

The Budget Appropriation Resolution and Tax Levy  
of Rutherford County, Tennessee  
for the Fiscal Year Ending June 30, 2020

Adopted by the Rutherford County Commission  
on June 26, 2019



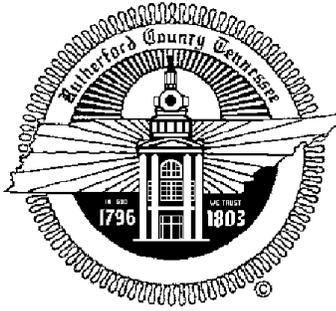


**Rutherford County, Tennessee**

**2019-2020 Fiscal Budget  
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Finance Department  
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## LETTER OF TRANSMITTAL

August 30, 2019

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

The Rutherford County Finance Department herein submits the 2019-2020 consolidated budget document as required by Chapter 49, Private Acts of 1979. The Rutherford County Board of Commissioners adopted this budget on June 26, 2019. The Commission also adopted a property tax rate of \$2.2194 on June 26, 2019 to provide sufficient tax revenue that, together with other revenues, adequately funds total appropriations of \$644,206,964. 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 Road and Bridge Fund and the Education Capital Project Fund. The County Commission has adopted resolutions establishing minimum fund balance's for the General Fund and the Debt Service Fund. The projected ending fund balances of the major budgeted funds are within the recommended ranges. Based on our strong financial performance, as well as the strength of the county's economy, Rutherford County maintains a bond rating of Aa1 from Moody's and AA+ from Standard and Poor's.

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

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

Sincerely,

Lisa A. Nolen, CPA, CGFM  
Finance Director

## RUTHERFORD COUNTY, TENNESSEE OPERATING BUDGET

For the Fiscal Year Ending June 30, 2020

Pursuant to Chapter 49, Private Acts of 1979, the annual consolidated operating budget is 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. This overview is available for public review in the Finance Department and can also be found at the following site: <http://rutherfordcountyttn.gov/finance/budget.htm>.

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

### STATEMENT OF PROPOSED OPERATIONS For the Fiscal Year Ending June 30, 2020

Fund	2019 Tax Rate	Estimated Revenues	Recommended Appropriations	Revenues over (under) Appropriations
County General	\$0.5353	\$104,568,945	\$111,751,584	17.3% (\$7,182,639)
Solid Waste/Sanitation	-	4,749,900	5,213,699	0.8% (463,799)
Ambulance	0.0718	15,500,965	15,585,770	2.4% (84,805)
Industrial/Economic Dev.	-	79,808	198,375	0.0% (118,567)
Special Purpose	-	3,000	5,000	0.0% (2,000)
Drug Control	-	343,500	537,000	0.1% (193,500)
Highway	0.0099	12,052,845	11,258,344	1.7% 794,501
General Purpose School	1.0474	398,553,436	416,262,785	64.6% (17,709,349)
Centralized Cafeteria	-	19,466,036	20,728,458	3.2% (1,262,422)
Education Capital Projects	0.0750	7,245,211	7,219,990	1.1% 25,221
General Debt Service	0.4800	52,525,378	55,445,959	8.6% (2,920,581)
Totals	<u>\$2.2194</u>	<u>\$615,089,024</u>	<u>\$644,206,964</u>	<u>100%</u> (\$29,117,940)

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. As currently presented, all fund balances in the major funds meet the Board of Commissioner's financial policies.

## ESTIMATED CHANGE IN FUND BALANCE

**For the Fiscal Year Ending June 30, 2020**

Fund	2019 Tax Rate	Estimated Unassigned/ Assigned FB	Revenues over (under) Appropriations	adjustments	Estimated Assigned / Unassigned FB June 30, 2020
County General	\$0.5353	\$43,616,404	(\$7,182,639)	-	\$36,433,765
Solid Waste/Sanitation	-	8,920,659	(463,799)	-	8,456,860
Ambulance	0.0718	3,423,502	(84,805)	-	3,338,697
Industrial/Economic Dev.	-	205,761	(118,567)	158,527	245,721
Special Purpose	-	90,279	(2,000)	-	88,279
Drug Control	-	639,818	(193,500)	-	446,318
Highway	0.0099	17,128,297	794,501	-	17,922,798
General Purpose School	1.0474	56,698,875	(17,709,349)	-	38,989,526
Centralized Cafeteria	-	4,574,529	(1,262,422)	-	3,312,107
Education Capital Projects	0.0750	3,273,946	25,221	-	3,299,167
General Debt Service	0.4800	50,871,400	(2,920,581)	-	47,950,819
Totals	\$2.2194	\$189,443,470	(\$29,117,940)	\$158,527	\$160,484,057

## PROJECTED REVENUES

Approximately 31% of the total estimated revenue is derived from the current property tax levy. The Commission adopted a property tax rate of \$2.2194 on June 26, 2019 to provide sufficient tax revenue that, together with other revenues, adequately funds total appropriations of \$644,206,964. The property tax rate was increased by 12 cents over the prior year. The table below compares the 2018 certified property tax rate of \$2.0994 to the adopted 2019 tax rate of \$2.2194. Current/delinquent property tax, related penalty/interest and gross receipts (business) tax is distributed to the funds based on the 2019 current property tax ratio.

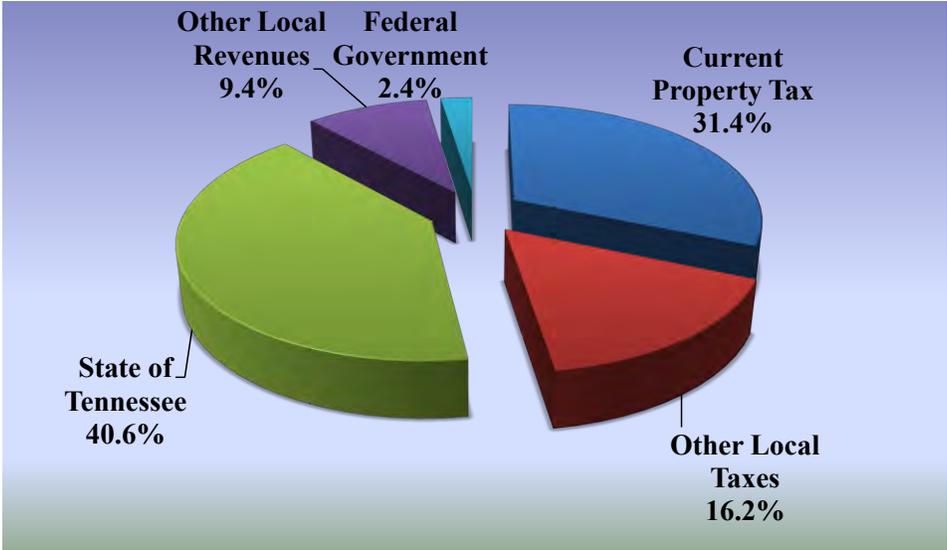
	Reappraisal		<i>change</i>	2019	
	2018			Adopted	
	Rate	Ratio		Rate	Ratio
County General	\$ 0.4853	23.12%	\$ 0.0500	\$ 0.5353	24.12%
Ambulance	0.0518	2.47%	0.0200	0.0718	3.24%
Road & Bridges	0.0099	0.47%	-	0.0099	0.45%
Education	1.0054	47.89%	0.0420	1.0474	47.19%
Ed. Capital Projects	0.0470	2.24%	0.0280	0.0750	3.38%
General Debt Service	0.5000	23.82%	(0.0200)	0.4800	21.63%
All FUNDS	\$ 2.0994	100%	\$ 0.1200	\$ 2.2194	100%

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.

**SUMMARY REVENUE ALL FUNDS**

SOURCE	PROJECTION	%
Current Property Tax	\$ 193,288,578	31.4%
Other County Prop. Tax	11,959,115	1.9%
Local Sales Tax	72,410,000	11.8%
Wheel Tax	11,607,500	1.9%
Development Tax	3,700,000	0.6%
State Revenue	249,740,683	40.6%
Federal Revenue	14,742,482	2.4%
Interest Earned	4,275,808	0.7%
Other Revenue	53,364,858	8.7%
<b>Total Estimated Revenue</b>	<b>\$ 615,089,024</b>	<b>100%</b>

It’s interesting to note that from year to year, the ratios of revenue rarely vary more than one or two percentage points.



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.

## 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. Because of the low unemployment rate and the county's salary/wage, departments were having difficulty finding qualified applicants to fill open positions. During the 18-19 fiscal year, the Human Resource Department conducted a salary survey for all of the county departments and determined that comparably the majority of salaries were under the market. Those governments used in the survey included Hamilton County, Montgomery County, Williamson County, City of Chattanooga, Town of Smyrna, City of Murfreesboro and the City of Franklin, City of Clarksville, City of Lebanon. For some unique positions, data from Metro-Davidson County and a study performed by Burris & Associates were used. In a bold move, the commission adopted the recommended increase to salaries based on the salary survey, with only one exception - an employee's annual salary would not increase more than \$7,500 if the employee was currently making at least \$85,000 and not serving in technology, planning or engineering departments. Implementing the latest salary survey affected personnel costs appropriated in the General Fund (\$4.1M), Solid Waste Fund (\$98K), and Ambulance Fund (\$700K).

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 2.5%. The proposal for the General Purpose School Fund adds 218.2 full time equivalents (FTEs) to their existing budgeted positions of 4,509 for a total of 4,727.2.

Salaries, wages and benefits in the Highway/Road & Bridge fund are estimated at 4.7% higher than the 2018-2019 fiscal year. The Highway Superintendent uses the county's pay plan only as a basis for determining salaries for his department, but does not follow the county's pay plan. Three new positions have been added for FY 2019-2020.

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 Risk Management 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 2020, the employee will be responsible for 10% of the premium for individual coverage and 19% for spouse/family/child coverage for the co-pay plan. For the deductible plan, the employee is responsible for 19% for individual coverage and 20% for spouse/family/child coverage. For the higher deductible HRA plan, there is no charge to the employee for individual coverage if the employee completes the wellness initiative. 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. Increases to 2019 premium rates, effective January 1, 2020, are as follows: a 5% increase for Copay Plan, 7.5% increase for the Deductible Plan, and a 2% rate increase for the HRA. These increases have been incorporated into the each of the budgets.

The following table presents a comparison of the 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 departments 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.

For the departments within the General Fund, Ambulance, and Solid Waste, there were requests for 42 additional full time positions at a cost of \$2,463,228 for FY 19-20. The County Mayor and BFI Committee agreed to a net increase of 20 full time positions in the General Fund (\$1,150,512), a decrease of three positions in the Ambulance Fund (**\$321,000**) and one additional part time position in the Solid Waste Fund (\$14,471).

Fund	Original	Amended	(2)	Mayor	Bud. & Finance
	2018-2019	2018-2019	Requested	Recommended	Recommended
	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020
County General	\$ 103,067,769	\$ 106,408,487	\$111,320,703	\$112,137,021	\$ 111,751,584
Solid Waste/Sanitation	5,405,760	6,054,060	5,362,621	5,219,469	5,213,699
Ambulance Service	15,132,912	15,148,612	17,883,908	15,589,881	15,585,770
Industrial/Economic Dev.	199,842	199,842	198,375	198,375	198,375
Special Purpose	10,000	141,250	5,000	5,000	5,000
Drug Control	533,160	533,160	537,000	537,000	537,000
<i>Funds admin. by Mayor</i>	<u>124,349,443</u>	<u>128,485,411</u>	<u>135,307,607</u>	<u>\$133,686,746</u>	<u>133,291,428</u>
Road & Bridge	11,681,546	12,251,981	11,282,310	(1)	11,258,344
General Purpose School	388,098,875	389,858,649	423,926,301	(1)	416,262,785
Central Cafeteria	19,981,155	19,981,155	20,728,458	(1)	20,728,458
Education Capital Projects	5,414,774	5,414,774	5,414,774	(1)	7,219,990
General Debt Service	51,591,016	53,253,418	53,552,353	(1)	55,445,959
Total All Funds	<u>\$ 601,116,809</u>	<u>\$ 609,245,388</u>	<u>\$650,211,803</u>		<u>\$ 644,206,964</u>

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

(2) Requested doesn't include initial salary survey costs

### SUMMARY of SIGNIFICANT BUDGET INCREASES

The following listing itemizes some of the changes in the operating budget for the General Fund from the 2018-2019 **original** budget:

#### GENERAL FUND

- Increase in wages/benefits \$5,276,000
  - ❖ Additional 20 FT - \$1,150,000
  - ❖ Paygrade improvements – approx. \$4,100,000
- Increase in contracted services 2,200,000

**GENERAL PURPOSE SCHOOL FUND**

The increase to the General Purpose School fund is based upon growth of 1,200 additional students. The overall budget is increasing 7.3%. Of the 218.2 FTEs added, 101.7 positions were added for the opening of Rocky Fork Elementary and Rockvale High School at a cost of \$7.2M. Proposed salary increases include an increase to the base tables for teachers and classified staff of 2.5%.

**Estimated Revenue from Current Property Taxes**  
**2019 Assessments Based on Estimated Assessed**

Valuation of - Real & Personal Property	<b>\$9,584,667,234</b>
Valuation of - Public Utility Property	<b>227,000,000</b>
<b>TOTAL</b>	<b><u>\$9,811,667,234</u></b>

<b>Fund</b>	<b>2018 Adopted Tax Rate</b>	<b>2019 Proposed Tax Rate</b>	<b>Amount of Tax Levy</b>	<b>Reserve for Delinquency 4.5%</b>	<b>Estimated Net Collection of All Taxes</b>
County General	\$ 0.4853	\$ 0.5353	\$ 52,521,855	\$ 2,363,483	\$ 50,158,371
Solid Waste	-	-	-	-	-
Ambulance Service	0.0518	0.0718	7,044,777	317,015	6,727,762
Highway	0.0099	0.0099	971,355	43,711	927,644
Education	1.0054	1.0474	102,767,403	4,624,533	98,142,869
Education Capital Projects	0.0470	0.0750	7,358,750	331,144	7,027,607
Debt Service	0.5000	0.4800	47,096,003	2,119,320	44,976,683
Total	<b>\$ 2.0994</b>	<b>\$ 2.2194</b>	<b>\$ 217,760,143</b>	<b>\$ 9,799,206</b>	<b>\$ 207,960,936</b>
				Less City	<u>14,672,359</u>
				Total Available	<u><u>\$ 193,288,577</u></u>

WFTEADA Allocations (estimated)

	Education
County	85.05% \$ 83,470,511
City	14.95% \$ 14,672,359
Total	<u>100.00% \$ 98,142,869</u>

Revenue Per Added Penny	
General	\$ 937,014
Schools	796,931

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, 2019**

**SECTION 1. BE IT RESOLVED** by the Board of Commissioners of Rutherford County, Tennessee assembled in regular session on the 26th day of June, 2019, that the combined property tax rate for Rutherford County, Tennessee for the fiscal year beginning July 1, 2019 shall be \$2.2194 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds, and otherwise conform to the following levies:

<u>FUND</u>	<u>RATE</u>
County General	\$0.5353
Ambulance Service Fund	0.0718
Highway Fund	0.0099
General Purpose Schools	1.0474
Education Capital Projects Fund	0.0750
Debt Service	<u>0.4800</u>
 <b>TOTAL</b>	 <b><u>\$ 2.2194</u></b>

**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 2018 and prior years and the interest and penalty hereon collected during the year ending June 30, 2020 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2019. 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 26th day of June, 2019.

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,  
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF  
RUTHERFORD COUNTY, TENNESSEE, FOR THE FISCAL YEAR BEGINNING  
JULY 1, 2019 AND ENDING JUNE 30, 2020**

**SECTION 1. BE IT RESOLVED** by Commissioners of Rutherford County, Tennessee on the 26th day of June, 2019, 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, 2019 and ending June 30, 2020, according to the following schedule:

**GENERAL FUND**

County Commission	\$400,737
Board of Equalization	35,890
Other Boards and Committees	500
County Mayor	802,918
Personnel Office	456,449
County Attorney	264,760
Election Commission	915,424
Register of Deeds	365,244
Planning	1,154,619
Codes Compliance-Environmental	600
Geographical Information Systems	1,347,993
County Buildings	3,404,645
Other General Administration	305,370
Preservation of Records	221,387
Risk Management	1,113,881
Accounting and Budgeting	1,357,733
Property Assessor	1,230,311
Reappraisal Program	1,201,867
County Trustee	906,490
County Clerk	1,058,417
Data Processing	3,718,859
Circuit Court	1,402,816
Circuit Court Judge	368,928
General Sessions Court	2,297,614
Drug Court	1,561,858
Chancery Court	1,134,394
Juvenile Court	785,739
District Attorney	218,646
Office of Public Defender	197,707
Other Admin of Justice	1,556,207
Probation Services	976,071
Victim Assistance Programs	277,086
Sheriff's Office	27,724,700

Special Patrols	43,310
Traffic Control	20,000
Administration of Sex Offender Registry	85,902
Jail	19,847,792
Workhouse/Penal Farm	4,495,253
Juvenile Services	2,839,825
Rural Fire Protection	5,754,908
Disaster Relief	948,524
Inspection and Regulation	1,136,205
Local Health Center	703,066
Rabies & Animal Control	2,304,268
Nursing Home	0
Dental Health Program	11,850
Alcohol and Drug Programs	0
Other Local Health Services	2,770,447
General Welfare Assistance	57,750
Sanitation & Waste Removal	38,269
Other Public Health & Welfare	518,000
Adult Activities	37,800
Senior Citizens Assistance	0
Libraries	1,801,450
Parks & Fair Boards	619,055
Other Social, Cultural & Recreation	742,512
Agriculture Extension Service	834,633
Soil Conservation	115,729
Storm Water Management	260,558
Tourism	771,850
Industrial Development	231,500
Other Economic & Community Development	500,000
Other Charges	310,268
Employee Benefits	985,000
Payments to Cities	2,010,000
Miscellaneous	<u>2,190,000</u>
Total General Fund	<u>\$111,751,584</u>

**RUTHERFORD COUNTY ECONOMIC DEVELOPMENT**

Industrial Development	<u>\$198,375</u>
Total Economic Development Fund	<u>\$198,375</u>

**SOLID WASTE/SANITATION FUND**

Sanitation Education/Information	\$145,968
Convenience Centers	3,076,185

Other Waste Collection	370,622
Landfill Operation & Maintenance	871,376
Postclosure Care Costs	648,500
Employee Benefits	25,000
Miscellaneous	<u>76,048</u>
Total Solid Waste/Sanitation Fund	<u>\$5,213,699</u>

### **AMBULANCE SERVICE FUND**

Ambulance/Emergency Medical Service	\$15,371,950
Other Local Health Services	<u>213,820</u>
Total Ambulance Service Fund	<u>\$15,585,770</u>

### **SPECIAL PURPOSE FUND**

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

### **DRUG CONTROL FUND**

Drug Enforcement	\$487,000
Transfers Out	<u>50,000</u>
Total Drug Control Fund	<u>\$537,000</u>

### **HIGHWAY FUND**

Administration	\$902,329
Highway and Bridge Maintenance	7,018,440
Operation & Maintenance of Equipment	1,273,265
Other Charges	827,405
Employee Benefits	227,905
Capital Outlay	<u>1,009,000</u>
Total Highway Fund	<u>\$11,258,344</u>

### **GENERAL PURPOSE SCHOOL FUND**

Regular Education Program - Elem./Sec.	\$227,090,228
Alternative Instruction	2,376,823
Special Education Program	34,205,694

Career and Technical Education Program	17,193,388
Attendance	876,175
Health Services	5,079,102
Other Student Support	11,762,351
Regular Instruction Program	13,618,874
Alternative Instruction Program	1,044,389
Special Education Program	1,687,798
Career and Technical Education	458,393
Technology	4,701,256
Adult Program	170,488
Board of Education	8,015,825
Director of Schools	969,533
Office of the Principal	23,660,261
Fiscal Services	1,377,845
Human Resources	574,716
Operation of Plant	27,689,508
Maintenance of Plant	8,694,553
Transportation	20,662,368
Community Service	42,000
Early Childhood Education	3,399,159
Regular Capital Outlay	75,000
Education Principal	1,008,953
Education Interest	30,438
Other Debt Service	<u>0</u>
	416,465,118
Reduction in Pension Contribution	<u>(202,333)</u>
Total General Purpose School Fund	<u>\$416,262,785</u>

### **CENTRAL CAFETERIA FUND**

Board of Education	\$67,300
Food Service	20,641,158
Transfers Out	<u>20,000</u>
Total Central Cafeteria Fund	<u>\$20,728,458</u>

### **EDUCATION CAPITAL PROJECTS FUND**

Board of Education	\$155,000
Education Capital Projects	<u>7,064,990</u>
Total Education Capital Projects Fund	<u>\$7,219,990</u>

**DEBT SERVICE FUND**

Other General Administration	\$1,160,000
General Government Principal	7,579,950
Education Principal	28,785,050
General Government Interest	3,699,345
Education Interest	<u>14,221,614</u>
Total Debt Service Fund	<u>\$55,445,959</u>

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

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

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

Additionally, within a major category of the budget regarding any line item which varies within one thousand dollars (\$1,000), more or less, from the original budget adopted by the Board of Commissioners, except for those items affecting amounts budgeted for personnel costs and amendments reflecting the administrative or other expenses relating to the functioning of the county commission, the county mayor may amend by written approval said line items(s) within a major category of the budget at the sole discretion of the county mayor. Any other transfers and adjustments shall be submitted to the Budget, Finance and Investment 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, 2020. 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 2019-2020 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, 2020.

**SECTION 7. BE IT FURTHER RESOLVED**, that the delinquent County property taxes for the year 2018 and prior years and the interest and penalty thereon collected during the year ending June 30, 2020, shall be apportioned to the various County Funds according to the subdivision of the tax levy for the year 2019. 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, 2020.

**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, 2019. 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, 2019, 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 26th day of June, 2019:

1. That thirty seven thousand eight hundred dollars (\$37,800) be appropriated for the Journeys in Community Living to benefit the general welfare of the residents of Rutherford County.

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

3. That one million eight hundred one thousand four hundred fifty dollars (\$1,801,450) be appropriated for the Rutherford County Library System to benefit the general welfare of the residents of Rutherford County.

4. 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.
5. That thirty seven thousand eight hundred dollars (\$37,800) be appropriated for Mid-Cumberland Nutrition Program to benefit the general welfare of Rutherford County.
6. That fifty seven thousand seven hundred fifty dollars (\$57,750) be appropriated for the Tennessee Rehabilitation Center at Murfreesboro to benefit the general welfare of the residents of Rutherford County.
7. 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.
8. That seven hundred thousand five hundred dollars (\$700,500) be appropriated for the Murfreesboro-Rutherford County Chamber of Commerce to benefit the general welfare of the residents of Rutherford County.
9. That one hundred seventy thousand nine hundred dollars (\$170,900) be appropriated for the St. Clair Street Senior Citizens to benefit the general welfare of the residents of Rutherford County.
10. That two hundred thirty three thousand five hundred dollars (\$233,500) be appropriated for the Stones River Greenway Trail to benefit the general welfare of the residents of Rutherford County.
11. That twenty six thousand two hundred fifty dollars (\$26,250) be appropriated for The Family Center to benefit the general welfare of the residents of Rutherford County.
12. That forty nine thousand six hundred twenty dollars (\$49,620) be appropriated for Smyrna Senior Citizens to benefit the general welfare of the residents of Rutherford County.
13. That sixty three thousand seven hundred dollars (\$63,700) be appropriated for Domestic Violence Program to benefit the general welfare of the residents of Rutherford County.
14. That fifty five thousand one hundred twenty five dollars (\$55,125) be appropriated for the Rutherford County Primary Care Clinic to benefit the general welfare of the residents of Rutherford County.
15. That forty eight thousand five hundred ten dollars (\$48,510) be appropriated for LaVergne Senior Citizens to benefit the general welfare of the residents of Rutherford County.
16. 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.
17. 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.

18. 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.
19. That five thousand dollars (\$5,000) be appropriated for Portico, Inc. to benefit the general welfare of the residents of Rutherford County.
20. That sixteen thousand seven hundred fifty dollars (\$16,750) be appropriated for the Heritage Center to benefit the general welfare of the residents of Rutherford County.
21. That twenty seven thousand six hundred dollars (\$27,600) be appropriated for Main Street, Inc. to benefit the general welfare of the residents of Rutherford County
22. That five thousand dollars (\$5,000) be appropriated for the Mid-Cumberland Homemaker Program to benefit the general welfare of the residents of Rutherford County.
23. 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.
24. That eleven thousand dollars (\$11,000) be appropriated for the Oaklands Association to benefit the general welfare of the residents of Rutherford County.
25. That sixteen thousand dollars (\$16,000) be appropriated for the Sam Davis Home to benefit the general welfare of the residents of Rutherford County.
26. That eight thousand dollars (\$8,000) be appropriated for the Child Advocacy Center to benefit the general welfare of the residents of Rutherford County.
27. That seven thousand dollars (\$7,000) be appropriated for the Read to Succeed to benefit the general welfare of the residents of Rutherford County.
28. That five thousand dollars (\$5,000) be appropriated for the Special Kids to benefit the general welfare of the residents of Rutherford County.
29. That four thousand five hundred dollars (\$4,500) be appropriated for the Kymari House to benefit the general welfare of the residents of Rutherford County.
30. 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.
31. That four thousand hundred dollars (\$4,000) be appropriated for the Mid-Cumberland Youth CAN Program to benefit the general welfare of the residents of Rutherford County.
32. That three thousand five hundred dollars (\$3,500) be appropriated for the Salvation Army to benefit the general welfare of the residents of Rutherford County.
33. That three thousand five hundred dollars (\$3,500) be appropriated for the Boys & Girls Club to benefit the general welfare of the residents of Rutherford County.

34. That three thousand five hundred dollars (\$3,500) be appropriated for Community Helpers to benefit the general welfare of the residents of Rutherford County.

35. That one hundred thirty five thousand dollars (\$135,000) be appropriated for Motlow State Community College to benefit the general welfare of the residents of Rutherford County.

36. That twenty thousand dollars (\$20,000) be appropriated for H<sup>3</sup>ARC to benefit the general welfare of the residents of Rutherford County.

**BE IT FURTHER RESOLVED**, that all appropriations enumerated in Section 14, 1 through 36 above are made subject to the following conditions:

1. 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.

2. 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, which includes, but is not limited to, a copy of an annual audit, a description of the program that serves the residents of the county, and the proposed use of the county assistance. Any nonprofit organization to which funds are appropriated may file, in lieu of the annual audit, an annual report detailing all receipts and expenditures in a form prescribed by the comptroller of the treasury. Such report shall be prepared and certified by the chief financial officer of such nonprofit organization.

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 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 26th day of June, 2019.

## **Rutherford County, Tennessee Fund Balance Policy**

### **Purpose**

- The County hereby establishes and will maintain reservations of Fund Balance as defined herein in accordance with Governmental Accounting Standards Board Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions. This Policy shall apply to the County's General Fund and all governmental funds. Fund Balance shall be comprised of restricted, committed, assigned, non-spendable and unassigned amounts.

- Fund Balance information is used to identify the available resources to repay long-term debt, reduce property taxes, add new governmental programs, expand existing ones or enhance the financial position of the County in accordance with policies established by the County Commission.

## **Definitions**

- **Fund Balance** refers to the difference between assets and fund liabilities in the governmental funds balance sheet and is referred to as fund equity.
- **Restricted Fund Balance** – Amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors or enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers.
- **Committed Fund Balance** – Amounts that can be used only for the specific purposes determined by a formal action of the County Commission, the County’s highest level of decision making authority. Commitments may be changed or lifted only by the County Commission taking the same formal action that imposed the constraint.
- **Assigned Fund Balance** – Amounts that the County intends to use for a specific purpose, the intent shall be expressed by management.
- **Non-Spendable Fund Balance** – Amounts that are not in a spendable form such as inventory or are required to be maintained intact (e.g. principal of an endowment fund).
- **Unassigned Fund Balance** – The residual classification for the general fund and includes amounts that are not contained in the other classifications. Unassigned amounts are the portion of fund balance which is not obligated or specifically designated and is available for any purpose.

## **Reservations of Fund Balance**

### **1. Restricted Fund Balance General Fund**

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

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

### **2. Committed Fund Balance General Fund**

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

- a. Monies received from renting the facilities at Lane Agri-Park are committed to provide maintenance to the Agri-Park property and facilities.
- b. Donations received by the Rutherford County Pet & Welfare Services (PAWS) are committed to provide improvements to their program or facility.
- c. Balances left on current year purchase orders are considered commitments of the government.

### **3. Assigned Fund Balance General Fund**

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

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

#### **4. Non-Spendable Fund Balance General Fund**

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

a. **Prepaid Items**

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

#### **Minimum Level of Unassigned Fund Balance – General Fund**

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

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

#### **Minimum Level of Assigned Fund Balance – General Debt Service Fund**

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

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

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

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

### **Disbursement of Fund Balance Reserves**

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

### **Annual Review and Determination of Fund Balance Reserve Amounts**

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

**Approved by the Rutherford County Commission, June 28, 2010**

**Update approved March 15, 2012**

**RUTHERFORD COUNTY  
TENNESSEE**

**2019-2020**

**PERSONNEL**





**RUTHERFORD COUNTY, TN  
PERSONNEL  
Analysis of Full Time Positions**

	<b>Fund 101, 116, &amp; 118</b>	<b>Fund 131</b>	<b>Total</b>
Total Funded Positions 7/1/17	1160	65	1159
Positions added 17-18			
Vet Assistant- PAWS	1		
Recovery Ct Case Manager-Recovery Ct	1		
Recovery Ct Case Therapist-Recovery Ct	1		
Veterans Treatment Case Therapist-Recov	1		
Soil Conservation Tech- Soil Conservatic	1		
Health Educator I-Health Dept	1		
Grounds Manager-Maintenance	1		
Positions added 18-19			
Maintenance Tech-Maintenance	1		
IT Tech-OIT	1		
System Administrator-OIT	1		
Law Clerk-Circuit Court	1		
Judicial Commissioner-General Sessions	1		
Recovery Ct Case Manager-Recovery Ct	1		
Re-entry Coordinator-Recovery Ct	1		
Judicial Magistrate-Juvenile Court	1		
Domestic Violence Ct Specialist-Domest	1		
IT Specialist-Sheriff	1		
School Resource Officer-Sheriff	3		
Transport Officer-Jail	8		
Sergeant-JDC	1		
Detention Officer-JDC	2		
Firefighter-Fire and Rescue	1		
Veterinarian-PAWS	1		
Convalecent AEMT-Ambulance Service	4		
Highway		2	
Total Funded Positons 7/1/18	1197	67	1264
Positions added 18-19			
Firefighters	15		
Kennel Attendant	3		
Pre-trial Assessment-/General Sessions	3		
Positions added 19-20			
PIO-Mayor	1		
Landscape-Maintenance	1		
ADA/Safety-Maintenance	1		
Records Specialist-Archives	1		
Recovery Court Therapist-Recovery Ct	1		
Reentry Case Manager-Recovery Ct	1		
Warrants Clerk- Sheriff	2		
Patrol Officer	3		
Detention Officer- Jail	5		
Animal Control Officer	2		

### Analysis of Full Time Positions (cont.)

Font End Driver-Solid Waste	1		
Home Visitor Supervisor-Health	1		
Highway		3	
Positions eliminated 19-20			
Custodian-Maintenance	(1)		
Warrants/Sgt	(1)		
Environmental Education Coordinator	(1)		
Director of Personnel-Ambulance Serv	(1)		
Director of Education-Ambulance Serv	(1)		
Total Funded Positions 7/1/19	1233	70	1303



**Rutherford County  
Part Time  
Personnel Comparisons**

**RUTHERFORD COUNTY POSITIONS**

Fiscal Year	2017-2018		2018-2019		2019-2020	
Department	totals		totals		totals	
Agriculture	4		4		4	
Ambulance Service	24		24		24	
Clerk & Master	2	1	3		3	
Community Learning	1		1		1	
Convenience	49		48	1	49	
Correctional Work Center	1		1		1	
County Clerk	2	1	3		3	
County Mayor	0		0		0	
Domestic Violence	1	(1)	0		1	
Election Commission	1		1		1	
Emergency Management	0		0		0	
Finance	1	1	2		2	
General Session	3	(1)	2		2	
Geographic Information Sys	3		3		3	
Health	6		6		6	
Human Resources	3		3		3	
Information Technology	4		4		4	
Jail	3		3		3	
Juvenile Det.	2	2	4	1	5	
Juvenile Judge	5		5		5	
Landfill	0		0		0	
Litter Grant	1		1		1	
Maintenance	29		29	(1)	28	
Parks & Recreation	1		1		1	
PAWS	13	(3)	10		10	
Planning/Engineering	0		0		0	
Preservation of Records	2		2		2	
Recovery Court	1		1	(1)	0	
Register of Deeds	0		0		0	
Risk Management	0		0		0	
Sheriff	85		85		85	
Soil Conservation	1	(1)	0		0	
Storm Water	3		3		3	
<b>Subtotal</b>	<b>251</b>		<b>249</b>		<b>250</b>	
Highway Dept	0		0			
<b>Total</b>	<b>251</b>		<b>249</b>		<b>250</b>	

## **2019-2020 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 2017-2018 audited expenditures. Column two and three presents the 2018-2019 year original and amended budget respectively. Column four shows the 2018-2019 unaudited actual expenditures using a budgetary basis of accounting. Column five reflects proposed expenditures (appropriations) for the 2019-2020 budget year.



# RUTHERFORD COUNTY TENNESSEE

2019-2020

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





**County General Fund**  
**Fund 101**  
**Estimated Revenues, Expenditures & Available Funds**  
**For the Fiscal Year Ended June 30, 2020**

	<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>REVENUES</b>					
Local Taxes	\$68,953,073	\$66,265,150	\$70,275,984	\$70,778,865	\$73,685,071
Licenses & Permits	2,590,311	2,350,000	2,485,625	2,582,287	2,280,000
Fines, Forfeitures & Pen	1,968,516	1,718,000	1,813,730	1,898,730	1,827,200
Charges For Current Serv	2,983,000	2,744,800	2,539,300	2,567,677	2,337,000
Other Local Revenues	2,938,660	1,683,300	2,778,217	3,046,462	2,520,625
Fees County Offices	11,040,150	10,295,000	10,820,710	11,773,667	10,465,000
State Of Tennessee	9,465,752	7,451,162	8,632,654	9,112,945	8,355,365
Federal Government	1,005,105	678,888	1,691,165	1,169,456	1,852,134
Other Gvmnt. & Citizens	708,739	1,785,000	1,787,179	1,771,251	598,500
Other Sources	1,228,535	696,500	884,455	830,391	648,050
<b>Total Revenues</b>	<b>\$102,881,841</b>	<b>\$95,667,800</b>	<b>\$103,709,019</b>	<b>\$105,531,731</b>	<b>\$104,568,945</b>
<b>EXPENDITURES</b>					
County Commission	\$215,531	\$261,242	\$396,887	\$329,950	\$400,737
Board Of Equalization	14,638	55,390	55,390	23,598	35,890
Other Boards & Committees	0	0	1,000	0	500
County Mayor	3,026,393	642,517	692,392	618,979	802,918
Personnel Office	366,258	412,964	432,964	415,729	456,449
County Attorney	263,275	263,861	263,861	260,984	264,760
Election Commission	827,430	908,014	915,874	843,226	915,424
Register Of Deeds	337,409	346,169	346,169	330,350	365,244
Planning	866,279	1,002,146	1,020,951	1,179,080	1,154,619
Codes Compliance-Environmental	408	600	600	413	600
Geographical Information Syste	1,043,595	1,337,059	1,247,059	1,030,073	1,347,993
County Buildings	2,714,092	3,218,628	2,994,133	2,746,659	3,404,645
Other General Administration	274,489	305,341	305,341	282,474	305,370
Preservation Of Records	162,121	180,467	180,467	166,794	221,387
Risk Management	1,315,848	1,549,497	1,589,927	1,493,805	1,113,881
Accounting And Budgeting	1,283,307	1,256,595	1,257,350	1,196,443	1,357,733
Property Assessor	1,007,637	1,198,798	1,217,798	1,146,535	1,230,311
Reappraisal Program	1,133,392	1,163,990	1,154,990	940,690	1,201,867
County Trustee's Office	785,351	911,490	911,490	849,989	906,490
County Clerk's Office	872,311	982,860	982,860	911,876	1,058,417
Data Processing	2,789,280	3,260,912	3,359,527	3,222,581	3,718,859
Circuit Court	1,129,809	1,317,060	1,492,320	1,268,178	1,402,816
Circuit Court Judge	262,490	327,814	327,814	270,814	368,928
General Sessions Court	1,841,084	1,970,478	1,984,118	1,904,878	2,297,614
Drug Court	821,961	1,436,133	1,511,933	1,239,466	1,561,858
Chancery Court	964,258	1,054,652	1,054,652	984,333	1,134,394
Juvenile Court	551,700	701,168	756,304	711,742	785,739
District Attorney General	170,182	181,457	181,457	167,977	218,646
Office Of Public Defender	147,032	149,641	150,441	150,448	197,707
Other Admin Of Justice	1,464,893	1,617,316	1,617,316	1,485,416	1,556,207
Probation Services	954,086	954,922	957,222	946,838	976,071
Victim Assistance Programs	204,558	252,741	252,741	234,608	277,086
Sheriff's Department	23,237,872	25,371,279	25,665,236	24,097,203	27,724,700
Special Patrols	37,903	43,490	43,490	42,262	43,310

**County General Fund**  
**Fund 101**  
**Estimated Revenues, Expenditures & Available Funds**  
**For the Fiscal Year Ended June 30, 2020**

	<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
Traffic Control	10,458	20,000	20,000	8,990	20,000
Administration Of Sex Offender	71,885	75,724	75,724	72,823	85,902
Jail	17,638,307	18,790,989	18,798,491	18,053,100	19,847,792
Workhouse/Penal Farm Operation	4,004,183	4,272,670	4,347,255	4,092,661	4,495,253
Juvenile Services	2,349,490	2,861,167	2,861,167	2,690,086	2,839,825
Rural Fire Protection	3,681,153	3,851,093	4,646,540	4,329,926	5,754,908
Disaster Relief	884,631	1,113,001	1,241,902	1,122,072	948,524
Inspection And Regulation	991,552	1,024,466	1,051,856	997,110	1,136,205
Local Health Center	606,015	691,338	721,931	644,556	703,066
Rabies And Animal Control	1,909,860	2,008,849	2,073,364	1,844,463	2,304,268
Dental Health Program	8,333	11,850	11,850	8,620	11,850
Alcohol And Drug Programs	81,267	0	7,053	7,000	0
Other Local Health Services	2,081,682	2,682,166	2,676,500	2,018,637	2,770,447
General Welfare Assistance	55,000	57,750	57,750	57,750	57,750
Sanitation And Waste Removal	36,103	36,110	36,110	36,103	38,269
Other Public Health & Welfare	414,945	393,000	503,000	472,715	518,000
Adult Activities	36,000	37,800	37,800	37,800	37,800
Senior Citizens Assistance	2,000	0	0	0	0
Libraries	1,600,000	1,700,000	1,700,000	1,700,000	1,801,450
Parks And Fair Boards	490,772	605,605	608,840	513,818	619,055
Other Social, Cultural & Rec	790,967	722,512	722,512	722,512	742,512
Agriculture Extension Service	783,556	785,519	890,404	895,058	834,633
Soil Conservation	87,973	112,049	112,099	111,904	115,729
Storm Water Management	216,007	222,944	292,599	195,487	260,558
Tourism	739,603	766,850	766,850	740,410	771,850
Industrial Development	231,500	231,500	231,500	231,500	231,500
Other Economic & Community Dev	154,791	0	500,000	0	500,000
Other Charges	252,469	324,126	325,190	303,075	310,268
Employee Benefits	865,725	887,000	1,659,545	1,574,137	985,000
Payments To Cities	2,003,479	2,010,000	2,010,000	1,996,524	2,010,000
Miscellaneous	1,725,866	2,135,000	2,231,400	2,113,896	2,190,000
Transfers Out	681,700	0	850,000	850,000	0
<b>Total Expenditures</b>	<b>\$96,574,144</b>	<b>\$103,067,769</b>	<b>\$107,391,306</b>	<b>\$99,937,124</b>	<b>\$111,751,584</b>

Revenues over(under) Expenditures \$5,594,607  
Estimated Revenues over (under) Appropriations (\$7,182,639)

Un/Assigned Fund Balance July 1 \$38,597,870 \$43,616,404  
Adjustments to Un/assigned fund Balance (576,073)  
Change to Fund Balance 5,594,607 (7,182,639)  
Un/Assigned Fund Balance June 30 \$43,616,404 \$36,433,765

*(Development tax used for GIS, OIT & Public Safety)*

**Rutherford County Government  
County General Fund**

**Fund 101**

**Statement of Estimated Revenues**

Fiscal Year Ending June 30, 2020

Account Number Estimated/Actual	Actual 2018	Original Budget 2019	Amended Budget 2019	Estimate Current Year 2019	Commission Approved 2020
<b>Revenue</b>					
<b>Local Taxes</b>					
40110 Current Property Taxes	\$43,761,765	\$43,651,350	\$44,870,007	\$44,813,047	\$50,158,371
40120 Trustee's Collect. - Prior Yr	421,995	416,000	447,100	444,601	439,200
40130 Clerk & Masters Collection	213,729	184,900	299,900	311,549	300,500
40140 Interest And Penalty	88,300	92,400	92,400	88,593	87,800
40150 Pick-Up Taxes	82,162	46,000	98,000	91,454	75,000
40161 Pay In Lieu Of Taxes - Tva	3,501	3,500	3,500	3,563	3,500
40163 Pay In Lieu Of Taxes - Other	8,265,895	7,700,000	8,217,600	8,220,247	7,460,000
40210 Local Option Sales Tax	852,516	760,000	900,000	957,625	990,000
40220 Hotel/Motel Tax	4,517,355	4,400,000	4,250,000	4,493,732	4,400,000
40240 Wheel Tax	3,615,844	3,510,000	3,635,000	3,695,134	3,705,000
40250 Litigation Tax - General	842,884	700,000	800,000	819,347	830,000
40268 Litigation Tax-Courtroom Secur	547,145	530,000	550,000	550,510	545,000
40270 Business Tax	1,304,449	1,271,000	1,346,000	1,416,983	1,340,700
40275 Local Option Mixed Drink Tax	0	0	5,000	5,663	0
40285 Development Tax	2,903,700	1,600,000	3,135,000	3,242,025	1,850,000
40320 Bank Excise Tax	512,790	400,000	626,477	626,477	500,000
40330 Wholesale Beer Tax	1,019,043	1,000,000	1,000,000	998,315	1,000,000
40350 Interstate Telecommunications	0	0	0	0	0
<b>Total Local Taxes</b>	<b>\$68,953,073</b>	<b>\$66,265,150</b>	<b>\$70,275,984</b>	<b>\$70,778,865</b>	<b>\$73,685,071</b>
<b>Licenses And Permits</b>					
41120 Animal Registration	271,885	272,000	257,000	266,789	272,000
41130 Animal Vaccination	23,143	23,000	23,000	24,506	23,000
41140 Cable Tv Franchise	990,164	990,000	990,000	995,386	990,000
41520 Building Permits	1,085,691	900,000	1,000,000	1,068,730	800,000
41530 Electrical Permits	0	0	26,390	27,681	30,000
41540 Plumbing Permits	111,683	90,000	100,000	106,615	80,000
41550 Moving Permits	0	0	235	235	0
41590 Other Permits	107,745	75,000	89,000	92,345	85,000
<b>Total Licenses &amp; Permits</b>	<b>\$2,590,311</b>	<b>\$2,350,000</b>	<b>\$2,485,625</b>	<b>\$2,582,287</b>	<b>\$2,280,000</b>
<b>Fines, Forfeitures &amp; Penalties</b>					
42110 Fines - Circuit Court	30,162	25,000	27,500	28,865	30,000
42120 Officers Costs	58,085	50,000	77,000	82,353	55,000
42130 Game And Fish Fines	113	0	0	0	0
42141 Drug Court Fees - Circuit Cour	20,330	15,000	15,000	15,095	15,000
42142 Veterans Treatment Court Fees-Cir	1,574	1,500	2,400	2,698	2,500
42150 Jail Fees	35,021	33,500	19,500	21,708	22,000
42190 Data Entry Fee - Circuit Court	11,356	11,000	12,500	15,271	11,000
42191 Courtroom Security Fee	43,100	40,000	40,000	37,801	40,000
42220 Officers Costs	0	0	130	137	0
42242 Veterans Treatment Court Fees-Cri	2,559	2,000	2,400	2,824	2,500
42280 Dui Treatment Fines - Criminal	6,275	6,000	5,000	5,157	4,700
42290 Data Entry Fee - Criminal Cour	0	0	0	0	0
42292 Victims Assistance Assessments	17,710	15,000	14,000	13,633	15,000
42310 Fines - General Sessions	212,361	220,000	145,600	153,637	150,000
42320 Officers Costs	270,165	260,000	290,000	315,513	270,000

**Rutherford County Government  
County General Fund**

**Fund 101**

**Statement of Estimated Revenues**

Fiscal Year Ending June 30, 2020

Account Number	Actual 2018	Original Budget 2019	Amended Budget 2019	Estimate Current Year 2019	Commission Approved 2020
42330 Game And Fish Fines	491	1,000	1,000	898	1,000
42341 Drug Court Fees - General Sess	27,000	30,000	20,000	20,288	25,000
42342 Veterans Treatment Court Fees-Gen	16,929	17,000	12,500	12,986	13,000
42350 Jail Fees	90,302	85,000	79,500	84,936	85,000
42351 Interpreter Fees	7,152	6,000	0	0	0
42370 Judicial Commissioner Fees	373	0	0	0	0
42380 Dui Treatment Fines - Gen Sess	47,701	40,000	41,000	42,712	42,000
42390 Data Entry Fee - General Sessi	88,336	83,000	88,000	90,049	88,000
42391 Courtroom Security Fee	12,388	12,000	10,000	10,139	11,000
42392 Victims Assistance Assessments	91,606	93,000	75,000	79,732	65,000
42410 Fines - Juvenile Court	6,436	7,000	4,100	4,171	4,000
42420 Officers Costs	24,572	23,000	19,600	19,397	20,500
42440 Drug Control Fines	0	0	0	0	0
42441 Drug Court Fees - Juvenile Cou	0	0	0	0	0
42450 Jail Fees - Juvenile Detention	766,630	550,000	720,000	745,205	775,000
42490 Data Entry Fee - Juvenile Cour	6,142	5,000	5,000	5,543	5,000
42491 Courtroom Security Fee	1,520	1,500	500	563	500
42530 Data Entry Fee - Chancery Cour	17,004	19,500	19,500	18,527	19,500
42610 Fines	33,388	45,000	49,000	50,548	40,000
42872 Victims Assistance Assessments	21,735	21,000	18,000	18,344	15,000
<b>Total Fines, Forfeitures &amp; P</b>	<b>\$1,968,516</b>	<b>\$1,718,000</b>	<b>\$1,813,730</b>	<b>\$1,898,730</b>	<b>\$1,827,200</b>
<b>Charges For Current Services</b>					
43120 Patient Charges	77,249	70,000	75,000	76,499	75,000
43140 Zoning Studies	78,650	75,000	80,000	84,250	75,000
43170 Work Release Charges For Board	120,147	120,000	120,000	129,313	120,000
43320 Subdivision Lot Fees	238,150	200,000	280,000	286,200	200,000
43365 Archives And Records Managemen	143,663	111,000	134,000	140,093	141,000
43366 Greenbelt Late Application Fee	100	0	600	600	0
43370 Telephone Commissions	637,046	600,000	665,000	696,771	650,000
43392 Data Processing Fee - Register	115,973	114,000	114,000	114,852	115,000
43393 Probation Fees	988,210	989,000	589,000	588,132	425,000
43394 Data Processing Fee - Sheriff	22,518	20,000	22,000	24,303	20,000
43395 Sex Registry Fee - Sheriff	9,150	7,800	9,400	10,200	9,000
43396 Data Processing Fee-County Cle	30,201	25,000	30,000	32,522	30,000
43399 Vehicle Registration Reinstatement	1,195	0	6,300	7,580	5,000
43541 Contract For Administrative Sv	469,094	370,000	370,000	330,421	425,000
43583 Tbi Criminal Background Fee	37,200	35,000	30,000	29,880	35,000
43990 Other Charges For Service	14,454	8,000	14,000	16,061	12,000
<b>Total Charges For Current</b>	<b>\$2,983,000</b>	<b>\$2,744,800</b>	<b>\$2,539,300</b>	<b>\$2,567,677</b>	<b>\$2,337,000</b>
<b>Other Local Revenues</b>					
44110 Investment Income	1,819,786	1,300,000	2,165,000	2,290,754	2,100,000
44120 Lease/Rentals	187,440	78,800	178,800	195,025	93,400
44130 Sale Of Materials & Supplies	7,288	6,000	5,000	4,805	6,000
44131 Commissary Sales	97,233	80,500	145,500	156,970	150,000
44140 Sale Of Maps	13,065	10,000	7,500	11,285	10,000
44145 Sale Of Recycled Materials	5,916	3,000	5,655	6,249	5,000
44150 Sale Of Animals/Livestock	92,904	90,000	97,000	102,947	90,000

**Rutherford County Government  
County General Fund**

**Fund 101**

**Statement of Estimated Revenues**

Fiscal Year Ending June 30, 2020

Account Number	Actual 2018	Original Budget 2019	Amended Budget 2019	Estimate Current Year 2019	Commission Approved 2020
44170 Miscellaneous Refunds	26,698	10,000	14,262	14,878	10,000
44530 Sale Of Equipment	115,610	0	58,000	59,146	0
44540 Sale Of Property	11,150	0	4,500	4,500	0
44560 Damages Recovered From Individ	0	0	0	0	0
44570 Contributions & Gifts	333,857	40,000	32,000	33,218	16,225
44580 Performance Bond Forfeitures	202,560	65,000	65,000	42,175	40,000
44990 Other Local Revenues	25,153	0	0	124,510	0
<b>Total Other Local Revenues</b>	<b>\$2,938,660</b>	<b>\$1,683,300</b>	<b>\$2,778,217</b>	<b>\$3,046,462</b>	<b>\$2,520,625</b>
<b>Fees Rec From County Officials</b>					
45110 County Clerk - Excess Fees	2,466,452	2,100,000	2,207,220	2,504,194	2,200,000
45120 Circuit Ct Clerk - Excess Fees	748,589	850,000	902,490	1,202,502	750,000
45180 Register - Excess Fees	1,324,980	1,200,000	1,200,000	1,298,121	1,050,000
45190 Trustee - Excess Fees	5,921,202	5,600,000	5,900,000	6,141,895	5,875,000
45550 Clerk And Master	480,150	460,000	515,000	527,565	500,000
45590 Sheriff - Service Of Process	98,777	85,000	96,000	99,390	90,000
<b>Total Fees County Offices</b>	<b>\$11,040,150</b>	<b>\$10,295,000</b>	<b>\$10,820,710</b>	<b>\$11,773,667</b>	<b>\$10,465,000</b>
<b>State Of Tennessee</b>					
46110 Juvenile Services Program	9,000	9,000	9,000	9,000	9,000
46190 Other General Government Grant	0	950	0	0	1,000
46210 Law Enforcement Training Prg	143,400	145,600	145,600	145,200	213,600
46310 Health Department Programs	2,066,083	2,682,166	2,676,500	2,019,006	2,780,000
46390 Other Health And Welfare Grant	0	0	20,000	20,000	0
46820 Income Tax	231,938	250,000	250,000	411,069	116,000
46830 Beer Tax	17,839	18,300	17,960	17,959	18,000
46835 Vehicle Certif Of Title Fees	36,468	35,000	30,600	34,175	35,000
46840 Alcoholic Beverage Tax	386,373	380,000	411,630	411,630	400,000
46852 State Revenue Sharing - Telecomm	380,491	150,000	332,000	351,280	300,000
46890 Prisoner Transportation	0	0	1,720	1,716	0
46915 Contracted Prisoner Board	5,383,668	3,000,000	4,000,000	4,944,164	3,800,000
46960 Registrar's Salary Supplement	15,164	15,000	15,000	15,164	15,165
46980 Other State Grants	638,051	307,450	264,948	239,809	207,500
46990 Other State Revenues	157,277	457,696	457,696	492,773	460,100
<b>Total State Of Tennessee</b>	<b>\$9,465,752</b>	<b>\$7,451,162</b>	<b>\$8,632,654</b>	<b>\$9,112,945</b>	<b>\$8,355,365</b>
<b>Federal Government</b>					
47141 Title I Grants To Local Educat	0	50,000	0	0	0
47180 Community Development	154,881	0	0	0	500,000
47220 Civil Defense	69,350	0	0	0	0
47230 Disaster Relief	12,309	0	0	0	0
47235 Homeland Security Grants	184,737	0	125,901	46,459	36,520
47250 Law Enforcement Grants - 2016 Ju:	0	0	29,910	29,910	0
47590 Other Federal Through State	234,734	220,640	430,740	369,185	356,419
47620 Police Service (Lake Area)	48,009	39,000	39,000	43,189	40,000
47700 Asset Forfeiture Funds	52,034	25,000	44,500	46,786	35,000
47990 Other Direct Federal Revenue	249,051	344,248	1,021,114	633,927	884,195
<b>Total Federal Government</b>	<b>\$1,005,105</b>	<b>\$678,888</b>	<b>\$1,691,165</b>	<b>\$1,169,456</b>	<b>\$1,852,134</b>

**Rutherford County Government  
County General Fund**

**Fund 101**

**Statement of Estimated Revenues**

Fiscal Year Ending June 30, 2020

Account Number Estimated/Actual	Actual 2018	Original Budget 2019	Amended Budget 2019	Estimate Current Year 2019	Commission Approved 2020
<b>Other Gov'ts &amp; Citizens Groups</b>					
48110 Prisoner Board	11,205	10,000	9,000	9,525	10,000
48130 Contributions	117,232	25,000	27,859	27,859	25,000
48140 Contracted Services	579,802	1,750,000	1,750,000	1,733,452	563,500
48990 Other	500	0	320	415	0
<b>Total Other Gvmnt. &amp; Citiz</b>	<b>\$708,739</b>	<b>\$1,785,000</b>	<b>\$1,787,179</b>	<b>\$1,771,251</b>	<b>\$598,500</b>
<b>Other Sources</b>					
49700 Insurance Recovery	84,565	0	147,510	152,447	0
49800 Transfers In	1,143,970	696,500	736,945	677,944	648,050
<b>Total Other Sources</b>	<b>\$1,228,535</b>	<b>\$696,500</b>	<b>\$884,455</b>	<b>\$830,391</b>	<b>\$648,050</b>
<b>Total Revenues</b>	<b>\$102,881,841</b>	<b>\$95,667,800</b>	<b>\$103,709,019</b>	<b>\$105,531,731</b>	<b>\$104,568,945</b>

**Rutherford County Government  
County General Fund**

**Fund 101**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020

**Estimated/Appropriated/Actual  
Account Number**

		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>51100</b>	<b>County Commission</b>					
51100	191 Board & Committee Members Fees	\$78,300	\$107,100	\$178,500	\$127,550	\$180,300
51100	199 Other Per Diem & Fees	73,500	81,900	136,500	130,300	136,500
51100	201 Social Security	6,584	11,720	19,535	12,301	19,650
51100	212 Employer Medicare	2,202	2,750	4,580	3,740	4,600
51100	320 Dues And Memberships	46,595	49,372	49,372	47,659	50,687
51100	399 Other Contracted Services	8,350	8,400	8,400	8,400	9,000
<b>Total</b>	<b>County Commission</b>	<b>\$215,531</b>	<b>\$261,242</b>	<b>\$396,887</b>	<b>\$329,950</b>	<b>\$400,737</b>
<b>51210</b>	<b>Board Of Equalization</b>					
51210	191 Board & Committee Members Fees	\$9,550	\$18,000	\$18,000	\$5,500	\$18,000
51210	201 Social Security	592	1,120	1,120	341	1,120
51210	212 Employer Medicare	138	270	270	80	270
51210	308 Consultants	3,510	33,000	33,000	16,796	15,000
51210	332 Legal Notices	848	3,000	3,000	881	1,500
<b>Total</b>	<b>Board Of Equalization</b>	<b>\$14,638</b>	<b>\$55,390</b>	<b>\$55,390</b>	<b>\$23,598</b>	<b>\$35,890</b>
<b>51240</b>	<b>Other Boards and Committees</b>					
51240	355 Travel	\$0	\$0	\$1,000	\$0	\$500
<b>Total</b>	<b>Other Boards and Committees</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$500</b>
<b>51300</b>	<b>County Mayor</b>					
51300	101 County Official/Administrative	\$140,103	\$146,631	\$146,631	\$146,631	\$152,726
51300	103 Assistant(S)	92,468	96,776	105,926	105,878	166,591
51300	161 Secretary(S)	98,708	99,765	99,765	99,765	109,761
51300	186 Longevity Pay	1,300	1,375	1,375	1,375	1,300
51300	201 Social Security	19,468	21,370	21,940	21,174	26,690
51300	204 Pensions	35,453	36,730	36,730	36,358	43,730
51300	205 Employee And Dependent Insurance	36,418	52,530	52,530	51,166	70,740
51300	209 Disability Insurance	554	640	660	556	800
51300	212 Employer Medicare	4,692	5,000	5,135	4,952	6,250
51300	307 Communication	192	500	500	194	500
51300	320 Dues And Memberships	2,990	3,000	3,100	2,995	3,000
51300	321 Engineering Services	41,062	10,000	50,000	50,000	10,000
51300	330 Operating Lease Payments	5,670	10,700	10,700	8,022	17,630
51300	331 Legal Services	73,731	75,000	75,000	33,580	75,000
51300	332 Legal Notices	6,895	10,000	10,000	8,999	10,000
51300	334 Maintenance Agreements	1,486	2,500	2,500	1,254	2,500
51300	337 Maint. & Repair Serv.-Off.Equip.	0	1,000	1,000	0	1,000
51300	348 Postal Charges	588	1,200	1,200	603	700
51300	349 Printing, Stationery & Forms	1,910	2,000	2,000	1,282	2,000
51300	355 Travel	457	800	4,803	3,180	9,000
51300	399 Other Contracted Services	0	0	2,100	1,626	28,000
51300	435 Office Supplies	4,216	5,000	5,000	3,582	5,000
51300	599 Other Charges	58,130	60,000	53,797	35,807	60,000
51300	732 Building Purchases	2,399,902	0	0	0	0
<b>Total</b>	<b>County Mayor</b>	<b>\$3,026,393</b>	<b>\$642,517</b>	<b>\$692,392</b>	<b>\$618,979</b>	<b>\$802,918</b>
<b>51310</b>	<b>Personnel Office</b>					
51310	101 County Official/Administrative	\$111,712	\$115,371	\$115,371	\$115,371	\$126,108
51310	103 Assistant(S)	80,289	84,030	83,030	79,824	95,278
51310	161 Secretary(S)	20,778	30,621	30,621	29,285	37,136
51310	169 Part-Time Personnel	11,598	12,480	13,480	12,699	16,250

**Rutherford County Government  
County General Fund**

**Fund 101**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020

**Estimated/Appropriated/Actual  
Account Number**

		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
51310	186 Longevity Pay	225	250	250	250	275
51310	196 In-Service Training	0	750	750	568	750
51310	201 Social Security	13,548	15,060	15,060	14,185	17,060
51310	204 Pensions	22,706	24,550	24,550	23,795	26,300
51310	205 Employee And Dependent Insurance	28,873	32,640	32,640	31,591	33,880
51310	209 Disability Insurance	392	430	430	408	480
51310	212 Employer Medicare	3,168	3,520	3,520	3,317	3,990
51310	307 Communication	2	50	50	2	50
51310	320 Dues And Memberships	507	547	547	484	547
51310	322 Evaluation And Testing	38,772	40,000	58,825	58,573	50,000
51310	334 Maintenance Agreements	896	1,000	1,300	1,227	1,500
51310	348 Postal Charges	401	400	400	250	400
51310	355 Travel	1,091	1,500	1,500	1,532	1,890
51310	399 Other Contracted Services	23,907	23,965	25,140	25,019	26,455
51310	425 Gasoline	0	200	200	0	100
51310	435 Office Supplies	2,932	7,100	7,100	6,379	3,500
51310	599 Other Charges	4,461	18,500	18,200	10,970	14,500
<b>Total Personnel Office</b>		<b>\$366,258</b>	<b>\$412,964</b>	<b>\$432,964</b>	<b>\$415,729</b>	<b>\$456,449</b>

**51400 County Attorney**

51400	101 County Official/Administrative	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000
51400	161 Secretary(S)	40,832	41,559	41,559	41,559	46,226
51400	186 Longevity Pay	175	200	200	200	225
51400	201 Social Security	6,584	7,060	7,060	5,896	7,350
51400	204 Pensions	12,047	4,460	4,460	4,451	4,720
51400	205 Employee And Dependent Insurance	27,080	28,330	28,330	26,778	29,140
51400	209 Disability Insurance	209	80	80	199	90
51400	212 Employer Medicare	1,540	1,650	1,650	1,379	1,720
51400	307 Communication	(46)	0	0	0	0
51400	331 Legal Services	102,854	108,522	108,522	108,522	103,289
<b>Total County Attorney</b>		<b>\$263,275</b>	<b>\$263,861</b>	<b>\$263,861</b>	<b>\$260,984</b>	<b>\$264,760</b>

**51500 Election Commission**

51500	101 County Official/Administrative	\$99,247	\$103,871	\$103,871	\$103,871	\$108,189
51500	169 Part-Time Personnel	34	16,500	16,500	4,363	12,500
51500	186 Longevity Pay	1,925	2,100	2,100	2,100	2,225
51500	187 Overtime Pay	26	10,000	10,000	3,829	10,000
51500	189 Other Salary And Wages	241,428	267,863	267,863	256,666	302,920
51500	192 Election Commission	7,800	10,500	17,800	14,250	17,800
51500	193 Election Workers	152,397	190,000	190,000	184,668	140,000
51500	196 In-Service Training	3,180	7,000	7,000	3,850	7,000
51500	201 Social Security	27,592	31,680	32,135	31,020	34,640
51500	204 Pensions	36,544	40,920	40,920	39,015	43,020
51500	205 Employee And Dependent Insuran	71,979	80,230	80,230	74,053	82,500
51500	209 Disability Insurance	633	690	690	662	770
51500	210 Unemployment Compensation	37	0	0	0	0
51500	212 Employer Medicare	6,574	7,410	7,515	7,310	8,110
51500	307 Communication	3,415	5,000	4,200	3,578	5,000
51500	317 Data Processing Services	660	1,500	1,500	0	1,500
51500	320 Dues And Memberships	714	1,500	1,650	1,586	2,000
51500	332 Legal Notices, Rec. & Ct Costs	12,899	15,000	14,850	12,767	15,000
51500	334 Maintenance Agreements	33,041	31,000	31,000	32,010	31,000
51500	337 Maint. & Repair Serv.-Off.Equi	0	250	250	0	250

**Rutherford County Government  
County General Fund**

**Fund 101**

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<b>Estimated/Appropriated/Actual Account Number</b>		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
51500	348 Postal Charges	78,343	25,000	25,000	23,084	18,000
51500	349 Printing, Stationery & Forms	20,892	16,000	16,000	8,597	16,000
51500	351 Rentals	1,459	2,000	2,000	1,493	2,500
51500	355 Travel	6,385	6,000	6,000	5,581	8,500
51500	399 Other Contracted Services	0	0	800	772	0
51500	411 Data Processing Supplies	3,279	6,000	6,000	4,795	6,000
51500	435 Office Supplies	13,906	18,000	18,000	12,882	18,000
51500	709 Data Processing Equipment	3,041	10,000	10,000	9,240	20,000
51500	711 Furniture And Fixtures	0	1,000	1,250	1,184	1,000
51500	719 Office Equipment	0	1,000	750	0	1,000
<b>Total</b>	<b>Election Commission</b>	<b>\$827,430</b>	<b>\$908,014</b>	<b>\$915,874</b>	<b>\$843,226</b>	<b>\$915,424</b>

**51600 Register Of Deeds**

51600	196 In-Service Training	\$530	\$650	\$820	\$820	\$1,000
51600	201 Social Security	41,094	44,490	44,490	39,788	46,170
51600	204 Pensions	74,497	76,480	76,480	72,224	75,660
51600	205 Employee And Dependent Insuran	151,477	149,320	149,320	144,215	155,220
51600	209 Disability Insurance	1,281	1,320	1,320	1,264	1,370
51600	212 Employer Medicare	9,611	10,410	10,410	9,305	10,800
51600	307 Communication	793	800	800	804	800
51600	317 Data Processing Services	28,731	29,532	29,532	29,531	29,770
51600	334 Maintenance Agreements	16,704	19,467	17,167	17,132	15,050
51600	348 Postal Charges	1,113	1,200	1,200	882	1,200
51600	355 Travel	417	0	0	0	0
51600	411 Data Processing Supplies	4,980	5,000	7,310	7,307	8,600
51600	435 Office Supplies	2,480	2,500	2,330	2,313	2,500
51600	709 Data Processing Equipment	3,701	5,000	4,990	4,765	12,104
51600	711 Furniture And Fixtures	0	0	0	0	5,000
<b>Total</b>	<b>Register Of Deeds</b>	<b>\$337,409</b>	<b>\$346,169</b>	<b>\$346,169</b>	<b>\$330,350</b>	<b>\$365,244</b>

**51720 Planning**

51720	101 County Official/Administrative	\$89,882	\$91,455	\$91,455	\$91,455	\$107,650
51720	103 Assistant(S)	248,962	266,030	266,030	266,030	288,909
51720	105 Supervisor/Director	93,056	94,684	94,684	94,684	111,451
51720	161 Secretary(S)	138,327	141,802	143,322	143,319	159,479
51720	186 Longevity Pay	1,575	1,800	1,800	1,800	2,050
51720	191 Board & Committee Members Fees	29,700	30,000	45,315	39,150	47,000
51720	196 In-Service Training	2,897	7,000	7,000	4,279	7,000
51720	201 Social Security	35,923	38,800	39,855	37,904	44,430
51720	204 Pensions	60,954	63,510	63,675	63,651	68,030
51720	205 Employee And Dependent Insuran	101,728	111,220	111,220	111,203	115,690
51720	209 Disability Insurance	1,057	1,100	1,100	1,100	1,240
51720	212 Employer Medicare	8,432	9,080	9,330	8,904	10,390
51720	307 Communication	2,723	3,500	3,500	2,814	3,500
51720	308 Consultants	0	50,000	50,000	16,920	105,000
51720	320 Dues And Memberships	26,126	28,750	28,750	26,244	28,750
51720	330 Operating Lease Payments	0	0	0	0	19,500
51720	332 Legal Notices	3,162	3,500	3,500	3,446	3,500
51720	334 Maintenance Agreements	2,447	3,600	3,600	2,059	3,800
51720	337 Maint. & Repair Serv.-Off.Equi	50	1,000	1,000	0	1,000
51720	348 Postal Charges	1,274	2,000	2,000	1,449	2,000
51720	411 Data Processing Supplies	2,259	4,740	4,740	2,873	2,500
51720	425 Gasoline	7,971	7,500	8,600	8,342	8,500

**Rutherford County Government  
County General Fund**

**Fund 101**

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Account Number**

	<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
51720 435 Office Supplies	3,548	10,000	10,000	9,232	6,250
51720 437 Periodicals	95	1,000	400	95	500
51720 499 Other Supplies And Materials	1,339	1,700	1,700	718	1,700
51720 709 Data Processing Equipment	2,023	27,575	27,575	241,409	4,000
51720 711 Furniture And Fixtures	769	800	800	0	800
51720 718 Motor Vehicles	0	0	0	0	0
<b>Total Planning</b>	<b>\$866,279</b>	<b>\$1,002,146</b>	<b>\$1,020,951</b>	<b>\$1,179,080</b>	<b>\$1,154,619</b>

**51750 Codes Compliance-Environmental**

51750 307 Communication	\$408	\$600	\$600	\$413	\$600
<b>Total Codes Compliance-Environmental</b>	<b>\$408</b>	<b>\$600</b>	<b>\$600</b>	<b>\$413</b>	<b>\$600</b>

**51760 Geographical Information System**

51760 121 Data Processing Personnel	\$228,964	\$246,209	\$246,209	\$205,866	\$235,043
51760 169 Part-Time Personnel	17,950	20,000	20,000	16,375	20,000
51760 186 Longevity Pay	1,800	1,900	1,900	1,350	1,150
51760 187 Overtime Pay	3,665	4,000	4,000	1,844	4,000
51760 201 Social Security	14,855	16,940	16,940	13,193	16,140
51760 204 Pensions	24,990	26,990	26,990	22,276	24,410
51760 205 Employee And Dependent Insurance	40,777	46,890	46,890	40,684	68,330
51760 209 Disability Insurance	435	460	460	341	440
51760 212 Employer Medicare	3,474	3,970	3,970	3,085	3,780
51760 317 Data Processing Services	13,529	40,000	40,000	25,143	40,000
51760 320 Dues And Memberships	400	1,200	1,200	445	1,200
51760 331 Legal Services	10,000	0	0	0	10,000
51760 334 Maintenance Agreements	385,136	575,000	485,000	348,918	420,000
51760 348 Postal Charges	15	500	500	0	500
51760 355 Travel	8,591	15,000	15,000	14,226	15,000
51760 411 Data Processing Supplies	16,562	15,000	15,000	14,998	15,000
51760 709 Data Processing Equipment	17,732	128,000	128,000	127,899	128,000
51760 718 Motor Vehicles	24,705	0	0	0	0
51760 799 Other Capital Outlay	230,015	195,000	195,000	193,430	345,000
<b>Total Geographical Information System</b>	<b>\$1,043,595</b>	<b>\$1,337,059</b>	<b>\$1,247,059</b>	<b>\$1,030,073</b>	<b>\$1,347,993</b>

**51800 County Buildings**

51800 103 Assistant(S)	\$55,127	\$52,630	\$52,630	\$39,472	\$58,649
51800 105 Supervisor/Director	74,565	78,147	78,147	78,147	92,232
51800 162 Clerical Personnel	34,639	35,245	35,245	35,245	39,263
51800 166 Custodial Personnel	95,850	100,261	100,261	68,922	77,057
51800 167 Maintenance Personnel	208,339	322,097	322,097	320,032	429,904
51800 169 Part-Time Personnel	188,088	282,000	282,000	186,263	289,250
51800 186 Longevity Pay	3,125	3,450	3,450	3,150	3,525
51800 187 Overtime Pay	11,694	7,500	7,500	6,733	7,500
51800 201 Social Security	40,314	54,650	54,650	44,352	61,840
51800 204 Pensions	51,466	63,890	63,890	58,686	71,950
51800 205 Employee And Dependent Insurance	124,617	167,800	167,800	126,986	147,870
51800 209 Disability Insurance	995	1,130	1,130	1,102	1,330
51800 212 Employer Medicare	9,428	12,780	12,780	10,373	14,470
51800 307 Communication	53,116	53,500	53,500	56,504	53,500
51800 309 Contracts W/Government Agencies	57,144	97,000	97,000	97,000	97,000
51800 321 Engineering Services	28,695	10,000	49,500	48,000	0
51800 330 Operating Lease Payments	0	0	0	0	8,900
51800 335 Maint. & Repair Serv. - Bldgs.	48,690	60,000	60,000	60,796	75,000

**Rutherford County Government  
County General Fund**

**Fund 101**

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		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
51800	355 Travel	284	5,000	5,000	2,360	10,000
51800	399 Other Contracted Services	109,189	242,406	242,406	217,515	313,233
51800	410 Custodial Supplies	62,148	65,000	65,000	65,002	65,000
51800	425 Gasoline	10,885	15,000	15,000	13,409	17,500
51800	452 Utilities	664,963	931,392	931,392	923,381	931,392
51800	453 Vehicle Parts	0	0	0	0	19,530
51800	499 Other Supplies & Materials	104,328	100,000	106,005	103,847	100,000
51800	707 Building Improvements	617,881	400,000	130,000	127,552	400,000
51800	709 Data Processing Equipment	0	3,750	3,750	3,750	3,750
51800	717 Maintenance Equipment	31,080	20,000	6,000	2,482	15,000
51800	718 Motor Vehicles	27,442	34,000	48,000	45,598	0
<b>Total</b>	<b>County Buildings</b>	<b>\$2,714,092</b>	<b>\$3,218,628</b>	<b>\$2,994,133</b>	<b>\$2,746,659</b>	<b>\$3,404,645</b>

**51900 Other General Administration**

51900	105 Supervisor/Director	\$82,082	\$84,545	\$84,545	\$84,545	\$86,236
51900	116 Teachers	108,643	112,546	112,546	112,546	115,999
51900	140 Salary Supplement	3,500	3,500	3,500	3,500	3,500
51900	169 Part-Time Personnel	16,882	32,435	32,435	18,730	32,435
51900	186 Longevity Pay	1,400	1,525	1,525	1,525	1,600
51900	201 Social Security	11,852	14,550	14,550	12,250	14,870
51900	204 Pensions	20,854	21,550	21,550	21,545	21,070
51900	205 Employee And Dependent Insuran	22,819	25,310	25,310	22,159	20,200
51900	209 Disability Insurance	353	370	370	364	380
51900	212 Employer Medicare	3,017	3,410	3,410	3,137	3,480
51900	307 Communication	14	100	100	36	100
51900	334 Maintenance Agreements	285	1,000	1,000	219	1,000
51900	428 Instructional Materials	1,491	2,700	2,700	1,654	2,700
51900	499 Other Supplies And Materials	1,297	1,800	1,800	264	1,800
<b>Total</b>	<b>Other General Administration</b>	<b>\$274,489</b>	<b>\$305,341</b>	<b>\$305,341</b>	<b>\$282,474</b>	<b>\$305,370</b>

**51910 Preservation Of Records**

51910	101 County Official/Administrative	\$53,727	\$56,259	\$56,259	\$56,259	\$66,222
51910	103 Assistant(S)	20,033	25,930	25,930	24,246	45,222
51910	169 Part-Time Personnel	9,085	7,000	7,000	6,753	7,000
51910	186 Longevity Pay	250	275	275	275	300
51910	201 Social Security	4,869	5,550	5,550	5,103	7,370
51910	204 Pensions	7,777	8,800	8,800	8,469	11,360
51910	205 Employee And Dependent Insuran	19,869	24,070	24,070	23,177	30,610
51910	209 Disability Insurance	135	160	160	146	210
51910	212 Employer Medicare	1,139	1,300	1,300	1,193	1,730
51910	307 Communication	574	1,000	1,000	581	1,000
51910	320 Dues And Memberships	580	600	600	595	600
51910	334 Maintenance Agreements	320	320	320	320	320
51910	348 Postal Charges	93	380	380	73	300
51910	355 Travel	367	500	500	360	500
51910	399 Other Contracted Services	955	1,544	1,544	895	1,544
51910	432 Library Books	0	200	200	0	200
51910	435 Office Supplies	1,678	1,690	1,690	1,545	1,690
51910	499 Other Supplies And Materials	4,660	4,725	4,725	4,439	4,725
51910	599 Other Charges	29,228	37,664	37,664	30,305	38,684
51910	709 Data Processing Equipment	(87)	0	0	0	1,800
51910	711 Furniture And Fixtures	6,869	2,500	2,500	2,060	0
<b>Total</b>	<b>Preservation Of Records</b>	<b>\$162,121</b>	<b>\$180,467</b>	<b>\$180,467</b>	<b>\$166,794</b>	<b>\$221,387</b>

**Rutherford County Government  
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**Fund 101**

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		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>51920</b>	<b>Risk Management</b>					
51920	105 Supervisor/Director	\$92,623	\$94,244	\$100,504	\$99,849	\$100,433
51920	162 Clerical Personnel	209,383	260,484	260,484	244,362	264,775
51920	169 Part-Time Personnel	0	0	27,200	16,688	0
51920	186 Longevity Pay	1,775	1,325	1,325	1,325	775
51920	189 Other Salaries & Wages	101,147	60,174	60,174	60,174	63,241
51920	191 Board & Committee Members Fees	3,500	7,000	10,800	4,100	10,800
51920	201 Social Security	24,026	26,250	28,565	25,338	27,290
51920	204 Pensions	43,083	44,370	44,680	41,597	43,610
51920	205 Employee And Dependent Insuran	76,133	87,490	87,490	75,136	80,960
51920	209 Disability Insurance	743	770	770	772	800
51920	212 Employer Medicare	5,619	6,140	6,685	5,926	6,390
51920	307 Communication	404	600	600	730	1,275
51920	317 Data Processing Services	0	0	2,600	2,556	0
51920	320 Dues And Memberships	0	0	0	0	500
51920	334 Maintenance Agreements	1,570	1,800	2,080	2,041	3,200
51920	348 Postal Charges	2,502	3,500	3,500	1,381	3,500
51920	355 Travel	2,787	5,600	2,720	1,751	2,600
51920	399 Other Contracted Services	34,000	34,000	34,000	34,000	24,000
51920	425 Gasoline	186	250	250	137	250
51920	435 Office Supplies	8,906	12,500	12,500	10,433	10,000
51920	502 Building And Contents Insuranc	114,981	170,000	165,370	163,011	114,500
51920	506 Liability Insurance	556,836	647,000	651,630	651,629	353,482
51920	508 Premiums On Corporate Surety B	0	44,000	46,500	46,526	0
51920	599 Other Charges	35,644	42,000	39,500	4,343	0
51920	709 Data Processing Equipment	0	0	0	0	1,500
<b>Total</b>	<b>Risk Management</b>	<b>\$1,315,848</b>	<b>\$1,549,497</b>	<b>\$1,589,927</b>	<b>\$1,493,805</b>	<b>\$1,113,881</b>
<b>52100</b>	<b>Accounting And Budgeting</b>					
52100	101 County Official/Administrative	\$130,737	\$137,722	\$137,722	\$137,722	\$153,835
52100	119 Accountants/Bookkeepers	637,307	656,103	656,103	636,015	718,338
52100	140 Salary Supplements	5,400	5,400	5,400	5,400	5,400
52100	169 Part-Time Personnel	13,838	19,000	19,000	8,262	19,000
52100	186 Longevity Pay	4,875	4,900	4,900	4,475	3,900
52100	187 Overtime Pay	306	4,500	4,500	828	4,500
52100	191 Board & Committee Members Fees	1,100	1,400	2,100	1,950	2,100
52100	201 Social Security	47,268	51,400	51,445	46,311	56,240
52100	204 Pensions	82,156	86,200	86,200	81,879	90,020
52100	205 Employee And Dependent Insuran	126,861	127,470	127,470	123,801	133,610
52100	209 Disability Insurance	1,364	1,470	1,470	1,330	1,620
52100	212 Employer Medicare	11,057	12,030	12,040	11,058	13,160
52100	305 Audit Services	97,163	100,300	100,300	99,790	103,310
52100	307 Communication	265	400	400	220	400
52100	320 Dues And Memberships	2,069	2,400	2,400	2,174	2,400
52100	334 Maintenance Agreements	2,024	1,800	1,800	1,534	1,800
52100	336 Maint. & Repair Serv. - Equip.	954	2,000	2,000	0	2,000
52100	348 Postal Charges	11,763	12,000	12,000	11,931	13,500
52100	355 Travel	2,593	6,000	6,000	3,779	5,500
52100	399 Other Contracted Services	1,374	1,600	1,600	1,409	1,600
52100	425 Gasoline	258	500	500	275	500
52100	435 Office Supplies	13,262	20,000	19,885	14,195	18,000
52100	509 Refunds	64,513	0	0	0	0

**Rutherford County Government  
County General Fund**

**Fund 101**

Statement of Appropriations  
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**Estimated/Appropriated/Actual  
Account Number**

		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
52100	709 Data Processing Equipment	2,778	2,000	2,115	2,105	2,000
52100	711 Furniture And Fixtures	22,022	0	0	0	0
52100	719 Office Equipment	0	0	0	0	5,000
<b>Total Accounting And Budgeting</b>		<b>\$1,283,307</b>	<b>\$1,256,595</b>	<b>\$1,257,350</b>	<b>\$1,196,443</b>	<b>\$1,357,733</b>

**52300 Property Assessor**

52300	101 County Official/Administrative	\$110,274	\$115,413	\$115,413	\$115,413	\$120,211
52300	106 Deputies	503,809	592,320	592,170	584,636	612,410
52300	140 Salary Supplement	3,500	5,500	5,500	3,000	4,000
52300	169 Part-Time Personnel	3,447	5,000	8,000	5,790	8,000
52300	186 Longevity Pay	3,475	3,975	4,125	4,125	4,200
52300	187 Overtime Pay	0	3,000	0	0	3,000
52300	196 In-Service Training	1,879	5,000	5,000	2,268	5,000
52300	201 Social Security	37,025	44,970	44,970	42,443	46,620
52300	204 Pensions	65,685	76,780	76,780	75,370	75,580
52300	205 Employee And Dependent Insuran	131,966	154,210	163,210	161,861	134,620
52300	209 Disability Insurance	1,127	1,310	1,310	1,291	1,360
52300	210 Unemployment Compensation	16	0	0	0	0
52300	212 Employer Medicare	8,723	10,520	10,520	9,927	10,910
52300	307 Communication	1,023	1,500	1,500	817	1,500
52300	320 Dues And Memberships	2,990	3,300	3,300	2,990	3,300
52300	334 Maintenance Agreements	21,994	36,000	36,000	16,833	30,000
52300	336 Maint. & Repair Serv. - Equip.	0	2,000	2,000	667	2,000
52300	348 Postal Charges	12,278	13,000	13,000	13,056	14,600
52300	355 Travel	824	2,000	2,000	1,368	2,000
52300	399 Other Contracted Services	62,851	75,000	75,000	73,625	78,000
52300	411 Data Processing Supplies	0	2,500	2,500	0	2,500
52300	435 Office Supplies	15,864	17,500	17,500	11,829	19,000
52300	451 Uniforms	674	2,500	2,500	1,463	2,500
52300	499 Other Supplies And Materials	1,530	3,000	3,000	1,388	4,000
52300	709 Data Processing Equipment	12,242	17,500	17,500	5,647	35,000
52300	711 Furniture And Fixtures	4,441	5,000	15,000	10,728	10,000
<b>Total Property Assessor</b>		<b>\$1,007,637</b>	<b>\$1,198,798</b>	<b>\$1,217,798</b>	<b>\$1,146,535</b>	<b>\$1,230,311</b>

**52310 Reappraisal Program**

52310	106 Deputy(les)	\$653,089	\$687,850	\$687,850	\$565,816	\$709,127
52310	186 Longevity Pay	3,200	2,800	2,800	2,525	2,800
52310	201 Social Security	38,769	42,830	42,830	33,796	44,140
52310	204 Pensions	69,913	73,630	73,630	60,561	72,340
52310	205 Employee And Dependent Insuran	144,934	157,380	148,380	121,762	182,310
52310	209 Disability Insurance	1,191	1,280	1,280	1,052	1,320
52310	212 Employer Medicare	9,068	10,020	10,020	7,904	10,330
52310	307 Communication	9,044	10,000	10,000	9,059	10,000
52310	317 Data Processing Services	103,203	111,700	111,700	100,963	111,000
52310	333 Licenses	4,249	8,000	8,000	5,796	10,000
52310	336 Maint. & Repair Serv. - Equip.	0	2,000	2,000	0	2,000
52310	338 Maint. & Repair Serv. - Vehicl	318	2,500	2,500	12,058	2,000
52310	348 Postal Charges	49,003	13,000	13,000	(106)	13,000
52310	399 Other Contracted Services	0	5,000	5,000	0	8,000
52310	411 Data Processing Supplies	2,773	4,000	4,000	1,699	0
52310	425 Gasoline	10,226	12,000	12,000	7,781	12,000
52310	499 Other Supplies And Materials	4,558	5,000	5,000	1,646	1,500
52310	709 Data Processing Equipment	29,854	15,000	15,000	8,378	10,000

**Rutherford County Government  
County General Fund**

**Fund 101**

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**Estimated/Appropriated/Actual**  
**Account Number**

		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>Total Reappraisal Program</b>		<b>\$1,133,392</b>	<b>\$1,163,990</b>	<b>\$1,154,990</b>	<b>\$940,690</b>	<b>\$1,201,867</b>
<b>52400</b>	<b>County Trustee's Office</b>					
52400	201 Social Security	\$24,758	\$29,590	\$29,590	\$26,988	\$31,690
52400	204 Pensions	43,863	49,380	49,380	48,054	50,510
52400	205 Employee And Dependent Insurance	72,962	93,090	93,090	84,891	81,850
52400	209 Disability Insurance	747	860	860	811	920
52400	212 Employer Medicare	5,790	6,920	6,920	6,312	7,420
52400	307 Communication	441	500	500	447	500
52400	317 Data Processing Services	6,600	8,100	10,150	9,780	7,500
52400	332 Legal Notices, Rec & Ct Costs	219	850	850	125	750
52400	334 Maintenance Agreements	450	850	850	450	850
52400	348 Postal Charges	29,282	35,800	35,800	30,293	39,500
52400	399 Other Contracted Services	11,697	13,500	13,500	12,041	14,000
52400	435 Office Supplies	4,585	13,000	13,000	5,863	13,000
52400	499 Other Supplies And Materials	0	1,050	0	0	0
52400	540 Tax Relief Program	583,957	650,000	650,000	616,967	650,000
52400	709 Data Processing Equipment	0	8,000	7,000	6,967	8,000
<b>Total</b>	<b>County Trustee's Office</b>	<b>\$785,351</b>	<b>\$911,490</b>	<b>\$911,490</b>	<b>\$849,989</b>	<b>\$906,490</b>
<b>52500</b>	<b>County Clerk's Office</b>					
52500	201 Social Security	\$97,075	\$106,880	\$106,880	\$98,041	\$118,210
52500	204 Pensions	173,031	180,620	180,620	175,623	190,710
52500	205 Employee And Dependent Insuran	359,207	427,250	427,250	378,944	425,370
52500	209 Disability Insurance	2,996	3,110	3,110	3,020	3,450
52500	212 Employer Medicare	22,864	25,000	25,000	23,095	27,650
52500	307 Communications	11,423	15,000	15,000	9,572	15,000
52500	317 Data Processing Services	32,888	47,000	45,000	44,348	44,427
52500	334 Maintenance Agreements	3,962	8,000	8,000	6,324	6,000
52500	336 Maint. & Repair Serv. - Equip.	674	3,500	1,500	1,146	3,500
52500	338 Maint. & Repair Serv. - Vehicles	0	500	500	0	500
52500	348 Postal Charges	71,263	65,000	72,000	76,585	75,400
52500	399 Other Contracted Services	2,100	3,500	3,500	3,150	48,500
52500	411 Data Processing Supplies	19,202	20,000	22,000	21,324	20,000
52500	425 Gasoline	1,020	3,000	3,000	1,500	3,000
52500	435 Office Supplies	34,222	35,000	37,000	36,465	35,000
52500	499 Other Supplies And Materials	1,490	6,500	6,500	7,051	8,700
52500	709 Data Processing Equipment	35,667	18,000	18,000	17,798	18,000
52500	719 Office Equipment	3,227	15,000	8,000	7,890	15,000
<b>Total</b>	<b>County Clerk's Office</b>	<b>\$872,311</b>	<b>\$982,860</b>	<b>\$982,860</b>	<b>\$911,876</b>	<b>\$1,058,417</b>
<b>52600</b>	<b>Data Processing</b>					
52600	101 County Official/Administrative	\$124,835	\$125,453	\$125,453	\$125,453	\$137,353
52600	121 Data Processing Personnel	867,563	988,854	988,854	946,311	1,092,361
52600	169 Part-Time Personnel	47,212	68,000	68,000	48,334	68,000
52600	186 Longevity Pay	3,625	3,975	3,975	3,975	4,475
52600	187 Overtime Pay	6,476	9,500	9,500	5,633	9,500
52600	201 Social Security	62,889	74,140	74,140	67,600	81,330
52600	204 Pensions	106,862	120,230	120,230	115,239	126,360
52600	205 Employee And Dependent Insuran	150,418	191,250	191,250	165,211	173,580
52600	209 Disability Insurance	1,805	2,070	2,070	1,954	2,280
52600	212 Employer Medicare	14,708	17,340	17,340	15,810	19,020
52600	307 Communication	196,009	240,000	240,000	235,471	240,000

**Rutherford County Government  
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**Fund 101**

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		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
52600	317 Data Processing Services	327,762	410,000	502,840	506,402	642,000
52600	320 Dues And Memberships	2,700	3,200	3,200	2,815	4,200
52600	334 Maintenance Agreements	223,024	270,000	270,000	267,182	300,000
52600	348 Postal Charges	124	1,200	1,200	7	1,200
52600	355 Travel	7,071	15,000	15,000	11,114	15,000
52600	411 Data Processing Supplies	51,964	62,000	62,000	42,893	62,000
52600	425 Gasoline	463	2,200	2,200	750	2,200
52600	709 Data Processing Equipment	583,206	640,000	645,775	644,270	710,000
52600	790 Other Equipment	10,564	16,500	16,500	16,157	28,000
<b>Total Data Processing</b>		<b>\$2,789,280</b>	<b>\$3,260,912</b>	<b>\$3,359,527</b>	<b>\$3,222,581</b>	<b>\$3,718,859</b>

**53100 Circuit Court**

53100	194 Jury & Witness Expense	\$49,427	\$56,000	\$56,000	\$61,168	\$56,000
53100	201 Social Security	119,604	137,210	144,010	131,281	148,480
53100	204 Pensions	208,897	225,310	237,310	227,316	232,190
53100	205 Employee And Dependent Insurance	464,850	505,550	588,690	463,652	536,540
53100	209 Disability Insurance	3,567	3,900	4,100	3,891	4,220
53100	210 Unemployment Compensation	0	2,000	6,900	5,500	2,000
53100	212 Employer Medicare	28,184	32,090	33,690	30,886	34,730
53100	307 Communication	3,106	3,500	3,500	2,559	3,500
53100	317 Data Processing Services	7,057	66,000	132,620	88,729	94,456
53100	331 Legal Services	30,074	35,000	35,000	39,898	35,000
53100	334 Maintenance Agreements	19,400	20,000	20,000	18,364	21,000
53100	337 Maint. & Repair Serv.-Off.Equip.	2,044	2,500	2,500	0	2,500
53100	348 Postal Charges	28,505	32,000	32,000	34,294	35,200
53100	435 Office Supplies	43,282	50,000	50,000	41,294	50,000
53100	499 Other Supplies And Materials	0	1,000	1,000	174	1,000
53100	599 Other Charges (Court Cost)	108,832	125,000	125,000	101,152	125,000
53100	709 Data Processing Equipment	11,072	10,000	10,000	9,193	10,000
53100	711 Furniture And Fixtures	491	0	0	0	1,000
53100	719 Office Equipment	1,417	10,000	10,000	8,827	10,000
<b>Total Circuit Court</b>		<b>\$1,129,809</b>	<b>\$1,317,060</b>	<b>\$1,492,320</b>	<b>\$1,268,178</b>	<b>\$1,402,816</b>

**53110 Circuit Court Judge**

53110	103 Assistant(S)	\$54,957	\$55,229	\$55,229	\$55,229	\$57,045
53110	106 Deputy(les)	135,911	170,605	170,605	134,958	201,573
53110	186 Longevity Pay	475	400	400	400	500
53110	201 Social Security	11,604	14,030	14,030	12,276	16,070
53110	204 Pensions	20,397	24,120	24,120	19,815	26,330
53110	205 Employee And Dependent Insuran	35,040	52,920	52,920	42,371	56,370
53110	209 Disability Insurance	355	420	420	374	480
53110	212 Employer Medicare	2,714	3,290	3,290	2,871	3,760
53110	348 Postal Charges	270	300	300	252	300
53110	355 Travel	0	6,000	6,000	2,268	6,000
53110	435 Office Supplies	408	0	0	0	0
53110	499 Other Supplies And Materials	359	500	500	0	500
<b>Total Circuit Court Judge</b>		<b>\$262,490</b>	<b>\$327,814</b>	<b>\$327,814</b>	<b>\$270,814</b>	<b>\$368,928</b>

**53300 General Sessions Court**

53300	102 Judges	\$633,537	\$667,460	\$667,460	\$667,460	\$683,480
53300	103 Assistants	55,910	56,749	64,249	64,246	66,174
53300	106 Deputy(les)	161,263	164,395	167,295	166,131	179,370
53300	169 Part-Time Personnel	34,332	22,500	19,600	8,667	22,500

**Rutherford County Government  
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		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
53300	186 Longevity Pay	3,425	3,850	3,850	3,850	4,175
53300	187 Overtime Pay	1,993	5,000	5,000	4,949	5,000
53300	189 Other Salaries & Wages	459,262	497,914	501,914	486,650	682,485
53300	201 Social Security	73,752	87,910	88,625	76,125	101,880
53300	204 Pensions	140,206	148,750	149,980	147,470	164,670
53300	205 Employee And Dependent Insuran	200,262	232,770	232,770	216,151	256,510
53300	209 Disability Insurance	2,044	2,570	2,595	2,103	2,990
53300	212 Employer Medicare	18,972	20,560	20,730	19,671	23,830
53300	307 Communication	2,864	3,200	3,200	2,359	3,200
53300	309 Contracts W/Government Agencie	0	0	0	0	35,000
53300	317 Data Processing Services	3,640	2,240	2,240	2,240	2,240
53300	320 Dues And Memberships	5,234	5,810	5,810	4,243	5,810
53300	322 Evaluation And Testing	12,000	20,000	20,000	13,400	20,000
53300	334 Maintenance Agreements	2,361	2,900	2,900	1,794	2,900
53300	337 Maint. & Repair Serv.-Off.Equi	0	1,000	1,000	0	1,000
53300	348 Postal Charges	8	200	200	16	200
53300	355 Travel	11,664	10,500	7,500	3,669	15,500
53300	399 Other Contracted Services	0	0	0	0	4,500
53300	432 Library Books	664	3,000	2,000	180	3,000
53300	435 Office Supplies	13,342	10,000	14,000	12,904	10,000
53300	451 Uniforms	1,200	1,200	1,200	600	1,200
53300	719 Office Equipment	3,149	0	0	0	0
<b>Total</b>	<b>General Sessions Court</b>	<b>\$1,841,084</b>	<b>\$1,970,478</b>	<b>\$1,984,118</b>	<b>\$1,904,878</b>	<b>\$2,297,614</b>

**53330 Drug Court**

53330	105 Supervisor/Director	\$72,647	\$78,377	\$89,627	\$89,624	\$85,537
53330	161 Secretary(S)	31,167	35,528	35,528	35,528	40,711
53330	169 Part-Time Personnel	30,942	76,340	91,840	52,226	55,606
53330	186 Longevity Pay	325	450	450	450	900
53330	189 Other Salaries & Wages	360,348	599,865	599,865	563,175	716,538
53330	196 In-Service Training SAMHSA grant	2,357	3,275	13,725	4,606	12,225
53330	201 Social Security	29,751	49,020	50,774	44,651	55,770
53330	204 Pensions	49,514	76,150	77,350	71,831	85,740
53330	205 Employee And Dependent Insuran	82,446	159,140	159,140	119,464	153,820
53330	209 Disability Insurance	848	1,330	1,330	1,232	1,570
53330	212 Employer Medicare	6,958	11,480	11,892	10,443	13,050
53330	307 Communication	5,018	5,900	6,350	7,354	7,500
53330	310 Contracts W/Other Public Agencies	38,100	63,185	70,900	60,189	67,232
53330	312 Contracts W/Private Agencies SAMI	0	63,000	63,000	31,050	42,000
53330	317 Data Processing Services	0	18,240	18,240	0	13,200
53330	320 Dues And Memberships	240	320	320	0	320
53330	333 Licenses	1,470	4,610	5,410	2,484	3,000
53330	334 Maintenance Agreements	1,789	1,920	2,520	1,346	2,520
53330	348 Postal Charges	263	500	500	350	500
53330	351 Rentals	0	13,500	13,500	13,500	13,500
53330	355 Travel	128	2,500	2,950	2,814	3,043
53330	399 Other Contracted Services	0	20,000	20,000	20,000	0
53330	413 Drugs And Medical Supplies SAMH	6,669	23,483	23,483	11,042	32,509
53330	425 Gasoline	147	1,000	1,000	383	750
53330	435 Office Supplies	3,915	4,500	4,500	3,801	8,100
53330	499 Other Supplies And Materials	54,698	97,320	97,320	74,760	114,025
53330	524 In Service/Staff Development	31,459	21,451	35,835	17,163	26,700
53330	599 Other Charges Veterans Treatment C	0	3,749	14,584	0	5,492

**Rutherford County Government  
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53330	709 Data Processing Equipment SAMHS	5,837	0	0	0	0
53330	719 Office Equipment SAMHSA grant #	4,925	0	0	0	0
<b>Total Drug Court</b>		<b>\$821,961</b>	<b>\$1,436,133</b>	<b>\$1,511,933</b>	<b>\$1,239,466</b>	<b>\$1,561,858</b>

**53400 Chancery Court**

53400	101 County Official/Administrative	\$110,274	\$115,413	\$115,413	\$115,413	\$120,211
53400	106 Deputy(Ies)	466,194	486,924	486,924	478,451	538,317
53400	164 Attendants	34,702	35,718	35,718	32,636	40,864
53400	169 Part-Time Personnel	28,905	39,000	39,000	31,094	39,000
53400	186 Longevity Pay	4,450	4,775	4,775	4,775	4,675
53400	187 Overtime Pay	5,434	6,500	6,500	675	6,500
53400	194 Jury And Witness Expense	489	5,400	5,400	2,070	5,400
53400	201 Social Security	39,013	42,680	42,680	39,722	46,480
53400	204 Pensions	65,756	69,220	69,220	67,322	72,200
53400	205 Employee And Dependent Insuran	117,989	125,600	125,600	120,105	131,670
53400	209 Disability Insurance	1,141	1,190	1,190	1,139	1,300
53400	212 Employer Medicare	9,124	9,990	9,990	9,290	10,870
53400	307 Communication	3,498	3,400	3,400	2,996	3,400
53400	317 Data Processing Services	26,476	32,187	32,187	31,651	32,152
53400	320 Dues And Memberships	1,295	1,205	1,205	995	1,405
53400	332 Legal Notices	(3,430)	15,000	15,000	(3,273)	15,000
53400	334 Maintenance Agreements	6,554	5,550	5,550	3,796	5,000
53400	336 Maint. & Repair Serv. - Equip.	325	1,000	1,000	537	1,000
53400	348 Postal Charges	15,402	20,000	20,000	15,551	20,000
53400	355 Travel	1,629	2,000	2,000	1,061	2,000
53400	399 Other Contracted Services	891	900	900	665	900
53400	435 Office Supplies	18,996	20,000	20,000	19,041	23,000
53400	499 Other Supplies And Materials	904	0	0	0	150
53400	709 Data Processing Equipment	3,357	11,000	11,000	8,621	12,900
53400	719 Office Equipment	4,890	0	0	0	0
<b>Total Chancery Court</b>		<b>\$964,258</b>	<b>\$1,054,652</b>	<b>\$1,054,652</b>	<b>\$984,333</b>	<b>\$1,134,394</b>

**53500 Juvenile Court**

53500	102 Judge(S)	\$163,433	\$166,865	\$166,865	\$166,865	\$170,870
53500	106 Deputy(Ies)	35,092	35,718	35,718	35,718	40,864
53500	161 Secretary(S)	29,111	34,907	34,907	34,907	38,899
53500	169 Part-Time Personnel	16,463	45,240	45,240	42,250	71,760
53500	186 Longevity Pay	100	200	200	200	250
53500	189 Other Salaries & Wages	127,421	217,443	224,771	224,729	241,626
53500	201 Social Security	20,723	31,030	31,490	28,808	34,990
53500	204 Pensions	37,826	48,520	49,305	49,512	50,040
53500	205 Employee And Dependent Insuran	29,207	52,350	52,350	47,859	53,230
53500	209 Disability Insurance	543	850	860	731	920
53500	212 Employer Medicare	5,303	7,260	7,365	7,211	8,190
53500	307 Communication	794	1,000	1,000	811	1,000
53500	312 Contracts W/Private Agencies TDCS	0	0	46,448	27,237	0
53500	317 Data Processing Services	360	0	0	0	0
53500	320 Dues And Memberships	2,439	6,600	6,600	3,190	6,600
53500	334 Maintenance Agreements	684	1,160	1,160	893	800
53500	348 Postal Charges	22	200	200	17	75
53500	355 Travel	1,324	9,525	9,525	3,567	9,525
53500	399 Other Contracted Services	72,333	30,000	30,000	27,183	45,000
53500	432 Library Books	3,323	3,700	3,700	3,675	3,700

**Rutherford County Government  
County General Fund**

**Fund 101**

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<b>Estimated/Appropriated/Actual Account Number</b>		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
53500	435 Office Supplies	3,735	4,000	4,000	3,114	3,000
53500	451 Uniforms	547	1,000	1,000	479	800
53500	499 Other Supplies And Materials	917	2,100	2,100	1,373	2,100
53500	709 Data Processing Equipment	0	1,500	1,500	1,413	1,500
<b>Total Juvenile Court</b>		<b>\$551,700</b>	<b>\$701,168</b>	<b>\$756,304</b>	<b>\$711,742</b>	<b>\$785,739</b>
<b>53600 District Attorney General</b>						
53600	103 Assistant(S)	\$130,739	\$137,937	\$137,937	\$131,715	\$178,101
53600	186 Longevity Pay	325	350	350	350	375
53600	201 Social Security	7,967	8,580	8,580	8,080	11,070
53600	204 Pensions	13,972	14,750	14,750	14,015	18,140
53600	205 Employee And Dependent Insuran	14,684	16,770	16,770	10,891	7,240
53600	209 Disability Insurance	232	260	260	236	330
53600	212 Employer Medicare	1,863	2,010	2,010	1,890	2,590
53600	320 Dues And Memberships	400	800	800	800	800
<b>Total District Attorney General</b>		<b>\$170,182</b>	<b>\$181,457</b>	<b>\$181,457</b>	<b>\$167,977</b>	<b>\$218,646</b>
<b>53610 Office Of Public Defender</b>						
53610	103 Assistant(S)	\$112,357	\$114,566	\$114,566	\$114,566	\$155,357
53610	186 Longevity Pay	100	125	125	125	150
53610	201 Social Security	6,831	7,120	7,120	6,998	9,650
53610	204 Pensions	11,988	12,230	12,230	12,221	15,800
53610	205 Employee And Dependent Insuran	12,663	12,510	13,310	13,302	13,000
53610	209 Disability Insurance	208	220	220	212	290
53610	212 Employer Medicare	1,598	1,670	1,670	1,637	2,260
53610	320 Dues And Memberships	800	800	800	0	800
53610	348 Postal Charges	487	400	400	587	400
53610	499 Other Supplies And Materials	0	0	0	800	0
<b>Total Office Of Public Defender</b>		<b>\$147,032</b>	<b>\$149,641</b>	<b>\$150,441</b>	<b>\$150,448</b>	<b>\$197,707</b>
<b>53900 Other Admin Of Justice</b>						
53900	111 Probation Officer(S)	\$725,536	\$789,611	\$789,611	\$770,128	\$865,177
53900	186 Longevity Pay	450	575	575	575	1,550
53900	196 In-Service Training	17,368	0	0	0	0
53900	201 Social Security	42,724	49,000	49,000	45,230	53,740
53900	204 Pensions	77,389	84,240	84,240	82,084	88,060
53900	205 Employee And Dependent Insurance	196,840	221,960	221,960	201,272	197,500
53900	209 Disability Insurance	1,340	1,470	1,470	1,430	1,610
53900	212 Employer Medicare	9,992	11,460	11,460	10,578	12,570
53900	307 Communication	7,925	9,000	9,000	8,794	9,000
53900	312 Contracts W/Private Agencies	104,273	120,000	120,000	91,689	0
53900	317 Data Processing Services	33,600	38,000	38,000	33,600	38,000
53900	334 Maintenance Agreements	560	1,000	1,000	607	1,000
53900	335 Maint. & Repair Serv. - Bldgs.	0	4,000	4,000	0	3,000
53900	336 Maint. & Repair Serv. - Equip.	0	2,000	2,000	0	2,000
53900	348 Postal Charges	1,481	3,000	3,000	958	3,000
53900	351 Rentals	102,000	102,000	102,000	102,000	102,000
53900	355 Travel	2,604	12,000	12,000	7,393	12,000
53900	399 Other Contracted Services	56,898	62,000	62,000	60,428	64,000
53900	435 Office Supplies	13,357	15,000	15,000	8,519	16,000
53900	452 Utilities	13,333	16,000	16,000	14,168	16,000
53900	499 Other Supplies And Materials	57,223	66,000	66,000	44,758	70,000
53900	709 Data Processing Equipment	0	9,000	9,000	1,205	0

**Rutherford County Government  
County General Fund**

**Fund 101**

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**Estimated/Appropriated/Actual**  
**Account Number**

		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>Total</b>	<b>Other Admin Of Justice</b>	<b>\$1,464,893</b>	<b>\$1,617,316</b>	<b>\$1,617,316</b>	<b>\$1,485,416</b>	<b>\$1,556,207</b>
<b>53910</b>	<b>Probation Services</b>					
53910	101 County Official/Administrative	\$72,022	\$73,283	\$73,283	\$73,283	\$79,737
53910	103 Assistant(S)	56,597	60,484	60,484	60,484	64,678
53910	112 Youth Service Officer(S)	189,414	205,446	205,446	205,446	215,917
53910	161 Secretary(S)	33,965	34,133	36,073	36,064	38,368
53910	186 Longevity Pay	2,375	2,550	2,550	2,550	2,725
53910	196 In-Service Training	1,025	1,500	1,500	1,045	1,500
53910	201 Social Security	20,977	23,310	23,430	22,633	24,890
53910	204 Pensions	37,776	40,080	40,290	40,267	40,790
53910	205 Employee And Dependent Insuran	69,912	76,980	76,980	71,310	69,750
53910	209 Disability Insurance	648	700	700	693	740
53910	212 Employer Medicare	4,906	5,460	5,490	5,293	5,830
53910	307 Communication	1,343	1,700	1,700	1,362	1,700
53910	312 Contracts W/Private Agencies	455,891	417,696	417,696	417,287	417,696
53910	317 Data Processing Services	3,260	2,850	2,850	2,850	3,000
53910	334 Maintenance Agreements	743	1,250	1,250	743	1,250
53910	336 Maint. & Repair Serv. - Equip.	0	500	500	0	500
53910	348 Postal Charges	61	100	100	27	100
53910	355 Travel	1,466	4,000	4,000	3,264	4,000
53910	435 Office Supplies	1,190	2,000	2,000	1,906	2,000
53910	499 Other Supplies And Materials	515	900	900	331	900
<b>Total</b>	<b>Probation Services</b>	<b>\$954,086</b>	<b>\$954,922</b>	<b>\$957,222</b>	<b>\$946,838</b>	<b>\$976,071</b>
<b>53930</b>	<b>Victim Assistance Programs</b>					
53930	103 Assistant(S)	\$59,632	\$60,314	\$60,314	\$53,796	\$65,016
53930	169 Part-Time Personnel	17,218	0	0	0	12,000
53930	186 Longevity Pay	125	225	225	225	175
53930	189 Other Salaries & Wages	81,153	118,717	118,717	117,156	126,370
53930	196 In-Service Training	0	5,000	5,750	5,470	6,000
53930	201 Social Security	9,599	11,120	11,120	10,249	12,630
53930	204 Pensions	15,021	19,110	19,110	18,136	19,470
53930	205 Employee And Dependent Insuran	15,635	31,230	31,230	24,688	28,020
53930	209 Disability Insurance	251	340	340	309	360
53930	212 Employer Medicare	2,245	2,600	2,600	2,397	2,960
53930	307 Communication	642	1,000	1,000	388	1,000
53930	320 Dues And Memberships	400	475	475	47	475
53930	334 Maintenance Agreements	560	560	560	513	560
53930	348 Postal Charges	0	50	50	2	50
53930	399 Other Contracted Services	360	0	0	0	0
53930	435 Office Supplies	1,717	2,000	1,250	1,232	2,000
<b>Total</b>	<b>Victim Assistance Programs</b>	<b>\$204,558</b>	<b>\$252,741</b>	<b>\$252,741</b>	<b>\$234,608</b>	<b>\$277,086</b>
<b>54110</b>	<b>Sheriff's Department</b>					
54110	101 County Official/Administrative	\$133,432	\$139,650	\$139,650	\$139,650	\$145,454
54110	103 Assistant(S)	399,287	408,577	409,377	408,975	374,351
54110	106 Deputy(Ies)	44,567	45,361	45,361	45,361	51,978
54110	107 Detective(S)	1,231,666	1,261,073	1,275,373	1,258,275	1,444,031
54110	109 Captain(S)	352,241	354,549	372,549	354,549	473,231
54110	110 Lieutenant(S)	971,228	932,203	932,203	931,250	1,001,794
54110	112 Youth Service Officer(S)	2,102,010	2,256,394	2,217,694	2,140,741	2,550,959
54110	115 Sergeant(S)	1,997,867	2,219,838	2,236,438	2,228,054	2,450,788

**Rutherford County Government  
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**Fund 101**

Statement of Appropriations  
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<b>Estimated/Appropriated/Actual</b>		<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Estimate</b>	<b>Commission</b>
<b>Account Number</b>		<b>2018</b>	<b>Budget</b>	<b>Budget</b>	<b>Current Year</b>	<b>Approved</b>
		<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
54110	119 Accountants/Bookkeepers	323,627	288,707	288,707	288,707	366,070
54110	121 Data Processing Personnel	272,119	315,390	315,390	302,216	400,231
54110	140 Salary Supplements	128,400	130,000	130,000	129,000	180,000
54110	148 Dispatchers/Radio Operators	748,423	860,295	849,295	723,330	965,048
54110	162 Clerical Personnel	540,893	557,256	557,256	555,394	665,430
54110	169 Part-Time Personnel	446,392	525,000	525,000	431,143	525,000
54110	186 Longevity Pay	73,975	79,100	79,100	76,475	80,725
54110	187 Overtime Pay	1,095,178	977,000	1,138,175	1,055,009	1,017,000
54110	189 Other Salaries & Wages	3,996,681	4,314,886	4,239,886	4,115,761	4,850,160
54110	194 Jury And Witness Expense	0	10,000	10,000	0	10,000
54110	196 In-Service Training	116,321	177,000	183,116	165,002	188,000
54110	201 Social Security	881,474	971,250	976,593	898,457	1,089,480
54110	204 Pensions	1,534,523	1,613,960	1,623,154	1,564,434	1,732,010
54110	205 Employee And Dependent Insuran	2,782,450	3,150,506	3,150,506	2,866,075	3,086,226
54110	209 Disability Insurance	24,213	25,820	25,820	24,616	29,120
54110	210 Unemployment Compensation	381	0	955	951	0
54110	212 Employer Medicare	206,467	227,150	228,402	210,641	254,800
54110	307 Communication	253,146	290,000	290,000	271,862	318,000
54110	312 Contracts W/Private Agencies	33,217	45,000	45,000	43,552	50,000
54110	317 Data Processing Services	297,568	485,400	485,400	242,522	490,000
54110	320 Dues And Memberships	11,917	13,150	13,150	9,909	9,450
54110	330 Operating Lease Payments	0	0	0	0	425,000
54110	334 Maintenance Agreements	72,033	128,500	128,500	78,185	139,200
54110	336 Maint. & Repair Serv. - Equip.	59,052	73,000	73,000	55,677	20,000
54110	337 Maint. & Repair Serv.-Off.Equip.	0	0	0	0	45,000
54110	338 Maint. & Repair Serv.-Vehicles	99,471	150,000	180,000	158,060	150,000
54110	348 Postal Charges	9,703	16,000	16,000	4,833	23,000
54110	349 Printing, Stationery & Forms	4,792	6,500	6,500	6,468	7,000
54110	350 Internet Connectivity	0	0	0	0	175,860
54110	351 Rentals	11,400	8,700	8,700	5,700	6,000
54110	357 Veterinary Services	5,783	2,200	1,200	1,188	3,000
54110	399 Other Contracted Services	4,617	300	662	362	0
54110	401 Animal Food & Supplies	8,045	4,000	5,000	4,944	4,500
54110	411 Data Processing Supplies	34,223	32,000	32,000	26,016	20,000
54110	425 Gasoline	522,940	600,000	600,000	525,608	600,000
54110	429 Instructional Supp & Mat	15,266	14,000	14,000	11,001	14,000
54110	431 Law Enforcement Supplies	50,772	56,000	56,000	54,255	55,000
54110	435 Office Supplies	38,923	35,000	35,000	28,460	40,000
54110	437 Periodicals	4,389	5,000	5,000	4,982	4,000
54110	451 Uniforms	125,931	150,714	150,714	145,974	160,000
54110	453 Vehicle Parts	133,653	170,000	170,000	154,542	170,000
54110	499 Other Supplies & Materials	29,270	40,500	47,640	28,313	46,500
54110	505 Judgments	16,770	20,000	20,000	19,867	20,000
54110	599 Other Charges	10,380	7,600	7,600	3,999	1,600
54110	708 Communication Equipment	179,849	180,000	209,910	209,235	100,000
54110	709 Data Processing Equipment	48,366	104,100	104,100	87,437	426,604
54110	716 Law Enforcement Equipment	195,278	233,150	233,150	230,662	250,000
54110	718 Motor Vehicles	540,165	647,000	764,510	760,461	0
54110	719 Office Equipment	7,953	9,500	9,500	9,063	10,000
54110	790 Other Equipment	9,185	3,000	3,000	0	9,100
<b>Total</b>	<b>Sheriff's Department</b>	<b>\$23,237,872</b>	<b>\$25,371,279</b>	<b>\$25,665,236</b>	<b>\$24,097,203</b>	<b>\$27,724,700</b>

**54120 Special Patrols**

**Rutherford County Government  
County General Fund**

**Fund 101**

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Account Number**

		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
54120	150 Nightwatchmen	\$32,130	\$36,750	\$36,750	\$35,858	\$36,750
54120	201 Social Security	1,903	2,280	2,280	2,114	2,280
54120	204 Pensions	3,425	3,920	3,920	3,796	3,740
54120	212 Employer Medicare	445	540	540	494	540
<b>Total Special Patrols</b>		<b>\$37,903</b>	<b>\$43,490</b>	<b>\$43,490</b>	<b>\$42,262</b>	<b>\$43,310</b>

**54130 Traffic Control**

54130	336 Maint. & Repair Serv. - Equip.	\$1,207	\$7,500	\$7,500	\$290	\$7,500
54130	452 Utilities	9,251	12,500	12,500	8,700	12,500
<b>Total Traffic Control</b>		<b>\$10,458</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$8,990</b>	<b>\$20,000</b>

**54160 Administration Of Sex Offender**

54160	186 Longevity Pay	\$475	\$500	\$500	\$500	\$525
54160	189 Other Salaries & Wages	53,075	54,004	54,004	54,004	62,947
54160	196 In-Service Training	1,439	3,000	1,800	195	1,500
54160	201 Social Security	3,244	3,380	3,380	3,266	3,940
54160	204 Pensions	5,660	5,820	5,820	5,775	6,450
54160	205 Employee And Dependent Insuran	4,217	5,520	5,520	4,635	5,790
54160	209 Disability Insurance	80	100	100	84	120
54160	212 Employer Medicare	759	800	800	764	930
54160	435 Office Supplies	436	1,000	400	0	500
54160	599 Other Charges	2,500	1,600	3,400	3,600	3,200
<b>Total Administration Of Sex Offender</b>		<b>\$71,885</b>	<b>\$75,724</b>	<b>\$75,724</b>	<b>\$72,823</b>	<b>\$85,902</b>

**54210 Jail**

54210	103 Assistant(S)	\$76,575	\$79,415	\$89,215	\$89,187	\$77,288
54210	109 Captain(S)	67,704	68,889	68,889	63,862	65,202
54210	110 Lieutenant(S)	269,235	279,196	279,196	279,196	298,667
54210	115 Sergeant(S)	434,542	443,439	443,439	439,203	462,125
54210	160 Guards	3,879,157	4,437,311	4,219,611	4,090,871	4,803,855
54210	162 Clerical Personnel	33,696	34,296	34,296	34,296	38,899
54210	167 Maintenance Personnel	155,303	164,774	167,674	167,592	179,822
54210	169 Part-Time Personnel	37,602	50,000	50,000	29,040	50,000
54210	186 Longevity Pay	21,200	22,275	22,275	20,400	21,325
54210	187 Overtime Pay	386,904	300,000	505,000	484,785	400,000
54210	189 Other Salaries & Wages	652,000	978,154	978,154	897,491	1,000,008
54210	196 In-Service Training	25,088	30,000	30,000	21,326	30,000
54210	201 Social Security	355,532	425,190	425,190	390,462	458,630
54210	204 Pensions	637,054	725,710	725,710	697,471	746,480
54210	205 Employee And Dependent Insuran	1,239,254	1,561,560	1,561,560	1,313,274	1,498,350
54210	209 Disability Insurance	10,164	12,000	12,000	11,151	12,820
54210	210 Unemployment Compensation	7,391	0	6,750	6,749	0
54210	212 Employer Medicare	83,336	99,440	99,440	91,503	107,260
54210	320 Dues And Memberships	537	500	500	456	500
54210	334 Maintenance Agreements	52,269	73,500	73,500	53,323	35,140
54210	335 Maint. & Repair Serv. - Bldgs.	195,384	225,000	225,000	217,104	225,000
54210	336 Maint. & Repair Serv. - Equip.	43,544	50,000	53,000	49,837	20,000
54210	337 Maint. & Repair Serv. - Equip.	0	0	0	0	35,000
54210	349 Printing, Stationery & Forms	4,156	6,000	6,000	5,751	7,000
54210	354 Transp. Other Than Students	49,257	48,000	48,000	45,394	48,000
54210	399 Other Contracted Services	6,425,073	5,973,840	5,973,840	5,973,840	6,200,000
54210	410 Custodial Supplies	126,441	100,000	100,000	99,711	100,000
54210	411 Data Processing Supplies	17,830	10,000	10,000	9,057	25,000

**Rutherford County Government  
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**Fund 101**

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<b>Estimated/Appropriated/Actual</b>		<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Estimate</b>	<b>Commission</b>
<b>Account Number</b>		<b>2018</b>	<b>Budget</b>	<b>Budget</b>	<b>Current Year</b>	<b>Approved</b>
			<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
54210	421 Food Preparation Supplies	10,074	25,000	5,000	1,215	5,000
54210	422 Food Supplies	1,013,277	1,144,000	1,084,000	1,070,218	1,177,540
54210	431 Law Enforcement Supplies	10,209	10,000	10,000	6,819	7,000
54210	435 Office Supplies	12,846	15,000	15,000	13,853	18,000
54210	441 Prisoners Clothing	125,052	121,000	121,000	114,905	121,000
54210	451 Uniforms	77,596	55,000	55,000	52,445	60,000
54210	452 Utilities	786,561	735,000	845,000	833,024	800,000
54210	499 Other Supplies & Materials	9,241	0	752	0	2,000
54210	707 Building Improvements	179,367	375,000	360,000	298,127	400,000
54210	708 Communication Equipment	0	20,000	2,000	1,542	20,000
54210	709 Data Processing Equipment	53,903	60,000	60,000	53,831	105,881
54210	710 Food Service Equipment	0	2,500	2,500	962	90,000
54210	717 Maintenance Equipment	14,212	10,000	10,000	8,495	5,000
54210	719 Office Equipment	6,649	5,000	5,000	2,853	10,000
54210	790 Other Equipment	53,092	15,000	15,000	12,479	80,000
<b>Total</b>	<b>Jail</b>	<b>\$17,638,307</b>	<b>\$18,790,989</b>	<b>\$18,798,491</b>	<b>\$18,053,100</b>	<b>\$19,847,792</b>
<b>54220</b>	<b>Workhouse/Penal Farm Operation</b>					
54220	101 County Official/Administrative	\$73,741	\$78,655	\$78,655	\$77,155	\$81,467
54220	109 Captains	59,870	60,936	60,936	60,936	65,202
54220	110 Lieutenant(S)	59,814	116,737	116,737	116,737	123,731
54220	115 Sergeants	299,623	251,110	256,110	255,584	276,123
54220	160 Guards	1,118,777	1,244,665	1,237,365	1,174,338	1,302,398
54220	161 Secretary	33,447	35,245	35,245	35,245	39,263
54220	162 Clerical Personnel	190,600	147,037	147,337	146,702	160,453
54220	169 Part-Time Personnel	19,451	18,500	20,500	19,876	18,500
54220	186 Longevity Pay	5,325	6,475	6,475	5,975	6,925
54220	187 Overtime Pay	43,239	50,000	50,000	43,506	50,000
54220	191 Board & Committee Members Fees	4,200	4,800	7,200	5,850	7,200
54220	196 In-Service Training	13,120	15,000	15,000	11,928	15,000
54220	201 Social Security	113,052	124,880	125,030	115,381	132,140
54220	204 Pensions	200,457	212,230	212,230	203,375	213,930
54220	205 Employee And Dependent Insuran	381,941	439,060	439,060	386,203	462,320
54220	209 Disability Insurance	3,270	3,580	3,580	3,361	3,790
54220	210 Unemployment Compensation	3,449	0	0	0	0
54220	212 Employer Medicare	26,621	29,210	29,245	27,062	30,910
54220	307 Communication	7,693	7,500	7,500	7,615	7,500
54220	312 Contracts W/Private Agencies	90,382	0	30,000	24,858	30,000
54220	320 Dues And Memberships	15,488	1,700	1,700	523	1,700
54220	322 Evaluation And Testing	917	1,000	1,000	166	1,000
54220	330 Operating Lease Payments	0	0	0	0	32,401
54220	334 Maintenance Agreements	30,452	40,000	40,000	31,447	41,000
54220	335 Maint. & Repair Serv. - Bldgs.	24,029	60,000	60,000	24,063	50,000
54220	336 Maint. & Repair Serv. - Equip.	19,855	30,000	30,000	20,291	25,000
54220	338 Maint. & Repair Serv. - Vehicl	3,011	9,000	9,000	6,220	10,000
54220	340 Medical And Dental Services	0	3,500	3,500	950	2,500
54220	348 Postal Charges	177	350	350	54	300
54220	355 Travel BJA 2016-MO-BX-0023 -Jus	1,740	0	0	0	0
54220	399 Other Contracted Services	809,902	800,000	842,000	824,342	820,000
54220	410 Custodial Supplies	32,167	40,000	40,000	33,391	41,000
54220	411 Data Processing Supplies	3,124	6,000	7,000	6,007	6,000
54220	413 Drugs And Medical Supplies	1,041	3,000	3,000	2,042	3,000
54220	418 Equipment & Machinery Parts	1,496	2,500	2,500	1,024	2,500

**Rutherford County Government  
County General Fund**

**Fund 101**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020

**Estimated/Appropriated/Actual  
Account Number**

		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
54220	425 Gasoline	7,571	12,000	11,000	7,729	12,000
54220	431 Law Enforcement Supplies	3,352	5,000	5,000	1,109	4,000
54220	435 Office Supplies	6,165	8,000	8,000	6,546	8,000
54220	441 Prisoners Clothing	5,917	10,000	10,000	2,715	8,000
54220	451 Uniforms	7,257	10,000	10,000	6,246	10,000
54220	452 Utilities	267,332	260,000	260,000	273,547	275,000
54220	499 Other Supplies And Materials	9,412	15,000	15,000	12,562	15,000
54220	709 Data Processing Equipment	0	110,000	110,000	110,000	100,000
54220	719 Office Equipment	5,706	0	0	0	0
<b>Total Workhouse/Penal Farm Operation</b>		<b>\$4,004,183</b>	<b>\$4,272,670</b>	<b>\$4,347,255</b>	<b>\$4,092,661</b>	<b>\$4,495,253</b>

**54240 Juvenile Services**

54240	101 County Official/Administrative	\$79,514	\$85,619	\$85,619	\$85,619	\$94,998
54240	109 Captain(S)	65,395	66,539	66,539	66,539	69,931
54240	110 Lieutenant(S)	51,984	52,909	52,909	52,909	56,613
54240	115 Sergeant(S)	227,910	278,962	278,962	275,350	298,538
54240	160 Guards	266,026	283,331	273,331	270,589	299,263
54240	161 Secretary(S)	75,758	77,094	77,094	77,094	85,884
54240	164 Attendants	490,142	622,541	592,541	571,357	647,645
54240	169 Part-Time Personnel	87,329	135,341	135,341	97,679	162,318
54240	186 Longevity Pay	3,375	3,500	3,500	3,325	3,825
54240	187 Overtime Pay	71,810	40,000	80,000	79,804	40,000
54240	189 Other Salaries & Wages Title 1 Gar	45,361	46,169	46,169	46,169	48,537
54240	196 In-Service Training	5,000	6,000	6,000	6,000	6,000
54240	201 Social Security	86,795	104,913	104,913	96,483	112,069
54240	204 Pensions	146,232	165,950	165,950	162,148	167,170
54240	205 Employee And Dependent Insuran	294,397	366,020	366,020	308,327	353,750
54240	209 Disability Insurance	2,441	2,810	2,810	2,618	2,970
54240	212 Employer Medicare	20,299	24,539	24,539	22,565	26,214
54240	307 Communication	2,735	3,000	6,700	5,829	7,500
54240	317 Data Processing Services	4,569	6,000	6,000	5,800	4,150
54240	320 Dues And Memberships	360	350	350	310	500
54240	330 Operating Lease Payments	0	0	0	0	7,750
54240	334 Maintenance Agreements	8,009	8,100	8,100	8,009	7,500
54240	335 Maint. & Repair Serv. - Bldgs.	0	1,000	1,000	350	1,000
54240	336 Maint. & Repair Serv. - Equip.	1,598	1,500	1,500	637	1,000
54240	338 Maint. & Repair Serv. - Vehicl	1,660	1,800	1,800	513	1,800
54240	340 Medical & Dental Services	156,000	160,680	160,680	156,000	165,500
54240	348 Postal Charges	575	500	500	414	500
54240	349 Printing, Stationery & Forms	577	1,500	1,000	0	700
54240	355 Travel	2,238	4,000	4,000	1,880	4,000
54240	399 Other Contracted Services	68,518	100,000	97,000	78,243	100,000
54240	425 Gasoline	550	500	1,000	619	1,200
54240	429 Instructional Supplies & Materials	737	0	0	0	0
54240	435 Office Supplies	4,967	5,000	4,300	3,283	5,000
54240	451 Uniforms	4,023	5,000	5,000	4,992	5,000
54240	499 Other Supplies And Materials	50,797	40,000	40,000	39,232	40,000
54240	599 Other Charges	124	0	0	0	0
54240	709 Data Processing Equipment	6,836	0	0	0	0
54240	719 Office Equipment	0	0	0	0	5,000
54240	790 Other Equipment	14,849	160,000	160,000	159,400	6,000
<b>Total Juvenile Services</b>		<b>\$2,349,490</b>	<b>\$2,861,167</b>	<b>\$2,861,167</b>	<b>\$2,690,086</b>	<b>\$2,839,825</b>

**Rutherford County Government  
County General Fund**

**Fund 101**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020  
**Estimated/Appropriated/Actual**  
**Account Number**

		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>54320</b>	<b>Rural Fire Protection</b>					
54320	101 County Official/Administrative	\$80,253	\$85,505	\$85,505	\$85,505	\$92,406
54320	140 Salary Supplements	15,000	15,600	16,200	16,200	33,600
54320	163 Educational Assistants	36,580	34,907	31,907	31,167	38,899
54320	169 Part-Time Personnel	59,730	42,000	62,500	62,220	45,500
54320	186 Longevity Pay	900	1,200	1,200	1,200	2,250
54320	187 Overtime Pay	28,749	30,000	38,900	37,136	40,000
54320	189 Other Salaries & Wages	1,027,141	1,104,778	1,404,871	1,384,012	1,833,362
54320	201 Social Security	74,975	81,470	101,750	97,337	129,350
54320	204 Pensions	125,052	135,600	170,468	165,593	210,140
54320	205 Employee And Dependent Insuran	231,862	259,410	374,224	292,956	371,320
54320	209 Disability Insurance	2,126	2,270	2,924	2,779	3,650
54320	212 Employer Medicare	17,535	19,060	23,803	22,765	30,250
54320	307 Communication	39,061	38,050	38,050	42,520	52,319
54320	316 Contributions	2,000	2,000	2,000	2,000	2,000
54320	317 Data Processing Services	0	0	0	0	28,112
54320	320 Dues And Memberships	1,168	1,200	1,300	1,292	1,500
54320	322 Evaluation And Testing	25,081	25,000	44,303	43,348	35,000
54320	334 Maintenance Agreements	25,146	31,608	31,608	23,767	12,745
54320	335 Maint. & Repair Serv. - Bldgs.	11,413	15,000	15,000	11,856	20,000
54320	336 Maint. & Repair Serv. - Equip.	4,412	6,000	8,500	4,813	10,000
54320	338 Maint. & Repair Serv. - Vehicles	71,677	100,000	87,532	77,180	139,200
54320	347 Pest Control	1,187	1,200	1,200	396	1,400
54320	348 Postal Charges	52	150	150	60	150
54320	355 Travel	1,886	6,000	6,000	1,922	5,000
54320	359 Disposal Fees	312	1,285	1,285	752	1,300
54320	399 Other Contracted Services	270,000	300,000	300,000	275,000	300,000
54320	410 Custodial Supplies	2,597	3,000	3,000	1,635	3,000
54320	412 Diesel Fuel	54,355	50,000	56,500	51,439	55,000
54320	413 Drugs And Medical Supplies	10,916	10,000	10,000	9,926	10,500
54320	425 Gasoline	10,617	9,500	16,100	14,130	13,100
54320	429 Instructional Supp & Mat	973	2,500	2,500	1,802	3,000
54320	435 Office Supplies	3,991	4,300	4,300	4,084	4,300
54320	451 Uniforms	18,999	25,000	35,000	33,982	35,000
54320	452 Utilities	42,463	50,000	50,000	42,442	56,480
54320	499 Other Supplies And Materials	26,577	31,000	28,500	26,128	36,850
54320	599 Other Charges	0	0	118,000	32,386	50,000
54320	701 Administration Equipment	52,768	52,500	182,460	160,954	83,725
54320	708 Communication Equipment	9,999	15,000	15,000	11,534	20,000
54320	709 Data Processing Equipment	0	0	5,000	5,000	0
54320	711 Furniture And Fixtures	6,243	4,000	4,000	3,261	9,500
54320	718 Motor Vehicles	1,160,873	1,175,000	1,175,000	1,165,862	1,175,000
54320	790 Other Equipment	126,484	80,000	90,000	81,585	760,000
<b>Total</b>	<b>Rural Fire Protection</b>	<b>\$3,681,153</b>	<b>\$3,851,093</b>	<b>\$4,646,540</b>	<b>\$4,329,926</b>	<b>\$5,754,908</b>
<b>54430</b>	<b>Disaster Relief</b>					
54430	101 County Official/Administrative	\$81,657	\$83,086	\$83,086	\$79,235	\$116,955
54430	103 Assistant(S)	65,096	66,236	69,386	67,145	77,601
54430	105 Supervisor/Director	96,637	98,358	98,358	98,358	106,819
54430	161 Secretary	43,805	44,571	42,421	37,563	49,532
54430	186 Longevity Pay	925	1,025	1,025	1,025	1,075
54430	187 Overtime Pay	0	2,000	1,000	0	2,000
54430	196 In-Service Training	32	500	500	0	500

**Rutherford County Government  
County General Fund**

**Fund 101**

Statement of Appropriations  
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<b>Estimated/Appropriated/Actual</b>		<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Estimate</b>	<b>Commission</b>
<b>Account Number</b>		<b>2018</b>	<b>Budget</b>	<b>Budget</b>	<b>Current Year</b>	<b>Approved</b>
			<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
54430	201 Social Security	16,701	18,310	18,310	16,196	21,950
54430	204 Pensions	30,713	31,480	31,480	28,990	35,970
54430	205 Employee And Dependent Insuran	66,838	73,850	73,850	71,247	78,580
54430	209 Disability Insurance	532	550	550	523	650
54430	210 Unemployment Compensation	0	0	3,000	1,925	0
54430	212 Employer Medicare	3,906	4,290	4,290	3,788	5,140
54430	307 Communications	14,943	18,000	20,250	19,179	18,000
54430	320 Dues And Memberships	1,742	1,600	2,400	2,150	2,400
54430	334 Maintenance Agreements	8,203	238,067	238,067	236,312	13,110
54430	335 Maint. & Repair Serv. - Bldgs.	11,774	8,000	8,000	7,969	8,000
54430	336 Maint. & Repair Serv. - Equip.	11,506	10,000	10,000	8,232	57,685
54430	338 Maint. & Repair Serv. - Vehicl	1,606	2,500	2,500	2,127	500
54430	348 Postal Charges	36	200	200	43	200
54430	349 Printing, Stationery & Forms	264	500	100	25	400
54430	351 Rentals	32,164	34,000	34,454	34,454	24,202
54430	355 Travel	2,224	6,000	6,400	6,280	7,000
54430	399 Other Contracted Services	2,804	6,020	5,566	3,864	153,350
54430	411 Data Processing Supplies	0	750	750	601	750
54430	412 Diesel Fuel	159	1,000	1,000	544	1,000
54430	415 Electricity	16,156	16,000	16,200	16,410	17,000
54430	425 Gasoline	5,941	6,000	6,750	6,012	6,000
54430	429 Instructional Supp & Mat	897	1,000	200	164	500
54430	435 Office Supplies	1,742	1,800	1,800	1,485	1,500
54430	451 Uniforms	1,395	3,000	3,000	2,883	3,000
54430	499 Other Supplies & Materials	8,732	8,000	7,800	5,035	7,500
54430	708 Communications Equipment	147,593	248,500	246,250	198,766	70,135
54430	709 Data Processing Equipment	24,531	34,808	34,808	33,612	20,000
54430	711 Furniture And Fixtures	0	3,000	3,000	2,964	3,000
54430	718 Motor Vehicles	42,000	40,000	39,250	38,065	0
54430	790 Other Equipment	141,377	0	125,901	88,901	36,520
<b>Total Disaster Relief</b>		<b>\$884,631</b>	<b>\$1,113,001</b>	<b>\$1,241,902</b>	<b>\$1,122,072</b>	<b>\$948,524</b>
<b>54510</b>	<b>Inspection And Regulation</b>					
54510	101 County Official/Administrative	\$61,082	\$66,509	\$66,509	\$66,509	\$77,570
54510	106 Deputies	453,522	438,891	438,891	417,679	444,222
54510	140 Salary Supplements	5,000	1,000	1,000	1,000	1,000
54510	162 Clerical Personnel	118,049	122,331	122,331	121,258	131,303
54510	169 Part-Time Personnel	0	0	15,225	12,038	36,455
54510	186 Longevity Pay	4,750	5,025	5,025	4,525	4,525
54510	191 Board & Committee Members Fees	400	1,000	1,000	600	3,000
54510	201 Social Security	37,668	39,360	40,305	36,039	43,290
54510	204 Pensions	67,569	67,560	67,560	64,884	66,920
54510	205 Employee And Dependent Insuran	149,775	159,310	170,310	169,142	173,980
54510	209 Disability Insurance	1,155	1,170	1,170	1,101	1,210
54510	212 Employer Medicare	8,810	9,210	9,430	8,429	10,130
54510	307 Communication	9,477	10,000	10,000	9,519	10,000
54510	320 Dues & Memberships	1,195	1,600	1,600	1,440	1,600
54510	334 Maintenance Agreements	910	16,000	9,800	1,229	92,000
54510	348 Postal Charges	316	800	800	570	800
54510	349 Printing, Stationery & Forms	1,364	1,200	1,200	851	1,000
54510	355 Travel	3,179	6,200	6,200	3,422	6,000
54510	399 Other Contracted Services	300	3,000	3,000	96	3,000
54510	425 Gasoline	11,501	12,000	13,000	12,324	14,000

**Rutherford County Government  
County General Fund**

**Fund 101**

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Account Number**

	<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
54510 435 Office Supplies	5,148	5,000	5,000	4,994	5,000
54510 451 Uniforms	534	600	600	260	2,500
54510 499 Other Supplies And Materials	1,593	2,700	2,700	2,623	2,700
54510 524 In Service/Staff Development	3,941	1,000	2,000	1,711	2,000
54510 709 Data Processing Equipment	521	5,000	9,200	9,185	2,000
54510 718 Motor Vehicles	43,793	48,000	48,000	45,682	0
<b>Total Inspection And Regulation</b>	<b>\$991,552</b>	<b>\$1,024,466</b>	<b>\$1,051,856</b>	<b>\$997,110</b>	<b>\$1,136,205</b>

**55110 Local Health Center**

55110 169 Part-Time Personnel	\$0	\$9,400	\$9,400	\$2,820	\$9,400
55110 186 Longevity Pay	1,025	1,125	1,125	1,125	825
55110 189 Other Salaries & Wages	246,617	253,493	253,493	218,797	263,811
55110 201 Social Security	15,542	16,370	16,370	13,576	17,000
55110 204 Pensions	26,398	27,150	27,150	23,433	26,890
55110 205 Employee And Dependent Insuran	45,823	51,750	51,750	40,432	49,920
55110 209 Disability Insurance	456	470	470	402	490
55110 212 Employer Medicare	3,635	3,830	3,830	3,175	3,980
55110 307 Communication	19,878	17,000	22,000	22,551	21,000
55110 309 Contracts W/Government Agencie	94,217	125,623	125,623	125,623	125,623
55110 335 Maint. & Repair Serv. - Bldgs.	12,034	18,000	18,000	11,131	15,000
55110 336 Maint. & Repair Serv. - Equip.	4,752	7,000	7,000	6,554	7,000
55110 355 Travel	3,008	4,000	3,000	1,976	3,000
55110 399 Other Contracted Services	48,425	57,375	56,375	50,280	57,375
55110 413 Drugs And Medical Supplies	5,863	5,500	5,500	4,921	5,500
55110 452 Utilities	68,191	72,000	72,000	77,874	72,000
55110 499 Other Supplies & Materials	8,948	16,000	16,000	14,451	19,000
55110 524 In Service/Staff Development	165	2,500	1,500	300	2,500
55110 599 Other Charges	1,038	2,752	31,345	25,135	2,752
<b>Total Local Health Center</b>	<b>\$606,015</b>	<b>\$691,338</b>	<b>\$721,931</b>	<b>\$644,556</b>	<b>\$703,066</b>

**55120 Rabies And Animal Control**

55120 101 County Official/Administrative	\$70,421	\$75,828	\$75,828	\$75,828	\$89,254
55120 105 Supervisor	80,448	80,794	80,794	80,521	83,528
55120 164 Attendants	497,347	557,844	595,559	549,646	728,638
55120 169 Part-Time Personnel	120,258	185,000	173,529	124,176	145,000
55120 186 Longevity Pay	1,625	1,550	1,550	1,450	1,625
55120 187 Overtime Pay	38,701	32,000	42,000	35,807	40,000
55120 189 Other Salaries & Wages	76,344	150,233	107,233	80,253	179,403
55120 201 Social Security	52,817	67,170	67,870	56,329	78,590
55120 204 Pensions	81,576	95,760	98,190	87,669	114,050
55120 205 Employee And Dependent Insuran	181,841	229,410	243,360	204,611	316,750
55120 209 Disability Insurance	1,329	1,600	1,640	1,450	2,000
55120 210 Unemployment Compensation	3,183	1,500	1,500	656	1,500
55120 212 Employer Medicare	12,352	15,710	15,880	13,174	18,380
55120 302 Advertising	9,602	10,000	10,000	9,027	9,000
55120 307 Communication	15,499	16,000	16,000	14,952	15,000
55120 320 Dues And Memberships	1,705	2,500	2,500	2,075	2,200
55120 330 Operating Lease Payments	0	0	0	0	17,500
55120 334 Maintenance Agreements	25,719	26,000	26,000	24,388	26,000
55120 335 Maint. & Repair Serv. - Bldgs.	39,092	26,000	40,000	34,921	20,000
55120 338 Maint. & Repair Serv.-Vehicles	10,902	11,000	10,000	7,136	11,000
55120 348 Postal Charges	204	250	250	190	250
55120 355 Travel	10,864	7,000	10,719	10,429	6,600

**Rutherford County Government  
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**Fund 101**

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<b>Estimated/Appropriated/Actual Account Number</b>		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
55120	357 Veterinary Services	31,840	3,000	36,000	35,470	9,000
55120	399 Other Contracted Services	75,000	76,500	75,500	75,000	75,000
55120	401 Animal Food And Supplies	17,033	18,000	22,262	17,244	17,000
55120	410 Custodial Supplies	14,830	15,000	20,000	20,014	16,000
55120	413 Drugs And Medical Supplies	96,719	110,000	106,000	101,037	105,000
55120	425 Gasoline	40,725	40,000	40,000	37,708	40,000
55120	435 Office Supplies	8,630	8,500	8,500	8,197	8,500
55120	451 Uniforms	5,453	5,000	6,000	5,746	5,000
55120	452 Utilities	46,407	55,000	55,000	48,353	53,000
55120	499 Other Supplies And Materials	10,140	14,500	14,500	12,580	10,000
55120	509 Refunds	243	700	700	805	500
55120	707 Building Improvements	89,330	0	0	0	55,000
55120	709 Data Processing Equipment	13,802	5,000	6,000	5,921	4,000
55120	718 Motor Vehicles	23,813	24,500	24,500	24,500	0
55120	790 Other Equipment	104,066	40,000	38,000	37,200	0
<b>Total</b>	<b>Rabies And Animal Control</b>	<b>\$1,909,860</b>	<b>\$2,008,849</b>	<b>\$2,073,364</b>	<b>\$1,844,463</b>	<b>\$2,304,268</b>
<b>55160</b>	<b>Dental Health Program</b>					
55160	320 Dues And Memberships	\$400	\$400	\$400	\$400	\$400
55160	340 Medical And Dental Services	7,933	11,450	11,450	8,220	11,450
<b>Total</b>	<b>Dental Health Program</b>	<b>\$8,333</b>	<b>\$11,850</b>	<b>\$11,850</b>	<b>\$8,620</b>	<b>\$11,850</b>
<b>55170</b>	<b>Alcohol And Drug Programs</b>					
55170	310 Contracts W/Other Public Agenc	\$5,779	\$0	\$0	\$0	\$0
55170	355 Travel	725	0	0	0	0
55170	499 Other Supplies And Materials	9,999	0	0	0	0
55170	599 Other Charges	64,764	0	7,053	7,000	0
<b>Total</b>	<b>Alcohol And Drug Programs</b>	<b>\$81,267</b>	<b>\$0</b>	<b>\$7,053</b>	<b>\$7,000</b>	<b>\$0</b>
<b>55190</b>	<b>Other Local Health Services</b>					
55190	131 Medical Personnel	\$1,419,676	\$1,791,975	\$1,791,975	\$1,414,682	\$1,933,027
55190	186 Longevity Pay	6,850	7,075	7,075	6,975	7,700
55190	201 Social Security	83,760	111,550	111,550	84,442	120,330
55190	204 Pensions	150,128	191,780	191,780	145,981	197,180
55190	205 Employee And Dependent Insuran	333,813	460,190	454,980	299,675	390,750
55190	209 Disability Insurance	2,588	3,150	3,150	2,549	3,410
55190	210 Unemployment Compensation	1,100	0	0	0	0
55190	212 Employer Medicare	19,589	26,090	26,090	19,749	28,150
55190	307 Communication	0	500	500	0	500
55190	355 Travel	16,034	20,000	31,200	15,919	31,200
55190	499 Other Supplies And Materials	0	13,100	5,400	0	5,400
55190	506 Liability Insurance	2,000	3,900	3,900	2,755	3,900
55190	599 Other Charges	46,144	52,856	48,900	25,910	48,900
<b>Total</b>	<b>Other Local Health Services</b>	<b>\$2,081,682</b>	<b>\$2,682,166</b>	<b>\$2,676,500</b>	<b>\$2,018,637</b>	<b>\$2,770,447</b>
<b>55510</b>	<b>General Welfare Assistance</b>					
55510	316 Contributions	\$55,000	\$57,750	\$57,750	\$57,750	\$57,750
<b>Total</b>	<b>General Welfare Assistance</b>	<b>\$55,000</b>	<b>\$57,750</b>	<b>\$57,750</b>	<b>\$57,750</b>	<b>\$57,750</b>
<b>55710</b>	<b>Sanitation And Waste Removal</b>					
55710	312 Contracts W/Private Agencies	\$36,103	\$36,110	\$36,110	\$36,103	\$38,269
<b>Total</b>	<b>Sanitation And Waste Removal</b>	<b>\$36,103</b>	<b>\$36,110</b>	<b>\$36,110</b>	<b>\$36,103</b>	<b>\$38,269</b>

**Rutherford County Government  
County General Fund**

**Fund 101**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020

**Estimated/Appropriated/Actual**  
**Account Number**

	<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>55900 Other Public Health &amp; Welfare</b>					
55900 340 Medical & Dental Services	\$15,600	\$18,000	\$18,000	\$15,600	\$18,000
55900 399 Other Contracted Services	399,345	375,000	485,000	457,115	500,000
<b>Total Other Public Health &amp; Welfare</b>	<b>\$414,945</b>	<b>\$393,000</b>	<b>\$503,000</b>	<b>\$472,715</b>	<b>\$518,000</b>
<b>56100 Adult Activities</b>					
56100 316 Contributions	\$36,000	\$37,800	\$37,800	\$37,800	\$37,800
<b>Total Adult Activities</b>	<b>\$36,000</b>	<b>\$37,800</b>	<b>\$37,800</b>	<b>\$37,800</b>	<b>\$37,800</b>
<b>56300 Senior Citizens Assistance</b>					
56300 316 Contributions	\$2,000	\$0	\$0	\$0	\$0
<b>Total Senior Citizens Assistance</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>56500 Libraries</b>					
56500 316 Contributions	\$1,600,000	\$1,700,000	\$1,700,000	\$1,700,000	\$1,801,450
<b>Total Libraries</b>	<b>\$1,600,000</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>	<b>\$1,801,450</b>
<b>56700 Parks And Fair Boards</b>					
56700 105 Supervisor/Director	\$35,500	\$36,500	\$36,500	\$30,550	\$34,200
56700 189 Other Salaries & Wages	161,376	210,000	210,000	169,798	212,500
56700 191 Board & Committee Members Fees	2,700	3,000	6,000	4,850	6,000
56700 201 Social Security	9,218	15,470	15,660	11,470	15,670
56700 212 Employer Medicare	2,894	3,620	3,665	2,967	3,670
56700 316 Contributions	225,868	233,500	233,500	224,687	233,500
56700 335 Maint. & Repair Serv. - Bldgs.	0	1,500	1,500	0	1,500
56700 339 Matching Share	4,666	25,000	25,000	8,050	25,000
56700 348 Postal Charges	74	125	125	17	125
56700 355 Travel	1,778	2,500	2,500	1,538	2,500
56700 399 Other Contracted Services	35,080	50,000	50,000	50,000	60,000
56700 418 Equipment And Machinery Parts	11,508	22,500	22,500	9,891	22,500
56700 435 Office Supplies	110	270	270	0	270
56700 499 Other Supplies & Materials	0	1,620	1,620	0	1,620
<b>Total Parks And Fair Boards</b>	<b>\$490,772</b>	<b>\$605,605</b>	<b>\$608,840</b>	<b>\$513,818</b>	<b>\$619,055</b>
<b>56900 Other Social, Cultural &amp; Rec</b>					
56900 316 Contributions	790,967	722,512	722,512	722,512	742,512
<b>Total Other Social, Cultural &amp; Rec</b>	<b>\$790,967</b>	<b>\$722,512</b>	<b>\$722,512</b>	<b>\$722,512</b>	<b>\$742,512</b>
<b>57100 Agriculture Extension Service</b>					
57100 116 Teachers	\$53,443	\$53,708	\$53,708	\$53,708	\$55,474
57100 169 Part-Time Personnel	46,212	64,000	34,855	34,479	15,000
57100 186 Longevity Pay	550	600	600	600	650
57100 189 Other Salaries & Wages	32,862	38,585	38,585	38,585	41,746
57100 191 Board & Committee Members Fees	1,000	1,750	3,500	1,950	4,200
57100 201 Social Security	7,899	9,840	9,950	7,597	7,260
57100 204 Pensions	9,259	9,910	9,910	9,902	9,950
57100 205 Employee And Dependent Insuran	19,753	18,960	18,960	18,949	19,470
57100 209 Disability Insurance	160	180	180	170	180
57100 212 Employer Medicare	1,850	2,310	2,335	1,783	1,700
57100 302 Advertising	2,980	3,000	3,000	2,518	3,000
57100 307 Communications	3,094	3,000	3,000	2,401	3,600
57100 309 Contracts W/Government Agencie	425,623	449,676	478,821	473,746	533,403
57100 348 Postal Charges	980	1,500	1,500	1,000	2,000

**Rutherford County Government  
County General Fund**

**Fund 101**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020

**Estimated/Appropriated/Actual  
Account Number**

		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
57100	420 Fertilizer, Lime, Chemicals &	996	2,000	2,000	1,591	2,000
57100	425 Gasoline	2,461	3,500	3,500	2,793	2,000
57100	435 Office Supplies	2,652	3,000	3,000	2,488	3,000
57100	452 Utilities	111,693	110,000	110,000	128,237	110,000
57100	499 Other Supplies And Materials	32,088	10,000	113,000	112,561	20,000
57100	790 Other Equipment	28,001	0	0	0	0
<b>Total Agriculture Extension Service</b>		<b>\$783,556</b>	<b>\$785,519</b>	<b>\$890,404</b>	<b>\$895,058</b>	<b>\$834,633</b>
<b>57500</b>	<b>Soil Conservation</b>					
57500	103 Assistant(S)	\$31,722	\$32,287	\$32,287	\$32,287	\$33,684
57500	186 Longevity Pay	0	75	75	75	100
57500	189 Other Salaries & Wages	16,154	31,167	31,167	31,167	32,515
57500	201 Social Security	2,863	3,940	3,940	3,830	4,120
57500	204 Pensions	5,104	6,780	6,780	6,769	6,740
57500	205 Employee And Dependent Insuran	11,369	16,750	16,800	16,763	17,470
57500	209 Disability Insurance	91	120	120	117	130
57500	212 Employer Medicare	670	930	930	896	970
57500	316 Contributions	20,000	20,000	20,000	20,000	20,000
<b>Total Soil Conservation</b>		<b>\$87,973</b>	<b>\$112,049</b>	<b>\$112,099</b>	<b>\$111,904</b>	<b>\$115,729</b>
<b>57800</b>	<b>Storm Water Management</b>					
57800	103 Assistant(S)	\$55,132	\$60,440	\$85,040	\$45,474	\$85,537
57800	169 Part-Time Personnel	26,253	36,800	36,800	33,206	38,800
57800	186 Longevity Pay	225	275	275	275	175
57800	189 Other Salaries & Wages	40,832	41,559	41,559	41,559	46,226
57800	196 In-Service Training	1,753	4,000	4,000	1,819	4,000
57800	201 Social Security	7,353	8,630	10,155	7,272	10,590
57800	204 Pensions	10,254	10,910	13,535	8,796	13,410
57800	205 Employee And Dependent Insuran	23,247	24,770	24,770	22,227	25,990
57800	209 Disability Insurance	175	190	240	160	250
57800	212 Employer Medicare	1,720	2,020	2,375	1,701	2,480
57800	307 Communication	2,692	2,750	2,750	2,564	2,750
57800	320 Dues And Memberships	1,150	2,000	2,000	460	2,000
57800	321 Engineering Services	0	0	40,500	9,943	0
57800	348 Postal Charges	91	500	500	77	250
57800	349 Printing, Stationery & Forms	0	250	250	0	250
57800	355 Travel	459	1,000	1,000	898	1,000
57800	399 Other Contracted Services	3,460	9,500	9,500	8,460	9,500
57800	411 Data Processing Supplies	204	500	500	0	500
57800	425 Gasoline	2,570	4,000	4,000	2,663	4,000
57800	435 Office Supplies	841	1,500	1,500	540	1,500
57800	451 Uniforms	117	750	750	725	750
57800	499 Other Supplies And Materials	8,839	9,600	9,600	6,370	9,600
57800	709 Data Processing Equipment	0	1,000	1,000	298	1,000
57800	718 Motor Vehicles	28,640	0	0	0	0
<b>Total Storm Water Management</b>		<b>\$216,007</b>	<b>\$222,944</b>	<b>\$292,599</b>	<b>\$195,487</b>	<b>\$260,558</b>
<b>58110</b>	<b>Tourism</b>					
58110	316 Contributions	\$739,603	\$766,850	\$766,850	\$740,410	\$771,850
<b>Total Tourism</b>		<b>\$739,603</b>	<b>\$766,850</b>	<b>\$766,850</b>	<b>\$740,410</b>	<b>\$771,850</b>
<b>58120</b>	<b>Industrial Development</b>					
58120	310 Contracts W/Other Public Agenc	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000

**Rutherford County Government  
County General Fund**

**Fund 101**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020

**Estimated/Appropriated/Actual  
Account Number**

		Actual 2018	Original Budget 2019	Amended Budget 2019	Estimate Current Year 2019	Commission Approved 2020
58120	316 Contributions	96,500	96,500	96,500	96,500	96,500
<b>Total</b>	<b>Industrial Development</b>	<b>\$231,500</b>	<b>\$231,500</b>	<b>\$231,500</b>	<b>\$231,500</b>	<b>\$231,500</b>
<b>58190</b>	<b>Other Economic &amp; Community Dev</b>					
58190	310 Contracts W/Other Public Agenc	\$10,035	\$0	\$30,000	\$0	\$30,000
58190	399 Other Contracted Services	144,756	0	470,000	0	470,000
<b>Total</b>	<b>Other Economic &amp; Community Dev</b>	<b>\$154,791</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$500,000</b>
<b>58400</b>	<b>Other Charges</b>					
58400	142 Mechanic	\$56,597	\$57,588	\$57,588	\$57,588	\$63,891
58400	149 Laborers	83,858	85,338	85,338	85,338	94,922
58400	186 Longevity Pay	975	1,025	1,025	1,025	1,075
58400	187 Overtime Pay	5,184	5,000	5,900	5,619	5,000
58400	201 Social Security	8,925	9,240	9,295	9,103	10,230
58400	204 Pensions	15,629	15,880	15,976	15,940	16,760
58400	205 Employee And Dependent Insuran	20,652	22,010	22,010	21,999	23,090
58400	209 Disability Insurance	258	270	270	264	300
58400	212 Employer Medicare	2,087	2,160	2,173	2,129	2,400
58400	307 Communications	1,233	1,200	1,200	279	1,200
58400	322 Evaluation And Testing	1,115	1,500	1,500	1,268	1,500
58400	330 Operating Lease Payments	0	0	0	0	6,100
58400	355 Travel	5,894	6,000	6,000	4,024	6,000
58400	418 Equipment & Machinery Parts	1,500	2,500	2,500	949	5,800
58400	425 Gasoline	1,849	4,500	4,500	1,950	4,500
58400	452 Utilities	16,664	18,000	18,000	15,970	18,000
58400	453 Vehicle Parts	24,090	32,000	31,000	20,983	32,000
58400	499 Other Supplies & Materials	5,959	11,000	11,000	8,941	11,000
58400	718 Motor Vehicles	0	42,415	43,415	43,206	0
58400	790 Other Equipment	0	6,500	6,500	6,500	6,500
<b>Total</b>	<b>Other Charges</b>	<b>\$252,469</b>	<b>\$324,126</b>	<b>\$325,190</b>	<b>\$303,075</b>	<b>\$310,268</b>
<b>58600</b>	<b>Employee Benefits</b>					
58600	205 Employee And Dependent Insuran	\$0	\$75,000	\$63,150	\$0	\$75,000
58600	210 Unemployment Compensation	0	20,000	4,395	0	20,000
58600	299 Other Fringe Benefits	439,225	515,500	515,500	497,637	540,000
58600	513 Worker's Compensation Ins	426,500	276,500	1,076,500	1,076,500	350,000
<b>Total</b>	<b>Employee Benefits</b>	<b>\$865,725</b>	<b>\$887,000</b>	<b>\$1,659,545</b>	<b>\$1,574,137</b>	<b>\$985,000</b>
<b>58700</b>	<b>Payments To Cities</b>					
58700	309 Contracts W/Government Agencie	\$2,003,479	\$2,010,000	\$2,010,000	\$1,996,524	\$2,010,000
<b>Total</b>	<b>Payments To Cities</b>	<b>\$2,003,479</b>	<b>\$2,010,000</b>	<b>\$2,010,000</b>	<b>\$1,996,524</b>	<b>\$2,010,000</b>
<b>58900</b>	<b>Miscellaneous</b>					
58900	425 Gasoline	\$0	\$100,000	\$86,400	\$0	\$100,000
58900	505 Judgments	450,000	800,000	800,000	800,000	800,000
58900	510 Trustee's Commission	1,275,866	1,235,000	1,345,000	1,313,896	1,290,000
<b>Total</b>	<b>Miscellaneous</b>	<b>\$1,725,866</b>	<b>\$2,135,000</b>	<b>\$2,231,400</b>	<b>\$2,113,896</b>	<b>\$2,190,000</b>
<b>99100</b>	<b>Transfers Out</b>					
99100	590 Transfers To Other Funds	\$681,700	\$0	\$850,000	\$850,000	\$0
<b>Total</b>	<b>Transfers Out</b>	<b>\$681,700</b>	<b>\$0</b>	<b>\$850,000</b>	<b>\$850,000</b>	<b>\$0</b>

**Rutherford County Government  
County General Fund**

**Fund 101**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020  
**Estimated/Appropriated/Actual**  
**Account Number**

	<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>Total Expenditures</b>	<b>\$96,574,144</b>	<b>\$103,067,769</b>	<b>\$107,391,306</b>	<b>\$99,937,124</b>	<b>\$111,751,584</b>



# **RUTHERFORD COUNTY TENNESSEE**

**2019-2020**

## **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, 2020

	<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>REVENUES</b>					
Local Taxes	\$2,557,548	\$2,280,000	\$2,680,000	\$2,872,875	\$2,970,000
Charges For Current Serv	1,812,635	875,000	903,000	886,856	894,000
Other Local Revenues	484,721	400,000	400,485	375,281	400,000
State Of Tennessee	461,719	692,440	718,440	568,386	485,900
Federal Government	0	0	0	0	0
Other Gov'ts & Citizens Groups	41,933	0	21,468	21,468	0
Other Sources (NonRev)	0	0	2,500	2,481	0
<b>Total Revenues</b>	<b>\$5,358,556</b>	<b>\$4,247,440</b>	<b>\$4,725,893</b>	<b>\$4,727,347</b>	<b>\$4,749,900</b>
<b>EXPENDITURES</b>					
Sanitation Education/Information	\$222,680	\$200,587	\$203,587	\$176,864	\$145,968
Convenience Centers	2,002,212	3,191,862	3,780,362	2,895,209	3,076,185
Other Waste Collection	\$197,362	\$226,746	\$263,546	\$229,585	\$370,622
Landfill Operation And Maintenance	1,265,111	823,385	843,385	775,993	871,376
Postclosure Care Costs	\$452,829	\$864,500	\$864,500	\$315,402	\$648,500
Employee Benefits	25,000	25,000	25,000	25,000	25,000
Miscellaneous	\$67,741	\$73,680	\$73,680	\$51,936	\$76,048
<b>Total Expenditures</b>	<b>\$4,232,935</b>	<b>\$5,405,760</b>	<b>\$6,054,060</b>	<b>\$4,469,989</b>	<b>\$5,213,699</b>

Revenues over(under) Expenditures \$257,358

Estimated Revenues over (under) Appropriations (\$463,799)

Un/Assigned Fund Balance July 1 \$8,406,203 \$8,920,659

Adjustments to Un/assigned fund Balance 257,098

Change to Fund Balance 257,358 (463,799)

Un/Assigned Fund Balance June 30 \$8,920,659 \$8,456,860

**Rutherford County Government  
Solid Waste/Sanitation Fund**

**Fund 116**

**Statement of Estimated Revenues**

Fiscal Year Ending June 30, 2020

Account Number Estimated/Actual	Actual 2018	Original Budget 2019	Amended Budget 2019	Estimate Current Year 2019	Commission Approved 2020
<b>Revenue</b>					
<b>Local Taxes</b>					
40210 Local Option Sales Tax	\$2,557,548	\$2,280,000	\$2,680,000	\$2,872,875	\$2,970,000
<b>Total Local Taxes</b>	<b>\$2,557,548</b>	<b>\$2,280,000</b>	<b>\$2,680,000</b>	<b>\$2,872,875</b>	<b>\$2,970,000</b>
<b>Charges For Current Services</b>					
43110 Tipping Fees	\$846,519	\$25,000	\$53,000	\$54,244	\$44,000
43112 Surcharge - Host Agency	966,116	850,000	850,000	832,612	850,000
<b>Total Charges For Current Services</b>	<b>\$1,812,635</b>	<b>\$875,000</b>	<b>\$903,000</b>	<b>\$886,856</b>	<b>\$894,000</b>
<b>Other Local Revenues</b>					
44145 Sale Of Recycled Materials	\$466,276	\$400,000	\$400,000	\$374,796	\$400,000
44170 Miscellaneous Refunds	15	0	485	485	0
44530 Sale Of Equipment	18,430	0	0	0	0
<b>Total Other Local Revenues</b>	<b>\$484,721</b>	<b>\$400,000</b>	<b>\$400,485</b>	<b>\$375,281</b>	<b>\$400,000</b>
<b>State Of Tennessee</b>					
46170 Solid Waste Grants	\$56,226	\$273,240	\$273,240	\$133,988	\$30,000
46430 Litter Program	106,227	113,200	113,200	101,254	112,900
46990 Other State Revenues	299,266	306,000	332,000	333,144	343,000
<b>Total State Of Tennessee</b>	<b>\$461,719</b>	<b>\$692,440</b>	<b>\$718,440</b>	<b>\$568,386</b>	<b>\$485,900</b>
<b>Federal Government</b>					
47230 Disaster Relief	\$0	\$0	\$0	\$0	\$0
<b>Total Federal Government</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Gov'ts &amp; Citizens Groups</b>					
48130 Contributions	\$0	\$0	\$0	\$0	\$0
48140 Contracted Services	41,933	0	21,468	21,468	0
<b>Total Other Sources (NonRevenues)</b>	<b>\$41,933</b>	<b>\$0</b>	<b>\$21,468</b>	<b>\$21,468</b>	<b>\$0</b>
<b>Other Sources</b>					
49700 Insurance Recovery	\$0	\$0	\$2,500	\$2,481	\$0
<b>Total Other Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$2,481</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$5,358,556</b>	<b>\$4,247,440</b>	<b>\$4,725,893</b>	<b>\$4,727,347</b>	<b>\$4,749,900</b>

**Rutherford County Government  
Solid Waste/Sanitation Fund**

**Fund 116**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020  
**Estimated/Appropriated/Actual**  
**Account Number**

		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>55720</b>	<b>Sanitation Education/Information</b>					
55720	149 Laborers	\$52,278	\$59,191	\$59,191	\$56,606	\$69,505
55720	169 Part-Time Personnel	1,532	16,218	10,418	0	16,218
55720	186 Longevity Pay	425	475	475	475	525
55720	187 Overtime Pay	4	900	900	185	900
55720	189 Other Salaries & Wages	46,057	46,863	52,663	52,647	0
55720	201 Social Security	6,025	7,670	7,670	6,586	5,410
55720	204 Pensions	10,528	11,460	11,460	11,081	7,210
55720	205 Employee And Dependent Insurance	21,557	25,310	25,310	23,322	20,200
55720	209 Disability Insurance	180	200	200	192	130
55720	212 Employer Medicare	1,409	1,800	1,800	1,540	1,270
55720	355 Travel	415	500	500	429	600
55720	425 Gasoline	10,090	10,000	10,000	7,842	10,000
55720	429 Instructional Supp & Mat	1,943	2,000	2,000	280	2,000
55720	499 Other Supplies And Materials	6,797	12,000	12,000	6,729	12,000
55720	718 Motor Vehicles	63,440	6,000	9,000	8,950	0
<b>Total</b>	<b>Sanitation Education/Information</b>	<b>\$222,680</b>	<b>\$200,587</b>	<b>\$203,587</b>	<b>\$176,864</b>	<b>\$145,968</b>
<b>55732</b>	<b>Convenience Centers</b>					
55732	105 Supervisor/Director	\$84,540	\$90,073	\$90,073	\$90,073	\$106,398
55732	141 Foremen	46,334	47,145	47,145	47,145	60,794
55732	147 Truck Drivers	420,050	532,423	518,423	481,948	594,666
55732	149 Laborers	431,544	477,530	477,530	453,203	498,412
55732	162 Clerical Personnel	71,128	72,283	57,283	51,453	80,711
55732	167 Maintenance Personnel	43,695	44,473	44,473	44,473	50,266
55732	169 Part-Time Personnel	0	33,315	33,315	14,806	37,918
55732	186 Longevity Pay	2,625	3,050	3,050	3,050	2,950
55732	187 Overtime Pay	65,979	36,000	65,000	60,348	57,000
55732	201 Social Security	70,407	82,860	82,860	75,451	92,330
55732	204 Pensions	78,222	88,000	88,000	82,031	96,810
55732	205 Employee And Dependent Insurance	117,775	153,740	153,740	137,959	159,820
55732	209 Disability Insurance	1,215	1,460	1,460	1,332	1,660
55732	212 Employer Medicare	16,475	19,380	19,380	17,658	21,600
55732	302 Advertising	1,985	20,000	17,000	2,114	10,000
55732	307 Communication	25,710	25,000	28,000	28,754	28,000
55732	312 Contracts W/Private Agencies	12,256	16,000	36,000	22,258	56,000
55732	321 Engineering Services	0	25,000	60,000	53,461	35,000
55732	322 Evaluation And Testing	1,082	1,250	1,250	0	1,250
55732	335 Maint. & Repair Serv. - Bldgs.	7,133	15,000	10,000	8,566	15,000
55732	336 Maint. & Repair Serv. - Equip.	41,367	70,000	75,000	49,688	70,000
55732	338 Maint & Repair Service - Vehic	98,631	100,000	100,000	96,596	100,000
55732	348 Postal Charges	8	100	100	8	100
55732	351 Rentals	9,000	11,500	11,500	10,800	11,500
55732	353 Towing Services	1,602	3,000	3,000	1,300	3,000
55732	355 Travel	1,294	3,000	3,000	2,541	3,000
55732	399 Other Contracted Services Used Oil	0	20,000	20,000	0	0
55732	402 Asphalt	0	60,000	60,000	0	60,000
55732	409 Crushed Stone	478	5,000	5,000	1,609	5,000
55732	412 Diesel Fuel	196,014	180,000	235,000	216,548	235,000
55732	418 Equipment & Machinery Parts	44,270	75,000	75,000	47,818	75,000
55732	425 Gasoline	3,351	8,000	8,000	5,218	8,000
55732	433 Lubricants	4,612	9,000	9,000	6,003	9,000
55732	435 Office Supplies	0	1,000	1,000	941	1,000

**Rutherford County Government  
Solid Waste/Sanitation Fund**

**Fund 116**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020

**Estimated/Appropriated/Actual  
Account Number**

		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
55732	450 Tires And Tubes	64,696	75,000	80,000	73,923	80,000
55732	451 Uniforms	4,749	6,000	6,000	5,819	6,000
55732	452 Utilities	22,724	21,500	21,500	22,262	21,500
55732	467 Fencing	0	10,000	75,000	0	10,000
55732	499 Other Supplies And Materials	8,344	28,580	28,580	9,340	13,000
55732	708 Communication Equipment	618	1,000	1,000	967	1,000
55732	709 Data Processing Equipment	254	2,500	2,500	148	2,500
55732	718 Motor Vehicles	0	338,000	338,000	337,570	295,000
55732	724 Site Development	2,045	220,000	477,000	182,788	20,000
55732	733 Solid Waste Equipment	0	159,700	311,200	147,239	40,000
<b>Total Convenience Centers</b>		<b>\$2,002,212</b>	<b>\$3,191,862</b>	<b>\$3,780,362</b>	<b>\$2,895,209</b>	<b>\$3,076,185</b>

**55739 Other Waste Collection**

55739	149 Laborers	\$30,395	\$33,711	\$33,711	\$33,711	\$37,272
55739	169 Part-Time Personnel	36,314	47,520	47,520	38,456	48,760
55739	186 Longevity Pay	100	125	125	125	150
55739	187 Overtime Pay	318	1,500	1,500	271	1,500
55739	201 Social Security	4,132	5,140	5,140	4,398	5,440
55739	204 Pensions	3,279	3,770	3,770	3,633	3,960
55739	205 Employee And Dependent Insurance	8,823	9,900	9,900	9,896	10,490
55739	209 Disability Insurance	56	70	70	62	70
55739	212 Employer Medicare	966	1,210	1,210	1,029	1,280
55739	307 Communication	365	400	400	378	300
55739	312 Contracts W/Private Agencies	72,438	80,000	98,000	95,262	90,000
55739	336 Maint. & Repair Serv. - Equip.	0	2,400	2,400	852	2,400
55739	399 Other Contracted Services	37,900	22,000	50,800	39,692	40,000
55739	499 Other Supplies And Materials	2,276	4,000	4,000	1,820	4,000
55739	724 Site Development	0	15,000	5,000	0	15,000
55739	733 Solid Waste Equipment	0	0	0	0	110,000
<b>Total Other Waste Collection</b>		<b>\$197,362</b>	<b>\$226,746</b>	<b>\$263,546</b>	<b>\$229,585</b>	<b>\$370,622</b>

**55754 Landfill Operation And Maintenance**

55754	142 Mechanic(S)	\$45,325	\$46,118	\$46,118	\$46,118	\$51,297
55754	162 Clerical Personnel	31,197	31,722	31,722	31,722	35,349
55754	186 Longevity Pay	400	425	425	425	450
55754	187 Overtime Pay	4,245	5,000	5,000	2,480	5,000
55754	201 Social Security	4,956	5,170	5,170	4,900	5,710
55754	204 Pensions	8,652	8,880	8,880	8,600	9,360
55754	205 Employee And Dependent Insurance	11,843	12,510	12,510	12,501	13,000
55754	209 Disability Insurance	142	150	150	144	170
55754	212 Employer Medicare	1,159	1,210	1,210	1,146	1,340
55754	302 Advertising	0	1,000	1,000	0	1,000
55754	307 Communication	1,610	3,000	3,000	1,628	2,000
55754	312 Contracts W/Private Agencies	788,130	300,000	300,000	292,940	300,000
55754	321 Engineering Services	33,698	50,000	47,500	16,492	50,000
55754	336 Maint. & Repair Serv. - Equip.	1,291	10,000	10,000	7,379	10,000
55754	338 Maint. & Repair Serv. - Vehicles	12	2,000	2,000	106	2,000
55754	348 Postal Charges	5	100	100	0	100
55754	351 Rentals	1,359	4,000	4,000	3,532	3,000
55754	355 Travel	2,260	5,000	7,500	7,460	5,000
55754	359 Disposal Fees	276,307	260,000	295,000	305,908	300,000
55754	362 Penalties	17,145	0	0	0	0
55754	409 Crushed Stone	9,159	8,000	8,000	7,850	8,000

**Rutherford County Government  
Solid Waste/Sanitation Fund**

**Fund 116**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020

Estimated/Appropriated/Actual Account Number	Actual 2018	Original Budget 2019	Amended Budget 2019	Estimate Current Year 2019	Commission Approved 2020
55754 411 Data Processing Supplies	1,778	2,000	2,000	1,613	1,500
55754 412 Diesel Fuel	3,513	10,000	6,000	0	10,000
55754 417 Equipment Parts - Light	0	1,500	1,500	0	1,500
55754 418 Equipment & Machinery Parts	4,691	12,000	21,000	9,781	12,000
55754 420 Fertilizer, Lime, Chemicals & Seed	1,855	20,000	0	0	20,000
55754 424 Garage Supplies	0	1,500	1,500	0	1,500
55754 425 Gasoline	0	1,500	1,500	0	1,500
55754 433 Lubricants	1,348	2,000	2,000	1,113	2,000
55754 446 Small Tools	583	1,000	1,000	0	1,000
55754 450 Tires And Tubes	633	2,000	2,000	0	2,000
55754 451 Uniforms	1,901	2,600	2,600	1,953	2,600
55754 452 Utilities	7,767	6,000	6,000	7,417	6,000
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	2,147	4,000	4,000	2,785	4,000
<b>Total Landfill Operation And Maintenance</b>	<b>\$1,265,111</b>	<b>\$823,385</b>	<b>\$843,385</b>	<b>\$775,993</b>	<b>\$871,376</b>
<b>55770 Postclosure Care Costs</b>					
55770 308 Consultants	\$93,980	\$90,000	\$90,000	\$0	\$0
55770 312 Contracts W/Private Agencies	179,170	400,000	400,000	274,960	400,000
55770 321 Engineering Services	7,045	52,500	52,500	15,553	52,500
55770 359 Disposal Fees	0	2,000	2,000	0	1,000
55770 366 Contracts For Postclosure Care	125,364	200,000	200,000	17,341	100,000
55770 409 Crushed Stone	2,986	20,000	20,000	153	20,000
55770 420 Fertilizer, Lime, Chemicals & Seed	4,765	50,000	50,000	2,657	25,000
55770 463 Testing	36,265	45,000	45,000	4,738	45,000
55770 499 Other Supplies And Materials	3,254	5,000	5,000	0	5,000
<b>Total Postclosure Care Costs</b>	<b>\$452,829</b>	<b>\$864,500</b>	<b>\$864,500</b>	<b>\$315,402</b>	<b>\$648,500</b>
<b>58600 Employee Benefits</b>					
58600 513 Worker's Compensation Ins	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
<b>Total Employee Benefits</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>58900 Miscellaneous</b>					
58900 502 Building And Contents Insurance	\$3,230	\$3,680	\$3,680	\$3,652	\$4,048
58900 505 Judgments	11,000	11,000	11,000	0	12,100
58900 506 Liability Insurance	7,235	9,000	9,000	8,187	9,900
58900 510 Trustee's Commission	46,276	50,000	50,000	40,097	50,000
<b>Total Miscellaneous</b>	<b>\$67,741</b>	<b>\$73,680</b>	<b>\$73,680</b>	<b>\$51,936</b>	<b>\$76,048</b>
<b>Total Expenditures</b>	<b>\$4,232,935</b>	<b>\$5,405,760</b>	<b>\$6,054,060</b>	<b>\$4,469,989</b>	<b>\$5,213,699</b>



# RUTHERFORD COUNTY TENNESSEE

2019-2020

## 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. While the Ambulance Service generates revenues through patient charges, an additional 7.18 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. Beginning September, 2018 the Ambulance Service began providing non-emergency transport services.*





**Ambulance Fund**  
**Fund 118**  
**Estimated Revenues, Expenditures & Available Funds**  
**For the Fiscal Year Ended June 30, 2020**

	<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>REVENUES</b>					
Local Taxes	\$4,901,107	\$4,873,935	\$5,018,395	\$5,041,861	\$6,967,465
Charges Current Services	8,384,986	8,296,500	8,409,500	8,709,766	8,506,000
Other Local Revenues	13,873	3,500	18,440	47,817	14,500
State Of Tennessee	12,966	10,000	20,000	20,947	13,000
Federal Revenue	0	0	0	0	0
Other Sources	0	0	0	0	0
<b>Total Revenues</b>	<b>\$13,312,932</b>	<b>\$13,183,935</b>	<b>\$13,466,335</b>	<b>\$13,820,391</b>	<b>\$15,500,965</b>
<b>EXPENDITURES</b>					
Ambulance/Emergency Medical Services	\$13,364,474	\$14,896,447	\$14,924,147	\$14,051,565	\$15,371,950
Other Local Health Services	0	236,465	236,465	187,472	213,820
Transfers Out	4,381	0	0	0	0
<b>Total Expenditures</b>	<b>\$13,368,855</b>	<b>\$15,132,912</b>	<b>\$15,160,612</b>	<b>\$14,239,037</b>	<b>\$15,585,770</b>

Revenues over(under) Expenditures           (\$418,646)

Estimated Revenues over (under) Appropriations                   (\$84,805)

Un/Assigned Fund Balance July 1           \$3,753,321           \$3,423,502

Adjustments to Un/assigned fund Balance           88,827

Change to Fund Balance           (418,646)                     (84,805)

Un/Assigned Fund Balance June 30           \$3,423,502                     \$3,338,697

**Rutherford County Government  
Ambulance Fund**

**Fund 118**

**Statement of Estimated Revenues**

Fiscal Year Ending June 30, 2020

Account Number Estimated/Actual	Audited Actual 2018	Original Budget 2019	Amended Budget 2019	Estimate Current Year 2019	Commission Approved 2020
<b>Revenue</b>					
<b>Local Taxes</b>					
40110 Current Property Tax	\$4,675,247	\$4,659,262	\$4,788,162	\$4,787,551	\$6,727,762
40120 Trustee's Collect. - Prior Yr.	45,083	44,400	47,760	47,498	46,880
40130 Circuit Clerk/Clerk & Mast. Coll.-F	22,834	19,700	27,200	34,494	32,000
40140 Interest And Penalty	9,432	9,800	9,800	9,461	9,350
40150 Pick-Up Taxes	8,778	4,900	9,600	9,770	8,000
40161 Payments In Lieu Of Taxes-Tva	374	373	373	389	373
40270 Business Tax	139,359	135,500	135,500	152,698	143,100
<b>Total Local Taxes</b>	<b>\$4,901,107</b>	<b>\$4,873,935</b>	<b>\$5,018,395</b>	<b>\$5,041,861</b>	<b>\$6,967,465</b>
<b>Charges For Current Services</b>					
43120 Patient Charges	\$8,152,380	\$7,850,000	\$7,663,000	\$7,872,511	\$8,000,000
43130 Past Due Collections - Ambulance	126,130	120,000	375,000	395,451	126,000
43190 Other General Service Charges	0	236,500	236,500	289,959	240,000
43517 Tuition	5,940	0	0	0	0
43990 Other Charges For Services	100,536	90,000	135,000	151,845	140,000
<b>Total Charges Current Serv</b>	<b>\$8,384,986</b>	<b>\$8,296,500</b>	<b>\$8,409,500</b>	<b>\$8,709,766</b>	<b>\$8,506,000</b>
<b>Other Local Revenues</b>					
44130 Sale Of Materials And Supplies	\$4,073	\$3,500	\$2,740	\$3,497	\$3,500
44530 Sale Of Equipment	0	0	0	27,370	0
44570 Contributions & Gifts	9,800	0	15,700	16,950	11,000
<b>Total Other Local Revenues</b>	<b>\$13,873</b>	<b>\$3,500</b>	<b>\$18,440</b>	<b>\$47,817</b>	<b>\$14,500</b>
<b>State Of Tennessee</b>					
46990 Other State Revenues	\$12,966	\$10,000	\$20,000	\$20,947	\$13,000
<b>Total State Of Tennessee</b>	<b>\$12,966</b>	<b>\$10,000</b>	<b>\$20,000</b>	<b>\$20,947</b>	<b>\$13,000</b>
<b>Federal Government</b>					
47230 Disaster Relief	\$0	\$0	\$0	\$0	\$0
47990 Other Direct Federal Revenue	0	0	0	0	0
<b>Total Federal Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Sources</b>					
49700 Insurance Recovery	\$0	\$0	\$0	\$0	\$0
<b>Total Other Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$13,312,932</b>	<b>\$13,183,935</b>	<b>\$13,466,335</b>	<b>\$13,820,391</b>	<b>\$15,500,965</b>

**Rutherford County Government  
Ambulance Fund**

**Fund 118**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020

Estimated/Appropriated/Actual Account Number	Actual 2018	Original Budget 2019	Amended Budget 2019	Estimate Current Year 2019	Commission Approved 2020
<b>55130 Ambulance/Emergency Medical Services</b>					
55130 101 County Official/Administrative	\$102,503	\$109,012	\$112,312	\$112,291	\$98,674
55130 105 Supervisor/Director	1,319,745	1,385,502	1,420,502	1,420,502	1,235,073
55130 119 Accountants/Bookkeepers	257,670	229,957	229,957	208,196	249,312
55130 133 Paraprofessionals	4,853,472	5,163,138	5,024,838	4,926,852	5,567,781
55130 148 Dispatchers/Radio Operators	501,155	572,965	572,965	543,488	635,168
55130 167 Maintenance Personnel	35,454	37,107	37,107	35,967	40,071
55130 169 Part-Time Personnel	446,218	500,000	475,000	427,935	400,000
55130 186 Longevity Pay	34,075	36,100	36,100	35,325	35,825
55130 187 Overtime Pay	385,000	400,000	525,000	510,534	500,000
55130 196 In-Service Training	34,738	59,800	49,800	39,111	59,800
55130 201 Social Security	474,107	522,900	522,900	489,993	543,240
55130 204 Pensions	792,236	845,750	845,750	807,583	849,570
55130 205 Employee And Dependent Insurance	1,283,478	1,455,730	1,455,730	1,398,305	1,469,120
55130 209 Disability Insurance	10,296	13,860	13,860	13,211	14,480
55130 212 Employer Medicare	110,880	122,290	122,290	114,595	127,050
55130 307 Communication	91,269	100,000	90,000	84,975	100,000
55130 312 Contracts W/Private Agencies	77,699	164,360	164,360	107,780	174,594
55130 321 Engineering Services	0	25,000	5,000	0	25,000
55130 322 Evaluation And Testing	8,000	8,000	8,000	11,320	4,000
55130 330 Operating Lease	0	0	0	0	14,300
55130 335 Maint. & Repair Serv. - Bldgs.	53,742	72,000	72,000	61,809	72,000
55130 338 Maint. & Repair Serv. - Vehicles	119,678	200,000	200,000	120,001	200,000
55130 340 Medical & Dental Services	13,500	13,500	13,500	13,500	13,840
55130 347 Pest Control	6,097	6,132	6,132	4,599	6,432
55130 348 Postal Charges	809	1,000	1,000	516	1,000
55130 349 Printing, Stationery & Forms	446	2,000	2,000	870	2,000
55130 355 Travel	2,968	7,000	7,000	6,337	12,100
55130 399 Other Contracted Services	469,648	462,730	462,730	429,704	470,550
55130 410 Custodial Supplies	13,469	18,000	18,000	12,985	15,000
55130 411 Data Processing Supplies	13,553	15,260	15,260	7,716	18,480
55130 413 Drugs And Medical Supplies	387,116	432,400	432,400	374,677	432,400
55130 425 Gasoline	204,873	200,000	235,000	225,853	200,000
55130 429 Instructional Supp & Mat	16,147	17,500	17,500	12,458	17,600
55130 435 Office Supplies	7,460	19,650	19,650	9,220	12,000
55130 451 Uniforms	55,385	60,000	60,000	59,417	65,000
55130 452 Utilities	101,281	132,180	117,180	100,929	100,800
55130 499 Other Supplies And Materials	42,600	58,825	60,525	31,635	58,825
55130 502 Building and Contents Insurance	0	0	0	0	2,775
55130 505 Judgments	40,000	50,000	50,000	50,000	50,000
55130 506 Liability Insurance	0	0	0	0	24,655
55130 509 Refunds	47,599	60,000	60,000	45,915	60,000
55130 510 Trustee's Commission	180,516	180,000	192,000	184,461	185,000
55130 513 Worker's Compensation Insurance	50,000	50,000	50,000	50,000	50,000
55130 524 In Service/Staff Development	44,448	20,000	34,000	32,865	20,000
55130 530 Assessments & Penalties	139,724	188,000	208,000	152,078	225,000
55130 599 Other Charges	44,063	70,000	70,000	51,936	27,689
55130 707 Building Improvements	3,200	0	0	0	10,000
55130 708 Communication Equipment	62,989	76,800	57,800	57,164	107,600
55130 709 Data Processing Equipment	11,089	59,499	78,499	46,721	113,346
55130 718 Motor Vehicles	395,970	488,000	488,000	487,991	438,000
55130 735 Health Equipment	18,109	178,000	178,000	128,062	205,800
55130 790 Other Equipment	0	6,500	6,500	4,183	11,000
<b>Total Ambulance/Emergency Medical Service</b>	<b>\$13,364,474</b>	<b>\$14,896,447</b>	<b>\$14,924,147</b>	<b>\$14,051,565</b>	<b>\$15,371,950</b>

**Rutherford County Government  
Ambulance Fund**

**Fund 118**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020

**Estimated/Appropriated/Actual  
Account Number**

		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>55190</b>	<b>Other Local Health Services</b>					
55190	133 Paraprofessionals	\$0	\$133,580	\$106,580	\$100,064	\$140,150
55190	169 Part-Time Personnel	0	5,550	20,550	20,550	7,000
55190	187 Overtime Pay	0	6,895	18,895	17,370	7,000
55190	201 Social Security	0	9,060	9,060	8,492	9,560
55190	204 Pensions	0	14,980	14,980	12,339	14,960
55190	205 Employee And Dependent Insurance	0	55,430	55,430	19,890	23,150
55190	209 Disability Insurance	0	250	250	181	260
55190	212 Employer Medicare	0	2,120	2,120	1,986	2,240
55190	338 Maint. & Repair Serv. - Vehicles	0	2,000	2,000	0	2,500
55190	425 Gasoline	0	6,600	6,600	6,600	7,000
<b>Total</b>	<b>Other Local Health Services</b>	<b>\$0</b>	<b>\$236,465</b>	<b>\$236,465</b>	<b>\$187,472</b>	<b>\$213,820</b>
<b>99100</b>	<b>Transfers Out</b>					
99100	590 Transfers To Other Funds	\$4,381	\$0	\$0	\$0	\$0
<b>Total</b>	<b>Transfers Out</b>	<b>\$4,381</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total</b>	<b>Expenditures</b>	<b>\$13,368,855</b>	<b>\$15,132,912</b>	<b>\$15,160,612</b>	<b>\$14,239,037</b>	<b>\$15,585,770</b>

# RUTHERFORD COUNTY TENNESSEE

2019-2020

## 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**

**Fund 119**

Estimated Revenues, Expenditures & Available Funds  
For the Fiscal Year Ended June 30, 2020

	<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>REVENUES</b>					
<b>Other Local Revenues</b>					
44110 Interest Earned	\$84,433	\$82,675	\$82,675	\$82,315	\$79,808
<b>Total Revenues</b>	<b>\$84,433</b>	<b>\$82,675</b>	<b>\$82,675</b>	<b>\$82,315</b>	<b>\$79,808</b>
<b>EXPENDITURES</b>					
<b>58120 Industrial Development</b>					
58120 510 Trustee's Commission	\$844	\$827	\$827	\$757	\$800
58120 590 Transfers To Other Funds	195,395	199,015	199,015	199,015	197,575
<b>Total Industrial Development</b>	<b>\$196,239</b>	<b>\$199,842</b>	<b>\$199,842</b>	<b>\$199,772</b>	<b>\$198,375</b>
<b>Total Expenditures</b>	<b>\$196,239</b>	<b>\$199,842</b>	<b>\$199,842</b>	<b>\$199,772</b>	<b>\$198,375</b>

Revenues over(under) Expenditures (\$117,457)  
 Estimated Revenues over (under) Appropriations (\$118,567)

Un/Assigned Fund Balance July 1	\$166,319	\$205,761
Adjustments to Un/assigned fund Balance	156,899	158,527
Change to Fund Balance	(117,457)	(118,567)
Un/Assigned Fund Balance June 30	<u>\$205,761</u>	<u>\$245,721</u>



# RUTHERFORD COUNTY TENNESSEE

2019-2020

## 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 (Asset Forfeiture)**

**Fund 121**

Estimated Revenues, Expenditures & Available Funds  
For the Fiscal Year Ended June 30, 2020

	<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>REVENUES</b>					
<b>Other Local Revenues</b>					
44110 Interest Earned	\$2,779	\$2,000	\$2,000	\$3,260	\$3,000
<b>Total Other Local Revenues</b>	<b>\$2,779</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$3,260</b>	<b>\$3,000</b>
<b>Federal Government</b>					
47700 Asset Forfeiture Funds	39,049	0	9,250	9,250	0
<b>Total Federal Government</b>	<b>\$39,049</b>	<b>\$0</b>	<b>\$9,250</b>	<b>\$9,250</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$41,828</b>	<b>\$2,000</b>	<b>\$11,250</b>	<b>\$12,510</b>	<b>\$3,000</b>
<b>EXPENDITURES</b>					
<b>54110 Sheriff's Department</b>					
54110 196 In-Service Training	\$0	\$0	\$2,500	\$0	\$0
54110 319 Confidential Drug Enforcement	55,000	10,000	53,000	50,000	5,000
54110 338 Maint. & Repair Serv. - Vehicl	0	0	6,715	0	0
54110 357 Veterinary Services	0	0	2,535	1,867	0
54110 429 Instructional Supp & Mat	2,451	0	2,500	0	0
54110 451 Uniforms	0	0	5,000	0	0
54110 499 Other Supplies And Materials	5,874	0	2,500	0	0
54110 716 Law Enforcement Equipment	15,304	0	60,000	8,700	0
54110 799 Other Capital Outlay	23,024	0	6,500	0	0
<b>Total Sheriff's Department</b>	<b>\$101,653</b>	<b>\$10,000</b>	<b>\$141,250</b>	<b>\$60,567</b>	<b>\$5,000</b>
<b>Total Expenditures</b>	<b>\$101,653</b>	<b>\$10,000</b>	<b>\$141,250</b>	<b>\$60,567</b>	<b>\$5,000</b>

Revenues over(under) Expenditures           (\$48,057)  
 Estimated Revenues over (under) Appropriations                   (\$2,000)

Un/Assigned Fund Balance July 1           \$136,664           \$90,279  
 Adjustments to Un/assigned fund Balance           1,672  
 Change to Fund Balance           (48,057)                     (2,000)  
 Un/Assigned Fund Balance June 30           \$90,279                     \$88,279



# RUTHERFORD COUNTY TENNESSEE

2019-2020

## 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, 2020

	<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>REVENUES</b>					
<b>Fines, Forfeitures &amp; Penalties</b>					
42140 Drug Control Fines-Circuit	\$43,006	\$30,000	\$23,000	\$22,738	\$20,000
42340 Drug Control Fines-Gen. Sess.	16,919	15,000	9,800	11,206	10,500
42910 Proceeds From Confiscated Property	\$530,139	\$300,000	\$273,370	\$291,192	\$300,000
<b>Total Fines, Forfeitures &amp; Penalties</b>	<b>\$590,064</b>	<b>\$345,000</b>	<b>\$306,170</b>	<b>\$325,136</b>	<b>\$330,500</b>
<b>Charges For Current Services</b>					
43190 Other General Service Charges	\$1,125	\$0	\$0	\$0	\$0
<b>Total Charges For Current Svc</b>	<b>\$1,125</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Local Revenues</b>					
44110 Investment Income	\$11,087	\$5,000	\$13,725	\$17,209	\$13,000
44130 Sale of Materials and Supplies	0	0	410	408	0
49700 Insurance Recovery	40,484	0	0	0	0
<b>Total Other Local Revenues</b>	<b>\$51,571</b>	<b>\$5,000</b>	<b>\$14,135</b>	<b>\$17,617</b>	<b>\$13,000</b>
<b>Total Revenues</b>	<b>\$642,760</b>	<b>\$350,000</b>	<b>\$320,305</b>	<b>\$342,753</b>	<b>\$343,500</b>
<b>EXPENDITURES</b>					
<b>54150 Drug Enforcement</b>					
54150 196 In-Service Training	\$30,161	\$45,000	\$45,000	\$21,875	\$45,000
54150 319 Confidential Drug Enforcement	215,000	225,000	195,000	125,000	225,000
54150 335 Maint. & Repair Serv. - Bldgs.	0	0	0	0	10,000
54150 338 Maint. & Repair Serv. - Vehicles	17,567	30,000	30,000	16,950	30,000
54150 357 Veterinary Services	0	8,500	8,500	7,014	10,000
54150 401 Animal Food & Supplies	1,315	9,500	9,500	4,970	11,500
54150 431 Law Enforcement Supplies	1,406	7,500	7,500	1,500	7,500
54150 451 Uniforms	0	3,000	3,000	1,251	3,000
54150 499 Other Supplies And Materials	22,971	30,000	30,000	18,834	25,000
54150 510 Trustee's Commission	5,150	4,660	4,660	4,930	5,000
54150 599 Other Charges	13,992	20,000	20,000	463	10,000
54150 707 Building Improvements	5,925	10,000	10,000	2,048	5,000
54150 709 Data Processing Equipment	12,327	25,000	25,000	14,512	20,000
54150 716 Law Enforcement Equipment	14,479	50,000	50,000	11,003	50,000
54150 718 Motor Vehicles	49,353	0	30,000	29,738	30,000
54150 799 Other Capital Outlay	130,197	15,000	15,000	0	0
<b>Total Drug Enforcement</b>	<b>\$519,843</b>	<b>\$483,160</b>	<b>\$483,160</b>	<b>\$260,088</b>	<b>\$487,000</b>
<b>99100 Transfers Out</b>					
99100 590 Transfers To Other Funds	\$540,000	\$50,000	\$50,000	\$50,000	\$50,000
<b>Total Transfers Out</b>	<b>\$540,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Total Expenditures</b>	<b>\$1,059,843</b>	<b>\$533,160</b>	<b>\$533,160</b>	<b>\$310,088</b>	<b>\$537,000</b>

Revenues over(under) Expenditures \$32,665  
 Estimated Revenues over (under) Appropriations (\$193,500)

Un/Assigned Fund Balance July 1 \$579,746 \$639,818  
 Adjustments to Un/assigned fund Balance 27,407  
 Change to Fund Balance 32,665 (193,500)  
 Un/Assigned Fund Balance June 30 \$639,818 \$446,318



# **RUTHERFORD COUNTY TENNESSEE**

**2019-2020**

## **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, 2020

	<b>Audited Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>REVENUES</b>					
Local Taxes	\$5,845,819	\$5,601,208	\$5,943,218	\$6,160,446	\$6,068,445
Other Local Revenue	311,459	140,000	286,375	224,583	225,000
State Of Tennessee	6,193,313	6,224,685	6,214,770	6,515,056	5,759,400
Federal Government	0	0	0	0	0
Other Sources	1,800	0	58,783	58,783	0
<b>Total Revenues</b>	<b>\$12,352,391</b>	<b>\$11,965,893</b>	<b>\$12,503,146</b>	<b>\$12,958,868</b>	<b>\$12,052,845</b>
<b>EXPENDITURES</b>					
Administration	\$784,326	\$836,846	\$886,821	\$821,872	\$902,329
Highway And Bridge Maintenance	5,771,355	6,679,825	6,897,990	6,521,236	7,018,440
Operation & Maint. Of Equip.	1,028,329	1,204,580	1,214,455	1,116,547	1,273,265
Other Charges	525,885	769,390	811,810	792,004	827,405
Employee Benefits	184,215	227,905	227,905	127,621	227,905
Capital Outlay	1,860,330	1,963,000	2,243,000	2,209,093	1,009,000
<b>Total Expenditures</b>	<b>\$10,154,440</b>	<b>\$11,681,546</b>	<b>\$12,281,981</b>	<b>\$11,588,373</b>	<b>\$11,258,344</b>

Revenues over(under) Expenditures \$1,370,495

Estimated Revenues over (under) Appropriations \$794,501

Un/Assigned Fund Balance July 1	\$15,757,802	\$17,128,297
Adjustments to Un/assigned fund Balance	0	
Change to Fund Balance	<u>1,370,495</u>	<u>794,501</u>
Un/Assigned Fund Balance June 30	<u>\$17,128,297</u>	<u>\$17,922,798</u>

**Rutherford County Government  
Highway/Public Works Fund**

**Fund 131**

**Statement of Estimated Revenues**

Fiscal Year Ending June 30, 2020

**Account Number**

**Estimated/Actual**

	<b>Audited Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>Revenue</b>					
<b>Local Taxes</b>					
40110	\$889,626	\$890,477	\$913,272	\$910,997	\$927,644
40120	8,578	8,400	9,100	9,038	8,960
40130	4,345	3,760	6,175	6,260	6,130
40140	1,792	1,800	1,800	1,798	1,790
40150	1,670	900	2,000	1,859	1,500
40161	71	71	71	72	71
40210	852,516	760,000	900,000	957,625	990,000
40240	3,615,844	3,510,000	3,635,000	3,695,134	3,705,000
40270	26,518	25,800	25,800	28,725	27,350
40280	444,859	400,000	450,000	548,938	400,000
<b>Total Local Taxes</b>	<b>\$5,845,819</b>	<b>\$5,601,208</b>	<b>\$5,943,218</b>	<b>\$6,160,446</b>	<b>\$6,068,445</b>
<b>Other Local Revenue</b>					
44110	\$165,272	\$115,000	\$192,000	\$208,072	\$200,000
44130	3,687	25,000	16,000	16,136	25,000
44170	0	0	78,375	375	0
44530	142,500	0	0	0	0
<b>Total Other Local Revenue</b>	<b>\$311,459</b>	<b>\$140,000</b>	<b>\$286,375</b>	<b>\$224,583</b>	<b>\$225,000</b>
<b>State Of Tennessee</b>					
46410	\$0	\$1,274,000	\$1,274,000	\$1,311,891	\$50,200
46420	1,322,330	408,200	0	0	408,200
46810	18,897	11,500	17,950	17,942	11,500
46920	4,662,605	4,341,485	4,733,320	4,995,742	5,100,000
46930	189,481	189,500	189,500	189,481	189,500
46980	0	0	0	0	0
<b>Total State Of Tennessee</b>	<b>\$6,193,313</b>	<b>\$6,224,685</b>	<b>\$6,214,770</b>	<b>\$6,515,056</b>	<b>\$5,759,400</b>
<b>Federal Government</b>					
47230	\$0	\$0	\$0	\$0	\$0
<b>Total Federal Government</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Sources</b>					
49700	\$1,800	\$0	\$58,783	\$58,783	\$0
<b>Total Other Sources</b>	<b>\$1,800</b>	<b>\$0</b>	<b>\$58,783</b>	<b>\$58,783</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$12,352,391</b>	<b>\$11,965,893</b>	<b>\$12,503,146</b>	<b>\$12,958,868</b>	<b>\$12,052,845</b>

**Rutherford County  
Highway/Road Fund**

**Fund 131**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020

**Estimated/Appropriated/Actual  
Account Number**

		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>61000</b>	<b>Administration</b>					
61000	101 County Official/Administrative	\$133,432	\$139,651	\$139,651	\$139,651	\$145,454
61000	103 Assistant(S)	69,037	71,550	72,585	72,084	77,160
61000	161 Secretary(S)	104,009	108,175	110,255	109,249	115,940
61000	186 Longevity Pay	2,150	2,225	2,225	2,225	2,300
61000	187 Overtime Pay	0	750	750	0	750
61000	191 Board & Committee Members Fees	23,700	25,200	40,300	39,300	45,500
61000	201 Social Security	19,775	21,545	22,685	20,973	24,430
61000	204 Pensions	32,900	34,360	34,700	34,423	34,710
61000	205 Employee And Dependent Insuran	64,356	77,405	77,405	67,301	73,795
61000	209 Disability Insurance	520	645	655	535	730
61000	212 Employer Medicare	4,638	5,040	5,310	5,044	5,710
61000	307 Communication	5,126	6,500	6,500	5,424	6,500
61000	320 Dues And Memberships	7,031	10,000	10,000	8,274	10,000
61000	328 Janitorial Services	7,500	9,000	9,000	8,100	9,700
61000	332 Legal Not, Recording, Ct Costs	1,951	2,500	2,500	803	2,500
61000	337 Maint. & Repair - Office Equip	62	1,000	1,000	249	1,000
61000	348 Postal Charges	767	800	800	766	900
61000	349 Printing, Stationery & Forms	1,093	2,500	2,500	661	2,500
61000	355 Travel	162	1,000	1,000	157	1,000
61000	413 Drugs & Medical Supplies	0	1,000	1,000	0	750
61000	415 Electricity	19,694	25,000	25,000	21,217	25,000
61000	434 Natural Gas	9,120	12,000	12,000	7,516	12,000
61000	435 Office Supplies	1,796	3,000	3,000	2,372	3,000
61000	454 Water And Sewer	6,328	9,000	9,000	6,200	9,000
61000	502 Building And Contents Insuranc	10,000	10,000	10,000	6,909	10,000
61000	506 Liability Insurance	130,000	130,000	130,000	125,673	130,000
61000	510 Trustee's Commission	116,440	110,000	140,000	124,505	135,000
61000	599 Other Charges	11,793	15,000	15,000	10,550	15,000
61000	719 Office Equipment	946	2,000	2,000	1,711	2,000
<b>Total</b>	<b>Administration</b>	<b>\$784,326</b>	<b>\$836,846</b>	<b>\$886,821</b>	<b>\$821,872</b>	<b>\$902,329</b>
<b>62000</b>	<b>Highway And Bridge Maintenance</b>					
62000	141 Foremen	\$342,242	\$356,810	\$368,250	\$364,733	\$422,375
62000	143 Equipment Operators	1,197,042	1,303,730	1,314,100	1,264,707	1,347,755
62000	147 Truck Drivers	238,284	311,675	322,060	291,161	359,105
62000	186 Longevity Pay	13,100	13,850	13,850	13,850	14,925
62000	187 Overtime Pay	14,709	20,000	20,000	8,332	20,000
62000	201 Social Security	104,497	124,360	126,360	112,712	134,180
62000	204 Pensions	192,454	213,825	217,265	206,907	219,880
62000	205 Employee And Dependent Insuran	542,804	787,765	567,765	554,349	699,830
62000	209 Disability Insurance	3,296	3,720	3,780	3,543	4,005
62000	212 Employer Medicare	24,438	29,090	29,560	26,360	31,385
62000	321 Engineering Services	15,060	20,000	20,000	20,000	20,000
62000	399 Other Contracted Services	123,853	125,000	125,000	124,394	150,000
62000	402 Asphalt	2,713,967	3,000,000	3,400,000	3,371,444	3,200,000
62000	409 Crushed Stone	106,890	125,000	125,000	62,841	125,000
62000	426 General Construction Materials	4,493	10,000	10,000	1,610	10,000
62000	440 Pipe-Metal	34,889	50,000	50,000	45,676	75,000
62000	443 Road Signs	34,206	35,000	35,000	24,611	35,000
62000	444 Salt	47,509	120,000	120,000	0	120,000
62000	451 Uniforms	17,622	30,000	30,000	24,006	30,000
<b>Total</b>	<b>Highway And Bridge Maintenance</b>	<b>\$5,771,355</b>	<b>\$6,679,825</b>	<b>\$6,897,990</b>	<b>\$6,521,236</b>	<b>\$7,018,440</b>

**Rutherford County  
Highway/Road Fund**

**Fund 131**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020  
**Estimated/Appropriated/Actual**  
**Account Number**

		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>63100</b>	<b>Operation &amp; Maint. Of Equip.</b>					
63100	141 Foremen	\$55,015	\$57,100	\$58,140	\$57,635	\$59,700
63100	142 Mechanic(S)	217,315	223,140	228,335	225,057	236,140
63100	149 Laborers	77,319	81,485	83,565	82,559	86,685
63100	186 Longevity Pay	2,875	2,775	2,775	2,775	3,000
63100	187 Overtime Pay	2,851	10,000	10,000	3,881	10,000
63100	201 Social Security	20,945	23,220	23,740	21,959	24,525
63100	204 Pensions	37,883	39,930	40,820	39,605	40,190
63100	205 Employee And Dependent Insuran	83,084	95,790	95,790	81,377	87,050
63100	209 Disability Insurance	642	700	720	677	735
63100	212 Employer Medicare	4,899	5,440	5,570	5,136	5,740
63100	336 Maint. & Repair - Equip.	83,210	85,000	85,000	77,957	100,000
63100	399 Other Contracted Services	29,257	35,000	35,000	34,073	42,000
63100	412 Diesel Fuel	134,354	225,000	225,000	204,882	225,000
63100	418 Equipment And Machinery Parts	147,535	150,000	150,000	146,543	172,500
63100	424 Garage Supplies	7,530	10,000	10,000	8,433	10,000
63100	425 Gasoline	49,122	60,000	60,000	43,883	60,000
63100	433 Lubricants	8,659	20,000	20,000	15,135	20,000
63100	450 Tires And Tubes	50,062	60,000	60,000	50,180	60,000
63100	499 Other Supplies And Materials	15,772	20,000	20,000	14,800	30,000
<b>Total</b>	<b>Operation &amp; Maint. Of Equip.</b>	<b>\$1,028,329</b>	<b>\$1,204,580</b>	<b>\$1,214,455</b>	<b>\$1,116,547</b>	<b>\$1,273,265</b>
<b>65000</b>	<b>Other Charges</b>					
65000	103 Assistant(S)	\$57,998	\$61,130	\$34,170	\$34,091	\$67,555
65000	140 Salary Supplements	10,000	10,000	10,000	10,000	10,000
65000	141 Foremen	52,823	54,905	55,945	55,443	57,505
65000	143 Equipment Operators	102,780	114,610	117,730	115,986	168,580
65000	161 Secretary(S)	48,153	50,235	51,275	50,773	52,835
65000	186 Longevity Pay	1,525	1,650	1,650	1,650	2,150
65000	187 Overtime Pay	1,154	2,500	2,500	3,433	2,500
65000	196 In-Service Training	5,168	7,500	2,300	2,194	7,500
65000	201 Social Security	15,847	18,300	15,790	15,630	22,260
65000	204 Pensions	29,255	31,460	29,130	28,903	36,475
65000	205 Employee And Dependent Insurance	78,494	95,870	71,970	71,457	103,265
65000	209 Disability Insurance	486	550	470	457	670
65000	212 Employer Medicare	3,706	4,280	3,680	3,655	5,210
65000	307 Communication	1,386	1,700	1,700	1,280	1,700
65000	332 Legal Notices	43	500	500	372	500
65000	336 Maint. & Repair Serv. - Equip.	15,562	30,000	22,500	16,840	40,000
65000	349 Printing, Stationery & Forms	0	500	0	0	500
65000	355 Travel	3,591	5,000	2,300	2,270	5,000
65000	399 Other Contracted Services	5,358	10,000	10,000	9,954	10,000
65000	409 Crushed Stone	270	5,000	1,500	1,422	5,000
65000	411 Data Processing Supplies	417	900	900	293	900
65000	412 Diesel Fuel	12,166	20,000	11,000	10,126	20,000
65000	418 Equipment & Machinery Parts	8,717	30,000	30,000	25,635	40,000
65000	425 Gasoline	3,632	8,000	3,700	3,607	8,000
65000	426 General Construction Materials	5,932	7,500	3,500	2,578	7,500
65000	433 Lubricants	257	3,000	100	56	2,500
65000	435 Office Supplies	413	1,800	1,800	1,026	1,800
65000	440 Pipe - Metal	5,000	7,500	7,500	7,389	7,500
65000	450 Tires And Tubes	4,878	5,000	0	0	5,000

**Rutherford County  
Highway/Road Fund**

**Fund 131**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020  
**Estimated/Appropriated/Actual**  
**Account Number**

		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
65000	499 Other Supplies And Materials	4,373	5,000	5,000	4,002	5,000
65000	790 Other Equipment	46,501	175,000	313,200	311,482	130,000
<b>Total Other Charges</b>		<b>\$525,885</b>	<b>\$769,390</b>	<b>\$811,810</b>	<b>\$792,004</b>	<b>\$827,405</b>
<b>66000</b>	<b>Employee Benefits</b>					
66000	205 Employee And Dependent Insurance	\$0	\$8,820	\$8,820	\$0	\$8,820
66000	210 Unemployment Compensation	614	5,000	5,000	390	5,000
66000	299 Other Fringe Benefits	125,516	156,000	156,000	127,231	156,000
66000	513 Worker's Compensation Ins	58,085	58,085	58,085	0	58,085
<b>Total Employee Benefits</b>		<b>\$184,215</b>	<b>\$227,905</b>	<b>\$227,905</b>	<b>\$127,621</b>	<b>\$227,905</b>
<b>68000</b>	<b>Capital Outlay</b>					
68000	705 Bridge Construction	\$48,764	\$1,350,000	\$1,350,000	\$1,346,479	\$51,000
68000	707 Building Improvements	522	5,000	5,000	3,396	5,000
68000	714 Highway Equipment	563,706	200,000	880,000	859,218	545,000
68000	726 State Aid Projects	1,247,338	408,000	8,000	0	408,000
<b>Total Capital Outlay</b>		<b>\$1,860,330</b>	<b>\$1,963,000</b>	<b>\$2,243,000</b>	<b>\$2,209,093</b>	<b>\$1,009,000</b>
<b>Total</b>	<b>Expenditures</b>	<b>\$10,154,440</b>	<b>\$11,681,546</b>	<b>\$12,281,981</b>	<b>\$11,588,373</b>	<b>\$11,258,344</b>



# **RUTHERFORD COUNTY TENNESSEE**

**2019-2020**

## **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 generated 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, 2020

	<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>REVENUES</b>					
Local Taxes	\$148,119,274	\$149,302,070	\$153,401,282	\$154,061,031	\$160,137,048
Licenses & Permits	12,705	12,000	12,000	12,382	12,000
Charges For Current Serv	236,593	177,000	237,000	320,405	177,000
Other Local Revenues	1,365,934	664,559	1,460,609	1,846,265	1,943,370
State Of Tennessee	216,919,031	221,671,918	226,979,488	227,858,899	234,954,018
Federal Government	1,063,594	1,180,000	1,409,574	1,452,787	1,180,000
Other Sources	656,027	150,000	185,905	271,180	150,000
<b>Total Revenues</b>	<b>\$368,373,158</b>	<b>\$373,157,547</b>	<b>\$383,685,858</b>	<b>\$385,822,949</b>	<b>\$398,553,436</b>
<b>EXPENDITURES</b>					
Reg Education Prg - Elem/Sec	\$192,751,913	\$214,029,651	\$212,747,955	\$206,467,456	\$227,057,896
Alternative Instruction	2,181,904	2,310,951	2,314,708	2,231,139	2,376,214
Special Education Program	29,326,830	31,985,019	32,283,587	30,837,698	34,173,362
Career and Technical Education Program	13,960,406	14,884,322	14,971,237	13,945,246	17,192,088
Attendance	775,529	828,489	1,107,759	1,051,426	875,359
Health Services	4,493,190	4,723,412	5,100,527	4,926,759	5,060,567
Other Student Support	8,979,849	10,075,509	10,459,399	10,094,439	11,758,115
Regular Instruction Program	11,613,112	12,656,991	12,646,946	12,160,281	13,613,652
Alternative Instruction Prg	940,628	996,576	1,019,432	968,005	1,043,718
Special Education Program	1,576,501	1,743,578	1,548,472	1,407,441	1,687,378
Career and Technical Education Program	275,382	374,239	457,498	422,874	458,178
Technology	4,882,726	3,758,560	4,735,767	4,349,494	4,692,472
Adult Program	145,062	166,387	166,387	166,283	170,265
Board Of Education	6,489,719	7,706,122	7,468,567	6,827,352	8,015,138
Director Of Schools	897,766	941,372	941,963	876,554	967,770
Office Of The Principal	20,265,999	21,776,558	21,807,464	21,205,527	23,637,510
Fiscal Services	1,057,790	1,132,143	1,187,143	1,143,086	1,372,883
Human Resources/Personnel	506,916	555,912	555,912	465,567	573,471
Operation Of Plant	24,382,464	25,595,954	25,860,415	24,882,266	27,649,710
Maintenance Of Plant	8,065,360	8,473,223	9,783,718	9,311,637	8,677,488
Transportation	18,095,070	18,855,923	18,931,056	18,829,080	20,657,673
Community Services	45,391	42,000	49,565	43,699	42,000
Early Childhood Education	3,160,285	3,558,258	3,589,567	3,298,008	3,395,487
Regular Capital Outlay	4,250	75,000	137,910	55,864	75,000
Education	519,842	812,592	812,592	692,592	1,008,953
Education	27,845	40,134	40,134	32,333	30,438
Transfers Out	4,541,758	0	75,768	75,768	0
<b>Total Expenditures</b>	<b>\$359,963,487</b>	<b>\$388,098,875</b>	<b>\$390,801,448</b>	<b>\$376,767,874</b>	<b>\$416,262,785</b>

Revenues over(under) Expenditures \$9,055,075

Estimated Revenues over (under) Appropriations (\$17,709,349)

Un/Assigned Fund Balance July 1 \$42,330,940 \$56,698,875

Adjustments to Un/assigned fund Balance 5,312,860

Change to Fund Balance 9,055,075 (17,709,349)

Un/Assigned Fund Balance June 30 \$56,698,875 \$38,989,526

**Rutherford County Board of Education  
General Purpose School Fund**

**Fund 141**

**Statement of Estimated Revenues**

Fiscal Year Ending June 30, 2020

Account Number Estimated/Actual	Actual 2018	Original Budget 2019	Amended Budget 2019	Estimate Current Year 2019	Commission Approved 2020
<b>Revenue</b>					
<b>Local Taxes</b>					
40110 Current Property Tax	\$77,018,866	\$76,840,801	\$79,000,235	\$78,949,936	\$83,470,511
40120 Trustee's Collect. - Prior Yr.	742,705	732,400	782,400	783,282	773,880
40130 Clerk & Master Collections	376,004	325,550	548,565	544,611	529,490
40140 Interest And Penalty	155,321	162,700	162,700	156,058	154,780
40150 Pick-Up Taxes	144,604	81,300	158,000	161,118	132,370
40161 Pay In Lieu Of Taxes - Tva	6,161	6,219	6,282	6,246	6,167
40162 Pmnts In Lieu Of Taxes - Local	941,440	937,500	957,500	886,033	860,000
40210 Local Option Sales Tax	61,848,919	63,551,000	65,091,000	65,354,328	67,460,000
40240 Wheel Tax	4,095,813	3,976,600	4,156,600	4,190,765	4,197,500
40270 Business Tax	2,295,689	2,238,000	2,358,000	2,491,699	2,362,350
40275 Mixed Drink Tax	493,752	450,000	180,000	536,955	190,000
<b>Total Local Taxes</b>	<b>\$148,119,274</b>	<b>\$149,302,070</b>	<b>\$153,401,282</b>	<b>\$154,061,031</b>	<b>\$160,137,048</b>
<b>Licenses And Permits</b>					
41110 Marriage Licenses	\$12,705	\$12,000	\$12,000	\$12,382	\$12,000
<b>Total Licenses &amp; Permits</b>	<b>\$12,705</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$12,382</b>	<b>\$12,000</b>
<b>Charges For Current Services</b>					
43513 Tuition - Summer School	\$68,900	\$70,000	\$70,000	\$77,400	\$70,000
43517 Tuition - Other	51,427	55,000	55,000	50,250	55,000
43541 Contract Adm Svcs/Other Lea's	13,226	15,000	15,000	29,813	15,000
43551 School Based Health Services-FFS	0	0	15,000	11,242	0
43990 Other Charges For Services	103,040	37,000	82,000	151,700	37,000
<b>Total Charges For Current Services</b>	<b>\$236,593</b>	<b>\$177,000</b>	<b>\$237,000</b>	<b>\$320,405</b>	<b>\$177,000</b>
<b>Other Local Revenues</b>					
44110 Investment Income	\$826,363	\$600,000	\$1,000,000	\$1,040,362	\$850,000
44120 Lease/Rentals	43,424	25,000	42,000	47,989	35,000
44130 Sale Of Materials And Supplies	14,573	10,000	36,000	36,104	10,000
44146 Erate Funding	339,033	0	234,637	457,697	738,074
44170 Miscellaneous Refunds	30,032	2,559	9,525	17,641	2,559
44530 Sale Of Equipment	19,131	2,000	5,450	10,661	2,000
44540 Sale of Property	0	0	0	815	0
44570 Contributions & Gifts	82,652	25,000	72,990	166,164	25,000
44990 Other Local Revenues	10,726	0	60,007	68,832	280,737
<b>Total Other Local Revenues</b>	<b>\$1,365,934</b>	<b>\$664,559</b>	<b>\$1,460,609</b>	<b>\$1,846,265</b>	<b>\$1,943,370</b>
<b>State Of Tennessee</b>					
46511 Basic Education Program	\$211,403,496	\$216,439,900	\$220,439,900	\$221,243,305	\$229,814,000
46512 Basic Education Program - IEA	0	15,000	56,008	46,907	15,000
46515 Early Childhood Education	1,228,248	1,351,793	1,355,643	1,355,643	1,351,793
46550 Driver Education	229,488	278,000	278,000	308,297	278,000
46590 Other State Education Funds	292,259	275,715	1,525,435	1,536,840	183,715
46591 Coordinated School Health	180,000	180,000	180,000	193,000	180,000
46592 Internet Connectivity	115,767	115,767	115,767	0	115,767
46610 Career Ladder Program	557,418	601,770	601,770	521,830	601,770
46640 Vocational Equipment	556,300	0	0	0	0
46790 Other Vocational	2,787	63,973	63,973	78,561	63,973

**Rutherford County Board of Education  
General Purpose School Fund**

**Fund 141**

**Statement of Estimated Revenues**

Fiscal Year Ending June 30, 2020

Account Number Estimated/Actual	Actual 2018	Original Budget 2019	Amended Budget 2019	Estimate Current Year 2019	Commission Approved 2020
46851 State Revenue Sharing - T.V.A.	2,338,930	2,335,000	2,335,000	2,476,705	2,335,000
46980 Other State Grants	14,338	15,000	27,992	97,811	15,000
<b>Total State Of Tennessee</b>	<b>\$216,919,031</b>	<b>\$221,671,918</b>	<b>\$226,979,488</b>	<b>\$227,858,899</b>	<b>\$234,954,018</b>
<b>Federal Government</b>					
47143 Special Education - Grants	\$456,901	\$550,000	\$779,574	\$779,574	\$550,000
47640 Rote Reimbursement	606,693	630,000	630,000	673,213	630,000
<b>Total Federal Government</b>	<b>\$1,063,594</b>	<b>\$1,180,000</b>	<b>\$1,409,574</b>	<b>\$1,452,787</b>	<b>\$1,180,000</b>
<b>Other Sources</b>					
49700 Insurance Recovery	\$434,599	\$0	\$35,905	\$35,905	\$0
49800 Transfers In	221,428	150,000	150,000	235,275	150,000
<b>Total Other Sources</b>	<b>\$656,027</b>	<b>\$150,000</b>	<b>\$185,905</b>	<b>\$271,180</b>	<b>\$150,000</b>
<b>Total Revenues</b>	<b>\$368,373,158</b>	<b>\$373,157,547</b>	<b>\$383,685,858</b>	<b>\$385,822,949</b>	<b>\$398,553,436</b>

**Rutherford County Board of Education  
General Purpose School Fund**

**Fund 141**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020

**Estimated/Appropriated/Actual  
Account Number**

		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>71100</b>	<b>Reg Education Prg - Elem/Sec</b>					
71100	116 Teachers	\$128,180,150	\$136,863,333	\$136,780,833	\$135,517,661	\$146,151,125
71100	117 Career Ladder Program	276,104	300,000	300,000	253,408	300,000
71100	163 Educational Assistants	4,558,964	4,924,758	4,824,758	4,662,260	5,171,613
71100	189 Other Salaries & Wages	1,329,484	1,397,189	1,447,189	1,427,964	1,573,500
71100	201 Social Security	8,021,539	8,681,114	8,672,899	8,464,533	9,268,051
71100	204 Pensions	12,412,857	14,490,422	14,476,363	14,348,088	15,768,759
71100	206 Life Insurance	51,563	56,084	56,084	52,687	102,518
71100	207 Medical Insurance	23,601,864	26,238,054	26,138,054	24,753,662	28,104,493
71100	210 Unemployment Compensation	35,791	76,000	76,000	27,423	76,000
71100	212 Employer Medicare	1,876,857	2,037,543	2,035,621	1,981,620	2,175,322
71100	299 Other Fringe Benefits	248,959	329,626	329,626	261,863	352,844
71100	312 Contracts W/Private Agencies	0	53,000	75,000	80,576	64,000
71100	336 Maint. & Repair Serv. - Equip.	501	4,500	4,500	0	4,500
71100	369 Contract For Sub Teachers-Cert	449,340	599,987	599,987	405,046	599,987
71100	370 Contract For Subteacher-Noncer	1,358,840	1,723,910	1,623,910	1,359,712	1,723,910
71100	399 Other Contracted Services	90,815	58,035	85,035	94,911	61,535
71100	429 Instructional Supp & Mat	2,518,724	2,874,860	2,874,860	2,849,511	2,884,050
71100	449 Textbooks	3,325,603	8,402,798	8,297,798	5,960,092	8,210,065
71100	471 Software	648,139	818,076	706,076	657,637	795,673
71100	499 Other Supplies And Materials	79,706	208,100	208,100	241,699	173,800
71100	535 Fee Waivers	68,517	65,000	75,000	70,633	65,000
71100	599 Other Charges	253,459	442,000	517,000	536,419	442,000
71100	722 Regular Instruction Equipment	3,364,137	3,385,262	2,543,262	2,460,051	2,989,151
<b>Total</b>	<b>Reg Education Prg - Elem/Sec</b>	<b>\$192,751,913</b>	<b>\$214,029,651</b>	<b>\$212,747,955</b>	<b>\$206,467,456</b>	<b>\$227,057,896</b>
<b>71150</b>	<b>Alternative Instruction</b>					
71150	116 Teachers	\$1,488,730	\$1,529,716	\$1,529,716	\$1,518,095	\$1,574,684
71150	117 Career Ladder Program	6,500	7,000	7,000	4,500	7,000
71150	163 Educational Assistants	115,237	120,592	120,592	116,016	121,776
71150	201 Social Security	96,179	100,278	100,278	98,433	103,069
71150	204 Pensions	150,012	173,597	173,597	168,135	175,285
71150	206 Life Insurance	636	637	637	623	1,189
71150	207 Medical Insurance	253,320	282,005	282,005	254,742	295,323
71150	210 Unemployment Compensation	0	4,000	4,000	0	4,000
71150	212 Employer Medicare	22,652	23,536	23,536	23,021	24,192
71150	299 Other Fringe Benefits	2,974	3,795	3,795	3,053	3,901
71150	369 Contract For Sub Teachers-Cert	1,545	5,614	2,614	2,492	5,614
71150	370 Contract For Subteacher-Noncer	17,334	15,081	18,081	17,145	15,081
71150	399 Other Contracted Services	4,312	5,600	5,600	3,786	5,600
71150	429 Instructional Supp & Mat	21,658	35,500	39,102	19,877	35,500
71150	499 Other Supplies And Materials	815	0	155	0	0
71150	790 Other Equipment	0	4,000	4,000	1,221	4,000
<b>Total</b>	<b>Alternative Instruction</b>	<b>\$2,181,904</b>	<b>\$2,310,951</b>	<b>\$2,314,708</b>	<b>\$2,231,139</b>	<b>\$2,376,214</b>
<b>71200</b>	<b>Special Education Program</b>					
71200	116 Teachers	\$12,248,330	\$13,102,907	\$13,102,907	\$12,947,407	\$14,090,968
71200	117 Career Ladder Program	41,411	43,000	43,000	35,000	43,000
71200	163 Educational Assistants	5,275,693	5,564,273	5,703,578	5,573,908	6,230,275
71200	171 Speech Pathologist	1,671,155	1,767,151	1,767,151	1,735,241	1,934,479
71200	189 Other Salaries & Wages	226,157	235,618	285,618	265,372	247,772
71200	201 Social Security	1,146,431	1,253,198	1,264,935	1,214,065	1,364,127
71200	204 Pensions	1,873,158	2,176,963	2,197,143	2,108,396	2,312,027

**Rutherford County Board of Education  
General Purpose School Fund**

**Fund 141**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020

<b>Estimated/Appropriated/Actual</b>		<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Estimate</b>	<b>Commission</b>
<b>Account Number</b>		<b>2018</b>	<b>Budget</b>	<b>Budget</b>	<b>Current Year</b>	<b>Approved</b>
			<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
71200	206 Life Insurance	10,530	11,356	11,356	10,811	20,945
71200	207 Medical Insurance	4,477,573	5,181,699	5,215,292	4,565,688	5,216,160
71200	210 Unemployment Compensation	1,887	17,000	17,000	1,725	17,000
71200	212 Employer Medicare	268,705	294,137	296,882	284,193	320,175
71200	299 Other Fringe Benefits	37,947	47,541	47,541	40,072	51,758
71200	312 Contracts W/Private Agencies	1,304,310	1,430,000	1,380,000	1,233,109	1,462,000
71200	322 Evaluation And Testing	21,680	35,000	105,000	79,661	35,000
71200	336 Maint. & Repair Serv. - Equip.	832	5,000	5,000	3,215	5,000
71200	369 Contract For Sub Teachers-Cert	81,660	99,962	79,962	82,750	99,962
71200	370 Contract For Subteacher-Noncer	303,925	310,007	330,007	303,965	310,007
71200	399 Other Contracted Services	26,837	30,000	20,000	9,640	30,000
71200	429 Instructional Supp & Mat	129,446	141,150	141,150	92,427	143,650
71200	449 Textbooks	74,359	71,500	71,500	67,085	71,500
71200	471 Software	0	0	7,200	7,200	0
71200	499 Other Supplies And Materials	52,181	51,542	57,542	56,455	51,542
71200	595 BEP - IEA Payments	0	15,000	56,008	46,907	15,000
71200	599 Other Charges	837	15,015	5,015	914	15,015
71200	725 Special Education Equipment	51,786	86,000	72,800	72,492	86,000
<b>Total Special Education Program</b>		<b>\$29,326,830</b>	<b>\$31,985,019</b>	<b>\$32,283,587</b>	<b>\$30,837,698</b>	<b>\$34,173,362</b>
<b>71300 Career and Technical Education Program</b>						
71300	116 Teachers	\$8,958,975	\$9,652,508	\$9,652,508	\$9,258,998	\$10,759,150
71300	117 Career Ladder Program	11,115	13,000	13,000	8,129	13,000
71300	162 Clerical Personnel	173,382	209,441	209,441	185,346	235,930
71300	163 Educational Assistants	21,690	23,500	23,600	22,255	24,088
71300	201 Social Security	543,660	598,927	598,933	564,374	667,517
71300	204 Pensions	850,887	1,035,852	1,035,863	959,553	1,135,950
71300	206 Life Insurance	3,325	4,100	4,100	3,326	7,711
71300	207 Medical Insurance	1,676,754	2,046,973	2,026,973	1,685,637	2,268,072
71300	210 Unemployment Compensation	3,458	10,000	10,000	0	10,000
71300	212 Employer Medicare	127,490	140,573	140,574	131,988	156,671
71300	299 Other Fringe Benefits	16,870	22,660	22,660	17,415	25,267
71300	336 Maint. & Repair Serv. - Equip.	39,839	57,600	72,600	56,510	57,600
71300	369 Contract For Sub Teachers-Cert	69,849	65,958	65,958	61,195	65,958
71300	370 Contract For Subteacher-Noncer	189,797	189,972	249,972	200,540	189,972
71300	399 Other Contracted Services	73,440	73,250	91,250	77,755	81,560
71300	429 Instructional Supp & Mat	254,903	391,616	279,616	261,124	479,602
71300	448 T&i Construction Materials	7,650	10,000	10,000	6,373	40,000
71300	449 Textbooks	213,276	137,702	263,702	262,683	250,100
71300	471 Software	0	0	29,000	28,515	0
71300	499 Other Supplies And Materials	64,960	94,490	40,490	33,559	211,300
71300	730 Vocational Instruction Equipment	659,086	106,200	130,997	119,971	512,640
<b>Total Career and Technical Education Progr</b>		<b>\$13,960,406</b>	<b>\$14,884,322</b>	<b>\$14,971,237</b>	<b>\$13,945,246</b>	<b>\$17,192,088</b>
<b>72110 Attendance</b>						
72110	105 Supervisor/Director	\$96,665	\$98,598	\$98,598	\$98,598	\$103,746
72110	117 Career Ladder Program	4,100	4,500	4,500	4,100	4,500
72110	130 Social Workers	270,608	277,165	277,165	270,646	259,721
72110	162 Clerical Personnel	90,338	92,294	100,294	92,145	94,601
72110	189 Other Salaries & Wages	65,525	66,840	66,840	66,839	68,511
72110	196 In-Service Training	0	0	4,800	0	0
72110	201 Social Security	28,485	32,641	33,435	28,534	32,137
72110	204 Pensions	45,386	56,741	58,106	49,956	54,473

**Rutherford County Board of Education  
General Purpose School Fund**

**Fund 141**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020

<b>Estimated/Appropriated/Actual</b>		<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Estimate</b>	<b>Commission</b>
<b>Account Number</b>		<b>2018</b>	<b>Budget</b>	<b>Budget</b>	<b>Current Year</b>	<b>Approved</b>
			<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
72110	206 Life Insurance	133	152	152	132	274
72110	207 Medical Insurance	61,205	65,410	73,410	69,906	60,088
72110	212 Employer Medicare	7,489	7,661	7,847	7,517	7,543
72110	299 Other Fringe Benefits	855	1,231	1,231	862	1,211
72110	355 Travel	2,352	6,199	6,199	1,531	6,199
72110	399 Other Contracted Services	95,046	97,982	354,107	351,157	161,280
72110	499 Other Supplies And Materials	5,797	11,000	11,000	5,133	11,000
72110	524 In Service/Staff Development	1,545	4,000	4,000	4,370	4,000
72110	599 Other Charges	0	2,000	2,000	0	2,000
72110	704 Attendance And Health Equipment	0	4,075	4,075	0	4,075
<b>Total</b>	<b>Attendance</b>	<b>\$775,529</b>	<b>\$828,489</b>	<b>\$1,107,759</b>	<b>\$1,051,426</b>	<b>\$875,359</b>
<b>72120</b>	<b>Health Services</b>					
72120	105 Supervisor/Director	\$136,572	\$142,167	\$142,168	\$142,167	\$145,722
72120	131 Medical Personnel	2,647,178	2,779,878	2,943,812	2,905,497	2,994,837
72120	189 Other Salaries & Wages	481,804	507,974	542,974	531,844	566,470
72120	201 Social Security	196,433	207,517	219,851	214,689	224,276
72120	204 Pensions	\$321,753	\$365,640	\$385,361	\$340,088	\$376,634
72120	206 Life Insurance	1,143	1,178	1,178	1,154	2,111
72120	207 Medical Insurance	461,948	487,213	533,213	513,614	514,102
72120	212 Employer Medicare	45,941	48,706	51,591	50,210	52,640
72120	299 Other Fringe Benefits	5,742	7,889	7,889	6,040	8,525
72120	355 Travel	15,333	26,338	26,338	16,331	26,338
72120	399 Other Contracted Services	36,039	26,035	26,035	25,058	26,035
72120	413 Drugs And Medical Supplies	15,438	9,550	22,050	20,987	9,550
72120	499 Other Supplies And Materials	58,635	60,651	73,151	66,708	60,651
72120	524 In Service/Staff Development	4,541	8,500	8,500	9,019	8,500
72120	599 Other Charges	0	3,800	3,800	0	3,800
72120	735 Health Equipment	64,690	40,376	112,616	83,353	40,376
<b>Total</b>	<b>Health Services</b>	<b>\$4,493,190</b>	<b>\$4,723,412</b>	<b>\$5,100,527</b>	<b>\$4,926,759</b>	<b>\$5,060,567</b>
<b>72130</b>	<b>Other Student Support</b>					
72130	105 Supervisor/Director	\$0	\$0	\$128,507	\$128,507	\$174,327
72130	117 Career Ladder Program	20,000	21,000	21,000	17,965	21,000
72130	123 Guidance Personnel	5,099,243	5,534,389	5,534,387	5,388,855	5,959,984
72130	127 Career Ladder Extended Contracts	2,000	2,000	2,000	2,000	2,000
72130	130 Social Workers	50,330	51,991	51,993	51,991	160,257
72130	162 Clerical Personnel	284,791	284,654	308,654	295,462	321,481
72130	189 Other Salaries & Wages	657,653	1,069,627	1,123,464	1,093,688	1,640,770
72130	201 Social Security	364,085	421,455	434,246	414,512	501,092
72130	204 Pensions	565,762	729,524	751,286	705,147	851,635
72130	206 Life Insurance	2,212	2,588	2,588	2,423	4,609
72130	207 Medical Insurance	941,000	1,069,229	1,169,229	1,148,650	1,135,665
72130	210 Unemployment Compensation	0	3,000	3,000	0	3,000
72130	212 Employer Medicare	85,931	98,915	101,908	97,541	117,608
72130	299 Other Fringe Benefits	11,214	15,781	15,781	12,758	18,793
72130	309 Contracts W/Government Agencies	354,792	324,049	324,049	215,080	324,049
72130	322 Evaluation And Testing	344,352	221,240	221,240	320,260	315,578
72130	355 Travel	8,383	25,725	25,725	3,935	25,725
72130	369 Contract For Sub Teachers-Cert	5,273	11,983	11,983	11,636	11,983
72130	370 Contract For Subteacher-Noncer	26,024	29,959	39,959	35,327	29,959
72130	399 Other Contracted Services	107,753	111,840	111,840	81,185	91,240
72130	499 Other Supplies And Materials	27,126	29,600	34,600	32,693	30,400

**Rutherford County Board of Education  
General Purpose School Fund**

**Fund 141**

Statement of Appropriations  
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**Estimated/Appropriated/Actual  
Account Number**

		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
72130	524 In Service/Staff Development	\$4,323	\$11,960	\$11,960	\$8,353	\$11,960
72130	790 Other Equipment	17,602	5,000	30,000	26,471	5,000
<b>Total</b>	<b>Other Student Support</b>	<b>\$8,979,849</b>	<b>\$10,075,509</b>	<b>\$10,459,399</b>	<b>\$10,094,439</b>	<b>\$11,758,115</b>

**72210 Regular Instruction Program**

72210	105 Supervisor/Director	\$821,051	\$837,087	\$867,087	\$863,119	\$875,933
72210	117 Career Ladder Program	41,579	43,000	43,000	40,840	43,000
72210	127 Career Ladder Extended Contracts	2,000	2,000	2,000	2,000	2,000
72210	129 Librarians	3,145,037	3,241,186	3,241,186	3,174,443	3,483,534
72210	132 Materials Supervisor	48,842	49,820	49,820	49,819	53,285
72210	138 Instructional Computer Personnel	2,227,136	2,352,586	2,367,586	2,335,269	2,565,560
72210	161 Secretary(S)	76,693	80,584	85,584	87,740	84,314
72210	162 Clerical Personnel	78,957	97,802	97,802	88,205	99,465
72210	163 Educational Assistants	679,313	713,837	713,837	697,353	755,096
72210	189 Other Salaries & Wages	1,174,096	1,457,434	1,367,461	1,271,847	1,561,401
72210	196 In-Service Training	8,112	13,900	13,900	0	13,900
72210	201 Social Security	499,787	537,888	535,410	515,264	577,108
72210	204 Pensions	771,542	920,283	916,021	887,064	969,443
72210	206 Life Insurance	2,850	3,190	3,190	2,888	5,628
72210	207 Medical Insurance	1,353,943	1,489,185	1,489,185	1,437,229	1,586,823
72210	210 Unemployment Compensation	0	1,000	6,222	5,222	1,000
72210	212 Employer Medicare	117,051	126,245	125,666	120,949	135,452
72210	299 Other Fringe Benefits	15,179	20,311	20,311	15,785	21,801
72210	336 Maint. & Repair Serv. - Equip.	0	1,500	1,500	0	1,500
72210	355 Travel	44,207	55,600	55,600	44,187	55,600
72210	369 Contract For Sub Teachers-Cert	4,541	7,557	7,557	5,709	7,557
72210	370 Contract For Subteacher-Noncer	29,708	29,655	24,433	19,744	29,655
72210	399 Other Contracted Services	64,962	56,224	46,823	25,017	73,524
72210	432 Library Books	156,334	157,091	159,492	159,502	225,347
72210	499 Other Supplies And Materials	76,580	155,508	149,508	134,974	173,608
72210	524 In Service/Staff Development	115,225	175,000	212,247	132,037	180,600
72210	790 Other Equipment	58,387	31,518	44,518	44,075	31,518
<b>Total</b>	<b>Regular Instruction Program</b>	<b>\$11,613,112</b>	<b>\$12,656,991</b>	<b>\$12,646,946</b>	<b>\$12,160,281</b>	<b>\$13,613,652</b>

**72215 Alternative Instruction Prg**

72215	105 Supervisor/Director	\$179,402	\$182,949	\$188,022	\$188,020	\$200,956
72215	117 Career Ladder Program	5,500	6,000	6,000	4,500	6,000
72215	123 Guidance Personnel	126,989	130,343	125,269	114,198	134,426
72215	129 Librarians	50,507	57,399	57,400	57,398	59,450
72215	162 Clerical Personnel	60,991	66,260	67,260	63,140	67,918
72215	189 Other Salaries & Wages	279,845	293,046	298,046	293,993	306,656
72215	201 Social Security	42,134	44,536	44,908	43,332	46,921
72215	204 Pensions	66,658	77,248	77,888	75,690	79,679
72215	206 Life Insurance	229	228	228	228	410
72215	207 Medical Insurance	107,247	108,050	108,050	103,463	110,136
72215	212 Employer Medicare	9,854	10,453	10,541	10,134	11,012
72215	299 Other Fringe Benefits	1,289	1,679	1,679	1,341	1,769
72215	369 Contract For Sub Teachers-Cert	0	972	972	0	972
72215	370 Contract For Subteacher-Noncer	0	1,013	13,013	2,739	1,013
72215	399 Other Contracted Services	780	0	1,013	1,013	0
72215	432 Library Books	4,131	2,000	2,150	2,147	2,000
72215	499 Other Supplies And Materials	2,818	6,400	10,006	5,779	6,400
72215	524 In Service/Staff Development	311	2,000	2,000	279	2,000

**Rutherford County Board of Education  
General Purpose School Fund**

**Fund 141**

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**Estimated/Appropriated/Actual  
Account Number**

		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
72215	599 Other Charges	100	0	0	0	0
72215	790 Other Equipment	1,843	6,000	4,987	611	6,000
<b>Total Alternative Instruction Prg</b>		<b>\$940,628</b>	<b>\$996,576</b>	<b>\$1,019,432</b>	<b>\$968,005</b>	<b>\$1,043,718</b>
<b>72220</b>	<b>Special Education Program</b>					
72220	105 Supervisor/Director	\$97,432	\$100,263	\$100,263	\$97,541	\$96,066
72220	117 Career Ladder Program	8,198	9,000	9,000	5,200	9,000
72220	124 Psychological Personnel	600,799	683,909	683,909	663,157	806,938
72220	162 Clerical Personnel	78,431	80,308	80,308	75,480	84,031
72220	189 Other Salaries & Wages	229,470	235,328	63,457	50,031	51,282
72220	196 In-Service Training	0	6,000	6,000	0	6,000
72220	201 Social Security	60,491	67,469	56,813	52,170	63,749
72220	204 Pensions	95,535	116,883	98,796	89,984	108,374
72220	206 Life Insurance	296	343	343	251	625
72220	207 Medical Insurance	158,046	177,251	185,251	148,509	195,505
72220	212 Employer Medicare	14,169	15,835	13,343	12,433	14,962
72220	299 Other Fringe Benefits	\$1,867	\$2,531	\$2,531	\$1,647	\$2,388
72220	336 Maint. & Repair Serv. - Equip.	1,139	15,000	9,000	17	15,000
72220	355 Travel	62,445	64,626	64,626	63,988	64,626
72220	399 Other Contracted Services	19,242	26,000	26,000	20,469	26,000
72220	499 Other Supplies And Materials	104,575	90,412	93,412	92,550	90,412
72220	524 In Service/Staff Development	14,922	18,900	30,900	26,267	18,900
72220	599 Other Charges	8,816	11,500	7,500	1,076	11,500
72220	790 Other Equipment	20,628	22,020	17,020	6,671	22,020
<b>Total Special Education Program</b>		<b>\$1,576,501</b>	<b>\$1,743,578</b>	<b>\$1,548,472</b>	<b>\$1,407,441</b>	<b>\$1,687,378</b>
<b>72230</b>	<b>Career and Technical Education Program</b>					
72230	105 Supervisor/Director	\$91,884	\$93,723	\$93,723	\$93,722	\$96,066
72230	162 Clerical Personnel	0	0	23,649	22,475	43,037
72230	189 Other Salaries & Wages	82,245	161,491	141,442	145,941	153,295
72230	201 Social Security	10,285	15,441	15,664	15,608	17,690
72230	204 Pensions	15,811	26,727	27,111	27,473	30,057
72230	206 Life Insurance	39	86	86	72	117
72230	207 Medical Insurance	31,483	30,340	46,340	41,679	31,091
72230	212 Employer Medicare	2,405	3,624	3,676	3,650	4,152
72230	299 Other Fringe Benefits	320	587	587	483	673
72230	355 Travel	22,365	21,000	48,000	30,688	35,000
72230	399 Other Contracted Services	0	8,000	0	0	12,000
72230	499 Other Supplies And Materials	6,834	7,220	11,220	6,556	15,000
72230	524 In Service/Staff Development	11,711	4,000	44,000	32,672	16,000
72230	790 Other Equipment	0	2,000	2,000	1,855	4,000
<b>Total Career and Technical Education Progr</b>		<b>\$275,382</b>	<b>\$374,239</b>	<b>\$457,498</b>	<b>\$422,874</b>	<b>\$458,178</b>
<b>72250</b>	<b>Technology</b>					
72250	105 Supervisor/Director	\$94,550	\$96,443	\$96,443	\$96,441	\$102,971
72250	120 Computer Programmer(S)	1,171,234	1,244,525	1,244,525	1,244,521	1,429,420
72250	162 Clerical Personnel	39,216	40,154	40,154	40,000	42,873
72250	189 Other Salaries & Wages	131,508	176,699	156,699	150,309	181,284
72250	201 Social Security	86,739	94,248	93,008	92,358	106,270
72250	204 Pensions	153,132	166,064	163,932	163,234	178,464
72250	206 Life Insurance	443	523	523	462	852
72250	207 Medical Insurance	204,786	244,243	244,243	210,208	232,261
72250	212 Employer Medicare	\$20,286	\$22,121	\$21,831	\$21,600	\$24,943

**Rutherford County Board of Education  
General Purpose School Fund**

**Fund 141**

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<b>Estimated/Appropriated/Actual</b>		<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Estimate</b>	<b>Commission</b>
<b>Account Number</b>		<b>2018</b>	<b>Budget</b>	<b>Budget</b>	<b>Current Year</b>	<b>Approved</b>
			<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
72250	299 Other Fringe Benefits	2,659	3,583	3,583	2,831	4,041
72250	336 Maint. & Repair Serv. - Equip.	2,478	14,000	14,000	8,341	10,000
72250	350 Internet Connectivity	274,815	400,767	400,767	268,413	412,328
72250	355 Travel	7,279	10,000	10,000	8,328	10,000
72250	399 Other Contracted Services	86,771	73,868	73,868	9,468	73,868
72250	470 Cabling	200,300	200,000	236,000	230,126	194,800
72250	471 Software	250,875	153,522	228,522	120,657	432,597
72250	499 Other Supplies And Materials	342,116	255,600	315,600	313,102	395,000
72250	524 In Service/Staff Development	0	10,000	10,000	2,769	15,500
72250	790 Other Equipment	1,813,539	552,200	1,382,069	1,366,326	845,000
<b>Total</b>	<b>Technology</b>	<b>\$4,882,726</b>	<b>\$3,758,560</b>	<b>\$4,735,767</b>	<b>\$4,349,494</b>	<b>\$4,692,472</b>
<b>72260</b>	<b>Adult Program</b>					
72260	105 Supervisor/Director	\$75,276	\$91,299	\$91,299	\$91,298	\$93,582
72260	162 Clerical Personnel	42,483	43,500	43,500	43,333	44,588
72260	201 Social Security	7,237	8,156	8,156	8,278	8,360
72260	204 Pensions	11,364	14,187	14,187	14,169	14,169
72260	206 Life Insurance	36	38	38	38	70
72260	207 Medical Insurance	6,745	6,983	6,983	6,982	7,216
72260	212 Employer Medicare	1,693	1,914	1,914	1,936	1,962
72260	299 Other Fringe Benefits	228	310	310	249	318
<b>Total</b>	<b>Adult Program</b>	<b>\$145,062</b>	<b>\$166,387</b>	<b>\$166,387</b>	<b>\$166,283</b>	<b>\$170,265</b>
<b>72310</b>	<b>Board Of Education</b>					
72310	118 Secretary To Board	\$131,082	\$140,744	\$140,744	\$133,839	\$137,403
72310	191 Board & Committee Members Fees	75,420	90,000	150,200	125,313	150,200
72310	201 Social Security	12,450	14,095	17,830	16,001	17,626
72310	204 Pensions	13,920	15,003	15,003	14,224	13,960
72310	206 Life Insurance	27	38	38	25	70
72310	207 Medical Insurance	2,751,986	3,384,468	3,384,468	3,050,741	3,370,043
72310	212 Employer Medicare	2,912	3,304	4,179	3,742	4,129
72310	299 Other Fringe Benefits	252	324	324	246	316
72310	305 Audit Services	\$47,164	\$52,250	\$52,250	\$48,239	\$52,250
72310	320 Dues And Memberships	9,577	10,450	10,450	9,735	10,450
72310	331 Legal Services	183,129	250,000	250,000	153,971	250,000
72310	355 Travel	26	0	0	0	0
72310	399 Other Contracted Services	10,875	9,000	9,000	8,000	10,000
72310	506 Liability Insurance	430,500	430,500	303,260	303,261	675,000
72310	508 Premiums On Corporate Surety Bonds	1,040	0	0	0	0
72310	510 Trustee's Commission	2,490,727	2,695,810	2,770,810	2,615,871	2,695,810
72310	513 Worker's Compensation Insurance	263,190	526,381	270,256	263,191	526,381
72310	524 In Service/Staff Development	23,754	35,000	35,000	29,089	35,000
72310	533 Criminal Investigation Of Applicant	41,688	48,755	54,755	51,864	66,500
<b>Total</b>	<b>Board Of Education</b>	<b>\$6,489,719</b>	<b>\$7,706,122</b>	<b>\$7,468,567</b>	<b>\$6,827,352</b>	<b>\$8,015,138</b>
<b>72320</b>	<b>Director Of Schools</b>					
72320	101 County Official/Administrative	\$187,160	\$156,316	\$156,316	\$156,316	\$160,224
72320	117 Career Ladder Program	1,000	1,000	1,000	1,000	1,000
72320	161 Secretary(S)	42,483	43,500	43,500	43,333	44,588
72320	189 Other Salaries & Wages	290,675	296,821	297,321	296,901	308,002
72320	201 Social Security	29,755	29,247	29,278	29,316	30,226
72320	204 Pensions	49,799	52,629	52,682	52,724	52,326
72320	206 Life Insurance	124	133	133	132	240

**Rutherford County Board of Education  
General Purpose School Fund**

**Fund 141**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020

<b>Estimated/Appropriated/Actual Account Number</b>		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
72320	207 Medical Insurance	71,130	77,257	77,257	55,405	61,523
72320	212 Employer Medicare	7,321	7,052	7,059	7,051	7,281
72320	299 Other Fringe Benefits	811	1,143	1,143	819	1,180
72320	307 Communication	83,971	96,106	96,106	88,303	100,000
72320	320 Dues And Memberships	3,939	9,586	24,586	23,781	15,000
72320	348 Postal Charges	30,647	33,800	33,800	31,683	37,180
72320	355 Travel	1,274	6,000	6,000	2,190	6,000
72320	399 Other Contracted Services	17,081	27,782	19,782	13,989	30,000
72320	499 Other Supplies And Materials	10,260	15,000	15,000	11,135	15,000
72320	524 In Service/Staff Development	20,194	20,000	18,000	13,748	25,000
72320	599 Other Charges	45,646	50,000	45,000	39,653	55,000
72320	701 Administration Equipment	4,496	18,000	18,000	9,075	18,000
<b>Total</b>	<b>Director Of Schools</b>	<b>\$897,766</b>	<b>\$941,372</b>	<b>\$941,963</b>	<b>\$876,554</b>	<b>\$967,770</b>
<b>72410</b>	<b>Office Of The Principal</b>					
72410	104 Principals	\$4,277,954	\$4,431,972	\$4,481,972	\$4,465,503	\$4,895,764
72410	117 Career Ladder Program	51,568	55,000	55,000	40,500	55,000
72410	119 Accountants/Bookkeepers	1,204,196	1,240,924	1,250,924	1,242,345	1,496,626
72410	127 Career Ladder Extended Contracts	12,000	8,000	8,000	8,000	8,000
72410	139 Assistant Principals	5,967,930	6,359,925	6,349,925	6,317,201	7,100,705
72410	161 Secretary(S)	1,307,380	1,425,244	1,425,244	1,346,793	1,491,711
72410	162 Clerical Personnel	1,660,723	1,789,475	1,799,475	1,729,181	1,840,059
72410	201 Social Security	864,453	926,383	930,103	903,427	1,021,809
72410	204 Pensions	1,385,174	1,578,966	1,585,282	1,583,730	1,704,434
72410	206 Life Insurance	5,083	5,630	5,630	5,180	9,674
72410	207 Medical Insurance	2,638,916	2,945,049	2,905,049	2,690,199	2,880,462
72410	210 Unemployment Compensation	3,203	5,000	5,000	74	5,000
72410	212 Employer Medicare	202,171	217,429	218,299	211,677	239,827
72410	299 Other Fringe Benefits	25,623	35,070	35,070	27,236	38,697
72410	307 Communication	178,158	190,000	190,000	181,537	235,000
72410	320 Dues And Memberships	54,850	63,670	63,670	37,998	84,620
72410	369 Contract For Sub Teachers-Cert	11,811	4,966	4,966	2,242	4,966
72410	370 Contract For Subteacher-Noncer	14,122	17,004	17,004	15,067	17,004
72410	399 Other Contracted Services	124,436	187,368	147,368	88,698	132,755
72410	435 Office Supplies	8,219	13,100	13,100	4,788	15,000
72410	499 Other Supplies And Materials	2,917	5,000	5,000	1,556	5,000
72410	599 Other Charges	246,733	236,333	276,333	271,428	320,347
72410	701 Administration Equipment	18,379	35,050	35,050	31,167	35,050
<b>Total</b>	<b>Office Of The Principal</b>	<b>\$20,265,999</b>	<b>\$21,776,558</b>	<b>\$21,807,464</b>	<b>\$21,205,527</b>	<b>\$23,637,510</b>
<b>72510</b>	<b>Fiscal Services</b>					
72510	105 Supervisor/Director	\$307,879	\$316,622	\$346,122	\$330,759	\$466,776
72510	119 Accountants/Bookkeepers	343,928	353,706	353,706	348,811	409,475
72510	122 Purchasing Personnel	110,872	113,252	113,252	113,090	116,084
72510	201 Social Security	45,864	47,407	49,236	47,495	55,258
72510	204 Pensions	81,301	83,529	86,615	84,498	92,689
72510	206 Life Insurance	266	266	266	266	526
72510	207 Medical Insurance	124,424	131,432	151,589	138,893	142,702
72510	212 Employer Medicare	10,726	11,127	11,555	11,108	14,091
72510	299 Other Fringe Benefits	\$1,389	\$1,802	\$1,802	\$1,453	\$2,282
72510	355 Travel	1,806	2,000	1,400	920	2,000
72510	399 Other Contracted Services	2,028	28,000	33,029	33,053	28,000
72510	435 Office Supplies	16,932	23,000	20,522	19,871	23,000

**Rutherford County Board of Education  
General Purpose School Fund**

**Fund 141**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020

**Estimated/Appropriated/Actual  
Account Number**

		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
72510	499 Other Supplies And Materials	587	3,000	1,529	1,529	3,000
72510	524 In Service/Staff Development	7,704	5,000	4,520	4,520	5,000
72510	701 Administration Equipment	2,084	12,000	23,656	6,820	12,000
72510	790 Other Equipment	0	0	(11,656)	0	0
<b>Total Fiscal Services</b>		<b>\$1,057,790</b>	<b>\$1,132,143</b>	<b>\$1,187,143</b>	<b>\$1,143,086</b>	<b>\$1,372,883</b>

**72520 Human Resources/Personnel**

72520	105 Supervisor/Director	\$120,825	\$123,242	\$123,242	\$123,242	\$126,324
72520	162 Clerical Personnel	76,922	81,981	90,981	74,127	98,171
72520	189 Other Salaries & Wages	129,149	132,652	123,652	123,642	150,738
72520	201 Social Security	19,875	20,442	20,442	19,360	22,702
72520	204 Pensions	31,697	35,609	35,609	31,057	38,300
72520	206 Life Insurance	95	95	95	94	220
72520	207 Medical Insurance	50,844	51,585	51,585	51,026	59,323
72520	212 Employer Medicare	4,648	4,798	4,798	4,565	5,329
72520	299 Other Fringe Benefits	587	778	778	540	864
72520	355 Travel	599	1,000	1,500	1,087	1,000
72520	399 Other Contracted Services	57,648	75,730	75,230	27,141	42,500
72520	499 Other Supplies And Materials	7,258	10,000	10,000	4,673	10,000
72520	524 In Service/Staff Development	6,055	10,000	10,000	3,170	10,000
72520	701 Administration Equipment	714	8,000	8,000	1,843	8,000
<b>Total Human Resources/Personnel</b>		<b>\$506,916</b>	<b>\$555,912</b>	<b>\$555,912</b>	<b>\$465,567</b>	<b>\$573,471</b>

**72610 Operation Of Plant**

72610	166 Custodial Personnel	\$7,248,124	\$7,621,982	\$7,580,282	\$7,425,845	\$8,229,169
72610	189 Other Salaries & Wages	109,854	117,130	117,130	116,942	120,032
72610	201 Social Security	436,823	468,219	465,634	448,701	505,129
72610	204 Pensions	732,773	785,626	781,181	751,048	808,788
72610	206 Life Insurance	4,439	5,010	5,010	4,420	8,706
72610	207 Medical Insurance	1,773,795	2,112,507	2,112,507	1,776,504	2,035,061
72610	210 Unemployment Compensation	1,678	18,000	18,000	10,844	18,000
72610	212 Employer Medicare	102,529	109,896	109,289	105,064	118,559
72610	299 Other Fringe Benefits	\$12,663	\$17,797	\$17,797	\$12,894	\$19,201
72610	335 Maint. & Repair Serv. - Bldgs.	6,208	0	0	0	0
72610	336 Maint. & Repair Serv. - Equip.	14,659	65,000	8,000	7,999	65,000
72610	399 Other Contracted Services	622,249	652,787	829,787	861,990	796,565
72610	410 Custodial Supplies	903,019	800,000	1,000,000	949,052	1,000,000
72610	415 Electricity	9,261,138	9,665,000	9,665,000	9,386,970	10,095,000
72610	434 Natural Gas	1,095,879	1,056,500	1,056,500	954,597	1,070,000
72610	454 Water And Sewer	1,324,133	1,395,000	1,395,000	1,376,042	1,460,000
72610	499 Other Supplies And Materials	162,658	140,000	120,000	116,712	140,000
72610	502 Building And Contents Insurance	370,319	360,000	473,798	473,798	550,000
72610	599 Other Charges	80,599	45,000	45,000	46,269	55,000
72610	720 Plant Operation Equipment	118,925	160,500	60,500	56,575	555,500
<b>Total Operation Of Plant</b>		<b>\$24,382,464</b>	<b>\$25,595,954</b>	<b>\$25,860,415</b>	<b>\$24,882,266</b>	<b>\$27,649,710</b>

**72620 Maintenance Of Plant**

72620	105 Supervisor/Director	\$491,400	\$553,993	\$540,705	\$528,875	\$468,436
72620	161 Secretary(S)	119,736	124,806	133,223	129,798	125,668
72620	167 Maintenance Personnel	2,566,899	2,644,563	2,649,434	2,646,444	2,819,016
72620	201 Social Security	188,524	196,681	196,681	192,968	206,494
72620	204 Pensions	334,634	346,813	346,813	341,591	346,773
72620	206 Life Insurance	1,229	1,254	1,254	1,232	2,343

**Rutherford County Board of Education  
General Purpose School Fund**

**Fund 141**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020

<b>Estimated/Appropriated/Actual</b>		<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Estimate</b>	<b>Commission</b>
<b>Account Number</b>		<b>2018</b>	<b>Budget</b>	<b>Budget</b>	<b>Current Year</b>	<b>Approved</b>
			<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
72620	207 Medical Insurance	702,842	774,877	749,877	669,923	689,841
72620	210 Unemployment Compensation	0	1,000	1,000	0	1,000
72620	212 Employer Medicare	44,091	47,192	47,192	45,901	48,466
72620	299 Other Fringe Benefits	5,752	7,644	7,644	5,907	7,850
72620	329 Laundry Service	18,057	21,400	21,400	20,088	21,601
72620	335 Maint. & Repair Serv. - Bldgs.	1,009,794	950,000	980,130	902,588	1,215,000
72620	336 Maint. & Repair Serv. - Equip.	1,067,417	950,000	1,010,000	1,018,995	850,000
72620	355 Travel	0	1,000	4,000	2,631	1,000
72620	399 Other Contracted Services	702,548	825,000	719,438	486,430	825,000
72620	499 Other Supplies And Materials	582,010	765,000	790,000	775,307	765,000
72620	511 Vehicle And Equipment Insurance	68,000	68,000	81,442	81,442	90,000
72620	524 In Service/Staff Development	7,016	16,000	16,000	5,660	16,000
72620	599 Other Charges	3,341	10,000	10,000	2,490	10,000
72620	701 Administration Equipment	0	0	1,309,485	1,309,482	0
72620	717 Maintenance Equipment	152,070	168,000	168,000	143,885	168,000
<b>Total Maintenance Of Plant</b>		<b>\$8,065,360</b>	<b>\$8,473,223</b>	<b>\$9,783,718</b>	<b>\$9,311,637</b>	<b>\$8,677,488</b>
<b>72710</b>	<b>Transportation</b>					
72710	105 Supervisor/Director	\$101,903	\$82,963	\$77,963	\$76,000	\$77,900
72710	162 Clerical Personnel	153,783	158,943	158,943	156,576	202,662
72710	164 Attendants	496,959	527,697	532,697	511,603	601,320
72710	189 Other Salaries & Wages	87,955	90,060	90,060	89,714	139,303
72710	201 Social Security	48,519	52,009	52,009	47,682	61,782
72710	204 Pensions	73,602	83,155	83,155	75,615	95,397
72710	206 Life Insurance	481	494	494	474	1,126
72710	207 Medical Insurance	207,392	211,037	246,037	224,095	284,175
72710	210 Unemployment Compensation	0	2,000	2,000	0	2,000
72710	212 Employer Medicare	11,628	12,207	12,207	11,429	14,501
72710	299 Other Fringe Benefits	1,361	1,977	1,977	1,379	2,348
72710	312 Contracts W/Private Agencies	530,040	495,000	540,000	539,612	567,000
72710	313 Contracts W/Parents	0	4,000	4,000	0	4,000
72710	315 Contracts W/Vehicle Owners	16,048,208	16,756,075	16,827,155	16,827,157	18,255,853
72710	355 Travel	32	1,000	1,000	305	1,000
72710	399 Other Contracted Services	113,814	107,306	109,935	106,246	107,306
72710	471 Software	0	0	10,288	10,288	0
72710	499 Other Supplies And Materials	31,170	31,000	20,712	15,928	31,000
72710	511 Vehicle And Equipment Insurance	90,000	90,000	59,053	59,053	60,000
72710	524 In Service/Staff Development	5,818	10,000	10,000	9,804	10,000
72710	599 Other Charges	11,590	36,000	36,000	26,693	36,000
72710	701 Administration Equipment	3,129	4,000	4,000	0	4,000
72710	729 Transportation Equipment	77,686	99,000	51,371	39,427	99,000
<b>Total Transportation</b>		<b>\$18,095,070</b>	<b>\$18,855,923</b>	<b>\$18,931,056</b>	<b>\$18,829,080</b>	<b>\$20,657,673</b>
<b>73300</b>	<b>Community Services</b>					
73300	599 Other Charges	\$45,391	\$42,000	\$49,565	\$43,699	\$42,000
<b>Total Community Services</b>		<b>\$45,391</b>	<b>\$42,000</b>	<b>\$49,565</b>	<b>\$43,699</b>	<b>\$42,000</b>
<b>73400</b>	<b>Early Childhood Education</b>					
73400	116 Teachers	\$1,432,627	\$1,638,472	\$1,641,472	\$1,536,751	\$1,599,307
73400	117 Career Ladder Program	6,000	7,000	7,000	5,995	0
73400	163 Educational Assistants	661,969	713,764	718,764	698,023	734,360
73400	201 Social Security	\$123,983	\$142,801	\$143,297	\$131,701	\$141,187
73400	204 Pensions	203,883	248,212	249,059	230,001	239,340

**Rutherford County Board of Education  
General Purpose School Fund**

**Fund 141**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020

**Estimated/Appropriated/Actual  
Account Number**

		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
73400	206 Life Insurance	1,160	1,351	1,351	1,214	2,076
73400	207 Medical Insurance	509,112	577,068	577,068	561,535	514,064
73400	210 Unemployment Compensation	0	2,000	2,000	0	2,000
73400	212 Employer Medicare	28,995	33,514	33,630	30,801	33,138
73400	299 Other Fringe Benefits	4,153	5,325	5,325	4,367	5,367
73400	355 Travel	399	500	500	619	500
73400	369 Contract For Sub Teachers-Cert	9,276	10,148	10,148	9,468	10,148
73400	370 Contract For Subteacher-Noncer	27,441	29,048	47,048	35,422	29,048
73400	399 Other Contracted Services	4,712	6,500	6,500	2,334	6,500
73400	422 Food Supplies	5,061	6,500	6,500	5,586	6,500
73400	429 Instructional Supp & Mat	120,955	99,595	103,445	26,982	35,492
73400	499 Other Supplies And Materials	9,481	10,200	10,200	9,199	10,200
73400	524 In Service/Staff Development	11,078	18,260	18,260	8,010	18,260
73400	790 Other Equipment	0	8,000	8,000	0	8,000
<b>Total Early Childhood Education</b>		<b>\$3,160,285</b>	<b>\$3,558,258</b>	<b>\$3,589,567</b>	<b>\$3,298,008</b>	<b>\$3,395,487</b>
<b>76100</b>	<b>Regular Capital Outlay</b>					
76100	399 Other Contracted Services	\$4,250	\$25,000	\$87,910	\$55,864	\$25,000
76100	799 Other Capital Outlay	0	50,000	50,000	0	50,000
<b>Total Regular Capital Outlay</b>		<b>\$4,250</b>	<b>\$75,000</b>	<b>\$137,910</b>	<b>\$55,864</b>	<b>\$75,000</b>
<b>82130</b>	<b>Education</b>					
82130	610 Principal On Capitalized Leases	\$220,602	\$228,840	\$228,840	\$228,840	\$117,605
82130	612 Principal on Other Loans	299,240	583,752	583,752	463,752	891,348
<b>Total Education</b>		<b>\$519,842</b>	<b>\$812,592</b>	<b>\$812,592</b>	<b>\$692,592</b>	<b>\$1,008,953</b>
<b>82230</b>	<b>Education</b>					
82230	611 Interest On Capitalized Leases	\$18,959	\$10,722	\$10,722	\$10,721	\$2,178
82230	613 Interest on Other Loans	8,886	29,412	29,412	21,612	28,260
<b>Total Education</b>		<b>\$27,845</b>	<b>\$40,134</b>	<b>\$40,134</b>	<b>\$32,333</b>	<b>\$30,438</b>
<b>99100</b>	<b>Operating Transfers</b>					
99100	590 Transfers To Other Funds	\$4,541,758	\$0	\$75,768	\$75,768	\$0
<b>Total Transfers Out</b>		<b>\$4,541,758</b>	<b>\$0</b>	<b>\$75,768</b>	<b>\$75,768</b>	<b>\$0</b>
<b>Total</b>	<b>Expenditures</b>	<b>\$359,963,487</b>	<b>\$388,098,875</b>	<b>\$390,801,448</b>	<b>\$376,767,874</b>	<b>\$416,262,785</b>



# RUTHERFORD COUNTY TENNESSEE

2019-2020

## 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 45 school cafeteria operations and four satellite programs (Campus School, Daniel McKee, Smyrna West and Holloway). While the operations are accounted for in one fund, cost centers are maintained to ensure that the individual cafeteria operations remain profitable.*





**Centralized Cafeteria Fund**

Fund 143

Estimated Revenues, Expenditures & Available Funds

For the Fiscal Year Ended June 30, 2020

	<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>REVENUES</b>					
Charges For Current Serv	\$7,083,726	\$6,985,000	\$7,419,500	\$7,489,856	\$7,552,688
Other Local Revenue	70,522	26,000	37,277	62,822	30,000
State Of Tennessee	168,600	169,000	172,298	172,298	173,000
Federal Government	11,356,405	11,405,000	12,057,400	12,090,192	11,710,348
<b>Total Revenues</b>	<b>\$18,679,253</b>	<b>\$18,585,000</b>	<b>\$19,686,475</b>	<b>\$19,815,168</b>	<b>\$19,466,036</b>
<b>EXPENDITURES</b>					
Board Of Education	\$66,039	\$66,300	\$66,300	\$39,147	\$67,300
Food Service	19,224,177	19,876,855	20,271,330	19,121,377	20,641,158
Transfers Out	27,805	38,000	20,000	13,195	20,000
<b>Total Expenditures</b>	<b>\$19,318,021</b>	<b>\$19,981,155</b>	<b>\$20,357,630</b>	<b>\$19,173,719</b>	<b>\$20,728,458</b>

Revenues over(under) Expenditures \$641,449  
 Estimated Revenues over (under) Appropriations (\$1,262,422)

Un/Assigned Fund Balance July 1 \$3,933,058 \$4,574,529  
 Adjustments to Un/assigned fund Balance 22  
 Change to Fund Balance 641,449 (1,262,422)  
 Un/Assigned Fund Balance June 30 \$4,574,529 \$3,312,107

**Rutherford County Board of Education  
Central Cafeteria Fund**

**Fund 143**

**Statement of Estimated Revenues**

Fiscal Year Ending June 30, 2020

Account Number Estimated/Actual	Actual 2018	Original Budget 2019	Amended Budget 2019	Estimate Current Year 2019	Commission Approved 2020
<b>Revenue</b>					
<b>Charges For Current Services</b>					
43521 Lunch Payments - Children	\$5,690,101	\$5,600,000	\$6,060,000	\$6,091,347	\$6,116,750
43522 Lunch Payments - Adults	185,060	190,000	189,000	174,987	203,175
43523 Income From Breakfast	539,811	520,000	523,500	561,582	562,763
43525 A La Carte Sales	668,754	675,000	647,000	661,940	670,000
<b>Total Charges For Current Services</b>	<b>\$7,083,726</b>	<b>\$6,985,000</b>	<b>\$7,419,500</b>	<b>\$7,489,856</b>	<b>\$7,552,688</b>
<b>Other Local Revenues</b>					
<b>Recurring Items</b>					
44110 Investment Income	\$29,830	\$26,000	\$32,905	\$51,083	\$30,000
44530 Sale Of Equipment	25,192	0	3,872	11,239	0
44570 Contributions & Gifts	15,500	0	500	500	0
<b>Total Other Local Revenue</b>	<b>\$70,522</b>	<b>\$26,000</b>	<b>\$37,277</b>	<b>\$62,822</b>	<b>\$30,000</b>
<b>State Of Tennessee</b>					
46520 School Food Service	\$168,600	\$169,000	\$172,298	\$172,298	\$173,000
<b>Total State Of Tennessee</b>	<b>\$168,600</b>	<b>\$169,000</b>	<b>\$172,298</b>	<b>\$172,298</b>	<b>\$173,000</b>
<b>Federal Government</b>					
47111 Usda School Lunch Program	\$8,047,898	\$8,160,000	\$8,445,000	\$8,531,625	\$8,369,100
47112 Usda - Commodities	908,679	850,000	850,000	759,473	850,000
47113 Breakfast	2,345,945	2,340,000	2,705,000	2,741,662	2,432,700
47114 Usda - Other Fresh Fruit & Vegetables	53,883	55,000	57,400	57,432	58,548
<b>Total Federal Government</b>	<b>\$11,356,405</b>	<b>\$11,405,000</b>	<b>\$12,057,400</b>	<b>\$12,090,192</b>	<b>\$11,710,348</b>
<b>Total Revenues</b>	<b>\$18,679,253</b>	<b>\$18,585,000</b>	<b>\$19,686,475</b>	<b>\$19,815,168</b>	<b>\$19,466,036</b>

**Rutherford County Board of Education  
Centralized Cafeteria Fund**

**Fund 143**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020  
**Estimated/Appropriated/Actual**  
**Account Number**

		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>72310</b>	<b>Board Of Education</b>					
72310	305 Audit Services	\$11,739	\$12,000	\$12,000	\$11,997	\$13,000
72310	513 Worker's Compensation Insuranc	54,300	54,300	54,300	27,150	54,300
<b>Total</b>	<b>Board Of Education</b>	<b>\$66,039</b>	<b>\$66,300</b>	<b>\$66,300</b>	<b>\$39,147</b>	<b>\$67,300</b>
<b>73100</b>	<b>Food Service</b>					
73100	105 Supervisor/Director	\$173,056	\$210,000	\$205,000	\$138,130	\$220,500
73100	119 Accountants/Bookkeepers	95,889	95,000	103,000	94,772	108,150
73100	165 Cafeteria Personnel	7,177,465	7,520,000	7,296,000	7,070,457	7,660,800
73100	189 Other Salaries & Wages	254,604	245,000	266,000	247,532	274,050
73100	201 Social Security	463,869	500,340	487,940	449,851	512,337
73100	204 Pensions	375,169	400,000	400,000	367,185	400,000
73100	206 Life Insurance	2,753	5,000	5,000	2,631	5,000
73100	207 Medical Insurance	1,106,886	1,200,000	1,200,000	1,076,336	1,200,000
73100	210 Unemployment Compensation	9,039	12,000	12,000	11,539	12,000
73100	212 Employer Medicare	108,680	117,015	114,115	106,517	119,821
73100	299 Other Fringe Benefits	7,183	7,500	7,500	6,996	7,500
73100	336 Maint. & Repair Serv. - Equip.	71,289	93,000	93,000	56,499	93,000
73100	348 Postal Charges	187	0	0	0	0
73100	354 Transp. Other Than Students	105,045	115,000	140,000	130,194	12,000
73100	355 Travel	11,591	15,000	15,000	12,662	15,000
73100	399 Other Contracted Services	375,976	310,000	520,000	482,478	475,000
73100	421 Food Preparation Supplies	810,277	850,000	850,000	833,154	875,000
73100	422 Food Supplies	6,336,437	6,600,000	7,015,000	6,967,832	7,100,000
73100	435 Office Supplies	29,123	30,000	30,000	24,318	30,000
73100	451 Uniforms	11,603	12,000	12,000	1,259	14,000
73100	469 Usda-Commodities	908,679	850,000	850,000	759,473	850,000
73100	499 Other Supplies And Materials	193,971	260,000	219,775	149,151	225,000
73100	524 In Service/Staff Development	31,255	30,000	30,000	28,722	32,000
73100	710 Food Service Equipment	564,151	400,000	400,000	103,689	400,000
<b>Total</b>	<b>Food Service</b>	<b>\$19,224,177</b>	<b>\$19,876,855</b>	<b>\$20,271,330</b>	<b>\$19,121,377</b>	<b>\$20,641,158</b>
<b>99100</b>	<b>Transfers Out</b>					
99100	590 Transfers To Other Funds	\$27,805	\$38,000	\$20,000	\$13,195	\$20,000
<b>Total</b>	<b>Transfers Out</b>	<b>\$27,805</b>	<b>\$38,000</b>	<b>\$20,000</b>	<b>\$13,195</b>	<b>\$20,000</b>
<b>Total</b>	<b>Expenditures</b>	<b>\$19,318,021</b>	<b>\$19,981,155</b>	<b>\$20,357,630</b>	<b>\$19,173,719</b>	<b>\$20,728,458</b>



# RUTHERFORD COUNTY TENNESSEE

2019-2020

## 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.*





**Debt Service Fund**  
**Fund 151**  
**Estimated Revenues, Expenditures & Available Funds**  
**For the Fiscal Year Ended June 30, 2020**

	<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>REVENUES</b>					
Local Taxes	\$52,137,874	\$50,488,123	\$53,609,583	\$53,884,689	\$51,183,653
Other Local Revenues	1,696,761	1,144,150	2,044,150	2,161,890	1,144,150
Other Sources	694,498	199,015	554,046	554,046	197,575
<b>Total Revenues</b>	<b>\$54,529,133</b>	<b>\$51,831,288</b>	<b>\$56,207,779</b>	<b>\$56,600,625</b>	<b>\$52,525,378</b>
<b>EXPENDITURES</b>					
Other General Administration	\$1,001,072	\$1,121,000	\$1,086,000	\$1,034,734	\$1,160,000
General Government - Principal	4,861,140	6,067,760	6,067,760	6,067,760	7,579,950
Education - Principal	25,123,860	26,387,240	27,387,240	27,387,240	28,785,050
General Government - Interest	3,959,052	3,773,529	3,773,529	3,773,529	3,699,345
Education - Interest	12,555,525	14,241,487	14,648,858	14,648,858	14,221,614
General Government -Other Debt Svc	0	0	0	0	0
Education - Other Debt Svc	499,103	0	355,031	355,031	0
Refunded Bond Escrow Agent	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$47,999,752</b>	<b>\$51,591,016</b>	<b>\$53,318,418</b>	<b>\$53,267,152</b>	<b>\$55,445,959</b>

Revenues over(under) Expenditures \$3,333,473  
Estimated Revenues over (under) Appropriations (\$2,920,581)

Un/Assigned Fund Balance July 1 \$47,537,925 \$50,871,400  
Adjustments to Un/assigned fund Balance 2  
Change to Fund Balance 3,333,473 (2,920,581)  
Un/Assigned Fund Balance June 30 \$50,871,400 \$47,950,819

**Rutherford County Government  
General Debt Service Fund**

**Fund 151**

**Statement of Estimated Revenues**

Fiscal Year Ending June 30, 2020

Account Number Estimated/Actual	Actual 2018	Original Budget 2019	Amended Budget 2019	Estimate Current Year 2019	Commission Approved 2020
<b>Revenue</b>					
<b>Local Taxes</b>					
40110 Current Property Tax	\$45,068,887	\$44,973,573	\$46,212,433	\$46,150,449	\$44,976,683
40120 Trustee's Collect - Prior Yr	434,591	428,700	460,700	457,869	452,510
40130 Clerk & Masters Collection	220,108	190,500	265,500	314,971	309,610
40140 Interest And Penalty	91,029	95,200	95,200	91,229	90,500
40150 Pick-Up Taxes	84,615	47,600	91,100	94,183	77,400
40161 Pay In Lieu Of Taxes - Tva	3,605	3,550	3,650	3,627	3,600
40250 Litigation Tax - General	43,009	40,000	43,000	43,584	42,000
40266 Litigation Tax-Jail/Workhouse	1,944,951	1,800,000	1,994,000	2,033,870	2,000,000
40270 Business Tax	1,343,379	1,309,000	1,309,000	1,452,882	1,381,350
40285 Development Tax	2,903,700	1,600,000	3,135,000	3,242,025	1,850,000
<b>Total Local Taxes</b>	<b>\$52,137,874</b>	<b>\$50,488,123</b>	<b>\$53,609,583</b>	<b>\$53,884,689</b>	<b>\$51,183,653</b>
<b>Other Local Revenues</b>					
44110 Investment Income	\$1,552,611	\$1,000,000	\$1,900,000	\$2,017,740	\$1,000,000
44120 Lease/Rentals	144,150	144,150	144,150	144,150	144,150
<b>Total Other Local Revenues</b>	<b>\$1,696,761</b>	<b>\$1,144,150</b>	<b>\$2,044,150</b>	<b>\$2,161,890</b>	<b>\$1,144,150</b>
<b>Other Sources</b>					
49100 Bond Proceeds	\$499,103	\$0	\$355,031	\$355,031	\$0
49400 Refunding Debt Issued	0	0	0	0	0
49410 Premiums On Debt Sold	0	0	0	0	0
49800 Transfers In	195,395	199,015	199,015	199,015	197,575
<b>Total Other Sources</b>	<b>\$694,498</b>	<b>\$199,015</b>	<b>\$554,046</b>	<b>\$554,046</b>	<b>\$197,575</b>
<b>Total Revenues</b>	<b>\$54,529,133</b>	<b>\$51,831,288</b>	<b>\$56,207,779</b>	<b>\$56,600,625</b>	<b>\$52,525,378</b>

**Rutherford County Government  
General Debt Service Fund**

**Fund 151**

Statement of Appropriations  
Fiscal Year Ending June 30, 2020

**Estimated/Appropriated/Actual  
Account Number**

		<b>Actual 2018</b>	<b>Original Budget 2019</b>	<b>Amended Budget 2019</b>	<b>Estimate Current Year 2019</b>	<b>Commission Approved 2020</b>
<b>51900</b>	<b>Other General Administration</b>					
51900	510 Trustee's Commission	\$994,349	\$971,000	\$1,036,000	\$1,028,161	\$1,010,000
51900	606 Other Debt Issuance Charges	0	100,000	0	0	100,000
51900	699 Other Debt Service	6,723	50,000	50,000	6,573	50,000
	<b>Total Other General Administration</b>	<b>\$1,001,072</b>	<b>\$1,121,000</b>	<b>\$1,086,000</b>	<b>\$1,034,734</b>	<b>\$1,160,000</b>
<b>82110</b>	<b>General Government</b>					
82110	601 Principal On Bonds	\$4,861,140	\$6,067,760	\$6,067,760	\$6,067,760	\$7,579,950
	<b>Total General Government</b>	<b>\$4,861,140</b>	<b>\$6,067,760</b>	<b>\$6,067,760</b>	<b>\$6,067,760</b>	<b>\$7,579,950</b>
<b>82130</b>	<b>Education</b>					
82130	601 Principal On Bonds	\$25,123,860	\$26,387,240	\$27,387,240	\$27,387,240	\$28,785,050
	<b>Total Education</b>	<b>\$25,123,860</b>	<b>\$26,387,240</b>	<b>\$27,387,240</b>	<b>\$27,387,240</b>	<b>\$28,785,050</b>
<b>82210</b>	<b>General Government</b>					
82210	603 Interest On Bonds	\$3,959,052	\$3,773,529	\$3,773,529	\$3,773,529	\$3,699,345
	<b>Total General Government</b>	<b>\$3,959,052</b>	<b>\$3,773,529</b>	<b>\$3,773,529</b>	<b>\$3,773,529</b>	<b>\$3,699,345</b>
<b>82230</b>	<b>Education</b>					
82230	603 Interest On Bonds	\$12,555,525	\$14,241,487	\$14,648,858	\$14,648,858	\$14,221,614
	<b>Total Education</b>	<b>\$12,555,525</b>	<b>\$14,241,487</b>	<b>\$14,648,858</b>	<b>\$14,648,858</b>	<b>\$14,221,614</b>
<b>82310</b>	<b>General Government</b>					
82310	605 Underwriter's Discount	\$0	\$0	\$0	\$0	\$0
82310	606 Other Debt Issuance Charges	0	0	0	0	0
	<b>Total General Government</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>82330</b>	<b>Education</b>					
82330	605 Underwriter's Discount	\$258,103	\$0	\$207,231	\$207,231	\$0
82330	606 Other Debt Issuance Charges	241,000	0	147,800	147,800	0
	<b>Total Education</b>	<b>\$499,103</b>	<b>\$0</b>	<b>\$355,031</b>	<b>\$355,031</b>	<b>\$0</b>
<b>99300</b>	<b>Refunded Bond Escrow Agent</b>					
99300	699 Other Debt Service	\$0	\$0	\$0	\$0	\$0
	<b>Total Refunded Bond Escrow Agent</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total</b>	<b>Expenditures</b>	<b>\$47,999,752</b>	<b>\$51,591,016</b>	<b>\$53,318,418</b>	<b>\$53,267,152</b>	<b>\$55,445,959</b>



# RUTHERFORD COUNTY TENNESSEE

2019-2020

## 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 49 school locations. Almost seven and a half 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, 2020

	Actual 2018	Original Budget 2019	Amended Budget 2019	Estimate Current Year 2019	Commission Approved 2020
<b>REVENUES</b>					
<b>Local Taxes</b>					
40110 Current Property Tax	\$4,239,906	\$4,227,516	\$4,227,516	\$4,341,745	\$7,027,607
40120 Trustee's Collect. - Prior Yr.	40,885	40,300	40,300	43,075	42,540
40130 Circuit Clerk/Clerk & Mast. Co	20,707	17,900	17,900	32,088	29,100
40140 Interest And Penalty	8,553	8,900	8,900	8,581	8,500
40150 Pick-Up Taxes	7,960	4,400	4,400	8,861	7,275
40161 Payments In Lieu Of Taxes-Tva	339	339	339	359	339
40270 Business Tax	126,383	123,000	123,000	139,355	129,850
<b>Total Local Taxes</b>	<b>\$4,444,733</b>	<b>\$4,422,355</b>	<b>\$4,422,355</b>	<b>\$4,574,064</b>	<b>\$7,245,211</b>
<b>Total Revenues</b>	<b>\$4,444,733</b>	<b>\$4,422,355</b>	<b>\$4,422,355</b>	<b>\$4,574,064</b>	<b>\$7,245,211</b>
<b>EXPENDITURES</b>					
<b>72310 Board Of Education</b>					
72310 510 Trustee's Commission	\$87,456	\$92,000	\$92,000	\$89,771	\$155,000
<b>Total Board Of Education</b>	<b>\$87,456</b>	<b>\$92,000</b>	<b>\$92,000</b>	<b>\$89,771</b>	<b>\$155,000</b>
<b>91300 Education Capital Projects</b>					
91300 321 Engineering Services	\$3,203	\$0	\$0	\$0	\$0
91300 335 Maint. & Repair Serv. - Bldgs.	3,197,962	4,322,774	5,865,662	5,134,401	7,064,990
91300 399 Other Contracted Services	118,142	0	0	298,418	0
91300 790 Other Equipment	0	1,000,000	1,000,000	997,084	0
<b>Total Education Capital Projects</b>	<b>\$3,319,307</b>	<b>\$5,322,774</b>	<b>\$6,865,662</b>	<b>\$6,429,903</b>	<b>\$7,064,990</b>
<b>Total Expenditures</b>	<b>\$3,406,763</b>	<b>\$5,414,774</b>	<b>\$6,957,662</b>	<b>\$6,519,674</b>	<b>\$7,219,990</b>

Revenues over(under) Expenditures	(\$1,945,610)	
Estimated Revenues over (under) Appropriations	\$25,221	
Un/Assigned Fund Balance July 1	\$3,676,666	\$3,273,946
Adjustments to Un/assigned fund Balance	1,542,890	
Change to Fund Balance	(1,945,610)	25,221
Un/Assigned Fund Balance June 30	\$3,273,946	\$3,299,167

**Rutherford County Schools**  
**Education Capital Projects**

	<u>2019-2020 Original</u>	<u>2018-2019 Original</u>
<b>Roof Replacement/Repairs</b>		
Eagleville Complex	\$476,990	
Cedar Grove Ele.		\$920,000
Rock Springs Ele.		920,000
<i>Total Roof Replacement</i>	<u>\$476,990</u>	<u>\$1,840,000</u>
<b>HVAC Renovation/Replacement</b>		
Central Magnet	\$2,500,000	
Smyrna HS	130,000	
LaVergne HS	140,000	
Oakland HS		\$500,000
Holloway HS		65,000
Eagleville -Old Gym Classroom		55,000
Blackman HS Cooling Tower		75,000
Central Magnet (chiller)		500,000
<i>Total HVAC</i>	<u>\$2,770,000</u>	<u>\$1,195,000</u>
<b>Paving, Seal Coating, Striping, Gates</b>		
Oakland HS	\$150,000	
Riverdale HS	150,000	
Angie Road Improvement	100,000	
Blackman HS		\$50,000
Riverdale HS		60,000
<i>Total Paving</i>	<u>\$400,000</u>	<u>\$110,000</u>
<b>HS Track Improvement</b>		
LaVergne HS	\$350,000	
Blackman HS	40,000	
Stewart's Creek HS	40,000	
Riverdale HS Track		\$392,774
<i>Total Track</i>	<u>\$430,000</u>	<u>\$392,774</u>
<b>Major Plumbing</b>		
Buchanan Elementary	\$100,000	
Daniel Mckee	150,000	
<i>Total Plumbing</i>	<u>\$250,000</u>	<u>\$0</u>
<b>Elevator Upgrade</b>		
McFadden	\$75,000	\$65,000
<b>Gymnasium Floor/Stage</b>		
Blackman Ele	\$15,000	
Eagleville	25,000	
Holloway	25,000	
Siegel HS	30,000	
Smyrna HS	30,000	
Oakland HS	20,000	
Riverdale HS	20,000	
Smyrna HS		\$130,000
	<u>\$165,000</u>	<u>\$130,000</u>
<b>Bleachers</b>		
Smyrna HS	\$135,000	
<b>Renovation</b>		
Smyrna Teacher Training Center	\$300,000	
<b>InterCom Replacement</b>		
Blackman HS	\$160,000	
<b>Elementary School Playground Replacement</b>		
Wilson Ele	\$270,000	
Blackman Ele	270,000	
Eagleville School	130,000	
Cedar Grove Ele		\$250,000
David Youree Ele		250,000
Eagleville Ele		90,000
<i>Total Playground</i>	<u>\$670,000</u>	<u>\$590,000</u>
<b>Safety Enhancements</b>		
Multiple Schools - Doors	\$425,000	
Multiple Schools - Fire Alarms	408,000	
Multiple Schools	400,000	\$1,000,000
	<u>\$1,233,000</u>	<u>\$1,000,000</u>
<b>Grand Total Fund 177</b>	<u><u>\$7,064,990</u></u>	<u><u>\$5,322,774</u></u>

# 2019-2020 Capital Budget

## Overview

Presented on the following pages is the 2019-2020 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 2019-2020 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**

In March, 2017 the county obtained the services of Gresham Smith to provide a planning recommendation on how to best reuse the space in the old judicial building. The study included the old judicial building and Annex, Goldstein Building, Historic Health Department, Historic Courthouse, 309 West Main and 319 N. Maple Street. The goal was to include the best and highest use of the property not needed for office space. The commission decided to keep the Goldstein Building, renovate the old judicial building, and surplus the Coin Building which is adjacent to the old judicial building. The Commission entered into an agreement with the Public Building Authority in August, 2018 for architectural and engineering services to develop the construction plan and provide construction services for refurbishing the old judicial building. The most recent plan is for the Office of Information Technology, Human Resource Department and Adult Probation Services to be housed in the refurbished building.

The following projects are also moving through the process with initial funding in place: Archive addition and Historic Courthouse Renovation. In addition to these two projects, the County Mayor is working with others to plan for a satellite office for the County Clerk and County Trustee in the Blackman area that may include offices for State functions. The County Mayor is also working with a citizen who wishes to donate land to the county so that a joint ambulance/fire station could be built in the Rockvale area. Since June, Siemens has been performing a study of the Jail to determine if there were possible savings to be achieved in renovating/replacing electrical, plumbing, HVAC systems, and reconfiguring the laundry facility. The estimated cost of this project is approximately \$2.4 million. Funding for these three projects has not been approved by the Commission as of the date of this report.

## EDUCATION CAPITAL PROJECTS

**ROCKY FORK ELEMENTARY SCHOOL.** This project is for the construction of a new elementary school in Smyrna for 1,000 students. Full funding of this project was obtained August, 2018. This project will be the first prototype for a two story elementary school and is expected to open in the Fall of 2019.

**ROCKVALE HIGH SCHOOL.** This project is for a new comprehensive high school with a capacity of 2,000 students in the Rockvale area near the Rockvale Middle School. Sufficient acreage was purchased for both schools in July, 2006. Funding was obtained during the Fall, 2017 for this project. This school is projected to open in the Fall of 2019.

**SIEGEL HIGH SCHOOL ADDITION.** Siegel HS was originally designed with an expansion in the future planned. The addition to this building will add 13 classrooms which includes labs for science and mechatronics.

**LaVergne Middle Annex, Roy Waldron Addition #2-** The Board of Education is in the preliminary design and engineering stages for these two projects. As of July 1, 2019 the County Commission has not authorized funding for these projects beyond this preliminary stage.

**EAGLEVILLE-** This project is to improve and provide a new entry to the school from Highway 99.

**ROCK SPRINGS ELEMENTARY ADDITION.** The addition to this building will add 25 classrooms and adds a small cafeteria which will accommodate 400 to 500 students.

**CHRISTIANA MULTI SCHOOL CAMPUS.** With the purchase of 150 acres of property, three schools are contemplated for this site near Christiana. Approved project to date is to design the elementary school and begin site work for the high school, middle school and elementary school.

## 2019-2020 GENERAL CAPITAL PROJECTS

DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
<b>ARCHIVE ADDITION</b>				
Development tax (Feb. 2019)	\$ 124,000	\$ 124,000		
ARCHITECT			\$ 119,801	\$ 39,240
<b>total project</b>	<b>\$ 124,000</b>	<b>\$ 124,000</b>	<b>\$ 119,801</b>	<b>\$ 39,240</b>
<b>HISTORIC COURTHOUSE RENOVATION</b>				
Development tax (June 2019)	\$ 650,000	\$ 650,000		
Development tax (Aug. 2019)		16,000		
ARCHITECT				
BUILDING IMPROVEMENTS			\$ 665,858	\$ -
<b>total project</b>	<b>\$ 650,000</b>	<b>\$ 666,000</b>	<b>\$ 665,858</b>	<b>\$ -</b>
<b>OLD JUDICIAL BUILDING RENOVATION</b>				
Transfer from General fund (June 2018)				
Development Tax (Feb, 2019)	\$ 56,000	\$ 56,000		
ARCHITECT	66,700	66,700	\$ 66,700	\$ 62,071
BUILDING IMPROVEMENT	-	-	-	-
<b>total project</b>	<b>\$ 122,700</b>	<b>\$ 122,700</b>	<b>\$ 66,700</b>	<b>\$ 62,071</b>
<b>Total General Capital Projects</b>	<b>\$ 896,700</b>	<b>\$ 912,700</b>	<b>\$ 852,359</b>	<b>\$ 101,311</b>

## 2019-2020 EDUCATION CAPITAL PROJECTS

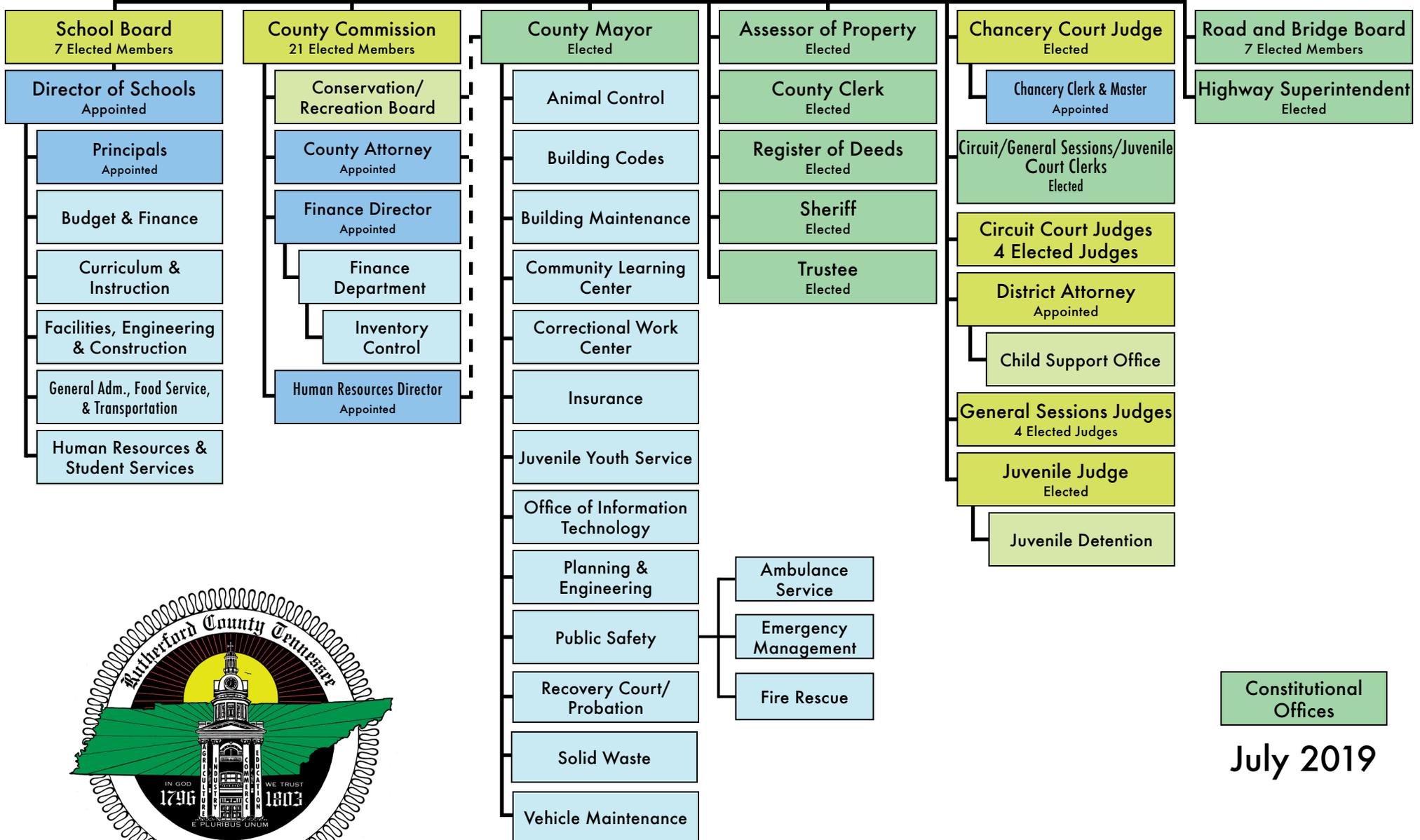
DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
<b>ROCKY FORK ELEMENTARY SCHOOL</b>				
ARCHITECTS	\$ 1,204,000	\$ 1,531,247	\$ 1,531,247	\$ 1,490,153
ENGINEERING SERVICES	-	101,095	129,540	123,924
CONSTRUCTION	30,000,000	23,393,642	20,748,080	20,748,080
FF&E	2,700,000	2,832,718	1,679,051	645,927
LAND	1,100,000	1,056,227	1,056,227	1,056,227
OTHER CAPITAL OUTLAY		-	194,181	-
SITE DEVELOPMENT	800,000	7,981,580	7,915,500	7,311,323
<b>total project</b>	<b>\$ 35,804,000</b>	<b>\$ 36,896,509</b>	<b>\$ 33,253,826</b>	<b>\$ 31,375,634</b>
<b>ROCKVALE HIGH SCHOOL</b>				
ARCHITECTS	\$ 1,967,000	\$ 2,233,650	\$ 2,044,506	\$ 2,003,680
ENGINEERING SERVICES		184,831	187,128	182,138
CONSTRUCTION	48,053,000	56,778,581	56,642,950	56,232,799
FF&E	4,950,000	4,950,000	4,294,637	1,266,870
OTHER CAPITAL OUTLAY			205,375	-
SITE DEVELOPMENT	4,000,000	7,766,438	7,732,830	7,310,380
<b>total project</b>	<b>\$ 58,970,000</b>	<b>\$ 71,913,500</b>	<b>\$ 71,107,426</b>	<b>\$ 66,995,867</b>
<b>LAVERGNE MIDDLE ANNEX-2019</b>				
ARCHITECTS	\$ 350,000	\$ 353,000	\$ 354,000	\$ 283,175
ENGINEERING SERVICES		10,000	10,000	10,000
<b>total project</b>	<b>\$ 350,000</b>	<b>\$ 363,000</b>	<b>\$ 364,000</b>	<b>\$ 293,175</b>

**2019-2020 EDUCATION CAPITAL PROJECTS (cont.)**

DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
<b>ROY WALDRON ADDITION #2</b>				
ARCHITECTS	\$ 350,000	\$ 358,000	\$ 358,000	\$ 267,749
ENGINEERING SERVICES		6,000	6,000	6,000
<b>total projects</b>	<b>\$ 350,000</b>	<b>\$ 364,000</b>	<b>\$ 364,000</b>	<b>\$ 273,749</b>
<b>EAGLEVILLE-NEW HWY 99 ENTRY</b>				
ENGINEERING SERVICES	\$ -	\$ 9,700	\$ 9,700	\$ 8,836
SITE DEVELOPMENT	300,000	290,300	294,752	241,277
<b>total projects</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 304,452</b>	<b>\$ 250,113</b>
<b>ROCK SPRINGS ELEMENTARY ADDITION</b>				
ARCHITECTS	\$ 350,000	\$ 352,110	\$ 355,110	\$ 312,899
ENGINEERING SERVICES	-	9,300	12,140	9,300
CONSTRUCTION	9,500,000	9,499,534	8,119,800	-
FF&E	800,000	800,000	-	-
SITE DEVELOPMENT	750,000	750,000	33,030	16,515
<b>total projects</b>	<b>\$ 11,400,000</b>	<b>\$ 11,410,944</b>	<b>\$ 8,520,080</b>	<b>\$ 338,714</b>
<b>CHRISTIANA MULTI-SCHOOL CAMPUS</b>				
ARCHITECTS	\$ 1,155,000	\$ 1,155,000	\$ -	\$ -
SITE-ELEMENTARY SCHOOL	4,500,000	4,500,000	3,105	2,484
SITE-MIDDLE SCHOOL	1,500,000	1,500,000	-	-
SITE-HIGH SCHOOL	2,000,000	2,000,000	8,395	6,716
<b>total projects</b>	<b>\$ 9,155,000</b>	<b>\$ 9,155,000</b>	<b>\$ 11,500</b>	<b>\$ 9,200</b>
<b>Total All School Capital Projects</b>	<b>\$ 116,329,000</b>	<b>\$ 130,402,953</b>	<b>\$ 113,925,284</b>	<b>\$ 99,536,452</b>

# RUTHERFORD COUNTY GOVERNMENT ORGANIZATIONAL CHART

## ELECTORATE



Constitutional  
Offices

July 2019