The Budget Appropriation Resolution and Tax Levy of

Rutherford County, Tennessee

for the Fiscal Year Ending June 30, 2017

Adopted by the Rutherford County Commission June 27, 2016

Rutherford County, Tennessee

2016-2017 Fiscal Budget
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Rutherford County
Finance Department
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LETTER OF TRANSMITTAL

August 18, 2016

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

The Rutherford County Finance Department herein submits the 2016-2017 consolidated budget document as required by Chapter 49, Private Acts of 1979. The Rutherford County Board of Commissioners adopted this budget on June 27, 2016. The Commission also adopted a property tax rate of $2.68 on June 27, 2016 to provide sufficient tax revenue that, together with other revenues, adequately funds total appropriations of $528,923,686. 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. The consolidated budget reflects reductions of the fund balances of all budgeted funds with the exception of the Solid Waste/Sanitation Fund, Highway/Road Fund and the Debt Service 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

RUTHERFORD COUNTY, TENNESSEE
OPERATING BUDGET

For the Fiscal Year Ending June 30, 2017

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. Copies of this overview will be available for public review.

The following statement presents a summary of proposed operations to demonstrate the proposed appropriations and the anticipated revenues for each fund.

STATEMENT OF OPERATIONS
For the Fiscal Year Ending June 30, 2017

Fund	Adopted Tax Rate	Estimated Revenues	Appropriations		Revenues over (under) Appropriations
County General	$0.6195	$86,050,058	$92,209,060	17.4%	($6,159,002)
Solid Waste/Sanitation	-	4,533,100	4,124,521	0.8%	408,579
Ambulance	0.0661	11,597,496	12,785,907	2.4%	(1,188,411)
Industrial/Economic Dev.	-	86,522	311,171	0.1%	(224,649)
Special Purpose	-	0	10,000	0.0%	(10,000)
Drug Control	-	393,000	504,160	0.1%	(111,160)
Highway	0.0126	10,764,272	10,308,840	1.9%	455,432
General Purpose School	1.2935	334,165,583	340,366,426	64.4%	(6,200,843)
Centralized Cafeteria	-	17,937,000	18,914,554	3.6%	(977,554)
General Debt Service	0.6283	47,042,182	44,794,526	8.5%	2,247,656
Education Capital Projects	0.0600	4,090,827	4,594,521	0.9%	(503,694)
Totals	$2.6800	$516,660,040	$528,923,686	100%	($12,263,646)

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 unassigned 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 unassigned 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 shows the estimated change to each of the fund's assigned/unassigned fund balance:

Estimated Change in Fund Balance
For the Fiscal Year Ending June 30, 2017

Fund	Adopted Tax Rate	Estimated Beginning Unassigned/ Assigned	Revenues over (under) Appropriations	adjustments	Estimated Ending Unassigned/ Assigned	
County General	$0.6195	$29,784,257	($6,159,002)	55,000	$23,680,255	25.68%
Solid Waste/Sanitation	-	6,956,842	408,579	-	7,365,421	
Ambulance	0.0661	3,367,339	(1,188,411)	-	2,178,928	
Industrial/Economic Dev.	-	201,158	(224,649)	35,108	11,617	
Special Purpose	-	99,960	(10,000)	-	89,960	
Drug Control	-	896,319	(111,160)	-	785,159	
Highway	0.0126	12,426,243	455,432	-	12,881,675	
General Purpose School	1.2935	39,693,470	(6,200,843)	-	33,492,627	9.84%
Centralized Cafeteria	-	4,471,632	(977,554)	-	3,494,078	18.47%
General Debt Service	0.6283	33,902,689	2,247,656	-	36,150,345	80.70%
Education Capital Projects	0.0600	2,315,267	(503,694)	-	1,811,573	
Totals	$2.6800	$134,115,176	($12,263,646)	$90,108	$121,941,638	

The Budget and Finance committee has proposed a change in the allocation of the current property tax rate to place the Debt Service Fund in a healthier position for the next several years, based on the projected need for additional debt for the construction of schools. The county expects to issue approximately $113 million in the fall of 2016. As currently presented, all fund balances in the major funds meet the Board of Commissioner's financial policies.

Allocation of the Property Tax Rate

	2015 Current		*change*	2016 Proposed	
	Rate	Ratio		Rate	Ratio
County General	$ 0.6395	23.86%	*$ (0.0200)*	$ 0.6195	23.12%
Ambulance	0.0661	2.47%	-	0.0661	2.47%
Road & Bridges	0.0126	0.47%	-	0.0126	0.47%
Education	1.3435	50.13%	*(0.0500)*	1.2935	48.26%
Ed. Capital Projects	0.0500	1.87%	*0.0100*	0.0600	2.24%

PROJECTED REVENUES

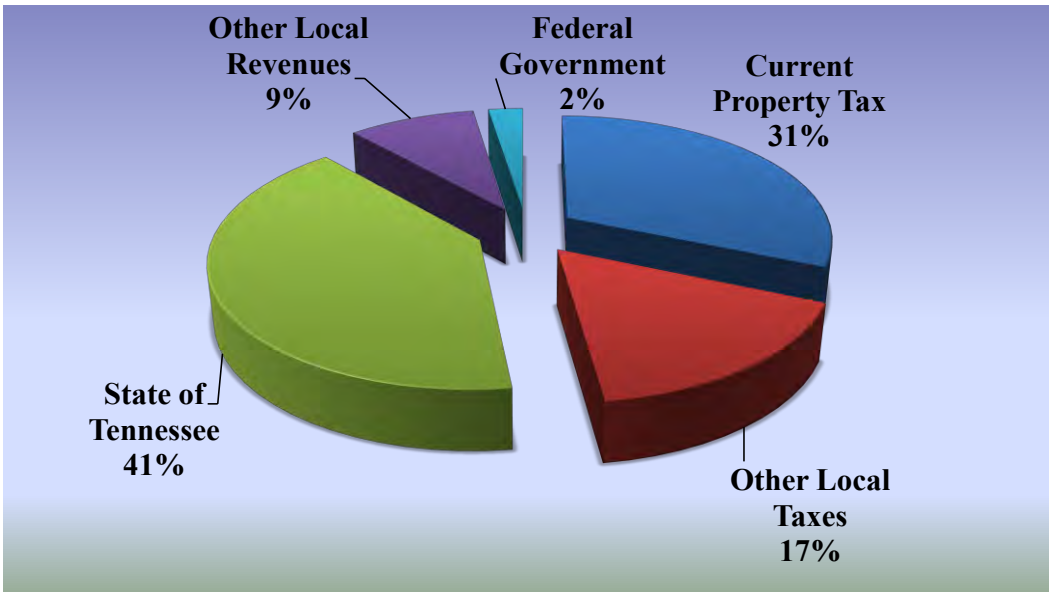
Estimated revenues below have been allocated to the various funds in the same manner as the previous year. In any given year, we usually anticipate a certain amount of revenue growth to fund

normal inflation in county programs and services. The chart and table on this page present the projected revenues that will be available to fund appropriations for all departments during the coming year. 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	$	162,349,524	31.4%
Other County Prop. Tax		13,434,140	2.6%
Local Sales Tax		59,000,000	11.4%
Wheel Tax		10,339,560	2.0%
Development Tax		2,500,000	0.5%
State Revenue		209,177,375	40.5%
Federal Revenue		12,767,932	2.5%
Interest Earned		697,522	0.1%
Other Revenue		46,393,987	9.0%
Total Estimated Revenue	$	516,660,040	100%



APPROPRIATIONS

The 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 twelfth year of the pay plan adopted by the Board of Commissioners in June, 2005. A survey was conducted in 2009 which resulted in structural changes to the pay table occurring in July, 2012 and July, 2013. A second survey was conducted in 2014, using Hamilton County, Montgomery County, City of Murfreesboro and the City of Franklin as comparable governments. The study revealed that the county's median for various positions were below the median of the comparable governments. As a result, the commission increased the base table by 2% for the 2015-2016 fiscal year. In preparing the payroll budget for 2016-2017 fiscal year, earned steps are included but a change to the base table has not been proposed. The county's pay plan affects personnel costs in the General Fund, Solid Waste Fund, and Ambulance 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, estimated at 1.25%, and an increase to their base table of 3.5%. Their proposal also adds 105 full time equivalents (FTEs) to their existing budgeted positions of 4,098.4.

Salaries in the Highway/Road & Bridge fund are estimated at 2.1% higher than the 2015-2016 fiscal year. The Highway Superintendent uses the county's pay plan only as a basis for determining their salaries. No new positions are included.

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 groups other than individual coverage.. For calendar year 2017, the employee will be responsible for 10% of the premium for individual coverage and 16% for the co-pay and deductible plan for employee & (spouse/family/child) coverage. 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 (6% family, 5% for employee & spouse and 4% for employee & child). Those employees whose spouse works for an employer that offers a company sponsored health insurance plan are not eligible to participate in the county's health insurance plan. Rates for the 2017 calendar year increased 4% for the co-pay plan, 13.8% for the deductible plan and 2% for the HRA plan. These increases have been incorporated into the budget proposals.

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 within the General Fund, there were requests for 100 additional full time positions and net reduction of one part time position at a cost of $5,427,412. The County Mayor recommended to 44 full time positions and a reduction of six part time positions, at a cost of $2,330,942. The Budget & Finance Committee only recommended 25 additional positions, costing $1,364,518. However, the full commission voted in August, 2016 to add 7 patrol and 12 jailers

effective August 15, 2016. The additional appropriation for salary/wages/benefits totaled $849,045. Funding for uniforms, training, equipment and vehicles was also added ($374,200) to the budget.

The Budget & Finance Committee accepted the Mayor's recommendation for 10 new positions within the Ambulance department with six of those positions beginning January 2, 2017. The total cost of the new personal adds $394,026 for seven FTEs.

Fund	Original 2015-2016	Amended 2015-2016	Requested 2016-2017	Mayor Recommended 2016-2017	Bud. & Finance Recommended 2016-2017
County General	$ 90,117,630	$ 92,067,356	$100,228,872	$ 94,197,692	$ 92,209,060
Solid Waste/Sanitation	4,475,030	4,681,030	4,136,674	4,136,591	4,124,521
Ambulance Service	12,361,366	12,482,051	13,433,237	12,874,747	12,785,907
Industrial/Economic Dev.	196,185	196,185	311,171	311,171	311,171
Special Purpose	10,000	142,915	10,000	10,000	10,000
Drug Control	589,160	709,600	504,160	504,160	504,160
Road & Bridge	8,780,544	8,917,169	10,308,840	*(1)*	10,308,840
General Purpose School	326,144,038	328,795,196	340,035,259	*(1)*	340,366,426
Central Cafeteria	17,505,993	17,773,475	18,914,554	*(1)*	18,914,554
Education Capital Projects	3,914,770	3,914,770	3,906,021	*(1)*	4,594,521
General Debt Service (2)	43,159,499	43,199,499	44,794,526	*(1)*	44,794,526
	$ 507,254,215	$ 512,879,246	$536,583,314		$ 528,923,686

(1) Mayor does not provide a recommendation on this fund

SIGNIFICANT BUDGET INCREASES

The following listing itemizes some of the changes in the operating budget for the General Fund from the 2015-2016 **original** budget:

GENERAL FUND

- Increase in wages/benefits $191,655
  - Additional 25 FT & reduction of 6 PT - $1,364,460
  - Full year for Adult Probation- $913,868
  - Register of Deeds & County Court Clerk changing from "Fees In Lieu of Salary" to "Excess Fees" - ($2,356,602)
- Increase in Contracted Services 1,482,314
  - Increase in Medical Contract - $290,460
  - Library Contribution - $300,000
  - Tourism - $115,000

GENERAL PURPOSE SCHOOL FUND

The increase to the General Purpose School fund is based upon growth of 3.2%, although student growth has been 2.9% for 2015-2016. The overall budget is increasing 3.4%. Of the 105 FTEs added, 95 FTEs were added for growth. Proposed salary increases include an increase to the base tables for teachers and classified staff totaling 3.5%. Earned steps increases total 1.25%.

Estimated Revenue from Current Property Taxes
2016 Assessments Based on Estimated Assessed

Valuation of - Real & Personal Property	**$6,622,372,645**
frozen estimate	**(31,047,000)**
Valuation of - Public Utility Property	**204,836,000**
TOTAL	**$6,796,161,645**

Fund	2015 Adopted Tax Rate	2016 Adopted Tax Rate	Amount of Tax Levy	Reserve for Delinquency 4.5%	Estimated Collection of Unfrozen Taxes	Total Frozen Taxes 1,140,000	Reserve for Delinquency 4.5%	Estimated Net Collection of All Taxes
County General	$ 0.6395	$ 0.6195	$ 42,102,221	$ 1,894,600	$ 40,207,621	$ 263,519	$ 11,858	$ 40,459,282
Solid Waste	-	-	-	-	-	-	-	-
Ambulance Service	0.0661	0.0661	4,492,263	202,152	4,290,111	28,117	1,265	4,316,963
Highway	0.0126	0.0126	856,316	38,534	817,782	5,360	241	822,901
Education	1.3435	1.2935	87,908,351	3,955,876	83,952,475	550,220	24,760	84,477,935
Education Capital Projects	0.0500	0.0600	4,077,697	183,496	3,894,201	25,522	1,149	3,918,575
Debt Service	0.5683	0.6283	42,700,284	1,921,513	40,778,771	267,262	12,027	41,034,006
Total	$ 2.6800	$ 2.6800	$182,137,132	$ 8,196,171	$ 173,940,961	$ 1,140,000	$ 51,300	$ 175,029,661
		0.00%		Less City	12,601,267		Less City	12,680,138
				Total Available	$ 161,339,695		Total Available	$ 162,349,523

Revenue Per Added Penny	
General	$ 649,033
Schools	551,699

Revenue Per Penny	
General	$ 653,096
Schools	555,152

WFTEADA Allocations (estimated)

		Education	Total	Education	Total
County	84.99%	$ 71,351,209	$ 71,351,209	$ 71,797,797	$ 71,797,797
City	15.01%	12,601,267	12,601,267	12,680,138	12,680,138
Total	100.00%	$ 83,952,475	$ 83,952,475	$ 84,477,935	$ 84,477,935

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, 2016

SECTION 1. BE IT RESOLVED by the Board of Commissioners of Rutherford County, Tennessee assembled in regular session on the 27th day of June, 2016, that the combined property tax rate for Rutherford County, Tennessee for the fiscal year beginning July 1, 2016 shall be $2.6800 on each $100.00 of taxable property, which is to provide revenue for each of the following funds, and otherwise conform to the following levies:

FUND	RATE
County General	$0.6195
Ambulance Service Fund	0.0661
Highway Fund	0.0126
General Purpose Schools	1.2935
Education Capital Projects Fund	0.0600
Debt Service	0.6283
TOTAL	$2.6800

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 2015 and prior years and the interest and penalty hereon collected during the year ending June 30, 2017 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2016. 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 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 27th day of June, 2016.

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF RUTHERFORD COUNTY, TENNESSEE, FOR THE FISCAL YEAR BEGINNING JULY 1, 2016 AND ENDING JUNE 30, 2017

SECTION 1. BE IT RESOLVED by Commissioners of Rutherford County, Tennessee on the 27th day of June, 2016, 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, 2016 and ending June 30, 2017, according to the following schedule:

GENERAL FUND

County Commission	$249,970
Board of Equalization	20,930
County Mayor	601,655
Personnel Office	353,768
County Attorney	262,651
Election Commission	960,872
Register of Deeds	364,891
Planning	762,762
Codes Compliance-Environmental	600
Geographical Information Systems	1,236,923
County Buildings	2,303,376
Other General Administration	285,163
Preservation of Records	177,828
Risk Management	1,253,429
Accounting and Budgeting	1,212,033
Property Assessor	1,171,429
Reappraisal Program	1,080,012
County Trustee	884,820
County Clerk	864,030
Data Processing	2,857,394
Circuit Court	1,185,710
Circuit Court Judge	266,698
General Sessions Court	1,841,407
Drug Court	574,093
Chancery Court	999,540
Juvenile Court	601,096
District Attorney	167,656
Office of Public Defender	144,478
Other Admin of Justice	1,436,668
Probation Services	968,596
Victim Assistance Programs	222,002
Sheriff's Department	23,332,617

Special Patrols	41,010
Traffic Control	20,000
Administration of Sex Offender Registry	79,280
Jail	15,841,370
Workhouse/Penal Farm	4,096,159
Juvenile Services	2,216,334
Rural Fire Protection	3,628,472
Disaster Relief	1,293,212
Inspection and Regulation	990,447
Local Health Center	708,632
Rabies & Animal Control	1,767,726
Nursing Home	0
Dental Health Program	11,850
Alcohol and Drug Programs	0
Other Local Health Services	2,312,944
General Welfare Assistance	53,550
Sanitation & Waste Removal	36,110
Other Public Health & Welfare	285,600
Adult Activities	36,000
Senior Citizens Assistance	2,000
Libraries	1,700,000
Parks & Fair Boards	556,755
Other Social, Cultural & Recreation	542,967
Agriculture Extension Service	753,990
Soil Conservation	82,258
Storm Water Management	237,910
Tourism	647,000
Industrial Development	135,000
Other Economic & Community Development	328,020
Other Charges	261,067
Employee Benefits	798,300
Payments to Cities	2,016,000
Miscellaneous	2,084,000
Total General Fund	$92,209,060

RUTHERFORD COUNTY ECONOMIC DEVELOPMENT

Industrial Development	$294,141
Payments to Cities	17,030
Total Economic Development Fund	$311,171

SOLID WASTE/SANITATION FUND

Sanitation Education/Information	$153,804
Convenience Centers	2,573,679
Other Waste Collection	252,202
Landfill Operation & Maintenance	808,256
Postclosure Care Costs	245,000
Employee Benefits	25,000
Miscellaneous	66,580
Total Solid Waste/Sanitation Fund	$4,124,521

AMBULANCE SERVICE FUND

Ambulance/Emergency Medical Service	$12,785,907
Total Ambulance Service Fund	$12,785,907

SPECIAL PURPOSE FUND

Sheriff's Department	$10,000
Total Special Purpose Fund	$10,000

DRUG CONTROL FUND

Drug Enforcement	$454,160
Transfers Out	50,000
Total Drug Control Fund	$504,160

HIGHWAY FUND

Administration	$786,428
Highway and Bridge Maintenance	5,830,930
Operation & Maintenance of Equipment	1,148,730
Other Charges	585,987
Employee Benefits	221,905
Capital Outlay	1,734,860
Total Highway Fund	$10,308,840

GENERAL PURPOSE SCHOOL FUND

Regular Education Program - Elem./Sec.	$181,441,444
Alternative Instruction	1,983,132
Special Education Program	27,553,303
Vocational Education Program	12,817,736
Adult Education Program	0
Attendance	779,662
Health Services	4,121,584
Other Student Support	8,629,046
Regular Instruction Program	11,416,414
Alternative Instruction Program	917,585
Special Education Program	1,353,357
Vocational Education	261,252
Technology	6,456,347
Adult Program	190,589
Board of Education	7,086,013
Director of Schools	536,121
Office of the Principal	19,338,030
Fiscal Services	1,025,674
Human Resources	539,813
Operation of Plant	23,694,434
Maintenance of Plant	7,643,655
Transportation	17,912,393
Central and Other	793,714
Community Service	36,000
Early Childhood Education	2,705,938
Regular Capital Outlay	75,000
Education Principal	1,010,712
Education Interest	47,478
Other Debt Service	0
Total General Purpose School Fund	$340,366,426

CENTRAL CAFETERIA FUND

Board of Education	$66,300
Food Service	18,792,254
Transfers Out	56,000
Total Central Cafeteria Fund	$18,914,554

EDUCATION CAPITAL PROJECTS FUND

Board of Education	$81,721
Education Capital Projects	4,512,800
Total Education Capital Projects Fund	$4,594,521

DEBT SERVICE FUND

Other General Administration	$1,045,110
General Government Principal	3,715,595
Education Principal	24,464,405
General Government Interest	3,465,066
Education Interest	12,104,350
Total Debt Service Fund	$44,794,526

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, 2017. 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 2016-2017 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, 2017.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2015 and prior years and the interest and penalty thereon collected during the year ending June 30, 2017, shall be apportioned to the various County Funds according to the subdivision of the tax

levy for the year 2016. 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, 2017.

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 D. Perkins Career and Technical 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, 2016. 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, 2016, 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, 2016:

1. That thirty six thousand dollars ($36,000) be appropriated for the Journeys in Community Living to benefit the general welfare of the residents of Rutherford County.

2. That two thousand dollars ($2,000) be appropriated for the Mid Cumberland Community Action Agency to benefit the general welfare of the residents of Rutherford County.

3. That twenty thousand dollars ($20,000) be appropriated for the Soil Conservation program to benefit the general welfare of the residents of Rutherford County.

4. That one million seven hundred thousand dollars ($1,700,000) 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 thirty five thousand dollars ($35,000) 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 dollars ($5,000) be appropriated for the Mid-Cumberland Transportation Program to benefit the general welfare of the residents of Rutherford County.

9. That five hundred eighty five thousand dollars ($585,000) 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 ninety five thousand dollars ($195,000) be appropriated for the Stones River Greenway Trail to benefit the general welfare of the residents of Rutherford County.

12. That twenty four thousand dollars ($24,000) 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 sixty thousand six hundred sixty dollars ($60,660) 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 forty nine thousand two hundred twenty dollars ($49,220) 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 five thousand dollars ($135,000) be appropriated to the Destination Rutherford to benefit the general welfare of the residents of Rutherford County.

20. That three thousand five hundred dollars ($3,500) be appropriated for the Pregnancy Support Center, dba Portico Story 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 four thousand dollars ($4,000) 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 ten thousand dollars ($10,000) be appropriated for the Oaklands Association to benefit the general welfare of the residents of Rutherford County.

26. That ten thousand dollars ($10,000) be appropriated for the Sam Davis Home to benefit the general welfare of the residents of Rutherford County.

27. That six thousand dollars ($6,000) be appropriated for the Child Advocacy Center to benefit the general welfare of the residents of Rutherford County.

28. That three thousand five hundred dollars ($3,500) be appropriated for the Read to Succeed to benefit the general welfare of the residents of Rutherford County.

29. That three thousand five hundred dollars ($3,500) be appropriated for the Special Kids to benefit the general welfare of the residents of Rutherford County.

30. That three thousand five hundred dollars ($3,500) be appropriated for the Kymari House to benefit the general welfare of the residents of Rutherford County.

31. That three thousand five hundred dollars ($3,500) be appropriated for the Transit Alliance to benefit the general welfare of the residents of Rutherford County.

32. That two thousand five hundred dollars ($2,500) be appropriated for the Mid-Cumberland Youth CAN Program to benefit the general welfare of the residents of Rutherford County.

33. That one thousand five hundred dollars ($1,500) be appropriated for the Salvation Army to benefit the general welfare of the residents of Rutherford County.

BE IT FURTHER RESOLVED, that all appropriations enumerated in Section 14, 1 through 33 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, 2016.

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 though 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

2016-2017

PERSONNEL

RUTHERFORD COUNTY, TN
PERSONNEL
Analysis of Full Time Positions

	Fund 101,116,118,122	Fund 131	Total
Total Funded Positions 7/1/14	978	60	1038
Position added/deleted 14-15			
Domestic Violence Court Specialist	1		
Breastfeeding Counselor-Health	3		
Positions added 15-16			
Painter-Maintenance	1		
Judicial Commissioner-Gen Sessions	1		
Deputy Clerk-Chancery	1		
Veteran's Service Officer-Recovery Court	1		
Admin Support II-Health	1		
Health Educator-Health	1		
Road/Site Inspector	1		
Communications-Sheriff	2		
Lieutenant-Fire & Rescue	1		
Fire Engineer-Fire & Rescue	1		
Firefighter-Fire & Rescue	2		
Positions eliminated 15-16			
Heavy Equipment Operator-Landfill	(2)		
Safety & Training Specialist-Risk Mgmt	(1)		
Admin Support I-Property Assessor	(1)		
Personal Property Auditor-Assessor	(1)		
Admin Support I-Reappraisal	(1)		
Admin Support III-Ag Extension	(1)		
Extension Educator-Ag Extension	(1)		
Total Funded Positions 7/1/15	987	60	1047
Positions added 15-16			
Probation Case Manager	8		
Treatment Case Manager	4		
Probation Assistant	2		
Admin Support I - Probation	3		
Assistant Director - Probation	1		
Positions added 16-17			
Admin Support I-Human Resources	1		
Assistant-Archives	1		
Insurance Administrator	1		
Accounts Payable/Payroll-Finance	1		
Communications Coordinator - OIT	1		
Judge-General Sessions	1		
Law Clerk-General Sessions	1		
Judicial Commissioner-General Session	1		
Judicial Commissioner-Juvenile Court	1		
Case Manager-Probation	1		
Assistant DA Prosecutor-District Atty	1		
Assistant Public Defender	1		
Community Re-entry - Work Center	2		

Analysis of Full Time Positions (cont.)

	Fund 101,116,118,122	Fund 131	Total
Positions added 16-17 (continued)			
Captain-Fire and Rescue	1		
Lieutenant-Fire & Rescue	1		
Fire Engineer-Fire & Rescue	2		
Firefighter-Fire & Rescue	4		
Operations Officer-EMA	1		
Building Inspector	1		
Media Specialist-Paws	1		
Total Funded Positions 7/1/16	1030	60	1090

Rutherford County
Full Time
Personnel Comparisons

RUTHERFORD COUNTY POSITIONS

location	location	2014-2015 totals		2015-2016 totals		2016-2017 totals
Administration	800	**4**		**4**		**4**
Agriculture	845	**4**	(2)	**2**		**2**
Altern. School	808	**3**		**3**		**3**
Ambulance	810	**129**		**129**		**129**
Building Codes	825	**12**		**12**	1	**13**
Circuit officers	809	**5**		**5**		**5**
Clerk & Master	803	**12**	1	**13**		**13**
Conv. Staff	817	**19**		**19**		**19**
Correctional Work Ce	875	**48**		**48**	2	**50**
County Attorney	802	**2**		**2**		**2**
County Clerk	830	**38**		**38**		**38**
DataProcessing	801	**15**		**15**	1	**16**
District Attorney	816	**1**		**1**	1	**2**
Domestic Violence	827	**2**	1	**3**		**3**
Drug Enforcement	837	**0**		**0**		**0**
Election Comm	806	**8**		**8**		**8**
EMA	885	**4**		**4**	1	**5**
Finance	805	**12**		**12**	1	**13**
Fire and Rescue	887	**14**	4	**18**	8	**26**
General Session	807	**17**	1	**18**	3	**21**
GIS	831	**4**		**4**		**4**
Health	813	**45**	5	**50**		**50**
Human Resouce	829	**3**		**3**	1	**4**
Jail	836	**151**		**151**		**151**
Juvenile Det.	812	**33**		**33**		**33**
Juvenile Judge	828	**4**		**4**	1	**5**
Landfill	815	**4**	(2)	**2**		**2**
Maintenance	804	**11**	1	**12**		**12**
Mechanics	819	**3**		**3**		**3**
PAWS	855	**20**		**20**	1	**21**
Planning	865	**8**	1	**9**		**9**
Preservation of Recor	832	**1**		**1**	1	**2**
Probation	942				19	**19**
Property Asses	820	**34**	(3)	**31**		**31**
Public Defender	812	**1**		**1**	1	**2**
Recovery Court	826	**7**	1	**8**		**8**
Recycling	841	**1**		**1**		**1**
Register of Deeds	822	**15**		**15**		**15**
Risk Management	818	**8**	(1)	**7**	1	**8**
Sex offender Registry	838	**1**		**1**		**1**
Sheriff	835	**265**	2	**267**		**267**
Soil Conser.	850	**1**		**1**		**1**
Storm Water Manage	871	**2**		**2**		**2**
Youth Services	823	**7**		**7**		**7**
	Totals	**978**		**987**		**1030**
ROAD & BRIDGE		**60**		**60**		**60**
Schools						
Certified		3,200.4		3,262.4		3,349.1
Classified		1,711.1		1,719.0		1,745.8
Total Schools		**4,911.5**		**4,981.4**		**5,094.9**

Rutherford County
Part Time
Personnel Comparisons

RUTHERFORD COUNTY POSITIONS

Fiscal Year		2014-2015 totals		2015-2016 totals		2016-2017 totals
Department	location					
Agriculture	845	**0**	4	**4**		**4**
Ambulance Service	810	**24**		**24**		**24**
Clerk & Master	803	**3**	(1)	**2**		**2**
Community Learning	808	**0**	1	**1**		**1**
Convenience	814	**48**		**48**		**48**
Correctional Work Center	875	**2**	(1)	**1**		**1**
County Clerk	830	**1**		**1**		**1**
County Executive	800	**0**		**0**		**0**
Domestic Violence	827	**2**	(1)	**1**		**1**
Drug Court	826	**1**		**1**		**1**
Election Commission	806	**1**		**1**		**1**
Emergency Management	885	**0**	1	**1**		**1**
Finance	805	**2**		**2**	(1)	**1**
General Session	807	**3**		**3**		**3**
Geographic Information S	831	**3**		**3**		**3**
Health	813	**4**	1	**5**		**5**
Human Resources	829	**3**		**3**	(1)	**2**
Information Technology	801	**5**		**5**	(1)	**4**
Jail	836	**3**		**3**		**3**
Juvenile Det.	812	**2**		**2**		**2**
Juvenile Judge	828	**4**	1	**5**	(1)	**4**
Landfill	815	**1**	(1)	**0**		**0**
Litter Grant	817	**1**		**1**		**1**
Maintenance	804	**22**		**22**		**22**
Parks & Recreation	840	**1**		**1**		**1**
PAWS	855	**7**	3	**10**	(1)	**9**
Planning/Engineering	865	**1**	(1)	**0**		**0**
Preservation of Records	800	**2**		**2**		**2**
Risk Management	818		1	**1**	(1)	**0**
Register of Deeds	822	**2**	(2)	**0**		**0**
Sheriff	835	**77**	4	**81**		**81**
Soil Conservation	850	**2**	(1)	**1**		**1**
Storm Water	871	**3**		**3**		**3**
Subtotal	**Totals**	**230**		**238**		**232**
Highway Dept	865	**0**		**0**		**0**
Total		**230**		**238**		**232**

2016-2017 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 2014-2015 audited expenditures. Column two and three presents the 2015-2016 year original and amended budget respectively. Column four shows the 2015-2016 unaudited actual expenditures using a budgetary basis of accounting. Column five reflects proposed expenditures (appropriations) for the 2016-2017 budget year.

RUTHERFORD COUNTY
TENNESSEE

2016-2017

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-three percent of projected revenues will come from the local effort through the tax rate, sales taxes, service fee, excess fees and fines. The remaining seven percent will come from other outside sources.

General Fund

Fund 101

Estimated Revenues, Expenditures & Available Funds

For the Fiscal Year Ended June 30, 2017

	Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
REVENUES					
Local Taxes	$60,790,849	$58,261,950	$62,577,432	$62,886,793	$61,596,455
Licenses & Permits	1,923,354	1,863,200	2,113,325	2,223,908	2,013,450
Fines, Forfeitures & Penalties	2,182,304	2,165,700	2,184,110	2,215,831	2,250,000
Charges from Current Services	1,408,075	1,211,400	1,735,829	1,880,491	2,817,806
Other Local Revenues	1,245,643	681,000	1,450,248	1,491,447	856,000
Fees from Officials	10,603,267	10,060,000	9,039,061	9,938,183	7,770,000
State Revenue	6,519,789	6,479,259	7,570,764	7,975,977	6,446,908
Federal Revenue	1,679,044	1,436,338	1,649,971	1,318,400	930,239
Gov't & Citizen Groups	1,488,041	880,200	861,047	574,144	664,500
Other Sources	640,356	728,000	770,891	821,145	704,700
Total Revenue	$88,480,722	$83,767,047	$89,952,678	$91,326,319	$86,050,058
EXPENDITURES					
County Commission	$211,944	$249,070	$249,070	$205,667	$249,970
Board Of Equalization	4,153	20,930	20,930	2,681	20,930
County Mayor	536,085	539,451	693,951	672,385	601,655
Personnel Office	261,956	313,778	339,448	316,234	353,768
County Attorney	262,662	263,911	263,911	260,970	262,651
Election Commission	830,360	819,827	819,967	771,256	960,872
Register Of Deeds	1,067,980	1,107,214	741,129	692,314	364,891
Planning	661,721	800,194	800,194	756,736	762,762
Codes Compliance-Environmer	370	600	600	387	600
Geographical Information Syst	1,205,494	1,371,242	1,371,242	1,303,912	1,236,923
County Buildings	1,957,140	2,560,834	2,560,834	2,108,496	2,303,376
Other General Administration	250,045	303,164	303,164	275,363	285,163
Preservation Of Records	111,658	127,529	130,029	119,743	177,828
Risk Management	1,124,215	1,184,894	1,192,274	1,115,704	1,253,429
Accounting And Budgeting	1,086,645	1,179,043	1,179,043	1,120,596	1,212,033
Property Assessor	1,088,180	1,252,830	1,252,830	1,086,890	1,171,429
Reappraisal Program	928,173	1,029,284	1,029,284	930,943	1,080,012
County Trustee's Office	607,854	706,650	706,650	681,638	884,820
County Clerk's Office	2,267,352	2,483,055	1,672,505	1,598,644	864,030
Data Processing	2,807,762	2,743,246	2,775,246	2,534,298	2,857,394
Circuit Court	458,513	427,100	429,975	405,443	1,185,710
Circuit Court Judge	264,084	275,282	275,282	257,300	266,698
General Sessions Court	1,403,800	1,529,200	1,530,670	1,500,835	1,841,407
Drug Court	448,551	559,840	562,500	511,342	574,093
Chancery Court	933,426	1,002,539	1,004,239	935,381	999,540
Juvenile Court	488,635	557,469	557,469	524,086	601,096
District Attorney General	85,687	96,046	96,046	95,419	167,656
Office Of Public Defender	62,243	72,148	72,148	71,988	144,478
Other Admin Of Justice	0	0	367,504	327,869	1,436,668

General Fund

Fund 101

Estimated Revenues, Expenditures & Available Funds

For the Fiscal Year Ended June 30, 2017

	Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
Probation Services	915,601	971,175	971,175	955,630	968,596
Victim Assistance Programs	176,037	210,815	210,815	201,359	222,002
Sheriff's Department	22,280,976	23,278,032	23,963,043	23,044,634	23,332,617
Special Patrols	40,400	47,071	47,071	37,345	41,010
Traffic Control	12,275	20,000	20,000	11,247	20,000
Administration Of Sex Offende	67,598	77,289	77,289	71,811	79,280
Jail	15,434,100	16,176,489	16,530,176	16,122,920	15,841,370
Workhouse/Penal Farm Operat	3,752,548	4,105,833	4,110,053	3,968,787	4,096,159
Juvenile Services	1,996,004	2,189,960	2,223,435	2,187,684	2,216,334
Rural Fire Protection	2,495,727	3,082,326	3,185,652	3,050,337	3,628,472
Disaster Relief	532,164	708,426	779,508	705,327	1,293,212
Inspection And Regulation	823,297	896,884	896,899	873,187	990,447
Local Health Center	633,034	743,630	782,817	675,058	708,632
Rabies And Animal Control	1,447,974	1,713,986	1,742,483	1,518,495	1,767,726
Dental Health Program	10,222	11,850	11,850	11,669	11,850
Alcohol And Drug Programs	32,742	0	164,227	105,359	0
Other Local Health Services	1,818,568	2,380,065	2,325,900	1,896,681	2,312,944
General Welfare Assistance	53,550	53,550	53,550	53,550	53,550
Sanitation And Waste Removal	34,384	34,500	34,500	34,384	36,110
Other Public Health & Welfare	284,800	275,600	310,600	304,800	285,600
Adult Activities	33,600	36,000	36,000	36,000	36,000
Senior Citizens Assistance	1,575	1,575	1,575	1,575	2,000
Libraries	1,298,175	1,400,000	1,600,000	1,600,000	1,700,000
Parks And Fair Boards	480,737	507,915	557,915	520,261	556,755
Other Social, Cultural & Rec	493,326	529,642	529,642	529,642	542,967
Agriculture Extension Service	773,942	724,889	755,689	733,763	753,990
Soil Conservation	83,646	99,238	99,238	76,489	82,258
Storm Water Management	172,882	214,095	214,095	187,557	237,910
Tourism	559,805	532,000	682,000	670,399	647,000
Industrial Development	0	130,000	130,000	130,000	135,000
Other Economic & Community	0	330,000	330,000	1,980	328,020
Other Charges	225,783	259,125	259,125	239,641	261,067
Employee Benefits	591,363	798,300	774,395	633,299	798,300
Payments To Cities	2,015,189	2,016,000	2,016,000	1,996,524	2,016,000
Miscellaneous	1,900,092	1,985,000	2,442,505	2,340,361	2,084,000
Transfers Out	463,915	0	200,000	200,000	0
Total Expenditures	**$83,352,719**	**$90,117,630**	**$92,067,356**	**$86,912,275**	**$92,209,060**

Revenues over(under) Expenditures	$4,414,044	
Estimated Revenues over (under) Appropriations		($6,159,002)
Un/Assigned Fund Balance July 1	$26,367,916	$29,784,257
Adjustments to Un/assigned fund Balance	(997,703)	
Change to Fund Balance	$4,414,044	($6,159,002)
Un/Assigned Fund Balance June 30	$29,784,257	$23,625,255

RUTHERFORD COUNTY, TENNESSEE
County General Fund

Fund 101
Statement of Revenues

Fiscal Year Ending June 30, 2017 Account Number Actual/Estimated		Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Commission Approved 2017
Local Taxes						
40110	Current Property Taxes	$41,050,693	$40,069,177	$41,462,077	$41,391,381	$40,459,282
40120	Trustee's Collect. - Prior Yr	573,808	519,200	581,700	581,541	524,960
40130	Clerk & Masters Collection	468,838	448,400	410,000	374,505	429,500
40140	Interest And Penalty	128,778	118,000	123,000	132,473	119,000
40150	Pick-Up Taxes	46,137	59,000	119,000	119,307	52,500
40161	Pay In Lieu Of Taxes - Tva	3,955	3,573	3,613	3,613	3,613
40163	Pay In Lieu Of Taxes - Other	8,034,731	7,720,000	8,035,000	8,049,670	8,090,000
40210	Local Option Sales Tax	674,193	560,000	812,000	821,185	800,000
40220	Hotel/Motel Tax	1,708,516	1,600,000	2,000,000	2,061,330	3,500,000
40240	Wheel Tax	3,224,310	3,090,000	3,230,000	3,342,166	3,300,000
40250	Litigation Tax - General	230,271	240,000	230,000	254,307	240,000
40268	Litigation Tax-Courtroom Secur	585,293	625,000	545,000	571,816	600,000
40270	Business Tax	1,239,406	967,600	1,217,600	1,218,644	1,073,800
40275	Local Option Mixed Drink Tax	16,726	0	16,500	16,753	16,800
40285	Development Tax	1,676,325	1,200,000	2,552,000	2,594,250	1,250,000
40320	Bank Excise Tax	151,916	135,000	242,912	283,115	160,000
40330	Wholesale Beer Tax	968,983	900,000	990,000	1,063,987	970,000
40350	Interstate Telecommunications	7,970	7,000	7,030	6,750	7,000
	Total Local Taxes	$60,790,849	$58,261,950	$62,577,432	$62,886,793	$61,596,455
Licenses & Permits						
41120	Animal Registration	$173,233	$253,000	$269,000	$277,896	$257,000
41130	Animal Vaccination	29,503	28,000	29,000	28,446	29,000
41140	Cable Tv Franchise	885,384	865,000	935,000	992,837	950,000
41520	Building Permits	689,091	590,000	720,000	756,569	650,000
41540	Plumbing Permits	95,618	90,000	84,000	85,760	80,000
41550	Moving Permits	450	200	825	825	450
41590	Other Permits	50,075	37,000	75,500	81,575	47,000
	Total Licenses & Permits	$1,923,354	$1,863,200	$2,113,325	$2,223,908	$2,013,450
Fines, Forfeitures & Penalties						
42110	Fines - Circuit Court	$48,145	$36,000	$36,000	$37,213	$37,000
42120	Officers Costs	473,648	480,000	460,000	446,286	480,000
42141	Drug Court Fees - Circuit Cour	21,535	20,000	15,000	15,240	20,000
42150	Jail Fees	199,034	240,000	200,000	203,075	240,000
42190	Data Entry Fee - Circuit Court	2,508	2,500	4,795	4,704	3,500
42191	Courtroom Security Fee	213	400	0	0	0
42242	Veterans Treatment Court Fees-Crim	0	0	580	672	600
42280	Dui Treatment Fines - Criminal	4,604	6,000	5,850	6,135	6,000
42290	Data Entry Fee - Criminal Cour	4,697	2,500	2,600	2,829	3,000
42291	Courtroom Security Fee	4,258	5,000	0	0	0
42292	Victims Assistance Assessments	19,353	20,000	15,000	14,257	20,000
42310	Fines - General Sessions	436,814	490,000	420,000	399,701	475,000
42330	Game And Fish Fines	1,197	1,500	1,500	1,397	1,500
42341	Drug Court Fees - General Sess	62,045	45,000	60,000	57,789	55,000
42342	Veterans Treatment Court Fees-Gene	0	0	13,000	14,224	9,500
42380	Dui Treatment Fines - Gen Sess	52,658	40,000	60,000	60,099	55,000

RUTHERFORD COUNTY, TENNESSEE
County General Fund

Fund 101

Statement of Revenues

Fiscal Year Ending June 30, 2017 Account Number Actual/Estimated		Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Commission Approved 2017
42390	Data Entry Fee - General Sessi	79,711	75,000	80,000	81,967	80,000
42391	Courtroom Security Fee	15,520	16,000	16,000	17,158	16,000
42392	Victims Assistance Assessments	134,655	150,000	185,000	182,866	170,000
42410	Fines - Juvenile Court	5,059	5,000	5,300	5,745	5,000
42440	Drug Control Fines	285	200	135	249	200
42441	Drug Court Fees - Juvenile Cou	10,451	9,000	9,000	9,479	10,000
42450	Jail Fees - Juvenile Detention	480,535	400,000	480,000	526,765	450,000
42490	Data Entry Fee - Juvenile Cour	5,999	7,000	4,000	4,005	6,000
42491	Courtroom Security Fee	2,147	3,100	1,800	1,739	2,200
42530	Data Entry Fee - Chancery Cour	18,779	19,500	19,500	19,935	19,500
42610	Fines	70,103	65,000	65,000	78,731	65,000
42872	Victims Assistance Assessments	28,351	27,000	18,000	17,523	20,000
42910	Proceeds From Confiscated Property	0	0	6,050	6,048	0
	Total Fines, Forfeitures & Penalties	$2,182,304	$2,165,700	$2,184,110	$2,215,831	$2,250,000
Charges from Current Services						
43120	Patient Charges	$0	$0	$36,000	$47,473	$0
43140	Zoning Studies	61,000	65,000	75,000	79,600	60,000
43170	Work Release Charges For Board	120,601	90,000	95,000	104,073	100,000
43320	Subdivision Lot Fees	159,750	65,000	163,000	174,000	100,000
43365	Archives And Records Managemen	131,820	120,000	130,000	131,712	125,000
43370	Telephone Commissions	377,547	340,000	462,000	491,192	380,000
43392	Data Processing Fee - Register	104,444	105,000	111,000	114,922	108,500
43393	Probation Fees	21,695	35,400	199,904	234,991	1,496,406
43394	Data Processing Fee - Sheriff	18,746	18,000	17,500	17,057	18,000
43395	Sex Registry Fee - Sheriff	8,400	8,000	8,000	7,800	8,000
43396	Data Processing Fee-County Cle	25,551	20,000	23,000	30,876	25,000
43541	Contract For Administrative Sv	370,335	340,000	367,225	395,965	366,900
43583	Tbi Criminal Background Fee	5,880	5,000	46,000	48,495	30,000
43990	Other Charges For Service	2,306	0	2,200	2,335	0
	Total Charges from Current Services	$1,408,075	$1,211,400	$1,735,829	$1,880,491	$2,817,806
Other Local Revenues						
44110	Investment Income	$154,200	$140,000	$440,000	$332,266	$300,000
44120	Lease/Rentals	233,237	66,000	151,200	159,945	71,000
44130	Sale Of Materials & Supplies	8,892	10,000	5,100	6,349	9,000
44131	Commissary Sales	228,980	200,000	237,000	285,534	240,000
44140	Sale Of Maps	7,320	10,000	17,630	17,750	10,000
44145	Sale Of Recycled Materials	10,395	10,000	15,360	15,935	0
44150	Sale Of Animals/Livestock	137,679	125,000	113,000	114,528	125,000
44170	Miscellaneous Refunds	54,203	20,000	255,500	255,181	20,000
44530	Sale Of Equipment	13,950	0	128,100	145,232	0
44540	Sale Of Property	48,823	0	0	0	0
44560	Damages Recovered From Individ	99	0	80	80	0
44570	Contributions & Gifts	84,891	20,000	47,258	62,497	36,000
44580	Performance Bond Forfeitures	45,152	60,000	40,000	92,895	45,000
44990	Other Local Revenues	217,822	20,000	20	3,255	0
	Total Other Local Revenues	$1,245,643	$681,000	$1,450,248	$1,491,447	$856,000

RUTHERFORD COUNTY, TENNESSEE
County General Fund

Fund 101

Statement of Revenues

Fiscal Year Ending June 30, 2017 Account Number Actual/Estimated		Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Commission Approved 2017
Fees from Officals						
45110	County Clerk - Excess Fees	$0	$0	$200,000	$802,940	$1,400,000
45120	Circuit Ct Clerk - Excess Fees	494,486	650,000	600,000	650,000	400,000
45180	Register - Excess Fees	0	0	300,000	269,724	825,000
45190	Trustee - Excess Fees	4,561,844	4,250,000	4,910,500	5,094,940	4,500,000
45510	County Clerk	3,310,445	2,900,000	1,515,400	1,515,400	0
45550	Clerk And Master	577,942	650,000	578,000	563,342	570,000
45580	Register	1,580,039	1,535,000	860,161	969,737	0
45590	Sheriff - Service Of Process	78,511	75,000	75,000	72,100	75,000
	Total Fees from Officials	$10,603,267	$10,060,000	$9,039,061	$9,938,183	$7,770,000
State Revenue						
46110	Juvenile Services Program	$9,000	$9,000	$9,000	$9,000	$9,000
46190	Other General Government Grant	68,469	950	88,813	105,744	1,000
46210	Law Enforcement Training Prg	135,600	130,800	135,000	135,000	135,000
46310	Health Department Programs	1,776,049	2,380,065	2,325,900	1,837,996	2,332,964
46390	Other Health And Welfare Grant	0	0	0	0	0
46820	Income Tax	233,060	260,000	240,000	255,879	200,000
46830	Beer Tax	18,055	18,300	18,488	18,488	18,300
46835	Vehicle Certif Of Title Fees	30,126	27,000	38,500	33,483	27,000
46840	Alcoholic Beverage Tax	332,719	320,000	356,119	356,119	350,000
46850	Mixed Drink	0	19,500	0	0	0
46870	Emergency Hospital - Prisoners	0	0	0	63,491	0
46915	Contracted Prisoner Board	3,128,906	2,700,000	3,700,000	4,275,865	2,700,000
46960	Registrar's Salary Supplement	15,164	15,000	15,000	15,164	15,000
46980	Other State Grants	567,578	134,500	138,500	138,607	134,500
46990	Other State Revenues	205,063	464,144	505,444	731,141	524,144
	Total State Revenue	$6,519,789	$6,479,259	$7,570,764	$7,975,977	$6,446,908
Federal Revenue						
47141	Title I Grants To Local Educat	$68,594	$75,000	$78,000	$62,471	$75,000
47180	Community Development	0	330,000	330,000	1,980	328,020
47220	Civil Defense Reimbursement	69,350	0	0	0	0
47230	Disaster Relief	0	0	2,450	2,450	0
47235	Homeland Security Grants	128,469	0	35,254	35,254	75,899
47250	Law Enforcement Grants	33,545	0	30,955	30,955	0
47590	Other Federal Through State	377,909	216,500	351,536	223,706	158,640
47620	Police Service (Lake Area)	40,030	30,000	30,000	36,521	39,000
47700	Asset Forfeiture Funds	69,482	40,000	40,000	23,860	40,000
47990	Other Direct Federal Revenue	891,665	744,838	751,776	901,203	213,680
	Total Federal Revenue	$1,679,044	$1,436,338	$1,649,971	$1,318,400	$930,239
Other Government & Citizen Groups						
48110	Prisoner Board	$18,227	$25,000	$10,000	$8,604	$15,000
48130	Contributions	68,795	25,000	50,297	52,289	25,000
48140	Contracted Services	1,370,694	800,000	800,000	512,301	624,500
48610	Donations	30,000	30,000	0	0	0

RUTHERFORD COUNTY, TENNESSEE
County General Fund

Fund 101
Statement of Revenues

Fiscal Year Ending June 30, 2017 Account Number Actual/Estimated		Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Commission Approved 2017
48990	Other	325	200	750	950	0
	Total Gov't & Citizen Groups	$1,488,041	$880,200	$861,047	$574,144	$664,500
Other Sources						
49700	Insurance Recovery	$24,362	$0	$35,511	$38,843	$0
49800	Transfers In	615,994	728,000	735,380	782,302	704,700
	Total Other Sources	$640,356	$728,000	$770,891	$821,145	$704,700
	Total Revenues	**$88,480,722**	**$83,767,047**	**$89,952,678**	**$91,326,319**	**$86,050,058**

Fund 101
Statement of Appropriations

Fiscal Year Ending June 30, 2017 Estimated/Appropriated/Actual Expense Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
County Commission							
51100	191	Board & Committee Members Fees	$78,225	$107,100	$107,100	$75,400	$107,100
51100	199	Other Per Diem & Fees	80,400	81,900	81,900	74,700	81,900
51100	201	Social Security	8,886	11,720	11,720	8,417	11,720
51100	212	Employer Medicare	2,301	2,750	2,750	2,176	2,750
51100	320	Dues And Memberships	34,932	37,800	37,800	37,174	38,700
51100	399	Other Contracted Services	7,200	7,800	7,800	7,800	7,800
	County Commission		**$211,944**	**$249,070**	**$249,070**	**$205,667**	**$249,970**
Board Of Equalization							
51210	191	Board & Committee Members Fees	$2,900	$12,000	$12,000	$2,100	$12,000
51210	201	Social Security	180	750	750	130	750
51210	212	Employer Medicare	42	180	180	30	180
51210	308	Consultants	0	5,000	5,000	0	5,000
51210	332	Legal Notices	1,031	3,000	3,000	421	3,000
	Board Of Equalization		**$4,153**	**$20,930**	**$20,930**	**$2,681**	**$20,930**
County Mayor							
51300	101	County Official/Administrative	$130,776	$130,776	$130,776	$130,776	$133,431
51300	103	Assistant(S)	86,644	86,976	86,976	86,976	88,403
51300	161	Secretary(S)	103,938	106,423	107,718	107,716	97,416
51300	186	Longevity Pay	1,525	1,575	1,575	1,575	875
51300	201	Social Security	18,754	20,200	20,285	18,995	19,850
51300	204	Pensions	38,649	39,000	39,155	38,035	34,130
51300	205	Employee And Dependent Insurance	26,074	25,030	26,530	26,507	33,630
51300	209	Disability Insurance	551	600	605	540	710
51300	212	Employer Medicare	4,555	4,730	4,750	4,620	4,650
51300	307	Communication	173	500	500	180	500
51300	320	Dues And Memberships	2,600	3,081	3,081	2,600	3,000
51300	321	Engineering Services	1,877	10,000	7,900	7,771	10,000
51300	330	Operating Lease Payments	7,560	7,560	7,560	7,560	7,560
51300	331	Legal Services	30,449	30,000	106,000	105,958	75,000
51300	332	Legal Notices	6,937	10,000	10,000	6,210	10,000
51300	334	Maintenance Agreements	1,403	2,500	2,500	1,980	2,500
51300	337	Maint. & Repair Serv.-Off.Equip.	0	1,000	1,000	217	1,000
51300	348	Postal Charges	1,227	1,200	1,200	572	1,200
51300	349	Printing, Stationery & Forms	0	4,500	4,500	486	2,000
51300	355	Travel	0	800	800	0	800
51300	435	Office Supplies	1,422	3,000	3,000	2,955	5,000
51300	599	Other Charges	70,971	50,000	58,440	51,142	70,000
51300	715	Land	0	0	69,100	69,014	0
	County Mayor		**$536,085**	**$539,451**	**$693,951**	**$672,385**	**$601,655**
Personnel Office							
51310	101	County Official/Administrative	$91,080	$99,373	$99,373	$99,373	$105,201
51310	103	Assistant(S)	72,438	78,625	78,625	73,392	79,364
51310	161	Secretary(S)	0	0	0	0	25,100
51310	169	Part-Time Personnel	14,560	14,560	14,560	10,364	0
51310	186	Longevity Pay	150	175	175	175	275
51310	196	In-Service Training	0	900	900	900	500
51310	201	Social Security	10,907	11,950	11,950	11,209	13,020
51310	204	Pensions	19,467	21,330	21,330	19,702	22,380
51310	205	Employee And Dependent Insurance	15,912	17,370	17,370	14,339	35,970
51310	209	Disability Insurance	302	330	330	317	470
51310	210	Unemployment Compensation	0	0	1,170	498	0
51310	212	Employer Medicare	2,551	2,800	2,800	2,621	3,050

Fund 101
Statement of Appropriations
Fiscal Year Ending June 30, 2017

Estimated/Appropriated/Actual Expense Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
51310	307	Communication	297	100	100	9	100
51310	320	Dues And Memberships	453	470	470	331	494
51310	322	Evaluation And Testing	26,137	24,000	47,500	41,726	34,000
51310	334	Maintenance Agreements	668	1,000	1,000	238	1,000
51310	348	Postal Charges	410	400	400	187	400
51310	355	Travel	390	2,200	1,200	1,172	2,000
51310	399	Other Contracted Services	300	31,595	31,595	31,414	22,594
51310	425	Gasoline	71	300	300	181	300
51310	435	Office Supplies	1,654	2,000	3,000	2,797	2,000
51310	599	Other Charges	3,128	4,300	5,300	5,289	5,550
51310	709	Data Processing Equipment	1,081	0	0	0	0
	Personnel Office		**$261,956**	**$313,778**	**$339,448**	**$316,234**	**$353,768**
County Attorney							
51400	101	County Official/Administrative	$72,000	$72,000	$72,000	$72,000	$72,000
51400	161	Secretary(S)	37,914	39,526	39,526	39,526	40,079
51400	186	Longevity Pay	850	900	900	900	950
51400	201	Social Security	6,598	6,980	6,980	6,672	7,010
51400	204	Pensions	13,258	13,460	13,460	13,440	12,050
51400	205	Employee And Dependent Insurance	25,242	26,620	26,620	24,091	23,800
51400	209	Disability Insurance	203	210	210	206	250
51400	212	Employer Medicare	1,543	1,640	1,640	1,560	1,640
51400	307	Communication	43	0	0	0	0
51400	331	Legal Services	105,011	102,575	102,575	102,575	104,872
	County Attorney		**$262,662**	**$263,911**	**$263,911**	**$260,970**	**$262,651**
Election Commission							
51500	101	County Official/Administrative	$91,455	$92,640	$92,640	$92,640	$94,521
51500	169	Part-Time Personnel	44,117	15,000	25,000	21,810	18,000
51500	186	Longevity Pay	1,850	2,000	2,000	2,000	2,025
51500	187	Overtime Pay	4,464	10,000	10,000	537	10,000
51500	189	Other Salary And Wages	215,793	254,207	254,207	253,550	258,186
51500	192	Election Commission	10,800	10,500	10,500	9,000	10,500
51500	193	Election Workers	185,754	135,000	124,235	116,539	260,000
51500	196	In-Service Training	4,769	7,000	7,000	4,730	7,000
51500	201	Social Security	27,862	29,690	30,310	26,778	35,670
51500	204	Pensions	37,244	42,960	42,960	41,415	38,890
51500	205	Employee And Dependent Insuran	58,864	74,430	74,430	69,844	73,150
51500	209	Disability Insurance	554	650	790	635	780
51500	210	Unemployment Compensation	7,150	0	0	0	0
51500	212	Employer Medicare	6,962	6,950	7,095	6,378	8,350
51500	307	Communication	5,796	5,000	5,000	2,055	5,000
51500	317	Data Processing Services	317	1,500	1,500	1,418	1,500
51500	320	Dues And Memberships	1,550	1,500	1,500	1,452	1,500
51500	332	Legal Notices, Rec. & Ct Costs	20,012	15,000	15,000	12,747	22,000
51500	334	Maintenance Agreements	24,445	27,500	27,500	21,168	29,500
51500	337	Maint. & Repair Serv.-Off.Equi	0	500	500	0	500
51500	348	Postal Charges	18,603	20,000	20,000	21,750	20,000
51500	349	Printing, Stationery & Forms	12,208	10,000	10,000	9,920	12,000
51500	351	Rentals	1,100	1,200	1,200	600	1,200
51500	355	Travel	5,664	6,000	6,000	5,006	6,000
51500	411	Data Processing Supplies	3,438	10,100	10,100	9,177	10,100
51500	435	Office Supplies	15,387	16,500	17,380	17,176	16,500
51500	709	Data Processing Equipment	19,252	20,000	20,000	19,956	15,000
51500	711	Furniture And Fixtures	4,950	2,500	2,620	2,620	1,500
51500	719	Office Equipment	0	1,500	500	355	1,500
	Election Commission		**$830,360**	**$819,827**	**$819,967**	**$771,256**	**$960,872**

Fund 101
Statement of Appropriations
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Estimated/Appropriated/Actual Expense Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
Register Of Deeds							
51600	101	County Official/Administrative	$102,933	$102,933	$52,252	$52,252	$0
51600	106	Deputy(Ies)	585,513	607,166	291,762	291,761	0
51600	169	Part-Time Personnel	8,297	0	0	0	0
51600	186	Longevity Pay	6,300	6,625	6,625	6,100	0
51600	196	In-Service Training	650	650	650	554	650
51600	201	Social Security	41,227	44,440	44,440	41,122	45,310
51600	204	Pensions	83,161	85,800	85,800	82,729	77,900
51600	205	Employee And Dependent Insuran	163,732	176,420	176,420	151,353	150,850
51600	209	Disability Insurance	1,270	1,320	1,320	1,273	1,600
51600	212	Employer Medicare	9,711	10,400	10,400	9,617	10,600
51600	307	Communication	1,160	1,000	1,000	794	1,000
51600	317	Data Processing Services	37,800	31,360	31,360	28,863	28,921
51600	334	Maintenance Agreements	5,855	18,000	18,000	15,444	25,560
51600	348	Postal Charges	3,326	4,000	4,000	2,172	2,500
51600	355	Travel	300	600	600	600	0
51600	411	Data Processing Supplies	7,884	7,500	7,500	2,484	5,000
51600	435	Office Supplies	3,263	4,000	4,000	1,492	3,000
51600	709	Data Processing Equipment	5,598	5,000	5,000	3,704	12,000
	Register Of Deeds		**$1,067,980**	**$1,107,214**	**$741,129**	**$692,314**	**$364,891**
Planning							
51720	101	County Official/Administrative	$76,092	$84,438	$84,438	$84,438	$85,585
51720	103	Assistant(S)	161,359	202,306	202,306	201,956	216,778
51720	105	Supervisor/Director	82,195	90,070	90,070	87,387	88,580
51720	161	Secretary(S)	99,950	117,735	117,735	110,311	110,789
51720	169	Part-Time Personnel	1,958	0	0	0	0
51720	186	Longevity Pay	1,875	1,775	1,775	1,675	1,900
51720	191	Board & Committee Members Fees	25,200	30,000	30,000	25,700	30,000
51720	196	In-Service Training	4,644	7,000	7,000	4,195	7,000
51720	201	Social Security	26,838	32,640	32,640	30,741	33,090
51720	204	Pensions	50,450	59,410	59,410	57,792	53,690
51720	205	Employee And Dependent Insuran	80,009	84,910	84,910	82,776	74,900
51720	209	Disability Insurance	791	920	920	885	1,110
51720	210	Unemployment Compensation	2,322	0	0	0	0
51720	212	Employer Medicare	6,276	7,640	7,640	7,189	7,740
51720	307	Communication	1,654	2,600	2,600	2,012	2,600
51720	320	Dues And Memberships	11,430	13,000	13,000	11,361	13,000
51720	332	Legal Notices	3,260	6,000	6,000	3,108	4,000
51720	334	Maintenance Agreements	10,702	11,000	11,000	5,160	3,950
51720	337	Maint. & Repair Serv.-Off.Equi	0	1,000	1,000	0	1,000
51720	348	Postal Charges	1,149	3,000	3,000	1,608	3,000
51720	349	Printing, Stationery & Forms	204	1,150	1,150	60	1,150
51720	411	Data Processing Supplies	2,740	3,000	3,000	2,997	3,000
51720	425	Gasoline	3,166	6,000	6,000	4,005	4,000
51720	435	Office Supplies	6,072	6,000	6,000	5,045	6,000
51720	437	Periodicals	1,295	1,600	1,600	1,267	1,600
51720	499	Other Supplies And Materials	90	2,000	2,000	1,676	800
51720	709	Data Processing Equipment	0	25,000	25,000	23,392	0
51720	711	Furniture And Fixtures	0	0	0	0	7,500
51720	718	Motor Vehicles	0	0	0	0	0
	Planning		**$661,721**	**$800,194**	**$800,194**	**$756,736**	**$762,762**
Codes Compliance-Environmental							
51750	307	Communication	$370	$600	$600	$387	$600
	Codes Compliance-Environmental		**$370**	**$600**	**$600**	**$387**	**$600**

Fund 101
Statement of Appropriations
Fiscal Year Ending June 30, 2017

Estimated/Appropriated/Actual Expense Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
Geographical Information Syste							
51760	121	Data Processing Personnel	$221,746	$235,452	$235,452	$235,452	$237,320
51760	169	Part-Time Personnel	30,179	30,000	30,000	27,813	30,000
51760	186	Longevity Pay	1,500	1,600	1,600	1,600	1,700
51760	187	Overtime Pay	3,112	4,000	4,000	3,740	4,000
51760	201	Social Security	15,192	16,870	16,870	16,029	16,990
51760	204	Pensions	27,095	28,980	28,980	28,708	26,020
51760	205	Employee And Dependent Insuran	44,995	44,050	44,050	38,558	36,950
51760	209	Disability Insurance	417	440	440	432	530
51760	212	Employer Medicare	3,553	3,950	3,950	3,749	3,980
51760	317	Data Processing Services	46,415	50,000	50,000	49,775	50,000
51760	320	Dues And Memberships	0	1,200	1,200	184	1,200
51760	331	Legal Services	0	0	0	0	10,000
51760	334	Maintenance Agreements	330,000	400,000	400,000	385,008	440,600
51760	348	Postal Charges	52	500	500	1	500
51760	355	Travel	6,400	7,500	7,500	5,958	7,500
51760	411	Data Processing Supplies	22,240	20,000	20,000	11,216	20,000
51760	709	Data Processing Equipment	78,751	57,000	57,000	52,371	95,000
51760	718	Motor Vehicles	0	0	0	0	0
51760	799	Other Capital Outlay	373,847	469,700	469,700	443,318	254,633
	Geographical Information Syste		**$1,205,494**	**$1,371,242**	**$1,371,242**	**$1,303,912**	**$1,236,923**
County Buildings							
51800	103	Assistant(S)	$48,014	$50,036	$50,036	$50,036	$50,746
51800	105	Supervisor/Director	69,235	72,114	72,114	72,113	73,098
51800	162	Clerical Personnel	32,183	33,534	33,534	33,534	33,985
51800	166	Custodial Personnel	94,984	97,864	97,864	97,636	98,097
51800	167	Maintenance Personnel	147,838	196,206	196,206	161,270	189,676
51800	169	Part-Time Personnel	214,789	248,650	248,650	203,868	247,000
51800	186	Longevity Pay	3,150	2,975	2,975	2,975	2,950
51800	187	Overtime Pay	5,245	7,500	7,500	3,065	7,500
51800	201	Social Security	37,182	43,960	43,960	37,416	43,590
51800	204	Pensions	47,983	55,090	55,090	50,122	48,620
51800	205	Employee And Dependent Insuran	125,627	147,010	147,010	126,189	142,650
51800	209	Disability Insurance	939	870	870	968	1,030
51800	210	Unemployment Compensation	287	0	0	0	0
51800	212	Employer Medicare	8,696	10,280	10,280	8,751	10,200
51800	307	Communication	48,588	52,000	52,000	47,122	52,000
51800	309	Contracts W/Government Agencie	68,887	97,000	97,000	95,276	97,000
51800	335	Maint. & Repair Serv. - Bldgs.	45,515	46,500	46,500	25,125	46,500
51800	355	Travel	9,657	8,000	8,000	4,725	10,000
51800	399	Other Contracted Services	88,236	90,145	90,145	80,796	86,734
51800	410	Custodial Supplies	42,812	43,000	43,000	42,948	45,000
51800	425	Gasoline	13,928	20,000	20,000	9,868	20,000
51800	452	Utilities	552,113	525,000	525,000	525,235	525,000
51800	499	Other Supplies & Materials	92,087	100,000	101,000	99,056	100,000
51800	707	Building Improvements	121,270	600,000	599,000	324,549	300,000
51800	709	Data Processing Equipment	0	3,100	3,100	0	1,000
51800	717	Maintenance Equipment	9,450	10,000	10,000	5,853	41,000
51800	718	Motor Vehicles	28,445	0	0	0	30,000
	County Buildings		**$1,957,140**	**$2,560,834**	**$2,560,834**	**$2,108,496**	**$2,303,376**
Other General Administration							
51900	105	Supervisor/Director	$73,947	$77,090	$77,090	$77,090	$79,307
51900	116	Teachers	108,542	109,704	109,704	100,958	104,971

Fund 101
Statement of Appropriations
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Estimated/Appropriated/Actual Expense

Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
51900	140	Salary Supplement	4,500	4,500	4,200	3,500	3,500
51900	169	Part-Time Personnel	0	32,435	32,735	32,723	32,435
51900	186	Longevity Pay	1,600	1,675	1,675	1,300	1,350
51900	201	Social Security	11,406	13,980	13,980	11,112	13,740
51900	204	Pensions	22,574	23,100	23,100	21,807	20,170
51900	205	Employee And Dependent Insuran	19,080	31,160	31,160	17,851	20,160
51900	209	Disability Insurance	336	350	350	327	410
51900	212	Employer Medicare	2,667	3,270	3,270	3,073	3,220
51900	307	Communication	2	100	100	2	100
51900	334	Maintenance Agreements	772	1,000	1,000	829	1,000
51900	355	Travel	80	300	0	0	300
51900	428	Instructional Materials	2,920	2,700	3,000	3,020	2,700
51900	499	Other Supplies And Materials	1,619	1,800	1,800	1,771	1,800
		Other General Administration	**$250,045**	**$303,164**	**$303,164**	**$275,363**	**$285,163**
Preservation Of Records							
51910	101	County Official/Administrative	$47,138	$51,971	$51,971	$51,971	$52,658
51910	103	Assistant(S)	0	0	0	0	27,288
51910	169	Part-Time Personnel	8,903	7,000	8,800	5,953	7,000
51910	186	Longevity Pay	175	200	200	200	225
51910	201	Social Security	3,303	3,670	3,785	3,386	5,410
51910	204	Pensions	5,663	6,250	6,250	6,221	8,550
51910	205	Employee And Dependent Insuran	15,381	16,210	16,210	16,100	28,730
51910	209	Disability Insurance	87	100	100	96	180
51910	212	Employer Medicare	773	860	890	792	1,270
51910	307	Communication	692	1,000	1,000	725	1,000
51910	309	Contracts W/Government Agencies TN	0	0	2,500	2,500	0
51910	320	Dues And Memberships	550	600	600	550	600
51910	334	Maintenance Agreements	320	320	320	320	320
51910	348	Postal Charges	293	380	380	176	380
51910	355	Travel	125	0	0	0	0
51910	432	Library Books	0	200	200	0	200
51910	435	Office Supplies	1,456	1,690	1,690	1,288	1,690
51910	499	Other Supplies And Materials	4,680	4,750	2,805	1,436	4,725
51910	599	Other Charges	22,119	32,328	32,328	28,029	36,602
51910	709	Data Processing Equipment	0	0	0	0	1,000
		Preservation Of Records	**$111,658**	**$127,529**	**$130,029**	**$119,743**	**$177,828**
Risk Management							
51920	105	Supervisor/Director	$84,170	$89,578	$89,578	$89,578	$90,771
51920	162	Clerical Personnel	181,218	188,786	194,936	184,053	226,836
51920	169	Part-Time Personnel	0	26,000	26,000	18,380	0
51920	186	Longevity Pay	1,650	1,825	1,825	1,825	2,000
51920	189	Other Salaries & Wages	109,200	95,025	95,025	95,026	97,032
51920	191	Board & Committee Members Fees	3,900	7,000	7,000	3,100	7,000
51920	201	Social Security	22,423	25,310	25,695	23,063	26,270
51920	204	Pensions	45,036	44,920	45,660	43,435	44,420
51920	205	Employee And Dependent Insuran	72,388	75,530	75,530	67,419	85,440
51920	209	Disability Insurance	692	700	715	663	920
51920	212	Employer Medicare	5,257	5,920	6,010	5,405	6,150
51920	307	Communication	1,150	1,500	1,500	1,053	1,100
51920	334	Maintenance Agreements	1,139	1,900	1,900	1,295	1,900
51920	348	Postal Charges	2,277	4,100	4,100	2,565	4,100
51920	355	Travel	2,333	2,600	2,600	2,160	6,900
51920	399	Other Contracted Services	14,620	34,000	34,000	17,000	34,000

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Statement of Appropriations
Fiscal Year Ending June 30, 2017
Estimated/Appropriated/Actual Expense

Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
51920	425	Gasoline	317	900	900	94	700
51920	435	Office Supplies	7,057	8,500	8,500	8,043	10,200
51920	502	Building And Contents Insuranc	115,706	121,800	121,800	118,049	127,890
51920	506	Liability Insurance	397,943	420,000	420,000	413,869	441,000
51920	508	Premiums On Corporate Surety B	39,331	0	0	0	2,800
51920	599	Other Charges	15,240	29,000	29,000	19,629	36,000
51920	709	Data Processing Equipment	1,168	0	0	0	0
	Risk Management		**$1,124,215**	**$1,184,894**	**$1,192,274**	**$1,115,704**	**$1,253,429**
Accounting And Budgeting							
52100	101	County Official/Administrative	$112,752	$120,770	$120,770	$120,770	$124,013
52100	119	Accountants/Bookkeepers	519,184	557,189	559,289	559,274	623,875
52100	140	Salary Supplements	3,600	7,200	7,200	4,500	5,400
52100	162	Clerical Personnel	27,349	28,494	26,394	16,118	0
52100	169	Part-Time Personnel	35,462	43,500	43,500	36,527	19,000
52100	186	Longevity Pay	4,325	5,050	5,050	5,050	5,025
52100	187	Overtime Pay	2,271	4,500	4,500	1,628	4,500
52100	191	Board & Committee Members Fees	1,200	0	0	0	1,400
52100	201	Social Security	42,264	47,540	47,540	44,547	48,560
52100	204	Pensions	79,542	86,570	86,570	84,150	81,320
52100	205	Employee And Dependent Insuran	121,601	128,350	128,350	115,493	121,330
52100	209	Disability Insurance	1,186	1,310	1,310	1,250	1,650
52100	212	Employer Medicare	9,890	11,120	11,120	10,433	11,360
52100	305	Audit Services	78,781	79,000	79,000	78,781	94,800
52100	307	Communication	198	400	400	205	400
52100	320	Dues And Memberships	1,999	2,500	2,500	2,069	2,500
52100	334	Maintenance Agreements	1,634	1,650	1,650	1,560	2,000
52100	336	Maint. & Repair Serv. - Equip.	296	2,000	2,000	738	2,000
52100	348	Postal Charges	11,167	12,000	12,000	11,515	12,000
52100	355	Travel	4,557	6,400	6,400	4,791	6,000
52100	399	Other Contracted Services	910	1,000	1,100	1,050	1,100
52100	425	Gasoline	233	500	500	500	500
52100	435	Office Supplies	13,516	25,000	24,900	15,498	20,000
52100	709	Data Processing Equipment	9,523	1,000	1,000	0	23,300
52100	719	Office Equipment	3,205	6,000	6,000	4,149	0
	Accounting And Budgeting		**$1,086,645**	**$1,179,043**	**$1,179,043**	**$1,120,596**	**$1,212,033**
Property Assessor							
52300	101	County Official/Administrative	$102,933	$102,933	$102,933	$102,933	$105,023
52300	105	Supervisor/Director	0	228,722	0	0	0
52300	106	Deputies	566,528	408,695	637,417	579,003	568,796
52300	140	Salary Supplement	4,930	5,500	5,500	5,000	5,500
52300	169	Part-Time Personnel	3,114	8,000	8,000	3,003	8,000
52300	186	Longevity Pay	4,250	4,150	4,150	4,150	3,100
52300	187	Overtime Pay	0	3,000	3,000	0	3,000
52300	196	In-Service Training	3,564	22,000	22,000	4,153	15,000
52300	201	Social Security	40,290	47,190	47,190	40,911	43,000
52300	204	Pensions	81,234	90,140	90,140	81,174	73,070
52300	205	Employee And Dependent Insuran	148,361	151,440	151,440	148,983	151,890
52300	209	Disability Insurance	1,239	1,370	1,370	1,241	1,490
52300	212	Employer Medicare	9,468	11,040	11,040	9,612	10,060
52300	307	Communication	970	1,200	1,200	998	2,000
52300	308	Consultants	5,000	0	0	0	0
52300	320	Dues And Memberships	2,600	3,000	3,000	2,600	3,000
52300	334	Maintenance Agreements	30,760	36,000	36,000	26,602	36,000
52300	336	Maint. & Repair Serv. - Equip.	0	2,000	2,000	0	2,000

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Estimated/Appropriated/Actual Expense Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
52300	348	Postal Charges	9,200	12,000	12,000	12,347	12,000
52300	355	Travel	776	2,000	2,000	711	2,000
52300	399	Other Contracted Services	57,075	61,450	61,450	45,750	61,000
52300	411	Data Processing Supplies	2,750	15,000	2,000	300	15,000
52300	435	Office Supplies	11,034	23,000	23,000	9,804	23,000
52300	451	Uniforms	0	0	0	0	2,500
52300	499	Other Supplies And Materials	2,104	3,000	3,000	2,377	3,000
52300	709	Data Processing Equipment	0	10,000	23,000	5,238	10,000
52300	711	Furniture And Fixtures	0	0	0	0	12,000
	Property Assessor		**$1,088,180**	**$1,252,830**	**$1,252,830**	**$1,086,890**	**$1,171,429**
Reappraisal Program							
52310	106	Deputy(Ies)	$511,620	$574,079	$574,079	$543,377	$627,662
52310	186	Longevity Pay	2,575	3,175	3,175	3,175	3,750
52310	201	Social Security	30,434	35,790	35,790	32,364	39,150
52310	204	Pensions	61,549	69,100	69,100	65,171	67,310
52310	205	Employee And Dependent Insuran	139,208	168,690	168,690	141,774	167,590
52310	209	Disability Insurance	942	1,070	1,070	995	1,390
52310	212	Employer Medicare	7,117	8,380	8,380	7,569	9,160
52310	307	Communication	9,367	10,000	10,000	9,117	10,000
52310	317	Data Processing Services	74,250	111,000	111,000	102,735	111,000
52310	336	Maint. & Repair Serv. - Equip.	1,114	2,000	2,000	0	2,000
52310	338	Maint. & Repair Serv. - Vehicl	0	2,000	2,000	0	2,000
52310	348	Postal Charges	7,934	10,000	10,000	9,813	10,000
52310	411	Data Processing Supplies	3,948	4,000	4,000	1,310	4,000
52310	425	Gasoline	8,667	20,000	20,000	7,553	15,000
52310	499	Other Supplies And Materials	5,568	5,000	5,000	4,023	5,000
52310	709	Data Processing Equipment	15,428	5,000	5,000	1,967	5,000
52310	718	Motor Vehicles 2014 CLEAN ENERG	48,452	0	0	0	0
	Reappraisal Program		**$928,173**	**$1,029,284**	**$1,029,284**	**$930,943**	**$1,080,012**
County Trustee's Office							
52400	201	Social Security	$0	$0	$0	$0	$25,150
52400	204	Pensions	0	0	0	0	41,750
52400	205	Employee And Dependent Insurance	0	0	0	0	79,520
52400	209	Disability Insurance	0	0	0	0	860
52400	212	Employer Medicare	0	0	0	0	5,890
52400	307	Communication	425	500	500	480	500
52400	317	Data Processing Services	7,000	8,100	8,100	6,600	8,100
52400	332	Legal Notices, Rec & Ct Costs	200	850	850	315	850
52400	334	Maintenance Agreements	792	850	850	696	850
52400	348	Postal Charges	37,196	49,300	49,300	37,547	49,300
52400	435	Office Supplies	11,818	13,000	13,000	7,960	13,000
52400	499	Other Supplies And Materials	0	1,050	1,050	345	1,050
52400	540	Tax Relief Program	550,349	625,000	625,000	622,729	650,000
52400	709	Data Processing Equipment	74	8,000	8,000	4,966	8,000
	County Trustee's Office		**$607,854**	**$706,650**	**$706,650**	**$681,638**	**$884,820**
County Clerk's Office							
52500	101	County Official/Administrative	$102,933	$102,933	$52,253	$52,252	$0
52500	106	Deputy(Ies)	1,383,844	1,472,965	713,095	713,095	0
52500	169	Part-Time Personnel	13,112	19,500	19,500	5,238	0
52500	186	Longevity Pay	12,625	13,300	13,300	12,975	0
52500	201	Social Security	90,445	99,740	99,740	92,248	102,750
52500	204	Pensions	179,479	190,230	190,230	183,093	174,590
52500	205	Employee And Dependent Insuran	301,609	327,840	327,840	292,825	340,050

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Statement of Appropriations
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Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
52500	209	Disability Insurance	2,750	2,920	2,920	2,817	3,580
52500	212	Employer Medicare	21,153	23,330	23,330	21,600	24,030
52500	307	Communications	12,442	20,000	11,200	10,919	15,000
52500	317	Data Processing Services	16,970	17,022	17,022	17,137	26,430
52500	334	Maintenance Agreements	3,962	6,000	6,000	3,833	6,000
52500	335	Maint. & Repair Serv. - Bldgs.	0	0	0	0	16,800
52500	336	Maint. & Repair Serv. - Equip.	2,053	3,500	3,500	1,016	3,500
52500	338	Maint. & Repair Serv. - Vehicles	779	0	0	0	800
52500	348	Postal Charges	56,813	53,700	61,700	65,202	58,000
52500	355	Travel	619	2,100	2,900	1,887	0
52500	399	Other Contracted Services	0	1,500	1,500	627	2,000
52500	411	Data Processing Supplies	14,376	15,000	15,000	15,005	15,000
52500	425	Gasoline	1,178	3,000	3,000	668	3,000
52500	435	Office Supplies	33,442	35,000	35,000	34,952	35,000
52500	499	Other Supplies And Materials	1,429	5,500	5,500	4,647	5,500
52500	709	Data Processing Equipment	13,839	62,175	62,175	62,122	26,000
52500	719	Office Equipment	1,500	5,800	5,800	4,486	6,000
	County Clerk's Office		**$2,267,352**	**$2,483,055**	**$1,672,505**	**$1,598,644**	**$864,030**
Data Processing							
52600	101	County Official/Administrative	$107,851	$115,861	$115,861	$115,861	$120,509
52600	121	Data Processing Personnel	731,413	803,220	803,220	775,283	853,880
52600	169	Part-Time Personnel	38,254	72,000	72,000	25,030	52,000
52600	186	Longevity Pay	2,675	2,625	2,625	2,625	2,875
52600	187	Overtime Pay	12,487	9,500	9,500	4,861	9,500
52600	201	Social Security	53,825	62,200	62,200	55,322	64,410
52600	204	Pensions	102,272	111,470	111,470	107,117	105,190
52600	205	Employee And Dependent Insuran	133,926	146,010	146,010	131,631	150,010
52600	209	Disability Insurance	1,512	1,710	1,710	1,605	2,150
52600	212	Employer Medicare	12,588	14,550	14,550	12,938	15,070
52600	307	Communication	193,802	190,000	190,000	195,503	210,000
52600	317	Data Processing Services	222,387	255,000	287,000	245,846	287,000
52600	320	Dues And Memberships	2,012	2,800	2,800	2,422	3,000
52600	334	Maintenance Agreements	194,570	300,000	300,000	225,286	235,000
52600	348	Postal Charges	78	800	800	619	800
52600	355	Travel	10,850	15,000	15,000	7,777	15,000
52600	411	Data Processing Supplies	55,997	62,000	62,000	50,753	62,000
52600	425	Gasoline	1,124	1,500	1,500	1,058	1,500
52600	709	Data Processing Equipment	891,448	560,000	560,000	555,890	640,000
52600	790	Other Equipment	38,691	17,000	17,000	16,871	27,500
	Data Processing		**$2,807,762**	**$2,743,246**	**$2,775,246**	**$2,534,298**	**$2,857,394**
Circuit Court							
53100	194	Jury & Witness Expense	$59,619	$50,000	$60,000	$55,594	$55,000
53100	201	Social Security	0	0	0	0	114,140
53100	204	Pensions	0	0	0	0	189,850
53100	205	Employee And Dependent Insurance	0	0	0	0	393,980
53100	209	Disability Insurance	0	0	0	0	440
53100	210	Unemployment Compensation	2,789	0	2,875	2,870	2,000
53100	212	Employer Medicare	0	0	0	0	26,700
53100	307	Communication	4,392	3,500	3,500	3,408	3,500
53100	317	Data Processing Services	96,143	100,600	90,600	89,309	100,600
53100	331	Legal Services	23,326	25,000	29,000	29,947	28,000
53100	334	Maintenance Agreements	10,570	14,500	21,457	19,243	23,000
53100	337	Maint. & Repair Serv.-Off.Equip.	0	2,500	2,500	455	2,500
53100	348	Postal Charges	26,232	30,000	30,000	31,155	30,000

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Estimated/Appropriated/Actual Expense Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
53100	435	Office Supplies	43,781	40,000	48,000	46,719	50,000
53100	499	Other Supplies And Materials	0	1,000	0	0	1,000
53100	599	Other Charges (Court Cost)	124,954	125,000	123,000	122,895	130,000
53100	709	Data Processing Equipment	66,527	21,000	12,043	0	21,000
53100	711	Furniture And Fixtures	180	4,000	4,000	2,296	4,000
53100	719	Office Equipment	0	10,000	3,000	1,552	10,000
	Circuit Court		**$458,513**	**$427,100**	**$429,975**	**$405,443**	**$1,185,710**
Circuit Court Judge							
53110	103	Assistant(S)	$51,378	$53,508	$53,508	$53,507	$54,236
53110	106	Deputy(Ies)	136,298	145,009	145,009	136,005	144,497
53110	186	Longevity Pay	300	325	325	325	425
53110	201	Social Security	11,368	12,330	12,330	11,545	12,350
53110	204	Pensions	22,501	23,810	23,810	22,599	21,240
53110	205	Employee And Dependent Insuran	37,876	35,240	35,240	29,704	28,820
53110	209	Disability Insurance	343	370	370	356	440
53110	210	Unemployment Compensation	1,132	0	0	0	0
53110	212	Employer Medicare	2,659	2,890	2,890	2,700	2,890
53110	348	Postal Charges	165	300	300	200	300
53110	355	Travel	0	1,000	1,000	0	1,000
53110	499	Other Supplies And Materials	64	500	500	359	500
	Circuit Court Judge		**$264,084**	**$275,282**	**$275,282**	**$257,300**	**$266,698**
General Sessions Court							
53300	102	Judges	$475,908	$483,524	$483,524	$483,525	$618,455
53300	103	Assistants	51,879	54,050	54,050	54,050	54,770
53300	106	Deputy(Ies)	113,273	122,301	122,301	119,400	153,666
53300	169	Part-Time Personnel	33,653	30,200	40,900	40,771	44,500
53300	186	Longevity Pay	2,775	3,125	3,125	3,125	3,425
53300	187	Overtime Pay	1,999	2,000	5,000	4,995	2,000
53300	189	Other Salaries & Wages	351,753	396,680	393,680	393,616	431,786
53300	201	Social Security	60,339	67,700	68,365	58,337	81,140
53300	204	Pensions	119,654	127,090	127,090	126,186	134,760
53300	205	Employee And Dependent Insuran	130,648	150,020	149,020	148,601	200,110
53300	209	Disability Insurance	1,599	1,960	1,960	1,648	2,770
53300	210	Unemployment Compensation	0	0	1,470	783	0
53300	212	Employer Medicare	14,671	15,840	15,995	15,516	18,980
53300	307	Communication	2,686	3,200	3,200	2,765	3,200
53300	317	Data Processing Services	12,600	16,800	16,800	16,800	16,800
53300	320	Dues And Memberships	4,170	3,435	4,320	3,905	3,835
53300	322	Evaluation And Testing	8,400	30,000	19,480	9,000	30,000
53300	334	Maintenance Agreements	2,180	2,900	2,900	2,181	2,900
53300	337	Maint. & Repair Serv.-Off.Equi	1,121	1,000	115	0	1,000
53300	348	Postal Charges	2	200	100	69	200
53300	355	Travel	4,591	6,500	4,000	2,299	6,500
53300	432	Library Books	474	2,000	2,100	2,062	3,000
53300	435	Office Supplies	8,750	8,000	10,500	10,526	8,000
53300	451	Uniforms	675	675	675	675	900
53300	709	Data Processing Equipment	0	0	0	0	10,000
53300	719	Office Equipment	0	0	0	0	8,710
	General Sessions Court		**$1,403,800**	**$1,529,200**	**$1,530,670**	**$1,500,835**	**$1,841,407**
Drug Court							
53330	103	Assistant(S)	$37,135	$50,793	$50,793	$41,338	$0
53330	105	Supervisor/Director	50,431	60,859	60,859	60,859	67,904
53330	161	Secretary(S)	25,047	26,098	26,098	23,936	26,947

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Estimated/Appropriated/Actual Expense Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
53330	169	Part-Time Personnel	24,265	31,200	31,200	25,590	31,200
53330	186	Longevity Pay	1,001	500	500	500	300
53330	189	Other Salaries & Wages	152,544	192,385	192,385	179,801	224,527
53330	201	Social Security	17,355	22,440	22,440	19,675	21,760
53330	204	Pensions	31,365	39,580	39,580	36,521	34,080
53330	205	Employee And Dependent Insuran	66,679	89,300	89,300	77,076	99,160
53330	209	Disability Insurance	478	620	620	542	710
53330	210	Unemployment Compensation	7,150	0	2,660	1,345	0
53330	212	Employer Medicare	4,059	5,250	5,250	4,601	5,090
53330	307	Communication	3,101	3,500	3,500	2,644	3,500
53330	320	Dues And Memberships	200	320	320	75	320
53330	333	Licenses	1,010	1,010	1,010	1,010	4,610
53330	334	Maintenance Agreements	808	1,200	1,200	1,072	1,200
53330	348	Postal Charges	256	500	500	279	500
53330	355	Travel	1,658	1,000	1,000	317	2,500
53330	425	Gasoline	0	1,000	1,000	231	1,000
53330	435	Office Supplies	3,296	3,400	3,400	3,243	3,400
53330	499	Other Supplies And Materials	19,017	25,000	25,000	27,641	40,000
53330	506	Liability Insurance	0	385	385	0	385
53330	524	In Service/Staff Development	1,696	3,500	3,500	3,046	5,000
	Drug Court		**$448,551**	**$559,840**	**$562,500**	**$511,342**	**$574,093**
Chancery Court							
53400	101	County Official/Administrative	$102,933	$102,933	$102,933	$102,933	$105,023
53400	106	Deputy(Ies)	441,313	477,022	477,022	462,163	467,434
53400	164	Attendants	33,926	33,928	33,928	33,927	34,411
53400	169	Part-Time Personnel	45,877	31,900	31,900	29,292	31,900
53400	186	Longevity Pay	4,200	4,450	4,450	4,450	4,200
53400	187	Overtime Pay	3,685	5,000	5,000	2,050	5,000
53400	194	Jury And Witness Expense	1,975	5,400	5,150	759	5,400
53400	201	Social Security	38,279	40,630	40,630	38,250	40,180
53400	204	Pensions	70,170	74,620	74,620	72,078	65,680
53400	205	Employee And Dependent Insuran	96,739	113,510	113,510	109,124	113,900
53400	209	Disability Insurance	1,065	1,140	1,140	1,106	1,340
53400	212	Employer Medicare	8,952	9,510	9,510	8,946	9,400
53400	307	Communication	2,759	3,000	3,400	3,147	3,250
53400	317	Data Processing Services	19,137	18,600	20,300	19,607	23,605
53400	320	Dues And Memberships	934	1,230	1,230	1,005	1,505
53400	332	Legal Notices	0	15,000	15,000	(1,053)	15,000
53400	334	Maintenance Agreements	6,012	9,366	8,966	6,599	9,485
53400	336	Maint. & Repair Serv. - Equip.	100	1,000	1,000	468	1,000
53400	348	Postal Charges	17,318	26,000	26,000	19,316	26,000
53400	355	Travel	330	2,000	2,000	650	2,000
53400	399	Other Contracted Services	237	800	1,050	894	900
53400	435	Office Supplies	25,510	23,000	23,000	17,721	23,000
53400	499	Other Supplies And Materials	3,557	500	500	299	900
53400	709	Data Processing Equipment	8,418	2,000	2,000	1,650	9,027
	Chancery Court		**$933,426**	**$1,002,539**	**$1,004,239**	**$935,381**	**$999,540**
Juvenile Court							
53500	102	Judge(S)	$158,636	$161,175	$161,175	$161,175	$161,336
53500	106	Deputy(Ies)	26,405	36,423	36,423	33,927	34,411
53500	161	Secretary(S)	37,303	38,869	38,869	38,868	39,391
53500	169	Part-Time Personnel	28,352	50,000	50,000	38,033	39,000
53500	186	Longevity Pay	125	150	150	150	250
53500	189	Other Salaries & Wages	83,418	91,792	91,792	91,792	124,068

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Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
53500	201	Social Security	17,955	23,470	23,470	19,798	24,710
53500	204	Pensions	35,729	39,320	39,320	38,978	38,320
53500	205	Employee And Dependent Insuran	21,443	30,840	30,840	22,527	51,700
53500	209	Disability Insurance	423	610	610	504	800
53500	212	Employer Medicare	4,739	5,490	5,490	5,212	5,780
53500	307	Communication	772	1,000	1,000	780	1,000
53500	317	Data Processing Services	2,517	4,700	4,700	4,315	4,700
53500	320	Dues And Memberships	2,248	2,400	3,600	3,014	3,400
53500	334	Maintenance Agreements	779	1,160	560	495	1,160
53500	348	Postal Charges	61	300	300	27	300
53500	355	Travel	1,061	2,500	2,350	1,639	3,500
53500	399	Other Contracted Services	52,215	55,000	55,000	51,730	55,000
53500	432	Library Books	3,289	3,020	3,170	3,078	3,020
53500	435	Office Supplies	3,396	3,500	3,500	3,482	3,500
53500	451	Uniforms	612	750	150	103	750
53500	499	Other Supplies And Materials	2,922	3,500	3,500	3,098	3,500
53500	709	Data Processing Equipment	1,235	1,500	1,500	1,361	1,500
53500	719	Office Equipment	3,000	0	0	0	0
	Juvenile Court		**$488,635**	**$557,469**	**$557,469**	**$524,086**	**$601,096**
District Attorney General							
53600	103	Assistant(S)	$58,837	$66,651	$66,651	$66,651	$119,076
53600	186	Longevity Pay	250	275	275	275	300
53600	201	Social Security	3,492	4,150	4,150	4,046	7,410
53600	204	Pensions	7,073	8,020	8,020	7,981	12,730
53600	205	Employee And Dependent Insuran	13,919	10,740	10,740	10,683	20,630
53600	209	Disability Insurance	108	130	130	122	270
53600	212	Employer Medicare	817	980	980	946	1,740
53600	317	Data Processing Services	791	4,700	4,700	4,315	4,700
53600	320	Dues And Memberships	400	400	400	400	800
	District Attorney General		**$85,687**	**$96,046**	**$96,046**	**$95,419**	**$167,656**
Office Of Public Defender							
53610	103	Assistant(S)	$46,870	$54,628	$54,628	$54,628	$105,613
53610	186	Longevity Pay	0	0	0	0	75
53610	201	Social Security	2,864	3,390	3,390	3,294	6,560
53610	204	Pensions	5,610	6,540	6,540	6,514	11,270
53610	205	Employee And Dependent Insuran	5,316	5,880	5,880	5,872	17,980
53610	209	Disability Insurance	83	110	110	100	240
53610	212	Employer Medicare	670	800	800	770	1,540
53610	320	Dues And Memberships	400	400	400	400	800
53610	348	Postal Charges	430	400	400	410	400
	Office Of Public Defender		**$62,243**	**$72,148**	**$72,148**	**$71,988**	**$144,478**
Other Admin Of Justice							
53900	111	Probation Officer(S)	$0	$0	$172,189	$149,431	$642,598
53900	186	Longevity Pay	0	0	0	0	400
53900	201	Social Security	0	0	10,635	8,957	39,870
53900	204	Pensions	0	0	19,455	17,467	68,550
53900	205	Employee And Dependent Insurance	0	0	25,625	23,711	151,700
53900	209	Disability Insurance	0	0	310	255	1,420
53900	212	Employer Medicare	0	0	2,490	2,095	9,330
53900	307	Communication	0	0	5,400	577	21,600
53900	312	Contracts W/Private Agencies	0	0	51,900	51,828	185,000
53900	317	Data Processing Services	0	0	3,900	1,079	38,000
53900	334	Maintenance Agreements	0	0	9,000	8,400	1,000

Fund 101
Statement of Appropriations
Fiscal Year Ending June 30, 2017
Estimated/Appropriated/Actual Expense

Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
53900	335	Maint. & Repair Serv. - Bldgs.	0	0	600	0	4,000
53900	336	Maint. & Repair Serv. - Equip.	0	0	0	0	2,000
53900	348	Postal Charges	0	0	1,200	74	4,800
53900	351	Rentals	0	0	25,500	25,500	102,000
53900	355	Travel	0	0	0	0	3,600
53900	399	Other Contracted Services	0	0	15,000	14,900	62,000
53900	435	Office Supplies	0	0	3,600	3,333	14,400
53900	452	Utilities	0	0	3,600	3,868	16,000
53900	499	Other Supplies And Materials	0	0	17,100	16,394	68,400
	Other Admin Of Justice		**$0**	**$0**	**$367,504**	**$327,869**	**$1,436,668**
Probation Services							
53910	101	County Official/Administrative	$65,742	$68,491	$68,491	$68,491	$70,620
53910	103	Assistant(S)	49,279	51,321	51,321	51,321	53,843
53910	112	Youth Service Officer(S)	164,425	190,102	190,102	190,101	192,685
53910	161	Secretary(S)	30,466	32,132	32,132	32,131	32,569
53910	186	Longevity Pay	1,775	1,975	1,975	1,975	2,200
53910	196	In-Service Training	950	1,500	1,500	1,051	1,500
53910	201	Social Security	18,536	21,330	21,330	20,390	21,820
53910	204	Pensions	37,309	41,180	41,180	41,017	37,520
53910	205	Employee And Dependent Insuran	66,820	73,280	73,280	67,681	65,600
53910	209	Disability Insurance	572	640	640	628	770
53910	212	Employer Medicare	4,335	4,990	4,990	4,769	5,110
53910	307	Communication	1,217	1,700	1,700	1,257	1,700
53910	312	Contracts W/Private Agencies	460,077	464,144	464,144	458,935	464,144
53910	317	Data Processing Services	6,448	9,115	9,115	9,115	9,265
53910	334	Maintenance Agreements	709	1,250	1,250	743	1,250
53910	335	Maint. & Repair Serv. - Bldgs.	0	500	500	0	500
53910	336	Maint. & Repair Serv. - Equip.	0	500	500	0	500
53910	348	Postal Charges	30	125	125	50	100
53910	355	Travel	3,826	4,000	4,000	3,861	4,000
53910	435	Office Supplies	2,051	2,000	2,000	1,254	2,000
53910	499	Other Supplies And Materials	1,034	900	900	860	900
	Probation Services		**$915,601**	**$971,175**	**$971,175**	**$955,630**	**$968,596**
Victim Assistance Programs							
53930	103	Assistant(S)	$45,936	$58,102	$58,102	$58,102	$61,323
53930	169	Part-Time Personnel	23,901	20,360	20,360	18,698	20,360
53930	186	Longevity Pay	0	75	75	75	100
53930	189	Other Salaries & Wages	64,689	76,268	76,268	76,268	77,839
53930	196	In-Service Training	3,256	3,500	3,500	1,412	5,000
53930	201	Social Security	8,295	9,600	9,600	9,423	9,900
53930	204	Pensions	13,284	16,100	16,100	16,033	14,850
53930	205	Employee And Dependent Insuran	7,479	10,670	10,670	10,654	11,360
53930	209	Disability Insurance	197	250	250	247	310
53930	212	Employer Medicare	1,940	2,250	2,250	2,204	2,320
53930	307	Communication	639	800	800	679	800
53930	317	Data Processing Services	0	4,700	4,700	0	4,700
53930	320	Dues And Memberships	410	475	475	410	475
53930	334	Maintenance Agreements	1,195	1,300	1,300	1,195	1,300
53930	348	Postal Charges	9	50	50	0	50
53930	399	Other Contracted Services	2,877	4,315	4,315	4,315	4,315
53930	435	Office Supplies	1,930	2,000	2,000	1,644	2,000
53930	719	Office Equipment	0	0	0	0	5,000
	Victim Assistance Programs		**$176,037**	**$210,815**	**$210,815**	**$201,359**	**$222,002**

Fund 101
Statement of Appropriations
Fiscal Year Ending June 30, 2017

Estimated/Appropriated/Actual Expense Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
Sheriff's Department							
54110	101	County Official/Administrative	$124,549	$124,549	$124,549	$124,549	$127,078
54110	103	Assistant(S)	512,116	532,331	532,331	515,757	520,497
54110	106	Deputy(Ies)	38,040	39,648	44,448	44,434	51,508
54110	107	Detective(S)	1,093,118	1,141,831	1,141,831	1,129,786	1,087,174
54110	109	Captain(S)	258,480	269,280	269,780	269,753	334,259
54110	110	Lieutenant(S)	899,394	959,360	959,360	955,898	962,411
54110	112	Youth Service Officer(S)	1,975,871	2,066,342	2,066,342	2,047,070	2,076,078
54110	115	Sergeant(S)	1,810,708	1,840,700	1,840,700	1,822,052	1,902,833
54110	119	Accountants/Bookkeepers	256,575	265,399	265,399	264,754	313,428
54110	121	Data Processing Personnel	243,016	259,046	259,046	252,586	263,534
54110	140	Salary Supplements	127,800	132,000	132,000	126,600	130,800
54110	148	Dispatchers/Radio Operators	697,557	794,211	794,211	763,899	803,625
54110	162	Clerical Personnel	515,443	548,496	548,496	547,052	545,453
54110	169	Part-Time Personnel	448,091	497,080	497,080	458,314	500,000
54110	186	Longevity Pay	66,225	67,225	67,225	65,575	71,950
54110	187	Overtime Pay	1,122,408	915,500	1,079,786	1,047,389	915,500
54110	189	Other Salaries & Wages	3,214,893	3,354,725	3,349,425	3,275,506	3,711,990
54110	194	Jury And Witness Expense	9,269	10,000	10,000	0	10,000
54110	196	In-Service Training	187,532	160,000	174,500	165,403	160,000
54110	199	Other Per Diem & Fees	0	0	0	(465)	0
54110	201	Social Security	797,524	856,080	866,296	818,791	887,730
54110	204	Pensions	1,543,855	1,593,290	1,612,975	1,575,322	1,473,020
54110	205	Employee And Dependent Insuran	2,736,831	2,870,720	2,810,910	2,623,382	2,616,350
54110	209	Disability Insurance	21,214	22,570	22,570	21,944	27,940
54110	210	Unemployment Compensation	633	15,000	15,000	473	0
54110	212	Employer Medicare	186,812	200,220	202,604	191,168	207,620
54110	307	Communication	280,622	333,900	333,900	289,210	310,000
54110	312	Contracts W/Private Agencies	33,710	50,000	60,000	53,036	43,000
54110	317	Data Processing Services	175,977	200,000	219,500	209,945	250,000
54110	320	Dues And Memberships	10,332	12,038	12,038	9,389	11,334
54110	334	Maintenance Agreements	42,442	84,586	81,786	81,480	83,500
54110	336	Maint. & Repair Serv. - Equip.	31,791	72,900	62,900	46,421	73,400
54110	338	Maint. & Repair Serv.-Vehicles	103,498	150,000	138,000	127,362	150,000
54110	348	Postal Charges	13,607	13,000	13,000	12,768	15,000
54110	349	Printing, Stationery & Forms	6,368	10,000	10,000	7,482	10,000
54110	351	Rentals	2,400	3,180	3,180	3,125	3,180
54110	357	Veterinary Services	3,510	6,500	6,500	5,441	6,500
54110	399	Other Contracted Services	12,729	5,000	24,314	9,309	2,500
54110	401	Animal Food & Supplies	8,469	9,625	14,606	12,495	9,625
54110	411	Data Processing Supplies	12,221	12,000	17,300	17,036	15,000
54110	425	Gasoline	571,518	700,000	635,000	472,257	600,000
54110	429	Instructional Supp & Mat	12,329	14,500	14,500	13,971	15,500
54110	431	Law Enforcement Supplies	75,603	85,000	81,200	68,867	85,000
54110	435	Office Supplies	44,692	50,000	50,000	46,143	50,000
54110	437	Periodicals	5,770	9,000	9,000	7,447	9,000
54110	451	Uniforms	152,841	150,800	150,800	145,433	150,800
54110	453	Vehicle Parts	155,059	200,000	188,000	181,707	180,000
54110	499	Other Supplies & Materials	41,990	40,400	52,639	40,512	43,500
54110	505	Judgments	19,052	20,000	20,000	12,149	20,000
54110	599	Other Charges	10,365	10,000	10,900	5,785	10,000
54110	708	Communication Equipment	57,703	125,000	155,955	155,694	180,000
54110	709	Data Processing Equipment	191,197	150,000	600,595	600,447	30,000
54110	716	Law Enforcement Equipment	359,135	200,000	268,500	265,863	250,000
54110	718	Motor Vehicles	948,737	1,000,000	1,027,366	1,027,003	1,000,000
54110	719	Office Equipment	8,785	15,000	14,700	9,865	15,000

Fund 101
Statement of Appropriations
Fiscal Year Ending June 30, 2017

Estimated/Appropriated/Actual Expense Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
54110	790	Other Equipment	570	10,000	0	0	10,000
	Sheriff's Department		**$22,280,976**	**$23,278,032**	**$23,963,043**	**$23,044,634**	**$23,332,617**
Special Patrols							
54120	150	Nightwatchmen	$33,824	$39,341	$39,341	$31,380	$34,650
54120	201	Social Security	2,048	2,440	2,440	1,871	2,150
54120	204	Pensions	4,049	4,710	4,710	3,656	3,700
54120	212	Employer Medicare	479	580	580	438	510
54120	425	Gasoline	0	0	0	0	0
	Special Patrols		**$40,400**	**$47,071**	**$47,071**	**$37,345**	**$41,010**
Traffic Control							
54130	336	Maint. & Repair Serv. - Equip.	$641	$7,500	$7,500	$0	$7,500
54130	452	Utilities	11,634	12,500	12,500	11,247	12,500
	Traffic Control		**$12,275**	**$20,000**	**$20,000**	**$11,247**	**$20,000**
Administration Of Sex Offender							
54160	186	Longevity Pay	$375	$400	$400	$400	$425
54160	187	Overtime Pay	3,640	7,000	5,700	5,213	7,000
54160	189	Other Salaries & Wages	41,359	42,779	44,079	44,062	44,665
54160	196	In-Service Training	2,915	5,000	4,000	0	5,000
54160	201	Social Security	2,699	3,120	3,120	2,994	3,230
54160	204	Pensions	5,368	6,010	6,010	5,844	5,560
54160	205	Employee And Dependent Insuran	7,799	8,570	8,570	8,132	8,940
54160	209	Disability Insurance	73	80	80	77	100
54160	212	Employer Medicare	631	730	730	700	760
54160	435	Office Supplies	889	2,000	2,000	1,939	2,000
54160	599	Other Charges	1,850	1,600	2,600	2,450	1,600
	Administration Of Sex Offender		**$67,598**	**$77,289**	**$77,289**	**$71,811**	**$79,280**
Jail							
54210	103	Assistant(S)	$63,134	$65,818	$70,918	$70,917	$73,994
54210	109	Captain(S)	102,486	122,031	122,031	122,031	63,461
54210	110	Lieutenant(S)	274,946	275,537	275,537	273,141	270,863
54210	115	Sergeant(S)	440,675	449,884	449,884	448,857	402,990
54210	160	Guards	3,700,212	4,034,509	3,979,409	3,971,999	3,683,767
54210	162	Clerical Personnel	42,081	43,827	43,827	43,828	44,424
54210	167	Maintenance Personnel	135,324	145,113	145,113	141,151	147,093
54210	169	Part-Time Personnel	24,510	45,000	45,000	39,522	45,000
54210	186	Longevity Pay	24,450	23,150	23,150	22,475	21,775
54210	187	Overtime Pay	249,922	266,000	416,000	415,999	270,000
54210	189	Other Salaries & Wages	505,689	526,627	526,627	516,804	524,095
54210	196	In-Service Training	19,281	26,000	26,000	17,388	26,000
54210	201	Social Security	328,591	371,850	378,050	355,484	343,950
54210	204	Pensions	662,962	712,520	724,490	716,104	586,570
54210	205	Employee And Dependent Insuran	1,423,208	1,556,100	1,436,480	1,341,807	1,440,790
54210	209	Disability Insurance	9,662	10,480	10,480	10,088	11,470
54210	210	Unemployment Compensation	28,514	10,000	10,000	866	15,000
54210	212	Employer Medicare	76,969	86,970	88,420	83,404	80,440
54210	320	Dues And Memberships	344	1,200	1,200	196	1,200
54210	334	Maintenance Agreements	48,229	56,120	55,420	51,614	64,120
54210	335	Maint. & Repair Serv. - Bldgs.	186,784	225,000	226,800	220,380	225,000
54210	336	Maint. & Repair Serv. - Equip.	38,127	50,000	55,400	50,438	56,623
54210	349	Printing, Stationery & Forms	11,201	10,000	13,447	12,447	10,000
54210	354	Transp. Other Than Students	27,918	20,000	50,000	48,426	20,000
54210	399	Other Contracted Services	4,039,858	4,132,253	4,132,253	4,132,253	4,422,712

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Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
54210	410	Custodial Supplies	105,314	121,000	121,000	117,736	121,000
54210	411	Data Processing Supplies	21,926	20,000	20,300	17,879	20,000
54210	421	Food Preparation Supplies	132,748	130,000	175,000	146,250	135,233
54210	422	Food Supplies	1,278,708	1,200,000	1,585,000	1,505,207	1,300,000
54210	431	Law Enforcement Supplies	11,337	15,000	15,000	10,004	15,000
54210	435	Office Supplies	13,117	15,000	15,000	14,994	15,000
54210	441	Prisoners Clothing	101,947	100,000	124,000	122,272	100,000
54210	451	Uniforms	76,925	70,000	70,000	69,594	70,000
54210	452	Utilities	773,569	791,000	676,000	609,985	700,000
54210	499	Other Supplies & Materials	6,832	5,000	16,440	6,172	3,000
54210	707	Building Improvements	324,252	220,000	220,000	212,607	350,000
54210	708	Communication Equipment	8,899	10,000	10,000	9,745	10,000
54210	709	Data Processing Equipment	84,443	131,000	131,000	130,805	103,300
54210	710	Food Service Equipment	1,087	5,000	0	0	5,000
54210	717	Maintenance Equipment	18,175	20,000	8,000	7,600	15,000
54210	719	Office Equipment	4,923	7,500	7,500	7,500	7,500
54210	732	Building Purchases	0	40,000	20,000	17,299	0
54210	790	Other Equipment	4,821	10,000	10,000	9,652	20,000
	Jail		**$15,434,100**	**$16,176,489**	**$16,530,176**	**$16,122,920**	**$15,841,370**
Workhouse/Penal Farm Operation							
54220	101	County Official/Administrative	$70,082	$73,018	$73,018	$73,017	$75,494
54220	109	Captains	64,398	67,088	67,088	67,087	67,977
54220	110	Lieutenant(S)	47,161	50,637	50,637	50,636	51,340
54220	115	Sergeants	286,686	291,483	291,483	286,796	290,681
54220	160	Guards	1,036,013	1,125,699	1,125,699	1,102,421	1,140,419
54220	161	Secretary	31,049	32,373	32,373	32,372	32,827
54220	162	Clerical Personnel	181,322	188,415	188,415	187,116	258,766
54220	169	Part-Time Personnel	10,933	18,500	18,500	12,988	18,500
54220	186	Longevity Pay	5,950	6,550	6,550	5,675	6,625
54220	187	Overtime Pay	40,997	30,000	100,000	98,593	50,000
54220	191	Board & Committee Members Fees	4,700	4,800	4,800	4,000	4,800
54220	196	In-Service Training	19,446	18,000	19,000	18,609	20,000
54220	201	Social Security	106,117	117,100	121,440	114,747	123,850
54220	204	Pensions	209,682	223,280	231,660	226,118	210,450
54220	205	Employee And Dependent Insuran	427,280	476,300	392,565	384,676	436,290
54220	209	Disability Insurance	3,042	3,390	3,390	3,292	4,220
54220	210	Unemployment Compensation	3,771	0	4,220	1,118	0
54220	212	Employer Medicare	24,835	27,390	28,405	26,852	28,970
54220	307	Communication	5,676	7,000	7,000	6,793	7,000
54220	312	Contracts W/Private Agencies	57,425	105,050	105,050	98,398	23,000
54220	320	Dues And Memberships	15,710	1,500	1,500	629	2,000
54220	322	Evaluation And Testing	2,087	2,400	1,400	303	3,000
54220	330	Operating Lease Payments	780	1,200	1,200	780	1,200
54220	334	Maintenance Agreements	22,689	40,000	40,000	22,600	40,000
54220	335	Maint. & Repair Serv. - Bldgs.	43,964	50,000	50,000	41,493	51,000
54220	336	Maint. & Repair Serv. - Equip.	15,235	21,000	21,000	17,183	22,000
54220	338	Maint. & Repair Serv. - Vehicl	3,824	8,000	8,000	7,982	9,000
54220	340	Medical And Dental Services	244	1,500	2,500	1,149	3,500
54220	348	Postal Charges	863	1,400	2,400	1,853	2,500
54220	355	Travel	0	3,360	3,360	5,658	0
54220	399	Other Contracted Services	667,863	750,000	749,000	739,871	750,000
54220	410	Custodial Supplies	25,151	28,000	29,000	28,941	28,000
54220	411	Data Processing Supplies	4,393	6,000	6,000	3,825	6,000
54220	413	Drugs And Medical Supplies	0	3,000	2,000	747	3,000
54220	418	Equipment & Machinery Parts	2,873	2,400	2,400	1,811	2,500

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Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
54220	425	Gasoline	9,912	12,000	11,000	6,383	12,000
54220	431	Law Enforcement Supplies	3,165	6,000	6,000	4,923	5,000
54220	435	Office Supplies	10,583	7,000	7,000	6,156	7,250
54220	441	Prisoners Clothing	17,870	15,000	14,000	13,166	15,000
54220	451	Uniforms	8,906	11,000	11,000	8,235	12,000
54220	452	Utilities	245,337	250,000	250,000	233,879	250,000
54220	499	Other Supplies And Materials	14,534	19,000	20,000	19,916	20,000
54220	718	Motor Vehicles	0	0	0	0	0
	Workhouse/Penal Farm Operation		**$3,752,548**	**$4,105,833**	**$4,110,053**	**$3,968,787**	**$4,096,159**
Juvenile Services							
54240	101	County Official/Administrative	$72,543	$75,580	$75,580	$75,580	$77,923
54240	109	Captain(S)	59,067	61,558	61,558	61,558	62,392
54240	110	Lieutenant(S)	46,332	49,736	49,736	49,640	50,444
54240	115	Sergeant(S)	228,837	247,111	239,111	238,548	226,885
54240	160	Guards	224,796	241,527	234,527	233,722	239,215
54240	161	Secretary(S)	69,797	72,710	72,710	72,710	74,301
54240	164	Attendants	470,526	514,998	505,998	502,841	511,100
54240	169	Part-Time Personnel	37,754	61,636	61,636	53,290	99,710
54240	186	Longevity Pay	4,050	4,125	4,125	3,950	3,300
54240	187	Overtime Pay	38,963	30,000	83,000	81,191	35,000
54240	189	Other Salaries & Wages	39,744	45,492	45,492	41,608	42,201
54240	196	In-Service Training	2,722	6,120	5,475	5,475	6,000
54240	201	Social Security	78,228	87,080	88,880	84,994	88,200
54240	204	Pensions	149,694	160,740	164,215	159,990	141,010
54240	205	Employee And Dependent Insuran	230,725	282,960	256,600	254,972	279,980
54240	209	Disability Insurance	2,111	2,430	2,465	2,217	2,830
54240	210	Unemployment Compensation	4,129	0	10,100	10,079	0
54240	212	Employer Medicare	18,295	20,370	20,795	19,877	20,630
54240	307	Communication	2,198	2,500	3,000	2,628	2,850
54240	317	Data Processing Services	8,434	15,550	14,550	12,180	12,700
54240	320	Dues And Memberships	335	500	500	335	500
54240	334	Maintenance Agreements	7,241	7,200	7,200	7,145	7,598
54240	335	Maint. & Repair Serv. - Bldgs.	0	1,000	1,000	825	1,000
54240	336	Maint. & Repair Serv. - Equip.	1,000	3,792	3,992	3,692	1,200
54240	338	Maint. & Repair Serv. - Vehicl	235	1,500	1,000	404	1,500
54240	340	Medical & Dental Services	75,000	75,000	75,000	75,000	87,000
54240	348	Postal Charges	455	500	500	344	500
54240	349	Printing, Stationery & Forms	913	1,500	1,300	1,322	1,500
54240	355	Travel	791	2,000	2,645	2,511	2,000
54240	399	Other Contracted Services	77,962	72,300	84,300	83,083	79,500
54240	425	Gasoline	355	500	500	400	500
54240	429	Instructional Supp & Mat	4,936	1,800	2,800	2,735	2,700
54240	435	Office Supplies	782	800	1,800	1,762	4,000
54240	451	Uniforms	2,906	3,000	3,000	2,958	5,200
54240	499	Other Supplies And Materials	28,561	33,700	35,475	35,252	35,700
54240	599	Other Charges	1,626	625	850	846	1,000
54240	719	Office Equipment	3,961	0	0	0	0
54240	790	Other Equipment	0	2,020	2,020	2,020	8,265
	Juvenile Services		**$1,996,004**	**$2,189,960**	**$2,223,435**	**$2,187,684**	**$2,216,334**
Rural Fire Protection							
54320	101	County Official/Administrative	$68,041	$75,870	$75,870	$74,655	$75,648
54320	103	Assistant(S)	0	0	0	0	0
54320	140	Salary Supplements	7,800	11,400	11,400	8,400	16,200
54320	163	Educational Assistants	35,138	36,489	36,489	36,488	36,995

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Statement of Appropriations
Fiscal Year Ending June 30, 2017
Estimated/Appropriated/Actual Expense

Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
54320	169	Part-Time Personnel	0	0	0	0	30,000
54320	186	Longevity Pay	150	175	175	175	200
54320	187	Overtime Pay	0	10,000	41,650	41,612	20,000
54320	189	Other Salaries & Wages	455,975	648,242	628,242	571,494	976,519
54320	201	Social Security	33,988	48,500	49,225	43,873	71,650
54320	204	Pensions	67,883	93,630	95,025	87,108	119,990
54320	205	Employee And Dependent Insuran	118,869	156,110	156,110	138,044	262,660
54320	209	Disability Insurance	1,029	1,410	1,410	1,227	2,400
54320	212	Employer Medicare	7,949	11,350	11,520	10,261	16,760
54320	307	Communication	28,651	36,350	36,350	29,610	36,350
54320	316	Contributions	2,000	2,000	2,000	2,000	2,000
54320	320	Dues And Memberships	1,163	1,200	1,200	958	1,200
54320	322	Evaluation And Testing	20,402	20,000	20,000	19,984	20,000
54320	334	Maintenance Agreements	17,584	20,900	20,600	19,799	20,900
54320	335	Maint. & Repair Serv. - Bldgs.	10,998	10,000	23,500	22,722	10,000
54320	336	Maint. & Repair Serv. - Equip.	2,833	5,000	5,000	4,957	3,000
54320	338	Maint. & Repair Serv. - Vehicles	82,681	100,000	95,400	93,689	100,000
54320	347	Pest Control	396	1,600	1,900	1,855	1,200
54320	348	Postal Charges	99	100	100	77	300
54320	355	Travel	2,695	3,500	4,700	4,541	4,000
54320	359	Disposal Fees	0	0	0	62	0
54320	399	Other Contracted Services	330,000	280,000	280,000	275,000	275,000
54320	410	Custodial Supplies	1,835	3,000	3,000	2,999	3,000
54320	412	Diesel Fuel	39,732	41,000	41,000	32,594	41,000
54320	413	Drugs And Medical Supplies	2,686	3,000	4,500	4,432	5,000
54320	425	Gasoline	8,040	9,500	9,500	7,745	9,500
54320	429	Instructional Supp & Mat	1,511	2,000	2,000	1,967	2,000
54320	435	Office Supplies	3,998	4,500	4,500	4,497	4,000
54320	451	Uniforms	23,487	20,000	23,491	22,490	20,000
54320	452	Utilities	39,727	50,000	50,000	43,661	50,000
54320	499	Other Supplies And Materials	31,709	31,000	32,500	32,491	31,000
54320	599	Other Charges	5,020	20,000	20,000	17,500	0
54320	701	Administration Equipment	35,072	45,000	53,545	53,675	45,000
54320	708	Communication Equipment	3,121	2,500	2,500	2,418	6,000
54320	709	Data Processing Equipment	24,053	1,000	1,000	772	0
54320	711	Furniture And Fixtures	3,584	4,000	4,000	3,902	4,000
54320	718	Motor Vehicles	934,789	1,195,000	1,141,650	1,139,201	1,175,000
54320	724	Site Development	0	0	0	0	80,000
54320	732	Building Purchases	0	0	53,350	53,257	0
54320	790	Other Equipment	41,039	77,000	141,250	138,145	50,000
	Rural Fire Protection		**$2,495,727**	**$3,082,326**	**$3,185,652**	**$3,050,337**	**$3,628,472**
Disaster Relief							
54430	101	County Official/Administrative	$75,852	$79,015	$79,015	$79,014	$80,058
54430	103	Assistant(S)	58,695	66,451	66,451	62,987	63,828
54430	105	Supervisor/Director	48,867	54,932	54,932	48,824	93,974
54430	161	Secretary	37,396	42,348	42,348	42,347	42,923
54430	169	Part-Time Personnel	0	9,300	9,300	3,592	0
54430	186	Longevity Pay	675	750	750	750	700
54430	187	Overtime Pay	0	2,000	2,000	0	2,000
54430	189	Other Salaries & Wages	0	0	0	0	0
54430	196	In-Service Training	0	500	500	495	500
54430	201	Social Security	13,176	15,800	15,800	13,794	17,580
54430	204	Pensions	26,512	29,390	29,390	27,538	30,220
54430	205	Employee And Dependent Insuran	42,820	45,240	47,490	47,473	64,340
54430	209	Disability Insurance	413	450	450	421	620

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Fiscal Year Ending June 30, 2017
Estimated/Appropriated/Actual Expense

Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
54430	212	Employer Medicare	3,082	3,700	3,700	3,278	4,120
54430	307	Communications	20,059	21,000	21,000	14,684	12,500
54430	320	Dues And Memberships	582	1,000	1,000	866	1,200
54430	334	Maintenance Agreements	2,509	60,500	59,500	44,480	210,000
54430	335	Maint. & Repair Serv. - Bldgs.	0	2,000	7,300	7,070	5,000
54430	336	Maint. & Repair Serv. - Equip.	659	9,000	9,000	2,809	5,000
54430	338	Maint. & Repair Serv. - Vehicl	5,050	6,500	5,000	2,333	5,000
54430	348	Postal Charges	7	50	50	33	50
54430	349	Printing, Stationery & Forms	0	500	500	175	500
54430	351	Rentals	3,788	7,500	11,070	10,950	31,900
54430	355	Travel	660	1,000	1,000	608	1,000
54430	399	Other Contracted Services	420	8,500	8,500	3,450	7,000
54430	411	Data Processing Supplies	107	1,500	560	425	1,000
54430	412	Diesel Fuel	1,044	2,500	2,500	116	2,500
54430	415	Electricity	12,818	14,000	15,500	15,491	15,000
54430	425	Gasoline	5,139	9,000	9,000	3,500	6,000
54430	429	Instructional Supp & Mat	469	1,000	1,000	949	1,000
54430	435	Office Supplies	1,876	2,000	2,000	1,416	1,800
54430	451	Uniforms	177	2,000	2,000	1,817	2,000
54430	499	Other Supplies & Materials	3,523	10,000	6,430	4,878	8,000
54430	707	Building Improvements 2015 CLEAN	0	0	46,020	42,336	0
54430	708	Communications Equipment	8,946	151,000	146,700	146,520	460,000
54430	709	Data Processing Equipment	7,733	12,000	12,940	12,524	4,000
54430	711	Furniture And Fixtures	8,147	1,000	1,000	370	1,000
54430	718	Motor Vehicles	0	35,000	35,000	34,255	35,000
54430	790	Other Equipment	140,963	0	22,812	22,759	75,899
	Disaster Relief		**$532,164**	**$708,426**	**$779,508**	**$705,327**	**$1,293,212**

Inspection And Regulation

54510	101	County Official/Administrative	$77,142	$81,357	$81,357	$81,357	$81,047
54510	106	Deputies	379,130	397,131	397,131	394,669	439,934
54510	140	Salary Supplements	4,500	6,000	6,000	5,000	6,000
54510	162	Clerical Personnel	104,732	118,016	118,016	117,585	119,611
54510	186	Longevity Pay	4,725	5,000	5,000	5,000	5,275
54510	191	Board & Committee Members Fees	0	500	500	0	500
54510	201	Social Security	34,256	37,680	37,680	36,035	40,430
54510	204	Pensions	68,256	72,600	72,600	71,962	69,390
54510	205	Employee And Dependent Insuran	107,342	114,520	114,520	114,311	138,590
54510	209	Disability Insurance	1,049	1,110	1,125	1,096	1,410
54510	212	Employer Medicare	8,012	8,820	8,820	8,428	9,460
54510	307	Communication	5,921	8,150	8,150	6,966	10,000
54510	317	Data Processing Services	0	500	500	0	500
54510	320	Dues & Memberships	1,698	1,600	1,600	1,470	1,600
54510	334	Maintenance Agreements	851	1,000	1,000	843	1,200
54510	348	Postal Charges	496	800	800	718	800
54510	349	Printing, Stationery & Forms	1,415	1,000	1,000	925	1,200
54510	355	Travel	2,636	3,200	3,200	2,108	3,200
54510	399	Other Contracted Services	1,224	3,000	3,000	660	3,000
54510	425	Gasoline	10,885	17,000	17,000	7,505	17,000
54510	435	Office Supplies	4,452	6,100	5,500	5,455	5,000
54510	451	Uniforms	456	600	600	572	600
54510	499	Other Supplies And Materials	1,247	1,200	1,200	1,201	2,700
54510	524	In Service/Staff Development	2,872	4,000	4,000	2,738	4,000
54510	709	Data Processing Equipment	0	6,000	6,600	6,583	3,000
54510	718	Motor Vehicles	0	0	0	0	25,000

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Fiscal Year Ending June 30, 2017 Estimated/Appropriated/Actual Expense Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
Inspection And Regulation			**$823,297**	**$896,884**	**$896,899**	**$873,187**	**$990,447**
Local Health Center							
55110	186	Longevity Pay	$1,700	$1,150	$1,150	$1,150	$875
55110	189	Other Salaries & Wages	221,207	267,885	267,885	222,185	265,537
55110	201	Social Security	13,109	16,690	16,690	13,208	16,520
55110	204	Pensions	26,235	32,210	32,210	26,607	28,400
55110	205	Employee And Dependent Insuran	71,499	90,910	90,910	66,552	66,090
55110	209	Disability Insurance	408	500	500	414	590
55110	212	Employer Medicare	3,066	3,910	3,910	3,089	3,870
55110	307	Communication	16,306	17,000	17,000	17,837	17,000
55110	309	Contracts W/Government Agencie	128,375	128,375	128,375	125,623	128,375
55110	316	Contributions	0	0	39,187	39,187	0
55110	335	Maint. & Repair Serv. - Bldgs.	6,544	15,000	15,000	13,520	15,000
55110	336	Maint. & Repair Serv. - Equip.	3,684	5,000	5,000	2,495	5,000
55110	355	Travel	1,589	4,000	4,000	2,370	4,000
55110	399	Other Contracted Services	51,456	55,000	55,000	51,322	56,375
55110	413	Drugs And Medical Supplies	4,446	16,000	16,000	11,188	12,500
55110	452	Utilities	70,463	72,000	72,000	66,024	72,000
55110	499	Other Supplies & Materials	12,947	18,000	18,000	12,287	16,000
55110	524	In Service/Staff Development	0	0	0	0	500
Local Health Center			**$633,034**	**$743,630**	**$782,817**	**$675,058**	**$708,632**
Rabies And Animal Control							
55120	101	County Official/Administrative	$65,429	$68,164	$68,164	$68,163	$69,069
55120	105	Supervisor	72,538	75,629	75,629	75,629	76,692
55120	164	Attendants	421,445	504,250	499,250	434,437	535,975
55120	169	Part-Time Personnel	73,174	141,000	157,848	104,949	120,000
55120	186	Longevity Pay	1,025	1,300	1,300	1,200	1,725
55120	187	Overtime Pay	26,761	28,000	33,000	26,999	28,000
55120	189	Other Salaries & Wages	66,891	69,668	69,668	69,668	70,620
55120	201	Social Security	43,897	55,060	55,968	47,094	55,930
55120	204	Pensions	78,295	89,420	89,420	80,601	83,370
55120	205	Employee And Dependent Insuran	148,747	173,020	173,020	154,611	196,930
55120	209	Disability Insurance	1,152	1,330	1,330	1,190	1,660
55120	210	Unemployment Compensation	0	2,000	2,000	157	1,500
55120	212	Employer Medicare	10,266	12,880	13,124	11,014	13,090
55120	302	Advertising	0	12,000	12,000	9,212	10,000
55120	307	Communication	15,902	15,500	16,500	15,172	15,500
55120	320	Dues And Memberships	1,300	1,500	1,800	1,600	1,700
55120	334	Maintenance Agreements	15,114	18,500	17,200	15,581	18,000
55120	335	Maint. & Repair Serv. - Bldgs.	18,403	19,000	19,000	13,442	19,000
55120	338	Maint. & Repair Serv.-Vehicles	8,528	12,000	12,000	13,673	11,000
55120	340	Medical & Dental Services	0	200	200	0	0
55120	348	Postal Charges	127	265	265	176	265
55120	355	Travel	4,191	5,000	8,497	7,509	6,500
55120	357	Veterinary Services	1,335	3,000	7,000	6,178	3,000
55120	399	Other Contracted Services	75,000	76,500	75,500	75,000	76,500
55120	401	Animal Food And Supplies	8,988	18,000	18,000	15,881	18,000
55120	410	Custodial Supplies	12,731	17,000	17,000	15,610	15,000
55120	413	Drugs And Medical Supplies	89,061	100,000	90,700	75,909	95,000
55120	425	Gasoline	33,558	41,000	40,000	22,802	35,000
55120	435	Office Supplies	6,338	7,500	8,500	8,210	8,500
55120	451	Uniforms	3,980	3,500	4,500	3,486	5,000
55120	452	Utilities	54,245	55,000	55,000	45,952	55,000
55120	499	Other Supplies And Materials	13,420	10,500	14,500	14,102	10,500

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Fiscal Year Ending June 30, 2017 Estimated/Appropriated/Actual Expense Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
55120	509	Refunds	181	700	700	410	700
55120	707	Building Improvements	0	0	0	0	55,000
55120	708	Communication Equipment	0	500	500	0	500
55120	709	Data Processing Equipment	20,771	25,600	31,600	31,239	3,000
55120	718	Motor Vehicles	20,462	23,000	23,330	23,329	24,000
55120	732	Building Purchases	0	0	3,300	3,200	0
55120	790	Other Equipment	34,719	26,500	25,170	25,110	26,500
	Rabies And Animal Control		**$1,447,974**	**$1,713,986**	**$1,742,483**	**$1,518,495**	**$1,767,726**
Dental Health Program							
55160	320	Dues And Memberships	$400	$400	$400	$400	$400
55160	340	Medical And Dental Services	9,822	11,450	11,450	11,269	11,450
	Dental Health Program		**$10,222**	**$11,850**	**$11,850**	**$11,669**	**$11,850**
Alcohol And Drug Programs							
55170	310	Contracts W/Other Public Agenc	$10,229	$0	$17,385	$13,294	$0
55170	355	Travel	268	0	2,632	779	0
55170	499	Other Supplies And Materials	13,642	0	43,997	6,574	0
55170	599	Other Charges	8,603	0	100,213	84,712	0
	Alcohol And Drug Programs		**$32,742**	**$0**	**$164,227**	**$105,359**	**$0**
Other Local Health Services							
55190	131	Medical Personnel	$1,245,087	$1,583,860	$1,545,075	$1,327,884	$1,611,229
55190	186	Longevity Pay	6,350	6,625	6,625	6,525	6,925
55190	201	Social Security	74,481	98,620	96,215	78,568	100,330
55190	204	Pensions	141,355	190,390	185,745	152,732	162,920
55190	205	Employee And Dependent Insuran	315,413	437,060	429,365	294,377	367,220
55190	209	Disability Insurance	2,180	2,940	2,868	2,379	3,350
55190	212	Employer Medicare	17,419	23,070	22,507	18,375	23,470
55190	307	Communication	0	500	500	0	500
55190	355	Travel	16,283	20,000	20,000	15,841	20,000
55190	499	Other Supplies And Materials	0	13,100	13,100	0	13,100
55190	506	Liability Insurance	0	3,900	3,900	0	3,900
	Other Local Health Services		**$1,818,568**	**$2,380,065**	**$2,325,900**	**$1,896,681**	**$2,312,944**
General Welfare Assistance							
55510	316	Contributions	$53,550	$53,550	$53,550	$53,550	$53,550
	General Welfare Assistance		**$53,550**	**$53,550**	**$53,550**	**$53,550**	**$53,550**
Sanitation And Waste Removal							
55710	312	Contracts W/Private Agencies	$34,384	$34,500	$34,500	$34,384	$36,110
	Sanitation And Waste Removal		**$34,384**	**$34,500**	**$34,500**	**$34,384**	**$36,110**
Other Public Health & Welfare							
55900	340	Medical & Dental Services	$15,600	$15,600	$15,600	$15,600	$15,600
55900	399	Other Contracted Services	269,200	260,000	295,000	289,200	270,000
	Other Public Health & Welfare		**$284,800**	**$275,600**	**$310,600**	**$304,800**	**$285,600**
Adult Activities							
56100	316	Contributions	$33,600	$36,000	$36,000	$36,000	$36,000
	Adult Activities		**$33,600**	**$36,000**	**$36,000**	**$36,000**	**$36,000**
Senior Citizens Assistance							
56300	316	Contributions	$1,575	$1,575	$1,575	$1,575	$2,000
	Senior Citizens Assistance		**$1,575**	**$1,575**	**$1,575**	**$1,575**	**$2,000**

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Statement of Appropriations

Fiscal Year Ending June 30, 2017 Estimated/Appropriated/Actual Expense Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
Libraries							
56500	316	Contributions	$1,298,175	$1,400,000	$1,600,000	$1,600,000	$1,700,000
	Libraries		**$1,298,175**	**$1,400,000**	**$1,600,000**	**$1,600,000**	**$1,700,000**
Parks And Fair Boards							
56700	105	Supervisor/Director	$32,000	$33,200	$33,200	$33,200	$34,200
56700	189	Other Salaries & Wages	176,974	195,000	195,000	177,539	205,000
56700	191	Board & Committee Members Fees	2,500	3,000	3,000	2,550	3,000
56700	201	Social Security	11,127	14,340	14,340	11,166	15,020
56700	212	Employer Medicare	3,067	3,360	3,360	3,094	3,520
56700	316	Contributions	170,852	160,000	210,000	206,133	195,000
56700	335	Maint. & Repair Serv. - Bldgs.	0	1,500	1,500	0	1,500
56700	339	Matching Share	15,001	25,000	25,000	16,329	25,000
56700	348	Postal Charges	93	125	125	118	125
56700	355	Travel	2,162	2,500	2,500	2,300	2,500
56700	399	Other Contracted Services	49,259	50,000	50,000	48,500	50,000
56700	418	Equipment And Machinery Parts	15,951	18,000	18,000	17,578	20,000
56700	435	Office Supplies	266	270	270	245	270
56700	499	Other Supplies & Materials	1,485	1,620	1,620	1,509	1,620
	Parks And Fair Boards		**$480,737**	**$507,915**	**$557,915**	**$520,261**	**$556,755**
Other Social, Cultural & Rec							
56900	316	Contributions	$493,326	$529,642	$529,642	$529,642	$542,967
	Other Social, Cultural & Rec		**$493,326**	**$529,642**	**$529,642**	**$529,642**	**$542,967**
Agriculture Extension Service							
57100	116	Teachers	$46,644	$48,581	$48,581	$48,581	$53,008
57100	161	Secretary(S)	25,502	0	0	0	0
57100	169	Part-Time Personnel	16,211	46,800	59,220	58,381	64,000
57100	186	Longevity Pay	950	450	450	450	500
57100	189	Other Salaries & Wages	64,066	31,792	33,962	33,960	32,249
57100	191	Board & Committee Members Fees	1,250	1,750	1,750	1,100	1,750
57100	201	Social Security	9,082	8,030	8,945	8,607	9,400
57100	204	Pensions	15,300	9,680	9,940	9,898	9,150
57100	205	Employee And Dependent Insuran	28,319	11,500	11,500	12,925	12,590
57100	209	Disability Insurance	226	150	150	148	190
57100	212	Employer Medicare	2,128	1,880	2,100	2,015	2,200
57100	302	Advertising	2,193	3,000	3,000	3,065	3,000
57100	307	Communications	2,649	3,500	3,500	2,716	3,500
57100	309	Contracts W/Government Agencie	348,472	429,776	420,391	403,209	436,453
57100	317	Data Processing Services	264	500	500	264	500
57100	335	Maint. & Repair Serv. - Bldgs.	84,352	0	26,000	19,817	0
57100	348	Postal Charges	2,940	3,000	3,000	2,739	2,000
57100	399	Other Contracted Services	1,117	0	0	0	0
57100	420	Fertilizer, Lime, Chemicals &	0	2,000	2,000	1,163	2,000
57100	425	Gasoline	2,978	3,500	3,500	2,303	3,500
57100	435	Office Supplies	4,890	4,000	4,000	3,314	3,000
57100	452	Utilities	106,548	105,000	101,000	108,347	105,000
57100	499	Other Supplies And Materials	7,861	10,000	12,200	10,761	10,000
	Agriculture Extension Service		**$773,942**	**$724,889**	**$755,689**	**$733,763**	**$753,990**
Soil Conservation							
57500	103	Assistant(S)	$26,543	$34,988	$34,988	$25,647	$25,998
57500	169	Part-Time Personnel	26,120	29,150	29,150	26,040	29,150
57500	186	Longevity Pay	400	0	0	0	0
57500	201	Social Security	3,206	3,980	3,980	3,148	3,420

Fund 101
Statement of Appropriations
Fiscal Year Ending June 30, 2017
Estimated/Appropriated/Actual Expense

Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
57500	204	Pensions	3,190	4,190	4,190	3,058	2,780
57500	205	Employee And Dependent Insuran	8,390	10,920	10,920	2,813	50
57500	209	Disability Insurance	47	70	70	47	60
57500	212	Employer Medicare	750	940	940	736	800
57500	316	Contributions	15,000	15,000	15,000	15,000	20,000
	Soil Conservation		**$83,646**	**$99,238**	**$99,238**	**$76,489**	**$82,258**
Storm Water Management							
57800	103	Assistant(S)	$50,077	$52,184	$52,184	$52,183	$52,927
57800	169	Part-Time Personnel	15,748	31,600	31,600	25,617	31,600
57800	186	Longevity Pay	0	75	75	75	175
57800	189	Other Salaries & Wages	37,914	39,526	39,526	39,526	40,078
57800	196	In-Service Training	365	3,500	3,500	2,929	3,500
57800	201	Social Security	6,230	7,650	7,650	7,004	7,740
57800	204	Pensions	10,532	10,990	10,990	10,945	9,940
57800	205	Employee And Dependent Insuran	19,711	25,020	25,020	23,148	22,630
57800	209	Disability Insurance	162	170	170	168	210
57800	212	Employer Medicare	1,457	1,790	1,790	1,638	1,810
57800	307	Communication	1,932	3,000	3,000	2,592	3,000
57800	312	Contracts W/Private Agencies	14,172	8,460	7,760	3,460	5,000
57800	320	Dues And Memberships	0	1,230	1,930	1,840	1,500
57800	348	Postal Charges	270	750	750	248	750
57800	349	Printing, Stationery & Forms	45	300	300	0	300
57800	355	Travel	0	1,500	700	0	750
57800	399	Other Contracted Services	5,145	2,400	2,400	0	3,000
57800	411	Data Processing Supplies	862	900	900	418	200
57800	425	Gasoline	4,298	6,500	6,500	2,371	4,000
57800	435	Office Supplies	1,032	1,500	1,500	1,481	1,500
57800	451	Uniforms	297	300	300	294	300
57800	499	Other Supplies And Materials	1,936	14,000	14,000	10,324	10,000
57800	709	Data Processing Equipment	697	750	1,550	1,296	36,000
57800	729	Transportation Equipment	0	0	0	0	1,000
	Storm Water Management		**$172,882**	**$214,095**	**$214,095**	**$187,557**	**$237,910**
Tourism							
58110	316	Contributions	$559,805	$532,000	$682,000	$670,399	$647,000
	Tourism		**$559,805**	**$532,000**	**$682,000**	**$670,399**	**$647,000**
Industrial Development							
58120	310	Contracts W/Other Public Agenc	$0	$130,000	$130,000	$130,000	$135,000
	Industrial Development		**$0**	**$130,000**	**$130,000**	**$130,000**	**$135,000**
Other Economic & Community Dev							
58190	310	Contracts W/Other Public Agenc	$0	$19,800	$19,800	$1,980	$17,820
58190	399	Other Contracted Services	0	310,200	310,200	0	310,200
	Other Economic & Community Dev		**$0**	**$330,000**	**$330,000**	**$1,980**	**$328,020**
Other Charges							
58400	142	Mechanic	$47,944	$53,119	$53,119	$53,119	$53,843
58400	149	Laborers	71,095	76,229	76,229	76,229	77,989
58400	186	Longevity Pay	825	950	950	950	1,025
58400	187	Overtime Pay	207	1,000	1,000	545	1,000
58400	201	Social Security	7,409	8,150	8,150	8,060	8,300
58400	204	Pensions	14,373	15,720	15,720	15,602	14,270
58400	205	Employee And Dependent Insuran	18,071	19,110	19,110	19,042	20,090
58400	209	Disability Insurance	219	240	240	238	300

Fund 101
Statement of Appropriations

Fiscal Year Ending June 30, 2017 Estimated/Appropriated/Actual Expense Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
58400	212	Employer Medicare	1,733	1,910	1,910	1,885	1,950
58400	307	Communications	1,066	1,200	1,200	1,126	1,200
58400	322	Evaluation And Testing	1,222	1,500	1,500	1,312	1,500
58400	334	Maintenance Agreements	0	2,497	2,497	2,547	2,600
58400	355	Travel	0	6,000	6,000	0	5,000
58400	418	Equipment & Machinery Parts	2,169	2,000	2,000	1,980	2,500
58400	425	Gasoline	4,043	4,500	4,500	2,656	4,500
58400	452	Utilities	20,516	22,000	22,000	17,278	22,000
58400	453	Vehicle Parts	21,560	32,000	32,000	28,661	32,000
58400	499	Other Supplies & Materials	9,022	11,000	11,000	8,411	11,000
58400	790	Other Equipment	4,309	0	0	0	0
	Other Charges		**$225,783**	**$259,125**	**$259,125**	**$239,641**	**$261,067**
Employee Benefits							
58600	205	Employee And Dependent Insuran	$0	$75,000	$71,095	$0	$75,000
58600	210	Unemployment Compensation	0	20,000	0	0	20,000
58600	299	Other Fringe Benefits	314,863	426,800	426,800	356,799	426,800
58600	513	Worker's Compensation Ins	276,500	276,500	276,500	276,500	276,500
	Employee Benefits		**$591,363**	**$798,300**	**$774,395**	**$633,299**	**$798,300**
Payments To Cities							
58700	309	Contracts W/Government Agencie	$2,015,189	$2,016,000	$2,016,000	$1,996,524	$2,016,000
	Payments To Cities		**$2,015,189**	**$2,016,000**	**$2,016,000**	**$1,996,524**	**$2,016,000**
Miscellaneous							
58900	425	Gasoline	$0	$100,000	$97,505	$0	$100,000
58900	505	Judgments	800,000	800,000	1,200,000	1,200,000	800,000
58900	510	Trustee's Commission	1,100,092	1,085,000	1,145,000	1,140,361	1,184,000
	Miscellaneous		**$1,900,092**	**$1,985,000**	**$2,442,505**	**$2,340,361**	**$2,084,000**
Transfers Out							
99100	590	Transfers To Other Funds	$463,915	$0	$200,000	$200,000	$0
	Transfers Out		**$463,915**	**$0**	**$200,000**	**$200,000**	**$0**
Total Expenditures			**83,352,719**	**90,117,630**	**92,067,356**	**86,912,275**	**92,209,060**

RUTHERFORD COUNTY
TENNESSEE

2016-2017

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

Fund 116

Estimated Revenues, Expenditures & Available Funds

For the Fiscal Year Ended June 30, 2017

	Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
REVENUES					
Local Taxes	2,022,578	1,680,000	2,400,000	2,463,555	2,400,000
Charges from Current Services	1,416,008	1,300,000	1,390,000	1,426,213	1,350,000
Other Local Revenues	414,142	335,000	314,403	348,413	315,000
State Revenue	346,054	389,100	443,859	425,616	468,100
Federal Revenue	0	0	1,618	1,618	0
Gov't & Citizen Groups	500	0	0	0	0
Total Revenue	**$4,199,282**	**$3,704,100**	**$4,549,880**	**$4,665,415**	**$4,533,100**
EXPENDITURES					
Sanitation Educ/Inform.	$135,409	$155,919	$155,919	$142,411	$153,804
Convenience Centers	2,069,461	2,895,330	2,895,330	2,074,181	2,573,679
Other Waste Collection	186,196	264,889	264,889	189,985	252,202
Landfill Oper. & Maintenance	614,222	825,287	925,287	725,036	808,256
Postclosure Care Costs	247,993	245,000	345,000	263,182	245,000
Employee Benefits	25,000	30,025	30,025	25,000	25,000
Miscellaneous	59,039	58,580	64,580	64,750	66,580
Total Expenditures	**$3,337,320**	**$4,475,030**	**$4,681,030**	**$3,484,545**	**$4,124,521**

Revenues over (under Expenditures)	$1,180,870	
Estimated Revenues over (under) Appropriations		$408,579
Un/Assigned Fund Balance July 1	$5,773,490	$6,956,842
Adjustments to Un/Assigned Fund Balance	2,482	
Change to Un/Assigned Fund Balance	$1,180,870	$408,579
Un/Assigned Fund Balance June 30	$6,956,842	$7,365,421

RUTHERFORD COUNTY, TENNESSEE
Solid Waste/Sanitation Fund

Fund 116

Statement of Revenues
Fiscal Year Ending June 30, 2017

Account Number		Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Commission Approved 2017
Actual/Estimated						
Local Taxes						
40210	Local Option Sales Tax	$2,022,578	$1,680,000	$2,400,000	$2,463,555	$2,400,000
	Total Local Taxes	$2,022,578	$1,680,000	$2,400,000	$2,463,555	$2,400,000
Charges from Current Services						
43110	Tipping Fees	$494,530	$450,000	$540,000	$568,818	$500,000
43112	Surcharge - Host Agency	921,478	850,000	850,000	857,395	850,000
	Total Charges from Current Services	$1,416,008	$1,300,000	$1,390,000	$1,426,213	$1,350,000
Other Local Revenues						
44145	Sale Of Recycled Materials	$315,367	$335,000	$305,000	$339,010	$315,000
44170	Miscellaneous Refunds	775	0	603	603	0
44530	Sale Of Equipment	98,000	0	8,800	8,800	0
	Total Other Local Revenues	$414,142	$335,000	$314,403	$348,413	$315,000
State Revenue						
46170	Solid Waste Grants	$23,188	$10,000	$15,759	$15,759	$50,000
46430	Litter Program	94,176	95,100	95,100	72,075	95,100
46990	Other State Revenues	228,690	284,000	333,000	337,782	323,000
	Total State Revenue	$346,054	$389,100	$443,859	$425,616	$468,100
Federal Revenue						
47230	Disaster Relief	$0	$0	$1,618	$1,618	$0
	Federal Revenue	$0	$0	$1,618	$1,618	$0
Other Government & Citizen Groups						
48130	Contributions	$500	$0	$0	$0	$0
	Total Gov't & Citizen Groups	$500	$0	$0	$0	$0
	Total Revenues	**$4,199,282**	**$3,704,100**	**$4,549,880**	**$4,665,415**	**$4,533,100**

Fund 116
Statement of Appropriations

Fiscal Year Ending June 30, 2017 Estimated/Appropriated/Actual Expense Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
Sanitation Education/Information							
55720	149	Laborers Laborers	$27,407	$29,036	$29,036	$28,936	$29,452
55720	169	Part-Time Personnel	11,222	15,300	16,900	16,413	17,555
55720	186	Longevity Pay	275	225	325	325	375
55720	187	Overtime Pay	293	900	900	425	900
55720	189	Other Salaries & Wages	42,787	44,578	44,578	44,577	45,172
55720	201	Social Security	4,758	5,590	5,700	5,370	5,800
55720	204	Pensions	8,300	8,950	8,950	8,842	8,100
55720	205	Employee And Dependent Insuran	17,372	18,640	18,604	18,576	20,670
55720	209	Disability Insurance	128	140	176	168	170
55720	210	Unemployment Compensation	3,358	0	0	0	0
55720	212	Employer Medicare	1,113	1,310	1,335	1,256	1,360
55720	355	Travel	150	250	250	249	250
55720	425	Gasoline	8,620	17,000	15,165	7,215	10,000
55720	429	Instructional Supp & Mat	1,625	2,000	2,000	1,906	2,000
55720	499	Other Supplies And Materials	8,001	12,000	12,000	8,153	12,000
	Sanitation Education/Information		**$135,409**	**$155,919**	**$155,919**	**$142,411**	**$153,804**
Convenience Centers							
55732	105	Supervisor/Director	$71,665	$76,882	$76,882	$76,882	$77,923
55732	141	Foremen	43,034	44,836	44,836	44,835	45,434
55732	147	Truck Drivers	379,389	459,438	459,438	436,319	466,042
55732	149	Laborers	392,327	434,000	434,000	412,406	449,045
55732	162	Clerical Personnel	36,932	70,184	70,184	68,298	69,702
55732	167	Maintenance Personnel	37,377	42,285	42,285	42,285	42,883
55732	186	Longevity Pay	2,625	2,725	2,725	2,725	3,100
55732	187	Overtime Pay	31,087	25,000	25,000	20,503	26,000
55732	201	Social Security	59,702	71,640	71,640	66,220	73,170
55732	204	Pensions	71,504	86,350	86,350	82,301	77,940
55732	205	Employee And Dependent Insuran	171,251	204,790	204,790	164,584	159,920
55732	209	Disability Insurance	1,040	1,290	1,290	1,214	1,550
55732	210	Unemployment Compensation	0	0	0	130	0
55732	212	Employer Medicare	13,963	16,760	16,760	15,519	17,120
55732	302	Advertising	3,256	20,000	25,000	20,339	20,000
55732	307	Communication	19,122	18,000	20,500	20,921	20,000
55732	312	Contracts W/Private Agencies	12,764	16,000	20,000	18,525	16,000
55732	321	Engineering Services	0	15,000	15,000	6,283	15,000
55732	322	Evaluation And Testing	1,652	1,250	1,250	41	1,250
55732	335	Maint. & Repair Serv. - Bldgs.	5,437	15,000	15,000	6,064	15,000
55732	336	Maint. & Repair Serv. - Equip.	33,226	35,000	60,000	51,535	70,000
55732	338	Maint & Repair Service - Vehic	56,023	100,000	100,000	54,900	80,000
55732	348	Postal Charges	28	100	100	27	100
55732	351	Rentals	9,000	10,000	10,000	9,000	10,000
55732	353	Towing Services	460	3,000	3,000	1,801	3,000
55732	355	Travel	1,873	2,500	2,500	1,300	2,500
55732	402	Asphalt	0	60,000	56,000	19,139	60,000
55732	409	Crushed Stone	721	5,000	5,000	2,986	5,000
55732	412	Diesel Fuel	172,372	300,000	300,000	120,815	180,000
55732	418	Equipment & Machinery Parts	39,649	100,000	100,000	56,089	60,000
55732	425	Gasoline	3,610	16,000	16,000	2,956	8,000
55732	433	Lubricants	5,312	10,000	10,000	3,989	8,000
55732	435	Office Supplies	269	1,000	1,000	384	1,000
55732	450	Tires And Tubes	59,430	85,000	85,000	62,346	75,000
55732	451	Uniforms	6,565	9,000	9,000	5,349	9,000
55732	452	Utilities	19,092	18,300	18,300	18,578	19,500
55732	467	Fencing	80	10,000	10,000	1,323	10,000

Fund 116
Statement of Appropriations
Fiscal Year Ending June 30, 2017
Estimated/Appropriated/Actual Expense

Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
55732	499	Other Supplies And Materials	10,708	18,000	18,000	11,354	12,000
55732	708	Communication Equipment	985	1,000	1,000	508	1,000
55732	709	Data Processing Equipment	2,560	2,500	0	0	2,500
55732	718	Motor Vehicles	273,591	137,500	137,500	136,796	300,000
55732	724	Site Development	19,780	200,000	195,000	4,029	20,000
55732	733	Solid Waste Equipment	0	150,000	125,000	2,583	40,000
	Convenience Centers		**$2,069,461**	**$2,895,330**	**$2,895,330**	**$2,074,181**	**$2,573,679**
Other Waste Collection							
55739	149	Laborers	$26,552	$27,665	$27,665	$27,664	$29,817
55739	169	Part-Time Personnel	41,532	65,934	65,934	37,646	43,200
55739	186	Longevity Pay	0	0	0	0	75
55739	187	Overtime Pay	316	1,500	1,500	741	1,500
55739	201	Social Security	4,199	5,900	5,900	4,049	4,630
55739	204	Pensions	3,215	3,500	3,500	3,343	3,350
55739	205	Employee And Dependent Insuran	6,360	6,750	6,750	6,743	7,570
55739	209	Disability Insurance	49	60	60	51	70
55739	210	Unemployment Compensation	0	0	0	195	0
55739	212	Employer Medicare	982	1,380	1,380	947	1,090
55739	307	Communication	362	800	800	364	500
55739	312	Contracts W/Private Agencies	95,631	125,000	125,000	95,137	125,000
55739	336	Maint. & Repair Serv. - Equip.	0	2,400	2,400	2,405	2,400
55739	399	Other Contracted Services	4,549	5,000	14,000	9,394	14,000
55739	499	Other Supplies And Materials	2,199	4,000	4,000	1,306	4,000
55739	724	Site Development	250	15,000	6,000	0	15,000
	Other Waste Collection		**$186,196**	**$264,889**	**$264,889**	**$189,985**	**$252,202**
Landfill Operation And Mainten							
55754	142	Mechanic(S)	$39,776	$42,643	$42,643	$42,644	$43,209
55754	162	Clerical Personnel	26,985	33,534	33,534	28,173	30,032
55754	186	Longevity Pay	400	450	450	350	375
55754	187	Overtime Pay	2,088	3,000	3,000	2,478	10,000
55754	201	Social Security	4,012	4,940	4,940	4,511	5,190
55754	204	Pensions	8,289	9,540	9,540	8,762	8,920
55754	205	Employee And Dependent Insuran	28,254	24,770	24,770	7,188	6,340
55754	209	Disability Insurance	130	150	150	129	170
55754	210	Unemployment Compensation	119	0	0	0	0
55754	212	Employer Medicare	939	1,160	1,160	1,055	1,220
55754	302	Advertising	190	1,000	1,000	0	1,000
55754	307	Communication	3,184	4,100	7,100	2,892	4,100
55754	312	Contracts W/Private Agencies	212,648	250,000	350,000	270,837	300,000
55754	321	Engineering Services	14,952	35,000	60,000	50,059	35,000
55754	336	Maint. & Repair Serv. - Equip.	6,351	10,000	30,000	11,127	10,000
55754	338	Maint & Repair Service - Vehic	153	2,000	2,000	298	2,000
55754	348	Postal Charges	9	100	100	4	100
55754	351	Rentals	1,239	4,000	4,000	1,532	4,000
55754	355	Travel	645	2,000	5,000	3,820	5,000
55754	359	Disposal Fees	210,638	300,000	255,000	254,828	260,000
55754	409	Crushed Stone	10,909	20,000	17,000	5,985	20,000
55754	411	Data Processing Supplies	1,797	2,500	2,500	2,145	2,500
55754	412	Diesel Fuel	4,230	15,000	15,000	4,247	10,000
55754	417	Equipment Parts - Light	38	1,500	1,500	0	1,500
55754	418	Equipment & Machinery Parts	20,718	20,000	17,000	10,555	12,000
55754	420	Fertilizer, Lime, Chemicals &	180	10,000	10,000	382	10,000
55754	424	Garage Supplies	0	1,500	1,500	0	1,500
55754	425	Gasoline	620	1,500	1,500	0	1,500

Rutherford County, Tennessee
Solid Waste/Sanitation Fund

Fund 116
Statement of Appropriations
Fiscal Year Ending June 30, 2017

Estimated/Appropriated/Actual Expense Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
55754	433	Lubricants	1,604	3,000	3,000	1,397	2,000
55754	446	Small Tools	999	1,000	1,000	599	1,000
55754	450	Tires And Tubes	0	2,000	2,000	488	2,000
55754	451	Uniforms	2,500	3,900	3,900	2,079	2,600
55754	452	Utilities	7,351	8,000	8,000	4,170	8,000
55754	453	Vehicle Parts	0	1,500	1,500	0	1,500
55754	467	Fencing	0	1,500	1,500	0	1,500
55754	499	Other Supplies And Materials	2,275	4,000	4,000	2,302	4,000
	Landfill Operation And Mainten		**$614,222**	**$825,287**	**$925,287**	**$725,036**	**$808,256**
Postclosure Care Costs							
55770	312	Contracts W/Private Agencies	$196,594	$150,000	$150,000	$145,605	$150,000
55770	321	Engineering Services	28,501	35,000	35,000	30,169	35,000
55770	359	Disposal Fees	0	2,000	2,000	0	2,000
55770	366	Contracts For Postclosure Care	10,440	20,000	120,000	78,775	20,000
55770	409	Crushed Stone	0	3,000	3,000	0	3,000
55770	420	Fertilizer, Lime, Chemicals &	2,025	10,000	10,000	0	10,000
55770	463	Testing	10,433	20,000	20,000	7,873	20,000
55770	499	Other Supplies And Materials	0	5,000	5,000	760	5,000
	Postclosure Care Costs		**$247,993**	**$245,000**	**$345,000**	**$263,182**	**$245,000**
Employee Benefits							
58600	210	Unemployment Compensation	$0	$2,000	$2,000	$0	$0
58600	299	Other Fringe Benefits	0	3,025	3,025	0	0
58600	513	Worker's Compensation Ins	25,000	25,000	25,000	25,000	25,000
	Employee Benefits		**$25,000**	**$30,025**	**$30,025**	**$25,000**	**$25,000**
Miscellaneous							
58900	502	Building And Contents Insuranc	$3,230	$3,380	$3,380	$3,230	$3,380
58900	505	Judgments	11,000	11,000	11,000	11,000	11,000
58900	506	Liability Insurance	8,043	8,200	8,200	8,043	8,200
58900	510	Trustee's Commission	36,766	36,000	42,000	42,477	44,000
	Miscellaneous		**$59,039**	**$58,580**	**$64,580**	**$64,750**	**$66,580**
	Total Expenditures		**3,337,320**	**4,475,030**	**4,681,030**	**3,484,545**	**4,124,521**

RUTHERFORD COUNTY
TENNESSEE

2016-2017

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 6.61 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 Fund
Fund 118
Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2017

	Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
REVENUES					
Local Taxes	3,764,773	4,360,379	4,542,249	4,538,139	4,534,496
Charges from Current Services	7,039,652	6,830,000	7,050,000	7,301,145	7,060,000
Other Local Revenues	16,430	1,500	14,760	15,010	3,000
State Revenue	0	0	420	420	0
Gov't & Citizen Groups	131,928	0	0	0	0
Other Sources	0	0	1,685	1,685	0
Total Revenue	**$10,952,783**	**$11,191,879**	**$11,609,114**	**$11,856,399**	**$11,597,496**
EXPENDITURES					
Ambulance	$11,518,122	$12,361,366	$12,482,051	$11,742,402	$12,785,907
Total Expenditures	**$11,518,122**	**$12,361,366**	**$12,482,051**	**$11,742,402**	**$12,785,907**

Revenues over (under Expenditures)	$113,997	
Estimated Revenues over (under) Appropriations		($1,188,411)
Un/Assigned Fund Balance July 1	$ 3,179,110	$ 3,367,339
Adjustments to Un/Assigned Fund Balance	74,232	
Change to Un/Assigned Fund Balance	113,997	(1,188,411)
Un/Assigned Fund Balance June 30	$ 3,367,339	$ 2,178,928

RUTHERFORD COUNTY, TENNESSEE
Ambulance fund

Fund 118

Statement of Revenues
Fiscal Year Ending June 30, 2017

Account Number		Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Commission Approved 2017
Actual/Estimated						
Local Taxes						
40110	Current Property Tax	$3,551,856	$4,141,630	$4,291,630	$4,286,498	$4,316,963
40120	Trustee's Collect. - Prior Yr.	49,648	53,680	60,205	60,201	54,260
40130	Circuit Clerk/Clerk & Mast. Co	40,566	46,360	40,000	38,769	44,400
40140	Interest And Penalty	11,142	12,200	12,700	13,713	12,200
40150	Pick-Up Taxes	3,992	6,100	12,300	12,351	5,400
40161	Payments In Lieu Of Taxes-Tva	342	369	374	374	373
40270	Business Tax	107,227	100,040	125,040	126,233	100,900
	Total Local Taxes	$3,764,773	$4,360,379	$4,542,249	$4,538,139	$4,534,496
Charges from Current Services						
43120	Patient Charges	$6,903,834	$6,700,000	$6,900,000	$7,124,079	$6,900,000
43130	Past Due Collections - Ambulan	55,390	45,000	70,000	87,785	80,000
43990	Other Charges For Services	80,428	85,000	80,000	89,281	80,000
	Total Charges from Current Services	$7,039,652	$6,830,000	$7,050,000	$7,301,145	$7,060,000
Other Local Revenues						
44130	Sale Of Materials And Supplies	$1,930	$1,500	$3,300	$3,550	$3,000
44530	Sale of Equipment	0	0	4,360	4,360	0
44570	Contributions & Gifts	14,500	0	7,100	7,100	0
	Total Other Local Revenues	$16,430	$1,500	$14,760	$15,010	$3,000
Federal Revenue						
47230	Disaster Relief	$0	$0	$420	$420	$0
	Total State Revenue	$0	$0	$420	$420	$0
Other Government & Citizen Groups						
48130	Contributions	$131,928	$0	$0	$0	$0
	Total Other Gov't & Citizen Groups	$131,928	$0	$0	$0	$0
Other Sources						
49700	Insurance Recovery	$0	$0	$1,685	$1,685	$0
	Total Other Sources	$0	$0	$1,685	$1,685	$0
Total	**Revenues**	**$10,952,783**	**$11,191,879**	**$11,609,114**	**$11,856,399**	**$11,597,496**

Ambulance Fund

Fund 118 Statement of Appropriations

Fiscal Year Ending June 30, 2017

Estimated/Appropriated/Actual Expense Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
Ambulance/Emergency Medical Services							
55130	101	County Official/Administrative	$91,236	$98,317	$98,317	$98,317	$98,318
55130	105	Supervisor/Director	$1,277,089	$1,329,887	$1,330,587	$1,330,544	$1,332,852
55130	119	Accountants/Bookkeepers	201,293	209,728	209,728	209,638	210,987
55130	133	Paraprofessionals	3,938,176	4,112,605	4,111,905	4,063,910	4,396,723
55130	148	Dispatchers/Radio Operators	400,274	435,516	435,516	434,054	450,190
55130	167	Maintenance Personnel	31,049	32,372	32,372	32,372	32,827
55130	169	Part-Time Personnel	349,883	400,000	400,000	390,488	400,000
55130	186	Longevity Pay	32,200	33,200	33,200	33,125	34,575
55130	187	Overtime Pay	272,042	225,000	300,000	279,140	225,000
55130	196	In-Service Training	38,994	40,526	40,526	35,224	40,526
55130	201	Social Security	395,020	426,360	426,360	410,821	445,260
55130	204	Pensions	746,554	775,260	775,260	769,181	722,910
55130	205	Employee And Dependent Insuran	1,281,185	1,343,990	1,343,990	1,210,881	1,302,550
55130	209	Disability Insurance	8,137	11,510	11,510	8,498	14,350
55130	210	Unemployment Compensation	6,050	0	0	0	0
55130	212	Employer Medicare	92,383	99,720	99,720	96,079	104,140
55130	299	Other Fringe Benefits	0	20,350	20,350	0	0
55130	307	Communication	111,415	126,825	119,325	109,081	126,825
55130	312	Contracts W/Private Agencies	44,784	128,100	128,100	76,366	134,360
55130	322	Evaluation And Testing	7,338	8,000	8,000	1,427	8,000
55130	335	Maint. & Repair Serv. - Bldgs.	39,557	65,000	65,000	26,731	70,000
55130	338	Maint. & Repair Serv. - Vehicl	146,765	200,000	179,900	123,343	200,000
55130	340	Medical & Dental Services	13,100	13,100	13,100	13,100	13,100
55130	347	Pest Control	5,866	5,868	5,868	5,712	6,168
55130	348	Postal Charges	760	2,000	2,000	754	1,500
55130	349	Printing, Stationery & Forms	200	2,000	2,000	1,565	2,000
55130	355	Travel	4,943	7,000	7,000	6,005	7,000
55130	399	Other Contracted Services	334,410	381,885	416,885	413,198	397,776
55130	410	Custodial Supplies	12,716	18,000	18,000	10,623	18,000
55130	411	Data Processing Supplies	5,710	14,250	14,250	6,858	14,250
55130	413	Drugs And Medical Supplies	288,667	356,000	355,000	305,782	340,000
55130	425	Gasoline	182,238	250,000	157,500	137,006	200,000
55130	429	Instructional Supp & Mat	5,242	9,050	9,050	8,074	9,050
55130	435	Office Supplies	11,637	19,650	19,650	7,789	12,500
55130	451	Uniforms	49,321	60,000	60,000	43,841	60,000
55130	452	Utilities	104,548	124,980	124,980	97,681	132,180
55130	499	Other Supplies And Materials	41,088	57,200	57,200	51,159	57,820
55130	505	Judgments	63,000	63,000	63,000	0	63,000
55130	509	Refunds	46,445	40,000	55,000	54,383	50,000
55130	510	Trustee's Commission	144,479	142,500	165,500	162,713	160,000
55130	513	Worker's Compensation Insurance	0	50,000	50,000	0	50,000
55130	524	In Service/Staff Development	13,445	12,725	26,225	24,466	12,725
55130	599	Other Charges	51,909	70,000	71,685	65,179	70,000
55130	706	Building Construction	0	6,000	6,000	2,900	39,000
55130	708	Communication Equipment	0	16,200	16,200	5,904	20,400
55130	709	Data Processing Equipment	59,657	46,140	46,140	29,298	47,265
55130	718	Motor Vehicles	320,937	403,500	473,600	473,460	484,000
55130	719	Office Equipment	0	0	0	0	10,000
55130	735	Health Equipment	87,880	68,052	69,052	68,662	153,280
55130	790	Other Equipment	0	0	7,500	7,070	4,500
			$11,359,622	**$12,361,366**	**$12,482,051**	**$11,742,402**	**$12,785,907**
Transfers Out							
99100	590	Transfers To Other Funds	$158,500	$0	$0	$0	$0
	Transfers Out		**$158,500**	**$0**	**$0**	**$0**	**$0**
	Total Expenditures		**$11,518,122**	**$12,361,366**	**$12,482,051**	**$11,742,402**	**$12,785,907**

RUTHERFORD COUNTY
TENNESSEE

2016-2017

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 & Available Funds

For the Fiscal Year Ended June 30, 2017

			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
REVENUES							
Other Local Revenues							
44110		Interest Earned	$92,105	$87,561	$87,561	$87,562	$86,522
44170		Miscellaneous Refunds	0	0	0	0	0
Total Other Local Revenues			$92,105	$87,561	$87,561	$87,562	$86,522
Other Sources							
49100		Bonds Issued	$0	$0	$0	$0	$0
Total Other Sources			$0	$0	$0	$0	$0
Total Revenues			**$92,105**	**$87,561**	**$87,561**	**$87,562**	**$86,522**
EXPENDITURES							
Industrial Development							
58120	310	Contracts W/Other Public Age	$130,000	$0	$0	$0	$0
58120	316	Contributions	96,500	96,500	96,500	96,500	96,500
58120	510	Trustee's Commission	921	880	880	876	866
58120	590	Transfers To Other Funds	65,194	81,775	81,775	81,775	196,775
Total Industrial Development			$292,615	$179,155	$179,155	$179,151	$294,141
Payments To Cities							
58700	309	Contracts W/Government Age	$17,030	$17,030	$17,030	$17,030	$17,030
Total Payments To Cities			$17,030	$17,030	$17,030	$17,030	$17,030
Total			**$309,645**	**$196,185**	**$196,185**	**$196,181**	**$311,171**

Revenues over (under Expenditures)	$	(108,619)		
Estimated Revenues over (under) Appropriations			$	(224,649)
Un/Assigned Fund Balance July 1	$	275,364	$	201,158
Adjustments to Un/Assigned Fund Balance		34,413	$	35,108
Change to Un/Assigned Fund Balance		(108,619)		(224,649)
Un/Assigned Fund Balance June 30	$	201,158	$	11,617

RUTHERFORD COUNTY
TENNESSEE

2016-2017

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.

Special Purpose
Fund 121
Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2017

			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
REVENUES							
Other Local Revenues							
44110		Interest Earned	$66	$0	$0	$210	$0
	Total Other Local Revenues		$66	$0	$0	$210	$0
Federal Revenue							
47700		Asset Forfeiture Funds	$104,751	$0	$82,915	$90,714	$0
	Total Federal Revenue		$104,751	$0	$82,915	$90,714	$0
Total	**Revenues**		**$104,817**	**$0**	**$82,915**	**$90,924**	**$0**
EXPENDITURES							
Sheriff's Department							
54110	319	Confidential Drug Enforcemen	$43,000	$10,000	$93,493	$35,000	$10,000
54110	335	Maint. & Repair Serv. - Bldgs.	2,400	0	2,500	0	0
54110	429	Instructional Supp & Mat	1,090	0	5,000	0	0
54110	431	Law Enforcement Supplies	0	0	2,500	0	0
54110	499	Other Supplies And Materials	1,403	0	5,000	0	0
54110	709	Data Processing Equipment	15,612	0	5,000	0	0
54110	716	Law Enforcement Equipment	7,160	0	24,422	23,544	0
54110	790	Other Equipment	18,368	0	5,000	0	0
Total	**Expense/Appropriation**		**$89,033**	**$10,000**	**$142,915**	**$58,544**	**$10,000**

Revenues over (under Expenditures)	$	32,380		
Estimated Revenues over (under) Appropriations			$	(10,000)
Restricted Fund Balance July 1	$	66,623	$	99,960
Change to Commited/Restricted Fund Balance		33,337		(10,000)
Un/Assigned Fund Balance June 30	$	99,960	$	89,960

RUTHERFORD COUNTY
TENNESSEE

2016-2017

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 & Available Funds

For the Fiscal Year Ended June 30, 2017

			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
REVENUES							
Fines, Forfeitures & Penalties							
42140		Drug Control Fines	$68,868	$80,000	$63,000	$63,625	$75,000
42340		Drug Control Fines	75,851	70,000	70,000	71,076	65,000
42910		Proceeds From Confiscated Prop	363,666	250,000	326,000	343,265	250,000
		Total Fines, Forfeitures & Penalties	$508,385	$400,000	$459,000	$477,966	$390,000
Charges from Current Services							
43190		Other General Service Charges	$2,100	$0	$2,875	$2,875	$2,000
		Total Charges from Current Services	$2,100	$0	$2,875	$2,875	$2,000
Other Local Revenues							
44110		Investment Income	$802	$600	$1,850	$2,410	$1,000
44530		Sale Of Equipment	68,465	0	42,500	49,627	0
		Total Other Local Revenues	$69,267	$600	$44,350	$52,037	$1,000
Other Sources							
49700		Insurance Recovery	$0	$0	$0	$0	$0
		Total Other Sources	$0	$0	$0	$0	$0
Total		**Revenues**	**$579,752**	**$400,600**	**$506,225**	**$532,878**	**$393,000**
EXPENDITURES							
Drug Enforcement							
54150	196	In-Service Training	$32,353	$45,000	$45,000	$18,272	$45,000
54150	319	Confidential Drug Enforcement	150,000	150,000	150,000	150,000	150,000
54150	338	Maint. & Repair Serv. - Vehicl	13,512	25,000	35,000	26,555	25,000
54150	431	Law Enforcement Supplies	3,907	7,500	7,500	1,501	7,500
54150	451	Uniforms	69	2,000	2,000	1,999	2,000
54150	499	Other Supplies And Materials	15,334	30,000	30,000	22,497	30,000
54150	510	Trustee's Commission	5,052	4,660	5,100	5,036	4,660
54150	599	Other Charges	5,350	20,000	20,000	0	20,000
54150	706	Building Construction	0	0	50,000	36,436	0
54150	707	Building Improvements	3,642	10,000	10,000	3,000	10,000
54150	709	Data Processing Equipment	17,819	30,000	30,000	26,625	30,000
54150	716	Law Enforcement Equipment	123,948	60,000	80,000	76,265	70,000
54150	718	Motor Vehicles	59,414	60,000	100,000	100,000	60,000
Total Drug Enforcement			**$430,400**	**$444,160**	**$564,600**	**$468,186**	**$454,160**
Operating Transfers							
99100	590	Transfers To Other Funds	$60,000	$145,000	$145,000	$82,886	$50,000
Total Operating Transfers			**$60,000**	**$145,000**	**$145,000**	**$82,886**	**$50,000**
Total		**Expense/Appropriation**	**$490,400**	**$589,160**	**$709,600**	**$551,072**	**$504,160**

Revenues over (under Expenditures)	$ (18,194)	
Estimated Revenues over (under) Appropriations		$ (111,160)
Restricted Fund Balance July 1	$ 914,268	$ 896,319
Other Change to Fund Balance	245	
Change to Commited/Restricted Fund Balance	(18,194)	(111,160)
Un/Assigned Fund Balance June 30	$ 896,319	$ 785,159

RUTHERFORD COUNTY
TENNESSEE

2016-2017

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.

Highway/Public Works Fund
Fund 131
Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2017

	Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
REVENUES					
Local Taxes	$5,077,214	$4,761,615	$5,256,885	$5,440,791	$5,266,272
Other Local Revenues	34,077	45,000	72,100	62,489	45,000
State Revenue	4,700,280	4,056,000	4,040,400	4,072,509	5,453,000
Federal Revenue	0	0	70,573	70,573	0
Other Sources	21,988	0	30,600	30,579	0
Total Revenue	**$9,833,559**	**$8,862,615**	**$9,470,558**	**$9,676,941**	**$10,764,272**
EXPENDITURES					
Administration	$704,510	$756,244	$882,699	$848,160	$786,428
Highway & Bridge Maint.	5,088,744	5,602,070	5,713,570	5,172,104	5,830,930
Operation & Maint. Of Equip.	884,696	1,203,625	1,214,335	912,070	1,148,730
Other Charges	410,287	586,840	589,330	456,384	585,987
Employee Benefits	180,437	221,905	221,905	187,300	221,905
Capital Outlay	1,353,747	409,860	295,330	108,267	1,734,860
Total Expense/Appropriation	**$8,622,421**	**$8,780,544**	**$8,917,169**	**$7,684,285**	**$10,308,840**

Revenues over (under Expenditures)	$ 1,992,656	
Estimated Revenues over (under) Appropriations		$ 455,432
Committed/Unassigned Fund Balance July 1	$ 10,433,587	$ 12,426,243
Change to Un/Assigned Fund Balance	1,992,656	455,432
Un/Assigned Fund Balance June 30	$ 12,426,243	$ 12,881,675

RUTHERFORD COUNTY, TENNESSEE
Highway/Road Fund

Fund 131
Statement of Revenues
Fiscal Year Ending June 30, 2017

Account Number		Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Commission Approved 2017
Actual/Estimated						
Local Taxes						
40110	Current Property Tax	$785,808	$789,479	$798,979	$798,008	$822,901
40120	Trustee's Collect. - Prior Yr.	10,984	10,340	11,240	11,212	10,340
40130	Circuit Clerk/Clerk & Mast. Co	8,975	8,930	8,000	7,220	8,450
40140	Interest And Penalty	2,465	2,350	2,450	2,557	2,350
40150	Pick-Up Taxes	883	1,175	2,375	2,300	1,000
40161	Payments In Lieu Of Taxes-Tva	76	71	71	70	71
40210	Local Option Sales Tax	674,193	560,000	812,000	821,185	800,000
40240	Wheel Tax	3,224,310	3,090,000	3,230,000	3,342,166	3,300,000
40270	Business Tax	23,723	19,270	19,270	23,519	21,160
40280	Mineral Severance Tax	345,797	280,000	372,500	432,554	300,000
	Total Local Taxes	$5,077,214	$4,761,615	$5,256,885	$5,440,791	$5,266,272
Other Local Revenues						
44110	Investment Income	$13,850	$15,000	$27,100	$30,048	$20,000
44130	Sale Of Materials & Supplies	20,227	30,000	30,000	32,441	25,000
44170	Miscellaneous Refunds	0	0	15,000	0	0
	Total Other Local Revenues	$34,077	$45,000	$72,100	$62,489	$45,000
State Revenue						
46410	Bridge Program	$0	$75,000	$29,400	$29,400	$1,372,000
46420	State Aid Program	832,799	280,000	0	0	280,000
46810	Flood Control	34,413	11,500	11,500	19,874	11,500
46920	Gasoline & Motor Fuel Tax	3,643,587	3,500,000	3,810,000	3,819,572	3,600,000
46930	Gasoline Inspection Fees	189,481	189,500	189,500	189,481	189,500
46980	Other State Grants	0	0	0	14,182	0
	Total State Revenue	$4,700,280	$4,056,000	$4,040,400	$4,072,509	$5,453,000
Federal Revenue						
47230	Disaster Relief	$0	$0	$70,573	$70,573	$0
	Total Federal Revenue	$0	$0	$70,573	$70,573	$0
Other Sources						
49700	Insurance Recovery	$21,988	$0	$30,600	$30,579	$0
	Total Other Sources	$21,988	$0	$30,600	$30,579	$0
Total	**Revenues**	**$9,833,559**	**$8,862,615**	**$9,470,558**	**$9,676,941**	**$10,764,272**

Rutherford County, Tennessee
Highway/Road Fund

Fund 131
Statement of Appropriations
Fiscal Year Ending June 30, 2017
Estimated/Appropriated/Actual Expense

Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
Administration							
61000	101	County Official/Administrative	$124,549	$124,549	$124,549	$124,549	$127,078
61000	103	Assistant(S)	60,699	60,585	62,205	62,181	62,945
61000	161	Secretary(S)	92,317	97,200	97,200	97,164	99,855
61000	186	Longevity Pay	1,275	2,000	2,000	2,000	2,075
61000	187	Overtime Pay	0	750	750	0	750
61000	191	Board & Committee Members Fees	25,200	25,200	25,200	24,600	25,200
61000	201	Social Security	17,820	19,240	19,335	18,451	19,705
61000	204	Pensions	33,377	37,140	37,330	34,166	38,050
61000	205	Employee And Dependent Insuran	49,798	53,950	53,950	52,165	59,475
61000	209	Disability Insurance	482	580	580	490	590
61000	212	Employer Medicare	4,304	4,500	4,520	4,373	4,605
61000	307	Communication	6,187	5,950	5,950	6,105	6,500
61000	320	Dues And Memberships	8,229	10,000	10,000	8,390	10,000
61000	328	Janitorial Services	8,125	9,000	9,000	6,812	9,000
61000	332	Legal Not, Recording, Ct Costs	1,480	2,500	2,500	1,127	2,500
61000	337	Maint. & Repair - Office Equip	0	800	800	438	800
61000	348	Postal Charges	768	800	800	780	800
61000	349	Printing, Stationery & Forms	1,518	2,500	2,500	1,197	2,500
61000	355	Travel	153	1,000	1,000	173	1,000
61000	413	Drugs & Medical Supplies	58	1,000	1,000	244	1,000
61000	415	Electricity	22,406	25,000	25,000	20,694	25,000
61000	434	Natural Gas	7,990	12,000	12,000	5,749	12,000
61000	435	Office Supplies	1,586	2,000	2,000	1,263	2,000
61000	454	Water And Sewer	8,631	9,000	9,000	8,668	9,000
61000	502	Building And Contents Insuranc	7,352	10,000	10,000	7,352	10,000
61000	506	Liability Insurance	110,000	130,000	244,530	244,530	130,000
61000	510	Trustee's Commission	97,034	95,000	105,000	102,067	110,000
61000	599	Other Charges	10,000	12,000	12,000	11,852	12,000
61000	719	Office Equipment	3,172	2,000	2,000	580	2,000
	Administration		**$704,510**	**$756,244**	**$882,699**	**$848,160**	**$786,428**
Highway And Bridge Maintenance							
62000	141	Foremen	$263,188	$271,245	$319,690	$278,454	$324,395
62000	143	Equipment Operators	869,897	989,115	1,017,880	943,097	1,053,475
62000	147	Truck Drivers	194,837	218,085	218,085	197,315	222,695
62000	186	Longevity Pay	13,400	11,950	11,950	11,150	12,625
62000	187	Overtime Pay	15,109	20,000	20,000	8,969	20,000
62000	201	Social Security	79,377	87,615	98,355	83,898	101,255
62000	204	Pensions	162,365	169,150	189,885	171,874	195,485
62000	205	Employee And Dependent Insuran	395,599	458,785	458,785	416,984	531,300
62000	209	Disability Insurance	2,454	2,625	2,935	2,595	3,020
62000	212	Employer Medicare	18,564	20,500	23,005	19,621	23,680
62000	321	Engineering Services	0	20,000	20,000	0	20,000
62000	399	Other Contracted Services	90,559	125,000	125,000	115,684	125,000
62000	402	Asphalt	2,866,019	3,000,000	3,000,000	2,758,410	3,000,000
62000	409	Crushed Stone	208	50,000	50,000	41,440	50,000
62000	426	General Construction Materials	1,994	5,000	5,000	1,688	5,000
62000	440	Pipe-Metal	23,756	35,000	35,000	23,702	30,000
62000	443	Road Signs	20,620	40,000	40,000	19,329	35,000
62000	444	Salt	55,401	60,000	60,000	60,000	60,000
62000	451	Uniforms	15,397	18,000	18,000	17,894	18,000
	Highway And Bridge Maintenance		**$5,088,744**	**$5,602,070**	**$5,713,570**	**$5,172,104**	**$5,830,930**
Operation & Maint. Of Equip.							
63100	141	Foremen	$49,029	$52,150	$52,150	$54,686	$52,940

Fund 131
Statement of Appropriations

Fiscal Year Ending June 30, 2017 Estimated/Appropriated/Actual Expense Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
63100	142	Mechanic(S)	200,729	209,830	217,520	214,494	210,465
63100	149	Laborers	64,021	72,495	73,745	73,739	73,165
63100	186	Longevity Pay	2,625	3,025	3,025	3,025	2,700
63100	187	Overtime Pay	4,757	10,000	10,000	6,162	10,000
63100	201	Social Security	19,080	21,545	22,100	20,927	21,650
63100	204	Pensions	38,443	41,595	42,665	41,366	41,805
63100	205	Employee And Dependent Insuran	81,605	94,300	94,300	77,064	72,300
63100	209	Disability Insurance	575	645	660	610	645
63100	212	Employer Medicare	4,462	5,040	5,170	4,894	5,060
63100	336	Maint. & Repair - Equip.	52,161	85,000	85,000	59,751	85,000
63100	399	Other Contracted Services	24,448	30,000	30,000	22,554	30,000
63100	412	Diesel Fuel	146,084	250,000	250,000	96,976	225,000
63100	418	Equipment And Machinery Parts	86,695	150,000	150,000	113,915	150,000
63100	424	Garage Supplies	7,023	10,000	10,000	7,302	10,000
63100	425	Gasoline	44,245	70,000	70,000	37,493	60,000
63100	433	Lubricants	10,969	20,000	20,000	6,977	20,000
63100	450	Tires And Tubes	34,438	60,000	60,000	59,591	60,000
63100	499	Other Supplies And Materials	13,307	18,000	18,000	10,544	18,000
	Operation & Maint. Of Equip.		**$884,696**	**$1,203,625**	**$1,214,335**	**$912,070**	**$1,148,730**
Other Charges							
65000	103	Assistant(S)	$51,629	$52,680	$52,680	$52,674	$55,967
65000	140	Salary Supplements	10,000	10,000	10,000	10,000	10,000
65000	141	Foremen	45,923	49,970	49,970	49,958	50,745
65000	143	Equipment Operators	93,440	100,915	100,915	99,646	103,710
65000	161	Secretary(S)	40,477	43,310	45,250	45,249	46,075
65000	186	Longevity Pay	1,325	1,450	1,450	1,250	1,350
65000	187	Overtime Pay	1,813	2,500	2,500	648	2,500
65000	196	In-Service Training	2,490	5,500	5,500	3,987	5,500
65000	201	Social Security	13,932	15,985	16,160	14,898	16,760
65000	204	Pensions	29,279	30,860	31,195	30,992	32,360
65000	205	Employee And Dependent Insuran	85,530	96,550	96,550	78,594	83,700
65000	209	Disability Insurance	432	480	480	453	500
65000	212	Employer Medicare	3,258	3,740	3,780	3,484	3,920
65000	307	Communication	1,489	1,700	1,700	1,322	1,700
65000	332	Legal Notices	96	500	500	48	500
65000	336	Maint. & Repair Serv. - Equip.	4,559	20,000	20,000	1,029	20,000
65000	349	Printing, Stationery & Forms	24	500	500	500	500
65000	355	Travel	3,129	4,000	4,000	3,981	4,000
65000	399	Other Contracted Services	200	10,000	10,000	1,939	10,000
65000	409	Crushed Stone	0	2,000	2,000	0	2,000
65000	411	Data Processing Supplies	0	900	900	657	900
65000	412	Diesel Fuel	8,071	20,000	20,000	10,721	20,000
65000	418	Equipment & Machinery Parts	2,143	20,000	20,000	3,366	20,000
65000	425	Gasoline	6,903	8,000	8,000	5,747	8,000
65000	426	General Construction Materials	475	6,000	6,000	137	6,000
65000	433	Lubricants	84	3,000	3,000	222	3,000
65000	435	Office Supplies	46	1,800	1,800	52	1,800
65000	440	Pipe - Metal	0	5,000	5,000	0	5,000
65000	450	Tires And Tubes	462	5,000	5,000	3,562	5,000
65000	499	Other Supplies And Materials	223	4,500	4,500	1,245	4,500
65000	790	Other Equipment	2,855	60,000	60,000	30,023	60,000
	Other Charges		**$410,287**	**$586,840**	**$589,330**	**$456,384**	**$585,987**
Employee Benefits							
66000	205	Employee And Dependent Insuran	$0	$8,820	$8,820	$0	$8,820

Rutherford County, Tennessee
Highway/Road Fund

Fund 131
Statement of Appropriations

Fiscal Year Ending June 30, 2017 Estimated/Appropriated/Actual Expense Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
66000	210	Unemployment Compensation	0	5,000	5,000	0	5,000
66000	299	Other Fringe Benefits	125,117	150,000	150,000	129,215	150,000
66000	513	Worker's Compensation Ins	55,320	58,085	58,085	58,085	58,085
	Employee Benefits		**$180,437**	**$221,905**	**$221,905**	**$187,300**	**$221,905**
Capital Outlay							
68000	705	Bridge Construction	$53,990	$75,000	$75,000	$40,476	$1,400,000
68000	707	Building Improvements	2,659	5,000	5,000	4,449	5,000
68000	714	Highway Equipment	232,519	50,000	50,000	33,342	50,000
68000	726	State Aid Projects	1,064,579	279,860	165,330	30,000	279,860
	Capital Outlay		**$1,353,747**	**$409,860**	**$295,330**	**$108,267**	**$1,734,860**
	Total Expenditures		**$8,622,421**	**$8,780,544**	**$8,917,169**	**$7,684,285**	**$10,308,840**

RUTHERFORD COUNTY
TENNESSEE

2016-2017

General Purpose School Fund 141

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

General Purpose School Fund

Fund 141

Estimated Revenues, Expenditures & Available Funds

For the Fiscal Year Ended June 30, 2017

	Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
REVENUES					
Local Taxes	$120,982,399	$131,206,284	$135,825,531	$138,095,356	$135,835,977
Licenses & Permits	12,681	11,500	11,500	12,343	11,500
Charges from Current Services	175,205	168,487	168,487	187,621	168,487
Other Local Revenues	321,549	119,559	370,579	599,724	199,559
State Revenue	175,165,232	181,381,139	183,059,049	184,075,615	196,642,367
Federal Revenue	1,275,640	1,231,231	1,709,250	1,667,393	1,107,693
Other Sources	223,140	200,000	203,109	151,150	200,000
Total Revenue	**$298,155,846**	**$314,318,200**	**$321,347,505**	**$324,789,202**	**$334,165,583**
EXPENDITURES					
Reg Education Prg - Elem/Sec	$159,657,646	$178,993,196	$179,421,654	$172,942,839	$181,441,444
Alternative Instruction	1,741,754	1,855,665	1,974,772	1,929,306	1,983,132
.Special Education Program	24,376,181	26,770,342	27,008,208	24,954,926	27,553,303
Vocational Ed. Program	11,322,422	12,344,024	12,431,493	11,771,443	12,817,736
Adult Education Program	464,425	535,736	578,164	361,477	0
Attendance	716,441	746,038	762,061	734,945	779,662
Health Services	3,990,414	4,089,375	4,139,561	4,021,955	4,121,584
Other Student Support	8,121,718	8,621,418	8,494,807	8,080,309	8,629,046
Reg. Instruction Program	9,635,716	10,653,069	10,732,970	10,426,204	11,416,414
Alternative Instruction Program	767,991	802,823	834,838	795,190	917,585
Special Education Program	1,210,509	1,302,205	1,393,647	1,287,719	1,353,357
Vocational Education	220,878	242,515	277,188	262,406	261,252
Technology	0	0	0	0	6,456,347
Adult Program	101,779	120,684	123,672	95,999	190,589
Board Of Education	5,472,957	6,493,208	7,302,734	6,620,478	7,086,013
Director Of Schools	693,892	765,358	768,386	723,834	536,121
Office Of The Principal	16,719,620	17,909,174	18,164,949	17,617,346	19,338,030
Fiscal Services	886,047	953,920	963,780	923,530	1,025,674
Human Resources/Personnel	537,583	562,703	573,811	551,105	539,813
Operation Of Plant	22,366,702	23,387,401	23,633,132	21,956,153	23,694,434
Maintenance Of Plant	6,522,360	6,978,303	7,009,575	6,807,732	7,643,655
Transportation	15,271,134	16,446,914	16,400,920	15,957,391	17,912,393
Central And Other	2,293,155	2,453,127	2,614,378	2,454,517	793,714
Community Services	37,743	35,000	54,520	36,201	36,000
Early Childhood Education	2,273,433	2,453,021	2,507,157	2,363,622	2,705,938
Regular Capital Outlay	40,872	75,000	75,000	49,776	75,000
Education-Principal	498,574	515,287	515,287	473,003	1,010,712
Education-Interest	51,583	38,532	38,532	37,270	47,478
Total Expense/Appropriation	**$295,993,529**	**$326,144,038**	**$328,795,196**	**$314,236,676**	**$340,366,426**

Revenues over (under Expenditures)	$ 10,552,526	
Estimated Revenues over (under) Appropriations		$ (6,200,843)
Un/Assigned Fund Balance July 1	$ 29,155,702	$ 39,693,470
Change to Commited/Restricted Fund Balance	(14,758)	
Change to Un/Assigned Fund Balance	10,552,526	(6,200,843)
Un/Assigned Fund Balance June 30	$ 39,693,470	$ 33,492,627

RUTHERFORD COUNTY, TENNESSEE
General Purpose School Fund

Fund 141
Statement of Revenues
Fiscal Year Ending June 30, 2017

Account Number		Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Commission Approved 2017
Actual/Estimated						
Local Taxes						
40110	Current Property Tax	$62,173,116	$71,603,281	$73,543,281	$73,944,245	$71,797,797
40120	Trustee's Collect. - Prior Yr.	867,856	941,450	988,741	1,038,536	937,300
40130	Clerk & Master Collections	709,283	813,080	471,795	668,673	766,910
40140	Interest And Penalty	195,041	213,970	201,595	236,574	213,030
40150	Pick-Up Taxes	69,876	106,984	199,241	213,063	93,730
40161	Pay In Lieu Of Taxes - Tva	5,994	6,479	4,838	6,451	6,450
40162	Pmnts In Lieu Of Taxes - Local	940,626	930,000	930,000	987,270	967,000
40210	Local Option Sales Tax	49,976,018	50,800,000	53,810,000	54,615,844	55,000,000
40240	Wheel Tax	3,654,147	3,524,500	3,524,500	3,787,060	3,739,560
40270	Business Tax	1,876,796	1,754,540	1,754,540	2,176,245	1,917,200
40275	Mixed Drink Tax	491,521	490,000	375,000	402,662	375,000
40350	Interstate Telecommunications	22,125	22,000	22,000	18,733	22,000
	Total Local Taxes	$120,982,399	$131,206,284	$135,825,531	$138,095,356	$135,835,977
Licenses & Permits						
41110	Marriage Licenses	$12,681	$11,500	$11,500	$12,343	$11,500
	Total Licenses & Permits	$12,681	$11,500	$11,500	$12,343	$11,500
Charges from Current Services						
43513	Tuition - Summer School	$83,700	$70,000	$63,689	$73,725	$70,000
43517	Tuition - Other	60,270	51,500	57,811	57,106	51,500
43541	Contract Adm Srvs/Other Lea's	10,890	10,000	10,000	18,945	10,000
43990	Other Charges For Services	20,345	36,987	36,987	37,845	36,987
	Total Charges from Current Services	$175,205	$168,487	$168,487	$187,621	$168,487
Other Local Revenues						
44110	Investment Income	$69,249	$65,000	$145,000	$150,242	$145,000
44120	Lease/Rentals	4,400	5,500	5,500	0	5,500
44130	Sale Of Materials And Supplies	19,080	15,000	15,000	89,825	15,000
44146	Erate Funding	0	0	10,052	8,200	0
44170	Miscellaneous Refunds	29,530	2,559	19,513	44,028	2,559
44530	Sale Of Equipment	1,664	4,000	4,000	5,418	4,000
44540	Sale Of Property	0	2,500	2,500	0	2,500
44570	Contributions & Gifts	175,385	25,000	158,939	289,120	25,000
44990	Other Local Revenues	22,241	0	10,075	12,891	0
	Total Other Local Revenues	$321,549	$119,559	$370,579	$599,724	$199,559
State Revenue						
46511	Basic Education Program	$170,096,000	$176,459,000	$178,045,000	$179,173,260	$191,772,000
46515	Early Childhood Education	995,177	995,177	995,177	995,177	1,085,648
46530	Energy Efficient School Initia	11,794	0	0	0	0
46550	Driver Education	291,494	210,000	277,539	277,540	278,000
46590	Other State Education Funds	46,351	536,292	560,663	553,391	455,715
46610	Career Ladder Program	729,119	829,666	829,666	665,500	700,000
46612	Career Ladder - Extend. Cont.	112,495	0	0	0	0
46851	State Revenue Sharing - T.V.A.	2,359,854	2,335,000	2,335,000	2,396,046	2,335,000
46980	Other State Grants	522,948	16,004	16,004	14,701	16,004

	Total State Revenue	$175,165,232	$181,381,139	$183,059,049	$184,075,615	$196,642,367
Federal Revenue						
47143	Special Education - Grants	$422,443	$425,000	$869,269	$869,269	$600,000
47590	Other Federal Through State	320,636	273,231	306,981	246,917	0
47640	Rotc Reimbursement	532,561	533,000	533,000	551,207	507,693
	Total Federal Revenue	$1,275,640	$1,231,231	$1,709,250	$1,667,393	$1,107,693
Other Sources						
49700	Insurance Recovery	$0	$0	$3,109	$3,109	$0
49800	Transfers In	223,140	200,000	200,000	148,041	200,000
	Total Other Sources	$223,140	$200,000	$203,109	$151,150	$200,000
Total	**Revenues**	**$298,155,846**	**$314,318,200**	**$321,347,505**	**$324,789,202**	**$334,165,583**

Rutherford County, Tennessee
General Purpose School Fund

Fund 141

Statement of Appropriations

Fiscal Year Ending June 30, 2017

Estimated/Appropriated/Actual Expense Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
Reg Education Prg - Elem/Sec							
71100	116	Teachers	$106,051,032	$113,814,390	$113,728,390	$111,416,504	$121,125,786
71100	117	Career Ladder Program	379,180	425,000	425,000	344,691	348,870
71100	127	Career Ladder Extended Contrac Sum	42,673	0	0	0	0
71100	163	Educational Assistants	3,795,244	4,157,370	3,891,830	3,865,870	4,410,259
71100	189	Other Salaries & Wages	1,126,249	1,183,499	1,183,499	1,161,086	1,216,329
71100	201	Social Security	6,662,678	7,235,924	7,214,129	6,991,641	7,690,480
71100	204	Pensions	10,111,418	10,910,626	10,871,066	10,614,756	11,525,234
71100	206	Life Insurance	102,349	107,293	107,293	103,996	109,257
71100	207	Medical Insurance	22,422,077	24,000,711	23,885,711	20,968,904	22,069,303
71100	210	Unemployment Compensation	56,054	100,000	100,000	27,599	76,000
71100	212	Employer Medicare	1,559,875	1,698,304	1,693,206	1,638,329	1,805,009
71100	299	Other Fringe Benefits	204,511	273,016	273,016	215,179	291,023
71100	336	Maint. & Repair Serv. - Equip.	441	4,500	4,500	1,076	4,500
71100	369	Contracts For Substitute Teach	435,992	777,762	595,674	463,280	842,562
71100	370	Contracts For Substitute Teach	1,178,298	1,218,983	1,354,983	1,333,019	1,394,183
71100	399	Other Contracted Services	68,527	176,512	191,512	183,660	87,035
71100	429	Instructional Supp & Mat	2,375,650	2,593,221	2,548,221	2,329,238	2,808,234
71100	449	Textbooks - Bound	1,051,711	5,548,200	6,648,200	6,757,635	4,658,200
71100	471	Software	0	0	0	0	319,329
71100	499	Other Supplies And Materials	46,163	257,629	277,629	281,762	83,100
71100	535	Fee Waivers	63,861	60,000	70,000	63,996	60,000
71100	599	Other Charges	182,762	222,000	289,539	291,656	322,000
71100	722	Regular Instruction Equipment	1,740,901	4,228,256	4,068,256	3,888,962	194,751
		Reg Education Prg - Elem/Sec	**$159,657,646**	**$178,993,196**	**$179,421,654**	**$172,942,839**	**$181,441,444**
Alternative Instruction							
71150	116	Teachers	$1,166,956	$1,216,869	$1,311,669	$1,298,903	$1,309,237
71150	117	Career Ladder Program	4,485	0	4,700	4,675	5,000
71150	163	Educational Assistants	96,285	107,335	107,335	101,229	109,264
71150	201	Social Security	73,619	80,115	86,284	82,361	86,129
71150	204	Pensions	113,347	122,853	131,848	126,759	130,455
71150	206	Life Insurance	1,221	1,297	1,297	1,271	1,249
71150	207	Medical Insurance	225,914	248,251	251,251	252,352	261,125
71150	210	Unemployment Compensation	0	4,000	4,000	0	4,000
71150	212	Employer Medicare	17,868	18,804	20,247	19,768	20,216
71150	299	Other Fringe Benefits	2,342	3,046	3,046	2,533	3,262
71150	369	Contracts For Substitute Teach	1,894	10,279	10,279	5,978	10,279
71150	370	Contracts For Substitute Teach	13,176	10,416	10,416	7,230	10,416
71150	399	Other Contracted Services	1,124	5,600	5,600	4,190	5,600
71150	429	Instructional Supp & Mat	21,903	24,800	24,544	20,555	24,900
71150	499	Other Supplies And Materials	0	0	256	256	0
71150	790	Other Equipment	1,620	2,000	2,000	1,246	2,000
		Alternative Instruction	**$1,741,754**	**$1,855,665**	**$1,974,772**	**$1,929,306**	**$1,983,132**
Special Education Program							
71200	116	Teachers	$10,672,303	$11,567,319	$11,529,240	$10,807,027	$12,012,066
71200	117	Career Ladder Program	56,971	65,000	60,500	48,719	53,000
71200	163	Educational Assistants	3,691,284	4,156,737	4,148,442	4,061,980	4,410,346
71200	171	Speech Pathologist	1,387,143	1,505,356	1,525,356	1,459,497	1,615,213
71200	189	Other Salaries & Wages	180,559	203,065	223,242	163,340	212,572
71200	201	Social Security	943,325	1,058,695	1,058,032	977,868	1,107,423
71200	204	Pensions	1,548,104	1,705,857	1,705,238	1,610,255	1,728,027
71200	206	Life Insurance	19,649	20,677	20,677	20,228	21,768
71200	207	Medical Insurance	3,978,538	4,329,523	4,329,523	3,821,296	4,170,456
71200	210	Unemployment Compensation	14,753	17,000	17,000	14,181	17,000

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71200	212	Employer Medicare	221,944	248,483	248,328	229,348	259,921
71200	299	Other Fringe Benefits	30,679	40,095	40,095	31,777	41,976
71200	336	Maint. & Repair Serv. - Equip.	465	20,000	20,000	0	20,000
71200	369	Contracts For Substitute Teach	25,071	63,323	63,323	37,545	63,323
71200	370	Contracts For Substitute Teach	238,739	241,805	241,805	226,901	241,805
71200	399	Other Contracted Services	1,123,934	1,175,000	1,425,000	1,253,365	1,225,000
71200	429	Instructional Supp & Mat	89,805	128,350	128,350	90,738	129,350
71200	449	Textbooks - Bound	59,957	71,500	71,500	53,300	71,500
71200	499	Other Supplies And Materials	52,057	51,542	51,542	26,857	51,542
71200	599	Other Charges	5,968	15,015	15,015	3,032	15,015
71200	725	Special Education Equipment	34,933	86,000	86,000	17,672	86,000
	Special Education Program		**$24,376,181**	**$26,770,342**	**$27,008,208**	**$24,954,926**	**$27,553,303**
Vocational Education Program							
71300	116	Teachers	$7,550,689	$8,359,807	$8,335,487	$7,897,334	$8,630,879
71300	117	Career Ladder Program	16,495	24,000	24,000	13,332	16,000
71300	162	Clerical Personnel	181,686	201,721	200,521	189,703	210,867
71300	201	Social Security	462,519	519,511	517,929	482,160	535,968
71300	204	Pensions	699,308	782,043	779,700	737,024	804,156
71300	206	Life Insurance	6,726	7,632	7,632	6,843	7,423
71300	207	Medical Insurance	1,520,483	1,447,910	1,520,237	1,501,777	1,606,534
71300	210	Unemployment Compensation	10,243	10,000	10,000	9,561	10,000
71300	212	Employer Medicare	108,484	121,932	121,562	113,095	125,795
71300	299	Other Fringe Benefits	14,227	19,615	19,615	14,893	20,259
71300	336	Maint. & Repair Serv. - Equip.	47,867	57,600	57,600	47,347	57,600
71300	369	Contracts For Substitute Teach	25,804	54,439	39,939	34,794	54,439
71300	370	Contracts For Substitute Teach	129,556	122,986	170,486	152,819	122,986
71300	399	Other Contracted Services	64,600	73,250	85,207	67,411	73,250
71300	429	Instructional Supp & Mat	267,870	279,416	255,902	225,122	279,418
71300	448	T&i Construction Materials	3,890	10,000	10,000	9,956	10,000
71300	449	Textbooks - Bound	46,817	107,702	131,216	126,612	107,702
71300	499	Other Supplies And Materials	72,227	64,490	64,490	62,450	64,490
71300	730	Vocational Instruction Equipme	92,931	79,970	79,970	79,210	79,970
	Vocational Education Program		**$11,322,422**	**$12,344,024**	**$12,431,493**	**$11,771,443**	**$12,817,736**
Adult Education Program							
71600	116	Teachers	$343,435	$391,633	$417,021	$260,059	$0
71600	189	Other Salaries & Wages	23,019	23,317	23,399	17,607	0
71600	201	Social Security	17,583	20,350	21,929	16,914	0
71600	204	Pensions	20,679	29,404	29,414	13,936	0
71600	206	Life Insurance	141	142	142	99	0
71600	207	Medical Insurance	26,836	28,261	28,261	12,768	0
71600	210	Unemployment Compensation	0	2,000	2,000	0	0
71600	212	Employer Medicare	4,113	4,772	5,141	3,955	0
71600	299	Other Fringe Benefits	414	562	562	274	0
71600	399	Other Contracted Services	3,595	5,000	5,000	3,853	0
71600	429	Instructional Supp & Mat	5,052	15,000	15,000	15,147	0
71600	499	Other Supplies And Materials	2,381	0	15,000	16,865	0
71600	599	Other Charges	0	10,000	10,000	0	0
71600	790	Other Equipment	17,177	5,295	5,295	0	0
	Adult Education Program		**$464,425**	**$535,736**	**$578,164**	**$361,477**	**$0**
Attendance							
72110	105	Supervisor/Director	$104,022	$89,873	$89,873	$89,873	$93,849
72110	117	Career Ladder Program	4,100	4,500	4,500	4,100	4,510
72110	130	Social Workers	244,850	254,650	254,650	253,680	263,680

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Fiscal Year Ending June 30, 2017 Estimated/Appropriated/Actual Expense Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
72110	162	Clerical Personnel	79,940	82,643	83,498	83,497	87,487
72110	189	Other Salaries & Wages	57,027	58,795	58,795	58,795	60,853
72110	201	Social Security	26,670	29,680	29,733	26,465	30,885
72110	204	Pensions	42,629	48,482	48,585	43,618	48,542
72110	206	Life Insurance	291	334	334	291	376
72110	207	Medical Insurance	47,473	48,251	63,251	59,308	58,601
72110	212	Employer Medicare	6,993	6,967	6,979	6,966	7,249
72110	299	Other Fringe Benefits	762	1,117	1,117	789	1,163
72110	355	Travel	3,468	6,199	6,199	3,686	6,199
72110	399	Other Contracted Services	83,047	93,472	88,472	86,758	95,193
72110	499	Other Supplies And Materials	5,075	11,000	8,500	8,867	11,000
72110	524	In Service/Staff Development	3,639	4,000	11,500	6,792	4,000
72110	599	Other Charges	0	2,000	2,000	0	2,000
72110	704	Attendance And Health Equipmen	6,455	4,075	4,075	1,460	4,075
	Attendance		**$716,441**	**$746,038**	**$762,061**	**$734,945**	**$779,662**
Health Services							
72120	105	Supervisor/Director	$0	$0	$126,933	$122,636	$132,595
72120	131	Medical Personnel	2,407,768	2,472,434	2,397,051	2,372,055	2,430,403
72120	189	Other Salaries & Wages	424,507	442,146	390,745	386,323	407,167
72120	201	Social Security	170,824	176,402	176,411	173,370	179,695
72120	204	Pensions	315,133	348,875	348,893	315,447	316,619
72120	206	Life Insurance	2,316	2,414	2,414	2,312	2,456
72120	207	Medical Insurance	445,327	450,465	450,465	423,029	418,587
72120	212	Employer Medicare	39,952	41,402	41,404	40,547	42,176
72120	299	Other Fringe Benefits	4,874	6,596	6,596	4,981	6,831
72120	355	Travel	14,108	26,338	18,338	12,488	26,338
72120	399	Other Contracted Services	8,902	10,330	7,330	2,365	10,330
72120	413	Drugs And Medical Supplies	9,311	9,050	12,212	12,222	9,050
72120	499	Other Supplies And Materials	38,986	60,651	35,516	32,197	60,651
72120	524	In Service/Staff Development	3,252	8,500	8,500	5,617	8,500
72120	599	Other Charges	0	3,800	1,855	0	3,800
72120	735	Health Equipment	105,154	29,972	114,898	116,366	66,386
	Health Services		**$3,990,414**	**$4,089,375**	**$4,139,561**	**$4,021,955**	**$4,121,584**
Other Student Support							
72130	117	Career Ladder Program	$25,500	$27,000	$27,000	$22,500	$24,000
72130	123	Guidance Personnel	4,512,293	4,884,879	4,777,879	4,622,904	4,979,649
72130	127	Career Ladder Extended Contrac	2,000	0	2,000	2,000	2,000
72130	130	Social Workers	0	0	0	0	54,946
72130	162	Clerical Personnel	228,869	231,541	235,101	234,745	241,130
72130	189	Other Salaries & Wages	550,702	577,028	539,002	528,672	614,248
72130	201	Social Security	315,053	346,127	337,480	320,705	357,956
72130	204	Pensions	481,228	524,955	512,358	489,976	539,307
72130	206	Life Insurance	4,437	4,724	4,724	4,452	4,772
72130	207	Medical Insurance	944,510	995,600	995,600	881,298	931,613
72130	210	Unemployment Compensation	0	12,000	12,000	0	6,000
72130	212	Employer Medicare	74,581	81,240	79,218	75,716	84,015
72130	299	Other Fringe Benefits	9,566	13,096	13,096	9,874	13,547
72130	309	Contracts W/Government Agencie	290,885	256,500	256,500	296,848	326,422
72130	322	Evaluation And Testing	484,485	432,894	441,444	351,667	219,207
72130	355	Travel	13,435	9,100	9,100	7,158	9,100
72130	369	Contracts For Substitute Teach	5,573	12,369	13,869	10,479	12,369
72130	370	Contracts For Substitute Teach	15,940	15,465	27,965	25,695	15,465
72130	399	Other Contracted Services	138,907	151,940	171,940	170,443	152,840
72130	499	Other Supplies And Materials	8,018	26,500	16,500	8,725	26,500

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72130	524	In Service/Staff Development	5,379	16,460	16,460	7,919	11,960
72130	790	Other Equipment	10,357	2,000	5,571	8,533	2,000
	Other Student Support		**$8,121,718**	**$8,621,418**	**$8,494,807**	**$8,080,309**	**$8,629,046**
Regular Instruction Program							
72210	105	Supervisor/Director	$706,747	$705,974	$712,474	$711,876	$735,544
72210	117	Career Ladder Program	50,375	55,000	55,000	44,031	48,000
72210	127	Career Ladder Extended Contrac	2,000	0	2,000	2,000	2,000
72210	129	Librarians	2,780,161	2,899,201	2,899,201	2,879,164	3,036,546
72210	132	Materials Supervisor	42,792	44,119	44,119	44,119	46,089
72210	138	Instructional Computer Personn	1,629,867	1,904,549	1,904,549	1,876,743	2,059,864
72210	161	Secretary(S)	75,883	78,169	78,837	78,835	81,285
72210	162	Clerical Personnel	75,687	77,967	78,634	78,632	81,076
72210	163	Educational Assistants	578,787	621,936	616,407	607,085	650,249
72210	189	Other Salaries & Wages	827,166	950,941	992,237	973,981	1,110,598
72210	196	In-Service Training	0	13,900	13,900	0	13,900
72210	201	Social Security	403,361	444,897	447,724	439,042	475,937
72210	204	Pensions	621,544	682,696	686,884	675,083	718,017
72210	206	Life Insurance	5,671	5,806	6,006	5,947	5,920
72210	207	Medical Insurance	1,238,340	1,279,180	1,278,980	1,235,120	1,288,644
72210	210	Unemployment Compensation	0	1,000	1,000	0	1,000
72210	212	Employer Medicare	95,300	104,418	105,079	102,765	111,704
72210	299	Other Fringe Benefits	12,208	16,732	16,732	13,396	17,943
72210	336	Maint. & Repair Serv. - Equip.	0	1,500	1,500	0	1,500
72210	355	Travel	50,029	47,600	47,600	49,308	47,600
72210	369	Contracts For Substitute Teach	5,806	9,233	10,233	7,946	9,233
72210	370	Contracts For Substitute Teach	23,541	27,963	26,963	20,207	27,963
72210	399	Other Contracted Services	108,299	188,091	188,091	177,883	51,877
72210	411	Data Processing Supplies	0	0	0	0	5,000
72210	432	Library Books	145,052	145,128	146,741	146,744	149,191
72210	471	Software	0	0	0	0	359,957
72210	499	Other Supplies And Materials	52,179	78,059	76,446	49,552	73,259
72210	524	In Service/Staff Development	76,243	242,492	269,115	198,061	175,000
72210	790	Other Equipment	28,678	26,518	26,518	8,684	31,518
	Regular Instruction Program		**$9,635,716**	**$10,653,069**	**$10,732,970**	**$10,426,204**	**$11,416,414**
Alternative Instruction Prg							
72215	105	Supervisor/Director	$167,859	$177,002	$177,002	$177,000	$183,124
72215	117	Career Ladder Program	6,500	8,000	8,000	7,500	8,000
72215	123	Guidance Personnel	112,634	116,231	116,251	116,232	120,954
72215	127	Career Ladder Extended Contrac	0	0	2,000	2,000	0
72215	129	Librarians	53,391	50,126	51,926	51,809	53,179
72215	162	Clerical Personnel	52,750	58,640	58,691	54,680	60,745
72215	189	Other Salaries & Wages	159,555	164,780	188,037	189,309	264,506
72215	201	Social Security	32,862	34,787	36,469	36,083	41,787
72215	204	Pensions	53,060	55,277	58,089	57,312	64,325
72215	206	Life Insurance	462	459	459	458	507
72215	207	Medical Insurance	104,824	105,156	105,156	83,457	86,183
72215	212	Employer Medicare	7,685	8,164	8,557	8,440	9,807
72215	299	Other Fringe Benefits	985	1,303	1,303	1,082	1,570
72215	369	Contracts For Substitute Teach	3,069	1,046	1,546	502	1,046
72215	370	Contracts For Substitute Teach	589	1,202	702	0	1,202
72215	399	Other Contracted Services	232	0	251	251	0
72215	432	Library Books	3,499	2,000	2,295	2,262	2,000
72215	499	Other Supplies And Materials	6,155	12,400	11,854	2,273	12,400
72215	524	In Service/Staff Development	235	2,000	2,000	1,248	2,000

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72215	599	Other Charges	250	250	250	0	250
72215	790	Other Equipment	1,395	4,000	4,000	3,292	4,000
	Alternative Instruction Prg		**$767,991**	**$802,823**	**$834,838**	**$795,190**	**$917,585**
Special Education Program							
72220	105	Supervisor/Director	$91,319	$94,749	$94,749	$94,749	$98,918
72220	117	Career Ladder Program	13,481	19,000	19,000	12,944	15,000
72220	124	Psychological Personnel	506,116	505,580	508,580	507,806	598,938
72220	127	Career Ladder Extended Contrac	2,000	0	2,000	2,000	2,000
72220	162	Clerical Personnel	68,900	70,975	75,589	75,490	75,622
72220	189	Other Salaries & Wages	96,280	155,644	155,644	149,637	104,597
72220	196	In-Service Training	550	6,000	6,000	750	6,000
72220	201	Social Security	46,908	51,581	52,177	50,914	54,549
72220	204	Pensions	72,393	79,096	80,100	77,890	82,683
72220	206	Life Insurance	545	619	619	576	571
72220	207	Medical Insurance	116,097	121,495	121,495	113,930	116,198
72220	212	Employer Medicare	10,970	12,106	12,246	11,907	12,803
72220	299	Other Fringe Benefits	1,417	1,902	1,902	1,549	2,020
72220	355	Travel	58,896	64,626	64,626	55,097	64,626
72220	369	Contract For Sub Teachers-Cert	0	0	88	88	0
72220	399	Other Contracted Services	11,900	21,000	21,000	6,078	21,000
72220	499	Other Supplies And Materials	65,981	45,412	125,412	108,349	45,412
72220	524	In Service/Staff Development	20,883	18,900	18,900	3,214	18,900
72220	599	Other Charges	3,353	11,500	11,500	9,693	11,500
72220	790	Other Equipment	22,520	22,020	22,020	5,058	22,020
	Special Education Program		**$1,210,509**	**$1,302,205**	**$1,393,647**	**$1,287,719**	**$1,353,357**
Vocational Education							
72230	105	Supervisor/Director	$88,681	$85,449	$85,449	$85,448	$89,208
72230	189	Other Salaries & Wages	58,799	73,007	73,007	73,007	77,145
72230	201	Social Security	8,580	9,587	9,587	9,445	10,064
72230	204	Pensions	12,895	14,324	14,324	14,324	15,038
72230	206	Life Insurance	79	84	84	83	84
72230	207	Medical Insurance	21,708	15,230	29,903	29,902	24,748
72230	212	Employer Medicare	2,077	2,250	2,250	2,209	2,362
72230	299	Other Fringe Benefits	267	364	364	293	383
72230	355	Travel	6,474	21,000	8,518	8,753	21,000
72230	399	Other Contracted Services	10,000	10,000	0	0	10,000
72230	499	Other Supplies And Materials	2,754	7,220	5,802	5,114	7,220
72230	524	In Service/Staff Development	6,924	4,000	44,926	30,854	4,000
72230	599	Other Charges	0	0	213	213	0
72230	790	Other Equipment	1,640	0	2,761	2,761	0
	Vocational Education		**$220,878**	**$242,515**	**$277,188**	**$262,406**	**$261,252**
Technology							
72250	105	Supervisor/Director	$0	$0	$0	$0	$91,797
72250	120	Computer Programmer(S)	0	0	0	0	1,026,066
72250	162	Clerical Personnel	0	0	0	0	37,736
72250	189	Other Salaries & Wages	0	0	0	0	160,107
72250	201	Social Security	0	0	0	0	79,601
72250	204	Pensions	0	0	0	0	140,254
72250	206	Life Insurance	0	0	0	0	999
72250	207	Medical Insurance	0	0	0	0	191,226
72250	212	Employer Medicare	0	0	0	0	18,683
72250	299	Other Fringe Benefits	0	0	0	0	3,026
72250	317	Data Processing Services	0	0	0	0	50,000

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72250	336	Maint. & Repair Serv. - Equip.	0	0	0	0	10,000
72250	350	Internet Connectivity	0	0	0	0	149,554
72250	355	Travel	0	0	0	0	15,000
72250	399	Other Contracted Services	0	0	0	0	1,368
72250	411	Data Processing Supplies	0	0	0	0	229,500
72250	429	Instructional Supp & Mat	0	0	0	0	132,036
72250	470	Cabling	0	0	0	0	55,200
72250	471	Software	0	0	0	0	280,233
72250	499	Other Supplies And Materials	0	0	0	0	15,100
72250	524	In Service/Staff Development	0	0	0	0	10,000
72250	709	Data Processing Equipment	0	0	0	0	717,000
72250	722	Regular Instruction Equipment	0	0	0	0	3,041,861
	Technology		**$0**	**$0**	**$0**	**$0**	**$6,456,347**
Adult Program							
72260	105	Supervisor/Director	$9,132	$9,475	$10,165	$8,794	$86,902
72260	162	Clerical Personnel	62,190	67,930	67,506	61,843	39,553
72260	201	Social Security	3,398	4,126	4,142	3,696	7,651
72260	204	Pensions	6,783	5,410	6,942	6,990	12,072
72260	206	Life Insurance	67	89	89	67	42
72260	207	Medical Insurance	9,750	15,506	14,006	8,370	6,282
72260	210	Unemployment Compensation	0	0	0	0	36,000
72260	212	Employer Medicare	891	970	974	1,006	1,796
72260	299	Other Fringe Benefits	107	178	178	109	291
72260	355	Travel	414	1,500	1,500	489	0
72260	399	Other Contracted Services	30	5,000	5,000	31	0
72260	499	Other Supplies And Materials	1,129	2,500	2,500	435	0
72260	524	In Service/Staff Development	7,130	1,500	4,170	4,169	0
72260	599	Other Charges	758	5,000	5,000	0	0
72260	790	Other Equipment	0	1,500	1,500	0	0
	Adult Program		**$101,779**	**$120,684**	**$123,672**	**$95,999**	**$190,589**
Board Of Education							
72310	118	Secretary To Board	$123,802	$129,360	$129,708	$129,700	$134,083
72310	189	Other Salaries & Wages Administratio	11,488	0	0	0	0
72310	191	Board & Committee Members Fees	61,460	90,000	90,000	70,089	90,000
72310	201	Social Security	11,972	13,406	13,428	12,154	13,692
72310	204	Pensions	14,775	15,485	15,527	15,469	14,293
72310	206	Life Insurance	59	105	105	46	84
72310	207	Medical Insurance	2,051,956	2,711,146	2,611,146	2,288,909	3,119,987
72310	210	Unemployment Compensation	680	0	94	94	0
72310	212	Employer Medicare	2,800	3,142	3,147	2,842	3,209
72310	299	Other Fringe Benefits	226	274,348	274,348	221	309
72310	305	Audit Services	49,952	49,250	49,250	47,164	49,250
72310	320	Dues And Memberships	9,688	10,000	10,000	9,375	10,000
72310	331	Legal Services	340,124	112,200	518,200	496,018	350,000
72310	399	Other Contracted Services	4,037	4,500	4,950	5,250	5,500
72310	506	Liability Insurance	425,977	325,977	608,046	608,046	425,977
72310	508	Premiums On Corporate Surety Bonds	0	0	1,040	1,040	1,040
72310	510	Trustee's Commission	2,036,067	2,135,700	2,355,700	2,340,258	2,260,000
72310	513	Worker's Compensation Ins	263,191	526,381	526,381	526,381	526,381
72310	524	In Service/Staff Development	13,744	35,000	35,000	28,145	35,000
72310	533	Criminal Investigation Of App	33,291	47,208	53,114	35,727	47,208
72310	701	Administration Equipment	17,668	10,000	3,550	3,550	0
	Board Of Education		**$5,472,957**	**$6,493,208**	**$7,302,734**	**$6,620,478**	**$7,086,013**

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Director Of Schools							
72320	101	County Official/Administrative	$142,220	$146,629	$146,629	$146,629	$151,762
72320	117	Career Ladder Program	1,000	1,000	1,000	1,000	1,000
72320	189	Other Salaries & Wages	191,700	200,870	201,174	201,165	36,200
72320	201	Social Security	18,723	20,224	20,243	19,489	10,572
72320	204	Pensions	35,894	37,299	37,336	37,425	17,578
72320	206	Life Insurance	166	167	167	167	167
72320	207	Medical Insurance	45,539	45,128	45,128	44,487	27,467
72320	212	Employer Medicare	4,733	4,934	4,938	4,920	2,669
72320	299	Other Fringe Benefits	554	799	799	571	432
72320	307	Communication	126,541	126,140	128,804	122,362	96,106
72320	320	Dues And Memberships	8,361	9,586	9,687	9,687	9,586
72320	348	Postal Charges	23,618	33,800	33,800	24,374	33,800
72320	355	Travel	1,541	6,000	6,000	1,091	6,000
72320	399	Other Contracted Services	40,305	62,782	62,681	42,969	62,782
72320	524	In Service/Staff Development	4,457	12,000	12,000	12,614	12,000
72320	599	Other Charges	43,441	50,000	50,000	46,125	50,000
72320	701	Administration Equipment	5,099	8,000	8,000	8,759	18,000
	Director Of Schools		**$693,892**	**$765,358**	**$768,386**	**$723,834**	**$536,121**
Office Of The Principal							
72410	104	Principals	$3,731,526	$3,906,899	$3,898,899	$3,895,063	$4,086,586
72410	117	Career Ladder Program	64,320	75,000	75,000	63,143	69,000
72410	119	Accountants/Bookkeepers	759,670	911,814	909,211	844,974	1,107,452
72410	127	Career Ladder Extended Contrac	30,000	0	18,000	18,000	20,000
72410	139	Assistant Principals	4,590,695	4,921,420	5,028,420	5,000,143	5,591,769
72410	161	Secretary(S)	1,123,491	1,224,486	1,226,486	1,171,507	1,274,287
72410	162	Clerical Personnel	1,364,346	1,430,017	1,524,130	1,462,103	1,589,728
72410	201	Social Security	697,284	754,526	767,578	745,182	831,332
72410	204	Pensions	1,130,900	1,181,456	1,203,228	1,212,570	1,276,271
72410	206	Life Insurance	9,925	10,136	10,336	10,249	11,133
72410	207	Medical Insurance	2,355,654	2,500,355	2,500,155	2,257,857	2,419,434
72410	210	Unemployment Compensation	476	5,000	5,000	1,904	5,000
72410	212	Employer Medicare	163,540	177,093	180,146	174,975	195,118
72410	299	Other Fringe Benefits	20,763	28,508	28,508	22,284	31,394
72410	307	Communication	317,602	349,980	357,368	329,437	259,879
72410	320	Dues And Memberships	46,070	45,451	49,865	49,865	48,975
72410	369	Contracts For Substitute Teach	2,202	10,279	10,279	2,840	10,279
72410	370	Contracts For Substitute Teach	11,615	18,348	18,348	13,797	18,348
72410	399	Other Contracted Services	109,655	146,750	136,736	126,753	210,853
72410	435	Office Supplies	12,147	12,100	12,100	10,914	12,100
72410	499	Other Supplies And Materials	0	0	0	99	5,000
72410	524	In Service/Staff Development	0	0	5,600	5,600	0
72410	599	Other Charges	151,255	142,506	142,506	141,342	229,042
72410	701	Administration Equipment	26,484	57,050	57,050	56,745	35,050
	Office Of The Principal		**$16,719,620**	**$17,909,174**	**$18,164,949**	**$17,617,346**	**$19,338,030**
Fiscal Services							
72510	105	Supervisor/Director	$222,387	$233,901	$233,901	$233,900	$291,251
72510	119	Accountants/Bookkeepers	292,146	314,576	322,508	316,547	333,899
72510	122	Purchasing Personnel	94,958	99,101	99,412	99,410	102,746
72510	201	Social Security	37,015	39,186	39,697	39,452	44,038
72510	204	Pensions	72,956	77,516	78,502	77,788	77,594
72510	206	Life Insurance	541	542	542	537	500
72510	207	Medical Insurance	126,402	137,423	137,423	113,184	115,636
72510	212	Employer Medicare	8,657	9,197	9,317	9,227	10,336

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72510	299	Other Fringe Benefits	1,129	1,478	1,478	1,183	1,674
72510	355	Travel	1,541	2,000	2,000	1,135	2,000
72510	399	Other Contracted Services	2,740	1,000	2,000	1,811	1,000
72510	435	Office Supplies	15,760	23,000	23,000	18,711	23,000
72510	499	Other Supplies And Materials	1,632	2,000	2,000	1,584	2,000
72510	524	In Service/Staff Development	5,671	5,000	6,000	5,909	5,000
72510	701	Administration Equipment	2,512	8,000	6,000	3,152	15,000
	Fiscal Services		**$886,047**	**$953,920**	**$963,780**	**$923,530**	**$1,025,674**
Human Resources/Personnel							
72520	105	Supervisor/Director	$101,642	$107,602	$107,602	$107,601	$111,368
72520	162	Clerical Personnel	116,284	107,734	108,661	112,234	74,448
72520	189	Other Salaries & Wages	106,031	117,619	117,619	117,620	130,387
72520	201	Social Security	19,248	20,151	20,208	20,105	19,138
72520	204	Pensions	33,618	34,647	34,758	35,185	30,586
72520	206	Life Insurance	241	251	251	251	168
72520	207	Medical Insurance	65,572	67,061	77,061	71,510	63,781
72520	212	Employer Medicare	4,502	4,730	4,743	4,702	4,491
72520	299	Other Fringe Benefits	564	754	754	615	716
72520	355	Travel	965	1,000	1,000	1,076	1,000
72520	399	Other Contracted Services	66,141	73,154	73,154	71,239	75,730
72520	499	Other Supplies And Materials	7,097	10,000	10,000	5,085	10,000
72520	524	In Service/Staff Development	4,649	10,000	10,000	1,890	10,000
72520	599	Other Charges Administration	45	0	0	0	0
72520	701	Administration Equipment	10,984	8,000	8,000	1,992	8,000
	Human Resources/Personnel		**$537,583**	**$562,703**	**$573,811**	**$551,105**	**$539,813**
Operation Of Plant							
72610	166	Custodial Personnel	$6,108,514	$6,351,831	$6,554,388	$6,317,585	$6,800,311
72610	189	Other Salaries & Wages	41,520	42,533	45,403	44,899	44,229
72610	201	Social Security	363,971	386,859	399,596	377,255	414,095
72610	204	Pensions	685,216	724,750	749,339	707,882	697,098
72610	206	Life Insurance	9,226	9,444	9,444	9,115	9,735
72610	207	Medical Insurance	1,718,723	1,808,065	1,808,065	1,626,542	1,768,620
72610	210	Unemployment Compensation	17,035	24,000	24,000	8,427	18,000
72610	212	Employer Medicare	85,121	90,800	93,778	88,530	97,192
72610	299	Other Fringe Benefits	10,541	14,707	14,707	10,855	15,742
72610	336	Maint. & Repair Serv. - Equip.	11,481	45,000	2,435	2,435	45,000
72610	399	Other Contracted Services	515,357	652,787	652,787	501,996	652,787
72610	410	Custodial Supplies	706,107	741,125	801,125	765,757	741,125
72610	415	Electricity	9,185,816	9,225,000	9,225,000	8,891,328	9,225,000
72610	434	Natural Gas	1,231,624	1,593,500	1,536,179	880,326	1,400,000
72610	454	Water And Sewer	1,188,076	1,203,000	1,203,000	1,247,520	1,275,000
72610	499	Other Supplies And Materials	16,020	20,000	59,886	59,886	20,000
72610	502	Building And Contents Insuranc	343,500	343,500	343,500	343,500	360,000
72610	599	Other Charges	55,808	20,000	20,000	41,506	20,000
72610	720	Plant Operation Equipment	73,046	90,500	90,500	30,809	90,500
	Operation Of Plant		**$22,366,702**	**$23,387,401**	**$23,633,132**	**$21,956,153**	**$23,694,434**
Maintenance Of Plant							
72620	105	Supervisor/Director	$422,267	$438,960	$440,264	$440,262	$460,111
72620	161	Secretary(S)	121,980	123,691	124,151	120,887	124,644
72620	167	Maintenance Personnel	2,088,038	2,243,060	2,249,080	2,244,177	2,336,673
72620	201	Social Security	156,366	169,745	170,228	167,194	176,747
72620	204	Pensions	314,192	335,844	336,776	334,423	311,424
72620	206	Life Insurance	2,504	2,538	2,638	2,571	2,622

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72620	207	Medical Insurance	650,013	675,270	675,170	627,218	660,681
72620	210	Unemployment Compensation	0	1,000	1,000	0	1,000
72620	212	Employer Medicare	36,570	39,841	39,954	39,102	41,485
72620	299	Other Fringe Benefits	4,806	6,454	6,454	5,099	6,719
72620	329	Laundry Service	21,393	21,400	21,400	19,379	21,400
72620	335	Maint. & Repair Serv. - Bldgs.	709,189	800,000	800,000	749,493	1,023,000
72620	336	Maint. & Repair Serv. - Equip.	527,018	500,000	700,000	673,279	689,149
72620	355	Travel	60	0	37	(18,045)	0
72620	399	Other Contracted Services	419,403	665,000	421,917	390,659	808,000
72620	499	Other Supplies And Materials	769,886	750,000	815,006	830,400	750,000
72620	511	Vehicle And Equipment Insuranc	68,000	68,000	68,000	68,000	68,000
72620	524	In Service/Staff Development	13,359	16,000	16,000	11,651	16,000
72620	599	Other Charges	6,766	10,000	10,000	5,460	10,000
72620	717	Maintenance Equipment	190,550	111,500	111,500	96,523	136,000
	Maintenance Of Plant		**$6,522,360**	**$6,978,303**	**$7,009,575**	**$6,807,732**	**$7,643,655**
Transportation							
72710	105	Supervisor/Director	$72,551	$76,297	$76,297	$76,296	$78,967
72710	162	Clerical Personnel	134,757	138,816	140,010	140,000	147,610
72710	164	Attendants	338,030	431,372	391,372	386,074	449,354
72710	189	Other Salaries & Wages	40,496	41,715	42,071	42,071	43,378
72710	201	Social Security	33,645	41,636	39,252	37,198	43,519
72710	204	Pensions	58,163	73,499	68,897	64,774	66,493
72710	206	Life Insurance	824	916	916	891	1,041
72710	207	Medical Insurance	158,897	170,702	170,702	154,704	130,157
72710	210	Unemployment Compensation	477	0	636	636	0
72710	212	Employer Medicare	8,066	9,772	9,214	8,901	10,214
72710	299	Other Fringe Benefits	991	1,582	1,582	1,088	1,655
72710	312	Contracts W/Private Agencies	408,720	430,000	432,000	432,000	430,000
72710	313	Contracts W/Parents	0	4,000	4,000	0	4,000
72710	315	Contracts W/Vehicle Owners	13,849,421	14,821,882	14,821,882	14,439,635	16,093,664
72710	355	Travel	31	1,000	1,000	37	1,000
72710	399	Other Contracted Services	13,036	20,180	20,180	12,520	227,796
72710	499	Other Supplies And Materials	15,068	18,000	18,000	10,766	18,000
72710	511	Vehicle And Equipment Insuranc	76,849	80,000	61,549	61,549	80,000
72710	524	In Service/Staff Development	0	4,400	4,400	5,205	4,400
72710	599	Other Charges	23,162	36,000	36,000	23,399	36,000
72710	701	Administration Equipment	0	4,000	4,000	2,687	4,000
72710	729	Transportation Equipment	37,950	41,145	56,960	56,960	41,145
	Transportation		**$15,271,134**	**$16,446,914**	**$16,400,920**	**$15,957,391**	**$17,912,393**
Central And Other							
72810	105	Supervisor/Director	$84,280	$88,692	$88,692	$88,692	$171,869
72810	120	Computer Programmer(S)	1,004,937	1,134,843	1,134,843	1,102,368	134,708
72810	162	Clerical Personnel	35,228	36,289	36,600	36,598	41,523
72810	189	Other Salaries & Wages	114,239	155,714	156,448	143,143	85,615
72810	201	Social Security	75,159	85,640	85,705	83,254	26,240
72810	204	Pensions	148,271	169,440	169,566	164,085	46,234
72810	206	Life Insurance	957	958	1,058	1,031	250
72810	207	Medical Insurance	181,515	203,218	203,118	191,117	50,618
72810	210	Unemployment Compensation	0	2,000	2,000	0	2,000
72810	212	Employer Medicare	17,578	20,100	20,115	19,471	6,159
72810	299	Other Fringe Benefits	2,307	3,256	3,256	2,557	998
72810	317	Data Processing Services	171,021	77,409	77,409	70,574	0
72810	336	Maint. & Repair Serv. - Equip.	2,418	34,000	34,000	9,862	24,000
72810	355	Travel	8,356	15,000	15,000	8,995	0

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72810	399	Other Contracted Services	23,973	3,868	13,868	10,439	2,500
72810	411	Data Processing Supplies	154,540	284,700	294,700	280,071	0
72810	499	Other Supplies And Materials	75,665	51,000	151,000	136,926	51,000
72810	524	In Service/Staff Development	0	10,000	10,000	0	0
72810	709	Data Processing Equipment	58,907	17,000	17,000	3,634	0
72810	790	Other Equipment	133,804	60,000	100,000	101,700	150,000
	Central And Other		**$2,293,155**	**$2,453,127**	**$2,614,378**	**$2,454,517**	**$793,714**
Community Services							
73300	599	Other Charges	$37,743	$35,000	$54,520	$36,201	$36,000
	Community Services		**$37,743**	**$35,000**	**$54,520**	**$36,201**	**$36,000**
Early Childhood Education							
73400	116	Teachers	$1,100,474	$1,149,551	$1,199,551	$1,186,712	$1,337,075
73400	117	Career Ladder Program	7,000	7,500	7,500	6,995	7,500
73400	163	Educational Assistants	453,667	499,701	494,510	481,014	566,950
73400	201	Social Security	92,947	100,245	103,023	100,305	115,658
73400	204	Pensions	154,417	164,411	168,310	164,307	181,987
73400	206	Life Insurance	2,040	2,081	2,081	2,103	2,321
73400	207	Medical Insurance	373,150	377,605	377,605	338,646	338,316
73400	210	Unemployment Compensation	0	2,000	2,000	0	2,000
73400	212	Employer Medicare	21,738	23,529	24,179	23,458	27,147
73400	299	Other Fringe Benefits	3,050	3,793	3,793	3,240	4,379
73400	355	Travel	265	500	500	293	500
73400	369	Contracts For Substitute Teach	5,620	8,189	6,689	5,671	8,189
73400	370	Contracts For Substitute Teach	35,617	28,845	32,345	28,899	28,845
73400	399	Other Contracted Services	1,895	1,500	2,080	2,081	1,500
73400	422	Food Supplies	4,144	5,500	5,500	4,291	5,500
73400	429	Instructional Supp & Mat	9,850	43,611	43,031	7,833	43,611
73400	499	Other Supplies And Materials	2,150	8,200	8,200	1,912	8,200
73400	524	In Service/Staff Development	5,409	26,260	26,260	5,862	26,260
	Early Childhood Education		**$2,273,433**	**$2,453,021**	**$2,507,157**	**$2,363,622**	**$2,705,938**
Regular Capital Outlay							
76100	399	Other Contracted Services	$40,872	$25,000	$25,000	$3,500	$25,000
76100	799	Other Capital Outlay	0	50,000	50,000	46,276	50,000
	Regular Capital Outlay		**$40,872**	**$75,000**	**$75,000**	**$49,776**	**$75,000**
Education Principal							
82130	602	Principal On Notes	$300,948	$310,281	$310,281	$267,998	$798,051
82130	610	Principal On Capitalized Lease	197,626	205,006	205,006	205,005	212,661
	Education Principal		**$498,574**	**$515,287**	**$515,287**	**$473,003**	**$1,010,712**
Education Interest							
82230	604	Interest On Notes	$9,648	$3,976	$3,976	$2,715	$20,577
82230	611	Interest On Capitalized Leases	41,935	34,556	34,556	34,555	26,901
	Education Interest		**$51,583**	**$38,532**	**$38,532**	**$37,270**	**$47,478**
	Total Expenditures		**$295,993,529**	**$326,144,038**	**$328,795,196**	**$314,236,676**	**$340,366,426**

RUTHERFORD COUNTY
TENNESSEE

2016-2017

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 separate school cafeteria programs. While the operations are accounted for in one fund, cost centers are maintained to ensure that the individual cafeteria operations remain profitable.

Central Cafeteria

Fund 143

Estimated Revenues, Expenditures & Available Funds

For the Fiscal Year Ended June 30, 2017

	Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
REVENUES					
Charges from Current Services	$6,291,037	$6,323,699	$6,373,699	$6,472,977	$7,035,000
Other Local Revenue	4,225	3,750	4,800	7,304	5,000
State Revenue	184,752	184,753	184,753	166,756	167,000
Federal Revenue	9,790,926	10,013,340	10,229,772	10,426,754	10,730,000
Total Revenue	**$16,270,940**	**$16,525,542**	**$16,793,024**	**$17,073,791**	**$17,937,000**
EXPENDITURES					
Board Of Education	$38,879	$66,300	$66,300	$66,029	$66,300
Food Service	16,106,405	17,383,693	17,651,175	16,955,103	18,792,254
Operating Transfers	$42,439	$56,000	$56,000	$35,932	$56,000
Total Expense/Appropriation	**$16,187,723**	**$17,505,993**	**$17,773,475**	**$17,057,064**	**$18,914,554**

Revenues over (under Expenditures)	$ 16,727	
Estimated Revenues over (under) Appropriations		$ (977,554)
Restricted Fund Balance July 1	$ 4,454,648	$ 4,471,632
Adjustments to Restricted Fund Balance	257	
Change to Restricted Fund Balance	16,727	(977,554)
Restricted Fund Balance June 30	$ 4,471,632	$ 3,494,078

RUTHERFORD COUNTY, TENNESSEE
Cafeteria Fund

Fund 143

Statement of Revenues
Fiscal Year Ending June 30, 2017

Account Number		Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Commission Approved 2017
Actual/Estimated						
Charges from Current Services						
43521	Lunch Payments - Children	$4,703,830	$4,785,840	$4,810,840	$4,891,373	$5,400,000
43522	Lunch Payments - Adults	201,101	198,900	198,900	200,431	210,000
43523	Income From Breakfast	595,614	601,800	576,800	575,475	625,000
43525	A La Carte Sales	787,732	734,400	784,400	805,698	800,000
43990	Other Charges For Services	2,760	2,759	2,759	0	0
	Total Charges from Current Services	$6,291,037	$6,323,699	$6,373,699	$6,472,977	$7,035,000
Other Local Revenues						
44110	Investment Income	$3,653	$3,750	$4,550	$7,049	$5,000
44170	Miscellaneous Refunds	425	0	0	0	0
44530	Sale Of Equipment - Cedar Grove El	147	0	250	255	0
	Other Local Revenues	$4,225	$3,750	$4,800	$7,304	$5,000
State Revenue						
46520	School Food Service	$184,752	$184,753	$184,753	$166,756	$167,000
	Total State Revenue	$184,752	$184,753	$184,753	$166,756	$167,000
Federal Revenue						
47111	Usda School Lunch Program	$7,362,461	$7,463,340	$7,563,340	$7,754,869	$8,000,000
47112	Usda - Commodities	340,423	408,000	408,000	345,886	430,000
47113	Breakfast	2,088,042	2,142,000	2,187,000	2,254,566	2,300,000
47114	Usda - Other	0	0	71,432	71,433	0
	Total Federal Revenue	$9,790,926	$10,013,340	$10,229,772	$10,426,754	$10,730,000
Total	**Revenues**	**$16,270,940**	**$16,525,542**	**$16,793,024**	**$17,073,791**	**$17,937,000**

Rutherford County, Tennessee
Cafeteria Fund

Fund 143
Statement of Appropriations

Fiscal Year Ending June 30, 2017 Estimated/Appropriated/Actual Expense Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
Board Of Education							
72310	305	Audit Services	$11,729	$12,000	$12,000	$11,729	$12,000
72310	513	Worker's Compensation Insuranc	27,150	54,300	54,300	54,300	54,300
	Board Of Education		**$38,879**	**$66,300**	**$66,300**	**$66,029**	**$66,300**
Food Service							
73100	105	Supervisor/Director	$1,746,032	$198,200	$198,200	$191,547	$204,151
73100	119	Accountants/Bookkeepers	84,363	83,400	83,500	84,351	92,000
73100	165	Cafeteria Personnel	4,302,429	6,200,000	6,000,000	5,994,799	6,400,000
73100	189	Other Salaries & Wages	32,463	36,100	36,100	35,854	237,603
73100	201	Social Security	368,755	404,097	382,222	377,637	429,900
73100	204	Pensions	353,836	385,389	385,389	349,312	450,000
73100	206	Life Insurance	6,103	7,500	7,500	5,716	7,500
73100	207	Medical Insurance	1,183,241	1,300,000	1,110,000	1,099,767	1,200,000
73100	210	Unemployment Compensation	136	12,000	12,000	5,988	12,000
73100	212	Employer Medicare	86,494	94,507	91,764	88,617	100,600
73100	299	Other Fringe Benefits	6,363	6,500	6,500	6,190	6,500
73100	336	Maint. & Repair Serv. - Equip.	53,788	75,000	75,000	62,271	75,000
73100	354	Transp. Other Than Students	81,111	95,000	95,000	73,608	100,000
73100	355	Travel	11,158	12,000	12,000	13,181	15,000
73100	399	Other Contracted Services	321,165	325,000	325,000	301,893	300,000
73100	421	Food Preparation Supplies	575,283	650,000	730,000	698,185	750,000
73100	422	Food Supplies	6,154,441	6,400,000	6,999,397	6,819,371	7,250,000
73100	435	Office Supplies	23,709	24,000	26,000	27,183	30,000
73100	451	Uniforms	4,539	12,000	12,000	7,183	12,000
73100	469	Usda-Commodities	340,423	408,000	408,000	345,886	430,000
73100	499	Other Supplies And Materials	255,608	275,000	275,000	158,312	260,000
73100	524	In Service/Staff Development	35,092	30,000	30,000	26,593	30,000
73100	599	Other Charges	0	0	603	603	0
73100	710	Food Service Equipment	79,873	350,000	350,000	181,056	400,000
	Food Service		**$16,106,405**	**$17,383,693**	**$17,651,175**	**$16,955,103**	**$18,792,254**
Transfers Out							
99100	590	Transfers To Other Funds	$42,439	$56,000	$56,000	$35,932	$56,000
	Transfers Out		**$42,439**	**$56,000**	**$56,000**	**$35,932**	**$56,000**
	Total Expenditures		**$16,187,723**	**$17,505,993**	**$17,773,475**	**$17,057,064**	**$18,914,554**

RUTHERFORD COUNTY
TENNESSEE

2016-2017

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 derived from the local tax effort.

General Debt Service
Fund 151
Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2017

	Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
REVENUES					
Local Taxes	$41,004,989	$40,012,986	$42,788,834	$42,819,312	$46,561,257
Other Local Revenues	201,339	244,150	294,150	300,930	284,150
Other Sources	35,078,073	81,775	81,775	81,775	196,775
Total Revenue	**$76,284,401**	**$40,338,911**	**$43,164,759**	**$43,202,017**	**$47,042,182**
EXPENDITURES					
Other Gen. Administration	$784,106	$1,027,500	$1,067,500	$813,584	$1,045,110
General Government-Princial	4,852,475	4,331,420	4,331,420	4,331,420	3,715,595
Education-Principal	28,457,525	24,098,580	24,098,580	24,098,580	24,464,405
General Government-Interest	2,065,953	1,978,379	1,978,379	1,978,380	3,465,066
Education-Interest	11,657,734	11,723,620	11,723,620	11,723,620	12,104,350
General Government-Other Debt Service	53,840	0	0	0	0
Education - Other Debt Service	485,991	0	0	0	0
Refunded Bond Escrow Agent	28,259,097	0	0	0	0
Total Expense/Appropriation	**$76,616,721**	**$43,159,499**	**$43,199,499**	**$42,945,584**	**$44,794,526**

Revenues over (under Expenditures)	$ 256,433	
Estimated Revenues over (under) Appropriations		$ 2,247,656
Un/Assigned Fund Balance July 1	$ 33,646,256	$ 33,902,689
Change to Un/Assigned Fund Balance	256,433	2,247,656
Un/Assigned Fund Balance June 30	$ 33,902,689	$ 36,150,345

RUTHERFORD COUNTY, TENNESSEE
Debt Service Fund

Fund 151
Statement of Revenues
Fiscal Year Ending June 30, 2017

Account Number		Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Commission Approved 2017
Actual/Estimated						
Local Taxes						
40110	Current Property Tax	$35,911,504	$35,607,996	$36,872,996	$36,795,592	$41,034,006
40120	Trustee's Collect - Prior Yr	501,972	461,340	517,340	516,952	465,500
40130	Clerk & Masters Collection	410,144	398,430	363,430	332,911	381,650
40140	Interest And Penalty	112,656	104,850	111,850	117,758	106,000
40150	Pick-Up Taxes	40,361	52,425	105,737	106,056	46,650
40161	Pay In Lieu Of Taxes - Tva	3,460	3,175	3,211	3,211	3,211
40250	Litigation Tax - General	620,698	625,000	637,000	631,567	620,000
40266	Litigation Tax-Jail/Workhouse	643,736	700,000	625,000	634,761	1,700,000
40270	Business Tax	1,084,133	859,770	1,000,270	1,086,254	954,240
40285	Development Tax	1,676,325	1,200,000	2,552,000	2,594,250	1,250,000
	Total Local Taxes	$41,004,989	$40,012,986	$42,788,834	$42,819,312	$46,561,257
Other Local Revenues						
44110	Investment Income	$58,351	$100,000	$150,000	$156,780	$140,000
44120	Lease/Rentals	142,988	144,150	144,150	144,150	144,150
	Other Local Revenues	$201,339	$244,150	$294,150	$300,930	$284,150
Other Sources						
49100	Bond Proceeds	$6,596,175	$0	$0	$0	$0
49400	Refunding Debt Issued	23,930,000	0	0	0	0
49410	Premiums on Debt Sold	4,486,704	0	0	0	0
49800	Transfers In	65,194	81,775	81,775	81,775	196,775
	Total Other Sources	$35,078,073	$81,775	$81,775	$81,775	$196,775
Total	**Revenues**	**$76,284,401**	**$40,338,911**	**$43,164,759**	**$43,202,017**	**$47,042,182**

Rutherford County, Tennessee
Debt Service Fund

Fund 151
Statement of Appropriations
Fiscal Year Ending June 30, 2017

Estimated/Appropriated/Actual Expense Account Number			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
Other General Administration							
51900	510	Trustee's Commission	$777,987	$777,500	$817,500	$806,746	$795,110
51900	606	Other Debt Issuance Charges	0	200,000	200,000	0	200,000
51900	699	Other Debt Service	6,119	50,000	50,000	6,838	50,000
			$784,106	**$1,027,500**	**$1,067,500**	**$813,584**	**$1,045,110**
General Government							
82110	601	Principal On Bonds	$4,852,475	$4,331,420	$4,331,420	$4,331,420	$3,715,595
			$4,852,475	**$4,331,420**	**$4,331,420**	**$4,331,420**	**$3,715,595**
Education							
82130	601	Principal On Bonds	$28,457,525	$24,098,580	$24,098,580	$24,098,580	$24,464,405
			$28,457,525	**$24,098,580**	**$24,098,580**	**$24,098,580**	**$24,464,405**
General Government							
82210	603	Interest On Bonds	$2,065,953	$1,978,379	$1,978,379	$1,978,380	$3,465,066
			$2,065,953	**$1,978,379**	**$1,978,379**	**$1,978,380**	**$3,465,066**
Education							
82230	603	Interest On Bonds	$11,657,734	$11,723,620	$11,723,620	$11,723,620	$12,104,350
			$11,657,734	**$11,723,620**	**$11,723,620**	**$11,723,620**	**$12,104,350**
General Government							
82310	605	Underwriter's Discount	$24,696	$0	$0	$0	$0
82310	606	Other Debt Issuance Charges	29,144	0	0	0	0
			$53,840	**$0**	**$0**	**$0**	**$0**
Education							
82330	605	Underwriter's Discount	$247,135	$0	$0	$0	$0
82330	606	Other Debt Issuance Charges	238,856	0	0	0	0
			$485,991	**$0**	**$0**	**$0**	**$0**
Refunded Bond Escrow Agent							
99300	699	Other Debt Service	$28,259,097	$0	$0	$0	$0
			$28,259,097	**$0**	**$0**	**$0**	**$0**
Total Expenditures			**$76,616,721**	**$43,159,499**	**$43,199,499**	**$42,945,584**	**$44,794,526**

RUTHERFORD COUNTY
TENNESSEE

2016-2017

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/improvements in all the county's school properties. There are currently 46 school locations. Six cents of the current property tax provides funding for those improvements. The Board of Commissioners has decided that these funds would only be utilized for specific education capital improvement projects.

Education Capital Projects Fund

Fund 177

Estimated Revenues, Expenditures & Available Funds

For the Fiscal Year Ended June 30, 2017

			Actual 2015	Original Budget 2016	Amended Budget 2016	Est & Bgt Current Year 2016	Estimated 2017
REVENUES							
Local Taxes							
40110		Current Property Tax	$2,766,160	$3,132,852	$3,132,852	$3,245,059	$3,918,575
40120		Trustee's Collect. - Prior Yr.	39,524	41,360	41,360	45,578	41,000
40130		Circuit Clerk/Clerk & Mast. Co	32,159	35,720	35,720	29,351	33,580
40140		Interest And Penalty	8,677	9,400	9,400	10,381	9,330
40150		Pick-Up Taxes	3,109	4,700	4,700	9,351	4,100
40161		Payments In Lieu Of Taxes-Tva	263	285	285	283	282
40250		Business Tax	83,224	77,070	77,070	95,948	83,960
Total Local Taxes			$2,933,116	$3,301,387	$3,301,387	$3,435,951	$4,090,827
Total Revenues			**$2,933,116**	**$3,301,387**	**$3,301,387**	**$3,435,951**	**$4,090,827**
EXPENDITURES							
Board Of Education							
72310	510	Trustee's Commission	$49,342	$81,721	$81,721	$67,507	$81,721
Total Board of Education			$49,342	$81,721	$81,721	$67,507	$81,721
Education Capital Projects							
91300	321	Engineering Services	$2,600	$0	$0	$0	$0
91300	335	Maint. & Repair Serv. - Bldgs.	2,275,779	3,833,049	3,833,049	3,270,874	4,512,800
91300	336	Maint. & Repair Serv. - Equip.	25,500	0	0	0	0
91300	715	Land	23,044	0	0	0	0
91300	724	Site Development	70,000	0	0	0	0
Total Education Capital Projects			**$2,396,923**	**$3,833,049**	**$3,833,049**	**$3,270,874**	**$4,512,800**
Total Expense/Appropriation			**$2,446,265**	**$3,914,770**	**$3,914,770**	**$3,338,381**	**$4,594,521**

Revenues over (under Expenditures)	$ 97,570	
Estimated Revenues over (under) Appropriations		$ (503,694)
Un/Assigned Fund Balance July 1	$ 2,033,165	$ 2,315,267
Adjustments to Restricted Fund Balance	184,532	
Change to Restricted Fund Balance	97,570	(503,694)
Un/Assigned Fund Balance June 30	$ 2,315,267	$ 1,811,573

EDUCATION CAPITAL PROJECTS
FUND 177
MAINTENANCE. & REPAIR - BUILDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

2015-2016 Original BUDGET			2016-2017 Original BUDGET		
MECHANICAL SYSTEMS (HVAC):					
Smyrna Elementary	$	150,000	Smyrna Elementary	$	210,000
LaVergne Middle		150,000	Rock Spring Middle		420,000
Blackman Middle		150,000	LaVergne Middle		420,000
Blackman Elementary		150,000	Roy Waldron		210,000
Siegel Middle		300,000			
Total Mechanical (HVAC)	$	900,000	**Total Mechanical (HVAC)**	$	1,260,000
MAJOR RE-ROOFING:					
Barfield Elementary	$	1,093,135	Riverdale HS	$	1,081,800
Christiana Elementary		100,000	Oakland HS		230,000
Board of Ed. Central Offi		300,000	Central Magnet Annex		237,000
Smyrna Middle Annex		318,000	Eagleville Gym		186,000
LaVergne Primary		404,000			
Total Major Re-roofing	$	2,215,135	**Total Major Re-roofing**	$	1,734,800
WASTE WATER TREATMENT:			**PLAYGROUND**		
Buchanan Elementary	$	300,000	LaVergne Primary	$	125,000
			Christiana Ele		125,000
			Barfield Ele		125,000
			Kittrell Ele		125,000
			Rockvale Ele		125,000
			Total Playgrounds	$	625,000
PAVING (and seal coating, striping):					
Christiana Middle	$	50,000	Central Magnet	$	130,000
Stewartsboro Elementary		30,000	Eagleville		178,000
Lascassas Elementary		50,000	Smyrna HS Track		200,000
Cedar Grove Elementary		30,000			
Riverdale High School		60,000			
Total Paving	$	220,000	**Total Paving**	$	508,000
GYMNASIUM SEATING:					
Smyrna Elementary	$	90,000	Roy Waldron Ele	$	145,000
Christiana Middle (bleach		30,000			
Christiana Mid (auditoriu		16,000			
Total Seating	$	136,000		$	145,000
WINDOW REPLACEMENT			**FLOORING**		
Buchanan Elementary	$	150,000	Central Office	$	240,000
Adjustments	$	(88,086)			
Total Maint. & Repairs	**$**	**2,675,135**	**Total Maint. & Repairs**	**$**	**4,512,800**

2016-2017 Capital Budget
Overview

Presented on the following pages is the 2016-2017 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 2016-2017 capital budget is funded through development tax, contributions, 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

School capital projects funded on a “pay-as-you-go” basis are accounted for in Fund 177, Educational Capital Projects. The revenues and appropriations for these projects are funded by the current property tax levy and other revenues whose basis of allocation is the current property tax rate. Those projects generally are started and completed within the fiscal period. The

projects in this section cover more than one fiscal period. Many of these 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

During the fiscal year ending June 30, 2015, the County engaged the following groups to assist the Rutherford County Public Building Authority in planning and designing a Judicial Center building and a parking garage to support the activity for the Justice Center: Pinnacle Construction Partners, LLC, Gresham Smith and Partners, Justice Planning Assoc., Inc., and Bell & Associates. 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 Center. During the 15-16 fiscal year, the Public Building Authority approved contracts for the construction of both facilities. The estimated cost of the Judicial Center and the parking garage is approximately $73 million dollars. To date, five million dollars have been secured through a bond issue to pay for architect and engineering fees for the planning and design phase and to purchase land for the parking garage. In March, 2016 the County Commission approved an inter-fund capital outlay note for $15 million to provide interim financing for the projects. The county intends to issue bonds for $68 million in September, 2016 to fully fund the projects and pay back the inter-fund capital outlay note.

EDUCATION CAPITAL PROJECTS

ROY WALDRON ADDITION. This project will expand a two-story renovation, adding 15 new classrooms and a flexible classroom setup where partitions can divide rooms when smaller class instruction is necessary. This project will eliminate the need for 10 portable classroom buildings. As of June 30, 2016 the construction project was 82.9% complete.

JOHN COLEMON ADDITION. This project will generally replace a current school building built in the 1950s. The project will add 300 more seats and eliminate the need for 15 portable classroom buildings. As of June 30, 2016 the construction project was 95.7% complete.

SMYRNA MIDDLE RENOVATION. This project will add 17 classrooms including a media center and science lab providing seats to accommodate 250-300 students. Funds for this project will be secured in September, 2016.

DAVID YOUREE RENOVATION. As of the date of this report, funding has only been authorized for the design phase of the project. The purpose of the project is to redesign the administrative office space to provide additional security to the building as a whole.

ROCKY FORK MIDDLE SCHOOL. This project is for the construction of a new middle school in Smyrna for 1,000 students. The target completion date is August, 2017. This project has approved and funding has been authorized. Complete funding will be secured in September, 2016.

ROCKY FORK ELEMENTARY SCHOOL. This project is for the construction of a new elementary school in Smyrna for 1,000 students. As of the date of this report, the Commission has only authorized the purchase of land and site development costs as part of the Rocky Fork Middle School project.

WHITWORTH-BUCHANAN & OAKLAND MIDDLE ANNEX. Funds have been secured to purchase additional land to build an annex to these middle schools.

2016-2017 GENERAL CAPITAL PROJECTS

DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
PARKING GARAGE	$ 7,000,000	$ 7,700,000		
ARCHITECT			$ 324,222	$ 235,620
ENGINEERING			4,000	4,000
PERMITS			425	425
BUILDING CONSTRUCTION			6,702,554	41,614
LAND			626,590	626,590
total project	**$ 7,000,000**	**$ 7,700,000**	**$ 7,657,791**	**$ 908,249**
JUDICIAL CENTER	$ 66,000,000	$ 65,300,000		
ARCHITECT			$ 3,461,712	$ 2,524,281
CONSULTANT			1,025,573	487,878
CONTRACT W/GOV'T (Murfreesboro)			180,808	161,901
ENGINEERING			803	803
PERMITS			725	725
LEGAL			38,771	38,771
OTHER CONTRACTED SERVICE			620,067	314,220
BUILDING CONSTRUCTION			56,780,681	4,870,252
SITE DEVELOPMENT			215,843	215,843
total project	**$ 66,000,000**	**$ 65,300,000**	**$ 62,324,983**	**$ 3,012,159**
	$ 73,000,000	*$ 73,000,000*		
AMBULANCE PROJECT-Burton St.				
ARCHITECT	$ 75,000	$ 75,000	$ 72,693	$ 62,995
BUILDING IMPROVEMENT/CONST.	875,000	875,000		
total project	**$ 950,000**	**$ 950,000**	**$ 72,693**	**$ 62,995**

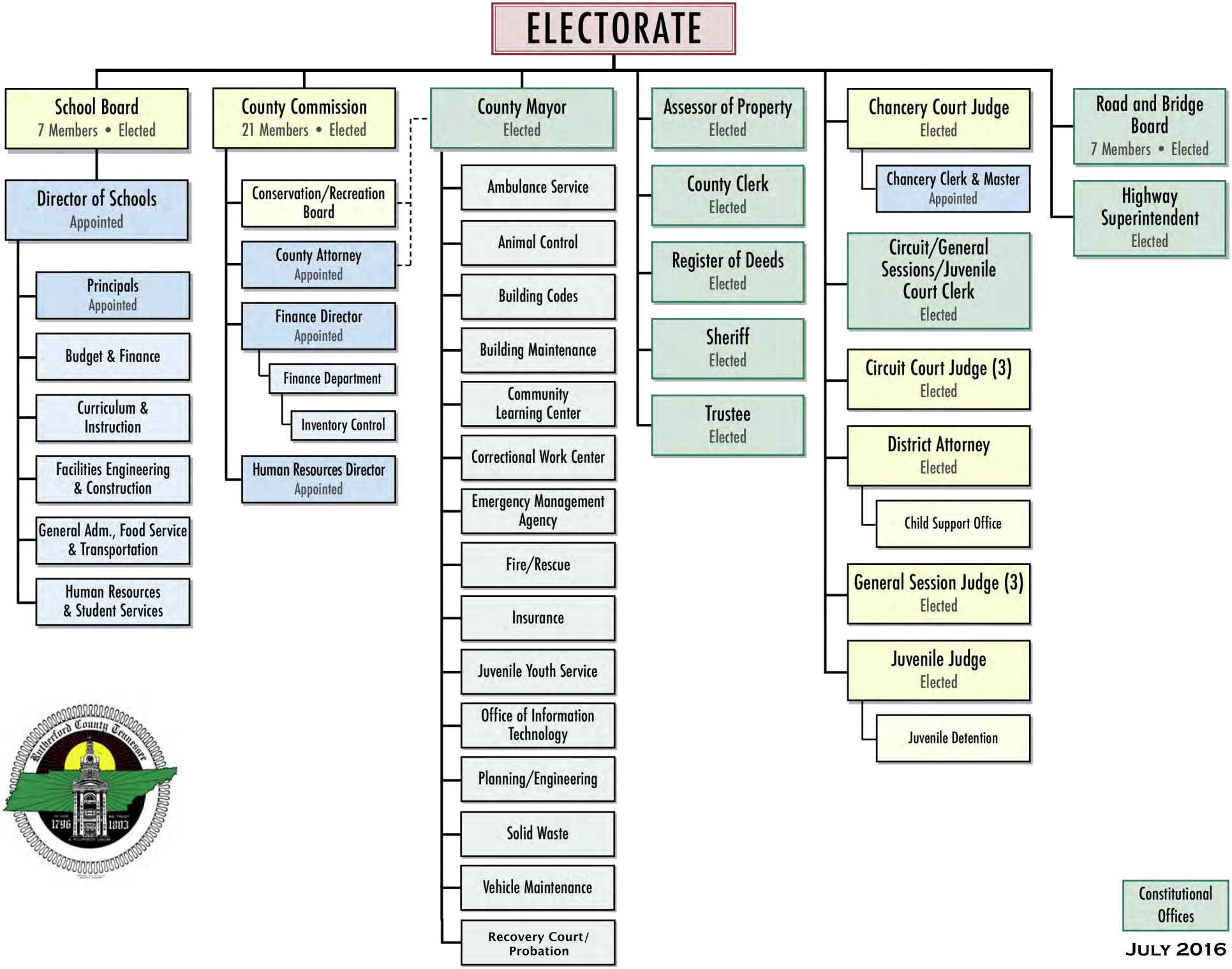
2016-2017 EDUCATION CAPITAL PROJECTS

DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
WHITWORTH-BUCHANAN MIDDLE ANNEX				
CONSTRUCTION				
LAND	$ 715,737	$ 715,737	$ 395,659	$ 395,659
total project	**$ 715,737**	**$ 715,737**	**$ 395,659**	**$ 395,659**
OAKLAND MIDDLE ANNEX				
LAND	$ 600,000	$ 597,200	$ 581,525	$ 581,525
SITE		$ 17,800	2,800	2,800
total project	**$ 600,000**	**$ 615,000**	**$ 584,325**	**$ 584,325**
ROY WALDRON ADDITION				
ARCHITECTS		$ 202,000	$ 202,000	$ 192,899
ENGINEERING SERVICES		43,226	52,258	42,298
CONSTRUCTION	$ 4,720,000	4,111,974	4,061,000	3,369,023
FURNITURE, EQUIP, TECH		341,000	378,098	245,579
SITE DEVELOPMENT		21,800	21,800	21,800
total project	**$ 4,720,000**	**$ 4,720,000**	**$ 4,715,156**	**$ 3,871,599**

2016-2017 EDUCATION CAPITAL PROJECTS (cont.)

DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
JOHN COLEMON ADDITION				
ARCHITECTS		$ 870,000	$ 861,595	$ 826,970
ENGINEERING SERVICES		122,635	131,040	66,553
CONSTRUCTION	$ 19,865,000	15,759,664	15,091,700	9,422,791
FURNITURE, EQUIP, TECHNOLOGY		1,162,769	332,487	35,893
SITE DEVELOPMENT		2,207,701	2,249,782	94,782
total project	**$ 19,865,000**	**$ 20,122,769**	**$ 18,666,604**	**$ 10,446,989**
SMYRNA MIDDLE RENOVATION				
ARCHITECT	$ -	$ -	$ 476,000	$ 257,161
ENGINEERING SERVICES			11,875	11,875
CONSTRUCTION	9,371,000	9,371,000	-	-
total project	**$ 9,371,000**	**$ 9,371,000**	**$ 487,875**	**$ 269,036**
DAVID YOUREE RENOVATION				
ARCHITECTS	$ -	$ -	$ 240,500	$ 143,008
ENGINEERING SERVICES	220,000	220,000	5,900	5,900
total project	**$ 220,000**	**$ 220,000**	**$ 246,400**	**$ 148,908**
ROCKY FORK MIDDLE SCHOOL				
ARCHITECTS	$ 900,000	$ 900,000	$ 941,780	$ 793,129
ENGINEERING SERVICES			17,680	17,680
CONSTRUCTION	31,932,000	31,932,000	-	-
FURNITURE, EQUIP, TECHNOLOGY		14,877	-	-
LAND	1,600,000	1,600,000	1,584,340	1,584,340
SITE DEVELOPMENT	1,200,000	1,200,000	409,227	409,227
total project	**$ 35,632,000**	**$ 35,646,877**	**$ 2,953,027**	**$ 2,804,376**
ROCKY FORK ELEMENTARY				
ARCHITECT		$ 48,800	$ 48,800	$ 48,023
OTHER		41,269	-	-
LAND	$ 1,100,000	1,056,227	1,056,227	1,056,227
SITE DEVELOPMENT	800,000	794,973	254,975	254,975
total project	**$ 1,900,000**	**$ 1,851,200**	**$ 1,311,202**	**$ 1,311,202**
FUTURE MIDDLE SCHOOL				
ARCHITECT	**$ 300,412**	**$ 300,412**	**$ -**	**$ -**
total project	**$ 300,412**	**$ 300,412**	**$ -**	**$ -**

Rutherford County Government Organizational Chart



July 2016