

**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

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**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 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	

