

**REGULAR SESSION AGENDA
FRANKLIN COUNTY
BOARD OF COMMISSIONERS
7:00 PM
Franklin County Courthouse**

Monday December 7, 2015

- 1) **CALL TO ORDER**

Opening & Pledge of Allegiance	Chairman Eddie Clark
Invocation	Sheriff Tim Fuller
	Commissioner Don Cofer

ROLL CALL	County Clerk Phillip Custer
Declaration of Quorum	Chairman Eddie Clark

- 2) **PUBLIC HEARING:**
 - a) Rezoning for Applicant Marsha Ebbecke

- 3) **APPROVAL OF MINUTES:**

Regular Session – October 19, 2015	Book 30, Pages 74-135
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- 4) **REPORT OF THE FINANCE DIRECTOR: 1-21**
 - a) Report of Revenues and Expenditures (Sep & Oct 2015)
 - b) Quarterly Reports: General Fund, Board of Education, Highway

- 5) **RECOMMENDATIONS/COMMUNICATIONS:**
 - a) Dr. Lonas, Director of Schools

- 6) **COMMITTEE/DEPARTMENT REPORTS: 22-27**
 - a) Franklin Co Trustee’s Interest Earned Analysis & Comparison (Sep & Oct 2015)
 - b) Local Option Sales Tax Analysis & Comparison (Sep 2015)
 - c) Legislative Committee Minutes (November 19, 2015)
 - d) Finance Committee Minutes (November 17, 2015)

- 7) **OLD BUSINESS:**

8) **NEW BUSINESS/RESOLUTIONS: 28-132**

- a) Resolution 8a-1215 Amending the General Fund, Library, Solid Waste, Gen Debt... Budgets
- b) Resolution 8b-1215 Amending the Highway Fund Budget
- c) Resolution 8c-1215 Amending the FC Board of Ed General Purpose School Budget
- d) Resolution 8d-1215 To Request State to Reaffirm Authority to Regulate Domestic Relations
- e) Resolution 8e-1215 To Re-Enact Resolution 8h-1210
- f) Resolution 8f-1215 To Approve a Road Change on the FC Road List (Silverfox Rd)
- g) Grant Pre-Application Notification Form, Community Re-Entry Grant Contract
- h) Franklin County Finance Proposed Internal Control Policy 11/17/15
- i) Franklin County Finance Policies & Procedures Manual for Franklin County
- j) Franklin County Finance Department Federal Programs Fiscal Management Policy
- k) Approval of 2016 Meeting Schedules for Commission, Legislative, Finance
- l) Approval of Franklin County Finance Budget Calendar
- m) Approval of Finance Director's Statutory Bond

9) **ELECTIONS/APPOINTMENTS: 133-134**

- a) Reappointment to Pavilion Board
- b) Approval of (14) Applicants for Notary Public

Comments

Adjournment

Benediction: Dale Amacher

EC/ms

F.C. Planning & Zoning Department

NOTICE OF PUBLIC HEARING

In conformity with TCA-13-7-105, a public hearing will be held by the Franklin County Board of Commissioners on December 7, 2015 at 7:00 P.M. at the Franklin County Courthouse to consider the adoption of amendment(s) to the Zoning Map of Franklin County.

THE FRANKLIN COUNTY REGIONAL PLANNING COMMISSION RECOMMENDS THE FOLLOWING ITEM FOR REZONING:

1. Rezoning from R-2, General Residential, to C, Commercial. 3rd Civil District. Franklin County Property Map No. 113, Parcel 24.00 (Part). Location – U.S. Highway 64, Size – approximately 1.96 +/- acres. Applicant – Marsha Ebbecke.

The proposed amendment(s) may be reviewed in the Planning and Zoning Department, Courthouse Basement Room 5, Winchester, TN. All persons affected by the proposed amendment(s) are invited to appear in person or be represented by agent or petition for the purpose of expressing themselves in support of or in opposition to the rezoning and zoning text amendment(s).

This 17th day of November, 2015.

Janet Petrunich
Director/Building Commissioner
Franklin County Planning and Zoning Department
Winchester, TN 37398
Phone (931) 967-0981 Fax (931) 962-1462 E-mail at jpetrunich@franklincotn.us

Building Permits are required in Franklin County

Franklin County Planning & Zoning Department

Memo

November 17, 2015

To: Franklin County Board of Commissioners

From: Janet Petrunich, Director/Building Commissioner



Re: Rezoning for Marsha Ebbecke

The Franklin County Regional Planning Commission Recommends The Following Item For Rezoning:

Item one (1).

1. Rezoning from R-2, General Residential to C, Commercial. 3rd Civil District. Franklin County Property Map No. 113, Parcel 24.00 (Part). Location – U.S. Highway 64, Size – approximately 1.96 +/- acres. Applicant – Marsha Ebbecke.

STAFF REPORT

Date: October 27, 2015
To: Franklin County Regional Planning Commission
From: Staff

GENERAL INFORMATION

Applicant: Marsha Ebbecke.
Status of Applicant: Property Owner.
Requested Action: Rezoning a portion of the parcel from R-2, General Residential to C, Commercial.

Purpose: To allow the establishment of a retail sales business and/or any other Use Permitted in a C, Commercial zoned district.

Existing Zoning: R-2, General Residential.

Location: 3rd Civil District; Parcel 24.00 (Part), Franklin County, TN Property Map No. 113, located on U.S. Highway 64 (David Crockett Parkway West).

Size: A portion (1.96 acres), of a 13.01 acre parcel.

Existing Land Use: Agricultural (Nursery Stock).

Surrounding Land Use and Zoning:

- North - Residential, Industrial (Mini-Barn Fabrication Facility), and R-2, General Residential, I, Industrial, A, Agricultural.
- South - Commercial (Convenience Store), Residential, and C, Commercial, R-2, General Residential.
- East - Residential, Agricultural, Commercial (Mini-Barn Sales Office), and R-2, General Residential, C, Commercial.
- West - Residential, Agricultural, and, C, Commercial, R-2, General Residential.

Applicable Regulations: Franklin County Zoning Resolution - Article VI, Section 2 (Page 38); Article VIII, Section 1.1(1) (Page 61); and Article XV (Page 117).

SPECIFIC INFORMATION

Previous Action: A portion of the subject parcel, approximately 200' x 200' in size, was designated C, Commercial when zoning was adopted in 1974. The remaining portion of the parcel was designated R-2 at the same time.

- Access:** The subject parcel fronts U.S. Highway 64 for approximately four-hundred two (402) feet, and Old Salem-Lexie Road for approximately two hundred four (204) feet. U.S. Highway 64 is a four-lane separated highway with a varying R-O-W and Old Salem-Lexie Road is a County Road with a forty (40) foot R-O-W. Both roadways are surfaced with asphalt. Internal access to the site is provided by existing entrances/exits on the southern and western sides of the lot. Sight distance appears to be good at both locations at the posted speed limit.
- Utilities:** An eight (8) inch water line runs along the south side of U.S. Highway 64 and a four (4) inch along the north side. Potable water is provided by the Belvidere Rural Utility District. Power is available to the site and is provided by the Duck River Electric Membership Corporation. Sanitary waste disposal is to be by utilizing a septic tank system.
- Fire Protection:** Fire protection service is provided by the Belvidere Rural Volunteer Fire Department. There is a fire hydrant located approximately 330' south of the subject parcel on the west side of Beans Creek Road.
- Other Public Services:** Police protection is provided by the Franklin County Sheriff's Department.
- Drainage/Flood:** Drainage is generalized to the west. There are no apparent low-lying or ponding areas on the site, according to the USGS Quad Map. The site is not in an identified FEMA flood hazard area per Map No. 47051C0234E and 47051C0250E.
- Site Characteristics:** The parcel is characterized as a gradually sloping lot with a fairly high bank at the highway R-O-W. There is also an existing building and nursery stock.
- Area Characteristics:** The immediate and general areas are characterized by a mix of Industrial (mini-barn fabrication), Commercial (mini-barn sales, convenience store), and agricultural activity with sparsely scattered residential activity along the roadway.
- Planning Jurisdiction:** The site is located within the Franklin County Regional Planning Commission's jurisdiction.
- Other:** A portion of this parcel was zoned C, Commercial with the adoption of Zoning in 1974. That portion of the subject parcel was the site of a tractor dealership that had been operated for many years until the mid 1980's. A portion of the subject parcel, including the portion which was zoned C, Commercial, was acquired by the Tennessee Department of Transportation (TDOT) in the mid 1990's for the U.S. Highway 64 project.
- Field Survey:** 10-20-15

ANALYSIS

Staff recommends the rezoning of a portion of the subject parcel from R-2, General Residential to C, Commercial as requested.

1. The proposal is generally in compliance with the intent of the C, Commercial zoning district provisions of the Franklin County Zoning Resolution.

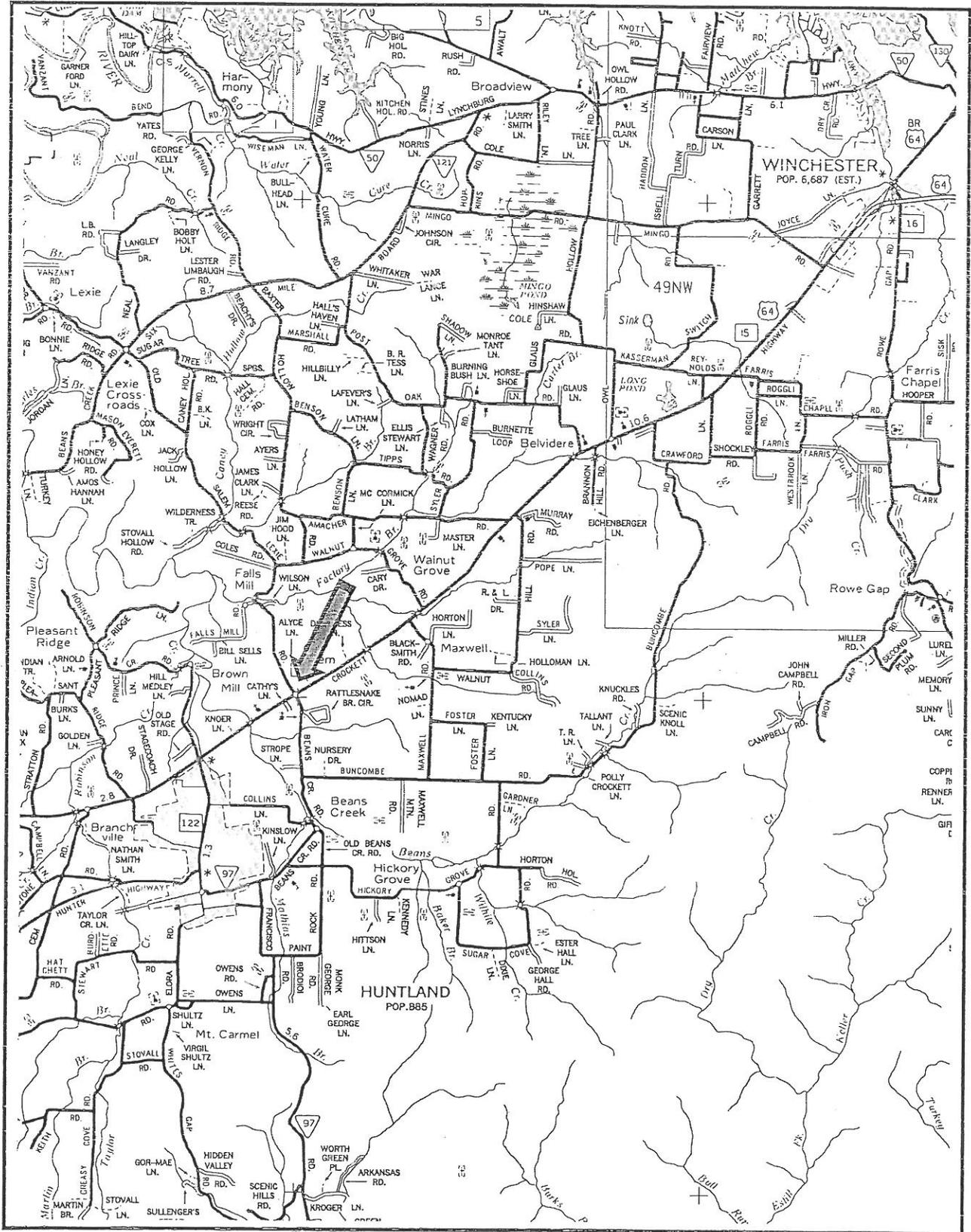
ATTACHMENTS

1. General Location Map.
2. Immediate Area Map.
3. Survey
4. GIS View.

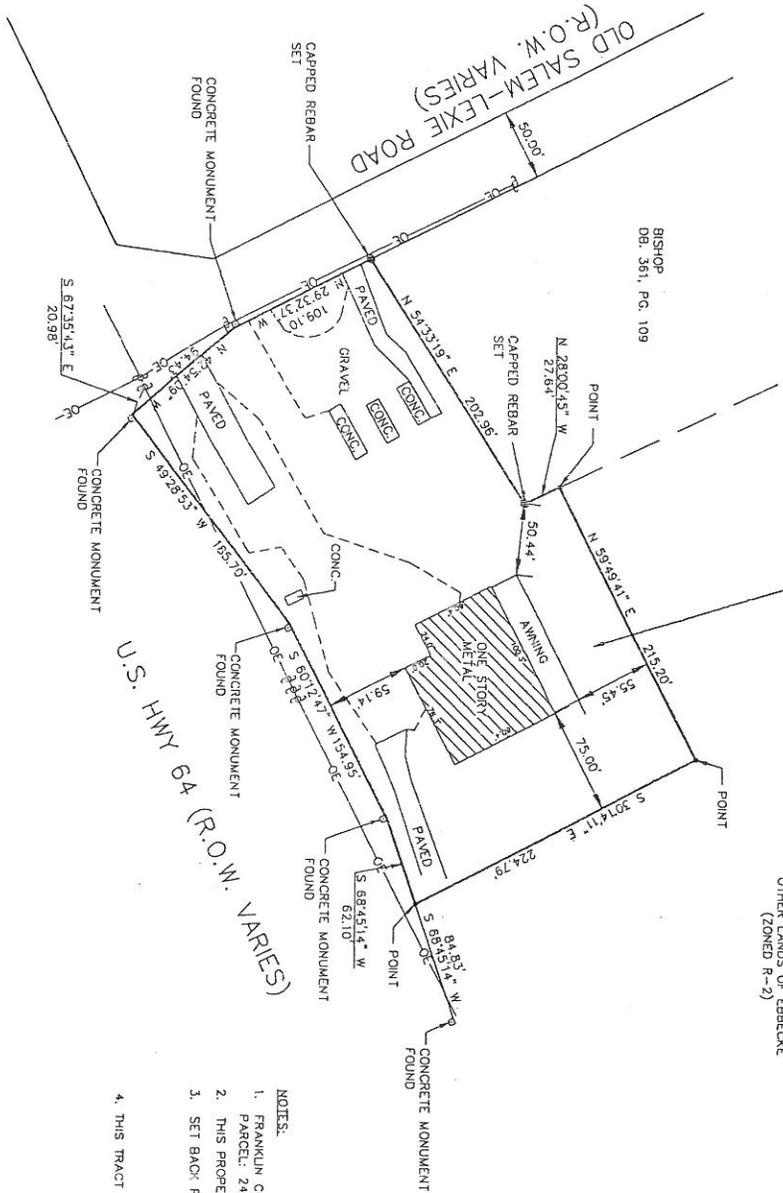
JP/cb

Ebbecke – General Map

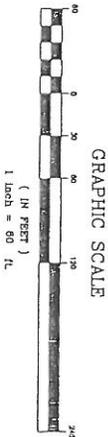
PC – 10/27/2015



AREA = 1.96 ACRES ±



OTHER LANDS OF EBBECKE
(ZONED R-2)



- NOTES:
1. FRANKLIN COUNTY TAX MAP 113 PARCEL: 24.00
 2. THIS PROPERTY IS ZONED: R-2
 3. SET BACK REQUIREMENTS:

FRONT = 50 FEET (ARTERIAL)	FRONT = 50 FEET (ARTERIAL)
FRONT = 35 FEET	FRONT = 35 FEET
SIDE = 25 FEET	SIDE = 40 FEET
REAR = 30 FEET	REAR = 40 FEET
 4. THIS TRACT IS TO BE REZONED TO C.COMMERCIAL

FLOOD STATEMENT
BY SCALED DISTANCES ONLY THIS PROPERTY LIES WITHIN ZONE "X" (AREA OUTSIDE THE 500 YEAR FLOOD PLAN) AS INDICATED ON FLOOD INSURANCE RATE MAP COMMUNITY PANEL NO. 420102234C & 02234D, WHICH BEARS AN EFFECTIVE DATE OF AUGUST 4, 2008.

STATE OF TENNESSEE
FRANKLIN COUNTY

I, KURT M. JOHNSON, A REGISTERED LAND SURVEYOR IN THE STATE OF TENNESSEE, HEREBY CERTIFY THAT THIS IS A TRUE AND ACCURATE SURVEY TO THE BEST OF MY KNOWLEDGE AND THAT IT EXCEEDS THE MINIMUM REQUIREMENTS FOR A CATEGORY "1" SURVEY AND THAT THE UNADJUSTED RATIO OF PRECISION EXCEEDS 1:10,000 AS SHOWN HEREON.

NO TITLE REPORT WAS FURNISHED TO THIS SURVEYOR, THEREFORE THIS PROPERTY IS SUBJECT TO ANY STATE OF FACTS, A CURRENT AND ACCURATE TITLE SEARCH WOULD DISCLOSE.

THIS DRAWING IS NOT VALID UNLESS IT BEARS THE ORIGINAL SEAL AND SIGNATURE OF THE SURVEYOR RESPONSIBLE FOR ITS PREPARATION



JOHNSON AND ASSOCIATES

REGISTERED LAND SURVEYORS

818 DAVID COCKETT HWY,
WINCHESTER, TENNESSEE 37398

TEL: (615)987-0888 OFFICE
(615)987-8985 MOBILE

DATE DULDED	THIRD	SCALE	1" = 60'	DATE
ADDED REVISIONS	THOMAS AND MARSHA	REVISION	MEB	10/13/15
	EBBECKE DB, 401, PG. 43	REVISION	KMJ	10/06/15
	REVISIONS	REVISION		08/01/15
		REVISION		12/30/14

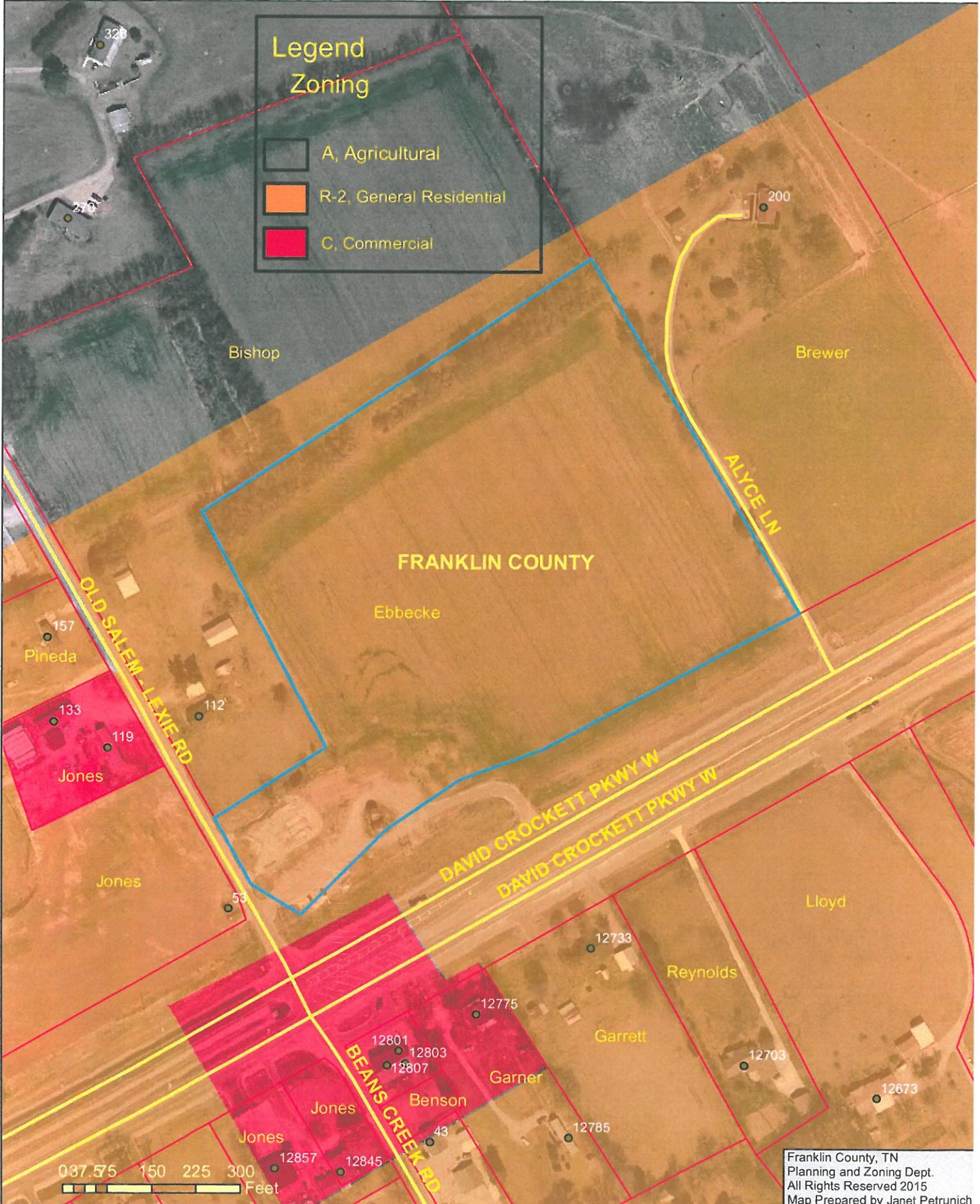
PLAT FOR RE-ZONING

TOM EBBECKE

SHEET

24

**GIS View - Marsha Ebbecke
Map 113, Parcel 24.00 (Part)
County Commission 12-7-15**



The Franklin County Regional Planning Commission – October 27, 2015.

The Franklin County Regional Planning Commission met in a regular session on October 27, 2015 at 6:00 PM in the Franklin County Courthouse.

The members present were Chairman A.L. Shasteen, Eddie Clark, John Woodall, David James and Jeremy Price. Also present was Planning and Zoning Director/Building Commissioner Janet Petrunich. A Visitors' List is attached.

A.L. Shasteen introduced new member Jeremy Price.

The minutes for the June 30, 2015 meeting were approved as written on a motion by Eddie Clark, seconded by David James. All aye.

A.L. Shasteen presented Case No. 15-15; Rezoning; Applicant: Marsha Ebbecke. Location – 3rd Civil District; Parcel 24.00 (Part), Franklin County, TN Property Map No. 113, located at U.S. Highway 64 and Old Salem-Lexie Road. Janet Petrunich read the Staff Report. A.L. Shasteen addressed the audience, describing the procedures and protocol of the meeting. Eddie Clark inquired as to the intent of the applicant. Janet Petrunich offered that the applicant had mentioned retail sales/antiques. David James questioned as to whether there was any response from any adjoining property owners. Janet Petrunich stated that no adjoining property notices had been returned. Eddie Clark stated that there was adequate access, and that there had been previous commercial there, that they were used to commercial activity in that area. John Woodall stated that the current entrance was wider than it had been in the past. Eddie Clark made a motion to recommend the rezoning of the property as requested from R-2, General Residential to C, Commercial to the County Commission, based upon the recommendation of the Staff Report. David James seconded the motion. All aye.

No Old Business was discussed.

The meeting adjourned at 6:11PM by Chairman A.L. Shasteen.

MINUTES REVIEWED AND APPROVED

DATE

Respectfully submitted,

A. L. Shasteen, Chairman
Dave Van Buskirk, Vice Chairman

Eddie Clark, Secretary
Dave Van Buskirk, Vice Secretary

FUND CATEGORY	APPROP FY 15/16	AMENDED FY 15/16	COLLECTED SEPT	COLLECTED YR TO DATE	BALANCE TO COLLECT	PERCENTAGE REALIZED
GENERAL FUND (101)						
Local Taxes (40000)	9,334,200		117,303	193,516	9,140,684	2.07%
Licenses & Permits (41000)	81,000		40	11,534	69,466	14.24%
Fines, Forfeitures & Penalties (42000)	274,275		16,468	31,848	242,427	11.61%
Charges for Current Services (43000)	316,725		18,418	54,265	262,460	17.13%
Other Local Revenue (44000)	104,650		5,449	78,068	26,582	74.60%
Fees from Officials (45000)	1,914,000		131,421	253,173	1,660,827	13.23%
State of Tennessee (46000)	2,643,970		46,219	423,838	2,220,132	16.03%
Federal Government (47000)	746,627	450,218	49,110	99,540	1,097,304	8.32%
Other Governments & Citizens (48000)	323,640	800	5,150	10,858	313,582	3.35%
Other Sources (49000)	248,606		-	-	248,606	0.00%
Total County General	15,987,693	451,018	389,577	1,156,638	15,282,072	7.04%
COURTHOUSE/JAIL MAINT. (112)						
Local Taxes (40000)	153,000		13,136	24,933	128,067	16.30%
Total Courthouse/Jail Maintenance	153,000	-	13,136	24,933	128,067	16.30%
LIBRARY (115)						
Local Taxes (40000)	297,907		1,938	3,095	294,812	1.04%
Licenses & Permits (41000)	1,500		-	397	1,103	26.49%
Charges for Current Services (43000)	17,250		-	2,749	14,501	15.93%
Other Local Revenue (44000)	3,050		46	649	2,401	21.29%
State of Tennessee (46000)	-		-	-	-	-
Federal Government (47000)	2,000		-	-	2,000	0.00%
Other Governments & Citizens (48000)	31,250		-	2,725	28,525	8.72%
Other Sources (49000)	-		-	-	-	-
Total Library	352,957	-	1,984	9,616	343,341	2.72%
SOLID WASTE (116)						
Local Taxes (40000)	1,553,654		4,616	9,442	1,544,212	0.61%
Licenses & Permits (41000)	7,050		-	3,091	3,959	43.84%
Charges for Current Services (43000)	45,000		6,595	13,553	31,447	30.12%
Other Local Revenue (44000)	231,800		16,968	51,155	180,645	22.07%
State of Tennessee (46000)	16,000		-	7,477	8,523	46.73%
Federal Government (47000)	-		-	-	-	-
Other Sources (49000)	150,000		-	150,000	-	100.00%
Total Solid Waste	2,003,504	-	28,179	234,718	1,768,786	11.72%
Local Purpose (Rural Fire 120)						
Local Taxes (40000)	572,865		24,788	71,454	501,412	12.47%
Licenses & Permits (41000)	23,400		4,500	13,416	9,984	57.33%
Other Local Revenues (44000)	-		-	-	-	-
Other Governments & Citizens (48000)	-		-	-	-	-
Total Local Purpose	596,265	-	29,288	84,869	511,396	14.23%
Drug Control Fund (122)						
Fines, Forfeitures & Penalties (42000)	52,700		1,552	8,505	44,195	16.14%
Other General Service Charges (43000)	50		-	-	50	0.00%
Other Local Revenue (44000)	10,300		-	67	10,233	0.65%
State of Tennessee (46000)	-		-	-	-	-
Federal Revenue (47000)	40,000		-	-	40,000	0.00%
Other Governments & Citizens (48000)	50		-	-	50	0.00%
Total Drug Control	103,100	-	1,552	8,572	94,528	8.31%

FUND CATEGORY	APPROP FY 15/16	AMENDED FY 15/16	COLLECTED SEPT	COLLECTED YR TO DATE	BALANCE TO COLLECT	PERCENTAGE REALIZED
HIGHWAY (131)						
Local Taxes (40000)	636,371		3,582	18,164	618,207	2.85%
Licenses & Permits (41000)	2,900		-	798	2,102	27.52%
Charges for Current Services (43000)	4,000		-	-	4,000	0.00%
Other Local Revenue (44000)	17,400		466	466	16,934	2.68%
State of Tennessee (46000)	2,538,022		171,723	532,580	2,005,442	20.98%
Federal Government (47000)	-		-	-	-	-
Other Sources (49000)	20,000		-	-	20,000	0.00%
Total Highway	3,218,693	-	175,770	552,008	2,666,685	17.15%
General Debt Service (151)						
Local Taxes (40000)	1,995,509		15,092	25,698	1,969,811	1.29%
Licenses & Permits (41000)	6,000		-	2,629	3,371	43.82%
Other Local Revenue (44000)	-		-	-	-	-
Other Sources (49000)	150,000		-	-	150,000	0.00%
Total General Debt Service	2,151,509	-	15,092	28,326	2,123,182	1.32%
Education Debt Service (156)						
Local Taxes (40000)	2,737,136		10,015	454,123	2,283,013	16.59%
Licenses & Permits (41000)	7,700		-	1,362	6,338	17.69%
Other Governments (48000)	-		-	-	-	-
Other Sources (49000)	-		-	-	-	-
Total Education Debt Service	2,744,836	-	10,015	455,485	2,289,351	16.59%
School General Fund (141)						
Local Taxes (40000)	13,774,839		517,595	1,005,277	12,769,562	7.30%
Licenses & Permits (41000)	46,800		257	13,838	32,962	29.57%
Charges for Current Services (43000)	264,397		17,739	54,041	210,356	20.44%
Other Local Revenue (44000)	262,456	28,432	14,802	25,059	265,829	8.61%
State of Tennessee (46000)	28,016,968	7,002	2,644,811	5,282,407	22,741,562	18.85%
Federal Government (47000)	136,397		-	-	136,397	0.00%
Other Government & Citizens (48000)	-		-	-	-	-
Other Sources (49000)	100,000		-	-	100,000	0.00%
Total School General Fund	42,601,857	35,434	3,195,204	6,380,623	36,256,668	14.96%
Centralized Cafeteria Fund (143)						
Charges for Current Services (43000)	1,079,845		115,827	115,787	964,058	10.72%
Other Local Revenue (44000)	5,500		801	1,604	3,896	29.17%
State of Tennessee (46000)	32,754		-	-	32,754	0.00%
Federal Government (47000)	2,177,890		-	-	2,177,890	0.00%
Other Sources (48000)	-		-	-	-	-
Total Centralized Cafeteria	3,295,989	-	116,629	117,391	3,178,598	3.56%
Highway Capital Projects Fund (176)						
Other Local Revenue (44000)	117		83	252	(136)	216.59%
Other Sources (49000)	-		-	-	-	-
Total Highway Capital Projects	117	-	83	252	(136)	216.59%

FUND CATEGORY	APPROP FY 15/16	AMENDED FY 15/16	EXPENDED SEPT	EXPENDED YR TO DATE	CURRENT ENCUMBER	UNENCUMB BALANCE	PERCENT REALIZED
GENERAL FUND (101)							
County Commission (51100)	312,480	4,790	25,179	72,645	26,372	218,253	22.90%
Beer Board (51220)	1,300		-	-	400	900	0.00%
County Mayor (51300)	157,332		12,389	38,342	2,582	116,408	24.37%
County Attorney (51400)	10,225		-	2,400	7,200	625	23.47%
Election Commission (51500)	231,886		11,363	50,604	16,114	165,168	21.82%
Register of Deeds (51600)	324,551		24,790	70,766	21,774	232,011	21.80%
Planning & Zoning (51720)	152,451		7,805	36,119	4,308	112,024	23.69%
County Buildings (51800)	1,565,364	13,800	66,681	203,150	290,226	1,085,789	12.86%
Other General Admin - IT (51900)	38,900		143	10,809	10,194	17,897	27.79%
Property Assessor (52300)	551,060		30,166	90,588	78,497	381,975	16.44%
County Trustee (52400)	312,683		22,703	77,395	14,065	221,223	24.75%
County Clerk (52500)	560,435		42,249	142,607	13,518	404,310	25.45%
Finance Dept. (52900)	656,583		46,077	170,177	18,146	468,261	25.92%
Circuit Court (53100)	926,479		66,562	224,067	24,433	677,979	24.18%
General Sessions (53300)	301,516		24,209	71,466	1,960	228,091	23.70%
Drug Court (53330)	60,002		4,952	14,759	-	45,244	24.60%
Chancery Court (53400)	287,716		14,710	52,810	10,043	224,864	18.35%
Juvenile Court (53500)	129,472		10,774	29,203	298	99,970	22.56%
Judicial Commissioners (53700)	130,083		9,107	30,093	225	99,764	23.13%
Other Admin of Justice (53900)	18,000		12,600	12,600	3,400	2,000	70.00%
Probation Service (53910)	120,736		10,047	27,977	-	92,760	23.17%
Sheriff's Dept. (54110)	3,575,423		270,699	763,839	152,658	2,658,926	21.36%
Admin. Of Sexual Offender (54160)	22,012		791	2,362	1,000	18,651	10.73%
Jail (54210)	1,777,287		154,788	379,574	71,844	1,325,869	21.36%
Reentry Program (54230) Grants	163,748	218	29,128	84,876	61,709	17,380	51.76%
Juvenile Service (54240)	22,250		8,834	10,653	9,348	2,250	47.88%
Civil Defense (54410)	163,348		16,009	35,231	11,373	116,743	21.57%
Rescue Squad (54420)	30,000	18,392	241	720	1,185	46,487	1.49%
Consolidated Communications(54490)	869,433		62,716	173,483	68,765	627,186	19.95%
County Coroner (54610)	28,700		1,650	9,550	20,600	(1,450)	33.28%
Other Public Safety (54710) Grants	68,208		3,270	3,270	-	64,938	4.79%
Local Health Center (55110)	34,756		1,703	7,733	5,463	21,561	22.25%
Rabies & Animal Ctrl. (55120)	260,434		11,906	64,559	38,559	157,316	24.79%
Other Local Health Serv (55190) Grant	161,738		10,902	30,001	7,739	123,997	18.55%
Appropriation to State (55390)	30,646		-	-	30,646	-	0.00%
General Welfare Assist.(55510)	17,775		-	-	17,775	-	0.00%
Litter Control (55731) (% Grant)	101,828		5,813	16,691	9,078	76,059	16.39%
Other Public Health & Welfare (55900) Grant	44,706		1,800	1,800	2,400	40,506	4.03%
Senior Citizens Assistance (56300)	126,950		5,287	11,590	104,135	11,225	9.13%
Parks & Fair Board (56700)	53,728		9,492	19,814	5,269	28,646	36.88%
Agriculture Extension Serv.(57100)	104,818		346	695	339	103,784	0.66%
Soil Conservation (57500)	75,060		5,604	16,057	-	59,003	21.39%
Industrial Development (58120)	122,206		5,236	13,181	7,337	101,688	0.00%
Other Econ & Comm. Dev. (58190)	397,156	450,000	-	-	147,156	700,000	0.00%
Veteran's Services (58300)	36,791		2,729	6,843	2,015	27,933	18.60%
Other Charges (58400)	788,811	10,458	14,218	366,893	2,019	430,356	45.90%
Capital Projects (90000)	896,443		5,982	6,421	422,282	467,740	0.72%
Operating Transfer (99110)	165,000		-	150,000	-	15,000	90.91%
Total County General	16,988,511	497,658	1,071,650	3,604,411	1,744,449	12,137,309	20.61%
COURTHOUSE/JAIL MAINT. (112)							
Other Charges (58400)	1,600		131	380	-	1,220	0.00%
Transfers Out (99100)	150,000		-	-	-	150,000	0.00%
Total Courthouse/Jail Maintenance	151,600	-	131	380	-	151,220	0.25%

FUND CATEGORY	APPROP FY 15/16	AMENDED FY 15/16	EXPENDED SEPT	EXPENDED YR TO DATE	CURRENT ENCUMBER	UNENCUMB BALANCE	PERCENT REALIZED
LIBRARY (115)							
Libraries (56500)	310,147		20,267	55,357	28,632	226,158	17.85%
Other Charges (58400)	36,870		2,332	12,610	300	23,960	34.20%
Capital Outlay	-		-	-	-	-	
Operating Transfer (99110)	3,000		-	-	-	3,000	0.00%
Total Library	350,017	-	22,599	67,967	28,932	253,118	19.42%
SOLID WASTE (116)							
Sanitation Educ./Info. (55720)	1,800		250	250	-	1,550	13.89%
Convenience Centers (55732)	247,357		16,880	56,745	3,314	187,298	22.94%
Transfer Station (55733)	1,342,078		93,840	226,676	314,846	800,557	16.89%
Postclosure Care Costs (55770)	12,000		-	-	8,406	3,594	0.00%
Other Charges (58400)	88,750		685	57,871	1,502	29,378	65.21%
Operating Transfers (99100)	193,803		-	-	-	193,803	0.00%
Total Solid Waste	1,885,788	-	111,655	341,542	328,067	1,216,179	18.11%
Local Purpose (Rural Fire 120)							
Fire Prevention & Control (54310)	536,100		305	922	452,075	83,103	0.17%
Total Local Purpose	536,100	-	305	922	452,075	83,103	0.17%
Drug Control Fund (122)							
Drug Enforcement (54150)	102,750		698	2,976	18,186	81,588	2.90%
Other Charges (58400)	700		16	89	-	611	12.76%
Total Drug Control	103,450	-	713	3,065	18,186	82,199	2.96%
HIGHWAY (131)							
Administration (61000)	337,588	4,000	23,665	77,205	6,310	258,073	22.60%
Highway Maintenance (62000)	849,621		53,501	158,825	46,470	644,326	18.69%
Operations & Maintenance (63100)	330,184		21,308	43,986	90,739	195,460	13.32%
Quarry Operations (63400)	347,652		23,845	48,618	37,917	261,117	13.98%
Other Charges (65000)	220,940		5,179	107,711	4,776	108,453	48.75%
Capital Outlay (68000)	1,343,000	138,475	119,900	144,246	14,985	1,322,244	9.74%
Highways & Streets (82120)	13,068		-	-	-	13,068	0.00%
Highways & Streets (82220)	6,055		-	-	-	6,055	0.00%
Transfers Out (99100)	51,803		-	-	-	51,803	0.00%
Total Highway	3,499,910	142,475	247,398	580,591	201,197	2,860,598	15.94%
General Debt Service (151)							
General Government Debt Service	1,784,431		124,455	141,014	-	1,643,417	7.90%
Total General Debt Service	1,784,431	-	124,455	141,014	-	1,643,417	7.90%
Education Debt Service (156)							
Educ Government Debt Service	3,189,611		190	160,773	500	3,028,338	5.04%
Total Education Debt Service	3,189,611	-	190	160,773	500	3,028,338	5.04%

FUND CATEGORY	APPROP FY 15/16	AMENDED FY 15/16	EXPENDED SEPT	EXPENDED YR TO DATE	CURRENT ENCUMBER	UNENCUMB BALANCE	PERCENT REALIZED
School General Fund (141)							
Instruction							
Regular Instruction (71100)	20,010,478	137,020	1,756,844	2,018,102	236,475	17,892,922	10.02%
Alternative School (71150)	99,107	1,669	7,683	7,698	2,067	91,010	7.64%
Special Education Program (71200)	3,954,551		312,839	314,521	197,361	3,442,669	7.95%
Vocational Education Program (71300)	1,227,269		102,380	103,473	17,514	1,106,282	8.43%
Student Body Education Prog (71400)	150,954		12,358	20,144	61,825	68,985	13.34%
Support							
Attendance (72110)	183,597		24,809	25,140	909	157,548	13.69%
Health Services (72120)	530,306		47,937	65,522	1,417	463,367	12.36%
Other Support Services (72130)	1,278,147		100,495	112,057	22,598	1,143,492	8.77%
Regular Instruction (72210)	1,065,568	84,949	95,030	142,830	9,569	998,118	12.41%
Special Educ Program (72220)	306,764		27,174	58,296	16,033	232,436	19.00%
Vocational Educ Prog (72230)	67,184		5,370	11,663	2,524	52,997	17.36%
Board of Education (72310)	1,115,837	21,296	21,766	629,946	60,865	446,322	55.40%
Director of Schools (72320)	639,459	(32,437)	29,227	87,146	25,019	494,857	14.36%
Office of Principals (72410)	2,325,740		188,358	235,585	-	2,090,155	10.13%
Human Resources (72520)	113,971		9,284	24,155	5,513	84,303	21.19%
Operation of Plant (72610)	3,663,428	84	294,943	889,361	125,150	2,649,001	24.28%
Maintenance of Plant (72620)	1,366,021		101,360	246,540	265,919	853,561	18.05%
Transportation (72710)	2,397,202		197,858	323,155	1,342,276	731,771	13.48%
Central & Other (72810)	717,045	(45,846)	62,064	183,880	16,307	471,012	27.40%
Non-Instructional							
Community Services (73300)	608,230	45,692	58,889	137,463	93,703	422,757	21.02%
Early Childhood Education (73400)	1,353,676	20,556	113,326	121,680	5,826	1,246,725	8.85%
Capital Outlay & Debt Service							
Capital Outlay (76100)	100,000		-	-	36,744	63,256	0.00%
Principal Debt Service (82130)	151,203		35,122	73,725	-	77,479	48.76%
Interest Debt Service (82230)	14,834		7,717	7,813	-	7,021	52.67%
Other Debt Service (82330)	-		-	-	-	-	-
Transfers Out (99100)	101,848	1,309	-	100,000	-	3,157	96.94%
Total School General Fund	43,542,419	234,292	3,612,834	5,939,894	2,545,614	35,291,203	13.57%
Centralized Cafeteria Fund (143)							
Food Service (73100)	3,555,363		320,496	362,300	2,071,879	1,121,185	10.19%
Total Centralized Cafeteria	3,555,363	-	320,496	362,300	2,071,879	1,121,185	10.19%
Highway Capital Projects Fund (176)							
Other Charges (58400)	16		1	3	-	13	15.89%
Highway & Street Capital Proj (91200)	1,927,755		230,925	230,925	191,840	1,504,991	11.98%
Total Highway Capital Projects	1,927,771	-	230,925	230,927	191,840	1,505,004	11.98%

FUND CATEGORY	APPROP FY 15/16	AMENDED FY 15/16	COLLECTED OCTOBER	COLLECTED YR TO DATE	BALANCE TO COLLECT	PERCENTAGE REALIZED
GENERAL FUND (101)						
Local Taxes (40000)	9,334,200		622,063	815,579	8,518,621	8.74%
Licenses & Permits (41000)	81,000		31	11,565	69,435	14.28%
Fines, Forfeitures & Penalties (42000)	274,275		18,193	50,041	224,234	18.24%
Charges for Current Services (43000)	316,725		26,745	81,010	235,715	25.58%
Other Local Revenue (44000)	104,650	15,428	4,351	82,418	37,660	68.64%
Fees from Officials (45000)	1,914,000		147,418	400,591	1,513,409	20.93%
State of Tennessee (46000)	2,643,970	30,505	99,336	523,174	2,151,301	19.56%
Federal Government (47000)	746,627	464,518	76,502	176,043	1,035,102	14.54%
Other Governments & Citizens (48000)	323,640	1,300	500	11,358	313,582	3.50%
Other Sources (49000)	248,606	10,122	-	-	258,728	0.00%
Total County General	15,987,693	521,873	995,140	2,151,779	14,357,787	13.03%
COURTHOUSE/JAIL MAINT. (112)						
Local Taxes (40000)	153,000		14,442	39,376	113,624	25.74%
Total Courthouse/Jail Maintenance	153,000	-	14,442	39,376	113,624	25.74%
LIBRARY (115)						
Local Taxes (40000)	297,907		20,447	23,542	274,365	7.90%
Licenses & Permits (41000)	1,500		1	398	1,102	26.56%
Charges for Current Services (43000)	17,250		-	2,749	14,501	15.93%
Other Local Revenue (44000)	3,050		45	694	2,356	22.76%
State of Tennessee (46000)	-		-	-	-	
Federal Government (47000)	2,000		-	-	2,000	0.00%
Other Governments & Citizens (48000)	31,250		2,375	5,100	26,150	16.32%
Other Sources (49000)	-		-	-	-	
Total Library	352,957	-	22,868	32,483	320,473	9.20%
SOLID WASTE (116)						
Local Taxes (40000)	1,553,654		110,766	120,208	1,433,446	7.74%
Licenses & Permits (41000)	7,050		8	3,099	3,951	43.96%
Charges for Current Services (43000)	45,000		4,201	17,755	27,245	39.46%
Other Local Revenue (44000)	231,800		23,137	74,291	157,509	32.05%
State of Tennessee (46000)	16,000		-	7,477	8,523	46.73%
Federal Government (47000)	-		-	-	-	
Other Sources (49000)	150,000		-	150,000	-	100.00%
Total Solid Waste	2,003,504	-	138,112	372,831	1,630,674	18.61%
Local Purpose (Rural Fire 120)						
Local Taxes (40000)	572,865		46,649	118,102	454,763	20.62%
Licenses & Permits (41000)	23,400		3,378	16,793	6,607	71.77%
Other Local Revenues (44000)	-		-	-	-	
Other Governments & Citizens (48000)	-		-	-	-	
Total Local Purpose	596,265	-	50,026	134,896	461,369	22.62%
Drug Control Fund (122)						
Fines, Forfeitures & Penalties (42000)	52,700		676	9,181	43,519	17.42%
Other General Service Charges (43000)	50		-	-	50	0.00%
Other Local Revenue (44000)	10,300		-	67	10,233	0.65%
State of Tennessee (46000)	-		-	-	-	
Federal Revenue (47000)	40,000		13,410	13,410	26,590	33.53%
Other Governments & Citizens (48000)	50		-	-	50	0.00%
Total Drug Control	103,100	-	14,086	22,658	80,442	21.98%

FUND CATEGORY	APPROP FY 15/16	AMENDED FY 15/16	COLLECTED OCTOBER	COLLECTED YR TO DATE	BALANCE TO COLLECT	PERCENTAGE REALIZED
HIGHWAY (131)						
Local Taxes (40000)	636,371		52,435	70,599	565,772	11.09%
Licenses & Permits (41000)	2,900		2	800	2,100	27.60%
Charges for Current Services (43000)	4,000		-	-	4,000	0.00%
Other Local Revenue (44000)	17,400		2,705	3,171	14,229	18.22%
State of Tennessee (46000)	2,538,022		175,578	708,158	1,829,864	27.90%
Federal Government (47000)	-		-	-	-	
Other Sources (49000)	20,000		-	-	20,000	0.00%
Total Highway	3,218,693	-	230,720	782,728	2,435,965	24.32%
School General Fund (141)						
Local Taxes (40000)	13,774,839		919,845	1,925,122	11,849,717	13.98%
Licenses & Permits (41000)	46,800		388	14,226	32,574	30.40%
Charges for Current Services (43000)	264,397		24,692	78,733	185,664	29.78%
Other Local Revenue (44000)	262,456	30,432	8,568	33,627	259,261	11.48%
State of Tennessee (46000)	28,016,968	7,002	2,790,626	8,073,033	19,950,937	28.81%
Federal Government (47000)	136,397	125,000	56,904	56,904	204,493	21.77%
Other Government & Citizens (48000)	-		-	-	-	
Other Sources (49000)	100,000				100,000	0.00%
Total School General Fund	42,601,857	162,434	3,801,022	10,181,644	32,582,646	23.81%
Federal Projects Fund (142)						
Other Local Revenue (44000)	-		-	-	-	
Federal Government (47000)	3,297,853		328,846	619,825	2,678,028	18.79%
Other Sources (49000)	100,000			100,000	-	100.00%
Total School Federal Projects Fund	3,397,853	-	328,846	719,825	2,678,028	21.18%
Centralized Cafeteria Fund (143)						
Charges for Current Services (43000)	1,079,845		126,405	242,192	837,653	22.43%
Other Local Revenue (44000)	5,500		1,060	2,664	2,836	48.43%
State of Tennessee (46000)	32,754		-	-	32,754	0.00%
Federal Government (47000)	2,177,890		179,821	179,821	1,998,069	8.26%
Other Sources (48000)	-		-	-	-	
Total Centralized Cafeteria	3,295,989	-	307,286	424,677	2,871,312	12.88%
General Debt Service (151)						
Local Taxes (40000)	1,995,509		141,927	167,624	1,827,884	8.40%
Licenses & Permits (41000)	6,000		7	2,636	3,364	43.93%
Other Local Revenue (44000)	-		-	-	-	
Other Sources (49000)	150,000		-	-	150,000	0.00%
Total General Debt Service	2,151,509	-	141,934	170,260	1,981,248	7.91%
Education Debt Service (156)						
Local Taxes (40000)	2,737,136		253,366	707,489	2,029,647	25.85%
Licenses & Permits (41000)	7,700		4	1,366	6,334	17.74%
Other Governments (48000)	-		-	-	-	
Other Sources (49000)	-		-	-	-	
Total Education Debt Service	2,744,836	-	253,369	708,854	2,035,982	25.83%
Highway Capital Projects Fund (176)						
Other Local Revenue (44000)	117		77	330	(213)	282.83%
Other Sources (49000)	-		-	-	-	
Total Highway Capital Projects	117	-	77	330	(213)	282.83%

FUND CATEGORY	APPROP FY 15/16	AMENDED FY 15/16	EXPENDED OCT.	EXPENDED YR TO DATE	CURRENT ENCUMBER	UNENCUMB BALANCE	PERCENT REALIZED
GENERAL FUND (101)							
County Commission (51100)	312,480	4,790	9,384	82,029	25,401	209,840	25.85%
Beer Board (51220)	1,300		-	-	400	900	0.00%
County Mayor (51300)	157,332		12,097	50,439	2,311	104,583	32.06%
County Attorney (51400)	10,225		1,600	4,000	5,600	625	39.12%
Election Commission (51500)	231,886		11,860	62,464	15,362	154,060	26.94%
Register of Deeds (51600)	324,551		26,856	97,621	20,645	206,285	30.08%
Planning & Zoning (51720)	152,451		9,590	45,710	3,811	102,930	29.98%
County Buildings (51800)	1,565,364	28,100	66,411	269,561	285,074	1,038,829	16.92%
Other General Admin - IT (51900)	38,900		1,066	11,875	9,210	17,814	30.53%
Property Assessor (52300)	551,060		32,974	123,562	77,438	350,060	22.42%
County Trustee (52400)	312,683		26,338	103,732	14,225	194,726	33.17%
County Clerk (52500)	560,435		48,707	191,314	9,658	359,463	34.14%
Finance Dept. (52900)	656,583		47,618	217,795	15,366	423,423	33.17%
Circuit Court (53100)	926,479		68,712	292,779	20,591	613,110	31.60%
General Sessions (53300)	301,516		24,353	95,819	1,495	204,203	31.78%
Drug Court (53330)	60,002		4,913	19,672	-	40,330	32.79%
Chancery Court (53400)	287,716		63,377	116,187	10,446	161,083	40.38%
Juvenile Court (53500)	129,472		10,054	39,257	298	89,916	30.32%
Judicial Commissioners (53700)	130,083		10,130	40,223	225	89,634	30.92%
Other Admin of Justice (53900)	18,000		-	12,600	3,400	2,000	70.00%
Probation Service (53910)	120,736		8,781	36,758	-	83,978	30.44%
Sheriff's Dept. (54110)	3,575,423	1,443	262,796	1,026,635	212,056	2,338,175	28.70%
Admin. Of Sexual Offender (54160)	22,012		375	2,737	1,000	18,276	12.43%
Jail (54210)	1,777,287		134,673	514,247	71,870	1,191,171	28.93%
Reentry Program (54230) Grants	163,748	218	20,768	105,644	53,175	5,146	64.43%
Juvenile Service (54240)	22,250		7,583	18,236	5,389	(1,375)	81.96%
Civil Defense (54410)	163,348	(10,875)	13,415	48,647	10,666	93,160	31.91%
Rescue Squad (54420)	30,000	18,392	185	904	1,653	45,835	1.87%
Consolidated Communications(54490)	869,433		61,865	235,348	63,083	571,002	27.07%
County Coroner (54610)	28,700	4,000	2,150	11,700	19,600	1,400	35.78%
Other Public Safety (54710) Grants	68,208		4,914	8,185	-	60,023	12.00%
Other Public Safety (54900)	-	28,919	-	-	-	28,919	0.00%
Local Health Center (55110)	34,756	500	1,296	9,029	5,138	21,089	25.61%
Rabies & Animal Ctrl. (55120)	260,434		13,065	77,624	38,425	144,385	29.81%
Other Local Health Serv (55190) Grant	161,738		11,159	41,160	7,308	113,270	25.45%
Appropriation to State (55390)	30,646		-	-	30,646	-	0.00%
General Welfare Assist.(55510)	17,775		-	-	17,775	-	0.00%
Litter Control (55731) (%Grant)	101,828		6,431	23,122	8,370	70,335	22.71%
Other Public Health & Welfare (55900) Grant	44,706		1,406	3,206	2,887	38,613	7.17%
Senior Citizens Assistance (56300)	126,950		288	11,878	103,847	11,225	9.36%
Parks & Fair Board (56700)	53,728		1,877	21,690	4,964	27,074	40.37%
Agriculture Extension Serv.(57100)	104,818		20,457	21,151	339	83,328	20.18%
Soil Conservation (57500)	75,060		5,895	21,953	-	53,108	29.25%
Industrial Development (58120)	122,206		2,345	15,526	10,082	96,599	0.00%
Other Econ & Comm. Dev. (58190)	397,156	450,000	20,000	20,000	127,156	700,000	2.36%
Veteran's Services (58300)	36,791		3,514	10,356	1,226	25,209	28.15%
Other Charges (58400)	788,811	10,458	33,111	400,005	1,849	397,415	50.05%
Capital Projects (90000)	896,443		180,995	187,415	244,722	464,305	20.91%
Operating Transfer (99110)	165,000		-	150,000	-	15,000	90.91%
Total County General	16,988,511	535,945	1,295,384	4,899,795	1,564,182	11,060,479	27.96%
COURTHOUSE/JAIL MAINT. (112)							
Other Charges (58400)	1,600		144	524	-	1,076	0.00%
Transfers Out (99100)	150,000		-	-	-	150,000	0.00%
Total Courthouse/Jail Maintenance	151,600	-	144	524	-	151,076	0.35%

FUND CATEGORY	APPROP FY 15/16	AMENDED FY 15/16	EXPENDED OCT.	EXPENDED YR TO DATE	CURRENT ENCUMBER	UNENCUMB BALANCE	PERCENT REALIZED
LIBRARY (115)							
Libraries (56500)	310,147		19,565	74,922	27,115	208,111	24.16%
Other Charges (58400)	36,870		2,429	15,039	300	21,531	40.79%
Capital Outlay	-		-	-	-	-	-
Operating Transfer (99110)	3,000		-	-	-	3,000	0.00%
Total Library	350,017	-	21,994	89,961	27,415	232,642	25.70%
SOLID WASTE (116)							
Sanitation Educ./Info. (55720)	1,800		-	250	-	1,550	13.89%
Convenience Centers (55732)	247,357		16,383	73,128	3,044	171,185	29.56%
Transfer Station (55733)	1,342,078		100,288	326,964	272,233	742,881	24.36%
Postclosure Care Costs (55770)	12,000		-	-	8,406	3,594	0.00%
Other Charges (58400)	88,750		5,531	63,401	486	24,863	71.44%
Operating Transfers (99100)	193,803		-	-	-	193,803	0.00%
Total Solid Waste	1,885,788	-	122,202	463,743	284,168	1,137,877	24.59%
Local Purpose (Rural Fire 120)							
Fire Prevention & Control (54310)	536,100	10,122	46,273	47,195	410,075	88,952	8.64%
Other Charges (58400)	-	10,122	-	-	-	10,122	0.00%
Total Local Purpose	536,100	20,244	46,273	47,195	410,075	99,074	8.48%
Drug Control Fund (122)							
Drug Enforcement (54150)	102,750		9,199	12,175	15,694	74,881	11.85%
Other Charges (58400)	700		7	96	-	604	13.73%
Total Drug Control	103,450	-	9,206	12,271	15,694	75,485	11.86%
HIGHWAY (131)							
Administration (61000)	337,588	4,000	31,493	108,698	4,936	227,953	31.82%
Highway Maintenance (62000)	849,621		105,302	264,127	11,580	573,913	31.09%
Operations & Maintenance (63100)	330,184		19,460	63,446	95,280	171,458	19.22%
Quarry Operations (63400)	347,652		20,488	69,105	35,209	243,338	19.88%
Other Charges (65000)	220,940		5,258	112,969	4,377	103,594	51.13%
Capital Outlay (68000)	1,343,000	138,475	1,030	145,276	16,883	1,319,317	9.81%
Highways & Streets (82120)	13,068		-	-	-	13,068	0.00%
Highways & Streets (82220)	6,055		-	-	-	6,055	0.00%
Transfers Out (99100)	51,803		-	-	-	51,803	0.00%
Total Highway	3,499,910	142,475	183,031	763,622	168,265	2,710,499	20.96%
School General Fund (141)							
Instruction							
Regular Instruction (71100)	20,010,478	139,020	1,523,657	3,541,759	421,125	16,186,615	17.58%
Alternative School (71150)	99,107	1,669	7,589	15,287	1,992	83,497	15.17%
Special Education Program (71200)	3,954,551		326,291	640,812	175,703	3,138,036	16.20%
Vocational Education Program (71300)	1,227,269		108,398	211,871	15,358	1,000,040	17.26%
Student Body Education Prog (71400)	150,954		5,945	26,089	58,011	66,855	17.28%
Support							
Attendance (72110)	183,597		14,988	40,128	-	143,469	21.86%
Health Services (72120)	530,306		41,421	106,943	797	422,566	20.17%
Other Support Services (72130)	1,278,147		100,270	212,327	22,598	1,043,222	16.61%
Regular Instruction (72210)	1,065,568	84,949	104,788	247,618	1,044	901,855	21.52%
Special Educ Program (72220)	306,764		27,147	85,442	14,477	206,845	27.85%
Vocational Educ Prog (72230)	67,184		5,523	17,186	1,531	48,468	25.58%
Board of Education (72310)	1,115,837	21,296	62,941	692,887	60,593	383,652	60.93%
Director of Schools (72320)	639,459	(32,437)	33,699	120,844	21,062	465,116	19.91%
Office of Principals (72410)	2,325,740		187,676	423,260	-	1,902,480	18.20%
Human Resources (72520)	113,971		8,838	32,994	4,656	76,321	28.95%
Operation of Plant (72610)	3,663,428	84	269,647	1,159,008	109,058	2,395,446	31.64%
Maintenance of Plant (72620)	1,366,021		87,320	333,861	346,110	686,051	24.44%

FUND CATEGORY	APPROP FY 15/16	AMENDED FY 15/16	EXPENDED OCT.	EXPENDED YR TO DATE	CURRENT ENCUMBER	UNENCUMB BALANCE	PERCENT REALIZED
Transportation (72710)	2,397,202		197,145	520,301	1,213,397	663,504	21.70%
Central & Other (72810)	717,045	(45,846)	43,530	227,410	18,038	425,751	33.88%
Non-Instructional							
Community Services (73300)	608,230	168,492	69,202	206,665	72,925	497,132	26.61%
Early Childhood Education (73400)	1,353,676	20,556	112,757	234,438	6,078	1,133,716	17.06%
Capital Outlay & Debt Service							
Capital Outlay (76100)	100,000		57,344	57,344	-	42,656	57.34%
Principal Debt Service (82130)	151,203		5,952	79,677	-	71,527	52.70%
Interest Debt Service (82230)	14,834		-	7,813	-	7,021	52.67%
Transfers Out (99100)	101,848	3,509		100,000	-	5,357	94.92%
Total School General Fund	43,542,419	361,292	3,402,068	9,341,961	2,564,551	31,997,198	21.28%
School Federal Projects Fund (142)							
Regular Instruction (71100)	1,255,191		147,059	235,789	75,260	944,142	18.79%
Special Education Program (71200)	783,993	100	60,939	151,573	55,514	577,006	19.33%
Vocational Education Program (71300)	60,189		2,395	38,550	11,760	9,879	64.05%
Health Services (72120)	211,062		18,082	36,541	-	174,521	17.31%
Other Support Services (72130)	107,408		8,148	28,726	876	77,807	26.74%
Regular Instruction (72210)	392,119		24,006	66,113	2,513	323,493	16.86%
Special Educ Program (72220)	273,440	(100)	22,596	56,901	5,246	211,192	20.82%
Vocational Educ Prog (72230)	4,326		(22)	(22)	-	4,348	-0.51%
Transportation (72710)	210,125		16,234	32,227	-	177,898	15.34%
Transfers Out (99100)	100,000		-	-	-	100,000	0.00%
Total Federal Projects Fund	3,397,853	-	299,438	646,399	151,169	2,600,285	19.02%
Centralized Cafeteria Fund (143)							
Food Service (73100)	3,555,363	200,000	263,929	626,229	1,927,271	1,201,863	16.68%
Total Centralized Cafeteria	3,555,363	200,000	263,929	626,229	1,927,271	1,201,863	16.68%
General Debt Service (151)							
General Government Debt Service	1,784,431		10,290	151,304	-	1,633,127	8.48%
Total General Debt Service	1,784,431	-	10,290	151,304	-	1,633,127	8.48%
Education Debt Service (156)							
Educ Government Debt Service	3,189,611		3,255	164,028	500	3,025,083	5.14%
Total Education Debt Service	3,189,611	-	3,255	164,028	500	3,025,083	5.14%
Highway Capital Projects Fund (176)							
Other Charges (58400)	16		1	3	-	13	20.73%
Highway & Street Capital Proj (91200)	1,927,755		155,043	385,968	64,970	1,476,817	20.02%
Total Highway Capital Projects	1,927,771	-	155,044	385,971	64,970	1,476,830	20.02%

FRANKLIN COUNTY FINANCE DEPARTMENT

Fiscal Year 2015/2016
Quarter Ending September 30, 2015

Account Number	Description	Realized Thru 1st QTR	Original Budget	Amendments	Amended Budget	Percent Realized
County General Fund 101 - Revenues						
40000	Local Taxes	193,516	\$ 9,334,200	\$ -	\$ 9,334,200	2.07%
41000	Licenses and Permits	11,534	81,000	-	81,000	14.24%
42000	Fines, Forfeitures & Penalties	31,848	274,275	-	274,275	11.61%
43000	Charges for Current Services	54,265	316,725	-	316,725	17.13%
44000	Other Local Revenues	78,068	104,650	-	104,650	74.60%
45000	Fees Rec'd from County Officials	253,173	1,914,000	-	1,914,000	13.23%
46000	State of Tennessee	423,838	2,643,970	-	2,643,970	16.03%
47000	Federal Government	99,540	746,627	450,218	1,196,845	8.32%
48000	Other Governments & Citizens Grps.	10,858	323,640	800	324,440	3.35%
49000	Other Sources (Non-Revenue)	-	248,606	-	248,606	0.00%
	Total County General Revenue	\$ 1,156,638	\$ 15,987,693	\$ 451,018	\$ 16,438,711	7.04%

County General Fund 101 - Expenditures						
51100	County Commission	\$ 72,645	\$ 312,480	\$ 4,790	\$ 317,270	22.90%
51220	Beer Board	-	1,300	-	1,300	0.00%
51300	County Mayor	38,342	157,332	-	157,332	24.37%
51400	County Attorney	2,400	10,225	-	10,225	23.47%
51500	Election Commission	50,604	231,886	-	231,886	21.82%
51600	Register of Deeds	70,766	324,551	-	324,551	21.80%
51720	Planning	36,119	152,451	-	152,451	23.69%
51800	County Buildings	203,150	1,565,364	13,800	1,579,164	12.86%
51900	Other General Administration - IT	10,809	38,900	-	38,900	27.79%
	Total General Gov.	\$ 484,836	\$ 2,794,491	\$ 18,590	\$ 2,813,081	17.24%
52300	Property Assessor	90,588	551,060	-	551,060	16.44%
52400	County Trustee	77,395	312,683	-	312,683	24.75%
52500	County Clerk	142,607	560,435	-	560,435	25.45%
52900	Finance Dept.	170,177	656,583	-	656,583	25.92%
	Total Finance	\$ 480,766	\$ 2,080,761	\$ -	\$ 2,080,761	23.11%
53100	Circuit Court	224,067	926,479	-	926,479	24.18%
53300	General Sessions Court	71,466	301,516	-	301,516	23.70%
53330	Drug Court	14,759	60,002	-	60,002	24.60%
53400	Chancery Court	52,810	287,716	-	287,716	18.35%

FRANKLIN COUNTY FINANCE DEPARTMENT

Fiscal Year 2015/2016
Quarter Ending September 30, 2015

Account Number	Description	Realized Thru 1st QTR	Original Budget	Amendments	Amended Budget	Percent Realized
53500	Juvenile Court	29,203	129,472	-	129,472	22.56%
53700	Judicial Commissioners	30,093	130,083	-	130,083	23.13%
53900	Other Administration of Justice	12,600	18,000	-	18,000	70.00%
53910	Probation Services	27,977	120,736	-	120,736	23.17%
	Total Admin. Of Justice	\$ 462,975	\$ 1,974,005	\$ -	\$ 1,974,005	23.45%
54110	Sheriffs Department	763,839	3,575,423	-	3,575,423	21.36%
54160	Admin. of the Sex Offender	2,362	22,012	-	22,012	10.73%
54210	Jail	379,574	1,777,287	-	1,777,287	21.36%
54230	Community Reentry Program	84,876	163,748	218	163,965	51.76%
54240	Juvenile Services	10,653	22,250	-	22,250	47.88%
54410	Civil Defense	35,231	163,348	-	163,348	21.57%
54420	Rescue Squad	720	30,000	18,392	48,392	1.49%
54490	Consolidated Communications	173,483	869,433	-	869,433	19.95%
54610	County Coroner	9,550	28,700	-	28,700	33.28%
54710	Other Public Safety Grants	3,270	68,208	-	68,208	4.79%
	Total Public Safety	\$ 1,463,557	\$ 6,720,409	\$ 18,610	\$ 6,739,019	21.72%
55110	Local Health Center	7,733	34,756	-	34,756	22.25%
55120	Rabies & Animal Control	64,559	260,434	-	260,434	24.79%
55190	Other Local Health Services	30,001	161,738	-	161,738	18.55%
55390	Appropriation to State	-	30,646	-	30,646	0.00%
55510	General Welfare Assistance	-	17,775	-	17,775	0.00%
55731	Waste Pick-Up (Litter Control)	16,691	101,828	-	101,828	16.39%
	Total Public Health & Welfare	\$ 120,784	\$ 651,883	\$ -	\$ 651,883	18.53%
56300	Senior Citizens	11,590	126,950	-	126,950	9.13%
56700	Parks & Fair Boards	19,814	53,728	-	53,728	36.88%
	Total Social, Cultural, Recre.	\$ 31,404	\$ 180,678	\$ -	\$ 180,678	17.38%
57100	Agricultural Extension Service	695	104,818	-	104,818	0.66%
57500	Soil Conservation	16,057	75,060	-	75,060	21.39%
	Total Agr. & Natural Resources	\$ 16,752	\$ 179,878	\$ -	\$ 179,878	9.31%
58190	Other Econ & Community Devel.	-	397,156	450,000	847,156	0.00%
58300	Veteran's Services	6,843	36,791	-	36,791	18.60%
58400	Other Charges	366,893	788,811	10,458	799,269	45.90%
58805	ARRA - Community Reentry #2	-	-	-	-	-
	Total Other Operations	\$ 393,338	\$ 2,241,407	\$ 460,458	\$ 2,701,865	14.56%

FRANKLIN COUNTY FINANCE DEPARTMENT

Fiscal Year 2015/2016
Quarter Ending September 30, 2015

Account Number	Description	Realized Thru 1st QTR	Original Budget	Amendments	Amended Budget	Percent Realized
	Transfers Out	150,000	\$ 165,000	\$ -	\$ 165,000	90.91%
	Total County General Expenditures	\$ 3,604,411	\$ 16,988,511	\$ 497,658	\$ 17,486,169	20.61%
	Excess of Revenue Over (Under) Expenditures	\$ (2,447,773)	\$ (1,000,818)	\$ (46,640)	\$ (1,047,458)	

Courthouse Jail Maintenance Fund 112 - Revenues

40000	Local Taxes	\$ 24,933	\$ 153,000	\$ -	\$ 153,000	16.30%
	Total Courthouse Jail Maintenance Revenue	\$ 24,933	\$ 153,000	\$ -	\$ 153,000	16.30%

Courthouse Jail Maintenance Fund 112 - Expenditures

58400	Other Charges	\$ 380	\$ 1,600	\$ -	\$ 1,600	23.73%
99100	Transfers Out	-	150,000	-	150,000	0.00%
	Total Courthouse Jail Maintenance Expenditures	\$ 380	\$ 151,600	\$ -	\$ 151,600	0.25%
	Excess of Revenue Over (Under) Expenditures	\$ 24,554	\$ 1,400	\$ -	\$ 1,400	

Library Fund 115 - Revenues

40000	Local Taxes	\$ 3,095	\$ 297,907	\$ -	\$ 297,907	1.04%
41000	License & Permits	397	1,500	-	1,500	26.49%
43000	Charges for Current Services	2,749	17,250	-	17,250	15.93%
44000	Other Local Revenues	649	3,050	-	3,050	21.29%
46000	State of Tennessee	-	-	-	-	
47000	Federal Government	-	2,000	-	2,000	0.00%
48000	Other Governments & Citizens Grps.	2,725	31,250	-	31,250	8.72%
49000	Other Sources (Non-Revenue)	-	-	-	-	
	Total Library Revenue	\$ 9,616	\$ 352,957	\$ -	\$ 352,957	2.72%

FRANKLIN COUNTY FINANCE DEPARTMENT

**Fiscal Year 2015/2016
Quarter Ending September 30, 2015**

Account Number	Description	Realized Thru 1st QTR	Original Budget	Amendments	Amended Budget	Percent Realized

FRANKLIN COUNTY FINANCE DEPARTMENT

Fiscal Year 2015/2016
Quarter Ending September 30, 2015

Account Number	Description	Realized Thru 1st QTR	Original Budget	Amendments	Amended Budget	Percent Realized
Library Fund 115 - Expenditures						
56500	Libraries	\$ 55,357	\$ 310,147	\$ -	\$ 310,147	17.85%
58400	Other Charges	12,610	36,870	-	36,870	34.20%
90000	Capital Outlay	-	-	-	-	
99100	Transfers Out	-	3,000	-	3,000	0.00%
	Total Library Expenditures	\$ 67,967	\$ 350,017	\$ -	\$ 350,017	19.42%
	Excess of Revenue Over (Under) Expenditures	\$ (58,351)	\$ 2,940	\$ -	\$ 2,940	
Solid Waste/Sanitation Fund 116 - Revenues						
40000	Local Taxes	\$ 9,442	\$ 1,553,654	\$ -	\$ 1,553,654	0.61%
41000	Licenses and Permits	3,091	7,050	-	7,050	43.84%
43000	Charges for Current Services	13,553	45,000	-	45,000	30.12%
44000	Other Local Revenues	51,155	231,800	-	231,800	22.07%
46000	State of Tennessee	7,477	16,000	-	16,000	46.73%
49000	Other Sources	150,000	150,000	-	150,000	100.00%
	Total Solid Waste Revenue	\$ 234,718	\$ 2,003,504	\$ -	\$ 2,003,504	11.72%
Solid Waste/Sanitation Fund 116 - Expenditures						
55720	Sanitation Education/Information	\$ 250	\$ 1,800	\$ -	\$ 1,800	13.89%
55732	Convenience Centers	56,745	247,357	-	247,357	22.94%
55733	Transfer Stations	226,676	1,342,078	-	1,342,078	16.89%
55770	Postclosure Care Cost	-	12,000	-	12,000	0.00%
58400	Other Charges	57,871	88,750	-	88,750	65.21%
99100	Transfers Out	-	193,803	-	193,803	0.00%
	Total Solid Waste Expenditures	\$ 341,542	\$ 1,885,788	\$ -	\$ 1,885,788	18.11%
	Excess of Revenue Over (Under) Expenditures	\$ (106,823)	\$ 117,716	\$ -	\$ 117,716	

FRANKLIN COUNTY FINANCE DEPARTMENT

**Fiscal Year 2015/2016
Quarter Ending September 30, 2015**

Account Number	Description	Realized Thru 1st QTR	Original Budget	Amendments	Amended Budget	Percent Realized

FRANKLIN COUNTY FINANCE DEPARTMENT

Fiscal Year 2015/2016
Quarter Ending September 30, 2015

Account Number	Description	Realized Thru 1st QTR	Original Budget	Amendments	Amended Budget	Percent Realized
Local Purpose Tax/Rural Fire Fund 120 - Revenues						
40000	Local Taxes	\$ 71,454	\$ 572,865	\$ -	\$ 572,865	12.47%
41000	Licenses and Permits	13,416	23,400	-	23,400	57.33%
44000	Other Local Revenue	-	-	-	-	
	Total Rural Fire Revenue	\$ 84,869	\$ 596,265	\$ -	\$ 596,265	14.23%
Local Purpose Tax/Rural Fire Fund 120 - Expenditures						
54310	Fire Prevention & Control	\$ 922	\$ 536,100	\$ -	\$ 536,100	0.17%
	Total Rural Fire Expenditures	\$ 922	\$ 536,100	\$ -	\$ 536,100	0.17%
	Excess of Revenue Over (Under) Expenditures	\$ 83,948	\$ 60,165	\$ -	\$ 60,165	
Drug Control Fund 122 - Revenues						
42000	Fines, Forfeitures & Penalties	\$ 8,505	\$ 52,700	\$ -	\$ 52,700	16.14%
43000	Other General Service Charges	-	50	-	50	0.00%
44000	Other Local Revenues	67	10,300	-	10,300	0.65%
46000	State of Tennessee	-	-	-	-	
47000	Federal Government	-	40,000	-	40,000	0.00%
48000	Other Governments & Citizens Grps.	-	50	-	50	0.00%
	Total Drug Control Revenue	\$ 8,572	\$ 103,100	\$ -	\$ 103,100	8.31%

FRANKLIN COUNTY FINANCE DEPARTMENT

Fiscal Year 2015/2016
Quarter Ending September 30, 2015

Account Number	Description	Realized Thru 1st QTR	Original Budget	Amendments	Amended Budget	Percent Realized
Drug Control Fund 122 - Expenditures						
54150	Drug Enforcement	\$ 2,976	\$ 102,750	\$ -	\$ 102,750	2.90%
58400	Other Charges	89	700	-	700	12.76%
	Total Drug Control Expenditures	\$ 3,065	\$ 103,450	\$ -	\$ 103,450	2.96%
	Excess of Revenue Over (Under) Expenditures	\$ 5,507	\$ (350)	\$ -	\$ (350)	
General Debt Service Fund 151 - Revenues						
40000	Local Taxes	\$ 25,698	\$ 1,995,509	\$ -	\$ 1,995,509	1.29%
41000	Licenses and Permits	2,629	6,000	-	6,000	43.82%
44110	Interest Earned	-	-	-	-	
49000	Other Sources (Non-Revenue)	-	150,000	-	150,000	0.00%
	Total Gen Debt Serv Revenue	\$ 28,326	\$ 2,151,509	\$ -	\$ 2,151,509	1.32%
General Debt Service Fund 151 - Expenditures						
82310	General Government Debt Service	\$ 141,014	\$ 1,784,431	\$ -	\$ 1,784,431	7.90%
	Total Gen Debt Serv Expenditures	\$ 141,014	\$ 1,784,431	\$ -	\$ 1,784,431	7.90%
	Excess of Revenue Over (Under) Expenditures	\$ (112,688)	\$ 367,078	\$ -	\$ 367,078	

FRANKLIN COUNTY FINANCE DEPARTMENT

Fiscal Year 2015/2016
Quarter Ending September 30, 2015

Account Number	Description	Realized Thru 1st QTR	Original Budget	Amendments	Amended Budget	Percent Realized
Education Debt Service Fund 156 - Revenues						
40000	Local Taxes	\$ 454,123	\$ 2,737,136	\$ -	\$ 2,737,136	16.59%
41000	Licenses and Permits	1,362	7,700	-	7,700	17.69%
49000	Other Sources (Non-Revenue)	-	-	-	-	#DIV/0!
	Total Educ Debt Serv Revenue	\$ 455,485	\$ 2,744,836	\$ -	\$ 2,744,836	16.59%
Education Debt Service Fund 156 - Expenditures						
82330	Educ Government Debt Service	\$ 160,773	\$ 3,189,611	\$ -	\$ 3,189,611	5.04%
	Total Educ Debt Serv Expenditures	\$ 160,773	\$ 3,189,611	\$ -	\$ 3,189,611	5.04%
	Excess of Revenue Over (Under) Expenditures	\$ 294,712	\$ (444,775)	\$ -	\$ (444,775)	

BOARD OF EDUCATION FUND 141		REALIZED THRU 1st QTR	ORIGINAL BUDGET	AMENDMENTS	AMENDED BUDGET	% REALIZED
REVENUES:						
40100	COUNTY PROPERTY TAXES	\$ 102,817	\$ 9,794,239	\$ -	\$ 9,794,239	1.05%
40200	COUNTY LOCAL OPTION TAXES	\$ 901,344	\$ 3,947,600	\$ -	\$ 3,947,600	22.83%
40300	STATUTORY LOCAL TAXES	\$ 1,116	\$ 33,000	\$ -	\$ 33,000	3.38%
41100	LICENSES & PERMITS	\$ 13,838	\$ 46,800	\$ -	\$ 46,800	29.57%
43500	EDUCATION CHARGES	\$ 54,041	\$ 264,397	\$ -	\$ 264,397	20.44%
44100	RECURRING ITEMS	\$ 9,173	\$ 36,204	\$ -	\$ 36,204	25.34%
44500	NONRECURRING ITEMS	\$ 15,886	\$ 226,252	\$ -	\$ 226,252	6.24%
46500	REGULAR EDUCATION FUNDS	\$ 5,282,407	\$ 27,966,968	\$ 28,432	\$ 27,973,970	18.88%
46800	OTHER STATES REVENUES	\$ -	\$ 50,000	\$ 7,002	\$ 50,000	0.00%
47000	FEDERAL GOVERNMENT REVENUES	\$ -	\$ 136,397	\$ -	\$ 136,397	0.00%
49700	INSURANCE RECOVERY	\$ -	\$ -	\$ -	\$ -	0.00%
49800	OTHER SOURCES /TRANSFERS	\$ -	\$ 100,000	\$ -	\$ 100,000	0.00%
TOTAL REVENUE THRU 2nd QUARTER 2012-2013		\$ 6,380,623	\$ 42,601,857	\$ 35,434	\$ 42,637,291	14.96%

EXPENDITURES:						
71100	TOTAL REGULAR INSTRUCTION	\$ 2,018,102	\$ 20,010,478	\$ 137,020	\$ 20,147,498	10.02%
71150	TOTAL ALTERNATE INSTRUCTION PROGRAM	\$ 7,698	\$ 99,107	\$ 1,669	\$ 100,776	7.64%
71200	TOTAL SPECIAL EDUCATION PROGRAM	\$ 314,521	\$ 3,954,551	\$ -	\$ 3,954,551	7.95%
71300	TOTAL VOCATIONAL PROGRAM	\$ 103,473	\$ 1,227,269	\$ -	\$ 1,227,269	8.43%
71400	TOTAL STUDENT BODY EDUCATION	\$ 20,144	\$ 150,954	\$ -	\$ 150,954	13.34%
	TOTAL INSTRUCTION	\$ 2,463,938	\$ 25,442,359	\$ 138,689	\$ 25,581,048	
72110	TOTAL ATTENDANCE	\$ 25,140	\$ 183,597	\$ -	\$ 183,597	13.69%
72120	TOTAL HEALTH SERVICES	\$ 65,522	\$ 530,306	\$ -	\$ 530,306	12.36%
72130	TOTAL OTHER STUDENT SUPPORT	\$ 112,057	\$ 1,278,147	\$ -	\$ 1,278,147	8.77%
72210	TOTAL REGULAR INSTRUCTION PROGRAM	\$ 142,830	\$ 1,065,568	\$ 84,949	\$ 1,150,517	12.41%
72220	TOTAL SPECIAL EDUCATION SUPPORT PROGRAM	\$ 58,296	\$ 306,764	\$ -	\$ 306,764	19.00%
72230	TOTAL VOCATIONAL EDUCATION SUPPORT	\$ 11,663	\$ 67,184	\$ -	\$ 67,184	17.36%
72310	TOTAL BOARD OF EDUCATION SUPPORT SERVICE	\$ 629,946	\$ 1,115,837	\$ 21,296	\$ 1,137,133	55.40%
72320	TOTAL DIRECTOR OF SCHOOL SUPPORT SERVICE	\$ 87,146	\$ 639,459	\$ (32,437)	\$ 607,022	14.36%
72410	TOTAL OFFICE OF THE PRINCIPAL SUPPORT SERVICE	\$ 235,585	\$ 2,325,740	\$ -	\$ 2,325,740	10.13%
72520	HUMAN RESOURCES/PERSONNEL	\$ 24,155	\$ 113,971	\$ -	\$ 113,971	21.19%
72610	TOTAL OPERATION OF THE PLANT	\$ 889,361	\$ 3,663,428	\$ 84	\$ 3,663,512	24.28%
72620	TOTAL MAINTENANCE OF PLANT	\$ 246,540	\$ 1,366,021	\$ -	\$ 1,366,021	18.05%
72710	TOTAL TRANSPORTATION	\$ 323,155	\$ 2,397,202	\$ -	\$ 2,397,202	13.48%
72810	TOTAL CENTRAL AND OTHER SUPPORT	\$ 183,880	\$ 717,045	\$ (45,846)	\$ 671,199	27.40%
	TOTAL SUPPORT SERVICES	\$ 3,035,275	\$ 15,770,269	\$ 28,046	\$ 15,798,315	
73300	TOTAL COMMUNITY SERVICE	\$ 121,680	\$ 608,230	\$ 45,692	\$ 653,922	21.02%
73400	EARLY CHILDHOOD EDUCATION	\$ 259,143	\$ 1,353,676	\$ 20,556	\$ 1,374,232	8.85%
	TOTAL NON INSTRUCTION	\$ 259,143	\$ 1,961,906	\$ 66,248	\$ 2,028,154	
76100	TOTAL CAPITAL OUTLAY	\$ -	\$ 100,000	\$ -	\$ 100,000	0%
	TOTAL CAPITAL OUTLAY	\$ -	\$ 100,000	\$ -	\$ 100,000	
82130	PRINCIPAL ON DEBT	\$ 7,813	\$ 151,203	\$ -	\$ 151,203	48.76%
82230	INTEREST ON DEBT	\$ -	\$ 14,834	\$ -	\$ 14,834	52.67%
82330	DEBT SERVICE TO PRIMARY	\$ 100,000	\$ -	\$ -	\$ -	#DIV/0!
99000	TRANSFER TO OTHER FUNDS	\$ 181,538	\$ 101,848	\$ 1,309	\$ 103,157	96.94%
	TOTAL OTHER USES	\$ 289,351	\$ 267,885	\$ 1,309	\$ 269,194	
TOTAL DISBURSEMENTS THRU 1st QUARTER 2015-2016		\$ 5,939,894	\$ 43,542,419	\$ 234,292	\$ 43,776,711	13.57%
Excess of Revenue Over (Under)		\$ 440,729	\$ (940,562)			

FRANKLIN COUNTY FINANCE DEPARTMENT

Fiscal Year 2015/2016

Quarter Ending September 30, 2015

Account Number	Description	Realized Thru 1st Qtr	Original Budget	Amendments	Amended Budget	Percent Realized
Highway Fund 131 - Revenue						
40000	Local Taxes	\$ 18,163.65	\$ 636,370.71	\$ -	\$ 636,370.71	2.85%
41100	Licenses & Permits	798.19	2,900.00	-	2,900	27.52%
43000	Charges for Current Services	-	4,000.00	-	4,000	0.00%
44000	Other Local Revenues	465.82	17,400.00	-	17,400	2.68%
46000	State of Tennessee Revenues	532,580.30	2,538,022.00	-	2,538,022	20.98%
47000	Federal Government Revenues	-	-	-	-	
49000	Other Sources (Non-Revenue)	-	20,000.00	-	20,000	0.00%
	Total Highway Revenue	\$ 552,008	\$ 3,218,693	\$ -	\$ 3,218,693	17.15%

Highway Fund 131 - Expenditures

61000	Administration	\$ 77,205	\$ 337,588	\$ 4,000	\$ 341,588	22.60%
62000	Highway & Bridge Maintenance	158,825	849,621	-	849,621	18.69%
63100	Operation of Maintenance	43,986	330,184	-	330,184	13.32%
63400	Quarry Operations	48,618	347,652	-	347,652	13.98%
65000	Other Charges	107,711	220,940	-	220,940	48.75%
68000	Capital Outlay	144,246	1,343,000	138,475	1,481,475	9.74%
82000	Debt Service	-	19,123	-	19,123	0.00%
99100	Operating Transfers	-	51,803	-	51,803	0.00%
	Total Highway Expenditures	\$ 580,591	\$ 3,499,910	\$ 142,475	\$ 3,642,385	15.94%
	Excess of Revenue Over (Under) Expenditures	\$ (552,008)	\$ (281,218)	\$ (142,475)	\$ (423,693)	

Franklin Co Trustee's Interest Earned Analysis & Comparison

September, 2015

Current Amt Invested in the Following:

CD	\$ 7,500,000	Interest Bearing Check/Savings	\$ 7,949,433	Mutual Funds	\$ -
Gross Interest Earned for the Month of Sept				\$ 5,033	

Fund Number	Fund Title	Gross Collections	Trustee Fee Admin Fee 2%	Net Fund Collections
116	Solid Waste	\$ 5,033.11	\$ (100.66)	\$ 4,932.45
141	General Schools	\$ -	\$ -	\$ -
156	Educ Debt Service	\$ -	\$ -	\$ -
101	County General	\$ -	\$ -	\$ -
Total		\$ 5,033.11	\$ (100.66)	\$ 4,932.45

Interest Revenue Monthly Fiscal Comparison

	Solid Waste	Schools	Educ Debt	Co Gen
Sep-14	\$ 4,816.35	\$ -	\$ -	\$ -
Sep-15	\$ 5,033.11	\$ -	\$ -	\$ -
Over/Under	\$ 216.76	\$ -	\$ -	\$ -

Interest Year to Date Revenue Fiscal Comparison

	Solid Waste	Schools	Educ Debt	Co Gen
2014/15	\$ 18,479.54	\$ -	\$ -	\$ -
2015/16	\$ 15,670.27	\$ -	\$ -	\$ -
Over/Uner	\$ (2,809.27)	\$ -	\$ -	\$ -

Fiscal Year 2015/16 Appropriations 44110 Interest Earned

	Appropriation	Collected	% Collected	Balace to Collect
116 Solid Waste (up to \$220,000)	\$ 66,000.00	\$ 15,670.27	23.74%	\$ 50,330
156 Education Debt Service (next \$50K)	\$ -	\$ -	0.00%	\$ -
151 General Debt Service (next \$)	\$ -	\$ -	0.00%	\$ -

Franklin Co Trustee's Interest Earned Analysis & Comparison

October, 2015

Current Amt Invested in the Following:

CD	\$ 7,500,000	Interest Bearing Check/Savings	\$ 9,308,927	Mutual Funds	\$ -
Gross Interest Earned for the Month of Oct				\$	4,848.37

Fund Number	Fund Title	Gross Collections	Trustee Fee Admin Fee 2%	Net Fund Collections
116	Solid Waste	\$ 4,848.37	\$ (96.97)	\$ 4,751.40
141	General Schools	\$ -	\$ -	\$ -
156	Educ Debt Service	\$ -	\$ -	\$ -
101	County General	\$ -	\$ -	\$ -
Total		\$ 4,848.37	\$ (96.97)	\$ 4,751.40

Interest Revenue Monthly Fiscal Comparison

	Solid Waste	Schools	Educ Debt	Co Gen
Oct-14	\$ 4,794.08	\$ -	\$ -	\$ -
Oct-15	\$ 4,848.37	\$ -	\$ -	\$ -
Over/Under	\$ 54.29	\$ -	\$ -	\$ -

Interest Year to Date Revenue Fiscal Comparison

	Solid Waste	Schools	Educ Debt	Co Gen
2014/15	\$ 23,295.89	\$ -	\$ -	\$ -
2015/16	\$ 20,518.64	\$ -	\$ -	\$ -
Over/Uner	\$ (2,777.25)	\$ -	\$ -	\$ -

Fiscal Year 2015/16 Appropriations 44110 Interest Earned

	Appropriation	Collected	% Collected	Balance to Collect
116 Solid Waste (up to \$220,000)	\$ 66,000.00	\$ 20,518.64	31.09%	\$ 45,481
156 Education Debt Service (next \$50K)	\$ -	\$ -	0.00%	\$ -
151 General Debt Service (next \$)	\$ -	\$ -	0.00%	\$ -

Local Option Sales Tax Analysis & Comparison

September 2015 (Received in October)

County/City	Gross Franklin County Collections	State Admin Fee 1.125%	Net Franklin County Collections	County Revenue (Co 100%) (City 50%)	Cities Revenue is Less 1% Trustee Admin
Franklin County	113,392.98	(1,275.67)	112,117.31	112,117.31	-
Winchester	366,765.53	(4,126.11)	362,639.42	181,319.71	179,506.51
Cowan	15,560.80	(175.06)	15,385.74	7,692.87	7,615.94
Decherd	183,168.82	(2,060.65)	181,108.17	90,554.09	89,648.54
Estill Springs	37,349.23	(420.18)	36,929.05	18,464.53	18,279.88
Huntland	10,106.33	(113.70)	9,992.63	4,996.32	4,946.35
Tullahoma	2,283.40	(25.69)	2,257.71	1,128.86	1,117.57
Total	728,627.09	(8,197.05)	720,430.04	416,812.74	301,114.80

Local Option Sales Tax Monthly Revenue Fiscal Comparison

Sep-14	435,227	*Note Franklin County received an additional
Sep-15	416,813	\$539.07
Over/Under	(18,414)	

Local Option Sales Tax Year to Date Revenue Fiscal Comparison

2014/15	1,294,189
2015/16	1,292,013
Over/Uner	(2,176)

2015/16 Sales Tax Appropriations

	Appropriation	Collected	% Collected	Balance to Collect
141 General Schools	3,930,600	1,109,495	28.23%	2,821,105
156 Education Debt Service	1,064,000	182,518	17.15%	881,482

Fund 156 receives overages of collections from Fund 141

**Franklin County as Trustee Adjusted by State of Tennessee Department of Revenue \$539.07

Franklin County Board of Commissioners
Legislative Committee
Minutes of November 19, 2015

The Legislative Committee met in the Commissioner's Conference room at the courthouse and was called to order at 6:00 pm by Secretary Mary Sons.

MEMBERS PRESENT: Eddie Clark, Stanley Bean, Chuck Stines

OTHERS PRESENT: Secretary Mary Sons

1. Secretary opened the floor for nomination of chairman. Stines nominated Hughes as chairman, second Bean, approved by all.
2. *Motion by Stines to appoint Clark as temporary chairman in absence of Hughes, second Bean; all ayes.*
3. *Motion by Stines to approve minutes of October 8, 2015, second Bean; all ayes.*
4. Resolution to Re-Enact Resolution 8h-1210 (Litigation Tax) *Motion by Stines to send to full commission, second Bean; all ayes.*
5. Resolution to Request the State of Tennessee Through Legislative and Legal Action to Reaffirm the State of Tennessee's Authority to Regulate Domestic Relations Including but not Limited to the Traditional Concept of Marriage as Between one man and one Woman. *Motion by Stines to send to full commission, second Bean; all ayes.*
6. Resolution to Approve a Road Change on the Franklin County Road List (Silverfox Rd) *Motion by Stines to send to full commission, second Bean; all ayes.*
7. *Motion by Bean to approve and send all 14 Notary Public applications to full commission, second Stines; all ayes.*
8. Finance Director's Bond was not available for the Finance Committee meeting and was presented to Legislative. *Motion by Bean to send to full commission, Second Stines; all ayes.*
9. *Motion by Stines to adjourn at 6:07 pm, second Bean; all ayes.*

Respectfully Submitted,

Johnny Hughes, Chairman

DATE APPROVED: _____
JH/ms

MINUTES OF THE FINANCIAL MANAGEMENT COMMITTEE
OF THE FRANKLIN COUNTY BOARD OF COMMISSIONERS
Tuesday, November 17, 2015

The Financial Management Committee of the Franklin County Commission met in a regular meeting on Tuesday, November 17, 2015 in the Annex Community Room at 8:30 am the following were had to wit:

PRESENT: Committee Members – Richard Stewart, Co Mayor; David Eldridge, Co Commissioner; Johnny Hughes, Co Commissioner; Johnny Woodall, Highway Superintendent; Iris Rudder, Co Commissioner; Dave Van Buskirk, Co Commissioner; Andrea Smith, Ex Officio; Eddie Clark, Ex Officio and Cindy Latham, Secretary. Visitors included: Jenny Crabtree, Mary Sons, Barbara Finney, Eric Trussell, , Kevin Caroland, Phillip Custer and Brian Justice,

1. ***MOTION** by Woodall, second by Hughes to approve and send the October 6th Finance Committee minutes to the county commission. The vote resulted in all Ayes, motion carried.
2. ***MOTION** by Eldridge, second by Hughes to send the September sales tax and September and October interest reports to the County Commission. The vote resulted in all Ayes, motion carried.
3. ***MOTION** by Eldridge, second by Rudder to approve and send to full commission Finance Director's reports for September and October. Director Smith noted that expenditures were on target. Vote resulted in all ayes, motion carried.
4. *** MOTION** by Woodall, second by Hughes to approve the Quarterly Reports for all funds. The vote resulted in all Ayes, motion carried.
5. ***MOTION** by Eldridge second by Van Buskirk to approve and send to full commission the County General Budget Amendment. The vote resulted in all Ayes, motion carried.
6. **MOTION** by Woodall, second by Eldridge to approve the Highway Budget Amendment. The vote resulted in all Ayes, motion carried.
7. ***MOTION** by Eldridge, second by Hughes to approve the School General Budget Amendment The vote resulted in all Ayes, motion carried
8. **MOTION** by Eldridge second by Van Buskirk to approve and send to full commission the Re Entry Grant Contract for \$747,619 over 3 years. The vote resulted in all Ayes, motion carried.
9. ***MOTION** by Eldridge, second by Woodall to approve the Finance Internal Control Policy, Finance Federal Programs Fiscal Management Policy and the Finance Policy & Procedures Manual and send to the full commission. The vote resulted in all Ayes, motion carried.
10. ***MOTION** by Hughes, second by Van Buskirk to approve the Finance Committee Schedule for 2016. Vote resulted in all Ayes, motion carried.
11. ***MOTION** by Eldridge, second by Rudder to approve the 2016-17 Budget Calendar with the change to BOE approving their budget in June. Vote resulted in all Ayes, motion carried.
12. Director Smith presented Tax Assessment Updated Summary which showed the value of the penny has increased by \$537 as of 10/30/15. Commissioner Van Buskirk made a ***MOTION** to receive and file, with a second by Eldridge. Vote resulted in all Ayes, motion carried.
13. Commissioner Eldridge told the committee that they would need to start considering looking at salaries going into the budget process.
14. ***MOTION** by Eldridge, second by Woodall to approve and retro the evaluations for Correction Officer Supervisor and Correction Officer Administrative that was done when the correction officers received their pay adjustments a few months ago. The vote resulted in all Ayes, motion carried.

15. There being no further business ***MOTION** by Van Buskirk second by Rudder to adjourn meeting at 9:20 a.m.
Vote resulted in all Ayes, motion carried.

Respectfully submitted by:

Date Approved

cb1/RS

RESOLUTION# - 8a-1215

A RESOLUTION AMENDING THE GENERAL FUND, LIBRARY FUND, SOLID WASTE FUND, GENERAL DEBT FUND, EDUCATION DEBT FUND AND HIGHWAY CAPITAL PROJECTS FUND BUDGETS OF FRANKLIN COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2016.

WHEREAS, certain amendments are needed to provide for compliance with audit requirements to not overspend allocated amounts in different funds and receive unanticipated revenues that require an increase in estimated revenue and/or proposed expenditures from unreserved balances in each respective fund,

NOW, THEREFORE, BE IT RESOLVED, that the General Fund, Library Fund, Solid Waste Fund, General Debt Service Fund, Education Debt Service Fund & Highway Capital Projects Fund Budgets of Franklin County, Tennessee be amended as follows:

Department & Description	Account Number					Debit Revenue Source	Credit Expenditure
	Fund	Category	Obj	CC	Sub Obj		
Federal Thru State	101	47590		TDEC		71,574.60	
Unassigned Fund Balance	101	39000					71,574.60
Total County General Fund 101						71,574.60	71,574.60
Budeget Revenue from Solid Waste TDEC Grants (Received after close of books)							
Trustee's Collections - Bankruptcy	101	40125				11,234.00	
Misc Refunds	101	44170				1,360.00	
Contributions - Disable American Veterans	101	48130		DAV		500.00	
Veteran's Services - Travel Donation	101	58300	355	DAV			500.00
Contributions - Health Council	101	44570		55110		150.00	
Health Dept - Zumba Class Proceeds	101	55110	599	55110			150.00
Juvenile Court - Contracted Services	101	54240	312				2,000.00
Civil Defense - Overtime	101	54410	187				2,754.00
Civil Defense - Social Security	101	54410	201				170.75
Civil Defense - Retirement	101	54410	204				362.98
Civil Defense - Employer Medicare	101	54410	212				39.93
ID Board - Disposal Fees	101	58120	359				1,800.00
ID Board - Other Contracted Services	101	58120	399			2,300.00	
ID Board - Office Supplies	101	58120	435				500.00
Veterans Services - Assistant	101	58300	103				15,300.00
Veterans Services - Part Time	101	58300	169			3,850.00	
Veterans Services - Social Security	101	58300	201				710.00
Veterans Services - Retirement	101	58300	204				740.00
Veterans Services - Medical Insurance	101	58300	207				3,094.00
Veterans Services - Employer Medicare	101	58300	212				167.00
Veterans Services - Maintenance Agree Copier	101	58300	334				100.00
Unassigned Fund Balance	101	39000				8,994.66	
Total County General Fund 101						28,388.66	28,388.66
Misc County Mid Year Clean up Amendment							

Department & Description	Account Number					Debit Revenue Source	Credit Expenditure
	Fund	Category	Obj	CC	Sub Obj		
Other Direct Federal Revenue	101	47990		TE15		747,619.00	
Comm Re-entry - Contract Private Services	101	54230	312	TE15			578,736.00
Comm Re-entry - Travel	101	54230	355	TE15			10,649.00
Comm Re-entry - Other Contracted Services	101	54230	399	TE15			16,000.00
Comm Re-entry - Other Supplies & Materials	101	54230	499	TE15			4,000.00
Comm Re-entry -Other Charges	101	54230	599	TE15			123,240.00
Comm Re-entry - Equipment	101	54230	790	TE15			14,994.00
Total County General Fund 101						747,619.00	747,619.00
Community Re-entry Technology Grant Federal 100% (747619)							
Interest Earned	115	40125				471.00	
Unassigned Fund Balance	115	39000					471.00
Total Library Fund 115						471.00	471.00
Increase Trustee Bankruptcy Collections - Library Fund							
Other Charges - Vehicle Insurance	116	58400	513				1,094.00
Unassigned Fund Balance	116	39000				1,094.00	
Total Solid Waste Fund 116						1,094.00	1,094.00
Increase in Equipment Insurance from Truck Purchase							
Trustee's Collections - Bankruptcy	151	40125				1,747.00	
Restricted for Debt Service	151	34580					1,747.00
Total General Debt Service Fund 151						1,747.00	1,747.00
Increase Trustee Bankruptcy Collections - General Debt Service Fund							
Trustee's Collections - Bankruptcy	156	40125				2,392.00	
Restricted for Debt Service	156	34580					2,392.00
Total Educ Debt Service Fund 156						2,392.00	2,392.00
Increase Trustee Bankruptcy Collections - Educ Debt Service Fund							
Interest Earned	176	44110				1,000.00	
Restricted for Highway Public Works	176	34550					1,000.00
Total Highway Capital Projects Fund 176						1,000.00	1,000.00
Highway Capital Projects Interest							

Approved this the 7th Day of December 2015.

Eddie Clark, Chairman of the Commission

Richard Stewart, County Mayor

ATTEST: Phillip Custer, County Clerk

Resolution Sponsored By: Eldridge & VanBuskirk

Motion to Adopt By: _____ Second By: _____

Votes: Ayes _____ Nays _____

Declaration: _____

RESOLUTION# 8b-1215

A RESOLUTION AMENDING THE HIGHWAY FUND BUDGET
OF FRANKLIN COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2016.

WHEREAS, certain amendments are needed to provide for compliance with audit requirements to not overspend allocated amounts in different funds and receive unanticipated revenues that require an increase in estimated revenue and/or proposed expenditures from unreserved balances in each respective fund,

NOW, THEREFORE, BE IT RESOLVED, that the Highway Fund Budget of Franklin County, Tennessee be amended as follows:

Department & Description	Account Number					Debit Revenue Source	Credit Expenditure
	Fund	Category	Obj	CC	Sub Obj		
Revenue							
Trustee Collections - Bankruptcy	131	40125				701.00	
Misc Refunds	131	44170				2,500.00	
Highway Maintenance							
Other Road Materials	131	62000	409				3,201.00
Total Highway Fund 131						3,201.00	3,201.00
Highway Mid-Year Cleanup Budget Amendment							

Approved this the 7th Day of December 2015.

Eddie Clark, Chairman of the Commission

Richard Stewart, County Mayor

ATTEST: Phillip Custer, County Clerk

Resolution Sponsored By: Eldridge & Hughes

Motion to Adopt By: _____ Second By: _____

Votes: Ayes Nays

(approved Hwy Comm 11/19/15 Meeting)

8c-1215

A RESOLUTION AMENDING THE FRANKLIN CO BOARD OF EDUCATION GENERAL PURPOSE SCHOOL BUDGET OF FRANKLIN COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2016

WHEREAS, certain amendments are needed to provide for compliance with audit requirements to not overspend allocated amounts in different funds and receive unanticipated revenues that require an increase in estimated revenue and/or proposed expenditures from unappropriated balances in the General Purpose School Budget Fund,

NOW, THEREFORE, BE IT RESOLVED, that the General Purpose School Budget Fund of Franklin County, Tennessee be amended as follows:

		Revenue	Expenditure
Other Salaries	72410-189	\$ 17,408.00	
Social Security	72410-201	\$ 1,079.00	
Retirement	72410-204	\$ 2,294.00	
Health Ins	72410-207	\$ 5,840.00	
Medicare	72410-212	\$ 252.00	
Other Salaries	71100-163 (112)		\$ 17,408.00
Social Security	71100-201 (112)		\$ 1,079.00
Retirement	71100-204 (112)		\$ 2,294.00
Health Ins	71100-207- (112)		\$ 5,840.00
Medicare	71100-212 (112)		\$ 252.00
Re-classfication of Aide		\$ 26,873.00	\$ 26,873.00
Teacher - Reg	71100-116	\$ 39,864.00	
Career Ladder	71100-117	\$ 782.50	
Social Security	71100-201	\$ 2,520.00	
Retirement	71100-204	\$ 3,674.00	
Health Ins	71100-207	\$ 8,760.00	
Medicare	71100-212	\$ 589.00	
Teacher - Alt School	71150-116		\$ 39,864.00
Career Ladder	71150-117		\$ 782.50
Social Security	71150-201		\$ 2,520.00
Retirement	71150-204		\$ 3,674.00
Health Ins	71150-207		\$ 8,760.00
Medicare	71150-212		\$ 589.00
New Position at Alternative School		\$ 56,189.50	\$ 56,189.50
Other Salaries	72130-189 (102)		\$ 24,499.00
Social Security	72130-201 (102)		\$ 1,519.00
Retirement	72130-204 (102)		\$ 3,238.65
Medicare	72130-212 (102)		\$ 355.00

Other Salaries	72130-189 CO (102)		\$	16,791.00
Social Security	72130-201 CO (102)		\$	991.00
Retirement	72130-204 CO (102)		\$	2,097.35
Medicare	72130-212 CO (102)		\$	233.00
Other Fringes	72130-299 CO (102)		\$	324.00
Communications	72130-307 CO (102)		\$	350.00
Travel	72130-355 CO (102)		\$	450.00
Other Supplies	72130-499 CO (102)		\$	1,500.00
Inservice Staff Dev	72130-524 CO (102)		\$	1,000.00
Other Equipment	72130-790 CO (102)		\$	1,000.00
Supervisor/Director	73300-105 (102)	\$	24,499.00	
Supervisor/Director	73300-105 CO (102)	\$	16,791.00	
Social Security	73300-201 (102)	\$	1,519.00	
Social Security	73300-201 CO (102)	\$	991.00	
Retirement	73300-204 (102)	\$	3,229.00	
Retirement	73300-204 CO (102)	\$	2,107.00	
Medicare	73300-212 (102)	\$	355.00	
Medicare	73300-212 CO (102)	\$	233.00	
Other Fringes	73300-299 (102)	\$	202.00	
Other Fringes	73300-299 CO (102)	\$	122.00	
Communications	73300-307 CO (102)	\$	350.00	
Travel	73300-355 CO (102)	\$	450.00	
Other Supplies	73300-499 CO (102)	\$	1,500.00	
Inservice Staff Dev	73300-524 (102)	\$	750.00	
Inservice Staff Dev	73300-524 CO (102)	\$	250.00	
Other Equipment	73300-790 CO (102)	\$	1,000.00	
Re-structure of Campora's line items		\$	54,348.00	\$ 54,348.00

(Approved by BOE 11/09/15)

(Send to Co Comm 12/07/15)

Attest:

Phillip Custer, County Clerk

Eddie Clark, Honorable Chairman of the Commission

Richard Stewart, County Mayor

RESOLUTION SPONSORED BY:

Eldridge + Hughes

MOTION TO ADOPT:

SECOND BY:

VOTES:

AYES _____ NAYS _____

DECLARATION:

RESOLUTION NO.: 8d-1215

**A RESOLUTION TO REQUEST THE STATE OF TENNESSEE THROUGH
LEGISLATIVE AND LEGAL ACTION TO REAFFIRM THE STATE OF TENNESSEE'S
AUTHORITY TO REGULATE DOMESTIC RELATIONS
INCLUDING BUT NOT LIMITED TO THE TRADITIONAL CONCEPT OF MARRIAGE
AS BETWEEN ONE MAN AND ONE WOMAN**

WHEREAS, the individual states in the United States since this country's founding have regulated and defined marriage without interference from the federal government or its courts; and

WHEREAS, the State of Tennessee and most other states pursuant to the inherent rights of the individual states and its people continue to define marriage as the legal obligations, rights and responsibilities associated with the marital union between one man and one woman; and

WHEREAS, in 2006 the citizens of the State of Tennessee by legislatively referred popular vote determined that a legal marriage/union in the State of Tennessee is to be recognized only if said marriage is between one man and one woman which amendment was ratified and is now Section 18 to Article XI of the Tennessee State Constitution; and ; and

WHEREAS, the United States Supreme Court in the case of *United States v. Windsor*, recognized the State's authority to "regulate the subject of domestic relations with respect to the protection of offspring, property, interest, and the enforcement of marital responsibilities"; and

WHEREAS, further the United States Supreme Court in the case of *United States v. Windsor* declined to intervene, decide or determine whether the right to marry by same sex participants was a legal right protected by the United States Constitution and in fact, the United States Supreme Court in the majority opinion written by Justice Kennedy, affirmed that "the definition of marriage is the foundation of the State's broader authority to regulate the subject of domestic relations with respect to the protection of offspring, property interest, and the enforcement of marital responsibilities"; in effect, the Supreme Court reserved for the states that determination of whether to recognize and/or legalize same sex marriages in the same fashion as the traditional marriage between one man and one woman; and

WHEREAS, both the General Assembly as well as the State Attorney General evidently believed that the State of Tennessee's Constitutional Amendment which in effect bans same sex marriage was constitutional and fully enforceable in the State of Tennessee; and

WHEREAS, in June 2015 the Supreme Court of the United States (in a five to four decision) in the case of *Obergefell et al. v. Hodges*, has now determined that any legislation, law or voter approved constitutional amendment in any state in the United States prohibiting same sex marriages is unconstitutional under the Fourteenth Amendment; in effect legislating for the individual states and its citizens the legality of

same sex marriage with the corresponding responsibilities, rights and obligations; and

WHEREAS, it appears that it would be prudent, wise and necessary for the State of Tennessee to challenge the right of the United States Supreme Court to “make laws” that infringe upon the individual rights of the states and its citizens to govern and to legislate on those issues that are properly reserved by the individual states; and

WHEREAS, the Franklin County Legislative Body by this Resolution is requesting that those State Legislators representing Franklin county, State Senator Janice Bowling, State Representative David Alexander and State Representative Billy Spivey, be proactive and introduce legislation to defend the right of the State of Tennessee to determine the validity and sanctity of marriage in the State of Tennessee and to recognize the State of Tennessee’s right to define marriage as a union between one man and one woman; to introduce legislation to allow County Clerks to honor their oath of office and refuse to issue marriage licenses to “same sex” couples and further, to utilize the resources of the State of Tennessee to challenge the unconstitutional decision rendered by the United States Supreme Court in the case of *Obergefell et al. v. Hodges*.

NOW, THEREFORE, BE IT RESOLVED, by the Legislative Body of Franklin County, Tennessee, meeting in its regular session on this 7TH day of December, 2015 as follows:

1. That a request be forwarded to State Senator Janice Bowling, State Representative David Alexander and State Representative Billy Spivey, asking our legislators to introduce legislation and take such other action as is necessary to support the mandates under our State Constitution and the Constitutional Amendment as well as the opinion of our citizens defining marriage as a union between one man and one woman.

2. To request our State Attorney General acting on behalf of the citizens of Franklin County, Tennessee and the citizens of the State of Tennessee to take such legal action as is necessary to further challenge the authority of the United States Supreme Court to legislate and dictate to and take away from the basic rights of the State of Tennessee and its citizens to determine that a marriage is a union between one man and one woman and to continue the long standing tradition of the Volunteer State in taking a stand against laws, acts or decisions that violate the conscience of man.

3. To direct that the County Clerk forward a copy of this Resolution to other county governments in the State of Tennessee urging each county through its legislative body to adopt a similar Resolution requesting action from the State of Tennessee to defend the right of the State of Tennessee to determine what persons may marry and which marriages are legally recognized by the State of Tennessee.

4. To affirm and go on record that the Franklin County Commission is opposed to the United States Supreme Court’s decision in *Obergefell et al. v. Hodges* and support the decision of any elected/appointed official challenging that decision.

BE IT RESOLVED that this Resolution shall take effect immediately upon its passage.

ADOPTED this ____ day of December, 2015.

APPROVED:

APPROVED:

Richard Stewart, Mayor

Eddie Clark, Chair of Commission

ATTEST: _____

Phillip Custer, County Clerk

RESOLUTION SPONSORED BY: _____

Clark and Stines

MOTION TO ADOPT: _____

SECOND: _____

VOTES:

AYES: ____ NAYS: ____

DECLARATION: _____

RESOLUTION NO. 8e-1215

RESOLUTION TO RE-ENACT RESOLUTION 8h-1210

WHEREAS, the Board of County Commissioners of Franklin County, Tennessee did on December 6, 2010, adopt Resolution 8h-1210, which Resolution did increase litigation taxes for General Sessions Court in Franklin County, and,

WHEREAS, Tennessee Code Annotated, Title 16, Chapter 15, Part 50 states that this increase in litigation taxes shall be re-enacted on an annual basis, and,

WHEREAS, the Board of County Commissioners of Franklin County, Tennessee does desire to re-enact said Resolution,

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee, meeting in regular session on this 7th day of December, 2015, that:

SECTION 1. Resolution 8h-1210, attached hereto as Exhibit "A" is hereby re-enacted so as to remain in full force and effect for the fiscal year 2015-2016.

SECTION 2. This resolution shall be effective and the taxes imposed by this resolution shall be effective immediately, the public welfare requiring it.

SECTION 3. The local litigation taxes collected pursuant to this resolution shall be paid over to the County Trustee monthly and deposited into the county general fund.

SECTION 4. If any provision of this resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this resolution which can be given effect without the invalid provision or application and to that end the provisions of this resolution are declared to be severable.

SECTION 5. The presiding officer of this legislative body shall certify the passage of this resolution to the Secretary of State as provided in Tennessee Code Annotated § 16-15-5006.

ADOPTED this _____ day of _____, 2015.

APPROVED:

APPROVED:

Richard Stewart, Mayor

Eddie Clark, Chair of Commission

ATTEST: _____
Phillip Custer, County Clerk

RESOLUTION SPONSORED BY: Clark and Stines

MOTION TO ADOPT: _____ SECOND: _____

VOTES: AYES: _____ NAYS: _____

DECLARATION: _____

RESOLUTION 8h-1210

**RESOLUTION TO INCREASE LITIGATION TAXES FOR
GENERAL SESSIONS COURT IN FRANKLIN COUNTY**

WHEREAS, Tennessee Code Annotated § 16-15-5006 authorizes counties to levy a additional litigation tax of up to six dollars (\$6.00) in general sessions court to help fund increases in compensation for general sessions judges required by 1988 Public Chapter 698; and

WHEREAS, Tennessee Code Annotated § 16-15-5006(a) provides further that, if during any fiscal year the amount of revenue generated by the local tax authorized by that section does not sufficiently fund the increase in general sessions judge's compensation mandated by Tennessee Code Annotated, Title 16, Chapter 15, Part 50, the local litigation tax may be raised to an amount more than six dollars (\$6.00) if necessary to fund the mandated increase; provided that such increase be adjusted annually; and

WHEREAS, prior resolutions of the Franklin County Legislative Body imposed the additional litigation tax authorized by Tennessee Code Annotated § 16-15-5006 at thirty one dollar (\$31.00) level; and

WHEREAS, Franklin County has determined that the thirty one dollar (\$31.00) litigation tax no longer generates sufficient revenue to fund the increases in the general sessions judge's compensation mandated by Tennessee Code Annotated, Title 16, Chapter 15, Part 50;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee, meeting in regular session on this 6th day of December, 2010, in Winchester, Tennessee, that:

Section 1. On the effective date provided in Section 3, below, the local litigation tax in effect in general sessions court in Franklin County shall be increased by fourteen dollars (\$14.00) in excess of the thirty one dollars (\$31.00), as authorized by Tennessee Code Annotated § 16-15-5006.

Section 2. Taxes levied pursuant to this resolution shall be collected in addition to all state and other county litigation taxes in general session's court and shall be chargeable upon filing in a civil case and upon conviction in a criminal case in general session's court. The increase authorized by this resolution shall remain in effect in Franklin County until the end of the fiscal year during which this increase is enacted and shall be re-enacted, repealed or adjusted annually to ensure that the revenue generated by this resolution does not exceed the increases in general sessions judge's compensation mandated by Tennessee Code Annotated, Title 16, Chapter 15, Part 50.

Section 3. This resolution shall be effective and the taxes imposed by this resolution shall take effect on the first day of January, 2011, the public welfare requiring it.

Section 4. The local litigation taxes collected pursuant to this Resolution shall be paid over to the County Trustee monthly and deposited in the county general fund.

Section 5. If any provision of this resolution of the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this resolution which can be given effect without the invalid provision or application and to that end the provisions of this resolution are declared to be severable.

Section 6. The presiding officer of this legislative body shall certify the passage of this resolution to the Secretary of State as provided in Tennessee Code Annotated § 16-15-5006.

Adopted by a (two-thirds) vote of the Franklin County legislative body, this 6th day of December, 2010.


Eddie Clark, Commission Chairman


Richard Stewart, County Mayor

Attested by: 
Phillip Custer, County Clerk

Resolution Sponsored by: Clark & Riddle

Motion to Adopt: Barbara Finney

Second by: Angie Fuller

Votes: Ayes 16 Nays 0

Declaration: Approved

RESOLUTION 8f-1215
TO APPROVE A ROAD CHANGE ON THE
FRANKLIN COUNTY ROAD LIST

WHEREAS, The Franklin County Highway Department has implemented a Road List for Franklin County, to better serve the people of Franklin County, and

WHEREAS, The Franklin County Highway Department requests changes & additions, and

WHEREAS, The following list of road names and classifications, are recommended by the Road & Bridge Committee for approval by the Franklin County Legislative Body, and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Franklin County Commissioners of Franklin County, Tennessee, assembled in regular session on this the ___ day of _____, 2015 that:

Section 1. The following log miles be **changed** from .118 log miles to .128 log miles on the Franklin County Roads List.

Silverfox Rd - Dist. 1, E-911 Grid 42D4, CO Grid 54, Surface -Gravel, **ROW - 30 FT**, Bed Width 12 FT, Surface Width 16 FT, Log Mile .128, Class 4, Beginning Road - VAN HAAS LANE, Ending Road - No Outlet.

Section 2. The approved change shall be filed with the Franklin County Clerk & Emergency 911 addressing commission.

ADOPTED this ___ day of _____, 2015.

Honorable Richard Stewart
Franklin County Mayor

Eddie Clark
Chairman of Commission

Attest: _____ Date: _____

RESOLUTION SPONSORED BY: Doug Goodman, Johnny Hughes

MOTION TO ADOPT: _____

SECONDED BY: _____

VOTE: AYES _____ NAYS _____

DECLARATION: _____

Franklin County Government Grant Pre-Application Notification Form

Department or Organization Applying for Grant: **Middle Tennessee Rural Reentry Program**

Grant/Program Title: **Second Chance Act Reentry Initiative CFDA 16.812**

Grant Beginning Period: **10/1/15**

Grant Ending Period: **9/30/18**

Grant Amount: **\$747,619**

Funding Agency (i.e. State, Federal, Private): **Federal**

COPY

Funding Agency Contact Information

Name | **Zafra Stork, State Policy Advisor – Bureau of Justice Assistance, US Dept. of Justice**

Address | **810 7th Street, NW Washington, D.C. 20531**

Phone | **202.307.0613**

Fax | **202.354.4409**

Email | **zafra.stork@usdoj.gov**

Funding Percentage or Match (i.e.100% or 75%/25%): **100% no match required**

Funding Type (Revenue Advanced or Reimbursed): **Reimbursement Basis**

Ongoing Funding Requirements(Yes/No & Length Required): **No, ends when grant ends, unless additional grant**

Indirect Cost Availability (Yes/No): **Possibly**

Grant Beneficiary: **Franklin County**

Purpose of Grant: **Technology Based Career Training for adults and juvenile inmates of Franklin County
In order to produce working citizens and reduce recidivism.**

Person/Dept Responsible for Grant Program Management: **Christine Hopkins, Program Director**

Person/Dept Responsible for Reporting Expenditures: **Andrea Smith, Finance Director**

Person/Dept Responsible for Requesting Revenue Claims: **Andrea Smith, Finance Director**

Grant Requirements for Continuation of Program or Cooperative Agreements:

There are measurements and audit requirements for the program. Program will cease upon grant funds end.

Grant Requirements for Equipment, Ownership & Insurance:

Equipment belongs to the program until the program ceases, then it becomes the property of which county it is utilized in.

Grant Requirements for Annual Cost of Upgrade/Maintenance, etc.:

N/A, when program ends, all activities will cease.

Grant Requirements for Employment or Contracted Services:

**All staff are contract employees, working for Middle TN Rural Reentry, employment ceases at term of grant
Or upon, discontinuation of services needed by MTRR**

Will this grant add Value to Franklin County's Fixed Assets? (Yes/No): **Most likely not, no major capital expenses**

Will this grant add Expense to Franklin County's Insurance Expense? (Yes/No): **just minimal, bldg. & content**

Approving Official Signature:

Date: **5/28/15**

Meeting the EEO Requirement

If your organization has less than fifty employees or receives an award of less than \$25,000 or is a nonprofit organization, a medical institution, an educational institution, or an Indian tribe, then it is exempt from the EEO requirement. To claim the exemption, your organization must complete and submit Section A of the Certification Form, which is available online at <http://www.ojp.usdoj.gov/about/ocr/pdfs/cert.pdf>.

If your organization is a government agency or private business and receives an award of \$25,000 or more, but less than \$500,000, and has fifty or more employees (counting both full- and part-time employees but excluding political appointees), then it has to prepare a Utilization Report (formerly called an EEO Short Form), but it does not have to submit the report to the OCR for review. Instead, your organization has to maintain the Utilization Report on file and make it available for review on request. In addition, your organization has to complete Section B of the Certification Form and return it to the OCR. The Certification Form is available at <http://www.ojp.usdoj.gov/about/ocr/pdfs/cert.pdf>.

If your organization is a government agency or private business and has received an award for \$500,000 or more and has fifty or more employees (counting both full- and part-time employees but excluding political appointees), then it has to prepare a Utilization Report (formerly called an EEO Short Form) and submit it to the OCR for review within sixty days from the date of this letter. For assistance in developing a Utilization Report, please consult the OCR's website at <http://www.ojp.usdoj.gov/about/ocr/eeop.htm>. In addition, your organization has to complete Section C of the Certification Form and return it to the OCR. The Certification Form is available at <http://www.ojp.usdoj.gov/about/ocr/pdfs/cert.pdf>.

To comply with the EEO requirements, you may request technical assistance from an EEO specialist at the OCR by telephone at (202) 307-0690, by TTY at (202) 307-2027, or by e-mail at EEOsubmission@usdoj.gov.

Meeting the Requirement to Submit Findings of Discrimination

If in the three years prior to the date of the grant award, your organization has received an adverse finding of discrimination based on race, color, national origin, religion, or sex, after a due-process hearing, from a state or federal court or from a state or federal administrative agency, your organization must send a copy of the finding to the OCR.

Ensuring the Compliance of Subrecipients

SAs must have standard assurances to notify subrecipients of their civil rights obligations, written procedures to address discrimination complaints filed against subrecipients, methods to monitor subrecipients' compliance with civil rights requirements, and a program to train subrecipients on applicable civil rights laws. In addition, SAs must submit to the OCR every three years written Methods of Administration (MOA) that summarize the policies and procedures that they have implemented to ensure the civil rights compliance of subrecipients. For more information on the MOA requirement, see http://www.ojp.usdoj.gov/funding/other_requirements.htm.

If the OCR can assist you in any way in fulfilling your organization's civil rights responsibilities as a recipient of federal financial assistance, please contact us.

Sincerely,



Michael L. Alston
Director

cc: Grant Manager
Financial Analyst

Providing Services to Limited English Proficiency (LEP) Individuals

In accordance with DOJ guidance pertaining to Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d, recipients of federal financial assistance must take reasonable steps to provide meaningful access to their programs and activities for persons with limited English proficiency (LEP). See U.S. Department of Justice, *Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons*, 67 Fed. Reg. 41,455 (2002). For more information on the civil rights responsibilities that recipients have in providing language services to LEP individuals, please see the website <http://www.lep.gov>.

Ensuring Equal Treatment for Faith-Based Organizations

The DOJ regulation, *Equal Treatment for Faith-Based Organizations*, 28 C.F.R. pt. 38, requires State Administering Agencies (SAAs) to treat faith-based organizations the same as any other applicant or recipient. The regulation prohibits SAAs from making awards or grant administration decisions on the basis of an organization's religious character or affiliation, religious name, or the religious composition of its board of directors.

The regulation also prohibits faith-based organizations from using financial assistance from the DOJ to fund inherently (or explicitly) religious activities. While faith-based organizations can engage in non-funded inherently religious activities, they must hold them separately from the program funded by the DOJ, and recipients cannot compel beneficiaries to participate in them. The *Equal Treatment Regulation* also makes clear that organizations participating in programs funded by the DOJ are not permitted to discriminate in the provision of services on the basis of a beneficiary's religion. For more information on the regulation, please see the OCR's website at http://www.ojp.usdoj.gov/about/ocr/equal_fbo.htm.

SAAs and faith-based organizations should also note that the Omnibus Crime Control and Safe Streets Act (Safe Streets Act) of 1968, as amended, 42 U.S.C. § 3789d(c); the Victims of Crime Act of 1984, as amended, 42 U.S.C. § 10604(e); the Juvenile Justice and Delinquency Prevention Act of 1974, as amended, 42 U.S.C. § 5672(b); and VAWA, Pub. L. No. 113-4, sec. 3(b)(4), 127 Stat. 54, 61-62 (to be codified at 42 U.S.C. § 13925(b)(13)) contain prohibitions against discrimination on the basis of religion in employment. Despite these nondiscrimination provisions, the DOJ has concluded that it may construe the Religious Freedom Restoration Act (RFRA) on a case-by-case basis to permit some faith-based organizations to receive DOJ funds while taking into account religion when hiring staff, even if the statute that authorizes the funding program generally forbids recipients from considering religion in employment decisions. Please consult with the OCR if you have any questions about the regulation or the application of RFRA to the statutes that prohibit discrimination in employment.

Using Arrest and Conviction Records in Making Employment Decisions

The OCR issued an advisory document for recipients on the proper use of arrest and conviction records in making hiring decisions. See *Advisory for Recipients of Financial Assistance from the U.S. Department of Justice on the U.S. Equal Employment Opportunity Commission's Enforcement Guidance: Consideration of Arrest and Conviction Records in Employment Decisions Under Title VII of the Civil Rights Act of 1964* (June 2013), available at http://www.ojp.usdoj.gov/about/ocr/pdfs/UseofConviction_Advisory.pdf. Recipients should be mindful that the misuse of arrest or conviction records to screen either applicants for employment or employees for retention or promotion may have a disparate impact based on race or national origin, resulting in unlawful employment discrimination. In light of the *Advisory*, recipients should consult local counsel in reviewing their employment practices. If warranted, recipients should also incorporate an analysis of the use of arrest and conviction records in their Equal Employment Opportunity Plans (EEOs) (see below).

Complying with the Safe Streets Act

An organization that is a recipient of financial assistance subject to the nondiscrimination provisions of the Safe Streets Act, must meet two obligations: (1) complying with the federal regulation pertaining to the development of an EEO (see 28 C.F.R. pt. 42, subpt. E) and (2) submitting to the OCR findings of discrimination (see 28 C.F.R. §§ 42.204(e), 205(c)(5)).

**OFFICE FOR CIVIL RIGHTS**

Office of Justice Programs

Department of Justice

810 7th Street, NW
Washington, DC 20531

Tel: (202) 307-0690

TTY: (202) 307-2027

E-mail: askOCR@usdoj.gov

Website: www.ojp.usdoj.gov/ocr

September 30, 2015The Honorable Richard Stewart
Franklin County
1 South Jefferson Street
Winchester, TN 37398

Dear County Mayor Stewart:

Congratulations on your recent award. In establishing financial assistance programs, Congress linked the receipt of federal funding to compliance with federal civil rights laws. The Office for Civil Rights (OCR), Office of Justice Programs (OJP), U.S. Department of Justice (DOJ) is responsible for ensuring that recipients of financial assistance from the OJP, the Office of Community Oriented Policing Services (COPS), and the Office on Violence Against Women (OVW) comply with the applicable federal civil rights laws. We at the OCR are available to help you and your organization meet the civil rights requirements that come with DOJ funding.

Ensuring Access to Federally Assisted Programs

Federal laws that apply to recipients of financial assistance from the DOJ prohibit discrimination on the basis of race, color, national origin, religion, sex, or disability in funded programs or activities, not only in employment but also in the delivery of services or benefits. A federal law also prohibits recipients from discriminating on the basis of age in the delivery of services or benefits.

In March of 2013, President Obama signed the Violence Against Women Reauthorization Act of 2013. The statute amends the Violence Against Women Act of 1994 (VAWA) by including a nondiscrimination grant condition that prohibits discrimination based on actual or perceived race, color, national origin, religion, sex, disability, sexual orientation, or gender identity. The new nondiscrimination grant condition applies to certain programs funded after October 1, 2013. The OCR and the OVW have developed answers to some frequently asked questions about this provision to assist recipients of VAWA funds to understand their obligations. The Frequently Asked Questions are available at <http://ojp.gov/about/ocr/vawafaqs.htm>.

Enforcing Civil Rights Laws

All recipients of federal financial assistance, regardless of the particular funding source, the amount of the grant award, or the number of employees in the workforce, are subject to prohibitions against unlawful discrimination. Accordingly, the OCR investigates recipients that are the subject of discrimination complaints from both individuals and groups. In addition, based on regulatory criteria, the OCR selects a number of recipients each year for compliance reviews, audits that require recipients to submit data showing that they are providing services equitably to all segments of their service population and that their employment practices meet equal opportunity standards.



Department of Justice
Office of Justice Programs

Office of the Assistant Attorney General

Washington, D.C. 20531

September 30, 2015

The Honorable Richard Stewart
Franklin County
1 South Jefferson Street
Winchester, TN 37398

Dear Mayor Stewart:

On behalf of Attorney General Loretta Lynch, it is my pleasure to inform you that the Office of Justice Programs has approved your application for funding under the FY 15 Second Chance Act Technology-Based Career Training Program for Incarcerated Adults and Juveniles in the amount of \$747,619 for Franklin County.

Enclosed you will find the Grant Award and Special Conditions documents. This award is subject to all administrative and financial requirements, including the timely submission of all financial and programmatic reports, resolution of all interim audit findings, and the maintenance of a minimum level of cash-on-hand. Should you not adhere to these requirements, you will be in violation of the terms of this agreement and the award will be subject to termination for cause or other administrative action as appropriate.

If you have questions regarding this award, please contact:

- Program Questions, Zafra Stork, Program Manager at (202) 307-0613; and
- Financial Questions, the Office of the Chief Financial Officer, Customer Service Center (CSC) at (800) 458-0786, or you may contact the CSC at ask.ocfo@usdoj.gov.

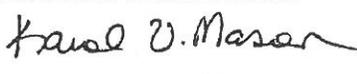
Congratulations, and we look forward to working with you.

Sincerely,

Handwritten signature of Karol Virginia Mason in cursive script.

Karol Virginia Mason
Assistant Attorney General

Enclosures

 Department of Justice Office of Justice Programs Bureau of Justice Assistance		Grant		PAGE 1 OF 6
1. RECIPIENT NAME AND ADDRESS (Including Zip Code) Franklin County 1 South Jefferson Street Winchester, TN 37398		4. AWARD NUMBER: 2015-RV-BX-0005		
		5. PROJECT PERIOD: FROM 10/01/2015 TO 09/30/2018 BUDGET PERIOD: FROM 10/01/2015 TO 09/30/2018		
2a. GRANTEE IRS/VENDOR NO. 626000596		6. AWARD DATE 09/30/2015		7. ACTION Initial
2b. GRANTEE DUNS NO. 001110634		8. SUPPLEMENT NUMBER 00		
3. PROJECT TITLE Middle Tennessee Rural Reentry Technology Program		9. PREVIOUS AWARD AMOUNT \$ 0		
		10. AMOUNT OF THIS AWARD \$ 747,619		
		11. TOTAL AWARD \$ 747,619		
12. SPECIAL CONDITIONS THE ABOVE GRANT PROJECT IS APPROVED SUBJECT TO SUCH CONDITIONS OR LIMITATIONS AS ARE SET FORTH ON THE ATTACHED PAGE(S).				
13. STATUTORY AUTHORITY FOR GRANT This project is supported under FY15(BJA - Second Chance Act Tech Careers) 42 USC 17511; Pub. L. No. 113-235, 128 Stat 2130, 2193				
14. CATALOG OF DOMESTIC FEDERAL ASSISTANCE (CFDA Number) 16.812 - Second Chance Act Reentry Initiative				
15. METHOD OF PAYMENT GPRS				
AGENCY APPROVAL		GRANTEE ACCEPTANCE		
16. TYPED NAME AND TITLE OF APPROVING OFFICIAL Karol Virginia Mason Assistant Attorney General		18. TYPED NAME AND TITLE OF AUTHORIZED GRANTEE OFFICIAL Richard Stewart County Mayor		
17. SIGNATURE OF APPROVING OFFICIAL 		19. SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL 		19A. DATE 10-1-15
AGENCY USE ONLY				
20. ACCOUNTING CLASSIFICATION CODES FISCAL YEAR FUND CODE BUD. ACT. DIV. OFC. REG. SUB. POMS AMOUNT X B RV 80 00 00 747619		21. PRVUGT1426		

OJP FORM 4000-2 (REV. 5-87) PREVIOUS EDITIONS ARE OBSOLETE.

OJP FORM 4000-2 (REV. 4-88)

	Department of Justice Office of Justice Programs Bureau of Justice Assistance	AWARD CONTINUATION SHEET Grant	PAGE 2 OF 6
PROJECT NUMBER 2015-RV-BX-0005		AWARD DATE 09/30/2015	
SPECIAL CONDITIONS			
1. Applicability of Part 200 Uniform Requirements			
<p>The Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (the "Part 200 Uniform Requirements") apply to this 2015 award from the Office of Justice Programs (OJP). For this 2015 award, the Part 200 Uniform Requirements, which were first adopted by DOJ on December 26, 2014, supersede, among other things, the provisions of 28 C.F.R. Parts 66 and 70, as well as those of 2 C.F.R. Parts 215, 220, 225, and 230.</p>			
<p>If this 2015 award supplements funds previously awarded by OJP under the same award number, the Part 200 Uniform Requirements apply with respect to all award funds (whether derived from the initial award or a supplemental award) that are obligated on or after the acceptance date of this 2015 award.</p>			
<p>Potential availability of grace period for procurement standards: Under the Part 200 Uniform Requirements, a time-limited grace period may be available under certain circumstances to allow for transition from policies and procedures that complied with previous standards for procurements under federal awards to policies and procedures that comply with the new standards (that is, to those at 2 C.F.R. 200.317 through 200.326).</p>			
<p>For more information on the Part 200 Uniform Requirements, including information regarding the potentially-available grace period described above, see the Office of Justice Programs (OJP) website at http://ojp.gov/funding/Part200UniformRequirements.htm.</p>			
<p>In the event that an award-related question arises from documents or other materials prepared or distributed by OJP that may appear to conflict with, or differ in some way from, the provisions of the Part 200 Uniform Requirements, the recipient is to contact OJP promptly for clarification.</p>			
<ol style="list-style-type: none"> 2. The recipient agrees to comply with the Department of Justice Grants Financial Guide as posted on the OJP website (currently, the "2015 DOJ Grants Financial Guide"). 3. The recipient acknowledges that failure to submit an acceptable Equal Employment Opportunity Plan (if recipient is required to submit one pursuant to 28 C.F.R. Section 42.302) that is approved by the Office for Civil Rights is a violation of the Standard Assurances executed by the recipient, and may result in suspension of funding until such time as the recipient is in compliance, or termination of the award. 4. The recipient understands and agrees that OJP may withhold award funds, or may impose other related requirements, if the recipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards. 5. Recipient understands and agrees that it cannot use any federal funds, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, without the express prior written approval of OJP. 6. The recipient and any subrecipients must promptly refer to the DOJ OIG any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has -- (1) submitted a claim for award funds that violates the False Claims Act; or (2) committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving award funds. Potential fraud, waste, abuse, or misconduct should be reported to the OIG by - mail: Office of the Inspector General U.S. Department of Justice Investigations Division 950 Pennsylvania Avenue, N.W. Room 4706 Washington, DC 20530 e-mail: oig.hotline@usdoj.gov hotline: (contact information in English and Spanish): (800) 869-4499 or hotline fax: (202) 616-9881 Additional information is available from the DOJ OIG website at www.usdoj.gov/oig 			

	Department of Justice Office of Justice Programs Bureau of Justice Assistance	AWARD CONTINUATION SHEET Grant	PAGE 4 OF 6
PROJECT NUMBER 2015-RV-BX-0005		AWARD DATE 09/30/2015	
SPECIAL CONDITIONS			
<ol style="list-style-type: none"> 10. The recipient agrees to comply with applicable requirements regarding registration with the System for Award Management (SAM) (or with a successor government-wide system officially designated by OMB and OJP). The recipient also agrees to comply with applicable restrictions on subawards to first-tier subrecipients that do not acquire and provide a Data Universal Numbering System (DUNS) number. The details of recipient obligations are posted on the Office of Justice Programs web site at http://www.ojp.gov/funding/sam.htm (Award condition: Registration with the System for Award Management and Universal Identifier Requirements), and are incorporated by reference here. This special condition does not apply to an award to an individual who received the award as a natural person (i.e., unrelated to any business or non-profit organization that he or she may own or operate in his or her name). 11. Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), the Department encourages recipients and sub recipients to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this grant, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers. 12. The recipient agrees to comply with all applicable laws, regulations, policies, and guidance (including specific cost limits, prior approval and reporting requirements, where applicable) governing the use of federal funds for expenses related to conferences, meetings, trainings, and other events, including the provision of food and/or beverages at such events, and costs of attendance at such events. Information on rules applicable to this award appears in the DOJ Grants Financial Guide (currently, as section 3.10 of "Postaward Requirements" in the "2015 DOJ Grants Financial Guide"). 13. The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OJP Training Guiding Principles for Grantees and Subgrantees, available at http://www.ojp.usdoj.gov/funding/ojptrainingguidingprinciples.htm. 14. The recipient agrees that if it currently has an open award of federal funds or if it receives an award of federal funds other than this OJP award, and those award funds have been, are being, or are to be used, in whole or in part, for one or more of the identical cost items for which funds are being provided under this OJP award, the recipient will promptly notify, in writing, the grant manager for this OJP award, and, if so requested by OJP, seek a budget-modification or change-of-project-scope grant adjustment notice (GAN) to eliminate any inappropriate duplication of funding. 15. The recipient understands and agrees that award funds may not be used to discriminate against or denigrate the religious or moral beliefs of students who participate in programs for which financial assistance is provided from those funds, or of the parents or legal guardians of such students. 16. The recipient understands and agrees that - (a) No award funds may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography, and (b) Nothing in subsection (a) limits the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities. 17. A recipient that is eligible under the Part 200 Uniform Requirements to use the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(f), and that elects to use the "de minimis" indirect cost rate, must advise OJP in writing of both its eligibility and its election, and must comply with all associated requirements in the Part 200 Uniform Requirements. The "de minimis" rate may be applied only to modified total direct costs (MTDC). 18. The recipient must collect, maintain, and provide to OJP, data that measure the performance and effectiveness of activities under this award, in the manner, and within the timeframes, specified in the program solicitation, or as otherwise specified by OJP. Data collection supports compliance with the Government Performance and Results Act (GPRA) and the GPRA Modernization Act, and other applicable laws. 			



Department of Justice
Office of Justice Programs
Bureau of Justice Assistance

**AWARD CONTINUATION
SHEET
Grant**

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AWARD DATE 09/30/2015

SPECIAL CONDITIONS

- 19. The award recipient agrees to participate in a data collection process measuring program outputs and outcomes. The data elements for this process will be outlined by the Office of Justice Programs.
- 20. Grantee agrees to comply with the requirements of 28 C.F.R. Part 46 and all Office of Justice Programs policies and procedures regarding the protection of human research subjects, including obtainment of Institutional Review Board approval, if appropriate, and subject informed consent.
- 21. Grantee agrees to comply with all confidentiality requirements of 42 U.S.C. section 3789g and 28 C.F.R. Part 22 that are applicable to collection, use, and revelation of data or information. Grantee further agrees, as a condition of grant approval, to submit a Privacy Certificate that is in accord with requirements of 28 C.F.R. Part 22 and, in particular, section 22.23.
- 22. Grantee agrees that assistance funds awarded under this grant will not be used to support any inherently religious activities, such as worship, religious instruction, or proselytization. If the grantee refers participants to, or provides, a non-Federally funded program or service that incorporates such religious activities, (1) any such activities must be voluntary for program participants, and (2) program participants may not be excluded from participation in a program or otherwise penalized or disadvantaged for any failure to accept a referral or services. If participation in a non-Federally funded program or service that incorporates inherently religious activities is deemed a critical treatment or support service for program participants, the grantee agrees to identify and refer participants who object to the inherently religious activities of such program or service to, or provide, a comparable secular alternative program or service.
- 23. The recipient agrees to cooperate with any assessments, national evaluation efforts, or information or data collection requests, including, but not limited to, the provision of any information required for the assessment or evaluation of any activities within this project.
- 24. All procurement (contract) transactions under this award must be conducted in a manner that is consistent with applicable Federal and State law, and with Federal procurement standards specified in regulations governing Federal awards to non-Federal entities. Procurement (contract) transactions should be competitively awarded unless circumstances preclude competition. Noncompetitive (e.g., sole source) procurements by the award recipient in excess of the Simplified Acquisition Threshold (currently \$150,000) set out in the Federal Acquisition Regulation must receive prior approval from the awarding agency, and must otherwise comply with rules governing such procurements found in the current edition of the OJP Financial Guide.
- 25. Approval of this award does not indicate approval of any consultant rate in excess of \$650 per day. A detailed justification must be submitted to and approved by the Office of Justice Programs (OJP) program office prior to obligation or expenditure of such funds.
- 26. Recipient agrees that funds provided under this award may not be used to operate a "pay-to-stay" program in any local jail. Recipient further agrees not to subaward funds to local jails which operate "pay-to-stay" programs.
- 27. Recipient understands and agrees that it must submit quarterly Federal Financial Reports (SF-425) and semi-annual performance reports through GMS (<https://grants.ojp.usdoj.gov>), and that it must submit quarterly performance metrics reports through BJA's Performance Measurement Tool (PMT) website (www.bjaperformancetools.org). For more detailed information on reporting and other requirements, refer to BJA's website. Failure to submit required reports by established deadlines may result in the freezing of grant funds and High Risk designation.

RS



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SPECIAL CONDITIONS

- 28. The recipient agrees to comply with applicable requirements to report first-tier subawards of \$25,000 or more and, in certain circumstances, to report the names and total compensation of the five most highly compensated executives of the recipient and first-tier subrecipients of award funds. Such data will be submitted to the FFATA Subaward Reporting System (FSRS). The details of recipient obligations, which derive from the Federal Funding Accountability and Transparency Act of 2006 (FFATA), are posted on the Office of Justice Programs web site at <http://www.ojp.gov/funding/ffata.htm> (Award condition: Reporting Subawards and Executive Compensation), and are incorporated by reference here. This condition, and its reporting requirement, does not apply to grant awards made to an individual who received the award as a natural person (i.e., unrelated to any business or non-profit organization that he or she may own or operate in his or her name).
- 29. Award recipients must verify Point of Contact(POC), Financial Point of Contact (FPOC), and Authorized Representative contact information in GMS, including telephone number and e-mail address. If any information is incorrect or has changed, a Grant Adjustment Notice (GAN) must be submitted via the Grants Management System (GMS) to document changes.
- 30. With respect to this award, federal funds may not be used to pay cash compensation (salary plus bonuses) to any employee of the award recipient at a rate that exceeds 110% of the maximum annual salary payable to a member of the federal government's Senior Executive Service (SES) at an agency with a Certified SES Performance Appraisal System for that year. (An award recipient may compensate an employee at a higher rate, provided the amount in excess of this compensation limitation is paid with non-federal funds.)

This limitation on compensation rates allowable under this award may be waived on an individual basis at the discretion of the OJP official indicated in the program announcement under which this award is made.
- 31. The recipient agrees to comply with OJP grant monitoring guidelines, protocols, and procedures, and to cooperate with OJP (including the grant manager for this award and the Office of Chief Financial Officer (OCFO)) on all grant monitoring requests, including requests related to desk reviews, enhanced programmatic desk reviews, and/or site visits. The recipient agrees to provide to OJP all documentation necessary to complete monitoring tasks, including documentation related to any subawards made under this award. Further, the recipient agrees to abide by reasonable deadlines set by OJP for providing the requested documents. Failure to cooperate with OJP's grant monitoring activities may result in sanctions affecting the recipient's DOJ awards, including, but not limited to: withholdings and/or other restrictions on the recipient's access to grant funds; referral to the Office of the Inspector General for audit review; designation of the recipient as a DOJ High Risk grantee; or termination of an award(s).
- 32. The recipient is authorized to incur obligations, expend, and draw down funds for travel, lodging, and per diem costs only, in an amount not to exceed \$15,000, for the sole purpose of attending a required Bureau of Justice Assistance (BJA) conference associated with this grant award. The grantee is not authorized to incur any additional obligations, or make any additional expenditures or draw downs until BJA and the Office of the Chief Financial Officer (OCFO) has reviewed and approved the recipient's budget and budget narrative, and a Grant Adjustment Notice (GAN) has been issued to remove this Special Condition.

RS

From:

10/05/2015 13:27

#766 P.004/014

The grantee will utilize award funds to: provide moderate to high risk offenders with Introduction to Manufacturing/Plastics and industry-certified career training program for a minimum of 120 participants, with 80 or more expected to complete the program over a three year period; increase the post release employability of these certified individuals with 100% of those who complete the training obtaining employment; reduce the recidivism rate of those served to 30% or less.

CA/NCF

 <p>Department of Justice Office of Justice Programs Bureau of Justice Assistance</p>	GRANT MANAGER'S MEMORANDUM, PT. I: PROJECT SUMMARY Grant	
	PROJECT NUMBER 2015-RV-BX-0005	PAGE 1 OF 1
This project is supported under FY15(BJA - Second Chance Act Tech Careers) 42 USC 17511; Pub. L. No. 113-235, 128 Stat 2130, 2193		
1. STAFF CONTACT (Name & telephone number) Zafra Stork (202) 307-0613	2. PROJECT DIRECTOR (Name, address & telephone number) Christine Hopkins Director 1 South Jefferson Street Winchester, TN 37398 (931) 968-6051	
3a. TITLE OF THE PROGRAM BJA FY 15 Second Chance Act Technology-Based Career Training Program for Incarcerated Adults and Juveniles	3b. POMS CODE (SEE INSTRUCTIONS ON REVERSE)	
4. TITLE OF PROJECT Middle Tennessee Rural Reentry Technology Program		
5. NAME & ADDRESS OF GRANTEE Franklin County 1 South Jefferson Street Winchester, TN 37398	6. NAME & ADDRESS OF SUBGRANTEE	
7. PROGRAM PERIOD FROM: 10/01/2015 TO: 09/30/2018	8. BUDGET PERIOD FROM: 10/01/2015 TO: 09/30/2018	
9. AMOUNT OF AWARD \$ 747,619	10. DATE OF AWARD 09/30/2015	
11. SECOND YEAR'S BUDGET	12. SECOND YEAR'S BUDGET AMOUNT	
13. THIRD YEAR'S BUDGET PERIOD	14. THIRD YEAR'S BUDGET AMOUNT	
15. SUMMARY DESCRIPTION OF PROJECT (See instruction on reverse) The Second Chance Act of 2007 (Pub. L. 110-199) provides a comprehensive response to the increasing number of incarcerated adults and juveniles who are released from prison, jail, and juvenile residential facilities and returning to communities. The Second Chance Act will help ensure that the transition individuals make from prison, jail, or juvenile residential facilities to the community is successful and promotes public safety. Section 115 of the Second Chance Act authorizes federal awards to states, units of local government, territories, and federally recognized Indian tribes to provide technology career training to persons confined in state prisons, local jails, and juvenile residential facilities. The goal of the Second Chance Act Technology Careers Training Demonstration Projects for Incarcerated Adults and Juveniles is to increase the post-release employability of offenders in related technology-based jobs and career fields. The objective of the program is to establish and provide technology career training programs for incarcerated adults and juveniles during the 6-24 month period before release from a prison, jail, or juvenile facility.		



Department of Justice
Office of Justice Programs
Bureau of Justice Assistance

Washington, D.C. 20531

Memorandum To: Official Grant File

From: Terry Orbin, NEPA Coordinator

Subject: Categorical Exclusion for Franklin County

Awards under this program will be used to establish and provide technology career training programs for incarcerated adults and juveniles.

None of the following activities will be conducted whether under the Office of Justice Programs federal action or a related third party action:

- (1) New construction.
- (2) Any renovation or remodeling of a property located in an environmentally or historically sensitive area, including property (a) listed on or eligible for listing on the National Register of Historic Places, or (b) located within a 100-year flood plain, a wetland, or habitat for an endangered species.
- (3) A renovation which will change the basic prior use of a facility or significantly change its size.
- (4) Research and technology whose anticipated and future application could be expected to have an effect on the environment.
- (5) Implementation of a program involving the use of chemicals.

Additionally, the proposed action is neither a phase nor a segment of a project which when reviewed in its entirety would not meet the criteria for a categorical exclusion. Consequently, the subject federal action meets the Office of Justice Programs' criteria for a categorical exclusion as contained in paragraph 4(b) of Appendix D to Part 61 of Title 28 of the Code of Federal Regulations.

Franklin County Finance Department

Proposed Internal Control Policy 11/17/15

Contents

Introduction

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Introduction

Tennessee Code Annotated 9-18-102 is relative to internal controls for local governments. Public Chapter 112 amends this code to require all departments within a local government agency to adopt Internal Control Policies by June 30, 2016.

Internal Controls are to be an integral part of any organization's financial and governmental policies and procedures. Internal controls consist of all the measures taken by the organization for the purpose of; (1) protecting its resources against waste, fraud, and inefficiency; (2) ensuring accuracy and reliability in accounting and operating data; (3) securing compliance with the policies of the organization; and (4) evaluating the level of performance in all areas of the organization.

Responsibility

The Franklin County Commission as the governing body of Franklin County, TN establishes the presence of integrity, ethics, competence, and a positive control environment. The Finance Committee is responsible for establishing policy in regard to the finance operations for Franklin County. The Finance Director is responsible for the administration of such policies for the finance department.

Elements of Internal Control

Internal control systems operate at different levels of effectiveness. Determining whether a particular internal control system is effective is a judgement resulting from an assessment of whether the five components – control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring – are present and functioning. Effective controls provide reasonable assurance regarding the accomplishment of established objectives.

Control Environment

The control environment, as established by the Finance Director, sets the tone of an agency and influences the control consciousness of its staff. Department heads of Franklin County, area or activity establish a local control environment. This is the foundation for all other components of internal control, providing discipline and structure. Control environment factors include:

- Integrity and ethical values;
- The commitment to competence;
- Leadership philosophy and operating style;
- The way management assigns authority and responsibility, and organizes and develops it's staff;
- Policies and procedures.

Risk Assessment

Every entity faces a variety of risks from external and internal sources that must be assessed. A precondition to risk assessment is establishment of objectives, linked at different levels and internally consistent. Risk assessment is the identification and analysis of relevant risks to achievement of the objectives, forming a basis for determining how the risks should be managed. Because economics, regulatory and operating conditions will continue to change, mechanisms are needed to identify and deal with the special risks associated with change.

Objectives must be established before administrators can identify and take necessary steps to manage risks. Operations objectives relate to effectiveness and efficiency of the operations, including performance and financial goals and safeguarding resources against loss. Financial reporting objectives pertain to the preparation of reliable published financial statements, including prevention of fraudulent financial reporting. Compliance objectives pertain to laws and regulations which establish minimum standards of behavior.

The process of identifying and analyzing risk is an ongoing process and is a critical component of an effective internal control system. Attention must be focused on risks at all levels and necessary actions must be taken to manage. Risks can pertain to internal and external factors. After risks have been identified they must be evaluated.

Managing change requires a constant assessment of risk and the impact on internal controls. Economic, industry and regulatory environments change and entities' activities evolve. Mechanisms are needed to identify and react to changing conditions.

A risk assessment for the finance department has been accomplished by the finance director working with the County Technical Assistance Service (CTAS). After several work sessions and a checklist of the segregation of duties being prepared by the finance director an official assessment prepared by CTAS and the checklist is attached as a part of this policy.

Control Activities

Control activities are the policies and procedures that help ensure management directives are carried out. They help ensure that necessary actions are taken to address risks to achievement of the entity's objectives. Control activities occur throughout the agency, at all levels, and in all functions. They include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, reviews of operating performance, security of assets and segregation of duties.

Control activities usually involve two elements: a policy establishing what should be done and procedures to effect the policy. All policies must be implemented thoughtfully, conscientiously and consistently.

The summary and segregation checklist are the basis for the control activity for the finance department. The finance director is responsible for reviewing these documents and the daily processes to assure that adequate internal controls are current and working for the finance department procedures.

Information and Communication

Pertinent information must be identified, captured, and communicated in a form and time frame that enables people to carry out their responsibilities. Effective communication must occur in a broad sense, flowing down, across and up the organization. All personnel must receive a clear message from top management that control responsibilities must be taken seriously. They must understand their own role in the internal control system, as well as how individual activities relate to the work of others. They must have a means of communicating significant information upstream.

Staff meetings where segregated duties for the finance department were addressed in order to accomplish the task of internal controls. All finance staff are aware of the procedures they are tasked with in order to accomplish finance segregation of duties for proper internal control. Forms have been developed as an audit check for these duties and are on file with the finance director.

Monitoring

Internal control systems need to be monitored - a process that assesses the quality of the system's performance over time. Ongoing monitoring occurs in the ordinary course of operations, and includes regular management and supervisory activities, and other actions personnel take in performing their duties that assess the quality of internal control system performance.

The scope and frequency of separate evaluations depend primarily on an assessment of risks and the effectiveness of ongoing monitoring procedures. Internal control deficiencies should be reported upstream, with serious matters reported immediately to top administration and governing boards.

Internal control systems change over time. The way controls are applied may evolve. Once effective

procedures can become less effective due to the arrival of new personnel, varying effectiveness of training and supervision, time, and resources constraints, or additional pressures. Furthermore, circumstances for which the internal control system was originally designed also may change. Because of changing conditions, management needs to determine whether the internal control system continues to be relevant and able to address new risks.

The finance director and deputy director work together on a daily basis to manage the internal control aspect of the finance department. In this way upon the annual audit for the finance department internal controls have been addressed for all areas of known controls. The finance director and deputy director work with the audit staff to alleviate any area of concern for the finance department's internal controls. If an actual policy change is required, the finance director will present the change in policy to the finance committee for approval.

Components of the Control Activity

Internal controls rely on the principle of checks and balances in the workplace. The following components focus on the control activity:

Personnel need to be competent and trustworthy, with clearly established lines of authority and responsibility documented in written job descriptions and procedures manuals. Organizational charts provide a visual presentation of lines of authority and periodic updates of job descriptions ensures that employees are aware of the duties they are expected to perform.

Authorization Procedures need to include a thorough review of supporting information to verify the propriety and validity of transactions. Approval authority is to be commensurate with the nature and significance of the transactions and in compliance with policy.

Segregation of Duties reduce the likelihood of errors and irregularities. An individual is not to have responsibility for more than one of the three transaction components: authorization, custody, and record keeping. When the work of one employee is checked by another, and when the responsibility for custody for assets is separate from the responsibility for maintaining the records relating to those assets, there is appropriate segregation of duties. This helps detect errors in a timely manner and deter improper activities; and at the same time, it should be devised to prompt operational efficiency and allow for effective communications.

Physical Restrictions are the most important type of protective measures for safeguarding University assets, processes, and data.

Documentation and Record Retention is to provide reasonable assurance that all information and transactions of value are accurately recorded and retained. Records are to be maintained and controlled in accordance with the established retention period and properly disposed of in accordance with established procedures.

Monitoring Operations is essential to verify that controls are operating properly. Reconciliations, confirmations, and exception reports can provide this type of information.

Internal Control Limitations

There is no such thing as a perfect control system. Staff size limitations may obstruct efforts to properly segregate duties, which requires the implementation of compensating controls to ensure that objectives are achieved. A limited inherent in any system is the element of human error, misunderstandings, fatigue, and stress. Employees are to be encouraged to take earned vacation time in order to improve operations through cross-training while enabling employees to overcome or avoid stress and fatigue.

The cost of implementing a specific control should not exceed the expected benefit of the control. Sometimes there is no out-of-pocket costs to establish an adequate control. A realignment of duty assignments may be all that is necessary to accomplish the objective. In analyzing the pertinent costs and benefits, managers also need to consider the possible ramifications for the University at large and attempt to identify and weigh the intangible as well as the tangible consequences.

Internal controls should reduce the risks associated with undetected errors or irregularities, but designing and establishing effective internal controls is not always a simple task and cannot always be accomplished through a short set of quick fixes.

The finance department established segregation of duty processes back in 2007 in order to address a segregated duties audit finding in the Franklin County Certified Annual Financial Report. An actual Finance Department - Segregated Duties Policy was approved on June 10, 2010 by the Finance Committee to meet state and federal standards. This "Internal Control Policy" is the next official step in regard to controls for the finance department to meet the Tennessee Code Annotated 9-18-102, Public Chapter 112.

Internal Control Assessment of Franklin County Finance Department

Purpose: To document an understanding and assess the internal controls of the Franklin County Finance Department as it pertains to the following:

1. The obligations and costs of the operation are in compliance with applicable law
2. To ascertain if county funds, property and other assets that are designated/assigned to the Finance Department are safeguarded against waste, loss, unauthorized use, or misappropriation
3. Revenues and expenditures in the county funds are properly recorded and accounted for to permit the preparation of accurate and reliable financial and statistical reports and to maintain accountability over the assets

Overview: An in-depth analysis of the internal control environment for the operations of the Franklin County Finance Department was performed over a four day period by multiple county finance department employees and Andrea Smith, county finance director and Doug Bodary, the CTAS field consultant. The finance department consists of a finance director, deputy finance director and eight staff members.

1. Obligations and costs of the operation are in compliance with applicable law

Ensure that contracts are in place for goods and services that are required by law, review purchasing procedures for non-payroll costs to ensure compliance with law, review payroll procedures to ensure that payroll is for legitimate and authorized employee costs only, review emergency purchase procedures for compliance with law, ensure any store cards and credit cards used by the department are in compliance with purchasing policy and law and are safeguarded. Ensure that all debt is issued in accordance with statute.

Process of adoption of original annual budget: The Franklin County operates under the County Financial System of 1981 that sets the budget process. Additionally, the county finance committee has adopted a written budget adoption calendar to help guide the finance committee through the budget adoption process. Once the original budget is adopted and accepted by the State Division

of Local Finance and the State Department of Education, the county finance director posts the original budget to the office's LGDPC software. After the original budget is posted the finance director and the deputy finance director will review the posted budget line items (in LGDPC software) with the commission approved budget to ensure accurate posting of the original budget.

Budget amendments: The County finance director and deputy director coordinates with the various county departments and the county finance committee to monitor the adopted budget through the year to ensure that any needed budget amendments are made promptly and before the overage actually occurs.

Purchasing: The Finance Department complies with the adopted county purchasing policy under the Financial Management System of 1981 that is in effect for Franklin County Government. The finance department, in accordance with the Financial Management System of 1981, prepared a county purchasing policy that was adopted.

Purchase Orders: The county finance department complies with and administers the written policy for purchase orders in the county financial management policies. No purchases (other than insurance, travel, utilities) can be made until a requisition has been received and approved by the county finance office and the applicable department head/elected official. County departments will bring in, email, or fax a requisition into Jenny Phillips, finance department purchasing coordinator, who will verify the availability of funding in the budget. The purchase order is then issued and the requesting department can make a purchase. Cindy Marshall, accounts payable clerk enters the purchase order into the LGDPC accounting software that the county finance department utilizes. When the finance department receives the corresponding invoice for the ordered goods, the finance department requires the department/office that ordered the goods to sign off on the invoice that goods were received, the purchase order is then liquidated (if not open blanket PO) and checks are prepared for payments by Becky Cowan or Amy Smith, purchasing specialists. The county finance office typically negotiates early discount payments from vendors and if these are not offered then the vendor will receive their payments net 30 of the invoice date unless a special exception (local small business) is agreed upon ahead of the purchase. See the purchase order section of the county purchasing policy for more detail of internal control over purchase orders.

Store cards: As some vendors do not accept county purchase orders, Walmart, Lowes, Home Depot, Tractor Supply, Kroger, Office Max cards are maintained and kept locked up when not in use Becky Cowan's (purchasing specialist) desk. Ms. Cowan maintains a sign out sheet that authorized county officials/employees can check out once they have a purchase order issued. The respective county official/department head must review and sign off the invoices of all store card purchases made by their department each month before the store card invoice is paid. Blanket purchase orders are utilized for some store card purchase orders.

Credit Card: The Franklin County Finance Department has an adopted credit card policy that details use procedures for the county credit cards. The finance office has two credit cards that are kept locked up when not in use in the finance director's desk. These cards are used for on-line purchases and for vendors that do not take a purchase order and do not have store cards. After a purchase order is issued, authorized county officials/employees can sign a credit card out. The respective county official/department head is responsible for reviewing and signing off on the credit card invoice for all purchases made by their department/office monthly. See the county credit card policy for more detail on the internal control process over credit cards.

Contracts: Per Franklin County's purchasing policy, the county finance director signs all county contracts dealing with purchasing. Any items (other than professional services or other items exempt from bidding by state statute) over \$25,000 must be competitively bid, all items over \$500 and under \$25,000 must have three quotes. All contracts over 12 months in length are reviewed by the county attorney and then approved by the county commission. For a detailed step by step listing of internal controls/processes over bidding/contract awarding see the bidding procedure section of the adopted purchasing policy. The finance director coordinates with the individual county departments/offices to ensure contract compliance from the vendors (county receiving agreed upon price, level of service, etc.). Per county policy, all grant contracts are approved by the county commission and signed by the county mayor, road superintendent, or director of schools prior to any grant funds being spent or encumbered.

Emergency purchases: The county purchasing policy addresses emergency purchases and the finance director enforces this policy. Any emergency purchase that circumvents normal purchasing procedure must have the requesting official/department head to complete, as soon as feasible, an emergency purchase justification form that both the requesting official and a

department head signs. See the county purchasing policy for a copy of the emergency purchase justification form and additional information on emergency purchasing procedures.

Payroll: Payroll is authorized each fiscal year through the annual county budget appropriation and letters of agreements for the constitutional officers. The county finance director assists the county officials with completing their letters of agreements if the assistance is requested. The finance director monitors all county payroll line items during the fiscal year to ensure that payroll costs do not exceed county commission approved amounts without a budget amendment first being approved.

Employee benefits: The County participates in TCRS for full-time employees and also allows full time county employees that were hired prior to June 30, 2014 to maintain health insurance after they retire if they meet qualifications and are eligible for TCRS benefits. The finance department monitors the OPEB and pension obligations for the county along with a contracted actuary. The finance director is responsible for ensuring compliance with the county personnel policies to ensure that only eligible county employees/retirees receive OPEB and pension benefits. The finance department payroll clerks continually review employee status of the county employees to check for eligibility status for these benefits.

Vacation and leave obligations: The county finance director coordinates with her county payroll clerks and the various county departments and offices to ensure that all vacation/sick/compensatory time that is accrued is accounted for accurately and is in compliance with county personnel policies and within legal limits (comp time).

Debt issuance and management: The County finance department coordinates with the county financial advisor (bonds) and financial institutions (capital outlay notes) to ensure that the county is in compliance with the adopted county debt management policy and state statute. The finance department is responsible for an annual review of the county debt management policy. To guard against the county entering into a capital lease by accident, all leases for equipment (copiers, office equipment) are reviewed by the county attorney prior to signing.

2. To ascertain if county funds, property, and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation.

Control environment:

All finance department employees have written job descriptions and have criminal background checks performed prior to employment with the county finance department. The finance director sets the tone at the top for her office with a written mission statement that stresses accountability for public funds and compliance with the Financial Management System of 1981 that is posted on the wall of the office and on the department's website and a written department personnel policy that all employees are provided. Additionally, the finance director communicates to her staff through annual employee evaluations that integrity, ethical behavior, and competence in job skills are expected of county finance department personnel. All new hires in the county finance office are required to have a criminal background check prior to starting work.

Receipting: See the segregation of duties for procedures for receipting over the counter and mail transactions

Disbursements: See the segregation of duties for procedures for payroll and non-payroll disbursements. All non-payroll checks are generated on official, pre-printed checks and all payroll transactions are done by direct deposit.

Bank account/Trustee reconciliations and journal entries (including month and year end): See the segregation of duties for procedures in reconciliations and journal entries.

Capital assets: Franklin County has an adopted capital assets policy that includes capitalization thresholds, useful lives, and procedures for additions, deletions, and annual inventory reviews. This includes assets that were purchased with state and federal grant funds. See the segregation of duties checklist for procedures/assignments for inventory control.

Payroll: To protect against fraud (ghost employees, unauthorized bonus payments, etc.) all new county employees (including school personnel) are required to physically come to the county finance office to get set up on payroll. Additionally, all county employees that request a change in payroll direct deposit (new bank account) are required to physically come into the finance office to sign the necessary forms. Supervisors of terminated/retiring employees are required to submit a form promptly to county finance to end payroll payments. If this step is forgotten, then county finance will catch this on the next pay period when a time sheet is not submitted (for hourly). The county finance department performs a comprehensive payroll audit of all county offices in the spring during annual budget development to review that all employees on payroll have supporting documentation (W4, approved deductions, etc.) on file. See the segregation of duties spreadsheet for controls over the payroll run procedures.

Surplus of county property: The county finance department administers the sales of surplus county equipment after the equipment/vehicles have been declared surplus. The county finance department adheres to the county's adopted policy for surplus of property.

3. Revenues and expenditures are properly recorded and accounted for to permit the preparation of accurate and reliable financial and statistical reports and to maintain accountability over the assets

The finance department performs monthly reconciliations for all funds with the county trustee. This reconciliation includes ensuring that revenues and expenditures for the month were coded correctly. A copy of the month end reports are sent to all county department heads and officials for review.

The finance department posts all purchase orders and contracts (except phone, utilities, insurance premiums, surety bonds) to LGDPC software as encumbrances to assist with ongoing monitoring of the appropriation budget.

The county finance director and her deputy review the budget of each fund to ensure that the original approved budget and any subsequent budget amendments are posted correctly to the accounting software.

The finance department closes year end in July each year. The finance department has a year-end checklist that includes each report that is needed by audit (deferred revenue, taxes receivable, interest receivable, cash with clerks and trustee, etc.). Depreciation and capital asset reports are prepared and reviewed.

The finance director takes prompt action on any identified internal control weakness over accounting, purchasing, and budgeting that is identified by her review of operations, external annual audits, and state/federal monitors.

The county finance director and deputy finance director attends numerous continued education courses annually that pertain to GASB updates and changes to state law that pertains to accounting/purchasing/budgeting. Finance department employees that are assigned to school financial management also attend State Department of Education fiscal workshops annually.

Recommendation: The County needs to implement an automated payroll system for all employees, including exempt employees to better track payroll (largest expenditure in the county budget) and to assist with compliance with ACA.

**County Finance Director
Internal Control Checklist
Receipts**

See Column Instructions Below

Checks Received in the Mail		Daily Receipting and Depositing				Verify Trustee's receipt with Check-out Sheet (8)
Open Mail Stamp All Checks for "Deposit Only" When Received (1)	Issue Receipts for Mail-in Checks (2)	Maintain Separate Cash Drawers (3)	Issue Receipts for Over-the-Counter Checks (4)	Stamp All Over-the-Counter Checks for "Deposit Only" When Received (5)	Deposit Intact Check Out and Make Up Daily Deposit (6)	

Seven-Person Office:

- Finance Director
- Deputy Director Employee #1
- AP/Admin Employee #2
- AP/Admin Employee #3
- AP Employee #4
- AP/Payroll Employee #5
- Payroll Employee #6
- Payroll Employee #7

X					X		XX
XX	XX	XX	XX	X	XX	X	X
XX	X	X	X	XX		XX	
							X

Column Instructions:

- XX The Person indicated by the XX is the preferred person to perform the procedure.
- (1) Two employees are assigned to open mail, stamp checks " For Deposit Only Acc# XXXXXX0954" immediately upon receipt. The acct. # on the stamp is the Trustee's Bank Account Number.
- (2) Issue receipts for the mail-in checks in preprinted receipt book.
- (3) A locked bank bag is issued to the employee responsible for receipting funds for that day
- (4) Manually issue Receipts for Over-the-Counter Checks in the preprinted finance dept. receipt book.
- (5) Stamp All Checks for "Deposit Only Acc# XXXXXX0954" immediately upon receipt.
- (6) Combine the checks & money order receipts from the locked bank bag. Make an itemized list of all checks and money orders and total the list (Excel File). The deposit is made intact for each day or period. We aim to make deposits with the Trustee daily. Keep all collections in a locked safe or file drawer until the deposit is made if deposits are not daily.
- (7) Carry the deposit to the Trustee's Office and obtain a Receipt from the Trustee for the amount of the deposit.
- (8) Verify that the amount on the Trustee's receipt agrees with the check-out list from Column 6. Initial and date the Trustee's Receipt to indicate the review. Attach the Trustee's receipt to check-out list and file for audit.

County Finance Director
Internal Control Checklist
Payroll Checks

See Column Instructions Below

Issuing Payroll Checks								
(1) Obtain Time-sheets from Department Heads	(2) Approve or Determine that Leave Balances/ Time-sheets have been Approved	(3) Process Payroll Post to Gen Ledger & Online Check Stubs	(4) Process Payroll ACH Direct Deposit	(5) Determine that Payroll Deduction Accounts Clear out for each Payroll	(6) Determine Amount of Payroll Tax Deposit	(7) Approve Payroll Tax Deposit Sign Acct Pay Checks	(8) Make the Necessary Deposits Net Pay & Taxes	(9) Review Payroll Ledger / Register for Reasonableness

Seven-Person Office:

Finance Director
Deputy Director - Employee #1
AP/Admin - Employee #2
AP/Admin - Employee #3
Actg Payable - Employee #4
AP/Payroll - Employee #5
Payroll - Employee #6
Payroll Employee #7

						XX		X
						X	X	X
							XX	
X	X	XX	X	XX	X			
XX	XX	X	XX	X	XX			XX

Column Instructions:

XX The Person indicated by the XX is the preferred person to perform the procedure.

Issue Payroll Checks -

- Collect the time sheets from each Department Head.
- Sign the time sheets indicating approval of the hours presented and leave calculations, as applicable. Calculate salaries and deductions in software and proof with co-worker. All time sheets/cards are recalculated, signed by the employee, and signed as approved by the employee's supervisor. The Finance Director should ensure this has been done in every case. Each employee, even salaried employees, should complete some form of time and attendance record. Time and Attendance records should indicate leave taken and leave balances as well as time worked.
- Process payroll and post to general ledger. Upload Check Stubs into eStub software. Franklin County doesn't issue physical payroll checks except in case of emergency, then checks are signed manually by the finance director or deputy finance director.
- Determine ACH accuracy and upload to Bank online treasury management, build and release file for the necessary date(s).
- Determine that all payroll deductions are paid to proper payee and that payroll deductions clear out for each payroll period.
- Utilize payroll records to calculate the amount of the Payroll Tax Deposit.
- Approve the amount of the Payroll Tax Deposit then electronically make the payroll tax deposit or supervise the performance of this procedure. Verify the amounts, sign the payroll or other payroll deduction checks.
- Mail or deliver, or deposit checks as applicable.
- The Bookkeeper scans/reviews the Payroll Ledgers / Registers for obvious errors or miscalculations. Notes the total payroll amount. Notes the Department totals. Scans the ledgers for new employees, employees that have no payroll deductions, look at overtime, compensatory time, look for persons who are paid from more than one account code, and similar unique items. Considers whether or not the amounts appear reasonable.

County Finance Director
Internal Control Checklist
Cash Reconciliations

See Column Instructions Below

(1)	Cash with Trustee - All Funds			Cash in Bank - All Funds				
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Obtain the Trustee's Monthly Report.	Obtain a list from the Trustee or prepare a list of outstanding checks.	Reconcile the Trustee's Cash Balance to Fund Cash	Investigate Old Outstanding Checks or Unusual Items	Prepare any Necessary Adjusting Journal Entries	Receive, Open, and Review Bank Statements and Cancelled Checks	Perform Bank Reconciliation	Review Bank Reconciliation and Trace Reconciling Items and Balance to Acct. Records	Prepare any Necessary Adjusting Journal Entries

Seven-Person Office:

- Finance Director
- Deputy Director - Employee #1
- AP/Admin - Employee #2
- AP/Admin - Employee #3
- Acc Payable - Employee #4
- AP/Payroll - Employee #5
- Payroll - Employee #6
- Payroll Employee #7

XX								
X	X	X		X	XX	X	XX	XX
			X					
	XX		XX		X	XX		

Column Instructions:

XX The Person indicated by the XX is the preferred person to perform the procedure.
* See additional instructions for Journal Entries under the Journal Entries Tab.

Cash with Trustee Reconciliation

- (1) The Trustee provides a report of receipts, disbursements, and cash balances during the month or shortly after the end of each month.
- (2) Determines which checks are outstanding and; therefore, not yet deducted from the Trustee's cash balance. Makes a list of outstanding checks. Includes the date of issuance, the payee, and the amount for each outstanding check.
- (3) Reconciles the General Ledger Account - "Cash with Trustee" - to the cash balance shown on the Trustee's Report for each fund under the authority of the financial act of 1981.
- (4) Finds out why old outstanding checks have not cleared. Investigates any other unusual items from the Trustee's report.
- (5) Often there are differences between the Trustee's cash balance and the General Ledger Account - "Cash with Trustee" - other than outstanding checks. For example, fund transfers; the bank paid a check for an amount different from the amount it was written for; manual checks, receipts or disbursements posted to the wrong fund, etc. These types of differences may require a journal entry to bring the Trustee's cash balance into agreement with the General Ledger Account - "Cash with Trustee". Differences should be investigated and corrected each month. The Finance Director and Deputy Director have this duty and back each other up.

Monthly Bank Reconciliation - Use only if the Finance Office maintains any bank accounts outside the Trustee's Office.

- (6) A person who is not responsible for reconciling the bank should open the bank statement and review it for unusual transactions, bank transfers, bad checks, and if possible, cancelled checks. Trace deposits-in-transit, bad checks, outstanding debits or credits, outstanding checks, etc. from the previous bank reconciliation to the current bank statement. Ensure that interest earned was posted to accounting records if applicable. Initial and date the statement indicating that you opened and reviewed the statement. (If possible, get copies of cancelled checks, front and back, in your bank statements.)
- (7) Obtain the Bank Statement after it has been initialed and reviewed as directed in Step 6. Perform the bank reconciliation. This is done monthly.
- (8) A person who is not responsible for reconciling the bank should review the bank reconciliation. Trace the balance on the bank reconciliation to the general ledger. Make sufficient inquiries to understand reconciling items (i.e. Deposits-in-transit, bad checks, outstanding debits or credits, interest earned, large or unusual outstanding checks, etc.). Trace at least some of the reconciling items to underlying accounting records. Initial and date the reconciliation to indicate the review.

County Finance Director
Internal Control Checklist
Trade Accounts Receivable
Reconciliations

The Finance Office does not have active trade accounts. We collect misc. receipts only.

Seven-Person Office:

Finance Director
Deputy/Director - Employee #1
AP/Admin - Employee #2
AP/Admin - Employee #3
Acct Payable - Employee #4
AP/Payroll - Employee #5
Payroll - Employee #6
Payroll/Employee #7

See Column Instructions Below

Trade Accounts Receivable (A/R) - All Funds					(8)
Obtain Beginning Receivable Balance (1)	Add: Amounts Billed to Customers Current Month (2)	Subtract: Collections, Adjustments, Write-Offs (3)	Ending Receivable Balance Equals Column 1+2-3 (4)	The Balance from Column 4 should agree with the total of all individual Accounts (5)	
				The Balance from Columns 4&5 should agree with the General Ledger (6)	(7)
				Locate and Explain any difference between Columns 4, 5, & 6	
					Prepare Necessary Correcting Journal or Other Entries (8)

XX	XX	XX	XX	XX	XX
X	X	X	X	X	X

Column Instructions:

XX The Person indicated by the XX is the preferred person to perform the procedure.
** See additional instructions for Journal Entries under the Journal Entries Tab.

Trade Accounts Receivable (examples are ambulance, landfill, and utility receivables)

- (1) Obtain the beginning balance of trade accounts receivable. This balance should exist in the accounting records. If a record of the beginning balance (i.e. accounts receivable control record) does not exist, this is an indicator that internal controls either do not exist or are not working.
- (2) This amount should be the total amount billed to customers during the current month.
- (3) This amount should be the total of all collections, adjustments, and write-offs that reduce the accounts receivable balance. (Important: No accounts receivable balance should be written-off without a write-off policy and approval of the County Commission or its designee.)
- (4) The sum of columns 1+2-3 should equal ending accounts receivable. This is separated in three steps for illustration purposes. In an automated system, this is essentially one step with the system printing a report. However, the bookkeeper and someone not associated with the Accounts Receivable Records should be reviewing the totals of billings, collections, and write-offs for reasonableness each month.
- (5) The accounts receivable records should have a summary (control record) and a detailed list of accounts receivable by individual customer. The summary (control record) accounts receivable total should agree with the total of all the individual customer receivable balances. This should be verified every month.
- (6) The summary (control record) and the individual customer balances total should agree with the General Ledger Accounts Receivable balance. This should be verified every month.
- (7) Any difference between the accounts receivable balances on the Control Record, the Detailed List, and the General Ledger should be investigated and corrected each month. Any consistent or significant differences should be reported directly to the Finance Director
- (8) Prepare the adjusting journal entries to correct the differences.

County Finance Director
Internal Control Checklist
Purchasing

See Column Instructions Below

Obtain Requisition From Department Heads For Encumbrance (1)	Issue Detailed Purchase Order for Approval which records Against Budgets (2)	Approve the Purchase Order (3)	Order Goods/Services Based on Approved Purchase Order (4)	Receive Ordered Goods/Services (5)	Sign Invoice or shipping Documents Indicating the Goods/Services Were Received (6)	Match Shipping Documents, Purchase Order, and Prepare for Check Issuance (7)	Print Checks attach to Invoice, Etc. (8)	Sign & Approve Check for Payment (9)	Process Payment check stubs, etc. Mail (10)	Determine the Disposition of any Unused Purchase Orders (11)
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Seven-Person Office:

Finance Director
Deputy Director - Employee #1
AP/Admin - Employee #2
AP/Admin - Employee #3
Act Payable - Employee #4
AP/Payroll - Employee #5
Payroll - Employee #6
Payroll Employee #7

X	X	XX	XX	X	X			XX		X
XX (Schools)	XX	X	X	X	XX	X	XX	X	X	X
XX (County)	X		XX	XX	X	XX	X		XX	XX

Column Instructions:

XX The Person indicated by the XX is the preferred person to perform the procedure.

Purchasing

- The Finance Office obtains a requisition or obtains purchase information based on the current county purchasing policy. The name of the person making the request, the method of the request (e.g. by telephone), and the date is documented. The request is detailed. The brand, quantity, product order number, price, and total purchase amount is documented. Requests for purchase orders that do not include complete information are not accepted. The request normally comes from a Department Head or the Department Head's designee. Departments don't generally have multiple employees who make requests for purchase orders except in few circumstances as designated by the elected official or department head.
- Issue the purchase order for approval. A yellow copy of the purchase order goes to the Department that ordered the goods/services. The original green document goes to finance accounts payable personnel to match with the supporting documentation for payment purposes, then attached to check. This data entry of the purchase orders automatically record against the individual budgets.
- The Finance Director or designee determines whether Bid Laws and Local Purchasing Policy has been followed & determines that the purchase order is completed in detail and ready for approval. The purchase order is approved by two signatories for county and highway and one signature for schools. The Finance Director or Deputy Director sign approving and then for county or highway, the County Mayor or Highway Superintendent or chairman's of the County Commission or Highway Commission sign approving. The Schools Director has opted to sign the requisition only. The School Purchase Orders require only one signature; the Finance Director or Deputy Director.
- Physically order the goods/services as listed on the purchase order. Sometimes this will be completed in the Finance Office and sometimes this will be done by the Department Head or a specific department designee. Local vendors of goods/services are advised of the persons who are authorized to make purchases on behalf of the government. Local vendors are also advised that no goods or services can be purchased without an approved purchase order for items over \$25.
- The Finance Office, the Department Head, or a specific department designee receives the order.
- Once the goods have been shipped and received or the service rendered, the Finance Office, the Department Head, or a specific designee checks the order and signs and dates the purchase order and/or the invoice, or shipping documentation indicating that the goods/services have been received as ordered. The documents then go to finance accounts payable personnel.
- Once the goods have been shipped and received or the service performed, the Finance Office accounts payable personnel receives the shipping documents, invoices and then matches e Purchase Requisition, Purchase Order, Shipping Documents, Invoice, etc. and prepares the invoices for payment. This will be the documentation used to approve the checks.
- A different accounts payable clerk then selects the previous accounts payable items that are ready for check issuance, and prints the corresponding check and attaches together for signature & approval.
- The Finance Director or Deputy Director approve the check for payment. All non-payroll checks require two signatures for approval. The County Mayor, Highway Superintendent and Director of Schools signs for the funds they are responsible for. If they are not available the chairman's of their prospective boards are the second approving signature.
- A third admin/accounts payable clerk processes the payments and mails the checks.
- Purchase Orders are reviewed and maintained on a monthly basis by an accounts payable clerk to determine if the services/goods have been cancelled, postponed. A determination is made as to whether the outstanding purchase orders should be liquidated or amended. The Finance Director and Deputy Finance Director review the outstanding purchase orders as well in maintaining the budgets, encumbrances and reports to the department heads and commission/boards.

County Finance Director
Internal Control Checklist
Grants

See Column Instructions Below

Obtain Co. Commission's Approval to Apply for the Grant		Read the Grant Contract. Also Obtain OMB's Uniform Grant Guidance	Maintain Central Grant Documentation Files	Maintain Separate General Ledger Revenue and Expenditure Accounts for Each Grant	Mark or Tag Grant Equipment and Inventory listing by Grant	Physically Observe the Equipment on the Inventory Listing
Include Grant in the Budget	(1)					

Seven-Person Office:

Finance Director	XX	XX	XX	XX	XX	XX
Deputy Director - Employee #1	X	X	X	X	X	X
AP/Admin - Employee #2						
AP/Admin - Employee #3						
Acc Payable - Employee #4						
AP/Payroll - Employee #5						
Payroll - Employee #6						
Payroll Employee #7						

Column Instructions:

XX The Person indicated by the XX is the preferred person to perform the procedure.

Grants Performance and Documentation

- (1) The Finance Director or Deputy Director works with all county personnel to insure the grant procedures are followed as approved in the county policy. The finance committee will receive a pre-grant application form or application/approving resolution for Federal, State, or other grants. Finance approves and sends to the County Commission for approval. When approved by the Federal, State or other entity, the Grant is included in the County, Highway or School Budgets as appropriate. The authorized persons to sign a grant on behalf of Franklin County are as follows; the General County Government is the County Mayor, the Highway Department is the Highway Superintendent, the Schools is the Director of Schools. The grant pre-application form is a summary form showing the particulars of the grant.
- (2) A most recent version of the U.S. Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is on file at the finance office and available by internet at any time. This document is downloaded from the internet and on file. The Finance Director is responsible for knowledge of the contents of the OMB document and the Grant Contract and seeks any clarification from Federal/State or other grant program management personnel.
- (3) All grant documents related to Franklin County Government, Highway & Schools, regardless of the department that applies for and receives a grant, is maintained in a central file in the Finance Office. Each grant is kept in a separate file by fiscal year. The file contains the grant application, the grant reports, budget and budget amendments, correspondence from the State of Tennessee and the Federal Agency, monitoring reports, and information specific to the grant (such as CFDA Number and Exact Grant Title, DUNS Number and Exact Entity Title for the DUNS Number, Key Dates, Total Amount of Federal Award, Federal and State Award Agencies, Indirect Cost, Indirect Cost Calculations if applicable, etc. The required documentation is presented throughout OMB's Uniform Guidance as mentioned in (1) above. Internal Control and Procurement Policies are on file in the Finance Office.
- (4) Revenues and Expenditures for each Federal or State Grant are maintained in separate revenue or expenditure accounts or cost centered so that each grant can be easily recognized and accounted for in the County's accounting records. The Finance Director is responsible for maintaining the County and Highway Grants, whereas the Deputy Finance Director maintains the school grants. Both positions are a backup for each other.
- (5) Equipment purchased with Federal and State Grants is permanently marked or tagged as equipment purchased with specific grant funds. An inventory listing is made of equipment purchased with grants funds. Equipment is listed separately for each State or Federal Grant. Equipment on the inventory listing is physically inspected on a periodic basis by someone not associated with preparing and maintaining the inventory list. The department responsible for the equipment has the responsibility of marking the equipment and annually submits an inventory list to the County Mayor's office for audit purposes. County, insurance policy & inventory policies are regarded by the responsible department head. The fixed assets are maintained by the Finance Director and Deputy Finance Director.
- (6) The equipment is physically observed by the responsible parties of each department on an annual basis. The inventory list is maintained and is updated with the Finance Office for insurance and Fixed Asset maintenance.

County Finance Director
Internal Control Checklist
Budget

See Column Instructions Below

Budget Operations			
Prepare the Annual Budget for County Commission Approval	Review the Budget Monthly	Prepare Budget Amendments and Post to Accounting Records	Major Appropriation Category Budgets should not be Exceeded.
(1)	(2)	(3)	(4)

Seven-Person Office:

Finance Director	XX	XX	XX	XX
Deputy Director - Employee #1	X	X	X	X
AP/Admin - Employee #2				
AP/Admin - Employee #3				
Acct Payable - Employee #4				
AP/Payroll - Employee #5				
Payroll - Employee #6				
Payroll Employee #7				

Column Instructions:

XX The Person indicated by the XX is the preferred person to perform the procedure.

Budgeting

- (1) Franklin County operates under the Financial Act of 1981. In November of each year the Finance Committee approves a Budget Calendar for the new Fiscal Year Budget cycle. By March 1st of each year the Finance Committee reviews and approves the budget packet template distributed to the County and Highway Depts. The School Depts. have their own budget calendar that coincides with the main calendar. The Finance Director receives the county general budget request annually by mid April. The School and Highway Budgets are a combined effort of the Finance office staff and the Director of Schools/School Board and Highway Superintendent/Highway Commission. Generally the School Board and Highway Commission have an approved budget by mid May each year and are then added to the other fund budgets. The budget is then consolidated by the Finance Director and presented to the Finance Committee in mid May. In June the Finance Committee reviews all pertinent information in regard to the budget as per TCA. The goal is by the July finance committee meeting to have an approved consolidated budget with tax rate recommendation to send to the July County Commission meeting. This process is described in TCA 5-21-110 & 5-21-111.
- (2) The budgets are reviewed on a monthly basis by the Finance Director (county & highway) and Deputy Finance Director (schools). Monthly reports are distributed to the departments including but not limited to - Statement of Revenue, Statement of Expenditures, Account Analysis, Outstanding Purchase Order Report & Cost Center Reports if applicable. The Finance Director submits a monthly report to the County Commission in the form described in TCA 5-21-114.
- (3) Inter-Category Amendments can be approved by the Finance Director and the County Mayor in regard to the county funds, the Finance Director and the Highway Superintendent for highway funds, and the Finance Director and the Director of Schools for the school funds. This is a procedure used when not adding funds to a category but decreasing an allocation to increase another allocation when funds are need in order for procurement.
- (4) Amendments that are needed to decrease/increase Revenues and Expenditure Categories are prepared by the Finance Director (county & highway) & Deputy Finance Director (schools). The Highway Commission and School Board approve this amendments prior to presentation to the Finance Committee. The Finance Committee then approves and sends to the next County Commission meeting for approval. When the commission approves the amendments, they are then entered and posted by the Finance Director and Deputy Finance Director.

**County Finance Director
Internal Control Checklist
Journal Entries**

See Column Instructions Below

Entering Journal Entries and Transfers			
Prepare and Document the Journal Entry	Approve Journal Entries	Post Journal Entries to Accounting Records	Review Accounting Records for Proper Posting
(1)	(2)	(3)	(4)

Seven-Person Office:

- Finance Director
- Deputy Director - Employee #1
- AP/Admin - Employee #2
- AP/Admin - Employee #3
- Acct Payable - Employee #4
- AP/Payroll - Employee #5
- Payroll - Employee #6
- Payroll Employee #7

XX	XX		XX
X	X		X
		X	
		XX	

Column Instructions:

XX The Person indicated by the XX is the preferred person to perform the procedure.

Entering Journal Entries

(1) Finance staff may bring to the attention of the Director and Deputy Director of corrections that need to be made, or the Director's may find the errors in the monthly budget reviews. A standard journal entry form is utilized. The form records debits and credits and explains the transaction in detail for each journal entry. Documentation is attached as necessary.

(2) The Finance Director approves all journal entries. The Deputy Director is the designee in the Director's absence.

(3) Accounts Payable and Admin personnel are utilized to perform the data entry.

(4) Prior to posting the journal entries, the Director of Finance & the Deputy Director review the pre-post general ledger

**County Finance Director
Internal Control Checklist
Payroll & Employee Maintenance**

See Column Instructions Below

Maintaining Employee Payroll Records			
Obtain Payroll Change Notice from Department Heads	Approve or Determine that Funds are Budgeted for New Hire or Changes for Employees	Process Data Entry for Employee Changes in Payroll Software	Check Data Entry for Employee Changes/Additions in Payroll Software
(1)	(2)	(3)	(4)

Seven-Person Office:

- Finance Director
- Deputy Director - Employee #1
- AP/Admin - Employee #2
- AP/Admin - Employee #3
- Accr Payable - Employee #4
- AP/Payroll - Employee #5
- Payroll - Employee #6
- Payroll Employee #7

X	XX		X
	X		
XX		X	XX
		XX	
		X	X

Column Instructions:

XX The Person indicated by the XX is the preferred person to perform the procedure.

Issuing Payroll Checks -

- (1)** Collect the Payroll Change Notices from Department Head/Elected Officials.
- (2)** Check employee database and current fiscal year budget for availability of funds for the changes being requested in regard to payroll/staff.
- (3)** Perform New Hire Orientation, and or process the approved changes in the Payroll Software. These changes include additions of new employees, pay expense lines, pay adjustment lines, leave balances.
- (4)** Check data entry for Employee additions or changes in the payroll software to assure accuracy.

County Finance Director
Internal Control Checklist
Inventory & Surplus Property

See Column Instructions Below

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Obtain Invoice & Check Copy from AP Personnel for Inventory & FA Processing	Place Franklin Co. Inventory Sticker on Items for Tracking	Add the items over \$100 to the Finance Dept Inventory List	Add the items over \$5,000 to the County Fixed Assets Listing	Add the items over \$5,000 to the Schools Fixed Assets Listing	End User identify surplus property notify Finance Director or Deputy Director	Decide if item is surplus to be discarded, recycled, or sold by GovDeals or Other Method	Advertise item on GovDeals	Receive Funds from sale of items on GovDeals	Take funds to Trustee for surplus items sold or recycled	Check for Trustee Cash Receipt Issuance from sale or recycle of surplus items	Remove Inventory and Fixed Asset item as necessary from list and accounting records

Sever-Per Person Office:

Andrea	Finance Director										
Andy L	Deputy Director - Employee #1	XX	XX	X		XX	X	XX	X	XX	XX (Fin Dept & Co)
Andy M	AP/Admin - Employee #2	X	X			X	X	X		X	
Lila	AP/Admin - Employee #3										
Becky	Acc Payable - Employee #4										
Jenny	AP/Payroll - Employee #5	XX									
Heather	Payroll - Employee #6										
Patty	Payroll Employee #7										

Column Instructions:

- (1) The Person indicated by the XX is the preferred person to perform the procedure.
- (2) After the processing of accounts payable checks, the finance director views all checks cut for potential finance inventory items (\$100) and county fixed asset items (\$5,000). The deputy finance director views all the school checks for potential school fixed asset items (\$5,000).
- (3) The Purchasing Specialist places Franklin County, TN inventory identification stickers on the finance inventory items over \$100 that are not consumable.
- (4) The finance director adds the inventory items to the finance inventory list
- (5) The finance director adds items over \$5000 to the county fixed asset items to the fixed asset list and enters the data into the FlexGen Fixed Assets Software. The Deputy "Director adds school items over \$5,000 to the school fixed assets list and enters the data into the FlexGen Fixed Assets Software.
- (6) The Deputy "Director adds school items over \$5,000 to the school fixed assets list and enters the data into the FlexGen Fixed Assets Software.
- (7) Finance employees identify finance inventory items that need to be discarded or declared surplus for recycle or sale.
- (8) The finance director decides if the item should be declared surplus and discarded or declared surplus for recycle or sale on GovDeals or other method.
- (9) Purchasing Specialist advertises surplus items for sale on GovDeals (Internet Government Auction Site) and tracks the bids received. The Finance Director decides on award of sale.
- (10) The Finance Director receives funds from recycled or sold items. Accounts Payable Personnel receipt funds to finance department and give to deputy director to log and prepare to send to Trustee.
- (11) The accounts payable specialist takes the cash receipts from surplus property to the Franklin County Trustee.
- (12) The finance director, checks the Trustee cash receipts against the deputy directors finance receipt of funds log to make sure county received the funds.
- (13) Surplus Inventory and Fixed items are removed from the necessary list and accounting records for county - finance director, for schools - deputy finance director.

Franklin County Finance Policies & Procedures Manual For Franklin County, Tennessee

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All Prior Copies on File with the Finance Office

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Chapter 1

Introduction

Section 1.1 Purpose: The purpose of this manual is to provide a guide for county departments and employees regarding all policies and procedures established by the Financial Management Committee (The Committee) as required by the adoption of the “County Financial Management Act of 1981” (The Act). This system requires a County Financial Management Committee that establishes policies, procedures and regulations to implement a sound, efficient county financial system. TCA § 5-21-105

The Act provides the basis for a centralized Department of Finance to administer the finances of the county for all funds handled by the Trustee.

This manual was approved by the Franklin County Financial Management Committee at its November 23, 2004 meeting and supersedes any previous guidance on the matters herein.

Section 1.2 Implementation: The Act was adopted by the Franklin County Board of Commissioners at its September 11, 2000 meeting. The Act allows an implementation period beginning July 1 of the next fiscal year and ending by August 1 of the second fiscal year, making the fiscal year ending June 30, 2002 the implementation year for Franklin County.

Section 1.3 Suspension of Private or Local Acts: Upon ratification by the county legislative body and the full implementation of The Act, the operation of all private or local acts relative to county finances, budgeting, and purchasing that conflict with the policies and procedures approved by The Committee are suspended.

Section 1.4 Distribution: This manual will be distributed to all members of the County Commission and Financial Management Committee, county departments, and other County employees involved in areas covered by this manual. All recommended changes or corrections should be forwarded in writing to the Finance Director, Franklin County Finance Department, 401 2nd Avenue S.W., Winchester, TN 37398.

Section 1.5 Revisions: This manual is to serve as a permanent, up-to-date guide of all approved Financial Management Committee Policies and Procedures. As additions and revisions are approved by the Committee, the added sections or revised pages will be forwarded to users of the manual for updating.

Chapter 2

General Policies

Section 2.1 Financial Management Committee: The Financial Management Committee is charged with establishing policies and procedures and regulations for implementation of a sound and efficient financial system for administering the funds of the county.

Section 2.2 Finance Department Personnel: Employees performing the functions of purchasing, payroll, accounting and budgeting shall be supervised by the Director of Finance. All financial books and records, including contracts, are to be maintained under the control of the Finance Director.

Finance Department employees are responsible for purchasing, accounting, budgeting, payroll, cash management, and reporting for the County and will be held to high professional and ethical standards.

Appropriate training and staffing are necessary to provide expected levels of service to county offices and officials. The ability to provide expected and necessary information will be assessed on an annual basis to determine if the needs of the County are being met under present staffing. Changes in needs shall be addressed during the budget-planning process and incorporated into the appropriations request. Annual training will be offered to maintain and improve the skills and knowledge necessary for optimum job performance.

Section 2.3 Internal Controls & Segregation of Duties: Tennessee Code Annotated, Section 9-18-102 is the legislation relative to internal controls for local governments. Internal controls are established to safeguard Franklin County in regard to obligations and cost being lawful; funds, property & other assets being safeguarded against waste, loss, unauthorized use or misappropriation; and the maintenance of accurate and reliable financial/statistical reports. Organization charts, process spreadsheets and segregated duties forms utilized in the practice or internal controls and segregation of duties are kept on file with the finance department.

Section 2.4 Conflict of Interest: It is a breach of ethical conduct for any employee or official to participate, directly or indirectly, in a contract or procurement when he/she or any immediate family member has a financial interest in the transaction. County officials and employees shall not solicit, nor may they accept, gratuities, favors of any monetary value from contractors/vendors, potential contractors/vendors, or other parties with financial interest in any arrangement. This does not include incidentals such as pens, coffee mugs, notepads, or other similar items.

Section 2.5 Government Records: The Tennessee Code Annotated § 39-16-504 states that it is unlawful for any person knowingly:

- a) to make a false entry in, or false alteration of, a government record;
- b) to make, present or use any record, document or thing with knowledge of its falsity and with intent that it will be taken as a genuine government record; or
- c) to intentionally and unlawfully destroy, conceal, remove, or otherwise impair the verity, legibility, or availability of a government document.

Any violation of this section is a Class A misdemeanor.

Section 2.6 Records Management: The finance department follows all federal and state guidelines in regard to records management of all financial, payroll & purchasing records within the finance department. A listing of these requirements are kept on file in the finance director's office and can be found online at: <http://eli.ctas.tennessee.edu/reference/records-management>

Section 2.6.1 Public Request for Information: The finance department abides by the open records laws of the State of Tennessee. The procedures and policies and official form, in regard to Franklin County government and public information request are kept on file with the finance director.

Section 3.1 Disaster Recovery Policy: The finance department has implemented disaster recovery plan to minimize the interruptions of services for Franklin County, TN with regards to the services provided by the finance department. This plan will help minimize the economic impact to Franklin County. The procedures are kept on file with the finance director.

Chapter 3

Accounting

Section 3.1 General: Under the Act, a finance department is created to administer the finances of the county for all funds handled by the Trustee. Records are to be maintained in conformity with generally accepted principles of governmental accounting, and the rules and regulations established by the state Comptroller of the Treasury, state Commissioner of Education, and state law. TCA § 5-21-124

Section 3.2 Purpose: The objectives of accounting are to provide information for decision making concerning the use of limited resources, effective direction, and control of human and material resources, and control of and accountability for expendable financial resources. The primary considerations of the governmental environment are compliance and accountability. Therefore, accounting, reporting and auditing of the governmental unit are principally tools of compliance control and accountability demonstration.

The Governmental Accounting Standards Board (GASB) is the authoritative source for governmental accounting and is responsible for establishing accounting standards for activities and transactions of state and local governments.

Section 3.3 Audit: An annual audit is required to provide reasonable assurance that the financial statements of Franklin County present fairly the financial position, results of operation and cash flows or changes in financial position in accordance with generally accepted accounting principles. Legal compliance is considered an integral part of both managerial responsibility and accountability of the fiscal audit.

Section 3.3.1 Audit Committee: In June 2011 the Franklin County Commission created an independent audit committee for oversight of the Franklin County, Tennessee's budget, financial and fiscal controls. The finance director is responsible to work with the audit committee in request and resolution to such matters involving the finance department.

Section 3.4 Reserve Fund Balance & Spending Prioritization: In an effort to establish best practice procedures for reserves, expendable fund balances and the spending prioritization of these balances the Franklin County Commission approved in June 2011 the “Reserve Fund Policy & Spending Prioritization Policy”. The policies are kept on file for reference in the finance director’s office.

Section 3.5 Maintenance of Effort: The finance director has the overall responsibility to insure that the Franklin County Commission is meeting the required maintenance of local revenue to other funds/departments on an annual basis during the budget process. The departments that have the maintenance of effort review are the Highway Fund 131, School General Fund 141, and the Sheriff’s Department Fund 101 Categories 54110 & 54210.

The Highway maintenance of effort is checked at the end of each fiscal year by completing a “5Yr Average Highway Revenue” spreadsheet and working with the County Technical Assistance Services Agency of the State of Tennessee. The School Fund maintenance of effort is checked at the end of each fiscal year by a Tennessee Department of Education Fiscal Representative in cooperation with finance accounting personnel. There are forms and instructions to this process on the Tennessee Department of Education website as follows: <http://www.tn.gov/education/topic/finance>. All other departments are managed in the budget preparation with the elected official and the finance committee.

Chapter 4

County Personnel Policies

Section 4.1 General: The State Legislature has placed authority over personnel with various individual officeholders. Therefore, the County Commission cannot adopt personnel policies and apply them to all county employees without the agreement of the officeholders.

The County Uniform Highway Law provides that the chief administrative officer of the highway department has control of and responsibility for personnel policies for the highway department employees. TCA § 54-7-109

The Civil Service Commission establishes personnel policies for the sheriff's department. The sheriff has authority to hire and fire employees pursuant to the policies established. TCA § 8-8-401

The County Board of Education is responsible for establishing personnel policies for both certified and classified personnel and is responsible for personnel matters for the Department of Education TCA § 49-2-203, 49-2-209

State statutes give elected county officials authority over personnel matters within their offices. These officials can develop separate personnel policies for their staff. Any official who chooses to develop separate policies must include policies for leave, wage and hour, non-discrimination and sexual harassment, and drug and alcohol testing for those employees who are required by law to be tested. TCA § 5-23-104

All other county employees and employees of county officials without separate policies are governed by the policies and procedures developed by the County Mayor and the County Commission.

Section 4.2 Employee Handbooks: As part of the hiring process, employees shall be provided the appropriate personnel handbook by their department head or supervisor. Questions concerning personnel policy may be answered by the department head. Questions may also be addressed to the Finance Department, as it is responsible for payroll and benefit administration.

The Finance Department must be provided with copies of personnel handbooks and with updates and revisions as they occur. It is the responsibility of the department head and elected official to ensure the Finance Department is kept current so that it may effectively and accurately administer payroll and benefits.

Chapter 5

Payroll

Section 5.1 General: The Finance Department has the responsibility for processing payroll for the county, including County General, Highway, and Schools. An orderly process for notification of new hires, changes in pay and payroll status, leaves of absence and both voluntary and involuntary termination is essential to the payroll operation.

The supervisor is responsible for notification of changes, additions, and termination of employees. The information shall be forwarded to the appropriate department head, who is then responsible for notification to the Finance Department. It is imperative that this information is received timely.

Section 5.2 New Hires, Payroll Changes, and Terminations: Although employees of the County may work for different areas, County General, Highway, or Schools, all are employees of Franklin County. It is the responsibility of the Finance Department to ensure that the appropriate paperwork and supporting documentation are on file so that compliance with State and Federal laws is documented.

All new hires shall be directed to report to the Finance Department for processing of appropriate paperwork, including completion of forms W-4 and I-9, and enrollment in the County's insurance programs and benefits.

The Finance Department must be notified promptly by the appropriate department head of changes in pay rates, regularly scheduled hours, leaves of absence and terminations. Prompt notification is required for proper processing of payroll and record-keeping.

A copy of the current Payroll Notification Form for new hires, payroll changes, and terminations is included in the forms section of this manual. Questions concerning the form may be addressed to the Finance Director.

Section 5.3 Schedule: A schedule for payroll processing shall be developed for in-house use. This schedule shall include for each pay category (Highway, substitute teacher, etc.) and for each payroll period the following information:

- ◆ the date time sheets or time cards are due to the Finance Department
- ◆ the date payroll must be run in-house
- ◆ the date deposits are due to the banks for direct deposit
- ◆ the date deposits of Federal withholding and FICA taxes must be made
- ◆ the date deposits of voluntary deductions must be made
- ◆ the date payroll checks or automated clearing house must be run ~~and sorted~~
- ◆ the date payroll checks are available for distribution/deposit

The dates time sheets or time cards are due to the Finance Department and the date payroll checks are available for distribution shall be shared with the department heads and supervisors for planning purposes.

Section 5.4 Checks: Checks for payroll or payroll deposits for tax and voluntary deduction withholdings can be drawn under the name of the Finance Director. Upon approval of the State Audit Department, signature plates can be used. It is the practice of the finance department to issue payroll payments via direct deposit.

Section 5.5 Fair Labor Standards Act: The Fair Labor Standards Act (FLSA) governs minimum wage and overtime pay standards, record keeping requirements, and provisions regulating the employment of minors.

Non-exempt employees who work more than 40 hours during the work week must be paid the overtime rate for the excess hours. The employee, with approval of the employer, may choose compensatory (comp) time instead of receiving cash payment. Comp time accrues at the rate of one and one-half hours for each excess hour worked. Comp time cannot accrue over the maximum of 240 hours.

In order to comply with the FLSA regulations, and to prove compliance, the Finance Department must maintain certain records and information for each employee. These records and information include the employment application, date of hire, rate of pay, regularly scheduled hours of work, completed W-4 and I-9 forms, and time and attendance records for each pay period that accurately reflect the hours worked by the employee.

Section 5.6 Voluntary Deductions: The management and administration of voluntary payroll deductions is done as a courtesy. An example of a voluntary payroll deduction is a premium for insurance coverage not provided by Franklin County Government and for which the employee pays 100% of the cost. In this instance, the Finance Department withholds the amount of the insurance premium from the employee's paycheck and then writes a check to the insurance provider.

In order to keep the number of voluntary payroll deductions to a manageable level, all voluntary payroll deductions must be within the guidelines of the appropriate governing body and require approval of the Finance Director before being offered to County employees. At least 20% of the eligible employees must enroll in the program offered in order for the program to be included as a voluntary payroll deduction. If enrollment meets the 20% guideline and later drops, the program is open for reevaluation and can be discontinued. This does not mean the employee loses the coverage, simply that the employee would be responsible for remitting payment.

Teacher dues and deductions taken out on a pre-tax basis, such as tax deferred annuities and employer offered health insurance, are excluded from the 20% minimum requirement but must meet a common sense standard to justify staff time required.

Chapter 6

Cash & Debt Management

Section 6.1 General: The Finance Department shall assist the Trustee in projecting cash flow resources and uses. This information shall be available when making decisions as to the investment of idle funds. The County Commission is responsible for establishing policies and procedures for the investment of idle funds. The Trustee is given the authority to make the investments within the guidelines set by the law and the Commission's policies.

Section 6.2 Debt Management: In an effort to establish best practice methods in regard to Franklin County, Tennessee's debt management, the Franklin County Commission in June 2011 adopted a "Debt Management Policy". This aids in decision process transparency, hiring outside professionals, potential conflict of interest issues and all other requirements for new debt. The Debt Management Policy is on file with the finance office for review & use.

Section 6.2.1 Federal Tax Compliance: In order to comply with the Internal Revenue Code of 1986, Section 148, the Franklin County Commission established by resolution, "Federal Tax Compliance Policies & Procedures" in December 2011. These policies and procedures are kept on file with the finance director and are used in regard to debt issuances and federal tax compliance issues.

Chapter 7

Budgeting

Section 7.1 General: The annual budgetary process is extremely important as it is an expression of public policy and intent. The budget is a financial plan that indicates the proposed expenditures for the next year and the means of financing them. The adoption of a budget implies that decisions have been made, on the basis of a planning process, as to how each department is to reach its objectives. The accounting system assists the supervisors and administrators control the activities authorized in order that the plans can be carried out, and prepares statements that permit comparison of actual operations with the budget and evaluation of the variances.

The Board of County Commissioners adopts the budget as the annual appropriation of the County at its regularly scheduled June meeting, but not later than September 1 of each fiscal year. When approved by the County Commission, the budgetary expenditure estimates become binding appropriations that both authorize expenditures and limit the amount that can be expended for each specified purpose. In the event that a budget is not approved by the County Commission before the lapse of the current budget, the County will continue to operate on a Continuing Budget Resolution to be approved by the County Commission. This resolution shall provide for only necessary expenditures to ensure continuity of County services.

Section 7.2 Committee: The Committee shall establish and approve policies, forms and documents, procedures and regulations necessary for the preparation of the annual operating and capital improvement budgets.

Section 7.3 Budget Amendments: The budget is a plan for revenue and expenditure that is adopted in order to provide specific services and, thereby, implement the policies of the Board. It is also the legal authority to receive and expend funds. As it is a plan, it is recognized that changing conditions will require budget adjustments. The continuing process of reviewing

budgeted and actual revenues and comparing appropriations, expenditures and encumbrances, and revising the budget as needed in view of changing circumstances, is considered good financial management. These revisions to the budget will be processed in the form of a Budget Amendment in accordance with the procedures and approvals as discussed in the following sections.

Section 7.3.1 Line Item Budget Amendments – Required Approvals: With the approval of the County Mayor and the Director of Finance, amendment of line items within a department/function budget of the General Fund is authorized provided there is no net change to the total department/function budget.

With the approval of the Superintendent of Highways and Director of Finance, amendment of line items within a department/function of the Road and Bridge Fund is authorized provided there is no net change to the total department/function budget.

With the approval of the Director of Schools and the Finance Director, amendment of line items within a department/function budget of the School Fund is authorized provided there is no net change to the total department/function budget.

Section 7.3.2 Other Budget Amendments – Required Approvals: The Board of County Commissioners will be the approving authority for:

- ◆ Budget amendments that result in an increase or decrease of the total budgeted revenue or expenditure of a fund.
- ◆ Revisions to line items with a department/function change from one department/function to another within the same fund.

Proposed budget amendments shall be submitted to the Highway Commission, School Board, or the Financial Management Committee, as appropriate, for recommendation to the County Commission.

Section 7.4 Annual Budget Schedule: Sound financial planning requires that budget preparation begin in time for its adoption before the beginning of the budget period. The normal budget process starts with a required meeting of The Committee prior to the 1st of February and results in an approved tax rate and budget prior to September 1 by the Board of County Commissioners.

At the initial meeting, the required assumptions, procedures, forms calendar, etc. are determined. The Committee will approve preliminary estimates of the overall budgetary outlook and provide guidelines and direction to the various departments for use in projecting budgeted needs.

Based on this information, each department shall submit to the Finance Director a proposed budget for the succeeding fiscal year with appropriate documentation and support. The Finance Director shall meet with the department head or manager as necessary to prepare a consolidated budget.

The consolidated budget shall be presented to The Committee for review and discussion. Revisions and changes shall be communicated to the department head and manager as required. A recommended budget and tentative tax rate shall be presented to the County Commission at least ten (10) days prior to budget approval.

Chapter 8

Purchasing

Section 8.1 General: The basic responsibilities and procedures for an economical and efficient purchasing system are set forth in TCA § 5-21-118 through 5-21-129. The primary objectives of centralized purchasing are cost savings through uniform consolidated purchasing practices and verification of funds availability prior to obligation.

No contract, purchase, or obligation of Franklin County for supplies, materials, equipment, contracted services, or rentals shall be made without the prior execution of a purchase order unless the requisition is for less than \$25 or the purchase falls within the narrow definition of emergency purchase as defined in Section 8.6.

A primary objective of governmental accounting is to assist the administrator in controlling expenditures, including the prevention of over-spending. In order to maintain the necessary records, encumbrances are recorded when purchase orders are issued for goods and services.

The basic principle of an organized purchasing system is to plan the County's needs, develop minimum specifications, receive bids from the most bidders possible, and make the best use of County resources.

Section 8.2 Purchases Requiring Competitive Bids: The cost basis for requiring competitive bids is set by the State of Tennessee as follows:

Section 8.2.1 All County, Highway Departments and Boards of Education: All purchases of \$25,000 and greater require competitive bids, solicited by advertisement in a newspaper of general circulation in the county. The Franklin County Commission approved this bid threshold October 19, 2015. Public notice shall be at least ten days prior to the bid closing date.

Requisitions for items estimated to cost more than the bid threshold will not be subdivided to circumvent the requirement for competitive procurement.

Bid procedures shall include the following essential elements:

- a) Completion of Request for Bid form by requesting department
- b) Preparation of bid specifications with appropriate department
- c) Preparation of invitation for bid including clear specifications
- d) Posting the invitation to bid in a place open to the public and advertising at least once in a newspaper of county-wide circulation at least ten days prior to the bid closing date; advertising in newspaper(s) of wider circulation depending on the goods or service
- e) Provision of adequate time for submission of bids consistent with the size and type of goods or service
- f) Public opening of the bids
- g) Pending expenditure approval by the appropriate governing board or official, an award will be made by the Finance Director, Purchasing Agent and appropriate department head (County Mayor, Highway Superintendent, and Director of Schools). Awards will be made based on the bid that is most advantageous to the County, price and other factors considered
- h) Proof of liability and worker's compensation insurance must be provided to the Finance Department at any time during the bid process.
- i) Franklin County practices a Drug Free Workplace policy. Use of alcohol and/or illegal substances while performing work for Franklin County Government is strictly prohibited and will result in immediate contract termination.
- j) Franklin County reserves the right to reject any and all bids. Bid Protest instructions are in the Bid Policy & Procedures.

Detailed bidding policies and procedures are included in the Forms Section of this policy and procedure manual.

Section 8.2.2 Construction Projects exceeding \$25,000: In the case of construction projects that exceed \$25,000, it is the practice of Franklin County to contract with an engineer or architectural firm in order to comply with state & federal guidelines.

Section 8.2.3 Cost Analysis: Cost or price analysis shall be performed in connection with every procurement action in excess of \$150,000, including contract modifications.2 C.F.R. § 200.323(a). This is performed to evaluate the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements. If the finance director does not perform this duty it is generally contracted with a professional agency to perform. (i.e. Engineer/Architectural Firm)

Section 8.3 Exceptions to Bid Requirement: State law provides several exceptions to bid requirements.

Section 8.3.1 Professional Services: Contracts for legal services, auditing services by certified public accountants and similar services by professional persons or groups shall not be based on competitive bids but shall be awarded on the basis of recognized qualifications of competence and integrity. Any contract service should have a W-9 form completed prior to making payment unless services are from an incorporated entity.

Section 8.3.2 Time and Material Contracts: While Franklin County does not make a habit of utilizing “Time and Material Contracts”, it will utilize them in situations where no other contract can be obtained. These contracts and the activity of the project is closely managed to insure the most economical expense to Franklin County.

Section 8.3.3 Tennessee State Contract Pricing: Purchases through state contracts and price agreements meet the legal requirements for formal competitive bids. The County may purchase materials, supplies, commodities, and equipment from any federal, state, or local governmental unit or agency, without conforming to competitive bidding requirements.

Section 8.3.4 Perishable Goods and Commodities: Perishable goods are exempt from competitive bidding requirements when purchases are made in the open market. This exemption is not designed to discourage competitive bidding.

Section 8.3.5 Use of Internet Technology: The County may, by Resolution passed in January, 2005, utilize internet technology to purchase materials, supplies, commodities and equipment from any federal, state or local governmental unit or agency whose product is listed through GovDeals.com without conforming to competitive bidding requirements. Each Department of the County shall first obtain a purchase order from the Finance Department with the amount to be bid on each item.

Section 8.3.6 Cooperative Purchasing: All departments of Franklin County Government may engage in cooperative purchasing when goods and services are available at a cost previously negotiated by the State of Tennessee or any local government entity within the state.

Section 8.3.7 Intergovernmental Agreements: Franklin County in its effort to safeguard unnecessary cost advocates intergovernmental agreements to meet the county's need when possible.

Section 8.3.8 Avoidance of Unnecessary or Duplicated Items: Franklin County in an effort to maximize assets and resources advocates' cooperation within the umbrella of Franklin County Government when identifying resources available in program operations. This includes and is not limited too; Franklin County Schools, Highway, Solid Waste, and other General Departments. Department Heads work together in regard to this issue. Federal Excess and Surplus Property are included in this process.

Section 8.3.9 Credit & Purchasing Card Purchases: The Franklin County Commission in November 2000, approved a Credit Card Policy that outlines the approved users and use of credit cards for Franklin County. This policy is kept on file with the finance director. The county has credit cards for the County Sheriff, County Mayor, and School Director. The county also has purchasing card accounts that are

handled in the same matter as the credit card policy allows. The School Board keeps on file the School Director and Assistant School Director cards for School Board use. The Sheriff's Department has cards on file for their use at the Sheriff's Department. The County Mayor and Industrial Development Board Assistant keep cards on their persons for use in county business only. The Finance Director keeps all other purchasing cards for her, the Deputy Finance Director, Highway Superintendent, Consolidated Communications Director & Purchasing Specialist. These cards are signed out as needed for official county use upon receiving the required paperwork for procurement. Finance accounts payable personnel review the monthly statements and obtain the necessary backup documentation from all county employees that have utilized the credit or purchasing cards. If an unordinary purchase has been made by credit card it is reported to the finance director for review and resolution. Protest of charges and refunds are maintained by the accounts payable personnel in cooperation with the card end user to ensure Franklin County is not over charged for goods and services.

Section 8.4 Purchases Between \$500 and the Required Minimum for Bid: All purchases of at least \$500 but less than the minimum required by law to be bid may be made in the open market without advertised or public notice.

Requisitions for items estimated to cost more than the minimum for bid requirement will not be subdivided to circumvent the requirement for competitive procurement.

When initiating purchases between \$500 and the bid threshold, a minimum of three price quotes must be documented and attached to the original requisition. This information can be obtained by telephone, soliciting informal quotes, by consulting catalogs, or other methods.

Section 8.5 Requisitions and Purchase Orders: No purchase shall be made until a requisition has been received in the Office of Finance, properly approved by the appropriate department head for all General Fund purchases, the Superintendent of Highways for Road and Bridge Fund purchases, and the Director of Schools for the School Department. The Director of Finance or appointee will verify the availability of funds. Purchase orders will not be issued without the proper approvals and without verification of available funds.

It shall be the duty of each office, department, or agency to anticipate needs for equipment, materials, supplies, contracted services or other needs and place requisitions with advance time for procurement under an orderly purchasing procedure.

Section 8.5.1 Blanket Requisitions: Departments frequently have a need for recurring goods or services. Blanket requisitions may be issued for such needs. This assures continuity of the goods and services and also reduces paperwork.

Generally, the need for blanket requisitions is determined at the beginning of the fiscal year. The department head and Finance Director or appointee will reach an agreement on the blanket requisitions, vendors and the monthly amount of the charges. Once approved, monthly purchase orders will be issued for the blanket requisitions. At the end of each month, that month's purchase order will be closed out and a new purchase order issued.

In no case may charges order exceed that approved for the monthly blanket requisition. The department head or manager is responsible for tracking the charges. He/she is also responsible for anticipating departmental needs and for issuing a separate requisition for those goods and services that exceed the approved blanket requisition.

Section 8.5.2 Departmental Requisitions of Less Than \$500: Single purchases of items on a departmental requisition totaling less than \$500 may be purchased without comparative prices. This does not mean that no consideration of price is necessary, nor should one vendor be favored over another where quality, price, and service are comparable.

Section 8.6 Emergency Purchases: Emergency purchases are those required under uncontrollable or unforeseeable circumstances where any delay would endanger the health or safety of Franklin County residents or cause additional and extensive damage to County property. Emergencies shall not include conditions arising from neglect or indifference in anticipating normal needs.

Emergency purchases may be made by any office, department, or agency in the open market without obtaining a purchase order. Every attempt must be made to obtain competitive bids for the emergency purchase. Informal bids based upon telephone calls are sufficient, but must be documented. Such purchase shall, whenever possible, be made with the concurrence of the Finance Department.

A written report of such emergency purchase shall be made to the Office of the Director of Finance before the close of business the next working day following the date of purchase. A copy of the emergency purchase form is included in the forms section of this manual.

Section 8.7 Obligations that Continue Beyond Current Fiscal Year: Obligations made on behalf of Franklin County must be paid from current year financial resources. Any obligation for goods or services that extends into the next fiscal year and that requires funding from future financial resources must be approved prior to commitment by the County Commission.

Section 8.7.1 Lease & Contract Procedures: All Franklin County Departments seeking to enter into a contract or lease agreement that spans more than one calendar or fiscal year must first have approval from the Franklin County Commission. Unexecuted lease or contract agreements shall be submitted to the Finance Director for review with the county attorney if necessary. The draft agreement then goes to the finance committee for approval and recommendation to the county commission. Upon finance committee approval the draft document shall be sent to the county commission with a resolution approving the agreement. When the county commission approves the document the finance director is then approved to sign on behalf of Franklin County, Tennessee.

If the agreement incorporates debt on behalf of Franklin County, the certified resolution must be sent to the Tennessee State Comptroller, Division of State, and Local Finance for prior approval before execution of the document. All such documents are kept on file with the Finance Director.

Section 8.8 Purchasing Calendar: In order to receive volume discounts and to minimize delivery and storage problems, the Finance Director or appointee will consult with supervisors and department heads to project purchasing needs. From this information, a purchasing calendar will be developed to coordinate the bidding and purchasing cycle on an annual basis.

Section 8.9 Procedures: The basic purchasing procedures are described in the following paragraphs. A copy of the requisition form and notification of receipt of goods or services form can be found in the forms section of this manual.

Section 8.9.1 County General: All requisitions must be approved by the department head or appointee. The requisition shall be completed by the requesting party and sent to the Finance Department for verification of funds prior to a purchase order being issued. The purchase order, together with the requisition, will then be given to the County Mayor for approval. Once approved by the County Mayor, the purchase order is returned to the Finance Department for distribution and processing.

Section 8.9.2 Schools: All requisitions must be approved by the Director of Schools. The requisition shall be completed by the requesting party. If originated at the school level, the requisition must be approved by the principal before being forwarded to the Director of Schools or Assistant Director of Schools for review and approval. Once approved by the Director of Schools or Assistant Director of Schools, the requisition is sent to the Finance Department for verification of funds prior to a purchase order being processed.

Section 8.9.3 Highways: All requisitions must be approved by the Superintendent of Highways. The requisition shall be completed by the requesting party and sent to the Superintendent of Highways for approval. Once approved by the Superintendent of Highways, the requisition is sent to the Finance Department for verification of funds prior to a purchase order being processed.

The requisition document will be available as an e-mail attachment. With the written approval of the County Mayor, Director of Schools or Superintendent of Highways, e-mailed requisitions with electronic signature can be used. Faxed requisitions are also acceptable.

Purchase orders shall be signed by the Finance Director after receiving the requisition with the approval of either the County Mayor, the Director of Schools or Superintendent of Highways and verification of funds. A copy of the signed purchase order and requisition shall be sent to the department of the originating party. Once the goods or services are received, notification of receipt of the goods or services must be sent to the Finance Department before payment to the vendor can be made.

Chapter 9

Grants

Section 9.1 General: In order to comply with Federal, State, and Other Source Funded Grants Franklin County has adopted Grant Policies and Procedures that meet the Uniform Grants Guidance for all Federal Funds in January 2016. This will insure that all grant funds received are sought, received, and managed in accordance of the guidelines set down by the awarding agency.

Section 9.1.1 Pre-Application Process: Anyone applying for grants through Franklin County, Tennessee is obliged to fill out a pre-application form notifying the finance committee and county commission of the grant application and information regarding possible future obligations of Franklin County. See the Pre-Application Form in the “Forms” section of this manual.

Section 9.2 Grant Management: The Department Head or the Department Head Designee of the local agency applying for any grant shall be responsible for oversight of the grant being applied for. It shall be their responsibility to designate the grant program manager and a fiscal grant manager. These parties working together will insure that Franklin County stays within all of the grant requirements, safeguarding the assets of Franklin County and the program.

Section 9.2.1 Allowable Cost: The Grant Program Manager is responsible for determining if a cost is allowable or not utilizing the awarding agency’s grant contract and supplemental information to determine so. When determining if a cost is allowable, the most economical policy must be utilized whether State, Federal or Local Policy.

Section 9.2.2 Extension Request: It is the responsibility of the Grant Program Manager to ascertain if a grant extension will be needed for the grant in question and see that it is processed in a timely matter. The Grant Program Manager will work with the Fiscal Grant Manager to determine the need and budget timeline.

Section 9.2.3 Indirect Cost: Indirect cost are those incurred for a common or joint purpose benefiting more than one cost objective and not readily assigned to the cost objectives specifically benefited in the grant. As a rule the Franklin County Commission condones the use of indirect cost for all grants possible, unless the indirect cost would result in a negative effect on the grant program.

Grant Program Managers work with the Fiscal Program Managers in assessing this cost utilizing the state and federal guidelines. See the State of Tennessee guidance at the following link:

http://www.tn.gov/assets/entities/education/attachments/loc_fin_indirect_cost_manual.pdf

Section 9.3 Federal Program Fiscal Management: The Grant Program Manager shall manage all aspects of the grant program in regard to the operations of the grant. The Fiscal Program Manager is responsible for the financial aspect of the grant management, reporting expenditures & claiming grant funds. Both managers assist local, state, and federal program managers as necessary.

Section 9.3.1 Identification, Accounting, and Financial Reporting of Grant Funds: Grant Awards are identified in the budget utilizing the State of Tennessee “Uniform Chart of Accounts” and by created cost centers and sub-objects with descriptions that are identification triggers in the accounting records of Franklin County. Reports are processed yearly as federal requirements identifying the funds awarded, received, and expended. This report is included in the Certified Annual Financial Report of Franklin County, TN. Grant files are also kept on file with documents regarding every activity of a grant award.

Chapter 10

Inventory & Fixed Assets

Section 10.1 General: Acquisition of fixed assets is an expenditure of governmental fund resources. The assets are capitalized in the General Fixed Assets Account Group. This account group is the basis for providing accountability and control. General fixed assets are classified as land, buildings and building improvements, infrastructure, machinery and equipment, and construction in progress. In order to record and report the manner in which fixed assets are acquired, it is necessary to group fixed assets according to the source of financing. General fixed assets shall be recorded at cost, or if cost is not practicably determinable, at estimated cost.

Section 10.2 Records: In order to track and maintain control of County assets, accurate records are imperative. Assets purchased that meet the capitalization and accountability policies shall be tagged and recorded. Transfers, sales, or disposals of tagged assets must be communicated to the Finance Department for proper asset accounting.

Section 10.3 Capitalization Policy: It is the policy of Franklin County to capitalize assets that meet any of the following criteria:

- ◆ Assets with an original cost of \$5,000 or more
- ◆ Assets with title

Useful life estimates shall be as determined by Internal Revenue Service guidelines and other authoritative sources. Residual Values shall be given for all assets depreciated. Residual value for buildings shall be 40%, all other items shall be 10%.

Section 10.4 Accountability Policy: Department heads are required to maintain annual June 30 inventory records of assets with a value of \$100 and greater. These inventory records must be Assets with an original cost of \$2,000 and greater shall be included in the County's insurance schedule listing for accountability purposes. Inventory list shall be reviewed with departments and discrepancies shall be investigated and appropriate actions taken.

Section 10.5 Sale of Surplus Equipment: Equipment and materials that are no longer used in County operations shall be sold in open auction to the highest bidder by the Finance Department or the Finance Director Designee. The Finance Director or appointee shall identify and organize surplus items until such auction is held. Internet technology may be utilized, per Resolution of the County Commission in January, 2005, by listing surplus items on Gov.Deals.com.

Chapter 11

Risk Management

Section 11.1 General: Franklin County Government recognizes its obligation to its employees to provide a safe place to work and to its constituents to minimize danger to its citizens and exposure to loss of assets and has developed a plan to address these concerns.

Section 11.2 Employee Safety: Employee safety is best addressed by education and training which helps to raise awareness and to reduce personal injuries, interruption of job progress, damage to equipment, loss of materials, extra job costs, and increased insurance costs. County employees also have the responsibility of using due care and precaution in the performance of their work.

County personnel must incorporate safety and loss prevention in their daily activities. Supervisors must ensure that each staff member understands his/her particular job, as well as the possible hazards and safety issues.

Education and training classes on safety and risk management will be provided periodically to county employees. Department managers are encouraged to develop criteria and subject matter to address individual office needs. These classes will be adapted to the unique needs of the individual departments and will be developed in conjunction with the County Safety Director.

Section 11.3 Loss of Assets: Loss of assets may result from pilfering, embezzlement and theft, fire, accidental breakage or destruction, and carelessness. The Finance Department shall be notified as soon as any loss is identified for appropriate action. Appropriate action may include notification to an insurance carrier, filing of a police report, amendment of the fixed assets listing, etc.

Section 11.3.1 Backup of Financial Data: Backup of the financial records of Franklin County shall be done daily. Friday backups shall be maintained for one (1) weeks and monthly backups for twelve (1) week. Annual tape backups shall be done prior to close and after closing entries are posted. For security and safety reasons, backup tapes shall be stored at an off-site location.

Section 11.3.2 Record Keeping: Franklin County is required by State law to maintain specific books and records. Records maintenance shall follow the requirements of State law.

Section 11.3.3 Electronic Data Processing Policy: In effort to safeguard Franklin County Property utilized by the Finance Department an “Electronic Data Processing Policy” has been approved for the method of ensuring Franklin County’s finance property in electronic form is kept secure and used in the appropriate manner. End users sign a certification verifying they understand and will follow the policy. A current copy of this policy is kept on file with the Finance Director.

Section 11.4 Accident, Injury, and Property Damage Reporting Procedures: Timely and accurate accident and loss reporting is a requirement of proper record keeping. It is the responsibility of each employee and supervisor to report all injuries, accidents, damages and other losses within 24 hours. For risk management and safety reasons all accidents and losses must be reported even if damage or loss is minimal.

Reportable losses fall into one of the following categories:

- ◆ Injury to an employee while on the job
- ◆ Losses caused to and by Franklin County automobiles, trucks, buses, and heavy equipment
- ◆ Property damage or bodily injury loss to all persons other than county employees
- ◆ Damage and loss to county buildings, contents and other property

Reportable losses will be reviewed to assess what could have been done to prevent the loss and to determine if processes need clarification or amendment.

Section 11.5 Legal Actions: Increasingly, lawsuits and other claims are filed against local governments. Such claims include, but are not limited to, violation of employment laws, contractual actions, actions of government personnel, and claims relating to personal injury and property damage. The County Mayor, Director of Schools, Superintendent of Highways, and the County Attorney shall keep the Finance Director apprised of all pending lawsuits, settlements, dismissals, judgments, appeals, et al.

Claims against a government are contingencies and must be recognized in the financial statements if it is probable that the court case will be settled or adjudicated on behalf of the claimant and if the amount of the loss can be reasonably estimated. If the outcome is uncertain or if the amount of the loss cannot be estimated, the contingency is disclosed in the notes to the financial statements.

Section 11.6 Annual Review: An annual review shall be made of the County's insurance policies by the Finance Director to determine if coverage is adequate. Recommendations on improvements to training, protection, and safety shall be forwarded as appropriate.

Chapter 12

Travel

Section 12.1 General: It is the policy of Franklin County Government to reimburse its elected officials, board members, appointed officials and employees for ordinary, necessary, and reasonable business expenses incurred in the conduct of official business. Authorized travel shall be consistent with budgets provided for such purpose and all expenses incurred under this policy must be charged to a travel expense budget line item.

Travel funds are an important public resource. It is assumed and expected that expenses incurred under this policy will be appropriate to the circumstances and consistent with the best interests of the County.

Section 12.2 Persons Eligible for Travel Expense Reimbursement: Within budgetary constraints, the following persons are eligible for travel expense reimbursement in conformance with this chapter and are likewise responsible for compliance with the terms of this chapter.

- County officials and employees
- School board members and employees
- Highway department officials and employees
- Members of boards or uncompensated volunteers participating in county business if authorized by the enabling legislation or appointing authority

Section 12.3 Authorization for Travel: Authorization to travel and for reimbursement of travel expenses shall be obtained prior to commencement of the travel activity. Even if the County will not be funding the travel expense, authorization is required if the person is to maintain official status during travel.

All travel requires prior approval. Travel for highway department employees requires approval of the Highway Superintendent. Travel for board of education employees requires the approval of the Director of Schools. County employees must receive authorization from the appropriate elected or appointed official or department head.

County Commissioners, School Board Members, and Highway Commissioners travel and attendance is authorized for in-state workshops, quarterly and annual meetings, and other educational meetings sponsored by state-sponsored organizations including, but not limited to: CTAS, COAT, TCSA, TASBO, TGFOA, TSBA, and TCHOA. *All out of state travel for elected and appointed officials and boards requires the approval of the Financial Management Committee prior to the travel activity.*

Eligible Expenditures: Generally, eligible expenditures are those actual costs incurred by an employee or county official as a result of performing county business or for professional development opportunities.

Section 12.3.1 Conference or Seminar Registration: Actual cost of registration will be paid. Registration should be submitted for payment in advance of the travel, with appropriate documentation of the nature of the seminar and with appropriate departmental approvals.

Section 12.3.2 Transportation: Employees and county officials using a personally owned automobile while on county business will be reimbursed at the rate established by the State of Tennessee in its travel policy, which rate shall change as amended by the State. The current rate for mileage reimbursement is 47 cents (47¢) per mile. *When possible, shared transportation is expected.*

Mileage *to and from* the conference or meeting place will be reimbursed based on actual miles when the most direct route is taken. If an indirect route is taken for personal reasons, all extra costs of such travel are not reimbursable. If actual mileage is not known, or if there is a discrepancy in mileage reimbursement requests, the mileage will be determined from the internet using Mapquest.

Use of a county-owned vehicle must be indicated on the reimbursement form. When travel is made in a county-owned vehicle, reimbursement will be for emergency repair and gasoline purchases only. All such reimbursement requests must be accompanied by a receipt for the purchase.

It is expected that out-of-state travel will be minimal. Where out-of-state travel is deemed appropriate and travel is by airline, the employee must document and use the least-expensive coach alternative. Receipts for taxis and/or rental cars are necessary for reimbursement.

Travelers are expected to rent compact or mid-sized cars. Additional charges for full-sized or luxury vehicles will be at the traveler's expense. The purchase of collision or damage liability insurance on rental vehicles is prohibited since employees are already covered under the liability insurance carried by the County.

Section 12.3.3 Lodging: Employees and county officials attending meetings or conferences may stay in the hosting hotel, but are encouraged to price-shop other nearby hotels for lower rates. Double occupancy is encouraged, where appropriate. Employees and officials will be reimbursed for the conference room rate, or actual room charges, whichever is less.

The Finance Department will furnish a tax-exempt form for the official or employee to give to the hotel upon check-in. Franklin County does not pay in-state sales tax. A separate check will be issued to the hotel, based on the rates and appropriate hotel/motel tax rates according to the hotel confirmation. This check can be sent to the hotel in advance of the stay or taken by the official or employee to be presented at check-in along with the tax exemption form.

Section 12.3.4 Meal Costs: Franklin County uses the per diem rates of the general reimbursement schedule as established by the State of Tennessee in its travel policy, which rate shall change as amended by the State. No meal costs are reimbursed where overnight travel is not necessary and a maximum of $\frac{3}{4}$ of the per diem is reimbursed on travel days that involve overnight stay.

The per diem reimbursement will be adjusted for meals furnished or included as a part of the meeting or conference. It is expected that meals included in a registration fee will be used. Special dietary requests can usually be made ahead of time so that an

individual's needs are addressed. However, other circumstances may preclude use of such prepaid meals. In such cases, the meals will be reimbursed at the usual per diem rate provided that appropriate documentation is included with the reimbursement form.

A copy of the pertinent section of the Travel Policy of the State of Tennessee is included as follows and will be updated as changed as approved by the finance committee on March 3, 2015:

Per Diem Rates for Meals and Incidentals

The per diem rates for meals and incidentals are established on the Reimbursement Rate Schedule. The M & I rates for out-of-state travel are the same as those for federal employees, and are available on the General Services Administration's web site. As with lodging, there is a standard rate for the continental United States (CONUS), and a list of exceptions.

Reimbursement for meals and incidentals for the day of departure shall be three-fourths of the appropriate M & I rate (either the in-state rate or CONUS rate for out-of-state travel) at the rate prescribed for the lodging location. Reimbursement for M & I for the day of return shall be three-fourths of the M & I rate applicable to the preceding calendar day. To assist in this calculation, the following table lists partial per diem rates for meals and incidentals for in-state and out-of-state travel.

**Per Diem Rates
Three Fourths Calculations**

\$	51	\$38.25
	54	40.50
	59	44.25
	64	48.00
	69	51.75
	74	55.50

Reimbursement for a single meal (or meals) for employees on one-day travel status with no overnight stay is not permitted. While on travel status if a single full meal is provided, as a part of a state-sponsored training session or conference, the employee shall deduct the cost of those meals from the per diem for that day, using the schedule provided below. This also applies to the day of departure and the day of return. In those instances where all meals are provided, only the \$2.00 incidental rate **shall** be claimed.

In-State Meals & Incidentals – Allocated By Meal

Per Diem	\$51	\$54	\$59	\$64	\$69	\$74
Breakfast	11	12	13	15	16	17
Lunch	12	13	15	16	17	18
Dinner	23	24	26	28	31	34
Incidentals	5	5	5	5	5	5

Level I Counties and Cities
Sevier & Blount (Gatlinburg)

Maximum M&I
\$51.00

Level II Counties
Davidson County (Nashville),
Shelby (Memphis), Knox (Knoxville),
Williamson (Brentwood & Franklin)

Maximum M&I
\$59.00

Level III Counties
Hamilton (Chattanooga)

Maximum M&I
\$64.00

All counties not listed above

\$51.00

**Out-of-State Meals & Incidentals FY 2016 – Allocated By Meal
Reimbursement Rate as per CONUS on GSA**

Per Diem	\$51	\$54	\$59	\$64	\$69	\$74
Breakfast	11	12	13	15	16	17
Lunch	12	13	15	16	17	18
Dinner	23	24	26	28	31	34
Incidentals	5	5	5	5	5	5

Section 12.3.5 Miscellaneous: Franklin County will reimburse the cost of fees charged for **self-parking** incurred while traveling for business purposes, with the appropriate receipts attached. The maximum reimbursed for parking without a receipt is \$8.00. **Supervisors have the authority to approve valet parking for safety issues and will reimburse by receipt.**

Section 12.4 Ineligible Expenditures: Certain expenditures incurred while traveling are not reimbursable and include, but are not limited, to the following examples:

Section 12.4.1 Parking Tickets and Other Fines: Franklin County will not reimburse any official or employee for parking tickets, speeding tickets, or other moving violation charges. This applies to all forms of travel, including county-owned, personal, and rental vehicles.

Section 12.4.2 Personal Charges: Franklin County will not reimburse any official or employee for movies charged to one's hotel room, valet or laundry services, toiletry items, or other personal services or charges.

Section 12.4.3 Travel Costs of Spouse or Traveling Companion(s): Franklin County will not reimburse any official or employee for any part of travel costs incurred for spouse or other traveling companions. This includes, but is not limited to, cost difference between single and double occupancy room rates, airfare, meals, etc. Documentation of single room occupancy rate must be submitted so that correct reimbursable costs can be easily determined.

Section 12.4.4 Cost of Room or Airfare Upgrades: Franklin County will reimburse for standard room rates or coach airfare. Upgrades for the convenience of the traveler shall be at the traveler's expense. Documentation of standard room rates or coach fare must be provided so that the cost of upgrade is easily determined. Failure to document the cost of an upgrade may result in the entire expense deemed ineligible for reimbursement.

Section 12.4.5 State of Tennessee Sales Tax: Franklin County will not reimburse sales tax charges as the result of the failure to plan ahead or follow usual purchasing policies. This includes hotel and other travel expenditures charged to one's personal credit card.

Section 12.4.6 Travel Costs Incurred as Representative of another Agency: When travel costs are incurred while acting as a representative of another agency, those costs must first be submitted to that agency for reimbursement. Franklin County will then reimburse any unpaid expenditures under its normal practices. Documentation of the payment made by the primary agency or of denial of payment must be included with the travel claim reimbursement request.

Section 12.5 In-house Training and Staff Development: Expenditures for consultants and other in-house training costs shall be charged to the appropriate staff development expenditure line, unless prohibited by funding source, such as state or federal grants. A copy of the agreement or contract with the consultant must be submitted with the initial requisition. If the consultant fee is \$600 or more, a completed W-9 form must be submitted to the Finance Department before payment can be issued.

Section 12.6 In Case of Accident Incurred While on Official Travel: If the traveler is involved in an automobile accident while on official business, the following procedures are to be followed.

Section 12.6.1 Accidents Involving a Personal Vehicle: Notify first the personal insurance company and secondarily the Human Resources Specialist at the Franklin County Finance Department.

Section 12.6.2 Accidents Involving a Rental Vehicle: Complete all forms required by the rental agency and bring a copy of the forms to the Human Resources Specialist at the Franklin County Finance Department.

Section 12.6.3 Accidents Involving a County-Owned Vehicle: Notify the Human Resources Specialist at the Franklin County Finance Department.

Section 12.6.4 In All Cases: In all cases, the accident must be reported immediately by the employee. A copy of the employee's report to his/her insurance company or report to the rental agency, and the police accident report must be submitted to the Human Resources Specialist at the Franklin County Finance Department. The employee will be given instructions for procedures for drug testing. Refusal to comply or unreasonable delay in complying with the substance abuse program of Franklin County shall result in administrative action up to and including termination of employment. (Refer to the Franklin County Employee Handbook for further explanation.)

Section 12.7 Travel in County-Owned Vehicles: The following regulations apply to those employees who utilize a county-owned vehicle in the course of their jobs, whether the vehicles are left on county property at the end of the workday or driven home.

Section 12.7.1 Authorized Driver: Authorized drivers must be current employees, be 18 years of age or older, have an acceptable driving history, and demonstrate safe driving behavior. Drivers must hold a valid Tennessee drivers license with appropriate endorsements. Drivers must also have on file at the Finance Department a current MVR which is updated annually. This is a requirement of the insurance company which insures all county vehicles.

Only the employee to whom the automobile is assigned may operate the vehicle. No other persons are permitted to operate the vehicle except in emergency.

The authorized driver must agree to safely operate the vehicle, obey all traffic laws, wear safety belts, and require all other passengers to wear safety belts. Any driving infraction, violation, fine, or accident must be reported to the Human Resources Specialist at the Franklin County Finance Department. If involved in an accident, the employee will be given instructions for drug testing procedures. In the case of injury, the employee should seek appropriate medical attention at the closest medical facility.

Additional information or claim forms are available in the Risk Management Manual distributed to all County Supervisors.

Section 12.7.2 Prohibited Use: At no time is the vehicle to be operated if the driver has consumed any amount of alcoholic beverage or consumed any prescription, over the counter or illegal drug or substance that may impair driving performance. At no time shall the driver operate a county-owned vehicle when intoxicated or under the influence of any prescription, over the counter or illegal drug or substance.

No county-owned vehicle can be used by any employee for personal reasons. The only exception will be for employees working in the field who stop for meals during the course of the day.

Business passengers only will be allowed in county-owned vehicles, except in extreme emergency situations.

Failure to adhere to the above section will result in disciplinary action, up to and including termination of employment.

Section 12.8 Reimbursement and Reporting Procedures: Timely and accurate reporting is a requirement of proper record keeping. It is the responsibility of each employee and county official to file all requests for travel reimbursement in a timely manner.

Chapter 13

Forms

Section 11.1 General: The following forms are intended for use as samples and examples of procedures. Additional examples may be provided from time to time as necessary.

Section 11.2 Listing of Forms: The following samples and examples are provided for your information and use as needed.

ACCOUNTING FORMS

- a) Sample form for Inter-Category Amendment Request

PAYROLL FORMS

- b) County and Solid Waste Bi-Weekly Time Sheet
- c) Sample form for Employee Job Description
- d) Sample form for Payroll Change Notice
- e) Payroll Segregated Duties Form

PURCHASING FORMS

- f) W-9 Request for Contracted Tax Payer Identification Number
- g) Requisition Form - All Departments
- h) Sole Source Justification Form
- i) Emergency Purchase Justification
- j) Request for Bids
- k) Conflict of Interest Form
- l) Sample of vendor letter when no purchase order has been assigned
- m) Sample of letter to department heads when no purchase order has been assigned
- n) Vendor Application
- o) Accounts Payable Segregated Duties Form

GRANT FORMS

- p) Grant Pre-Application Form

INVENTORY & FIXED ASSETS FORMS

- q) Sample form for Department Inventory

RISK MANAGEMENT FORMS

- r) Electronic Data Processing User Form

TRAVEL FORMS

- s) Daily Travel Log Form
- t) Event Travel Form
- u) Travel Expense Form - School

Chapter 14
Policy and Procedure List

GENERAL

- a) Internal Control Policy
- b) Request for Public Information Policy
- c) Records Management Policy
- d) Segregated Duties Policy
- e) Organizational Charts
- f) Electronic Data Processing Policy
- g) Disaster Recovery Plan

ACCOUNTING

- h) Reserve Fund Policy
- i) Spending Prioritization Policy
- j) Audit Committee Policy

CASH & DEBT MANAGEMENT

- k) Debt Management Policy
- l) Federal Tax Compliance Policy & Procedures

BUDGETING

- m) Budget Calendar – Sample

PURCHASING

- n) Credit Card Policy
- o) Lease & Contract Procedures
- p) Detailed Bid Policy and Procedure
- q) “Code of Ethics” Policy (Conflict of Interest)

GRANTS

- r) Grant Procedures
- s) Federal Programs Fiscal Management Policy
- t) Maintenance of Effort
- u) Indirect Cost

INVENTORY & FIXED ASSETS

- v) Fixed Assets Policy

Franklin County Finance Department
Federal Programs Fiscal Management Policy
Original October 27, 2011 - Revised January 18, 2016

Franklin County, TN operates under the Financial Act of 1981, which is a consolidated government. The Franklin County Finance Director or a designee of the Director is the fiscal manager of the federal programs for the Franklin County Board of Education and all other departments awarded federal grant funds. This includes the following:

- Processing Fund Transfers from School General Fund to Federal Projects Fund for Cash Flow by Resolution at Beginning/End Fiscal Years
- *Budgeting approved allocated funds by Resolution*
- Issuing purchase orders
- Issuing checks for payments
- Bidding Process for Necessary Items
- *Running Financial Reports for Board of Education Federal Program Managers*
- Process Advance Payroll Claims for the school year on ePlan monthly
- Reporting/Uploading Expenditures on eReporting at least on a Quarterly basis
- Processing Revenue Claims on ePlan for previous federal expenditures
- *Prepare Completion Reports as needed*
- *Assist local/state/federal - Federal Program Managers as needed*

(Items not *italicized* are covered in the Finance Policies and Procedures Manual. This guidance is mainly for fiscal program management. Items underline directly relate to eReporting.) <https://www.k-12.state.tn.us/ereporting/>

The Board of Education of Franklin County, Tennessee is awarded on an annual basis federal program funds that are disbursed through the State of Tennessee, Department of Education. These funds are received on a reimbursement basis only. The following procedures are the Franklin County Finance Department's policy for Managing Disbursements, Reporting Expenditures and Claiming Revenues utilizing the State of Tennessee, Department of Education's online website program titled ePlan: <https://eplan.tn.gov/default.aspx?ccipSessionKey=635827876967171366>

Fund Transfers for Cash:

The Franklin County Finance Department Accounting Managers for the School General Fund and Federal Programs Fund are tasked with preparing the annual Revenue Anticipation Note resolution & documents that provide for the transfer of funds from the School General Fund to the School Federal Programs Fund at the beginning of the fiscal year on July 1 in the customary amount of One Hundred Thousand Dollars (\$100,000). These resolutions are sent to the Board of Education for approval in February. Then to the Finance Committee and County Legislative Body in March for approval. When commission approve the certified documents are sent to the State of Tennessee Comptroller – Division of State & Local Finance for approval before action can be taken.

A transfer is then made from the school general fund into the school federal programs fund for the purpose of cash flow utilization. This keeps the federal programs fund from incurring a negative fund balance while awaiting revenue claims. At the end of the fiscal year not later than June 30 the funds are transferred back to the school general fund. All state & federal guidelines are followed in this process.

Budgeting Approved Allocations:

The Finance Department fiscal federal programs manager works with the Board of Education programs manager with state guidance and utilizing the ePlan website determine the final approved allocations for the federal programs. The budgets are then processed in the finance department software. Preliminary expenditures/revenue limits are monitored by the fiscal federal programs manager to assure that all state and federal regulations are followed.

Financial Reports:

The Finance Department fiscal federal programs manager as assistants to the Board of Education federal program managers monitor fiscal reports and print monthly for the board managers, the necessary reports for their needs. Such reports are printed monthly with a target date of the 5th of each month, and more often if needed. Specific reports are printed as needed when requested.

Processing Advance Payroll Claims in FACTS:

In late July of each year, the fiscal federal programs manager within the finance department will estimate the payroll and benefits amount needed for each program. The date the funds will be utilized is taken into consideration. The advance payroll claims are then set up on the ePlan website on a monthly basis.

Reporting Expenditures:

Expenditures for all federal programs of the Franklin County Board of Education are to be reported on eReporting no later than the state guidelines as listed below:

Q1 – January – March – Due by April 15

Q2 – April – June – Due by July 15

Q3 – July – September – Due by October 15

Q4 – October – December – Due January 15

The above listed dates are the latest the expenditures can be reported. It is the finance director's or the finance director designee's objective to report these expenditures on a monthly basis. The goal is to post the expenditures by the 5th of the following month, in order to keep ePlan and eReporting as accurate as possible for all users. This is also due to the fact that federal claims are made on a reimbursement basis.

Exceptions, at the end of the fiscal year, include trying to clean up the fiscal programs as much as possible by May 1st, expending all funds possible so expenditures can be reported and claimed by June 30.

Processing Claims:

The revenues for advance payrolls and benefits are submitted & received monthly upon approval by the state. Other expenditures and federal programs that do not have payroll expenditures (i.e. Carl Perkins) are made at least on a Quarterly basis in ePlan as follows:

Q1 – January – March – Due by April 15

Q2 – April – June – Due by July 15

Q3 – July – September – Due by October 15

Q4 – October – December – Due January 15

Again, the above listed dates are the latest the revenues should be reported. It is the finance director's or finance director's designee's objective to report these revenues on a monthly basis. The goal is to claim the revenues by the 5th of the following month, in order to keep ePlan & eReporting as accurate as possible for all users, and to keep the federal programs fund with a healthy fund balance.

Exceptions might include large individual expenditures that would need an immediate revenue claim based on that immediate expenditure. Also, at the end of the fiscal year include trying to clean up the fiscal programs as much as possible by May 1st, expending all funds possible so expenditures can be reported and claimed and received by June 30 from the state.

eReporting:

Expenditures for all federal programs of the Franklin County Board of Education are to be reported in eReporting no later than the state guidelines as listed below:

Q1 – January – March – Due by April 15

Q2 – April – June – Due on AFR year end

Q3 – July – September – Due by October 15

Q4 – October – December – Due January 15

The above listed dates are the latest the expenditures can be uploaded and certified. It is the deputy finance director's objective to report these expenditures on a quarterly basis as quickly as possible after the end of the month due to the fact that a certification by the Director of Schools must follow.

Local Federal Programs Fiscal Management:

The Franklin County Finance Director, Deputy Director and other staff as appointed including but not limited to purchasing and payroll personnel are here to assist all Franklin County Board of Education Federal Program Management & other staff with issues that may develop involving federal programs. As well, the fiscal federal programs manager assists other local government, state and federal government personnel with Franklin County Board of Education federal program issues or Franklin County Finance Policy & Procedures.

**Franklin County
Board of Commissioners**

2016 Regular Session Schedule

7:00 pm

Franklin County Courthouse

3 rd Tuesday	January 19
3 rd Monday	March 21
3 rd Monday	April 18
3 rd Monday	June 20
3 rd Monday	July 18
3 rd Monday	September 19
3 rd Monday	October 17
1 st Monday	December 5

Eddie Clark, Chairman
Chuck Stines, Chairman Pro Tempore
Richard Stewart, County Mayor

Legislative

2016 Committee Schedule

6:00 pm

Franklin County Courthouse

January 7
March 10
April 7
June 9
July 7
September 8
October 6
November 17

MEMBERS:

Johnny Hughes, Eddie Clark,
Stanley Bean, Dave Van Buskirk, Chuck Stines

APPROVAL of
2016 Meeting Schedule for

Franklin County
Finance Committee

8:30 am
Franklin County Annex Conference Room

1st Tuesday, January 5

2nd Tuesday, March 8

1st Tuesday, April 5

1st Tuesday, June 7

1st Tuesday, July 5

1st Tuesday, September 6

1st Tuesday, October 4

3rd Tuesday, November 15

**Franklin County Finance Department
Budget Calendar
For Budget Year 2016-2017**

Date	Action
17-Nov-15	Finance Committee (FC) reviews and approves calendar at its regular meetings for calendar year 2016.
7-Jan-16	Finance Committee reviews Fiscal Year 2016/17 Budgetary Procedures, Forms, Calendar and other information in order to implement the budgetary procedures/process.
12-Feb-16	Finance Dept. (FD) closes Feb 2016 books; monthly reports sent to all department heads. Dept. heads are requested to review and make any changes they deem necessary and return to FD by March 1, 2015.
29-Feb-16	Copy of budget calendar, budget procedures, forms with last year actual and current year projections sent to all department heads (County, Highway and School); completed forms to be returned by April 15, 2016.
18-Mar-16	TGFOA Spring Training - Andrea & Cindy
31-Mar-16	Departments FY 2015-16 Budget Projections due to Finance Department.
4-Apr-16	County Property Assessor provides assessment documentation to Finance Department for estimate of value of tax penny.
5-Apr-16	Finance Committee regular meeting with FY 2015-16 Budget Report & Amendments
15-Apr-16	Budget requests FY 2016-2017 due to Finance Department.
18-Apr-16	Finance Department - Review, Compilation of budget requests and Analysis begins.
4/27/16 - 4/29/16	TN Dept. of Education Spring Fiscal Workshop - Cindy & Andrea
April & May 2016	Animal Control Board, Beer Board, Consolidated Communications Board, Drug Court Board, Election Commission, Industrial Development Board, Law Enforcement Committee, Library Board, Parks & Fair Board, Planning & Zoning Board, Soil Conservation Board, Solid Waste Board - Will approve Proposed FY 2016-17 Department Budgets Approvals Due by May 10, 2016.
12-May-16	Finance Committee to review proposed FY 2016-17 Departmental Budgets: Thurs.(12th) & Tues(17th) Tentative Date
June 2016	Budget Workshops to be held with Board of Education & Highway Commission.
6-Jun-16	Cut-off date for purchases during current fiscal year; no further orders or commitments of funds permitted. *****Only unavoidable and unexpected purchases will be allowed, each will be handled on an individual basis.
1/15-Jun-16	County Based of Equalization meets to review assessment & protests.
21-Jun-16	Possible Finance Committee special called meeting to Review Status of FY 2015-16 Budget with School & Highway FY 2016-17 Budget (tentatively) added if needed.
24-Jun-16	Possible County Commission special called to consider & approve final Budget Amendments for FY 2015-16 if necessary.

**Franklin County Finance Department
Budget Calendar
For Budget Year 2016-2017**

Date	Action
5-Jul-16	Finance Committee regular meeting & Final Review of FY 2016-17 Budget & Recommended Tax Rate.
10-Jul-16	Tentative Proposed FY 2016-17 Budget published in local newspaper.
N/A	State to finalize assessment information and provide certified tax rate.
18-Jul-16	County Commission regular called to Approve FY 2016-17 Budget Resolutions and set Tax Rate.



SURETY'S BOND NO. 25443830 STATE OF TENNESSEE
 COUNTY OF Franklin
 OFFICIAL STATUTORY BOND
 FOR
 COUNTY PUBLIC OFFICIALS
 OFFICE OF Finance Director

KNOW ALL MEN BY THESE PRESENTS:

That Andrea L. Smith
 of Winchester (City or Town), County of Franklin
 Tennessee, as Principal, and WESTERN SURETY COMPANY

as Surety, are held and firmly bound unto THE STATE OF TENNESSEE in the full amount of
One Hundred Thousand and 00/100 Dollars (\$ 100,000.00)
 lawful money of the United States of America for the full and prompt payment whereof we bind ourselves, our representatives,
 successors and assigns, each jointly and severally, firmly and unequivocally by these presents.

WHEREAS, The said Principal was duly _____ elected appointed to the office of Finance Director
 of and for Franklin County for the 1 year term beginning on the 1st day of
January, 2016 and ending on the 1st day of January, 2017.

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION IS SUCH:

That if the said Andrea L. Smith, Principal, shall:

1. Faithfully perform the duties of the office of Finance Director of Franklin County during such person's term of office or his continuance therein; and,
2. Pay over to the persons authorized by law to receive them, all moneys, properties, or things of value that may come into such Principal's hands during such Principal's term of office or continuance therein without fraud or delay, and shall faithfully and safely keep all records required in such Principal's official capacity, and at the expiration of the term, or in case of resignation or removal from office, shall turn over to the successor all records and property which have come into such Principal's hands, then this obligation shall be null and void; otherwise to remain in full force and effect.

WITNESS our hands and seals this 16th day of October, 2015.

WITNESS — ATTEST

Shelly Carter

PRINCIPAL:

Andrea L. Smith

SURETY: WESTERN SURETY COMPANY

by:

Paul T. Bruflat
 Paul T. Bruflat, Vice President

COUNTERSIGNED BY:

NOT NEEDED

Tennessee Resident Agent

(Attach evidence of authority to execute bond)

ACKNOWLEDGEMENT OF PRINCIPAL

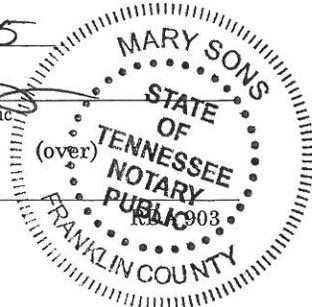
STATE OF TENNESSEE
 COUNTY OF Franklin

Before me, a Notary Public, of the State and County aforesaid, personally appeared Andrea L. Smith,
 to me known (or proved to me on the basis of satisfactory evidence) to be the individual described in the foregoing bond as
 Principal, and who, upon oath acknowledged that such individual executed the foregoing bond as such individual's free act and
 deed.

WITNESS my hand and seal this 19th day of November, 2015

My Commission Expires: 9-21, 2016

[Signature]
 Notary Public



ACKNOWLEDGEMENT OF SURETY

STATE OF South Dakota
COUNTY OF Minnehaha

Before me, a Notary Public, of the State and County aforesaid, personally appeared Paul T. Bruflat with whom I am personally acquainted and, who, upon oath, acknowledged himself/herself to be the individual who executed the foregoing bond on behalf of WESTERN SURETY COMPANY, the within named Surety, a corporation duly licensed to do business in the State of Tennessee, and that he/she as such individual being authorized so to do, executed the foregoing bond on behalf of the Surety, by signing the name of the corporation by himself/herself as such individual.

WITNESS my hand and seal this 16th day of October, 2015
My Commission Expires: August 11, 2016



S. Petrik
Notary Public

APPROVAL AND CERTIFICATION

SECTION I. (Applicable to all County Officials except Clerks of all Courts)

Bond and Sureties approved by _____, County Executive/Mayor of _____ County, on this _____ day of _____,

Signed:

County Executive/Mayor

CERTIFICATION:

I, _____, County Clerk of _____ County, hereby certify that the foregoing bond was approved by the Legislative Body of said county, in open session on the _____ day of _____, and entered upon the minutes thereof.

Signed:

County Clerk

SECTION II. (Applicable to all Clerks of all Courts)

CERTIFICATION:

This is to certify that I have examined the foregoing bond and found the same to be sufficient and in conformity to law, that the sureties on the same are good and worth the penalty thereof and that the same has been entered upon the minutes of said court.

Signed:

Judge of the _____ Court of and for said County on this _____ day of _____.

SECTION III. (Applicable to all County Officials' Bonds)
FOR USE BY REGISTER OF DEEDS

SECTION IV. (Applicable to all County Officials Bonds)

ENDORSEMENT:

Filed with the Office of the County Clerk, County of _____, this _____ day of _____,

Signed:

County Clerk

Form Prescribed by the Comptroller of the Treasury, State of Tennessee
Form Approved by the Attorney General, State of Tennessee

WESTERN SURETY COMPANY
101 S. Reid St., Ste. 300
Sioux Falls, SD 57103-7046
605-336-0850

Western Surety Company

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That WESTERN SURETY COMPANY, a corporation organized and existing under the laws of the State of South Dakota, and authorized and licensed to do business in the States of Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming, and the United States of America, does hereby make, constitute and appoint

Paul T. Bruflat of Sioux Falls,
State of South Dakota, its regularly elected Vice President,
as Attorney-in-Fact, with full power and authority hereby conferred upon him to sign, execute, acknowledge and deliver for and on its behalf as Surety and as its act and deed, the following bond:

One FINANCE DIRECTOR COUNTY OF FRANKLIN

bond with bond number 25443830

for ANDREA L. SMITH

as Principal in the penalty amount not to exceed: \$100,000.00.

Western Surety Company further certifies that the following is a true and exact copy of Section 7 of the by-laws of Western Surety Company duly adopted and now in force, to-wit:

Section 7. All bonds, policies, undertakings, Powers of Attorney, or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, any Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys-in-Fact or agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile.

In Witness Whereof, the said WESTERN SURETY COMPANY has caused these presents to be executed by its Vice President with the corporate seal affixed this 16th day of October, 2015.

ATTEST

L. Nelson

L. Nelson, Assistant Secretary

WESTERN SURETY COMPANY

By

Paul T. Bruflat

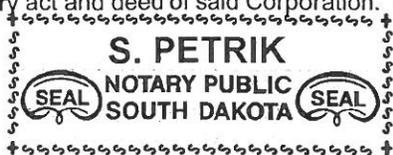
Paul T. Bruflat, Vice President



STATE OF SOUTH DAKOTA }
COUNTY OF MINNEHAHA } ss

On this 16th day of October, 2015, before me, a Notary Public, personally appeared Paul T. Bruflat and L. Nelson

who, being by me duly sworn, acknowledged that they signed the above Power of Attorney as Vice President and Assistant Secretary, respectively, of the said WESTERN SURETY COMPANY, and acknowledged said instrument to be the voluntary act and deed of said Corporation.



My Commission Expires August 11, 2016

S. Petrik

Notary Public



FRANKLIN COUNTY, TENNESSEE

RICHARD STEWART, COUNTY MAYOR

855 DINAH SHORE BLVD., SUITE 3
WINCHESTER, TN 37398

OFFICE: (931) 967-2905

FAX: (931) 962-0194

richard.stewart@franklincotn.us



It is my recommendation that the following member
be reappointed to the Pavilion Board:

Clint Morris

For a term of 3 years to expire December 2018

Richard Stewart, Mayor

CERTIFICATE OF ELECTION OF NOTARIES PUBLIC
 AS A CLERK OF THE COUNTY OF FRANKLIN, TENNESSEE I HEREBY CERTIFY TO
 THE SECRETARY OF STATE THAT THE FOLLOWING WERE ELECTED TO THE OFFICE OF
 NOTARY PUBLIC DURING THE DECEMBER 07, 2015 MEETING OF THE GOVERNING BODY:

NAME	HOME ADDRESS	HOME PHONE	BUSINESS ADDRESS	BUSINESS PHONE	SURETY
1. MARY FRANCES BLAIR	395 OLD MANSFORD ROAD WINCHESTER TN 37398	931-967-3961	395 OLD MANSFORD ROAD WINCHESTER TN 37398	9319673961	
2. CHARLINE BUTNER	1043 N BLUFF CIRCLE MONTEAGLE TN 37356	931-598-1470	335 TENNESSEE AVE SEWANEE TN 37383-0001	9315981470	
3. PHILLIP L. CUSTER	704 PINE BLUFF ROAD WINCHESTER TN 37398	931-967-6912	1 S JEFFERSON ST WINCHESTER TN 37398	931-967-2541	
4. KIMBERLY K. DAVIS	1295 NEAL RD TN 37306	931-967-9235	120 NOUTH JEFFERSON STREET WINCHESTER TN 37398	931-3888	
5. MISTY D. FINNEY	3624 OLD ALTO HWY DECHERD TN 37324	931-308-9671	3624 OLD ALTO HWY DECHERD TN 37324	931-308-9671	
6. THERESA L. GREEN	1391 HIGHLAND RIDGE RD ESTILL SPRINGS TN 37330	931-962-2376	214 N JEFFERSON ST WINCHESTER TN 37398	9319684885	
7. VICKI B. HENLEY	297 ROYAL OAK DR WINCHESTER TN 37398	931-580-5268	1024 DINAH SHORE BLVD WINCHESTER TN 37398	931-967-2114	
8. JAN G. KELLEY	195 FRANKLIN HEIGHTS DR WINCHESTER TN 37398	931-691-7795	PO BOX 309 WINCHESTER TN 37398	9319621044	
9. KATHY MASON	2594 LYNCHBURG RD WINCHESTER TN 37398	931 607 7084	17 SOUTH COLLEGE ST WINCHESTER TN 37398	931 967 1715	
10. JAMES R. MCCONNELL	47 FRANKLIN COUNTY PARK ROAD ESTILL SPRINGS TN 37330	931-967-0690	4055 TULLAHOMA HWY WINCHESTER TN 37398	931-967-2277	
11. JONATHAN NEASE	704 N WASHINGTON ST TULLAHOMA TN 37388	931-434-4515	1829 DECHERD BLVD DECHERD TN 37324	9313923032	
12. PATRICIA K. PEARSON	1053 ROWE GAP RD WINCHESTER TN 37398	931-691-3327	120 N JEFFERSON STREET WINCHESTER TN 37398	931-967-3888	
13. RON SMITH	564 HOOPER RD WINCHESTER TN 37398	931-636-7401	SAME		
14. MICHELLE STOVALL	3060 BAXTER HOLLOW RD BELVIDERE TN 37306	931-469-7781	839 DINAH SHORE BLVD WINCHESTER TN 37398	931-967-9322	

 SIGNATURE
 CLERK OF THE COUNTY OF FRANKLIN, TENNESSEE

 DATE