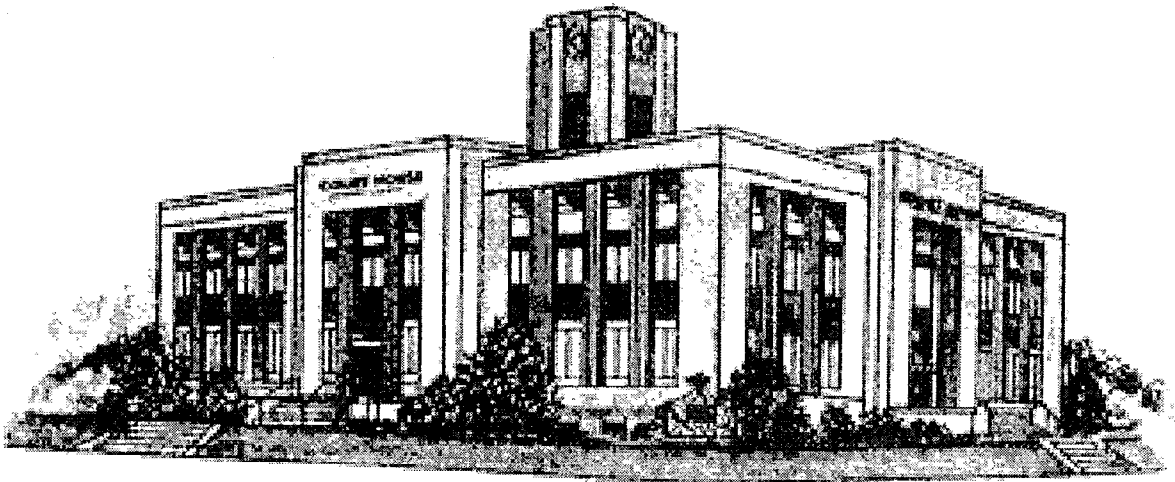


# **Budget Document for the Year Ending June 30, 2011**

## **Franklin County, Tennessee**

Approved September 1, 2010



**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, 2011**

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CLERK'S CERTIFICATE - True Copy

STATE OF TENNESSEE, FRANKLIN COUNTY

*I, Phillip Custer, County Clerk of said Franklin County, do hereby certify that the attached document is a true and perfect copy of:*

**A Resolution Making Appropriations for the Various Funds, Departments,  
Institutions, Offices and Agencies of Franklin County, Tennessee  
for the Year Beginning July 1, 2010 and Ending June 30, 2011**

*This resolution is recorded in Commissioners Minute Book 23, pages 58-63.*

*Witness my hand and official seal, at office in Winchester, Tennessee, this the 20<sup>th</sup> day of  
September, 2010.*

  
County Clerk

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,  
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FRANKLIN  
COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2010 AND  
ENDING JUNE 30, 2011**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee assembled in special called session on the 1st day of September, 2010, 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, 2010 and ending June 30, 2011 according to the following schedule:

<b>General Fund</b>	
County Commission	\$ 241,030
Beer Board	550
County Mayor	156,427
County Attorney	8,900
Election Commission	259,924
Register of Deeds	295,783
Planning	176,443
County Buildings	775,540
Other General Administration - IT	29,150
Property Assessor	442,944
County Trustee	287,955
County Clerk	500,181
Finance Department	580,110
Circuit Court	879,302
General Sessions Court	280,206
Drug Court Program	61,604
Chancery Court	190,194
Juvenile Court	98,726
Judicial Commissioners	137,266
Other Administration of Justice	30,000
Probation Services	96,414
Sheriff's Department	2,870,224
Administration of the Sex Offender	13,757
Jail	1,593,868
Community Reentry Program	437
Juvenile Services	18,000
Civil Defense	140,497
Rescue Squad	40,610
Consolidated Communications	764,524
County Coroner	34,900
Public Safety Grants	75,222
Local Health Center	36,000
Rabies & Animal Control	209,487
Children's Special Services	2,683
Other Local Health Services	109,904
Regional Mental Health Center	9,000
Appropriation to State	27,963
General Welfare Assistance	17,775
Litter Control	77,304

Other Public Health & Welfare	169
Senior Citizen's Assistance	27,440
Parks and Fair Boards	47,436
Agriculture Extension	97,679
Soil Conservation	72,477
Industrial Development	178,024
Other Economic & Community Development	425,056
Veterans Services	17,286
Other Charges	617,256
Contributions to Agencies	63,126
ARRA GRANT # 2 - Drug Court	50,000
ARRA GRANT # 4 - Community Reentry	55,000
ARRA GRANT # 5 - Community Reentry	268,398
Transfers Out	277,435

Total General Fund	\$	13,767,589
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**Library Fund**

Libraries	\$	262,277
Other Charges		30,037
Transfers Out		80,000

Total Library Fund	\$	372,314
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**Solid Waste/Sanitation Fund**

Sanitation Education/Information	\$	2,500
Convenience Centers		247,542
Transfer Stations		1,086,446
Post closure Care Cost		12,000
Other Charges		78,225
Transfers Out		3,803

Total Solid Waste/Sanitation Fund	\$	1,430,516
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**Local Purpose(Rural Fire) Fund**

Fire Prevention & Control	\$	453,150
Other Charges		9,500

Total Local Purpose (Rural Fire) Fund	\$	462,650
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**Drug Control Fund**

Drug Enforcement	\$	69,850
Other Charges		500

Total Drug Control Fund	\$	70,350
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**Highway/Public Works Fund**

Administration	\$	312,990
Highway & Bridge Maintenance		788,783
Operation & Maintenance of Equipment		318,110
Quarry Operations		295,374
Other Charges		259,447
Capital Outlay		342,500
Principal on Debt		55,778

Interest on Debt		13,968
Transfers Out		403,803
<b>Total Highway/Public Works Fund</b>	<b>\$</b>	<b>2,790,751</b>
<b>General Debt Service Fund</b>		
General Government Debt Service	\$	1,800,236
<b>Total General Debt Service Fund</b>	<b>\$</b>	<b>1,800,236</b>
<b>Education Debt Service Fund</b>		
Education Debt Service	\$	3,337,273
Transfers Out		1,500,000
<b>Total Education Debt Service Fund</b>	<b>\$</b>	<b>4,837,273</b>
<b>General Purpose School Fund</b>		
<b>Instruction</b>		
Regular Instruction	\$	19,562,626
Alternative School		154,760
Special Education		3,479,328
Vocational Education		1,500,484
Student Body Education		124,213
Adult Education		13,454
<b>Support Services</b>		
Attendance		206,299
Health Services		342,032
Other Support Services		1,130,134
Regular Instruction		1,097,413
Special Education		256,559
Vocational Education		57,701
Adult Education		106,568
Board of Education		949,825
Director of Schools		381,745
Office of the Principal		2,122,868
Human Resources		100,462
Operation of the Plant		3,748,477
Maintenance of Plant		1,536,677
Transportation		2,161,428
Central and Other		460,022
<b>Non-Instructional Services</b>		
Food Service		-
Community Services		635,217
Early Childhood Education		1,257,462
<b>Capital Outlay</b>		<b>671,434</b>
<b>Debt Service</b>		<b>932,130</b>
<b>Transfers Out</b>		<b>5,206</b>
<b>Total General Purpose School Fund</b>	<b>\$</b>	<b>42,994,526</b>

**Central Cafeteria Fund**  
**Non-Instructional Services**  
Food Service

\$ 3,057,628

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Total Central Cafeteria Fund

\$ 3,057,628

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

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

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

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

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

SECTION 4. BE IT FURTHER RESOLVED that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages or remuneration of each officer, employee or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2011. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

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

SECTION 6. BE IT FURTHER RESOLVED that the County Executive and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2010-11 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, 2011.

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



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

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

SECTION 10. BE IT FURTHER RESOLVED that the delinquent County Property taxes for the year 2008 and prior years and the interest and penalty thereon collected during the year ending June 30, 2011 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2009. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 11. BE IT FURTHER RESOLVED that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and shall be of no effect at the end of the year at June 30, 2011.

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

SECTION 13. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2010. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 1st day of September, 2010.

**CLERK'S CERTIFICATE - True Copy**

**STATE OF TENNESSEE, FRANKLIN COUNTY**

*I, Phillip Custer, County Clerk of said Franklin County, do hereby certify that the attached document is a true and perfect copy of:*

**Resolution Fixing the Tax Levy in Franklin County, Tennessee  
for the Fiscal Year Beginning July 1, 2010**

*This resolution is recorded in Commissioners Minute Book 23, pages 64-65.*

*Witness my hand and official seal, at office in Winchester, Tennessee, this the 20<sup>th</sup> day of September, 2010.*

  
\_\_\_\_\_  
County Clerk

**RESOLUTION FIXING THE TAX LEVY IN  
FRANKLIN COUNTY, TENNESSEE  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2010**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee, assembled in special called session on this 1<sup>st</sup> day of September, 2010, that the combined property tax rate for Franklin County, Tennessee for the fiscal year beginning July 1, 2010 shall be \$2.2336 inside the cities of Winchester and Tullahoma and the town of Sewanee, \$2.3843 within the remaining cities, and \$2.4661 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	\$0.8157	\$0.8157	\$0.8157
Library	0.0300	0.0300	0.0300
Solid Waste/Sanitation	0.1507	0.1507	0.0000
Local Purpose Tax (Rural Fire)	0.0818	0.0000	0.0000
Highway/Public Works	0.0400	0.0400	0.0400
General Purpose School	1.0379	1.0379	1.0379
General Debt Service	0.1000	0.1000	0.1000
Education Debt Service	0.2100	0.2100	0.2100
Total	\$2.4661	\$2.3843	\$2.2336

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 2010.

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

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

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

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

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

SECTION 9. BE IT FURTHER RESOLVED that the revenue from two (2) cents of property tax allocated to the Highway/Public Works Fund 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 1<sup>st</sup> day of September, 2010.

Franklin County, Tennessee  
 Summary Statement of Proposed Operations  
 For the Year Ending June 30, 2011

Fund	Estimated	Beginning	Reserves	Estimated	Estimated	Transfers In	Total Estimated	Total Estimated	Transfers	Total	Estimated	Estimated	Net Effect
	Beginning	7/1/2010	7/1/2010	Beginning	Revenue	Funds	Available	Expenditures	Out	Appropriations	6/30/2011	Ending Fund	Balance
	Fund	Balance		Available			Funds				Reserves	without	Fund
				Funds								Reserves	Balance
General	\$ 6,340,612	\$ 618,667	\$ 6,959,279	\$ 13,146,580	\$ 87,606	\$ 20,193,465	\$ 13,493,712	\$ 277,435	\$ 13,771,147	\$ 6,422,318	\$ 5,803,652	\$ (536,961)	
Library Fund	19,493	-	19,493	298,429	115,000	432,922	292,314	80,000	372,314	60,610	60,610	41,116	
Solid Waste/Sanitation	381,291	-	381,291	1,329,619	-	1,710,910	1,426,713	3,803	1,430,516	280,395	280,395	(100,896)	
Local Purpose Tax	88,113	-	88,113	465,054	-	553,167	462,650	-	462,650	90,517	90,517	2,404	
Drug Control	18,709	-	18,709	57,750	-	76,459	70,350	-	70,350	6,109	6,109	(12,600)	
Highway/Public Works	475,982	-	475,982	2,433,045	8,500	2,917,527	2,386,948	403,803	2,790,751	126,776	126,776	(349,206)	
General Purpose School	3,636,633	202,124	3,838,757	41,324,026	-	45,162,783	42,229,320	765,206	42,994,526	2,168,257	1,966,133	(1,670,500)	
Central Cafeteria	577,824	-	577,824	3,000,596	-	3,578,420	3,057,628	-	3,057,628	520,792	520,792	(57,032)	
General Debt Service	1,094,801	-	1,094,801	971,130	552,435	2,618,366	1,800,236	-	1,800,236	818,130	818,130	(276,671)	
Education Debt Service	2,966,206	-	2,966,206	2,355,336	2,260,000	7,581,542	3,337,273	1,500,000	4,837,273	2,744,270	2,744,270	(221,937)	
<b>Total</b>	<b>\$ 15,599,664</b>	<b>\$ 820,791</b>	<b>\$ 16,420,455</b>	<b>\$ 65,381,565</b>	<b>\$ 3,023,541</b>	<b>\$ 84,825,561</b>	<b>\$ 68,557,144</b>	<b>\$ 3,030,247</b>	<b>\$ 71,587,391</b>	<b>\$ 13,238,174</b>	<b>\$ 12,417,384</b>	<b>\$ (3,182,283)</b>	

2010 Assessments Based upon Estimated Assessed Value of:

<b>Value of the tax penny \$82,743</b>	\$ 857,439,970	Common Rate
	\$ 592,580,518	Solid Waste
	\$ 461,840,346	Rural Fire

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 3.50%	Net Estimated Collection of Taxes
General	0.8157	6,994,138	244,795	6,749,343
Library	0.0300	257,232	9,003	248,229
Solid Waste/Sanitation *	0.1507	893,019	31,256	861,763
Local Purpose Tax **	0.0818	377,785	13,222	364,563
Highway/Public Works	0.0400	342,976	12,004	330,972
General Purpose School	1.0379	8,899,369	311,478	8,587,892
General Debt Service	0.1000	857,440	30,010	827,430
Education Debt Service	0.2100	1,800,624	63,022	1,737,602
	<u>\$2.4661/2.3843</u>			
<b>Total</b>	<b>2.2336</b>	<b>\$ 20,422,583</b>	<b>\$ 714,790</b>	<b>\$ 19,707,793</b>

**Total Outside Cities \$ 2.4661**

**Total Cities Except Sewanee, Winchester, Tullahoma 2.3843 (Solid Waste)**

**Total Sewanee, Winchester, Tullahoma 2.2336 (Solid Waste & Rural Fire)**

**2010**

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

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

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION	
Account No.	Account Description	Actual	Estimated	Budget		
<b>Estimated Revenues and Other Sources</b>						
<b>40000 LOCAL TAXES</b>						
<b>40100 County Property Taxes</b>						
40110	Current Property Tax	\$ 5,899,619	\$ 5,945,703	\$ 6,749,343	Represents \$0.8157	
40120	Trustee's Collections - Prior Year	126,212	155,967	130,000		
40125	Trustee's Collections - Bankruptcy	-	428	450		
40130	Circuit/Clerk & Master Collections - Prior Year	84,059	75,612	75,000		
40140	Interest and Penalty	22,717	26,433	23,000		
40161	Payments in Lieu of Taxes - TVA	3,461	3,675	4,000		
40162	Payments in Lieu of Taxes - Local Utilities	21,521	16,979	17,000		
40163	Payments in Lieu of Taxes - Other	16,524	19,552	19,500		
<b>40200 COUNTY LOCAL OPTION TAXES</b>						
40210	Local Option Sales Tax	-	-	-		Moved Couthouse Fund into Co Gen
40250	Litigation Tax - General	96,465	94,821	95,000		
40266	Litigation Tax - Jail, Workhouse, Courthouse	-	1,594	27,500		
40270	Business Tax	239,666	248,940	248,000		
40290	Other County Local Option Taxes	-	-	-		
<b>40300 STATUTORY LOCAL TAXES</b>						
40320	Bank Excise Tax	54,344	34,073	35,000		
40330	Wholesale Beer Tax	228,165	219,077	220,000		
40350	Interstate Telecommunications Tax	2,879	2,056	2,100		
40390	Other Statutory Local Taxes	763	794	775		
<b>TOTAL LOCAL TAXES</b>		<b>\$ 6,796,395</b>	<b>\$ 6,845,705</b>	<b>\$ 7,646,668</b>		
<b>41000 LICENSES AND PERMITS</b>						
<b>41100 Licenses</b>						
41130	Animal Vaccination	\$ -	\$ -	\$ -		
41140	Cable TV Franchise	33,937	29,548	30,000		
<b>41500 Permits</b>						
41510	Beer Permits	4,177	4,326	4,250		
41520	Building Permits	28,255	24,945	25,000		
41590	Other Permits	2,940	3,375	3,350		
<b>TOTAL LICENSES AND PERMITS</b>		<b>\$ 69,309</b>	<b>\$ 62,194</b>	<b>\$ 62,600</b>		
<b>42000 FINES, FORFEITURES AND PENALTIES</b>						
<b>42100 Circuit Court</b>						
42110	Fines	\$ 21,664	\$ 14,136	\$ 15,000		
42120	Officers Costs	16,223	17,236	17,500		
42130	Game and Fish Fines	-	-	-		
42141	Drug Court Fees	2,427	1,750	1,800		
42150	Jail Fees	3,739	4,094	4,100		
42180	DUI Treatment Fines	3,362	2,716	2,800		
42190	Data Entry Fee - Circuit Court	2,764	2,414	2,400		
42191	Courtroom Security Fee	124	351	450		
<b>42200 Criminal Court</b>						
42230	Game and Fish Fines	-	-	-		
<b>42300 General Sessions Court</b>						
42310	Fines	38,560	34,140	34,000		
42320	Officers Costs	55,853	52,094	53,000		
42330	Game and Fish Fines	1,139	1,124	1,125		
42341	Drug Court Fees	5,494	4,313	4,300		
42350	Jail Fees	18,848	20,912	21,000		
42351	Interpreter Fee	-	-	-		
42380	DUI Treatment Fines	9,324	9,963	9,750		
42390	Data Entry Fee - General Sessions Court	6,004	5,514	5,500		
42391	Courtroom Security Fee	3,335	3,679	3,700		
<b>42400 Juvenile Court</b>						
42410	Fines	870	1,516	1,750		
42420	Officers Costs	2,269	3,645	3,800		
42430	Game and Fish Fines	-	225	250		
42490	Data Entry Fee - Juvenile Court	1,333	1,469	1,600		
42491	Courtroom Security Fee - Juvenile Court	24	8	50		
<b>42500 Chancery Court</b>						
42520	Officers Costs	2,616	2,445	2,400		
42530	Data Entry Fee - Chancery Court	758	610	600		

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
42600	Other Courts - In County				
42610	Fines	-	-	-	
42910	Proceeds from Confiscated Property	4,050	-	-	
42990	Other Fines, Forfeitures & Penalties	5,070	3,462	3,200	
	<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$ 205,850</b>	<b>\$ 187,816</b>	<b>\$ 190,075</b>	
43000	CHARGES FOR CURRENT SERVICES				
43100	General Service Charges				
43190	Other General Service Charges	\$ 8,650	\$ 3,192	\$ 4,000	
43300	Fees				
43350	Copy Fees	\$ 49	\$ 104	\$ 150	
43366	Greenbelt Application Late	400	450	400	
43370	Telephone Commissions	19,350	20,961	21,000	Inmate Phones
43380	Vending Machine Collections	250	-	-	
43392	Data Processing Fees - Register	16,894	14,786	14,800	
43393	Probation Fees	154,023	135,736	136,000	
43394	Data Processing Fees - Sheriff	5,555	5,106	5,150	
43395	Sex Offender Registration Fee - Sheriff	1,400	2,350	2,250	
43396	Data Processing Fees - County Clerk	2,504	2,320	2,320	New Fee
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>\$ 209,075</b>	<b>\$ 185,005</b>	<b>\$ 186,070</b>	
44000	OTHER LOCAL REVENUES				
44100	Recurring Items				
44110	Interest Earned	\$ -	\$ -	\$ -	
44120	Lease/Rentals	17,700	17,700	17,700	
44140	Sale of Maps	525	1,895	1,000	
44170	Miscellaneous Refunds	36,111	90,553	35,000	09/10 Included Unclaimed Property (67K)
44500	Nonrecurring Items				
44530	Sale of Equipment	-	5,505	6,500	
44540	Sale of Property	-	3,264	2,500	
44570	Contributions and Gifts	10,357	3,098	4,000	
44990	Other Local Revenues	16,580	12,278	14,000	Drug Court Fees & Ins Dividend
44990	Other Local Revenues - Fair	54,768	44,569	45,000	Fair & Horseshow Receipts
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 136,041</b>	<b>\$ 178,662</b>	<b>\$ 125,700</b>	
45000	FEES RECEIVED FROM COUNTY OFFICIALS				
45500	Fees in Lieu of Salary				
45510	County Clerk	\$ 299,703	\$ 298,715	\$ 299,000	
45520	Circuit Court Clerk	235,237	200,488	200,500	
45540	General Sessions Court Clerk	277,416	250,567	250,500	
45550	Clerk and Master	104,968	95,135	95,500	
45560	Juvenile Court Clerk	40,685	44,611	46,000	
45580	Register	198,739	177,209	178,000	
45590	Sheriff	11,329	9,978	10,000	
45610	Trustee	574,961	574,495	575,000	
	<b>TOTAL FEES REC'D FROM COUNTY OFFICIALS</b>	<b>\$ 1,743,038</b>	<b>\$ 1,651,196</b>	<b>\$ 1,654,500</b>	
46000	STATE OF TENNESSEE				
46100	General Government Grants				
46110	Juvenile Services Program	\$ 9,000	\$ 9,000	\$ 9,000	
46120	Airport Maintenance Program	13,434	-	-	Sewanee Airport
46160	State Reappraisal Grant	14,821	11,960	11,960	
46210	Law Enforcement Training Program	19,800	25,200	25,200	
46310	Health Department Programs	104,153	129,938	103,800	DGA Contract
46390	Other Health & Welfare Grants	-	540	-	Animal Control Grant
46400	Public Works Grants				
46430	Litter Program	28,246	36,851	36,851	
46800	Other State Revenues				
46820	Income Tax	131,010	271,514	200,000	
46830	Beer Tax	18,701	17,778	18,000	
46840	Alcoholic Beverage Tax	47,063	64,729	55,000	
46850	Mixed Drink Tax	10,400	1,817	2,000	
46851	State Revenue Sharing - TVA	960,612	971,341	874,207	
46915	Contracted Prisoner Boarding	731,465	502,775	600,000	
46960	Registrar's Salary Supplement	14,912	16,380	16,380	
46990	Other State Revenues	-	28	-	
	<b>TOTAL STATE OF TENNESSEE</b>	<b>\$ 2,103,617</b>	<b>\$ 2,059,850</b>	<b>\$ 1,952,398</b>	



Fund #101 Account No. Account Description	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	FURTHER EXPLANATION
<b>47000 FEDERAL GOVERNMENT</b>				
<b>47100 Federal Through State</b>				
47180 Community Development	\$ -	\$ 13,700	\$ 326,283	SCTTD Home Grant & CDBG Grant
47220 Civil Defense Reimbursement	29,000	29,000	29,000	
47230 Disaster Relief	-	4,911	36,406	Nashville May 2010 Flood
47235 Homeland Security Grants	51,103	131,078	74,022	2008 Homeland Security Grant
47301 ARRA GRANT # 1 - Summer Youth	-	42,427	-	
47302 ARRA GRANT # 2 - Drug Court	-	38,464	50,000	
47303 ARRA GRANT # 3 - Sheriff Annex	-	24,515	-	
47304 ARRA GRANT # 4 - Comm Reentry	-	46,313	55,000	
47305 ARRA GRANT # 5 - Comm Reentry	-	114,760	268,398	
47590 Other Federal through State	132,545	128,987	5,760	DARE, Drug Court (53330), Impaired Drivers (DRIVE)& Hwy Safety (SEWAN)
47680 Forest Service	643	-	-	
47990 Other Direct Federal Revenue	4,802	8,400	4,000	Inmate Social Security
<b>TOTAL FEDERAL GOVERNMENT</b>	<b>\$ 218,093</b>	<b>\$ 582,554</b>	<b>\$ 848,869</b>	
<b>48000 OTHER GOVERNMENTS &amp; CITIZENS</b>				
<b>48100 Other Governments</b>				
48110 Prisoner Board	\$ 10,989	\$ 5,618	\$ 8,000	
48130 Contributions	91,637	211,211	79,700	E-911, Sanders & Cities
48140 Contracted Services	89,607	-	-	
48610 Donations	1,700	107,500	56,000	Animal Control
48990 Other	67,352	55,299	56,000	BOE for SRO & Software
<b>TOTAL OTHER GOVERNMENTS &amp; CITIZENS</b>	<b>\$ 261,285</b>	<b>\$ 379,628</b>	<b>\$ 199,700</b>	
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 11,742,703</b>	<b>\$ 12,132,611</b>	<b>\$ 12,866,580</b>	
<b>49000 OTHER SOURCES</b>				
49100 Bonds Issued	\$ -	\$ -	\$ -	
49300 Capital Lease Issued	397,191	-	-	
49600 Proceeds from sale of Capital Assets	-	50,000	280,000	Finance & Gen Sessions Bldg
49800 Transfers In	7,606	6,550,260	87,606	Library, Hwy & Solid Waste
<b>TOTAL OTHER SOURCES</b>	<b>\$ 404,797</b>	<b>\$ 6,600,260</b>	<b>\$ 367,606</b>	
<b>TOTAL EST. REVENUES &amp; OTHER SOURCES</b>	<b>\$ 12,147,500</b>	<b>\$ 18,732,871</b>	<b>\$ 13,234,186</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>Estimated Expenditures</b>					
<b>51100 COUNTY COMMISSION</b>					
189	Other Salaries & Wages	\$ 4,489	\$ -	\$ -	
191	Board & Committee Fees	67,475	66,560	68,000	
201	Social Security	4,446	4,336	4,216	
212	Employer Medicare Liability	1,040	1,014	986	
305	Audit Services	14,612	11,781	12,500	
312	Contracts with Private Agencies	1,000	-	-	
320	Dues & Memberships	13,384	12,024	12,050	SCTDD, TCCA, TCSA, SCHRA, SMT, MLSP, UTSI, TPHA
331	Legal Services	5,797	35,869	10,000	Open Lawsuit & misc charges for services
332	Legal Notices	2,315	5,305	4,700	
355	Travel	988	1,128	1,500	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	5,000	6,899	-	Courthouse Safety Project Fees
435	Office Supplies	7,739	8,379	6,000	Includes copy/printer paper for all
508	Premiums on Corporate Surety Bonds	-	768	1,000	Surety Bonds
509	Refunds	8,351	1,205	1,000	Bldg. permits, tax refunds, etc.
524	In Service/Staff Development	870	280	500	Meeting Registrations & Contracted In-Service Staff Development
540	Tax Relief Program	79,885	84,101	84,000	Elderly low-income homeowners only
599	Other Charges	2,307	1,093	2,000	Miscellaneous
599	Other Charges - Bi-Centennial Fair	35,577	36,996	31,578	Bi-Centennial Fair
719	Office Equipment	4,450	-	1,000	
<b>TOTAL COUNTY COMMISSION</b>		<b>\$ 259,725</b>	<b>\$ 277,738</b>	<b>\$ 241,030</b>	
<b>51220 BEER BOARD</b>					
312	Contracts with Private Agencies	\$ -	\$ -	\$ -	Grant Gift through 2011/12
332	Legal Notices	153	67.02	300	Advertising
355	Travel	43	0	250	PerDiems, Mileage & Lodging, Etc
<b>TOTAL BEER BOARD</b>		<b>\$ 196</b>	<b>\$ 67</b>	<b>\$ 550</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>51300 COUNTY MAYOR</b>					
101	County Official	\$ 73,866	\$ 73,866	\$ 73,866	Elected - State Mandated
103	Assistant	32,529	32,844	35,138	1+1 position retiring
185	Educational Incentive -- Other County Employees	1,000	1,000	-	
186	Longevity	1,200	1,200	1,200	1 employee
187	Overtime Pay	2,525	2,143	106	
189	Other Salaries & Wages	12,035	1,355	-	
201	Social Security	7,534	6,863	6,847	
204	State Retirement	13,098	13,020	14,510	
206	Life Insurance	94	94	106	
207	Medical Insurance	10,927	11,374	16,726	
209	Disability Insurance	950	970	994	
210	Unemployment Compensation	189	127	108	1 FT
212	Employer Medicare Liability	1,763	1,605	1,602	
307	Communication	5,942	1,488	500	
320	Dues & Memberships	1,600	1,600	1,600	TACM
334	Maintenance Agreement	2,540	1,552	2,000	Great American Lease Copier
348	Postal Charges	376	264	300	
355	Travel	4,074	5,024	5,000	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	1,386	2,262	1,000	
508	Premium on Surety Bonds	239	175	240	
524	In Service/Staff Development	50	-	200	Meeting Registrations & Contracted In-Service Staff Development
711	Furniture & Fixtures	348	900	-	
719	Office Equipment	850	-	250	
<b>TOTAL COUNTY MAYOR</b>		<b>\$ 175,115</b>	<b>\$ 159,727</b>	<b>\$ 162,293</b>	
<b>51400 COUNTY ATTORNEY</b>					
320	Dues & Memberships	\$ 100	\$ 100	\$ 100	TCAA
331	Legal Services	8,400	8,400	8,400	
355	Travel	362	209	250	
524	In Service/Staff Development	150	150	150	TCAA Conference
<b>TOTAL COUNTY ATTORNEY</b>		<b>\$ 9,012</b>	<b>\$ 8,859</b>	<b>\$ 8,900</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>51500 ELECTION COMMISSION</b>					
101	County Official	\$ 57,559	\$ 57,559	\$ 57,559	Appointed - State Mandated
106	Deputy	29,963	27,486	29,901	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	1,000	1,850	1,000	
185	Educational Incentive -- Other County Employees	-	-	-	
186	Longevity	960	480	540	1 employee
187	Overtime Pay	3,861	3,074	1,496	
189	Other Salaries	16,469	13,627	17,680	2 part time
192	Election Commission	2,640	1,925	3,025	no change
193	Election Workers	49,493	24,015	55,026	2 Elections
201	Social Security	7,667	6,828	8,295	
204	State Retirement	10,858	9,338	11,892	
206	Life Insurance	94	94	94	2 full time
207	Medical Insurance	5,500	5,927	5,903	
209	Disability Insurance	777	705	810	
210	Unemployment Compensation	438	467	493	4 emp. + election workers
212	Employer Medicare Liability	1,794	1,597	1,940	
307	Communication	1,420	1,526	1,800	
317	Data Processing Services	26,406	18,025	26,000	Microvote and Local Gov't (2 Elections)
320	Dues & Memberships	225	214	225	TACEO
332	Legal Notices	4,412	3,580	6,000	2 Elections
334	Maintenance Agreements	1,597	1,368	1,720	Kardveyor & Copier
336	Maintenance & Repair -- Equipment	-	3,171	1,000	
348	Postal Charges	5,130	3,110	5,000	2 Elections
349	Printing	7,553	5,622	7,555	2 Elections
355	Travel	2,185	2,838	2,500	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	5,000	5,000	5,000	2 maintenance techs.
411	Data Processing Supplies	430	274	1,500	
435	Office Supplies	3,717	1,672	3,000	
499	Other Supplies & Materials	790	2,136	1,750	
508	Premiums on Corporate Surety Bonds	-	50	-	
524	In Service/Staff Development	1,220	1,353	1,220	Meeting Registrations & Contracted In-Service Staff Development
709	Data Processing Equipment	-	-	-	
719	Office Equipment	-	-	-	
<b>TOTAL ELECTION COMMISSION</b>		<b>\$ 249,157</b>	<b>\$ 204,911</b>	<b>\$ 259,924</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>51600 REGISTER OF DEEDS</b>					
101	County Official	\$ 63,954	\$ 63,954	\$ 63,954	Elected - State Mandated
106	Deputy(ies)	111,276	111,160	111,875	4 positions
169	Part Time Personnel	1,130	-	-	
185	Educational Incentive -- Other County Employees	4,000	4,000	3,550	
186	Longevity	2,340	2,520	2,700	
187	Overtime Pay	3,940	7,085	118	
201	Social Security	11,171	11,289	11,289	
204	State Retirement	22,009	22,099	23,926	
206	Life Insurance	234	234	234	
207	Medical Insurance	27,499	28,436	29,515	
209	Disability Insurance	1,517	1,563	1,600	
210	Unemployment Compensation	292	440	432	4 empl. not incl. elected official
212	Employer Medicare Liability	2,615	2,640	2,640	
307	Communication	1,250	1,127	1,000	
317	Data Processing Services	16,895	13,312	20,000	BSI - Offset by DP revenue
320	Dues & Memberships	637	637	1,000	COAT, TRA, MTRA
337	Maintenance & Repair -- Office Equipment	777	975	1,000	Copier Maint - MBM
348	Postal Charges	2,679	2,647	3,000	
355	Travel	1,555	1,659	1,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	7,144	3,500	4,000	Microfilming, Rebinding & Plat Scanning
435	Office Supplies	10,707	2,771	8,000	
508	Premium on Surety Bonds	164	100	200	
524	In Service/Staff Development	350	506	750	Meeting Registrations & Contracted In-Service Staff Development & Recert
711	Furniture & Fixtures	6,420	4,483	4,000	Plat Cabinet
<b>TOTAL REGISTER OF DEEDS</b>		<b>\$ 300,555</b>	<b>\$ 287,137</b>	<b>\$ 295,783</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>51720 PLANNING &amp; ZONING</b>					
103	Assistant(s)	\$ 49,411	\$ 49,609	\$ 20,537	1 position @ 32 hrs per wk
105	Supervisor/Director	53,014	53,014	53,014	Appointed - Co Salary Class
106	Deputy	-	-	32,907	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	1,000	1,000	1,000	
185	Educational Incentive -- Other County Employees	1,000	1,000	1,000	1 employee
186	Longevity	780	840	1,200	
189	Other Salaries & Wages	-	1,136	128	PT to fill in for FMLA
201	Social Security	6,458	6,542	6,807	
204	State Retirement	11,411	12,246	12,119	
206	Life Insurance	140	140	140	
207	Medical Insurance	5,500	5,687	5,903	
209	Disability Insurance	806	953	969	
210	Unemployment Compensation	265	350	324	
212	Employer Medicare Liability	1,511	1,530	1,592	
307	Communication	1,452	1,517	1,840	
309	Contracts with Government Agencies	11,250	11,250	11,250	TN Local Planning
320	Dues and Memberships	675	865	865	SCTHB, TBOA, ICC, TBOA, TAFP & MTCOA
332	Legal Notices	1,719	2,219	3,000	
334	Maintenance Agreement (Software)	1,100	1,100	1,100	ESRI (GIS)
337	Maintenance & Repair -- Office Equipment	2,775	2,580	2,580	GE & MTR
338	Maintenance & Repair -- Vehicle	2,276	204	1,000	
348	Postal Charges	988	925	2,000	Postage Increase
355	Travel	750	973	2,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	-	275	-	Microfilming
425	Gasoline	1,188	1,646	1,500	
432	Library Books/Media	329	277	460	
435	Office Supplies	8,219	3,475	5,000	Software Upgrade
508	Premiums on Corporate Surety Bonds	-	100	-	
524	In Service/Staff Development	750	214	3,900	Meeting Registrations & Contracted In-Service Staff Development
709	Data Processing Equipment	-	2,841	-	
<b>TOTAL PLANNING &amp; ZONING</b>		<b>\$ 164,767</b>	<b>\$ 164,510</b>	<b>\$ 174,135</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>51760 Geographical Information Systems</b>					
138	Computer Technician	\$ 5,747	\$ -	\$ -	Department moved to Property Assessor
169	Part-Time Personnel	-	-	-	
186	Longevity	-	-	-	
201	Social Security	352	-	-	
204	State Retirement	862	-	-	
206	Life Insurance	20	-	-	
207	Medical Insurance	448	-	-	
209	Disability Insurance	130	-	-	
210	Unemployment Compensation	84	-	-	
307	Communication	-	-	-	
320	Dues and Memberships	-	-	-	
334	Maintenance Agreement	-	-	-	
348	Postal Charges	-	-	-	
399	Other Contracted Services	-	-	-	
411	Data Processing Supplies	100	-	-	
425	Gasoline	-	-	-	
432	Library Books/Media	-	-	-	
435	Office Supplies	85	-	-	
709	Data Processing Equipment	2,370	-	-	
<b>TOTAL GIS</b>		<b>\$ 10,198</b>	<b>\$ -</b>	<b>\$ -</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>51800 COUNTY BUILDINGS</b>					
103	Assistants	\$ 123,058	\$ 127,137	\$ 140,084	7 positions
105	Supervisor/Director	28,508	28,508	28,508	Appointed - Co Salary Class
186	Longevity	1,260	1,980	2,220	
187	Overtime	12,741	10,142	979	
189	Other Salaries & Wages	-	29	300	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	9,956	10,070	10,670	
204	State Retirement	19,744	17,378	22,614	
206	Life Insurance	328	367	374	
207	Medical Insurance	38,240	39,880	47,224	
209	Disability Insurance	1,389	1,400	1,534	
210	Unemployment Compensation	490	878	864	
212	Employer Medicare Liability	2,331	2,355	2,495	
307	Communication	10,519	31,676	30,000	
334	Maintenance Agreement	10,038	3,831	3,800	ISP (Comcast)
335	Maintenance & Repair -- Buildings	46,407	82,123	88,500	Otis Elevator; Boiler Supply; Fire Ext Palmer Heat./Air & Buckman Lab
336	Maintenance & Repair -- Equipment	2,052	1,228	1,800	
338	Maintenance & Repair -- Vehicles	2,743	123	1,200	
347	Pest Control	8,696	3,440	9,000	Co Wide Annual Bid Item
351	Rentals	1,650	-	-	Moved to another line 335
359	Disposal Services	-	4,253	3,000	Justice Ctr
399	Other Contracted Services	32,843	10,884	13,000	Cleaning at Pavilion
410	Custodial Supplies	19,269	19,983	22,000	
425	Gasoline	2,080	3,253	2,600	
451	Uniforms	3,727	4,735	4,000	
452	Utilities	185,404	202,821	245,000	
499	Other Supplies/Materials	754	1,192	1,500	
524	In Service/Staff Development	-	95	250	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	127	23	150	
610	Principal on Capitalized Leases	-	35,636	56,032	Telecom-Security Lease Principal
611	Interest on Capitalized Leases	-	9,947	12,342	Telecom-Security Lease interest
706	Building Construction (Sheriff Annex 09/10)	-	55,274	-	
707	Building Improvements (Judicial Center 09/10)	113,294	372,948	18,500	EOC Floor
790	Other Equipment	-	-	-	
799	Other Capital Outlay	50,920	-	5,000	Fallen Hero's Monuments
<b>TOTAL COUNTY BUILDINGS</b>		<b>\$ 728,568</b>	<b>\$ 1,083,587</b>	<b>\$ 775,540</b>	



Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>51900 Other General Administration - IT</b>					
138	Computer Technician	\$ 36,185	\$ 36,116	\$ -	
186	Longevity	1,020	1,080	-	
187	Over-Time	808	17	-	
189	Other Salaries & Wages	-	69	-	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	2,340	2,272	-	
204	State Retirement	4,451	4,366	-	
206	Life Insurance	35	47	-	
207	Medical Insurance	5,500	5,687	-	
209	Disability Insurance	243	328	-	
210	Unemployment Compensation	70	110	-	
212	Employer Medicare Liability	547	531	-	
307	Communication	1,150	1,655	1,600	Verizon & Long Dist
334	Maintenance Agreement	2,653	1,299	1,600	Email Server, Archive
348	Postal Charges	-	-	-	
399	Other Contracted Services	880	1,745	2,500	Individual's Contracted Services
411	Data Processing Supplies	1,583	649	3,000	
425	Gasoline	139	-	-	
435	Office Supplies	193	167	250	
599	Other Charges	-	121	200	Freight & Misc Charges
709	Data Processing Equipment	8,792	20,437	20,000	Departments IT Maintains
<b>Total Other General Administration - IT</b>		<b>\$ 66,589</b>	<b>\$ 76,697</b>	<b>\$ 29,150</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>52300 PROPERTY ASSESSOR</b>					
101	County Official	\$ 63,954	\$ 63,954	\$ 63,954	Elected - State Mandated
106	Deputy(ies)	130,351	130,509	130,584	4 positions
185	Educational Incentive -- Other County Employees	6,000	6,000	5,550	6 employees
186	Longevity	3,480	3,780	4,020	
187	Overtime	3,095	3,957	-	
189	Other Salaries	49,305	49,316	49,402	2 positions
191	Board & Committee Fees	3,410	3,530	4,320	
201	Social Security	15,801	15,874	15,985	
204	State Retirement	30,481	30,155	33,312	
206	Life Insurance	328	328	328	
207	Medical Insurance	32,998	34,123	35,418	
209	Disability Insurance	2,118	2,214	2,220	
210	Unemployment Compensation	420	660	648	
212	Employer Medicare Liability	3,699	3,712	3,739	
307	Communication	708	829	835	
309	Contracts with Gov't Agencies	18,165	18,289	19,000	Comptroller of Treasury & Divn of Property Assessors (computer) Impact
312	Contracts with Private Agencies	18,349	19,978	20,500	PPR
320	Dues & Memberships	1,280	1,280	1,280	TAA
332	Legal Notices	344	351	350	
334	Maintenance Agreement	5,832	5,832	6,300	ESRI & DANKA
337	Maintenance & Repair -- Office Equipment	-	-	2,000	
338	Repair & Maintenance -- Vehicles	2,365	764	2,000	
348	Postal Charges	3,495	4,308	5,100	
355	Travel	1,077	607	2,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	-	-	10,000	GIS Equipment, Software & Data
425	Gasoline	2,687	3,445	4,000	Reappraisal begins
435	Office Supplies	2,831	5,046	5,000	
508	Premium on Surety Bonds	490	22	500	Assessor Bond & Notary's Meeting Registrations & Contracted In-Service Staff Development
524	In Service/Staff Development	360	330	2,500	
599	Other Charges	124	100	100	
718	Motor Vehicles	23,000	-	-	
719	Office Equipment	299	11,023	12,000	Scanner/Plotter & Printers
<b>TOTAL PROPERTY ASSESSOR</b>		<b>\$ 426,846</b>	<b>\$ 420,317</b>	<b>\$ 442,944</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>52400 COUNTY TRUSTEE</b>					
101	County Official	\$ 63,954	\$ 63,954	\$ 63,954	Elected - State Mandated
106	Deputy(ies)	106,509	106,509	106,509	4 positions
185	Educational Incentive -- Other County Employees	2,000	3,700	4,000	4 employees
186	Longevity	2,280	2,520	2,760	
189	Other Salaries & Wages	880	1,330	1,500	Employee from Finance - shared 2 wks
201	Social Security	10,041	10,158	11,081	
204	State Retirement	20,735	20,845	23,288	
206	Life Insurance	234	234	234	
207	Medical Insurance	27,499	28,742	29,515	
209	Disability Insurance	1,513	1,548	1,551	
210	Unemployment Compensation	289	452	450	4 Ft & 1 Partial PT -- not incl. elected official
212	Employer Medicare Liability	2,350	2,376	2,591	
307	Communication	893	963	1,000	
317	Data Processing Services	11,011	10,946	10,950	GovCap
320	Dues & Memberships	647	647	650	COAT & MTTA
334	Maintenance Agreements	830	659	900	Copier Maint
348	Postage	8,027	9,931	5,000	
355	Travel	1,553	1,888	1,500	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	-	-	12,000	Contracted Billing
435	Office Supplies	5,505	4,205	4,300	
508	Premium on Surety Bonds	3,000	3,000	3,022	Trustee Annual Bond - VR Williams
524	In Service/Staff Development	1,125	1,183	1,200	Meeting Registrations & Contracted In-Service Staff Development
<b>TOTAL COUNTY TRUSTEE</b>		<b>\$ 270,875</b>	<b>\$ 275,790</b>	<b>\$ 287,955</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>52500 COUNTY CLERK</b>					
101	County Official	\$ 63,954	\$ 63,954	\$ 63,954	Elected - State Mandated
106	Deputy(ies)	211,091	212,321	212,308	7 Employees
169	Part Time Personnel	43,992	30,634	52,478	4 Employees
185	Educational Incentive -- Other County Employees	4,000	4,850	5,700	6 employees
186	Longevity	5,700	6,060	6,420	
187	Overtime	1,208	956	86	
201	Social Security	19,978	19,255	21,139	
204	State Retirement	34,534	33,741	37,906	
206	Life Insurance	374	375	375	
207	Medical Insurance	44,070	45,497	47,224	
209	Disability Insurance	2,166	2,180	2,514	
210	Unemployment Compensation	782	1,019	1,296	
212	Employer Medicare Liability	4,678	4,503	4,944	
307	Communication	1,025	911	1,200	
317	Data Processing Services	14,833	16,287	16,500	BIS
320	Dues & Memberships	662	662	662	COAT & CCA
334	Maintenance Agreements	2,320	3,297	3,500	Pitney Bowes Rent & RJ Young - 2 copiers
348	Postal Charges	8,976	7,500	8,000	Postage
355	Travel	1,101	1,207	2,500	PerDiems, Mileage & Lodging, Etc added for Orientation
399	Other Contracted Services	-	450	200	microfilming
435	Office Supplies	5,053	3,911	5,000	
508	Premium on Surety Bonds	175	175	175	official's bond and 1 notary bond
524	In Service/Staff Development	1,385	360	500	Meeting Registrations & Contracted In-Service Staff Development
709	Data Processing Equipment	-	-	5,600	Credit Card Swipes
711	Furniture & Fixtures	1,889	595	-	Workstation
719	Office Equipment	-	170	-	Replacement cost of Printers
<b>TOTAL COUNTY CLERK</b>		<b>\$ 473,945</b>	<b>\$ 460,871</b>	<b>\$ 500,181</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>52900 FINANCE DEPARTMENT</b>					
105	Supervisor/Director	\$ 60,000	\$ 60,000	\$ 60,000	Appointed - Co Salary Class
106	Deputy Director	50,000	50,000	50,000	1 position
119	Accountants/Bookkeepers	288,420	266,682	249,626	8 positions
184	Educational Incentive -- Co. Official/Admin. Officer	1,000	1,000	850	1 appointed official
185	Educational Incentive -- Other County Employees	8,000	6,000	6,800	8 employees
186	Longevity	6,240	6,180	6,660	
201	Social Security	24,910	23,468	23,184	
204	State Retirement	49,209	45,595	49,136	
206	Life Insurance	539	468	480	
207	Medical Insurance	57,148	56,565	54,830	
209	Disability Insurance	3,541	3,193	3,273	
210	Unemployment Compensation	792	1,217	1,080	
212	Employer Medicare Liability	5,832	5,488	5,422	
299	Other Fringe Benefits	-	115	3,000	Educational Reimbursement
307	Communication	1,421	4,831	1,500	
317	Data Processing Services	26,016	25,953	26,000	GovCap - Moved from Co Comm budget
320	Dues & Memberships	560	974	975	TASBO, TGFOA, GFOA, SHRM, HRSHRM
334	Maintenance Agreements	3,745	3,267	3,500	ADT, NAMOS, XEROX, Pitney Rental
348	Postage	8,146	6,401	7,500	Pitney Bowes Postage
355	Travel	2,728	4,817	4,750	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	6,494	926	1,000	Cintas, PO Box, Lock Box & Website
425	Gasoline	162	67	-	Moved to 599
435	Office Supplies	17,635	19,728	15,345	
508	Premium on Surety Bonds	175	225	250	director's bond & notary bonds
524	In Service/Staff Development	3,396	4,310	4,300	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	298	818	650	Misc odd expenses (Vehicle & Office)
<b>TOTAL FINANCE DEPARTMENT</b>		<b>\$ 626,407</b>	<b>\$ 598,289</b>	<b>\$ 580,110</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>53100 CIRCUIT COURT</b>					
101	County Official	\$ 63,954	\$ 63,954	\$ 63,954	Elected - State Mandated
106	Deputy(ies)	432,485	447,917	467,420	14 Positions
169	Part Time Personnel	58,263	51,086	54,000	
186	Longevity	5,760	5,460	4,920	
187	Overtime Pay	4,834	14,202	4,000	
189	Other Salaries & Wages	-	50,000	-	
194	Jury & Witness Fees	11,503	14,884	16,558	
201	Social Security	33,267	37,818	36,846	
204	State Retirement	58,198	66,795	70,996	
206	Life Insurance	694	692	703	
207	Medical Insurance	74,631	74,394	77,223	
209	Disability Insurance	4,174	4,452	4,837	
210	Unemployment Compensation	1,312	1,990	2,185	
212	Employer Medicare Liability	7,891	8,980	8,617	
307	Communication	5,395	2,888	2,500	
317	Data Processing Services	9,214	10,193	12,000	Bridge Software & Hardware Maint
320	Dues & Memberships	512	512	662	COAT
332	Legal Notices	-	967	570	Grand Jury Ads
334	Maintenance Agreements	5,739	10,770	9,000	1 DANKA, 2 RJ YOUNG, 1 MTR & Pitney
348	Postal Charges	9,239	7,983	12,000	
355	Travel	667	95	900	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	3,197	2,160	3,000	microfilming & storage
432	Library Books & Media	679	857	2,000	TCA Updates
435	Office Supplies	16,555	14,173	16,500	
508	Premium on Surety Bonds	166	116	262	Official & Notary Bonds
524	In Service/Staff Development	-	-	1,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	121	150	
709	Data Processing Equipment	7,235	13,999	5,000	Computers & related equipment
711	Furniture & Fixtures	-	-	1,500	File Cabinets Etc
719	Office Equipment	-	-	-	
<b>TOTAL CIRCUIT COURT</b>		<b>\$ 815,564</b>	<b>\$ 907,458</b>	<b>\$ 879,302</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>53300 GENERAL SESSIONS COURT</b>					
101	County Official	\$ 133,599	\$ 138,676	\$ 138,676	Elected - State Mandated
106	Deputy(ies)	69,175	69,175	69,175	2 positions
185	Educational Incentive -- Other County Employees	-	-	-	2 positions
186	Longevity	540	900	1,020	2 positions
201	Social Security	10,631	10,993	12,950	
204	State Retirement	23,991	24,445	27,447	
206	Life Insurance	140	140	141	
207	Medical Insurance	16,499	17,061	17,709	
209	Disability Insurance	1,605	1,610	1,892	
210	Unemployment Compensation	140	220	216	
212	Employer Medicare Liability	2,902	2,978	3,030	
307	Communication	2,047	1,724	1,200	
336	Maintenance & Repair -- Equipment	1,537	1,228	1,250	DANKA
348	Postage	222	160	300	
355	Travel	1,900	1,160	1,700	PerDiems, Mileage & Lodging, Etc
432	Library Books & Media	572	15	450	TAM, TCSA & Lexis Nexis
435	Office Supplies	948	2,146	1,500	
499	Other Supplies & Materials	160	-	250	
524	In Service/Staff Development	215	215	800	Meeting Registrations & Contracted In-Service Staff Development
719	Office Equipment	-	491	500	
<b>TOTAL GENERAL SESSIONS COURT</b>		<b>\$ 266,823</b>	<b>\$ 273,338</b>	<b>\$ 280,206</b>	
<b>53330 DRUG COURT PROGRAM</b>					
105	Supervisor/Director	\$ 39,797	\$ 40,777	\$ 39,797	Appointed - Co Salary Class
186	Longevity	-	300	-	
189	Other Salaries & Wages	-	919	-	
201	Social Security	2,397	2,538	2,467	
204	State Retirement	4,660	4,228	5,231	
206	Life Insurance	47	43	47	
207	Medical Insurance	5,500	5,207	5,903	
209	Disability Insurance	353	332	362	
210	Unemployment Compensation	70	169	108	
212	Employer Medicare Liability	561	594	578	
307	Communication	1,335	1,300	1,350	
399	Other Contracted Services (53330)	-	9,216	5,760	State Reimbursement Jag/Byrne (53330)
<b>TOTAL DRUG COURT PROGRAM</b>		<b>\$ 54,720</b>	<b>\$ 65,624</b>	<b>\$ 61,604</b>	

Fund #101 Account No. Account Description	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	FURTHER EXPLANATION
<b>53400 CHANCERY COURT</b>				
101 County Official	\$ 63,954	\$ 63,954	\$ 63,954	Appointed - State Mandated
106 Deputy	55,744	56,105	56,105	2 positions
186 Longevity	1,800	1,860	1,920	
201 Social Security	7,162	7,195	7,563	
204 State Retirement	14,419	14,276	16,029	
206 Life Insurance	140	140	140	
207 Medical Insurance	16,946	17,523	18,193	
209 Disability Insurance	1,066	1,091	1,093	
210 Unemployment Compensation	210	330	324	
212 Employer Medicare Liability	1,676	1,683	1,769	
307 Communication	636	265	40	
317 Data Processing Services	4,052	4,990	7,457	Bridge
320 Dues & Memberships	512	512	512	COAT
334 Maintenance Agreements	1,049	1,267	1,750	RJ Young - Copier & Pitney Rental
348 Postal Charges	1,624	2,110	2,500	Postage Rate Increase
355 Travel	103	480	800	PerDiems, Mileage & Lodging, Etc
399 Other Contracted Services	500	280	30	Bank Lock Box Rental & Microfilming
432 Library Books & Media	423	452	600	Lexis Nexis/ Thompson
435 Office Supplies	2,282	2,339	3,500	
508 Premium on Surety Bonds	131	131	131	
709 Data Processing Equipment	-	10,937	5,785	LaserFische
<b>TOTAL CHANCERY COURT</b>	<b>\$ 174,429</b>	<b>\$ 187,920</b>	<b>\$ 190,194</b>	
<b>53500 JUVENILE COURT</b>				
103 Assistant	\$ 43,282	\$ 44,289	\$ 43,785	1 position (Payroll Accrual Incorrect for 08/09-09/10) no change in pay
106 Deputy(ies)	26,449	26,449	26,449	1 position -50% paid from Jud. Comm
185 Educational Incentive -- Other County Employees	1,000	500	1,500	1.5 employees
186 Longevity	960	1,050	1,140	1.5 employees
201 Social Security	4,153	4,350	4,519	
204 State Retirement	8,510	8,465	9,578	
206 Life Insurance	70	71	71	
207 Medical Insurance	5,500	5,688	5,903	
209 Disability Insurance	607	638	641	
210 Unemployment Compensation	105	166	162	
212 Employer Medicare Liability	972	1,017	1,058	
307 Communication	612	649	150	
320 Dues & Memberships	70	60	70	
355 Travel	1,199	628	1,200	PerDiems, Mileage & Lodging, Etc
435 Office Supplies	1,330	949	1,000	
524 In Service/Staff Development	1,655	150	1,000	Meeting Registrations & Contracted In-Service Staff Development
719 Office Equipment	-	275	500	
<b>TOTAL JUVENILE COURT</b>	<b>\$ 96,474</b>	<b>\$ 95,393</b>	<b>\$ 98,726</b>	



Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>53700 JUDICIAL COMMISSIONERS</b>					
101	Judicial Commissioners	\$ 92,518	\$ 93,449	\$ 93,449	4 positions (50% of 1 paid from Juv Court)
185	Educational Incentive -- Other County Employees	-	500	500	50% - 1 Employee
186	Longevity	360	1,890	1,200	50% - 1 Employee & 1 Other
201	Social Security	5,636	5,687	5,899	
204	State Retirement	10,113	10,569	12,504	
206	Life Insurance	128	147	165	
207	Medical Insurance	15,007	13,044	17,951	*Had an employee take ins.
209	Disability Insurance	771	800	850	
210	Unemployment Compensation	277	389	378	
212	Employer Medicare Liability	1,318	1,330	1,380	
307	Communications	1,545	508	-	
320	Dues & Memberships	140	140	140	
355	Travel	395	1,613	1,800	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	1,356	625	750	
524	In Service/Staff Development	737	270	300	Meeting Registrations & Contracted In-Service Staff Development
<b>TOTAL JUDICIAL COMMISSIONERS</b>		<b>\$ 130,301</b>	<b>\$ 130,962</b>	<b>\$ 137,266</b>	
<b>53900 OTHER ADMINISTRATION OF JUSTICE</b>					
399	Other Contracted Services	\$ -	\$ 11,700	\$ 30,000	Court Ordered Mental Health Exams
<b>TOTAL OTHER ADMINISTRATION OF JUSTICE</b>		<b>\$ -</b>	<b>\$ 11,700</b>	<b>\$ 30,000</b>	
<b>53910 PROBATION SERVICES</b>					
105	Supervisor/Director	\$ 41,823	\$ 41,823	\$ 41,823	Appointed - Co Salary Class
169	Part Time Personnel	19,103	20,980	21,669	1 position based on 32 hrs per week
186	Longevity	540	600	660	
189	Other Salaries & Wages	-	311	500	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	3,714	3,817	4,008	
204	State Retirement	5,073	5,678	7,073	
206	Life Insurance	47	78	94	
207	Medical Insurance	5,500	9,977	11,806	
209	Disability Insurance	380	441	578	
210	Unemployment Compensation	140	222	216	
212	Employer Medicare Liability	870	893	937	
307	Communication	216	81	200	
348	Postage	84	132	100	
413	Drugs & Medical Supplies	91	2,975	4,000	
435	Office Supplies	1,044	2,129	1,250	
709	Data Processing Equipment	-	600	1,500	Computer replacement & software
<b>TOTAL PROBATION SERVICES</b>		<b>\$ 78,625</b>	<b>\$ 90,736</b>	<b>\$ 96,414</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>54110 SHERIFF'S DEPARTMENT</b>					
101	County Official	\$ 70,350	\$ 70,350	\$ 70,350	Elected - State Mandated
103	Assistant(s)	58,297	58,297	58,297	1 position
105	Supervisor/Director (of Warrant Officers)	63,879	80,128	82,463	2 positions
106	Deputy(ies)	519,297	523,107	549,161	16 positions (3 Corp/13 Dep)
108	Investigator(s)	183,683	183,573	186,991	5 positions
109	Captains	92,272	96,340	96,340	2 positions
115	Sergeants	140,582	147,889	152,470	4 positions
119	Accountants	57,733	55,708	59,539	2 positions
138	Computer Technician	-	-	36,185	
140	Salary Supplements	28,950	27,722	31,980	employees -- offset by revenue from State of TN & New Degree Supplement
160	Guards (Courthouse Security)	185,113	185,681	149,000	1 FT position
169	Part Time Personnel	17,848	30,136	39,942	10 PT positions
170	School Resource Officer	98,601	99,524	102,030	FCHS(2), Huntland(1) - Partially funded BOE
186	Longevity	11,520	14,580	14,220	
187	Overtime Pay	44,976	66,643	40,000	
189	Other Salaries & Wages	-	-	30,000	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	94,935	98,871	105,305	
204	State Retirement	160,480	168,196	203,399	
206	Life Insurance	1,511	1,494	1,778	
207	Medical Insurance	171,125	187,037	207,331	
209	Disability Insurance	10,432	11,150	12,968	
210	Unemployment Compensation	3,626	4,205	6,156	
212	Employer Medicare Liability	22,346	23,233	24,628	
299	Other Fringe Benefits	-	2,554	4,500	Employee Educational Reimbursement
307	Communication	29,519	28,818	29,000	
312	Contracts with Private Agencies	560	7,246	7,000	NICUSA TN Div & Court Reporting
320	Dues & Memberships	2,957	2,717	3,900	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA
334	Maintenance Agreements	26,505	25,422	31,500	Great American Leasing, Dell, ISDN.Net, M&M Micro & Datamaxx
336	Maintenance & Repair -- Equipment	4,704	3,086	4,000	Phone System & Other Equipment Repair
338	Maintenance & Repair -- Vehicles	70,839	73,954	45,000	Various vendors as needed
340	Medical and Dental Services	-	-	1,500	Pre-employment & Post Accident
348	Postal Charges	1,299	1,036	1,200	
355	Travel	8,353	5,059	8,000	PerDiems, Mileage & Lodging, Etc
425	Gasoline	107,256	138,042	130,000	
431	Law Enforcement Supplies	13,408	3,319	8,000	ammo, holsters, etc.
435	Office Supplies	10,135	9,202	9,500	In Office supplies
450	Tires & Tubes	8,984	14,385	12,500	
451	Uniforms	16,700	14,972	15,000	Weekly & New Issues for Officers
499	Other Supplies & Materials	404	1,685	1,000	Other Officer supplies
502	Building & Contents Insurance	30,069	30,118	30,118	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
506	Liability Insurance	50,887	50,968	50,968	
508	Premium on Surety Bonds	531	481	1,000	Sheriff, Deputy & Notaries
511	Vehicle & Equipment Insurance	34,695	34,752	34,752	
524	In Service/Staff Development	2,100	4,575	8,000	Meeting Registrations & Contracted In-Service Staff Development
525	Constitutional Officers' Operating Expenses	-	163	5,000	
599	Other Charges	68	9,893	5,000	Unexpected Charges & Expenses
599-	Other Charges -- for Reserves	14,703	15,706	8,112	Reduced by overage from last yr
610	Principal on Capitalized Leases	99,892	90,972	90,971	
611	Interest on Capitalized Leases	4,541	13,462	13,462	
708	Communication Equipment	169	18	2,000	Phone & Radio replacement
709	Data Processing Equipment	1,207	3,934	3,510	DataMaxx upgrade
716	Law Enforcement Equipment	29,710	14,588	15,000	non-recurring items
718	Motor Vehicles	392,673	30,197	30,197	New Vehicle
790	Other Equipment	-	-	-	
<b>TOTAL SHERIFF'S DEPARTMENT</b>		<b>\$ 3,000,424</b>	<b>\$ 2,765,191</b>	<b>\$ 2,870,224</b>	
<b>54160 ADMINISTRATION OF THE SEX OFFENDER</b>					
160	Guards	\$ 5,777	\$ 8,383	\$ 11,111	2 positions - PT
201	Social Security	358	520	689	
210	Unemployment Compensation	59	84	216	
212	Employers Medicare Liability	84	122	161	
355	Travel	-	225	180	PerDiems, Mileage & Lodging, Etc
358	Remittance of Revenue Collections	400	250	1,000	**Sex Offender Registry State Portion
435	Office Supplies	-	91	150	
524	In Service/Staff Development	217	-	250	Meeting Registrations & Contracted In-Service Staff Development
<b>TOTAL ADMIN OF SEX OFFENDER</b>		<b>\$ 6,895</b>	<b>\$ 9,675</b>	<b>\$ 13,757</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>54210 JAIL</b>					
103	Assistants	\$ 48,170	\$ 48,170	\$ 48,170	1 position
106	Deputy Assistant	31,238	27,068	34,010	1 position
131	Medical Personnel	71,416	60,016	73,370	2 positions
160	Guards	429,748	411,378	431,681	17 positions
162	Clerical Personnel	27,297	27,448	27,207	1 position
165	Cafeteria Personnel	43,255	40,597	42,261	2 positions
189	Part Time Personnel	28,558	32,635	32,000	Offset \$2,000 from Coroner increased due to health expenses
186	Longevity	4,380	6,060	5,460	
187	Overtime	21,696	28,228	10,000	
189	Other Salaries & Wages	-	-	14,700	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	42,651	41,102	43,924	
204	State Retirement	75,931	65,141	90,346	
206	Life Insurance	1,221	1,322	1,123	
207	Medical Insurance	113,564	116,102	136,108	
209	Disability Insurance	5,635	5,580	5,921	
210	Unemployment Compensation	2,084	3,325	3,672	
212	Employer Medicare Liability	9,989	9,612	10,272	
334	Maintenance Agreements	8,228	7,958	9,000	Cummins South, Simplex Grinnell & Fire Ext Sales
335	Maintenance & Repair -- Buildings	20,941	13,324	15,000	Various vendors as needed
336	Maintenance & Repair -- Equipment	19,423	28,266	25,000	Various vendors as needed
340	Medical and Dental Services	17,015	18,450	20,000	Psych test, Pre-employment & Post Accident
347	Pest Control	-	-	1,500	Bid Item
354	Transportation Other Than Students	5,003	2,588	4,000	Prisoner Transports
355	Travel	2,931	141	3,500	PerDiems, Mileage & Lodging, Etc
410	Custodial Supplies	33,386	41,303	40,000	Inmate population increase
422	Food Supplies	157,013	174,237	175,000	Inmate Increase & Cost
431	Law Enforcement Supplies	189	67	1,000	Jail Officer Supplies
441	Prisoner Clothing	14,288	6,360	17,000	Inmate population increase
451	Uniforms	4,635	7,240	5,000	Weekly & New Issues for Officers
452	Utilities	113,462	88,632	100,000	
499	Other Supplies/Materials	1,605	1,909	2,500	
507	Medical Claims	128,451	256,207	120,000	Inmate Expense
524	In Service/Staff Development	1,475	410	1,600	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	4,429	4,418	5,500	non-recurring items
610	Principal on Capital Leases	16,103	17,377	20,041	Marlin & Stanley (Jail Sec Sys Lease)
709	Data Processing Equipment	9,500	525	3,000	Replace Computers
790	Other Equipment	27,790	5,574	15,000	Kitchen Replacement Needs/Litter Truck
<b>TOTAL JAIL</b>		<b>\$ 1,542,700</b>	<b>\$ 1,598,771</b>	<b>\$ 1,593,868</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>54230 COMMUNITY REENTRY PROGRAM</b>					<b>Grant Ending 6/30/10</b>
189	Other Salaries and Wages	\$ 10,400	\$ 2,941	\$ -	Except for Sanders Foundation & ARRA Funds Dept 58804 & 58805  PerDiems, Mileage & Lodging, Etc  Remainder of Sanders Foundation (SANDR) Meeting Registrations & Contracted In-Service Staff Development  Remainder of Sanders Foundation
201	Social Security	645	183	-	
210	Unemployment Compensation	84	-	-	
212	Employer Medicare Liability	151	43	-	
307	Communication	1,200	1,200	-	
348	Postage	596	600	-	
355	Travel	1,748	1,894	-	
399	Professional Services (ABE)	72,916	77,850	-	
399	Professional Services (ABE)- Sanders Found	3,199	1,197	-	
435	Office Supplies	1,912	4,576	-	
435	Office Supplies - Sanders Found	679	-	-	
499	Other Supplies & Materials - Sanders Found	-	5,678	337	
524	In Service/Staff Development - Sanders	85	1,000	100	
709	Data Processing Equipment	4,718	2,771	-	
709	Data Processing Equipment - 54230 Sanders Found	-	-	-	
<b>TOTAL COMMUNITY REENTRY PROGRAM</b>		<b>\$ 98,333</b>	<b>\$ 99,932</b>	<b>\$ 437</b>	
<b>54240 JUVENILE SERVICES</b>					
312	Contracts with Private Agencies	\$ 5,775	\$ 7,875	\$ 10,000	Juvenile Detention charges
399	Other Contracted Services	8,274	7,132	8,000	Interpreter's services
599	Other Charges	-	-	-	
<b>TOTAL JUVENILE SERVICES</b>		<b>\$ 14,049</b>	<b>\$ 15,007</b>	<b>\$ 18,000</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>54410 CIVIL DEFENSE</b>					
103	Assistant	\$ 24,796	\$ 24,766	\$ 24,701	1 position
105	Supervisor/Director	43,806	43,932	43,785	Appointed - Co Salary Class
186	Longevity	600	960	1,080	2 Employees
187	Over Time	13,446	13,383	7,000	Flood May 2010
201	Social Security	5,094	5,116	4,747	
204	State Retirement	9,859	9,724	10,062	
206	Life Insurance	94	86	94	
207	Medical Insurance	5,500	5,687	5,903	
209	Disability Insurance	609	629	623	
210	Unemployment Compensation	140	220	216	
212	Employer Medicare Liability	1,193	1,196	1,110	
307	Communication	3,272	3,513	3,500	Phones only
320	Dues & Memberships	105	170	200	EMAT
334	Maintenance Agreements	1,040	-	-	Moving line item
335	Maintenance & Repair -- Building	1,970	1,460	1,500	EOC Misc Repairs
336	Maintenance & Repair -- Equipment	3,912	4,625	5,000	Cummins & Xerox
338	Maintenance & Repair -- Vehicles	1,780	2,822	2,500	Truck & ICT expense
348	Postal Charges	126	88	126	
355	Travel	210	1,133	1,350	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	4,118	3,682	7,300	USA Mobility, Satcom, DishNetwork, SWC Camera Maint
412	Diesel Fuel	1,447	1,167	2,000	EOC Gen & ICT
425	Gasoline	1,838	2,333	2,500	
435	Office Supplies	2,127	3,222	3,000	Additional Badge Supplies
499	Other Supplies & Materials	6,170	3,982	4,000	Make up Severe WX Boxes Meeting Registrations & Contracted In-Service Staff Development
524	In-Service/Staff Development	200	200	1,000	
599	Other Charges	2,143	2,197	2,200	
790	Other Equipment	13,895	5,103	5,000	
<b>TOTAL CIVIL DEFENSE</b>		<b>\$ 149,490</b>	<b>\$ 141,396</b>	<b>\$ 140,497</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>54420 RESCUE SQUAD</b>					
316	Contributions	\$ 30,000	\$ -	\$ -	
320	Dues & Memberships	-	195	200	
412	Diesel Fuel	-	764	750	
425	Gasoline	-	1,021	1,000	
499	Other Supplies & Materials	-	1,526	2,500	
524	In-Service Staff Development	-	490	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	1,270	800	
790	Other Equipment	-	14,124	33,360	*Carried 09/10 Bal for Capital Purchase
<b>TOTAL RESCUE SQUAD</b>		<b>\$ 30,000</b>	<b>\$ 19,390</b>	<b>\$ 40,610</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>54490 CONSOLIDATED COMMUNICATIONS</b>					
103	Assistant	\$ 26,418	\$ 30,371	\$ 29,900	
105	Supervisor/Director	42,242	39,797	39,797	Appointed - Co Salary Class
148	Dispatchers/Radio Operators	319,083	346,766	354,988	14 employees
169	Part-time Personnel	57,767	4,747	-	
186	Longevity	4,920	5,460	5,580	
187	Overtime Pay	21,207	18,936	15,000	
189	Other Salaries & Wages	-	12,162	17,000	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	27,848	27,333	28,676	
204	State Retirement	48,390	44,438	60,776	
206	Life Insurance	593	698	749	
207	Medical Insurance	61,428	69,878	76,981	
209	Disability Insurance	3,209	2,969	3,810	
210	Unemployment Compensation	1,441	1,997	3,810	
212	Employer Medicare Liability	6,521	6,392	6,706	
299	Other Fringe Benefits	3,713	3,405	9,000	Employee Educational Reimbursement
307	Communication	18,268	19,372	21,000	
312	Contracts with Private Agencies	44,112	47,477	50,400	AT&T, TBI , Flat Earth, Eagent & Narrowband Lic tower rent
336	Maintenance & Repair -- Equipment	1,145	4,998	3,500	Phones, Radios & Monitors
338	Maintenance & Repair -- Vehicles	241	895	1,000	
348	Postage	57	151	150	
355	Travel	4,763	7,907	6,500	PerDiems, Mileage & Lodging, Etc
425	Gasoline	1,668	1,589	1,700	
435	Office Supplies	3,223	4,163	6,000	Misc Supplies
451	Uniforms	-	817	1,500	
499	Other Supplies and Materials	1,726	1,646	3,000	Telecommunicator's Week Meeting Registrations & Contracted In-Service Staff Development
524	In Service/Staff Development (08/09 Budgeted 9000)	2,523	2,726	6,000	
599	Other Charges	787	681	1,000	Unexpected Items
708	Communication Equipment	5,375	1,695	6,500	Modification to Radio Frequency
709	Data Processing Equipment	-	624	2,000	Camera - E911 Ctr, Computers
790	Other Equipment	-	4,730	1,500	TV Monitor Satellite Weather
799	Other Capital Outlay	-	-	-	
<b>TOTAL CONSOLIDATED COMMUNICATIONS</b>		<b>\$ 708,668</b>	<b>\$ 714,820</b>	<b>\$ 764,524</b>	
<b>54610 COUNTY CORONER</b>					
399	Other Contracted Services	\$ 6,509	\$ 6,000	\$ 6,000	Contract
507	Medical Claims (Autopsy Expenses)	23,978	15,400	27,400	Estimated
599	Other Charges	-	-	1,500	Transport Supplies & Charges
<b>TOTAL COUNTY CORONER</b>		<b>\$ 30,487</b>	<b>\$ 21,400</b>	<b>\$ 34,900</b>	



Fund #101 Account No. Account Description	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	FURTHER EXPLANATION
<b>54710 PUBLIC SAFETY GRANTS</b>				
187 Overtime Pay	\$ 11,347	\$ 19,150	\$ -	Impaired Drivers Grant
299 Other Fringe Benefits	1,503	4,289	-	Impaired Drivers Grant
336 Maintenance & Repair Services - Equipment	100	100	-	DARE Grant
399 Other Contracted Services	5,100	-	-	
429 Instructional Supplies	22,744	22,740	-	DARE Grant
499 Other Supplies & Materials	1,456	2,636	-	Homeland Security Grant
524 In Service/Staff Development	695	377	-	DARE Grant
708 Communication Equipment	22,163	20,242	58,592	Homeland Security Grant
790 Other Equipment	82,916	29,709	7,480	Homeland Security Grant
799 Other Capital Outlay	-	107,924	9,150	E-911 Grant for Ctr & Homeland Security
<b>TOTAL PUBLIC SAFETY GRANTS</b>	<b>\$ 148,024</b>	<b>\$ 207,166</b>	<b>\$ 75,222</b>	
<b>54900 OTHER PUBLIC SAFETY</b>				
339 Matching Share	49,184	-	-	Farm Road - Rail Road Crossing
<b>TOTAL OTHER PUBLIC SAFETY</b>	<b>\$ 49,184</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>55110 LOCAL HEALTH CENTER</b>				
307 Communication	\$ 1,103	\$ 1,255	\$ 1,400	
320 Dues & Memberships	-	150	200	TN PUBLIC HEALTH ASSOC
328 Janitorial Services	7,645	8,340	8,400	Bid Item - Contracted Estimated
335 Maintenance & Repair -- Building	407	982	1,000	
348 Postal Charges	1,000	500	500	
399 Other Contracted Services**	478	-	-	Contracted through the State
410 Custodial Supplies	1,555	3,572	4,000	Lebanon Chem. & Aramark
435 Office Supplies	497	1,106	1,200	
452 Utilities	14,560	11,580	15,000	
502 Building & Contents Insurance	2,999	3,004	3,100	
506 Liability Insurance	479	480	500	
524 In Service/Staff Development	-	50	200	Meeting Registrations & Contracted In-Service Staff Development
599 Other Charges	-	685	-	
599 Other Charges (Health Council Funds)	-	1,669	-	Partial Offset Revenue -Health Council
708 Communication Equipment	-	-	500	Phone equip & repairs
<b>TOTAL LOCAL HEALTH CENTER</b>	<b>\$ 30,723</b>	<b>\$ 33,373</b>	<b>\$ 36,000</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>55120 RABIES AND ANIMAL CONTROL</b>					
103	Assistant(s)	\$ 49,754	\$ 72,712	\$ 74,103	3 positions
105	Supervisor/Director	33,984	11,963	11,484	Appointed - Co Salary Class (Supplement)
187	Overtime Pay	2,367	1,947	3,000	
189	Other Salaries & Wages	-	-	750	Holiday & Admin Pay
201	Social Security	5,332	5,366	5,540	
204	State Retirement	9,815	9,766	11,741	
206	Life Insurance	140	141	188	
207	Medical Insurance	16,946	17,918	17,951	
209	Disability Insurance	718	881	781	
210	Unemployment Compensation	210	354	433	
212	Employer Medicare Liability	1,248	1,255	1,296	
307	Communication	2,109	1,989	2,300	
320	Dues & Memberships	100	100	150	ACA
333	Licenses	-	370	500	
335	Maintenance & Repair -- Building	56	7,134	2,000	
338	Maintenance & Repair -- Vehicles	969	2,696	3,500	
340	Medical & Dental Services	-	80	2,500	
348	Postage	151	215	200	
355	Travel	746	-	750	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services (Lg. dead animal P/U)	37,144	43,292	36,420	SCTDD, ISP \$723 & Vet
401	Animal Food and Supplies	1,655	2,827	2,800	
412	Diesel Fuel	-	4,677	4,500	
413	Drugs & Medical Supplies	1,569	1,674	4,000	
425	Gasoline	8,277	5,429	7,500	
429	Instructional Supplies & Materials	-	103	1,500	Offset by mandated fines revenue
435	Office Supplies	1,209	1,619	1,500	
451	Uniforms	1,474	1,309	1,800	
499	Other Supplies/Materials	5,587	3,608	5,000	
509	Refunds	-	-	50	
524	In Service/Staff Development	470	1,010	1,250	Meeting Registrations & Contracted In-Service Staff Development
707	Building Improvements	3,974	-	-	
718	Motor Vehicle	9,479	-	-	
790	Other Equipment	9,884	638	4,000	Other Small Equipment & Radios
<b>TOTAL RABIES &amp; ANIMAL CONTROL</b>		<b>\$ 205,366</b>	<b>\$ 201,074</b>	<b>\$ 209,487</b>	
<b>55180 CHILDREN'S SPECIAL SERVICES</b>					
309	Contracts with Government Agencies	\$ 2,683	\$ 2,683	\$ 2,683	Health Dept - State Contract
<b>TOTAL CHILDREN'S SPECIAL SERVICES</b>		<b>\$ 2,683</b>	<b>\$ 2,683</b>	<b>\$ 2,683</b>	

Fund #101 Account Description No.	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	FURTHER EXPLANATION
<b>55190 OTHER LOCAL HEALTH SERVICES</b>				<b>DGA CONTRACT offset by Rev \$103,800</b>
161 Secretary(s)	\$ 20,813	\$ 20,787	\$ 20,753	1 ft position - State Classification
186 Longevity	540	600	960	
187 Overtime Pay	-	967	-	
189 Other Salaries & Wages	41,903	46,138	47,193	1 ft & 2 pt positions - State Classification
201 Social Security	3,845	4,168	4,272	
204 State Retirement	6,038	6,032	6,645	
206 Life Insurance	94	94	94	
207 Medical Insurance	10,999	11,374	11,806	
209 Disability Insurance	453	452	451	
210 Unemployment Compensation	222	370	432	
212 Employer Medicare Liability	901	975	999	
336 Maintenance & Repair Services - Equipment	-	10,550		
355 Travel	6,190	5,320	11,700	PerDiems, Mileage & Lodging, Etc
399 Other Contracted Services	3,878	9,197	4,500	Interpreter services
499 Other Supplies & Materials	-	281	-	
524 In Service/Staff Development	-	90	100	Meeting Registrations & Contracted In-Service Staff Development
599 Other Charges	-	106	-	
<b>TOTAL OTHER LOCAL HEALTH SERVICES</b>	<b>\$ 95,876</b>	<b>\$ 117,503</b>	<b>\$ 109,904</b>	
<b>55310 REGIONAL MENTAL HEALTH CENTER</b>				
316 Contributions	\$ 9,000	\$ 9,000	\$ 9,000	Centerstone - Contribution Resolution
<b>TOTAL REGIONAL MENTAL HEALTH CENTER</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	
<b>55390 APPROPRIATION TO STATE</b>				
309 Contracts with Government Agencies	\$ 27,963	\$ 27,963	\$ 27,963	Health Dept - State Contract
<b>TOTAL APPROPRIATION TO STATE</b>	<b>\$ 27,963</b>	<b>\$ 27,963</b>	<b>\$ 27,963</b>	
<b>55510 GENERAL WELFARE ASSISTANCE</b>				
399 Other Contracted Services	\$ -	\$ -	\$ 17,775	Services for FC Adult Activity Semi- Independent Living Program
316 Contributions	17,775	17,775	-	
<b>TOTAL GENERAL WELFARE ASSISTANCE</b>	<b>\$ 17,775</b>	<b>\$ 17,775</b>	<b>\$ 17,775</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>55731</b>	<b>LITTER CONTROL</b>				<b>Litter Grant Part Offset Rev 50%</b>
149	Laborers	\$ 43,746	\$ 44,882	\$ 44,892	2 positions
187	Overtime Pay	-	153	-	
189	Other Salaries & Wages	-	946	43	Holiday & Admin Pay
201	Social Security	2,670	2,684	2,787	
204	State Retirement	5,233	5,384	5,905	
206	Life Insurance	62	51	94	
207	Medical Insurance	5,500	9,302	11,806	**Employee took Insurance
209	Disability Insurance	276	221	409	
210	Unemployment Compensation	140	217	216	
212	Employer Medicare Liability	625	628	653	
310	Contracts with Public Agencies	-	9,265	8,300	Chamber or Commerce Education Funds
355	Travel	230	153	900	PerDiems, Mileage & Lodging, Etc
499	Other Supplies and Materials	470	427	1,000	
524	In Service/Staff Development	350	500	300	Meeting Registrations & Contracted In-Service Staff Development
	<b>TOTAL LITTER CONTROL</b>	<b>\$ 59,302</b>	<b>\$ 74,811</b>	<b>\$ 77,304</b>	
<b>55900</b>	<b>OTHER PUBLIC HEALTH &amp; WELFARE</b>				
499	Other Supplies & Materials	2,749	-	-	Tobacco Grant - Finished
599	Other Charges	373	571	169	Mentor Program
	<b>TOTAL OTHER PUBLIC HEALTH &amp; WELFARE</b>	<b>\$ 3,122</b>	<b>\$ 571</b>	<b>\$ 169</b>	<b>Offset by Grant Revenue</b>
<b>56300</b>	<b>SENIOR CITIZENS ASSISTANCE</b>				
316	Contributions - Franklin Co	\$ 13,050	\$ 13,050	\$ 13,050	Contribution Resolution
316	Contributions - Sewanee	9,000	9,000	9,000	Contribution Resolution
335	Maintenance & Repair -- Buildings	2,150	160	2,440	FC Center
410	Custodial Supplies	2,450	3,080	2,950	FC Ctr
599	Other Charges	-	-	-	
	<b>TOTAL SENIOR CITIZENS ASSISTANCE</b>	<b>\$ 26,650</b>	<b>\$ 25,290</b>	<b>\$ 27,440</b>	

Fund #101 Account Description No.	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	FURTHER EXPLANATION
<b>56500 LIBRARIES</b>				
103 Assistant(s)	\$ 28,411	\$ -	\$ -	Has it's own fund as of 09/10
105 Supervisor/Director	39,797	-	-	
129 Librarians	20,850	-	-	
186 Longevity	1,560	-	-	
187 Overtime Pay	1,948	-	-	
201 Social Security	5,596	-	-	
204 State Retirement	10,270	-	-	
206 Life Insurance	140	-	-	
207 Medical Insurance	16,946	-	-	
209 Disability Insurance	734	-	-	
210 Unemployment Compensation	245	-	-	
212 Employer Medicare Liability	1,310	-	-	
307 Communications	-	-	-	
316 Contributions	37,944	-	-	
502 Building & Contents Insurance	-	-	-	
799 Other Capital Outlay	-	-	-	
<b>TOTAL LIBRARIES</b>	<b>\$ 165,751</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>56700 PARKS AND FAIR BOARDS</b>				
105 Supervisor/Director	\$ 7,181	\$ 7,181	\$ 7,181	1 PT Salary position
187 Overtime Pay	-	294	-	
189 Other Salaries & Wages	9,715	10,285	9,790	2 Seasonal positions
201 Social Security	1,047	1,101	1,052	
210 Unemployment Compensation	176	178	324	
212 Employer Medicare Liability	246	258	246	
307 Communication	196	214	215	
316 Contributions	20,952	22,600	19,128	Sports Organizations - Contribution Resolution Based on \$8 per player on roster
334 Maintenance Agreements	484	180	300	Life Communications
335 Maintenance & Repair -- Buildings	3,812	3,467	3,500	
355 Travel	-	117	150	
499 Other Supplies/Materials	3,844	4,635	4,800	Fuel, Sand, Toiletries
599 Other Charges	460	692	750	
<b>TOTAL PARKS &amp; FAIR BOARDS</b>	<b>\$ 48,113</b>	<b>\$ 51,202</b>	<b>\$ 47,436</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>57100 AGRICULTURE EXTENSION</b>					
140	Salary Supplements	\$ 79,706	\$ 61,897	\$ -	Salaries and benefits for Ag. Ext. are the required local match for Franklin County.
189	Other Salaries & Wages	-	-	74,886	The employees are paid by UT and TSU
201	Social Security	-	-	434	
210	Unemployment Compensation	-	-	108	
212	Employer Medicare	-	-	102	
299	Other Fringe Benefits	11,762	8,794	12,450	
307	Communication	2,001	2,002	3,025	
355	Travel	2,500	-	3,800	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	444	767	775	AT & T ISP & Copier
499	Other Supplies & Materials	-	-	1,200	
599	Other Charges	-	-	900	**4-H Program
<b>TOTAL AGRICULTURE EXTENSION</b>		<b>\$ 96,413</b>	<b>\$ 73,460</b>	<b>\$ 97,679</b>	
<b>57500 SOIL CONSERVATION</b>					
118	Secretary to Board	\$ 21,767	\$ 21,799	\$ 22,446	1 position
189	Other Salaries & Wages	19,428	24,701	24,701	1 position
201	Social Security	2,424	2,712	2,924	
204	State Retirement	3,672	5,445	6,197	
206	Life Insurance	82	94	94	
207	Medical Insurance	10,104	11,374	11,806	
209	Disability Insurance	247	393	429	
210	Unemployment Compensation	210	220	216	
212	Employer Medicare Liability	567	634	684	
316	Contributions	2,930	-	-	
320	Dues & Memberships	-	50	50	
355	Travel	-	1,201	1,600	PerDiems, Mileage & Lodging, Etc
508	Premiums on Surety Bonds	-	100	100	
524	In-Service Staff Development	-	980	980	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	116	3,177	250	Farm City Day, Fair & Educ Materials
<b>TOTAL SOIL CONSERVATION</b>		<b>\$ 61,547</b>	<b>\$ 72,880</b>	<b>\$ 72,477</b>	

Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>58120 INDUSTRIAL DEVELOPMENT</b>					
103	Assistant	\$ 32,907	\$ 32,907	\$ 32,907	1 position
105	Supervisor/Director	-	71,219	71,219	Appointed - Salary
186	Longevity	1,200	1,200	1,500	2 employees
201	Social Security	2,075	6,449	6,549	
204	State Retirement	4,080	12,334	13,880	
206	Life Insurance	47	90	94	
207	Medical Insurance	5,723	11,836	12,290	
209	Disability Insurance	291	892	948	
210	Unemployment Compensation	70	290	216	
212	Employer Medicare Liability	486	1,508	1,532	
302	Advertising	3,336	2,000	3,500	
305	Audit/Reports	2,000	2,350	-	Audit Every 2 yrs
307	Communication	1,004	559	1,100	Phone Only
309	Contracts with Government Agencies	-	10,000	10,000	ID Board Contract
316	Contributions	94,860	-	-	
320	Dues & Memberships	705	1,045	725	
334	Maintenance Agreements	1,788	2,380	2,800	Web-Hosting, Copier & Postage Meter Maint
348	Postal Charges	616	879	1,300	
351	Rentals	5,782	482	-	
355	Travel	20,515	7,981	12,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	9,870	-	-	
435	Office Supplies	1,081	1,921	1,700	
508	Premium on Bonds	100	231	215	
524	In Service/Staff Development	570	1,635	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	3,595	1,224	50	Park Development
709	Data Processing Equipment	-	1,328	1,500	
715	Land	378,753	750	-	Dec 2008 Purchase & 2010 Additional Purchase
<b>TOTAL INDUSTRIAL DEVELOPMENT</b>		<b>\$ 571,454</b>	<b>\$ 173,489</b>	<b>\$ 178,024</b>	
<b>58190 OTHER ECONOMIC &amp; COMMUNITY DEVELOPMENT</b>					
309	Contracts with Government Agencies	\$ 97,209	\$ 97,209	\$ 98,773	TN Rehab Center - State Contract DHS SCTDD Home Grant & CDBG offset by revenue 47180
599	Other Charges	-	13,700	326,283	
790	Other Equipment	-	-	-	
<b>TOTAL OTHER ECONOMIC &amp; COMM. DEV.</b>		<b>\$ 97,209</b>	<b>\$ 110,909</b>	<b>\$ 425,056</b>	

Fund #101 Account No. Account Description	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	FURTHER EXPLANATION
<b>58300 VETERANS SERVICES</b>				
105 Supervisor/Director	\$ 15,108	\$ 15,108	\$ 15,108	1 Part time Salary Position
201 Social Security	937	937	937	
210 Unemployment Compensation	70	96	108	
212 Employer Medicare Liability	219	219	220	
307 Communication	265	301	-	Moved to Co Bldgs
320 Dues & Memberships	-	-	25	
348 Postal Charges	84	88	88	
355 Travel	646	194	650	PerDiems, Mileage & Lodging, Etc
435 Office Supplies	63	491	150	
524 In Service/Staff Development	-	-	-	Meeting Registrations & Contracted In-Service Staff Development
<b>TOTAL VETERANS SERVICES</b>	<b>\$ 17,392</b>	<b>\$ 17,434</b>	<b>\$ 17,286</b>	
<b>58400 OTHER CHARGES</b>				
189 Other Salaries & Wages	\$ 80,490	\$ -	\$ -	
215 On Behalf payments for OPEB	4,192	11,347	11,553	OPEB (currently 2 employees)
299 Other Fringe Benefits	-	-	67,236	ARC Payment for OPEB Trust
340 Medical & Dental Services	3,066	2,440	3,000	
399 Other Contracted Services	-	10,500	15,000	OPEB Trust Set up Fees (i.e. attorney)
502 Building & Content Insurance	42,105	46,334	40,986	All Dept Except Jail & Health Dept
506 Liability Insurance	52,142	52,226	50,757	All Dept Except Jail & Health Dept
507 Medical Claims	33,533	47,361	50,000	
510 Trustee's Commission	146,563	145,891	152,000	
511 Vehicle & Equipment Insurance	52,621	52,706	51,224	All Dept Except Jail
513 Worker's Compensation	132,323	157,842	157,000	
515 Liability Claim(s)	7,514	-	-	
516 Other Self-Insured Claims	-	18,883	15,000	
599 Other Charges	1,825	4,035	3,500	
<b>TOTAL OTHER CHARGES</b>	<b>\$ 556,374</b>	<b>\$ 549,566</b>	<b>\$ 617,256</b>	
<b>58500 CONTRIBUTIONS TO AGENCIES</b>				
316 Contributions	\$ 64,386	\$ 63,126	\$ 63,126	Contributions Resolution
<b>TOTAL CONTRIBUTIONS TO AGENCIES</b>	<b>\$ 64,386</b>	<b>\$ 63,126</b>	<b>\$ 63,126</b>	
<b>58801 ARRA GRANT # 1 - SUMMER YOUTH</b>				<b>Offset by Revenue 47301</b>
103 Assistant(s)	\$ -	\$ 5,243	\$ -	3 Positions
105 Supervisor/Director	-	3,875	-	1 Position
189 Other Salaries & Wages	-	33,633	-	Approx 80 Students
201 Social Security	-	4,626	-	All Non-Student
212 Employer Medicare	-	441	-	All Non-Student
355 Travel	-	747	-	
499 Other Supplies & Materials	-	958	-	
599 Other Charges	-	1,023	-	
<b>Total ARRA GRANT # 1 - SUMMER YOUTH</b>	<b>\$ -</b>	<b>\$ 50,545</b>	<b>\$ -</b>	



Fund #101		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>58802 ARRA GRANT # 2 - 12th Dist Drug Court (DRUG)</b>					
189	Other Salaries & Wages	-	16,125	13,650	Offset by Revenue 47302
201	Social Security	-	1,000	846	
210	Unemployment Compensation	-	161	-	
212	Employer Medicare	-	234	198	
648	Postage Charges	-	-	438	
351	Rentals	-	-	1,200	
355	Travel	-	2,814	3,000	
399	Other Contracted Services	-	18,130	21,556	
499	Other Supplies & Materials	-	-	9,112	
<b>Total ARRA GRANT # 2 - 12th Dist Drug Court (DRUG)</b>		<b>\$ -</b>	<b>\$ 38,464</b>	<b>\$ 50,000</b>	
<b>58803 ARRA GRANT # 3 - SHERIFF ANNEX</b>					
399	Other Contracted Services	\$ -	\$ 4,867	\$ -	Offset by Revenue 47303
706	Building Construction	-	19,648	-	
<b>TOTAL ARRA GRANT # 3 - SHERIFF ANNEX</b>		<b>\$ -</b>	<b>\$ 24,515</b>	<b>\$ -</b>	
<b>58804 ARRA GRANT # 4 - COMMUNITY REENTRY (54230)</b>					
189	Other Salaries & Wages	\$ -	\$ 35,640	\$ 42,250	Offset by Revenue 47304
201	Social Security	-	2,210	2,883	
210	Unemployment Compensation	-	307	84	
212	Employer Medicare	-	517	674	
355	Travel	-	1,563	2,759	
499	Other Supplies & Materials	-	5,232	5,250	
790	Other Equipment	-	846	1,100	
<b>TOTAL ARRA GRANT # 4 - COMM REENTRY (54230)</b>		<b>\$ -</b>	<b>\$ 46,313</b>	<b>\$ 55,000</b>	
<b>58805 ARRA GRANT # 5 - COMMUNITY REENTRY (54230)</b>					
189	Other Salaries & Wages	\$ -	\$ 82,504	\$ 227,051	Offset by Revenue 47305
201	Social Security	-	5,115	14,077	
210	Unemployment Compensation	-	557	198	
212	Employer Medicare	-	1,196	3,292	
355	Travel	-	2,612	7,905	
499	Other Supplies & Materials	-	576	6,274	
790	Other Equipment	-	22,200	9,600	
<b>TOTAL ARRA GRANT # 5 - COMM REENTRY (54230)</b>		<b>\$ -</b>	<b>\$ 114,760</b>	<b>\$ 268,398</b>	
99100	Transfers Out	\$ 8,213	\$ 959,642	\$ 277,435	Highway for E-911 Signs, Library & Gen Debt Service
<b>TOTAL OPERATING TRANSFER</b>		<b>\$ 8,213</b>	<b>\$ 959,642</b>	<b>\$ 277,435</b>	

Fund #101 Account No. Account Description	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	FURTHER EXPLANATION
Total Estimated Expenditures & Other Uses	\$ 13,322,458	\$ 14,230,726	\$ 13,771,147	
Excess of Estimated Revenue & Other Sources Over (Under) Estimated Expend. & Other Uses	\$ (1,174,959)	\$ 4,502,145	\$ (536,961)	
Estimated Beginning Fund Balance - July 1	\$ 3,632,091	\$ 2,457,134	\$ 6,959,279	
Less Reserve For Encumbrances	-	-	-	
Estimated Ending Fund Balance -- June 30	2,457,132	6,959,279	6,422,318	
Less Reserve for Other General Purposes (See Attached)			\$ (618,667)	
Estimated <u>UNDESIGNATED</u> Ending Fund Balance As of June 30	\$ 2,457,134	\$ 6,959,279	\$ 5,803,651	

Fund #112 Account Account Description No.	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	FURTHER EXPLANATION	
<b>Estimated Revenues</b>					
40000 LOCAL TAXES				***This budget will no longer exist it will be combined with County General & have Restrictions*****	
40200 County Local Option Taxes					
40260 Litigation Tax - Special Purpose	\$ -	\$ -	\$ -		
40266 Litigation Tax -- Jail, Workhouse, Courthouse	27,696	23,557	-		
TOTAL LOCAL TAXES	\$ 27,696	\$ 23,557	\$ -		
<b>Total Estimated Revenues</b>	\$ 27,696	\$ 23,557	\$ -		
<b>Estimated Expenditures</b>					
58000 OTHER GENERAL GOVERNMENT					
58400 Other Charges					
510 Trustee's Commission	\$ 278	\$ 239	\$ -		
TOTAL OTHER CHARGES	\$ 278	\$ 239	\$ -		
<b>Total Estimated Expenditures</b>	\$ 278	\$ 239	\$ -		
99000 OTHER USES				Transfer. To Gen. Debt Fund Closing Fund	
99100 Transfers Out					
590 Transfers to Other Funds	\$ 36,000	\$ 57,965	\$ -		
TOTAL OTHER USES	\$ 36,000	\$ 57,965	\$ -		
<b>Total Estimated Expenditures &amp; Other Uses</b>	\$ 36,278	\$ 58,204	\$ -		
<b>Excess of Estimated Revenue Over (Under) Estimated Expenditures</b>	\$ (8,582)	\$ (34,647)	\$ -		
<b>Estimated Beginning Fund Balance July 1</b>	43,229	34,647	(0)		
<b>Estimated Ending Fund Balance June 30</b>	\$ 34,647	\$ (0)	\$ (0)		

Fund #115 Account Account Description No.	2008-2009 Actual	2009-2010 Estimated Budget	2010-2011 Requested Budget	FURTHER EXPLANATION
<b>Estimated Revenues</b>				
<b>40000 LOCAL TAXES</b>				
<b>40100 County Property Taxes</b>				
40110 Current Property Tax	\$ -	\$ -	\$ 248,229	Represents 0.03 Property Tax Cents
40120 Trustee's Collections - Prior Year	-	-	-	
40130 Circuit/Clerk & Master Collections - Prior Year	-	-	-	
40140 Interest and Penalty	-	-	-	
40150 Pick-Up Taxes	-	-	-	
40161 Payments in Lieu of Taxes - TVA	-	-	-	
40162 Payments in Lieu of Taxes - Local Utilities	-	-	-	
40163 Payments in Lieu of Taxes - Other	-	-	-	
<b>TOTAL LOCAL TAXES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 248,229</b>	
<b>43000 CHARGES FOR CURRENT SERVICES</b>				
<b>43100 General Service Charges</b>				
43190 Other General Service Charges	\$ -	\$ 16,343	\$ 18,300	
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>\$ -</b>	<b>\$ 16,343</b>	<b>\$ 18,300</b>	
<b>44000 OTHER LOCAL REVENUES</b>				
<b>44100 Recurring Items</b>				
44110 Interest Earned	\$ -	\$ 449	\$ 550	
44170 Miscellaneous Refunds	\$ -	\$ 61	\$ 50	
44990 Other Local Revenues	-	1,430	1,600	
<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ -</b>	<b>\$ 1,939</b>	<b>\$ 2,200</b>	
<b>46000 STATE OF TENNESSEE</b>				
<b>46800 Other State Revenues</b>				
46980	\$ -	\$ 1,300		Grant
<b>TOTAL STATE OF TENNESSEE</b>	<b>\$ -</b>	<b>\$ 1,300</b>	<b>\$ -</b>	
<b>48000 OTHER GOVERNMENTS &amp; CITIZENS GROUPS</b>				
<b>48130 Contributions</b>				
48610 Donations	\$ -	\$ 24,250	\$ 28,500	Cities & Others
	-	1,437	1,200	
<b>TOTAL GENERAL GOVERNMENT GRANTS</b>	<b>\$ -</b>	<b>\$ 25,687</b>	<b>\$ 29,700</b>	
<b>49800 OPERATING TRANSFERS</b>				
<b>Transfers In</b>				
	\$ -	\$ 210,704	\$ 115,000	(\$35K Parking Lot/\$80K Oper Exp) Parking lot & July-Oct Operating Exp
<b>TOTAL OPERATING TRANSFERS</b>	<b>\$ -</b>	<b>\$ 210,704</b>	<b>\$ 115,000</b>	
<b>Total Estimated Revenues &amp; Other Sources</b>	<b>-</b>	<b>255,973</b>	<b>413,429</b>	

Fund #115 Account Account Description No.	2008-2009 Actual	2009-2010 Estimated Budget	2010-2011 Requested Budget	FURTHER EXPLANATION
<b>Estimated Expenditures</b>				
<b>56500 LIBRARIES</b>				
103 Assistant(s)	\$ -	\$ 26,971	\$ 29,900	1 FT position
105 Supervisor/Director	-	39,797	39,797	Appointed - Co Salary Class
129 Librarians	-	22,132	22,446	1 FT position
186 Longevity	-	1,680	1,800	
187 Over Time	-	249	-	Worked hrs on holidays
189 Other Salaries & Wages	-	35,177	24,824	4 PT positions
201 Social Security	-	7,792	7,364	
204 State Retirement	-	12,016	14,172	
206 Life Insurance	-	183	187	
207 Medical Insurance	-	23,210	24,096	
209 Disability Insurance	-	921	965	
210 Unemployment Compensation	-	670	864	
212 Employer Medicare Liability	-	1,822	1,722	
305 Audit Services	-	3,900	-	No Longer Applicable
307 Communications	-	924	1,300	
320 Dues & Memberships	-	90	90	
335 Maintenance & Repair - Building	-	9,117	9,900	
337 Maintenance & Repair - Office Equipment	-	450	6,000	
355 Travel	-	743	1,200	
432 Library Books/Media	-	21,978	28,600	
499 Other Supplies & Materials	-	5,506	3,800	
599 Other Charges	-	2,054	3,000	
709 Data Processing Equipment	-	131	250	
719 Other Equipment - Tech Grants	-	-	5,000	
799 Other Capital Outlay	-	-	35,000	Parking Lot Project
<b>TOTAL LIBRARIES</b>	<b>\$ -</b>	<b>\$ 217,512</b>	<b>\$ 262,277</b>	
<b>58400 OTHER CHARGES</b>				
340 Medical & Dental Services	\$ -	\$ -	\$ 100	
452 Utilities	-	16,172	24,500	
502 Building & Content Insurance	-	2,629	2,877	
506 Liability Insurance	-	-	985	
507 Medical Claims	-	-	100	
510 Trustee's Commission	-	168	225	
513 Workers Compensation	-	-	1,000	
516 Liability Claims	-	-	250	
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 18,969</b>	<b>\$ 30,037</b>	
<b>99100 Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,000</b>	July-Oct Operating Exp Transfer Back
<b>TOTAL OPERATING TRANSFER</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,000</b>	
<b>Total Estimated Expenditures</b>	<b>\$ -</b>	<b>\$ 236,481</b>	<b>\$ 372,314</b>	
<b>Excess of Estimated Revenues Over (Under) Estimated Expenditures</b>	<b>\$ -</b>	<b>\$ 19,493</b>	<b>\$ 41,116</b>	
<b>Estimated Beginning Fund Balance July 1</b>	<b>-</b>	<b>-</b>	<b>19,493</b>	
<b>Less Reserve for Encumbrances</b>				
<b>Estimated Ending Fund Balance June 30</b>	<b>\$ -</b>	<b>\$ 19,493</b>	<b>\$ 60,610</b>	

Fund #116 Account Description No.	2008-2009 Actual	2009-2010 Estimated	2010-2011 Requested Budget	FURTHER EXPLANATION
<b>Estimated Revenues</b>				
<b>40000 LOCAL TAXES</b>				
<b>40100 County Property Taxes</b>				
40110 Current Property Taxes	\$ 859,222	\$ 862,810	\$ 861,763	Represents .1507
40120 Trustee's Collection - Prior Year	17,434	21,240	18,000	
40125 Trustee's Collection - Bankruptcy	-	27	-	
40130 Clerk & Master Collection Prior Year	14,537	13,028	13,000	
40140 Interest and Penalty	3,373	3,864	3,750	
40150 Pick-Up Taxes	-	-	-	
40161 Payment in Lieu of Taxes - TVA	715	639	639	
40163 Payment in Lieu of Taxes -- Other	92	21	67	
<b>40300 STATUTORY LOCAL TAXES</b>				
40320 Bank Excise Tax	11,280	7,072	7,100	
<b>TOTAL LOCAL TAXES</b>	<b>\$ 906,653</b>	<b>\$ 908,702</b>	<b>\$ 904,319</b>	
<b>41100 LICENSES</b>				
41140 Cable TV Franchise	\$ 6,998	\$ 6,133	\$ 6,100	
<b>TOTAL LICENSES</b>	<b>\$ 6,998</b>	<b>\$ 6,133</b>	<b>\$ 6,100</b>	
<b>43000 CHARGES FOR CURRENT SERVICES</b>				
<b>43100 General Service Charges</b>				
43109 Transfer Waste Stations Collection Charges	\$ 10,000	\$ 10,000	\$ 10,000	
43110 Tipping Fees	12,660	9,640	8,500	
43190 Other General Service Charges	-	-	-	
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>\$ 22,660</b>	<b>\$ 19,640</b>	<b>\$ 18,500</b>	
<b>44000 OTHER LOCAL REVENUES</b>				
<b>44100 Recurring Items</b>				
44110 Interest Earned	\$ 220,000	\$ 220,000	\$ 220,000	
44145 Sale of Recycled Material	144,329	167,962	150,000	
44170 Miscellaneous Refunds	-	1,227	1,500	
<b>44500 Nonrecurring Items</b>				
44530 Sale of Equipment	-	-	-	
44540 Sale of Property	-	-	-	
44560 Damages Recovered from Individuals	-	-	-	
44990 Other Local Revenues	-	1,305	1,200	Insurance Dividend
<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 364,329</b>	<b>\$ 390,493</b>	<b>\$ 372,700</b>	
<b>46100 GENERAL GOVERNMENT GRANTS</b>				
46170 Solid Waste Grants	\$ 21,499	\$ 16,285	\$ 28,000	
<b>TOTAL GENERAL GOVERNMENT GRANTS</b>	<b>\$ 21,499</b>	<b>\$ 16,285</b>	<b>\$ 28,000</b>	
<b>49800 OPERATING TRANSFERS</b>				
Transfers In	-	-	-	
<b>TOTAL OPERATING TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Estimated Revenues &amp; Other Sources</b>	<b>1,322,139</b>	<b>1,341,253</b>	<b>1,329,619</b>	

Fund #116 Account Description No.	2008-2009 Actual	2009-2010 Estimated	2010-2011 Requested Budget	FURTHER EXPLANATION
<b>Estimated Expenditures</b>				
<b>55720 SANITATION EDUCATION/INFORMATION</b>				
302 Advertising	\$ 1,820	\$ -	\$ 1,200	
429 Instructional Supplies & Materials	-	-	300	
499 Other Supplies & Materials	485	-	1,000	
<b>TOTAL SANITATION EDUC./INFO.</b>	<b>\$ 2,305</b>	<b>\$ -</b>	<b>\$ 2,500</b>	
<b>55732 CONVENIENCE CENTERS</b>				
149 Laborers	\$ 163,720	\$ 164,632	\$ 165,000	
201 Social Security	10,148	10,207	10,231	
210 Unemployment Compensation	1,376	1,533	2,917	
212 Employer Medicare Liability	2,377	2,387	2,394	
307 Communication	3,898	5,142	6,000	
335 Maintenance & Repair -- Buildings	5,005	3,850	5,000	
336 Maintenance & Repair -- Equipment	14,284	11,798	15,000	
452 Utilities	11,484	11,111	12,000	
499 Other Supplies & Materials	3,703	1,081	4,000	
706 Building Construction	80	-	10,000	
715 Land	-	-	15,000	
733 Solid Waste Equipment	10,262	-	-	
<b>TOTAL CONVENIENCE CENTERS</b>	<b>\$ 226,337</b>	<b>\$ 211,742</b>	<b>\$ 247,542</b>	
<b>55733 TRANSFER STATIONS</b>				
105 Supervisor/Director	\$ 53,014	\$ 53,014	\$ 53,014	
106 Deputy(ies)	32,992	32,907	32,907	
141 Foreman	29,959	29,986	29,900	
142 Mechanic	27,207	27,207	27,207	
145 Equipment Operators - Light	44,923	48,901	48,901	
147 Truck Drivers	24,428	21,987	21,987	
149 Laborers	87,453	73,137	87,529	
184 Educational Incentive -- Co. Official/Admin. Officer	1,000	1,000	850	Decrease for Recertification Yr
185 Educational Incentive -- Other County Employees	1,000	1,000	850	Decrease for Recertification Yr
186 Longevity	6,180	6,720	6,180	
187 Overtime	4,173	4,326	968	
201 Social Security	18,819	18,030	19,238	
204 State Retirement	36,026	34,759	40,773	
206 Life Insurance	511	515	516	
207 Medical Insurance	60,273	59,911	59,273	
209 Disability Insurance	2,591	2,734	2,744	
210 Unemployment Compensation	840	1,154	1,189	
212 Employer Medicare Liability	4,407	4,217	4,500	
307 Communication	3,157	2,306	2,800	
309 Contracts with Government Agencies	385,138	407,000	436,500	Inter-local & Allied Waste
312 Contracts with Private Agencies	61,291	51,724	60,000	Tire Disposal - Johnson Mulching
320 Dues & Memberships	171	171	275	SWA
336 Maintenance & Repair - Equipment	16,957	11,607	15,000	
338 Maintenance & Repair - Vehicles	1,287	677	2,000	

Fund #116 Account Description No.	2008-2009 Actual	2009-2010 Estimated	2010-2011 Requested Budget	FURTHER EXPLANATION
348 Postage	26	44	44	
355 Travel	765	817	1,000	
361 Permits	-	-	3,500	State Permits
412 Diesel Fuel	27,012	27,999	33,000	
425 Gasoline	3,131	3,732	3,500	
433 Lubricants	2,810	1,662	4,000	
435 Office Supplies	3,035	1,627	3,000	
450 Tires & Tubes	6,489	10,363	8,000	
451 Uniforms	1,599	1,737	1,800	
452 Utilities	6,825	3,610	6,000	
453 Vehicle Parts	2,369	2,429	4,000	
499 Other Supplies & Materials	12,340	12,283	12,500	
524 Staff Development	330	-	1,000	Increase for Re-Certification Yr
733 Solid Waste Equipment	81,888	39,067	50,000	2-40yd containers & 6 packer containers
790 Other Equipment	-	-	-	
<b>TOTAL TRANSFER STATIONS</b>	<b>\$ 1,052,416</b>	<b>\$ 1,000,360</b>	<b>\$ 1,086,446</b>	
<b>55770 POST CLOSURE CARE COST</b>				
312 Contracts with Private Agencies	\$ 8,000	\$ 9,720	\$ 12,000	Landfill --well testing & methane maint. Gresham, EPA
602 Principal on Notes	-	-	-	
604 Interest on Notes	-	-	-	
<b>TOTAL POST CLOSURE CARE COST</b>	<b>\$ 8,000</b>	<b>\$ 9,720</b>	<b>\$ 12,000</b>	
<b>58400 OTHER EXPENDITURES</b>				
340 Medical & Dental Services	\$ 172	\$ -	\$ 250	
502 Building & Content Insurance	12,722	12,743	12,743	
506 Liability Insurance	14,842	14,866	14,866	
507 Medical Claims	343	-	1,000	
510 Trustee's Commission	19,345	20,348	20,250	
511 Vehicle & Equipment Insurance	14,842	14,866	14,866	
513 Workers Compensation	10,596	11,508	13,500	
516 Liability Claims	-	-	250	
599 Other Charges	1,411	297	500	
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$ 74,273</b>	<b>\$ 74,628</b>	<b>\$ 78,225</b>	
<b>99110 OPERATING TRANSFERS TO PRIMARY GOV.</b>	<b>\$ 3,803</b>	<b>\$ 3,803</b>	<b>\$ 3,803</b>	
<b>TOTAL OPERATING TRANSFER</b>	<b>\$ 3,803</b>	<b>\$ 3,803</b>	<b>\$ 3,803</b>	
<b>Total Estimated Expenditures</b>	<b>\$ 1,367,134</b>	<b>\$ 1,300,252</b>	<b>\$ 1,430,516</b>	
<b>Excess of Estimated Revenues Over (Under) Estimated Expenditures</b>	<b>\$ (44,995)</b>	<b>\$ 41,001</b>	<b>\$ (100,896)</b>	
<b>Estimated Beginning Fund Balance July 1</b>	<b>385,285</b>	<b>340,290</b>	<b>381,291</b>	
<b>Less Reserve for Encumbrances</b>				
<b>Estimated Ending Fund Balance June 30</b>	<b>\$ 340,290</b>	<b>\$ 381,291</b>	<b>\$ 280,395</b>	



Fund #120 Account Account Description No.	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	FURTHER EXPLANATION
<b>Estimated Revenues</b>				
<b>40000 LOCAL TAXES</b>				
<b>40100 County Property Taxes</b>				
40110 Current Property Taxes	\$ 369,923	\$ 371,894	\$ 364,563	Represents .0818
40120 Trustee's Collection Prior Year	7,352	9,335	7,500	
40130 Clerk & Master Collection Prior Year	6,069	5,134	3,200	
40140 Interest & Penalty	1,467	1,672	1,500	
40150 Pickup Taxes	-	-	-	
40161 Payment in Lieu of Taxes - TVA	359	327	380	
40163 Payment in Lieu of Taxes - Other	80	12	36	
<b>40200 County Local Option Taxes</b>				
40220 Hotel/Motel Tax	77,399	60,904	60,000	
<b>TOTAL LOCAL TAXES</b>	<b>\$ 462,649</b>	<b>\$ 449,278</b>	<b>\$ 437,179</b>	
<b>40300 STATUTORY LOCAL TAXES</b>				
40320 Bank Excise Tax	\$ 6,132	\$ 3,845	\$ 4,000	
<b>TOTAL STATUTORY LOCAL TAXES</b>	<b>\$ 6,132</b>	<b>\$ 3,845</b>	<b>\$ 4,000</b>	
<b>41100 LICENSES &amp; PERMITS</b>				
41140 Cable TV Franchise	\$ 3,802	\$ 3,334	\$ 3,875	
41520 Building Permits	20,000	20,000	20,000	
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$ 23,802</b>	<b>\$ 23,334</b>	<b>\$ 23,875</b>	
<b>48100 OTHER GOVERNMENTS</b>				
48130 Contributions	\$ -	\$ -	\$ -	
<b>TOTAL OTHER GOVERNMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 492,583</b>	<b>\$ 476,457</b>	<b>\$ 465,054</b>	
<b>Estimated Expenditures</b>				
<b>54310 FIRE PREVENTION &amp; CONTROL</b>				
309 Contracts with Government Agencies	\$ -	\$ 2,000	\$ 2,000	Fire Safety House and Truck \$30,000 to each of 15 Depts. Gas for Fire Safety House Truck
338 Maintenance & Repair of Equipment	231	313	1,000	
399 Other Contracted Services	450,000	450,000	450,000	
425 Gasoline	-	55	150	
510 Trustee's Commission	8,648	8,671	9,000	
599 Other Charges	125	4,170	500	
<b>TOTAL FIRE PREVENTION &amp; CONTROL</b>	<b>\$ 459,004</b>	<b>\$ 465,208</b>	<b>\$ 462,650</b>	
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 459,004</b>	<b>\$ 465,208</b>	<b>\$ 462,650</b>	
<b>Excess of Estimated Revenue &amp; Other Sources Over (Under) Estimated Expenditures</b>	<b>\$ 33,579</b>	<b>\$ 11,249</b>	<b>\$ 2,404</b>	
<b>Estimated Beginning Fund Balance July 1</b>	<b>\$ 43,286</b>	<b>\$ 76,865</b>	<b>\$ 88,113</b>	
<b>Less Reserve for Encumbrances &amp; Reserves</b>				
<b>Estimated Ending Fund Balance June 30</b>	<b>\$ 76,865</b>	<b>\$ 88,113</b>	<b>\$ 90,517</b>	

Fund # 122 Account Description No.	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	FURTHER EXPLANATION
<b>Estimated Revenues</b>				
<b>42000 FINES, FORFEITURES AND PENALTIES</b>				
<b>42100 Circuit Court</b>				
42140 Drug Control Fines	\$ 8,665	\$ 5,159	\$ 10,000	
<b>42300 General Sessions Court</b>				
42340 Drug Control Fines	8,540	10,665	12,000	
<b>42900 Other Fines, Forfeitures and Seizures</b>				
42910 Proceeds from Confiscated Property	20,174	12,283	20,000	
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$ 37,379</b>	<b>\$ 28,107</b>	<b>\$ 42,000</b>	
<b>43000 CHARGES FOR CURRENT SERVICES</b>				
<b>43100 GENERAL SERVICE CHARGES</b>				
43190 Other General Service Charges	\$ -	\$ 770	\$ 750	
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>\$ -</b>	<b>\$ 770</b>	<b>\$ 750</b>	
<b>44000 OTHER LOCAL REVENUES</b>				
<b>44100 Recurring Items</b>				
44170 Miscellaneous Refunds	\$ 1,225	\$ 716	\$ 500	
<b>44500 Nonrecurring Items</b>				
44530 Sale of Equipment	5,215	2,530	5,000	
44570 Contributions & Gifts	1,925	-	-	
44990 Other Local Revenue	9,500	1,350	2,000	
<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 17,865</b>	<b>\$ 4,596</b>	<b>\$ 7,500</b>	
<b>46000 STATE REVENUES</b>				
46290 Other Public Safety Grants	\$ -	\$ -	\$ -	
46990 Other State Revenues	10,366	-	-	Substance Tax Revenue
<b>TOTAL STATE REVENUES</b>	<b>\$ 10,366</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>47600 Direct Federal Revenue</b>				
<b>47700 Asset Forfeiture Funds</b>				
47990 Other Direct Federal Revenue	220	5,418	6,000	
<b>TOTAL DIRECT FEDERAL REVENUE</b>	<b>\$ 220</b>	<b>\$ 5,418</b>	<b>\$ 6,000</b>	
<b>48000 OTHER GOV'TS. &amp; CITIZENS GROUPS</b>				
<b>48100 Other Governments</b>				
48130 Contributions	500	-	500	
<b>48600 Citizens Groups</b>				
48610 Donations	1,700	25	500	
48990 Other (Cities for EFI & TBI)	-	-	500	
<b>TOTAL OTHER GOV. &amp; CITIZENS GROUPS</b>	<b>\$ 2,200</b>	<b>\$ 25</b>	<b>\$ 1,500</b>	
<b>Total Estimated Revenues</b>	<b>\$ 68,030</b>	<b>\$ 38,916</b>	<b>\$ 57,750</b>	

Fund # 122 Account Account Description No.	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	FURTHER EXPLANATION
<b>Estimated Expenditures</b>				
<b>54000 PUBLIC SAFETY</b>				
<b>54150 Drug Enforcement</b>				
189 Other Salaries & Wages	\$ 9,187	\$ -	\$ -	
201 Social Security	570	-	-	
210 Unemployment Compensation	92	-	-	
212 Employer Medicare Liability	133	-	-	
319 Drug Control Payments	15,000	5,000	10,000	
336 Maintenance & Repair -- Equipment	-	-	1,000	
338 Maintenance & Repair -- Vehicles	908	587	1,000	
340 Medical & Dental	-	-	10,000	Meth Physicals & Lab
355 Travel	1,086	-	500	
399 Other Contracted Services	-	921	-	
401 Animal Food and Supplies	64	2,528	2,000	
429 Instructional Materials & Supplies (DARE)	1,823	7,321	6,000	DARE - Non Grant Expenses
431 Law Enforcement Supplies	3,860	-	2,500	
499 Other Supplies & Materials	298	114	350	
509 Refunds	4,146	-	-	
524 Staff Development	-	55	2,000	
599 Other Charges	4,728	6,048	1,500	
716 Law Enforcement Equipment	8,555	9,626	8,000	
718 Motor Vehicles	17,426	17,423	25,000	
<b>TOTAL DRUG ENFORCEMENT</b>	<b>\$ 67,876</b>	<b>\$ 49,624</b>	<b>\$ 69,850</b>	
<b>58000 OTHER GENERAL GOVERNMENT</b>				
<b>58400 Other Charges</b>				
510 Trustee's Commission	\$ 370	\$ 302	\$ 500	
<b>TOTAL OTHER CHARGES</b>	<b>\$ 370</b>	<b>\$ 302</b>	<b>\$ 500</b>	
<b>Total Estimated Expenditures</b>	<b>\$ 68,246</b>	<b>\$ 49,927</b>	<b>\$ 70,350</b>	
<b>Excess of Estimated Revenue Over (Under) Estimated Expenditures</b>	<b>\$ (216)</b>	<b>\$ (11,010)</b>	<b>\$ (12,600)</b>	
<b>Estimated Beginning Fund Balance -- July 1</b>	<b>29,935</b>	<b>29,719</b>	<b>18,709</b>	
<b>Less Encumbrances &amp; Reserves</b>				
<b>Estimated Ending Fund Balance -- June 30</b>	<b>\$ 29,719</b>	<b>\$ 18,709</b>	<b>\$ 6,109</b>	

Fund # 131	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	FURTHER EXPLANATION
<b>Account Description</b> No.				
<b>Estimated Revenues</b>				
<b>40000 LOCAL TAXES</b>				
<b>40100 COUNTY PROPERTY TAXES</b>				
40110 Current Property Taxes	\$ 325,189	\$ 327,730	\$ 330,972	Represents .04
40120 Trustee's Collection Prior Year	5,171	8,858	6,000	
40125 Trustee's Collection Bankruptcy	-	24	-	
40130 Clerk & Master Collection Prior Year	4,409	4,134	4,200	
40140 Interest and Penalty	1,077	1,457	1,200	
40150 Pick-Up Taxes	-	-	-	
40161 Payment in Lieu of Taxes - TVA	183	160	175	
40162 Payment in Lieu of Taxes - Local Utilities	1,142	935	1,100	
40163 Payment in Lieu of Taxes - Other	909	1,076	1,000	
<b>40200 COUNTY LOCAL OPTION TAXES</b>				
40280 Mineral Severance Tax	35,166	27,484	38,000	
<b>40300 STATUTORY LOCAL TAXES</b>				
40320 Bank Excise Tax	3,004	1,884	2,250	
40390 Other Statutory Local Taxes	-	-	-	
<b>TOTAL LOCAL TAXES</b>	<b>\$ 376,250</b>	<b>\$ 373,742</b>	<b>\$ 384,897</b>	
<b>41100 LICENSES AND PERMITS</b>				
41140 Cable TV Franchise	\$ 1,755	\$ 1,634	\$ 1,700	
<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 1,755</b>	<b>\$ 1,634</b>	<b>\$ 1,700</b>	
<b>43000 CHARGES FOR CURRENT SERVICES</b>				
<b>43100 GENERAL SERVICE CHARGE</b>				
43190 Other General Service Charges	\$ 918	\$ -	\$ 1,000	Serv. Charge to Govt. Entities for Req
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>\$ 918</b>	<b>\$ -</b>	<b>\$ 1,000</b>	
<b>44000 OTHER LOCAL REVENUES</b>				
<b>44100 RECURRING ITEMS</b>				
44130 Sale of Materials and Supplies	\$ -	\$ 1,588	\$ 2,500	Mats. Charge to Govt. entities for Req
44170 Miscellaneous Refunds	23,625	60,000	115,000	Misc. Refunds & Occ Accident
<b>44500 NONRECURRING ITEMS</b>				
44530 Sale of Equipment	660	-	1,500	Surplus Equip. Sales
44560 Damages Recovered from Individuals	-	-	500	Chgs. To Individuals -- Ex: guardrail repair
44990 Other Local Revenues	-	2,500	2,500	Insurance Dividend
<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 24,285</b>	<b>\$ 64,088</b>	<b>\$ 122,000</b>	
<b>46000 STATE OF TENNESSEE</b>				
<b>46400 Public Works Grants</b>				
46410 Bridge Program	\$ 1,624	\$ -	\$ -	State-Aid Match 80/20 (State & Fed)
46420 State Aid Program	135,412	133,193	-	State-Aid Match 75/25 (Greenhaw Rd)
46490 Other Public Works Grants	44,999	-	-	Safety Grant Match 90/10, some 100%
<b>46800 Other State Revenues</b>				
46920 Gasoline and Motor Fuel Tax	1,852,832	1,874,473	1,861,842	
46930 Petroleum Special Tax	31,538	31,538	31,606	
46980 Other State Grants	47,837	-	30,000	Hawkins Cove Rd
<b>TOTAL STATE OF TENNESSEE</b>	<b>\$ 2,114,242</b>	<b>\$ 2,039,204</b>	<b>\$ 1,923,448</b>	
<b>47000 FEDERAL GOVERNMENT</b>				
47230 Disaster Relief	\$ -	\$ -	\$ -	
47590 Other Federal thru State	-	106,480	-	Fed Leon Stephens Bridge
<b>TOTAL FEDERAL GOVERNMENT</b>	<b>\$ -</b>	<b>\$ 106,480</b>	<b>\$ -</b>	
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 2,517,450</b>	<b>\$ 2,277,757</b>	<b>\$ 2,433,045</b>	
<b>4900 OTHER SOURCES</b>				
49800 Transfers In	\$ 8,213	\$ 9,642	\$ 8,500	E-911 sign maint.
<b>Total Other Sources (Non-Revenue)</b>	<b>\$ 8,213</b>	<b>\$ 9,642</b>	<b>\$ 8,500</b>	
<b>Total Estimated Revenues &amp; Other Sources</b>	<b>\$ 2,525,663</b>	<b>\$ 2,287,399</b>	<b>\$ 2,441,545</b>	

Account No.	Account Description	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	FURTHER EXPLANATION
<b>Estimated Expenditures</b>					
<b>61000 ADMINISTRATION</b>					
101	County Official	\$ 70,350	\$ 70,350	\$ 70,350	Elected - State Mandated 4.89%
103	Assistant	103,016	103,358	103,607	3 positions
185	Educational Incentive (COCTP & Emp. Educ.)	-	-	1,000	
186	Longevity	2,460	2,100	3,480	
187	Overtime Pay	183	1,996	2,500	2 positions O/T
189	Other Salaries and Wages	2,798	5,560	7,500	Commission Right of Way Project
191	Board & Committee Member Fees	18,240	18,240	18,240	Highway Commission
201	Social Security	12,223	12,436	12,814	Employees & Hwy. Commission
204	State Retirement	20,917	21,184	23,776	Employees Only
206	Life Insurance	191	187	187	" "
207	Medical Insurance	24,806	25,277	26,234	" "
208	Dental Insurance	875	941	972	" "
209	Disability Insurance	1,586	1,578	1,583	" "
210	Unemployment Compensation	2,236	729	-	Non-Contributory Employer
212	Employer Medicare	2,859	2,908	2,997	Employees & Hwy. Commission
299	Other Fringe Benefits	887	633	750	Safety Incentive, Christmas Bonus
320	Dues and Memberships	4,228	4,163	4,250	TCHOA, TCHOA Region II, TCSA
331	Legal Services	500	-	1,000	Attorney Services - Ongoing Case
332	Legal Notices, Recording & Court Costs	175	562	20,000	Newspaper Ads, Registration of Deeds
337	Maintenance & Repair - Office Equipment	1,798	1,940	2,000	Contracted Repair of office equip.
348	Postal Charges	216	61	200	
355	Travel (Meals, Mileage, Lodging, Parking, Etc.)	1,216	2,232	3,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	239	278	300	Reduced using Co Maint 7/1/08
435	Office Supplies	2,114	2,253	3,000	Administration office supplies
524	In Service/Staff Development	1,041	1,514	1,750	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,343	1,094	1,500	Miscellaneous
<b>TOTAL ADMINISTRATION</b>		<b>\$ 276,497</b>	<b>\$ 281,574</b>	<b>\$ 312,990</b>	
<b>62000 HIGHWAY &amp; BRIDGE MAINTENANCE</b>					
141	Foremen	\$ 29,156	\$ 29,128	\$ 29,128	1 position
142	Mechanic	25,052	24,658	23,415	1 position split Quarry & Hwy Maint
144	Equipment Operators Heavy	83,540	84,071	108,660	4 positions
145	Equipment Operators Light	183,944	181,485	182,602	8 positions <15K for quarry time
147	Truck Drivers	87,434	81,164	94,002	4 positions
186	Longevity	8,880	12,540	10,980	
187	Overtime Pay	5,797	8,174	10,000	
201	Social Security	26,228	26,177	26,595	
204	State Retirement	48,360	49,176	56,366	
206	Life Insurance	842	842	749	
207	Medical Insurance	101,332	102,569	112,301	
208	Dental Insurance	3,611	3,806	4,131	
209	Disability Insurance	3,966	4,085	3,984	
212	Employer Medicare	6,134	6,122	6,220	Hwy. Maintenance Employees
299	Other Fringe Benefits	3,137	3,110	3,150	Safety incentive, Christmas bonus
399	Other Contracted Services	3,125	6,274	7,500	Survey, Tree Service, Fence & CauLight
403	Asphalt - Cold Mix	14,180	16,989	20,000	Liquid asphalt for cold mix
408	Concrete	-	-	1,500	covering tile
409	Crushed Stone	1,174	-	7,000	stone for cold mix
426	General Construction Materials	3,143	1,915	3,500	construction supplies for road maint. Jobs
436	Other Road Materials	18,547	16,331	20,000	striping, salt
438	Pipe	-	-	10,000	Maintenance Pipe
443	Road Signs	20,859	23,795	40,000	signs and supplies begin state mandate
446	Small Tools	3,598	1,450	3,500	air hammer, concrete saw
499	Other Supplies & Materials	3,194	2,849	3,500	Flags, Vests, Raincoats, spray paint, etc.
<b>TOTAL HIGHWAY AND BRIDGE MAINTENANCE</b>		<b>\$ 685,233</b>	<b>\$ 686,709</b>	<b>\$ 788,783</b>	

Account No.	Account Description	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	FURTHER EXPLANATION
<b>63100 OPERATION AND MAINTENANCE OF EQUIPMENT</b>					
141	Foremen	\$ 29,385	\$ 30,653	\$ 28,118	1 position 5 mos/1 position 7 mos
186	Longevity	840	1,200	360	
187	Overtime	506	1,201	1,000	
189	Other Salaries and Wages	24,774	25,145	34,974	1 position 12 mos/ 1 position 3 mos
201	Social Security	3,495	3,615	3,025	
204	State Retirement	6,539	6,414	5,383	
206	Life Insurance	94	90	106	
207	Medical Insurance	12,222	12,105	14,757	
208	Dental Insurance	438	451	547	
209	Disability Insurance	469	446	432	
212	Employer Medicare	811	845	707	
299	Other Fringe Benefits	399	349	450	Safety incentive, Christmas bonus
335	Maintenance & Repair -- Building	1,071	641	1,000	
336	Maintenance & Repair - Equipment (contracted)	12,976	12,044	15,000	Thompson, L.B. Smith, etc
412	Diesel Fuel	69,985	65,000	68,000	all equip. not quarry
418	Equipment and Machinery Parts	69,694	58,158	75,000	all parts not quarry
424	Garage Supplies	15,284	21,093	20,000	Highway shop supplies
425	Gasoline	16,757	23,567	21,000	all vehicles not quarry
433	Lubricants	3,454	6,945	6,500	all vehicles and equip. not quarry
446	Small Tools	1,381	1,659	2,500	Highway shop
450	Tires & Tubes	18,147	14,393	19,000	all tires not quarry
499	Other Supplies & Materials	30	-	250	Highway shop
<b>TOTAL OPERATION &amp; MAINTENANCE OF EQUIP</b>		<b>\$ 288,751</b>	<b>\$ 286,012</b>	<b>\$ 318,110</b>	
<b>63400 QUARRY OPERATIONS</b>					
141	Foremen	\$ 29,128	\$ 29,993	\$ 29,128	1 position
145	Equipment Operators Light	34,665	41,381	41,121	1 position and 15K for other additional
186	Longevity	1,260	840	1,500	
187	Overtime Pay	126	-	1,000	Quarry associated overtime
189	Other Salaries & Wages	4,332	3,496	6,000	Other than Lt Oper
201	Social Security	4,214	4,654	4,882	
204	State Retirement	8,044	8,860	10,349	
206	Life Insurance	47	47	140	
207	Medical Insurance	15,263	18,008	19,675	
208	Dental Insurance	548	672	729	
209	Disability Insurance	264	264	557	
212	Employer Medicare	992	1,089	1,142	
299	Other Fringe Benefits	270	218	250	Safety incentive, Christmas bonus
307	Communications	1,649	1,586	1,750	Phone & fax @ quarry
321	Engineering Services	325	2,465	2,500	Engineering
323	Explosive and Drilling Services	17,577	10,124	25,000	Volume control & cost of pulling shots
330	Operating Lease Payments	15,600	16,800	16,800	Bostick-Holland Lease ends 12/31/08
335	Maintenance & Repair -- Building	1,126	705	1,500	
336	Maintenance and Repair - Equipment	9,003	13,925	17,500	Electrical & contracted service
349	Printing, Stationery & Forms	-	-	750	Quarry load tickets
412	Diesel Fuel	9,100	20,000	15,000	
415	Electricity	40,636	33,208	40,000	Crusher & Office Electrical
418	Equipment and Machinery Parts	29,767	47,131	40,000	
424	Garage Supplies	8,006	7,230	8,500	Quarry shop supplies
433	Lubricants	2,126	3,776	3,500	
450	Tires and Tubes	5,868	1,673	5,000	
454	Water and Sewer	728	936	900	crusher and office water
499	Other Supplies and Materials	-	-	200	
<b>TOTAL QUARRY OPERATIONS</b>		<b>\$ 240,664</b>	<b>\$ 269,080</b>	<b>\$ 295,374</b>	

Account No.	Account Description	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	FURTHER EXPLANATION
<b>65000 OTHER CHARGES</b>					
215	On Be-half OPEB Payments	\$ -	\$ -	\$ 35,020	OPEB Trust Payments
299	Other Fringe Benefits	-	533	6,558	Retiree's Insurance
307	Communications	6,518	4,718	4,800	office phones, pager, mobiles, ISP charges
322	Evaluation and Testing	927	-	1,000	
340	Medical and Dental Services	819	250	500	drug testing fees
359	Disposal Fees	2,639	2,610	2,650	dumpster fees
361	Permits	1,982	2,763	3,100	charges for mine and environmental permits
451	Uniforms	7,346	7,608	8,000	
452	Utilities	15,932	15,018	16,000	Hwy shop and office
502	Building and Contents Insurance	23,130	23,168	23,168	yearly premium
506	Liability Insurance	26,985	27,029	27,029	yearly premium
507	Medical Claims	3,856	45,688	25,000	Occ.Acc. Medical claims deductibles
508	Premiums on Surety Bond	772	822	800	yearly premium
510	Trustees Commission	25,984	26,152	27,000	
511	Vehicle & Equipment Insurance	26,985	27,029	27,029	yearly premium
513	Workers Compensation	18,269	19,037	19,725	Occ. Acc. Premium
516	Other Self Insured Claims	-	6,132	29,068	Occ. Acc. Related charges
599	Other Charges	1,611	3,952	3,000	misc. fees & expenses
<b>TOTAL OTHER CHARGES</b>		<b>\$ 163,755</b>	<b>\$ 212,507</b>	<b>\$ 259,447</b>	
<b>68000 CAPITAL OUTLAY</b>					
321	Engineering Services	\$ 510	\$ -	\$ -	engineering & surveying for cap. proj.
705	Bridge Construction	116,437	-	70,000	1 Fed Leon Stephens Bridge, 2 State Carter Rd & Wiseman Ln
707	Building Improvements	-	5,325	7,500	Sign Annex Improvements
708	Communication Equipment	7,000	8,976	10,000	repeater rent, radio purchases and repair
713	Highway Construction	6/30/10 Balances 93,732	3,570	5,000	Estimated Balances Ending 6/30/10
713	Highway Construction District 1	\$75,891	306	63,740	09/10 spent \$63,740 balance \$75,891
713	Highway Construction District 2	\$43,559	211	1,441	09/10 spent \$1,441 balance \$43,559
713	Highway Construction District 3	\$17,560	87,776	33,980	09/10 spent \$33,980 balance \$17,560
713	Highway Construction District 4	\$78,743	39,718	3,817	09/10 spent \$3,817 balance \$78,743
714	Highway Equipment	-	-	-	
718	Motor Vehicles	16,933	-	23,000	replace truck 60
719	Office Equipment	200	-	2,000	
726	State-Aid Projects	201,828	208,722	-	State-Aid Road - Greenhaw Road
790	Other Equipment	3,510	13,681	15,000	
791	Other Construction	39,033	3,615	20,000	
799	Other Capital Outlay	5,748	29,204	10,000	unexpected capital expenditures
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 612,942</b>	<b>\$ 376,070</b>	<b>\$ 342,500</b>	
<b>82100 DEBT SERVICE PRINCIPAL</b>					
<b>82120 Highways and Streets</b>					
602	Principal on Notes	\$ -	\$ -	\$ 22,000	
610	Principal on Capitalized Leases	12,981	10,912	33,778	Trucks 09/10
<b>TOTAL DEBT SERVICE PRINCIPAL</b>		<b>\$ 12,981</b>	<b>\$ 10,912</b>	<b>\$ 55,778</b>	
<b>82200 DEBT SERVICE INTEREST</b>					
<b>82220 Highways and Streets</b>					
604	Interest on Notes	\$ -	\$ -	\$ 6,600	
611	Interest on Capitalized Leases	163	2,803	7,368	Trucks 09/10
<b>TOTAL DEBT SERVICE INTEREST</b>		<b>\$ 163</b>	<b>\$ 2,803</b>	<b>\$ 13,968</b>	
<b>99100 Transfers Out</b>					
590	Transfers to Other Funds	\$ 403,803	\$ 403,803	\$ 403,803	Software Maint. & Hwy.Cap. 6 mil Proj III 2014
<b>Total Other Uses (Transfers Out)</b>		<b>\$ 403,803</b>	<b>\$ 403,803</b>	<b>\$ 403,803</b>	
<b>TOTAL ESTIMATED EXPENDITURES</b>		<b>\$ 2,684,789</b>	<b>\$ 2,529,470</b>	<b>\$ 2,790,751</b>	
<b>Excess of Estimated Revenues Over (Under)</b>					
<b>Estimated Expenditures</b>		<b>\$ (159,126)</b>	<b>\$ (242,071)</b>	<b>\$ (349,207)</b>	
<b>Estimated Beginning Fund Balance July 1</b>		<b>847,180</b>	<b>688,054</b>	<b>475,982</b>	
<b>Add in for Encumbrances not Expended 2010</b>			<b>30,000</b>		
<b>Estimated Ending Fund Balance June 30</b>		<b>\$ 688,054</b>	<b>\$ 475,982</b>	<b>\$ 126,776</b>	

Fund #141 Account Description No.	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	FURTHER EXPLANATION
<b>Estimated Revenues</b>				
<b>40000 Local Taxes</b>				
<b>40100 County Property Taxes</b>				
40110 Current Property Taxes	\$ 8,458,498	\$ 8,503,579	\$ 8,587,892	Value of Penny \$82,742 represents \$1.0379
40120 Trustee's Collection - Prior Year	160,000	188,304	196,000	
40130 Clerk & Master Collections - Prior Year	110,058	103,056	140,000	
40140 Interest and Penalty	33,000	37,804	34,000	
40161 Payments in Lieu of Taxes - TVA	4,176	4,896	5,000	
40162 Payments in Lieu of Taxes - Local Utilities	26,747	28,875	30,000	
40163 Payments in Lieu of Taxes - Other	23,150	25,728	24,000	
<b>40200 County Local Option Taxes</b>				
40210 Local Option Sales Tax	3,664,631	3,740,731	3,723,978	
40250 Litigation Tax - General	-	-	-	
40260 Litigation Tax - Special Purpose	-	-	-	
40270 Business Tax	-	-	-	
40290 Other Co Local Option	-	-	-	
<b>40300 Statutory Local Taxes</b>				
40320 Bank Excise Tax	77,730	48,736	66,650	
40350 Interstate Telecommunications Tax	5,000	3,235	5,000	
<b>Total Local Taxes</b>	<b>\$ 12,562,990</b>	<b>\$ 12,684,944</b>	<b>\$ 12,812,520</b>	
<b>41000 Licenses and Permits</b>				
41110 Marriage License	\$ 2,166	\$ 2,764	\$ 2,800	
41140 Cable TV Franchise	49,000	42,258	45,000	
<b>Total Licenses and Permits</b>	<b>\$ 51,166</b>	<b>\$ 45,022</b>	<b>\$ 47,800</b>	
<b>43500 Education Charges</b>				
43511 Tution-Regular Day Students	\$ -	\$ -	\$ -	
43513 Tution- Summer School	6,000	6,000	4,000	
43517 Tution-Other	290,453	290,453	264,397	
43551 School Based Health Service	-	-	-	
43570 Receipts from Indiv Schools	-	-	-	
<b>Total Education Charges</b>	<b>\$ 296,453</b>	<b>\$ 296,453</b>	<b>\$ 268,397</b>	
<b>44000 Other Local Revenues</b>				
<b>44100 Recurring Items</b>				
44110 Interest Earned	\$ 320,000	\$ 50,000	\$ 425,000	
44120 Lease/Rentals	12,204	12,204	12,000	Nextel Lease
44146 E-Rate Funding	67,060	45,626	-	
44170 Miscellaneous Refunds	134,689	151,949	133,412	Save the Children Grant, Elem BB, Misc
<b>44500 Non-Recurring Items</b>				
44520 Insurance Recovery	33,508	-	-	
44530 Sale of Equipment	-	4,142	-	
44530 Sale of Property	-	-	-	
44540 Sale of Property	-	-	-	
44570 Contributions & Gifts	21,225	96,932	4,951	
<b>Total Other Local Revenues</b>	<b>\$ 588,686</b>	<b>\$ 360,853</b>	<b>\$ 575,363</b>	



Fund #141 Account Description No.	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	FURTHER EXPLANATION
<b>46000 State of Tennessee</b>				
<b>46500 Regular Education Funds</b>				
46511 Basic Education Program	\$ 24,831,000	\$ 23,769,200	\$ 23,286,500	
46512 Basic Education Program - ARRA	-	1,083,800	2,065,500	
46515 Early Childhood Education	1,090,122	522,130	1,096,421	Pre School Programs
46520 School Food Service	67,627	26,102	-	
46530 Energy Efficient Grants	-	475,628	-	
46550 Driver Education	15,795	1,508	1,500	
46590 Other State Educ Funds	410,785	717,062	63,162	SRO Gr; Health Gr, Connect-Ten Excess, Partnership for Success, Mentor Coalition
46591 Coordinated School Health - ARRA	-	125,000	125,000	
46592 Internet Connectivity - ARRA	-	16,761	-	
46594 Family Resource Centers _ ARRA	-	55,900	33,300	
46595 Statewide Student Mgmt SSMS - ARRA	-	14,663	14,210	\$2.45 @ 5800 ADM
46610 Career Ladder Program	317,694	318,378	318,378	
46612 Career Ladder-Extended Contract	127,300	-	-	
46615 Career Ladder - Extended Contract - ARRA	-	90,700	90,700	
<b>Total Regular Education Funds</b>	<b>\$ 26,860,323</b>	<b>\$ 27,216,832</b>	<b>\$ 27,094,671</b>	
<b>46800 Other State Revenue</b>				
46850 Mixed Drink Tax	\$ -	\$ -	\$ -	
46851 State Revenue Sharing - TVA	50,000	50,000	50,000	
46980 Other State Grants	33,300	-	-	
46981 Safe Schools - ARRA	-	32,200	-	
46990 Other State Revenue	-	-	-	
<b>Total Other State Revenue</b>	<b>\$ 83,300</b>	<b>\$ 82,200</b>	<b>\$ 50,000</b>	
<b>Total State of Tennessee</b>	<b>\$ 26,943,623</b>	<b>\$ 27,299,032</b>	<b>\$ 27,144,671</b>	
<b>47000 Federal Government</b>				
<b>47100 Federal through State</b>				
47115 USDA Food Service Grant - ARRA	\$ -	\$ 24,247	\$ -	
47120 Adult Basic Education	120,291	92,817	106,477	
47131 Vocational Improvement	-	-	-	
47143 Special Education Grants -- IDEA	25,000	79,189	-	Proj.shift --Inclusive Asst.Tech Grants
47210 Job Training Partnership	100,793	89,273	82,149	Workforce Solution
47590 Other Federal thru State	10,595	-	-	
47640 ROTC Reimbursement	42,095	45,000	45,000	
47990 Other Direct Federal Revenue	-	125,000	48,058	DFG Grant
<b>Total Federal Through State</b>	<b>\$ 298,774</b>	<b>\$ 455,526</b>	<b>\$ 281,684</b>	
<b>Total Estimated Revenues</b>	<b>\$ 40,741,692</b>	<b>\$ 41,141,830</b>	<b>\$ 41,130,435</b>	
<b>49000 OTHER SOURCES</b>				
48990 Other Government (Headstart)	\$ 169,176	\$ 160,925	\$ 161,041	Headstart
49200 Notes Issued	-	-	-	
49700 Insurance Recovery	-	282,550	32,550	Roof \$250K Ins Recovery
49800 Transfers In	100,000	100,000	-	
<b>Total Other Sources</b>	<b>\$ 269,176</b>	<b>\$ 543,475</b>	<b>\$ 193,591</b>	
<b>Total Estimated Revenue &amp; Other Sources</b>	<b>\$ 41,010,868</b>	<b>\$ 41,685,305</b>	<b>\$ 41,324,026</b>	

Fund #141		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>70000</b>	<b>Instruction</b>				
<b>71100</b>	<b>Regular Instruction</b>				
116	Teachers	\$ 12,676,412	\$ 12,415,775	\$ 12,697,107	296 Regular Employees, Sat School & Diff Pay
117	Career Ladder Program	184,195	165,092	133,000	
127	Career Ladder Extended Cont	114,387	79,512	79,512	Based on Prior Yr
128	Homebound Teachers	20,184	16,248	20,000	Hourly as needed
163	Aides	471,349	524,625	486,634	7 computer lab aides/28 regular aides
189	Other Salaries & Wages	68,299	73,865	69,919	Save the Children's Grant Personnel, Nextel Supervisor
195	Substitute Teachers (Certified)	163,918	96,917	125,000	\$60 per day
198	Substitute Teachers (Non-Certified)	136,854	135,954	148,300	\$55 per day
201	Social Security	822,623	795,420	853,087	6.2% of Gross Salary
204	State Retirement	892,920	878,788	1,243,262	9.05% Cert / 13.14% Classified
207	Medical Insurance	1,770,764	1,835,358	1,963,357	Projected 5% Increase
209	Disability Insurance	4,558	4,962	4,428	support at .91% salary
210	Unemployment Compensation	15,906	23,000	30,000	
212	Employer Medicare Liability	192,932	186,794	199,512	1.45% of Gross Salary
356	Tuition	314,438	333,899	315,000	payment to Tullahoma 162 students
399	Other Contracted Services	74,824	82,469	73,960	Net TN \$60K, Misc Tech \$5K
					\$260K allocated to schools for supplies/field trips; \$35K paper, tech licenses & software, SRA, Apangea, Specialty Teachers Support, Calculators & Elementary Enrichment
429	Instructional Supplies	499,548	484,009	469,400	
449	Textbooks	782,012	359,164	400,175	student textbooks
499	Other Supplies & Materials	5,801	6,355	4,840	Code of Behavior & Discipline
599	Other Charges	7,720	8,613	12,014	504 needs, ParaPro Assessment, \$1,600 AP test, Writing Institute
722	Reg Instruction Equipment	124,688	179,984	234,118	Core teachers, laptops, computers, etc., calculator replacements, projectors
	<b>Total Regular Instruction</b>	<b>\$ 19,344,332</b>	<b>\$ 18,686,803</b>	<b>\$ 19,562,626</b>	
<b>71150</b>	<b>Alternative School</b>				
116	Teachers	\$ 175,605	\$ 98,249	\$ 115,937	2 FT Employees & 1 @ 17%
117	Career Ladder Program	4,000	2,000	2,000	
195	Substitute Teachers (certified)	1,960	295	1,000	\$60 per day
198	Substitute Teachers (non-certified)	165	110	1,000	\$55 per day
201	Social Security	11,125	6,094	7,436	6.2% of Gross Salary
204	State Retirement	11,531	6,470	10,673	9.05% Cert / 13.14% Classified
207	Medical Insurance	20,280	10,928	11,475	Projected 5% Increase
209	Disability Insurance	-	1,428	-	
212	Employer Medicare Liability	2,601	3,500	1,739	1.45% of Gross Salary
399	Other Contracted Services	-	-	3,500	Alternative School Drug Testing
499	Other Supplies & Materials	-	-	-	
	<b>Total Alternative School</b>	<b>\$ 227,267</b>	<b>\$ 129,074</b>	<b>\$ 154,760</b>	

Fund #141		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>71200 Special Education Program</b>					
116	Teachers	\$ 2,040,930	\$ 2,027,062	\$ 2,046,106	47 employees/summer school 10/11
117	Career Ladder Program	21,000	21,000	21,000	
128	Homebound Teachers	25,336	32,941	25,000	Hourly as needed
163	Aides	180,936	189,484	177,740	12 positions / summer school 10/11
189	Other Salaries & Wages	22,457	21,729	55,388	1 LPN - 1 RN
195	Substitute Teachers (certified)	1,160	2,250	2,500	\$60 per day
198	Substitute Teachers (non-certified)	18,672	26,311	25,000	\$55 per day
201	Social Security	138,814	138,389	145,870	6.2% of Gross Salary
204	State Retirement	157,720	157,848	219,969	9.05% Cert / 13.14% Classified
207	Medical Insurance	282,918	313,770	335,000	Projected 5% Increase
209	Disability Insurance	1,584	1,560	2,121	.91% Classified
210	Unemployment Compensation	832	3,000	5,000	As Needed
212	Employer Medicare Liability	32,474	32,372	34,115	1.45% of Gross Salary
312	Contracts/Private Agencies	252,729	260,294	327,120	Occupational Therapy, Dr. Moore, Feltz, Genesis Learning Ctr, Contracted Speech & Physical Therapy
336	Maintenance & Repairs	17,112	20,722	20,500	Copier Repairs
399	Other Contracted Services	11,158	2,850	4,500	Pediatrics Therapies, Signal Centers, Telemetrics
429	Instructional Supplies	52,403	57,741	26,900	SRA, WalMart, Triumph Learning
725	Special Education Equipment	4,191	32,489	5,500	Teacher Station & Printer
<b>Total Special Education</b>		<b>\$ 3,262,426</b>	<b>\$ 3,341,812</b>	<b>\$ 3,479,328</b>	
<b>71300 Vocational Education Program</b>					
116	Teachers	\$ 970,911	\$ 1,003,010	\$ 1,049,470	26 Reg Employees
117	Career Ladder Program	12,000	9,500	8,000	9 Positions
195	Substitute Teachers (certified)	10,994	8,967	10,900	\$60 per day
198	Substitute Teachers (non-certified)	19,022	15,850	22,000	\$55 per day
201	Social Security	59,549	60,741	67,603	6.2% of Gross Salary
204	State Retirement	63,103	65,003	95,701	9.05% Cert / 13.14% Classified
207	Medical Insurance	141,062	154,934	170,000	Projected 5% Increase
212	Employer Medicare Liability	13,985	14,330	15,810	1.45% of Gross Salary
429	Instructional Supplies	43,031	28,503	33,000	
449	Textbooks	2,392	4,894	6,000	
499	Other Supplies & Materials	2,372	-	-	
599	Other Charges	-	1,545	2,000	
730	Voc Instruction Equipment	32,569	21,351	20,000	Vocational Equipment
<b>Total Vocational Education</b>		<b>\$ 1,370,990</b>	<b>\$ 1,388,628</b>	<b>\$ 1,500,484</b>	

Fund #141		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>71400 Student Body Education Program</b>					
189	Other Salaries & Wages	\$ 51,226	\$ 19,783	\$ 21,765	3 Hrly PT Coaches & Elem Basketball Workers
201	Social Security	2,994	1,227	1,349	6.2% of Gross Salary
204	State Retirement	2,278	444	583	9.05% Cert / 13.14% Classified
207	Medical Insurance	4,485	-	-	Projected 5% Increase
212	Employer Medicare Liability	699	283	316	1.45% of Gross Salary
355	Travel	1,728	-	-	
399	Other Contracts	60,302	64,432	86,200	Ambulance Service \$2,000, Athletic Trainers \$41,500 & Drug Testing \$36,000, Elem BB officials \$6,700
499	Other Supplies & Materials	11,566	7,315	9,000	North/South field paint, soccer goal, tennis wind screens, elementary basketball uniforms, misc athletic needs
599	Other	3,524	4,163	5,000	Elementary basketball fees, MS field locks, conference, transportation, misc
790	Other Equipment	-	-	-	
<b>Total Student Body</b>		<b>\$ 138,802</b>	<b>\$ 97,647</b>	<b>\$ 124,213</b>	
<b>71600 Adult Education Program</b>					
116	Teachers	\$ 11,412	\$ 13,266	\$ 10,368	<b>71600 &amp; 72260 reimbursed 68%</b> 4 P/T adult ed. Teachers
201	Social Security	569	822	643	6.2% of Gross Salary
204	State Retirement	733	852	938	9.05% Cert / 13.14% Classified
212	Employer Medicare Liability	165	192	150	1.45% of Gross Salary
429	Instructional Supplies	20,594	5,673	1,355	adult ed. Supplies
599	Other Charges	-	-	-	
<b>Total Adult Education</b>		<b>\$ 33,473</b>	<b>\$ 20,805</b>	<b>\$ 13,454</b>	
<b>Total Instruction</b>		<b>\$ 24,377,290</b>	<b>\$ 23,664,769</b>	<b>\$ 24,834,866</b>	
<b>72000 Support Service</b>					
<b>72110 Attendance</b>					
105	Supervisor/Director	\$ 47,197	\$ -	\$ -	Position Cut
117	Career Ladder	-	-	-	
162	Clerical Personnel	83,770	86,505	87,166	5 Attendance Aides
189	Other Salaries	37,881	38,096	44,140	1 Employee
198	Substitutes	-	55	-	
201	Social Security	7,367	7,544	8,141	6.2% of Gross Salary
204	State Retirement	14,245	14,620	17,254	9.05% Cert / 13.14% Classified
207	Medical Insurance	27,098	27,113	27,000	Projected 10% Increase
209	Disability Insurance	1,179	1,093	1,195	.91% classified
212	Employer Medicare Liability	2,407	1,759	1,904	1.45% of Gross Salary
355	Travel	87	283	2,000	
399	Other Contracted Services	-	14,663	15,000	Student Data Software
499	Other Supplies	580	531	500	Perfect Attendance Awards, Printer Cartridges, Misc Office Supplies
524	Staff Development	1,290	880	1,000	Misc Conferences & Training
704	Attendance Equipment	1,976	1,466	1,000	
<b>Total Attendance</b>		<b>\$ 225,077</b>	<b>\$ 194,608</b>	<b>\$ 206,299</b>	

Fund #141		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>72120 Health Services</b>					
131	Medical Personnel	\$ 109,945	\$ 134,020	\$ 242,802	3.5 RNs/Summer School 10/11 & 5 LPN
198	Substitute	-	-	550	\$55 per day
201	Social Security	6,564	7,619	15,088	6.2% of Gross Salary
204	State Retirement	12,874	15,642	31,904	9.05% Cert / 13.14% Classified
207	Medical Insurance	9,117	14,040	44,650	Projected 5% Increase
209	Disability Insurance	964	1,138	2,209	support at .91% salary
212	Employer Medicare Liability	1,535	1,782	3,529	1.45% of Gross Salary
355	Travel	284	96	500	Nurses travel
524	Staff Development	564	-	800	CPR and nurses training
599	Other Charges	-	-	-	
<b>Total Health Services</b>		<b>\$ 141,847</b>	<b>\$ 174,337</b>	<b>\$ 342,032</b>	
<b>72130 Other Support Services</b>					
117	Career Ladder Program	\$ 7,000	\$ 7,000	\$ 8,000	
123	Guidance Personnel	628,497	649,427	650,437	13 reg employees
130	Social Worker	-	-	60,000	1 Employee
135	Assessment Personnel	9,018	8,767	9,500	Kindergarten screening
161	Secretary(s)	54,084	53,351	62,236	3 employees
170	School Resource Officer	53,200	52,200	20,000	.50 pf SRO @ Huntland, FCHS SRO officer will be budgeted thru budget amendment when we know total of grant. (revenue & expenditure)
189	Other Salaries (Safety Coordinator)	49,286	49,074	48,632	.5 School Safety Coordinator plus 15% grant writer
198	Non Certified Substitute	332	1,993	2,200	\$55 per day
201	Social Security	45,211	46,785	52,142	6.2% of Gross Salary
204	State Retirement	50,984	52,201	78,846	9.05% Cert / 13.14% Classified
207	Medical Insurance	66,909	71,649	84,500	Projected 5% Increase
209	Disability Insurance	562	626	566	.91% salary classified
212	Employer Medicare Liability	10,574	10,942	12,195	1.45% of Gross Salary
322	Evaluation & Testing	49,295	34,053	40,880	8th Grade Explorer, 10th Grade Plan, and ACT's, Think Link, Disc Educ, Kindergarten Screening
355	Travel	805	-	-	
524	In-Service Staff Development	113	-	-	
<b>Total Other Support</b>		<b>\$ 1,025,869</b>	<b>\$ 1,038,068</b>	<b>\$ 1,130,134</b>	

Fund #141		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>72210 Regular Instruction</b>					
105	Supervisor/Director	\$ 123,389	\$ 117,639	\$ 113,814	1 F/T & 1 @ 50% & 1 @ 15%
117	Career Ladder Program	10,000	12,000	12,000	
129	Librarians	577,342	583,937	583,679	12 positions
161	Secretary(s)	-	-	-	
162	Clerical Personnel	15,666	16,102	15,660	.5 Position
163	Educational Assistants	61,795	61,363	59,595	4 Library Aides
195	Substitutes	440	480	550	\$60 per day
196	In-service Training	-	2,200	5,300	Save the Children
198	Non-Certified Substitutes	2,337	6,623	5,000	\$55 per day
201	Social Security	47,407	48,055	49,327	6.2% of Gross Salary
204	State Retirement	54,733	55,120	74,577	9.05% Cert / 13.14% Classified
207	Medical Insurance	84,599	89,167	97,424	Projected 5% Increase
209	Disability Insurance	829	712	685	support at .91% salary
212	Employer Medicare Liability	11,095	11,242	11,536	1.45% of Gross Salary
355	Travel	11,426	13,553	14,872	Supervisors/Traveling teachers/Homebound/Secretaries/Public Relations
399	Other Contracted Services	-	-	-	
432	Library Books/Media	-	-	13,200	Library Books
435	Office Supplies	-	302	300	STC Supplies
499	Other Supplies & Materials	11,743	875	8,700	Misc supplies as needed (Walmart, Quill, etc)/Tech Supplies. Summer School, testing supplies & materials, K-2 report cards
524	Staff Development	33,289	25,595	31,194	Inservice training for all grade levels and supervisors, \$14,000 Schools allocations,
790	Other Equipment	9,841	-	-	
<b>Total Regular Instruction</b>		<b>\$ 1,055,932</b>	<b>\$ 1,044,965</b>	<b>\$ 1,097,413</b>	
<b>72220 Special Education Program</b>					
105	Supervisor/Director	\$ 73,404	\$ 73,557	\$ 73,115	1 employee
117	Career Ladder Program	1,000	1,000	1,000	
124	Psychological Personnel	-	1,326	-	
162	Clerical Personnel	80,847	82,192	80,868	3 Employees
201	Social Security	9,500	9,670	9,609	6.2% of Gross Salary
204	State Retirement	14,243	14,551	17,333	9.05% Cert / 13.14% Classified
207	Medical Insurance	14,309	15,047	14,900	Projected 5% Increase
209	Disability Insurance	732	736	736	support at .91% salary
212	Employer Medicare Liability	2,222	2,252	2,247	1.45% of Gross Salary
308	Consultants	-	-	-	
355	Travel	16,543	16,062	15,000	Homebound \$3000
499	Other Supplies & Materials	24,425	24,187	20,000	Toners, replacement parts for playground equipment, occupational supplies, WalMart, parents rights booklets
524	Staff Development	16,808	12,389	15,000	
599	Other Charges	6,419	7,414	6,750	Document shredding, Marvel Clinic, Maint fo audio trainers, repair for parts for CDC classrooms
<b>Total Special Education</b>		<b>\$ 260,452</b>	<b>\$ 260,383</b>	<b>\$ 256,559</b>	

Fund #141 Account Account Description No.	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	FURTHER EXPLANATION
<b>72230 Vocational Education Program</b>				
105 Supervisor/Director	\$ 43,342	\$ 35,270	\$ 34,828	1 employee
161 Secretary	34,828	-	-	Position Cut
189 Other Salaries & Wages (Bus Driver)	-	2,462	2,244	PT bus Driver as needed
201 Social Security	2,159	2,206	2,298	6.2% of Gross Salary
204 State Retirement	4,078	4,161	4,576	9.05% Cert / 13.14% Classified
207 Medical Insurance	5,527	5,656	5,900	Projected 5% Increase
209 Disability Insurance	314	317	317	support at .91% salary
212 Employer Medicare Liability	1,133	542	538	1.45% of Gross Salary
336 Maintenance & Repair	-	2,599	2,000	Maint/Repair Voc Equipment
355 Travel	7,079	2,121	1,000	In-County Travel
399 Other Contracted Service	1,174	675	2,000	Copier Repair Contract
499 Other Supplies	-	-	-	
524 Staff Development	2,689	625	2,000	Workshops & competitions
790 Other Equipment	-	-	-	
599 Other Charges	116	-	-	
<b>Total Vocational Education</b>	<b>\$ 102,439</b>	<b>\$ 56,634</b>	<b>\$ 57,701</b>	
<b>72260 Adult Program</b>				
105 Supervisor/Director	\$ 61,226	\$ 67,504	\$ 56,097	71600 & 72260 reimbursed at 68% .83% employee
162 Clerical Personnel	2,160	-	-	
189 Other Salaries/Wages	22,258	25,686	25,244	1 employee
201 Social Security	5,303	5,778	4,538	6.2% of Gross Salary
204 State Retirement	6,676	7,364	7,657	9.05% Cert / 13.14% Classified
207 Medical Insurance	9,497	10,350	10,799	Projected 5% Increase
209 Disability Insurance	172	230	230	support at .91% salary
212 Employer Medicare Liability	1,240	1,347	1,061	1.45% of Gross Salary
524 Staff Development	3,285	942	942	
599 Other Charges	-	250	-	
<b>Total Adult Education</b>	<b>\$ 111,817</b>	<b>\$ 119,451</b>	<b>\$ 106,568</b>	

Fund #141 Account No. Account Description	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	FURTHER EXPLANATION
<b>72310 Board of Education</b>				
118 Secretary to the Board	\$ -	\$ 1,556	\$ 1,620	Overtime rate *6 hrs per month
191 Board & Committee Members	30,876	31,200	31,200	8 positions
201 Social Security	1,914	2,030	2,035	6.2% of Gross Salary
204 Retirement	-	182	213	9.05% Cert / 13.14% Classified
212 Employer Medicare Liability	448	475	476	1.45% of Gross Salary
299 Other Fringe Benefits	53,064	76,735	90,473	29 Certified Retiree's Insurance & 2 Support Schools Activity Funds & Cafeteria Plate Counts
305 Audit Services	16,750	16,848	17,500	
320 Dues & Memberships	30,055	17,400	21,350	SACS, TSBA, NCTE, NMSA, ASCD, TSDC, Nat'l Clearing House
331 Legal Services	20,423	30,509	30,000	
336 Maint & Repair to Equipment	-	-	3,600	
399 Other Contracted Services	19,054	11,834	14,000	Employee drug testing, technical support, phone repairs, vaccines
499 Other Supplies & Mat	2,477	2,615	3,000	Report Cards K-5, Permanent Records, Inserts, grade/plan books, board docs
506 Liability Insurance	145,753	132,944	140,858	
508 Premium on Corporate Bonds	175	175	500	
510 Trustee's Commission	284,706	290,000	290,000	
513 Workman's Compensation Insurance	272,756	253,205	280,000	
524 Staff Development	7,039	4,078	8,000	
533 Criminal Investigation	12,500	7,500	12,500	Fingerprinting new employees
599 Other Charges	3,527	5,750	2,500	Chamber, advertising, misc. charges
<b>Total Board of Education</b>	<b>\$ 901,517</b>	<b>\$ 885,036</b>	<b>\$ 949,825</b>	
<b>72320 Director of Schools</b>				
101 County Official/Adm Office	\$ 189,724	\$ 109,550	\$ 109,108	1 Employee
103 Assistants	76,789	77,938	77,496	1 Employee
117 CEO Supplement	417	1,600	1,000	
161 Secretary(s)	26,438	-	-	Position eliminated
162 Clerical Personnel	13,313	27,871	28,522	1 Employee
189 Other Salaries & Wages	5,288	-	-	40 Days
201 Social Security	17,162	13,170	13,400	6.2% of Gross Salary
204 State Retirement	16,195	15,428	20,726	9.05% Cert / 13.14% Classified
207 Medical Insurance	13,388	13,811	14,500	Projected 5% Increase
209 Disability Insurance	694	1,079	260	support at .91% salary
212 Employer Medicare Liability	4,462	3,076	3,134	1.45% of Gross Salary
307 Communication	55,218	45,602	62,500	\$20,000 School Allocations, Reg & Cell Lines
320 Dues & Memberships	2,367	2,435	4,000	TOSS & TSBA
336 Maintenance & Repair	618	1,990	3,200	
348 Postal Charges	3,542	5,165	4,000	Stamps & Postage
355 Travel	2,076	1,308	1,500	
399 Other Contracted Service	3,511	2,651	3,000	MTR/Danka
435 Office Supplies	20,144	7,969	15,000	Letterhead/Envelopes/CO Office Supplies
499 Other Supplies	68	100	1,000	
524 Staff Development	1,333	1,373	5,000	
599 Other Charges	16,779	6,550	10,400	Bid Expenses, Job Postings & Misc Needs
701 Administration Equipment	-	6,764	4,000	
<b>Total Director of Schools</b>	<b>\$ 469,526</b>	<b>\$ 345,430</b>	<b>\$ 381,745</b>	



Fund #141 Account Account Description No.	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	FURTHER EXPLANATION
<b>72410 Office of the Principal</b>				
104 Principal(s)	\$ 705,594	\$ 752,626	\$ 698,439	11 Employees
117 Career Ladder Program	25,000	21,333	20,000	
139 Assistant Principals	598,457	493,314	502,042	10 Reg Employees
161 Secretary(s)	401,820	362,743	343,304	18 Bookkeepers & Secretaries
162 Clerical Personnel	-	-	-	
189 Other Salaries and Wages	69,933	44,458	43,902	3 Office Aides
195 Substitute Teacher (certified)	165	700	750	\$60 per day
198 Substitute Teacher (non-certified)	4,395	2,508	3,000	\$55 per day
201 Social Security	109,463	99,658	99,909	6.2% of Gross Salary
204 State Retirement	140,567	127,336	161,332	9.05% Cert / 13.14% Classified
207 Medical Insurance	223,797	208,359	220,000	Projected 5% Increase
209 Disability Insurance	4,302	3,476	3,524	support at .91% salary
212 Employer Medicare Liability	25,606	23,703	23,366	1.45% of Gross Salary
499 Other Supplies & Materials	-	-	3,300	Discipline Software
<b>Total Office of the Principal</b>	<b>\$ 2,309,099</b>	<b>\$ 2,140,214</b>	<b>\$ 2,122,868</b>	
<b>72520 Human Resources</b>				
105 Supervisor/Director	\$ -	\$ -	\$ -	moved to 72320
162 Clerical Personnel	65,846	66,656	66,772	2 employees
201 Social Security	4,082	4,133	4,140	6.2% of Gross Salary
204 State Retirement	7,710	7,863	8,774	9.05% Cert / 13.14% Classified
207 Medical Insurance	5,065	5,183	5,400	Projected 5% Increase
209 Disability Insurance	585	580	608	support at .91% salary
212 Employer Medicare Liability	954	956	968	1.45% of Gross Salary
355 Travel	-	-	-	
399 Other Contracted Services	2,153	1,741	8,500	Lease and Copier overage
435 Office Supplies	509	88	300	
499 Other Supplies and Materials	700	-	1,000	Employee handbooks
524 Staff Development	1,327	1,034	2,000	Registrations/travel exp. For meetings
599 Other Charges	-	-	-	
701 Administration Equipment	861	1,748	2,000	
<b>Total Human Resources</b>	<b>\$ 89,792</b>	<b>\$ 89,982</b>	<b>\$ 100,462</b>	

Fund #141 Account Account Description No.	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	FURTHER EXPLANATION
<b>72610 Operation of the Plant</b>				
160 Guards	\$ 38,261	\$ 24,558	\$ 24,116	1 Employee
166 Custodial Personnel	862,200	859,940	872,035	37 F/T & 8 P/T employees
189 Other Salaries & Wages	98,643	84,199	81,621	2 F/T employee and part time help
198 Substitutes (non-certified)	2,182	10,061	8,000	\$55 per day
201 Social Security	59,384	58,478	58,492	6.2% of Gross Salary
204 State Retirement	103,409	100,868	122,915	9.05% Cert / 13.14% Classified
207 Medical Insurance	161,621	159,291	172,500	Projected 5% Increase
209 Disability Insurance	7,747	7,643	8,512	support at .91% salary
210 Unemployment Compensation	3,791	6,000	10,000	As Needed
212 Employer Medicare Liability	14,086	13,888	14,294	1.45% of Gross Salary
359 Disposal Fees	29,334	30,000	33,000	
399 Other Contracted Service	9,203	751	-	
410 Custodial Supplies	115,048	148,046	165,000	
415 Electricity	1,527,086	1,601,236	1,665,263	10% increase minus \$145,202 Excel
434 Natural Gas	198,973	154,751	166,875	
454 Water & Sewer	127,737	123,624	140,954	5% Increase
499 Other Supplies & Materials	-	318	-	
501 Boiler Insurance	9,225	9,572	9,576	
502 Building & Contents Insurance	168,074	175,013	175,074	
599 Other Charges	-	6,122	250	
720 Plant Operation Equipment	18,949	18,375	20,000	Buffers & Floor Strippers
<b>Total Operation of Plant</b>	<b>\$ 3,554,953</b>	<b>\$ 3,592,734</b>	<b>\$ 3,748,477</b>	
<b>72620 Maintenance of Plant</b>				
105 Supervisor/Director	\$ 52,877	\$ 53,686	\$ 53,244	1 Employee
161 Secretary(s)	24,116	24,558	24,117	1 Employee
167 Maintenance Personnel	561,344	518,886	533,276	17 Employees
189 Other Salaries & Wages	6,336	6,265	6,300	1 employee -- 1 hr./day
201 Social Security	37,792	35,665	38,250	6.2% of Gross Salary
204 State Retirement	73,884	67,117	80,238	9.05% Cert / 13.14% Classified
207 Medical Insurance	95,736	89,364	98,500	Projected 5% Increase
209 Disability Insurance	6,043	5,585	5,557	support at .91% salary
212 Employer Medicare Liability	8,839	8,267	8,946	1.45% of Gross Salary
307 Communication	2,853	2,750	3,000	Cellular Phones
329 Laundry Service	10,298	11,000	11,000	Uniforms & Rug Rentals
335 Maint & Repair Service Building	492,528	465,000	505,000	\$12,500 Athletic Maint.
336 Maint & Repair Service Equipment	5,432	4,996	5,000	
338 Maint & Repair Service Vehicle	19,410	24,073	21,000	
399 Other Contracted Services	65,352	98,570	92,500	Asbestos Monitoring, Mowing Contracts, Pest Control, Fire Ext, elevators
425 Gasoline	34,500	13,190	20,000	
499 Other Supplies & Materials	2,537	3,308	2,750	Walmart, Herald Chronicle
524 Staff Development	-	-	500	Maintenance Training
599 Other Charges	17	18	500	
701 Administration Equipment	713	1,069	2,000	
717 Maintenance Equipment	26,479	9,800	25,000	Replace 1983 ton truck
<b>Total Maintenance of Plant</b>	<b>\$ 1,527,086</b>	<b>\$ 1,443,167</b>	<b>\$ 1,536,677</b>	

Fund #141		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>72710 Transportation</b>					
105	Supervisor/Director	\$ 40,554	\$ 39,954	\$ 39,512	.50% of Transportation Director
146	Bus Drivers	184,671	180,663	190,578	10 county bus drivers/ 1 as Needed
189	Other Salaries & Wages	-	3,018	-	
198	Substitute (non-certified)	5,660	3,865	4,000	\$55 per day
201	Social Security	13,906	13,767	14,514	6.2% of Gross Salary
204	State Retirement	24,036	24,091	28,618	9.05% Cert / 13.14% Classified
207	Medical Insurance	32,915	40,335	43,000	Projected 5% Increase
209	Disability Insurance	1,648	1,558	1,734	support at .91% salary
212	Employer Medicare Liability	3,290	3,233	3,394	1.45% of Gross Salary
307	Communication	4,307	4,187	6,000	Cellular Phones Bus Drivers & Director
315	Contracts with Vehicle Owners	1,315,481	1,312,944	1,316,528	Based on Last Yrs Contract
315	Fuel Supplement	46,362	32,258	171,315	Based on Average \$3.75 per gallon
338	Maint & Repair Service-Vehicle	123,440	108,183	125,000	Maint & Repairs to County owned Buses
355	Travel	-	4	100	
399	Other Contracted Services	9,259	12,120	21,000	Pre-Employment Testing, Random Drug/Alcohol tests, Post Accident
425	Gasoline	74,871	49,847	61,435	Fuel for County Buses/Director
499	Other Supplies & Materials	-	9,113	9,500	School Bus Forms
511	Vehicle Insurance (contracted bus drivers)	21,600	21,600	21,600	Insurance for contracted buses
524	Staff Development	1,164	1,595	3,500	ASMS/TAPT/State Training, Bus Drivers Training
599	Other Charges	184	2,071	100	
701	Administration Equipment	-	291	-	
729	Transportation Equipment	34,400	80,000	100,000	Transportation Needs
<b>Total Transportation</b>		<b>\$ 1,937,748</b>	<b>\$ 1,944,697</b>	<b>\$ 2,161,428</b>	
<b>72810 Central and Other</b>					
105	Supervisor/Director	\$ 81,349	\$ 82,396	\$ 81,954	1 Employee
162	Clerical Personnel	34,828	35,270	34,828	1 Employee
189	Other Salaries & Wages	173,303	175,535	173,367	5 Employees
201	Social Security	16,839	16,996	17,989	6.2% of Gross Salary
204	State Retirement	33,896	34,517	38,126	9.05% Cert / 13.14% Classified
207	Medical Insurance	30,852	31,545	33,850	Projected 5% Increase
209	Disability Insurance	2,626	2,640	2,640	support at .91% salary
212	Employer Medicare Liability	3,938	3,942	4,207	1.45% of Gross Salary
299	Other Fringe Benefits	4,698	5,379	8,000	Educ. Reimb. For 260 day employees
317	Data Processing	11,561	11,561	11,561	County Software agreement
355	Travel	2,835	1,980	5,000	Technology Travel in County gasoline
499	Other Supplies and Materials	20,057	20,249	8,500	Cable, surge protectors, reaceway, etc
524	Staff Development	17,539	2,227	5,000	
599	Other Charges	2,358	-	-	
790	Other Equipment	-	13,001	35,000	Sec Camera, tech servers, switches & tools etc
<b>Total Central &amp; Other</b>		<b>\$ 436,680</b>	<b>\$ 437,238</b>	<b>\$ 460,022</b>	
<b>Total Support Services</b>		<b>\$ 14,149,834</b>	<b>\$ 13,766,944</b>	<b>\$ 14,658,210</b>	

Fund #141		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>Non Instructional Services</b>					
<b>73100 Food Service</b>					
105	Supervisor/Director	\$ 2,356	\$ 442	\$ -	
117	Career Ladder Program	2,000	2,000	-	1 employee
162	Clerical Personnel	-	884	-	
201	Social Security	7,296	32,985	-	6.2% of Gross Salary
204	State Retirement	598	2,238	-	6.42% Certified
210	Unemployment Compensation	446	3,616	-	
212	Employer Medicare Liability	169	526	-	1.45% of Gross Salary
421	Food Preparation Supplies	1,208	73	-	
422	Food Supplies	22,887	21,540	-	
499	Other Supplies & Materials	19,048	-	-	
710	Food Service Equipment	-	25,247	-	
<b>Total Food Services</b>		<b>\$ 56,008</b>	<b>\$ 89,551</b>	<b>\$ -</b>	
<b>Community Services (ESP, Campora, Workforce, 73300 Meth Free Grant, Coordinated School Health)</b>					
105	Supervisor	\$ 114,952	\$ 130,597	\$ 115,726	Majority of line items are 100% reimbursed / Revenue #43511 & 43517 & 47210 & 46980 & 47590 Coordinated School Health, Campora, ESP Director
116	Teachers	54,695	56,342	49,460	Workforce Solution Teacher
163	Aides	-	884	-	
189	Other Salaries & Wages	232,350	315,544	226,152	ESP Workers & 1 FT Clerical
201	Social Security	24,769	28,219	24,345	6.2% of Gross Salary
204	State Retirement	25,851	30,438	27,815	9.05% Cert / 13.14% Classified
207	Medical Insurance	16,377	28,881	15,613	Projected 5% Increase
209	Disability Insurance	699	1,002	670	support at .91% salary
212	Employer Medicare Liability	5,793	6,599	5,700	1.45% of Gross Salary
307	Communication	457	1,950	1,150	telephones
355	Travel	5,052	11,474	7,610	
399	Other Contracted Services	2,190	10,240	14,640	Bus Drivers, CPR Training, etc
422	Food Supplies	-	12,000	10,000	
499	Other Supplies & Materials	71,162	167,188	69,991	WalMart, snacks, health supplies
524	Staff Development	2,311	24,774	20,549	
599	Other Charges	56,546	128,277	45,797	Workforce Incentives/ESP field trips
790	Other Equipment	-	-	-	
<b>Total Community Services</b>		<b>\$ 613,203</b>	<b>\$ 954,409</b>	<b>\$ 635,217</b>	

Fund #141		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION	
Account No.	Account Description	Actual	Estimated	Budget		
<b>73400 Early Childhood Education (Preschool Program)</b>					<b>Reimbursed Revenue Code 46515 &amp; 48990 (Pre-School Programs)</b> 0.5 Employees 12 Employees 24 Employees  6.2% of Gross Salary 9.05% Cert / 13.14% Classified Projected 5% Increase support at .91% salary 1.45% of Gross Salary	
105	Supervisor	\$ 33,218	\$ 33,218	\$ 33,218		
116	Teachers	498,831	513,304	511,090		
163	Aides	323,320	285,918	278,037		
187	Overtime	-	-	-		
189	Other Salaries & Wages	44,514	15,660	15,660		
195	Substitute (certified)	-	300	5,200		
198	Substitute (non-certified)	165	6,700	-		
201	Social Security	53,661	51,656	52,279		
204	State Retirement	75,707	70,413	69,337		
207	Medical Insurance	132,524	134,816	147,720		
209	Disability Insurance	2,891	2,558	2,673		
212	Employer Medicare Liability	12,550	12,062	12,152		
355	Travel	705	2,000	5,000		
399	Other Contracted Services	2,054	3,000	3,000		
499	Other Supplies & Materials	73,397	72,399	108,376		
524	Staff Development	1,851	9,145	7,000		
599	Other Charges	1,535	915	6,720		
790	Other Equipment	-	60,000	-		
<b>Total Early Childhood Education</b>		<b>\$ 1,256,923</b>	<b>\$ 1,274,064</b>	<b>\$ 1,257,462</b>		
<b>Total Non Instructional Services</b>		<b>\$ 1,926,134</b>	<b>\$ 2,318,024</b>	<b>\$ 1,892,679</b>		
<b>Capital Outlay</b>					To offset revenue shortfall Excel Lighting	
<b>76100 Regular Capital Outlay</b>						
304	Architects	\$ -	\$ -	\$ -		
399	Other Contracted Services	-	-	556,434		
707	Building Improvement	-	475,628	-		
715	Land	-	-	-		
799	Other Capital Outlay	42,831	-	115,000		
<b>Total Capital Outlay</b>		<b>\$ 42,831</b>	<b>\$ 475,628</b>	<b>\$ 671,434</b>		
<b>82130 Principal on Debt</b>						Payment on Huntland's Lighting Note Principal on Dell Computers
602	Principal on Notes	\$ 25,000	\$ 25,000	\$ 25,000		
610	Principal on Capital Leases	82,635	20,011	118,110		
<b>Total Education Principal on Debt</b>		<b>\$ 107,635</b>	<b>\$ 45,011</b>	<b>\$ 143,110</b>		
<b>82230 Interest on Debt</b>					Interest on Huntland's Lighting Note Interest on Dell Computers	
604	Interest on Notes	\$ 4,153	\$ 3,046	\$ 1,928		
611	Interest on Capital Leases	8,141	1,588	27,092		
<b>Total Education Interest on Debt</b>		<b>\$ 12,294</b>	<b>\$ 4,634</b>	<b>\$ 29,020</b>		
<b>82330 Other Debt Services</b>					Educational Debt \$500,000 FCHS, \$260,000 -3M Bond Issuance	
620	Contribution to Primary Government	860,000	760,000	760,000		
<b>Total Debt Service</b>		<b>\$ 860,000</b>	<b>\$ 760,000</b>	<b>\$ 760,000</b>		
<b>Total Expenditures</b>		<b>\$ 41,476,018</b>	<b>\$ 41,035,010</b>	<b>\$ 42,989,320</b>		

Fund #141 Account Account Description No.	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	FURTHER EXPLANATION
<b>99000 OTHER USES</b>				
99100 Transfers Out				
590 Transfer to Other Funds	100,000	105,465	5,206	Federal Projects Cash Flow
<b>Total Other Uses</b>	<b>\$ 100,000</b>	<b>\$ 105,465</b>	<b>\$ 5,206</b>	
<b>Total Expenditures and Other Uses</b>	<b>\$ 41,576,018</b>	<b>\$ 41,140,475</b>	<b>\$ 42,994,526</b>	
<b>Over (Under) Estimated Expend. &amp; Other Uses</b>	<b>\$ (565,150)</b>	<b>\$ 544,830</b>	<b>\$ (1,670,500)</b>	
<b>Estimated Beginning Fund Balance July 1</b>	<b>\$ 3,581,460</b>	<b>\$ 3,293,927</b>	<b>\$ 3,838,757</b>	
<b>Audit Adjustments &amp; Encumbrance Liquidations</b>	<b>\$ 277,617</b>	<b>\$ -</b>	<b>\$ (202,124)</b>	Reserve for Post Employment ARC
<b>Estimated Ending Fund Balance June 30</b>	<b>\$ 3,293,927</b>	<b>\$ 3,838,757</b>	<b>\$ 1,966,133</b>	

## Centralized School Cafeteria Fund # 143

Fund # 143		2008-2009	2009-2010	2010-2011	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
<b>Estimated Revenues</b>					
<b>OPERATION OF NON INSTRUCTIONAL SERVICES</b>					
<b>Food Service Revenue</b>					
43521	LUNCH PAYMENTS STUDENTS	\$ 829,890	\$ 721,590	\$ 721,590	
43522	LUNCH PAYMENTS ADULTS	71,171	76,245	76,245	
43523	INCOME FROM BREAKFAST	60,917	58,901	58,901	
43524	SPECIAL MILK SALES	18,409	15,478	15,478	
43525	A LA CARTE SALES	376,060	369,487	369,487	
43570	RECEIPTS FROM INDIVIDUAL SCHOOLS	-	-	-	
44110	INTEREST	10,541	4,900	4,900	
44170	MISCELLANEOUS REFUNDS	1,950	12,776	-	
46520	SCHOOL FOOD SERVICE	33,493	32,754	32,754	
47111	USDA REIMB LUNCH	1,252,092	1,329,322	1,329,322	
47113	USDA REIMB BREAKFAST	369,373	391,919	391,919	
47114	USDA OTHER	608	-	-	
49800	TRANSFER (from General Purpose)	-	-	-	
<b>Total Estimated Revenue &amp; Other Sources</b>		<b>\$ 3,024,504</b>	<b>\$ 3,013,372</b>	<b>\$ 3,000,596</b>	

<b>Fund # 143</b>					
<b>Account No.</b>	<b>Account Description</b>	<b>2008-2009 Actual</b>	<b>2009-2010 Estimated</b>	<b>2010-2011 Budget</b>	<b>FURTHER EXPLANATION</b>
<b>Estimated Expenditures</b>					
<b>73100 Food Service Expenditures</b>					
105	Supervisor/Director	\$ 73,957	\$ 75,350	\$ 60,000	1 Employee
162	Clerical Personnel	58,882	58,882	58,882	2 Employees
165	Cafeteria Personnel	877,463	865,300	886,000	11 Managers, 57 FT Emp & 3 PT Emp
189	Other Salaries & Wages (Subs)	61,563	41,096	51,000	\$7.98 per hr
196	In-Service Training (Perfect Attend Incent)	625	750	1,875	\$125 per perfect attendance
201	Social Security	62,815	60,633	65,581	6.2% of Gross Salary
204	State Retirement	113,090	111,647	132,288	6.42% Cert / 11.71% Classified
207	Medical Insurance	226,969	232,293	240,000	Projected 10% Increase
209	Disability Insurance	8,749	8,435	9,162	.91% Classified
210	Unemployment Compensation	1,409	4,000	4,000	As Needed
212	Employer Medicare Liability	14,933	14,338	15,340	1.45% of Gross Salary
307	Communication	5,566	5,000	5,000	
336	Maint & Repair Service Equipment	24,977	10,000	30,000	
354	Transportation	214	--	500	Gasoline
355	Travel	6,912	7,000	8,000	in county 0.51 per mile
399	Other Contracted Services	5,865	12,000	12,000	
421	Food Preparation Supplies	77,585	13,500	50,000	5% Increase on projected actual
422	Food Supplies	1,268,009	1,200,000	1,250,000	5% Increase on projected actual
435	Office supplies	5,780	6,000	8,000	
499	Other Supplies & Materials	23,892	44,348	50,000	
524	In-Service/Staff Develop	12,789	17,002	15,000	
599	Other Charges	-	1,500	5,000	
710	Food Service Equipment	97,985	170,000	100,000	
<b>Total Food Services</b>		<b>\$ 3,030,029</b>	<b>\$ 2,959,074</b>	<b>\$ 3,057,628</b>	
<b>Excess of Estimated Revenues Over (Under) Estimated Expenditures</b>		<b>\$ (5,525)</b>	<b>\$ 54,298</b>	<b>\$ (57,032)</b>	
<b>Estimated Beginning Fund Balance 7/1</b>		<b>\$ 529,051</b>	<b>\$ 523,526</b>	<b>\$ 577,824</b>	
<b>Estimated Ending Fund Balance 6/30</b>		<b>\$ 523,526</b>	<b>\$ 577,824</b>	<b>\$ 520,792</b>	



General Debt Service Fund # 151

Fund #151		2008-2009	2009-2010	2010-2011		
Account No.	Account Description	Actual	Estimated	Budget		
<b>ESTIMATED REVENUES</b>						
<b>40000 LOCAL TAXES</b>						
<b>40100 County Property Taxes</b>						
40110	Current Property Taxes	\$ 812,958	\$ 819,308	\$ 827,430	Represents 7 cents	
40120	Trustee's Collection - Prior Year	11,768	22,321	11,750		
40125	Trustee's Collection - Bankruptcy	-	59	-		
40130	Clerk & Master Collections - Prior Year	10,856	10,313	10,500		
40140	Interest and Penalty	2,532	3,642	2,600		
40150	Pick-up Taxes	-	-	-		
40161	Payments in Lieu of Taxes - TVA	452	399	400		
40162	Payments in Lieu of Taxes - Local Utilities	2,827	2,339	2,500		
40163	Payments in Lieu of Taxes - Others	2,273	2,694	2,250		
<b>40200 COUNTY LOCAL OPTION TAXES</b>						
40250	Litigation Tax -- General	101,394	91,809	102,000		
40266	Litigation Tax - Jail or Workhouse	-	-	-		
<b>40300 STATUTORY LOCAL TAXES</b>						
40320	Bank Excise Tax	7,485	4,693	7,500		
<b>TOTAL LOCAL TAXES</b>		<b>\$ 952,545</b>	<b>\$ 957,577</b>	<b>\$ 966,930</b>		
<b>41000 LICENSES AND PERMITS</b>						
41140	Cable TV Franchise	4,295	4,070	4,200		
<b>TOTAL LICENSES AND PERMITS</b>		<b>\$ 4,295</b>	<b>\$ 4,070</b>	<b>\$ 4,200</b>		
<b>44000 OTHER LOCAL REVENUES</b>						
<b>44100 Recurring Items</b>						
44110	Interest Earned	\$ -	\$ -	\$ -		
<b>44500 Non-Recurring Items</b>						
44510	Accrued Interest on Debt Issues	\$ -	\$ -	\$ -		
<b>TOTAL OTHER LOCAL REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 956,840</b>	<b>\$ 961,647</b>	<b>\$ 971,130</b>		
<b>ESTIMATED OTHER SOURCES</b>						
49500	Other Loans Issued	\$ -	\$ -	\$ -		
49800	Transfers In	436,000	440,000	552,435	Hwy, ID Board & Jail Lit Tax	
<b>Total Estimated Revenues &amp; Other Sources</b>		<b>\$ 1,392,840</b>	<b>\$ 1,401,647</b>	<b>\$ 1,523,565</b>		

<b>Fund #151</b>		<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	
Account No.	Account Description	Actual	Estimated	Budget	
<b>ESTIMATED EXPENDITURES</b>					
<b>82100 Principal on Debt</b>					
<b>82110 General Government</b>					
601	Principal on Bonds	\$ 1,175,000	\$ 1,195,000	\$ 1,254,311	
602	Principal on Notes	-	4,295	-	
612	Principal on Other Loans	-	-	-	
<b>82200 Interest on Debt</b>					
<b>82210 General Government</b>					
603	Interest on Bonds	481,491	441,024	498,675	
613	Interest on Other Loans	-	3,212	-	
<b>82300 Other Debt Service</b>					
<b>82310 General Government</b>					
510	Trustee's Commission	19,379	18,062	21,000	
606	Other Debt Issuance Charges	-	7,000	25,000	
699	Other Debt Service	750	-	1,250	
<b>TOTAL GEN. GOV'T DEBT SERVICE</b>		<b>\$ 1,676,620</b>	<b>\$ 1,668,593</b>	<b>\$ 1,800,236</b>	
<b>TOTAL ESTIMATED EXPENDITURES</b>		<b>\$ 1,676,620</b>	<b>\$ 1,668,593</b>	<b>\$ 1,800,236</b>	
<b>Excess of estimated revenues over (under) estimated expenditures</b>		<b>\$ (283,780)</b>	<b>\$ (266,947)</b>	<b>\$ (276,671)</b>	
<b>OTHER FINANCING SOURCES (Uses)</b>					
Refunding Debt Issuance		\$ -	\$ -	\$ -	
Other Loans Issued		-	-	-	
Proceeds from Sale of Capital Assets		-	-	-	
Transfers In		-	-	-	
Transfers Out		-	-	-	
Refunded Loans		-	-	-	
<b>TOTAL OTHER FINANCING SOURCES (Uses)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>ESTIMATED FUND BALANCE JULY 1</b>		<b>1,645,527</b>	<b>1,361,747</b>	<b>1,094,801</b>	
<b>ESTIMATED ENDING FUND BALANCE JUNE 30</b>		<b>\$ 1,361,747</b>	<b>\$ 1,094,801</b>	<b>\$ 818,130</b>	

## Education Debt Service Fund # 156

Fund #156		2008-2009	2009-2010	2010-2011		
Account No.	Account Description	Actual	Estimated	Budget		
<b>ESTIMATED REVENUES</b>						
<b>40000 LOCAL TAXES</b>						
<b>40100 County Property Taxes</b>						
40110	Current Property Taxes	\$ 1,707,199	\$ 1,720,533	\$ 1,737,602	Represents \$0.13	
40120	Trustee's Collection - Prior Year	21,798	47,306	22,000		
40125	Trustee's Collection - Bankruptcy	-	124	-		
40130	Clerk & Master Collections - Prior Year	22,435	21,659	22,500		
40140	Interest and Penalty	4,931	7,649	5,000		
40150	Pick-Up Taxes	-	-	-		
40161	Payments in Lieu of Taxes - TVA	936	838	925		
40162	Payments in Lieu of Taxes - Local Utilities	5,867	4,916	5,403		
40163	Payments in Lieu of Taxes - Other (Nissan)	571,800	549,487	537,358		
<b>40200 County Local Option Taxes</b>						
40210	Local Option Sales Tax	-	-	-		
<b>40300 Statutory Local Taxes</b>						
40320	Bank Excise Tax	15,725	9,860	15,725		
<b>TOTAL LOCAL TAXES</b>		<b>\$ 2,350,691</b>	<b>\$ 2,362,371</b>	<b>\$ 2,346,513</b>		
<b>41000 LICENSES AND PERMITS</b>						
41140	Cable TV Franchise	8,826	8,550	8,823		
<b>TOTAL LICENSES AND PERMITS</b>		<b>\$ 8,826</b>	<b>\$ 8,550</b>	<b>\$ 8,823</b>		
<b>44000 OTHER LOCAL REVENUES</b>						
<b>44100 Recurring Items</b>						
44110	Interest Earned	\$ -	\$ -	\$ -		
<b>44500 Non-Recurring Items</b>						
44510	Accrued Interest on Debt Issues	-	-	-		
44570	Contributions & Gifts	-	-	-		
<b>TOTAL OTHER LOCAL REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 2,359,517</b>	<b>\$ 2,370,921</b>	<b>\$ 2,355,336</b>		
<b>ESTIMATED OTHER SOURCES</b>						
<b>48000 OTHER GOVERNMENTS &amp; CITIZENS</b>						
48130	Contributions (City of Winchester)	\$ -	\$ -	\$ -	Winchester Ended 07-08	
<b>49800 OPERATING TRANSFERS</b>						
49400	Refunding Debt Issued	\$ -	\$ -	\$ -	Refund from School Debt Issuance	
49500	Other Loans Issued	-	-	-		
49800	Transfers In	860,000	760,000	760,000	School 500k FCHS/260K Capital In/Out for Co Gen Operating Cash	
49800	Transfers In	-	2,250,000	1,500,000		
<b>TOTAL OPERATING TRANSFERS</b>		<b>\$ 860,000</b>	<b>\$ 3,010,000</b>	<b>\$ 2,260,000</b>		
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>\$ 3,219,517</b>	<b>\$ 5,380,921</b>	<b>\$ 4,615,336</b>		

Fund #156		2008-2009	2009-2010	2010-2011	
Account No.	Account Description	Actual	Estimated	Budget	
<b>ESTIMATED EXPENDITURES</b>					
82100	Principal on Debt				
82130	Education				
601	Principal on Bonds	\$ 1,875,000	\$ 2,380,000	\$ 2,360,000	
612	Principal on Other Loans	-	-	-	
82200	Interest on Debt				
82230	Education				
603	Interest on Bonds	1,190,235	861,152	906,273	
613	Interest on Other Loans Payable	-	-	-	
82300	Other Debt Service				
82330	Education				
510	Trustee's Commission	\$ 41,618	\$ 41,419	\$ 45,000	
605	Underwriter's Discount	152,050	-	-	
606	Other Debt Issuance Charges	183,335	250	25,000	
699	Other Debt Service	481	483	1,000	
<b>TOTAL EDUCATION DEBT SERVICE</b>		<b>\$ 3,442,719</b>	<b>\$ 3,283,303</b>	<b>\$ 3,337,273</b>	
99100	OPERATING TRANSFERS				
510	Transfer to other Funds	\$ -	\$ 2,250,000	\$ 1,500,000	In/Out for Co Gen Operating Cash
<b>TOTAL OPERATING TRANSFERS</b>		<b>\$ -</b>	<b>\$ 2,250,000</b>	<b>\$ 1,500,000</b>	
<b>TOTAL ESTIMATED EXPENDITURES</b>		<b>\$ 3,442,719</b>	<b>\$ 5,533,303</b>	<b>\$ 4,837,273</b>	
<b>EXCESS ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENDITURES</b>		<b>\$ (223,202)</b>	<b>\$ (152,382)</b>	<b>\$ (221,936)</b>	
<b>OTHER FINANCING SOURCES (Uses)</b>					
	Refunding Debt Issuance	\$ 15,205,000	\$ -	\$ -	
	Premiums on Debt Issued	43,142	-	-	
	Proceeds from Sale of Capital Assets	-	-	-	
	Payments to Refunded Debt Escrow Acct	(14,951,236)	-	-	
<b>TOTAL OTHER FINANCING SOURCES (Uses)</b>		<b>\$ 296,906</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>ESTIMATED FUND BALANCE JULY 1</b>		<b>\$ 3,044,884</b>	<b>\$ 3,118,588</b>	<b>\$ 2,966,206</b>	
<b>ESTIMATED ENDING FUND BALANCE JUNE 30</b>		<b>\$ 3,118,588</b>	<b>\$ 2,966,206</b>	<b>\$ 2,744,270</b>	

Franklin County, TN Government  
Schedule of Debt Payments  
for Fiscal Year 2010-2011

Loan Name	Authorized & Unissued	Amount Outstanding at 6/30/10	Payment Fund	Principal		Interest		Total Debt Service for FY 2010-11
				Due in FY 2010-11	Due in FY 2010-11	Due in FY 2010-11	Due in FY 2010-11	
<b>GO Bonds</b>								
Jail Refunding Bonds Series 2003	\$ -	\$ 1,970,000.00	Gen. Debt	\$ 260,000.00	\$ 61,828.76	\$ 321,828.76		
Refunding School Bonds Series 2002	\$ -	\$ 5,115,000.00	Educ. Debt	\$ 795,000.00	\$ 227,647.50	\$ 1,022,647.50		
Judicial Ctr Bonds -- Series 2010	\$ -	\$ 1,500,000.00	Educ. Debt	\$ 16,970.09	\$ 61,875.00	\$ 78,845.09		
Refunding School -- 2006	\$ -	\$ 2,950,000.00	Educ. Debt	\$ 230,000.00	\$ 113,872.50	\$ 343,872.50		
Refunding Hwy Prog -- 2006	\$ -	\$ 2,860,000.00	Gen. Debt	\$ 690,000.00	\$ 108,680.00	\$ 798,680.00		
Judicial Center Bonds Series 2007	\$ -	\$ 5,375,000.00	Gen. Debt	\$ 220,000.00	\$ 222,145.00	\$ 442,145.00		
School Capital Bonds -- Series 2009	\$ -	\$ 2,845,000.00	Educ. Debt	\$ 160,000.00	\$ 109,752.50	\$ 269,752.50		
School FCHS Refund --Series 2009	\$ -	\$ 14,940,000.00	Educ. Debt	\$ 1,175,000.00	\$ 455,000.00	\$ 1,630,000.00		
CON for ID Board Land -- 2010	\$ -	\$ 818,370.97	Gen. Debt	\$ 52,340.81	\$ 37,746.19	\$ 90,087.00		
CON for School Lights -- 2005	\$ -	\$ 55,000.00	GP School	\$ 25,000.00	\$ 1,928.00	\$ 26,928.00		
<b>TOTAL GO BONDS</b>	<b>\$ -</b>	<b>\$ 38,428,370.97</b>		<b>\$ 3,624,310.90</b>	<b>\$ 1,400,475.45</b>	<b>\$ 5,024,786.35</b>		
<b>Revenue Bonds</b>								
Industrial Revenue Bonds (1987)	\$ -	\$ 128,000.00	Gen. Debt	\$ 15,000.00	\$ 6,400.00	\$ 21,400.00		
<b>TOTAL REVENUE BONDS</b>	<b>\$ -</b>	<b>\$ 128,000.00</b>		<b>\$ 15,000.00</b>	<b>\$ 6,400.00</b>	<b>\$ 21,400.00</b>		
<b>Capital Leases</b>								
Hwy Truck Lease -- Fall 2009 Pending	\$ -	\$ 172,109.00	Highway	\$ 33,777.00	\$ 7,368.00	\$ 41,145.00		
School Technology Lease-May,2006	\$ -	\$ -	GP School	\$ -	\$ -	\$ -		
<b>TOTAL CAPITAL LEASES</b>	<b>\$ -</b>	<b>\$ 172,109.00</b>		<b>\$ 33,777.00</b>	<b>\$ 7,368.00</b>	<b>\$ 41,145.00</b>		
<b>Debt Service by Fund</b>								
General Debt Service Fund **	\$ 1,254,310.90	\$ 498,674.95		\$ 496,970.09	\$ 345,848.76	\$ 842,818.85		
Education Debt Service Fund	\$ 2,360,000.00	\$ 906,272.50		\$ 2,385,000.00	\$ 908,200.50	\$ 3,293,200.50		
Highway/Public Works Fund	\$ 33,777.00	\$ 7,368.00		\$ 723,777.00	\$ 116,048.00	\$ 839,825.00		
School GP Fund	\$ 25,000.00	\$ 1,929.00		\$ 67,340.81	\$ 44,146.19	\$ 111,487.00		
<b>TOTAL</b>	<b>\$ 3,673,087.90</b>	<b>\$ 1,414,244.45</b>		<b>\$ 3,673,087.90</b>	<b>\$ 1,414,244.45</b>	<b>\$ 5,087,332.35</b>		
<b>Debt Service By Function</b>								
Public Safety	\$ 496,970.09	\$ 345,848.76		\$ 496,970.09	\$ 345,848.76	\$ 842,818.85		
Education	\$ 2,385,000.00	\$ 908,200.50		\$ 2,385,000.00	\$ 908,200.50	\$ 3,293,200.50		
Highway	\$ 723,777.00	\$ 116,048.00		\$ 723,777.00	\$ 116,048.00	\$ 839,825.00		
Administration	\$ 67,340.81	\$ 44,146.19		\$ 67,340.81	\$ 44,146.19	\$ 111,487.00		
<b>TOTAL</b>	<b>\$ 3,673,087.90</b>	<b>\$ 1,414,244.45</b>		<b>\$ 3,673,087.90</b>	<b>\$ 1,414,244.45</b>	<b>\$ 5,087,332.35</b>		

CLERK'S CERTIFICATE - True Copy


STATE OF TENNESSEE, FRANKLIN COUNTY

*I, Phillip Custer, County Clerk of said Franklin County, do hereby certify that the attached document is a true and perfect copy of:*

**A Resolution Making Appropriations to Non-Profit and Charitable Organizations  
Of Franklin County, Tennessee for the Fiscal year Beginning July 1, 2010**

*This resolution is recorded in Commissioners Minute Book 22, pages 586-590.*

*Witness my hand and official seal, at office in Winchester, Tennessee, this  
the 21<sup>st</sup> day of September, 2010.*

  
County Clerk

**A RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT AND CHARITABLE  
ORGANIZATIONS OF FRANKLIN COUNTY, TENNESSEE  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2010**

**WHEREAS**, Section 5-9-109, Tennessee Code annotated, authorizes the County Legislative Body to make appropriations to non-profit and charitable organizations, and

**WHEREAS**, the Franklin County Legislative Body recognizes the various non-profit and charitable organizations located in Franklin County have a great need of funds to carry on their non-profit and charitable work;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Franklin County, Tennessee on this 21<sup>ST</sup> day of June, 2010:

1. That Two Thousand Four Hundred Thirty Dollars (\$2,430) be appropriated to the Contact Lifeline of the Highland Rim to promote the health and welfare of the citizens of Franklin County; (58500-316).
2. That Two Thousand Four Hundred Thirty Dollars (\$2,430) be appropriated to the Disabled American Veterans to promote the health and welfare of the citizens of Franklin County; (58500-316).
3. That One Thousand Eight Hundred Dollars (\$1,800) be appropriated to the Old Jail Museum to promote the health and welfare of the citizens of Franklin County; (58500-316).
4. That One Thousand Eight Hundred Dollars (\$1,800) be appropriated to the Old Cowan Railroad Museum to promote the health and welfare of the citizens of Franklin County; (58500-316).
5. That One Thousand Six Hundred Twenty Dollars (\$1,620) be appropriated to the Good Samaritan Ministry to promote the health and welfare of the citizens of Franklin County; (58500-316).
6. That One Thousand Six Hundred Twenty Dollars (\$1,620) be appropriated to St. Theresa Outreach Ministry to promote the health and welfare of the citizens of Franklin County; (58500-316).
7. That Eight Hundred Ten Dollars (\$810) be appropriated to the Motlow State Community College Foundation to promote the health and welfare of the citizens of Franklin County; (58500-316).
8. That Twenty Two Thousand Five Hundred Dollars (\$22,500) be appropriated to the Franklin County Chamber of Commerce to promote the health and welfare of the citizens of Franklin County; (58500-316).
9. That Fifteen Thousand Seven Hundred Fifty Dollars (\$15,750) be appropriated to the Franklin County Chamber Tourism Roundtable to promote the health and welfare of the citizens of Franklin County; (58500-316).

10. That Three Thousand Seven Hundred Twenty Six Dollars (\$3,726) be appropriated to the Franklin County Chamber Beautification Committee to promote the health and welfare of the citizens of Franklin County; (58500-316).
11. That Five Thousand Four Hundred Dollars (\$5,400) be appropriated to the Haven of Hope to promote the health and welfare of the citizens of Franklin County; (58500-316).
12. That One Thousand Two Hundred Fifteen Dollars (\$1,215) be appropriated to the Franklin County Historical Society to promote the health and welfare of the citizens of Franklin County; (58500-316).
13. That Two Thousand Twenty Five Dollars (\$2,025) be appropriated to the Franklin County Salvation Army Service to promote the health and welfare of the citizens of Franklin County; (58500-316).
14. That Thirteen Thousand Fifty Dollars (\$13,050) be appropriated to the Franklin County Senior Citizens to promote the health and welfare of the citizens of Franklin County; (56300-316).
15. That Nine Thousand Dollars (\$9,000) be appropriated to the Hoyte E. Baker Senior Citizens to promote the health and welfare of the citizens of Franklin County; (56300-316).
16. That Nine Thousand Dollars (\$9,000) be appropriated to the Centerstone Mental Health Center to promote the health and welfare of the citizens of Franklin County; (55310-316).
17. That Four Hundred Eighty-eight Dollars (\$488) be appropriated to Cowan Lions Football to promote the health and welfare of the citizens of Franklin County; (56700-316).
18. That Six Hundred Seventy Two Dollars (\$672) be appropriated to Cowan Minor/Little League to promote the health and welfare of the citizens of Franklin County; (56700-316).
19. That Six Hundred Sixty Four Dollars (\$664) be appropriated to Decherd Little League to promote the health and welfare of the citizens of Franklin County; (56700-316).
20. That One Thousand Eight Hundred Twenty Four Dollars (\$1,824) be appropriated to Franklin County Girls Softball to promote the health and welfare of the citizens of Franklin County; (56700-316).
21. That Two Thousand Six Hundred Thirty Two Dollars (\$2,632) be appropriated to Franklin County Soccer to promote the health and welfare of the citizens of Franklin County; (56700-316).
22. That Two Thousand Five Hundred Thirty Six Dollars (\$2,536) be appropriated to Winchester Pee Wee Football to promote the health and welfare of the citizens of Franklin County; (56700-316).
23. That One Thousand Two Hundred Forty Dollars (\$1,240) be appropriated to Estill Springs Upward Basketball to promote the health and welfare of the citizens of Franklin County; (56700-316).



24. That Two Thousand Thirty Two Dollars (\$2,032) be appropriated to Winchester Upward Basketball to promote the health and welfare of the citizens of Franklin County; (56700-316).
25. That Five Hundred Eighty Four Dollars (\$584) be appropriated to Huntland Upward Basketball to promote the health and welfare of the citizens of Franklin County; (56700-316).
26. That Two Thousand Forty Dollars (\$2,040) be appropriated to Winchester Little League to promote the health and welfare of the citizens of Franklin County; (56700-316).
27. That One Thousand Seven Hundred Twenty Eight Dollars (\$1,728) be appropriated to Huntland Little League to promote the health and welfare of the citizens of Franklin County; (56700-316).
28. That One Thousand Four Hundred Eighty Eight Dollars (\$1,488) be appropriated to Estill Springs Little League to promote the health and welfare of the citizens of Franklin County; (56700-316).
29. That Seven Hundred Sixty Dollars (\$760) be appropriated to Sewanee Little League to promote the health and welfare of the citizens of Franklin County; (56700-316).
30. That Four Hundred Forty Dollars (\$440) be appropriated to Franklin County Babe Ruth to promote the health and welfare of the citizens of Franklin County; (56700-316)


**BE IT FURTHER RESOLVED** that all appropriations enumerated in Section 1 through 30 that the sum total equals \$113,304.00, are made subject to the following conditions:

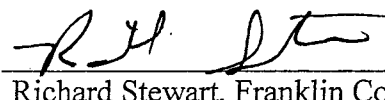
- (1) That the non-profit and charitable organizations to which funds are appropriated shall file with the County Clerk and disbursing officials a copy of an annual report of its business affairs and transactions and the proposed use of the county's funds in accordance with the rules promulgated by the Comptroller of the Treasury, Chapter 038-0-7. Such annual report shall be prepared and certified by the chief financial officer of such non-profit organizations in accordance with Section 5-9-101, Tennessee Code Annotated.
- (2) That the non-profit and charitable organizations to which funds are appropriated shall submit to the Finance Committee quarterly reports showing the organization's activity and expense. This requirement shall not include the youth sports programs.
- (3) That said funds must only be used by the named non-profit charitable organizations in furtherance of their non-profit charitable purpose benefiting the general welfare of the citizens of the county.

- (4) That it is the expressed interest of the Board of County Commissioners of Franklin County in providing these funds to the above named non-profit and/or charitable organizations to be fully in compliance with Chapter 039-2-7 of the rules of the Comptroller of the Treasury, and Section 5-9-101, Tennessee Code Annotated, and any and all other laws which may apply to county appropriations to non-profit organizations are made subject to compliance with any and all of these laws and regulations.

**BE IT FURTHER RESOLVED** that this resolution take effect immediately upon passage.

**ADOPTED** this 21<sup>st</sup> day of June, 2010.

  
Eddie Clark, Chairman of the County Commission

  
Richard Stewart, Franklin County Mayor

RESOLUTION SPONSORED BY: Shasteen & Clark

MOTION TO ADOPT: Cantrell

SECOND BY: Riddle

VOTES: AYES 14 NAYS 0

DECLARATION: Passed Unanimously with Amendment to remove #11

**Franklin County Government**  
**Capital Improvements Program Status**  
**Fiscal Year 2010-2011**

**Judicial Center Project**

Project Begin Date: June 18, 2007

Estimated Ending Date: November 2, 2009

Initial Loan Specifications: \$6,000,000 Fixed Rate Bonds with SunTrust June 2007  
Obligation Beginning 2008      Obligation ending 2023

Additional \$1,500,000 Fixed Rate Bonds with Federal Government  
USDA/Rural Development May 2010  
Obligation Beginning May 2011      Obligation ending May 2048

Project Description: Land Purchase by Current Jail & Construction of a Judicial Center  
including Courtrooms and Administrative Offices

Expenditure Status: As of June 30, 2010 expended \$8,329,057  
Land purchased for \$400,000.00  
Contracts awarded to Construction Manager and Contractors, Ground  
Breaking was 8/20/08  
Fire Marshall Approval 9/24/09  
Open House 11/2/09 - now fully functioning

**Franklin County Annex Project**

Project Begin Date: June 2007

Estimated Ending Date: June 2009

Initial Loan Specifications: Not Applicable to date – Improvements currently funded by the  
county general building maintenance department.

Project Description: Land & building given to the county general government by the Franklin  
County School Board. Particular building is at the old high school  
location and was the previous school vocational building. Renovation  
will result in housing & consolidating various county departments  
housed in several other locations. This will result in the ability to  
liquidate several properties. To date the Elections Administration,  
Veterans Affairs, Archives, IT Dept, Maintenance Dept, Finance Dept,  
Industrial Development Board, Conservation Office, Salvation Army &  
Volunteer Medical Clinic are housed there. The rescue squad built a  
training center. The Rural Fire Departments currently house their fire  
safety house & have built a training center.

Expenditure Status: As of June 2010 - \$130,000.00  
Fiscal year 2010 & fiscal year 2010 there was no budget appropriated due to the economy and fund balance issues. Future needs discussed are a consolidation of records storage; however that is still to be determined.

**Franklin County School Capital Project**

Project Begin Date: December 2008

Estimated Ending Date: June 2011

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

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.

Expenditure Status: As of June 2010 - \$2,056,786 expended, \$266,963 encumbered. As of Sept 2010 - \$342,570 left undesignated to expend. Needs are being assessed as the project proceeds.