

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

FRANKLIN COUNTY, TENNESSEE

Budget for the Year Ending June 30, 2009

TABLE OF CONTENTS

Note the Page Numbers for this document are Top/Center Page(s)

The Appropriation Resolution		1-6
The Tax Levy Resolution		7-8
	<u>Statement</u>	
Summary Statement of Proposed Operations	A	9
Statement of Estimated Revenue from Current Property Taxes	B	10
General Fund:		
Statement of Proposed Operations	C	11-43
Special Revenue Funds:		
Statement of Proposed Operations for:		
Courthouse and Jail Maintenance	D-1	44
Solid Waste/Sanitation	D-2	45-47
Local Purpose Tax (Rural Fire)	D-3	48
Drug Control	D-4	49-50
Highway/Public Works	D-5	51-54
General Purpose School	D-6	55-65
Central Cafeteria	D-7	66
Debt Service Funds:		
Statement of Proposed Operations for:		
General Debt Service	E-1	67-68
Education Debt Service	E-2	69-70
Supplemental Information:		
Schedule of Debt Payments for FY 2008-2009		71
Non-Profit and Charitable Contributions Resolution		72-75

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

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

General Fund

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

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

General Debt Service Fund

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

Education Debt Service Fund

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

General Purpose School Fund**Instruction**

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

Support Services

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

Non-Instructional Services

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Passed this 19th day of September 2008.

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

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

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

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

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

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

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

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

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

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

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

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

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

Passed this 19th day of September, 2008.

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

Statement A

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

Franklin County, Tennessee

Statement of Estimated Revenue from Current Property Taxes

Schedule B

2008 Assessments Based upon Estimated Assessed Value of:

Value of the tax penny \$81,496

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FY 2008-2009 Budget Document					
		Franklin County, TN		County General	
Fund #101					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
189	Other Salaries	46,498	48,127	49,402	2 positions
191	Board & Committee Fees	2,590	3,480	3,600	
201	Social Security	18,510	18,345	16,183	
204	State Retirement	28,040	28,291	30,144	
206	Life Insurance	359	328	328	
207	Medical Insurance	31,495	30,808	33,378	
209	Disability Insurance	1,955	1,967	2,220	
210	Unemployment Compensation	496	504	504	
212	Employer Medicare Liability	-	-	3,785	
307	Communication	2,499	865	1,600	
308	Consultants	-	-	-	
309	Contracts with Govt Agencies	17,498	18,475	19,000	Comptroller of Treasury & Divn. of Property Assessors (computer)
312	Contracts with Private Agencies	14,920	15,675	18,500	PPR
320	Dues & Memberships	2,480	1,280	1,600	TAA
332	Legal Notices	143	-	400	
334	Maintenance Agreement	8,070	5,918	9,500	ESRI & DANKA
337	Maintenance & Repair -- Office Equipment	-	80	2,000	Copier Maint.
338	Repair & Maintenance -- Vehicles	914	775	2,000	
348	Postal Charges	8,363	3,230	5,000	
351	Rentals	1,190	-	-	
355	Travel	470	2,181	4,140	PerDiems, Mileage & Lodging, Etc
425	Gasoline	2,874	3,440	4,000	***Increased
435	Office Supplies	4,460	1,985	5,000	
452	Utilities	671	132	-	
508	Premium on Surety Bonds	-	-	500	Assessor Bond & Notary's
511	Vehicle & Equipment Insurance	2,862	933	-	Moved to Other Charges
524	In Service/Staff Development	1,459	1,080	1,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	5,622	207	750	ads in paper, etc.
718	Motor Vehicles	-	-	25,698	Replace truck given to another dept
719	Office Equipment	-	-	1,200	Laser Printer
	TOTAL PROPERTY ASSESSOR	\$ 401,304	\$ 380,833	\$ 449,449	
52400 COUNTY TRUSTEE					
101	County Official	\$ 58,069	\$ 60,972	\$ 63,954	Elected - State Mandated 4.89%
106	Deputy(ies)	96,699	100,371	105,715	4 positions
169	Part Time Personnel	1,632	1,459	-	

FY 2008-2009 Budget Document		Franklin County, TN		County General	
Fund #101		2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
184	Educational Incentive -- County Official	1,000	1,000	-	
185	Educational Incentive -- Other County Employee	-	1,000	3,700	4 employees
186	Longevity	1,800	2,040	3,420	
187	Overtime Pay	204	-	-	
189	Other Salaries & Wages	-	-	1,564	Employee from Finance/Hwy shared 4wks
201	Social Security	11,347	11,788	11,058	
204	State Retirement	19,043	19,517	20,885	
206	Life Insurance	234	235	238	
207	Medical Insurance	23,339	26,054	28,093	
209	Disability Insurance	1,373	1,452	1,558	
210	Unemployment Compensation	368	351	355	4 positions -- not incl. elected official
212	Employer Medicare Liability	-	-	2,586	
307	Communication	480	454	600	
317	Data Processing Services	527	-	10,950	GovCap
320	Dues & Memberships	588	617	700	COAT & MTTA
334	Maintenance Agreements	-	-	600	Copier Maintenance*****Forgot about
348	Postage	7,762	8,223	8,200	
355	Travel	-	1,943	1,350	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	4,569	4,220	4,300	
508	Premium on Surety Bonds	3,022	3,000	3,022	Trustee Annual Bond - VR Williams Meeting Registrations & Contracted In-Service Staff Development
524	In Service/Staff Development	2,168	1,438	1,800	
TOTAL COUNTY TRUSTEE		\$ 234,224	\$ 246,134	\$ 274,648	
52500 COUNTY CLERK					
101	County Official	\$ 58,069	\$ 60,972	\$ 63,954	Elected - State Mandated 4.89%
106	Deputy(ies)	168,817	173,354	176,269	7 Employees
169	Part Time Personnel	34,945	38,673	46,686	4 Employees
184	Educational Incentive -- Co. Official/Admin. Office	1,000	1,000	-	
185	Educational Incentive -- Other County Employee	2,000	4,000	5,700	6 employees
186	Longevity	4,980	5,340	5,700	
187	Overtime	942	963	2,000	
201	Social Security	20,230	21,205	18,619	
204	State Retirement	28,560	28,753	29,699	
206	Life Insurance	374	375	374	
207	Medical Insurance	37,497	41,082	44,504	
209	Disability Insurance	2,015	2,188	2,186	
210	Unemployment Compensation	786	892	924	

FY 2008-2009 Budget Document					
		Franklin County, TN		County General	
Fund #101	Account Description	2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION
No.		Actual	Estimated	Budget	
212	Employer Medicare Liability	-	-	4,354	
307	Communication	1,469	1,408	1,500	
317	Data Processing Services	15,415	14,675	15,000	BIS
320	Dues & Memberships	603	632	662	COAT & CCA
334	Maintenance Agreements	1,764	2,005	2,500	RJ Young - 2 copiers**Increased
348	Postal Charges	9,970	8,782	9,500	Pitney Bowes Rent & Postage
355	Travel	-	822	1,800	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	-	300	-	microfilming
435	Office Supplies	6,765	5,100	6,000	
508	Premium on Surety Bonds	197	175	175	official's bond and 1 notary bond
524	In Service/Staff Development	2,320	1,788	1,632	Meeting Registrations & Contracted In-Service Staff Development
709	Data Processing Equipment	1,100	3,930	-	computer, software, installation (has to come from BIS)
711	Furniture & Fixtures	-	1,510	1,500	Workstation
719	Office Equipment	-	-	2,000	Replacement cost of Printers
	TOTAL COUNTY CLERK	\$ 399,818	\$ 419,924	\$ 443,239	
52900 FINANCE DEPARTMENT					
105	Supervisor/Director	\$ 64,085	\$ 62,913	\$ 60,000	Appointed - Co Salary Class
106	Deputy Director	44,490	49,466	50,000	1 position
119	Accountants/Bookkeepers	286,699	276,513	297,613	10 positions (1 shared)
184	Educational Incentive -- Co. Official/Admin. Offic	1,000	1,000	1,000	1 appointed official
185	Educational Incentive -- Other County Employee	8,000	7,000	7,850	8 employees
186	Longevity	5,580	5,520	6,240	
201	Social Security	30,508	29,935	26,208	
204	State Retirement	47,715	46,261	49,499	
206	Life Insurance	554	547	548	
207	Medical Insurance	46,360	50,629	60,083	
209	Disability Insurance	3,395	3,384	3,709	
210	Unemployment Compensation	937	1,031	976	
212	Employer Medicare Liability	-	-	6,129	
299	Other Fringe Benefits	-	-	1,000	Educational Reimbursement
307	Communication	3,226	6,097	6,000	
317	Data Processing Services	-	-	25,550	GovCap - Moved from Co Comm budget
320	Dues & Memberships	1,244	820	1,300	TASBO, TGFOA, GFOA, SHRM, HRSHRM, NGIP
334	Maintenance Agreements	1,997	2,000	1,895	Life Comm, NAMOS, XEROX
338	Maintenance & Repair -- Vehicles	-	-	300	Oil, Belts, Tires & such
348	Postage	7,301	7,890	8,000	Pitney Bowes Rent & Postage

FY 2008-2009 Budget Document					
		Franklin County, TN		County General	
Fund #101		2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
355	Travel	156	1,309	3,600	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	315	165	6,500	Cintas Shredding of large volume of documents (twice yrly.) Added for Actuarial
411	Data Processing Supplies	2,899	2,363	-	Moved to Office Supplies
425	Gasoline	-	319	425	Gas for car used by Finance Dept.
435	Office Supplies	10,455	5,196	12,000	Moved some expenses pd in Comm Budget
452	Utilities	7,173	6,846	-	Moved to County Buildings
499	Other Supplies & Materials	467	135	-	Moved to Other Charges
508	Premium on Surety Bonds	259	330	400	director's bond & notary bonds
524	In Service/Staff Development	5,948	4,403	6,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	200	138	500	Misc odd expenses
718	Motor Vehicles	6,800	-	-	
JOTAL FINANCE DEPARTMENT		\$ 587,763	\$ 572,210	\$ 643,324	
53100 CIRCUIT COURT					
101	County Official	\$ 58,069	\$ 60,972	\$ 63,954	Elected - State Mandated 4.89%
106	Deputy(ies)	372,844	404,423	445,976	14 Positions
169	Part Time Personnel	43,447	50,540	56,000	
186	Longevity	3,900	9,240	5,760	
187	Overtime Pay	5,938	4,186	4,000	
194	Jury & Witness Fees	8,009	6,066	17,000	05/06(12,000); 06/07(8,000); 07/08(4,660); 5Y Average \$17,000
201	Social Security	35,648	38,882	36,747	
204	State Retirement	50,067	56,046	60,856	
206	Life Insurance	694	700	702	
207	Medical Insurance	65,047	71,181	78,332	
209	Disability Insurance	3,546	4,135	4,640	
210	Unemployment Compensation	1,296	1,507	1,848	
212	Employer Medicare Liability	-	-	8,594	
307	Communication	4,706	8,007	6,000	
317	Data Processing Services	3,984	5,932	6,500	Bridge
320	Dues & Memberships	453	482	631	COAT, TCCA
334	Maintenance Agreements	114	5,572	4,800	MTR, DANKA & Pitney
348	Postal Charges	10,290	8,845	9,000	
355	Travel	1,362	896	900	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	2,045	2,000	3,500	microfilming & storage
432	Library Books & Media	-	-	500	TCA Updates
435	Office Supplies	20,671	20,000	19,200	5Y Average 19,105

FY 2008-2009 Budget Document		Franklin County, TN		County General	
Fund #101	Account Description	2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION
No.		Actual	Estimated	Budget	
508	Premium on Surety Bonds	138	116	262	Official & Notary Bonds
524	In Service/Staff Development	518	-	2,000	Meeting Registrations & Contracted In-Service Staff Development
709	Data Processing Equipment	4,799	-	3,000	Computers & related equipment
711	Furniture & Fixtures	-	-	3,000	Shelving for Docket Books
719	Office Equipment	1,472	-	-	
	TOTAL CIRCUIT COURT	\$ 699,057	\$ 759,728	\$ 843,702	
53300	GENERAL SESSIONS COURT				
101	County Official	\$ 122,244	\$ 129,960	\$ 133,599	Elected - State Mandated 4.89%
106	Deputy(ies)	65,437	67,795	69,175	2 positions
186	Longevity	420	480	540	
201	Social Security	13,334	13,111	12,605	
204	State Retirement	22,623	23,502	23,808	
206	Life Insurance	140	141	140	
207	Medical Insurance	14,003	15,404	16,689	
209	Disability Insurance	1,523	1,594	1,845	
210	Unemployment Compensation	140	168	168	
212	Employer Medicare Liability	-	-	2,948	
307	Communication	4,483	4,568	3,600	
336	Maintenance & Repair -- Equipment	1,230	1,750	1,250	DANKA
348	Postage	156	195	350	
355	Travel	194	1,671	1,800	PerDiems, Mileage & Lodging, Etc
432	Library Books & Media	-	-	700	TAM, TCSA & Lexis Nexis
435	Office Supplies	859	1,250	1,200	
452	Utilities	5,602	6,251	-	Moved to County Buildings
499	Other Supplies & Materials	180	210	500	
524	In Service/Staff Development	1,651	215	1,000	Meeting Registrations & Contracted In-Service Staff Development
719	Office Equipment	-	70	500	
	TOTAL GENERAL SESSIONS COURT	\$ 254,219	\$ 268,335	\$ 272,419	
53330	DRUG COURT PROGRAM				
105	Supervisor/Director	\$ 36,400	\$ 37,492	\$ 39,797	Appointed - Co Salary Class
201	Social Security	2,705	2,785	2,467	
204	State Retirement	4,350	4,480	4,660	
206	Life Insurance	47	47	47	
207	Medical Insurance	4,668	5,135	5,563	
209	Disability Insurance	323	339	362	

FY 2008-2009 Budget Document		Franklin County, TN		County General	
Fund #101		2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
210	Unemployment Compensation	140	84	84	
212	Employer Medicare Liability	-	-	577	
307	Communication	2,180	2,091	2,300	
	TOTAL DRUG COURT PROGRAM	\$ 50,813	\$ 52,453	\$ 55,858	
53400 CHANCERY COURT					
101	County Official	\$ 58,069	60,972	63,954	Appointed - State Mandated 4.89%
106	Deputy	30,368	49,111	56,105	2 positions
169	Part Time Personnel	7,345	2,495	-	
186	Longevity	1,680	1,740	1,800	
201	Social Security	7,094	8,301	7,555	
204	State Retirement	10,683	11,930	14,270	
206	Life Insurance	94	125	140	
207	Medical Insurance	9,715	14,621	17,139	
209	Disability Insurance	776	880	1,093	
210	Unemployment Compensation	215	345	252	
212	Employer Medicare Liability	-	-	1,767	
307	Communication	640	711	480	
317	Data Processing Services	2,153	1,955	3,746	Bridge
320	Dues & Memberships	453	482	612	COAT & TCA
334	Maintenance Agreements	-	-	900	RJ Young - Copier
348	Postal Charges	1,468	3,180	2,500	Pitney Bowes
355	Travel	67	-	135	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	500	-	500	microfilming
432	Library Books & Media	-	-	600	Lexis Nexis
435	Office Supplies	7,123	4,300	4,550	
508	Premium on Surety Bonds	193	131	-	
709	Data Processing Equipment	-	-	-	
	TOTAL CHANCERY COURT	\$ 138,636	161,279	178,097	
53500 JUVENILE COURT					
103	Assistant	\$ 39,176	\$ 42,888	\$ 43,785	1 position
106	Deputy(ies)	39,094	38,053	26,445	1 position (50% paid from Judicial Comm.)
186	Longevity	1,080	1,200	960	
201	Social Security	5,756	5,935	4,414	
204	State Retirement	9,474	9,699	8,336	
206	Life Insurance	94	94	70	

FY 2008-2009 Budget Document					
		Franklin County, TN		County General	
Fund #101					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
207	Medical Insurance	4,668	5,135	5,563	
209	Disability Insurance	694	641	639	
210	Unemployment Compensation	140	168	126	
212	Employer Medicare Liability	-	-	1,032	
307	Communication	1,072	885	1,200	
355	Travel	2,016	1,653	1,800	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	1,637	800	1,000	
452	Utilities	5,602	6,250	-	
524	In Service/Staff Development	1,048	310	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	-	-	
709	Data Processing Equipment	-	-	-	
	TOTAL JUVENILE COURT	\$ 111,551	\$ 113,711	\$ 97,371	
53700 JUDICIAL COMMISSIONERS					
101	Judicial Commissioners	\$ -	\$ 56,662	\$ 93,444	4 positions (50% of 1 paid from Juv Court)
169	Part Time Personnel	-	-	-	
201	Social Security	-	4,111	5,816	
204	State Retirement	-	2,768	10,984	
206	Life Insurance	-	63	164	
207	Medical Insurance	-	10,892	17,139	
209	Disability Insurance	-	80	850	
210	Unemployment Compensation	-	387	294	
212	Employer Medicare Liability	-	-	1,360	
307	Communications	-	2,106	1,500	
320	Dues & Memberships	-	-	140	
355	Travel	-	566	900	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	-	1,110	1,500	
524	In Service/Staff Development	-	572	610	Meeting Registrations & Contracted In-Service Staff Development
	TOTAL JUDICIAL COMMISSIONERS	-	79,317	134,702	
53910 PROBATION SERVICES					
105	Supervisor/Director	\$ 40,456	\$ 41,828	\$ 41,823	Appointed - Co Salary Class
169	Part Time Personnel	18,569	18,922	19,544	1 position
186	Longevity	420	480	540	
201	Social Security	4,505	4,579	3,838	
204	State Retirement	4,974	4,940	4,961	
206	Life Insurance	47	47	47	

FY 2008-2009 Budget Document		Franklin County, TN		County General	
Fund #101		2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
207	Medical Insurance	2,399	5,136	5,563	
209	Disability Insurance	359	378	381	
210	Unemployment Compensation	140	168	168	
212	Employer Medicare Liability	-	-	898	
307	Communication	878	676	1,000	
348	Postage	-	123	500	
399	Other Contracted Services	285	-	-	
413	Drugs & Medical Supplies	4,217	-	4,000	
435	Office Supplies	967	775	1,500	
452	Utilities	1,852	2,086	-	Moved to County Buildings
499	Other Supplies & Materials	-	-	-	
709	Data Processing Equipment	-	-	1,500	Computer replacement & software
	TOTAL PROBATION SERVICES	\$ 80,068	\$ 80,138	\$ 86,261	
	53920 COURTROOM SECURITY				
790	Other Equipment	\$ -	\$ 46,411	\$ -	Grant in 07/08
	TOTAL COURTROOM SECURITY	\$ -	\$ 46,411	\$ -	
	54110 SHERIFF'S DEPARTMENT				
101	County Official	\$ 63,876	\$ 67,070	\$ 70,350	Elected - State Mandated 4.89%
103	Assistant(s)	-	53,060	58,297	1 position
105	Supervisor/Director (of Warrant Officers)	25,408	25,090	78,821	2 positions
106	Deputy(ies)	421,717	468,471	557,225	16 positions
108	Investigator(s)	206,081	181,679	187,684	5 positions
109	Captains	49,294	86,298	96,340	2 positions
110	Lieutenants	146,858	-	-	
115	Sergeants	-	132,912	151,447	4 positions
119	Accountants	50,711	53,271	57,608	2 positions
138	Computer Technician	30,568	-	-	
140	Salary Supplements	17,400	25,525	31,980	# employees -- offset by revenue from State of TN & Drug Crt & New Degree Supplement
160	Guards (Courthouse Security)	136,670	145,225	149,000	
169	Part Time Personnel	36,457	13,233	39,442	
170	School Resource Officer	55,224	83,295	102,408	FCHS(2), Huntland(1) - Partially funded BOE
186	Longevity	12,420	10,200	10,620	
187	Overtime Pay	42,270	17,352	50,000	
201	Social Security	95,972	103,350	101,756	

FY 2008-2009 Budget Document					
		Franklin County, TN		County General	
Fund #101					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
204	State Retirement	126,083	128,989	170,121	
206	Life Insurance	1,498	1,537	1,685	
207	Medical Insurance	140,694	153,681	178,691	
209	Disability Insurance	8,204	9,008	12,378	
210	Unemployment Compensation	3,671	4,325	3,780	
212	Employer Medicare Liability	-	-	23,798	
307	Communication	33,870	45,225	38,000	Increase due to new
312	Contracts with Private Agencies	2,161	7,534	5,300	NICUSA TN Div & Court Reporting
320	Dues & Memberships	1,015	2,390	2,900	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA
334	Maintenance Agreements**3,212 Dell/Paytel	4,726	3,465	23,000	Great American Leasing, Dell, ISDN.Net, M&M Micro & Datamaxx
336	Maintenance & Repair -- Equipment	2,078	6,387	4,000	Phone System & Other Equipment Repair
338	Maintenance & Repair -- Vehicles**5,300	105,010	93,534	80,000	Various vendors as needed
340	Medical and Dental Services	762	590	1,500	Pre-employment & Post Accident
348	Postal Charges	1,264	1,438	1,800	
355	Travel	167	8,310	8,550	PerDiems, Mileage & Lodging, Etc
425	Gasoline**40,000	111,784	151,896	180,000	Current Average \$15,000 per mo
431	Law Enforcement Supplies	6,605	8,922	8,000	ammo, holsters, etc.
435	Office Supplies	10,019	10,500	9,500	In Office supplies
450	Tires & Tubes	9,874	11,000	12,500	
451	Uniforms	36,867	16,700	12,000	Weekly & New Issues for Officers
499	Other Supplies & Materials	2,029	3,842	2,000	Other Officer supplies
502	Building & Contents Insurance	30,039	24,379	30,070	
506	Liability Insurance	50,835	41,732	50,887	
508	Premium on Surety Bonds	2,586	295	1,575	Sheriff, Deputy & Notaries
511	Vehicle & Equipment Insurance	34,660	28,129	34,696	
524	In Service/Staff Development	12,292	6,177	8,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	10,910	3,000	8,000	Unexpected Charges & Expenses
599	Other Charges -- for Reserves	-	15,000	15,000	(3,000 from reserved & rebudgeted)
708	Communication Equipment	-	-	3,000	Phone & Radio replacement
709	Data Processing Equipment	2,935	917	1,250	DataMaxx upgrade
716	Law Enforcement Equipment	5,362	11,029	8,500	non-recurring items
718	Motor Vehicles	50	64,545	100,000	4 New Cars
790	Other Equipment	88	-	-	
TOTAL SHERIFF'S DEPARTMENT		\$ 2,149,064	\$ 2,330,507	\$ 2,783,457	
54160	ADMINISTRATION OF THE SEX OFFENDER				

FY 2008-2009 Budget Document		Franklin County, TN		County General	
Fund #101		2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
160	GUARDS	\$ -	\$ 6,530	\$ 11,111	2 positions - PT
201	Social Security	-	500	689	
210	Unemployment Compensation	-	77	168	
212	Employers Medicare Liability	-	-	161	
355	Travel	-	-	180	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	1,080	-	150	
524	In Service/Staff Development	557	195	250	Meeting Registrations & Contracted In-Service Staff Development
	TOTAL ADMIN OF SEX OFFENDER	\$ 1,637	\$ 7,302	\$ 12,709	
54210	JAIL				
103	Assistants	\$ 41,367	\$ 44,945	\$ 48,170	1 position
106	Deputy Assistant	31,719	32,722	34,136	1 position
131	Medical Personnel	38,430	60,000	66,085	2 positions
160	Guards	385,254	425,826	427,868	17 positions
162	Clerical Personnel	25,958	25,199	27,207	1 position
165	Cafeteria Personnel	42,190	41,672	43,326	2 positions
169	Part Time Personnel**6,000	43,738	29,931	30,000	***Increased due to history
186	Longevity	4,020	4,260	4,380	
187	Overtime	12,098	7,942	15,000	
201	Social Security	46,965	50,205	43,163	
204	State Retirement	60,272	61,298	78,009	
206	Life Insurance	1,014	1,108	1,123	
207	Medical Insurance**1,800	82,397	109,538	122,836	
209	Disability Insurance	3,900	4,482	5,886	
210	Unemployment Compensation	2,425	2,872	2,016	
212	Employer Medicare Liability	-	-	10,095	
299	Other Fringe Benefits	800	-	-	
334	Maintenance Agreements	2,685	20,000	25,000	Cummins South, Simplex Grinnell, Fire Ext Sales, Marlin Leasing & Stanley Security
335	Maintenance & Repair -- Buildings	16,958	7,842	22,200	Various vendors as needed
336	Maintenance & Repair -- Equipment**6,600	6,359	13,250	12,000	Various vendors as needed
340	Medical and Dental Services	22,712	8,821	15,000	Psych test, Pre-employment & Post Accident
347	Pest Control	680	660	800	
354	Transportation Other Than Students	1,306	9,019	4,000	Prisoner Transports
355	Travel	-	1,742	2,700	PerDiems, Mileage & Lodging, Etc
410	Custodial Supplies**4,500	33,008	35,825	34,000	
422	Food Supplies**10,000	119,594	138,834	145,000	

FY 2008-2009 Budget Document					
Franklin County, TN		County General			
Fund #101					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
431	Law Enforcement Supplies	866	771	2,275	Jail Officer Supplies
441	Prisoner Clothing	8,708	9,500	15,000	
451	Uniforms	8,280	3,338	6,000	Weekly & New Issues for Officers
452	Utilities**11,000	84,119	94,926	94,600	
499	Other Supplies/Materials	5,859	1,847	2,500	
507	Medical Claims**10,000	117,261	120,000	120,000	Inmate Expense
524	In Service/Staff Development	2,478	1,903	2,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	2,322	3,840	4,500	non-recurring items
707	Building Improvements	64	-	-	
709	Data Processing Equipment	2,562	1,581	3,000	Replace Computers
790	Other Equipment	9,283	4,760	8,500	Kitchen Replacement Needs
	TOTAL JAIL	\$ 1,267,651	\$ 1,380,459	\$ 1,478,875	
54230	COMMUNITY REENTRY PROGRAM				County Share \$23,707
189	Other Salaries and Wages	\$ -	\$ 10,000	\$ 10,400	1 position (shared with Jail)
201	Social Security	-	765	645	
210	Unemployment Compensation	-	84	84	
212	Employer Medicare Liability	-	-	151	
307	Communication	-	1,200	1,200	
348	Postage	-	595	600	
355	Travel	-	2,618	3,000	PerDiems, Mileage & Lodging, Etc
399	Professional Services (ABE)	-	71,564	70,396	
399	Professional Services (ABE)- 54230	-	1,800	2,450	Remainder of Sanders Foundation
435	Office Supplies	-	5,800	4,583	
435	Office Supplies - 54230	-	-	750	Remainder of Sanders Foundation
524	In Service/Staff Development	-	512	1,000	Meeting Registrations & Contracted In-Service Staff Development
709	Data Processing Equipment	-	1,044	2,771	
	TOTAL COMMUNITY REENTRY PROGRAM	\$ -	\$ 95,982	\$ 98,030	3 Yr Grant Program (2nd Yr)
54240	JUVENILE SERVICES				
169	Part-time Personnel	\$ 4,238	\$ -	\$ -	
204	State Retirement	436	-	-	
207	Medical Insurance	774	-	-	
210	Unemployment Compensation	9	-	-	
312	Contracts with Private Agencies	6,206	2,625	4,770	Juvenile Detention charges
399	Other Contracted Services	2,309	6,605	6,500	Interpreter's services
599	Other Charges	4	-	-	

FY 2008-2009 Budget Document					
		Franklin County, TN		County General	
Fund #101					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
	TOTAL JUVENILE SERVICES	\$ 13,976	\$ 9,230	\$ 11,270	
54410	CIVIL DEFENSE				
103	Assistant (Changed title from Secretary)	23,458	24,702	24,701	1 position
105	Supervisor/Director	\$ 38,875	\$ 40,832	\$ 43,785	Appointed - Co Salary Class
186	Longevity	480	540	600	
187	Over Time	-	-	2,000	New Line Request
201	Social Security	4,804	5,008	4,407	
204	State Retirement	7,697	7,712	8,324	
206	Life Insurance	94	94	94	
207	Medical Insurance	4,668	5,136	5,563	
209	Disability Insurance	549	587	623	
210	Unemployment Compensation	140	168	168	
212	Employer Medicare Liability	-	-	1,031	
307	Communication	4,035	7,420	2,700	Phone only - moved contracted services to 399
320	Dues & Memberships	-	105	200	EMAT
334	Maintenance Agreements	6,493	4,021		Moving line item
335	Maintenance & Repair -- Building	1,990	1,730	3,000	Mowing & Repairs
336	Maintenance & Repair -- Equipment	-	6,205	5,000	Cummins & Copier
338	Maintenance & Repair -- Vehicles	394	136	1,000	Truck expense & Tires for ICT
348	Postal Charges	123	93	126	
355	Travel	-	536	1,350	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	-	-	5,300	Arch Wireless, USA Mobility, Satcom, DishNetwork
412	Diesel Fuel	521	1,817	2,200	EOC Gen & ICT
422	Food Supplies	195	193	-	Move line to In Service
425	Gasoline	2,043	2,808	2,500	
435	Office Supplies	2,861	2,280	2,500	Additional Badge Supplies
450	Tires & Tubes	-	634	-	Moving line item
452	Utilities	7,769	6,251	-	Moving to County Buildings
499	Other Supplies & Materials	3,357	1,912	4,000	Make up Severe WX Boxes
502	Building & Contents Insurance	1,851	2,178	-	Moving to Other Charges
506	Liability Insurance	7,277	3,825	-	Moving to Other Charges
511	Vehicle & Equipment Insurance	1,431	467	-	Moving to Other Charges
524	Inservice/Staff Development	200	335	1,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	652	845	2,200	
790	Other Equipment	438	-	13,000	Put in Server & replace 3-5 Yr old computers & Copier

FY 2008-2009 Budget Document		Franklin County, TN		County General	
Fund #101	Account Description	2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION
No.		Actual	Estimated	Budget	
	TOTAL CIVIL DEFENSE	\$ 122,395	\$ 128,570	\$ 137,373	
54420	RESCUE SQUAD				
316	Contributions	\$ 28,000	\$ 29,600	\$ 30,000	Based on Rural Fire prev Yr Alloc.
	TOTAL RESCUE SQUAD	\$ 28,000	\$ 29,600	\$ 30,000	
54490	CONSOLIDATED COMMUNICATIONS				
103	Assistant	\$ -	\$ -	\$ 29,900	Moved from Dispatch Line
105	Supervisor/Director	38,434	39,588	39,797	Appointed - Co Salary Class
148	Dispatchers/Radio Operators	334,215	347,195	311,363	12 employees
169	Part-time Personnel	28,839	20,111	40,000	
186	Longevity	3,720	4,140	5,220	
187	Overtime Pay	21,335	36,609	16,000	
201	Social Security	31,326	32,654	27,421	
204	State Retirement	44,427	46,524	47,107	
206	Life Insurance	636	601	655	
207	Medical Insurance	51,014	56,511	61,193	
209	Disability Insurance	3,001	3,174	3,468	
210	Unemployment Compensation	1,265	1,443	1,428	
212	Employer Medicare Liability	-	-	6,413	
299	Other Fringe Benefits	-	318	9,000	
307	Communication	17,762	23,206	18,000	
312	Contracts with Private Agencies	48,440	44,000	51,930	Datamaxx, AT&T, SoMobility, TBI
336	Maintenance & Repair -- Equipment	2,152	691	3,000	Phones
338	Maintenance & Repair -- Vehicles	36	101	500	Tires this yr
340	Medical and Dental Services	52	60	-	
348	Postage	37	13	205	
355	Travel	1,837	3,876	6,300	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	1,955	-	-	
425	Gasoline	787	2,074	3,000	
435	Office Supplies	5,704	5,045	6,000	Toner
451	Uniforms	690	-	-	
452	Utilities	2,047	2,268	-	Moved to County Buildings
499	Other Supplies and Materials	2,753	1,575	3,000	
502	Building & Contents Insurance (Contents only)	2,442	2,876	-	Moved to Other Charges
506	Liability Insurance	7,326	3,838	-	Moved to Other Charges
511	Vehicle & Equipment Insurance	-	462	-	Moved to Other Charges

FY 2008-2009 Budget Document					
		Franklin County, TN		County General	
Fund #101		2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
524	In Service/Staff Development	10,799	5,447	9,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	17	25	1,000	
708	Communication Equipment	400	6,325	5,000	
709	Data Processing Equipment	-	2,007	2,000	computer replacement
790	Other Equipment	4,364	-	-	
799	Other Capital Outlay	10,008	-	-	
	TOTAL CONSOLIDATED COMMUNICATIONS	\$ 677,820	\$ 692,757	\$ 707,900	
54610	COUNTY CORONER				
399	Other Contracted Services	\$ 6,000	\$ 6,000	\$ 6,000	Contract - Changed line item from 101
507	Medical Claims (Autopsy Expenses)	24,841	25,975	29,400	Estimated
	TOTAL COUNTY CORONER	\$ 30,841	\$ 31,975	\$ 35,400	
54710	PUBLIC SAFETY GRANTS				
187	Overtime Pay	\$ -	\$ 10,002	\$ 12,011	Impaired Drivers Grant
336	Maintenance & Repair Services - Equipment	-	100	-	DARE Grant
399	Other Contracted Services	-	6,444	4,656	First Responder Grant
429	Instructional Supplies	-	28,341	2,465	DARE Grant
499	Other Supplies & Materials	-	7,782	6,808	DARE & First Responder Grants
524	In Service/Staff Development	-	695	-	DARE Grant
708	Communication Equipment	-	28,941	18,663	Homeland Security Grant
790	Other Equipment	-	24,742	7,924	Visibility & Impaired Drivers Grants
	TOTAL PUBLIC SAFETY GRANTS	\$ -	\$ 107,047	\$ 52,527	Offset by Grant Revenues
54900	OTHER PUBLIC SAFETY				
316	Contributions	\$ 12,000	\$ -	\$ -	Included in Sheriff budget, per Co. Commission resolution
339	Matching Share	-	-	65,000	Farm Road - Rail Road Crossing
	TOTAL OTHER PUBLIC SAFETY	\$ 12,000	\$ -	\$ 65,000	
55110	LOCAL HEALTH CENTER				
307	Communication	\$ 1,562	\$ 1,321	\$ 1,600	
320	Dues & Memberships	100	100	150	
328	Janitorial Services	8,199	8,340	8,400	Bid Item - Contracted Estimated
335	Maintenance & Repair - Building	804	543	1,000	
348	Postal Charges	1,750	1,500	1,000	
355	Travel	-	-	-	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services**	-	1,260	1,500	**This line may be contracted through the state this yr - Stericycle Haz. Waste P/U

Fund #101		Franklin County, TN		County General	
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
410	Custodial Supplies	2,023	1,659	2,000	Lebanan Chem & Cintas
435	Office Supplies	946	1,103	1,200	
452	Utilities	12,312	12,580	15,000	
502	Building & Contents Insurance	2,628	3,094	3,000	
506	Liability Insurance	944	494	479	
524	In Service/Staff Development	496	-	225	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	472	155	250	
TOTAL LOCAL HEALTH CENTER		\$ 32,236	\$ 32,149	\$ 35,804	
55120 RABIES AND ANIMAL CONTROL					
103	Assistant(s)	\$ 2,800	\$ 40,476	\$ 49,402	2 positions
105	Supervisor/Director	29,895	35,106	36,185	Appointed - Co Salary Class
169	Part Time Personnel	1,217	-	-	
186	Longevity	1,200	1,200	-	
187	Overtime Pay	7,653	5,265	3,500	
201	Social Security	3,293	6,234	5,523	
204	State Retirement	4,701	3,257	10,432	
206	Life Insurance	47	114	140	
207	Medical Insurance	5,084	13,664	17,139	
209	Disability Insurance	261	226	779	
210	Unemployment Compensation	111	474	252	
212	Employer Medicare Liability	-	-	1,292	
307	Communication	1,252	2,751	2,768	Moved \$732 to line 399 for contract services
333	Licenses	-	628	-	Not yearly
335	Maintenance & Repair -- Building	-	111	-	Keep line for next yr
338	Maintenance & Repair -- Vehicles	589	985	2,000	
340	Medical & Dental Services	-	28	-	
348	Postage	73	285	420	
355	Travel	-	143	450	PerDiems, Mileage & Lodging, Etc
357	Veterinary Services	1,705	-	-	
399	Other Contracted Services (Lg. dead animal P/U)	26,323	28,746	34,032	contract with Griffin & other increased \$732
401	Animal Food and Supplies	212	1,094	1,500	
410	Custodial Supplies	474	-	-	
413	Drugs & Medical Supplies	-	3,310	3,300	
425	Gasoline	3,651	8,717	13,000	
435	Office Supplies	16	2,040	2,000	
451	Uniforms	-	1,724	2,000	

FY 2008-2009 Budget Document		Franklin County, TN		County General	
Fund #101		2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
452	Utilities	1,574	1,795	-	Moved to County Buildings
499	Other Supplies/Materials	1,169	4,972	5,000	
502	Building & Contents Insurance	106	126	-	Moved to Other Charges
506	Liability Insurance	1,536	804	-	Moved to Other Charges
508	Premium on Surety Bonds	250	-	250	
509	Refunds	-	25	-	
511	Vehicle & Equipment Insurance	1,431	467	-	Moved to Other Charges
524	In Service/Staff Development	-	150	1,000	Meeting Registrations & Contracted In-Service Staff Development
707	Building Improvements	-	26,026	3,974	Remainder of \$30,000 Grant
718	Motor Vehicle	-	14,195	10,000	Replace 1995 Ford
790	Other Equipment	-	5,795	4,000	Other Small Equipment needs
	TOTAL RABIES & ANIMAL CONTROL	\$ 96,623	\$ 210,933	\$ 210,339	
55180	CHILDREN'S SPECIAL SERVICES				
309	Contracts with Government Agencies	\$ 2,683	\$ 2,683	\$ 2,683	Health Dept - State Contract
	TOTAL CHILDREN'S SPECIAL SERVICES	\$ 2,683	\$ 2,683	\$ 2,683	
55190	OTHER LOCAL HEALTH SERVICES				DGA CONTRACT
131	Medical Personnel	\$ -	\$ -	\$ 21,454	1 position - State Classification
161	Secretary(s)	20,110	20,797	41,505	2 positions - State Classification
186	Longevity	420	480	540	
189	Other Salaries & Wages	61,401	57,775	47,273	3 positions - State Classification
201	Social Security	6,172	5,961	6,680	
204	State Retirement	5,991	5,816	5,885	
206	Life Insurance	109	132	94	
207	Medical Insurance	11,230	10,270	11,126	
209	Disability Insurance	440	412	452	
210	Unemployment Compensation	411	398	420	
212	Employer Medicare Liability	-	-	1,295	
336	Maintenance & Repair Services - Equipment	-	455	-	
348	Postage	-	-	-	
355	Travel	4,786	8,307	15,000	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	-	5,782	8,500	Interpreter services
499	Other Supplies & Materials	3,000	50	5,000	
524	In Service/Staff Development	-	280	2,800	Meeting Registrations & Contracted In-Service Staff Development
708	Communications Equipment	-	-	-	
	TOTAL OTHER LOCAL HEALTH SERVICES	\$ 114,070	\$ 116,915	\$ 168,024	Offset by DGA Contract revenue

FY 2008-2009 Budget Document					
		Franklin County, TN		County General	
Fund #101	Account Description	2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION
No.		Actual	Estimated	Budget	
55310 REGIONAL MENTAL HEALTH CENTER					
316	Contributions	\$ 10,000	\$ 10,000	\$ 9,000	Centerstone - Contribution Resolution
TOTAL REGIONAL MENTAL HEALTH CENTER		\$ 10,000	\$ 10,000	\$ 9,000	
55390 APPROPRIATION TO STATE					
309	Contracts with Government Agencies	\$ 27,963	\$ 27,963	\$ 27,963	Helath Dept - State Contract
TOTAL APPROPRIATION TO STATE		\$ 27,963	\$ 27,963	\$ 27,963	
55510 GENERAL WELFARE ASSISTANCE					
316	Contributions	\$ 22,000	\$ 22,000	\$ 17,775	Adult Activity Ctr - Contribution Resolution (Skills Dev not requesting this year)
TOTAL GENERAL WELFARE ASSISTANCE		\$ 22,000	\$ 22,000	\$ 17,775	
55731 LITTER CONTROL					
149	Laborers	\$ 33,824	\$ 43,121	\$ 44,892	2 positions - reducing
169	Part Time Personnel	\$ -	-	-	
186	Longevity	480	540	-	
187	Overtime Pay	25	-	-	
201	Social Security	2,539	3,291	2,783	
204	State Retirement	3,823	5,106	5,257	
206	Life Insurance	78	63	94	
207	Medical Insurance	6,937	3,873	5,563	
209	Disabilty Insurance	391	285	409	
210	Unemployment Compensation	92	159	168	
212	Employer Medicare Liability	-	-	651	
310	Contracts with Public Agencies	2,949	7,180	7,100	
355	Travel	-	660	900	PerDiems, Mileage & Lodging, Etc
499	Other Supplies and Materials	1,015	507	1,000	
524	In Service/Staff Development	250	70	300	Meeting Registrations & Contracted In-Service Staff Development
TOTAL LITTER CONTROL		\$ 52,403	\$ 64,855	\$ 69,116	
55900 OTHER PUBLIC HEALTH & WELFARE					
302	Advertising	-	2,000	-	Tobacco Grant
499	Other Supplies & Materials	-	9,650	2,354	
599	Other Charges	-	1,678	112	
TOTAL OTHER PUBLIC HEALTH & W		\$ -	\$ 13,328	\$ 2,466	Offset by Grant Revenue

FY 2008-2009 Budget Document					
		Franklin County, TN		County General	
Fund #101		2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
56300 SENIOR CITIZENS ASSISTANCE					
316	Contributions	\$ 22,485	\$ 24,500	\$ 22,050	FC & Sewanee Ctrs - Contribution Resol.
334	Maintenance Agreements	-	-	-	
335	Maintenance & Repair -- Buildings	4,270	1,640	2,940	
410	Custodial Supplies	-	1,473	2,450	TW Sales
452	Utilities	15,262	16,973	-	Moved to County Buildings
502	Building & Contents Insurance	3,800	4,708	-	Moved to Other Charges
718	Motor Vehicles	-	3,050	-	Donation to Sewanee Senior Citizens
TOTAL SENIOR CITIZENS ASSISTANCE		\$ 45,817	\$ 52,344	\$ 27,440	
56500 LIBRARIES					
103	Assistant(s)	\$ 26,040	\$ 27,042	\$ 29,900	1 position
105	Supervisor/Director	33,008	35,208	39,797	Appointed - Co Salary Class
129	Librarians	18,946	20,697	22,446	1 position
186	Longevity	1,320	1,740	1,920	
187	Overtime Pay	-	-	-	
201	Social Security	5,949	6,343	5,832	
204	State Retirement	9,575	9,571	11,015	
206	Life Insurance	140	141	140	
207	Medical Insurance	14,382	15,373	17,364	
209	Disability Insurance	697	727	839	
210	Unemployment Compensation	210	294	252	
212	Employer Medicare Liability	-	-	1,364	
307	Communications	-	54	-	
316	Contributions	42,168	42,168	37,951	
502	Building & Contents Insurance	2,500	2,708	-	Moved to Other Charges
799	Other Capital Outlay	-	-	1,470	Parking Lot Preparation
TOTAL LIBRARIES		\$ 154,935	\$ 162,066	\$ 170,290	
56700 PARKS AND FAIR BOARDS					
105	Supervisor/Director	\$ 6,764	\$ 6,967	\$ 7,181	1 PT position
189	Other Salaries & Wages	8,883	9,644	9,790	Seasonal positions
201	Social Security	1,197	1,271	1,052	
210	Unemployment Compensation	162	191	252	
212	Employer Medicare Liability	-	-	246	
307	Communication	505	764	500	Reduced \$200

FY 2008-2009 Budget Document					
		Franklin County, TN		County General	
Fund #101					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
316	Contributions	25,440	19,152	20,952	Sports Organizations - Contribution Resolution Based on \$8 per player on roster
334	Maintenance Agreements	-	-	200	Life Communications***New Line
335	Maintenance & Repair	1,722	8,248	9,000	
355	Travel	-	128	270	New approved line
452	Utilities	9,742	2,884	-	Moved to County Buildings
499	Other Supplies/Materials	9,117	4,322	8,000	Fuel, Sand, Toiletries
599	Other Charges	680	2,164	3,000	
799	Other Capital Outlay	-	-	-	
	TOTAL PARKS & FAIR BOARDS	\$ 64,212	\$ 55,735	\$ 60,443	
56900	Other Social, Cultural & Recreational				
790	Other Construction	\$ 1,461	\$ -	\$ -	USDA Grant - Completed & Closed
	TOTAL OTHER SOCIAL, CULTURAL & RECREATION	\$ 1,461	\$ -	\$ -	
57100	AGRICULTURE EXTENSION				
140	Salary Supplements	\$ 55,501	\$ 53,991	\$ 69,987	Salaries and benefits for Ag. Ext.
169	Part Time Personnel	6,800	-	-	are the required local match for
201	Social Security	520	-	-	Franklin County. The employees are
210	Unemployment Compensation	58	-	-	paid by UT and TSU
212	Employer Medicare Liability	-	-	-	
299	Other Fringe Benefits	7,372	8,136	13,109	
307	Communication	2,909	2,863	3,350	Moved \$450 to line 399
399	Other Contracted Services	-	-	450	AT & T Comm Contract
499	Other Supplies & Materials	-	447	2,640	
599	Other Charges	-	2,531	-	USDA Grant Completed & Closed
709	Data Processing Equipment	70	350	1,200	
	TOTAL AGRICULTURE EXTENSION	\$ 73,230	\$ 68,318	\$ 90,736	
57500	SOIL CONSERVATION				
118	Secretary to Board	\$ 24,960	\$ 23,840	\$ 22,446	1 position
140	Salary Supplements	3,155	-	-	Offset by State Revenue
186	Longevity	1,200	1,500	-	
189	Other Salaries & Wages	23,088	15,347	22,524	1 position
201	Social Security	3,688	3,029	2,788	
204	State Retirement	5,991	3,385	5,266	
206	Life Insurance	94	71	94	

FY 2008-2009 Budget Document					
		Franklin County, TN		County General	
Fund #101					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
207	Medical Insurance	9,715	7,813	10,904	
209	Disability Insurance	426	256	409	
210	Unemployment Compensation	133	167	168	
212	Employer Medicare Liability	-	-	652	
316	Contributions	3,255	3,255	2,930	
599	Other Charges	-	-	175	Job Posting - New Line
	TOTAL SOIL CONSERVATION	\$ 75,705	\$ 58,663	\$ 68,356	
58120 INDUSTRIAL DEVELOPMENT					
103	Assistant	\$ 29,822	\$ 31,152	\$ 32,907	1 position
186	Longevity	1,140	1,200	1,200	1 employee
201	Social Security	2,329	2,430	2,115	
204	State Retirement	3,766	3,779	3,994	
206	Life Insurance	47	47	47	
207	Medical Insurance	4,857	5,344	5,788	
209	Disability Insurance	264	279	299	
210	Unemployment Compensation	70	84	84	
212	Employer Medicare Liability	-	-	495	
302	Advertising	-	-	4,000	
305	Audit/Reports	2,150	-	2,500	
307	Communication	1,565	1,848	1,000	Phone Only Moved \$3,000 to line 334
316	Contributions	96,600	105,400	94,860	
320	Dues & Subscriptions	430	560	725	
334	Maintenance Agreements	292	-	2,800	ISP & Web-Hosting Contracted Agreements
348	Postal Charges	903	857	1,300	
351	Rentals	5,376	5,782	6,000	
355	Travel	-	-	9,000	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	1,897	900	1,700	
508	Premium on Bonds	215	95	215	
524	In Service/Staff Development	-	-	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,900	500	18,000	Park Development
709	Data Processing Equipment	-	126	1,300	
715	Land	-	-	-	
	TOTAL INDUSTRIAL DEVELOPMENT	\$ 153,623	\$ 160,383	\$ 192,328	
58190 OTHER ECONOMIC & COMMUNITY DEVELOPMENT					
309	Contracts with Government Agencies	\$ 88,630	\$ 97,209	\$ 97,209	TN Rehab Center - State Contract DHS

FY 2008-2009 Budget Document					
		Franklin County, TN		County General	
Fund #101					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
599	Other Charges	-	489,142	-	SCTDD Home Grant
790	Other Equipment	-	4,488	-	Archives Grant
	TOTAL OTHER ECONOMIC & COMM. DEV.	\$ 88,630	\$ 590,839	\$ 97,209	
58300 VETERANS SERVICES					
105	Supervisor/Director	\$ 14,240	\$ 14,668	\$ 15,108	1 Part time Salary Position
201	Social Security	1,089	1,122	937	
210	Unemployment Compensation	72	84	84	
212	Employer Medicare Liability	-	-	219	
307	Communication	427	692	450	
320	Dues & Memberships	-	25	25	
348	Postal Charges	78	82	84	
355	Travel	542	478	540	PerDiems, Mileage & Lodging, Etc
435	Office Supplies	100	51	150	
524	In Service/Staff Development	-	-	-	Meeting Registrations & Contracted In-Service Staff Development
	TOTAL VETERANS SERVICES	\$ 16,548	\$ 17,202	\$ 17,597	
58400 OTHER CHARGES					
312	Contracts with Private Agencies (Ind. Care)	\$ 300,000	\$ 300,000	\$ -	Indigent Care moved Tax Rev to Debt Serv
340	Medical & Dental Services	842	2,997	2,000	
399	Other Contracted Services	-	-	-	
502	Building & Content Insurance	-	-	42,105	All Dept Except Jail & Health Dept
506	Liability Insurance	82,427	95,895	52,143	All Dept Except Jail & Health Dept
507	Medical Claims	4,347	23,334	18,000	
510	Trustee's Commission	137,889	145,784	150,000	
511	Vehicle & Equipment Insurance	-	-	52,622	All Dept Except Jail
513	Worker's Compensation	134,924	146,651	141,752	
515	Liability Claim(s)	16,107	17,324	18,000	
599	Other Charges	471	3,225	5,000	
	TOTAL OTHER CHARGES	\$ 677,007	\$ 735,210	\$ 481,622	
58500 CONTRIBUTIONS TO AGENCIES					
316	Contributions	\$ 83,040	\$ 72,400	\$ 64,386	Contributions Resolution
	TOTAL CONTRIBUTIONS TO AGENCIES	\$ 83,040	\$ 72,400	\$ 64,386	
90000 CAPITAL OUTLAY					
91110 General Administration Projects					
707	Building Improvements	\$ 27,840	\$ -	\$ -	
711	Furniture and Fixtures	282	-	-	

FY 2008-2009 Budget Document					
		Franklin County, TN		County General	
Fund #101					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
719	Office Equipment	7,728	-	-	
91120	<u>Administration of Justice Projects</u>				
709	Data Processing Equip.	\$ 6,587	\$ -	\$ -	
715	Land (for Judicial Center	400,000	-	-	
799	Other Capital Outlay (Closing Costs for Land)	1,670	-	-	
91130	<u>Public Safety Projects</u>				
399	Other Contracted Services	\$ 4,995	\$ -	\$ -	
708	Communication Equipment	68,331	-	-	
718	Motor Vehicles	103,037	-	-	
790	Other Equipment	57,822	-	-	
91190	<u>Other General Government Projects</u>				
790	Other Equipment	\$ 14,720	\$ -	\$ -	
	TOTAL CAPITAL OUTLAY	\$ 693,012	\$ -	\$ -	
95000	<u>CAPITAL PROJECTS-DONATED</u>				
95900	<u>Capital Projects Donated to Other Entities</u>				
790	Other Equipment	\$ 335	\$ -	\$ -	
791	Other Construction	-	-	-	
	TOTAL CAPITAL PROJECTS DONATED	\$ 335	\$ -	\$ -	
99100	Transfers Out	\$ 72,653	\$ 6,741	\$ 15,000	Highway for E-911 Signs (15k) &
	TOTAL OPERATING TRANSFER	\$ 72,653	\$ 6,741	\$ 15,000	
	Total Estimated Expenditures & Other Uses	\$ 11,497,461	\$ 12,241,381	\$ 12,555,250	
	Proceeds from Sale of Capital Assets	\$ 866,474			County Reserve for ID Purpose
	Excess of Estimated Revenue & Other Sources	\$ 632,786	\$ 57,730	\$ (1,215,717)	
	Over (Under) Estimated Expend. & Other Uses				
	Estimated Beginning Fund Balance - July 1	2,801,607	3,332,733	\$ 3,390,463	
	Less Reserve For Encumbrances	(101,660)	-		
	Estimated Ending Fund Balance -- June 30	3,332,733	3,390,463	2,174,746	
	Less Reserve for Other General Purposes	(866,474)	(990,208)		

FY 2008-2009 Budget Document		Franklin County, TN		County General	
Fund #101	Account Description	2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION
No.		Actual	Estimated	Budget	
	Estimated <u>UNDESIGNATED</u> Ending Fund Balance As of June 30	\$ 2,466,259	\$ 2,400,255		

FY 2008-2009 Budget Document					
Franklin County, TN		Courthouse and Jail Maintenance			
Fund #112					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
Estimated Revenues					
40000	LOCAL TAXES				
40200	County Local Option Taxes				
40260	Litigation Tax - Special Purpose	\$ -	\$ -	\$ -	
40266	Litigation Tax -- Jail, Workhouse, Courthouse	32,514	29,496	31,000	
	TOTAL LOCAL TAXES	\$ 32,514	\$ 29,496	\$ 31,000	
	Total Estimated Revenues	\$ 32,514	\$ 29,496	\$ 31,000	
Estimated Expenditures					
58000	OTHER GENERAL GOVERNMENT				
58400	Other Charges				
510	Trustee's Commission	\$ 336	\$ 294	\$ 350	
	TOTAL OTHER CHARGES	\$ 336	\$ 294	\$ 350	
	Total Estimated Expenditures	\$ 336	\$ 294	\$ 350	
99000	OTHER USES				
99100	Transfers Out				
590	Transfers to Other Funds	\$ 30,000	\$ 30,000	\$ 36,000	Transfer. To Gen. Debt Fund
	TOTAL OTHER USES	\$ 30,000	\$ 30,000	\$ 36,000	
	Total Estimated Expenditures & Other Uses	\$ 30,336	\$ 30,294	\$ 36,350	
	Excess of Estimated Revenue Over (Under)	\$ 2,178	\$ (798)	\$ (5,350)	
	Estimated Expenditures				
	Estimated Beginning Fund Balance July 1	41,849	44,027	43,229	
	Estimated Ending Fund Balance June 30	\$ 44,027	\$ 43,229	\$ 37,879	

FY 2008-2009 Budget Document					
Franklin County, TN		Solid Waste			
Fund #116	Account Description	2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION
No.		Actual	Estimated	Budget	
Estimated Revenues					
40000 LOCAL TAXES					
40100 County Property Taxes					
40110	Current Property Taxes	\$ 809,840	\$ 832,078	\$ 855,828	
40120	Trustee's Collection Prior Year	15,351	19,140	18,289	
40130	Clerk & Master Collection Prior Year	12,413	16,645	13,000	
40140	Interest and Penalty	3,371	3,877	3,371	
40150	Pick-Up Taxes	751	-	-	
40161	Payment in Lieu of Taxes - TVA	639	745	639	
40163	Payment in Lieu of Taxes -- Other	67	67	67	
40300 STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	9,046	8,072	8,100	
TOTAL LOCAL TAXES		\$ 851,478	\$ 880,624	\$ 899,294	
41100 LICENSES					
41140	Cable TV Franchise	\$ 6,635	\$ 6,769	\$ 6,766	
TOTAL LICENSES		\$ 6,635	\$ 6,769	\$ 6,766	
43000 CHARGES FOR CURRENT SERVICES					
43100 General Service Charges					
43109	Transfer Waste Stations Collection Charges	\$ 10,000	\$ 10,000	\$ 10,000	
43110	Tipping Fees	8,730	6,860	8,000	
43190	Other General Service Charges	-	-	-	
TOTAL CHARGES FOR CURRENT SERVICES		\$ 18,730	\$ 16,860	\$ 18,000	
44000 OTHER LOCAL REVENUES					
44100 Recurring Items					
44110	Interest Earned	\$ 200,000	\$ 220,000	\$ 220,000	
44145	Sale of Recycled Material	175,705	203,245	200,000	
44170	Miscellaneous Refunds	669	464	500	
44500 Nonrecurring Items					
44530	Sale of Equipment	-	-	-	
44540	Sale of Property	-	-	-	
44560	Damages Recovered from Individuals	-	-	-	
44990	Other Local Revenues	-	-	1,305	Insurance Dividend
TOTAL OTHER LOCAL REVENUES		\$ 376,374	\$ 423,709	\$ 421,805	
46100 GENERAL GOVERNMENT GRANTS					
46170	Solid Waste Grants	\$ 28,290	\$ 29,738	\$ 22,600	
TOTAL GENERAL GOVERNMENT GRANTS		\$ 28,290	\$ 29,738	\$ 22,600	
49800 OPERATING TRANSFERS					
Transfers In					
TOTAL OPERATING TRANSFERS		-	-	-	
Total Estimated Revenues & Other Sources		1,281,507	1,357,700	1,368,465	
Estimated Expenditures					
55720 SANITATION EDUCATION/INFORMATION					
302	Advertising	\$ 823	\$ 891	\$ 1,000	
429	Instructional Supplies & Materials	-	-	500	
499	Other Supplies & Materials	867	913	1,000	
TOTAL SANITATION EDUC./INFO.		\$ 1,690	\$ 1,804	\$ 2,500	
55732 CONVENIENCE CENTERS					
149	Laborers	\$ 156,560	\$ 160,372	\$ 165,000	
201	Social Security	11,977	12,270	10,231	
210	Unemployment Compensation	1,336	1,490	2,101	

FY 2008-2009 Budget Document		Franklin County, TN			Solid Waste		
Fund #116		2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION		
Account No.	Account Description	Actual	Estimated	Budget			
212	Employer Medicare Liability	-	-	2,394			
307	Communication	7,347	7,269	7,000			
335	Maintenance & Repair -- Buildings	4,416	4,274	5,000			
336	Maintenance & Repair -- Equipment	3,569	12,231	15,000			
451	Uniforms	803	-	-			
452	Utilities	14,030	9,592	14,000			
499	Other Supplies & Materials	4,238	4,123	4,000			
706	Building Construction	27,471	2,600	10,000			
715	Land	300	-	15,000			
733	Solid Waste Equipment	2,331	-	14,000	2 packer containers		
TOTAL CONVENIENCE CENTERS		\$ 234,378	\$ 214,221	\$ 263,726			
55733 TRANSFER STATIONS							
105	Supervisor/Director	\$ 49,514	\$ 51,097	\$ 53,014			
106	Deputy(ies)	29,352	31,362	32,907.88			
141	Foreman	27,157	28,909	29,901.16			
142	Mechanic	24,920	27,242	27,207.64			
145	Equipment Operators - Light	24,482	25,307	25,307.56			
147	Truck Drivers	45,533	46,415	47,064.52			
149	Laborers	84,859	87,570	87,529.96			
184	Educational Incentive -- Co. Official/Admin. Officer	1,000	1,000	1,000.00			
185	Educational Incentive -- Other County Employees	1,000	1,000	1,000.00			
186	Longevity	5,280	6,120	6,720.00			
187	Overtime	4,068	4,702	4,500.00			
201	Social Security	22,215	23,140	19,602.12			
204	State Retirement	36,059	36,394	37,021.82			
206	Life Insurance	515	515	515.80			
207	Medical Insurance	48,467	56,689	61,419.00			
209	Disability Insurance	2,530	2,676	2,757.64			
210	Unemployment Compensation	770	924	925.00			
212	Employer Medicare Liability	-	-	4,585.13			
307	Communication	1,722	1,498	1,600			
309	Contracts with Government Agencies	401,870	442,214	460,000	Interlocal & Allied Waste		
312	Contracts with Private Agencies	54,048	35,378	50,000	Tire Disposal - Johnson Mulching		
331	Legal Services	-	-	-			
334	Maintenance Agreements	980	980	1,000	copier - Lanier Worldwide		
336	Maintenance & Repair - Equipment	15,009	15,068	17,000			
338	Maintenance & Repair - Vehicles	2,152	1,212	2,000			
348	Postage	17	-	-			
355	Travel	-	1,221	3,000			
412	Diesel Fuel	26,686	38,854	51,000			
425	Gasoline	3,233	4,700	6,400			
433	Lubricants	3,364	1,740	3,000			
435	Office Supplies	1,972	3,735	3,000			
450	Tires & Tubes	13,019	5,834	8,000			
451	Uniforms	1,031	1,800	1,800			
452	Utilities	476	5,587	7,000			
453	Vehicle Parts	2,709	2,728	4,000			
499	Other Supplies & Materials	12,810	13,036	12,500			
524	Staff Development	1,963	450	500			
707	Building Improvements	-	-	-			
733	Solid Waste Equipment	21,615	76,320	90,000	Bid Roll Off Truck in Oct/Nov		

FY 2008-2009 Budget Document		Franklin County, TN			Solid Waste			
Fund #116	Account Description	2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION			
No.		Actual	Estimated	Budget				
790	Other Equipment	-	-	-				
	TOTAL TRANSFER STATIONS	\$ 972,397	\$ 1,083,417	\$ 1,164,780				
55770	POST CLOSURE CARE COST							
312	Contracts with Private Agencies	\$ 10,396	\$ 3,789	\$ 10,000	Landfill --well testing & methane maint.			
602	Principal on Notes	-	-	-				
604	Interest on Notes	-	-	-				
	TOTAL POST CLOSURE CARE COST	\$ 10,396	\$ 3,789	\$ 10,000				
58400	OTHER EXPENDITURES							
340	Medical & Dental Services	\$ 86	\$ 780	\$ 500				
502	Building & Content Insurance	-	11,901	12,722				
506	Liability Insurance	-	13,884	14,842				
507	Medical Claims	-	995	1,500				
510	Trustee's Commission	18,962	20,000	22,000				
511	Vehicle & Equipment Insurance	42,144	13,885	14,842				
513	Workers Compensation	10,969	11,866	11,350				
516	Liability Claims	-	-	-				
599	Other Charges	62	100	1,000				
	TOTAL OTHER EXPENDITURES	\$ 72,223	\$ 73,411	\$ 78,756				
99110	OPERATING TRANSFERS TO PRIMARY GOV.	\$ 3,803	\$ 3,803	\$ 3,803				
	TOTAL OPERATING TRANSFER	\$ 3,803	\$ 3,803	\$ 3,803				
	Total Estimated Expenditures	\$ 1,294,887	\$ 1,380,445	\$ 1,523,564				
	Excess of Estimated Revenues Over (Under)							
	Estimated Expenditures	\$ (13,380)	\$ (22,745)	\$ (155,099)				
	Estimated Beginning Fund Balance July 1	422,198	398,834	364,634				
	Less Reserve for Encumbrances	(9,984)	(11,455)					
	Estimated Ending Fund Balance June 30	\$ 398,834	\$ 364,634	\$ 209,535				

FY 2008-2009 Budget Document					
Franklin County, TN		Local Purpose Tax (Rural Fire) Fund			
Fund #120					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
Estimated Revenues					
40000	LOCAL TAXES				
40100	County Property Taxes				
40110	Current Property Taxes	\$ 349,884	\$ 359,584	\$ 364,770	
40120	Trustee's Collection Prior Year	6,637	8,500	8,500	
40130	Clerk & Master Collection Prior Year	5,083	7,177	7,500	
40140	Interest & Penalty	1,522	1,706	1,650	
40150	Pickup Taxes	372	-	-	
40161	Payment in Lieu of Taxes - TVA	351	405	380	
40163	Payment in Lieu of Taxes - Other	37	36	36	
40200	County Local Option Taxes				
40220	Hotel/Motel Tax	69,500	64,167	65,000	
	TOTAL LOCAL TAXES	\$ 433,386	\$ 441,575	\$ 447,836	
40300	STATUTORY LOCAL TAXES				
40320	Bank Excise Tax	\$ 4,967	\$ 4,400	\$ 4,400	
	TOTAL STATUTORY LOCAL TAXES	\$ 4,967	\$ 4,400	\$ 4,400	
41100	LICENSES & PERMITS				
41140	Cable TV Franchise	\$ 3,643	\$ 3,680	\$ 3,680	
41520	Building Permits	22,090	20,000	20,000	
	TOTAL LICENSES & PERMITS	\$ 25,733	\$ 23,680	\$ 23,680	
48100	OTHER GOVERNMENTS				
48130	Contributions	\$ -	\$ -	\$ -	
	TOTAL OTHER GOVERNMENTS	\$ -	\$ -	\$ -	
	TOTAL ESTIMATED REVENUES	\$ 464,086	\$ 469,655	\$ 475,916	
Estimated Expenditures					
54310	FIRE PREVENTION & CONTROL				
338	Maintenance & Repair of Equipment	\$ 1,857	\$ 20	\$ 1,000	Fire Safety House and Truck
399	Other Contracted Services	436,400	450,000	450,000	\$30,000 to each of 15 Depts.
425	Gasoline	43	93	150	Gas for Fire Safety House Truck
510	Trustee's Commission	8,215	8,548	8,800	
	TOTAL FIRE PREVENTION & CONTROL	\$ 446,515	\$ 458,661	\$ 459,950	
	TOTAL ESTIMATED EXPENDITURES	\$ 446,515	\$ 458,661	\$ 459,950	
	Excess of Estimated Revenue & Other Sources Over (Under) Estimated Expenditures	\$ 17,571	\$ 10,994	\$ 15,966	
	Estimated Beginning Fund Balance July 1	\$ 21,263	\$ 31,234	\$ 42,228	
	Less Reserve for Encumbrances & Reserves	\$ (7,600)	\$ -		
	Estimated Ending Fund Balance June 30	\$ 31,234	\$ 42,228	\$ 58,194	

FY 2008-2009 Budget Document		Drug Control Fund			
Franklin County		Drug Control Fund			
Fund # 122					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
Estimated Revenues					
42000	FINES, FORFEITURES AND PENALTIES				
42100	Circuit Court				
42140	Drug Control Fines	\$ 8,286	\$ 7,500	\$ 10,000	
42300	General Sessions Court				
42340	Drug Control Fines	4,522	3,672	3,200	
42350	Jail Fees				
42900	Other Fines, Forfeitures and Seizures				
42910	Proceeds from Confiscated Property	24,065	20,542	44,000	
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 36,873	\$ 31,714	\$ 57,200	
44000	OTHER LOCAL REVENUES				
44100	Recurring Items				
44170	Miscellaneous Refunds	\$ 1,187	\$ 119	\$ 175	
44500	Nonrecurring Items				
44530	Sale of Equipment**New Revenue	280	5,300	-	
44570	Contributions & Gifts	125	950	-	
44990	Other Local Revenue	-	-	10,000	Drug Court Reimbursement
	TOTAL OTHER LOCAL REVENUES	\$ 1,592	\$ 6,369	\$ 10,175	
46000	STATE REVENUES				
46290	Other Public Safety Grants	\$ 15,000	\$ -	\$ -	
46990	Other State Revenues**New Revenue	9,037	34,260	-	Substance Tax Revenue
	TOTAL STATE REVENUES	\$ 24,037	\$ 34,260	\$ -	
47600	Direct Federal Revenue				
47700	Asset Forfeiture Funds	\$ -	\$ -	\$ -	
	TOTAL DIRECT FEDERAL REVENUE	\$ -	\$ -	\$ -	
48000	OTHER GOV'TS. & CITIZENS GROUPS				
48100	Other Governments				
48130	Contributions	4,400	200	2,075	
48600	Citizens Groups				
48610	Donations	4,250	800	2,000	
48990	Other (Cities for EFI & TBI)	-	-	6,000	
	TOTAL OTHER GOV. & CITIZENS GROUPS	\$ 8,650	\$ 1,000	\$ 10,075	
	Total Estimated Revenues	\$ 71,152	\$ 73,343	\$ 77,450	
Estimated Expenditures					
54000	PUBLIC SAFETY				
54150	Drug Enforcement				
189	Other Salaries & Wages	\$ -	\$ -	\$ 9,188	Reimbursed from Drug Court
201	Social Security	-	-	570	
210	Unemployment Compensation	-	-	110	
212	Employer Medicare Liability	-	-	133	
316	Contributions	750	-	-	
319	Drug Control Payments	10,000	9,709	15,000	
334	Maintenance Agreements	-	-	-	
336	Maintenance & Repair -- Equipment	-	305	1,500	

Fund # 122					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
338	Maintenance & Repair -- Vehicles	2,049	945	1,500	
340	Medical & Dental		-	18,000	Meth Physicals & Lab
355	Travel	-	1,817	2,000	
401	Animal Food and Supplies	313	-	3,000	
429	Instructional Materials & Supplies (DARE)	6,089	4,268	6,000	DARE - Non Grant Expenses
431	Law Enforcement Supplies	125	150	1,500	
499	Other Supplies & Materials	6,890	983	350	
509	Refunds	1,000	-	-	
524	Staff Development	4,530	740	2,000	
599	Other Charges	3,778	1,960	1,500	
716	Law Enforcement Equipment	39,882	6,510	1,500	
718	Motor Vehicles**15,000	9,800	32,281	25,000	
	TOTAL DRUG ENFORCEMENT	\$ 85,206	\$ 59,668	\$ 88,851	
58000	OTHER GENERAL GOVERNMENT				
58400	Other Charges				
510	Trustee's Commission	\$ 383	\$ 318	\$ 600	
	TOTAL OTHER CHARGES	\$ 383	\$ 318	\$ 600	
	Total Estimated Expenditures	\$ 85,589	\$ 59,986	\$ 89,451	
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ (14,437)	\$ 13,357	\$ (12,001)	
	Estimated Beginning Fund Balance -- July 1	30,146	15,709	30,332	
	Less Encumbrances & Reserves	-	1,266		
	Estimated Ending Fund Balance -- June 30	\$ 15,709	\$ 30,332	\$ 18,331	

FY 2008-2009 BUDGET DOCUMENT					
Franklin County		Highway/Public Works Fund			
Fund #131					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
Estimated Revenues					
40000	LOCAL TAXES				
40100	COUNTY PROPERTY TAXES				
40110	Current Property Taxes	\$ 233,767	\$ 243,051	\$ 325,985	
40120	Trustee's Collection Prior Year	4,912	5,795	5,250	
40130	Clerk & Master Collection Prior Year	2,750	4,652	4,500	
40140	Interest and Penalty	926	1,148	1,100	
40150	Pick-Up Taxes	205	-	-	
40161	Payment in Lieu of Taxes - TVA	140	140	150	
40162	Payment in Lieu of Taxes - Local Utilities	778	787	725	
40163	Payment in Lieu of Taxes - Other	518	194	250	
40200	COUNTY LOCAL OPTION TAXES				
40280	Mineral Severance Tax	85,230	65,858	56,000	
40300	STATUTORY LOCAL TAXES				
40320	Bank Excise Tax	1,815	1,648	1,700	
40390	Other Statutory Local Taxes	-	-	-	
	TOTAL LOCAL TAXES	\$ 331,041	\$ 323,273	\$ 395,660	
41100	LICENSES AND PERMITS				
41140	Cable TV Franchise	\$ 1,331	\$ 1,379	\$ 1,375	
	TOTAL LICENSES AND PERMITS	\$ 1,331	\$ 1,379	\$ 1,375	
43000	CHARGES FOR CURRENT SERVICES				
43100	GENERAL SERVICE CHARGE				
43190	Other General Service Charges	\$ 15,923	\$ 2,599	\$ 20,000	Serv. Charge to Govt. Entities for Req
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 15,923	\$ 2,599	\$ 20,000	
44000	OTHER LOCAL REVENUES				
44100	RECURRING ITEMS				
44130	Sale of Materials and Supplies	\$ -	\$ -	\$ 1,500	Mats. Charge to Govt. entities for Req
44170	Miscellaneous Refunds	822	318	1,000	Misc. Refunds
44500	NONRECURRING ITEMS				
44520	Insurance Recovery	2,792	-	-	Occ. Acc. Recovery
44530	Sale of Equipment	24,512	-	2,000	Surplus Equip. Sales
44560	Damages Recovered from Individuals	100	-	500	Chgs. To Individuals -- Ex: guardrail repair
44990	Other Local Revenues	8,914	-	2,372	Insurance Dividend
	TOTAL OTHER LOCAL REVENUES	\$ 37,140	\$ 318	\$ 7,372	
46000	STATE OF TENNESSEE				
46400	Public Works Grants				
46410	Bridge Program	\$ 455,028	\$ 161,891	\$ -	State-Aid Match 80/20 (State & Fed)
46420	State Aid Program	193,431	548,544	137,131	State-Aid Match 75/25 Gourdneck Rd
46490	Other Public Works Grants	-	2,252	-	Safety Grant Match 90/10, some 100%
46800	Other State Revenues				
46920	Gasoline and Motor Fuel Tax	1,935,724	1,968,559	1,861,842	
46930	Petroleum Special Tax	31,590	31,538	31,606	State Petro Tax
46980	Other State Grants	-	-	45,000	
	TOTAL STATE OF TENNESSEE	\$ 2,615,773	\$ 2,712,784	\$ 2,075,579	
47000	FEDERAL GOVERNMENT				
47230	Disaster Relief	\$ -	\$ -	\$ -	
47590	Other Federal thru State	-	-	37,000	UTSI Rail Road Crossing - Mandated
	TOTAL FEDERAL GOVERNMENT	\$ -	\$ -	\$ 37,000	
	TOTAL ESTIMATED REVENUES	\$ 3,001,208	\$ 3,040,353	\$ 2,536,986	
4900	OTHER SOURCES				
49800	Transfers In	\$ 137,062	\$ 34,846	\$ 10,000	E-911 sign maint.
	Total Other Sources (Non-Revenue)	\$ 137,062	\$ 34,846	\$ 10,000	
	Total Estimated Revenues & Other Sources	\$ 3,138,270	\$ 3,075,199	\$ 2,546,986	
Estimated Expenditures					
61000	ADMINISTRATION				

FY 2008-2009 BUDGET DOCUMENT					
Franklin County		Highway/Public Works Fund			
Fund #131					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
101	County Official	\$ 63,876	\$ 67,070	\$ 70,350	Elected - State Mandated 4.89%
103	Assistant	97,898	103,040	103,607	3 positions
161	Secretary	-	-	-	Secretary
185	Educational Incentive (COCTP & Emp. Educ.)	-	-	1,000	
186	Longevity	2,220	2,340	2,460	
187	Overtime Pay	2,717	172	2,500	2 positions O/T
189	Other Salaries and Wages	7,530	1,758	5,420	1 shared position with finance & trustee
191	Board & Committee Member Fees	18,240	18,240	18,240	Highway Commission
201	Social Security	11,666	11,875	12,622	Employees & Hwy. Commission
204	State Retirement	20,599	20,804	21,703	Employees Only
206	Life Insurance	191	192	197	" "
207	Medical Insurance	20,881	23,171	23,309	" "
208	Dental Insurance	727	810	839	" "
209	Disability Insurance	1,316	1,510	1,632	" "
210	Unemployment Compensation	41	-	13.76	Non-Contributory Employer
212	Employer Medicare	2,820	2,778	2,952	Employees & Hwy. Commission
299	Other Fringe Benefits	1,113	1,375	1,300	Safety Incentive, Christmas Bonus
320	Dues and Memberships	4,363	4,553	4,600	TCHOA, TCHOA Region II, TCOSA
331	Legal Services	1,200	929	5,000	Attorney Services - Ongoing Case
332	Legal Notices, Recording & Court Costs	316	489	400	Newspaper Ads, Registration of Deeds
337	Maintenance & Repair - Office Equipment	2,090	1,944	2,200	Contracted Repair of office equip.
348	Postal Charges	43	150	200	
355	Travel (Meals, Mileage, Lodging, Parking, Etc.)	-	1,209	1,600	PerDiems, Mileage & Lodging, Etc
399	Other Contracted Services	2,708	1,440	1,500	Reduced using Co Maint 7/1/08
435	Office Supplies	1,861	916	1,900	Administration office supplies
524	In Service/Staff Development	6,373	2,054	4,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,361	1,266	1,600	Miscellaneous
	TOTAL ADMINISTRATION	\$ 272,150	\$ 270,085	\$ 291,644	
62000 HIGHWAY & BRIDGE MAINTENANCE					
141	Foremen	\$ 55,573	\$ 40,798	\$ 29,128	1 position
142	Mechanic	11,887	12,018	13,708	1 position split Quarry & Hwy Maint
144	Equipment Operators Heavy	67,361	85,000	110,748	4 positions
145	Equipment Operators Light	177,089	182,704	172,015	8 positions <12K for quarry time
147	Truck Drivers	95,344	75,284	93,125	4 positions
186	Longevity	10,800	10,080	8,280	
187	Overtime Pay	5,279	3,262	10,000	
201	Social Security	26,129	25,384	27,094	
204	State Retirement	45,409	46,746	51,173	
206	Life Insurance	792	831	819	
207	Medical Insurance	81,095	88,058	102,596	
208	Dental Insurance	2,705	3,134	3,669	
209	Disability Insurance	3,502	3,950	3,920	
212	Employer Medicare	6,111	5,930	6,337	Hwy. Maintenance Employees
299	Other Fringe Benefits	3,361	3,805	4,000	Safety incentive, Christmas bonus
399	Other Contracted Services	10,672	4,638	12,000	Survey, Tree Service, Fence & CauLight
403	Asphalt - Cold Mix	-	13,535	20,000	Liquid asphalt for cold mix
404	Asphalt - Hot Mix	-	164	combining lines	mixed asph for cover tile & spot repairs
405	Asphalt - Liquid	12,073	-	-	oil for prepping road for spot repairs
408	Concrete	653	630	2,000	covering tile
409	Crushed Stone	87	7,869	8,000	stone for cold mix
426	General Construction Materials	1,525	1,306	3,500	construction supplies for road maint. Jobs
436	Other Road Materials	5,947	18,575	20,000	striping, salt
443	Road Signs	13,147	16,300	20,000	signs and supplies
444	Salt	6,612	-	-	moved line to 436
446	Small Tools	345	904	3,000	air hammer, concrete saw
499	Other Supplies & Materials	2,031	3,531	1,500	Flags, Vests, Raincoats, spray paint, etc.
	TOTAL HIGHWAY AND BRIDGE MAINTENANCE	\$ 645,529	\$ 654,436	\$ 726,610	
63100 OPERATION AND MAINTENANCE OF EQUIPMENT					
141	Foremen	\$ 28,916	\$ 29,929	\$ 29,900	1 position
186	Longevity	720	780	840	
187	Overtime	142	40	1,000	

FY 2008-2009 BUDGET DOCUMENT					
Franklin County		Highway/Public Works Fund			
Fund #131					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
189	Other Salaries and Wages	17,797	21,799	21,778	1 position
201	Social Security	2,964	3,260	3,318	
204	State Retirement	5,893	6,280	6,267	
206	Life Insurance	94	94	94	
207	Medical Insurance	9,783	11,410	12,376	
208	Dental Insurance	359	408	524	
209	Disability Insurance	446	465	470	
212	Employer Medicare	695	763	776	
299	Other Fringe Benefits	425	426	450	Safety incentive, Christmas bonus
335	Maintenance & Repair -- Building	325	602	1,000	
336	Maintenance & Repair - Equipment (contracted)	23,474	7,593	19,000	Thompson, L.B. Smith, etc
412	Diesel Fuel	88,674	89,790	115,000	all equip. not quarry
418	Equipment and Machinery Parts	65,387	57,376	80,000	all parts not quarry
424	Garage Supplies	21,686	25,575	26,000	Highway shop supplies
425	Gasoline	18,952	28,000	43,200	all vehicles not quarry
433	Lubricants	5,928	6,035	9,000	all vehicles and equip. not quarry
446	Small Tools	3,082	1,841	4,000	Highway shop
450	Tires & Tubes	22,153	16,577	28,000	all tires not quarry
499	Other Supplies & Materials	76	-	300	Highway shop
	TOTAL OPERATION & MAINTENANCE OF EQUIP	\$ 317,972	\$ 309,043	\$ 403,293	
63400 QUARRY OPERATIONS					
141	Foremen	\$ 30,889	\$ 30,061	\$ 29,128	1 position
142	Mechanic	-	-	13,707.72	1 position split Quarry & Hwy Maint
145	Equipment Operators Light	36,399	36,023	38,120.88	1 position and 12K for other additional
186	Longevity	660	720	1,260.00	
187	Overtime Pay	280	20	1,000.00	Quarry associated overtime
189	Other Salaries & Wages	15,695	16,861	18,000.00	Other than Lt Oper
201	Social Security	5,186	5,135	6,275.40	
204	State Retirement	9,473	10,002	11,852.42	
206	Life Insurance	47	47	117.00	
207	Medical Insurance	13,085	17,926	15,470.00	
208	Dental Insurance	442	638	524.10	
209	Disability Insurance	252	262	627.50	
212	Employer Medicare	1,213	1,201	1,467.63	
299	Other Fringe Benefits	402	245	425	Safety incentive, Christmas bonus
307	Communications	1,457	1,455	1,700	Phone & fax @ quarry
321	Engineering Services	-	-	5,000	Engineering
323	Explosive and Drilling Services	41,183	16,660	40,000	Volume control & cost of pulling shots
330	Operating Lease Payments	14,400	14,400	15,600	Bostick-Holland Lease ends 12/31/08
335	Maintenance & Repair -- Building	-	1,728	3,000	
336	Maintenance and Repair - Equipment	11,815	12,381	17,000	Electrical & contracted service
349	Printing, Stationery & Forms	53	1,250	750	Quarry load tickets
412	Diesel Fuel	17,413	32,742	39,300	
415	Electricity	43,813	38,406	50,000	Crusher & Office Electrical
418	Equipment and Machinery Parts	32,485	30,626	40,000	
424	Garage Supplies	8,790	9,350	10,000	Quarry shop supplies
433	Lubricants	2,712	3,839	4,200	
450	Tires and Tubes	1,842	94	8,000	
454	Water and Sewer	884	630	1,200	crusher and office water
499	Other Supplies and Materials	240	-	250	
	TOTAL QUARRY OPERATIONS	\$ 291,110	\$ 282,702	\$ 373,975	
65000 OTHER CHARGES					
307	Communications	\$ 7,242	\$ 6,885	\$ 7,300	office phones, pager, mobiles, ISP charges
322	Evaluation and Testing	-	-	1,750	
340	Medical and Dental Services	2,686	887	4,000	drug testing fees
359	Disposal Fees	2,487	2,596	2,800	dumpster fees
361	Permits	1,983	2,158	2,300	charges for mine and environmental permits
413	Drugs and Medical Supplies	-	-	300	first aid kits and supplies
451	Uniforms	10,893	8,680	10,000	
452	Utilities	13,600	13,057	14,500	Hwy shop and office
502	Building and Contents Insurance	767	722	23,131	yearly premium
506	Liability Insurance	30,650	28,851	26,986	yearly premium

FY 2008-2009 BUDGET DOCUMENT					
Franklin County		Highway/Public Works Fund			
Fund #131	Account Description	2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION
No.		Actual	Estimated	Budget	
507	Medical Claims	16,864	5,071	7,500	Occ. Acc. Medical claims deductibles
508	Premiums on Surety Bond	1,150	750	1,150	yearly premium
510	Trustees Commission	25,579	25,867	29,000	
511	Vehicle & Equipment Insurance	45,209	42,555	26,986	yearly premium
513	Workers Compensation	21,240	10,691	19,725	Occ. Acc. Premium
516	Other Self Insured Claims	4,203	-	2,000	Occ. Acc. Related charges
599	Other Charges	815	1,200	1,500	misc. fees & expenses
	TOTAL OTHER CHARGES	\$ 185,368	\$ 149,970	\$ 180,928	
	68000 CAPITAL OUTLAY				
321	Engineering Services	\$ -	\$ -	\$ -	engineering & surveying for cap. proj.
705	Bridge Construction	478,941	72,837	-	1 Federal Leon Stephens Bridge
706	Building Construction	-	-	-	
707	Building Improvements	165	-	15,000	
708	Communication Equipment	14,020	7,000	15,000	repeater rent, radio purchases and repair
713	Highway Construction	1,401	5,974	10,000	used before capital projects breakdown
713	Highway Construction District 1	4,765	119,000	94,631	Has \$98,000 Encumbered ending 6/30/08
713	Highway Construction District 2	57,089	76,815	-	
713	Highway Construction District 3	1,356	85,488	94,315	
713	Highway Construction District 4	-	-	38,560	
714	Highway Equipment	69,710	19,696	-	
718	Motor Vehicles	12,019	-	18,000	replace truck
719	Office Equipment	1,601	2,020	1,300	computer due to gis
726	State-Aid Projects	563	694,200	192,786	State-Aid Road - Gourneck Road NW
790	Other Equipment	5,870	-	15,000	snow plow
791	Other Construction	16,538	22,610	37,000	UTSI - Railroad Mandated
799	Other Capital Outlay	-	10,000	10,000	unexpected capital expenditures
	TOTAL CAPITAL OUTLAY	\$ 664,038	\$ 1,115,640	\$ 541,592	
	82100 DEBT SERVICE PRINCIPAL				
82120	Highways and Streets				
602	Principal on Notes	\$ 50,000	\$ -	\$ -	
610	Principal on Capitalized Leases	28,612.00	30,076	55,000	Prin. (12,981.03 Grader) (42,018.97 Trucks)
	TOTAL DEBT SERVICE PRINCIPAL	\$ 78,612	\$ 30,076	\$ 55,000	
	82200 DEBT SERVICE INTEREST				
82220	Highways and Streets				
604	Interest on Notes	\$ 2,934	\$ -	\$ -	
611	Interest on Capitalized Leases	2,833	1,470	6,000	Int. (162.72 Grader) (5,837.28 Trucks)
	TOTAL DEBT SERVICE INTEREST	\$ 5,767	\$ 1,470	\$ 6,000	
	99100 Transfers Out				
590	Transfers to Other Funds	\$ 403,803	\$ 403,803	\$ 403,803	Software Maint. & Hwy.Cap. 6 mil Proj
	Total Other Uses (Transfers Out)	\$ 403,803	\$ 403,803	\$ 403,803	
	TOTAL ESTIMATED EXPENDITURES	\$ 2,864,349	\$ 3,217,225	\$ 2,982,846	
	Excess of Estimated Revenues Over (Under)				
	Estimated Expenditures	\$ 273,921	\$ (142,026)	\$ (435,860)	
	Estimated Beginning Fund Balance July 1	\$ 662,818	975,249	676,223	
	Less Encumbrances & Reserves	\$ 38,510	(157,000)		
	Estimated Ending Fund Balance June 30	\$ 975,249	\$ 676,223	\$ 240,363	

FY 2008-2009 BUDGET DOCUMENT					
Franklin County, TN General Purpose School Fund					
Fund #141					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
Estimated Revenues					
40000	Local Taxes				
40100	County Property Taxes				
40110	Current Property Taxes	\$ 7,883,984	\$ 8,190,165	\$ 8,458,498	
40120	Trustee's Collection - Prior Year	186,413	212,507	196,000	
40130	Clerk & Master Collections - Prior Year	81,832	156,777	140,000	
40140	Interest and Penalty	31,923	38,718	33,000	
40161	Payments in Lieu of Taxes - TVA	4,706	4,717	5,000	
40162	Payments in Lieu of Taxes - Local Utilities	26,382	28,631	23,000	
40163	Payments in Lieu of Taxes - Other	17,544	6,523	7,500	
40200	County Local Option Taxes				
40210	Local Option Sales Tax	3,930,600	3,930,600	3,930,600	
40300	Statutory Local Taxes				
40320	Bank Excise Tax	61,575	55,561	65,000	
40350	Interstate Telecommunications Tax	6,058	5,020	5,000	
	Total Local Taxes	\$ 12,231,017	\$ 12,629,219	\$ 12,863,598	
41000	Licenses and Permits				
41110	Marriage License	\$ 3,221	\$ 3,030	\$ 2,800	
41140	Cable TV Franchise	44,759	46,468	45,000	
	Total Licenses and Permits	\$ 47,980	\$ 49,498	\$ 47,800	
43500	Education Charges				
43511	Tuition-Regular Day Students	\$ 19,894	\$ -	\$ -	
43513	Tuition- Summer School	8,535	6,065	6,000	
43517	Tuition-Other	278,187	288,727	290,453	ESP
	Total Education Charges	\$ 306,616	\$ 294,792	\$ 296,453	
44000	Other Local Revenues				
44100	Recurring Items				
44110	Interest Earned	\$ 425,000	\$ 425,000	\$ 425,000	
44120	Lease/Rentals	12,604	12,204	12,000	Nextel Lease
44146	E-Rate Funding	-	59,374	-	E-Rate
44170	Miscellaneous Refunds	69,992	95,372	127,570	Save the Children Grant
44500	Non-Recurring Items				
44520	Insurance Recovery	23,088	13,093	33,508	
44530	Sale of Equipment	15,350	7,277	-	
44530	Resale of Material T&I House	-	-	10,000	
44570	Contributions & Gifts	12,536	27,540	4,394	
	Total Other Local Revenues	\$ 558,570	\$ 639,860	\$ 612,472	
46000	State of Tennessee				
46500	Regular Education Funds				
46511	Basic Education Program	\$ 23,420,700	\$ 24,727,000	\$ 24,831,000	
46515	Early Childhood Education	721,366	1,063,390	1,090,122	Pre School Programs
46520	School Food Service	33,697	-	-	
46550	Driver Education	14,366	15,795	15,795	
46590	Other State Educ Funds	181,855	190,143	130,000	SRO Grant; Health Grant, Connect-Ten Excess
46610	Career Ladder Program	340,719	317,694	317,694	
46612	Career Ladder-Extended Contract	146,366	146,366	146,366	
	Total Regular Education Funds	\$ 24,859,069	\$ 26,460,388	\$ 26,530,977	
46800	Other State Revenue				
46790	Other Vocational				
46851	State Sharing TVA	50,000	50,000	50,000	

FY 2008-2009 BUDGET DOCUMENT					
Franklin County, TN					
General Purpose School Fund					
Fund #141					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
46980	Other State Grants	44,346	33,300	33,300	Campora Grant
46990	Other State Revenue	96,522	50,098	-	
	Total Other State Revenue	\$ 190,868	\$ 133,398	\$ 83,300	
	Total State of Tennessee	\$ 25,049,937	\$ 26,593,786	\$ 26,614,277	
47000	Federal Government				
47100	Federal through State				
47120	Adult Basic Education	\$ 100,561	\$ 78,446	\$ 97,303	
47143	Special Education Grants -- IDEA	110,550	109,368	-	Proj. shift --Inclusive Asst. Tech Grants
47210	Job Training Partnership	53,188	52,880	100,793	Workforce Solution & Wired Grant
47590	Other Federal thru State	44,435	35,062	10,595	Meth Free TN
47640	ROTC Reimbursement	38,363	43,227	40,000	
	Total Federal Through State	\$ 347,097	\$ 318,983	\$ 248,691	
	Total Estimated Revenues	\$ 38,541,217	\$ 40,526,138	\$ 40,683,291	
49000	OTHER SOURCES				
48990	Other Government (Headstart)	\$ 154,113	\$ 227,464	\$ 229,870	Headstart
49200	Notes Issued				
49800	Transfers In	148,984	100,000	-	
	Total Other Sources	\$ 303,097	\$ 327,464	\$ 229,870	
	Total Estimated Revenue & Other Sources	\$ 38,844,314	\$ 40,853,602	\$ 40,913,161	
70000	Instruction				
71100	Regular Instruction				
116	Teachers	\$ 12,010,863	\$ 12,209,048	\$ 12,840,185	302 Regular Employees
117	Career Ladder Program	198,161	194,109	190,000	160 Positions
127	Career Ladder Extended Cont	152,757	126,541	129,400	fully funded by state
128	Homebound Teachers	14,073	17,710	20,000	Hourly as needed
163	Aides	655,882	481,167	460,481	7 computer lab aides/26 regular aides
189	Other Salaries & Wages	-	5,856	49,455	Save the Children's Grant Personnel
195	Substitute Teachers (Certified)	92,678	80,044	95,000	
198	Substitute Teachers (Non-Certified)	139,337	139,861	155,975	
201	Social Security	792,076	785,963	864,311	
204	State Retirement	835,492	840,896	903,227	
207	Medical Insurance	1,582,948	1,726,251	2,000,640	
209	Disability Insurance	5,452	4,719	4,190	support at .91% salary
210	Unemployment Compensation	13,930	17,117	30,000	
212	Employer Medicare Liability	185,324	184,476	202,137	
356	Tuition	291,000	291,000	291,000	payment to Tullahoma 162 students
399	Other Contracted Services	51,005	90,487	73,415	
429	Instructional Supplies	513,439	444,960	511,007	\$280,000 allocated to schools for supplies/field trip \$112,000 technology needs supplies to schools
449	Textbooks	360,233	403,411	400,175	student textbooks
499	Other Supplies & Materials	5,620	5,520	5,700	
599	Other Charges	6,492	7,760	9,112	
722	Reg Instruction Equipment	187,379	329,783	154,380	Smart Boards, calculators, Plato, computers, print projectors, Science lab, Wired Grant \$33,880
	Total Regular Instruction	\$ 18,094,139	\$ 18,386,679	\$ 19,389,790	
71150	Alternative School				
116	Teachers	\$ 187,229	\$ 283,576	\$ 175,773	3.5 employees
117	Career Ladder Program	3,833	4,000	4,000	3.5 employees

FY 2008-2009 BUDGET DOCUMENT					
Franklin County, TN		General Purpose School Fund			
Fund #141					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
163	Aides	14,820	-	-	
198	Substitute Teachers (non-certified)	2,045	755	1,500	
201	Social Security	12,710	17,559	11,239	
204	State Retirement	13,483	17,945	11,541	
207	Medical Insurance	25,430	24,886	20,285	
209	Disability Insurance	110	-	-	
212	Employer Medicare Liability	2,973	4,107	2,628	
	Total Alternative School	\$ 262,633	\$ 352,828	\$ 226,967	
71200	Special Education Program				
116	Teachers	\$ 1,877,945	\$ 1,892,103	\$ 2,037,517	47 employees/summer school 08/09
117	Career Ladder Program	21,999	20,000	20,000	18 positions
128	Homebound Teachers	26,799	25,660	28,000	Hourly as needed
163	Aides	119,288	143,091	188,203	12 positions / summer school 08-09
189	Other Salaries & Wages	60,981	17,869	17,496	1 LPN
195	Substitute Teachers (certified)	3,106	165	2,500	
198	Substitute Teachers (non-certified)	23,699	8,767	20,000	
201	Social Security	129,290	126,560	143,450	
204	State Retirement	137,036	138,480	157,978	
207	Medical Insurance	259,858	257,781	295,300	
209	Disability Insurance	946	1,219	1,872	
210	Unemployment Compensation	576	599	5,000	
212	Employer Medicare Liability	30,237	29,608	33,549	
312	Contracts/Private Agencies	64,044	232,677	277,040	Stones River Academy, OT/PT, Synergistics, Dr. Moore, Glidden, Feltz
336	Maintenance & Repairs	20,747	20,722	15,500	maintenance for copiers
399	Other Contracted Services	-	3,522	9,500	translators and speech
429	Instructional Supplies	106,200	91,835	85,000	Protocols, SRA, misc.
725	Special Education Equipment	7,911	44,889	5,371	
	Total Special Education	\$ 2,890,662	\$ 3,055,547	\$ 3,343,276	
71300	Vocational Education Program				
116	Teachers	\$ 1,203,028	\$ 1,144,127	\$ 994,391	25 Reg Employees
117	Career Ladder Program	14,000	14,000	11,000	9 Positions
195	Substitute Teachers (certified)	21,170	27,329	5,000	
198	Substitute Teachers (non-certified)	20,936	21,095	10,000	
201	Social Security	73,845	71,155	63,264	
204	State Retirement	74,130	72,268	64,546	
207	Medical Insurance	171,761	169,202	160,692	
209	Disability Insurance	-	-	-	
212	Employer Medicare Liability	17,270	16,668	14,796	
429	Instructional Supplies	39,303	25,158	50,600	
448	T & I Construction Materials	-	-	10,000	Building Trades Materials Needed for Resale Items/Revenue 44530
449	Textbooks	-	3,465	5,000	
499	Other Supplies & Materials	3,505	2,439	5,000	Small misc vocational supplies
730	Voc Instruction Equipment	13,951	19,035	30,000	computers, lathe, squaring shear, hand brake
	Total Vocational Education	\$ 1,652,899	\$ 1,585,941	\$ 1,424,289	
71400	Student Body Education Program				
189	Other Salaries & Wages	\$ 69,448	\$ 60,461	\$ 51,001	.5 F/T Athletic Director, 3 Hourly Vol Coaches
201	Social Security	4,104	3,619	3,162	
204	State Retirement	4,260	3,347	3,274	
207	Medical Insurance	10,323	7,391	4,240	1 employee
212	Employer Medicare Liability	960	854	740	
355	Travel	-	1,454	3,000	Athletic Director travel

FY 2008-2009 BUDGET DOCUMENT					
Franklin County, TN General Purpose School Fund					
Fund #141		2006-2007	2007-2008	2008-2009	FURTHER EXPLANATION
Account No.	Account Description	Actual	Estimated	Budget	
399	Other Contracts	72,667	70,545	82,000	Drug Testing \$36,000/Ambulance \$2,000 / Athletic Trainers \$41,500
499	Other Supplies & Materials	63,045	16,463	10,250	
599	Other	4,897	11,758	5,000	Misc Items athletic program, elementary basketball fees & uniroms, unscheduled field repairs
	Total Student Body	\$ 229,704	\$ 175,892	\$ 162,667	
71600	Adult Education Program				71600 & 72260 reimbursed 97,303
116	Teachers	\$ 33,721	\$ 52,272	\$ 18,720	4 P/T adult ed. Teachers
163	Other Salaries & Wages	3,219	3,847	-	
201	Social Security	2,733	3,459	1,161	
204	State Retirement	2,288	3,416	1,202	
212	Employer Medicare Liability	-	5,422	-	
355	Travel	558	809	271	
429	Instructional Supplies	25,556	3,794	9,474	adult ed. Supplies
599	Other Charges	-	190	-	
	Total Adult Education	\$ 68,075	\$ 73,209	\$ 30,828	
	Total Instruction	\$ 23,198,112	\$ 23,630,096	\$ 24,577,816	
72000	Support Service				
72110	Attendance				
105	Supervisor/Director	\$ 71,530	\$ 62,537	\$ 47,197	Part time retired employee
117	Career Ladder	1,000	-	-	
162	Clerical Personnel	-	81,476	85,270	5 Attendance Aides
189	Other Salaries	-	37,125	37,876	1 Employee
201	Social Security	4,260	9,724	10,561	
204	State Retirement	4,446	16,873	14,420	
207	Medical Insurance	7,769	32,012	27,860	
209	Disability Insurance	-	892	1,121	
212	Employer Medicare Liability	996	2,553	2,470	
355	Travel	-	904	1,700	
499	Other Supplies	896	1,022	1,000	Perfect Attendance Awards, Printer Cartridges, Misc Office Supplies
524	Staff Development	1,281	1,734	3,700	Misc Conferences & National Conference
704	Attendance Equipment	2,475	2,300	2,500	
	Total Attendance	\$ 94,653	\$ 249,152	\$ 235,675	
72120	Health Services				
131	Medical Personnel	\$ 66,006	\$ 109,690	\$ 109,701	3 RNs/Summer School 08/09
198	Substitute	928	-	500	
201	Social Security	3,952	6,558	6,832	
204	State Retirement	7,888	13,108	12,846	
207	Medical Insurance	529	8,945	9,120	
209	Disability Insurance	569	819	998	
212	Employer Medicare Liability	924	1,534	1,598	
355	Travel	211	475	500	nurses travel
524	Staff Development	842	734	800	CPR and nurses training
	Total Health Services	\$ 81,849	\$ 141,863	\$ 142,896	
72130	Other Support Services				
117	Career Ladder Program	\$ 9,000	\$ 8,000	\$ 9,000	9 employees
123	Guidance Personnel	577,927	638,199	668,404	13 reg employees
135	Assessment Personnel	9,007	9,843	9,500	Kindergarten screening
161	Secretary(s)	-	34,625	79,511	4 employees

FY 2008-2009 BUDGET DOCUMENT					
Franklin County, TN		General Purpose School Fund			
Fund #141					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
170	School Resource Officer	33,905	53,300	20,000	.50 pf SRO @ Huntland, FCHS SRO officer will be budgeted thru budget amendment when we know total of grant. (revenue & expenditure)
189	Other Salaries (Safety Coordinator)	-	64,467	46,152	.5 School Safety Coordinator plus partial grant writer
198	Non Certified Substitute	144	1,015	1,250	
201	Social Security	36,284	45,544	50,457	
204	State Retirement	36,614	49,223	56,373	
207	Medical Insurance	37,729	50,329	50,650	
209	Disability Insurance	-	265	724	
212	Employer Medicare Liability	8,486	10,651	11,800	
322	Evaluation & Testing	20,718	26,309	40,400	testing for all grade levels
355	Travel	-	1,470	1,200	
524	In-Service Staff Development	-	1,465	1,000	
	Total Other Support	\$ 769,814	\$ 994,705	\$ 1,046,420	
72210	Regular Instruction				
105	Supervisor/Director	\$ 129,405	\$ 101,355	\$ 113,749	1 F/T & 1 @ 50% & 1 @ 15%
117	Career Ladder Program	11,000	11,000	12,000	11 positions
129	Librarians	545,116	560,446	576,712	12 positions
162	Clerical Personnel	27,040	27,958	15,660	.5 Position
163	Educational Assistants	-	56,776	57,922	4 Library Aides
195	Substitutes	-	110	250	
196	In-service Training	32,820	6,497	7,831	
198	Non-Certified Substitutes	32,820	1,280	1,000	
201	Social Security	45,160	46,126	48,816	
204	State Retirement	47,402	52,514	54,217	
207	Medical Insurance	68,682	81,607	84,815	
209	Disability Insurance	481	723	670	
212	Employer Medicare Liability	10,562	10,793	11,370	
355	Travel	11,416	11,230	21,068	Supervisors/Traveling teachers/Homebound/Secretaries/Public Relations
399	Other Contracted Services	3,700	-	-	
499	Other Supplies & Materials	24,344	29,927	26,995	Misc supplies as needed (Walmart, Quill, etc)/Tech Supplies. Summer School, testing supplies & materials
524	Staff Development	48,421	67,844	57,025	Inservice training for all grade levels and supervisors, \$14000 Schools allocations,
790	Other Equipment	29,022	-	10,000	
	Total Regular Instruction	\$ 1,067,391	\$ 1,066,186	\$ 1,099,899	
72220	Special Education Program				
105	Supervisor/Director	\$ 70,278	\$ 71,855	\$ 73,115	1 employee
117	Career Ladder Program	1,000	1,000	1,000	1 employee
162	Clerical Personnel	76,873	78,387	80,868	3 Employees
201	Social Security	9,144	9,276	9,609	
204	State Retirement	13,556	13,914	14,228	
207	Medical Insurance	13,551	14,364	14,700	
209	Disability Insurance	561	690	736	
212	Employer Medicare Liability	2,138	2,169	2,247	
308	Consultants	15,680	15,000	-	
355	Travel	16,228	14,750	32,000	Homebound \$3000
499	Other Supplies & Materials	35,528	30,002	20,516	
524	Staff Development	40,053	26,743	21,000	
599	Other Charges	1,949	2,490	6,150	
	Total Special Education	\$ 296,539	\$ 280,640	\$ 276,169	
72230	Vocational Education Program				

FY 2008-2009 BUDGET DOCUMENT					
Franklin County, TN		General Purpose School Fund			
Fund #141					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
105	Supervisor/Director	\$ 39,473	\$ 41,276	\$ 43,342	Part time retired employee
161	Secretary	33,010	34,139	34,828	1 employee
201	Social Security	4,494	2,756	4,847	
204	State Retirement	3,945	4,080	4,078	
207	Medical Insurance	5,091	5,396	5,530	
209	Disability Insurance	295	305	317	
212	Employer Medicare Liability	1,051	1,094	1,133	
336	Maintenance & Repair	1,260	1,033	2,500	Maint/Repair Voc Equipment
355	Travel	3,835	5,449	5,000	In-County Travel
399	Other Contracted Service	1,000	895	1,000	Copier Repair Contract
524	Staff Development	5,822	210	4,000	Workshops & competitions
	Total Vocational Education	\$ 99,277	\$ 96,633	\$ 106,575	
72260	Adult Program				71600 & 72260 reimbursed 97,303
105	Supervisor/Director	\$ 56,441	\$ 57,837	\$ 60,160	1 employee
189	Other Salaries/Wages	-	-	25,244	1 employee
201	Social Security	3,499	3,569	5,295	
204	State Retirement	3,594	3,609	6,818	
207	Medical Insurance	4,643	4,524	10,130	2 employees
212	Employer Medicare Liability	684	835	1,238	
355	Travel	-	1,154	-	
524	Staff Development	3,809	1,067	5,428	
599	Other Charges	325	-	350	
	Total Adult Education	\$ 72,995	\$ 72,595	\$ 114,664	
72310	Board of Education				
191	Board & Committee Members	\$ 29,575	\$ 31,200	\$ 31,200	8 positions
201	Social Security	1,834	1,934	1,934	
212	Employer Medicare Liability	429	452	452	
299	Other Fringe Benefits	12,580	20,655	35,724	15 retiree's insurance
305	Audit Services	15,500	16,200	16,750	schools activity funds & cafeteria plate counts
320	Dues & Memberships	15,111	24,136	21,350	SACS, TSBA, District Accred 1X, NCTE, NMSA, ASCD, TSDC
331	Legal Services	25,963	33,154	30,000	
336	Maint & Repair to Equipment	-	-	3,600	
399	Other Contracted Services	8,914	11,597	14,000	Employee drug testing, technical support, phone repairs, vaccines
499	Other Supplies & Mat	4,167	3,588	5,000	Report Cards K-5, Permanent Records, Inserts, grade/plan books
506	Liability Insurance	142,663	132,319	141,693	
508	Premium on Corporate Bonds	22	350	500	
510	Trustee's Commission	273,470	283,375	290,000	
513	Workman's Compensation Insurance	281,353	250,342	262,852	
524	Staff Development	12,080	4,651	12,000	
533	Criminal Investigation	12,112	8,736	12,500	fingerprinting new employees, includes café
599	Other Charges	11,731	4,663	2,500	chamber, advertising, misc. charges
	Total Board of Education	\$ 847,504	\$ 827,352	\$ 882,056	
72320	Director of Schools				
101	County Official/Adm Office	\$ 105,301	\$ 107,626	\$ 109,401	1 Employee
103	Assistants	-	148,025	77,496	1 Employee
117	CEO Supplement	1,000	1,000	1,000	1 Employee
161	Secretary(s)	40,077	41,384	42,220	1 Employee
162	Clerical Personnel	27,040	27,958	28,522	1 Employee
187	Overtime Pay	1,806	-	-	1 Employee
189	Other Salaries & Wages	16,502	17,171	3,600	40 Days

FY 2008-2009 BUDGET DOCUMENT					
Franklin County, TN		General Purpose School Fund			
Fund #141					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
201	Social Security	11,286	20,341	16,259	
204	State Retirement	14,752	24,301	20,768	
207	Medical Insurance	9,732	23,921	19,067	
209	Disability Insurance	1,512	1,598	1,639	
212	Employer Medicare Liability	2,774	4,910	3,802	
307	Communication	40,536	63,780	64,100	\$20,000 School Allocations
320	Dues & Memberships	3,046	241	1,000	
336	Maintenance & Repair	1,293	600	2,500	
348	Postal Charges	4,291	4,667	5,500	Stamps & Postage
355	Travel	2,258	1,164	2,000	
399	Other Contracted Service	105	4,271	5,000	
435	Office Supplies	21,738	17,478	26,000	Letterhead/Envelopes/CO Office Supplies
499	Other Supplies	1,191	945	1,200	
524	Staff Development	6,131	3,776	6,000	
599	Other Charges	10,676	6,273	10,300	bid expenses, job postings
701	Administration Equipment	5,656	8,608	9,000	
	Total Director of Schools	\$ 328,703	\$ 530,038	\$ 456,375	
72410	Office of the Principal				
104	Principal(s)	\$ 676,465	\$ 680,382	\$ 702,458	11 Employees
117	Career Ladder Program	31,000	28,000	29,000	18 employees
139	Assistant Principals	539,711	596,371	619,202	11 Reg Employees
161	Secretary(s)	447,216	425,477	391,907	21 Employees
162	Clerical Personnel	23,920	-	-	
189	Other Salaries and Wages	-	68,841	73,817	5 Office Aides
195	Substitute Teacher (certified)	130	137	350	
198	Substitute Teacher (non-certified)	4,000	2,303	3,000	
201	Social Security	104,347	109,521	112,824	
204	State Retirement	132,753	140,487	141,249	
207	Medical Insurance	204,718	209,697	215,600	
209	Disability Insurance	3,736	4,366	4,238	
212	Employer Medicare Liability	24,404	25,615	26,386	
	Total Office of the Principal	\$ 2,192,400	\$ 2,291,197	\$ 2,320,030	
72520	Human Resources				
105	Supervisor/Director	\$ 74,530	\$ -	\$ -	moved to 72320
162	Clerical Personnel	58,032	60,009	65,772	2 employees
201	Social Security	7,982	3,721	4,078	
204	State Retirement	11,503	7,171	7,702	
207	Medical Insurance	12,435	4,946	5,065	
209	Disability Insurance	523	543	599	
212	Employer Medicare Liability	1,867	870	954	
355	Travel	502	-	-	
399	Other Contracted Services	1,485	1,450	2,000	lease and copier overage
435	Office Supplies	1,267	77	500	
499	Other Supplies and Materials	630	610	800	Employee handbooks
524	Staff Development	1,212	1,357	2,500	Registrations/travel exp. For meetings
701	Administration Equipment	327	3,743	2,000	
	Total Human Resources	\$ 172,295	\$ 84,497	\$ 91,969	
72610	Operation of the Plant				
105	Supervisor/Director	\$ 68,563	\$ 43,032	\$ 45,184	Part time Retired Employee
160	Guards	60,254	30,093	31,820	2.5 positions
166	Custodial Personnel	903,496	891,384	913,393	41 F/T & 8 P/T employees
187	Overtime Pay	7,872	-	-	

FY 2008-2009 BUDGET DOCUMENT					
Franklin County, TN					
General Purpose School Fund:					
Fund #141					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
189	Other Salaries & Wages	109,736	41,004	54,154	1 F/T employee and part time help
198	Substitutes (non-certified)	-	8,585	8,000	
201	Social Security	69,080	58,286	65,258	
204	State Retirement	124,148	106,712	117,026	
207	Medical Insurance	184,065	159,792	175,300	
209	Disability Insurance	7,759	7,918	9,167	
210	Unemployment Compensation	6,796	6,278	10,000	
212	Employer Medicare Liability	16,156	14,170	15,262	
359	Disposal Fees	24,478	29,315	31,800	
399	Other Contracted Service	1,416	150	15,000	
410	Custodial Supplies	192,983	124,866	130,000	Used up most supplies in stock
415	Electricity	1,365,552	1,378,057	1,563,750	8% increase (rate increase and old FCHS sports facilities)
434	Natural Gas	198,411	179,641	220,000	
454	Water & Sewer	97,456	96,021	124,800	8% increase (rate increase and old FCHS sports facilities)
499	Other Supplies & Materials	11,639	509	2,500	misc. custodial supplies
501	Boiler Insurance	9,017	9,497	9,225	
502	Building & Contents Insurance	164,277	171,804	168,074	
599	Other Charges	-	132	1,200	
720	Plant Operation Equipment	13,006	11,543	15,000	custodial equipment
	Total Operation of Plant	\$ 3,636,160	\$ 3,368,789	\$ 3,725,913	
72620	Maintenance of Plant				
105	Supervisor/Director	\$ 51,002	\$ 58,987	\$ 53,244	1 Employee
161	Secretary(s)	22,880	23,657	24,116	1 Employee
167	Maintenance Personnel	511,496	548,382	576,719	19 Employees
187	Overtime Pay	45,550	12,802	5,000	
189	Other Salaries & Wages	5,537	6,284	5,500	1 employee -- 1 hr./day
201	Social Security	38,413	38,946	41,204	
204	State Retirement	75,395	76,937	77,178	
207	Medical Insurance	82,770	92,470	97,000	
209	Disability Insurance	6,035	5,756	6,048	
212	Employer Medicare Liability	8,984	9,108	9,636	
307	Communication	3,820	4,697	5,000	cell and regular phones
329	Laundry Service	16,739	17,651	10,010	uniforms and mats
335	Maint & Repair Service Building	504,524	544,891	552,500	\$12,500 athletic maint.
336	Maint & Repair Service Equipment	57,478	11,152	15,000	
338	Maint & Repair Service Vehicle	21,079	19,481	30,000	
399	Other Contracted Services	90,995	76,692	97,500	Asbestos Monitoring, Mowing Contracts, Pest Control Security Leasing Middle Schools
418	Equip & Machinery Parts	62	-	-	
425	Gasoline	27,536	30,012	45,000	
499	Other Supplies & Materials	3,889	6,231	7,000	Walmart, Lowes
524	Staff Development	366	217	2,500	Maintenance Training
599	Other Charges	137	37	500	
701	Administration Equipment	-	-	2,000	
717	Maintenance Equipment	37,048	4,500	30,000	unexpected maintenance equipment
	Total Maintenance of Plant	\$ 1,611,735	\$ 1,588,890	\$ 1,692,655	
72710	Transportation				
105	Supervisor/Director	\$ 44,511	\$ 45,032	\$ 37,998	.50% of Transportation Director
146	Bus Drivers	176,419	180,024	193,245	10 county bus drivers/ 1 as Needed
198	Substitute (non-certified)	1,634	3,557	3,500	
201	Social Security	13,648	13,727	14,554	

FY 2008-2009 BUDGET DOCUMENT					
Franklin County, TN		General Purpose School Fund			
Fund #141					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
204	State Retirement	25,448	26,095	25,068	
207	Medical Insurance	30,298	32,855	34,650	
209	Disability Insurance	1,829	1,896	1,759	
212	Employer Medicare Liability	3,192	3,271	3,404	
307	Communication	15,505	18,198	6,000	Cellular Phones Employees Only
315	Contracts with Vehicle Owners	1,247,682	1,251,552	1,316,528	4% Increase
315	Fuel Supplement	-	90,857	243,000	Based on Average \$5 per gallon
338	Maint & Repair Service-Vehicle	52,968	97,769	100,000	Maint & Repairs to County owned Buses
355	Travel	-	25	100	
399	Other Contracted Services	3,896	8,876	9,000	Pre-Employment Testing, Random Drug/Alcohol tests,
425	Gasoline	44,779	60,857	88,700	Fuel for County Buses/Director
499	Other Supplies & Materials	-	257	500	School Bus Forms
511	Vehicle Insurance (contracted bus drivers)	25,377	21,600	21,600	Insurance for contracted buses
524	Staff Development	1,642	2,047	3,500	ASMS/TAPT/State Training, Bus Drivers Training
701	Administration equipment	1,179	-	-	
729	Transportation Equipment	50,142	38,525	55,000	Security Cameras & replace bus
	Total Transportation	\$ 1,740,149	\$ 1,897,020	\$ 2,158,106	
-72810	Central and Other				
105	Supervisor/Director	\$ 78,000	\$ 80,346	\$ 81,954	1 Employee
162	Clerical Personnel	33,010	34,139	34,828	1 position
189	Other Salaries & Wages	182,785	168,827	173,367	5 positions
201	Social Security	17,217	16,455	17,989	
204	State Retirement	35,108	33,856	33,976	
207	Medical Insurance	33,049	30,099	31,000	
209	Disability Insurance	2,366	2,600	2,640	
212	Employer Medicare Liability	4,027	3,848	4,207	
299	Other Fringe Benefits	8,417	4,083	10,000	Educ. Reimb. For 260 day employees
317	Data Processing	11,561	11,561	11,561	County Software agreement
355	Travel	5,881	4,562	8,000	computer tech. travel
499	Other Supplies and Materials	-	9,987	-	
524	Staff Development	9,143	10,723	16,500	MTETA, TETC, \$1500 per tech training
599	Other Charges	1,344	3,959	-	unexpected technology expenses
	Total Central & Other	\$ 421,908	\$ 415,045	\$ 426,023	
	Total Support Services	\$ 13,433,372	\$ 13,904,602	\$ 14,775,426	
	Non Instructional Services				
73100	Food Service				
105	Supervisor/Director	\$ 257	\$ -	\$ -	
117	Career Ladder Program	2,000	2,000	2,000	1 employee
201	Social Security	159	149	124	
204	State Retirement	138	97	128	
210	Unemployment Compensation	292	-	-	
212	Employer Medicare Liability	37	29	29	
354	Transportation	662	-	-	
355	Travel	967	-	-	
399	Other Contracted Services	920	-	-	
421	Food Preparation Supplies	27	-	-	
435	Office Supplies	3,939	-	-	
499	Other Supplies & Materials	16,564	-	-	
524	Staff Development	16,529	-	-	
599	Other Charges	2,505	-	-	
	Total Food Services	\$ 44,996	\$ 2,275	\$ 2,281	

FY 2008-2009 BUDGET DOCUMENT					
Franklin County, TN		General Purpose School Fund			
Fund #141					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
73300	Community Services (ESP, Campora, Workforce, Meth Free Grant)				Majority of line items are 100% reimbursed / Revenue #43511 & 43517 & 57210 & 46980 & 47591
105	Supervisor	\$ 102,648	\$ 114,868	\$ 119,982	2 employees + 10% of 1
116	Teachers	-	53,339	54,406	Workforce Solution Teacher
189	Other Salaries & Wages	185,501	206,247	221,800	ESP, Meth Free bus driver, school health employee
198	Substitute (non-certified)	302	-	-	
201	Social Security	17,867	23,069	23,296	
204	State Retirement	15,930	23,476	20,972	
207	Medical Insurance	7,252	16,314	14,147	
209	Disability Insurance	507	654	498	
212	Employer Medicare Liability	4,179	5,395	5,458	
307	Communication	-	1,180	1,150	telephones
355	Travel	3,897	5,527	6,767	ESP field trips transp.
399	Other Contracted Services	2,123	1,512	7,000	
499	Other Supplies & Materials	27,530	47,943	49,150	
524	Staff Development	220	4,319	4,000	
599	Other Charges	27,518	32,777	28,600	workforce incentives/ESP field trips
	Total Community Services	\$ 395,275	\$ 536,620	\$ 557,226	
73400	Early Childhood Education (Preschool Program)				Reimbursed Revenue Code 46515 & 48990 (Pre-School Programs)
105	Supervisor	\$ 27,821	\$ 32,649	\$ 33,218	0.5 Employees
116	Teachers	357,517	481,266	495,990	12 Employees
163	Aides	219,067	307,540	317,016	24 Employees
187	Overtime	-	-	-	
189	Other Salaries & Wages	1,086	26,180	44,660	
195	Substitute (certified)	27	-	-	
198	Substitute (non-certified)	6,023	2,420	5,284	
201	Social Security	36,158	50,843	55,495	
204	State Retirement	49,765	70,453	75,148	
207	Medical Insurance	90,100	127,872	142,648	
209	Disability Insurance	1,642	2,428	2,914	
212	Employer Medicare Liability	8,453	11,892	12,977	
355	Travel	2,099	955	8,000	
399	Other Contracted Services	2,859	880	3,000	
499	Other Supplies & Materials	56,296	125,403	97,022	
524	Staff Development	6,849	7,002	8,000	
599	Other Charges	5,571	17,013	13,120	
790	Other Equipment	7,464	25,507	5,500	
	Total Early Childhood Education	\$ 878,597	\$ 1,290,303	\$ 1,319,992	
	Total Non Instructional Services	\$ 1,318,868	\$ 1,829,198	\$ 1,879,499	
	Capital Outlay				
76100	Regular Capital Outlay				
304	Architects	\$ -	\$ 13,945	\$ -	
399	Other Contracted Services	160,000	-	-	
707	Building Improvement	99,747	110,830	250,000	
799	Other Capital Outlay	214,601	18,928	30,000	Athletic Program
	Total Capital Outlay	\$ 474,348	\$ 143,703	\$ 280,000	
82130	Principal on Debt				
602	Principal on Notes	\$ 24,987	\$ 25,000	\$ 25,000	Payment on Huntland's Lighting Note
610	Principal on Capital Leases	76,561	76,561	82,635	Principal & Interest on Dell Computers
	Total Education Principal on Debt	\$ 101,548	\$ 101,561	\$ 107,635	

FY 2008-2009 BUDGET DOCUMENT					
Franklin County, TN		General Purpose School Fund			
Fund #141					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
82230	Interest on Debt				
604	Interest on Notes	\$ 6,106	\$ 5,132	\$ 4,153	Interest on Huntland's Lighting Note
611	Interest on Capital Leases	14,215	14,215	8,142	
	Total Education Interest on Debt	\$ 20,321	\$ 19,347	\$ 12,295	
82330	Other Debt Services				
620	Contribution to Primary Government	600,000	610,000	860,000	Educational Debt
	Total Debt Service	\$ 600,000	\$ 610,000	\$ 860,000	
	Total Expenditures	\$ 39,146,569	\$ 40,238,507	\$ 42,492,670	
99000	OTHER USES				
99100	Transfers Out				
590	Transfer to Other Funds	100,000	100,000	235,000	Federal Projects Cash Flow
	Total Other Uses	\$ 100,000	\$ 100,000	\$ 235,000	
	Total Expenditures and Other Uses	\$ 39,246,570	\$ 40,338,507	\$ 42,727,672	
	Excess of Estimated Revenues & Other Sources Over (Under) Estimated Expend. & Other Uses	\$ (402,256)	\$ 515,095	\$ (1,814,511)	
	Estimated Beginning Fund Balance July 1	\$ 3,373,069	\$ 3,017,330	\$ 3,642,235	
	Audit Adjustments & Encumbrance Liquidations	\$ 46,517	\$ 109,810	\$ -	
	Estimated Ending Fund Balance June 30	\$ 3,017,330	\$ 3,642,235	\$ 1,827,725	

FY 2008-2009 BUDGET DOCUMENT					
Franklin County		Centralized Cafeteria (143)			
Fund # 143					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
Estimated Revenues					
OPERATION OF NON INSTRUCTIONAL SERVICES					
Food Service Revenue					
43521	LUNCH PAYMENTS STUDENTS	\$ 951,793.00	\$ 904,895.00	\$ 905,000.00	
43522	LUNCH PAYMENTS ADULTS	82,265.00	80,138.00	80,000.00	
43523	INCOME FROM BREAKFAST	49,017.00	64,670.00	64,650.00	
43524	SPECIAL MILK SALES	13,633.00	19,045.00	19,000.00	
43525	A LA CARTE SALES	351,295.00	363,654.00	363,650.00	
43570	RECEIPTS FROM INDIVIDUAL SCHOOLS				
44110	INTEREST	34,066.00	22,918.00	21,000.00	
44170	MISCELLANEOUS REFUNDS	50.00	3,334.00		
46520	SCHOOL FOOD SERVICE		33,880.00	33,880.00	
47111	USDA REIMB LUNCH	1,077,668.00	1,076,199.00	1,076,500.00	
47113	USDA REIMB BREAKFAST	279,968.00	434,816.00	435,000.00	
47114	USDA OTHER	781.00	1,075.00	1,075.00	
49800	TRANSFER (from General Purpose)			235,000.00	
	Total Estimated Revenue & Other Sources	\$ 2,840,536.00	\$ 3,004,624.00	\$ 3,234,755.00	

Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	FURTHER EXPLANATION
Estimated Expenditures					
73100 Food Service Expenditures					
105	Supervisor/Director	\$ 72,713	\$ 75,258	\$ 76,025	1 Employee
162	Clerical Personnel	55,484	55,606	58,882	2 Employees
165	Cafeteria Personnel	987,751	958,567	934,700	57 Employees & 11 Managers
189	Other Salaries & Wages (Subs)		52,382	55,000	
196	Inservice Training (Perfect Attend Incent)		500	1,875	\$125 per perfect attendance
201	Social Security	66,738	67,786	69,842	
204	State Retirement	118,093	123,531	123,477	
207	Medical Insurance	205,551	222,109	260,125	
209	Disability Insurance	8,115	8,932	9,042	
210	Unemployment Compensation	-	1,000	1,000	
212	Employer Medicare Liability	15,609	15,934	16,334	
307	Communication	6,750	8,200	9,500	
336	Maint & Repair Service Equipment	8,656	24,600	40,000	
354	Transportation		200	500	
355	Travel	5,385	6,325	8,000	
399	Other Contracted Services	18,335	6,797	18,000	
421	Food Preparation Supplies	86,354	79,841	96,000	20% Increase of actual
422	Food Supplies	1,230,195	1,323,000	1,600,000	20% Increase of actual
435	Office supplies	3,896	4,920	8,000	
499	Other Supplies & Materials	33,247	32,297	60,000	
513	Workman's Compensation Ins				
524	In-Service/Staff Develop	127	17,350	21,500	
599	Other Charges	2,157	1,260	5,000	
710	Food Service Equipment	110,263	99,832	100,000	
	Total Food Services	\$ 3,035,419	\$ 3,186,227	\$ 3,572,801	
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ (194,883.00)	\$ (181,603.00)	\$ (338,046.00)	
	Estimated Beginning Fund Balance July 1	\$ 905,537.00	\$ 710,654.00	\$ 529,051.00	
	Estimated Ending Fund Balance June 30	\$ 710,654.00	\$ 529,051.00	\$ 191,005.00	

FY 2008-2009 BUDGET DOCUMENT					
Franklin County		General Debt Service Fund			
Fund #151					
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget	
ESTIMATED REVENUES					
40000 LOCAL TAXES					
40100 County Property Taxes					
40110	Current Property Taxes	\$ 526,064	\$ 552,401	\$ 814,963	Represents \$0.10
40120	Trustee's Collection - Prior Year	12,040	13,039	13,500	
40130	Clerk & Master Collections - Prior Year	7,534	10,567	11,000	
40140	Interest and Penalty	2,383	2,592	2,800	
40150	Pick-up Taxes	463	-	-	
40161	Payments in Lieu of Taxes - TVA	293	345	350	
40162	Payments in Lieu of Taxes - Local Utilities	1,735	1,797	2,000	
40163	Payments in Lieu of Taxes - Others	1,163	440	750	
40200 COUNTY LOCAL OPTION TAXES					
40250	Litigation Tax -- General	111,936	105,735	117,000	
40266	Litigation Tax - Jail or Workhouse	-	-	-	
40300 STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	4,066	3,753	4,700	
TOTAL LOCAL TAXES		\$ 667,677	\$ 690,669	\$ 967,063	
41000 LICENSES AND PERMITS					
41140	Cable TV Franchise	3,072	3,134	3,300	
TOTAL LICENSES AND PERMITS		\$ 3,072	\$ 3,134	\$ 3,300	
44000 OTHER LOCAL REVENUES					
44100 Recurring Items					
44110	Interest Earned	\$ 386,433	\$ 179,084	\$ 180,000	We Budgeted \$400 K in 07/08
44500 Non-Recurring Items					
44510	Accrued Interest on Debt Issues	\$ 53,536	\$ -	\$ -	
TOTAL OTHER LOCAL REVENUES		\$ 439,969	\$ 179,084	\$ 180,000	
TOTAL ESTIMATED REVENUES		\$ 1,110,718	\$ 872,887	\$ 1,150,363	
ESTIMATED OTHER SOURCES					
49500	Other Loans Issued	-	-	-	
49800	Transfers In	-	430,000	436,000	
Total Estimated Revenues & Other Sources		\$ 1,110,718	\$ 1,302,887	\$ 1,586,363	

Fund #151		2006-2007	2007-2008	2008-2009
Account No.	Account Description	Actual	Estimated	Budget
ESTIMATED EXPENDITURES				
82100	Principal on Debt			
82110	General Government			
601	Principal on Bonds	\$ 910,000	\$ 1,145,000	\$ 1,175,000
602	Principal on Notes	60,000	-	-
612	Principal on Other Loans	-	-	-
82200	Interest on Debt			
82210	General Government			
603	Interest on Bonds	183,773	428,401	482,091
613	Interest on Other Loans	152,868	-	-
82300	Other Debt Service			
82310	General Government			
510	Trustee's Commission	15,872	14,816	18,000
606	Other Debt Issuance Charges	38,145	45,113	25,000
699	Other Debt Service	8,606	750	5,000
	TOTAL GEN. GOV'T DEBT SERVICE	\$ 1,369,264	\$ 1,634,080	\$ 1,705,091
	TOTAL ESTIMATED EXPENDITURES	\$ 1,369,264	\$ 1,634,080	\$ 1,705,091
	Excess of estimated revenues over (under) estimated expenditures	\$ (258,546)	\$ (331,193)	\$ (118,728)
	OTHER FINANCING SOURCES (Uses)			
	Refunding Debt Issuance	\$ 5,440,000	\$ -	\$ -
	Other Loans Issued		-	-
	Proceeds from Sale of Capital Assets		-	-
	Transfers In	490,000	-	-
	Transfers Out		-	-
	Refunded Loans	(5,401,000)	-	-
	TOTAL OTHER FINANCING SOURCES (Uses)	\$ 529,000	\$ -	\$ -
	ESTIMATED FUND BALANCE JULY 1	1,704,482	1,974,936	1,643,743
	ESTIMATED ENDING FUND BALANCE JUNE 30	\$ 1,974,936	\$ 1,643,743	\$ 1,525,014

FY 2008-2009 BUDGET DOCUMENT						
Franklin County		Education Debt Service Fund				
Fund #156						
Account No.	Account Description	2006-2007 Actual	2007-2008 Estimated	2008-2009 Budget		
ESTIMATED REVENUES						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Taxes	\$ 994,374	\$ 1,025,816	\$ 1,711,422		Represents \$0.21
40120	Trustee's Collection - Prior Year	19,460	24,629	25,000		
40130	Clerk & Master Collections - Prior Year	12,332	19,643	20,000		
40140	Interest and Penalty	4,084	4,666	5,000		
40150	Pick-Up Taxes	876	-	-		
40161	Payments in Lieu of Taxes - TVA	546	372	425		
40162	Payments in Lieu of Taxes - Local Utilities	3,283	3,603	4,000		
40163	Payments in Lieu of Taxes - Other (Nissan)	707,342	487,417	495,799		
40200	County Local Option Taxes					
40210	Local Option Sales Tax	83,395	63,416	65,000		
40300	Statutory Local Taxes					
40320	Bank Excise Tax	7,682	6,953	7,500		
	TOTAL LOCAL TAXES	\$ 1,833,374	\$ 1,636,515	\$ 2,334,146		
41000	LICENSES AND PERMITS					
41140	Cable TV Franchise	5,679	6,021	6,100		
	TOTAL LICENSES AND PERMITS	\$ 5,679	\$ 6,021	\$ 6,100		
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44110	Interest Earned	\$ 13,267	\$ -	\$ -		
44500	Non-Recurring Items					
44510	Accrued Interest on Debt Issues	34,228	-	-		
44570	Contributions & Gifts	-	300,000	-		
	TOTAL OTHER LOCAL REVENUES	\$ 47,495	\$ 300,000	\$ -		
46800	Other State Revenues					
46990	Other State Revenues					
	TOTAL ESTIMATED REVENUES	\$ 1,886,548	\$ 1,942,536	\$ 2,340,246		
	ESTIMATED OTHER SOURCES					
48000	OTHER GOVERNMENTS & CITIZENS					
48130	Contributions (City of Winchester)	100,000	100,000	-		Winchester Ended 07-08
49800	OPERATING TRANSFERS					
49500	Other Loans Issued					
49800	Transfers In	600,000	600,000	860,000		School 600k FCBS & 260k 08/09 Projects
	TOTAL OPERATING TRANSFERS	\$ 600,000	\$ 600,000	\$ 860,000		
	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	\$ 2,586,548	\$ 2,642,536	\$ 3,200,246		

Fund #156		2006-2007	2007-2008	2008-2009
Account No.	Account Description	Actual	Estimated	Budget
ESTIMATED EXPENDITURES				
82100	Principal on Debt			
82130	Education			
601	Principal on Bonds	\$ 1,325,000	\$ 1,385,000	\$ 2,005,000
612	Principal on Other Loans	-	-	-
82200	Interest on Debt			
82230	Education			
603	Interest on Bonds	1,155,485	1,192,961	1,268,470
613	Interest on Other Loans Payable	134,734	-	-
82300	Other Debt Service			
82330	Education			
510	Trustee's Commission	\$ 31,303	\$ 27,291	\$ 32,000
606	Other Debt Issuance Charges	24,460	-	40,000
699	Other Debt Service	8,444	483	7,000
	TOTAL EDUCATION DEBT SERVICE	\$ 2,679,426	\$ 2,605,735	\$ 3,352,470
99100	OPERATING TRANSFERS			
510	Transfer to other Funds	0	0	0
	TOTAL OPERATING TRANSFERS	\$ -	\$ -	\$ -
	TOTAL ESTIMATED EXPENDITURES	\$ 2,679,426	\$ 2,605,735	\$ 3,352,470
	EXCESS ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENDITURES	\$ (92,878)	\$ 36,801	\$ (152,224)
	OTHER FINANCING SOURCES (Uses)			
	Refunding Debt Issuance	\$ 3,810,000	\$ -	\$ -
	Other Loans Issued	-	-	-
	Proceeds from Sale of Capital Assets	-	-	-
	Transfers In	-	-	-
	Transfers Out	-	-	-
	Refunded Loans	(3,785,000)	-	-
	TOTAL OTHER FINANCING SOURCES (Uses)	\$ 25,000	\$ -	\$ -
	ESTIMATED FUND BALANCE JULY 1	\$ 3,139,798	\$ 3,071,920	\$ 3,108,721
	ESTIMATED ENDING FUND BALANCE JUNE 30	\$ 3,071,920	\$ 3,108,721	\$ 2,956,497

**Franklin County Government
Schedule of Debt Payments
for Fiscal Year 2008-2009**

<u>Loan Name</u>	<u>Authorized & Unissued</u>	<u>Amount Outstanding at 6/30/08</u>	<u>Payment Fund</u>	<u>Principal Due in FY 2008-09</u>	<u>Interest Due in FY 2008-09</u>	<u>Total Debt Service for FY 2008-09</u>
GO Bonds						
Jail Refunding Bonds Series 2003	\$ -	\$ 2,560,000.00	Gen. Debt	\$ 295,000.00	\$ 75,741.26	\$ 370,741.26
Refunding School Bonds Series 2002	\$ -	\$ 6,535,000.00	Educ. Debt	\$ 690,000.00	\$ 285,177.50	\$ 975,177.50
School Bonds Series 2001	\$ -	\$ 16,315,000.00	Educ. Debt	\$ 965,000.00	\$ 722,510.00	\$ 1,687,510.00
Refunding School -- 2006	\$ -	\$ 3,395,000.00	Educ. Debt	\$ 220,000.00	\$ 130,782.50	\$ 350,782.50
Refunding Hwy Prog -- 2006	\$ -	\$ 4,185,000.00	Gen. Debt	\$ 655,000.00	\$ 159,030.00	\$ 814,030.00
Judicial Center Bonds Series 2007	\$ -	\$ 5,800,000.00	Gen. Debt	\$ 210,000.00	\$ 238,720.00	\$ 448,720.00
School Capital Bonds -- Series 2008	\$ -	\$ -	Gen. Debt	\$ 130,000.00	\$ 130,000.00	\$ 260,000.00
Bonds for School Lights -- 2005	\$ -	\$ 105,000.00	Educ. Debt	\$ 25,000.00	\$ 4,152.50	\$ 29,152.50
TOTAL GO BONDS	\$ -	\$ 38,895,000.00		\$ 3,190,000.00	\$ 1,746,113.76	\$ 4,936,113.76
Revenue Bonds						
Industrial Revenue Bonds (1987)	\$ -	\$ 155,000.00	Gen. Debt	\$ 15,000.00	\$ 7,750.00	\$ 22,750.00
TOTAL REVENUE BONDS	\$ -	\$ 155,000.00		\$ 15,000.00	\$ 7,750.00	\$ 22,750.00
Capital Leases						
Hwy Grader Lease -- Nov. 2004	\$ -	\$ 13,143.75	Highway	\$ 12,981.03	\$ 162.72	\$ 13,143.75
Hwy Truck Lease -- Nov. 2008	\$ -	\$ -	Highway	\$ 42,018.97	\$ 5,837.28	\$ 47,856.25
School Technology Lease-May,2006	\$ -	\$ 102,645.88	GP School	\$ 82,634.52	\$ 8,142.16	\$ 90,776.68
TOTAL CAPITAL LEASES	\$ -	\$ 115,789.63		\$ 137,634.52	\$ 14,142.16	\$ 151,776.68

Debt Service by Fund

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
General Debt Service Fund **	\$ 1,175,000.00	\$ 481,241.26	\$ 1,656,241.26
Education Debt Service Fund	\$ 2,005,000.00	\$ 1,268,470.00	\$ 3,273,470.00
Highway/Public Works Fund	\$ 55,000.00	\$ 6,000.00	\$ 61,000.00
School GP Fund	\$ 107,634.52	\$ 12,294.66	\$ 119,929.18
	\$ 3,342,634.52	\$ 1,768,005.92	\$ 5,110,640.44

Debt Service By Function

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Public Safety	\$ 505,000.00	\$ 314,461.26	\$ 819,461.26
Education	\$ 2,112,634.52	\$ 1,280,764.66	\$ 3,393,399.18
Highway	\$ 710,000.00	\$ 165,030.00	\$ 875,030.00
Administration	\$ 15,000.00	\$ 7,750.00	\$ 22,750.00
	\$ 3,342,634.52	\$ 1,768,005.92	\$ 5,110,640.44

Judicial Center Bonds in progress of being spent end date approximately 9/1/09
 Commission approved an inter-fund loan between county general and School Capital Projects of \$400 k in May 08. Did not do, no need due to time.
 **Commission approved an issuance of \$3 m bond in June 2008 for school capital projects.
 ***Pending Request of Highway Commission to lease purchase \$61 k - Qty 2 Dump Trucks in 08/09 Fiscal Yr

**A RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT AND CHARITABLE
ORGANIZATIONS OF FRANKLIN COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2008**

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

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

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee on this 16th day of June, 2008:

1. That Four Hundred Fifty Dollars (\$450) be appropriated to the South Central Tennessee Tourism Association to promote the health and welfare of the citizens of Franklin County; (58500-316).
2. That Two Thousand Four Hundred Thirty Dollars (\$2,430) be appropriated to the Contact Lifeline of the Highland Rim to promote the health and welfare of the citizens of Franklin County; (58500-316).
3. That Two Thousand Four Hundred Thirty Dollars (\$2,430) be appropriated to the Disabled American Veterans to promote the health and welfare of the citizens of Franklin County; (58500-316).
4. That One Thousand Eight Hundred Dollars (\$1,800) be appropriated to the Old Jail Museum to promote the health and welfare of the citizens of Franklin County; (58500-316).
5. That One Thousand Six Hundred Twenty Dollars (\$1,620) be appropriated to the Good Samaritan Ministry to promote the health and welfare of the citizens of Franklin County; (58500-316).
6. That One Thousand Six Hundred Twenty Dollars (\$1,620) be appropriated to St. Theresa Outreach Ministry to promote the health and welfare of the citizens of Franklin County; (58500-316).
7. That Eight Hundred Ten Dollars (\$810) be appropriated to the Motlow State Community College Foundation to promote the health and welfare of the citizens of Franklin County; (58500-316).
8. That Eight Hundred Ten Dollars (\$810) be appropriated to the Franklin County 4-H Clubs to promote the health and welfare of the citizens of Franklin County; (58500-316).
9. That Twenty Two Thousand Five Hundred Dollars (\$22,500) be appropriated to the Franklin County Chamber of Commerce to promote the health and welfare of the citizens of Franklin County; (58500-316).

10. That Fifteen Thousand Seven Hundred Fifty Dollars (\$15,750) be appropriated to the Franklin County Tourism Roundtable to promote the health and welfare of the citizens of Franklin County; (58500-316).
11. That Three Thousand Seven Hundred Twenty Six Dollars (\$3,726) be appropriated to the Franklin County Beautification Committee to promote the health and welfare of the citizens of Franklin County; (58500-316).
12. That Five Thousand Four Hundred Dollars (\$5,400) be appropriated to the Haven of Hope to promote the health and welfare of the citizens of Franklin County; (58500-316).
13. That One Thousand Two Hundred Fifteen Dollars (\$1,215) be appropriated to the Franklin County Historical Society to promote the health and welfare of the citizens of Franklin County; (58500-316).
14. That Two Thousand Twenty Five Dollars (\$2,025) be appropriated to the Franklin County Salvation Army Service to promote the health and welfare of the citizens of Franklin County; (58500-316).
15. That One Thousand Eight Hundred Dollars (\$1,800) be appropriated to the Cowan Railroad Museum to promote the health and welfare of the citizens of Franklin County; (58500-316).
16. That Thirteen Thousand Fifty Dollars (\$13,050) be appropriated to the Franklin County Senior Citizens to promote the health and welfare of the citizens of Franklin County; (56300-316).
17. That Nine Thousand Dollars (\$9,000) be appropriated to the Hoyte E. Baker Senior Citizens to promote the health and welfare of the citizens of Franklin County; (56300-316).
18. That Seventeen Thousand Seven Hundred Seventy Five Dollars (\$17,775) be appropriated to the Franklin County Adult Activity Center to promote the health and welfare of the citizens of Franklin County; (55510-316).
19. That Nine Thousand Dollars (\$9,000) be appropriated to the Centerstone Mental Health Center to promote the health and welfare of the citizens of Franklin County; (55310-316).
20. That Two Thousand Nine Hundred Thirty Dollars (\$2,930) be appropriated to Franklin County Soil Conservation to promote the health and welfare of the citizens of Franklin County; (57500-316).
21. That Thirty Seven Thousand Nine Hundred Fifty One Dollars (\$37,951) be appropriated to the Franklin County Library to promote the health and welfare of the citizens of Franklin County; (56500-316).
22. That Thirty Thousand Dollars (\$30,000) be appropriated to the Franklin County Rescue Squad to promote the health and welfare of the citizens of Franklin County; (54420-316).

23. That Ninety Four Thousand Eight Hundred Sixty Dollars (\$94,860) be appropriated to the Franklin County Industrial Development Board to promote the health and welfare of the citizens of Franklin County; (58120-316).
24. That Eight Hundred Seventy Two Dollars (\$872) be appropriated to Cowan Lions Football to promote the health and welfare of the citizens of Franklin County; (56700-316).
25. That Nine Hundred Sixty Eight Dollars (\$968) be appropriated to Cowan Minor/Little League to promote the health and welfare of the citizens of Franklin County; (56700-316).
26. That Seven Hundred Twelve Dollars (\$712) be appropriated to Decherd Minor/Little League to promote the health and welfare of the citizens of Franklin County; (56700-316).
27. That Two Thousand One Hundred Sixty Eight Dollars (\$2,168) be appropriated to Franklin County Girls Softball to promote the health and welfare of the citizens of Franklin County; (56700-316).
28. That Three Thousand One Hundred Four Dollars (\$3,104) be appropriated to Franklin County Soccer to promote the health and welfare of the citizens of Franklin County; (56700-316).
29. That Three Thousand Ninety Six Dollars (\$3,096) be appropriated to Pop Warner Football to promote the health and welfare of the citizens of Franklin County; (56700-316).
30. That One Thousand Two Hundred Eighty Dollars (\$1,280) be appropriated to Estill Springs Upward Basketball to promote the health and welfare of the citizens of Franklin County; (56700-316).
31. That One Thousand Six Hundred Seventy Two Dollars (\$1,672) be appropriated to Winchester Upward Basketball to promote the health and welfare of the citizens of Franklin County; (56700-316).
32. That Five Hundred Seventy Six Dollars (\$576) be appropriated to Huntland Upward Basketball to promote the health and welfare of the citizens of Franklin County; (56700-316).
33. That Two Thousand Two Hundred Twenty Four Dollars (\$2,224) be appropriated to Winchester Little League to promote the health and welfare of the citizens of Franklin County; (56700-316).
34. That One Thousand Three Hundred Ninety Two Dollars (\$1,392) be appropriated to Huntland Little League to promote the health and welfare of the citizens of Franklin County; (56700-316).
35. That One Thousand Five Hundred Seventy Six Dollars (\$1,576) be appropriated to Estill Springs Little League to promote the health and welfare of the citizens of Franklin County; (56700-316).

- 36. That Seven Hundred Twenty Dollars (\$720) be appropriated to Sewanee Little League to promote the health and welfare of the citizens of Franklin County; (56700-316).
- 37. That Five Hundred Ninety Two Dollars (\$592) be appropriated to Franklin County Babe Ruth to promote the health and welfare of the citizens of Franklin County; (56700-316)

BE IT FURTHER RESOLVED that all appropriations enumerated in Section 1 through 37 are made subject to the following conditions:

- (1) That the non-profit and charitable organizations to which funds are appropriated shall file with the County Clerk and disbursing officials a copy of an annual report of its business affairs and transactions and the proposed use of the county's funds in accordance with the rules promulgated by the Comptroller of the Treasury, Chapter 038-0-7. Such annual report shall be prepared and certified by the chief financial officer of such non-profit organizations in accordance with Section 5-9-101, Tennessee Code Annotated.
- (2) That the non-profit and charitable organizations to which funds are appropriated shall submit to the Finance Committee quarterly reports showing the organization's activity and expense. This requirement shall not include the youth sports programs.
- (3) That said funds must only be used by the named non-profit charitable organizations in furtherance of their non-profit charitable purpose benefiting the general welfare of the citizens of the county.
- (4) That it is the expressed interest of the Board of County Commissioners of Franklin County in providing these funds to the above named non-profit and/or charitable organizations to be fully in compliance with Chapter 039-2-7 of the rules of the Comptroller of the Treasury, and Section 5-9-101, Tennessee Code Annotated, and any and all other laws which may apply to county appropriations to non-profit organizations are made subject to compliance with any and all of these laws and regulations.

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

ADOPTED this 16th day of June, 2008.

Eddie Clark, Chairman of the County Commission

Richard Stewart, Franklin County Mayor

RESOLUTION SPONSORED BY: A.L. Shasteen & Eddie Clark

MOTION TO ADOPT: _____

SECOND BY: _____

VOTES: AYES _____ NAYS _____

DECLARATION: _____