000 OTHER LOCAL REVENUES						
44100 Recurring Items						
44110 Interest Earned	\$ 212,795	\$ 195,000	\$ 132,800	\$ 130,000		
44145 Sale of Recycled Material	210,609	200,000	190,000	190,000		
44170 Miscellaneous Refunds	620	1,000	-	-		
44500 Nonrecurring Items						
44990 Other Local Revenues	-	-	-	-		
TOTAL OTHER LOCAL REVENUES	\$ 424,024	\$ 396,000	\$ 322,800	\$ 320,000		
46100 GENERAL GOVERNMENT GRANTS						
46170 Solid Waste Grants	\$ 24,681	\$ 22,600	\$ 25,562	\$ 25,000		
TOTAL GENERAL GOVERNMENT GRANTS	\$ 24,681	\$ 22,600	\$ 25,562	\$ 25,000		
47000 Disaster Relief						
47230 Disaster Relief	\$ -	\$ 20,000	\$ -	\$ -		
	\$ -	\$ 20,000	\$ -	\$ -		
49800 OPERATING TRANSFERS						
Transfers In						
TOTAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -		
Total Estimated Revenues & Other Sources	\$ 1,399,465	\$ 1,401,650	\$ 1,317,310	\$ 1,335,324		

Fund #116 Account Description No.	2010-2011 Actual	2011-2012 Orig Budget	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
Estimated Expenditures					
55720 SANITATION EDUCATION/INFORMATION					
302 Advertising	\$ 568	\$ 1,200	\$ 750	\$ 1,000	
429 Instructional Supplies & Materials	-	300	-	-	
499 Other Supplies & Materials	805	1,000	195	1,000	
TOTAL SANITATION EDUC./INFO.	\$ 1,373	\$ 2,500	\$ 945	\$ 2,000	
55732 CONVENIENCE CENTERS					
149 Laborers	\$ 163,773	\$ 165,000	\$ 173,525	\$ 173,000	
201 Social Security	10,154	10,230	10,760	10,912	
210 Unemployment Compensation	1,533	2,808	1,708	2,862	
212 Employer Medicare Liability	2,375	2,393	2,516	2,552	
299 Other Fringe Benefits	-	-	-	3,000	
307 Communication	5,025	5,600	6,860	7,000	
335 Maintenance & Repair -- Buildings	4,844	5,000	5,000	6,000	
336 Maintenance & Repair -- Equipment	14,086	15,000	27,000	15,000	
452 Utilities	11,163	12,000	12,000	13,000	
499 Other Supplies & Materials	2,719	3,000	4,500	4,000	
706 Building Construction	-	-	-	-	
715 Land	-	-	-	-	
733 Solid Waste Equipment	-	-	-	-	
TOTAL CONVENIENCE CENTERS	\$ 215,672	\$ 221,031	\$ 243,869	\$ 237,326	
55733 TRANSFER STATIONS					
105 Supervisor/Director	\$ 53,014	\$ 53,829	\$ 53,829	\$ 53,830	
106 Deputy(ies)	33,113	33,721	33,721	33,592	
141 Foreman	29,980	30,714	30,714	30,597	
142 Mechanic	27,207	28,021	28,021	27,914	
145 Equipment Operators - Light	48,901	74,500	75,900	74,214	
147 Truck Drivers	20,305	45,477	33,477	45,302	
149 Laborers	86,303	44,140	44,140	43,971	
184 Educational Incentive -- Co. Official/Admin. Officer	850	1,000	1,000	1,000	
185 Educational Incentive -- Other County Employees	850	1,000	1,000	1,000	
186 Longevity	6,180	6,600	5,460	5,820	
187 Overtime	1,503	1,500	2,829	2,000	
189 Other Salaries & Wages (Worked Holidays)	-	-	-	1,200	
201 Social Security	18,520	19,871	19,871	20,004	
204 State Retirement	38,129	42,115	38,239	42,654	
206 Life Insurance	507	515	488	515	
207 Medical Insurance	56,581	59,391	57,046	62,465	
209 Disability Insurance	2,179	2,825	2,373	2,537	
210 Unemployment Compensation	1,116	1,188	939	1,188	
212 Employer Medicare Liability	4,331	4,647	4,225	4,678	
299 Other Fringe Benefits	-	-	-	2,200	
307 Communication	2,692	2,800	1,320	2,000	
309 Contracts with Government Agencies	401,550	416,500	405,000	420,000	Inter-local & Allied Waste
312 Contracts with Private Agencies	66,689	80,000	78,000	60,000	Tire Disposal - Johnson Mulching
320 Dues & Memberships	281	275	283	300	SWA
334 Maintenance Agreements	-	-	-	-	
336 Maintenance & Repair - Equipment	11,151	15,000	22,158	20,000	
338 Maintenance & Repair - Vehicles	678	2,000	1,840	2,000	
347 Pest Control	-	-	-	300	

Fund #116 Account Description No.	2010-2011 Actual	2011-2012 Orig Budget	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
348 Postage	308	176	264	400	
355 Travel	463	1,200	524	1,000	SWA Conference
361 Permits	-	3,500	-	1,500	State Permits
412 Diesel Fuel	31,895	42,000	40,000	42,000	
425 Gasoline	4,492	5,000	5,600	5,000	
433 Lubricants	2,676	4,000	3,488	4,000	
435 Office Supplies	2,865	3,000	1,950	2,000	
450 Tires & Tubes	7,378	8,000	12,046	8,000	
451 Uniforms	1,476	1,800	1,920	2,000	
452 Utilities	8,441	6,000	7,600	7,000	
453 Vehicle Parts	3,218	4,000	6,400	5,000	
499 Other Supplies & Materials	17,581	12,500	14,500	13,000	
524 Staff Development	490	600	1,309	600	Meeting Registrations & Contracted In-Service Staff Development
599 Other Charges	-	-	-	600	
733 Solid Waste Equipment	51,514	42,000	43,990	130,000	Loader
790 Other Equipment	-	-	-	-	
TOTAL TRANSFER STATIONS	\$ 1,045,407	\$ 1,101,405	\$ 1,081,463	\$ 1,183,381	
55770 POST CLOSURE CARE COST					
312 Contracts with Private Agencies	\$ 8,500	\$ 12,000	\$ 8,500	\$ 12,000	Landfill --well testing & methane maint. Gresham, EPA
602 Principal on Notes	-	-	-	-	
604 Interest on Notes	-	-	-	-	
TOTAL POST CLOSURE CARE COST	\$ 8,500	\$ 12,000	\$ 8,500	\$ 12,000	
58400 OTHER EXPENDITURES					
340 Medical & Dental Services	\$ 88	\$ 250	\$ 900	\$ 250	
502 Building & Content Insurance	12,710	12,735	12,735	12,872	
506 Liability Insurance	14,828	14,857	14,857	15,018	
507 Medical Claims	-	1,000	5,581	1,000	
510 Trustee's Commission	20,499	20,250	20,500	20,500	
511 Vehicle & Equipment Insurance	14,828	14,857	14,857	15,018	
513 Workers Compensation	10,931	11,148	7,872	9,395	
516 Liability Claims	-	250	-	250	
599 Other Charges	286	500	300	500	
TOTAL OTHER EXPENDITURES	\$ 74,170	\$ 75,847	\$ 77,601	\$ 74,802	
99100 OPERATING TRANSFERS					
590 Transfers to Other Funds	\$ 3,803	\$ 3,803	\$ 3,803	\$ 3,803	Financial Software Maintenance
TOTAL OPERATING TRANSFER	\$ 3,803	\$ 3,803	\$ 3,803	\$ 3,803	
Total Estimated Expenditures	\$ 1,348,925	\$ 1,416,586	\$ 1,416,182	\$ 1,513,312	
Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ 50,540	\$ (14,936)	\$ (98,872)	\$ (177,988)	
Estimated Beginning Fund Balance July 1	393,226	376,533	376,533	277,661	
Less Encumbrances	(67,233)				
Estimated Ending Fund Balance June 30	\$ 376,533	\$ 361,597	\$ 277,661	\$ 99,673	

Fund #120 Account Account Description No.	2010-2011 Actual	2011-2012 Budgeted	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
Estimated Revenues					
40000 LOCAL TAXES					
40100 County Property Taxes					
40110 Current Property Taxes	\$ 369,379	\$ 370,803	\$ 379,163	\$ 341,844	Represents 0.0741
40120 Trustee's Collection - Prior Year	10,386	10,000	12,550	10,000	
40125 Trustee's Collection - Bankruptcy	39	-	192	195	
40130 Clerk & Master Collection Prior Year	6,784	6,900	6,902	6,900	
40140 Interest & Penalty	1,966	2,000	2,285	2,285	
40150 Pickup Taxes	-	-	-	-	
40161 Payment in Lieu of Taxes - TVA	342	380	380	380	
40163 Payment in Lieu of Taxes - Other	107	100	100	100	
40200 County Local Option Taxes					
40220 Hotel/Motel Tax	64,588	60,000	89,250	90,000	
TOTAL LOCAL TAXES	\$ 453,591	\$ 450,183	\$ 490,822	\$ 451,704	
40300 STATUTORY LOCAL TAXES					
40320 Bank Excise Tax	\$ 3,168	\$ 4,000	\$ 2,181	\$ 4,000	
TOTAL STATUTORY LOCAL TAXES	\$ 3,168	\$ 4,000	\$ 2,181	\$ 4,000	
41100 LICENSES & PERMITS					
41140 Cable TV Franchise	\$ 3,247	\$ 3,875	\$ 3,875	\$ 3,875	
41520 Building Permits	20,000	20,000	20,000	20,000	
TOTAL LICENSES & PERMITS	\$ 23,247	\$ 23,875	\$ 23,875	\$ 23,875	
48100 OTHER GOVERNMENTS					
48130 Contributions	\$ -	\$ -	\$ -	\$ -	
TOTAL OTHER GOVERNMENTS	\$ -	\$ -	\$ -	\$ -	
TOTAL ESTIMATED REVENUES	\$ 480,006	\$ 478,058	\$ 516,878	\$ 479,579	
Estimated Expenditures					
54310 FIRE PREVENTION & CONTROL					
309 Contracts with Government Agencies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	State Forestry Contract
338 Maintenance & Repair of Vehicles	75	1,000	-	1,000	Fire Safety House and Truck
399 Other Contracted Services	453,000	450,000	513,000	490,000	\$30,000 to each of 15 Depts
425 Gasoline	-	150	-	150	Gas for Fire Safety House Truck
499 Other Supplies & Materials	634	750	-	500	Training Association Alloc
510 Trustee's Commission	8,643	9,000	8,980	9,000	
524 In-Service Staff Development	181	300	-	100	Training Association Alloc
599 Other Charges	644	750	200	750	
790 Other Equipment	360	4,500	14	100	Training Association Alloc
TOTAL FIRE PREVENTION & CONTROL	\$ 465,537	\$ 468,450	\$ 524,194	\$ 503,600	
TOTAL ESTIMATED EXPENDITURES	\$ 465,537	\$ 468,450	\$ 524,194	\$ 503,600	
Excess of Estimated Revenue & Other Sources Over (Under) Estimated Expenditures	\$ 14,469	\$ 9,608	\$ (7,316)	\$ (24,021)	
Estimated Beginning Fund Balance July 1	\$ 92,336	\$ 106,628	\$ 106,628	\$ 99,311	
Less Encumbrances	\$ (177)				
Estimated Ending Fund Balance June 30	\$ 106,628	\$ 116,236	\$ 99,311	\$ 75,290	

Fund # 122 Account Account Description No.	2010-2011 Actual	2011-2012 Orig Budget	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
Estimated Revenues					
42000 FINES, FORFEITURES AND PENALTIES					
42100 Circuit Court					
42140 Drug Control Fines	\$ 4,155	\$ 10,000	\$ 4,388	\$ 4,500	
42300 General Sessions Court					
42340 Drug Control Fines	3,845	12,000	4,168	4,300	
42900 Other Fines, Forfeitures and Seizures					
42910 Proceeds from Confiscated Property	35,046	20,000	17,041	20,000	
TOTAL FINES, FORFEITURES & PENALTIES	\$ 43,046	\$ 42,000	\$ 25,597	\$ 28,800	
43000 CHARGES FOR CURRENT SERVICES					
43100 GENERAL SERVICE CHARGES					
43190 Other General Service Charges	\$ -	\$ 750	\$ 175	\$ 500	
TOTAL CHARGES FOR CURRENT SERVICES	\$ -	\$ 750	\$ 175	\$ 500	
44000 OTHER LOCAL REVENUES					
44100 Recurring Items					
44170 Miscellaneous Refunds	\$ 2,600	\$ 500	\$ 6,595	\$ 5,000	
44500 Nonrecurring Items					
44530 Sale of Equipment	3,710	5,000	2,620	3,000	
44570 Contributions & Gifts	-	-	-	-	
44990 Other Local Revenue	-	2,000	-	-	
TOTAL OTHER LOCAL REVENUES	\$ 6,310	\$ 7,500	\$ 9,215	\$ 8,000	
46000 STATE REVENUES					
46290 Other Public Safety Grants	\$ -	\$ -	\$ -	\$ -	
46990 Other State Revenues	-	-	-	-	Substance Tax Revenue
TOTAL STATE REVENUES	\$ -	\$ -	\$ -	\$ -	
47600 Direct Federal Revenue					
47250 Law Enforcement Grants	\$ 18,555	\$ -	\$ -	\$ -	
47700 Asset Forfeiture Funds	-	-	-	-	
47990 Other Direct Federal Revenue	1,351	6,000	7,245	9,695	
TOTAL DIRECT FEDERAL REVENUE	\$ 19,906	\$ 6,000	\$ 7,245	\$ 9,695	
48000 OTHER GOV'TS. & CITIZENS GROUPS					
48100 Other Governments					
48130 Contributions	\$ -	\$ 500	\$ -	\$ 500	
48600 Citizens Groups					
48610 Donations	1,075	500	850	500	
48990 Other (Cities for EFI & TBI)	-	500	-	500	
TOTAL OTHER GOV. & CITIZENS GROUPS	\$ 1,075	\$ 1,500	\$ 850	\$ 1,500	
Total Estimated Revenues	\$ 70,337	\$ 57,750	\$ 43,082	\$ 48,495	

Fund # 122 Account Account Description No.	2010-2011 Actual	2011-2012 Orig Budget	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
Estimated Expenditures					
54000 PUBLIC SAFETY					
54150 Drug Enforcement					
319 Drug Control Payments	\$ 10,000	\$ 10,000	\$ 8,000	\$ 8,000	
336 Maintenance & Repair -- Equipment	-	1,000	-	500	
338 Maintenance & Repair -- Vehicles	195	1,000	355	500	
340 Medical & Dental	-	10,000	-	2,000	Meth Physicals & Lab
355 Travel	899	500	594	1,000	
399 Other Contracted Services	827	-	-	1,000	
401 Animal Food and Supplies	1,975	2,000	1,325	2,000	
429 Instructional Materials & Supplies (DARE)	6,853	6,000	6,793	7,000	DARE - Non Grant Expenses
431 Law Enforcement Supplies	901	2,500	387	500	
499 Other Supplies & Materials	1,711	350	4,055	350	
509 Refunds	-	-	-	-	
524 Staff Development	7,875	2,000	805	1,200	
599 Other Charges	2,392	1,500	3,350	1,500	
716 Law Enforcement Equipment	1,274	8,000	4,390	9,695	
718 Motor Vehicles	19,700	25,000	-	25,000	
TOTAL DRUG ENFORCEMENT	\$ 54,602	\$ 69,850	\$ 30,054	\$ 60,245	
58000 OTHER GENERAL GOVERNMENT					
58400 Other Charges					
510 Trustee's Commission	\$ 438	\$ 500	\$ 275	\$ 400	
TOTAL OTHER CHARGES	\$ 438	\$ 500	\$ 275	\$ 400	
Total Estimated Expenditures	\$ 55,040	\$ 70,350	\$ 30,329	\$ 60,645	
Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ 15,297	\$ (12,600)	\$ 12,753	\$ (12,150)	
Estimated Beginning Fund Balance -- July 1	19,997	21,039	21,039	33,792	
Less Encumbrances	(14,255)				
Estimated Ending Fund Balance -- June 30	\$ 21,039	\$ 8,439	\$ 33,792	\$ 21,642	

Fund # 131		2010-2011	2011-2012	2011-2012	2012-2013	FURTHER EXPLANATION	
Account No.	Account Description	Actual	Orig Budget	Estimated	Requested		
Estimated Revenues							
40000 LOCAL TAXES							
40100 COUNTY PROPERTY TAXES							
40110	Current Property Taxes	\$ 328,884	\$ 332,885	\$ 336,793	\$ 351,889	Represents .0429	
40120	Trustee's Collection Prior Year	10,637	10,000	9,206	11,500		
40125	Trustee's Collection Bankruptcy	71	85	168	200		
40130	Clerk & Master Collection Prior Year	5,465	5,200	5,665	5,600		
40140	Interest and Penalty	1,695	1,650	1,823	1,650		
40150	Pick-Up Taxes	-	-	-	-		
40161	Payment in Lieu of Taxes - TVA	167	170	165	170		
40162	Payment in Lieu of Taxes - Local Utilities	1,028	1,040	1,178	1,040		
40163	Payment in Lieu of Taxes - Other	1,207	1,177	1,773	1,177		
40200 COUNTY LOCAL OPTION TAXES							
40280	Mineral Severance Tax	36,907	38,000	40,000	47,000	Adjustment from prior yrs	
40300 STATUTORY LOCAL TAXES							
40320	Bank Excise Tax	1,546	1,550	1,064	1,550		
40390	Other Statutory Local Taxes	-	-	-	-		
TOTAL LOCAL TAXES		\$ 387,607	\$ 391,757	\$ 397,835	\$ 421,776		
41100 LICENSES AND PERMITS							
41140	Cable TV Franchise	\$ 1,586	\$ 1,585	\$ 1,652	\$ 1,585		
TOTAL LICENSES AND PERMITS		\$ 1,586	\$ 1,585	\$ 1,652	\$ 1,585		
43000 CHARGES FOR CURRENT SERVICES							
43100 GENERAL SERVICE CHARGE							
43190	Other General Service Charges	\$ 491	\$ 490	\$ 3,001	\$ 2,000	Serv. Charge to Govt. Entities for Req	
TOTAL CHARGES FOR CURRENT SERVICES		\$ 491	\$ 490	\$ 3,001	\$ 2,000		
44000 OTHER LOCAL REVENUES							
44100 RECURRING ITEMS							
44130	Sale of Materials and Supplies	\$ 1,143	\$ 1,145	\$ 547	\$ 1,200	Matis. Charge to Govt. entities for Req	
44170	Miscellaneous Refunds	2,510	2,510	1,000	2,500		
44500 NONRECURRING ITEMS							
44530	Sale of Equipment	24,125	24,125	15,310	20,000	Surplus Equip. Sales	
44560	Damages Recovered from Individuals	-	-	3,280	-		
44990	Other Local Revenues	3,038	2,500	-	2,500	Chgs. To Individuals -- Ex:guardrail repair Insurance Dividend	
TOTAL OTHER LOCAL REVENUES		\$ 30,816	\$ 30,280	\$ 20,137	\$ 20,137		
46000 STATE OF TENNESSEE							
46400 Public Works Grants							
46410	Bridge Program	\$ 106,341	\$ -	\$ 13,181	\$ -	State-Aid Match 80/20 (State & Fed) Wiseman Ln	
46420	State Aid Program	141,861	-	169,700	-		
46490	Other Public Works Grants	-	-	-	-	State-Aid Match 75/25 (Greenhaw Rd) Safety Grant Match 90/10, some 100%	
46800 Other State Revenues							
46920	Gasoline and Motor Fuel Tax	1,923,078	1,860,000	1,895,874	1,895,874	State Game Fish Commissions	
46930	Petroleum Special Tax	31,538	31,538	30,257	31,606		
46980	Other State Grants	-	10,000	-	-		
TOTAL STATE OF TENNESSEE		\$ 2,202,818	\$ 1,901,538	\$ 2,109,012	\$ 1,927,480		
47000 FEDERAL GOVERNMENT							
47230	Disaster Relief	\$ -	\$ 200,000	\$ 266,488	\$ -	Hawkins Cove Rd	
47590	Other Federal thru State	37,648	-	9,982	-		
TOTAL FEDERAL GOVERNMENT		\$ 37,648	\$ 200,000	\$ 276,470	\$ -		
TOTAL ESTIMATED REVENUES		\$ 2,660,966	\$ 2,525,650	\$ 2,808,106	\$ 2,372,978		
49000 OTHER SOURCES							
49200	Notes Issued	\$ -	\$ 177,000	\$ 177,000	\$ -	E-911 sign maint.	
49300	Capitalized Leases Issued	-	-	-	-		
49800	Transfers In	11,286	10,000	10,000	12,000		
Total Other Sources (Non-Revenue)		\$ 11,286	\$ 187,000	\$ 187,000	\$ 12,000		
Total Estimated Revenues & Other Sources		\$ 2,672,252	\$ 2,712,650	\$ 2,995,106	\$ 2,384,978		
Estimated Expenditures							
61000 ADMINISTRATION							
101	County Official	\$ 70,350	\$ 70,350	\$ 70,350	\$ 71,475	Elected - State Mandated 4.89% 3 positions	
103	Assistant	102,892	109,231	102,730	105,794		

Fund # 131 Account Description No.	2010-2011 Actual	2011-2012 Orig Budget	2011-2012 Estimated	2012-2013 Requested	FURTHER EXPLANATION
185 Educational Incentive (COCTP & Emp. Educ.)	-	850	-	850	
186 Longevity	3,480	3,660	3,660	3,840	
187 Overtime Pay	443	2,500	500	2,500	2 positions O/T
189 Other Salaries and Wages	772	4,000	2,000	4,000	Commission Right of Way Project
191 Board & Committee Member Fees	18,240	18,240	18,240	18,240	Highway Commission
201 Social Security	12,224	12,948	12,244	12,815	Employees & Hwy. Commission
204 State Retirement	23,444	24,519	23,552	24,387	Employees Only
206 Life Insurance	172	187	172	187	" "
207 Medical Insurance	25,547	26,828	26,315	27,782	" "
208 Dental Insurance	939	920	978	968	" "
209 Disability Insurance	1,330	1,634	1,328	1,454	" "
210 Unemployment Compensation	-	1,500	5,000	1,500	Non-Contributory Employer
212 Employer Medicare	2,859	3,028	2,825	2,997	Employees & Hwy. Commission
299 Other Fringe Benefits	781	800	927	1,000	Safety Incentive, Christmas Bonus
320 Dues and Memberships	4,163	4,163	4,163	4,163	TCHOA, TCHOA Region II, TCOSA
331 Legal Services	3,200	3,500	1,220	3,000	Attorney Services - Ongoing Case
332 Legal Notices, Recording & Court Costs	1,069	20,000	1,450	20,000	Newspaper Ads, Registration of Deeds
337 Maintenance & Repair - Office Equipment	1,865	4,000	2,000	2,200	Contracted Repair of office equip.
348 Postal Charges	-	150	38	100	
355 Travel (Meals, Mileage, Lodging, Parking, Etc.)	1,071	3,000	1,665	3,000	PerDiems, Mileage & Lodging, Etc
399 Other Contracted Services	-	300	70	300	Reduced using Co Maint 7/1/08
435 Office Supplies	863	2,500	2,300	2,500	Administration office supplies
524 In Service/Staff Development	3,020	1,800	1,187	1,800	Meeting Registrations & Contracted
599 Other Charges	802	1,200	1,259	1,200	In-Service Staff Development
TOTAL ADMINISTRATION	\$ 279,526	\$ 321,808	\$ 286,173	\$ 318,052	Miscellaneous
62000 HIGHWAY & BRIDGE MAINTENANCE					
141 Foreman	\$ 29,128	\$ 30,840	\$ 29,128	\$ 29,827	1 position
142 Mechanic	22,699	29,077	25,200	28,122	1 position
144 Equipment Operators Heavy	89,361	115,274	101,992	113,714	4 positions
145 Equipment Operators Light	174,802	195,816	144,076	139,312	8 positions <15K for quarry time
147 Truck Drivers	80,390	105,575	100,638	128,939	4 positions
149 Laborers	-	-	16,842	26,832	
186 Longevity	10,680	10,320	10,320	11,040	
187 Overtime Pay	5,956	10,000	6,500	10,000	
201 Social Security	25,607	30,808	26,951	30,243	
204 State Retirement	52,020	65,294	48,824	64,486	
206 Life Insurance	737	796	729	796	
207 Medical Insurance	101,529	115,927	108,981	120,100	
208 Dental Insurance	3,678	3,910	3,875	4,114	
209 Disability Insurance	3,285	3,516	3,026	3,827	
212 Employer Medicare	5,989	6,748	6,303	6,630	Hwy. Maintenance Employees
299 Other Fringe Benefits	2,975	3,150	3,797	3,500	Safety incentive, Christmas bonus
399 Other Contracted Services	1,390	7,000	250	7,000	Survey, Tree Service & Fence
403 Asphalt - Cold Mix	13,379	18,000	50,433	50,000	Liquid asphalt for cold mix
408 Concrete	-	1,500	-	1,500	covering tile
409 Crushed Stone	3,798	6,000	7,043	6,000	stone for cold mix
426 General Construction Materials	873	3,000	1,191	3,000	construction supplies for road maint. Jobs
436 Other Road Materials	15,060	18,000	18,855	18,000	striping, salt
438 Pipe	3,567	7,000	6,931	7,000	Maintenance Pipe
443 Road Signs	17,035	35,000	35,623	35,000	signs and supplies begin state mandate
446 Small Tools	1,599	2,800	475	2,000	
499 Other Supplies & Materials	3,422	3,500	3,265	3,500	Flags, Vests, Raincoats, spray paint, etc.
TOTAL HIGHWAY AND BRIDGE MAINTENANCE	\$ 668,959	\$ 828,851	\$ 761,247	\$ 854,482	

Fund # 131		2010-2011	2011-2012	2011-2012	2012-2013	FURTHER EXPLANATION
Account No.	Account Description	Actual	Orig Budget	Estimated	Requested	
63100 OPERATION AND MAINTENANCE OF EQUIPMENT						
141	Foremen	\$ 20,655	\$ 33,178	\$ -	\$ 33,051	1 position
186	Longevity	-	-	-	-	
187	Overtime	1,346	1,000	850	1,000	
189	Other Salaries and Wages	48,474	28,797	26,773	27,851	1 position
201	Social Security	4,358	3,904	1,713	3,838	
204	State Retirement	7,973	8,276	3,630	8,184	
206	Life Insurance	102	94	43	94	
207	Medical Insurance	14,396	13,601	6,708	14,424	
208	Dental Insurance	527	460	234	484	
209	Disability Insurance	367	564	212	499	
212	Employer Medicare	1,019	913	401	898	
299	Other Fringe Benefits	170	450	162	200	Safety incentive, Christmas bonus
335	Maintenance & Repair -- Building	265	1,000	1,500	2,250	
336	Maintenance & Repair - Equipment (contracted)	30,963	30,000	20,000	30,000	Thompson, L.B. Smith, etc
412	Diesel Fuel	99,979	105,000	89,000	100,000	all equip. not quarry
418	Equipment and Machinery Parts	59,173	75,000	78,000	75,000	all parts not quarry
424	Garage Supplies	15,957	18,000	16,000	16,000	Highway shop supplies
425	Gasoline	27,717	26,000	33,000	35,000	all vehicles not quarry
433	Lubricants	3,637	6,500	14,900	12,000	all vehicles and equip. not quarry
446	Small Tools	1,042	2,000	2,177	2,000	Highway shop
450	Tires & Tubes	11,854	19,000	24,000	28,000	all tires not quarry
499	Other Supplies & Materials	-	250	-	250	Highway shop
TOTAL OPERATION & MAINTENANCE OF EQUIP		\$ 349,974	\$ 373,988	\$ 319,301	\$ 391,023	
63400 QUARRY OPERATIONS						
141	Foremen	\$ 29,128	\$ 30,840	\$ 29,128	\$ 29,827	1 position
145	Equipment Operators Light	39,934	42,743	35,600	41,832	1 position and 15K for other additional
186	Longevity	900	1,620	1,620	1,740	
187	Overtime Pay	913	1,000	11	1,000	Quarry associated overtime
189	Other Salaries & Wages	1,704	4,000	2,606	4,000	Other than Lt Oper
201	Social Security	4,476	4,973	4,475	4,861	
204	State Retirement	9,686	10,540	9,541	10,365	
206	Life Insurance	43	140	86	140	
207	Medical Insurance	17,719	20,160	17,719	21,916	
208	Dental Insurance	650	690	650	731	
209	Disability Insurance	222	570	430	497	
212	Employer Medicare	1,047	1,163	1,047	1,137	
299	Other Fringe Benefits	212	250	304	275	Safety incentive, Christmas bonus
307	Communications	1,490	1,750	843	850	Phone & fax @ quarry
321	Engineering Services	-	2,500	-	2,000	Engineering
323	Explosive and Drilling Services	17,355	22,000	320	2,500	Volume control & cost of pulling shots
330	Operating Lease Payments	16,800	9,800	12,894	8,400	Bostick-Holland Lease
335	Maintenance & Repair -- Building	-	1,500	-	12,000	
336	Maintenance and Repair - Equipment	5,625	25,000	20,368	25,000	Electrical & contracted service
349	Printing, Stationery & Forms	-	750	-	750	Quarry load tickets
412	Diesel Fuel	6,125	14,000	23,000	20,000	
415	Electricity	42,956	46,000	34,985	46,000	Crusher & Office Electrical
418	Equipment and Machinery Parts	14,229	28,000	24,706	24,000	
424	Garage Supplies	8,343	8,500	5,470	5,000	Quarry shop supplies
433	Lubricants	10,521	3,500	4,900	5,000	
450	Tires and Tubes	970	5,000	4,632	15,000	
454	Water and Sewer	1,341	1,600	632	1,600	crusher and office water
499	Other Supplies and Materials	-	200	1,400	1,000	
TOTAL QUARRY OPERATIONS		\$ 232,389	\$ 288,789	\$ 237,366	\$ 287,422	

Fund # 131		2010-2011	2011-2012	2011-2012	2012-2013	FURTHER EXPLANATION
Account No.	Account Description	Actual	Orig Budget	Estimated	Requested	
65000	OTHER CHARGES					
215	On Be-half OPEB Payments	\$ -	\$ 47,955	\$ 47,955	\$ 47,955	OPEB Trust
299	Other Fringe Benefits	6,418	6,979	3,796	7,212	Retiree's Insurance
307	Communications	4,914	5,000	6,300	5,200	office phones, pager, mobiles, ISP charges
322	Evaluation and Testing	-	1,000	-	-	
340	Medical and Dental Services	3,542	5,000	750	5,000	drug testing fees
347	Pest Control	150	300	300	300	Bid Item
359	Disposal Fees	2,565	2,800	3,210	3,250	dumpster fees
361	Permits	2,804	3,200	2,954	3,200	charges for mine and environmental permits
451	Uniforms	8,259	8,200	9,400	8,200	
452	Utilities	12,513	16,000	14,650	15,500	Hwy shop and office
502	Building and Contents Insurance	23,108	23,154	23,154	23,154	yearly premium
506	Liability Insurance	26,960	27,013	27,013	27,013	yearly premium
507	Medical Claims	23,527	24,000	13,478	15,000	Occ.Acc. Medical claims deductibles
508	Premiums on Surety Bond	1,362	1,262	550	1,300	yearly premium
510	Trustees Commission	26,937	27,000	27,000	27,000	
511	Vehicle & Equipment Insurance	26,960	27,013	27,013	27,013	yearly premium
513	Workers Compensation	15,783	15,926	15,783	16,000	Occ. Acc. Premium
516	Other Self Insured Claims	1,752	12,000	432	5,000	Occ. Acc. Related charges
599	Other Charges	1,048	3,000	1,750	3,000	misc. fees & expenses
	TOTAL OTHER CHARGES	\$ 188,602	\$ 256,802	\$ 225,487	\$ 240,297	
68000	CAPITAL OUTLAY					
321	Engineering Services	\$ -	\$ -	\$ -	\$ -	engineering & surveying for cap. proj.
705	Bridge Construction	124,897	-	-	-	Carter Rd
707	Building Improvements	2,331	3,000	12,749	-	Sign Annex Improvements
708	Communication Equipment	7,210	7,500	9,634	9,500	repeater rent, radio purchases and repair
713	Highway Construction	-	5,000	35	5,000	
713	Highway Construction District 1	61,334	45,000	15,932	45,000	
713	Highway Construction District 2	49,951	45,000	66,990	45,000	
713	Highway Construction District 3	73,786	45,000	8,066	45,000	
713	Highway Construction District 4	57,073	45,000	73,830	45,000	
714	Highway Equipment	-	-	-	-	
715	Land	-	177,000	177,000	-	
718	Motor Vehicles	27,498	23,000	-	23,000	
719	Office Equipment	2,597	2,000	-	1,000	
726	State-Aid Projects	7,513	-	230,251	-	State-Aid Road
790	Other Equipment	28,074	15,000	17,990	15,000	
791	Other Construction	587	20,000	-	20,000	
799	Other Capital Outlay	11,686	10,000	44,657	10,000	unexpected capital expenditures
	TOTAL CAPITAL OUTLAY	\$ 454,537	\$ 442,500	\$ 657,134	\$ 263,500	
82100	DEBT SERVICE PRINCIPAL					
82120	Highways and Streets					
602	Principal on Notes	\$ -	\$ 14,750	\$ 17,159	\$ 11,308	
610	Principal on Capitalized Leases	33,777	35,399	35,399	37,099	Trucks 09/10
	TOTAL DEBT SERVICE PRINCIPAL	\$ 33,777	\$ 50,149	\$ 52,558	\$ 48,407	
82200	DEBT SERVICE INTEREST					
82220	Highways and Streets					
604	Interest on Notes	\$ -	\$ 3,000	\$ 1,962	\$ 7,814	
611	Interest on Capitalized Leases	7,368	5,746	5,746	4,045	Trucks 09/10
	TOTAL DEBT SERVICE INTEREST	\$ 7,368	\$ 8,746	\$ 7,708	\$ 11,859	
99100	Transfers Out					
590	Transfers to Other Funds	\$ 403,803	\$ 403,803	\$ 403,803	\$ 203,803	Software Maint. & Hwy.Cap. 6 mil Proj til 2014
	Total Other Uses (Transfers Out)	\$ 403,803	\$ 403,803	\$ 403,803	\$ 203,803	
	TOTAL ESTIMATED EXPENDITURES	\$ 2,618,935	\$ 2,975,435	\$ 2,950,778	\$ 2,618,846	
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ 53,318	\$ (262,785)	\$ 44,328	\$ (233,868)	
	Estimated Beginning Fund Balance July 1	556,453	577,330	577,330	621,658	
	Less Encumbrances Difference 7/1 and 6/30	(32,441)				
	Estimated Ending Fund Balance June 30	\$ 577,330	\$ 314,545	\$ 621,658	\$ 387,790	

Fund #141 Account Description No.	2010-2011 Actual	2011-2012 Amended Budget	2011-2012 Estimated	2012-2013 Budget	FURTHER EXPLANATION
Estimated Revenues					
40000 Local Taxes					
40100 County Property Taxes					
40110 Current Property Taxes	\$ 8,533,783	\$ 9,012,825	\$ 9,038,056	\$ 9,076,116	Represents \$1.1065
40120 Trustee's Collection - Prior Year	289,973	250,000	225,000	250,000	
40125 Trustee's Collection - Bankruptcy	1,853	1,412	3,000	-	
40130 Clerk & Master Collections - Prior Year	141,808	100,067	115,000	115,000	
40140 Interest and Penalty	44,076	39,000	43,500	39,000	
40161 Payments in Lieu of Taxes - TVA	4,336	5,000	4,200	5,000	
40162 Payments in Lieu of Taxes - Local Utilities	26,689	30,000	32,000	30,000	
40163 Payments in Lieu of Taxes - Other	31,324	24,000	48,000	30,000	
40200 County Local Option Taxes					
40210 Local Option Sales Tax	\$ 3,930,600	\$ 3,930,600	\$ 3,930,600	\$ 3,930,600	
40300 Statutory Local Taxes					
40320 Bank Excise Tax	\$ 40,157	\$ 50,000	\$ 35,000	\$ 40,000	
40350 Interstate Telecommunications Tax	2,742	5,000	2,500	5,000	
Total Local Taxes	\$ 13,047,341	\$ 13,447,904	\$ 13,476,856	\$ 13,520,716	
41000 Licenses and Permits					
41110 Marriage License	\$ 2,632	\$ 2,800	\$ 2,500	\$ 2,800	
41140 Cable TV Franchise	41,155	40,000	39,000	40,000	
Total Licenses and Permits	\$ 43,787	\$ 42,800	\$ 41,500	\$ 42,800	
43500 Education Charges					
43513 Tuition- Summer School	\$ 400	\$ -	\$ -	\$ -	ESP
43517 Tuition-Other	295,918	264,397	264,397	264,397	
43583 Total Charges for Current Services	-	1,100	1,100	-	
Total Education Charges	\$ 296,318	\$ 265,497	\$ 265,497	\$ 264,397	
44000 Other Local Revenues					
44100 Recurring Items					
44110 Interest Earned	\$ 7,822	\$ -	\$ -	\$ -	
44120 Lease/Rentals	12,204	12,000	12,204	12,000	Nextel Lease
44146 E-Rate Funding	34,352	40,000	40,000	-	
44170 Miscellaneous Refunds	283,577	137,261	137,261	110,966	Save the Children Grant \$91,966, Elem BB \$19,000
44500 Non-Recurring Items					
44530 Sale of Equipment	\$ 11,546	\$ 49,300	\$ 52,000	\$ -	
44570 Contributions & Gifts	95,162	44,389	44,000	5,000	Grant Campora \$5,000
44990 Other Local Revenues	-	-	-	202,593	Headstart (P/Y 48990)
Total Other Local Revenues	\$ 444,663	\$ 282,950	\$ 285,465	\$ 330,559	
46000 State of Tennessee					
46500 Regular Education Funds					
46511 Basic Education Program	\$ 22,800,768	\$ 25,360,000	\$ 25,360,000	\$ 25,671,000	June BEP Estimate \$311,000 increase
46512 Basic Education Program - ARRA	2,567,232	-	-	-	
46515 Early Childhood Education	1,122,347	1,129,538	1,129,538	1,134,926	Pre School Programs
46550 Driver Education	4,199	1,500	2,800	1,500	
46590 Other State Educ Funds	151,093	384,222	384,222	449,778	CSH \$125,000; Coalition Grant \$74,356; PFS Grant \$95,810; Campora \$29,611; Seed Grant \$70,000; Catalyst Grant \$15,000; MRT Grant \$40,000
46591 Coordinated School Health - ARRA	124,993	-	-	-	
46594 Family Resource Centers _ ARRA	40,061	-	-	-	
46595 Statewide Student Mgmt SSMS - ARRA	14,906	-	-	-	
46610 Career Ladder Program	262,034	245,070	245,070	233,060	
46615 Career Ladder - Extended Contract - ARRA	84,534	90,700	90,700	60,769	
Total Regular Education Funds	\$ 27,172,167	\$ 27,211,030	\$ 27,212,330	\$ 27,551,033	
46800 Other State Revenue					
46851 State Revenue Sharing - TVA	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
46980 Other State Grants	-	11,000	11,000	9,816	Grant
46981 Safe Schools - ARRA	31,600	-	-	-	
46990 Other State Revenue	1,000	1,440	1,440	-	Art Grants
Total Other State Revenue	\$ 82,600	\$ 62,440	\$ 62,440	\$ 59,816	

Fund #141 Account Description No.	2010-2011 Actual	2011-2012 Amended Budget	2011-2012 Estimated	2012-2013 Budget	FURTHER EXPLANATION
Total State of Tennessee	\$ 27,254,767	\$ 27,273,470	\$ 27,274,770	\$ 27,610,849	
47000 Federal Government					
47100 Federal through State					
47120 Adult Basic Education	\$ 95,741	\$ 113,427	\$ 113,427	\$ 88,030	Adult Ed (includes projected carry over)
47143 Special Education Grants -- IDEA	42,125	93,312	93,312	70,000	High cost Reimbursement
47210 Job Training Partnership	70,199	53,396	53,396	53,906	Workforce Solution
47590 Other Federal thru State	40,462	-	-	-	
47640 ROTC Reimbursement	41,013	45,000	42,000	45,000	ROTC
47990 Other Direct Federal Revenue	126,634	155,231	155,231	37,805	DFC Grant
Total Federal Through State	\$ 416,174	\$ 460,366	\$ 457,366	\$ 294,741	
Total Estimated Revenues	\$ 41,503,049	\$ 41,772,987	\$ 41,801,454	\$ 42,064,062	
49000 OTHER SOURCES					
48990 Other Governmentbt (Headstart)	\$ 190,232	\$ 202,593	\$ 202,593	\$ -	Moved to 44990
49200 Notes Issued	-	-	-	-	
49300 Capital Lease Issued	1,467,033	-	-	-	
49700 Insurance Recovery	50	22,150	22,150	-	
49800 Transfers In	150,000	300,000	300,000	-	
Total Other Sources	\$ 1,807,315	\$ 524,743	\$ 524,743	\$ -	
Total Estimated Revenue & Other Sources	\$ 43,310,364	\$ 42,297,730	\$ 42,326,197	\$ 42,064,062	
70000 Instruction					
71100 Regular Instruction					
116 Teachers	\$ 11,185,892	\$ 12,839,439	\$ 12,317,000	\$ 12,685,015	282 Regular Employees, Sat School & Diff Pay, Web Master Public Relations
117 Career Ladder Program	148,912	145,000	140,000	125,000	115 Employees
127 Career Ladder Extended Cont	84,516	77,700	77,700	52,149	33% Decrease
128 Homebound Teachers	21,021	35,000	31,000	25,000	Hourly as needed
163 Aides	510,866	546,300	539,760	547,975	7 Computer Lab Aides/32 Regular Aides
189 Other Salaries & Wages	70,813	67,644	67,644	73,565	3 FT Save the Children's Grant Personnel, Nextel Supervisor
195 Substitute Teachers (Certified)	90,151	140,000	142,570	125,000	\$60 per day
198 Substitute Teachers (Non-Certified)	130,192	132,300	127,000	149,440	\$55 per day
201 Social Security	711,640	866,613	833,446	854,555	6.2% of Gross Salary
204 State Retirement	1,106,865	1,267,946	1,246,101	1,226,548	8.88% Cert / 13.22% Classified
207 Medical Insurance	2,060,840	2,184,457	2,094,400	2,298,112	Projected 9.2% Increase
209 Disability Insurance	4,675	4,548	4,609	4,493	support at .82% salary
210 Unemployment Compensation	13,576	30,000	20,000	30,000	
212 Employer Medicare Liability	167,405	202,676	194,919	199,856	1.45% of Gross Salary
336 Maintenance & Repair - Equipment	-	-	-	700	Nextel Repairs
356 Tuition	315,000	315,000	315,000	315,000	Payment to Tullahoma 156 students
399 Other Contracted Services	95,406	127,400	108,683	157,645	\$50,000 Internet, VOIP, Misc Tech Support, \$20,000 AP Courses, Seed Grant \$12,645
429 Instructional Supplies	502,163	498,658	412,029	555,568	\$133,000 allocated to schools for supplies/field trips; \$127,000 teachers @ \$300; Specialty Teachers Support, Plato, Math Intervention, Cambridge, Common Core; Technology Software; Paper; Olweus
449 Textbooks	398,314	340,175	337,171	400,175	Bullying; Seed Grant; Paper x 2 yrs Student textbooks
499 Other Supplies & Materials	45,347	5,181	4,422	3,000	Code of Behavior & Discipline
599 Other Charges	7,668	8,004	8,129	3,050	Para Pro Assessments
722 Reg Instruction Equipment	203,261	235,652	202,007	166,655	Computers, Printers, Projectors, Calculators, Microscopes, etc.
Total Regular Instruction	\$ 17,874,523	\$ 20,069,693	\$ 19,223,590	\$ 19,998,501	

Fund #141 Account Description No.	2010-2011 Actual	2011-2012 Amended Budget	2011-2012 Estimated	2012-2013 Budget	FURTHER EXPLANATION
71150 Alternative School					
116 Teachers	\$ 112,940	\$ 162,172	\$ 156,684	\$ 166,747	3 FT Employees & 1 @ 16% (also entrance & exit examiner)
117 Career Ladder Program	2,000	1,000	1,000	1,000	1 Employee
195 Substitute Teachers (certified)	60	-	-	300	\$60 per day
198 Substitute Teachers (non-certified)	540	1,050	1,200	700	\$55 per day
201 Social Security	6,989	10,182	9,851	10,462	6.2% of Gross Salary
204 State Retirement	10,402	14,767	14,288	14,896	8.88% Cert / 13.22% Classified
207 Medical Insurance	12,162	18,475	14,291	21,677	Projected 9.2% Increase
212 Employer Medicare Liability	1,635	2,381	2,304	2,447	1.45% of Gross Salary
399 Other Contracted Services	2,106	3,000	3,000	3,000	Alternative School Drug Testing
499 Other Supplies & Materials	-	-	-	-	
Total Alternative School	\$ 148,834	\$ 213,027	\$ 202,618	\$ 221,229	
71200 Special Education Program					
116 Teachers	\$ 2,030,248	\$ 2,066,102	\$ 1,992,641	\$ 2,239,622	49 employees/summer school
117 Career Ladder Program	20,416	19,000	15,833	18,000	14 Employees
128 Homebound Teachers	41,792	45,000	50,000	45,000	Hourly as needed
163 Aides	188,742	371,971	363,492	351,434	26 positions / summer school
189 Other Salaries & Wages	20,813	-	-	-	
195 Substitute Teachers (certified)	5,623	8,000	4,400	8,000	\$60 per day
198 Substitute Teachers (non-certified)	41,843	40,000	33,900	40,000	\$55 per day
201 Social Security	139,534	161,244	152,536	167,527	6.2% of Gross Salary
204 State Retirement	216,616	245,975	234,055	250,932	8.88% Cert / 13.22% Classified
207 Medical Insurance	344,298	409,882	380,550	462,140	Projected 9.2% Increase
209 Disability Insurance	1,432	2,657	2,504	2,882	.82% Classified
210 Unemployment Compensation	9,751	10,000	12,500	10,000	As Needed
212 Employer Medicare Liability	32,660	37,702	35,674	39,180	1.45% of Gross Salary
312 Contracts/Private Agencies	323,375	390,155	321,332	158,000	Occupational Therapy, Physical Therapy, King's Daughter, Synergistics, Autism Consultants, Michael Sanders, SLP Services
336 Maintenance & Repairs	19,226	21,200	20,891	21,000	Copier Repairs for Spec Educ Teachers
399 Other Contracted Services	-	3,500	2,100	2,500	Pediatrics Therapies, Signal Centers
429 Instructional Supplies	11,015	10,200	10,134	10,200	SRA, WalMart, Triumph Learning
725 Special Education Equipment	6,508	67,943	64,650	5,000	Replace obsolete Computers & Auditory Trainers as needed
Total Special Education	\$ 3,453,892	\$ 3,910,531	\$ 3,697,192	\$ 3,831,417	
71300 Vocational Education Program					
116 Teachers	\$ 1,032,708	\$ 1,043,887	\$ 959,600	\$ 945,132	23 Reg Employees
117 Career Ladder Program	7,000	6,000	6,000	4,000	4 Positions
195 Substitute Teachers (certified)	5,020	30,000	17,530	10,000	\$60 per day
198 Substitute Teachers (non-certified)	18,510	20,000	17,300	18,000	\$55 per day
201 Social Security	62,551	68,193	62,027	60,582	6.2% of Gross Salary
204 State Retirement	94,093	96,825	87,387	84,283	8.88% Cert / 13.22% Classified
207 Medical Insurance	186,126	200,590	175,215	199,277	Projected 9.2% Increase
212 Employer Medicare Liability	14,636	15,948	14,168	14,168	1.45% of Gross Salary
429 Instructional Supplies	32,573	50,200	48,937	44,700	
449 Textbooks	2,804	-	-	-	
599 Other Charges	996	2,000	1,704	2,000	
730 Voc Instruction Equipment	21,252	25,000	24,688	20,000	Vocational Equipment
Total Vocational Education	\$ 1,478,269	\$ 1,558,643	\$ 1,414,556	\$ 1,402,143	
71400 Student Body Education Program					
189 Other Salaries & Wages	\$ 18,955	\$ 15,588	\$ 15,140	\$ 16,300	Non-employee Coaches Supplements & elem Basketball Workers
201 Social Security	1,175	971	939	1,011	6.2% of Gross Salary
204 State Retirement	901	727	720	833	8.88% Cert / 13.22% Classified
212 Employer Medicare Liability	275	227	220	236	1.45% of Gross Salary
399 Other Contracts	76,587	94,700	84,360	99,500	Ambulance Service \$2K, Athletic Trainers \$41,500 & Drug Testing \$39.5K, Elem BB officials \$6,300
499 Other Supplies & Materials	7,747	9,100	8,088	5,500	Misc Athletic Needs & Elem BB
599 Other	4,752	5,000	4,639	7,885	Misc Athletic Needs & Elem BB

Fund #141		2010-2011	2011-2012	2011-2012	2012-2013	FURTHER EXPLANATION
Account No.	Account Description	Actual	Amended Budget	Estimated	Budget	
790	Other Equipment	-	-	-	-	
	Total Student Body	\$ 110,392	\$ 126,313	\$ 114,105	\$ 131,265	
71600	Adult Education Program					71600 & 72260 reimbursed 68%
116	Teachers	\$ 5,544	\$ 10,132	\$ 10,132	\$ 6,000	4 P/T adult ed. Teachers
201	Social Security	344	691	691	372	6.2% of Gross Salary
204	State Retirement	313	721	721	530	8.88% Cert / 13.22% Classified
212	Employer Medicare Liability	80	142	142	87	1.45% of Gross Salary
429	Instructional Supplies	3,076	8,574	8,574	-	Adult Ed. Supplies
599	Other Charges	-	2,400	2,400	-	
	Total Adult Education	\$ 9,357	\$ 22,660	\$ 22,660	\$ 6,989	
	Total Instruction	\$ 23,075,266	\$ 25,900,867	\$ 24,674,721	\$ 25,591,544	
72000	Support Service					
72110	Attendance					
162	Clerical Personnel	\$ 87,006	\$ 91,942	\$ 91,485	\$ 94,035	5 Attendance Aides
189	Other Salaries	39,052	37,482	38,250	39,442	1 Employee
198	Substitutes	373	350	275	350	
201	Social Security	7,481	7,903	8,061	8,276	6.2% of Gross Salary
204	State Retirement	16,541	17,162	17,047	17,646	8.88% Cert / 13.22% Classified
207	Medical Insurance	28,753	19,500	19,137	23,635	Projected 9.2% Increase
209	Disability Insurance	1,063	1,685	750	1,095	.82% classified
212	Employer Medicare Liability	1,755	1,843	1,885	1,935	1.45% of Gross Salary
355	Travel	593	700	700	1,000	
399	Other Contracted Services	14,906	15,192	15,193	15,192	Student Data Software Messenger Software, Perfect Attendance Awards, Printer Cartridges, Misc Office Supplies
499	Other Supplies	401	790	555	5,300	Misc Conferences & Training
524	Staff Development	1,551	2,460	2,457	2,000	
704	Attendance Equipment	-	1,000	908	1,000	
	Total Attendance	\$ 199,475	\$ 198,009	\$ 196,703	\$ 210,905	
72120	Health Services					
131	Medical Personnel	\$ 240,934	\$ 280,479	\$ 257,565	\$ 292,516	4 RNs/Summer School & 7 LPN
198	Substitute	-	550	3,140	1,000	\$55 per day
201	Social Security	14,166	17,424	16,164	18,198	6.2% of Gross Salary
204	State Retirement	31,659	36,855	33,844	38,671	8.88% Cert / 13.22% Classified
207	Medical Insurance	34,617	35,557	30,673	32,650	Projected 9.2% Increase
209	Disability Insurance	1,557	2,300	2,093	2,399	support at .82% salary
212	Employer Medicare Liability	3,313	4,075	3,780	4,256	1.45% of Gross Salary
355	Travel	505	450	73	100	Nurses travel
499	Other Supplies & Materials	-	650	637	1,000	Supplies for Nurses
599	Other Charges	226	500	32	500	CPR and nurses training
	Total Health Services	\$ 326,977	\$ 378,840	\$ 348,001	\$ 391,289	
72130	Other Support Services					
117	Career Ladder Program	\$ 7,000	\$ 8,000	\$ 6,667	\$ 6,000	
123	Guidance Personnel	642,493	639,712	639,473	648,126	13 Reg Employees
130	Social Worker	33,201	48,006	48,006	49,203	1 Employee
135	Assessment Personnel	8,458	9,500	9,500	9,500	Kindergarten Screening
161	Secretary(s)	62,526	63,209	63,209	64,683	3 Employees
170	School Resource Officer	51,600	48,600	48,600	20,000	50% SRO @ Huntland, FCHS SRO officer will be budgeted thru budget amendment when we know total of grant. (revenue & expenditure)
189	Other Salaries (Safety Coordinator)	48,686	29,336	28,336	28,977	25% School Safety Coordinator plus 15% grant writer
198	Non Certified Substitute	1,848	2,350	400	500	\$55 per day
201	Social Security	48,886	50,869	49,327	50,033	6.2% of Gross Salary
204	State Retirement	76,570	78,945	76,902	76,971	8.88% Cert / 13.22% Classified
207	Medical Insurance	94,147	100,000	99,642	108,510	Projected 9.2% Increase
209	Disability Insurance	574	912	900	934	.82% salary classified
212	Employer Medicare Liability	11,435	11,897	11,536	11,701	1.45% of Gross Salary
322	Evaluation & Testing	35,865	23,160	19,817	31,400	Kindergarten Screening, 8th Grade Explorer, 10th Grade Plan, and ACT Testing

Fund #141 Account Description No.	2010-2011 Actual	2011-2012 Amended Budget	2011-2012 Estimated	2012-2013 Budget	FURTHER EXPLANATION
355 Travel	909	1,500	1,200	1,500	Social Workers Travel
524 In-Service Staff Development	-	1,200	608	1,200	Social Workers Training
599 Other Charges	98	7,000	6,992	-	
Total Other Support	\$ 1,124,296	\$ 1,124,196	\$ 1,111,115	\$ 1,109,239	
72210 Regular Instruction					
105 Supervisor/Director	\$ 113,813	\$ 119,027	\$ 118,350	\$ 143,406	1.75 Employees
117 Career Ladder Program	12,000	11,000	11,083	10,000	10 Employees
129 Librarians	579,482	627,401	627,283	582,227	11 FT & 2 PT Employees
162 Clerical Personnel	15,660	15,911	15,910	16,245	0.5 Position
163 Educational Assistants	59,595	46,377	41,693	44,034	3 Library Aides
189 Other Salaries & Wages	4,970	6,085	5,710	42,138	Common Core STC \$1874
195 Substitutes - Certified	450	1,050	600	550	\$60 per day
198 Non-Certified Substitutes	5,293	4,480	3,500	5,000	\$55 per day
201 Social Security	47,902	51,530	51,096	50,001	6.2% of Gross Salary
204 State Retirement	74,222	77,278	74,712	75,340	8.88% Cert / 13.22% Classified
207 Medical Insurance	89,154	88,000	86,137	85,111	Projected 9.2% Increase
209 Disability Insurance	628	531	530	494	support at .82% salary
212 Employer Medicare Liability	11,208	12,073	11,950	11,956	1.45% of Gross Salary
355 Travel	11,140	13,034	11,000	18,713	Supervisors/Traveling teachers/Homebound/Secretaries; Seed Grant; School Climate Grant
399 Other Contracted Services	-	6,000	1,000	12,300	E-rate contracts; Seed Grant; Catalyst Grant; School Climate Grant
432 Library Books/Media	13,868	15,417	14,945	13,200	Library Books
435 Office Supplies	297	-	-	-	
499 Other Supplies & Materials	3,250	3,700	3,071	10,413	Misc supplies as needed (Walmart, Quill, etc) Testing Supplies & Mat'ls; K-2 report cards; Grades/Plan books; Catalyst Grant; School Climate
524 Staff Development	25,275	36,158	34,450	37,403	inservice training for all grade levels and supervisors, \$14,000 Schools allocations, Seed Grant \$5,000; School Climate
599 Other Charges	-	3,000	-	13,779	Seed Grant; School Climate
Total Regular Instruction	\$ 1,068,207	\$ 1,138,052	\$ 1,113,019	\$ 1,172,311	
72220 Special Education Program					
105 Supervisor/Director	\$ 73,115	\$ 74,143	\$ 74,143	\$ 75,776	1 employee
117 Career Ladder Program	1,000	1,000	1,000	1,000	
124 Psychological Personnel	-	-	-	-	
162 Clerical Personnel	80,868	85,697	85,697	87,573	3 Employees
189 Other Salaries & Wages	-	-	-	66,728	
201 Social Security	9,469	9,972	9,972	10,190	6.2% of Gross Salary
204 State Retirement	17,289	18,061	18,061	18,395	8.88% Cert / 13.22% Classified
207 Medical Insurance	19,396	23,300	23,000	23,118	Projected 9.2% Increase
209 Disability Insurance	675	703	698	718	support at .82% salary
212 Employer Medicare Liability	2,224	2,332	2,332	2,383	1.45% of Gross Salary
355 Travel	21,108	25,000	22,856	25,000	Homebound \$3K
499 Other Supplies & Materials	16,197	26,000	25,969	56,000	Toners, Protocols & Technology Mat'ls
524 Staff Development	29,789	20,000	17,918	20,000	
599 Other Charges	3,750	8,250	3,545	6,250	Document shredding, Marvel Clinic, Maint for audio trainers, repair for parts for CDC classrooms
Total Special Education	\$ 274,880	\$ 294,458	\$ 285,191	\$ 393,131	
72230 Vocational Education Program					
105 Supervisor/Director	\$ 34,951	\$ 35,392	\$ 35,400	\$ 35,844	1 employee
189 Other Salaries & Wages (Bus Driver)	2,266	2,244	1,300	-	Moved To Transportation
201 Social Security	2,160	2,333	2,275	2,222	6.2% of Gross Salary
204 State Retirement	4,567	4,651	4,652	4,739	8.88% Cert / 13.22% Classified
207 Medical Insurance	5,587	5,605	5,635	6,200	Projected 9.2% Increase
209 Disability Insurance	306	290	307	294	support at .82% salary
212 Employer Medicare Liability	543	546	532	520	1.45% of Gross Salary
336 Maintenance & Repair	3,691	900	600	3,000	Maint/Repair Voc Equipment
355 Travel	1,075	1,000	1,000	4,000	In-County Travel
399 Other Contracted Service	1,108	3,580	2,030	5,580	Copier Repair Contract, Health Student Drug Testing
524 Staff Development	2,529	2,100	2,100	2,000	Workshops & competitions

Fund #141		2010-2011	2011-2012	2011-2012	2012-2013	FURTHER EXPLANATION
Account No.	Account Description	Actual	Amended Budget	Estimated	Budget	
790	Other Equipment	-	6,500	6,355	-	
	Total Vocational Education	\$ 58,783	\$ 65,141	\$ 62,186	\$ 64,399	
72260 Adult Program						
105	Supervisor/Director	\$ 56,094	\$ 62,487	\$ 62,487	\$ 59,285	71600 & 72260 reimbursed at 68% .83% employee
189	Other Salaries/Wages	25,244	27,041	27,041	26,187	1 employee
201	Social Security	5,043	5,312	5,312	5,298	6.2% of Gross Salary
204	State Retirement	8,610	8,656	8,656	8,728	8.88% Cert / 13.22% Classified
207	Medical Insurance	9,782	11,370	11,370	11,648	Projected 9.2% Increase
209	Disability Insurance	211	247	247	215	support at .82% salary
212	Employer Medicare Liability	1,183	1,245	1,245	1,239	1.45% of Gross Salary
499	Other Supplies and Materials	-	-	-	85	
524	Staff Development	2,532	1,633	1,633	2,180	
599	Other Charges	64	5,500	5,500	-	Dollar General Grant
	Total Adult Education	\$ 108,763	\$ 123,491	\$ 123,491	\$ 114,865	
72310 Board of Education						
118	Secretary to the Board	\$ 1,185	\$ 1,646	\$ 800	\$ 1,097	Overtime rate *4 hrs per month
191	Board & Committee Members	31,200	31,200	31,200	31,200	8 positions
201	Social Security	1,625	2,036	1,984	2,002	6.2% of Gross Salary
204	Retirement	156	216	105	145	8.88% Cert / 13.22% Classified
212	Employer Medicare Liability	470	476	464	468	1.45% of Gross Salary
299	Other Fringe Benefits	93,392	129,500	116,500	140,850	38 Certified Retiree's Insurance & 3 Support Schools Activity Funds & Cafeteria Plate Counts
305	Audit Services	17,500	18,000	18,000	18,000	
320	Dues & Memberships	16,444	21,350	20,835	22,450	SACS, TSBA, NCTE, NMSA, ASCD, TSDC, Nat'l Clearing House
331	Legal Services	12,535	20,000	10,000	20,000	
399	Other Contracted Services	13,335	14,500	13,146	14,000	Employee drug testing, technical support, phone repairs, vaccines
499	Other Supplies & Mat	2,700	3,000	2,700	3,000	Report Cards K-5, Permanent Records, Inserts, grade/plan books, board docs
506	Liability Insurance	143,709	142,370	142,370	161,578	13.5% increase
508	Premium on Corporate Bonds	175	175	175	175	Director's Bond
510	Trustee's Commission	287,462	290,000	300,000	300,000	
513	Workman's Compensation Insurance	272,598	279,816	279,816	321,133	5% increase
524	Staff Development	7,291	8,000	8,500	8,000	
533	Criminal Investigation	7,380	10,000	8,560	10,000	Fingerprinting new employees & volunteers
599	Other Charges	4,136	3,500	3,000	3,500	Chamber, advertising, misc. charges
	Total Board of Education	\$ 913,293	\$ 975,785	\$ 958,155	\$ 1,057,599	
72320 Director of Schools						
101	County Official/Adm Office	\$ 109,108	\$ 110,551	\$ 110,551	\$ 113,315	1 Employee
103	Assistants	77,496	78,566	78,567	80,265	1 Employee
117	CEO Supplement	1,000	1,000	1,000	1,000	1 Employee
162	Clerical Personnel	26,873	29,181	29,184	23,920	1 Employee
201	Social Security	12,381	13,584	13,597	13,547	6.2% of Gross Salary
204	State Retirement	19,698	21,014	21,040	20,441	8.88% Cert / 13.22% Classified
207	Medical Insurance	13,870	13,660	13,659	20,383	Projected 9.2% Increase
209	Disability Insurance	1,120	1,144	1,123	1,125	support at .82% salary
212	Employer Medicare Liability	3,035	3,177	3,180	3,168	1.45% of Gross Salary
307	Communication	47,695	71,000	70,000	80,745	\$10,245 School Allocations, Reg & Cell Lines, school phones
320	Dues & Memberships	2,849	4,000	2,376	3,500	TOSS & TSBA
336	Maintenance & Repair	4,889	4,230	1,000	4,500	
348	Postal Charges	5,207	6,120	6,100	8,206	Stamps & Postage
355	Travel	427	1,000	100	500	
399	Other Contracted Service	3,786	3,500	-	3,500	MTR/Danka
435	Office Supplies	8,964	10,060	10,058	10,000	Letterhead/Envelopes/CO Office Supplies
499	Other Supplies	110	1,440	1,060	1,000	SWIS Subscription
524	Staff Development	2,650	5,000	2,527	4,000	
599	Other Charges	4,750	8,500	5,126	6,500	Bid Expenses, Job Postings, Misc Needs & Job Fairs
701	Administration Equipment	3,700	2,500	-	4,000	
	Total Director of Schools	\$ 349,608	\$ 389,227	\$ 370,248	\$ 403,616	

Fund #141		2010-2011	2011-2012	2011-2012	2012-2013	FURTHER EXPLANATION
Account No.	Account Description	Actual	Amended Budget	Estimated	Budget	
72410 Office of the Principal						
104	Principal(s)	\$ 698,440	\$ 728,576	\$ 725,092	\$ 751,802	11 Employees
117	Career Ladder Program	21,000	21,000	20,000	19,000	14 Employees
139	Assistant Principals	502,709	500,657	500,353	516,891	8 FT & 2 PT Employees
161	Secretary(s)	349,127	345,643	345,147	354,461	17 Bookkeepers & Secretaries
189	Other Salaries and Wages	43,901	44,592	44,592	46,122	3 Office Aides
195	Substitute Teacher (certified)	1,650	3,500	3,580	2,000	\$60 per day
198	Substitute Teacher (non-certified)	2,537	1,750	1,758	1,750	\$55 per day
201	Social Security	97,305	103,554	101,712	104,906	6.2% of Gross Salary
204	State Retirement	162,002	167,389	163,924	167,304	8.88% Cert / 13.22% Classified
207	Medical Insurance	228,571	240,410	234,757	252,890	Projected 9.2% Increase
209	Disability Insurance	3,260	3,323	3,171	3,285	support at .82% salary
212	Employer Medicare Liability	22,796	24,218	23,788	24,534	1.45% of Gross Salary
499	Other Supplies & Materials	6,332	10,000	400	10,000	Mat'ls for Evaluations
Total Office of the Principal		\$ 2,139,630	\$ 2,194,612	\$ 2,168,274	\$ 2,254,945	
72520 Human Resources						
162	Clerical Personnel	\$ 66,774	\$ 67,816	\$ 67,818	\$ 69,224	2 employees
201	Social Security	4,140	4,205	4,205	4,292	6.2% of Gross Salary
204	State Retirement	8,727	8,911	8,911	9,151	8.88% Cert / 13.22% Classified
207	Medical Insurance	8,760	11,255	11,254	11,772	Projected 9.2% Increase
209	Disability Insurance	545	556	556	568	support at .82% salary
212	Employer Medicare Liability	979	983	983	1,004	1.45% of Gross Salary
399	Other Contracted Services	5,297	9,000	6,130	11,000	Lease and Copier coverage, Pre-employment Drug Testing
499	Other Supplies and Materials	445	800	70	-	Employee handbooks
524	Staff Development	1,922	2,000	1,500	2,000	Registrations/travel exp. For meetings
701	Administration Equipment	1,842	4,000	3,146	3,000	
Total Human Resources		\$ 99,431	\$ 109,526	\$ 104,573	\$ 112,011	
72610 Operation of the Plant						
160	Guards	\$ 24,117	\$ 24,492	\$ 24,491	\$ 25,584	1 Employee
166	Custodial Personnel	834,661	888,234	878,630	901,329	35 F/T & 9 P/T employees
189	Other Salaries & Wages	39,430	97,963	88,707	102,857	2.25 F/T employee
198	Substitutes (non-certified)	1,246	5,000	2,650	5,000	\$55 per day
201	Social Security	54,803	62,973	61,658	64,156	6.2% of Gross Salary
204	State Retirement	107,275	132,805	130,675	136,136	8.88% Cert / 13.22% Classified
207	Medical Insurance	166,312	175,400	177,309	191,603	Projected 9.2% Increase
209	Disability Insurance	6,880	8,288	6,794	8,444	support at .82% salary
210	Unemployment Compensation	4,291	8,300	2,500	5,000	As Needed
212	Employer Medicare Liability	12,919	14,727	14,420	15,004	1.45% of Gross Salary
359	Disposal Fees	32,006	37,125	36,513	35,000	
399	Other Contracted Service	-	201,600	151,200	201,600	Energy Education
410	Custodial Supplies	175,838	190,000	190,000	190,000	
415	Electricity	1,433,301	1,379,907	1,261,006	1,380,000	4% increase on projected actuals
434	Natural Gas	146,777	161,875	95,000	125,000	3% increase on projected actuals
454	Water & Sewer	109,176	125,000	110,000	120,000	5% increase on projected actuals
499	Other Supplies & Materials	-	6,650	6,650	6,650	Energy Education
501	Boiler Insurance	9,103	9,392	9,392	10,607	5% increase
502	Building & Contents Insurance	165,847	183,094	183,094	193,241	5% increase
524	In-Service Staff Development	-	3,000	3,418	3,500	Energy Education
599	Other Charges	294	1,950	1,930	1,300	
720	Plant Operation Equipment	6,959	30,000	10,902	28,000	Buffers, mowers, etc.
Total Operation of Plant		\$ 3,331,235	\$ 3,747,775	\$ 3,446,940	\$ 3,750,011	
72620 Maintenance of Plant						
105	Supervisor/Director	\$ 53,040	\$ 58,000	\$ 58,005	\$ 62,484	1 Employee
161	Secretary(s)	25,288	-	-	-	1 Employee
167	Maintenance Personnel	523,142	516,100	481,000	494,702	16 Employees
189	Other Salaries & Wages	7,353	16,300	14,650	14,000	1 employee -- 1 hr./day & athletic fields upkeep
201	Social Security	36,042	36,605	34,327	35,414	6.2% of Gross Salary
204	State Retirement	75,205	76,751	70,825	73,660	8.88% Cert / 13.22% Classified
207	Medical Insurance	96,692	97,800	85,318	84,909	Projected 9.2% Increase
209	Disability Insurance	4,814	4,790	4,368	4,569	support at .82% salary
212	Employer Medicare Liability	8,503	8,561	8,028	8,282	1.45% of Gross Salary

Fund #141 Account Description No.	2010-2011 Actual	2011-2012 Amended Budget	2011-2012 Estimated	2012-2013 Budget	FURTHER EXPLANATION
307 Communication	1,788	3,000	1,200	1,600	Cellular Phones & internet line @ FCHS
329 Laundry Service	8,907	13,000	11,000	12,000	Uniforms & Rug Rentals
335 Maint & Repair Service Building	411,983	500,000	461,096	505,000	
336 Maint & Repair Service Equipment	14,639	17,745	18,717	17,200	
338 Maint & Repair Service Vehicle	11,802	20,000	12,500	12,000	
399 Other Contracted Services	113,638	80,000	75,600	75,000	Pest Control, Fire Ext, Bleachers, Elevators, Cranes, Lock/Key & Security
425 Gasoline	29,208	40,000	39,000	41,000	
499 Other Supplies & Materials	2,289	3,250	3,050	1,750	Walmart, Herald Chronicle
524 Staff Development	260	1,500	-	1,500	Maintenance Training
599 Other Charges	179	500	-	500	
701 Administration Equipment	782	2,000	750	1,000	
717 Maintenance Equipment	9,988	25,000	9,725	15,000	
Total Maintenance of Plant	\$ 1,435,542	\$ 1,520,902	\$ 1,389,159	\$ 1,461,570	
72710 Transportation					
105 Supervisor/Director	\$ 39,512	\$ 60,094	\$ 60,094	\$ 61,395	75% of Transportation Director
146 Bus Drivers	176,963	186,877	171,748	177,150	10 County Bus Drivers & Summer School
189 Other Salaries & Wages	5,161	6,264	6,251	19,328	1 position
198 Substitute (non-certified)	5,767	9,000	8,750	7,000	\$55 per day
201 Social Security	13,630	16,569	15,304	16,422	6.2% of Gross Salary
204 State Retirement	27,498	31,868	28,828	31,426	8.88% Cert / 13.22% Classified
207 Medical Insurance	38,417	45,101	45,559	54,479	Projected 9.2% Increase
209 Disability Insurance	1,352	1,649	1,290	1,611	support at .82% salary
212 Employer Medicare Liability	3,209	3,875	3,579	3,841	1.45% of Gross Salary
307 Communication	3,731	5,000	2,500	3,000	Cellular Phones Bus Drivers & Director
315 Contracts with Vehicle Owners	1,316,528	1,337,593	1,337,593	1,485,038	No raise; mileage added to 3 routes
315 Fuel Supplement	97,351	181,690	161,483	154,305	Based on Average \$5 per gallon
338 Maint & Repair Service-Vehicle	94,549	100,475	97,064	110,000	Maint & Repairs to County owned Buses
355 Travel	-	25	7	25	
399 Other Contracted Services	14,907	19,500	12,586	20,716	Pre-Employment Testing, Random Drug/Alcohol tests, Post Accident, CDL Physicals, Fire Extinguishers, STC Bus Driver \$6,600; Seed Grant \$616
425 Gasoline	59,291	75,067	75,000	100,967	Fuel for County Buses/Director, Seed Grant 1047
450 Tires & Tubes	10,763	20,000	20,000	20,000	
499 Other Supplies & Materials	95	7,190	208	500	School Bus Forms & Copier Machine Supplies
511 Vehicle Insurance (contracted bus drivers)	21,600	21,600	21,600	21,600	Insurance for contracted buses 5% increase
524 Staff Development	1,189	3,500	1,200	2,250	ASMS/TAPT/State Training, Bus Drivers Training
599 Other Charges	170	2,410	3,115	2,500	Tags & Inspections
701 Administration Equipment	1,658	-	-	250	Toner
729 Transportation Equipment	100,220	150,000	147,773	150,000	Special Ed Bus
Total Transportation	\$ 2,033,561	\$ 2,285,347	\$ 2,221,532	\$ 2,443,803	
72810 Central and Other					
105 Supervisor/Director	\$ 81,954	\$ 83,269	\$ 83,269	\$ 85,347	1 Employee
162 Clerical Personnel	34,828	35,542	35,538	36,073	1 Employee
189 Other Salaries & Wages	173,367	212,742	207,373	224,286	6 Employees
201 Social Security	16,810	20,556	20,223	21,434	6.2% of Gross Salary
204 State Retirement	37,977	43,566	42,860	45,702	8.88% Cert / 13.22% Classified
207 Medical Insurance	33,506	40,601	39,734	42,078	Projected 9.2% Increase
209 Disability Insurance	2,425	2,719	2,557	2,835	support at .82% salary
212 Employer Medicare Liability	3,964	4,808	4,730	5,013	1.45% of Gross Salary
299 Other Fringe Benefits	3,000	-	-	-	Educ. Reimb. For 260 day employees
317 Data Processing	11,561	11,561	11,561	11,561	County Software agreement
355 Travel	2,338	3,000	3,000	7,500	Technology Travel in County gasoline
499 Other Supplies and Materials	8,645	24,400	24,362	11,500	Cable, switches, surge protectors, Virtual Environment
524 Staff Development	5,727	5,600	4,959	5,000	Technology In-Service
790 Other Equipment	42,895	153,500	151,285	80,000	Virtual Environment, Computers, Servers, Tools, Misc Equipment
Total Central & Other	\$ 458,997	\$ 641,864	\$ 631,451	\$ 578,329	

Fund #141		2010-2011	2011-2012	2011-2012	2012-2013	FURTHER EXPLANATION
Account No.	Account Description	Actual	Amended Budget	Estimated	Budget	
Total Support Services		\$ 13,922,678	\$ 15,187,225	\$ 14,530,040	\$ 15,518,020	
Non Instructional Services						
Community Services (ESP, Campora, Workforce, 73300 Meth Free Grant, Coordinated School Health)						Majority of line items are 100% reimbursed / Revenue #43511 & 43517 & 47210 & 46980 & 47590
105	Supervisor	\$ 113,750	\$ 120,233	\$ 120,233	\$ 104,515	Coordinated School Health, Campora, ESP Director
116	Teachers	50,460	51,251	51,251	52,532	Workforce Solution Teacher
189	Other Salaries & Wages	257,961	287,954	287,954	242,311	ESP Workers & 3 FT Coalition
201	Social Security	26,076	27,542	27,542	24,509	6.2% of Gross Salary
204	State Retirement	35,288	32,004	32,004	28,280	8.88% Cert / 13.22% Classified
207	Medical Insurance	22,249	26,534	26,534	19,830	Projected 9.2% Increase
209	Disability Insurance	863	1,018	1,018	283	support at .82% salary
212	Employer Medicare Liability	6,108	6,612	6,612	5,731	1.45% of Gross Salary
307	Communication	1,224	1,150	1,150	8,058	Telephones
355	Travel	4,901	4,550	4,550	10,492	
399	Other Contracted Services	27,625	61,959	61,959	71,500	Bus Drivers, CPR Training, Contracts w/Sheriff's Dept, EUDL Grant, etc
422	Food Supplies	10,699	12,100	12,100	12,100	
499	Other Supplies & Materials	88,798	103,478	103,478	95,053	WalMart, snacks, health supplies
524	Staff Development	30,394	38,725	38,725	12,400	
599	Other Charges	126,907	109,901	109,901	57,927	Workforce Incentives/ESP field trips, DFC Grant
790	Other Equipment	-	-	-	-	
Total Community Services		\$ 803,303	\$ 885,011	\$ 885,011	\$ 745,521	
73400 Early Childhood Education (Preschool Program)						Reimbursed Revenue Code 46515 & 48990 (Pre-School Programs)
105	Supervisor	\$ 33,218	\$ 33,682	\$ 33,682	\$ 34,418	0.5 Employees
116	Teachers	515,383	535,945	535,945	553,331	12 Employees
163	Aides	294,157	306,416	306,416	312,061	21 Employees
189	Other Salaries & Wages	15,660	15,911	15,911	16,245	50% employee
195	Substitute (certified)	420	1,000	1,000	1,000	
198	Substitute (non-certified)	3,990	4,200	4,200	4,200	
201	Social Security	51,014	55,036	55,036	56,795	6.2% of Gross Salary
204	State Retirement	90,348	94,249	94,249	95,488	8.88% Cert / 13.22% Classified
207	Medical Insurance	151,380	155,035	155,035	162,914	Projected 9.2% Increase
209	Disability Insurance	2,435	2,700	2,700	2,692	support at .82% salary
212	Employer Medicare Liability	11,936	12,876	12,876	13,283	1.45% of Gross Salary
355	Travel	1,212	1,195	1,195	5,000	
399	Other Contracted Services	1,219	3,550	3,550	3,000	
499	Other Supplies & Materials	81,360	79,898	79,898	54,252	
524	Staff Development	5,829	14,598	14,598	10,000	
599	Other Charges	-	840	840	840	
790	Other Equipment	53,020	15,000	15,000	12,000	
Total Early Childhood Education		\$ 1,312,581	\$ 1,332,131	\$ 1,332,131	\$ 1,337,519	
Total Non Instructional Services		\$ 2,115,884	\$ 2,217,142	\$ 2,217,142	\$ 2,083,040	
Capital Outlay						
76100 Regular Capital Outlay						
308	Consultants	\$ -	\$ 15,000	\$ 15,000	\$ -	
399	Other Contracted Services	-	-	-	-	
706	Building Construction	705,645	23,050	23,050	-	
799	Other Capital Outlay	81,699	60,000	40,000	325,000	
Total Capital Outlay		\$ 787,344	\$ 98,050	\$ 78,050	\$ 325,000	
82130 Principal on Debt						
602	Principal on Notes	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	Payment on Huntland's Lighting Note
610	Principal on Capital Leases	154,619	194,773	194,773	199,393	Principal on Excel Lighting
Total Education Principal on Debt		\$ 179,619	\$ 219,773	\$ 219,773	\$ 199,393	

Fund #141 Account Account Description No.	2010-2011 Actual	2011-2012 Amended Budget	2011-2012 Estimated	2012-2013 Budget	FURTHER EXPLANATION
82230 Interest on Debt					
604 Interest on Notes	\$ 1,928	\$ 579	\$ 579	\$ -	Interest on Huntland's Lighting Note Interest on Excel Lighting
611 Interest on Capital Leases	35,254	33,800	33,800	29,181	
Total Education Interest on Debt	\$ 37,182	\$ 34,379	\$ 34,379	\$ 29,181	
82330 Other Debt Services					
620 Contribution to Primary Government	\$ 760,000	\$ 760,000	\$ 760,000	\$ 510,000	Educ Debt \$500K FCHS, \$260K Bond 3M Issuance less \$250K (1st of 4 yrs \$1M)
Total Debt Service	\$ 760,000	\$ 760,000	\$ 760,000	\$ 510,000	
Total Expenditures	\$ 40,877,973	\$ 44,417,436	\$ 42,514,104	\$ 44,256,177	
99000 OTHER USES					
99100 Transfers Out					
590 Transfer to Other Funds	\$ 159,034	\$ 308,534	\$ 308,534	\$ 2,094	
Total Other Uses	\$ 159,034	\$ 308,534	\$ 308,534	\$ 2,094	
Total Expenditures and Other Uses	\$ 41,037,007	\$ 44,725,970	\$ 42,822,638	\$ 44,258,272	
Over (Under) Estimated Expend. & Other Uses	\$ 2,273,357	\$ (2,428,240)	\$ (496,441)	\$ (2,194,210)	
Estimated Beginning Fund Balance July 1	\$ 4,400,996	\$ 5,361,600	\$ 5,361,600	\$ 5,071,515	
Encumbrance Liquidations	\$ 54,553	\$ 116,758	\$ 116,758	\$ -	
Audit Adjustments	\$ (1,156,860)	\$ 300,044	\$ 300,044	\$ -	
Reserve for ARC funding of OPEB	\$ (210,446)	\$ (210,446)	\$ (210,446)	\$ (210,446)	
Estimated Ending Fund Balance June 30	\$ 5,361,600	\$ 3,139,716	\$ 5,071,515	\$ 2,666,859	

Fund # 143	2010-2011	2011-2012	2011-2012	2012-2013	FURTHER EXPLANATION
Account No. Account Description	Actual	Amended Budget	Estimated	Budget	
Estimated Revenues					
OPERATION OF NON INSTRUCTIONAL SERVICES					
Food Service Revenue					
43521 LUNCH PAYMENTS STUDENTS	\$ 683,802	\$ 690,000	\$ 663,976	\$ 636,138	
43522 LUNCH PAYMENTS ADULTS	70,456	64,000	65,284	64,796	
43523 INCOME FROM BREAKFAST	61,109	71,000	70,401	59,400	
43524 SPECIAL MILK SALES	11,473	-	-	-	
43525 A LA CARTE SALES	371,406	440,000	463,366	461,377	
44110 INTEREST	8,182	5,500	5,251	5,500	
44170 MISCELLANEOUS REFUNDS	15,130	-	5,100	-	
46520 SCHOOL FOOD SERVICE	32,222	32,754	31,242	32,754	
47111 USDA REIMB LUNCH	1,259,118	1,420,000	1,466,189	1,471,583	
47112 USDA Commodities Reporting		166,922	166,922	166,922	
47113 USDA REIMB BREAKFAST	513,672	450,000	472,799	467,100	
47114 USDA OTHER (FFV Grant)	82,782	63,550	45,266	-	
47115 USDA Food Service Equipment	-	25,227	22,949	-	
Total Estimated Revenue & Other Sources	\$ 3,109,352	\$ 3,428,953	\$ 3,478,745	\$ 3,365,570	
Estimated Expenditures					
73100 Food Service Expenditures					
105 Supervisor/Director	\$ 65,386	\$ 61,479	\$ 61,017	\$ 62,484	1 Employee
162 Clerical Personnel	57,019	35,000	31,936	28,893	2 Employees
165 Cafeteria Personnel	850,613	905,710	850,000	910,000	
189 Other Salaries & Wages (Subs)	49,737	35,000	22,086	22,000	
196 In-Service Training (Perfect Attend Incent)	-	1,875	500	1,875	\$125 per perfect attendance
201 Social Security	59,523	66,096	56,750	63,566	6.2% of Gross Salary
204 State Retirement	122,378	132,419	112,000	132,382	6.42% Cert / 11.71% Classified
207 Medical Insurance	248,267	241,985	210,448	220,000	Projected 0% Increase
209 Disability Insurance	7,476	9,200	6,684	8,200	.82% Classified
210 Unemployment Compensation	4,506	4,000	2,800	4,000	As Needed
212 Employer Medicare Liability	14,038	15,519	13,500	14,866	1.45% of Gross Salary
307 Communication	4,525	5,000	4,300	5,000	
336 Maint & Repair Service Equipment	6,897	20,000	15,723	20,000	
355 Travel	6,117	10,000	4,600	8,000	
399 Other Contracted Services	12,779	12,000	19,847	30,000	
421 Food Preparation Supplies	5,021	25,000	1,959	10,000	
422 Food Supplies	1,206,778	1,504,436	1,296,093	1,465,000	
435 Office supplies	5,583	5,000	200	3,500	
469 Commodities Reporting	-	166,922	166,922	166,922	
499 Other Supplies & Materials	36,808	92,223	84,536	50,000	
524 In-Service/Staff Develop	5,742	10,000	5,516	10,000	
599 Other Charges	4,287	19,000	2,561	5,000	
710 Food Service Equipment	326	185,227	161,958	70,000	
Total Expenditures Food Services	\$ 2,773,806	\$ 3,563,091	\$ 3,131,936	\$ 3,311,688	
Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ 335,546	\$ (134,138)	\$ 346,809	\$ 53,882	
PY Encumbrance Adjustment	\$ 54,180				
Estimated Beginning Fund Balance 7/1	\$ 612,241	\$ 1,001,967	\$ 1,001,967	\$ 1,348,776	
Estimated Ending Fund Balance 6/30	\$ 1,001,967	\$ 867,829	\$ 1,348,776	\$ 1,402,658	

General Debt Service Fund # 151

Fund #151		2010-2011	2011-2012	2011-2012	2012-2013		
Account No.	Account Description	Actual	Budgeted	Estimated	Budgeted		
ESTIMATED REVENUES							
40000 LOCAL TAXES							
40100 County Property Taxes							
40110	Current Property Taxes	\$ 822,219	\$ 832,213	\$ 839,713	\$ 880,133	Represents \$ 0.1073	
40120	Trustee's Collection - Prior Year	26,506	25,000	25,000	25,000		
40125	Trustee's Collection - Bankruptcy	179	175	475	475		
40130	Clerk & Master Collections - Prior Year	13,652	13,000	15,000	15,000		
40140	Interest and Penalty	4,233	4,200	4,540	4,600		
40150	Pick-up Taxes	-	-	-	-		
40161	Payments in Lieu of Taxes - TVA	417	425	425	425		
40162	Payments in Lieu of Taxes - Local Utilities	2,573	2,575	3,155	4,000		
40163	Payments in Lieu of Taxes - Others	3,020	3,100	4,450	5,000		
40200 COUNTY LOCAL OPTION TAXES							
40250	Litigation Tax -- General	82,662	90,000	90,000	90,000		
40266	Litigation Tax - Jail or Workhouse	-	-	-	-		
40300 STATUTORY LOCAL TAXES							
40320	Bank Excise Tax	3,864	5,000	3,000	4,000		
TOTAL LOCAL TAXES		\$ 959,325	\$ 975,687	\$ 985,758	\$ 1,028,633		
41000 LICENSES AND PERMITS							
41140	Cable TV Franchise	3,962	4,200	4,200	4,200		
TOTAL LICENSES AND PERMITS		\$ 3,962	\$ 4,200	\$ 4,200	\$ 4,200		
TOTAL ESTIMATED REVENUES		\$ 963,287	\$ 979,887	\$ 989,958	\$ 1,032,833		
ESTIMATED OTHER SOURCES							
49500	Other Loans Issued	\$ -	\$ -	\$ -	\$ -	Hwy 200,000, Co Gen 281,330	
49800	Transfers In	556,435	901,257	981,257	651,330	Jail Courthouse Fund 170,000	
Total Estimated Revenues & Other Sources		\$ 1,519,722	\$ 1,881,144	\$ 1,971,215	\$ 1,684,163		
ESTIMATED EXPENDITURES							
82100 Principal on Debt							
82110 General Government							
601	Principal on Bonds	\$ 1,201,970	\$ 1,272,671	\$ 1,272,670	\$ 1,311,400	Id Board Land	
602	Principal on Notes	52,341	54,786	59,185	57,542		
612	Principal on Other Loans	-	-	-	-		
82200 Interest on Debt							
82210 General Government							
603	Interest on Bonds	460,939	417,530	417,539	371,404	Id Board Land	
604	Interest on Notes	37,746	35,301	38,409	32,546		
613	Interest on Other Loans	-	-	-	-		
82300 Other Debt Service							
82310 General Government							
510	Trustee's Commission	19,114	20,000	18,900	20,000		
606	Other Debt Issuance Charges	-	8,000	-	8,000		
699	Other Debt Service	1,500	1,600	750	1,500		
TOTAL GEN. GOV'T DEBT SERVICE		\$ 1,773,610	\$ 1,809,888	\$ 1,807,453	\$ 1,802,392		
TOTAL ESTIMATED EXPENDITURES		\$ 1,773,610	\$ 1,809,888	\$ 1,807,453	\$ 1,802,392		
Excess of estimated revenues over (under) estimated expenditures		\$ (253,888)	\$ 71,256	\$ 163,762	\$ (118,229)		
OTHER FINANCING SOURCES (Uses)							
Transfers Out		-	-	-	-		
TOTAL OTHER FINANCING SOURCES (Uses)		\$ -	\$ -	\$ -	\$ -		
ESTIMATED FUND BALANCE JULY 1		1,094,800	840,912	840,912	1,004,674		
ESTIMATED ENDING FUND BALANCE JUNE 30		\$ 840,912	\$ 912,168	\$ 1,004,674	\$ 886,445		

Fund #156		2010-2011	2011-2012	2011-2012	2012-2013	
Account No.	Account Description	Actual	Budgeted	Estimated	Requested	
ESTIMATED REVENUES						
40000 LOCAL TAXES						
40100 County Property Taxes						
40110	Current Property Taxes	\$ 1,726,658	\$ 1,372,320	\$ 1,387,120	\$ 1,762,727	Represents \$0.2149
40120	Trustee's Collection - Prior Year	55,467	53,000	48,200	48,200	
40125	Trustee's Collection - Bankruptcy	375	300	1,000	1,000	
40130	Clerk & Master Collections - Prior Year	28,683	26,000	26,000	26,000	
40140	Interest and Penalty	8,883	9,000	9,000	9,000	
40150	Pick-Up Taxes	-	-	-	-	
40161	Payments in Lieu of Taxes - TVA	877	925	925	925	
40162	Payments in Lieu of Taxes - Local Utilities	5,399	5,403	5,403	5,403	
40163	Payments in Lieu of Taxes - Other (Nissan)	550,594	550,000	540,000	540,000	
40200 County Local Option Taxes						
40210	Local Option Sales Tax	9,363	50,000	320,000	320,000	
40300 Statutory Local Taxes						
40320	Bank Excise Tax	8,119	10,000	7,000	7,000	
TOTAL LOCAL TAXES		\$ 2,394,418	\$ 2,076,948	\$ 2,344,648	\$ 2,720,255	
41000 LICENSES AND PERMITS						
41140	Cable TV Franchise	8,324	8,823	8,823	8,823	
TOTAL LICENSES AND PERMITS		\$ 8,324	\$ 8,823	\$ 8,823	\$ 8,823	
TOTAL ESTIMATED REVENUES		\$ 2,402,742	\$ 2,085,771	\$ 2,353,471	\$ 2,729,078	
ESTIMATED OTHER SOURCES						
48000 OTHER GOVERNMENTS & CITIZENS						
48130	Contributions (Board of Education)	\$ 760,000	\$ 760,000	\$ 760,000	\$ 510,000	260K & 500K Capital (250K MOE 1 of 4)
49800 OPERATING TRANSFERS						
49400	Refunding Debt Issued	\$ -	\$ -	\$ 3,495,000	\$ -	Refund from School Debt Issuance
49410	Premiums on Debt Issued	-	-	89,324	-	
49500	Other Loans Issued	-	-	-	-	
49800	Transfers In	-	-	-	-	
TOTAL OPERATING TRANSFERS		\$ -	\$ -	\$ 3,584,324	\$ -	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		\$ 3,162,742	\$ 2,845,771	\$ 6,697,795	\$ 3,239,078	
ESTIMATED EXPENDITURES						
82100 Principal on Debt						
82130 Education						
601	Principal on Bonds	\$ 2,360,000	\$ 2,400,000	\$ 2,400,000	\$ 2,480,000	
612	Principal on Other Loans	-	-	-	-	
82200 Interest on Debt						
82230 Education						
603	Interest on Bonds	906,272	836,243	834,877	685,948	
613	Interest on Other Loans Payable	-	-	-	-	
82300 Other Debt Service						
82330 Education						
510	Trustee's Commission	\$ 41,839	\$ 45,000	\$ 35,000	\$ 45,000	
605	Underwriter's Discount	-	-	-	-	
606	Other Debt Issuance Charges	-	10,000	23,250	10,000	
699	Other Debt Service	502	1,000	750	1,000	
TOTAL EDUCATION DEBT SERVICE		\$ 3,308,613	\$ 3,292,243	\$ 3,293,877	\$ 3,221,948	

Fund #156 Account Description No.	2010-2011 Actual	2011-2012 Budgeted	2011-2012 Estimated	2012-2013 Requested	
99000 OTHER USES					
130 Underwriter's Discount	\$ -	\$ -	\$ 29,708	\$ -	
TOTAL OTHER USES	\$ -	\$ -	\$ 29,708	\$ -	
99100 OPERATING TRANSFERS					
510 Transfer to Other Funds	\$ -	\$ -	\$ -	\$ -	
TOTAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	
99300 PAYMENTS TO REFUNDED DEBT ESCROW AGENT					
699 Other Debt Service	\$ -	\$ -	\$ 3,531,366	\$ -	
TOTAL PAYMENTS TO REFUNDED DEBT ESCROW AGENT	\$ -	\$ -	\$ 3,531,366	\$ -	
TOTAL ESTIMATED EXPENDITURES	\$ 3,308,613	\$ 3,292,242	\$ 6,854,949	\$ 3,221,948	
EXCESS ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENDITURES	\$ (145,871)	\$ (446,471)	\$ (157,155)	\$ 17,130	
ESTIMATED FUND BALANCE JULY 1	\$ 3,033,421	\$ 2,887,550	\$ 2,887,550	\$ 2,730,396	
ESTIMATED ENDING FUND BALANCE JUNE 30	\$ 2,887,550	\$ 2,441,079	\$ 2,730,396	\$ 2,747,526	

Inter-fund Transfers from Fiscal Year 2012

Annual Federal Projects Operating \$100K Transfer Request

\$100,000 from the School General Fund to the School Federal Projects to help with Cash flow issues Board of Education approved June 2011. County Commission approved June 27th, 2011. Transferred from School General Fund, \$100,000, 7/1/11 to School Federal Projects on 6/29/12 Transferred back to School General Fund. See copies attached.

Race to the Top Federal Projects Operating \$200K Transfer Request

Actually only \$50,000 was transferred from the School General Fund to the School Federal Projects to help with Cash flow issues. The Board of Education approved June 2011. County Commission approved June 27th, 2011. Transferred from School General Fund, \$50,000, 2/29/12 to School Federal Projects on 6/30/12 Transferred back to School General Fund. See copies attached.

Account Analysis (Sub Fund Order)
 JULY 01, 2011 Thru JUNE 30, 2012

142 SCHOOL FEDERAL PROJECTS
 11140 CASH WITH TRUSTEE

999 TRANSFERING CASH ACCT

Fnd-Funct-Obj	Sub Cost Fnd-Centr-Obj	Sub	Transaction Type Number	Date	Description	Debit Amount	Credit Amount	Balance
142-11140-	-999			07/01/2011	Beginning Balance			0.00
142-11140-	-999		CR 6498	07/01/2011	Annual Operating Transfer	100,000.00	0.00	100,000.00
					Month-End Balance	100,000.00	0.00	100,000.00
142-11140-	-999			02/01/2012	Beginning Balance			100,000.00
142-11140-	-999		CR 6994	02/29/2012	TRANSFERS IN	50,000.00	0.00	150,000.00
					Month-End Balance	50,000.00	0.00	150,000.00
142-11140-	-999			06/01/2012	Beginning Balance			150,000.00
142-11140-	-999		CD 42012118	06/29/2012	FRANKLIN CO BOE GENERAL	0.00	150,000.00	0.00
					Month-End Balance	0.00	150,000.00	0.00
					Ending Balance	150,000.00	150,000.00	0.00
Total Beginning Balance For Sub Fund: 142-11140- -999-						-		-
Thru Sub Fund: 142-11140- -999-						-		0.00
Total Ending Balance For Sub Fund: 142-11140- -999-						-		-
Thru Sub Fund: 142-11140- -999-						-		0.00

49800 TRANSFERS IN

142-49800-	-999			07/01/2011	Beginning Balance			0.00
142-49800-	-999		CR 6498	07/01/2011	Annual Operating Transfer	0.00	100,000.00	100,000.00-
					Month-End Balance	0.00	100,000.00	100,000.00-
142-49800-	-999			02/01/2012	Beginning Balance			100,000.00-
142-49800-	-999		CR 6994	02/29/2012	TRANSFERS IN	0.00	50,000.00	150,000.00-
					Month-End Balance	0.00	50,000.00	150,000.00-
					Ending Balance	0.00	150,000.00	150,000.00-
Total Beginning Balance For Sub Fund: 142-49800- -999-						-		-
Thru Sub Fund: 142-49800- -999-						-		0.00
Total Ending Balance For Sub Fund: 142-49800- -999-						-		-
Thru Sub Fund: 142-49800- -999-						-		150,000.00-

99100 TRANSFERS OUT
 590 TRANSFERS TO OTHER FUNDS

142-99100-590-999				06/01/2012	Beginning Balance			0.00
142-99100-590-999			CD 42012118	06/29/2012	FRANKLIN CO BOE GENERAL	150,000.00	0.00	150,000.00

Account Analysis (Sub Fund Order)
 JULY 01, 2011 Thru JUNE 30, 2012

142 SCHOOL FEDERAL PROJECTS
 99100 TRANSFERS OUT
 590 TRANSFERS TO OTHER FUNDS

999 TRANSFERING CASH ACCT

Fnd-Funct-Obj-Fnd-Centr-Obj	Sub Cost	Sub	Transaction	Date	Description	Debit Amount	Credit Amount	Balance
					Month-End Balance	150,000.00	0.00	150,000.00
					Ending Balance	150,000.00	0.00	150,000.00
					Total Beginning Balance For Sub Fund: 142-99100-590-999-	-		
					Thru Sub Fund: 142-99100-590-999-	-		0.00
					Total Ending Balance For Sub Fund: 142-99100-590-999-	-		
					Thru Sub Fund: 142-99100-590-999-	-		150,000.00
	Month	Sub	Fnd Fnd					
Beginning:	07 JULY	2011	142-999					
Ending:	06 JUNE	2012	142-999					

* End of Report: FRANKLIN CO FINANCE *

Inter-fund Transfers for Fiscal Year 2013

Please see the CT-0253 forms and Certified Resolutions

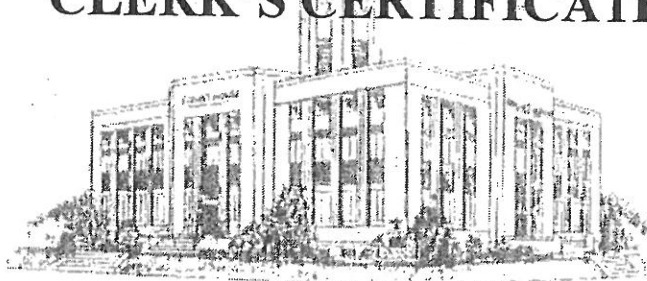
Annual Federal Projects Operating \$100K Transfer Request

\$100,000 from the School General Fund to the School Federal Projects to help with Cash flow issues Board of Education approved June 2012. County Commission approved June 18, 2012. Transferred from School General Fund, \$100,000, 7/31/12 to School Federal Projects. See copies attached.

Race to the Top Federal Projects Operating \$100K Transfer Request

\$100,000 from the School General Fund to the School Federal Projects to help with Cash flow issues for the Race to the Top Program. Board of Education approved June 2012. County Commission approved June 18, 2012. No Transfer has taken place yet from School General Fund, it will not be transferred unless necessary. We only transferred \$50K last fiscal year. We were able to manage the payroll claims pretty well. See copies attached.

CLERK'S CERTIFICATE

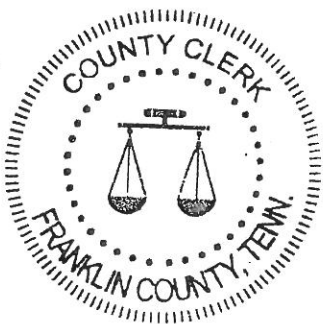


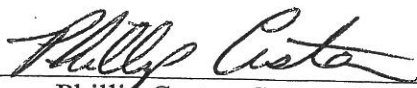
I, Phillip Custer, County Clerk of Franklin County, Tennessee hereby certify that the attached document is a true and correct copy of:

**RESOLUTION 81-0611 TO AMEND THE GENERAL PURPOSE SCHOOL BUDGET AND THE
FEDERAL PROJECTS BUDGET OF FRANKLIN COUNTY, TENNESSEE
FOR FISCAL YEAR 2011-2012 (\$100,000.00)**

This resolution was adopted at a meeting of the Franklin County Board of Commissioners on June 20, 2011 and is recorded on file in my office in Commissioners Minute Book 24, page 176.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 27th day of June 2011.




Phillip Custer, County Clerk
of Franklin County, Tennessee

**RESOLUTION #81-0611
A RESOLUTION TO AMEND THE
GENERAL PURPOSE SCHOOL BUDGET AND THE FEDERAL PROJECTS BUDGET
OF FRANKLIN COUNTY, TENNESSEE
FOR FISCAL YEAR 2011-2012**

WHEREAS, the School Federal Projects Fund had a cash overdraft for fiscal year ending June 30, 2006, and

WHEREAS, the cash overdraft is the result of Federal reimbursements not being received in a timely manner, thereby creating a cash flow problem, and

WHEREAS, the most efficient and effective method to resolve this problem is to transfer operating capital from the General Purpose School Fund to the Federal Projects Fund to cover cash flow needs, and

WHEREAS, the Finance Department has reviewed the cash flow issue and recommends a transfer of \$100,000 to alleviate this problem.

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

TRANSFER FROM (Beginning of Year)

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

TRANSFER TO (Beginning of Year)

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

TRANSFER FROM (End of Year)


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

TRANSFER TO (End of Year)

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

BE IT FURTHER RESOLVED that this amendment be effective immediately upon passage, the public welfare requiring it.


Eddie Clark, Chairman of the Commission


Richard Stewart, Franklin County Mayor

ATTEST:

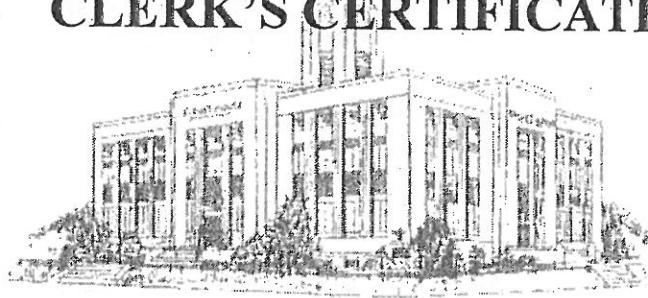

Phillip Custer, County Clerk

RESOLUTION SPONSORED BY: DeMatteo & Clark

MOTION TO ADOPT Wert SECOND BY Riddle

VOTES: AYES 14 NAYS 0 DECLARATION: Approved

CLERK'S CERTIFICATE

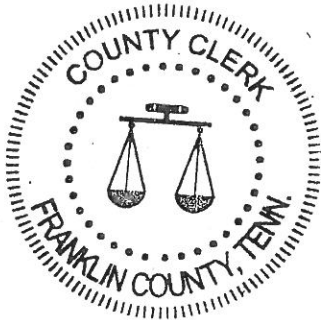


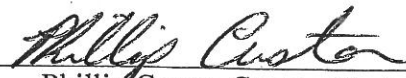
I, Phillip Custer, County Clerk of Franklin County, Tennessee hereby certify that the attached document is a true and correct copy of:

**RESOLUTION 8m-0611 TO AMEND THE GENERAL PURPOSE SCHOOL BUDGET AND THE
FEDERAL PROJECTS BUDGET OF FRANKLIN COUNTY, TENNESSEE
FOR FISCAL YEAR 2011-2012 (\$200,000.00)**

This resolution was adopted at a meeting of the Franklin County Board of Commissioners on June 20, 2011 and is recorded on file in my office in Commissioners Minute Book 24, page 177.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 27th day of June 2011.




Phillip Custer, County Clerk
of Franklin County, Tennessee

**RESOLUTION #8m-0611
A RESOLUTION TO AMEND THE
GENERAL PURPOSE SCHOOL BUDGET AND THE FEDERAL PROJECTS BUDGET
OF FRANKLIN COUNTY, TENNESSEE
FOR FISCAL YEAR 2011-2012**

WHEREAS, the School Federal Projects Fund had a cash overdraft for fiscal year ending June 30, 2006, and

WHEREAS, the cash overdraft is the result of Federal reimbursements not being received in a timely manner, thereby creating a cash flow problem, and

WHEREAS, the State of Tennessee has received a federal award from the "Race to the Top Program", and Franklin County Schools is a recipient of those funds, it presents an even greater fund balance issue with Federal Projects Fund, and

WHEREAS, the most efficient and effective method to resolve this problem is to transfer operating capital from the General Purpose School Fund to the Federal Projects Fund to cover cash flow needs, and

WHEREAS, the Finance Department has reviewed the cash flow issue and recommends an additional transfer of \$200,000 to alleviate this problem.

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

TRANSFER FROM (Beginning of Year)

141-39000	General Purpose School – Fund Balance	\$200,000.00	
141-99100-590	Operating Transfers		\$200,000.00

TRANSFER TO (Beginning of Year)

142-49800	School Federal Projects – Transfers In	\$200,000.00	
142-34990	School Fed. Projects – Reserved for Other Gen. Purposes		\$200,000.00

TRANSFER FROM (End of Year)

142-34990	Schools Federal Projects – Reserved for Other	\$200,000.00	
142-99100-590	Operating Transfers		\$200,000.00

TRANSFER TO (End of Year)


141-49800	General Purpose School- Transfers In	\$200,000.00	
141-39000	General Purpose School – Fund Balance		\$200,000.00

BE IT FURTHER RESOLVED that this amendment be effective immediately upon passage, the public welfare requiring it.


Eddie Clark, Chairman of the Commission


Richard Stewart, Franklin County Mayor

ATTEST:

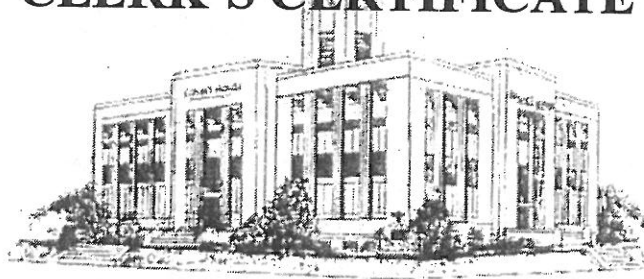

Phillip Custer, County Clerk

RESOLUTION SPONSORED BY: DeMatteo & Clark

MOTION TO ADOPT Wert SECOND BY Riddle

VOTES: AYES 14 NAYS 0 DECLARATION: Approved

CLERK'S CERTIFICATE



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

**RESOLUTION 8d-0612 TO AMEND THE GENERAL PURPOSE SCHOOL BUDGET
AND THE FEDERAL PROJECTS BUDGET OF FRANKLIN COUNTY, TENNESSEE
FOR FISCAL YEAR 2012-2013**

This resolution was adopted at a regular session meeting of the Franklin County Board of Commissioners on June 18, 2012 and is recorded on file in my office in Commissioners Minute Book 25, page 234. Witness my hand and official seal, at office in Winchester, Tennessee, this the 14th day of August 2012.




Phillip Custer, County Clerk
of Franklin County, Tennessee

RESOLUTION 8d-0612

**A RESOLUTION TO AMEND THE
GENERAL PURPOSE SCHOOL BUDGET AND THE FEDERAL PROJECTS BUDGET
OF FRANKLIN COUNTY, TENNESSEE
FOR FISCAL YEAR 2012-2013**

WHEREAS, the School Federal Projects Fund had a cash overdraft for fiscal year ending June 30, 2006, and

WHEREAS, the cash overdraft is the result of Federal reimbursements not being received in a timely manner, thereby creating a cash flow problem, and

WHEREAS, the most efficient and effective method to resolve this problem is to transfer operating capital from the General Purpose School Fund to the Federal Projects Fund to cover cash flow needs, and

WHEREAS, the Finance Department has reviewed the cash flow issue and recommends a transfer of \$100,000 to alleviate this problem.

WHEREAS, all interfund loans require prior approval from the State of Tennessee, Division of Local Finance.

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

TRANSFER FROM (Beginning of Year)

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

TRANSFER TO (Beginning of Year)

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

TRANSFER FROM (End of Year)


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

TRANSFER TO (End of Year)

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

BE IT FURTHER RESOLVED that this amendment be effective immediately upon passage for the preceding fiscal year and a copy be sent to the Division of Local Finance for written confirmation of approval preceding the action, for the public welfare demanding it on this the 18TH day of June 2012.


Eddie Clark, Chairman of the Commission


Richard Stewart, Franklin County Mayor

Attest:

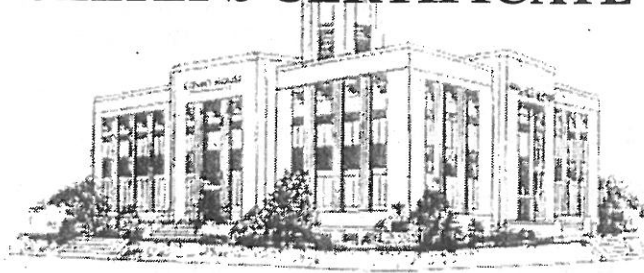
Phillip Custer, County Clerk

RESOLUTION SPONSORED BY: _____ Clark & Hill _____
MOTION TO ADOPT Fuller **SECOND BY** Goodman

VOTES: AYES 16 NAYS 0 PASS — ABSTAIN —

DECLARATION: Approved

CLERK'S CERTIFICATE



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

RESOLUTION 8e-0612 TO AMEND THE GENERAL PURPOSE SCHOOL BUDGET AND THE FEDERAL PROJECTS BUDGET OF FRANKLIN COUNTY, TENNESSEE FOR FISCAL YEAR 2012-2013 "RACE TO THE TOP PROGRAM"

This resolution was adopted at a regular session meeting of the Franklin County Board of Commissioners on June 18, 2012 and is recorded on file in my office in Commissioners Minute Book 25, page 236. Witness my hand and official seal, at office in Winchester, Tennessee, this the 14th day of August 2012.




Phillip Custer, County Clerk
of Franklin County, Tennessee

RESOLUTION 8e-0612

**A RESOLUTION TO AMEND THE
GENERAL PURPOSE SCHOOL BUDGET AND THE FEDERAL PROJECTS BUDGET
OF FRANKLIN COUNTY, TENNESSEE
FOR FISCAL YEAR 2012-2013**

WHEREAS, the School Federal Projects Fund had a cash overdraft for fiscal year ending June 30, 2006, and

WHEREAS, the cash overdraft is the result of Federal reimbursements not being received in a timely manner, thereby creating a cash flow problem, and

WHEREAS, the State of Tennessee has received a federal award from the "Race to the Top Program", and Franklin County Schools will be a recipient of those funds, it will present an even greater fund balance issue with Federal Projects Fund, and

WHEREAS, the most efficient and effective method to resolve this problem is to transfer operating capital from the General Purpose School Fund to the Federal Projects Fund to cover cash flow needs, and

WHEREAS, the Finance Department has estimated the cash flow issue and recommends an additional transfer of \$100,000 to alleviate this problem.

WHEREAS, all interfund loans require prior approval from the State of Tennessee, Division of Local Finance.

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

TRANSFER FROM (Beginning of Year)

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

TRANSFER TO (Beginning of Year)

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

TRANSFER FROM (End of Year)

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

TRANSFER TO (End of Year)

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


BE IT FURTHER RESOLVED that this amendment be effective immediately upon passage for the preceding fiscal year and a copy be sent to the Division of Local Finance for written confirmation of approval preceding the action, for the public welfare demanding it on this the 18th day of June 2012.



Eddie Clark, Chairman of the Commission



Richard Stewart, Franklin County Mayor

Attest: 
Phillip Custer, County Clerk

RESOLUTION SPONSORED BY: Clark & Hill
 MOTION TO ADOPT Finney SECOND BY Snead
 VOTES: AYES 16 NAYS 0 PASS — ABSTAIN —
 DECLARATION: Approved

Supplemental Information Concerning Cash Flow and Interfund Transfer
from School General Fund School Federal Projects

Regular Federal Programs Fund 142 (Resolution 8d-0912)

Race To The Top 142-581 (Resolution 8e-0612)

Fiscal Year 2012-13	Federal Projects Projected Revenue	Federal Projects Projected Expenses	Beginning Balance	Fiscal Year 2012-13	Federal Projects Projected Revenue	Federal Projects Projected Expenses	Beginning Balance
6/30 Transfer Back to School Gen Fund 141	\$ 100,000	\$ 100,000	\$ 15,050	6/30 Transfer Back to School Gen Fund 141	\$ 50,000	\$	\$ 3,397
7/1/12 Balance				7/1/12 Balance			
7/1/12 Transfer in from School Gen Fund 141	\$ 100,000		115,050	7/1/12 Transfer in from School Gen Fund 141 (When funds are requisitioned)	\$ 100,000	\$	103,397
July	-	15,750	99,300	July	64,328	3,500	164,225
August	55,000	45,000	109,300	August	11,322	19,581	155,966
September	200,000	200,000	109,300	September	53,898	3,000	206,864
October	200,000	200,000	109,300	October	6,000	3,000	209,864
November	200,000	200,000	109,300	November	20,136	130,000	100,000
December	200,000	200,000	109,300	December			100,000
January	200,000	200,000	109,300	January			100,000
February	200,000	200,000	109,300	February			100,000
March	200,000	200,000	109,300	March			100,000
April	200,000	200,000	109,300	April			100,000
May	200,000	200,000	109,300	May			100,000
June	595,000	595,000	109,300	June			100,000
	\$ 2,450,000	\$ 2,455,750	\$ 103,550		\$ 155,684	\$ 159,081	\$ 100,000
6/30 Transfer Back to School Gen Fund 141		\$ 100,000	\$ 3,550	6/30 Transfer Back to School Gen Fund 141 (When reimbursement is received from State)	\$ 100,000		\$ 0
6/30/13 Balance				6/30/13 Balance			

Due to the nature of Federal Programs, Franklin County, TN handles Cash Flow issues as such. July 1st, there is a check cut from the School Gen. Fund for \$100K for cash flow purposes for the fiscal yr. A check is then cut on June 30th from the Federal Projects fund annually back to the School General Fund. This is approved by resolution form upon passage of the Board of Education and County Commission, then a certified resolution sent to the Division of Local Finance.

This federal project is a grant that is in addition to the normal federal projects. It was felt that we needed a separate resolution for this grant due to a large capital expenditures for this grant alone. Last year we only transferred \$50,000, we try not to transfer any funds, but we watch and time expenses as responsibly as possible. Federal Programs are reimbursement programs and there are needs to transfer funds to cover up front expenses. This grant is intended to be amended and expended this fiscal year.

**Franklin County Government
Capital Improvements Program Status
Fiscal Year 2013**

Project Title: Courthouse Fire Alarm & Ceiling Project

Project Description: Install Fire Alarm and Repair Ceiling at the Courthouse on the Square

Project Begin Date: October 20, 2011

Estimated Ending Date: November 30, 2012

Initial Loan Specifications: N/A

Expenditure Status: Bid was opened October 25, 2011, Total project estimated to cost to \$230,214 with project management fees. Total spent to date 8/13/12 far \$145,711.28.

Project Title: Franklin County School \$3M Bond Series 2011 Capital Project

Project Description: Cafeteria remodeling at Broadview & Clark Memorial Schools, Roofing Projects at Rock Creek, North Middle, Clark Memorial and South Middle and Technology Projects at all schools. Awning needs are being assessed as well.

Project Begin Date: December 2008

Ending Date: October 2011

Initial Loan Specifications: \$3,000,000 Fixed Rate Bonds with SunTrust December 17, 2008
Obligation Beginning 2009 Obligation ending 2022

Expenditure Status: As of June 2011 - \$3,000,000 expended.

Franklin County School General Fund Capital Project

Project Title: Sewanee Elementary School Foundation Project
Project Description: Foundation and wall settling causing a water issue
Project Begin Date: October 2012
Ending Date: June 2013
Initial Loan Specifications: N/A, budgeted \$250K
Expenditure Status: \$0.00

Project Title: FCHS Agricultural Learning Center Project
Project Description: Building a training facility for vocational students adjacent to the FCHS.
Project Begin Date: August 7, 2012
Ending Date: June 2013
Initial Loan Specifications: N/A, Grant proceeds of \$100K, In-kind proceeds of \$23K
Bid item opened in July.
Expenditure Status: \$0.00