

CARTER COUNTY COMMISSION MEETING, REGULAR SESSION, JULY 16, 2007

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BE IT REMEMBERED, that the County Commissioners of Carter County, Elizabethton, Tennessee, met in Regular Session on July 16, 2007, at 10:00 AM in the main courtroom of the Carter County Courthouse. Present and presiding were the Honorable Johnny Holder, County Mayor/Chairman; the Honorable Keith Bowers, County Attorney; and the Honorable Mary Gouge, County Clerk. The following Commissioners were present: Jack Buckles, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Jeff Mckinney, R. L. Miller, Jim Whaley, Harry Sisk, Jerry Pearman, L. C. Tester, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Terry Montgomery, Ken Arney, Larry McKinney, Lynn Tipton, Jack Campbell, Richard Tester, Bill Armstrong, Robert Davis and Robert Gobble.

ROLL CALL.....QUORUM PRESENT

PRAYER.....LAWRENCE HODGE

PLEDGE.....ROBERT DAVIS

PUBLIC NOTICE OF A REGULAR SESSION OF THE CARTER COUNTY COMMISSION

NOTICE IS HEREBY GIVEN to all members of the Carter County Commission, to all residents of the County of Carter, Tennessee, and to all persons interested, that the Regular Session of the Carter County Commission will be held Monday, July 16, 2007, 10:00 a.m., Main Courtroom, Carter County Courthouse, 801 E. Elk Avenue, Elizabethton, Tennessee.

Agenda

- Call to Order
- Roll Call
- Opening Prayer
- Pledge of Flag
- Public Comments
- Recognition of Elected Officials/Guests
- Acceptance of Minutes from Previous Meeting
- Election of Coroner
- Approval of Litter Grant FY 2007-2008
- Approval of Agreement with TN Risk Management
- Committee Reports/Recommendations
- Commissioner Comments
- Adjourn

All matters that may be normally considered by the Commission may be taken up and acted on at such meetings.

**Johnny Holder, County Chairman
Carter County, Tennessee**

Steve Lowrance recognized Randy Lingerfelt with the Veteran's Service Office in Johnson City, who addressed the Commission once again to express the need for a Carter County Veteran's Office. By asking the members of the Commission and the people in the audience to raise their hand if they were a Veteran or if they were a family member of a Veteran or had benefited from VA benefits through either Health or Education. He stated that the number of hands raised evidenced the importance of continuing to provide veteran benefits in Carter County and hire a new Veteran's Service Officer.

Nancy Brown recognized Roy Livingston who questioned if the survey of all county vehicles and who drove them had been done and who was responsible for the Jail Inspection Committee. He further questioned who had the authority over the Watauga Regional Water Authority and the appointment of their Commissioners. Mayor Holder informed him that the WRRWA met once a month and he could get that information by attending their meetings.

Mayor Holder recognized the elected and appointed officials in the audience at this time by asking them to stand.

Motion was made by Lynn Tipton, seconded by Nancy Brown to approve the following Notaries as presented. By voice roll call vote, motion duly carried this July 16, 2007.

Debra Street	Russell Swanay
Travis Royston	Garry S. Smith
Allison Bare Scalf	Kevin T. Buckles
Karen L. Williams	Teresa McKinney
Nickie Strickland	Teresa Metcalf
Davis L. Oiler	Shirley R. MCGee
Wanda H. Akers	Kristie C. Bowling
Daniel Keith Winters	Christy Brown

Motion was made by Richard Tester, seconded by Lynn Tipton to approve the minutes of the June 18, 2007 Commission meeting as presented. By voice roll call vote, motion duly carried this July 16, 2007.

Mayor Holder stated that two (2) applications had been received for the position of County Coroner and that he was turning the names over to the Investigation Committee to check out their qualifications and report their recommendation back to the Commission. The Commission asked that the applicants be present at that meeting. Motion was made by Jo Ann Blankenship, seconded by Robert Davis to turn the applications over to the Nominating Committee instead of the Investigation Committee. By voice roll call vote, motion duly carried this July 16, 2007

Motion was made by Tom Bowers, seconded by Jerry Pearman to approve the following Litter Grant Resolution No. 470 as presented. Roll call vote as follows:

AYES: Jack Buckles, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Jeff McKinney, R. L. Miller, Jim Whaley, Harry Sisk, Jerry Pearman, L. C. Tester, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Terry Montgomery, Ken Arney, Larry McKinney, Lynn Tipton, Jack Campbell, Richard Tester, Bill Armstrong, Robert Davis & Robert Gobble

NAYS: 0
PASSING: 0
ABSENT: 0

There being 24 ayes, 0 nays, 0 passing and 0 absent, motion duly carried this July 16, 2007.

Resolution No. 470

**CARTER COUNTY, TENNESSEE
Board of County Commissioners**

**To the Honorable Johnny L. Holder, Carter County Mayor and the Board of
County Commissioners meeting in Regular Session
This 16th day of July 2007**

RESOLUTION Authorizing Carter County Litter Grant Program for FY 2007-2008

WHEREAS, Carter County has participated in a litter program through the State of Tennessee Department of Transportation for several years; and

WHEREAS, the County wishes to submit an application for FY 2007-2008 for the Tennessee Department of Transportation Litter Grant Program;

NOW, THEREFORE, BE IT RESOLVED that the Board of County Commissioners of Carter County, Tennessee, assembled in Regular Session hereby approves the County Mayor submitting an application to the State of Tennessee, Department of Transportation on behalf of Carter County for a litter and trash collection grant.

All resolutions in conflict herewith be and the same are rescinded insofar as such conflict exists.

Duly passed and approved this the 16th day of July 2007.

Approved: _____

Johnny L. Holder
Johnny L. Holder, County Mayor

Attested: _____

Mary Gouge
Mary Gouge, County Clerk

Motion was made by Jack Buckles, seconded by Jo Ann Blankenship to approve the following Tennessee Risk Management Trust Intergovernmental Cooperative agreement as presented. Roll call vote as follows:

AYES: Jack Buckles, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Jeff McKinney, R. L. Miller, Jim Whaley, Harry Sisk, Jerry Pearman, L. C. Tester Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Terry Montgomery, Ken Arney, Larry McKinney, Lynn Tipton, Jack Campbell, Richard Tester, Bill Armstrong, Robert Davis & Robert Gobble
NAYS: 0
PASSING: 0
ABSENT: 0

There being 24 ayes, 0 nays, 0 passing and 0 absent, motion duly carried this July 16, 2007.

Tennessee Risk Management Trust

INTERGOVERNMENTAL COOPERATIVE AGREEMENT

Effective Date July 1, 2007

This Agreement is made by and among the Boards of Education and Boards and Commissions of the public entities hereinafter identified by written acceptance, each of which may be referred to hereinafter as a "Member" and which, collectively, may be referred to hereinafter as the "Members".

WHEREAS, Tennessee law identified as the "Interlocal Cooperation Act" (Tenn. Code Ann. § 12-9-101, *et seq.*) or the Tennessee Governmental Tort Liability Act (Tenn. Code Ann. § 29-20-101, *et seq.*) with special emphasis on (Se 401) provide that public entities may contract with one another to perform any activity authorized by law.

NOW, THEREFORE, each Member mutually agrees as follows:

ARTICLE I

Establishment and Purpose of Intergovernmental Entity

- 1.1 Pursuant to the provisions of the Tennessee Interlocal Cooperation Act and the policies and bylaws from time to time promulgated by the Trustees, the members hereby affirm the establishment of the Tennessee Risk Management Trust (TNRMT).
- 1.2 The purpose of the Trust is to provide self-insurance and risk management products of various kinds, including but not limited to casualty and property indemnification and to administer some or all insurance coverage and self-insurance protections. Nothing herein shall, nor shall participation in this Trust, constitute a waiver of immunities or defenses provided under the Tennessee Governmental Tort Liability Act (Tenn. Code Ann. § 29-20-101 *et seq.*) or otherwise. The Trust shall also carry out such claim, accident, premium alteration and educational programs, as may be authorized by its Board.
- 1.3 The members also intend, by the creation of the Trust, to allow Members to equalize annual fluctuations in insurance costs by establishing a program through the Trust whereby reserves may be created and temporary deficits of individual Members covered and, ultimately, to equalize the risks and stabilize the costs of providing casualty and property protections of the type contemplated hereunder.

ARTICLE II

Terms and Conditions

- 2.1 The Tennessee Risk Management Trust, pursuant to the authority granted in the Tennessee Interlocal Governmental Cooperation Act and policies and bylaws from time to time promulgated by its governing Trustees, shall hold all assets, obligations and debt of the respective membership from the onset (7-1-1987) of the obligations governed by this Intergovernmental Cooperative.

ARTICLE III

Section 115 Classification

- 3.1 The TNRMT is entitled to the IRC 115 characterization of excludable income. The Trust will derive its income from the performance of essential governmental functions exclusively for political subdivisions of the State of Tennessee.

ARTICLE IV
Definitions used in this Agreement

- 4.1 Administrator – Manager of the trust's operations with responsibility as further defined in section 9.2 Trust Officers.
- 4.2 Account - An account of monies established by the Members and held by the Trust to pay the joint administrative expenses of and fund certain coverages provided to the Members and to purchase aggregate excess, specific excess, or any other insurance as determined by the Board of Trustees. The funds within the Account may also be used to pay premiums or claims for the Members.
- 4.3 Account Funds - Funds within the Account.
- 4.4 Annual Contribution - The amount of money determined to be due annually to fund the account, pay claims and to pay expenses.
- 4.5 Coverage - Those provisions and coverages that are approved and adopted by and for each Member and incorporated herein by reference. Each Member may, from time to time adopt one or more new or substituted coverages administered under this Agreement.
- 4.6 Effective Date - The member's entry date or July 1 of each year.
- 4.7 Fiscal Year - The twelve-month period commencing on July 1, lasting through June 30 of the year following.
- 4.8 Board - The Board of Trustees of the Tennessee Risk Management Trust.
- 4.9 Chairman - The Chairman of the Board of Trustees of the Tennessee Risk Management Trust.

ARTICLE V
Authority and Duties of the Trust

- 5.1 The Trust shall have the authority and duty to accomplish the purpose set forth in Article I above and, in furtherance of such authority and duty shall:
- (a) Contract for the services of agents, independent contractors, investment counsel, accountants, insurance consultant-claims administrators, attorneys, auditors and such other persons as may be necessary to administer and accomplish the purposes of the Trust; provided, however, that the Trust shall not have the authority to enter into any collective bargaining agreement;
 - (b) Carry out educational and other programs relating to accident and casualty claims reductions;
 - (c) Direct the collection and payment of funds to be used for the administration of the Trust and the provision of coverages hereunder;
 - (d) Cause to be purchased, aggregate excess, specific excess and other types of insurance as recommended by the Administrator;
 - (e) Prepare annual reports of claims filed and paid by the Trust;
 - (f) Obtain annually an audited report of the financial affairs of the Trust in a form acceptable under State law and regulation;
 - (g) Receive and hold all payments and contributions paid to it;
 - (h) Have authority and discretion to invest and reinvest all or any part of the funds received under this Agreement in securities issued by Federal Agencies or by enterprises which are guaranteed by the full faith and credit of the United States of America provided, however, that any deposit in excess of such accounts insured by the depository institution through the Federal Deposit Insurance Corporation shall be secured by the depository bank, as a condition of maintaining the account, with United States Government securities pledged specifically to insure such excess deposits, in securities which are a direct obligation of the United States of America;
 - (i) Own, manage, purchase, sell, contract to purchase or sell, transfer and otherwise deal with all property constituting the Account or Account Funds, in such a manner, for such considerations, and on such terms and conditions as the Trust shall decide:

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- (j) Retain in cash any reasonable portion of the Account Funds pending investment, reinvestment, payment of benefits and deposit such cash in any depository selected by it;
- (k) Begin, maintain, or defend any litigation necessary in connection with the investment, reinvestment and administration of the Account or Account Funds;
- (l) Have all rights of an individual owner of property;
- (m) Hold securities or other property in the name of the Trust or its nominee or nominees, or in such other form as it determines best, with or without disclosing the Fiduciary relationship, provided the records of the Trust shall indicate the actual ownership of such securities or other property;
- (n) Retain any funds or property subject to any dispute without liability for the payment or delivery thereof until final adjudication is made by a court of competent jurisdiction;
- (o) Pay any estate, inheritance, income or other tax, charge or assessment attributable to any benefit which, in the Trust's opinion, it shall or may be required to pay out of such benefit; and to require before making any payment such release or other document from any taxing authority and such indemnity from the intended payee as the Trust shall deem necessary for its protection;
 - (1) Furnish the Members with such information in the Trust's possession as the Members may need for related purposes;
 - (2) Perform any and all acts in its judgment necessary or appropriate for the proper and advantageous management, investment and distribution of the Account or Account Funds;
 - (3) Deposit securities with a corporate depository;
 - (4) Maintain a separate and distinct record of the securities owned by the said Trust and to maintain integrity of various program funds as determined by the Board;
- (p) Carry out such other activities as are necessarily implied or required to carry out the purpose of the Trust specified in Article I, or the specific activities enumerated in Article III of this Agreement.

ARTICLE VI Term of Agreement

6.1 The term of this agreement shall commence on July 1, 2007, replacing all previous Intergovernmental Agreements for the Tennessee School Boards Risk Management Trust, Tennessee School Boards Liability Trust and the Tennessee School Boards Workers Compensation Trust and all other agreements in conflict herewith.

ARTICLE VII Board of Trustees

7.1 The Trust shall be managed by a Board of Trustees and the terms of this Agreement. The Board shall consist of Trustees identified as follows:

- (a) There shall be nine (9) Trustees. The Trustees shall be elected by the membership in a manner as prescribed in the bylaws of the Trust. The term of each Trustee shall be three years.
- (b) Resignation of a Trustee. Any Trustee may resign upon giving notification in writing to the Trust Chairman or the Trust Administrator.
- (c) Removal of a Trustee. A Trustee shall be removed by the Board of Trustees according to the by-laws of the Trust. In addition, any Trustee may be removed by a two thirds (2/3) vote of the Trustees for conduct deemed not in the best interests of the Trust or its membership. The removal of a Trustee shall become immediately effective upon written notification to the Trustee.
- (d) Appointment of Successor Trustees. Upon the death of a Trustee, resignation of a Trustee, or removal of a Trustee, the remaining Trustees shall appoint a person to fill the vacant position according to the by-laws of the Trust.
- (e) Amendment of Agreement. The provisions of this Intergovernmental Trust Agreement may be amended by the Board of Trustees subject to the execution of the so revised Intergovernmental Agreement by all members choosing to continue participation in the Trust at each Effective Date.

7.2 The board shall carry out the purposes and duties of the Trust, as set forth in Articles I and III of this Agreement, through its Administrator or other agents and employees, including, but not limited to, the following:

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- (a) Making changes in policy for the Trust;
- (b) Selecting agents and independent contractors to act for the Trust;
- (c) Determining the compensation for all such agents, and independent contractors;
- (d) Procuring fidelity bonds for employees or other persons, as required by this Agreement or by law;
- (e) Preparing the annual budget of the Trust and any amendments to that budget;
- (f) Approving education and other programs relating to claim reduction;
- (g) Obtain or preparing and submitting to the members the financial reports and reports of claims;
- (h) Approving new Members;
- (i) Expelling Members in accordance with the provisions herein;
- (j) Such other activities are necessarily implied or required to carry out the purposes of the Trust.

7.3 No Trustee shall receive any salary for services from the Trust but shall receive a stipend for attendance at any regular or called meeting of the Board of Trustees, the amount of which shall be determined by the Board. In addition, any Trustee or other officer of the Trust may submit to the Trust for approval, and be reimbursed for, expenses incurred in the pursuit of his position. Reimbursement for such expenses shall be in accordance with procedures and policies established by the Board of Trustees consistent with the terms of this Agreement.

7.4 ETHICS POLICY

The Trust hereby adopts the model ethics policy prepared by the Municipal Technical Advisory Service. An original copy of the model policy will remain on the file at the Trust offices at 101 French Landing Dr., Nashville, TN 37228.

ARTICLE VIII Meetings of the Board of Trustees

- 8.1 Quarterly meetings of the Board of Trustees shall be held; however, the Board of Trustees may choose to forego certain meetings if no business matters are pending at that time. Any item of business may be considered at a regular meeting.
- 8.2 A meeting may be called at any time by the Chairman or a majority of the Trustees upon giving ten (10) days written notice to all Trustees. An emergency meeting may be called upon agreement of all Trustees or with no less than three (3) day written notice provided that all Trustees have been notified of such a meeting. An agenda specifying the subject of any special meeting shall accompany such notice and only business included on that agenda may be transacted. Called meetings or emergency meetings may be held by teleconference.
- 8.3 The time, date and location of regular meetings of the Board shall be determined by the Board.
- 8.4 No proxy votes shall be permitted.
- 8.5 A quorum shall consist of a majority of the Trustees. Except as provided in this Agreement, a simple majority of Trustees present and voting at a duly constituted meeting shall be sufficient to pass upon all matters.
- 8.6 The Trustees shall adopt by-laws which shall govern and control the operation and administration of the Trust which shall not be in conflict with any terms and provisions of the Intergovernmental Agreement.
- 8.7 Minutes of all regular and special meetings of the Board shall be sent to all Trustees.
- 8.8 All meetings of the Board shall be conducted in the manner required by law. In the event of any conflict between any provision of this Agreement and any provision of any applicable law, this Agreement shall be deemed modified to the extent necessary to comply with such law. In addition to any notices of meetings required to be served under this Agreement, the Administrator shall cause to be published any schedule or notice of meeting of the Board required by law. Such publication requirement shall be deemed met by announcement in the Trust newsletter and/or website.

ARTICLE IX Trust Officers

- 9.1 Officers of the Trust shall consist of a Chairman, a Vice-Chairman, the Administrator and such other officers as are established from time to time by the Board. All officers shall be elected by the Board, except the administrator, who shall be employed by and serve at the pleasure of the board.
- 9.2 The "Administrator" shall be the principal operating officer of the Trust and shall supervise and control the day-to-day operations of the Trust and carry out the purpose of the Trust as directed by the Board. Among the duties and authority of the Administrator shall be the following:
- (a) To sign on behalf of the Trust any instrument which the Board or Members have authorized to be executed and, in general, to perform all duties incidental to the office of Administrator and such other duties as may be prescribed by the Board, consistent with this Agreement.
 - (b) At each regular meeting of the Board and at such other times as requested to do so by the Board, to present a full report of his activities and the fiscal condition of the Trust.
 - (c) To compile and list annually all claims filed and payments made by the Trust.
 - (d) Within the constraints of the budget approved by the Board of Trustees, to make distributions from the Account for payment of claims and the administrative expenses of the Trust.
 - (e) Disburse funds held in the Account.

ARTICLE X MEMBER CONTRIBUTIONS

10.1 Payments into the Account will be developed and administered in the following manner:

- (a) The Trustees will determine the amount of total payments from all of the Members necessary to fund current and anticipated costs of the Trust based on recommendations from the administrator, Trust actuaries and underwriters. The factors to be considered in determining each member's annual payment shall include but not be limited to, all areas of relative claim exposure and claim or loss experience of the Member.

10.2 It is agreed that if the assets in the Account are at any time insufficient, in the opinion of the Trustees, to enable it to discharge its obligations, then the Trust shall have the right and responsibility to assess all Members which have participated in the Trust during any part of the period of insufficiency such total amount as is, in the opinion of the Trustees, required to end the insufficiency and each Member shall have the duty to pay its proportionate amount of the total. Such proportionate share will be determined based on the individual member's size, relative to the size of the entire group for the year/s where such insufficiency exists.

ARTICLE XI Plan of Coverages

11.1 It is the intent of the Trust to provide indemnity for covered losses. Such indemnity shall be subject to the terms of the Coverage Document, various excess or reinsurance agreements and additional administrative policy as established by the Board of Trustees for each coverage period beginning July 1st.

ARTICLE XII
Excess Insurance

12.1 The Trust may cause to be purchased excess insurance or reinsurance from a company permitted to do business in the State by the Tennessee Department of Commerce and Insurance.

12.2 Membership in the Trust shall not preclude any Member from purchasing any insurance coverage above those amounts determined by the Board of Trustees.

ARTICLE XIII
Obligations of Participating Members

13.1 The obligations of each Member shall be as follows:

- (a) To pay promptly all payments to the account at such times and in such amounts as are established within the scope of this Agreement;
- (b) To cooperate fully with the Administrator, the insurance consultant-claims administrator, the Trust's attorneys and auditors, and any agent, employee, officer, or independent contractor of the Trust in any matter relating to the purpose and powers of the Trust.
- (c) To furnish the Administrator any information reasonably required to carry out the purposes of the Trust as required by the Trust's by-laws.

ARTICLE XIV
Liability of Trustees and Officers

14.1 The Trustees and the officers of the Trust, including the Administrator, shall use ordinary care and reasonable diligence in the exercise of their authority and in the performance of their duties. They shall not be liable for any mistake of judgment or other action made, taken, or omitted by them in good faith, nor for any action made, taken, or omitted by any agent, employee, or independent contractor selected with reasonable care, nor for loss incurred through investment of the Trust funds or failure to invest. No Trustee or officer shall be liable for any action taken or omitted by any other Trustee or officer. The Account shall be used to defend, indemnify and hold harmless any Trustee or officer of the Trust for actions taken by the Board or performed by the Trustee or officer within the scope of this authority.

14.2 The Trust shall defend, indemnify and hold harmless to the full extent permitted by law any person who is or was a Trustee, officer, employee, or agent of the Trust, provided that actions by the Trustee, officer, employee or agent are consistent with the scope of their responsibilities under this agreement and such actions are not in conflict with formal, written opinions of Trust attorneys. In addition, the Trust may purchase and maintain insurance on behalf of any person who is or was a Trustee, officer, employee or agent of the Trust, against any liability asserted against him or her and incurred by him or her in any such capacity, or arising out of his or her status as such, regardless of whether the Trust would have the power to indemnify him or her against such liability.

ARTICLE XV
Contractual Obligation

15.1 The obligations and responsibilities of the Members set forth in this Agreement, including the obligation to take no action inconsistent with this Agreement as originally written or validly amended, shall remain a continuing obligation and responsibility of each Member. This Agreement may be enforced in law or equity, either by the Trust or by any Member. The consideration for the duties imposed upon the Member by this Agreement is based upon the mutual promises and agreements of the Members as set forth herein and the advantages gained by the Members through participation herein.

15.2 All governmental subdivisions participating in or benefiting from this Agreement remain liable for the proportionate share of all losses incurred by the Trust during their membership or participation in the Trust regardless of their withdrawal from or the complete termination of the Trust. The members intend, in the creation of the Trust, to establish an organization for joint administration of risk management programs within the scope set forth in this Agreement only and do not intend to create between members any additional relationship of partnership, surety, indemnification or liability for the debts of or claims against another.

ARTICLE XVI Expulsion of a Member

16.1 By a two-thirds (2/3) vote of the entire Board of Trustees, any Member may be expelled from the Trust. Such expulsion, which shall take effect in the manner set out below, may occur whenever,

- (a) a Member fails to perform any obligation under this Agreement,
- (b) failure or refusal to make payments and supplemental payments due to the Trust, or
- (c) activities by a Member detrimental to the purposes of the Trust.

16.2 No Member may be expelled except after notice from the Trust of the alleged failure and after a reasonable opportunity of not less than fifteen (15) days to cure the alleged failure. Within such fifteen-day (15) period, the Member may request a hearing before the Board before any decision is made as to whether to expel. The Board shall set the date for such hearing, which shall not be less than fifteen (15) days after expiration of the time to cure. The Board may appoint a hearing officer to conduct such hearing and make a recommendation to the Board based upon findings of fact; provided, however, that if the hearing is conducted by a hearing officer, the Member may request a further hearing before the Board. Such request shall be in writing and addressed to the Chairman. If the Board conducts the hearing itself, it may make a decision at the close of the hearing. Expulsion of a Member after notice and hearing set forth in this Section shall be final.

16.3 After expulsion, the former Member shall continue to be fully liable for any payment due to the Account and an unfulfilled obligation as if it were still a Member of the Trust.

16.4 The Trust shall have no obligation with respect to claims incurred under the terminated coverage of an expelled Member after the effective date of such expulsion.

16.5 The obligation of the Trust to administer claims incurred under the coverage of an expelled Member prior to the effective date of expulsion shall continue for such claims as may have been or may be validly filed. Within sixty (60) days after an expulsion, or within sixty (60) days of the resolution of all outstanding claims if such occurs later, a final accounting of payments owed by or claim payments owing to said expelled Member shall take place and any amount found to be owed by such expelled Member shall be immediately paid into the Account by such Member and any amount found to be owed to such former Member shall be immediately paid from the Account to such former Member. An expelled Member will not have any right, title, or interest in any funds of the Trust other than explained in this paragraph except upon termination of the Trust as detailed in ARTICLE XVIII below.

ARTICLE XVII Withdrawal from the Trust

17.1 No Member shall have the right to withdraw from the Trust during the twelve (12) month period immediately following the Member's initial effective date. Thereafter, a Member may withdraw effective June 30 of any year upon notifying the Trust at least sixty (60) days prior to July 1st of any program year. Withdrawal from the Trust without giving such notice creates financial jeopardy for the remaining members of the Trust. Therefore, withdrawal without such notice will not be accepted.

17.2 The obligation of the Trust to administer claims incurred under the coverage of a withdrawing Member prior to the effective date of withdrawal shall continue for such claims as may have been or may be validly filed. Within sixty (60) days after such withdrawal, or within sixty (60) days of the resolution of all outstanding claims if such occurs later, a final accounting of payments owed by or claim payments owing to said withdrawing Member shall take

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place and any amount found to be owed by such withdrawing Member shall be immediately paid into the Account by such Member and any amount found to be owed to such former Member shall be immediately paid from the Account to such former Member. A withdrawing Member will not have any right, title, or interest in any funds of the Trust other than explained in this paragraph except upon termination of the Trust as detailed in ARTICLE XVIII below.

ARTICLE XVIII Termination of the Trust

- 18.1 The Trust shall terminate thirty (30) years from the effective date of July 1, 1987 or upon the occurrence of any one of the following events:
- (a) A final determination by a Court of competent jurisdiction, after all appeals have been exhausted or time for appeal has expired, that the Trust is invalid or contrary to law.
 - (b) The number of Members is not sufficient to support the appropriate spread of risk.
- 18.2 Upon termination of the Trust, the rights and duties of the Trust to each Member and the rights and duties of each Member to the Trust shall be the same as those with respect to a withdrawing member for purposes of claim administration and resolution.
- 18.3 Upon termination of the TNRMT for a cause listed in 18.1 above, all assets of the TNRMT shall be liquidated. All funds as a result of such liquidation and including all cash assets of the Trust shall be used to pay outstanding claims and administration of such claims until all claims are permanently adjudicated and settled. After all obligations of the Trust are met, a determination shall be made by Trust actuaries as to whether a surplus or deficit exists. In the event of surplus, the actuary shall determine the surplus position of the Trust for all historical years of operation. Any amounts available in these historical years of operation will be distributed to members and former members who held valid membership during such surplus years will receive funds relative to the member's size from the year of participation and surplus relative to that year as determined by Trust actuaries. Likewise, such members and former members will be assessed for any year of participation in which a deficit existed, as determined by trust actuaries, after all obligations of the Trust are met after termination.

ARTICLE XIX Miscellaneous

- 19.1 **Addition of Members.** Any political subdivision of the State of Tennessee, is eligible to become a member of the Trust upon meeting the terms and executing their acceptance of this agreement.
- 19.2 **Section Heading.** The section headings inserted in this Agreement are for convenience only and are not intended to, and shall not be construed to limit, enlarge or affect the scope or intent of this Agreement or the meaning of any provision hereof.
- 19.3 **Validity and Savings Clause.** In the event any provision of this Agreement shall be declared by a final judgment of a Court of competent jurisdiction to be unlawful or unconstitutional or invalid as applied to any Member, the lawfulness, constitutionally or validity of the remainder of this Agreement shall not be deemed affected thereby.
- 19.4 **Counterpart.** This Agreement, and any amendments thereto, may be executed in any number of separate documents which taken together shall constitute a single instrument.
- 19.5 **Notice.** Any notice required by this Agreement shall be in writing and shall be deemed to have been given when:
- (a) notice is sent via United States Post Office, registered or certified mail, postage prepaid, return receipt requested and addressed as follows:
 - If to the Trust: To such address as is specified by the Trustees.
 - If to the Members: To the address as the Members from time to time offer for publication.
 - (b) notice is sent via electronic mail addressed as follows:
 - If to the Trust: To the e-mail address last specified on the Trust's website

Jerry Pearman reported for the Special Investigations Committee stating that they did not have all the answers as yet regarding the Crossroads and Landfill investigations. He did say that the County had an offer to buy North American Rayon 3rd Unit for \$155,000 and that the City had been asked if they would be interested in participating in this purchase. Mayor Holder stated that there were back taxes owed to the City on this property and that the City may be willing to forgive these taxes and negotiate with the County for this purchase. Commissioner Pearman said that an environmental study would be done on the site.

Jo Ann Blankenship reported for the Financial Committee stating that the minutes of their meetings were included in the Commissioner's packets. On recommendation of the Financial Committee, motion was made by Jo Ann Blankenship, seconded by Jerry Pearman, to increase the salary of the newly appointed Financial Director, Jerome Kitchens, to \$54,000. She stated that this increase would be the first of a five year process to bring this salary up to that of the County Trustee. Motion was then made by Tom Bowers, seconded by Richard Tester to TABLE the motion because the funding for this increase had not been brought before the Budget Committee. At this time Commissioner Blankenship informed the Commission that the Budget Committee had been approached concerning this matter. Roll call vote to TABLE as follows:

AYES: L. C. Tester, Tom Bowers, Terry Montgomery, Ken Arney,
Richard Tester & Bill Armstrong

NAYS: Jack Buckles, Gebe Ritchie, Lawrence Hodge, Nancy Brown,
Jeff McKinney, R. L. Miller, Jim Whaley, Harry Sisk, Jerry
Pearman, Steve Lowrance, Jo Ann Blankenship, Charlie Bayless,
Dickie Renfro, Larry McKinney, Lynn Tipton, Jack Campbell,
Robert Davis & Robert Gobble

PASSING: 0
ABSENT: 0

There being 6 ayes, 18 nays, 0 passing and 0 absent, motion to TABLE failed this July 16, 2007, and the original motion was back on the floor. Roll call vote as follows:

AYES: Jack Buckles, Gebe Ritchie, Lawrence Hodge, Jeff McKinney,
R. L. Miller, Harry Sisk, Jerry Pearman, Steve Lowrance,
Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Larry McKinney
Lynn Tipton, Jack Campbell, Robert Davis & Robert Gobble

NAYS: Nancy Brown, Jim Whaley, Tom Bowers, Terry Montgomery, Ken
Arney & Richard Tester

PASSING: L. C. Tester
ABSENT: 0

There being 16 ayes, 6 nays, 1 passing and 0 absent, motion duly carried this July 16, 2007. The Clerk noted a Conflict of Interest statement from Commissioner Blankenship as it was brought out by her that she and Mr. Kitcher distantly related.

Richard Tester then asked if the hiring of a Financial Director should not be ratified by the full Commission. He was told by Commissioner Blankenship that the Financial Management Committee had the authority to hire a director but not to set their salary.

Jo Ann Blankenship reported that the State Legislative Body had increased the bid limit to \$10,000. She stated that the Financial Management Committee voted to increase the County's bid limit for the General Fund and the School Department to \$10,000, the Highway Department already at \$10,000. Motion was made by Jo Ann Blankenship, seconded by Jerry Pearman, to raise the bid limit to \$10,000, making all three entities the same. Roll call vote as follows:

AYES: Jack Buckles, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Jeff McKinney R. L. Miller, Jim Whaley, Harry Sisk, Jerry Pearman, L. C. Tester, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Terry Montgomery, Ken Arney, Larry McKinney, Lynn Tipton, Jack Campbell, Richard Tester, Bill Armstrong, Robert Davis & Robert Gobble

NAYS: 0
PASSING: 0
ABSENT: 0

There being 24 ayes, 0 nays, 0 passing and 0 absent, motion duly carried this July 16, 2007.

At this time Chris Schuettler, Planning Director, reintroduced the zoning request of 2.2 acres on Broad Street Extension that had been referred back to the Planning Committee at the last meeting. He said that the petition filed by resident's of that area was because of a misunderstanding. The people thought the rezoning was to construct low rent apartments when the actual purpose was for the construction of condominiums. Motion was made by Lawrence Hodge, seconded by Jack Buckles to approve this rezoning request. Roll call vote as follows:

AYES: Jack Buckles, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Jeff McKinney R. L. Miller, Jim Whaley, Harry Sisk, Jerry Pearman, L. C. Tester, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Terry Montgomery, Ken Arney, Larry McKinney, Lynn Tipton, Jack Campbell, Richard Tester, Bill Armstrong, Robert Davis & Robert Gobble

NAYS: 0
PASSING: 0
ABSENT: 0

There being 24 ayes, 0 nays, 0 passing and 0 absent, motion duly carried tthis July 16, 2007.

At the request of Bill Armstrong, Attorney Keith Bowers read the Budget Resolution No. 471. Motion was made by Bill Armstrong, seconded by Harry Sisk, to approve the resolution as presented. Motion was then made by Nancy Brown, seconded by Jeff McKinney to take the \$7,000 allotted for Chris Schuettler in the amount of \$5,000 and Diane Cannon, secretary for both the Planning Department and the Veterans Service, in the amount of \$2,000 and put it back into the General Fund. Motion to AMEND as follows:

AYES: Nancy Brown, Jeff McKinney, Jim Whaley, Steve Lowrance, Tom Bowers, Terry Montgomery, Ken Arney & Richard Tester

NAYS: Jack Buckles, Gebe Ritchie, Lawrence Hodge, R. L. Miller, Harry Sisk, Jerry Pearman, L. C. Tester, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Larry McKinney, Lynn Tipton, Jack Campbell, Bill Armstrong, Robert Davis & Robert Gobble

PASSING: 0

ABSENT: 0

There being 16 ayes, 8 nays, 0 passing and 0 absent, motion to AMEND failed to carry this July 16, 2007.

Lawrence Hodge suggested that an employee of the Circuit Clerk be removed and the funds be transferred to the Sheriff's Department budget to fund the Maintenance employee position. John Paul Mathes, Circuit Clerk, advised the Commission that his budget only included one new part time employee and it was a needed position. Charlie Bayless suggested hiring the maintenance man using funds from the General Fund or Debt Service. Jerome Kitchens stated that he would not recommend taking funds from Debt Service in light of the large Jail project in the future. Motion was then made by Charlie Bayless, seconded by Jo Ann Blankenship to fund the \$32,000 to hire a maintenance man for the Sheriff's Department from the fund balance. Roll call vote as follows:

AYES: Gebe Ritchie, Lawrence Hodge, R. L. Miller, Jim Whaley, Harry Sisk, Jerry Pearman, L. C. Tester, Steve Lowrance, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Larry McKinney, Lynn Tipton, Jack Campbell, Richard Tester, Bill Armstrong, Robert Davis & Robert Gobble

NAYS: Jack Buckles, Nancy Brown, Jeff McKinney, Tom Bowers, Terry Montgomery & Ken Arney

PASSING: 0

ABSENT: 0

There being 18 ayes, 6 nays, 0 passing and 0 absent, motion duly carried this July 16, 2007.

Motion was then made by Terry Montgomery, seconded by Ken Arney to approve a 4% raise for employees instead of the 2% budgeted. Roll call vote as follows:

AYES: Jeff McKinney, Jim Whaley, Tom Bowers, Terry Montgomery & Ken Arney

NAYS: Jack Buckles, Gebe Ritchie, Lawrence Hodge, Nancy Brown, R. L. Miller, Harry Sisk, Jerry Pearman, Steve Lowrance, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Larry McKinney, Lynn Tipton, Jack Campbell, Richard Tester, Bill Armstrong, Robert Davis & Robert Gobble

PASSING: L. C. Tester
ABSENT: 0

There being 5 ayes, 18 nays, 1 passing and 0 absent, motion failed to carry this July 16, 2007.

Jack Buckles questioned if the 2% raise for employees was "across the board" and was told that 2% was added to each employees salary. Since that was not considered "across the board", motion was made by Jack Buckles, seconded by Nancy Brown that the employees' raise be "across the board" and that all elected and appointed officials and the two employees that received the \$7,000 raise be exempted from this raise. Roll call vote as follows:

AYES: Jack Buckles, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Jeff McKinney, R. L. Miller, Harry Sisk, Jerry Pearman, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Terry Montgomery, Ken Arney, Larry McKinney, Lynn Tipton, Jack Campbell, Richard Tester, Bill Armstrong, Robert Davis & Robert Gobble

NAYS: Jim Whaley & Steve Lowrance
PASSING: 0
ABSENT: 0

There being 22 ayes, 2 nays, 0 passing and 0 absent, motion duly carried this July 16, 2007.

Motion was made by Lawrence Hodge to take the salary for one position out of the Circuit Clerk's budget to hire a maintenance man. Motion was then made by Terry Montgomery, seconded by Ken Arney to TABLE Commission Hodge's motion. Roll call vote to TABLE as follows:

AYES: Gebe Ritchie, Jeff McKinney, R. L. Miller, Jim Whaley, L. C. Tester, Steve Lowrance, Tom Bowers, Terry Montgomery, Ken Arney & Bill Armstrong

NAYS: Jack Buckles, Lawrence Hodge, Nancy Brown, Harry Sisk, Jerry Pearman, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Larry McKinney, Lynn Tipton, Jack Campbell, Richard Tester, Robert Davis & Robert Gobble

PASSING: 0
ABSENT: 0

There being 10 ayes, 14 nays, 0 passing and 0 absent motion to TABLE failed this July 16, 2007.

Commission Hodge's motion, seconded by Robert Gobble, to take \$32,000 from the Circuit Clerk's budget and transfer it to the Sheriff's Department budget to fund hiring a maintenance man was again on the floor. Roll call vote as follows:

AYES: Jack Buckles, Gebe Ritchie, Lawrence Hodge, Lynn Tipton & Robert Gobble
NAYS: Nancy Brown, Jeff McKinney, R. L. Miller, Jim Whaley, Harry Sisk, Jerry Pearman, L. C. Tester, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Terry Montgomery, Ken Arney, Larry McKinney, Jack Campbell, Richard Tester, Bill Armstrong & Robert Davis
PASSING: 0
ABSENT: 0

There being 5 ayes, 19 nays, 0 passing and 0 absent, motion duly failed this July 16, 2007.

The original motion to adopt the Budget Resolution No. 471 made by Bill Armstrong, seconded by Harry Sisk, along with the two amendments approved during the meeting to fund \$32,000 for a maintenance man and a 2% "across the board" raise for employees was back on the floor. Roll call vote as follows:

AYES: Jack Buckles, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Jeff McKinney, R. L. Miller, Jim Whaley, Harry Sisk, Jerry Pearman, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Terry Montgomery, Ken Arney, Larry McKinney, Lynn Tipton, Jack Campbell, Richard Tester, Bill Armstrong, Robert Davis & Robert Gobble
NAYS: L. C. Tester
PASSING: 0
ABSENT: 0

There being 23 ayes, 1 nay, 0 passing and 0 absent, motion duly carried this July 16, 2007.

**A RESOLUTION MAKING APPROPRIATING FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF
CARTER COUNTY, TENNESSEE FOR THE YEAR
BEGINNING JULY 1, 2007 AND ENDING JUNE 30, 2008.**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Carter County, Tennessee, assembled in regular session on the 16th day of July, 2007, that the amount hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Carter County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2007 and ending June 30, 2008, according to the following schedule:

<u>GENERAL FUND</u>	
County Commission	81,800.00
Board of Equalization	3,325.00
County Executive	172,410.67
County Attorney	22,648.00
Election Commission	251,495.94
Register of Deeds	241,853.27
Planning	261,825.08
County Buildings	571,863.01
Other General Administration	500.00
Accounting and Budgeting	381,717.38
Property Assessor's Office	393,348.85
Reappraisal Program	95,904.68
County Trustee's Office	277,070.48
County Clerk	401,873.91
Circuit Court	620,639.92
General Sessions Court	209,087.39
Chancery Court	276,295.22
Judicial Commissioners	37,949.25
Other Administrative of Justice	14,900.00
Sheriff's Department	2,540,958.03
Jail	1,876,657.06
Juvenile Services	127,638.46
Fire Prevention	277,500.00
Rescue Squad	241,000.00
EMA	83,893.94
Inspection and Regulation	6,500.00
County Corner	5,800.00
Other Public Safety	950.00
Local Health Center	160,550.00

Rabies and Animal Control	58,896.00
Ambulance and Medical Services (911)	76,712.50
Crippled Children Services	20,227.00
Aid to Dependent Children	1,353.75
Other Local Welfare Services	1,600.00
Other Public Health	1,425.00
Senior Citizens Assistance	44,542.00
Libraries	31,587.50
Park and Recreation	22,562.50
Other Social, Cultural, & Recreation	6,764.89
Agricultural Extension Service	95,670.41
Flood Control	3,850.00
Other Agriculture & Natural Resources	19,855.00
Tourism	81,109.00
Industrial Development	3,875.00
Other Economic & Community Development	30,835.00
Veterans' Service	34,033.98
Other Charges	2,000.00
Contributions to Other Agencies	49,500.00
Employee Benefits	45,473.00
Miscellaneous	150,000.00
Litter and Trash Collection	38,786.07
Other General Government Projects	15,000.00
Total General Fund	10,437,614.14
<u>COURTHOUSE AND JAIL MAINTENANCE</u>	
Courthouse and Jail Maintenance	10,000.00
-	
Total Courthouse and Jail Maintenance	10,000.00
<u>SOLID WASTE/SANITATION FUND</u>	
Sanitation Management	655,522.15
Total Solid Waste/Sanitation Fund	655,522.15
<u>HEALTH DEPARTMENT FUND</u>	
Health Department	160,550.00
Total Health Department	160,550.00
<u>DRUG CONTROL</u>	
Drug Control	30,700.00

Total Drug Control	30,700.00
<u>HIGHWAY/PUBLIC WORKS FUND</u>	
Administration	238,202.55
Highway & Bridge Maintenance	1,734,998.96
Operation & Maintenance of Equipment	465,137.57
Other Charges	132,050.00
Employee Benefits	523,150.00
Capital Outlay	443,000.00
Total Highway/Public Works Fund	3,536,539.08
<u>GENERAL PURPOSE SCHOOL FUND</u>	
Regular Instruction Program	19,093,164.00
Alternative Instruction Program	106,117.00
Special Education Program	2,948,071.00
Vocational Education Program	1,501,400.00
Adult Education Program	106,400.00
Health Services	193,852.00
Other Student Support	857,601.00
Regular Instruction Program	1,523,266.00
Alternative Instruction Programs	101,057.00
Special Education Program	412,693.00
Vocational Education Program	146,145.00
Adult Education Program	41,131.00
Board of Education	914,500.00
Office of the Superintendent	443,714.00
Office of the Principal	2,229,641.00
Fiscal Services	153,000.00
Operation of Plant	2,557,284.00
Maintenance of Plant	734,186.00
Transportation	2,313,168.00
Central and Other	298,754.00
Community Services	154,000.00
Regular Capital Outlay	300,000.00
Education Debt Service	347,065.00
Total General Purpose School Fund	37,476,209.00
<u>HEAD START FUND</u>	
Childhood Education	970,209.00
Total Head Start Fund	970,209.00

CENTRAL CAFETERIA FUND

Food Services	2,591,872.00
Total Central Cafeteria Fund	2,591,872.00

GENERAL DEBT SERVICE

General Government Debt Service	966,483.33
Education Debt Service	1,574,472.50
Total General Debt Service Service	2,540,955.83

BE IT FURTHER RESOLVED, that the budget for the School Federal Projects fund shall be the budget approved for separate projects within the fund by the Board of Education

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the Commissioners and fees for collecting taxes and licenses and for administering other funds which Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff and their officially authorized by existing law or by valid order of any fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

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

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

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

SECTION 4. BE IT FURTHER RESOLVED, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that remuneration hereby authorized shall in no can be construed as permitting expenditure for an office, agency, institution, division or department of the County. Such appropriation,

shall constitute the limit to the expenditures for any office, agency, institution, division or department for the year ending June 30, 2008. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

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

SECTION 6. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes provided such notes are first approved by the Director of Local Finance to pay expenses herein authorized until taxes and other revenue for the year 2007-2008 have been collected. The proceeds of loans for each of individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the money is borrowed.

The loan shall be paid out of revenue from the fund for which shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2008.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2007 and prior years and the interests and penalty thereon collected during the year ending June 30, 2008 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2007. The Clerk and Masters and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all encumbered balances of appropriations remaining at the end of the year shall lapse, and be of no further effect at the end of the year at June 30, 2008.

SECTION 9. BE IT FURTHER RESOLVED, that any resolution or part of a resolution which has heretofore been passed by the Board of Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

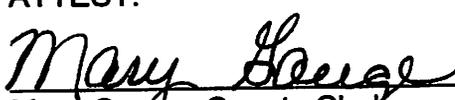
SECTION 10. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2007. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Duly passed this the 16th day of July, 2007.



Johnny Holder, County Mayor

ATTEST:



Mary Goyde, County Clerk

ACCOUNT <u>GENERAL FUND</u> REVENUE	Approved Budget	
	2006-07	2007-08
	Approved Budget	Approved 7-16-07
101		
40110 Current Property Tax	\$ 5,070,000.00	\$ 4,906,472.00
40120 Trustee's Collections-Prior Year	\$ 100,000.00	\$ 130,000.00
40130 Circuit Clerk/Clerk & Master Collections	\$ 35,000.00	\$ 37,000.00
40140 Interest & Penalty	\$ 32,000.00	\$ 37,000.00
40150 Pick-up Taxes	\$ -	\$ -
40161 Payments in Lieu of Taxes-TVA	\$ 10,000.00	\$ 10,000.00
40162 Payments in Lieu of Taxes-Local	\$ 39,710.00	\$ 66,000.00
40163 Payment in Lieu of Taxes-Other	\$ 1,500.00	\$ 1,500.00
40210 Local Option Sales Tax	\$ 735,000.00	\$ 715,000.00
40220 Hotel/Motel Tax	\$ 82,731.00	\$ 82,731.00
40250 Litigation Tax-General	\$ 130,000.00	\$ 169,000.00
40266 Litigation Tax-Jail-Workhouse	\$ 24,000.00	\$ 24,000.00
40270 Business Tax	\$ 250,000.00	\$ 250,000.00
40280 Mineral Servance Tax	\$ -	\$ -
40320 Bank Excise Tax	\$ 44,000.00	\$ 54,000.00
40330 Wholesale Beer Tax	\$ 215,000.00	\$ 215,000.00
40350 Interstate Telecommunications	\$ 4,500.00	\$ 4,500.00
Total Local Taxes	\$ 6,773,441.00	\$ 6,702,203.00
41110 Marriages License	\$ 2,200.00	\$ 2,200.00
41140 Cable TV Franchise	\$ 250,000.00	\$ 250,000.00
41510 Beer Permits	\$ -	\$ -
41520 Building Permits	\$ 2,000.00	\$ 2,000.00
41530 Electrical Permits	\$ 33,000.00	\$ 42,000.00
41550 Food Handling Permits	\$ 200.00	\$ 200.00
41590 Other Permits	\$ 28,000.00	\$ 28,000.00
Total Licenses and Permits	\$ 315,400.00	\$ 324,400.00
42110 Fines	\$ 15,000.00	\$ 15,000.00
42141 Drug Court Fees	\$ -	\$ -
42150 Jail Fees	\$ 3,000.00	\$ 3,000.00
42170 Judicial Commissioners Fees	\$ 3,000.00	\$ 3,000.00
42180 DUI Treatment Fines	\$ 4,000.00	\$ 4,000.00
42190 Data Entry Fee-Circuit Court	\$ -	\$ -
42210 Fines	\$ 22,000.00	\$ 27,000.00
42310 Fines	\$ 63,000.00	\$ 63,000.00
42320 Officers Costs	\$ 36,000.00	\$ 46,000.00
42330 Game & Fish Fines	\$ 500.00	\$ 500.00
42341 Drug Court Fees	\$ -	\$ -
42350 Jail Fees	\$ 22,000.00	\$ 22,000.00
42360 District Attorney General Fees	\$ -	\$ -
42370 Judicial Commissioners Fees	\$ 3,000.00	\$ 3,000.00
42380 DUI Treatment Fines	\$ 10,500.00	\$ 10,500.00
42390 Data Entry Fee-General Sessions	\$ -	\$ -
42410 Fines	\$ 37,000.00	\$ 37,000.00
42420 Officers Costs	\$ 1,500.00	\$ 1,500.00
42441 Drug Court Fees	\$ -	\$ -
42450 Jail Fees	\$ 6,500.00	\$ 6,500.00
42490 Data Entry Fee-Juvenile Court	\$ -	\$ -
42520 Officers Costs	\$ 2,600.00	\$ 2,600.00
42530 Data Entry Fee-Chancery Court	\$ -	\$ -
42610 Fines	\$ -	\$ -
42870 Data Entry Fee-Other Courts	\$ -	\$ -
Total Fines, Forfeitures & Penalties	\$ 229,600.00	\$ 244,600.00

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43110 Tipping Fees	\$	-	\$	-
43170 Work Release Charges for Board	\$	32,000.00	\$	47,000.00
43190 Other General Service Charges	\$	-	\$	-
43350 Copy Fees	\$	6,200.00	\$	6,200.00
43370 Telephone Commissions	\$	16,500.00	\$	16,500.00
43392 Data Processing Fee-Register	\$	20,000.00	\$	20,000.00
43394 Data Processing Fee-Sheriff	\$	-	\$	-
Total Charges for Current Services	\$	74,700.00	\$	89,700.00
44110 Interest Earned	\$	-	\$	-
44120 Lease/Rentals	\$	41,000.00	\$	41,000.00
44130 Sale of Materials & Supplies	\$	-	\$	-
44160 Retirees' Insurance Payments	\$	9,000.00	\$	18,000.00
44170 Miscellaneous Refunds	\$	57,000.00	\$	57,000.00
44520 Insurance Recovery	\$	3,500.00	\$	3,500.00
44530 Sale of Equipment	\$	7,000.00	\$	7,000.00
44540 Sale of Property	\$	12,000.00	\$	12,000.00
44570 Contributions & Gifts	\$	500.00	\$	500.00
Total Other Local Revenue	\$	130,000.00	\$	139,000.00
45510 County Clerk	\$	350,000.00	\$	420,000.00
45520 Circuit Court Clerk	\$	138,000.00	\$	179,000.00
45540 General Sessions Court Clerk	\$	250,000.00	\$	340,000.00
45550 Clerk & Master	\$	122,000.00	\$	135,000.00
45580 Register	\$	260,000.00	\$	265,000.00
45590 Sheriff	\$	9,500.00	\$	9,500.00
45610 Trustee	\$	430,000.00	\$	500,000.00
Total Fees Received From County Officials	\$	1,559,500.00	\$	1,848,500.00
46110 Juvenile Services Program	\$	12,000.00	\$	12,000.00
46160 State Reappraisal Grant	\$	18,000.00	\$	18,000.00
46170 Solid Waste Grants	\$	-	\$	-
46190 Other General Government Grants	\$	-	\$	-
46210 Law Enforcement Training Programs	\$	125,000.00	\$	125,000.00
46290 Other Public Safety Grants	\$	-	\$	-
46310 Health Department Program	\$	-	\$	-
46420 State Aid Program	\$	-	\$	-
46430 Litter Program	\$	36,422.00	\$	36,422.00
46820 Income Tax	\$	27,300.00	\$	27,300.00
46830 Beer Tax	\$	13,600.00	\$	13,600.00
46840 Alcoholic Beverage Tax	\$	48,000.00	\$	55,000.00
46850 Mixed Drink Tax	\$	2,400.00	\$	2,400.00
46915 Contracted Prisoner Boarding	\$	375,000.00	\$	375,000.00
46960 Registrar's Salary Supplement	\$	16,500.00	\$	16,500.00
46980 Other State Grants	\$	-	\$	-
Total State of Tennessee	\$	674,222.00	\$	681,222.00
47220 Civil Defense Reimbursement	\$	-	\$	-
47230 Disaster Relief	\$	-	\$	-
47590 Other Federal Through State	\$	-	\$	-
47620 Police Service (Lake Area)	\$	-	\$	-
47660 FHA Grant	\$	-	\$	-
47680 Forest Service	\$	75,000.00	\$	75,000.00
47990 Other Direct Federal Revenue	\$	1,500.00	\$	1,500.00
Total Federal Government	\$	76,500.00	\$	76,500.00

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48130 Contributions	\$ 45,000.00	\$ 45,000.00
48140 Other Governmental Units	\$ 198,431.00	\$ 198,431.00
48160 Donations	\$ -	\$ -
48610 Donations	\$ -	\$ -
Total Other Government & Citizens Groups	\$ 243,431.00	\$ 243,431.00
49200 Note Proceeds	\$ -	\$ -
49800 Operating Transfers	\$ -	\$ -
Total Other Source (non-revenue)	\$ -	\$ -
Grant Total	\$ 10,076,794.00	\$ 10,387,408.91

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51100 County Commission

191 Board & Committee Fees	\$	40,000.00	\$	40,000.00
201 Social Security	\$	-	\$	4,000.00
204 State Retirement	\$	-	\$	8,900.00
212 Employer Medicare	\$	-	\$	900.00
305 Audit Services	\$	14,000.00	\$	14,000.00
320 Dues & Memberships	\$	6,600.00	\$	6,600.00
332 Legal, Notices, Recording & Court	\$	2,500.00	\$	2,500.00
348 Postal Charges	\$	500.00	\$	500.00
349 Printing, Stationery & Forms	\$	200.00	\$	200.00
355 Travel	\$	3,000.00	\$	3,000.00
499 Other Supplies & Materials	\$	200.00	\$	200.00
599 Other Charges	\$	1,000.00	\$	1,000.00

Total County Commission \$ **68,000.00** \$ **81,800.00**

51210 Board of Equalization

191 Board and Committee Member Fees	\$	2,300.00	\$	2,600.00
201 Social Security	\$	-	\$	175.00
212 Employer Medicare	\$	-	\$	50.00
355 Travel	\$	400.00	\$	400.00
499 Other Supplies & Materials	\$	100.00	\$	100.00

Total Board of Equalization \$ **2,800.00** \$ **3,325.00**

51300 County Executive(Mayor)

101 County Official/Administrative Office	\$	81,175.00	\$	82,787.25
161 Secretary	\$	29,633.42	\$	30,198.42
169 Part-Time Personnel	\$	-	\$	10,000.00
201 Social Security	\$	-	\$	7,690.00
204 State Retirement	\$	-	\$	15,400.00
206 Life Insurance	\$	-	\$	75.00
207 Medical Insurance	\$	-	\$	9,600.00
208 Dental Insurance	\$	-	\$	375.00
210 Unemployment Compensation	\$	-	\$	400.00
212 Employer Medicare	\$	-	\$	1,785.00
320 Dues & Memberships	\$	2,250.00	\$	2,250.00
348 Postal Charges	\$	400.00	\$	400.00
351 Rentals	\$	3,600.00	\$	3,600.00
355 Travel	\$	2,000.00	\$	3,500.00
432 Library Books	\$	200.00	\$	200.00
435 Office Supplies	\$	1,500.00	\$	1,500.00
499 Other Supplies & Materials	\$	1,000.00	\$	1,000.00
508 Premiums on Corporae Surety Bonds	\$	150.00	\$	150.00
599 Other Charges	\$	1,000.00	\$	1,000.00
719 Office Equipment	\$	500.00	\$	500.00

Total County Executive(Mayor) \$ **123,408.42** \$ **172,410.67**

51400 County Attorney

189 Other Salaries & Wages	\$	600.00	\$	600.00
201 Social Security			\$	38.00
212 Employer Medicare			\$	10.00
331 Legal Services	\$	22,000.00	\$	22,000.00

Total County Attorney \$ **22,600.00** \$ **22,648.00**

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51500 Election Commission

105 Supervisor/Director	\$	56,762.00	\$	59,600.00
106 Deputy	\$	25,727.94	\$	26,292.94
121 Data Processing Personnel	\$	21,068.70	\$	21,633.00
189 Other Salaries & Wages	\$	8,000.00	\$	6,000.00
191 Board & Committee Members Fees	\$	9,157.00	\$	9,157.00
193 Election Workers	\$	55,000.00	\$	30,000.00
201 Social Security	\$	-	\$	7,300.00
204 State Retirement	\$	-	\$	14,600.00
206 Life Insurance	\$	-	\$	108.00
207 Medical Insurance	\$	-	\$	15,000.00
208 Dental Insurance	\$	-	\$	565.00
210 Unemployment Compensation	\$	-	\$	600.00
212 Employer Medicare	\$	-	\$	1,700.00
332 Legal Notices, Recording & Court	\$	6,000.00	\$	6,000.00
334 Maintenance Agreements	\$	11,317.00	\$	11,940.00
348 Postal Charges	\$	5,000.00	\$	5,000.00
351 Rentals	\$	500.00	\$	500.00
355 Travel	\$	6,000.00	\$	6,000.00
435 Office Supplies	\$	4,000.00	\$	4,000.00
499 Other Supplies & Materials	\$	25,000.00	\$	22,000.00
709 Data Processing Equipment	\$	2,500.00	\$	2,500.00
719 Office Equipment	\$	1,000.00	\$	1,000.00

Total Election Commission	\$	237,032.64	\$	251,495.94
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51600 Register of Deeds

101 County Official/Administrative Office	\$	63,069.00	\$	66,222.00
106 Deputy	\$	75,151.27	\$	76,281.27
201 Social Security	\$	-	\$	8,800.00
204 State Retirement	\$	-	\$	19,300.00
206 Life Insurance	\$	-	\$	100.00
207 Medical Insurance	\$	-	\$	18,348.00
208 Dental Insurance	\$	-	\$	752.00
210 Unemployment Compensation	\$	-	\$	800.00
212 Employer Medicare	\$	-	\$	2,100.00
317 Data Processing Services	\$	6,500.00	\$	6,500.00
320 Dues And Membership	\$	550.00	\$	600.00
348 Postal Charges	\$	2,700.00	\$	2,700.00
351 Rentals	\$	4,800.00	\$	4,800.00
355 Travel	\$	1,800.00	\$	1,800.00
411 Data Processing Supplies	\$	4,700.00	\$	13,350.00
435 Office Supplies	\$	8,000.00	\$	8,000.00
499 Other Supplies & Materials	\$	8,700.00	\$	8,700.00
508 Premiums on Corporate Surety Bonds	\$	200.00	\$	200.00
709 Data Processing Equipment	\$	2,000.00	\$	2,000.00
719 Office Equipment	\$	500.00	\$	500.00

Total Register of Deeds	\$	178,670.27	\$	241,853.27
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51720 Planning & Building Permits

105 Supervisor/Director	\$	31,634.31	\$	36,634.31
121 Data Processing Personnel	\$	16,821.00	\$	18,821.00
141 Inspector (Storm Water)	\$	29,946.00	\$	26,046.00
162 Clerical Personnel	\$	6,450.00	\$	10,393.80
189 Other Salaries & Wages	\$	13,828.40	\$	14,104.97
191 Board & Committee Members Fees	\$	6,000.00	\$	6,000.00
201 Social Security	\$	-	\$	7,000.00
204 State Retirement	\$	-	\$	14,100.00
206 Life Insurance	\$	-	\$	75.00
207 Medical Insurance	\$	-	\$	18,561.00

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Planning & Building Permits Cont.

208 Dental Insurance		\$	564.00
210 Unemployment Compensation	\$	-	\$ 800.00
212 Employer Medicare	\$	-	\$ 1,625.00
307 Communication	\$	2,400.00	\$ 2,400.00
309 Contracts with Government Agencies	\$	11,500.00	\$ 12,250.00
338 Maintenance & Repair Services-Veh	\$	1,000.00	\$ 1,200.00
348 Postal Charges	\$	250.00	\$ 400.00
355 Travel	\$	-	\$ 500.00
425 Gasoline	\$	1,500.00	\$ 2,000.00
435 Office Supplies	\$	2,000.00	\$ 2,250.00
508 Premiums on Corporate Surety Bonds	\$	100.00	\$ 100.00
599 Other Charges (BIS)	\$	-	\$ 27,400.00
599-47 Other Charges(Electrical Permits)	\$	33,600.00	\$ 33,600.00
599-59 Other Charges (Storm Water)	\$	17,600.00	\$ 17,600.00
719 Office Equipment	\$	5,000.00	\$ 7,400.00
Total Planning & Building Permits	\$	179,629.71	\$ 261,825.08

51800 County Buildings

166 Custodial Personnel	\$	26,851.62	\$ 27,416.62
167 Maintenance Personnel	\$	24,441.00	\$ 25,006.00
189 Other Salaries & Wages	\$	57,231.39	\$ 35,926.39
201 Social Security	\$	-	\$ 5,400.00
204 State Retirement	\$	-	\$ 12,200.00
206 Life Insurance	\$	-	\$ 100.00
207 Medical Insurance			\$ 18,348.00
208 Dental Insurance			\$ 752.00
210 Unemployment Compensation	\$	-	\$ 800.00
212 Employer Medicare	\$	-	\$ 1,250.00
307 Communication	\$	57,000.00	\$ 64,000.00
335 Maintenance & Repair-Buildings	\$	120,000.00	\$ 80,000.00
336 Maintenance & Repair-Equipment	\$	5,000.00	\$ 5,000.00
338 Maintenance & Repair-Vehicle	\$	100.00	\$ 1,000.00
347 Pest Control	\$	500.00	\$ 1,200.00
410 Custodial Supplies	\$	5,000.00	\$ 5,000.00
415 Electricity	\$	94,000.00	\$ 94,000.00
425 Gasoline	\$	600.00	\$ 1,100.00
451 Uniforms	\$	2,800.00	\$ 2,800.00
452 Utilities	\$	20,000.00	\$ 20,000.00
454 Water & Sewer	\$	19,000.00	\$ 34,000.00
502 Buildings & Contents Insurance	\$	70,000.00	\$ 70,000.00
513 Workman's Compensation Insurance	\$	57,064.00	\$ 57,064.00
599 Other Charges	\$	-	\$ 9,500.00
Total County Buildings	\$	559,588.01	\$ 571,863.01

51900 Other General Administration

509 Refunds	\$	500.00	\$ 500.00
Total Other General Administration	\$	500.00	\$ 500.00

52100 Accounts & Budgets

105 Supervisor/Director	\$	49,516.58	\$ 55,000.00
106 Deputy	\$	49,180.61	\$ 49,180.61
119 Accountants/Bookkeepers	\$	184,966.19	\$ 157,310.77
196 In-Service Training	\$	-	\$ 1,500.00
201 Social Security	\$	-	\$ 16,250.00
204 State Retirement	\$	-	\$ 38,300.00
206 Life Insurance	\$	-	\$ 210.00
207 Medical Insurance			\$ 33,600.00

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Accounts & Budgets Cont.		
208 Dental Insurance		\$ 1,316.00
210 Unemployment Compensation	\$ -	\$ 1,200.00
212 Employer Medicare	\$ -	\$ 3,800.00
320 Dues & Memberships	\$ 550.00	\$ 550.00
332 Legal Notices, Recording & Court	\$ 2,200.00	\$ 2,200.00
334 Maintenance Agreements	\$ 5,200.00	\$ 8,000.00
348 Postal Charges	\$ -	\$ 1,000.00
355 Travel	\$ 200.00	\$ 500.00
411 Data Processing Supplies	\$ 4,000.00	\$ 4,200.00
435 Office Supplies	\$ 3,600.00	\$ 4,100.00
508 Premiums on Corporate Surety Bonds	\$ 400.00	\$ 500.00
719 Office Equipment	\$ 2,500.00	\$ 3,000.00
Total Accounts & Budgets	\$ 302,313.38	\$ 381,717.38

52300 Property Assessor's Office

101 County Official/Administrative Office	\$ 63,069.00	\$ 66,222.00
106 Deputy	\$ 55,824.60	\$ 79,519.60
121 Data Processing Personnel	\$ 22,219.36	\$ 22,784.36
135 Assessment Personnel	\$ 22,325.48	\$ 22,890.48
161 Secretary	\$ 27,499.27	\$ 28,064.27
189 Other Salaries & Wages	\$ 20,487.12	\$ 26,193.68
201 Social Security	\$ -	\$ 14,850.00
204 State Retirement	\$ -	\$ 32,400.00
206 Life Insurance		\$ 290.00
207 Medical Insurance		\$ 38,400.00
208 Dental Insurance		\$ 1,510.00
210 Unemployment Compensation	\$ -	\$ 980.00
212 Employer Medicare	\$ -	\$ 3,500.00
307 Communication	\$ 2,500.00	\$ 2,500.00
309 Contracts with Government Agencies	\$ 7,500.00	\$ 9,000.00
320 Dues & Memberships	\$ 1,479.00	\$ 1,479.00
338 Maintenance & Repair Services-Vehicle	\$ 1,000.00	\$ 1,000.00
348 Postal Charges	\$ 5,200.00	\$ 5,200.00
349 Printing, stationery & Forms	\$ 500.00	\$ 500.00
351 Rentals	\$ 1,500.00	\$ 1,500.00
355 Travel	\$ 3,000.00	\$ 3,000.00
399 Other Contracted Services	\$ 780.00	\$ 780.00
435 Office Supplies	\$ 2,000.00	\$ 2,000.00
508 Premiums on Corporate Surety Bonds	\$ 150.00	\$ 150.00
599 Other Charges	\$ 20,000.00	\$ 20,000.00
718 Motor Vehicles	\$ 7,635.46	\$ 7,635.46
719 Office Equipment	\$ 1,000.00	\$ 1,000.00

Total Property Assessor's Office \$ **265,669.29** \$ **393,348.85**

52310 Reappraisal Program

105 Supervisor/Director	\$ 25,628.68	\$ 26,193.68
121 Data Processing Personnel	\$ 25,311.00	\$ 25,876.00
196 Training	\$ 715.00	\$ 715.00
201 Social Security	\$ -	\$ 3,260.00
204 State Retirement	\$ -	\$ 7,000.00
206 Life Insurance	\$ -	\$ 50.00
207 Medical Insurance	\$ -	\$ 9,174.00
208 Dental Insurance	\$ -	\$ 376.00
210 Unemployment Compensation	\$ -	\$ 400.00
212 Employer Medicare	\$ -	\$ 760.00
307 Communications	\$ -	\$ 600.00
317 Data Processing Services	\$ 23,000.00	\$ 15,000.00

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Reappraisal Program Cont.

348 Postal Charges	\$	500.00	\$	500.00
355 Travel	\$	2,000.00	\$	2,000.00
399 Other Contracted Services(possible legal fees	\$	3,000.00	\$	3,000.00
435 Office Supplies	\$	1,000.00	\$	1,000.00

Total Reappraisal Program

\$ 81,154.68 \$ 95,904.68

52400 County Trustee's Office

101 County Official/Administrative Office	\$	63,069.00	\$	66,222.00
106 Deputy	\$	71,633.48	\$	88,893.48
162 Clerical Personnel	\$	21,500.00	\$	21,500.00
201 Social Security	\$	-	\$	10,900.00
204 State Retirement	\$	-	\$	24,000.00
206 Life Insurance	\$	-	\$	180.00
207 Medical Insurance	\$	-	\$	24,000.00
208 Dental Insurance	\$	-	\$	950.00
210 Unemployment Compensation	\$	-	\$	1,000.00
212 Employer Medicare	\$	-	\$	2,525.00
309 Contracts with Government Agencies	\$	7,200.00	\$	9,000.00
320 Dues & Memberships	\$	700.00	\$	1,000.00
337 Maintenance & Repair Services-Office E	\$	4,500.00	\$	4,500.00
348 Postal Charges	\$	8,200.00	\$	9,000.00
351 Rentals	\$	2,000.00	\$	2,800.00
355 Travel	\$	1,000.00	\$	1,500.00
435 Office Supplies	\$	3,500.00	\$	3,500.00
508 Premiums on Corporate Surety Bonds	\$	3,000.00	\$	4,000.00
599 Other Charges	\$	100.00	\$	100.00
719 Office Equipment	\$	1,000.00	\$	1,500.00

Total County Trustee's Office

\$ 187,402.48 \$ 277,070.48

52500 County Clerk's Office

101 County Official/Administrative Office	\$	63,069.00	\$	66,222.00
106 Deputy	\$	181,412.58	\$	185,367.58
119 Accountants/Bookkeepers	\$	7,809.33	\$	7,809.33
201 Social Security	\$	-	\$	15,725.00
204 State Retirement	\$	-	\$	34,000.00
206 Life Insurance	\$	-	\$	200.00
207 Medical Insurance	\$	-	\$	36,696.00
208 Dental Insurance	\$	-	\$	1,504.00
210 Unemployment Compensation	\$	-	\$	1,600.00
212 Employer Medicare	\$	-	\$	3,650.00
320 Dues & Membership	\$	700.00	\$	700.00
334 Maintenance Agreements	\$	20,000.00	\$	20,000.00
348 Postal Charges	\$	2,500.00	\$	2,500.00
349 Printing, Stationery & Forms	\$	1,000.00	\$	1,000.00
351 Rentals	\$	3,600.00	\$	3,600.00
355 Travel	\$	1,000.00	\$	1,300.00
435 Office Supplies	\$	4,200.00	\$	4,200.00
499 Other Supplies & Materials	\$	200.00	\$	1,700.00
508 Premiums on Corporate Surety Bonds	\$	200.00	\$	200.00
709 Data Processing Equipment	\$	12,900.00	\$	12,900.00
719 Office Equipment	\$	1,000.00	\$	1,000.00

Total County Clerk's Office

\$ 299,590.91 \$ 401,873.91

53100 Circuit Court

101 County Official/Administrative Office	\$	63,069.00	\$	66,222.00
162 Clerical Personnel	\$	334,508.36	\$	343,037.92

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Circuit Court Cont.		
189 Other Salaries & Wages	\$ 5,000.00	\$ -
201 Social Security	\$ -	\$ 26,150.00
204 State Retirement	\$ -	\$ 56,200.00
206 Life Insurance	\$ -	\$ 425.00
207 Medical Insurance	\$ -	\$ 82,779.00
208 Dental Insurance	\$ -	\$ 3,196.00
210 Unemployment Compensation	\$ -	\$ 3,600.00
212 Employer Medicare	\$ -	\$ 6,075.00
320 Dues & Memberships	\$ 855.00	\$ 855.00
332 Legal Notices, Recording & Court	\$ 300.00	\$ 300.00
348 Postal Charges	\$ 1,000.00	\$ 1,000.00
351 Rentals	\$ 4,500.00	\$ 4,500.00
355 Travel	\$ 1,000.00	\$ 1,000.00
435 Office Supplies	\$ 10,000.00	\$ 10,000.00
499 Other Supplies & Materials	\$ 500.00	\$ 500.00
508 Premiums on Corporate Surety Bonds	\$ 300.00	\$ 300.00
719 Office Equipment	\$ 14,500.00	\$ 14,500.00
Total Circuit Court	\$ 435,532.36	\$ 620,639.92
53300 General Sessions Court		
102 Judge	\$ 132,575.53	\$ 136,817.95
161 Secretary	\$ -	\$ 21,792.44
201 Social Security	\$ -	\$ 9,915.00
204 State Retirement	\$ -	\$ 21,700.00
206 Life Insurance	\$ -	\$ 72.00
207 Medical Insurance	\$ -	\$ 10,560.00
208 Dental Insurance	\$ -	\$ 380.00
210 Unemployment Compensation	\$ -	\$ 200.00
212 Employer Medicare	\$ -	\$ 2,300.00
320 Dues & Memberships	\$ 300.00	\$ 300.00
348 Postal Charges	\$ 150.00	\$ 150.00
355 Travel	\$ 2,500.00	\$ 2,500.00
432 Library Books	\$ 1,200.00	\$ 1,200.00
435 Office Supplies	\$ 1,000.00	\$ 1,000.00
719 Office Equipment	\$ 200.00	\$ 200.00
Total General Sessions Court	\$ 137,925.53	\$ 209,087.39
53400 Chancery Court		
101 County Official/Administrative Office	\$ 63,069.00	\$ 66,222.00
162 Clerical Personnel	\$ 127,695.22	\$ 127,473.22
196 In-Service Training	\$ -	\$ 500.00
201 Social Security	\$ -	\$ 12,150.00
204 State Retirement	\$ -	\$ 26,200.00
206 Life Insurance	\$ -	\$ 125.00
207 Medical Insurance	\$ -	\$ 22,935.00
208 Dental Insurance	\$ -	\$ 940.00
210 Unemployment Compensation	\$ -	\$ 1,000.00
212 Employer Medicare	\$ -	\$ 2,850.00
320 Dues & Memberships	\$ 415.00	\$ 600.00
334 Maintenance Agreements	\$ 4,103.00	\$ 5,300.00
348 Postal Charges	\$ 1,000.00	\$ 1,000.00
351 Rentals	\$ 2,400.00	\$ 2,400.00
355 Travel	\$ 500.00	\$ 1,000.00
435 Office Supplies	\$ 3,300.00	\$ 3,900.00
508 Premiums on Corporate Surety Bonds	\$ 200.00	\$ 200.00
719 Office Equipment	\$ 1,500.00	\$ 1,500.00
Total Chancery Court	\$ 204,182.22	\$ 276,295.22

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	2006-07	2007-08
	Approved Budget	Approved 7-16-07
53700 Judicial Commissioners		
189 Other Salaries & Wages	\$ 26,229.69	\$ 34,954.25
201 Social Security		\$ 2,185.00
212 Employer Medicare		\$ 510.00
499 Other Supplies & Materials	\$ 300.00	\$ 300.00
Total Judicial Commissioners	\$ 26,529.69	\$ 37,949.25
53900 Other Admin of Justice-Juries		
191 Board & Committee Members Fees	\$ 1,400.00	\$ 1,400.00
194 Jury & Witness Fees	\$ 11,000.00	\$ 11,000.00
348 Postal Charges	\$ 1,000.00	\$ 1,000.00
599 Other Charges	\$ 1,500.00	\$ 1,500.00
Total Other Admin of Justice	\$ 14,900.00	\$ 14,900.00
54110 Sheriff's Dept		
101 County Official/Administrative Office	\$ 75,376.00	\$ 78,845.00
106 Deputy (ies)	\$ 763,674.00	\$ 786,274.00
108 Investigators	\$ 182,104.26	\$ 186,059.26
119 Accountants/Bookkeepers	\$ 23,131.00	\$ 23,696.00
140-48 Salary Supplements(DARE)	\$ 166,678.00	\$ 163,988.46
142 Mechanics	\$ 24,132.00	\$ -
148 Dispatcher/Radio Operators	\$ 81,469.10	\$ 83,729.00
162 Clerical Personnel	\$ 50,497.31	\$ 51,627.31
169 Part-Time Personnel(Road)	\$ 70,536.00	\$ 70,536.00
196 In-Service Training	\$ 16,000.00	\$ 16,000.00
201 Social Security	\$ -	\$ 91,550.00
204 State Retirement	\$ -	\$ 195,000.00
206 Life Insurance	\$ -	\$ 1,700.00
207 Medical Insurance	\$ -	\$ 230,400.00
208 Dental Insurance	\$ -	\$ 9,024.00
210 Unemployment Compensation	\$ -	\$ 10,000.00
212 Employer Medicare	\$ -	\$ 21,250.00
307 Communication	\$ 9,000.00	\$ 9,000.00
320 Dues & Memberships	\$ 1,686.00	\$ 1,686.00
335 Maintenance & Repair Services-Buildings	\$ -	\$ 40,000.00
336 Maintenance & Repair Services-Equip	\$ 10,000.00	\$ 10,000.00
338 Maintenance & Repair Services-Vehicle	\$ 36,000.00	\$ 60,132.00
348 Postal Charges	\$ 500.00	\$ 500.00
351 Rentals	\$ 4,000.00	\$ 4,000.00
355 Travel	\$ 6,000.00	\$ 6,000.00
357 Veterinary Services	\$ -	\$ -
399 Other Contracted Services	\$ 2,500.00	\$ 2,500.00
410 Custodial Supplies	\$ 1,000.00	\$ 1,000.00
425 Gasoline	\$ 60,000.00	\$ 78,000.00
435 Office Supplies	\$ 8,000.00	\$ 8,000.00
450 Tires & Tubes	\$ 13,000.00	\$ 13,000.00
451 Uniforms	\$ 25,000.00	\$ 25,000.00
508 Premiums on Corporate Surety Bonds	\$ 363.00	\$ 363.00
511 Vehicle & Equipment Insurance	\$ 134,000.00	\$ 134,000.00
513 Workman's Compensation Insurance	\$ 26,098.00	\$ 26,098.00
716 Law Enforcement Equipment	\$ 25,000.00	\$ 25,000.00
718 Motor Vehicles	\$ 72,000.00	\$ 72,000.00
719 Office Equipment	\$ 5,000.00	\$ 5,000.00
Total Sheriff's Dept	\$ 1,949,074.36	\$ 2,540,958.03

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54210 Jail		
160 Guards	\$ 648,034.06	\$ 763,404.06
165 Cafeteria Personnel	\$ 50,386.00	\$ 51,516.00
167 Maintenance Salary	\$ -	\$ 26,565.00
201 Social Security	\$ -	\$ 50,950.00
204 State Retirement	\$ -	\$ 96,000.00
206 Life Insurance	\$ -	\$ 825.00
207 Medical Insurance	\$ -	\$ 197,000.00
208 Dental Insuranc	\$ -	\$ 6,204.00
210 Unemployment Compensation	\$ -	\$ 3,700.00
212 Employer Medicare	\$ -	\$ 11,825.00
336 Maintenance & Repair Services-Equip	\$ 10,000.00	\$ 10,000.00
340 Medical & Dental Services	\$ 325,000.00	\$ 325,000.00
354 Transportation-other Than Students	\$ 6,000.00	\$ 6,000.00
410 Custodial Supplies	\$ 20,000.00	\$ 20,000.00
421 Food Preparation Supplies	\$ 11,000.00	\$ 11,000.00
422 Food Supplies	\$ 220,000.00	\$ 220,000.00
507 Medical Claims - Hospital	\$ -	\$ 50,000.00
513 Workman's Comp Insurance	\$ 26,668.00	\$ 26,668.00
599 Other Charges	\$ -	\$ -
Total Jail	\$ 1,317,088.06	\$ 1,876,657.06
 54240 Juvenile Services		
112 Youth Service Officer	\$ 50,198.46	\$ 51,328.46
201 Social Security	\$ -	\$ 3,210.00
204 State Retirement	\$ -	\$ 6,900.00
206 Life Insurance	\$ -	\$ 75.00
207 Medical Insurance	\$ -	\$ 9,600.00
208 Dental Insurance	\$ -	\$ 375.00
210 Unemployment Compensation	\$ -	\$ 400.00
212 Employer Medicare	\$ -	\$ 750.00
309 Contracts with Government Agencies	\$ 53,500.00	\$ 53,500.00
355 Travel	\$ 1,500.00	\$ 1,500.00
Total Juvenile Services	\$ 105,198.46	\$ 127,638.46
 54310 Fire Prevention & Control		
316 CENT. 10	\$ 37,500.00	\$ 37,500.00
316 ELK MILLS 11	\$ 37,500.00	\$ 37,500.00
316 HAMP.12	\$ 37,500.00	\$ 37,500.00
316 R.M. 13	\$ 37,500.00	\$ 37,500.00
316 S.CK. 14	\$ 37,500.00	\$ 37,500.00
316 WAT 15	\$ 37,500.00	\$ 37,500.00
316 WS.CA 16	\$ 37,500.00	\$ 37,500.00
599 Other Charges	\$ 15,000.00	\$ 15,000.00
Total Fire Prevention & Control	\$ 277,500.00	\$ 277,500.00
 54420 Rescue Squad & Life Saving Crew		
599 Other Charges (Rescue Squad)	\$ 241,300.00	\$ 241,000.00
Total Rescue Squad & Life Saving Crew	\$ 241,300.00	\$ 241,000.00

ACCOUNT	Approved Budget	
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54490 EMA		
105 Supervisor/Director	\$ 29,516.00	\$ 30,081.00
161 Secretary	\$ 21,120.94	\$ 21,685.94
189 Other Salaries & Wages	\$ 650.00	\$ 650.00
201 Social Security	\$ -	\$ 3,240.00
204 State Retirement	\$ -	\$ 7,000.00
206 Life Insurance	\$ -	\$ 75.00
207 Medical Insurance	\$ -	\$ 9,600.00
208 Dental Insurance	\$ -	\$ 375.00
210 Unemployment Compensation	\$ -	\$ 400.00
212 Employer Medicare	\$ -	\$ 751.00
299 Other Fringe Benefits	\$ 13,894.00	\$ -
307 Communication	\$ 2,000.00	\$ 2,000.00
320 Dues & Memberships	\$ 121.00	\$ 121.00
336 Maintenance & Repair Services-Equip	\$ 220.00	\$ 220.00
337 Maintenance & Repair Services-Office	\$ 420.00	\$ 420.00
338 Maintenance & Repair Services-Vehicle	\$ 800.00	\$ 800.00
348 Postal Charges	\$ 225.00	\$ 225.00
349 Printing, Stationery & Forms	\$ 1,000.00	\$ 1,000.00
355 Travel	\$ 1,000.00	\$ 1,000.00
399 Other Contracted Services	\$ 500.00	\$ 500.00
425 Gasoline	\$ 1,000.00	\$ 1,000.00
429 Instructional Supplies & Materials	\$ 500.00	\$ 500.00
435 Office Supplies	\$ 500.00	\$ 500.00
451 Uniforms	\$ 200.00	\$ 200.00
499 Other Supplies & Materials	\$ 500.00	\$ 500.00
599 Other Charges	\$ 800.00	\$ 800.00
719 Office Equipment	\$ 250.00	\$ 250.00
Total EMA Office	\$ 75,216.94	\$ 83,893.94
54510 Inspection & Regulation		
105 Supervisor/Director	\$ 6,000.00	\$ 6,000.00
355 Travel	\$ 200.00	\$ 200.00
435 Office Supplies	\$ 50.00	\$ 50.00
719 Office Equipment	\$ 250.00	\$ 250.00
Total Inspection & Regulation	\$ 6,500.00	\$ 6,500.00
54610 County Coroner/Medical Examiner		
199 Other Per Diem & Fees	\$ 5,400.00	\$ 5,400.00
508 Premiums on Corporate Surety Bonds	\$ 400.00	\$ 400.00
Total County Coroner/Medical Examiner	\$ 5,800.00	\$ 5,800.00
54900 Other Public Safety		
191 Board & Committee Members Fees	\$ 950.00	\$ 950.00
Total Other Public Safety	\$ 950.00	\$ 950.00
55110 Local Health Center		
599 Other Charges (Health Dept)	\$ 160,550.00	\$ 160,550.00
Total Local Health Center	\$ 160,550.00	\$ 160,550.00

ACCOUNT	Approved Budget	
	2006-07	2007-08
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	Approved Budget	Approved 7-16-07
55120 Rabies & Animal Control		
161 Secretary	\$ -	\$ 1,200.00
169 Part-Time Personnel	\$ -	\$ 11,248.00
189 Other Salaries & Wages	\$ 16,192.40	\$ 16,757.40
201 Social Security	\$ -	\$ 1,830.00
204 State Retirement	\$ -	\$ 2,400.00
206 Life Insurance	\$ -	\$ 38.00
207 Medical Insurance	\$ -	\$ 4,800.00
208 Dental Insurance	\$ -	\$ 190.00
210 Unemployment Compensation	\$ -	\$ 200.00
212 Employer Medicare	\$ -	\$ 425.00
399 Other Contracted Services(Animal Shelter)	\$ 18,807.60	\$ 18,807.60
435 Office Supplies	\$ -	\$ 1,000.00
Total Rabies & Animal Control	\$ 35,000.00	\$ 58,896.00
55130 Ambulance/Emergency Medical Services		
316 Contributions (911)	\$ 76,712.50	\$ 76,712.50
Total Ambulance / Emergency Medical Service	\$ 76,712.50	\$ 76,712.50
55180 Crippled Children Services		
316-40 Contributions (Vocational Rehab)	\$ 15,342.50	\$ 20,227.00
Total Crippled Children Services	\$ 15,342.50	\$ 20,227.00
55520 Aid To Dependent Children		
316-41 Contributions (Community Day Care)	\$ 1,353.75	\$ 1,353.75
Total Aid To Dependent Children	\$ 1,363.75	\$ 1,353.75
55590 Other Local Welfare Service		
341 Pauper Burials	\$ 1,600.00	\$ 1,600.00
Total Local Welfare Services	\$ 1,600.00	\$ 1,600.00
55900 Other Public Health		
316 Contributions (Red Cross)	\$ 1,353.75	\$ 1,425.00
Total Other Public Health	\$ 1,353.75	\$ 1,425.00
56300 Senior Citizen Assistance		
316 Contributions - Senior Citizens	\$ 14,440.00	\$ 14,440.00
316-30 Adult Day Care	\$ 1,805.00	\$ 2,470.00
316-31 Homemakers	\$ 2,436.75	\$ 2,938.00
316-32 Family Support	\$ 2,771.15	\$ 4,116.00
316-33 Nutrition	\$ 1,805.00	\$ 2,833.00
316-34 Ret.	\$ 902.50	\$ 1,000.00
316-35 Transportation -Van	\$ 16,245.00	\$ 16,245.00
316-91 Safe Passage	\$ -	\$ 500.00
Total Senior Citizen Assistance	\$ 40,405.40	\$ 44,542.00
56500 Libraries		
316 Contributions- Library	\$ 31,587.50	\$ 31,587.50
Total Libraries	\$ 31,587.50	\$ 31,587.50

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	2006-07	2007-08
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56700 Park		
316 Contributions (City Park & Rec.)	\$ 22,562.50	\$ 22,562.50
Total Park	\$ 22,562.50	\$ 22,562.50
56900 Other Social, Cultural & Recreational		
316-90 District 1	\$ 1,288.20	\$ 1,690.74
316-91 District 2	\$ 1,288.20	\$ 1,127.16
316-92 District 3	\$ 644.10	\$ 563.58
316-93 District 4	\$ 1,288.20	\$ 1,127.16
316-94 District 5	\$ 2,256.25	\$ 2,256.25
Total Other Social, Cultural & Recreations	\$ 6,764.95	\$ 6,764.89
57100 Agricultural Extension Service		
189 Other Salaries & Wages	\$ 73,406.06	\$ 75,666.06
299 Other Fringe Benefits	\$ 7,504.35	\$ 7,504.35
307 Communication	\$ 4,000.00	\$ 2,500.00
316 Contributions	\$ 2,400.00	\$ 2,400.00
355 Travel	\$ 900.00	\$ 1,400.00
415 Electricity	\$ 1,800.00	\$ 2,400.00
435 Office Supplies	\$ 1,000.00	\$ 1,000.00
452 Utilities	\$ 800.00	\$ 1,100.00
454 Water and Sewer	\$ 200.00	\$ 300.00
499 Other Supplies & Materials	\$ 400.00	\$ 400.00
719 Office Equipment	\$ 1,000.00	\$ 1,000.00
Total Agricultural Extension Service	\$ 93,410.41	\$ 95,670.41
57700 Flood Control		
351 Rental	\$ 500.00	\$ 500.00
435 Office Supplies	\$ 350.00	\$ 350.00
499 Other Supplies & Materials	\$ 3,000.00	\$ 3,000.00
Total Flood Control	\$ 3,850.00	\$ 3,850.00
57900 Other Agriculture & Natural Resources		
309 Contracts with Government Agency (Soil)	\$ 18,952.50	\$ 18,952.50
316 Contributions (Dept of Agriculture)	\$ 902.50	\$ 902.50
Total Other Agriculture & Natural Resources	\$ 19,855.00	\$ 19,855.00
58110 Tourism		
316 Contributions (Chamber of Commerce)	\$ 81,109.00	\$ 81,109.00
Total Tourism	\$ 81,109.00	\$ 81,109.00
58120 Industrial Development		
321 Engineering Services	\$ 3,750.00	\$ 3,750.00
415 Electricity	\$ 125.00	\$ 125.00
Total Industrial Development	\$ 3,875.00	\$ 3,875.00
58190 Other Economic & Community Develop		
316 Contributions (1st TN Development Dist)	\$ 5,650.00	\$ 5,650.00
316-42 Contributions (Pathology)	\$ 28,204.00	\$ 25,185.00
Total Other Economic & Community Development	\$ 33,854.00	\$ 30,835.00

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58300 Veteran's Services		
105 Director	\$ 21,055.98	\$ 21,055.98
201 Social Security	\$ -	\$ 1,350.00
204 State Retirement	\$ -	\$ 3,150.00
206 Life Insurance	\$ -	\$ 38.00
207 Medical Insurance	\$ -	\$ 4,800.00
208 Dental Insuranc	\$ -	\$ 190.00
210 Unemployment Compensation	\$ -	\$ 200.00
212 Employer Medicare	\$ -	\$ 350.00
348 Postal Charges	\$ 300.00	\$ 300.00
351 Rental	\$ 100.00	\$ 600.00
355 Travel	\$ 1,200.00	\$ 1,200.00
435 Office Supplies	\$ 800.00	\$ 500.00
719 Office Equipment	\$ 300.00	\$ 300.00
Total Veterans' Services	\$ 23,755.98	\$ 34,033.98
58400 Other Charges		
505 Judgements	\$ 2,000.00	\$ 2,000.00
Total Other Charges	\$ 2,000.00	\$ 2,000.00
58500 Contributions to Other Agencies		
316 Contributions (EDC)	\$ 33,250.00	\$ 40,000.00
316-43 Contributions (Boys & Girls Club)	\$ 9,025.00	\$ 9,500.00
Total Contributions to Other Agencies	\$ 42,275.00	\$ 49,500.00
58600 Employee Benefits		
201 Social Security	\$ 296,100.00	\$ -
204 State Retirement	\$ 608,900.00	\$ -
205 Employee & Dependent Insurance	\$ 768,000.00	\$ 45,473.00
210 Unemployment Compensation	\$ 20,650.00	\$ -
212 Employee Medicare	\$ 73,500.00	\$ -
Total Employee Benefits	\$ 1,767,150.00	\$ 45,473.00
58900 Miscellaneous		
348 Postal Charges	\$ 30,000.00	\$ 30,000.00
510 Trustee's Commission	\$ 120,000.00	\$ 120,000.00
Total Miscellaneous	\$ 150,000.00	\$ 150,000.00
6400 Litter & Trash Collections		
160 Guards	\$ 23,595.00	\$ 25,013.07
201 Social Security	\$ 2,000.00	\$ 2,000.00
336 Maintenance & Repair Services-Equip	\$ 1,173.00	\$ 1,173.00
429 Instructional Supplies & Materials	\$ 9,100.00	\$ 9,100.00
499 Other Supplies & Materials	\$ 500.00	\$ 500.00
506 Liability Insurance	\$ 500.00	\$ 500.00
513 Workman's Compensation Insurance	\$ 500.00	\$ 500.00
Total Litter & Trash Collections	\$ 37,368.00	\$ 38,786.07

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91190 Other General Government Projects

791 Other Construction

\$ 15,000.00

\$ 15,000.00

Total Other General Government Projects

\$ 15,000.00

\$ 15,000.00

TOTAL FUND 101

\$ 9,916,462.96

\$ 10,473,614.14

Revenue \$ 10,387,408.91

Fund Balance \$ 86,205.23

Total \$ 10,473,614.14

Expenditures \$ 10,473,614.14

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Revenue		
40260 Litigation Tax-Special Purpose	\$ 10,000.00	\$ 10,000.00
Total Local Taxes	\$ 10,000.00	\$ 10,000.00

<u>112</u>		
51800 County Buildings		
335 Maintenance & Repair Services-Build	\$ 5,700.00	\$ 5,700.00
410 Custodial Supplies	\$ 200.00	\$ 200.00
Total County Buildings	\$ 5,900.00	\$ 5,900.00
53900 Other Administrations of Justice		
709 Data Processing Equipment	\$ 4,000.00	\$ 4,000.00
Total Other Administration of Justice	\$ 4,000.00	\$ 4,000.00
58900 Miscellaneous		
510 Trustee's Commission	\$ 100.00	\$ 100.00
Total Miscellaneous	\$ 100.00	\$ 100.00
GRAND TOTAL 112	\$ 10,000.00	\$ 10,000.00

Revenue	\$ 10,000.00
Expenditures	\$ 10,000.00

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116 SOLID WASTE

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Revenue

43109 Transfer Waste Stations Collection	\$	560,000.00	\$	560,000.00
43110 Tipping Fees	\$	54,800.00	\$	54,800.00
44120 Lease/Rentals	\$	1,200.00	\$	1,200.00
44145 Sale of Recycle Materials	\$	27,000.00	\$	27,000.00
44170 Miscellaneous Refunds	\$	21,000.00	\$	21,000.00

Total Revenue	\$	664,000.00	\$	664,000.00
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116

55754 Landfill Operation & Maintenance

105 Supervisor/Director	\$	34,220.53	\$	34,904.94
149 Laborers	\$	113,914.50	\$	116,192.79
201 Social Security	\$	18,120.00	\$	18,120.00
204 State Retirement	\$	14,700.00	\$	14,700.00
205 Employee & Dependent Insurance	\$	21,750.00	\$	21,750.00
210 Unemployment Compensation	\$	812.00	\$	812.00
212 Employee Medicare	\$	3,000.00	\$	3,000.00
307 Communication	\$	1,200.00	\$	1,200.00
322 Evaluation & Testing	\$	3,100.00	\$	3,100.00
335 Maintenance & Repair Services-Build	\$	5,000.00	\$	5,000.00
336 Maintenance & Repair Services-Equip	\$	32,000.00	\$	32,000.00
348 Postal Charges	\$	180.00	\$	180.00
351 Rentals	\$	1,000.00	\$	1,000.00
355 Travel	\$	1,100.00	\$	1,100.00
359 Disposal Fees	\$	232,000.00	\$	232,000.00
409 Crushed Stone	\$	6,500.00	\$	6,500.00
412 Diesel Fuel	\$	28,000.00	\$	28,000.00
423 Fuel Oil	\$	4,000.00	\$	4,000.00
424 Garage Supplies	\$	600.00	\$	600.00
425 Gasoline	\$	13,500.00	\$	13,500.00
433 Lubricants	\$	1,300.00	\$	1,300.00
435 Office Supplies	\$	2,200.00	\$	2,200.00
451 Uniforms	\$	1,800.00	\$	1,800.00
452 Utilities	\$	3,500.00	\$	3,500.00
499 Other Supplies & Materials	\$	1,250.00	\$	1,250.00
506 Liability Insurance	\$	150.00	\$	150.00
599 Other Charges	\$	5,000.00	\$	5,000.00

Total Landfill Operation & Maintenance	\$	549,897.03	\$	552,859.73
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116

55751 Recycle Center

105 Supervisor/Director	\$	7,691.67	\$	7,845.50
149 Laborers	\$	15,024.85	\$	15,325.35
169 Part-Time Personnel	\$	3,708.60	\$	3,782.77
299 Other Fringe Benefits	\$	5,350.00	\$	5,350.00
307 Communication	\$	500.00	\$	500.00
335 Maintenance & Repair Services-Build	\$	300.00	\$	300.00
336 Maintenance & Repair Services-Equip	\$	1,500.00	\$	1,500.00
351 Rental	\$	350.00	\$	350.00
425 Gasoline	\$	1,500.00	\$	1,500.00
435 Office Supplies	\$	100.00	\$	100.00
452 Utilities	\$	2,800.00	\$	2,800.00
599 Other Charges	\$	1,000.00	\$	1,000.00

Total Recycle Center	\$	39,825.12	\$	40,353.62
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116 Other Public Health & Welfare

55900

399-11	Other Contracted Services-Elk Mills	\$	20,000.00	\$	20,000.00
399-13	Other Contracted Services-Roan Mtn	\$	40,000.00	\$	40,000.00
Total Other Public Health & Welfare		\$	60,000.00	\$	60,000.00

116

58900 Miscellaneous

510	Trustee's Commission	\$	5,800.00	\$	5,800.00
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Total Miscellaneous		\$	5,800.00	\$	5,800.00
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TOTAL		\$	655,522.15	\$	655,522.15
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Revenue	\$	664,000.00
Expenditures	\$	655,522.15
Addition to Fund Bala	\$	8,477.85

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REVENUE

117 HEALTH DEPT

44170 Miscellaneous Refund	\$	1,500.00	\$	1,500.00
46310 Health Dept Programs-County Funds	\$	160,550.00	\$	160,550.00
Total Health Dept Revenue	\$	162,050.00	\$	162,050.00

117

Health Dept

55110

105 Supervisor/Director	\$	5,470.00	\$	5,470.00
131 Medical Personnel	\$	15,780.00	\$	15,780.00
161 Secretary	\$	2,160.00	\$	2,160.00
189 Other Salaries & Wages	\$	29,180.00	\$	29,180.00
201 Social Security	\$	2,810.00	\$	2,810.00
307 Communication	\$	3,500.00	\$	3,500.00
309 Contracts with Government Agencies	\$	53,800.00	\$	53,800.00
335 Maintenance & Repair Service-Build	\$	3,500.00	\$	3,500.00
347 Pest Control	\$	1,500.00	\$	1,500.00
348 Postal Charges	\$	1,800.00	\$	1,800.00
355 Travel	\$	200.00	\$	200.00
413 Drugs & Medical Supplies	\$	5,550.00	\$	5,550.00
452 Utilities	\$	27,000.00	\$	27,000.00
499 Other Charges & Materials	\$	5,300.00	\$	5,300.00
599 Other Charges	\$	3,000.00	\$	3,000.00
Total Health Dept	\$	160,550.00	\$	160,550.00

Revenue	\$	162,050.00
Expenditures	\$	160,550.00
Addition to Fund Balanc	\$	1,500.00

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REVENUE			
122 Drug Control			
42140 Drug Control Fines	\$	2,000.00	\$ 2,000.00
42340 Drug Control Fines	\$	10,000.00	\$ 11,000.00
Total Fines, Forfeitures & Penalties	\$	12,000.00	\$ 13,000.00
122 Law Enforcement Training Programs			
44170 Miscellaneous Refunds	\$	1,000.00	\$ 4,000.00
44530 Sale of Equipment	\$	1,000.00	\$ 4,000.00
44540 Sale of Property	\$	1,000.00	\$ 1,000.00
46210 Law Enforcement Training Programs	\$	5,000.00	\$ 5,000.00
Total Law Enforcement Training Programs	\$	8,000.00	\$ 14,000.00
122			
54110 Sheriff's Dept			
189 Other Salaries & Wages	\$	2,000.00	\$ 3,000.00
319 Drug Control Payments	\$	11,000.00	\$ 5,000.00
355 Travel	\$	500.00	\$ 1,500.00
368 Drug Treatment	\$	500.00	\$ 1,000.00
401 Animal Food & Supplies	\$	500.00	\$ 2,000.00
499 Other Supplies & Materials	\$	500.00	\$ 1,000.00
718 Motor Vehicles	\$	9,000.00	\$ 15,000.00
719 Office Equipment	\$	2,000.00	\$ 2,000.00
Total Sheriff's Dept	\$	26,000.00	\$ 30,500.00
122			
58900 Miscellaneous			
510 Trustee's Commission	\$	200.00	\$ 200.00
Total Miscellaneous	\$	200.00	\$ 200.00
GRAND TOTAL 122	\$	26,200.00	\$ 30,700.00
	Revenue	\$	27,000.00
	Fund Balance	\$	3,700.00
	Total	\$	30,700.00
	Expenditures	\$	30,700.00

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151 DEBT SERVICE

REVENUE

40110 Current Property Tax	\$	1,764,000.00	\$	2,080,720.00
40120 Trustee's Collections -Prior Year	\$	40,000.00	\$	40,000.00
40130 Circuit Clerk/Clerk & Master Collections	\$	15,000.00	\$	15,000.00
40140 Interest & Penalty	\$	10,000.00	\$	10,000.00
40161 Payments in Lieu of Taxes-TVA	\$	3,000.00	\$	3,000.00
40162 Payments in Lieu of Taxes-Local Utility	\$	10,000.00	\$	10,000.00
40163 Payments in Lieu of Taxes-Other	\$	1,000.00	\$	1,000.00
40320 Bank Excise Tax	\$	13,000.00	\$	13,000.00
Total Local Taxes	\$	1,856,000.00	\$	2,172,720.00
151				
44110 Interest Earned	\$	75,000.00	\$	250,000.00
Total Other Local Revenue	\$	75,000.00	\$	250,000.00
151				
46851 State Revenue Sharing -TVA	\$	30,000.00	\$	50,000.00
Total State of Tennessee	\$	30,000.00	\$	50,000.00
TOTAL REVENUE	\$	1,961,000.00	\$	2,472,720.00

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ACCOUNT	2006-07	2007-08
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<p>151 80000 General Government Debt Service</p>		
82310-602-90 Principal on Notes Jail Modular-1,000,000	\$ 333,334.00	\$ -
82110-602-92 Principal on Notes Sheriff's Cars	\$ 56,666.67	\$ 56,666.67
82310-602-91 Principal on Notes Jail Modular-300,000	\$ 100,000.00	\$ -
82310-602-94 Principal on Notes Jail Project -18,000,000	\$ -	\$ -
82200-604-90 Interest on Notes Jail Modular-1,000,00	\$ 8,334.00	\$ -
82210-604-92 Interest on Notes Sheriff's Cars	\$ 6,643.00	\$ 4,816.66
82200-604-91 Interest on Notes Jail Modular-300,000	\$ 2,970.00	\$ -
82210-604-94 Interest on Notes Jail Project - 18,000,000	\$ 189,000.00	\$ 810,000.00
82200-699-90 Fees Jail Project - 18,000,000		\$ 50,000.00
82310-510 Trustee's Commission Commission	\$ 30,000.00	\$ 45,000.00
Total General Debt Service	\$ 567,699.18	\$ 966,483.33
<p>80000 Education Debt Service</p>		
82130-612-55 Principal on Notes Cloudland-3,500,000	\$ 207,000.00	\$ 218,000.00
82130-612-56 Principal on Notes Cloudland-9,000,000	\$ 591,000.00	\$ 619,000.00
82130-612-90 Principal on Note School Projects-4,550,000	\$ 108,000.00	\$ 112,000.00
82230-613-55 Interest on Notes Cloudland-3,500,000	\$ 130,500.00	\$ 120,150.00
82230-613-56 Interest on Notes Cloudland-9,000,000	\$ 265,715.00	\$ 237,642.50
82230-613-90 Interest on Notes School Projects-4,550,000	\$ 182,000.00	\$ 177,680.00
82300-699-55 Fees Cloudland-3,500,000	\$ 15,000.00	\$ 15,000.00

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Education Debt Service Cont.		
82300-699-56 Fees		
Cloudland-9,000,000	\$ 35,000.00	\$ 35,000.00
82300-699-90 Fees		
School Projects-4,550,000	\$ 20,000.00	\$ 40,000.00
Total Education Debt Service	\$ 1,229,905.00	\$ 1,574,472.50
Total All Debt Service	\$ 1,797,604.18	\$ 2,540,955.83

Revenue	\$ 2,472,720.00
Fund Balance	\$ 68,235.83
Total	\$ 2,540,955.83
Expenditures	\$ 2,540,955.83

ACCOUNT
131
HIGHWAY DEPT

Revenue

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40110 Current Property Tax	\$ 585,000.00	\$ 664,488.00
40120 Trustee's Collection-Prior Year	\$ 14,000.00	\$ 14,000.00
40130 Circuit Clerk/Clerk & Master	\$ 5,000.00	\$ 500.00
40140 Interest & Penalty	\$ 4,000.00	\$ 4,000.00
40161 Payments in Lieu of Taxes-TVA	\$ 1,000.00	\$ 1,000.00
40162 Payments in Lieu of Taxes-Local Utility	\$ 6,500.00	\$ 6,500.00
40163 Payments in Lieu of Taxes-Other	\$ 200.00	\$ 200.00
40280 Mineral Severance Tax	\$ 88,000.00	\$ 88,000.00
40320 Bank Excise Tax	\$ 5,000.00	\$ 5,000.00
44170 Miscellaneous Refunds	\$ 75,000.00	\$ 75,000.00
46420 State Aid Program	\$ 175,000.00	\$ 175,000.00
46851 State Revenue Sharing-TVA	\$ 14,500.00	\$ 14,500.00
46920 Gasoline & Motor Fuel Tax	\$ 1,640,794.00	\$ 1,755,000.00
46930 Petroleum Special Tax	\$ 45,669.00	\$ 45,669.00
47680 Forest Service	\$ 12,500.00	\$ 12,500.00
48140 Other Governmental Units	\$ 13,000.00	\$ 13,000.00
Total Revenue	\$ 2,685,163.00	\$ 2,874,357.00

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Highway Department

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61000 Highway Administration			
101 County Official/Administrative Office	\$	69,376.00	\$ 72,845.00
103 Assistant	\$	34,883.80	\$ 35,581.48
105 Supervisor/Director	\$	26,288.63	\$ 29,214.43
161 Secretary	\$	39,128.32	\$ 39,910.89
320 Dues & Memberships	\$	3,750.00	\$ 3,900.00
331 Legal Services	\$	500.00	\$ 500.00
332 Legal Notices, Recording & Court Cost	\$	600.00	\$ 600.00
337 Maintenance & Repair Services-Office	\$	500.00	\$ 500.00
348 Postal Charges	\$	700.00	\$ 700.00
349 Printing, Stationery & Forms	\$	900.00	\$ 750.00
351 Rentals	\$	1,200.00	\$ 1,200.00
355 Travel	\$	3,000.00	\$ 3,000.00
399 Other Contracted Services	\$	35,200.75	\$ 35,200.75
413 Drugs & Medical Supplies	\$	100.00	\$ 100.00
435 Office Supplies	\$	1,500.00	\$ 2,000.00
599 Other Charges	\$	700.00	\$ 700.00
707 Building Improvements	\$	3,500.00	\$ 3,500.00
708 Communication Equipment	\$	5,000.00	\$ 5,000.00
719 Office Equipment	\$	3,500.00	\$ 3,000.00
Total Highway Administration	\$	230,327.50	\$ 238,202.55
62000 Highway & Bridge Maintenance			
141 Foremen	\$	70,653.59	\$ 72,066.66
143 Equipment Operators	\$	194,446.93	\$ 198,335.87
147 Truck Drivers	\$	274,291.63	\$ 279,777.46
149 Laborers	\$	281,979.38	\$ 287,618.97
323 Explosive & Drilling Services	\$	6,000.00	\$ 6,000.00
351 Rentals	\$	4,000.00	\$ 4,000.00
399 Other Contracted Services	\$	13,500.00	\$ 13,500.00
404 Asphalt - Hot Mix	\$	660,000.00	\$ 660,000.00
405 Asphalt - Liquid	\$	9,000.00	\$ 9,000.00
408 Concrete	\$	10,000.00	\$ 10,000.00
409 Crushed Stone	\$	85,000.00	\$ 85,000.00
420 Fertilizer, Lime Chemicals & Seed	\$	500.00	\$ 500.00
426 Construction Materials	\$	10,000.00	\$ 10,000.00
436 Other Road Materials	\$	10,000.00	\$ 10,000.00
438 Pipe	\$	20,000.00	\$ 20,000.00
443 Road Signs	\$	8,000.00	\$ 8,000.00
444 Salt	\$	-	\$ 40,000.00
445 Sand	\$	500.00	\$ 500.00
446 Small Tools	\$	1,200.00	\$ 1,200.00
451 Uniforms	\$	17,000.00	\$ 17,000.00
455 Wood Products	\$	500.00	\$ 500.00
499 Other Supplies & Materials	\$	2,000.00	\$ 2,000.00
Total Highway & Bridge Maintenance	\$	1,678,571.53	\$ 1,734,998.96
63100 Operation & Maintenance of Equipment			
142 Mechanic(s)	\$	72,683.89	\$ 74,137.57
327 Freight Expenses	\$	3,000.00	\$ 3,000.00
336 Maintenance & Repair Services-Equipment	\$	20,000.00	\$ 20,000.00
353 Tow-In Service	\$	1,000.00	\$ 1,000.00
399 Other Contracted services	\$	2,000.00	\$ 2,000.00
412 Diesel Fuel	\$	71,500.00	\$ 92,000.00
418 Equipment & Machinery Parts	\$	90,000.00	\$ 90,000.00
424 Garage Supplies	\$	4,000.00	\$ 4,000.00

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Operation & Maintenance of Equipment - Cont.

425 Gasoline	\$	99,000.00	\$	138,000.00
433 Lubricants	\$	6,000.00	\$	6,000.00
446 Small Tools	\$	4,000.00	\$	4,000.00
450 Tires & Tubes	\$	20,000.00	\$	20,000.00
499 Other Supplies & Materials	\$	11,000.00	\$	11,000.00

Total Operation & Maintenance of Equipment \$ **404,183.89** \$ **465,137.57**

65000 Other Charges

307 Communication	\$	9,500.00	\$	9,500.00
415 Electricity	\$	7,000.00	\$	7,000.00
434 Natural Gas	\$	10,000.00	\$	10,000.00
454 Water & Sewer	\$	3,500.00	\$	3,500.00
505 Judgements	\$	9,000.00	\$	10,000.00
508 Premiums on Corporate Surety Bonds	\$	250.00	\$	250.00
510 Trustee's Commission	\$	28,000.00	\$	28,000.00
511 Vehicle & Equipment Insurance	\$	63,000.00	\$	62,000.00
599 Other Charges	\$	1,800.00	\$	1,800.00

Total Other Charges \$ **132,050.00** \$ **132,050.00**

66000 Employee Benefits

201 Social Security	\$	79,800.00	\$	79,800.00
204 State Retirement	\$	147,000.00	\$	147,000.00
205 Employee & Dependent Insurance	\$	166,000.00	\$	182,600.00
210 Unemployment Compensation	\$	10,000.00	\$	10,000.00
212 Employer Medicare	\$	12,600.00	\$	14,750.00
299 Other Fringe Benefits	\$	3,000.00	\$	3,000.00
322 Evaluation & Testing	\$	1,000.00	\$	1,000.00
513 Workman's Compensation Insurance	\$	85,000.00	\$	85,000.00

Total Employee Benefits \$ **504,400.00** \$ **523,150.00**

68000 Capital Outlay

321 Engineering Services	\$	12,000.00	\$	12,000.00
711 Furniture & Fixtures	\$	1,000.00	\$	1,000.00
712 Heating & air Conditioning Equipment	\$	5,000.00	\$	5,000.00
714 Highway Equipment	\$	250,000.00	\$	250,000.00
718 Motor Vehicles	\$	150,000.00	\$	150,000.00
799 Other Capital Outlay	\$	25,000.00	\$	25,000.00

Total Capital Outlay \$ **443,000.00** \$ **443,000.00**

TOTAL HIGHWAY DEPT \$ **3,392,532.92** \$ **3,536,539.08**

Revenue	\$	2,874,357.00
Fund Balance	\$	662,182.08
Total	\$	3,536,539.08
Expenditures	\$	3,536,539.08

Motion was made by Bill Armstrong, seconded by Robert Davis to approve the following Resolution No. 472 fixing the tax levy for 2007-2008 at \$2.10. Roll call vote as follows:

AYES: Jack Buckles, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Jeff McKinney, R. L. Miller, Jim Whaley, Harry Sisk, Jerry Pearman, L. C. Tester, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Terry Montgomery, Ken Arney, Larry McKinney, Lynn Tipton, Jack Campbell, Richard Tester, Bill Armstrong, Robert Davis & Robert Gobble

NAYS: 0
PASSING: 0
ABSENT: 0

There being 24 ayes, 0 nays, 0 passing and 0 absent, motion duly carried this July 16, 2007.

Resolution No. 472

RESOLUTION FIXING THE TAX LEVY IN
CARTER COUNTY, TENNESSEE, FOR THE
FISCAL YEAR BEGINNING JULY 1, 2007 (2007-2008)

SECTION 1. BE IT RESOLVED by the County Commissioners of Carter County, Tennessee, assembled in Elizabethton, Tennessee, at the Courthouse on the 16th day of July, 2007, that the combined property tax rate of Carter County Tennessee, for the fiscal year beginning July 1, 2007, and ending June 30, 2008, shall be \$2.10 on each \$100.00 of taxable property, both real and personal property, which is to provide revenue for each of the following funds and otherwise conform to the following levies;

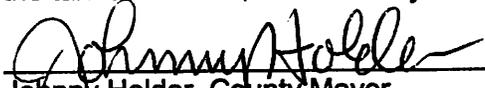
<u>FUND</u>	<u>RATE</u>
General Purpose/Schools	\$.960
County General Fund	\$.731
Debt Service	\$.310
<u>County Road Fund</u>	<u>\$.099</u>
Total	\$ 2.100

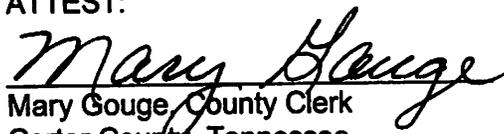
SECTION 2. BE IT FURTHER RESOLVED that all resolutions of the County Commission of Carter County, Tennessee, which are in conflict with this Resolution are hereby repealed.

SECTION 3. BE IT FURTHER RESOLVED that all business, occupations, and other matters which are declared taxable privileges by the State of Tennessee, as provided by state laws, be and the same are hereby declared privileges for County purposes in Carter County, Tennessee, and the same rate and amount shown and provided in the statutes, to which full reference is, has and made, and this Resolution shall also apply to any future effective statute and laws.

SECTION 4. BE IT FURTHER RESOLVED that this Resolution take effect from and after its passage, the public welfare requiring it, and this resolution will be spread upon the minutes of the County Commission of Carter County, Tennessee, in the County Clerk's records.

The foregoing Resolution having been presented, duly considered, after preparation, was upon motion of Bill Armstrong, seconded by Robert Davis on roll call there being 24 ayes, 0 nays, 0 abstaining, 0 absent, having received a constitutional majority, was declared duly adopted in open court by the County Executive of Carter County and the tax rate set at \$2.10 for the year beginning July 1, 2007 and ending June 30, 2008.


Johnny Holder, County Mayor
Carter County, Tennessee

ATTEST:

Mary Gouge, County Clerk
Carter County, Tennessee

Motion was made by Gebe Ritchie, seconded by Robert Davis to hire a Veteran's Service officer and have them in place within sixty (60) days. By voice roll call vote, motion duly carried this July 16, 2007.

R. L. Miller informed the Commission that the Roan Mountain Recreational Foundation had raised funds in the amount of \$14,900 to build a maintenance shed and bathroom facility at Roan Mountain Park. He stated this project would be of no cost to the County but would be turned over to the County upon completion. Motion was made by Jeff McKinney, seconded by Nancy Brown to accept this proposal. Roll call vote as follows:

AYES: Jack Buckles, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Jeff McKinney, R. L. Miller, Jim Whaley, Harry Sisk, Jerry Pearman, L. C. Tester, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Terry Montgomery, Ken Arney, Larry McKinney, Lynn Tipton, Jack Campbell, Richard Tester, Bill Armstrong, Robert Davis & Robert Gobble
NAYS: 0
PASSING: 0
ABSENT: 0

There being 24 ayes, 0 nays, 0 passing and 0 absent, motion duly carried this July 16, 2007.

Tom Bowers informed the Commission that the Tax Assessor, Gerald Holly, has had \$42,000 taken from his budget without his consent or knowledge and spent somewhere else. He stated that another Official had told him that the same thing had happened with his budget. Jo Ann Blankenship said that the Financial Management Committee was aware of the matter in the Tax Assessor's Office and was already looking into that, but was unaware of a problem in any other office. Motion was made by Tom Bowers, seconded by Terry Montgomery, to refer these matters over to the Special Investigations Committee and have them report their findings back to the Financial Management Committee. He asked the County Attorney to give his guidance, recommending any appropriate legal action. By voice roll call vote, motion duly carried this July 16, 2007.

Motion was made by Jack Buckles, seconded by Jeff McKinney to rearrange the seating in the courtroom before the next Commission meeting to a rectangular shape in order for the Commissioners to be able to face each other. By voice roll call vote, motion duly carried this July 16, 2007.

Motion was made to adjourn and by voice roll call vote, duly carried this July 16, 2007.