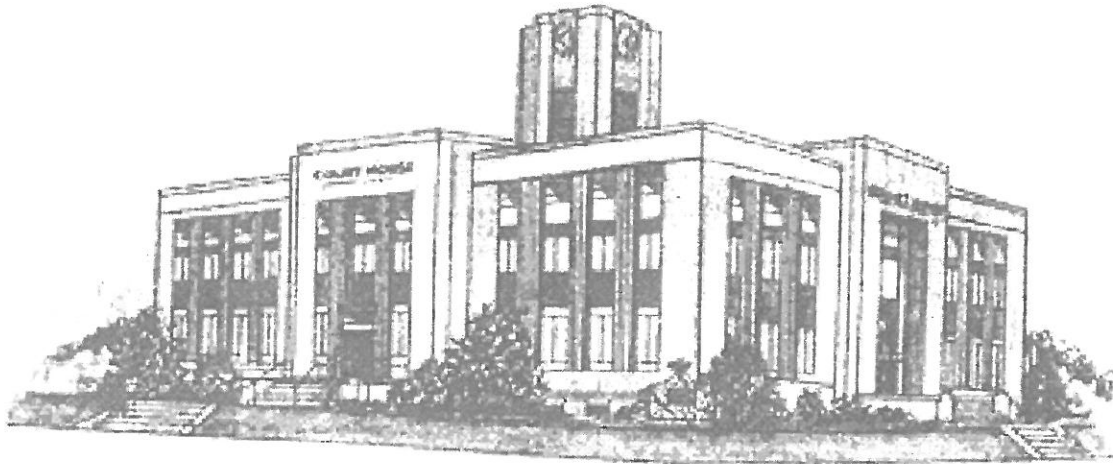


**Budget Document for the Year Ending
June 30, 2014**

Franklin County, Tennessee

Presented August 1, 2013



**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, 2014
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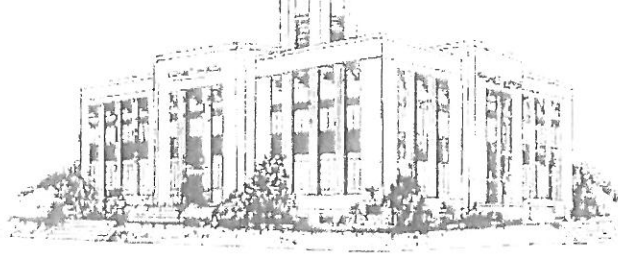
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CLERK'S CERTIFICATE

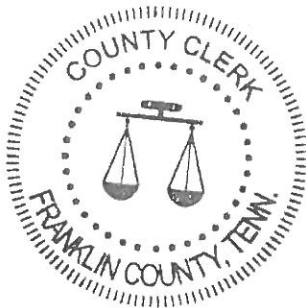


I, Phillip Custer, County Clerk of Franklin County, Tennessee hereby certify that the attached document is a true and correct copy of:

RESOLUTION 8a-080113 MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FRANKLIN COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2013 AND ENDING JUNE 30, 2014.

This resolution was adopted at a Special Called meeting of the Franklin County Board of Commissioners on August 1, 2013 and is recorded on file in my office in Commissioners Minute Book 26.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 7th day of August 2013.




Phillip Custer, County Clerk
of Franklin County, Tennessee

RESOLUTION #

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FRANKLIN
COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2013 AND
ENDING JUNE 30, 2014**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee assembled in regular session on the 15th day of July, 2013, 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, 2013 and ending June 30, 2014 according to the following schedule:

| General Fund | |
|------------------------------------|------------|
| County Commission | \$ 285,317 |
| Beer Board | 475 |
| County Mayor | 153,415 |
| County Attorney | 10,225 |
| Election Commission | 229,889 |
| Register of Deeds | 316,064 |
| Planning | 147,456 |
| County Buildings | 1,181,518 |
| Other General Administration - IT | 68,933 |
| Property Assessor | 482,861 |
| County Trustee | 295,156 |
| County Clerk | 529,008 |
| Finance Department | 646,503 |
| Circuit Court | 884,622 |
| General Sessions Court | 295,613 |
| Drug Court Program | 58,140 |
| Chancery Court | 197,241 |
| Juvenile Court | 123,816 |
| Judicial Commissioners | 125,342 |
| Other Administration of Justice | 20,000 |
| Probation Services | 115,326 |
| Sheriff's Department | 3,412,665 |
| Administration of the Sex Offender | 20,489 |
| Jail | 1,696,161 |
| Community Reentry Program | 309,682 |
| Juvenile Services | 23,000 |
| Civil Defense | 148,758 |
| Rescue Squad | 30,000 |
| Consolidated Communications | 857,770 |
| County Coroner | 31,500 |
| Public Safety Grants | - |
| Local Health Center | 43,526 |
| Rabies & Animal Control | 239,483 |
| Children's Special Services | - |
| Other Local Health Services | 153,238 |
| Regional Mental Health Center | - |
| Appropriation to State | 30,646 |
| General Welfare Assistance | 17,775 |

| | | |
|------------------------------------------------|-----------|-------------------|
| Litter Control | | 84,164 |
| Other Public Health & Welfare | | - |
| Senior Citizen's Assistance | | 157,350 |
| Parks and Fair Boards | | 29,029 |
| Agriculture Extension | | 102,217 |
| Soil Conservation | | 79,075 |
| Industrial Development | | 34,221 |
| Other Economic & Community Development | | 144,628 |
| Veterans Services | | 18,484 |
| Other Charges | | 726,765 |
| Transfers Out | | 1,085,309 |
| Total General Fund | \$ | 15,642,854 |
| <u>Courthouse Jail Maintenance Fund</u> | | |
| Other Charges | \$ | 1,799 |
| Transfers Out | | 155,000 |
| Total Courthouse Jail Maintenance Fund | \$ | 156,799 |
| <u>Library Fund</u> | | |
| Libraries | \$ | 306,196 |
| Other Charges | | 34,858 |
| Transfers Out | | 2,000 |
| Total Library Fund | \$ | 343,054 |
| <u>Solid Waste/Sanitation Fund</u> | | |
| Sanitation Education/Information | \$ | 2,000 |
| Convenience Centers | | 249,326 |
| Transfer Stations | | 1,030,656 |
| Post closure Care Cost | | 12,000 |
| Other Charges | | 83,045 |
| Transfers Out | | 153,803 |
| Total Solid Waste/Sanitation Fund | \$ | 1,530,830 |
| <u>Local Purpose(Rural Fire) Fund</u> | | |
| Fire Prevention & Control | \$ | 503,600 |
| Other Charges | | - |
| Total Local Purpose (Rural Fire) Fund | \$ | 503,600 |
| <u>Drug Control Fund</u> | | |
| Drug Enforcement | \$ | 60,245 |
| Other Charges | | 250 |
| Total Drug Control Fund | \$ | 60,495 |
| <u>Highway/Public Works Fund</u> | | |
| Administration | \$ | 306,994 |
| Highway & Bridge Maintenance | | 820,408 |
| Operation & Maintenance of Equipment | | 388,379 |
| Quarry Operations | | 302,899 |
| Other Charges | | 210,197 |
| Capital Outlay | | 813,232 |
| Principal on Debt | | 50,763 |

| | | |
|------------------------------------|----|------------|
| Interest on Debt | | 9,505 |
| Transfers Out | | 3,803 |
| Total Highway/Public Works Fund | \$ | 2,906,180 |
| General Debt Service Fund | | |
| General Government Debt Service | \$ | 2,306,488 |
| Total General Debt Service Fund | \$ | 2,306,488 |
| Education Debt Service Fund | | |
| Education Debt Service | \$ | 3,157,182 |
| Transfers Out | | - |
| Total Education Debt Service Fund | \$ | 3,157,182 |
| General Purpose School Fund | | |
| Instruction | | |
| Regular Instruction | \$ | 20,443,606 |
| Alternative School | | 224,841 |
| Special Education | | 3,892,531 |
| Vocational Education | | 1,382,070 |
| Student Body Education | | 125,341 |
| Adult Education | | - |
| Support Services | | |
| Attendance | | 207,287 |
| Health Services | | 401,975 |
| Other Support Services | | 1,298,869 |
| Regular Instruction | | 111,654 |
| Special Education | | 369,814 |
| Vocational Education | | 66,320 |
| Adult Education | | - |
| Board of Education | | 1,135,019 |
| Director of Schools | | 411,325 |
| Office of the Principal | | 2,249,023 |
| Human Resources | | 112,840 |
| Operation of the Plant | | 3,724,327 |
| Maintenance of Plant | | 1,457,169 |
| Transportation | | 2,345,181 |
| Central and Other | | 578,892 |
| Non-Instructional Services | | |
| Community Services | | 305,180 |
| Early Childhood Education | | 1,362,852 |
| Capital Outlay | | 100,000 |
| Debt Service | | 738,574 |
| Transfers Out | | - |
| Total General Purpose School Fund | \$ | 43,044,695 |

Central Cafeteria Fund

Non-Instructional Services

| | | |
|------------------------------|----|-----------|
| Food Service | \$ | 3,541,360 |
| <hr/> | | |
| Total Central Cafeteria Fund | \$ | 3,541,360 |

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, 2013. 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 2013-14 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, 2014.

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

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

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


SECTION 10. BE IT FURTHER RESOLVED that the delinquent County Property taxes for the year 2011 and prior years and the interest and penalty thereon collected during the year ending June 30, 2014 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2012. 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, December 5, 2011 & April 15, 2013, 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.

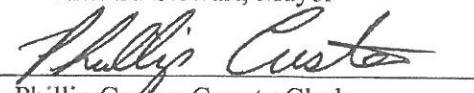
SECTION 12. BE IT FURTHER RESOLVED that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and shall be of no effect at the end of the year at June 30, 2014.

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 1st day of August, 2013.

APPROVED: 
Richard Stewart, Mayor

APPROVED: 
Eddie Clark
Chair of Commission

ATTEST: 
Phillip Custer, County Clerk

Resolution Sponsored by: Clark & Eldridge
Motion to Adopt: Stines Second: Ebey
Votes: Ayes 11 Nays: 3 Declaration: Approved

CLERK'S CERTIFICATE




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

RESOLUTION 8b-080113 FIXING THE TAX LEVY IN FRANKLIN COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2013

This resolution was adopted at a Special Called meeting of the Franklin County Board of Commissioners on August 1, 2013 and is recorded on file in my office in Commissioners Minute Book 26.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 7th day of August 2013.




Phillip Custer, County Clerk
of Franklin County, Tennessee

RESOLUTION # 8b-080113

**RESOLUTION FIXING THE TAX LEVY IN
FRANKLIN COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2013**

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 July, 2013, that the combined property tax rate for Franklin County, Tennessee for the fiscal year beginning July 1, 2013 shall be \$2.4452 inside the cities of Winchester and Tullahoma and the town of Sewanee, \$2.5995 within the remaining cities, and \$2.6736 outside on each \$100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

| Fund | Outside Cities | Cities Except Sewanee, Winchester, Tullahoma | Sewanee, Winchester and Tullahoma |
|--------------------------------|-------------------|----------------------------------------------------------|--------------------------------------------|
| General | \$0.9714 | \$0.9714 | \$0.9714 |
| Library | 0.0322 | 0.0322 | 0.0322 |
| Solid Waste/Sanitation | 0.1543 | 0.1543 | 0.0000 |
| Local Purpose Tax (Rural Fire) | 0.0741 | 0.0000 | 0.0000 |
| Highway/Public Works | 0.0629 | 0.0629 | 0.0629 |
| General Purpose School | 1.0765 | 1.0765 | 1.0765 |
| General Debt Service | 0.1423 | 0.1423 | 0.1423 |
| Education Debt Service | 0.1599 | 0.1599 | 0.1599 |
| Total | \$2.6736 | \$2.5995 | \$2.4452 |

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

SECTION 3. BE IT FURTHER RESOLVED that the first \$3,930,600 of the local option sales tax shall be allocated to the General Purpose School Fund and any additional collections shall be allocated to the Education Debt Service Fund. The local option sales tax paid by the state to the Trustee in July shall be deemed revenue of the prior year and shall be allocated according to the prior budget. This resolution allocates local option sales taxes paid by the state to the Trustee for the twelve consecutive months beginning with August 2013.

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 (4) cents of the property tax allocated be distributed for road projects within the four (4) Road Districts based on highway miles per district.

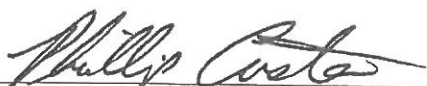
SECTION 10. BE IT FURTHER RESOLVED that all resolutions of the Board of County Commissioners of Franklin County, Tennessee, which are in conflict with this resolution are hereby repealed.

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 1st day of August, 2013.

APPROVED: 
Richard Stewart, County Mayor

APPROVED: 
Eddie Clark, Chair of Commission

ATTEST: 
Phillip Custer, County Clerk

RESOLUTION SPONSORED BY: Clark & Eldridge

MOTION TO ADOPT: Stines SECOND BY Ebey

VOTES: AYES 14 NAYS 0 DECLARATION: Approved

Franklin County, Tennessee
 Budget Summary
 FY 2013-14

Schedule A - 1

| Fund | Beginning Fund Balance (Spendable) | Revenues | Debt Proceeds | Transfers In | (Est. Rev + Debt Proceeds + Transfers In) Total Estimated Receipts | (Est. Receipts + Beg Fund Balance) Available Funds | Expenditures | Transfers Out | (Expenditures + Transfers Out) Appropriations | (Est. Receipts - Appropriations) Increase / Decrease | End Fund Balance |
|---------------------------------|------------------------------------|---------------|---------------|--------------|--------------------------------------------------------------------|----------------------------------------------------|---------------|---------------|-----------------------------------------------|------------------------------------------------------|------------------|
| 101 General | \$ 1,161,424 | \$ 15,284,073 | \$ - | \$ 159,606 | \$ 15,443,679 | \$ 16,605,103 | \$ 14,557,545 | \$ 1,085,309 | \$ 15,642,854 | \$ (199,175) | \$ 962,248 |
| 112 Courthouse Jail Maintenance | \$ 20,281 | 150,000 | - | - | 150,000 | 170,281 | 1,799 | 155,000 | 156,799 | (6,799) | 13,482 |
| 115 Library Fund | \$ 211,046 | 341,373 | - | - | 341,373 | 552,419 | 341,054 | 2,000 | 343,054 | (1,681) | 209,366 |
| 116 Solid Waste/Sanitation | \$ 215,336 | 1,299,759 | - | 150,000 | 1,449,759 | 1,665,095 | 1,377,027 | 153,803 | 1,530,830 | (81,071) | 134,265 |
| 120 Local Purpose Tax | \$ 104,771 | 497,501 | - | - | 497,501 | 602,272 | 503,600 | - | 503,600 | (6,099) | 98,671 |
| 122 Drug Control | \$ 42,825 | 37,100 | - | - | 37,100 | 79,925 | 60,495 | - | 60,495 | (23,395) | 19,430 |
| 131 Highway/Public Works | \$ 696,387 | 2,641,298 | - | 12,000 | 2,653,298 | 3,349,695 | 2,902,377 | 3,803 | 2,906,180 | (252,882) | 443,515 |
| 141 School General Fund | \$ 4,046,185 | 41,805,588 | - | - | 41,805,588 | 45,851,773 | 44,044,692 | - | 44,044,692 | (2,239,104) | 1,807,081 |
| 143 School Cafeteria Fund | \$ 1,802,715 | 3,499,360 | - | - | 3,499,360 | 354,130 | 3,541,360 | - | 3,541,360 | (42,000) | 1,760,714 |
| 151 General Debt Service | \$ 902,571 | 1,353,294 | - | 1,078,309 | 2,431,603 | 3,334,174 | 2,306,488 | - | 2,306,488 | 125,115 | 1,027,687 |
| 156 Education Debt Service | \$ 2,919,210 | 2,980,545 | - | - | 2,980,545 | 5,899,755 | 3,156,954 | - | 3,157,182 | (176,637) | 2,742,574 |
| Totals | \$ 12,122,761 | \$ 69,889,891 | \$ - | \$ 1,399,915 | \$ 71,289,806 | \$ 78,464,622 | \$ 72,793,391 | \$ 1,399,915 | \$ 74,193,534 | \$ (2,903,728) | \$ 9,219,033 |

| | Principal | Interest | Debt Service | | Principal | Interest | Debt Service |
|------------------------------|--------------|--------------|---------------|------------------------------|---------------|--------------|---------------|
| Fund: General | | | | Fund: Educ Debt Service | | | |
| Schedule of Outstanding Debt | \$ 247,365 | \$ 31,306 | \$ 278,671 | Schedule of Outstanding Debt | \$ 17,664,650 | \$ 2,624,879 | \$ 20,289,529 |
| Less Budgeted Debt Payments | 107,458 | 13,231 | 120,689 | Less Budgeted Debt Payments | 2,568,400 | 532,032 | 3,100,432 |
| Difference | \$ 139,907 | \$ 18,075 | \$ 157,982 | Difference | \$ 15,096,250 | \$ 2,092,847 | \$ 17,189,097 |
| Fund: Highway | | | | Fund: General Purpose School | | | |
| Schedule of Outstanding Debt | \$ 214,367 | \$ 55,421 | \$ 269,788 | Schedule of Outstanding Debt | \$ 881,727 | \$ 86,498 | \$ 968,225 |
| Less Budgeted Debt Payments | 50,761 | 9,505 | 60,266 | Less Budgeted Debt Payments | 204,474 | 23,776 | 228,250 |
| Difference | \$ 163,605 | \$ 45,916 | \$ 209,522 | Difference | \$ 677,253 | \$ 62,722 | \$ 739,975 |
| Fund: Gen Debt Service | | | | Fund: | | | |
| Schedule of Outstanding Debt | \$ 9,221,014 | \$ 2,608,749 | \$ 11,829,763 | Schedule of Outstanding Debt | \$ - | \$ - | \$ - |
| Less Budgeted Debt Payments | 1,921,093 | 355,895 | 2,276,988 | Less Budgeted Debt Payments | - | - | - |
| Difference | \$ 7,299,921 | \$ 2,252,854 | \$ 9,552,775 | Difference | \$ - | \$ - | \$ - |

Franklin County, Tennessee
 Statement of Estimated Revenue from Current Property Taxes
 2013 Assessments Based upon Estimated Assessed Value of:

Statement B - 1

Presented to Finance Committee 5/13/13
 Represents a recommended rate of \$0.05 tax
 increase for the SRO Program

| | | |
|----|---------------|----------------------|
| \$ | 874,307,109 | Common Rate |
| \$ | 611,391,995 | Solid Waste |
| \$ | 470,683,843 | Rural Fire |
| \$ | 1,956,382,947 | Total Assessed Value |

| Fund | Proposed Tax Rate | Amount of Tax Levy | Reserve for Delinquency 3.50% | Net Estimated Collection of Taxes |
|--------------------------|----------------------|-----------------------|-------------------------------------|-----------------------------------------|
| County General | 0.9714 | 8,493,019 | 297,256 | 8,195,764 |
| Library | 0.0322 | 281,527 | 9,853 | 271,673 |
| Solid Waste/Sanitation * | 0.1543 | 943,378 | 33,018 | 910,360 |
| Local Purpose Tax ** | 0.0741 | 348,777 | 12,207 | 336,570 |
| Highway/Public Works | 0.0629 | 549,939 | 19,248 | 530,691 |
| General Purpose School | 1.0765 | 9,411,916 | 329,417 | 9,082,499 |
| General Debt Service | 0.1423 | 1,244,139 | 43,545 | 1,200,594 |
| Education Debt Service | 0.1599 | 1,398,017 | 48,931 | 1,349,086 |
| | \$2.6736/2.5995 | | | |
| Total | 2.4452 | \$ 22,670,712 | \$ 793,475 | \$ 21,877,237 |

| | | |
|----------------------------------------------------|-----------|-------------------------------------------------------|
| Total Outside Cities | \$ 2.6736 | |
| Total Cities Except Sewanee, Winchester, Tullahoma | 2.5995 | (Common Rate excluding Rural Fire Rate) |
| Total Sewanee, Winchester, Tullahoma | 2.4452 | (Common Rate excluding Solid Waste & Rural Fire Rate) |

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

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

| Value of Penny | 2013 | 2012 | Change in Value |
|--------------------|-----------|-----------|-----------------|
| Common Rate Value | \$ 84,371 | \$ 82,025 | \$ 2,346 |
| *Solid Waste Value | \$ 58,999 | \$ 58,591 | \$ 408 |
| **Rural Fire Value | \$ 45,421 | \$ 46,133 | \$ (712) |

| Tax Rate Compared PY | 2013 | 2012 | Increase |
|----------------------|-----------|-----------|----------|
| Common Rate | \$ 2.6736 | \$ 2.6736 | \$ - |
| Solid Waste Rate | \$ 2.5995 | \$ 2.5995 | \$ - |
| Rural Fire Rate | \$ 2.4452 | \$ 2.4452 | \$ - |

Local Option Sales Tax Analysis & Comparison

Estimated June 2013 (Received in July 2013)

| 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 | 107,974.53 | (1,214.71) | 106,759.82 | 106,759.82 | - |
| Winchester | 348,359.95 | (3,919.05) | 344,440.90 | 172,220.45 | 170,498.25 |
| Cowan | 14,435.85 | (162.40) | 14,273.45 | 7,136.72 | 7,065.36 |
| Decherd | 145,495.25 | (1,636.82) | 143,858.43 | 71,929.21 | 71,209.92 |
| Estill Springs | 23,676.86 | (266.36) | 23,410.50 | 11,705.25 | 11,588.20 |
| Huntland | 15,293.45 | (172.05) | 15,121.40 | 7,560.70 | 7,485.09 |
| Tullahoma | 2,667.37 | (30.01) | 2,637.36 | 1,318.68 | 1,305.49 |
| Total | 657,903.26 | (7,401.41) | 650,501.85 | 379,169.92 | 269,152.31 |

141 General School Tax Monthly Revenue Fiscal Comparison

| | | |
|------------|---------|-------------------------------------------------------|
| Jun-12 | 363,229 | *Note Franklin County received an additional \$539.09 |
| Jun-13 | 379,170 | |
| Over/Under | 15,941 | |

141 General School Tax Year to Date Revenue Fiscal Comparison

| | |
|-----------|-----------|
| 2011/13 | 4,262,844 |
| 2012/13 | 4,462,688 |
| Over/Uner | 199,843 |

2012/13 Sales Tax Appropriations

| | Appropriation | Collected | % Collected | Balance to Collect |
|----------------------------|---------------|-----------|-------------|--------------------|
| 141 General Schools | 3,930,600 | 3,930,600 | 100.00% | - |
| 156 Education Debt Service | - | 532,088 | | |

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 2013-2014

| Loan Name | Authorized & Unissued | Amount Outstanding at 6/30/13 | Payment Fund | Principal Due in FY 2013-14 | Interest Due in FY 2013-14 | Total Debt Service for FY 2013-14 |
|-------------------------------------------------------|-----------------------|-------------------------------|--------------|-----------------------------|----------------------------|-----------------------------------|
| GO Bonds | | | | | | |
| * Jail Refunding Bonds Series 2003 | | \$ - | Gen. Debt | \$ - | \$ - | \$ - |
| School Refund - Series 2011 | | 1,790,000.00 | Educ Debt | 870,000.00 | 53,200.00 | 923,200.00 |
| Judicial Cir Bonds -- Series 2010 | | 1,446,960.84 | Gen Debt | 19,157.95 | 59,687.13 | 78,845.08 |
| * Refunding School -- 2006 | | - | Educ Debt | - | - | - |
| * Refunding Hwy Prog -- 2006 | | - | Gen Debt | - | - | - |
| Judicial Center Bonds Series 2007 | | 4,710,000.00 | Gen Debt | 225,000.00 | 195,766.00 | 420,766.00 |
| School Capital Bonds -- Series 2008 | | 2,350,000.00 | Educ Debt | 175,000.00 | 94,878.00 | 269,878.00 |
| School FCHS Refund -- Series 2009 | | 11,330,000.00 | Educ Debt | 1,265,000.00 | 370,500.00 | 1,635,500.00 |
| **CON 12YR for HWY Land -- 2011 | | 148,533.16 | Highway | 11,880.33 | 7,240.99 | 19,121.32 |
| CON for Sheriff Litter Truck -- 2011 | | - | Co Gen | - | - | - |
| CON for ID Board Land -- 2010 | | 653,702.88 | Gen Debt | 60,335.06 | 29,751.94 | 90,087.00 |
| **Gen Debt % School, Hwy & Jail Refunding Series 2013 | | 1,935,350.00 | Gen Debt | 1,101,600.00 | 57,358.07 | 1,158,958.07 |
| **Educ Debt% School, Hwy & Jail Refunding Series 2013 | | 2,194,650.00 | Educ Debt | 258,400.00 | 13,454.23 | 271,854.23 |
| *** CON State-Aid Rd (Co Gen) 2013 | | 495,000.00 | Gen Debt | 495,000.00 | 9,333.00 | 504,333.00 |
| TOTAL GO BONDS | | \$ 26,954,196.88 | | \$ 4,481,373.34 | \$ 881,459.36 | \$ 5,372,542.70 |
| Revenue Bonds | | | | | | |
| Industrial Revenue Bonds (1979) | | \$ - | Gen Debt | \$ 20,000.00 | \$ 4,000.00 | \$ 24,000.00 |
| TOTAL REVENUE BONDS | | \$ 80,000.00 | | \$ 20,000.00 | \$ 4,000.00 | \$ 24,000.00 |
| Capital Leases | | | | | | |
| County Excel Light -- 2011 | | \$ - | Co Gen | \$ 41,861.88 | \$ 10,453.70 | \$ 52,315.58 |
| School Excel Light State -- 2010 (\$285K) | | 230,420.53 | GP School | 76,308.00 | 3,744.00 | 80,052.00 |
| School Excel Light State -- 2010 (\$581K) | | 434,995.00 | GP School | 53,741.55 | 20,031.57 | 73,773.12 |
| School Excel Light Grant -- 2010 (500K) | | 285,728.00 | GP School | 71,424.00 | 71,424.00 | 142,848.00 |
| Hwy Truck Lease -- 2010 | | 55,833.68 | Highway | 38,881.04 | 2,283.72 | 41,164.76 |
| TOTAL CAPITAL LEASES | | \$ 1,177,981.21 | | \$ 285,216.47 | \$ 36,492.99 | \$ 321,709.46 |

Debt Service by Fund

| | Principal | Interest | Total |
|-----------------------------|-----------------|---------------|-----------------|
| General Debt Service Fund | \$ 1,921,093.01 | \$ 355,896.14 | \$ 2,276,989.15 |
| Education Debt Service Fund | 2,568,400.00 | 532,032.23 | 3,100,432.23 |
| General Fund | 41,861.88 | 10,453.70 | 52,315.58 |
| Highway/Public Works Fund | 50,761.37 | 9,504.71 | 60,266.08 |
| School GP Fund | 204,473.55 | 23,715.57 | 228,249.12 |
| | \$ 4,786,589.81 | \$ 891,602.35 | \$ 5,718,252.16 |

Notes:

- * School & Highway 2005 and Jail 2003 - Refunded June 2013
- ** Refunding prorated between General Debt Service 81% and Education Debt Service 19%
- ***Co General issued 1 YR CON for Highway State-Aid Proj
- ****Sheriff's CON for Litter Truck matured 2012/13

Population

| | | |
|----------------|-----------|--------------|
| 1980 US Census | 34,725.00 | 4,877,203.00 |
| 2000 US Census | 39,270.00 | 5,889,283.00 |
| 2010 US Census | 41,052.00 | 6,345,105.00 |
| 2011 US Census | 40,772.00 | 6,456,243.00 |

Source: US Bureau of Census

Debt Service By Function

| | Principal | Interest | Total |
|----------------|-----------------|---------------|-----------------|
| Public Safety | \$ 244,157.95 | \$ 255,453.13 | \$ 499,611.08 |
| Education | 2,772,873.55 | 555,807.60 | 3,328,681.35 |
| Highway | 50,761.37 | 9,504.71 | 60,266.08 |
| Administration | 1,718,766.94 | 110,896.71 | 1,829,663.65 |
| | \$ 4,786,589.81 | \$ 931,662.35 | \$ 5,718,252.16 |

Per Capita Debt Ratios (6/30/12)

| | |
|----------------------------|----------|
| O/S Debt | \$608.30 |
| Gross Direct Debt | 807.93 |
| Net Direct Debt | 715.93 |
| Total Net Overlapping Debt | 76.93 |
| Overall Net Debt | 792.85 |

Debt Ratios (6/30/12)

| | Assessed Value | Est. Actual Value |
|-------------------------------|----------------|-------------------|
| O/S Debt To | 3.80% | 1.04% |
| Gross Direct Debt to | 3.80% | 1.04% |
| Net Direct Debt to | 3.37% | 92.00% |
| Total Net Overlapping Debt to | 36.00% | 10.00% |
| Overall Net Debt to | 3.73% | 1.02% |

Schedule of Budgeted Debt Payments
Fiscal Year 2013/14
Franklin County, TN

General Debt Service Fund # 151

| Date of Payment | Description | Principal | Interest | Total Payment | Bond Type |
|-----------------------|------------------------|---------------------|-------------------|---------------------|--------------------|
| Monthly | ID Board Land | \$ 60,335 | \$ 29,752 | \$ 90,087 | 12 YR Capital Note |
| 7/1/2013 | Industrial Rev | \$ - | \$ 2,000 | \$ 2,000 | Revenue Bond |
| 10/1/2013 | Judicial Ctr 07 Series | \$ - | \$ 97,883 | \$ 97,883 | GO Bond |
| 12/1/2013 | Hwy/Jail Ref 13 Series | \$ - | \$ 28,193 | \$ 28,193 | GO Bond |
| 1/1/2014 | Industrial Rev | \$ 20,000 | \$ 2,000 | \$ 22,000 | Revenue Bond |
| 4/1/2014 | Judicial Ctr 07 Series | \$ 225,000 | \$ 97,883 | \$ 322,883 | GO Bond |
| 5/8/2014 | Road 1YR CON 2013 | \$ 495,000 | \$ 9,333 | \$ 504,333 | 1 YR Capital Note |
| 5/21/2014 | Judicial Ctr 10 Series | \$ 19,158 | \$ 59,687 | \$ 78,845 | GO Bond |
| 6/1/2014 | Hwy/Jail Ref 13 Series | \$ 1,101,600 | \$ 29,165 | \$ 1,130,765 | GO Bond |
| Total Gen Debt | | \$ 1,921,093 | \$ 355,895 | \$ 2,276,988 | |

Education Debt Service Fund # 156

| Date of Payment | Description | Principal | Interest | Total Payment | Bond Type |
|------------------------|----------------------|---------------------|-------------------|---------------------|-----------|
| 9/1/2013 | School Refund 2011 | \$ - | \$ 26,600 | \$ 26,600 | GO Bond |
| 9/1/2013 | FCHS Refund 2009 | \$ - | \$ 185,250 | \$ 185,250 | GO Bond |
| 12/1/2013 | School Ref 13 Series | \$ - | \$ 6,613 | \$ 6,613 | GO Bond |
| 12/1/2013 | School Series 2008 | \$ - | \$ 47,439 | \$ 47,439 | GO Bond |
| 3/1/2014 | School Refund 2011 | \$ 870,000 | \$ 26,600 | \$ 896,600 | GO Bond |
| 3/1/2014 | FCHS Refund 2009 | \$ 1,265,000 | \$ 185,250 | \$ 1,450,250 | GO Bond |
| 6/1/2014 | School Ref 13 Series | \$ 258,400 | \$ 6,841 | \$ 265,241 | GO Bond |
| 6/1/2014 | School Series 2008 | \$ 175,000 | \$ 47,439 | \$ 222,439 | GO Bond |
| Total Educ Debt | | \$ 2,568,400 | \$ 532,032 | \$ 3,100,432 | |

GP Schools Fund # 141

| Date of Payment | Description | Principal | Interest | Total Payment | Bond Type |
|--------------------------|----------------------|-------------------|------------------|-------------------|---------------|
| Monthly | Excel Lighting Lease | \$ 79,308 | \$ 3,744 | \$ 83,052 | Capital Lease |
| Monthly | Excel Lighting Lease | \$ 71,424 | \$ - | \$ 71,424 | Capital Lease |
| 10/1/2013 | Excel Lighting Lease | \$ 26,555 | \$ 10,331 | \$ 36,887 | Capital Lease |
| 4/1/2014 | Excel Lighting Lease | \$ 27,186 | \$ 9,700 | \$ 36,887 | Capital Lease |
| Total Gen Schools | | \$ 204,474 | \$ 23,776 | \$ 228,249 | |

Schedule of Budgeted Debt Payments
Fiscal Year 2013/14
Franklin County, TN

Co General Fund # 101

| Date of Payment | Description | Principal | Interest | Total Payment | Bond Type |
|-------------------------|----------------------|-------------------|------------------|-------------------|-----------------|
| Monthly | Tele-Security Lease | \$ 65,596 | \$ 2,778 | \$ 68,374 | Operating Lease |
| 7/3/2013 | Excel Lighting Lease | \$ 20,685 | \$ 5,472 | \$ 26,158 | Capital Lease |
| 1/13/2014 | Excel Lighting Lease | \$ 21,177 | \$ 4,981 | \$ 26,158 | Capital Lease |
| Total Co General | | \$ 107,458 | \$ 13,232 | \$ 120,690 | |

Highway Fund # 131

| Date of Payment | Description | Principal | Interest | Total Payment | Bond Type |
|----------------------|-------------|------------------|-----------------|------------------|--------------------|
| Monthly | Truck Lease | \$ 38,881 | \$ 2,264 | \$ 41,145 | Capital Lease |
| 2/1/2014 | Quarry Land | \$ 11,880 | \$ 7,241 | \$ 19,121 | 12 Yr Capital Note |
| Total Highway | | \$ 50,761 | \$ 9,505 | \$ 60,266 | |

Fund Summary by Category/Department
Fiscal Year 2013/14

| | | 2011-2012 | 2012-2013 | 2012-2013 | 2013-2014 |
|-------------------------------------------------------|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| | | Actual | Original BG | Estimated | Budgeted |
| 101 | County General Revenues | | | | |
| 40000 | Local Taxes | \$ 7,867,685 | \$ 8,782,691 | \$ 8,880,579 | \$ 9,693,067 |
| 41000 | Licenses & Permits | 63,433 | 61,830 | 70,382 | 68,000 |
| 42000 | Fines, Forfeitures & Penalties | 184,672 | 196,144 | 173,096 | 179,779 |
| 43000 | Charges for Current Services | 246,748 | 239,800 | 257,915 | 211,034 |
| 44000 | Other Local Revenues | 135,253 | 78,350 | 116,602 | 127,750 |
| 45000 | Fees Received from County Officials | 1,748,590 | 1,758,715 | 1,748,809 | 1,693,591 |
| 46000 | State of Tennessee | 2,675,068 | 2,231,021 | 2,499,022 | 3,045,673 |
| 47000 | Federal Government | 789,237 | 1,090,093 | 1,197,328 | 376,032 |
| 48000 | Other Government & Citizens | 296,283 | 313,700 | 509,987 | 311,000 |
| 49000 | Other Sources | 115,375 | 59,606 | 634,606 | 159,606 |
| Total Co General Fund Revenue Category Summary | | \$ 14,122,344 | \$ 14,811,949 | \$ 16,088,327 | \$ 15,865,532 |
| 101 | County General Expenditures | | | | |
| | General Government | | | | |
| 51100 | County Commission | \$ 256,671 | \$ 290,964 | \$ 360,847 | \$ 285,317 |
| 51220 | Beer Board | 417 | 525 | 426 | 475 |
| 51300 | County Mayor | 164,711 | 172,810 | 156,171 | 153,415 |
| 51400 | County Attorney | 9,023 | 9,025 | 8,500 | 10,225 |
| 51500 | Election Commission | 203,617 | 297,265 | 282,803 | 229,889 |
| 51600 | Register of Deeds | 301,519 | 310,930 | 304,821 | 316,064 |
| 51720 | Planning | 138,556 | 146,973 | 140,732 | 147,456 |
| 51800 | County Buildings | 1,193,049 | 846,595 | 871,128 | 1,181,518 |
| 51900 | Other General Administration - IT | 10,024 | 15,950 | 9,624 | 68,933 |
| | Finance | | | | |
| 52300 | Property Assessor | 452,302 | 476,307 | 421,607 | 482,861 |
| 52400 | County Trustee | 283,868 | 289,854 | 288,309 | 295,156 |
| 52500 | County Clerk | 492,784 | 519,872 | 511,669 | 529,008 |
| 52900 | Finance Department | 617,993 | 649,494 | 635,484 | 646,504 |
| | Administration of Justice | | | | |
| 53100 | Circuit Court | 840,567 | 887,010 | 851,904 | 884,622 |
| 53300 | General Sessions Court | 279,424 | 288,703 | 286,886 | 295,613 |
| 53330 | Drug Court Program | 61,469 | 58,008 | 57,955 | 58,140 |
| 53400 | Chancery Court | 179,882 | 182,604 | 186,596 | 197,241 |
| 53500 | Juvenile Court | 118,720 | 122,590 | 121,881 | 123,816 |
| 53700 | Judicial Commissioners | 115,751 | 123,590 | 116,708 | 125,342 |
| 53900 | Other Administration of Justice | 11,550 | 20,000 | 18,000 | 20,000 |
| 53910 | Probation Services | 90,699 | 114,434 | 104,542 | 115,326 |

Fund Summary by Category/Department
Fiscal Year 2013/14

| | | 2011-2012 | 2012-2013 | 2012-2013 | 2013-2014 |
|--------------------------------------------------|-------------------------------------------|----------------------|----------------------|----------------------|----------------------|
| | | Actual | Original BG | Estimated | Budgeted |
| Public Safety | | | | | |
| 54110 | Sheriff's Department | 3,054,691 | 3,039,200 | 3,335,348 | 3,412,665 |
| 54160 | Administration of the Sex Offender | 18,635 | 20,489 | 17,452 | 20,489 |
| 54210 | Jail | 1,741,702 | 1,787,879 | 1,848,077 | 1,696,161 |
| 54230 | Community Reentry Program | 348,665 | 863,710 | 583,107 | 309,682 |
| 54240 | Juvenile Services | 13,969 | 18,000 | 25,000 | 23,000 |
| 54410 | Civil Defense | 149,207 | 146,740 | 137,928 | 148,758 |
| 54420 | Rescue Squad | 25,309 | 44,920 | 43,341 | 30,000 |
| 54490 | Consolidated Communications | 781,221 | 828,714 | 807,211 | 857,770 |
| 54610 | County Coroner | 31,801 | 31,500 | 36,200 | 31,500 |
| 54710 | Public Safety Grants | 202,533 | 169,374 | 257,032 | - |
| Public Health & Welfare | | | | | |
| 55110 | Local Health Center | 34,365 | 37,764 | 36,606 | 43,526 |
| 55120 | Rabies & Animal Control | 218,085 | 232,188 | 203,724 | 239,483 |
| 55180 | Children's Special Services | - | - | - | - |
| 55190 | Other Local Health Services | 129,198 | 156,614 | 121,672 | 153,238 |
| 55310 | Regional Mental Health Center | - | - | - | - |
| 55390 | Appropriation to State | 30,646 | 30,646 | 30,646 | 30,646 |
| 55510 | General Welfare Assistance | 17,775 | 17,775 | 17,775 | 17,775 |
| 55731 | Litter Control | 74,198 | 80,991 | 97,430 | 84,164 |
| 55900 | Other Public Health & Welfare | 1,805 | 169 | 169 | - |
| Social, Cultural & Recreational | | | | | |
| 56300 | Senior Citizen's Assistance | 25,071 | 57,550 | 138,266 | 157,350 |
| 56700 | Parks and Fair Boards | 23,930 | 29,029 | 24,714 | 29,029 |
| Agricultural & Natural Resources | | | | | |
| 57100 | Agriculture Extension | 81,296 | 101,694 | 67,548 | 102,217 |
| 57500 | Soil Conservation | 76,055 | 77,735 | 77,535 | 79,075 |
| Other Operations | | | | | |
| 58120 | Industrial Development | 37,498 | - | 48,768 | 34,221 |
| 58190 | Other Economic & Community Development | 214,364 | 144,628 | 509,973 | 144,628 |
| 58300 | Veterans Services | 17,609 | 18,072 | 18,612 | 18,484 |
| 58400 | Other Charges | 514,593 | 590,383 | 515,674 | 726,765 |
| 58500 | Contributions to Agencies | - | - | - | - |
| 58802 | ARRA GRANT # 2 - Drug Court | 660 | - | - | - |
| 58804 | ARRA GRANT # 4 - Community Reentry | - | - | - | - |
| 58805 | ARRA GRANT # 5 - Community Reentry | 56,509 | - | - | - |
| 58806 | ARRA GRANT # 6 - 12TH District Drug Court | - | - | - | - |
| 90000 | Capital Projects | - | - | 685,987 | - |
| 99100 | Transfers Out | 444,902 | 293,330 | 384,755 | 1,085,309 |
| Total General Fund Department Exp Summary | | \$ 14,188,887 | \$ 14,642,596 | \$ 15,807,146 | \$ 15,642,855 |

Fund Summary by Category/Department
Fiscal Year 2013/14

| | | 2011-2012 Actual | 2012-2013 Original BG | 2012-2013 Estimated | 2013-2014 Budgeted |
|-----------------------------------------------------|-----------------------------------------------|---------------------|--------------------------|------------------------|-----------------------|
| 112 | Crthouse/Jail Maint. Fund Revenues | | | | |
| 40000 | Local Taxes | \$ 166,261 | \$ 168,000 | \$ 158,000 | \$ 150,000 |
| Total Crthouse Fund Revenue Category Summary | | \$ 166,261 | \$ 168,000 | \$ 158,000 | \$ 150,000 |
| 112 | Crthouse/Jail Maintenance Expenditures | | | | |
| 58400 | Other Charges | \$ 1,643 | \$ 1,685 | \$ 1,835 | \$ 1,799 |
| 99100 | Transfers Out | 150,000 | 170,000 | 170,000 | 155,000 |
| Total Crthouse/Jail Fund Dept Exp Summary | | \$ 151,643 | \$ 171,685 | \$ 171,835 | \$ 156,799 |

| | | | | | |
|----------------------------------------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|
| 115 | Library Revenues | | | | |
| 40000 | Local Taxes | \$ 266,640 | \$ 275,769 | \$ 282,613 | \$ 288,378 |
| 41000 | Licenses & Permits | 1,244 | 931 | 1,263 | 1,230 |
| 43000 | Charges for Current Services | 18,706 | 18,000 | 19,000 | 18,000 |
| 44000 | Other Local Revenues | 2,906 | 3,165 | 3,383 | 3,165 |
| 46000 | State of Tennessee | 1,940 | - | 1,050 | - |
| 48000 | Other Government & Citizens | 30,519 | 30,400 | 31,600 | 30,600 |
| 49000 | Other Sources | - | - | - | - |
| Total Library Fund Revenue Category Summary | | \$ 321,955 | \$ 328,265 | \$ 338,909 | \$ 341,373 |
| 115 | Library Expenditures | | | | |
| 56500 | Libraries | \$ 244,961 | \$ 278,140 | \$ 228,831 | \$ 306,196 |
| 58400 | Other Charges | 28,541 | 32,461 | 30,965 | 34,858 |
| 99100 | Transfers Out | - | 2,000 | 2,000 | 2,000 |
| Total Library Fund Department Exp Summary | | \$ 273,502 | \$ 312,600 | \$ 261,796 | \$ 343,054 |

Fund Summary by Category/Department
Fiscal Year 2013/14

| | | 2011-2012 | 2012-2013 | 2012-2013 | 2013-2014 |
|------------------------------------------------------|-------------------------------------------------|---------------------|---------------------|---------------------|---------------------|
| | | Actual | Original BG | Estimated | Budgeted |
| 116 | Solid Waste Fund Revenue | | | | |
| 40000 | Local Taxes | \$ 938,615 | \$ 958,624 | \$ 952,464 | \$ 967,559 |
| 41000 | Licenses & Permits | 6,232 | 6,200 | 6,147 | 6,200 |
| 43000 | Charges for Current Services | 23,995 | 25,500 | 25,000 | 25,000 |
| 44000 | Other Local Revenues | 326,172 | 320,000 | 290,605 | 276,000 |
| 46000 | State of Tennessee | 25,562 | 25,000 | 25,000 | 25,000 |
| 47000 | Federal Government | - | - | - | - |
| 49000 | Other Sources | - | - | 80,000 | 150,000 |
| Total Solid Waste Fund Rev Category Summary | | \$ 1,320,576 | \$ 1,335,324 | \$ 1,379,216 | \$ 1,449,759 |
| 116 | Solid Waste/Sanitation Fund Expenditures | | | | |
| 55720 | Sanitation Education/Information | \$ 945 | \$ 2,000 | \$ 590 | \$ 2,000 |
| 55732 | Convenience Centers | 241,338 | 237,326 | 232,340 | 249,326 |
| 55733 | Transfer Stations | 1,085,319 | 1,183,381 | 1,058,489 | 1,030,656 |
| 55770 | Post-Closure Care Cost | 11,000 | 12,000 | 12,000 | 12,000 |
| 58400 | Other Charges | 76,821 | 74,802 | 82,569 | 83,045 |
| 99100 | Transfers Out | 3,803 | 3,803 | 83,803 | 153,803 |
| Total Solid Waste Fund Department Exp Summary | | \$ 1,419,226 | \$ 1,513,312 | \$ 1,469,791 | \$ 1,530,830 |

| | | | | | |
|------------------------------------------------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 120 | Local Purpose Fund Revenue | | | | |
| 40000 | Local Taxes | \$ 496,564 | \$ 455,704 | \$ 454,661 | \$ 474,101 |
| 41000 | Licenses & Permits | 23,386 | 23,875 | 23,150 | 23,400 |
| 48000 | Other Government & Citizens | - | - | - | - |
| Total Local Purpose Fund Rev Category Summary | | \$ 519,950 | \$ 479,579 | \$ 477,811 | \$ 497,501 |
| 120 | Local Purpose(Rural Fire) Fund | | | | |
| 54310 | Fire Prevention & Control | \$ 493,441 | \$ 503,600 | \$ 506,354 | \$ 503,600 |
| 58400 | Other Charges | - | - | - | - |
| Total Local Purpose Fund Dept Exp Summary | | \$ 493,441 | \$ 503,600 | \$ 506,354 | \$ 503,600 |

Fund Summary by Category/Department
Fiscal Year 2013/14

| | | 2011-2012 | 2012-2013 | 2012-2013 | 2013-2014 |
|-------------------------------------------------|--------------------------------|------------------|------------------|------------------|------------------|
| | | Actual | Original BG | Estimated | Budgeted |
| 122 | Drug Fund Revenues | | | | |
| 42000 | Fines, Forfeitures & Penalties | \$ 32,327 | \$ 28,800 | \$ 40,442 | \$ 31,400 |
| 43000 | Charges for Current Services | 175 | 500 | 50 | 500 |
| 44000 | Other Local Revenues | 12,146 | 8,000 | 4,265 | 5,200 |
| 46000 | State of Tennessee | - | - | - | - |
| 47000 | Federal Government | 7,245 | 9,695 | 9,246 | - |
| 48000 | Other Government & Citizens | 850 | 1,500 | 1,700 | - |
| 49000 | Other Sources | - | - | - | - |
| Total Drug Fund Revenue Category Summary | | \$ 52,743 | \$ 48,495 | \$ 55,703 | \$ 37,100 |
| 122 | Drug Control Fund | | | | |
| 54150 | Drug Enforcement | \$ 43,598 | \$ 60,245 | \$ 56,416 | \$ 60,245 |
| 58400 | Other Charges | 251 | 400 | 650 | 250 |
| Total Drug Control Fund Dept Exp Summary | | \$ 43,849 | \$ 60,645 | \$ 57,066 | \$ 60,495 |

| | | | | | |
|----------------------------------------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|
| 131 | Highway Fund Revenues | | | | |
| 40000 | Local Taxes | \$ 391,290 | \$ 421,776 | \$ 420,482 | \$ 596,092 |
| 41000 | Licenses & Permits | 1,652 | 1,585 | 1,672 | 1,650 |
| 43000 | Charges for Current Services | 3,002 | 2,000 | 400 | 1,500 |
| 44000 | Other Local Revenues | 19,286 | 26,200 | 7,113 | 18,700 |
| 46000 | State of Tennessee | 2,106,177 | 1,927,480 | 1,905,580 | 2,023,356 |
| 47000 | Federal Government | 266,488 | - | - | - |
| 49000 | Other Sources | 190,645 | 12,000 | 63,880 | 12,000 |
| Total Highway Fund Revenue Category Summary | | \$ 2,978,540 | \$ 2,391,041 | \$ 2,399,127 | \$ 2,653,298 |
| 131 | Highway Fund Expenditures | | | | |
| 61000 | Administration | \$ 287,316 | \$ 318,052 | \$ 288,311 | \$ 306,994 |
| 62000 | Highway & Bridge Maintenance | 763,613 | 854,482 | 668,251 | 820,408 |
| 63100 | Operation & Maintenance of Equipment | 303,880 | 391,023 | 323,286 | 388,379 |
| 63400 | Quarry Operations | 220,993 | 287,422 | 235,422 | 302,899 |
| 65000 | Other Charges | 167,644 | 240,297 | 167,754 | 210,197 |

Fund Summary by Category/Department
Fiscal Year 2013/14

| | 2011-2012 Actual | 2012-2013 Original BG | 2012-2013 Estimated | 2013-2014 Budgeted |
|--------------------------------------------------|---------------------|--------------------------|------------------------|-----------------------|
| 68000 Capital Outlay | 669,477 | 263,500 | 387,856 | 813,232 |
| 82100 Principal on Debt | 52,558 | 48,407 | 48,407 | 50,763 |
| 82200 Interest on Debt | 7,708 | 11,859 | 11,860 | 9,505 |
| 99100 Transfers Out | 403,803 | 203,803 | 203,803 | 3,803 |
| Total Highway Fund Department Exp Summary | \$ 2,876,992 | \$ 2,618,846 | \$ 2,334,949 | \$ 2,906,180 |

| | | | | |
|----------------------------------------------------|---------------------|---------------------|---------------------|---------------------|
| 151 General Debt Service Fund Revenues | | | | |
| 40000 Local Taxes | \$ 974,869 | \$ 1,028,633 | \$ 1,032,326 | \$ 1,349,094 |
| 41000 Licenses & Permits | 4,131 | 4,200 | 4,187 | 4,200 |
| 44000 Other Local Revenues | - | - | - | - |
| 49000 Other Sources | 981,257 | 651,330 | 2,482,670 | 1,078,309 |
| Total Gen Debt Service Rev Category Summary | \$ 1,960,257 | \$ 1,684,163 | \$ 3,519,183 | \$ 2,431,603 |
| 151 General Government Debt Service | | | | |
| 82100 Prinicipal on Debt | \$ 1,327,456 | \$ 1,368,942 | \$ 1,406,148 | \$ 1,921,093 |
| 82200 Interest on Debt | 452,841 | 403,950 | 359,245 | 355,895 |
| 82300 Other Debt Charges | 19,243 | 29,500 | 31,507 | 29,500 |
| 99000 Other Uses | - | - | 1,821,341 | - |
| Total General Debt Service Fund Exp Summary | \$ 1,799,540 | \$ 1,802,392 | \$ 3,618,241 | \$ 2,306,488 |

| | | | | |
|-----------------------------------------------------|---------------------|---------------------|---------------------|---------------------|
| 156 Education Debt Service Fund Revenues | | | | |
| 40000 Local Taxes | \$ 2,333,656 | \$ 2,720,255 | \$ 2,895,683 | \$ 2,462,919 |
| 41000 Licenses & Permits | 7,278 | 8,823 | 8,027 | 7,626 |
| 44000 Other Local Revenues | - | - | - | - |
| 48000 Other Government & Citizens | 760,000 | 510,000 | 510,000 | 510,000 |
| 49000 Other Sources | 3,584,324 | - | 2,261,040 | - |
| Total Educ Debt Service Rev Category Summary | \$ 6,685,258 | \$ 3,239,078 | \$ 5,674,750 | \$ 2,980,545 |

Fund Summary by Category/Department
Fiscal Year 2013/14

| | | 2011-2012 | 2012-2013 | 2012-2013 | 2013-2014 |
|-------------------------------------------------|--------------------------------------------|---------------------|---------------------|---------------------|---------------------|
| | | Actual | Original BG | Estimated | Budgeted |
| 156 | Education Debt Service Expenditures | | | | |
| 82100 | Principial on Debt | \$ 2,400,000 | \$ 2,480,000 | \$ 2,480,000 | \$ 2,568,400 |
| 82200 | Interest on Debt | 836,242 | 685,948 | 685,948 | 532,032 |
| 82300 | Other Debt Charges | 58,939 | 56,000 | 58,983 | 56,750 |
| 99000 | Other Uses | 3,559,708 | - | 2,248,529 | - |
| Total Educ Debt Service Fund Exp Summary | | \$ 6,854,889 | \$ 3,221,948 | \$ 5,473,459 | \$ 3,157,182 |

| | | 2011-2012 | 2012-2013 | 2012-2013 | 2013-2014 |
|---------------------------------------------------|-----------------------------------------|----------------------|----------------------|----------------------|----------------------|
| | | Actual | Original Budget | Estimated | Budgeted |
| 141 | School General Fund Revenues | | | | |
| 40000 | Local Taxes | \$ 13,530,162 | \$ 13,520,716 | \$ 13,514,216 | \$ 13,528,099 |
| 41000 | Licenses & Permits | 47,392 | 42,800 | 43,800 | 43,800 |
| 43000 | Charges for Current Services | 268,115 | 264,397 | 264,397 | 264,397 |
| 44000 | Other Local Revenue | 461,726 | 443,312 | 443,516 | 266,926 |
| 46000 | State of Tennessee | 27,286,223 | 27,898,850 | 27,899,150 | 27,524,526 |
| 47000 | Federal Government | 433,460 | 522,210 | 517,925 | 177,840 |
| 48000 | Other Government & Citizens | - | - | - | - |
| 49000 | Other Sources | 184,520 | 200,000 | 200,000 | - |
| Total School Gen Fund Rev Category Summary | | \$ 42,211,598 | \$ 42,892,285 | \$ 42,883,004 | \$ 41,805,588 |
| 141 | School General Fund Expenditures | | | | |
| | Instruction | | | | |
| 71100 | Regular Instruction | \$ 19,108,122 | \$ 20,035,748 | \$ 19,461,658 | \$ 20,443,606 |
| 71150 | Alternative School | 200,974 | 221,229 | 219,691 | 224,841 |
| 71200 | Special Education Program | 3,636,607 | 3,884,627 | 3,877,325 | 3,892,531 |
| 71300 | Vocational Education Program | 1,412,109 | 1,400,142 | 1,328,186 | 1,382,070 |
| 71400 | Student Body Education Prog | 114,054 | 131,265 | 131,265 | 125,341 |
| 71600 | Adult Educ Program | 14,487 | 6,989 | 6,989 | - |

Fund Summary by Category/Department
Fiscal Year 2013/14

| | | 2011-2012 | 2012-2013 | 2012-2013 | 2013-2014 |
|------------------------------------------|---------------------------|----------------------|----------------------|----------------------|----------------------|
| | | Actual | Original BG | Estimated | Budgeted |
| Support | | | | | |
| 72110 | Attendance | \$ 196,977 | \$ 210,906 | \$ 203,173 | \$ 207,287 |
| 72120 | Health Services | 347,172 | 391,290 | 387,284 | 401,975 |
| 72130 | Other Support Services | 1,108,570 | 1,308,338 | 1,282,337 | 1,298,869 |
| 72210 | Regular Instruction | 1,112,179 | 1,193,182 | 1,164,517 | 1,111,654 |
| 72220 | Special Educ Program | 283,354 | 364,921 | 359,331 | 369,814 |
| 72230 | Vocational Educ Prog | 61,592 | 66,399 | 65,838 | 66,320 |
| 72260 | Adult Educ Program | 113,358 | 117,365 | 117,365 | - |
| 72310 | Board of Education | 948,890 | 1,057,598 | 1,059,802 | 1,135,019 |
| 72320 | Director of Schools | 365,175 | 403,615 | 388,554 | 411,325 |
| 72410 | Office of Principals | 2,164,065 | 2,254,945 | 2,232,905 | 2,249,023 |
| 72520 | Human Resources | 104,255 | 112,011 | 103,896 | 112,840 |
| 72610 | Operation of Plant | 3,376,420 | 3,750,011 | 3,671,165 | 3,724,327 |
| 72620 | Maintenance of Plant | 1,231,217 | 1,461,570 | 1,325,343 | 1,457,169 |
| 72710 | Transportation | 2,204,544 | 2,485,803 | 2,336,565 | 2,345,181 |
| 72810 | Central & Other | 630,253 | 622,748 | 619,331 | 578,892 |
| Non-Instructional | | | | | |
| 73100 | Food Service | \$ - | \$ - | \$ - | \$ - |
| 73300 | Community Services | 843,302 | 922,303 | 922,303 | 305,180 |
| 73400 | Early Childhood Education | 1,322,848 | 1,338,853 | 1,338,853 | 1,362,852 |
| Capital Outlay & Debt Service | | | | | |
| 73100 | Capital Outlay | \$ 64,618 | \$ 843,432 | \$ 776,532 | \$ 100,000 |
| 82130 | Principal Debt Service | 219,773 | 199,393 | 199,393 | 204,186 |
| 82230 | Interest Debt Service | 34,378 | 29,181 | 29,181 | 24,388 |
| 82330 | Other Debt Service | 760,000 | 510,000 | 510,000 | 510,000 |
| 99100 | Transfers Out | 158,534 | 202,094 | 202,094 | - |
| Total School Gen Fund Exp Summary | | \$ 42,137,827 | \$ 45,525,958 | \$ 44,320,877 | \$ 44,044,695 |

Fund Summary by Category/Department
Fiscal Year 2013/14

| | | 2011-2012 Actual | 2012-2013 Original BG | 2012-2013 Estimated | 2013-2014 Budgeted |
|-----------------------------------------------------|------------------------------------------------|---------------------|--------------------------|------------------------|-----------------------|
| 143 | Centralized Cafeteria Fund Revenues | | | | |
| 43000 | Charges for Current Services | \$ 1,263,311 | \$ 1,221,711 | \$ 1,240,868 | \$ 1,260,303 |
| 44000 | Other Local Revenue | 10,969 | 5,500 | 4,000 | 5,500 |
| 46000 | State of Tennessee | 31,242 | 32,754 | 32,080 | 32,754 |
| 47000 | Federal Government | 2,181,730 | 2,105,605 | 2,167,394 | 2,200,803 |
| 48000 | Other Sources | - | - | - | - |
| Total Centralized Cafeteria Revenue Summary | | \$ 3,487,252 | \$ 3,365,570 | \$ 3,444,342 | \$ 3,499,360 |
| 143 | Centralized Cafeteria Fund Expenditures | | | | |
| | Food Service (73100) | \$ 3,096,685 | \$ 3,311,688 | \$ 3,034,161 | \$ 3,541,360 |
| Total Centralized Cafeteria Dept Exp Summary | | \$ 3,096,685 | \$ 3,311,688 | \$ 3,034,161 | \$ 3,541,360 |

| Account No. | Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-----------------------------------------------|-------------------------------------------------|---------------------|-------------------------|---------------------|---------------------|---------------------|
| Estimated Revenues and Other Sources | | | | | | |
| 40000 LOCAL TAXES | | | | | | |
| 40100 County Property Taxes | | | | | | |
| 40110 | Current Property Tax | \$ 6,837,515 | \$ 7,721,876 | \$ 7,769,391 | \$ 8,195,764 | Represents \$0.9714 |
| 40120 | Trustee's Collections - Prior Year | 171,988 | 185,000 | 154,700 | 165,000 | |
| 40125 | Trustee's Collections - Bankruptcy | 4,067 | 3,500 | 4,700 | 4,000 | |
| 40130 | Circuit/Clerk & Master Collections - Prior Year | 106,828 | 113,000 | 183,000 | 145,000 | |
| 40140 | Interest and Penalty | 36,390 | 36,960 | 35,000 | 34,000 | |
| 40161 | Payments in Lieu of Taxes - TVA | 3,379 | 4,000 | 3,523 | 3,400 | |
| 40162 | Payments in Lieu of Taxes - Local Utilities | 24,293 | 25,780 | 31,255 | 24,500 | |
| 40163 | Payments in Lieu of Taxes - Other | 35,858 | 36,175 | 54,127 | 52,000 | |
| 40200 COUNTY LOCAL OPTION TAXES | | | | | | |
| 40210 | Local Option Sales Tax | - | - | - | - | |
| 40250 | Litigation Tax - General | 130,586 | 129,625 | 109,351 | 111,000 | |
| 40270 | Business Tax | 283,870 | 285,000 | 315,000 | 310,000 | |
| 40290 | Other County Local Option Taxes | - | - | - | - | |
| 40300 STATUTORY LOCAL TAXES | | | | | | |
| 40320 | Bank Excise Tax | 21,726 | 31,000 | 21,900 | 22,000 | |
| 40330 | Wholesale Beer Tax | 208,988 | 208,000 | 196,020 | 202,000 | |
| 40350 | Interstate Telecommunications Tax | 1,441 | 2,000 | 1,872 | 1,800 | |
| 40390 | Other Statutory Local Taxes | 756 | 775 | 740 | 750 | |
| | TOTAL LOCAL TAXES | \$ 7,867,685 | \$ 8,782,691 | \$ 8,880,579 | \$ 9,271,214 | |
| 41000 LICENSES AND PERMITS | | | | | | |
| 41100 Licenses | | | | | | |
| 41140 | Cable TV Franchise | \$ 33,741 | \$ 33,725 | \$ 36,146 | \$ 35,500 | |
| 41500 Permits | | | | | | |
| 41510 | Beer Permits | 5,382 | 5,375 | 4,647 | 4,500 | |
| 41520 | Building Permits | 19,070 | 18,120 | 22,944 | 23,000 | |
| 41590 | Other Permits | 5,240 | 4,610 | 6,645 | 5,000 | |
| | TOTAL LICENSES AND PERMITS | \$ 63,433 | \$ 61,830 | \$ 70,382 | \$ 68,000 | |
| 42000 FINES, FORFEITURES AND PENALTIES | | | | | | |
| 42100 Circuit Court | | | | | | |
| 42110 | Fines | \$ 17,332 | \$ 22,000 | \$ 7,042 | \$ 15,975 | |
| 42120 | Officers Costs | 19,979 | 20,500 | 15,940 | 16,089 | |
| 42130 | Game and Fish Fines | 16 | 16 | - | - | |
| 42141 | Drug Court Fees | 1,623 | 2,400 | 1,152 | 1,906 | |
| 42150 | Jail Fees | 6,124 | 5,150 | 8,300 | 5,074 | |

Franklin County, TN
County General Fund # 101

FY 2013-2014 Budget Document

| Fund #101 Account No. Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|---------------------|
| 42180 DUI Treatment Fines | 3,517 | 3,200 | 2,913 | 3,102 | |
| 42190 Data Entry Fee - Circuit Court | 2,601 | 2,650 | 2,800 | 2,524 | |
| 42191 Courtroom Security Fee | 172 | 450 | 150 | 200 | |
| 42200 Criminal Court | | | | | |
| 42230 Game and Fish Fines | - | - | - | - | |
| 42300 General Sessions Court | | | | | |
| 42310 Fines | 29,226 | 30,000 | 28,300 | 31,222 | |
| 42311 Fines for Littering | 48 | 48 | - | - | |
| 42320 Officers Costs | 47,244 | 47,000 | 42,000 | 47,833 | |
| 42330 Game and Fish Fines | 2,358 | 2,800 | 900 | 1,450 | |
| 42341 Drug Court Fees | 3,354 | 3,100 | 6,200 | 4,169 | |
| 42350 Jail Fees | 22,997 | 22,280 | 21,000 | 18,677 | |
| 42351 Interpreter Fee | - | - | - | - | |
| 42380 DUI Treatment Fines | 10,749 | 10,300 | 11,593 | 10,068 | |
| 42390 Data Entry Fee - General Sessions Court | 5,478 | 5,500 | 10,300 | 6,242 | |
| 42391 Courtroom Security Fee | 1,280 | 2,000 | 1,280 | 2,172 | |
| 42400 Juvenile Court | | | | | |
| 42410 Fines | 1,775 | 1,750 | 473 | 1,231 | |
| 42420 Officers Costs | 1,113 | 2,200 | 2,800 | 2,074 | |
| 42430 Game and Fish Fines | 22 | 250 | - | 60 | |
| 42490 Data Entry Fee - Juvenile Court | 1,237 | 1,600 | 1,900 | 1,460 | |
| 42491 Courtroom Security Fee - Juvenile Court | 2 | 50 | 8 | 10 | |
| 42500 Chancery Court | | | | | |
| 42520 Officers Costs | 1,205 | 2,400 | 885 | 1,832 | |
| 42530 Data Entry Fee - Chancery Court | 496 | 600 | 460 | 585 | |
| 42600 Other Courts - In County | | | | | |
| 42610 Fines | - | - | - | 777 | |
| 42641 Drug Court Fees | 600 | 3,500 | 400 | - | |
| 42910 Proceeds from Confiscated Property | - | - | - | 810 | |
| 42990 Other Fines, Forfeitures & Penalties | 4,124 | 4,400 | 6,300 | 4,237 | |
| TOTAL FINES, FORFEITURES & PENALTIES | \$ 184,672 | \$ 196,144 | \$ 173,096 | \$ 179,779 | |

| Fund #101 Account No. Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|--------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|-----------------------------------------|
| 43000 CHARGES FOR CURRENT SERVICES | | | | | |
| 43100 General Service Charges | | | | | |
| 43190 Other General Service Charges | \$ 7,705 | \$ 7,750 | \$ 26,538 | \$ 9,800 | |
| 43300 Fees | | | | | |
| 43350 Copy Fees | \$ 81 | \$ 150 | \$ 1 | \$ 75 | |
| 43366 Greenbelt Application Late | 400 | 500 | 50 | 340 | |
| 43370 Telephone Commissions | 22,957 | 21,000 | 21,390 | 20,824 | Inmate Phones |
| 43380 Vending Machine Collections | 243 | 350 | 150 | 200 | |
| 43392 Data Processing Fees - Register | 13,932 | 13,500 | 14,068 | 14,636 | |
| 43393 Probation Fees | 190,607 | 185,000 | 185,000 | 155,097 | |
| 43394 Data Processing Fees - Sheriff | 4,631 | 5,150 | 3,593 | 4,619 | |
| 43395 Sex Offender Registration Fee - Sheriff | 3,600 | 3,600 | 4,450 | 2,900 | |
| 43396 Data Processing Fees - County Clerk | 2,592 | 2,800 | 2,675 | 2,543 | |
| TOTAL CHARGES FOR CURRENT SERVICES | \$ 246,748 | \$ 239,800 | \$ 257,915 | \$ 211,034 | |
| 44000 OTHER LOCAL REVENUES | | | | | |
| 44100 Recurring Items | | | | | |
| 44110 Interest Earned | \$ - | \$ - | \$ - | \$ - | |
| 44120 Lease/Rentals | 28,653 | 1,800 | 31,580 | 50,000 | |
| 44140 Sale of Maps | 4,140 | 50 | 4,200 | 250 | |
| 44170 Miscellaneous Refunds | 50,278 | 15,000 | 17,402 | 10,000 | 09/10 Included Unclaimed Property (67K) |
| 44500 Nonrecurring Items | | | | | |
| 44530 Sale of Equipment | 3,708 | 15,000 | 4,000 | 3,000 | |
| 44540 Sale of Property | - | - | - | - | |
| 44570 Contributions and Gifts | 3,356 | 4,000 | 2,382 | 5,000 | |
| 44990 Other Local Revenues | 42,440 | 2,500 | 4,345 | 2,500 | Misc & Ins Dividend |
| 44990 Other Local Revenues - Pavilion | - | - | 9,855 | - | Pavilion Receipts |
| 44990 Other Local Revenues - Fair | 2,678 | 40,000 | 42,838 | 57,000 | Fair Receipts |
| TOTAL OTHER LOCAL REVENUES | \$ 135,253 | \$ 78,350 | \$ 116,602 | \$ 127,750 | |
| 45000 FEES RECEIVED FROM COUNTY OFFICIALS | | | | | |
| 45500 Fees In Lieu of Salary | | | | | |
| 45510 County Clerk | \$ 316,777 | \$ 319,000 | \$ 320,955 | \$ 297,818 | |
| 45520 Circuit Court Clerk | 247,659 | 249,000 | 169,252 | 211,976 | |
| 45540 General Sessions Court Clerk | 248,028 | 240,000 | 223,169 | 243,925 | |
| 45550 Clerk and Master | 94,587 | 109,000 | 125,816 | 106,248 | |
| 45560 Juvenile Court Clerk | 35,972 | 43,000 | 38,000 | 40,078 | |
| 45580 Register | 172,302 | 166,000 | 207,000 | 178,113 | |
| 45590 Sheriff | 17,194 | 16,715 | 18,000 | 13,433 | |

Franklin County, TN
County General Fund # 101

FY 2013-2014 Budget Document

| Account No. | Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-------------|-----------------------------------------------|---------------------|-------------------------|---------------------|---------------------|---------------------------------------------|
| 45610 | Trustee | 616,071 | 616,000 | 646,617 | 602,000 | |
| | TOTAL FEES REC'D FROM COUNTY OFFICIALS | \$ 1,748,590 | \$ 1,758,715 | \$ 1,748,809 | \$ 1,693,591 | |
| | 46000 STATE OF TENNESSEE | | | | | |
| 46100 | General Government Grants | | | | | |
| 46110 | Juvenile Services Program | 9,000 | 9,000 | 9,000 | 9,000 | |
| 46120 | Airport Maintenance Program | 294,976 | 1,788 | 16,551 | 100,000 | Sewanee Airport (Grant 100%) |
| 46160 | State Reappraisal Grant | - | - | - | - | |
| 46175 | On Behalf Contributions for OPEB | - | - | - | - | |
| 46190 | Other General Government Grants | 33,494 | - | 3,779 | - | Election Grants |
| 46210 | Law Enforcement Training Program | 26,400 | 26,600 | 25,200 | - | |
| 46310 | Health Department Programs | 144,785 | 161,700 | 130,286 | 153,400 | DGA Contract (100%) Animal Control Grant |
| 46390 | Other Health & Welfare Grants | 105 | - | 105 | - | |
| 46400 | Public Works Grants | | | | | |
| 46430 | State-Aid Program | - | - | - | 523,309 | HWY CON State Portion about 50% |
| 46430 | Litter Program | 24,436 | 36,851 | 34,000 | 26,000 | |
| 46800 | Other State Revenues | | | | | |
| 46820 | Income Tax | 148,980 | 200,000 | 200,000 | 200,000 | |
| 46830 | Beer Tax | 18,421 | 18,421 | 18,586 | 18,800 | |
| 46840 | Alcoholic Beverage Tax | 69,385 | 69,386 | 71,742 | 71,000 | |
| 46850 | Mixed Drink Tax | - | 2,000 | 5,531 | 4,000 | |
| 46851 | State Revenue Sharing - TVA | 1,071,190 | 1,006,920 | 1,059,196 | 1,060,000 | TVA letter reducing funding 6% - 10% |
| 46915 | Contracted Prisoner Boarding | 818,732 | 681,975 | 908,666 | 865,000 | |
| 46960 | Registrar's Salary Supplement | 15,164 | 16,380 | 16,380 | 15,164 | |
| 46980 | Other State Grants | - | - | - | - | |
| 46990 | Other State Revenues | - | - | - | - | |
| | TOTAL STATE OF TENNESSEE | \$ 2,675,068 | \$ 2,231,021 | \$ 2,499,022 | \$ 3,045,673 | |

| Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|------------------------------------------------|----------------------|----------------------------|------------------------|-----------------------|-----------------------------------------------------------------|
| 47000 FEDERAL GOVERNMENT | | | | | |
| 47100 Federal Through State | | | | | |
| 47180 Community Development | \$ 44,163 | \$ - | \$ 371,217 | \$ - | |
| 47220 Civil Defense Reimbursement | 35,000 | 35,000 | 36,350 | 36,350 | SCITD Home Grant & CDBG Grant |
| 47230 Disaster Relief | 10,348 | - | 8,655 | - | |
| 47235 Homeland Security Grants | 158,641 | 154,683 | 154,683 | - | 2010 Homeland Security Grant |
| 47305 ARRA GRANT # 5 - Comm Reentry | 57,153 | - | - | - | |
| 47590 Other Federal through State | 462,586 | 893,709 | 596,423 | 309,682 | Community Reentry, Impaired Drivers (DRIVE)& Hwy Safety (SEWAN) |
| 47700 Asset Forfeiture Funds | - | - | - | - | |
| 47990 Other Direct Federal Revenue | 21,346 | 6,700 | 30,000 | 30,000 | Inmate Social Security & Other Misc |
| TOTAL FEDERAL GOVERNMENT | \$ 789,237 | \$ 1,090,093 | \$ 1,197,328 | \$ 376,032 | |
| 48000 OTHER GOVERNMENTS & CITIZENS | | | | | |
| 48100 Other Governments | | | | | |
| 48110 Prisoner Board | \$ 8,160 | \$ 8,000 | \$ 1,000 | \$ 2,000 | |
| 48130 Contributions | 165,877 | 189,700 | 330,000 | 188,000 | E-911, Senior Citizens & Cities |
| 48140 Contracted Services | - | - | - | - | |
| 48610 Donations | 57,290 | 56,000 | 27,999 | 56,000 | Animal Control |
| 48990 Other | 64,956 | 60,000 | 150,988 | 65,000 | BOE for SRO & Software |
| TOTAL OTHER GOVERNMENTS & CITIZENS | \$ 296,283 | \$ 313,700 | \$ 509,987 | \$ 311,000 | |
| TOTAL ESTIMATED REVENUES | \$ 14,006,969 | \$ 14,752,343 | \$ 15,453,721 | \$ 15,284,073 | |
| 49000 OTHER SOURCES | | | | | |
| 49100 Bonds Issued | \$ - | \$ - | \$ - | \$ - | |
| 49200 Notes Issued | - | - | 495,000 | - | |
| 49300 Capital Lease Issued | - | - | - | - | |
| 49600 Proceeds from sale of Capital Assets | 80,881 | 50,000 | 50,000 | - | Finance Bldg(4th pymt) |
| 49700 Insurance Recovery | 26,888 | - | - | - | |
| 49800 Transfers In | 7,606 | 9,606 | 89,606 | 159,606 | Library, Hwy & Solid Waste |
| TOTAL OTHER SOURCES | \$ 115,375 | \$ 59,606 | \$ 634,606 | \$ 159,606 | |
| TOTAL EST. REVENUES & OTHER SOURCES | \$ 14,122,344 | \$ 14,811,949 | \$ 16,088,327 | \$ 15,443,679 | |
| Estimated Expenditures | | | | | |

Franklin County, TN
 County General Fund # 101
 FY 2013-2014 Budget Document

| Fund #101 Account No. | Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|--------------------------|------------------------------------|---------------------|----------------------------|------------------------|-----------------------|---------------------------------------------------------------------------------|
| 51100 | COUNTY COMMISSION | | | | | |
| 191 | Board & Committee Fees | \$ 71,300 | \$ 76,250 | \$ 73,000 | \$ 76,500 | |
| 201 | Social Security | 3,693 | 4,340 | 3,750 | 4,743 | |
| 204 | State Retirement | - | - | - | 300 | New lines to avoid journal entries |
| 207 | Medical Insurance | - | - | - | 600 | " |
| 210 | Unemployment Compensation | - | - | - | 40 | " |
| 212 | Employer Medicare Liability | 1,032 | 1,015 | 1,060 | 1,109 | |
| 305 | Audit Services | 7,697 | 12,500 | 12,316 | 12,400 | Based on 2010 Census Data (Ins Recovery Credit 2011/12 Probation Services Case) |
| 320 | Dues & Memberships | 12,070 | 12,200 | 12,510 | 12,510 | SCTDD, TCCA, TCOSA, SCHRA, SMT, MLSP, JTSI, TPHA |
| 331 | Legal Services | 7,932 | 11,000 | 10,841 | 11,000 | Misc charges for services |
| 332 | Legal Notices | 3,178 | 3,800 | 4,100 | 3,800 | |
| 355 | Travel | 1,499 | 1,500 | 1,603 | 1,815 | PerDiems, Mileage & Lodging, Etc |
| 399 | Other Contracted Services | 5,357 | - | 15,000 | 10,000 | Courthouse Safety Project Fees |
| 435 | Office Supplies | 9,067 | 9,000 | 6,242 | 9,000 | Includes copy/printer paper for all |
| 508 | Premiums on Corporate Surety Bonds | - | 2,200 | - | 2,200 | Surety Bonds |
| 509 | Refunds | 1,660 | 1,000 | 2,505 | 1,200 | Bldg. permits, tax refunds, etc. |
| 524 | In Service/Staff Development | 995 | 1,000 | 920 | 1,100 | Meeting Registrations & Contracted In-Service Staff Development |
| 540 | Tax Relief Program | 94,001 | 115,000 | 105,000 | 95,000 | Elderly low-income homeowners only |
| 599 | Other Charges | 2,596 | 2,000 | 69,000 | 2,000 | Miscellaneous |
| 719 | Office Equipment | 34,594 | 38,159 | 43,000 | 40,000 | Bi-Centennial Fair |
| | TOTAL COUNTY COMMISSION | \$ 256,671 | \$ 290,964 | \$ 360,847 | \$ 285,317 | |

| Fund #101 Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-----------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|----------------------------------|
| 51220 BEER BOARD | | | | | |
| 332 Legal Notices | \$ 317 | \$ 275 | \$ 224 | \$ 300 | Advertising |
| 355 Travel | 100 | 250 | 202 | 175 | PerDiems, Mileage & Lodging, Etc |
| TOTAL BEER BOARD | \$ 417 | \$ 525 | \$ 426 | \$ 475 | |
| 51300 COUNTY MAYOR | | | | | |
| 101 County Official | \$ 73,866 | \$ 76,250 | \$ 75,048 | \$ 78,508 | Elected - State Mandated |
| 103 Assistant | 28,021 | 27,914 | 31,507 | 28,021 | 1 position |
| 185 Educational Incentive -- Other County Employees | - | - | - | - | |
| 186 Longevity | - | - | - | - | |
| 187 Overtime Pay | 3 | 150 | - | 150 | |
| 201 Social Security | 6,192 | 6,481 | 6,481 | 6,628 | |
| 204 State Retirement | 12,208 | 13,818 | 14,050 | 14,130 | |
| 206 Life Insurance | 94 | 94 | 94 | 94 | |
| 207 Medical Insurance | 11,986 | 12,500 | 13,963 | 12,068 | |
| 209 Disability Insurance | 814 | 855 | 855 | 875 | |
| 210 Unemployment Compensation | 90 | 108 | 133 | 91 | 1 FT |
| 212 Employer Medicare Liability | 1,448 | 1,516 | 1,560 | 1,551 | |
| 299 Other Fringe Benefits | - | 200 | 200 | 200 | |
| 307 Communication | 1,185 | 865 | 625 | 650 | |
| 320 Dues & Memberships | 1,600 | 1,800 | 1,800 | 1,800 | TACM (increase 2012/13) |
| 334 Maintenance Agreement | 2,424 | 2,475 | 2,775 | 2,775 | Great American Lease Copier |
| 348 Postal Charges | 267 | 300 | 158 | 150 | |
| 355 Travel | 3,792 | 4,000 | 4,000 | 2,000 | PerDiems, Mileage & Lodging, Etc |

Franklin County, TN
 County General Fund # 101

FY 2013-2014 Budget Document

| Fund #101 Account No. | Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|--------------------------|------------------------------|---------------------|----------------------------|------------------------|-----------------------|--------------------------------------------------------------------|
| 399 | Other Contracted Services | 18,691 | 21,309 | - | - | Was ID Brd moved to 101-58120 |
| 425 | Gasoline | - | - | - | 1,000 | |
| 435 | Office Supplies | 1,309 | 1,300 | 1,336 | 1,400 | |
| 508 | Premium on Surety Bonds | 175 | 275 | 175 | 175 | |
| 524 | In Service/Staff Development | 310 | 350 | 625 | 650 | Meeting Registrations & Contracted In-Service Staff Development |
| 599 | Other Charges | - | - | 786 | 500 | |
| 711 | Furniture & Fixtures | - | - | - | - | |
| 719 | Office Equipment | 236 | 250 | - | - | |
| | TOTAL COUNTY MAYOR | \$ 164,711 | \$ 172,810 | \$ 156,171 | \$ 153,415 | |
| 51400 | COUNTY ATTORNEY | | | | | |
| 320 | Dues & Memberships | 100 | 100 | 100 | 100 | TCAA |
| 331 | Legal Services | 8,400 | 8,400 | 8,400 | 9,600 | |
| 355 | Travel | 373 | 375 | - | 375 | |
| 524 | In Service/Staff Development | 150 | 150 | - | 150 | TCAA Conference |
| | TOTAL COUNTY ATTORNEY | \$ 9,023 | \$ 9,025 | \$ 8,500 | \$ 10,225 | |

| Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|----------------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|----------------------------------------|
| 51500 ELECTION COMMISSION | | | | | |
| 101 County Official | \$ 57,559 | \$ 58,480 | \$ 58,480 | \$ 61,175 | Appointed - State Mandated |
| 106 Deputy | 26,545 | 30,597 | 26,397 | 30,715 | 1 position |
| 184 Educational Incentive -- Co. Official/Admin. Officer | 1,000 | 1,000 | 1,000 | 1,000 | |
| 185 Educational Incentive -- Other County Employees | - | - | - | 850 | |
| 186 Longevity | 600 | 660 | 660 | 720 | 1 employee |
| 187 Overtime Pay | 2,620 | 4,000 | 3,636 | 3,000 | |
| 189 Other Salaries | 16,804 | 17,680 | 14,200 | 17,680 | 2 part time |
| 192 Election Commission | 880 | 2,600 | 1,100 | 1,650 | |
| 193 Election Workers | 20,680 | 50,000 | 48,447 | 18,890 | 2 Elections |
| 201 Social Security | 6,601 | 10,262 | 7,250 | 8,443 | |
| 204 State Retirement | 11,528 | 12,591 | 11,885 | 12,951 | |
| 206 Life Insurance | 94 | 94 | 94 | 94 | 2 full time |
| 207 Medical Insurance | 11,878 | 12,390 | 12,420 | 12,876 | |
| 209 Disability Insurance | 679 | 730 | 730 | 753 | |
| 210 Unemployment Compensation | 393 | 492 | 758 | 492 | 4 emp. + election workers |
| 212 Employer Medicare Liability | 1,544 | 2,400 | 1,700 | 1,975 | |
| 299 Other Fringe Benefits | - | 500 | 500 | 500 | |
| 307 Communication | 690 | 800 | 1,100 | 1,100 | |
| 317 Data Processing Services | 15,306 | 53,773 | 61,313 | 17,560 | Microvote and Local Govt (1 Elections) |
| 320 Dues & Memberships | 225 | 225 | 225 | 225 | TACEO |
| 332 Legal Notices | 2,984 | 6,000 | 6,900 | 5,000 | 2 Elections |
| 334 Maintenance Agreements | 1,549 | 1,720 | 1,920 | 1,770 | Kardveyor & Copier |
| 336 Maintenance & Repair -- Equipment | 384 | 1,500 | 381 | 1,500 | |
| 348 Postal Charges | 5,000 | 6,300 | 6,261 | 6,000 | 2 Elections |

| Fund #101 Account No. Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-----------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|--------------------------------------------------------------------|
| 349 Printing, Stationary & Forms | 3,856 | 7,500 | 3,236 | 4,000 | 2 Elections |
| 355 Travel | 1,711 | 3,000 | 1,546 | 2,000 | PerDiems, Mileage & Lodging, Etc |
| 399 Other Contracted Services | 5,500 | 5,500 | 5,500 | 5,500 | 2 maintenance techs. |
| 411 Data Processing Supplies | 574 | 750 | 400 | 750 | |
| 435 Office Supplies | 3,318 | 3,000 | 2,896 | 3,000 | |
| 499 Other Supplies & Materials | 1,702 | 1,500 | 918 | 1,500 | |
| 524 In Service/Staff Development | 1,413 | 1,220 | 950 | 1,220 | Meeting Registrations & Contracted In-Service Staff Development |
| 719 Office Equipment | - | - | - | 5,000 | Absentee Scanning Machines |
| TOTAL ELECTION COMMISSION | \$ 203,617 | \$ 297,265 | \$ 282,803 | \$ 229,889 | |
| \$1600 REGISTER OF DEEDS | | | | | |
| 101 County Official | \$ 63,954 | \$ 64,977 | \$ 64,977 | \$ 67,973 | Elected - State Mandated |
| 106 Deputy(ies) | 113,169 | 114,693 | 113,957 | 115,134 | 4 positions (Requesting 3%) |
| 185 Educational Incentive -- Other County Employees | 4,000 | 4,000 | 4,000 | 4,000 | Salary lines without increase |
| 186 Longevity | 3,120 | 3,300 | 3,300 | 3,480 | |
| 187 Overtime Pay | - | - | - | - | |
| 201 Social Security | 10,940 | 11,642 | 11,642 | 11,866 | |
| 204 State Retirement | 24,209 | 24,824 | 24,824 | 25,302 | |
| 206 Life Insurance | 234 | 234 | 234 | 234 | |
| 207 Medical Insurance | 30,019 | 31,305 | 31,556 | 32,856 | |
| 209 Disability Insurance | 1,446 | 1,473 | 1,473 | 1,501 | |
| 210 Unemployment Compensation | 360 | 432 | 432 | 432 | 4 empl. not incl. elected official |
| 212 Employer Medicare Liability | 2,558 | 2,723 | 2,623 | 2,775 | |
| 299 Other Fringe Benefits | - | 800 | 800 | 800 | |
| 307 Communication | 395 | 400 | 400 | 400 | |

| Fund #101 Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|----------------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|-----------------------------------------------------------------------------|
| 317 Data Processing Services | 12,256 | 15,500 | 18,050 | 18,000 | BIS - Offset by DP revenue |
| 320 Dues & Memberships | 665 | 637 | 697 | 650 | COAT, TRA, MTRA |
| 334 Maintenance Agreements | 1,682 | 1,690 | 200 | 1,200 | Postage Machine |
| 337 Maintenance & Repair -- Office Equipment | 1,291 | 1,500 | 1,246 | 1,500 | Copier Maint - MBM |
| 348 Postal Charges | 1,720 | 2,600 | 2,566 | 2,600 | |
| 355 Travel | 1,534 | 1,250 | 1,453 | 1,400 | PerDiems, Mileage & Lodging, Etc |
| 399 Other Contracted Services | 332 | 5,000 | 4,218 | 4,500 | Microfilming, Rebinding & Plat Scanning |
| 435 Office Supplies | 14,235 | 14,000 | 10,150 | 13,500 | |
| 508 Premium on Surety Bonds | 200 | 150 | 159 | 160 | Register & 2 Notaries |
| 524 In Service/Staff Development | 800 | 1,800 | 798 | 1,300 | Meeting Registrations & Contracted In-Service Staff Development & Recert |
| 711 Furniture & Fixtures | 12,400 | 6,000 | 5,066 | 4,500 | Shelves & Chairs |
| TOTAL REGISTER OF DEEDS | \$ 301,519 | \$ 310,930 | \$ 304,821 | \$ 316,064 | |
| 51720: PLANNING & ZONING | | | | | |
| 105 Supervisor/Director | \$ 53,829 | \$ 53,829 | \$ 53,829 | \$ 53,829 | Appointed - Hourly |
| 106 Deputy | 33,721 | 33,593 | 33,593 | 33,722 | 1 position |
| 184 Educational Incentive -- Co. Official/Admin. Officer | 1,000 | 1,000 | 1,000 | 1,000 | |
| 185 Educational Incentive -- Other County Employees | 1,000 | 1,000 | 1,000 | 1,000 | 1 employee |
| 186 Longevity | 1,320 | 1,440 | 1,440 | 1,560 | |
| 187 Overtime | 1,445 | 2,000 | 1,470 | 2,000 | |
| 201 Social Security | 5,651 | 5,782 | 5,650 | 5,798 | |
| 204 State Retirement | 12,132 | 12,330 | 12,330 | 12,363 | |
| 206 Life Insurance | 86 | 94 | 94 | 94 | |
| 207 Medical Insurance | 12,268 | 12,795 | 12,868 | 13,376 | |
| 209 Disability Insurance | 731 | 717 | 717 | 718 | |

Franklin County, TN
 County General Fund # 101
 FY 2013-2014 Budget Document

| Fund #101 Account No. Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|-----------------------------------------------------------------------------------|
| 210 Unemployment Compensation | 180 | 216 | 216 | 216 | |
| 212 Employer Medicare Liability | 1,322 | 1,352 | 1,325 | 1,356 | |
| 299 Other Fringe Benefits | - | 400 | 400 | 400 | |
| 307 Communication | 783 | 800 | 800 | 800 | |
| 320 Dues and Memberships | 700 | 865 | 340 | 465 | TBOA, ICC, TBOA, TNAFFM & MTCOA |
| 332 Legal Notices, Recording & Court Cost | 1,315 | 3,000 | 1,800 | 3,000 | |
| 334 Maintenance Agreement (Software) | 1,100 | 1,100 | 1,100 | 1,100 | ESRI (GIS) |
| 337 Maintenance & Repair -- Office Equipment | 1,050 | 700 | 750 | 700 | MTR (Copier Maintenance + staple allowance) |
| 338 Maintenance & Repair -- Vehicle | 213 | 1,000 | 3,005 | 1,000 | |
| 348 Postal Charges | 592 | 1,000 | 1,000 | 1,000 | Postage Reduced Volume |
| 355 Travel | 705 | 2,000 | 761 | 2,000 | PerDiems, Mileage & Lodging, ESRI/GIS/Codes |
| 425 Gasoline | 2,215 | 2,500 | 2,500 | 2,500 | Increased cost/gal |
| 432 Library Books/Media | 45 | 460 | - | 460 | |
| 435 Office Supplies | 3,763 | 4,000 | 2,300 | 4,000 | |
| 524 In Service/Staff Development | 1,390 | 3,000 | 445 | 3,000 | Meeting Registrations & Contracted In-Service Staff Development ESRI/GIS Codes |
| TOTAL PLANNING & ZONING | \$ 138,556 | \$ 146,973 | \$ 140,732 | \$ 147,456 | |

| Fund #101 Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-----------------------------------------|---------------------|----------------------------|------------------------|-----------------------|-------------------------------------------------------------------------|
| 51800 COUNTY BUILDINGS | | | | | |
| 103 Assistants | \$ 144,296 | \$ 147,306 | \$ 60,149 | \$ - | Savings employee cost \$41,350 |
| 105 Supervisor/Director | 29,323 | 29,211 | 28,011 | 30,000 | Appointed - Salary |
| 166 Custodial | - | - | 47,050 | 101,790 | 4 positions |
| 167 Electrical | - | - | 15,788 | 27,144 | 1 position |
| 169 Part-Time Personnel | - | - | 4,600 | 13,644 | 2 position (29 Hrs no benefits) |
| 186 Longevity | 2,760 | 2,880 | 3,000 | 2,100 | |
| 187 Overtime | - | 979 | 3,200 | 979 | |
| 189 Other Salaries & Wages | - | 300 | 104 | 300 | Hrs Paid During Holiday/Admin above RegularHrs |
| 201 Social Security | 10,417 | 11,331 | 9,500 | 10,996 | |
| 204 State Retirement | 23,171 | 24,171 | 19,200 | 21,653 | |
| 206 Life Insurance | 374 | 374 | 319 | 328 | |
| 207 Medical Insurance | 48,377 | 50,440 | 41,493 | 46,398 | |
| 209 Disability Insurance | 1,418 | 1,447 | 1,397 | 1,303 | |
| 210 Unemployment Compensation | 720 | 864 | 675 | 864 | |
| 212 Employer Medicare Liability | 2,436 | 2,650 | 2,200 | 2,572 | |
| 299 Other Fringe Benefits | - | 1,600 | 1,200 | 1,400 | |
| 307 Communication | 59,424 | 65,000 | 70,000 | 80,000 | |
| 321 Engineering Services | 18,496 | 3,000 | 250 | 3,000 | Courthouse Project |
| 334 Maintenance Agreement | 14,321 | 15,000 | 15,300 | 15,300 | ISP (Comcast) |
| 335 Maintenance & Repair -- Buildings | 43,139 | 60,000 | 62,000 | 60,000 | Otis Elevator; Boiler Supply; Fire Ext Palmer Heat/Air & Buckman Lab |
| 336 Maintenance & Repair -- Equipment | 543 | 1,500 | 23,908 | 20,000 | Sinal Voice, Rapiscan |
| 338 Maintenance & Repair -- Vehicles | 1,247 | 1,500 | 3,000 | 1,500 | |
| 347 Pest Control | 8,901 | 8,950 | 7,251 | 8,950 | Co Wide Annual Bid Item |

| Fund #101 Account No. Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|------------------------------------------|
| 359 Disposal Services | 3,144 | 3,500 | 33,000 | 33,000 | All County Locations |
| 399 Other Contracted Services | 421,084 | 15,000 | 26,719 | 125,000 | Sewanee Airport Grant & Other Projects |
| 410 Custodial Supplies | 18,583 | 20,000 | 20,000 | 20,000 | |
| 425 Gasoline | 2,761 | 2,700 | 3,330 | 3,500 | |
| 451 Uniforms | 4,378 | 4,500 | 5,450 | 4,500 | |
| 452 Utilities | 206,481 | 225,750 | 227,000 | 357,850 | Projected 5% increase ADDED JAIL |
| 499 Other Supplies/Materials | 808 | 850 | 406 | 850 | |
| 599 Other Charges | 5 | 100 | 15 | 50 | |
| 599 Other Charges - Ag Pavillion | - | - | 3,021 | 8,358 | |
| 610 Principal on Capitalized Leases | 96,906 | 102,182 | 102,182 | 107,458 | Telecom-Security & Excel Lease Principal |
| 611 Interest on Capitalized Leases | 23,783 | 18,509 | 18,809 | 13,232 | Telecom-Security & Excel Lease interest |
| 707 Building Improvements | 763 | 20,000 | - | 50,000 | Courthouse Roof Issues |
| 799 Other Capital Outlay | 4,990 | 5,000 | 11,600 | 7,500 | Fallen Hero's Monuments |
| TOTAL COUNTY BUILDINGS | \$ 1,193,049 | \$ 846,595 | \$ 871,128 | \$ 1,181,518 | |
| 51900 Other General Administration - IT | | | | | |
| 138 Computer Technician | \$ - | \$ - | \$ - | \$ 36,999 | Moved from Sheriff Dept |
| 186 Longevity | - | - | - | 1,200 | |
| 201 Social Security | - | - | - | 2,381 | |
| 204 State Retirement | - | - | - | 5,077 | |
| 206 Life Insurance | - | - | - | 47 | |
| 207 Medical Insurance | - | - | - | 6,660 | |
| 209 Disability Insurance | - | - | - | 303 | |
| 210 Unemployment Compensation | - | - | - | 108 | |
| 212 Employer Medicare Liability | - | - | - | 557 | |

Franklin County, TN
 County General Fund # 101
 FY 2013-2014 Budget Document

| Fund #101 Account No. Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|----------------------------------|
| 299 Other Fringe Benefits | - | - | - | 200 | |
| 307 Communication | 1,549 | 1,750 | 1,150 | 1,200 | Verizon & Long Dist |
| 334 Maintenance Agreement | 1,200 | 1,200 | 959 | 1,200 | Email Server, Archive |
| 399 Other Contracted Services | 718 | 1,000 | 200 | 1,000 | Individual's Contracted Services |
| 411 Data Processing Supplies | - | - | - | - | |
| 435 Office Supplies | - | - | - | - | |
| 599 Other Charges | - | - | - | - | Freight & Misc Charges |
| 709 Data Processing Equipment | 6,557 | 12,000 | 7,315 | 12,000 | Departments IT Maintains |
| Total Other General Administration - IT | \$ 10,024 | \$ 15,950 | \$ 9,624 | \$ 68,933 | |

Franklin County, TN
 County General Fund # 101

FY 2013-2014 Budget Document

| Fund #101 Account No. Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-----------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|------------------------------------------------------------------------------|
| 52300 PROPERTY ASSESSOR | | | | | |
| 101 County Official | \$ 63,954 | \$ 64,977 | \$ 64,977 | \$ 67,973 | Elected - State Mandated |
| 106 Deputy(ies) | 133,841 | 133,328 | 133,328 | 184,872 | 6 positions move 2 from line 189 |
| 185 Educational Incentive -- Other County Employees | 6,000 | 6,000 | 6,000 | 6,000 | 6 employees |
| 186 Longevity | 4,560 | 4,860 | 4,860 | 5,160 | |
| 189 Other Salaries | 50,909 | 50,835 | 50,835 | - | |
| 191 Board & Committee Fees | 3,690 | 4,320 | 4,320 | 4,320 | |
| 201 Social Security | 15,907 | 16,462 | 16,462 | 16,711 | |
| 204 State Retirement | 34,071 | 34,532 | 29,532 | 35,061 | |
| 206 Life Insurance | 328 | 328 | 328 | 328 | |
| 207 Medical Insurance | 43,018 | 43,660 | 44,942 | 45,344 | |
| 209 Disability Insurance | 2,025 | 2,043 | 1,816 | 2,073 | |
| 210 Unemployment Compensation | 540 | 648 | 864 | 648 | |
| 212 Employer Medicare Liability | 3,720 | 3,850 | 3,850 | 3,908 | |
| 299 Other Fringe Benefits | - | 1,200 | 1,200 | 1,200 | |
| 309 Contracts with Gov't Agencies | 20,360 | 32,000 | 19,722 | 32,000 | Comptroller of Treasury & Divn of Property Assessors (4 pc/1 printer) Impact |
| 312 Contracts with Private Agencies | 39,929 | 20,500 | 9,255 | 25,000 | PPR - Audit Increase in size |
| 320 Dues & Memberships | 1,600 | 1,600 | - | 1,600 | TAA |
| 332 Legal Notices, Recording & Court Cost | 334 | 350 | 380 | 350 | |
| 334 Maintenance Agreement | 4,900 | 6,400 | 6,400 | 6,400 | ESRI & DULIBAS |
| 337 Maintenance & Repair -- Office Equipment | - | 2,000 | - | 2,000 | |
| 338 Repair & Maintenance -- Vehicles | 723 | 2,000 | 2,000 | 2,000 | |
| 348 Postal Charges | 9,053 | 12,000 | 4,136 | 12,000 | |
| 355 Travel | 92 | 1,500 | 135 | 1,500 | PerDiems, Mileage & Lodging, Etc |

Franklin County, TN
County General Fund # 101

FY 2013-2014 Budget Document

| Account No. | Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|--------------|-------------------------------------------------|-------------------|-------------------------|---------------------|--------------------|---------------------------------------------------|
| 399 | Other Contracted Services | - | 6,814 | 4,868 | 6,814 | GIS Equipment, Software & Data |
| 425 | Gasoline | 3,962 | 4,000 | 4,400 | 4,000 | Reappraisal begins |
| 435 | Office Supplies | 5,407 | 5,000 | 5,220 | 5,000 | |
| 508 | Premium on Surety Bonds | - | 500 | 660 | 500 | Assessor Bond & Notary's |
| 524 | In Service/Staff Development | 2,100 | 2,500 | 462 | 2,500 | Meeting Registrations & Contracted |
| 599 | Other Charges | 91 | 100 | 62 | 100 | In-Service Staff Development |
| 719 | Office Equipment | 1,188 | 12,000 | 593 | 7,500 | Need to replace 4 pc, 3 laptop within 12 mos |
| | TOTAL PROPERTY ASSESSOR | \$ 452,302 | \$ 476,307 | \$ 421,607 | \$ 482,861 | |
| 52400 | COUNTY TRUSTEE | | | | | |
| 101 | County Official | 63,954 | 64,977 | 64,977 | 67,973 | Elected - State Mandated |
| 106 | Deputy(ies) | 109,766 | 109,346 | 109,389 | 109,766 | 4 positions (REQUESTING 3%) |
| 185 | Educational Incentive -- Other County Employees | 4,000 | 4,000 | 4,000 | 4,000 | 4 employees |
| 186 | Longevity | 3,000 | 3,240 | 3,240 | 3,480 | |
| 189 | Other Salaries & Wages | 539 | 907 | 900 | 567 | Employee from Finance - shared |
| 201 | Social Security | 10,390 | 11,363 | 10,800 | 11,568 | |
| 204 | State Retirement | 23,818 | 24,229 | 24,229 | 24,668 | |
| 206 | Life Insurance | 234 | 234 | 234 | 234 | |
| 207 | Medical Insurance | 29,797 | 30,975 | 31,252 | 32,190 | |
| 209 | Disability Insurance | 1,415 | 1,429 | 1,490 | 1,457 | |
| 210 | Unemployment Compensation | 365 | 443 | 443 | 439 | 4 Ft & 1 Partial PT -- not incl. elected official |
| 212 | Employer Medicare Liability | 2,430 | 2,657 | 2,450 | 2,705 | |
| 299 | Other Fringe Benefits | - | 800 | 800 | 800 | |
| 317 | Data Processing Services | 11,094 | 11,094 | 11,584 | 11,148 | LGDPC |

| Fund #101 Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-----------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|-----------------------------------------------------------------|
| 320 Dues & Memberships | 647 | 660 | 697 | 660 | COAT & MTTA |
| 334 Maintenance Agreements | 663 | 700 | 415 | 700 | Copier Maint |
| 348 Postage | 9,962 | 9,500 | 9,465 | 9,500 | |
| 355 Travel | 1,502 | 1,300 | 1,632 | 1,300 | PerDiems, Mileage & Lodging, Etc |
| 399 Other Contracted Services | 6,288 | 7,000 | 6,327 | 7,000 | Contracted Billing |
| 435 Office Supplies | 3,654 | 4,000 | 3,634 | 4,000 | |
| 524 In Service/Staff Development | 350 | 1,000 | 350 | 1,000 | Meeting Registrations & Contracted In-Service Staff Development |
| TOTAL COUNTY TRUSTEE | \$ 283,868 | \$ 289,854 | \$ 288,309 | \$ 295,156 | |
| 52500 COUNTY CLERK | | | | | |
| 101 County Official | \$ 63,954 | \$ 64,977 | \$ 64,977 | \$ 67,973 | Elected - State Mandated |
| 106 Deputy(ies) | 246,318 | 247,770 | 247,770 | 248,723 | 8 Employees (REQUESTING 3%) |
| 169 Part Time Personnel | 12,026 | 22,500 | 14,695 | 22,500 | 1 Employee |
| 185 Educational Incentive -- Other County Employees | 5,000 | 7,550 | 5,000 | 7,550 | 8 employees |
| 186 Longevity | 4,800 | 5,100 | 5,100 | 5,400 | |
| 187 Overtime | - | - | 112 | - | |
| 201 Social Security | 19,948 | 21,675 | 20,000 | 21,938 | |
| 204 State Retirement | 42,369 | 43,243 | 42,500 | 43,805 | |
| 206 Life Insurance | 421 | 422 | 422 | 422 | |
| 207 Medical Insurance | 53,559 | 55,865 | 56,022 | 58,164 | |
| 209 Disability Insurance | 2,444 | 2,565 | 2,565 | 2,597 | |
| 210 Unemployment Compensation | 840 | 972 | 1,035 | 972 | |
| 212 Employer Medicare Liability | 4,665 | 5,069 | 4,680 | 5,131 | |
| 299 Other Fringe Benefits | - | 1,700 | 1,700 | 1,700 | |
| 307 Communication | - | - | 275 | 200 | |

Franklin County, TN
County General Fund # 101

Fund #101
Account Description
No.

| | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|----------------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|-----------------------------------------------------------------|
| 317 Data Processing Services | 14,862 | 18,151 | 18,409 | 18,620 | BIS |
| 320 Dues & Memberships | 676 | 697 | 686 | 697 | COAT & CCA |
| 334 Maintenance Agreements | 4,094 | 4,000 | 4,515 | 5,000 | Pitney Bowes Rent & RJ Young - 2 copiers |
| 348 Postal Charges | 8,000 | 8,000 | 8,000 | 8,000 | Postage |
| 355 Travel | 751 | 2,000 | 1,573 | 2,000 | PerDiems, Mileage & Lodging, Etc added for Orientation |
| 399 Other Contracted Services | - | 200 | 150 | 200 | microfilming |
| 435 Office Supplies | 6,437 | 6,500 | 8,358 | 6,500 | |
| 508 Premium on Surety Bonds | 166 | 166 | 166 | 166 | official's bond and 1 notary bond |
| 524 In Service/Staff Development | 1,155 | 750 | 760 | 750 | Meeting Registrations & Contracted In-Service Staff Development |
| 709 Data Processing Equipment | 299 | - | 2,200 | - | Credit Card Swipes |
| TOTAL COUNTY CLERK | \$ 492,784 | \$ 519,872 | \$ 511,669 | \$ 529,008 | |
| 52900 FINANCE DEPARTMENT | | | | | |
| 103 Assistants | \$ 21,964 | \$ 33,592 | \$ 26,568 | \$ 33,721 | 1 position (Floats to Other Depts) |
| 105 Supervisor/Director | 60,960 | 60,960 | 60,960 | 60,960 | Appointed - Salary |
| 106 Deputy Director | 50,800 | 50,800 | 50,800 | 50,800 | 1 position - Salary |
| 119 Accountants/Bookkeepers | 252,929 | 254,360 | 252,929 | 255,228 | 8 positions |
| 184 Educational Incentive -- Co. Official/Admin. Officer | 1,000 | 1,000 | 1,000 | 1,000 | 1 appointed official |
| 185 Educational Incentive -- Other County Employees | 5,000 | 6,850 | 5,000 | 7,400 | 8 employees |
| 186 Longevity | 6,600 | 8,340 | 7,320 | 7,500 | |
| 201 Social Security | 23,611 | 25,922 | 23,800 | 25,966 | |
| 204 State Retirement | 51,303 | 55,275 | 52,000 | 55,369 | |
| 206 Life Insurance | 495 | 515 | 515 | 515 | |

Franklin County, TN
County General Fund # 101

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| Fund #101 Account No. | Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|--------------------------|---------------------------------|---------------------|----------------------------|------------------------|-----------------------|-----------------------------------------------------------------|
| 207 | Medical Insurance | 58,319 | 62,060 | 60,800 | 64,380 | |
| 209 | Disability Insurance | 3,047 | 3,278 | 3,278 | 3,286 | |
| 210 | Unemployment Compensation | 1,021 | 1,188 | 1,221 | 1,188 | |
| 212 | Employer Medicare Liability | 5,522 | 6,062 | 5,530 | 6,073 | |
| 299 | Other Fringe Benefits | - | 2,200 | 2,200 | 2,200 | |
| 307 | Communication | 1,349 | 2,500 | 2,300 | 2,500 | |
| 317 | Data Processing Services | 41,344 | 36,527 | 44,109 | 31,000 | LGDPG |
| 320 | Dues & Memberships | 415 | 585 | 595 | 595 | TASBO, TGFOA, GFOA, SHRM, HRSHRM |
| 334 | Maintenance Agreements | 5,029 | 7,300 | 6,500 | 8,093 | ADT, PAPERLESS PAY, XEROX, Konica, Pitney Rental |
| 348 | Postage | 7,446 | 7,500 | 7,423 | 7,500 | Pitney Bowes Postage |
| 355 | Travel | 3,746 | 4,400 | 3,378 | 4,400 | PerDiems, Mileage & Lodging, Etc |
| 399 | Other Contracted Services | 953 | 1,100 | 866 | 1,000 | Doc. Shred, PO Box, Lock Box & Website |
| 435 | Office Supplies | 12,812 | 13,800 | 13,911 | 12,800 | |
| 508 | Premium on Surety Bonds | 580 | 630 | 730 | 730 | director's bond & notary bonds |
| 524 | In Service/Staff Development | 1,520 | 2,250 | 1,450 | 2,000 | Meeting Registrations & Contracted In-Service Staff Development |
| 599 | Other Charges | 228 | 500 | 302 | 300 | Misc odd expenses - (The Herald, etc) |
| | TOTAL FINANCE DEPARTMENT | \$ 617,993 | \$ 649,494 | \$ 635,484 | \$ 646,504 | |
| 53100 | CIRCUIT COURT | | | | | |
| 101 | County Official | \$ 63,954 | \$ 64,977 | \$ 64,977 | \$ 67,973 | Elected - State Mandated |
| 106 | Deputy(ies) | 454,511 | 477,041 | 465,000 | 479,029 | 14 Positions |
| 169 | Part Time Personnel | 34,892 | 42,000 | 41,000 | 32,000 | |

Franklin County, TN
 County General Fund # 101
 FY 2013-2014 Budget Document

| Fund #101 Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-----------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|--------------------------------------------------------------------|
| 185 Educational Incentive -- Other County Employees | - | - | 1,000 | 1,000 | 1 Employee |
| 186 Longevity | 5,940 | 5,700 | 6,720 | 7,020 | |
| 187 Overtime Pay | 2,586 | 4,000 | 2,154 | 3,000 | |
| 194 Jury & Witness Fees | 10,399 | 14,000 | 6,376 | 13,000 | |
| 201 Social Security | 33,699 | 37,021 | 34,500 | 36,792 | |
| 204 State Retirement | 65,538 | 73,388 | 67,300 | 74,221 | |
| 206 Life Insurance | 690 | 702 | 702 | 702 | |
| 207 Medical Insurance | 77,576 | 81,195 | 80,503 | 84,804 | |
| 209 Disability Insurance | 3,901 | 4,440 | 4,366 | 4,446 | |
| 210 Unemployment Compensation | 1,629 | 2,184 | 2,060 | 2,184 | |
| 212 Employer Medicare Liability | 7,881 | 8,658 | 8,000 | 8,605 | |
| 299 Other Fringe Benefits | - | 3,400 | 3,600 | 3,400 | |
| 307 Communication | 669 | 700 | 700 | 700 | Long Distance |
| 317 Data Processing Services | 28,419 | 13,000 | 12,860 | 19,641 | LGC Software & Hardware Maint |
| 320 Dues & Memberships | 692 | 692 | 612 | 692 | COAT |
| 332 Legal Notices, Recording & Court Cost | 158 | 300 | 410 | 600 | Grand Jury Ads |
| 334 Maintenance Agreements | 9,798 | 7,500 | 8,190 | 8,000 | Konica Minolta & Pitney Rental |
| 348 Postal Charges | 10,859 | 12,000 | 9,482 | 13,000 | |
| 355 Travel | 936 | 1,300 | 863 | 1,000 | PerDiems, Mileage & Lodging, Etc |
| 399 Other Contracted Services | - | - | - | - | microfilming & storage |
| 432 Library Books & Media | 1,320 | 1,500 | 892 | 1,500 | TCA Updates |
| 435 Office Supplies | 13,645 | 14,000 | 13,460 | 14,000 | |
| 508 Premium on Surety Bonds | 116 | 262 | 244 | 262 | Official & Notary Bonds |
| 524 In Service/Staff Development | 818 | 1,000 | 780 | 1,000 | Meeting Registrations & Contracted In-Service Staff Development |

| Fund #101 Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-----------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|--------------------------------------------------------------------------------------------------|
| 599 Other Charges | - | 50 | 404 | 50 | |
| 709 Data Processing Equipment | 9,080 | 15,000 | 13,914 | 5,000 | Reserved \$64,000 from 2011/12 to help cover cost of changing system. Will save operations cost. |
| 711 Furniture & Fixtures | 861 | 1,000 | 835 | 1,000 | File Cabinets Etc |
| TOTAL CIRCUIT COURT | \$ 840,567 | \$ 887,010 | \$ 851,904 | \$ 884,622 | |
| 53300 GENERAL SESSIONS COURT | | | | | |
| 101 County Official | \$ 138,676 | \$ 143,114 | \$ 143,114 | \$ 146,119 | Elected - State Mandated |
| 106 Deputy(ies) | 70,804 | 70,533 | 70,533 | 70,804 | 2 positions |
| 185 Educational Incentive -- Other County Employees | 1,000 | 1,850 | 1,000 | 1,850 | 2 positions |
| 186 Longevity | 1,140 | 1,260 | 1,260 | 1,380 | 2 positions |
| 201 Social Security | 10,972 | 13,464 | 11,600 | 13,674 | |
| 204 State Retirement | 27,805 | 28,710 | 29,000 | 29,159 | |
| 206 Life Insurance | 124 | 140 | 140 | 140 | |
| 207 Medical Insurance | 18,141 | 18,915 | 19,013 | 19,758 | |
| 209 Disability Insurance | 1,448 | 1,752 | 1,752 | 1,779 | |
| 210 Unemployment Compensation | 180 | 216 | 216 | 216 | |
| 212 Employer Medicare Liability | 3,006 | 3,149 | 3,100 | 3,198 | |
| 299 Other Fringe Benefits | - | 400 | 400 | 400 | |
| 307 Communication | 1,148 | 1,150 | 900 | 950 | |
| 306 Maintenance & Repair -- Equipment | 1,323 | 1,250 | 2,180 | 1,735 | Konica Minolta |
| 348 Postage | 132 | 250 | 176 | 300 | |
| 355 Travel | 816 | 1,200 | 922 | 1,200 | PerDiems, Mileage & Lodging, Etc |
| 432 Library Books & Media | 551 | 600 | 207 | 600 | TAM, TCOSA & Lexis Nexis |
| 435 Office Supplies | 1,943 | 700 | 1,158 | 1,500 | |

Franklin County, TN
 County General Fund # 101
 FY 2013-2014 Budget Document

| Fund #101 Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-----------------------------------------|---------------------|----------------------------|------------------------|-----------------------|--------------------------------------------------------------------|
| 524 In Service/Staff Development | 215 | - | 215 | 800 | Meeting Registrations & Contracted In-Service Staff Development |
| 599 Other Charges | - | 50 | - | 50 | |
| TOTAL GENERAL SESSIONS COURT | \$ 279,424 | \$ 288,703 | \$ 286,886 | \$ 295,613 | |
| 53330 DRUG COURT PROGRAM | | | | | |
| 105 Supervisor/Director | 40,612 | 40,612 | 40,612 | 40,612 | Appointed - Salary |
| 186 Longevity | - | - | - | - | |
| 189 Other Salaries & Wages | 857 | - | - | - | State Reimbursement Jag/Byrne (DRUG) |
| 201 Social Security | 2,543 | 2,530 | 2,530 | 2,530 | |
| 204 State Retirement | 5,336 | 5,397 | 5,397 | 5,397 | |
| 206 Life Insurance | 47 | 47 | 47 | 47 | |
| 207 Medical Insurance | 6,305 | 6,409 | 6,487 | 6,716 | |
| 209 Disability Insurance | 331 | 333 | 333 | 333 | |
| 210 Unemployment Compensation | 90 | 108 | 108 | 108 | |
| 212 Employer Medicare Liability | 595 | 592 | 591 | 592 | |
| 299 Other Fringe Benefits | - | 200 | 200 | 200 | |
| 307 Communication | 1,714 | 1,780 | 1,650 | 1,605 | |
| 399 Other Contracted Services (53330) | 3,039 | - | - | - | State Reimbursement Jag/Byrne (53330) |
| TOTAL DRUG COURT PROGRAM | \$ 61,469 | \$ 58,008 | \$ 57,955 | \$ 58,140 | |

Franklin County, TN
 County General Fund # 101
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| Account No. | Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|--------------|-----------------------------|-------------------|-------------------------|---------------------|--------------------|-----------------------------------------------------|
| 53400 | CHANCERY COURT | | | | | |
| 101 | County Official | \$ 63,954 | \$ 64,977 | \$ 64,977 | \$ 67,973 | WITH OUT THE RAISE INCLUDED |
| 106 | Deputy | 53,834 | 57,512 | 57,512 | 57,733 | Appointed - State Mandated |
| 186 | Longevity | 1,980 | 2,040 | 2,040 | 2,100 | 2 positions |
| 201 | Social Security | 7,229 | 7,758 | 7,541 | 7,961 | |
| 204 | State Retirement | 14,773 | 16,544 | 16,100 | 16,977 | |
| 206 | Life Insurance | 121 | 140 | 140 | 140 | |
| 207 | Medical Insurance | 17,370 | 12,390 | 18,626 | 19,314 | |
| 209 | Disability Insurance | 958 | 1,004 | 1,004 | 1,031 | |
| 210 | Unemployment Compensation | 278 | 324 | 350 | 324 | |
| 212 | Employer Medicare Liability | 1,691 | 1,814 | 1,760 | 1,862 | |
| 299 | Other Fringe Benefits | - | 600 | 600 | 600 | |
| 307 | Communication | 26 | 26 | 26 | 26 | |
| 317 | Data Processing Services | 8,140 | 8,891 | 9,897 | 8,566 | Bridge |
| 320 | Dues & Memberships | 512 | 522 | 522 | 522 | COAT |
| 334 | Maintenance Agreements | 1,494 | 1,750 | 1,750 | 1,750 | RJ Young - Copier & Pitney Rental |
| 348 | Postal Charges | 2,700 | 2,000 | 1,000 | 2,000 | Postage Rate Increase |
| 355 | Travel | 623 | 800 | 572 | 800 | PerDiems, Mileage & Lodging, Etc |
| 399 | Other Contracted Services | 1,113 | 130 | 129 | 2,130 | Microfilming, Bank Lock Box Rental & Website Domain |
| 432 | Library Books & Media | 666 | 650 | 634 | 700 | Lexis Nexis/ Thompson |
| 435 | Office Supplies | 2,289 | 2,500 | 1,285 | 2,500 | |
| 508 | Premium on Surety Bonds | 131 | 181 | 131 | 181 | |
| 599 | Other Charges | - | 50 | - | 50 | |
| 709 | Data Processing Equipment | - | - | - | 2,000 | Computer Replacement |
| | TOTAL CHANCERY COURT | \$ 179,882 | \$ 182,604 | \$ 186,596 | \$ 197,241 | |

| Fund #101 Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-----------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|--------------------------------------------------------------------|
| 53500 JUVENILE COURT | | | | | |
| 103 Assistant | \$ 44,600 | \$ 44,429 | \$ 44,429 | \$ 44,600 | 1 position |
| 106 Deputy(ies) | 38,858 | 38,709 | 38,709 | 38,858 | 1 position |
| 185 Educational Incentive -- Other County Employees | - | 1,700 | 1,700 | 1,700 | 1.5 employees |
| 186 Longevity | 1,200 | 1,320 | 1,320 | 1,440 | 1.5 employees |
| 201 Social Security | 5,126 | 5,367 | 5,367 | 5,394 | |
| 204 State Retirement | 11,125 | 11,445 | 11,445 | 11,503 | |
| 206 Life Insurance | 94 | 94 | 94 | 94 | |
| 207 Medical Insurance | 12,094 | 12,610 | 12,518 | 12,876 | |
| 209 Disability Insurance | 675 | 682 | 535 | 684 | |
| 210 Unemployment Compensation | 180 | 216 | 216 | 216 | |
| 212 Employer Medicare Liability | 1,199 | 1,255 | 1,201 | 1,261 | |
| 299 Other Fringe Benefits | - | 400 | 400 | 400 | |
| 307 Communication | 683 | 685 | 700 | 685 | |
| 320 Dues & Memberships | 70 | 70 | 70 | 70 | |
| 355 Travel | 2,116 | 2,500 | 2,236 | 2,500 | PerDiems, Mileage & Lodging, Etc |
| 432 Library Books/Media | - | - | 372 | 425 | |
| 435 Office Supplies | 390 | 750 | 290 | 750 | |
| 524 In Service/Staff Development | 310 | 310 | 280 | 310 | Meeting Registrations & Contracted In-Service Staff Development |
| 599 Other Charges | - | 50 | - | 50 | |
| 719 Office Equipment | - | - | - | - | |
| TOTAL JUVENILE COURT | \$ 118,720 | \$ 122,590 | \$ 121,881 | \$ 123,816 | |

| Fund #101 Account No. Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|-----------------------------------------------------------------|
| 53700 JUDICIAL COMMISSIONERS | | | | | |
| 101 Judicial Commissioners | \$ 68,072 | \$ 68,073 | \$ 66,813 | \$ 68,075 | 3 positions |
| 169 Part Time Personnel | 13,080 | 15,000 | 15,000 | 15,000 | 2 positions |
| 186 Longevity | 900 | 1,260 | 1,260 | 1,380 | 1 Employee |
| 201 Social Security | 4,917 | 5,278 | 5,050 | 5,286 | |
| 204 State Retirement | 9,061 | 9,272 | 8,769 | 9,288 | |
| 206 Life Insurance | 124 | 140 | 113 | 140 | |
| 207 Medical Insurance | 14,963 | 19,099 | 13,390 | 19,813 | |
| 209 Disability Insurance | 556 | 558 | 558 | 558 | |
| 210 Unemployment Compensation | 401 | 540 | 540 | 540 | |
| 212 Employer Medicare Liability | 1,150 | 1,234 | 1,180 | 1,236 | |
| 299 Other Fringe Benefits | - | 800 | 800 | 800 | |
| 320 Dues & Memberships | 175 | 175 | 375 | 375 | JCA |
| 355 Travel | 1,607 | 1,500 | 2,500 | 2,100 | PerDiems, Mileage & Lodging, Etc |
| 435 Office Supplies | 385 | 250 | - | 250 | |
| 524 In Service/Staff Development | 360 | 360 | 360 | 450 | Meeting Registrations & Contracted In-Service Staff Development |
| 599 Other Charges | - | 50 | - | 50 | |
| TOTAL JUDICIAL COMMISSIONERS | \$ 115,751 | \$ 123,590 | \$ 116,708 | \$ 125,342 | |
| 53900 OTHER ADMINISTRATION OF JUSTICE | | | | | |
| 399 Other Contracted Services | \$ 11,550 | \$ 20,000 | \$ 18,000 | \$ 20,000 | Court Ordered Mental Health Exams |
| TOTAL OTHER ADMINISTRATION OF JUSTICE | \$ 11,550 | \$ 20,000 | \$ 18,000 | \$ 20,000 | |

Franklin County, TN
 County General Fund # 101
 FY 2013-2014 Budget Document

| Fund #101 Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-----------------------------------------|---------------------|----------------------------|------------------------|-----------------------|---------------------------------------------------|
| 53910 PROBATION SERVICES | | | | | |
| 105 Supervisor/Director | \$ 40,861 | \$ 42,474 | \$ 42,474 | \$ 42,637 | Appointed |
| 169 Part Time Personnel | - | 15,548 | 9,100 | 15,548 | 1 position 26 hrs per week PT no benefits |
| 186 Longevity | - | - | - | - | |
| 189 Other Salaries & Wages | 22,642 | 22,321 | 22,500 | 22,321 | 1 position based on 32 hrs per week PT w/Benefits |
| 201 Social Security | 3,822 | 5,012 | 4,500 | 5,022 | |
| 204 State Retirement | 5,982 | 8,634 | 8,525 | 8,656 | |
| 206 Life Insurance | 94 | 94 | 94 | 94 | |
| 207 Medical Insurance | 12,415 | 12,904 | 13,038 | 13,597 | |
| 209 Disability Insurance | 400 | 531 | 600 | 533 | |
| 210 Unemployment Compensation | 250 | 324 | 324 | 324 | |
| 212 Employer Medicare Liability | 894 | 1,172 | 1,050 | 1,175 | |
| 299 Other Fringe Benefits | - | 500 | 460 | 500 | |
| 307 Communication | 13 | 20 | 15 | 20 | |
| 348 Postage | - | 100 | - | 100 | |
| 413 Drugs & Medical Supplies | 2,498 | 3,500 | - | 3,500 | |
| 435 Office Supplies | 828 | 1,200 | 1,863 | 1,200 | |
| 599 Other Charges | - | 100 | - | 100 | |
| 709 Data Processing Equipment | - | - | - | - | |
| TOTAL PROBATION SERVICES | \$ 90,699 | \$ 114,434 | \$ 104,542 | \$ 115,326 | |

Franklin County, TN
County General Fund # 101

| Fund #101 Account No Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|---------------------------------------------------------------|
| 54110 SHERIFF'S DEPARTMENT | | | | | |
| 101 County Official | \$ 70,350 | \$ 71,475 | \$ 71,475 | \$ 74,770 | WITHOUT RAISE REQUEST Elected - State Mandated |
| 103 Assistant(s) | 59,528 | 59,111 | 59,111 | 59,111 | 1 position (Adj from PY shorted on 6/30/11) |
| 105 Supervisor/Director (of Warrant Officers) | 84,028 | 84,146 | 52,148 | 46,101 | 1 positions |
| 106 Deputy(ies) | 564,170 | 564,785 | 564,786 | 567,379 | 16 positions (3 Corp/13 Dep) |
| 108 Investigator(s) | 190,830 | 191,199 | 231,198 | 230,502 | 6 positions |
| 109 Captains | 97,968 | 97,969 | 97,969 | 97,969 | 2 positions |
| 115 Sergeants | 155,733 | 155,837 | 152,737 | 156,554 | 4 positions |
| 119 Accountants | 52,412 | 61,222 | 54,223 | 59,237 | 2 positions |
| 138 Computer Technician | 36,999 | 36,999 | 36,999 | - | 1 position moved to IT Dept |
| 140 Salary Supplements | 30,400 | 27,000 | 29,200 | 32,800 | TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA |
| 160 Guards (Courthouse Security) | 198,477 | 169,000 | 192,260 | 169,000 | 1 FT position , PT varies |
| 169 Part Time Personnel | 32,369 | 39,942 | 39,942 | 39,942 | PT positions vary |
| 170 School Resource Officer | 102,245 | 104,555 | 209,651 | 385,145 | FCHS(2), Huntland(1) - Partially funded BOE |
| 186 Longevity | 15,600 | 19,380 | 19,980 | 20,820 | |
| 187 Overtime Pay | 45,033 | 40,000 | 70,165 | 40,000 | |
| 189 Other Salaries & Wages | 26,944 | 30,000 | 26,000 | 30,000 | Hrs Paid During Holiday/Admin above RegularHrs |
| 201 Social Security | 106,524 | 109,301 | 114,523 | 125,226 | |
| 204 State Retirement | 207,747 | 207,052 | 213,302 | 240,795 | |
| 206 Life Insurance | 1,754 | 1,778 | 1,903 | 2,153 | |
| 207 Medical Insurance | 213,239 | 224,654 | 238,479 | 306,413 | |
| 209 Disability Insurance | 11,099 | 11,967 | 11,967 | 14,002 | |
| 210 Unemployment Compensation | 4,570 | 5,556 | 6,446 | 6,912 | |

Franklin County, TN
 County General Fund # 101
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| Fund #101 Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-----------------------------------------|---------------------|----------------------------|------------------------|-----------------------|------------------------------------------------------------------------------|
| 212 Employer Medicare Liability | 25,029 | 25,562 | 26,812 | 29,287 | |
| 299 Other Fringe Benefits | - | 9,800 | 9,000 | 9,600 | |
| 307 Communication | 26,754 | 28,000 | 28,500 | 29,000 | |
| 312 Contracts with Private Agencies | 6,003 | 7,000 | 20,621 | 13,000 | NICUSA TN Div & Court Reporting |
| 320 Dues & Memberships | 2,240 | 3,900 | 2,515 | 3,900 | TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRONTOA, TLEEA |
| 334 Maintenance Agreements | 18,554 | 31,500 | 28,800 | 29,500 | Great American Leasing, Dell, ISDN, Net, M&M Micro & Datamaxx |
| 336 Maintenance & Repair -- Equipment | 8,434 | 4,000 | 1,444 | 4,000 | Phone System & Other Equipment Repair |
| 338 Maintenance & Repair -- Vehicles | 120,168 | 55,000 | 106,073 | 105,000 | Various vendors as needed |
| 340 Medical and Dental Services | - | 1,500 | 465 | 1,500 | Pre-employment & Post Accident |
| 348 Postal Charges | 1,336 | 1,200 | 1,063 | 1,200 | |
| 355 Travel | 10,381 | 8,000 | 6,800 | 8,000 | PerDiems, Mileage & Lodging, Etc |
| 412 Diesel | 8,748 | 7,000 | 5,000 | 7,000 | |
| 425 Gasoline | 188,452 | 175,000 | 188,500 | 190,000 | |
| 431 Law Enforcement Supplies | 7,884 | 8,000 | 14,020 | 8,000 | ammo, holsters, etc. |
| 435 Office Supplies | 7,263 | 9,500 | 7,988 | 10,000 | In Office supplies |
| 442 Propane Gas | 585 | 600 | 1,269 | 2,000 | |
| 450 Tires & Tubes | 24,089 | 18,000 | 17,575 | 18,000 | |
| 451 Uniforms | 11,528 | 15,000 | 16,000 | 18,500 | Weekly & New Issues for Officers |
| 499 Other Supplies & Materials | 917 | 1,000 | 705 | 1,000 | Other Officer supplies |
| 502 Building & Contents Insurance | 30,100 | 30,425 | 30,425 | - | |
| 506 Liability Insurance | 50,938 | 51,489 | 51,489 | - | |
| 508 Premium on Surety Bonds | 581 | 1,000 | 457 | 1,000 | Sheriff, Deputy & Notaries |
| 511 Vehicle & Equipment Insurance | 34,731 | 35,106 | 35,106 | - | |
| 524 In Service/Staff Development | 4,090 | 8,000 | 5,705 | 20,000 | Meeting Registrations & Contracted In-Service Staff Development CARRY SRO |

| Fund #101 Account No. | Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|--------------------------|-------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|-----------------------------------------------------------------|
| 525 | Constitutional Officers' Operating Expenses | 1,596 | 5,000 | 261 | 5,000 | |
| 599 | Other Charges | - | 8,000 | 12,735 | 6,000 | Unexpected Charges & Expenses |
| 599 | Other Charges -- for Reserves | 10,684 | 16,993 | 15,154 | 12,000 | |
| 610 | Principal on Capitalized Leases | 118,846 | - | - | - | |
| 611 | Interest on Capitalized Leases | 695 | - | - | - | |
| 708 | Communication Equipment | 1,813 | 2,000 | 215 | 2,000 | Phone & Radio replacement |
| 709 | Data Processing Equipment | - | 2,000 | 26,431 | 16,650 | DataMaxx upgrade CARRY SRO |
| 716 | Law Enforcement Equipment | 8,189 | 15,000 | 16,334 | 15,000 | non-recurring items |
| 718 | Motor Vehicles | 16,044 | 141,697 | 140,121 | 141,697 | New Vehicle |
| 790 | Other Equipment | - | - | - | - | |
| 799 | Other Capital Outlay | - | - | 23,300 | - | |
| | TOTAL SHERIFF'S DEPARTMENT | \$ 3,054,691 | \$ 3,039,200 | \$ 3,335,348 | \$ 3,412,665 | |
| | 54160 ADMINISTRATION OF THE SEX OFFENDER | | | | | WITHOUT RAISE REQUEST |
| 160 | Guards | \$ 16,691 | \$ 17,000 | \$ 15,300 | \$ 17,000 | 2 positions - PT |
| 201 | Social Security | 1,035 | 1,073 | 950 | 1,073 | Current 82 Offend \$100 fee Yearly |
| 210 | Unemployment Compensation | 167 | 216 | 181 | 216 | |
| 212 | Employers Medicare Liability | 242 | 251 | 221 | 251 | |
| 299 | Other Fringe Benefits | - | 300 | 200 | 300 | |
| 355 | Travel | - | 250 | - | 250 | PerDiems, Mileage & Lodging, Etc |
| 358 | Remittance of Revenue Collections | 500 | 1,000 | 600 | 1,000 | **Sex Offender Registry State Portion |
| 435 | Office Supplies | - | 150 | - | 150 | |
| 524 | In Service/Staff Development | - | 250 | - | 250 | Meeting Registrations & Contracted In-Service Staff Development |
| | TOTAL ADMIN OF SEX OFFENDER | \$ 18,635 | \$ 20,489 | \$ 17,452 | \$ 20,489 | |

| Account No. | Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-------------------|-----------------------------------|------------------|-------------------------|---------------------|--------------------|-----------------------------------------------------------|
| 54210 JAIL | | | | | | WITHOUT RAISE REQUEST |
| 103 | Assistants | \$ 48,984 | \$ 48,984 | \$ 48,984 | \$ 48,984 | 1 position |
| 106 | Deputy Assistant | 32,321 | 34,852 | 20,852 | 35,013 | 1 position |
| 131 | Medical Personnel | 70,719 | 74,715 | 75,321 | 74,999 | 2 positions |
| 140 | Salary Supplement - Educational | 1,000 | 2,000 | 3,000 | 2,000 | Civil Service Contract |
| 160 | Guards | 440,024 | 445,989 | 440,989 | 457,204 | 17 positions (Requesting \$1 per hr increase) |
| 162 | Clerical Personnel | 25,853 | 27,914 | 28,264 | 28,021 | 1 position |
| 165 | Cafeteria Personnel | 44,874 | 44,782 | 44,132 | 44,955 | 2 positions (Requesting \$1 per hr increase) |
| 169 | Part Time Personnel | 48,401 | 32,000 | 48,000 | 46,500 | |
| 186 | Longevity | 6,660 | 7,140 | 6,420 | 5,460 | |
| 187 | Overtime | 13,118 | 10,000 | 19,000 | 10,000 | |
| 189 | Other Salaries & Wages | 11,697 | 14,700 | 13,200 | 14,700 | Hrs Paid During Holiday/Admin above RegularHrs |
| 201 | Social Security | 44,194 | 45,847 | 44,200 | 47,382 | |
| 204 | State Retirement | 80,184 | 92,822 | 78,766 | 94,178 | |
| 206 | Life Insurance | 1,119 | 1,123 | 1,020 | 1,123 | |
| 207 | Medical Insurance | 140,104 | 145,865 | 141,197 | 158,945 | |
| 209 | Disability Insurance | 5,320 | 5,504 | 5,114 | 5,594 | |
| 210 | Unemployment Compensation | 2,706 | 3,456 | 3,700 | 3,240 | |
| 212 | Employer Medicare Liability | 10,336 | 10,722 | 10,500 | 11,081 | |
| 299 | Other Fringe Benefits | - | 6,800 | 5,600 | 6,800 | |
| 334 | Maintenance Agreements | 9,950 | 9,000 | 10,331 | 14,016 | Cummins South, Simplex Grinnell, Stanley & Fire Ext Sales |
| 335 | Maintenance & Repair -- Buildings | 20,604 | 15,000 | 16,481 | 15,000 | Various vendors as needed |
| 336 | Maintenance & Repair -- Equipment | 24,783 | 25,000 | 18,627 | 15,000 | Various vendors as needed |
| 340 | Medical and Dental Services | 18,033 | 20,000 | 18,186 | 20,000 | Psych test, Pre-employment & Post Accident |

Franklin County, TN
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| Fund #101 Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-----------------------------------------|---------------------|----------------------------|------------------------|-----------------------|--------------------------------------------------------------------|
| 347 Pest Control | 750 | 1,500 | 1,500 | 1,500 | Bid Item |
| 354 Transportation Other Than Students | 2,103 | 4,000 | 5,604 | 4,000 | Prisoner Transports |
| 355 Travel | 2,708 | 3,500 | 1,730 | 3,500 | PerDiems, Mileage & Lodging, Etc |
| 359 Disposal Fees | - | - | 3,929 | 3,865 | |
| 410 Custodial Supplies | 48,477 | 45,000 | 45,000 | 45,000 | Inmate population increase |
| 422 Food Supplies | 214,260 | 210,000 | 232,000 | 214,000 | Inmate Increase & Cost |
| 431 Law Enforcement Supplies | 394 | 1,000 | 552 | 1,000 | Jail Officer Supplies |
| 441 Prisoner Clothing | 13,724 | 15,000 | 12,159 | 12,000 | Inmate population increase |
| 451 Uniforms | 389 | 5,000 | 3,800 | 5,000 | Weekly & New Issues for Officers |
| 452 Utilities | 111,287 | 135,450 | 132,528 | - | Recommended inc 5% per utilities |
| 499 Other Supplies/Materials | 1,928 | 2,500 | 4,323 | 2,500 | |
| 507 Medical Claims | 210,773 | 200,000 | 258,000 | 210,000 | Inmate Expense |
| 524 In Service/Staff Development | 1,000 | 1,600 | 635 | 1,600 | Meeting Registrations & Contracted In-Service Staff Development |
| 599 Other Charges | 5,348 | 5,500 | 6,560 | 5,500 | non-recurring items |
| 602 Principal on Notes | 7,848 | 8,408 | 8,366 | | Litter Truck 3YR CON (-5K Litter Grant) |
| 604 Interest on Notes | 1,051 | 536 | 553 | | |
| 610 Principal on Capital Leases | 16,442 | 8,169 | 16,844 | - | Marlin & Stanley (Jail Sec Sys Lease) |
| 707 Building Improvements | - | 10,000 | 10,000 | 20,000 | Jail & Judicial Center Camera & Audio Informer |
| 709 Data Processing Equipment | - | 3,000 | 110 | 3,000 | Replace Computers |
| 790 Other Equipment | 2,236 | 3,500 | 2,000 | 3,500 | Kitchen Replacement Needs |
| TOTAL JAIL | \$ 1,741,702 | \$ 1,787,879 | \$ 1,848,077 | \$ 1,696,161 | |

| Fund #101 Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|---------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|------------------------------------------|
| 54230 COMMUNITY REENTRY PROGRAM | | | | | |
| 189 Other Salaries and Wages | \$ 212,239 | \$ 576,415 | \$ 354,107 | \$ 171,721 | Federal Grants |
| 201 Social Security | 12,811 | 35,595 | 21,450 | 10,549 | |
| 210 Unemployment Compensation | 938 | 1,249 | 1,675 | 1,000 | |
| 212 Employer Medicare Liability | 3,075 | 8,404 | 5,141 | 2,227 | |
| 351 Rentals | 10,998 | 2 | - | - | State Grant w/12th Dist Drug Court Match |
| 355 Travel | 7,815 | 11,692 | 9,035 | 8,021 | PerDiems, Mileage & Lodging, Etc |
| 399 Other Contracted Services | 96,838 | 229,064 | 178,597 | 114,864 | TN Tech & Centerstone Contracts |
| 499 Other Supplies & Materials | 3,951 | 1,289 | 6,455 | 1,300 | |
| 790 Other Equipment | - | - | 6,648 | - | |
| TOTAL COMMUNITY REENTRY PROGRAM | \$ 348,665 | \$ 863,710 | \$ 583,107 | \$ 309,682 | |
| 54240 JUVENILE SERVICES | | | | | |
| 312 Contracts with Private Agencies | \$ 6,125 | \$ 10,000 | \$ 17,000 | \$ 15,000 | Juvenile Detention charges |
| 399 Other Contracted Services | 7,844 | 8,000 | 8,000 | 8,000 | Interpreter's services |
| 599 Other Charges | - | - | - | - | |
| TOTAL JUVENILE SERVICES | \$ 13,969 | \$ 18,000 | \$ 25,000 | \$ 23,000 | |
| 54410 CIVIL DEFENSE | | | | | REQUESTING 2 NEW POSITIONS |
| 103 Assistant | \$ 25,013 | \$ 25,418 | \$ 25,418 | \$ 25,515 | 1 position |
| 105 Supervisor/Director | 44,533 | 44,429 | 44,429 | 44,600 | Appointed |
| 106 Deputy Director | - | - | - | - | |
| 186 Longevity | 1,200 | 1,320 | 1,320 | 1,440 | 2 Employees |
| 187 Over Time | 14,433 | 7,400 | 11,000 | 7,400 | |
| 189 Other Salaries & Wages - EM Field Coordinator | - | - | - | - | |

Franklin County, TN
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| Fund #101 Account No. | Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|----------------------------|-----------------------------------|---------------------|----------------------------|------------------------|-----------------------|-----------------------------------------------------------------|
| 201 | Social Security | 5,204 | 4,871 | 4,971 | 4,895 | |
| 204 | State Retirement | 11,194 | 10,387 | 10,687 | 10,439 | |
| 206 | Life Insurance | 94 | 94 | 94 | 94 | |
| 207 | Medical Insurance | 5,939 | 6,195 | 6,209 | 6,438 | |
| 209 | Disability Insurance | 569 | 573 | 573 | 575 | |
| 210 | Unemployment Compensation | 180 | 216 | 216 | 216 | |
| 212 | Employer Medicare Liability | 1,217 | 1,139 | 1,169 | 1,145 | |
| 299 | Other Fringe Benefits | - | 400 | 400 | 400 | |
| 307 | Communication | 4,358 | 4,500 | 4,500 | 4,900 | Phones only |
| 320 | Dues & Memberships | 65 | 200 | 150 | 200 | EMAT |
| 335 | Maintenance & Repair -- Building | 1,605 | 1,500 | 1,456 | 1,500 | EOC Misc Repairs |
| 336 | Maintenance & Repair -- Equipment | 3,465 | 5,600 | - | 5,600 | Cummins & Xerox |
| 338 | Maintenance & Repair -- Vehicles | 2,361 | 2,500 | - | 2,500 | Truck & ICT expense |
| 348 | Postal Charges | 197 | 138 | 92 | 141 | |
| 355 | Travel | 279 | 1,350 | 1,057 | 1,350 | PerDiems, Mileage & Lodging, Etc |
| 399 | Other Contracted Services | 9,294 | 8,810 | 4,353 | 8,810 | Satcom, DishNwork, SWC(CCTV Camera Sys& Access Ctr/Sec Sys) |
| 412 | Diesel Fuel | 1,838 | 2,000 | 1,572 | 2,500 | EOC Gen & ICT |
| 425 | Gasoline | 3,209 | 2,500 | 3,495 | 2,900 | |
| 435 | Office Supplies | 2,916 | 3,000 | 2,995 | 3,000 | Additional Badge Supplies |
| 499 | Other Supplies & Materials | 3,903 | 4,000 | 4,094 | 4,000 | Upgrade EOC War Room |
| 524 | In-Service/Staff Development | 500 | 1,000 | 500 | 1,000 | Meeting Registrations & Contracted In-Service Staff Development |
| 599 | Other Charges | 919 | 2,200 | 2,178 | 2,200 | |
| 790 | Other Equipment | 4,722 | 5,000 | 5,000 | 5,000 | |
| TOTAL CIVIL DEFENSE | | \$ 149,207 | \$ 146,740 | \$ 137,928 | \$ 148,758 | |

| Account No. | Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|------------------------------------------|------------------------------|------------------|-------------------------|---------------------|--------------------|-----------------------------------------------------------------|
| 54420 RESCUE SQUAD | | | | | | |
| 320 | Dues & Memberships | 266 | 266 | 326 | 338 | |
| 412 | Diesel Fuel | - | 300 | 750 | 1,000 | |
| 425 | Gasoline | 575 | 1,000 | 500 | 1,000 | |
| 499 | Other Supplies & Materials | 2,941 | 4,000 | 1,275 | 4,000 | |
| 524 | In-Service Staff Development | 1,144 | 1,100 | 1,400 | 1,400 | Meeting Registrations & Contracted In-Service Staff Development |
| 599 | Other Charges | 234 | 400 | 17 | 100 | |
| 790 | Other Equipment | 20,149 | 37,854 | 39,073 | 22,162 | *Carried 10/11 & 11/12 Bal for a Capital Purch. |
| | TOTAL RESCUE SQUAD | \$ 25,309 | \$ 44,920 | \$ 43,341 | \$ 30,000 | |
| 54490 CONSOLIDATED COMMUNICATIONS | | | | | | |
| 103 | Assistant | 30,919 | 30,847 | 30,847 | 31,152 | REQUESTING MORE OT & OTHER WAGES FOR EVENTS 1 employee |
| 105 | Supervisor/Director | 40,612 | 40,612 | 40,612 | 40,612 | Appointed -Salary |
| 148 | Dispatchers/Radio Operators | 351,031 | 370,728 | 361,651 | 364,294 | 14 employees |
| 169 | Part-time Personnel | - | - | - | 7,649 | Short Term to fill in for FMLA reducing 148 |
| 186 | Longevity | 4,680 | 4,800 | 3,900 | 3,540 | |
| 187 | Overtime Pay | 21,367 | 15,000 | 19,000 | 22,500 | |
| 189 | Other Salaries & Wages | 15,982 | 12,000 | 15,500 | 16,200 | Hrs Paid During Holiday/Admin above RegularHrs |
| 201 | Social Security | 27,972 | 29,586 | 28,256 | 30,067 | |
| 204 | State Retirement | 54,299 | 63,085 | 52,670 | 63,100 | |
| 206 | Life Insurance | 714 | 749 | 675 | 749 | |
| 207 | Medical Insurance | 89,393 | 101,584 | 92,479 | 105,064 | |

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| Fund #101 Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|--------------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|-----------------------------------------------------------------------------------------------|
| 209 Disability Insurance | 3,050 | 3,575 | 2,980 | 3,524 | |
| 210 Unemployment Compensation | 1,634 | 1,728 | 2,070 | 1,836 | |
| 212 Employer Medicare Liability | 6,542 | 6,919 | 6,550 | 7,032 | |
| 299 Other Fringe Benefits | - | 3,200 | 3,200 | 3,200 | |
| 307 Communication | 27,028 | 25,000 | 39,500 | 37,100 | |
| 312 Contracts with Private Agencies | 79,210 | 82,152 | 79,152 | 85,702 | AT&T, TBI, Short Mtn., Flat Earth, Eagent & Narrowband Lic tower rent |
| 336 Maintenance & Repair -- Equipment | 1,356 | 2,500 | - | 2,000 | Phones, Radios & Monitors |
| 338 Maintenance & Repair -- Vehicles | 531 | 1,000 | 80 | 750 | |
| 348 Postage | 129 | 150 | 150 | 150 | Mail Reports, TBI Documetns, etc |
| 355 Travel | 5,044 | 6,500 | 8,875 | 8,000 | PerDiems, Mileage & Lodging, Etc |
| 425 Gasoline | 1,464 | 1,500 | 1,850 | 1,850 | |
| 435 Office Supplies | 4,431 | 6,000 | 6,150 | 6,000 | Misc Supplies |
| 442 Propane | - | - | - | 1,000 | |
| 451 Uniforms | 932 | 1,500 | 1,514 | 1,000 | |
| 499 Other Supplies and Materials | 1,062 | 3,000 | 2,660 | - | Telecommunicator's Week Meeting Registrations & Contracted In-Service Staff Development |
| 524 In Service/Staff Development (08/09 Budgeted 9000) | 5,438 | 4,000 | 2,755 | 3,200 | |
| 599 Other Charges | 335 | 1,000 | 150 | 500 | Unexpected Items |
| 708 Communication Equipment | 4,497 | 6,500 | 1,267 | 6,500 | Modify to Radio Freq & Lic 911 back up UHF/VHF |
| 709 Data Processing Equipment | 1,458 | 2,000 | 140 | 2,000 | Microsoft Word 2013 & Computer |
| 790 Other Equipment | 111 | 1,500 | 2,579 | 1,500 | Backup Mobile for Equip & Backup Ctr |
| 799 Other Capital Outlay | - | - | - | - | |
| TOTAL CONSOLIDATED COMMUNICATIONS | \$ 781,221 | \$ 828,714 | \$ 807,211 | \$ 857,770 | |

Franklin County, TN
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| Fund #101 Account No. Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|------------------------------------------|
| 54610 COUNTY CORONER | | | | | |
| 399 Other Contracted Services | \$ 6,000 | \$ 6,000 | \$ 6,200 | \$ 6,000 | Contract |
| 507 Medical Claims (Autopsy Expenses) | 25,801 | 24,000 | 30,000 | 24,000 | Estimated |
| 599 Other Charges | - | 1,500 | - | 1,500 | Transport Supplies & Charges |
| TOTAL COUNTY CORONER | \$ 31,801 | \$ 31,500 | \$ 36,200 | \$ 31,500 | |
| 54710 PUBLIC SAFETY GRANTS | | | | | |
| 187 Overtime Pay | \$ 24,816 | \$ 15,000 | \$ 8,000 | - | Impaired Drivers Grant 2012 |
| 299 Other Fringe Benefits | 3,367 | 2,999 | 750 | - | Impaired Drivers Grant 2012 |
| 499 Other Supplies & Materials | - | - | - | - | |
| 524 In Service/Staff Development | 15,372 | - | 645 | - | |
| 599 Other Charges | 890 | - | - | - | |
| 708 Communication Equipment | 126,356 | 139,375 | 43,411 | - | Homeland Security Grant 2010 |
| 715 Land | - | - | - | - | |
| 790 Other Equipment | 13,254 | 12,000 | 10,183 | - | Impaired Drivers & Visability Grant 2012 |
| 799 Other Capital Outlay | 18,478 | - | 194,043 | - | E-911 Grant/Homeland Sec Truck |
| TOTAL PUBLIC SAFETY GRANTS | \$ 202,533 | \$ 169,374 | \$ 257,032 | \$ - | |
| 55110 LOCAL HEALTH CENTER | | | | | |
| 307 Communication | \$ 1,312 | \$ 1,400 | \$ 1,100 | \$ 1,400 | |
| 320 Dues & Memberships | 200 | 200 | 200 | 200 | TN PUBLIC HEALTH ASSOC |
| 328 Janitorial Services | 8,420 | 8,420 | 8,420 | 8,420 | Bid Item - Contracted Estimated |
| 334 Maintenance Agreements | - | - | - | 1,056 | Signal Voice Data |
| 335 Maintenance & Repair - Building | 869 | 1,500 | 812 | 2,000 | Increase due to Facility HC units |
| 348 Postal Charges | - | 100 | - | 100 | |

| Fund #101 Account No. Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|-------------------------|
| 359 Disposal Fees | - | - | 2,110 | 2,071 | |
| 399 Other Contracted Services** | 1,790 | 2,320 | 1,630 | 1,650 | Floor 2xYr |
| 410 Custodial Supplies | 3,603 | 4,200 | 3,200 | 4,500 | Lebanon Chem. & Aramark |
| 435 Office Supplies | 1,344 | 1,200 | 555 | 1,200 | |
| 452 Utilities | 13,407 | 15,000 | 15,000 | 17,400 | |
| 502 Building & Contents Insurance | 2,925 | 2,957 | 2,957 | 2,957 | |
| 506 Liability Insurance | 467 | 467 | 472 | 472 | |
| 599 Other Charges | 28 | - | 150 | 100 | |
| 708 Communication Equipment | - | - | - | - | Comcast one time chge |
| TOTAL LOCAL HEALTH CENTER | \$ 34,365 | \$ 37,764 | \$ 36,606 | \$ 43,526 | |
| 55120 RABIES AND ANIMAL CONTROL | | | | | |
| 103 Assistant(s) | 76,546 | 76,253 | 72,500 | 76,546 | 3 positions |
| 105 Supervisor/Director | 11,729 | 11,668 | 11,668 | 11,668 | Appoint (Supplement) |
| 186 Longevity | - | 300 | 300 | 300 | |
| 187 Overtime Pay | 1,595 | 3,000 | 1,300 | 3,000 | |
| 189 Other Salaries & Wages | 165 | 750 | 200 | 750 | Holiday & Admin Pay |
| 201 Social Security | 5,419 | 5,739 | 5,300 | 5,758 | |
| 204 State Retirement | 11,830 | 12,239 | 11,500 | 12,278 | |
| 206 Life Insurance | 140 | 187 | 141 | 187 | |
| 207 Medical Insurance | 17,136 | 12,500 | 12,550 | 19,536 | |
| 209 Disability Insurance | 620 | 721 | 627 | 723 | |
| 210 Unemployment Compensation | 284 | 432 | 342 | 432 | |
| 212 Employer Medicare Liability | 1,267 | 1,342 | 1,250 | 1,347 | |
| 299 Other Fringe Benefits | - | 600 | 600 | 600 | |

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| Fund #101 Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-----------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|--------------------------------------------------------------------|
| 307 Communication | 2,034 | 2,100 | 1,500 | 2,100 | |
| 320 Dues & Memberships | 150 | 150 | 150 | 150 | ACA |
| 333 Licenses | 370 | 500 | 102 | 500 | |
| 335 Maintenance & Repair -- Building | 719 | 2,000 | 1,100 | 2,000 | |
| 338 Maintenance & Repair -- Vehicles | 1,557 | 3,500 | 3,250 | 3,500 | |
| 340 Medical & Dental Services | - | 2,500 | - | 2,500 | |
| 348 Postage | 196 | 200 | - | 200 | |
| 355 Travel | 386 | 750 | 386 | 750 | PerDiems, Mileage & Lodging, Etc |
| 399 Other Contracted Services (Lg. dead animal P/U) | 55,362 | 55,257 | 55,350 | 55,159 | SCTDD, ISP \$723 & Vet |
| 401 Animal Food and Supplies | 3,233 | 3,600 | 2,800 | 3,600 | |
| 412 Diesel Fuel | 7,068 | 7,200 | 5,400 | 7,200 | |
| 413 Drugs & Medical Supplies | 2,893 | 4,000 | 1,500 | 4,000 | |
| 425 Gasoline | 9,986 | 9,600 | 8,500 | 9,600 | |
| 429 Instructional Supplies & Materials | 484 | 1,500 | - | 1,500 | Offset by mandated fines revenue |
| 435 Office Supplies | 618 | 1,500 | 825 | 1,500 | |
| 451 Uniforms | 966 | 1,800 | 252 | 1,800 | |
| 499 Other Supplies/Materials | 3,736 | 5,000 | 2,321 | 5,000 | |
| 509 Refunds | 50 | 50 | 75 | 50 | |
| 524 In Service/Staff Development | 510 | 1,250 | 360 | 1,250 | Meeting Registrations & Contracted In-Service Staff Development |
| 790 Other Equipment | 1,036 | 4,000 | 1,575 | 4,000 | Other Small Equipment & Radios |
| TOTAL RABIES & ANIMAL CONTROL | \$ 218,085 | \$ 232,188 | \$ 203,724 | \$ 239,483 | |

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| Fund #101 Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-----------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|--------------------------------------------------------------------|
| 55190 OTHER LOCAL HEALTH SERVICES | | | | | |
| 161 Secretary(s) | \$ 21,632 | \$ 21,549 | \$ 21,549 | \$ 21,632 | DGA contract offset by Rev 100% |
| 186 Longevity | 1,080 | 1,200 | 420 | 480 | 1 ft position - State Classification |
| 187 Overtime Pay | - | - | 255 | - | |
| 189 Other Salaries & Wages | 64,592 | 78,208 | 61,829 | 72,744 | 2 ft & 2 pt positions - State Classification |
| 201 Social Security | 5,244 | 6,309 | 4,800 | 6,110 | |
| 204 State Retirement | 7,494 | 10,935 | 6,250 | 10,884 | |
| 206 Life Insurance | 140 | 140 | 113 | 140 | |
| 207 Medical Insurance | 11,623 | 18,695 | 11,895 | 19,314 | |
| 209 Disability Insurance | 598 | 662 | 390 | 664 | |
| 210 Unemployment Compensation | 432 | 540 | 585 | 540 | |
| 212 Employer Medicare Liability | 1,226 | 1,475 | 1,130 | 1,429 | |
| 299 Other Fringe Benefits | - | 800 | 500 | 800 | |
| 336 Maintenance & Repair Services - Equipment | - | 500 | - | - | |
| 355 Travel | 11,035 | 15,200 | 11,866 | 15,200 | PerDiems, Mileage & Lodging, Etc |
| 399 Other Contracted Services | 3,970 | - | - | 2,900 | Interpreter services |
| 499 Other Supplies & Materials | 42 | 300 | - | 300 | |
| 524 In Service/Staff Development | 90 | 100 | 90 | 100 | Meeting Registrations & Contracted In-Service Staff Development |
| 599 Other Charges | - | - | - | - | |
| TOTAL OTHER LOCAL HEALTH SERVICES | \$ 129,198 | \$ 156,614 | \$ 121,672 | \$ 153,238 | |
| 55390 APPROPRIATION TO STATE | | | | | |
| 309 Contracts with Government Agencies | \$ 30,646 | \$ 30,646 | \$ 30,646 | \$ 30,646 | Health Dept - State Contract |
| TOTAL APPROPRIATION TO STATE | \$ 30,646 | \$ 30,646 | \$ 30,646 | \$ 30,646 | |

| Fund #101 Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-----------------------------------------|---------------------|----------------------------|------------------------|-----------------------|-------------------------------------------------------------------------|
| 55510 GENERAL WELFARE ASSISTANCE | | | | | |
| 399 Other Contracted Services | \$ 17,775 | \$ 17,775 | \$ 17,775 | \$ 17,775 | Contract Services for FC Adult Activity Semi-Independent Living Program |
| TOTAL GENERAL WELFARE ASSISTANCE | \$ 17,775 | \$ 17,775 | \$ 17,775 | \$ 17,775 | |
| 55731 LITTER CONTROL (Litter Grant) | | | | | |
| 149 Laborers | \$ 44,053 | \$ 48,080 | \$ 51,630 | \$ 48,303 | Grant Proceeds \$25K 2 positions (Requesting \$1 per hr increase) |
| 186 Longevity | | | 300 | 780 | |
| 187 Overtime Pay | 1,177 | - | 3,800 | - | |
| 189 Other Salaries & Wages | 958 | 100 | 100 | 100 | Holiday & Admin Pay |
| 201 Social Security | 2,785 | 3,031 | 3,406 | 3,074 | |
| 204 State Retirement | 5,328 | 6,463 | 7,463 | 6,556 | |
| 206 Life Insurance | 43 | 94 | 94 | 94 | |
| 207 Medical Insurance | 6,380 | 6,305 | 11,555 | 12,876 | **Employee took Insurance |
| 209 Disability Insurance | 155 | 394 | 240 | 396 | |
| 210 Unemployment Compensation | 146 | 216 | 216 | 216 | |
| 212 Employer Medicare Liability | 651 | 709 | 735 | 719 | |
| 299 Other Fringe Benefits | - | 400 | 400 | 400 | |
| 310 Contracts with Public Agencies | 6,346 | 8,300 | 10,000 | 8,300 | Chamber or Commerce Education Funds |
| 355 Travel | 196 | 900 | - | 900 | PerDiems, Mileage & Lodging, Etc |
| 499 Other Supplies and Materials | 655 | 1,000 | 1,767 | 1,000 | |
| 524 In Service/Staff Development | 325 | - | 725 | 450 | Meeting Registrations & Contracted In-Service Staff Development |
| 602 Principal on Notes | 5,000 | 5,000 | 5,000 | - | Portion of Jail Litter Crew Truck 3YR CON |
| TOTAL LITTER CONTROL | \$ 74,198 | \$ 80,991 | \$ 97,430 | \$ 84,164 | |

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| Account No. | Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|------------------------------------------------|------------------------------------------------------|------------------|-------------------------|---------------------|--------------------|--------------------------------|
| 55900 OTHER PUBLIC HEALTH & WELFARE | | | | | | |
| 189 | Other Salaries & Wages | \$ 1,674 | \$ - | \$ - | \$ - | |
| 201 | Social Security | 104 | - | - | - | |
| 210 | Unemployment Compensation | 3 | - | - | - | |
| 212 | Employer Medicare | 24 | - | - | - | |
| 599 | Other Charges | - | 169 | 169 | - | Mentor Program |
| | TOTAL OTHER PUBLIC HEALTH & WELFARE | \$ 1,805 | \$ 169 | \$ 169 | \$ - | Offset by Grant Revenue |
| 56300 SENIOR CITIZENS ASSISTANCE | | | | | | |
| 335 | Maintenance & Repair -- FC Senior Citizen's Building | \$ - | \$ 2,000 | \$ 2,186 | \$ 2,000 | |
| 399 | Contracted Services - Franklin Co Senior Ctr | 13,050 | 13,050 | 13,050 | 13,050 | |
| 399 | Contracted Services - Hoyt Baker Sewanee Ctr | 9,000 | 9,000 | 9,000 | 9,000 | |
| 410 | Custodial Supplies - Franklin County Senior Ctr | 2,800 | 3,000 | 1,530 | 3,000 | |
| 410 | Custodial Supplies - Hoyt Baker Senior Ctr | 221 | 500 | 500 | 300 | |
| 425 | Gasoline - Franklin County Senior Ctr | - | 30,000 | 112,000 | 130,000 | |
| 599 | Other Charges | - | - | - | - | |
| | TOTAL SENIOR CITIZENS ASSISTANCE | \$ 25,071 | \$ 57,550 | \$ 138,266 | \$ 157,350 | |
| 56700 PARKS AND FAIR BOARDS | | | | | | |
| 105 | Supervisor/Director | \$ 7,412 | \$ 7,412 | \$ 7,412 | \$ 7,412 | 1 PT Salary position |
| 187 | Overtime Pay | - | - | - | - | |
| 189 | Other Salaries & Wages | 10,460 | 10,180 | 9,575 | 10,180 | 2 Seasonal positions |
| 201 | Social Security | 1,108 | 1,097 | 1,083 | 1,097 | |
| 210 | Unemployment Compensation | 179 | 324 | 230 | 324 | |
| 212 | Employer Medicare Liability | 259 | 257 | 257 | 257 | |

| Account No. | Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-------------|--------------------------------------|------------------|-------------------------|---------------------|--------------------|--------------------------------------------------------------------------------------|
| 299 | Other Fringe Benefits | - | 100 | 200 | 100 | |
| 307 | Communication | 380 | 300 | 420 | 380 | |
| 334 | Maintenance Agreements | 359 | 360 | 360 | 360 | Life Communications |
| 335 | Maintenance & Repair -- Buildings | 258 | 3,500 | 371 | 3,420 | |
| 355 | Travel | - | 150 | - | 150 | |
| 499 | Other Supplies/Materials | 2,856 | 4,600 | 4,600 | 4,600 | Fuel, Sand, Toiletries |
| 599 | Other Charges | 659 | 750 | 206 | 750 | |
| | TOTAL PARKS & FAIR BOARDS | \$ 23,930 | \$ 29,029 | \$ 24,714 | \$ 29,029 | |
| | 57100 AGRICULTURE EXTENSION | | | | | |
| 189 | Other Salaries & Wages | 64,089 | 77,133 | 55,321 | 77,718 | Salaries and benefits for Ag. Ext. are the required local match for Franklin County. |
| 201 | Social Security | 360 | 434 | 360 | 384 | The employees are paid by UT and TSU |
| 210 | Unemployment Compensation | 58 | 108 | 70 | 108 | |
| 212 | Employer Medicare | 84 | 102 | 85 | 90 | |
| 299 | Other Fringe Benefits | 11,309 | 11,737 | 8,922 | 11,737 | |
| 307 | Communication | 1,933 | 3,800 | 2,000 | 3,800 | |
| 355 | Travel | - | 5,280 | - | 5,280 | PerDiems, Mileage & Lodging, Etc |
| 399 | Other Contracted Services | 445 | 1,000 | 750 | 1,000 | AT & T ISP & Copier |
| 499 | Other Supplies & Materials | 2,118 | 1,200 | - | 1,200 | |
| 599 | Other Charges | 900 | 900 | 40 | 900 | **4-H Program |
| 709 | Data Processing Equipment | - | - | - | - | |
| | TOTAL AGRICULTURE EXTENSION | \$ 81,296 | \$ 101,694 | \$ 67,548 | \$ 102,217 | |

| Fund #101 Account No. Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|--------------------------------------------------------------------|
| 57500 SOIL CONSERVATION | | | | | |
| 118 Secretary to Board | \$ 23,260 | \$ 23,172 | \$ 23,172 | \$ 23,261 | REQUESTING 3% INCREASE 1 position |
| 186 Longevity | - | - | 300 | 660 | |
| 189 Other Salaries & Wages | 25,686 | 25,809 | 25,809 | 25,809 | 1 position & Holiday Pay |
| 201 Social Security | 2,847 | 3,093 | 3,093 | 3,139 | |
| 204 State Retirement | 6,430 | 6,597 | 6,597 | 6,696 | |
| 206 Life Insurance | 94 | 94 | 94 | 94 | |
| 207 Medical Insurance | 12,657 | 12,904 | 12,904 | 13,597 | |
| 209 Disability Insurance | 387 | 402 | 402 | 402 | |
| 210 Unemployment Compensation | 180 | 216 | 216 | 216 | |
| 212 Employer Medicare Liability | 666 | 723 | 723 | 734 | |
| 299 Other Fringe Benefits | - | 400 | 400 | 400 | |
| 320 Dues & Memberships | 300 | 650 | 50 | 650 | TCDEA, RC&D, NACD, FCSCD, SMTRCD |
| 355 Travel | 2,185 | 1,979 | 2,081 | 2,200 | PerDiems, Mileage & Lodging, Etc |
| 508 Premiums on Surety Bonds | 467 | 467 | 527 | 467 | FCSCD & SMT RC&D req Bonds |
| 524 In-Service Staff Development | 634 | 980 | 29 | 500 | Meeting Registrations & Contracted In-Service Staff Development |
| 599 Other Charges | 262 | 250 | 418 | 250 | Farm City Day, Fair & Educ Materials |
| 790 Other Equipment | - | - | 720 | - | |
| TOTAL SOIL CONSERVATION | \$ 76,055 | \$ 77,735 | \$ 77,535 | \$ 79,075 | |
| 58120 INDUSTRIAL DEVELOPMENT | | | | | |
| 103 Assistant | \$ 11,757 | - | - | \$ 5,000 | 1 position |
| 201 Social Security | 1,730 | - | - | 310 | |
| 204 State Retirement | 3,716 | - | - | 661 | |
| 207 Medical Insurance | 3,080 | - | - | 1,030 | |

Franklin County, TN
 County General Fund # 101

FY 2013-2014 Budget Document

| Fund #101 Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|---------------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|--------------------------------------------------------------------|
| 210 Unemployment Compensation | - | - | - | 17 | |
| 212 Employer Medicare Liability | 405 | - | - | 73 | |
| 320 Dues & Memberships | - | - | 2,500 | 2,500 | |
| 334 Maintenance Agreements | - | - | 1,814 | 2,000 | Web-Hosting, Copier & Postage Meter Maint |
| 335 Maintenance & Repair Services - Bldg | - | - | 2,200 | | |
| 348 Postal Charges | - | - | - | 300 | |
| 355 Travel | - | - | 1,614 | 3,000 | PerDiems, Mileage & Lodging, Etc |
| 399 Other Contracted Services | - | - | 39,000 | 17,280 | |
| 425 Gasoline | - | - | 1,000 | 1,500 | |
| 508 Premium on Bonds | - | - | 140 | - | |
| 524 In Service/Staff Development | - | - | 500 | 500 | Meeting Registrations & Contracted In-Service Staff Development |
| 599 Other Charges | - | - | - | 50 | Park Development |
| TOTAL INDUSTRIAL DEVELOPMENT | \$ 37,498 | \$ - | \$ 48,768 | \$ 34,221 | Carrying Balance from prior yr |
| 58190 OTHER ECONOMIC & COMMUNITY DEVELOPMENT | | | | | Req Contract Inc See Enclosed Budget |
| 309 Contracts with Government Agencies | \$ 102,830 | \$ 104,628 | \$ 104,628 | \$ 104,628 | TN Rehab Center - State Contract DHS |
| 399 Other Contracted Services | 93,584 | 40,000 | 405,323 | 40,000 | Chamber of Commerce |
| 599 Other Charges | 17,950 | - | 22 | - | SCTDD Home Grant & CDBG offset by revenue 47180 |
| TOTAL OTHER ECONOMIC & COMM. DEV. | \$ 214,364 | \$ 144,628 | \$ 509,973 | \$ 144,628 | |

| Fund #101 Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-----------------------------------------|---------------------|----------------------------|------------------------|-----------------------|-----------------------------------------------------------------|
| 58300 VETERANS SERVICES | | | | | |
| 105 Supervisor/Director | \$ 15,350 | \$ 15,350 | \$ 15,551 | \$ 15,350 | 1 Part time Salary Position |
| 201 Social Security | 952 | 973 | 1,011 | 958 | |
| 210 Unemployment Compensation | 91 | 108 | 122 | 108 | |
| 212 Employer Medicare Liability | 223 | 228 | 240 | 224 | |
| 299 Other Fringe Benefits | - | 100 | 100 | 100 | |
| 309 Contracts with Government Agencies | - | 399 | 399 | 399 | Vetrospect - VA Program |
| 320 Dues & Memberships | 25 | 25 | 25 | 25 | |
| 348 Postal Charges | 88 | 90 | 90 | 120 | |
| 355 Travel | 593 | 650 | 800 | 800 | PerDiems, Mileage & Lodging, Etc |
| 435 Office Supplies | 287 | 150 | 274 | 400 | |
| 524 In Service/Staff Development | - | - | - | - | Meeting Registrations & Contracted In-Service Staff Development |
| TOTAL VETERANS SERVICES | \$ 17,609 | \$ 18,072 | \$ 18,612 | \$ 18,484 | |
| 58400 OTHER CHARGES | | | | | |
| 215 On Behalf payments for OPEB | - | \$ 67,236 | - | \$ 67,236 | ARC Payment for OPEB Trust (reserve) |
| 299 Other Fringe Benefits | 11,662 | 6,333 | 6,196 | 6,715 | OPEB (currently 4 employees) |
| 340 Medical & Dental Services | 3,436 | 3,500 | 3,500 | 3,500 | |
| 399 Other Contracted Services | - | - | - | 4,500 | OPEB Actuarial |
| 502 Building & Content Insurance | 42,444 | 41,510 | 44,403 | 73,010 | All Dept Except Health Dept |
| 506 Liability Insurance | 52,464 | 51,407 | 53,062 | 103,407 | All Dept Except Health Dept |
| 507 Medical Claims | 32,990 | 45,000 | 27,000 | 45,000 | |
| 510 Trustee's Commission | 167,637 | 170,000 | 189,000 | 182,000 | |
| 511 Vehicle & Equipment Insurance | 52,931 | 51,879 | 53,534 | 87,879 | All Depts |
| 513 Worker's Compensation | 140,225 | 135,018 | 135,018 | 135,018 | |
| 515 Liability Claim(s) | - | - | - | - | |

| Fund #101 Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-----------------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| 516 Other Self-Insured Claims | 7,856 | 15,000 | - | 15,000 | |
| 599 Other Charges | 2,948 | 3,500 | 3,962 | 3,500 | |
| TOTAL OTHER CHARGES | \$ 514,593 | \$ 590,383 | \$ 515,674 | \$ 726,765 | Moved in Sheriff's Ins \$119,500 |
| 58802 ARRA GRANT # 2 - Drug Crt (DRUG) | | | | | |
| 399 Other Contracted Services | 660 | - | - | - | |
| Total ARRA GRANT # 2 - 12th Dist Drug Court (DRUG) | \$ 660 | \$ - | \$ - | \$ - | |
| 58805 ARRA GRANT # 5 - COMMUNITY REENTRY (54230) | | | | | |
| 189 Other Salaries & Wages | 52,479 | - | - | - | Offset by Revenue 47305 |
| 201 Social Security | 3,253 | - | - | - | |
| 210 Unemployment Compensation | 14 | - | - | - | |
| 212 Employer Medicare | 763 | - | - | - | |
| TOTAL ARRA GRANT # 5 - COMM REENTRY (54230) | \$ 56,509 | \$ - | \$ - | \$ - | Highway E-911 Sign Maintenance 12K |
| 90000 CAPITAL PROJECTS | | | | | |
| 91200 Highway & Street Capital Projects | | | | | |
| 714 Highway Equipment | - | - | 53,000 | - | |
| 726 State-Aid Projects | - | - | 632,987 | - | Budgeted but not spent in 2011/2012 |
| TOTAL CAPITAL PROJECTS | \$ - | \$ - | \$ 685,987 | \$ - | |
| 99100 Transfers Out | | | | | |
| | 444,902 | 293,330 | 384,755 | 1,085,309 | Hwy for Co & E911 Sign Maint \$12K, Operating Transfer for Solid Waste \$150K, Debt Service for Highway Bond Payment \$400K+\$523,308 State-Aid |
| TOTAL OPERATING TRANSFER | \$ 444,902 | \$ 293,330 | \$ 384,755 | \$ 1,085,309 | |

Franklin County, TN
County General Fund # 101

FY 2013-2014 Budget Document

| Fund #101 Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|--------------------------------------------------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|-------------------------------------------|
| Total Estimated Expenditures & Other Uses | \$ 14,188,887 | \$ 14,642,596 | \$ 15,807,146 | \$ 15,642,855 | |
| Excess of Estimated Revenue & Other Sources Over (Under) Estimated Expend. & Other Uses | \$ (66,543) | \$ 169,353 | \$ 281,181 | \$ (199,176) | |
| Estimated Beginning Fund Balance - July 1 | \$ 6,327,830 | \$ 6,129,473 | \$ 6,129,473 | \$ 1,161,424 | |
| Estimated Ending Fund Balance -- June 30 | 6,261,287 | 5,828,430 | 6,410,654 | 962,248 | |
| Adjustment for Encumbrances Less Reserves (5,255,945) | (131,813) | | | | |
| Restricted for Administration of Justice 34520 | | | | | |
| Committed for Other Purposes 34690 | | (5,000,000) | (5,000,000) | | Sale of Hospital Proceeds |
| Assigned for General Government 34710 | | (67,712) | (67,712) | | Unclaimed Property Proceeds |
| Assigned for Other Operations 34745 | | (188,233) | (181,518) | | OPEB ARC Reserve |
| Assigned for Other Purposes 34790 | | | | | Fund Balance Requirement 2.5% = \$362,878 |
| Estimated UNDESIGNATED Ending Fund Balance As of June 30 | \$ 6,129,473 | \$ 572,485 | \$ 1,161,424 | \$ 962,248 | Fund Balance 5% = \$725,755 |

Franklin County, TN
 Courthouse & Jail Maintenance Fund # 112

FY 2013-2014 Budget Document

| Account Description No. | 2011-2012 Actual | 2012-13 Original | 2012-13 Estimated | 2013-14 Proposed | FURTHER EXPLANATION |
|--------------------------------------------------------------------|---------------------|---------------------|----------------------|---------------------|------------------------------------------------------|
| Estimated Revenues | | | | | |
| 40000 LOCAL TAXES | | | | | |
| 40200 County Local Option Taxes | | | | | |
| 40260 Litigation Tax - Special Purpose | \$ - | \$ - | 158,000 | \$ - | |
| 40266 Litigation Tax -- Jail, Workhouse, Courthouse | 166,261 | 168,000 | 158,000 | 150,000 | |
| TOTAL LOCAL TAXES | \$ 166,261 | \$ 168,000 | \$ 158,000 | \$ 150,000 | |
| Total Estimated Revenues | \$ 166,261 | \$ 168,000 | \$ 158,000 | \$ 150,000 | |
| Estimated Expenditures | | | | | |
| 58000 OTHER GENERAL GOVERNMENT | | | | | |
| 58400 Other Charges | | | | | |
| 510 Trustee's Commission | \$ 1,643 | \$ 1,685 | \$ 1,835 | \$ 1,799 | |
| TOTAL OTHER CHARGES | \$ 1,643 | \$ 1,685 | \$ 1,835 | \$ 1,799 | |
| Total Estimated Expenditures | \$ 1,643 | \$ 1,685 | \$ 1,835 | \$ 1,799 | |
| 99000 OTHER USES | | | | | |
| 99100 Transfers Out | | | | | |
| 590 Transfers to Other Funds | \$ 150,000 | \$ 170,000 | \$ 170,000 | \$ 155,000 | Transfer To Gen Debt Serv Fund |
| TOTAL OTHER USES | \$ 150,000 | \$ 170,000 | \$ 170,000 | \$ 155,000 | |
| Total Estimated Expenditures & Other Uses | \$ 151,643 | \$ 171,685 | \$ 171,835 | \$ 156,799 | |
| Excess of Estimated Revenue Over (Under) Estimated Expenditures | \$ 14,618 | \$ (3,685) | \$ (13,835) | \$ (6,799) | |
| Estimated Beginning Fund Balance July 1 | \$ 19,498 | \$ 34,116 | \$ 34,116 | 20,281 | |
| Adjustments | | 1007 | | | |
| Estimated Ending Fund Balance June 30 | \$ 34,116 | \$ 31,438 | \$ 20,281 | \$ 13,482 | Revenue Mandated Fund Balance Required 5%=\$7,840 |

Franklin County, TN
 Courthouse & Jail Maintenance Fund # 112

FY 2013-2014 Budget Document

| Account Description No. | 2011-2012 Actual | 2012-13 Original | 2012-13 Estimated | 2013-14 Proposed | FURTHER EXPLANATION |
|-----------------------------------------------------|---------------------|---------------------|----------------------|---------------------|------------------------------------------------------|
| Estimated Revenues | | | | | |
| 40000 LOCAL TAXES | | | | | |
| 40200 County Local Option Taxes | | | | | |
| 40260 Litigation Tax - Special Purpose | \$ - | \$ - | | \$ - | |
| 40266 Litigation Tax -- Jail, Workhouse, Courthouse | 166,261 | 168,000 | 158,000 | 150,000 | |
| TOTAL LOCAL TAXES | \$ 166,261 | \$ 168,000 | \$ 158,000 | \$ 150,000 | |
| Total Estimated Revenues | \$ 166,261 | \$ 168,000 | \$ 158,000 | \$ 150,000 | |
| Estimated Expenditures | | | | | |
| 58000 OTHER GENERAL GOVERNMENT | | | | | |
| 58400 Other Charges | | | | | |
| 510 Trustee's Commission | \$ 1,643 | \$ 1,685 | \$ 1,835 | \$ 1,799 | |
| TOTAL OTHER CHARGES | \$ 1,643 | \$ 1,685 | \$ 1,835 | \$ 1,799 | |
| Total Estimated Expenditures | \$ 1,643 | \$ 1,685 | \$ 1,835 | \$ 1,799 | |
| 99000 OTHER USES | | | | | |
| 99100 Transfers Out | | | | | |
| 590 Transfers to Other Funds | \$ 150,000 | \$ 170,000 | \$ 170,000 | \$ 155,000 | Transfer To Gen Debt Serv Fund |
| TOTAL OTHER USES | \$ 150,000 | \$ 170,000 | \$ 170,000 | \$ 155,000 | |
| Total Estimated Expenditures & Other Uses | \$ 151,643 | \$ 171,685 | \$ 171,835 | \$ 156,799 | |
| Excess of Estimated Revenue Over (Under) | \$ 14,618 | \$ (3,685) | \$ (13,835) | \$ (6,799) | |
| Estimated Expenditures | | | | | |
| Estimated Beginning Fund Balance July 1 | \$ 19,498 | \$ 34,116 | \$ 34,116 | 20,281 | |
| Adjustments | | 1007 | | | |
| Estimated Ending Fund Balance June 30 | \$ 34,116 | \$ 31,438 | \$ 20,281 | \$ 13,482 | Revenue Mandated Fund Balance Required 5%=\$7,840 |

Franklin County, TN
Public Library Fund # 115
Fund #115

FY 2013-2014 Budget Document

| Account No. | Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-------------------------------------------|-------------------------------------------------|-------------------|-------------------------|---------------------|--------------------|---------------------|
| Estimated Revenues | | | | | | |
| 40000 LOCAL TAXES | | | | | | |
| 40100 County Property Taxes | | | | | | |
| 40110 | Current Property Tax | \$ 251,470 | \$ 264,122 | \$ 265,792 | \$ 271,673 | Represents 0.0322 |
| 40120 | Trustee's Collections - Prior Year | 6,739 | 4,475 | 5,575 | 6,475 | |
| 40125 | Trustee's Collections - Bankruptcy | 112 | 47 | 92 | 47 | |
| 40130 | Circuit/Clerk & Master Collections - Prior Year | 3,920 | 3,514 | 6,064 | 5,700 | |
| 40140 | Interest and Penalty | 1,266 | 712 | 1,237 | 1,200 | |
| 40150 | Pick-Up Taxes | - | - | - | - | |
| 40161 | Payments in Lieu of Taxes - TVA | 125 | 114 | 114 | 114 | |
| 40162 | Payments in Lieu of Taxes - Local Utilities | 891 | 705 | 1,130 | 705 | |
| 40163 | Payments in Lieu of Taxes - Other | 1,316 | 916 | 1,856 | 1,300 | |
| 40300 STATUTORY LOCAL TAXES | | | | | | |
| 40320 | Bank Excise Tax | \$ 801 | \$ 1,164 | \$ 753 | \$ 1,164 | |
| TOTAL LOCAL TAXES | | \$ 266,640 | \$ 275,769 | \$ 282,613 | \$ 288,378 | |
| 41000 LICENSES AND PERMITS | | | | | | |
| 41100 Licenses | | | | | | |
| 41140 | Cable TV Franchise | 1,244 | 931 | 1,263 | 1,230 | |
| TOTAL LICENSES AND PERMITS | | \$ 1,244 | \$ 931 | \$ 1,263 | \$ 1,230 | |
| 43000 CHARGES FOR CURRENT SERVICES | | | | | | |
| 43100 General Service Charges | | | | | | |
| 43190 | Other General Service Charges | \$ 18,706 | \$ 18,000 | \$ 19,000 | \$ 18,000 | |
| TOTAL CHARGES FOR CURRENT SERVICES | | \$ 18,706 | \$ 18,000 | \$ 19,000 | \$ 18,000 | |
| 44000 OTHER LOCAL REVENUES | | | | | | |
| 44100 Recurring Items | | | | | | |
| 44110 | Interest Earned | \$ 1,255 | \$ 1,265 | \$ 1,265 | \$ 1,265 | |
| 44170 | Miscellaneous Refunds | - | - | 168 | - | |
| 44990 | Other Local Revenues | 1,651 | 1,900 | 1,950 | 1,900 | |
| TOTAL OTHER LOCAL REVENUES | | \$ 2,906 | \$ 3,165 | \$ 3,383 | \$ 3,165 | |

| Account No. | Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|------------------------------------------------------|-----------------------------------------------------|------------------|-------------------------|---------------------|--------------------|----------------------------------------------|
| 46000 STATE OF TENNESSEE | | | | | | |
| 46800 | Other State Revenues | \$ 1,940 | \$ - | \$ 1,050 | \$ - | Grant |
| 46980 | Other State Grants | - | - | - | - | |
| 46990 | Other State Revenues | - | - | - | - | |
| | TOTAL STATE OF TENNESSEE | \$ 1,940 | \$ - | \$ 1,050 | \$ - | |
| 48000 OTHER GOVERNMENTS & CITIZENS GROUPS | | | | | | |
| 48130 | Contributions | \$ 29,250 | \$ 29,200 | \$ 29,200 | \$ 29,200 | Winchester, Decherd, Estill Springs & Other |
| 48610 | Donations | 1,269 | 1,200 | 2,400 | 1,400 | Misc |
| | TOTAL GENERAL GOVERNMENT GRANTS | \$ 30,519 | \$ 30,400 | \$ 31,600 | \$ 30,600 | |
| 49800 OPERATING TRANSFERS | | | | | | |
| | Transfers In | \$ - | \$ - | \$ - | \$ - | (\$35K Parking Lot/\$80K Oper Exp 2010/11) |
| | TOTAL OPERATING TRANSFERS | \$ - | \$ - | \$ - | \$ - | Parking lot & July-Oct Operating Exp 2010/11 |
| | Total Estimated Revenues & Other Sources | \$ 321,955 | \$ 328,265 | \$ 338,909 | \$ 341,373 | |
| Estimated Expenditures | | | | | | |
| 56500 LIBRARIES | | | | | | |
| 103 | Assistant(s) | \$ 45,965 | \$ 45,951 | \$ 45,961 | \$ 46,071 | 1 FT & 1 PT (30.5 Hrs) position |
| 105 | Supervisor/Director | 40,612 | 40,613 | 40,613 | 40,613 | Appointed - Salary |
| 129 | Librarians | 20,172 | 23,171 | 23,171 | 23,260 | 1 FT position |
| 186 | Longevity | 1,920 | 1,320 | 1,320 | 1,440 | |
| 187 | Over Time | - | - | - | - | |
| 189 | Other Salaries & Wages | 26,146 | 23,869 | 23,869 | 23,869 | 3 PT positions & Worked Holiday Hrs |
| 201 | Social Security | 8,143 | 8,427 | 8,427 | 8,451 | |
| 204 | State Retirement | 13,402 | 15,187 | 12,000 | 15,238 | |
| 206 | Life Insurance | 179 | 187 | 187 | 187 | |
| 207 | Medical Insurance | 23,354 | 24,890 | 25,006 | 25,974 | |
| 209 | Disability Insurance | 842 | 900 | 920 | 902 | |
| 210 | Unemployment Compensation | 596 | 864 | 700 | 864 | |
| 212 | Employer Medicare Liability | 1,904 | 1,971 | 1,971 | 1,977 | |
| 299 | Other Fringe Benefits | - | 1,000 | 1,060 | 1,060 | |
| 307 | Communications | 2,034 | 1,300 | 2,050 | 2,050 | |

Franklin County, TN
Public Library Fund # 115
Fund #115

FY 2013-2014 Budget Document

| Account No. | Account Description | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-------------|-----------------------------------------|-------------------|-------------------------|---------------------|--------------------|------------------------------------|
| 320 | Dues & Memberships | 150 | 200 | 200 | 200 | |
| 335 | Maintenance & Repair - Building | 9,048 | 13,000 | 11,000 | 20,000 | |
| 337 | Maintenance & Repair - Office Equipment | 1,225 | 6,000 | 1,900 | 4,000 | |
| 355 | Travel | 853 | 900 | 1,128 | 1,000 | |
| 399 | Other Contracted Services | - | 350 | 537 | 1,000 | |
| 432 | Library Books/Media | 22,522 | 27,000 | 16,500 | 27,000 | Adult & Juv Books, Audio Visuals |
| 435 | Office Supplies | 72 | - | 1,300 | 1,500 | |
| 437 | Periodicals | - | 1,600 | 1,000 | 1,600 | |
| 499 | Other Supplies & Materials | 3,570 | 3,660 | 2,500 | 2,910 | Children's Materials & Programming |
| 599 | Other Charges | 1,092 | 2,780 | 1,500 | 2,030 | |
| 709 | Data Processing Equipment | 5,170 | - | - | - | |
| 719 | Other Equipment - Tech Grants | - | 3,000 | 4,021 | 3,000 | |
| 799 | Other Capital Outlay | 15,990 | 30,000 | - | 50,000 | Roof Project |
| | TOTAL LIBRARIES | \$ 244,961 | \$ 278,140 | \$ 228,831 | \$ 306,196 | |
| | 58400 OTHER CHARGES | | | | | |
| 340 | Medical & Dental Services | - | 100 | - | 100 | |
| 347 | Pest Control | 600 | 600 | 600 | 600 | Bid Item |
| 452 | Utilities | 16,766 | 20,160 | 18,000 | 21,168 | 5% incr per WUS/3% incr per ERPUD |
| 502 | Building & Content Insurance | 2,875 | 2,906 | 2,906 | 3,000 | |
| 506 | Liability Insurance | 984 | 995 | 995 | 1,100 | |
| 507 | Medical Claims | - | 100 | - | 100 | |
| 510 | Trustee's Commission | 5,480 | 5,500 | 5,800 | 5,740 | |
| 513 | Workers Compensation | 1,836 | 1,850 | 2,664 | 2,800 | |
| 516 | Liability Claims | - | 250 | - | 250 | |
| | TOTAL OTHER EXPENDITURES | \$ 28,541 | \$ 32,461 | \$ 30,965 | \$ 34,858 | |
| 99100 | Transfers Out | - | 2,000 | 2,000 | 2,000 | Financial Software Library Portion |
| | TOTAL OPERATING TRANSFER | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 | |

Franklin County, TN
Public Library Fund # 115
Fund #115

FY 2013-2014 Budget Document

| Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budgeted | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|---------------------------------------------------------------------|---------------------|----------------------------|------------------------|-----------------------|----------------------------------------|
| Total Estimated Expenditures | \$ 273,502 | \$ 312,600 | \$ 261,796 | \$ 343,054 | |
| Excess of Estimated Revenues Over (Under) Estimated Expenditures | \$ 48,453 | \$ 15,664 | \$ 77,113 | \$ (1,680) | |
| Estimated Beginning Fund Balance July 1 | 109,467 | 133,933 | 133,933 | 211,046 | |
| Adjust for Encumbrances | (23,987) | 520 | | | |
| Estimated Ending Fund Balance June 30 | \$ 133,933 | \$ 150,117 | \$ 211,046 | \$ 209,366 | Fund Balance Requirement 5% = \$16,210 |

Franklin County, TN
Solid Waste Fund # 116

| FY 2013-2014 Budget Document | | 2011-2012 Actual | 2012-2013 Orig Budget | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-------------------------------------------|--------------------------------------------|---------------------|--------------------------|------------------------|-----------------------|---------------------|
| Fund #116 | | | | | | |
| Account Description | | | | | | |
| No. | | | | | | |
| Estimated Revenues | | | | | | |
| 40000 LOCAL TAXES | | | | | | |
| 40100 County Property Taxes | | | | | | |
| 40110 | Current Property Taxes | \$ 885,904 | \$ 904,065 | \$ 897,000 | \$ 910,360 | Represents 1543 |
| 40120 | Trustee's Collection - Prior Year | 28,593 | 28,000 | 25,000 | 28,000 | |
| 40125 | Trustee's Collection - Bankruptcy | 645 | 200 | 750 | 650 | |
| 40130 | Clerk & Master Collection Prior Year | 13,341 | 16,800 | 20,700 | 19,100 | |
| 40140 | Interest and Penalty | 5,380 | 4,700 | 4,700 | 5,150 | |
| 40161 | Payment in Lieu of Taxes - TVA | 624 | 650 | 600 | 600 | |
| 40162 | Payment in Lieu of Taxes - Local Utilities | - | - | - | - | |
| 40163 | Payment in Lieu of Taxes -- Other | 115 | 196 | 125 | 110 | |
| 40300 STATUTORY LOCAL TAXES | | | | | | |
| 40320 | Bank Excise Tax | 4,013 | 4,013 | 3,589 | 3,589 | |
| TOTAL LOCAL TAXES | | \$ 938,615 | \$ 958,624 | \$ 952,464 | \$ 967,559 | |
| 41100 LICENSES | | | | | | |
| 41140 | Cable TV Franchise | \$ 6,232 | \$ 6,200 | \$ 6,147 | \$ 6,200 | |
| TOTAL LICENSES | | \$ 6,232 | \$ 6,200 | \$ 6,147 | \$ 6,200 | |
| 43000 CHARGES FOR CURRENT SERVICES | | | | | | |
| 43100 General Service Charges | | | | | | |
| 43109 | Transfer Waste Stations Collection Charges | \$ 10,000 | \$ 10,000 | \$ - | \$ - | |
| 43110 | Tipping Fees | 13,995 | 15,500 | 25,000 | 25,000 | |
| 43190 | Other General Service Charges | - | - | - | - | |
| TOTAL CHARGES FOR CURRENT SERVICES | | \$ 23,995 | \$ 25,500 | \$ 25,000 | \$ 25,000 | |
| 44000 OTHER LOCAL REVENUES | | | | | | |
| 44100 Recurring Items | | | | | | |
| 44110 | Interest Earned | \$ 132,928 | \$ 130,000 | \$ 110,000 | \$ 121,000 | |
| 44145 | Sale of Recycled Material | 193,244 | 190,000 | 150,000 | 155,000 | |
| 44170 | Miscellaneous Refunds | - | - | 30,605 | - | |
| 44500 Nonrecurring Items | | | | | | |
| 44990 | Other Local Revenues | - | - | - | - | |
| TOTAL OTHER LOCAL REVENUES | | \$ 326,172 | \$ 320,000 | \$ 290,605 | \$ 276,000 | |

| Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budget | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-----------------------------------------------------|---------------------|--------------------------|------------------------|-----------------------|---------------------|
| 46100 GENERAL GOVERNMENT GRANTS | | | | | |
| 46170 Solid Waste Grants | \$ 25,562 | \$ 25,000 | \$ 25,000 | \$ 25,000 | |
| TOTAL GENERAL GOVERNMENT GRANTS | \$ 25,562 | \$ 25,000 | \$ 25,000 | \$ 25,000 | |
| 47000 Disaster Relief | | | | | |
| 47230 Disaster Relief | \$ - | \$ - | \$ - | \$ - | |
| | \$ - | \$ - | \$ - | \$ - | |
| 49800 OPERATING TRANSFERS | | | | | |
| Transfers In | \$ - | \$ - | \$ 80,000 | \$ 150,000 | |
| TOTAL OPERATING TRANSFERS | \$ - | \$ - | \$ 80,000 | \$ 150,000 | |
| Total Estimated Revenues & Other Sources | \$ 1,320,576 | \$ 1,335,324 | \$ 1,379,216 | \$ 1,449,759 | |
| Estimated Expenditures | | | | | |
| 55720 SANITATION EDUCATION/INFORMATION | | | | | |
| 302 Advertising | \$ 750 | \$ 1,000 | \$ 515 | \$ 1,000 | |
| 429 Instructional Supplies & Materials | - | - | - | - | |
| 499 Other Supplies & Materials | 195 | 1,000 | 75 | 1,000 | |
| TOTAL SANITATION EDUC./INFO. | \$ 945 | \$ 2,000 | \$ 590 | \$ 2,000 | |
| 55732 CONVENIENCE CENTERS | | | | | |
| 149 Laborers | \$ 173,369 | \$ 173,000 | \$ 165,268 | \$ 173,000 | |
| 201 Social Security | 10,749 | 10,912 | 10,000 | 10,912 | |
| 210 Unemployment Compensation | 1,649 | 2,862 | 2,000 | 2,862 | |
| 212 Employer Medicare Liability | 2,514 | 2,552 | 2,400 | 2,552 | |
| 299 Other Fringe Benefits | - | 3,000 | 2,000 | 3,000 | |
| 307 Communication | 6,974 | 7,000 | 7,525 | 7,000 | |
| 335 Maintenance & Repair -- Buildings | 4,923 | 6,000 | 7,090 | 7,000 | |
| 336 Maintenance & Repair -- Equipment | 26,074 | 15,000 | 19,386 | 26,000 | |
| 452 Utilities | 11,431 | 13,000 | 12,500 | 13,000 | |
| 499 Other Supplies & Materials | 3,655 | 4,000 | 4,171 | 4,000 | |

| Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budget | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|----------------------------------------------------------|---------------------|--------------------------|------------------------|-----------------------|----------------------------------|
| 706 Building Construction | - | - | - | - | |
| 715 Land | - | - | - | - | |
| 733 Solid Waste Equipment | - | - | - | - | |
| TOTAL CONVENIENCE CENTERS | \$ 241,338 | \$ 237,326 | \$ 232,340 | \$ 249,326 | |
| 55733 TRANSFER STATIONS | | | | | |
| 105 Supervisor/Director | \$ 53,829 | \$ 53,830 | \$ 53,830 | \$ 53,830 | |
| 106 Deputy(ies) | 33,704 | 33,592 | 33,592 | 33,721 | |
| 141 Foreman | 30,713 | 30,597 | 30,597 | 30,714 | |
| 142 Mechanic | 27,763 | 27,914 | 32,563 | 28,021 | |
| 145 Equipment Operators - Light | 75,900 | 96,346 | 88,249 | 97,969 | |
| 147 Truck Drivers | 32,927 | 23,171 | 23,192 | 23,260 | |
| 149 Laborers | 43,761 | 43,971 | 50,362 | 45,372 | |
| 184 Educational Incentive -- Co. Official/Admin. Officer | 1,000 | 1,000 | 1,000 | 1,000 | |
| 185 Educational Incentive -- Other County Employees | 1,000 | 1,000 | 1,000 | 1,000 | |
| 186 Longevity | 5,460 | 5,820 | 5,820 | 6,480 | |
| 187 Overtime | 3,409 | 2,000 | 2,350 | 2,500 | |
| 189 Other Salaries & Wages (Worked Holidays) | - | 1,200 | - | 1,200 | |
| 201 Social Security | 18,484 | 20,004 | 19,000 | 20,291 | |
| 204 State Retirement | 39,305 | 42,654 | 40,000 | 43,266 | |
| 206 Life Insurance | 488 | 515 | 515 | 515 | |
| 207 Medical Insurance | 57,046 | 62,465 | 62,999 | 71,818 | |
| 209 Disability Insurance | 2,372 | 2,537 | 2,510 | 2,566 | |
| 210 Unemployment Compensation | 943 | 1,188 | 1,400 | 1,188 | |
| 212 Employer Medicare Liability | 4,323 | 4,678 | 4,678 | 4,745 | |
| 299 Other Fringe Benefits | - | 2,200 | 2,250 | 2,200 | |
| 307 Communication | 1,438 | 2,000 | 1,510 | 2,000 | |
| 309 Contracts with Government Agencies | 401,894 | 420,000 | 378,094 | 350,000 | Inter-local & Allied Waste |
| 312 Contracts with Private Agencies | 81,860 | 60,000 | 85,000 | 75,000 | Tire Disposal - Johnson Mulching |
| 320 Dues & Memberships | 283 | 300 | 300 | 300 | SWA |
| 334 Maintenance Agreements | - | - | - | - | |

Franklin County, TN
Solid Waste Fund # 116

FY 2013-2014 Budget Document

| Account No. | Account Description | 2011-2012 Actual | 2012-2013 Orig Budget | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-------------|-------------------------------------|---------------------|-----------------------|---------------------|---------------------|-----------------------------------------------------------------|
| 336 | Maintenance & Repair - Equipment | 23,437 | 20,000 | 25,000 | 23,000 | |
| 338 | Maintenance & Repair - Vehicles | 1,838 | 2,000 | 11,820 | 2,000 | |
| 347 | Pest Control | - | 300 | 319 | 300 | |
| 348 | Postage | 264 | 400 | 273 | 400 | |
| 355 | Travel | 524 | 1,000 | - | 1,000 | SWA Conference |
| 361 | Permits | - | 1,500 | - | 1,500 | State Permits |
| 412 | Diesel Fuel | 39,981 | 42,000 | 38,000 | 42,000 | |
| 425 | Gasoline | 5,745 | 5,000 | 5,300 | 5,000 | |
| 433 | Lubricants | 3,487 | 4,000 | 2,300 | 4,000 | |
| 435 | Office Supplies | 1,932 | 2,000 | 2,345 | 2,000 | |
| 450 | Tires & Tubes | 18,130 | 8,000 | 10,500 | 10,000 | |
| 451 | Uniforms | 1,920 | 2,000 | 2,000 | 2,000 | |
| 452 | Utilities | 7,199 | 7,000 | 8,800 | 9,300 | |
| 453 | Vehicle Parts | 6,391 | 5,000 | 5,000 | 5,000 | |
| 499 | Other Supplies & Materials | 11,271 | 13,000 | 19,400 | 13,000 | |
| 524 | Staff Development | 1,309 | 600 | - | 600 | Meeting Registrations & Contracted In-Service Staff Development |
| 599 | Other Charges | - | 600 | 121 | 600 | |
| 733 | Solid Waste Equipment | 43,989 | 130,000 | 6,500 | 10,000 | Loader & Octagonal Containment Units |
| 790 | Other Equipment | - | - | - | - | |
| | TOTAL TRANSFER STATIONS | \$ 1,085,319 | \$ 1,183,381 | \$ 1,058,489 | \$ 1,030,656 | |
| | 5570 POST CLOSURE CARE COST | | | | | |
| 312 | Contracts with Private Agencies | \$ 11,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 | Landfill --well testing & methane maint. |
| 602 | Principal on Notes | - | - | - | - | Gresham, EPA |
| 604 | Interest on Notes | - | - | - | - | |
| | TOTAL POST CLOSURE CARE COST | \$ 11,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 | |
| | 58400 OTHER EXPENDITURES | | | | | |
| 340 | Medical & Dental Services | \$ 446 | \$ 250 | \$ 160 | \$ 350 | |
| 502 | Building & Content Insurance | 12,735 | 12,872 | 12,872 | 13,000 | |
| 506 | Liability Insurance | 14,857 | 15,018 | 15,018 | 16,000 | |

Franklin County, TN
Solid Waste Fund # 116

FY 2013-2014 Budget Document

| Account Description No. | 2011-2012 Actual | 2012-2013 Orig. Budget | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-----------------------------------------------------------------------------|---------------------|---------------------------|------------------------|-----------------------|---------------------------------------------|
| 507 Medical Claims | 5,582 | 1,000 | 9,748 | 4,000 | |
| 510 Trustee's Commission | 20,188 | 20,500 | 20,500 | 20,800 | |
| 511 Vehicle & Equipment Insurance | 14,857 | 15,018 | 15,018 | 16,000 | |
| 513 Workers Compensation | 7,872 | 9,395 | 8,053 | 10,395 | |
| 516 Liability Claims | - | 250 | 1,000 | 2,000 | |
| 599 Other Charges | 284 | 500 | 200 | 500 | |
| TOTAL OTHER EXPENDITURES | \$ 76,821 | \$ 74,802 | \$ 82,569 | \$ 83,045 | |
| 99100 OPERATING TRANSFERS | | | | | |
| 590 Transfers to Other Funds | 3,803 | 3,803 | 83,803 | 153,803 | Financial Software Maintenance |
| TOTAL OPERATING TRANSFER | \$ 3,803 | \$ 3,803 | \$ 83,803 | \$ 153,803 | |
| Total Estimated Expenditures | \$ 1,419,226 | \$ 1,513,312 | \$ 1,469,791 | \$ 1,530,830 | |
| Excess of Estimated Revenues Over (Under) Estimated Expenditures | \$ (98,650) | \$ (177,988) | \$ (90,575) | \$ (81,071) | |
| Estimated Beginning Fund Balance July 1 | 443,766 | 305,911 | 305,911 | 215,336 | |
| Adjust for Encumbrances | (39,205) | (28,250) | | | |
| Estimated Ending Fund Balance June 30 | \$ 305,911 | \$ 99,673 | \$ 215,336 | \$ 134,265 | Fund Balance Requirement 5%=\$78,571 |

| Account Description | | 2011-2012 | 2012-2013 | 2012-13 | 2013-14 | FURTHER EXPLANATION |
|----------------------------------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| No. | | Actual | Orig Budgeted | Estimated | Requested | |
| Estimated Revenues | | | | | | |
| 40000 LOCAL TAXES | | | | | | |
| 40100 County Property Taxes | | | | | | |
| 40110 | Current Property Taxes | \$ 378,425 | \$ 341,844 | \$ 338,350 | \$ 336,570 | Represents 0.0741 |
| 40120 | Trustee's Collection - Prior Year | 13,117 | 10,000 | 11,053 | 10,000 | |
| 40125 | Trustee's Collection - Bankruptcy | 260 | 195 | 345 | 260 | |
| 40130 | Clerk & Master Collection Prior Year | 5,458 | 6,900 | 7,650 | 6,900 | |
| 40140 | Interest & Penalty | 2,255 | 2,285 | 2,135 | 2,285 | |
| 40150 | Pickup Taxes | 339 | - | - | - | |
| 40161 | Payment in Lieu of Taxes - TVA | - | 380 | 305 | 380 | |
| 40163 | Payment in Lieu of Taxes - Other | 62 | 100 | 100 | 65 | |
| 40200 County Local Option Taxes | | | | | | |
| 40220 | Hotel/Motel Tax | 94,467 | 90,000 | 93,000 | 115,891 | |
| | TOTAL LOCAL TAXES | \$ 494,383 | \$ 451,704 | \$ 452,938 | \$ 472,351 | |
| 40300 STATUTORY LOCAL TAXES | | | | | | |
| 40320 | Bank Excise Tax | \$ 2,181 | \$ 4,000 | \$ 1,723 | \$ 1,750 | |
| | TOTAL STATUTORY LOCAL TAXES | \$ 2,181 | \$ 4,000 | \$ 1,723 | \$ 1,750 | |
| 41100 LICENSES & PERMITS | | | | | | |
| 41140 | Cable TV Franchise | \$ 3,386 | \$ 3,875 | \$ 3,150 | \$ 3,400 | |
| 41520 | Building Permits | 20,000 | 20,000 | 20,000 | 20,000 | |
| | TOTAL LICENSES & PERMITS | \$ 23,386 | \$ 23,875 | \$ 23,150 | \$ 23,400 | |
| 48100 OTHER GOVERNMENTS | | | | | | |
| 48130 | Contributions | \$ - | \$ - | \$ - | \$ - | |
| | TOTAL OTHER GOVERNMENTS | \$ - | \$ - | \$ - | \$ - | |
| | TOTAL ESTIMATED REVENUES | \$ 519,950 | \$ 479,579 | \$ 477,811 | \$ 497,501 | |

Franklin County, TN
 Local Purpose Tax (Rural Fire) Fund # 120

FY 2013-2014 Budget Document

| Fund #120 | | 2011-2012 | 2012-2013 | 2012-13 | 2013-14 | FURTHER EXPLANATION |
|--------------------------------------------------------|------------------------------------|--------------------|--------------------|--------------------|-------------------|------------------------------------------|
| Account Description | | Actual | Orig Budgeted | Estimated | Requested | |
| No. | | | | | | |
| Estimated Expenditures | | | | | | |
| 54310 FIRE PREVENTION & CONTROL | | | | | | |
| 309 | Contracts with Government Agencies | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | State Forestry Contract |
| 338 | Maintenance & Repair of Vehicles | - | 1,000 | - | 1,000 | Fire Safety House and Truck |
| 399 | Other Contracted Services | 482,000 | 490,000 | 495,000 | 490,000 | \$30,000 to each of 15 Depts |
| 425 | Gasoline | - | 150 | 75 | 150 | Gas for Fire Safety House Truck |
| 499 | Other Supplies & Materials | - | 500 | 126 | 500 | Training Association Alloc |
| 510 | Trustee's Commission | 9,132 | 9,000 | 8,425 | 9,000 | |
| 524 | In-Service Staff Development | - | 100 | 181 | 100 | Training Association Alloc |
| 599 | Other Charges | 200 | 750 | 547 | 750 | |
| 790 | Other Equipment | 109 | 100 | - | 100 | Training Association Alloc |
| TOTAL FIRE PREVENTION & CONTROL | | \$ 493,441 | \$ 503,600 | \$ 506,354 | \$ 503,600 | |
| TOTAL ESTIMATED EXPENDITURES | | \$ 493,441 | \$ 503,600 | \$ 506,354 | \$ 503,600 | |
| Excess of Estimated Revenue & Other Sources | | | | | | |
| Over (Under) Estimated Expenditures | | \$ 26,509 | \$ (24,021) | \$ (28,543) | \$ (6,099) | |
| Estimated Beginning Fund Balance July 1 | | \$ 106,628 | \$ 99,311 | \$ 102,314 | \$ 104,771 | |
| Adjust for Encumbrances | | \$ (30,823) | | \$ 31,000 | | |
| Estimated Ending Fund Balance June 30 | | \$ 102,314 | \$ 75,290 | \$ 104,771 | \$ 98,671 | Fund Balance Required 6%=\$25,180 |

Franklin County, TN
Drug Control Fund # 122

| FY 2013-2014 Budget Document | | | | | | |
|----------------------------------------------------|-------------------------------------------------|------------------|-----------------------|---------------------|--------------------|---------------------|
| Account No. | Account Description | 2011-2012 Actual | 2012-2013 Orig Budget | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
| Estimated Revenues | | | | | | |
| 42000 FINES, FORFEITURES AND PENALTIES | | | | | | |
| 42100 Circuit Court | | | | | | |
| 42140 | Drug Control Fines | \$ 4,088 | \$ 4,500 | \$ 6,263 | \$ 5,700 | |
| 42300 General Sessions Court | | | | | | |
| 42340 | Drug Control Fines | 3,418 | 4,300 | 4,883 | 2,700 | |
| 42900 Other Fines, Forfeitures and Seizures | | | | | | |
| 42910 | Proceeds from Confiscated Property | 24,821 | 20,000 | 29,296 | 23,000 | |
| | TOTAL FINES, FORFEITURES & PENALTIES | \$ 32,327 | \$ 28,800 | \$ 40,442 | \$ 31,400 | |
| 43000 CHARGES FOR CURRENT SERVICES | | | | | | |
| 43100 GENERAL SERVICE CHARGES | | | | | | |
| 43190 | Other General Service Charges | \$ 175 | \$ 500 | \$ 50 | \$ 500 | |
| | TOTAL CHARGES FOR CURRENT SERVICES | \$ 175 | \$ 500 | \$ 50 | \$ 500 | |
| 44000 OTHER LOCAL REVENUES | | | | | | |
| 44100 Recurring Items | | | | | | |
| 44170 | Miscellaneous Refunds | \$ 6,595 | \$ 5,000 | \$ 250 | \$ 2,000 | |
| 44500 Nonrecurring Items | | | | | | |
| 44530 | Sale of Equipment | 2,620 | 3,000 | - | - | |
| 44540 | Sale of Property | 2,931 | - | 4,015 | 3,200 | |
| 44570 | Contributions & Gifts | - | - | - | - | |
| 44990 | Other Local Revenue | - | - | - | - | |
| | TOTAL OTHER LOCAL REVENUES | \$ 12,146 | \$ 8,000 | \$ 4,265 | \$ 5,200 | |

| Fund # 122 | 2011-2012 Actual | 2012-2013 Orig Budget | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|--------------------------------------------------|------------------|-----------------------|---------------------|--------------------|-----------------------|
| Account Description | | | | | |
| No. | | | | | |
| 46000 STATE REVENUES | | | | | |
| 46290 Other Public Safety Grants | \$ - | \$ - | \$ - | \$ - | |
| 46990 Other State Revenues | - | - | - | - | Substance Tax Revenue |
| TOTAL STATE REVENUES | \$ - | \$ - | \$ - | \$ - | |
| 47600 Direct Federal Revenue | | | | | |
| 47250 Law Enforcement Grants | \$ 7,245 | \$ - | \$ - | \$ - | |
| 47700 Asset Forfeiture Funds | - | - | - | - | |
| 47990 Other Direct Federal Revenue | - | 9,695 | 9,246 | - | |
| TOTAL DIRECT FEDERAL REVENUE | \$ 7,245 | \$ 9,695 | \$ 9,246 | \$ - | |
| 48000 OTHER GOV'TS. & CITIZENS GROUPS | | | | | |
| 48100 Other Governments | | | | | |
| 48130 Contributions | \$ - | \$ 500 | \$ - | \$ - | |
| 48600 Citizens Groups | | | | | |
| 48610 Donations | 850 | 500 | 1,700 | - | |
| 48990 Other (Cities for EFI & TBI) | - | 500 | - | - | |
| TOTAL OTHER GOV. & CITIZENS GROUPS | \$ 850 | \$ 1,500 | \$ 1,700 | \$ - | |
| Total Estimated Revenues | \$ 52,743 | \$ 48,495 | \$ 55,703 | \$ 37,100 | |
| Estimated Expenditures | | | | | |
| 54000 PUBLIC SAFETY | | | | | |
| 54150 Drug Enforcement | | | | | |
| 319 Drug Control Payments | \$ 8,000 | \$ 8,000 | \$ 15,000 | \$ 8,000 | |
| 336 Maintenance & Repair -- Equipment | - | 500 | - | 500 | |
| 338 Maintenance & Repair -- Vehicles | 355 | 500 | - | 500 | |
| 340 Medical & Dental | - | 2,000 | - | 2,000 | Meth Physicals & Lab |
| 355 Travel | 593 | 1,000 | 1,166 | 1,500 | |
| 399 Other Contracted Services | - | 1,000 | 3,039 | 4,500 | |
| 401 Animal Food and Supplies | 1,325 | 2,000 | 2,056 | 2,000 | |

| Fund # 122 | Account Description | 2011-2012 Actual | 2012-2013 Orig Budget | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|------------|------------------------------------------------------------------------|------------------|-----------------------|---------------------|--------------------|-----------------------------------------|
| | 429 Instructional Materials & Supplies (DARE) | 6,793 | 7,000 | 6,295 | 7,000 | DARE - Non Grant Expenses |
| | 431 Law Enforcement Supplies | 387 | 500 | 438 | 500 | |
| | 499 Other Supplies & Materials | 4,054 | 350 | 3,835 | 350 | |
| | 509 Refunds | - | - | - | 1,200 | |
| | 524 Staff Development | 805 | 1,200 | 600 | 1,200 | |
| | 599 Other Charges | 2,851 | 1,500 | 2,595 | 1,500 | |
| | 716 Law Enforcement Equipment | 11,635 | 9,695 | 12,146 | 25,000 | |
| | 718 Motor Vehicles | 6,800 | 25,000 | - | - | |
| | 790 Other Equipment | - | - | 9,246 | 4,495 | |
| | TOTAL DRUG ENFORCEMENT | \$ 43,598 | \$ 60,245 | \$ 56,416 | \$ 60,245 | |
| | 58000 OTHER GENERAL GOVERNMENT | | | | | |
| | 58400 Other Charges | | | | | |
| | 510 Trustee's Commission | 251 | 400 | 650 | 250 | |
| | TOTAL OTHER CHARGES | \$ 251 | \$ 400 | \$ 650 | \$ 250 | |
| | Total Estimated Expenditures | \$ 43,849 | \$ 60,645 | \$ 57,066 | \$ 60,495 | |
| | Excess of Estimated Revenue Over (Under) Estimated Expenditures | \$ 8,894 | \$ (12,150) | \$ (1,363) | \$ (23,395) | |
| | Estimated Beginning Fund Balance -- July 1 | 35,294 | 33,792 | 44,188 | 42,825 | |
| | Adjust for Encumbrances | | | | | |
| | Estimated Ending Fund Balance -- June 30 | \$ 44,188 | \$ 21,642 | \$ 42,825 | \$ 19,430 | Revenue Mandated |
| | | | | | | Fund Balance Required 5%=\$3,025 |

Franklin County, TN
Highway/Public Works Fund # 131

FY 2013-2014 BUDGET DOCUMENT

| Account No. | Account Description | 2011-2012 Actual | 2012-2013 Orig Budget | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-------------------------------------------|--------------------------------------------|-------------------|-----------------------|---------------------|--------------------|----------------------------------------|
| Estimated Revenues | | | | | | |
| 40000 LOCAL TAXES | | | | | | |
| 40100 COUNTY PROPERTY TAXES | | | | | | |
| 40110 | Current Property Taxes | \$ 335,293 | \$ 351,889 | \$ 354,090 | \$ 530,691 | Represents .0629 |
| 40120 | Trustee's Collection Prior Year | 8,247 | 11,500 | 8,500 | 9,000 | |
| 40125 | Trustee's Collection Bankruptcy | 214 | 200 | 200 | 200 | |
| 40130 | Clerk & Master Collection Prior Year | 5,219 | 5,600 | 7,900 | 7,600 | |
| 40140 | Interest and Penalty | 1,788 | 1,650 | 1,650 | 1,650 | |
| 40150 | Pick-Up Taxes | - | - | - | - | |
| 40161 | Payment in Lieu of Taxes - TVA | 165 | 170 | 170 | 170 | |
| 40162 | Payment in Lieu of Taxes - Local Utilities | 1,191 | 1,040 | 1,447 | 1,040 | |
| 40163 | Payment in Lieu of Taxes - Other | 1,758 | 1,177 | 2,461 | 1,677 | |
| 40200 COUNTY LOCAL OPTION TAXES | | | | | | |
| 40280 | Mineral Severance Tax | 36,351 | 47,000 | 43,000 | 43,000 | Adjustment from prior yrs |
| 40300 STATUTORY LOCAL TAXES | | | | | | |
| 40320 | Bank Excise Tax | 1,064 | 1,550 | 1,064 | 1,064 | |
| 40390 | Other Statutory Local Taxes | - | - | - | - | |
| | TOTAL LOCAL TAXES | \$ 391,290 | \$ 421,776 | \$ 420,482 | \$ 596,092 | |
| 41100 LICENSES AND PERMITS | | | | | | |
| 41140 | Cable TV Franchise | \$ 1,652 | \$ 1,585 | \$ 1,672 | \$ 1,650 | |
| | TOTAL LICENSES AND PERMITS | \$ 1,652 | \$ 1,585 | \$ 1,672 | \$ 1,650 | |
| 43000 CHARGES FOR CURRENT SERVICES | | | | | | |
| 43100 GENERAL SERVICE CHARGE | | | | | | |
| 43190 | Other General Service Charges | \$ 3,002 | \$ 2,000 | \$ 400 | \$ 1,500 | Serv. Charge to Govt. Entities for Req |
| | TOTAL CHARGES FOR CURRENT SERVICES | \$ 3,002 | \$ 2,000 | \$ 400 | \$ 1,500 | |
| 44000 OTHER LOCAL REVENUES | | | | | | |
| 44100 RECURRING ITEMS | | | | | | |
| 44130 | Sale of Materials and Supplies | \$ 547 | \$ 1,200 | \$ 1,200 | \$ 1,200 | Mats. Charge to Govt. entities for Req |
| 44170 | Miscellaneous Refunds | 792 | 2,500 | 223 | 1,000 | Misc. Refunds & Occ Accident |
| 44500 NONRECURRING ITEMS | | | | | | |
| 44530 | Sale of Equipment | 14,442 | 20,000 | 5,490 | 15,000 | Surplus Equip. Sales |

| Fund # 131 Account No. Account Description | 2011-2012 Actual | 2012-2013 Orig Budget | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|-----------------------------------------------------|---------------------|--------------------------|------------------------|-----------------------|-------------------------------------------------------------------|
| 44560 Damages Recovered from Individuals | 3,280 | - | - | - | Chgs. To Individuals -- Ex-guardrail repair Insurance Dividend |
| 44990 Other Local Revenues | 225 | 2,500 | 200 | 1,500 | |
| TOTAL OTHER LOCAL REVENUES | \$ 19,286 | \$ 26,200 | \$ 7,113 | \$ 18,700 | |
| 46000 STATE OF TENNESSEE | | | | | |
| 46400 Public Works Grants | | | | | |
| 46410 Bridge Program | \$ 13,181 | \$ - | \$ - | \$ 105,000 | State-Aid Match 80/20 (State & Fed) Wiseman Ln |
| 46420 State Aid Program | 169,700 | - | - | - | State-Aid Match 75/25 (Greenhaw Rd) |
| 46490 Other Public Works Grants | - | - | - | - | Safety Grant Match 90/10, some 100% |
| 46800 Other State Revenues | | | | | |
| 46920 Gasoline and Motor Fuel Tax | 1,883,693 | 1,895,874 | 1,875,874 | 1,888,750 | |
| 46930 Petroleum Special Tax | 29,621 | 31,606 | 29,706 | 29,606 | |
| 46980 Other State Grants | 9,982 | - | - | - | |
| TOTAL STATE OF TENNESSEE | \$ 2,106,177 | \$ 1,927,480 | \$ 1,905,580 | \$ 2,023,356 | State Game Fish Commissions |
| 47000 FEDERAL GOVERNMENT | | | | | |
| 47230 Disaster Relief | \$ 266,488 | \$ - | \$ - | \$ - | Hawkins Cove Rd |
| 47590 Other Federal thru State | - | - | - | - | |
| TOTAL FEDERAL GOVERNMENT | \$ 266,488 | \$ - | \$ - | \$ - | |
| TOTAL ESTIMATED REVENUES | \$ 2,787,895 | \$ 2,379,041 | \$ 2,335,247 | \$ 2,641,298 | |
| 49000 OTHER SOURCES | | | | | |
| 49200 Notes Issued | \$ 177,000 | \$ - | \$ - | \$ - | |
| 49300 Capitalized Leases Issued | - | - | - | - | |
| 49800 Transfers In | 13,645 | 12,000 | 63,880 | 12,000 | E-911 sign maint. |
| Total Other Sources (Non-Revenue) | \$ 190,645 | \$ 12,000 | \$ 63,880 | \$ 12,000 | |
| Total Estimated Revenues & Other Sources | \$ 2,978,540 | \$ 2,391,041 | \$ 2,399,127 | \$ 2,653,298 | |

| Fund # 131 | Account Description No. | 2011-2012 Actual | 2012-2013 Orig Budget | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|------------|-----------------------------------------------------|-------------------|-----------------------|---------------------|--------------------|--------------------------------------|
| | Estimated Expenditures | | | | | |
| | 61000 ADMINISTRATION | | | | | |
| | 101 County Official | \$ 70,350 | \$ 71,475 | \$ 71,475 | \$ 74,770 | Elected - State Mandated 4.89% |
| | 103 Assistant | 104,605 | 105,794 | 105,794 | 106,050 | 3 positions |
| | 185 Educational Incentive (COCTP & Emp. Educ.) | - | 850 | - | 850 | |
| | 186 Longevity | 3,660 | 3,840 | 3,210 | 4,020 | |
| | 187 Overtime Pay | 263 | 2,500 | 600 | 2,500 | 2 positions O/T |
| | 189 Other Salaries and Wages | 1,368 | 4,000 | 2,000 | 4,000 | Commission Right of Way Project |
| | 191 Board & Committee Member Fees | 18,240 | 18,240 | 18,240 | 18,240 | Highway Commission |
| | 201 Social Security | 12,294 | 12,815 | 12,500 | 13,047 | Employees & Hwy. Commission |
| | 204 State Retirement | 23,629 | 24,387 | 24,000 | 24,880 | Employees Only |
| | 206 Life Insurance | 172 | 187 | 187 | 187 | " " |
| | 207 Medical Insurance | 26,313 | 27,782 | 27,974 | 29,108 | " " |
| | 208 Dental Insurance | 939 | 968 | 973 | 996 | " " |
| | 209 Disability Insurance | 1,328 | 1,454 | 1,465 | 1,483 | " " |
| | 210 Unemployment Compensation | 5,182 | 1,500 | 2,151 | 1,500 | " " |
| | 212 Employer Medicare | 2,875 | 2,997 | 2,900 | 3,051 | Non-Contributory Employer |
| | 299 Other Fringe Benefits | 927 | 1,000 | 579 | 1,000 | Employees & Hwy. Commission |
| | 320 Dues and Memberships | 4,163 | 4,163 | 4,383 | 4,313 | Safety Incentive, Christmas Bonus |
| | 331 Legal Services | 1,720 | 3,000 | 65 | 2,000 | TCHOA, TCHOA Region II, TCSA |
| | 332 Legal Notices, Recording & Court Costs | 1,333 | 20,000 | 12 | 1,000 | Attorney Services |
| | 337 Maintenance & Repair - Office Equipment | 1,805 | 2,200 | 2,100 | 2,000 | Newspaper Ads, Registration of Deeds |
| | 348 Postal Charges | 38 | 100 | 100 | 100 | Contracted Repair of office equip. |
| | 355 Travel (Meals, Mileage, Lodging, Parking, Etc.) | 1,665 | 3,000 | 2,888 | 2,500 | PerDiems, Mileage & Lodging, Etc |
| | 399 Other Contracted Services | 70 | 300 | 300 | 3,900 | Deed Services |
| | 435 Office Supplies | 2,074 | 2,500 | 1,900 | 2,500 | Administration office supplies |
| | 524 In Service/Staff Development | 1,187 | 1,800 | 1,415 | 1,800 | Meeting Registrations & Contracted |
| | 599 Other Charges | 1,116 | 1,200 | 1,100 | 1,200 | In-Service Staff Development |
| | TOTAL ADMINISTRATION | \$ 287,316 | \$ 318,052 | \$ 288,311 | \$ 306,994 | Miscellaneous |

| Fund # 131 | | 2011-2012 | 2012-2013 | 2012-2013 | 2013-2014 | FURTHER EXPLANATION |
|-----------------------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------------------------------|
| Account No. | Account Description | Actual | Orig Budget | Estimated | Proposed | |
| 62000 HIGHWAY & BRIDGE MAINTENANCE | | | | | | |
| 141 | Foremen | \$ 29,827 | \$ 29,827 | \$ 29,827 | \$ 29,942 | 1 position |
| 142 | Mechanic | 25,717 | 28,122 | 28,122 | 28,230 | 1 position |
| 144 | Equipment Operators Heavy | 101,288 | 113,714 | 112,514 | 114,151 | 4 positions |
| 145 | Equipment Operators Light | 144,874 | 139,312 | 110,312 | 117,542 | 7 positions <15K for quarry time |
| 147 | Truck Drivers | 99,956 | 128,939 | 80,940 | 128,683 | 5 positions |
| 149 | Laborers | 16,335 | 26,832 | 14,832 | 26,935 | 1 position |
| 186 | Longevity | 10,200 | 11,040 | 10,380 | 10,500 | |
| 187 | Overtime Pay | 4,514 | 10,000 | 7,200 | 10,000 | |
| 201 | Social Security | 26,869 | 30,243 | 24,000 | 28,891 | |
| 204 | State Retirement | 48,630 | 64,486 | 50,487 | 61,604 | |
| 206 | Life Insurance | 706 | 796 | 749 | 749 | |
| 207 | Medical Insurance | 111,930 | 120,100 | 104,381 | 117,733 | |
| 208 | Dental Insurance | 3,813 | 4,114 | 3,508 | 4,482 | |
| 209 | Disability Insurance | 2,991 | 3,827 | 3,325 | 3,653 | |
| 212 | Employer Medicare | 6,286 | 6,630 | 5,625 | 6,312 | Hwy. Maintenance Employees |
| 299 | Other Fringe Benefits | 3,797 | 3,500 | 2,659 | 3,500 | Safety incentive, Christmas bonus |
| 399 | Other Contracted Services | 250 | 7,000 | 2,350 | 5,000 | Survey, Tree Service & Fence |
| 403 | Asphalt - Cold Mix | 50,432 | 50,000 | - | 50,000 | Liquid asphalt for cold mix |
| 408 | Concrete | - | 1,500 | 16 | 1,500 | covering tile |
| 409 | Crushed Stone | 7,043 | 6,000 | 1,746 | 6,000 | stone for cold mix |
| 426 | General Construction Materials | 785 | 3,000 | 300 | 3,000 | construction supplies for road maint. Jobs |
| 436 | Other Road Materials | 18,144 | 18,000 | 30,857 | 15,000 | stripping, salt |
| 438 | Pipe | 6,917 | 7,000 | 5,391 | 7,000 | Maintenance Pipe |
| 443 | Road Signs | 38,035 | 35,000 | 35,200 | 35,000 | signs and supplies begin state mandate |
| 446 | Small Tools | 475 | 2,000 | - | 1,500 | |
| 499 | Other Supplies & Materials | 3,799 | 3,500 | 3,530 | 3,500 | Flags, Vests, Raincoats, spray paint, etc |
| TOTAL HIGHWAY AND BRIDGE MAINTENANCE | | \$ 763,613 | \$ 854,482 | \$ 668,251 | \$ 820,408 | |

| Fund # 131 Account No. | Account Description | 2011-2012 Actual | 2012-2013 Orig Budget | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|---------------------------|-----------------------------------------------------|---------------------|--------------------------|------------------------|-----------------------|------------------------------------|
| | 63100 OPERATION AND MAINTENANCE OF EQUIPMENT | | | | | |
| 141 | Foremen | \$ - | \$ 33,051 | \$ 18,051 | \$ 33,178 | 1 position |
| 186 | Longevity | - | - | - | - | |
| 187 | Overtime | 800 | 1,000 | 1,000 | 1,000 | |
| 189 | Other Salaries and Wages | 26,723 | 27,851 | 27,851 | 28,710 | 1 position |
| 201 | Social Security | 1,700 | 3,838 | 3,000 | 3,899 | |
| 204 | State Retirement | 3,624 | 8,184 | 4,100 | 8,315 | |
| 206 | Life Insurance | 43 | 94 | 70 | 94 | |
| 207 | Medical Insurance | 6,708 | 14,424 | 11,274 | 14,616 | |
| 208 | Dental Insurance | 234 | 484 | 387 | 498 | |
| 209 | Disability Insurance | 212 | 499 | 260 | 507 | |
| 212 | Employer Medicare | 398 | 898 | 680 | 912 | |
| 299 | Other Fringe Benefits | 162 | 200 | 312 | 400 | Safety incentive, Christmas bonus |
| 335 | Maintenance & Repair -- Building | 1,499 | 2,250 | 2,145 | 10,000 | Replace Roof & Gutters |
| 336 | Maintenance & Repair - Equipment (contracted) | 18,690 | 30,000 | 4,942 | 20,000 | Thompson, L.B. Smith, etc |
| 412 | Diesel Fuel | 91,104 | 100,000 | 92,000 | 100,000 | all equip. not quarry |
| 418 | Equipment and Machinery Parts | 72,517 | 75,000 | 65,000 | 75,000 | all parts not quarry |
| 424 | Garage Supplies | 15,348 | 16,000 | 16,100 | 16,000 | Highway shop supplies |
| 425 | Gasoline | 32,173 | 35,000 | 35,000 | 38,000 | all vehicles not quarry |
| 433 | Lubricants | 12,453 | 12,000 | 9,200 | 12,000 | all vehicles and equip. not quarry |
| 446 | Small Tools | 1,123 | 2,000 | 400 | 2,000 | Highway shop |
| 450 | Tires & Tubes | 18,369 | 28,000 | 31,500 | 23,000 | all tires not quarry |
| 499 | Other Supplies & Materials | - | 250 | 13 | 250 | Highway shop |
| | TOTAL OPERATION & MAINTENANCE OF EQUIP | \$ 303,880 | \$ 391,023 | \$ 323,286 | \$ 388,379 | |

| Fund # 131 Account No. | Account Description | 2011-2012 Actual | 2012-2013 Orig Budget | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|---------------------------|-------------------------------------|---------------------|--------------------------|------------------------|-----------------------|-----------------------------------------|
| 63400 | QUARRY OPERATIONS | | | | | |
| 141 | Foremen | \$ 29,644 | \$ 29,827 | \$ 29,827 | \$ 29,942 | 1 position |
| 145 | Equipment Operators Light | 36,019 | 41,832 | 40,832 | 41,935 | 1 position and 15K for other additional |
| 186 | Longevity | 1,620 | 1,740 | 1,740 | 1,860 | |
| 187 | Overtime Pay | 11 | 1,000 | 50 | 1,000 | Quarry associated overtime |
| 189 | Other Salaries & Wages | 3,831 | 4,000 | 3,000 | 4,000 | Other than Lt Oper |
| 201 | Social Security | 4,381 | 4,861 | 4,650 | 4,882 | |
| 204 | State Retirement | 9,377 | 10,365 | 9,900 | 10,410 | |
| 206 | Life Insurance | 86 | 140 | 99 | 140 | |
| 207 | Medical Insurance | 16,400 | 21,916 | 19,148 | 22,541 | |
| 208 | Dental Insurance | 569 | 731 | 529 | 747 | |
| 209 | Disability Insurance | 430 | 497 | 497 | 499 | |
| 212 | Employer Medicare | 1,025 | 1,137 | 1,075 | 1,142 | |
| 299 | Other Fringe Benefits | 304 | 275 | 426 | 400 | Safety incentive, Christmas bonus |
| 307 | Communications | 876 | 850 | 880 | 850 | Phone & fax @ quarry |
| 321 | Engineering Services | - | 2,000 | 4,200 | 5,000 | Engineering |
| 323 | Explosive and Drilling Services | 320 | 2,500 | 19,357 | 40,000 | Volume control & cost of pulling shoals |
| 330 | Operating Lease Payments | 12,894 | 8,400 | 8,400 | 9,000 | Bostlick-Holland Lease |
| 335 | Maintenance & Repair -- Building | - | 12,000 | - | 2,000 | |
| 336 | Maintenance and Repair -- Equipment | 16,542 | 25,000 | 11,026 | 20,000 | Electrical & contracted service |
| 349 | Printing, Stationery & Forms | - | 750 | - | 750 | Quarry load tickets |
| 412 | Diesel Fuel | 22,139 | 20,000 | 17,500 | 18,000 | |
| 415 | Electricity | 35,069 | 46,000 | 40,000 | 46,000 | Crusher & Office Electrical |
| 418 | Equipment and Machinery Parts | 13,467 | 24,000 | 9,000 | 21,000 | |
| 424 | Garage Supplies | 4,542 | 5,000 | 11,000 | 5,000 | Quarry shop supplies |
| 433 | Lubricants | 4,823 | 5,000 | 500 | 3,500 | |
| 450 | Tires and Tubes | 4,632 | 15,000 | 110 | 10,000 | |
| 454 | Water and Sewer | 597 | 1,600 | 1,150 | 1,300 | crusher and office water |
| 499 | Other Supplies and Materials | 1,395 | 1,000 | 526 | 1,000 | |
| | TOTAL QUARRY OPERATIONS | \$ 220,993 | \$ 287,422 | \$ 235,422 | \$ 302,899 | |

| Fund # 131 Account No. | Account Description | 2011-2012 Actual | 2012-2013 Orig Budget | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|---------------------------|-------------------------------------|---------------------|--------------------------|------------------------|-----------------------|--------------------------------------------|
| | 65000 OTHER CHARGES | | | | | |
| | 215 On Be-half OPEB Payments | \$ - | \$ 47,955 | \$ - | \$ 12,935 | OPEB Trust |
| | 299 Other Fringe Benefits | 3,796 | 7,212 | - | 7,462 | Retiree's Insurance |
| | 307 Communications | 5,851 | 5,200 | 7,200 | 6,700 | office phones, pager, mobiles, ISP charges |
| | 322 Evaluation and Testing | - | - | - | 1,000 | |
| | 340 Medical and Dental Services | 520 | 5,000 | 960 | 5,000 | drug testing fees |
| | 347 Pest Control | 225 | 300 | 300 | 350 | Bid Item |
| | 359 Disposal Fees | 3,204 | 3,250 | 4,000 | 3,650 | dumpster fees |
| | 361 Permits | 2,954 | 3,200 | 2,804 | 3,200 | charges for mine and environmental permits |
| | 451 Uniforms | 7,848 | 8,200 | 11,000 | 6,500 | |
| | 452 Utilities | 13,029 | 15,500 | 14,000 | 15,500 | Hwy shop and office |
| | 502 Building and Contents Insurance | 23,154 | 23,154 | 23,404 | 25,000 | yearly premium |
| | 506 Liability Insurance | 27,013 | 27,013 | 27,305 | 28,000 | yearly premium |
| | 507 Medical Claims | 13,113 | 15,000 | 7,386 | 15,000 | Occ.Acc. Medical claims deductibles |
| | 508 Premiums on Surety Bond | 550 | 1,300 | 772 | 900 | yearly premium |
| | 510 Trustees Commission | 26,694 | 27,000 | 26,000 | 27,000 | |
| | 511 Vehicle & Equipment Insurance | 27,013 | 27,013 | 27,305 | 28,000 | yearly premium |
| | 513 Workers Compensation | 12,486 | 16,000 | 14,268 | 17,000 | Occ. Acc. Premium |
| | 516 Other Self Insured Claims | 43 | 5,000 | - | 5,000 | Occ. Acc. Related charges |
| | 599 Other Charges | 151 | 3,000 | 1,050 | 2,000 | misc. fees & expenses |
| | TOTAL OTHER CHARGES | \$ 167,644 | \$ 240,297 | \$ 167,754 | \$ 210,197 | |

| Fund # 131 Account No. Account Description | 2011-2012 Actual | 2012-2013 Orig Budget | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|--------------------------------------------------|---------------------|--------------------------|------------------------|-----------------------|-------------------------------------------|
| 68000 CAPITAL OUTLAY | | | | | |
| 321 Engineering Services | \$ - | \$ - | | \$ - | engineering & surveying for cap. proj. |
| 705 Bridge Construction | 38,404 | - | - | 130,000 | Carter Rd |
| 707 Building Improvements | 12,749 | - | 14,010 | - | Sign Annex improvements |
| 708 Communication Equipment | 9,634 | 9,500 | 4,593 | 10,000 | repeater rent, radio purchases and repair |
| 713 Highway Construction | 35 | 5,000 | - | 5,000 | |
| 713 Highway Construction District 1 | | | | 160,000 | |
| 713 Highway Construction District 2 | | | | 160,000 | |
| 713 Highway Construction District 3 | | | | 128,232 | |
| 713 Highway Construction District 4 | | | | 160,000 | |
| 714 Highway Equipment | 73,395 | 45,000 | 81,741 | - | |
| 715 Land | - | - | - | - | |
| 718 Motor Vehicles | 177,000 | - | - | - | |
| 719 Office Equipment | - | 23,000 | 14,000 | 27,000 | |
| 726 State-Aid Projects | - | 1,000 | - | 3,000 | State-Aid Road |
| 790 Other Equipment | 230,251 | - | - | - | |
| 791 Other Construction | - | 15,000 | 24,380 | - | |
| 799 Other Capital Outlay | - | 20,000 | 2,688 | 20,000 | |
| | 37,320 | 10,000 | 240 | 10,000 | unexpected capital expenditures |
| TOTAL CAPITAL OUTLAY | \$ 669,477 | \$ 263,500 | \$ 387,856 | \$ 813,232 | |
| 82100 DEBT SERVICE PRINCIPAL | | | | | |
| 82120 Highways and Streets | | | | | |
| 602 Principal on Notes | \$ 17,159 | \$ 11,308 | \$ 11,308 | \$ 11,881 | |
| 610 Principal on Capitalized Leases | 35,399 | 37,099 | 37,099 | 38,882 | Trucks 09/10 |
| TOTAL DEBT SERVICE PRINCIPAL | \$ 52,558 | \$ 48,407 | \$ 48,407 | \$ 50,763 | |
| 82200 DEBT SERVICE INTEREST | | | | | |
| 82220 Highways and Streets | | | | | |
| 604 Interest on Notes | \$ 1,962 | \$ 7,814 | \$ 7,814 | \$ 7,241 | |
| 611 Interest on Capitalized Leases | 5,746 | 4,045 | 4,046 | 2,264 | Trucks 09/10 |
| TOTAL DEBT SERVICE INTEREST | \$ 7,708 | \$ 11,859 | \$ 11,860 | \$ 9,505 | |

| Fund # 131 Account No. Account Description | 2011-2012 Actual | 2012-2013 Orig Budget | 2012-2013 Estimated | 2013-2014 Proposed | FURTHER EXPLANATION |
|--------------------------------------------------|---------------------|--------------------------|------------------------|-----------------------|--------------------------------------------------|
| 99100 Transfers Out | | | | | |
| 590 Transfers to Other Funds | \$ 403,803 | \$ 203,803 | \$ 203,803 | \$ 3,803 | Software Maint. & Hwy Cap. 6 mill Proj till 2014 |
| Total Other Uses (Transfers Out) | \$ 403,803 | \$ 203,803 | \$ 203,803 | \$ 3,803 | |
| TOTAL ESTIMATED EXPENDITURES | \$ 2,876,992 | \$ 2,618,846 | \$ 2,334,949 | \$ 2,906,180 | |
| Excess of Estimated Revenues Over (Under) | | | | | |
| Estimated Expenditures | \$ 101,548 | \$ (227,804) | \$ 64,178 | \$ (262,882) | |
| Estimated Beginning Fund Balance July 1 | 577,330 | 698,631 | 698,631 | 696,397 | |
| Adjustment for Encumbrances | 19,753 | (83,037) | 15,077 | | |
| Assigned Highway/Public Works Districts - 34750 | | | (33,534) | | |
| Assigned Other Operations OPEB ARC - 34745 | | - | (47,955) | | |
| Estimated Ending Fund Balance June 30 | \$ 698,631 | \$ 387,790 | \$ 696,397 | \$ 443,515 | Required Fund Balance Policy 5% \$145,404 |

| Account Description No. | 2011-2012 Actual | 2012-2013 Amended Budget | 2012-2013 Estimated | 2013-2014 Budget | FURTHER EXPLANATION |
|---------------------------------------------------|----------------------|-----------------------------|------------------------|----------------------|---------------------|
| Estimated Revenues | | | | | |
| 40000 Local Taxes | | | | | |
| 40100 County Property Taxes | | | | | |
| 40110 Current Property Taxes | \$ 9,078,130 | \$ 9,076,116 | \$ 9,076,116 | \$ 9,082,499 | Represents \$1.0765 |
| 40120 Trustee's Collection - Prior Year | 212,531 | 250,000 | 250,000 | 250,000 | |
| 40125 Trustee's Collection - Bankruptcy | 5,538 | - | 2,500 | - | |
| 40130 Clerk & Master Collections - Prior Year | 141,064 | 115,000 | 120,000 | 130,000 | |
| 40140 Interest and Penalty | 46,838 | 39,000 | 39,000 | 39,000 | |
| 40161 Payments in Lieu of Taxes - TVA | 4,470 | 5,000 | 5,000 | 5,000 | |
| 40162 Payments in Lieu of Taxes - Local Utilities | 32,255 | 30,000 | 30,000 | 30,000 | |
| 40163 Payments in Lieu of Taxes - Other | 47,611 | 30,000 | 33,000 | 33,000 | |
| 40200 County Local Option Taxes | | | | | |
| 40210 Local Option Sales Tax | \$ 3,930,600 | \$ 3,930,600 | \$ 3,930,600 | \$ 3,930,600 | |
| 40300 Statutory Local Taxes | | | | | |
| 40320 Bank Excise Tax | \$ 28,839 | \$ 40,000 | \$ 25,000 | \$ 25,000 | |
| 40350 Interstate Telecommunications Tax | 2,286 | 5,000 | 3,000 | 3,000 | |
| Total Local Taxes | \$ 13,530,162 | \$ 13,520,716 | \$ 13,514,216 | \$ 13,528,099 | |
| 41000 Licenses and Permits | | | | | |
| 41110 Marriage License | \$ 3,059 | \$ 2,800 | \$ 2,800 | \$ 2,800 | |
| 41140 Cable TV Franchise | 44,333 | 40,000 | 41,000 | 41,000 | |
| Total Licenses and Permits | \$ 47,392 | \$ 42,800 | \$ 43,800 | \$ 43,800 | |
| 43500 Education Charges | | | | | |
| 43513 Tuition- Summer School | \$ - | \$ - | \$ - | \$ - | |
| 43517 Tuition-Other | 267,035 | 264,397 | 264,397 | 264,397 | ESP |
| 43583 Total Charges for Current Services | 1,080 | - | - | - | |
| Total Education Charges | \$ 268,115 | \$ 264,397 | \$ 264,397 | \$ 264,397 | |

Franklin County, TN
General Purpose School Fund # 141

6383

FY 2013-2014 BUDGET DOCUMENT

| Account Description No. | 2011-2012 Actual | 2012-2013 Amended Budget | 2012-2013 Estimated | 2013-2014 Budget | FURTHER EXPLANATION |
|------------------------------------------------|----------------------|-----------------------------|------------------------|----------------------|------------------------------------------------------------------------|
| 44000 Other Local Revenues | | | | | |
| 44100 Recurring Items | | | | | |
| 44110 Interest Earned | \$ - | \$ - | \$ - | \$ - | |
| 44120 Lease/Rentals | 12,204 | 12,000 | 12,204 | 12,000 | Nextel Lease |
| 44146 E-Rate Funding | 22,338 | 44,419 | 44,419 | - | |
| 44170 Miscellaneous Refunds | 130,822 | 120,966 | 120,966 | 24,000 | Save the Children Grant, Elem BB \$19,000 |
| 44500 Non-Recurring Items | | | | | |
| 44530 Sale of Equipment | \$ 51,446 | \$ 5,000 | \$ 5,000 | \$ - | |
| 44570 Contributions & Gifts | 47,191 | 57,000 | 57,000 | 3,000 | |
| 44990 Other Local Revenues | 197,726 | 203,927 | 203,927 | 227,926 | Headstart (P/Y 48990) |
| Total Other Local Revenues | \$ 461,726 | \$ 443,312 | \$ 443,516 | \$ 266,926 | |
| 46000 State of Tennessee | | | | | |
| 46500 Regular Education Funds | | | | | |
| 46511 Basic Education Program | \$ 25,360,000 | \$ 25,731,000 | \$ 25,731,000 | \$ 25,629,000 | \$232,000 Capital Outlay; \$192,7621.5% personnel |
| 46512 Basic Education Program - ARRA | - | - | - | - | |
| 46515 Early Childhood Education | 1,124,877 | 1,134,926 | 1,134,926 | 1,134,926 | Pre School Programs |
| 46550 Driver Education | 2,879 | 1,500 | 1,800 | 1,800 | |
| 46590 Other State Educ Funds | 387,053 | 539,119 | 539,119 | 418,340 | Campora \$26,612; Attendance software \$15,192; Technology 1x \$373536 |
| 46591 Coordinated School Health - ARRA | - | - | - | - | |
| 46594 Family Resource Centers - ARRA | - | - | - | - | |
| 46595 Statewide Student Mgmt SSMS - ARRA | - | - | - | - | |
| 46610 Career Ladder Program | 238,450 | 233,060 | 233,060 | 233,060 | |
| 46615 Career Ladder - Extended Contract - ARRA | 116,242 | 57,400 | 57,400 | 57,400 | |
| Total Regular Education Funds | \$ 27,229,500 | \$ 27,697,005 | \$ 27,697,305 | \$ 27,474,526 | |

Franklin County, TN
 General Purpose School Fund # 141

6383

FY 2013-2014 BUDGET DOCUMENT

| Account Description No. | 2011-2012 Actual | 2012-2013 Amended Budget | 2012-2013 Estimated | 2013-2014 Budget | FURTHER EXPLANATION |
|----------------------------------------------------|----------------------|-----------------------------|------------------------|----------------------|-----------------------------------------------|
| 46800 Other State Revenue | | | | | |
| 46851 State Revenue Sharing - TVA | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | |
| 46980 Other State Grants | 1,684 | 150,845 | 150,845 | - | |
| 46981 Safe Schools - ARRA | - | - | - | - | |
| 46990 Other State Revenue | 5,039 | 1,000 | 1,000 | - | |
| Total Other State Revenue | \$ 56,723 | \$ 201,845 | \$ 201,845 | \$ 50,000 | |
| Total State of Tennessee | \$ 27,286,223 | \$ 27,898,850 | \$ 27,899,150 | \$ 27,524,526 | |
| 47000 Federal Government | | | | | |
| 47100 Federal through State | | | | | |
| 47120 Adult Basic Education | \$ 111,406 | \$ 88,030 | \$ 88,030 | \$ - | |
| 47143 Special Education Grants -- IDEA | | | | | |
| 47210 Job Training Partnership | 93,312 | 172,469 | 172,469 | 132,840 | High cost Reimbursement based on 2 yr average |
| 47590 Other Federal thru State | 50,286 | 53,906 | 53,906 | - | |
| 47640 ROTC Reimbursement | - | - | - | - | |
| 47990 Other Direct Federal Revenue | 46,591 | 45,000 | 40,715 | 45,000 | ROIC |
| Total Federal Through State | \$ 433,460 | \$ 522,210 | \$ 517,925 | \$ 177,840 | |
| Total Estimated Revenues | \$ 42,027,077 | \$ 42,692,285 | \$ 42,683,004 | \$ 41,805,588 | |
| 49000 OTHER SOURCES | | | | | |
| 48990 Other Government (Headstart) | \$ - | \$ - | \$ - | \$ - | |
| 49200 Notes Issued | - | - | - | - | |
| 49300 Capital Lease Issued | - | - | - | - | |
| 49700 Insurance Recovery | 34,520 | - | - | - | |
| 49800 Transfers In | 150,000 | 200,000 | 200,000 | - | |
| Total Other Sources | \$ 184,520 | \$ 200,000 | \$ 200,000 | \$ - | |
| Total Estimated Revenue & Other Sources | \$ 42,211,598 | \$ 42,892,285 | \$ 42,883,004 | \$ 41,805,588 | |

Franklin County, TN
General Purpose School Fund # 141

6383

FY 2013-2014 BUDGET DOCUMENT

| Account Description No. | 2011-2012 Actual | 2012-2013 Amended Budget | 2012-2013 Estimated | 2013-2014 Budget | FURTHER EXPLANATION |
|-----------------------------------------|---------------------|-----------------------------|------------------------|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 70000 Instruction | | | | | |
| 71100 Regular Instruction | | | | | |
| 116 Teachers | \$ 12,295,814 | \$ 12,685,015 | \$ 12,385,015 | \$ 12,989,436 | 287 Regular Employees, Sat School & Diff Pay, Web Master Public Relations |
| 117 Career Ladder Program | 139,136 | 125,000 | 119,000 | 121,600 | 106.5 Employees |
| 127 Career Ladder Extended Cont | 72,182 | 49,300 | 49,300 | 49,300 | Based on Prior Year |
| 128 Homebound Teachers | 30,723 | 25,000 | 25,000 | 25,000 | Hourly as needed |
| 163 Aides | 534,642 | 547,975 | 544,975 | 548,275 | 7 Computer Lab Aides/31 Regular Aides |
| 189 Other Salaries & Wages | 66,269 | 79,356 | 79,356 | 3,519 | Nextel Supervisor |
| 195 Substitute Teachers (Certified) | 142,572 | 125,000 | 125,000 | 125,000 | \$60 per day |
| 198 Substitute Teachers (Non-Certified) | 127,485 | 149,995 | 115,000 | 176,945 | \$55 per day |
| 201 Social Security | 782,184 | 854,771 | 833,444 | 870,423 | 6.2% of Gross Salary |
| 204 State Retirement | 1,208,363 | 1,227,061 | 1,197,271 | 1,243,805 | 8.88% Cert / 13.22% Classified |
| 207 Medical Insurance | 2,094,710 | 2,298,112 | 2,181,191 | 2,414,504 | Projected 8% Increase |
| 209 Disability Insurance | 4,609 | 4,493 | 3,988 | 4,496 | support at .82% salary |
| 210 Unemployment Compensation | 12,456 | 30,000 | 15,000 | 20,000 | |
| 212 Employer Medicare Liability | 184,236 | 199,861 | 194,918 | 203,567 | 1.45% of Gross Salary |
| 336 Maintenance & Repair - Equipment | - | 700 | 700 | 700 | Nextel Repairs |
| 356 Tuition | 315,000 | 315,000 | 315,000 | 315,000 | Payment to Tullahoma 156 students |
| 399 Other Contracted Services | 108,660 | 159,490 | 150,000 | 185,395 | Internet Provider \$97,950, VOIP \$20,000, AP Courses \$20,000 |
| 429 Instructional Supplies | 413,002 | 577,499 | 550,000 | 577,212 | \$130,000 allocated to schools for supplies/field trips; \$120,000 teachers @ \$300; Specialty Teachers Support, Plato, Math Intervention, Cambridge, Common Core; Technology Software; Paper; Olweus Bullying; AR; Atrium; Classworks |
| 449 Textbooks | 336,112 | 400,175 | 400,000 | 400,175 | Student textbooks |
| 499 Other Supplies & Materials | 4,422 | 3,000 | 3,000 | 3,500 | Code of Behavior & Discipline |
| 599 Other Charges | 7,885 | 3,050 | 4,500 | 1,500 | Para Pro Assessments |

Franklin County, TN
 General Purpose School Fund # 141
 Fund #141
 6383
 FY 2013-2014 BUDGET DOCUMENT

| Account Description No. | 2011-2012 Actual | 2012-2013 Amended Budget | 2012-2013 Estimated | 2013-2014 Budget | FURTHER EXPLANATION |
|-----------------------------------------|----------------------|-----------------------------|------------------------|----------------------|-----------------------------------------------------------------|
| 722 Reg Instr Instruction Equipment | 227,659 | 175,895 | 170,000 | 164,255 | Computers, Printers, Projectors, Calculators, Microscopes, etc. |
| Total Regular Instruction | \$ 19,108,122 | \$ 20,035,748 | \$ 19,461,658 | \$ 20,443,606 | |
| 71150 Alternative School | | | | | |
| 116 Teachers | \$ 156,687 | \$ 166,747 | \$ 166,747 | \$ 168,418 | 3 FT Employees & 1 @ 16% (also entrance & exit examiner) |
| 117 Career Ladder Program | 1,000 | 1,000 | 1,000 | 1,000 | 1 Employee |
| 195 Substitute Teachers (certified) | - | 300 | 150 | 150 | \$60 per day |
| 198 Substitute Teachers (non-certified) | 1,200 | 700 | 350 | 350 | \$55 per day |
| 201 Social Security | 9,781 | 10,462 | 10,431 | 10,535 | 6.2% of Gross Salary |
| 204 State Retirement | 14,271 | 14,896 | 14,896 | 15,044 | 8.88% Cert / 13.22% Classified |
| 207 Medical Insurance | 14,287 | 21,677 | 21,677 | 23,880 | Projected 8% Increase |
| 212 Employer Medicare Liability | 2,288 | 2,447 | 2,440 | 2,464 | 1.45% of Gross Salary |
| 399 Other Contracted Services | 1,460 | 3,000 | 2,000 | 3,000 | Alternative School Drug Testing |
| 499 Other Supplies & Materials | - | - | - | - | |
| Total Alternative School | \$ 200,974 | \$ 221,229 | \$ 219,691 | \$ 224,841 | |
| 71200 Special Education Program | | | | | |
| 116 Teachers | \$ 1,995,201 | \$ 2,244,122 | \$ 2,244,009 | \$ 2,205,695 | 49 employees/summer school |
| 117 Career Ladder Program | 19,000 | 19,000 | 19,000 | 18,000 | 15 Employees |
| 128 Homebound Teachers | 45,729 | 45,000 | 45,000 | 45,000 | Hourly as needed |
| 163 Aides | 355,205 | 360,434 | 360,496 | 395,412 | 30 positions / summer school |
| 189 Other Salaries & Wages | - | - | - | - | |
| 195 Substitute Teachers (certified) | 4,380 | 30,000 | 30,000 | 12,000 | \$60 per day |
| 198 Substitute Teachers (non-certified) | 33,953 | 43,000 | 42,000 | 40,000 | \$55 per day |
| 201 Social Security | 144,048 | 167,527 | 169,911 | 168,399 | 6.2% of Gross Salary |
| 204 State Retirement | 232,479 | 250,932 | 252,609 | 253,734 | 8.88% Cert / 13.22% Classified |
| 207 Medical Insurance | 381,368 | 447,640 | 444,735 | 486,596 | Projected 8% Increase |
| 209 Disability Insurance | 2,303 | 2,882 | 2,956 | 3,242 | 82% Classified |
| 210 Unemployment Compensation | 10,989 | 10,000 | 7,000 | 10,000 | As Needed |
| 212 Employer Medicare Liability | 33,733 | 39,180 | 39,737 | 39,384 | 1.45% of Gross Salary |

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| Account Description | 2011-2012 Actual | 2012-2013 Amended Budget | 2012-2013 Estimated | 2013-2014 Budget | FURTHER EXPLANATION |
|---------------------------------------------|---------------------|-----------------------------|------------------------|---------------------|--------------------------------------------------------------------------------------------------------------------------|
| 312 Contracts/Private Agencies | 290,154 | 186,210 | 183,872 | 167,570 | Occupational Therapy, Physical Therapy, King's Daughter, Synergistics, Autism Consultants, Michael Sanders, SLP Services |
| 336 Maintenance & Repairs | 12,781 | 21,000 | 20,000 | 22,700 | Copier Repairs for Spec Educ Teachers |
| 399 Other Contracted Services | 600 | 2,500 | 1,000 | 4,300 | Pediatrics Therapies, Signal Centers & Copier Lease |
| 429 Instructional Supplies | 10,037 | 10,200 | 10,000 | 12,500 | SRA, WalMart, Triumph Learning |
| 725 Special Education Equipment | 64,647 | 5,000 | 5,000 | 8,000 | \$11,000 Copier |
| Total Special Education | \$ 3,636,607 | \$ 3,884,627 | \$ 3,877,325 | \$ 3,892,531 | |
| 71300 Vocational Education Program | | | | | |
| 116 Teachers | \$ 961,618 | \$ 942,132 | \$ 915,132 | \$ 935,278 | 22 Reg Employees |
| 117 Career Ladder Program | 6,000 | 4,000 | 4,000 | 4,000 | 4 Positions |
| 195 Substitute Teachers (certified) | 17,529 | 15,000 | 15,000 | 15,000 | \$60 per day |
| 198 Substitute Teachers (non-certified) | 17,292 | 16,000 | 16,000 | 16,000 | \$55 per day |
| 201 Social Security | 58,966 | 60,582 | 58,908 | 60,157 | 6.2% of Gross Salary |
| 204 State Retirement | 87,564 | 84,283 | 81,619 | 83,408 | 8.88% Cert / 13.22% Classified |
| 207 Medical Insurance | 175,284 | 199,277 | 161,150 | 187,500 | Projected 8% Increase |
| 212 Employer Medicare Liability | 13,801 | 14,168 | 13,777 | 14,069 | 1.45% of Gross Salary |
| 429 Instructional Supplies | 47,816 | 44,700 | 42,000 | 32,158 | |
| 599 Other Charges | 1,704 | - | 600 | 2,500 | |
| 730 Voc Instruction Equipment | 24,555 | 20,000 | 20,000 | 32,000 | Vocational Equipment |
| Total Vocational Education | \$ 1,412,109 | \$ 1,400,142 | \$ 1,328,186 | \$ 1,382,070 | |
| 71400 Student Body Education Program | | | | | |
| 189 Other Salaries & Wages | \$ 15,177 | \$ 16,300 | \$ 16,300 | \$ 17,300 | Non-employee Coaches Supplements & elem Basketball Workers |
| 201 Social Security | 863 | 1,011 | 1,011 | 1,073 | 6.2% of Gross Salary |
| 204 State Retirement | 724 | 833 | 833 | 833 | 8.88% Cert / 13.22% Classified |
| 212 Employer Medicare Liability | 203 | 236 | 236 | 251 | 1.45% of Gross Salary |

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| Account Description No. | 2011-2012 Actual | 2012-2013 Amended Budget | 2012-2013 Estimated | 2013-2014 Budget | FURTHER EXPLANATION |
|--------------------------------------|----------------------|-----------------------------|------------------------|----------------------|----------------------------------------------------------------------------------------------------|
| 399 Other Contracts | 84,360 | 99,500 | 99,500 | 91,000 | Ambulance Service \$2K, Athletic Trainers \$41,500 & Drug Testing \$35K, Elem BB officials \$6,500 |
| 499 Other Supplies & Materials | 8,088 | 5,500 | 5,500 | 8,000 | Misc Athletic Needs & Elem BB |
| 599 Other | 4,639 | 7,885 | 7,885 | 6,885 | Misc Athletic Needs & Elem BB |
| 790 Other Equipment | - | - | - | - | |
| Total Student Body | \$ 114,054 | \$ 131,265 | \$ 131,265 | \$ 125,341 | |
| 71600 Adult Education Program | | | | | |
| 116 Teachers | 6,228 | 6,000 | 6,000 | - | |
| 201 Social Security | 386 | 372 | 372 | - | |
| 204 State Retirement | 352 | 530 | 530 | - | |
| 212 Employer Medicare Liability | 90 | 87 | 87 | - | |
| 429 Instructional Supplies | 5,031 | - | - | - | |
| 599 Other Charges | 2,400 | - | - | - | |
| Total Adult Education | \$ 14,487 | \$ 6,989 | \$ 6,989 | \$ - | |
| Total Instruction | \$ 24,486,353 | \$ 25,680,000 | \$ 25,025,114 | \$ 26,068,390 | |
| 72000 Support Service | | | | | |
| 72110 Attendance | | | | | |
| 162 Clerical Personnel | 91,504 | 95,535 | 95,535 | 94,035 | 5 Attendance Aides |
| 189 Other Salaries | 38,574 | 38,442 | 38,286 | 39,581 | 1 Employee |
| 198 Substitutes | 275 | 350 | 350 | 350 | |
| 201 Social Security | 7,767 | 8,276 | 8,319 | 8,284 | 6.2% of Gross Salary |
| 204 State Retirement | 17,091 | 17,646 | 17,691 | 17,664 | 8.88% Cert / 13.22% Classified |
| 207 Medical Insurance | 19,071 | 23,135 | 21,044 | 24,648 | Projected 8% Increase |
| 209 Disability Insurance | 1,038 | 1,095 | 783 | 1,096 | .82% classified |
| 212 Employer Medicare Liability | 1,812 | 1,935 | 1,945 | 1,937 | 1.45% of Gross Salary |
| 355 Travel | 733 | 1,000 | 750 | 1,000 | |
| 399 Other Contracted Services | 15,193 | 15,192 | 14,969 | 15,192 | Student Data Software |

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| Account Description No. | 2011-2012 Actual | 2012-2013 Amended Budget | 2012-2013 Estimated | 2013-2014 Budget | FURTHER EXPLANATION |
|-----------------------------------------|---------------------|-----------------------------|------------------------|---------------------|----------------------------------------------------------------------------------------------------------------------------------|
| 499 Other Supplies | 555 | 5,300 | 500 | 500 | Perfect Attendance Awards, Printer Cartridges, Misc Office Supplies |
| 524 Staff Development | 2,457 | 2,000 | 2,000 | 2,000 | Misc Conferences & Training |
| 704 Attendance Equipment | 907 | 1,000 | 1,000 | 1,000 | |
| Total Attendance | \$ 196,977 | \$ 210,906 | \$ 203,173 | \$ 207,287 | |
| 72120 Health Services | | | | | |
| 131 Medical Personnel | 257,565 | 282,816 | 279,981 | 285,864 | 4 RNs/Summer School & 7 LPN |
| 198 Substitute | 3,137 | 2,500 | 2,500 | 2,500 | \$55 per day |
| 201 Social Security | 15,523 | 18,198 | 17,514 | 17,879 | 6.2% of Gross Salary |
| 204 State Retirement | 33,844 | 37,171 | 37,013 | 37,791 | 8.88% Cert / 13.22% Classified |
| 207 Medical Insurance | 30,673 | 42,350 | 42,334 | 48,816 | Projected 8% Increase |
| 209 Disability Insurance | 2,091 | 2,399 | 2,296 | 2,344 | support at .82% salary |
| 212 Employer Medicare Liability | 3,630 | 4,256 | 4,096 | 4,181 | 1.45% of Gross Salary |
| 355 Travel | 73 | 100 | 50 | 100 | Nurses travel |
| 499 Other Supplies & Materials | 637 | 1,000 | 1,000 | 2,000 | Supplies for Nurses |
| 599 Other Charges | (1) | 500 | 500 | 500 | CPR and nurses training |
| Total Health Services | \$ 347,172 | \$ 391,290 | \$ 387,284 | \$ 401,975 | |
| 72130 Other Support Services | | | | | |
| 117 Career Ladder Program | 8,000 | 7,000 | 7,000 | 7,000 | 6 Employees |
| 123 Guidance Personnel | 639,473 | 639,451 | 639,061 | 692,812 | 14 Reg Employees |
| 130 Social Worker | 48,006 | 49,703 | 49,703 | 94,874 | 2 Employees |
| 135 Assessment Personnel | 8,148 | 9,500 | 9,500 | 9,500 | Kindergarten Screening |
| 161 Secretary(s) | 63,209 | 64,683 | 64,683 | 64,784 | 3 Employees |
| 170 School Resource Officer | | | | | 50% SRO @ Huntland, FCHS SRO officer will be budgeted thru budget amendment when we know total of grant. (revenue & expenditure) |
| 189 Other Salaries (Safety Coordinator) | 48,600 | 217,405 | 199,100 | 20,000 | 25% School Safety Coordinator plus 50% grant writer & facilitator |
| 198 Non Certified Substitute | 28,336 | 34,652 | 34,652 | 48,839 | |
| | 395 | 500 | 250 | 500 | \$55 per day |

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| Account Description No. | 2011-2012 Actual | 2012-2013 Amended Budget | 2012-2013 Estimated | 2013-2014 Budget | FURTHER EXPLANATION |
|----------------------------------|---------------------|-----------------------------|------------------------|---------------------|---------------------------------------------------------------------------------|
| 201 Social Security | 48,110 | 50,033 | 49,901 | 56,935 | 6.2% of Gross Salary |
| 204 State Retirement | 76,552 | 76,971 | 76,825 | 88,843 | 8.88% Cert / 13.22% Classified |
| 207 Medical Insurance | 99,643 | 111,705 | 111,704 | 126,257 | Projected 8% Increase |
| 209 Disability Insurance | 899 | 934 | 938 | 1,309 | 82% salary classified |
| 212 Employer Medicare Liability | 11,252 | 11,701 | 11,670 | 13,315 | 1.45% of Gross Salary |
| 322 Evaluation & Testing | 19,235 | 31,400 | 25,000 | 20,500 | Kindergarten Screening, 8th Grade Explorer, 10th Grade Plan, and ACT Testing |
| 355 Travel | 1,113 | 1,500 | 1,600 | 2,000 | Social Workers Travel |
| 524 In-Service Staff Development | 608 | 1,200 | 750 | 14,400 | Social Workers Training |
| 599 Other Charges | 6,992 | - | - | 37,000 | |
| Total Other Support | \$ 1,108,570 | \$ 1,308,338 | \$ 1,282,337 | \$ 1,298,869 | |
| 72210 Regular Instruction | | | | | |
| 105 Supervisor/Director | \$ 118,350 | \$ 143,406 | \$ 124,706 | \$ 130,964 | 1.75 Employees |
| 117 Career Ladder Program | 10,916 | 10,000 | 9,000 | 9,000 | 9 Employees |
| 129 Librarians | 627,283 | 571,227 | 570,227 | 571,696 | 11 FT & 2 PT Employees |
| 162 Clerical Personnel | 15,911 | 16,245 | 16,245 | 16,307 | 0.5 Position |
| 163 Educational Assistants | 41,693 | 46,034 | 46,034 | 46,034 | 3 Library Aides |
| 189 Other Salaries & Wages | 5,712 | 42,138 | 42,138 | 4,421 | Assessment Training |
| 195 Substitutes - Certified | 600 | 550 | 250 | 550 | \$60 per day |
| 198 Non-Certified Substitutes | 3,497 | 5,000 | 2,000 | 2,500 | \$55 per day |
| 201 Social Security | 49,804 | 50,001 | 50,257 | 47,306 | 6.2% of Gross Salary |
| 204 State Retirement | 76,627 | 75,340 | 74,166 | 70,189 | 8.88% Cert / 13.22% Classified |
| 207 Medical Insurance | 85,737 | 94,111 | 94,008 | 103,994 | Projected 8% Increase |
| 209 Disability Insurance | 529 | 494 | 511 | 511 | support at 82% salary |
| 212 Employer Medicare Liability | 11,657 | 11,956 | 11,754 | 11,331 | 1.45% of Gross Salary |
| 355 Travel | 10,977 | 18,458 | 15,000 | 11,500 | Supervisors/Traveling teachers/Homebound/Secretaries |
| 399 Other Contracted Services | 1,000 | 12,300 | 12,300 | 40,750 | Math & English Presenters |
| 432 Library Books/Media | 14,945 | 13,200 | 13,200 | 14,100 | Library Books |

| Account Description | 2011-2012 Actual | 2012-2013 Amended Budget | 2012-2013 Estimated | 2013-2014 Budget | FURTHER EXPLANATION |
|-------------------------------------------|---------------------|--------------------------|---------------------|---------------------|-------------------------------------------------------------------------------------------------------------|
| Fund #141 | | | | | |
| 499 Other Supplies & Materials | 3,071 | 11,068 | 11,068 | 3,700 | Misc supplies as needed (Walmart, Quill, etc) Testing Supplies & Mat's, K-2 report cards, Grades/Plan books |
| 524 Staff Development | 33,870 | 60,875 | 60,875 | 26,800 | Inservice training for all grade levels and supervisors, \$14,000 Centralized Schools allocations |
| 599 Other Charges | - | 10,779 | 10,779 | - | |
| Total Regular Instruction | \$ 1,112,179 | \$ 1,193,182 | \$ 1,164,517 | \$ 1,111,654 | |
| 72220 Special Education Program | | | | | |
| 105 Supervisor/Director | 74,143 | 75,776 | 75,776 | 75,776 | 1 employee |
| 117 Career Ladder Program | 1,000 | 1,000 | 1,000 | 1,000 | 1 employee |
| 162 Clerical Personnel | 85,697 | 87,573 | 87,573 | 87,833 | 3 Employees |
| 189 Other Salaries & Wages | - | 36,018 | 35,024 | 66,728 | 1 employee |
| 201 Social Security | 9,774 | 12,190 | 12,361 | 14,343 | 6.2% of Gross Salary |
| 204 State Retirement | 18,060 | 18,395 | 18,395 | 18,429 | 8.88% Cert / 13.22% Classified |
| 207 Medical Insurance | 25,542 | 23,118 | 22,093 | 25,080 | Projected 8% Increase |
| 209 Disability Insurance | 696 | 718 | 718 | 720 | support at .82% salary |
| 212 Employer Medicare Liability | 2,286 | 2,883 | 2,891 | 3,354 | 1.45% of Gross Salary |
| 355 Travel | 21,867 | 20,000 | 20,000 | 25,000 | Includes Homebound |
| 499 Other Supplies & Materials | 25,818 | 56,000 | 50,000 | 20,000 | Toners, Protocols & Technology Mat's |
| 524 Staff Development | 16,284 | 25,000 | 28,000 | 25,000 | |
| 599 Other Charges | 2,187 | 6,250 | 5,500 | 6,550 | Document shredding, Marvel Clinic, Maint for audio trainers, repair for parts for CDC classrooms |
| Total Special Education | \$ 283,354 | \$ 364,921 | \$ 359,331 | \$ 369,814 | |
| 72230 Vocational Education Program | | | | | |
| 105 Supervisor/Director | 35,400 | 35,844 | 36,062 | 36,198 | 1 employee |
| 189 Other Salaries & Wages (Bus Driver) | 1,257 | - | - | - | |
| 201 Social Security | 2,181 | 2,222 | 2,236 | 2,244 | 6.2% of Gross Salary |
| 204 State Retirement | 4,651 | 4,739 | 4,767 | 4,785 | 8.88% Cert / 13.22% Classified |
| 207 Medical Insurance | 5,608 | 6,200 | 6,042 | 6,691 | Projected 8% Increase |

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| Account/Account Description No. | 2011-2012 Actual | 2012-2013 Amended Budget | 2012-2013 Estimated | 2013-2014 Budget | FURTHER EXPLANATION |
|------------------------------------|---------------------|-----------------------------|------------------------|---------------------|----------------------------------------------------------------------------------------------|
| 209 Disability Insurance | 304 | 294 | 296 | 297 | support at .82% salary |
| 212 Employer Medicare Liability | 528 | 520 | 523 | 525 | 1.45% of Gross Salary |
| 336 Maintenance & Repair | 558 | 3,000 | 2,000 | 3,000 | |
| 355 Travel | 870 | 2,458 | 2,400 | 3,000 | |
| 399 Other Contracted Service | 1,861 | 5,580 | 5,580 | 5,580 | Copier Repair Contract, Health Student Drug Testing |
| 524 Staff Development | 2,019 | 3,542 | 3,932 | 4,000 | Workshops & competitions |
| 790 Other Equipment | 6,355 | 2,000 | 2,000 | - | |
| Total Vocational Education | \$ 61,592 | \$ 66,399 | \$ 65,838 | \$ 66,320 | |
| 7260 Adult Program | | | | | |
| 105 Supervisor/Director | \$ 57,962 | \$ 59,285 | \$ 59,285 | \$ - | |
| 189 Other Salaries/Wages | 25,641 | 26,187 | 26,187 | - | |
| 201 Social Security | 5,183 | 5,298 | 5,298 | - | |
| 204 State Retirement | 8,614 | 8,728 | 8,728 | - | |
| 207 Medical Insurance | 10,316 | 11,648 | 11,648 | - | |
| 209 Disability Insurance | 210 | 215 | 215 | - | |
| 212 Employer Medicare Liability | 1,212 | 1,239 | 1,239 | - | |
| 499 Other Supplies and Materials | - | 85 | 85 | - | |
| 524 Staff Development | 1,436 | 2,180 | 2,180 | - | |
| 599 Other Charges | 2,784 | 2,500 | 2,500 | - | |
| Total Adult Education | \$ 113,358 | \$ 117,365 | \$ 117,365 | \$ - | |
| 72310 Board of Education | | | | | |
| 118 Secretary to the Board | \$ 686 | \$ 1,097 | \$ 850 | \$ 1,097 | Overtime rate *4 hrs per month |
| 191 Board & Committee Members | 31,200 | 31,200 | 31,200 | 31,200 | 8 positions |
| 201 Social Security | 1,493 | 2,002 | 1,987 | 2,002 | 6.2% of Gross Salary |
| 204 Retirement | 90 | 145 | 112 | 145 | 8.88% Cert / 13.22% Classified |
| 212 Employer Medicare Liability | 462 | 468 | 465 | 468 | 1.45% of Gross Salary |
| 299 Other Fringe Benefits | 116,783 | 136,518 | 142,735 | 158,630 | 38 Certified Retiree's Insurance & 3 Support Schools Activity Funds & Cafeteria Plate Counts |
| 305 Audit Services | 18,000 | 18,000 | 18,000 | 18,000 | |

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| Account No. | Account Description | 2011-2012 Actual | 2012-2013 Amended Budget | 2012-2013 Estimated | 2013-2014 Budget | FURTHER EXPLANATION |
|--------------|----------------------------------|-------------------|--------------------------|---------------------|---------------------|-----------------------------------------------------------------------------------|
| 320 | Dues & Memberships | 17,460 | 22,950 | 22,900 | 31,450 | SACS (\$7,250 for 11 schools), TSBA, NCTE, NMSA, ASCD, TSDC, Nat'l Clearing House |
| 331 | Legal Services | 8,930 | 13,000 | 8,000 | 20,000 | |
| 399 | Other Contracted Services | 8,866 | 13,500 | 10,000 | 17,500 | Employee drug testing, technical support, phone repairs, vaccines |
| 499 | Other Supplies & Mat | 2,700 | 3,000 | 3,000 | 3,000 | Report Cards K-5, Permanent Records, Inserts, grade/plan books, board docs |
| 506 | Liability Insurance | 142,370 | 165,910 | 165,910 | 174,206 | 5% increase |
| 508 | Premium on Corporate Bonds | 175 | 175 | 175 | 175 | Dr. Sharber |
| 510 | Trustee's Commission | 300,762 | 300,000 | 305,000 | 305,000 | |
| 513 | Workman's Compensation Insurance | 279,816 | 324,133 | 323,968 | 346,646 | 7% increase |
| 524 | Staff Development | 7,884 | 12,000 | 12,000 | 12,000 | |
| 533 | Criminal Investigation | 8,220 | 10,000 | 10,000 | 10,000 | Fingerprinting new employees & volunteers |
| 599 | Other Charges | 2,993 | 3,500 | 3,500 | 3,500 | Chamber, advertising, misc. charges |
| | Total Board of Education | \$ 948,890 | \$ 1,057,598 | \$ 1,059,802 | \$ 1,135,019 | |
| 72320 | Director of Schools | | | | | |
| 101 | County Official/Adm Office | 110,551 | 113,315 | 113,315 | 113,315 | 1 Employee |
| 103 | Assistants | 78,567 | 80,265 | 80,265 | 80,265 | 1 Employee |
| 117 | CEO Supplement | 1,000 | 1,000 | 1,000 | 1,000 | 1 Employee |
| 162 | Clerical Personnel | 29,189 | 24,250 | 24,250 | 24,012 | 1 Employee |
| 201 | Social Security | 13,131 | 13,547 | 13,567 | 13,553 | 6.2% of Gross Salary |
| 204 | State Retirement | 21,014 | 20,485 | 20,485 | 20,453 | 8.88% Cert / 13.22% Classified |
| 207 | Medical Insurance | 13,659 | 20,009 | 19,121 | 19,337 | Projected 8% Increase |
| 209 | Disability Insurance | 1,123 | 1,125 | 1,128 | 1,126 | support at .82% salary |
| 212 | Employer Medicare Liability | 3,098 | 3,168 | 3,173 | 3,170 | 1.45% of Gross Salary |
| 307 | Communication | 69,070 | 80,745 | 80,000 | 87,095 | \$6,350 School Allocations, Reg & Cell Lines, school phones |
| 320 | Dues & Memberships | 2,376 | 3,500 | 3,000 | 3,500 | TOSS & TSBA |
| 336 | Maintenance & Repair | 753 | 4,500 | 2,500 | 4,000 | |
| 348 | Postal Charges | 5,768 | 8,206 | 8,750 | 11,000 | Stamps & Postage |
| 355 | Travel | 187 | 500 | 500 | 500 | |

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| Account Description | 2011-2012 Actual | 2012-2013 Amended Budget | 2012-2013 Estimated | 2013-2014 Budget | FURTHER EXPLANATION |
|----------------------------------------|---------------------|--------------------------|---------------------|---------------------|----------------------------------------------------|
| 399 Other Contracted Service | | 3,500 | | 3,500 | MTR/Danka |
| 435 Office Supplies | 6,846 | 10,000 | 10,000 | 10,000 | Letterhead/Envelopes/CO Office Supplies |
| 499 Other Supplies | 960 | 1,000 | 500 | 1,000 | SWIS Subscription |
| 524 Staff Development | 2,569 | 4,000 | 2,000 | 4,000 | |
| 599 Other Charges | 5,314 | 6,500 | 3,500 | 6,500 | Bid Expenses, Job Postings, Misc Needs & Job Fairs |
| 701 Administration Equipment | | 4,000 | 1,500 | 4,000 | |
| Total Director of Schools | \$ 365,175 | \$ 403,615 | \$ 388,554 | \$ 411,325 | |
| 72410 Office of the Principal | | | | | |
| 104 Principal(s) | \$ 725,091 | \$ 752,802 | \$ 752,802 | \$ 756,853 | 11 Employees |
| 117 Career Ladder Program | 20,000 | 20,500 | 20,500 | 20,000 | 14 Employees |
| 139 Assistant Principals | 500,354 | 514,391 | 510,891 | 511,060 | 8 FT & 2 PT Employees |
| 161 Secretary(s) | 345,147 | 354,461 | 354,461 | 356,629 | 17 Bookkeepers & Secretaries |
| 189 Other Salaries and Wages | 44,592 | 46,122 | 46,122 | 46,522 | 3 Office Aides |
| 195 Substitute Teacher (certified) | 3,580 | 2,000 | 1,500 | 1,500 | \$60 per day |
| 198 Substitute Teacher (non-certified) | 1,757 | 1,750 | 1,750 | 1,750 | \$55 per day |
| 201 Social Security | 98,266 | 104,906 | 104,658 | 105,047 | 6.2% of Gross Salary |
| 204 State Retirement | 163,923 | 167,304 | 166,993 | 167,663 | 8.88% Cert / 13.22% Classified |
| 207 Medical Insurance | 234,757 | 252,890 | 235,467 | 254,125 | Projected 8% Increase |
| 209 Disability Insurance | 3,171 | 3,285 | 3,285 | 3,306 | support at 82% salary |
| 212 Employer Medicare Liability | 23,033 | 24,534 | 24,476 | 24,568 | 1.45% of Gross Salary |
| 499 Other Supplies & Materials | 394 | 10,000 | 10,000 | - | |
| Total Office of the Principal | \$ 2,164,065 | \$ 2,254,945 | \$ 2,232,905 | \$ 2,249,023 | |
| 72520 Human Resources | | | | | |
| 162 Clerical Personnel | \$ 67,818 | \$ 69,224 | \$ 69,224 | \$ 69,486 | 2 employees |
| 201 Social Security | 4,205 | 4,292 | 4,292 | 4,308 | 6.2% of Gross Salary |
| 204 State Retirement | 8,910 | 9,151 | 9,151 | 9,186 | 8.88% Cert / 13.22% Classified |
| 207 Medical Insurance | 11,254 | 11,857 | 11,857 | 12,782 | Projected 8% Increase |
| 209 Disability Insurance | 553 | 568 | 568 | 570 | support at 82% salary |
| 212 Employer Medicare Liability | 983 | 1,004 | 1,004 | 1,008 | 1.45% of Gross Salary |

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| Account Description No. | 2011-2012 Actual | 2012-2013 Amended Budget | 2012-2013 Estimated | 2013-2014 Budget | FURTHER EXPLANATION |
|-------------------------------------|---------------------|-----------------------------|------------------------|---------------------|--------------------------------------------------------|
| 399 Other Contracted Services | 5,820 | 11,000 | 5,000 | 10,000 | Lease and Copier coverage, Pre-employment Drug Testing |
| 499 Other Supplies and Materials | 70 | | | | |
| 524 Staff Development | 1,496 | 2,000 | 1,800 | 2,500 | Registrations/travel exp. For meetings |
| 701 Administration Equipment | 3,146 | 2,915 | 1,000 | 3,000 | |
| Total Human Resources | \$ 104,255 | \$ 112,011 | \$ 103,896 | \$ 112,840 | |
| 72610 Operation of the Plant | | | | | |
| 160 Guards | \$ 24,492 | \$ 25,584 | \$ 25,584 | \$ 26,100 | 1 Employee |
| 166 Custodial Personnel | 855,915 | 885,029 | 861,772 | 902,204 | 36 F/T & 8 P/T employees |
| 189 Other Salaries & Wages | 88,691 | 102,857 | 102,570 | 101,825 | 2.25 F/T employee |
| 198 Substitutes (non-certified) | 2,648 | 21,000 | 21,000 | 7,500 | \$55 per day |
| 201 Social Security | 58,670 | 64,156 | 62,677 | 64,333 | 6.2% of Gross Salary |
| 204 State Retirement | 118,530 | 136,136 | 133,644 | 136,183 | 8.88% Cert / 13.22% Classified |
| 207 Medical Insurance | 178,291 | 191,903 | 191,903 | 208,494 | Projected 8% Increase |
| 209 Disability Insurance | 6,793 | 8,444 | 8,117 | 8,447 | support at 82% salary |
| 210 Unemployment Compensation | 1,657 | 5,000 | 1,000 | 5,000 | As Needed |
| 212 Employer Medicare Liability | 13,721 | 15,004 | 14,658 | 15,046 | 1.45% of Gross Salary |
| 359 Disposal Fees | 32,721 | 110,000 | 101,950 | 42,000 | |
| 399 Other Contracted Service | 151,200 | 201,600 | 201,600 | 201,600 | Energy Education |
| 410 Custodial Supplies | 198,980 | 190,000 | 190,000 | 200,000 | 5% increase on projected actuals |
| 415 Electricity | 1,221,301 | 1,313,910 | 1,300,000 | 1,313,910 | Budgeted Same as Prior Yr |
| 434 Natural Gas | 93,123 | 95,000 | 85,000 | 95,000 | Budgeted Same as Prior Yr |
| 454 Water & Sewer | 115,557 | 145,000 | 145,000 | 145,000 | Budgeted Same as Prior Yr |
| 499 Other Supplies & Materials | 6,650 | 6,650 | 6,650 | 6,650 | Energy Education |
| 501 Boiler Insurance | 9,392 | 10,607 | 10,607 | 11,137 | 5% increase |
| 502 Building & Contents Insurance | 183,094 | 199,331 | 196,121 | 209,298 | 5% increase |
| 524 In-Service Staff Development | 3,149 | 3,500 | 2,000 | 3,500 | Energy Education |
| 599 Other Charges | 943 | 1,300 | 1,310 | 1,100 | |
| 720 Plant Operation Equipment | 10,902 | 18,000 | 8,000 | 20,000 | Buffers, mowers, etc. |
| Total Operation of Plant | \$ 3,376,420 | \$ 3,750,011 | \$ 3,671,165 | \$ 3,724,327 | |
| 72620 Maintenance of Plant | | | | | |

Franklin County, TN
General Purpose School Fund # 141

6383

FY 2013-2014 BUDGET DOCUMENT

| Account No. | Account Description | 2011-2012 Actual | 2012-2013 Amended Budget | 2012-2013 Estimated | 2013-2014 Budget | FURTHER EXPLANATION |
|--------------|-----------------------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------------------------------------------------------|
| 105 | Supervisor/Director | \$ 58,005 | \$ 62,484 | \$ 62,484 | \$ 62,484 | 1 Employee |
| 167 | Maintenance Personnel | 480,549 | 494,702 | 461,107 | 499,179 | 16 Employees |
| 189 | Other Salaries & Wages | 9,561 | 14,000 | 9,232 | 6,074 | 1 employee -- 1 hr./day & athletic fields upkeep |
| 201 | Social Security | 32,351 | 35,414 | 33,035 | 35,200 | 6.2% of Gross Salary |
| 204 | State Retirement | 69,606 | 73,660 | 69,219 | 74,252 | 8.88% Cert / 13.22% Classified |
| 207 | Medical Insurance | 84,838 | 84,909 | 80,621 | 86,143 | Projected 8% Increase |
| 209 | Disability Insurance | 4,368 | 4,569 | 4,369 | 4,606 | support at .82% salary |
| 212 | Employer Medicare Liability | 7,566 | 8,282 | 7,726 | 8,232 | 1.45% of Gross Salary |
| 307 | Communication | 1,167 | 1,600 | 800 | 1,350 | Cellular Phones & internet line @ FCHS |
| 329 | Laundry Service | 8,328 | 12,000 | 8,200 | 9,200 | Uniforms & Rug Rentals |
| 335 | Maint & Repair Service Building | 363,028 | 505,000 | 465,000 | 505,000 | |
| 336 | Maint & Repair Service Equipment | 11,124 | 17,200 | 8,500 | 13,500 | |
| 338 | Maint & Repair Service Vehicle | 10,953 | 12,000 | 13,000 | 15,000 | |
| 399 | Other Contracted Services | 41,501 | 75,000 | 62,500 | 74,000 | Pest Control, Fire Ext, Bleachers, Elevators, Cranes, Lock/Key & Security |
| 425 | Gasoline | 35,809 | 41,000 | 37,800 | 41,200 | |
| 499 | Other Supplies & Materials | 1,980 | 1,750 | 1,000 | 1,750 | Walmart, Herald Chronicle |
| 524 | Staff Development | - | 1,500 | - | 1,500 | Maintenance Training |
| 599 | Other Charges | - | 500 | - | 500 | |
| 701 | Administration Equipment | 750 | 1,000 | 750 | 3,000 | |
| 717 | Maintenance Equipment | 9,733 | 15,000 | - | 15,000 | |
| | Total Maintenance of Plant | \$ 1,231,217 | \$ 1,461,570 | \$ 1,325,343 | \$ 1,457,169 | |
| 72710 | Transportation | | | | | |
| 105 | Supervisor/Director | \$ 60,094 | \$ 61,395 | \$ 61,395 | \$ 61,395 | 75% of Transportation Director |
| 146 | Bus Drivers | 167,035 | 178,500 | 178,499 | 177,150 | 10 County Bus Drivers & Summer School |
| 189 | Other Salaries & Wages | 6,277 | 19,328 | 19,328 | 21,096 | 1 position |
| 198 | Substitute (non-certified) | 8,688 | 8,500 | 10,000 | 10,000 | \$55 per day |
| 201 | Social Security | 14,522 | 16,422 | 16,692 | 16,718 | 6.2% of Gross Salary |
| 204 | State Retirement | 28,226 | 31,426 | 31,605 | 31,660 | 8.88% Cert / 13.22% Classified |
| 207 | Medical Insurance | 45,530 | 51,629 | 51,392 | 58,200 | Projected 8% Increase |
| 209 | Disability Insurance | 1,289 | 1,611 | 1,622 | 1,626 | support at .82% salary |

| Account No. | Account Description | 2011-2012 Actual | 2012-2013 Amended Budget | 2012-2013 Estimated | 2013-2014 Budget | FURTHER EXPLANATION |
|--------------|--------------------------------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------------------------------------------------------------------------------------------------|
| 212 | Employer Medicare Liability | 3,400 | 3,841 | 3,904 | 3,910 | 1.45% of Gross Salary |
| 307 | Communication | 2,571 | 3,000 | 2,000 | 3,000 | Cellular Phones Bus Drivers & Director |
| 315 | Contracts with Vehicle Owners | 1,337,593 | 1,485,038 | 1,485,038 | 1,485,717 | No raise; mileage added to 3 routes |
| 315 | Fuel Supplement | 161,482 | 154,305 | 25,000 | 32,085 | Based on Average \$4 per gallon |
| 338 | Maint & Repair Service-Vehicle | 95,248 | 110,000 | 110,000 | 110,000 | Maint & Repairs to County owned Buses |
| 355 | Travel | 7 | 25 | 25 | 25 | |
| 399 | Other Contracted Services | 8,881 | 19,116 | 19,116 | 15,000 | Pre-Employment Testing, Random Drug/Alcohol tests, Post Accident, CDL Physicals, Fire Extinguishers, STC Bus Driver |
| 425 | Gasoline | 70,936 | 100,967 | 83,250 | 90,000 | Fuel for County Buses/Director |
| 450 | Tires & Tubes | 19,066 | 20,000 | 20,000 | 20,000 | |
| 499 | Other Supplies & Materials | 208 | 500 | 250 | 2,000 | School Bus Forms & Copier Machine Supplies |
| 511 | Vehicle Insurance (contracted bus drivers) | 21,600 | 21,600 | 21,600 | 21,600 | Insurance for contracted buses 5% increase |
| 524 | Staff Development | 1,003 | 2,250 | 2,000 | 2,250 | ASMS/TAPT/State Training, Bus Drivers Training |
| 599 | Other Charges | 3,115 | 2,500 | 250 | 500 | Tags & Inspections |
| 701 | Administration Equipment | - | 250 | - | 250 | Toner |
| 729 | Transportation Equipment | 147,773 | 193,600 | 193,600 | 181,000 | Special Ed Bus |
| | Total Transportation | \$ 2,204,544 | \$ 2,485,803 | \$ 2,336,565 | \$ 2,345,181 | |
| 72810 | Central and Other | | | | | |
| 105 | Supervisor/Director | \$ 83,269 | \$ 85,347 | \$ 85,347 | \$ 85,347 | 1 Employee |
| 162 | Clerical Personnel | 35,538 | 36,073 | 36,073 | 36,198 | 1 Employee |
| 189 | Other Salaries & Wages | 207,766 | 224,286 | 223,752 | 225,020 | 6 Employees |
| 201 | Social Security | 19,008 | 21,434 | 21,401 | 21,487 | 6.2% of Gross Salary |
| 204 | State Retirement | 42,907 | 45,702 | 45,632 | 45,816 | 8.88% Cert / 13.22% Classified |
| 207 | Medical Insurance | 39,290 | 42,078 | 40,811 | 46,357 | Projected 8% Increase |
| 209 | Disability Insurance | 2,554 | 2,835 | 2,830 | 2,842 | support at .82% salary |
| 212 | Employer Medicare Liability | 4,446 | 5,013 | 5,005 | 5,025 | 1.45% of Gross Salary |
| 317 | Data Processing | 11,561 | 11,561 | 11,561 | 11,561 | County Software agreement |

Franklin County, TN
 General Purpose School Fund # 141
 6383
 FY 2013-2014 BUDGET DOCUMENT

| Account Description No. | 2011-2012 Actual | 2012-2013 Amended Budget | 2012-2013 Estimated | 2013-2014 Budget | FURTHER EXPLANATION |
|-----------------------------------------------------------------------------------------------------------|----------------------|-----------------------------|------------------------|----------------------|------------------------------------------------------------|
| 355 Travel | 3,097 | 4,500 | 3,500 | 7,500 | Technology Travel in County gasoline |
| 399 Other Contracted Services | - | 44,419 | 44,419 | | |
| 499 Other Supplies and Materials | 24,372 | 11,500 | 10,000 | 58,739 | |
| 524 Staff Development | 5,202 | 8,000 | 9,000 | 10,000 | |
| 790 Other Equipment | 151,243 | 80,000 | 80,000 | 23,000 | Update Fixed Assets Computers; Non-Instructional Equipment |
| Total Central & Other | \$ 630,253 | \$ 622,748 | \$ 619,331 | \$ 578,892 | |
| Total Support Services | \$ 14,248,021 | \$ 15,800,704 | \$ 15,317,408 | \$ 15,469,695 | |
| Non Instructional Services | | | | | |
| Community Services (ESP, Campora, Workforce, 73300 Meth Free Grant, Coordinated School Health) | | | | | |
| 105 Supervisor | \$ 116,497 | \$ 116,654 | \$ 116,654 | \$ 33,536 | |
| 116 Teachers | 51,251 | 52,532 | 52,532 | - | |
| 189 Other Salaries & Wages | 272,336 | 327,507 | 327,507 | 200,000 | |
| 201 Social Security | 26,954 | 30,319 | 30,319 | 14,479 | |
| 204 State Retirement | 37,672 | 40,881 | 40,881 | 12,246 | |
| 207 Medical Insurance | 24,020 | 34,262 | 34,262 | 400 | |
| 209 Disability Insurance | 916 | 953 | 953 | 233 | |
| 212 Employer/Medicare Liability | 6,304 | 7,089 | 7,089 | 3,386 | |
| 307 Communication | 708 | 750 | 750 | 300 | |
| 355 Travel | 3,758 | 32,104 | 32,104 | 500 | |
| 399 Other Contracted Services | 61,843 | 53,695 | 53,695 | 1,000 | |
| 422 Food Supplies | 10,768 | 12,100 | 12,100 | 12,100 | |
| 499 Other Supplies & Materials | 101,843 | 95,775 | 95,775 | 16,100 | |
| 524 Staff Development | 25,069 | 8,722 | 8,722 | 1,000 | |
| 599 Other Charges | 102,455 | 108,960 | 108,960 | 9,900 | |
| 790 Other Equipment | 908 | - | - | - | |

| Account Description No. | 2011-2012 Actual | 2012-2013 Amended Budget | 2012-2013 Estimated | 2013-2014 Budget | FURTHER EXPLANATION |
|------------------------------------------------------------|---------------------|-----------------------------|------------------------|---------------------|--------------------------------|
| Total Community Services | \$ 843,302 | \$ 922,303 | \$ 922,303 | \$ 305,180 | |
| 73400 Early Childhood Education (Preschool Program) | | | | | |
| 105 Supervisor | 33,682 | 34,418 | 34,418 | 34,418 | 0.5 Employees |
| 116 Teachers | 535,945 | 553,331 | 553,331 | 553,331 | 12 Employees |
| 163 Aides | 303,293 | 312,061 | 312,061 | 329,878 | 22 Employees |
| 189 Other Salaries & Wages | 15,911 | 16,245 | 16,245 | 16,245 | 50% employee |
| 195 Substitute (certified) | 1,050 | 1,000 | 1,000 | 1,000 | |
| 198 Substitute (non-certified) | 4,535 | 4,200 | 4,200 | 4,200 | |
| 201 Social Security | 52,824 | 56,795 | 56,795 | 57,900 | 6.2% of Gross Salary |
| 204 State Retirement | 93,285 | 95,488 | 95,488 | 97,829 | 8.88% Cert / 13.22% Classified |
| 207 Medical Insurance | 154,861 | 162,914 | 162,914 | 166,247 | Projected 8% Increase |
| 209 Disability Insurance | 2,546 | 2,692 | 2,692 | 2,838 | support at 82% salary |
| 212 Employer Medicare Liability | 12,366 | 13,283 | 13,283 | 13,541 | 1.45% of Gross Salary |
| 355 Travel | 853 | 5,000 | 5,000 | 5,000 | |
| 399 Other Contracted Services | 1,896 | 4,800 | 4,800 | 5,000 | |
| 499 Other Supplies & Materials | 79,724 | 50,602 | 50,602 | 48,401 | |
| 524 Staff Development | 14,710 | 13,000 | 13,000 | 15,000 | |
| 599 Other Charges | 370 | 1,024 | 1,024 | 1,024 | |
| 790 Other Equipment | 14,997 | 12,000 | 12,000 | 12,000 | |
| Total Early Childhood Education | \$ 1,322,848 | \$ 1,338,853 | \$ 1,338,853 | \$ 1,362,852 | |
| Total Non Instructional Services | \$ 2,166,150 | \$ 2,261,156 | \$ 2,261,156 | \$ 1,668,033 | |
| Capital Outlay | | | | | |
| 76100 Regular Capital Outlay | | | | | |
| 304 Architects | 49,618 | 2,500 | 2,500 | - | |
| 308 Consultants | 15,000 | 8,100 | 8,100 | - | |
| 399 Other Contracted Services | - | - | - | - | |
| 706 Building Construction | - | 167,932 | 167,932 | - | |
| 799 Other Capital Outlay | - | 664,900 | 598,000 | 100,000 | |

Franklin County, TN
 General Purpose School Fund # 141
 Fund #141
 6383
 FY 2013-2014 BUDGET DOCUMENT

| Account Description No. | 2011-2012 Actual | 2012-2013 Amended Budget | 2012-2013 Estimated | 2013-2014 Budget | FURTHER EXPLANATION |
|------------------------------------------|---------------------|-----------------------------|------------------------|---------------------|-------------------------------------------------------------|
| Total Capital Outlay | \$ 64,618 | \$ 843,432 | \$ 776,532 | \$ 100,000 | |
| 82130 Principal on Debt | | | | | |
| 602 Principal on Notes | \$ 25,000 | \$ - | \$ - | \$ - | |
| 610 Principal on Capital Leases | 194,773 | 199,393 | 199,393 | 204,186 | Principal on Excel Lighting |
| Total Education Principal on Debt | \$ 219,773 | \$ 199,393 | \$ 199,393 | \$ 204,186 | |
| 82230 Interest on Debt | | | | | |
| 604 Interest on Notes | \$ 578 | \$ - | \$ - | \$ - | |
| 611 Interest on Capital Leases | 33,800 | 29,181 | 29,181 | 24,388 | Interest on Excel Lighting |
| Total Education Interest on Debt | \$ 34,378 | \$ 29,181 | \$ 29,181 | \$ 24,388 | |
| 82330 Other Debt Services | | | | | |
| 620 Contribution to Primary Government | \$ 760,000 | \$ 510,000 | \$ 510,000 | \$ 510,000 | Educ Debt \$250K FCHS, \$260K Bond 3M(2nd of 4 yrs \$1M) |
| Total Debt Service | \$ 760,000 | \$ 510,000 | \$ 510,000 | \$ 510,000 | |
| Total Expenditures | \$ 41,979,293 | \$ 45,323,865 | \$ 44,118,783 | \$ 44,044,692 | |
| 99000 OTHER USES | | | | | |
| 99100 Transfers Out | | | | | |
| 590 Transfer to Other Funds | \$ 158,534 | \$ 202,094 | \$ 202,094 | \$ - | |
| Total Other Uses | \$ 158,534 | \$ 202,094 | \$ 202,094 | \$ - | |

| Franklin County, TN General Purpose School Fund # 141 | | 6383 | | | | FY 2013-2014 BUDGET DOCUMENT | |
|----------------------------------------------------------|---------------------|-----------------------------|------------------------|---------------------|---------------------|------------------------------|--|
| Account Description No. | 2011-2012 Actual | 2012-2013 Amended Budget | 2012-2013 Estimated | 2013-2014 Budget | FURTHER EXPLANATION | | |
| Total Expenditures and Other Uses | \$ 42,137,827 | \$ 45,525,959 | \$ 44,320,877 | \$ 44,044,692 | | | |
| Over (Under) Estimated Expend. & Other Uses | \$ 73,771 | \$ (2,633,674) | \$ (1,437,873) | \$ (2,239,104) | | | |
| Estimated Beginning Fund Balance July 1 | \$ 6,635,642 | \$ 6,818,081 | \$ 6,818,081 | \$ 4,046,185 | | | |
| Adjustment for Encumbrances | \$ 108,668 | \$ 11,426 | \$ 11,426 | | | | |
| Audit Adjustments | \$ - | \$ (990) | \$ (990) | | | | |
| Restricted for Education 34555 | \$ (327,717) | \$ (294,500) | \$ (294,500) | | | | |
| Restricted for Instruction 34560 | \$ (8,955) | \$ (6,944) | \$ (6,944) | | | | |
| Committed for Education 34656 (Includes OPEB) | \$ (522,570) | \$ (1,043,016) | \$ (1,043,016) | \$ (210,000) | | | |
| Estimated Ending Fund Balance June 30 | \$ 5,858,839 | \$ 2,850,384 | \$ 4,046,185 | \$ 1,597,081 | | | |

Franklin County, TN
 Centralized School Cafeteria Fund # 143
 FY 2013-2014 BUDGET DOCUMENT

| Fund # 143 | Account Description | 2011-2012 Actual | 2012-2013 Amended Budget | 2012-2013 Estimated | 2013-2014 Budget | FURTHER EXPLANATION |
|------------------------------------------------|----------------------------------------------------|---------------------|--------------------------|---------------------|---------------------|--------------------------------|
| Estimated Revenues | | | | | | |
| OPERATION OF NON INSTRUCTIONAL SERVICES | | | | | | |
| Food Service Revenue | | | | | | |
| 43521 | LUNCH PAYMENTS STUDENTS | \$ 664,120 | \$ 636,138 | \$ 606,267 | \$ 613,198 | |
| 43522 | LUNCH PAYMENTS ADULTS | 65,285 | 64,796 | 52,495 | 58,347 | |
| 43523 | INCOME FROM BREAKFAST | 70,401 | 59,400 | 63,170 | 63,892 | |
| 43524 | SPECIAL MILK SALES | - | - | - | - | |
| 43525 | A LA CARTE SALES | 463,505 | 461,377 | 518,936 | 524,866 | |
| 44110 | INTEREST | 5,870 | 5,500 | 4,000 | 5,500 | |
| 44170 | MISCELLANEOUS REFUNDS | 5,099 | - | - | - | |
| 46520 | SCHOOL FOOD SERVICE | 31,242 | 32,754 | 32,080 | 32,754 | |
| 47111 | USDA REIMB LUNCH | 1,466,189 | 1,471,583 | 1,489,650 | 1,517,220 | |
| 47112 | USDA Commodities Reporting | 164,312 | 166,922 | 166,922 | 166,922 | |
| 47113 | USDA REIMB BREAKFAST | 472,799 | 467,100 | 497,465 | 503,151 | |
| 47114 | USDA OTHER (FFV Grant) | 55,481 | - | 13,357 | 13,510 | |
| 47115 | USDA Food Service Equipment | 22,949 | - | - | - | |
| | Total Estimated Revenue & Other Sources | \$ 3,487,252 | \$ 3,365,570 | \$ 3,444,342 | \$ 3,499,360 | |
| Estimated Expenditures | | | | | | |
| 73100 Food Service Expenditures | | | | | | |
| 105 | Supervisor/Director | \$ 61,017 | \$ 62,484 | \$ 63,547 | \$ 60,000 | 1 Employee |
| 162 | Clerical Personnel | 31,056 | 28,893 | 28,947 | 29,848 | 1 Employee |
| 165 | Cafeteria Personnel | 849,652 | 910,000 | 816,481 | 910,000 | |
| 189 | Other Salaries & Wages (Subs) | 22,086 | 22,000 | 22,349 | 23,000 | |
| 196 | In-Service Training (Perfect Attend Incent) | 500 | 1,875 | 1,875 | 1,875 | \$125 per perfect attendance |
| 201 | Social Security | 56,587 | 63,566 | 57,858 | 63,533 | 6.2% of Gross Salary |
| 204 | State Retirement | 111,604 | 132,382 | 120,166 | 122,180 | 8.88% Cert / 13.22% Classified |
| 207 | Medical Insurance | 209,023 | 220,000 | 198,510 | 215,000 | |

| Fund # 143 | | 2011-2012 | 2012-2013 | 2012-2013 | 2012-2013 | 2013-2014 | FURTHER EXPLANATION |
|------------|--------------------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------|-----------------------|
| Account | Account Description | Actual | Amended Budget | Estimated | Budget | | |
| No. | | | | | | | |
| 209 | Disability Insurance | 6,684 | 8,200 | 7,454 | 7,000 | | .82% Classified |
| 210 | Unemployment Compensation | 2,331 | 4,000 | 2,000 | 4,000 | | As Needed |
| 212 | Employer Medicare Liability | 13,360 | 14,866 | 13,531 | 14,858 | | 1.45% of Gross Salary |
| 307 | Communication | 4,349 | 5,000 | 4,000 | 5,000 | | |
| 336 | Maint & Repair Service Equipment | 15,723 | 20,000 | 8,465 | 15,000 | | |
| 355 | Travel | 4,556 | 8,000 | 8,175 | 10,000 | | |
| 359 | Disposal Fees | - | - | - | 42,000 | | |
| 399 | Other Contracted Services | 10,747 | 30,000 | 29,598 | 35,000 | | |
| 421 | Food Preparation Supplies | 1,959 | 10,000 | - | - | | |
| 422 | Food Supplies | 1,293,047 | 1,465,000 | 1,400,987 | 1,681,184 | | |
| 435 | Office supplies | 198 | 3,500 | 2,000 | 3,000 | | |
| 469 | Commodities Reporting | 164,312 | 166,922 | 166,922 | 166,922 | | |
| 499 | Other Supplies & Materials | 82,215 | 50,000 | 45,000 | 45,000 | | |
| 524 | In-Service/Staff Develop | 5,544 | 10,000 | 6,500 | 12,000 | | |
| 599 | Other Charges | 2,643 | 5,000 | 10,650 | 12,000 | | |
| 710 | Food Service Equipment | 147,492 | 70,000 | 19,146 | 62,960 | | |
| | Total Expenditures Food Services | \$ 3,096,685 | \$ 3,311,688 | \$ 3,034,161 | \$ 3,541,360 | | |
| | Excess of Estimated Revenues Over (Under) | | | | | | |
| | Estimated Expenditures | \$ 390,567 | \$ 53,882 | \$ 410,181 | \$ (42,000) | | |
| | Adjsutment for Encumbrances | | | | | | |
| | Estimated Beginning Fund Balance 7/1 | \$ 1,001,967 | \$ 1,392,534 | \$ 1,392,534 | \$ 1,802,715 | | |
| | Estimated Ending Fund Balance 6/30 | \$ 1,392,534 | \$ 1,446,416 | \$ 1,802,715 | \$ 1,760,714 | | |

Franklin County, TN

FY 2013-2014 BUDGET DOCUMENT

General Debt Service Fund # 151

| Account No. | Account Description | 2011-2012 Actual | 2012-2013 Original BG | 2012-2013 Estimated | 2013-2014 Proposed | |
|----------------------------------------|----------------------------------------------------|---------------------|-----------------------|---------------------|---------------------|------------------------------------------------------------|
| ESTIMATED REVENUES | | | | | | |
| 40000 LOCAL TAXES | | | | | | |
| 40100 County Property Taxes | | | | | | |
| 40110 | Current Property Taxes | 838,243 | 880,133 | 885,833 | 1,200,594 | Represents \$ 0.1423 |
| 40120 | Trustee's Collection - Prior Year | 20,662 | 25,000 | 19,000 | 25,000 | |
| 40125 | Trustee's Collection - Bankruptcy | 534 | 475 | 550 | 475 | |
| 40130 | Clerk & Master Collections - Prior Year | 13,046 | 15,000 | 20,121 | 15,000 | |
| 40140 | Interest and Penalty | 4,472 | 4,600 | 4,100 | 4,600 | |
| 40161 | Payments in Lieu of Taxes - TVA | 414 | 425 | 425 | 425 | |
| 40162 | Payments in Lieu of Taxes - Local Utilities | 2,980 | 4,000 | 3,627 | 4,000 | |
| 40163 | Payments in Lieu of Taxes - Others | 4,399 | 5,000 | 6,175 | 5,000 | |
| 40200 COUNTY LOCAL OPTION TAXES | | | | | | |
| 40250 | Litigation Tax -- General | 87,459 | 90,000 | 90,000 | 90,000 | |
| 40266 | Litigation Tax - Jail or Workhouse | - | - | - | - | |
| 40300 STATUTORY LOCAL TAXES | | | | | | |
| 40320 | Bank Excise Tax | 2,660 | 4,000 | 2,495 | 4,000 | |
| | TOTAL LOCAL TAXES | \$ 974,869 | \$ 1,028,633 | \$ 1,032,326 | \$ 1,349,094 | |
| 41000 LICENSES AND PERMITS | | | | | | |
| 41140 | Cable TV Franchise | 4,131 | 4,200 | 4,187 | 4,200 | |
| | TOTAL LICENSES AND PERMITS | \$ 4,131 | \$ 4,200 | \$ 4,187 | \$ 4,200 | |
| | TOTAL ESTIMATED REVENUES | \$ 979,000 | \$ 1,032,833 | \$ 1,036,513 | \$ 1,353,294 | |
| ESTIMATED OTHER SOURCES | | | | | | |
| 49400 | Refunding Debt Issuance | - | - | 1,782,706 | - | |
| 49410 | Premiums on Debt Issuance | - | - | 48,634 | - | |
| 49500 | Other Loans Issued | - | - | - | - | |
| 49800 | Transfers In | 981,257 | 651,330 | 651,330 | 1,078,309 | Co Gen 400,000+523,309 con Jail Courthouse Fund 155,000 |
| | Total Estimated Other Sources | \$ 981,257 | \$ 651,330 | \$ 2,482,670 | \$ 1,078,309 | |
| | TOTAL ESTIMATED REVENUE & OTHER SOURCES | \$ 1,960,257 | \$ 1,684,163 | \$ 3,519,183 | \$ 2,431,603 | |

| Fund #151 Account No. Account Description | 2011-2012 Actual | 2012-2013 Original BG | 2012-2013 Estimated | 2013-2014 Proposed | |
|-------------------------------------------------|---------------------|--------------------------|------------------------|-----------------------|---------------|
| ESTIMATED EXPENDITURES | | | | | |
| 82100 Principal on Debt | | | | | |
| 82110 General Government | | | | | |
| 601 Principal on Bonds | \$ 1,272,670 | \$ 1,311,400 | \$ 1,353,456 | \$ 1,365,758 | |
| 602 Principal on Notes | 54,786 | 57,542 | 52,692 | 555,335 | Id Board Land |
| 612 Principal on Other Loans | - | - | - | - | |
| 82200 Interest on Debt | | | | | |
| 82210 General Government | | | | | |
| 603 Interest on Bonds | 417,539 | 371,404 | 329,357 | 316,810 | |
| 604 Interest on Notes | 35,302 | 32,546 | 29,888 | 39,085 | Id Board Land |
| 613 Interest on Other Loans | - | - | - | - | |
| 82300 Other Debt Service | | | | | |
| 82310 General Government | | | | | |
| 510 Trustee's Commission | 18,493 | 20,000 | 20,000 | 20,000 | |
| 606 Other Debt Issuance Charges | - | 8,000 | 9,845 | 8,000 | |
| 699 Other Debt Service | 750 | 1,500 | 1,662 | 1,500 | |
| TOTAL GEN. GOV'T DEBT SERVICE | \$ 1,799,540 | \$ 1,802,392 | \$ 1,796,900 | \$ 2,306,488 | |
| 99000 OTHER USES | | | | | |
| 99130 DISCOUNTS ON DEBT ISSUED | | | | | |
| 605 UNDERWRITERS DISCOUNT | \$ - | \$ - | \$ 18,169 | \$ - | |
| 606 Other Debt Issuance Cost | - | - | 2,685 | - | |
| TOTAL DISCOUNTS ON DEBT ISSUED | \$ - | \$ - | \$ 20,854 | \$ - | |
| 99300 PAYMENTS TO REFUNDED ESCROW AGENT | | | | | |
| 699 Other Debt Service | - | - | 1,800,487 | - | |
| TOTAL PAYMENTS TO REFUNDED ESCROW AGENT | \$ - | \$ - | \$ 1,800,487 | \$ - | |

| Fund #151 Account Description No. | 2011-2012 Actual | 2012-2013 Original BG | 2012-2013 Estimated | 2013-2014 Proposed |
|------------------------------------------------------------------|---------------------|--------------------------|------------------------|-------------------------------|
| TOTAL ESTIMATED EXPENDITURES | \$ 1,799,540 | \$ 1,802,392 | \$ 3,618,241 | \$ 2,306,488 |
| Excess of estimated revenues over (under) estimated expenditures | \$ 160,717 | \$ (118,229) | \$ (99,058) | \$ 125,115 |
| ESTIMATED FUND BALANCE JULY 1 | \$ 840,912 | \$ 1,001,629 | \$ 1,001,629 | \$ 902,571 |
| Adjustment for Encumbrances | \$ - | \$ 3,045 | | |
| ESTIMATED ENDING FUND BALANCE JUNE 30 | \$ 1,001,629 | \$ 886,445 | \$ 902,571 | \$ 1,027,687 |
| | | | | Fund Balance Needed \$971,480 |

Franklin County, TN
Education Debt Service Fund # 156

FY 2013-2014 BUDGET DOCUMENT

| Account No. | Account Description | 2011-2012 Actual | 2012-2013 Original BG | 2012-2013 Estimated | 2013-2014 Proposed | |
|-----------------------------------------------|---------------------------------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|
| ESTIMATED REVENUES | | | | | | |
| 40000 LOCAL TAXES | | | | | | |
| 40100 County Property Taxes | | | | | | |
| 40110 | Current Property Taxes | \$ 1,382,259 | \$ 1,762,727 | \$ 1,768,327 | \$ 1,349,086 | Represents \$0.1599 |
| 40120 | Trustee's Collection - Prior Year | 43,488 | 48,200 | 31,200 | 31,384 | |
| 40125 | Trustee's Collection - Bankruptcy | 1,120 | 1,000 | 1,000 | 1,160 | |
| 40130 | Clerk & Master Collections - Prior Year | 21,832 | 26,000 | 39,500 | 33,484 | |
| 40140 | Interest and Penalty | 8,964 | 9,000 | 7,450 | 6,404 | |
| 40161 | Payments in Lieu of Taxes - TVA | 699 | 925 | 925 | 775 | |
| 40162 | Payments in Lieu of Taxes - Local Utilities | 4,909 | 5,403 | 7,153 | 5,535 | |
| 40163 | Payments in Lieu of Taxes - Other (Nissan) | 533,739 | 540,000 | 585,128 | 585,091 | |
| 40200 County Local Option Taxes | | | | | | |
| 40210 | Local Option Sales Tax | 332,252 | 320,000 | 450,000 | 445,000 | |
| 40300 Statutory Local Taxes | | | | | | |
| 40320 | Bank Excise Tax | 4,394 | 7,000 | 5,000 | 5,000 | |
| TOTAL LOCAL TAXES | | \$ 2,333,656 | \$ 2,720,255 | \$ 2,895,683 | \$ 2,462,919 | |
| 41000 LICENSES AND PERMITS | | | | | | |
| 41140 | Cable TV Franchise | 7,278 | 8,823 | 8,027 | 7,626 | |
| TOTAL LICENSES AND PERMITS | | \$ 7,278 | \$ 8,823 | \$ 8,027 | \$ 7,626 | |
| TOTAL ESTIMATED REVENUES | | \$ 2,340,934 | \$ 2,729,078 | \$ 2,903,710 | \$ 2,470,545 | |
| ESTIMATED OTHER SOURCES | | | | | | |
| 48000 OTHER GOVERNMENTS & CITIZENS | | | | | | |
| 48130 | Contributions (Board of Education) | 760,000 | 510,000 | 510,000 | 510,000 | 500K Capital |
| TOTAL OTHER GOVERNMENTS & CITIZENS | | \$ 760,000 | \$ 510,000 | \$ 510,000 | \$ 510,000 | |

| Fund #156 Account Description No. | 2011-2012 Actual | 2012-2013 Original BG | 2012-2013 Estimated | 2013-2014 Proposed | |
|---------------------------------------------------|---------------------|--------------------------|------------------------|-----------------------|----------------------------------|
| 49800 OPERATING TRANSFERS | | | | | |
| 49400 Refunding Debt Issued | \$ 3,495,000 | \$ - | \$ 2,200,995 | \$ - | Refund from School Debt Issuance |
| 49410 Premiums on Debt Issued | 89,324 | - | 60,045 | - | |
| 49500 Other Loans Issued | - | - | - | - | |
| 49800 Transfers In | - | - | - | - | |
| TOTAL OPERATING TRANSFERS | \$ 3,584,324 | \$ - | \$ 2,261,040 | \$ - | |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES | \$ 6,685,258 | \$ 3,239,078 | \$ 5,674,750 | \$ 2,980,545 | |
| ESTIMATED EXPENDITURES | | | | | |
| 82100 Principal on Debt | | | | | |
| 82130 Education | | | | | |
| 601 Principal on Bonds | 2,400,000 | 2,480,000 | 2,480,000 | 2,568,400 | |
| 612 Principal on Other Loans | - | - | - | - | |
| 82200 Interest on Debt | | | | | |
| 82230 Education | | | | | |
| 603 Interest on Bonds | 836,242 | 685,948 | 685,948 | 532,032 | |
| 613 Interest on Other Loans Payable | - | - | - | - | |
| 82300 Other Debt Service | | | | | |
| 82330 Education | | | | | |
| 510 Trustee's Commission | 34,689 | 45,000 | 46,063 | 45,500 | |
| 606 Other Debt Issuance Charges | 23,250 | 10,000 | 12,156 | 10,000 | |
| 699 Other Debt Service | 1,000 | 1,000 | 764 | 1,250 | |
| TOTAL EDUCATION DEBT SERVICE | \$ 3,295,181 | \$ 3,221,948 | \$ 3,224,931 | \$ 3,157,182 | |
| 99100 TRANSFERS OUT | | | | | |
| 510 Transfer to Other Funds | \$ - | \$ - | \$ - | \$ - | |
| TOTAL OPERATING TRANSFERS | \$ - | \$ - | \$ - | \$ - | |
| 99130 DISCOUNTS ON DEBT ISSUED | | | | | |
| 130 Underwriters Discount | 29,708 | - | 22,266 | - | |
| 606 Other Debt Issuance Cost | - | - | 3,315 | - | |
| TOTAL DISCOUNTS ON DEBT ISSUED | \$ 29,708 | \$ - | \$ 25,581 | \$ - | |

| Fund #156 Account No. | Account Description | 2011-2012 Actual | 2012-2013 Original BG | 2012-2013 Estimated | 2013-2014 Proposed |
|--------------------------|---------------------------------------------------------------|---------------------|--------------------------|------------------------|--------------------------------|
| 99300 | PAYMENTS TO REFUNDED DEBT ESCROW AGENT | | | | |
| 699 | Other Debt Service | \$ 3,530,000 | \$ - | \$ 2,222,948 | \$ - |
| | TOTAL PAYMENTS TO REFUNDED DEBT ESCROW AGENT | \$ 3,530,000 | \$ - | \$ 2,222,948 | \$ - |
| | TOTAL ESTIMATED EXPENDITURES | \$ 6,854,889 | \$ 3,221,948 | \$ 5,473,459 | \$ 3,157,182 |
| | EXCESS ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENDITURES | \$ (169,631) | \$ 17,130 | \$ 201,291 | \$ (176,637) |
| | ESTIMATED FUND BALANCE JULY 1 | \$ 2,887,550 | \$ 2,717,919 | \$ 2,717,919 | \$ 2,919,210 |
| | Adjustment for Encumbrances | \$ - | \$ 12,477 | \$ - | \$ - |
| | ESTIMATED ENDING FUND BALANCE JUNE 30 | \$ 2,717,919 | \$ 2,747,526 | \$ 2,919,210 | \$ 2,742,574 |
| | | | | | Fund Balance Needs \$1,611,015 |

Inter-fund Transfers from Fiscal Year 2013

Annual Federal Projects Operating \$100K Transfer Request

\$100,000 from the School General Fund to the School Federal Projects to help with Cash flow issues Board of Education approved May 2012. County Commission approved June 18th, 2012. Transferred from School General Fund, \$100,000, 7/31/12 to School Federal Projects on 6/28/13 Transferred back to School General Fund. See copies attached.

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

\$100,000 was transferred from the School General Fund to the School Federal Projects to help with Cash flow issues. The Board of Education approved May 2012. County Commission approved ne 18th, 2012. Transferred from School General Fund, \$100,000, 10/25/12 to School Federal Projects on 6/28/13 Transferred back to School General Fund. See copies attached.

Account Analysis (Sub Fund Order)
 JULY 01, 2012 Thru JUNE 30, 2013

142 SCHOOL FEDERAL PROJECTS
 11140 CASH WITH TRUSTEE

999 TRANSFERING CASH ACCT

| Fnd-Funct-Obj-Fnd-Centr-Obj | Sub Cost Sub | Transaction | Date | Description | Debit | Credit | Balance |
|--------------------------------------------------|--------------|-------------|------------|-------------------------|------------|------------|------------|
| | Type Number | | | | Amount | Amount | |
| 142-11140- | -999 | | 07/01/2012 | Beginning Balance | | | 0.00 |
| 142-11140- | -999 | CR 7349 | 07/31/2012 | CASH FROM GP | 100,000.00 | 0.00 | 100,000.00 |
| | | | | Month-End Balance | 100,000.00 | 0.00 | 100,000.00 |
| 142-11140- | -999 | | 10/01/2012 | Beginning Balance | | | 100,000.00 |
| 142-11140- | -999 | CR 7505 | 10/25/2012 | CASH FLOW TRANSFER | 100,000.00 | 0.00 | 200,000.00 |
| | | | | Month-End Balance | 100,000.00 | 0.00 | 200,000.00 |
| 142-11140- | -999 | | 05/01/2013 | Beginning Balance | | | 200,000.00 |
| 142-11140- | -999 | CD 42012795 | 06/28/2013 | FRANKLIN CO BOE GENERAL | 0.00 | 200,000.00 | 0.00 |
| | | | | Month-End Balance | 0.00 | 200,000.00 | 0.00 |
| | | | | Ending Balance | 200,000.00 | 200,000.00 | 0.00 |
| Total Beginning Balance For Sub Fund: 142-11140- | | | | | -999- | - | |
| Thru Sub Fund: 142-11140- | | | | | -999- | - | 0.00 |
| Total Ending Balance For Sub Fund: 142-11140- | | | | | -999- | - | |
| Thru Sub Fund: 142-11140- | | | | | -999- | - | 0.00 |

49800 TRANSFERS IN

| | | | | | | | |
|--------------------------------------------------|------|---------|------------|--------------------|-------|------------|-------------|
| 142-49800- | -999 | | 07/01/2012 | Beginning Balance | | | 0.00 |
| 142-49800- | -999 | CR 7349 | 07/31/2012 | CASH FROM GP | 0.00 | 100,000.00 | 100,000.00- |
| | | | | Month-End Balance | 0.00 | 100,000.00 | 100,000.00- |
| 142-49800- | -999 | | 10/01/2012 | Beginning Balance | | | 100,000.00- |
| 142-49800- | -999 | CR 7505 | 10/25/2012 | CASH FLOW TRANSFER | 0.00 | 100,000.00 | 200,000.00- |
| | | | | Month-End Balance | 0.00 | 100,000.00 | 200,000.00- |
| | | | | Ending Balance | 0.00 | 200,000.00 | 200,000.00- |
| Total Beginning Balance For Sub Fund: 142-49800- | | | | | -999- | - | |
| Thru Sub Fund: 142-49800- | | | | | -999- | - | 0.00 |
| Total Ending Balance For Sub Fund: 142-49800- | | | | | -999- | - | |
| Thru Sub Fund: 142-49800- | | | | | -999- | - | 200,000.00- |

99100 TRANSFERS OUT

590 TRANSFERS TO OTHER FUNDS

| | | | | | | | |
|-------------------|--|-------------|------------|-------------------------|------------|------|------------|
| 142-99100-590-999 | | | 06/01/2013 | Beginning Balance | | | 0.00 |
| 142-99100-590-999 | | CD 42012795 | 06/28/2013 | FRANKLIN CO BOE GENERAL | 200,000.00 | 0.00 | 200,000.00 |

Account Analysis (Sub Fund Order)
 JULY 01, 2012 Thru JUNE 30, 2013

142 SCHOOL FEDERAL PROJECTS
 99100 TRANSFERS OUT
 590 TRANSFERS TO OTHER FUNDS
 999 TRANSFERING CASH ACCT

| Fnd-Funct-Obj-Fnd-Centr-Obj | Sub Cost Sub | Transaction | Date | Description | Debit Amount | Credit Amount | Balance |
|-----------------------------|--------------|-------------|------|----------------------------------------------------------|--------------|---------------|------------|
| | | | | Month-End Balance | 200,000.00 | 0.00 | 200,000.00 |
| | | | | Ending Balance | 200,000.00 | 0.00 | 200,000.00 |
| | | | | Total Beginning Balance For Sub Fund: 142-99100-590-999- | - | | |
| | | | | Thru Sub Fund: 142-99100-590-999- | - | | 0.00 |
| | | | | Total Ending Balance For Sub Fund: 142-99100-590-999- | - | | |
| | | | | Thru Sub Fund: 142-99100-590-999- | - | | 200,000.00 |

| | | |
|------------|---------|--------------|
| | | Sub |
| Beginning: | 07 JULY | 2012 142-999 |
| Ending: | 06 JUNE | 2013 142-999 |

* End of Report: FRANKLIN CO FINANCE *

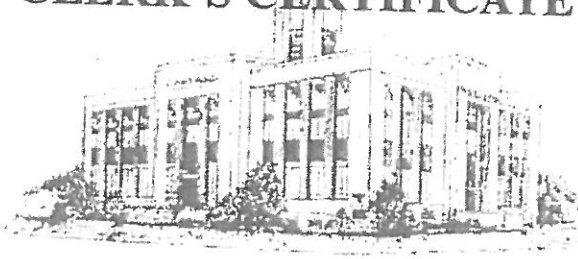
Inter-fund Transfers for Fiscal Year 2014

Please see the CT-0253 forms and Certified Resolutions

Annual Federal Projects Operating \$100K Transfer Request

\$100,000 from the School General Fund to the School Federal Projects to help with Cash flow issues Board of Education approved May 2013. County Commission approved June 17, 2013. Transferred from School General Fund, \$100,000, 7/1/13 to School Federal Projects. See copies attached.

CLERK'S CERTIFICATE



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

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

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




Phillip Custer, County Clerk
of Franklin County, Tennessee

RESOLUTION 8d-0612

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

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

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

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

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

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

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

TRANSFER FROM (Beginning of Year)

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

TRANSFER TO (Beginning of Year)

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

TRANSFER FROM (End of Year)


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

TRANSFER TO (End of Year)

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

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


Eddie Clark, Chairman of the Commission


Richard Stewart, Franklin County Mayor

Attest:

Phillip Custer, County Clerk

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

CLERK'S CERTIFICATE

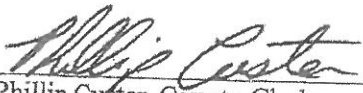


I, Phillip Custer, County Clerk of Franklin County, Tennessee hereby certify that the attached document is a true and correct copy of:

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

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




Phillip Custer, County Clerk
of Franklin County, Tennessee

RESOLUTION 8e-0612

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

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

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

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

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

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

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

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

TRANSFER FROM (Beginning of Year)

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

TRANSFER TO (Beginning of Year)

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


TRANSFER FROM (End of Year)


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


TRANSFER TO (End of Year)

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

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


Eddie Clark, Chairman of the Commission


Richard Stewart, Franklin County Mayor

Attest: 
Phillip Custer, County Clerk

RESOLUTION SPONSORED BY: Clark & Hill

MOTION TO ADOPT Finney SECOND BY Snead

VOICES: AYES 16 NAYS 0 PASS — ABSTAIN —

RESOLUTION: Approved

CLERK'S CERTIFICATE




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

**RESOLUTION 8a-0613 TO AMEND THE GENERAL PURPOSE SCHOOL BUDGET
AND THE FEDERAL PROJECTS BUDGET OF FRANKLIN COUNTY,
TENNESSEE FOR FISCAL YEAR 2013-2014**

This resolution was adopted at a regular session meeting of the Franklin County Board of Commissioners on June 17, 2013 and is recorded on file in my office in Commissioners Minute Book 26. Witness my hand and official seal, at office in Winchester, Tennessee, this the 18th day of June 2013.




Phillip Custer, County Clerk
of Franklin County, Tennessee

RESOLUTION# 8a-0613

**A RESOLUTION TO AMEND THE
GENERAL PURPOSE SCHOOL BUDGET AND THE FEDERAL PROJECTS BUDGET
OF FRANKLIN COUNTY, TENNESSEE
FOR FISCAL YEAR 2013-2014**

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

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

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

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

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

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

TRANSFER FROM (Beginning of Year)

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

TRANSFER TO (Beginning of Year)

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

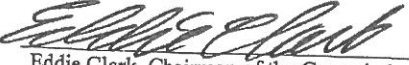
TRANSFER FROM (End of Year)

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

TRANSFER TO (End of Year)

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

BE IT FURTHER RESOLVED that this amendment be effective immediately upon passage for the preceding fiscal year and a copy be sent to the Division of Local Finance for written confirmation of approval preceding the action, for the public welfare demanding it on this the 17TH day of June 2013.


Eddie Clark, Chairman of the Commission


Richard Stewart, Franklin County Mayor

Attest:


Phillip Custer, County Clerk

RESOLUTION SPONSORED BY: Eldridge & Clark

MOTION TO ADOPT Finney SECOND BY Goodman

VOTES: AYES 12 NAYS — PASS — ABSTAIN —

DECLARATION: Approved

County General Fund #101

| Fiscal Year 2013-14 | Revenue | Expenditures | Beginning Balance |
|----------------------------------------|---------------|---------------|-------------------|
| 7/1/13 Estimated Cash Balance | | | \$ 7,185,249 |
| Transfer to Solid Waste | | 150,000 | 7,035,249 |
| July | 692,000 | 1,290,000 | 6,437,249 |
| August | 460,000 | 1,250,000 | 5,647,249 |
| September | 440,000 | 1,254,000 | 4,833,249 |
| October | 1,073,000 | 1,195,000 | 4,711,249 |
| November | 1,162,166 | 1,390,000 | 4,483,415 |
| December | 2,279,000 | 1,190,000 | 5,572,415 |
| January | 1,360,000 | 1,500,000 | 5,432,415 |
| February | 4,130,900 | 1,430,000 | 8,133,315 |
| March | 1,060,000 | 1,330,000 | 7,863,315 |
| April | 1,080,000 | 1,330,000 | 7,613,315 |
| May | 775,000 | 1,131,000 | 7,257,315 |
| June | 920,000 | 975,608 | 7,201,707 |
| Transfer back in from Solid Waste 6/30 | \$ 15,432,066 | \$ 15,265,608 | \$ 7,201,707 |
| 6/30/14 Estimated Cash Balance | \$ 150,000 | | \$ 7,351,707 |

Courthouse Jail Maintenance Fund #112

| Fiscal Year 2013-14 | Revenue | Expenditures | Beginning Balance |
|--------------------------------|------------|--------------|-------------------|
| 7/1/13 Estimated Cash Balance | | | \$ 22,453 |
| July | 12,500 | 130 | 34,823 |
| August | 12,500 | 130 | 47,193 |
| September | 12,500 | 145 | 59,548 |
| October | 12,500 | 145 | 71,903 |
| November | 12,500 | 150 | 84,253 |
| December | 12,500 | 125 | 96,628 |
| January | 12,500 | 125 | 109,003 |
| February | 12,500 | 170 | 121,333 |
| March | 12,500 | 170 | 133,663 |
| April | 12,500 | 145 | 146,018 |
| May | 12,500 | 155,150 | 3,368 |
| June | 12,500 | 145 | 15,723 |
| | \$ 150,000 | \$ 156,730 | \$ 15,723 |
| 6/30/14 Estimated Cash Balance | | | \$ 15,723 |

Cash Flow Analysis 13.14

Library Fund #115

| Fiscal Year 2013-14 | Revenue | Expenditures | Beginning Balance |
|--------------------------------|------------|--------------|-------------------|
| 7/1/13 Estimated Cash Balance | | | \$ 220,559 |
| July | 6,900 | 45,000 | 182,459 |
| August | 6,100 | 21,000 | 167,559 |
| September | 8,000 | 73,000 | 102,559 |
| October | 25,000 | 21,000 | 106,559 |
| November | 24,000 | 21,000 | 109,559 |
| December | 86,000 | 21,000 | 174,559 |
| January | 27,000 | 32,000 | 169,559 |
| February | 113,000 | 22,000 | 260,559 |
| March | 20,000 | 24,000 | 256,559 |
| April | 12,000 | 22,000 | 246,559 |
| May | 5,900 | 17,000 | 235,459 |
| June | 8,000 | 24,000 | 219,459 |
| | \$ 341,900 | \$ 343,000 | \$ 219,459 |
| 6/30/14 Estimated Cash Balance | | | \$ 219,459 |

Solid Waste Fund #116

| Fiscal Year 2013-14 | Revenue | Expenditures | Beginning Balance |
|---------------------------------|--------------|--------------|-------------------|
| 7/1/13 Estimated Cash Balance | | | \$ 284,551 |
| Transfer in from County General | \$ 150,000 | | 434,551 |
| July | 33,000 | 107,500 | 360,051 |
| August | 29,000 | 145,000 | 244,051 |
| September | 30,000 | 145,000 | 129,051 |
| October | 83,000 | 112,000 | 100,051 |
| November | 163,000 | 115,000 | 148,051 |
| December | 280,000 | 115,000 | 313,051 |
| January | 104,000 | 115,000 | 302,051 |
| February | 385,000 | 120,000 | 567,051 |
| March | 85,000 | 120,000 | 532,051 |
| April | 30,000 | 120,000 | 442,051 |
| May | 36,500 | 112,000 | 366,551 |
| June | 41,000 | 115,000 | 292,551 |
| | \$ 1,299,500 | \$ 1,441,500 | \$ 292,551 |
| Transfer back to County General | | \$ 150,000 | |
| 6/30/14 Estimated Cash Balance | | | \$ 142,551 |

Local Purpose (Rural Fire) Fund #120

| Fiscal Year 2013-14 | Revenue | Expenditures | Beginning Balance |
|--------------------------------|------------|--------------|-------------------|
| 7/1/13 Estimated Cash Balance | | | \$ 69,545 |
| July | 21,000 | 230 | 90,315 |
| August | 24,000 | 245 | 114,070 |
| September | 17,000 | 180 | 130,890 |
| October | 40,000 | 44,000 | 126,890 |
| November | 36,000 | 575 | 162,315 |
| December | 113,000 | 2,800 | 272,515 |
| January | 35,000 | 182,000 | 125,515 |
| February | 150,000 | 4,500 | 271,015 |
| March | 21,000 | 400 | 291,615 |
| April | 14,000 | 180,000 | 125,615 |
| May | 13,000 | 140 | 138,475 |
| June | 14,000 | 90,000 | 62,475 |
| | \$ 498,000 | \$ 505,070 | \$ 62,475 |
| 6/30/14 Estimated Cash Balance | | | \$ 62,475 |

Cash Flow Analysis 13.14

Drug Fund #122

| Fiscal Year 2013-14 | Revenue | Expenditures | Beginning Balance |
|--------------------------------|-----------|--------------|-------------------|
| 7/1/13 Estimated Cash Balance | | | \$ 43,688 |
| July | 7,000 | 1,000 | 49,688 |
| August | 250 | 10,000 | 39,938 |
| September | 4,000 | 200 | 43,738 |
| October | 450 | 9,500 | 34,688 |
| November | 5,000 | 7,000 | 32,688 |
| December | 3,000 | 2,000 | 33,688 |
| January | 3,000 | 5,000 | 31,688 |
| February | 5,000 | 20,000 | 16,688 |
| March | 4,000 | 2,000 | 18,688 |
| April | 400 | 3,000 | 16,088 |
| May | 2,000 | 200 | 17,888 |
| June | 3,000 | 500 | 20,388 |
| | \$ 37,100 | \$ 60,400 | \$ 20,388 |
| 6/30/14 Estimated Cash Balance | | | \$ 20,388 |

Highway Fund #131

| Fiscal Year 2013-14 | Revenue | Expenditures | Beginning Balance |
|--------------------------------|--------------|--------------|-------------------|
| 7/1/13 Estimated Cash Balance | | | \$ 650,873 |
| July | 176,000 | 148,000 | 678,873 |
| August | 188,000 | 180,000 | 686,873 |
| September | 160,000 | 150,000 | 696,873 |
| October | 195,000 | 145,000 | 746,873 |
| November | 221,000 | 180,000 | 787,873 |
| December | 325,000 | 145,000 | 967,873 |
| January | 279,000 | 220,000 | 1,026,873 |
| February | 371,000 | 145,000 | 1,252,873 |
| March | 165,000 | 350,000 | 1,067,873 |
| April | 155,000 | 487,000 | 735,873 |
| May | 214,000 | 500,000 | 449,873 |
| June | 205,000 | 200,000 | 454,873 |
| | \$ 2,654,000 | \$ 2,850,000 | \$ 454,873 |
| 6/30/14 Estimated Cash Balance | | | \$ 454,873 |

School General Fund #141

| Fiscal Year 2013-14 | Revenue | Expenditures | Beginning Balance |
|--------------------------------|---------------|---------------|-------------------|
| 7/1/13 Estimated Cash Balance | | | \$ 5,613,174 |
| July | 306,000 | 1,719,000 | 4,200,174 |
| August | 3,116,000 | 774,000 | 6,542,174 |
| September | 3,216,000 | 3,536,000 | 6,222,174 |
| October | 4,023,000 | 3,488,000 | 6,757,174 |
| November | 3,887,000 | 3,377,000 | 7,267,174 |
| December | 4,998,000 | 3,324,000 | 8,941,174 |
| January | 4,048,000 | 3,222,000 | 9,767,174 |
| February | 6,471,000 | 3,352,000 | 12,886,174 |
| March | 3,492,000 | 4,549,000 | 11,829,174 |
| April | 3,557,000 | 3,973,000 | 11,413,174 |
| May | 716,000 | 3,575,000 | 8,554,174 |
| June | 3,969,000 | 9,156,000 | 3,367,174 |
| | \$ 41,799,000 | \$ 44,045,000 | \$ 3,367,174 |
| 6/30/14 Estimated Cash Balance | | | \$ 3,367,174 |

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

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

| Fiscal Year 2013-14 | Federal Projects Projected Revenue | Federal Projects Projected Expenses | Beginning Balance |
|------------------------------------------------|------------------------------------------|-------------------------------------------|----------------------|
| 6/30 Transfer Back to School Gen Fund 141 | | \$ 200,000 | |
| 7/1/13 Balance | | | \$ 26,465 |
| 7/1/13 Transfer in from School Gen Fund 141 | \$ 100,000 | | 126,465 |
| July | - | 15,750 | 110,715 |
| August | 55,000 | 45,000 | 120,715 |
| September | 240,000 | 240,000 | 120,715 |
| October | 240,000 | 240,000 | 120,715 |
| November | 240,000 | 240,000 | 120,715 |
| December | 240,000 | 240,000 | 120,715 |
| January | 240,000 | 240,000 | 120,715 |
| February | 240,000 | 240,000 | 120,715 |
| March | 240,000 | 240,000 | 120,715 |
| April | 240,000 | 240,000 | 120,715 |
| May | 240,000 | 240,000 | 120,715 |
| June | 600,000 | 595,000 | 125,715 |
| | \$ 2,815,000 | \$ 2,815,750 | \$ 124,965 |
| 6/30 Transfer Back to School Gen Fund 141 | | \$ 100,000 | |
| 6/30/14 Balance | | | \$ 24,965 |

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

School Centralized Cafeteria Fund #143

| Fiscal Year 2013-14 | Revenue | Expenditures | Beginning Balance |
|--------------------------------|--------------|--------------|-------------------|
| 7/1/13 Estimated Cash Balance | | | \$ 1,754,157 |
| July | 11,000 | 18,000 | 1,747,157 |
| August | 300 | 58,000 | 1,689,457 |
| September | 320,000 | 382,000 | 1,627,457 |
| October | 344,000 | 404,000 | 1,567,457 |
| November | 335,000 | 312,000 | 1,590,457 |
| December | 336,000 | 255,000 | 1,671,457 |
| January | 237,000 | 238,000 | 1,670,457 |
| February | 284,000 | 247,000 | 1,707,457 |
| March | 340,750 | 254,000 | 1,794,207 |
| April | 268,000 | 303,000 | 1,759,207 |
| May | 304,000 | 275,000 | 1,788,207 |
| June | 720,000 | 796,000 | 1,712,207 |
| | \$ 3,500,050 | \$ 3,542,000 | \$ 1,712,207 |
| 6/30/14 Estimated Cash Balance | | | \$ 1,712,207 |

General Debt Service Fund #151

| Fiscal Year 2013-14 | Revenue | Expenditures | Beginning Balance |
|-------------------------------|--------------|--------------|-------------------|
| 7/1/13 Estimated Cash Balance | | | \$ 887,852 |
| July | 15,620 | 7,646 | 895,826 |
| August | 17,040 | 25,503 | 887,363 |
| September | 19,880 | 105,555 | 801,689 |
| October | 103,661 | 8,860 | 896,490 |
| November | 99,401 | 28,193 | 967,698 |
| December | 397,605 | 32,925 | 1,332,378 |
| January | 113,604 | 9,052 | 1,436,930 |
| February | 557,566 | 373,075 | 1,621,421 |
| March | 80,000 | 331,883 | 1,369,538 |
| April | 1,171,852 | 9,012 | 2,532,378 |
| May | 21,300 | 1,349,607 | 1,204,071 |
| June | 45,000 | 10,130 | 1,238,941 |
| | \$ 2,642,530 | \$ 2,291,441 | \$ 1,238,941 |
| 30/14 Estimated Cash Balance | | | \$ 1,238,941 |

Education Debt Service Fund #156

| Fiscal Year 2013-14 | Revenue | Expenditures | Beginning Balance |
|--------------------------------|--------------|--------------|-------------------|
| 7/1/13 Estimated Cash Balance | | | \$ 2,610,146 |
| July | 340,000 | 3,700 | 2,946,446 |
| August | 7,500 | 211,959 | 2,741,987 |
| September | 10,000 | 140 | 2,751,847 |
| October | 120,000 | 2,500 | 2,869,347 |
| November | 124,000 | 54,052 | 2,939,295 |
| December | 1,060,000 | 16,000 | 3,983,295 |
| January | 150,000 | 3,450 | 4,129,845 |
| February | 716,000 | 2,346,850 | 2,498,995 |
| March | 595,000 | 1,400 | 3,092,595 |
| April | 46,700 | 840 | 3,138,455 |
| May | 12,000 | 487,680 | 2,662,775 |
| June | 10,000 | 157 | 2,672,618 |
| | \$ 3,191,200 | \$ 3,128,728 | \$ 2,672,618 |
| 5/30/14 Estimated Cash Balance | | | \$ 2,672,618 |

**Franklin County Government
Capital Improvements Program Status
Fiscal Year 2014**

Project Title: Courthouse Fire Alarm & Ceiling Project
Project Description: Install Fire Alarm and Repair Ceiling at the Courthouse on the Square
Project Begin Date: October 20, 2011
Project End Date: November 30, 2012
Initial Loan Specifications: N/A
Expenditure Status: Bid was opened October 25, 2011, Total project estimated to cost to \$230,214 with project management fees. Total spent at time of completion November 2012, was \$270,000.00

Franklin County School General Fund Capital Project

Project Title: Sewanee Elementary School Foundation Project
Project Description: Foundation and wall settling causing a water issue
Project Begin Date: October 2012
Ending Date: September 2013
Initial Loan Specifications: N/A, budgeted \$598K in fiscal year 2013
Expenditure Status: \$607,201

Project Title: FCHS Agricultural Learning Center Project
Project Description: Building a training facility for vocational students adjacent to the FCHS.
Project Begin Date: August 7, 2012
Ending Date: June 2013
Initial Loan Specifications: N/A, Grant proceeds of \$150K, In-kind proceeds of \$23K
Bid item opened in July 2012.
Expenditure Status: \$152,447

PUBLIC NOTICE

In conformity with TCA-5-5-105, this notice is given pursuant to the terms provided of the Franklin County Courthouse. The Franklin County Commission shall have the following meetings:
Budget Workshop--6PM-July 29, 2013--Annex Conf. Rm Special Called Session-- 7PM-Aug 1, 2013--Courthouse for the purpose of considering approval of fiscal year 2013/2014 budget.
And the finance committee shall have a special called meeting 8:30AM-July 30, 2013 in the Annex Conf. Rm for the same purpose.

Richard Stewart
Franklin County Mayor

Franklin County Board of Commissioners

BUDGET WORKSHOP

MINUTES

July 29, 2013

THE FRANKLIN COUNTY COMMISSION MET IN SPECIAL SESSION IN THE CONERENCE ROOM OF THE FRANKLIN COUNTY ANNEX AND WAS CALLED TO ORDER AT 6:00 PM BY CHAIRMAN EDDIE CLARK.

MEMBERS PRESENT: Chairman Eddie Clark, Commissioners David Eldridge, John Page, Jean Snead, James Cantrell, Scottie Riddle, Chuck Stines, Barbara Finney, Angie Fuller, Tony DeMatteo, Stanley Bean, Doug Goodman, Johnny Hughes, Sherwood Ebey, Andrea Smith, Finance Director, Cindy Latham Deputy Finance Director, Dr. Rebecca Sharber, Director of Schools, John Woodall, Highway Superintendent, Tim Fuller, Sheriff and many other elected officials and department heads. Visitors did attend, however there was not a sign in sheet.

OTHERS PRESENT: Brian Justice & Jan Tavlin of the Media

1. Chairman Clark called the meeting to order and requested the commission members to begin by stating their issues with the presented budget as they should come to a consensus and send a recommendation back to the finance committee.
 - a. Commissioner Stines stated his issue was with the tax increase of \$0.05. He had met with the finance director and discussed other options for revenue in the county general fund. He stated that the commission could take \$0.025 from the General Debt Service and Education Debt Service Funds and allocate those pennies to the County General Fund. Alleviating the issue at hand and still meeting fund balance requirements.
 - b. Commissioner Fuller mentioned an issue with Solid Waste being charged for other county and school departments. Finance Director addressed the matter and it has now been alleviated.
 - c. Commissioner Riddle mentioned an issue with Solid Waste employees giving and taking scrap items personally. No one present was aware of this situation.
 - d. Commissioner Cantrell presented the question "If the highway fund was forgiven of the last year's payment on their bond, would that set precedence?" Some discussion followed.
 - e. Commissioner Snead questioned why the finance committee sent the budget to the full commission and then did not vote for that budget? The budget was recommended by the majority of the committee and that was why it was sent. Eldridge explained the finance committee process and stated the county budgets were not out of line with minimal increase in benefits and that issue was out of the department's control. The only addition was the School Resource Program and the commissioners approved that in January themselves.
 - f. Clark mentioned that the issue of the SRO employees is now a civil service matter. That the commission had no control over the program/employees at this point. Snead asked about grants, Fuller noted she had several alternative plans that no one would agree with at the time.
 - g. Hughes mentioned the fact that the commission has no control over state and federal mandated issues, yet is responsible for funding them.
 - h. *MOTION by Commissioner Stines to send the budget and tax levy back to the finance committee and request they reduce the tax pennies by \$0.025 from the General Debt Service and Education Debt Service Funds and allocate those pennies to the County General Fund with no tax increase. Second by Commissioner DeMatteo. Vote: Ayes 11, Nays 2, Pass 1

Respectfully submitted,
Eddie Clark, Chairman

Date Approved: _____

EC/as

AGENDA
SPECIAL CALLED SESSION
FRANKLIN COUNTY
BOARD OF COMMISSIONERS

7:00 PM

Franklin County Courthouse

Thursday, August 1, 2013

CALL TO ORDER

Opening & Pledge of Allegiance
Invocation

Chairman Eddie Clark
Sheriff Tim Fuller
Commissioner Barbara Finney

ROLL CALL

Declaration of Quorum

County Clerk Phillip Custer
Chairman Eddie Clark

- 1) In conformity with TCA 5-5-105, notice was given by the Franklin County Commission of this Special Called Session in the publication of the Herald Chronicle on July 19, 2013 for the approval of Fiscal Year June 30, 2014 Budget and Tax Levy as the following:
 - a) Resolution 8a-080113 - Appropriating Budgets for the Funds of Franklin County, Tennessee for the Fiscal Year Beginning July 1, 2013 and Ending June 30, 2014.
 - b) Resolution 8b-080113 - Fixing the Tax Levy for the fiscal year beginning July 1, 2013.

Adjournment

Benediction: Commissioner Barbara Finney