The Budget Appropriation Resolution and Tax Levy of

Rutherford County, Tennessee

for the Fiscal Year Ending June 30, 2014

Adopted By The Rutherford County Commission • July, 2013

Rutherford County, Tennessee

2013-2014 Fiscal Budget
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LETTER OF TRANSMITTAL

August 15, 2013

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

The Rutherford County Finance Department herein submits the 2013-2014 consolidated budget document as required by Chapter 49, Private Acts of 1979. The Rutherford County Commission adopted this budget on June 28, 2013. The Commission also adopted a property tax rate of $2.5652 to provide sufficient tax revenue that, together with other revenues, adequately funds total appropriations of $481,558,216. An overview of the budget is provided in this document for those who do not require as much detail.

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

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

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, 2014

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

On June 28, 2013, the Rutherford County Commission approved a property tax increase of ten cents to ensure that fund balances in the major funds to meet their policies. In addition, they also chose to reallocate 3.6 cents of existing property tax rate from the Ambulance Fund, Highway Fund, and Debt Service to the General Fund.

Rutherford County Property Tax Rate

	2012 CURRENT		*change*	2013 PROPOSED	
	Rate	Ratio		Rate	Ratio
County General	$ 0.5840	23.69%	$ 0.0860	$ 0.6700	26.12%
Ambulance	0.0829	3.36%	(0.0250)	0.0579	2.26%
Road & Bridges	0.0140	0.57%	(0.0010)	0.0130	0.51%
Education	1.1430	46.37%	0.0500	1.1930	46.51%
Ed. Capital Projects	0.0451	1.83%	-	0.0451	1.76%
General Debt Service	0.5962	24.18%	(0.0100)	0.5862	22.85%
All FUNDS	$ 2.4652	100%	$ 0.1000	$ 2.5652	100%

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

STATEMENT OF PROPOSED OPERATIONS

For the Fiscal Year Ending June 30, 2014

Fund	Adopted Tax Rate	Estimated Revenues	Recommended Appropriations		Revenues over (under) Appropriations
County General	$ 0.6700	$ 79,667,002	$ 83,110,306	17%	$ (3,443,304)
Solid Waste/Sanitation	-	3,232,100	4,208,265	1%	(976,165)
Ambulance	0.0579	10,294,785	12,640,859	3%	(2,346,074)
Industrial/Economic Dev.	-	21,337	243,745	0%	(222,408)
Special Purpose	-	-	29,989	0%	(29,989)
Drug Control	-	460,500	364,610	0%	95,890
Highway	0.0130	8,176,233	9,145,289	2%	(969,056)
General Purpose School	1.1930	289,652,377	300,005,565	62%	(10,353,188)
Centralized Cafeteria	-	18,290,500	19,089,953	4%	(799,453)
General Debt Service	0.5862	48,779,045	50,482,817	10%	(1,703,772)
Education Capital Projects	0.0451	2,401,660	2,466,383	1%	(64,723)
Totals	2.5652	460,975,539	481,787,781	100%	(20,812,242)

ESTIMATED CHANGE IN FUND BALANCE

For the Fiscal Year Ending June 30, 2014

Fund	Adopted Tax Rate	Estimated Assigned / Unassigned Fund Balance July 1, 2013	Revenues over (under) Appropriations	Assigned / Unassigned Fund Balance June 30, 2014	
County General	$ 0.6700	$ 19,775,728	$ (3,443,304)	$ 16,332,424	19.65%
Solid Waste/Sanitation	-	4,634,899	(976,165)	3,658,734	
Ambulance	0.0579	5,634,531	(2,346,074)	3,288,457	
Industrial/Economic Dev.	-	666,829	(222,408)	444,421	
Special Purpose	-	32,422	(29,989)	2,433	
Drug Control	-	849,550	95,890	945,440	
Highway	0.0130	6,680,447	(969,056)	5,711,391	
General Purpose School	1.1930	25,620,914	(10,353,188)	15,267,726	5.09%
Centralized Cafeteria	-	4,978,701	(799,453)	4,179,248	21.89%
General Debt Service	0.5862	33,328,569	(1,703,772)	31,624,797	62.64%
Education Capital Projects	0.0451	1,663,150	(64,723)	1,598,427	
Totals	2.5652	103,865,740	(20,812,242)	83,053,498	

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

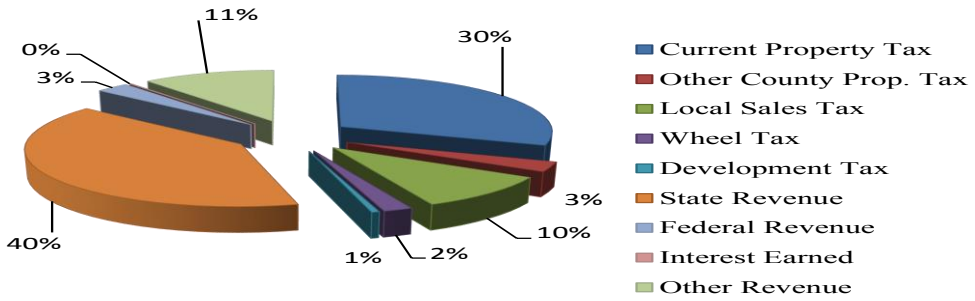
PROJECTED REVENUES

Estimated revenues have been allocated to the various funds in the same manner as the previous year. In any given year, we usually anticipate a certain amount of revenue growth to fund normal inflation in county programs and services. The table on the following page presents the projected revenues that will be available to fund appropriations for all departments during the coming year. The largest revenue source is from the State of Tennessee which provides funding of $157,724,400 (37%) for Rutherford County School from the Basic Education Program (BEP). Revenue growth projections are formulated based on the actual growth history of each individual revenue component for the past several years. As stated before, this analysis is based on the assumption that significant changes in these growth trends will not occur.

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

SUMMARY REVENUE ALL FUNDS

SOURCE		PROJECTION	%
Current Property Tax	$	140,114,590	30.4%
Other County Prop. Tax		13,010,207	2.8%
Local Sales Tax		46,100,000	10.0%
Wheel Tax		9,333,700	2.0%
Development Tax		2,500,000	0.5%
State Revenue		186,395,563	40.4%
Federal Revenue		12,690,123	2.8%
Interest Earned		464,123	0.1%
Other Revenue		50,367,234	10.9%
Total Estimated Revenue	$	460,975,540	100%



APPROPRIATIONS

This will be the ninth year of the pay plan adopted by the Board of Commissioners in June, 2005. This plan affects personnel costs in the General Fund, Solid Waste Fund, Ambulance Fund, and Drug Fund. In August, 2011 the Steering Committee charged the Human Resource Director to perform a salary study. The governments selected to compare with Rutherford County included Williamson County, Montgomery County, Sumner County, City Of Murfreesboro and the City of Franklin. The results of the study revealed that the county's median for various positions were below the median of the comparable governments. Because of the cost, it was determined early on that it would take several years to bring the County's median up to the others.

Using the same basic grade structure of the original pay table, for fiscal year ended June 30, 2013 the steps increased from 10 to 20 steps and the intent was for employees to progress one step each year until they top out in their grade. Previously the county required employees to be in their existing step two full years, (with a measurement date as of June 30) before moving to the next step. The second phase of the HR department's plan is to expand the current 14 grades to 56 grades and move classifications to the correct grades based on data received from the 2011/2012 study.

The Rutherford County Commission supported the HR department's recommendation to implement the second phase of the pay plan. It should be noted that the base table has **not** been increased for cost-of-living.

The Human Resource Department also worked with the Highway Superintendent and applied the same methodology in evaluating each of their employees. The expanded grade table was used in preparing the budget for the Highway Fund. Salaries in the General Purpose School Fund and Cafeteria Fund are budgeted according to the Board of Education's pay plan. Their proposal includes earned steps and a 1.5 % increase to their base table.

The cost of providing health insurance to employees is a challenge for most governmental units. All fund budgets presented include funding the premiums as recommended by the Rutherford County Insurance Committee and adopted by the Rutherford County Commission. The Commission's stated plan is to increase the premium amount paid by the employee by at least 1% each year until the employee is responsible for 20% of the premium rate. For calendar year 2014, the employee will be responsible for 10% of the premium for individual coverage and 17% for any other tier (family, employee & child, employee & spouse).

The following table presents a comparison of current original and amended appropriations by fund with department requests and the approved recommendation. It is important to note that departments often submit budget requests with information as to the priority of certain new initiatives. There is always the realization that depending on revenue predictions, certain increases may not be approved. It's also important to note that when department's return their requests; they typically do not include any change to the current pay structure. Any changes to the calculation of payroll are generally presented in the Mayor's and the Budget & Finance Committee's recommendation. From the departments covered in the General Fund there were requests for 68 additional full time personnel at a cost of $2,979,468. The County Mayor recommended a net increase of 9.3 fulltime positions and

decrease of two part time positions at a net cost of $506,576. In addition to the positions recommended by the Mayor, the Budget and Finance Committee also recommended eleven new school resource officers and includes appropriations for required equipment and training.

Fund	Original 2012-2013	Amended 2012-2013	Requested 2013-2014	Recommended 2013-2014
County General	$ 76,069,450	$ 79,434,588	$ 87,478,532	$ 83,110,306
Solid Waste/Sanitation	3,818,486	3,955,986	4,369,176	4,208,265
Ambulance Service	10,637,880	10,993,880	12,372,982	12,640,859
Industrial/Economic Dev.	243,777	243,777	243,745	243,745
Special Purpose	64,740	200,616	29,989	29,989
Drug Control	638,600	650,206	314,405	364,610
Road & Bridge	9,378,799	9,690,999	9,145,289	9,145,289
General Purpose School	279,680,771	280,320,147	300,653,689	300,005,565
Central Cafeteria	18,033,200	17,504,494	19,089,953	19,089,953
Education Capital Projects	2,380,027	2,560,223	2,465,958	2,466,383
General Debt Service (2)	41,651,683	112,767,613	50,476,307	50,482,817
	$ 442,597,413	$ 518,322,529	$ 486,640,025	$ 481,787,781

SIGNIFICANT BUDGET INCREASES

The following listing is an attempt to itemize some of the larger increases in the operating budget for the General Fund from the 2012-2013 **original** budget:

GENERAL FUND

- Pay Plan-Sal & Benefits $3,927,061
  - 12.3FT Positions added ($708,895)
  - 3FT 2 PT eliminated ($202,319)
  - Pay Plan including benefits ($700,000)
  - 2nd Phase of Pay Plan ($840,000)
  - Extra day ($160,000)
  - Health Insurance ($977,545)
  - 11 SRO (+training & equip.($742,940)
- Sheriff Vehicles 1,460,000
- Data Processing (RCSO/Jail) 120,000
- Data Processing (multiple depts) 370,000
- Jail Building Improvements 290,000
- Jail Medical Services 183,200

GENERAL PURPOSE SCHOOL FUND

The increase to the General Purpose School fund is based upon growth of 2.5-3% and the inclusion of 1.5% to their base payroll tables. Stewarts Creek High School will open in August, 2013.

Estimated Revenue from Current Property Taxes
2013 Assessments Based on Estimated Assessed

Valuation of - Real & Personal Property	**$5,987,131,045**
Potential Appeal Adjustment	**(15,911,455)**
Tax Freeze Properties	**(51,405,650)**
Valuation of - Public Utility Property	**175,000,000**
TOTAL	**$6,094,813,940**

Fund	Adopted Tax Rate	Amount of Tax Levy	Reserve for Delinquency 4.5%	Estimated Collection of Unfrozen Taxes	Total Frozen Taxes 1,248,639	Reserve for Delinquency 4.5%	Estimated Net Collection of All Taxes
County General	$ 0.6700	$ 40,835,253	$ 1,837,586	$ 38,997,667	$ 326,130	$ 14,676	$ 39,309,121
Solid Waste	-	-	-	-	-	-	-
Ambulance Service	0.0579	3,528,897	158,800	3,370,097	28,183	499	3,397,781
Highway	0.0130	792,326	35,655	756,671	6,328	112	762,887
Education	1.1930	72,711,130	3,272,001	69,439,129	580,706	26,132	69,993,703
Education Capital Projects	0.0451	2,748,761	123,694	2,625,067	21,953	988	2,646,032
Debt Service	0.5862	35,727,799	1,607,751	34,120,048	285,339	12,840	34,392,547
Total	$ 2.5652	$ 156,344,167	$ 7,035,488	$ 149,308,680	$ 1,248,639	$ 55,247	$ 150,502,072
			Less City	10,305,180		Less City	10,387,482
			Total Available	$ 139,003,500		Total Available	$ 140,114,590

Revenue Per Added Penny	
General	$ 582,055
Schools	498,821

Revenue Per Penny	
General	$ 586,703
Schools	502,805

WFTEADA Allocations (estimated)

		Total Education	Ed. Cap. Projects	Total	Education	Ed. Cap. Projects	Total
County	85.70%	$ 59,509,334	$ 2,249,682	$ 61,759,016	$ 59,984,604	$ 2,267,649	$ 62,252,253
City	14.30%	9,929,796	375,385	10,305,180	10,009,100	378,383	10,387,482
Total	100.00%	$ 69,439,129	$ 2,625,067	$ 72,064,196	$ 69,993,703	$ 2,646,032	$ 72,639,735

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

RESOLUTION AUTHORIZING THE TAX LEVY IN RUTHERFORD COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2013

SECTION 1. BE IT RESOLVED by the Board of Commissioners of Rutherford County, Tennessee assembled in regular session on the 28th day of June, 2013, that the combined property tax rate for Rutherford County, Tennessee for the fiscal year beginning July 1, 2013 shall be $2.5652 on each $100.00 of taxable property, which is to provide revenue for each of the following funds, and otherwise conform to the following levies:

FUND	RATE
County General	$ .6700
Ambulance Service Fund	.0579
Highway Fund	.0130
General Purpose Schools	1.1930
Education Capital Projects Fund	.0451
Debt Service	.5862
TOTAL	$2.5652

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

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

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

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

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

SECTION 7. BE IT FURTHER RESOLVED, that all resolutions of the Board of Commissioners of Rutherford County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 8. 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 28th day of June, 2013.

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF RUTHERFORD COUNTY, TENNESSEE, FOR THE FISCAL YEAR BEGINNING JULY 1, 2013 AND ENDING JUNE 30, 2014

SECTION 1. BE IT RESOLVED by Commissioners of Rutherford County, Tennessee on the 28th day of June, 2013, 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, 2013 and ending June 30, 2014, according to the following schedule:

GENERAL FUND

County Commission	$	245,507
Board of Equalization		20,930
County Mayor		602,004
Personnel Office		264,714
County Attorney		262,926
Election Commission		805,921
Register of Deeds		1,136,207
Planning		711,634
Codes Compliance-Environmental		600
Geographical Information Systems		1,148,447
County Buildings		2,088,533
Other General Administration		247,960
Preservation of Records		115,971
Risk Management		1,164,847
Accounting and Budgeting		1,154,758
Property Assessor		1,481,844
Reappraisal Program		1,142,008
County Trustee		626,050
County Clerk		2,350,435
Data Processing		2,541,190
Circuit Court		723,750
Circuit Court Judge		272,075
General Sessions Court		1,430,521
Drug Court		482,919
Chancery Court		935,243
Juvenile Court		512,182
District Attorney		88,680
Office of Public Defender		64,938
Probation Services		922,261
Victim Assistance Programs		169,403
Sheriff's Department		22,990,971
Special Patrols		57,545

General Fund (Continued)

Traffic Control	20,000
Administration of Sex Offender Registry	74,688
Jail	15,021,641
Workhouse/Penal Farm	3,717,046
Juvenile Services	1,978,782
Rural Fire Protection	928,245
Disaster Relief	456,014
Inspection and Regulation	867,560
Local Health Center	688,440
Rabies & Animal Control	1,571,683
Nursing Home	15,000
Dental Health Program	11,812
Other Local Health Services	2,023,261
General Welfare Assistance	51,000
Sanitation & Waste Removal	33,100
Other Public Health & Welfare	247,800
Adult Activities	32,000
Senior Citizens Assistance	1,500
Libraries	1,233,500
Parks & Fair Boards	425,625
Other Social, Cultural & Recreation	551,053
Agriculture Extension Service	713,239
Soil Conservation	106,599
Storm Water Management	216,455
Tourism	405,000
Other Economic & Community Development	21,418
Other Charges	230,025
Employee Benefits	798,300
Payments to Cities	1,928,146
Miscellaneous	1,978,400
Total General Fund	$ 83,110,306

RUTHERFORD COUNTY ECONOMIC DEVELOPMENT

Industrial Development	$ 226,715
Payments to Cities	17,030
Total Economic Development Fund	$ 243,745

SOLID WASTE/SANITATION FUND

Sanitation Education/Information	$	147,998
Convenience Centers		2,663,256
Other Waste Collection		134,825
Landfill Operation & Maintenance		841,721
Post-closure Care Costs		340,000
Employee Benefits		29,065
Miscellaneous		51,400
Total Solid Waste/Sanitation Fund	$	4,208,265

AMBULANCE SERVICE FUND

Ambulance/Emergency Medical Service	$	12,640,859
Total Ambulance Service Fund	$	12,640,859

SPECIAL PURPOSE FUND

Sheriff's Department	$	29,989
Total Special Purpose Fund	$	29,989

DRUG CONTROL FUND

Drug Enforcement	$	364,610
Total Drug Control Fund	$	364,610

HIGHWAY FUND

Administration	$	692,394
Highway and Bridge Maintenance		5,779,550
Operation & Maintenance of Equipment		1,165,530
Other Charges		571,075
Employee Benefits		211,880
Capital Outlay		724,860
Total Highway Fund	$	9,145,289

GENERAL PURPOSE SCHOOL FUND

Regular Education Program - Elem./Sec.	$	160,329,639
Alternative Instruction		1,781,302
Special Education Program		25,745,982
Vocational Education Program		11,595,036
Adult Education Program		502,991
Attendance		799,485
Health Services		3,746,159
Other Student Support		7,993,013
Regular Instruction Program		9,598,263
Alternative Instruction Program		762,658
Special Education Program		1,142,241
Vocational Education		197,593
Adult Program		126,939
Board of Education		6,299,351
Director of Schools		729,688
Office of the Principal		16,894,410
Fiscal Services		903,004
Human Resources		560,867
Operation of Plant		21,969,704
Maintenance of Plant		6,437,918
Transportation		15,464,216
Central and Other		3,346,855
Community Service		40,000
Early Childhood Education		2,412,843
Regular Capital Outlay		75,000
Education Principal		484,692
Education Interest		65,466
Other Debt Service		250
Total General Purpose School Fund	$	300,005,565

CENTRAL CAFETERIA FUND

Board of Education	$	66,100
Food Service		18,967,853
Transfers Out		56,000
Total Central Cafeteria Fund	$	19,089,953

EDUCATION CAPITAL PROJECTS FUND

Board of Education	$	50,425
Education Capital Projects		2,415,958
Total Education Capital Projects Fund	$	2,466,383

DEBT SERVICE FUND

Other General Administration	$	1,021,510
General Government Principal		4,480,618
Education Principal		20,864,383
General Government Interest		2,037,503
Education Interest		12,778,803
Refunded Bond Escrow Agent		9,300,000
Total Debt Service Fund	$	50,482,817

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

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

SECTION 3. BE IT FURTHER RESOLVED, that if the need shall arise, the Budget, Finance and Investment Committee may, with the approval of any official head of any department or division which may be affected, transfer any amount within any major appropriation category and also the approval of the Board of Commissioners must be obtained as required by law for transfers between major appropriation categories within the same fund. The 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, 2014. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the fiscal year in which the expenditures are to be made to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the Director of State and Local Finance after its adoption as provided by Section 9-11-119, 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 State and Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the fiscal year 2013-2014 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, 2014.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2012 and prior years and the interest and penalty thereon collected during the year ending June 30, 2014, shall be apportioned to the various County Funds according to the subdivision of the tax levy for the year 2012. 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, 2014.

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, 2013. 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, 2013, 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 28th day of June, 2013:

1. That thirty-two thousand dollars ($32,000) be appropriated for the Journeys in Community Living to benefit the general welfare of the residents of Rutherford County.

2. That one thousand five hundred dollars ($1,500) be appropriated for the Retired Senior Volunteer Program (RSVP) to benefit the general welfare of the residents of Rutherford County.

3. That fifteen thousand dollars ($15,000) be appropriated for the Soil Conservation program to benefit the general welfare of the residents of Rutherford County.

4. That one million two hundred thirty-three thousand five hundred dollars ($1,233,500) be appropriated for the Linebaugh Library to benefit the general welfare of the residents of Rutherford County.

5. That seventeen thousand three hundred fifty-five dollars ($17,355) be appropriated for the Greater Nashville Regional Council to benefit the general welfare of the residents of Rutherford County.

6. That twenty-eight thousand eight hundred eighty-seven dollars ($28,887) be appropriated for Mid-Cumberland Human Resource Agency to benefit the general welfare of the residents of Rutherford County.

7. That twenty-eight thousand dollars ($28,000) be appropriated for Mid-Cumberland Nutrition Program to benefit the general welfare of Rutherford County.

8. That fifty-one thousand dollars ($51,000) be appropriated for the Tennessee Rehabilitation Center at Murfreesboro to benefit the general welfare of the residents of Rutherford County.

9. 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.

10. That three hundred sixty thousand dollars ($360,000) be appropriated for the Murfreesboro-Rutherford County Chamber of Commerce to benefit the general welfare of the residents of Rutherford County.

11. That one hundred fifty-five thousand dollars ($155,000) be appropriated for the St. Clair Street Senior Citizens to benefit the general welfare of the residents of Rutherford County.

12. That one hundred twenty thousand dollars ($120,000) be appropriated for the Stones River Greenway Trail to benefit the general welfare of the residents of Rutherford County.

13. That twenty-two thousand dollars ($22,000) be appropriated for Exchange Club Family Center to benefit the general welfare of the residents of Rutherford County.

14. That forty-five thousand dollars ($45,000) be appropriated for Smyrna Senior Citizens to benefit the general welfare of the residents of Rutherford County.

15. 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.

16. That fifty thousand dollars ($50,000) be appropriated for the Rutherford County Primary Care to benefit the general welfare of the residents of Rutherford County.

17. That forty-four thousand dollars ($44,000) be appropriated for LaVergne Senior Citizens to benefit the general welfare of the residents of Rutherford County.

18. That thirty-two thousand nine hundred sixty-six dollars ($32,966) be appropriated for the Relax and Ride Program to benefit the general welfare of the residents of Rutherford County.

19. 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.

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

21. That three thousand dollars ($3,000) be appropriated for the Pregnancy Support Center to benefit the general welfare of the residents of Rutherford County.

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

23. That twenty-five thousand dollars ($25,000) be appropriated for Main Street, Inc. to benefit the general welfare of the residents of Rutherford County

24. That three thousand five hundred dollars ($3,500) be appropriated for the Mid-Cumberland Homemaker Program to benefit the general welfare of the residents of Rutherford County.

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

26. That two-thousand five hundred dollars ($2,500) be appropriated for the Oaklands Association to benefit the general welfare of the residents of Rutherford County.

27. That two-thousand five hundred dollars ($2,500) be appropriated for the Sam Davis Home to benefit the general welfare of the residents of Rutherford County.

28. That two-thousand five hundred dollars ($2,500) be appropriated for the Child Advocacy Center to benefit the general welfare of the residents of Rutherford County.

29. That one hundred thousand dollars ($100,000) be appropriated for the Middle Tennessee State University Foundation to benefit the general welfare of the residents of Rutherford County.

BE IT FURTHER RESOLVED, that all appropriations enumerated in Section 1 through 29 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 28th day of June, 2013.

Rutherford County, Tennessee
Fund Balance Policy

Purpose

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

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

Definitions

- **Fund Balance** refers to the difference between assets and fund liabilities in the governmental funds balance sheet and is referred to as fund equity.

- **Restricted Fund Balance –** Amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors or enabling legislations. Restrictions may be changed or lifted only with the consent of the resource providers.

- **Committed Fund Balance –** Amounts that can be used only for the specific purposes determined by a formal action of the County Commission, the County's highest level of decision making authority. Commitments may be changed or lifted only by the County Commission taking the same formal action that imposed the constraint.

- **Assigned Fund Balance –** Amounts that the County intends to use for a specific purpose the intent shall be expressed by management.

- **Non-Spendable Fund Balance –** Amounts that are not in a spendable form such as inventory or are required to be maintained intact (e.g. principal of an endowment fund).

- **Unassigned Fund Balance –** The residual classification for the general fund and includes amounts that are not contained in the other classifications. Unassigned amounts are the portion of fund balance which is not obligated or specifically designated and is available for any purpose.

Reservations of Fund Balance

1. **Restricted Fund Balance General Fund**

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

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

2. **Committed Fund Balance General Fund**

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

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

3. Assigned Fund Balance General Fund

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

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

4. Non-Spendable fund Balance General Fund

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

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

Minimum Level of Unassigned Fund Balance – General Fund

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

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

Minimum Level of Assigned Fund Balance – General Debt Service Fund

It is the practice of the County to pay the principal and interest requirements on the County's debt obligations from the Debt Service Fund. Each year the Finance Director of the County shall determine or estimate the principal and interest requirements of the County and recommend sources of revenues

to meet these actual or projected requirements. Additionally, it shall be the policy of the County to begin each fiscal year with a balance of cash or investments in the Debt Service Fund in a conservatively calculated amount adequate to meet (1) cash flow needs, (2) budgeting contingencies, (3) emergency contingencies, (4) variable rate volatility contingencies plus (5) future forecasted needs.

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

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

- **Budget Contingency Component.** By their very nature, budgeted revenues are estimated revenues. Certain sources of revenues are more volatile and less predictable than other types of revenues. For example, property tax collections are generally more stable than sales tax collections. It shall be the policy of the County to begin each fiscal year with a sum of cash or investments, as shall be reflected in the fund balance, equal to 10% of budgeted property tax revenues and 20% of other budgeted revenues in order to provide protection from unforeseen budgeting shortfalls.

- **Emergency Contingency Component.** The Budgeting Contingency is intended to protect the County from one-time shortfalls in budgeted revenues. It is recognized, however, that severe economic downturns in the local or national economy or the occurrence of natural disasters such as tornadoes can have a severe effect on property valuations, tax collection rates and sales and business taxes. It shall be the policy of the County to begin each fiscal year with a sum of cash or investments equal to the Budgeting Contingency as an Emergency Contingency balance.

- **Variable Rate Contingency Component.** The County can enter into variable rate loan agreements with either its own Public Building Authority or with other Public Building Authorities. Under certain circumstances, and in accordance with State Law, it may also be possible for the County to issue variable rate obligations directly. In the event that the County incurs variable rate liabilities, the County will (1) budget conservatively for the projected variable rate expense (i.e. current rate plus two percent (2%)) and (2) maintain an amount equal to two percent (2%) of the variable rate indebtedness to provide a measure of protection from variable rate volatility.

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

needed in the Debt Service Fund over the next five years. It shall be the policy of the County to take future needs into consideration when determining the amount needed in the assigned fund balance and to use only that portion of fund balance in excess of the minimum required amount, if needed, to balance the annual debt service fund budget or to provide for other capital improvement needs of the County.

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

Disbursement of Fund Balance Reserves

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

Annual Review and Determination of Fund Balance Reserve Amounts

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

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

RUTHERFORD COUNTY
TENNESSEE

2013-2014

PERSONNEL

RUTHERFORD COUNTY, TN
PERSONNEL
Analysis of Full Time Positions

	Fund 101,116,118,122	Fund 131	Total
Total Funded Positions 7/1/11	951	64	1015
Positions added/deleted 11-12			
IT Project Manager-OIT	1		
Convenience Center Attendants	(2)		
Positions added 12-13			
Chief Administrative Officer-Mayor	1		
Records Manager-Reg of Deeds	1		
Deputy-County Clerk	1		
Breastfeed Layperson-Health Dept	1		
Positions eliminated 12-13			
Admin Support I-Property Assessor	(1)		
Admin Support I-Reappraisal	(1)		
Patrol/ICE Sergeant-Drug Enforcement	(1)		
Assistant Director-Ambulance Fund	(1)		
Total Funded Positions 7/1/12	950	64	1014
Positions added/deleted 12-13			
Title I Coordinator/Life skills Specialist-Juven	1		
Positions added 13-14			
Deputy-County Clerk	1		
Case Manager-Drug Court	1		
Assistant Public Defender	1		
School Resource Officer	13		
Sergeant-Jail	1		
Recruiter-Fire & Rescue	1		
Health Educator	1		
Inspector-Storm Water	1		
Detective-From Drug Fund	2		
Sergeant-From Drug Fund	1		
Positions eliminated 13-14			
Planner-Planning & Engineering	(1)		
Teacher-Agriculture Extension	(1)		
Admin Support II-Agriculture Extension	(1)		
Detective-Drug Fund	(4)		
Sergeant-Drug Fund	(1)		
Total Funded Positions 7/1/13	966	64	1030

Rutherford County
Full Time
Personnel Comparisons

RUTHERFORD COUNTY POSITIONS

location	location		2011-2012 totals		2012-2013 totals		2013-2014 totals
Administration	800		**4**	1	**5**		**5**
DataProcessing	801		**13**	1	**14**		**14**
County Attorney	802	(1)	**2**		**2**		**2**
Clerk & Master	803		**11**		**11**		**11**
Maintenance	804		**10**		**10**		**10**
Finance	805		**12**		**12**		**12**
Election Comm	806		**8**		**8**		**8**
General Session	807		**17**		**17**		**17**
Altern. School	808		**3**		**3**		**3**
Court Officers	809		**7**		**7**		**7**
Ambulance	810		**130**	(1)	**129**		**129**
Juvenile Det.	812		**33**		**33**	1	**34**
Health	813		**42**	1	**43**	1	**44**
District Attorney	816		**1**		**1**		**1**
Convenience	814		**2**	(2)	**0**		**0**
Landfill	815		**4**		**4**		**4**
Conv. Staff	817		**18**		**18**		**18**
Risk Management	818		**8**		**8**		**8**
Mechanics	819		**3**		**3**		**3**
Property Asses	820	1	**36**	(2)	**34**		**34**
Register of Deeds	822	(1)	**14**	1	**15**		**15**
Youth Services	823		**7**		**7**		**7**
Building Codes	825		**12**		**12**		**12**
Drug Court	826		**6**		**6**	1	**7**
Domestic Violence	827		**2**		**2**		**2**
Juvenile Judge	828		**5**		**5**		**5**
County Clerk	830		**36**	1	**37**	1	**38**
Sheriff	835	(2)	**248**		**248**	16	**264**
Jail	836	1	**152**		**152**	1	**153**
Drug Enforcement	837		**6**	(1)	**5**	(5)	**0**
Recycling	841		**1**		**1**		**1**
Agriculture	845	1	**6**		**6**	(2)	**4**
Soil Conser.	850		**1**		**1**		**1**
PAWS	855		**19**		**19**		**19**
Planning	865		**9**		**9**	(1)	**8**
Public Defender	812		**0**		**0**	1	**1**
Correctional Work Ce	875	2	**49**		**49**		**49**
EMA	885		**4**		**4**		**4**
Fire and Rescue	887		**1**		**1**	1	**2**
GIS	831		**4**		**4**		**4**
Preservation of Recor	832		**1**		**1**		**1**
Storm Water Manage	871		**1**		**1**	1	**2**
Human Resouce	829	1	**3**		**3**		**3**
	Totals		**951**		**950**		**966**
ROAD & BRIDGE			**64**		**64**		**64**
Schools							
Certified			2,972.5		3,047.3		3,100.4
Classified			1,617.0		1,657.0		1,715.9
Total Schools			**4,589.5**		**4,704.3**		**4,816.3**

Rutherford County
Part Time
Personnel Comparisons

RUTHERFORD COUNTY POSITIONS

Fiscal Year			2011-2012		2012-2013		2013-2014
			totals		totals		totals
Department	location						
Agriculture	845	(1)	**2**	(1)	**1**	(1)	**0**
Ambulance Service	810		**24**		**24**		**24**
PAWS	855		**7**		**7**		**7**
Clerk & Master	803		**3**		**3**		**3**
Convenience	814		**37**		**37**		**37**
County Executive	800		**1**		**1**		**1**
County Clerk	830	2	**2**	(1)	**1**		**1**
Domestic Violence	827		**2**		**2**		**2**
Finance	805		**2**		**2**		**2**
General Session	807	2	**3**		**3**		**3**
Geographic Information S	831		**1**		**1**		**1**
Health	813		**4**		**4**		**4**
Human Resources	829	(1)	**1**		**1**		**1**
Information Technology	801		**7**		**7**		**7**
Juvenile Det.	812		**1**		**1**		**1**
Juvenile Judge	828		**3**		**3**		**3**
Landfill	815		**1**		**1**		**1**
Litter Grant	817		**1**		**1**		**1**
Maintenance	804	3	**21**		**21**		**21**
Parks & Recreation	840		**1**		**1**		**1**
Planning/Engineering	865		**1**		**1**		**1**
Preservation of Records	800		**2**		**2**		**2**
Register of Deeds	822	2	**2**		**2**		**2**
Sheriff	835	1	**69**	1	**70**	3	**73**
Jail	836		**1**		**1**	2	**3**
Soil Conservation	850		**2**		**2**		**2**
Storm Water	871		**3**		**3**		**3**
Correctional Work Center	875		**2**		**2**		**2**
Subtotal	**Totals**		**206**		**205**		**209**
Highway Dept	865		**0**		**0**		**0**
Total			**206**		**205**		**209**

2013-2014 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 2011-2012 audited expenditures. Column two and three presents the 2012-2013 year original and amended budget respectively. Column four shows the 2012-2013 unaudited actual expenditures using a budgetary basis of accounting. Column five reflects proposed expenditures (appropriations) for the 2013-2014 budget year.

RUTHERFORD COUNTY
TENNESSEE

2013-2014

GENERAL FUND
101

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

GENERAL FUND
FUND 101
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES	$ 50,157,255	$ 49,238,665	$ 51,187,843	51,113,080	$ 56,564,303
LICENSES AND PERMITS	1,421,316	1,352,700	1,648,700	1,640,181	1,434,200
FINES, FORFEITURES & PENALTIES	1,980,339	1,796,400	2,067,750	2,067,534	1,942,300
CHARGES FOR CURRENT SERVICES	1,040,918	931,700	1,275,870	1,257,793	1,165,400
OTHER LOCAL REVENUES	1,034,621	808,900	887,826	947,888	715,000
FEES FROM COUNTY OFFICIALS	10,232,149	9,848,000	10,866,300	10,903,935	10,214,150
STATE REVENUES	6,284,061	6,549,796	7,388,636	7,021,133	6,059,561
FEDERAL REVENUES	1,382,297	643,913	1,449,013	1,379,801	407,764
OTHER GOV'TS & CITIZENS GROUP	882,957	497,100	595,480	608,299	527,440
OTHER SOURCES	518,447	564,014	723,256	690,612	636,884
TOTAL GENERAL FUND REVENUE	**$ 74,934,361**	**$ 72,231,188**	**$ 78,090,674**	**77,630,256**	**$ 79,667,002**
EXPENDITURES					
COUNTY COMMISSION	$ 201,252	$ 245,157	$ 245,157	217,668	$ 245,507
BOARD OF EQUALIZATION	7,530	23,270	17,270	4,414	20,930
COUNTY MAYOR	394,227	519,586	538,276	467,537	602,004
PERSONNEL OFFICE	252,540	286,690	286,690	253,132	264,714
COUNTY ATTORNEY	384,173	259,000	433,500	423,787	262,926
ELECTION COMMISSION	839,262	806,623	815,413	788,743	805,921
REGISTER OF DEEDS	988,647	1,058,109	1,300,400	1,262,136	1,136,207
PLANNING & ENGINEERING	694,397	752,506	757,241	739,583	711,634
CODES COMPLIANCE-ENVIRONMENTAL	414	600	600	406	600
GEOGRAPHIC INFORMATION SYSTEM	875,517	1,173,380	1,092,380	1,076,932	1,148,447
COUNTY BUILDINGS	1,894,047	1,861,403	1,926,366	1,896,767	2,088,533
OTHER GENERAL ADMINISTRATION	234,772	241,292	241,292	239,409	247,960
PRESERVATION OF RECORDS	210,333	194,656	194,656	188,359	115,971
RISK MANAGEMENT	1,021,810	1,107,014	1,115,444	1,091,441	1,164,847
ACCOUNTING AND BUDGETING	988,648	1,047,472	1,047,472	1,028,585	1,154,758
PROPERTY ASSESSOR	1,615,403	1,882,424	1,875,424	1,612,699	1,481,844
REAPPRAISAL PROGRAM	476,368	531,933	544,933	498,585	1,142,008
COUNTY TRUSTEE'S OFFICE	544,574	623,950	623,950	566,582	626,050
COUNTY CLERK'S OFFICE	2,135,126	2,208,083	2,216,625	2,153,119	2,350,435
DATA PROCESSING	1,752,700	2,088,640	2,169,640	2,066,445	2,541,190
CIRCUIT COURT	439,692	497,250	1,235,050	1,176,296	723,750
CIRCUIT COURT JUDGE	240,809	248,765	248,765	241,380	272,075
GENERAL SESSIONS COURT	1,256,760	1,370,262	1,373,062	1,314,909	1,430,521
DRUG COURT	373,807	410,510	420,410	407,234	482,919
CHANCERY COURT	857,205	880,080	880,080	816,240	935,243
JUVENILE COURT	485,779	509,862	518,595	499,709	512,182
DISTRICT ATTORNEY GENERAL	80,041	85,675	85,675	83,010	88,680
OFFICE OF PUBLIC DEFENDER	24,328	35,400	35,400	35,337	64,938

GENERAL FUND
ESTIMATED REVENUES, EXPENDITURES and AVAILABLE FUNDS

	2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES (CONTINUED)					
PROBATION SERVICES	$ 866,079	$ 897,304	$ 897,304	881,648	$ 922,261
VICTIMS ASSISTANCE PROGRAM	158,095	161,870	162,600	154,000	169,403
SHERIFF'S DEPARTMENT	18,661,567	19,058,066	19,360,598	19,047,742	22,990,971
SPECIAL PATROLS	44,575	58,980	58,980	38,556	57,545
TRAFFIC CONTROL	5,370	20,000	20,000	11,938	20,000
ADMIN. OF SEX OFFENDER REGISTRY	73,833	75,975	78,982	69,184	74,688
JAIL	13,415,411	14,231,473	14,747,838	14,652,117	15,021,641
WORKHOUSE/ADULT DETENTION	3,239,533	3,692,875	3,697,825	3,504,609	3,717,046
JUVENILE SERVICES	1,760,652	1,873,806	1,989,116	1,901,373	1,978,782
RURAL FIRE PROTECTION	1,109,199	795,379	890,632	874,239	928,245
DISASTER RELIEF	996,041	577,218	649,718	580,984	456,014
INSPECTION AND REGULATION	732,452	787,913	793,913	772,398	867,560
LOCAL HEALTH CENTER	601,835	659,131	660,446	632,395	688,440
RABIES AND ANIMAL CONTROL	1,387,704	1,402,230	1,517,735	1,330,004	1,571,683
NURSING HOME	15,000	15,000	15,000	4,891	15,000
DENTAL HEALTH PROGRAM	11,427	12,400	12,400	8,891	11,812
OTHER LOCAL HEALTH SERVICES	1,580,732	1,984,396	1,984,396	1,587,981	2,023,261
GENERAL WELFARE ASSISTANCE	43,500	43,500	43,500	43,500	51,000
SANITATION AND WASTE REMOVAL	33,008	33,100	33,100	33,007	33,100
OTHER PUBLIC HEALTH & WELFARE	220,013	193,000	253,000	241,339	247,800
ADULT ACTIVITIES	32,000	32,000	32,000	32,000	32,000
SENIOR CITIZENS ASSISTANCE	1,500	1,500	1,500	1,500	1,500
LIBRARIES	1,154,481	1,183,500	1,183,500	1,183,500	1,233,500
PARKS AND FAIR BOARDS	402,207	409,175	441,125	409,302	425,625
OTHER SOCIAL, CULTURAL & RECREATION	521,623	537,642	637,642	637,642	551,053
AGRICULTURE EXTENSION SERVICE	713,828	707,096	709,571	647,071	713,239
SOIL CONSERVATION	112,631	119,470	119,470	109,986	106,599
STORM WATER MANAGEMENT	137,877	158,655	165,765	150,674	216,455
TOURISM	409,809	375,000	470,700	470,700	405,000
OTHER ECONOMIC & COMMUNITY DEVELO	94,757	222,868	222,868	181,726	21,418
OTHER CHARGES	220,624	293,290	293,290	215,305	230,025
EMPLOYEE BENEFITS	506,925	696,500	628,587	507,406	798,300
PAYMENTS TO CITIES	1,916,068	1,928,146	1,928,146	1,916,068	1,928,146
ARRA-ENERGY EFFICIENCY BLOCK	45,238	-	-	-	-

GENERAL FUND
ESTIMATED REVENUES, EXPENDITURES and AVAILABLE FUNDS

	2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES (CONTINUED)					
MISCELLANEOUS	1,735,239	1,881,400	1,824,400	1,726,904	1,978,400
OPERATING TRANSFERS	3,105,602	-	669,175	669,175	-
TOTAL GENERAL FUND EXPENDITURES	**$ 75,336,593**	**$ 76,069,450**	**$ 79,434,588**	**76,380,195**	**$ 83,110,306**

Revenues over (under) Expenditures	1,250,060	
Estimated Revenues over (under) Appropriations		$ (3,443,304)
Un/Assigned Fund Balance July 1	18,525,668	$ 19,775,728
Change to Un/Assigned Fund	1,250,060	(3,443,304)
Unassigned Fund Balance June 30	19,775,728	$ 16,332,424

GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
LOCAL TAXES						
40110	CURRENT PROPERTY TAXES	$ 33,853,056	$ 34,158,678	$ 34,158,678	34,077,376	$ 39,309,121
40120	TRUSTEE'S COLLECT. - PRIOR	668,339	568,550	628,000	667,123	533,000
40130	CLERK & MASTERS COLLECTION	603,658	414,570	619,000	643,097	450,110
40140	INTEREST AND PENALTY	148,488	153,980	140,080	169,113	118,450
40150	PICK-UP TAXES	72,528	87,600	36,200	35,142	35,535
40161	PAY IN LIEU OF TAXES - TVA	3,587	3,587	3,587	3,587	3,587
40163	PAY IN LIEU OF TAXES - OTHER	6,743,579	6,697,000	6,198,941	6,238,963	7,687,000
40210	LOCAL OPTION SALES TAX	290,461	240,000	441,500	431,373	400,000
40220	HOTEL/MOTEL TAX	1,215,999	1,100,000	1,419,000	1,419,000	1,200,000
40240	WHEEL TAX	2,929,817	2,865,000	3,065,000	2,999,616	2,970,000
40250	LITIGATION TAX - GENERAL	241,538	215,000	252,170	251,917	240,000
40268	LITIGATION TAX-COURTROOM SE	628,508	580,000	636,900	634,869	580,000
40270	BUSINESS TAX	834,381	781,700	993,700	1,001,020	876,000
40285	DEVELOPMENT TAX	1,025,625	500,000	1,641,750	1,605,000	1,250,000
40320	BANK EXCISE TAX	68,113	70,000	86,437	86,436	80,000
40330	WHOLESALE BEER TAX	824,606	800,000	860,000	842,593	825,000
40350	INTERSTATE TELECOMMUNICAT	4,972	3,000	6,900	6,856	6,500
TOTAL LOCAL TAXES		**$ 50,157,255**	**$ 49,238,665**	**$ 51,187,843**	**51,113,080**	**$ 56,564,303**
LICENSES AND PERMITS						
41120	ANIMAL REGISTRATION	$ 98,651	$ 97,000	$ 100,000	101,496	$ 102,000
41130	ANIMAL VACCINATION	26,266	7,500	28,500	28,782	26,000
41140	CABLE TV FRANCHISE	774,971	750,000	810,000	810,000	800,000
41520	BUILDING PERMITS	436,612	425,000	599,000	586,778	430,000
41540	PLUMBING PERMITS	56,375	50,000	77,000	78,050	50,000
41550	MOVING PERMITS	725	200	200	-	200
41590	OTHER PERMITS	27,716	23,000	34,000	35,075	26,000
TOTAL LICENSES AND PERMITS		**$ 1,421,316**	**$ 1,352,700**	**$ 1,648,700**	**1,640,181**	**$ 1,434,200**
FINES, FORFEITURES & PENALTIES						
42110	FINES - CIRCUIT COURT	$ 30,663	$ 29,000	$ 35,800	34,967	$ 30,000
42120	OFFICERS COSTS	438,299	410,000	500,000	497,570	450,000
42141	DRUG COURT FEES - CIRCUIT COU	20,695	18,000	15,500	15,179	18,000
42150	JAIL FEES	245,661	230,000	237,000	236,434	240,000
42190	DATA ENTRY FEE- CIRCUIT COUR	2,740	2,800	2,800	2,710	2,800
42191	COURTROOM SECURITY FEE	2,392	500	1,650	1,227	900
42280	DUI TREATMENT FINES - CRIMINA	5,895	6,000	6,000	5,359	6,000
42290	DATA ENTRY FEE- CRIMINAL COU	2,953	2,700	1,800	1,616	2,700
42291	COURTROOM SECURITY FEE	5,481	4,000	4,000	3,594	4,000
42292	VICTIMS ASSISTANCE ASSESSME	20,288	18,000	14,000	14,980	15,000
42310	FINES - GENERAL SESSIONS	517,537	480,000	512,000	517,130	500,000

GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Unaudited Actual	Estimated	Estimated	Unaudited Actual	Estimated
FINES, FORFEITURES & PENALTIES (cont.)						
42330	GAME AND FISH FINES	$ 1,500	$ 500	$ 1,500	1,541	$ 1,500
42341	DRUG COURT FEES - GENERAL SE	55,418	51,500	68,700	70,010	55,000
42380	DUI TREATMENT FINES - GEN. SE	56,327	46,000	66,500	68,396	56,000
42390	DATA ENTRY FEE- GENERAL SES	49,220	45,000	88,000	87,068	67,000
42391	COURTROOM SECURITY FEE	14,622	13,000	17,100	17,032	15,000
42392	VICTIMS ASSISTANCE ASSESSME	166,168	130,000	180,200	177,064	170,000
42410	FINES - JUVENILE COURT	6,005	6,000	4,700	4,687	6,000
42440	DRUG CONTROL FINES	361	400	400	437	400
42441	DRUG COURT FEES - JUVENILE C	11,803	9,000	9,000	9,200	9,000
42450	JAIL FEES - JUVENILE DETENTION	208,136	185,000	185,000	185,753	185,000
42490	DATA ENTRY FEE- JUVENILE COU	6,067	5,500	8,200	8,267	6,000
42491	COURTROOM SECURITY FEE	4,743	4,500	4,000	3,788	4,000
42530	DATA ENTRY FEE- CHANCERY C	12,862	12,000	17,400	19,024	13,000
42610	FINES	73,300	70,000	65,000	64,109	65,000
42872	VICTIMS ASSISTANCE ASSESSME	21,201	17,000	21,500	20,391	20,000
TOTAL FINES, FORFEITURES & PENALTI		**$ 1,980,339**	**$ 1,796,400**	**$ 2,067,750**	**2,067,534**	**$ 1,942,300**
CHARGES FOR CURRENT SERVICES						
43140	ZONING STUDIES	$ 62,300	$ 53,500	$ 63,500	60,010	$ 55,000
43170	WORK RELEASE CHARGES FOR B	25,140	20,000	52,000	56,694	43,000
43320	SUBDIVISION LOT FEES	24,400	25,100	52,100	52,050	30,000
43340	RECREATION FEES	1,440	800	2,000	812	800
43365	ARCHIVES AND RECORDS MANA	113,976	105,100	128,100	125,074	120,900
43366	GREENBELT LATE APPLICATION	350	-	-	-	-
43370	TELEPHONE COMMISSIONS	258,806	240,000	370,000	354,726	360,000
43392	DATA PROCESSING FEE-REGISTE	100,836	96,000	118,000	117,634	110,000
43393	PROBATION FEES	42,943	36,000	66,500	60,522	54,500
43394	DATA PROCESSING FEE- SHERIFF	26,360	24,000	19,000	18,434	24,000
43395	SEX REGISTRY FEE - SHERIFF	9,150	8,000	9,000	9,000	8,000
43396	DATA PROCESSING FEE-COUNTY	20,080	20,000	23,900	20,568	20,000
43541	CONTRACT FOR ADMINISTRAT	325,002	278,000	334,570	329,874	310,000
43583	TBI CRIMINAL BACKGROUND FE	30,135	25,000	37,000	52,395	29,000
43990	OTHER CHARGES FOR SERVICE	-	200	200	-	200
TOTAL CHARGES FOR CURRENT SERVIC		**$ 1,040,918**	**$ 931,700**	**$ 1,275,870**	**1,257,793**	**$ 1,165,400**
OTHER LOCAL REVENUES						
44110	INVESTMENT INCOME	$ 223,363	$ 200,000	$ 195,000	189,379	$ 220,000
44120	LEASE/RENTALS	173,553	153,900	166,300	163,626	135,000

GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Unaudited Actual	Estimated	Estimated	Unaudited Actual	Estimated
OTHER LOCAL REVENUES (cont.)						
44130	SALE OF MATERIALS & SUPPLIES	$ 20,282	$ 7,500	$ 11,415	10,148	$ 7,500
44131	COMMISSARY SALES	167,064	200,000	80,000	76,620	110,000
44140	SALE OF MAPS	6,810	10,000	13,000	12,655	10,000
44145	SALE OF RECYCLED MATERIALS	15,909	2,500	19,710	18,846	2,500
44150	SALE OF ANIMALS/LIVESTOCK	121,249	130,000	124,000	124,901	125,000
44170	MISCELLANEOUS REFUNDS	113,887	20,000	119,954	134,432	20,000
44530	SALE OF EQUIPMENT	-	-	12,759	20,125	-
44540	SALE OF PROPERTY	-	-	-	-	-
44560	DAMAGES RECOVERED FROM INI	125	-	568	568	-
44570	CONTRIBUTIONS & GIFTS	85,967	25,000	53,120	53,141	25,000
44580	PERFORMANCE BOND FORFEITUI	80,453	60,000	67,000	69,226	60,000
44990	OTHER LOCAL REVENUES	25,959	-	25,000	74,222	-
TOTAL OTHER LOCAL REVENUES		**$ 1,034,621**	**$ 808,900**	**$ 887,826**	**947,888**	**$ 715,000**
FEES FROM COUNTY OFFICIALS						
45120	CIRCUIT CT CLERK - EXCESS	$ 1,200,000	$ 1,300,000	$ 1,300,000	1,300,000	$ 1,200,000
45190	TRUSTEE - EXCESS FEES	4,149,486	4,000,000	4,255,000	4,244,146	4,100,000
45510	COUNTY CLERK	2,653,396	2,498,000	2,758,500	2,802,016	2,551,150
45550	CLERK & MASTER	709,219	650,000	678,300	708,568	675,000
45580	REGISTER	1,390,800	1,300,000	1,731,000	1,711,301	1,563,000
45590	SHERIFF - SERVICE OF PROCESS	129,248	100,000	143,500	137,902	125,000
TOTAL FEES FROM COUNTY OFFICIALS		**$ 10,232,149**	**$ 9,848,000**	**$ 10,866,300**	**10,903,935**	**$ 10,214,150**
STATE REVENUES						
46110	JUVENILE SERVICES PROGRAM	$ 9,000	$ 9,000	$ 9,000	9,000	$ 9,000
46190	OTHER GENERAL GOVERNMENT	10,574	1,500	1,500	1,500	1,500
46210	LAW ENFORCEMENT TRAINING	112,800	120,000	119,400	119,400	120,600
46290	OTHER PUBLIC SAFETY GRANTS	-	-	-	-	-
46310	HEALTH DEPARTMENT PROGRAM	1,580,590	1,984,396	1,984,396	1,587,981	2,023,261
46820	INCOME TAX	273,455	200,000	275,000	297,751	220,000
46830	BEER TAX	18,421	18,700	18,700	18,586	18,500
46840	ALCOHOLIC BEVERAGE TAX	294,173	250,000	304,165	304,165	290,000
46850	MIXED DRINK TAX	25,515	18,000	24,000	19,682	18,000
46915	CONTRACTED PRISONER BOARD	3,281,952	3,350,000	3,900,000	3,900,000	2,701,000
46960	REGISTRAR'S SALARY SUPPLE	15,164	15,000	15,000	15,164	15,000
46980	OTHER STATE GRANTS	541,040	76,000	117,475	117,889	135,500
46990	OTHER STATE REVENUES	121,378	507,200	620,000	630,015	507,200
TOTAL STATE REVENUES		**$ 6,284,061**	**$ 6,549,796**	**$ 7,388,636**	**7,021,133**	**$ 6,059,561**

GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Unaudited Actual	Estimated	Estimated	Unaudited Actual	Estimated
FEDERAL REVENUES						
47111	USDA SCHOOL LUNCH PROGRAM	$ 5,086	$ -	$ -	-	$ -
47113	BREAKFAST	3,312	-	-	-	-
47141	TITLE I GRANTS TO LOCAL EDUC	-	-	111,903	100,226	24,536
47180	COMMUNITY DEVELOPMENT	94,735	222,868	222,868	181,748	21,417
	CIVIL DEFENSE REIMBURSEMENT	63,000	-	-	-	-
47230	DISASTER RELIEF	20,631	-	-	-	-
47235	HOMELAND SECURITY GRANTS	497,608	182,178	584,933	584,903	131,301
47250	LAW ENFORCEMENT GRANTS	37,932	31,313	31,313	31,313	-
47590	OTHER FEDERAL THROUGH STAT	324,783	63,819	235,261	202,380	119,310
47620	POLICE SERVICE (LAKE AREA)	43,615	37,000	37,000	32,011	-
47700	ASSET FORFEITURE FUNDS	37,416	20,000	39,000	45,335	25,000
47801	ARRA - ENERGY EFFICIENCY BLO	112,253	-	-	-	-
47990	OTHER DIRECT FEDERAL REVENU	141,927	86,735	186,735	201,886	86,200
TOTAL FEDERAL REVENUES		**$ 1,382,297**	**$ 643,913**	**$ 1,449,013**	**1,379,801**	**$ 407,764**
OTHER GOVERNMENTS & CITIZEN GROUPS						
48110	PRISONER BOARD	$ 24,147	$ 28,000	$ 23,000	22,587	$ 25,000
48130	CONTRIBUTIONS & GIFTS	53,450	-	141,680	143,070	-
48140	CONTRACTED SERVICES	748,597	436,400	423,400	429,141	469,740
48610	DONATIONS	36,489	32,500	7,000	13,000	32,500
48990	OTHER	20,274	200	400	500	200
TOTAL OTHER GOV'TS & CITIZENS GROU		**$ 882,957**	**$ 497,100**	**$ 595,480**	**608,299**	**$ 527,440**
OTHER SOURCES						
49700	INSURANCE RECOVERY	$ -	$ -	$ 154,953	154,874	$ -
49800	OPERATING TRANSFERS	518,447	564,014	568,303	535,738	636,884
TOTAL OTHER SOURCES		**$ 518,447**	**$ 564,014**	**$ 723,256**	**690,612**	**$ 636,884**
TOTAL GENERAL FUND REVENUE		**$ 74,934,361**	**$ 72,231,188**	**$ 78,090,674**	**77,630,256**	**$ 79,667,002**

FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
51100	**COUNTY COMMISSION**					
191	BOARD & COMMITTEE MEMBERS	$ 81,375	$ 107,100	$ 107,100	83,550	$ 107,100
199	OTHER PERDIEM & FEES	74,100	81,900	81,900	80,400	81,900
201	SOCIAL SECURITY	9,639	11,720	11,720	9,653	11,720
212	EMPLOYER MEDICARE	2,254	2,750	2,750	2,379	2,750
320	DUES AND MEMBERSHIPS	27,884	35,687	35,687	35,685	36,037
399	OTHER CONTRACTED SERVICES	6,000	6,000	6,000	6,000	6,000
TOTAL COUNTY COMMISSION		**$ 201,252**	**$ 245,157**	**$ 245,157**	**217,668**	**$ 245,507**
51210	**BOARD OF EQUALIZATION**					
191	BOARD & COMMITTEE MEMBERS	$ 6,300	$ 10,000	$ 10,000	4,100	$ 12,000
201	SOCIAL SECURITY	391	620	620	254	750
212	EMPLOYER MEDICARE	91	150	150	59	180
308	CONSULTANTS	327	10,000	4,000	-	5,000
332	LEGAL NOTICES	421	2,500	2,500	-	3,000
TOTAL BOARD OF EQUALIZATION		**$ 7,530**	**$ 23,270**	**$ 17,270**	**4,414**	**$ 20,930**
51300	**COUNTY MAYOR**					
101	COUNTY OFFICIAL/ADMIN.	$ 119,033	$ 120,938	$ 120,938	120,938	$ 126,513
103	ASSISTANT(S)	-	60,000	60,000	13,955	84,346
161	SECRETARY	136,442	135,928	135,928	135,928	142,306
169	PART-TIME PERSONNEL	7,200	7,200	7,200	7,200	7,200
186	LONGEVITY PAY	1,950	2,025	2,025	2,025	2,100
201	SOCIAL SECURITY	14,754	20,220	20,220	16,125	22,480
204	STATE RETIREMENT	32,540	40,470	40,470	34,624	45,090
205	EMPLOYEE AND DEPENDENT INS	25,311	33,900	33,900	27,894	42,710
209	DISABILITY INSURANCE	494	590	590	476	660
212	EMPLOYER MEDICARE	3,719	4,730	4,730	3,914	5,260
304	ARCHITECT	-	-	17,000	14,302	-
307	COMMUNICATION	192	500	500	188	500
320	DUES AND MEMBERSHIPS	2,325	2,625	2,625	2,625	2,779
321	ENGINEERING SERVICES	6,419	10,000	-	-	10,000
330	OPERATING LEASE PAYMENTS	-	7,560	7,560	7,560	7,560
331	LEGAL SERVICES	-	-	-	-	30,000
332	LEGAL NOTICES	6,661	9,000	9,000	7,431	10,000
334	MAINTENANCE AGREEMENTS	3,780	-	-	-	-
337	MAINT. & REPAIR SERV.-OFF.EQU	1,160	2,000	2,000	1,439	2,000
348	POSTAL CHARGES	1,708	3,000	3,000	2,180	2,000
349	PRINTING, STATIONERY & FORMS	-	-	-	-	4,500
355	TRAVEL	710	1,400	1,400	349	500
414	DUPLICATING SUPPLIES	285	1,500	1,500	1,315	500
435	OFFICE SUPPLIES	4,362	6,000	6,000	5,854	3,000
599	OTHER CHARGES	25,182	50,000	61,690	61,209	50,000
TOTAL COUNTY MAYOR		**$ 394,227**	**$ 519,586**	**$ 538,276**	**467,537**	**$ 602,004**

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51310	**PERSONNEL OFFICE**					
101	COUNTY OFFICIAL/ADMIN.	$ 85,020	$ 88,000	$ 88,000	87,999	$ 89,884
103	ASSISTANT(S)	39,258	73,810	73,810	66,109	73,381
169	PART-TIME PERSONNEL	10,510	14,560	14,560	8,487	14,560
186	LONGEVITY PAY	150	100	100	100	125
189	OTHER SALARIES & WAGES	31,822	-	-	-	-
201	SOCIAL SECURITY	10,239	10,950	10,950	9,976	11,040
204	STATE RETIREMENT	19,751	20,550	20,550	19,569	20,740
205	EMPLOYEE AND DEPENDENT INS	24,578	26,500	26,500	15,571	10,020
209	DISABILITY INSURANCE	311	300	300	298	310
212	EMPLOYER MEDICARE	2,394	2,560	2,560	2,333	2,590
302	ADVERTISING	45	1,000	1,000	63	500
307	COMMUNICATION	570	540	840	762	720
308	CONSULTANTS	850	-	-	-	-
320	DUES AND MEMBERSHIPS	572	680	680	660	440
322	EVALUATION AND TESTING	10,826	29,000	29,000	29,624	29,040
334	MAINTENANCE AGREEMENTS	982	810	1,010	943	804
348	POSTAL CHARGES	596	600	600	357	400
349	PRINTING, STATIONERY & FORMS	-	-	-	-	-
355	TRAVEL	1,786	1,900	1,900	1,760	1,530
399	OTHER CONTRACTED SERVICES	375	480	480	300	480
425	GASOLINE	-	100	300	253	400
429	INSTRUCTIONAL SUPP & MAT	646	1,000	700	-	500
435	OFFICE SUPPLIES	2,320	2,000	2,000	1,993	2,000
499	OTHER SUPPLIES AND MATERIAL	1,807	750	750	639	750
599	OTHER CHARGES	7,132	10,500	10,100	5,328	4,500
TOTAL PERSONNEL OFFICE		**$ 252,540**	**$ 286,690**	**$ 286,690**	**253,132**	**$ 264,714**
51400	**COUNTY ATTORNEY**					
101	COUNTY OFFICIAL/ADMIN.	$ 72,000	$ 72,000	$ 72,000	72,000	$ 72,000
161	SECRETARY	29,965	33,430	33,430	33,430	37,247
186	LONGEVITY PAY	675	700	700	700	800
201	SOCIAL SECURITY	6,174	6,590	6,590	6,360	6,830
204	STATE RETIREMENT	12,974	13,470	13,470	13,468	13,970
205	EMPLOYEE AND DEPENDENT INS	21,042	20,920	20,920	20,912	23,000
209	DISABILITY INSURANCE	206	200	200	191	210
212	EMPLOYER MEDICARE	1,444	1,540	1,540	1,487	1,600
307	COMMUNICATION	408	-	-	-	-
320	DUES AND MEMBERSHIPS	100	-	-	-	-
331	LEGAL SERVICES	200,000	110,150	284,650	275,237	107,269
336	MAINT. & REPAIR SERV.- EQUIP	170	-	-	-	-
348	POSTAL CHARGES	493	-	-	-	-
355	TRAVEL	147	-	-	-	-

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51400	**COUNTY ATTORNEY (cont.)**					
399	OTHER CONTRACTED SERVICES	$ 37,450	$ -	$ -	$ -	$ -
435	OFFICE SUPPLIES	925	-	-	-	-
TOTAL COUNTY ATTORNEY		**$ 384,173**	**$ 259,000**	**$ 433,500**	**423,787**	**$ 262,926**
51500	**ELECTION COMMISSION**					
101	COUNTY OFFICIAL/ADMIN.	$ 84,321	$ 85,670	$ 85,670	85,670	$ 89,620
140	SALARY SUPPLEMENTS	-	-	-	-	-
169	PART-TIME PERSONNEL	3,969	11,000	11,000	5,300	10,000
186	LONGEVITY PAY	1,275	1,600	1,600	1,600	1,750
187	OVERTIME PAY	-	3,000	9,500	9,496	9,000
189	OTHER SALARIES & WAGES	207,495	236,925	236,925	236,924	245,701
192	ELECTION COMMISSION	12,665	13,000	10,000	9,850	9,000
193	ELECTION WORKERS	105,557	200,000	200,000	198,404	160,000
196	IN-SERVICE TRAINING	1,428	4,000	4,000	3,099	8,500
201	SOCIAL SECURITY	22,264	29,220	29,625	28,871	25,990
204	STATE RETIREMENT	37,049	41,530	42,352	42,345	43,920
205	EMPLOYEE AND DEPENDENT INS	37,350	49,190	49,190	45,200	59,080
209	DISABILITY INSURANCE	586	600	600	596	630
210	UNEMPLOYMENT COMPENSATIO	112	-	963	703	-
212	EMPLOYER MEDICARE	5,207	6,840	6,940	6,770	6,080
307	COMMUNICATION	5,804	9,000	5,500	4,901	8,000
317	DATA PROCESSING SERVICES	1,097	2,500	2,500	1,575	2,500
320	DUES AND MEMBERSHIPS	799	1,500	1,500	507	2,500
332	LEGAL NOTICES, REC. & CT COST	11,204	18,000	18,500	18,414	15,000
334	MAINTENANCE AGREEMENTS	15,953	23,000	22,500	22,255	23,000
337	MAINT. & REPAIR SERV.-OFF.EQU	284	750	750	692	750
338	MAINT. & REPAIR SERV. - VEHICL	-	500	500	-	1,000
348	POSTAL CHARGES	79,401	20,000	20,000	15,667	20,000
349	PRINTING, STATIONERY & FORMS	11,995	10,000	8,000	6,723	10,000
351	RENTALS	142,574	1,498	1,498	1,100	1,100
355	TRAVEL	2,976	4,000	6,000	5,266	6,000
411	DATA PROCESSING SUPPLIES	2,203	3,000	3,000	2,776	3,500
412	DIESEL FUEL	-	300	300	-	300
435	OFFICE SUPPLIES	7,175	20,000	18,000	15,529	20,000
709	DATA PROCESSING EQUIPMENT	38,521	10,000	18,500	18,499	15,000
719	OFFICE EQUIPMENT	-	-	-	-	8,000
TOTAL ELECTION COMMISSION		**$ 839,262**	**$ 806,623**	**$ 815,413**	**788,743**	**$ 805,921**

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51600	**REGISTER OF DEEDS**					
101	COUNTY OFFICIAL/ADMINISTRAT	$ 93,690	$ 95,189	$ 95,189	95,189	$ 99,578
106	DEPUTY(IES)	492,983	545,019	545,019	543,647	566,908
169	PART-TIME PERSONNEL	39,708	39,734	39,734	37,504	19,867
186	LONGEVITY PAY	5,325	5,650	5,650	5,650	5,975
196	IN-SERVICE TRAINING	525	650	650	225	650
201	SOCIAL SECURITY	35,712	42,510	42,510	38,693	42,930
204	STATE RETIREMENT	74,831	81,960	81,960	81,785	85,340
205	EMPLOYEE AND DEPENDENT INS	122,271	119,050	130,841	130,840	153,050
209	DISABILITY INSURANCE	1,187	1,190	1,190	1,179	1,240
210	UNEMPLOYMENT COMPENSATIO	871	-	-	-	-
212	EMPLOYER MEDICARE	8,852	9,950	9,950	9,538	10,040
307	COMMUNICATION	1,229	2,000	2,000	1,200	1,500
317	DATA PROCESSING SERVICES	74,160	36,970	102,970	87,844	39,129
334	MAINTENANCE AGREEMENTS	10,784	12,237	12,237	11,605	4,000
348	POSTAL CHARGES	5,677	7,500	6,500	5,626	7,000
355	TRAVEL	-	500	500	200	500
399	OTHER CONTRACTED SERVICES	10,316	13,000	13,000	8,404	-
411	DATA PROCESSING SUPPLIES	3,842	5,500	10,000	9,488	10,000
435	OFFICE SUPPLIES	3,985	6,500	6,500	5,888	6,500
709	DATA PROCESSING EQUIPMENT	2,698	33,000	193,000	186,687	82,000
711	FURNITURE AND FIXTURES	-	-	1,000	939	-
TOTAL REGISTER OF DEEDS		**$ 988,647**	**$ 1,058,109**	**$ 1,300,400**	**1,262,136**	**$ 1,136,207**
51720	**PLANNING & ENGINEERING**					
101	COUNTY OFFICIAL/ADMIN.	$ 88,000	$ 88,000	$ 91,650	91,641	$ 89,540
103	ASSISTANT(S)	184,077	192,725	182,495	182,112	155,349
105	SUPERVISOR/DIRECTOR	66,254	70,860	70,860	70,859	75,401
161	SECRETARY(S)	106,105	111,471	117,471	117,358	115,034
169	PART-TIME PERSONNEL	9,706	10,000	10,000	9,864	10,000
186	LONGEVITY PAY	2,050	2,300	2,300	2,300	2,450
191	BOARD & COMMITTEE MEMBERS	28,700	26,000	28,500	28,200	30,000
196	IN-SERVICE TRAINING	2,925	7,000	7,000	3,446	7,000
201	SOCIAL SECURITY	29,270	31,090	31,320	30,318	29,630
204	STATE RETIREMENT	56,439	59,060	59,060	57,822	55,560
205	EMPLOYEE AND DEPENDENT INS	65,952	67,980	67,980	65,714	68,080
209	DISABILITY INSURANCE	902	860	860	818	810
210	UNEMPLOYMENT COMPENSATIO	-	-	-	-	-
212	EMPLOYER MEDICARE	6,846	7,270	7,325	7,090	6,930
307	COMMUNICATION	2,411	2,600	2,600	1,952	1,800
308	CONSULTANTS	11,470	29,700	29,850	28,686	-
320	DUES AND MEMBERSHIPS	11,117	12,500	12,500	10,855	12,500
332	LEGAL NOTICES	2,755	4,500	5,100	4,508	4,500

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51720	**PLANNING & ENGINEERING (cont.)**					
334	MAINTENANCE AGREEMENTS	$ 7,447	$ 8,640	$ 10,370	9,040	$ 9,500
337	MAINT. & REPAIR SERV.-OFF.EQU	-	1,000	1,000	-	1,000
348	POSTAL CHARGES	1,717	3,400	3,400	2,312	4,000
349	PRINTING, STATIONERY & FORMS	-	1,150	1,150	620	1,150
411	DATA PROCESSING SUPPLIES	1,821	3,000	3,000	2,815	3,000
425	GASOLINE	3,356	3,000	3,800	3,782	5,000
435	OFFICE SUPPLIES	3,039	6,000	5,250	5,120	6,000
437	PERIODICALS	1,578	1,600	1,600	1,586	1,600
499	OTHER SUPPLIES AND MATERIAL	459	800	800	755	800
709	DATA PROCESSING EQUIPMENT	-	-	-	-	15,000
TOTAL PLANNING		**$ 694,397**	**$ 752,506**	**$ 757,241**	**739,583**	**$ 711,634**
51750	**CODES COMPLIANCE-ENVIRONMENTAL**					
307	COMMUNICATION	414	600	600	406	600
TOTAL CODES COMPLIANCE-ENV.		**$ 414**	**$ 600**	**$ 600**	**406**	**$ 600**
51760	**GEOGRAPHICAL INFORMATION SYSTEM**					
121	DATA PROCESSING PERSONNEL	$ 199,243	$ 214,255	$ 214,255	211,279	$ 222,107
169	PART-TIME PERSONNEL	27,254	30,000	30,000	29,687	30,000
186	LONGEVITY PAY	1,200	1,300	1,300	1,300	1,400
187	OVERTIME PAY	2,811	3,000	3,000	2,488	5,000
201	SOCIAL SECURITY	13,787	15,420	15,420	14,631	16,030
204	STATE RETIREMENT	25,683	27,740	27,740	27,292	29,000
205	EMPLOYEE & DEPENDENT INSUR	28,470	35,090	35,090	34,805	42,240
209	DISABILITY INSURANCE	402	400	400	390	420
212	EMPLOYER MEDICARE	3,224	3,610	3,610	3,421	3,750
317	DATA PROCESSING SERVICES	39,622	51,000	51,000	49,208	65,000
320	DUES AND MEMBERSHIPS	-	565	565	-	500
334	MAINTENANCE AGREEMENTS	223,396	242,500	242,500	241,585	242,500
348	POSTAL CHARGES	18	500	500	24	500
355	TRAVEL	250	5,000	5,000	4,641	7,500
411	DATA PROCESSING SUPPLIES	10,426	20,000	20,000	19,495	22,500
709	DATA PROCESSING EQUIPMENT	47,044	81,000	-	-	60,000
799	OTHER CAPITAL OUTLAY	252,687	442,000	442,000	436,680	400,000
TOTAL GEOGRAPHICAL INFORMATION S		**$ 875,517**	**$ 1,173,380**	**$ 1,092,380**	**1,076,932**	**$ 1,148,447**

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51800	**COUNTY BUILDINGS**					
105	SUPERVISOR/DIRECTOR	$ 65,089	$ 67,100	$ 67,100	66,634	$ 68,041
162	CLERICAL PERSONNEL	29,965	30,930	30,930	30,930	31,617
166	CUSTODIAL PERSONNEL	82,214	87,228	87,228	87,227	94,099
167	MAINTENANCE PERSONNEL	131,076	153,865	153,865	151,408	179,872
169	PART-TIME PERSONNEL	219,734	218,700	232,700	229,216	250,000
186	LONGEVITY PAY	2,275	2,500	2,500	2,500	2,725
187	OVERTIME PAY	8,002	7,500	7,500	7,321	7,500
201	SOCIAL SECURITY	32,639	35,210	36,078	34,808	39,300
204	STATE RETIREMENT	40,225	44,310	44,310	43,815	48,720
205	EMPLOYEE AND DEPENDENT INS	97,031	103,650	103,360	101,643	116,320
209	DISABILITY INSURANCE	749	670	760	759	730
210	UNEMPLOYMENT COMPENSATIO	1,622	-	1,885	1,885	-
212	EMPLOYER MEDICARE	7,634	8,240	8,443	8,140	9,200
307	COMMUNICATION	52,249	50,000	60,000	56,749	60,000
309	CONTRACTS W/GOVERNMENT AC	82,000	82,000	97,000	96,999	97,000
335	MAINT. & REPAIR SERV. - BLDGS.	41,244	42,500	42,500	40,807	50,000
355	TRAVEL	654	2,500	1,284	1,284	2,500
399	OTHER CONTRACTED SERVICES	87,980	90,000	90,000	88,267	91,000
410	CUSTODIAL SUPPLIES	36,831	42,000	42,000	41,268	43,000
425	GASOLINE	19,678	19,000	19,200	18,960	20,000
452	UTILITIES	552,584	557,000	557,000	551,896	557,000
499	OTHER SUPPLIES & MATERIALS	77,653	76,500	90,017	86,379	90,000
707	BUILDING IMPROVEMENTS	173,216	125,000	148,007	145,161	185,000
709	DATA PROCESSING EQUIPMENT	5,759	-	-	-	14,909
717	MAINTENANCE EQUIPMENT	21,142	15,000	2,699	2,700	30,000
718	MOTOR VEHICLES	24,802	-	-	-	-
TOTAL COUNTY BUILDINGS		**$ 1,894,047**	**$ 1,861,403**	**$ 1,926,366**	**1,896,767**	**$ 2,088,533**
51900	**OTHER GEN. ADMINISTRATION**					
105	SUPERVISOR/DIRECTOR	$ 72,785	$ 73,664	$ 73,664	73,663	$ 73,948
116	TEACHERS	102,561	104,088	104,088	104,088	106,677
140	SALARY SUPPLEMENTS	4,500	4,500	4,500	4,500	4,500
186	LONGEVITY PAY	1,375	1,450	1,450	1,450	1,525
201	SOCIAL SECURITY	10,969	11,390	11,390	11,111	11,580
204	STATE RETIREMENT	22,908	23,320	23,320	23,311	23,690
205	EMPLOYEE AND DEPENDENT INS	12,712	13,980	13,980	13,970	17,090
209	DISABILITY INSURANCE	354	330	330	328	340
212	EMPLOYER MEDICARE	2,566	2,670	2,670	2,598	2,710
307	COMMUNICATION	2	100	100	2	100
334	MAINTENANCE AGREEMENTS	796	1,000	1,000	772	1,000

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51900	**OTHER GEN. ADMINISTRATION (cont.)**					
355	TRAVEL	$ -	$ 300	$ 300	-	$ 300
428	RIPRAP	2,139	2,700	2,700	2,023	2,700
499	OTHER SUPPLIES & MATERIALS	1,104	1,800	1,800	1,587	1,800
TOTAL OTHER GENERAL ADMIN.		**$ 234,772**	**$ 241,292**	**$ 241,292**	**239,409**	**$ 247,960**
51910	**PRESERVATION OF RECORDS**					
101	COUNTY OFFICIAL/ADMINISTRAT	$ 45,223	$ 45,050	$ 45,050	45,049	$ 45,540
169	PART-TIME PERSONNEL	6,410	7,000	8,740	7,630	7,000
186	LONGEVITY PAY	100	125	125	125	150
189	OTHER SALARIES & WAGES	-	-	-	-	-
201	SOCIAL SECURITY	3,090	3,240	3,350	3,146	3,270
204	STATE RETIREMENT	5,729	5,740	5,740	5,732	5,800
205	EMPLOYEE AND DEPENDENT INS	12,197	13,280	13,280	12,382	13,980
209	DISABILITY INSURANCE	91	90	90	83	90
212	EMPLOYER MEDICARE	723	760	786	735	770
307	COMMUNICATION	803	1,000	1,000	758	1,000
320	DUES AND MEMBERSHIPS	520	520	525	525	525
334	MAINTENANCE AGREEMENTS	266	320	320	320	320
348	POSTAL CHARGES	223	380	380	193	380
432	LIBRARY BOOKS	70	200	200	-	200
435	OFFICE SUPPLIES	1,501	1,695	1,690	1,620	1,690
499	OTHER SUPPLIES & MATERIALS	3,395	4,750	4,750	4,515	4,750
599	OTHER CHARGES	28,030	30,506	28,630	25,702	30,506
709	DATA PROCESSING EQUIPMENT	1,970	-	-	-	-
711	FURNITURE AND FIXTURES	99,991	80,000	77,000	76,920	-
719	OFFICE EQUIPMENT			3,000	2,918	-
TOTAL PRESERVATION OF RECORDS		**$ 210,333**	**$ 194,656**	**$ 194,656**	**188,359**	**$ 115,971**
51920	**RISK MANAGEMENT**					
105	SUPERVISOR/DIRECTOR	$ 73,642	$ 75,910	$ 75,910	75,910	$ 80,270
162	CLERICAL PERSONNEL	148,238	164,520	164,520	164,520	176,905
186	LONGEVITY PAY	1,075	1,275	1,275	1,200	1,475
189	OTHER SALARIES & WAGES	118,534	123,805	123,805	121,724	125,918
191	BOARD & COMMITTEE MEMBERS	4,100	8,400	8,400	3,900	8,400
201	SOCIAL SECURITY	20,811	23,190	23,190	21,973	24,370
204	STATE RETIREMENT	43,168	46,390	46,390	46,109	48,810
205	EMPLOYEE AND DEPENDENT INS	60,989	66,460	66,460	62,928	71,760
209	DISABILITY INSURANCE	688	680	680	669	710
210	UNEMPLOYMENT COMPENSATIO	2,547	-	-	-	-
212	EMPLOYER MEDICARE	4,874	5,430	5,430	5,148	5,700

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51920	**RISK MANAGEMENT (cont.)**				0	
307	COMMUNICATION	$ 1,724	$ 1,600	$ 2,100	1,776	$ 1,900
334	MAINTENANCE AGREEMENTS	1,450	2,992	2,992	1,145	2,600
348	POSTAL CHARGES	1,699	2,975	2,475	2,035	8,275
355	TRAVEL	1,179	2,000	2,000	1,877	1,500
425	GASOLINE	594	770	1,270	565	1,170
435	OFFICE SUPPLIES	5,690	6,800	6,800	4,737	6,200
499	OTHER SUPPLIES AND MATERIAL	442	-	-	-	-
502	BUILDING AND CONTENTS INSUR	79,891	96,000	99,030	99,029	110,981
506	LIABILITY INSURANCE	427,995	445,000	450,400	450,384	465,903
508	PREMIUMS ON CORPORATE SURE	80	2,000	2,000	580	-
599	OTHER CHARGES	22,399	24,000	23,500	18,406	22,000
719	OFFICE EQUIPMENT	-	6,817	6,817	6,817	-
TOTAL RISK MANAGEMENT		**$ 1,021,810**	**$ 1,107,014**	**$ 1,115,444**	**1,091,441**	**$ 1,164,847**
52100	**ACCOUNTING AND BUDGETING**					
101	COUNTY OFFICIAL/ADMIN.	$ 103,050	$ 106,670	$ 106,670	106,670	$ 110,380
119	ACCOUNTANTS/BOOKKEEPERS	409,025	439,144	439,144	438,464	494,047
140	SALARY SUPPLEMENTS	7,200	7,200	7,200	7,200	7,200
162	CLERICAL PERSONNEL	25,648	26,450	26,450	25,549	26,883
169	PART-TIME PERSONNEL	23,852	26,300	31,870	27,965	39,400
186	LONGEVITY PAY	5,575	5,700	5,700	5,700	5,975
187	OVERTIME PAY	2,987	4,500	4,500	3,247	4,500
189	OTHER SALARIES & WAGES	60,958	60,958	60,958	60,957	75,053
191	BOARD & COMMITTEE MEMBERS	1,300	1,400	1,400	1,200	1,400
201	SOCIAL SECURITY	38,365	42,060	42,405	40,733	47,420
204	STATE RETIREMENT	77,669	82,570	82,570	82,204	91,890
205	EMPLOYEE AND DEPENDENT INS	91,664	94,850	94,850	91,782	106,000
209	DISABILITY INSURANCE	1,214	1,180	1,180	1,168	1,310
212	EMPLOYER MEDICARE	8,973	9,840	9,925	9,526	11,100
305	AUDIT SERVICES	78,781	79,000	79,000	78,781	79,000
307	COMMUNICATION	215	500	500	293	500
310	CONTRACTS W/OTHER PUBLIC AC	-	6,000	-	-	-
320	DUES AND MEMBERSHIPS	2,329	2,550	2,550	2,329	2,800
334	MAINTENANCE AGREEMENTS	1,404	1,500	1,500	1,375	1,500
336	MAINT. & REPAIR SERV. - EQUIP.	1,445	2,000	2,000	243	2,000
348	POSTAL CHARGES	11,061	11,900	11,900	11,200	11,900
355	TRAVEL	5,002	6,400	6,400	5,529	6,400
399	OTHER CONTRACTED SERVICES	910	1,300	1,300	910	1,100
425	GASOLINE	-	-	-	-	500
435	OFFICE SUPPLIES	26,235	27,500	27,500	25,553	26,500
709	DATA PROCESSING EQUIPMENT	3,786	-	-	-	-
TOTAL ACCOUNTING AND BUDGETING		**$ 988,648**	**$ 1,047,472**	**$ 1,047,472**	**1,028,585**	**$ 1,154,758**

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52300	**PROPERTY ASSESSOR**					
101	COUNTY OFFICIAL/ADMIN.	$ 93,690	$ 95,189	$ 95,189	95,190	$ 99,578
106	DEPUTIES	916,097	962,079	962,079	892,316	733,666
140	SALARY SUPPLEMENTS	6,000	5,500	5,500	5,500	5,500
169	PART-TIME PERSONNEL	4,695	8,000	8,000	5,076	8,000
186	LONGEVITY PAY	5,800	6,075	6,075	5,675	5,250
187	OVERTIME PAY	1,184	3,000	3,000	16	3,000
196	IN-SERVICE TRAINING	4,914	22,000	21,700	2,728	22,000
201	SOCIAL SECURITY	61,494	66,960	66,960	60,066	53,010
204	STATE RETIREMENT	129,193	136,020	136,020	124,962	107,490
205	EMPLOYEE AND DEPENDENT INS	166,711	181,590	181,590	175,662	180,200
209	DISABILITY INSURANCE	2,027	1,960	1,960	1,794	1,550
210	UNEMPLOYMENT COMPENSATIO	12,916	-	-	-	-
212	EMPLOYER MEDICARE	14,450	15,660	15,660	14,121	12,400
307	COMMUNICATION	1,325	4,000	4,000	1,059	2,000
317	DATA PROCESSING SERVICES	80,834	85,000	85,000	84,529	-
320	DUES AND MEMBERSHIPS	2,300	2,300	2,600	2,600	2,700
334	MAINTENANCE AGREEMENTS	23,784	30,091	31,091	31,033	33,000
336	MAINT. & REPAIR SERV. - EQUIP.	665	3,000	3,000	-	2,000
348	POSTAL CHARGES	6,215	10,000	10,000	5,218	12,000
355	TRAVEL	677	30,000	30,000	161	25,000
399	OTHER CONTRACTED SERVICES	-	-	-	-	-
411	DATA PROCESSING SUPPLIES	-	20,500	20,500	58	20,500
425	GASOLINE	-	15,000	5,000	-	5,000
435	OFFICE SUPPLIES	19,459	20,000	20,000	17,425	25,000
499	OTHER SUPPLIES AND MATERIAL	2,324	2,500	2,500	2,170	3,000
709	DATA PROCESSING EQUIPMENT	17,424	156,000	156,000	84,179	105,000
711	FURNITURE AND FIXTURES	698	-	1,000	879	15,000
718	MOTOR VEHICLES	40,528	-	-	-	-
719	OFFICE EQUIPMENT	-	-	1,000	275	-
TOTAL PROPERTY ASSESSOR		**$ 1,615,403**	**$ 1,882,424**	**$ 1,875,424**	**1,612,699**	**$ 1,481,844**
52310	**REAPPRAISAL PROGRAM**					
106	DEPUTY(IES)	$ 300,646	$ 340,353	$ 340,353	317,503	$ 605,278
186	LONGEVITY PAY	2,400	2,550	2,550	2,425	3,500
187	OVERTIME PAY	766	-	-	-	-
201	SOCIAL SECURITY	17,997	21,260	21,260	18,972	37,750
204	STATE RETIREMENT	38,403	43,520	43,520	40,599	77,260
205	EMPLOYEE AND DEPENDENT INS	65,031	78,640	78,640	69,744	134,270
209	DISABILITY INSURANCE	597	630	630	588	1,120
212	EMPLOYER MEDICARE	4,209	4,980	4,980	4,437	8,830
307	COMMUNICATION	4,769	7,000	7,000	5,879	6,000

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52310	**REAPPRAISAL PROGRAM (cont.)**					
317	DATA PROCESSING SERVICES	$ -	$ -	$ -	$ -	$ 95,000
336	MAINT. & REPAIR SERV.-EQUIP	-	2,000	2,000	-	2,000
338	MAINT. & REPAIR SERV. - VEHICL	1,200	2,000	2,000	-	2,000
348	POSTAL CHARGES	8,000	8,000	8,000	7,679	50,000
399	OTHER CONTRACTED SERVICES	-	-	-	-	30,000
411	DATA PROCESSING SUPPLIES	2,401	4,000	4,000	3,657	3,000
425	GASOLINE	28,083	15,000	25,000	22,903	27,000
499	OTHER SUPPLIES & MATERIALS	1,866	2,000	5,000	4,196	5,000
709	DATA PROCESSING EQUIPMENT	-	-	-	-	54,000
TOTAL REAPPRAISAL PROGRAM		**$ 476,368**	**$ 531,933**	**$ 544,933**	**498,585**	**$ 1,142,008**
52400	**COUNTY TRUSTEE'S OFFICE**					
307	COMMUNICATION	$ 280	$ 500	$ 500	248	$ 500
317	DATA PROCESSING SERVICES	4,500	4,800	5,700	5,700	8,100
332	LEGAL NOTICES, REC. & CT COST	200	850	850	200	850
334	MAINTENANCE AGREEMENTS	792	850	850	792	850
348	POSTAL CHARGES	35,912	49,300	49,300	35,571	49,300
435	OFFICE SUPPLIES	12,238	13,000	13,000	10,364	13,000
499	OTHER SUPPLIES & MATERIALS	64	2,250	2,250	-	1,050
540	TAX RELIEF PROGRAM	488,906	550,000	550,000	513,477	550,000
709	DATA PROCESSING EQUIPMENT	1,682	2,400	1,500	228	2,400
TOTAL COUNTY TRUSTEE'S OFFICE		**$ 544,574**	**$ 623,950**	**$ 623,950**	**566,582**	**$ 626,050**
52500	**COUNTY CLERK'S OFFICE**					
101	COUNTY OFFICIAL/ADMINISTRAT	$ 93,690	$ 95,189	$ 95,189	95,189	$ 99,578
106	DEPUTY(IES)	1,307,066	1,356,478	1,354,878	1,324,571	1,418,251
169	PART-TIME PERSONNEL	23,860	10,660	12,260	11,944	17,555
186	LONGEVITY PAY	10,975	11,925	11,925	11,925	12,825
201	SOCIAL SECURITY	86,411	91,410	91,410	86,728	95,990
204	STATE RETIREMENT	178,496	185,730	185,730	181,185	194,240
205	EMPLOYEE AND DEPENDENT INS	242,160	263,230	263,230	250,383	307,480
209	DISABILITY INSURANCE	2,829	2,690	2,690	2,588	2,810
210	UNEMPLOYMENT COMPENSATIO	-	-	7,042	7,041	-
212	EMPLOYER MEDICARE	20,210	21,380	21,380	20,283	22,450
307	COMMUNICATION	20,787	20,000	20,000	18,926	22,000
317	DATA PROCESSING SERVICES	16,562	16,491	16,491	16,490	16,956
334	MAINTENANCE AGREEMENTS	4,924	6,500	6,500	3,944	6,500
335	MAINT. & REPAIR SERV. - BLDGS.	-	-	-	0	1,700
336	MAINT. & REPAIR SERV. - EQUIP.	1,329	3,000	3,000	1,442	3,500
348	POSTAL CHARGES	45,156	45,000	49,300	48,702	50,000
355	TRAVEL	1,533	4,200	900	802	4,200
399	OTHER CONTRACTED SERVICES	-	9,300	9,300	9,200	2,300

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52500	**COUNTY CLERK'S OFFICE (cont.)**					
425	GASOLINE	$ 1,566	$ 4,000	$ 2,000	1,366	$ 4,000
435	OFFICE SUPPLIES	41,580	42,000	42,000	39,254	43,000
499	OTHER SUPPLIES & MATERIALS	13,985	1,000	2,000	1,877	1,800
709	DATA PROCESSING EQUIPMENT	2,911	9,400	10,900	10,897	10,000
719	OFFICE EQUIPMENT	19,095	8,500	8,500	8,373	13,300
TOTAL COUNTY CLERK'S OFFICE		**$ 2,135,126**	**$ 2,208,083**	**$ 2,216,625**	**2,153,119**	**$ 2,350,435**
52600	**DATA PROCESSING**					
101	COUNTY OFFICIAL/ADMIN.	$ 98,949	$ 102,010	$ 102,010	102,009	$ 105,997
121	DATA PROCESSING PERSONNEL	615,904	675,165	675,165	637,547	675,498
169	PART-TIME PERSONNEL	48,013	70,000	70,000	65,753	70,000
186	LONGEVITY PAY	2,500	2,775	2,775	2,350	2,675
187	OVERTIME PAY	8,280	8,500	8,500	5,685	8,500
201	SOCIAL SECURITY	46,974	53,230	53,230	49,257	53,490
204	STATE RETIREMENT	86,305	100,060	100,060	94,973	100,590
205	EMPLOYEE AND DEPENDENT INS	101,833	111,410	111,410	107,747	123,380
209	DISABILITY INSURANCE	1,417	1,440	1,440	1,346	1,450
210	UNEMPLOYMENT COMPENSATIO	236	-	-	-	-
212	EMPLOYER MEDICARE	10,986	12,450	12,450	11,521	12,510
307	COMMUNICATION	138,524	127,000	157,000	124,208	180,000
317	DATA PROCESSING SERVICES	113,358	144,000	226,000	225,861	257,000
320	DUES AND MEMBERSHIPS	1,434	2,400	2,400	1,766	2,400
334	MAINTENANCE AGREEMENTS	42,425	65,000	65,000	64,993	168,000
348	POSTAL CHARGES	-	800	800	5	800
355	TRAVEL	4,233	6,000	6,000	3,947	7,500
411	DATA PROCESSING SUPPLIES	44,987	59,000	59,000	57,275	62,000
425	GASOLINE	2,404	2,400	2,400	1,361	2,400
709	DATA PROCESSING EQUIPMENT	337,698	515,000	484,000	478,975	707,000
711	FURNITURE AND FIXTURES	-	-	-	-	-
790	OTHER EQUIPMENT	46,240	30,000	30,000	29,860	-
TOTAL DATA PROCESSING		**$ 1,752,700**	**$ 2,088,640**	**$ 2,169,640**	**2,066,445**	**$ 2,541,190**
53100	**CIRCUIT COURT**					
194	JURY & WITNESS FEES	$ 45,924	$ 60,000	$ 60,000	44,046	$ 60,000
307	COMMUNICATION	3,608	3,500	3,500	3,466	3,500
317	DATA PROCESSING SERVICES	142,907	176,000	116,000	115,309	175,000
331	LEGAL SERVICES	14,678	37,000	37,000	12,210	35,000
334	MAINTENANCE AGREEMENTS	14,025	13,000	13,000	5,960	13,000
336	MAINT & REPAIR - EQUIPMENT	2,433		-	-	-
348	POSTAL CHARGES	33,714	35,000	32,500	25,736	35,000
435	OFFICE SUPPLIES	38,874	40,000	42,500	42,079	40,000
499	OTHER SUPPLIES AND MATERIAL	986	1,750	1,750	-	1,750

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53100	**CIRCUIT COURT (cont.)**					
599	OTHER CHARGES (COURT COST)	$ 125,000	$ 125,000	$ 125,000	124,748	$ 125,000
709	DATA PROCESSING EQUIPMENT	1,989	3,500	790,655	790,694	227,500
711	FURNITURE AND FIXTURES	-	2,500	1,000	181	8,000
719	OFFICE EQUIPMENT	15,554	-	12,145	11,863	-
TOTAL CIRCUIT COURT		**$ 439,692**	**$ 497,250**	**$ 1,235,050**	**1,176,296**	**$ 723,750**
53110	**CIRCUIT COURT JUDGE**					
103	ASSITANT	$ 48,436	$ 48,250	$ 48,250	48,250	$ 50,497
106	DEPUTY(IES)	123,920	125,125	124,905	120,808	137,283
186	LONGEVITY PAY	225	250	250	250	275
187	OVERTIME PAY	-	-	220	219	-
201	SOCIAL SECURITY	10,497	10,770	10,770	10,244	11,660
204	STATE RETIREMENT	21,102	22,040	22,040	21,408	23,870
205	EMPLOYEE AND DEPENDENT INS	33,285	37,680	37,680	37,112	43,610
209	DISABILITY INSURANCE	333	330	330	316	350
212	EMPLOYER MEDICARE	2,455	2,520	2,520	2,395	2,730
348	POSTAL CHARGES	79	300	300	214	300
355	TRAVEL	478	1,000	1,000	-	1,000
499	OTHER SUPPLIES & MATERIALS	-	500	500	160	500
TOTAL CIRCUIT COURT JUDGE		**$ 240,809**	**$ 248,765**	**$ 248,765**	**241,380**	**$ 272,075**
53300	**GENERAL SESSIONS COURT**					
102	JUDGES	$ 444,990	$ 459,231	$ 459,231	459,231	$ 468,878
103	ASSISTANT(S)	48,436	49,930	49,930	49,929	51,001
106	DEPUTIES	101,083	106,315	106,315	105,999	115,300
169	PART-TIME PERSONNEL	28,175	29,000	29,000	21,133	40,100
186	LONGEVITY PAY	2,000	2,275	2,275	2,275	2,575
187	OVERTIME PAY	1,116	2,000	2,000	1,999	2,000
189	OTHER SALARIES & WAGES	290,485	323,911	323,911	320,447	348,312
201	SOCIAL SECURITY	48,477	60,310	60,310	51,256	63,750
204	STATE RETIREMENT	112,211	119,760	119,760	119,300	125,390
205	EMPLOYEE AND DEPENDENT INS	100,576	111,980	111,980	103,280	120,340
209	DISABILITY INSURANCE	1,546	1,740	1,740	1,485	1,820
212	EMPLOYER MEDICARE	12,981	14,110	14,110	13,641	14,910
307	COMMUNICATION	3,057	3,200	3,200	2,954	3,200
317	DATA PROCESSING SERVICES	17,885	16,800	19,600	19,600	16,800
320	DUES AND MEMBERSHIPS	2,231	2,615	2,861	2,861	3,060
322	EVALUATION AND TESTING	17,250	30,000	30,000	4,200	30,000
334	MAINTENANCE AGREEMENTS	2,644	2,900	2,900	2,553	2,900
337	MAINT. & REPAIR SERV.-OFF.EQU	377	1,000	429	165	1,000
348	POSTAL CHARGES	2	210	35	34	210
355	TRAVEL	10,272	8,500	10,000	9,999	8,500
432	LIBRARY BOOKS	712	3,000	1,000	375	3,000
435	OFFICE SUPPLIES	7,274	6,300	7,300	7,110	6,800

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53300	**GENERAL SESSIONS COURT (cont.)**					
451	UNIFORMS	$ 570	$ 1,175	$ 1,175	1,150	$ 675
709	DATA PROCESSING EQUIPMENT	2,409	14,000	14,000	13,925	-
719	OFFICE EQUIPMENT	-	-	-	-	-
TOTAL GENERAL SESSIONS COURT		**$ 1,256,760**	**$ 1,370,262**	**$ 1,373,062**	**1,314,909**	**$ 1,430,521**
53330	**DRUG COURT**					
103	ASSISTANT(S)	$ 40,636	$ 45,050	$ 45,050	45,049	$ 48,772
105	SUPERVISOR/DIRECTOR	56,717	59,495	59,495	59,495	60,753
161	SECRETARY(S)	27,485	28,330	28,330	25,621	24,609
169	PART-TIME PERSONNEL	21,840	31,200	31,200	28,585	31,200
186	LONGEVITY PAY	950	1,000	1,000	1,000	900
187	OVERTIME PAY	531	-	-	-	-
189	OTHER SALARIES & WAGES	105,782	115,610	115,610	115,609	149,930
201	SOCIAL SECURITY	15,034	17,410	17,410	16,401	19,610
204	STATE RETIREMENT	29,340	31,660	31,660	31,315	36,170
205	EMPLOYEE AND DEPENDENT INS	40,755	44,930	44,930	42,131	65,810
209	DISABILITY INSURANCE	451	460	460	453	530
212	EMPLOYER MEDICARE	3,516	4,070	4,070	3,835	4,590
307	COMMUNICATION	2,878	3,000	4,300	3,497	3,500
320	DUES AND MEMBERSHIPS	320	200	200	200	200
333	LICENSES	1,010	1,010	1,010	1,010	1,010
334	MAINTENANCE AGREEMENTS	1,092	1,600	1,600	1,002	1,600
348	POSTAL CHARGES	659	600	600	503	600
355	TRAVEL	-	-	-	-	3,000
435	OFFICE SUPPLIES	1,370	2,000	2,500	2,470	3,000
499	OTHER SUPPLIES AND MATERIAL	22,341	15,000	23,421	22,240	25,000
506	LIABILITY INSURANCE	-	385	385	-	385
524	IN SERVICE/STAFF DEVELOPMEN	1,100	1,500	1,500	1,134	1,750
719	OFFICE EQUIPMENT	-	6,000	5,679	5,678	-
TOTAL DRUG COURT		**$ 373,807**	**$ 410,510**	**$ 420,410**	**407,234**	**$ 482,919**
53400	**CHANCERY COURT**					
101	COUNTY OFFICIAL/ADMINISTRAT	$ 93,690	$ 95,189	$ 95,189	95,189	$ 99,578
106	DEPUTY	391,560	400,386	400,386	393,695	429,668
164	ATTENDANTS	29,731	31,140	31,140	28,145	33,135
169	PART-TIME PERSONNEL	35,478	44,625	44,625	41,353	44,625
186	LONGEVITY PAY	3,475	3,650	3,650	3,650	3,950
187	OVERTIME PAY	3,757	5,000	5,000	4,352	5,000
194	JURY AND WITNESS FEES	3,743	5,400	5,400	4,595	5,400
201	SOCIAL SECURITY	33,389	35,960	35,960	34,345	38,190
204	STATE RETIREMENT	65,997	67,940	67,940	66,658	72,510
205	EMPLOYEE AND DEPENDENT INS	66,806	72,180	72,180	66,531	80,650

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53400	**CHANCERY COURT (cont.)**					
209	DISABILITY INSURANCE	$ 1,043	$ 980	$ 980	953	$ 1,050
212	EMPLOYER MEDICARE	7,809	8,410	8,410	8,032	8,940
307	COMMUNICATION	2,571	3,000	3,000	2,707	3,500
317	DATA PROCESSING SERVICES	18,725	14,930	14,930	14,175	17,631
320	DUES AND MEMBERSHIPS	550	720	840	827	2,920
332	LEGAL NOTICES	23,542	15,000	21,000	(10,307)	15,000
334	MAINTENANCE AGREEMENTS	15,606	15,616	9,496	7,823	13,696
336	MAINT. & REPAIR SERVICE-EQUIP	444	1,000	1,000	315	1,000
348	POSTAL CHARGES	23,487	26,000	26,000	22,508	26,000
355	TRAVEL	1,124	1,500	1,500	1,459	2,000
399	OTHER CONTRACTED SERVICES	752	2,000	2,000	587	1,000
435	OFFICE SUPPLIES	25,575	21,000	21,000	20,222	21,000
499	OTHER SUPPLIES & MATERIALS	3,676	754	754	754	-
709	DATA PROCESSING EQUIPMENT	4,674	-	-	-	-
719	OFFICE EQUIPMENT	-	7,700	7,700	7,664	8,800
TOTAL CHANCERY COURT		**$ 857,205**	**$ 880,080**	**$ 880,080**	**816,240**	**$ 935,243**
53500	**JUVENILE COURT**					
102	JUDGE(S)	$ 148,330	$ 153,077	$ 153,077	153,077	$ 156,292
106	DEPUTY(IES)	31,260	31,705	31,705	31,704	34,338
161	SECRETARY(S)	34,650	35,910	35,910	35,909	36,676
169	PART-TIME PERSONNEL	32,968	38,480	38,480	33,737	38,500
186	LONGEVITY PAY	100	200	200	200	100
189	OTHER SALARIES & WAGES	85,020	85,020	92,263	92,262	82,466
201	SOCIAL SECURITY	17,568	21,360	21,810	18,566	21,600
204	STATE RETIREMENT	37,840	38,830	39,750	39,739	39,330
205	EMPLOYEE AND DEPENDENT INS	37,594	40,580	40,580	32,836	32,610
209	DISABILITY INSURANCE	524	570	585	486	580
212	EMPLOYER MEDICARE	4,693	5,000	5,105	4,937	5,060
307	COMMUNICATION	793	1,000	1,000	789	1,000
320	DUES AND MEMBERSHIPS	1,833	2,400	2,700	2,571	2,400
334	MAINTENANCE AGREEMENTS	630	1,160	1,160	630	1,160
348	POSTAL CHARGES	214	300	300	282	300
355	TRAVEL	1,791	2,500	2,000	1,747	2,500
399	OTHER CONTRACTED SERVICES	42,955	42,000	42,000	41,911	45,000
432	LIBRARY BOOKS	2,529	3,020	3,020	2,527	3,020
435	OFFICE SUPPLIES	1,999	3,000	3,000	2,465	3,500
451	UNIFORMS	577	750	450	399	750
499	OTHER SUPPLIES & MATERIALS	1,910	3,000	3,500	2,926	3,500
709	DATA PROCESSING EQUIPMENT	-	-	-	-	1,500
TOTAL JUVENILE COURT		**$ 485,779**	**$ 509,862**	**$ 518,595**	**499,709**	**$ 512,182**

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		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
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53600	**DISTRICT ATTORNEY GENERAL**					
103	ASSISTANT(S)	$ 52,411	$ 55,930	$ 55,930	54,985	$ 57,830
186	LONGEVITY PAY	175	200	200	200	225
201	SOCIAL SECURITY	3,071	3,490	3,490	3,228	3,600
204	STATE RETIREMENT	6,647	7,130	7,130	7,003	7,370
205	EMPLOYEE AND DEPENDENT INS	12,197	13,280	13,280	12,381	13,980
209	DISABILITY INSURANCE	106	110	110	101	110
212	EMPLOYER MEDICARE	718	820	820	755	850
317	DATA PROCESSING SERVICES	4,315	4,315	4,315	3,955	4,315
320	DUES AND MEMBERSHIPS	400	400	400	400	400
TOTAL DISTRICT ATTORNEY GENERAL		**$ 80,041**	**$ 85,675**	**$ 85,675**	**83,010**	**$ 88,680**
53610	**OFFICE OF PUBLIC DEFENDER**					
103	ASSISTANT(S)	$ -	$ -	$ -	-	$ 43,908
201	SOCIAL SECURITY	-	-	-	-	2,730
204	STATE RETIREMENT	-	-	-	-	5,580
205	EMPLOYEE AND DEPENDENT INS	-	-	-	-	9,390
209	DISABILITY INSURANCE	-	-	-	-	90
212	EMPLOYER MEDICARE	-	-	-	-	640
309	CONTRACTS W/GOVERNMENT AG	24,000	35,000	35,000	35,000	-
320	DUES AND MEMBERSHIPS			-	-	560
348	POSTAL CHARGES	328	400	400	337	400
355	TRAVEL	-	-	-	-	440
399	OTHER CONTRACTED SERVICE	-	-	-	-	-
499	OTHER SUPPLIES & MATERIALS	-	-	-	-	700
599	OTHER CHARGES	-	-	-	-	500
TOTAL OFFICE OF PUBLIC DEFENDER		**$ 24,328**	**$ 35,400**	**$ 35,400**	**35,337**	**$ 64,938**
53910	**PROBATION SERVICES**					
101	COUNTY OFFICIAL/ADMINISTRAT	$ 61,295	$ 63,280	$ 63,280	63,280	$ 64,633
103	ASSISTANT(S)	43,637	47,435	47,435	47,434	48,436
112	YOUTH SERVICE OFFICER(S)	136,512	146,945	146,945	144,941	161,575
161	SECRETARY(S)	29,443	30,350	30,350	29,330	29,443
186	LONGEVITY PAY	1,800	1,700	1,700	1,700	1,650
196	IN-SERVICE TRAINING	807	1,500	1,500	1,217	1,500
201	SOCIAL SECURITY	16,253	17,970	17,970	17,089	18,960
204	STATE RETIREMENT	34,470	36,770	36,770	36,380	38,800
205	EMPLOYEE AND DEPENDENT INS	59,847	67,260	67,260	61,987	67,260
209	DISABILITY INSURANCE	545	540	540	528	570
212	EMPLOYER MEDICARE	3,801	4,210	4,210	3,996	4,440
307	COMMUNICATION	1,814	2,000	2,000	1,739	2,000
312	CONTRACTS W/PRIVATE AGENCI	464,144	464,144	464,144	464,144	464,144

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53910	**PROBATION SERVICES (cont.)**					
317	DATA PROCESSING SERVICES	$ 4,200	$ 4,350	$ 4,350	$ 4,350	$ 4,500
334	MAINTENANCE AGREEMENTS	969	1,250	1,250	584	1,250
335	MAINT. & REPAIR SERV. - BLDGS.	-	500	500	-	500
336	MAINT. & REPAIR SERV. - EQUIP.	-	500	500	-	500
348	POSTAL CHARGES	88	200	200	84	200
355	TRAVEL	3,648	2,500	2,500	287	4,000
435	OFFICE SUPPLIES	2,065	3,200	3,200	1,915	3,200
499	OTHER SUPPLIES AND MATERIAL	741	700	700	657	700
719	OFFICE EQUIPMENT	-	-	-	-	4,000
TOTAL PROBATION SERVICES		**$ 866,079**	**$ 897,304**	**$ 897,304**	**881,648**	**$ 922,261**
53930	**VICTIM ASSISTANCE PROGRAMS**					
103	ASSISTANT(S)	$ 39,926	$ 43,740	$ 43,740	43,740	$ 46,047
169	PART-TIME PERSONNEL	37,496	40,720	40,720	33,513	40,720
186	LONGEVITY PAY	150	-	-	-	-
189	OTHER SALARIES & WAGES	45,016	42,710	42,710	42,709	44,946
196	IN-SERVICE TRAINING	1,200	1,500	700	627	1,500
201	SOCIAL SECURITY	7,594	7,890	7,890	7,419	8,170
204	STATE RETIREMENT	10,785	10,980	10,980	10,970	11,550
205	EMPLOYEE AND DEPENDENT INS	5,596	3,980	4,710	4,705	5,750
209	DISABILITY INSURANCE	150	160	160	159	170
212	EMPLOYER MEDICARE	1,776	1,850	1,850	1,735	1,910
307	COMMUNICATION	700	1,000	1,000	695	1,000
320	DUES AND MEMBERSHIPS	400	475	475	400	475
334	MAINTENANCE AGREEMENTS	1,208	1,300	1,300	1,195	1,300
348	POSTAL CHARGES	3	50	50	7	50
399	OTHER CONTRACTED SERVICES	4,315	4,315	4,315	4,315	4,315
435	OFFICE SUPPLIES	1,780	1,200	2,000	1,804	1,500
TOTAL VICTIM ASSISTANCE PROGRAMS		**$ 158,095**	**$ 161,870**	**$ 162,600**	**154,000**	**$ 169,403**
54110	**SHERIFF'S DEPARTMENT**					
101	COUNTY OFFICIAL/ADMIN.	$ 113,365	$ 115,179	$ 115,179	115,179	$ 120,489
103	ASSISTANT(S)	409,901	416,895	416,895	412,276	494,505
106	DEPUTY(IES)	35,004	37,450	37,450	37,449	39,425
107	DETECTIVE(S)	763,783	827,604	842,604	838,776	1,045,356
109	CAPTAIN(S)	387,453	406,995	406,995	398,758	369,523
110	LIEUTENANT(S)	904,231	899,368	924,431	906,355	936,397
112	YOUTH SERVICE OFFICER(S)	1,378,825	1,430,662	1,437,262	1,437,262	1,948,287
115	SERGEANT(S)	1,472,914	1,662,214	1,668,414	1,667,818	1,724,842
119	ACCOUNTANTS/BOOKKEEPERS	256,630	277,075	281,575	281,509	304,157
140	SALARY SUPPLEMENTS	113,300	119,400	119,400	118,800	119,400
148	DISPATCHERS/RADIO OPERATORS	638,673	680,676	648,376	634,819	711,509

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54110	**SHERIFF'S DEPARTMENT (cont.)**					
162	CLERICAL PERSONNEL	$ 468,657	$ 530,937	$ 530,937	$ 520,074	$ 539,405
169	PART-TIME PERSONNEL	422,870	421,216	436,216	434,086	434,680
186	LONGEVITY PAY	56,200	59,775	59,775	59,075	62,925
187	OVERTIME PAY	787,823	757,440	849,223	848,682	847,500
189	OTHER SALARIES & WAGES	3,033,663	3,058,678	3,058,678	3,022,570	3,266,234
194	JURY AND WITNESS EXPENSE	7,700	27,000	2,000	-	10,000
196	IN-SERVICE TRAINING	155,836	153,800	184,450	158,821	189,000
201	SOCIAL SECURITY	679,370	725,500	733,713	707,602	803,810
204	STATE RETIREMENT	1,368,148	1,431,480	1,448,183	1,431,420	1,590,060
205	EMPLOYEE AND DEPENDENT INS	1,838,855	1,952,430	1,986,950	1,985,568	2,522,300
209	DISABILITY INSURANCE	19,798	19,140	19,175	18,890	21,280
210	UNEMPLOYMENT COMPENSATIO	20,764	20,000	20,000	4,343	20,000
212	EMPLOYER MEDICARE	158,982	169,680	171,584	165,514	187,990
307	COMMUNICATION	167,513	200,000	200,000	171,675	400,000
312	CONTRACTS W/PRIV. AGENCIES	7,263	56,400	26,400	20,831	30,000
317	DATA PROCESSING SERVICES	121,924	300,000	356,233	349,961	200,000
320	DUES AND MEMBERSHIPS	9,120	12,015	9,305	9,043	12,235
334	MAINTENANCE AGREEMENTS	9,944	37,974	36,924	16,811	52,577
336	MAINT. & REPAIR SERV. - EQUIP.	53,233	80,000	66,250	64,747	80,000
338	MAINT. & REPAIR SERV.-VEHICLE	111,154	165,000	156,690	148,172	200,000
340	MEDICAL & DENTAL SERVICES	560	-	-	-	-
348	POSTAL CHARGES	11,171	16,000	13,000	12,191	16,000
349	PRINTING, STATIONARY & FORMS	8,635	12,500	12,500	12,357	12,500
351	RENTALS	43,178	24,500	36,000	36,000	2,400
357	VETERINARY SERVICES	-	-	-	-	6,500
399	OTHER CONTRACTED SERVICES	16,458	9,600	24,391	13,621	5,000
401	ANIMAL FOOD & SUPPLIES	-	-	-	-	9,625
411	DATA PROCESSING SUPPLIES	11,254	15,000	13,500	13,485	15,000
425	GASOLINE	811,656	850,000	850,000	829,189	875,000
429	INSTRUCTIONAL SUPP & MAT	14,881	13,250	13,000	12,894	13,250
431	LAW ENFORCEMENT SUPPLIES	68,029	103,500	106,212	105,533	85,000
435	OFFICE SUPPLIES	33,191	49,050	45,120	44,543	50,000
437	PERIODICALS	5,398	9,120	7,120	6,393	9,500
451	UNIFORMS	195,213	175,000	175,000	174,905	150,000
453	VEHICLE PARTS	163,864	165,000	211,430	202,768	214,500
499	OTHER SUPPLIES & MATERIALS	30,209	44,250	45,764	44,055	40,000
505	JUDGMENTS	14,549	20,000	17,500	17,211	20,000
536	HAZARDOUS WASTE CLEANUP	3,917	-	-	-	-
599	OTHER CHARGES	12,971	18,000	11,500	10,237	10,000
708	COMMUNICATION EQUIPMENT	25,282	111,313	80,913	80,689	80,000
709	DATA PROCESSING EQUIPMENT	109,631	150,000	152,872	152,678	250,000
716	LAW ENFORCEMENT EQUIPMENT	85,776	90,000	107,341	107,317	202,310

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54110	**SHERIFF'S DEPARTMENT (cont.)**					
718	MOTOR VEHICLES	$ 1,005,711	$ 100,000	$ 163,093	$ 162,012	$ 1,560,000
719	OFFICE EQUIPMENT	11,477	30,000	23,075	22,757	20,500
790	OTHER EQUIPMENT	5,663	-	-	-	60,000
TOTAL SHERIFF'S DEPARTMENT		**$ 18,661,567**	**$ 19,058,066**	**$ 19,360,598**	**19,047,742**	**$ 22,990,971**
54120	**SPECIAL PATROLS**					
150	NIGHTWATCHMEN	$ 36,956	$ 49,000	$ 49,000	32,065	$ 47,805
201	SOCIAL SECURITY	2,327	3,040	3,040	1,964	2,970
204	STATE RETIREMENT	4,748	6,220	6,220	4,067	6,070
212	EMPLOYER MEDICARE	544	720	720	459	700
TOTAL SPECIAL PATROLS		**$ 44,575**	**$ 58,980**	**$ 58,980**	**38,556**	**$ 57,545**
54130	**TRAFFIC CONTROL**					
336	MAINT. & REPAIR SERV. - EQUIP.	$ -	$ 10,000	$ 8,000	165	$ 10,000
452	UTILITIES	5,370	10,000	12,000	11,773	10,000
TOTAL TRAFFIC CONTROL		**$ 5,370**	**$ 20,000**	**$ 20,000**	**11,938**	**$ 20,000**
54160	**ADMINISTRATION OF SEX OFFENDER REGISTRY**					
186	LONGEVITY PAY	$ 300	$ 325	$ 325	325	$ 350
187	OVERTIME PAY	$ 6,010	$ 5,000	$ 7,500	6,011	$ 7,000
189	OTHER SALARIES & WAGES	40,444	41,200	41,200	41,200	41,358
196	IN-SERVICE TRAINING	1,984	5,000	5,000	-	5,000
201	SOCIAL SECURITY	2,761	2,890	3,045	2,753	3,020
204	STATE RETIREMENT	5,911	5,910	6,226	6,032	6,190
205	EMPLOYEE AND DEPENDENT INS	12,197	11,290	11,290	9,222	7,380
209	DISABILITY INSURANCE	81	80	80	73	80
212	EMPLOYER MEDICARE	646	680	716	643	710
435	OFFICE SUPPLIES	950	2,000	1,200	1,122	2,000
599	OTHER CHARGES	2,550	1,600	2,400	1,800	1,600
TOTAL ADMIN. Of SEX OFFENDER REGIST		**$ 73,833**	**$ 75,975**	**$ 78,982**	**69,184**	**$ 74,688**
54210	**JAIL**					
103	ASSISTANT(S)	$ 65,742	$ 68,970	$ 68,970	68,969	$ 72,543
109	CAPTAIN(S)	50,030	54,520	54,520	54,519	59,067
110	LIEUTENANT(S)	280,635	289,015	301,305	301,086	308,828
115	SERGEANT(S)	356,729	380,561	380,561	379,766	427,023
160	GUARDS	4,046,091	3,746,233	3,746,233	3,744,993	3,861,721
162	CLERICAL PERSONNEL	39,963	41,200	41,200	40,504	41,358
167	MAINTENANCE PERSONNEL	122,717	130,520	130,520	130,520	137,520
169	PART-TIME PERSONNEL	9,787	20,000	23,000	19,862	45,000
186	LONGEVITY PAY	21,425	24,350	24,350	23,325	27,425
187	OVERTIME PAY	232,713	200,000	250,817	250,466	200,000

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54210	**JAIL (cont.)**					
189	OTHER SALARIES & WAGES	$ -	$ 505,595	$ 502,595	498,907	$ 517,262
196	IN-SERVICE TRAINING	10,517	20,000	20,000	19,811	20,000
201	SOCIAL SECURITY	313,891	338,580	342,512	330,681	353,270
204	STATE RETIREMENT	655,061	690,460	698,480	697,708	717,340
205	EMPLOYEE AND DEPENDENT INS	1,073,734	1,175,700	1,175,700	1,132,475	1,393,420
209	DISABILITY INSURANCE	9,918	9,660	9,680	9,565	10,040
210	UNEMPLOYMENT COMPENSATIO	8,977	15,000	15,000	13,561	15,000
212	EMPLOYER MEDICARE	73,413	79,190	80,109	77,337	82,620
302	ADVERTISING	-	250	-	-	250
320	DUES & MEMBERSHIP	146	1,200	200	80	1,200
334	MAINTENANCE AGREEMENTS	36,988	71,169	55,069	54,692	68,269
335	MAINT. & REPAIR SERV. - BLDGS.	205,876	250,000	407,882	406,494	250,000
336	MAINT. & REPAIR SERV. - EQUIP.	37,211	50,000	47,000	45,486	50,000
349	PRINTING, STATIONERY & FORMS	5,238	10,000	8,000	7,588	10,000
354	TRANSP. OTHER THAN STUDENTS	57,762	50,000	25,000	21,152	25,000
399	OTHER CONTRACTED SERVICES	3,222,108	3,664,300	3,592,242	3,591,662	3,847,485
410	CUSTODIAL SUPPLIES	132,812	115,000	119,000	117,068	115,000
411	DATA PROCESSING SUPPLIES	16,181	22,000	22,000	21,974	20,000
421	FOOD PREPARATION SUPPLIES	56,627	60,000	96,000	95,557	100,000
422	FOOD SUPPLIES	988,559	1,010,000	1,198,000	1,194,677	1,010,000
431	LAW ENFORCEMENT SUPPLIES	12,095	15,000	13,750	13,571	15,000
435	OFFICE SUPPLIES	12,675	15,000	14,100	13,907	15,000
437	PERIODICALS	-	-	-	-	-
441	PRISONERS CLOTHING	73,639	100,000	82,000	81,738	85,000
451	UNIFORMS	60,303	80,000	80,000	80,000	80,000
452	UTILITIES	593,392	625,000	625,000	621,948	625,000
499	OTHER SUPPLIES & MATERIALS	7,634	5,000	16,543	13,758	5,000
707	BUILDING IMPROVEMENTS	449,430	160,000	361,900	361,864	250,000
708	COMMUNICATION EQUIPMENT	3,456	8,000	8,000	4,500	10,000
709	DATA PROCESSING EQUIPMENT	47,440	80,000	77,100	77,080	100,000
710	FOOD SERVICE EQUIPMENT	-	-	-	-	5,000
717	MAINTENANCE EQUIPMENT	-	20,000	3,500	3,376	30,000
719	OFFICE EQUIPMENT	5,202	5,000	5,000	4,990	5,000
790	OTHER EQUIPMENT	19,293	25,000	25,000	24,884	10,000
TOTAL JAIL		**$ 13,415,411**	**$ 14,231,473**	**$ 14,747,838**	**14,652,117**	**$ 15,021,641**
54220	**WORKHOUSE/ADULT DETENTION**					
101	COUNTY OFFICIAL/ADMIN.	$ 65,742	$ 65,490	$ 65,490	65,490	$ 68,898
109	CAPTAINS	56,717	58,470	58,470	58,470	63,308
110	LIEUTENANT(S)	21,335	45,330	45,330	45,329	46,333
115	SARGEANTS	228,468	257,315	263,165	263,113	264,474
160	GUARDS	979,278	1,052,290	1,052,290	1,050,215	1,082,634

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54220	**WORKHOUSE/ADULT DETENTION (cont.)**					
161	SECRETARY	$ 42,140	$ 29,850	$ 29,850	29,850	$ 30,507
162	CLERICAL PERSONNEL	112,108	124,265	124,265	122,091	132,212
169	PART-TIME PERSONNEL	17,799	18,500	18,500	13,432	18,500
186	LONGEVITY PAY	3,650	5,175	5,175	4,850	5,500
187	OVER-TIME PAY	17,065	15,000	15,000	14,978	15,000
191	BOARD & COMMITTEE MEM. FEES	4,700	5,600	5,600	4,400	5,600
196	IN-SERVICE TRAINING	5,904	12,000	15,600	15,365	15,000
201	SOCIAL SECURITY	93,268	104,000	104,365	100,605	107,450
204	STATE RETIREMENT	191,967	209,790	210,535	208,558	216,860
205	EMPLOYEE AND DEPENDENT INS	306,158	353,440	346,380	340,193	396,660
209	DISABILITY INSURANCE	2,989	3,030	3,045	2,926	3,130
210	UNEMPLOYMENT COMPENSATIO	6,885	-	4,950	4,888	-
212	EMPLOYER MEDICARE	21,813	24,330	24,415	23,531	25,130
307	COMMUNICATION	7,760	7,000	7,000	7,065	7,000
320	DUES & MEMBERSHIP	15,335	400	450	408	1,250
322	EVALUATION & TESTING	1,904	4,000	4,000	2,069	2,500
330	OPERATING LEASE PAYMENTS	975	1,200	1,200	780	1,200
334	MAINTENANCE AGREEMENTS	24,611	31,000	31,000	29,253	40,000
335	MAINT. & REPAIR SERV. - BLDGS.	23,056	12,000	23,778	21,060	12,000
336	MAINT. & REPAIR SERV. - EQUIP.	22,357	20,000	33,000	28,626	15,000
338	MAINT. & REPAIR SERV. - VEHICL	-	-	-	-	5,000
340	MEDICAL & DENTAL SERVICES	924	1,000	1,000	280	1,000
348	POSTAL CHARGES	364	400	400	281	400
399	OTHER CONTRACTED SERVICES	611,199	851,000	807,850	682,437	775,000
410	CUSTODIAL SUPPLIES	21,149	27,500	26,500	22,064	27,500
411	DATA PROCESSING SUPPLIES	4,380	5,500	5,500	5,312	5,500
413	DRUGS AND MEDICAL SUPPLIES	-	5,000	4,000	-	5,000
418	EQUIP. & MACHINERY PARTS	1,261	3,000	222	221	3,000
425	GASOLINE	9,821	10,000	11,000	10,376	12,000
431	LAW ENFORCEMENT SUPPLIES	5,206	5,500	10,500	6,266	5,500
435	OFFICE SUPPLIES	5,958	6,000	10,000	8,249	6,000
441	PRISONERS CLOTHING	22,853	15,000	20,500	20,291	17,000
451	UNIFORMS	9,546	10,000	9,000	7,527	10,000
452	UTILITIES	237,921	250,000	250,000	237,798	250,000
499	OTHER SUPPLIES & MATERIALS	18,149	16,000	18,525	18,233	14,000
709	DATA PROCESSING EQUIPMENT	-	27,500	29,975	27,714	-
719	OFFICE EQUIPMENT	-	-	-	-	4,000
790	OTHER EQUIPMENT	16,819	-	-	-	-
TOTAL WORKHOUSE/ADULT DETENTION		**$ 3,239,533**	**$ 3,692,875**	**$ 3,697,825**	**3,504,609**	**$ 3,717,046**

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		Audited Actual	Original	Amended	Unaudited Actual	Estimated
54240	**JUVENILE SERVICES**					
101	COUNTY OFFICIAL/ADMIN.	$ 63,523	$ 67,780	$ 67,780	67,779	$ 71,313
109	CAPTAIN(S)	52,246	53,565	53,565	53,564	58,014
110	LIEUTENANT(S)	42,022	46,980	46,980	46,979	48,014
115	SERGEANT(S)	198,367	218,230	218,230	215,776	217,619
160	GUARDS	213,962	222,080	222,080	216,696	241,658
161	SECRETARY	36,048	37,815	37,815	37,814	68,061
164	ATTENDANTS	497,075	521,925	521,775	500,049	509,770
169	PART-TIME PERSONNEL	17,894	21,300	21,300	16,283	9,000
186	LONGEVITY PAY	3,025	3,475	3,475	3,475	4,625
187	OVERTIME PAY	29,969	30,000	30,150	30,143	30,000
189	OTHER SALARIES & WAGES	-	-	25,820	25,815	16,130
196	IN-SERVICE TRAINING	2,857	3,000	3,200	3,047	3,000
201	SOCIAL SECURITY	69,625	75,840	77,450	73,602	79,010
204	STATE RETIREMENT	141,347	152,520	155,800	148,426	160,560
205	EMPLOYEE AND DEPENDENT INS	213,802	224,940	224,970	204,421	237,580
209	DISABILITY INSURANCE	2,251	2,170	2,220	2,097	2,280
210	UNEMPLOYMENT COMPENSATIO	3,046	-	3,407	3,406	-
212	EMPLOYER MEDICARE	16,284	17,740	17,740	17,213	18,480
307	COMMUNICATION	2,513	3,000	2,500	2,265	2,500
317	DATA PROCESSING SERVICES	7,265	7,416	7,775	7,774	7,775
320	DUES & MEMBERSHIPS	-	-	-	-	335
322	EVALUATION & TESTING	270	-	-	-	-
334	MAINTENANCE AGREEMENTS	7,620	7,500	7,500	7,120	7,860
335	MAINT. & REPAIR SERV. - BLDGS.	795	1,000	1,000	398	1,000
336	MAINT. & REPAIR SERV. - EQUIP.	2,014	2,500	5,063	531	2,500
338	MAINT. & REPAIR SERV. - VEHICL	635	1,000	1,500	1,446	7,500
340	MEDICAL & DENTAL SERVICES	46,774	50,280	49,280	48,268	75,000
348	POSTAL CHARGES	551	650	650	352	500
349	PRINTING, STATIONERY & FORMS	1,495	1,500	1,500	1,154	1,500
355	TRAVEL	20	300	1,300	1,124	500
399	OTHER CONTRACTED SERVICES	49,134	61,000	62,950	52,193	61,000
425	GASOLINE	681	500	500	374	500
429	INSTRUCTIONAL SUPP & MAT	-	-	30,037	29,633	2,000
435	OFFICE SUPPLIES	777	800	800	785	800
451	UNIFORMS	9,475	9,000	8,641	7,847	3,000
499	OTHER SUPPLIES & MATERIALS	27,288	28,000	60,188	59,687	28,000
599	OTHER CHARGES	-	-	10,213	9,856	1,398
719	OFFICE EQUIPMENT *	-	-	3,962	3,963	-
TOTAL JUVENILE SERVICES		**$ 1,760,652**	**$ 1,873,806**	**$ 1,989,116**	**1,901,373**	**$ 1,978,782**

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		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
54320	**RURAL FIRE PROTECTION**					
101	COUNTY OFFICIAL/ADMINISTRAT	$ 58,695	$ 63,280	$ 63,280	63,280	$ 66,892
140	SALARY SUPPLEMENTS	-	600	600	600	600
186	LONGEVITY PAY	75	100	100	100	500
189	OTHER SALARIES & WAGES	-	-	-	-	42,513
201	SOCIAL SECURITY	3,501	3,970	3,970	3,806	6,860
204	STATE RETIREMENT	7,429	8,120	8,120	8,119	14,030
205	EMPLOYEE AND DEPENDENT INS	12,197	13,280	13,280	13,275	21,680
209	DISABILITY INSURANCE	118	120	120	117	210
212	EMPLOYER MEDICARE	819	930	930	890	1,610
307	COMMUNICATION	15,142	22,400	27,400	26,007	34,350
316	CONTRIBUTIONS	2,000	2,000	2,000	2,000	2,000
320	DUES AND MEMBERSHIPS	620	1,000	1,020	1,048	1,000
322	EVALUATION AND TESTING	7,445	12,900	9,400	9,303	12,900
334	MAINTENANCE AGREEMENTS	1,879	21,244	19,244	18,694	18,000
335	MAINT. & REPAIR SERV. - BLDGS.	2,926	20,700	16,700	15,626	10,000
336	MAINT. & REPAIR SERV. - EQUIP.	6,701	7,000	5,000	4,703	3,000
338	MAINT. & REPAIR SERV. - VEHICL	39,754	39,000	64,000	62,452	80,000
347	PEST CONTROL	-	800	600	593	1,400
348	POSTAL CHARGES	145	200	200	20	200
351	RENTALS	15,000	-	-	-	-
355	TRAVEL	2,879	3,000	3,000	2,159	3,000
399	OTHER CONTRACTED SERVICES	370,220	420,000	397,500	397,500	375,000
410	CUSTODIAL SUPPLIES	1,865	2,000	1,900	1,897	2,500
411	DATA PROCESSING SUPPLIES	755	2,000	1,980	1,864	2,000
412	DIESEL FUEL	34,113	24,000	53,000	48,896	41,000
413	DRUGS AND MEDICAL SUPPLIES	-	-	-	-	2,500
425	GASOLINE	9,541	7,000	10,200	8,808	9,500
429	INSTRUCTIONAL SUPP & MAT	3,778	2,000	3,000	2,988	2,000
435	OFFICE SUPPLIES	4,380	4,000	4,000	3,979	4,000
451	UNIFORMS	23,855	48,931	48,931	48,930	20,000
452	UTILITIES	25,031	26,000	27,000	26,028	30,000
499	OTHER SUPPLIES AND MATERIAL	26,377	9,000	24,658	24,326	27,000
506	LIABILITY INSURANCE	-	-	-	-	8,000
599	OTHER CHARGES	7,279	23,064	23,064	23,062	-
701	ADMINISTRATION EQUIPMENT	-	-	-	-	30,000
708	COMMUNICATION EQUIPMENT	5,788	2,000	1,800	1,719	3,000
709	DATA PROCESSING EQUIPMENT	41,769	-	5,110	5,115	-
711	FURNITURE AND FIXTURES	-	-	-	-	12,000
718	MOTOR VEHICLES	198,529	-	-	-	-
719	OFFICE EQUIPMENT	2,506	-	-	-	4,000
790	OTHER EQUIPMENT	176,088	4,740	49,525	46,323	35,000
TOTAL F	**RURAL FIRE PROTECTION**	**$ 1,109,199**	**$ 795,379**	**$ 890,632**	**874,239**	**$ 928,245**

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		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
54430	**DISASTER RELIEF**					
101	COUNTY OFFICIAL/ADMINISTRAT	$ 71,132	$ 75,910	$ 75,910	69,542	$ 74,559
103	ASSISTANT(S)	52,812	56,500	56,500	29,336	57,707
105	SUPERVISOR/DIRECTOR	43,637	46,980	46,980	46,979	48,014
161	SECRETARY	34,783	39,140	39,140	39,139	39,964
186	LONGEVITY PAY	1,025	1,100	1,100	1,100	550
187	OVERTIME PAY	-	2,000	2,000	0	2,000
196	IN-SERVICE TRAINING	889	1,000	8,125	8,050	1,000
201	SOCIAL SECURITY	12,128	13,750	13,750	11,195	13,820
204	STATE RETIREMENT	25,711	28,130	28,130	22,059	28,280
205	EMPLOYEE AND DEPENDENT INS	25,478	26,400	26,400	25,293	36,770
209	DISABILITY INSURANCE	408	410	410	324	410
212	EMPLOYER MEDICARE	2,836	3,220	3,220	2,618	3,240
307	COMMUNICATION	28,147	28,000	24,000	23,729	28,000
320	DUES AND MEMBERSHIPS	292	1,200	300	256	1,200
334	MAINTENANCE AGREEMENTS	3,692	5,500	5,500	3,429	5,500
338	MAINT. & REPAIR SERV. - VEHICL	1,730	3,000	3,000	2,037	3,500
348	POSTAL CHARGES	24	200	200	20	200
349	PRINTING, STATIONERY & FORMS	-	700	45	45	500
351	RENTALS	-	-	-	-	6,500
355	TRAVEL	-	1,500	-	-	2,000
399	OTHER CONTRACTED SERVICES	1,340	4,000	800	482	1,000
411	DATA PROCESSING EQUIPMENT	2,160	3,150	1,400	1,359	3,150
412	DIESEL FUEL	409	4,000	2,000	306	5,000
415	ELECTRICITY	3,433	4,000	7,200	7,217	5,000
425	GASOLINE	6,782	8,000	7,500	6,303	8,500
429	INSTRUCTIONAL SUPP & MAT	3,322	2,500	375	299	2,500
435	OFFICE SUPPLIES	1,286	2,250	2,250	1,846	2,250
451	UNIFORMS	2,197	2,500	2,500	2,383	2,500
499	OTHER SUPPLIES & MATERIALS	15,988	15,000	19,055	16,013	16,000
708	COMMUNICATION EQUIPMENT	9,570	5,000	5,250	5,164	39,000
709	DATA PROCESSING EQUIPMENT	3,285	10,000	18,500	18,485	15,000
711	FURNITURE AND FIXTURES	-	-	-	-	2,400
790	OTHER EQUIPMENT	641,545	182,178	248,178	235,968	-
TOTAL DISASTER RELIEF		**$ 996,041**	**$ 577,218**	**$ 649,718**	**580,984**	**$ 456,014**
54510	**INSPECTION & REGULATION**					
101	SUPERVISOR/ADMINISTRATIVE	$ 75,439	$ 76,465	$ 76,465	76,464	$ 76,760
106	DEPUTIES	333,201	358,903	358,903	353,837	380,703
140	SALARY SUPPLEMENTS	5,000	5,000	5,000	5,000	5,000
162	CLERICAL PERSONNEL	96,151	103,340	103,340	103,340	111,322
186	LONGEVITY PAY	4,025	4,325	4,325	4,325	4,625

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		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
54510	**INSPECTION & REGULATION (cont.)**					
191	BOARD & COMMITTEE MEMBERS	$ -	$ 1,200	$ 1,200	$ -	$ 1,200
201	SOCIAL SECURITY	31,115	34,060	34,060	32,864	35,940
204	STATE RETIREMENT	64,952	69,550	69,550	68,902	73,410
205	EMPLOYEE AND DEPENDENT INS	75,146	82,100	82,100	80,300	95,430
209	DISABILITY INSURANCE	1,027	1,000	1,000	996	1,060
212	EMPLOYER MEDICARE	7,277	7,970	7,970	7,686	8,410
307	COMMUNICATION	4,132	4,800	4,800	4,074	4,800
317	DATA PROCESSING SERVICES	-	1,000	1,000	-	1,000
320	DUES & MEMBERSHIPS	1,489	2,000	2,000	1,637	2,000
334	MAINTENANCE AGREEMENTS	2,916	3,000	3,000	2,979	1,300
348	POSTAL CHARGES	771	1,000	1,000	732	1,000
349	PRINTING, STATIONERY & FORMS	1,500	1,500	1,500	1,320	1,500
355	TRAVEL	2,194	4,000	4,000	2,597	3,000
399	OTHER CONTRACTED SERVICES	2,580	6,000	6,000	3,161	6,000
425	GASOLINE	15,576	12,000	18,000	13,942	17,000
435	OFFICE SUPPLIES	4,733	5,000	5,000	4,996	5,000
451	UNIFORMS	426	500	500	498	500
499	OTHER SUPPLIES & MATERIALS	865	1,200	1,200	1,162	1,200
524	IN-SERVICE/STAFF DEVELOPME	1,937	2,000	2,000	1,579	3,000
718	MOTOR VEHICLES	-	-	-	-	21,000
719	OFFICE EQUIPMENT	-	-	-	-	5,400
INSPECTION AND REGULATION		**$ 732,452**	**$ 787,913**	**$ 793,913**	**772,398**	**$ 867,560**
55110	**LOCAL HEALTH CENTER**					
186	LONGEVITY PAY	$ 1,725	$ 2,075	$ 2,075	1,750	$ 1,875
189	OTHER SALARIES & WAGES	210,962	232,816	232,816	223,141	239,020
201	SOCIAL SECURITY	12,705	14,570	14,570	13,477	14,940
204	STATE RETIREMENT	26,886	29,810	29,810	28,538	30,570
205	EMPLOYEE AND DEPENDENT INS	53,122	54,510	54,660	54,657	66,650
209	DISABILITY INSURANCE	425	440	440	414	450
212	EMPLOYER MEDICARE	2,972	3,410	3,410	3,152	3,500
307	COMMUNICATION	15,891	15,180	18,680	16,962	16,350
309	CONTRACTS W/GOV'T AGENCIES	128,375	128,375	128,375	128,375	128,375
335	MAINT. & REPAIR SERV. - BLDGS.	6,078	12,000	13,500	11,769	13,200
336	MAINT. & REPAIR SERV. - EQUIP.	2,862	4,000	4,000	3,880	4,400
355	TRAVEL	2,147	3,945	5,110	3,819	5,110
399	OTHER CONTRACTED SERVICES	46,129	50,000	50,000	47,908	56,000
413	DRUGS AND MEDICAL SUPPLIES	10,417	16,000	11,000	8,511	16,000
452	UTILITIES	64,197	72,000	72,000	69,274	72,000
499	OTHER SUPPLIES & MATERIALS	16,942	20,000	20,000	16,763	20,000
TOTAL LOCAL HEALTH CENTER		**$ 601,835**	**$ 659,131**	**$ 660,446**	**632,395**	**$ 688,440**

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		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
55120	**ANIMAL SERVICES**					
101	COUNTY OFFICIAL/ADMIN.	$ 59,147	$ 61,060	$ 61,060	61,059	$ 64,282
105	SUPERVISOR	26,592	69,740	69,740	69,739	71,274
161	SECRETARY (S)	29,204	-	-	-	-
164	ATTENDANTS	325,091	447,440	426,940	396,341	494,570
169	PART-TIME PERSONNEL	102,282	80,000	102,718	101,714	85,000
186	LONGEVITY PAY	800	1,000	750	750	1,550
187	OVERTIME PAY	54,392	25,000	33,250	31,941	25,000
189	OTHER SALARIES & WAGES	58,467	61,060	55,060	52,993	65,742
201	SOCIAL SECURITY	40,159	46,210	46,844	43,691	50,060
204	STATE RETIREMENT	70,079	84,430	84,430	77,833	91,680
205	EMPLOYEE AND DEPENDENT INS	88,128	128,340	128,340	100,216	152,210
209	DISABILITY INSURANCE	1,015	1,190	1,190	1,056	1,290
210	UNEMPLOYMENT COMPENSATIO	16,359	10,000	10,000	5,032	5,000
212	EMPLOYER MEDICARE	9,393	10,810	10,958	10,218	11,710
302	ADVERTISING	-	300	1,800	612	1,365
307	COMMUNICATION	15,965	15,000	17,000	16,174	16,500
320	DUES AND MEMBERSHIPS	900	1,200	1,200	1,180	1,200
322	EVALUATION AND TESTING	675	-	-	-	-
334	MAINTENANCE AGREEMENTS	16,542	18,000	18,000	13,738	18,000
335	MAINT. & REPAIR SERV. - BLDGS.	18,823	16,000	15,500	9,100	16,000
338	MAINT. & REPAIR SERV.-VEHICLE	8,551	14,000	14,000	12,354	12,000
340	MEDICAL & DENTAL SERVICES	-	250	250	-	250
348	POSTAL CHARGES	168	250	250	107	250
355	TRAVEL	3,350	4,500	4,500	3,037	4,500
357	VETERINARY SERVICES	24,723	6,000	15,975	14,804	2,500
399	OTHER CONTRACTED SERVICES	75,452	76,500	76,500	75,000	76,500
401	ANIMAL FOOD & SUPPLIES	9,520	11,000	11,000	9,846	11,000
410	CUSTODIAL SUPPLIES	13,012	16,000	16,000	11,670	16,000
413	DRUGS AND MEDICAL SUPPLIES	58,756	78,000	133,530	61,833	115,000
425	GASOLINE	39,780	35,000	41,500	41,001	38,000
435	OFFICE SUPPLIES	6,112	7,200	7,200	5,919	7,000
451	UNIFORMS	1,581	2,500	2,500	1,038	2,500
452	UTILITIES	51,856	53,000	53,000	48,224	55,000
499	OTHER SUPPLIES & MATERIALS	6,766	9,500	9,500	7,218	9,500
509	REFUNDS	394	750	750	116	750
707	BUILDING IMPROVEMENTS	120,328	-	-	-	-
708	COMMUNICATION EQUIPMENT	193	500	1,000	716	500
709	DATA PROCESSING EQUIPMENT	811	2,000	4,500	4,247	5,000
718	MOTOR VEHICLES	-	-	-	-	23,000
790	OTHER EQUIPMENT	32,339	8,500	41,000	39,471	20,000
TOTAL ANIMAL SERVICES		**$ 1,387,704**	**$ 1,402,230**	**$ 1,517,735**	**1,330,004**	**$ 1,571,683**

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		Audited Actual	Original	Amended	Unaudited Actual	Estimated
55140	**NURSING HOME**					
724	SITE DEVELOPMENT	$ 15,000	$ 15,000	$ 15,000	4,891	$ 15,000
TOTAL NURSING HOME		**$ 15,000**	**$ 15,000**	**$ 15,000**	**4,891**	**$ 15,000**
55160	**DENTAL HEALTH PROGRAM**					
320	DUES AND MEMBERSHIPS	$ -	$ 400	$ 400	-	$ 400
340	MEDICAL & DENTAL SERVICES	11,427	12,000	12,000	8,891	11,412
TOTAL DENTAL HEALTH PROGRAM		**$ 11,427**	**$ 12,400**	**$ 12,400**	**8,891**	**$ 11,812**
55190	**OTHER LOCAL HEALTH SERVICES**					
131	MEDICAL PERSONNEL	$ 1,054,315	$ 1,331,911	$ 1,331,911	1,072,283	$ 1,349,856
186	LONGEVITY PAY	5,250	5,775	5,775	5,550	6,025
201	SOCIAL SECURITY	63,235	82,940	82,940	64,344	84,070
204	STATE RETIREMENT	124,455	169,760	169,760	127,394	172,070
205	EMPLOYEE AND DEPENDENT INS	296,740	337,640	337,640	281,613	354,570
209	DISABILITY INSURANCE	2,157	2,470	2,470	1,916	2,500
210	UNEMPLOYMENT COMPENSATIO	3,897	-	-	-	-
212	EMPLOYER MEDICARE	14,789	19,400	19,400	15,048	19,670
307	COMMUNICATION	-	500	500	-	500
355	TRAVEL	15,894	17,000	21,000	19,830	17,000
499	OTHER SUPPLIES & MATERIALS	-	13,100	9,100	-	13,100
506	LIABILITY INSURANCE	-	3,900	3,900	-	3,900
OTHER LOCAL HEALTH SERVICES		**$ 1,580,732**	**$ 1,984,396**	**$ 1,984,396**	**1,587,981**	**$ 2,023,261**
55510	**GEN. WELFARE ASSISTANCE**					
316	CONTRIBUTIONS	$ 43,500	$ 43,500	$ 43,500	43,500	$ 51,000
GENERAL WELFARE ASSISTANCE		**$ 43,500**	**$ 43,500**	**$ 43,500**	**43,500**	**$ 51,000**
55710	**SANITATION & WASTE REMOVAL**					
312	CONTRACTS W/PRIV. AGENCIES	$ 33,008	$ 33,100	$ 33,100	33,007	$ 33,100
SANITATION AND WASTE REMOVAL		**$ 33,008**	**$ 33,100**	**$ 33,100**	**33,007**	**$ 33,100**
55900	**OTHER PUBLIC HEALTH & WEL.**					
340	MEDICAL & DENTAL SERVICES	$ 14,400	$ 15,600	$ 15,600	15,600	$ 15,600
399	OTHER CONTRACTED SERVICES	203,945	175,000	235,000	224,100	230,000
506	LIABILITY INSURANCE	1,668	2,400	2,400	1,639	2,200
OTHER PUBLIC HEALTH & WELFARE		**$ 220,013**	**$ 193,000**	**$ 253,000**	**241,339**	**$ 247,800**
56100	**ADULT ACTIVITIES**					
316	CONTRIBUTIONS	$ 32,000	$ 32,000	$ 32,000	32,000	$ 32,000
TOTAL ADULT ACTIVITIES		**$ 32,000**	**$ 32,000**	**$ 32,000**	**32,000**	**$ 32,000**

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		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
56300	**SENIOR CITIZENS ASSISTANCE**					
316	CONTRIBUTIONS	$ 1,500	$ 1,500	$ 1,500	1,500	$ 1,500
TOTAL SENIOR CITIZENS ASSISTANCE		**$ 1,500**	**$ 1,500**	**$ 1,500**	**1,500**	**$ 1,500**
56500	**LIBRARIES**					
316	CONTRIBUTIONS	$ 1,154,481	$ 1,183,500	$ 1,183,500	1,183,500	$ 1,233,500
TOTAL LIBRARIES		**$ 1,154,481**	**$ 1,183,500**	**$ 1,183,500**	**1,183,500**	**$ 1,233,500**
56700	**PARKS AND FAIR BOARDS**					
105	SUPERVISOR/DIRECTOR	$ 29,000	$ 30,000	$ 30,000	30,000	$ 31,000
189	OTHER SALARIES & WAGES	155,450	165,000	165,000	151,855	170,000
191	BOARD & COMMITTEE MEMBERS	2,850	3,000	3,000	2,700	3,000
201	SOCIAL SECURITY	9,815	12,280	12,280	9,582	12,650
210	UNEMPLOYMENT COMPENSATIO	-	-	-	-	-
212	EMPLOYER MEDICARE	2,716	2,880	2,880	2,676	2,960
316	CONTRIBUTIONS	121,600	110,000	141,900	141,900	120,000
335	MAINT. & REPAIR SERV. - BLDGS.	1,222	1,500	1,500	-	1,500
339	MATCHING SHARE	22,467	25,000	25,000	17,000	25,000
348	POSTAL CHARGES	119	125	125	125	125
355	TRAVEL	1,967	2,500	2,500	2,229	2,500
399	OTHER CONTRACTED SERVICES	40,000	40,000	40,000	40,000	40,000
418	EQUIP. & MACHINERY PARTS	13,240	15,000	15,050	9,574	15,000
435	OFFICE SUPPLIES	264	270	270	100	270
499	OTHER SUPPLIES & MATERIALS	1,498	1,620	1,620	1,559	1,620
TOTAL PARKS AND FAIR BOARDS		**$ 402,207**	**$ 409,175**	**$ 441,125**	**409,302**	**$ 425,625**
56900	**OTHER SOCIAL, CULTURAL & REC**					
316	CONTRIBUTIONS	$ 521,623	$ 537,642	$ 637,642	637,642	$ 551,053
TOTAL OTHER SOCIAL, CULTURAL & REC		**$ 521,623**	**$ 537,642**	**$ 637,642**	**637,642**	**$ 551,053**
57100	**AGRI. EXTENSION SERVICE**					
116	TEACHERS	$ 70,862	$ 75,850	$ 75,850	75,493	$ 41,359
161	SECRETARY(S)	81,937	76,000	76,000	73,333	49,964
169	PART-TIME PERSONNEL	21,635	-	-	-	-
186	LONGEVITY PAY	975	975	975	975	825
189	OTHER SALARIES & WAGES	46,059	61,600	61,600	57,409	62,942
191	BOARD & COMMITTEE MEMBERS	1,450	2,800	2,800	950	1,750
201	SOCIAL SECURITY	13,572	13,470	13,470	12,491	9,730
204	STATE RETIREMENT	25,296	27,220	27,220	26,295	19,690
205	EMPLOYEE AND DEPENDENT INS	27,665	30,130	32,605	32,051	29,400
209	DISABILITY INSURANCE	398	400	400	389	290
212	EMPLOYER MEDICARE	3,174	3,150	3,150	2,922	2,280

FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
57100	**AGRI. EXTENSION SERVICE (cont.)**					
302	ADVERTISING	$ 2,017	$ 3,000	$ 3,000	400	$ 3,000
307	COMMUNICATION	4,152	5,000	5,000	2,912	5,000
309	CONTRACTS W/GOVERNMENT AC	238,725	274,601	274,601	241,123	355,309
317	DATA PROCESSING SERVICES	264	1,000	1,000	263	1,000
348	POSTAL CHARGES	2,000	2,200	2,982	2,981	3,000
355	TRAVEL	1,833	1,500	1,560	1,555	-
399	OTHER CONTRACTED SERVICES	6,744	2,500	2,500	1,943	1,500
420	FERTILIZER, LIME, CHEMICALS	148	2,000	2,000	1,996	2,000
425	GASOLINE	3,635	3,500	3,500	3,332	4,000
435	OFFICE SUPPLIES	4,992	5,000	4,218	4,131	5,000
452	UTILITIES	98,273	105,200	105,140	95,996	105,200
499	OTHER SUPPLIES & MATERIALS	25,960	10,000	10,000	8,124	10,000
709	DATA PROCESSING EQUIPMENT	17,713	-	-	-	-
790	OTHER EQUIPMENT *	14,349	-	-	-	-
TOTAL AGRICULTURE EXTENSION SERVI		**$ 713,828**	**$ 707,096**	**$ 709,571**	**647,071**	**$ 713,239**
57500	**SOIL CONSERVATION**					
103	ASSISTANT(S)	$ 38,618	$ 39,140	$ 39,140	39,139	$ 39,964
169	PART-TIME PERSONNEL	38,974	43,870	43,870	35,168	29,150
186	LONGEVITY PAY	325	350	350	350	375
201	SOCIAL SECURITY	4,756	5,170	5,170	4,553	4,310
204	STATE RETIREMENT	4,923	5,020	5,020	5,011	5,120
205	EMPLOYEE AND DEPENDENT INS	8,845	9,630	9,630	9,626	11,590
209	DISABILITY INSURANCE	78	80	80	72	80
212	EMPLOYER MEDICARE	1,112	1,210	1,210	1,064	1,010
316	CONTRIBUTIONS	15,000	15,000	15,000	15,000	15,000
TOTAL SOIL CONSERVATION		**$ 112,631**	**$ 119,470**	**$ 119,470**	**109,986**	**$ 106,599**
57800	**STORM WATER MANAGEMENT**					
103	ASSISTANT(S)	$ 55,101	$ 59,990	$ 65,890	63,349	$ 61,295
169	PART-TIME PERSONNEL	16,811	16,000	16,000	15,302	16,000
186	LONGEVITY PAY	150	175	175	175	200
189	OTHER SALARIES & WAGES	-	-	-	-	34,171
196	IN-SERVICE TRAINING	170	1,500	1,500	825	2,000
201	SOCIAL SECURITY	4,350	4,730	5,100	4,634	6,930
204	STATE RETIREMENT	6,984	7,640	8,390	8,100	12,140
205	EMPLOYEE AND DEPENDENT INS	12,197	13,280	13,280	10,492	18,320
209	DISABILITY INSURANCE	110	120	120	111	180
212	EMPLOYER MEDICARE	1,017	1,110	1,200	1,083	1,620
307	COMMUNICATION	1,894	2,000	2,000	1,852	2,000
312	CONTRACTS W/PRIVATE AGENCI	33,460	38,460	38,460	33,707	38,460
320	DUES AND MEMBERSHIPS	1,373	1,650	1,950	1,751	1,950

FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
57800	**STORM WATER MANAGEMENT (cont)**					
348	POSTAL CHARGES	$ -	$ 1,000	$ 500	$ -	$ 1,000
349	PRINTING, STATIONERY & FORMS	115	800	500	-	500
355	TRAVEL	12	1,000	1,000	995	1,500
399	OTHER CONTRACTED SERVICES	-	2,400	1,100	-	2,400
411	DATA PROCESSING SUPPLIES	302	900	900	900	2,195
425	GASOLINE	1,406	1,500	1,900	1,774	4,000
435	OFFICE SUPPLIES	1,481	1,500	1,500	1,376	1,500
451	UNIFORMS	-	-	-	-	300
499	OTHER SUPPLIES AND MATERIAL	944	2,900	2,700	2,675	7,794
709	DATA PROCESSING EQUIPMENT	-	-	1,600	1,566	-
TOTAL STORM WATER MANAGEMENT		**$ 137,877**	**$ 158,655**	**$ 165,765**	**150,674**	**$ 216,455**
58110	**TOURISM**					
316	CONTRIBUTIONS	$ 409,809	$ 375,000	$ 470,700	470,700	$ 405,000
TOTAL TOURISM		**$ 409,809**	**$ 375,000**	**$ 470,700**	**470,700**	**$ 405,000**
58190	**OTHER ECONOMIC & COMM DEVELOPMENT**					
310	CONTRACTS W/PUBLIC AGENCY	$ 2,100	$ 16,800	$ 16,800	12,600	$ 4,200
399	OTHER CONTRACTED SERVICES	92,657	206,068	206,068	169,126	17,218
TOTAL OTHER ECONOMIC & COMM. DEV		**$ 94,757**	**$ 222,868**	**$ 222,868**	**181,726**	**$ 21,418**
58400	**OTHER CHARGES**					
142	MECHANIC	$ 44,762	$ 46,150	$ 46,150	46,150	$ 47,136
149	LABORERS	72,738	71,810	71,810	63,595	69,844
186	LONGEVITY PAY	925	1,000	1,000	725	775
187	OVERTIME PAY	560	1,500	1,500	1,032	1,500
201	SOCIAL SECURITY	7,272	7,470	7,470	6,838	7,400
204	STATE RETIREMENT	15,041	15,290	15,290	14,149	15,140
205	EMPLOYEE AND DEPENDENT INS	20,807	20,600	20,600	16,032	16,380
209	DISABILITY INSURANCE	225	220	220	208	220
212	EMPLOYER MEDICARE	1,701	1,750	1,750	1,599	1,730
307	COMMUNICATION	931	1,000	1,100	982	1,000
322	EVALUATION AND TESTING	1,207	-	-	-	1,400
334	MAINTENANCE AGREEMENTS	-	-	-	-	-
418	EQUIP. & MACHINERY PARTS	-	1,500	549	549	1,500
425	GASOLINE	12,818	60,000	59,000	4,680	4,000
452	UTILITIES	19,135	24,000	23,900	18,402	24,000
453	VEHICLE PARTS	16,702	28,000	29,000	28,599	28,000
499	OTHER SUPPLIES & MATERIALS	5,802	13,000	13,951	11,760	10,000
TOTAL OTHER CHARGES		**$ 220,624**	**$ 293,290**	**$ 293,290**	**215,305**	**$ 230,025**

FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
58600	**EMPLOYEE BENEFITS**					
205	EMPLOYEE AND DEPENDENT INS	$ -	$ 75,000	$ 25,334	-	$ 75,000
210	UNEMPLOYMENT COMP.	-	20,000	1,753	421	20,000
299	OTHER FRINGE BENEFITS	230,425	325,000	325,000	230,485	426,800
513	WORKER'S COMPENSATION INS	276,500	276,500	276,500	276,500	276,500
TOTAL EMPLOYEE BENEFITS		**$ 506,925**	**$ 696,500**	**$ 628,587**	**507,406**	**$ 798,300**
58700	**PAYMENTS TO CITIES**					
309	CONTRACTS W/GOV'T AGENCIES	$ 1,916,068	$ 1,928,146	$ 1,928,146	1,916,068	$ 1,928,146
TOTAL PAYMENTS TO CITIES		**$ 1,916,068**	**$ 1,928,146**	**$ 1,928,146**	**1,916,068**	**$ 1,928,146**
58806	**ARRA - ENERGY EFFICIENCY BLOCK**					
335	MAINT. & REPAIR SERV. - BLDGS.	$ 45,238	$ -	$ -	-	$ -
733	SOLID WASTE EQUIPMENT	-	-	-	-	-
ARRA - ENERGY EFFICIENCY BLOCK		**$ 45,238**	**$ -**	**$ -**	**-**	**$ -**
58900	**MISCELLANEOUS**					
3	CONSULTANTS	$ 14,566	$ -	$ -	$ -	$ -
425	GASOLINE	-	100,000	59,500	-	100,000
505	JUDGMENTS	800,000	800,000	721,700	721,700	800,000
510	TRUSTEE'S COMMISSION	920,523	981,400	981,400	943,431	1,078,400
599	OTHER CHARGES	150	-	-	-	-
715	LAND	-	-	61,800	61,772	-
TOTAL MISCELLANEOUS		**$ 1,735,239**	**$ 1,881,400**	**$ 1,824,400**	**1,726,904**	**$ 1,978,400**
99100	**OPERATING TRANSFERS**					
590	TRANSFERS TO OTHER FUNDS	$ 3,105,602	$ -	$ 669,175	669,175	$ -
TOTAL OPERATING TRANSFERS		**$ 3,105,602**	**$ -**	**$ 669,175**	**669,175**	**$ -**
EXPENDITURES: GENERAL FUND		**$ 75,336,593**	**$ 76,069,450**	**$ 79,434,588**	**76,380,195**	**$ 83,110,306**

Capital Items funded by Development Tax:

GIS Data Acquistion	$ 250,000
OIT Data Processing	250,000
Sheriff's Vehicles	750,000
Total Capital Items funded by Development Tax:	$ 1,250,000

RUTHERFORD COUNTY
TENNESSEE

2013-2014

Solid Waste & Sanitation Fund 116

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

SOLID WASTE/SANITATION
FUND 116
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES	$ 871,384	$ 720,000	$ 1,306,000	$ 1,294,119	$ 1,200,000
CHARGES FOR SERVICES	1,618,749	1,250,000	1,341,000	1,354,436	1,350,000
OTHER LOCAL REVENUES	337,421	350,000	320,000	326,109	320,000
STATE REVENUES	351,074	387,500	386,748	367,425	362,100
FEDERAL REVENUES	22,429	-	-	-	-
OTHER SOURCES (NON-REVENUES)	-	-	-	-	-
TOTAL REVENUE	**$ 3,201,057**	**$ 2,707,500**	**$ 3,353,748**	**$ 3,342,089**	**$ 3,232,100**
EXPENDITURES					
SANITATION EDUC/INFORMATION	$ 127,328	$ 134,630	$ 140,955	$ 132,336	$ 147,998
CONVENIENCE CENTERS	2,111,536	2,288,479	2,413,472	2,019,751	2,663,256
OTHER WASTE COLLECTION	42,816	136,065	136,065	65,964	134,825
LANDFILL OPER & MAINT	659,702	847,372	847,372	588,421	841,721
POSTCLOSURE CARE COSTS	150,116	340,000	340,000	195,459	340,000
EMPLOYEE BENEFITS	24,040	26,040	25,722	24,040	29,065
MISCELLANEOUS	69,504	45,900	52,400	51,143	51,400
RESIDUAL EQUITY TRANSFER	-	-	-	-	-
TOTAL EXPENDITURES	**$ 3,185,042**	**$ 3,818,486**	**$ 3,955,986**	**$ 3,077,113**	**$ 4,208,265**
		Beginning Assigned Fund Balance July 1,		**$ 4,369,923**	**$ 4,634,899**
		Ending Assigned Fund Balance June 30,		**$ 4,634,899**	**$ 3,658,734**

SOLID WASTE/SANITATION
FUND 116
STATEMENT OF ESTIMATED REVENUE

REVENUES	2011-2012 Audited Actual	2012-2013 BUDGET Original	2012-2013 BUDGET Amended	2012-2013 Unaudited Actual	2013-2014 Estimated
LOCAL TAXES					
40210 LOCAL OPTION SALES TAX	$ 871,384	$ 720,000	$ 1,306,000	$ 1,294,119	$ 1,200,000
TOTAL LOCAL TAXES	**$ 871,384**	**$ 720,000**	**$ 1,306,000**	**$ 1,294,119**	**$ 1,200,000**
CHARGES FOR SERVICES					
43110 TIPPING FEES	$ 766,558	$ 400,000	$ 539,000	$ 554,075	$ 500,000
43112 SURCHARGE - HOST AGENCY	852,191	850,000	802,000	800,361	850,000
TOTAL CHARGES FOR SERVICES	**$ 1,618,749**	**$ 1,250,000**	**$ 1,341,000**	**$ 1,354,436**	**$ 1,350,000**
OTHER LOCAL REVENUES					
44145 SALE OF RECYCLED MATERIALS	$ 337,421	$ 350,000	$ 320,000	$ 326,109	$ 320,000
44170 MISCELLANEOUS REFUNDS	-	-	-	-	-
44530 SALE OF EQUIPMENT	-	-	-	-	-
TOTAL OTHER LOCAL REVENUES	**$ 337,421**	**$ 350,000**	**$ 320,000**	**$ 326,109**	**$ 320,000**
STATE REVENUES					
46170 SOLID WASTE GRANTS	$ 7,931	$ 10,000	$ 9,248	$ 9,248	$ -
49190 OTHER GENERAL GOVERNMENT	-	-	-		-
46430 LITTER PROGRAM	96,575	110,500	110,500	110,500	95,100
46980 OTHER STATE GRANTS	16,755	-	-	-	-
46990 OTHER STATE REVENUES	229,813	267,000	267,000	247,677	267,000
TOTAL STATE REVENUES	**$ 351,074**	**$ 387,500**	**$ 386,748**	**$ 367,425**	**$ 362,100**
FEDERAL REVENUES					
47230 DISASTER RELIEF	$ 22,429	$ -	$ -	$ -	$ -
TOTAL FEDERAL REVENUES	**$ 22,429**	**$ -**	**$ -**	**$ -**	**$ -**
OTHER SOURCES (NON-REVENUES)					
49700 INSURANCE RECOVERY	-	$ -	$ -	-	$ -
TOTAL OTHER SOURCES (NON-REVENUE)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL REVENUE	**$ 3,201,057**	**$ 2,707,500**	**$ 3,353,748**	**$ 3,342,089**	**$ 3,232,100**

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
	EXPENDITURES					
55720	**SANITATION EDUC/INFORM.**					
149	LABORERS	$ 24,579	$ 25,270	$ 25,270	$ 24,875	$ 27,358
169	PART-TIME PERSONNEL	13,067	14,100	14,400	13,725	14,664
186	LONGEVITY PAY	125	150	150	150	175
187	OVERTIME PAY	676	900	900	87	900
189	OTHER SALARIES & WAGES	42,111	41,950	41,950	41,950	42,111
201	SOCIAL SECURITY	4,872	5,110	5,130	4,858	5,290
204	STATE RETIREMENT	8,532	8,670	8,670	8,510	8,960
205	EMPLOYEE AND DEPENDENT I	12,332	13,150	13,150	13,143	15,920
209	DISABILITY INSURANCE	135	130	130	124	130
212	EMPLOYER MEDICARE	1,139	1,200	1,205	1,136	1,240
355	TRAVEL	57	500	500	164	250
425	GASOLINE	11,111	11,000	17,000	13,978	17,000
429	INSTRUCTIONAL SUPP & MAT	1,726	2,500	2,500	2,472	2,000
499	OTHER SUPPLIES AND MATER	6,866	10,000	10,000	7,163	12,000
SANITATION EDUC/INFORMATION		**$ 127,328**	**$ 134,630**	**$ 140,955**	**$ 132,336**	**$ 147,998**
55732	**CONVENIENCE CENTERS**					
105	SUPERVISOR/DIRECTOR	$ 61,295	$ 64,385	$ 64,385	$ 64,386	$ 70,430
141	FOREMAN	37,594	40,210	40,210	40,210	42,305
147	TRUCK DRIVERS	386,358	433,434	433,434	362,117	472,349
149	LABORERS	368,062	383,050	383,050	373,876	391,246
162	CLERICAL PERSONNEL	34,472	35,540	35,540	35,540	36,305
167	MAINTENANCE PERSONNEL	2,996	32,625	32,325	-	33,366
169	PART-TIME PERSONNEL	5,868	-	-	-	-
186	LONGEVITY PAY	2,425	2,725	2,725	2,450	2,475
187	OVERTIME PAY	24,524	25,000	25,000	16,737	25,000
201	SOCIAL SECURITY	55,905	63,060	63,040	54,197	66,560
204	STATE RETIREMENT	69,486	80,450	80,450	65,057	86,580
205	EMPLOYEE AND DEPENDENT I	132,501	154,870	154,870	135,136	193,200
209	DISABILITY INSURANCE	1,054	1,130	1,130	904	1,220
210	UNEMPLOYMENT COMPENSAT	-	-	318	317	-
212	EMPLOYER MEDICARE	13,075	14,750	14,745	12,678	15,570
302	ADVERTISING	419	2,500	2,500	622	2,500
307	COMMUNICATION	12,574	12,000	15,360	15,254	14,000
312	CONTRACTS W/PRIVATE AGEN	12,241	16,000	16,000	14,819	16,000
322	EVALUATION AND TESTING	397	1,250	1,250	287	1,250
335	MAINT. & REPAIR SERV. - BLD	1,500	15,000	12,000	874	15,000
336	MAINT & REPAIR SERVICE - E	23,567	35,000	35,000	15,112	35,000
338	MAINT & REPAIR SERVICE - V	113,525	120,000	140,000	134,460	130,000

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
	EXPENDITURES					
55732	**CONVENIENCE CENTERS (cont.)**					
348	POSTAL CHARGES	$ 54	$ 100	$ 100	$ 33	$ 100
351	RENTALS	23,735	25,000	25,000	19,482	10,000
353	TOW-IN SERVICES	481	2,000	3,000	2,505	3,000
355	TRAVEL	535	1,000	1,000	100	1,000
402	ASPHALT	59,180	60,000	52,640	-	60,000
409	CRUSHED STONE	1,057	5,000	5,000	443	5,000
412	DIESEL FUEL	245,918	282,000	282,000	236,706	290,000
418	EQUIPMENT & MACHINERY PA	32,642	66,600	66,600	55,826	70,000
425	GASOLINE	13,249	12,000	12,000	7,787	16,000
433	LUBRICANTS	-	8,000	8,000	3,457	8,000
435	OFFICE SUPPLIES	554	1,000	1,000	300	1,000
450	TIRES AND TUBES	60,006	70,000	70,000	69,954	75,000
451	UNIFORMS	5,552	8,000	8,000	6,565	9,000
452	UTILITIES	16,340	18,300	18,300	18,194	18,300
467	FENCING	2,500	10,000	10,000	11	10,000
499	OTHER SUPPLIES AND MATER	11,857	18,000	18,000	9,551	18,000
708	COMMUNICATION EQUIPMENT	-	1,000	1,000	-	1,000
709	DATA PROCESSING EQUIPMEN	-	2,500	2,500	270	2,500
715	LAND	-	-	223,000	223,176	-
718	MOTOR VEHICLES	265,556	-	-	-	250,000
724	SITE DEVELOPMENT	11,891	125,000	33,000	5,746	125,000
733	SOLID WASTE EQUIPMENT	590	40,000	20,000	14,613	40,000
TOTAL CONVENIENCE CENTERS		**$ 2,111,536**	**$ 2,288,479**	**$ 2,413,472**	**$ 2,019,751**	**$ 2,663,256**
55739	**OTHER WASTE COLLECTION**					
149	LABORERS	$ 17,427	$ 25,550	$ 25,550	$ 25,107	$ 26,100
169	PART-TIME PERSONNEL	-	40,545	40,545	25,512	40,545
187	OVERTIME PAY	560	1,500	1,500	175	1,500
201	SOCIAL SECURITY	1,115	4,200	4,200	3,119	4,230
204	STATE RETIREMENT	2,274	3,440	3,440	3,195	3,510
205	EMPLOYEE AND DEPENDENT I	24	8,390	8,390	4,304	5,700
209	DISABILITY INSURANCE	39	50	50	43	50
212	EMPLOYER MEDICARE	261	990	990	729	990
307	COMMUNICATION	-	-	-	-	800
312	CONTRACTS W/PRIVATE AGEN	7,100	5,000	5,000	1,408	5,000
336	MAINT & REPAIR SERVICE - EQ	179	2,400	2,400	-	2,400
399	OTHER CONTRACTED SERVICI	-	5,000	5,000	-	5,000
499	OTHER SUPPLIES AND MATER	2,103	4,000	4,000	2,371	4,000
724	SITE DEVELOPMENT	3,314	15,000	15,000	-	15,000
733	SOLID WASTE EQUIPMENT	8,420	20,000	20,000	-	20,000
TOTAL OTHER WASTE COLLECTION		**$ 42,816**	**$ 136,065**	**$ 136,065**	**$ 65,964**	**$ 134,825**

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
	EXPENDITURES					
55754	**LANDFILL OPER. & MAINTENANCE**					
142	MECHANICS	$ 35,634	$ 37,160	$ 37,160	$ 37,160	$ 39,099
149	LABORERS	66,726	70,796	70,796	23,029	66,505
162	CLERICAL PERSONNEL	29,965	30,931	30,931	30,930	31,617
169	PART-TIME PERSONNEL	-	-	-	-	-
186	LONGEVITY PAY	675	725	725	725	300
187	OVERTIME PAY	2,312	10,000	10,000	2,956	10,000
201	SOCIAL SECURITY	7,989	9,280	9,280	5,555	9,150
204	STATE RETIREMENT	17,105	18,990	18,990	12,030	18,730
205	EMPLOYEE AND DEPENDENT I	43,237	49,460	49,460	32,671	48,720
209	DISABILITY INSURANCE	268	260	260	168	260
212	EMPLOYER MEDICARE	1,869	2,170	2,170	1,299	2,140
302	ADVERTISING	-	1,000	1,000	-	1,000
307	COMMUNICATION	2,918	4,100	4,100	2,915	4,100
312	CONTRACTS W/PRIVATE AGEN	136,590	200,000	200,000	126,194	200,000
321	ENGINEERING SERVICES	-	20,000	20,000	17,137	20,000
336	MAINT. & REPAIR SERV. - EQU	5,167	10,000	10,000	5,631	10,000
338	MAINT & REPAIR SERVICE - VI	-	2,000	2,000	-	2,000
348	POSTAL CHARGES	-	100	100	20	100
351	RENTALS	1,382	4,000	4,000	1,374	4,000
355	TRAVEL	530	1,000	1,000	456	600
359	DISPOSAL FEES	234,761	235,000	235,000	233,226	233,000
399	OTHER CONTRACTED SERVICI	-	-	-	-	-
409	CRUSHED STONE	11,561	20,000	20,000	14,811	20,000
411	DATA PROCESSING SUPPLIES	1,430	2,500	2,500	1,394	2,500
412	DIESEL FUEL	24,702	30,000	30,000	14,956	30,000
415	ELECTRICITY	-	-	-	-	-
417	EQUIPMENT PARTS - LIGHT	445	1,500	1,500	380	1,500
418	EQUIPMENT & MACHINERY PA	19,180	40,000	40,000	10,424	40,000
420	FERTILIZER, LIME, CHEMICALS	-	15,000	15,000	-	15,000
424	GARAGE SUPPLIES	-	1,500	1,500	-	1,500
425	GASOLINE	1,577	1,500	1,500	-	1,500
433	LUBRICANTS	1,932	3,000	3,000	1,920	3,000
442	PROPANE GAS	-	-	-	-	-
446	SMALL TOOLS	-	1,000	1,000	-	1,000
450	TIRES AND TUBES	1,801	2,000	2,000	1,415	2,000
451	UNIFORMS	1,877	3,900	3,900	2,772	3,900
452	UTILITIES	5,433	8,000	8,000	5,046	8,000

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
	EXPENDITURES					
55754	**LANDFILL OPER. & MAINTENANCE (cont.)**					
453	VEHICLE PARTS	$ 970	$ 1,500	$ 1,500	$ 15	$ 1,500
467	FENCING	-	1,500	1,500	-	1,500
499	OTHER SUPPLIES AND MATERIAL	1,666	7,500	7,500	1,813	7,500
TOTAL LANDFILL OPER. & MAINTENANC		**$ 659,702**	**$ 847,372**	**$ 847,372**	**$ 588,421**	**$ 841,721**
55770	**POSTCLOSURE CARE COSTS**					
312	CONTRACTS W/PRIVATE AGENCI	$ 128,754	$ 200,000	$ 200,000	$ 160,447	$ 200,000
321	ENGINEERING SERVICES	10,512	35,000	35,000	17,610	35,000
359	DISPOSAL FEES	-	2,000	2,000	-	2,000
366	CONTRACTS FOR POSTCLOSURE (	5,000	50,000	50,000	5,075	50,000
409	CRUSHED STONE	-	3,000	3,000	2,927	3,000
420	FERTILIZER, LIME, CHEMICALS &	225	15,000	15,000	590	15,000
463	TESTING	5,625	20,000	20,000	6,775	20,000
499	OTHER SUPPLIES AND MATERIAL	-	15,000	15,000	2,036	15,000
TOTAL POSTCLOSURE CARE COSTS		**$ 150,116**	**$ 340,000**	**$ 340,000**	**$ 195,459**	**$ 340,000**
58600	**EMPLOYEE BENEFITS**					
210	UNEMPLOYMENT COMPENSATIO	$ -	$ 2,000	$ 1,682	$ -	$ 2,000
299	OTHER FRINGE	-	-	-	-	3,025
513	WORKER'S COMPENSATION INSU	24,040	24,040	24,040	24,040	24,040
TOTAL EMPLOYEE BENEFITS		**$ 24,040**	**$ 26,040**	**$ 25,722**	**$ 24,040**	**$ 29,065**
58900	**MISCELLANEOUS**					
502	BUILDING AND CONTENTS INSUR	$ 2,901	$ 3,200	$ 3,200	$ 2,901	$ 3,220
505	JUDGMENTS	31,000	11,000	11,000	11,000	11,000
506	LIABILITY INSURANCE	7,928	8,500	8,500	8,252	8,480
510	TRUSTEE'S COMMISSION	27,675	23,200	29,700	28,990	28,700
TOTAL MISCELLANEOUS		**$ 69,504**	**$ 45,900**	**$ 52,400**	**$ 51,143**	**$ 51,400**
99100	**OTHER USES**					
590	TRANSFERS TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -
TOTAL EMPLOYEE BENEFITS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES; SOLID WASTE/SANITATI		**$ 3,185,042**	**$ 3,818,486**	**$ 3,955,986**	**$ 3,077,113**	**$ 4,208,265**

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

	2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					

RUTHERFORD COUNTY
TENNESSEE

2013-2014

Ambulance Fund
118

The Ambulance Fund was created in 2009 by the Board of Commissioners of Rutherford County to account solely for the financial operations of the Ambulance Service. In previous years, the ambulance service operations were budgeted and accounted for within the General Fund. While the Ambulance Service generates revenues through patient charges, an additional 5.79 cents of the property tax is needed to provide sufficient revenues to cover their appropriations. Currently there are 12 ambulance stations located within the county to serve all county residents.

AMBULANCE SERVICE
FUND 118
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES						
LOCAL TAXES						
40110	CURRENT PROPERTY TAX	$ 4,801,455	$ 4,848,895	$ 4,848,895	$ 4,833,263	$ 3,397,781
40120	TRUSTEE'S COLLECT. - PRIOR YR.	106,185	80,710	89,010	94,619	75,650
40130	CLERK & MASTER COLLECTIONS	95,908	58,850	88,200	91,212	63,890
40140	INTEREST AND PENALTY	23,488	21,860	21,060	23,986	16,810
40150	PICK-UP TAXES	11,082	12,000	5,130	4,984	5,045
40161	PAY IN LIEU OF TAXES - TVA	509	509	509	509	509
40270	BUSINESS TAX	118,342	110,970	145,570	141,977	124,000
TOTAL LOCAL TAXES		**$ 5,156,968**	**$ 5,133,794**	**$ 5,198,374**	**$ 5,190,550**	**$ 3,683,685**
CHARGES FOR SERVICES						
43120	PATIENT CHARGES	$ 6,333,137	$ 6,118,900	$ 6,563,900	$ 6,313,148	$ 6,480,000
43130	PAST DUE COLLECTIONS	120,159	100,000	50,000	46,163	44,600
43990	OTHER CHARGES FOR SERVICES	89,926	-	81,000	75,518	85,000
TOTAL CHARGES FOR SERVICES		**$ 6,543,222**	**$ 6,218,900**	**$ 6,694,900**	**$ 6,434,829**	**$ 6,609,600**
OTHER LOCAL REVENUES						
44130	SALE OF MATERIALS & SUPPLIES	$ 2,290	$ -	$ 1,870	$ 1,650	$ 1,500
44170	MISCELLANEOUS REFUNDS	42,250	-	1,100	1,072	-
44570	CONTRIBUTIONS & GIFTS	-	-	9,000	9,000	-
TOTAL LOCAL REVENUES		**$ 44,540**	**$ -**	**$ 11,970**	**$ 11,722**	**$ 1,500**
FEDERAL THROUGH STATE						
47230	DISASTER RELIEF	$ -	$ -	$ -	$ -	$ -
TOTAL FEDERAL THROUGH STATE		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
OTHER GOVERNMENTS						
48130	CONTRIBUTIONS	$ -	$ -	$ 280,000	$ 280,000	$ -
48140	CONTRACTED SERVICES	3,610	-	-	-	-
TOTAL OTHER SOURCES (NON-REVENUE)		**$ 3,610**	**$ -**	**$ 280,000**	**$ 280,000**	**$ -**
OTHER SOURCES (NON-REVENUES)						
49700	INSURANCE RECOVERY	$ 8,540	$ -	$ 12,717	$ 28,184	$ -
TOTAL OTHER SOURCES (NON-REVENUE)		**$ 8,540**	**$ -**	**$ 12,717**	**$ 28,184**	**$ -**
TOTAL REVENUE		**$ 11,756,880**	**$ 11,352,694**	**$ 12,197,961**	**$ 11,945,284**	**$ 10,294,785**

EXPENDITURES					
AMBULANCE	$ 10,402,670	$ 10,637,880	$ 10,993,880	$ 10,644,846	$ 12,640,859
TRANSFERS	100,000	-	-	-	-
TOTAL EXPENDITURES	**$ 10,502,670**	**$ 10,637,880**	**$ 10,993,880**	**$ 10,644,846**	**$ 12,640,859**
			Beginning Assigned Fund Balance July 1,	**$ 4,334,093**	**$ 5,634,531**
			Ending Assigned Fund Balance June 30,	**$ 5,634,531**	**$ 3,288,457**

AMBULANCE SERVICE - FUND 118
STATEMENT OF APPROPRIATIONS

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
	EXPENDITURES					
55130	**AMBULANCE/EMER. MEDICAL**					
101	COUNTY OFFICIAL/ADMIN.	$ 85,643	$ 85,643	$ 85,643	$ 85,643	$ 89,220
105	SUPERVISOR/DIRECTOR	1,210,966	1,222,206	1,222,206	1,222,206	1,256,822
119	ACCOUNTANTS/BOOKKEEPERS	191,220	199,342	198,342	197,422	207,651
133	PARAPROFESSIONALS	3,735,700	3,894,082	3,859,082	3,839,944	3,987,259
148	DISPATCHERS/RADIO OPER.	378,424	403,050	372,050	365,143	421,745
167	MAINTENANCE PERSONNEL	29,965	29,850	29,850	29,850	30,507
169	PART-TIME PERSONNEL	362,983	350,000	350,000	333,684	350,000
186	LONGEVITY PAY	27,400	28,825	28,825	28,750	31,050
187	OVERTIME PAY	174,352	209,856	249,856	223,736	209,856
196	IN-SERVICE TRAINING	47,602	40,526	42,026	37,974	40,526
201	SOCIAL SECURITY	372,930	398,220	398,220	381,866	408,220
204	STATE RETIREMENT	736,339	770,650	770,650	760,566	791,110
205	EMPLOYEE AND DEPENDENT INS.	1,015,428	1,061,550	1,061,550	1,051,192	1,236,830
209	DISABILITY INSURANCE	8,451	10,800	10,800	7,901	11,090
210	UNEMPLOYMENT COMPENSATION	52	5,000	5,000	-	-
212	EMPLOYER MEDICARE	87,218	93,140	93,140	89,309	95,470
299	OTHER FRINGE BENEFITS	-	-	-	-	20,350
307	COMMUNICATION	107,767	114,000	134,000	130,792	125,000
312	CONTRACTS W/PRIV. AGENCIES	53,986	64,500	64,500	54,372	89,310
322	EVALUATION AND TESTING	4,549	23,000	13,000	7,999	13,000
335	MAINT. & REPAIR SERV. - BLDGS.	21,292	45,000	45,000	31,118	60,000
338	MAINT. & REPAIR SERV.-VEHICLE	119,039	150,000	175,000	142,869	200,000
340	MEDICAL & DENTAL SERVICES	12,709	12,710	12,710	12,710	13,100
347	PEST CONTROL	5,268	5,268	5,268	5,268	5,268
348	POSTAL CHARGES	5,499	8,000	8,000	2,744	5,000
349	PRINTING, STATIONARY & FORMS	1,469	4,000	4,000	875	2,000
355	TRAVEL	7,454	7,000	7,000	1,224	7,000
399	OTHER CONTRACTED SERVICES	324,568	314,800	344,800	328,718	365,820
410	CUSTODIAL SUPPLIES	12,300	16,000	16,000	14,006	16,000
411	DATA PROCESSING SUPPLIES	6,000	10,300	10,300	3,910	10,300
413	DRUGS AND MEDICAL SUPPLIES	277,028	289,375	289,375	244,245	326,400
425	GASOLINE	219,761	200,000	240,000	219,462	250,000
429	INSTRUCTIONAL SUPPLIES & MAT	6,471	9,050	9,050	7,799	9,050
435	OFFICE SUPPLIES	10,677	19,650	17,650	12,402	19,650
451	UNIFORMS	58,427	75,000	60,000	37,383	75,000
452	UTILITIES	95,082	93,000	102,000	95,704	95,000
499	OTHER SUPPLIES & MATERIALS	31,547	35,000	35,000	28,424	58,100
505	JUDGMENTS	10,000	-	-	-	10,000
509	REFUNDS	42,539	40,000	55,000	53,286	40,000
510	TRUSTEE'S COMMISSION	166,306	163,162	168,662	167,266	177,450
524	IN SERVICE/STAFF DEVELOPMENT	12,404	12,725	12,725	12,508	12,725

AMBULANCE SERVICE - FUND 118
STATEMENT OF APPROPRIATIONS

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
	EXPENDITURES					
55130	**AMBULANCE/EMER. MEDICAL (cont.)**					
599	OTHER CHARGES	$ 66,544	$ 70,000	$ 70,000	$ 61,062	$ 70,000
706	BUILDING CONSTRUCTION			$ -	$ -	$ 250,000
708	COMMUNICATION EQUIPMENT	1,440	15,000	15,000	14,420	244,160
709	DATA PROCESSING EQUIPMENT	32,874	13,900	13,900	12,226	60,200
718	MOTOR VEHICLES	225,000	-	-	-	424,000
719	OFFICE EQUIPMENT	-	9,700	9,700	9,659	-
735	HEALTH EQUIPMENT	-	15,000	279,000	277,212	419,620
AMBULANCE/EMERGENCY MEDICAL		**$ 10,402,670**	**$ 10,637,880**	**$ 10,993,880**	**$ 10,644,846**	**$ 12,640,859**
99100	**TRANSFERS OUT**					
590	TRANSFERS TO OTHER FUNDS	$ 100,000	$ -	$ -	$ -	$ -
TOTAL TRANSFERS		**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES: AMBULANCE FUND		**$ 10,502,670**	**$ 10,637,880**	**$ 10,993,880**	**$ 10,644,846**	**$ 12,640,859**

RUTHERFORD COUNTY
TENNESSEE

2013-2014

Industrial Development Fund 119

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

INDUSTRIAL/ECONOMIC DEVELOPMENT
FUND 119
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUE						
OTHER LOCAL REVENUES						
44110	INTEREST EARNED	$ 71,391	$ 24,698	$ 24,698	$ 24,698	$ 21,337
44170	MISCELLANEOUS REFUNDS	-	-	-	-	-
44540	SALE OF PROPERTY	747,130	-	-	-	-
TOTAL OTHER LOCAL REVENUES		**$ 818,521**	**$ 24,698**	**$ 24,698**	**$ 24,698**	**$ 21,337**
OPERATING TRANSFERS						
49800	OPERATING TRANSFERS	$ -	$ -	$ -	$ -	$ -
TOTAL OPERATING TRANSFERS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL INDUST./ECON.DEV. REVENUES		**$ 818,521**	**$ 24,698**	**$ 24,698**	**$ 24,698**	**$ 21,337**
EXPENDITURES						
58120	**INDUSTRIAL DEVELOPME**					
310	CONTRACTS W/ OTHER PUBLIC AG	$ 130,000	$ 130,000	$ 130,000	$ 130,000	$ 130,000
316	CONTRIBUTIONS	96,500	96,500	96,500	96,500	96,500
331	LEGAL SERVICES	21,515	-	-	-	-
510	TRUSTEE'S COMMISSION	714	247	247	247	215
TOTAL INDUSTRIAL DEVELOPMENT		**$ 248,729**	**$ 226,747**	**$ 226,747**	**$ 226,747**	**$ 226,715**
58700	**PAYMENTS TO CITIES**					
309	CONTRACTS W/ GOVERN. AGENCIE	$ 17,030	$ 17,030	$ 17,030	$ 17,030	$ 17,030
TOTAL PAYMENTS TO CITIES		**$ 17,030**	**$ 17,030**	**$ 17,030**	**$ 17,030**	**$ 17,030**
TOTAL EXPENDITURES		**$ 265,759**	**$ 243,777**	**$ 243,777**	**$ 243,777**	**$ 243,745**
	Beginning Assigned Fund Balance July 1,				**$ 831,406**	**$ 666,829**
	Pay back of Principal				**$ 54,502**	**$ 57,864**
	Ending Assigned Fund Balance June 30,				**$ 666,829**	**$ 502,285**

RUTHERFORD COUNTY
TENNESSEE

2013-2014

Asset Forfeiture Fund
Special Purpose
121

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

ASSET FORFEITURE FUND
FUND 121
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
	REVENUE					
OTHER LOCAL REVENUES						
44110	INTEREST EARNED	$ 308	$ -	$ 133	$ 148	$ -
44170	MISCELLANEOUS REFUNDS	-	-	-	-	-
44570	CONTRIBUTIONS	24,000	-	50,287	50,288	-
TOTAL OTHER LOCAL REVENUES		**$ 24,308**	**$ -**	**$ 50,420**	**$ 50,435**	**$ -**
FEDERAL REVENUES						
47700	ASSET FORFIETURE FUNDS	$ 510,925	$ -	$ -	$ -	$ -
TOTAL FEDERAL REVENUES		**$ 510,925**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL SPECIAL PURPOSE REVENUES		**$ 535,233**	**$ -**	**$ 50,420**	**$ 50,435**	**$ -**
	EXPENDITURES					
54110	**SHERIFF'S DEPARTMENT**					
196	IN-SERVICE TRAINING	$ 37,857	$ 25,618	$ 44,931	$ 37,479	$ 7,455
319	CONFIDENTIAL DRUG ENFORCEME	30,000	24,425	84,276	65,000	19,563
335	MAINT. & REPAIR SERV. - BLDG	-	-	-	-	-
338	MAINT. & REPAIR SERV. - VEHICLE	-	1,000	-	-	-
401	ANIMAL FOOD & SUPPLIES	-	-	-	-	-
429	INSTRUCTIONAL SUPPLIES & MATI	-	5,000	-	-	-
431	LAW ENFORCEMENT SUPPLIES	7,940	2,060	2,060	1,000	1,525
451	UNIFORMS	45,530	146	146	-	-
499	OTHER SUPPLIES & MATERIALS	3,695	2,404	2,404	2,400	-
709	DATA PROCESSING EQUIPMENT	90,524	1,446	1,446	-	1,446
718	MOTOR VEHICLE	95,671	2,329	30,041	30,040	-
790	OTHER EQUIPMENT	44,603	312	35,312	34,455	-
TOTAL SHERIFF'S DEPARTMENT		**$ 355,820**	**$ 64,740**	**$ 200,616**	**$ 170,374**	**$ 29,989**
99100	**OTHER SOURCES (NON-REVENUES)**					
590	TRANSFER TO OTHER FUNDS	$ 25,000	$ -	$ -	$ -	$ -
TOTAL OTHER SOURCES (NON-REVENUE)		**$ 25,000**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL SPECIAL PURPOSE EXPENDITURES		**$ 380,820**	**$ 64,740**	**$ 200,616**	**$ 170,374**	**$ 29,989**
				Beginning Restricted Fund Balance July 1,	**$ 152,361**	**$ 32,422**
				Ending Restricted Fund Balance June 30,	**$ 32,422**	**$ 2,433**

RUTHERFORD COUNTY
TENNESSEE

2013-2014

Drug Fund
122

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

DRUG CONTROL FUND
FUND 122
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
	REVENUES					
FINES, FORFEITURES & PENALTIES						
40390	OTHER STATUTORY LOCAL TAXES	$ -	$ -	$ -	$ -	$ -
42140	DRUG CONTROL FINES-CIRCUIT CT.	83,310	80,000	69,800	79,986	80,000
42340	DRUG CONTROL FINES-GEN. SESS. CT.	131,019	110,000	170,000	168,156	130,000
42910	PROCEEDS FROM CONFISCATED PROP	262,667	250,000	603,800	621,218	250,000
TOTAL FINES, FORFEITURES & PENALTIES		**$ 476,996**	**$ 440,000**	**$ 843,600**	**$ 869,360**	**$ 460,000**
CHARGES FOR CURRENT SERVICE						
43541	CONTRACT FOR ADMIN SERVICE	$ 677	$ -	$ -	$ -	$ -
TOTAL CHARGES FOR CURRENT SERVICE		**$ 677**	**$ -**	**$ -**	**$ -**	**$ -**
OTHER LOCAL REVENUES						
44110	INVESTMENT INCOME	$ 705	$ 500	$ 670	$ 651	$ 500
44130	SALE OF MATERIALS & SUPPLIES	-	-	-	167	-
44530	SALE OF EQUIPMENT	17,863	-	25,654	113,831	-
44570	CONTRIBUTIONS & GIFTS	978	-	3,039	3,039	-
TOTAL OTHER LOCAL REVENUES		**$ 19,546**	**$ 500**	**$ 29,363**	**$ 117,688**	**$ 500**
OTHER SOURCES						
49700	INSURANCE RECOVERY	$ -	$ -	$ -	$ -	$ -
TOTAL OTHER LOCAL REVENUES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL DRUG CONTROL REVENUES		**$ 497,218**	**$ 440,500**	**$ 872,963**	**$ 987,048**	**$ 460,500**
	EXPENDITURES					
54150	**DRUG ENFORCEMENT**					
107	DETECTIVE(S)	$ 150,385	$ 158,800	$ 153,800	$ 153,240	$ -
115	SERGEANT(S)	71,297	45,835	45,835	45,835	-
186	LONGEVITY PAY	1,325	950	950	950	-
187	OVERTIME PAY	62,298	50,000	60,000	57,713	-
189	OTHER SALARIES & WAGES	-	-	-	-	-
196	IN-SERVICE TRAINING	30,188	30,000	30,000	27,606	30,000
201	SOCIAL SECURITY	17,067	15,850	16,160	15,643	-
204	STATE RETIREMENT	36,064	32,440	33,075	32,707	-
205	EMPLOYEE & DEPENDENT INSURANCE	65,144	62,730	62,730	47,420	-
209	DISABILITY INSURANCE	452	380	380	372	-
212	EMPLOYER MEDICARE	3,991	3,710	3,785	3,658	-
319	CONFIDENTIAL DRUG ENFORCEMENT	183,000	150,000	150,000	150,000	150,000
338	MAINT. & REPAIR SERV.- VEHICLE	11,895	20,000	20,000	12,998	20,000
357	VETERINARY SERVICES	3,123	6,500	6,500	157	-
401	ANIMAL FOOD & SUPPLIES	6,821	7,000	10,039	7,283	-
431	LAW ENFORCEMENT SUPPLIES	1,647	2,500	2,500	2,499	2,500
451	UNIFORMS	1,818	2,500	2,500	1,551	2,500
499	OTHER SUPPLIES AND MATERIALS	21,604	20,000	20,000	18,904	20,000
510	TRUSTEE'S COMMISSION	4,672	4,405	6,150	8,935	4,610
716	LAW ENFORCEMENT EQUIPMENT	15,707	25,000	25,000	19,187	25,000
718	MOTOR VEHICLES	8,359	-	802	-	50,000
TOTAL DRUG ENFORCEMENT		**$ 696,857**	**$ 638,600**	**$ 650,206**	**$ 606,659**	**$ 304,610**
99100	**TRANSFERS OUT**					
590	TRANSFERS TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ 60,000
TOTAL TRANSFERS OUT		**$ -**	**$ -**	**$ -**	**$ -**	**$ 60,000**
TOTAL DRUG CONTROL EXPENDITURES		**$ 696,857**	**$ 638,600**	**$ 650,206**	**$ 606,659**	**$ 364,610**
			Adj. Beginning Fund Balance July 1,		$ 469,161	$ 849,550
			Ending Fund Balance June 30,		$ 849,550	$ 945,440

RUTHERFORD COUNTY
TENNESSEE

2013-2014

Road & Board Fund
Highway/Public Works
131

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

HIGHWAY
FUND 131

ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
COUNTY PROPERTY TAXES	$ 838,787	$ 848,319	$ 857,789	$ 856,453	$ 790,233
LOCAL TAXES	3,496,923	3,393,740	3,800,500	3,703,688	3,656,000
OTHER LOCAL REVENUES	114,201	47,700	62,700	48,761	48,000
STATE OF TENNESSEE REVENUES	4,623,480	3,588,684	4,304,195	4,228,938	3,682,000
FEDERAL GOVERNMENT	33,763	-	-	-	-
OTHER SOURCES (NON-REVENUE)	5,778	-	21,310	21,310	-
REVENUE: ROAD AND BRIDGE	**$ 9,112,932**	**$ 7,878,443**	**$ 9,046,494**	**$ 8,859,151**	**$ 8,176,233**
EXPENDITURES					
ADMINISTRATION	$ 807,229	$ 685,359	$ 730,517	$ 703,327	$ 692,394
HIGHWAY & BRIDGE MNT.	5,374,990	5,985,350	5,985,350	4,933,972	5,779,550
OPER. & MAINT. OF EQUIP.	938,579	1,239,585	1,239,585	1,001,782	1,165,530
OTHER CHARGES	410,000	534,325	846,525	673,781	571,075
EMPLOYEE BENEFITS	169,980	209,320	164,162	108,986	211,880
CAPITAL OUTLAY	958,389	724,860	724,860	428,490	724,860
TRANSFERS OUT	-	-	-	-	-
EXPENDITURES: ROAD AND BRIDGE	**$ 8,659,166**	**$ 9,378,799**	**$ 9,690,999**	**$ 7,850,337**	**$ 9,145,289**
Adj. Beginning Assigned Fund Balance July 1,				$ 5,671,634	$ 6,680,447
Ending Assigned Fund Balance June 30,				$ 6,680,447	$ 5,711,391

FUND 131
HIGHWAY
STATEMENT OF ESTIMATED REVENUES

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES						
COUNTY PROPERTY TAXES						
40110	CURRENT PROPERTY TAX	$ 814,525	$ 818,873	$ 823,073	$ 819,927	$ 762,887
40120	TRUSTEE'S COLL - PRIOR YEA	10,708	13,630	15,100	16,051	12,780
40130	CLERK & MASTER COLLECTIC	9,671	9,940	14,940	15,473	10,790
40140	INTEREST AND PENALTY	2,426	3,690	3,690	4,069	2,840
40150	PICK-UP TAXES	1,370	2,100	900	846	850
40161	PMNTS IN LIEU OF TAXES - TV	86	86	86	86	86
TOTAL COUNTY PROPERTY TAXES		**$ 838,787**	**$ 848,319**	**$ 857,789**	**$ 856,453**	**$ 790,233**
LOCAL TAXES						
40210	LOCAL OPTION SALES TAX	$ 290,461	$ 260,000	$ 441,500	$ 431,373	$ 400,000
40240	WHEEL TAX	2,929,817	2,865,000	3,065,000	2,999,616	2,970,000
40270	BUSINESS TAX	20,076	18,740	25,000	24,085	21,000
40280	MINERAL SEVERANCE TAX	256,569	250,000	269,000	248,614	265,000
TOTAL LOCAL TAXES		**$ 3,496,923**	**$ 3,393,740**	**$ 3,800,500**	**$ 3,703,688**	**$ 3,656,000**
OTHER LOCAL REVENUES						
44110	INVESTMENT INCOME	$ 20,092	$ 17,700	$ 17,700	$ 16,350	$ 18,000
44130	SALE OF MATERIALS & SUPPI	94,109	30,000	45,000	32,411	30,000
44170	MISCELLANEOUS REFUNDS	-	-	-	-	-
TOTAL OTHER LOCAL REVENUES		**$ 114,201**	**$ 47,700**	**$ 62,700**	**$ 48,761**	**$ 48,000**
STATE OF TENNESSEE REVENUES						
46290	PUBLIC SAFETY GRANTS	$ 22,509	$ -	$ -	$ -	$ -
46410	BRIDGE PROGRAM	-	51,000	-	-	51,000
46420	STATE AID PROGRAM	832,601	280,000	485,000	471,600	280,000
46810	FLOOD CONTROL	15,112	11,500	13,711	13,711	11,500
46920	GASOLINE & MOTOR FUEL TA	3,563,778	3,100,000	3,616,000	3,554,146	3,150,000
46930	GASOLINE INSPECTION FEES	189,481	146,184	189,484	189,481	189,500
46980	OTHER STATE GRANTS	-			-	
TOTAL STATE REVENUES		**$ 4,623,480**	**$ 3,588,684**	**$ 4,304,195**	**$ 4,228,938**	**$ 3,682,000**
FEDERAL GOVERNMENT						
47230	DISASTER RELIEF	$ 33,763	$ -	$ -	$ -	$ -
47590	OTHER FEDERAL THRU THE S	-	-	-	-	-
TOTAL FEDERAL REVENUES		**$ 33,763**	**$ -**	**$ -**	**$ -**	**$ -**
OTHER SOURCES (NON-REVENUE)						
49700	INSURANCE RECOVERY	$ 5,778	$ -	$ 21,310	$ 21,310	$ -
49800	TRANSFERS IN	-	-	-	-	-
TOTAL OTHER SOURCES (NON-REV)		**$ 5,778**	**$ -**	**$ 21,310**	**$ 21,310**	**$ -**
REVENUE: ROAD AND BRIDGE		**$ 9,112,932**	**$ 7,878,443**	**$ 9,046,494**	**$ 8,859,151**	**$ 8,176,233**

FUND 131
HIGHWAY
STATEMENT OF APPROPRIATIONS

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
	EXPENDITURES					
61000	**ADMINISTRATION**					
101	COUNTY OFFICIAL/ADMIN.	$ 113,365	$ 115,179	$ 115,179	$ 115,179	$ 115,179
103	ASSISTANT(S)	64,840	69,845	69,845	69,840	71,035
161	SECRETARY(S)	84,892	90,435	90,435	90,432	91,980
186	LONGEVITY	1,375	1,450	1,450	1,450	1,525
187	OVERTIME PAY	-	750	750	-	750
191	BOARD & COMMITTEE MEMB	25,200	25,200	25,200	24,900	25,200
201	SOCIAL SECURITY	16,880	18,770	18,770	18,262	18,950
204	STATE RETIREMENT	33,429	35,200	35,200	34,295	35,580
205	EMPLOYEE & DEPENDENT INS	34,125	40,850	40,850	39,259	49,490
209	DISABILTY INSURANCE	522	610	610	496	525
212	EMPLOYER MEDICARE	4,127	4,320	4,320	4,271	4,430
307	COMMUNICATION	5,775	5,950	5,950	5,941	5,950
320	DUES AND MEMBERSHIPS	7,181	10,000	10,000	6,820	10,000
328	JANITORIAL SERVICES	7,500	9,000	9,000	7,500	9,000
332	LEGAL NOT, RECORDING, CT	1,110	2,500	2,500	1,749	2,500
337	MAINT. & REPAIR - OFFICE EQ	99	800	800	652	800
348	POSTAL CHARGES	794	800	800	774	800
349	PRINTING, STATIONERY & FO	1,714	2,500	2,500	1,371	2,500
355	TRAVEL	556	1,000	1,000	156	1,000
413	DRUGS & MEDICAL SUPPLIES	137	1,000	1,000	133	1,000
415	ELECTRICITY	22,130	23,400	23,400	22,103	23,400
434	NATRUAL GAS	7,664	15,000	15,000	9,812	10,000
435	OFFICE SUPPLIES	1,445	1,600	1,600	1,583	1,600
454	WATER AND SEWER	8,431	9,000	9,000	8,415	9,000
502	BUILDING AND CONTENTS IN	7,642	12,000	12,000	7,642	12,000
505	JUDGMENTS *	187,096	-	-	-	-
506	LIABILTITY INSURANCE	67,262	80,000	125,158	125,158	80,000
510	TRUSTEE'S COMMISSION	88,738	95,000	95,000	91,974	95,000
599	OTHER CHARGES	10,000	10,000	10,000	9,980	10,000
719	OFFICE EQUIPMENT	3,200	3,200	3,200	3,179	3,200
TOTAL ADMINISTRATION		**$ 807,229**	**$ 685,359**	**$ 730,517**	**$ 703,327**	**$ 692,394**
62000	**HIGHWAY & BRIDGE MAINT.**					
141	FOREMEN	$ 259,100	$ 270,185	$ 270,185	$ 267,184	$ 263,455
143	EQUIPMENT OPERATORS	790,990	962,480	962,480	802,056	985,610
147	TRUCK DRIVERS	275,666	295,355	295,355	250,558	189,930
149	LABORERS	-	-	-	-	-
186	LONGEVITY	12,575	12,875	12,875	12,675	13,375
187	OVERTIME PAY	5,927	20,000	20,000	6,518	20,000
201	SOCIAL SECURITY	80,185	96,700	96,700	79,708	91,285
204	STATE RETIREMENT	167,884	198,000	198,000	169,285	186,840
205	EMPLOYEE AND DEPENDENT	299,557	406,725	406,725	310,390	417,975
209	DISABILITY INSURANCE	2,719	3,430	3,430	2,430	2,730
212	EMPLOYER MEDICARE	18,754	22,600	22,600	18,642	21,350
321	ENGINEERING SERVICES	-	20,000	20,000	5,842	20,000
399	OTHER CONTRACTED SERVIC	60,937	125,000	125,000	42,164	125,000
402	ASPHALT	3,227,738	3,200,000	3,200,000	2,807,062	3,200,000

FUND 131
HIGHWAY
STATEMENT OF APPROPRIATIONS

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
	EXPENDITURES					
62000	**HIGHWAY & BRIDGE MAINT. (cont.)**					
409	CRUSHED STONE	$ -	$ 100,000	$ 100,000	$ 64,000	$ 50,000
426	GENERAL CONSTRUCTION MA	6,436	10,000	10,000	6,770	10,000
440	PIPE-METAL	28,226	50,000	50,000	47,212	50,000
443	ROAD SIGNS	36,084	50,000	50,000	23,308	50,000
444	SALT	82,422	120,000	120,000	-	60,000
451	UNIFORMS	19,790	22,000	22,000	18,168	22,000
TOTAL HIGHWAY & BRIDGE MAINTE		**$ 5,374,990**	**$ 5,985,350**	**$ 5,985,350**	**$ 4,933,972**	**$ 5,779,550**
63100	**OPERATION & MAINT. OF EQUIP.**					
141	FOREMEN	$ 47,760	$ 48,600	$ 48,600	$ 48,596	$ 49,200
142	MECHANIC(S)	186,895	196,525	196,525	190,442	199,375
149	LABORERS	67,720	72,505	72,505	65,663	66,580
186	LONGEVITY	2,400	2,600	2,600	2,600	2,425
187	OVERTIME PAY	3,605	10,000	10,000	4,757	10,000
201	SOCIAL SECURITY	18,535	20,475	20,475	18,760	20,310
204	STATE RETIREMENT	38,979	41,910	41,910	39,600	41,570
205	EMPLOYEE & DEPENDENT INS	66,433	69,450	69,450	63,047	82,700
209	DISABILITY INSURANCE	610	730	730	571	615
212	EMPLOYER MEDICARE	4,335	4,790	4,790	4,387	4,755
336	MAINT. & REPAIR - EQUIP.	69,648	85,000	85,000	76,635	85,000
399	OTHER CONTRACTED SERVIC	10,936	30,000	30,000	24,692	30,000
412	DIESEL FUEL	170,729	300,000	300,000	202,023	250,000
418	EQUIPMENT AND MACHINERY	106,671	170,000	170,000	111,838	150,000
424	GARAGE SUPPLIES	4,226	10,000	10,000	5,011	10,000
425	GASOLINE	56,585	84,000	84,000	67,675	70,000
433	LUBRICANTS	11,891	15,000	15,000	9,967	15,000
450	TIRES AND TUBES	57,723	60,000	60,000	50,883	60,000
499	OTHER SUPPLIES AND MATER	12,896	18,000	18,000	14,634	18,000
TOTAL OPER. & MAINT. OF EQUIP.		**$ 938,579**	**$ 1,239,585**	**$ 1,239,585**	**$ 1,001,782**	**$ 1,165,530**
65000	**OTHER CHARGES**					
103	ASSISTANT (S)	$ 61,060	$ 63,285	$ 63,285	$ 63,280	$ 64,345
140	SALARY SUPPLEMENTS	10,000	10,000	10,000	10,000	10,000
141	FOREMEN	36,130	41,135	41,135	41,130	42,120
143	EQUIPMENT OPERATORS	88,837	91,275	91,275	89,679	96,370
161	SECRETARY (S)	39,810	40,355	40,355	40,350	41,220
186	LONGEVITY PAY	1,175	825	825	825	1,375
187	OVERTIME PAY	104	2,500	2,500	585	2,500
196	IN-SERVICE TRAINING	5,500	5,500	5,500	2,265	5,500
201	SOCIAL SECURITY	13,899	15,450	15,450	14,251	15,990
204	STATE RETIREMENT	29,972	31,630	31,630	31,199	32,720
205	EMPLOYEE & DEPENDENT INS	55,394	55,320	67,520	65,889	81,810
209	DISABILITY INSURANCE	458	550	550	437	485
212	EMPLOYER MEDICARE	3,250	3,600	3,600	3,333	3,740
307	COMMUNICATION	1,063	1,700	1,700	1,387	1,700
332	LEGAL NOTICES	74	500	500	362	500
336	MAINT. & REPAIR SERV. - EQU	14,926	20,000	20,000	4,196	20,000

FUND 131
HIGHWAY
STATEMENT OF APPROPRIATIONS

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
	EXPENDITURES					
65000	**OTHER CHARGES (cont.)**					
349	PRINTING, STATIONERY & FO	$ -	$ 500	$ 500	$ -	$ 500
355	TRAVEL	4,000	4,000	4,000	2,907	4,000
399	OTHER CONTRACTED SERVIC	6,270	10,000	10,000	280	10,000
409	CRUSHED STONE	840	2,000	2,000	130	2,000
411	DATA PROCESSING SUPPLIES	174	900	900	619	900
412	DIESEL FUEL	18,336	20,000	20,000	14,269	20,000
418	EQUIPMENT & MACHINERY P	7,930	20,000	20,000	2,751	20,000
425	GASOLINE	5,185	8,000	8,000	5,665	8,000
426	GENERAL CONSTRUCTION M	1,359	8,000	8,000	1,862	8,000
433	LUBRICANTS	348	1,000	1,000	104	1,000
435	OFFICE SUPPLIES	20	1,800	1,800	-	1,800
440	PIPE - METAL	208	5,000	5,000	554	5,000
450	TIRES AND TUBES	3,467	5,000	5,000	-	5,000
499	OTHER SUPPLIES AND MATER	47	4,500	4,500	154	4,500
790	OTHER EQUIPMENT	164	60,000	360,000	275,318	60,000
TOTAL OTHER CHARGES		**$ 410,000**	**$ 534,325**	**$ 846,525**	**$ 673,781**	**$ 571,075**
66000	**EMPLOYEE BENEFITS**					
205	EMPLOYEE AND DEPENDENT	$ -	$ -	$ -	$ -	$ 7,560
210	UNEMPLOYMENT COMPENSA	11,254	10,000	10,000	-	5,000
299	OTHER FRINGE BENEFITS	103,406	144,000	144,000	108,986	144,000
513	WORKER'S COMPENSATION I	55,320	55,320	10,162	-	55,320
TOTAL EMPLOYEE BENEFITS		**$ 169,980**	**$ 209,320**	**$ 164,162**	**$ 108,986**	**$ 211,880**
68000	**CAPITAL OUTLAY**					
705	BRIDGE CONSTRUCTION	$ 24,195	$ 150,000	$ 150,000	$ 116,613	$ 150,000
707	BUILDING IMPROVEMENTS	2,344	5,000	5,000	4,945	5,000
714	HIGHWAY EQUIPMENT	73,990	290,000	290,000	27,462	290,000
726	STATE AID PROJECTS	857,860	279,860	279,860	279,470	279,860
TOTAL CAPITAL OUTLAY		**$ 958,389**	**$ 724,860**	**$ 724,860**	**$ 428,490**	**$ 724,860**
99100	**TRANSFERS OUT**					
590	TRANSFERS TO OTHER FUND	$ -	$ -	$ -	$ -	$ -
TOTAL TRANSFERS OUT		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES: ROAD AND BRIDGE		**$ 8,659,166**	**$ 9,378,799**	**$ 9,690,999**	**$ 7,850,337**	**$ 9,145,289**

RUTHERFORD COUNTY
TENNESSEE

2013-2014

General Purpose School Fund 141

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

GENERAL PURPOSE SCHOOL FUND - 141

ESTIMATED REVENUES, EXPENDITURES, and AVAILABLE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES	$ 104,797,789	$ 105,279,182	$ 108,071,446	$ 109,299,750	$ 111,715,570
LICENSES AND PERMITS	11,645	11,500	11,500	11,596	11,500
CHARGES FOR CURRENT SERVICES	109,849	201,987	201,987	148,973	156,987
OTHER LOCAL REVENUES	423,875	142,793	251,599	308,345	179,059
STATE OF TENNESSEE REVENUES	156,458,535	163,329,703	163,673,440	165,699,463	176,116,902
FEDERAL GOVERNMENT	1,317,385	1,237,850	1,454,085	1,445,611	1,247,359
OTHER SOURCES (NON-REVENUE)	244,233	225,000	323,816	293,785	225,000
REVENUE: GENERAL PURPOSE SCHOOL	**$ 263,363,311**	**$ 270,428,015**	**$ 273,987,873**	**$ 277,207,522**	**$ 289,652,377**
EXPENDITURES					
REGULAR EDUCATION PRG.	$ 136,951,795	$ 149,339,296	$ 149,418,655	$ 146,827,388	$ 160,329,639
ALTERNATIVE INSTRUCTION	1,528,163	1,765,107	1,838,722	1,669,771	1,781,302
SPECIAL EDUCATION PRG.	21,802,722	23,488,416	23,642,823	23,114,973	25,745,982
VOCATIONAL EDUCATION	10,232,070	10,898,174	10,895,521	10,413,109	11,595,036
ADULT EDUCATION PRG.	438,910	522,953	522,953	353,061	502,991
ATTENDANCE	612,218	688,650	691,650	629,398	799,485
HEALTH SERVICES	3,415,511	3,568,228	3,611,840	3,545,956	3,746,159
OTHER STUDENT SUPPORT	7,492,959	8,073,916	8,073,115	7,850,367	7,993,013
REGULAR INSTRUCTION PRG	8,441,082	8,870,392	8,851,631	8,428,122	9,598,263
ALTERNATIVE INSTRUCTION PRG	702,577	742,088	758,529	716,202	762,658
SPECIAL EDUCATION PRG	1,050,359	1,096,922	1,149,037	1,023,219	1,142,241
VOCATIONAL EDUCATION	181,865	191,326	192,326	189,709	197,593
ADULT PROGRAM	176,985	191,421	198,421	179,842	126,939
BOARD OF EDUCATION	4,778,661	5,029,844	5,032,251	4,786,308	6,299,351
DIRECTOR OF SCHOOLS	497,295	512,708	512,708	430,370	729,688
OFFICE OF PRINCIPAL	14,861,532	15,739,438	15,725,773	15,315,528	16,894,410
FISCAL SERVICES	838,711	878,512	873,698	853,189	903,004
HUMAN RESOURCES/PERSONNEL	399,536	449,265	454,567	428,537	560,867
OPERATION OF PLANT	20,189,648	21,373,223	21,288,933	20,440,171	21,969,704
MAINTENANCE OF PLANT	6,079,550	6,295,224	6,321,224	6,299,376	6,437,918
TRANSPORTATION	13,281,673	13,894,480	14,074,790	14,030,244	15,464,216
CENTRAL AND OTHER	2,197,321	2,571,276	2,585,866	2,476,391	3,346,855
COMMUNITY SERVICES	25,285	40,000	40,000	35,152	40,000
EARLY CHILDHOOD EDUCATION	2,092,833	2,260,656	2,320,858	2,200,587	2,412,843
REGULAR CAPITAL OUTLAY	-	75,000	35,000	34,743	75,000
EDUCATION PRINCIPAL	932,649	1,047,197	1,047,197	1,047,197	484,692
EDUCATION INTEREST	74,776	76,809	76,809	76,808	65,466
EDUCTION OTHER DEBT SERVICE	250	250	250	250	250
OPERATING TRANSFERS	-	-	85,000	85,000	-
EXPEND.: GENERAL PURPOSE SCHOOL	**$ 259,276,935**	**$ 279,680,771**	**$ 280,320,147**	**$ 273,480,968**	**$ 300,005,565**

Revenues over (under) Expenditures/Enc. **$ 3,726,554**

Estimated Revenues over (under) Appropriations **$ (10,353,188)**

GENERAL PURPOSE SCHOOL FUND - 141

Change in FUND BALANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUE	**$ 263,363,311**	**$ 270,428,015**	**$ 273,987,873**	**$ 277,207,522**	**$ 289,652,377**
EXPENDITURES/APPROPRIATION	**$ 259,276,935**	**$ 279,680,771**	**$ 280,320,147**	**$ 273,480,968**	**$ 300,005,565**

Revenues over (under) Expenditures	**$ 3,726,554**	
Estimated Revenues over (under) Appropriations		**$ (10,353,188)**

Un/Assigned Fund Balance July 1	$ 21,894,360	$ 25,620,914
Change to Un/Assigned Fund	3,726,554	(10,353,188)
Unassigned Fund Balance June 30	$ 25,620,914	$ 15,267,726

GENERAL PURPOSE SCHOOLS
FUND 141
STATEMENT OF ESTIMATED REVENUES

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
	REVENUES					
LOCAL TAXES						
40110	CURRENT PROPERTY TAX	$ 56,331,259	$ 56,840,193	$ 57,166,952	$ 57,164,421	$ 59,984,604
40120	TRUSTEE'S COLLECT. - PRIOR Y	1,117,962	946,080	1,047,960	1,117,299	894,000
40130	CLERK & MASTER COLLECTION	1,057,550	689,850	1,000,000	1,084,080	754,970
40140	INTEREST AND PENALTY	260,159	256,230	229,330	282,499	198,680
40150	PICK-UP TAXES	125,065	145,800	57,100	58,908	59,600
40161	PAY IN LIEU OF TAXES - TVA	5,961	5,969	6,044	6,044	6,016
40162	PMNTS IN LIEU OF TAXES - LOC	864,930	835,000	835,000	890,519	840,000
40210	LOCAL OPTION SALES TAX	40,313,193	41,000,000	42,900,000	43,562,652	44,100,000
40240	WHEEL TAX	3,320,660	3,247,700	3,397,700	3,429,990	3,393,700
40270	BUSINESS TAX	1,387,130	1,300,860	1,415,860	1,684,141	1,470,000
40350	INTERSTATE TELECOMMUNICA	13,920	11,500	15,500	19,196	14,000
TOTAL LOCAL TAXES		**$ 104,797,789**	**$ 105,279,182**	**$ 108,071,446**	**$ 109,299,750**	**$ 111,715,570**
LICENSES AND PERMITS						
41110	MARRIAGE LICENSES	$ 11,645	$ 11,500	$ 11,500	$ 11,596	$ 11,500
TOTAL LICENSES AND PERMITS		**$ 11,645**	**$ 11,500**	**$ 11,500**	**$ 11,596**	**$ 11,500**
CHARGES FOR CURRENT SERVICES						
43513	TUITION - SUMMER SCHOOL	$ 53,000	$ 70,000	$ 70,000	$ 70,500	$ 70,000
43517	TUITION - OTHER	25,545	40,000	40,000	49,606	40,000
43541	CONTRACT ADM SRVS/OTHER I	10,809	10,000	10,000	8,022	10,000
43990	OTHER CHARGES FOR SERVICE	20,495	81,987	81,987	20,845	36,987
TOTAL CHARGES FOR CURRENT SERVS		**$ 109,849**	**$ 201,987**	**$ 201,987**	**$ 148,973**	**$ 156,987**
OTHER LOCAL REVENUES						
44110	INVESTMENT INCOME	$ 100,501	$ 70,000	$ 80,000	$ 81,751	$ 100,000
44120	LEASE/RENTALS	-	-	36,000	36,352	-
44130	SALE OF MATERIALS AND SUPP	27,838	15,000	16,400	20,431	15,000
44170	MISCELLANEOUS REFUNDS	60,256	2,559	2,559	41,763	2,559
44530	SALE OF EQUIPMENT	3,515	4,000	2,300	2,615	4,000
44540	SALE OF PROPERTY	3,000	2,500	-	-	2,500
44570	CONTRIBUTIONS & GIFTS	198,635	25,500	85,106	93,294	25,000
44990	OTHER LOCAL REVENUES	30,130	23,234	29,234	32,139	30,000
TOTAL OTHER LOCAL REVENUES		**$ 423,875**	**$ 142,793**	**$ 251,599**	**$ 308,345**	**$ 179,059**

GENERAL PURPOSE SCHOOLS
FUND 141
STATEMENT OF ESTIMATED REVENUES

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Estimated	Estimated	Unaudited Actual	Estimated
	REVENUES					
STATE OF TENNESSEE REVENUES						
46511	BASIC EDUCATION PROGRAM	$ 150,660,997	$ 157,724,400	$ 157,994,400	$ 160,024,011	$ 168,432,000
46515	EARLY CHILDHOOD EDUCATIO	978,052	983,000	995,177	995,177	950,000
46550	DRIVER EDUCATION	199,397	180,000	180,000	204,551	180,000
46590	OTHER STATE EDUCATION FUN	611,697	379,788	591,354	590,867	2,604,190
46610	CAREER LADDER PROGRAM	1,010,513	1,151,829	967,711	910,072	973,026
46612	CAREER LADDER - EXTEND. CO	299,924	150,030	142,680	142,500	150,030
46850	MIXED DRINK TAX	292,852	275,000	455,000	505,309	357,000
46851	STATE REVENUE SHARING - T.V	2,338,588	2,335,000	2,335,000	2,312,637	2,320,000
46980	OTHER STATE GRANTS	30,477	150,656	12,118	13,918	150,656
46990	OTHER STATE REVENUES	36,037	-	-	420	-
TOTAL STATE OF TENNESSEE REVENUI		**$ 156,458,535**	**$ 163,329,703**	**$ 163,673,440**	**$ 165,699,463**	**$ 176,116,902**
FEDERAL GOVERNMENT						
47143	EDUC OF HANDICAPPED ACT - I	$ 507,148	$ 450,000	$ 691,326	$ 691,326	$ 450,000
47590	OTHER FEDERAL THROUGH ST	273,745	248,250	223,159	221,699	268,359
47640	ROTC REIMBURSEMENT	536,492	539,600	539,600	532,586	529,000
TOTAL FEDERAL GOVERNMENT REVEN		**$ 1,317,385**	**$ 1,237,850**	**$ 1,454,085**	**$ 1,445,611**	**$ 1,247,359**
OTHER SOURCES (NON-REVENU						
49700	INSURANCE RECOVERY	$ -	$ -	$ 98,816	$ 100,311	$ -
49800	TRANSFERS IN	244,233	225,000	225,000	193,474	225,000
TOTAL OTHER SOURCES (NON-REV)		**$ 244,233**	**$ 225,000**	**$ 323,816**	**$ 293,785**	**$ 225,000**
REVENUES: GENERAL PURPOSE SCHOO		**$ 263,363,311**	**$ 270,428,015**	**$ 273,987,873**	**$ 277,207,522**	**$ 289,652,377**

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Estimated	Estimated	Unaudited Actual	Estimated
	EXPENDITURES					
71100	**REG EDUCATION PRG -**					
116	TEACHERS	$ 91,934,277	$ 98,720,523	$ 98,694,306	$ 97,356,336	$ 103,949,570
117	CAREER LADDER PROGRAM	504,391	554,400	469,400	454,930	470,000
127	CAREER LADDER EXT. CONTRA	144,001	144,000	142,000	109,468	144,000
163	EDUCATIONAL ASSISTANTS	3,682,455	3,849,357	3,811,357	3,654,073	4,022,233
189	OTHER SALARIES & WAGES	1,076,159	1,220,799	1,220,799	1,084,225	1,345,382
201	SOCIAL SECURITY	5,864,493	6,321,592	6,312,217	6,192,648	6,650,784
204	STATE RETIREMENT	8,850,075	9,355,571	9,340,694	9,214,467	9,853,542
206	LIFE INSURANCE	110,036	112,226	113,826	112,880	112,226
207	MEDICAL INSURANCE	16,707,376	17,905,839	18,014,839	17,918,298	21,231,010
210	UNEMPLOYMENT COMPENSAT	181,735	180,000	180,000	103,479	180,000
212	EMPLOYER MEDICARE	1,371,176	1,483,745	1,481,552	1,448,928	1,561,012
299	OTHER FRINGE BENEFITS	195,076	240,320	238,720	189,845	252,923
336	MAINT. & REPAIR SERV. - EQUI	-	4,500	4,500	-	4,500
369	CONTRACTS FOR SUBSTITUTE	638,010	644,666	617,866	618,588	722,762
370	CONTRACTS FOR SUBSTITUTE	1,051,016	1,032,965	1,151,465	1,145,647	1,103,983
399	OTHER CONTRACTED SERVICE	60,640	62,035	62,035	67,508	62,035
429	INSTRUCTIONAL SUPP & MAT	2,171,413	2,456,555	2,411,555	2,491,612	2,532,074
449	TEXTBOOKS	1,562,390	3,522,617	3,522,617	3,322,963	3,522,617
499	OTHER SUPPLIES AND MATERI	111,969	264,100	264,100	206,278	264,100
535	FEE WAIVERS	70,861	60,000	65,000	64,080	60,000
599	OTHER CHARGES	252,866	322,000	418,321	353,569	322,000
722	REGULAR INSTRUCTION EQUIP	411,380	881,486	881,486	717,568	1,962,886
TOTAL REGULAR EDUCATION PRG.		**$ 136,951,795**	**$ 149,339,296**	**$ 149,418,655**	**$ 146,827,388**	**$ 160,329,639**
71150	**ALTERNATIVE INSTRUCTION**					
116	TEACHERS	$ 1,026,394	$ 1,196,906	$ 1,196,906	$ 1,122,183	$ 1,161,819
117	CAREER LADDER PROGRAM	7,985	8,000	8,000	6,000	8,000
163	EDUCATIONAL ASSISTANTS	101,404	118,112	118,112	91,068	87,073
201	SOCIAL SECURITY	69,002	80,055	80,055	73,558	76,054
204	STATE RETIREMENT	106,174	121,984	121,984	111,739	114,931
206	LIFE INSURANCE	1,372	1,453	1,453	1,428	1,453
207	MEDICAL INSURANCE	151,330	160,115	235,115	203,147	254,155
210	UNEMPLOYMENT COMPENSAT	-	4,000	4,000	-	4,000
212	EMPLOYER MEDICARE	16,136	18,789	18,789	17,203	17,850
299	OTHER FRINGE BENEFITS	2,310	3,025	3,025	2,280	2,872
369	CONTRACTS FOR SUBSTITUTE	9,192	9,998	4,998	4,819	10,279
370	CONTRACTS FOR SUBSTITUTE	8,298	10,070	4,070	3,923	10,416
399	OTHER CONTRACTED SERVICE	2,923	5,600	5,600	4,282	5,600
429	INSTRUCTIONAL SUPP & MAT	20,255	25,000	34,415	25,944	24,800
499	OTHER SUPPLIES AND MATERI	-	-	-	-	-
790	OTHER EQUIPMENT	5,389	2,000	2,200	2,198	2,000
TOTAL ALTERNATIVE INSTRUCTION		**$ 1,528,163**	**$ 1,765,107**	**$ 1,838,722**	**$ 1,669,771**	**$ 1,781,302**

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Estimated	Estimated	Unaudited Actual	Estimated
	EXPENDITURES					
71200	**SPECIAL EDUCATION PROGRAM**					
116	TEACHERS	$ 10,151,281	$ 10,705,992	$ 10,797,314	$ 10,765,836	$ 11,585,295
117	CAREER LADDER PROGRAM	88,497	103,000	85,000	77,634	85,000
163	EDUCATIONAL ASSISTANTS	3,112,826	3,339,915	3,339,915	3,257,978	3,596,872
171	SPEECH PATHOLOGIST	1,226,401	1,339,629	1,339,629	1,313,456	1,417,648
189	OTHER SALARIES & WAGES	176,169	170,309	180,309	174,987	196,626
201	SOCIAL SECURITY	880,650	947,354	952,520	937,525	1,021,365
204	STATE RETIREMENT	1,442,427	1,521,907	1,529,687	1,503,828	1,645,264
206	LIFE INSURANCE	21,349	22,143	22,143	22,079	22,143
207	MEDICAL INSURANCE	3,065,531	3,456,805	3,500,805	3,378,084	4,187,839
210	UNEMPLOYMENT COMPENSAT	39,624	44,000	30,000	18,311	44,000
212	EMPLOYER MEDICARE	206,608	222,355	223,563	218,276	239,725
299	OTHER FRINGE BENEFITS	30,700	36,024	36,024	29,916	38,770
336	MAINT. & REPAIR SERV. - EQUI	157	20,000	10,000	-	20,000
369	CONTRACTS FOR SUBSTITUTE	56,988	61,747	61,141	60,893	63,323
370	CONTRACTS FOR SUBSTITUTE	221,403	235,329	229,829	229,309	241,805
399	OTHER CONTRACTED SERVICE	909,619	900,000	990,086	969,106	975,000
429	INSTRUCTIONAL SUPP & MAT	86,245	130,350	116,099	69,379	133,750
449	TEXTBOOKS	23,743	77,000	77,000	31,985	77,000
499	OTHER SUPPLIES AND MATERI	4,093	51,542	36,542	15,713	51,542
599	OTHER CHARGES	2,966	15,015	17,217	3,765	15,015
725	SPECIAL EDUCATION EQUIPME	55,444	88,000	68,000	36,912	88,000
TOTAL SPECIAL EDUCATION PRG.		**$ 21,802,722**	**$ 23,488,416**	**$ 23,642,823**	**$ 23,114,973**	**$ 25,745,982**
71300	**VOCATIONAL ED. PROGRAM**					
116	TEACHERS	$ 6,962,559	$ 7,369,420	$ 7,369,420	$ 7,069,822	$ 7,722,012
117	CAREER LADDER PROGRAM	24,842	39,000	29,000	24,145	30,000
127	CAREER LADDER EXT. CONTRA	-	600	600	-	600
162	CLERICAL PERSONNEL	87,533	164,221	164,221	158,601	189,291
189	OTHER SALARIES & WAGES	4,840	6,000	6,000	-	-
201	SOCIAL SECURITY	426,415	458,663	458,043	436,180	480,582
204	STATE RETIREMENT	632,935	679,523	678,635	644,827	712,454
206	LIFE INSURANCE	7,548	8,093	8,093	7,434	8,141
207	MEDICAL INSURANCE	1,144,739	1,268,632	1,268,632	1,176,393	1,466,412
210	UNEMPLOYMENT COMPENSAT	6,050	3,000	12,000	7,723	3,000
212	EMPLOYER MEDICARE	99,818	107,650	107,505	102,318	112,794
299	OTHER FRINGE BENEFITS	14,102	17,251	17,251	13,291	18,119
336	MAINT. & REPAIR SERV. - EQUI	61,744	57,600	45,215	44,660	57,600
369	CONTRACTS FOR SUBSTITUTE	56,131	53,022	39,528	39,528	54,439
370	CONTRACTS FOR SUBSTITUTE	116,321	119,659	120,134	120,134	122,986
399	OTHER CONTRACTED SERVICE	63,339	60,000	66,428	66,428	60,000
429	INSTRUCTIONAL SUPP & MAT	190,816	227,140	212,767	211,915	297,906

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Estimated	Estimated	Unaudited Actual	Estimated
	EXPENDITURES					
71300	**VOCATIONAL ED. PROGRAM (cont.)**					
448	T&I CONSTRUCTION MATERIAL	$ 11,997	$ 12,000	$ 6,869	$ 6,869	$ 12,000
449	TEXTBOOKS	90,563	80,000	27,649	27,649	80,000
499	OTHER SUPPLIES AND MATERI	50,414	60,500	108,408	106,025	60,500
599	OTHER CHARGES	50,000	-	-	-	-
730	VOCATIONAL INSTR. EQUIPME	129,362	106,200	149,123	149,167	106,200
TOTAL VOCATIONAL EDUCATION		**$ 10,232,070**	**$ 10,898,174**	**$ 10,895,521**	**$ 10,413,109**	**$ 11,595,036**
71600	**ADULT EDUCATION PROGRAM**					
116	TEACHERS	$ 299,697	$ 331,055	$ 331,055	$ 262,662	$ 381,831
189	OTHER SALARIES & WAGES	26,811	44,074	44,074	27,934	21,495
201	SOCIAL SECURITY	20,067	22,919	22,919	17,980	19,646
204	STATE RETIREMENT	17,333	23,398	23,398	13,115	27,907
206	LIFE INSURANCE	164	146	146	120	146
207	MEDICAL INSURANCE	17,677	19,469	19,469	10,459	8,531
210	UNEMPLOYMENT COMPENSAT	4,442	3,000	3,000	1,042	3,000
212	EMPLOYER MEDICARE	4,694	5,373	5,373	4,205	4,606
299	OTHER FRINGE BENEFITS	371	519	519	250	534
399	OTHER CONTRACTED SVCS	8,919	5,000	5,000	1,755	5,000
429	INSTRUCTIONAL SUPP & MAT	14,978	36,800	36,800	9,572	15,000
499	OTHER SUPPLIES AND MATERI	7,950	10,000	10,000	3,768	-
599	OTHER CHARGES	-	-	-	-	10,000
790	OTHER EQUIPMENT	15,808	21,200	21,200	200	5,295
TOTAL ADULT EDUCATION PRG.		**$ 438,910**	**$ 522,953**	**$ 522,953**	**$ 353,061**	**$ 502,991**
72110	**ATTENDANCE**					
105	SUPERVISOR/DIRECTOR	$ 75,942	$ 76,438	$ 76,438	$ 76,438	$ 77,584
117	CAREER LADDER PROGRAM	4,100	6,000	6,000	4,100	6,000
130	SOCIAL WORKERS	237,428	239,652	239,652	238,960	243,241
162	CLERICAL PERSONNEL	71,084	104,663	104,663	72,977	74,357
189	OTHER SALARY & WAGES	-	-	-	-	56,908
201	SOCIAL SECURITY	20,258	25,827	25,827	20,409	27,724
204	STATE RETIREMENT	33,079	41,884	41,884	33,083	45,680
206	LIFE INSURANCE	290	339	339	290	339
207	MEDICAL INSURANCE	50,469	55,741	58,741	56,461	68,530
212	EMPLOYER MEDICARE	5,477	6,061	6,061	5,516	6,507
299	OTHER FRINGE BENEFITS	647	968	968	617	1,040
355	TRAVEL	6,146	6,199	6,199	4,684	6,199
399	OTHER CONTRACTED SERVICE	99,440	106,303	106,303	103,975	166,801
499	OTHER SUPPLIES AND MATERI	5,064	9,500	9,500	9,396	9,500
524	IN SERVICE/STAFF DEVELOPME	495	-	1,000	981	-
599	OTHER CHARGES	-	6,000	5,000	98	6,000
704	ATTENDANCE & HEALTH EQUI	2,298	3,075	3,075	1,414	3,075
TOTAL ATTENDANCE		**$ 612,218**	**$ 688,650**	**$ 691,650**	**$ 629,398**	**$ 799,485**

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Estimated	Estimated	Unaudited Actual	Estimated
	EXPENDITURES					
72120	**HEALTH SERVICES**					
131	MEDICAL PERSONNEL	$ 2,049,769	$ 2,135,227	$ 2,135,227	$ 2,127,575	$ 2,224,475
189	OTHER SALARIES & WAGES	376,811	382,469	379,344	369,198	387,330
201	SOCIAL SECURITY	146,914	152,392	152,007	150,913	158,085
204	STATE RETIREMENT	296,602	319,497	318,912	305,617	331,438
206	LIFE INSURANCE	2,467	2,469	2,529	2,520	2,469
207	MEDICAL INSURANCE	365,491	383,752	389,697	386,958	448,387
210	UNEMPLOYMENT COMPENSAT	-	-	9,000	7,150	-
212	EMPLOYER MEDICARE	34,359	35,766	35,676	35,341	37,102
299	OTHER FRINGE BENEFITS	4,601	5,682	5,382	4,474	5,899
355	TRAVEL	18,539	22,704	22,374	17,213	22,704
369	CONTRACT FOR SUB TEACHERS	-	-	168	168	-
370	CONTRACT FOR SUBTEACHER-	-	-	154	154	-
399	OTHER CONTRACTED SERVICE	2,091	16,112	13,712	2,531	16,112
413	DRUGS AND MEDICAL SUPPLIE	8,292	9,700	9,700	8,530	9,700
499	OTHER SUPPLIES AND MATERI	57,061	61,581	47,172	41,893	61,581
524	IN SERVICE/STAFF DEVELOPME	6,680	5,500	4,655	3,391	5,500
599	OTHER CHARGES	361	3,800	3,800	-	3,800
735	HEALTH EQUIPMENT	45,472	31,577	82,331	82,331	31,577
TOTAL HEALTH SERVICES		**$ 3,415,511**	**$ 3,568,228**	**$ 3,611,840**	**$ 3,545,956**	**$ 3,746,159**
72130	**OTHER STUDENT SUPPORT**					
117	CAREER LADDER PROGRAM	$ 33,000	$ 39,000	$ 34,000	$ 30,538	$ 35,000
123	GUIDANCE PERSONNEL	4,006,347	4,279,408	4,279,408	4,215,460	4,610,053
127	CAREER LADDER EXT. CONTRA	-	2,000	2,000	2,000	2,000
130	SOCIAL WORKERS	5,816	-	-	-	-
162	CLERICAL PERSONNEL	191,484	197,118	202,118	196,570	221,371
164	ATTENDANTS	303,961	356,831	351,831	330,648	-
189	OTHER SALARIES & WAGES	508,060	522,969	522,969	512,056	507,513
201	SOCIAL SECURITY	301,670	326,600	326,290	316,653	325,301
204	STATE RETIREMENT	464,508	492,626	492,182	480,807	487,122
206	LIFE INSURANCE	5,646	5,753	5,753	5,693	4,881
207	MEDICAL INSURANCE	867,299	971,402	971,402	903,268	872,303
210	UNEMPLOYMENT COMPENSAT	9,679	6,000	17,000	14,724	6,000
212	EMPLOYER MEDICARE	70,875	76,655	76,582	74,248	76,349
299	OTHER FRINGE BENEFITS	9,858	12,320	12,320	9,508	12,279
309	CONTRACTS W/GOVERNMENT	250,631	201,500	201,500	261,745	256,500
322	EVALUATION AND TESTING	333,298	402,065	402,065	365,028	402,347
355	TRAVEL	13,784	9,800	9,800	13,039	9,800
369	CONTRACTS FOR SUBSTITUTE	13,969	12,000	5,500	4,909	12,369
370	CONTRACTS FOR SUBSTITUTE	12,955	15,009	15,535	15,535	15,465
399	OTHER CONTRACTED SERVICE	69,782	106,640	106,640	77,593	97,540
499	OTHER SUPPLIES AND MATERI	10,772	25,300	25,300	11,647	25,900

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Estimated	Estimated	Unaudited Actual	Estimated
	EXPENDITURES					
72130	**OTHER STUDENT SUPPORT (cont.)**					
524	IN SERVICE/STAFF DEVELOPM	$ 4,529	$ 10,920	$ 10,920	$ 2,975	$ 10,920
790	OTHER EQUIPMENT	5,036	2,000	2,000	5,724	2,000
TOTAL OTHER STUDENT SUPPORT		**$ 7,492,959**	**$ 8,073,916**	**$ 8,073,115**	**$ 7,850,367**	**$ 7,993,013**
72210	**REG. INSTRUCTION PROGRAM**					
105	SUPERVISOR/DIRECTOR	$ 620,258	$ 620,943	$ 620,943	$ 608,485	$ 627,684
117	CAREER LADDER PROGRAM	77,042	88,000	71,000	64,473	72,000
127	CAREER LADDER EXT. CONTRA	10,000	16,000	16,000	6,000	16,000
129	LIBRARIANS	2,552,718	2,664,658	2,664,658	2,633,561	2,838,600
132	MATERIALS SUPERVISOR	40,097	41,980	42,042	42,041	44,375
138	INSTR. COMPUTER PERSONNEL	1,483,306	1,479,035	1,479,035	1,416,928	1,660,541
161	SECRETARY(S)	70,730	72,858	72,858	72,578	73,951
162	CLERICAL PERSONNEL	69,981	74,199	74,199	73,914	75,312
163	EDUCATIONAL ASSISTANTS	522,204	575,957	575,895	541,380	600,298
189	OTHER SALARIES & WAGES	616,416	620,681	620,681	607,595	718,678
196	IN-SERVICE TRAINING	6,000	15,500	15,500	364,738	15,500
201	SOCIAL SECURITY	366,117	379,503	378,449	560,148	408,104
204	STATE RETIREMENT	569,766	581,292	579,782	6,195	625,181
206	LIFE INSURANCE	6,188	6,341	6,341	953,279	6,437
207	MEDICAL INSURANCE	934,320	1,016,896	1,016,896	-	1,161,967
210	UNEMPLOYMENT COMPENSAT	-	1,000	1,000	85,638	1,000
212	EMPLOYER MEDICARE	85,662	89,068	88,821	11,120	95,780
299	OTHER FRINGE BENEFITS	11,905	14,146	14,146	-	15,270
336	MAINT. & REPAIR SERV. - EQUI	-	1,500	1,500	600	1,500
355	TRAVEL	37,039	47,300	47,300	38,778	47,300
369	CONTRACTS FOR SUBSTITUTE	8,263	9,000	10,050	10,038	9,233
370	CONTRACTS FOR SUBSTITUTE	24,825	27,203	27,203	27,133	27,963
399	OTHER CONTRACTED SERVICE	80,176	98,433	98,433	87,001	100,606
432	LIBRARY BOOKS	116,394	116,649	119,370	119,370	139,745
499	OTHER SUPPLIES AND MATERI	38,943	71,250	68,529	49,170	74,238
524	IN SERVICE/STAFF DEVELOPME	76,895	120,000	120,000	37,621	120,000
790	OTHER EQUIPMENT	15,838	21,000	21,000	10,338	21,000
TOTAL REGULAR INSTRUCTION PRG		**$ 8,441,082**	**$ 8,870,392**	**$ 8,851,631**	**$ 8,428,122**	**$ 9,598,263**
72215	**ALTERNATIVE INSTRUCTION PROGRAM**					
105	SUPERVISOR/DIRECTOR	$ 164,665	$ 165,094	$ 165,094	$ 165,094	$ 167,534
117	CAREER LADDER PROGRAM	6,989	8,000	8,000	7,000	8,000
123	GUIDANCE PERSONNEL	113,589	114,332	114,332	106,293	116,044
127	CAREER LADDER EXTENDED C	-	1,000	1,000	-	1,000
129	LIBRARIANS	52,013	53,246	53,246	53,246	54,290
162	CLERICAL PERSONNEL	49,243	54,444	54,444	51,297	55,260

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		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
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	EXPENDITURES					
72215	**ALTERNATIVE INSTRUCTION PROGRAM (cont.)**					
189	OTHER SALARIES & WAGES	$ 142,833	$ 148,230	$ 160,230	$ 154,100	$ 155,344
201	SOCIAL SECURITY	31,917	32,946	33,690	32,342	33,741
204	STATE RETIREMENT	48,919	52,479	54,002	51,618	53,519
206	LIFE INSURANCE	533	533	553	538	533
207	MEDICAL INSURANCE	71,316	80,061	82,061	76,161	85,315
210	UNEMPLOYMENT COMPENSAT	-	-	-	-	-
212	EMPLOYER MEDICARE	7,465	7,733	7,907	7,564	7,919
299	OTHER FRINGE BENEFITS	999	1,231	1,211	973	1,261
369	CONTRACTS FOR SUBSTITUTE	599	1,000	1,000	620	1,046
370	CONTRACTS FOR SUBSTITUTE	443	1,109	1,109	408	1,202
399	OTHER CONTRACTED SERVICE	1,197	-	-	-	-
432	LIBRARY BOOKS	377	2,000	2,406	2,406	2,000
499	OTHER SUPPLIES AND MATERI	7,716	12,400	11,919	4,163	12,400
524	IN SERVICE/STAFF DEVELOPME	739	2,000	2,075	2,075	2,000
599	OTHER CHARGES	-	250	250	-	250
790	OTHER EQUIPMENT	1,027	4,000	4,000	305	4,000
TOTAL REGULAR INSTRUCTION PRG		**$ 702,577**	**$ 742,088**	**$ 758,529**	**$ 716,202**	**$ 762,658**
72220	**SPECIAL EDUCATION PROGRAM**					
105	SUPERVISOR/DIRECTOR	$ 153,470	$ 154,475	$ 161,153	$ 161,152	$ 163,565
117	CAREER LADDER PROGRAM	19,903	20,400	20,400	17,503	21,000
124	PSYCHOLOGICAL PERSONNEL	439,132	434,896	439,896	434,716	445,889
127	CAREER LADDER EXT. CONTRA	6,000	4,000	6,000	4,000	4,000
162	CLERICAL PERSONNEL	34,596	34,522	34,522	34,389	35,040
189	OTHER SALARIES & WAGES	10,254	-	-	-	-
196	IN-SERVICE TRAINING	350	6,000	6,000	800	6,000
201	SOCIAL SECURITY	40,096	39,631	40,479	39,408	40,914
204	STATE RETIREMENT	61,177	59,417	60,632	59,249	61,320
206	LIFE INSURANCE	495	582	582	495	582
207	MEDICAL INSURANCE	72,222	101,738	101,738	84,992	122,320
212	EMPLOYER MEDICARE	9,377	9,300	9,499	9,217	9,602
299	OTHER FRINGE BENEFITS	1,237	1,435	1,435	1,196	1,483
355	TRAVEL	78,786	97,926	97,926	72,053	97,926
370	CONTRACTS FOR SUBSTITUTE	-	-	-	-	-
399	OTHER CONTRACTED SERVICE	12,402	21,000	21,000	13,159	21,000
499	OTHER SUPPLIES AND MATERI	49,448	48,162	48,162	44,774	48,162
524	IN SERVICE/STAFF DEVELOPME	19,157	24,400	60,575	38,568	24,400
599	OTHER CHARGES	41,778	11,500	11,500	2,180	11,500
790	OTHER EQUIPMENT	479	27,538	27,538	5,367	27,538
TOTAL SPECIAL EDUCATION PRG.		**$ 1,050,359**	**$ 1,096,922**	**$ 1,149,037**	**$ 1,023,219**	**$ 1,142,241**

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	EXPENDITURES					
72230	**VOCATIONAL EDUCATION**					
105	SUPERVISOR/DIRECTOR	$ 89,211	$ 89,796	$ 89,796	$ 89,796	$ 91,140
162	CLERICAL PERSONNEL	23,512	31,405	31,405	31,404	33,484
201	SOCIAL SECURITY	6,901	7,333	7,333	7,404	7,540
204	STATE RETIREMENT	10,838	11,959	11,959	11,959	12,342
206	LIFE INSURANCE	85	98	98	97	98
207	MEDICAL INSURANCE	6,598	9,735	10,735	9,865	11,933
212	EMPLOYER MEDICARE	1,620	1,721	1,721	1,731	1,769
299	OTHER FRINGE BENEFITS	221	279	279	224	287
355	TRAVEL	18,280	21,000	25,370	25,117	21,000
399	OTHER CONTRACTED SERVICE	10,000	10,000	10,000	10,000	10,000
499	OTHER SUPPLIES AND MATERI	3,275	4,000	115	115	4,000
524	IN SERVICE/STAFF DEVELOPME	11,325	4,000	3,515	1,996	4,000
TOTAL VOCATIONAL EDUCATION		**$ 181,865**	**$ 191,326**	**$ 192,326**	**$ 189,709**	**$ 197,593**
72260	**ADULT PROGRAM**					
105	SUPERVISOR/DIRECTOR	$ 89,211	$ 89,796	$ 89,796	$ 89,796	$ 9,114
162	CLERICAL PERSONNEL	45,386	51,983	51,983	48,851	64,890
201	SOCIAL SECURITY	2,780	3,011	3,011	2,990	3,920
204	STATE RETIREMENT	13,810	12,567	12,567	14,173	5,471
206	LIFE INSURANCE	122	98	128	125	98
207	MEDICAL INSURANCE	13,234	14,428	21,428	17,097	25,356
212	EMPLOYER MEDICARE	650	711	711	699	920
299	OTHER FRINGE BENEFITS	266	327	297	256	170
355	TRAVEL	1,335	2,000	2,000	541	1,500
399	OTHER CONTRACTED SERVICE	-	-	3,000	2,600	5,000
499	OTHER SUPPLIES AND MATERI	1,258	2,500	2,500	1,017	2,500
524	IN SERVICE/STAFF DEVELOPME	2,100	3,500	3,500	1,521	1,500
599	OTHER CHARGES	5,524	6,000	3,000	177	5,000
790	OTHER EQUIPMENT	1,309	4,500	4,500	-	1,500
TOTAL ADULT PROGRAM		**$ 176,985**	**$ 191,421**	**$ 198,421**	**$ 179,842**	**$ 126,939**
72310	**BOARD OF EDUCATION**					
118	SECRETARY TO BOARD	$ 116,392	$ 119,859	$ 119,859	$ 119,718	$ 123,494
189	OTHER SALARIES & WAGES	15,082	15,138	17,138	15,776	15,896
191	BOARD & COM. MEMBERS FEES	71,368	90,000	90,000	83,375	90,000
201	SOCIAL SECURITY	12,487	13,748	13,872	13,435	14,013
204	STATE RETIREMENT	14,664	15,210	15,464	15,144	15,671
206	LIFE INSURANCE	71	98	98	79	49
207	MEDICAL INSURANCE	1,570,992	1,814,393	1,814,393	1,743,359	2,485,133
212	EMPLOYER MEDICARE	2,921	3,222	3,251	3,142	3,284
299	OTHER FRINGE BENEFITS	222	310	310	221	565,745
305	AUDIT SERVICES	46,044	48,000	48,000	46,044	48,000

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	EXPENDITURES					
72310	**BOARD OF EDUCATION (cont.)**					
320	DUES AND MEMBERSHIPS	$ 9,220	$ 10,000	$ 10,000	$ 9,246	$ 10,000
331	LEGAL SERVICES	47,751	50,000	50,000	55,613	50,000
399	OTHER CONTRACTED SERVICE	15,985	4,000	4,000	4,200	4,000
506	LIABILITY INSURANCE	400,527	325,977	325,977	275,977	325,977
510	TRUSTEE'S COMMISSION	1,869,210	1,940,000	1,940,000	1,898,848	1,950,700
513	WORKMAN'S COMP. INSURANC	526,381	526,381	526,381	435,117	526,381
524	IN SERVICE/STAFF DEVELOPM	20,632	17,500	17,500	32,968	35,000
533	CRIMINAL INVESTIGATION OF	38,712	36,008	36,008	34,046	36,008
TOTAL BOARD OF EDUCATION		**$ 4,778,661**	**$ 5,029,844**	**$ 5,032,251**	**$ 4,786,308**	**$ 6,299,351**
72320	**DIRECTOR OF SCHOOLS**					
101	COUNTY OFFICIAL/ADMINISTR	$ 162,306	$ 140,000	$ 140,000	$ 140,000	$ 142,100
127	CAREER LADDER EXTENDED C	1,000	1,000	1,000	1,000	1,000
189	OTHER SALARIES & WAGES	36,249	33,110	33,110	30,445	191,273
201	SOCIAL SECURITY	10,347	9,673	9,673	9,693	19,369
204	STATE RETIREMENT	16,250	16,634	16,634	16,384	36,891
206	LIFE INSURANCE	97	98	98	97	146
207	MEDICAL INSURANCE	20,946	23,178	23,178	18,840	47,249
212	EMPLOYER MEDICARE	2,948	2,458	2,458	2,436	4,734
299	OTHER FRINGE BENEFITS	7,476	398	398	261	767
307	COMMUNICATION	126,910	130,059	130,059	104,295	130,059
320	DUES AND MEMBERSHIPS	6,453	6,300	6,300	6,203	6,300
348	POSTAL CHARGES	26,875	43,800	43,800	38,980	43,800
355	TRAVEL	111	6,000	6,000	793	6,000
399	OTHER CONTRACTED SERVICE	44,363	40,000	40,000	12,861	40,000
524	IN SERVICE/STAFF DEVELOPME	5,879	12,000	12,000	2,826	12,000
599	OTHER CHARGES	26,350	40,000	38,000	31,027	40,000
701	ADMINISTRATION EQUIPMENT	2,736	8,000	10,000	14,229	8,000
TOTAL DIRECTOR OF SCHOOLS		**$ 497,295**	**$ 512,708**	**$ 512,708**	**$ 430,370**	**$ 729,688**
72410	**OFFICE OF THE PRINCIPAL**					
104	PRINCIPALS	$ 3,480,612	$ 3,587,692	$ 3,603,692	$ 3,589,885	$ 3,705,620
117	CAREER LADDER PROGRAM	86,000	114,000	89,000	78,748	90,000
119	ACCOUNTANTS/BOOKKEEPERS	703,498	722,654	742,654	726,125	765,645
127	CAREER LADDER EXT. CONTRA	75,400	110,000	110,000	66,200	110,000
139	ASSSISTANT PRINCIPAL(S)	3,758,434	4,227,601	4,216,601	4,188,037	4,561,604
161	SECRETARY(S)	1,083,242	1,150,796	1,130,796	1,077,024	1,180,455
162	CLERICAL PERSONNEL	1,170,162	1,211,546	1,231,546	1,209,112	1,370,479
189	OTHER SALARIES & WAGES	188,388	25,000	20,000	-	25,000
201	SOCIAL SECURITY	635,073	674,905	674,595	664,662	714,770
204	STATE RETIREMENT	1,021,811	1,062,612	1,062,930	1,060,935	1,129,076

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		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Estimated	Estimated	Unaudited Actual	Estimated
	EXPENDITURES					
72410	**OFFICE OF THE PRINCIPAL (cont.)**					
206	LIFE INSURANCE	$ 10,654	$ 10,794	$ 10,804	$ 10,794	$ 10,794
207	MEDICAL INSURANCE	1,731,668	1,916,395	1,916,395	1,845,846	2,242,407
210	UNEMPLOYMENT COMPENSAT	4,210	5,000	5,000	968	5,000
212	EMPLOYER MEDICARE	149,053	158,395	158,322	154,551	167,753
299	OTHER FRINGE BENEFITS	19,615	25,070	25,060	19,304	26,643
307	COMMUNICATION	353,713	348,000	348,000	254,794	363,500
320	DUES AND MEMBERSHIPS	39,450	36,200	39,650	39,650	36,200
369	CONTRACTS FOR SUBSTITUTE	5,827	10,000	4,000	3,994	10,279
370	CONTRACTS FOR SUBSTITUTE	15,937	17,791	15,191	15,127	18,348
399	OTHER CONTRACTED SERVICE	91,975	88,219	126,536	126,536	141,212
435	OFFICE SUPPLIES	16,254	24,200	18,388	10,713	24,200
599	OTHER CHARGES	149,271	134,568	134,568	133,508	138,375
701	ADMINISTRATION EQUIPMENT	71,284	78,000	42,045	39,017	57,050
TOTAL OFFICE OF PRINCIPAL		**$ 14,861,532**	**$ 15,739,438**	**$ 15,725,773**	**$ 15,315,528**	**$ 16,894,410**
72510	**FISCAL SERVICES**					
105	SUPERVISOR/DIRECTOR	$ 212,224	$ 218,746	$ 218,746	$ 218,745	$ 222,027
119	ACCOUNTANTS/BOOKKEEPERS	284,464	296,396	292,396	291,137	301,073
122	PURCHASING PERSONNEL	88,923	91,684	91,684	91,557	94,650
201	SOCIAL SECURITY	35,375	36,713	36,465	35,864	37,374
204	STATE RETIREMENT	73,931	77,006	76,498	75,071	78,392
206	LIFE INSURANCE	624	630	630	615	630
207	MEDICAL INSURANCE	97,972	106,324	106,324	99,233	117,665
212	EMPLOYER MEDICARE	8,273	8,617	8,559	8,535	8,772
299	OTHER FRINGE BENEFITS	1,146	1,396	1,396	1,092	1,421
355	TRAVEL	1,204	2,000	2,000	1,285	2,000
399	OTHER CONTRACTED SERVICE	2,215	1,000	2,500	1,587	1,000
435	OFFICE SUPPLIES	17,701	23,000	23,000	22,092	23,000
499	OTHER SUPPLIES AND MATERI	679	2,000	2,000	1,288	2,000
524	IN SERVICE/STAFF DEVELOPME	2,212	5,000	5,000	3,919	5,000
599	OTHER CHARGES	-	-	1,000	370	-
701	ADMINISTRATION EQUIPMENT	11,767	8,000	5,500	799	8,000
TOTAL FISCAL SERVICES		**$ 838,711**	**$ 878,512**	**$ 873,698**	**$ 853,189**	**$ 903,004**
72520	**HUMAN RESOURCES/PERSONNEL**					
105	SUPERVISOR/DIRECTOR	$ 99,296	$ 99,947	$ 99,947	$ 99,947	$ 101,443
162	CLERICAL PERSONNEL	113,787	108,790	108,790	99,116	140,582
189	OTHER SALARIES & WAGES	78,281	78,823	78,823	78,822	80,036
201	SOCIAL SECURITY	17,696	17,404	17,404	16,725	19,492
204	STATE RETIREMENT	29,615	29,681	29,681	28,452	33,955
206	LIFE INSURANCE	242	243	243	242	292
207	MEDICAL INSURANCE	37,143	42,646	47,646	46,884	84,214

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	EXPENDITURES					
72520	**HUMAN RESOURCES/PERSONNEL (cont.)**					
212	EMPLOYER MEDICARE	$ 4,139	$ 4,086	$ 4,086	$ 3,912	$ 4,575
299	OTHER FRINGE BENEFITS	547	650	650	507	729
355	TRAVEL	928	5,000	3,500	685	5,000
370	CONTRACT FOR SUBTEACHER-	-	-	802	302	-
399	OTHER CONTRACTED SERVICE	2,434	40,995	38,495	38,130	69,549
499	OTHER SUPPLIES AND MATERI	3,487	10,000	7,500	4,414	10,000
524	IN SERVICE/STAFF DEVELOPME	5,314	6,000	11,650	8,041	6,000
599	OTHER CHARGES	-	-	350	350	-
701	ADMINISTRATION EQUIPMENT	6,627	5,000	5,000	2,007	5,000
TOTAL HUMAN RESOURCES/PERSONN		**$ 399,536**	**$ 449,265**	**$ 454,567**	**$ 428,537**	**$ 560,867**
72610	**OPERATION OF PLANT**					
166	CUSTODIAL PERSONNEL	$ 5,348,921	$ 5,708,344	$ 5,738,259	$ 5,597,197	$ 5,944,631
201	SOCIAL SECURITY	321,573	345,355	347,210	334,896	359,668
204	STATE RETIREMENT	634,693	679,346	683,142	656,936	715,373
206	LIFE INSURANCE	9,990	10,503	10,503	10,003	10,503
207	MEDICAL INSURANCE	1,103,856	1,246,041	1,246,041	1,213,138	1,528,020
210	UNEMPLOYMENT COMPENSAT	73,689	64,000	42,000	18,492	64,000
212	EMPLOYER MEDICARE	75,214	81,058	81,492	78,437	84,417
299	OTHER FRINGE BENEFITS	10,086	13,129	13,129	9,616	13,645
399	OTHER CONTRACTED SERVICE	524,503	603,236	603,236	411,480	603,236
410	CUSTODIAL SUPPLIES	677,452	652,625	730,206	723,839	652,625
415	ELECTRICITY	8,627,045	8,725,000	8,567,594	8,634,763	8,725,000
434	NATURAL GAS	1,226,147	1,793,500	1,715,919	1,245,358	1,793,500
454	WATER AND SEWER	1,131,084	977,086	997,086	1,020,652	1,001,086
499	OTHER SUPPLIES AND MATERI	2,263	20,000	20,000	11,759	20,000
502	BUILDING & CONTENTS INSUR	343,500	343,500	382,616	382,616	343,500
599	OTHER CHARGES	28,983	20,000	22,000	53,796	20,000
720	PLANT OPERATION EQUIPMENT	50,650	90,500	88,500	37,196	90,500
TOTAL OPERATION OF PLANT		**$ 20,189,648**	**$ 21,373,223**	**$ 21,288,933**	**$ 20,440,171**	**$ 21,969,704**
72620	**MAINTENANCE OF PLANT**					
105	SUPERVISOR/DIRECTOR	$ 406,241	$ 414,207	$ 414,207	$ 414,203	$ 420,418
161	SECRETARY(S)	116,520	117,743	117,743	117,291	119,509
167	MAINTENANCE PERSONNEL	1,965,077	2,012,298	2,012,298	2,004,860	2,048,310
201	SOCIAL SECURITY	150,237	153,927	153,927	152,550	156,588
204	STATE RETIREMENT	314,460	322,865	322,865	321,717	328,447
206	LIFE INSURANCE	2,875	2,905	2,905	2,852	2,905
207	MEDICAL INSURANCE	443,312	486,898	491,898	485,371	576,635
210	UNEMPLOYMENT COMPENSAT	-	1,000	1,000	-	1,000
212	EMPLOYER MEDICARE	35,137	36,129	36,129	35,678	36,753
299	OTHER FRINGE BENEFITS	4,866	5,852	4,952	4,641	5,953
329	LAUNDRY SERVICE	17,460	14,400	19,400	19,884	14,400

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	EXPENDITURES					
72620	**MAINTENANCE OF PLANT (cont.)**					
335	MAINT. & REPAIR SERV. - BLDG	713,838	750,000	610,000	607,093	750,000
336	MAINT. & REPAIR SERV. - EQUI	549,773	500,000	560,000	575,362	500,000
355	TRAVEL	-	16,000	-	-	16,000
399	OTHER CONTRACTED SERVICE	459,197	615,000	590,000	596,444	615,000
499	OTHER SUPPLIES AND MATERI	735,300	681,000	824,351	806,087	681,000
511	VEHICLE AND EQUIPMENT INSU	68,000	68,000	61,149	61,149	68,000
524	IN SERVICE/STAFF DEVELOPME	1,512	-	5,000	5,047	-
599	OTHER CHARGES	10,208	10,000	11,000	10,431	10,000
717	MAINTENANCE EQUIPMENT	85,538	87,000	82,400	78,715	87,000
TOTAL MAINTENANCE OF PLANT		**$ 6,079,550**	**$ 6,295,224**	**$ 6,321,224**	**$ 6,299,376**	**$ 6,437,918**
72710	**TRANSPORTATION**					
105	SUPERVISOR/DIRECTOR	$ 68,860	$ 71,361	$ 71,361	$ 71,361	$ 72,432
162	CLERICAL PERSONNEL	119,652	122,582	123,582	122,067	130,964
164	ATTENDANTS	-	-	-	-	367,470
189	OTHER SALARIES & WAGES	37,507	37,901	37,901	37,755	38,469
201	SOCIAL SECURITY	13,516	14,026	14,088	13,856	36,865
204	STATE RETIREMENT	28,569	29,421	29,548	29,337	68,090
206	LIFE INSURANCE	290	291	291	290	1,259
207	MEDICAL INSURANCE	28,771	32,563	34,563	29,068	237,627
212	EMPLOYER MEDICARE	3,161	3,292	3,307	3,241	8,653
299	OTHER FRINGE BENEFITS	440	533	533	426	1,402
312	CONTRACTS W/PRIVATE AGEN	323,640	305,000	343,820	343,820	354,599
313	CONTRACTS W/PARENTS	-	4,000	4,000	525	4,000
315	CONTRACTS W/VEHICLE OWNE	12,474,167	13,066,530	13,165,116	13,165,116	13,935,406
355	TRAVEL	2,066	5,500	5,500	36	5,500
399	OTHER CONTRACTED SERVICE	9,554	35,180	35,180	32,206	35,180
499	OTHER SUPPLIES AND MATERI	7,552	20,000	20,000	8,425	20,000
511	VEHICLE & EQUIPMENT INSUR	63,908	80,000	119,700	119,700	80,000
524	IN SERVICE/STAFF DEVELOPME	-	4,400	4,400	2,297	4,400
599	OTHER CHARGES	24,486	30,000	30,000	25,169	30,000
701	ADMINISTRATION EQUIPMENT	23,652	4,000	4,000	4,730	4,000
729	TRANSPORTATION EQUIPMENT	51,883	27,900	27,900	20,819	27,900
TOTAL TRANSPORTATION		**$ 13,281,673**	**$ 13,894,480**	**$ 14,074,790**	**$ 14,030,244**	**$ 15,464,216**
72810	**CENTRAL AND OTHER**					
105	SUPERVISOR/DIRECTOR	$ 171,776	$ 172,924	$ 172,924	$ 172,922	$ 84,160
117	CAREER LADDER PROGRAM	-	-	1,000	1,000	1,000
120	COMPUTER PROGRAMMER(S)	874,825	966,881	922,881	922,315	996,895
162	CLERICAL PERSONNEL	68,463	69,183	69,183	68,917	33,484
189	OTHER SALARIES & WAGES	231,404	304,037	311,037	309,374	187,077
201	SOCIAL SECURITY	82,253	91,539	89,307	89,942	78,810
204	STATE RETIREMENT	169,933	189,117	184,532	184,003	162,336

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Estimated	Estimated	Unaudited Actual	Estimated
	EXPENDITURES					
72810	**CENTRAL AND OTHER (cont.)**					
206	LIFE INSURANCE	$ 1,215	$ 1,307	$ 1,307	$ 1,307	$ 1,162
207	MEDICAL INSURANCE	173,341	187,986	192,986	184,201	194,364
210	UNEMPLOYMENT COMPENSAT	7,150	4,500	-	-	4,500
212	EMPLOYER MEDICARE	19,236	21,485	20,964	21,035	18,497
299	OTHER FRINGE BENEFITS	2,630	3,480	3,480	2,717	2,993
317	DATA PROCESSING SERVICES	65,676	114,669	114,669	114,997	77,409
336	MAINT. & REPAIR SERV. - EQUI	29,336	34,000	16,428	5,703	34,000
355	TRAVEL	10,152	18,000	18,000	11,261	18,000
399	OTHER CONTRACTED SERVICE	14,429	41,768	41,768	36,575	41,768
411	DATA PROCESSING SUPPLIES	149,593	208,200	208,200	156,339	208,200
499	OTHER SUPPLIES AND MATERI	61,817	53,200	113,200	108,598	53,200
524	IN SERVICE/STAFF DEVELOPME	7,460	10,000	10,000	8,123	10,000
599	OTHER CHARGES	-	-	-	-	-
701	ADMINISTRATION EQUIPMENT	1,524	2,000	2,000	627	2,000
709	DATA PROCESSING EQUIPMENT	11,135	17,000	32,000	30,829	1,077,000
790	OTHER EQUIPMENT	43,972	60,000	60,000	45,608	60,000
TOTAL CENTRAL AND OTHER		**$ 2,197,321**	**$ 2,571,276**	**$ 2,585,866**	**$ 2,476,391**	**$ 3,346,855**
73300	**COMMUNITY SERVICES**					
599	OTHER CHARGES	$ 25,285	$ 40,000	$ 40,000	$ 35,152	$ 40,000
TOTAL COMMUNITY SERVICES		**$ 25,285**	**$ 40,000**	**$ 40,000**	**$ 35,152**	**$ 40,000**
73400	**EARLY CHILDHOOD EDUCATION**					
116	TEACHERS	$ 981,851	$ 1,032,249	$ 1,067,249	$ 1,052,787	$ 1,094,947
117	CAREER LADDER PROGRAM	7,000	7,200	8,200	7,000	9,000
163	EDUCATIONAL ASSISTANTS	429,202	448,036	448,036	441,478	472,745
201	SOCIAL SECURITY	84,782	90,004	92,236	89,470	95,403
204	STATE RETIREMENT	143,517	149,160	152,357	150,134	158,022
206	LIFE INSURANCE	2,294	2,324	2,424	2,386	2,324
207	MEDICAL INSURANCE	357,208	381,562	386,562	359,734	427,800
210	UNEMPLOYMENT COMPENSAT	-	4,000	10,000	8,815	4,000
212	EMPLOYER MEDICARE	19,829	21,125	21,648	20,925	22,392
299	OTHER FRINGE BENEFITS	2,983	3,404	3,304	2,934	3,605
355	TRAVEL	456	500	500	367	500
369	CONTRACTS FOR SUBSTITUTE	7,240	7,983	8,633	8,584	8,189
370	CONTRACTS FOR SUBSTITUTE	29,692	28,038	34,638	34,544	28,845
399	OTHER CONTRACTED SERVICE	1,569	1,500	2,500	1,773	1,500
422	FOOD SUPPLIES	4,321	5,500	5,500	4,339	5,500
429	INSTRUCTIONAL SUPP & MAT	11,120	43,611	43,611	10,040	43,611
499	OTHER SUPPLIES AND MATERI	1,230	8,200	7,200	1,594	8,200
524	IN SERVICE/STAFF DEVELOPME	8,540	26,260	26,260	3,683	26,260
	EARLY CHILDHOOD EDUCAT	**$ 2,092,833**	**$ 2,260,656**	**$ 2,320,858**	**$ 2,200,587**	**$ 2,412,843**

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Estimated	Estimated	Unaudited Actual	Estimated
	EXPENDITURES					
76100	**REGULAR CAPITAL OUTLAY**					
399	OTHER CONTRACTED SERVICE	$ -	$ 25,000	$ 35,000	$ 34,743	$ 25,000
799	OTHER CAPITAL OUTLAY	-	50,000	-	-	50,000
TOTAL REGULAR CAPITAL OUTLAY		**$ -**	**$ 75,000**	**$ 35,000**	**$ 34,743**	**$ 75,000**
82130	**EDUCATION-PRINCIPAL**					
601	PRINCIPAL ON BONDS	$ 580,000	$ 600,000	$ 600,000	$ 600,000	$ -
602	PRINCIPAL ON NOTES	352,649	359,033	359,033	359,033	294,180
610	PRINICAP ON CAP. LEASE	-	88,164	88,164	88,164	190,512
TOTAL EDUCATION PRINCIPAL		**$ 932,649**	**$ 1,047,197**	**$ 1,047,197**	**$ 1,047,197**	**$ 484,692**
82230	**EDUCATION-INTEREST**					
603	INTEREST ON BONDS	$ 45,400	$ 22,200	$ 22,200	$ 22,200	$ -
604	INTEREST ON NOTES	$ 29,376	$ 22,992	$ 22,992	$ 22,992	$ 16,416
611	INTEREST ON CAP. LEASE	-	31,617	31,617	31,616	49,050
TOTAL EDUCATION INTEREST		**$ 74,776**	**$ 76,809**	**$ 76,809**	**$ 76,808**	**$ 65,466**
82330	**EDUCATION - OTHER DEBT SERVICE**					
699	OTHER DEBT SERVICE	$ 250	$ 250	$ 250	$ 250	$ 250
TOTAL EDUCATION INTEREST		**$ 250**	**$ 250**	**$ 250**	**$ 250**	**$ 250**
99100	**OPERATING TRANSFERS**					
590	TRANSFERS TO OTHER FUNDS	$ -	$ -	$ 85,000	$ 85,000	$ -
TOTAL OPERATING TRANSFERS		**$ -**	**$ -**	**$ 85,000**	**$ 85,000**	**$ -**
EXPENDITURES: GEN. PURPOSE SCHOO		**$ 259,276,935**	**$ 279,680,771**	**$ 280,320,147**	**$ 273,480,968**	**$ 300,005,565**

RUTHERFORD COUNTY
TENNESSEE

2013-2014

Centralized Cafeteria Fund 143

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

CENTRAL CAFETERIA FUND

FUND 143

ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES						
EDUCATION CHARGES						
43521	LUNCH PAYMENTS - CHILDREN	$ 4,773,539	$ 5,013,000	$ 4,624,700	$ 4,624,401	$ 5,100,000
43522	LUNCH PAYMENTS - ADULTS	305,874	304,000	255,491	251,991	290,000
43523	INCOME FROM BREAKFAST	846,909	866,000	776,000	775,082	870,000
43525	A LA CARTE SALES	662,827	670,000	790,210	791,139	810,000
43990	OTHER CHARGES FOR SERVICES	2,765	4,000	3,150	3,108	4,000
TOTAL EDUCATION CHARGES		**$ 6,591,914**	**$ 6,857,000**	**$ 6,449,551**	**$ 6,445,721**	**$ 7,074,000**
RECURRING ITEMS						
44110	INVESTMENT INCOME	$ 7,287	$ 6,500	$ 7,100	$ 7,254	$ 6,500
44170	MISCELLANEOUS REFUNDS	580	-	1,023	1,023	-
44530	SALE OF EQUIPMENT	459	-	234	234	-
TOTAL RECURRING ITEMS		**$ 8,326**	**$ 6,500**	**$ 8,357**	**$ 8,512**	**$ 6,500**
STATE EDUCATION FUNDS						
46520	SCHOOL FOOD SERVICE	$ 166,207	$ 167,200	$ 172,789	$ 172,789	$ 175,000
46990	OTHER STATE REVENUE	3,741	-	146,000	136,487	-
TOTAL STATE EDUCATION FUNDS		**$ 169,948**	**$ 167,200**	**$ 318,789**	**$ 309,276**	**$ 175,000**
FEDERAL THROUGH STATE						
47111	USDA SCHOOL LUNCH PROGRAM	$ 6,902,967	$ 7,200,000	$ 7,042,622	$ 7,042,622	$ 7,500,000
47112	USDA - COMMODITIES	864,579	1,450,000	1,050,000	1,021,348	1,250,000
47113	BREAKFAST	2,038,362	2,015,000	2,095,207	2,095,207	2,250,000
47114	FRESH FRUIT & VEGETABLES	48,529	37,500	38,300	38,300	35,000
47115	ARRA USDA FOOD SERVICE EQUIP.	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE		**$ 9,854,436**	**$ 10,702,500**	**$ 10,226,129**	**$ 10,197,477**	**$ 11,035,000**
OTHER SOURCES (NON-REVENUES)						
49800	TRANSFER FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -
TOTAL OTHER SOURCES (NON-REVENUE)		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL CENTRAL CAFETERIA REVENUES		**$ 16,624,624**	**$ 17,733,200**	**$ 17,002,826**	**$ 16,960,986**	**$ 18,290,500**

EXPENDITURES					
BOARD OF EDUCATION	$ 65,811	$ 66,100	$ 56,683	$ 56,394	$ 66,100
FOOD SERVICE	16,397,691	17,910,900	17,391,611	17,116,747	18,967,853
TRANSFERS TO OTHER FUNDS	53,478	56,200	56,200	46,493	56,000
EXPENDITURES: CENTRAL CAFETERIA FUND	**$ 16,516,980**	**$ 18,033,200**	**$ 17,504,494**	**$ 17,219,635**	**$ 19,089,953**
			Adj. Beginning Assigned Fund Balance July 1,	$ 5,237,350	$ 4,978,701
			Ending Assigned Fund Balance June 30,	$ 4,978,701	$ 4,179,248

FUND 143
CENTRAL CAFETERIA FUND
STATEMENT OF APPROPRIATIONS

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Unaudited Actual	Original	Amended	Unaudited Actual	Estimated
	EXPENDITURES					
72310	**BOARD OF EDUCATION**					
305	AUDIT SERVICES	$ 11,511	$ 11,800	$ 11,800	$ 11,511	$ 11,800
513	WORKER'S COMPENSATION	54,300	54,300	44,883	44,883	54,300
TOTAL BOARD OF EDUCATION		**$ 65,811**	**$ 66,100**	**$ 56,683**	**$ 56,394**	**$ 66,100**
73100	**FOOD SERVICE**					
105	SUPERVISOR/DIRECTOR	$ 1,491,739	$ 1,735,909	$ 1,655,909	$ 1,634,186	$ 1,790,000
119	ACCOUNTANTS/BOOKEEPERS	77,134	80,016	82,016	79,879	84,500
162	CLERICAL PERSONNEL	-	-	-	-	-
165	CAFETERIA PERSONNEL	3,824,284	3,925,134	4,159,542	4,065,734	4,390,000
187	OVERTIME PAY	-	-	-	-	-
189	OTHER SALARIES & WAGES	98,710	66,811	31,811	30,917	35,000
201	SOCIAL SECURITY	330,469	351,518	358,018	349,597	384,270
204	STATE RETIREMENT	347,843	384,895	359,895	351,878	400,000
206	LIFE INSURANCE	7,188	8,978	6,978	6,778	8,000
207	MEDICAL INSURANCE	874,698	1,037,000	935,000	933,705	1,085,000
210	UNEMPLOYMENT COMPENSATION	48,516	58,305	30,005	15,914	40,000
212	EMPLOYER MEDICARE	77,506	83,052	86,512	82,283	90,083
299	OTHER FRINGE BENEFITS	6,384	7,605	5,905	5,899	7,000
307	COMMUNICATION	757	875	875	621	1,000
336	MAINT. & REPAIR - EQUIPMENT	60,325	72,400	72,400	66,366	75,000
348	POSTAL CHARGES	3,507	4,000	4,000	3,238	4,000
354	TRANS. OTHER THAN STUDENTS	84,575	135,000	85,500	85,491	95,000
355	TRAVEL	7,024	7,500	12,500	11,661	8,000
399	OTHER CONTRACTED SERVICES	346,941	300,000	250,000	270,582	300,000
421	FOOD PREPARATION SUPPLIES	373,279	391,330	411,330	401,563	430,000
422	FOOD SUPPLIES	6,376,373	6,629,419	6,457,919	6,398,261	6,950,000
435	OFFICE SUPPLIES	21,966	22,000	22,000	21,088	24,000
451	UNIFORMS	3,225	10,000	11,000	10,338	12,000
469	USDA COMMODITIES	864,579	1,450,000	1,050,000	1,021,348	1,250,000
499	OTHER SUPPLIES & MATERIALS	248,376	260,000	260,000	252,914	260,000
524	IN SERVICE/STAFF DEVELOPMENT	59,845	45,400	37,296	20,747	45,000
599	OTHER CHARGES	-	3,300	-	-	-
710	FOOD SERVICE EQUIPMENT	762,447	840,453	1,005,200	995,758	1,200,000
TOTAL FOOD SERVICE		**$ 16,397,691**	**$ 17,910,900**	**$ 17,391,611**	**$ 17,116,747**	**$ 18,967,853**
99100	**TRANSFERS OUT**					
590	TRANSFERS TO OTHER FUNDS	$ 53,478	$ 56,200	$ 56,200	$ 46,493	$ 56,000
TOTAL TRANSFERS		**$ 53,478**	**$ 56,200**	**$ 56,200**	**$ 46,493**	**$ 56,000**
TOTAL CENTRALIZED CAFETERIA APPROPRIA		**$ 16,516,980**	**$ 18,033,200**	**$ 17,504,494**	**$ 17,219,635**	**$ 19,089,953**

RUTHERFORD COUNTY
TENNESSEE

2013-2014

General Debt Service Fund 151

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

GENERAL DEBT SERVICE
FUND 151
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES						
LOCAL TAXES						
40110	CURRENT PROPERTY TAX	$ 34,553,280	$ 34,872,267	$ 34,917,267	$ 34,782,227	$ 34,392,547
40120	TRUSTEE'S COLLECT - PRIOR YR	755,488	580,430	640,430	680,921	544,150
40130	CLERK & MASTERS COLLECTION	682,372	423,230	643,730	656,398	459,510
40140	INTEREST AND PENALTY	167,001	157,200	152,200	172,612	120,920
40150	PICK-UP TAXES	79,144	89,400	37,000	35,868	36,270
40161	PAY IN LIEU OF TAXES - TVA	3,661	3,662	3,662	3,661	3,662
40250	LITIGATION TAX - GENERAL	675,816	620,000	680,000	688,386	675,000
40266	LITIGATION TAX - JAIL/WORKHOUSE	876,431	820,000	884,000	874,103	875,000
40270	BUSINESS TAX	851,639	798,090	1,038,990	1,021,725	894,000
40285	DEVELOPMENT TAX	1,025,625	500,000	1,641,750	1,605,000	1,250,000
TOTAL LOCAL TAXES		**$ 39,670,458**	**$ 38,864,279**	**$ 40,639,029**	**$ 40,520,902**	**$ 39,251,059**
OTHER LOCAL REVENUES						
44110	INVESTMENT INCOME	$ 90,555	$ 70,000	$ 80,000	$ 79,415	$ 97,786
44120	LEASE/RENTALS	130,200	130,200	130,200	130,204	130,200
44170	MISCELLANEOUS REFUNDS	-	-	-	265	-
TOTAL OTHER LOCAL REVENUES		**$ 220,755**	**$ 200,200**	**$ 210,200**	**$ 209,884**	**$ 227,986**
OTHER SOURCES (NON-REVENUE)						
49100	BOND PROCEEDS	$ 20,020,526	$ -	$ -	$ -	$ 9,300,000
49400	REFUNDING DEBT ISSUED	-	-	65,700,000	65,700,000	-
49410	PREMIUMS ON DEBT SOLD	1,303,011	-	5,401,891	5,401,891	-
TOTAL OTHER SOURCES (NON-REVENUE)		**$ 21,323,538**	**$ -**	**$ 71,101,891**	**$ 71,101,891**	**$ 9,300,000**
REVENUES: GENERAL DEBT SERVICE		**$ 61,214,750**	**$ 39,064,479**	**$ 111,951,120**	**$ 111,832,677**	**$ 48,779,045**
EXPENDITURES						
OTHER GENERAL ADMINISTRATION		$ 757,560	$ 1,030,000	$ 1,044,040	$ 778,594	$ 1,021,510
GENERAL GOV'T PRINCIPAL PYMTS		4,496,195	4,166,910	4,166,910	4,166,910	4,480,618
EDUCATION PRINCIPAL PYMTS		18,618,805	20,473,090	20,473,090	20,473,090	20,864,383
GENERAL GOV'T INTEREST PYMTS		2,329,214	2,286,377	2,082,220	2,081,993	2,037,503
EDUCATION INTEREST PYMTS		13,009,639	13,695,306	12,429,650	12,427,748	12,778,803
GENERAL GOV'T OTHER DEBT ISSUANCE		35,984	-	47,893	47,894	-
EDUCATION OTHER DEBT ISSUANCE		467,554	-	274,758	274,757	-
REFUNDED BOND ESCROW AGENT		21,419,731	-	72,249,052	72,249,051	9,300,000
EXPENDITURES: GENERAL DEBT SERVICE		**$ 61,134,682**	**$ 41,651,683**	**$ 112,767,613**	**$ 112,500,038**	**$ 50,482,817**
				Beginning Assigned Fund Balance July 1,	**$ 33,995,929**	**$ 33,328,569**
				Ending Assigned Fund Balance June 30,	**$ 33,328,569**	**$ 31,624,797**

GENERAL DEBT SERVICE
FUND 151
STATEMENT OF APPROPRIATIONS

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
	EXPENDITURES					
51900	**OTHER GEN. ADMINISTRATION**					
510	TRUSTEE'S COMMISSION	$ 754,120	$ 780,000	$ 794,040	$ 768,524	$ 771,510
605	UNDERWRITER'S DISCOUNT	-	-	-	-	-
606	OTHER DEBT ISSUANCE CHARGES	-	200,000	200,000	-	200,000
699	OTHER DEBT SERVICE	3,440	50,000	50,000	10,070	50,000
OTHER GENERAL ADMINISTRATION		**$ 757,560**	**$ 1,030,000**	**$ 1,044,040**	**$ 778,594**	**$ 1,021,510**
82110	**GENERAL GOVERNMENT**					
601	PRINCIPAL ON BONDS	$ 4,496,195	$ 4,166,910	$ 4,166,910	$ 4,166,910	$ 4,435,618
602	PRINCIPAL ON NOTES	-	-	-	-	45,000
GENERAL PRINCIPAL PAYMENTS		**$ 4,496,195**	**$ 4,166,910**	**$ 4,166,910**	**$ 4,166,910**	**$ 4,480,618**
82130	**EDUCATION**					
601	PRINCIPAL ON BONDS	$ 18,618,805	$ 20,473,090	$ 20,473,090	$ 20,473,090	$ 20,609,383
602	PRINCIPAL ON NOTES	-	-	-	-	255,000
EDUCATION PRINCIPAL PAYMENTS		**$ 18,618,805**	**$ 20,473,090**	**$ 20,473,090**	**$ 20,473,090**	**$ 20,864,383**
82210	**GENERAL GOVERNMENT**					
603	INTEREST ON BONDS	$ 2,285,504	$ 2,262,617	$ 2,058,460	$ 2,058,233	$ 2,013,743
604	INTEREST ON NOTES	43,710	23,760	23,760	23,760	23,760
GENERAL GOVERNMENT INTEREST PYMTS		**$ 2,329,214**	**$ 2,286,377**	**$ 2,082,220**	**$ 2,081,993**	**$ 2,037,503**
82230	**EDUCATION**					
603	INTEREST ON BONDS	$ 12,474,949	$ 13,560,666	$ 12,295,010	$ 12,293,108	$ 12,644,163
604	INTEREST ON NOTES	534,690	134,640	134,640	134,640	134,640
EDUCATION INTEREST PAYMENTS		**$ 13,009,639**	**$ 13,695,306**	**$ 12,429,650**	**$ 12,427,748**	**$ 12,778,803**
82310	**GENERAL GOVERNMENT**					
605	UNDERWRITER'S DISCOUNT	$ 23,134	$ -	$ 16,484	$ 16,484	$ -
606	OTHER DEBT ISSUANCE CHARGES	12,850	-	31,409	31,409	-
GENERAL GOVERNMENT OTHER DEBT SERV		**$ 35,984**	**$ -**	**$ 47,893**	**$ 47,894**	**$ -**
82330	**EDUCATION**					
605	UNDERWRITER'S DISCOUNT	$ 300,404	$ -	$ 91,167	$ 91,167	$ -
606	OTHER DEBT ISSUANCE CHARGES	167,150	-	183,591	183,590	-
699	OTHER DEBT SERVICE	-	-	-	-	-
GENERAL GOVERNMENT OTHER		**$ 467,554**	**$ -**	**$ 274,758**	**$ 274,757**	**$ -**
99300	**REFUNDED BOND ESCROW AGENT**					
699	OTHER DEBT SERVICE	$ 21,419,731	$ -	$ 72,249,052	$ 72,249,051	$ 9,300,000
REFUNDED BOND ESCROW AGENT		**$ 21,419,731**	**$ -**	**$ 72,249,052**	**$ 72,249,051**	**$ 9,300,000**
EXPENDITURES: GENERAL DEBT SERVICE		**$ 61,134,682**	**$ 41,651,683**	**$ 112,767,613**	**$ 112,500,038**	**$ 50,482,817**

RUTHERFORD COUNTY
TENNESSEE

2013-2014

Education Capital Project Fund 177

The Education Capital Project Fund was created in 2007 by the Board of Commissioners of Rutherford County to account for major capital repairs in all the county's school properties. There are currently 47 school locations. Four and one half cents of the current property tax provides funding for those repairs. The Board of Commissioners has decided that these funds would only be utilized for specific education capital repair projects.

EDUCATION CAPITAL PROJECTS FUND
FUND 177

ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

		2011-2012	2012-2013 BUDGET		2012-2013	2013-2014
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES						
LOCAL TAXES						
40110	CURRENT PROPERTY TAX	$ 2,226,987	$ 2,242,776	$ 2,242,776	$ 2,258,395	$ 2,267,649
40120	TRUSTEE'S COLL - PRIOR YEARS	46,400	37,330	37,330	44,156	35,280
40130	CLERK & MASTER COLLECTIONS	41,910	27,220	27,220	42,470	29,790
40140	INTEREST AND PENALTY	10,274	10,110	10,110	11,170	7,840
40150	PICK-UP TAXES	4,943	5,700	5,700	2,328	2,350
40161	PMNTS IN LIEU OF TAXES - TVA	236	236	236	237	237
40270	BUSINESS TAX	54,944	51,330	51,330	66,190	58,514
TOTAL LOCAL TAXES		**$ 2,385,694**	**$ 2,374,702**	**$ 2,374,702**	**$ 2,424,946**	**$ 2,401,660**
OTHER SOURCES (NON-REVENUE)						
44570	CONTRIBUTIONS & GIFTS	$ -	$ -	$ -	$ -	$ -
TOTAL OTHER SOURCES (NON-REVENUE		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
REVENUES: EDUCATION CAPITAL PROJ		**$ 2,385,694**	**$ 2,374,702**	**$ 2,374,702**	**$ 2,424,946**	**$ 2,401,660**
EXPENDITURES						
72310	**BOARD OF EDUCATION**					
510	TRUSTEES COMMISSION	$ 46,755	$ 50,000	$ 50,000	$ 47,431	$ 50,425
TOTAL BOARD OF EDUCATION		**$ 46,755**	**$ 50,000**	**$ 50,000**	**$ 47,431**	**$ 50,425**
91300	**EDUCATION CAPTIAL PROJECTS**					
304	ARCHITECT	$ 2,550	$ -	$ -	$ 7,500	$ -
321	ENGINEERING SERVICES	4,240	1,500	1,500	9,895	15,000
335	MAINT. & REPAIR SERV. BUILDING	2,450,050	2,328,527	2,383,723	2,464,083	2,400,958
399	OTHER CONTRACTED SERVICES	-	-	125,000	-	-
707	BUILDING IMPROVEMENTS	-	-	-	-	-
711	FURNITURE & FIXTURES	-	-	-	-	-
722	REGULAR INSTRUCTION EQUIP	13,266	-	-	-	-
TOTAL EDUCATION CAPTIAL PROJECTS		**$ 2,470,106**	**$ 2,330,027**	**$ 2,510,223**	**$ 2,481,478**	**$ 2,415,958**
EXPENDITURES: ED. CAPITAL PROJECTS		**$ 2,516,861**	**$ 2,380,027**	**$ 2,560,223**	**$ 2,528,909**	**$ 2,466,383**
	Beginning Assigned Fund Balance July 1,				$ 1,767,113	$ 1,663,150
	Ending Assigned Fund Balance June 30,				$ 1,663,150	$ 1,598,427

2013-2014 Capital Budget
Overview

Presented on the following pages is the 2013-2014 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 2013-2014 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

The County has performed some preliminary work and planning for a Justice Center building and a parking garage to support the activity to this building. While this project has been delayed for many years because of the necessity to build schools for an every growing school system, there has been some interest to begin moving this project forward. It is expected that the various committees will be discussing this project seriously in the 2013-2014 fiscal year.

Rutherford County has agreed to participate in funding road improvement projects with the State of Tennessee and City of Murfreesboro. This includes improvements to the Joe B. Jackson Parkway. Rutherford County's estimated share of this project is $4,000,000. This project will be financed with bond proceeds. Construction of this project began in the spring of 2013.

The County Commissioners intends to improve the communications in the county amongst the emergency and safety departments. The Communication Project includes building additional towers and migrating to a microwave system. The source of funding for this project includes donations from the Christy Houston Foundation, development tax, grants from the Emergency E-911 District, and Homeland Security. The components purchased with the homeland security funds are accounted for in the operating budget of the General Fund. The estimated cost for the total project is $1.9 million. This project should be completed during the 2013-2014 fiscal year.

During the previous fiscal year, the Elam Road fire department sustained damage due to a fire. The refurbishing of the building should be completed in the fall of 2013. This project was mostly financed from the unassigned fund balance of the General Fund.

EDUCATION CAPITAL PROJECTS

STEWARTS CREEK HIGH SCHOOL. This project is for the construction of a high school located near Smyrna and built on the same campus as Stewarts Creek Middle and Elementary School. The Board of Education opened this high school in August, 2013. There will be additional expenditures made for this project during the 2013-2014 fiscal year.

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

SMYRNA PRIMARY ADDITION. The Board of Education desires to renovate and build an addition to Smyrna Primary school. At the time of publication of this document, only the design phase has been approved and authorized by the Board of Commissioners. It is expected the Board of Education will request funding for the construction. The anticipated cost of the project is $2.5 million.

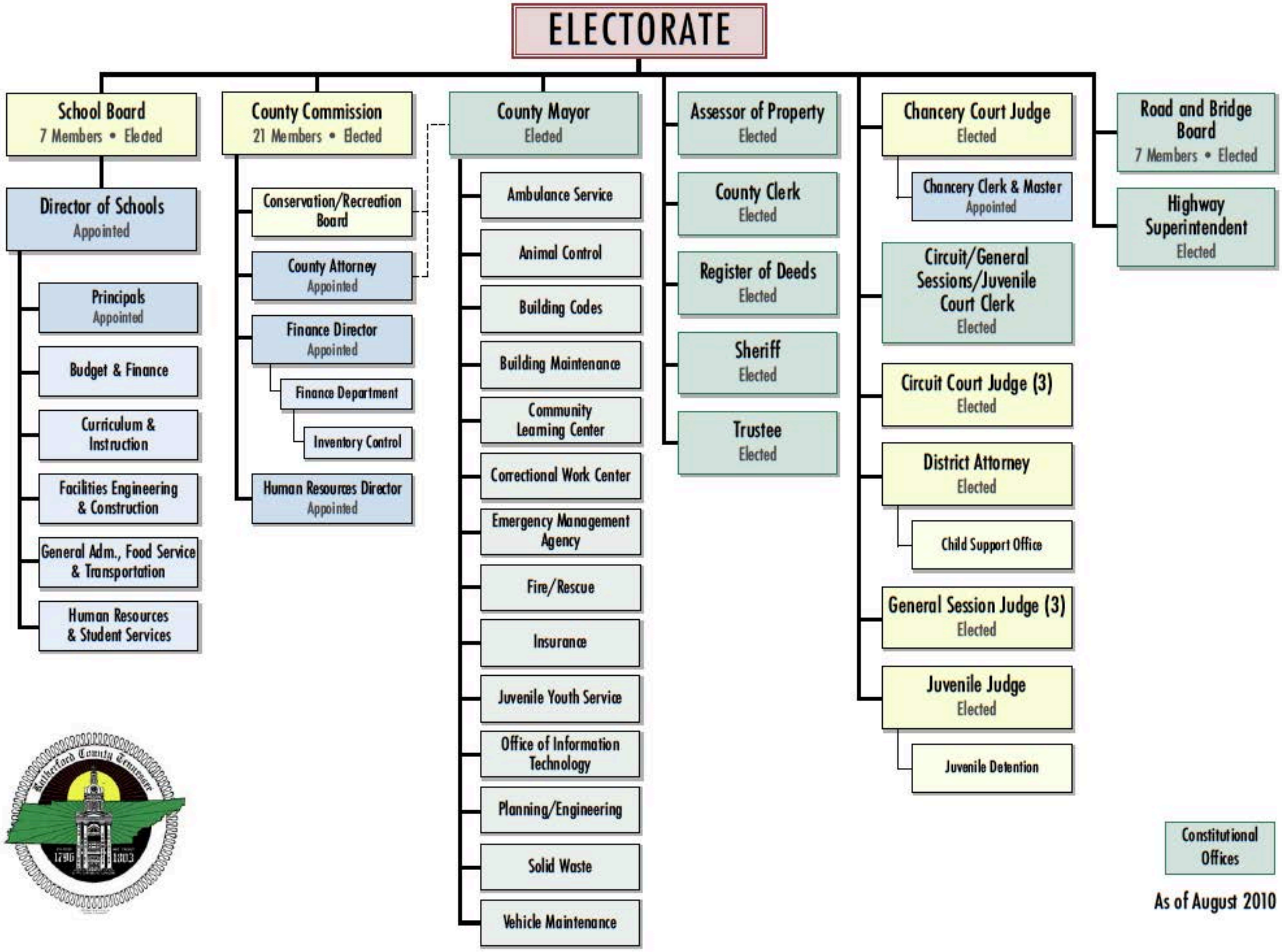
2013-2014 GENERAL CAPITAL PROJECTS

DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
ELAM ROAD FIRE DEPT	$ 178,300	$ 178,300		
ARCHITECTS			$ 3,717	$ 3,717
BUILDING IMPROVEMENT			145,300	48,059
total project	**$ 178,300**	**$ 178,300**	**$ 149,017**	**$ 51,776**
COMMUNICATIONS PROJECT	$ 1,900,000	$ 1,995,000		
CONSULTANT			$ 2,400	$ 2,400
COMMUNICATION EQUIPMENT			1,995,691	643,311
total project	**$ 1,900,000**	**$ 1,995,000**	**$ 1,998,091**	**$ 645,711**

2013-2014 EDUCATION CAPITAL PROJECTS

DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
STEWARTS CREEK HIGH SCHOOL				
ARCHITECTS	$ 1,344,352	$ 1,344,352	$ 1,396,237	$ 1,358,753
ENGINEERING SERVICES	250,000	250,000	250,966	204,883
CONSTRUCTION	39,606,000	39,606,000	35,105,580	33,998,653
FURNITURE, EQUIP, TECH	4,143,750	4,228,750	3,799,075	2,859,904
SITE DEVELOPMENT	1,000,000	1,000,000	5,159,808	5,159,808
OTHER CAPITAL OUTLAY			157,949	144,466
total project	**$ 46,344,102**	**$ 46,429,102**	**$ 45,869,615**	**$ 43,726,467**
BLACKMAN MIDDLE ANNEX				
ARCHITECTS			$ 311,750	$ 202,232
ENGINEERING SERVICES			5,530	5,530
CONSTRUCTION	$ 7,400,133	$ 7,400,133		
SITE DEVELOPMENT			4,775	4,775
total project	**$ 7,400,133**	**$ 7,400,133**	**$ 322,055**	**$ 212,537**
SMRYNA PRIMARY ADDITION				
ARCHITECTS	$ 105,000	$ 105,000	$ 105,500	$ 63,597
ENGINEERING SERVICES			3,830	3,830
SITE DEVELOPMENT			2,990	
total project	**$ 105,000**	**$ 105,000**	**$ 112,320**	**$ 67,427**

Rutherford County Government Organizational Chart



As of August 2010