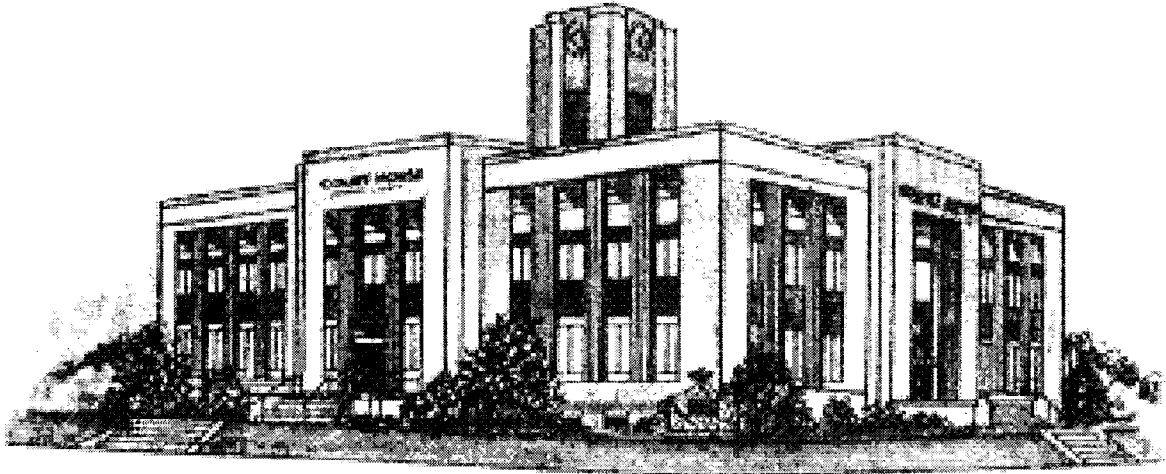


Budget Document for the Year Ending June 30, 2012

Franklin County, Tennessee

Approved August 15, 2011



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, 2012

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RESOLUTION 1a-081511

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FRANKLIN
COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2011 AND
ENDING JUNE 30, 2012

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee assembled in special called session on the 15th day of August, 2011, 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, 2011 and ending June 30, 2012 according to the following schedule:

General Fund	
County Commission	\$ 253,044
Beer Board	550
County Mayor	168,204
County Attorney	8,900
Election Commission	231,295
Register of Deeds	308,443
Planning	144,002
County Buildings	872,590
Other General Administration - IT	23,350
Property Assessor	475,718
County Trustee	287,117
County Clerk	509,400
Finance Department	584,279
Circuit Court	895,886
General Sessions Court	284,856
Drug Court Program	100,125
Chancery Court	188,746
Juvenile Court	121,119
Judicial Commissioners	120,980
Other Administration of Justice	30,000
Probation Services	97,120
Sheriff's Department	2,995,666
Administration of the Sex Offender	19,090
Jail	1,694,706
Community Reentry Program	92
Juvenile Services	18,000
Civil Defense	142,255
Rescue Squad	31,930
Consolidated Communications	793,432
County Coroner	31,500
Public Safety Grants	-
Local Health Center	40,403
Rabies & Animal Control	232,936
Children's Special Services	-
Other Local Health Services	145,333
Regional Mental Health Center	-
Appropriation to State	30,646
General Welfare Assistance	17,775

Litter Control		80,445
Other Public Health & Welfare		169
Senior Citizen's Assistance		27,550
Parks and Fair Boards		28,976
Agriculture Extension		99,079
Soil Conservation		75,799
Industrial Development		-
Other Economic & Community Development		157,970
Veterans Services		17,714
Other Charges		616,751
ARRA GRANT # 5 - Community Reentry		45,864
Transfers Out		443,257
Total General Fund	\$	13,493,044
<u>Courthouse Jail Maintenance Fund</u>		
Other Charges	\$	685
Transfers Out		70,000
Total Courthouse Jail Maintenance Fund	\$	70,685
<u>Library Fund</u>		
Libraries	\$	270,483
Other Charges		31,820
Transfers Out		-
Total Library Fund	\$	302,303
<u>Solid Waste/Sanitation Fund</u>		
Sanitation Education/Information	\$	2,500
Convenience Centers		221,031
Transfer Stations		1,101,405
Post closure Care Cost		12,000
Other Charges		75,847
Transfers Out		3,803
Total Solid Waste/Sanitation Fund	\$	1,416,586
<u>Local Purpose(Rural Fire) Fund</u>		
Fire Prevention & Control	\$	459,450
Other Charges		9,000
Total Local Purpose (Rural Fire) Fund	\$	468,450
<u>Drug Control Fund</u>		
Drug Enforcement	\$	56,820
Other Charges		500
Total Drug Control Fund	\$	57,320
<u>Highway/Public Works Fund</u>		
Administration	\$	321,808
Highway & Bridge Maintenance		828,851
Operation & Maintenance of Equipment		373,988
Quarry Operations		288,789
Other Charges		256,802
Capital Outlay		442,500
Principal on Debt		50,149

Interest on Debt		8,746
Transfers Out		403,803
Total Highway/Public Works Fund	\$	2,975,435
General Debt Service Fund		
General Government Debt Service	\$	1,809,888
Total General Debt Service Fund	\$	1,809,888
Education Debt Service Fund		
Education Debt Service	\$	3,292,243
Transfers Out		-
Total Education Debt Service Fund	\$	3,292,243
General Purpose School Fund		
Instruction		
Regular Instruction	\$	19,998,600
Alternative School		209,027
Special Education		3,817,219
Vocational Education		1,563,143
Student Body Education		122,713
Adult Education		13,628
Support Services		
Attendance		178,286
Health Services		378,840
Other Support Services		1,130,946
Regular Instruction		1,061,942
Special Education		294,458
Vocational Education		60,641
Adult Education		110,118
Board of Education		971,474
Director of Schools		376,227
Office of the Principal		2,209,112
Human Resources		109,526
Operation of the Plant		3,747,774
Maintenance of Plant		1,521,356
Transportation		2,285,347
Central and Other		571,864
Non-Instructional Services		
Community Services		836,313
Early Childhood Education		1,331,889
Capital Outlay		75,000
Debt Service		1,019,256
Transfers Out		8,534
Total General Purpose School Fund	\$	44,003,234

Central Cafeteria Fund

Non-Instructional Services

Food Service	\$	3,002,808
<hr/>		
Total Central Cafeteria Fund	\$	3,002,808

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 Comptroller of the State or his Designee after its adoption as provided by Section 9-21-403, T.C.A.

SECTION 6. BE IT FURTHER RESOLVED that the County Executive and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Comptroller of the State of Tennessee or his Designee, to pay for the expenses herein authorized until the taxes and other revenue for the year 2011-12 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, 2012.

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.

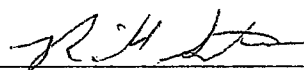
SECTION 10. BE IT FURTHER RESOLVED that the delinquent County Property taxes for the year 2009 and prior years and the interest and penalty thereon collected during the year ending June 30, 2012 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2010. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

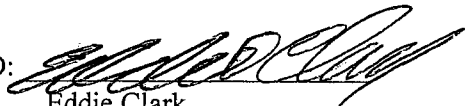
SECTION 11. BE IT FURTHER RESOLVED that the Franklin County Commission on the date of June 20, 2011 & amended on August 15, 2011, they resolved to establish a Reserve Fund Policy, Spending Prioritization Policy & Debt Management Policies of Franklin County, TN. The Policies enacted will be utilized in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

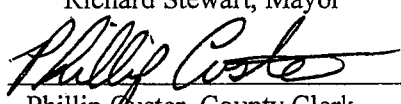
SECTION 12. BE IT FURTHER RESOLVED that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and shall be of no effect at the end of the year at June 30, 2012.

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

SECTION 14. BE IT FURTHER RESOLVED that this resolution shall take effect from and Passed this 15th day of August, 2011.

APPROVED: 
Richard Stewart, Mayor

APPROVED: 
Eddie Clark
Chair of Commission

ATTEST: 
Phillip Custer, County Clerk

Resolution Sponsored by: Clark & Hughes

Motion to Adopt: Hill Second: Cantrell

Votes: Ayes 15 Nays: 0 Declaration: Approved

RESOLUTION 1b-081511

**RESOLUTION FIXING THE TAX LEVY IN
FRANKLIN COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2011**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee, assembled in special called session on this 15th day of August, 2011, that the combined property tax rate for Franklin County, Tennessee for the fiscal year beginning July 1, 2011 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	1.0830	1.0830	1.0830
General Debt Service	0.1000	0.1000	0.1000
Education Debt Service	0.1649	0.1649	0.1649
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 2011.

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

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

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

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

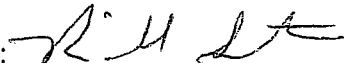
SECTION 8. BE IT FURTHER RESOLVED that the proceeds from the Local Purpose Tax will be allocated equally and totally among the fifteen rural fire departments through quarterly distributions with two exceptions; 1) an allocation of Four Thousand Five Hundred Dollars \$4,500.00 necessary for the training association, facility, & maintenance or repair of vehicles; 2) the 2011 increase in Hotel Motel Tax be reserved for incentive distribution.


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


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

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

Passed this 15th day of August, 2011.

APPROVED: 
Richard Stewart, County Mayor

APPROVED: 
Eddie Clark, Chair of Commission

ATTEST: 
Phillip Custer, County Clerk

RESOLUTION SPONSORED BY: Clark & Hughes

MOTION TO ADOPT: Finney SECOND BY Cantrell

VOTES: AYES 15 NAYS 0 DECLARATION: Approved

Franklin County, Tennessee
Budget Summary
FY 2011

Fund	Beginning Fund Balance (Spendable)	Revenues	Debt Proceeds	Transfers In	(Est. Rev + Debt Proceeds + Transfers In) Total Estimated Receipts	(Est. Receipts + Beg Fund Balance) Available Funds	Expenditures	Transfers Out	(Expenditures + Transfers Out) Appropriations	(Est. Receipts - Appropriations) Increase / Decrease	End Fund Balance
101 General	\$ 1,282,715	\$ 12,727,800	\$ -	\$ 7,606	\$ 12,735,406	\$ 14,018,121	\$ 13,049,787	\$ 443,257	\$ 13,493,044	\$ (757,638)	\$ 525,077
112 Courthouse Jail Maintenance	10,300	68,500	-	-	68,500	78,800	685	70,000	70,685	(2,185)	8,115
115 Library Fund	105,089	310,519	-	-	310,519	415,608	302,303	-	302,303	8,216	113,305
116 Solid Waste/Sanitation	413,742	1,401,650	-	-	1,401,650	1,815,392	1,412,783	3,803	1,416,586	(14,936)	398,806
120 Local Purpose Tax	98,906	478,058	-	-	478,058	576,964	468,450	-	468,450	9,608	108,514
122 Drug Control	20,127	53,675	-	-	53,675	73,802	57,320	-	57,320	(3,645)	16,482
131 Highway/Public Works	544,923	2,525,650	177,000	10,000	2,712,650	3,257,573	2,571,632	403,803	2,975,435	(262,785)	282,138
141 School General Fund	5,017,706	41,653,989	-	-	41,653,989	46,671,695	43,994,699	8,534	44,003,233	(2,349,245)	2,668,462
143 School Cafeteria Fund	555,209	3,005,493	-	-	3,005,493	3,560,702	3,002,808	-	3,002,808	2,685	557,894
151 General Debt Service	843,884	979,888	-	901,257	1,881,145	2,725,029	1,809,888	-	1,809,888	71,257	915,142
156 Education Debt Service	2,879,201	2,845,771	-	-	2,845,771	5,724,972	3,292,243	-	3,292,243	(446,472)	2,432,729
Totals	\$ 11,771,802	\$ 66,050,993	\$ 177,000	\$ 918,863	\$ 67,146,856	\$ 78,918,658	\$ 69,962,598	\$ 929,397	\$ 70,891,995	\$ (3,745,140)	\$ 8,026,664

Debt Service

Fund: General Schedule of Outstanding Debt Less Budgeted Debt Payments	Difference	Principal	Interest	Debt Service		Fund: Educ Debt Service Schedule of Outstanding Debt Less Budgeted Debt Payments	Difference	Principal	Interest	Debt Service
		\$ 812,168 270,324	\$ 84,753 35,877	\$ 896,921 306,201				\$ 23,490,000 2,400,000	\$ 4,696,623 836,243	\$ 28,186,623 3,236,243
Fund: Highway Schedule of Outstanding Debt Less Budgeted Debt Payments	Difference	\$ 541,844	\$ 48,876	\$ 590,720		Fund: General Purpose School Schedule of Outstanding Debt Less Budgeted Debt Payments	Difference	\$ 21,090,000	\$ 3,860,380	\$ 24,950,380
		\$ 138,332 35,399	\$ 12,532 5,746	\$ 150,864 41,145				\$ 1,435,194 249,885	\$ 148,973 33,895	\$ 1,584,167 283,780
Fund: Gen Debt Service Schedule of Outstanding Debt Less Budgeted Debt Payments	Difference	\$ 11,397,060 1,327,456	\$ 3,602,899 452,830	\$ 14,999,959 1,780,286		Fund: Schedule of Outstanding Debt Less Budgeted Debt Payments	Difference	\$ 1,185,309	\$ 115,078	\$ 1,300,387
		\$ 10,069,604	\$ 3,150,069	\$ 13,219,673				\$ -	\$ -	\$ -

Franklin County, Tennessee

Statement B - 1

Statement of Estimated Revenue from Current Property Taxes
2011 Assessments Based upon Estimated Assessed Value of:

	\$	862,397,318	Common Rate
	\$	602,868,777	Solid Waste
	\$	469,744,948	Rural Fire

Value of the common rate tax penny \$83,221

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 3.50%	Net Estimated Collection of Taxes
General	0.8157	7,034,575	246,210	6,788,365
Library	0.0300	258,719	9,055	249,664
Solid Waste/Sanitation *	0.1507	908,523	31,798	876,725
Local Purpose Tax **	0.0818	384,251	13,449	370,803
Highway/Public Works	0.0400	344,959	12,074	332,885
General Purpose School	1.0830	9,339,763	326,892	9,012,871
General Debt Service	0.1000	862,397	30,184	832,213
Education Debt Service	0.1649	1,422,093	49,773	1,372,320
		\$2,466,123,843		
Total		2,2336 \$	20,555,281 \$	719,435 \$
				19,835,846

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)
	2011

* 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.

Common Rate Value	\$	83,221
*Solid Waste Value	\$	58,177
**Local Purpose Value	\$	45,330

Local Option Sales Tax Analysis & Comparison

June 2011 (Received in July 2011)

County/City	Gross Franklin County Collections	State Admin Fee 1.125%	Net Franklin County Collections	County Revenue (Co 100%) (City 50%)	Cities Revenue is Less 1% Trustee Admin
**Franklin County	87,324.81	(982.40)	86,342.41	86,572.05	-
Winchester	334,755.88	(3,766.00)	330,989.88	165,494.94	163,839.99
Cowan	14,039.02	(157.94)	13,881.08	6,940.54	6,871.14
Decherd	98,302.42	(1,105.90)	97,196.52	48,598.26	48,112.28
Estill Springs	22,146.46	(249.15)	21,897.31	10,948.66	10,839.17
Huntland	11,766.76	(132.38)	11,634.38	5,817.19	5,759.02
Tullahoma	2,511.74	(28.26)	2,483.48	1,241.74	1,229.32
Total	570,847.09	(6,422.03)	564,425.06	325,613.37	236,650.91

141 General School Tax Monthly Revenue Fiscal Comparison

Jun-10	329,129
Jun-11	325,613
Over/Under	(3,516)

141 General School Tax Year to Date Revenue Fiscal Comparison

2009/10	3,909,149
2010/11	3,939,958
Over/Uner	30,810

2010/11 Sales Tax Appropriations

	Appropriation	Collected	% Collected	Balance to Collect
141 General Schools	3,930,600	3,939,958	100.24%	(9,358)
156 Education Debt Service	-			

Fund 156 receives overages of collections from Fund 141

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

**Franklin County, TN Government
Schedule of Debt Payments
for Fiscal Year 2011-2012**

GO Bonds	Loan Name	Authorized & Unissued	Amount Outstanding at 6/30/11	Payment Fund	Principal		Interest		Total Debt Service for
					Due in FY 2011-12	Due in FY 2011-12	Due in FY 2011-12	Due in FY 2011-12	
	Jail Refunding Bonds Series 2003	\$ -	\$ 1,710,000.00	Gen. Debt	\$ 315,000.00	\$ -	\$ 54,679.00	\$ -	\$ 369,679.00
	Refunding School Bonds Series 2002	\$ -	\$ 4,320,000.00	Educ. Debt	\$ 790,000.00	\$ -	\$ 194,258.00	\$ -	\$ 984,258.00
	Judicial Ctr Bonds -- Series 2010	\$ -	\$ 1,483,029.91	Gen. Debt	\$ 17,670.10	\$ -	\$ 61,174.99	\$ -	\$ 78,845.09
	Refunding School -- 2006	\$ -	\$ 2,720,000.00	Educ. Debt	\$ 240,000.00	\$ -	\$ 105,133.00	\$ -	\$ 345,133.00
	Refunding Hwy Prog -- 2006	\$ -	\$ 2,170,000.00	Gen. Debt	\$ 705,000.00	\$ -	\$ 82,460.00	\$ -	\$ 787,460.00
	Judicial Center Bonds Series 2007	\$ -	\$ 5,155,000.00	Gen. Debt	\$ 220,000.00	\$ -	\$ 213,565.00	\$ -	\$ 433,565.00
	School Capital Bonds -- Series 2009	\$ -	\$ 2,685,000.00	Educ. Debt	\$ 165,000.00	\$ -	\$ 105,353.00	\$ -	\$ 270,353.00
	School FCHS Refund --Series 2009	\$ -	\$ 13,765,000.00	Educ. Debt	\$ 1,205,000.00	\$ -	\$ 431,500.00	\$ -	\$ 1,636,500.00
	**CON 12YR for HWY Land -- 2011	\$ 177,000.00	\$ -	Gen. Debt	\$ -	\$ -	\$ -	\$ -	\$ -
	CON for Sheriff Litter Truck -- 2011	\$ -	\$ 26,297.00	Gen. Debt	\$ 12,889.00	\$ -	\$ 1,055.00	\$ -	\$ 13,944.00
	CON for ID Board Land -- 2010	\$ -	\$ 766,030.16	Gen. Debt	\$ 54,785.71	\$ -	\$ 35,301.29	\$ -	\$ 90,087.00
	CON for School Lights -- 2005	\$ -	\$ 30,000.00	GP School	\$ 30,000.00	\$ -	\$ 683.00	\$ -	\$ 30,683.00
	TOTAL GO BONDS	\$ 177,000.00	\$ 34,830,357.07		\$ 3,755,344.81	\$ 1,285,162.28	\$ 5,040,507.09	\$ 5,040,507.09	
Revenue Bonds	Industrial Revenue Bonds (1987)	\$ -	\$ 113,000.00	Gen. Debt	\$ 15,000.00	\$ -	\$ 5,650.00	\$ -	\$ 20,650.00
	TOTAL REVENUE BONDS	\$ -	\$ 113,000.00		\$ 15,000.00	\$ 5,650.00	\$ 20,650.00	\$ 20,650.00	
Capital Leases	County Excel Light -- 2011	\$ -	\$ 366,209.00	Gen. Debt	\$ 52,316.00	\$ -	\$ 14,205.00	\$ -	\$ 66,521.00
	School Excel Light State -- 2010	\$ -	\$ 312,660.00	GP School	\$ 74,688.00	\$ -	\$ 8,364.00	\$ -	\$ 83,052.00
	School Excel Light State -- 2010	\$ -	\$ 663,958.00	GP School	\$ 73,773.00	\$ -	\$ 24,848.00	\$ -	\$ 98,621.00
	School Excel Light Grant -- 2010	\$ -	\$ 428,576.00	GP School	\$ 71,424.00	\$ -	\$ -	\$ -	\$ 71,424.00
	Hwy Truck Lease -- 2010	\$ -	\$ 138,332.00	Highway	\$ 35,399.00	\$ -	\$ 5,746.00	\$ -	\$ 41,145.00
	TOTAL CAPITAL LEASES	\$ -	\$ 1,909,735.00		\$ 307,600.00	\$ 53,163.00	\$ 360,763.00	\$ 360,763.00	

Debt Service by Fund

	Principal	Interest	Total	Principal	Interest	Total	
General Debt Service Fund	\$ 1,327,455.81	\$ 452,830.28	\$ 1,780,286.09	Public Safety	\$ 565,559.10	\$ 330,473.99	\$ 896,033.09
Education Debt Service Fund	\$ 2,400,000.00	\$ 836,244.00	\$ 3,236,244.00	Education	\$ 2,649,885.00	\$ 870,199.00	\$ 3,520,024.00
General Fund	\$ 65,205.00	\$ 15,260.00	\$ 80,465.00	Highway	\$ 740,399.00	\$ 88,206.00	\$ 828,605.00
Highway/Public Works Fund	\$ 35,399.00	\$ 5,746.00	\$ 41,145.00	Administration	\$ 122,101.71	\$ 55,156.29	\$ 177,258.00
School GP Fund	\$ 249,885.00	\$ 33,895.00	\$ 283,780.00				
	\$ 4,077,944.81	\$ 1,343,975.28	\$ 5,421,920.09				

Debt Service By Function

**Resolution Passed Pending Comptroller Approval

Schedule of Budgeted Debt Payments
Fiscal Year 2011/12
Franklin County, TN

General Debt Service Fund # 151

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
Monthly	ID Board Land	\$ 54,786	\$ 35,301	\$ 90,087	Capital Note
7/1/2011	Industrial Rev	\$ -	\$ 2,825	\$ 2,825	Revenue Bond
9/1/2011	Jail	\$ -	\$ 27,339	\$ 27,339	GO Bond
10/1/2011	Judicial Ctr 07 Series	\$ -	\$ 106,783	\$ 106,783	GO Bond
12/1/2011	Hwy 6 M 07 Series	\$ -	\$ 41,230	\$ 41,230	GO Bond
1/1/2012	Industrial Rev	\$ 15,000	\$ 2,825	\$ 17,825	Revenue Bond
3/1/2012	Jail	\$ 315,000	\$ 27,339	\$ 342,339	GO Bond
4/1/2012	Judicial Ctr 07 Series	\$ 220,000	\$ 106,783	\$ 326,783	GO Bond
5/21/2012	Judicial Ctr 10 Series	\$ 17,670	\$ 61,175	\$ 78,845	GO Bond
6/1/2012	Hwy 6 M 07 Series	\$ 705,000	\$ 41,230	\$ 746,230	GO Bond
Total Gen Debt		\$ 1,327,456	\$ 452,830	\$ 1,780,286	

Education Debt Service Fund # 156

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
9/1/2011	FCBS Refund 2009		\$ 215,750	\$ 215,750	GO Bond
9/1/2011	School Refund 2002		\$ 97,129	\$ 97,129	GO Bond
12/1/2011	School Refund 2007	\$ -	\$ 52,566	\$ 52,566	GO Bond
12/1/2011	School Series 2008	\$ -	\$ 52,876	\$ 52,876	GO Bond
3/1/2012	FCBS Refund 2009	\$ 1,205,000	\$ 215,750	\$ 1,420,750	GO Bond
3/1/2012	School Refund 2002	\$ 790,000	\$ 97,129	\$ 887,129	GO Bond
6/1/2012	School Refund 2007	\$ 240,000	\$ 52,566	\$ 292,566	GO Bond
6/1/2012	School Series 2008	\$ 165,000	\$ 52,876	\$ 217,876	GO Bond
Total Educ Debt		\$ 2,400,000	\$ 836,643	\$ 3,236,643	

GP Schools Fund # 141

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
10/15/2011	Huntland Lights 2005	\$ 30,000	\$ 683	\$ 30,683	Capital Note
Monthly	Excel Lighting Lease	\$ 73,773	\$ 24,848	\$ 98,621	Capital Lease
Monthly	Excel Lighting Lease	\$ 71,424	\$ -	\$ 71,424	Capital Lease
Monthly	Excel Lighting Lease	\$ 74,688	\$ 8,364	\$ 83,052	Capital Lease
Total Gen Schools		\$ 249,885	\$ 33,895	\$ 283,780	

Schedule of Budgeted Debt Payments
Fiscal Year 2011/12
Franklin County, TN

Co General Fund # 101

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
Monthly	Tech Lease - Jail	\$ 16,442	\$ -	\$ 16,442	Capital Lease
3/5/2011	Vehicle Lease - Sheriff	\$ 95,254	\$ 9,179	\$ 104,433	Capital Lease
Monthly	Finance/Trustee	\$ 34,369	\$ 2,118	\$ 36,487	Operating Lease
Monthly	Tele-Security Lease	\$ 59,054	\$ 9,320	\$ 68,374	Operating Lease
Monthly	Excel Lighting Lease	\$ 52,316	\$ 14,205	\$ 66,521	Capital Lease
6/15/2012	Sheriff Litter Truck	\$ 12,889	\$ 1,055	\$ 13,944	CON 3 YR
Total Co General		\$ 270,324	\$ 35,877	\$ 306,201	

Highway Fund # 131

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
Monthly	Truck Lease	\$ 35,399	\$ 5,746	\$ 41,145	Capital Lease
Total Highway		\$ 35,399	\$ 5,746	\$ 41,145	

Fund Summary by Category/Department
Fiscal Year 2011/12

		2009-2010	2010-2011	2011-2012
		Actual	Estimated	Budgeted
101	County General Revenues			
40000	Local Taxes	\$ 6,844,654	\$ 7,754,143	\$ 7,787,640
41000	Licenses & Permits	62,194	55,723	55,000
42000	Fines, Forfeitures & Penalties	187,816	173,099	177,650
43000	Charges for Current Services	185,005	165,877	186,700
44000	Other Local Revenues	178,346	109,251	72,350
45000	Fees Received from County Officials	1,645,993	1,656,321	1,661,000
46000	State of Tennessee	1,937,529	2,034,027	2,096,664
47000	Federal Government	530,911	777,977	376,096
48000	Other Government & Citizens	422,055	175,166	264,700
49000	Other Sources	7,000,849	630,697	57,606
Total Co General Fund Revenue Category Summary		\$ 18,995,352	\$ 13,532,282	\$ 12,735,406
101	County General Expenditures			
	General Government			
51100	County Commission	\$ 275,158	\$ 247,696	\$ 253,044
51220	Beer Board	67	476	550
51300	County Mayor	159,816	148,327	168,204
51400	County Attorney	8,859	8,500	8,900
51500	Election Commission	204,911	270,923	231,295
51600	Register of Deeds	287,134	285,943	308,443
51720	Planning	164,608	162,124	144,002
51800	County Buildings	1,382,198	1,123,399	872,590
51900	Other General Administration - IT	76,696	22,262	23,350
	Finance			
52300	Property Assessor	413,431	428,200	475,718
52400	County Trustee	275,789	287,593	287,117
52500	County Clerk	463,297	478,605	509,400
52900	Finance Department	593,351	565,366	584,279
	Administration of Justice			
53100	Circuit Court	899,928	815,028	895,866
53300	General Sessions Court	272,540	270,694	284,856
53330	Drug Court Program	65,095	58,910	100,125
53400	Chancery Court	186,138	187,420	188,746

Fund Summary by Category/Department
Fiscal Year 2011/12

53500	Juvenile Court	95,391	110,163	121,119
53700	Judicial Commissioners	130,959	123,292	120,980
53900	Other Administration of Justice	11,700	10,000	30,000
53910	Probation Services	90,736	93,474	97,120
Public Safety				
54110	Sheriff's Department	2,810,663	2,945,403	2,995,666
54160	Administration of the Sex Offender	9,675	12,238	19,090
54210	Jail	1,611,593	1,625,361	1,694,706
54230	Community Reentry Program	99,114	345	92
54240	Juvenile Services	15,317	15,159	18,000
54410	Civil Defense	139,822	145,806	142,255
54420	Rescue Squad	18,144	38,680	31,930
54490	Consolidated Communications	714,680	771,976	793,432
54610	County Coroner	21,400	24,000	31,500
54710	Public Safety Grants	214,986	188,649	-
Public Health & Welfare				
55110	Local Health Center	33,857	36,858	40,403
55120	Rabies & Animal Control	195,392	220,810	232,936
55180	Children's Special Services	2,683	2,683	-
55190	Other Local Health Services	109,451	122,598	145,333
55310	Regional Mental Health Center	9,000	9,000	-
55390	Appropriation to State	27,963	27,963	30,646
55510	General Welfare Assistance	17,775	17,775	17,775
55731	Litter Control	73,613	51,219	80,445
55900	Other Public Health & Welfare	570	717	169
Social, Cultural & Recreational				
56300	Senior Citizen's Assistance	24,706	28,250	27,550
56700	Parks and Fair Boards	45,454	41,329	28,976
Agricultural & Natural Resources				
57100	Agriculture Extension	70,156	88,535	99,079
57500	Soil Conservation	71,474	72,017	75,799
Other Operations				
58120	Industrial Development	993,826	163,019	-
58190	Other Economic & Community Development	110,909	409,916	157,970
58300	Veterans Services	17,433	17,360	17,714
58400	Other Charges	599,609	514,034	616,751
58500	Contributions to Agencies	63,126	63,126	-

Fund Summary by Category/Department
Fiscal Year 2011/12

58200	ARRA GRANT # 2 - Drug Court	37,744	28,584	-
58300	ARRA GRANT # 3 - Sheriff Annex	24,515	-	-
58400	ARRA GRANT # 4 - Community Reentry	46,315	50,359	-
58500	ARRA GRANT # 5 - Community Reentry	114,760	206,990	45,864
99100	Transfers Out	209,642	261,025	443,257
Total General Fund Department Exp Summary		\$ 14,613,169	\$ 13,900,177	\$ 13,493,044

112	Crthouse/Jail Maint. Fund Revenues			
40000	Local Taxes	\$ 23,557	\$ 68,300	\$ 68,500
Total Crthouse Fund Revenue Category Summary		\$ 23,557	\$ 68,300	\$ 68,500
112	Crthouse/Jail Maintenance Expenditures			
58400	Other Charges	\$ 256	\$ -	\$ 685
99100	Transfers Out	57,948	58,000	70,000
Total Crthouse/Jail Fund Dept Exp Summary		\$ 58,204	\$ 58,000	\$ 70,685

115	Library Revenues			
40000	Local Taxes	\$ -	\$ 253,517	\$ 256,519
41000	Licenses & Permits	-	881	900
43000	Charges for Current Services	16,343	19,853	18,500
44000	Other Local Revenues	1,939	2,465	2,000
46000	State of Tennessee	1,300	1,520	2,000
48000	Other Government & Citizens	20,761	28,526	30,600
49000	Other Sources	200,000	85,000	-
Total Library Fund Revenue Category Summary		\$ 240,343	\$ 391,761	\$ 310,519

Fund Summary by Category/Department
Fiscal Year 2011/12

115	Library Expenditures			
56500	Libraries	\$ 214,489	\$ 227,782	\$ 270,483
58400	Other Charges	18,969	31,407	31,820
99100	Transfers Out	-	50,000	-
Total Library Fund Department Exp Summary		\$ 233,457	\$ 309,189	\$ 302,303

116	Solid Waste Fund Revenue			
40000	Local Taxes	\$ 908,663	\$ 918,189	\$ 933,150
41000	Licenses & Permits	6,133	5,974	5,900
43000	Charges for Current Services	19,640	23,035	24,000
44000	Other Local Revenues	390,494	434,427	396,000
46000	State of Tennessee	16,285	24,681	22,600
47000	Federal Government	-	-	20,000
49000	Other Sources	-	-	-
Total Solid Waste Fund Rev Category Summary		\$ 1,341,215	\$ 1,406,306	\$ 1,401,650
116	Solid Waste/Sanitation Fund Expenditures			
55720	Sanitation Education/Information	\$ -	\$ 1,373	\$ 2,500
55732	Convenience Centers	211,456	217,454	221,031
55733	Transfer Stations	993,347	1,077,376	1,101,405
55770	Post-Closure Care Cost	5,000	12,000	12,000
58400	Other Charges	74,673	73,784	75,847
99100	Transfers Out	3,803	3,803	3,803
Total Solid Waste Fund Department Exp Summary		\$ 1,288,279	\$ 1,385,790	\$ 1,416,586

Fund Summary by Category/Department
Fiscal Year 2011/12

120	Local Purpose Fund Revenue			
40000	Local Taxes	\$ 456,898	\$ 451,962	\$ 454,183
41000	Licenses & Permits	23,334	23,246	23,875
48000	Other Government & Citizens	-	-	-
Total Local Purpose Fund Rev Category Summary		\$ 480,232	\$ 475,208	\$ 478,058
120	Local Purpose(Rural Fire) Fund			
54310	Fire Prevention & Control	\$ 464,761	\$ 468,637	\$ 468,450
58400	Other Charges	-	-	-
Total Local Purpose Fund Dept Exp Summary		\$ 464,761	\$ 468,637	\$ 468,450

122	Drug Fund Revenues			
42000	Fines, Forfeitures & Penalties	\$ 28,107	\$ 43,742	\$ 27,000
43000	Charges for Current Services	770	-	750
44000	Other Local Revenues	4,596	4,755	5,500
46000	State of Tennessee	-	-	-
47000	Federal Government	5,418	19,906	20,000
48000	Other Government & Citizens	25	1,075	425
49000	Other Sources	-	-	-
Total Drug Fund Revenue Category Summary		\$ 38,916	\$ 69,478	\$ 53,675
122	Drug Control Fund			
54150	Drug Enforcement	\$ 48,336	\$ 68,847	\$ 56,820
58400	Other Charges	302	500	500
Total Drug Control Fund Dept Exp Summary		\$ 48,638	\$ 69,347	\$ 57,320

Fund Summary by Category/Department
Fiscal Year 2011/12

131	Highway Fund Revenues			
40000	Local Taxes	\$ 386,444	\$ 387,504	\$ 391,757
41000	Licenses & Permits	1,634	1,586	1,585
43000	Charges for Current Services	-	490	490
44000	Other Local Revenues	8,139	30,818	30,280
46000	State of Tennessee	1,906,011	2,180,763	1,901,538
47000	Federal Government	106,480	37,648	200,000
49000	Other Sources	192,663	11,286	187,000
Total Highway Fund Revenue Category Summary		\$ 2,601,370	\$ 2,650,097	\$ 2,712,650
131	Highway Fund Expenditures			
61000	Administration	\$ 281,589	\$ 279,667	\$ 321,808
62000	Highway & Bridge Maintenance	690,418	671,121	828,851
63100	Operation & Maintenance of Equipment	271,107	366,070	373,988
63400	Quarry Operations	257,592	227,235	288,789
65000	Other Charges	212,478	225,005	256,802
68000	Capital Outlay	553,076	496,776	442,500
82100	Principal on Debt	10,911	33,777	50,149
82200	Interest on Debt	2,803	7,368	8,746
99100	Transfers Out	403,803	403,803	403,803
Total Highway Fund Department Exp Summary		\$ 2,683,777	\$ 2,710,821	\$ 2,975,435

151	General Debt Service Fund Revenues			
40000	Local Taxes	\$ 957,576	\$ 954,764	\$ 975,688
41000	Licenses & Permits	4,070	3,961	4,200
44000	Other Local Revenues	-	-	-
49000	Other Sources	440,000	556,435	901,257
Total Gen Debt Service Rev Category Summary		\$ 1,401,646	\$ 1,515,160	\$ 1,881,145

Fund Summary by Category/Department
Fiscal Year 2011/12

151	General Government Debt Service			
82100	Prinicpal on Debt	\$ 1,199,295	\$ 1,249,912	\$ 1,327,457
82200	Interest on Debt	444,236	495,577	452,831
82300	Other Debt Charges	25,062	20,587	29,600
Total General Debt Service Fund Exp Summary		\$ 1,668,593	\$ 1,766,076	\$ 1,809,888

156	Education Debt Service Fund Revenues			
40000	Local Taxes	\$ 2,362,371	\$ 2,385,785	\$ 2,076,948
41000	Licenses & Permits	8,550	8,322	8,823
44000	Other Local Revenues	-	-	-
48000	Other Government & Citizens	760,000	760,000	760,000
49000	Other Sources	-	-	-
Total Educ Debt Service Rev Category Summary		\$ 3,130,921	\$ 3,154,107	\$ 2,845,771

156	Education Debt Service Expenditures			
82100	Prinicpal on Debt	\$ 2,380,000	\$ 2,360,000	\$ 2,400,000
82200	Interest on Debt	861,152	906,273	836,243
82300	Other Debt Charges	42,151	42,056	56,000
99100	Transfers Out	-	-	-
Total Educ Debt Service Fund Exp Summary		\$ 3,283,303	\$ 3,308,329	\$ 3,292,243

Fund Summary by Category/Department
Fiscal Year 2011/12

		2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted
141	School General Fund Revenues			
40000	Local Taxes	\$ 12,929,819	\$ 12,974,479	\$ 13,446,539
41000	Licenses & Permits	45,418	43,748	42,800
43000	Charges for Current Services	276,093	266,047	264,397
44000	Other Local Revenue	366,654	432,340	142,327
46000	State of Tennessee	27,190,747	27,266,458	27,205,927
47000	Federal Government	405,359	496,877	349,649
48000	Other Government & Citizens	158,523	190,822	202,350
49000	Other Sources	394,868	1,617,033	-
Total School Gen Fund Rev Category Summary		\$ 41,767,481	\$ 43,287,804	\$ 41,653,989
141	School General Fund Expenditures			
Instruction				
71100	Regular Instruction	\$ 18,673,668	\$ 17,875,523	\$ 19,998,600
71150	Alternative School	129,074	145,834	209,027
71200	Special Education Program	3,378,730	3,443,494	3,817,219
71300	Vocational Education Program	1,389,117	1,476,791	1,563,143
71400	Student Body Education Prog	97,647	110,392	122,713
71600	Adult Educ Program	8,535	25,069	13,628
Support				
72110	Attendance	\$ 194,608	\$ 199,475	\$ 178,286
72120	Health Services	174,337	326,977	378,840
72130	Other Support Services	1,038,068	1,124,296	1,130,946
72210	Regular Instruction	1,044,994	1,112,982	1,061,942
72220	Special Educ Program	261,080	274,826	294,458
72230	Vocational Educ Prog	56,634	60,225	60,641
72260	Adult Educ Program	119,401	109,578	110,118
72310	Board of Education	881,190	915,869	971,474
72320	Director of Schools	343,962	352,103	376,227
72410	Office of Principals	2,140,214	2,139,630	2,209,112
72520	Human Resources	89,982	99,431	109,526
72610	Operation of Plant	3,439,982	3,404,960	3,747,774

Fund Summary by Category/Department
Fiscal Year 2011/12

72620	Maintenance of Plant	1,479,921	1,434,453	1,521,356
72710	Transportation	1,945,342	2,033,419	2,285,347
72810	Central & Other	437,297	458,997	571,864
Non-Instructional				
73100	Food Service	\$ 89,537	\$ -	\$ -
73300	Community Services	760,359	909,697	836,313
73400	Early Childhood Education	1,265,016	1,320,360	1,331,889
Capital Outlay & Debt Service				
73100	Capital Outlay	\$ 475,628	\$ 787,344	\$ 75,000
82130	Principal Debt Service	45,011	179,519	224,773
82230	Interest Debt Service	4,634	37,182	34,483
82330	Other Debt Service	760,000	760,000	760,000
99100	Transfers Out	105,465	159,034	8,534
Total School Gen Fund Exp Summary		\$ 40,829,433	\$ 41,277,460	\$ 44,003,234

		2008-2009	2010-2011	2011-2012
		Actual	Estimated	Budget
143	Centralized Cafeteria Fund Revenues			
43000	Charges for Current Services	\$ 1,356,447	\$ 1,241,701	\$ 1,150,000
44000	Other Local Revenue	12,491	4,900	5,500
46000	State of Tennessee	33,493	32,754	32,754
47000	Federal Government	1,622,073	1,721,241	1,817,239
48000	Other Sources	-	-	-
Total Centralized Cafeteria Revenue Summary		\$ 3,024,504	\$ 3,000,596	\$ 3,005,493
143	Centralized Cafeteria Fund Expenditures			
	Food Service (73100)	\$ 3,030,029	\$ 3,057,628	\$ 3,002,808
Total Centralized Cafeteria Dept Exp Summary		\$ 3,030,029	\$ 3,057,628	\$ 3,002,808

County General Fund # 101

Fund #101 Account No. Account Description	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION	
Estimated Revenues and Other Sources					
40000 LOCAL TAXES					
40100 County Property Taxes					
40110 Current Property Tax	\$ 5,945,703	\$ 6,694,584	\$ 6,788,365	Represents \$0.8157	
40120 Trustee's Collections - Prior Year	155,967	182,084	185,000		
40125 Trustee's Collections - Bankruptcy	428	995	1,000		
40130 Circuit/Clerk & Master Collections - Prior Year	75,612	106,719	108,000		
40140 Interest and Penalty	26,433	30,977	31,000		
40161 Payments in Lieu of Taxes - TVA	2,896	3,342	4,000		
40162 Payments in Lieu of Taxes - Local Utilities	16,979	22,278	22,500		
40163 Payments in Lieu of Taxes - Other	19,552	24,617	25,000		
40200 COUNTY LOCAL OPTION TAXES					
40210 Local Option Sales Tax	-	-	-		Now in Jail/Courthouse Fund 112
40250 Litigation Tax - General	94,550	98,548	99,000		
40266 Litigation Tax - Jail, Workhouse, Courthouse	1,594	66,303	-		
40270 Business Tax	248,940	286,088	285,000		
40290 Other County Local Option Taxes	-	-	-		
40300 STATUTORY LOCAL TAXES					
40320 Bank Excise Tax	34,073	31,561	32,000		
40330 Wholesale Beer Tax	219,077	203,506	204,000		
40350 Interstate Telecommunications Tax	2,056	1,910	2,000		
40390 Other Statutory Local Taxes	794	631	775		
TOTAL LOCAL TAXES	\$ 6,844,654	\$ 7,754,143	\$ 7,787,640		
41000 LICENSES AND PERMITS					
41100 Licenses					
41130 Animal Vaccination	\$ -	\$ -	\$ -		
41140 Cable TV Franchise	29,548	31,412	32,000		
41500 Permits					
41510 Beer Permits	4,326	4,858	5,000		
41520 Building Permits	24,945	16,498	15,000		
41590 Other Permits	3,375	2,955	3,000		
TOTAL LICENSES AND PERMITS	\$ 62,194	\$ 55,723	\$ 55,000		
42000 FINES, FORFEITURES AND PENALTIES					
42100 Circuit Court					
42110 Fines	\$ 14,136	\$ 21,003	\$ 22,000		
42120 Officers Costs	17,236	13,934	14,000		
42130 Game and Fish Fines	-	-	-		
42141 Drug Court Fees	1,750	2,391	2,400		
42150 Jail Fees	4,094	4,346	4,350		
42180 DUI Treatment Fines	2,716	3,199	3,200		
42190 Data Entry Fee - Circuit Court	2,414	2,144	2,200		
42191 Courtroom Security Fee	351	375	450		
42200 Criminal Court					
42230 Game and Fish Fines	-	-	-		
42300 General Sessions Court					
42310 Fines	34,140	26,399	27,000		
42320 Officers Costs	52,094	46,906	47,000		
42330 Game and Fish Fines	1,124	2,749	2,800		
42341 Drug Court Fees	4,313	3,104	3,100		
42350 Jail Fees	20,912	17,879	18,000		
42351 Interpreter Fee	-	-	-		
42380 DUI Treatment Fines	9,963	8,541	8,500		
42390 Data Entry Fee - General Sessions Court	5,514	5,049	5,500		
42391 Courtroom Security Fee	3,679	1,380	2,000		
42400 Juvenile Court					
42410 Fines	1,516	1,463	1,750		
42420 Officers Costs	3,645	2,063	2,200		
42430 Game and Fish Fines	225	30	250		
42490 Data Entry Fee - Juvenile Court	1,469	1,557	1,600		
42491 Courtroom Security Fee - Juvenile Court	8	2	50		
42500 Chancery Court					
42520 Officers Costs	2,445	2,125	2,400		
42530 Data Entry Fee - Chancery Court	610	650	600		
42600 Other Courts - in County					
42610 Fines	-	-	-		
42641 Drug Court Fees	-	3,233	3,500		
42910 Proceeds from Confiscated Property	-	-	-		

Fund #101		2009-2010	2010-2011	2011-2012	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budgeted	
42990	Other Fines, Forfeitures & Penalties	3,462	2,577	2,800	
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 187,816	\$ 173,099	\$ 177,650	
	43000 CHARGES FOR CURRENT SERVICES				
	43100 General Service Charges				
43190	Other General Service Charges	\$ 3,192	\$ 3,534	\$ 4,000	
	43300 Fees				
43350	Copy Fees	\$ 104	\$ 59	\$ 150	
43366	Greenbelt Application Late	450	450	500	
43370	Telephone Commissions	20,961	21,015	21,000	Inmate Phones
43380	Vending Machine Collections	-	346	350	
43392	Data Processing Fees - Register	14,786	13,408	13,500	
43393	Probation Fees	135,736	117,576	137,000	
43394	Data Processing Fees - Sheriff	5,106	4,639	5,150	
43395	Sex Offender Registration Fee - Sheriff	2,350	2,250	2,250	
43396	Data Processing Fees - County Clerk	2,320	2,600	2,800	New Fee
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 185,005	\$ 165,877	\$ 186,700	
	44000 OTHER LOCAL REVENUES				
	44100 Recurring Items				
44110	Interest Earned	\$ -	\$ -	\$ -	
44120	Lease/Rentals	17,230	17,965	1,800	
44140	Sale of Maps	1,695	25	50	
44170	Miscellaneous Refunds	90,707	45,040	15,000	09/10 Included Unclaimed Property (67K)
	44500 Nonrecurring Items				
44530	Sale of Equipment	5,505	8,097	15,000	
44540	Sale of Property	3,264	-	-	
44570	Contributions and Gifts	3,098	3,699	4,000	
44990	Other Local Revenues	12,278	886	2,500	Misc & Ins Dividend
44990	Other Local Revenues - Fair	44,569	33,539	34,000	Fair Receipts
	TOTAL OTHER LOCAL REVENUES	\$ 178,346	\$ 109,251	\$ 72,350	
	45000 FEES RECEIVED FROM COUNTY OFFICIALS				
	45500 Fees in Lieu of Salary				
45510	County Clerk	\$ 298,740	\$ 308,483	\$ 302,000	
45520	Circuit Court Clerk	200,488	187,008	192,000	
45540	General Sessions Court Clerk	250,567	235,252	240,000	
45550	Clerk and Master	95,135	109,019	109,000	
45560	Juvenile Court Clerk	44,611	42,939	43,000	
45580	Register	171,979	160,709	165,000	
45590	Sheriff	9,978	11,613	10,000	
45610	Trustee	574,495	601,298	600,000	
	TOTAL FEES REC'D FROM COUNTY OFFICIALS	\$ 1,645,993	\$ 1,656,321	\$ 1,661,000	
	46000 STATE OF TENNESSEE				
	46100 General Government Grants				
46110	Juvenile Services Program	\$ 9,000	\$ 9,000	\$ 9,000	
46120	Airport Maintenance Program	-	26,177	-	Sewanee Airport (Grant 100%)
46160	State Reappraisal Grant	11,960	-	-	
46210	Law Enforcement Training Program	25,200	25,800	26,600	
46310	Health Department Programs	129,938	122,598	145,333	DGA Contract (100%)
46390	Other Health & Welfare Grants	540	-	-	Animal Control Grant
	46400 Public Works Grants				
46430	Litter Program	36,851	36,851	36,851	about 50%
	46800 Other State Revenues				
46820	Income Tax	140,504	140,504	200,000	
46830	Beer Tax	17,778	18,724	18,000	
46840	Alcoholic Beverage Tax	64,729	67,496	67,500	
46850	Mixed Drink Tax	1,817	-	2,000	
46851	State Revenue Sharing - TVA	971,341	993,522	995,000	
46915	Contracted Prisoner Boarding	502,775	576,975	580,000	
46960	Registrar's Salary Supplement	16,380	16,380	16,380	
46980	Other State Grants	8,688	-	-	
46990	Other State Revenues	28	-	-	
	TOTAL STATE OF TENNESSEE	\$ 1,937,529	\$ 2,034,027	\$ 2,096,664	

Fund #101		2009-2010	2010-2011	2011-2012	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budgeted	
47000 FEDERAL GOVERNMENT					
47100 Federal Through State					
47180	Community Development	\$ 13,700	\$ 311,143	\$ 15,140	SCTTD Home Grant & CDBG Grant
47220	Civil Defense Reimbursement	29,000	29,000	35,000	
47230	Disaster Relief	4,910	70,883	50,000	Nashville May 2010 Flood
47235	Homeland Security Grants	131,078	-	141,392	2008 & 09 Homeland Security Grant
47302	ARRA GRANT # 2 - Drug Court	38,464	28,584	-	
47303	ARRA GRANT # 3 - Sheriff Annex	24,515	-	-	
47304	ARRA GRANT # 4 - Comm Reentry	46,313	50,359	-	
47305	ARRA GRANT # 5 - Comm Reentry	114,760	206,990	45,864	
47590	Other Federal through State	115,753	63,048	82,000	Drug Court (53330), Impaired Drivers (DRIVE)& Hwy Safety (SEWAN)
47700	Asset Forfeiture Funds	-	10,879	-	
47900	Other Direct Federal Revenue	12,418	7,091	6,700	Inmate Social Security & Other Misc
TOTAL FEDERAL GOVERNMENT		\$ 530,911	\$ 777,977	\$ 376,096	
48000 OTHER GOVERNMENTS & CITIZENS					
48100 Other Governments					
48110	Prisoner Board	\$ 5,618	\$ 5,551	\$ 8,000	
48130	Contributions	211,211	76,515	144,700	E-911, Sanders & Cities
48140	Contracted Services	42,427	-	-	
48610	Donations	107,500	56,800	56,000	Animal Control
48990	Other	55,299	36,300	56,000	BOE for SRO & Software
TOTAL OTHER GOVERNMENTS & CITIZENS		\$ 422,055	\$ 175,166	\$ 264,700	
TOTAL ESTIMATED REVENUES		\$ 11,994,503	\$ 12,901,586	\$ 12,677,800	
49000 OTHER SOURCES					
49100	Bonds Issued	\$ 822,666	\$ -	\$ -	
49200	Notes Issued	-	26,214	-	
49300	Capital Lease Issued	357,321	308,473	-	
49600	Proceeds from sale of Capital Assets	50,000	234,575	50,000	Finance & Gen Sessions Bldg
49700	Insurance Recovery	308	-	-	
49800	Transfers In	5,770,554	61,435	7,606	Library, Hwy & Solid Waste
TOTAL OTHER SOURCES		\$ 7,000,849	\$ 630,697	\$ 57,606	
TOTAL EST. REVENUES & OTHER SOURCES		\$ 18,995,352	\$ 13,532,282	\$ 12,735,406	
Estimated Expenditures					
51100 COUNTY COMMISSION					
189	Other Salaries & Wages	\$ -	\$ -	\$ -	
191	Board & Committee Fees	66,560	69,200	70,000	
201	Social Security	4,336	3,682	4,340	
212	Employer Medicare Liability	1,014	999	1,015	
305	Audit Services	11,781	11,781	12,316	Based on 2010 Census Data
320	Dues & Memberships	12,024	12,045	12,050	SCTDD, TCCA, TCSA, SCHRA, SMT, MLSP, UTSI, TPHA
331	Legal Services	35,869	3,000	10,000	Open Lawsuit & misc charges for services
332	Legal Notices	5,634	3,835	4,500	
355	Travel	1,128	1,300	1,500	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	6,899	-	-	Courthouse Safety Project Fees
435	Office Supplies	5,470	6,430	6,500	Includes copy/printer paper for all
508	Premiums on Corporate Surety Bonds	768	2,128	2,200	Surety Bonds
509	Refunds	1,205	450	1,000	Bldg. permits, tax refunds, etc.
524	In Service/Staff Development	280	960	1,000	Meeting Registrations & Contracted In-Service Staff Development
540	Tax Relief Program	84,101	94,380	95,000	Elderly low-income homeowners only
599	Other Charges	36,996	1,985	2,000	Miscellaneous

Fund #101		2009-2010	2010-2011	2011-2012	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budgeted	
599	Other Charges - Bi-Centennial Fair	1,093	35,521	29,623	Bi-Centennial Fair
719	Office Equipment	-	-	-	
TOTAL COUNTY COMMISSION		\$ 275,158	\$ 247,696	\$ 253,044	
51220 BEER BOARD					
312	Contracts with Private Agencies	\$ -	\$ -	\$ -	Grant Gift through 2011/12
332	Legal Notices	67	232	300	Advertising
355	Travel	0	244	250	PerDiems, Mileage & Lodging, Etc
TOTAL BEER BOARD		\$ 67	\$ 476	\$ 550	
51300 COUNTY MAYOR					
101	County Official	\$ 73,866	\$ 73,866	\$ 73,866	Elected - State Mandated
103	Assistant	32,844	30,167	28,021	1 position
185	Educational Incentive -- Other County Employees	1,000	1,000	-	
186	Longevity	1,200	-	-	
187	Overtime Pay	2,143	106	300	
189	Other Salaries & Wages	1,355	-	-	
201	Social Security	6,863	6,400	6,337	
204	State Retirement	13,020	11,926	13,428	
206	Life Insurance	94	105	94	
207	Medical Insurance	11,374	11,745	11,889	
209	Disability Insurance	970	667	928	
210	Unemployment Compensation	127	139	108	1 FT
212	Employer Medicare Liability	1,605	1,497	1,483	
307	Communication	1,578	657	500	
320	Dues & Memberships	1,600	1,614	1,625	TACM
334	Maintenance Agreement	1,551	2,553	2,700	Great American Lease Copier
348	Postal Charges	264	132	200	
355	Travel	5,024	4,340	5,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	-	-	20,000	ID Board Expenses
435	Office Supplies	2,262	972	1,000	
508	Premium on Surety Bonds	175	275	275	
524	In Service/Staff Development	-	-	200	Meeting Registrations & Contracted In-Service Staff Development
711	Furniture & Fixtures	900	-	-	
719	Office Equipment	-	167	250	
TOTAL COUNTY MAYOR		\$ 159,816	\$ 148,327	\$ 168,204	
51400 COUNTY ATTORNEY					
320	Dues & Memberships	\$ 100	\$ 100	\$ 100	TCAA
331	Legal Services	8,400	8,400	8,400	
355	Travel	209	-	250	
524	In Service/Staff Development	150	-	150	TCAA Conference
TOTAL COUNTY ATTORNEY		\$ 8,859	\$ 8,500	\$ 8,900	

Fund #101		2009-2010	2010-2011	2011-2012	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budgeted	
51500 ELECTION COMMISSION					
101	County Official	\$ 57,559	\$ 57,559	\$ 57,559	Appointed - State Mandated
106	Deputy	27,486	24,796	30,715	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	1,850	850	1,000	
185	Educational Incentive -- Other County Employees	-	-	-	
186	Longevity	480	540	600	1 employee
187	Overtime Pay	3,074	2,617	3,500	
189	Other Salaries	13,627	15,090	17,680	2 part time
192	Election Commission	1,925	2,255	2,200	no change
193	Election Workers	24,015	47,243	27,515	2 Elections
201	Social Security	6,828	6,927	8,728	
204	State Retirement	9,338	10,980	12,270	
206	Life Insurance	94	94	94	2 full time
207	Medical Insurance	5,927	9,033	11,778	
209	Disability Insurance	705	648	803	
210	Unemployment Compensation	467	439	492	4 emp. + election workers
212	Employer Medicare Liability	1,597	1,620	2,041	
307	Communication	1,526	1,262	1,275	
317	Data Processing Services	18,025	55,339	19,730	Microvote and Local Gov't (2 Elections)
320	Dues & Memberships	214	225	225	TACEO
332	Legal Notices	3,580	5,895	3,600	2 Elections
334	Maintenance Agreements	1,368	1,592	1,720	Kardveyor & Copier
336	Maintenance & Repair -- Equipment	3,171	448	1,500	
348	Postal Charges	3,110	6,266	5,000	2 Elections
349	Printing	5,622	5,969	7,500	2 Elections
355	Travel	2,838	2,386	2,800	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	5,000	5,000	5,500	2 maintenance techs.
411	Data Processing Supplies	274	565	750	
435	Office Supplies	1,672	2,855	2,000	
499	Other Supplies & Materials	2,136	929	1,500	
508	Premiums on Corporate Surety Bonds	50	-	-	
524	In Service/Staff Development	1,353	1,503	1,220	Meeting Registrations & Contracted In-Service Staff Development
719	Office Equipment	-	-	-	
TOTAL ELECTION COMMISSION		\$ 204,911	\$ 270,923	\$ 231,295	
51600 REGISTER OF DEEDS					
101	County Official	\$ 63,954	\$ 63,954	\$ 63,954	Elected - State Mandated
106	Deputy(ies)	111,160	110,017	115,132	4 positions
185	Educational Incentive -- Other County Employees	4,000	3,400	4,000	
186	Longevity	2,520	2,700	3,120	
187	Overtime Pay	7,085	118	-	
201	Social Security	11,289	10,803	11,545	
204	State Retirement	22,099	23,353	24,469	
206	Life Insurance	234	234	234	
207	Medical Insurance	28,436	28,769	29,778	

Fund #101		2009-2010	2010-2011	2011-2012	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budgeted	
209	Disability Insurance	1,563	1,434	1,630	
210	Unemployment Compensation	440	360	432	4 empl. not incl. elected official
212	Employer Medicare Liability	2,640	2,527	2,700	
307	Communication	1,127	875	1,000	
317	Data Processing Services	13,312	13,127	15,000	BIS - Offset by DP revenue
320	Dues & Memberships	637	637	1,000	COAT, TRA, MTRA
334	Maintenance Agreements	-	204	464	Postage Machine
337	Maintenance & Repair -- Office Equipment	975	1,194	1,500	Copier Maint - MBM
348	Postal Charges	2,147	639	2,536	
355	Travel	1,659	1,235	1,250	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	3,500	4,230	4,100	Microfilming, Rebinding & Plat Scanning
435	Office Supplies	3,268	10,525	10,000	
508	Premium on Surety Bonds	100	100	200	Register & 2 Notaries
524	In Service/Staff Development	506	1,750	2,000	Meeting Registrations & Contracted In-Service Staff Development & Recert
711	Furniture & Fixtures	4,483	3,758	12,400	Plat Scanner
TOTAL REGISTER OF DEEDS		\$ 287,134	\$ 285,943	\$ 308,443	
51720 PLANNING & ZONING					
103	Assistant(s)	\$ 49,609	\$ 12,955	\$ -	
105	Supervisor/Director	53,014	53,014	53,829	Appointed - Salary
106	Deputy	-	32,653	33,721	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	1,000	850	1,000	
185	Educational Incentive -- Other County Employees	1,000	850	1,000	1 employee
186	Longevity	840	1,200	1,320	
189	Other Salaries & Wages	1,136	223	-	PT to fill in for FMLA
201	Social Security	6,542	6,237	5,634	
204	State Retirement	12,246	13,226	11,941	
206	Life Insurance	140	133	94	
207	Medical Insurance	5,687	9,753	12,168	
209	Disability Insurance	953	841	797	
210	Unemployment Compensation	350	218	216	
212	Employer Medicare Liability	1,530	1,459	1,318	
307	Communication	1,517	703	1,840	
309	Contracts with Government Agencies	11,250	11,250	-	Not Renewing -TN Local Planning
320	Dues and Memberships	865	640	865	SCTHB, TBOA, ICC, TBOA, TAFP & MTCOA
332	Legal Notices	2,330	1,750	3,000	
334	Maintenance Agreement (Software)	1,100	1,100	1,100	ESRI (GIS)
337	Maintenance & Repair -- Office Equipment	2,580	2,440	700	MTR + staple allow.(Copier=Purchased)
338	Maintenance & Repair -- Vehicle	204	159	1,000	
348	Postal Charges	925	714	1,000	Postage Reduced Volume
355	Travel	973	844	2,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	275	-	-	Microfilming
425	Gasoline	1,573	1,512	2,000	Increased cost/gal
432	Library Books/Media	277	54	460	

Fund #101 Account No. Account Description	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
435 Office Supplies	3,537	2,349	4,000	Software Upgrade
508 Premiums on Corporate Surety Bonds	100	-	-	
524 In Service/Staff Development	214	3,567	3,000	Meeting Registrations & Contracted In-Service Staff Development
709 Data Processing Equipment	2,841	-	-	
719 Office Equipment	-	1,430	-	
TOTAL PLANNING & ZONING	\$ 164,608	\$ 162,124	\$ 144,002	
51800 COUNTY BUILDINGS				
103 Assistants	\$ 127,137	\$ 139,706	\$ 145,784	7 positions
105 Supervisor/Director	28,508	28,508	29,323	Appointed - Salary
186 Longevity	1,980	2,220	2,340	
187 Overtime	10,142	1,114	979	
189 Other Salaries & Wages	29	-	300	Hrs Paid During Holiday/Admin above RegularHrs
201 Social Security	10,070	10,208	9,850	
204 State Retirement	17,378	21,852	20,875	
206 Life Insurance	367	541	328	
207 Medical Insurance	39,880	46,233	42,000	
209 Disability Insurance	1,400	1,315	1,413	
210 Unemployment Compensation	878	735	756	
212 Employer Medicare Liability	2,355	2,387	2,304	
307 Communication	31,676	60,000	50,000	
321 Engineering Services	-	19,621	-	
334 Maintenance Agreement	3,452	7,552	9,000	ISP (Comcast)
335 Maintenance & Repair -- Buildings	80,193	55,725	60,000	Otis Elevator; Boiler Supply; Fire Ext Palmer Heat./Air & Buckman Lab
336 Maintenance & Repair -- Equipment	1,228	693	2,000	
338 Maintenance & Repair -- Vehicles	1,123	1,678	2,200	
351 Rentals	-	-	-	Moved to another line 335
359 Disposal Services	3,833	4,026	5,000	Justice Ctr
399 Other Contracted Services	12,331	26,177	-	Sewanee Airport Grant
410 Custodial Supplies	19,850	19,003	22,000	
425 Gasoline	2,428	2,616	2,700	
451 Uniforms	4,457	4,757	5,000	
452 Utilities	202,821	230,793	245,000	
499 Other Supplies/Materials	1,072	297	500	
524 In Service/Staff Development	95	-	250	Meeting Registrations & Contracted In-Service Staff Development
599 Other Charges	22	-	150	
610 Principal on Capitalized Leases	35,596	55,787	146,769	Telecom-Security & Excel Lease Principal
611 Interest on Capitalized Leases	9,987	12,586	29,271	Telecom-Security & Excel Lease interest
706 Building Construction (Sheriff Annex 09/10)	53,992	-	-	
707 Building Improvements (Judicial Center 09/10)	374,478	358,270	20,000	Excel Lighting 10/11
718 Motor Vehicles	-	-	-	
719 Office Equipment	300,000	-	-	

Fund #101 Account Description No.	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
799 Other Capital Outlay	-	-	7,500	Fallen Hero's Monuments
TOTAL COUNTY BUILDINGS	\$ 1,382,198	\$ 1,123,399	\$ 872,590	
51900 Other General Administration - IT				
138 Computer Technician	\$ 36,116	\$ -	\$ -	Moved to Sheriff Dept
186 Longevity	1,080	-	-	
187 Over-Time	17	-	-	
189 Other Salaries & Wages	69	-	-	
201 Social Security	2,272	-	-	
204 State Retirement	4,366	-	-	
206 Life Insurance	47	-	-	
207 Medical Insurance	5,687	-	-	
209 Disability Insurance	328	-	-	
210 Unemployment Compensation	110	-	-	
212 Employer Medicare Liability	531	-	-	
307 Communication	1,655	1,737	1,750	Verizon & Long Dist
334 Maintenance Agreement	1,299	1,200	1,250	Email Server, Archive
348 Postal Charges	-	-	-	
399 Other Contracted Services	1,745	460	1,000	Individual's Contracted Services
411 Data Processing Supplies	649	449	750	
435 Office Supplies	167	-	100	
599 Other Charges	121	456	500	Freight & Misc Charges
709 Data Processing Equipment	20,437	17,960	18,000	Departments IT Maintains
Total Other General Administration - IT	\$ 76,696	\$ 22,262	\$ 23,350	
52300 PROPERTY ASSESSOR				
101 County Official	\$ 63,954	\$ 63,954	\$ 63,954	Elected - State Mandated
106 Deputy(ies)	130,509	131,031	133,841	4 positions
185 Educational Incentive -- Other County Employees	6,000	8,100	6,000	6 employees
186 Longevity	3,780	4,020	4,560	
187 Overtime	3,957	-	-	
189 Other Salaries	49,316	49,068	51,031	2 positions
191 Board & Committee Fees	3,530	3,680	4,320	
201 Social Security	15,874	15,761	16,350	
204 State Retirement	30,155	32,900	34,084	
206 Life Insurance	328	328	328	
207 Medical Insurance	34,123	37,964	41,835	
209 Disability Insurance	2,214	2,031	2,264	
210 Unemployment Compensation	660	540	648	
212 Employer Medicare Liability	3,712	3,686	3,824	
307 Communication	829	87	100	
309 Contracts with Gov't Agencies	18,289	19,517	32,000	Comptroller of Treasury & Divn of Property Assessors (computer) Impact
312 Contracts with Private Agencies	19,978	26,165	20,500	PPR
320 Dues & Memberships	1,280	1,280	1,280	TAA

Fund #101 Account No. Account Description	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
332 Legal Notices	351	309	400	
334 Maintenance Agreement	5,917	6,163	6,300	ESRI & DANKA
337 Maintenance & Repair -- Office Equipment	-	-	2,000	
338 Repair & Maintenance -- Vehicles	764	2,330	2,000	
348 Postal Charges	4,308	1,450	12,000	
355 Travel	607	189	2,000	PerDiems, Mileage & Lodging, Etc
399 Other Contracted Services	-	-	10,000	GIS Equipment, Software & Data
425 Gasoline	3,234	3,434	4,000	Reappraisal begins
435 Office Supplies	3,579	1,870	5,000	
508 Premium on Surety Bonds	22	-	500	Assessor Bond & Notary's
524 In Service/Staff Development	330	2,439	2,500	Meeting Registrations & Contracted In-Service Staff Development
599 Other Charges	100	51	100	
718 Motor Vehicles	-	-	-	
719 Office Equipment	5,731	9,853	12,000	Scanner/Plotter
TOTAL PROPERTY ASSESSOR	\$ 413,431	\$ 428,200	\$ 475,718	
52400 COUNTY TRUSTEE				
101 County Official	\$ 63,954	\$ 63,954	\$ 63,954	Elected - State Mandated
106 Deputy(ies)	106,509	106,509	109,766	4 positions \$110,769
185 Educational Incentive -- Other County Employees	3,700	3,400	4,000	4 employees
186 Longevity	2,520	2,760	3,000	
189 Other Salaries & Wages	1,329	786	907	Employee from Finance - shared
201 Social Security	10,158	10,210	11,261	
204 State Retirement	20,845	22,876	23,867	
206 Life Insurance	234	234	234	
207 Medical Insurance	28,742	28,747	29,445	
209 Disability Insurance	1,548	1,420	1,581	
210 Unemployment Compensation	452	367	443	4 Ft & 1 Partial PT -- not incl. elected official
212 Employer Medicare Liability	2,376	2,424	2,634	
307 Communication	963	-	30	
317 Data Processing Services	10,946	10,946	10,946	GovCap
320 Dues & Memberships	647	647	650	COAT & MTTA
334 Maintenance Agreements	659	549	900	Copier Maint
348 Postage	9,931	9,328	10,000	
355 Travel	1,888	1,231	1,300	PerDiems, Mileage & Lodging, Etc
399 Other Contracted Services	-	6,691	7,000	Contracted Billing
435 Office Supplies	4,205	4,281	4,100	
508 Premium on Surety Bonds	3,000	8,258	100	Trustee Annual Bond - VR Williams
524 In Service/Staff Development	1,183	1,975	1,000	Meeting Registrations & Contracted In-Service Staff Development
TOTAL COUNTY TRUSTEE	\$ 275,789	\$ 287,593	\$ 287,117	
52500 COUNTY CLERK				
101 County Official	\$ 63,954	\$ 63,954	\$ 63,954	Elected - State Mandated
106 Deputy(ies)	212,321	230,862	248,723	8 Employees

Fund #101		2009-2010	2010-2011	2011-2012	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budgeted	
169	Part Time Personnel	30,634	7,301	22,500	1 Employee
185	Educational Incentive -- Other County Employees	4,850	4,250	5,850	6 employees
186	Longevity	6,060	6,420	4,800	
187	Overtime	956	86	-	
201	Social Security	19,255	18,851	21,441	
204	State Retirement	33,732	36,122	42,486	
206	Life Insurance	374	335	422	
207	Medical Insurance	45,497	47,865	53,112	
209	Disability Insurance	2,180	1,653	2,263	
210	Unemployment Compensation	1,018	805	972	
212	Employer Medicare Liability	4,503	4,408	5,014	
307	Communication	911	66	75	
317	Data Processing Services	16,287	16,131	16,500	BIS
320	Dues & Memberships	662	662	662	COAT & CCA
334	Maintenance Agreements	3,417	4,018	4,000	Pitney Bowes Rent & RJ Young - 2 copiers
348	Postal Charges	7,500	7,666	8,000	Postage
355	Travel	1,207	1,968	2,500	PerDiems, Mileage & Lodging, Etc added for Orientation
399	Other Contracted Services	450	125	200	microfilming
435	Office Supplies	4,074	7,696	5,000	
508	Premium on Surety Bonds	175	116	175	official's bond and 1 notary bond
524	In Service/Staff Development	360	595	750	Meeting Registrations & Contracted In-Service Staff Development
709	Data Processing Equipment	-	16,649	-	Credit Card Swipes
711	Furniture & Fixtures	410	-	-	Workstation
719	Office Equipment	2,510	-	-	Replacement cost of Printers
TOTAL COUNTY CLERK		\$ 463,297	\$ 478,605	\$ 509,400	
52900 FINANCE DEPARTMENT					
105	Supervisor/Director	\$ 60,000	\$ 60,000	\$ 60,960	Appointed - Salary
106	Deputy Director	50,000	50,000	50,800	1 position - Salary
119	Accountants/Bookkeepers	266,682	246,871	255,228	8 positions
184	Educational Incentive -- Co. Official/Admin. Officer	1,000	850	1,000	1 appointed official
185	Educational Incentive -- Other County Employees	6,000	5,100	6,000	8 employees
186	Longevity	6,180	6,660	6,600	
201	Social Security	23,468	22,164	23,596	
204	State Retirement	45,595	45,393	50,010	
206	Life Insurance	468	468	468	
207	Medical Insurance	56,565	53,198	53,223	
209	Disability Insurance	3,193	2,787	3,340	
210	Unemployment Compensation	1,217	956	1,080	
212	Employer Medicare Liability	5,488	5,184	5,519	
299	Other Fringe Benefits	115	-		Educational Reimbursement
307	Communication	4,831	2,076	1,500	
317	Data Processing Services	25,953	26,966	27,000	GovCap - Moved from Co Comm budget

Fund #101		2009-2010	2010-2011	2011-2012	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budgeted	
320	Dues & Memberships	974	745	975	TASBO, TGFOA, GFOA, SHRM, HRSHRM
334	Maintenance Agreements	3,147	3,500	3,500	ADT, NAMOS, XEROX, Pitney Rental
348	Postage	6,401	7,268	7,500	Pitney Bowes Postage
355	Travel	4,817	3,900	4,400	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	736	1,076	1,000	Cintas, PO Box, Lock Box & Website
425	Gasoline	67	-	-	****Sold on GovDeals****
435	Office Supplies	15,356	15,186	15,200	
508	Premium on Surety Bonds	225	630	630	director's bond & notary bonds
524	In Service/Staff Development	4,309	3,945	4,200	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	562	443	550	Misc odd expenses (Vehicle & Office)
TOTAL FINANCE DEPARTMENT		\$ 593,351	\$ 565,366	\$ 584,279	
53100 CIRCUIT COURT					
101	County Official	\$ 63,954	\$ 63,954	\$ 63,954	Elected - State Mandated
106	Deputy(ies)	447,917	460,457	478,821	14 Positions
169	Part Time Personnel	51,086	26,034	37,000	
186	Longevity	5,460	4,920	5,940	
187	Overtime Pay	14,202	4,010	4,000	
189	Other Salaries & Wages	50,000	-	-	
194	Jury & Witness Fees	14,884	8,456	14,000	
201	Social Security	37,818	33,701	36,526	
204	State Retirement	66,795	65,155	72,551	
206	Life Insurance	692	660	749	
207	Medical Insurance	74,394	72,223	83,334	
209	Disability Insurance	4,452	3,719	4,934	
210	Unemployment Compensation	1,990	1,603	2,292	
212	Employer Medicare Liability	8,980	8,847	8,542	
307	Communication	2,888	2,425	2,500	
317	Data Processing Services	10,193	11,396	14,000	Bridge 6 mos/LGC Software & Hardware Maint
320	Dues & Memberships	512	512	512	COAT
332	Legal Notices	805	300	570	Grand Jury Ads
334	Maintenance Agreements	9,564	11,316	7,280	1 DANKA, 2 RJ YOUNG, 1 MTR & Pitney
348	Postal Charges	7,983	10,805	12,000	
355	Travel	95	1,254	1,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	2,818	925	-	microfilming & storage
432	Library Books & Media	857	984	2,000	TCA Updates
435	Office Supplies	12,509	14,829	16,000	
508	Premium on Surety Bonds	116	116	262	Official & Notary Bonds
524	In Service/Staff Development	-	250	1,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	121	107	100	
709	Data Processing Equipment	8,843	4,570	25,000	Reserved \$64,000 from 2011/12 to help cover cost of changing system. Will save operations cost.

Fund #101 Account Description No.	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
711 Furniture & Fixtures	-	1,500	1,000	File Cabinets Etc
719 Office Equipment	-	-	-	
TOTAL CIRCUIT COURT	\$ 899,928	\$ 815,028	\$ 895,866	
53300 GENERAL SESSIONS COURT				
101 County Official	\$ 138,676	\$ 138,676	\$ 138,676	Elected - State Mandated
106 Deputy(ies)	69,175	66,559	70,804	2 positions
185 Educational Incentive -- Other County Employees	-	-	1,850	2 positions
186 Longevity	900	1,020	1,140	2 positions
201 Social Security	10,993	10,665	13,173	
204 State Retirement	24,445	26,778	27,920	
206 Life Insurance	140	138	140	
207 Medical Insurance	17,061	16,989	18,000	
209 Disability Insurance	1,610	1,595	1,906	
210 Unemployment Compensation	220	180	216	
212 Employer Medicare Liability	2,978	2,937	3,081	
307 Communication	1,724	1,126	1,200	
336 Maintenance & Repair -- Equipment	922	1,230	1,250	DANKA
348 Postage	160	169	300	
355 Travel	1,160	732	1,700	PerDiems, Mileage & Lodging, Etc
432 Library Books & Media	15	387	450	TAM, TCSA & Lexis Nexis
435 Office Supplies	2,146	1,299	1,500	
499 Other Supplies & Materials	-	-	250	
524 In Service/Staff Development	215	215	800	Meeting Registrations & Contracted In-Service Staff Development
719 Office Equipment	-	-	500	
TOTAL GENERAL SESSIONS COURT	\$ 272,540	\$ 270,694	\$ 284,856	
53330 DRUG COURT PROGRAM				
105 Supervisor/Director	\$ 40,777	\$ 39,797	\$ 40,612	Appointed - Salary
186 Longevity	300	-	-	
189 Other Salaries & Wages	919	-	10,000	State Reimbursement Jag/Byrne (DRUG)
201 Social Security	2,538	3,429	3,138	
204 State Retirement	4,228	3,051	5,337	
206 Life Insurance	43	47	47	
207 Medical Insurance	5,207	5,779	6,000	
209 Disability Insurance	332	54	370	
210 Unemployment Compensation	169	96	108	
212 Employer Medicare Liability	594	568	734	
307 Communication	1,300	1,767	1,780	
399 Other Contracted Services (53330)	8,688	4,320	32,000	State Reimbursement Jag/Byrne (53330)
TOTAL DRUG COURT PROGRAM	\$ 65,095	\$ 58,910	\$ 100,125	

Fund #101 Account Description No.	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
53400 CHANCERY COURT				
101 County Official	\$ 63,954	\$ 63,954	\$ 63,954	Appointed - State Mandated
106 Deputy	56,105	56,105	57,733	2 positions
186 Longevity	1,860	1,920	1,980	
201 Social Security	7,195	7,312	7,667	
204 State Retirement	14,276	15,800	16,251	
206 Life Insurance	140	140	140	
207 Medical Insurance	17,523	17,406	17,778	
209 Disability Insurance	1,091	1,001	1,107	
210 Unemployment Compensation	330	270	324	
212 Employer Medicare Liability	1,683	1,710	1,793	
307 Communication	265	25	25	
317 Data Processing Services	3,210	7,458	8,140	Bridge
320 Dues & Memberships	512	512	512	COAT
334 Maintenance Agreements	1,266	1,234	1,750	RJ Young - Copier & Pitney Rental
348 Postal Charges	2,110	2,500	2,700	Postage Rate Increase
355 Travel	479	616	800	PerDiems, Mileage & Lodging, Etc
399 Other Contracted Services	280	52	530	Bank Lock Box Rental & Microfilming
432 Library Books & Media	452	494	600	Lexis Nexis/ Thompson
435 Office Supplies	2,339	2,345	3,500	
508 Premium on Surety Bonds	131	181	131	
709 Data Processing Equipment	10,937	6,385	1,330	Computer Replacement
TOTAL CHANCERY COURT	\$ 186,138	\$ 187,420	\$ 188,746	
53500 JUVENILE COURT				
103 Assistant	\$ 44,289	\$ 44,079	\$ 44,600	1 position
106 Deputy(ies)	26,449	36,438	38,277	1 position
185 Educational Incentive -- Other County Employees	500	-	1,700	1.5 employees
186 Longevity	1,050	720	1,200	1.5 employees
201 Social Security	4,349	4,942	5,318	
204 State Retirement	8,465	10,323	11,272	
206 Life Insurance	70	74	94	
207 Medical Insurance	5,687	9,880	12,000	
209 Disability Insurance	638	483	754	
210 Unemployment Compensation	166	180	216	
212 Employer Medicare Liability	1,017	1,156	1,244	
307 Communication	649	663	675	
320 Dues & Memberships	60	-	70	
355 Travel	628	992	1,200	PerDiems, Mileage & Lodging, Etc
435 Office Supplies	949	78	1,000	
524 In Service/Staff Development	150	155	1,000	Meeting Registrations & Contracted In-Service Staff Development
719 Office Equipment	275	-	500	
TOTAL JUVENILE COURT	\$ 95,391	\$ 110,163	\$ 121,119	

Fund #101 Account No. Account Description	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
53700 JUDICIAL COMMISSIONERS				
101 Judicial Commissioners	\$ 93,448	\$ 76,081	\$ 68,072	3 positions
169 Part Time Personnel	-	10,000	15,000	2 positions
185 Educational Incentive -- Other County Employees	500	-	-	
186 Longevity	1,890	840	840	1 Employee
201 Social Security	5,687	4,739	5,203	
204 State Retirement	10,569	9,658	9,055	
206 Life Insurance	147	144	140	
207 Medical Insurance	13,044	17,529	18,169	
209 Disability Insurance	800	654	619	
210 Unemployment Compensation	389	368	540	
212 Employer Medicare Liability	1,330	1,115	1,217	
307 Communications	508	-	-	
320 Dues & Memberships	140	175	175	
355 Travel	1,613	1,455	1,500	PerDiems, Mileage & Lodging, Etc
435 Office Supplies	624	174	-	
524 In Service/Staff Development	270	360	450	Meeting Registrations & Contracted In-Service Staff Development
TOTAL JUDICIAL COMMISSIONERS	\$ 130,959	\$ 123,292	\$ 120,980	
53900 OTHER ADMINISTRATION OF JUSTICE				
399 Other Contracted Services	\$ 11,700	\$ 10,000	\$ 30,000	Court Ordered Mental Health Exams
TOTAL OTHER ADMINISTRATION OF JUSTICE	\$ 11,700	\$ 10,000	\$ 30,000	
53910 PROBATION SERVICES				
105 Supervisor/Director	\$ 41,823	\$ 41,455	\$ 42,637	Appointed
169 Part Time Personnel	20,980	22,101	22,321	1 position based on 32 hrs per week
186 Longevity	600	660	-	
189 Other Salaries & Wages	311	104	-	Hrs Paid During Holiday/Admin above RegularHrs
201 Social Security	3,817	3,938	4,027	
204 State Retirement	5,678	8,071	8,537	
206 Life Insurance	78	90	94	
207 Medical Insurance	9,977	11,233	12,280	
209 Disability Insurance	440	545	591	
210 Unemployment Compensation	222	187	216	
212 Employer Medicare Liability	893	907	942	
307 Communication	81	12	25	
348 Postage	132	-	100	
413 Drugs & Medical Supplies	2,975	2,498	3,500	
435 Office Supplies	2,129	1,472	1,600	
599 Other Charges	-	-	250	
709 Data Processing Equipment	600	200	-	
TOTAL PROBATION SERVICES	\$ 90,736	\$ 93,474	\$ 97,120	

Fund #101		2009-2010	2010-2011	2011-2012	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budgeted	
54110 SHERIFF'S DEPARTMENT					
101	County Official	\$ 70,350	\$ 70,350	\$ 70,350	Elected - State Mandated
103	Assistant(s)	58,297	58,297	59,111	1 position
105	Supervisor/Director (of Warrant Officers)	80,128	84,752	84,146	2 positions
106	Deputy(ies)	523,107	550,238	564,785	16 positions (3 Corp/13 Dep)
108	Investigator(s)	183,573	190,487	191,199	5 positions
109	Captains	96,340	86,340	97,969	2 positions
115	Sergeants	147,889	158,270	155,837	4 positions
119	Accountants	55,708	56,862	61,222	2 positions
138	Computer Technician	-	36,185	36,999	1 position
140	Salary Supplements	27,722	27,000	27,000	employees -- offset by revenue from State of TN & New Degree Supplement
160	Guards (Courthouse Security)	185,681	179,700	169,000	1 FT position
169	Part Time Personnel	30,136	32,950	39,942	10 PT positions
170	School Resource Officer	99,524	102,104	104,555	FCHS(2), Huntland(1) - Partially funded BOE
186	Longevity	14,580	14,220	16,560	
187	Overtime Pay	66,643	47,585	40,000	
189	Other Salaries & Wages	-	6,940	30,000	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	98,871	102,927	108,449	
204	State Retirement	168,196	191,297	204,851	
206	Life Insurance	1,494	1,623	1,778	
207	Medical Insurance	187,037	198,081	211,016	
209	Disability Insurance	11,149	10,630	13,270	
210	Unemployment Compensation	5,205	4,587	5,556	
212	Employer Medicare Liability	23,262	24,217	25,363	
299	Other Fringe Benefits	-	654	-	Employee Educational Reimbursement
307	Communication	28,818	26,710	29,000	
312	Contracts with Private Agencies	6,476	7,622	7,000	NICUSA TN Div & Court Reporting
320	Dues & Memberships	2,717	2,615	3,900	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA
334	Maintenance Agreements	14,276	32,765	31,500	Great American Leasing, Dell, ISDN.Net, M&M Micro & Datamaxx
336	Maintenance & Repair -- Equipment	3,086	2,845	4,000	Phone System & Other Equipment Repair
338	Maintenance & Repair -- Vehicles	71,037	84,975	55,000	Various vendors as needed
340	Medical and Dental Services	-	300	1,500	Pre-employment & Post Accident
348	Postal Charges	1,036	1,000	1,200	
355	Travel	5,059	11,224	8,000	PerDiems, Mileage & Lodging, Etc
412	Diesel	-	-	5,000	
425	Gasoline	131,951	185,000	175,000	
431	Law Enforcement Supplies	3,721	10,163	8,000	ammo, holsters, etc.
435	Office Supplies	9,083	8,970	9,500	In Office supplies
450	Tires & Tubes	14,385	21,129	15,000	
451	Uniforms	13,264	10,863	15,000	Weekly & New Issues for Officers
499	Other Supplies & Materials	1,321	2,336	1,000	Other Officer supplies

Fund #101		2009-2010	2010-2011	2011-2012	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budgeted	
502	Building & Contents Insurance	30,118	30,041	30,100	
506	Liability Insurance	50,969	50,838	50,938	
508	Premium on Surety Bonds	481	531	1,000	Sheriff, Deputy & Notaries
511	Vehicle & Equipment Insurance	34,751	34,663	34,731	
524	In Service/Staff Development	4,425	7,435	8,000	Meeting Registrations & Contracted In-Service Staff Development
525	Constitutional Officers' Operating Expenses	113	10,531	5,000	
599	Other Charges	8,618	11,420	5,000	Unexpected Charges & Expenses
599-	Other Charges -- for Reserves	15,706	2,914	17,198	Shortage last year (\$5,198)
610	Principal on Capitalized Leases	103,712	90,971	99,738	
611	Interest on Capitalized Leases	13,462	13,462	4,695	
708	Communication Equipment	2,741	3,518	2,000	Phone & Radio replacement
709	Data Processing Equipment	59,660	4,219	3,510	DataMaxx upgrade
716	Law Enforcement Equipment	14,588	9,850	15,000	non-recurring items
718	Motor Vehicles	30,197	30,197	30,197	New Vehicle
790	Other Equipment	-	-	-	
TOTAL SHERIFF'S DEPARTMENT		\$ 2,810,663	\$ 2,945,403	\$ 2,995,666	
54160 ADMINISTRATION OF THE SEX OFFENDER					
160	Guards	\$ 8,383	\$ 11,111	\$ 16,000	2 positions - PT
201	Social Security	520	689	992	Current 82 Offend \$100 fee Yearly
210	Unemployment Compensation	84	132	216	
212	Employers Medicare Liability	122	161	232	
355	Travel	225	-	250	PerDiems, Mileage & Lodging, Etc
358	Remittance of Revenue Collections	250	50	1,000	**Sex Offender Registry State Portion
435	Office Supplies	91	95	150	
524	In Service/Staff Development	-	-	250	Meeting Registrations & Contracted In-Service Staff Development
TOTAL ADMIN OF SEX OFFENDER		\$ 9,675	\$ 12,238	\$ 19,090	
54210 JAIL					
103	Assistants	\$ 48,170	\$ 48,170	\$ 48,984	1 position
106	Deputy Assistant	27,068	31,869	34,852	1 position
131	Medical Personnel	60,016	77,405	74,999	2 positions
140	Salary Supplement - Educational	-	-	2,000	Civil Service Cotract
160	Guards	411,378	428,787	445,989	17 positions
162	Clerical Personnel	27,448	23,112	28,021	1 position
165	Cafeteria Personnel	40,597	42,511	44,955	2 positions
169	Part Time Personnel	32,635	37,435	32,000	
186	Longevity	6,060	4,500	6,240	
187	Overtime	28,228	6,871	10,000	
189	Other Salaries & Wages	-	2,071	14,700	Hrs Paid During Holiday/Admin above RegularHrs
201	Social Security	41,102	41,522	45,405	
204	State Retirement	65,141	77,509	91,769	
206	Life Insurance	1,322	1,252	1,123	

Fund #101 Account No. Account Description	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
207 Medical Insurance	116,102	138,226	137,839	
209 Disability Insurance	5,580	5,138	6,113	
210 Unemployment Compensation	3,324	2,832	3,456	
212 Employer Medicare Liability	9,612	9,706	10,619	
334 Maintenance Agreements	9,193	6,772	9,000	Cummins South, Simplex Grinnell & Fire Ext Sales
335 Maintenance & Repair -- Buildings	25,207	11,000	15,000	Various vendors as needed
336 Maintenance & Repair -- Equipment	27,428	20,602	25,000	Various vendors as needed
340 Medical and Dental Services	18,450	18,455	20,000	Psych test, Pre-employment & Post Accident
347 Pest Control	-	1,500	1,500	Bid Item
354 Transportation Other Than Students	2,588	1,550	4,000	Prisoner Transports
355 Travel	1,241	3,300	3,500	PerDiems, Mileage & Lodging, Etc
410 Custodial Supplies	42,314	40,135	40,000	Inmate population increase
422 Food Supplies	182,382	191,084	200,000	Inmate Increase & Cost
431 Law Enforcement Supplies	67	230	1,000	Jail Officer Supplies
441 Prisoner Clothing	6,360	13,061	12,000	Inmate population increase
451 Uniforms	7,596	3,002	5,000	Weekly & New Issues for Officers
452 Utilities	88,632	118,900	125,000	
499 Other Supplies/Materials	1,908	2,676	2,500	
507 Medical Claims	247,102	144,117	150,000	Inmate Expense
524 In Service/Staff Development	410	1,210	1,600	Meeting Registrations & Contracted In-Service Staff Development
599 Other Charges	3,988	4,803	5,500	non-recurring items
602 Principal on Notes	-	-	7,889	Litter Truck 3YR CON (-5K Litter Grant)
604 Interest on Notes	-	-	1,055	
610 Principal on Capital Leases	16,442	20,742	20,042	Marlin & Stanley (Jail Sec Sys Lease)
709 Data Processing Equipment	1,360	1,103	3,000	Replace Computers
718 Motor Vehicles	-	41,158	-	
790 Other Equipment	5,142	1,045	3,056	Kitchen Replacement Needs/Litter Truck
TOTAL JAIL	\$ 1,611,593	\$ 1,625,361	\$ 1,694,706	
54230 COMMUNITY REENTRY PROGRAM				Grant Ending 6/30/10
189 Other Salaries and Wages	\$ 2,941	\$ -	\$ -	Except for Sanders Foundation &
201 Social Security	183	-	-	ARRA Funds Dept 58804 & 58805
210 Unemployment Compensation	-	-	-	
212 Employer Medicare Liability	43	-	-	
307 Communication	1,200	-	-	
348 Postage	600	-	-	
355 Travel	1,894	-	-	PerDiems, Mileage & Lodging, Etc
399 Professional Services (ABE)	77,850	-	-	
399 Professional Services (ABE)- Sanders Found	1,197	-	-	
435 Office Supplies	4,576	-	-	
435 Office Supplies - Sanders Found	-	-	-	
499 Other Supplies & Materials - Sanders Found	4,859	80	42	Remainder of Sanders Foundation (SANDR)
524 In Service/Staff Development - Sanders	1,000	265	50	Meeting Registrations & Contracted In-Service Staff Development
709 Data Processing Equipment	2,771	-	-	

Fund #101		2009-2010	2010-2011	2011-2012	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budgeted	
	709 Data Processing Equipment - 54230 Sanders Found	-	-	-	Remainder of Sanders Foundation
	TOTAL COMMUNITY REENTRY PROGRAM	\$ 99,114	\$ 345	\$ 92	
	54240 JUVENILE SERVICES				
	312 Contracts with Private Agencies	\$ 7,875	\$ 8,400	\$ 10,000	Juvenile Detention charges
	399 Other Contracted Services	7,442	6,759	8,000	Interpreter's services
	599 Other Charges	-	-	-	
	TOTAL JUVENILE SERVICES	\$ 15,317	\$ 15,159	\$ 18,000	
	54410 CIVIL DEFENSE				
	103 Assistant	\$ 24,766	\$ 24,701	\$ 25,223	1 position
	105 Supervisor/Director	43,932	43,785	44,600	Appointed
	186 Longevity	960	1,080	1,200	2 Employees
	187 Over Time	13,383	13,500	7,000	Flood May 2010/Tomados 2011
	201 Social Security	5,116	5,098	4,837	
	204 State Retirement	9,724	10,737	10,253	
	206 Life Insurance	86	94	94	
	207 Medical Insurance	5,687	5,716	5,889	
	209 Disability Insurance	629	570	635	
	210 Unemployment Compensation	220	180	216	
	212 Employer Medicare Liability	1,196	1,193	1,131	
	307 Communication	3,338	3,801	3,500	Phones only
	320 Dues & Memberships	170	300	200	EMAT
	335 Maintenance & Repair -- Building	1,580	1,556	1,500	EOC Misc Repairs
	336 Maintenance & Repair -- Equipment	4,399	4,858	5,000	Cummins & Xerox
	338 Maintenance & Repair -- Vehicles	2,822	2,544	2,500	Truck & ICT expense
	348 Postal Charges	88	122	126	
	355 Travel	1,133	403	1,350	PerDiems, Mileage & Lodging, Etc
	399 Other Contracted Services	3,682	7,116	7,300	Satcom, DishNwork, SWC(CCTV Camera Sys& Access Ctrl/Sec Sys)
	412 Diesel Fuel	536	1,831	2,000	EOC Gen & ICT
	425 Gasoline	1,996	2,657	2,500	
	435 Office Supplies	3,222	2,840	3,000	Additional Badge Supplies
	499 Other Supplies & Materials	4,107	3,758	4,000	Make up Severe WX Boxes
	524 In-Service/Staff Development	200	400	1,000	Meeting Registrations & Contracted In-Service Staff Development
	599 Other Charges	1,747	2,106	2,200	
	790 Other Equipment	5,103	4,860	5,000	
	TOTAL CIVIL DEFENSE	\$ 139,822	\$ 145,806	\$ 142,255	
	54420 RESCUE SQUAD				
	320 Dues & Memberships	\$ 195	\$ 266	\$ 266	
	412 Diesel Fuel	216	381	500	
	425 Gasoline	805	1,230	1,500	
	499 Other Supplies & Materials	1,526	2,874	3,000	
	524 In-Service Staff Development	490	1,332	1,750	Meeting Registrations & Contracted In-Service Staff Development

Fund #101 Account No. Account Description	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
599 Other Charges	835	500	500	
790 Other Equipment	14,077	32,097	24,414	*Carried 09/10 Bal for Capital Purchase
TOTAL RESCUE SQUAD	\$ 18,144	\$ 38,680	\$ 31,930	
54490 CONSOLIDATED COMMUNICATIONS				
103 Assistant	\$ 30,371	\$ 31,396	\$ 30,964	1 employee
105 Supervisor/Director	39,797	39,787	40,612	Appointed -Salary
148 Dispatchers/Radio Operators	346,766	369,907	366,911	14 employees
169 Part-time Personnel	4,747	-	-	
186 Longevity	5,460	4,440	5,520	
187 Overtime Pay	18,936	18,467	15,000	
189 Other Salaries & Wages	12,162	2,900	12,000	Hrs Paid During Holiday/Admin above RegularHrs
201 Social Security	27,333	28,063	29,202	
204 State Retirement	44,436	54,776	61,891	
206 Life Insurance	698	718	749	
207 Medical Insurance	69,878	81,422	89,670	
209 Disability Insurance	2,969	3,367	3,933	
210 Unemployment Compensation	1,997	1,526	1,728	
212 Employer Medicare Liability	6,392	6,577	6,830	
299 Other Fringe Benefits	3,405	2,286	-	Employee Educational Reimbursement
307 Communication	19,372	24,900	25,000	
312 Contracts with Private Agencies	47,477	65,400	65,472	AT&T, TBI , Flat Earth, Eagent & Narrowband Lic tower rent
336 Maintenance & Repair -- Equipment	4,998	9,250	3,500	Phones, Radios & Monitors
338 Maintenance & Repair -- Vehicles	895	385	1,000	
348 Postage	151	154	150	
355 Travel	7,907	6,755	6,500	PerDiems, Mileage & Lodging, Etc
425 Gasoline	1,546	1,950	1,800	
435 Office Supplies	4,089	5,415	6,000	Misc Supplies
451 Uniforms	817	1,402	1,500	
499 Other Supplies and Materials	1,625	2,097	3,000	Telecommunicator's Week Meeting Registrations & Contracted In-Service Staff Development
524 In Service/Staff Development (08/09 Budgeted 9000)	2,726	3,510	3,500	
599 Other Charges	681	1	1,000	Unexpected Items
708 Communication Equipment	1,695	648	6,500	Modification to Radio Frequency
709 Data Processing Equipment	624	3,962	2,000	Camera - E911 Ctr, Computers
790 Other Equipment	4,730	514	1,500	TV Monitor Satellite Weather
799 Other Capital Outlay	-	-	-	
TOTAL CONSOLIDATED COMMUNICATIONS	\$ 714,680	\$ 771,976	\$ 793,432	
54610 COUNTY CORONER				
399 Other Contracted Services	\$ 6,000	\$ 6,000	\$ 6,000	Contract
507 Medical Claims (Autopsy Expenses)	15,400	18,000	24,000	Estimated
599 Other Charges	-	-	1,500	Transport Supplies & Charges
TOTAL COUNTY CORONER	\$ 21,400	\$ 24,000	\$ 31,500	

Fund #101 Account No. Account Description	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
54710 PUBLIC SAFETY GRANTS				
187 Overtime Pay	\$ 19,150	\$ 7,335	\$ -	Impaired Drivers Grant
299 Other Fringe Benefits	4,289	2,494	-	Impaired Drivers Grant
336 Maintenance & Repair Services - Equipment	100	-	-	DARE Grant
429 Instructional Supplies	25,742	-	-	DARE Grant
499 Other Supplies & Materials	2,636	-	-	Homeland Security Grant
524 In Service/Staff Development	376	11,396	-	DARE Grant
708 Communication Equipment	77,027	84,021	-	Homeland Security Grant
715 Land	-	51,863	-	Cons Comm (E-911 Board Grant)
790 Other Equipment	25,290	23,790	-	Homeland Security Grant
799 Other Capital Outlay	60,376	7,749	-	E-911 Grant for Ctr & Homeland Security
TOTAL PUBLIC SAFETY GRANTS	\$ 214,986	\$ 188,649	\$ -	
55110 LOCAL HEALTH CENTER				
307 Communication	\$ 1,255	\$ 1,248	\$ 1,400	
320 Dues & Memberships	150	200	200	TN PUBLIC HEALTH ASSOC
328 Janitorial Services	9,035	9,840	8,420	Bid Item - Contracted Estimated
335 Maintenance & Repair -- Building	482	1,812	1,500	
348 Postal Charges	500	-	100	
399 Other Contracted Services**	-	-	2,320	Floor 2xYr
410 Custodial Supplies	3,200	3,448	4,200	Lebanon Chem. & Aramark
435 Office Supplies	1,767	624	1,200	
452 Utilities	11,580	16,300	15,000	
502 Building & Contents Insurance	3,004	2,920	3,100	
506 Liability Insurance	480	466	500	
524 In Service/Staff Development	50	-	-	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	-	-	2,463	Comcast one time chge
TOTAL LOCAL HEALTH CENTER	\$ 33,857	\$ 36,858	\$ 40,403	
55120 RABIES AND ANIMAL CONTROL				
103 Assistant(s)	\$ 72,712	\$ 74,103	\$ 76,546	3 positions
105 Supervisor/Director	11,962	11,484	11,668	Appoint (Supplement)
186 Longevity	-	-	-	
187 Overtime Pay	1,947	2,010	3,000	
189 Other Salaries & Wages	-	240	750	Holiday & Admin Pay
201 Social Security	5,366	5,383	5,702	
204 State Retirement	9,766	11,163	12,085	
206 Life Insurance	140	140	187	
207 Medical Insurance	17,917	18,188	17,778	
209 Disability Insurance	880	616	803	
210 Unemployment Compensation	354	285	432	

Fund #101 Account Description No.	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
212 Employer Medicare Liability	1,255	1,260	1,333	
307 Communication	1,989	3,740	2,300	
320 Dues & Memberships	100	150	150	ACA
333 Licenses	370	326	500	
335 Maintenance & Repair -- Building	6,092	2,583	2,000	
338 Maintenance & Repair -- Vehicles	3,001	3,137	3,500	
340 Medical & Dental Services	80	-	2,500	
348 Postage	215	151	200	
355 Travel	-	-	750	PerDiems, Mileage & Lodging, Etc
399 Other Contracted Services (Lg. dead animal P/U)	39,997	58,480	55,152	SCTDD, ISP \$723 & Vet
401 Animal Food and Supplies	2,537	3,614	3,000	
412 Diesel Fuel	3,978	6,001	6,000	
413 Drugs & Medical Supplies	924	3,089	4,000	
425 Gasoline	4,935	7,369	7,500	
429 Instructional Supplies & Materials	103	400	1,500	Offset by mandated fines revenue
435 Office Supplies	1,619	195	1,500	
451 Uniforms	1,309	1,413	1,800	
499 Other Supplies/Materials	4,196	3,450	5,000	
509 Refunds	-	-	50	
524 In Service/Staff Development	1,010	150	1,250	Meeting Registrations & Contracted In-Service Staff Development
790 Other Equipment	638	1,689	4,000	Other Small Equipment & Radios
TOTAL RABIES & ANIMAL CONTROL	\$ 195,392	\$ 220,810	\$ 232,936	
55180 CHILDREN'S SPECIAL SERVICES				
309 Contracts with Government Agencies	\$ 2,683	\$ 2,683	\$ -	Combining with 55390
TOTAL CHILDREN'S SPECIAL SERVICES	\$ 2,683	\$ 2,683	\$ -	
55190 OTHER LOCAL HEALTH SERVICES				DGA contract offset by Rev 100%
161 Secretary(s)	\$ 20,787	\$ 20,753	\$ 20,753	1 ft position - State Classification
186 Longevity	600	960	1,080	
187 Overtime Pay	967	-	-	
189 Other Salaries & Wages	46,138	58,652	75,885	1 ft & 2 pt positions - State Classification
201 Social Security	4,168	4,876	6,058	
204 State Retirement	6,032	6,471	10,431	
206 Life Insurance	94	98	140	
207 Medical Insurance	11,374	12,623	11,778	
209 Disability Insurance	452	415	451	
210 Unemployment Compensation	370	425	540	
212 Employer Medicare Liability	975	1,141	1,417	
336 Maintenance & Repair Services - Equipment	5,450	-	-	
355 Travel	5,320	7,907	11,700	PerDiems, Mileage & Lodging, Etc
399 Other Contracted Services	6,247	8,188	4,500	Interpreter services
499 Other Supplies & Materials	281	-	450	
524 In Service/Staff Development	90	90	100	Meeting Registrations & Contracted In-Service Staff Development

Fund #101		2009-2010	2010-2011	2011-2012	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budgeted	
599	Other Charges	106	-	50	
	TOTAL OTHER LOCAL HEALTH SERVICES	\$ 109,451	\$ 122,598	\$ 145,333	
	55310 REGIONAL MENTAL HEALTH CENTER				
316	Contributions	\$ 9,000	\$ 9,000	\$ -	Centerstone - Contribution Resolution
	TOTAL REGIONAL MENTAL HEALTH CENTER	\$ 9,000	\$ 9,000	\$ -	
	55390 APPROPRIATION TO STATE				
309	Contracts with Government Agencies	\$ 27,963	\$ 27,963	\$ 30,646	Health Dept - State Contract combined 55180
	TOTAL APPROPRIATION TO STATE	\$ 27,963	\$ 27,963	\$ 30,646	
	55510 GENERAL WELFARE ASSISTANCE				
399	Other Contracted Services	\$ -	\$ 17,775	\$ 17,775	Contract Services for FC Adult Activity Semi-Independent Living Program
316	Contributions	17,775	-	-	
	TOTAL GENERAL WELFARE ASSISTANCE	\$ 17,775	\$ 17,775	\$ 17,775	
	55731 LITTER CONTROL				Litter Grant Part Offset Partially
149	Laborers	\$ 44,882	\$ 34,161	\$ 48,080	2 positions
187	Overtime Pay	153	-	-	
189	Other Salaries & Wages	946	360	100	Holiday & Admin Pay
201	Social Security	2,684	2,118	2,987	
204	State Retirement	5,384	4,447	6,332	
206	Life Insurance	51	82	94	
207	Medical Insurance	9,302	1,919	6,000	**Employee took insurance
209	Disability Insurance	221	328	438	
210	Unemployment Compensation	217	111	216	
212	Employer Medicare Liability	628	496	699	
310	Contracts with Public Agencies	8,200	5,810	8,300	Chamber or Commerce Education Funds
355	Travel	152	92	900	PerDiems, Mileage & Lodging, Etc
499	Other Supplies and Materials	725	695	1,000	
524	In Service/Staff Development	68	600	300	Meeting Registrations & Contracted In-Service Staff Development
602	Principal on Notes	-	-	5,000	Portion of Jail Litter Crew Truck 3YR CON
	TOTAL LITTER CONTROL	\$ 73,613	\$ 51,219	\$ 80,445	
	55900 OTHER PUBLIC HEALTH & WELFARE				
189	Other Salaries & Wages	\$ -	\$ 666	\$ -	
201	Social Security	-	41	-	
212	Employer Medicare	-	10	-	
599	Other Charges	570	-	169	Mentor Program
	TOTAL OTHER PUBLIC HEALTH & WELFARE	\$ 570	\$ 717	\$ 169	Offset by Grant Revenue

Fund #101 Account No. Account Description	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
56300 SENIOR CITIZENS ASSISTANCE				
316 Contributions - Franklin Co	\$ 13,050	\$ 13,050	\$ 13,050	
316 Contributions - Sewanee	9,000	9,000	9,000	
335 Maintenance & Repair -- Buildings	160	3,250	2,000	FC Center
410 Custodial Supplies	2,496	2,950	3,500	FC Ctr \$500 Sewanee
599 Other Charges	-	-	-	
TOTAL SENIOR CITIZENS ASSISTANCE	\$ 24,706	\$ 28,250	\$ 27,550	
56700 PARKS AND FAIR BOARDS				
105 Supervisor/Director	\$ 7,181	\$ 7,181	\$ 7,412	1 PT Salary position
187 Overtime Pay	294	-	-	
189 Other Salaries & Wages	10,285	9,790	10,180	2 Seasonal positions
201 Social Security	1,101	1,052	1,091	
210 Unemployment Compensation	178	160	324	
212 Employer Medicare Liability	258	246	255	
307 Communication	214	217	215	
316 Contributions	22,600	19,128	-	Sports Organizations - Contribution Resolution Based on \$8 per player on roster
334 Maintenance Agreements	180	654	300	Life Communications
335 Maintenance & Repair -- Buildings	1,242	-	3,500	
355 Travel	117	-	150	
499 Other Supplies/Materials	1,112	2,743	4,800	Fuel, Sand, Toiletries
599 Other Charges	692	158	750	
TOTAL PARKS & FAIR BOARDS	\$ 45,454	\$ 41,329	\$ 28,976	
57100 AGRICULTURE EXTENSION				
140 Salary Supplements	\$ 60,626	\$ -	\$ -	Salaries and benefits for Ag. Ext. are the required local match for Franklin County.
189 Other Salaries & Wages	-	74,886	74,886	The employees are paid by UT and TSU
201 Social Security	-	375	434	
210 Unemployment Compensation	-	61	108	
212 Employer Medicare	-	88	102	
299 Other Fringe Benefits	6,761	10,167	11,240	
307 Communication	2,002	1,826	3,800	
355 Travel	-	-	5,280	PerDiems, Mileage & Lodging, Etc
399 Other Contracted Services	67	1,132	1,130	AT & T ISP & Copier
499 Other Supplies & Materials	-	-	1,200	
599 Other Charges	-	-	900	**4-H Program
709 Data Processing Equipment	700	-	-	
TOTAL AGRICULTURE EXTENSION	\$ 70,156	\$ 88,535	\$ 99,079	
57500 SOIL CONSERVATION				
118 Secretary to Board	\$ 21,799	\$ 22,446	\$ 23,260	1 position
189 Other Salaries & Wages	24,701	24,701	25,515	1 position
201 Social Security	2,712	2,769	3,024	
204 State Retirement	5,445	5,962	6,410	

Fund #101 Account No. Account Description	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
206 Life Insurance	94	94	94	
207 Medical Insurance	11,374	11,716	12,280	
209 Disability Insurance	393	361	444	
210 Unemployment Compensation	220	180	216	
212 Employer Medicare Liability	634	649	707	
320 Dues & Memberships	50	50	650	TCDEA, RC&D, NACD, FCSCD, SMTRCD
355 Travel	1,201	1,572	1,600	PerDiems, Mileage & Lodging, Etc
508 Premiums on Surety Bonds	100	468	368	FCSCD & SMT RC&D req Bonds
524 In-Service Staff Development	980	833	980	Meeting Registrations & Contracted In-Service Staff Development
599 Other Charges	1,771	216	250	Farm City Day, Fair & Educ Materials
TOTAL SOIL CONSERVATION	\$ 71,474	\$ 72,017	\$ 75,799	
58120 INDUSTRIAL DEVELOPMENT				
103 Assistant	\$ 32,907	\$ 32,150	\$ -	1 position
105 Supervisor/Director	71,219	71,219	-	Appointed - Salary
186 Longevity	1,200	1,500	-	2 employees
201 Social Security	6,449	6,415	-	
204 State Retirement	12,334	13,645	-	
206 Life Insurance	90	94	-	
207 Medical Insurance	11,836	11,627	-	
209 Disability Insurance	892	868	-	
210 Unemployment Compensation	290	180	-	
212 Employer Medicare Liability	1,508	1,501	-	
302 Advertising	2,000	1,300	-	
305 Audit/Reports	2,350	-	-	Audit Every 2 yrs
307 Communication	559	134	-	Phone Only
309 Contracts with Government Agencies	10,000	10,000	-	ID Board Contract
320 Dues & Memberships	1,045	499	-	
334 Maintenance Agreements	2,074	2,428	-	Web-Hosting, Copier & Postage Meter Maint
348 Postal Charges	179	173	-	
351 Rentals	482	-	-	
355 Travel	7,981	5,783	-	PerDiems, Mileage & Lodging, Etc
399 Other Contracted Services	-	-	-	
435 Office Supplies	1,821	932	-	
508 Premium on Bonds	231	100	-	
524 In Service/Staff Development	1,635	1,455	-	Meeting Registrations & Contracted In-Service Staff Development
599 Other Charges	-	205	-	Park Development
709 Data Processing Equipment	1,328	811	-	
715 Land	823,416	-	-	Dec 2008 Purchase & 2010 Additional Purchase
TOTAL INDUSTRIAL DEVELOPMENT	\$ 993,826	\$ 163,019	\$ -	

Fund #101 Account No. Account Description	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
58190 OTHER ECONOMIC & COMMUNITY DEVELOPMENT				Req Contract Inc See Enclosed Budget
309 Contracts with Government Agencies	\$ 97,209	\$ 98,773	\$ 102,830	TN Rehab Center - State Contract DHS
399 Other Contracted Services	-	-	40,000	Historical Survey Grant (Federal 100%) Need to Add for Chamber of Commerce (?Amt)
599 Other Charges	13,700	311,143	15,140	SCTDD Home Grant & CDBG offset by revenue 47180
790 Other Equipment	-	-	-	
TOTAL OTHER ECONOMIC & COMM. DEV.	\$ 110,909	\$ 409,916	\$ 157,970	
58300 VETERANS SERVICES				
105 Supervisor/Director	\$ 15,108	\$ 15,108	\$ 15,350	1 Part time Salary Position
201 Social Security	937	937	967	
210 Unemployment Compensation	96	90	108	
212 Employer Medicare Liability	219	219	226	
307 Communication	301	-	-	Moved to Co Bldgs
320 Dues & Memberships	-	25	25	
348 Postal Charges	88	88	88	
355 Travel	194	663	650	PerDiems, Mileage & Lodging, Etc
435 Office Supplies	490	230	300	
524 In Service/Staff Development	-	-	-	Meeting Registrations & Contracted In-Service Staff Development
TOTAL VETERANS SERVICES	\$ 17,433	\$ 17,360	\$ 17,714	
58400 OTHER CHARGES				
189 Other Salaries & Wages	\$ 51,883	\$ -	\$ -	
215 On Behalf payments for OPEB	11,347	20,598	23,779	OPEB (currently 4 employees)
299 Other Fringe Benefits	-	-	67,236	ARC Payment for OPEB Trust (reserve)
340 Medical & Dental Services	2,440	1,560	3,000	
399 Other Contracted Services	10,500	-	15,000	OPEB Trust Set up Fees (i.e. attorney)
502 Building & Content Insurance	46,334	43,856	45,370	All Dept Except Jail & Health Dept
506 Liability Insurance	52,227	51,740	52,931	All Dept Except Jail & Health Dept
507 Medical Claims	47,361	30,563	45,000	
510 Trustee's Commission	145,891	162,980	164,000	
511 Vehicle & Equipment Insurance	52,706	51,224	52,931	All Dept Except Jail
513 Worker's Compensation	157,842	130,406	129,004	
515 Liability Claim(s)	-	-	-	
516 Other Self-Insured Claims	18,883	12,754	15,000	
599 Other Charges	2,195	8,353	3,500	
TOTAL OTHER CHARGES	\$ 599,609	\$ 514,034	\$ 616,751	
58500 CONTRIBUTIONS TO AGENCIES				
316 Contributions	\$ 63,126	\$ 63,126	\$ -	Contributions Resolution
TOTAL CONTRIBUTIONS TO AGENCIES	\$ 63,126	\$ 63,126	\$ -	
58802 ARRA GRANT # 2 - Drug Crt (DRUG)				
189 Other Salaries & Wages	\$ 16,125	\$ 6,563	\$ -	Offset by Revenue 47302
201 Social Security	1,000	377	-	
210 Unemployment Compensation	161	-	-	
212 Employer Medicare	234	88	-	
348 Postage Charges	-	-	-	

Fund #101 Account Description No.	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
351 Rentals	-	-	-	
355 Travel	2,814	-	-	
399 Other Contracted Services	17,410	21,556	-	
499 Other Supplies & Materials	-	-	-	
Total ARRA GRANT # 2 - 12th Dist Drug Court (DRUG)	\$ 37,744	\$ 28,584	\$ -	
58803 ARRA GRANT # 3 - SHERIFF ANNEX				
399 Other Contracted Services	\$ 4,867	\$ -	\$ -	Offset by Revenue 47303
706 Building Construction	19,648	-	-	
TOTAL ARRA GRANT # 3 - SHERIFF ANNEX	\$ 24,515	\$ -	\$ -	
58804 ARRA GRANT # 4 - COMM REENTRY (54230)				
189 Other Salaries & Wages	\$ 35,640	\$ 45,657	\$ -	Offset by Revenue 47304
201 Social Security	2,210	2,831	-	
210 Unemployment Compensation	307	252	-	
212 Employer Medicare	517	662	-	
355 Travel	1,563	626	-	
499 Other Supplies & Materials	5,232	101	-	
524 In-Service Staff Development	-	230	-	
790 Other Equipment	846	-	-	
TOTAL ARRA GRANT # 4 - COMM REENTRY (54230)	\$ 46,315	\$ 50,359	\$ -	
58805 ARRA GRANT # 5 - COMMUNITY REENTRY (54230)				
189 Other Salaries & Wages	\$ 82,504	\$ 184,021	\$ 43,030	Offset by Revenue 47305
201 Social Security	5,115	11,409	1,595	
210 Unemployment Compensation	557	798	-	
212 Employer Medicare	1,196	2,668	373	
355 Travel	2,612	4,437	866	
499 Other Supplies & Materials	576	3,443	-	
790 Other Equipment	22,200	214	-	
TOTAL ARRA GRANT # 5 - COMM REENTRY (54230)	\$ 114,760	\$ 206,990	\$ 45,864	
99100 Transfers Out	\$ 209,642	\$ 261,025	\$ 443,257	Highway E-911 Sign Maintenance 12K Gen Debt - ID Board Debt Pymts \$413,759 Gen Debt - Crthse Maint \$17,498
TOTAL OPERATING TRANSFER	\$ 209,642	\$ 261,025	\$ 443,257	
Total Estimated Expenditures & Other Uses	\$ 14,613,169	\$ 13,900,176	\$ 13,493,044	

Fund #101 Account No. Account Description	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
Excess of Estimated Revenue & Other Sources Over (Under) Estimated Expend. & Other Uses	\$ 4,382,183	\$ (367,894)	\$ (757,638)	
Estimated Beginning Fund Balance - July 1	\$ 2,457,134	\$ 6,839,317	\$ 6,471,424	
Estimated Ending Fund Balance -- June 30	6,839,317	6,471,424	5,713,786	
Less Reserves (5,188,709)				
Restricted for Administration of Justice 34520				Transfer to Gen Debt Serv (Lit Tax)
Committed for Other Purposes 34690			(5,000,000)	Sale of Hospital Proceeds
Assigned for General Government 34710			(67,712)	Unclaimed Property Proceeds
Assigned for Other Operations 34745			(120,997)	OPEB ARC Reserve
Assigned for Other Purposes 34790				Transfer to Gen Debt Serv (ID Board)
Estimated <u>UNDESIGNATED</u> Ending Fund Balance As of June 30	\$ 6,839,317	\$ 6,471,424	\$ 525,077	

Fund #112 Account Account Description No.	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
Estimated Revenues				
40000 LOCAL TAXES				
40200 County Local Option Taxes				
40260 Litigation Tax - Special Purpose	\$ -	\$ -	\$ -	
40266 Litigation Tax -- Jail, Workhouse, Courthouse	23,557	68,300	68,500	
TOTAL LOCAL TAXES	\$ 23,557	\$ 68,300	\$ 68,500	
Total Estimated Revenues	\$ 23,557	\$ 68,300	\$ 68,500	
Estimated Expenditures				
58000 OTHER GENERAL GOVERNMENT				
58400 Other Charges				
510 Trustee's Commission	\$ 256	\$ -	\$ 685	
TOTAL OTHER CHARGES	\$ 256	\$ -	\$ 685	
Total Estimated Expenditures	\$ 256	\$ -	\$ 685	
99000 OTHER USES				
99100 Transfers Out				
590 Transfers to Other Funds	\$ 57,948	\$ 58,000	\$ 70,000	Transfer To Gen Debt Serv Fund
TOTAL OTHER USES	\$ 57,948	\$ 58,000	\$ 70,000	
Total Estimated Expenditures & Other Uses	\$ 58,204	\$ 58,000	\$ 70,685	
Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ (34,647)	\$ 10,300	\$ (2,185)	
Estimated Beginning Fund Balance July 1	34,647	\$ (0)	10,300	
Estimated Ending Fund Balance June 30	\$ (0)	\$ 10,300	\$ 8,115	

Fund #115 Account Description No.	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
Estimated Revenues				
40000 LOCAL TAXES				
40100 County Property Taxes				
40110 Current Property Tax	\$ -	\$ 246,663	\$ 249,664	Represents 0.03
40120 Trustee's Collections - Prior Year	-	-	-	
40125 Trustee's Collections - Bankruptcy	-	1	-	
40130 Circuit/Clerk & Master Collections - Prior Year	-	3,514	3,500	
40140 Interest and Penalty	-	344	350	
40150 Pick-Up Taxes	-	-	-	
40161 Payments in Lieu of Taxes - TVA	-	114	115	
40162 Payments in Lieu of Taxes - Local Utilities	-	801	800	
40163 Payments in Lieu of Taxes - Other	-	916	925	
40300 STATUTORY LOCAL TAXES				
40320 Bank Excise Tax	\$ -	\$ 1,164	\$ 1,165	
TOTAL LOCAL TAXES	\$ -	\$ 253,517	\$ 256,519	
41000 LICENSES AND PERMITS				
41100 Licenses				
41140 Cable TV Franchise	-	881	900	
TOTAL LICENSES AND PERMITS	\$ -	\$ 881	\$ 900	
43000 CHARGES FOR CURRENT SERVICES				
43100 General Service Charges				
43190 Other General Service Charges	\$ 16,343	\$ 19,853	\$ 18,500	
TOTAL CHARGES FOR CURRENT SERVICES	\$ 16,343	\$ 19,853	\$ 18,500	
44000 OTHER LOCAL REVENUES				
44100 Recurring Items				
44110 Interest Earned	\$ 449	\$ 664	\$ 450	
44170 Miscellaneous Refunds	61	11	50	
44990 Other Local Revenues	1,430	1,790	1,500	
TOTAL OTHER LOCAL REVENUES	\$ 1,939	\$ 2,465	\$ 2,000	
46000 STATE OF TENNESSEE				
46800 Other State Revenues				
46980 Other State Grants	\$ 1,300	\$ 1,520	\$ -	Grant
46990 Other State Revenues	-	-	2,000	
TOTAL STATE OF TENNESSEE	\$ 1,300	\$ 1,520	\$ 2,000	
48000 OTHER GOVERNMENTS & CITIZENS GROUPS				
48130 Contributions	\$ 19,324	\$ 26,825	\$ 29,200	Winchester, Dechard, Estill Springs & Other
48610 Donations	1,437	1,701	1,400	Misc
TOTAL GENERAL GOVERNMENT GRANTS	\$ 20,761	\$ 28,526	\$ 30,600	
49800 OPERATING TRANSFERS				
Transfers In				
	\$ 200,000	\$ 85,000	\$ -	(\$35K Parking Lot/\$80K Oper Exp 2010/11)
TOTAL OPERATING TRANSFERS	\$ 200,000	\$ 85,000	\$ -	Parking lot & July-Oct Operating Exp 2010/11
Total Estimated Revenues & Other Sources	240,343	391,761	310,519	

Fund #115 Account No. Account Description	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
Estimated Expenditures				
56500 LIBRARIES				
103 Assistant(s)	\$ 29,671	\$ 29,900	\$ 45,465	1 FT & 1 PT (30.5 Hrs) position
105 Supervisor/Director	39,797	39,797	40,612	Appointed - Co Salary Class
129 Librarians	22,132	22,446	23,260	1 FT position
186 Longevity	1,680	1,800	1,920	
187 Over Time	249	-	-	Worked hrs on holidays
189 Other Salaries & Wages	35,177	36,191	21,069	3 PT positions
201 Social Security	7,792	7,865	8,204	
204 State Retirement	12,016	15,126	14,620	
206 Life Insurance	183	187	187	
207 Medical Insurance	23,210	23,122	23,667	
209 Disability Insurance	921	922	995	
210 Unemployment Compensation	670	567	864	
212 Employer Medicare Liability	1,822	1,840	1,919	
305 Audit Services	3,900	-	-	
307 Communications	924	1,300	1,300	
320 Dues & Memberships	90	221	200	
335 Maintenance & Repair - Building	8,267	9,900	9,900	
337 Maintenance & Repair - Office Equipment	450	2,115	6,000	
355 Travel	743	900	900	
399 Other Contracted Services	-	350	-	
432 Library Books/Media	18,153	24,152	27,000	Adult & Juv Books, Audio Visuals
437 Periodicals	-	-	1,600	
499 Other Supplies & Materials	4,457	3,660	3,800	Childre's Materials & Programming
599 Other Charges	2,054	2,780	2,000	
709 Data Processing Equipment	131	-	-	
719 Other Equipment - Tech Grants	-	2,641	-	
799 Other Capital Outlay	-	-	35,000	Parking Lot Project
TOTAL LIBRARIES	\$ 214,489	\$ 227,782	\$ 270,483	
58400 OTHER CHARGES				
340 Medical & Dental Services	\$ -	\$ -	\$ 100	
347 Pest Control	-	-	600	Bid Item
452 Utilities	16,172	19,200	23,500	
502 Building & Content Insurance	2,629	2,870	2,875	
506 Liability Insurance	-	982	985	
507 Medical Claims	-	-	100	
510 Trustee's Commission	168	5,267	225	
513 Workers Compensation	-	3,088	3,185	
516 Liability Claims	-	-	250	
TOTAL OTHER EXPENDITURES	\$ 18,969	\$ 31,407	\$ 31,820	
99100 Transfers Out	\$ -	\$ 50,000	\$ -	July-Oct Operating Exp Transfer Back 2010-11
TOTAL OPERATING TRANSFER	\$ -	\$ 50,000	\$ -	
Total Estimated Expenditures	\$ 233,458	\$ 309,189	\$ 302,303	
Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ 6,886	\$ 82,573	\$ 8,216	
Estimated Beginning Fund Balance July 1	15,630	22,516	105,089	
Estimated Ending Fund Balance June 30	\$ 22,516	\$ 105,089	\$ 113,305	

Fund #116 Account Description No.	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
Estimated Revenues				
40000 LOCAL TAXES				
40100 County Property Taxes				
40110 Current Property Taxes	\$ 862,810	\$ 862,834	\$ 876,725	Represents .1507
40120 Trustee's Collection - Prior Year	21,240	27,153	28,000	
40125 Trustee's Collection - Bankruptcy	27	171	200	
40130 Clerk & Master Collection Prior Year	13,028	16,676	16,800	
40140 Interest and Penalty	3,864	4,649	4,700	
40150 Pick-Up Taxes	-	-	-	
40161 Payment in Lieu of Taxes - TVA	601	630	650	
40162 Payment in Lieu of Taxes - Local Utilities	-	51	50	
40163 Payment in Lieu of Taxes -- Other	21	196	200	
40300 STATUTORY LOCAL TAXES				
40320 Bank Excise Tax	7,072	5,829	5,825	
TOTAL LOCAL TAXES	\$ 908,663	\$ 918,189	\$ 933,150	
41100 LICENSES				
41140 Cable TV Franchise	\$ 6,133	\$ 5,974	\$ 5,900	
TOTAL LICENSES	\$ 6,133	\$ 5,974	\$ 5,900	
43000 CHARGES FOR CURRENT SERVICES				
43100 General Service Charges				
43109 Transfer Waste Stations Collection Charges	\$ 10,000	\$ 10,000	\$ 10,000	
43110 Tipping Fees	9,640	13,035	14,000	
43190 Other General Service Charges	-	-	-	
TOTAL CHARGES FOR CURRENT SERVICES	\$ 19,640	\$ 23,035	\$ 24,000	
44000 OTHER LOCAL REVENUES				
44100 Recurring Items				
44110 Interest Earned	\$ 220,000	\$ 220,000	\$ 195,000	
44145 Sale of Recycled Material	167,962	213,807	200,000	
44170 Miscellaneous Refunds	1,227	620	1,000	
44500 Nonrecurring Items				
44990 Other Local Revenues	1,305	-	-	Insurance Dividend
TOTAL OTHER LOCAL REVENUES	\$ 390,494	\$ 434,427	\$ 396,000	
46100 GENERAL GOVERNMENT GRANTS				
46170 Solid Waste Grants	\$ 16,285	\$ 24,681	\$ 22,600	
TOTAL GENERAL GOVERNMENT GRANTS	\$ 16,285	\$ 24,681	\$ 22,600	
47000 Disaster Relief				
47230 Disaster Relief	\$ -	\$ -	\$ 20,000	
	\$ -	\$ -	\$ 20,000	
49800 OPERATING TRANSFERS				
Transfers In	\$ -	\$ -	\$ -	
TOTAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	
Total Estimated Revenues & Other Sources	\$ 1,341,215	\$ 1,406,306	\$ 1,401,650	

Fund #116		2009-2010	2010-2011	2011-2012	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budgeted	
Estimated Expenditures					
55720 SANITATION EDUCATION/INFORMATION					
302	Advertising	\$ -	\$ 568	\$ 1,200	
429	Instructional Supplies & Materials	-	-	300	
499	Other Supplies & Materials	-	805	1,000	
TOTAL SANITATION EDUC./INFO.		\$ -	\$ 1,373	\$ 2,500	
55732 CONVENIENCE CENTERS					
149	Laborers	\$ 164,632	\$ 164,461	\$ 165,000	
201	Social Security	10,207	10,198	10,230	
210	Unemployment Compensation	1,533	1,483	2,808	
212	Employer Medicare Liability	2,387	2,385	2,393	
307	Communication	5,142	5,512	5,600	
335	Maintenance & Repair -- Buildings	4,200	4,844	5,000	
336	Maintenance & Repair -- Equipment	11,163	13,891	15,000	
452	Utilities	11,111	11,826	12,000	
499	Other Supplies & Materials	1,081	2,854	3,000	
706	Building Construction	-	-	-	
715	Land	-	-	-	
733	Solid Waste Equipment	-	-	-	
TOTAL CONVENIENCE CENTERS		\$ 211,456	\$ 217,454	\$ 221,031	
55733 TRANSFER STATIONS					
105	Supervisor/Director	\$ 53,014	\$ 53,014	\$ 53,829	
106	Deputy(ies)	32,907	32,907	33,721	
141	Foreman	29,986	29,900	30,714	
142	Mechanic	27,207	27,207	28,021	
145	Equipment Operators - Light	48,901	48,901	74,500	
147	Truck Drivers	21,987	19,531	45,477	
149	Laborers	73,137	87,076	44,140	
184	Educational Incentive -- Co. Official/Admin. Officer	1,000	850	1,000	
185	Educational Incentive -- Other County Employees	1,000	850	1,000	
186	Longevity	6,720	6,180	6,600	
187	Overtime	4,326	1,898	1,500	
201	Social Security	18,030	18,528	19,871	
204	State Retirement	34,759	37,004	42,115	
206	Life Insurance	515	507	515	
207	Medical Insurance	59,911	56,581	59,391	
209	Disability Insurance	2,734	2,180	2,825	
210	Unemployment Compensation	1,154	1,116	1,188	
212	Employer Medicare Liability	4,217	4,333	4,647	
307	Communication	2,306	2,046	2,800	
309	Contracts with Government Agencies	397,919	411,500	416,500	Inter-local & Allied Waste
312	Contracts with Private Agencies	51,986	80,000	80,000	Tire Disposal - Johnson Mulching
320	Dues & Memberships	171	281	275	SWA
334	Maintenance Agreements	1,000	-	-	
336	Maintenance & Repair - Equipment	11,607	15,000	15,000	
338	Maintenance & Repair - Vehicles	677	679	2,000	

Fund #116 Account Account Description No.	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
348 Postage	44	308	176	
355 Travel	817	463	1,200	SWA Conference
361 Permits	-	-	3,500	State Permits
412 Diesel Fuel	27,106	33,033	42,000	
425 Gasoline	3,795	4,637	5,000	
433 Lubricants	1,662	2,676	4,000	
435 Office Supplies	1,627	2,865	3,000	
450 Tires & Tubes	9,362	13,000	8,000	
451 Uniforms	1,737	1,476	1,800	
452 Utilities	3,610	7,372	6,000	
453 Vehicle Parts	2,196	3,072	4,000	
499 Other Supplies & Materials	10,993	18,400	12,500	
524 Staff Development	-	490	600	Meeting Registrations & Contracted In-Service Staff Development
733 Solid Waste Equipment	43,227	51,514	42,000	2-40yd containers & 5 packer containers
790 Other Equipment	-	-	-	
TOTAL TRANSFER STATIONS	\$ 993,347	\$ 1,077,376	\$ 1,101,405	
55770 POST CLOSURE CARE COST				
312 Contracts with Private Agencies	\$ 5,000	\$ 12,000	\$ 12,000	Landfill --well testing & methane maint. Gresham, EPA
602 Principal on Notes	-	-	-	
604 Interest on Notes	-	-	-	
TOTAL POST CLOSURE CARE COST	\$ 5,000	\$ 12,000	\$ 12,000	
58400 OTHER EXPENDITURES				
340 Medical & Dental Services	\$ -	\$ 88	\$ 250	
502 Building & Content Insurance	12,742	12,710	12,735	
506 Liability Insurance	14,866	14,828	14,857	
507 Medical Claims	-	-	1,000	
510 Trustee's Commission	20,348	20,158	20,250	
511 Vehicle & Equipment Insurance	14,866	14,828	14,857	
513 Workers Compensation	11,508	10,932	11,148	
516 Liability Claims	-	-	250	
599 Other Charges	343	240	500	
TOTAL OTHER EXPENDITURES	\$ 74,673	\$ 73,784	\$ 75,847	
99100 OPERATING TRANSFERS				
590 Transfers to Other Funds	\$ 3,803	\$ 3,803	\$ 3,803	
TOTAL OPERATING TRANSFER	\$ 3,803	\$ 3,803	\$ 3,803	
Total Estimated Expenditures	\$ 1,288,279	\$ 1,385,790	\$ 1,416,586	
Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ 52,936	\$ 20,516	\$ (14,936)	
Estimated Beginning Fund Balance July 1	340,290	393,226	413,742	
Estimated Ending Fund Balance June 30	\$ 393,226	\$ 413,742	\$ 398,806	

Fund #120 Account Account Description No.	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION	
Estimated Revenues					
40000 LOCAL TAXES					
40100 County Property Taxes					
40110 Current Property Taxes	\$ 371,894	\$ 369,041	\$ 370,803	Represents .0818	
40120 Trustee's Collection - Prior Year	9,335	10,638	10,000		
40125 Trustee's Collection - Bankruptcy	-	9	-		
40130 Clerk & Master Collection Prior Year	5,134	6,902	6,900		
40140 Interest & Penalty	1,672	1,930	2,000		
40150 Pickup Taxes	-	-	-		
40161 Payment in Lieu of Taxes - TVA	327	342	380		
40163 Payment in Lieu of Taxes - Other	12	107	100		
40200 County Local Option Taxes					
40220 Hotel/Motel Tax	64,679	59,825	60,000		
TOTAL LOCAL TAXES	\$ 453,053	\$ 448,794	\$ 450,183		
40300 STATUTORY LOCAL TAXES					
40320 Bank Excise Tax	\$ 3,845	\$ 3,168	\$ 4,000		
TOTAL STATUTORY LOCAL TAXES	\$ 3,845	\$ 3,168	\$ 4,000		
41100 LICENSES & PERMITS					
41140 Cable TV Franchise	\$ 3,334	\$ 3,246	\$ 3,875		
41520 Building Permits	20,000	20,000	20,000		
TOTAL LICENSES & PERMITS	\$ 23,334	\$ 23,246	\$ 23,875		
48100 OTHER GOVERNMENTS					
48130 Contributions	\$ -	\$ -	\$ -		
TOTAL OTHER GOVERNMENTS	\$ -	\$ -	\$ -		
TOTAL ESTIMATED REVENUES	\$ 480,232	\$ 475,208	\$ 478,058		
Estimated Expenditures					
54310 FIRE PREVENTION & CONTROL					
309 Contracts with Government Agencies	\$ 2,000	\$ 2,000	\$ 2,000	State Forestry Contract	
338 Maintenance & Repair of Equipment	238	-	1,000	Fire Safety House and Truck	
399 Other Contracted Services	450,000	453,000	450,000	\$30,000 to each of 15 Depts	
425 Gasoline	150	75	150	Gas for Fire Safety House Truck	
499 Other Supplies & Materials	-	634	750	Training Association Alloc	
510 Trustee's Commission	8,671	8,643	9,000		
524 In-Service Staff Development	-	181	300	Training Association Alloc	
599 Other Charges	3,702	651	750		
790 Other Equipment	-	3,453	4,500	Training Association Alloc	
TOTAL FIRE PREVENTION & CONTROL	\$ 464,761	\$ 468,637	\$ 468,450		
TOTAL ESTIMATED EXPENDITURES	\$ 464,761	\$ 468,637	\$ 468,450		
Excess of Estimated Revenue & Other Sources Over (Under) Estimated Expenditures	\$ 15,470	\$ 6,571	\$ 9,608		
Estimated Beginning Fund Balance July 1	\$ 76,865	\$ 92,336	\$ 98,906		
Estimated Ending Fund Balance June 30	\$ 92,336	\$ 98,906	\$ 108,514		

Fund # 122 Account Account Description No.	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
Estimated Revenues				
42000 FINES, FORFEITURES AND PENALTIES				
42100 Circuit Court				
42140 Drug Control Fines	\$ 5,159	\$ 4,993	\$ 6,000	
42300 General Sessions Court				
42340 Drug Control Fines	10,665	3,753	5,000	
42900 Other Fines, Forfeitures and Seizures				
42910 Proceeds from Confiscated Property	12,283	34,996	16,000	
TOTAL FINES, FORFEITURES & PENALTIES	\$ 28,107	\$ 43,742	\$ 27,000	
43000 CHARGES FOR CURRENT SERVICES				
43100 GENERAL SERVICE CHARGES				
43190 Other General Service Charges	\$ 770	\$ -	\$ 750	
TOTAL CHARGES FOR CURRENT SERVICES	\$ 770	\$ -	\$ 750	
44000 OTHER LOCAL REVENUES				
44100 Recurring Items				
44170 Miscellaneous Refunds	\$ 716	\$ 1,045	\$ 1,000	
44500 Nonrecurring Items				
44530 Sale of Equipment	2,530	3,710	4,000	
44570 Contributions & Gifts	-	-	-	
44990 Other Local Revenue	1,350	-	500	
TOTAL OTHER LOCAL REVENUES	\$ 4,596	\$ 4,755	\$ 5,500	
46000 STATE REVENUES				
46290 Other Public Safety Grants	\$ -	\$ -	\$ -	Substance Tax Revenue
46990 Other State Revenues	-	-	-	
TOTAL STATE REVENUES	\$ -	\$ -	\$ -	
47600 Direct Federal Revenue				
47700 Asset Forfeiture Funds	\$ -	\$ -	\$ -	
47990 Other Direct Federal Revenue	5,418	19,906	20,000	
TOTAL DIRECT FEDERAL REVENUE	\$ 5,418	\$ 19,906	\$ 20,000	
48000 OTHER GOV'TS. & CITIZENS GROUPS				
48100 Other Governments				
48130 Contributions	\$ -	\$ -	\$ 200	
48600 Citizens Groups				
48610 Donations	25	1,075	25	
48990 Other (Cities for EFI & TBI)	-	-	200	
TOTAL OTHER GOV. & CITIZENS GROUPS	\$ 25	\$ 1,075	\$ 425	
Total Estimated Revenues	\$ 38,916	\$ 69,478	\$ 53,675	

Fund # 122 Account Account Description No.	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
Estimated Expenditures				
54000 PUBLIC SAFETY				
54150 Drug Enforcement				
319 Drug Control Payments	\$ 5,000	\$ 10,000	\$ 5,000	
336 Maintenance & Repair -- Equipment	-	-	-	
338 Maintenance & Repair -- Vehicles	587	195	500	
340 Medical & Dental	-	-	1,000	Meth Physicals & Lab
355 Travel	-	1,200	1,200	
399 Other Contracted Services	94	-	-	
401 Animal Food and Supplies	2,401	2,185	2,500	
429 Instructional Materials & Supplies (DARE)	7,159	6,691	8,000	DARE - Non Grant Expenses
431 Law Enforcement Supplies	-	901	1,200	
499 Other Supplies & Materials	114	1,562	1,500	
509 Refunds	-	-	-	
524 Staff Development	55	7,875	5,320	
599 Other Charges	5,877	3,219	3,600	
716 Law Enforcement Equipment	9,626	8,519	2,000	
718 Motor Vehicles	17,423	26,500	25,000	
TOTAL DRUG ENFORCEMENT	\$ 48,336	\$ 68,847	\$ 56,820	
58000 OTHER GENERAL GOVERNMENT				
58400 Other Charges				
510 Trustee's Commission	\$ 302	\$ 500	\$ 500	
TOTAL OTHER CHARGES	\$ 302	\$ 500	\$ 500	
Total Estimated Expenditures	\$ 48,638	\$ 69,347	\$ 57,320	
Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ (9,722)	\$ 131	\$ (3,645)	
Estimated Beginning Fund Balance -- July 1	29,719	19,997	20,127	
Estimated Ending Fund Balance -- June 30	\$ 19,997	\$ 20,127	\$ 16,482	

Fund # 131 Account No. Account Description	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION	
Estimated Revenues					
40000 LOCAL TAXES					
40100 COUNTY PROPERTY TAXES					
40110 Current Property Taxes	\$ 327,730	\$ 328,467	\$ 332,885	Represents .04	
40120 Trustee's Collection Prior Year	8,858	9,973	10,000		
40125 Trustee's Collection Bankruptcy	24	50	85		
40130 Clerk & Master Collection Prior Year	4,134	5,364	5,200		
40140 Interest and Penalty	1,457	1,662	1,650		
40150 Pick-Up Taxes	-	-	-		
40161 Payment in Lieu of Taxes - TVA	160	167	170		
40162 Payment in Lieu of Taxes - Local Utilities	935	1,064	1,040		
40163 Payment in Lieu of Taxes - Other	1,076	1,207	1,177		
40200 COUNTY LOCAL OPTION TAXES					
40280 Mineral Severance Tax	40,186	38,000	38,000		
40300 STATUTORY LOCAL TAXES					
40320 Bank Excise Tax	1,884	1,550	1,550		
40390 Other Statutory Local Taxes	-	-	-		
TOTAL LOCAL TAXES	\$ 386,444	\$ 387,504	\$ 391,757		
41100 LICENSES AND PERMITS					
41140 Cable TV Franchise	\$ 1,634	\$ 1,586	\$ 1,585		
TOTAL LICENSES AND PERMITS	\$ 1,634	\$ 1,586	\$ 1,585		
43000 CHARGES FOR CURRENT SERVICES					
43100 GENERAL SERVICE CHARGE					
43190 Other General Service Charges	\$ -	\$ 490	\$ 490	Serv. Charge to Govt. Entities for Req	
TOTAL CHARGES FOR CURRENT SERVICES	\$ -	\$ 490	\$ 490		
44000 OTHER LOCAL REVENUES					
44100 RECURRING ITEMS					
44130 Sale of Materials and Supplies	\$ 1,588	\$ 1,145	\$ 1,145	Mats. Charge to Govt. entities for Req Misc. Refunds & Occ Accident	
44170 Miscellaneous Refunds	-	2,510	2,510		
44500 NONRECURRING ITEMS					
44530 Sale of Equipment	4,079	24,125	24,125	Surplus Equip. Sales Chgs. To Individuals -- Ex: guardrail repair Insurance Dividend	
44560 Damages Recovered from Individuals	-	-	-		
44990 Other Local Revenues	2,472	3,038	2,500		
TOTAL OTHER LOCAL REVENUES	\$ 8,139	\$ 30,818	\$ 30,280		
46000 STATE OF TENNESSEE					
46400 Public Works Grants					
46410 Bridge Program	\$ -	\$ 116,564	\$ -	State-Aid Match 80/20 (State & Fed) Wiseman Ln State-Aid Match 75/25 (Greenhaw Rd) Safety Grant Match 90/10, some 100%	
46420 State Aid Program	-	141,861	-		
46490 Other Public Works Grants	-	-	-		
46800 Other State Revenues					
46920 Gasoline and Motor Fuel Tax	1,874,473	1,890,800	1,860,000	State Game Fish Commissions	
46930 Petroleum Special Tax	31,538	31,538	31,538		
46980 Other State Grants	-	-	10,000		
TOTAL STATE OF TENNESSEE	\$ 1,906,011	\$ 2,180,763	\$ 1,901,538		
47000 FEDERAL GOVERNMENT					
47230 Disaster Relief	\$ -	\$ -	\$ 200,000	Hawkins Cove Rd	
47590 Other Federal thru State	106,480	37,648	-		
TOTAL FEDERAL GOVERNMENT	\$ 106,480	\$ 37,648	\$ 200,000		
TOTAL ESTIMATED REVENUES	\$ 2,408,708	\$ 2,638,810	\$ 2,525,650		

Fund # 131		2009-2010	2010-2011	2011-2012	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budgeted	
49000	OTHER SOURCES				
49200	Notes Issued	\$ -	\$ -	\$ 177,000	
49300	Capitalized Leases Issued	183,021	-	-	
49800	Transfers In	9,642	11,286	10,000	E-911 sign maint.
	Total Other Sources (Non-Revenue)	\$ 192,663	\$ 11,286	\$ 187,000	
	Total Estimated Revenues & Other Sources	\$ 2,601,371	\$ 2,650,097	\$ 2,712,650	
Estimated Expenditures					
61000	ADMINISTRATION				
101	County Official	\$ 70,350	\$ 70,350	\$ 70,350	Elected - State Mandated 4.89%
103	Assistant	103,358	102,155	109,231	3 positions
185	Educational Incentive (COCTP & Emp. Educ.)	-	-	850	
186	Longevity	2,100	3,480	3,660	
187	Overtime Pay	1,995	443	2,500	2 positions O/T
189	Other Salaries and Wages	5,560	772	4,000	Commission Right of Way Project
191	Board & Committee Member Fees	18,240	18,240	18,240	Highway Commission
201	Social Security	12,436	12,187	12,948	Employees & Hwy. Commission
204	State Retirement	21,183	23,170	24,519	Employees Only
206	Life Insurance	187	172	187	" "
207	Medical Insurance	25,277	25,547	26,828	" "
208	Dental Insurance	941	940	920	" "
209	Disability Insurance	1,578	1,330	1,634	" "
210	Unemployment Compensation	729	-	1,500	Non-Contributory Employer
212	Employer Medicare	2,908	2,850	3,028	Employees & Hwy. Commission
299	Other Fringe Benefits	633	781	800	Safety Incentive, Christmas Bonus
320	Dues and Memberships	4,163	4,163	4,163	TCHOA, TCHOA Region II, TCSA
331	Legal Services	-	3,950	3,500	Attorney Services - Ongoing Case
332	Legal Notices, Recording & Court Costs	643	1,070	20,000	Newspaper Ads, Registration of Deeds
337	Maintenance & Repair - Office Equipment	1,915	1,865	4,000	Contracted Repair of office equip.
348	Postal Charges	61	-	150	
355	Travel (Meals, Mileage, Lodging, Parking, Etc.)	2,232	1,072	3,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	278	-	300	Reduced using Co Maint 7/1/08
435	Office Supplies	2,338	1,313	2,500	Administration office supplies
524	In Service/Staff Development	1,513	3,020	1,800	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	971	797	1,200	Miscellaneous
	TOTAL ADMINISTRATION	\$ 281,589	\$ 279,667	\$ 321,808	
62000	HIGHWAY & BRIDGE MAINTENANCE				
141	Foremen	\$ 29,766	\$ 29,128	\$ 30,840	1 position
142	Mechanic	24,658	21,978	29,077	1 position
144	Equipment Operators Heavy	84,071	89,361	115,274	4 positions
145	Equipment Operators Light	181,485	174,802	195,816	8 positions <15K for quarry time
147	Truck Drivers	81,164	80,391	105,575	4 positions
186	Longevity	12,540	10,680	10,320	
187	Overtime Pay	7,536	5,956	10,000	
201	Social Security	26,177	25,607	30,808	
204	State Retirement	49,176	50,727	65,294	
206	Life Insurance	842	737	796	
207	Medical Insurance	102,569	101,529	115,927	
208	Dental Insurance	3,800	3,678	3,910	
209	Disability Insurance	4,085	3,285	3,516	
212	Employer Medicare	6,122	5,989	6,748	Hwy. Maintenance Employees
299	Other Fringe Benefits	3,110	2,975	3,150	Safety incentive, Christmas bonus
399	Other Contracted Services	6,274	1,390	7,000	Survey, Tree Service, Fence & Caulight
403	Asphalt - Cold Mix	16,989	13,379	18,000	Liquid asphalt for cold mix
408	Concrete	-	-	1,500	covering tile
409	Crushed Stone	5,721	3,798	6,000	stone for cold mix

Fund # 131					
Account No.	Account Description	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
426	General Construction Materials	1,563	1,494	3,000	construction supplies for road maint. Jobs
436	Other Road Materials	15,462	15,276	18,000	striping, salt
438	Pipe	-	3,567	7,000	Maintenance Pipe
443	Road Signs	23,659	20,035	35,000	signs and supplies begin state mandate
446	Small Tools	1,450	1,560	2,800	
499	Other Supplies & Materials	2,199	3,800	3,500	Flags, Vests, Raincoats, spray paint, etc.
TOTAL HIGHWAY AND BRIDGE MAINTENANCE		\$ 690,418	\$ 671,121	\$ 828,851	
63100 OPERATION AND MAINTENANCE OF EQUIPMENT					
141	Foremen	\$ 30,653	\$ 16,708	\$ 33,178	1 position
186	Longevity	1,200	-	-	
187	Overtime	1,201	1,346	1,000	
189	Other Salaries and Wages	25,145	52,171	28,797	1 position
201	Social Security	3,615	4,358	3,904	
204	State Retirement	6,414	7,888	8,276	
206	Life Insurance	90	102	94	
207	Medical Insurance	12,105	14,396	13,601	
208	Dental Insurance	451	528	460	
209	Disability Insurance	446	367	564	
212	Employer Medicare	845	1,020	913	
299	Other Fringe Benefits	348	170	450	Safety incentive, Christmas bonus
335	Maintenance & Repair -- Building	641	265	1,000	
336	Maintenance & Repair - Equipment (contracted)	11,619	30,538	30,000	Thompson, L.B. Smith, etc
412	Diesel Fuel	65,005	104,000	105,000	all equip. not quarry
418	Equipment and Machinery Parts	49,964	63,738	75,000	all parts not quarry
424	Garage Supplies	16,518	20,208	18,000	Highway shop supplies
425	Gasoline	21,961	28,766	26,000	all vehicles not quarry
433	Lubricants	8,332	3,700	6,500	all vehicles and equip. not quarry
446	Small Tools	968	1,800	2,000	Highway shop
450	Tires & Tubes	13,586	14,000	19,000	all tires not quarry
499	Other Supplies & Materials	-	-	250	Highway shop
TOTAL OPERATION & MAINTENANCE OF EQUIP		\$ 271,107	\$ 366,070	\$ 373,988	
63400 QUARRY OPERATIONS					
141	Foremen	\$ 29,993	\$ 29,128	\$ 30,840	1 position
145	Equipment Operators Light	41,381	39,940	42,743	1 position and 15K for other additional
186	Longevity	840	900	1,620	
187	Overtime Pay	-	11	1,000	Quarry associated overtime
189	Other Salaries & Wages	3,496	2,606	4,000	Other than Lt Oper
201	Social Security	4,654	4,475	4,973	
204	State Retirement	8,860	9,541	10,540	
206	Life Insurance	47	43	140	
207	Medical Insurance	18,008	17,719	20,160	
208	Dental Insurance	672	650	690	
209	Disability Insurance	264	222	570	
212	Employer Medicare	1,089	1,047	1,163	
299	Other Fringe Benefits	218	212	250	Safety incentive, Christmas bonus
307	Communications	1,586	1,490	1,750	Phone & fax @ quarry
321	Engineering Services	2,465	-	2,500	Engineering
323	Explosive and Drilling Services	10,124	17,355	22,000	Volume control & cost of pulling shots
330	Operating Lease Payments	16,800	16,800	9,800	Bostick-Holland Lease
335	Maintenance & Repair -- Building	704	-	1,500	
336	Maintenance and Repair - Equipment	13,924	5,625	25,000	Electrical & contracted service
349	Printing, Stationery & Forms	-	-	750	Quarry load tickets
412	Diesel Fuel	13,875	2,461	14,000	
415	Electricity	33,208	41,250	46,000	Crusher & Office Electrical
418	Equipment and Machinery Parts	46,742	14,530	28,000	
424	Garage Supplies	5,093	11,250	8,500	Quarry shop supplies
433	Lubricants	941	7,687	3,500	

Fund # 131		2009-2010	2010-2011	2011-2012	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budgeted	
450	Tires and Tubes	1,672	971	5,000	
454	Water and Sewer	936	1,322	1,600	crusher and office water
499	Other Supplies and Materials	-	-	200	
TOTAL QUARRY OPERATIONS		\$ 257,592	\$ 227,235	\$ 288,789	
65000 OTHER CHARGES					
215	On Be-half OPEB Payments	\$ -	\$ 35,020	\$ 47,955	OPEB Trust
299	Other Fringe Benefits	533	6,418	6,979	Retiree's Insurance
307	Communications	4,718	5,306	5,000	office phones, pager, mobiles, ISP charges
322	Evaluation and Testing	-	-	1,000	
340	Medical and Dental Services	250	3,542	5,000	drug testing fees
347	Pest Control	-	300	300	Bid Item
359	Disposal Fees	2,610	2,650	2,800	dumpster fees
361	Permits	2,762	2,804	3,200	charges for mine and environmental permits
451	Uniforms	7,569	8,400	8,200	
452	Utilities	15,018	12,600	16,000	Hwy shop and office
502	Building and Contents Insurance	23,168	23,109	23,154	yearly premium
506	Liability Insurance	27,029	26,960	27,013	yearly premium
507	Medical Claims	45,688	23,500	24,000	Occ.Acc. Medical claims deductibles
508	Premiums on Surety Bond	822	1,362	1,262	yearly premium
510	Trustees Commission	26,152	26,891	27,000	
511	Vehicle & Equipment Insurance	27,029	26,960	27,013	yearly premium
513	Workers Compensation	19,037	15,783	15,926	Occ. Acc. Premium
516	Other Self Insured Claims	6,132	1,800	12,000	Occ. Acc. Related charges
599	Other Charges	3,961	1,600	3,000	misc. fees & expenses
TOTAL OTHER CHARGES		\$ 212,478	\$ 225,005	\$ 256,802	
68000 CAPITAL OUTLAY					
321	Engineering Services	\$ 1,200	\$ -	\$ -	engineering & surveying for cap. proj.
705	Bridge Construction	-	163,302	-	Wiseman Lane
707	Building Improvements	5,325	2,331	3,000	Sign Annex Improvements
708	Communication Equipment	8,976	7,210	7,500	repeater rent, radio purchases and repair
713	Highway Construction	3,570	54,669	5,000	
713	Highway Construction District 1	63,740	60,065	45,000	
713	Highway Construction District 2	1,441	68,608	45,000	
713	Highway Construction District 3	32,780	(5,466)	45,000	
713	Highway Construction District 4	3,817	63,834	45,000	
714	Highway Equipment	183,021	-	-	
715	Land	-	-	177,000	
718	Motor Vehicles	-	27,498	23,000	replace truck 60
719	Office Equipment	-	2,597	2,000	
726	State-Aid Projects	202,708	-	-	State-Aid Road - Greenhaw Road
790	Other Equipment	13,681	28,074	15,000	
791	Other Construction	3,615	587	20,000	
799	Other Capital Outlay	29,203	23,466	10,000	unexpected capital expenditures
TOTAL CAPITAL OUTLAY		\$ 553,076	\$ 496,776	\$ 442,500	
82100 DEBT SERVICE PRINCIPAL					
82120 Highways and Streets					
602	Principal on Notes	\$ -	\$ -	\$ 14,750	
610	Principal on Capitalized Leases	10,911	33,777	35,399	Trucks 09/10
TOTAL DEBT SERVICE PRINCIPAL		\$ 10,911	\$ 33,777	\$ 50,149	
82200 DEBT SERVICE INTEREST					
82220 Highways and Streets					
604	Interest on Notes	\$ -	\$ -	\$ 3,000	
611	Interest on Capitalized Leases	2,803	7,368	5,746	Trucks 09/10
TOTAL DEBT SERVICE INTEREST		\$ 2,803	\$ 7,368	\$ 8,746	
99100 Transfers Out					
590	Transfers to Other Funds	\$ 403,803	\$ 403,803	\$ 403,803	Software Maint. & Hwy. Cap. 6 mil Proj til 2014

Fund # 131					
Account No.	Account Description	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	FURTHER EXPLANATION
	Total Other Uses (Transfers Out)	\$ 403,803	\$ 403,803	\$ 403,803	
	TOTAL ESTIMATED EXPENDITURES	\$ 2,683,777	\$ 2,710,821	\$ 2,975,435	
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ (82,408)	\$ (60,725)	\$ (262,785)	
	Estimated Beginning Fund Balance July 1	688,054	605,648	544,923	
	Estimated Ending Fund Balance June 30	\$ 605,648	\$ 544,923	\$ 282,138	

Fund #141 Account Account Description No.	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budget	FURTHER EXPLANATION	
Estimated Revenues					
40000 Local Taxes					
40100 County Property Taxes					
40110 Current Property Taxes	\$ 8,503,579	\$ 8,533,783	\$ 9,012,871	Represents \$1.083	
40120 Trustee's Collection - Prior Year	252,916	231,401	250,000		
40125 Trustee's Collection - Bankruptcy	650	1,853	-		
40130 Clerk & Master Collections - Prior Year	107,061	127,518	100,067		
40140 Interest and Penalty	39,796	44,076	39,000		
40161 Payments in Lieu of Taxes - TVA	4,896	4,336	5,000		
40162 Payments in Lieu of Taxes - Local Utilities	28,827	26,689	30,000		
40163 Payments in Lieu of Taxes - Other	25,728	31,324	24,000		
40200 County Local Option Taxes					
40210 Local Option Sales Tax	3,913,970	3,930,600	3,930,600		
40250 Litigation Tax - General	-	-	-		
40260 Litigation Tax - Special Purpose	-	-	-		
40270 Business Tax	-	-	-		
40290 Other Co Local Option	-	-	-		
40300 Statutory Local Taxes					
40320 Bank Excise Tax	48,736	40,157	50,000		
40350 Interstate Telecommunications Tax	3,660	2,742	5,000		
Total Local Taxes	\$ 12,929,819	\$ 12,974,479	\$ 13,446,539		
41000 Licenses and Permits					
41110 Marriage License	\$ 3,145	\$ 2,594	\$ 2,800		
41140 Cable TV Franchise	42,274	41,154	40,000		
Total Licenses and Permits	\$ 45,418	\$ 43,748	\$ 42,800		
43500 Education Charges					
43511 Tuition-Regular Day Students	\$ -	\$ -	\$ -	ESP	
43513 Tuition- Summer School	1,400	1,650	-		
43517 Tuition-Other	274,693	264,397	264,397		
43551 School Based Health Service	-	-	-		
43570 Receipts from Indiv Schools	-	-	-		
Total Education Charges	\$ 276,093	\$ 266,047	\$ 264,397		
44000 Other Local Revenues					
44100 Recurring Items					
44110 Interest Earned	\$ 74,295	\$ -	\$ -	Nextel Lease	
44120 Lease/Rentals	12,204	12,204	12,000		
44146 E-Rate Funding	25,708	43,914	-	Save the Children Grant, Elem BB, Misc, P/Y Refunds Utilities - Energy Efficient	
44170 Miscellaneous Refunds	153,341	270,390	125,376		
44500 Non-Recurring Items					
44520 Insurance Recovery	-	-	-	Grant Campora, \$2,500 Dollar General	
44530 Sale of Equipment	4,142	11,546	-		
44540 Sale of Property	-	-	-		
44570 Contributions & Gifts	96,963	94,286	4,951		
Total Other Local Revenues	\$ 366,654	\$ 432,340	\$ 142,327		
46000 State of Tennessee					
46500 Regular Education Funds					
46511 Basic Education Program	\$ 23,769,200	\$ 22,800,768	\$ 25,330,000	Moved to 46511 Pre School Programs	
46512 Basic Education Program - ARRA	1,083,800	2,567,232	-		
46515 Early Childhood Education	835,609	1,129,539	1,129,539		
46520 School Food Service	25,896	-	-		

Fund #141 Account Account Description No.	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budget	FURTHER EXPLANATION
46530 Energy Efficient Grants	475,628	-	-	
46550 Driver Education	1,508	4,199	1,500	
46590 Other State Educ Funds	411,377	156,180	359,118	CSH Grant \$125K, Camporar Grant \$33,300, SSMS \$14,210, Partnership for Success \$106,608, MRT Grant \$30K, EUDL Grant \$50K, SRO yet to come
46591 Coordinated School Health - ARRA	124,712	125,000	-	Moved to 46590
46592 Internet Connectivity - ARRA	16,761	-	-	
46594 Family Resource Centers _ ARRA	48,881	33,300	-	Moved to 46590
46595 Statewide Student Mgmt SSMS - ARRA	14,663	14,906	-	Moved to 46590
46610 Career Ladder Program	258,081	262,034	245,070	
46612 Career Ladder-Extended Contract	-	-	-	
46615 Career Ladder - Extended Contract - ARRA	42,432	90,700	90,700	
Total Regular Education Funds	\$ 27,108,547	\$ 27,183,858	\$ 27,155,927	
46800 Other State Revenue				
46850 Mixed Drink Tax	\$ -	\$ -	\$ -	
46851 State Revenue Sharing - TVA	50,000	50,000	50,000	
46980 Other State Grants	-	-	-	
46981 Safe Schools - ARRA	32,200	31,600	-	Moved to 46980
46990 Other State Revenue	-	1,000	-	
Total Other State Revenue	\$ 82,200	\$ 82,600	\$ 50,000	
Total State of Tennessee	\$ 27,190,747	\$ 27,266,458	\$ 27,205,927	
47000 Federal Government				
47100 Federal through State				
47115 USDA Food Service Grant - ARRA	\$ 25,247	\$ -	\$ -	
47120 Adult Basic Education	83,693	114,083	96,022	
47131 Vocational Improvement	-	-	-	
47143 Special Education Grants -- IDEA	79,189	42,125	-	Proj.shift --Inclusive Asst. Tech Grants
47210 Job Training Partnership	94,434	82,149	53,396	Workforce Solution
47590 Other Federal thru State	-	40,462	-	
47640 ROTC Reimbursement	45,854	45,000	45,000	
47990 Other Direct Federal Revenue	76,942	173,058	155,231	DFG Grant
Total Federal Through State	\$ 405,359	\$ 496,877	\$ 349,649	
Total Estimated Revenues	\$ 41,214,089	\$ 41,479,949	\$ 41,451,639	
49000 OTHER SOURCES				
48990 Other Governmentbt (Headstart)	\$ 158,523	\$ 190,822	\$ 202,350	Headstart
49200 Notes Issued	-	-	-	
49300 Capital Lease Issued	-	1,467,033	-	
49700 Insurance Recovery	294,868	-	-	
49800 Transfers In	100,000	150,000	-	
Total Other Sources	\$ 553,391	\$ 1,807,855	\$ 202,350	
Total Estimated Revenue & Other Sources	\$ 41,767,481	\$ 43,287,804	\$ 41,653,989	
70000 Instruction				
71100 Regular Instruction				
116 Teachers	\$ 12,413,685	\$ 11,185,892	\$ 12,864,439	291.5 Regular Employees, Sat School & Diff Pay, 50 Adv Degrees @ \$165K
117 Career Ladder Program	165,092	148,912	145,000	

Fund #141		2009-2010	2010-2011	2011-2012	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
127	Career Ladder Extended Cont	71,069	84,516	77,700	Based on Prior Yr
128	Homebound Teachers	16,248	21,021	20,000	Hourly as needed
163	Aides	524,625	510,866	554,600	7 Computer Lab Aides/33 Regular Aides (Moved 1 from 72110)
189	Other Salaries & Wages	73,865	70,813	67,399	3 FT Save the Children's Grant Personnel, Nextel Supervisor
195	Substitute Teachers (Certified)	96,917	90,151	100,000	\$60 per day
198	Substitute Teachers (Non-Certified)	135,954	130,192	148,300	\$55 per day
201	Social Security	795,290	711,640	866,601	6.2% of Gross Salary
204	State Retirement	878,654	1,106,865	1,267,927	9.05% Cert / 13.14% Classified
207	Medical Insurance	1,835,358	2,060,840	2,205,157	Projected 0% Increase
209	Disability Insurance	4,962	4,675	4,548	support at .82% salary
210	Unemployment Compensation	20,200	14,576	30,000	
212	Employer Medicare Liability	186,764	167,405	202,673	1.45% of Gross Salary
356	Tuition	333,899	315,000	315,000	payment to Tullahoma 162 students
399	Other Contracted Services	82,469	95,406	121,960	Net TN \$61K, VOIP, Misc Tech Support, AP Courses \$20K
429	Instructional Supplies	484,009	502,163	461,623	\$257K allocated to schools for supplies/field trips; \$35K paper, tech licenses & software, SRA, Apangea, Specialty Teachers Support, Calculators & Elementary Enrichment
449	Textbooks	359,164	398,314	400,175	student textbooks
499	Other Supplies & Materials	6,694	45,347	6,010	Code of Behavior & Discipline, P/Y Snap Grant
599	Other Charges	8,766	7,668	4,489	
722	Reg Instruction Equipment	179,984	203,261	135,000	Computers, printers, projectors, etc.
Total Regular Instruction		\$ 18,673,668	\$ 17,875,523	\$ 19,998,600	
71150 Alternative School					
116	Teachers	\$ 98,249	\$ 112,940	\$ 162,172	3 FT Employees & 1 @ 17%
117	Career Ladder Program	2,000	2,000	1,000	
195	Substitute Teachers (certified)	295	60	300	\$60 per day
198	Substitute Teachers (non-certified)	110	540	750	\$55 per day
201	Social Security	6,094	3,989	10,182	6.2% of Gross Salary
204	State Retirement	6,470	10,402	14,767	9.05% Cert / 13.14% Classified
207	Medical Insurance	10,928	12,162	14,475	Projected 0% Increase
209	Disability Insurance	1,428	1,635	-	
212	Employer Medicare Liability	3,500	2,106	2,381	1.45% of Gross Salary
399	Other Contracted Services	-	-	3,000	Alternative School Drug Testing
499	Other Supplies & Materials	-	-	-	
Total Alternative School		\$ 129,074	\$ 145,834	\$ 209,027	
71200 Special Education Program					
116	Teachers	\$ 2,065,062	\$ 2,029,214	\$ 2,127,802	48 employees/summer school
117	Career Ladder Program	21,000	20,416	19,000	
128	Homebound Teachers	32,941	41,792	40,000	Hourly as needed
163	Aides	189,484	188,742	323,971	23 positions / summer school
189	Other Salaries & Wages	21,729	20,812	-	
195	Substitute Teachers (certified)	2,250	5,623	8,000	\$60 per day
198	Substitute Teachers (non-certified)	26,311	41,843	40,000	\$55 per day
201	Social Security	138,389	139,470	158,644	6.2% of Gross Salary
204	State Retirement	157,848	216,523	240,475	9.05% Cert / 13.14% Classified
207	Medical Insurance	313,770	344,298	409,882	Projected 0% Increase
209	Disability Insurance	1,557	1,432	2,657	.82% Classified

Fund #141					
Account No.	Account Description	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budget	FURTHER EXPLANATION
210	Unemployment Compensation	2,011	10,751	10,000	As Needed
212	Employer Medicare Liability	32,372	32,645	37,102	1.45% of Gross Salary
312	Contracts/Private Agencies	260,294	313,954	331,186	Occupational Therapy, Dr. Moore, Feltz, Genesis Learning Ctr, Contracted Speech & Physical Therapy/ Add'l students @ Genesis Learning
336	Maintenance & Repairs	20,722	18,456	21,200	Copier Repairs for Spec Educ Teachers
399	Other Contracted Services	2,850	-	3,500	Pediatrics Therapies, Signal Centers, Telemetrics
429	Instructional Supplies	57,651	11,015	10,200	SRA, WalMart, Triumph Learning
725	Special Education Equipment	32,489	6,508	33,600	20 Teacher Computers
Total Special Education		\$ 3,378,730	\$ 3,443,494	\$ 3,817,219	
71300 Vocational Education Program					
116	Teachers	\$ 1,003,010	\$ 1,032,708	\$ 1,063,887	26 Reg Employees
117	Career Ladder Program	9,500	7,000	6,000	8 Positions
195	Substitute Teachers (certified)	8,967	5,020	10,000	\$60 per day
198	Substitute Teachers (non-certified)	15,850	18,510	20,000	\$55 per day
201	Social Security	60,741	62,551	68,193	6.2% of Gross Salary
204	State Retirement	65,003	94,093	96,825	9.05% Cert / 13.14% Classified
207	Medical Insurance	154,934	186,126	210,590	Projected 0% Increase
212	Employer Medicare Liability	14,330	14,636	15,948	1.45% of Gross Salary
429	Instructional Supplies	28,992	32,536	44,700	
449	Textbooks	4,894	2,804	5,000	
599	Other Charges	1,545	996	2,000	
730	Voc Instruction Equipment	21,351	19,811	20,000	Vocational Equipment
Total Vocational Education		\$ 1,389,117	\$ 1,476,791	\$ 1,563,143	
71400 Student Body Education Program					
189	Other Salaries & Wages	\$ 19,783	\$ 18,955	\$ 15,665	Non-employee Coaches Supplements & elem Basketball Workers
201	Social Security	1,227	1,175	971	6.2% of Gross Salary
204	State Retirement	444	901	650	9.05% Cert / 13.14% Classified
207	Medical Insurance	-	-	-	Projected 0% Increase
212	Employer Medicare Liability	283	275	227	1.45% of Gross Salary
399	Other Contracts	64,432	76,587	91,200	Ambulance Service \$2K, Athletic Trainers \$41,500 & Drug Testing \$41K, Elem BB officials \$6,700
499	Other Supplies & Materials	7,315	7,747	9,000	Misc Athletic Needs
599	Other	4,163	4,752	5,000	Misc Athletic Needs
790	Other Equipment	-	-	-	
Total Student Body		\$ 97,647	\$ 110,392	\$ 122,713	
71600 Adult Education Program					
116	Teachers	\$ 6,192	\$ 10,861	\$ 9,556	71600 & 72260 reimbursed 68% 4 P/T adult ed. Teachers
201	Social Security	304	736	655	6.2% of Gross Salary
204	State Retirement	184	1,667	669	9.05% Cert / 13.14% Classified
212	Employer Medicare Liability	90	138	134	1.45% of Gross Salary
429	Instructional Supplies	1,765	11,667	2,614	Adult Ed. Supplies
599	Other Charges	-	-	-	
Total Adult Education		\$ 8,535	\$ 25,069	\$ 13,628	
Total Instruction		\$ 23,676,771	\$ 23,077,103	\$ 25,724,331	

General Purpose School Fund # 141

Fund #141		2009-2010	2010-2011	2011-2012	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
72000 Support Service					
72110 Attendance					
105	Supervisor/Director	\$ -	\$ -	\$ -	
162	Clerical Personnel	86,505	87,006	69,442	4 Attendance Aides
189	Other Salaries	38,096	39,052	38,482	1 Employee
198	Substitutes	55	373	350	
201	Social Security	7,544	7,481	6,691	6.2% of Gross Salary
204	State Retirement	14,620	16,541	14,181	9.05% Cert / 13.14% Classified
207	Medical Insurance	27,113	28,753	27,190	Projected 0% Increase
209	Disability Insurance	1,093	1,063	885	.82% classified
212	Employer Medicare Liability	1,759	1,755	1,565	1.45% of Gross Salary
355	Travel	283	593	2,000	
399	Other Contracted Services	14,663	14,906	15,000	Student Data Software
499	Other Supplies	531	401	500	Perfect Attendance Awards, Printer Cartridges, Misc Office Supplies
524	Staff Development	880	1,551	1,000	Misc Conferences & Training
704	Attendance Equipment	1,466	-	1,000	
Total Attendance		\$ 194,608	\$ 199,475	\$ 178,286	
72120 Health Services					
131	Medical Personnel	\$ 134,020	\$ 240,934	\$ 280,479	4 RNs/Summer School & 7 LPN
198	Substitute	-	-	550	\$55 per day
201	Social Security	7,619	14,166	17,424	6.2% of Gross Salary
204	State Retirement	15,642	31,659	36,855	9.05% Cert / 13.14% Classified
207	Medical Insurance	14,040	34,617	35,557	Projected 0% Increase
209	Disability Insurance	1,138	1,557	2,300	support at .82% salary
212	Employer Medicare Liability	1,782	3,313	4,075	1.45% of Gross Salary
355	Travel	96	505	800	Nurses travel
524	Staff Development	-	226	800	CPR and nurses training
599	Other Charges	-	-	-	
Total Health Services		\$ 174,337	\$ 326,977	\$ 378,840	
72130 Other Support Services					
117	Career Ladder Program	\$ 7,000	\$ 7,000	\$ 8,000	
123	Guidance Personnel	649,427	642,493	659,712	13 Reg Employees
130	Social Worker	-	33,201	48,006	1 Employee
135	Assessment Personnel	8,767	8,458	9,500	Kindergarten Screening
161	Secretary(s)	53,351	62,526	63,209	3 Employees
170	School Resource Officer	52,200	51,600	20,000	50% SRO @ Huntland, FCHS SRO officer will be budgeted thru budget amendment when we know total of grant. (revenue & expenditure)
189	Other Salaries (Safety Coordinator)	49,074	48,686	29,336	25% School Safety Coordinator plus 15% grant writer
198	Non Certified Substitute	1,993	1,848	2,700	\$55 per day
201	Social Security	46,785	48,886	50,869	6.2% of Gross Salary
204	State Retirement	52,201	76,570	78,945	9.05% Cert / 13.14% Classified
207	Medical Insurance	71,649	94,147	100,000	Projected 0% Increase
209	Disability Insurance	626	574	912	.82% salary classified
212	Employer Medicare Liability	10,942	11,435	11,897	1.45% of Gross Salary
322	Evaluation & Testing	34,053	35,865	39,110	8th Grade Explorer, 10th Grade Plan, and ACT's, Think Link, Disc Educ, Kindergarten Screening
355	Travel	-	909	1,500	Social Workers Travel

Fund #141		2009-2010	2010-2011	2011-2012	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
399	Other Contracted Services	-	-	-	Evaluating Positions
599	Other Charges	-	98	7,250	Social Workers Misc, \$7K Weather Radios
	Total Other Support	\$ 1,038,068	\$ 1,124,296	\$ 1,130,946	
72210 Regular Instruction					
105	Supervisor/Director	\$ 117,639	\$ 113,813	\$ 119,027	1 F/T & 1 @ 50% & 1 @ 20%
117	Career Ladder Program	12,000	12,000	9,000	
129	Librarians	583,937	579,482	582,401	12 Employees
162	Clerical Personnel	16,102	15,660	15,911	0.5 Position
163	Educational Assistants	61,363	59,595	46,377	3 Library Aides (Moved 1 to 71100)
195	Substitutes	480	450	550	\$60 per day
196	In-service Training	2,200	4,970	2,800	Save the Children
198	Non-Certified Substitutes	6,623	5,293	5,000	\$55 per day
201	Social Security	48,055	47,902	48,426	6.2% of Gross Salary
204	State Retirement	55,120	74,222	72,732	9.05% Cert / 13.14% Classified
207	Medical Insurance	89,196	89,154	88,000	Projected 0% Increase
209	Disability Insurance	712	629	511	support at .82% salary
212	Employer Medicare Liability	11,242	11,208	11,325	1.45% of Gross Salary
					Supervisors/Traveling teachers/Homebound/Secretaries
355	Travel	13,553	12,000	12,229	
399	Other Contracted Services	-	43,914	-	E-rate contracts
432	Library Books/Media	-	13,868	13,200	Library Books
435	Office Supplies	302	297	-	STC Supplies
					Misc supplies as needed (Walmart, Quill, etc)/Tech Supplies. Summer School, testing supplies & materials, K-2 report cards
499	Other Supplies & Materials	875	3,250	3,700	
					Inservice training for all grade levels and supervisors, \$14,000 Schools allocations,
524	Staff Development	25,595	25,275	30,753	
790	Other Equipment	-	-	-	
	Total Regular Instruction	\$ 1,044,994	\$ 1,112,982	\$ 1,061,942	
72220 Special Education Program					
105	Supervisor/Director	\$ 73,557	\$ 73,115	\$ 74,143	1 employee
117	Career Ladder Program	1,000	1,000	1,000	
124	Psychological Personnel	1,326	-	-	
162	Clerical Personnel	82,192	80,868	85,697	3 Employees
201	Social Security	9,670	9,469	9,972	6.2% of Gross Salary
204	State Retirement	14,551	17,289	18,061	9.05% Cert / 13.14% Classified
207	Medical Insurance	15,047	19,396	23,300	Projected 0% Increase
209	Disability Insurance	736	675	703	support at .82% salary
212	Employer Medicare Liability	2,252	2,224	2,332	1.45% of Gross Salary
355	Travel	16,062	21,054	25,000	Homebound \$3K
					Toners, replacement parts for playground equipment, occupational supplies, WalMart, parents rights booklets
499	Other Supplies & Materials	24,353	16,197	16,000	
524	Staff Development	12,920	29,789	30,000	
					Document shredding, Marvel Clinic, Maint for audio trainers, repair for parts for CDC classrooms
599	Other Charges	7,414	3,750	8,250	
	Total Special Education	\$ 261,080	\$ 274,826	\$ 294,458	
72230 Vocational Education Program					
105	Supervisor/Director	\$ 35,270	\$ 34,951	\$ 35,392	1 employee
189	Other Salaries & Wages (Bus Driver)	2,462	2,266	2,244	PT bus Driver as needed
201	Social Security	2,206	2,160	2,333	6.2% of Gross Salary
204	State Retirement	4,161	4,567	4,651	9.05% Cert / 13.14% Classified

Fund #141		2009-2010	2010-2011	2011-2012	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
207	Medical Insurance	5,656	5,587	5,605	Projected 0% Increase
209	Disability Insurance	317	306	290	support at .82% salary
212	Employer Medicare Liability	542	543	546	1.45% of Gross Salary
336	Maintenance & Repair	2,599	3,691	3,000	Maint/Repair Voc Equipment
355	Travel	2,121	1,670	1,000	In-County Travel
399	Other Contracted Service	675	1,933	3,580	Copier Repair Contract, Health Student Drug Testing
524	Staff Development	625	2,551	2,000	Workshops & competitions
Total Vocational Education		\$ 56,634	\$ 60,225	\$ 60,641	
72260 Adult Program					71600 & 72260 reimbursed at 68%
105	Supervisor/Director	\$ 67,504	\$ 56,097	\$ 57,987	.83% employee
189	Other Salaries/Wages	25,686	26,293	25,641	1 employee
201	Social Security	5,778	4,433	4,946	6.2% of Gross Salary
204	State Retirement	7,364	7,603	8,065	9.05% Cert / 13.14% Classified
207	Medical Insurance	10,350	11,333	10,457	Projected 0% Increase
209	Disability Insurance	230	230	230	support at .82% salary
212	Employer Medicare Liability	1,347	1,041	1,159	1.45% of Gross Salary
524	Staff Development	892	2,548	1,633	
599	Other Charges	250	-	-	
Total Adult Education		\$ 119,401	\$ 109,578	\$ 110,118	
72310 Board of Education					
118	Secretary to the Board	\$ 1,556	\$ 1,185	\$ 1,646	Overtime rate *6 hrs per month
191	Board & Committee Members	31,200	31,200	31,200	8 positions
201	Social Security	2,030	1,625	2,036	6.2% of Gross Salary
204	Retirement	182	156	216	9.05% Cert / 13.14% Classified
212	Employer Medicare Liability	475	470	476	1.45% of Gross Salary
299	Other Fringe Benefits	76,735	93,392	130,000	31 Certified Retiree's Insurance & 3 Support Schools Activity Funds & Cafeteria Plate Counts
305	Audit Services	16,848	17,500	17,500	
320	Dues & Memberships	17,400	16,444	21,350	SACS, TSBA, NCTE, NMSA, ASCD, TSDC, Nat'l Clearing House
331	Legal Services	31,275	11,864	20,000	
336	Maint & Repair to Equipment	-	-	-	
399	Other Contracted Services	11,834	13,335	14,500	Employee drug testing, technical support, phone repairs, vaccines
499	Other Supplies & Mat	2,615	2,700	3,000	Report Cards K-5, Permanent Records, Inserts, grade/plan books, board docs
506	Liability Insurance	132,944	143,709	138,058	down \$8,595
508	Premium on Corporate Bonds	175	175	175	
510	Trustee's Commission	285,388	290,000	290,000	
513	Workman's Compensation Insurance	253,205	272,598	279,816	increase \$318
524	Staff Development	4,078	8,000	8,000	
533	Criminal Investigation	7,500	7,380	10,000	Fingerprinting new employees
599	Other Charges	5,750	4,136	3,500	Chamber, advertising, misc. charges
Total Board of Education		\$ 881,190	\$ 915,869	\$ 971,474	
72320 Director of Schools					
101	County Official/Adm Office	\$ 109,550	\$ 109,108	\$ 110,551	1 Employee
103	Assistants	77,938	77,496	78,566	1 Employee
117	CEO Supplement	1,600	1,000	1,000	
162	Clerical Personnel	27,871	26,873	28,981	1 Employee
201	Social Security	13,170	12,381	13,584	6.2% of Gross Salary
204	State Retirement	15,428	19,398	21,014	9.05% Cert / 13.14% Classified

Fund #141		2009-2010	2010-2011	2011-2012	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
207	Medical Insurance	13,811	13,870	13,660	Projected 0% Increase
209	Disability Insurance	1,079	1,120	1,144	support at .82% salary
212	Employer Medicare Liability	3,076	3,035	3,177	1.45% of Gross Salary
307	Communication	43,241	50,317	58,000	\$20,000 School Allocations, Reg & Cell Lines
320	Dues & Memberships	2,435	2,849	4,000	TOSS & TSBA
336	Maintenance & Repair	2,877	4,889	5,000	
348	Postal Charges	5,165	5,207	5,550	Stamps & Postage
355	Travel	1,308	600	1,000	
399	Other Contracted Service	2,651	3,786	3,500	MTR/Danka
435	Office Supplies	7,969	8,964	10,000	Letterhead/Envelopes/CO Office Supplies
499	Other Supplies	106	110	-	
524	Staff Development	1,373	2,650	5,000	
599	Other Charges	6,550	4,750	8,500	Bid Expenses, Job Postings, Misc Needs & Job Fairs
701	Administration Equipment	6,764	3,700	4,000	
Total Director of Schools		\$ 343,962	\$ 352,103	\$ 376,227	
72410 Office of the Principal					
104	Principal(s)	\$ 752,626	\$ 698,440	\$ 728,576	11 Employees
117	Career Ladder Program	21,333	21,000	21,000	15 Employees
139	Assistant Principals	493,314	502,709	511,657	9 Reg Employees
161	Secretary(s)	362,743	349,127	360,643	18 Bookkeepers & Secretaries
189	Other Salaries and Wages	44,458	43,901	44,592	3 Office Aides
195	Substitute Teacher (certified)	700	1,650	1,000	\$60 per day
198	Substitute Teacher (non-certified)	2,508	2,537	2,750	\$55 per day
201	Social Security	99,658	97,305	103,554	6.2% of Gross Salary
204	State Retirement	127,336	162,002	167,389	9.05% Cert / 13.14% Classified
207	Medical Insurance	208,359	228,571	240,410	Projected 0% Increase
209	Disability Insurance	3,476	3,260	3,323	support at .82% salary
212	Employer Medicare Liability	23,703	22,796	24,218	1.45% of Gross Salary
499	Other Supplies & Materials	-	6,332	-	Accounting Software & Money Counters
Total Office of the Principal		\$ 2,140,214	\$ 2,139,630	\$ 2,209,112	
72520 Human Resources					
162	Clerical Personnel	\$ 66,656	\$ 66,774	\$ 67,816	2 employees
201	Social Security	4,133	4,140	4,205	6.2% of Gross Salary
204	State Retirement	7,863	8,727	8,911	9.05% Cert / 13.14% Classified
207	Medical Insurance	5,183	8,760	11,255	Projected 0% Increase
209	Disability Insurance	580	545	556	support at .82% salary
212	Employer Medicare Liability	956	979	983	1.45% of Gross Salary
399	Other Contracted Services	1,741	5,297	9,000	Lease and Copier overage, Pre-employment Drug Testing
435	Office Supplies	88	-	-	
499	Other Supplies and Materials	-	445	800	Employee handbooks
524	Staff Development	1,034	1,922	2,000	Registrations/travel exp. For meetings
701	Administration Equipment	1,748	1,842	4,000	
Total Human Resources		\$ 89,982	\$ 99,431	\$ 109,526	
72610 Operation of the Plant					
160	Guards	\$ 24,558	\$ 24,117	\$ 24,492	1 Employee
166	Custodial Personnel	859,940	834,661	888,234	35 F/T & 9 P/T employees
189	Other Salaries & Wages	84,199	39,430	97,963	2.25 F/T employee
198	Substitutes (non-certified)	10,061	1,246	5,000	\$55 per day
201	Social Security	58,478	54,803	62,973	6.2% of Gross Salary

Fund #141		2009-2010	2010-2011	2011-2012	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
204	State Retirement	100,868	107,275	132,805	9.05% Cert / 13.14% Classified
207	Medical Insurance	159,291	166,312	171,750	Projected 0% Increase
209	Disability Insurance	7,643	6,880	8,288	support at .82% salary
210	Unemployment Compensation	4,047	5,000	10,000	As Needed
212	Employer Medicare Liability	13,888	12,919	14,727	1.45% of Gross Salary
359	Disposal Fees	29,903	32,006	33,000	
399	Other Contracted Service	851	-	201,600	Energy Education
410	Custodial Supplies	150,684	176,534	190,000	
415	Electricity	1,457,641	1,499,248	1,387,682	
434	Natural Gas	153,413	148,970	161,875	
454	Water & Sewer	115,117	114,341	125,000	
499	Other Supplies & Materials	318	-	6,650	
501	Boiler Insurance	9,572	9,103	9,392	
502	Building & Contents Insurance	175,013	165,847	183,094	
524	In-Service Staff Development	-	-	3,000	
599	Other Charges	6,122	294	250	
720	Plant Operation Equipment	18,375	5,974	30,000	
Total Operation of Plant		\$ 3,439,982	\$ 3,404,960	\$ 3,747,774	
72620 Maintenance of Plant					
105	Supervisor/Director	\$ 53,686	\$ 53,244	\$ 58,000	1 Employee
161	Secretary(s)	24,558	25,288	-	1 Employee
167	Maintenance Personnel	518,886	523,142	526,100	17 Employees
189	Other Salaries & Wages	6,265	7,353	6,300	1 employee -- 1 hr./day
201	Social Security	35,665	36,042	36,605	6.2% of Gross Salary
204	State Retirement	67,117	75,205	76,751	9.05% Cert / 13.14% Classified
207	Medical Insurance	89,364	96,692	97,800	Projected 0% Increase
209	Disability Insurance	5,585	4,814	4,790	support at .82% salary
212	Employer Medicare Liability	8,267	8,503	8,561	1.45% of Gross Salary
307	Communication	2,336	2,038	3,000	Cellular Phones
329	Laundry Service	11,192	9,200	13,000	Uniforms & Rug Rentals
335	Maint & Repair Service Building	501,464	411,747	500,000	\$15K Athletic Maint.
336	Maint & Repair Service Equipment	4,996	14,639	18,200	
338	Maint & Repair Service Vehicle	24,070	11,802	20,000	
399	Other Contracted Services	98,765	112,138	90,000	Pest Control, Fire Ext, Bleachers, Elevators, Cranes, Lock/Key & Security
425	Gasoline	13,510	29,108	30,000	
499	Other Supplies & Materials	3,308	2,289	3,250	Walmart, Herald Chronicle
524	Staff Development	-	260	1,500	Maintenance Training
599	Other Charges	18	179	500	
701	Administration Equipment	1,069	782	2,000	
717	Maintenance Equipment	9,800	9,988	25,000	
Total Maintenance of Plant		\$ 1,479,921	\$ 1,434,453	\$ 1,521,356	
72710 Transportation					
105	Supervisor/Director	\$ 39,954	\$ 39,512	\$ 60,094	75% of Transportation Director
146	Bus Drivers	180,663	176,963	194,877	10 County Bus Drivers & Summer School
189	Other Salaries & Wages	3,258	5,161	6,264	
198	Substitute (non-certified)	3,865	5,767	6,000	\$55 per day
201	Social Security	13,782	13,633	16,569	6.2% of Gross Salary
204	State Retirement	24,122	27,498	31,868	9.05% Cert / 13.14% Classified
207	Medical Insurance	40,335	38,417	39,601	Projected 0% Increase
209	Disability Insurance	1,558	1,352	1,649	support at .82% salary
212	Employer Medicare Liability	3,237	3,209	3,875	1.45% of Gross Salary

Fund #141 Account No. Account Description	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budget	FURTHER EXPLANATION
307 Communication	4,112	3,981	5,000	Cellular Phones Bus Drivers & Director
315 Contracts with Vehicle Owners	1,312,944	1,316,528	1,337,593	Includes 1.6% Increase
315 Fuel Supplement	32,258	97,351	181,690	Based on Average \$4 per gallon
338 Maint & Repair Service-Vehicle	108,613	94,549	105,000	Maint & Repairs to County owned Buses
355 Travel	4	-	-	
399 Other Contracted Services	12,120	14,907	19,500	Pre-Employment Testing, Random Drug/Alcohol tests, Post Accident, CDL Physicals, Fire Extinguishers, Transportation Software
425 Gasoline	49,847	58,896	71,067	Fuel for County Buses/Director
450 Tires & Tubes	-	10,763	20,000	
499 Other Supplies & Materials	9,113	95	9,500	School Bus Forms & Transportation Software
511 Vehicle Insurance (contracted bus drivers)	21,600	21,600	21,600	Insurance for contracted buses
524 Staff Development	1,595	1,189	3,500	ASMS/TAPT/State Training, Bus Drivers Training
599 Other Charges	2,071	170	100	
701 Administration Equipment	291	1,658	-	
729 Transportation Equipment	80,000	100,220	150,000	Special Ed Bus & Used Athletic Bus
Total Transportation	\$ 1,945,342	\$ 2,033,419	\$ 2,285,347	
72810 Central and Other				
105 Supervisor/Director	\$ 82,396	\$ 81,954	\$ 83,269	1 Employee
162 Clerical Personnel	35,270	34,828	35,392	1 Employee
189 Other Salaries & Wages	175,535	173,367	212,892	6 Employees
201 Social Security	16,996	16,810	20,556	6.2% of Gross Salary
204 State Retirement	34,517	37,977	43,566	9.05% Cert / 13.14% Classified
207 Medical Insurance	31,545	33,506	40,601	Projected 0% Increase
209 Disability Insurance	2,640	2,425	2,719	support at .82% salary
212 Employer Medicare Liability	3,942	3,964	4,808	1.45% of Gross Salary
299 Other Fringe Benefits	5,379	3,000	-	Educ. Reimb. For 260 day employees
317 Data Processing	11,561	11,561	11,561	County Software agreement
355 Travel	2,039	2,338	5,000	Technology Travel in County gasoline
499 Other Supplies and Materials	20,249	8,645	24,000	Cable, surge protectors, reaceway, etc
524 Staff Development	2,227	5,727	5,000	Technology In-Service
599 Other Charges	-	-	-	
790 Other Equipment	13,001	42,895	82,500	50 Admin/Nurse Computers, FCHS Auditorium Upcrgae, misc
Total Central & Other	\$ 437,297	\$ 458,997	\$ 571,864	
Total Support Services	\$ 13,647,012	\$ 14,047,221	\$ 15,007,910	
Non Instructional Services				
73100 Food Service				
105 Supervisor/Director	\$ 442	\$ -	\$ -	
117 Career Ladder Program	2,000	-	-	1 employee
162 Clerical Personnel	884	-	-	
201 Social Security	32,985	-	-	6.2% of Gross Salary
204 State Retirement	2,238	-	-	6.42% Certified
210 Unemployment Compensation	3,602	-	-	
212 Employer Medicare Liability	527	-	-	1.45% of Gross Salary
421 Food Preparation Supplies	73	-	-	
422 Food Supplies	21,540	-	-	
499 Other Supplies & Materials	-	-	-	

Fund #141		2009-2010	2010-2011	2011-2012	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
710	Food Service Equipment	25,247	-	-	
	Total Food Services	\$ 89,537	\$ -	\$ -	
	Community Services (ESP, Campora, Workforce, 73300 Meth Free Grant, Coordinated School Health)				Majority of line items are 100% reimbursed / Revenue #43511 & 43517 & 47210 & 46980 & 47590
105	Supervisor	\$ 117,300	\$ 127,384	\$ 116,312	Coordinated School Health, Campora, ESP Director
116	Teachers	50,902	49,460	53,194	Workforce Solution Teacher
189	Other Salaries & Wages	250,891	285,317	287,954	ESP Workers & 1 FT Clerical
201	Social Security	25,687	28,736	28,273	6.2% of Gross Salary
204	State Retirement	27,090	36,378	33,251	9.05% Cert / 13.14% Classified
207	Medical Insurance	19,014	27,003	26,585	Projected 0% Increase
209	Disability Insurance	771	1,315	967	support at .82% salary
212	Employer Medicare Liability	5,997	6,727	6,612	1.45% of Gross Salary
307	Communication	860	1,150	1,550	Telephones
355	Travel	5,595	7,566	3,500	
399	Other Contracted Services	1,328	30,353	61,959	Bus Drivers, CPR Training, Contracts w/Sheriff's Dept, EUDL Grant, etc
422	Food Supplies	8,798	12,000	10,000	
499	Other Supplies & Materials	130,916	105,752	100,352	WalMart, snacks, health supplies
524	Staff Development	14,371	44,915	39,224	
599	Other Charges	100,839	145,641	64,581	Workforce Incentives/ESP field trips
790	Other Equipment	-	-	2,000	
	Total Community Services	\$ 760,359	\$ 909,697	\$ 836,313	
	73400 Early Childhood Education (Preschool Program)				Reimbursed Revenue Code 46515 & 48990 (Pre-School Programs)
105	Supervisor	\$ 33,218	\$ 33,218	\$ 33,682	0.5 Employees
116	Teachers	513,304	515,383	535,945	12 Employees
163	Aides	284,051	294,127	309,616	21 Employees
189	Other Salaries & Wages	15,660	15,660	15,911	
195	Substitute (certified)	492	500	-	
198	Substitute (non-certified)	6,077	4,700	5,200	
201	Social Security	50,448	53,143	55,500	6.2% of Gross Salary
204	State Retirement	70,196	90,458	94,326	9.05% Cert / 13.14% Classified
207	Medical Insurance	134,539	152,290	154,109	Projected 0% Increase
209	Disability Insurance	2,587	2,976	2,670	support at .82% salary
212	Employer Medicare Liability	11,798	11,260	12,980	1.45% of Gross Salary
355	Travel	1,058	1,156	2,500	
399	Other Contracted Services	1,468	3,000	3,000	
499	Other Supplies & Materials	71,214	82,696	88,110	
524	Staff Development	9,064	5,830	9,500	
599	Other Charges	195	937	840	
790	Other Equipment	59,647	53,026	8,000	
	Total Early Childhood Education	\$ 1,265,016	\$ 1,320,360	\$ 1,331,889	
	Total Non Instructional Services	\$ 2,114,912	\$ 2,230,057	\$ 2,168,202	
	Capital Outlay				
	76100 Regular Capital Outlay				
304	Architects	\$ -	\$ -	\$ -	
399	Other Contracted Services	-	-	-	Removed FCHS Pytm To offset revenue shortfall
707	Building Improvement	475,628	705,645	-	P/Y Excel Lighting

Fund #141 Account No. Account Description	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budget	FURTHER EXPLANATION
715 Land	-	-	-	
799 Other Capital Outlay	-	81,699	75,000	
Total Capital Outlay	\$ 475,628	\$ 787,344	\$ 75,000	
82130 Principal on Debt				
602 Principal on Notes	\$ 25,000	\$ 25,000	\$ 30,000	Payment on Huntland's Lighting Note
610 Principal on Capital Leases	20,011	154,519	194,773	Principal on Excel Lighting
Total Education Principal on Debt	\$ 45,011	\$ 179,519	\$ 224,773	
82230 Interest on Debt				
604 Interest on Notes	\$ 3,046	\$ 1,928	\$ 683	Interest on Huntland's Lighting Note
611 Interest on Capital Leases	1,588	35,254	33,800	Interest on Excel Lighting
Total Education Interest on Debt	\$ 4,634	\$ 37,182	\$ 34,483	
82330 Other Debt Services				
620 Contribution to Primary Government	\$ 760,000	\$ 760,000	\$ 760,000	Educ Debt \$500K FCHS, \$260K Bond 3M issuance les \$425K interest earned shortfall
Total Debt Service	\$ 760,000	\$ 760,000	\$ 760,000	
Total Expenditures	\$ 40,723,968	\$ 41,118,426	\$ 43,994,699	
99000 OTHER USES				
99100 Transfers Out				
590 Transfer to Other Funds	\$ 105,465	\$ 159,034	\$ 8,534	PFS
Total Other Uses	\$ 105,465	\$ 159,034	\$ 8,534	
Total Expenditures and Other Uses	\$ 40,829,433	\$ 41,277,460	\$ 44,003,234	
Over (Under) Estimated Expend. & Other Uses	\$ 938,048	\$ 2,010,344	\$ (2,349,245)	
Estimated Beginning Fund Balance July 1	\$ 3,293,927	\$ 4,314,454	\$ 5,311,223	
Encumbrance Liquidations	\$ 82,479	\$ 143,285	\$ -	
Audit Adjustments		\$ (1,156,860)		
Reserve for ARC funding of OPEB			\$ (293,517)	
Estimated Ending Fund Balance June 30	\$ 4,314,454	\$ 5,311,223	\$ 2,668,462	

Centralized School Cafeteria Fund # 143

Fund # 143		2009-2010	2010-2011	2011-2012	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
Estimated Revenues					
OPERATION OF NON INSTRUCTIONAL SERVICES					
Food Service Revenue					
43521	LUNCH PAYMENTS STUDENTS	\$ 721,612	\$ 721,590	\$ 650,000	
43522	LUNCH PAYMENTS ADULTS	76,245	76,245	59,000	
43523	INCOME FROM BREAKFAST	58,901	58,901	71,000	
43524	SPECIAL MILK SALES	15,478	15,478	-	
43525	A LA CARTE SALES	369,487	369,487	370,000	
44110	INTEREST	6,163	4,900	5,500	
44170	MISCELLANEOUS REFUNDS	13,829	-	-	
46520	SCHOOL FOOD SERVICE	32,754	32,754	32,754	
47111	USDA REIMB LUNCH	1,329,322	1,329,322	1,365,010	
47113	USDA REIMB BREAKFAST	391,919	391,919	452,229	
Total Estimated Revenue & Other Sources		\$ 3,015,710	\$ 3,000,596	\$ 3,005,493	
Estimated Expenditures					
73100 Food Service Expenditures					
105	Supervisor/Director	\$ 77,189	\$ 60,000	\$ 60,960	1 Employee
162	Clerical Personnel	58,205	58,882	59,824	2 Employees
165	Cafeteria Personnel	865,300	886,000	897,880	
189	Other Salaries & Wages (Subs)	41,514	51,000	35,000	
196	In-Service Training (Perfect Attend Incent)	750	1,875	1,875	\$125 per perfect attendance
201	Social Security	60,728	65,581	65,581	6.2% of Gross Salary
204	State Retirement	111,809	132,288	132,288	6.42% Cert / 11.71% Classified
207	Medical Insurance	231,371	240,000	244,800	Projected 0% Increase
209	Disability Insurance	8,435	9,162	9,200	.82% Classified
210	Unemployment Compensation	3,301	4,000	4,000	As Needed
212	Employer Medicare Liability	14,360	15,340	15,400	1.45% of Gross Salary
307	Communication	4,460	5,000	5,000	
336	Maint & Repair Service Equipment	8,521	30,000	30,000	
354	Transportation	-	500	-	
355	Travel	6,444	8,000	10,000	
399	Other Contracted Services	8,550	12,000	12,000	
421	Food Preparation Supplies	13,381	50,000	-	
422	Food Supplies	1,182,784	1,250,000	1,300,000	
435	Office supplies	5,321	8,000	5,000	
499	Other Supplies & Materials	41,954	50,000	50,000	
524	In-Service/Staff Develop	16,585	15,000	10,000	
599	Other Charges	1,324	5,000	4,000	
710	Food Service Equipment	164,710	100,000	50,000	
Total Food Services		\$ 2,926,995	\$ 3,057,628	\$ 3,002,808	
Excess of Estimated Revenues Over (Under) Estimated Expenditures		\$ 88,715	\$ (57,032)	\$ 2,685	
Estimated Beginning Fund Balance 7/1		\$ 523,526	\$ 612,241	\$ 555,209	
Estimated Ending Fund Balance 6/30		\$ 612,241	\$ 555,209	\$ 557,894	

General Debt Service Fund # 151

Fund #151		2009-2010	2010-2011	2011-2012		
Account No.	Account Description	Actual	Estimated	Budgeted		
ESTIMATED REVENUES						
40000 LOCAL TAXES						
40100 County Property Taxes						
40110	Current Property Taxes	\$ 819,308	\$ 821,235	\$ 832,213	Represents \$ 0.10	
40120	Trustee's Collection - Prior Year	22,321	24,898	25,000		
40125	Trustee's Collection - Bankruptcy	59	138	175		
40130	Clerk & Master Collections - Prior Year	10,313	12,276	13,000		
40140	Interest and Penalty	3,642	4,164	4,200		
40150	Pick-up Taxes	-	-	-		
40161	Payments in Lieu of Taxes - TVA	399	417	425		
40162	Payments in Lieu of Taxes - Local Utilities	2,339	2,573	2,575		
40163	Payments in Lieu of Taxes - Others	2,694	3,020	3,100		
40200 COUNTY LOCAL OPTION TAXES						
40250	Litigation Tax -- General	91,809	82,180	90,000		
40266	Litigation Tax - Jail or Workhouse	-	-	-		
40300 STATUTORY LOCAL TAXES						
40320	Bank Excise Tax	4,693	3,864	5,000		
TOTAL LOCAL TAXES		\$ 957,576	\$ 954,764	\$ 975,688		
41000 LICENSES AND PERMITS						
41140	Cable TV Franchise	4,070	3,961	4,200		
TOTAL LICENSES AND PERMITS		\$ 4,070	\$ 3,961	\$ 4,200		
TOTAL ESTIMATED REVENUES		\$ 961,646	\$ 958,725	\$ 979,888		
ESTIMATED OTHER SOURCES						
49500	Other Loans Issued	\$ -	\$ -	\$ -	Hwy 400,000, Co Gen 17,498	
49800	Transfers in	440,000	556,435	901,257	ID Board Land 413,759 Jail Courthouse Fund 70,000	
Total Estimated Revenues & Other Sources		\$ 1,401,646	\$ 1,515,160	\$ 1,881,145		
ESTIMATED EXPENDITURES						
82100 Principal on Debt						
82110 General Government						
601	Principal on Bonds	\$ 1,195,000	\$ 1,201,970	\$ 1,272,671	Id Board Land	
602	Principal on Notes	4,295	47,942	54,786		
612	Principal on Other Loans	-	-	-		
82200 Interest on Debt						
82210 General Government						
603	Interest on Bonds	441,024	460,939	417,530	Id Board Land	
604	Interest on Notes	-	34,638	35,301		
613	Interest on Other Loans	3,212	-	-		
82300 Other Debt Service						
82310 General Government						
510	Trustee's Commission	18,062	19,087	20,000		
606	Other Debt Issuance Charges	7,000	-	8,000		
699	Other Debt Service	-	1,500	1,600		
TOTAL GEN. GOV'T DEBT SERVICE		\$ 1,668,593	\$ 1,766,076	\$ 1,809,888		
TOTAL ESTIMATED EXPENDITURES		\$ 1,668,593	\$ 1,766,076	\$ 1,809,888		

Fund #151					
Account No.	Account Description	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	
	Excess of estimated revenues over (under) estimated expenditures	\$ (266,948)	\$ (250,916)	\$ 71,257	
	OTHER FINANCING SOURCES (Uses)				
	Transfers Out	-	-	-	
	TOTAL OTHER FINANCING SOURCES (Uses)	\$ -	\$ -	\$ -	
	ESTIMATED FUND BALANCE JULY 1	1,361,747	1,094,800	843,884	
	ESTIMATED ENDING FUND BALANCE JUNE 30	\$ 1,094,800	\$ 843,884	\$ 915,142	

Education Debt Service Fund # 156

Fund #156 Account No. Account Description	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted	
ESTIMATED REVENUES				
40000 LOCAL TAXES				
40100 County Property Taxes				
40110 Current Property Taxes	\$ 1,720,533	\$ 1,724,471	\$ 1,372,320	Represents \$0.1649
40120 Trustee's Collection - Prior Year	47,306	52,169	53,000	
40125 Trustee's Collection - Bankruptcy	124	288	300	
40130 Clerk & Master Collections - Prior Year	21,659	25,792	26,000	
40140 Interest and Penalty	7,649	8,712	9,000	
40150 Pick-Up Taxes	-	-	-	
40161 Payments in Lieu of Taxes - TVA	838	877	925	
40162 Payments in Lieu of Taxes - Local Utilities	4,916	5,399	5,403	
40163 Payments in Lieu of Taxes - Other (Nissan)	549,487	550,594	550,000	
40200 County Local Option Taxes				
40210 Local Option Sales Tax	-	9,364	50,000	
40300 Statutory Local Taxes				
40320 Bank Excise Tax	9,860	8,119	10,000	
TOTAL LOCAL TAXES	\$ 2,362,371	\$ 2,385,785	\$ 2,076,948	
41000 LICENSES AND PERMITS				
41140 Cable TV Franchise	8,550	8,322	8,823	
TOTAL LICENSES AND PERMITS	\$ 8,550	\$ 8,322	\$ 8,823	
TOTAL ESTIMATED REVENUES	\$ 2,370,921	\$ 2,394,107	\$ 2,085,771	
ESTIMATED OTHER SOURCES				
48000 OTHER GOVERNMENTS & CITIZENS				
48130 Contributions (Board of Education)	\$ 760,000	\$ 760,000	\$ 760,000	260K & 500K Capital
49800 OPERATING TRANSFERS				
49400 Refunding Debt Issued	\$ -	\$ -	\$ -	Refund from School Debt Issuance
49500 Other Loans Issued	-	-	-	
49800 Transfers In	-	-	-	In/Out for Co Gen Operating Cash
TOTAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	\$ 3,130,921	\$ 3,154,107	\$ 2,845,771	

Fund #156				
Account No.	Account Description	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budgeted
ESTIMATED EXPENDITURES				
82100	Principal on Debt			
82130	Education			
601	Principal on Bonds	\$ 2,380,000	\$ 2,360,000	\$ 2,400,000
612	Principal on Other Loans	-	-	-
82200	Interest on Debt			
82230	Education			
603	Interest on Bonds	861,152	906,273	836,243
613	Interest on Other Loans Payable	-	-	-
82300	Other Debt Service			
82330	Education			
510	Trustee's Commission	\$ 41,419	\$ 41,556	\$ 45,000
605	Underwriter's Discount	-	-	-
606	Other Debt Issuance Charges	250	-	10,000
699	Other Debt Service	482	500	1,000
TOTAL EDUCATION DEBT SERVICE		\$ 3,283,303	\$ 3,308,329	\$ 3,292,243
99100	OPERATING TRANSFERS			
510	Transfer to Other Funds	\$ -	\$ -	\$ -
TOTAL OPERATING TRANSFERS		\$ -	\$ -	\$ -
TOTAL ESTIMATED EXPENDITURES		\$ 3,283,302	\$ 3,308,328	\$ 3,292,243
EXCESS ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENDITURES		\$ (152,381)	\$ (154,221)	\$ (446,472)
OTHER FINANCING SOURCES (Uses)				
	Refunding Debt Issuance	\$ -	\$ -	\$ -
	Premiums on Debt Issued	-	-	-
	Proceeds from Sale of Capital Assets	-	-	-
	Payments to Refunded Debt Escrow Acct	-	-	-
TOTAL OTHER FINANCING SOURCES (Uses)		\$ -	\$ -	\$ -
ESTIMATED FUND BALANCE JULY 1		\$ 3,185,802	\$ 3,033,421	\$ 2,879,201
ESTIMATED ENDING FUND BALANCE JUNE 30		\$ 3,033,421	\$ 2,879,201	\$ 2,432,729

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

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

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

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

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

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

TRANSFER FROM (Beginning of Year)

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

TRANSFER TO (Beginning of Year)

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

TRANSFER FROM (End of Year)


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

TRANSFER TO (End of Year)

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

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


Eddie Clark, Chairman of the Commission


Richard Stewart, Franklin County Mayor

ATTEST:


Phillip Custer, County Clerk

RESOLUTION SPONSORED BY: DeMatteo & Clark

MOTION TO ADOPT Wert SECOND BY Riddle

VOTES: AYES 14 NAYS 0 DECLARATION: Approved

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

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

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

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

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

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

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

TRANSFER FROM (Beginning of Year)

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

TRANSFER TO (Beginning of Year)

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

TRANSFER FROM (End of Year)


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

TRANSFER TO (End of Year)


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

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


Eddie Clark, Chairman of the Commission


Richard Stewart, Franklin County Mayor

ATTEST:


Phillip Custer, County Clerk

RESOLUTION SPONSORED BY: DeMatteo & Clark

MOTION TO ADOPT Wert SECOND BY Riddle

VOTES: AYES 14 NAYS 0 DECLARATION: Approved

**Franklin County Government
Capital Improvements Program Status
Fiscal Year 2012**

Courthouse Fire Alarm & Ceiling Project

Project Begin Date: October 20, 2011

Estimated Ending Date: June 30, 2012

Initial Loan Specifications: n/a

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

Expenditure Status: As of June 30, 2011 engineering expenses \$11,480.86
Bid is in the process to be opened Oct 20, 2011

Franklin County School Capital Project

Project Begin Date: December 2008

Estimated Ending Date: June 2012

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 2011 - \$2,981,598 expended. As of Sept 2011 - \$18,402 left undesignated to expend. Needs are being assessed as the project proceeds.