A photograph of the Rutherford County Courthouse in Tennessee, featuring a prominent white dome with a smaller cupola on top. The building is surrounded by lush green trees and a clear blue sky with scattered white clouds. The image has a soft, slightly faded appearance, particularly towards the edges.

The Budget

Appropriation Resolution & Tax Levy of
Rutherford County, Tennessee
for the Fiscal Year Ending
June 30, 2007

Adopted By
The
Rutherford County Commission
June 26, 2006

Rutherford County, Tennessee
2006-2007 Fiscal Budget
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COUNTY GOVERNMENT ORGANIZATIONAL CHART
Rutherford County, Tennessee
2006-2007 Budget

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2006-2007 Budget
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Rutherford County
Finance Department
Rutherford County Courthouse, Suite 201
Murfreesboro, Tennessee 37130

(615) 898-7795
Fax 904-7526

LETTER OF TRANSMITTAL

August 13, 2006

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

The Rutherford County Finance Department herein submits the 2006-2007 consolidated budget document as required by Chapter 49, Private Acts of 1979. The Rutherford County Commission adopted this budget on June 26, 2006. The Commission also adopted a property tax rate of \$2.44 to provide sufficient tax revenue that, together with other revenues, adequately funds total appropriations of \$335,078,834. An overview of the budget is provided in this document for those who do not require as much detail.

The County Commission is committed to maintaining adequate fund balances as recommended by bond rating agencies. This budget reflects reductions of the fund balances of the General Fund, Solid Waste/Sanitation Fund, Drug Fund, General Purpose School Fund, General Debt Service Fund and the Highway Fund. The County Commission has adopted resolutions establishing a county fund balance policy for the General Fund and the Debt Service Fund. The projected ending fund balances of the major budgeted funds are well within the recommended ranges. Based on our strong financial performance, as well as the strength of the county's economy, Rutherford County retained bond ratings of Aa2 from Moody's and AA from Standard and Poor's.

Appropriations for salaries in the General, Solid Waste/Sanitation, and Drug Control Funds, were based on a classification/compensation plan. For fiscal year 2005-2006, the Human Resource Department had updated all job descriptions and had conducted a salary study comparing Rutherford County with 19 other counties and cities in Tennessee. A market based pay plan was developed and implemented. This plan allows Rutherford County to be an average payer in the labor market. Fiscal year 2006-2007 is the second year of that pay plan. To help ensure that Rutherford County salaries stay competitive, the pay table was adjusted by 2%. The Rutherford County Road Board has authorized a modified version of this plan for the employees of the Highway Department. The Board of Education included funding for a percentage increase

for their employees, subject to available funds and negotiations with the Rutherford County Education Association.

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 through the Adequate Facilities/Development Tax Fund

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

Sincerely,

Lisa A. Nolen, CPA, CGFM
Finance Director

OVERVIEW OF THE OPERATING BUDGET

Rutherford County, Tennessee For the Fiscal Year Ending June 30, 2007

Pursuant to Chapter 49, Private Acts of 1979, the annual operating budget has been adopted by the County Commission. The Finance Department offers this overview to provide general information relating to the 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 the budget document. Copies of this overview will be available for public review in the Rutherford County Finance Department.

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 strives to avoid funding recurring expenditures from fund balances. However, as detailed below, the county commission has chosen to fund part of the coming year's needs from ending fund balance.

Calendar year 2006 is a reappraisal year for Rutherford County. This means that the appraised and assessed value of all real property is to be adjusted to reflect changes that have occurred in the market value of property within that location. The goal of this process is to achieve an equalization of assessed values at least every four years. The assessor's office projects an average increase in all assessed values of real property of approximately 17.7%.

State law requires that in a reappraisal year, a certified tax rate be calculated and submitted to the State Board of Equalization for review. This certified rate is the calculated rate that will provide the same tax revenue from properties that were on the tax roll the previous year, given their increased assessed value. This does not include new construction, improvements and deletions to the previous tax roll. The certified rate for Rutherford County Government was calculated as \$2.35. The county commission has levied a tax rate of \$2.44 for the 2006 tax year, compared to the tax rate of \$2.80 for the 2005 tax year.

Estimated revenues below have been allocated to the various funds in the same manner as the previous year. In any given year, we anticipate a certain amount of revenue growth to fund normal inflation in county programs and services. This year we are anticipating an increase in interest earnings over the amount that was originally estimated for FY 2005-2006. Since January, 2006 the Local Government Investment Pool has posted interest earnings in excess of 4%. The impact of the settlement of the Bridgestone case has a negative impact to the revenue budget of all funds totaling \$978,000. In addition, Federal revenue which funds grant positions for public safety has also been reduced.

For fiscal year 2005-2006 the Governor stated his intent to return one half of a previous cut of 9% in certain state shared revenues to local governments. He has committed to returning the other half to the cities and counties for fiscal year 2006-2007. The significant impact of this

to Rutherford County is the return of sales tax revenue from the City of Murfreesboro and the City of LaVergne to the Debt Service Fund based on the inter-governmental agreement.

The following funds are not balanced in terms of current revenues being adequate to fund current appropriations: General Fund (\$6,586,204), Solid Waste/Sanitation Fund (\$1,312,433), Drug Control Fund (\$177,335), Highway Fund (\$532,358), General Purpose School Fund (\$708,121) and General Debt Service Fund (\$2,729,815).

The fund balance policy adopted by the Rutherford County Commission states the General Fund will maintain at least Fifteen Percent (15.0%) of the next year's budget in the undesignated fund balance. Any amounts remaining in the fiscal year-end undesignated fund balance in excess of Fifteen Percent (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. While the General Fund is unbalanced by \$6,586,204, the undesignated fund balance remains at 20.5% of the current year appropriations.

Over the past several years, the fund balance in the Debt Service Fund has been increased in anticipation of the time when current revenues would not be sufficient to fund current appropriations. The General Debt Service Fund is also not balanced in terms of current revenues being adequate to fund current appropriations. In accordance with the change in the county's debt service fund balance policy, we have determined that there is an excess of funds that are available to pay debt service requirements. Even after using fund balance to fund operations, the projected ending undesignated fund balance remains at 67% of the current year's appropriations.

The Commissioners have not adopted a fund balance policy for the other funds. However, the State of Tennessee requires a 3% undesignated fund balance for the General Purpose School Fund. Although the General Purpose School Fund is not balanced in terms of current revenues being adequate to fund current appropriations, the projected ending undesignated fund balance for the General Purpose School fund is 5.18% of the current year's appropriations.

**STATEMENT OF ESTIMATED OPERATIONS
For the Fiscal Year Ending June 30, 2007**

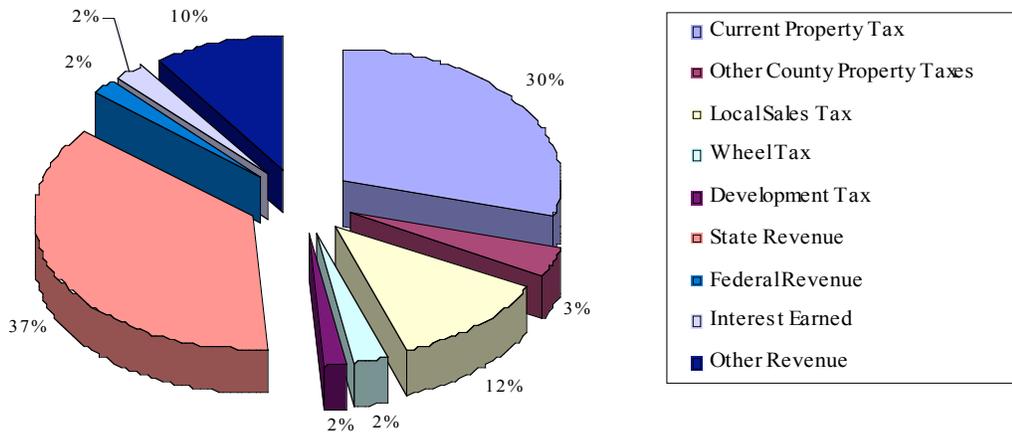
Fund	Adopted Tax Rate	Estimated	Estimated Revenues	Recommended Appropriations	Revenues over	Estimated
		Unreserved Fund Balance July 1, 2006			(under) Appropriations	Unreserved Fund Balance June 30, 2007
County General	\$ 0.4700	\$ 20,679,196	\$ 61,868,125	\$ 68,454,329	\$ (6,586,204)	\$ 14,092,992
Solid Waste/Sanitation	-	4,960,543	2,441,966	3,754,399	(1,312,433)	3,648,110
Industrial/Economic Dev.		258,334	533,503	219,920	313,583	273,054
Drug Control		1,370,761	727,000	904,335	(177,335)	1,193,426
Development Tax		4,898,418	6,075,000	5,673,250	401,750	5,300,168
Highway	0.0100	5,970,685	7,786,903	8,319,261	(532,358)	5,438,327
General Purpose School	1.2900	11,317,562	203,918,879	204,627,000	(708,121)	10,609,441
General Debt Service	\$ 0.6700	31,221,464	39,707,496	42,437,311	(2,729,815)	28,491,649
Education Debt Service		68,151	689,029	689,029	-	68,151
	\$ 2.4400	\$ 80,745,114	\$ 323,747,901	\$ 335,078,834	\$ (11,330,933)	\$ 69,115,318

PROJECTED REVENUES

The chart and tables on the following pages 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, giving special consideration to the recent increases in sales tax revenues, increases in interest revenue and decreases in grant funded positions. This analysis is based on the assumption that significant changes in these growth trends will not occur. Periodic reports will be made throughout the year to the Budget, Finance and Investment committee of the County Commission to apprise them of our actual experience in comparison to these estimates.

SUMMARY OF REVENUE 2006-2007

SOURCE	PROJECTION	%
Current Property Tax	\$ 95,671,458	30%
Other County Property Taxes	10,022,714	3%
Local Sales Tax	39,034,054	12%
Wheel Tax	8,055,792	2%
Development Tax	5,875,000	2%
State Revenue	120,053,845	37%
Federal Revenue	6,439,303	2%
Interest Earned	6,781,078	2%
Other Revenue	31,814,657	10%
Total Estimated Revenue	\$ 323,747,901	100%



Estimated Revenue from Current Property Taxes
 2006 Assessments Based on Estimated Assessed
 Valuation of Real & Personal Property - \$4,393,490,983
 Valuation of Public Utility Property - \$127,060,595
 Total - \$4,520,551,578

Fund	Proposed Tax Rate	Amount of Tax Levy	Bridgeston Reduction	Adjusted Amount of Tax Levy	Reserve for Delinquency 4.5%	Net Estimated Collection of Taxes
			978,293			
County General	\$ 0.47	\$ 21,246,592	\$ 188,442	\$ 21,058,151	\$ 947,617	\$ 20,110,534
Solid Waste	-	-	-	-	-	-
Highway	0.01	452,055	4,009	448,046	20,162	427,884
General Purpose S	1.29	58,315,115	517,212	57,797,903	2,600,906	55,196,997
Debt Service	0.67	30,287,696	268,630	30,019,066	1,350,858	28,668,208
Total	\$ 2.44	\$ 110,301,459	\$ 978,293	\$ 109,323,165	\$ 4,919,542	\$ 104,403,623

Less City 8,732,165
 Total Available \$ 95,671,458

WFTEADA Allocations (estimated)

County	84.18%	\$ 46,464,832
City	15.82%	<u>8,732,165</u>
Total	100.00%	\$ 55,196,997

Revenue Per Penny	
General	\$ 427,884
Schools	360,192

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.

APPROPRIATIONS

The following table presents a comparison of the fiscal year 2005-2006 amended appropriations by fund with department requests and the adopted budget for the fiscal year 2006-2007. 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.

Fund	Amended 2005-2006	Requested 2006-2007	Adopted 2006-2007
County General	\$ 62,827,930	\$ 70,694,451	\$ 68,454,329
Solid Waste/Sanitation	3,457,692	3,728,008	3,754,399
Industrial/Economic Dev.	220,000	219,920	219,920
Drug Control	928,344	922,700	904,335
Development Tax	7,093,625	5,908,250	5,673,250
Road & Bridge	8,292,460	8,319,261	8,319,261
General Purpose School	193,680,174	206,075,060	204,627,000
General Debt Service	35,669,810	42,368,783	42,437,311
Education Debt Service	326,600	689,029	689,029
	<u>\$312,496,635</u>	<u>\$338,925,462</u>	<u>\$335,078,834</u>

SIGNIFICANT BUDGET INCREASES

The following listing is an attempt to itemize some of the larger increases in the operating budget for the General Fund:

GENERAL FUND

- | | |
|---|-------------|
| ▪ Second half of Sheriff's lawsuit with benefits | \$1,600,000 |
| ▪ Full Year for ambulance employees with benefits | 250,000 |
| ▪ 2 nd year of Pay plan | 650,000 |
| ▪ Increase in Retirement contribution | 401,000 |
| ▪ Additional employees | 1,445,500 |
| ▪ GIS digitizing flyover | 1,050,000 |



Resolutions

*** Authorizing Appropriations for
Departments, Institutions,
Offices and Agencies**

*** Fixing the Tax Rate**

*** Establishing
Fund Balance
Policy**

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF
RUTHERFORD COUNTY, TENNESSEE, FOR THE FISCAL YEAR BEGINNING
JULY 1, 2006 AND ENDING JUNE 30, 2007**

SECTION 1. BE IT RESOLVED by Commissioners of Rutherford County, Tennessee on the 26th day of June, 2006, 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, 2006 and ending June 30, 2007, according to the following schedule:

GENERAL FUND

County Commission	\$	203,470
Board of Equalization		19,300
County Mayor		337,454
Personnel Office		164,005
County Attorney		256,765
Election Commission		686,294
Register of Deeds		137,689
Planning		834,171
Codes Compliance-Environmental		47,124
Geographical Information Systems		1,508,770
County Buildings		1,240,271
Other General Administration		223,266
Preservation of Records		123,047
Risk Management		338,179
Accounting and Budgeting		822,455
Property Assessor		1,591,674
Reappraisal Program		530,026
County Trustee		81,350
County Clerk		201,043
Data Processing		1,292,860
Circuit Court		482,153
Circuit Court Judge		237,657
General Sessions Court		1,046,138
Drug Court		438,985
Chancery Court		738,932
Juvenile Court		324,664
District Attorney		62,759
Other Administration of Justice		70,666
Probation Services		985,199
Sheriff's Department		15,303,491
Special Patrols		67,507
Traffic Control		10,000

General Fund (Continued)

Jail	10,794,034
Workhouse/Penal Farm	2,498,722
Juvenile Services	1,372,490
Rescue Squads	75,000
Disaster Relief	669,515
Inspection and Regulation	844,225
Local Health Center	641,742
Rabies & Animal Control	1,079,509
Ambulance Service	9,301,552
Nursing Home	20,000
Dental Health Program	14,400
Other Local Health Services	1,620,314
General Welfare Assistance	39,900
Sanitation & Waste Removal	18,427
Other Public Health & Welfare	149,400
Adult Activities	24,570
Senior Citizens Assistance	1,500
Libraries	993,151
Parks & Fair Boards	380,765
Agriculture Extension Service	602,145
Soil Conservation	66,480
Storm Water Management	128,110
Tourism	237,000
Other Economic & Community Development	166,305
Other Charges	262,530
Employee Benefits	668,400
Payments to Cities	1,622,124
Miscellaneous	3,352,355
Transfers Out	<u>402,300</u>
Total General Fund	<u>\$ 68,454,329</u>

RUTHERFORD COUNTY ECONOMIC DEVELOPMENT

Industrial Development	\$ 202,890
Payments to Cities	<u>17,030</u>
Total Economic Development Fund	<u>\$ 219,920</u>

SOLID WASTE/SANITATION FUND

Sanitation Education/Information	\$	122,410
Convenience Centers		2,154,698
Other Waste Collection		312,500
Landfill Operation & Maintenance		886,086
Postclosure Care Costs		142,500
Employee Benefits		50,600
Miscellaneous		<u>85,605</u>
Total Solid Waste/Sanitation Fund	\$	<u>3,754,399</u>

DEVELOPMENT TAX FUND

Other General Administration	\$	60,750
Transfers Out		<u>5,612,500</u>
Total Development Tax Fund	\$	<u>5,673,250</u>

DRUG CONTROL FUND

Drug Enforcement	\$	<u>904,335</u>
Total Drug Control Fund	\$	<u>904,335</u>

HIGHWAY FUND

Administration	\$	641,676
Highway and Bridge Maintenance		4,425,820
Operation & Maintenance of Equipment		1,063,850
Quarry Operation		566,900
Other Charges		515,055
Employee Benefits		171,200
Capital Outlay		<u>934,860</u>
Total Highway Fund	\$	<u>8,319,261</u>

GENERAL PURPOSE SCHOOL FUND

Regular Education Program - Elem./Sec.	\$	105,868,897
Alternative Instruction		1,452,108
Special Education Program		15,828,380
Vocational Education Program		7,624,877
Adult Education Program		484,059

General Purpose School Fund (continued)

Attendance	496,634
Health Services	1,866,604
Other Student Support	5,631,863
Regular Instruction Program	7,044,040
Alternative Instruction Program	531,523
Special Education Program	2,270,639
Vocational Education	112,761
Adult Program	171,757
Board of Education	3,708,378
Director of Schools	558,932
Office of the Principal	11,471,499
Fiscal Services	640,565
Human Resources	291,291
Operation of Plant	15,980,687
Maintenance of Plant	4,667,109
Transportation	9,192,541
Central and Other	1,830,116
Food Service	4,878,808
Community Service	551,241
Early Childhood Education	637,662
Regular Capital Outlay	145,000
Transfers Out	<u>689,029</u>
Total General Purpose School Fund	<u>\$ 204,627,000</u>

DEBT SERVICE FUND

Other General Administration	\$ 1,001,400
General Government Principal	1,894,195
Education Principal	22,644,891
General Government Interest	2,808,521
Education Interest	<u>14,088,304</u>
Total Debt Service Fund	<u>\$ 42,437,311</u>

EDUCATION DEBT SERVICE

Education Principal	\$ 541,429
Education Interest	<u>147,600</u>
Total Education Debt Service Fund	<u>\$ 689,029</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 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 School Superintendent must also receive the approval of the Board of Education for transfers within each major appropriation category of the budget and the approval of the Board of Commissioners for transfers between these major categories as required by law.

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

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

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

County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department ending June 30, 2007. 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 State Director of Local Finance after its adoption as provided by Section 9-11-119, 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 Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the fiscal year 2006-2007 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, 2007.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2005 and prior years and the interest and penalty thereon collected during the year ending June 30, 2007, shall be apportioned to the various County Funds according to the subdivision of the tax levy for the year 2005. 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, 2007.

SECTION 9. BE IT FURTHER RESOLVED, that the Rutherford County School Federal Projects Fund for the No Child Left Behind Act (NCLB), Individuals with Disabilities Education Act (IDEA), and Carl Perkins Vocational Projects shall be the budget approved for the separate projects within the fund by the Rutherford County Board of Education.

SECTION 10. BE IT FURTHER RESOLVED, that any resolution or part of the resolution which has heretofore been passed by the Board of Commissioners which is in conflict with any provision in this resolution, be and the same is hereby repealed.

SECTION 11. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2006. 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, 2006, 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, 2006:

1. That twenty-five thousand dollars (\$25,000) be appropriated for the Rutherford County Rescue Squad to benefit the general welfare of the residents of Rutherford County.
2. That twenty-five thousand dollars (\$25,000) be appropriated for the Smyrna Rescue Squad to benefit the general welfare of the residents of Rutherford County.
3. That twenty-five thousand dollars (\$25,000) be appropriated for the LaVergne Rescue Squad to benefit the general welfare of the residents of Rutherford County.
4. That twenty-four thousand five hundred seventy dollars (\$24,570) be appropriated for the Rutherford County Adult Activity Center to benefit the general welfare of the residents of Rutherford County.
5. That one thousand five hundred dollars (\$1,500) be appropriated for the Retired Senior Volunteer Program (RSVP) to benefit the general welfare of the residents of Rutherford County.
6. That eight thousand dollars (\$8,000) be appropriated for the Soil Conservation program to benefit the general welfare of the residents of Rutherford County.
7. That nine hundred ninety-three thousand one hundred fifty-one dollars (\$993,151) be appropriated for the Linebaugh Library to benefit the general welfare of the residents of Rutherford County.

8. That thirteen thousand seven hundred dollars (\$13,700) be appropriated for the Greater Nashville Regional Council to benefit the general welfare of the residents of Rutherford County.

9. That seventeen thousand seven hundred dollars (\$17,700) be appropriated for Mid-Cumberland Human Resource Agency to benefit the general welfare of the residents of Rutherford County.

10. That seventeen thousand three hundred dollars (\$17,300) be appropriated for Mid-Cumberland Nutrition Program to benefit the general welfare of Rutherford County.

11. That thirty nine thousand nine hundred dollars (\$39,900) be appropriated for the Tennessee Rehabilitation Center at Murfreesboro to benefit the general welfare of the residents of Rutherford County.

12. 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.

13. That nineteen thousand seven hundred fourteen dollars (\$19,714) be appropriated for the Mid-Cumberland Public Transportation Services to benefit the general welfare of the residents of Rutherford County.

14. That two hundred twenty-two thousand dollars (\$222,000) be appropriated for the Murfreesboro-Rutherford County Chamber of Commerce to benefit the general welfare of the residents of Rutherford County.

15. That one hundred thirty-two thousand four hundred twenty dollars (\$132,420) be appropriated for the St. Clair Street Senior Citizens to benefit the general welfare of the residents of Rutherford County.

16. That seventy-four thousand dollars (\$74,000) be appropriated for the Stones River Greenway Trail to benefit the general welfare of the residents of Rutherford County.

17. That twenty-five thousand dollars (\$25,000) be appropriated for the Almadale Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.

18. That twenty-five thousand dollars (\$25,000) be appropriated for the Salem-Blackman Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.

19. That twenty-five thousand dollars (\$25,000) be appropriated for the Christiana Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.

20. That twenty-five thousand dollars (\$25,000) be appropriated for the Lascassas Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.

21. That twenty-five thousand dollars (\$25,000) be appropriated for the Rockvale Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.

22. That twenty-five thousand dollars (\$25,000) be appropriated for the Rutherford Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.

23. That twenty-five thousand dollars (\$25,000) be appropriated for the Walter Hill Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.

24. That twenty-five thousand dollars (\$25,000) be appropriated for the Southeast Rutherford Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.

25. That twenty-five thousand dollars (\$25,000) be appropriated for the Fosterville Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.

26. That twenty-five thousand dollars (\$25,000) be appropriated for the Eagleville Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.

27. That twenty-five thousand dollars (\$25,000) be appropriated for the Kittrell Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.

28. That fifteen thousand dollars (\$15,000) be appropriated for Exchange Club Family Center to benefit the general welfare of the residents of Rutherford County.

29. That thirty-five thousand dollars (\$35,000) be appropriated for Smyrna Senior Citizens to benefit the general welfare of the residents of Rutherford County.

30. That thirty-one thousand two hundred dollars (\$31,200) be appropriated for Domestic Violence Program to benefit the general welfare of the residents of Rutherford County.

31. That thirty-one thousand two hundred dollars (\$31,200) be appropriated for the Rutherford County Primary Care to benefit the general welfare of the residents of Rutherford County.

32. That eight thousand five hundred dollars (\$8,500) be appropriated for the Fourth July Celebration to benefit the general welfare of the residents of Rutherford County.

33. That thirty-five thousand dollars (\$35,000) be appropriated for LaVergne Senior Citizens to benefit the general welfare of the residents of Rutherford County.

34. That three thousand two hundred eighty-six dollars (\$3,286) be appropriated for the Regional Transportation Authority transit van services to benefit the general welfare of the residents of Rutherford County.

35. 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.

36. That one hundred five thousand two hundred eighty dollars (\$105,280) be appropriated to the Destination Rutherford to benefit the general welfare of the residents of Rutherford County.

37. That five hundred dollars (\$500) be appropriated for the Pregnancy Support Center to benefit the general welfare of the residents of Rutherford County.

38. That fifteen thousand dollars (\$15,000) be appropriated for the Heritage Center to benefit the general welfare of the residents of Rutherford County.

BE IT FURTHER RESOLVED, that all appropriations enumerated in Section 1 through 38 above are made subject to the following conditions:

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

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

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

PASSED this 26th day of June, 2006.

**RESOLUTION FIXING THE TAX LEVY
RUTHERFORD COUNTY, TENNESSEE FOR THE
FISCAL YEAR BEGINNING JULY 1, 2006**

SECTION 1. BE IT RESOLVED by the Board of Commissioners of Rutherford County, Tennessee assembled in regular session on the 26th day of June, 2006, that the combined property tax rate for Rutherford County, Tennessee for the fiscal year beginning July 1, 2006 shall be \$2.44 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	\$.47
Highway Fund	.01
General Purpose Schools	1.29
Debt Service	<u>.67</u>
TOTAL	<u>\$2.44</u>

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

SECTION 3. BE IT FURTHER RESOLVED, that the remainder of the county's situs portion of sales tax revenue, after distributing a portion to the General Debt Service Fund per the Intergovernmental Agreement, 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 interest earned on idle operating balances, with the exception of the Drug Control Fund and Development Tax 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 6. 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 7. 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.

PASSED this 26th day of June, 2006.

RESOLUTION ESTABLISHING FUND BALANCE POLICY

GENERAL FUND:

The General Fund undesignated 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 undesignated fund balance of the General Fund.

Any amounts remaining in the fiscal year-end undesignated 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.

PASSED this 27th day of June, 2002.

GENERAL DEBT SERVICE FUND:

Introduction. 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.

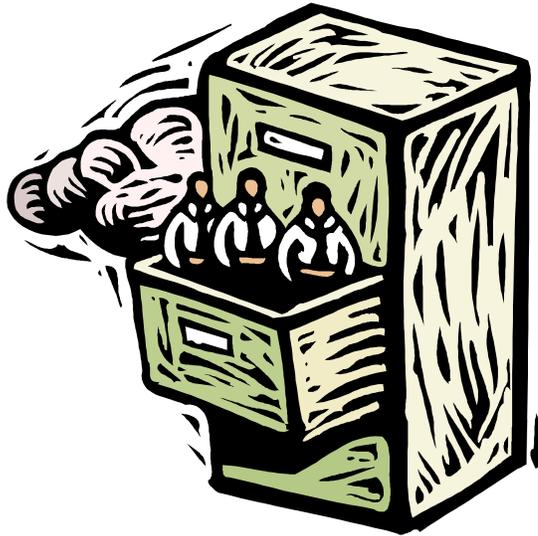
Growth Component. Each year the County shall update a five-year capital improvement plan for the County. As part of this process, the County shall estimate the future debt service associated with new indebtedness projected in relation to the capital improvements plan. These projections shall provide 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 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.

PASSED this 14th day of October, 2004

The Debt Service Fund Balance policy presented above replaced the policy that had been in place since June 27, 2002.

Personnel for Rutherford County



RUTHERFORD COUNTY, TN
PERSONNEL
Analysis of Full Time Positions

	Fund 101,116,122,133	Fund 131	Total
Total Funded Positions 7/1/04	734	71	805
Positions added 04-05			
Nutritionist - Health/State	1		
Home Visitors - Health/State	2		
Drug Court Case Manager	1		
Building Inspector/Storm Water	1		
Project Engineer/Storm Water	1		
Litter Grant Removed	(1)		
Total Positions @ 6/30/05	739	71	810
Positions added			
EMTs	12		
Paramedic I	1		
Driver - Convenience Center	1		
Clerical - Maintenance	1		
Communication Manager	1		
Technical Support I	1		
GIS Analyst	1		
Human Resource Assist	1		
Public Works to Fund 131	(6)	6	
Total Funded Positions 7/1/05	752	77	829
Positions added during 05-06			
Social Worker - Health(Oct 2005)	1		
Environmental Ed Coord.(Nov 2005)	1		
Detention Officers - Jail(Nov 2005)	29		
Maintenance Technician - Jail(Nov 2005)	2		
Warrants Clerk (Nov 2005)	3		
Patrol(Nov 2005)	12		
Admin. Support I - Sheriff(Nov 2005)	3		
Warrants Clerk - Workhouse(Feb 2006)	1		
Drug Court Therapist (April 2006)	1		
Medical Positions eliminated	(6)		
Positions added 06-07			
Elections Deputy Clerk	1		
Engineering Tech	1		
Administrative Support I - Planning	1		
Maintenance Technician	1		
Archivist	1		
Insurance Administrator	1		
Administrative Support I - Property Assessor	1		
Internet Security Officer	1		
Web Designer	1		
General Sessions Judge	1		
Law Clerk	1		
Drug Court Therapist	1		
Case Manager - Drug Court	1		
SRO	2		
Detention Officers - Correct. Work Center	10		
Detention Officers - Juvenile Detention	12		
Secretary - Juvenile Detention	1		
Building Inspector/Storm Water	1		
Permit Officer	1		
Animal Control Officer	1		
Paramedic - Manchester	4		
EMT - Manchester	3		
Groundskeeper	1		
Heavy Equipment Operator	2		
Wheel Tax Officer Transfer to Co. Clerk	(1)		
Total Funded Postions 7/1/06	849	77	926

**Rutherford County
Part Time
Personnel Comparisons**

RUTHERFORD COUNTY POSITIONS

Fiscal Year		2004-2005		2005-2006		2006-2007	
Department		totals		totals		totals	
	location						
Agriculture	845	2	2	4	2	6	
Animal Control	855	0	0	0	5	5	
Clerk & Master	803	0	0	0	3	3	
Convenience	814	33	0	33	4	37	
County Executive	800	0	0	0	1	1	
Drug Court	826	1	(1)	0	0	0	
Domestic Violence	827	1	1	2	(1)	1	
Finance	805	1	0	1	0	1	
General Session	807	1	0	1	0	1	
Health	813	2	0	2	0	2	
Human Resources	829	2	(2)	0	0	0	
Data Processing	801	2	1	3	2	5	
Juvenile Det.	812	6	6	12	(4)	8	
Landfill	815	1	0	1	1	2	
Litter Grant	875	0	2	2	(1)	1	
Maintenance	804	9	(1)	8	1	9	
Parks & Recreation	840	1	0	1	0	1	
Planning/Engineering	865	2	5	7	(2)	5	
Property Assessor	820	1	(1)	0	0	0	
Preservation of Records	800	2	0	2	0	2	
Sheriff	835	25	16	41	13	54	
Soil Conservation	850	0	0	0	1	1	
Storm Water	871	0	0	0	4	4	
Workhouse	875	4	1	5	(2)	3	
Subtotal	Totals	96		125		152	
Public Works	871	1		0		0	
Highway Dept	865	0		0		0	
Total		97		125		152	

2006-2007 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 2004-2005 audited expenditures. Column two and three presents the 2005-2006 year original and amended budget respectively. Column four shows the 2005-2006 unaudited actual expenditures. Column five reflects proposed expenditures (appropriations) for the 2006-2007 budget year.

GENERAL FUND

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



GENERAL FUND
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES	\$ 31,488,126	\$ 31,832,502	\$ 32,774,640	\$ 32,990,737	\$ 32,174,487
LICENSES AND PERMITS	1,641,354	1,345,430	1,999,000	2,041,753	1,841,500
FINES, FORFEITURES & PENALTIES	1,874,503	1,788,402	1,940,228	2,028,028	1,972,302
CHARGES FOR CURRENT SERVICES	4,089,401	4,384,350	4,890,500	4,897,457	5,062,700
OTHER LOCAL REVENUES	1,618,561	1,096,000	3,521,640	3,094,917	2,953,541
FEES FROM COUNTY OFFICIALS	6,326,697	6,072,000	6,965,000	7,125,662	7,024,000
STATE REVENUES	5,034,380	6,279,201	7,211,590	7,095,686	6,876,379
FEDERAL REVENUES	1,653,191	1,407,444	2,177,068	1,667,000	903,906
OTHER GOV'TS & CITIZENS GROUP	452,372	1,111,150	617,100	631,817	691,000
OTHER SOURCES	1,327,537	2,185,134	2,357,834	2,221,942	2,368,310
TOTAL GENERAL FUND REVENUE	\$ 55,506,122	\$ 57,501,613	\$ 64,454,600	\$ 63,794,998	\$ 61,868,125

EXPENDITURES					
COUNTY COMMISSION	\$ 186,558	\$ 203,470	\$ 203,470	\$ 192,317	\$ 203,470
BOARD OF EQUALIZATION	97,765	33,270	33,270	10,518	19,300
COUNTY MAYOR	290,249	312,160	312,161	309,015	337,454
PERSONNEL OFFICE	90,777	142,519	144,149	140,066	164,005
COUNTY ATTORNEY	218,796	251,997	251,997	248,081	256,765
ELECTION COMMISSION	570,458	564,006	1,031,516	987,345	686,294
REGISTER OF DEEDS	100,096	149,823	149,823	135,181	137,689
PLANNING & ENGINEERING	546,557	657,055	657,792	594,582	834,171
CODES COMPLIANCE-ENVIRONMENTAL	43,525	46,322	46,322	45,996	47,124
GEOGRAPHIC INFORMATION SYSTEM	668,602	448,522	387,702	364,811	1,508,770
COUNTY BUILDINGS	958,404	1,050,392	1,085,392	1,044,320	1,240,271
OTHER GENERAL ADMINISTRATION	189,147	218,915	222,249	219,716	223,266
PRESERVATION OF RECORDS	29,189	40,653	40,841	39,867	123,047
RISK MANAGEMENT	200,729	241,539	244,239	239,218	338,179
ACCOUNTING AND BUDGETING	685,983	771,481	781,961	769,864	822,455
PROPERTY ASSESSOR	1,759,293	1,673,239	1,664,374	1,382,175	1,591,674
REAPPRAISAL PROGRAM	392,300	518,055	542,945	511,932	530,026
COUNTY TRUSTEE'S OFFICE	35,894	52,475	52,475	45,725	81,350
COUNTY CLERK'S OFFICE	130,429	166,950	166,950	158,479	201,043
DATA PROCESSING	619,049	1,680,189	1,160,189	1,126,664	1,292,860
CIRCUIT COURT	293,134	400,468	400,468	380,281	482,153
CIRCUIT COURT JUDGE	197,350	222,033	224,271	213,401	237,657
GENERAL SESSIONS COURT	755,052	817,591	820,050	801,766	1,046,138
DRUG COURT	267,573	371,847	371,847	335,193	438,985
CHANCERY COURT	615,249	676,926	683,138	652,029	738,932
JUVENILE COURT	191,333	236,286	240,109	225,053	324,664

GENERAL FUND
ESTIMATED REVENUES, EXPENDITURES and AVAILABLE FUNDS

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES (CONTINUED)					
DISTRICT ATTORNEY GENERAL	\$ 48,881	\$ 59,842	\$ 59,842	\$ 56,967	\$ 62,759
OTHER ADMIN. OF JUSTICE	63,428	70,672	70,672	68,796	70,666
PROBATION SERVICES	872,477	976,000	976,000	1,037,549	985,199
SHERIFF'S DEPARTMENT	12,405,073	13,283,838	14,188,273	13,881,082	15,303,491
SPECIAL PATROLS	45,847	66,767	66,767	47,442	67,507
TRAFFIC CONTROL	9,398	10,000	10,000	7,885	10,000
WHEEL TAX OFFICER	75,043	76,387	76,387	74,201	-
ADMIN. OF SEX OFFENDER REGISTRY	-	-	250	224	-
JAIL	8,305,568	8,520,238	10,310,487	10,036,595	10,794,034
WORKHOUSE/ADULT DETENTION	1,691,274	2,029,544	2,148,835	2,060,495	2,498,722
JUVENILE SERVICES	767,391	1,059,665	1,081,073	1,045,228	1,372,490
RESCUE SQUAD	59,000	69,000	69,000	69,000	75,000
DISASTER RELIEF	1,417,958	1,341,667	1,344,425	1,037,188	669,515
INSPECTION AND REGULATION	624,152	740,037	744,162	727,997	844,225
LOCAL HEALTH CENTER	514,308	616,540	554,853	493,375	641,742
RABIES AND ANIMAL CONTROL	697,934	904,180	962,755	921,344	1,079,509
AMBULANCE/EMERGENCY MEDICAL	6,693,767	7,920,974	8,155,001	7,888,039	9,301,552
NURSING HOME	14,046	20,000	20,000	-	20,000
DENTAL HEALTH PROGRAM	13,766	14,400	14,400	13,013	14,400
OTHER LOCAL HEALTH SERVICES	1,094,745	1,556,702	1,556,702	1,339,141	1,620,314
GENERAL WELFARE ASSISTANCE	31,531	31,531	31,531	31,531	39,900
SANITATION AND WASTE REMOVAL	14,382	14,742	14,742	14,742	18,427
OTHER PUBLIC HEALTH & WELFARE	117,750	114,400	159,400	151,155	149,400
ADULT ACTIVITIES	24,570	24,570	24,570	24,570	24,570
SENIOR CITIZENS ASSISTANCE	1,500	1,500	1,500	1,500	1,500
LIBRARIES	786,000	904,625	904,625	904,625	993,151
PARKS AND FAIR BOARDS	273,697	360,540	369,940	318,786	380,765
AGRICULTURE EXTENSION SERVICE	431,568	510,147	511,649	489,208	602,145
SOIL CONSERVATION	48,678	56,558	56,558	56,064	66,480
STORM WATER MANAGEMENT	-	180,681	180,681	149,277	128,110
TOURISM	225,753	194,400	215,100	215,100	237,000
OTHER ECONOMIC & COMMUNITY DEVELOP.	114,095	173,941	173,941	44	166,305
OTHER CHARGES	179,604	232,867	236,061	189,215	262,530
EMPLOYEE BENEFITS	969,580	593,500	754,684	736,439	668,400
PAYMENTS TO CITIES	1,622,124	1,622,124	1,622,124	1,622,124	1,622,124
MISCELLANEOUS	2,642,735	2,727,001	2,895,953	2,739,414	3,352,355
OPERATING TRANSFERS	1,462,624	-	345,287	345,287	402,300
TOTAL GENERAL FUND EXPENDITURES	\$ 54,493,734	\$ 59,027,763	\$ 62,827,930	\$ 59,968,238	\$ 68,454,329
Beginning Fund Balance July 1,				\$ 16,852,436	\$ 20,679,196
Ending Fund Balance June 30,				\$ 20,679,196	\$ 14,092,992

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

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
LOCAL TAXES					
40110 CURRENT PROPERTY TAXES	\$ 20,161,163	\$ 20,966,290	\$ 21,359,000	\$ 21,453,606	\$ 20,110,534
40120 TRUSTEE'S COLLECT. - PRIOR	490,223	446,250	385,000	380,520	403,750
40130 CLERK & MASTERS COLLECTION	267,277	233,750	242,000	220,280	255,000
40140 INTEREST AND PENALTY	97,302	81,070	85,000	80,518	73,490
40150 PICK-UP TAXES	93,840	74,375	109,000	116,168	91,496
40161 PAY IN LIEU OF TAXES - TVA	3,217	3,217	3,217	3,217	2,917
40163 PAY IN LIEU OF TAXES - OTHER	5,039,569	5,025,000	5,175,813	5,173,782	5,750,000
40210 LOCAL OPTION SALES TAX	392,383	300,000	315,000	314,072	320,000
40220 HOTEL/MOTEL TAX	645,012	648,000	717,000	717,000	740,000
40240 WHEEL TAX	2,448,296	2,427,000	2,485,000	2,583,512	2,580,000
40250 LITIGATION TAX - GENERAL	117,533	110,000	118,000	125,903	120,000
40266 LITIGATION TAX-JAIL/WORKH	234,483	220,000	227,000	239,985	235,000
40270 BUSINESS TAX	454,999	403,750	500,000	501,945	462,300
40320 BANK EXCISE TAX	406,255	285,000	371,610	371,603	350,000
40330 WHOLESALE BEER TAX	627,402	600,000	673,000	700,772	670,000
40350 INTERSTATE TELECOMMUNICATION	9,172	8,800	9,000	7,854	10,000
TOTAL LOCAL TAXES	\$ 31,488,126	\$ 31,832,502	\$ 32,774,640	\$ 32,990,737	\$ 32,174,487
LICENSES AND PERMITS					
41120 ANIMAL REGISTRATION	\$ 79,962	\$ 75,000	\$ 85,000	\$ 87,037	\$ 84,500
41130 ANIMAL VACCINATION	19,813	19,800	26,000	26,373	23,000
41140 CABLE TV FRANCHISE	497,595	472,000	513,000	512,963	500,000
41520 BUILDING PERMITS	841,124	557,000	858,000	893,315	770,000
41540 PLUMBING PERMITS	112,010	75,000	84,000	88,600	75,000
41550 MOVING PERMITS	4,800	4,000	2,000	1,800	2,000
41590 OTHER PERMITS	86,050	142,630	431,000	431,665	387,000
TOTAL LICENSES AND PERMITS	\$ 1,641,354	\$ 1,345,430	\$ 1,999,000	\$ 2,041,753	\$ 1,841,500
FINES, FORFEITURES & PENALTIES					
42110 FINES - CIRCUIT COURT	\$ 94,710	\$ 87,000	\$ 70,000	\$ 82,113	\$ 75,000
42120 OFFICERS COSTS	416,114	410,000	400,000	407,145	420,000
42141 DRUG COURT FEES - CIRCUIT COUR	3,247	3,000	7,000	6,715	5,000
42150 JAIL FEES	369,822	350,000	345,000	371,737	372,300
42190 DATA ENTRY FEE- CIRCUIT COURT	2,858	2,800	3,200	3,226	3,000
42191 COURTROOM SECURITY FEE	-	-	-	30	-
42241 DRUG COURT FEES - CRIMINAL COU	-	-	294	294	-
42280 DUI TREATMENT FINES - CRIMINAL	12,982	12,000	10,000	9,937	13,000
42290 DATA ENTRY FEE- CRIMINAL COURT	2,500	2,100	2,700	2,686	2,500
42291 COURTROOM SECURITY FEE	-	-	100	111	-
42310 FINES - GENERAL SESSIONS	423,359	400,000	440,000	473,552	480,000
42330 GAME AND FISH FINES	1,008	750	900	780	750
42341 DRUG COURT FEES - GENERAL SESS	42,711	42,000	43,000	42,344	44,000
42380 DUI TREATMENT FINES - GEN. SESSIO	59,285	60,000	56,000	54,226	59,700
42390 DATA ENTRY FEE- GENERAL SESSION	40,395	38,000	40,000	41,868	40,700
42391 COURTROOM SECURITY FEE	-	-	-	564	-

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

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
FINES, FORFEITURES & PENALTIES (cont.)					
42410 FINES - JUVENILE COURT	\$ 7,157	\$ 7,000	\$ 7,100	\$ 7,135	\$ 7,300
42441 DRUG COURT FEES - JUVENILE COU	4,618	4,700	6,800	7,619	5,000
42450 JAIL FEES - JUVENILE DETENTION	237,273	215,000	350,441	357,396	288,000
42490 DATA ENTRY FEE- JUVENILE COURT	3,756	3,100	5,220	5,318	4,500
42491 COURTROOM SECURITY FEE	-	-	600	628	-
42530 DATA ENTRY FEE- CHANCERY COUR	4,997	5,000	5,800	6,661	5,000
42610 FINES	144,052	144,052	144,052	144,052	144,052
42641 DRUG COURT FEES	2,590	1,000	1,890	1,890	2,500
42870 DATA ENTRY FEE- OTHER COURTS	1,068	900	131	-	-
TOTAL FINES, FORFEITURES & PENALTIES	\$ 1,874,503	\$ 1,788,402	\$ 1,940,228	\$ 2,028,028	\$ 1,972,302
CHARGES FOR CURRENT SERVICES					
43120 AMBULANCE CHARGES	\$ 3,387,119	\$ 3,868,109	\$ 4,240,000	\$ 4,250,557	\$ 4,530,000
43130 PAST DUE COLLECT - AMBULANCE	89,037	107,541	25,000	23,100	20,000
43140 ZONING STUDIES	39,675	20,000	44,000	43,350	38,500
43170 WORK RELEASE CHARGES FOR BOA	-	-	800	1,340	-
43190 OTHER GENERAL SERVICE CHARGES	550	-	-	1,000	-
43320 SUBDIVISION LOT FEES	117,706	75,000	175,000	167,346	103,000
43340 RECREATION FEES	8,289	9,500	9,500	5,357	7,200
43370 TELEPHONE COMMISSIONS	185,191	150,000	215,000	219,804	200,000
43392 DATA PROCESSING FEE-REGISTER	134,310	120,000	143,000	142,877	130,000
43393 PROBATION FEES	10,088	10,000	11,500	10,274	10,000
43394 DATA PROCESSING FEE- SHERIFF	21,451	21,000	22,000	22,063	22,000
43395 SEX REGISTRY FEE - SHERIFF	1,680	1,200	4,500	4,220	-
43541 CONTRACT FOR ADMINISTRAT	90,206	-	-	-	-
43990 OTHER CHARGES FOR SERVICE	4,100	2,000	200	6,170	2,000
TOTAL CHARGES FOR CURRENT SERVICES	\$ 4,089,401	\$ 4,384,350	\$ 4,890,500	\$ 4,897,457	\$ 5,062,700
OTHER LOCAL REVENUES					
44110 INVESTMENT INCOME	\$ 1,012,888	\$ 640,000	\$ 2,900,000	\$ 2,445,338	\$ 2,426,875
44120 LEASE/RENTALS	118,990	130,500	165,300	165,076	154,516
44130 SALE OF MATERIALS & SUPPLIES	12,001	9,500	13,000	14,522	11,500
44131 COMMISSARY SALES	154,763	60,000	120,000	128,578	122,000
44140 SALE OF MAPS	6,437	50,000	15,000	12,665	6,000
44145 SALE OF RECYCLED MATERIALS	31	-	100	81	-
44150 SALE OF ANIMALS/LIVESTOCK	85,380	96,000	155,400	156,874	122,650
44170 MISCELLANEOUS REFUNDS	28,759	25,000	19,000	17,820	25,000
44520 INSURANCE RECOVERY	125,824	-	22,440	23,070	-
44540 SALE OF PROPERTY	501	-	-	-	-
44570 CONTRIBUTIONS & GIFTS	14,973	-	21,300	24,068	-
44580 PERFORMANCE BOND FORFEITURE	39,985	85,000	90,000	106,725	85,000
44990 OTHER LOCAL REVENUES	18,029	-	100	100	-
TOTAL OTHER LOCAL REVENUES	\$ 1,618,561	\$ 1,096,000	\$ 3,521,640	\$ 3,094,917	\$ 2,953,541

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

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
FEES FROM COUNTY OFFICIALS					
45110 COUNTY CLERK - EXCESS FEE	\$ 603,000	\$ 400,000	\$ 800,000	\$ 900,000	\$ 800,000
45120 CIRCUIT CT CLERK - EXCESS	767,773	850,000	775,000	882,856	750,000
45180 REGISTER - EXCESS FEES	1,546,207	1,500,000	1,600,000	1,551,324	1,600,000
45190 TRUSTEE - EXCESS FEES	2,933,921	2,860,000	3,200,000	3,204,940	3,350,000
45550 CLERK & MASTER	427,142	412,000	545,000	540,949	475,000
45590 SHERIFF - SERVICE OF PROCESS	48,654	50,000	45,000	45,594	49,000
TOTAL FEES FROM COUNTY OFFICIALS	\$ 6,326,697	\$ 6,072,000	\$ 6,965,000	\$ 7,125,662	\$ 7,024,000
STATE REVENUES					
46110 JUVENILE SERVICES PROGRAM	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
46160 STATE REAPPRAISAL GRANT	49,020	51,107	51,107	51,107	53,597
46190 OTHER GENERAL GOVERNMENT GR	-	25,000	25,000	25,000	-
46210 LAW ENFORCEMENT TRAINING	77,286	79,170	79,461	79,461	86,270
46310 HEALTH DEPARTMENT PROGRAM	951,294	1,556,702	1,556,702	1,470,396	1,620,314
46820 INCOME TAX	128,090	100,000	100,000	100,000	150,000
46830 BEER TAX	16,778	17,000	17,220	17,212	17,000
46840 ALCOHOLIC BEVERAGE TAX	152,891	150,000	169,520	169,519	160,000
46850 MIXED DRINK TAX	5,057	5,000	7,200	7,165	5,000
46915 CONTRACTED PRISONER BOARD	2,983,368	3,450,000	4,300,000	4,308,673	4,000,000
46960 REGISTRAR'S SALARY SUPPLE	16,380	16,380	16,380	16,380	16,380
46980 OTHER STATE GRANTS	115,910	110,393	130,000	109,444	109,300
46990 OTHER STATE REVENUES	529,306	709,449	750,000	732,331	649,518
TOTAL STATE REVENUES	\$ 5,034,380	\$ 6,279,201	\$ 7,211,590	\$ 7,095,686	\$ 6,876,379
FEDERAL REVENUES					
47111 USDA SCHOOL LUNCH PROGRAM	\$ 24,331	\$ 26,000	\$ 35,000	\$ 33,850	\$ 30,700
47113 BREAKFAST	13,273	14,000	19,000	19,266	17,300
47180 COMMUNITY DEVELOPMENT	111,310	173,941	44	44	166,305
47235 HOMELAND SECURITY GRANTS	678,037	754,486	1,012,486	963,246	286,255
47250 LAW ENFORCEMENT GRANTS	18,406	-	38,421	38,421	-
47590 OTHER FEDERAL THROUGH STATE	45,491	45,491	512,991	45,491	45,491
47620 POLICE SERVICE (LAKE AREA)	40,332	39,000	40,000	45,652	43,000
47700 ASSET FORFEITURE FUNDS	13,500	-	19,000	18,263	-
47710 PUBLIC SAFETY PART. & COM	608,511	189,400	335,000	349,082	141,500
47990 OTHER DIRECT FEDERAL REVENUE	100,000	165,126	165,126	153,683	173,355
TOTAL FEDERAL REVENUES	\$ 1,653,191	\$ 1,407,444	\$ 2,177,068	\$ 1,667,000	\$ 903,906

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

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
OTHER GOVERNMENTS & CITIZEN GROUPS					
48110 PRISONER BOARD	\$ 28,092	\$ -	\$ 25,000	\$ 37,318	\$ 30,000
48130 CONTRIBUTIONS & GIFTS	250,000	-	56,500	56,500	-
48140 CONTRACTED SERVICES	172,611	308,650	329,100	331,679	659,500
48990 OTHER	1,669	802,500	206,500	206,319	1,500
TOTAL OTHER GOV'TS & CITIZENS GROUP	\$ 452,372	\$ 1,111,150	\$ 617,100	\$ 631,817	\$ 691,000
OTHER SOURCES					
49800 OPERATING TRANSFERS	\$ 1,327,537	\$ 2,185,134	\$ 2,357,834	\$ 2,221,942	\$ 2,368,310
TOTAL OTHER SOURCES	\$ 1,327,537	\$ 2,185,134	\$ 2,357,834	\$ 2,221,942	\$ 2,368,310
TOTAL GENERAL FUND REVENUE	\$ 55,506,122	\$ 57,501,613	\$ 64,454,600	\$ 63,794,998	\$ 61,868,125

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
51100	COUNTY COMMISSION					
191	BOARD & COMMITTEE MEMBERS FE	\$ 98,600	\$ 107,100	\$ 107,100	\$ 104,250	\$ 107,100
199	OTHER PERDIEM & FEES	74,700	81,900	81,900	74,400	81,900
201	SOCIAL SECURITY	10,745	11,720	11,720	11,076	11,720
212	EMPLOYER MEDICARE	2,513	2,750	2,750	2,591	2,750
TOTAL COUNTY COMMISSION		\$ 186,558	\$ 203,470	\$ 203,470	\$ 192,317	\$ 203,470
51210	BOARD OF EQUALIZATION					
191	BOARD & COMMITTEE MEMBERS FE	\$ 3,352	\$ 10,000	\$ 10,000	\$ 9,289	\$ 6,300
201	SOCIAL SECURITY	205	620	620	564	400
212	EMPLOYER MEDICARE	48	150	150	132	100
308	CONSULTANTS	93,752	20,000	20,000	-	10,000
332	LEGAL NOTICES	408	2,500	2,500	533	2,500
TOTAL BOARD OF EQUALIZATION		\$ 97,765	\$ 33,270	\$ 33,270	\$ 10,518	\$ 19,300
51300	COUNTY MAYOR					
101	COUNTY OFFICIAL/ADMIN.	\$ 83,123	\$ 88,989	\$ 88,989	\$ 88,989	\$ 91,324
161	SECRETARY	111,461	125,146	125,146	124,564	127,160
169	PART-TIME PERSONNEL	-	-	-	-	7,200
186	LONGEVITY PAY	1,425	1,500	1,500	1,500	1,575
201	SOCIAL SECURITY	11,682	13,370	13,370	12,740	14,100
204	STATE RETIREMENT	22,717	25,000	25,000	24,925	28,410
205	EMPLOYEE AND DEPENDENT INSUR.	20,379	24,150	24,151	24,151	32,760
212	EMPLOYER MEDICARE	2,732	3,130	3,130	2,980	3,300
307	COMMUNICATION	1,320	1,800	1,800	1,154	1,800
320	DUES AND MEMBERSHIPS	150	150	150	150	150
332	LEGAL NOTICES	13,702	8,000	8,000	10,456	8,000
334	MAINTENANCE AGREEMENTS	1,137	2,100	2,100	1,657	2,100
337	MAINT. & REPAIR SERV.-OFF.EQUI	-	2,500	2,500	2,435	2,500
348	POSTAL CHARGES	3,896	4,500	4,500	3,971	4,500
355	TRAVEL	215	1,575	1,575	893	1,575
414	DUPLICATING SUPPLIES	1,074	1,500	1,500	1,363	1,500
435	OFFICE SUPPLIES	5,543	6,750	5,750	4,099	7,500
709	DATA PROCESSING EQUIPMENT	-	2,000	3,000	2,987	2,000
718	MOTOR VEHICLES	-	-	-	-	-
719	OFFICE EQUIPMENT	9,693	-	-	-	-
TOTAL COUNTY MAYOR		\$ 290,249	\$ 312,160	\$ 312,161	\$ 309,015	\$ 337,454

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
51310	PERSONNEL OFFICE					
101	COUNTY OFFICIAL/ADMIN.	\$ 55,764	\$ 65,105	\$ 65,105	\$ 65,104	\$ 68,550
103	ASSISTANT(S)	-	32,984	32,984	32,159	34,730
169	PART-TIME PERSONNEL	14,413	-	-	-	-
186	LONGEVITY PAY	175	200	200	200	225
196	IN-SERVICE TRAINING	-	1,000	1,000	828	1,300
201	SOCIAL SECURITY	4,155	6,100	6,100	5,797	6,420
204	STATE RETIREMENT	6,497	11,400	11,400	11,296	13,370
205	EMPLOYEE AND DEPENDENT INS.	6,777	11,150	12,780	12,780	14,600
212	EMPLOYER MEDICARE	972	1,430	1,430	1,356	1,510
307	COMMUNICATION	797	900	1,450	1,313	2,000
320	DUES AND MEMBERSHIPS	160	500	500	450	1,000
334	MAINTENANCE AGREEMENTS	-	-	-	-	-
336	MAINT. & REPAIR SERV.- EQUIP	-	500	500	-	500
348	POSTAL CHARGES	296	500	500	296	500
355	TRAVEL	164	450	450	212	300
435	OFFICE SUPPLIES	607	3,600	3,050	2,371	3,500
499	OTHER SUPPLIES AND MATERIALS	-	4,000	3,500	2,770	2,000
709	DATA PROCESSING EQUIPMENT	-	2,700	3,200	3,136	1,500
711	FURNITURE AND FIXTURES	-	-	-	-	12,000
TOTAL PERSONNEL OFFICE		\$ 90,777	\$ 142,519	\$ 144,149	\$ 140,066	\$ 164,005
51400	COUNTY ATTORNEY					
101	COUNTY OFFICIAL/ADMIN.	\$ 95,549	\$ 102,285	\$ 102,285	\$ 102,285	\$ 104,965
161	SECRETARY	63,152	73,412	73,412	73,412	74,590
186	LONGEVITY PAY	1,000	1,075	1,075	1,075	1,150
187	OVERTIME PAY	831	1,000	1,000	993	1,500
201	SOCIAL SECURITY	9,310	11,030	11,030	10,259	11,300
204	STATE RETIREMENT	18,606	20,610	20,610	20,603	23,530
205	EMPLOYEE AND DEPENDENT INS.	20,331	24,100	24,100	24,094	23,680
212	EMPLOYER MEDICARE	2,256	2,580	2,580	2,496	2,650
307	COMMUNICATION	1,522	1,600	1,600	1,197	1,600
320	DUES AND MEMBERSHIPS	2,500	2,500	2,500	2,500	2,500
334	MAINTENANCE AGREEMENTS	-	200	200	-	-
336	MAINT. & REPAIR SERV.- EQUIP	180	300	375	370	500
348	POSTAL CHARGES	416	600	600	131	600
355	TRAVEL	1,900	2,205	2,205	1,976	2,200
435	OFFICE SUPPLIES	1,243	2,000	1,925	1,400	2,000
709	DATA PROCESSING EQUIPMENT	-	2,500	2,500	1,570	-
719	OFFICE EQUIPMENT	-	4,000	4,000	3,719	4,000
TOTAL COUNTY ATTORNEY		\$ 218,796	\$ 251,997	\$ 251,997	\$ 248,081	\$ 256,765

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
51500 ELECTION COMMISSION					
101 COUNTY OFFICIAL/ADMIN.	\$ 64,772	\$ 69,343	\$ 69,343	\$ 69,343	\$ 71,162
169 PART-TIME PERSONNEL	23,472	30,000	29,200	16,286	30,000
186 LONGEVITY PAY	1,050	1,200	1,200	1,200	1,425
187 OVERTIME PAY	9,588	2,000	2,000	924	6,000
189 OTHER SALARIES & WAGES	156,784	171,213	171,213	169,739	202,997
192 ELECTION COMMISSION	11,625	12,000	12,000	10,244	12,000
193 ELECTION WORKERS	131,689	80,000	80,800	80,775	120,000
196 IN-SERVICE TRAINING	3,786	4,000	2,371	1,273	4,000
201 SOCIAL SECURITY	20,719	22,680	22,680	18,625	27,510
204 STATE RETIREMENT	26,905	28,260	28,260	27,956	36,360
205 EMPLOYEE AND DEPENDENT INS.	22,167	26,150	26,160	25,863	34,900
212 EMPLOYER MEDICARE	4,846	5,310	5,310	4,356	6,440
307 COMMUNICATION	19,032	15,000	15,000	11,425	23,500
317 DATA PROCESSING SERVICES	-	3,000	3,000	1,160	3,000
320 DUES AND MEMBERSHIPS	1,015	1,050	1,050	1,049	1,500
332 LEGAL NOTICES, REC. & CT COSTS	17,905	15,000	10,000	8,180	20,000
334 MAINTENANCE AGREEMENTS	6,746	7,500	8,500	8,326	10,000
337 MAINT. & REPAIR SERV.-OFF.EQUI	-	1,500	1,500	411	2,000
348 POSTAL CHARGES	20,493	15,000	17,699	16,710	21,000
349 PRINTING, STATIONERY & FORMS	11,208	10,000	8,000	6,131	12,500
351 RENTALS	2,579	2,500	1,500	1,417	1,500
355 TRAVEL	5,227	6,300	6,300	4,074	7,000
411 DATA PROCESSING SUPPLIES	2,840	3,000	3,000	1,968	7,500
435 OFFICE SUPPLIES	6,010	10,000	10,000	9,926	11,000
709 DATA PROCESSING EQUIPMENT	-	12,000	51,118	50,468	13,000
719 OFFICE EQUIPMENT	-	10,000	9,812	9,812	-
731 VOTING MACHINES	-	-	434,500	429,704	-
TOTAL ELECTION COMMISSION	\$ 570,458	\$ 564,006	\$ 1,031,516	\$ 987,345	\$ 686,294
51600 REGISTER OF DEEDS					
196 IN-SERVICE TRAINING	\$ 65	\$ 350	\$ 350	\$ 300	\$ 350
307 COMMUNICATION	1,669	2,000	2,000	1,201	2,000
317 DATA PROCESSING SERVICES	32,784	34,000	34,000	33,295	45,000
330 OPERATING LEASE PAYMENTS	6,965	3,200	3,200	2,937	-
334 MAINTENANCE AGREEMENTS	4,870	4,500	4,500	4,123	3,100
348 POSTAL CHARGES	15,229	18,000	18,000	14,847	18,000
355 TRAVEL	272	350	350	39	350
399 OTHER CONTRACTED SERVICES	17,878	25,000	25,000	20,016	18,000
411 DATA PROCESSING SUPPLIES	6,035	8,000	8,000	6,158	8,000

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
51600 REGISTER OF DEEDS (cont.)					
435 OFFICE SUPPLIES	\$ 5,750	\$ 8,100	\$ 8,100	\$ 8,211	\$ 8,100
499 OTHER SUPPLIES & MATERIALS	160	2,250	2,250	2,004	2,250
709 DATA PROCESSING EQUIPMENT	8,419	30,000	30,000	29,908	30,000
719 OFFICE EQUIPMENT	-	14,073	14,073	12,143	2,539
TOTAL REGISTER OF DEEDS	\$ 100,096	\$ 149,823	\$ 149,823	\$ 135,181	\$ 137,689
51720 PLANNING & ENGINEERING					
101 COUNTY OFFICIAL/ADMIN.	\$ 62,500	\$ 74,789	\$ 74,789	\$ 74,789	\$ 78,950
103 ASSISTANT(S)	157,406	177,524	166,874	145,470	204,700
105 SUPERVISOR/DIRECTOR	56,476	67,033	67,033	67,033	70,500
161 SECRETARY(S)	67,710	74,616	74,616	62,034	86,620
169 PART-TIME PERSONNEL	13,704	25,000	31,000	27,865	25,000
186 LONGEVITY PAY	1,625	1,675	1,325	1,325	1,150
191 BOARD & COMMITTEE MEMBERS FE	28,500	30,600	30,600	27,800	30,600
196 IN-SERVICE TRAINING	6,666	8,000	8,000	6,374	12,000
201 SOCIAL SECURITY	23,277	27,980	27,980	24,469	30,850
204 STATE RETIREMENT	39,468	45,860	45,860	40,641	57,060
205 EMPLOYEE AND DEPENDENT INS.	40,959	50,130	50,130	43,910	67,530
212 EMPLOYER MEDICARE	5,444	6,550	6,550	5,723	7,220
307 COMMUNICATION	3,216	4,034	4,034	3,455	5,494
320 DUES AND MEMBERSHIPS	1,198	1,800	2,000	1,738	1,995
332 LEGAL NOTICES	5,504	5,500	8,500	6,241	6,050
334 MAINTENANCE AGREEMENTS	5,724	7,550	5,250	5,183	7,692
337 MAINT. & REPAIR SERV.-OFF.EQUI	371	1,000	1,000	896	1,300
338 MAINT. & REPAIR SERV. - VEHICL	-	-	737	737	-
348 POSTAL CHARGES	3,422	3,500	3,700	3,534	3,850
349 PRINTING, STATIONERY & FORMS	965	1,080	1,080	922	1,150
411 DATA PROCESSING SUPPLIES	6,763	7,000	8,550	8,189	10,160
425 GASOLINE	2,705	2,500	4,500	3,426	4,225
435 OFFICE SUPPLIES	11,777	10,500	10,500	10,508	10,950
437 PERIODICALS	1,177	1,300	1,650	842	1,290
499 OTHER SUPPLIES AND MATERIALS	-	3,534	3,534	3,478	4,350
709 DATA PROCESSING EQUIPMENT	-	2,000	2,000	2,000	19,325
711 FURNITURE AND FIXTURES	-	-	-	-	4,800
718 MOTOR VEHICLES	-	16,000	16,000	16,000	23,000
790 OTHER EQUIPMENT	-	-	-	-	56,360
TOTAL PLANNING	\$ 546,557	\$ 657,055	\$ 657,792	\$ 594,582	\$ 834,171

**FUND 101
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		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
51750	CODES COMPLIANCE-ENVIRONMENTAL					
161	SECRETARY	\$ 28,148	\$ 28,992	\$ 28,992	\$ 28,992	\$ 29,459
186	LONGEVITY PAY	375	400	400	400	425
201	SOCIAL SECURITY	1,633	1,830	1,830	1,676	1,860
204	STATE RETIREMENT	3,306	3,410	3,410	3,406	3,860
205	EMPLOYEE & DEPENDENT INSURAN	7,794	9,260	9,260	9,259	9,080
212	EMPLOYER MEDICARE	382	430	430	392	440
307	COMMUNICATION	1,887	2,000	2,000	1,871	2,000
TOTAL CODES COMPLIANCE-ENV.		\$ 43,525	\$ 46,322	\$ 46,322	\$ 45,996	\$ 47,124
51760	GEOGRAPHICAL INFORMATION SYSTEM					
121	DATA PROCESSING PERSONNEL	\$ 29,955	\$ 111,442	\$ 119,107	\$ 119,093	\$ 141,890
169	PART-TIME PERSONNEL	4,909	13,000	17,000	13,454	17,000
186	LONGEVITY PAY	200	300	300	300	750
187	OVERTIME PAY	6,319	6,000	2,000	1,591	3,000
201	SOCIAL SECURITY	2,589	8,110	8,590	8,046	10,090
204	STATE RETIREMENT	4,227	13,650	14,540	14,022	18,810
205	EMPLOYEE & DEPENDENT INSURAN	4,743	18,840	23,870	19,217	20,120
212	EMPLOYER MEDICARE	606	1,900	2,015	1,882	2,360
317	DATA PROCESSING SERVICES	18,470	60,000	60,000	61,305	30,000
320	DUES AND MEMBERSHIPS	-	550	550	375	550
334	MAINTENANCE AGREEMENTS	16,504	35,000	35,000	25,355	45,000
348	POSTAL CHARGES	-	1,000	1,000	14	1,000
355	TRAVEL	4,247	5,730	5,730	4,521	8,200
411	DATA PROCESSING SUPPLIES	25,283	32,000	32,000	30,574	45,000
709	DATA PROCESSING EQUIPMENT	47,769	66,000	66,000	65,061	115,000
799	OTHER CAPITAL OUTLAY	502,781	75,000	-	-	1,050,000
TOTAL GEOGRAPHICAL INFORMATION SYST		\$ 668,602	\$ 448,522	\$ 387,702	\$ 364,811	\$ 1,508,770
51800	COUNTY BUILDINGS					
105	SUPERVISOR/DIRECTOR	\$ 43,095	\$ 57,245	\$ 57,245	\$ 57,244	\$ 58,170
162	CLERICAL PERSONNEL	-	20,963	20,963	20,962	26,720
166	CUSTODIAL PERSONNEL	60,140	72,317	72,317	72,317	75,160
167	MAINTENANCE PERSONNEL	70,679	80,827	80,827	76,696	109,890
169	PART-TIME PERSONNEL	97,494	103,050	103,050	92,784	148,346
186	LONGEVITY PAY	1,275	1,100	1,100	1,100	1,200
187	OVERTIME PAY	4,359	5,000	5,000	4,997	7,500
201	SOCIAL SECURITY	16,664	21,120	21,120	19,609	26,480
204	STATE RETIREMENT	20,801	27,530	27,530	27,033	35,980
205	EMPLOYEE AND DEPENDENT INS.	36,043	57,500	57,500	52,332	65,570
212	EMPLOYER MEDICARE	3,897	4,940	4,940	4,586	6,200
307	COMMUNICATION	58,822	72,000	39,000	35,860	45,000
335	MAINT. & REPAIR SERV. - BLDGS.	34,959	40,000	40,000	39,416	44,600
355	TRAVEL	1,206	1,800	1,800	1,642	2,500

**FUND 101
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		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
51800	COUNTY BUILDINGS (cont.)					
399	OTHER CONTRACTED SERVICES	\$ 42,682	\$ 64,000	\$ 64,000	\$ 61,778	\$ 74,605
410	CUSTODIAL SUPPLIES	14,032	16,000	21,000	21,001	24,000
411	DATA PROCESSING SUPPLIES	-	1,000	1,000	-	2,400
425	GASOLINE	5,284	5,500	8,500	6,712	6,000
452	UTILITIES	249,193	250,000	310,000	302,876	300,000
499	OTHER SUPPLIES & MATERIALS	47,373	55,000	55,000	53,297	75,000
707	BUILDING IMPROVEMENTS	149,267	85,000	85,000	84,476	70,850
709	DATA PROCESSING EQUIPMENT	-	2,000	2,000	1,734	-
717	MAINTENANCE EQUIPMENT	1,139	6,500	6,500	5,870	10,000
718	MOTOR VEHICLES	-	-	-	-	24,100
TOTAL COUNTY BUILDINGS		\$ 958,404	\$ 1,050,392	\$ 1,085,392	\$ 1,044,320	\$ 1,240,271
51900	OTHER GEN. ADMINISTRATION					
105	SUPERVISOR/DIRECTOR	\$ 56,856	\$ 64,724	\$ 64,724	\$ 64,724	\$ 66,424
116	TEACHERS	82,190	89,466	89,466	89,466	92,882
140	SALARY SUPPLEMENTS	4,500	4,500	4,500	4,500	4,500
186	LONGEVITY PAY	850	925	925	925	1,000
201	SOCIAL SECURITY	8,690	9,900	9,900	9,572	10,220
204	STATE RETIREMENT	16,757	18,500	18,500	18,499	21,280
205	EMPLOYEE AND DEPENDENT INS.	13,828	18,580	18,580	16,698	18,220
212	EMPLOYER MEDICARE	2,032	2,320	2,320	2,238	2,390
307	COMMUNICATION	390	500	500	392	600
334	MAINTENANCE AGREEMENTS	-	1,000	-	150	1,000
355	TRAVEL	391	500	500	416	750
429	INSTRUCTIONAL MATERIALS	876	2,200	2,200	2,067	2,200
499	OTHER SUPPLIES & MATERIALS	1,788	1,800	1,800	1,736	1,800
709	DATA PROCESSING EQUIPMENT	-	4,000	3,209	3,209	-
719	OFFICE EQUIPMENT *	-	-	5,125	5,123	-
TOTAL OTHER GENERAL ADMIN.		\$ 189,147	\$ 218,915	\$ 222,249	\$ 219,716	\$ 223,266
51910	PRESERVATION OF RECORDS					
101	COUNTY OFFICIAL/ADMINISTRATIVE	\$ -	\$ -	\$ -	\$ -	\$ 44,800
189	OTHER SALARIES & WAGES	1,949	4,420	4,420	3,679	5,000
201	SOCIAL SECURITY	121	280	280	228	3,090
204	STATE RETIREMENT	-	-	-	-	5,790
205	EMPLOYEE AND DEPENDENT INS.	-	-	-	-	9,080
212	EMPLOYER MEDICARE	28	70	70	53	730
307	COMMUNICATION	196	275	275	197	1,525
320	DUES AND MEMBERSHIPS	480	480	480	480	480
334	MAINTENANCE AGREEMENTS	242	250	264	264	300
348	POSTAL CHARGES	271	300	300	241	350
432	LIBRARY BOOKS	195	200	200	193	200

**FUND 101
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		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
51910	PRESERVATION OF RECORDS (cont.)					
435	OFFICE SUPPLIES	\$ 2,116	\$ 2,700	\$ 6,055	\$ 6,035	\$ 5,400
499	OTHER SUPPLIES & MATERIALS	180	450	450	450	500
599	OTHER CHARGES	22,212	26,900	26,900	26,900	27,702
709	DATA PROCESSING EQUIPMENT	1,200	-	-	-	2,500
711	FURNITURE AND FIXTURES	-	-	-	-	11,100
719	OFFICE EQUIPMENT	-	4,328	1,147	1,146	4,500
TOTAL PRESERVATION OF RECORDS		\$ 29,189	\$ 40,653	\$ 40,841	\$ 39,867	\$ 123,047
51920	RISK MANAGEMENT					
105	SUPERVISOR/DIRECTOR	\$ 56,212	\$ 55,309	\$ 55,309	\$ 55,308	\$ 62,940
162	CLERICAL PERSONNEL	56,938	66,775	66,775	66,452	101,230
186	LONGEVITY PAY	775	325	325	325	375
189	OTHER SALARIES & WAGES	28,405	42,876	45,376	42,876	51,150
201	SOCIAL SECURITY	8,637	10,250	10,410	9,887	13,380
204	STATE RETIREMENT	15,682	19,160	19,160	19,119	27,850
205	EMPLOYEE AND DEPENDENT INS.	24,259	29,670	29,670	28,885	38,280
212	EMPLOYER MEDICARE	2,020	2,400	2,440	2,312	3,130
307	COMMUNICATION	-	600	100	62	600
334	MAINTENANCE AGREEMENTS	1,445	1,526	1,526	1,255	1,526
338	MAINT. & REPAIR SERV. - VEHICLE	-	500	-	-	500
348	POSTAL CHARGES	1,636	2,000	1,248	971	2,000
355	TRAVEL	502	870	1,470	1,466	6,661
425	GASOLINE	635	750	150	88	500
435	OFFICE SUPPLIES	2,664	3,200	5,714	5,646	4,500
451	UNIFORMS	-	-	-	-	-
499	OTHER SUPPLIES & MATERIALS	-	-	-	-	-
709	DATA PROCESSING EQUIPMENT	919	1,000	4,566	4,566	1,000
719	OFFICE EQUIPMENT	-	4,328	-	-	22,557
TOTAL RISK MANAGEMENT		\$ 200,729	\$ 241,539	\$ 244,239	\$ 239,218	\$ 338,179
52100	ACCOUNTING AND BUDGETING					
101	COUNTY OFFICIAL/ADMIN.	\$ 70,700	\$ 84,305	\$ 84,305	\$ 84,305	\$ 85,990
119	ACCOUNTANTS/BOOKKEEPERS	327,138	355,504	355,504	355,110	365,020
140	SALARY SUPPLEMENTS	7,200	7,200	7,200	7,200	7,200
162	CLERICAL PERSONNEL	21,352	22,511	22,511	22,510	22,870
169	PART-TIME PERSONNEL	5,673	8,000	8,000	6,091	10,000
186	LONGEVITY PAY	3,350	3,750	3,750	3,750	4,000
187	OVERTIME PAY	10,032	4,000	4,000	1,225	3,000
189	OTHER SALARIES & WAGES	45,380	56,451	56,451	56,450	57,580
201	SOCIAL SECURITY	29,484	33,590	33,590	31,724	34,460
204	STATE RETIREMENT	56,233	61,860	61,860	61,498	70,450

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		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
52100	ACCOUNTING AND BUDGETING (cont.)					
205	EMPLOYEE AND DEPENDENT INS.	\$ 53,628	\$ 66,900	\$ 77,380	\$ 76,786	\$ 82,130
212	EMPLOYER MEDICARE	6,896	7,860	7,860	7,419	8,060
307	COMMUNICATION	1,810	2,500	2,500	1,647	2,500
320	DUES AND MEMBERSHIPS	2,108	2,400	2,400	2,240	2,400
334	MAINTENANCE AGREEMENTS	4,676	6,150	5,150	4,020	7,125
336	MAINT. & REPAIR SERV. - EQUIP.	564	2,000	2,000	1,537	2,000
348	POSTAL CHARGES	8,637	8,000	8,700	8,569	9,500
355	TRAVEL	4,667	5,610	5,410	4,496	6,670
435	OFFICE SUPPLIES	23,231	23,490	24,690	24,654	25,500
499	OTHER SUPPLIES & MATERIALS	-	1,000	300	298	1,000
709	DATA PROCESSING EQUIPMENT	3,224	8,400	8,400	8,335	15,000
719	OFFICE EQUIPMENT	-	-	-	-	-
TOTAL ACCOUNTING AND BUDGETING		\$ 685,983	\$ 771,481	\$ 781,961	\$ 769,864	\$ 822,455
52300	PROPERTY ASSESSOR					
101	COUNTY OFFICIAL/ADMIN.	\$ 71,969	\$ 77,048	\$ 77,048	\$ 77,048	\$ 79,069
106	DEPUTIES	630,151	786,421	778,171	698,418	765,230
140	SALARY SUPPLEMENTS	5,000	6,000	6,000	5,000	5,500
169	PART-TIME PERSONNEL	-	-	8,250	5,800	-
186	LONGEVITY PAY	5,025	4,600	4,600	4,600	4,850
187	OVERTIME PAY	4,941	10,000	5,090	1,585	10,000
196	IN-SERVICE TRAINING	4,223	12,000	12,000	2,240	12,000
201	SOCIAL SECURITY	42,467	54,820	54,510	47,179	53,610
204	STATE RETIREMENT	82,475	102,470	101,900	91,221	111,630
205	EMPLOYEE AND DEPENDENT INS.	108,393	131,960	131,960	122,228	135,300
212	EMPLOYER MEDICARE	9,932	12,820	12,745	11,029	12,540
307	COMMUNICATION	5,789	8,000	8,000	4,816	8,000
317	DATA PROCESSING SERVICES	47,017	94,497	94,497	74,372	70,000
330	OPERATING LEASE PAYMENTS	6,077	15,164	15,164	9,462	-
334	MAINTENANCE AGREEMENTS	-	-	-	-	19,195
336	MAINT. & REPAIR SERV. - EQUIP.	889	1,000	1,000	414	1,000
338	MAINT. & REPAIR SERV. - VEHICLES	-	500	500	-	500
348	POSTAL CHARGES	8,176	8,000	10,260	5,933	9,500
355	TRAVEL	1,919	5,000	5,000	3,355	5,000
399	OTHER CONTRACTED SERVICES	211,360	200,000	200,000	98,040	175,000
411	DATA PROCESSING SUPPLIES	312	2,000	2,000	1,135	7,250
425	GASOLINE	672	3,000	3,000	7	3,000
435	OFFICE SUPPLIES	16,414	25,000	25,000	16,716	25,000
499	OTHER SUPPLIES AND MATERIALS	15,038	5,000	5,000	3,586	5,000
709	DATA PROCESSING EQUIPMENT	481,056	78,000	78,000	76,348	65,000
711	FURNITURE AND FIXTURES	-	1,500	1,500	1,100	1,500
718	MOTOR VEHICLES	-	25,000	19,740	19,740	-
719	OFFICE EQUIPMENT	-	3,439	3,439	805	7,000
TOTAL PROPERTY ASSESSOR		\$ 1,759,293	\$ 1,673,239	\$ 1,664,374	\$ 1,382,175	\$ 1,591,674

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		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
52310	REAPPRAISAL PROGRAM					
106	DEPUTY(IES)	\$ 253,367	\$ 270,529	\$ 270,529	\$ 270,529	\$ 276,666
169	PART-TIME PERSONNEL	-	-	-	-	-
186	LONGEVITY PAY	2,125	2,300	2,300	2,300	2,550
187	OVERTIME PAY	1,166	-	4,910	4,904	-
201	SOCIAL SECURITY	15,148	16,920	17,230	16,413	17,320
204	STATE RETIREMENT	29,747	31,630	32,200	32,189	36,050
205	EMPLOYEE AND DEPENDENT INS.	49,952	59,330	59,330	57,934	54,840
212	EMPLOYER MEDICARE	3,543	3,960	4,035	3,839	4,050
307	COMMUNICATION	1,147	1,500	1,500	1,125	6,500
317	DATA PROCESSING SERVICES	19,783	20,000	20,000	10,374	-
336	MAINT. & REPAIR SERV.-EQUIP	-	500	500	340	500
338	MAINT. & REPAIR SERV. - VEHICLES	270	1,000	1,000	5	5,000
348	POSTAL CHARGES	1,000	36,000	39,000	37,001	21,500
411	DATA PROCESSING SUPPLIES	606	8,674	8,674	6,146	4,350
425	GASOLINE	6,797	15,000	15,000	7,863	22,500
499	OTHER SUPPLIES & MATERIALS	2,413	2,700	2,700	951	4,200
709	DATA PROCESSING EQUIPMENT	5,237	5,000	5,000	3,957	4,000
718	MOTOR VEHICLES	-	34,000	50,025	47,833	70,000
719	OFFICE EQUIPMENT	-	9,012	9,012	8,229	-
TOTAL REAPPRAISAL PROGRAM		\$ 392,300	\$ 518,055	\$ 542,945	\$ 511,932	\$ 530,026
52400	COUNTY TRUSTEE'S OFFICE					
307	COMMUNICATION	\$ 1,645	\$ 1,900	\$ 1,900	\$ 1,540	\$ 4,700
332	LEGAL NOTICES, REC. & CT COSTS	311	700	700	686	850
334	MAINTENANCE AGREEMENTS	558	650	650	558	700
348	POSTAL CHARGES	27,072	33,125	33,125	28,173	52,000
435	OFFICE SUPPLIES	6,059	7,500	7,500	7,280	12,000
499	OTHER SUPPLIES & MATERIALS	249	3,100	2,334	1,270	3,100
709	DATA PROCESSING EQUIPMENT	-	5,500	6,266	6,218	8,000
TOTAL COUNTY TRUSTEE'S OFFICE		\$ 35,894	\$ 52,475	\$ 52,475	\$ 45,725	\$ 81,350

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	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
52500 COUNTY CLERK'S OFFICE					
307 COMMUNICATION	\$ 10,619	\$ 15,000	\$ 15,000	\$ 11,385	\$ 18,650
317 DATA PROCESSING SERVICES	18,410	20,000	20,000	19,412	20,118
330 OPERATING LEASE PAYMENTS	30,000	31,200	31,200	31,200	31,200
334 MAINTENANCE AGREEMENTS	6,047	10,000	10,000	8,399	15,000
336 MAINT. & REPAIR SERV. - EQUIP. *	1,145	3,000	1,000	855	3,500
338 MAINT. & REPAIR SERV. - VEHICL	-	-	-	-	800
348 POSTAL CHARGES	28,585	34,000	35,700	35,962	36,000
425 GASOLINE	551	750	1,050	876	2,550
435 OFFICE SUPPLIES	31,745	35,000	35,000	33,024	37,575
451 UNIFORMS	-	-	-	-	500
499 OTHER SUPPLIES & MATERIALS	3,327	8,000	2,650	2,366	8,350
708 COMMUNICATION	-	-	-	-	400
709 DATA PROCESSING EQUIPMENT	-	-	5,350	5,332	16,000
716 LAW ENFORCEMENT EQUIPMENT	-	-	-	-	400
719 OFFICE EQUIPMENT	-	10,000	10,000	9,667	10,000
TOTAL COUNTY CLERK'S OFFICE	\$ 130,429	\$ 166,950	\$ 166,950	\$ 158,479	\$ 201,043
52600 DATA PROCESSING					
101 COUNTY OFFICIAL/ADMIN.	\$ 66,595	\$ 84,086	\$ 84,086	\$ 84,085	\$ 88,430
121 DATA PROCESSING PERSONNEL	233,553	363,228	363,228	352,488	481,380
169 PART-TIME PERSONNEL	15,686	17,900	20,900	20,821	33,000
186 LONGEVITY PAY	900	925	925	925	1,250
187 OVERTIME PAY	14,167	9,000	6,000	5,999	9,000
201 SOCIAL SECURITY	20,130	29,460	29,460	28,184	38,010
204 STATE RETIREMENT	36,612	53,000	53,000	51,413	74,890
205 EMPLOYEE AND DEPENDENT INS.	35,970	53,250	53,250	52,140	73,110
212 EMPLOYER MEDICARE	4,708	6,890	6,890	6,591	8,890
307 COMMUNICATION	54,641	70,000	70,000	55,521	70,000
317 DATA PROCESSING SERVICES	62,765	78,000	78,000	76,131	86,000
320 DUES AND MEMBERSHIPS	-	-	-	-	1,000
348 POSTAL CHARGES	186	600	600	161	600
355 TRAVEL	5,041	7,850	7,850	7,561	7,850
411 DATA PROCESSING SUPPLIES	18,842	26,000	25,000	24,977	30,000
425 GASOLINE	-	-	-	-	4,000
709 DATA PROCESSING EQUIPMENT	48,394	58,000	133,000	132,580	226,450
718 MOTOR VEHICLES	-	-	-	-	29,000
719 OFFICE EQUIPMENT	859	2,000	-	-	10,000
790 OTHER EQUIPMENT	-	820,000	228,000	227,086	20,000
TOTAL DATA PROCESSING	\$ 619,049	\$ 1,680,189	\$ 1,160,189	\$ 1,126,664	\$ 1,292,860

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GENERAL FUND
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	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
53100 CIRCUIT COURT					
194 JURY & WITNESS FEES	\$ 40,762	\$ 50,765	\$ 41,765	\$ 37,992	\$ 50,765
307 COMMUNICATION	3,299	4,600	4,600	3,247	4,600
317 DATA PROCESSING SERVICES	81,048	81,048	81,048	81,048	81,048
331 LEGAL SERVICES	-	30,000	51,000	50,102	57,250
334 MAINTENANCE AGREEMENTS	1,423	16,555	4,555	2,043	9,990
348 POSTAL CHARGES	20,919	20,000	26,000	24,054	21,000
411 DATA PROCESSING SUPPLIES	-	-	-	-	3,750
435 OFFICE SUPPLIES	48,502	60,000	60,000	53,165	65,000
499 OTHER SUPPLIES AND MATERIALS	1,108	6,000	-	-	6,000
599 OTHER CHARGES (COURT COST)	83,400	100,000	100,000	100,000	150,000
709 DATA PROCESSING EQUIPMENT	-	4,000	4,000	2,757	19,250
711 FURNITURE AND FIXTURES	1,976	2,500	2,500	2,020	2,500
719 OFFICE EQUIPMENT	10,697	25,000	25,000	23,852	11,000
TOTAL CIRCUIT COURT	\$ 293,134	\$ 400,468	\$ 400,468	\$ 380,281	\$ 482,153
53110 CIRCUIT COURT JUDGE					
103 ASSITANT	\$ 34,402	\$ 36,705	\$ 36,705	\$ 36,705	\$ 43,290
106 DEPUTY(IES)	113,597	124,833	124,833	117,999	126,837
186 LONGEVITY PAY	450	575	575	575	650
201 SOCIAL SECURITY	9,008	10,060	10,060	9,348	10,590
204 STATE RETIREMENT	17,147	18,790	18,790	17,775	22,050
205 EMPLOYEE AND DEPENDENT INS.	18,842	24,210	26,448	26,447	29,260
212 EMPLOYER MEDICARE	2,106	2,360	2,360	2,186	2,480
335 MAINT. & REPAIR SERV. - BLDGS. *	-	-	1,500	1,400	-
336 MAINT. & REPAIR SERV. - EQUIP. *	-	-	400	268	400
348 POSTAL CHARGES	583	1,000	600	19	600
355 TRAVEL	732	1,000	1,000	-	1,000
451 UNIFORMS	482	500	500	333	500
499 OTHER SUPPLIES & MATERIALS	-	-	500	346	-
711 FURNITURE AND FIXTURES	-	2,000	-	-	-
TOTAL CIRCUIT COURT JUDGE	\$ 197,350	\$ 222,033	\$ 224,271	\$ 213,401	\$ 237,657

**FUND 101
GENERAL FUND
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		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
53300	GENERAL SESSIONS COURT					
102	JUDGES	\$ 224,170	\$ 230,224	\$ 230,224	\$ 230,222	\$ 362,240
103	ASSISTANT(S)	38,713	45,175	45,175	45,175	44,800
106	DEPUTIES	52,869	58,901	58,901	58,660	84,697
169	PART-TIME PERSONNEL	11,128	14,450	14,450	7,894	15,000
186	LONGEVITY PAY	1,400	1,650	1,650	1,650	1,875
187	OVERTIME PAY	2,067	1,000	1,000	182	1,000
189	OTHER SALARIES & WAGES	219,911	237,011	237,011	235,387	244,640
201	SOCIAL SECURITY	30,613	36,490	36,490	32,192	46,770
204	STATE RETIREMENT	62,428	66,530	66,530	66,246	95,440
205	EMPLOYEE AND DEPENDENT INS.	69,697	81,730	84,189	84,188	96,320
212	EMPLOYER MEDICARE	7,820	8,540	8,540	8,181	10,940
302	ADVERTISING	-	250	250	-	-
307	COMMUNICATION	2,733	2,400	3,400	3,154	3,400
317	DATA PROCESSING SERVICES	16,800	16,800	16,800	16,800	16,800
320	DUES AND MEMBERSHIPS	1,370	1,370	1,370	1,170	2,125
334	MAINTENANCE AGREEMENTS	1,458	1,330	1,680	1,623	1,516
337	MAINT. & REPAIR SERV.-OFF.EQUI	357	1,000	1,000	721	1,000
348	POSTAL CHARGES	12	100	100	2	100
355	TRAVEL	1,892	2,070	2,970	2,949	5,000
432	LIBRARY BOOKS	2,042	2,300	2,300	545	3,000
435	OFFICE SUPPLIES	3,949	4,320	4,020	4,066	4,300
451	UNIFORMS	134	450	450	416	675
709	DATA PROCESSING EQUIPMENT	3,489	2,500	550	-	3,500
719	OFFICE EQUIPMENT	-	1,000	1,000	343	1,000
TOTAL GENERAL SESSIONS COURT		\$ 755,052	\$ 817,591	\$ 820,050	\$ 801,766	\$ 1,046,138
53330	DRUG COURT					
105	SUPERVISOR/DIRECTOR	\$ 44,860	\$ 49,763	\$ 49,763	\$ 49,572	\$ 50,560
161	SECRETARY(S)	23,299	24,173	24,173	24,173	24,560
186	LONGEVITY PAY	75	250	250	250	225
189	OTHER SALARIES & WAGES	71,055	92,701	95,126	93,277	191,390
201	SOCIAL SECURITY	8,498	10,350	10,505	10,121	16,540
204	STATE RETIREMENT	16,143	19,350	19,635	19,387	34,440
205	EMPLOYEE AND DEPENDENT INSUR.	6,468	11,320	14,960	14,960	40,360
212	EMPLOYER MEDICARE	1,987	2,420	2,460	2,367	3,870
307	COMMUNICATION	8,992	6,000	6,000	6,668	7,200
320	DUES AND MEMBERSHIPS	-	1,500	1,500	1,500	1,400
334	MAINTENANCE AGREEMENTS	693	700	700	724	700
348	POSTAL CHARGES	389	720	720	458	500
351	RENTALS	13,100	15,600	15,600	15,600	7,800

**FUND 101
GENERAL FUND
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	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
53330 DRUG COURT (cont.)					
355 TRAVEL	\$ 28,428	\$ 30,000	\$ 30,000	\$ 31,530	\$ 10,000
399 OTHER CONTRACTED SERVICES	18,303	62,000	55,455	29,607	6,000
435 OFFICE SUPPLIES	2,117	5,000	5,000	2,187	8,000
499 OTHER SUPPLIES AND MATERIALS	20,648	38,000	38,000	30,965	35,000
506 LIABILITY INSURANCE	-	-	-	-	440
709 DATA PROCESSING EQUIPMENT	1,220	2,000	2,000	1,848	-
711 FURNITURE AND FIXTURES	1,298	-	-	-	-
TOTAL DRUG COURT	\$ 267,573	\$ 371,847	\$ 371,847	\$ 335,193	\$ 438,985
53400 CHANCERY COURT					
101 COUNTY OFFICIAL/ADMINISTRATIVE	\$ 71,969	\$ 77,048	\$ 77,048	\$ 77,048	\$ 79,069
106 DEPUTY	278,353	288,435	285,935	284,365	325,940
164 ATTENDANTS	25,708	29,451	30,293	30,270	29,920
169 PART-TIME PERSONNEL	25,688	26,500	29,000	28,632	35,000
186 LONGEVITY PAY	2,225	2,250	2,250	2,250	2,425
187 OVERTIME PAY	172	4,000	2,650	340	4,000
194 JURY AND WITNESS FEES	1,900	5,400	4,380	500	5,400
201 SOCIAL SECURITY	24,208	26,520	26,573	25,098	29,540
204 STATE RETIREMENT	43,869	46,500	46,598	45,687	56,980
205 EMPLOYEE AND DEPENDENT INS.	58,530	72,390	78,602	77,845	80,170
212 EMPLOYER MEDICARE	5,662	6,210	6,237	5,870	6,910
307 COMMUNICATION	2,777	3,500	3,500	2,351	3,500
317 DATA PROCESSING SERVICES	5,307	5,610	5,350	5,350	5,248
320 DUES AND MEMBERSHIPS	675	675	675	675	685
332 LEGAL NOTICES	8,579	10,000	8,500	417	10,000
334 MAINTENANCE AGREEMENTS	4,604	5,487	7,487	6,780	6,135
336 MAINT. & REPAIR SERVICE-EQUIP.	-	1,000	1,000	308	1,000
348 POSTAL CHARGES	13,332	18,500	18,500	14,759	18,500
355 TRAVEL	1,296	1,350	1,350	903	1,350
399 OTHER CONTRACTED SERVICES	445	2,000	2,000	153	2,000
435 OFFICE SUPPLIES	15,921	19,800	21,300	19,495	25,000
499 OTHER SUPPLIES & MATERIALS	292	300	224	223	510
709 DATA PROCESSING EQUIPMENT	630	12,000	12,000	11,026	9,650
719 OFFICE EQUIPMENT	23,107	12,000	11,686	11,686	-
TOTAL CHANCERY COURT	\$ 615,249	\$ 676,926	\$ 683,138	\$ 652,029	\$ 738,932

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	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
53500 JUVENILE COURT					
102 JUDGE(S)	\$ 71,969	\$ 77,048	\$ 77,048	\$ 77,048	\$ 127,359
106 DEPUTY(IES)	26,221	27,249	29,451	29,450	31,010
161 SECRETARY(S)	23,570	30,519	30,519	30,518	31,010
186 LONGEVITY PAY	-	-	-	-	75
201 SOCIAL SECURITY	7,457	8,360	8,497	8,340	11,750
204 STATE RETIREMENT	14,112	15,630	15,886	15,880	24,460
205 EMPLOYEE AND DEPENDENT INS.	14,229	16,720	17,916	17,916	20,120
212 EMPLOYER MEDICARE	1,744	1,960	1,992	1,950	2,750
307 COMMUNICATION	1,521	1,500	1,500	1,451	2,000
320 DUES AND MEMBERSHIPS	1,090	1,200	1,300	1,240	1,200
348 POSTAL CHARGES	70	300	300	54	300
355 TRAVEL	1,471	1,800	1,800	1,483	2,000
399 OTHER CONTRACTED SERVICES	21,131	45,000	45,000	33,315	56,630
432 LIBRARY BOOKS	2,171	2,500	2,500	2,047	2,500
435 OFFICE SUPPLIES	1,200	2,500	2,500	1,522	2,500
499 OTHER SUPPLIES & MATERIALS	812	2,000	1,900	1,273	2,000
709 DATA PROCESSING EQUIPMENT	2,565	2,000	2,000	1,567	7,000
TOTAL JUVENILE COURT	\$ 191,333	\$ 236,286	\$ 240,109	\$ 225,053	\$ 324,664
53600 DISTRICT ATTORNEY GENERAL					
103 ASSISTANT(S)	\$ 36,289	\$ 44,432	\$ 44,432	\$ 44,080	\$ 48,084
196 IN-SERVICE TRAINING	100	900	900	-	-
201 SOCIAL SECURITY	2,250	2,760	2,760	2,733	2,990
204 STATE RETIREMENT	4,206	5,150	5,150	5,109	6,210
205 EMPLOYEE AND DEPENDENT INSUR.	48	60	60	57	60
212 EMPLOYER MEDICARE	526	650	650	639	700
317 DATA PROCESSING SERVICES	3,956	4,315	4,315	4,315	4,315
320 DUES AND MEMBERSHIPS	-	-	-	-	400
355 TRAVEL	1,274	190	190	-	-
435 OFFICE SUPPLIES	232	800	800	34	-
499 OTHER SUPPLIES AND MATERIALS	-	585	585	-	-
TOTAL DISTRICT ATTORNEY GENERAL	\$ 48,881	\$ 59,842	\$ 59,842	\$ 56,967	\$ 62,759
53900 OTHER ADMIN OF JUSTICE					
169 PART-TIME PERSONNEL	\$ 8,344	\$ 8,564	\$ 8,564	\$ 7,734	\$ 8,564
189 OTHER SALARIES & WAGES	36,761	36,942	36,942	36,924	37,540
196 IN-SERVICE TRAINING	220	550	-	-	150
201 SOCIAL SECURITY	2,722	2,830	2,830	2,609	2,860
204 STATE RETIREMENT	4,261	4,290	4,290	4,280	4,850
205 EMPLOYEE AND DEPENDENT INSUR.	3,921	9,260	9,260	9,259	9,080
212 EMPLOYER MEDICARE	637	660	660	610	670

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	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
53900 OTHER ADMIN OF JUSTICE (cont.)					
307 COMMUNICATION	\$ 449	\$ 500	\$ 500	\$ 469	\$ 500
320 DUES AND MEMBERSHIPS	-	100	-	-	-
334 MAINTENANCE AGREEMENTS	950	1,080	1,080	1,080	1,080
348 POSTAL CHARGES	139	200	150	11	50
349 PRINTING, STATIONERY & FORMS	63	200	-	-	-
355 TRAVEL	-	100	-	-	-
399 OTHER CONTRACTED SERVICES	4,315	4,316	4,316	4,315	4,315
435 OFFICE SUPPLIES	646	1,080	2,080	1,505	1,007
TOTAL OTHER ADMIN OF JUSTICE	\$ 63,428	\$ 70,672	\$ 70,672	\$ 68,796	\$ 70,666
53910 PROBATION SERVICES					
101 COUNTY OFFICIAL/ADMINISTRATIVE	\$ 43,999	\$ 51,902	\$ 51,902	\$ 51,901	\$ 54,650
103 ASSISTANT(S)	35,606	36,943	36,943	36,942	38,900
112 YOUTH SERVICE OFFICER(S)	117,741	128,956	128,956	117,074	127,650
161 SECRETARY(S)	24,404	25,895	25,895	25,894	26,310
186 LONGEVITY PAY	725	875	875	875	900
196 IN-SERVICE TRAINING	700	1,800	1,200	830	1,800
201 SOCIAL SECURITY	13,465	15,170	15,170	13,876	15,410
204 STATE RETIREMENT	25,899	28,350	28,350	26,969	32,070
205 EMPLOYEE AND DEPENDENT INSUR.	36,106	44,560	44,560	40,889	38,400
212 EMPLOYER MEDICARE	3,149	3,550	3,550	3,245	3,610
307 COMMUNICATION	2,319	2,700	2,700	2,166	2,700
308 CONSULTANTS	-	-	-	-	-
312 CONTRACTS W/PRIVATE AGENCIES	553,903	618,859	618,859	703,672	620,859
317 DATA PROCESSING SERVICES	2,400	3,500	4,580	4,560	3,500
334 MAINTENANCE AGREEMENTS	510	1,000	1,000	717	1,000
335 MAINT. & REPAIR SERV. - BLDGS.	-	500	500	-	500
336 MAINT. & REPAIR SERV. - EQUIP.	212	500	500	-	500
348 POSTAL CHARGES	274	500	500	132	500
349 PRINTING, STATIONERY & FORMS	878	1,000	1,000	300	1,000
355 TRAVEL	2,464	4,140	3,660	3,002	4,140
435 OFFICE SUPPLIES	2,123	3,300	3,300	2,665	4,800
709 DATA PROCESSING EQUIPMENT	-	2,000	2,000	1,838	6,000
719 OFFICE EQUIPMENT	5,600	-	-	-	-
TOTAL PROBATION SERVICES	\$ 872,477	\$ 976,000	\$ 976,000	\$ 1,037,549	\$ 985,199

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		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
54110	SHERIFF'S DEPARTMENT					
101	COUNTY OFFICIAL/ADMIN.	\$ 79,165	\$ 84,752	\$ 84,752	\$ 84,752	\$ 86,976
106	DEPUTY (IES)	787,629	320,790	320,790	318,989	104,230
140	SALARY SUPPLEMENTS	77,286	79,170	79,361	79,361	87,660
169	PART-TIME PERSONNEL	263,843	265,000	267,000	266,808	302,100
186	LONGEVITY PAY	37,850	41,675	41,675	41,550	45,150
187	OVERTIME PAY	398,974	350,000	418,000	412,619	581,835
189	OTHER SALARIES & WAGES	6,399,598	7,331,740	7,501,740	7,455,822	8,296,707
196	IN-SERVICE TRAINING	68,621	70,800	76,980	65,308	125,000
199	OTHER PER DIEM & FEES	13,349	27,000	24,500	2,990	27,000
201	SOCIAL SECURITY	490,988	525,340	540,220	522,701	589,290
204	STATE RETIREMENT	901,805	951,330	978,920	967,470	1,188,060
205	EMPLOYEE AND DEPENDENT INS.	998,263	1,202,040	1,287,040	1,254,916	1,331,320
212	EMPLOYER MEDICARE	114,821	122,870	126,350	122,250	137,820
307	COMMUNICATION	115,785	91,000	113,500	113,475	92,000
312	CONTRACTS W/PRIV. AGENCIES	900	3,000	3,000	900	3,000
317	DATA PROCESSING SERVICES	811	4,300	8,000	7,481	16,408
320	DUES AND MEMBERSHIPS	10,771	8,211	10,911	7,466	7,751
331	LEGAL SERVICES *	-	-	69,522	69,521	-
332	LEGAL NOTICES	-	-	-	-	664
334	MAINTENANCE AGREEMENTS	3,665	4,000	4,000	3,845	4,000
336	MAINT. & REPAIR SERV. - EQUIP.	21,301	40,000	40,000	27,869	97,000
338	MAINT. & REPAIR SERV.-VEHICLES	141,492	200,000	204,166	141,909	220,000
340	MEDICAL & DENTAL SERVICES	2,393	5,000	5,000	4,874	22,500
348	POSTAL CHARGES	7,664	9,000	9,000	8,183	10,320
349	PRINTING, STATIONARY & FORMS	8,988	12,000	12,000	11,305	14,000
357	VETERINARY SERVICES	-	500	500	-	-
399	OTHER CONTRACTED SERVICES	2,874	1,500	47,483	31,878	50,100
401	ANIMAL FOOD & SUPPLIES	-	600	600	-	-
411	DATA PROCESSING SUPPLIES	8,570	10,000	10,000	9,951	9,000
425	GASOLINE	351,306	350,000	485,000	471,676	425,000
429	INSTRUCTIONAL SUPP & MAT	2,096	15,000	13,350	11,581	15,000
431	LAW ENFORCEMENT SUPPLIES	66,523	70,000	79,192	75,674	95,000
435	OFFICE SUPPLIES	31,844	40,500	40,500	38,673	40,500
437	PERIODICALS	4,060	7,500	7,500	3,394	7,500
451	UNIFORMS	95,450	115,000	139,108	136,960	200,000
453	VEHICLE PARTS	158,312	155,000	174,302	166,474	200,000
499	OTHER SUPPLIES & MATERIALS	21,401	25,000	25,000	24,241	27,500
505	JUDGMENTS	9,071	10,000	10,000	9,075	10,000
509	REFUNDS	68	-	-	-	-
599	OTHER CHARGES	3,997	7,400	7,200	3,929	13,000

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		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
54110	SHERIFF'S DEPARTMENT (cont.)					
708	COMMUNICATION EQUIPMENT	\$ 37,489	\$ 40,000	\$ 45,760	\$ 43,989	\$ 54,000
709	DATA PROCESSING EQUIPMENT	28,672	36,820	51,070	51,033	46,100
716	LAW ENFORCEMENT EQUIPMENT	119,483	125,000	186,341	181,821	150,000
718	MOTOR VEHICLES	496,081	500,000	622,660	620,983	554,000
719	OFFICE EQUIPMENT	21,816	25,000	16,280	7,388	16,000
TOTAL SHERIFF'S DEPARTMENT		\$ 12,405,073	\$ 13,283,838	\$ 14,188,273	\$ 13,881,082	\$ 15,303,491
54120	SPECIAL PATROLS					
150	NIGHTWATCHMEN	\$ 38,450	\$ 55,977	\$ 55,977	\$ 39,709	\$ 55,977
201	SOCIAL SECURITY	2,383	3,480	3,480	2,462	3,480
204	STATE RETIREMENT	4,457	6,490	6,490	4,695	7,230
212	EMPLOYER MEDICARE	557	820	820	576	820
TOTAL SPECIAL PATROLS		\$ 45,847	\$ 66,767	\$ 66,767	\$ 47,442	\$ 67,507
54130	TRAFFIC CONTROL					
452	UTILITIES	\$ 9,398	\$ 10,000	\$ 10,000	\$ 7,885	\$ 10,000
TOTAL TRAFFIC CONTROL		\$ 9,398	\$ 10,000	\$ 10,000	\$ 7,885	\$ 10,000
54140	WHEEL TAX OFFICER					
101	COUNTY OFFICIAL/ADMIN.	\$ 35,114	\$ 47,232	\$ 47,232	\$ 47,232	\$ -
186	LONGEVITY PAY	325	350	350	350	-
201	SOCIAL SECURITY	1,998	2,960	2,960	2,672	-
204	STATE RETIREMENT	4,107	5,520	5,520	5,515	-
205	EMPLOYEE AND DEPENDENT INS.	7,794	9,260	9,260	9,259	-
212	EMPLOYER MEDICARE	467	690	690	625	-
307	COMMUNICATION	1,191	2,000	1,750	1,259	-
336	MAINT. & REPAIR SERV. - EQUIP.	485	500	-	-	-
338	MAINT. & REPAIR SERV. - VEHICLE	447	800	800	525	-
348	POSTAL CHARGES	110	100	200	106	-
425	GASOLINE	1,261	1,500	2,150	1,777	-
435	OFFICE SUPPLIES	671	675	675	547	-
451	UNIFORMS	436	450	450	434	-
499	OTHER SUPPLIES & MATERIALS	253	350	350	239	-
708	COMMUNICATION EQUIPMENT	-	4,000	3,000	2,752	-
716	LAW ENFORCEMENT EQUIPMENT	-	-	1,000	910	-
718	MOTOR VEHICLES	20,384	-	-	-	-
TOTAL WHEEL TAX OFFICER		\$ 75,043	\$ 76,387	\$ 76,387	\$ 74,201	\$ -
54160	ADMINISTRATION OF SEX OFFENDER REGISTRY					
435	OFFICE SUPPLIES *	\$ -	\$ -	\$ 250	\$ 224	\$ -
709	DATA PROCESSING EQUIPMENT	-	-	-	-	-
TOTAL ADMIN. OF SEX OFFENDER REGISTRY		\$ -	\$ -	\$ 250	\$ 224	\$ -

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		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
54210	JAIL					
167	MAINTENANCE PERSONNEL	\$ 27,556	\$ 29,261	\$ 29,261	\$ 29,261	\$ 87,190
169	PART-TIME PERSONNEL	104,925	50,000	80,000	51,134	-
186	LONGEVITY PAY	12,050	13,475	13,475	13,375	15,350
187	OVERTIME PAY	96,112	62,310	87,310	81,174	75,000
189	OTHER SALARIES & WAGES	3,381,710	3,881,627	3,989,625	3,942,954	4,511,059
196	IN-SERVICE TRAINING	12,880	12,950	12,950	11,677	13,000
201	SOCIAL SECURITY	220,035	250,280	265,100	247,020	290,700
204	STATE RETIREMENT	403,250	462,060	489,990	463,417	605,300
205	EMPLOYEE AND DEPENDENT INS.	606,615	742,860	826,360	777,882	948,870
212	EMPLOYER MEDICARE	51,457	58,540	62,010	57,773	67,990
320	DUES & MEMBERSHIP	978	1,100	1,100	978	1,100
334	MAINTENANCE AGREEMENTS	31,169	38,000	35,300	35,297	38,000
335	MAINT. & REPAIR SERV. - BLDGS.	73,833	80,000	90,000	89,159	90,000
336	MAINT. & REPAIR SERV. - EQUIP.	18,290	20,000	11,000	10,872	20,000
340	MEDICAL & DENTAL SERVICES	1,039,879	500,000	732,000	731,979	-
349	PRINTING, STATIONERY & FORMS	3,092	4,100	4,100	4,082	4,100
354	TRANSP. OTHER THAN STUDENTS	26,786	22,000	28,000	25,781	25,000
399	OTHER CONTRACTED SERVICES	4,536	500	1,194,085	1,193,581	1,825,000
410	CUSTODIAL SUPPLIES	66,824	60,000	85,000	84,858	75,000
411	DATA PROCESSING SUPPLIES	5,964	6,500	6,500	6,416	6,500
413	DRUGS & MEDICAL SUPPLIES	422,281	450,000	177,900	171,197	-
421	FOOD PREPARATION SUPPLIES	39,473	40,000	48,000	47,904	45,000
422	FOOD SUPPLIES	984,502	865,000	1,107,000	1,104,229	1,100,000
431	LAW ENFORCEMENT SUPPLIES	11,351	18,000	32,471	28,545	22,000
435	OFFICE SUPPLIES	7,593	8,500	8,500	8,491	9,500
437	PERIODICALS	3,270	3,300	3,300	3,238	3,300
441	PRISONERS CLOTHING	42,446	55,000	45,000	44,530	45,000
451	UNIFORMS	44,245	55,000	119,655	115,606	142,200
452	UTILITIES	513,308	602,000	602,000	566,756	602,000
499	OTHER SUPPLIES & MATERIALS	28,223	32,000	27,000	26,003	32,000
707	BUILDING IMPROVEMENTS	15,003	60,000	60,000	27,214	60,000
708	COMMUNICATION EQUIPMENT	-	5,000	18,920	16,801	5,000
709	DATA PROCESSING EQUIPMENT	5,932	10,875	10,875	10,750	10,875
710	FOOD SERVICE EQUIPMENT	-	5,000	6,700	6,660	18,000
719	OFFICE EQUIPMENT	-	15,000	-	-	-
TOTAL JAIL		\$ 8,305,568	\$ 8,520,238	\$ 10,310,487	\$ 10,036,595	\$ 10,794,034

**FUND 101
GENERAL FUND
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		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
54220	WORKHOUSE/ADULT DETENTION					
101	COUNTY OFFICIAL/ADMIN.	\$ 54,037	\$ 57,756	\$ 57,756	\$ 57,755	\$ 60,810
109	CAPTAINS	46,729	51,568	51,568	51,568	52,400
110	LIEUTENANT(S)	37,714	42,876	42,876	42,876	43,570
115	SARGEANTS	111,608	123,381	123,381	123,381	128,340
160	GUARDS	498,466	570,254	569,929	561,380	763,620
161	SECRETARY	31,330	38,971	38,971	38,970	40,980
162	CLERICAL PERSONNEL	28,529	30,323	30,323	30,322	85,040
169	PART-TIME PERSONNEL	21,309	46,000	46,000	40,362	45,000
186	LONGEVITY PAY	2,875	3,325	3,325	3,325	3,525
187	OVER-TIME PAY	3,424	5,000	31,775	9,655	5,000
189	OTHER SALARIES & WAGES *	-	-	9,250	8,716	-
191	BOARD & COMMITTEE MEM. FEES	4,600	5,600	5,600	4,600	5,600
196	IN-SERVICE TRAINING	2,654	3,500	3,500	3,162	4,700
201	SOCIAL SECURITY	50,874	60,460	62,675	58,716	76,510
204	STATE RETIREMENT	94,477	107,030	111,175	107,482	152,770
205	EMPLOYEE AND DEPENDENT INS.	115,324	143,260	146,266	135,262	187,730
212	EMPLOYER MEDICARE	11,897	14,140	14,665	13,733	17,900
307	COMMUNICATION	3,929	9,000	9,000	6,169	6,500
320	DUES & MEMBERSHIP	375	400	400	300	400
322	EVALUATION & TESTING	1,330	2,000	2,000	1,832	2,000
330	OPERATING LEASE PAYMENTS	1,333	1,500	1,500	1,340	1,500
334	MAINTENANCE AGREEMENTS	-	-	-	-	720
335	MAINT. & REPAIR SERV. - BLDGS.	13,270	25,000	21,000	13,991	20,000
336	MAINT. & REPAIR SERV. - EQUIP.	7,197	12,500	12,500	10,425	12,000
338	MAINT. & REPAIR SERV.- VEHICLE	2,223	-	-	-	-
340	MEDICAL & DENTAL SERVICES	86,947	200,000	260,000	269,082	10,000
347	PEST CONTROL	750	1,200	1,200	750	1,200
348	POSTAL CHARGES	302	350	350	272	400
349	PRINTING, STATIONERY & FORMS	-	500	500	434	500
399	OTHER CONTRACTED SERVICES	12,123	16,500	88,500	84,561	469,200
410	CUSTODIAL SUPPLIES	19,061	25,000	25,000	24,837	25,000
411	DATA PROCESSING SUPPLIES	3,211	7,300	7,300	6,913	8,000
413	DRUGS AND MEDICAL SUPPLIES	38,210	5,000	1,433	(2,017)	5,000
418	EQUIP. & MACHINERY PARTS	3,400	4,500	4,500	3,552	4,500
422	FOOD SUPPLIES	235,303	245,000	169,500	157,399	-
425	GASOLINE	2,505	2,500	4,000	4,278	5,000
431	LAW ENFORCEMENT SUPPLIES	1,464	3,000	3,000	2,512	8,250
435	OFFICE SUPPLIES	5,299	8,000	5,000	4,273	7,500
441	PRISONERS CLOTHING	8,494	13,000	16,000	14,903	16,000
451	UNIFORMS	7,726	11,000	7,000	6,918	14,500
452	UTILITIES	103,892	95,000	128,067	126,783	150,000
499	OTHER SUPPLIES & MATERIALS	14,346	24,750	19,950	18,386	24,500

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		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
54220	WORKHOUSE/ADULT DETENTION (cont.)					
709	DATA PROCESSING EQUIPMENT	\$ 2,737	\$ 10,300	\$ 1,412	\$ 1,411	\$ 26,000
710	FOOD SERVICE EQUIPMENT	-	2,800	4,800	4,043	-
719	OFFICE EQUIPMENT *			5,888	5,884	6,557
TOTAL WORKHOUSE/ADULT DETENTION		\$ 1,691,274	\$ 2,029,544	\$ 2,148,835	\$ 2,060,495	\$ 2,498,722
54240	JUVENILE SERVICES					
101	COUNTY OFFICIAL/ADMIN.	\$ 45,504	\$ 55,735	\$ 55,735	\$ 55,734	\$ 56,630
103	ASSISTANT(S)	33,259	46,341	46,341	46,341	-
105	SUPERVISOR/DIRECTOR	29,390	41,375	41,375	41,376	-
109	CAPTAIN(S)	-	-	-	-	47,090
110	LIEUTENANT(S)	-	-	-	-	42,040
115	SERGEANT(S)	-	-	-	-	152,880
140	SALARY SUPPLEMENTS	13,200	13,200	13,200	13,200	-
160	GUARDS	100,514	149,109	149,109	146,731	203,500
161	SECRETARY	-	-	-	-	29,920
164	ATTENDANTS	132,926	197,905	197,905	189,098	240,480
169	PART-TIME PERSONNEL	153,140	215,000	224,530	223,115	110,000
186	LONGEVITY PAY	600	550	550	550	700
187	OVERTIME PAY	25,551	30,000	28,900	28,560	30,000
196	IN-SERVICE TRAINING	2,160	5,000	7,100	5,919	5,000
201	SOCIAL SECURITY	32,831	46,460	47,060	45,788	56,630
204	STATE RETIREMENT	42,963	61,920	61,920	59,676	103,700
205	EMPLOYEE AND DEPENDENT INS.	47,891	55,900	55,900	54,592	126,470
212	EMPLOYER MEDICARE	7,678	10,870	11,010	10,708	13,250
307	COMMUNICATION	4,425	5,000	5,000	3,517	5,000
317	DATA PROCESSING SERVICES	3,956	6,450	6,450	6,415	7,500
322	EVALUATION & TESTING			-	-	2,000
334	MAINTENANCE AGREEMENTS	3,450	2,000	2,000	1,350	2,800
335	MAINT. & REPAIR SERV. - BLDGS.	-	10,000	8,700	4,975	7,000
336	MAINT. & REPAIR SERV. - EQUIP.	279	1,000	400	300	1,000
338	MAINT. & REPAIR SERV. - VEHICLES	682	1,000	500	315	1,000
340	MEDICAL & DENTAL SERVICES	-	-	-	-	8,000
348	POSTAL CHARGES	381	500	725	580	500
349	PRINTING, STATIONERY & FORMS	1,800	1,800	1,800	1,800	1,800
355	TRAVEL	793	1,200	700	433	1,000
399	OTHER CONTRACTED SERVICES	7,999	8,000	30,654	24,274	66,600
413	DRUGS AND MEDICAL SUPPLIES *			3,200	524	600
422	FOOD SUPPLIES	45,528	55,000	39,888	39,888	-
425	GASOLINE	1,592	1,300	2,771	2,743	2,500
435	OFFICE SUPPLIES	786	900	900	896	900
451	UNIFORMS	3,149	3,150	3,150	3,148	10,000
499	OTHER SUPPLIES & MATERIALS	24,032	30,000	30,600	29,757	33,000

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GENERAL FUND
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	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
54240 JUVENILE SERVICES (cont.)					
709 DATA PROCESSING EQUIPMENT	932	3,000	3,000	2,925	3,000
TOTAL JUVENILE SERVICES	\$ 767,391	\$ 1,059,665	\$ 1,081,073	\$ 1,045,228	\$ 1,372,490
54420 RESCUE SQUAD					
316 CONTRIBUTIONS	\$ 59,000	\$ 69,000	\$ 69,000	\$ 69,000	\$ 75,000
TOTAL RESCUE SQUAD	\$ 59,000	\$ 69,000	\$ 69,000	\$ 69,000	\$ 75,000
54430 DISASTER RELIEF					
101 COUNTY OFFICIAL/ADMINISTRATIVE	\$ 58,775	\$ 62,423	\$ 62,423	\$ 62,422	\$ 63,430
103 ASSISTANT(S)	41,067	46,341	46,341	46,341	52,400
105 SUPERVISOR/DIRECTOR	36,751	38,283	38,693	38,693	40,310
161 SECRETARY	26,733	30,519	30,519	30,518	31,010
186 LONGEVITY PAY	700	950	950	950	825
187 OVERTIME PAY	-	-	-	-	-
196 IN-SERVICE TRAINING	1,294	2,500	500	345	2,500
201 SOCIAL SECURITY	9,907	11,070	11,100	10,769	11,660
204 STATE RETIREMENT	19,011	20,700	20,750	20,737	24,270
205 EMPLOYEE AND DEPENDENT INS.	21,973	25,980	28,298	28,297	29,200
212 EMPLOYER MEDICARE	2,317	2,590	2,600	2,518	2,730
307 COMMUNICATION	10,432	11,500	18,000	15,759	17,000
308 CONSULTANTS	-	25,000	25,000	25,000	-
309 CONTRACTS W/GOVERNMENT AGEN	123,919	7,400	7,400	4,130	-
316 CONTRIBUTIONS	2,000	2,000	2,000	2,000	2,000
320 DUES AND MEMBERSHIPS	984	1,000	1,000	876	2,000
334 MAINTENANCE AGREEMENTS	1,799	5,525	5,525	3,604	5,525
338 MAINT. & REPAIR SERV. - VEHICLE	1,030	2,000	2,440	2,288	2,500
348 POSTAL CHARGES	240	250	250	216	400
349 PRINTING, STATIONERY & FORMS	344	450	450	54	500
355 TRAVEL	2,913	3,500	2,000	1,413	4,000
399 OTHER CONTRACTED SERVICES	1,690	4,000	8,500	8,419	4,000
411 DATA PROCESSING EQUIPMENT	1,242	2,500	2,500	2,334	5,000
412 DIESEL FUEL	-	500	500	-	1,000
415 ELECTRICITY	27	2,000	4,000	3,415	8,000
425 GASOLINE	3,078	4,000	5,900	6,259	8,000
429 INSTRUCTIONAL SUPP & MAT	1,578	2,000	2,000	1,913	4,000
435 OFFICE SUPPLIES	1,757	2,000	2,000	2,000	3,000
451 UNIFORMS	1,745	1,800	1,800	1,792	2,500
499 OTHER SUPPLIES & MATERIALS	17,998	27,400	21,200	21,025	25,000
707 BUILDING IMPROVEMENTS	-	-	-	-	-
708 COMMUNICATION EQUIPMENT	4,538	6,000	9,100	9,072	15,500
709 DATA PROCESSING EQUIPMENT	-	7,400	10,400	10,349	10,000
715 MAINTENACE EQUIPMENT	75,027	-	-	-	-
717 MAINTENANCE EQUIPMENT	-	-	-	-	-

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	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
54430 DISASTER RELIEF (cont.)					
718 MOTOR VEHICLES	\$ -	\$ 260,000	\$ 248,200	\$ 238,526	\$ -
719 OFFICE EQUIPMENT	4,712	-	-	-	5,000
790 OTHER EQUIPMENT	942,377	722,086	722,086	435,156	286,255
TOTAL DISASTER RELIEF	\$ 1,417,958	\$ 1,341,667	\$ 1,344,425	\$ 1,037,188	\$ 669,515
54510 INSPECTION & REGULATION					
101 SUPERVISOR/ADMINISTRATIVE	\$ 58,434	\$ 66,358	\$ 66,358	\$ 66,357	\$ 67,430
106 DEPUTIES	269,706	327,887	327,887	322,945	371,120
162 CLERICAL PERSONNEL	90,524	88,197	88,197	87,545	114,180
186 LONGEVITY PAY	2,775	2,175	2,175	2,175	2,375
187 OVERTIME PAY	5,269	-	1,161	1,161	-
191 BOARD & COMMITTEE MEMBERS FE	200	1,400	200	200	1,400
201 SOCIAL SECURITY	25,646	30,140	30,212	28,833	34,510
204 STATE RETIREMENT	49,455	56,170	56,305	55,653	71,670
205 EMPLOYEE AND DEPENDENT INS.	56,307	70,660	73,400	73,397	87,770
212 EMPLOYER MEDICARE	5,997	7,050	7,067	6,743	8,070
307 COMMUNICATION	7,578	8,500	8,900	8,552	10,500
317 DATA PROCESSING SERVICES	664	2,000	-	-	1,500
320 DUES & MEMBERSHIPS	1,042	1,500	1,500	1,015	2,000
334 MAINTENANCE AGREEMENTS	2,404	2,500	2,750	2,653	3,500
337 MAINT. & REPAIR SERV.-OFF.EQUI	500	500	500	-	500
348 POSTAL CHARGES	1,353	3,000	2,000	1,493	3,500
349 PRINTING, STATIONERY & FORMS	2,699	2,700	2,300	2,021	2,700
355 TRAVEL	4,520	5,400	6,400	5,212	7,000
399 OTHER CONTRACTED SERVICES	4,068	9,000	6,500	3,312	9,000
425 GASOLINE	9,347	9,000	13,700	13,212	12,000
435 OFFICE SUPPLIES	6,920	7,200	7,200	6,735	8,500
451 UNIFORMS	533	800	800	650	1,000
499 OTHER SUPPLIES & MATERIALS	858	900	900	863	1,000
524 IN-SERVICE/STAFF DEVELOPME	690	1,000	1,000	944	2,000
709 DATA PROCESSING EQUIPMENT	2,932	2,000	3,750	3,676	4,000
718 MOTOR VEHICLES	13,731	34,000	33,000	32,649	17,000
INSPECTION AND REGULATION	\$ 624,152	\$ 740,037	\$ 744,162	\$ 727,997	\$ 844,225

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		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
55110	LOCAL HEALTH CENTER					
186	LONGEVITY PAY	\$ 1,275	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,125
189	OTHER SALARIES & WAGES	197,150	228,403	228,403	216,453	230,012
201	SOCIAL SECURITY	11,900	14,240	14,240	13,078	14,340
204	STATE RETIREMENT	22,998	26,620	26,620	25,382	29,840
205	EMPLOYEE AND DEPENDENT INS.	25,211	33,580	33,580	33,256	38,450
212	EMPLOYER MEDICARE	2,783	3,330	3,330	3,059	3,360
307	COMMUNICATION	14,783	16,500	16,500	12,479	16,500
309	CONTRACTS W/GOV'T AGENCIES	128,375	123,375	61,688	61,688	128,375
335	MAINT. & REPAIR SERV. - BLDGS.	3,948	4,000	10,000	5,562	4,000
336	MAINT. & REPAIR SERV. - EQUIP.	3,413	4,000	4,000	1,383	4,000
355	TRAVEL	1,165	1,620	2,220	1,826	1,620
399	OTHER CONTRACTED SERVICES	39,436	63,300	57,300	44,073	71,300
413	DRUGS AND MEDICAL SUPPLIES	13,484	20,000	20,000	14,350	20,000
452	UTILITIES	44,837	60,000	59,400	46,647	65,000
499	OTHER SUPPLIES & MATERIALS	3,550	13,820	13,820	10,440	13,820
708	COMMUNICATION EQUIPMENT	-	2,552	2,552	2,500	-
TOTAL LOCAL HEALTH CENTER		\$ 514,308	\$ 616,540	\$ 554,853	\$ 493,375	\$ 641,742
55120	ANIMAL SERVICES					
101	COUNTY OFFICIAL/ADMIN.	\$ 41,810	\$ 55,735	\$ 55,735	\$ 55,734	\$ 58,690
105	SUPERVISOR	58,655	63,291	63,291	63,297	64,310
161	SECRETARY (S)	22,768	30,519	30,519	30,518	32,130
164	ATTENDANTS	211,908	274,085	274,085	274,321	304,110
169	PART-TIME PERSONNEL	2,719	17,000	17,000	13,383	30,000
186	LONGEVITY PAY	1,100	1,300	1,300	1,300	1,600
187	OVERTIME PAY	21,314	15,000	15,000	12,851	15,000
196	IN-SERVICE TRAINING	2,250	-	-	-	-
201	SOCIAL SECURITY	21,954	28,330	28,330	27,447	31,370
204	STATE RETIREMENT	41,458	50,990	50,990	50,845	61,440
205	EMPLOYEE AND DEPENDENT INS.	41,141	56,010	62,910	62,907	73,600
212	EMPLOYER MEDICARE	5,135	6,630	6,630	6,419	7,340
302	ADVERTISING	156	1,500	1,500	1,116	1,500
306	BANK CHARGES	58				
307	COMMUNICATION	15,610	19,200	19,200	13,877	16,000
320	DUES AND MEMBERSHIPS	524	600	600	514	600
322	EVALUATION AND TESTING			-	-	2,000
334	MAINTENANCE AGREEMENTS	3,352	5,000	5,000	4,721	6,250
335	MAINT. & REPAIR SERV. - BLDGS.	-	2,500	2,500	2,472	4,400
338	MAINT. & REPAIR SERV.-VEHICLES	4,036	9,000	9,000	8,360	11,432
340	MEDICAL & DENTAL SERVICES	345	1,500	1,500	655	1,500
348	POSTAL CHARGES	145	250	250	241	250

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	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
55120 ANIMAL SERVICES (cont.)					
355 TRAVEL	\$ 7,680	\$ 8,100	\$ 8,100	\$ 5,996	\$ 10,000
357 VETERINARY SERVICES	54,646	54,700	76,700	68,561	56,000
399 OTHER CONTRACTED SERVICES	41,520	54,640	54,640	47,412	69,000
401 ANIMAL FOOD & SUPPLIES	3,782	6,000	9,000	8,555	11,200
410 CUSTODIAL SUPPLIES	3,075	8,000	8,000	7,500	11,000
411 DATA PROCESSING SUPPLIES	434	3,000	3,000	3,085	3,000
413 DRUGS AND MEDICAL SUPPLIES	12,612	13,000	31,000	30,108	50,487
425 GASOLINE	13,606	20,000	25,500	25,091	20,000
435 OFFICE SUPPLIES	6,010	9,000	9,000	6,704	12,000
451 UNIFORMS	-	4,500	4,500	4,255	4,500
452 UTILITIES	23,953	30,000	32,000	31,220	30,000
499 OTHER SUPPLIES & MATERIALS	6,375	10,800	11,375	10,919	10,800
509 REFUNDS	416	1,000	1,600	1,328	1,000
708 COMMUNICATION EQUIPMENT	-	1,000	1,000	891	1,000
709 DATA PROCESSING EQUIPMENT	-	12,000	11,400	10,494	35,000
718 MOTOR VEHICLES	17,699	18,000	18,600	18,585	19,000
790 OTHER EQUIPMENT	9,688	12,000	12,000	9,660	12,000
TOTAL ANIMAL SERVICES	\$ 697,934	\$ 904,180	\$ 962,755	\$ 921,344	\$ 1,079,509
55130 AMBULANCE/EMER. MEDICAL					
101 COUNTY OFFICIAL/ADMIN.	\$ 65,903	\$ 79,309	\$ 79,309	\$ 79,309	\$ 80,890
105 SUPERVISOR/DIRECTOR	277,095	565,201	573,301	573,238	1,014,230
119 ACCOUNTANTS/BOOKKEEPERS	213,265	239,956	240,256	240,172	204,650
133 PARAPROFESSIONALS	2,756,251	3,369,729	3,063,353	3,021,544	3,308,220
141 FOREMAN	52,481	55,309	55,309	55,308	56,200
148 DISPATCHERS/RADIO OPER.	346,114	420,651	420,351	416,316	367,750
166 CUSTODIAL PERSONNEL	21,422	22,338	22,338	22,318	22,700
169 PART-TIME PERSONNEL	11,400	12,270	163,546	161,332	306,617
186 LONGEVITY PAY	18,425	19,950	19,950	19,750	22,450
187 OVERTIME PAY	285,916	215,000	362,000	358,331	280,400
196 IN-SERVICE TRAINING	37,092	38,450	38,450	38,306	35,955
201 SOCIAL SECURITY	244,571	309,990	309,990	298,115	351,180
204 STATE RETIREMENT	467,110	578,050	578,050	557,046	691,660
205 EMPLOYEE AND DEPENDENT INS.	513,935	735,010	735,010	641,263	781,910
212 EMPLOYER MEDICARE	57,199	72,500	72,500	69,722	82,130
307 COMMUNICATION	85,513	82,330	91,330	87,776	123,808
312 CONTRACTS W/PRIV. AGENCIES	45,034	52,850	52,850	51,666	66,230
322 EVALUATION AND TESTING	22,870	25,600	35,600	32,482	27,000
335 MAINT. & REPAIR SERV. - BLDGS.	32,014	35,000	48,727	47,362	55,450
338 MAINT. & REPAIR SERV.-VEHICLES	89,986	100,000	100,000	94,566	105,000

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	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
55130 AMBULANCE/EMER. MEDICAL (cont.)					
340 MEDICAL & DENTAL SERVICES	\$ 11,075	\$ 11,407	\$ 11,407	\$ 11,407	\$ 11,750
347 PEST CONTROL	3,889	4,500	4,500	4,378	4,860
348 POSTAL CHARGES	15,364	15,000	20,000	19,299	20,400
349 PRINTING, STATIONARY & FORMS	4,117	8,500	8,500	8,254	12,370
355 TRAVEL	5,876	6,300	6,300	6,187	21,500
399 OTHER CONTRACTED SERVICES	3,564	3,779	3,779	3,433	4,608
410 CUSTODIAL SUPPLIES	6,243	21,200	16,200	14,016	21,500
411 DATA PROCESSING SUPPLIES	18,929	10,000	10,000	8,796	12,245
413 DRUGS AND MEDICAL SUPPLIES	244,372	250,000	250,000	244,988	311,294
425 GASOLINE	70,454	72,000	113,000	104,055	100,000
429 INSTRUCTIONAL SUPPLIES & MAT	8,701	9,500	9,500	9,457	19,955
435 OFFICE SUPPLIES	16,012	21,000	21,000	18,743	23,500
451 UNIFORMS	64,762	100,425	80,325	79,888	105,190
452 UTILITIES	45,455	51,600	56,600	57,456	67,350
499 OTHER SUPPLIES & MATERIALS	32,109	68,410	67,307	66,741	57,600
509 REFUNDS	38,729	40,000	84,000	76,595	40,000
599 OTHER CHARGES	47,791	61,260	61,560	61,400	110,000
707 BUILDING IMPROVEMENTS	33,167	61,000	56,000	51,604	34,000
708 COMMUNICATION EQUIPMENT	4,523	-	6,103	6,103	26,650
709 DATA PROCESSING EQUIPMENT	37,261	42,000	42,000	36,265	17,750
718 MOTOR VEHICLES	331,775	28,000	148,000	116,604	240,000
719 OFFICE EQUIPMENT	2,441	-	11,100	11,050	-
735 HEALTH EQUIPMENT	-	-	-	-	21,500
790 OTHER EQUIPMENT	3,562	5,600	5,600	5,399	33,100
AMBULANCE/EMERGENCY MEDICAL	\$ 6,693,767	\$ 7,920,974	\$ 8,155,001	\$ 7,888,039	\$ 9,301,552
55140 NURSING HOME					
707 BUILDING IMPROVEMENTS	\$ 14,046	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
711 FURNITURE AND FIXTURES	-	-	-	-	-
TOTAL NURSING HOME	\$ 14,046	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
55160 DENTAL HEALTH PROGRAM					
320 DUES AND MEMBERSHIPS	\$ -	\$ 400	\$ 400	\$ -	\$ 400
340 MEDICAL & DENTAL SERVICES	13,766	14,000	14,000	13,013	14,000
TOTAL DENTAL HEALTH PROGRAM	\$ 13,766	\$ 14,400	\$ 14,400	\$ 13,013	\$ 14,400

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
55190 OTHER LOCAL HEALTH SERVICES					
131 MEDICAL PERSONNEL	\$ 778,877	\$ 1,069,327	\$ 1,066,827	\$ 942,945	\$ 1,101,224
186 LONGEVITY PAY	2,675	2,925	2,925	2,925	3,900
201 SOCIAL SECURITY	46,419	66,480	66,480	55,902	68,520
204 STATE RETIREMENT	87,783	124,280	124,280	103,507	142,680
205 EMPLOYEE AND DEPENDENT INS.	140,550	226,440	226,440	193,106	233,760
212 EMPLOYER MEDICARE	10,856	15,550	15,550	13,074	16,030
348 POSTAL CHARGES	1,500	13,800	13,800	4,500	13,800
349 PRINTING, STATIONERY & FORMS	2,540	3,000	3,000	1,704	3,000
355 TRAVEL	9,151	12,700	15,200	9,886	15,200
499 OTHER SUPPLIES & MATERIALS	14,394	19,200	19,200	8,746	19,200
506 LIABILITY INSURANCE	-	3,000	3,000	2,845	3,000
OTHER LOCAL HEALTH SERVICES	\$ 1,094,745	\$ 1,556,702	\$ 1,556,702	\$ 1,339,141	\$ 1,620,314
55510 GEN. WELFARE ASSISTANCE					
191 BOARD & COMMITTEE MEMBERS FE	\$ -	\$ -	\$ -	\$ -	\$ -
316 CONTRIBUTIONS	31,531	31,531	31,531	31,531	39,900
GENERAL WELFARE ASSISTANCE	\$ 31,531	\$ 31,531	\$ 31,531	\$ 31,531	\$ 39,900
55710 SANITATION & WASTE REMOVAL					
312 CONTRACTS W/PRIV. AGENCIES	\$ 14,382	\$ 14,742	\$ 14,742	\$ 14,742	\$ 18,427
SANITATION AND WASTE REMOVAL	\$ 14,382	\$ 14,742	\$ 14,742	\$ 14,742	\$ 18,427
55900 OTHER PUBLIC HEALTH & WEL.					
340 MEDICAL & DENTAL SERVICES	\$ 13,200	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400
399 OTHER CONTRACTED SERVICES	104,550	100,000	145,000	136,755	135,000
709 DATA PROCESSING EQUIPMENT	-	-	-	-	-
OTHER PUBLIC HEALTH & WELFARE	\$ 117,750	\$ 114,400	\$ 159,400	\$ 151,155	\$ 149,400
56100 ADULT ACTIVITIES					
316 CONTRIBUTIONS	\$ 24,570	\$ 24,570	\$ 24,570	\$ 24,570	\$ 24,570
TOTAL ADULT ACTIVITIES	\$ 24,570				
56300 SENIOR CITIZENS ASSISTANCE					
316 CONTRIBUTIONS	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
TOTAL SENIOR CITIZENS ASSISTANCE	\$ 1,500				

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
56500 LIBRARIES					
316 CONTRIBUTIONS	\$ 786,000	\$ 904,625	\$ 904,625	\$ 904,625	\$ 993,151
TOTAL LIBRARIES	\$ 786,000	\$ 904,625	\$ 904,625	\$ 904,625	\$ 993,151
56700 PARKS AND FAIR BOARDS					
105 SUPERVISOR/DIRECTOR	\$ 16,250	\$ 16,500	\$ 16,500	\$ 16,500	\$ 25,000
189 OTHER SALARIES & WAGES	117,979	155,200	155,200	128,574	175,000
191 BOARD & COMMITTEE MEMBERS FE	2,850	3,000	3,000	3,150	3,000
201 SOCIAL SECURITY	8,499	10,840	10,840	9,190	12,590
212 EMPLOYER MEDICARE	1,988	2,540	2,540	2,150	2,950
312 CONTRACTS W/PRIVATE AGENCIES	-	25,000	25,052	25,052	-
316 CONTRIBUTIONS	73,001	73,300	80,200	80,200	82,500
335 MAINT. & REPAIR SERV. - BLDGS.	2,297	3,000	3,000	2,468	3,000
339 MATCHING SHARE	15,000	25,000	20,000	14,000	25,000
348 POSTAL CHARGES	57	100	100	80	125
355 TRAVEL	947	990	1,590	1,395	1,500
399 OTHER CONTRACTED SERVICES	20,000	20,000	20,000	20,000	25,000
418 EQUIP. & MACHINERY PARTS	12,933	23,000	22,400	11,768	23,000
435 OFFICE SUPPLIES	222	270	270	209	300
499 OTHER SUPPLIES & MATERIALS	1,675	1,800	9,248	4,051	1,800
TOTAL PARKS AND FAIR BOARDS	\$ 273,697	\$ 360,540	\$ 369,940	\$ 318,786	\$ 380,765
57100 AGRI. EXTENSION SERVICE					
116 TEACHERS	\$ 51,289	\$ 63,291	\$ 58,291	\$ 56,235	\$ 64,310
161 SECRETARY(S)	50,800	59,707	59,707	59,706	61,960
169 PART-TIME PERSONNEL	47,287	62,695	58,695	54,897	74,795
186 LONGEVITY PAY	475	425	425	425	550
189 OTHER SALARIES & WAGES	-	-	-	-	11,100
191 BOARD & COMMITTEE MEMBERS FE	2,800	3,500	3,500	1,850	3,500
201 SOCIAL SECURITY	9,220	11,760	11,760	10,405	13,410
204 STATE RETIREMENT	11,887	14,310	14,310	13,493	17,810
205 EMPLOYEE AND DEPENDENT INS.	22,856	29,670	29,672	29,672	33,740
212 EMPLOYER MEDICARE	2,157	2,750	2,750	2,434	3,140
307 COMMUNICATION	3,278	3,600	5,000	4,798	4,380
309 CONTRACTS W/GOVERNMENT AGY	148,464	171,004	164,604	160,349	203,070
316 CONTRIBUTIONS	5,500	-	-	-	-
317 DATA PROCESSING SERVICES	282	1,800	1,800	1,745	1,300
338 MAINT. & REPAIR SERV. - VEHICLE	1,382	700	-	-	700
348 POSTAL CHARGES	1,998	2,000	2,000	2,000	2,000
355 TRAVEL	3,808	4,460	4,460	4,280	3,960
399 OTHER CONTRACTED SERVICES	9,007	9,075	12,375	12,102	15,670
420 FERTILIZER, LIME, CHEMICALS	773	1,000	1,000	731	1,000

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
57100	AGRI. EXTENSION SERVICE (cont.)					
425	GASOLINE	\$ 732	\$ 700	\$ 1,400	\$ 1,296	\$ 1,250
435	OFFICE SUPPLIES	-	5,500	5,500	5,366	8,500
452	UTILITIES	52,808	55,000	69,000	62,234	63,000
499	OTHER SUPPLIES & MATERIALS	1,781	3,600	1,800	1,607	5,500
709	DATA PROCESSING EQUIPMENT	2,984	3,600	3,600	3,583	5,000
711	FURNITURE AND FIXTURES	-	-	-	-	-
735	HEALTH EQUIPMENT	-	-	-	-	2,500
799	OTHER CAPITAL OUTLAY	-	-	-	-	-
TOTAL AGRICULTURE EXTENSION SERVICE		\$ 431,568	\$ 510,147	\$ 511,649	\$ 489,208	\$ 602,145
57500	SOIL CONSERVATION					
103	ASSISTANT(S)	\$ 27,556	\$ 32,773	\$ 32,773	\$ 32,772	\$ 34,510
169	PART-TIME PERSONNEL	-	-	3,713	3,434	7,000
186	LONGEVITY PAY	150	175	175	175	200
201	SOCIAL SECURITY	1,594	2,050	2,282	2,112	2,590
204	STATE RETIREMENT	3,211	3,820	3,820	3,819	4,490
205	EMPLOYEE AND DEPENDENT INS.	7,794	9,260	9,260	9,259	9,080
212	EMPLOYER MEDICARE	373	480	535	494	610
316	CONTRIBUTIONS	8,000	8,000	4,000	4,000	8,000
TOTAL SOIL CONSERVATION		\$ 48,678	\$ 56,558	\$ 56,558	\$ 56,064	\$ 66,480
57800	STORM WATER MANAGEMENT					
103	ASSISTANT(S)	\$ -	\$ 46,341	\$ 46,341	\$ 46,341	\$ 47,090
169	PART-TIME PERSONNEL	-	10,820	13,820	13,881	15,000
196	IN-SERVICE TRAINING	-	-	4,400	3,890	2,500
201	SOCIAL SECURITY	-	3,550	3,736	3,605	3,850
204	STATE RETIREMENT	-	5,380	5,380	5,371	6,080
205	EMPLOYEE AND DEPENDENT INSUR.	-	9,260	9,260	9,259	9,080
212	EMPLOYER MEDICARE	-	830	875	843	910
307	COMMUNICATION	-	4,000	4,300	4,226	4,800
312	CONTRACTS W/PRIVATE AGENCIES	-	15,000	10,500	2,500	5,000
348	POSTAL CHARGES	-	20,000	20,000	6,920	10,000
349	PRINTING, STATIONERY & FORMS	-	10,000	9,100	4,423	7,000
355	TRAVEL	-	1,500	1,500	1,399	1,800
399	OTHER CONTRACTED SERVICES	-	5,000	4,700	1,234	2,000
411	DATA PROCESSING SUPPLIES	-	1,000	1,000	1,000	1,000
425	GASOLINE	-	3,000	2,500	2,448	3,000
435	OFFICE SUPPLIES	-	2,000	2,500	2,392	2,000
499	OTHER SUPPLIES AND MATERIALS	-	10,000	11,000	10,410	2,000
709	DATA PROCESSING EQUIPMENT	-	8,000	8,000	7,456	5,000
718	MOTOR VEHICLES	-	25,000	21,769	21,680	-
TOTAL STORM WATER MANAGEMENT		\$ -	\$ 180,681	\$ 180,681	\$ 149,277	\$ 128,110

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
58110 TOURISM					
316 CONTRIBUTIONS	\$ 225,753	\$ 194,400	\$ 215,100	\$ 215,100	\$ 237,000
TOTAL TOURISM	\$ 225,753	\$ 194,400	\$ 215,100	\$ 215,100	\$ 237,000
58190 OTHER ECONOMIC & COMM DEVELOPMENT					
310 CONTRACTS W/PUBLIC AGENCY	\$ 2,590	\$ 10,195	\$ 10,195	\$ 44	\$ 10,195
399 OTHER CONTRACTED SERVICES	111,505	163,746	163,746	-	156,110
TOTAL OTHER ECONOMIC & COMM. DEVELOP	\$ 114,095	\$ 173,941	\$ 173,941	\$ 44	\$ 166,305
58400 OTHER CHARGES					
142 MECHANIC	\$ 35,888	\$ 36,380	\$ 36,380	\$ 36,379	\$ 36,970
149 LABORERS	48,443	54,532	54,532	54,532	55,410
186 LONGEVITY PAY	800	475	475	475	525
187 OVERTIME PAY	867	1,500	1,500	444	1,500
201 SOCIAL SECURITY	5,064	5,760	5,760	5,468	5,860
204 STATE RETIREMENT	9,967	10,770	10,770	10,643	12,190
205 EMPLOYEE AND DEPENDENT INS.	18,128	24,100	24,100	20,413	20,120
212 EMPLOYER MEDICARE	1,184	1,350	1,350	1,279	1,370
307 COMMUNICATION	1,721	1,000	1,000	302	1,000
338 MAINT. & REPAIR SERV. - VEHICL	-	-	3,194	2,904	-
418 EQUIP. & MACHINERY PARTS	756	1,500	1,500	106	1,500
425 GASOLINE	5,327	40,000	40,000	10,277	50,000
452 UTILITIES	15,845	16,000	16,000	14,420	16,000
453 VEHICLE PARTS	25,279	26,000	26,000	24,698	26,000
499 OTHER SUPPLIES & MATERIALS	10,335	13,500	13,500	6,874	13,500
718 MOTOR VEHICLES	-	-	-	-	20,585
TOTAL OTHER CHARGES	\$ 179,604	\$ 232,867	\$ 236,061	\$ 189,215	\$ 262,530

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
58600 EMPLOYEE BENEFITS					
205 EMPLOYEE AND DEPENDENT INS.	\$ -	\$ 60,000	\$ 12,139	\$ -	\$ 60,000
210 UNEMPLOYMENT COMP.	22,594	30,000	30,000	23,644	30,000
299 OTHER FRINGE BENEFITS	46,987	54,000	60,645	60,895	54,000
513 WORKER'S COMPENSATION INS	900,000	449,500	651,900	651,900	524,400
TOTAL EMPLOYEE BENEFITS	\$ 969,580	\$ 593,500	\$ 754,684	\$ 736,439	\$ 668,400
58700 PAYMENTS TO CITIES					
309 CONTRACTS W/GOV'T AGENCIES	\$ 1,622,124	\$ 1,622,124	\$ 1,622,124	\$ 1,622,124	\$ 1,622,124
TOTAL PAYMENTS TO CITIES	\$ 1,622,124				
58900 MISCELLANEOUS					
305 AUDIT SERVICES	\$ 41,115	\$ 41,200	\$ 41,200	\$ 41,139	\$ 41,200
308 CONSULTANTS	19,423	22,225	22,225	7,385	8,000
316 CONTRIBUTIONS	407,875	473,825	473,825	467,361	618,320
320 DUES AND MEMBERSHIPS	25,771	32,331	32,331	32,321	32,135
321 ENGINEERING SERVICES	1,388	10,000	10,000	9,345	10,000
331 LEGAL SERVICES	103,415	100,000	100,000	40,999	25,000
335 MAINT. & REPAIR SERV. - BLDGS.	91,374	52,000	52,000	51,999	52,000
337 MAINT. & REPAIR SERV-OFF.EQUIP	3,162	2,500	2,500	1,709	2,500
355 TRAVEL	522	900	900	230	900
399 OTHER CONTRACTED SERVICES	-	20,000	20,000	20,000	-
425 GASOLINE	-	-	-	-	75,000
502 BUILDING & CONTENTS INSUR.	35,574	40,000	40,000	39,610	43,800
505 JUDGMENTS	583,901	400,000	460,311	460,714	500,000
506 LIABILITY INSURANCE	489,864	650,000	657,350	653,087	816,000
508 PREMIUMS ON CORP SURETY BONDS	2,017	2,020	2,020	1,200	27,500
509 REFUNDS	-	-	8,291	8,119	-
510 TRUSTEE'S COMMISSION	663,457	680,000	773,000	755,752	800,000
540 TAX RELIEF PROGRAM	139,029	150,000	150,000	121,033	250,000
599 OTHER CHARGES	34,848	50,000	50,000	27,412	50,000
TOTAL MISCELLANEOUS	\$ 2,642,735	\$ 2,727,001	\$ 2,895,953	\$ 2,739,414	\$ 3,352,355
99100 OPERATING TRANSFERS					
590 TRANSFERS TO OTHER FUNDS	\$ 1,462,624	\$ -	\$ 345,287	\$ 345,287	\$ 402,300
TOTAL OPERATING TRANSFERS	\$ 1,462,624	\$ -	\$ 345,287	\$ 345,287	\$ 402,300
TOTAL EXPENDITURES: GENERAL FUND	\$ 54,493,734	\$ 59,027,763	\$ 62,827,930	\$ 59,968,238	\$ 68,454,329

SOLID WASTE/SANITATION FUND

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 is property taxes and the host agency surcharges.



SOLID WASTE/SANITATION
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES	\$ 1,962,833	\$ 2,019,776	\$ 2,091,762	\$ 2,083,447	\$ 993,160
CHARGES FOR SERVICES	1,483,939	1,110,000	1,318,400	1,398,538	1,110,000
OTHER LOCAL REVENUES	40,638	40,000	69,080	73,941	64,000
STATE REVENUES	237,613	311,890	291,346	303,875	274,806
OTHER SOURCES (NON-REVENUES)	-	-	-	-	-
TOTAL REVENUE	\$ 3,725,023	\$ 3,481,666	\$ 3,770,588	\$ 3,859,800	\$ 2,441,966

EXPENDITURES					
SANITATION EDUC/INFORMATION	\$ 78,232	\$ 91,216	\$ 109,067	\$ 105,237	\$ 122,410
CONVENIENCE CENTERS	1,380,855	1,741,816	1,809,406	1,704,467	2,154,698
OTHER WASTE COLLECTION	286,972	287,500	323,500	315,497	312,500
LANDFILL OPER & MAINT	626,748	828,669	855,854	781,500	886,086
POSTCLOSURE CARE COSTS	115,896	142,500	138,315	111,647	142,500
EMPLOYEE BENEFITS	35,888	44,200	61,800	56,962	50,600
MISCELLANEOUS	93,846	74,050	159,750	159,474	85,605
RESIDUAL EQUITY TRANSFER	22,000	-	-	-	-
TOTAL EXPENDITURES	\$ 2,640,437	\$ 3,209,951	\$ 3,457,692	\$ 3,234,784	\$ 3,754,399
Beginning Fund Balance July 1,				\$ 4,335,526	\$ 4,960,543
Ending Fund Balance June 30,				\$ 4,960,543	\$ 3,648,110

**SOLID WASTE/SANITATION
FUND 116
STATEMENT OF ESTIMATED REVENUE**

REVENUES	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
LOCAL TAXES					
40110 CURRENT PROPERTY TAX	\$ 1,015,174	\$ 1,057,124	\$ 1,080,500	\$ 1,075,620	\$ -
40120 TRUSTEE'S COLLECT. - PRIOR YR.	23,520	22,500	19,300	19,160	20,300
40130 CLERK & MASTER COLLECTIONS	12,813	11,790	12,000	11,092	12,860
40140 INTEREST AND PENALTY	4,734	4,090	4,300	4,073	-
40150 PICK-UP TAXES	4,684	3,750	5,500	5,849	-
40161 PAY IN LIEU OF TAXES - TVA	162	162	162	162	-
40210 LOCAL OPTION SALES TAX	878,836	900,000	945,000	942,216	960,000
40270 BUSINESS TAX	22,911	20,360	25,000	25,274	-
TOTAL LOCAL TAXES	\$ 1,962,833	\$ 2,019,776	\$ 2,091,762	\$ 2,083,447	\$ 993,160
CHARGES FOR SERVICES					
43110 TIPPING FEES	\$ 108,795	\$ 60,000	\$ 223,000	\$ 291,285	\$ 80,000
43112 SURCHARGE - HOST AGENCY	1,375,144	1,050,000	1,095,400	1,107,253	1,030,000
TOTAL CHARGES FOR SERVICES	\$ 1,483,939	\$ 1,110,000	\$ 1,318,400	\$ 1,398,538	\$ 1,110,000
OTHER LOCAL REVENUES					
44145 SALE OF RECYCLED MATERIALS	\$ 38,589	\$ 40,000	\$ 67,000	\$ 71,860	\$ 64,000
44170 MISCELLANEOUS REFUNDS	2,049	-	2,080	2,081	-
44520 INSURANCE RECOVERY	-	-	-	-	-
TOTAL OTHER LOCAL REVENUES	\$ 40,638	\$ 40,000	\$ 69,080	\$ 73,941	\$ 64,000
STATE REVENUES					
46170 SOLID WASTE GRANTS	\$ 25,724	\$ 27,500	\$ 27,500	\$ 14,895	\$ 27,500
46430 LITTER PROGRAM	89,969	123,846	123,846	117,352	98,000
46990 OTHER STATE REVENUES	121,920	160,544	140,000	171,629	149,306
TOTAL STATE REVENUES	\$ 237,613	\$ 311,890	\$ 291,346	\$ 303,875	\$ 274,806
OTHER SOURCES (NON-REVENUES)					
49800 OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES (NON-REVENUE)	\$ -				
TOTAL REVENUE	\$ 3,725,023	\$ 3,481,666	\$ 3,770,588	\$ 3,859,800	\$ 2,441,966

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

		2005-2006	2006-2007	2006-2007	2005-2006	2006-2007
		Audited Actual	Estimated	Estimated	Unaudited Actual	Estimated
EXPENDITURES						
55720	SANITATION EDUC/INFORM.					
149	LABORERS	\$ 31,648	\$ 32,155	\$ 32,155	\$ 32,154	\$ 32,670
169	PART-TIME PERSONNEL	25,463	28,150	16,650	16,173	11,115
186	LONGEVITY PAY	475	500	500	500	525
189	OTHER SALARIES & WAGES	-	-	22,647	22,647	37,540
201	SOCIAL SECURITY	3,523	3,770	4,462	4,371	5,080
204	STATE RETIREMENT	3,727	3,790	6,415	6,442	9,140
205	EMPLOYEE AND DEPENDENT INS	5,393	5,580	8,805	8,807	11,050
212	EMPLOYER MEDICARE	824	1,030	1,192	1,022	1,190
355	TRAVEL	39	-	-	-	-
429	INSTRUCTIONAL SUPP & MAT	-	8,200	7,200	4,709	2,300
499	OTHER SUPPLIES AND MATERIAL	7,141	8,041	9,041	8,413	11,800
718	MOTOR VEHICLES	-	-	-	-	-
SANITATION EDUC/INFORMATION		\$ 78,232	\$ 91,216	\$ 109,067	\$ 105,237	\$ 122,410
55732	CONVENIENCE CENTERS					
105	SUPERVISOR/DIRECTOR	\$ 40,465	\$ 53,438	\$ 53,438	\$ 53,438	\$ 56,200
141	FOREMAN	29,062	32,985	33,020	33,016	33,510
147	TRUCK DRIVERS	266,806	345,921	345,856	338,812	407,833
149	LABORERS	270,733	333,203	333,203	290,955	376,440
162	CLERICAL PERSONNEL	22,968	29,261	29,261	29,261	30,810
167	MAINTENANCE PERSONNEL	27,582	30,323	30,353	30,351	30,810
169	PART-TIME PERSONNEL	3,655	6,000	6,000	1,455	6,000
186	LONGEVITY PAY	2,400	2,675	2,675	2,675	3,025
187	OVERTIME PAY	19,414	20,000	23,000	22,248	28,400
201	SOCIAL SECURITY	40,187	52,940	53,130	46,842	60,330
204	STATE RETIREMENT	49,482	65,190	65,540	61,817	82,640
205	EMPLOYEE AND DEPENDENT INS	83,181	113,290	113,290	111,035	133,190
212	EMPLOYER MEDICARE	9,696	12,390	12,440	11,302	14,110
307	COMMUNICATION	15,504	17,000	17,000	14,291	17,000
312	CONTRACTS W/PRIVATE AGENCI	-	2,000	2,000	2,000	2,000
322	EVALUATION AND TESTING	955	1,250	1,250	744	1,250
336	MAINT & REPAIR SERVICE - EQU	7,097	8,000	8,000	7,979	9,000
338	MAINT & REPAIR SERVICE - VEH	91,211	85,000	90,000	89,362	95,000
348	POSTAL CHARGES	5	100	100	15	100
351	RENTALS	13,260	14,500	14,500	13,340	14,500
353	TOW-IN SERVICES	675	1,500	1,500	288	1,500
355	TRAVEL	1,368	1,600	1,920	1,919	1,600
399	OTHER CONTRACTED SERVICES	13,322	15,000	15,000	15,263	15,000
409	CRUSHED STONE	4,954	8,000	5,000	4,030	8,000
411	DATA PROCESSING SUPPLIES	443	600	600	119	600

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

		2005-2006	2006-2007	2006-2007	2005-2006	2006-2007
		Audited Actual	Estimated	Estimated	Unaudited Actual	Estimated
EXPENDITURES						
55732	CONVENIENCE CENTERS (cont.)					
412	DIESEL FUEL	\$ 93,568	\$ 60,000	\$ 142,000	\$ 136,252	\$ 145,000
418	EQUIPMENT & MACHINERY PART	56,010	51,000	51,000	50,569	55,000
425	GASOLINE	6,279	6,000	9,000	9,091	10,000
435	OFFICE SUPPLIES	496	850	850	148	850
450	TIRES AND TUBES	32,318	33,000	40,000	39,919	45,000
451	UNIFORMS	5,604	6,000	6,000	4,514	6,000
452	UTILITIES	10,006	15,500	15,500	10,481	15,500
467	FENCING	6,000	15,000	11,000	2,455	10,000
499	OTHER SUPPLIES AND MATERIAL	17,910	19,000	18,680	17,881	25,000
706	BUILDING CONSTRUCTION	-	3,000	1,000	982	-
707	BUILDING IMPROVEMENTS	-	5,000	-	-	-
708	COMMUNICATION EQUIPMENT	364	1,000	1,000	880	1,500
709	DATA PROCESSING EQUIPMENT	-	-	-	-	1,000
717	MAINTENANCE EQUIPMENT	-	3,300	3,300	3,177	-
718	MOTOR VEHICLES	92,875	196,000	196,000	195,976	286,000
719	OFFICE EQUIPMENT	-	-	-	-	-
724	SITE DEVELOPMENT	-	30,000	11,000	4,585	30,000
733	SOLID WASTE EQUIPMENT	45,000	45,000	45,000	45,000	95,000
TOTAL CONVENIENCE CENTERS		\$ 1,380,855	\$ 1,741,816	\$ 1,809,406	\$ 1,704,467	\$ 2,154,698
55739	OTHER WASTE COLLECTION					
302	ADVERTISING	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
312	CONTRACTS W/PRIVATE AGENCI	237,655	225,000	261,000	263,900	250,000
499	OTHER SUPPLIES AND MATERIAL	408	5,000	5,000	4,406	5,000
733	SOLID WASTE EQUIPMENT	46,409	55,000	55,000	44,692	55,000
TOTAL OTHER WASTE COLLECTION		\$ 286,972	\$ 287,500	\$ 323,500	\$ 315,497	\$ 312,500
55754	LANDFILL OPER. & MAINTENANCE					
105	SUPERVISOR/DIRECTOR	\$ 31,493	\$ 46,341	\$ 46,246	\$ 32,697	\$ 47,090
140	SALARY SUPPLEMENTS	10,230	-	-	-	-
142	MECHANICS	25,733	28,237	28,267	28,264	28,690
149	LABORERS	61,458	66,179	66,214	66,212	68,480
162	CLERICAL PERSONNEL	21,392	30,323	30,353	30,351	31,890
169	PART-TIME PERSONNEL	7,993	12,000	12,000	9,674	25,000
186	LONGEVITY PAY	1,475	850	850	850	500
187	OVERTIME PAY	3,000	3,000	10,270	7,649	15,000
201	SOCIAL SECURITY	9,857	11,590	12,045	10,511	13,440
204	STATE RETIREMENT	17,926	20,280	21,130	19,273	24,750
205	EMPLOYEE AND DEPENDENT INS	23,799	29,730	29,730	27,851	29,260

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

		2005-2006	2006-2007	2006-2007	2005-2006	2006-2007
		Audited Actual	Estimated	Estimated	Unaudited Actual	Estimated
EXPENDITURES						
55754	LANDFILL OPER. & MAINTENANCE (cont.)					
212	EMPLOYER MEDICARE	\$ 2,305	\$ 2,720	\$ 2,830	\$ 2,458	\$ 3,150
302	ADVERTISING	1,412	600	2,600	2,145	1,000
307	COMMUNICATION	5,442	5,000	5,000	4,599	6,680
312	CONTRACTS W/PRIVATE AGENCY	183,214	250,000	259,500	254,234	250,000
321	ENGINEERING SERVICES	5,050	6,000	6,000	2,680	6,000
336	MAINT. & REPAIR SERV. - EQUIP.	1,125	10,000	8,800	2,463	10,000
338	MAINT & REPAIR SERVICE - VEH	474	4,000	4,000	983	3,000
348	POSTAL CHARGES	61	200	200	9	200
351	RENTALS	-	2,000	2,000	550	2,000
355	TRAVEL	2,238	3,000	3,000	2,842	4,000
359	DISPOSAL FEES	144,842	160,544	160,544	160,106	149,306
399	OTHER CONTRACTED SERVICES	1,969	3,500	3,500	2,199	3,500
402	ASPHALT	-	-	-	-	-
409	CRUSHED STONE	17,816	20,000	30,000	29,271	28,000
410	CUSTODIAL SUPPLIES	15	250	250	24	-
411	DATA PROCESSING SUPPLIES	-	500	500	323	900
412	DIESEL FUEL	3,768	12,000	17,000	10,704	18,000
415	ELECTRICITY	2,653	4,000	4,000	2,860	4,000
417	EQUIPMENT PARTS - LIGHT	975	3,000	3,000	1,441	3,000
418	EQUIPMENT & MACHINERY PART	8,618	20,000	10,000	6,152	20,000
420	FERTILIZER, LIME, CHEMICALS &	6,454	7,500	7,500	4,450	7,500
424	GARAGE SUPPLIES	2,900	4,000	4,000	2,519	4,000
425	GASOLINE	1,479	5,500	8,700	8,317	8,000
427	ICE	-	75	75	-	-
433	LUBRICANTS	281	750	750	-	750
435	OFFICE SUPPLIES	-	-	-	-	-
438	PIPE	835	1,500	1,500	1,375	1,500
442	PROPANE GAS	1,687	2,000	2,000	1,875	3,000
446	SMALL TOOLS	1,792	2,000	2,000	1,927	2,000
450	TIRES AND TUBES	1,350	2,500	2,500	1,061	2,500
451	UNIFORMS	3,315	4,000	4,000	3,730	4,000
453	VEHICLE PARTS	546	3,000	3,000	879	3,000
459	DRAINAGE MATERIALS	2,131	3,000	3,000	1,632	5,000
467	FENCING	-	2,000	2,000	1,808	2,000
499	OTHER SUPPLIES AND MATERIALS	5,995	15,000	15,000	12,983	15,000
709	DATA PROCESSING EQUIPMENT	1,649	-	-	-	1,000
718	MOTOR VEHICLES	-	20,000	20,000	19,568	30,000
799	OTHER CAPITAL OUTLAY	-	-	-	-	-
TOTAL LANDFILL OPER. & MAINTENANCE		\$ 626,748	\$ 828,669	\$ 855,854	\$ 781,500	\$ 886,086

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

		2005-2006	2006-2007	2006-2007	2005-2006	2006-2007
		Audited Actual	Estimated	Estimated	Unaudited Actual	Estimated
EXPENDITURES						
55770	POSTCLOSURE CARE COSTS					
312	CONTRACTS W/PRIVATE AGENCIES	\$ 99,908	\$ 100,000	\$ 80,000	\$ 79,258	\$ 80,000
321	ENGINEERING SERVICES	3,440	6,000	6,000	550	6,000
359	DISPOSAL FEES	-	4,000	4,000	-	4,000
366	CONTRACTS FOR POSTCLOSURE CARE	4,241	10,000	25,815	15,998	30,000
409	CRUSHED STONE	2,245	5,000	5,000	2,751	5,000
420	FERTILIZER, LIME, CHEMICALS &	-	2,500	2,500	739	2,500
463	TESTING	6,063	15,000	15,000	12,350	15,000
TOTAL POSTCLOSURE CARE COSTS		\$ 115,896	\$ 142,500	\$ 138,315	\$ 111,647	\$ 142,500
58600	EMPLOYEE BENEFITS					
210	UNEMPLOYMENT COMPENSATION	\$ 5,388	\$ 5,000	\$ 5,000	\$ 162	\$ 5,000
513	WORKER'S COMPENSATION INSURANCE	30,500	39,200	56,800	56,800	45,600
TOTAL EMPLOYEE BENEFITS		\$ 35,888	\$ 44,200	\$ 61,800	\$ 56,962	\$ 50,600
58900	MISCELLANEOUS					
502	BUILDING AND CONTENTS INSURANCE	\$ 538	\$ 1,050	\$ 1,050	\$ 1,043	\$ 1,155
505	JUDGMENTS	32,500	7,500	90,000	90,000	10,000
506	LIABILITY INSURANCE	16,254	23,000	23,000	21,794	28,750
510	TRUSTEE'S COMMISSION	44,554	42,500	45,700	46,637	45,700
TOTAL MISCELLANEOUS		\$ 93,846	\$ 74,050	\$ 159,750	\$ 159,474	\$ 85,605
99100	OTHER USES					
590	TRANSFERS TO OTHER FUNDS	\$ 22,000	\$ -	\$ -	\$ -	\$ -
TOTAL EMPLOYEE BENEFITS		22,000	-	-	-	-
EXPENDITURES; SOLID WASTE/SANITATION		\$ 2,640,437	\$ 3,209,951	\$ 3,457,692	\$ 3,234,784	\$ 3,754,399

INDUSTRIAL/ECONOMIC DEVELOPMENT FUND

The Industrial/ Economic Development Fund is used to account for the operations of the Smyrna Airport properties. Interest earned on long-term notes receivable is the major funding sources.



DRUG CONTROL FUND

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 program; (3) local drug treatment program; and (4) nonrecurring general law enforcement expenditures.



DRUG CONTROL FUND
FUND 122
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
FINES, FORFEITURES & PENALTIES					
40390 OTHER STATUTORY LOCAL TAXES	\$ -	\$ -	\$ 25,000	\$ 22,266	\$ -
42140 DRUG CONTROL FINES-CIRCUIT CT.	108,399	105,000	105,000	106,581	100,000
42340 DRUG CONTROL FINES-GEN. SESS. CT.	170,182	175,000	165,000	187,971	170,000
42910 PROCEEDS FROM CONFISCATED PROP	441,059	400,000	600,000	615,405	425,000
TOTAL FINES, FORFEITURES & PENALTIES	\$ 719,640	\$ 680,000	\$ 895,000	\$ 932,223	\$ 695,000
OTHER LOCAL REVENUES					
44110 INVESTMENT INCOME	\$ 20,763	\$ 14,500	\$ 47,000	\$ 47,784	\$ 32,000
44170 MISCELLANEOUS REFUNDS	-	-	-	-	-
44520 INSURANCE RECOVERY	-	-	-	-	-
TOTAL OTHER LOCAL REVENUES	\$ 20,763	\$ 14,500	\$ 47,000	\$ 47,784	\$ 32,000
OTHER GOVERNMENTS					
47700 ASSET FORFEITURE FUNDS	\$ -	\$ -	\$ -	\$ 3,600	\$ -
TOTAL OTHER LOCAL REVENUES	\$ -	\$ -	\$ -	\$ 3,600	\$ -
TOTAL DRUG CONTROL REVENUES	\$ 740,403	\$ 694,500	\$ 942,000	\$ 983,607	\$ 727,000

EXPENDITURES					
54150 DRUG ENFORCEMENT					
186 LONGEVITY PAY	\$ 1,100	\$ 1,250	\$ 1,250	\$ 1,125	\$ 1,225
187 OVERTIME PAY	49,532	45,000	45,000	44,959	50,000
189 OTHER SALARIES & WAGES	215,646	225,667	225,667	203,136	223,270
196 IN-SERVICE TRAINING	23,778	30,000	30,000	20,109	35,000
201 SOCIAL SECURITY	15,996	16,860	16,860	14,996	17,020
204 STATE RETIREMENT	30,862	31,520	31,520	28,885	35,440
205 EMPLOYEE & DEPENDENT INSURANCE	43,459	51,880	51,880	37,988	41,890
212 EMPLOYER MEDICARE	3,741	3,950	3,950	3,507	3,990
319 CONFIDENTIAL DRUG ENFORCEMENT	115,000	212,000	212,000	105,000	220,000
320 DUES AND MEMBERSHIPS	-	-	-	-	-
338 MAINT. & REPAIR SERV.- VEHICLE	21,127	27,500	27,500	17,475	30,000
357 VETERINARY SERVICES	1,046	2,000	2,000	1,000	2,500
401 ANIMAL FOOD & SUPPLIES	329	2,000	2,000	1,000	2,500
431 LAW ENFORCEMENT SUPPLIES	1,914	3,500	3,500	2,105	3,500
451 UNIFORMS	914	3,500	3,500	780	3,500
499 OTHER SUPPLIES AND MATERIALS	11,672	20,000	20,000	9,056	20,000
510 TRUSTEE'S COMMISSION	7,509	7,000	10,420	9,466	8,000
716 LAW ENFORCEMENT EQUIPMENT	72,445	15,000	15,000	9,545	166,500
718 MOTOR VEHICLES	199,752	-	-	-	40,000
TOTAL DRUG ENFORCEMENT	\$ 815,822	\$ 698,627	\$ 702,047	\$ 510,132	\$ 904,335
99110 OPERATING TRANSFER					
99100 TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER LOCAL REVENUES	\$ -				
TOTAL EXPENDITURES	\$ 815,822	\$ 698,627	\$ 702,047	\$ 510,132	\$ 904,335

Adj. Beginning Fund Balance July 1,

\$ 897,287 \$ 1,370,761

Ending Fund Balance June 30,

\$ 1,370,761 \$ 1,193,426

DEVELOPMENT TAX FUND

The Development Tax Fund was created by the Board of Commissioners of Rutherford County to account for the Development Tax collections and related interest earnings on these collections. This fund was created to demonstrate to all concerned parties how these funds are to be allocated. The Board of Commissioners has decided that these funds will only be utilized for specific capital projects.



DEVELOPMENT TAX FUND

FUND 125

ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2007

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES					
40285 OTHER CO. LOCAL OPTION TAXES	\$ 7,701,375	\$ 4,125,000	\$ 6,754,000	\$ 6,696,750	\$ 5,875,000
TOTAL LOCAL TAXES	\$ 7,701,375	\$ 4,125,000	\$ 6,754,000	\$ 6,696,750	\$ 5,875,000
OTHER LOCAL REVENUES					
44110 INVESTMENT INCOME	\$ 109,518	\$ 60,000	\$ 272,360	\$ 278,509	\$ 200,000
TOTAL OTHER LOCAL REVENUES	\$ 109,518	\$ 60,000	\$ 272,360	\$ 278,509	\$ 200,000
OTHER SOURCES (NON-REVENUE)					
49800 OPERATING TRANSFERS	\$ 333	\$ -	\$ 12,329	\$ 12,329	\$ -
TOTAL LOCAL TAXES	\$ 333	\$ -	\$ 12,329	\$ 12,329	\$ -
REVENUES: DEVELOPMENT TAX FUND	\$ 7,811,226	\$ 4,185,000	\$ 7,038,689	\$ 6,987,588	\$ 6,075,000

EXPENDITURES					
51000 OTHER GENERAL ADMINISTRATION					
510 TRUSTEES COMMISSION	\$ 77,776	\$ 41,850	\$ 70,300	\$ 69,940	\$ 60,750
TOTAL OTHER GENERAL ADMINISTRATION	\$ 77,776	\$ 41,850	\$ 70,300	\$ 69,940	\$ 60,750
91110 GENERAL ADMINISTRATION PROJECT					
706 BUILDING CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -
718 MOTOR VEHICLES	13,066	-	-	-	-
TOTAL GENERAL ADMINISTRATION PROJECT	\$ 13,066	\$ -	\$ -	\$ -	\$ -
91120 ADMINISTRATION OF JUSTICE PROJECTS					
304 ARCHITECTS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ADMINISTRATION OF JUSTICE PROJE	\$ -				
91140 PUBLIC HEALTH & WELFARE PROJECTS					
718 MOTOR VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PUBLIC HEALTH & WELFARE PROJEC	\$ -				
91150 SOCIAL, CULTURAL & RECREATION					
309 CONTRACTS W/GOVERNMENT AGENC	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
TOTAL SOCIAL, CULTURAL & RECREATION	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
99100 OPERATING TRANSFERS					
590 TRANSFERS TO OTHER FUNDS	\$ 6,147,839	\$ 3,911,500	\$ 6,923,325	\$ 6,756,784	\$ 5,612,500
TOTAL OPERATING TRANSFERS	\$ 6,147,839	\$ 3,911,500	\$ 6,923,325	\$ 6,756,784	\$ 5,612,500
EXPENDITURES: DEVELOPMENT TAX FUND	\$ 6,338,681	\$ 4,053,350	\$ 7,093,625	\$ 6,926,724	\$ 5,673,250

Beginning Undesignated Fund Balance July 1,

\$ 4,837,554 \$ 4,898,418

Ending Undesignated Fund Balance June 30,

\$ 4,898,418 \$ 5,300,168

**DEVELOPMENT TAX FUND
FUND 125
OPERATING TRANSFERS
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

		<u>BUDGET</u>
OPERATING TRANSFERS		
99100-590 Transfers to Other Funds		
Debt Service - 1/2 Development Tax Collections	\$	2,937,500
General Fund:		
<i>Planning:</i>		
Data Processing Equipment (plotter)	\$ 9,000	
Other Equipment (format copier)	32,000	
<i>Geographic Information Systems:</i>		
Other Capital Outlay - flyover	1,050,000	
<i>Sheriff's Department</i>		
Motor Vehicles	554,000	
<i>Ambulance Service</i>		
Motor Vehicles	240,000	
Total to General Fund	<u>\$ 1,885,000</u>	\$ 1,885,000
 General Capital Projects:		
Judicial Building	\$ 500,000	
Ambulance Station (Manchester)	190,000	
Land for Station	100,000	
Total to General Capital Projects	<u>\$ 790,000</u>	\$ 790,000
 TOTAL OPERATING TRANSFERS		<u><u>\$ 5,612,500</u></u>

HIGHWAY FUND

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
FUND 131**
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
COUNTY PROPERTY TAXES	\$ 1,948	\$ 549,698	\$ 567,122	\$ 565,092	\$ 448,063
LOCAL TAXES	3,275,441	3,137,180	3,347,180	3,434,376	3,469,840
OTHER LOCAL REVENUES	109,760	85,000	420,686	415,733	212,500
STATE OF TENNESSEE REVENUES	3,626,244	3,605,100	3,327,927	3,330,249	3,656,500
FEDERAL GOVERNMENT	-	-	11,704	11,704	-
OTHER SOURCES (NON-REVENUE)	16,320	-	441,456	441,456	-
REVENUE: ROAD AND BRIDGE	\$ 7,029,713	\$ 7,376,978	\$ 8,116,075	\$ 8,198,610	\$ 7,786,903

EXPENDITURES					
ADMINISTRATION	\$ 288,005	\$ 618,072	\$ 632,297	\$ 559,174	\$ 641,576
HIGHWAY & BRIDGE MNT.	3,892,719	4,392,975	4,390,208	4,065,151	4,425,820
OPER. & MAINT. OF EQUIP.	770,773	1,050,325	1,053,067	889,734	1,063,850
QUARRY OPERATIONS	418,934	645,880	645,880	450,096	566,900
OTHER CHARGES	330,441	529,048	517,548	321,939	515,055
EMPLOYEE BENEFITS	142,666	130,600	168,600	162,960	171,200
CAPITAL OUTLAY	634,364	884,860	884,860	551,035	934,860
TRANSFERS OUT	60,000	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-	-
EXPENDITURES: ROAD AND BRIDGE	\$ 6,537,902	\$ 8,251,760	\$ 8,292,460	\$ 7,000,089	\$ 8,319,261
Adj. Beginning Fund Balance July 1,				\$ 4,772,165	\$ 5,970,685
Ending Fund Balance June 30,				\$ 5,970,685	\$ 5,438,327

**FUND 131
HIGHWAY**
STATEMENT OF ESTIMATED REVENUES

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007	
	Audited Actual	Original	Amended	Unaudited Actual	Estimated	
REVENUES						
COUNTY PROPERTY TAXES						
40110	CURRENT PROPERTY TAX	\$ 1,820	\$ 528,562	\$ 545,000	\$ 544,736	\$ 427,884
40120	TRUSTEE'S COLL - PRIOR YEARS	-	11,250	9,700	9,670	10,180
40130	CLERK & MASTER COLLECTIONS	-	5,890	7,500	5,598	6,430
40140	INTEREST AND PENALTY	128	2,040	2,040	2,055	1,560
40150	PICK-UP TAXES	-	1,875	2,800	2,952	1,947
40161	PMNTS IN LIEU OF TAXES - TVA	-	81	82	82	62
TOTAL COUNTY PROPERTY TAXES		\$ 1,948	\$ 549,698	\$ 567,122	\$ 565,092	\$ 448,063
LOCAL TAXES						
40210	LOCAL OPTION SALES TAX	\$ 292,945	\$ 300,000	\$ 315,000	\$ 314,072	\$ 320,000
40240	WHEEL TAX	2,448,296	2,427,000	2,485,000	2,583,512	2,580,000
40270	BUSINESS TAX	-	10,180	10,180	12,755	9,840
40280	MINERAL SEVERANCE TAX	534,200	400,000	537,000	524,037	560,000
TOTAL LOCAL TAXES		\$ 3,275,441	\$ 3,137,180	\$ 3,347,180	\$ 3,434,376	\$ 3,469,840
OTHER LOCAL REVENUES						
44110	INVESTMENT INCOME	\$ 91,929	\$ 60,000	\$ 240,000	\$ 222,148	\$ 187,500
44130	SALE OF MATERIALS & SUPPLIES	17,131	25,000	60,000	72,899	25,000
44520	INSURANCE RECOVERY	701	-	1,946	1,946	-
44530	SALE OF EQUIPMENT	-	-	118,740	118,740	-
TOTAL OTHER LOCAL REVENUES		\$ 109,760	\$ 85,000	\$ 420,686	\$ 415,733	\$ 212,500
STATE OF TENNESSEE REVENUES						
46410	BRIDGE PROGRAM	\$ -	\$ 51,000	\$ -	\$ -	\$ 51,000
46420	STATE AID PROGRAM	332,981	280,000	30,283	30,283	280,000
46810	FLOOD CONTROL	7,609	7,600	10,144	10,144	9,000
46920	GASOLINE & MOTOR FUEL TAX	3,139,230	3,120,000	3,141,000	3,143,397	3,170,000
46930	GASOLINE INSPECTION FEES	146,424	146,500	146,500	146,425	146,500
TOTAL STATE REVENUES		\$ 3,626,244	\$ 3,605,100	\$ 3,327,927	\$ 3,330,249	\$ 3,656,500
FEDERAL GOVERNMENT						
47590	OTHER FEDERAL THRU THE STA	\$ -	\$ -	\$ 11,704	\$ 11,704	\$ -
TOTAL FEDERAL REVENUES		\$ -	\$ -	\$ 11,704	\$ 11,704	\$ -
OTHER SOURCES (NON-REVENUE)						
49800	TRANSFERS IN	\$ 16,320	\$ -	\$ 441,456	\$ 441,456	\$ -
TOTAL OTHER SOURCES (NON-REV)		\$ 16,320	\$ -	\$ 441,456	\$ 441,456	\$ -
REVENUE: ROAD AND BRIDGE		\$ 7,029,713	\$ 7,376,978	\$ 8,116,075	\$ 8,198,610	\$ 7,786,903

**FUND 131
HIGHWAY
STATEMENT OF APPROPRIATIONS**

		2005-2006	2005-2006 BUDGET		2005-2006	2006-2007
		Unaudited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
61000	ADMINISTRATION					
101	COUNTY OFFICIAL/ADMIN.	\$ 79,165	\$ 84,752	\$ 84,752	\$ 84,752	\$ 86,976
103	ASSISTANT(S)	49,647	53,235	53,235	53,233	54,305
161	SECRETARY(S)	62,197	69,720	69,720	69,717	71,105
186	LONGEVITY	850	925	925	925	1,000
187	OVERTIME PAY	248	2,500	2,500	190	2,500
191	BOARD & COMMITTEE MEMBER	23,850	25,200	25,200	23,550	25,200
201	SOCIAL SECURITY	13,077	14,650	14,650	14,099	14,900
204	STATE RETIREMENT	22,265	24,465	24,465	24,202	27,800
205	EMPLOYEE & DEPENDENT INSUR	20,331	24,100	24,125	24,124	24,210
212	EMPLOYER MEDICARE	3,058	3,425	3,425	3,297	3,480
307	COMMUNICATION	-	7,000	7,000	5,327	7,000
320	DUES AND MEMBERSHIPS	5,279	7,000	7,000	6,631	7,000
328	JANITORIAL SERVICES	-	9,000	9,000	6,675	9,000
332	LEGAL NOT, RECORDING, CT CO	1,010	2,500	2,500	1,689	2,500
337	MAINT. & REPAIR - OFFICE EQUIP	683	1,000	1,000	468	1,000
348	POSTAL CHARGES	775	800	800	766	800
349	PRINTING, STATIONERY & FORM	1,627	2,000	2,000	786	2,000
355	TRAVEL	284	1,000	1,000	267	1,000
413	DRUGS & MEDICAL SUPPLIES	765	1,500	1,500	771	1,500
415	ELECTRICITY	-	15,000	15,000	13,654	15,000
434	NATRUAL GAS	-	25,000	25,000	20,144	25,000
435	OFFICE SUPPLIES	1,416	1,800	1,800	1,692	1,800
454	WATER AND SEWER	-	4,500	4,500	3,510	4,500
502	BUILDING AND CONTENTS INSUR	-	12,000	12,000	3,041	12,000
506	LIABILITY INSURANCE	-	145,000	145,000	103,399	150,000
510	TRUSTEE'S COMMISSION	-	68,000	82,200	80,855	80,000
599	OTHER CHARGES	-	6,000	6,000	5,705	6,000
719	OFFICE EQUIPMENT	1,476	6,000	6,000	5,707	4,000
TOTAL ADMINISTRATION		\$ 288,005	\$ 618,072	\$ 632,297	\$ 559,174	\$ 641,576
62000	HIGHWAY & BRIDGE MAINT.					
141	FOREMEN	\$ 210,515	\$ 222,140	\$ 222,140	\$ 212,965	\$ 226,745
143	EQUIPMENT OPERATORS	565,884	705,090	705,090	614,625	733,695
147	TRUCK DRIVERS	303,352	351,330	351,330	330,102	331,855
149	LABORERS	40,552	44,185	44,185	26,627	46,100
186	LONGEVITY	8,475	9,100	9,100	9,100	9,100
187	OVERTIME PAY	10,961	15,000	15,000	5,053	15,000
201	SOCIAL SECURITY	67,474	83,500	83,500	70,605	84,470
204	STATE RETIREMENT	130,733	156,100	156,100	136,837	175,900
205	EMPLOYEE AND DEPENDENT INS	244,426	337,000	334,233	284,371	331,205
212	EMPLOYER MEDICARE	15,781	19,530	19,530	16,513	19,750
321	ENGINEERING SERVICES	10,139	20,000	20,000	6,780	20,000
399	OTHER CONTRACTED SERVICES	67,284	100,000	100,000	60,688	100,000
402	ASPHALT	2,131,948	2,200,000	2,200,000	2,200,000	2,200,000
426	GENERAL CONSTRUCTION MAT	7,578	10,000	10,000	4,761	10,000
440	PIPE-METAL	42,560	50,000	50,000	34,506	50,000

**FUND 131
HIGHWAY
STATEMENT OF APPROPRIATIONS**

		2005-2006	2005-2006 BUDGET		2005-2006	2006-2007
		Unaudited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
62000	HIGHWAY & BRIDGE MAINT. (cont.)					
443	ROAD SIGNS	\$ 15,807	\$ 20,000	\$ 20,000	\$ 9,482	\$ 20,000
444	SALT	-	30,000	30,000	22,371	30,000
451	UNIFORMS	19,249	20,000	20,000	19,767	22,000
TOTAL HIGHWAY & BRIDGE MAINTENANCE		\$ 3,892,719	\$ 4,392,975	\$ 4,390,208	\$ 4,065,151	\$ 4,425,820
63100	OPERATION & MAINT. OF EQUIP.					
141	FOREMEN	\$ 35,259	\$ 39,220	\$ 39,220	\$ 39,217	\$ 40,005
142	MECHANIC(S)	144,331	153,145	153,145	146,513	155,245
149	LABORERS	45,960	50,035	50,035	50,031	51,035
186	LONGEVITY	1,725	1,950	1,950	1,950	2,075
187	OVERTIME PAY	3,787	5,000	5,000	3,534	5,000
201	SOCIAL SECURITY	13,784	15,460	15,460	14,333	15,700
204	STATE RETIREMENT	25,298	28,900	28,900	27,700	32,700
205	EMPLOYEE & DEPENDENT INSURANCE	44,945	48,000	50,742	50,741	53,420
212	EMPLOYER MEDICARE	3,224	3,615	3,615	3,352	3,670
336	MAINT. & REPAIR - EQUIP.	61,591	100,000	100,000	89,276	100,000
399	OTHER CONTRACTED SERVICES	31,635	35,000	35,000	26,600	35,000
412	DIESEL FUEL	122,692	200,000	200,000	164,752	200,000
418	EQUIPMENT AND MACHINERY PARTS	120,484	200,000	200,000	135,505	200,000
424	GARAGE SUPPLIES	7,838	10,000	10,000	8,289	10,000
425	GASOLINE	39,933	60,000	60,000	55,478	60,000
433	LUBRICANTS	10,125	20,000	20,000	10,766	20,000
450	TIRES AND TUBES	43,446	60,000	60,000	44,383	60,000
499	OTHER SUPPLIES AND MATERIALS	14,716	20,000	20,000	17,313	20,000
TOTAL OPER. & MAINT. OF EQUIP.		\$ 770,773	\$ 1,050,325	\$ 1,053,067	\$ 889,734	\$ 1,063,850
63400	QUARRY OPERATIONS					
141	FOREMEN	\$ 38,956	\$ 39,220	\$ 39,220	\$ 38,145	\$ 37,335
142	MECHANIC(S)	24,497	26,195	26,195	26,131	26,725
143	EQUIPMENT OPERATORS	68,726	81,770	81,770	69,167	83,400
147	TRUCK DRIVERS	100,509	129,540	129,540	94,182	126,500
162	CLERICAL PERSONNEL	1,882	21,640	21,640	21,639	22,075
186	LONGEVITY	2,375	2,550	2,550	1,950	1,550
187	OVERTIME PAY	322	2,500	2,500	-	2,500
201	SOCIAL SECURITY	13,955	18,810	18,810	14,825	16,605
204	STATE RETIREMENT	28,533	35,160	35,160	29,909	32,740
205	EMPLOYEE & DEPENDENT INSURANCE	52,602	64,800	64,800	60,814	58,420
212	EMPLOYER MEDICARE	3,264	4,395	4,395	3,467	3,750
307	COMMUNICATION	747	800	800	641	800
323	EXPLOSIVE AND DRILLING SERVICES	25,861	116,000	116,000	-	50,000
415	ELECTRICITY	37,060	50,000	50,000	48,548	50,000
418	EQUIPMENT & MACHINERY PARTS	19,157	50,000	50,000	38,644	50,000
419	EXPLOSIVES & DRILLING SUPPLIES	-	-	-	-	-
454	WATER AND SEWER	323	500	500	332	500
706	BUILDING CONSTRUCTION	165	2,000	2,000	1,700	4,000
TOTAL QUARRY OPERATIONS		\$ 418,934	\$ 645,880	\$ 645,880	\$ 450,096	\$ 566,900

**FUND 131
HIGHWAY
STATEMENT OF APPROPRIATIONS**

		2005-2006	2005-2006 BUDGET		2005-2006	2006-2007
		Unaudited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
65000	OTHER CHARGES					
103	ASSISTANT (S)	\$ -	\$ 46,163	\$ 46,163	\$ 46,163	\$ 48,795
140	SALARY SUPPLEMENTS	-	10,000	10,000	10,000	10,000
141	FOREMEN	-	35,284	35,284	31,891	35,995
143	EQUIPMENT OPERATORS	-	27,144	27,144	27,027	27,695
147	TRUCK DRIVERS	-	48,470	48,470	48,400	49,450
161	SECRETARY (S)	-	29,337	29,337	29,337	31,015
186	LONGEVITY PAY	-	150	150	150	175
187	OVERTIME PAY	-	2,500	2,500	-	2,500
196	IN-SERVICE TRAINING	-	3,000	3,000	2,858	5,000
201	SOCIAL SECURITY	-	12,500	12,500	11,060	12,740
204	STATE RETIREMENT	-	23,360	23,360	20,607	26,540
205	EMPLOYEE & DEPENDENT INSURANCE	-	48,210	48,210	47,674	47,370
212	EMPLOYER MEDICARE	-	2,930	2,930	2,587	2,980
307	COMMUNICATION	6,203	4,000	4,000	1,397	2,000
312	CONTRACTS W/PRIVATE AGENCY	-	5,000	5,000	-	-
328	JANITORIAL SERVICES	6,600	-	-	-	-
332	LEGAL NOTICES	-	1,200	1,200	68	500
334	MAINTENANCE AGREEMENTS	-	2,500	2,500	-	-
336	MAINT. & REPAIR SERV. - EQUIP.	-	15,000	15,000	725	15,000
348	POSTAL CHARGES	-	800	800	-	800
349	PRINTING, STATIONERY & FORMS	-	500	500	149	500
351	RENTALS	-	10,000	10,000	-	10,000
355	TRAVEL	-	1,500	1,500	1,352	4,000
399	OTHER CONTRACTED SERVICES	-	5,000	5,000	1,100	10,000
409	CRUSHED STONE	-	5,000	5,000	-	2,000
411	DATA PROCESSING SUPPLIES	-	1,000	1,000	292	1,000
412	DIESEL FUEL	-	20,000	20,000	10,925	15,000
415	ELECTRICITY	12,489	-	-	-	-
418	EQUIPMENT & MACHINERY PARTS	-	20,000	20,000	2,770	20,000
425	GASOLINE	-	3,000	3,000	3,000	8,000
426	GENERAL CONSTRUCTION MATERIALS	-	5,000	5,000	3,546	8,000
433	LUBRICANTS	-	2,000	2,000	372	1,000
434	NATURAL GAS	13,572	-	-	-	-
435	OFFICE SUPPLIES	-	2,000	2,000	1,010	2,000
440	PIPE - METAL	-	5,000	5,000	4,991	10,000
450	TIRES AND TUBES	-	5,000	5,000	1,529	5,000
454	WATER AND SEWER	3,638	-	-	-	-
499	OTHER SUPPLIES AND MATERIALS	-	5,000	5,000	2,081	5,000
502	BUILDING & CONTENTS INSURANCE	2,187	-	-	-	-
506	LIABILITY INSURANCE	214,959	30,000	30,000	-	15,000
510	TRUSTEE'S COMMISSION	64,922	11,500	-	-	-
599	OTHER CHARGES	5,871	-	-	-	-
790	OTHER EQUIPMENT	-	80,000	80,000	8,881	80,000
TOTAL OTHER CHARGES		\$ 330,441	\$ 529,048	\$ 517,548	\$ 321,939	\$ 515,055

**FUND 131
HIGHWAY
STATEMENT OF APPROPRIATIONS**

	2005-2006	2005-2006 BUDGET		2005-2006	2006-2007
	Unaudited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
66000 EMPLOYEE BENEFITS					
210 UNEMPLOYMENT COMPENSATION	\$ 2,225	\$ 10,000	\$ 10,000	\$ 8,528	\$ 8,000
299 OTHER FRINGE BENEFITS	23,441	35,000	35,000	30,832	39,600
513 WORKER'S COMPENSATION INS	117,000	85,600	123,600	123,600	123,600
TOTAL EMPLOYEE BENEFITS	\$ 142,666	\$ 130,600	\$ 168,600	\$ 162,960	\$ 171,200
68000 CAPITAL OUTLAY					
705 BRIDGE CONSTRUCTION	\$ 113,929	\$ 150,000	\$ 150,000	\$ 105,487	\$ 150,000
707 BUILDING IMPROVEMENTS	-	5,000	5,000	4,875	5,000
714 HIGHWAY EQUIPMENT	230,575	450,000	450,000	416,555	500,000
723 RIGHT OF WAY	10,000	-	-	-	-
726 STATE AID PROJECTS	279,860	279,860	279,860	24,117	279,860
TOTAL CAPITAL OUTLAY	\$ 634,364	\$ 884,860	\$ 884,860	\$ 551,035	\$ 934,860
99100 TRANSFERS OUT					
590 TRANSFERS TO OTHER FUNDS	\$ 60,000	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS OUT	\$ 60,000	\$ -	\$ -	\$ -	\$ -
99200 RESIDUAL EQUITY					
590 TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ -				
EXPENDITURES: ROAD AND BRIDGE	\$ 6,537,902	\$ 8,251,760	\$ 8,292,460	\$ 7,000,089	\$ 8,319,261

PUBLIC WORKS FUND

For fiscal year 2005-2006 and 2006-2007, the operations of the Public Works Fund has been split between the Road and Bridge Fund and the General Fund. The property tax previously allocated to the Public Works Fund for work on public easements is now allocated to the Highway Fund.



PUBLIC WORKS FUND
FUND 133
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES					
40110 CURRENT PROPERTY TAX	\$ 510,510	\$ -	\$ -	\$ -	\$ -
40120 TRUSTEE'S COLLECT - PRIOR YR	11,807	-	-	-	-
40130 CLERK & MASTERS COLLECTION	6,466	-	-	-	-
40140 INTEREST AND PENALTY	2,258	-	-	-	-
40150 PICK-UP TAXES	2,287	-	-	-	-
40161 PAYMENT IN LIEU OF TAXES-TVA	82	-	-	-	-
40270 BUSINESS TAX	11,562	-	-	-	-
TOTAL LOCAL TAXES	\$ 544,973	\$ -	\$ -	\$ -	\$ -
PERMITS					
41590 OTHER PERMITS	\$ 37,700	\$ -	\$ -	\$ -	\$ -
TOTAL PERMITS	\$ 37,700	\$ -	\$ -	\$ -	\$ -
OTHER CHARGES					
47590 OTHER FEDERAL THROUGH STATE	\$ 151,312	\$ -	\$ -	\$ -	\$ -
TOTAL FEDERAL THROUGH STATE	\$ 151,312	\$ -	\$ -	\$ -	\$ -
OTHER SOURCES					
49800 OPERATING TRANSFERS	\$ 235,932	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES	\$ 235,932	\$ -	\$ -	\$ -	\$ -
TOTAL PUBLIC WORKS REVENUES	\$ 969,917	\$ -	\$ -	\$ -	\$ -

EXPENDITURES					
STORM WATER MANAGEMENT	\$ 795,400	\$ -	\$ -	\$ 23	\$ -
TRANSFERS OUT	6,300	-	-	611,456	-
EXPENDITURES: PUBLIC WORKS FUND	\$ 801,700	\$ -	\$ -	\$ 611,479	\$ -
Adj. Beginning Fund Balance July 1,				\$ 611,479	\$ -
Ending Fund Balance June 30,				\$ -	\$ -

PUBLIC WORKS FUND
FUND 133
STATEMENT OF ESTIMATED EXPENDITURES

		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
57800	STORM WATER MANAGEMENT					
103	ASSISTANT(S)	\$ 48,226	\$ -	\$ -	\$ -	\$ -
141	FOREMEN	27,039	-	-	-	-
143	EQUIPMENT OPERATORS	24,025	-	-	-	-
147	TRUCK DRIVERS	42,021	-	-	-	-
161	SECRETARY(S)	27,298	-	-	-	-
162	CLERICAL PERSONNEL	10,000	-	-	-	-
169	PART-TIME PERSONNEL	8,317	-	-	-	-
186	LONGEVITY	125	-	-	-	-
187	OVERTIME PAY	444	-	-	-	-
196	IN-SERVICE TRAINING	2,970	-	-	-	-
201	SOCIAL SECURITY	10,894	-	-	-	-
204	STATE RETIREMENT	20,767	-	-	-	-
205	EMPLOYEE AND DEPENDENT INSUR	40,670	-	-	-	-
212	EMPLOYER MEDICARE	2,548	-	-	-	-
307	COMMUNICATION	3,070	-	-	-	-
312	CONTRACTS W/PRIVATE AGENCIES	203,384	-	-	-	-
334	MAINTENANCE AGREEMENTS	2,500	-	-	-	-
336	MAINT. & REPAIR SERV.- EQUIP	1,571	-	-	-	-
348	POSTAL CHARGES	47	-	-	-	-
349	PRINTING, STATIONERY & FORMS	449	-	-	-	-
351	RENTALS	3,802	-	-	-	-
399	OTHER CONTRACTED SERVICES	384	-	-	-	-
409	CRUSHED STONE	648	-	-	-	-
411	DATA PROCESSING SUPPLIES	5,773	-	-	-	-
418	EQUIPMENT & MACHINERY PARTS	3,066	-	-	-	-
419	EXPLOSIVES & DRILLING SUPPLIES	-	-	-	-	-
425	GASOLINE	10,030	-	-	-	-
433	LUBRICANTS	30	-	-	-	-
435	OFFICE SUPPLIES	3,192	-	-	-	-
450	TIRES AND TUBES	-	-	-	-	-
499	OTHER SUPPLIES AND MATERIALS	9,182	-	-	-	-
506	LIABILITY INSURANCE	-	-	-	-	-
510	TRUSTEE'S COMMISSION	11,125	-	-	23	-
709	DATA PROESSING EQUIPMENT	3,272	-	-	-	-
718	MOTOR VEHICLES	11,628	-	-	-	-
790	OTHER EQUIPMENT	256,903	-	-	-	-
TOTAL STORM WATER MANAGEMENT		\$ 795,400	\$ -	\$ -	\$ 23	\$ -
99100	TRANSFERS OUT					
590	TRANSFERS TO OTHER FUNDS	\$ 6,300	\$ -	\$ -	\$ 611,456	\$ -
TOTAL TRANSFERS OUT		\$ 6,300	\$ -	\$ -	\$ 611,456	\$ -
EXPENDITURES: PUBLIC WORKS FUND		\$ 801,700	\$ -	\$ -	\$ 611,479	\$ -

GENERAL PURPOSE SCHOOL FUND

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



GENERAL PURPOSE SCHOOLS
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES	\$ 76,895,569	\$ 79,652,562	\$ 81,011,087	\$ 82,328,455	\$ 87,225,502
LICENSES AND PERMITS	14,433	13,000	13,000	15,369	15,000
CHARGES FOR CURRENT SERVICES	223,365	395,820	395,820	185,755	456,820
OTHER LOCAL REVENUES	1,158,076	651,000	1,502,640	1,852,933	1,390,000
STATE OF TENNESSEE REVENUES	93,999,830	98,592,242	101,050,742	101,319,196	109,246,160
FEDERAL GOVERNMENT	4,542,128	5,590,230	5,632,777	5,130,863	5,535,397
OTHER SOURCES (NON-REVENUE)	501,181	105,000	105,000	127,736	50,000
REVENUE: GENERAL PURPOSE SCHOOLS	\$ 177,334,582	\$ 184,999,854	\$ 189,711,066	\$ 190,960,306	\$ 203,918,879

EXPENDITURES					
REGULAR EDUCATION PRG.	\$ 90,980,565	\$ 98,524,612	\$ 99,136,488	\$ 97,766,691	\$ 105,868,897
ALTERNATIVE INSTRUCTION	1,262,458	1,392,977	1,396,062	1,334,519	1,452,108
SPECIAL EDUCATION PRG.	13,937,981	15,426,067	14,490,234	14,327,353	15,828,380
VOCATIONAL EDUCATION	5,976,878	6,410,398	7,049,157	6,996,788	7,624,877
ADULT EDUCATION PRG.	383,308	463,989	482,074	370,788	484,059
OTHER	2,114,953	-	-	-	-
ATTENDANCE	446,898	478,260	481,316	475,463	496,634
HEALTH SERVICES	1,296,880	1,674,776	1,696,387	1,587,740	1,866,604
OTHER STUDENT SUPPORT	4,476,147	4,984,893	5,204,925	5,047,199	5,631,863
REGULAR INSTRUCTION PRG	6,087,369	6,485,181	6,550,912	6,367,918	7,044,040
ALTERNATIVE INSTRUCTION PRG	470,262	495,010	499,013	486,196	531,523
SPECIAL EDUCATION PRG	724,335	855,296	1,977,778	1,954,047	2,270,639
VOCATIONAL EDUCATION	104,120	107,729	122,374	120,974	112,761
ADULT PROGRAM	149,757	155,199	199,020	161,966	171,757
BOARD OF EDUCATION	3,035,062	3,219,707	3,273,462	3,194,118	3,708,378
OFFICE OF SUPERINTENDENT	501,665	542,079	543,422	497,499	558,932
OFFICE OF PRINCIPAL	8,788,645	9,991,876	10,212,545	9,996,417	11,471,499
FISCAL SERVICES	550,920	594,773	610,317	605,097	640,565
HUMAN RESOURCES/PERSONNEL	-	-	-	-	291,291
OPERATION OF PLANT	12,748,825	13,490,754	15,256,230	14,655,472	15,980,687
MAINTENANCE OF PLANT	3,747,133	4,184,370	4,247,903	4,201,753	4,667,109
TRANSPORTATION	7,709,572	8,308,366	8,451,374	8,411,550	9,192,541
CENTRAL AND OTHER	1,651,170	1,831,058	1,898,819	1,852,189	1,830,116
FOOD SERVICE	3,979,873	4,900,560	4,900,744	4,371,879	4,878,808
COMMUNITY SERVICES	405,719	436,924	514,652	497,523	551,241
EARLY CHILDHOOD EDUCATION	-	-	312,915	306,017	637,662
REGULAR CAPITAL OUTLAY	490,388	45,000	45,000	25,545	145,000
OPERATING TRANSFERS	4,265,148	-	4,127,051	4,127,051	689,029
EXPEND.: GENERAL PURPOSE SCHOOLS	\$ 176,286,033	\$ 184,999,854	\$ 193,680,174	\$ 189,739,753	\$ 204,627,000

Adj. Beginning Fund Balance July 1,

\$ 10,097,009 **\$ 11,317,562**

Ending Fund Balance June 30,

\$ 11,317,562 **\$ 10,609,441**

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

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007	
	Audited Actual	Original	Amended	Unaudited Actual	Estimated	
REVENUES						
LOCAL TAXES						
40110	CURRENT PROPERTY TAX	\$ 41,109,798	\$ 42,750,089	\$ 42,750,089	\$ 43,728,361	\$ 46,464,832
40120	TRUSTEE'S COLLECT. - PRIOR YR.	965,815	909,900	909,900	775,051	822,500
40130	CLERK & MASTER COLLECTIONS	526,543	476,610	476,610	448,686	519,510
40140	INTEREST AND PENALTY	193,541	165,300	165,300	165,686	169,790
40150	PICK-UP TAXES	189,655	151,650	180,275	236,656	211,399
40161	PAY IN LIEU OF TAXES - TVA	7,129	7,787	7,787	7,787	8,005
40162	PMNTS IN LIEU OF TAXES - LOCAL	507,491	385,726	385,726	566,051	625,000
40210	LOCAL OPTION SALES TAX	29,689,180	31,031,000	32,360,900	32,451,672	34,414,054
40240	WHEEL TAX	2,751,930	2,868,000	2,868,000	2,899,522	2,895,792
40270	BUSINESS TAX	928,868	880,000	880,000	1,022,494	1,068,120
40350	INTERSTATE TELECOMMUNICAT	25,619	26,500	26,500	26,489	26,500
TOTAL LOCAL TAXES		\$ 76,895,569	\$ 79,652,562	\$ 81,011,087	\$ 82,328,455	\$ 87,225,502
LICENSES AND PERMITS						
41110	MARRIAGE LICENSES	\$ 14,433	\$ 13,000	\$ 13,000	\$ 15,369	\$ 15,000
TOTAL LICENSES AND PERMITS		\$ 14,433	\$ 13,000	\$ 13,000	\$ 15,369	\$ 15,000
CHARGES FOR CURRENT SERVICES						
43513	TUITION - SUMMER SCHOOL	\$ 156,750	\$ 140,000	\$ 140,000	\$ 128,480	\$ 155,000
43517	TUITION - OTHER	46,615	-	-	44,850	46,000
43541	CONTRACT ADM SRVS/OTHER LEA	-	-	-	12,425	-
43551	SCHOOL BASED HEALTH SERVICES	-	255,820	255,820	-	255,820
43990	OTHER CHARGES FOR SERVICES	20,000	-	-	-	-
TOTAL CHARGES FOR CURRENT SERVS.		\$ 223,365	\$ 395,820	\$ 395,820	\$ 185,755	\$ 456,820
OTHER LOCAL REVENUES						
44110	INVESTMENT INCOME	\$ 459,682	\$ 385,000	\$ 891,000	\$ 1,110,742	\$ 1,103,500
44130	SALE OF MATERIALS AND SUPPLIE	26,803	15,000	15,000	24,440	15,000
44170	MISCELLANEOUS REFUNDS	444,414	205,000	409,300	427,413	225,000
44520	INSURANCE RECOVERY	98,534	9,500	9,500	125,752	10,000
44530	SALE OF EQUIPMENT	5,428	4,000	4,000	6,805	4,000
44540	SALE OF PROPERTY	-	2,500	2,500	-	2,500
44570	CONTRIBUTIONS & GIFTS	115,053	25,000	166,340	150,051	25,000
44990	OTHER LOCAL REVENUES	8,162	5,000	5,000	7,731	5,000
TOTAL OTHER LOCAL REVENUES		\$ 1,158,076	\$ 651,000	\$ 1,502,640	\$ 1,852,933	\$ 1,390,000

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

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
STATE OF TENNESSEE REVENUES					
46511 BASIC EDUCATION PROGRAM	\$ 89,296,927	\$ 94,996,402	\$ 96,905,500	\$ 97,349,740	\$ 104,989,515
46515 EARLY CHILDHOOD EDUCATION	-	-	312,320	306,105	624,640
46520 SCHOOL FOOD SERVICE	127,933	128,000	128,000	141,094	128,000
46550 DRIVER EDUCATION	123,960	125,000	125,000	128,615	125,000
46590 OTHER STATE EDUCATION FUNDS	1,331,794	173,893	410,975	351,760	173,893
46610 CAREER LADDER PROGRAM	1,469,760	1,496,975	1,496,975	1,355,034	1,479,140
46612 CAREER LADDER - EXTEND. CONT.	363,235	408,472	408,472	363,085	408,472
46790 OTHER VOCATIONAL	28,375	20,000	20,000	-	-
46850 MIXED DRINK TAX	156,335	142,000	142,000	181,000	175,000
46851 STATE REVENUE SHARING	1,101,511	1,101,500	1,101,500	1,142,763	1,142,500
TOTAL STATE OF TENNESSEE REVENUES	\$ 93,999,830	\$ 98,592,242	\$ 101,050,742	\$ 101,319,196	\$ 109,246,160
FEDERAL GOVERNMENT					
47111 USDA SCHOOL LUNCH PROGRAM	\$ 2,955,677	\$ 3,760,000	\$ 3,760,000	\$ 3,287,856	\$ 3,760,000
47113 BREAKFAST	578,633	739,000	739,000	733,069	739,000
47114 USDA- OTHER	72,479	60,000	60,000	87,392	60,000
47143 EDUC OF HANDICAPPED ACT - IDE	274,910	340,000	340,000	310,167	285,167
47590 OTHER FEDERAL THROUGH STATE	240,808	266,230	308,777	278,672	266,230
47640 ROTC REIMBURSEMENT	419,620	425,000	425,000	433,707	425,000
TOTAL FEDERAL GOVERNMENT REVENUE	\$ 4,542,128	\$ 5,590,230	\$ 5,632,777	\$ 5,130,863	\$ 5,535,397
OTHER SOURCES (NON-REVENUE)					
49800 TRANSFERS IN	\$ 501,181	\$ 105,000	\$ 105,000	\$ 127,736	\$ 50,000
TOTAL OTHER SOURCES (NON-REV)	\$ 501,181	\$ 105,000	\$ 105,000	\$ 127,736	\$ 50,000
REVENUES: GENERAL PURPOSE SCHOOLS	\$ 177,334,582	\$ 184,999,854	\$ 189,711,066	\$ 190,960,306	\$ 203,918,879

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

		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
71100	REG EDUCATION PRG - EL					
116	TEACHERS	\$ 62,511,218	\$ 66,693,235	\$ 66,257,905	\$ 65,182,238	\$ 72,144,012
117	CAREER LADDER PROGRAM	794,443	820,000	810,898	735,793	820,000
127	CAREER LADDER EXT. CONTRACT	170,038	210,000	190,400	190,400	210,000
163	EDUCATIONAL ASSISTANTS	2,197,899	2,567,339	2,455,192	2,415,669	2,862,897
189	OTHER SALARIES & WAGES	849,911	883,649	888,649	879,822	918,894
201	SOCIAL SECURITY	4,020,643	4,232,820	4,268,399	4,191,313	4,584,699
204	STATE RETIREMENT	3,767,331	4,044,242	4,026,160	4,006,658	4,875,371
206	LIFE INSURANCE	81,103	105,664	100,510	100,487	109,234
207	MEDICAL INSURANCE	8,153,166	10,368,766	10,583,853	10,523,107	11,248,762
210	UNEMPLOYMENT COMPENSATION	95,043	50,000	50,000	34,896	50,000
212	EMPLOYER MEDICARE	939,668	989,573	998,558	980,168	1,072,229
336	MAINT. & REPAIR SERV. - EQUIP.	404	4,500	4,500	2,131	4,500
370	CONTRACTS FOR SUBSTITUTE TEA	1,079,931	1,164,898	1,165,558	1,175,982	1,316,002
399	OTHER CONTRACTED SERVICES	23,122	21,879	21,879	35,374	24,529
429	INSTRUCTIONAL SUPP & MAT	1,764,607	1,815,289	1,999,589	2,004,403	2,070,469
449	TEXTBOOKS	2,464,043	3,100,000	3,820,000	3,811,894	2,400,000
499	OTHER SUPPLIES AND MATERIALS	398,697	163,309	163,309	154,959	110,093
535	FEE WAIVERS	63,641	65,000	65,000	62,478	65,000
599	OTHER CHARGES	118,308	143,850	143,850	155,465	143,800
722	REGULAR INSTRUCTION EQUIPME	1,487,349	1,080,599	1,122,279	1,123,456	838,406
TOTAL REGULAR EDUCATION PRG.		\$ 90,980,565	\$ 98,524,612	\$ 99,136,488	\$ 97,766,691	\$ 105,868,897
71150	ALTERNATIVE INSTRUCTION					
116	TEACHERS	\$ 884,942	\$ 943,291	\$ 943,291	\$ 902,709	\$ 983,379
117	CAREER LADDER PROGRAM	11,254	12,000	12,000	10,999	12,000
123	GUIDANCE PERSONNEL	-	-	-	-	-
163	EDUCATIONAL ASSISTANTS	67,741	80,806	81,009	79,756	84,424
201	SOCIAL SECURITY	58,359	64,238	62,793	59,717	66,947
204	STATE RETIREMENT	57,142	61,906	62,475	60,224	71,916
206	LIFE INSURANCE	1,262	1,587	1,548	1,528	1,596
207	MEDICAL INSURANCE	120,840	151,038	155,173	154,015	164,156
210	UNEMPLOYMENT COMPENSATION	1,332	11,000	11,000	2,047	11,000
212	EMPLOYER MEDICARE	13,649	15,024	14,686	13,966	15,657
370	CONTRACTS FOR SUBSTITUTE TEA	14,086	10,287	10,287	10,718	11,233
399	OTHER CONTRACTED SERVICES	4,335	5,600	15,600	15,495	5,600
429	INSTRUCTIONAL SUPP & MAT	25,084	34,200	24,200	22,021	22,200
499	OTHER SUPPLIES AND MATERI	-	-	-	-	-
790	OTHER EQUIPMENT	2,432	2,000	2,000	1,324	2,000
TOTAL ALTERNATIVE INSTRUCTION		\$ 1,262,458	\$ 1,392,977	\$ 1,396,062	\$ 1,334,519	\$ 1,452,108

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

		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
71200	SPECIAL EDUCATION PROGRAM					
116	TEACHERS	\$ 8,431,689	\$ 8,704,210	\$ 7,941,560	\$ 7,873,858	\$ 8,643,345
117	CAREER LADDER PROGRAM	115,524	115,000	115,000	107,388	115,000
127	CAREER LADDER EXT. CONTRACT	4,500	2,000	8,000	8,000	2,000
163	EDUCATIONAL ASSISTANTS	1,314,551	1,789,120	1,699,976	1,672,395	1,905,575
189	OTHER SALARIES & WAGES	77,324	82,210	69,500	63,452	85,110
201	SOCIAL SECURITY	600,392	662,938	593,196	582,469	666,563
204	STATE RETIREMENT	649,211	697,867	649,993	643,701	791,157
206	LIFE INSURANCE	14,238	19,157	17,469	17,492	18,693
207	MEDICAL INSURANCE	1,309,619	1,715,496	1,658,840	1,646,335	1,757,053
210	UNEMPLOYMENT COMPENSATION	9,625	37,000	37,000	13,018	37,000
212	EMPLOYER MEDICARE	140,664	155,042	138,673	136,163	155,890
336	MAINT. & REPAIR SERV. - EQUIP.	6,343	20,000	20,000	16,793	20,000
370	CONTRACTS FOR SUBSTITUTE TEA	156,115	194,425	186,925	186,693	212,301
399	OTHER CONTRACTED SERVICES	808,347	843,707	993,707	1,030,177	1,012,448
429	INSTRUCTIONAL SUPP & MAT	139,570	155,220	147,220	141,615	168,500
449	TEXTBOOKS	30,433	81,850	81,850	61,541	70,000
499	OTHER SUPPLIES AND MATERIALS	56,049	46,950	41,950	37,851	49,088
599	OTHER CHARGES	13,120	13,650	19,150	18,909	13,650
725	SPECIAL EDUCATION EQUIPMENT	60,666	90,225	70,225	69,505	105,007
TOTAL SPECIAL EDUCATION PRG.		\$ 13,937,981	\$ 15,426,067	\$ 14,490,234	\$ 14,327,353	\$ 15,828,380
71300	VOCATIONAL ED. PROGRAM					
116	TEACHERS	\$ 4,251,967	\$ 4,536,151	\$ 4,821,151	\$ 4,782,366	\$ 5,166,728
117	CAREER LADDER PROGRAM	49,817	52,000	53,042	52,440	52,000
127	CAREER LADDER EXT. CONTRACT	3,600	5,000	7,000	7,000	5,000
162	CLERICAL PERSONNEL	36,831	37,086	37,086	36,062	38,394
189	OTHER SALARIES & WAGES	5,074	27,327	27,327	-	27,868
201	SOCIAL SECURITY	262,310	288,771	298,965	292,669	327,980
204	STATE RETIREMENT	220,460	260,090	278,335	273,825	328,769
206	LIFE INSURANCE	4,958	6,298	6,643	6,644	6,965
207	MEDICAL INSURANCE	534,558	647,905	702,951	700,221	732,509
210	UNEMPLOYMENT COMPENSATION	14,937	17,000	17,000	(153)	17,000
212	EMPLOYER MEDICARE	61,341	67,535	69,922	68,449	76,705
336	MAINT. & REPAIR SERV. - EQUIP.	17,183	20,000	20,000	25,289	20,000
370	CONTRACTS FOR SUBSTITUTE TEA	85,121	67,038	71,038	111,974	71,430
399	OTHER CONTRACTED SERVICES	50,656	46,340	46,340	50,708	56,825
429	INSTRUCTIONAL SUPP & MAT	158,359	171,980	173,980	169,604	220,400
449	TEXTBOOKS	102,331	75,352	330,352	328,361	191,000
499	OTHER SUPPLIES AND MATERIALS	19,784	31,000	34,500	42,943	30,000
599	OTHER CHARGES	208	3,500	3,500	245	3,500
730	VOCATIONAL INSTR. EQUIPMENT	97,384	50,025	50,025	48,144	251,804
TOTAL VOCATIONAL EDUCATION		\$ 5,976,878	\$ 6,410,398	\$ 7,049,157	\$ 6,996,788	\$ 7,624,877

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

EXPENDITURES	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
71600 ADULT EDUCATION PROGRAM					
116 TEACHERS	\$ 246,943	\$ 307,014	\$ 290,984	\$ 238,694	\$ 313,737
189 OTHER SALARIES & WAGES	17,732	34,028	34,028	20,352	35,093
201 SOCIAL SECURITY	16,275	21,145	19,974	15,834	21,628
204 STATE RETIREMENT	9,322	13,587	12,604	8,544	16,333
206 LIFE INSURANCE	145	640	170	170	228
207 MEDICAL INSURANCE	8,258	9,630	16,285	15,979	18,981
212 EMPLOYER MEDICARE	3,806	4,945	4,672	3,703	5,059
399 OTHER COUNTY	2,704	1,000	5,000	1,905	1,000
429 INSTRUCTIONAL SUPP & MAT	47,315	50,000	51,357	24,225	50,000
499 OTHER SUPPLIES AND MATERIALS	1,429	2,000	7,000	3,795	2,000
599 OTHER CHARGES	99	-	-	-	-
790 OTHER EQUIPMENT	29,281	20,000	40,000	37,587	20,000
TOTAL ADULT EDUCATION PRG.	\$ 383,308	\$ 463,989	\$ 482,074	\$ 370,788	\$ 484,059
71900 OTHER					
316 CONTRIBUTIONS	\$ 2,114,953	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER	\$ 2,114,953	\$ -	\$ -	\$ -	\$ -
72110 ATTENDANCE					
105 SUPERVISOR/DIRECTOR	\$ 65,727	\$ 66,928	\$ 67,263	\$ 67,262	\$ 70,109
117 CAREER LADDER PROGRAM	5,000	5,000	5,000	5,000	5,000
127 CAREER LADDER EXT. CONTRACT	2,000	2,000	2,000	2,000	2,000
130 SOCIAL WORKERS	164,998	165,538	166,966	166,897	231,758
162 CLERICAL PERSONNEL	31,477	45,486	47,123	45,316	58,230
201 SOCIAL SECURITY	16,283	17,667	17,537	17,322	22,760
204 STATE RETIREMENT	16,680	16,897	17,259	17,820	26,451
206 LIFE INSURANCE	192	285	226	244	333
207 MEDICAL INSURANCE	32,536	38,047	37,561	36,804	46,984
212 EMPLOYER MEDICARE	3,809	4,132	4,101	4,051	5,324
355 TRAVEL	5,198	7,396	7,396	6,617	8,910
399 OTHER CONTRACTED SERVICES	93,884	93,884	93,884	94,023	200
499 OTHER SUPPLIES AND MATERIALS	3,290	8,000	8,000	7,134	9,500
599 OTHER CHARGES	1,680	4,025	4,025	2,520	6,000
704 ATTENDANCE & HEALTH EQUIPME	4,144	2,975	2,975	2,455	3,075
TOTAL ATTENDANCE	\$ 446,898	\$ 478,260	\$ 481,316	\$ 475,463	\$ 496,634
72120 HEALTH SERVICES					
131 MEDICAL PERSONNEL	\$ 805,867	\$ 1,012,021	\$ 1,012,021	\$ 971,711	\$ 1,126,095
189 OTHER SALARIES & WAGES	177,429	229,524	229,524	184,182	234,812
201 SOCIAL SECURITY	59,655	76,975	75,067	69,210	84,376
204 STATE RETIREMENT	112,493	143,894	143,024	132,822	175,694

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

		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72120	HEALTH SERVICES (cont.)					
206	LIFE INSURANCE	\$ 1,138	\$ 1,608	\$ 1,493	\$ 1,493	\$ 1,692
207	MEDICAL INSURANCE	94,778	150,104	149,811	150,639	145,705
212	EMPLOYER MEDICARE	13,951	18,002	17,556	16,186	19,733
355	TRAVEL	12,902	23,750	23,750	17,905	12,706
399	OTHER CONTRACTED SERVICES	-	2,830	2,830	300	6,502
413	DRUGS AND MEDICAL SUPPLIES	6,364	3,825	3,825	4,254	13,500
499	OTHER SUPPLIES AND MATERIALS	4,228	2,946	24,466	24,901	30,873
599	OTHER CHARGES	5,283	1,600	1,600	2,593	3,750
735	HEALTH EQUIPMENT	-	7,697	11,420	11,544	11,166
790	OTHER EQUIPMENT	2,792	-	-	-	-
TOTAL HEALTH SERVICES		\$ 1,296,880	\$ 1,674,776	\$ 1,696,387	\$ 1,587,740	\$ 1,866,604
72130	OTHER STUDENT SUPPORT					
117	CAREER LADDER PROGRAM	\$ 41,960	\$ 45,000	\$ 45,000	\$ 41,143	\$ 45,000
123	GUIDANCE PERSONNEL	2,844,971	3,141,257	3,140,754	3,005,678	3,512,536
124	PSYCHOLOGICAL PERSONNEL	4,120	-	-	-	-
127	CAREER LADDER EXT. CONTRACT	4,675	5,000	9,800	5,000	5,000
130	SOCIAL WORKERS	74,539	80,512	80,915	80,307	85,898
162	CLERICAL PERSONNEL	139,227	145,127	147,903	146,030	151,954
164	ATTENDANTS	218,663	230,235	220,959	212,013	246,310
189	OTHER SALARIES & WAGES	466	19,929	20,029	19,984	26,786
201	SOCIAL SECURITY	201,403	227,357	221,715	210,568	252,555
204	STATE RETIREMENT	203,383	224,548	223,035	214,088	276,707
206	LIFE INSURANCE	4,156	5,265	5,101	5,067	5,600
207	MEDICAL INSURANCE	369,158	472,505	503,312	493,021	567,215
210	UNEMPLOYMENT COMPENSATION	282	1,000	1,000	3,696	1,000
212	EMPLOYER MEDICARE	47,102	53,174	51,854	49,246	59,066
309	CONTRACTS W/GOVERNMENT AG	90,206	100,000	100,000	92,385	106,000
322	EVALUATION AND TESTING	121,137	114,250	114,250	155,384	162,798
355	TRAVEL	6,595	14,120	15,724	6,673	17,520
370	CONTRACTS FOR SUBSTITUTE TEA	17,801	19,614	19,614	30,200	21,418
399	OTHER CONTRACTED SERVICES	60,612	57,400	57,400	50,904	63,400
499	OTHER SUPPLIES AND MATERIALS	20,344	25,500	40,083	37,651	22,900
524	IN SERVICE/STAFF DEVELOPM	281	200	15,809	16,514	200
790	OTHER EQUIPMENT	5,066	2,900	170,668	171,646	2,000
TOTAL OTHER STUDENT SUPPORT		\$ 4,476,147	\$ 4,984,893	\$ 5,204,925	\$ 5,047,199	\$ 5,631,863
72210	REG. INSTRUCTION PROGRAM					
105	SUPERVISOR/DIRECTOR	\$ 533,022	\$ 539,868	\$ 542,568	\$ 542,564	\$ 564,753
117	CAREER LADDER PROGRAM	101,924	105,000	105,000	98,895	105,000
127	CAREER LADDER EXT. CONTRACT	16,000	20,000	24,800	22,300	20,000
129	LIBRARIANS	1,935,488	1,978,915	1,978,706	1,940,463	2,119,982

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

		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72210	REG. INSTRUCTION PROGRAM (cont.)					
132	MATERIALS SUPERVISOR	\$ 37,432	\$ 38,243	\$ 32,200	\$ 26,449	\$ 33,936
138	INSTR. COMPUTER PERSONNEL	1,300,880	1,401,424	1,401,633	1,399,390	1,567,069
161	SECRETARY(S)	53,779	56,080	56,371	56,073	57,835
162	CLERICAL PERSONNEL	51,123	52,218	52,490	52,487	53,852
163	EDUCATIONAL ASSISTANTS	334,678	343,157	347,487	337,601	406,860
189	OTHER SALARIES & WAGES	293,788	315,975	315,975	298,238	331,592
196	IN-SERVICE TRAINING	14,538	15,500	26,300	7,000	15,500
201	SOCIAL SECURITY	281,824	301,716	295,249	286,809	327,135
204	STATE RETIREMENT	285,674	291,573	292,678	293,188	356,348
206	LIFE INSURANCE	5,123	6,780	6,163	6,167	6,926
207	MEDICAL INSURANCE	529,873	656,635	644,400	639,526	698,199
210	UNEMPLOYMENT COMPENSATION	434	1,000	1,000	3,627	1,000
212	EMPLOYER MEDICARE	65,910	70,564	69,051	67,076	76,509
336	MAINT. & REPAIR SERV. - EQUIP.	-	1,500	1,500	-	1,500
355	TRAVEL	24,344	23,800	23,800	36,923	25,300
370	CONTRACTS FOR SUBSTITUTE TEA	22,869	30,861	30,861	26,646	33,699
399	OTHER CONTRACTED SERVICES	43,387	49,316	61,316	54,490	54,138
432	LIBRARY BOOKS	60,321	65,942	65,942	66,053	87,303
499	OTHER SUPPLIES AND MATERIALS	44,061	62,578	98,289	62,144	54,195
524	IN SERVICE/STAFF DEVELOPMENT	38,184	38,000	55,960	26,332	31,000
790	OTHER EQUIPMENT	12,713	18,536	21,173	17,478	14,409
TOTAL REGULAR INSTRUCTION PRG		\$ 6,087,369	\$ 6,485,181	\$ 6,550,912	\$ 6,367,918	\$ 7,044,040
72215	ALTERNATIVE INSTRUCTION PROG					
105	SUPERVISOR/DIRECTOR	\$ 133,689	\$ 135,375	\$ 136,052	\$ 136,042	\$ 155,697
117	CAREER LADDER PROGRAM	7,496	8,000	8,150	8,000	8,000
123	GUIDANCE PERSONNEL	91,247	94,349	91,019	87,864	93,688
127	CAREER LADDER EXTENDED CON	-	1,000	1,000	-	1,000
129	LIBRARIANS	40,746	41,753	45,292	45,286	46,909
162	CLERICAL PERSONNEL	38,423	39,754	40,903	39,640	42,125
189	OTHER SALARIES & WAGES	46,965	47,971	48,221	48,218	49,471
201	SOCIAL SECURITY	21,562	22,829	22,482	22,014	24,607
204	STATE RETIREMENT	24,921	25,593	25,313	24,638	30,540
206	LIFE INSURANCE	384	513	457	453	513
207	MEDICAL INSURANCE	46,317	54,402	54,735	54,350	53,719
212	EMPLOYER MEDICARE	5,043	5,339	5,257	5,149	5,755
370	CONTRACTS FOR SUBSTITUTE TEA	132	1,372	1,372	-	1,499
432	LIBRARY BOOKS	830	2,000	3,000	3,237	2,000
499	OTHER SUPPLIES AND MATERI	8,405	12,760	13,760	9,305	12,000
790	OTHER EQUIPMENT	4,102	2,000	2,000	2,000	4,000
TOTAL REGULAR INSTRUCTION PRG		\$ 470,262	\$ 495,010	\$ 499,013	\$ 486,196	\$ 531,523

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EXPENDITURES	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
72220 SPECIAL EDUCATION PROGRAM					
105 SUPERVISOR/DIRECTOR	\$ 109,624	\$ 111,588	\$ 112,146	\$ 111,996	\$ 116,369
117 CAREER LADDER PROGRAM	21,201	25,000	28,909	28,396	25,000
124 PSYCHOLOGICAL PERSONNEL	257,900	323,617	329,117	324,830	397,048
127 CAREER LADDER EXT. CONTRACT	2,000	4,000	4,000	4,000	4,000
161 SECRETARY(S)	28,592	29,205	29,362	29,355	30,118
162 CLERICAL PERSONNEL	23,845	24,356	24,488	24,481	25,118
171 SPEECH PATHOLOGIST	-	-	875,650	863,233	1,019,688
189 OTHER SALARIES & WAGES	6,059	-	-	-	-
196 IN-SERVICE TRAINING	2,700	6,000	6,000	-	6,000
201 SOCIAL SECURITY	27,113	32,474	85,221	83,199	100,648
204 STATE RETIREMENT	28,049	32,070	81,467	79,939	103,257
206 LIFE INSURANCE	441	533	1,701	1,690	1,863
207 MEDICAL INSURANCE	55,616	67,834	188,763	187,906	197,455
212 EMPLOYER MEDICARE	6,341	7,595	19,930	19,458	23,539
355 TRAVEL	67,906	69,802	69,802	72,511	90,751
370 CONTRACTS FOR SUBSTITUTE TEA	72	1,372	1,372	-	1,499
399 OTHER CONTRACTED SERVICES	6,403	21,000	21,000	12,900	21,000
499 OTHER SUPPLIES AND MATERIALS	44,738	43,550	43,550	47,371	45,750
524 IN SERVICE/STAFF DEVELOPMENT	15,607	17,800	17,800	21,246	20,500
599 OTHER CHARGES	1,545	11,500	11,500	11,629	11,500
790 OTHER EQUIPMENT	18,583	26,000	26,000	29,908	29,536
TOTAL SPECIAL EDUCATION PRG.	\$ 724,335	\$ 855,296	\$ 1,977,778	\$ 1,954,047	\$ 2,270,639
72230 VOCATIONAL EDUCATION					
105 SUPERVISOR/DIRECTOR	\$ 73,832	\$ 74,831	\$ 75,889	\$ 75,888	\$ 78,840
201 SOCIAL SECURITY	4,446	4,640	4,649	4,635	4,888
204 STATE RETIREMENT	4,061	4,116	4,179	4,174	4,833
206 LIFE INSURANCE	48	57	57	57	57
212 EMPLOYER MEDICARE	1,040	1,085	1,100	1,084	1,143
355 TRAVEL	18,284	19,000	32,500	33,111	19,000
499 OTHER SUPPLIES AND MATERIALS	-	1,000	1,000	-	1,000
524 IN SERVICE/STAFF DEVELOPMENT	2,410	3,000	3,000	2,025	3,000
TOTAL VOCATIONAL EDUCATION	\$ 104,120	\$ 107,729	\$ 122,374	\$ 120,974	\$ 112,761
72260 ADULT PROGRAM					
105 SUPERVISOR/DIRECTOR	\$ 66,225	\$ 70,473	\$ 86,856	\$ 86,856	\$ 79,592
162 CLERICAL PERSONNEL	32,415	43,350	43,350	28,052	40,793
201 SOCIAL SECURITY	6,063	7,057	4,243	2,528	7,464
204 STATE RETIREMENT	7,399	7,425	8,427	8,028	8,595
206 LIFE INSURANCE	96	114	113	113	114
207 MEDICAL INSURANCE	8,216	9,630	15,144	15,145	14,954

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		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72260	ADULT PROGRAM (cont.)					
212	EMPLOYER MEDICARE	\$ 1,418	\$ 1,650	\$ 1,887	\$ 591	\$ 1,745
355	TRAVEL	1,430	4,000	4,000	717	4,000
399	OTHER CONTRACTED SERVICES	22,222	-	2,000	787	-
499	OTHER SUPPLIES AND MATERIALS	-	1,000	4,000	1,544	1,000
524	IN SERVICE/STAFF DEVELOPMENT	4,273	7,500	11,000	3,670	7,500
599	OTHER CHARGES	-	3,000	13,000	9,020	6,000
790	OTHER EQUIPMENT	-	-	5,000	4,916	-
TOTAL ADULT PROGRAM		\$ 149,757	\$ 155,199	\$ 199,020	\$ 161,966	\$ 171,757
72310	BOARD OF EDUCATION					
118	SECRETARY TO BOARD	\$ 93,054	\$ 95,064	\$ 95,550	\$ 95,543	\$ 98,298
191	BOARD & COM. MEMBERS FEES	82,736	90,000	90,000	71,406	90,000
201	SOCIAL SECURITY	10,899	11,474	11,460	10,302	11,674
204	STATE RETIREMENT	10,785	11,018	11,074	11,035	12,690
206	LIFE INSURANCE	96	114	113	112	114
207	MEDICAL INSURANCE	416,372	488,455	545,261	518,562	598,455
212	EMPLOYER MEDICARE	2,549	2,683	2,680	2,409	2,731
320	DUES AND MEMBERSHIPS	8,606	10,000	10,000	8,682	10,000
331	LEGAL SERVICES	25,836	50,000	50,000	24,921	50,000
355	TRAVEL	1,095	5,000	5,000	1,299	5,000
505	JUDGEMENTS	9,160	10,000	10,000	250	10,000
506	LIABILITY INSURANCE	404,307	283,617	253,617	253,255	283,617
508	PREM. ON CORPORATE SURETY BO	22,161	22,161	29,786	26,786	29,786
510	TRUSTEE'S COMMISSION	1,390,782	1,460,000	1,478,800	1,493,905	1,626,901
513	WORKMAN'S COMP. INSURANCE	504,000	626,000	626,000	626,000	825,000
524	IN SERVICE/STAFF DEVELOPM	1,004	5,000	5,000	530	5,000
533	CRIMINAL INVESTIGATION OF	51,620	49,121	49,121	49,121	49,112
TOTAL BOARD OF EDUCATION		\$ 3,035,062	\$ 3,219,707	\$ 3,273,462	\$ 3,194,118	\$ 3,708,378
72320	OFFICE OF THE SUPERINTENDENT					
101	COUNTY OFFICIAL/ADMINISTRATI	\$ 115,000	\$ 115,000	\$ 117,887	\$ 117,886	\$ 121,435
117	CAREER LADDER PROGRAM	1,000	1,000	1,000	1,000	1,000
189	OTHER SALARIES & WAGES	24,970	25,505	26,753	26,711	26,303
201	SOCIAL SECURITY	7,627	6,871	7,127	7,402	9,160
204	STATE RETIREMENT	9,273	9,336	9,640	9,635	10,902
206	LIFE INSURANCE	96	114	113	113	114
207	MEDICAL INSURANCE	8,212	9,630	9,639	9,636	9,491
212	EMPLOYER MEDICARE	2,101	2,123	2,183	2,157	2,227
299	OTHER FRINGE BENEFITS	4,800	4,800	4,800	4,800	4,800
307	COMMUNICATION	197,970	200,000	200,000	159,754	200,000
320	DUES AND MEMBERSHIPS	5,183	10,000	6,580	7,288	10,000
348	POSTAL CHARGES	49,196	50,000	50,000	48,935	50,000

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		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72320 OFFICE OF THE SUPERINTENDENT (cont.)						
355	TRAVEL	\$ 4,633	\$ 7,000	\$ 7,000	\$ 4,251	\$ 7,000
399	OTHER CONTRACTED SERVICES	28,975	36,600	36,600	32,050	40,000
524	IN SERVICE/STAFF DEVELOPMENT	75	2,000	2,000	125	2,000
599	OTHER CHARGES	35,147	32,100	32,100	30,077	40,000
701	ADMINISTRATION EQUIPMENT	7,407	30,000	30,000	35,677	24,500
TOTAL OFFICE OF SUPERINTENDENT		\$ 501,665	\$ 542,079	\$ 543,422	\$ 497,499	\$ 558,932
72410 OFFICE OF THE PRINCIPAL						
104	PRINCIPALS	\$ 2,466,603	\$ 2,531,014	\$ 2,542,337	\$ 2,523,786	\$ 2,836,166
117	CAREER LADDER PROGRAM	121,331	130,000	130,000	122,635	130,000
119	ACCOUNTANTS/BOOKKEEPERS	438,342	462,165	484,215	468,981	538,585
127	CAREER LADDER EXT. CONTRACT	97,500	110,000	110,000	110,000	110,000
139	ASSISTANT PRINCIPAL(S)	2,254,005	2,773,219	2,761,219	2,715,228	3,238,369
161	SECRETARY(S)	730,005	787,277	792,277	770,751	852,933
162	CLERICAL PERSONNEL	585,473	604,189	632,429	610,115	791,133
201	SOCIAL SECURITY	401,905	458,668	452,460	441,559	527,342
204	STATE RETIREMENT	459,749	498,245	509,616	507,229	630,359
206	LIFE INSURANCE	7,725	9,749	9,463	9,477	10,968
207	MEDICAL INSURANCE	700,383	921,096	949,598	945,063	1,082,128
210	UNEMPLOYMENT COMPENSATION	4,056	5,000	5,000	372	5,000
212	EMPLOYER MEDICARE	94,063	107,270	108,062	103,268	123,330
307	COMMUNICATION	240,998	336,200	300,428	249,687	305,000
320	DUES AND MEMBERSHIPS	17,400	14,500	14,500	19,150	21,700
355	TRAVEL	-	3,500	3,500	-	3,500
370	CONTRACTS FOR SUBSTITUTE TEACHERS	16,733	16,871	16,871	17,307	18,423
399	OTHER CONTRACTED SERVICES	17,770	14,000	14,000	14,365	17,000
435	OFFICE SUPPLIES	8,401	10,000	10,000	12,422	11,000
599	OTHER CHARGES	114,125	128,913	128,913	116,649	133,563
701	ADMINISTRATION EQUIPMENT	12,078	70,000	237,657	238,373	85,000
TOTAL OFFICE OF PRINCIPAL		\$ 8,788,645	\$ 9,991,876	\$ 10,212,545	\$ 9,996,417	\$ 11,471,499
72510 FISCAL SERVICES						
105	SUPERVISOR/DIRECTOR	\$ 169,473	\$ 175,197	\$ 176,073	\$ 176,072	\$ 183,176
119	ACCOUNTANTS/BOOKKEEPERS	168,277	178,498	178,901	177,771	184,482
122	PURCHASING PERSONNEL	66,895	71,200	71,566	71,559	73,604
201	SOCIAL SECURITY	24,410	26,343	25,636	25,365	27,358
204	STATE RETIREMENT	46,709	49,246	49,436	49,304	56,967
206	LIFE INSURANCE	468	627	567	567	627
207	MEDICAL INSURANCE	40,116	49,501	63,953	63,638	66,953
212	EMPLOYER MEDICARE	5,709	6,161	6,185	5,932	6,398
355	TRAVEL	3,047	4,000	4,000	4,293	5,000
399	OTHER CONTRACTED SERVICES	3,234	3,000	3,000	2,526	3,000

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		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72510	FISCAL SERVICES (cont.)					
435	OFFICE SUPPLIES	\$ 16,217	\$ 23,000	\$ 23,000	\$ 18,651	\$ 23,000
499	OTHER SUPPLIES AND MATERIALS	2,043	2,000	2,000	2,089	2,000
701	ADMINISTRATION EQUIPMENT	4,322	6,000	6,000	7,329	8,000
TOTAL FISCAL SERVICES		\$ 550,920	\$ 594,773	\$ 610,317	\$ 605,097	\$ 640,565
72520	HUMAN RESOURCES/PERSONNEL					
105	SUPERVISOR/DIRECTOR	\$ -	\$ -	\$ -	\$ -	\$ 91,065
162	CLERICAL PERSONNEL	-	-	-	-	63,154
189	OTHER SALARIES & WAGES	-	-	-	-	64,478
201	SOCIAL SECURITY	-	-	-	-	13,560
204	STATE RETIREMENT	-	-	-	-	17,688
212	EMPLOYER MEDICARE	-	-	-	-	3,171
355	TRAVEL	-	-	-	-	6,000
399	OTHER CONTRACTED SERVICES	-	-	-	-	19,075
499	OTHER SUPPLIES AND MATERIALS	-	-	-	-	5,000
701	ADMINISTRATION EQUIPMENT	-	-	-	-	8,100
TOTAL HUMAN RESOURCES/PERSONNEL		\$ -	\$ -	\$ -	\$ -	\$ 291,291
72610	OPERATION OF PLANT					
166	CUSTODIAL PERSONNEL	\$ 3,186,045	\$ 3,532,170	\$ 3,663,191	\$ 3,488,589	\$ 4,099,200
201	SOCIAL SECURITY	192,822	225,481	222,837	208,913	254,151
204	STATE RETIREMENT	334,835	400,903	401,142	371,239	509,501
206	LIFE INSURANCE	6,943	10,800	9,182	9,072	10,190
207	MEDICAL INSURANCE	583,333	783,893	753,116	739,775	812,383
210	UNEMPLOYMENT COMPENSATION	17,153	24,000	24,000	23,079	24,000
212	EMPLOYER MEDICARE	45,096	52,733	52,113	48,855	59,438
399	OTHER CONTRACTED SERVICES	305,832	331,000	331,000	376,976	354,050
410	CUSTODIAL SUPPLIES	279,187	300,000	300,000	319,513	325,000
415	ELECTRICITY	5,156,284	5,126,657	6,111,157	5,876,061	5,961,657
434	NATURAL GAS	1,516,002	1,519,000	2,219,000	2,078,539	2,365,000
454	WATER AND SEWER	573,527	632,170	632,170	582,381	632,170
499	OTHER SUPPLIES AND MATERIALS	57,890	19,000	19,000	35,545	20,000
501	BOILER INSURANCE	17,120	17,320	17,320	17,120	17,320
502	BUILDING & CONTENTS INSURANCE	354,366	355,627	341,002	340,199	355,627
599	OTHER CHARGES	86,895	120,000	120,000	99,120	120,000
720	PLANT OPERATION EQUIPMENT	35,495	40,000	40,000	40,499	61,000
TOTAL OPERATION OF PLANT		\$ 12,748,825	\$ 13,490,754	\$ 15,256,230	\$ 14,655,472	\$ 15,980,687
72620	MAINTENANCE OF PLANT					
105	SUPERVISOR/DIRECTOR	\$ 139,491	\$ 135,578	\$ 136,256	\$ 136,254	\$ 140,356
161	SECRETARY(S)	79,859	88,025	79,625	82,951	89,441
167	MAINTENANCE PERSONNEL	1,290,950	1,447,693	1,447,015	1,417,786	1,597,104
201	SOCIAL SECURITY	91,829	103,620	100,681	98,351	113,268

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		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72620	MAINTENANCE OF PLANT (cont.)					
204	STATE RETIREMENT	\$ 174,547	\$ 193,704	\$ 190,580	\$ 187,508	\$ 235,853
206	LIFE INSURANCE	2,194	2,679	2,663	2,644	2,880
207	MEDICAL INSURANCE	243,740	274,926	315,626	314,566	341,117
210	UNEMPLOYMENT COMPENSATION	7,175	1,000	1,000	33	1,000
212	EMPLOYER MEDICARE	21,476	24,234	23,546	23,002	26,490
329	LAUNDRY SERVICE	13,769	13,600	13,600	12,595	13,600
335	MAINT. & REPAIR SERV. - BLDGS.	444,961	600,000	600,000	589,748	725,000
336	MAINT. & REPAIR SERV. - EQUIP.	204,846	300,000	300,000	187,680	250,000
355	TRAVEL	3,185	3,500	3,500	5,075	8,000
399	OTHER CONTRACTED SERVICES	438,552	400,000	420,000	504,956	495,000
499	OTHER SUPPLIES AND MATERIALS	498,763	472,896	472,896	493,579	510,000
511	VEHICLE AND EQUIPMENT INSURANCE	44,915	44,915	62,915	61,308	18,000
599	OTHER CHARGES	10,622	10,000	10,000	10,820	10,000
717	MAINTENANCE EQUIPMENT	36,259	68,000	68,000	72,898	90,000
TOTAL MAINTENANCE OF PLANT		\$ 3,747,133	\$ 4,184,370	\$ 4,247,903	\$ 4,201,753	\$ 4,667,109
72710	TRANSPORTATION					
105	SUPERVISOR/DIRECTOR	\$ 53,036	\$ 55,354	\$ 55,631	\$ 55,630	\$ 57,873
162	CLERICAL PERSONNEL	65,338	75,662	72,401	64,724	78,835
189	OTHER SALARIES & WAGES	30,013	30,619	30,783	32,006	33,066
201	SOCIAL SECURITY	8,966	10,021	9,751	9,295	10,526
204	STATE RETIREMENT	17,198	18,734	18,407	17,658	21,917
206	LIFE INSURANCE	230	285	272	272	285
207	MEDICAL INSURANCE	15,885	14,665	9,166	6,392	1
212	EMPLOYER MEDICARE	2,097	2,344	2,281	2,174	2,462
312	CONTRACTS W/PRIVATE AGENCIES	-	241,950	289,950	293,540	241,950
313	CONTRACTS W/PARENTS	-	4,000	4,000	1,497	4,000
315	CONTRACTS W/VEHICLE OWNERS	7,380,086	7,735,524	7,835,524	7,815,755	8,612,946
355	TRAVEL	5,360	5,500	5,500	1,454	5,500
399	OTHER CONTRACTED SERVICES	52,241	20,180	20,180	13,496	20,180
499	OTHER SUPPLIES AND MATERIALS	7,161	4,000	4,000	5,626	5,000
511	VEHICLE & EQUIPMENT INSURANCE	50,528	50,528	69,528	67,911	72,000
599	OTHER CHARGES	19,654	20,000	20,000	21,395	22,000
701	ADMINISTRATION EQUIPMENT	1,779	4,000	4,000	2,725	4,000
729	TRANSPORTATION EQUIPMENT	-	15,000	-	-	-
TOTAL TRANSPORTATION		\$ 7,709,572	\$ 8,308,366	\$ 8,451,374	\$ 8,411,550	\$ 9,192,541
72810	CENTRAL AND OTHER					
105	SUPERVISOR/DIRECTOR	\$ 213,111	\$ 218,267	\$ 237,889	\$ 237,888	\$ 142,636
117	CAREER LADDER PROGRAM	-	-	3,000	3,000	-
120	COMPUTER PROGRAMMER(S)	642,660	695,582	694,001	667,342	782,072
127	CAREER LADDER EXTENDED CONTRACT	-	-	2,000	2,000	-
162	CLERICAL PERSONNEL	112,624	143,812	115,368	117,923	86,584

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		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
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EXPENDITURES						
72810	CENTRAL AND OTHER (cont.)					
189	OTHER SALARIES & WAGES	\$ 38,860	\$ 38,629	\$ 69,633	\$ 64,404	\$ 40,383
201	SOCIAL SECURITY	61,085	67,969	67,934	66,074	65,203
204	STATE RETIREMENT	111,647	121,890	121,739	117,636	135,772
206	LIFE INSURANCE	1,143	1,416	1,347	1,341	1,473
207	MEDICAL INSURANCE	116,894	136,147	143,069	139,392	142,783
210	UNEMPLOYMENT COMPENSATION	-	4,500	4,500	-	4,500
212	EMPLOYER MEDICARE	14,286	15,896	15,889	15,453	15,250
317	DATA PROCESSING SERVICES	30,963	30,000	30,000	31,687	30,000
336	MAINT. & REPAIR SERV. - EQUIP.	129,164	138,475	143,975	145,259	138,475
355	TRAVEL	24,681	31,250	31,250	25,947	25,250
399	OTHER CONTRACTED SERVICES	16,560	56,150	52,380	54,113	50,150
411	DATA PROCESSING SUPPLIES	4,566	6,500	6,500	4,521	6,500
499	OTHER SUPPLIES AND MATERIALS	109,977	91,475	121,475	127,954	116,475
524	IN SERVICE/STAFF DEVELOPMENT	10,789	12,000	12,500	12,395	12,000
701	ADMINISTRATION EQUIPMENT	2,444	9,100	12,370	12,369	2,610
709	DATA PROCESSING EQUIPMENT	9,716	12,000	12,000	5,492	32,000
TOTAL CENTRAL AND OTHER		\$ 1,651,170	\$ 1,831,058	\$ 1,898,819	\$ 1,852,189	\$ 1,830,116
73100	FOOD SERVICE					
105	SUPERVISOR/DIRECTOR	\$ 113,352	\$ 120,540	\$ 120,772	\$ 116,797	\$ 106,783
117	CAREER LADDER PROGRAM	2,000	2,000	2,000	1,800	-
119	ACCOUNTANTS/BOOKKEEPERS	31,477	32,151	32,322	32,317	36,409
127	CAREER LADDER EXT. CONTRACT	2,000	2,000	2,000	2,000	-
162	CLERICAL PERSONNEL	1,992	-	-	-	-
165	CAFETERIA PERSONNEL	72,720	42,917	72,032	63,969	41,998
189	OTHER SALARIES & WAGES	-	-	-	-	31,577
201	SOCIAL SECURITY	13,561	12,376	14,100	13,309	13,440
204	STATE RETIREMENT	18,786	15,799	19,206	18,325	25,236
206	LIFE INSURANCE	145	570	186	170	390
207	MEDICAL INSURANCE	15,538	31,921	17,110	16,363	19,940
210	UNEMPLOYMENT COMPENSATION	14,828	22,000	22,000	5,394	22,000
212	EMPLOYER MEDICARE	3,172	2,894	3,298	3,113	3,143
342	PAYMENTS TO SCHOOLS - BREAK.	578,633	740,000	740,000	733,069	740,000
343	PAYMENTS TO SCHOOLS - LUNCH	2,955,677	3,760,000	3,760,000	3,287,856	3,760,000
355	TRAVEL	4,962	5,000	5,000	4,788	5,000
399	OTHER CONTRACTED SERVICES	51,799	61,392	20,167	10,676	23,892
422	FOOD SUPPLIES	39,943	30,000	47,351	39,797	30,000
435	OFFICE SUPPLIES	1,705	1,500	1,500	1,654	1,500
499	OTHER SUPPLIES AND MATERIALS	16,750	8,000	12,200	10,464	8,000
524	IN SERVICE/STAFF DEVELOPMENT	3,317	3,000	3,000	3,674	3,000
710	FOOD SERVICE EQUIPMENT	37,516	6,500	6,500	6,344	6,500
TOTAL FOOD SERVICE		\$ 3,979,873	\$ 4,900,560	\$ 4,900,744	\$ 4,371,879	\$ 4,878,808

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

		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
73300	COMMUNITY SERVICES					
116	TEACHERS	\$ 240,570	\$ 247,937	\$ 252,937	\$ 248,229	\$ 260,810
117	CAREER LADDER PROGRAM	2,998	3,000	3,000	3,000	3,000
163	EDUCATIONAL ASSISTANTS	40,042	43,341	96,305	91,281	112,420
189	OTHER SALARIES & WAGES	-	-	-	-	-
201	SOCIAL SECURITY	17,033	18,245	21,137	20,393	23,326
204	STATE RETIREMENT	18,037	18,825	25,271	24,295	30,685
206	LIFE INSURANCE	427	627	726	726	798
207	MEDICAL INSURANCE	42,244	50,424	60,074	59,552	58,857
210	UNEMPLOYMENT	-	2,000	2,000	-	2,000
212	EMPLOYER MEDICARE	3,984	4,267	4,944	4,769	5,456
370	CONTRACTS FOR SUBSTITUTE TEA	7,553	6,858	6,858	7,901	7,489
429	INSTRUCTIONAL SUPP & MAT	-	-	-	-	-
499	OTHER SUPPLIES AND MATERI	1,200	6,400	6,400	612	6,400
599	OTHER CHARGES	31,631	35,000	35,000	36,766	40,000
TOTAL COMMUNITY SERVICES		\$ 405,719	\$ 436,924	\$ 514,652	\$ 497,523	\$ 551,241
73400	EARLY CHILDHOOD EDUCATION					
116	TEACHERS	\$ -	\$ -	\$ 135,380	\$ 129,844	\$ 308,482
117	CAREER LADDER PROGRAM	-	-	1,000	900	-
163	EDUCATIONAL ASSISTANTS	-	-	43,867	43,867	110,513
201	SOCIAL SECURITY	-	-	10,736	10,250	25,978
204	STATE RETIREMENT	-	-	12,540	12,379	33,177
206	LIFE INSURANCE	-	-	411	411	696
207	MEDICAL INSURANCE	-	-	54,778	54,342	102,723
212	EMPLOYER MEDICARE	-	-	2,510	2,397	6,075
370	CONTRACTS FOR SUBSTITUTE TEA	-	-	3,001	3,511	2,997
399	OTHER CONTRACTED SERVICES	-	-	-	-	926
422	FOOD SUPPLIES	-	-	-	-	4,800
429	INSTRUCTIONAL SUPP & MAT	-	-	28,726	28,880	8,180
499	OTHER SUPPLIES AND MATERIALS	-	-	14,966	16,393	19,840
524	IN SERVICE/STAFF DEVELOPMENT	-	-	3,000	1,307	13,275
599	OTHER CHARGES	-	-	2,000	1,537	-
EARLY CHILDHOOD EDUCATION		\$ -	\$ -	\$ 312,915	\$ 306,017	\$ 637,662
76100	REGULAR CAPITAL OUTLAY					
399	OTHER CONTRACTED SERVICES	\$ 21,884	\$ 20,000	\$ 20,000	\$ 20,390	\$ 20,000
724	SITE DEVELOPMENT	8,500	25,000	25,000	5,155	25,000
799	OTHER CAPITAL OUTLAY	460,004	-	-	-	100,000
TOTAL REGULAR CAPITAL OUTLAY		\$ 490,388	\$ 45,000	\$ 45,000	\$ 25,545	\$ 145,000

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

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
99100 OPERATING TRANSFERS					
590 TRANSFERS TO OTHER FUNDS	\$ 4,265,148	\$ -	\$ 4,127,051	\$ 4,127,051	\$ 689,029
TOTAL OPERATING TRANSFERS	\$ 4,265,148	\$ -	\$ 4,127,051	\$ 4,127,051	\$ 689,029
EXPENDITURES: GEN. PURPOSE SCHOOLS	\$ 176,286,033	\$ 184,999,854	\$ 193,680,174	\$ 189,739,753	\$ 204,627,000

GENERAL DEBT SERVICE FUND

And

EDUCATION DEBT SERVICE FUND

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

The Education Debt Service Fund is used to account for resources from the General Purpose School fund and the payment of principal and interest for the Schools' lighting project.



GENERAL DEBT SERVICE
FUND 151
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES					
40110 CURRENT PROPERTY TAX	\$ 24,392,636	\$ 25,370,973	\$ 26,000,000	\$ 25,975,030	\$ 28,668,208
40120 TRUSTEE'S COLLECT - PRIOR YR	525,922	540,000	460,000	460,384	488,600
40130 CLERK & MASTERS COLLECTION	286,556	262,860	285,000	266,513	308,570
40140 INTEREST AND PENALTY	108,155	98,100	100,000	98,262	104,760
40150 PICK-UP TAXES	110,229	90,000	130,000	140,550	130,430
40161 PAY IN LIEU OF TAXES - TVA	3,893	3,893	3,893	3,893	4,158
40210 LOCAL OPTION SALES TAX	2,446,723	2,750,000	2,690,000	2,675,687	3,020,000
40250 LITIGATION TAX - GENERAL	557,253	540,000	566,700	599,078	570,000
40270 BUSINESS TAX	550,495	488,570	521,000	607,295	659,020
TOTAL LOCAL TAXES	\$ 28,981,863	\$ 30,144,396	\$ 30,756,593	\$ 30,826,691	\$ 33,953,746
OTHER LOCAL REVENUES					
44110 INVESTMENT INCOME	\$ 1,134,647	\$ 600,000	\$ 2,040,000	\$ 1,965,149	\$ 2,700,000
44120 LEASE/RENTALS	116,250	116,250	116,250	116,250	116,250
44510 ACCRUED INTEREST ON DEBT ISSUE	284,089	-	-	244,301	-
TOTAL OTHER LOCAL REVENUES	\$ 1,534,986	\$ 716,250	\$ 2,156,250	\$ 2,325,700	\$ 2,816,250
OTHER SOURCES (NON-REVENUE)					
49400 PROCEEDS OF REFUNDING BONDS	\$ 60,165,000	\$ -	\$ -	\$ -	\$ -
49410 PREMIUMS ON DEBT SOLD	4,740,330	-	-	236,972	-
49800 TRANSFERS IN	3,837,188	2,062,500	3,377,000	3,348,375	2,937,500
TOTAL OTHER SOURCES (NON-REVENUE)	\$ 68,742,518	\$ 2,062,500	\$ 3,377,000	\$ 3,585,347	\$ 2,937,500
REVENUES: GENERAL DEBT SERVICE	\$ 99,259,368	\$ 32,923,146	\$ 36,289,843	\$ 36,737,738	\$ 39,707,496
EXPENDITURES					
OTHER GENERAL ADMINISTRATION	\$ 557,961	\$ 859,260	\$ 896,850	\$ 773,210	\$ 1,001,400
GENERAL GOV'T PRINCIPAL PYMTS	2,008,735	1,901,190	1,901,190	1,901,190	1,894,195
EDUCATION PRINCIPAL PYMTS	15,710,714	18,103,259	18,103,259	18,103,259	22,644,891
GENERAL GOV'T INTEREST PYMTS	2,007,805	2,086,575	2,086,575	2,086,574	2,808,521
EDUCATION INTEREST PYMTS	12,057,603	12,681,936	12,681,936	12,681,936	14,088,304
GENERAL GOV'T OTHER DEBT ISSUANCE	294,350	-	-	61,613	-
EDUCATION OTHER DEBT ISSUANCE	328,145	-	-	175,359	-
OTHER USES	64,792,077	-	-	-	-
EXPENDITURES: GENERAL DEBT SERVICE	\$ 97,757,390	\$ 35,632,220	\$ 35,669,810	\$ 35,783,141	\$ 42,437,311
Beginning Fund Balance July 1,				\$ 30,266,867	\$ 31,221,464
Ending Fund Balance June 30,				\$ 31,221,464	\$ 28,491,649

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

		2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
51900	OTHER GEN. ADMINISTRATION					
510	TRUSTEE'S COMMISSION	\$ 552,376	\$ 559,260	\$ 596,850	\$ 595,223	\$ 701,400
605	UNDERWRITER'S DISCOUNT	-	-	-	-	-
606	OTHER DEBT ISSUANCE CHARGES	-	250,000	250,000	166,538	250,000
699	OTHER DEBT SERVICE	5,585	50,000	50,000	11,450	50,000
OTHER GENERAL ADMINISTRATION		\$ 557,961	\$ 859,260	\$ 896,850	\$ 773,210	\$ 1,001,400
82110	GENERAL GOVERNMENT					
601	PRINCIPAL ON BONDS	\$ 1,460,235	\$ 1,711,190	\$ 1,711,190	\$ 1,711,190	\$ 1,694,195
602	PRINCIPAL ON NOTES	548,500	190,000	190,000	190,000	200,000
GENERAL PRINCIPAL PAYMENTS		\$ 2,008,735	\$ 1,901,190	\$ 1,901,190	\$ 1,901,190	\$ 1,894,195
82130	EDUCATION					
601	PRINCIPAL ON BONDS	\$ 10,674,765	\$ 12,428,810	\$ 12,428,810	\$ 12,428,810	\$ 12,990,805
602	PRINCIPAL ON NOTES	5,035,949	5,674,449	5,674,449	5,674,449	9,654,086
EDUCATION PRINCIPAL PAYMENTS		\$ 15,710,714	\$ 18,103,259	\$ 18,103,259	\$ 18,103,259	\$ 22,644,891
82210	GENERAL GOVERNMENT					
603	INTEREST ON BONDS	\$ 1,900,851	\$ 2,007,675	\$ 2,007,675	\$ 2,007,674	\$ 2,741,021
604	INTEREST ON NOTES	106,955	78,900	78,900	78,900	67,500
GENERAL GOVERNMENT INTEREST PYMTS		\$ 2,007,805	\$ 2,086,575	\$ 2,086,575	\$ 2,086,574	\$ 2,808,521
82230	EDUCATION					
603	INTEREST ON BONDS	\$ 10,764,367	\$ 11,688,411	\$ 11,688,411	\$ 11,688,411	\$ 13,462,028
604	INTEREST ON NOTES	1,293,236	993,525	993,525	993,525	626,276
EDUCATION INTEREST PAYMENTS		\$ 12,057,603	\$ 12,681,936	\$ 12,681,936	\$ 12,681,936	\$ 14,088,304
82310	GENERAL GOVERNMENT					
605	UNDERWRITER'S DISCOUNT	\$ 148,400	\$ -	\$ -	\$ 61,613	\$ -
606	OTHER DEBT ISSUANCE CHARGES	145,950	-	-	-	-
GENERAL GOVERNMENT OTHER DEBT SERVICE		\$ 294,350	\$ -	\$ -	\$ 61,613	\$ -
82330	EDUCATION					
605	UNDERWRITER'S DISCOUNT	\$ 62,178	\$ -	\$ -	\$ 175,359	\$ -
606	OTHER DEBT ISSUANCE CHARGES	52,950	-	-	-	-
699	OTHER DEBT SERVICE	213,017	-	-	-	-
GENERAL GOVERNMENT OTHER		\$ 328,145	\$ -	\$ -	\$ 175,359	\$ -
99300	OTHER USES-REFUNDED BOND ESCROW AGENT					
699	OTHER DEBT SERVICE	\$ 64,792,077	\$ -	\$ -	\$ -	\$ -
OTHER USES		\$ 64,792,077	\$ -	\$ -	\$ -	\$ -
EXPENDITURES: GENERAL DEBT SERVICE		\$ 97,757,390	\$ 35,632,220	\$ 35,669,810	\$ 35,783,141	\$ 42,437,311

EDUCATION DEBT SERVICE
FUND 156
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

	2004-2005	2005-2006 BUDGET		2005-2006	2006-2007
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
OTHER LOCAL REVENUES					
44110 INVESTMENT INCOME	\$ -	\$ -	\$ 60,000	\$ 59,848	\$ -
44510 ACCRUED INTEREST ON DEBT ISSUE	-	-	8,667	8,867	-
TOTAL OTHER LOCAL REVENUES	\$ -	\$ -	\$ 68,667	\$ 68,715	\$ -
OTHER SOURCES (NON-REVENUE)					
49800 TRANSFERS IN	\$ -	\$ -	\$ 326,600	\$ 326,600	\$ 689,029
TOTAL OTHER SOURCES (NON-REVENUE)	\$ -	\$ -	\$ 326,600	\$ 326,600	\$ 689,029
REVENUES: GENERAL DEBT SERVICE	\$ -	\$ -	\$ 395,267	\$ 395,315	\$ 689,029
EXPENDITURES					
51900 OTHER GEN. ADMINISTRATION					
510 TRUSTEE'S COMMISSION	\$ -	\$ -	\$ 690	\$ 564	\$ -
OTHER GENERAL ADMINISTRATION	\$ -	\$ -	\$ 690	\$ 564	\$ -
82130 EDUCATION					
601 PRINCIPAL ON BONDS	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 541,429
602 PRINCIPAL ON NOTES	-	-	-	-	-
EDUCATION PRINCIPAL PAYMENTS	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 541,429
82230 EDUCATION					
603 INTEREST ON BONDS	\$ -	\$ -	\$ 26,600	\$ 26,600	\$ 147,600
604 INTEREST ON NOTES	-	-	-	-	-
EDUCATION INTEREST PAYMENTS	\$ -	\$ -	\$ 26,600	\$ 26,600	\$ 147,600
82330 EDUCATION					
606 OTHER DEBT ISSUANCE CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
699 OTHER DEBT SERVICE	-	-	-	-	-
GENERAL GOVERNMENT OTHER	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES: GENERAL DEBT SERVICE	\$ -	\$ -	\$ 327,290	\$ 327,164	\$ 689,029
Beginning Fund Balance July 1,				\$ (0)	\$ 68,151
Ending Fund Balance June 30,				\$ 68,151	\$ 68,151

2006-2007 Capital Budget

Overview

Presented on the following pages is the 2006-2007 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 2006-2007 capital budget is funded through development tax, contributions, the issuance of bonds, notes and the use of undesignated portions of prior debt issues. Many of the projects in this presentation represent continuation or additional phases of projects initiated in previous years. This budget reflects each project in its entirety, with detail reflecting expenditures to date.

DIFFERENCES BETWEEN OPERATING AND BUDGET CAPITAL EXPENDITURES

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

OPERATING AGENCIES RESPONSIBLE FOR CAPITAL BUDGET DEVELOPMENT AND IMPLEMENTATION

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

BOARD OF EDUCATION

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

HEALTH & EDUCATION COMMITTEE

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

PROPERTY MANAGEMENT

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

BUDGET COMMITTEE

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

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

FINANCING OF THE CAPITAL BUDGET

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

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

AMENDING THE CAPITAL BUDGET

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

GENERAL GOVERNMENT CAPITAL PROJECTS

In December, 2002, the Board of Commissioners approved a facilities master plan prepared by RM Plan Group, in association with Rufus Johnson Associates as the final approved and authorized plan for the county. In January 2003, the Commissioners approved a construction schedule for the facilities master plan and to initially proceed with the following projects: Archives, Correctional Work Center, and Juvenile Detention Center. Funding to begin these projects was obtained through bonds issued in April, 2003 and from local development tax funds.

The Archive building is expected to be completed late August or early September, 2006.

The architect for the Correctional Work Center and the Juvenile Detention Center has been selected, and the project is expected to be bid in the fall of 2006.

During 2005-2006, the property management committee determined a need for additional general office space. The old county health department will be renovated to house the drug court offices, insurance office and human resource office. Funding for this project is from the development tax. This project should be completed by March, 2007.

The committee also determined that the health department located in Smyrna was also in need of renovation. This project is expected to be completed late in the fiscal year 2007.

Future projects include a Justice Center, parking facility, addition of 500-700 bed cell block to the current adult detention center and a law enforcement building.

Rutherford County has agreed to participate in funding road improvement projects with the State of Tennessee and City of Murfreesboro. This includes improvements to Manson Pike, Florence Road, Beesley Road, Joe B. Jackson Parkway, and the Southgate Street Expansion. The Commissioners have also authorized the county to proceed with improvements to Halls Hill Pike. The county will lead this project with the City of Murfreesboro's participation. The estimated commitment for these projects will require approximately \$14.7 million in capital funds. Of this amount, approximately \$10.7 million has been received from the development tax and bond proceeds.

EDUCATION CAPITAL PROJECTS

The following list provides information on education capital projects initiated by the Board of Education. Detailed information related to original budget, amended budget, commitments to date and expenditures to date are presented on the following pages 101 and 102. Phase IV and V projects are funded by bonds, transfers from other completed projects and contributions from the General Purpose School Fund.

PHASE IV PROJECTS

STEWARTS CREEK ELEMENTARY. This project is for construction of a new elementary school located in the Almadale area for a core of 1,000 students and classroom space of 850 students. The target date for the school to open is August 2006.

STEWARTS CREEK MIDDLE. This project is for construction of a new middle school located in the Almadale area for 1,000 students. The target date for the school to open is August 2006.

ALMADALE PROPERTY. This project is for future construction of a high school in the Almadale area.

LAVERGNE LAKE ELEMENTARY. This project is for construction of a new elementary school located in the LaVergne area for a core of 1,000 students and classroom space of 850 students. The target date for the school to open is August 2007.

PHASE V PROJECTS

BLACKMAN HIGH ADDITION. This project will add 26 classrooms will expand/renovate the performing arts section. The target date for completion is August, 2007.

OAKLAND & RIVERDALE RENOVATIONS. At each school, this project will add 21 new classrooms and displace 13 classrooms by the renovation. Each school will net eight additional classrooms with this renovation. The target date for completion is August, 2007.

SMYRNA ELEMENTARY ADDITION. This project adds 14 new classrooms. The target date for completion is August, 2007.

ROCKVALE MIDDLE SCHOOL. This project was set up from the remaining funds from the completed middle school projects at Blackman Middle, Rock Springs Middle and Christiana Middle. It will be used in the preliminary stages for a new middle school.

CITY/COUNTY SEWER PROJECT. This is a joint project between the Board of Education and the City of Murfreesboro to install a sewer line to the proposed Rockvale Middle and Rockvale High School site. The County is responsible for the cost of engineering, acquiring right of ways, and one half the cost of construction. The City of Murfreesboro will establish a separate assessment district to collect tap fees on behalf of the City and the County.

**Rutherford County, Tennessee
General Capital Projects
2006-2007**

DESCRIPTION	Project Estimate	FUNDING	Contracts to Date	Expended To date
RENOVATION of OLD HEALTH DEPTS.				
Transfer from Lane Project		\$ 2,500		
Transfer from Development Tax		45,200		
2006 Bond Issue		910,000		
ARCHITECT			\$ 67,472	\$ 14,925
BUILDING IMPROVEMENT				
total project		\$ 957,700	\$ 67,472	\$ 14,925
COUNTY ARCHIVE				
Development Tax-10/24/03		\$ 150,000		
2003A Bond Issue		1,250,000		
Transfer from PAWS-11/2005		10,000		
Grant - 3/2006		4,900		
ARCHITECT			126,745	124,225
ENGINEERING			400	400
CONSTRUCTION			1,206,231	946,411
FURNITURE & EQUIPMENT			4,899	4,899
SITE DEVELOPMENT			5,350	5,350
total project	\$ 1,400,000	\$ 1,414,900	\$ 1,343,625	\$ 1,081,285
AGRICULTURE PROJECTS				
Sale of Guy James Property		\$ 4,000,000		
Not available for this project		\$ (494,405)		
ARCHITECT			\$ 250,000	
ENGINEERING SERVICES				
CONSTRUCTION				
LAND				
total project	\$ -	\$ 3,505,595	\$ 250,000	\$ -
JUSTICE CENTER				
2003 Bond Issue		\$ 1,000,000		
Transfer from Correctional Work Ctr.		450,000		
ENGINEERING SERVICES			24,075	24,075
LAND			1,181,790	1,181,790
total project	\$ 35,000,000	\$ 1,450,000	\$ 1,205,865	\$ 1,205,865
SMYRNA HEALTH DEPARTMENT RENOVATION				
Christy Houston Foundation (11/05)		\$ 453,385		
State of Tennessee (12/05)		72,844		
State of Tennessee (2/06)		13,678		
Transfer from GF - per state		61,687		
ENGINEERING SERVICES				
LAND				
total project	\$ 550,000	\$ 601,594	\$ -	\$ -

Rutherford County, Tennessee
General Capital Projects
2006-2007

DESCRIPTION	Project Estimate	FUNDING	Contracts to Date	Expended To date
JUVENILE DETENTION CENTER/CORRECTIONAL WORK CENTER				
2003 Bond Issue		\$ 1,050,000		
Development Tax-Architect		12,000		
Transfer to Justice Center		(450,000)		
2004 Bond Issue		3,378,563		
Development Tax 6/2006-land		500,000		
2006 Bond Issue		13,410,680		
ARCHITECT			\$ 1,285,600	\$ 417,020
ENGINEERING			36,600	27,600
PERMITS			250	250
CONSULTANT			388,674	277,407
total project	\$ 25,000,000	\$ 17,901,243	\$ 1,711,124	\$ 722,277
CITY/CO ROAD PROJECTS				
Initial Investment 5/1999 - BEESLEY		\$ 225,000		
Advance fm Hwy Dept (for BEESLEY)		398,325		
Interest earned and used toward expenses - Beesley		101,313		
2001 Bond Issue		334,216		
From School Cap. Proj (Siegel Road)		51,828		
Development Tax-Manson		225,000		
2003 Undesignated (Bond)		189,873		
2003 Bond Issue		2,015,000		
2004 Bond Issue		3,477,471		
Development Tax-2/2006		500,000		
2006 Bond Issue		3,250,000		
SIEGEL & Thompson Lane	\$ 1,713,771		\$ 1,713,771	\$ 1,713,771
MANSON	2,571,753		2,521,753	2,521,753
BEESLEY (const - \$2,944,750)	3,634,662		623,315	623,315
JBK PKWY	1,738,000			
FLORENCE	2,993,074			
HALLS HILL PIKE	2,000,000		218,000	32,700
South Gate BLVD	100,000			
total project	\$ 14,751,260	\$ 10,768,025	\$ 5,076,839	\$ 4,891,539

**Rutherford County, Tennessee
School Capital Budget
2006-2007**

PHASE IV

DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
STEWARTS CREEK ELEMENTARY				
Architect	\$ 300,000	\$ 376,959	\$ 416,946	\$ 416,946
Engineering		51,057	84,547	62,291
Construction		12,902,718	11,659,888	11,027,319
Land	299,388	299,388	299,388	299,388
Furniture		310,000	292,984	-
Equipment		275,000	270,691	44,768
Technology		835,000	612,265	157,895
Other Equip.(phones)		40,000	34,482	499
Other Capital Outlay		140,000	112,703	-
Site Development		522,534	1,828,578	1,711,129
Unallocated	10,500,000	-	-	-
total project	\$ 11,099,388	\$ 15,752,656	\$ 15,612,472	\$ 13,720,235
STEWARTS CREEK MIDDLE				
Architect	\$ 360,000	\$ 443,172	\$ 457,980	\$ 440,859
Engineering		66,149	87,875	67,830
Construction		15,169,115	13,664,346	12,873,599
Land	419,148	419,148	419,148	419,148
Furnilture		440,000	434,324	181,524
Equipment		505,000	500,143	45,131
Technology		1,070,000	669,588	180,520
Other Equip.(phones)		40,000	30,253	494
Other Capital Outlay		245,000	147,614	-
Site Development		729,752	2,273,641	2,163,664
Unallocated	14,150,000	-	-	-
total project	\$ 14,929,148	\$ 19,127,336	\$ 18,684,912	\$ 16,372,769
ALMAVILLE PROPERTY				
Architect	\$ -	\$ 20,184	\$ -	\$ -
Engineering	16,800	19,650	19,650	19,650
Construction		-	-	-
Land	1,921,464	1,974,688	1,974,688	1,974,688
Furniture & Equipment		-	-	-
Site Development		1,387,779	1,387,779	1,079,570
total project	\$ 1,938,264	\$ 3,402,301	\$ 3,382,117	\$ 3,073,908
LAVERGNE LAKE ELEMENTARY				
Architect	\$ -	\$ 495,043	\$ 488,069	\$ 450,223
Engineering		117,595	62,275	61,677
Construction		13,050,000	13,114,000	713,234
Furniture & Equipment		1,700,000	-	-
Site Development		3,466,869	3,358,640	1,034,447
Unallocated	11,000,000	-	-	-
total project	\$ 11,000,000	\$ 18,829,507	\$ 17,022,984	\$ 2,259,581

**Rutherford County, Tennessee
School Capital Budget
2006-2007**

PHASE IV

DESCRIPTION	A Original Budget	B AMENDED BUDGET	C Contracts to Date	D Expended To date
BLACKMAN HIGH ADDITION				
ARCHITECT	\$ 292,000	\$ 292,000	\$ 303,051	\$ 228,509
ENGINEERING SERVICES	15,000	15,000	17,869	6,827
CONSTRUCTION	6,650,000	6,650,000		
FURNITURE	600,000	600,000		
SITE DEVELOPMENT	350,000	350,000	11,300	11,300
total project	\$ 7,907,000	\$ 7,907,000	\$ 332,220	\$ 246,636
SMYRNA ELEMENTARY ADDITION				
ARCHITECT	\$ 92,000	\$ 92,000	\$ 90,000	\$ 67,142
ENGINEERING SERVICES	15,000	15,000	14,967	4,562
CONSTRUCTION	1,900,000	1,900,000		
FURNITURE	380,000	380,000		
SITE DEVELOPMENT	100,000	100,000	3,750	3,750
total project	\$ 2,487,000	\$ 2,487,000	\$ 108,717	\$ 75,454
RIVERDALE HIGH RENOVATION				
ARCHITECT			\$ 327,150	\$ 31,715
BUILDING IMPROVEMENT	6,676,845	6,676,845		
total project	\$ 6,676,845	\$ 6,676,845	\$ 327,150	\$ 31,715
OAKLAND HIGH RENOVATION				
ARCHITECT	\$ -	\$ -	\$ 312,766	\$ 30,318
BUILDING IMPROVEMENT	6,374,025	6,374,025		
total project	\$ 6,374,025	\$ 6,374,025	\$ 312,766	\$ 30,318
ROCKVALE MIDDLE SCHOOL				
ENGINEERING SERVICES	\$ 50,571	\$ 50,571	\$ 70,707	\$ 63,071
LAND		1,681,000		
SITE DEVELOPMENT		4,240		
total project	\$ 50,571	\$ 1,735,811	\$ 70,707	\$ 63,071
2006 REPAIRS				
SMYRNA MIDDLE HVAC & PAVING	\$ 1,865,001	\$ 1,865,001		
LAVERGNE PRIMARY HVAC	800,052	800,052		
OAKLAND/RIVERDALE PAVING	360,000	360,000		
total project	\$ 3,025,053	\$ 3,025,053	\$ -	\$ -
CITY/COUNTY SEWER PROJECT				
ENGINEERING	\$ 2,000,000	\$ 2,000,000		
total project	\$ 2,000,000	\$ 2,000,000	\$ -	\$ -

RUTHERFORD COUNTY SCHOOL BUILDING PROGRAM
Phase IV
July 1, 2006

SOURCE OF FUNDING	Stewarts Creek Middle	Stewarts Creek Elementary	Almaville Property	Lavergne Lake Elementary
GPS (Phase IV - Almaville School Complex)	560,000	2,220,000	16,800	
Interfund Note - GPS			1,080,000	
GPS (LaVergne Lake Elementary)				1,823,000
2004 Bonds (lgip 10)	18,567,336	13,532,656	2,305,501	684,507
2006 Bonds (lgip 9)				16,322,118
FUNDING SOURCE	= \$ 19,127,336	\$ 15,752,656	\$ 3,402,301	\$ 18,829,625
Amended Budget Phase IV	= \$ 19,127,336	\$ 15,752,656	\$ 3,402,301	\$ 18,829,507
Variance Between Source & Budget	= \$ -	\$ -	\$ -	\$ 118

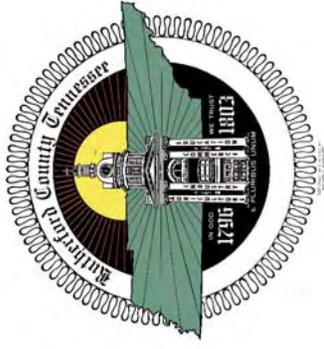
RUTHERFORD COUNTY SCHOOL BUILDING PROGRAM
Phase V
July 1, 2006

SOURCE OF FUNDING	Blackman High Addition	Riverdale High Renovation	Oakland High Renovation	Smyrna Elementary Addition	2006 Repair	City/County Sewer Project	Rockvale Middle School
Transfer from Phase III(New Middle)							41,921
Transfer from Phase III(New Middle)							2,300
GPS (Rockvale Middle School)							218,000
2003 Bonds (LGIP 3)							6,350
2006 Bonds (Lgip 9)	7,907,000	6,676,975	6,374,025	2,487,100	3,025,053	2,000,000	1,463,000
Transfer from Phase III(Christiana Middle)							4,240
FUNDING SOURCE	= \$ 7,907,000	\$ 6,676,975	\$ 6,374,025	\$ 2,487,100	\$ 3,025,053	\$ 2,000,000	\$ 1,735,811
Amended Budget Phase V	= \$ 7,907,000	\$ 6,676,845	\$ 6,374,025	\$ 2,487,000	\$ 3,025,053	\$ 2,000,000	\$ 1,735,811
Variance Between Source & Budget	= \$ -	\$ 130	\$ -	\$ 100	\$ -	\$ -	\$ -

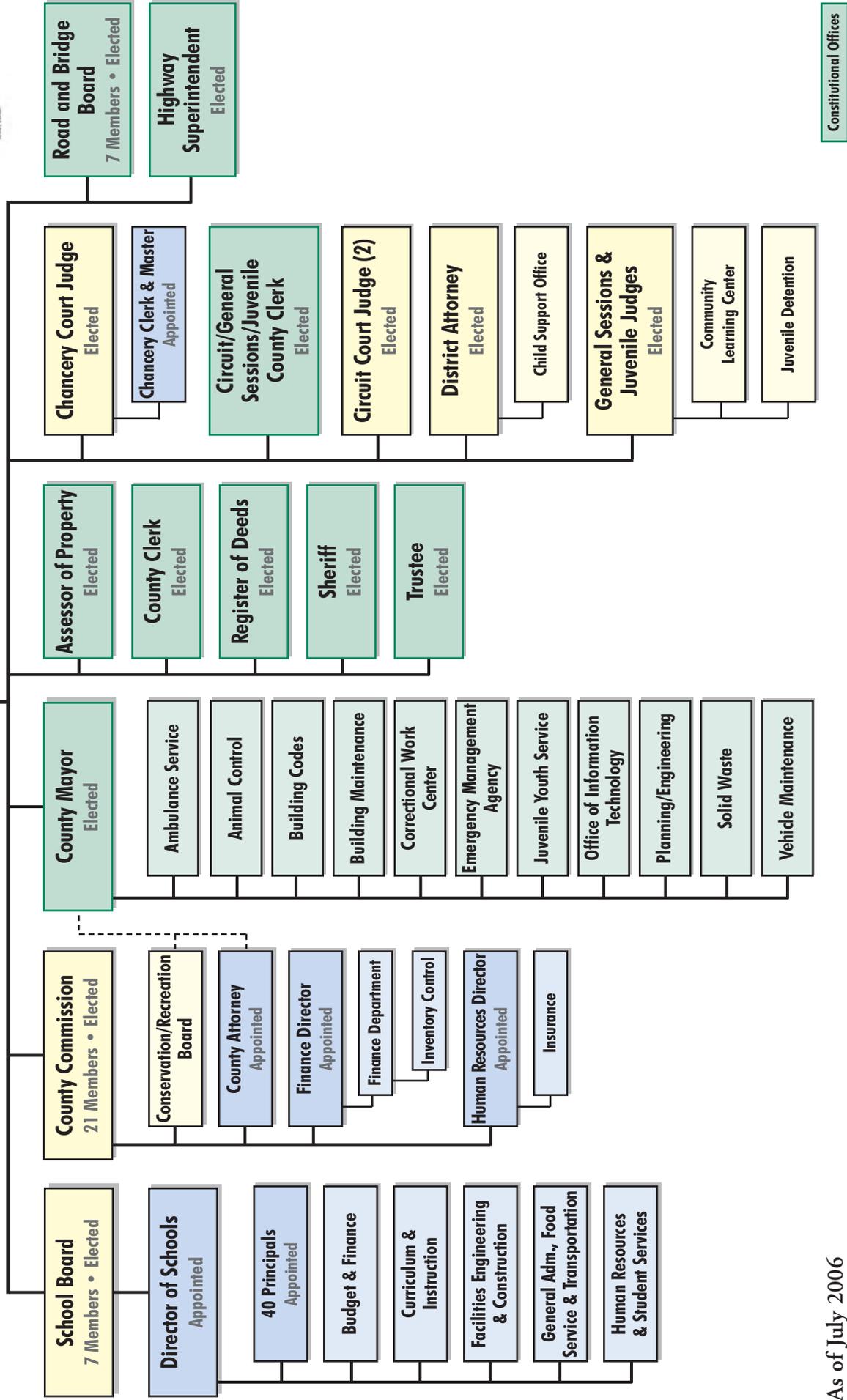
**RUTHERFORD COUNTY, TENNESSEE
POTENTIAL CAPITAL PROJECTS**

DESCRIPTION	Project Estimate
POTENTIAL GENERAL CAPITAL PROJECTS	
ROAD - Cut Off Road	\$ 3,000,000
ROAD - Epps Mill Road	4,200,000
ROAD - Rucker	unknown
Criminal Justice Center	34,000,000
Parking Facility	4,000,000
Law Enforcement Building & 500-700 Bed Cell Block	30,000,000
Ambulance Stations (5 thru 2012)	1,000,000
	<u>\$ 76,200,000</u>
POTENTIAL EDUCATION CAPITAL PROJECTS	
LaVergne Primary Renovation	3,000,000
Campus School	2,500,000
Buchanan Renovation	3,000,000
Major Capital Repairs - 2008	3,250,000
(Rockvale) Middle South of 96	19,875,000
Middle School perhaps Compton Rd area	22,100,000
Elementary in Baker Road Area	20,240,000
South Buchanan Elementary	19,700,000
Rockvale High - mass grading	1,850,000
Rockvale High School	40,340,000
Buchanan Middle	21,500,000
New Elementary 09/10	13,462,000
McFadden Renovation	3,090,000
Major Capital Repairs - 2009	3,250,000
New Elementary 10/11 design/land	962,000
City of Murfreesboro Share of Proceeds (estimate)	16,230,518
	<u>\$ 194,349,518</u>

Rutherford County Government Organizational Chart



ELECTORATE



Who's who in Rutherford County



COUNTY MAYOR

Fund# 101
Account 51300, page 13

Ernest Burgess
Elected Official
2006-2010

County Courthouse Suite 101

Phone (615) 898-7745

E-mail: eburgess@rutherfordcounty.org

Fax: (615) 898-7747

Mission Statement:

The County Mayor's Office directs, organizes and coordinates County government activities and oversees the day-to-day operations of the County. This department provides for the delivery of services to our customers --- the citizens of Rutherford County, Tennessee in the most efficient and cost effective manner possible.



HIGHWAY DEPARTMENT

Fund# 131
Account 61000-68000, page 61

Mike Williams, Road Superintendent
Elected Official
1992-2008

1510 Rutledge Way

Phone (615) 898-7856

E-mail: mwilliams@rutherfordcounty.org

Fax: (615) 898-7961

Mission Statement:

The Rutherford County Highway Department is responsible for the maintenance of roads that are a part of the county road system. The department consists of a superintendent who directly supervises construction and maintenance of county roads under the authority and direction of a seven-member road board. The Highway Department has various crews which do all types of maintenance, rock crushing, paving, patching, pipe installation, road building and trucking, as well as a shop that does maintenance of all equipment used by the highway department. The department also contracts work from private industry to perform work on the road system as needed.



BOARD OF EDUCATION

Harry Gill, Director of Schools
Appointed Official

2240 South Park Blvd.

Fund# 141

Phone (615) 893-5812

Account 71100-76100, page 73

E-mail: gillh@rcs.k12.tn.us

Fax: (615) 904-3772

Mission Statement:

The mission of the Rutherford County School System is to provide an educational environment that encourages and enables each student to develop to his/her highest potential and to become a responsible and contributing member of society. The superintendent is appointed and is under the authority and direction of an elected seven-member board.



TRUSTEE'S OFFICE

Teb Batey
Elected Official
2006-2010

County Courthouse Suite 102

Fund# 101

Phone (615) 898-7705

Account 52400, page 21

E-mail: tbatey@rutherfordcounty.org

Fax: (615) 898-7970

Mission Statement:

The Trustee's Office is an elective office. The Trustee serves as the treasurer of the county and in this position, he must implement a sound cash management policy because of its affect on other county offices and on taxpayers. The office serves as the county bank since it handles all receipts and disbursements for the operating departments of general government, public education, and highways. The Trustee is responsible for billing and collecting property taxes, maintaining accurate records of property tax payments, managing the total cash of the county, and investing the idle cash funds. The Tennessee Code Annotated describes the operating procedures under which the Trustee must adhere.



CIRCUIT COURT CLERK

Fund# 101

Eloise Gaither
Elected Official
1994-2010

Judicial Building Suite 201

Account 53100, page 23

Phone (615) 898-7820

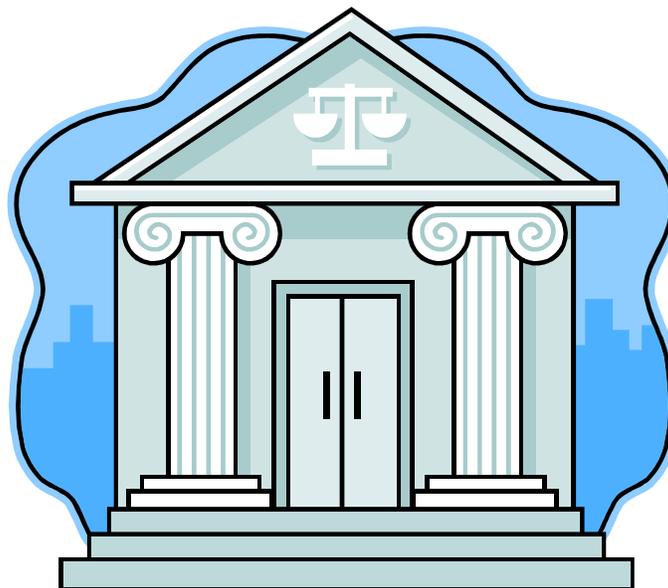
E-mail: egaither@rutherfordcounty.org

Fax: (615) 217-7119

Mission Statement:

By statute, Clerks of Tennessee State Courts are elected or appointed for a term of 4 years. Court Clerks are required to attend court sessions and perform all clerical functions of the court. The clerk is a ministerial officer lacking judicial powers and is subject to all orders of the Court.

The Clerk's duties are set forth in Title 18, T.C.A. The Clerk is responsible for all filings, processing and final disposition of cases, which include several phases of the Civil and Criminal law procedures in the Juvenile, General Sessions (Civil & Criminal), Circuit Civil and Circuit Criminal Courts.



CHANCERY COURT CLERK

Robert Corlew, Chancellor
&
John Bratcher, Clerk & Master

Judicial Building Suite 302

Fund# 101

Elected Official

Phone (615) 898-7860

Account 53400, page 25

E-mail: rcorlew@rutherfordcounty.org
jbratcher@rutherfordcounty.org

Fax: (615) 849-9553

Mission Statement:

The Chancery Court is a Trial Court of general original jurisdiction of all cases of an equitable nature, where the debt or demand exceeds fifty dollars; and every matter of equitable cognizance above said amount is presumed to be within its inherent jurisdiction as a Court of Equity. Established by the Constitution of the State of Tennessee, the Chancery Court has original jurisdiction as a Court of Equity and over certain other matters, as assigned to it by the legislature, some of them exclusively, others concurrently with the Circuit Court. The Chancery Court collects and distributes child support, collects delinquent property taxes for the county and the cities of Murfreesboro, Smyrna, and La Vergne, and administers conservatorships and investment of litigant funds paid into the court's registry. The Clerk and Master is the principal administrative aide to the Chancery Court, providing assistance in the areas of courtroom administration and records management, docket maintenance, revenue management, maintenance of court minutes, official communication, and various other court-associated duties. The Clerk and Master is appointed to sit as special Master to hear temporary child custody and child and spousal support matters. Hearings are conducted on Mondays and Wednesdays. The Clerk and Master is appointed by the Chancellor for a six-year term pursuant to the state constitution.



Robert Corlew



John Bratcher

REGISTER OF DEEDS

Fund# 101

Jennifer Gerhart
Elected Official
1998-2010

319 N. Maple Street, Suite 133

Account 51600, page 15

Phone (615) 898-7870

E-mail: jgerhart@rutherfordcounty.org

Fax: (615) 898-7987

Mission Statement:

The Register of Deeds Office is commissioned by state statute to record and preserve certain documents that provide public notice of property ownership, liens and contracts, and other transactions and information that affects the public interest.

The Register of Deeds Office is given specific direction by state statutes on how to record, index and maintain the records including detailing the specific information that is required on the documents, the information that our office must place on the documents, and the need for accurate indexing of the documents to allow for easy accessibility.

Revenues are derived from recording and filing fees and a commission of the collection of State of Tennessee conveyance and mortgage taxes. Proper accounting procedures are required including the monthly reporting to the State Department of Revenue of all taxes collected. Audits are conducted annually by the State of Tennessee.



SHERIFF'S DEPARTMENT

Truman Jones, Sheriff
Elected Official
1983-2010

940 New Salem Highway

Fund# 101

Phone (615) 898-7770

Account 54110, page 28

E-mail: tjones@rutherfordcounty.org

Fax: (615) 890-5861

Mission Statement:

The office of Sheriff is authorized and established by the Constitution of the State of Tennessee. The Sheriff is a constitutional officer that is elected by regular elections every four years. The sheriff is charged by law to service the courts within the jurisdiction of the county and all courts of record of this state. He/She is charged +with the custody and control of inmates placed in the Detention Facility until discharged by law. He/She is the conservator of the peace by which the Sheriff is to keep the peace, prevent crime, arrest any person lawfully, or to execute process of the law, civil or state.



ADULT DETENTION CENTER

Truman Jones, Sheriff

Fund# 101

Account 54210, page 30

Mission Statement:

The Rutherford County Adult Detention Center is a combined facility under the Sheriff of the County. All inmates within that facility will be provided with a safe, secure and humane environment for staff, inmates and the community. The Rutherford County Adult Detention Center is a primary holding facility that will confine pretrial male and female inmates as well as sentenced prisoners in a podular single cell environment. The detention facility operates their own kitchen and laundry facilities and provides medical services, a library, a law library and outdoor recreation area for use of said inmates. The facility complies with the laws of Rutherford County, the State of Tennessee and the United States.

GENERAL SESSIONS COURT

Judge Ben H. McFarlin, Jr.,
Judge David Loughry,
Judge Larry D. Brandon

Judicial Building Suite 503

Fund# 101

Elected Officials

Phone (615) 898-7831

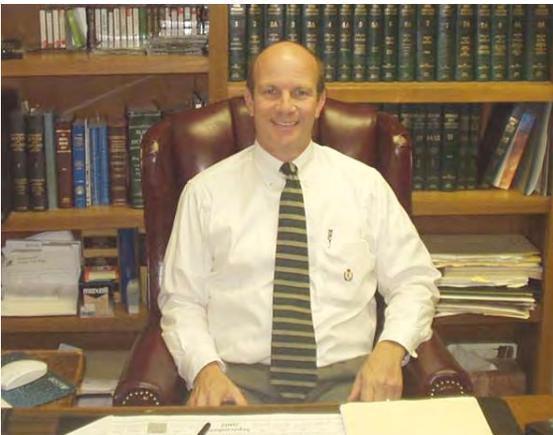
Account 53300, page 24

E-mail: bmcfarlin@rutherfordcounty.org

Fax: (615) 898-7835

Mission Statement:

General Sessions Court is an independent "judicial office". By Tennessee constitution, the General Sessions Judges are elected by county-wide vote to eight (8) year terms. Tennessee Code Annotated Section 16-15-501 vests the court with all the jurisdiction and shall exercise the authority formerly conferred by law upon justices of the peace in all civil and criminal cases, suits and actions. The jurisdiction, power and authority of the court shall be coextensive with the county. In addition, the courts are vested with jurisdiction over probate, county court and juvenile matters. Judicial Commissioners issue criminal process and warrants as set forth by T.C.A. 40-1-111 and T.C.A. 40-5-102, with all the powers enumerated therein.



Judge Ben H. McFarlin,



Judge David Loughry

Picture
Not Available

Judge Larry D. Brandon

JUVENILE COURT

Donna Scott, Juvenile Judge
Elected Official

Judicial Building Suite 301

Fund# 101

Phone (615) 217-0061

Account 53500, page 26

E-mail: dscott@rutherfordcounty.org

Fax: (615) 217-7130

Mission Statement:

The Rutherford County Juvenile Court Judge's key purpose is the practical understanding of youth and families and their behavior problems in relation to their total life needs. In addressing those needs, the Juvenile court Judge encounters some of the most disturbing social problems of our community. The Juvenile Court system has a protective as well as a corrective role toward children. A variety of judicial functions are necessary to undertake the diversity of issues of Juvenile Court. They include making decisions regarding the disposition or rehabilitation of our unruly and delinquent children. We place children who are dependent/neglected and/or abused into state custody for their own protection and possibly terminate those parental rights.



Parentage is established for all children in Rutherford County who are born out of wedlock while attempting to create a bond between both parents and child as well as ordering child support and enforcement of those orders is a consideration. It is the mission of the Rutherford County Juvenile Judge to uphold the law, protect society, protect our children, address the legal and moral obligations of parents and bring society to a better understanding of the problem we face with our youth.



COUNTY ATTORNEY

James C. Cope
Appointed Official

16 Public Square North

Fund# 101

Phone (615) 898-7846

Account 51400, page 14

E-mail: jcope@rutherfordcounty.org

Fax: (615) 893-5581

Mission Statement:

The mission of the Rutherford County Attorney's office is to render legal services to the County and/or any of its officials, departments, offices, branches and boards and to represent the County in legal matters before administrative tribunals and in court effecting or touching upon the conduct of the business of the County. The County Attorney shall utilize the services of his office staff to assist in the administration and handling of the County's legal matters and problems. The County Attorney's Office is not generally responsible for the handling and defense of general liability and casualty claims as this is covered by general liability and casualty insurance. The County Attorney attends the meetings of the Rutherford County Commission and such County Committee meetings as requested from time to time.



ELECTION COMMISSION

H. Hooper Penuel, Jr.
Administrator of Elections
TN Certified

1 Public Square South

Fund# 101

Appointed Official

Phone (615) 898-7743

Account 51500, page 15

E-mail: hpenuel@rutherfordcounty.org

Fax: (615) 898-7938

Mission Statement:

The Election Commission serves to ensure Rutherford County citizens the opportunity to exercise their right to vote in Federal, State, County and Municipal elections within the proper jurisdiction by providing convenient, effective voter registration, voting sites and services, and operating the elections process in an open, fair, and effective manner as required by the laws of Tennessee and of the United States.



FINANCE DEPARTMENT

Lisa A. Nolen, CPA, CGFM **County Courthouse Suite 201**
Appointed Official

Fund# 101

Phone (615) 898-7795

Account 52100, page 19

E-mail: lnolen@rutherfordcounty.org

Fax: (615) 904-7526

Mission Statement:

The Rutherford County Finance Department is committed to ensuring that quality financial services and information are provided to management, departments and related parties for the benefit of the residents of Rutherford County. This is achieved by maintaining a centralized accounting, fixed asset inventory, payroll and budgeting system for all county departments. The department ensures compliance with generally accepted accounting principles, as well as federal and state laws. The department also enables other county departments to demonstrate accountability for the resources that taxpayers have provided to operate their programs.



HUMAN RESOURCE DEPARTMENT

Jeff Craig
Appointed Official

Judicial Building Suite 202

Fund#

Phone (615) 494-4480

Account 51310, page 14

E-mail: jcraig@rutherfordcounty.org

Fax: (615) 904-7526

Mission Statement:

The Human Resources Department seeks to provide effective human resource management by developing and implementing policies, programs and services which contribute to the attainment of both county and employee goals. The department provides information and support in the areas of employment, training, compensation, benefits, and to ensure compliance with all applicable local, state and federal laws, rules and regulations for active and retired employees. The department strives to properly balance the needs of the employees and the needs of Rutherford County Government while encouraging a diverse workforce in a safe and discrimination/harassment free environment with an emphasis on organizational communication.



AGRICULTURE EXTENSION SERVICE

Fund# 101
Account 57100, page 39

Dewayne Trail, Director
State Employee

315 John Rice Blvd
Phone (615) 898-7710
Fax: (615) 898-7999

E-mail: mdtrail2@utk.edu

Mission Statement:

To provide the latest research-based educational information from Tennessee's land-grant college in the areas of Agriculture, Home Economics, 4-H and other Youth, Horticulture, and Community Resource Development to Rutherford County's rural and urban residents. The Extension Service provides specific educational needs for over 100,000 clients, annually, plus mass media programming. This is accomplished through personal visits, phone calls, seminars, field days, group meetings, and newsletters.



AMBULANCE SERVICE

Fund# 101
Account 55130, page 36

Mike Nunley, Director
County Employee

606 East Burton Street
Phone (615) 898-7790
Fax: (615) 898-7952

E-mail: mnunley@rutherfordcounty.org

Mission Statement:

It is the policy and goal of the Rutherford County Emergency Medical Service to provide the community we serve with the best emergency medical care possible. We will fulfill this obligation twenty-four hours a day, seven days a week. We will not be satisfied with a good, average, or excellent overall rating unless we can assure ourselves that every patient receives care appropriate to his or her needs, commensurate with our talents, training and current medical practices.

We realize the key to the efficient and effective delivery of emergency care is not dependent on equipment per se, but on well-trained, dedicated individuals working together toward a common goal. It is our goal, as administrators of R.C.E.M.S. to assemble approximately one hundred (100) of the best individuals, to equip them, and structure a system whereby they may accomplish the best emergency care and transportation of the ill and injured to each prospective patient from a 2000 census population of more than 188,000.



ANIMAL SERVICES

Tracy M. Hill, Director
County Employee

285 John Rice Blvd.

Fund# 101

Phone (615) 898-7740

Account 55120, page 35

E-mail: thill@rutherfordcounty.org

Fax: (615) -8987994

Mission Statement:

The mission of Rutherford County Animal Services is to work in partnership with the community to create a safe, healthy and caring environment for both our citizens and animals through education and courteous, effective enforcement of the Rutherford County Private Act (Chapter #55, Senate Bill 1161) and the laws and regulations of the State of Tennessee.



COMMUNITY CARE NURSING HOME

Charles M. King, Administrator
Employee of Community Care, Inc.

901 County Farm Road

Fund# 101

Phone: (615) 893-2624

Account 55140, page 37

E-mail: mking@rutherfordcounty.org

Fax: (615) 898-7989

Mission Statement:

Community Care of Rutherford County, Inc. is dedicated to the promotion of health and to the advancement of growth for patients of our health care center, the personnel on our staff, and for all people in our community directly or indirectly.

We believe in human dignity; and recognize that each person has physical, mental, emotional, and spiritual needs and rights, and that these rights must be respected. This respect is reflected in our tireless efforts to serve and preserve life and to prepare for its termination through spiritual support, understanding and empathy when death is inevitable.



COMMUNITY LEARNING CENTER

Fund# 101

Dr. Michael Payne
County Employee

400 West Main Street

Account 51900, page 18

E-mail: mpayne@rutherfordcounty.org

Phone (615) 898-4501

Fax: (615) 896-9537

Mission Statement:

The Community Learning Center is an alternative school that serves high school students of Rutherford County. The Community Learning Center is a Category I school that is accredited by the State of Tennessee Department of Education. Our staff includes a Director, Assistant Director, and a classroom teacher. All of the aforementioned people have various academic subjects that they are responsible for teaching.

Our major mission is to take at-risk teens and provide an academic program to ensure that each student will graduate from high school. We also strive to attain other objectives. We attempt to convince them, in certain situations, that there is a right and wrong. We work diligently on improving our students' coping skills which include family members, school officials, teachers, and society as a whole. We use various methods to enhance their self-esteem and worth to society. Finally, we have a passion to persuade our students the importance and magnitude for them to contribute to society as opposed to being a burden to society in regard to the future.



CORRECTIONAL WORK CENTER

Fund# 101

Alan Miller, Superintendent
County Employee

1710 South Church Street

Account 54220, page 31

E-mail: amiller@rutherfordcounty.org

Phone (615) 898-7847

Fax: (615) 898-7837

Mission Statement:

The mission of the Rutherford County Correctional Work Center is as follows: Our primary objective is to provide for the safety of the public, our employees and all offenders placed in our care. To meet this goal, we pledge to supervise all those in our custody by implementing correctional practices that contribute to the effectiveness of the criminal justice system. Our vision is to become a recognized leader for the economic and social contributions provided by our agency to and for the citizens of Rutherford County.



COUNTY BUILDINGS

Ben Mankin, Director
County Employee

502 Memorial Boulevard

Fund# 101

Phone (615) 904-7547

Account 51800, page 17

E-mail: bmankin@rutherfordcounty.org

Fax: (615) 494-9704

Mission Statement:

The Building Maintenance Department's mission is to efficiently maintain the county's facilities in a manner that provides guests, personnel, and officials an environment in which they can perform successfully. This includes maintaining physical locations, facility improvement, risk management, facility and life security, facility and life safety and energy conservation.



ENGINEERING OFFICE

Delwyn Corbitt, County Engineer
County Engineer

1 Public Square South

Fund#10

Phone: (615) 898-7730

Account 51720, page 16

E-mail: dcorbitt@rutherfordcounty.org

Fax: (615) 898-7823

Mission Statement:

The County Engineer provides engineering review services for the Rutherford County Regional Planning Commission, Building Codes and other county departments. The department provides engineering counsel to other county departments and officials as requested. The department reviews subdivision and site development plans submitted for approval by the planning commission for compliance with applicable regulations. An emphasis is placed on storm water management provisions and adherence to articles of the national flood development projects for compliance with approved plans. To ensure that acceptable construction is achieved, the department administers a construction financial surety program with subdivision developers. The department has oversight responsibility for the program to the point where the subdivision is accepted by the highway department.



HEALTH DEPARTMENT

Fund# 101

Andre Fresco
State Employee

100 West Burton Street

Phone (615) 898-7785

Account 55110, page 35

E-mail: andre.fresco@state.tn.us

Fax: (615) 898-7829

Mission Statement:

The mission of the department, in collaboration with state and local governments and private health care systems, is to protect and promote the health of the community. Through assessment, policy development or promotion, and the assurance of the availability of health care we fulfill society's interest in assuring conditions in which people can be healthy.

Assessment is the fundamental role of surveillance, vital records' maintenance, and the evaluation of health status, health care and environmental risks to health. Policy development involves conducting community-level planning and priority setting and promotion of policies or programs for the community. Assurance is the development of necessary health services, provision of those that are population-based and facilitation of access to the benefits of health care.



INFORMATION TECHNOLOGY

Brian Robertson, Director
County Employee

Courthouse Suite 104

Fund# 101

Phone (615) 898-7762

Account 52600, page 22

E-mail: brobertson@rutherfordcounty.org

Fax: (615) 898-7956

Mission Statement:

The Office of Information Technology provides direction, planning, resources and coordination in managing the information systems needs of Rutherford County Government. The mission is to provide continually improving information resources and services in partnership with County Agencies.

Duties and responsibilities include the following: formulation and maintenance of an ongoing information systems planning process; establish and maintain a network infrastructure to support a county-wide network; recording and broadcast of County meetings on Government access cable stations; coordinate multiple vendor activities; county disaster recovery planning; assurance of electronic access to public information by the public; plan, purchase, install, maintain and operate various hardware/software components of the county's computer networks when cost-effective; maintain county systems security; provide training to users; stay informed regarding technological progress and its impact on the county; oversight of geographic information systems and electronic document management systems development; coordinate the county's internet presence; coordinate technological acquisitions and maintenance agreements; and to act as a conduit for open communications with and between all county agencies.



INSPECTION & REGULATION

David Jones, Director
County Employee

1 Public Square South

Fund# 101

Phone (615) 898-7734

Account 54510, page 34

E-mail: djones@rutherfordcounty.org

Fax: (615) 898-7941

Mission Statement:

The Rutherford County Building Codes Department is a service department providing construction inspections by certified building inspectors to protect the public's life, health and welfare in the built environment. Zoning and Code Enforcement policies encourage preservation and protection of neighborhood values. The protection is provided through the adoption and enforcement, by state and local governments, of the performance-based provisions contained in the Standard Building Code and Rutherford County Zoning Resolution.

The department is responsible for the issuance of all residential and commercial building permits. The collection of funds generated by these permits is utilized by the General Fund. The department is also responsible for the preparation and processing of complaints, inspections and other legal notification for violations of the Rutherford County Zoning Resolution and Building Codes.



JUVENILE DETENTION CENTER

Lynn Duke, Director
County Employee

400 West Main Street

Fund# 101

Phone (615) 898-7954

Account 54240, page 32

E-mail: lduke@rutherfordcounty.org

Fax: (615) 898-7967

Mission Statement:

The Rutherford County Juvenile Detention Center provides secure detention for unruly and delinquent youth of Rutherford County and various other counties throughout the State of Tennessee. The Detention Center and its staff strive to provide superior care for those youth who are being detained in the center. The mission of the Rutherford County Juvenile Detention Center is to serve both the youth and the community by providing a safe and secure environment for their detention. In addition, the center provides transportation of Rutherford County youth to and from Juvenile Court and various appointments within the community.



JUVENILE YOUTH SERVICES

Teena Gray, Director
County Employee

124 North Maple Street

Fund# 101

Phone: (615) 898-7850

Account 53910, page 27

E-mail: tsanders@rutherfordcounty.org

Fax: (615) 907-3148

Mission Statement:

The Rutherford County Youth Services' primary objective is to carry out orders and directives handed down by the Juvenile Court Judge and Referee. Those orders include: supervising youth placed on probation, supervising and scheduling public service work, crisis intervention, and making referrals to various community agencies to provide services needed for unruly and delinquent youth. It is the mission of the Rutherford County Youth Services to utilize every resource available in Rutherford County to aid youth who are in need of services to secure a more functional environment for their psychological growth and development.



LANDFILL DEPARTMENT

Iruka Embry
County Employee

6000 Landfill Road

Fund# 116

Phone (615) 898-7874

Account 55754, page 48

E-mail: iembry@rutherfordcounty.org

Fax: (615) 898-7804

Mission Statement:

Limited disposal services are provided by operation of a Class III / IV, construction and demolition wastes, landfill, and a waste tire collection and storage area. Recycling services are coordinated by the department.



PARKS & FAIR BOARD

Ben Cates, Recreation Director
County Employee

Phone: (615) 890-5920

Fund# 101

Account 56700, page 39

E-mail: bcates@rutherfordcounty.org

Fax: (615) 895-4090

Mission Statement:

The purpose of the Rutherford County Conservation Board as it pertains to recreation is to provide for all people in the county optimum use of their leisure time. Our theme is: "Taking Recreation to the Community" and our motto is: "Nobody loses in County Recreation".



PLANNING OFFICE

Fund# 101

John Davis, Director
County Employee

1 Public Square South

Account 51720, page 16

Phone (615) 898-7730

E-mail: jdavis@rutherfordcounty.org

Fax: (615) 898-7823

Mission Statement:

The mission of the Rutherford County Planning Department is to preserve and enhance the quality of life for all citizens of Rutherford County by making land use and other policy recommendations to the Board of County Commissioners, the County Executive, members of the Planning Commission, the Board of Zoning Appeals, other elected and appointed county officials, county departments, and county citizens. These recommendations are to be based on sound research, thoughtful analysis, and the wise use of resources through a combination of established and innovative planning.



PRESERVATION OF RECORDS

Fund# 101

John Lodl
County Employee

435 Rice Street

Account 51910, page 18

Phone: (615) 867-4609

E-mail: jlodl@rutherfordcounty.org

Fax: N/A

Mission Statement:

The goal of the Rutherford County Archives is to preserve and protect the written documents, past and present, generated by the government offices of Rutherford County, Tennessee. The county records preserved at the archives include judicial proceedings, tax documents, and administrative records. The preservation of most of these records is required by law and serves to protect the rights of citizens. The Rutherford County Archives seeks to make these documents accessible to government agencies, the people of Rutherford County, and the public at large.



RISK MANAGEMENT

Vacant at Time of Publication
County Employee

County Courthouse Suite 105

Fund# 101

Phone (615) 898-7715

Account 51920, page 19

E-mail: N/A

Fax: (615) 867-4602

Mission Statement:

It is the responsibility of the Rutherford County Risk Management Department to maintain property, casualty, and workers compensation insurance policies, adjust insurance coverage for equipment; administer employee health/life insurance plans for county general, highway department, Board of Education, Community Care Nursing home, and the Smyrna/Rutherford County Airport Authority. This Department is responsible for explaining benefits to employees and providing information to employees as changes are made in the benefit plans.



SOLID WASTE MANAGEMENT

Becky Smith, Solid Waste Coordinator
County Employee

1220 West College Street

Fund# 116

Phone (615) 898-7739

Account 55732, page 45

E-mail: bsmith@rutherfordcounty.org

Fax: (615) 898-7859

Mission Statement:

The Solid Waste Department provides solid waste collection and transport services for the unincorporated areas of the county and limited service in incorporated areas of the county.

The department provides solid waste collection and transport service for all county and city schools. The department operates fourteen solid waste collection centers (convenience centers) throughout the county. Eleven of the convenience centers are located in unincorporated areas and the remaining three are in the incorporated areas of Smyrna, LaVergne, and Eagleville.

The department has recycling and waste reduction/diversion goals to implement that are mandated by the ten-year Central.



VEHICLE MAINTENANCE

Wain Rogers, Supervisor
County Employee

1220 West College Street

Phone (615) 898-1309

Fund# 101

Account 58400, page 41

Mission Statement:

The Vehicle Maintenance/County garage is responsible for providing maintenance, repair, and preventive maintenance tasks for County-owned vehicles. It is responsible for insuring maximum utilization of these vehicles and the safety of all County employees using them.

