



The Budget Appropriation Resolution and Tax Levy of
Rutherford County, Tennessee
for the Fiscal Year Ending June 30, 2015

Adopted By The Rutherford County Commission • June 27, 2014

Rutherford County, Tennessee

**2014-2015 Fiscal Budget
Table of Contents**

Letter of Transmittal	1
Overview	2
Statement of Proposed Operations By Fund Account	3
Estimated Revenue from Current Property Taxes	8
The Tax Levy Resolution	9
The Appropriating Resolution	11
Resolution of Fund Balance Policy	20
PERSONNEL INFORMATION	25
OPERATING BUDGET SECTION:	
Operating Budget Introduction	31
General Fund	33
Solid Waste/Sanitation Fund	73
Ambulance Service Fund	81
Industrial Economic Development Fund	87
Asset Forfeiture Fund	91
Drug Control Fund	95
Road and Bridge Fund	99
General Purpose School Fund	107
Central Cafeteria Fund	127
General Debt Service Fund	131
Education Capital Project	137
CAPITAL BUDGET SECTION:	
Capital Budget Overview	141
General Capital Projects	143
Education Capital Projects	143
COUNTY GOVERNMENT ORGANIZATIONAL CHART	147



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LETTER OF TRANSMITTAL

August 19, 2014

To the Board of County Commissioners and
Citizens of Rutherford County, Tennessee

The Rutherford County Finance Department herein submits the 2014-2015 consolidated budget document as required by Chapter 49, Private Acts of 1979. The Rutherford County Board of Commissioners adopted this budget on June 27, 2014. The Commission also adopted a property tax rate of \$2.4867 on August 14, 2014 to provide sufficient tax revenue that, together with other revenues, adequately funds total appropriations of \$480,710,020. An overview of the budget is provided in this document for those who do not require as much detail.

The County Commission is committed to maintaining adequate fund balances as recommended by bond rating agencies. This budget reflects reductions of the fund balances of the all budgeted funds with the exception of the Drug Control Fund and the Education Capital Project Fund. The County Commission has adopted resolutions establishing minimum fund balance's for the General Fund and the Debt Service Fund. The projected ending fund balances of the major budgeted funds are within the recommended ranges. Based on our strong financial performance, as well as the strength of the county's economy, Rutherford County maintains a bond rating of Aa1 from Moody's and AA+ from Standard and Poor's.

This budget also includes a capital projects section, providing information relative to the status of ongoing capital projects, as well as projections of future needs. These projections are based on a long-term capital plan that is updated on a regular basis. While most of the projects are funded through the issuance of debt, some of the smaller projects are funded with development tax revenue or available fund balances.

We hope that the design of this document will provide the reader with practical information necessary to understand the operation of county government. We appreciate the efforts of all county personnel in the development of this budget document.

Sincerely,

Lisa A. Nolen, CPA, CGFM
Finance Director

OVERVIEW OF THE OPERATING BUDGET
RUTHERFORD COUNTY, TENNESSEE
For the Fiscal Year Ending June 30, 2015

Pursuant to Chapter 49, Private Acts of 1979, the annual operating budget requests are presented for your consideration. The Finance Department offers this overview to provide general information relating to the proposed operating budget, along with information regarding changes that have a significant impact on the budgets of the various funds. We hope that this proves useful to individuals who are not concerned with the detailed information contained in the remainder of this document.

Calendar Year 2014 is a reappraisal year for Rutherford County. This means that the appraised and assessed value of all real property is to be adjusted to reflect changes that have occurred in the market value of property within that location. The goal of this process is to achieve an equalization of assessed value at least every four years. The assessor's office projects an average increase in all assessed value of real property of approximately 4%.

State law requires that in a reappraisal year, a certified tax rate be calculated and submitted to the State Board of Equalization for review. This certified rate is the calculated rate that will provide the same tax revenue from properties that were on the tax roll the previous year, given their increased assessed value. This does not include new construction, improvements and deletions to the previous tax roll. The 2014 property tax rate was initially adopted by Rutherford County Commission on June 27 and set at \$2.4968. The County Government was under the assumption that the rate had been certified. After the rate had been adopted, officials with the Comptroller of the Treasury, Division of Property Assessments contacted County officials to explain the review of the county's calculation resulted in a revised rate of \$2.4867. The County Commission rescinded their previous action and adopted the certified rate of \$2.4867 on August 14, 2014. As displayed below, the revised certified tax rate was allocated to the various funds in the same ratio as the 2013 property tax rate.

Rutherford County Property Tax Rate

	2013		2014		2014	
	Current		Pre-Certified		Certified-revised	
	Rate	Ratio	Rate	Ratio	Rate	Ratio
County General	\$ 0.6700	26.12%	\$ 0.6521	26.12%	\$ 0.6495	26.12%
Ambulance	0.0579	2.26%	0.0564	2.26%	0.0561	2.26%
Road & Bridges	0.0130	0.50%	0.0126	0.50%	0.0126	0.50%
Education	1.1930	46.51%	1.1612	46.51%	1.1565	46.51%
Ed. Capital Projects	0.0451	1.76%	0.0439	1.76%	0.0437	1.76%
General Debt Service	0.5862	22.85%	0.5706	22.85%	0.5683	22.85%
	\$ 2.5652	100%	\$ 2.4968	100%	\$ 2.4867	100%

It is necessary that the county maintain adequate fund balances to ensure funds are available to operate during the early months of each fiscal year, prior to the collection of current property taxes which begins in October. These balances are also needed to allow for unanticipated expenditures and/or changes in economic conditions. The county has adopted policies regarding the level of unreserved fund balances in the General Fund (15%) and the Debt Service Fund (computed). The State requires the Board of Education to maintain 3% of current appropriations in the unreserved fund balance in the General Purpose School Fund. Also, the State does not allow fund balances in the Cafeteria fund to exceed three months of operating expenses. The following schedule presents a summary of proposed operations to demonstrate the proposed appropriations and the anticipated revenues for each fund and the estimated change to each fund's assigned/unassigned fund balance.

STATEMENT OF PROPOSED OPERATIONS

For the Fiscal Year Ending June 30, 2015

Fund	Certified Tax Rate	Estimated Revenues	Recommended Appropriations		Revenues over (under) Appropriations
County General	\$0.6495	\$ 83,015,219	\$ 85,135,900	17.7%	\$ (2,120,681)
Solid Waste/Sanitation	-	3,404,100	4,527,208	0.9%	(1,123,108)
Ambulance	0.0561	9,928,591	11,869,875	2.5%	(1,941,284)
Industrial/Economic Dev.	-	72,114	309,907	0.1%	(237,793)
Special Purpose	-	-	5,000	0.0%	(5,000)
Drug Control	-	465,600	348,160	0.1%	117,440
Road & Bridge	0.0126	8,629,347	9,249,064	1.9%	(619,717)
General Debt Service	0.5683	40,009,492	41,842,468	8.7%	(1,832,976)
General Purpose School	1.1565	295,006,841	306,688,721	63.8%	(11,681,880)
Centralized Cafeteria	-	17,630,000	18,333,292	3.8%	(703,292)
Education Capital Projects	0.0437	2,457,665	2,400,425	0.5%	57,240
	<u>\$2.4867</u>	<u>\$ 460,618,969</u>	<u>\$ 480,710,020</u>	<u>100.0%</u>	<u>\$ (20,091,051)</u>



ESTIMATED CHANGE IN FUND BALANCE
For the Fiscal Year Ending June 30, 2015

Fund	Estimated Assigned / Unassigned FB July 1, 2014	reduction of Restricted FB	Revenues over (under) Appropriations	Assigned / Unassigned FB June 30, 2015	
County General	\$20,896,426	\$650,000	\$ (2,120,681)	\$ 19,425,745	22.8%
Solid Waste/Sanitation	4,908,881		(1,123,108)	3,785,773	
Ambulance	3,783,896		(1,941,284)	1,842,612	
Industrial/Economic Dev.	479,615		(237,793)	241,822	
Special Purpose	51,889		(5,000)	46,889	
Drug Control	822,564		117,440	940,004	
Road & Bridge	7,391,072		(619,717)	6,771,355	
General Debt Service	33,978,577		(1,832,976)	32,145,601	76.8%
General Purpose School	26,871,794		(11,681,880)	15,189,914	5.0%
Centralized Cafeteria	4,381,168		(703,292)	3,677,876	20.1%
Education Capital Projects	1,788,087		57,240	1,845,327	
	\$ 105,353,969	\$ 650,000	\$ (20,091,051)	\$ 85,912,918	

As currently adopted, all funds meet the Board of Commissioner's policies and the State of Tennessee's requirements.

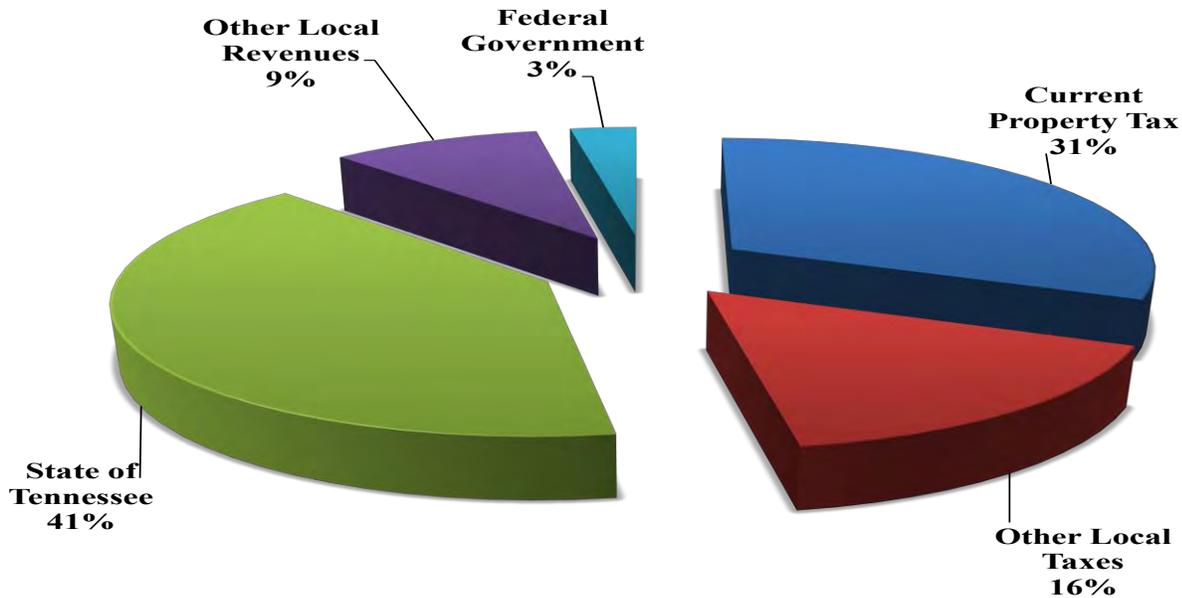
PROJECTED REVENUES

Estimated revenues have been allocated to the various funds in the same manner as the previous year. In any given year, we usually anticipate a certain amount of revenue growth to fund normal inflation in county programs and services. The table on the following page presents the projected revenues that will be available to fund appropriations for all departments during the coming year. The largest revenue source is from the State of Tennessee which provides funding of \$171,348,446 (38%) for Rutherford County Schools from the Basic Education Program (BEP). Revenue growth projections are formulated based on the actual growth history of each individual revenue component for the past several years. As stated before, this analysis is based on the assumption that significant changes in these growth trends will not occur.

After the budget has been adopted for the next fiscal year, periodic reports will be made throughout the year to the Budget, Finance and Investment Committee of the County Commission to apprise them of our actual experience in comparison to these estimates.

SUMMARY REVENUE ALL FUNDS

SOURCE	PROJECTION	%
Current Property Tax	\$ 143,990,395	31.3%
Other County Prop. Tax	13,036,001	2.8%
Local Sales Tax	49,200,000	10.7%
Wheel Tax	9,380,860	2.0%
Development Tax	2,450,000	0.5%
State Revenue	186,887,443	40.6%
Federal Revenue	13,307,231	2.9%
Interest Earned	348,714	0.1%
Other Revenue	42,018,325	9.1%
Total Estimated Revenue	\$ 460,618,969	100%



APPROPRIATIONS

The inherent mission of government is to provide services to its citizens. These services are generally provided by the government's employees. It is not surprising then that the majority of the government's expenditures are in the form of salary/wages and related benefits. This will be the tenth year of the pay plan adopted by the Board of Commissioners in June, 2005 but was modified in July, 2012 and again in July, 2013. This pay plan affects personnel costs in the General Fund, Solid Waste

Fund, and Ambulance Fund. In August, 2011 the Steering Committee charged the Human Resource Director to perform a salary study. The governments selected to compare with Rutherford County included Williamson County, Montgomery County, Sumner County, City of Murfreesboro and the City of Franklin. The results of the study revealed that the county's median for various positions were below the median of the comparable governments. Because of the cost, it was determined early on that it would take several years to bring the County's median up to the others.

Using the same basic grade structure of the original pay table, for fiscal year ended June 30, 2013 the steps increased from 10 to 20 steps and the intent was for employees to progress one step each year until they top out in their grade. Previously the county required employees to be in their existing step two full years, (with a measurement date as of June 30) before moving to the next step. The second phase of the HR department's plan was implemented during the 2013-2014 fiscal year and expanded the original 14 grades to 56 grades and moved classifications to the correct grades based on data received from the 2011/2012 study. While it should be noted that the base table has **not** been increased for cost-of-living, the Budget, Finance and Investment Committee has recommended that those employees who are topped out in their pay-grade be granted a ½ percent increase.

The Human Resource Department also worked with the Highway Superintendent and applied the same methodology in evaluating each of their employees. The expanded grade table was used in preparing the budget for the Highway Fund. Salaries in the General Purpose School Fund and Cafeteria Fund are budgeted according to the Board of Education's pay plan. Their proposal includes earned steps but no increase to their base table. To help cover the cost of health insurance, the Board of Education plans to give any employee who did not receive a step increase, a sum not to exceed \$120.

The cost of providing health insurance to employees is a challenge for most governmental units. All fund budgets presented include funding the premiums as recommended by the Rutherford County Insurance Committee and adopted by the Rutherford County Commission. The Commission's stated plan is to increase the premium amount paid by the employee by at least 1% each year until the employee is responsible for 20% of the premium rate. For calendar year 2015, the employee will be responsible for 10% of the premium for individual coverage and 14% for the co-pay and deductible plan. For the higher deductible HRA plan, there is no charge to the employee for individual coverage. However the employee is responsible for a percentage of the premium if a different tier is chosen (4% family, 3% for employee & spouse and 2% for employee & child,).

The following table presents a comparison of current original & amended appropriations by fund with department requests and the County Mayor's recommendation where applicable. It is important to note that departments often submit budget requests with information as to the priority of certain new initiatives. There is always the realization that depending on revenue predictions, certain increases may not be approved. It's also important to note that when department's return their requests; they typically do not include any change to the current pay structure. Any changes to the calculation of payroll are generally presented in the Mayor's and the Budget, Finance and Investment Committee's recommendation. Of the departments in which the County Mayor offers recommendations, there were only requests for 5 additional full time personnel at a cost of \$246,619. The County Mayor recommended a new full time position in the maintenance department, costing \$46,041, but eliminated one position in Juvenile Detention, saving \$46,688.

Fund	Bud. & Finance			
	Original 2013-2014	Amended 2013-2014	Requested 2014-2015	Recommended 2014-2015
County General	\$ 83,110,306	\$ 87,355,118	\$ 86,189,487	\$ 85,135,900
Solid Waste/Sanitation	4,208,265	4,209,815	4,296,740	4,527,208
Ambulance Service	12,640,859	12,814,327	10,889,937	11,869,875
Industrial/Economic Dev.	243,745	243,745	243,600	309,907
Special Purpose	29,989	143,984	184,606	5,000
Drug Control	364,610	742,450	348,085	348,160
Road & Bridge	9,145,289	9,154,689	9,249,064	9,249,064
General Purpose School	300,005,565	302,222,079	306,688,721	306,688,721
Central Cafeteria	19,089,953	19,089,953	18,333,292	18,333,292
Education Capital Projects	2,466,383	2,924,087	2,400,425	2,400,425
General Debt Service	50,482,817	50,499,817	41,636,638	41,842,468
	<u>\$ 481,787,781</u>	<u>\$ 489,400,064</u>	<u>\$ 480,460,595</u>	<u>\$ 480,710,020</u>

SIGNIFICANT BUDGET INCREASES

The following listing itemizes some of the changes in the operating budget for the General Fund from the 2013-2014 **original** budget:

GENERAL FUND

- 12 Full time fire fighters (awarded during 13-14) \$680,306
- Health Insurance –full impact of 2014 rate increase \$694,570
- Jail Medical Services \$192,374

GENERAL PURPOSE SCHOOL FUND

The increase to the General Purpose School Fund is based upon growth of 2.4%, although student growth has been 2.9%. The overall budget is only increasing 1.9%. Seventy-five new positions are added for this growth.

**Estimated Revenue from Current Property Taxes
2014 Assessments Based on Estimated Assessed**

Valuation of - Real & Personal Property	\$6,310,936,333
Tax Freeze Properties	(58,519,800)
Valuation of - Public Utility Property	<u>176,200,000</u>
TOTAL	<u>\$6,428,616,533</u>

Fund	Proposed Certified Tax Rate	Revised Certified Tax Rate	Amount of Tax Levy	Reserve for Delinquency 4.5%	Estimated Collection of Unfrozen Taxes	Total Frozen Taxes 1,393,252	Reserve for Delinquency 4.5%	Estimated Net Collection of All Taxes
County General	\$ 0.6521	\$ 0.6495	\$ 41,921,008	\$ 1,886,445	\$ 40,034,563	\$ 363,882	\$ 16,375	\$ 40,382,070
Solid Waste	-	-	-	-	-	-	-	-
Ambulance Service	0.0564	0.0561	3,625,740	163,158	3,462,581	31,472	1,416	3,492,637
Highway	0.0126	0.0126	810,006	36,450	773,555	7,031	316	780,270
Education	1.1612	1.1565	74,649,095	3,359,209	71,289,886	647,967	29,159	71,908,694
Education Capital Projects	0.0439	0.0437	2,822,163	126,997	2,695,165	24,497	1,102	2,718,560
Debt Service	0.5706	0.5683	36,681,686	1,650,676	35,031,010	318,403	14,328	35,335,085
Total	\$ 2.4968	\$ 2.4867	\$ 160,509,698	\$ 7,222,936	\$ 153,286,761	\$ 1,393,252	\$ 62,696	\$ 154,617,317
				Less City	10,535,471		Less City	10,626,921
				Total Available	\$ 142,751,290		Total Available	\$ 143,990,396

	Revenue Per Added Penny				Revenue Per Penny		
	General	\$	613,933		General	\$	619,262
	Schools		526,509		Schools		531,079

	Total							
WFTEADA Allocations (estimated)			Education	Ed. Cap. Projects	Total	Education	Ed. Cap. Projects	Total
County		85.76%	\$ 61,138,206	\$ 2,311,374	\$ 63,449,580	\$ 61,668,896	\$ 2,331,437	\$ 64,000,333
City		14.24%	10,151,680	383,792	10,535,471	10,239,798	387,123	10,626,921
Total		100.00%	\$ 71,289,886	\$ 2,695,165	\$ 73,985,051	\$ 71,908,694	\$ 2,718,560	\$ 74,627,254

Taxes are levied for the calendar year, but are not collectible until the first Monday in October. Taxes become delinquent on March 1 of the following calendar year, and must be filed for collection in Circuit or Chancery Court by April 1 of the second year following the year of levy. The above reserve for delinquency represents the portion that is not expected to be collected by the end of the current fiscal year.

**RESOLUTION AUTHORIZING THE TAX LEVY IN
RUTHERFORD COUNTY, TENNESSEE FOR THE
FISCAL YEAR BEGINNING JULY 1, 2014**

SECTION 1. BE IT RESOLVED by the Board of Commissioners of Rutherford County, Tennessee assembled in regular session on the 14th day of August, 2014, that the combined property tax rate for Rutherford County, Tennessee for the fiscal year beginning July 1, 2014 shall be \$2.4867 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds, and otherwise conform to the following levies:

<u>FUND</u>	<u>RATE</u>
County General	\$.6495
Ambulance Service Fund	.0561
Highway Fund	.0126
General Purpose Schools	1.1565
Education Capital Projects Fund	.0437
Debt Service	<u>.5683</u>
TOTAL	<u>\$2.4867</u>

SECTION 2. BE IT FURTHER RESOLVED, that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the above funds on a pro rata basis.

SECTION 3. BE IT FURTHER RESOLVED, that the county's situs portion of sales tax revenue will be divided as follows: Solid Waste/Sanitation Fund – sixty percent (60%); General Fund – twenty percent (20%); Road & Bridge Fund – twenty percent (20%).

SECTION 4. BE IT FURTHER RESOLVED, that the Wheel Tax Revenue will be divided as follows: General Fund – thirty percent (30%); Road & Bridge Fund – thirty percent (30%); General Purpose School Fund – forty percent (40%).

SECTION 5. BE IT FURTHER RESOLVED, that the Development Tax Revenue will be divided as follows: General Fund – fifty percent (50%) and General Debt Service Fund – fifty percent (50%).

SECTION 6. BE IT FURTHER RESOLVED, that interest earned on idle operating balances, with the exception of the Special Purpose Fund and the Drug Control Fund, will be distributed as follows: General Fund – fifty-five percent (55%); General Purpose School Fund – twenty-five percent (25%); Road & Bridge fund – five percent (5%); with the balance to the General Debt Service Fund. Provided that the Finance Director will monitor General Purpose School Fund available cash balances and interest rates to determine that the above allocation is justifiable.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2013 and prior years and the interest and penalty hereon collected during the year ending June 30, 2015 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2014. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all resolutions of the Board of Commissioners of Rutherford County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 9. BE IT FURTHER RESOLVED, that the resolution authorizing a tax levy in Rutherford County, Tennessee for the fiscal year beginning July 1, 2014 and approved on June 27, 2014 is hereby repealed.

SECTION 10. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of Commissioners.

RESOLVED this 14th day of August, 2014.

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF
RUTHERFORD COUNTY, TENNESSEE, FOR THE FISCAL YEAR BEGINNING JULY 1,
2014 AND ENDING JUNE 30, 2015**

SECTION 1. BE IT RESOLVED by Commissioners of Rutherford County, Tennessee on the 27th day of June, 2014, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of various funds, departments, institutions, offices and agencies of Rutherford County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the fiscal year beginning July 1, 2014 and ending June 30, 2015, according to the following schedule:

GENERAL FUND

County Commission	\$247,070
Board of Equalization	20,930
County Mayor	540,334
Personnel Office	268,099
County Attorney	262,976
Election Commission	863,048
Register of Deeds	1,080,012
Planning	704,439
Codes Compliance-Environmental	600
Geographical Information Systems	1,226,229
County Buildings	2,048,884
Other General Administration	250,940
Preservation of Records	120,534
Risk Management	1,139,920
Accounting and Budgeting	1,128,283
Property Assessor	1,421,219
Reappraisal Program	1,136,854
County Trustee	631,650
County Clerk	2,344,383
Data Processing	2,840,021
Circuit Court	463,900
Circuit Court Judge	275,049
General Sessions Court	1,464,841
Drug Court	488,237
Chancery Court	974,621
Juvenile Court	512,591
District Attorney	86,598
Office of Public Defender	68,130
Probation Services	923,219
Victim Assistance Programs	173,106
Sheriff's Department	22,578,003

Special Patrols	47,850
Traffic Control	20,000
Administration of Sex Offender Registry	75,123
Jail	15,132,336
Workhouse/Penal Farm	3,869,703
Juvenile Services	2,000,713
Rural Fire Protection	2,549,886
Disaster Relief	470,101
Inspection and Regulation	851,571
Local Health Center	706,056
Rabies & Animal Control	1,575,373
Nursing Home	0
Dental Health Program	11,812
Other Local Health Services	2,141,371
General Welfare Assistance	53,550
Sanitation & Waste Removal	33,100
Other Public Health & Welfare	257,600
Adult Activities	33,600
Senior Citizens Assistance	1,575
Libraries	1,298,175
Parks & Fair Boards	487,465
Other Social, Cultural & Recreation	474,726
Agriculture Extension Service	803,153
Soil Conservation	108,391
Storm Water Management	206,795
Tourism	527,250
Other Economic & Community Development	120,000
Other Charges	242,205
Employee Benefits	798,300
Payments to Cities	1,975,000
Miscellaneous	<u>1,978,400</u>
Total General Fund	<u>\$85,135,900</u>

RUTHERFORD COUNTY ECONOMIC DEVELOPMENT

Industrial Development	\$292,877
Payments to Cities	<u>17,030</u>
Total Economic Development Fund	<u>\$309,907</u>

SOLID WASTE/SANITATION FUND

Sanitation Education/Information	\$151,345
Convenience Centers	2,739,037
Other Waste Collection	284,612
Landfill Operation & Maintenance	956,609
Postclosure Care Costs	310,000
Employee Benefits	30,025
Miscellaneous	<u>55,580</u>
Total Solid Waste/Sanitation Fund	<u>\$4,527,208</u>

AMBULANCE SERVICE FUND

Ambulance/Emergency Medical Service	<u>\$11,869,875</u>
Total Ambulance Service Fund	<u>\$11,869,875</u>

SPECIAL PURPOSE FUND

Sheriff's Department	<u>\$5,000</u>
Total Special Purpose Fund	<u>\$5,000</u>

DRUG CONTROL FUND

Drug Enforcement	\$288,160
Transfers Out	<u>60,000</u>
Total Drug Control Fund	<u>\$348,160</u>

HIGHWAY FUND

Administration	\$711,019
Highway and Bridge Maintenance	5,853,100
Operation & Maintenance of Equipment	1,176,510
Other Charges	571,065
Employee Benefits	212,510
Capital Outlay	<u>724,860</u>
Total Highway Fund	<u>\$9,249,064</u>

GENERAL PURPOSE SCHOOL FUND

Regular Education Program - Elem./Sec.	\$166,612,078
Alternative Instruction	1,740,969
Special Education Program	24,994,648
Vocational Education Program	12,000,586
Adult Education Program	524,005
Attendance	731,438
Health Services	3,946,651
Other Student Support	8,144,790
Regular Instruction Program	9,854,917
Alternative Instruction Program	773,430
Special Education Program	1,250,149
Vocational Education	215,688
Adult Program	117,223
Board of Education	6,440,293
Director of Schools	734,844
Office of the Principal	17,021,201
Fiscal Services	892,662
Human Resources	571,064
Operation of Plant	22,396,549
Maintenance of Plant	6,578,307
Transportation	15,961,186
Central and Other	2,155,505
Community Service	35,000
Early Childhood Education	2,395,130
Regular Capital Outlay	50,000
Education Principal	505,954
Education Interest	44,204
Other Debt Service	<u>250</u>
 Total General Purpose School Fund	 <u><u>\$306,688,721</u></u>

CENTRAL CAFETERIA FUND

Board of Education	\$66,300
Food Service	18,210,992
Transfers Out	<u>56,000</u>
 Total Central Cafeteria Fund	 <u><u>\$18,333,292</u></u>

EDUCATION CAPITAL PROJECTS FUND

Board of Education	\$50,425
Education Capital Projects	<u>2,350,000</u>
Total Education Capital Projects Fund	<u>\$2,400,425</u>

DEBT SERVICE FUND

Other General Administration	\$1,021,510
General Government Principal	4,538,065
Education Principal	22,641,935
General Government Interest	2,074,031
Education Interest	<u>11,566,927</u>
Total Debt Service Fund	<u>\$41,842,468</u>

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

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

SECTION 3. BE IT FURTHER RESOLVED, that if the need shall arise, the Budget, Finance and Investment Committee may, with the approval of any official head of any department or division which may be affected, transfer any amount within any major appropriation category and also the approval of the Board of Commissioners must be obtained as required by law for transfers between major appropriation categories within the same fund. The Director of Schools must also receive the approval of the Board of Education for transfers within each major appropriation category of the budget and the approval of the Board of Commissioners for transfers between these major categories as required by law.

Additionally, within a major category of the budget regarding any line item which varies within one thousand dollars (\$1,000), more or less, from the original budget adopted by the Board of Commissioners, except for those items affecting amounts budgeted for personnel costs and amendments reflecting the administrative or other expenses relating to the functioning of the county commission, the county mayor may amend by written approval said line items(s) within a major category of the budget at the sole discretion of the county mayor. Any other transfers and adjustments shall be submitted to the budget committee for its recommendation to the county's legislative body. Budget amendments should be timely and enacted before the expenditure of such funds.

One copy of this authorization shall be filed with the County Clerk, one copy with the Chairman of the Budget, Finance and Investment Committee, and one with each divisional department head concerned. Aforesaid authorization shall clearly state the reasons for the transfer, but this provision shall in no case whatsoever be construed as authorizing transfers from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED, that any appropriation made by this resolution which covers 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 amount authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an officer, agency, institution, division, or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department ending June 30, 2015. 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 Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the fiscal year in which the expenditures are to be made to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the Director of State and Local Finance after its adoption as provided by Section 9-11-116, inclusive, Tennessee Code Annotated.

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 State and Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the fiscal year 2014-2015 have been collected, not exceeding 60% of the appropriations of each individual fund. The proceeds of loans for each individual fund shall be used only to pay the expenses and other requirements of the fund for which the loan is made, and the loan shall be paid out of the revenue of the fund for which the money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the authority 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, 2015.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2013 and prior years and the interest and penalty thereon collected during the year ending June 30, 2015, shall be apportioned to the various County Funds according to the subdivision of the tax levy for the year 2013. The Clerk and Master and Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and be of no further effect at the end of the fiscal year June 30, 2015.

SECTION 9. BE IT FURTHER RESOLVED, that the Rutherford County School Federal Projects Fund for the Elementary and Secondary Schools Act (ESEA), Individuals with Disabilities Education Act (IDEA), and Carl Perkins Vocational Projects shall be the budget approved for the separate projects within the fund by the Rutherford County Board of Education.

SECTION 10. BE IT FURTHER RESOLVED, that any resolution or part of the 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 11. 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, 2014. This resolution shall be spread upon the minutes of the Board of Commissioners.

SECTION 12. BE IT FURTHER RESOLVED, that this budget is adopted subject to the fund balances being correct as shown as of June 30, 2014, and in the event they are actually less, the governing body reserves the right to reduce the expenditures authorized hereby to a like amount.

SECTION 13. BE IT FURTHER RESOLVED, that funds appropriated by this resolution shall not be released to non-profit organizations except by contract. All such contracts shall contain reasonable audit requirements as prescribed by the Comptroller of the Treasury. Funds shall be released only upon a determination by the County Finance Director that such audit requirements and other conditions of previous contracts are being met or adequate evidence has been submitted that such conditions will be met. Exceptions to these provisions may be granted upon the recommendation of the County Board of Commissioners of Rutherford County, Tennessee.

SECTION 14. BE IT FURTHER RESOLVED, that Section 5-9-109, inclusive, Tennessee Code Annotated, authorized the County Legislative Body to make appropriations to non-profit charitable organizations; and, **WHEREAS**, the Rutherford County Legislative Body recognizes the various non-profit charitable organizations located in Rutherford County have great need of funds to carry on their non-profit charitable work. **NOW THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Rutherford County, on this 27th day of June, 2014:

1. That thirty three thousand six hundred dollars (\$33,600) be appropriated for the Journeys in Community Living to benefit the general welfare of the residents of Rutherford County.

2. That one thousand five hundred seventy five dollars (\$1,575) be appropriated for the Retired Senior Volunteer Program (RSVP) to benefit the general welfare of the residents of Rutherford County.
3. That fifteen thousand dollars (\$15,000) be appropriated for the Soil Conservation program to benefit the general welfare of the residents of Rutherford County.
4. That one million two hundred ninety eight thousand one hundred seventy five dollars (\$1,298,175) be appropriated for the Linebaugh Library to benefit the general welfare of the residents of Rutherford County.
5. That twenty eight thousand eight hundred eighty-seven dollars (\$28,887) be appropriated for Mid-Cumberland Human Resource Agency to benefit the general welfare of the residents of Rutherford County.
6. That twenty nine thousand four hundred dollars (\$29,400) be appropriated for Mid-Cumberland Nutrition Program to benefit the general welfare of Rutherford County.
7. That fifty three thousand five hundred fifty dollars (\$53,550) be appropriated for the Tennessee Rehabilitation Center at Murfreesboro to benefit the general welfare of the residents of Rutherford County.
8. That five thousand two hundred fifty dollars (\$5,250) be appropriated for the Mid-Cumberland Transportation Program to benefit the general welfare of the residents of Rutherford County.
9. That four hundred eighty thousand dollars (\$480,000) be appropriated for the Murfreesboro-Rutherford County Chamber of Commerce to benefit the general welfare of the residents of Rutherford County.
10. That one hundred sixty two thousand seven hundred fifty dollars (\$162,750) be appropriated for the St. Clair Street Senior Citizens to benefit the general welfare of the residents of Rutherford County.
11. That one hundred sixty thousand dollars (\$160,000) be appropriated for the Stones River Greenway Trail to benefit the general welfare of the residents of Rutherford County.
12. That twenty three thousand one hundred dollars (\$23,100) be appropriated for Exchange Club Family Center to benefit the general welfare of the residents of Rutherford County.
13. That forty seven thousand two hundred fifty dollars (\$47,250) be appropriated for Smyrna Senior Citizens to benefit the general welfare of the residents of Rutherford County.
14. That thirty two thousand seven hundred sixty dollars (\$32,760) be appropriated for Domestic Violence Program to benefit the general welfare of the residents of Rutherford County.

15. That fifty two thousand five hundred dollars (\$52,500) be appropriated for the Rutherford County Primary Care to benefit the general welfare of the residents of Rutherford County.

16. That forty six thousand two hundred dollars (\$46,200) be appropriated for LaVergne Senior Citizens to benefit the general welfare of the residents of Rutherford County.

17. That thirty seven thousand one hundred seventy nine dollars (\$37,179) be appropriated for the Relax and Ride Program to benefit the general welfare of the residents of Rutherford County.

18. That ninety six thousand five hundred dollars (\$96,500) be appropriated for the Economic Development Council to benefit the general welfare of the residents Rutherford County.

19. That one hundred thirty thousand dollars (\$130,000) be appropriated to the Destination Rutherford to benefit the general welfare of the residents of Rutherford County.

20. That three thousand one hundred fifty dollars (\$3,150) be appropriated for the Pregnancy Support Center to benefit the general welfare of the residents of Rutherford County.

21. That fifteen thousand seven hundred fifty dollars (\$15,750) be appropriated for the Heritage Center to benefit the general welfare of the residents of Rutherford County.

22. That twenty six thousand two hundred fifty dollars (\$26,250) be appropriated for Main Street, Inc. to benefit the general welfare of the residents of Rutherford County

23. That three thousand six hundred seventy five dollars (\$3,675) be appropriated for the Mid-Cumberland Homemaker Program to benefit the general welfare of the residents of Rutherford County.

24. That two-thousand dollars (\$2,000) be appropriated for the State of Tennessee Division of Forestry to benefit the general welfare of the residents of Rutherford County.

25. That two thousand six hundred twenty five dollars (\$2,625) be appropriated for the Oaklands Association to benefit the general welfare of the residents of Rutherford County.

26. That two thousand six hundred twenty five dollars (\$2,625) be appropriated for the Sam Davis Home to benefit the general welfare of the residents of Rutherford County.

27. That two thousand six hundred twenty five dollars (\$2,625) be appropriated for the Child Advocacy Center to benefit the general welfare of the residents of Rutherford County.

BE IT FURTHER RESOLVED, that all appropriations enumerated in Section 1 through 27 above are made subject to the following conditions:

1. That the non-profit charitable organizations to which funds are appropriated shall file with the County Clerk and the disbursing officials a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of such nonprofit organization in accordance with Section 5-9-109(c), T.C.A.

2. That said funds must only be used by the named non-profit charitable organization in furtherance of their non-profit charitable purpose benefiting the general welfare of the residents of the County.

3. That it is the expressed interest of the County Commission of Rutherford County in providing these funds to the above named non-profit charitable organizations to be fully in compliance with chapter 0380-2-7 of the Rules of the Comptroller of the Treasury, and Section 5-9-109, inclusive, Tennessee Code Annotated and any and all other laws which may apply to county appropriations to non-profit organizations, and so this appropriation is made subject to compliance with any and all these laws and regulations.

RESOLVED this 27th day of June, 2014.

Rutherford County, Tennessee Fund Balance Policy

Purpose

- The County hereby establishes and will maintain reservations of Fund Balance as defined herein in accordance with Governmental Accounting Standards Board Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions. This Policy shall apply to the County's General Fund and all governmental funds. Fund Balance shall be comprised of restricted, committed, assigned, non-spendable and unassigned amounts.
- Fund Balance information is used to identify the available resources to repay long-term debt, reduce property taxes, add new governmental programs, expand existing ones or enhance the financial position of the County in accordance with policies established by the County Commission.

Definitions

- **Fund Balance** refers to the difference between assets and fund liabilities in the governmental funds balance sheet and is referred to as fund equity.
- **Restricted Fund Balance** – Amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors or enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers.
- **Committed Fund Balance** – Amounts that can be used only for the specific purposes determined by a formal action of the County Commission, the County's highest level of decision making authority. Commitments may be changed or lifted only by the County Commission taking the same formal action that imposed the constraint.

- **Assigned Fund Balance** – Amounts that the County intends to use for a specific purpose, the intent shall be expressed by management.
- **Non-Spendable Fund Balance** – Amounts that are not in a spendable form such as inventory or are required to be maintained intact (e.g. principal of an endowment fund).
- **Unassigned Fund Balance** – The residual classification for the general fund and includes amounts that are not contained in the other classifications. Unassigned amounts are the portion of fund balance which is not obligated or specifically designated and is available for any purpose.

Reservations of Fund Balance

1. Restricted Fund Balance General Fund

Restricted Fund Balances represent revenues whose use is constrained or restricted by external parties such as creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. The current property tax levy is considered restricted in all funds except the General Fund. Rutherford County receives the following examples of revenues in the General Fund that are restricted. This list is not intended to be all inclusive.

- a. Local Development Tax
- b. Alcohol & Drug Treatment
- c. Litigation Tax
- d. Drug Court
- e. Sex Offenders Registry
- f. Courtroom Security
- g. Victims Assistance
- h. Computer System – Register of Deeds
- i. Automation – Circuit Clerk, Criminal Court, General Sessions, Juvenile Court, Chancery, Sheriff, and County Clerk
- j. Federal Grants, restricted to purpose
- k. State Grants, restricted to purpose

2. Committed Fund Balance General Fund

The County Commission hereby establishes the following committed fund balance reserves in the General Fund. Others may be established through the action of the Board of Commissioners.

- a. Monies received from renting the facilities at Lane Agri-Park are committed to provide maintenance to the Agri-Park property and facilities.
- b. Donations received by the Rutherford County Pet & Welfare Services (PAWS) are committed to provide improvements to their program or facility.

- c. Balances left on current year purchase orders are considered commitments of the government.

3. Assigned Fund Balance General Fund

The County Commission hereby establishes the following assigned fund balance reserve in the General Fund.

- a. Designated Carry Forward
The designated carry forward balance reserve is assigned by the County as set forth in the annual budget and any amendments thereto to provide funds for differences, if any, between budgeted revenues and expenditures.

4. Non-Spendable Fund Balance General Fund

The County Commission hereby establishes the following non-spendable fund balance reserve in the General Fund

- a. Prepaid Items
The prepaid reserve is established to indicate those amounts relating to prepaid items that are not in a spendable form.

Minimum Level of Unassigned Fund Balance – General Fund

The General Fund unassigned fund balance will be maintained at a level sufficient to provide for the required resources to meet operating cost needs, to allow for unforeseen needs of an emergency nature, and to permit orderly adjustment to changes resulting from fluctuations of revenue sources. Given that current property tax collections do not begin until the fourth month of the fiscal year, and based on guidance provided by the Government Finance Officers Association (GFOA), Rutherford County will maintain at least Fifteen Percent (15.0%) of the next year's budget in the unassigned fund balance of the General Fund.

Any amounts remaining in the fiscal year-end unassigned fund balance in excess of Fifteen (15.0%) of the approved subsequent year's budget will be available for appropriation by the County Commission to cover such items as revenue shortfalls and unanticipated expenditures, and to ensure stable tax rates. The County Commission will attempt whenever possible to avoid appropriating such funding for recurring expenses.

Minimum Level of Assigned Fund Balance – General Debt Service Fund

It is the practice of the County to pay the principal and interest requirements on the County's debt obligations from the Debt Service Fund. Each year the Finance Director of the County shall determine or estimate the principal and interest requirements of the County and recommend sources of revenues to meet these actual or projected requirements. Additionally, it shall be the policy of the County to begin each fiscal year with a balance of cash or investments in the Debt Service Fund in a conservatively calculated amount adequate to meet (1) cash flow needs, (2) budgeting contingencies, (3) emergency contingencies, (4) variable rate volatility contingencies plus (5) future forecasted needs.

- **Cash flow Requirement Component.** The majority of local County revenues come from property taxes. Property taxes levied for a specific fiscal year are generally collected in the second half of that fiscal year. For this reason, it is common for the County to expend more than it collects during the first half of the fiscal year. For this reason, it shall be the policy of the County to begin each fiscal year with a sum of cash or investments equal to the debt service fund requirements scheduled to be expended during the first six months of the next fiscal year. This amount will typically equal six months of interest expense on the County's total indebtedness unless the County schedules principal payments in the first six months of the fiscal year.

Generally, except for short-term capital outlay notes, the County will not schedule principal payments in the first six months of the fiscal year.

- **Budget Contingency Component.** By their very nature, budgeted revenues are estimated revenues. Certain sources of revenues are more volatile and less predictable than other types of revenues. For example, property tax collections are generally more stable than sales tax collections. It shall be the policy of the County to begin each fiscal year with a sum of cash or investments, as shall be reflected in the fund balance, equal to 10% of budgeted property tax revenues and 20% of other budgeted revenues in order to provide protection from unforeseen budgeting shortfalls.
- **Emergency Contingency Component.** The Budgeting Contingency is intended to protect the County from one-time shortfalls in budgeted revenues. It is recognized, however, that severe economic downturns in the local or national economy or the occurrence of natural disasters, such as tornadoes, can have a severe effect on property valuations, tax collection rates and sales and business taxes. It shall be the policy of the County to begin each fiscal year with a sum of cash or investments equal to the Budgeting Contingency as an Emergency Contingency balance.
- **Variable Rate Contingency Component.** The County can enter into variable rate loan agreements with either its own Public Building Authority or with other Public Building Authorities. Under certain circumstances, and in accordance with State Law, it may also be possible for the County to issue variable rate obligations directly. In the event that the County incurs variable rate liabilities, the County will (1) budget conservatively for the projected variable rate expense (i.e. current rate plus two percent (2%)) and (2) maintain an amount equal to two percent (2%) of the variable rate indebtedness to provide a measure of protection from variable rate volatility.
- **Growth Component.** Each year the County shall update a five-year capital improvement plan for the County. As part of this process, the County shall estimate the future debt service associated with new indebtedness projected in relation to the capital improvements plan. These projections shall provide a source of data from which to project the additional fund balance needed in the Debt Service Fund over the next five years. It shall be the policy of the County to take future needs into consideration when determining the amount needed in the assigned fund balance and to use only that portion of fund balance in excess of the minimum required

amount, if needed, to balance the annual debt service fund budget or to provide for other capital improvement needs of the County.

- **Debt Service Fund Draws and Fund Replenishment.** In the event that the County draws down the Debt Service Fund for the purpose of addressing any of the circumstances described above (i.e. shortfalls in budgeted revenues, emergencies, or unforeseen variable rate expenses), then the County shall commit to replenishing the Debt Service Fund to an appropriate level within two fiscal years.

Disbursement of Fund Balance Reserves

- Rutherford County reduces restricted amounts first when expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available. Rutherford County reduces committed amounts first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purpose for which amounts in any of those unrestricted fund balances classifications could be used.

Annual Review and Determination of Fund Balance Reserve Amounts

- Compliance with the provisions of this policy shall be reviewed as a part of the annual budget adoption process and amounts of restricted, committed, assigned, non-spendable, the minimum level of unassigned fund balance in the General Fund and the minimum level of assigned fund balance in the Debt Service Fund shall be determined during this process.

Approved by the Rutherford County Commission, June 28, 2010
Update approved March 15, 2012

**RUTHERFORD COUNTY
TENNESSEE**

2014-2015

PERSONNEL



RUTHERFORD COUNTY, TN
PERSONNEL
Analysis of Full Time Positions

	Fund 101,116,118,122	Fund 131	Total
Total Funded Positions 7/1/12	950	64	1014
Positions added/deleted 12-13			
Title I Coordinator/Life skills Specialist-Juven	1		
Positions added 13-14			
Deputy-County Clerk	1		
Case Manager-Drug Court	1		
Assistant Public Defender	1		
School Resource Officer	13		
Sergeant-Jail	1		
Recruiter-Fire & Rescue	1		
Health Educator	1		
Inspector-Storm Water	1		
Detective-From Drug Fund	2		
Sergeant-From Drug Fund	1		
Positions eliminated 13-14			
Planner-Planning & Engineering	(1)		
Teacher-Agriculture Extension	(1)		
Admin Support II-Agriculture Extension	(1)		
Detective-Drug Fund	(4)		
Sergeant-Drug Fund	(1)		
Total Funded Positions 7/1/13	966	64	1030
Position added/deleted 13-14			
LPN-Health	1		
Firefighters-Fire & Rescue	12		
Court Officer-Juvenile Court	(1)		
Positions added 14-15			
Maintenance Technician	1		
Positions eliminated 14-15			
Detention Officer-Juvenile Detention	(1)		
Total Funded Positions 7/1/14	978	60	1030

**Rutherford County
Full Time
Personnel Comparisons**

RUTHERFORD COUNTY POSITIONS

location		2012-2013 totals	2013-2014 totals	2014-2015 totals
Administration	800	5	5	(1) 4
DataProcessing	801	14	14	1 15
County Attorney	802	2	2	2
Clerk & Master	803	11	11	1 12
Maintenance	804	10	10	1 11
Finance	805	12	12	12
Election Comm	806	8	8	8
General Session	807	17	17	17
Altern. School	808	3	3	3
Circuit officers	809	7	7	(2) 5
Ambulance	810	129	129	129
Juvenile Det.	812	33	1 34	(1) 33
Health	813	43	1 44	1 45
District Attorney	816	1	1	1
Landfill	815	4	4	4
Conv. Staff	817	18	18	1 19
Risk Management	818	8	8	8
Mechanics	819	3	3	3
Property Asses	820	34	34	34
Register of Deeds	822	15	15	15
Youth Services	823	7	7	7
Building Codes	825	12	12	12
Drug Court	826	6	1 7	7
Domestic Violence	827	2	2	2
Juvenile Judge	828	5	5	(1) 4
County Clerk	830	37	1 38	38
Sheriff	835	248	16 264	2 266
Jail	836	152	1 153	(2) 151
Drug Enforcement	837	5	(5) 0	0
Recycling	841	1	1	1
Agriculture	845	6	(2) 4	4
Soil Conser.	850	1	1	1
PAWS	855	19	19	1 20
Planning	865	9	(1) 8	8
Public Defender	812	0	1 1	1
Correctional Work Ce	875	49	49	(1) 48
EMA	885	4	4	4
Fire and Rescue	887	1	1 2	12 14
GIS	831	4	4	4
Preservation of Recor	832	1	1	1
Storm Water Manage	871	1	1 2	2
Human Resouce	829	3	3	3
Totals		950	966	978
ROAD & BRIDGE		64	64	60
Schools				
Certified		3,047.3	3,100.4	3,200.4
Classified		1,657.0	1,715.9	1,711.1
Total Schools		4,704.3	4,816.3	4,911.5

**Rutherford County
Part Time
Personnel Comparisons**

RUTHERFORD COUNTY POSITIONS

Fiscal Year		2012-2013 totals		2013-2014 totals		2014-2015 totals
Department	location					
Agriculture	845	1	(1)	0		0
Ambulance Service	810	24		24		24
PAWS	855	7		7		7
Clerk & Master	803	3		3		3
Convenience	814	37		37	11	48
County Executive	800	1		1	(1)	0
County Clerk	830	1		1		1
Domestic Violence	827	2		2		2
Drug Court	826	1		1		1
Election Commission	806	1		1		1
Finance	805	2		2		2
General Session	807	3		3		3
Geographic Information S	831	1		1	2	3
Health	813	4		4		4
Human Resources	829	1		1	2	3
Information Technology	801	7		7	3	10
Juvenile Det.	812	1		1	1	2
Juvenile Judge	828	3		3	1	4
Landfill	815	1		1		1
Litter Grant	817	1		1		1
Maintenance	804	21		21	1	22
Parks & Recreation	840	1		1		1
Planning/Engineering	865	1		1		1
Preservation of Records	800	2		2		2
Register of Deeds	822	2		2		2
Sheriff	835	70	3	73	4	77
Jail	836	1	2	3		3
Soil Conservation	850	2		2		2
Storm Water	871	3		3		3
Correctional Work Center	875	2		2		2
Subtotal	Totals	207		211		235
Highway Dept	865	0		0		0
Total		207		211		235

2014-2015 Operating Budget Introduction

The operating budget section provides information relative to each department. Each fund has an operational budget reflecting the estimated revenues, proposed expenditures (appropriations) and the projected future available funds. This statement reflects revenues in detail and expenditures in major category totals. Following this statement is the detailed appropriations for each fund.

Column one of the detailed appropriations reflects the 2012-2013 audited expenditures. Column two and three presents the 2013-2014 year original and amended budget respectively. Column four shows the 2013-2014 unaudited actual expenditures using a budgetary basis of accounting. Column five reflects proposed expenditures (appropriations) for the 2014-2015 budget year.

RUTHERFORD COUNTY TENNESSEE

2014-2015

GENERAL FUND 101

The General Fund is the general operating fund of the county. It is used to account for all financial resources except those required to be accounted for in another fund. Ninety-one percent of projected revenues will come from the local effort through the tax rate, sales taxes, service fee, excess fees and fines. The remaining eleven percent will come from other outside sources.



GENERAL FUND
FUND 101
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES	\$ 51,085,182	\$ 56,564,303	\$ 59,287,020	59,784,593	58,637,175
LICENSES AND PERMITS	1,642,937	1,434,200	1,638,750	1,701,254	1,480,200
FINES, FORFEITURES & PENALTIES	2,067,356	1,942,300	2,012,545	2,148,986	1,998,950
CHARGES FOR CURRENT SERVICES	1,257,793	1,165,400	1,193,500	1,258,665	1,194,400
OTHER LOCAL REVENUES	958,197	715,000	914,803	973,879	643,600
FEES FROM COUNTY OFFICIALS	10,903,933	10,214,150	9,708,150	10,254,355	10,076,500
STATE REVENUES	6,930,964	6,059,561	6,352,053	6,319,821	5,878,944
FEDERAL REVENUES	1,439,994	407,764	1,017,923	888,473	1,221,830
OTHER GOV'TS & CITIZENS GROUP	608,299	527,440	708,494	841,348	1,229,700
OTHER SOURCES	690,612	636,884	694,520	683,682	653,920
TOTAL GENERAL FUND REVENUE	\$ 77,585,266	\$ 79,667,002	\$ 83,527,758	84,855,055	83,015,219

EXPENDITURES					
COUNTY COMMISSION	\$ 217,667	\$ 245,507	\$ 245,507	207,321	247,070
BOARD OF EQUALIZATION	4,413	20,930	17,930	7,514	20,930
COUNTY MAYOR	467,437	602,004	1,255,668	576,803	540,334
PERSONNEL OFFICE	253,238	264,714	268,176	262,732	268,099
COUNTY ATTORNEY	423,786	262,926	262,926	262,637	262,976
ELECTION COMMISSION	798,047	805,921	1,171,911	1,097,668	863,048
REGISTER OF DEEDS	1,259,272	1,136,207	1,136,207	1,113,243	1,080,012
PLANNING & ENGINEERING	739,039	711,634	722,334	666,204	704,440
CODES COMPLIANCE-ENVIRONMENTAL	406	600	600	353	600
GEOGRAPHIC INFORMATION SYSTEM	1,420,781	1,148,447	1,148,447	1,020,353	1,226,229
COUNTY BUILDINGS	1,873,564	2,088,533	2,201,683	2,134,535	2,048,884
OTHER GENERAL ADMINISTRATION	239,643	247,960	247,964	246,429	250,940
PRESERVATION OF RECORDS	188,357	115,971	116,935	110,406	120,534
RISK MANAGEMENT	1,090,133	1,164,847	1,164,847	1,056,189	1,139,920
ACCOUNTING AND BUDGETING	1,028,459	1,154,758	1,156,158	1,128,239	1,128,283
PROPERTY ASSESSOR	1,586,231	1,481,844	1,511,844	1,104,672	1,421,219
REAPPRAISAL PROGRAM	498,585	1,142,008	1,115,008	1,069,393	1,136,854
COUNTY TRUSTEE'S OFFICE	562,694	626,050	626,050	609,038	631,650
COUNTY CLERK'S OFFICE	2,149,659	2,350,435	2,350,435	2,259,637	2,344,383
DATA PROCESSING	2,121,041	2,541,190	2,587,237	2,441,465	2,840,021
CIRCUIT COURT	1,034,731	723,750	723,750	651,532	463,900
CIRCUIT COURT JUDGE	241,380	272,075	272,075	256,625	275,049
GENERAL SESSIONS COURT	1,314,910	1,430,521	1,433,175	1,406,195	1,464,841
DRUG COURT	404,866	482,919	482,919	462,026	488,237
CHANCERY COURT	826,289	935,243	940,998	917,043	974,621
JUVENILE COURT	499,586	512,182	527,457	494,131	512,591
DISTRICT ATTORNEY GENERAL	83,011	88,680	88,680	87,732	86,598
OFFICE OF PUBLIC DEFENDER	35,338	64,938	66,438	63,233	68,130

GENERAL FUND
ESTIMATED REVENUES, EXPENDITURES and AVAILABLE FUNDS

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES (CONTINUED)					
PROBATION SERVICES	\$ 881,690	\$ 922,261	\$ 923,326	914,274	923,219
VICTIMS ASSISTANCE PROGRAM	153,301	169,403	169,603	163,992	173,106
SHERIFF'S DEPARTMENT	18,943,801	22,990,971	23,351,633	22,707,239	22,578,003
SPECIAL PATROLS	38,556	57,545	57,545	41,331	47,850
TRAFFIC CONTROL	16,218	20,000	20,000	13,014	20,000
ADMIN. OF SEX OFFENDER REGISTRY	68,184	74,688	74,688	67,249	75,123
JAIL	14,579,382	15,021,641	15,262,300	15,006,367	15,132,335
WORKHOUSE/ADULT DETENTION	3,506,234	3,717,046	3,864,846	3,650,362	3,869,703
JUVENILE SERVICES	1,886,395	1,978,782	2,059,813	1,952,608	2,000,713
RURAL FIRE PROTECTION	866,988	928,245	1,251,363	1,151,650	2,549,886
DISASTER RELIEF	933,681	456,014	655,401	604,728	470,101
INSPECTION AND REGULATION	771,507	867,560	867,560	838,298	851,571
LOCAL HEALTH CENTER	632,914	688,440	689,710	660,596	706,056
RABIES AND ANIMAL CONTROL	1,330,256	1,571,683	1,620,746	1,483,765	1,575,373
NURSING HOME	-	15,000	15,000	-	-
DENTAL HEALTH PROGRAM	8,460	11,812	11,812	10,938	11,812
ALCOHOL & DRUG PROGRAM	-	-	103,668	-	-
OTHER LOCAL HEALTH SERVICES	1,587,981	2,023,261	2,131,300	1,836,699	2,141,371
GENERAL WELFARE ASSISTANCE	43,500	51,000	51,000	51,000	53,550
SANITATION AND WASTE REMOVAL	33,007	33,100	33,100	33,008	33,100
OTHER PUBLIC HEALTH & WELFARE	241,339	247,800	277,800	268,501	257,600
ADULT ACTIVITIES	32,000	32,000	32,000	32,000	33,600
SENIOR CITIZENS ASSISTANCE	1,500	1,500	1,500	1,500	1,575
LIBRARIES	1,183,500	1,233,500	1,233,500	1,233,500	1,298,175
PARKS AND FAIR BOARDS	409,300	425,625	453,625	448,720	487,465
OTHER SOCIAL, CULTURAL & RECREATION	637,642	551,053	551,053	551,053	474,726
AGRICULTURE EXTENSION SERVICE	647,070	713,239	813,239	706,755	803,153
SOIL CONSERVATION	109,986	106,599	106,599	104,526	108,391
STORM WATER MANAGEMENT	151,230	216,455	216,455	173,077	206,795
TOURISM	470,700	405,000	489,000	510,163	527,250
OTHER ECONOMIC & COMMUNITY DEVELOP	181,726	21,418	21,418	20,060	120,000
OTHER CHARGES	219,506	230,025	230,025	220,911	242,205
EMPLOYEE BENEFITS	507,407	798,300	1,646,200	1,560,093	798,300
PAYMENTS TO CITIES	1,916,068	1,928,146	2,058,331	2,058,331	1,975,000
ARRA-ENERGY EFFICIENCY BLOCK	97,487	-	-	-	-

GENERAL FUND
ESTIMATED REVENUES, EXPENDITURES and AVAILABLE FUNDS

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES (CONTINUED)					
MISCELLANEOUS	1,726,905	1,978,400	2,486,600	2,377,455	1,978,400
OPERATING TRANSFERS	669,175	-	215,600	215,600	-
TOTAL GENERAL FUND EXPENDITURES	\$ 76,847,167	\$ 83,110,306	\$ 87,890,718	83,382,710	85,135,900

Revenues over (under) Expenditures 1,472,346
 Estimated Revenues over (under) Appropriations (2,120,681)

Reduction to Restricted FB for Fire Trucks	(650,000)
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Un/Assigned Fund Balance July 1	19,424,080	20,896,426
Change to Un/Assigned Fund	<u>1,472,346</u>	<u>(1,470,681)</u>
Unassigned Fund Balance June 30	<u>20,896,426</u>	<u>19,425,745</u>

**GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE**

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015	
	Audited Actual	Original	Amended	Unaudited Actual	Estimated	
LOCAL TAXES						
40110	CURRENT PROPERTY TAXES	34,077,376	\$ 39,309,121	\$ 40,119,121	40,224,113	40,382,070
40120	TRUSTEE'S COLLECT. - PRIOR	667,123	533,000	433,000	413,516	520,000
40130	CLERK & MASTERS COLLECTION	643,097	450,110	450,110	504,907	417,900
40140	INTEREST AND PENALTY	171,455	118,450	122,450	122,621	130,000
40150	PICK-UP TAXES	35,142	35,535	59,535	59,206	78,000
40161	PAY IN LIEU OF TAXES - TVA	3,587	3,587	3,955	3,987	3,955
40163	PAY IN LIEU OF TAXES - OTHER	6,238,339	7,687,000	8,419,159	8,463,077	8,009,000
40210	LOCAL OPTION SALES TAX	431,373	400,000	495,000	485,659	480,000
40220	HOTEL/MOTEL TAX	1,400,008	1,200,000	1,480,000	1,550,545	1,600,000
40240	WHEEL TAX	2,999,616	2,970,000	3,070,000	3,090,218	2,985,000
40250	LITIGATION TAX - GENERAL	251,917	240,000	250,000	254,111	240,000
40268	LITIGATION TAX-COURTROOM SE	634,869	580,000	605,000	632,506	580,000
40270	BUSINESS TAX	1,001,020	876,000	936,000	1,088,307	1,040,750
40285	DEVELOPMENT TAX	1,605,000	1,250,000	1,825,000	1,859,625	1,225,000
40320	BANK EXCISE TAX	86,437	80,000	135,590	135,590	90,000
40330	WHOLESALE BEER TAX	831,967	825,000	875,000	888,412	850,000
40350	INTERSTATE TELECOMMUNICATI	6,856	6,500	8,100	8,193	5,500
TOTAL LOCAL TAXES		\$ 51,085,182	\$ 56,564,303	\$ 59,287,020	\$ 59,784,593	\$ 58,637,175
LICENSES AND PERMITS						
41120	ANIMAL REGISTRATION	\$ 101,496	\$ 102,000	\$ 97,000	\$ 101,591	\$ 102,000
41130	ANIMAL VACCINATION	28,782	26,000	27,600	29,642	28,000
41140	CABLE TV FRANCHISE	812,756	800,000	828,000	833,105	810,000
41520	BUILDING PERMITS	586,778	430,000	570,000	607,070	450,000
41540	PLUMBING PERMITS	78,050	50,000	70,000	79,781	55,000
41550	MOVING PERMITS	-	200	150	150	200
41590	OTHER PERMITS	35,075	26,000	46,000	49,915	35,000
TOTAL LICENSES AND PERMITS		\$ 1,642,937	\$ 1,434,200	\$ 1,638,750	1,701,254	1,480,200
FINES, FORFEITURES & PENALTIES						
42110	FINES - CIRCUIT COURT	\$ 34,967	\$ 30,000	\$ 35,000	\$ 36,937	\$ 32,000
42120	OFFICERS COSTS	497,570	450,000	470,000	483,395	470,000
42141	DRUG COURT FEES - CIRCUIT COU	15,179	18,000	17,000	18,211	18,000
42150	JAIL FEES	236,434	240,000	248,000	255,110	245,000
42190	DATA ENTRY FEE- CIRCUIT COUR	2,710	2,800	2,470	2,487	2,700
42191	COURTROOM SECURITY FEE	1,227	900	800	748	900
42280	DUI TREATMENT FINES - CRIMINA	5,359	6,000	4,500	4,898	6,000
42290	DATA ENTRY FEE- CRIMINAL COU	1,616	2,700	2,300	2,496	2,500
42291	COURTROOM SECURITY FEE	3,594	4,000	6,250	5,973	5,000
42292	VICTIMS ASSISTANCE ASSESSME	14,980	15,000	25,875	25,016	20,000
42310	FINES - GENERAL SESSIONS	517,130	500,000	475,000	495,022	490,000

**GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE**

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
FINES, FORFEITURES & PENALTIES (cont.)					
42330 GAME AND FISH FINES	\$ 1,541	\$ 1,500	\$ 1,500	\$ 1,518	\$ 1,500
42341 DRUG COURT FEES - GENERAL SE	70,010	55,000	70,000	76,631	65,000
42380 DUI TREATMENT FINES - GEN. SES	68,396	56,000	51,000	54,259	56,000
42390 DATA ENTRY FEE- GENERAL SESS	87,068	67,000	91,000	90,303	75,000
42391 COURTROOM SECURITY FEE	17,032	15,000	17,200	17,404	16,000
42392 VICTIMS ASSISTANCE ASSESSME	177,064	170,000	171,500	173,522	170,000
42410 FINES - JUVENILE COURT	4,687	6,000	5,500	5,071	5,000
42440 DRUG CONTROL FINES	437	400	200	192	350
42441 DRUG COURT FEES - JUVENILE CO	9,200	9,000	9,500	9,018	9,000
42450 JAIL FEES - JUVENILE DETENTION	186,278	185,000	185,000	215,312	195,000
42490 DATA ENTRY FEE- JUVENILE COU	8,267	6,000	8,900	8,847	7,000
42491 COURTROOM SECURITY FEE	3,788	4,000	3,250	3,131	4,000
42530 DATA ENTRY FEE- CHANCERY CO	19,024	13,000	17,800	20,184	17,000
42610 FINES	63,407	65,000	68,000	115,938	65,000
42872 VICTIMS ASSISTANCE ASSESSME	20,391	20,000	25,000	27,362	21,000
TOTAL FINES, FORFEITURES & PENALTI	2,067,356	\$ 1,942,300	\$ 2,012,545	2,148,986	1,998,950
CHARGES FOR CURRENT SERVICES					
43140 ZONING STUDIES	\$ 60,010	\$ 55,000	\$ 72,000	\$ 75,477	\$ 70,000
43170 WORK RELEASE CHARGES FOR BO	56,694	43,000	71,900	83,549	63,000
43320 SUBDIVISION LOT FEES	52,050	30,000	42,000	56,800	40,000
43340 RECREATION FEES	812	800	-	-	-
43365 ARCHIVES AND RECORDS MANAC	125,074	120,900	125,000	125,374	129,000
43366 GREENBELT LATE APPLICATION I	-	-	100	100	-
43370 TELEPHONE COMMISSIONS	354,726	360,000	319,500	326,810	340,000
43392 DATA PROCESSING FEE-REGISTER	117,634	110,000	108,000	107,306	110,000
43393 PROBATION FEES	60,522	54,500	40,000	39,374	35,400
43394 DATA PROCESSING FEE- SHERIFF	18,434	24,000	18,000	17,935	18,000
43395 SEX REGISTRY FEE - SHERIFF	9,000	8,000	8,000	6,610	8,000
43396 DATA PROCESSING FEE-COUNTY	20,568	20,000	23,500	30,842	20,000
43541 CONTRACT FOR ADMINISTRAT	329,874	310,000	336,500	354,917	328,000
43583 TBI CRIMINAL BACKGROUND FEE	52,395	29,000	29,000	33,570	33,000
43990 OTHER CHARGES FOR SERVICE	-	200	-	-	-
TOTAL CHARGES FOR CURRENT SERVIC	\$ 1,257,793	\$ 1,165,400	\$ 1,193,500	\$ 1,258,665	\$ 1,194,400
OTHER LOCAL REVENUES					
44110 INVESTMENT INCOME	189,379	\$ 220,000	\$ 129,000	128,032	131,000
44120 LEASE/RENTALS	163,626	135,000	196,600	216,263	132,600

**GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE**

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
OTHER LOCAL REVENUES (cont.)					
44130 SALE OF MATERIALS & SUPPLIES	10,148	\$ 7,500	\$ 13,297	13,834	10,000
44131 COMMISSARY SALES	76,620	110,000	204,930	207,096	160,000
44140 SALE OF MAPS	12,655	10,000	11,210	12,370	10,000
44145 SALE OF RECYCLED MATERIALS	18,846	2,500	13,583	12,391	-
44150 SALE OF ANIMALS/LIVESTOCK	124,901	125,000	110,200	111,998	120,000
44170 MISCELLANEOUS REFUNDS	164,865	20,000	16,790	15,793	20,000
44530 SALE OF EQUIPMENT	-	-	28,967	29,337	-
44540 SALE OF PROPERTY	-	-	88,321	88,321	-
44560 DAMAGES RECOVERED FROM INI	568	-	14,702	14,769	-
44570 CONTRIBUTIONS & GIFTS	53,141	25,000	46,640	59,572	-
44580 PERFORMANCE BOND FORFEITUR	69,226	60,000	38,000	61,400	60,000
44990 OTHER LOCAL REVENUES	74,222	-	2,563	2,702	-
TOTAL OTHER LOCAL REVENUES	\$ 958,197	\$ 715,000	\$ 914,803	\$ 973,879	\$ 643,600
FEES FROM COUNTY OFFICIALS					
45120 CIRCUIT CT CLERK - EXCESS	\$ 1,300,000	\$ 1,200,000	\$ 600,000	\$ 635,000	\$ 650,000
45190 TRUSTEE - EXCESS FEES	4,244,146	4,100,000	4,245,000	4,452,852	4,250,000
45510 COUNTY CLERK	2,802,016	2,551,150	2,673,150	2,921,315	2,800,000
45550 CLERK & MASTER	708,568	675,000	595,000	637,382	675,000
45580 REGISTER	1,711,301	1,563,000	1,513,000	1,527,596	1,626,500
45590 SHERIFF - SERVICE OF PROCESS	137,902	125,000	82,000	80,209	75,000
TOTAL FEES FROM COUNTY OFFICIALS	\$ 10,903,933	\$ 10,214,150	\$ 9,708,150	10,254,355	10,076,500
STATE REVENUES					
46110 JUVENILE SERVICES PROGRAM	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
46190 OTHER GENERAL GOVERNMENT	-	1,500	465	465	-
46210 LAW ENFORCEMENT TRAINING	119,400	120,600	123,670	124,200	129,000
46290 OTHER PUBLIC SAFETY GRANTS	-	-	-	-	-
46310 HEALTH DEPARTMENT PROGRAM	1,587,981	2,023,261	2,131,300	1,799,705	2,140,900
46390 OTHER HEALTH & WELFARE GRA	-	-	103,668	103,668	-
46820 INCOME TAX	297,751	220,000	220,000	253,522	260,000
46830 BEER TAX	18,586	18,500	17,806	17,806	18,500
46835 VEHICLE CERTIFICATE OF TITLE I	-	-	-	-	15,000
46840 ALCOHOLIC BEVERAGE TAX	304,165	290,000	317,152	317,152	310,000
46850 MIXED DRINK TAX	19,682	18,000	15,400	19,489	18,000
46870 EMERGENCY HOSPITAL-PRISONER	-	-	15,688	15,688	-
46915 CONTRACTED PRISONER BOARD	3,900,595	2,701,000	2,403,000	2,622,612	2,360,000
46960 REGISTRAR'S SALARY SUPPLE	15,164	15,000	15,164	15,164	15,000
46980 OTHER STATE GRANTS	564,090	135,500	495,740	494,511	139,400
46990 OTHER STATE REVENUES	94,550	507,200	484,000	526,839	464,144
TOTAL STATE REVENUES	\$ 6,930,964	\$ 6,059,561	\$ 6,352,053	\$ 6,319,821	\$ 5,878,944

**GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE**

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
FEDERAL REVENUES					
47141 TITLE I GRANTS TO LOCAL EDUC	\$ -	\$ 24,536	\$ 104,667	\$ 79,955	\$ 19,840
47180 COMMUNITY DEVELOPMENT	181,748	21,417	20,060	20,060	120,000
47220 CIVIL DEFENSE REIMBURSEMENT	64,350	-	-	-	-
47230 DISASTER RELIEF	-	-	-	-	-
47235 HOMELAND SECURITY GRANTS	554,332	131,301	188,407	103,882	31,341
47250 LAW ENFORCEMENT GRANTS	31,313	-	30,821	30,821	-
47590 OTHER FEDERAL THROUGH STAT	329,019	119,310	357,915	346,724	218,660
47620 POLICE SERVICE (LAKE AREA)	32,011	-	33,000	37,641	30,000
47700 ASSET FORFEITURE FUNDS	45,335	25,000	38,000	52,787	25,000
47990 OTHER DIRECT FEDERAL REVENU	201,886	86,200	245,053	216,602	776,989
TOTAL FEDERAL REVENUES	\$ 1,439,994	\$ 407,764	\$ 1,017,923	\$ 888,473	\$ 1,221,830
OTHER GOVERNMENTS & CITIZEN GROUPS					
48110 PRISONER BOARD	\$ 22,587	\$ 25,000	\$ 29,239	\$ 32,956	\$ 25,000
48130 CONTRIBUTIONS & GIFTS	143,070	-	181,290	206,975	-
48140 CONTRACTED SERVICES	429,141	469,740	469,740	573,168	1,174,500
48610 DONATIONS	13,000	32,500	28,000	28,000	30,000
48990 OTHER	500	200	225	250	200
TOTAL OTHER GOV'TS & CITIZENS GROU	\$ 608,299	\$ 527,440	\$ 708,494	\$ 841,348	\$ 1,229,700
OTHER SOURCES					
49700 INSURANCE RECOVERY	\$ 154,874	\$ -	\$ 16,927	\$ 16,928	\$ -
49800 OPERATING TRANSFERS	535,738	636,884	677,593	666,754	653,920
TOTAL OTHER SOURCES	\$ 690,612	\$ 636,884	\$ 694,520	\$ 683,682	\$ 653,920
TOTAL GENERAL FUND REVENUE	\$ 77,585,266	\$ 79,667,002	\$ 83,527,758	\$ 84,855,055	\$ 83,015,219

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
51100 COUNTY COMMISSION						
191	BOARD & COMMITTEE MEMBERS	\$ 83,550	\$ 107,100	\$ 107,100	\$ 81,050	\$ 107,100
199	OTHER PERDIEM & FEES	80,400	81,900	81,900	74,400	81,900
201	SOCIAL SECURITY	9,653	11,720	11,720	8,308	11,720
212	EMPLOYER MEDICARE	2,379	2,750	2,750	2,255	2,750
320	DUES AND MEMBERSHIPS	35,685	36,037	36,037	35,308	36,400
399	OTHER CONTRACTED SERVICES	6,000	6,000	6,000	6,000	7,200
TOTAL COUNTY COMMISSION		\$ 217,667	\$ 245,507	\$ 245,507	\$ 207,321	\$ 247,070
51210 BOARD OF EQUALIZATION						
191	BOARD & COMMITTEE MEMBERS	\$ 4,100	\$ 12,000	\$ 12,000	\$ 6,700	\$ 12,000
201	SOCIAL SECURITY	254	750	750	415	750
212	EMPLOYER MEDICARE	59	180	180	97	180
308	CONSULTANTS	-	5,000	2,000	-	5,000
332	LEGAL NOTICES	-	3,000	3,000	301	3,000
TOTAL BOARD OF EQUALIZATION		\$ 4,413	\$ 20,930	\$ 17,930	\$ 7,514	\$ 20,930
51300 COUNTY MAYOR						
101	COUNTY OFFICIAL/ADMIN.	\$ 120,938	\$ 126,513	\$ 126,513	\$ 126,513	\$ 130,776
103	ASSISTANT(S)	13,955	84,346	84,671	84,671	86,644
161	SECRETARY	135,928	142,306	128,306	119,362	103,938
169	PART-TIME PERSONNEL	7,200	7,200	7,200	3,600	-
186	LONGEVITY PAY	2,025	2,100	2,100	2,100	1,525
201	SOCIAL SECURITY	16,125	22,480	21,631	19,627	20,020
204	STATE RETIREMENT	34,624	45,090	43,352	42,125	38,650
205	EMPLOYEE AND DEPENDENT INS	27,894	42,710	37,710	30,064	28,550
209	DISABILITY INSURANCE	476	660	634	576	600
212	EMPLOYER MEDICARE	3,914	5,260	5,062	4,736	4,690
304	ARCHITECT	14,302	-	-	-	-
307	COMMUNICATION	188	500	500	165	500
320	DUES AND MEMBERSHIPS	2,625	2,779	2,779	2,754	3,081
321	ENGINEERING SERVICES	-	10,000	-	-	10,000
330	OPERATING LEASE PAYMENTS	7,560	7,560	7,560	7,560	7,560
331	LEGAL SERVICES	-	30,000	50,000	55,000	30,000
332	LEGAL NOTICES	7,431	10,000	10,000	4,824	10,000
334	MAINTENANCE AGREEMENTS	-	-	1,000	883	2,000
337	MAINT. & REPAIR SERV.-OFF.EQU	1,439	2,000	1,000	679	1,000
348	POSTAL CHARGES	2,180	2,000	1,700	1,211	2,000
349	PRINTING, STATIONERY & FORMS	-	4,500	1,500	1,236	4,500
355	TRAVEL	349	500	950	934	800
399	OTHER CONTRACTED SERVICES	-	-	30,000	30,000	-

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
51300 COUNTY MAYOR (cont.)					
414 DUPLICATING SUPPLIES	1,315	500	500	455	-
435 OFFICE SUPPLIES	5,754	3,000	3,000	2,641	3,500
599 OTHER CHARGES	61,209	50,000	26,515	23,607	50,000
715 LAND	-	-	650,000	-	-
719 OFFICE EQUIPMENT	-	-	11,485	11,481	-
TOTAL COUNTY MAYOR	\$ 467,437	\$ 602,004	\$ 1,255,668	\$ 576,803	\$ 540,334
51310 PERSONNEL OFFICE					
101 COUNTY OFFICIAL/ADMIN.	\$ 87,999	\$ 89,884	\$ 89,884	\$ 89,540	\$ 91,430
103 ASSISTANT(S)	66,109	73,381	74,096	74,094	75,419
169 PART-TIME PERSONNEL	8,487	14,560	14,560	14,548	14,560
186 LONGEVITY PAY	100	125	125	125	150
201 SOCIAL SECURITY	9,976	11,040	11,085	10,919	11,260
204 STATE RETIREMENT	19,569	20,740	20,831	20,769	19,990
205 EMPLOYEE AND DEPENDENT INS.	15,571	10,020	12,620	12,601	16,400
209 DISABILITY INSURANCE	298	310	310	302	310
212 EMPLOYER MEDICARE	2,333	2,590	2,601	2,554	2,640
302 ADVERTISING	63	500	500	-	500
307 COMMUNICATION	762	720	720	506	720
320 DUES AND MEMBERSHIPS	660	440	440	370	440
322 EVALUATION AND TESTING	29,624	29,040	29,040	26,729	24,000
334 MAINTENANCE AGREEMENTS	943	804	1,054	1,068	1,000
348 POSTAL CHARGES	357	400	400	327	450
349 PRINTING, STATIONERY & FORMS	-	-	-	-	-
355 TRAVEL	1,760	1,530	1,280	1,163	1,000
399 OTHER CONTRACTED SERVICES	300	480	480	300	480
425 GASOLINE	253	400	400	156	300
429 INSTRUCTIONAL SUPP & MAT	-	500	500	23	100
435 OFFICE SUPPLIES	2,126	2,000	2,000	1,710	2,000
499 OTHER SUPPLIES AND MATERIAL	640	750	800	800	750
599 OTHER CHARGES	5,303	4,500	4,450	4,129	3,000
709 DATA PROCESSING EQUIPMENT	-	-	-	-	1,200
TOTAL PERSONNEL OFFICE	\$ 253,238	\$ 264,714	\$ 268,176	\$ 262,732	\$ 268,099

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
51400 COUNTY ATTORNEY						
101	COUNTY OFFICIAL/ADMIN.	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000
161	SECRETARY	33,430	37,247	37,247	37,247	37,915
186	LONGEVITY PAY	700	800	800	800	850
201	SOCIAL SECURITY	6,360	6,830	6,830	6,540	6,870
204	STATE RETIREMENT	13,468	13,970	13,970	13,959	13,260
205	EMPLOYEE AND DEPENDENT INS.	20,912	23,000	23,000	22,983	25,250
209	DISABILITY INSURANCE	191	210	210	202	210
212	EMPLOYER MEDICARE	1,487	1,600	1,600	1,530	1,610
307	COMMUNICATION	-	-	-	42	-
320	DUES AND MEMBERSHIPS	-	-	-	-	-
331	LEGAL SERVICES	275,237	107,269	107,269	107,335	105,011
TOTAL COUNTY ATTORNEY		\$ 423,786	\$ 262,926	\$ 262,926	\$ 262,637	\$ 262,976
51500 ELECTION COMMISSION						
101	COUNTY OFFICIAL/ADMIN.	\$ 85,670	\$ 89,620	\$ 89,620	\$ 89,620	\$ 92,640
169	PART-TIME PERSONNEL	5,300	10,000	10,000	9,520	10,000
186	LONGEVITY PAY	1,600	1,750	1,750	1,750	2,050
187	OVERTIME PAY	9,496	9,000	9,000	8,453	10,000
189	OTHER SALARIES & WAGES	236,924	245,701	245,701	230,948	246,818
192	ELECTION COMMISSION	9,850	9,000	11,000	9,825	10,500
193	ELECTION WORKERS	198,404	160,000	156,250	140,773	200,000
196	IN-SERVICE TRAINING	3,099	8,500	8,500	4,345	7,000
201	SOCIAL SECURITY	28,871	25,990	25,990	27,222	26,540
204	STATE RETIREMENT	42,345	43,920	43,920	41,914	42,080
205	EMPLOYEE AND DEPENDENT INS.	45,200	59,080	59,080	54,969	69,330
209	DISABILITY INSURANCE	596	630	630	591	630
210	UNEMPLOYMENT COMPENSATION	703	-	1,500	67	-
212	EMPLOYER MEDICARE	6,770	6,080	6,430	6,367	6,210
307	COMMUNICATION	4,901	8,000	8,000	4,313	8,000
317	DATA PROCESSING SERVICES	1,575	2,500	2,500	343	2,500
320	DUES AND MEMBERSHIPS	507	2,500	2,500	569	2,500
332	LEGAL NOTICES, REC. & CT COSTS	18,414	15,000	15,000	14,598	15,000
334	MAINTENANCE AGREEMENTS	22,255	23,000	23,000	20,554	27,500
337	MAINT. & REPAIR SERV.-OFF.EQUIP	692	750	1,050	409	750
338	MAINT. & REPAIR SERV. - VEHICLE	-	1,000	1,000	512	1,000
348	POSTAL CHARGES	15,667	20,000	20,000	12,980	17,000
349	PRINTING, STATIONERY & FORMS	18,303	10,000	10,000	4,989	8,000
351	RENTALS	1,100	1,100	1,100	800	1,200
355	TRAVEL	5,266	6,000	4,000	2,936	6,000
411	DATA PROCESSING SUPPLIES	2,776	3,500	3,500	3,200	3,500
412	DIESEL FUEL	-	300	300	29	300

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
51500 ELECTION COMMISSION (cont.)						
435	OFFICE SUPPLIES	\$ 14,420	\$ 20,000	\$ 21,700	\$ 16,817	\$ 18,000
709	DATA PROCESSING EQUIPMENT	17,337	15,000	380,890	380,667	20,000
711	FURNITURE AND FIXTURES	-	-	4,000	3,975	-
719	OFFICE EQUIPMENT	-	8,000	4,000	3,614	8,000
TOTAL ELECTION COMMISSION		\$ 798,047	\$ 805,921	\$ 1,171,911	\$ 1,097,668	\$ 863,048
51600 REGISTER OF DEEDS						
101	COUNTY OFFICIAL/ADMINISTRATIVE	\$ 95,189	\$ 99,578	\$ 99,578	\$ 99,578	\$ 102,933
106	DEPUTY(IES)	543,647	566,908	566,908	566,891	589,696
169	PART-TIME PERSONNEL	37,504	19,867	19,867	15,573	9,000
186	LONGEVITY PAY	5,650	5,975	5,975	5,975	6,300
196	IN-SERVICE TRAINING	225	650	650	455	650
201	SOCIAL SECURITY	38,693	42,930	42,930	40,240	43,900
204	STATE RETIREMENT	81,785	85,340	85,340	85,278	83,670
205	EMPLOYEE AND DEPENDENT INSURANCE	130,840	153,050	153,050	150,402	163,770
209	DISABILITY INSURANCE	1,179	1,240	1,240	1,231	1,290
210	UNEMPLOYMENT COMPENSATION	-	-	-	-	-
212	EMPLOYER MEDICARE	9,538	10,040	10,040	9,576	10,270
307	COMMUNICATION	1,200	1,500	1,500	1,048	1,200
317	DATA PROCESSING SERVICES	83,942	39,129	39,129	37,347	37,800
334	MAINTENANCE AGREEMENTS	11,606	4,000	4,000	3,874	3,233
348	POSTAL CHARGES	5,627	7,000	7,000	4,275	6,000
355	TRAVEL	200	500	500	276	300
399	OTHER CONTRACTED SERVICES	8,404	-	-	-	-
411	DATA PROCESSING SUPPLIES	9,650	10,000	10,000	7,387	10,000
435	OFFICE SUPPLIES	8,497	6,500	6,500	4,335	5,000
709	DATA PROCESSING EQUIPMENT	184,955	82,000	82,000	79,501	5,000
711	FURNITURE AND FIXTURES	939	-	-	-	-
TOTAL REGISTER OF DEEDS		\$ 1,259,272	\$ 1,136,207	\$ 1,136,207	\$ 1,113,243	\$ 1,080,012
51720 PLANNING & ENGINEERING						
101	COUNTY OFFICIAL/ADMIN.	\$ 91,642	\$ 89,540	\$ 89,540	\$ 66,351	\$ 75,401
103	ASSISTANT(S)	182,113	155,349	155,349	153,712	161,360
105	SUPERVISOR/DIRECTOR	70,860	75,401	75,401	75,401	82,195
161	SECRETARY(S)	117,358	115,034	115,034	106,324	113,019
169	PART-TIME PERSONNEL	9,864	10,000	10,000	9,246	5,000
186	LONGEVITY PAY	2,300	2,450	2,450	1,475	1,875
191	BOARD & COMMITTEE MEMBERS	28,200	30,000	30,000	26,400	30,000
196	IN-SERVICE TRAINING	3,277	7,000	18,000	15,621	7,000
201	SOCIAL SECURITY	30,319	29,630	29,630	26,267	29,070
204	STATE RETIREMENT	57,821	55,560	55,560	51,107	51,940
205	EMPLOYEE AND DEPENDENT INSURANCE	65,715	68,080	78,780	78,779	84,430

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
51720 PLANNING & ENGINEERING (cont.)						
209	DISABILITY INSURANCE	\$ 819	\$ 810	\$ 810	735	800
212	EMPLOYER MEDICARE	7,090	6,930	6,930	6,143	6,800
307	COMMUNICATION	1,952	1,800	2,100	2,136	2,000
308	CONSULTANTS	28,686	-	-	-	-
320	DUES AND MEMBERSHIPS	10,856	12,500	12,500	11,571	14,500
332	LEGAL NOTICES	4,508	4,500	4,500	4,125	6,000
334	MAINTENANCE AGREEMENTS	9,041	9,500	9,500	8,682	10,000
337	MAINT. & REPAIR SERV.-OFF.EQU	-	1,000	1,000	138	1,000
348	POSTAL CHARGES	2,312	4,000	4,000	2,609	4,500
349	PRINTING, STATIONERY & FORMS	620	1,150	1,150	1,149	1,150
411	DATA PROCESSING SUPPLIES	1,335	3,000	3,000	2,973	3,000
425	GASOLINE	3,782	5,000	5,000	4,236	5,000
435	OFFICE SUPPLIES	5,894	6,000	5,700	5,529	6,000
437	PERIODICALS	1,585	1,600	1,600	1,517	1,600
499	OTHER SUPPLIES AND MATERIAL	1,085	800	800	793	800
709	DATA PROCESSING EQUIPMENT	-	15,000	4,000	3,186	-
TOTAL PLANNING		739,039	\$ 711,634	\$ 722,334	666,204	704,440
51750 CODES COMPLIANCE-ENVIRONMENTAL						
307	COMMUNICATION	\$ 406	\$ 600	\$ 600	\$ 353	\$ 600
TOTAL CODES COMPLIANCE-ENV.		\$ 406	\$ 600	\$ 600	\$ 353	\$ 600
51760 GEOGRAPHICAL INFORMATION SYSTEM						
121	DATA PROCESSING PERSONNEL	\$ 211,279	\$ 222,107	\$ 222,107	\$ 222,107	\$ 226,019
169	PART-TIME PERSONNEL	29,687	30,000	30,000	28,721	40,000
186	LONGEVITY PAY	1,300	1,400	1,400	1,400	1,500
187	OVERTIME PAY	2,488	5,000	5,000	3,678	5,000
201	SOCIAL SECURITY	14,631	16,030	16,030	15,219	16,900
204	STATE RETIREMENT	27,292	29,000	29,000	28,856	27,840
205	EMPLOYEE & DEPENDENT INSUR	34,805	42,240	42,240	42,217	46,640
209	DISABILITY INSURANCE	390	420	420	410	420
212	EMPLOYER MEDICARE	3,421	3,750	3,750	3,559	3,960
317	DATA PROCESSING SERVICES	44,424	65,000	65,000	31,085	65,000
320	DUES AND MEMBERSHIPS	-	500	500	219	1,200
334	MAINTENANCE AGREEMENTS	241,585	242,500	242,500	234,779	330,000
348	POSTAL CHARGES	25	500	500	117	750
355	TRAVEL	7,187	7,500	7,500	7,144	7,500
411	DATA PROCESSING SUPPLIES	16,640	22,500	22,500	11,687	22,500
709	DATA PROCESSING EQUIPMENT	5,046	60,000	60,000	59,343	81,000
799	OTHER CAPITAL OUTLAY	780,577	400,000	400,000	329,813	350,000
TOTAL GEOGRAPHICAL INFORMATION S		\$ 1,420,781	\$ 1,148,447	\$ 1,148,447	\$ 1,020,353	\$ 1,226,229

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
51800 COUNTY BUILDINGS						
103	ASSISTANT(S)	\$ -	\$ -	\$ -	\$ -	\$ 48,014
105	SUPERVISOR/DIRECTOR	66,634	68,041	68,041	68,041	69,236
162	CLERICAL PERSONNEL	30,930	31,617	31,617	31,616	32,184
166	CUSTODIAL PERSONNEL	87,227	94,099	94,099	93,901	94,985
167	MAINTENANCE PERSONNEL	151,408	179,872	179,872	172,280	168,120
169	PART-TIME PERSONNEL	229,216	250,000	250,000	230,243	245,000
186	LONGEVITY PAY	2,500	2,725	2,725	2,725	3,150
187	OVERTIME PAY	7,321	7,500	7,500	6,005	7,500
201	SOCIAL SECURITY	34,808	39,300	39,300	36,468	41,430
204	STATE RETIREMENT	43,815	48,720	48,720	47,351	50,660
205	EMPLOYEE AND DEPENDENT INS.	101,643	116,320	119,870	119,822	141,400
209	DISABILITY INSURANCE	759	730	730	889	800
210	UNEMPLOYMENT COMPENSATION	1,885	-	4,000	3,805	-
212	EMPLOYER MEDICARE	8,140	9,200	9,200	8,529	9,690
307	COMMUNICATION	56,749	60,000	60,000	45,809	55,000
309	CONTRACTS W/GOVERNMENT AC	97,000	97,000	97,000	97,000	97,000
335	MAINT. & REPAIR SERV. - BLDGS.	34,308	50,000	51,500	50,954	46,500
355	TRAVEL	1,284	2,500	5,245	5,245	10,000
399	OTHER CONTRACTED SERVICES	88,268	91,000	91,000	85,919	94,770
410	CUSTODIAL SUPPLIES	42,259	43,000	43,000	42,990	43,000
425	GASOLINE	18,960	20,000	20,000	18,277	20,000
452	UTILITIES	551,896	557,000	557,000	551,232	532,000
499	OTHER SUPPLIES & MATERIALS	83,676	90,000	100,900	95,261	100,000
707	BUILDING IMPROVEMENTS	126,472	185,000	285,600	285,554	100,000
709	DATA PROCESSING EQUIPMENT	-	14,909	12,460	12,316	-
717	MAINTENANCE EQUIPMENT	6,399	30,000	22,304	22,304	10,000
718	MOTOR VEHICLES	-	-	-	-	28,445
TOTAL COUNTY BUILDINGS		\$ 1,873,564	\$ 2,088,533	\$ 2,201,683	\$ 2,134,535	\$ 2,048,884
51900 OTHER GEN. ADMINISTRATION						
105	SUPERVISOR/DIRECTOR	\$ 73,663	\$ 73,948	\$ 73,948	\$ 73,947	\$ 73,948
116	TEACHERS	104,088	106,677	106,681	106,681	108,542
140	SALARY SUPPLEMENTS	4,500	4,500	4,500	4,500	4,500
186	LONGEVITY PAY	1,450	1,525	1,525	1,525	1,600
201	SOCIAL SECURITY	11,111	11,580	11,580	11,291	11,700
204	STATE RETIREMENT	23,311	23,690	23,690	23,656	22,580
205	EMPLOYEE AND DEPENDENT INS.	13,970	17,090	17,090	17,076	19,090
209	DISABILITY INSURANCE	328	340	340	333	340
212	EMPLOYER MEDICARE	2,598	2,710	2,710	2,641	2,740
307	COMMUNICATION	2	100	100	2	100
334	MAINTENANCE AGREEMENTS	772	1,000	1,000	772	1,000

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
51900 OTHER GEN. ADMINISTRATION (cont.)						
355	TRAVEL	-	\$ 300	\$ 300	-	300
428	RIPRAP	2,680	2,700	2,700	2,592	2,700
499	OTHER SUPPLIES & MATERIALS	1,164	1,800	1,800	1,412	1,800
TOTAL OTHER GENERAL ADMIN.		\$ 239,643	\$ 247,960	\$ 247,964	\$ 246,429	\$ 250,940
51910 PRESERVATION OF RECORDS						
101	COUNTY OFFICIAL/ADMINISTRAT	\$ 45,049	\$ 45,540	\$ 46,340	\$ 46,340	\$ 47,138
169	PART-TIME PERSONNEL	7,630	7,000	7,000	5,128	7,000
186	LONGEVITY PAY	125	150	150	150	175
189	OTHER SALARIES & WAGES	-	-			
201	SOCIAL SECURITY	3,146	3,270	3,320	3,045	3,370
204	STATE RETIREMENT	5,732	5,800	5,902	5,892	5,670
205	EMPLOYEE AND DEPENDENT INS.	12,382	13,980	13,980	13,964	15,390
209	DISABILITY INSURANCE	83	90	90	85	90
212	EMPLOYER MEDICARE	735	770	782	712	790
307	COMMUNICATION	758	1,000	1,000	601	1,000
320	DUES AND MEMBERSHIPS	525	525	550	550	550
334	MAINTENANCE AGREEMENTS	320	320	320	320	320
348	POSTAL CHARGES	193	380	380	208	380
432	LIBRARY BOOKS	-	200	200	44	200
435	OFFICE SUPPLIES	1,620	1,690	1,690	1,698	1,690
499	OTHER SUPPLIES & MATERIALS	4,515	4,750	4,725	4,156	4,725
599	OTHER CHARGES	25,702	30,506	30,506	27,514	32,046
709	DATA PROCESSING EQUIPMENT	-	-	-	-	-
711	FURNITURE AND FIXTURES	76,920	-	-	-	-
719	OFFICE EQUIPMENT	2,918	-	-	-	-
TOTAL PRESERVATION OF RECORDS		\$ 188,357	\$ 115,971	\$ 116,935	\$ 110,406	\$ 120,534
51920 RISK MANAGEMENT						
105	SUPERVISOR/DIRECTOR	\$ 75,910	\$ 80,270	\$ 80,270	\$ 80,270	\$ 85,982
162	CLERICAL PERSONNEL	164,520	176,905	176,905	176,905	181,218
186	LONGEVITY PAY	1,200	1,475	1,475	1,475	1,650
189	OTHER SALARIES & WAGES	121,724	125,918	125,918	125,918	128,150
191	BOARD & COMMITTEE MEMBERS	3,900	8,400	8,400	3,800	7,000
201	SOCIAL SECURITY	21,973	24,370	24,370	23,036	25,050
204	STATE RETIREMENT	46,109	48,810	48,810	48,738	47,530
205	EMPLOYEE AND DEPENDENT INS.	62,928	71,760	71,760	68,754	73,270
209	DISABILITY INSURANCE	669	710	710	706	740
210	UNEMPLOYMENT COMPENSATIO	-	-	-	-	-
212	EMPLOYER MEDICARE	5,148	5,700	5,700	5,407	5,860

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
51920 RISK MANAGEMENT (cont.)					
307 COMMUNICATION	1,776	1,900	1,900	1,308	1,900
334 MAINTENANCE AGREEMENTS	1,145	2,600	2,600	1,094	2,600
348 POSTAL CHARGES	2,035	8,275	7,275	3,981	4,100
355 TRAVEL	1,877	1,500	2,500	2,268	1,500
425 GASOLINE	565	1,170	1,170	632	1,170
435 OFFICE SUPPLIES	4,432	6,200	7,200	7,085	7,200
499 OTHER SUPPLIES AND MATERIAL	-	-	-	-	-
502 BUILDING AND CONTENTS INSUR	99,029	110,981	110,981	110,964	116,000
506 LIABILITY INSURANCE	450,384	465,903	465,903	376,942	390,000
508 PREMIUMS ON CORPORATE SURE	580	-	-	-	40,000
599 OTHER CHARGES	17,404	22,000	21,000	16,904	19,000
719 OFFICE EQUIPMENT	6,817	-	-	-	-
TOTAL RISK MANAGEMENT	\$ 1,090,133	\$ 1,164,847	\$ 1,164,847	\$ 1,056,189	\$ 1,139,920
52100 ACCOUNTING AND BUDGETING					
101 COUNTY OFFICIAL/ADMIN.	\$ 106,670	\$ 110,380	\$ 110,380	\$ 110,380	\$ 112,752
119 ACCOUNTANTS/BOOKKEEPERS	438,464	494,047	494,047	488,973	536,137
140 SALARY SUPPLEMENTS	7,200	7,200	7,200	6,300	7,200
162 CLERICAL PERSONNEL	25,549	26,883	26,883	26,883	27,349
169 PART-TIME PERSONNEL	27,965	39,400	39,400	32,584	39,400
186 LONGEVITY PAY	5,700	5,975	5,975	5,975	4,325
187 OVERTIME PAY	3,247	4,500	4,500	2,816	4,500
189 OTHER SALARIES & WAGES	60,957	75,053	75,053	75,053	-
191 BOARD & COMMITTEE MEMBERS	1,200	1,400	1,400	1,000	1,400
201 SOCIAL SECURITY	40,733	47,420	47,420	45,103	45,450
204 STATE RETIREMENT	82,204	91,890	91,890	88,193	82,870
205 EMPLOYEE AND DEPENDENT INS.	91,782	106,000	107,400	107,374	122,810
209 DISABILITY INSURANCE	1,168	1,310	1,310	1,256	1,260
212 EMPLOYER MEDICARE	9,526	11,100	11,100	10,549	10,630
305 AUDIT SERVICES	78,781	79,000	79,000	78,781	79,000
307 COMMUNICATION	293	500	500	189	500
310 CONTRACTS W/OTHER PUBLIC AC	-	-	-	-	-
320 DUES AND MEMBERSHIPS	2,329	2,800	2,800	2,030	2,800
334 MAINTENANCE AGREEMENTS	1,375	1,500	1,100	1,070	1,500
336 MAINT. & REPAIR SERV. - EQUIP.	243	2,000	1,800	2,000	2,000
348 POSTAL CHARGES	11,200	11,900	11,900	10,880	12,400
355 TRAVEL	5,529	6,400	3,400	3,342	6,400
399 OTHER CONTRACTED SERVICES	910	1,100	1,100	910	1,100
425 GASOLINE	-	500	500	379	500
435 OFFICE SUPPLIES	25,428	26,500	26,000	23,393	26,000
709 DATA PROCESSING EQUIPMENT	-	-	4,100	2,825	-
TOTAL ACCOUNTING AND BUDGETING	\$ 1,028,459	\$ 1,154,758	\$ 1,156,158	\$ 1,128,239	\$ 1,128,283

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
52300 PROPERTY ASSESSOR						
101	COUNTY OFFICIAL/ADMIN.	\$ 95,190	\$ 99,578	\$ 99,578	\$ 99,578	\$ 102,933
106	DEPUTIES	892,316	733,666	733,666	570,449	724,216
140	SALARY SUPPLEMENTS	5,500	5,500	5,500	3,465	5,500
169	PART-TIME PERSONNEL	5,076	8,000	8,000	3,201	8,000
186	LONGEVITY PAY	5,675	5,250	5,250	4,350	4,250
187	OVERTIME PAY	16	3,000	3,000	329	3,000
196	IN-SERVICE TRAINING	2,728	22,000	22,000	2,750	22,000
201	SOCIAL SECURITY	60,066	53,010	53,010	40,455	52,570
204	STATE RETIREMENT	124,962	107,490	107,490	86,006	100,540
205	EMPLOYEE AND DEPENDENT INS.	175,662	180,200	180,200	138,414	182,870
209	DISABILITY INSURANCE	1,794	1,550	1,550	1,217	1,540
210	UNEMPLOYMENT COMPENSATION	-	-	-	-	-
212	EMPLOYER MEDICARE	14,121	12,400	12,400	9,507	12,300
307	COMMUNICATION	1,059	2,000	2,000	879	2,000
317	DATA PROCESSING SERVICES	84,529	-	-	-	-
320	DUES AND MEMBERSHIPS	2,600	2,700	2,700	2,600	3,000
334	MAINTENANCE AGREEMENTS	31,033	33,000	33,000	31,665	36,000
336	MAINT. & REPAIR SERV. - EQUIP.	-	2,000	2,000	-	-
348	POSTAL CHARGES	5,218	12,000	12,000	11,682	12,000
355	TRAVEL	161	25,000	3,000	338	10,000
399	OTHER CONTRACTED SERVICES	-	-	52,000	-	40,000
411	DATA PROCESSING SUPPLIES	58	20,500	20,500	2,750	20,500
425	GASOLINE	-	5,000	5,000	-	5,000
435	OFFICE SUPPLIES	17,155	25,000	25,000	22,925	20,000
499	OTHER SUPPLIES AND MATERIAL	2,170	3,000	3,000	1,834	3,000
709	DATA PROCESSING EQUIPMENT	57,980	105,000	105,000	62,903	50,000
711	FURNITURE AND FIXTURES	880	15,000	15,000	7,375	-
718	MOTOR VEHICLES	-	-	-	-	-
719	OFFICE EQUIPMENT	275	-	-	-	-
TOTAL PROPERTY ASSESSOR		\$ 1,586,231	\$ 1,481,844	\$ 1,511,844	\$ 1,104,672	\$ 1,421,219
52310 REAPPRAISAL PROGRAM						
106	DEPUTY(IES)	\$ 317,503	\$ 605,278	\$ 605,278	\$ 554,999	\$ 596,134
186	LONGEVITY PAY	2,425	3,500	3,500	3,300	3,100
187	OVERTIME PAY	-	-	-	-	-
201	SOCIAL SECURITY	18,972	37,750	37,750	33,365	37,160
204	STATE RETIREMENT	40,599	77,260	77,260	70,604	71,730
205	EMPLOYEE AND DEPENDENT INS.	69,744	134,270	134,270	125,068	145,930
209	DISABILITY INSURANCE	588	1,120	1,120	1,027	1,110
212	EMPLOYER MEDICARE	4,437	8,830	8,830	7,803	8,690
307	COMMUNICATION	5,879	6,000	9,000	8,764	10,000

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
52310 REAPPRAISAL PROGRAM (cont.)						
317	DATA PROCESSING SERVICES	\$ -	\$ 95,000	\$ 95,000	\$ 94,488	\$ 95,000
336	MAINT. & REPAIR SERV.-EQUIP	-	2,000	2,000	-	2,000
338	MAINT. & REPAIR SERV. - VEHICL	-	2,000	2,000	-	2,000
348	POSTAL CHARGES	7,679	50,000	50,000	50,000	10,000
399	OTHER CONTRACTED SERVICES	-	30,000	-	51,950	30,000
411	DATA PROCESSING SUPPLIES	3,657	3,000	3,000	2,768	4,000
425	GASOLINE	22,903	27,000	27,000	13,456	25,000
499	OTHER SUPPLIES & MATERIALS	4,196	5,000	5,000	3,686	10,000
709	DATA PROCESSING EQUIPMENT	-	54,000	54,000	48,113	85,000
TOTAL REAPPRAISAL PROGRAM		\$ 498,585	\$ 1,142,008	\$ 1,115,008	\$ 1,069,393	\$ 1,136,854
52400 COUNTY TRUSTEE'S OFFICE						
307	COMMUNICATION	\$ 248	\$ 500	\$ 500	\$ 450	\$ 500
317	DATA PROCESSING SERVICES	5,700	8,100	8,100	8,100	8,100
332	LEGAL NOTICES, REC. & CT COST	200	850	850	200	850
334	MAINTENANCE AGREEMENTS	792	850	850	792	850
348	POSTAL CHARGES	35,571	49,300	49,300	36,322	49,300
435	OFFICE SUPPLIES	6,476	13,000	13,000	12,826	13,000
499	OTHER SUPPLIES & MATERIALS	-	1,050	1,050	416	1,050
540	TAX RELIEF PROGRAM	513,477	550,000	550,000	549,066	550,000
709	DATA PROCESSING EQUIPMENT	228	2,400	2,400	866	8,000
TOTAL COUNTY TRUSTEE'S OFFICE		\$ 562,694	\$ 626,050	\$ 626,050	\$ 609,038	\$ 631,650
52500 COUNTY CLERK'S OFFICE						
101	COUNTY OFFICIAL/ADMINISTRAT	\$ 95,189	\$ 99,578	\$ 99,578	\$ 99,578	\$ 102,933
106	DEPUTY(IES)	1,324,571	1,418,251	1,418,251	1,379,510	1,418,075
169	PART-TIME PERSONNEL	11,944	17,555	17,555	12,781	17,555
186	LONGEVITY PAY	11,925	12,825	12,825	12,475	13,250
201	SOCIAL SECURITY	86,728	95,990	95,990	90,187	96,220
204	STATE RETIREMENT	181,185	194,240	194,240	188,062	183,660
205	EMPLOYEE AND DEPENDENT INS	250,383	307,480	307,480	285,615	313,860
209	DISABILITY INSURANCE	2,588	2,810	2,810	2,739	2,820
210	UNEMPLOYMENT COMPENSATIO	7,041	-	-	-	-
212	EMPLOYER MEDICARE	20,283	22,450	22,450	21,092	22,510
307	COMMUNICATION	18,926	22,000	22,000	18,524	23,200
317	DATA PROCESSING SERVICES	16,490	16,956	16,956	16,950	17,200
334	MAINTENANCE AGREEMENTS	3,944	6,500	5,500	3,854	6,000
335	MAINT. & REPAIR SERV. - BLDGS.	-	1,700	1,700	1,700	-
336	MAINT. & REPAIR SERV. - EQUIP.	1,442	3,500	3,500	1,743	3,500
348	POSTAL CHARGES	48,702	50,000	50,000	53,726	53,000
355	TRAVEL	802	4,200	4,200	82	2,100
399	OTHER CONTRACTED SERVICES	9,200	2,300	2,300	673	1,500

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
52500 COUNTY CLERK'S OFFICE (cont.)						
411	DATA PROCESSING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 15,000
425	GASOLINE	1,366	4,000	3,000	1,512	4,000
435	OFFICE SUPPLIES	37,724	43,000	45,000	44,569	35,000
499	OTHER SUPPLIES & MATERIALS	2,325	1,800	1,800	1,736	1,500
709	DATA PROCESSING EQUIPMENT	8,343	10,000	10,000	9,181	10,000
719	OFFICE EQUIPMENT	8,551	13,300	13,300	13,347	1,500
TOTAL COUNTY CLERK'S OFFICE		\$ 2,149,659	\$ 2,350,435	\$ 2,350,435	\$ 2,259,637	\$ 2,344,383
52600 DATA PROCESSING						
101	COUNTY OFFICIAL/ADMIN.	\$ 102,009	\$ 105,997	\$ 105,997	\$ 105,996	\$ 107,852
121	DATA PROCESSING PERSONNEL	637,547	675,498	689,498	657,256	738,624
169	PART-TIME PERSONNEL	65,753	70,000	70,000	56,211	72,000
186	LONGEVITY PAY	2,350	2,675	2,675	2,675	2,675
187	OVERTIME PAY	5,685	8,500	8,500	8,395	9,500
201	SOCIAL SECURITY	49,257	53,490	54,360	50,035	57,710
204	STATE RETIREMENT	94,973	100,590	102,370	98,217	102,790
205	EMPLOYEE AND DEPENDENT INS.	107,747	123,380	132,730	123,072	142,190
209	DISABILITY INSURANCE	1,346	1,450	1,476	1,374	1,570
210	UNEMPLOYMENT COMPENSATION	-	-	-	-	-
212	EMPLOYER MEDICARE	11,521	12,510	12,713	11,702	13,500
307	COMMUNICATION	124,208	180,000	180,000	160,043	195,000
317	DATA PROCESSING SERVICES	175,352	257,000	257,000	234,538	237,000
320	DUES AND MEMBERSHIPS	1,766	2,400	2,400	2,074	2,800
334	MAINTENANCE AGREEMENTS	64,993	168,000	168,000	158,252	250,000
348	POSTAL CHARGES	6	800	800	3	800
355	TRAVEL	3,947	7,500	8,300	8,195	11,000
411	DATA PROCESSING SUPPLIES	57,071	62,000	61,200	48,833	62,000
425	GASOLINE	985	2,400	2,400	727	2,400
709	DATA PROCESSING EQUIPMENT	584,663	707,000	726,818	713,866	777,110
790	OTHER EQUIPMENT	29,860	-	-	-	53,500
TOTAL DATA PROCESSING		2,121,041	\$ 2,541,190	\$ 2,587,237	2,441,465	2,840,021
53100 CIRCUIT COURT						
194	JURY & WITNESS FEES	\$ 44,046	\$ 60,000	\$ 60,000	\$ 43,838	\$ 50,000
307	COMMUNICATION	3,467	3,500	3,500	2,972	3,500
317	DATA PROCESSING SERVICES	119,010	175,000	175,000	155,509	146,000
331	LEGAL SERVICES	12,210	35,000	22,100	13,576	30,000
334	MAINTENANCE AGREEMENTS	5,960	13,000	13,000	10,594	14,500
336	MAINT & REPAIR - EQUIPMENT	-	-	-	-	-
348	POSTAL CHARGES	25,736	35,000	31,800	24,628	30,000
435	OFFICE SUPPLIES	42,079	40,000	43,200	43,229	40,000
499	OTHER SUPPLIES AND MATERIALS	-	1,750	1,750	1,486	-

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
53100 CIRCUIT COURT (cont.)					
599 OTHER CHARGES (COURT COST)	\$ 124,748	\$ 125,000	\$ 125,000	\$ 124,985	\$ 125,000
709 DATA PROCESSING EQUIPMENT	645,429	227,500	240,400	226,443	20,900
711 FURNITURE AND FIXTURES	181	8,000	8,000	4,273	4,000
719 OFFICE EQUIPMENT	11,863	-	-	-	-
TOTAL CIRCUIT COURT	\$ 1,034,731	\$ 723,750	\$ 723,750	\$ 651,532	\$ 463,900
53110 CIRCUIT COURT JUDGE					
103 ASSITANT	\$ 48,250	\$ 50,497	\$ 50,497	\$ 50,497	\$ 51,378
106 DEPUTY(IES)	120,808	137,283	137,283	126,977	137,911
186 LONGEVITY PAY	250	275	275	275	300
187 OVERTIME PAY	219	-	-	-	-
201 SOCIAL SECURITY	10,244	11,660	11,660	10,653	11,760
204 STATE RETIREMENT	21,408	23,870	23,870	22,506	22,700
205 EMPLOYEE AND DEPENDENT INS.	37,112	43,610	43,610	41,924	46,090
209 DISABILITY INSURANCE	316	350	350	330	360
212 EMPLOYER MEDICARE	2,395	2,730	2,730	2,492	2,750
337 MAINT. & REPAIR SERV.-OFF.EQU	-	-	300	300	-
348 POSTAL CHARGES	214	300	300	178	300
355 TRAVEL	-	1,000	700	-	1,000
499 OTHER SUPPLIES & MATERIALS	160	500	500	494	500
TOTAL CIRCUIT COURT JUDGE	\$ 241,380	\$ 272,075	\$ 272,075	\$ 256,625	\$ 275,049
53300 GENERAL SESSIONS COURT					
102 JUDGES	\$ 459,231	\$ 468,878	\$ 468,878	468,878	475,909
103 ASSISTANT(S)	49,929	51,001	51,001	51,000	51,879
106 DEPUTIES	105,999	115,300	115,300	114,127	117,368
169 PART-TIME PERSONNEL	21,133	40,100	40,100	29,094	55,900
186 LONGEVITY PAY	2,275	2,575	2,575	2,575	2,775
187 OVERTIME PAY	1,999	2,000	2,000	1,992	2,000
189 OTHER SALARIES & WAGES	320,447	348,312	350,517	351,686	352,350
201 SOCIAL SECURITY	51,256	63,750	63,887	54,550	65,610
204 STATE RETIREMENT	119,300	125,390	125,670	125,616	119,980
205 EMPLOYEE AND DEPENDENT INS.	103,280	120,340	120,340	115,776	127,650
209 DISABILITY INSURANCE	1,485	1,820	1,820	1,543	1,850
212 EMPLOYER MEDICARE	13,641	14,910	14,942	14,470	15,350
307 COMMUNICATION	2,954	3,200	3,200	2,544	3,200
317 DATA PROCESSING SERVICES	19,600	16,800	16,800	15,400	16,800
320 DUES AND MEMBERSHIPS	2,861	3,060	3,060	2,627	3,135
322 EVALUATION AND TESTING	4,200	30,000	26,800	31,950	30,000
334 MAINTENANCE AGREEMENTS	2,553	2,900	2,900	2,296	2,900
337 MAINT. & REPAIR SERV.-OFF.EQU	165	1,000	1,000	366	1,000
348 POSTAL CHARGES	34	210	210	3	210
355 TRAVEL	9,999	8,500	5,500	4,793	8,500
432 LIBRARY BOOKS	375	3,000	2,000	306	3,000

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
53300 GENERAL SESSIONS COURT (cont.)						
435	OFFICE SUPPLIES	\$ 7,110	\$ 6,800	\$ 7,800	\$ 7,837	\$ 6,800
451	UNIFORMS	1,150	675	675	675	675
709	DATA PROCESSING EQUIPMENT	13,925	-	-	-	-
719	OFFICE EQUIPMENT *	-	-	6,200	6,093	-
TOTAL GENERAL SESSIONS COURT		\$ 1,314,910	\$ 1,430,521	\$ 1,433,175	\$ 1,406,195	\$ 1,464,841
53330 DRUG COURT						
103	ASSISTANT(S)	\$ 45,049	\$ 48,772	\$ 48,772	\$ 48,772	\$ 49,607
105	SUPERVISOR/DIRECTOR	59,495	60,753	60,753	60,753	61,812
161	SECRETARY(S)	25,621	24,609	24,609	24,608	25,048
169	PART-TIME PERSONNEL	28,585	31,200	31,200	27,250	31,200
186	LONGEVITY PAY	1,000	900	900	900	1,000
187	OVERTIME PAY	-	-	-	-	-
189	OTHER SALARIES & WAGES	115,609	149,930	149,930	147,141	152,545
201	SOCIAL SECURITY	16,401	19,610	19,610	18,435	19,920
204	STATE RETIREMENT	31,315	36,170	36,170	35,761	34,720
205	EMPLOYEE AND DEPENDENT INS	42,131	65,810	65,810	63,535	68,740
209	DISABILITY INSURANCE	453	530	530	519	540
212	EMPLOYER MEDICARE	3,835	4,590	4,590	4,312	4,660
307	COMMUNICATION	3,497	3,500	3,500	3,294	3,500
320	DUES AND MEMBERSHIPS	200	200	200	200	200
333	LICENSES	1,010	1,010	1,010	1,010	1,010
334	MAINTENANCE AGREEMENTS	1,002	1,600	1,600	939	1,200
348	POSTAL CHARGES	504	600	600	316	500
355	TRAVEL	-	3,000	3,000	975	1,500
435	OFFICE SUPPLIES	2,470	3,000	3,000	2,999	3,400
499	OTHER SUPPLIES AND MATERIAL	19,871	25,000	25,000	18,793	25,000
506	LIABILITY INSURANCE	-	385	385	-	385
524	IN SERVICE/STAFF DEVELOPMENT	1,134	1,750	1,750	1,515	1,750
719	OFFICE EQUIPMENT	5,678	-	-	-	-
TOTAL DRUG COURT		\$ 404,866	\$ 482,919	\$ 482,919	\$ 462,026	\$ 488,237
53400 CHANCERY COURT						
101	COUNTY OFFICIAL/ADMINISTRAT	\$ 95,189	\$ 99,578	\$ 99,578	\$ 99,578	\$ 102,933
106	DEPUTY	393,695	429,668	430,709	430,558	441,404
164	ATTENDANTS	28,145	33,135	33,135	33,067	33,135
169	PART-TIME PERSONNEL	41,353	44,625	44,625	43,085	46,900
186	LONGEVITY PAY	3,650	3,950	3,950	3,950	4,200
187	OVERTIME PAY	4,352	5,000	5,000	3,353	5,000
194	JURY AND WITNESS FEES	4,595	5,400	5,400	1,696	5,400
201	SOCIAL SECURITY	34,345	38,190	38,255	37,261	39,290
204	STATE RETIREMENT	66,658	72,510	72,643	72,315	70,230
205	EMPLOYEE AND DEPENDENT INS.	66,531	80,650	85,150	85,140	96,390

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
53400 CHANCERY COURT (cont.)					
209 DISABILITY INSURANCE	\$ 953	\$ 1,050	\$ 1,050	\$ 1,045	\$ 1,070
212 EMPLOYER MEDICARE	8,032	8,940	8,956	8,714	9,190
307 COMMUNICATION	2,707	3,500	3,500	2,966	3,000
317 DATA PROCESSING SERVICES	14,175	17,631	18,231	18,098	29,410
320 DUES AND MEMBERSHIPS	827	2,920	2,920	2,330	1,120
332 LEGAL NOTICES	-	15,000	15,000	18,046	15,000
334 MAINTENANCE AGREEMENTS	7,823	13,696	13,096	6,533	11,334
336 MAINT. & REPAIR SERVICE-EQUIP	315	1,000	1,000	329	1,000
348 POSTAL CHARGES	22,508	26,000	26,000	20,684	26,000
355 TRAVEL	1,459	2,000	2,000	1,266	2,000
399 OTHER CONTRACTED SERVICES	587	1,000	1,000	350	800
435 OFFICE SUPPLIES	19,962	21,000	21,000	17,973	27,000
499 OTHER SUPPLIES & MATERIALS	755	-	-	-	2,815
709 DATA PROCESSING EQUIPMENT	-	-	-	-	-
719 OFFICE EQUIPMENT	7,664	8,800	8,800	8,707	-
TOTAL CHANCERY COURT	\$ 826,289	\$ 935,243	\$ 940,998	\$ 917,043	\$ 974,621
53500 JUVENILE COURT					
102 JUDGE(S)	153,077	\$ 156,292	\$ 156,292	\$ 156,292	\$ 158,636
106 DEPUTY(IES)	31,704	34,338	37,058	36,508	34,955
161 SECRETARY(S)	35,909	36,676	36,676	36,675	37,303
169 PART-TIME PERSONNEL	33,737	38,500	38,500	23,430	38,500
186 LONGEVITY PAY	200	100	100	100	200
189 OTHER SALARIES & WAGES	92,262	82,466	82,466	82,150	83,907
201 SOCIAL SECURITY	18,566	21,600	21,770	18,049	21,920
204 STATE RETIREMENT	39,739	39,330	39,675	39,526	37,710
205 EMPLOYEE AND DEPENDENT INS.	32,836	32,610	32,610	26,628	24,110
209 DISABILITY INSURANCE	486	580	580	483	590
212 EMPLOYER MEDICARE	4,937	5,060	5,100	4,798	5,130
307 COMMUNICATION	789	1,000	1,000	763	1,000
320 DUES AND MEMBERSHIPS	2,571	2,400	3,400	3,074	2,400
334 MAINTENANCE AGREEMENTS	630	1,160	1,160	646	1,160
348 POSTAL CHARGES	282	300	300	167	300
355 TRAVEL	1,747	2,500	1,500	1,243	2,500
399 OTHER CONTRACTED SERVICES	41,911	45,000	57,000	54,577	50,000
432 LIBRARY BOOKS	2,527	3,020	3,020	2,597	3,020
435 OFFICE SUPPLIES	2,465	3,500	3,500	3,231	3,500
451 UNIFORMS	399	750	750	325	750
499 OTHER SUPPLIES & MATERIALS	2,802	3,500	3,500	2,869	3,500
709 DATA PROCESSING EQUIPMENT	-	1,500	1,500	-	1,500
TOTAL JUVENILE COURT	\$ 499,586	\$ 512,182	\$ 527,457	\$ 494,131	\$ 512,591

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
53600 DISTRICT ATTORNEY GENERAL						
103	ASSISTANT(S)	\$ 54,985	\$ 57,830	\$ 57,830	\$ 57,830	\$ 58,838
186	LONGEVITY PAY	200	225	225	225	250
201	SOCIAL SECURITY	3,228	3,600	3,600	3,382	3,670
204	STATE RETIREMENT	7,003	7,370	7,370	7,358	7,080
205	EMPLOYEE AND DEPENDENT INS	12,381	13,980	13,980	13,326	15,390
209	DISABILITY INSURANCE	101	110	110	107	110
212	EMPLOYER MEDICARE	755	850	850	791	860
317	DATA PROCESSING SERVICES	3,955	4,315	4,315	4,315	-
320	DUES AND MEMBERSHIPS	400	400	400	400	400
TOTAL DISTRICT ATTORNEY GENERAL		\$ 83,011	\$ 88,680	\$ 88,680	\$ 87,732	\$ 86,598
53610 OFFICE OF PUBLIC DEFENDER						
103	ASSISTANT(S)	\$ -	\$ 43,908	\$ 43,908	\$ 43,908	\$ 46,870
201	SOCIAL SECURITY	-	2,730	2,730	2,635	2,910
204	STATE RETIREMENT	-	5,580	5,580	5,565	5,620
205	EMPLOYEE AND DEPENDENT INS	-	9,390	9,390	8,903	11,160
209	DISABILITY INSURANCE	-	90	90	81	90
212	EMPLOYER MEDICARE	-	640	640	616	680
309	CONTRACTS W/GOVERNMENT AC	35,000	-	-	-	-
320	DUES AND MEMBERSHIPS	-	560	560	400	400
348	POSTAL CHARGES	338	400	600	519	400
355	TRAVEL	-	440	1,440	461	-
499	OTHER SUPPLIES & MATERIALS	-	700	1,200	145	-
599	OTHER CHARGES	-	500	300	-	-
TOTAL OFFICE OF PUBLIC DEFENDER		\$ 35,338	\$ 64,938	\$ 66,438	\$ 63,233	\$ 68,130
53910 PROBATION SERVICES						
101	COUNTY OFFICIAL/ADMINISTRAT	\$ 63,280	\$ 64,633	\$ 64,633	64,633	65,742
103	ASSISTANT(S)	47,434	48,436	48,436	48,436	49,279
112	YOUTH SERVICE OFFICER(S)	144,941	161,575	161,575	161,574	164,425
161	SECRETARY(S)	29,330	29,443	30,327	30,326	31,004
186	LONGEVITY PAY	1,700	1,650	1,650	1,650	1,775
196	IN-SERVICE TRAINING	1,217	1,500	1,500	1,050	1,500
201	SOCIAL SECURITY	17,089	18,960	19,015	18,227	19,360
204	STATE RETIREMENT	36,380	38,800	38,913	38,860	37,380
205	EMPLOYEE AND DEPENDENT INS	61,987	67,260	67,260	63,586	63,950
209	DISABILITY INSURANCE	528	570	570	562	580
212	EMPLOYER MEDICARE	3,996	4,440	4,453	4,263	4,530
307	COMMUNICATION	1,739	2,000	2,000	1,572	2,000
312	CONTRACTS W/PRIVATE AGENCI	464,144	464,144	464,144	464,144	464,144

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
53910 PROBATION SERVICES (cont.)						
317	DATA PROCESSING SERVICES	\$ 4,350	\$ 4,500	\$ 4,500	\$ 4,500	\$ 7,200
334	MAINTENANCE AGREEMENTS	584	1,250	1,250	668	1,250
335	MAINT. & REPAIR SERV. - BLDGS.	-	500	500	-	500
336	MAINT. & REPAIR SERV. - EQUIP.	-	500	500	-	500
348	POSTAL CHARGES	84	200	200	32	200
355	TRAVEL	287	4,000	4,000	3,924	4,000
435	OFFICE SUPPLIES	1,956	3,200	3,000	1,474	3,200
499	OTHER SUPPLIES AND MATERIAL	658	700	900	792	700
719	OFFICE EQUIPMENT	-	4,000	4,000	4,000	-
TOTAL PROBATION SERVICES		\$ 881,690	\$ 922,261	\$ 923,326	\$ 914,274	\$ 923,219
53930 VICTIM ASSISTANCE PROGRAMS						
103	ASSISTANT(S)	\$ 43,740	\$ 46,047	\$ 46,212	\$ 46,212	\$ 47,723
169	PART-TIME PERSONNEL	33,513	40,720	40,720	37,579	40,720
186	LONGEVITY PAY	-	-	-	-	-
189	OTHER SALARIES & WAGES	42,709	44,946	44,946	44,946	45,763
196	IN-SERVICE TRAINING	627	1,500	1,500	960	2,500
201	SOCIAL SECURITY	7,419	8,170	8,181	7,940	8,330
204	STATE RETIREMENT	10,970	11,550	11,571	11,553	11,200
205	EMPLOYEE AND DEPENDENT INS	4,705	5,750	5,750	4,809	5,600
209	DISABILITY INSURANCE	159	170	170	162	180
212	EMPLOYER MEDICARE	1,735	1,910	1,913	1,857	1,950
307	COMMUNICATION	695	1,000	1,000	610	1,000
320	DUES AND MEMBERSHIPS	400	475	475	400	475
334	MAINTENANCE AGREEMENTS	1,195	1,300	1,300	1,195	1,300
348	POSTAL CHARGES	7	50	50	1	50
399	OTHER CONTRACTED SERVICES	4,315	4,315	4,315	4,315	4,315
435	OFFICE SUPPLIES	1,105	1,500	1,500	1,454	2,000
TOTAL VICTIM ASSISTANCE PROGRAMS		\$ 153,301	\$ 169,403	\$ 169,603	\$ 163,992	\$ 173,106
54110 SHERIFF'S DEPARTMENT						
101	COUNTY OFFICIAL/ADMIN.	\$ 115,179	\$ 120,489	\$ 120,489	\$ 120,489	\$ 124,549
103	ASSISTANT(S)	412,276	494,505	494,505	488,276	512,117
106	DEPUTY(IES)	37,450	39,425	39,425	37,872	38,040
107	DETECTIVE(S)	838,776	1,045,356	1,008,356	1,006,082	1,108,763
109	CAPTAIN(S)	398,758	369,523	372,023	371,871	315,479
110	LIEUTENANT(S)	906,355	936,397	936,997	936,822	852,664
112	YOUTH SERVICE OFFICER(S)	1,437,262	1,948,287	1,948,287	1,948,222	1,992,699
115	SERGEANT(S)	1,667,818	1,724,842	1,729,542	1,729,418	1,746,266
119	ACCOUNTANTS/BOOKKEEPERS	281,509	304,157	285,157	278,691	258,614
121	DATA PROCESSING PERSONNEL	-	-	-	-	241,818
140	SALARY SUPPLEMENTS	118,800	119,400	123,600	123,600	119,400

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
54110	SHERIFF'S DEPARTMENT (cont.)					
148	DISPATCHERS/RADIO OPERATORS	\$ 634,819	\$ 711,509	\$ 699,509	\$ 665,026	\$ 720,122
162	CLERICAL PERSONNEL	520,074	539,405	539,405	508,906	539,283
169	PART-TIME PERSONNEL	434,086	434,680	446,680	442,176	434,680
186	LONGEVITY PAY	59,075	62,925	62,925	61,050	66,500
187	OVERTIME PAY	848,682	847,500	1,030,405	959,950	845,500
189	OTHER SALARIES & WAGES	3,021,679	3,266,234	3,310,234	3,287,708	3,257,485
194	JURY AND WITNESS EXPENSE	-	10,000	-	-	10,000
196	IN-SERVICE TRAINING	160,321	189,000	207,900	162,141	160,000
201	SOCIAL SECURITY	707,602	803,810	815,159	777,562	816,790
204	STATE RETIREMENT	1,431,420	1,590,060	1,613,241	1,587,949	1,524,900
205	EMPLOYEE AND DEPENDENT INS.	1,985,568	2,522,300	2,522,300	2,472,102	2,760,880
209	DISABILITY INSURANCE	18,890	21,280	21,280	20,834	21,660
210	UNEMPLOYMENT COMPENSATION	4,343	20,000	20,000	19,725	20,000
212	EMPLOYER MEDICARE	165,514	187,990	190,652	181,992	191,030
307	COMMUNICATION	171,675	400,000	333,097	291,404	350,000
312	CONTRACTS W/PRIV. AGENCIES	19,082	30,000	37,000	31,908	36,000
317	DATA PROCESSING SERVICES	340,652	200,000	212,000	168,116	200,500
320	DUES AND MEMBERSHIPS	9,043	12,235	12,235	9,747	12,235
334	MAINTENANCE AGREEMENTS	15,091	52,577	33,577	29,197	54,804
336	MAINT. & REPAIR SERV. - EQUIP.	60,702	80,000	96,500	72,941	72,000
338	MAINT. & REPAIR SERV.-VEHICLE	129,739	200,000	143,000	112,604	150,000
348	POSTAL CHARGES	10,778	16,000	16,000	14,257	16,000
349	PRINTING, STATIONARY & FORMS	9,953	12,500	12,610	12,040	12,500
351	RENTALS	36,000	2,400	2,400	2,400	2,400
357	VETERINARY SERVICES	-	6,500	10,131	9,776	6,500
399	OTHER CONTRACTED SERVICES	16,395	5,000	21,383	7,895	5,000
401	ANIMAL FOOD & SUPPLIES	-	9,625	14,045	11,496	9,625
411	DATA PROCESSING SUPPLIES	13,602	15,000	15,000	14,787	12,000
425	GASOLINE	826,329	875,000	855,000	796,668	850,000
429	INSTRUCTIONAL SUPP & MAT	13,149	13,250	13,250	13,125	14,500
431	LAW ENFORCEMENT SUPPLIES	71,217	85,000	95,543	92,338	85,000
435	OFFICE SUPPLIES	41,913	50,000	50,817	48,403	50,000
437	PERIODICALS	5,291	9,500	9,500	6,056	9,000
451	UNIFORMS	105,123	150,000	150,000	147,527	150,800
453	VEHICLE PARTS	188,408	214,500	214,500	195,561	190,000
499	OTHER SUPPLIES & MATERIALS	39,019	40,000	43,663	38,422	40,400
505	JUDGMENTS	13,478	20,000	20,000	19,641	20,000
599	OTHER CHARGES	8,447	10,000	11,800	8,818	15,000
708	COMMUNICATION EQUIPMENT	110,268	80,000	80,000	76,329	55,000
709	DATA PROCESSING EQUIPMENT	147,911	250,000	314,033	313,917	240,000
716	LAW ENFORCEMENT EQUIPMENT	81,470	202,310	288,796	288,603	200,000
718	MOTOR VEHICLES	230,041	1,560,000	1,630,182	1,610,204	1,000,000

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
54110 SHERIFF'S DEPARTMENT (cont.)					
719 OFFICE EQUIPMENT	\$ 22,757	\$ 20,500	\$ 17,500	\$ 15,754	\$ 20,500
790 OTHER EQUIPMENT	-	60,000	60,000	58,841	19,000
TOTAL SHERIFF'S DEPARTMENT	\$ 18,943,801	\$ 22,990,971	\$ 23,351,633	\$ 22,707,239	\$ 22,578,003
54120 SPECIAL PATROLS					
150 NIGHTWATCHMEN	\$ 32,065	\$ 47,805	\$ 47,805	\$ 34,416	\$ 40,000
201 SOCIAL SECURITY	1,964	2,970	2,970	2,106	2,480
204 STATE RETIREMENT	4,067	6,070	6,070	4,317	4,790
212 EMPLOYER MEDICARE	459	700	700	492	580
TOTAL SPECIAL PATROLS	\$ 38,556	\$ 57,545	\$ 57,545	\$ 41,331	\$ 47,850
54130 TRAFFIC CONTROL					
336 MAINT. & REPAIR SERV. - EQUIP.	\$ 4,445	\$ 10,000	\$ 7,500	\$ 717	\$ 7,500
452 UTILITIES	11,773	10,000	12,500	12,298	12,500
TOTAL TRAFFIC CONTROL	\$ 16,218	\$ 20,000	\$ 20,000	\$ 13,014	\$ 20,000
54160 ADMINISTRATION OF SEX OFFENDER REGISTRY					
186 LONGEVITY PAY	\$ 325	\$ 350	\$ 350	\$ 350	\$ 375
187 OVERTIME PAY	6,011	7,000	7,000	6,096	7,000
189 OTHER SALARIES & WAGES	41,200	41,358	41,358	41,359	41,358
196 IN-SERVICE TRAINING	-	5,000	5,000	-	5,000
201 SOCIAL SECURITY	2,753	3,020	3,020	2,784	3,030
204 STATE RETIREMENT	6,032	6,190	6,190	6,057	5,840
205 EMPLOYEE AND DEPENDENT INS	9,222	7,380	7,380	7,276	8,130
209 DISABILITY INSURANCE	73	80	80	75	80
212 EMPLOYER MEDICARE	643	710	710	651	710
435 OFFICE SUPPLIES	123	2,000	2,000	1,000	2,000
599 OTHER CHARGES	1,800	1,600	1,600	1,600	1,600
TOTAL ADMIN. OF SEX OFFENDER REGIST	\$ 68,184	\$ 74,688	\$ 74,688	\$ 67,249	\$ 75,123
54210 JAIL					
103 ASSISTANT(S)	\$ 68,969	\$ 72,543	\$ 72,543	\$ 72,543	\$ 63,134
109 CAPTAIN(S)	54,519	59,067	59,067	59,067	60,120
110 LIEUTENANT(S)	301,086	308,828	309,828	309,356	315,163
115 SERGEANT(S)	379,766	427,023	435,023	434,701	429,664
160 GUARDS	3,744,993	3,861,721	3,852,721	3,769,919	3,791,860
162 CLERICAL PERSONNEL	40,504	41,358	41,358	41,359	42,081
167 MAINTENANCE PERSONNEL	130,520	137,520	137,520	133,374	135,323
169 PART-TIME PERSONNEL	19,862	45,000	45,000	35,768	45,000
186 LONGEVITY PAY	23,325	27,425	27,425	25,725	25,250
187 OVERTIME PAY	250,466	200,000	233,170	233,165	200,000

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
54210	JAIL (cont.)					
189	OTHER SALARIES & WAGES	\$ 498,907	\$ 517,262	\$ 517,262	\$ 502,096	\$ 515,731
196	IN-SERVICE TRAINING	19,811	20,000	28,000	22,992	20,000
201	SOCIAL SECURITY	330,681	353,270	355,330	334,380	348,650
204	STATE RETIREMENT	697,708	717,340	721,550	705,574	667,730
205	EMPLOYEE AND DEPENDENT INS.	1,132,475	1,393,420	1,393,420	1,329,185	1,555,870
209	DISABILITY INSURANCE	9,565	10,040	10,040	9,743	9,910
210	UNEMPLOYMENT COMPENSATIO	13,561	15,000	15,000	6,909	15,000
212	EMPLOYER MEDICARE	77,337	82,620	83,110	78,320	81,540
302	ADVERTISING	-	250	250	-	-
320	DUES & MEMBERSHIP	80	1,200	1,200	464	1,200
334	MAINTENANCE AGREEMENTS	53,515	68,269	59,269	58,500	60,000
335	MAINT. & REPAIR SERV. - BLDGS.	387,463	250,000	299,306	297,995	250,000
336	MAINT. & REPAIR SERV. - EQUIP.	34,932	50,000	59,000	51,153	50,000
349	PRINTING, STATIONERY & FORMS	6,910	10,000	14,128	13,849	10,000
354	TRANSP. OTHER THAN STUDENTS	21,152	25,000	37,000	30,027	25,000
399	OTHER CONTRACTED SERVICES	3,591,662	3,847,485	3,847,485	3,847,484	4,039,859
410	CUSTODIAL SUPPLIES	117,320	115,000	115,000	114,174	117,000
411	DATA PROCESSING SUPPLIES	21,518	20,000	20,000	19,710	20,000
421	FOOD PREPARATION SUPPLIES	100,526	100,000	127,000	125,493	130,000
422	FOOD SUPPLIES	1,194,703	1,010,000	1,070,000	1,066,879	930,750
431	LAW ENFORCEMENT SUPPLIES	11,904	15,000	15,000	14,979	15,000
435	OFFICE SUPPLIES	14,067	15,000	25,000	24,611	15,000
441	PRISONERS CLOTHING	83,709	85,000	85,000	84,661	86,500
451	UNIFORMS	37,210	80,000	80,000	78,065	70,000
452	UTILITIES	621,948	625,000	665,000	679,321	625,000
499	OTHER SUPPLIES & MATERIALS	11,479	5,000	13,290	5,718	5,000
707	BUILDING IMPROVEMENTS	376,776	250,000	254,005	252,054	250,000
708	COMMUNICATION EQUIPMENT	152	10,000	10,000	9,323	10,000
709	DATA PROCESSING EQUIPMENT	66,042	100,000	102,000	101,909	75,000
710	FOOD SERVICE EQUIPMENT	-	5,000	5,000	4,874	-
717	MAINTENANCE EQUIPMENT	3,376	30,000	18,000	17,954	15,000
719	OFFICE EQUIPMENT	3,990	5,000	3,000	2,995	5,000
790	OTHER EQUIPMENT	24,884	10,000	-	-	5,000
TOTAL JAIL		\$ 14,579,382	\$ 15,021,641	\$ 15,262,300	\$ 15,006,367	\$ 15,132,335
54220	WORKHOUSE/ADULT DETENTION					
101	COUNTY OFFICIAL/ADMIN.	\$ 65,490	\$ 68,898	\$ 68,898	\$ 68,898	\$ 70,082
109	CAPTAINS	58,470	63,308	63,308	63,308	64,398
110	LIEUTENANT(S)	45,329	46,333	46,333	46,332	47,161
115	SERGEANTS	263,113	264,474	262,274	262,254	271,616
160	GUARDS	1,050,215	1,082,634	1,082,324	1,078,247	1,042,200

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
54220	WORKHOUSE/ADULT DETENTION (cont.)					
161	SECRETARY	\$ 29,850	\$ 30,507	\$ 30,507	\$ 30,507	\$ 31,049
162	CLERICAL PERSONNEL	122,091	132,212	134,722	134,715	181,322
169	PART-TIME PERSONNEL	13,432	18,500	18,500	15,063	18,500
186	LONGEVITY PAY	4,850	5,500	5,500	5,200	6,175
187	OVER-TIME PAY	14,978	15,000	15,000	14,877	20,000
191	BOARD & COMMITTEE MEM. FEES	4,400	5,600	5,600	4,500	4,800
196	IN-SERVICE TRAINING	15,365	15,000	16,000	14,949	18,000
201	SOCIAL SECURITY	100,605	107,450	107,450	103,042	108,960
204	STATE RETIREMENT	208,558	216,860	216,860	214,773	207,570
205	EMPLOYEE AND DEPENDENT INS.	340,193	396,660	401,160	399,693	440,020
209	DISABILITY INSURANCE	2,926	3,130	3,130	2,998	3,160
210	UNEMPLOYMENT COMPENSATION	4,888	-	7,000	6,042	-
212	EMPLOYER MEDICARE	23,531	25,130	25,130	24,116	25,490
307	COMMUNICATION	7,066	7,000	7,000	6,298	7,000
320	DUES & MEMBERSHIP	408	1,250	1,250	687	21,500
322	EVALUATION & TESTING	2,065	2,500	2,500	1,743	2,400
330	OPERATING LEASE PAYMENTS	780	1,200	1,200	780	1,200
334	MAINTENANCE AGREEMENTS	29,253	40,000	40,000	30,932	40,000
335	MAINT. & REPAIR SERV. - BLDGS.	21,305	12,000	50,500	48,553	50,000
336	MAINT. & REPAIR SERV. - EQUIP.	28,626	15,000	20,130	19,959	18,000
338	MAINT. & REPAIR SERV. - VEHICLES	-	5,000	7,000	6,050	7,200
340	MEDICAL & DENTAL SERVICES	280	1,000	1,000	-	1,000
348	POSTAL CHARGES	282	400	400	223	400
399	OTHER CONTRACTED SERVICES	682,437	775,000	837,775	688,648	800,000
410	CUSTODIAL SUPPLIES	22,065	27,500	26,500	25,509	27,500
411	DATA PROCESSING SUPPLIES	5,349	5,500	5,500	4,408	5,500
413	DRUGS AND MEDICAL SUPPLIES	-	5,000	4,000	-	4,000
418	EQUIP. & MACHINERY PARTS	221	3,000	3,000	981	3,600
425	GASOLINE	10,376	12,000	12,000	10,500	14,400
431	LAW ENFORCEMENT SUPPLIES	6,267	5,500	5,500	5,287	5,500
435	OFFICE SUPPLIES	8,192	6,000	6,584	5,667	6,000
441	PRISONERS CLOTHING	20,292	17,000	24,000	23,363	20,000
451	UNIFORMS	7,527	10,000	9,000	7,116	10,000
452	UTILITIES	237,799	250,000	250,000	234,685	250,000
499	OTHER SUPPLIES & MATERIALS	19,636	14,000	14,000	13,154	14,000
709	DATA PROCESSING EQUIPMENT	27,713	-	-	-	-
719	OFFICE EQUIPMENT	-	4,000	3,416	3,416	-
790	OTHER EQUIPMENT	-	-	22,895	22,890	-
TOTAL WORKHOUSE/ADULT DETENTION		\$ 3,506,234	\$ 3,717,046	\$ 3,864,846	\$ 3,650,362	\$ 3,869,703

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
54240	JUVENILE SERVICES					
101	COUNTY OFFICIAL/ADMIN.	\$ 67,779	\$ 71,313	\$ 71,313	\$ 71,312	\$ 72,543
109	CAPTAIN(S)	53,564	58,014	58,014	58,013	59,068
110	LIEUTENANT(S)	46,979	48,014	35,014	34,767	46,333
115	SERGEANT(S)	215,776	217,619	222,819	221,758	235,054
160	GUARDS	216,696	241,658	243,658	237,909	238,770
161	SECRETARY	37,814	68,061	68,511	68,500	69,797
164	ATTENDANTS	500,049	509,770	503,120	493,338	465,775
169	PART-TIME PERSONNEL	16,283	9,000	21,636	7,944	36,500
186	LONGEVITY PAY	3,475	4,625	4,625	4,500	4,275
187	OVERTIME PAY	30,143	30,000	42,000	41,292	30,000
189	OTHER SALARIES & WAGES	25,815	16,130	58,840	42,874	16,552
196	IN-SERVICE TRAINING	3,048	3,000	3,108	3,091	3,000
201	SOCIAL SECURITY	73,602	79,010	82,442	77,729	79,030
204	STATE RETIREMENT	148,426	160,560	166,307	153,081	148,210
205	EMPLOYEE AND DEPENDENT INS.	204,421	237,580	237,580	205,716	271,060
209	DISABILITY INSURANCE	2,097	2,280	2,359	2,102	2,230
210	UNEMPLOYMENT COMPENSATION	3,406	-	900	1,151	-
212	EMPLOYER MEDICARE	17,213	18,480	19,283	18,179	18,490
307	COMMUNICATION	2,266	2,500	2,500	2,445	2,500
317	DATA PROCESSING SERVICES	7,775	7,775	7,775	7,206	7,815
320	DUES & MEMBERSHIPS	-	335	335	335	350
322	EVALUATION & TESTING	-	-	-	-	-
334	MAINTENANCE AGREEMENTS	7,121	7,860	7,452	7,304	6,500
335	MAINT. & REPAIR SERV. - BLDGS.	398	1,000	-	-	1,000
336	MAINT. & REPAIR SERV. - EQUIP.	532	2,500	3,234	2,889	2,500
338	MAINT. & REPAIR SERV. - VEHICLES	1,446	7,500	3,000	2,525	1,500
340	MEDICAL & DENTAL SERVICES	48,269	75,000	75,000	75,000	75,000
348	POSTAL CHARGES	353	500	500	420	500
349	PRINTING, STATIONERY & FORMS	1,154	1,500	1,500	1,481	1,500
355	TRAVEL	1,124	500	500	20	1,500
399	OTHER CONTRACTED SERVICES	47,189	61,000	51,300	49,204	67,000
425	GASOLINE	375	500	500	389	600
429	INSTRUCTIONAL SUPP & MAT	25,641	2,000	9,460	7,528	-
435	OFFICE SUPPLIES	785	800	1,100	1,038	800
451	UNIFORMS	7,847	3,000	3,000	2,455	3,000
499	OTHER SUPPLIES & MATERIALS	57,867	28,000	30,892	30,617	28,000
599	OTHER CHARGES	9,656	1,398	2,736	1,240	-
719	OFFICE EQUIPMENT *	-	-	-	-	3,961
790	OTHER EQUIPMENT	-	-	17,500	17,255	-
TOTAL JUVENILE SERVICES		\$ 1,886,395	\$ 1,978,782	\$ 2,059,813	\$ 1,952,608	\$ 2,000,713

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
54320	RURAL FIRE PROTECTION					
101	COUNTY OFFICIAL/ADMINISTRAT	\$ 63,280	\$ 66,892	\$ 66,892	\$ 66,891	\$ 68,041
140	SALARY SUPPLEMENTS	600	600	600	600	8,400
163	EDUCATIONAL ASSISTANTS	-	-	-	-	37,595
186	LONGEVITY PAY	100	500	500	125	150
189	OTHER SALARIES & WAGES	-	42,513	145,163	106,108	459,996
201	SOCIAL SECURITY	3,806	6,860	13,225	10,365	35,600
204	STATE RETIREMENT	8,119	14,030	27,060	21,900	68,730
205	EMPLOYEE AND DEPENDENT INS	13,275	21,680	58,780	34,737	155,000
209	DISABILITY INSURANCE	117	210	400	280	1,050
212	EMPLOYER MEDICARE	890	1,610	3,100	2,424	8,330
307	COMMUNICATION	26,007	34,350	34,350	35,794	34,350
316	CONTRIBUTIONS	2,000	2,000	2,000	2,000	2,000
320	DUES AND MEMBERSHIPS	1,048	1,000	1,000	610	1,200
322	EVALUATION AND TESTING	9,304	12,900	8,900	8,885	12,900
334	MAINTENANCE AGREEMENTS	18,694	18,000	18,000	16,312	18,844
335	MAINT. & REPAIR SERV. - BLDGS.	15,627	10,000	8,000	7,932	10,000
336	MAINT. & REPAIR SERV. - EQUIP.	4,153	3,000	3,000	2,444	3,000
338	MAINT. & REPAIR SERV. - VEHICL	62,453	80,000	89,000	83,864	100,000
347	PEST CONTROL	593	1,400	1,400	1,583	1,500
348	POSTAL CHARGES	20	200	200	12	200
355	TRAVEL	2,159	3,000	3,000	2,767	3,000
399	OTHER CONTRACTED SERVICES	397,500	375,000	375,000	375,000	330,000
410	CUSTODIAL SUPPLIES	1,898	2,500	2,500	1,765	2,500
411	DATA PROCESSING SUPPLIES	1,865	2,000	1,000	-	-
412	DIESEL FUEL	48,897	41,000	46,500	46,003	41,000
413	DRUGS AND MEDICAL SUPPLIES	-	2,500	2,500	2,485	4,000
425	GASOLINE	8,809	9,500	10,800	10,170	9,500
429	INSTRUCTIONAL SUPP & MAT	1,989	2,000	1,000	994	2,000
435	OFFICE SUPPLIES	3,979	4,000	2,500	2,316	4,000
451	UNIFORMS	45,432	20,000	15,000	14,986	20,000
452	UTILITIES	26,029	30,000	44,500	38,233	40,000
499	OTHER SUPPLIES AND MATERIAL	20,071	27,000	24,493	23,496	30,000
506	LIABILITY INSURANCE	-	8,000	8,000	-	-
599	OTHER CHARGES	23,063	-	-	-	30,000
701	ADMINISTRATION EQUIPMENT	-	30,000	30,000	29,952	35,000
708	COMMUNICATION EQUIPMENT	1,719	3,000	1,000	805	3,000
709	DATA PROCESSING EQUIPMENT	5,377	-	-	-	-
711	FURNITURE AND FIXTURES	-	12,000	12,000	11,576	2,000
718	MOTOR VEHICLES	1,466	-	155,000	154,650	935,000
719	OFFICE EQUIPMENT	-	4,000	-	-	-
790	OTHER EQUIPMENT	46,648	35,000	35,000	33,589	32,000
TOTAL F RURAL FIRE PROTECTION		\$ 866,988	\$ 928,245	\$ 1,251,363	\$ 1,151,650	\$ 2,549,886

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
54430	DISASTER RELIEF					
101	COUNTY OFFICIAL/ADMINISTRATIVE	\$ 69,542	\$ 74,559	\$ 74,559	\$ 73,202	\$ 75,852
103	ASSISTANT(S)	29,336	57,707	57,707	57,706	58,695
105	SUPERVISOR/DIRECTOR	46,979	48,014	48,014	48,014	48,867
161	SECRETARY	39,139	39,964	39,964	37,537	40,661
186	LONGEVITY PAY	1,100	550	550	550	675
187	OVERTIME PAY	0	2,000	2,000	-	2,000
196	IN-SERVICE TRAINING	8,050	1,000	-	-	1,000
201	SOCIAL SECURITY	11,195	13,820	13,820	13,034	14,060
204	STATE RETIREMENT	22,059	28,280	28,280	27,501	27,150
205	EMPLOYEE AND DEPENDENT INSURANCE	25,293	36,770	37,900	37,899	42,840
209	DISABILITY INSURANCE	324	410	410	395	420
212	EMPLOYER MEDICARE	2,618	3,240	3,240	3,048	3,290
307	COMMUNICATION	23,729	28,000	31,100	29,787	28,000
320	DUES AND MEMBERSHIPS	256	1,200	1,000	957	1,000
334	MAINTENANCE AGREEMENTS	3,430	5,500	5,500	2,816	5,500
336	MAINT. & REPAIR SERV. - EQUIP.	-	-	-	-	1,000
338	MAINT. & REPAIR SERV. - VEHICLE	2,037	3,500	3,500	2,295	4,500
348	POSTAL CHARGES	21	200	200	5	100
349	PRINTING, STATIONERY & FORMS	45	500	500	45	250
351	RENTALS	-	6,500	3,400	2,700	6,500
355	TRAVEL	-	2,000	1,000	392	2,000
399	OTHER CONTRACTED SERVICES	370	1,000	12,600	13,135	1,000
411	DATA PROCESSING EQUIPMENT	1,359	3,150	1,797	99	1,500
412	DIESEL FUEL	306	5,000	1,500	474	5,000
415	ELECTRICITY	7,217	5,000	9,000	9,952	14,000
425	GASOLINE	6,303	8,500	7,323	6,778	9,000
429	INSTRUCTIONAL SUPP & MAT	299	2,500	-	-	1,500
435	OFFICE SUPPLIES	1,846	2,250	1,350	1,335	2,000
451	UNIFORMS	2,168	2,500	2,000	298	2,000
499	OTHER SUPPLIES & MATERIALS	26,766	16,000	9,500	9,277	12,000
708	COMMUNICATION EQUIPMENT	6,100	39,000	45,700	45,479	6,000
709	DATA PROCESSING EQUIPMENT	10,886	15,000	21,323	21,322	12,000
711	FURNITURE AND FIXTURES	-	2,400	2,257	2,242	8,400
790	OTHER EQUIPMENT	584,903	-	188,407	156,453	31,341
TOTAL DISASTER RELIEF		\$ 933,681	\$ 456,014	\$ 655,401	\$ 604,728	\$ 470,101
54510	INSPECTION & REGULATION					
101	SUPERVISOR/ADMINISTRATIVE	\$ 76,464	\$ 76,760	\$ 76,760	\$ 76,759	\$ 77,143
106	DEPUTIES	353,837	380,703	380,703	371,847	382,932
140	SALARY SUPPLEMENTS	5,000	5,000	5,000	4,500	5,000
162	CLERICAL PERSONNEL	103,340	111,322	111,322	110,729	113,291
186	LONGEVITY PAY	4,325	4,625	4,625	4,625	4,725

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
54510 INSPECTION & REGULATION (cont.)						
191	BOARD & COMMITTEE MEMBERS	\$ -	\$ 1,200	\$ 1,200	\$ -	\$ 1,200
201	SOCIAL SECURITY	32,864	35,940	35,940	34,342	36,230
204	STATE RETIREMENT	68,902	73,410	73,410	72,037	69,800
205	EMPLOYEE AND DEPENDENT INS.	80,300	95,430	95,430	93,264	105,000
209	DISABILITY INSURANCE	996	1,060	1,060	1,038	1,070
212	EMPLOYER MEDICARE	7,686	8,410	8,410	8,032	8,480
307	COMMUNICATION	4,074	4,800	5,150	5,500	5,000
317	DATA PROCESSING SERVICES	-	1,000	863	-	-
320	DUES & MEMBERSHIPS	1,637	2,000	2,000	1,485	2,000
334	MAINTENANCE AGREEMENTS	2,979	1,300	1,300	623	1,300
348	POSTAL CHARGES	732	1,000	1,000	613	1,000
349	PRINTING, STATIONERY & FORMS	1,320	1,500	1,500	1,200	1,500
355	TRAVEL	2,597	3,000	3,000	2,080	3,000
399	OTHER CONTRACTED SERVICES	3,161	6,000	5,650	420	6,000
425	GASOLINE	13,942	17,000	17,000	13,965	17,000
435	OFFICE SUPPLIES	4,310	5,000	5,000	4,850	5,200
451	UNIFORMS	460	500	500	480	500
499	OTHER SUPPLIES & MATERIALS	997	1,200	1,200	1,186	1,200
524	IN-SERVICE/STAFF DEVELOPME	1,579	3,000	3,000	2,316	3,000
718	MOTOR VEHICLES	-	21,000	21,000	20,871	-
719	OFFICE EQUIPMENT	-	5,400	5,537	5,537	-
INSPECTION AND REGULATION		\$ 771,507	\$ 867,560	\$ 867,560	\$ 838,298	\$ 851,571
55110 LOCAL HEALTH CENTER						
186	LONGEVITY PAY	\$ 1,750	\$ 1,875	\$ 1,875	\$ 1,875	\$ 1,700
189	OTHER SALARIES & WAGES	223,141	239,020	239,020	235,573	240,369
201	SOCIAL SECURITY	13,477	14,940	14,940	14,161	15,010
204	STATE RETIREMENT	28,538	30,570	30,570	30,093	28,980
205	EMPLOYEE AND DEPENDENT INS.	54,657	66,650	67,920	66,532	77,580
209	DISABILITY INSURANCE	414	450	450	431	450
212	EMPLOYER MEDICARE	3,152	3,500	3,500	3,312	3,520
307	COMMUNICATION	16,962	16,350	16,350	15,532	16,962
309	CONTRACTS W/GOV'T AGENCIES	128,375	128,375	96,281	96,281	128,375
335	MAINT. & REPAIR SERV. - BLDGS.	11,769	13,200	17,200	14,552	15,000
336	MAINT. & REPAIR SERV. - EQUIP.	3,880	4,400	4,400	1,989	5,000
355	TRAVEL	3,819	5,110	5,110	2,587	5,110
399	OTHER CONTRACTED SERVICES	48,174	56,000	56,000	53,407	60,000
413	DRUGS AND MEDICAL SUPPLIES	9,564	16,000	16,000	14,667	16,000
452	UTILITIES	69,274	72,000	72,000	67,273	72,000
499	OTHER SUPPLIES & MATERIALS	15,964	20,000	16,000	12,699	20,000
708	COMMUNICATION EQUIPMENT	-	-	32,094	29,632	-
TOTAL LOCAL HEALTH CENTER		\$ 632,914	\$ 688,440	\$ 689,710	\$ 660,596	\$ 706,056

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
55120	ANIMAL SERVICES					
101	COUNTY OFFICIAL/ADMIN.	\$ 61,059	\$ 64,282	\$ 64,282	\$ 64,281	\$ 65,429
105	SUPERVISOR	69,739	71,274	71,274	71,273	72,538
161	SECRETARY (S)	-	-	-	-	-
164	ATTENDANTS	396,341	494,570	473,570	448,025	482,234
169	PART-TIME PERSONNEL	101,714	85,000	95,000	86,664	90,000
186	LONGEVITY PAY	750	1,550	1,550	1,250	1,775
187	OVERTIME PAY	31,941	25,000	36,000	35,698	26,000
189	OTHER SALARIES & WAGES	52,993	65,742	65,742	65,742	66,892
196	IN-SERVICE TRAINING	-	-	5,000	3,998	-
201	SOCIAL SECURITY	43,691	50,060	50,060	46,929	49,910
204	STATE RETIREMENT	77,833	91,680	91,680	86,878	85,570
205	EMPLOYEE AND DEPENDENT INS.	100,216	152,210	152,210	139,192	179,400
209	DISABILITY INSURANCE	1,056	1,290	1,290	1,182	1,280
210	UNEMPLOYMENT COMPENSATION	5,032	5,000	5,000	(460)	3,000
212	EMPLOYER MEDICARE	10,218	11,710	11,710	10,975	11,680
302	ADVERTISING	612	1,365	1,365	326	500
307	COMMUNICATION	16,174	16,500	16,500	16,865	16,000
320	DUES AND MEMBERSHIPS	1,180	1,200	1,700	1,590	1,500
322	EVALUATION AND TESTING	-	-	-	-	-
334	MAINTENANCE AGREEMENTS	13,738	18,000	18,000	16,319	18,000
335	MAINT. & REPAIR SERV. - BLDGS.	9,100	16,000	20,000	16,830	18,000
338	MAINT. & REPAIR SERV.-VEHICLE	12,354	12,000	12,000	9,719	12,000
340	MEDICAL & DENTAL SERVICES	-	250	200	-	250
348	POSTAL CHARGES	107	250	300	238	265
355	TRAVEL	3,037	4,500	4,500	3,743	6,500
357	VETERINARY SERVICES	14,804	2,500	2,500	1,141	2,500
399	OTHER CONTRACTED SERVICES	75,000	76,500	75,500	75,350	76,500
401	ANIMAL FOOD & SUPPLIES	9,846	11,000	11,000	10,267	11,500
410	CUSTODIAL SUPPLIES	12,004	16,000	15,500	11,521	16,000
413	DRUGS AND MEDICAL SUPPLIES	61,834	115,000	104,692	59,315	78,900
425	GASOLINE	41,001	38,000	46,000	45,700	41,000
435	OFFICE SUPPLIES	5,840	7,000	7,500	6,842	7,000
451	UNIFORMS	1,038	2,500	2,500	2,327	4,000
452	UTILITIES	48,224	55,000	55,000	46,355	55,000
499	OTHER SUPPLIES & MATERIALS	7,218	9,500	11,371	9,907	10,500
509	REFUNDS	116	750	750	401	750
708	COMMUNICATION EQUIPMENT	716	500	500	268	500
709	DATA PROCESSING EQUIPMENT	4,248	5,000	5,000	4,743	18,000
718	MOTOR VEHICLES	-	23,000	45,000	44,497	22,500
790	OTHER EQUIPMENT	39,471	20,000	39,000	37,874	22,000
TOTAL ANIMAL SERVICES		\$ 1,330,256	\$ 1,571,683	\$ 1,620,746	\$ 1,483,765	\$ 1,575,373

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
55140 NURSING HOME						
724	SITE DEVELOPMENT	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -
TOTAL NURSING HOME		\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -
55160 DENTAL HEALTH PROGRAM						
320	DUES AND MEMBERSHIPS	\$ -	\$ 400	\$ 400	\$ 400	\$ 400
340	MEDICAL & DENTAL SERVICES	8,460	11,412	11,412	10,538	11,412
TOTAL DENTAL HEALTH PROGRAM		\$ 8,460	\$ 11,812	\$ 11,812	\$ 10,938	\$ 11,812
55170 ALCOHOL AND DRUG PROGRAMS						
310	CONTRACTS W/OTHER PUBLIC AC	\$ -	\$ -	\$ 33,902	\$ -	\$ -
355	TRAVEL	-	-	4,000	-	-
499	OTHER SUPPLIES AND MATERIAL	-	-	41,900	-	-
599	OTHER CHARGES	-	-	23,866	-	-
TOTAL ALCOHOL AND DRUG PROGRAMS		\$ -	\$ -	\$ 103,668	\$ -	\$ -
55190 OTHER LOCAL HEALTH SERVICES						
131	MEDICAL PERSONNEL	\$ 1,072,283	\$ 1,349,856	\$ 1,412,575	\$ 1,250,341	\$ 1,414,916
186	LONGEVITY PAY	5,550	6,025	6,025	5,925	6,675
201	SOCIAL SECURITY	64,344	84,070	87,960	74,805	88,140
204	STATE RETIREMENT	127,394	172,070	180,030	151,213	170,170
205	EMPLOYEE AND DEPENDENT INS.	281,613	354,570	387,010	316,098	400,730
209	DISABILITY INSURANCE	1,916	2,500	2,620	2,231	2,620
210	UNEMPLOYMENT COMPENSATIO	-	-	-	-	-
212	EMPLOYER MEDICARE	15,048	19,670	20,580	17,494	20,620
307	COMMUNICATION	-	500	500	-	500
355	TRAVEL	19,830	17,000	19,000	18,593	20,000
499	OTHER SUPPLIES & MATERIALS	-	13,100	11,100	-	13,100
506	LIABILITY INSURANCE	-	3,900	3,900	-	3,900
OTHER LOCAL HEALTH SERVICES		\$ 1,587,981	\$ 2,023,261	\$ 2,131,300	\$ 1,836,699	\$ 2,141,371
55510 GEN. WELFARE ASSISTANCE						
316	CONTRIBUTIONS	\$ 43,500	\$ 51,000	\$ 51,000	\$ 51,000	\$ 53,550
GENERAL WELFARE ASSISTANCE		\$ 43,500	\$ 51,000	\$ 51,000	\$ 51,000	\$ 53,550
55710 SANITATION & WASTE REMOVAL						
312	CONTRACTS W/PRIV. AGENCIES	\$ 33,007	\$ 33,100	\$ 33,100	\$ 33,008	\$ 33,100
SANITATION AND WASTE REMOVAL		\$ 33,007	\$ 33,100	\$ 33,100	\$ 33,008	\$ 33,100

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
55900 OTHER PUBLIC HEALTH & WEL.					
340 MEDICAL & DENTAL SERVICES	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
399 OTHER CONTRACTED SERVICES	224,100	230,000	260,000	251,220	240,000
506 LIABILITY INSURANCE	1,639	2,200	2,200	1,681	2,000
OTHER PUBLIC HEALTH & WELFARE	\$ 241,339	\$ 247,800	\$ 277,800	\$ 268,501	\$ 257,600
56100 ADULT ACTIVITIES					
316 CONTRIBUTIONS	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 33,600
TOTAL ADULT ACTIVITIES	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 33,600
56300 SENIOR CITIZENS ASSISTANCE					
316 CONTRIBUTIONS	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,575
TOTAL SENIOR CITIZENS ASSISTANCE	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,575
56500 LIBRARIES					
316 CONTRIBUTIONS	\$ 1,183,500	\$ 1,233,500	\$ 1,233,500	\$ 1,233,500	\$ 1,298,175
TOTAL LIBRARIES	\$ 1,183,500	\$ 1,233,500	\$ 1,233,500	\$ 1,233,500	\$ 1,298,175
56700 PARKS AND FAIR BOARDS					
105 SUPERVISOR/DIRECTOR	30,000	\$ 31,000	\$ 31,000	31,000	32,000
189 OTHER SALARIES & WAGES	151,855	170,000	170,000	165,313	180,000
191 BOARD & COMMITTEE MEMBERS	2,700	3,000	3,000	2,850	3,000
201 SOCIAL SECURITY	9,582	12,650	12,650	10,426	13,330
210 UNEMPLOYMENT COMPENSATION	-	-	-	-	-
212 EMPLOYER MEDICARE	2,676	2,960	2,960	2,888	3,120
316 CONTRIBUTIONS	141,900	120,000	148,000	155,054	160,000
335 MAINT. & REPAIR SERV. - BLDGS.	-	1,500	1,500	-	1,500
339 MATCHING SHARE	17,000	25,000	25,000	22,400	25,000
348 POSTAL CHARGES	125	125	125	108	125
355 TRAVEL	2,229	2,500	2,500	2,112	2,500
399 OTHER CONTRACTED SERVICES	40,000	40,000	40,000	39,970	50,000
418 EQUIP. & MACHINERY PARTS	9,574	15,000	15,000	14,933	15,000
435 OFFICE SUPPLIES	100	270	270	230	270
499 OTHER SUPPLIES & MATERIALS	1,559	1,620	1,620	1,435	1,620
TOTAL PARKS AND FAIR BOARDS	\$ 409,300	\$ 425,625	\$ 453,625	\$ 448,720	\$ 487,465
56900 OTHER SOCIAL, CULTURAL & REC					
316 CONTRIBUTIONS	\$ 637,642	\$ 551,053	\$ 551,053	\$ 551,053	\$ 474,726
TOTAL OTHER SOCIAL, CULTURAL & REC	\$ 637,642	\$ 551,053	\$ 551,053	\$ 551,053	\$ 474,726

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
57100 AGRI. EXTENSION SERVICE						
116	TEACHERS	\$ 75,493	\$ 41,359	\$ 41,359	\$ 41,359	\$ 42,081
161	SECRETARY(S)	73,333	49,964	49,964	46,328	46,328
169	PART-TIME PERSONNEL	-	-	-	-	-
186	LONGEVITY PAY	975	825	825	825	950
189	OTHER SALARIES & WAGES	57,409	62,942	62,942	62,941	64,066
191	BOARD & COMMITTEE MEMBERS	950	1,750	1,750	1,550	1,750
201	SOCIAL SECURITY	12,491	9,730	9,730	9,067	9,630
204	STATE RETIREMENT	26,295	19,690	19,690	19,194	18,370
205	EMPLOYEE AND DEPENDENT INS.	32,051	29,400	29,400	29,374	32,590
209	DISABILITY INSURANCE	389	290	290	278	290
212	EMPLOYER MEDICARE	2,922	2,280	2,280	2,124	2,260
302	ADVERTISING	400	3,000	3,000	1,052	3,000
307	COMMUNICATION	2,912	5,000	5,000	2,546	5,000
309	CONTRACTS W/GOVERNMENT AC	241,123	355,309	355,309	354,067	355,338
317	DATA PROCESSING SERVICES	263	1,000	1,000	264	1,000
335	MAINT. & REPAIR SERV. - BLDGS.	-	-	80,000	-	90,000
348	POSTAL CHARGES	2,981	3,000	3,000	2,990	3,000
355	TRAVEL	1,555	-	-	-	-
399	OTHER CONTRACTED SERVICES	1,943	1,500	1,500	350	1,500
420	FERTILIZER, LIME, CHEMICALS	1,996	2,000	2,000	1,956	2,000
425	GASOLINE	3,332	4,000	4,000	3,369	4,000
435	OFFICE SUPPLIES	4,131	5,000	5,000	2,689	5,000
452	UTILITIES	95,996	105,200	105,200	96,485	105,000
499	OTHER SUPPLIES & MATERIALS	8,124	10,000	30,000	27,947	10,000
709	DATA PROCESSING EQUIPMENT	-	-	-	-	-
790	OTHER EQUIPMENT *	-	-	-	-	-
TOTAL AGRICULTURE EXTENSION SERVI		\$ 647,070	\$ 713,239	\$ 813,239	\$ 706,755	\$ 803,153
57500 SOIL CONSERVATION						
103	ASSISTANT(S)	\$ 39,139	\$ 39,964	\$ 39,964	\$ 39,963	\$ 40,661
169	PART-TIME PERSONNEL	35,168	29,150	29,150	27,365	29,150
186	LONGEVITY PAY	350	375	375	375	400
201	SOCIAL SECURITY	4,553	4,310	4,310	4,095	4,360
204	STATE RETIREMENT	5,011	5,120	5,120	5,112	4,920
205	EMPLOYEE AND DEPENDENT INS.	9,626	11,590	11,590	11,585	12,800
209	DISABILITY INSURANCE	72	80	80	74	80
212	EMPLOYER MEDICARE	1,064	1,010	1,010	958	1,020
316	CONTRIBUTIONS	15,000	15,000	15,000	15,000	15,000
TOTAL SOIL CONSERVATION		\$ 109,986	\$ 106,599	\$ 106,599	\$ 104,526	\$ 108,391

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
57800 STORM WATER MANAGEMENT						
103	ASSISTANT(S)	\$ 63,349	\$ 61,295	\$ 61,295	\$ 49,189	\$ 55,081
169	PART-TIME PERSONNEL	15,302	16,000	16,000	10,628	16,000
186	LONGEVITY PAY	175	200	200	-	-
189	OTHER SALARIES & WAGES	-	34,171	34,171	29,925	37,914
196	IN-SERVICE TRAINING	825	2,000	2,000	1,350	2,000
201	SOCIAL SECURITY	4,634	6,930	6,930	5,523	6,760
204	STATE RETIREMENT	8,100	12,140	12,140	10,025	11,140
205	EMPLOYEE AND DEPENDENT INS	10,492	18,320	18,320	11,911	16,940
209	DISABILITY INSURANCE	111	180	180	149	180
212	EMPLOYER MEDICARE	1,083	1,620	1,620	1,292	1,590
307	COMMUNICATION	1,852	2,000	2,600	2,723	2,400
312	CONTRACTS W/PRIVATE AGENCY	33,707	38,460	38,460	33,576	38,460
320	DUES AND MEMBERSHIPS	1,751	1,950	1,950	189	1,230
348	POSTAL CHARGES	-	1,000	400	-	1,000
349	PRINTING, STATIONERY & FORMS	-	500	500	169	500
355	TRAVEL	996	1,500	1,500	731	1,500
399	OTHER CONTRACTED SERVICES	2,296	2,400	2,400	2,200	2,400
411	DATA PROCESSING SUPPLIES	387	2,195	2,195	2,195	900
425	GASOLINE	1,355	4,000	4,000	3,350	5,000
435	OFFICE SUPPLIES	569	1,500	1,500	1,492	1,500
451	UNIFORMS	-	300	300	268	300
499	OTHER SUPPLIES AND MATERIAL	2,676	7,794	5,294	4,618	4,000
709	DATA PROCESSING EQUIPMENT	1,566	-	2,500	1,575	-
TOTAL STORM WATER MANAGEMENT		\$ 151,230	\$ 216,455	\$ 216,455	\$ 173,077	\$ 206,795
58110 TOURISM						
316	CONTRIBUTIONS	\$ 470,700	\$ 405,000	\$ 489,000	\$ 510,163	\$ 527,250
TOTAL TOURISM		\$ 470,700	\$ 405,000	\$ 489,000	\$ 510,163	\$ 527,250
58190 OTHER ECONOMIC & COMM DEVELOPMENT						
310	CONTRACTS W/PUBLIC AGENCY	\$ 12,600	\$ 4,200	\$ 4,200	\$ 4,200	\$ 7,200
399	OTHER CONTRACTED SERVICES	169,126	17,218	17,218	15,860	112,800
TOTAL OTHER ECONOMIC & COMM. DEV		\$ 181,726	\$ 21,418	\$ 21,418	\$ 20,060	\$ 120,000
58400 OTHER CHARGES						
142	MECHANIC	\$ 46,150	\$ 47,136	\$ 47,136	\$ 47,136	\$ 47,944
149	LABORERS	63,595	69,844	69,844	69,844	71,096
186	LONGEVITY PAY	725	775	775	775	825
187	OVERTIME PAY	1,032	1,500	1,500	271	1,500
201	SOCIAL SECURITY	6,838	7,400	7,400	7,298	7,530
204	STATE RETIREMENT	14,149	15,140	15,140	14,958	14,530

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
58400 OTHER CHARGES (cont.)						
205	EMPLOYEE AND DEPENDENT INS.	\$ 16,032	\$ 16,380	\$ 16,380	\$ 16,365	\$ 18,090
209	DISABILITY INSURANCE	208	220	220	216	230
212	EMPLOYER MEDICARE	1,599	1,730	1,730	1,707	1,760
307	COMMUNICATION	982	1,000	1,000	1,002	1,100
322	EVALUATION AND TESTING	-	1,400	1,400	1,317	1,400
334	MAINTENANCE AGREEMENTS	-	-	-	-	800
418	EQUIP. & MACHINERY PARTS	549	1,500	1,500	1,377	2,500
425	GASOLINE	4,714	4,000	4,200	3,978	5,400
452	UTILITIES	18,402	24,000	23,000	19,725	22,000
453	VEHICLE PARTS	32,846	28,000	28,800	25,929	30,000
499	OTHER SUPPLIES & MATERIALS	11,681	10,000	10,000	9,016	11,000
790	OTHER EQUIPMENT	-	-	-	-	4,500
TOTAL OTHER CHARGES		\$ 219,506	\$ 230,025	\$ 230,025	\$ 220,911	\$ 242,205
58600 EMPLOYEE BENEFITS						
205	EMPLOYEE AND DEPENDENT INS.	\$ -	\$ 75,000	\$ 34,900	\$ -	\$ 75,000
210	UNEMPLOYMENT COMP.	422	20,000	8,000	-	20,000
299	OTHER FRINGE BENEFITS	230,485	426,800	426,800	383,593	426,800
513	WORKER'S COMPENSATION INS	276,500	276,500	1,176,500	1,176,500	276,500
TOTAL EMPLOYEE BENEFITS		\$ 507,407	\$ 798,300	\$ 1,646,200	\$ 1,560,093	\$ 798,300
58700 PAYMENTS TO CITIES						
309	CONTRACTS W/GOV'T AGENCIES	\$ 1,916,068	\$ 1,928,146	\$ 2,058,331	\$ 2,058,331	\$ 1,975,000
TOTAL PAYMENTS TO CITIES		\$ 1,916,068	\$ 1,928,146	\$ 2,058,331	\$ 2,058,331	\$ 1,975,000
58806 ARRA - ENERGY EFFICIENCY BLOCK						
335	MAINT. & REPAIR SERV. - BLDGS.	\$ 97,487	\$ -	\$ -	\$ -	\$ -
733	SOLID WASTE EQUIPMENT	-	-	-	-	-
ARRA - ENERGY EFFICIENCY BLOCK		\$ 97,487	\$ -	\$ -	\$ -	\$ -
58900 MISCELLANEOUS						
425	GASOLINE	\$ -	\$ 100,000	\$ 86,200	\$ -	\$ 100,000
505	JUDGMENTS	721,700	800,000	1,300,000	1,300,000	800,000
510	TRUSTEE'S COMMISSION	943,432	1,078,400	1,100,400	1,077,455	1,078,400
715	LAND	61,773	-	-	-	-
TOTAL MISCELLANEOUS		\$ 1,726,905	\$ 1,978,400	\$ 2,486,600	\$ 2,377,455	\$ 1,978,400

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
99100 OPERATING TRANSFERS					
590 TRANSFERS TO OTHER FUNDS	\$ 669,175	\$ -	\$ 215,600	\$ 215,600	\$ -
TOTAL OPERATING TRANSFERS	\$ 669,175	\$ -	\$ 215,600	\$ 215,600	\$ -
EXPENDITURES: GENERAL FUND	76,847,167	\$ 83,110,306	\$ 87,890,718	83,382,710	85,135,900

Capital Items funded by Development Tax:

Sheriff's Vehicles	700,000
Fire Trucks	650,000
Fire Department	285,000
GIS Data Acquisition	120,000
OIT Capital Outlay	120,000

Total Capital Items funded by Development Tax: 1,875,000

RUTHERFORD COUNTY TENNESSEE

2014-2015

Solid Waste & Sanitation Fund 116

The Solid Waste/Sanitation Fund is used to account for Rutherford County's demolition landfill and convenience center operations. The major sources of funding for this fund are situs sales tax and the host agency surcharges.



SOLID WASTE/SANITATION
FUND 116
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES	\$ 1,294,119	\$ 1,200,000	\$ 1,438,000	\$ 1,456,978	\$ 1,440,000
CHARGES FOR SERVICES	1,354,436	1,350,000	1,315,000	1,315,997	1,300,000
OTHER LOCAL REVENUES	325,937	320,000	395,527	420,726	325,000
STATE REVENUES	369,467	362,100	372,074	366,259	339,100
FEDERAL REVENUES	-	-	-	-	-
OTHER SOURCES (NON-REVENUES)	-	-	-	-	-
TOTAL REVENUE	\$ 3,343,959	\$ 3,232,100	\$ 3,520,601	\$ 3,559,960	\$ 3,404,100

EXPENDITURES					
SANITATION EDUC/INFORMATION	\$ 131,768	\$ 147,998	\$ 147,998	\$ 134,662	\$ 151,345
CONVENIENCE CENTERS	2,012,931	2,663,256	2,663,256	2,129,374	2,739,037
OTHER WASTE COLLECTION	66,092	134,825	134,825	95,169	284,612
LANDFILL OPER & MAINT	549,378	841,721	841,721	598,408	956,609
POSTCLOSURE CARE COSTS	195,459	340,000	340,000	271,161	310,000
EMPLOYEE BENEFITS	24,040	29,065	29,065	27,190	30,025
MISCELLANEOUS	51,143	51,400	52,950	51,950	55,580
RESIDUAL EQUITY TRANSFER	-	-	-	-	-
TOTAL EXPENDITURES	\$ 3,030,811	\$ 4,208,265	\$ 4,209,815	\$ 3,307,915	\$ 4,527,208

Beginning Assigned Fund Balance July 1,

\$ 4,656,836	\$ 4,908,881
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Ending Assigned Fund Balance June 30,

\$ 4,908,881	\$ 3,785,773
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**SOLID WASTE/SANITATION
FUND 116
STATEMENT OF ESTIMATED REVENUE**

REVENUES	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
LOCAL TAXES					
40210 LOCAL OPTION SALES TAX	\$ 1,294,119	\$ 1,200,000	\$ 1,438,000	\$ 1,456,978	\$ 1,440,000
TOTAL LOCAL TAXES	\$ 1,294,119	\$ 1,200,000	\$ 1,438,000	\$ 1,456,978	\$ 1,440,000
CHARGES FOR SERVICES					
43110 TIPPING FEES	\$ 554,075	\$ 500,000	\$ 475,000	\$ 465,703	\$ 450,000
43112 SURCHARGE - HOST AGENCY	800,361	850,000	840,000	850,294	850,000
TOTAL CHARGES FOR SERVICES	\$ 1,354,436	\$ 1,350,000	\$ 1,315,000	\$ 1,315,997	\$ 1,300,000
OTHER LOCAL REVENUES					
44145 SALE OF RECYCLED MATERIALS	\$ 325,937	\$ 320,000	\$ 332,000	\$ 357,199	\$ 325,000
44170 MISCELLANEOUS REFUNDS	-	-	-	-	-
44530 SALE OF EQUIPMENT	-	-	63,527	63,527	-
TOTAL OTHER LOCAL REVENUES	\$ 325,937	\$ 320,000	\$ 395,527	\$ 420,726	\$ 325,000
STATE REVENUES					
46170 SOLID WASTE GRANTS	\$ 9,248	\$ -	\$ 9,974	\$ 9,974	\$ 10,000
46430 LITTER PROGRAM	110,500	95,100	95,100	138,041	95,100
46990 OTHER STATE REVENUES	249,719	267,000	267,000	218,244	234,000
TOTAL STATE REVENUES	\$ 369,467	\$ 362,100	\$ 372,074	\$ 366,259	\$ 339,100
FEDERAL REVENUES					
47230 DISASTER RELIEF	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FEDERAL REVENUES	\$ -				
OTHER SOURCES (NON-REVENUES)					
49700 INSURANCE RECOVERY	-	\$ -	\$ -	-	\$ -
TOTAL OTHER SOURCES (NON-REVENUE)	\$ -				
TOTAL REVENUE	\$ 3,343,959	\$ 3,232,100	\$ 3,520,601	\$ 3,559,960	\$ 3,404,100

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
55720	SANITATION EDUC/INFORM.					
149	LABORERS	\$ 24,875	\$ 27,358	\$ 27,358	\$ 27,358	\$ 27,858
169	PART-TIME PERSONNEL	13,725	14,664	14,664	13,551	15,300
186	LONGEVITY PAY	150	175	175	175	200
187	OVERTIME PAY	87	900	900	113	900
189	OTHER SALARIES & WAGES	41,950	42,111	42,111	42,111	42,787
201	SOCIAL SECURITY	4,858	5,290	5,290	4,968	5,400
204	STATE RETIREMENT	8,510	8,960	8,960	8,837	8,590
205	EMPLOYEE AND DEPENDENT I	13,143	15,920	15,920	15,903	17,650
209	DISABILITY INSURANCE	124	130	130	128	140
212	EMPLOYER MEDICARE	1,136	1,240	1,240	1,162	1,270
355	TRAVEL	164	250	250	-	250
425	GASOLINE	13,978	17,000	17,000	13,097	17,000
429	INSTRUCTIONAL SUPP & MAT	1,790	2,000	2,000	1,774	2,000
499	OTHER SUPPLIES AND MATER	7,278	12,000	12,000	5,487	12,000
SANITATION EDUC/INFORMATION		\$ 131,768	\$ 147,998	\$ 147,998	\$ 134,662	\$ 151,345
55732	CONVENIENCE CENTERS					
105	SUPERVISOR/DIRECTOR	\$ 64,386	\$ 70,430	\$ 70,430	\$ 70,430	\$ 71,665
141	FOREMAN	40,210	42,305	42,305	42,304	43,034
147	TRUCK DRIVERS	362,117	472,349	472,349	437,524	480,402
149	LABORERS	373,876	391,246	391,246	375,743	414,550
162	CLERICAL PERSONNEL	35,540	36,305	36,305	36,304	36,932
167	MAINTENANCE PERSONNEL	-	33,366	33,366	-	36,269
169	PART-TIME PERSONNEL	-	-	-	-	-
186	LONGEVITY PAY	2,450	2,475	2,475	2,250	2,625
187	OVERTIME PAY	16,737	25,000	25,000	19,598	25,000
201	SOCIAL SECURITY	54,197	66,560	66,560	59,291	68,850
204	STATE RETIREMENT	65,057	86,580	86,580	76,314	83,310
205	EMPLOYEE AND DEPENDENT I	135,136	193,200	193,200	168,453	198,900
209	DISABILITY INSURANCE	904	1,220	1,220	1,056	1,240
210	UNEMPLOYMENT COMPENSAT	317	-	-	-	-
212	EMPLOYER MEDICARE	12,678	15,570	15,570	13,867	16,110
302	ADVERTISING	622	2,500	2,500	1,074	5,000
307	COMMUNICATION	15,254	14,000	18,000	16,356	14,000
312	CONTRACTS W/PRIVATE AGEN	14,819	16,000	16,000	12,999	16,000
322	EVALUATION AND TESTING	287	1,250	1,250	-	1,250
335	MAINT. & REPAIR SERV. - BLDG	874	15,000	15,000	1,650	15,000
336	MAINT & REPAIR SERVICE - EC	15,112	35,000	35,000	23,224	35,000
338	MAINT & REPAIR SERVICE - VI	134,460	130,000	130,000	89,168	130,000

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
55732 CONVENIENCE CENTERS (cont.)					
348 POSTAL CHARGES	\$ 33	\$ 100	\$ 100	\$ 18	\$ 100
351 RENTALS	19,482	10,000	10,000	8,700	10,000
353 TOW-IN SERVICES	2,505	3,000	3,000	795	3,000
355 TRAVEL	100	1,000	1,950	1,871	2,000
402 ASPHALT	-	60,000	51,000	-	60,000
409 CRUSHED STONE	443	5,000	5,000	741	5,000
412 DIESEL FUEL	236,706	290,000	290,000	261,567	290,000
418 EQUIPMENT & MACHINERY PA	55,826	70,000	70,000	34,216	70,000
425 GASOLINE	7,787	16,000	16,000	6,516	16,000
433 LUBRICANTS	3,457	8,000	8,000	6,736	8,000
435 OFFICE SUPPLIES	-	1,000	1,000	153	1,000
450 TIRES AND TUBES	66,427	75,000	75,000	67,870	80,000
451 UNIFORMS	5,828	9,000	9,000	5,955	9,000
452 UTILITIES	18,194	18,300	23,300	20,998	18,300
467 FENCING	11	10,000	10,000	4,585	10,000
499 OTHER SUPPLIES AND MATER	7,294	18,000	17,050	10,737	18,000
708 COMMUNICATION EQUIPMENT	-	1,000	1,000	560	1,000
709 DATA PROCESSING EQUIPMEN	270	2,500	2,500	-	2,500
715 LAND	223,176	-	-	-	-
718 MOTOR VEHICLES	-	250,000	250,000	215,996	275,000
724 SITE DEVELOPMENT	5,746	125,000	125,000	7,817	125,000
733 SOLID WASTE EQUIPMENT	14,613	40,000	40,000	25,941	40,000
TOTAL CONVENIENCE CENTERS	\$ 2,012,931	\$ 2,663,256	\$ 2,663,256	\$ 2,129,374	\$ 2,739,037
55739 OTHER WASTE COLLECTION					
149 LABORERS	\$ 25,107	\$ 26,100	\$ 26,100	\$ 26,100	\$ 26,552
169 PART-TIME PERSONNEL	25,512	40,545	40,545	32,492	44,050
187 OVERTIME PAY	175	1,500	1,500	400	1,500
201 SOCIAL SECURITY	3,119	4,230	4,230	3,618	4,480
204 STATE RETIREMENT	3,195	3,510	3,510	3,355	3,360
205 EMPLOYEE AND DEPENDENT I	4,304	5,700	5,700	5,692	6,370
209 DISABILITY INSURANCE	43	50	50	48	50
212 EMPLOYER MEDICARE	729	990	990	846	1,050
307 COMMUNICATION	-	800	800	362	800
312 CONTRACTS W/PRIVATE AGEN	1,408	5,000	5,000	4,610	150,000
336 MAINT & REPAIR SERVICE - EC	-	2,400	2,400	305	2,400
399 OTHER CONTRACTED SERVICE	-	5,000	25,000	8,952	5,000
499 OTHER SUPPLIES AND MATER	2,499	4,000	4,000	2,239	4,000
724 SITE DEVELOPMENT	-	15,000	15,000	6,150	15,000
733 SOLID WASTE EQUIPMENT	-	20,000	-	-	20,000
TOTAL OTHER WASTE COLLECTION	\$ 66,092	\$ 134,825	\$ 134,825	\$ 95,169	\$ 284,612

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
55754 LANDFILL OPER. & MAINTENANCE						
142	MECHANICS	\$ 37,160	\$ 39,099	\$ 39,099	\$ 39,099	\$ 39,777
149	LABORERS	23,029	66,505	66,505	-	67,688
162	CLERICAL PERSONNEL	30,930	31,617	31,617	31,616	32,184
169	PART-TIME PERSONNEL	-	-	-	-	-
186	LONGEVITY PAY	725	300	300	300	400
187	OVERTIME PAY	2,956	10,000	10,000	2,023	10,000
201	SOCIAL SECURITY	5,555	9,150	9,150	4,215	9,310
204	STATE RETIREMENT	12,030	18,730	18,730	9,246	17,970
205	EMPLOYEE AND DEPENDENT I	32,671	48,720	48,720	29,945	53,740
209	DISABILITY INSURANCE	168	260	260	131	260
212	EMPLOYER MEDICARE	1,299	2,140	2,140	986	2,180
302	ADVERTISING	-	1,000	1,000	390	1,000
307	COMMUNICATION	2,915	4,100	4,100	2,801	4,100
312	CONTRACTS W/PRIVATE AGEN	126,194	200,000	200,000	181,577	200,000
321	ENGINEERING SERVICES	17,137	20,000	20,000	17,861	30,000
336	MAINT. & REPAIR SERV. - EQU	5,630	10,000	10,000	1,934	10,000
338	MAINT & REPAIR SERVICE - VI	-	2,000	2,000	1,000	2,000
348	POSTAL CHARGES	20	100	100	17	100
351	RENTALS	1,374	4,000	4,000	1,325	4,000
355	TRAVEL	456	600	1,550	946	2,000
359	DISPOSAL FEES	194,427	233,000	233,000	233,000	333,000
409	CRUSHED STONE	14,811	20,000	19,000	10,313	20,000
411	DATA PROCESSING SUPPLIES	1,394	2,500	2,500	1,685	2,500
412	DIESEL FUEL	14,956	30,000	30,000	7,210	30,000
417	EQUIPMENT PARTS - LIGHT	380	1,500	1,500	328	1,500
418	EQUIPMENT & MACHINERY PA	10,424	40,000	40,000	4,242	40,000
420	FERTILIZER, LIME, CHEMICALS	-	15,000	15,000	513	15,000
424	GARAGE SUPPLIES	-	1,500	1,500	-	1,500
425	GASOLINE	-	1,500	1,500	-	1,500
433	LUBRICANTS	1,920	3,000	3,000	1,099	3,000
446	SMALL TOOLS	-	1,000	1,000	-	1,000
450	TIRES AND TUBES	1,415	2,000	2,000	-	2,000
451	UNIFORMS	2,506	3,900	3,900	2,000	3,900
452	UTILITIES	5,046	8,000	9,000	7,747	8,000

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
55754 LANDFILL OPER. & MAINTENANCE (cont.)					
453 VEHICLE PARTS	\$ 15	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
467 FENCING	-	1,500	1,500	-	1,500
499 OTHER SUPPLIES AND MATERIAL	1,835	7,500	6,550	4,861	4,000
TOTAL LANDFILL OPER. & MAINTENANCE	\$ 549,378	\$ 841,721	\$ 841,721	\$ 598,408	\$ 956,609
55770 POSTCLOSURE CARE COSTS					
312 CONTRACTS W/PRIVATE AGENCY	\$ 160,447	\$ 200,000	\$ 200,000	\$ 173,531	\$ 200,000
321 ENGINEERING SERVICES	17,610	35,000	35,000	28,348	35,000
359 DISPOSAL FEES	-	2,000	2,000	-	2,000
366 CONTRACTS FOR POSTCLOSURE C	5,075	50,000	50,000	50,514	20,000
409 CRUSHED STONE	2,927	3,000	3,000	-	3,000
420 FERTILIZER, LIME, CHEMICALS &	590	15,000	15,000	2,450	15,000
463 TESTING	6,775	20,000	20,000	12,072	20,000
499 OTHER SUPPLIES AND MATERIAL	2,036	15,000	15,000	4,246	15,000
TOTAL POSTCLOSURE CARE COSTS	\$ 195,459	\$ 340,000	\$ 340,000	\$ 271,161	\$ 310,000
58600 EMPLOYEE BENEFITS					
210 UNEMPLOYMENT COMPENSATION	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
299 OTHER FRINGE	-	3,025	3,025	3,150	3,025
513 WORKER'S COMPENSATION INSUR	24,040	24,040	24,040	24,040	25,000
TOTAL EMPLOYEE BENEFITS	\$ 24,040	\$ 29,065	\$ 29,065	\$ 27,190	\$ 30,025
58900 MISCELLANEOUS					
502 BUILDING AND CONTENTS INSUR	\$ 2,901	\$ 3,220	\$ 3,220	\$ 3,215	\$ 3,380
505 JUDGMENTS	11,000	11,000	11,000	11,000	11,000
506 LIABILITY INSURANCE	8,252	8,480	8,480	7,748	8,200
510 TRUSTEE'S COMMISSION	28,990	28,700	30,250	29,987	33,000
TOTAL MISCELLANEOUS	\$ 51,143	\$ 51,400	\$ 52,950	\$ 51,950	\$ 55,580
99100 OTHER USES					
590 TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EMPLOYEE BENEFITS	\$ -				
EXPENDITURES; SOLID WASTE/SANITATION	\$ 3,030,811	\$ 4,208,265	\$ 4,209,815	\$ 3,307,915	\$ 4,527,208

RUTHERFORD COUNTY TENNESSEE

2014-2015

Ambulance Fund 118

The Ambulance Fund was created in 2009 by the Board of Commissioners of Rutherford County to account solely for the financial operations of the Ambulance Service. In previous years, the ambulance service operations were budgeted and accounted for within the General Fund. While the Ambulance Service generates revenues through patient charges, an additional 5.61 cents of the property tax is needed to help provide sufficient revenues to cover their appropriations. Currently there are 12 ambulance stations located within the county to serve all county residents.

AMBULANCE SERVICE
FUND 118
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES					
40110 CURRENT PROPERTY TAX	\$ 4,833,263	\$ 3,397,781	\$ 3,469,781	\$ 3,480,046	\$ 3,492,637
40120 TRUSTEE'S COLLECT. - PRIOR YR.	94,619	75,650	58,650	58,650	45,000
40130 CLERK & MASTER COLLECTIONS	91,212	63,890	61,890	71,612	36,000
40140 INTEREST AND PENALTY	24,317	16,810	17,810	17,392	11,000
40150 PICK-UP TAXES	4,984	5,045	6,445	6,405	6,700
40161 PAY IN LIEU OF TAXES - TVA	509	509	342	328	342
40270 BUSINESS TAX	141,977	124,000	84,000	94,164	90,000
TOTAL LOCAL TAXES	\$ 5,190,881	\$ 3,683,685	\$ 3,698,918	\$ 3,728,596	\$ 3,681,679
CHARGES FOR SERVICES					
43120 PATIENT CHARGES	\$ 6,313,148	\$ 6,480,000	\$ 6,300,000	\$ 6,520,786	\$ 6,118,156
43130 PAST DUE COLLECTIONS	46,163	44,600	38,100	46,399	42,256
43990 OTHER CHARGES FOR SERVICES	75,518	85,000	87,500	83,874	85,000
TOTAL CHARGES FOR SERVICES	\$ 6,434,829	\$ 6,609,600	\$ 6,425,600	\$ 6,651,059	\$ 6,245,412
OTHER LOCAL REVENUES					
44130 SALE OF MATERIALS & SUPPLIES	\$ 1,650	\$ 1,500	\$ 1,500	\$ 1,630	\$ 1,500
44170 MISCELLANEOUS REFUNDS	1,072	-	-	-	-
44570 CONTRIBUTIONS & GIFTS	9,000	-	12,000	12,000	-
TOTAL LOCAL REVENUES	\$ 11,722	\$ 1,500	\$ 13,500	\$ 13,630	\$ 1,500
FEDERAL THROUGH STATE					
47230 DISASTER RELIEF	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FEDERAL THROUGH STATE	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER GOVERNMENTS					
48130 CONTRIBUTIONS	\$ 280,000	\$ -	\$ 63,000	\$ 55,000	\$ -
TOTAL OTHER SOURCES (NON-REVENUE)	\$ 280,000	\$ -	\$ 63,000	\$ 55,000	\$ -
OTHER SOURCES (NON-REVENUES)					
49700 INSURANCE RECOVERY	\$ 28,184	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES (NON-REVENUE)	\$ 28,184	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 11,945,615	\$ 10,294,785	\$ 10,201,018	\$ 10,448,286	\$ 9,928,591

EXPENDITURES					
AMBULANCE	\$ 10,626,760	\$ 12,640,859	\$ 12,564,327	\$ 12,070,063	\$ 11,869,875
TRANSFERS	-	-	250,000	250,000	-
TOTAL EXPENDITURES	\$ 10,626,760	\$ 12,640,859	\$ 12,814,327	\$ 12,320,063	\$ 11,869,875

Beginning Assigned Fund Balance July 1,

\$ 5,655,673 **\$ 3,783,896**

Ending Assigned Fund Balance June 30,

\$ 3,783,896 **\$ 1,842,612**

**AMBULANCE SERVICE - FUND 118
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
55130	AMBULANCE/EMER. MEDICAL					
101	COUNTY OFFICIAL/ADMIN.	\$ 85,643	\$ 89,220	\$ 89,220	\$ 89,220	\$ 90,782
105	SUPERVISOR/DIRECTOR	1,222,206	1,256,822	1,268,822	1,262,224	1,273,410
119	ACCOUNTANTS/BOOKKEEPERS	197,422	207,651	211,451	209,990	209,375
133	PARAPROFESSIONALS	3,839,944	3,987,259	3,883,259	3,848,065	4,014,962
148	DISPATCHERS/RADIO OPER.	365,143	421,745	417,945	415,990	426,387
167	MAINTENANCE PERSONNEL	29,850	30,507	30,507	30,507	31,049
169	PART-TIME PERSONNEL	333,684	350,000	430,000	430,000	350,000
186	LONGEVITY PAY	28,750	31,050	31,050	30,700	32,625
187	OVERTIME PAY	223,736	209,856	221,856	208,178	209,856
196	IN-SERVICE TRAINING	37,974	40,526	48,526	45,253	40,526
201	SOCIAL SECURITY	381,866	408,220	408,220	391,909	411,590
204	STATE RETIREMENT	761,095	791,110	791,110	770,233	752,730
205	EMPLOYEE AND DEPENDENT INS.	1,051,192	1,236,830	1,236,830	1,211,920	1,357,160
209	DISABILITY INSURANCE	7,901	11,090	11,090	8,267	11,190
210	UNEMPLOYMENT COMPENSATION	-	-	-	407	-
212	EMPLOYER MEDICARE	89,309	95,470	95,470	91,656	96,260
299	OTHER FRINGE BENEFITS	-	20,350	20,350	22,113	20,350
307	COMMUNICATION	130,792	125,000	125,000	126,419	126,825
312	CONTRACTS W/PRIV. AGENCIES	53,772	89,310	77,310	51,511	128,100
322	EVALUATION AND TESTING	7,999	13,000	13,000	3,090	10,000
335	MAINT. & REPAIR SERV. - BLDGS.	29,661	60,000	60,000	29,867	60,000
338	MAINT. & REPAIR SERV.-VEHICLES	139,919	200,000	200,000	180,360	200,000
340	MEDICAL & DENTAL SERVICES	12,710	13,100	13,100	13,100	13,100
347	PEST CONTROL	5,268	5,268	5,268	5,268	5,868
348	POSTAL CHARGES	2,744	5,000	5,000	1,547	4,000
349	PRINTING, STATIONARY & FORMS	875	2,000	2,000	1,205	2,000
355	TRAVEL	1,224	7,000	7,000	3,339	7,000
399	OTHER CONTRACTED SERVICES	328,718	365,820	365,820	334,426	381,335
410	CUSTODIAL SUPPLIES	13,706	16,000	16,000	12,301	16,000
411	DATA PROCESSING SUPPLIES	4,153	10,300	10,300	7,236	14,250
413	DRUGS AND MEDICAL SUPPLIES	249,556	326,400	326,400	295,228	330,000
425	GASOLINE	219,462	250,000	250,000	223,547	250,000
429	INSTRUCTIONAL SUPPLIES & MAT	6,025	9,050	9,050	5,818	9,050
435	OFFICE SUPPLIES	8,366	19,650	19,650	9,807	19,650
451	UNIFORMS	36,555	75,000	66,000	42,515	60,000
452	UTILITIES	95,691	95,000	104,000	107,473	119,520
499	OTHER SUPPLIES & MATERIALS	25,647	58,100	58,100	30,402	54,200
505	JUDGMENTS	-	10,000	60,000	60,000	63,000
509	REFUNDS	53,204	40,000	60,000	51,205	40,000
510	TRUSTEE'S COMMISSION	167,266	177,450	177,450	138,163	135,000
524	IN SERVICE/STAFF DEVELOPMENT	12,508	12,725	22,725	22,589	12,725

**AMBULANCE SERVICE - FUND 118
STATEMENT OF APPROPRIATIONS**

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
55130 AMBULANCE/EMER. MEDICAL (cont.)					
599 OTHER CHARGES	\$ 60,297	\$ 70,000	\$ 70,000	\$ 59,147	\$ 70,000
706 BUILDING CONSTRUCTION	-	250,000	-	-	-
708 COMMUNICATION EQUIPMENT	5,830	244,160	256,160	250,846	9,600
709 DATA PROCESSING EQUIPMENT	12,226	60,200	60,200	36,663	41,600
718 MOTOR VEHICLES	-	424,000	454,468	452,144	322,000
719 OFFICE EQUIPMENT	9,659	-	-	-	-
735 HEALTH EQUIPMENT	277,212	419,620	419,620	393,211	36,800
790 OTHER EQUIPMENT	-	-	55,000	55,004	-
AMBULANCE/EMERGENCY MEDICAL	\$ 10,626,760	\$ 12,640,859	\$ 12,564,327	\$ 12,070,063	\$ 11,869,875
99100 TRANSFERS OUT					
590 TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -
TOTAL TRANSFERS	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -
EXPENDITURES: AMBULANCE FUND	\$ 10,626,760	\$ 12,640,859	\$ 12,814,327	\$ 12,320,063	\$ 11,869,875

RUTHERFORD COUNTY TENNESSEE

2014-2015

Industrial Development Fund 119

The Industrial/Economic Development Fund is used to account for the operations of the Smyrna Airport properties. Interest earned on the long-term receivables is the funding source for this fund.



INDUSTRIAL/ECONOMIC DEVELOPMENT
FUND 119
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUE					
OTHER LOCAL REVENUES					
44110 INTEREST EARNED	\$ 24,698	\$ 21,337	\$ 13,392	\$ 13,392	\$ 72,114
44170 MISCELLANEOUS REFUNDS	-	-	-	-	-
44540 SALE OF PROPERTY	-	-	-	-	-
TOTAL OTHER LOCAL REVENUES	\$ 24,698	\$ 21,337	\$ 13,392	\$ 13,392	\$ 72,114
NON RECURRING ITEMS					
49100 BONDS ISSUED	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000	\$ -
TOTAL OPERATING TRANSFERS	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000	\$ -
TOTAL INDUST./ECON.DEV. REVENUES	\$ 24,698	\$ 21,337	\$ 2,513,392	\$ 2,513,392	\$ 72,114

EXPENDITURES					
58120 INDUSTRIAL DEVELOPMENT					
310 CONTRACTS W/ OTHER PUBLIC AG	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000
316 CONTRIBUTIONS	96,500	96,500	96,500	96,500	96,500
331 LEGAL SERVICES	-	-	-	-	-
510 TRUSTEE'S COMMISSION	247	215	215	134	730
590 TRANSFERS TO OTHER FUNDS	-	-	-	-	65,647
TOTAL INDUSTRIAL DEVELOPMENT	\$ 226,747	\$ 226,715	\$ 226,715	\$ 226,634	\$ 292,877
58700 PAYMENTS TO CITIES					
309 CONTRACTS W/ GOVERN. AGENCIE	\$ 17,030	\$ 17,030	\$ 17,030	\$ 17,030	\$ 17,030
TOTAL PAYMENTS TO CITIES	\$ 17,030				
TOTAL EXPENDITURES	\$ 243,777	\$ 243,745	\$ 243,745	\$ 243,664	\$ 309,907

Beginning Assigned Fund Balance July 1,	\$ 666,829	\$ 479,615
Bond to Airport Authority	\$ 2,500,000	
Pay back of Principal	43,058	33,733
Ending Assigned Fund Balance June 30,	\$ 479,615	\$ 275,555

RUTHERFORD COUNTY TENNESSEE

2014-2015

Asset Forfeiture Fund

Special Purpose

121

The Department of Justice Asset Forfeiture Program is a nationwide law enforcement initiative that removes the tools of crime from criminal organizations, deprives wrongdoers of the proceeds of their crimes, recovers property that may be used to compensate victims, and deters crime. Federal law authorizes the Attorney General to Share federally forfeited property with participating state and local law enforcement agencies. Revenues in the Asset Forfeiture Funds are from those shared proceeds.



ASSET FORFEITURE FUND
FUND 121
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUE					
OTHER LOCAL REVENUES					
44110 INTEREST EARNED	\$ 148	\$ -	\$ -	\$ 45	\$ -
44170 MISCELLANEOUS REFUNDS	-	-	-	-	-
44570 CONTRIBUTIONS	50,288	-	-	-	-
TOTAL OTHER LOCAL REVENUES	\$ 50,435	\$ -	\$ -	\$ 45	\$ -
FEDERAL REVENUES					
47700 ASSET FORFIETURE FUNDS	\$ -	\$ -	\$ 113,995	\$ 140,251	\$ -
TOTAL FEDERAL REVENUES	\$ -	\$ -	\$ 113,995	\$ 140,251	\$ -
TOTAL SPECIAL PURPOSE REVENUES	\$ 50,435	\$ -	\$ 113,995	\$ 140,296	\$ -
EXPENDITURES					
54110 SHERIFF'S DEPARTMENT					
196 IN-SERVICE TRAINING	\$ 37,479	\$ 7,455	\$ 13,391	\$ 12,800	\$ -
319 CONFIDENTIAL DRUG ENFORCEMENT	65,000	19,563	68,066	68,066	-
335 MAINT. & REPAIR SERV. - BLDG	-	-	-	-	-
338 MAINT. & REPAIR SERV. - VEHICLE	-	-	10,160	4,107	-
401 ANIMAL FOOD & SUPPLIES	-	-	-	-	-
429 INSTRUCTIONAL SUPPLIES & MATH	-	-	-	-	-
431 LAW ENFORCEMENT SUPPLIES	148	1,525	4,025	162	-
451 UNIFORMS	-	-	2,500	2,500	-
499 OTHER SUPPLIES & MATERIALS	1,050	-	-	-	-
709 DATA PROCESSING EQUIPMENT	23,171	1,446	1,446	1,160	-
718 MOTOR VEHICLE	30,040	-	19,866	15,198	-
790 OTHER EQUIPMENT	29,956	-	24,530	18,424	5,000
TOTAL SHERIFF'S DEPARTMENT	\$ 186,843	\$ 29,989	\$ 143,984	\$ 122,417	\$ 5,000
99100 OTHER SOURCES (NON-REVENUES)					
590 TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES (NON-REVENUE)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SPECIAL PURPOSE EXPENDITURES	\$ 186,843	\$ 29,989	\$ 143,984	\$ 122,417	\$ 5,000
Beginning Restricted Fund Balance July 1,				\$ 34,010	\$ 51,889
Ending Restricted Fund Balance June 30,				\$ 51,889	\$ 46,889

RUTHERFORD COUNTY TENNESSEE

2014-2015

Drug Fund 122

Effective July 1, 1997, the Tennessee General Assembly enacted Chapter 56, Public Acts of 1997, which reclassified the Drug Control Fund from an Expendable Trust Fund to a Special Revenue Fund. This legislation requires adoption of a budget for this fund. Revenues are primarily generated from fines and proceeds from confiscated property. Funds can only be expended for the following purposes: (1) local drug enforcement program; (2) local drug education programs; (3) local drug treatment program; and (4) nonrecurring general law enforcement expenditures.



DRUG CONTROL FUND
FUND 122
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
FINES, FORFEITURES & PENALTIES					
42140 DRUG CONTROL FINES-CIRCUIT CT.	\$ 79,986	\$ 80,000	\$ 94,500	\$ 90,751	\$ 85,000
42340 DRUG CONTROL FINES-GEN. SESS. CT.	168,156	130,000	130,000	128,129	130,000
42910 PROCEEDS FROM CONFISCATED PROP	735,049	250,000	330,000	352,357	250,000
TOTAL FINES, FORFEITURES & PENALTIES	\$ 983,191	\$ 460,000	\$ 554,500	\$ 571,238	\$ 465,000
OTHER LOCAL REVENUES					
44110 INVESTMENT INCOME	\$ 651	\$ 500	\$ 800	\$ 791	\$ 600
44130 SALE OF MATERIALS & SUPPLIES	167	-	-	-	-
44530 SALE OF EQUIPMENT	-	-	104,095	104,095	-
44570 CONTRIBUTIONS & GIFTS	3,039	-	-	-	-
TOTAL OTHER LOCAL REVENUES	\$ 3,857	\$ 500	\$ 104,895	\$ 104,886	\$ 600
OTHER SOURCES					
49700 INSURANCE RECOVERY	\$ -	\$ -	3,427	3,427	-
TOTAL OTHER LOCAL REVENUES	\$ -	\$ -	\$ 3,427	\$ 3,427	\$ -
TOTAL DRUG CONTROL REVENUES	\$ 987,048	\$ 460,500	\$ 662,822	\$ 679,551	\$ 465,600

EXPENDITURES					
54150 DRUG ENFORCEMENT					
107 DETECTIVE(S)	\$ 153,240	\$ -	\$ -	\$ -	\$ -
115 SERGEANT(S)	45,835	-	-	-	-
186 LONGEVITY PAY	950	-	-	-	-
187 OVERTIME PAY	57,713	-	-	-	-
196 IN-SERVICE TRAINING	27,606	30,000	30,000	20,725	30,000
201 SOCIAL SECURITY	15,643	-	-	-	-
204 STATE RETIREMENT	32,707	-	-	-	-
205 EMPLOYEE & DEPENDENT INSURANCE	47,421	-	-	-	-
209 DISABILITY INSURANCE	372	-	-	-	-
212 EMPLOYER MEDICARE	3,658	-	-	-	-
319 CONFIDENTIAL DRUG ENFORCEMENT	150,000	150,000	150,000	150,000	150,000
338 MAINT. & REPAIR SERV.- VEHICLE	9,490	20,000	20,000	17,731	20,000
357 VETERINARY SERVICES	217	-	-	-	6,500
401 ANIMAL FOOD & SUPPLIES	6,026	-	-	-	7,000
431 LAW ENFORCEMENT SUPPLIES	3,004	2,500	2,500	2,020	2,500
451 UNIFORMS	2,078	2,500	2,500	994	2,500
499 OTHER SUPPLIES AND MATERIALS	17,722	20,000	20,000	15,818	20,000
510 TRUSTEE'S COMMISSION	8,935	4,610	6,410	5,751	4,660
599 OTHER CHARGES	-	-	-	-	20,000
707 BUILDING IMPROVEMENT	-	-	200,000	198,650	-
716 LAW ENFORCEMENT EQUIPMENT	30,165	25,000	117,095	111,645	25,000
718 MOTOR VEHICLES	-	50,000	93,945	93,931	-
TOTAL DRUG ENFORCEMENT	\$ 612,782	\$ 304,610	\$ 642,450	\$ 617,266	\$ 288,160
99100 TRANSFERS OUT					
590 TRANSFERS TO OTHER FUNDS	\$ -	\$ 60,000	\$ 100,000	\$ 100,000	\$ 60,000
TOTAL TRANSFERS OUT	\$ -	\$ 60,000	\$ 100,000	\$ 100,000	\$ 60,000
TOTAL DRUG CONTROL EXPENDITURES	\$ 612,782	\$ 364,610	\$ 742,450	\$ 717,266	\$ 348,160

Adj. Beginning Fund Balance July 1,	\$ 760,279	\$ 822,564
Ending Fund Balance June 30,	\$ 822,564	\$ 940,004

RUTHERFORD COUNTY TENNESSEE

2014-2015

Road & Bridge Fund Highway/Public Works 131

The Highway Fund is used to account for transactions of the highway department and public works department. The major source of revenue is generated through the locally levied wheel tax and the state gasoline tax.



ROAD & BRIDGE FUND
FUND 131
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
COUNTY PROPERTY TAXES	\$ 856,510	\$ 790,233	\$ 789,993	\$ 796,463	\$ 802,347
LOCAL TAXES	3,703,688	3,656,000	3,874,000	3,924,267	3,750,000
OTHER LOCAL REVENUES	48,761	48,000	42,500	70,242	45,000
STATE OF TENNESSEE REVENUES	4,228,938	3,682,000	3,755,819	3,797,688	4,032,000
FEDERAL GOVERNMENT	-	-	-	-	-
OTHER SOURCES (NON-REVENUE)	21,310	-	3,000	2,996	-
REVENUE: ROAD AND BRIDGE	\$ 8,859,208	\$ 8,176,233	\$ 8,465,312	\$ 8,591,656	\$ 8,629,347

EXPENDITURES					
ADMINISTRATION	\$ 703,327	\$ 692,394	\$ 711,794	\$ 666,980	\$ 711,019
HIGHWAY & BRIDGE MNT.	4,933,972	5,779,550	5,769,550	5,115,965	5,853,100
OPER. & MAINT. OF EQUIP.	1,001,782	1,165,530	1,165,530	1,051,304	1,176,510
OTHER CHARGES	673,781	571,075	571,075	380,076	571,065
EMPLOYEE BENEFITS	108,986	211,880	211,880	181,282	212,510
CAPITAL OUTLAY	428,490	724,860	724,860	294,426	724,860
TRANSFERS OUT	-	-	-	-	-
EXPENDITURES: ROAD AND BRIDGE	\$ 7,850,337	\$ 9,145,289	\$ 9,154,689	\$ 7,690,033	\$ 9,249,064

Adj. Beginning Assigned Fund Balance July 1,

\$ 6,489,449	\$ 7,391,072
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Ending Assigned Fund Balance June 30,

\$ 7,391,072	\$ 6,771,355
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ROAD & BRIDGE FUND
FUND 131
STATEMENT OF ESTIMATED REVENUES

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015	
	Audited Actual	Original	Amended	Unaudited Actual	Estimated	
REVENUES						
COUNTY PROPERTY TAXES						
40110	CURRENT PROPERTY TAX	\$ 819,927	\$ 762,887	\$ 766,087	\$ 769,995	\$ 780,270
40120	TRUSTEE'S COLL - PRIOR YEA	16,051	12,780	9,980	9,950	10,000
40130	CLERK & MASTER COLLECTIO	15,473	10,790	9,690	12,148	8,000
40140	INTEREST AND PENALTY	4,126	2,840	2,910	3,048	2,500
40150	PICK-UP TAXES	846	850	1,250	1,247	1,500
40161	PMNTS IN LIEU OF TAXES - TV	86	86	76	75	77
TOTAL COUNTY PROPERTY TAXES		\$ 856,510	\$ 790,233	\$ 789,993	\$ 796,463	\$ 802,347
LOCAL TAXES						
40210	LOCAL OPTION SALES TAX	\$ 431,373	\$ 400,000	\$ 495,000	\$ 485,659	\$ 480,000
40240	WHEEL TAX	2,999,616	2,970,000	3,070,000	3,090,218	2,985,000
40270	BUSINESS TAX	24,085	21,000	19,000	20,833	20,000
40280	MINERAL SEVERANCE TAX	248,614	265,000	290,000	327,556	265,000
TOTAL LOCAL TAXES		\$ 3,703,688	\$ 3,656,000	\$ 3,874,000	\$ 3,924,267	\$ 3,750,000
OTHER LOCAL REVENUES						
44110	INVESTMENT INCOME	\$ 16,350	\$ 18,000	\$ 12,500	\$ 11,539	\$ 15,000
44130	SALE OF MATERIALS & SUPPL	32,411	30,000	30,000	58,703	30,000
44170	MISCELLANEOUS REFUNDS	-	-	-	-	-
TOTAL OTHER LOCAL REVENUES		\$ 48,761	\$ 48,000	\$ 42,500	\$ 70,242	\$ 45,000
STATE OF TENNESSEE REVENUES						
46410	BRIDGE PROGRAM	\$ -	\$ 51,000	\$ -	\$ -	\$ 51,000
46420	STATE AID PROGRAM	471,600	280,000	11,319	11,319	280,000
46810	FLOOD CONTROL	13,711	11,500	-	-	11,500
46920	GASOLINE & MOTOR FUEL TA	3,554,146	3,150,000	3,555,000	3,596,888	3,500,000
46930	GASOLINE INSPECTION FEES	189,481	189,500	189,500	189,481	189,500
TOTAL STATE REVENUES		\$ 4,228,938	\$ 3,682,000	\$ 3,755,819	\$ 3,797,688	\$ 4,032,000
FEDERAL GOVERNMENT						
47230	DISASTER RELIEF	\$ -	\$ -	\$ -	\$ -	\$ -
47590	OTHER FEDERAL THRU THE S	-	-	-	-	-
TOTAL FEDERAL REVENUES		\$ -				
OTHER SOURCES (NON-REVENUE)						
49700	INSURANCE RECOVERY	\$ 21,310	\$ -	\$ 3,000	\$ 2,996	\$ -
49800	TRANSFERS IN	-	-	-	-	-
TOTAL OTHER SOURCES (NON-REV)		\$ 21,310	\$ -	\$ 3,000	\$ 2,996	\$ -
REVENUE: ROAD AND BRIDGE		\$ 8,859,208	\$ 8,176,233	\$ 8,465,312	\$ 8,591,656	\$ 8,629,347

FUND 131
HIGHWAY
STATEMENT OF APPROPRIATIONS

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
61000	ADMINISTRATION					
101	COUNTY OFFICIAL/ADMIN.	\$ 115,179	\$ 115,179	\$ 120,489	\$ 120,489	\$ 124,549
103	ASSISTANT(S)	69,840	71,035	71,035	70,760	71,035
161	SECRETARY(S)	90,432	91,980	91,980	91,775	93,020
186	LONGEVITY	1,450	1,525	1,525	1,525	1,600
187	OVERTIME PAY	-	750	750	-	750
191	BOARD & COMMITTEE MEMB	24,900	25,200	25,200	24,600	25,200
201	SOCIAL SECURITY	18,262	18,950	19,279	18,528	19,600
204	STATE RETIREMENT	34,295	35,580	36,254	36,109	34,820
205	EMPLOYEE & DEPENDENT INS	39,259	49,490	49,490	47,045	57,575
209	DISABILTY INSURANCE	496	525	535	484	540
212	EMPLOYER MEDICARE	4,271	4,430	4,507	4,369	4,580
307	COMMUNICATION	5,941	5,950	5,950	5,933	5,950
320	DUES AND MEMBERSHIPS	6,820	10,000	10,000	7,721	10,000
328	JANITORIAL SERVICES	7,500	9,000	9,000	7,500	9,000
332	LEGAL NOT, RECORDING, CT O	1,749	2,500	2,500	1,520	2,500
337	MAINT. & REPAIR - OFFICE EQ	652	800	800	165	800
348	POSTAL CHARGES	774	800	800	793	800
349	PRINTING, STATIONERY & FO	1,371	2,500	2,500	1,781	2,500
355	TRAVEL	156	1,000	1,000	417	1,000
413	DRUGS & MEDICAL SUPPLIES	133	1,000	1,000	-	1,000
415	ELECTRICITY	22,103	23,400	23,400	22,671	23,400
434	NATRUAL GAS	9,812	10,000	20,000	11,621	10,000
435	OFFICE SUPPLIES	1,583	1,600	1,600	1,326	1,600
454	WATER AND SEWER	8,415	9,000	9,000	8,432	9,000
502	BUILDING AND CONTENTS INS	7,642	12,000	12,000	7,725	12,000
505	JUDGMENTS *	-	-	-	-	-
506	LIABILTY INSURANCE	125,158	80,000	80,000	69,432	80,000
510	TRUSTEE'S COMMISSION	91,974	95,000	98,000	92,294	95,000
599	OTHER CHARGES	9,980	10,000	10,000	10,000	10,000
719	OFFICE EQUIPMENT	3,179	3,200	3,200	1,964	3,200
TOTAL ADMINISTRATION		\$ 703,327	\$ 692,394	\$ 711,794	\$ 666,980	\$ 711,019
62000	HIGHWAY & BRIDGE MAINT.					
141	FOREMEN	\$ 267,184	\$ 263,455	\$ 263,455	\$ 257,935	\$ 273,245
143	EQUIPMENT OPERATORS	802,056	985,610	985,610	885,937	954,325
147	TRUCK DRIVERS	250,558	189,930	189,930	187,730	221,620
149	LABORERS	-	-	-	-	-
186	LONGEVITY	12,675	13,375	13,375	13,050	14,000
187	OVERTIME PAY	6,518	20,000	20,000	10,271	20,000
201	SOCIAL SECURITY	79,708	91,285	91,285	80,016	91,950
204	STATE RETIREMENT	169,285	186,840	186,840	171,940	177,530
205	EMPLOYEE AND DEPENDENT	310,390	417,975	417,975	361,599	489,190
209	DISABILITY INSURANCE	2,430	2,730	2,730	2,443	2,740
212	EMPLOYER MEDICARE	18,642	21,350	21,350	18,713	21,500
321	ENGINEERING SERVICES	5,842	20,000	20,000	7,440	20,000
399	OTHER CONTRACTED SERVIC	42,164	125,000	125,000	59,989	125,000
402	ASPHALT	2,807,062	3,200,000	3,200,000	2,940,153	3,200,000

FUND 131
HIGHWAY
STATEMENT OF APPROPRIATIONS

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
62000 HIGHWAY & BRIDGE MAINT. (cont.)						
409	CRUSHED STONE	\$ 64,000	\$ 50,000	\$ 40,000	\$ 3,620	\$ 50,000
426	GENERAL CONSTRUCTION MA	6,770	10,000	10,000	1,162	10,000
440	PIPE-METAL	47,212	50,000	50,000	31,719	50,000
443	ROAD SIGNS	23,308	50,000	50,000	36,318	50,000
444	SALT	-	60,000	60,000	33,834	60,000
451	UNIFORMS	18,168	22,000	22,000	12,095	22,000
TOTAL HIGHWAY & BRIDGE MAINTEN		\$ 4,933,972	\$ 5,779,550	\$ 5,769,550	\$ 5,115,965	\$ 5,853,100
63100 OPERATION & MAINT. OF EQUIP.						
141	FOREMEN	\$ 48,596	\$ 49,200	\$ 49,200	\$ 48,139	\$ 50,055
142	MECHANIC(S)	190,442	199,375	199,375	193,718	200,815
149	LABORERS	65,663	66,580	66,580	65,997	66,000
186	LONGEVITY	2,600	2,425	2,425	2,425	2,625
187	OVERTIME PAY	4,757	10,000	10,000	3,933	10,000
201	SOCIAL SECURITY	18,760	20,310	20,310	18,776	20,420
204	STATE RETIREMENT	39,600	41,570	41,570	39,873	39,430
205	EMPLOYEE & DEPENDENT INS	63,047	82,700	82,700	80,418	93,775
209	DISABILITY INSURANCE	571	615	615	578	615
212	EMPLOYER MEDICARE	4,387	4,755	4,755	4,391	4,775
336	MAINT. & REPAIR - EQUIP.	76,635	85,000	85,000	79,671	85,000
399	OTHER CONTRACTED SERVIC	24,692	30,000	30,000	17,272	30,000
412	DIESEL FUEL	202,023	250,000	250,000	210,252	250,000
418	EQUIPMENT AND MACHINERY	111,838	150,000	150,000	141,291	150,000
424	GARAGE SUPPLIES	5,011	10,000	10,000	4,083	10,000
425	GASOLINE	67,675	70,000	70,000	57,084	70,000
433	LUBRICANTS	9,967	15,000	15,000	10,875	15,000
450	TIRES AND TUBES	50,883	60,000	60,000	58,252	60,000
499	OTHER SUPPLIES AND MATER	14,634	18,000	18,000	14,276	18,000
TOTAL OPER. & MAINT. OF EQUIP.		\$ 1,001,782	\$ 1,165,530	\$ 1,165,530	\$ 1,051,304	\$ 1,176,510
65000 OTHER CHARGES						
103	ASSISTANT (S)	\$ 63,280	\$ 64,345	\$ 64,345	\$ 25,013	\$ 51,640
140	SALARY SUPPLEMENTS	10,000	10,000	10,000	10,000	10,000
141	FOREMEN	41,130	42,120	42,120	41,223	45,925
143	EQUIPMENT OPERATORS	89,679	96,370	96,370	96,007	94,645
161	SECRETARY (S)	40,350	41,220	41,220	41,215	41,220
186	LONGEVITY PAY	825	1,375	1,375	1,375	1,325
187	OVERTIME PAY	585	2,500	2,500	-	2,500
196	IN-SERVICE TRAINING	2,265	5,500	5,500	2,362	5,500
201	SOCIAL SECURITY	14,251	15,990	15,990	12,211	15,320
204	STATE RETIREMENT	31,199	32,720	32,720	27,262	29,590
205	EMPLOYEE & DEPENDENT INS	65,889	81,810	81,810	70,532	96,455
209	DISABILITY INSURANCE	437	485	485	362	460
212	EMPLOYER MEDICARE	3,333	3,740	3,740	2,856	3,585
307	COMMUNICATION	1,387	1,700	1,700	1,087	1,700
332	LEGAL NOTICES	362	500	500	309	500
336	MAINT. & REPAIR SERV. - EQU	4,196	20,000	20,000	7,353	20,000

FUND 131
HIGHWAY
STATEMENT OF APPROPRIATIONS

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
65000 OTHER CHARGES (cont.)					
349 PRINTING, STATIONERY & FOI	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
355 TRAVEL	2,907	4,000	4,000	2,634	4,000
399 OTHER CONTRACTED SERVIC	280	10,000	10,000	2,388	10,000
409 CRUSHED STONE	130	2,000	2,000	-	2,000
411 DATA PROCESSING SUPPLIES	619	900	900	268	900
412 DIESEL FUEL	14,269	20,000	20,000	15,240	20,000
418 EQUIPMENT & MACHINERY PA	2,751	20,000	20,000	3,740	20,000
425 GASOLINE	5,665	8,000	8,000	6,732	8,000
426 GENERAL CONSTRUCTION MA	1,862	8,000	8,000	1,543	8,000
433 LUBRICANTS	104	1,000	1,000	92	1,000
435 OFFICE SUPPLIES	-	1,800	1,800	770	1,800
440 PIPE - METAL	554	5,000	5,000	-	5,000
450 TIRES AND TUBES	-	5,000	5,000	4,513	5,000
499 OTHER SUPPLIES AND MATER	154	4,500	4,500	1,067	4,500
790 OTHER EQUIPMENT	275,318	60,000	60,000	1,424	60,000
TOTAL OTHER CHARGES	\$ 673,781	\$ 571,075	\$ 571,075	\$ 380,076	\$ 571,065
66000 EMPLOYEE BENEFITS					
205 EMPLOYEE AND DEPENDENT	\$ -	\$ 7,560	\$ 7,560	\$ -	\$ 8,190
210 UNEMPLOYMENT COMPENSA	-	5,000	5,000	-	5,000
299 OTHER FRINGE BENEFITS	108,986	144,000	144,000	125,962	144,000
513 WORKER'S COMPENSATION IN	-	55,320	55,320	55,320	55,320
TOTAL EMPLOYEE BENEFITS	\$ 108,986	\$ 211,880	\$ 211,880	\$ 181,282	\$ 212,510
68000 CAPITAL OUTLAY					
705 BRIDGE CONSTRUCTION	\$ 116,613	\$ 150,000	\$ 150,000	\$ 15,040	\$ 150,000
707 BUILDING IMPROVEMENTS	4,945	5,000	5,000	2,237	5,000
714 HIGHWAY EQUIPMENT	27,462	290,000	290,000	277,149	290,000
726 STATE AID PROJECTS	279,470	279,860	279,860	-	279,860
TOTAL CAPITAL OUTLAY	\$ 428,490	\$ 724,860	\$ 724,860	\$ 294,426	\$ 724,860
99100 TRANSFERS OUT					
590 TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS OUT	\$ -				
EXPENDITURES: ROAD AND BRIDGE	\$ 7,850,337	\$ 9,145,289	\$ 9,154,689	\$ 7,690,033	\$ 9,249,064

RUTHERFORD COUNTY TENNESSEE

2014-2015

General Purpose School Fund 141

The General Purpose School Fund is used to account for the general operations of the school department. Thirty-nine percent of the funding is projected to come from local effort through property taxes, sales taxes and other locally generate revenues. Sixty-one percent of funds necessary for operations are projected to come from the state and federal government and other outside sources.



GENERAL PURPOSE SCHOOL FUND - 141

ESTIMATED REVENUES, EXPENDITURES, and AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES	\$ 109,303,483	\$ 111,715,570	\$ 114,590,703	\$ 115,929,291	\$ 116,565,995
LICENSES AND PERMITS	11,596	11,500	11,500	12,293	11,500
CHARGES FOR CURRENT SERVICES	148,973	156,987	170,026	176,011	156,987
OTHER LOCAL REVENUES	308,344	179,059	276,294	400,205	149,559
STATE OF TENNESSEE REVENUES	165,679,064	176,116,902	175,815,652	177,152,924	176,462,399
FEDERAL GOVERNMENT	1,445,611	1,247,359	1,506,777	1,502,571	1,435,401
OTHER SOURCES (NON-REVENUE)	293,785	225,000	254,289	254,211	225,000
REVENUE: GENERAL PURPOSE SCHOOL	\$ 277,190,857	\$ 289,652,377	\$ 292,625,241	\$ 295,427,507	\$ 295,006,841
EXPENDITURES					
REGULAR EDUCATION PRG.	\$ 147,005,934	\$ 160,329,639	\$ 163,239,345	\$ 158,575,125	\$ 166,612,078
ALTERNATIVE INSTRUCTION	1,669,466	1,781,302	1,787,869	1,702,024	1,740,969
SPECIAL EDUCATION PRG.	23,116,247	25,745,982	24,260,113	23,765,401	24,994,648
VOCATIONAL EDUCATION	10,888,341	11,595,036	11,927,229	11,790,429	12,000,586
ADULT EDUCATION PRG.	353,061	502,991	523,118	432,904	524,005
ATTENDANCE	626,845	799,485	865,053	843,292	731,438
HEALTH SERVICES	3,545,956	3,746,159	3,932,556	3,834,932	3,946,651
OTHER STUDENT SUPPORT	7,848,662	7,993,013	8,032,952	7,792,361	8,144,790
REGULAR INSTRUCTION PRG	8,415,424	9,598,263	9,719,384	9,304,617	9,854,917
ALTERNATIVE INSTRUCTION PRG	717,594	762,658	783,251	737,934	773,430
SPECIAL EDUCATION PRG	1,022,695	1,142,241	1,076,054	958,105	1,250,149
VOCATIONAL EDUCATION	190,919	197,593	239,592	204,467	215,688
ADULT PROGRAM	179,842	126,939	141,812	101,995	117,223
BOARD OF EDUCATION	4,786,308	6,299,351	6,369,997	6,073,686	6,440,293
DIRECTOR OF SCHOOLS	422,468	729,688	724,718	678,872	734,844
OFFICE OF PRINCIPAL	15,310,914	16,894,410	16,905,124	16,239,789	17,021,201
FISCAL SERVICES	850,766	903,004	911,659	881,832	892,662
HUMAN RESOURCES/PERSONNEL	428,513	560,867	562,310	544,467	571,064
OPERATION OF PLANT	20,390,193	21,969,704	22,584,004	22,251,754	22,396,549
MAINTENANCE OF PLANT	6,358,615	6,437,918	6,506,527	6,472,388	6,578,307
TRANSPORTATION	14,008,152	15,464,216	15,451,571	15,292,778	15,961,186
CENTRAL AND OTHER	2,472,217	3,346,855	2,515,464	2,133,016	2,155,505
COMMUNITY SERVICES	35,152	40,000	40,000	27,993	35,000
EARLY CHILDHOOD EDUCATION	2,200,587	2,412,843	2,411,092	2,273,457	2,395,130
REGULAR CAPITAL OUTLAY	34,743	75,000	75,000	74,412	50,000
EDUCATION PRINCIPAL	-	484,692	484,692	484,691	505,954
EDUCATION INTEREST	-	65,466	65,466	65,465	44,204
EDUCATION OTHER DEBT SERVICE	1,124,255	250	250	-	250
OPERATING TRANSFERS	85,000	-	623,800	623,800	-
EXPEND.: GENERAL PURPOSE SCHOOLS	\$ 274,088,867	\$ 300,005,565	\$ 302,760,002	\$ 294,161,986	\$ 306,688,721

Revenues over (under) Expenditures/Enc. \$ 1,265,521

Estimated Revenues over (under) Appropriations \$ (11,681,880)

GENERAL PURPOSE SCHOOL FUND - 141

Change in FUND BALANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
Audited Actual	Original	Amended	Unaudited Actual	Estimated

REVENUE	\$ 277,190,857	\$ 289,652,377	\$ 292,625,241	\$ 295,427,507	\$ 295,006,841
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EXPENDITURES/APPROPRIATION	\$ 274,088,867	\$ 300,005,565	\$ 302,760,002	\$ 294,161,986	\$ 306,688,721
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Revenues over (under) Expenditures \$ **1,265,521**
 Estimated Revenues over (under) Appropriations \$ **(11,681,880)**

Un/Assigned Fund Balance July 1	\$ 25,606,273	\$ 26,871,794
Change to Un/Assigned Fund	1,265,521	(11,681,880)
Unassigned Fund Balance June 30	<u>\$ 26,871,794</u>	<u>\$ 15,189,914</u>

**GENERAL PURPOSE SCHOOLS
FUND 141
STATEMENT OF ESTIMATED REVENUES**

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015	
	Audited Actual	Original	Amended	Unaudited Actual	Estimated	
REVENUES						
LOCAL TAXES						
40110	CURRENT PROPERTY TAX	\$ 57,164,421	\$ 59,984,604	\$ 61,113,826	\$ 61,429,471	\$ 61,668,896
40120	TRUSTEE'S COLLECT. - PRIOR Y	1,117,299	894,000	690,846	693,673	795,000
40130	CLERK & MASTER COLLECTION	1,084,080	754,970	761,149	848,049	637,700
40140	INTEREST AND PENALTY	286,394	198,680	202,564	212,480	199,000
40150	PICK-UP TAXES	58,908	59,600	93,641	93,902	119,500
40161	PAY IN LIEU OF TAXES - TVA	6,044	6,016	6,067	6,045	6,039
40162	PMNTS IN LIEU OF TAXES - LOC	890,519	840,000	935,000	942,860	924,000
40210	LOCAL OPTION SALES TAX	43,562,652	44,100,000	45,250,000	45,970,499	46,800,000
40240	WHEEL TAX	3,429,990	3,393,700	3,516,360	3,537,931	3,410,860
40270	BUSINESS TAX	1,684,141	1,470,000	1,516,250	1,662,876	1,500,000
40275	MIXED DRINK TAX	-	-	485,000	508,546	485,000
40350	INTERSTATE TELECOMMUNICA	19,034	14,000	20,000	22,960	20,000
TOTAL LOCAL TAXES		\$ 109,303,483	\$ 111,715,570	\$ 114,590,703	\$ 115,929,291	\$ 116,565,995
LICENSES AND PERMITS						
41110	MARRIAGE LICENSES	\$ 11,596	\$ 11,500	\$ 11,500	\$ 12,293	\$ 11,500
TOTAL LICENSES AND PERMITS		\$ 11,596	\$ 11,500	\$ 11,500	\$ 12,293	\$ 11,500
CHARGES FOR CURRENT SERVICES						
43513	TUITION - SUMMER SCHOOL	\$ 70,500	\$ 70,000	\$ 70,000	\$ 80,596	\$ 70,000
43517	TUITION - OTHER	49,606	40,000	40,000	57,731	40,000
43541	CONTRACT ADM SRVS/OTHER I	8,022	10,000	10,000	4,300	10,000
43990	OTHER CHARGES FOR SERVICE	20,845	36,987	50,026	33,384	36,987
TOTAL CHARGES FOR CURRENT SERVS		\$ 148,973	\$ 156,987	\$ 170,026	\$ 176,011	\$ 156,987
OTHER LOCAL REVENUES						
44110	INVESTMENT INCOME	\$ 81,751	\$ 100,000	\$ 55,000	\$ 57,694	\$ 65,000
44120	LEASE/RENTALS	36,352	-	5,500	5,500	5,500
44130	SALE OF MATERIALS AND SUPP	20,431	15,000	15,000	85,161	15,000
44170	MISCELLANEOUS REFUNDS	41,763	2,559	2,559	35,683	2,559
44530	SALE OF EQUIPMENT	2,615	4,000	4,000	9,701	4,000
44540	SALE OF PROPERTY	-	2,500	2,500	1,500	2,500
44570	CONTRIBUTIONS & GIFTS	93,294	25,000	161,735	172,380	25,000
44990	OTHER LOCAL REVENUES	32,139	30,000	30,000	32,585	30,000
TOTAL OTHER LOCAL REVENUES		\$ 308,344	\$ 179,059	\$ 276,294	\$ 400,205	\$ 149,559

**GENERAL PURPOSE SCHOOLS
FUND 141
STATEMENT OF ESTIMATED REVENUES**

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
STATE OF TENNESSEE REVENUES					
46511 BASIC EDUCATION PROGRAM	\$ 160,024,013	\$ 168,432,000	\$ 168,432,000	\$ 169,787,000	\$ 171,348,446
46515 EARLY CHILDHOOD EDUCATIO	995,177	950,000	995,177	995,177	995,177
46530 ENERGY EFFICIENT SCHOOL IN	-	-	147,060	146,787	23,383
46550 DRIVER EDUCATION	195,059	180,000	180,000	222,450	210,000
46590 OTHER STATE EDUCATION FUN	580,479	2,604,190	2,785,843	2,819,336	589,858
46610 CAREER LADDER PROGRAM	910,072	973,026	832,995	801,893	882,631
46612 CAREER LADDER - EXTEND. CO	142,500	150,030	106,900	112,495	106,900
46850 MIXED DRINK TAX	505,309	357,000	-	-	-
46851 STATE REVENUE SHARING - T.V	2,312,637	2,320,000	2,320,000	2,246,782	2,290,000
46980 OTHER STATE GRANTS	13,398	150,656	15,677	21,004	16,004
46990 OTHER STATE REVENUES	420	-	-	-	-
TOTAL STATE OF TENNESSEE REVENUE	\$ 165,679,064	\$ 176,116,902	\$ 175,815,652	\$ 177,152,924	\$ 176,462,399
FEDERAL GOVERNMENT					
47143 EDUC OF HANDICAPPED ACT - I	\$ 691,326	\$ 450,000	\$ 675,376	\$ 675,376	\$ 600,000
47590 OTHER FEDERAL THROUGH STA	221,699	268,359	302,401	289,968	302,401
47640 ROTC REIMBURSEMENT	532,586	529,000	529,000	537,227	533,000
TOTAL FEDERAL GOVERNMENT REVEN	\$ 1,445,611	\$ 1,247,359	\$ 1,506,777	\$ 1,502,571	\$ 1,435,401
OTHER SOURCES (NON-REVENUE)					
49700 INSURANCE RECOVERY	\$ 100,311	\$ -	\$ 29,289	\$ 30,553	\$ -
49800 TRANSFERS IN	193,474	225,000	225,000	223,658	225,000
TOTAL OTHER SOURCES (NON-REV)	\$ 293,785	\$ 225,000	\$ 254,289	\$ 254,211	\$ 225,000
REVENUES: GENERAL PURPOSE SCHO	\$ 277,190,857	\$ 289,652,377	\$ 292,625,241	\$ 295,427,507	\$ 295,006,841

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
71100 REG EDUCATION PRG -					
116 TEACHERS	\$ 97,323,317	\$ 103,949,570	\$ 104,783,501	\$ 102,742,231	\$ 108,040,558
117 CAREER LADDER PROGRAM	454,930	470,000	425,000	416,489	425,000
127 CAREER LADDER EXT. CONTRA	109,468	144,000	123,382	46,053	60,000
163 EDUCATIONAL ASSISTANTS	3,654,073	4,022,233	3,899,033	3,832,742	4,023,975
189 OTHER SALARIES & WAGES	1,084,225	1,345,382	1,345,382	1,137,375	1,176,085
201 SOCIAL SECURITY	6,190,600	6,650,784	6,689,185	6,507,431	6,880,631
204 STATE RETIREMENT	9,211,003	9,853,542	9,906,063	9,710,567	10,373,420
206 LIFE INSURANCE	112,880	112,226	113,725	106,572	100,823
207 MEDICAL INSURANCE	17,918,297	21,231,010	21,389,621	21,115,067	22,228,660
210 UNEMPLOYMENT COMPENSATI	103,479	180,000	180,000	70,653	100,000
212 EMPLOYER MEDICARE	1,448,449	1,561,012	1,570,047	1,523,758	1,614,949
299 OTHER FRINGE BENEFITS	189,845	252,923	255,370	199,962	261,214
336 MAINT. & REPAIR SERV. - EQUIP	-	4,500	4,500	-	4,500
369 CONTRACTS FOR SUBSTITUTE T	618,588	722,762	642,762	503,377	722,762
370 CONTRACTS FOR SUBSTITUTE T	1,145,647	1,103,983	1,183,983	1,142,614	1,103,983
399 OTHER CONTRACTED SERVICES	64,920	62,035	62,035	65,913	62,035
429 INSTRUCTIONAL SUPP & MAT	2,214,081	2,532,074	2,540,274	2,206,571	2,583,697
449 TEXTBOOKS	3,972,144	3,522,617	4,728,117	4,144,608	5,548,200
499 OTHER SUPPLIES AND MATERIA	196,530	264,100	264,100	152,141	114,700
535 FEE WAIVERS	64,080	60,000	74,489	72,461	60,000
599 OTHER CHARGES	256,037	322,000	338,411	192,570	222,000
722 REGULAR INSTRUCTION EQUIP	673,342	1,962,886	2,720,365	2,685,970	904,886
TOTAL REGULAR EDUCATION PRG.	\$ 147,005,934	\$ 160,329,639	\$ 163,239,345	\$ 158,575,125	\$ 166,612,078
71150 ALTERNATIVE INSTRUCTION					
116 TEACHERS	\$ 1,122,183	\$ 1,161,819	\$ 1,161,819	\$ 1,133,183	\$ 1,156,102
117 CAREER LADDER PROGRAM	6,000	8,000	5,000	4,000	5,000
163 EDUCATIONAL ASSISTANTS	91,068	87,073	107,073	97,291	88,348
201 SOCIAL SECURITY	73,558	76,054	77,108	74,438	75,599
204 STATE RETIREMENT	111,739	114,931	117,198	113,570	115,539
206 LIFE INSURANCE	1,428	1,453	1,453	1,312	1,249
207 MEDICAL INSURANCE	203,147	254,155	239,155	219,524	221,430
210 UNEMPLOYMENT COMPENSATI	-	4,000	4,000	-	4,000
212 EMPLOYER MEDICARE	17,203	17,850	18,096	17,409	17,745
299 OTHER FRINGE BENEFITS	2,280	2,872	2,872	2,303	2,862
369 CONTRACTS FOR SUBSTITUTE T	4,819	10,279	10,279	2,836	10,279
370 CONTRACTS FOR SUBSTITUTE T	3,923	10,416	10,416	9,054	10,416
399 OTHER CONTRACTED SERVICES	4,293	5,600	5,600	4,208	5,600
429 INSTRUCTIONAL SUPP & MAT	25,628	24,800	25,800	21,812	24,800
790 OTHER EQUIPMENT	2,198	2,000	2,000	1,086	2,000
TOTAL ALTERNATIVE INSTRUCTION	\$ 1,669,466	\$ 1,781,302	\$ 1,787,869	\$ 1,702,024	\$ 1,740,969

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
71200 SPECIAL EDUCATION PROGRAM					
116 TEACHERS	\$ 10,765,836	\$ 11,585,295	\$ 10,635,103	\$ 10,551,428	\$ 10,946,476
117 CAREER LADDER PROGRAM	77,634	85,000	65,000	60,335	65,000
163 EDUCATIONAL ASSISTANTS	3,257,978	3,596,872	3,574,872	3,548,838	3,845,353
171 SPEECH PATHOLOGIST	1,313,456	1,417,648	1,357,648	1,332,867	1,417,238
189 OTHER SALARIES & WAGES	174,987	196,626	199,626	163,551	196,829
201 SOCIAL SECURITY	937,525	1,021,365	957,911	932,871	996,497
204 STATE RETIREMENT	1,503,828	1,645,264	1,549,508	1,523,161	1,603,891
206 LIFE INSURANCE	22,079	22,143	20,579	20,435	19,518
207 MEDICAL INSURANCE	3,378,058	4,187,839	3,944,228	3,744,464	3,963,550
210 UNEMPLOYMENT COMPENSATION	18,311	44,000	48,000	46,935	17,000
212 EMPLOYER MEDICARE	218,276	239,725	224,830	218,999	233,889
299 OTHER FRINGE BENEFITS	29,916	38,770	36,323	29,983	37,872
336 MAINT. & REPAIR SERV. - EQUIPMENT	-	20,000	20,000	1,561	20,000
369 CONTRACTS FOR SUBSTITUTE TEACHERS	60,893	63,323	63,323	39,404	63,323
370 CONTRACTS FOR SUBSTITUTE TEACHERS	229,309	241,805	241,805	239,232	241,805
399 OTHER CONTRACTED SERVICES	969,331	975,000	975,000	1,088,015	975,000
429 INSTRUCTIONAL SUPP & MATERIALS	69,379	133,750	126,300	98,320	127,350
449 TEXTBOOKS	31,985	77,000	71,500	33,083	71,500
499 OTHER SUPPLIES AND MATERIALS	15,713	51,542	51,542	40,697	51,542
599 OTHER CHARGES	3,765	15,015	15,015	1,595	15,015
725 SPECIAL EDUCATION EQUIPMENT	37,987	88,000	82,000	49,627	86,000
TOTAL SPECIAL EDUCATION PRG.	\$ 23,116,247	\$ 25,745,982	\$ 24,260,113	\$ 23,765,401	\$ 24,994,648
71300 VOCATIONAL ED. PROGRAM					
116 TEACHERS	\$ 7,069,822	\$ 7,722,012	\$ 7,909,287	\$ 7,846,805	\$ 7,917,994
117 CAREER LADDER PROGRAM	24,145	30,000	24,000	22,380	24,000
127 CAREER LADDER EXT. CONTRACTS	-	600	-	-	-
162 CLERICAL PERSONNEL	158,601	189,291	190,672	179,990	194,905
201 SOCIAL SECURITY	436,180	480,582	491,870	481,942	492,370
204 STATE RETIREMENT	644,827	712,454	728,664	717,974	741,287
206 LIFE INSURANCE	7,434	8,141	8,141	7,500	7,283
207 MEDICAL INSURANCE	1,176,393	1,466,412	1,536,412	1,514,443	1,626,146
210 UNEMPLOYMENT COMPENSATION	7,723	3,000	13,000	11,282	10,000
212 EMPLOYER MEDICARE	102,318	112,794	115,433	113,279	115,562
299 OTHER FRINGE BENEFITS	13,291	18,119	18,119	14,793	18,582
336 MAINT. & REPAIR SERV. - EQUIPMENT	36,387	57,600	45,600	43,063	57,600
369 CONTRACTS FOR SUBSTITUTE TEACHERS	39,528	54,439	38,537	32,199	54,439
370 CONTRACTS FOR SUBSTITUTE TEACHERS	120,134	122,986	138,888	138,888	122,986
399 OTHER CONTRACTED SERVICES	66,144	60,000	80,215	80,404	60,000
429 INSTRUCTIONAL SUPP & MATERIALS	211,625	297,906	259,165	258,836	278,800
448 T&I CONSTRUCTION MATERIALS	6,869	12,000	3,108	3,108	12,000
449 TEXTBOOKS	547,602	80,000	101,979	101,979	107,702

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
71300 VOCATIONAL ED. PROGRAM (cont.)					
499 OTHER SUPPLIES AND MATERIALS	\$ 75,982	\$ 60,500	\$ 61,157	\$ 61,157	\$ 52,730
730 VOCATIONAL INSTR. EQUIPMENT	143,335	106,200	162,982	160,408	106,200
TOTAL VOCATIONAL EDUCATION	\$ 10,888,341	\$ 11,595,036	\$ 11,927,229	\$ 11,790,429	\$ 12,000,586
71600 ADULT EDUCATION PROGRAM					
116 TEACHERS	\$ 262,662	\$ 381,831	\$ 381,831	\$ 335,072	\$ 382,729
189 OTHER SALARIES & WAGES	27,934	21,495	21,500	17,903	22,636
201 SOCIAL SECURITY	17,980	19,646	19,646	16,775	19,770
204 STATE RETIREMENT	13,115	27,907	27,907	20,279	28,599
206 LIFE INSURANCE	120	146	156	151	142
207 MEDICAL INSURANCE	10,459	8,531	28,531	25,271	27,660
210 UNEMPLOYMENT COMPENSATION	1,042	3,000	3,000	-	2,000
212 EMPLOYER MEDICARE	4,205	4,606	4,606	3,923	4,635
299 OTHER FRINGE BENEFITS	250	534	534	411	539
399 OTHER CONTRACTED SVCS	1,755	5,000	5,750	5,243	5,000
429 INSTRUCTIONAL SUPP & MAT	9,572	15,000	15,000	4,279	15,000
499 OTHER SUPPLIES AND MATERIALS	3,768	-	3,612	3,598	-
599 OTHER CHARGES	-	10,000	5,750	-	10,000
790 OTHER EQUIPMENT	200	5,295	5,295	-	5,295
TOTAL ADULT EDUCATION PRG.	\$ 353,061	\$ 502,991	\$ 523,118	\$ 432,904	\$ 524,005
72110 ATTENDANCE					
105 SUPERVISOR/DIRECTOR	\$ 76,438	\$ 77,584	\$ 84,884	\$ 84,804	\$ 77,753
117 CAREER LADDER PROGRAM	4,100	6,000	4,500	4,200	4,500
130 SOCIAL WORKERS	238,960	243,241	243,241	242,539	243,703
162 CLERICAL PERSONNEL	72,977	74,357	74,357	74,357	80,187
189 OTHER SALARY & WAGES	-	56,908	56,908	56,907	56,907
201 SOCIAL SECURITY	20,409	27,724	28,084	24,698	28,021
204 STATE RETIREMENT	33,083	45,680	46,204	41,506	45,877
206 LIFE INSURANCE	290	339	339	314	334
207 MEDICAL INSURANCE	56,461	68,530	73,530	65,300	67,830
212 EMPLOYER MEDICARE	5,516	6,507	6,591	6,530	6,578
299 OTHER FRINGE BENEFITS	617	1,040	1,040	748	1,054
355 TRAVEL	4,684	6,199	6,199	4,470	6,199
399 OTHER CONTRACTED SERVICES	102,750	166,801	215,601	221,504	91,420
499 OTHER SUPPLIES AND MATERIALS	6,018	9,500	9,500	8,473	11,000
524 IN SERVICE/STAFF DEVELOPMENT	981	-	5,000	4,325	-
599 OTHER CHARGES	2,148	6,000	6,000	-	6,000
704 ATTENDANCE & HEALTH EQUIPMENT	1,414	3,075	3,075	2,617	4,075
TOTAL ATTENDANCE	\$ 626,845	\$ 799,485	\$ 865,053	\$ 843,292	\$ 731,438

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
72120 HEALTH SERVICES					
131 MEDICAL PERSONNEL	\$ 2,127,575	\$ 2,224,475	\$ 2,289,475	\$ 2,265,694	\$ 2,355,918
189 OTHER SALARIES & WAGES	369,198	387,330	417,330	414,655	428,799
201 SOCIAL SECURITY	150,913	158,085	163,975	160,365	168,545
204 STATE RETIREMENT	305,617	331,438	343,494	319,791	333,331
206 LIFE INSURANCE	2,520	2,469	2,469	2,419	2,330
207 MEDICAL INSURANCE	386,958	448,387	453,387	441,918	463,232
210 UNEMPLOYMENT COMPENSATION	7,150	-	-	-	-
212 EMPLOYER MEDICARE	35,341	37,102	38,480	37,853	39,558
299 OTHER FRINGE BENEFITS	4,474	5,899	5,899	4,711	6,297
355 TRAVEL	17,213	22,704	23,104	15,245	26,338
369 CONTRACT FOR SUB TEACHERS	168	-	-	-	-
370 CONTRACT FOR SUBTEACHER-1	154	-	314	313	-
399 OTHER CONTRACTED SERVICES	2,531	16,112	16,452	2,270	10,330
413 DRUGS AND MEDICAL SUPPLIES	8,530	9,700	9,700	8,220	9,050
499 OTHER SUPPLIES AND MATERIALS	41,893	61,581	44,861	43,209	60,651
524 IN SERVICE/STAFF DEVELOPMENT	3,391	5,500	5,575	5,006	8,500
599 OTHER CHARGES	-	3,800	3,800	-	3,800
735 HEALTH EQUIPMENT	82,331	31,577	114,241	113,262	29,972
TOTAL HEALTH SERVICES	\$ 3,545,956	\$ 3,746,159	\$ 3,932,556	\$ 3,834,932	\$ 3,946,651
72130 OTHER STUDENT SUPPORT					
117 CAREER LADDER PROGRAM	\$ 30,538	\$ 35,000	\$ 27,000	\$ 25,500	\$ 27,000
123 GUIDANCE PERSONNEL	4,215,460	4,610,053	4,595,053	4,434,544	4,552,183
127 CAREER LADDER EXT. CONTRACTS	2,000	2,000	2,000	2,000	2,000
162 CLERICAL PERSONNEL	196,570	221,371	228,370	226,266	225,869
164 ATTENDANTS	330,648	-	-	-	-
189 OTHER SALARIES & WAGES	512,056	507,513	522,513	530,523	548,900
201 SOCIAL SECURITY	316,653	325,301	325,239	311,678	324,079
204 STATE RETIREMENT	480,807	487,122	487,287	464,682	491,807
206 LIFE INSURANCE	5,693	4,881	4,881	4,652	4,514
207 MEDICAL INSURANCE	903,268	872,303	892,303	869,719	928,017
210 UNEMPLOYMENT COMPENSATION	14,724	6,000	6,000	1,484	12,000
212 EMPLOYER MEDICARE	74,248	76,349	76,335	73,612	76,064
299 OTHER FRINGE BENEFITS	9,508	12,279	12,279	9,266	12,252
309 CONTRACTS W/GOVERNMENT AGENCIES	261,745	256,500	282,500	286,357	256,500
322 EVALUATION AND TESTING	363,323	402,347	329,847	333,124	451,371
355 TRAVEL	13,039	9,800	12,383	11,534	9,100
369 CONTRACTS FOR SUBSTITUTE TEACHERS	4,909	12,369	12,369	6,641	12,369
370 CONTRACTS FOR SUBSTITUTE TEACHERS	15,535	15,465	15,465	14,387	15,465
399 OTHER CONTRACTED SERVICES	77,593	97,540	154,444	153,905	155,440
499 OTHER SUPPLIES AND MATERIALS	11,647	25,900	8,043	7,836	25,900

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72130 OTHER STUDENT SUPPORT (cont.)						
524	IN SERVICE/STAFF DEVELOPM	\$ 2,975	\$ 10,920	\$ 12,125	\$ 7,683	\$ 11,960
790	OTHER EQUIPMENT	5,724	2,000	26,516	16,967	2,000
TOTAL OTHER STUDENT SUPPORT		\$ 7,848,662	\$ 7,993,013	\$ 8,032,952	\$ 7,792,361	\$ 8,144,790
72210 REG. INSTRUCTION PROGRAM						
105	SUPERVISOR/DIRECTOR	\$ 608,485	\$ 627,684	\$ 714,374	\$ 714,371	\$ 706,752
117	CAREER LADDER PROGRAM	64,473	72,000	55,000	52,183	55,000
127	CAREER LADDER EXT. CONTRA	6,000	16,000	16,000	2,000	8,000
129	LIBRARIANS	2,633,561	2,838,600	2,762,335	2,744,584	2,808,656
132	MATERIALS SUPERVISOR	42,041	44,375	44,375	42,672	42,792
138	INSTR. COMPUTER PERSONNEL	1,416,928	1,660,541	1,722,541	1,600,192	1,630,323
161	SECRETARY(S)	72,578	73,951	73,951	73,950	75,884
162	CLERICAL PERSONNEL	73,914	75,312	75,312	75,311	75,689
163	EDUCATIONAL ASSISTANTS	541,380	600,298	588,003	548,175	604,251
189	OTHER SALARIES & WAGES	607,595	718,678	718,678	704,781	827,765
196	IN-SERVICE TRAINING	364,738	15,500	15,500	500	13,900
201	SOCIAL SECURITY	560,148	408,104	410,669	391,847	414,493
204	STATE RETIREMENT	6,195	625,181	628,516	600,831	635,079
206	LIFE INSURANCE	953,279	6,437	6,485	5,967	5,842
207	MEDICAL INSURANCE	-	1,161,967	1,183,093	1,157,601	1,265,019
210	UNEMPLOYMENT COMPENSATI	85,638	1,000	1,000	-	1,000
212	EMPLOYER MEDICARE	11,120	95,780	96,383	92,604	97,283
299	OTHER FRINGE BENEFITS	-	15,270	15,437	11,912	15,557
336	MAINT. & REPAIR SERV. - EQUIP	600	1,500	1,500	1,035	1,500
355	TRAVEL	38,778	47,300	55,600	46,447	47,600
369	CONTRACTS FOR SUBSTITUTE T	10,038	9,233	10,111	10,111	9,233
370	CONTRACTS FOR SUBSTITUTE T	27,133	27,963	27,085	25,325	27,963
399	OTHER CONTRACTED SERVICES	72,031	100,606	94,456	71,696	112,707
432	LIBRARY BOOKS	119,370	139,745	143,395	143,395	143,623
499	OTHER SUPPLIES AND MATERIA	40,539	74,238	72,988	56,326	76,988
524	IN SERVICE/STAFF DEVELOPME	47,180	120,000	149,579	93,847	125,500
599	OTHER CHARGES	-	-	1,000	1,000	-
790	OTHER EQUIPMENT	11,682	21,000	36,018	35,954	26,518
TOTAL REGULAR INSTRUCTION PRG		\$ 8,415,424	\$ 9,598,263	\$ 9,719,384	\$ 9,304,617	\$ 9,854,917
72215 ALTERNATIVE INSTRUCTION PROGRAM						
105	SUPERVISOR/DIRECTOR	\$ 165,094	\$ 167,534	\$ 167,534	\$ 167,534	\$ 167,860
117	CAREER LADDER PROGRAM	7,000	8,000	8,000	7,000	8,000
123	GUIDANCE PERSONNEL	106,293	116,044	116,044	103,219	105,792
127	CAREER LADDER EXTENDED CO	-	1,000	1,000	-	-
129	LIBRARIANS	53,246	54,290	54,290	54,290	54,410
162	CLERICAL PERSONNEL	51,297	55,260	55,270	51,848	55,584

**FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS**

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72215 ALTERNATIVE INSTRUCTION PROGRAM (cont.)						
189	OTHER SALARIES & WAGES	\$ 154,100	\$ 155,344	\$ 156,759	\$ 156,655	\$ 159,557
201	SOCIAL SECURITY	32,342	33,741	33,830	32,425	33,360
204	STATE RETIREMENT	51,618	53,519	53,700	49,697	53,009
206	LIFE INSURANCE	538	533	533	483	459
207	MEDICAL INSURANCE	76,161	85,315	97,315	95,033	103,422
212	EMPLOYER MEDICARE	7,564	7,919	7,939	7,584	7,829
299	OTHER FRINGE BENEFITS	973	1,261	1,261	957	1,250
369	CONTRACTS FOR SUBSTITUTE T	620	1,046	1,046	666	1,046
370	CONTRACTS FOR SUBSTITUTE T	408	1,202	1,202	499	1,202
399	OTHER CONTRACTED SERVICES	-	-	75	75	-
432	LIBRARY BOOKS	1,927	2,000	2,000	835	2,000
499	OTHER SUPPLIES AND MATERI	7,909	12,400	19,203	6,147	12,400
524	IN SERVICE/STAFF DEVELOPME	200	2,000	2,000	409	2,000
599	OTHER CHARGES	-	250	250	-	250
790	OTHER EQUIPMENT	305	4,000	4,000	2,580	4,000
TOTAL REGULAR INSTRUCTION PRG		\$ 717,594	\$ 762,658	\$ 783,251	\$ 737,934	\$ 773,430
72220 SPECIAL EDUCATION PROGRAM						
105	SUPERVISOR/DIRECTOR	\$ 161,152	\$ 163,565	\$ 91,140	\$ 91,140	\$ 91,320
117	CAREER LADDER PROGRAM	17,503	21,000	19,000	16,900	19,000
124	PSYCHOLOGICAL PERSONNEL	434,716	445,889	445,889	437,973	534,545
127	CAREER LADDER EXT. CONTRA	4,000	4,000	4,000	4,000	2,000
162	CLERICAL PERSONNEL	34,389	35,040	35,040	35,040	68,900
189	OTHER SALARIES & WAGES	-	-	46,759	27,761	95,811
196	IN-SERVICE TRAINING	800	6,000	8,000	500	6,000
201	SOCIAL SECURITY	39,408	40,914	39,432	37,078	49,503
204	STATE RETIREMENT	59,249	61,320	59,040	55,921	75,929
206	LIFE INSURANCE	495	582	534	424	404
207	MEDICAL INSURANCE	84,992	122,320	108,194	82,257	84,843
212	EMPLOYER MEDICARE	9,217	9,602	9,252	8,671	11,618
299	OTHER FRINGE BENEFITS	1,196	1,483	1,316	1,115	1,818
355	TRAVEL	72,053	97,926	75,584	62,365	89,626
399	OTHER CONTRACTED SERVICES	13,159	21,000	21,000	10,483	21,000
499	OTHER SUPPLIES AND MATERIA	44,774	48,162	58,454	59,034	45,412
524	IN SERVICE/STAFF DEVELOPME	38,568	24,400	19,900	19,011	18,900
599	OTHER CHARGES	2,180	11,500	11,500	2,780	11,500
790	OTHER EQUIPMENT	4,843	27,538	22,020	5,652	22,020
TOTAL SPECIAL EDUCATION PRG.		\$ 1,022,695	\$ 1,142,241	\$ 1,076,054	\$ 958,105	\$ 1,250,149

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
72230 VOCATIONAL EDUCATION					
105 SUPERVISOR/DIRECTOR	\$ 89,796	\$ 91,140	\$ 91,140	\$ 91,140	\$ 45,660
162 CLERICAL PERSONNEL	31,404	33,484	16,000	15,940	33,672
189 OTHER SALARIES & WAGES	-	-	60,760	33,678	71,067
201 SOCIAL SECURITY	7,404	7,540	10,223	8,688	9,099
204 STATE RETIREMENT	11,959	12,342	15,543	13,107	14,583
206 LIFE INSURANCE	97	98	98	82	126
207 MEDICAL INSURANCE	9,865	11,933	4,144	4,144	-
212 EMPLOYER MEDICARE	1,731	1,769	2,397	2,032	2,136
299 OTHER FRINGE BENEFITS	224	287	287	235	345
355 TRAVEL	24,614	21,000	18,317	14,739	21,000
399 OTHER CONTRACTED SERVICES	10,000	10,000	10,000	10,000	10,000
499 OTHER SUPPLIES AND MATERIALS	115	4,000	3,399	3,399	4,000
524 IN SERVICE/STAFF DEVELOPMENT	3,710	4,000	7,284	7,283	4,000
TOTAL VOCATIONAL EDUCATION	\$ 190,919	\$ 197,593	\$ 239,592	\$ 204,467	\$ 215,688
72260 ADULT PROGRAM					
105 SUPERVISOR/DIRECTOR	\$ 89,796	\$ 9,114	\$ 9,114	\$ 9,114	\$ 9,133
162 CLERICAL PERSONNEL	48,851	64,890	81,890	62,769	65,946
201 SOCIAL SECURITY	2,990	3,920	4,974	3,852	3,986
204 STATE RETIREMENT	14,173	5,471	7,628	7,092	5,246
206 LIFE INSURANCE	125	98	98	71	68
207 MEDICAL INSURANCE	17,097	25,356	13,356	10,297	14,735
212 EMPLOYER MEDICARE	699	920	1,167	901	936
299 OTHER FRINGE BENEFITS	256	170	170	105	173
355 TRAVEL	541	1,500	1,500	726	1,500
399 OTHER CONTRACTED SERVICE	2,600	5,000	5,000	21	5,000
499 OTHER SUPPLIES AND MATERIALS	1,017	2,500	2,500	416	2,500
524 IN SERVICE/STAFF DEVELOPMENT	1,521	1,500	7,915	6,630	1,500
599 OTHER CHARGES	177	5,000	5,000	-	5,000
790 OTHER EQUIPMENT	-	1,500	1,500	-	1,500
TOTAL ADULT PROGRAM	\$ 179,842	\$ 126,939	\$ 141,812	\$ 101,995	\$ 117,223
72310 BOARD OF EDUCATION					
118 SECRETARY TO BOARD	\$ 119,718	\$ 123,494	\$ 123,494	\$ 123,494	\$ 123,803
189 OTHER SALARIES & WAGES	15,776	15,896	15,896	15,069	15,896
191 BOARD & COM. MEMBERS FEES	83,375	90,000	90,000	70,897	90,000
201 SOCIAL SECURITY	13,435	14,013	14,013	12,777	14,032
204 STATE RETIREMENT	15,144	15,671	15,671	15,953	14,819
206 LIFE INSURANCE	79	49	74	70	105
207 MEDICAL INSURANCE	1,743,359	2,485,133	2,485,133	2,168,181	2,711,423
212 EMPLOYER MEDICARE	3,142	3,284	3,284	2,988	3,289
299 OTHER FRINGE BENEFITS	221	565,745	565,745	634,194	426,110
305 AUDIT SERVICES	46,044	48,000	46,044	46,044	49,250

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
72310 BOARD OF EDUCATION (cont.)					
320 DUES AND MEMBERSHIPS	\$ 9,246	\$ 10,000	\$ 9,302	\$ 9,302	\$ 10,000
331 LEGAL SERVICES	55,613	50,000	60,000	61,623	50,000
399 OTHER CONTRACTED SERVICES	4,200	4,000	4,759	4,759	4,500
506 LIABILITY INSURANCE	275,977	325,977	317,872	317,872	325,977
510 TRUSTEE'S COMMISSION	1,898,848	1,950,700	2,021,321	1,997,580	1,985,700
513 WORKMAN'S COMP. INSURANCE	435,117	526,381	526,381	526,381	526,381
524 IN SERVICE/STAFF DEVELOPM	32,968	35,000	35,000	26,433	35,000
533 CRIMINAL INVESTIGATION OF	34,046	36,008	36,008	40,068	36,008
701 ADMINISTRATION EQUIPMENT	-	-	-	-	18,000
TOTAL BOARD OF EDUCATION	\$ 4,786,308	\$ 6,299,351	\$ 6,369,997	\$ 6,073,686	\$ 6,440,293
72320 DIRECTOR OF SCHOOLS					
101 COUNTY OFFICIAL/ADMINISTR	\$ 140,000	\$ 142,100	\$ 142,100	\$ 142,100	\$ 142,220
117 CAREER LADDER PROGRAM	-	-	1,000	1,000	1,000
127 CAREER LADDER EXTENDED CO	1,000	1,000	-	-	-
189 OTHER SALARIES & WAGES	30,445	191,273	191,273	187,537	191,700
201 SOCIAL SECURITY	9,693	19,369	19,369	18,403	19,402
204 STATE RETIREMENT	16,384	36,891	36,891	36,506	35,803
206 LIFE INSURANCE	97	146	176	172	167
207 MEDICAL INSURANCE	18,840	47,249	47,249	41,554	45,101
212 EMPLOYER MEDICARE	2,436	4,734	4,734	4,699	4,742
299 OTHER FRINGE BENEFITS	261	767	767	547	768
307 COMMUNICATION	112,461	130,059	110,059	100,459	115,059
320 DUES AND MEMBERSHIPS	6,203	6,300	7,766	7,766	6,300
348 POSTAL CHARGES	23,418	43,800	41,400	37,097	33,800
355 TRAVEL	793	6,000	3,400	1,187	6,000
399 OTHER CONTRACTED SERVICES	11,853	40,000	57,500	42,602	62,782
524 IN SERVICE/STAFF DEVELOPME	2,826	12,000	9,534	7,767	12,000
599 OTHER CHARGES	31,354	40,000	47,500	46,436	50,000
701 ADMINISTRATION EQUIPMENT	14,404	8,000	4,000	3,039	8,000
TOTAL DIRECTOR OF SCHOOLS	\$ 422,468	\$ 729,688	\$ 724,718	\$ 678,872	\$ 734,844
72410 OFFICE OF THE PRINCIPAL					
104 PRINCIPALS	\$ 3,589,885	\$ 3,705,620	\$ 3,715,620	\$ 3,702,211	\$ 3,727,244
117 CAREER LADDER PROGRAM	78,748	90,000	75,000	71,200	75,000
119 ACCOUNTANTS/BOOKKEEPERS	726,125	765,645	780,645	756,930	759,306
127 CAREER LADDER EXT. CONTRA	66,200	110,000	94,206	38,000	60,000
139 ASSSISTANT PRINCIPAL(S)	4,188,037	4,561,604	4,554,304	4,484,823	4,707,496
161 SECRETARY(S)	1,077,024	1,180,455	1,205,455	1,107,013	1,191,063
162 CLERICAL PERSONNEL	1,209,112	1,370,479	1,414,534	1,273,755	1,407,767
189 OTHER SALARIES & WAGES	-	25,000	15,000	-	-
201 SOCIAL SECURITY	664,662	714,770	717,620	684,795	721,839
204 STATE RETIREMENT	1,060,935	1,129,076	1,136,324	1,113,634	1,132,840

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
72410 OFFICE OF THE PRINCIPAL (cont.)					
206 LIFE INSURANCE	\$ 10,794	\$ 10,794	\$ 10,794	\$ 10,231	\$ 9,964
207 MEDICAL INSURANCE	1,845,846	2,242,407	2,220,196	2,164,928	2,340,909
210 UNEMPLOYMENT COMPENSATION	968	5,000	5,000	4,900	5,000
212 EMPLOYER MEDICARE	154,551	167,753	168,419	161,057	169,417
299 OTHER FRINGE BENEFITS	19,304	26,643	26,643	20,242	27,124
307 COMMUNICATION	254,794	363,500	339,700	272,557	270,000
320 DUES AND MEMBERSHIPS	39,650	36,200	41,200	40,560	36,200
369 CONTRACTS FOR SUBSTITUTE TEACHERS	3,994	10,279	10,279	4,046	10,279
370 CONTRACTS FOR SUBSTITUTE TEACHERS	15,127	18,348	18,348	13,504	18,348
399 OTHER CONTRACTED SERVICES	126,536	141,212	133,212	114,661	139,839
435 OFFICE SUPPLIES	10,413	24,200	24,200	13,171	12,100
599 OTHER CHARGES	132,988	138,375	146,375	144,665	142,416
701 ADMINISTRATION EQUIPMENT	35,224	57,050	52,050	42,907	57,050
TOTAL OFFICE OF PRINCIPAL	\$ 15,310,914	\$ 16,894,410	\$ 16,905,124	\$ 16,239,789	\$ 17,021,201
72510 FISCAL SERVICES					
105 SUPERVISOR/DIRECTOR	\$ 218,745	\$ 222,027	\$ 222,027	\$ 222,027	\$ 222,388
119 ACCOUNTANTS/BOOKKEEPERS	291,137	301,073	305,773	304,690	298,798
122 PURCHASING PERSONNEL	91,557	94,650	94,650	94,650	94,960
201 SOCIAL SECURITY	35,864	37,374	37,665	37,692	37,277
204 STATE RETIREMENT	75,071	78,392	78,988	73,520	73,752
206 LIFE INSURANCE	615	630	630	576	500
207 MEDICAL INSURANCE	99,233	117,665	120,665	113,912	113,821
212 EMPLOYER MEDICARE	8,535	8,772	8,840	8,861	8,749
299 OTHER FRINGE BENEFITS	1,092	1,421	1,421	1,136	1,417
355 TRAVEL	1,285	2,000	2,000	1,163	2,000
399 OTHER CONTRACTED SERVICES	1,587	1,000	1,150	1,150	1,000
435 OFFICE SUPPLIES	19,669	23,000	23,000	16,261	23,000
499 OTHER SUPPLIES AND MATERIALS	1,288	2,000	1,850	595	2,000
524 IN SERVICE/STAFF DEVELOPMENT	3,919	5,000	5,000	4,371	5,000
599 OTHER CHARGES	370	-	-	-	-
701 ADMINISTRATION EQUIPMENT	799	8,000	8,000	1,227	8,000
TOTAL FISCAL SERVICES	\$ 850,766	\$ 903,004	\$ 911,659	\$ 881,832	\$ 892,662
72520 HUMAN RESOURCES/PERSONNEL					
105 SUPERVISOR/DIRECTOR	\$ 99,947	\$ 101,443	\$ 101,443	\$ 101,442	\$ 101,643
162 CLERICAL PERSONNEL	99,116	140,582	141,782	140,013	141,336
189 OTHER SALARIES & WAGES	78,822	80,036	80,036	80,035	80,367
201 SOCIAL SECURITY	16,725	19,492	19,566	19,059	19,570
204 STATE RETIREMENT	28,452	33,955	34,107	33,883	33,372
206 LIFE INSURANCE	242	292	292	266	251
207 MEDICAL INSURANCE	46,884	84,214	84,214	82,731	87,045

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72520	HUMAN RESOURCES/PERSONNEL (cont.)					
212	EMPLOYER MEDICARE	\$ 3,912	\$ 4,575	\$ 4,592	\$ 4,458	\$ 4,594
299	OTHER FRINGE BENEFITS	507	729	729	583	732
355	TRAVEL	685	5,000	5,000	959	5,000
370	CONTRACT FOR SUBTEACHER-T	302	-	-	-	-
399	OTHER CONTRACTED SERVICES	38,130	69,549	69,549	66,156	73,154
499	OTHER SUPPLIES AND MATERIA	4,390	10,000	7,500	4,398	10,000
524	IN SERVICE/STAFF DEVELOPME	8,041	6,000	8,500	7,935	6,000
599	OTHER CHARGES	350	-	-	-	-
701	ADMINISTRATION EQUIPMENT	2,007	5,000	5,000	2,547	8,000
TOTAL HUMAN RESOURCES/PERSONNEL		\$ 428,513	\$ 560,867	\$ 562,310	\$ 544,467	\$ 571,064
72610	OPERATION OF PLANT					
166	CUSTODIAL PERSONNEL	\$ 5,597,197	\$ 5,944,631	\$ 5,944,631	\$ 5,918,287	\$ 6,066,093
189	OTHER SALARIES & WAGES	-	-	35,000	32,440	41,290
201	SOCIAL SECURITY	334,896	359,668	358,658	354,790	369,497
204	STATE RETIREMENT	656,936	715,373	719,584	705,751	688,894
206	LIFE INSURANCE	10,003	10,503	10,551	9,742	9,402
207	MEDICAL INSURANCE	1,212,552	1,528,020	1,624,136	1,585,472	1,709,103
210	UNEMPLOYMENT COMPENSATI	18,492	64,000	64,000	23,138	24,000
212	EMPLOYER MEDICARE	78,437	84,417	84,870	82,975	86,725
299	OTHER FRINGE BENEFITS	9,616	13,645	13,745	10,415	14,047
399	OTHER CONTRACTED SERVICES	395,028	603,236	649,338	626,765	652,787
410	CUSTODIAL SUPPLIES	721,962	652,625	726,125	733,017	741,125
415	ELECTRICITY	8,634,763	8,725,000	9,325,000	9,198,413	8,725,000
434	NATURAL GAS	1,245,358	1,793,500	1,468,500	1,384,485	1,793,500
454	WATER AND SEWER	1,020,652	1,001,086	1,126,086	1,166,137	1,001,086
499	OTHER SUPPLIES AND MATERIA	10,420	20,000	6,500	6,263	20,000
502	BUILDING & CONTENTS INSURA	382,616	343,500	366,780	366,280	343,500
599	OTHER CHARGES	23,296	20,000	20,000	15,310	20,000
720	PLANT OPERATION EQUIPMENT	37,970	90,500	40,500	32,074	90,500
TOTAL OPERATION OF PLANT		\$ 20,390,193	\$ 21,969,704	\$ 22,584,004	\$ 22,251,754	\$ 22,396,549
72620	MAINTENANCE OF PLANT					
105	SUPERVISOR/DIRECTOR	\$ 414,203	\$ 420,418	\$ 420,418	\$ 420,417	\$ 422,271
161	SECRETARY(S)	117,291	119,509	119,509	119,509	120,076
167	MAINTENANCE PERSONNEL	2,004,860	2,048,310	2,048,310	2,037,470	2,100,881
201	SOCIAL SECURITY	152,550	156,588	156,588	154,359	159,915
204	STATE RETIREMENT	321,717	328,447	328,447	327,070	316,395
206	LIFE INSURANCE	2,852	2,905	2,905	2,625	2,497
207	MEDICAL INSURANCE	485,371	576,635	601,635	589,485	625,259
210	UNEMPLOYMENT COMPENSATI	-	1,000	1,000	-	1,000
212	EMPLOYER MEDICARE	35,678	36,753	36,753	36,099	37,534
299	OTHER FRINGE BENEFITS	4,641	5,953	5,953	4,720	6,079
329	LAUNDRY SERVICE	19,884	14,400	20,400	21,018	14,400

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
72620 MAINTENANCE OF PLANT (cont.)					
335 MAINT. & REPAIR SERV. - BLDG	589,904	750,000	687,061	665,272	750,000
336 MAINT. & REPAIR SERV. - EQUIP	591,839	500,000	564,000	606,955	500,000
355 TRAVEL	-	16,000	2,000	-	16,000
399 OTHER CONTRACTED SERVICES	647,419	615,000	530,600	522,544	615,000
499 OTHER SUPPLIES AND MATERIALS	827,917	681,000	811,000	824,810	681,000
511 VEHICLE AND EQUIPMENT INSURANCE	61,149	68,000	68,000	40,833	68,000
524 IN SERVICE/STAFF DEVELOPMENT	5,047	-	3,062	3,062	-
599 OTHER CHARGES	10,431	10,000	10,000	7,256	10,000
717 MAINTENANCE EQUIPMENT	65,861	87,000	88,886	88,886	132,000
TOTAL MAINTENANCE OF PLANT	\$ 6,358,615	\$ 6,437,918	\$ 6,506,527	\$ 6,472,388	\$ 6,578,307
72710 TRANSPORTATION					
105 SUPERVISOR/DIRECTOR	\$ 71,361	\$ 72,432	72,432	72,431	72,552
162 CLERICAL PERSONNEL	122,067	130,964	130,964	128,233	130,446
164 ATTENDANTS	-	367,470	367,470	332,058	371,271
189 OTHER SALARIES & WAGES	37,755	38,469	38,469	38,469	40,496
201 SOCIAL SECURITY	13,856	36,865	36,865	32,865	37,193
204 STATE RETIREMENT	29,337	68,090	68,090	62,821	64,960
206 LIFE INSURANCE	290	1,259	1,259	914	916
207 MEDICAL INSURANCE	29,068	237,627	192,627	163,633	168,704
212 EMPLOYER MEDICARE	3,241	8,653	8,653	7,886	8,729
299 OTHER FRINGE BENEFITS	426	1,402	1,402	995	1,414
312 CONTRACTS W/PRIVATE AGENCIES	343,820	354,599	454,676	404,244	455,913
313 CONTRACTS W/PARENTS	525	4,000	4,000	-	4,000
315 CONTRACTS W/VEHICLE OWNERS	13,165,116	13,935,406	13,867,684	13,867,684	14,408,582
355 TRAVEL	36	5,500	2,500	25	5,500
399 OTHER CONTRACTED SERVICES	11,610	35,180	22,180	11,130	25,180
499 OTHER SUPPLIES AND MATERIALS	8,324	20,000	22,000	21,662	18,000
511 VEHICLE & EQUIPMENT INSURANCE	119,700	80,000	80,000	80,000	80,000
524 IN SERVICE/STAFF DEVELOPMENT	2,297	4,400	4,400	-	4,400
599 OTHER CHARGES	25,606	30,000	32,000	25,629	31,500
701 ADMINISTRATION EQUIPMENT	2,898	4,000	2,000	259	4,000
729 TRANSPORTATION EQUIPMENT	20,819	27,900	41,900	41,839	27,430
TOTAL TRANSPORTATION	\$ 14,008,152	\$ 15,464,216	\$ 15,451,571	\$ 15,292,778	\$ 15,961,186
72810 CENTRAL AND OTHER					
105 SUPERVISOR/DIRECTOR	\$ 172,922	\$ 84,160	\$ 84,160	\$ 84,160	\$ 84,280
117 CAREER LADDER PROGRAM	1,000	1,000	-	-	-
120 COMPUTER PROGRAMMER(S)	922,315	996,895	967,624	961,819	1,016,836
162 CLERICAL PERSONNEL	68,917	33,484	33,484	33,483	35,228
189 OTHER SALARIES & WAGES	309,374	187,077	187,077	109,808	114,241
201 SOCIAL SECURITY	89,942	78,810	76,933	72,397	75,661
204 STATE RETIREMENT	184,003	162,336	158,532	150,951	149,695

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
72810 CENTRAL AND OTHER (cont.)					
206 LIFE INSURANCE	\$ 1,307	\$ 1,162	\$ 1,162	\$ 975	\$ 916
207 MEDICAL INSURANCE	184,201	194,364	174,364	165,398	179,536
210 UNEMPLOYMENT COMPENSATION	-	4,500	4,500	-	2,000
212 EMPLOYER MEDICARE	21,035	18,497	18,058	16,932	17,758
299 OTHER FRINGE BENEFITS	2,717	2,993	2,993	2,200	2,877
317 DATA PROCESSING SERVICES	110,900	77,409	77,409	23,009	77,409
336 MAINT. & REPAIR SERV. - EQUIPMENT	4,303	34,000	34,000	15,093	34,000
355 TRAVEL	11,261	18,000	18,000	9,986	15,000
399 OTHER CONTRACTED SERVICES	34,289	41,768	51,768	42,760	3,868
411 DATA PROCESSING SUPPLIES	159,858	208,200	258,200	262,932	208,200
499 OTHER SUPPLIES AND MATERIALS	107,648	53,200	113,200	98,961	51,000
524 IN SERVICE/STAFF DEVELOPMENT	8,123	10,000	10,000	2,321	10,000
701 ADMINISTRATION EQUIPMENT	627	2,000	2,000	-	-
709 DATA PROCESSING EQUIPMENT	31,868	1,077,000	182,000	30,938	17,000
790 OTHER EQUIPMENT	45,608	60,000	60,000	48,893	60,000
TOTAL CENTRAL AND OTHER	\$ 2,472,217	\$ 3,346,855	\$ 2,515,464	\$ 2,133,016	\$ 2,155,505
73300 COMMUNITY SERVICES					
599 OTHER CHARGES	\$ 35,152	\$ 40,000	\$ 40,000	\$ 27,993	\$ 35,000
TOTAL COMMUNITY SERVICES	\$ 35,152	\$ 40,000	\$ 40,000	\$ 27,993	\$ 35,000
73400 EARLY CHILDHOOD EDUCATION					
116 TEACHERS	\$ 1,052,787	\$ 1,094,947	\$ 1,094,947	\$ 1,082,659	\$ 1,097,435
117 CAREER LADDER PROGRAM	7,000	9,000	7,500	7,000	7,500
163 EDUCATIONAL ASSISTANTS	441,478	472,745	472,745	457,818	480,351
201 SOCIAL SECURITY	89,470	95,403	95,310	92,249	95,921
204 STATE RETIREMENT	150,134	158,022	157,886	155,087	157,384
206 LIFE INSURANCE	2,386	2,324	2,324	2,207	2,081
207 MEDICAL INSURANCE	359,734	427,800	427,800	387,651	403,710
210 UNEMPLOYMENT COMPENSATION	8,815	4,000	4,000	-	2,000
212 EMPLOYER MEDICARE	20,925	22,392	22,370	21,574	22,514
299 OTHER FRINGE BENEFITS	2,934	3,605	3,605	3,007	3,629
355 TRAVEL	367	500	500	317	500
369 CONTRACTS FOR SUBSTITUTE TEACHERS	8,584	8,189	7,099	6,386	8,189
370 CONTRACTS FOR SUBSTITUTE TEACHERS	34,544	28,845	29,935	29,935	28,845
399 OTHER CONTRACTED SERVICES	1,773	1,500	1,840	1,840	1,500
422 FOOD SUPPLIES	4,339	5,500	5,500	4,268	5,500
429 INSTRUCTIONAL SUPP & MATERIALS	10,040	43,611	43,271	14,952	43,611
499 OTHER SUPPLIES AND MATERIALS	1,594	8,200	8,200	1,178	8,200
524 IN SERVICE/STAFF DEVELOPMENT	3,683	26,260	26,260	5,330	26,260
EARLY CHILDHOOD EDUCATION	\$ 2,200,587	\$ 2,412,843	\$ 2,411,092	\$ 2,273,457	\$ 2,395,130

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
76100 REGULAR CAPITAL OUTLAY					
399 OTHER CONTRACTED SERVICES	\$ 34,743	\$ 25,000	\$ 46,432	\$ 46,432	\$ 25,000
799 OTHER CAPITAL OUTLAY	-	50,000	28,568	27,980	25,000
TOTAL REGULAR CAPITAL OUTLAY	\$ 34,743	\$ 75,000	\$ 75,000	\$ 74,412	\$ 50,000
82130 EDUCATION-PRINCIPAL					
601 PRINCIPAL ON BONDS	\$ -	\$ -	\$ -	\$ -	\$ -
602 PRINCIPAL ON NOTES	-	294,180	294,180	294,180	300,948
610 PRINICAP ON CAP. LEASE	-	190,512	190,512	190,511	205,006
TOTAL EDUCATION PRINCIPAL	\$ -	\$ 484,692	\$ 484,692	\$ 484,691	\$ 505,954
82230 EDUCATION-INTEREST					
603 INTEREST ON BONDS	\$ -	\$ -	\$ -	\$ -	\$ -
604 INTEREST ON NOTES	-	16,416	16,416	16,416	9,648
611 INTEREST ON CAP. LEASE	-	49,050	49,050	49,049	34,556
TOTAL EDUCATION INTEREST	\$ -	\$ 65,466	\$ 65,466	\$ 65,465	\$ 44,204
82330 EDUCATION - OTHER DEBT SERVICE					
620 DEBT SERVICE CONTRIB.	\$ 1,124,002	\$ -	\$ -	\$ -	\$ -
699 OTHER DEBT SERVICE	253	250	250	-	250
TOTAL EDUCATION INTEREST	\$ 1,124,255	\$ 250	\$ 250	\$ -	\$ 250
99100 OPERATING TRANSFERS					
590 TRANSFERS TO OTHER FUNDS	\$ 85,000	\$ -	\$ 623,800	\$ 623,800	\$ -
TOTAL OPERATING TRANSFERS	\$ 85,000	\$ -	\$ 623,800	\$ 623,800	\$ -
EXPENDITURES: GEN. PURPOSE SCHO	\$ 274,088,867	\$ 300,005,565	\$ 302,760,002	\$ 294,161,986	\$ 306,688,721

RUTHERFORD COUNTY TENNESSEE

2014-2015

Centralized Cafeteria Fund 143

The Centralized Cafeteria Fund was created in 2007 by the Board of Commissioners of Rutherford County to account for the operations of 46 school cafeteria operations. While the operations are accounted for in one fund, cost centers will be maintained to ensure that the individual cafeteria operations remain profitable.



CENTRAL CAFETERIA FUND
FUND 143
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
EDUCATION CHARGES					
43521 LUNCH PAYMENTS - CHILDREN	\$ 4,624,401	\$ 5,100,000	\$ 4,928,377	\$ 4,851,777	\$ 5,100,000
43522 LUNCH PAYMENTS - ADULTS	251,991	290,000	257,316	257,316	295,000
43523 INCOME FROM BREAKFAST	775,082	870,000	725,077	703,077	805,000
43525 A LA CARTE SALES	791,139	810,000	854,483	855,538	600,000
43990 OTHER CHARGES FOR SERVICES	3,108	4,000	-	-	-
TOTAL EDUCATION CHARGES	\$ 6,445,721	\$ 7,074,000	\$ 6,765,253	\$ 6,667,708	\$ 6,800,000
RECURRING ITEMS					
44110 INVESTMENT INCOME	\$ 7,254	\$ 6,500	\$ 5,100	\$ 5,300	\$ 5,000
44170 MISCELLANEOUS REFUNDS	1,023	-	-	-	-
44530 SALE OF EQUIPMENT	234	-	2,716	2,989	-
TOTAL RECURRING ITEMS	\$ 8,512	\$ 6,500	\$ 7,816	\$ 8,289	\$ 5,000
STATE EDUCATION FUNDS					
46520 SCHOOL FOOD SERVICE	\$ 172,789	\$ 175,000	\$ 174,007	\$ 174,007	\$ 175,000
46990 OTHER STATE REVENUE	-	-	-	-	-
TOTAL STATE EDUCATION FUNDS	\$ 172,789	\$ 175,000	\$ 174,007	\$ 174,007	\$ 175,000
FEDERAL THROUGH STATE					
47111 USDA SCHOOL LUNCH PROGRAM	\$ 7,042,622	\$ 7,500,000	\$ 7,372,647	\$ 7,458,175	\$ 7,500,000
47112 USDA - COMMODITIES	497,501	1,250,000	629,692	627,515	900,000
47113 BREAKFAST	2,095,207	2,250,000	2,182,853	2,205,743	2,250,000
47114 USDA - OTHER	174,787	35,000	120,791	120,791	-
47115 ARRA USDA FOOD SERVICE EQUIP.	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE	\$ 9,810,117	\$ 11,035,000	\$ 10,305,983	\$ 10,412,224	\$ 10,650,000
OTHER SOURCES (NON-REVENUES)					
49800 TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES (NON-REVENUE)	\$ -				
TOTAL CENTRAL CAFETERIA REVENUES	\$ 16,437,139	\$ 18,290,500	\$ 17,253,059	\$ 17,262,227	\$ 17,630,000

EXPENDITURES					
BOARD OF EDUCATION	\$ 56,394	\$ 66,100	\$ 66,100	\$ 65,811	\$ 66,300
FOOD SERVICE	16,509,626	18,967,853	17,930,412	17,767,745	18,210,992
TRANSFERS TO OTHER FUNDS	46,493	56,000	56,000	48,225	56,000
EXPENDITURES: CENTRAL CAFETERIA FUND	\$ 16,612,514	\$ 19,089,953	\$ 18,052,512	\$ 17,881,781	\$ 18,333,292

Adj. Beginning Assigned Fund Balance July 1,	\$ 5,000,721	\$ 4,381,168
Ending Assigned Fund Balance June 30,	\$ 4,381,168	\$ 3,677,876

FUND 143
CENTRAL CAFETERIA FUND
STATEMENT OF APPROPRIATIONS

		2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72310	BOARD OF EDUCATION					
305	AUDIT SERVICES	\$ 11,511	\$ 11,800	\$ 11,800	\$ 11,511	\$ 12,000
513	WORKER'S COMPENSATION	44,883	54,300	54,300	54,300	54,300
TOTAL BOARD OF EDUCATION		\$ 56,394	\$ 66,100	\$ 66,100	\$ 65,811	\$ 66,300
73100	FOOD SERVICE					
105	SUPERVISOR/DIRECTOR	\$ 1,634,186	\$ 1,790,000	\$ 1,790,000	\$ 1,723,684	\$ 1,820,000
119	ACCOUNTANTS/BOOKEEPERS	79,879	84,500	84,500	80,828	86,000
162	CLERICAL PERSONNEL	-	-	-	-	-
165	CAFETERIA PERSONNEL	4,065,734	4,390,000	4,390,000	4,330,007	4,400,000
187	OVERTIME PAY	-	-	-	-	-
189	OTHER SALARIES & WAGES	30,917	35,000	35,000	31,937	36,000
201	SOCIAL SECURITY	349,597	384,270	379,070	370,836	390,033
204	STATE RETIREMENT	351,878	400,000	386,500	368,271	375,000
206	LIFE INSURANCE	6,778	8,000	6,500	6,377	7,500
207	MEDICAL INSURANCE	933,705	1,085,000	1,131,000	1,128,189	1,100,000
210	UNEMPLOYMENT COMPENSATION	15,914	40,000	25,000	3,355	25,000
212	EMPLOYER MEDICARE	82,283	90,083	88,883	86,900	91,959
299	OTHER FRINGE BENEFITS	5,899	7,000	6,200	15,864	6,500
307	COMMUNICATION	621	1,000	-	-	-
336	MAINT. & REPAIR - EQUIPMENT	67,116	75,000	75,000	50,903	75,000
348	POSTAL CHARGES	3,238	4,000	4,000	-	-
354	TRANS. OTHER THAN STUDENTS	85,491	95,000	102,000	102,012	95,000
355	TRAVEL	11,661	8,000	15,000	13,372	12,000
399	OTHER CONTRACTED SERVICES	269,654	300,000	380,000	463,863	300,000
421	FOOD PREPARATION SUPPLIES	401,563	430,000	818,000	819,685	800,000
422	FOOD SUPPLIES	6,398,261	6,950,000	6,710,000	6,642,049	7,000,000
435	OFFICE SUPPLIES	19,961	24,000	28,000	25,259	24,000
451	UNIFORMS	10,338	12,000	12,000	11,909	12,000
469	USDA COMMODITIES	497,501	1,250,000	629,692	627,515	900,000
499	OTHER SUPPLIES & MATERIALS	252,914	260,000	300,000	298,262	275,000
524	IN SERVICE/STAFF DEVELOPMENT	20,747	45,000	39,000	29,858	30,000
599	OTHER CHARGES	-	-	-	-	-
710	FOOD SERVICE EQUIPMENT	913,789	1,200,000	495,067	536,812	350,000
TOTAL FOOD SERVICE		\$ 16,509,626	\$ 18,967,853	\$ 17,930,412	\$ 17,767,745	\$ 18,210,992
99100	TRANSFERS OUT					
590	TRANSFERS TO OTHER FUNDS	\$ 46,493	\$ 56,000	\$ 56,000	\$ 48,225	\$ 56,000
TOTAL TRANSFERS		\$ 46,493	\$ 56,000	\$ 56,000	\$ 48,225	\$ 56,000
TOTAL CENTRALIZED CAFETERIA APPROPRIATIONS		\$ 16,612,514	\$ 19,089,953	\$ 18,052,512	\$ 17,881,781	\$ 18,333,292

RUTHERFORD COUNTY TENNESSEE

2014-2015

General Debt Service Fund 151

The General Debt Service Fund is used to account for the accumulation of resources for and payment of general long-term debt principal, interest and related costs. The major source of funding for this fund is projected from a local tax effort.



GENERAL DEBT SERVICE
FUND 151
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES	\$ 40,523,291	\$ 39,251,059	\$ 40,389,357	\$ 40,661,830	\$ 39,753,645
OTHER LOCAL REVENUES	209,884	227,986	175,186	172,902	190,200
OTHER GOVERNMENTS	1,124,002	-	-	-	-
OTHER SOURCES (NON-REVENUE)	71,101,891	9,300,000	18,902,318	18,902,318	65,647
REVENUES: GENERAL DEBT SERVICE	\$ 112,959,068	\$ 48,779,045	\$ 59,466,861	\$ 59,737,050	\$ 40,009,492
EXPENDITURES					
OTHER GENERAL ADMINISTRATION	\$ 778,594	\$ 1,021,510	\$ 1,023,810	\$ 771,711	\$ 1,021,510
GENERAL GOV'T PRINCIPAL PYMTS	5,379,210	4,480,618	7,270,618	7,270,618	4,538,065
EDUCATION PRINCIPAL PYMTS	24,797,984	20,864,383	36,674,383	36,674,383	22,641,935
GENERAL GOV'T INTEREST PYMTS	2,081,993	2,037,503	2,037,503	2,034,122	2,074,031
EDUCATION INTEREST PYMTS	12,504,557	12,778,803	12,778,803	12,019,645	11,566,927
GENERAL GOV'T OTHER DEBT ISSUANCE	2,029,438	-	125,684	125,431	-
EDUCATION OTHER DEBT ISSUANCE	5,632,265	-	191,334	191,134	-
REFUNDED BOND ESCROW AGENT	60,420,000	9,300,000	-	-	-
EXPENDITURES: GENERAL DEBT SERVICE	\$ 113,624,041	\$ 50,482,817	\$ 60,102,135	\$ 59,087,042	\$ 41,842,468
Beginning Assigned Fund Balance July 1,				\$ 33,328,569	\$ 33,978,577
Ending Assigned Fund Balance June 30,				\$ 33,978,577	\$ 32,145,601

GENERAL DEBT SERVICE
FUND 151
ESTIMATED REVENUES

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES					
40110 CURRENT PROPERTY TAX	\$ 34,782,227	\$ 34,392,547	\$ 35,067,547	\$ 35,187,671	\$ 35,335,085
40120 TRUSTEE'S COLLECT - PRIOR YR	680,921	544,150	420,350	422,069	457,000
40130 CLERK & MASTERS COLLECTION	656,398	459,510	459,510	515,351	365,600
40140 INTEREST AND PENALTY	175,001	120,920	133,220	129,281	114,000
40150 PICK-UP TAXES	35,868	36,270	56,270	55,175	68,500
40161 PAY IN LIEU OF TAXES - TVA	3,661	3,662	3,460	3,443	3,460
40250 LITIGATION TAX - GENERAL	688,386	675,000	675,000	673,519	675,000
40266 LITIGATION TAX - JAIL/WORKHOUSE	874,103	875,000	875,000	863,637	600,000
40270 BUSINESS TAX	1,021,725	894,000	874,000	952,060	910,000
40285 DEVELOPMENT TAX	1,605,000	1,250,000	1,825,000	1,859,625	1,225,000
TOTAL LOCAL TAXES	\$ 40,523,291	\$ 39,251,059	\$ 40,389,357	\$ 40,661,830	\$ 39,753,645
OTHER LOCAL REVENUES					
44110 INVESTMENT INCOME	\$ 79,415	\$ 97,786	\$ 44,986	\$ 42,702	\$ 60,000
44120 LEASE/RENTALS	130,204	130,200	130,200	130,200	130,200
44170 MISCELLANEOUS REFUNDS	265	-	-	-	-
TOTAL OTHER LOCAL REVENUES	\$ 209,884	\$ 227,986	\$ 175,186	\$ 172,902	\$ 190,200
OTHER GOVERNMENTS					
49100 CONTRIBUTIONS	1,124,002	-	-	-	-
TOTAL OTHER GOVERNMENTS	\$ 1,124,002	\$ -	\$ -	\$ -	\$ -
OTHER SOURCES (NON-REVENUE)					
49100 BOND PROCEEDS	\$ -	\$ 9,300,000	\$ 9,602,318	\$ 9,602,318	\$ -
49200 NOTE PROCEEDS	-	-	9,300,000	9,300,000	-
49400 REFUNDING DEBT ISSUED	65,700,000	-	-	-	-
49410 PREMIUMS ON DEBT SOLD	5,401,891	-	-	-	-
49800 TRANSFERS IN	-	-	-	-	65,647
TOTAL OTHER SOURCES (NON-REVENUE)	\$ 71,101,891	\$ 9,300,000	\$ 18,902,318	\$ 18,902,318	\$ 65,647
REVENUES: GENERAL DEBT SERVICE	\$ 112,959,068	\$ 48,779,045	\$ 59,466,861	\$ 59,737,050	\$ 40,009,492

**GENERAL DEBT SERVICE
FUND 151
STATEMENT OF APPROPRIATIONS**

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
51900 OTHER GEN. ADMINISTRATION					
510 TRUSTEE'S COMMISSION	\$ 768,524	\$ 771,510	\$ 788,510	\$ 766,898	\$ 771,510
606 OTHER DEBT ISSUANCE CHARGES	-	200,000	200,000	302	200,000
699 OTHER DEBT SERVICE	10,070	50,000	35,300	4,510	50,000
OTHER GENERAL ADMINISTRATION	\$ 778,594	\$ 1,021,510	\$ 1,023,810	\$ 771,711	\$ 1,021,510
82110 GENERAL GOVERNMENT					
601 PRINCIPAL ON BONDS	\$ 5,379,210	\$ 4,435,618	\$ 4,435,618	\$ 4,435,618	\$ 4,538,065
602 PRINCIPAL ON NOTES	-	45,000	2,835,000	2,835,000	-
GENERAL PRINCIPAL PAYMENTS	\$ 5,379,210	\$ 4,480,618	\$ 7,270,618	\$ 7,270,618	\$ 4,538,065
82130 EDUCATION					
601 PRINCIPAL ON BONDS	\$ 24,350,790	\$ 20,609,383	\$ 20,609,383	\$ 20,609,383	\$ 22,641,935
602 PRINCIPAL ON NOTES	359,030	255,000	16,065,000	16,065,000	-
610 PRINCIPAL ON CAPITAL LEASE	88,164	-	36,674,383	36,674,383	22,641,935
EDUCATION PRINCIPAL PAYMENTS	\$ 24,797,984	\$ 20,864,383	\$ 36,674,383	\$ 36,674,383	\$ 22,641,935
82210 GENERAL GOVERNMENT					
603 INTEREST ON BONDS	\$ 2,058,233	\$ 2,013,743	\$ 2,013,743	\$ 2,013,743	\$ 2,074,031
604 INTEREST ON NOTES	23,760	23,760	23,760	20,379	-
GENERAL GOVERNMENT INTEREST PYMTS	\$ 2,081,993	\$ 2,037,503	\$ 2,037,503	\$ 2,034,122	\$ 2,074,031
82230 EDUCATION					
603 INTEREST ON BONDS	\$ 12,315,309	\$ 12,644,163	\$ 12,644,163	\$ 11,904,162	\$ 11,566,927
604 INTEREST ON NOTES	157,632	134,640	134,640	115,483	-
611 INTEREST ON CAPITAL LEASE	31,616	-	-	-	-
EDUCATION INTEREST PAYMENTS	\$ 12,504,557	\$ 12,778,803	\$ 12,778,803	\$ 12,019,645	\$ 11,566,927
82310 GENERAL GOVERNMENT					
605 UNDERWRITER'S DISCOUNT	\$ 16,484	\$ -	\$ 55,424	\$ 55,424	\$ -
606 OTHER DEBT ISSUANCE CHARGES	31,409	-	70,260	70,007	-
699 OTHER DEBT SERVICE	1,981,544	-	-	-	-
GENERAL GOVERNMENT OTHER DEBT SERV	\$ 2,029,438	\$ -	\$ 125,684	\$ 125,431	\$ -
82330 EDUCATION					
605 UNDERWRITER'S DISCOUNT	\$ 91,167	\$ -	\$ 69,441	\$ 69,441	\$ -
606 OTHER DEBT ISSUANCE CHARGES	183,590	-	121,893	121,693	-
699 OTHER DEBT SERVICE	5,357,508	-	-	-	-
GENERAL GOVERNMENT OTHER	\$ 5,632,265	\$ -	\$ 191,334	\$ 191,134	\$ -
99300 REFUNDED BOND ESCROW AGENT					
699 OTHER DEBT SERVICE	\$ 60,420,000	\$ 9,300,000	\$ -	\$ -	\$ -
REFUNDED BOND ESCROW AGENT	\$ 60,420,000	\$ 9,300,000	\$ -	\$ -	\$ -
EXPENDITURES: GENERAL DEBT SERVICE	\$ 113,624,041	\$ 50,482,817	\$ 60,102,135	\$ 59,087,042	\$ 41,842,468

RUTHERFORD COUNTY TENNESSEE

2014-2015

Education Capital Project Fund 177

The Education Capital Project Fund was created in 2007 by the Board of Commissioners of Rutherford County to account for major capital repairs in all the county's school properties. There are currently 48 school locations. A little over four and one third cents of the current property tax provides funding for those repairs. The Board of Commissioners has decided that these funds would only be utilized for specific education capital repair projects.



EDUCATION CAPITAL PROJECTS FUND

FUND 177

ESTIMATED REVENUES, EXPENDITURES

AND AVAILABLE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	2012-2013	2013-2014 BUDGET		2013-2014	2014-2015
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES					
40110 CURRENT PROPERTY TAX	\$ 2,258,395	\$ 2,267,649	\$ 2,267,649	\$ 2,325,319	\$ 2,331,437
40120 TRUSTEE'S COLL - PRIOR YEARS	44,156	35,280	35,280	27,405	30,000
40130 CLERK & MASTER COLLECTIONS	42,470	29,790	29,790	33,461	24,000
40140 INTEREST AND PENALTY	11,325	7,840	7,840	8,126	7,500
40150 PICK-UP TAXES	2,328	2,350	2,350	3,619	4,500
40161 PMNTS IN LIEU OF TAXES - TVA	237	237	237	228	228
40270 BUSINESS TAX	66,190	58,514	58,514	62,915	60,000
TOTAL LOCAL TAXES	\$ 2,425,100	\$ 2,401,660	\$ 2,401,660	\$ 2,461,073	\$ 2,457,665
OTHER SOURCES (NON-REVENUE)					
44570 CONTRIBUTIONS & GIFTS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES (NON-REVENUE)	\$ -				
REVENUES: EDUCATION CAPITAL PROJ	\$ 2,425,100	\$ 2,401,660	\$ 2,401,660	\$ 2,461,073	\$ 2,457,665

EXPENDITURES					
72310 BOARD OF EDUCATION					
510 TRUSTEES COMMISSION	\$ 47,431	\$ 50,425	\$ 50,425	\$ 48,291	\$ 50,425
TOTAL BOARD OF EDUCATION	\$ 47,431	\$ 50,425	\$ 50,425	\$ 48,291	\$ 50,425
91300 EDUCATION CAPTIAL PROJECTS					
304 ARCHITECT	\$ 6,345	\$ -	\$ 1,155	\$ 1,050	\$ -
321 ENGINEERING SERVICES	9,895	15,000	15,000	5,200	-
335 MAINT. & REPAIR SERV. BUILDING	2,049,054	2,400,958	2,857,507	2,429,488	2,350,000
336 MAINT. & REPAIR SERV. - EQUIP.	-	-	-	175,384	-
707 BUILDING IMPROVEMENTS	-	-	-	-	-
711 FURNITURE & FIXTURES	-	-	-	-	-
722 REGULAR INSTRUCTION EQUIP	-	-	-	-	-
TOTAL EDUCATION CAPTIAL PROJECTS	\$ 2,065,294	\$ 2,415,958	\$ 2,873,662	\$ 2,611,122	\$ 2,350,000
EXPENDITURES: ED. CAPITAL PROJECTS	\$ 2,112,725	\$ 2,466,383	\$ 2,924,087	\$ 2,659,413	\$ 2,400,425

Beginning Assigned Fund Balance July 1,

\$ 1,986,427 \$ 1,788,087

Ending Assigned Fund Balance June 30,

\$ 1,788,087 \$ 1,845,327

**EDUCATION CAPITAL PROJECTS
FUND 177
MAINTENANCE. & REPAIR - BUILDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

2013-2014 Amended BUDGET	2014-2015 BUDGET
MECHANICAL SYSTEMS:	Blackman Middle <u>\$ 90,000</u>
MAJOR RE-ROOFING:	
Blackman HS \$ 1,866,958	Smyrna Primary \$ 420,000
	Thurman Francis 682,000
	Oakland HS & Annex 130,000
	Blackman HS-G Wing 720,000
	Buchanan Elementary 308,000
	<u>\$ 2,260,000</u>
WASTE WATER TREATMENT:	
Eagleville 210,000	
WINDOW REPLACEMENT:	
Central Annex 119,000	
PAVING (and seal coating, striping):	
Oakland HS 20,000	
GYMNASIUM SEATING	
Oakland 100,000	
Riverdale 100,000	
TOTAL MAINT. & REPAIRS <u>\$ 2,415,958</u>	<u>\$ 2,350,000</u>

**2013-2014 amended budget included a repair to Blackman Elementary Chiller -\$93,270*

2014-2015 Capital Budget

Overview

Presented on the following pages is the 2014-2015 Capital Budget. This section has been divided into two categories: general capital projects and education capital projects.

The county commission has made certain decisions regarding the issuance of debt as follows:

- All debt shall be financed with near level requirements.
- Capital appreciation bonds will not be issued to fund future projects.
- Development Tax proceeds will be applied to finance capital projects.
- Evaluate the fund balance in the Debt Service Fund to ensure there are sufficient funds to meet all components of the Debt Service Fund Balance policy: 1) cash flow requirement; 2) budgeting contingency, 3) emergency contingency, 4) variable rate contingency and 5) growth component.

It is the policy of the county to fund capital expenditures for a period no longer than the anticipated useful life of the asset. In addition, the Rutherford County Commission adopted the following Capital Projects Funding Guidelines for all capital projects:

1. Capital project requests shall be accompanied by projections of capital expenditures along with staffing and operating costs.
2. Prototype and design plans shall be used when appropriate; realizing a modification fee may be necessary as sites vary.
3. Request proposals for available sites within a specified area. Advertise request: identifying area, designating amount of land and any other requirements thereby creating competitive process.
4. Any funds allocated for capital projects shall be used within the time period stipulated; otherwise it shall be redirected by the county legislative body to an authorized use. If funds were provided from the issuance of bonds or notes, the redirected use must be authorized by the applicable bond or note resolution.
5. Capital projects may be funded partially for feasibility, engineering and/or design studies or in its entirety.
6. All professional service providers, such as engineers, architects, environmentalist, soil scientists, etc., shall provide proof of errors and omissions insurance and/or surety bond equal to the total contract amount, to the Rutherford County Finance Director.

The 2014-2015 capital budget is funded through development tax, contributions, the issuance of bonds, notes and the use of undesignated portions of prior debt issues. Many of the projects in this presentation represent continuation or additional phases of projects initiated in previous years. This budget reflects each project in its entirety, with detail reflecting expenditures to date.

DIFFERENCES BETWEEN OPERATING AND CAPITAL BUDGET EXPENDITURES

The Operating Budget provides financing and expenditure control for reoccurring mandated governmental services, e.g. road maintenance, education, general government services, operations of the courts, etc. Operating budgets account for the day-to-day costs of providing government services for a given period. On-going operating budget expenditures are supported by current revenue, unlike capital budget expenditures, which are often supported by the issuance of long-term debt or special grant financing. The Capital Budget provides fiscal control for project specific, one-time expenditures that result in the acquisition of fixed assets. In the case of construction projects, the budget generally spans the total construction period, as opposed to one year. Because of the great difference between these two types of expenditures, it is necessary to budget for them separately.

OPERATING AGENCIES RESPONSIBLE FOR CAPITAL BUDGET DEVELOPMENT AND IMPLEMENTATION

The following departments and agencies play major roles in the development and implementation of the Capital Budget.

BOARD OF EDUCATION

The Board of Education is responsible for identifying the capital needs of the Rutherford County School system.

HEALTH & EDUCATION COMMITTEE

This committee makes recommendations regarding capital needs identified by the Board of Education.

PROPERTY MANAGEMENT

This committee reviews the need for new facilities and improvements to existing facilities, with the exception of schools.

BUDGET COMMITTEE

This committee makes recommendations regarding determining how capital projects will be funded.

The COUNTY COMMISSION must approve all capital projects and the method of funding.

FINANCING OF THE CAPITAL BUDGET

Many of the projects included in the Capital Budget are financed through the issuance of long-term general obligation debt (bonded debt and notes). The annual principal and interest payments required to amortize the long-term debt is an operating cost and therefore, budgeted in the debt service portion of the annual operating budget. Each year the County Commission

levies tax on real and personal property in order to support the operating budget appropriations required to retire long-term debt. The annual debt service payments can be viewed as yearly installments on funds borrowed to acquire major public fixed assets, which will benefit the general public for generations to come.

AMENDING THE CAPITAL BUDGET

From time to time during the course of the year it is necessary to amend the Capital Budget. The Board of Commissioners must approve amendments that increase the total amount of a project. The Capital Budget must be amended in order to: include emergency projects; provide additional funds to cover cost overruns; remove uncommitted cash from completed projects; and to cancel projects that will not begin during the Capital Budget Year. The Board of Education requests amendments to the Capital Budget related to education capital projects. The Budget and Finance committee may approve amendments to capital projects that do not result in a change to the total project cost.

GENERAL GOVERNMENT CAPITAL PROJECTS

The County has performed some preliminary work toward planning for a Justice Center building and a parking garage to support the activity to the Justice Center. Toward the end of the 2013-2014, the County has entered into an agreement with the Rutherford County Public Building Authority to grant them the authority to proceed with selecting an architect to plan and design the new Judicial Building. It is expected than an architect will be selected before the fall of 2014. To date, four million dollars have been secured through a bond issue and allocated to the Judicial Center building for architect fees. The estimated cost for the parking garage is \$7 million.

In August, 2014 the County procured additional property with the intent of building a parking garage. This additional parking will be very convenient for people visiting the planned Judicial Building. The Public Building Authority will also be responsible for this project. To date, one million dollars have been secured through a bond issue to pay for architect fees and purchasing the land for the parking garage. The estimated cost of the Judicial Center will be approximately \$64 million dollars.

Rutherford County has agreed to participate in funding road improvement projects with the State of Tennessee and City of Murfreesboro. This includes improvements to the Joe B. Jackson Parkway. Rutherford County's estimated share of this project is \$4,000,000. This project is being financed with bond proceeds. Construction of this project began in the spring of 2013. As of June 30, 2014 the County had expended \$1,992,924 toward this project. It is expected this project will be completed by the end of the fiscal year.

EDUCATION CAPITAL PROJECTS

BLACKMAN MIDDLE ANNEX. This project is for the construction of an addition to the existing Blackman Middle School. The addition will allow an additional 500 students to attend this school and is expected to be completed before August, 2014.

SMYRNA PRIMARY ADDITION. The project is for the construction of an addition and renovation of existing space at the Smyrna Primary. With the changes as designed, there would be a net gain of 3 classrooms, addition of a library and media center and renovation of the cafeteria.

EAGLEVILLE PHASE I. This project is a 30,300 square foot addition that includes nine classrooms, two science labs, a band rehearsal room, a choir rehearsal room, boys' and girls' restrooms, offices, stage dressing rooms, 1,500 square foot dining expansion, bank/bookstore and serving line renovation.

2014-2015 GENERAL CAPITAL PROJECTS

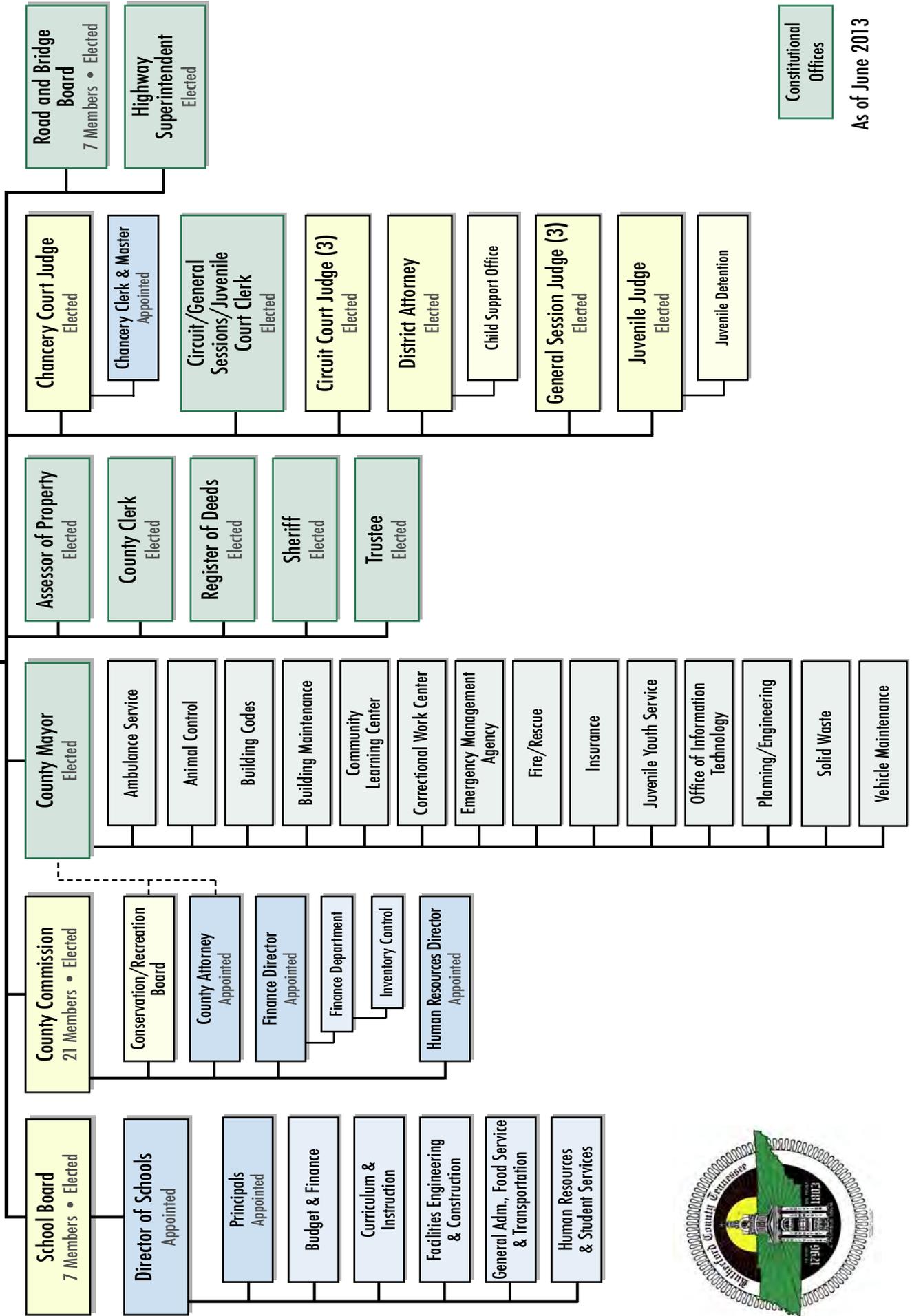
DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
COMMUNICATIONS PROJECT	\$ 1,900,000	\$ 2,435,235		
CONSULTANT			\$ 2,400	\$ 2,400
COMMUNICATION EQUIPMENT			2,328,309	1,969,260
total project	\$ 1,900,000	\$ 2,435,235	\$ 2,330,709	\$ 1,971,660
PARKING GARAGE	\$ 1,000,000	\$ 1,000,000		
LAND				
ARCHITECT				
total project	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -
NEW JUDICIAL BUILDING	\$ 4,000,000	\$ 4,000,000		
CONSULTANT				
ARCHITECT				
total project	\$ 4,000,000	\$ 4,000,000	\$ -	\$ -

2014-2015 EDUCATION CAPITAL PROJECTS

DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
BLACKMAN MIDDLE ANNEX				
ARCHITECTS		\$ 314,750	\$ 341,145	\$ 334,027
ENGINEERING SERVICES		31,926	82,080	57,141
CONSTRUCTION	\$ 7,400,133	\$ 7,065,638	7,065,638	3,962,998
FURNITURE, EQUIP, TECHNOLOGY		\$ 555,869	442,145	69,089
SITE DEVELOPMENT		55,750	56,050	56,050
total project	\$ 7,400,133	\$ 8,023,933	\$ 7,987,058	\$ 4,479,305
SMRYNA PRIMARY ADDITION				
ARCHITECTS	\$ 105,000	\$ 107,500	\$ 112,659	\$ 108,586
ENGINEERING SERVICES		3,830	15,234	11,451
CONSTRUCTION	2,399,519	2,470,284	2,266,500	1,543,601
FURNITURE, EQUIP, TECHNOLOGY			209,615	77,735
SITE DEVELOPMENT		7,905	7,905	7,905
total project	\$ 2,504,519	\$ 2,589,519	\$ 2,611,913	\$ 1,749,278
EAGLEVILLE PHASE I				
ARCHITECTS			\$ 285,000	\$ 226,720
ENGINEERING SERVICES				
CONSTRUCTION	6,639,310	6,639,310		
FURNITURE, EQUIP, TECHNOLOGY				
SITE DEVELOPMENT			12,315	12,315
total project	\$ 6,639,310	\$ 6,639,310	\$ 297,315	\$ 239,035

RUTHERFORD COUNTY GOVERNMENT ORGANIZATIONAL CHART

ELECTORATE



Constitutional Offices

As of June 2013

