

The Budget Appropriation Resolution and Tax Levy of
Rutherford County, Tennessee
for the Fiscal Year Ending June 30, 2019

Adopted by the Rutherford County Commission on June 26, 2018



Rutherford County, Tennessee

**2018-2019 Fiscal Budget
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Rutherford County
Finance Department
Rutherford County Courthouse, Suite 201
Murfreesboro, Tennessee 37130

(615) 898-7795
Fax 904-7526

LETTER OF TRANSMITTAL

August 30, 2018

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

The Rutherford County Finance Department herein submits the 2018-2019 consolidated budget document as required by Chapter 49, Private Acts of 1979. The Rutherford County Board of Commissioners adopted this budget on June 26, 2018. The Commission also adopted a property tax rate of \$2.0994 on June 26, 2018 to provide sufficient tax revenue that, together with other revenues, adequately funds total appropriations of \$601,116,809. An overview of the budget is provided in this document for those who do not require as much detail.

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

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

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

Sincerely,

Lisa A. Nolen, CPA, CGFM
Finance Director

RUTHERFORD COUNTY, TENNESSEE OPERATING BUDGET

For the Fiscal Year Ending June 30, 2019

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

Calendar Year 2018 is a reappraisal year for Rutherford County. This means that the appraised and assessed value of all real property is to be adjusted to reflect changes that have occurred in the market value of property within that location. The goal of this process is to achieve an equalization of assessed value at least every four years. The assessor's office projects an average increase in all assessed value of real property of approximately 33%.

State law requires that in a reappraisal year, a certified tax rate be calculated and submitted to the State Board of Equalization for review. This certified rate is the calculated rate that will provide the same tax revenue from properties that were on the tax roll the previous year, given their increased assessed value. This does not include new construction, improvements and deletions to the previous tax roll. The certified rate for Rutherford County Government was calculated as \$2.0994. The property tax rate of \$2.0994 was adopted for the 2018 calendar year on June 26, 2018 by the Rutherford County Commission.

The table shown below compares the 2017 property tax rate of \$2.68 to the 2018 certified tax rate distributed in the same ratio.

Allocation of the Property Tax Rate

	2017		<i>change</i>	Reappraisal	
	Current			2018	
	Rate	Ratio		Rate	Ratio
County General	\$ 0.6195	23.12%	\$ (0.1342)	\$ 0.4853	23.12%
Ambulance	0.0661	2.47%	(0.0143)	0.0518	2.47%
Road & Bridges	0.0126	0.47%	(0.0027)	0.0099	0.47%
Education	1.2835	47.89%	(0.2781)	1.0054	47.89%
Ed. Capital Projects	0.0600	2.24%	(0.0130)	0.0470	2.24%
General Debt Service	0.6383	23.82%	(0.1383)	0.5000	23.82%
All FUNDS	\$ 2.6800	100%	\$ (0.5806)	\$ 2.0994	100%

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

Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2019

Fund	2018 Certified Rate	Estimated Revenues	Recommended Appropriations		Revenues over (under) Appropriations
County General	\$0.4853	\$95,667,800	\$103,067,769	17.1%	(\$7,399,969)
Solid Waste/Sanitation	-	4,247,440	5,405,760	0.9%	(1,158,320)
Ambulance	0.0518	13,183,935	15,132,912	2.5%	(1,948,977)
Industrial/Economic Dev.	-	82,675	199,842	0.0%	(117,167)
Special Purpose	-	2,000	10,000	0.0%	(8,000)
Drug Control	-	350,000	533,160	0.1%	(183,160)
Highway	0.0099	11,965,893	11,681,546	1.9%	284,347
General Purpose School	1.0054	373,176,547	388,098,875	64.6%	(14,922,328)
Centralized Cafeteria	-	18,585,000	19,981,155	3.3%	(1,396,155)
Education Capital Projects	0.0470	4,422,355	5,414,774	0.9%	(992,419)
General Debt Service	0.5000	51,831,288	51,591,016	8.6%	240,272
Totals	<u>\$2.0994</u>	<u>\$573,514,933</u>	<u>\$601,116,809</u>	100%	<u>(\$27,601,876)</u>

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

**Estimated Change in Fund Balance
For the Fiscal Year Ending June 30, 2019**

Fund	2018 Certified Rate	Budgeted Assigned / Unassigned FB July 1, 2018	Revenues over (under) Appropriations	adjustments	Estimated Assigned / Unassigned FB June 30, 2019
County General	\$0.4853	\$38,597,871	(\$7,399,969)	-	\$31,197,902
Solid Waste/Sanitation	-	8,406,203	(1,158,320)	-	7,247,883
Ambulance	0.0518	3,753,321	(1,948,977)	-	1,804,344
Industrial/Economic Dev.	-	166,319	(117,167)	156,540	205,692
Special Purpose	-	136,664	(8,000)	-	128,664
Drug Control	-	579,746	(183,160)	-	396,586
Highway	0.0099	15,757,803	284,347	-	16,042,150
General Purpose School	1.0054	42,330,940	(14,922,328)	-	27,408,612
Centralized Cafeteria	-	3,933,058	(1,396,155)	-	2,536,903
Education Capital Projects	0.0470	3,676,666	(992,419)	-	2,684,247
General Debt Service	0.5000	47,537,925	240,272	-	47,778,197
Totals	\$2.0994	\$164,876,516	(\$27,601,876)	\$156,540	\$137,431,180

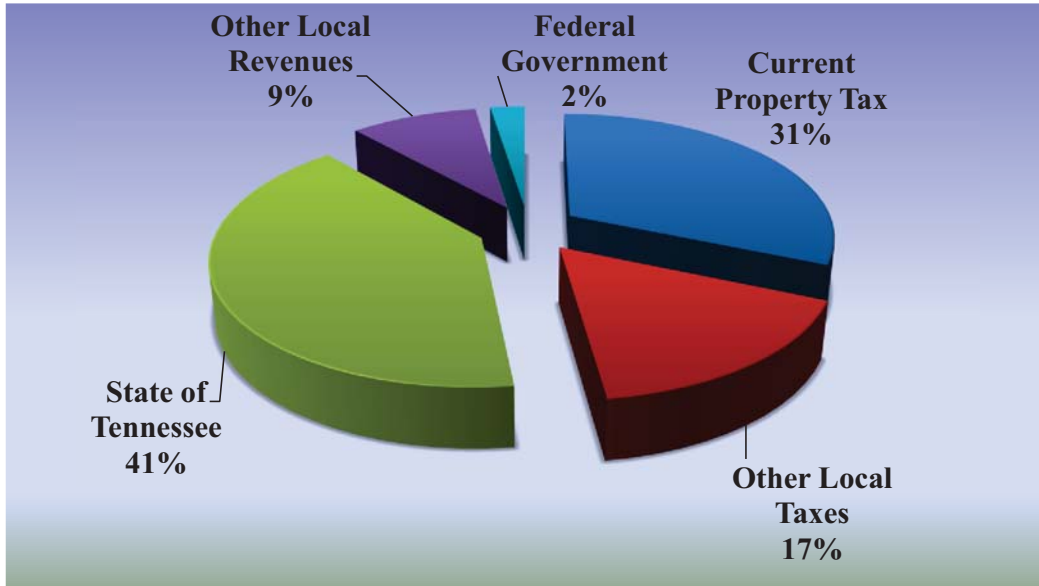
PROJECTED REVENUES

Estimated revenues below have been allocated to the various funds in the same manner as the previous year. In any given year, we usually anticipate a certain amount of revenue growth to fund normal inflation in county programs and services. The chart and table on this page present the projected revenues that will be available to fund appropriations for all departments during the coming year. Revenue growth projections are formulated based on the actual growth history of each individual revenue component for the past several years. As stated before, this analysis is based on the assumption that significant changes in these growth trends will not occur.

SUMMARY REVENUE ALL FUNDS

SOURCE	PROJECTION	%
Current Property Tax	\$ 175,242,979	30.6%
Other County Prop. Tax	11,619,962	2.0%
Local Sales Tax	67,351,000	11.7%
Wheel Tax	10,996,600	1.9%
Development Tax	3,200,000	0.6%
State Revenue	236,219,205	41.2%
Federal Revenue	13,263,888	2.3%
Interest Earned	3,130,675	0.5%
Other Revenue	52,490,624	9.2%
Total Estimated Revenue	\$ 573,514,933	100%

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



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

APPROPRIATIONS

The mission of government is to provide services to its citizens. These services are generally provided by the government's employees. It is not surprising then that the majority of the government's expenditures are in the form of salary/wages and related benefits. This will be the 14th year of a pay plan adopted by the Board of Commissioners in June, 2005. A survey was conducted in 2009 which resulted in structural changes to the pay table occurring in July, 2012 and July, 2013. A second survey was conducted in 2014, using Hamilton County, Montgomery County, City of Murfreesboro and the City of Franklin as comparable governments. As a result, the commission increased the base table by 2% for the 2015-2016 fiscal year. No changes were made to grades or base table for FY 2016-2017. Because of turnover in the Ambulance department, the commission agreed to change grades for EMT and paramedic positions, with instructions to the Human Resource (HR) department to review all position, particularly in public safety, with information received from HR's latest salary survey. The budget for FY 2017-2018 included the Human Resource department's recommendation for many positions in the county, with the base table increasing by .6%. The most significant change in the pay plan for FY 2018-2019 was the regrading of patrol and detention positions within public safety. An additional 26 full time position are included in this budget. A change to the base table was not made. The county's pay plan affects personnel costs in the General Fund, Solid Waste Fund, and Ambulance Fund.

Salaries in the General Purpose School Fund and Cafeteria Fund are budgeted according to the Board of Education's pay plan. Their proposal includes earned steps, estimated at 1.25%, and an increase to their base table of 2%. The proposal also adds 134.3 full time equivalents (FTEs) to their existing budgeted positions of 4,364.7 for a total of 4,499.

Salaries in the Highway/Road & Bridge fund are estimated at 6% higher than the 2017-2018 fiscal year. The Highway Superintendent uses the county's pay plan only as a basis for determining salaries for his department, but does not follow the county's pay plan. Two new positions have been added for FY 2018-2019.

The cost of providing health insurance to employees is a challenge for most governmental units. All fund budgets presented include funding the premiums as recommended by the Rutherford County Risk Management Committee and adopted by the Rutherford County Commission. The Commission's stated plan is to increase the premium amount paid by the employee by at least 1% each year until the employee is responsible for 20% of the premium rate for groups other than individual coverage. For calendar year 2019, the employee will be responsible for 10% of the premium for individual coverage and 18% for spouse/family/child coverage for the co-pay plan. For the deductible plan, the employee is responsible for 18% for individual coverage and 20% for spouse/family/child coverage. For the higher deductible HRA plan, there is no charge to the employee for individual coverage if the employee completes the wellness initiative. However the employee is responsible for a percentage of the premium if a different tier is chosen (6% family, 5% for employee & spouse and 4% for employee & child). Those employees whose spouse works for an employer that offers a company sponsored health insurance plan are not eligible to participate in the county's health insurance plan. Increases to 2019 rates are as follows: a 1% increase for Copay Plan, 16% increase for the Deductible Plan, and an 8% rate increase for the HRA. These increases have been incorporated into the each of the budgets.

The following table presents a comparison of the original & amended appropriations by fund with department requests and the County Mayor's recommendation where applicable. It is important to note that departments often submit budget requests with information as to the priority of certain new initiatives. There is always the realization that depending on revenue predictions, certain increases may not be approved. It's also important to note that when departments return their requests; they typically do not include any change to the current pay structure. Any changes to the calculation of payroll are generally presented in the Mayor's and the Budget, Finance and Investment Committee's recommendation.

For the departments within the General Fund, Ambulance, and Solid Waste, there were requests for 49 additional full time positions and a net increase of 1 part time position at a cost of \$3,338,627 for FY 18-19. The County Mayor and BFI Committee agreed to 30 full time positions and a net increase of 2 part time positions with a budgeted cost of \$1,868,218. Four of the full time positions are allocated for the ambulance department to begin a nonemergency patient transport service.

Fund	Original	Amended	(2) Requested	Mayor Recommended	Bud. & Finance Recommended
	2017-2018	2017-2108	2018-2019	2018-2019	2018-2019
County General	\$ 97,342,521	\$102,884,621	\$104,164,968	\$102,772,250	\$ 103,067,769
Solid Waste/Sanitation	4,960,048	5,420,328	5,099,720	5,250,480	5,405,760
Ambulance Service	14,110,952	14,282,083	16,783,747	15,132,912	15,132,912
Industrial/Economic Dev.	196,250	196,250	199,842	199,842	199,842
Special Purpose	10,000	221,548	10,000	10,000	10,000
Drug Control	585,160	1,265,644	653,160	533,160	533,160
<i>Funds admin. by Mayor</i>	<i>117,204,931</i>	<i>124,270,474</i>	<i>126,911,437</i>	<i>\$123,898,644</i>	<i>124,349,443</i>
Road & Bridge	9,394,269	11,034,449	11,681,546	(1)	11,681,546
General Purpose School	364,221,644	370,210,434	388,098,875	(1)	388,098,875
Central Cafeteria	20,080,425	19,623,245	19,981,155	(1)	19,981,155
Education Capital Projects	4,265,340	5,462,896	5,414,774	(1)	5,414,774
General Debt Service	48,068,468	48,052,200	51,591,016	(1)	51,591,016
Total All Funds	\$ 563,235,077	\$578,653,698	\$603,678,803		\$ 601,116,809

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

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

SUMMARY of SIGNIFICANT BUDGET INCREASES

The following listing itemizes some of the changes in the operating budget for the General Fund from the 2017-2018 **original** budget:

GENERAL FUND

- Increase in wages/benefits \$3,604,879
 - ❖ Additional 26 net FT & net 2 PT - \$1,654,172
 - ❖ Full year for 17-18 partial year pos. – 275,000
 - ❖ Paygrade improvements – approx. \$991,700
 - ❖ Health Insurance increase – approx. \$520,000
- Increase in capital assets – approx. \$400,000

GENERAL PURPOSE SCHOOL FUND

The increase to the General Purpose School fund is based upon growth of 1,200 additional students. The overall budget is increasing 6.6%. Of the 134 FTEs added, 16 positions were added for a partial year to aid in the opening of Rocky Fork Elementary and Rockvale High School. Fifty-five certified teaching position were added for the estimated growth. Proposed salary increases include an increase to the base tables for teachers and classified staff of 2.0%.

Estimated Revenue from Current Property Taxes
2018 Assessments Based on Estimated Assessed
Valuation of - Real/Personal Property **\$9,201,285,682**
Valuation of - Public Utility **217,263,588**
TOTAL **\$9,418,549,270**

Fund	2017 Adopted Tax Rate	2018 Certified Tax Rate	Amount of Tax Levy	Reserve for Delinquency 4.5%	Estimated Net Collection of All Taxes
County General	\$ 0.6195	\$ 0.4853	\$ 45,708,220	\$ 2,056,870	\$ 43,651,350
Solid Waste	-	-	-	-	-
Ambulance Service	0.0661	0.0518	4,878,809	219,546	4,659,262
Highway	0.0126	0.0099	932,436	41,960	890,477
Education	1.2835	1.0054	94,694,094	4,261,234	90,432,860
Education Capital	0.0600	0.0470	4,426,718	199,202	4,227,516
Debt Service	0.6383	0.5000	47,092,746	2,119,174	44,973,573
Total	\$ 2.6800	\$ 2.0994	\$ 197,733,023	\$ 8,897,986	\$ 188,835,037

Less City (\$.1512) 13,592,059

Total Available \$ 175,242,978

WFTEADA Allocations (estimated)

		Education
County	84.97%	\$ 76,840,801
City	15.03%	\$ 13,592,059
Total	100.00%	\$ 90,432,860

Revenue Per Added Penny	
General	\$ 899,471
Schools	764,281

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, 2018**

SECTION 1. BE IT RESOLVED by the Board of Commissioners of Rutherford County, Tennessee assembled in regular session on the 26th day of June, 2018, that the combined property tax rate for Rutherford County, Tennessee for the fiscal year beginning July 1, 2018 shall be \$2.0994 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds, and otherwise conform to the following levies:

<u>FUND</u>	<u>RATE</u>
County General	\$0.4853
Ambulance Service Fund	0.0518
Highway Fund	0.0099
General Purpose Schools	1.0054
Education Capital Projects Fund	0.0470
Debt Service	<u>0.5000</u>
TOTAL	<u>\$ 2.0994</u>

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

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

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

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

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

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2017 and prior years and the interest and penalty hereon collected during the year ending June 30, 2019 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2018. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

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

SECTION 9. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of Commissioners.

RESOLVED this 26th day of June, 2018.

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF
RUTHERFORD COUNTY, TENNESSEE, FOR THE FISCAL YEAR BEGINNING
JULY 1, 2018 AND ENDING JUNE 30, 2019**

SECTION 1. BE IT RESOLVED by Commissioners of Rutherford County, Tennessee on the 26th day of June, 2018, 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, 2018 and ending June 30, 2019, according to the following schedule:

GENERAL FUND

County Commission	\$261,242
Board of Equalization	55,390
County Mayor	642,517
Personnel Office	412,964
County Attorney	263,861
Election Commission	908,014
Register of Deeds	346,169
Planning	1,002,146
Codes Compliance-Environmental	600
Geographical Information Systems	1,337,059
County Buildings	3,218,628
Other General Administration	305,341
Preservation of Records	180,467
Risk Management	1,549,497
Accounting and Budgeting	1,256,595
Property Assessor	1,198,798
Reappraisal Program	1,163,990
County Trustee	911,490
County Clerk	982,860
Data Processing	3,260,912
Circuit Court	1,317,060
Circuit Court Judge	327,814
General Sessions Court	1,970,478
Drug Court	1,436,133
Chancery Court	1,054,652
Juvenile Court	701,168
District Attorney	181,457
Office of Public Defender	149,641
Other Admin of Justice	1,617,316
Probation Services	954,922
Victim Assistance Programs	252,741
Sheriff's Office	25,371,279
Special Patrols	43,490

Traffic Control	20,000
Administration of Sex Offender Registry	75,724
Jail	18,790,989
Workhouse/Penal Farm	4,272,670
Juvenile Services	2,861,167
Rural Fire Protection	3,851,093
Disaster Relief	1,113,001
Inspection and Regulation	1,024,466
Local Health Center	691,338
Rabies & Animal Control	2,008,849
Nursing Home	0
Dental Health Program	11,850
Alcohol and Drug Programs	0
Other Local Health Services	2,682,166
General Welfare Assistance	57,750
Sanitation & Waste Removal	36,110
Other Public Health & Welfare	393,000
Adult Activities	37,800
Senior Citizens Assistance	0
Libraries	1,700,000
Parks & Fair Boards	605,605
Other Social, Cultural & Recreation	722,512
Agriculture Extension Service	785,519
Soil Conservation	112,049
Storm Water Management	222,944
Tourism	766,850
Industrial Development	231,500
Other Economic & Community Development	0
Other Charges	324,126
Employee Benefits	887,000
Payments to Cities	2,010,000
Miscellaneous	<u>2,135,000</u>
Total General Fund	<u>\$103,067,769</u>

RUTHERFORD COUNTY ECONOMIC DEVELOPMENT

Industrial Development	<u>\$199,842</u>
Total Economic Development Fund	<u>\$199,842</u>

SOLID WASTE/SANITATION FUND

Sanitation Education/Information	\$200,587
Convenience Centers	3,191,862
Other Waste Collection	226,746
Landfill Operation & Maintenance	823,385
Postclosure Care Costs	864,500
Employee Benefits	25,000
Miscellaneous	<u>73,680</u>
 Total Solid Waste/Sanitation Fund	 <u><u>\$5,405,760</u></u>

AMBULANCE SERVICE FUND

Ambulance/Emergency Medical Service	\$14,896,447
Other Local Health Services	<u>236,465</u>
 Total Ambulance Service Fund	 <u><u>\$15,132,912</u></u>

SPECIAL PURPOSE FUND

Sheriff's Department	<u>\$10,000</u>
 Total Special Purpose Fund	 <u><u>\$10,000</u></u>

DRUG CONTROL FUND

Drug Enforcement	\$483,160
Transfers Out	<u>50,000</u>
 Total Drug Control Fund	 <u><u>\$533,160</u></u>

HIGHWAY FUND

Administration	\$836,846
Highway and Bridge Maintenance	6,679,825
Operation & Maintenance of Equipment	1,204,580
Other Charges	769,390
Employee Benefits	227,905
Capital Outlay	<u>1,963,000</u>
 Total Highway Fund	 <u><u>\$11,681,546</u></u>

GENERAL PURPOSE SCHOOL FUND

Regular Education Program - Elem./Sec.	\$214,029,651
Alternative Instruction	2,310,951
Special Education Program	31,985,019
Career and Technical Education Program	14,884,322
Attendance	828,489
Health Services	4,723,412
Other Student Support	10,075,509
Regular Instruction Program	12,656,991
Alternative Instruction Program	996,576
Special Education Program	1,743,578
Vocational Education	374,239
Technology	3,758,560
Adult Program	166,387
Board of Education	7,706,122
Director of Schools	941,372
Office of the Principal	21,776,558
Fiscal Services	1,132,143
Human Resources	555,912
Operation of Plant	25,595,954
Maintenance of Plant	8,473,223
Transportation	18,855,923
Community Service	42,000
Early Childhood Education	3,558,258
Regular Capital Outlay	75,000
Education Principal	812,592
Education Interest	40,134
Other Debt Service	<u>0</u>
 Total General Purpose School Fund	 <u>\$388,098,875</u>

CENTRAL CAFETERIA FUND

Board of Education	\$66,300
Food Service	19,876,855
Transfers Out	<u>38,000</u>
 Total Central Cafeteria Fund	 <u>\$19,981,155</u>

EDUCATION CAPITAL PROJECTS FUND

Board of Education	\$92,000
Education Capital Projects	<u>5,322,774</u>
 Total Education Capital Projects Fund	 <u>\$5,414,774</u>

DEBT SERVICE FUND

Other General Administration	\$1,121,000
General Government Principal	6,067,760
Education Principal	26,387,240
General Government Interest	3,773,529
Education Interest	<u>14,241,487</u>
 Total Debt Service Fund	 <u>\$51,591,016</u>

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

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

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

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

One copy of this authorization shall be filed with the County Clerk, one copy with the Chairman of the Budget, Finance and Investment Committee, and one with each divisional department

head concerned. Aforesaid authorization shall clearly state the reasons for the transfer, but this provision shall in no case whatsoever be construed as authorizing transfers from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED, that any appropriation made by this resolution which covers the same purpose for which a specific appropriation is made by statute is made in lieu of, but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the county shall not be in excess of the amount authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an officer, agency, institution, division, or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department ending June 30, 2019. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the fiscal year in which the expenditures are to be made to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the Director of State and Local Finance after its adoption as provided by Section 9-11-116, inclusive, Tennessee Code Annotated.

SECTION 6. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of State and Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the fiscal year 2018-2019 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, 2019.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2017 and prior years and the interest and penalty thereon collected during the year ending June 30, 2019, shall be apportioned to the various County Funds according to the subdivision of the tax levy for the year 2018. 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, 2019.

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

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

SECTION 11. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2018. 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, 2018, and in the event they are actually less, the governing body reserves the right to reduce the expenditures authorized hereby to a like amount.

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

SECTION 14. BE IT FURTHER RESOLVED, that Section 5-9-109, inclusive, Tennessee Code Annotated, authorized the County Legislative Body to make appropriations to non-profit charitable organizations; and, **WHEREAS**, the Rutherford County Legislative Body recognizes the various non-profit charitable organizations located in Rutherford County have great need of funds to carry on their non-profit charitable work. **NOW THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Rutherford County, on this 26th day of June, 2018:

1. That thirty seven thousand eight hundred dollars (\$37,800) be appropriated for the Journeys in Community Living to benefit the general welfare of the residents of Rutherford County.
2. That twenty thousand dollars (\$20,000) be appropriated for the Soil Conservation program to benefit the general welfare of the residents of Rutherford County.
3. That one million seven hundred thousand dollars (\$1,700,000) be appropriated for the Linebaugh Library to benefit the general welfare of the residents of Rutherford County.
4. That twenty eight thousand eight hundred eighty-seven dollars (\$28,887) be appropriated for Mid-Cumberland Human Resource Agency to benefit the general welfare of the residents of Rutherford County.
5. That thirty seven thousand eight hundred dollars (\$37,800) be appropriated for Mid-Cumberland Nutrition Program to benefit the general welfare of Rutherford County.

6. That fifty seven thousand seven hundred fifty dollars (\$57,750) be appropriated for the Tennessee Rehabilitation Center at Murfreesboro to benefit the general welfare of the residents of Rutherford County.
7. That five thousand dollars (\$5,000) be appropriated for the Mid-Cumberland Transportation Program to benefit the general welfare of the residents of Rutherford County.
8. That seven hundred thousand five hundred dollars (\$700,500) be appropriated for the Murfreesboro-Rutherford County Chamber of Commerce to benefit the general welfare of the residents of Rutherford County.
9. That one hundred seventy thousand nine hundred dollars (\$170,900) be appropriated for the St. Clair Street Senior Citizens to benefit the general welfare of the residents of Rutherford County.
10. That two hundred thirty three thousand five hundred dollars (\$233,500) be appropriated for the Stones River Greenway Trail to benefit the general welfare of the residents of Rutherford County.
11. That twenty six thousand two hundred fifty dollars (\$26,250) be appropriated for Exchange Club Family Center to benefit the general welfare of the residents of Rutherford County.
12. That forty nine thousand six hundred twenty dollars (\$49,620) be appropriated for Smyrna Senior Citizens to benefit the general welfare of the residents of Rutherford County.
13. That sixty three thousand seven hundred dollars (\$63,700) be appropriated for Domestic Violence Program to benefit the general welfare of the residents of Rutherford County.
14. That fifty five thousand one hundred twenty five dollars (\$55,125) be appropriated for the Rutherford County Primary Care to benefit the general welfare of the residents of Rutherford County.
15. That forty eight thousand five hundred ten dollars (\$48,510) be appropriated for LaVergne Senior Citizens to benefit the general welfare of the residents of Rutherford County.
16. That forty nine thousand two hundred twenty dollars (\$49,220) be appropriated for the Relax and Ride Program to benefit the general welfare of the residents of Rutherford County.
17. That ninety six thousand five hundred dollars (\$96,500) be appropriated for the Economic Development Council to benefit the general welfare of the residents Rutherford County.
18. That one hundred thirty five thousand dollars (\$135,000) be appropriated to the Destination Rutherford to benefit the general welfare of the residents of Rutherford County.
19. That five thousand dollars (\$5,000) be appropriated for the Pregnancy Support Center, dba Portico Story to benefit the general welfare of the residents of Rutherford County.
20. That sixteen thousand seven hundred fifty dollars (\$16,750) be appropriated for the Heritage Center to benefit the general welfare of the residents of Rutherford County.

21. That twenty seven thousand six hundred dollars (\$27,600) be appropriated for Main Street, Inc. to benefit the general welfare of the residents of Rutherford County
22. That five thousand dollars (\$5,000) be appropriated for the Mid-Cumberland Homemaker Program to benefit the general welfare of the residents of Rutherford County.
23. That two-thousand dollars (\$2,000) be appropriated for the State of Tennessee Division of Forestry to benefit the general welfare of the residents of Rutherford County.
24. That eleven thousand dollars (\$11,000) be appropriated for the Oaklands Association to benefit the general welfare of the residents of Rutherford County.
25. That eleven thousand dollars (\$11,000) be appropriated for the Sam Davis Home to benefit the general welfare of the residents of Rutherford County.
26. That eight thousand dollars (\$8,000) be appropriated for the Child Advocacy Center to benefit the general welfare of the residents of Rutherford County.
27. That seven thousand dollars (\$7,000) be appropriated for the Read to Succeed to benefit the general welfare of the residents of Rutherford County.
28. That five thousand dollars (\$5,000) be appropriated for the Special Kids to benefit the general welfare of the residents of Rutherford County.
29. That four thousand five hundred dollars (\$4,500) be appropriated for the Kymari House to benefit the general welfare of the residents of Rutherford County.
30. That three thousand five hundred dollars (\$3,500) be appropriated for the Transit Alliance to benefit the general welfare of the residents of Rutherford County.
31. That four thousand hundred dollars (\$4,000) be appropriated for the Mid-Cumberland Youth CAN Program to benefit the general welfare of the residents of Rutherford County.
32. That three thousand five hundred dollars (\$3,500) be appropriated for the Salvation Army to benefit the general welfare of the residents of Rutherford County.
33. That three thousand five hundred dollars (\$3,500) be appropriated for the Boys & Girls Club to benefit the general welfare of the residents of Rutherford County.
34. That three thousand five hundred dollars (\$3,500) be appropriated for Community Helpers to benefit the general welfare of the residents of Rutherford County.
35. That one hundred thirty five thousand dollars (\$135,000) be appropriated for Motlow State Community College to benefit the general welfare of the residents of Rutherford County.

BE IT FURTHER RESOLVED, that all appropriations enumerated in Section 14, 1 through 35 above are made subject to the following conditions:

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

2. That the non-profit charitable organizations to which funds are appropriated shall file with the County Clerk and the disbursing officials a copy of an annual report of its business affairs and transactions, which includes, but is not limited to, a copy of an annual audit, a description of the program that serves the residents of the county, and the proposed use of the county assistance. Any nonprofit organization to which funds are appropriated may file, in lieu of the annual audit, an annual report detailing all receipts and expenditures in a form prescribed by the comptroller of the treasury. Such report shall be prepared and certified by the chief financial officer of such nonprofit organization.

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

RESOLVED this 26th day of June, 2018.

Rutherford County, Tennessee

Fund Balance Policy

Purpose

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

Definitions

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

Reservations of Fund Balance

1. Restricted Fund Balance General Fund

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

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

2. Committed Fund Balance General Fund

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

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

3. Assigned Fund Balance General Fund

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

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

4. Non-Spendable Fund Balance General Fund

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

a. Prepaid Items

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

Minimum Level of Unassigned Fund Balance – General Fund

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

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

Minimum Level of Assigned Fund Balance – General Debt Service Fund

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

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

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

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

Disbursement of Fund Balance Reserves

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

Annual Review and Determination of Fund Balance Reserve Amounts

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

Approved by the Rutherford County Commission, June 28, 2010

Update approved March 15, 2012

**RUTHERFORD COUNTY
TENNESSEE**

2018-2019

PERSONNEL



RUTHERFORD COUNTY, TN
PERSONNEL
Analysis of Full Time Positions

	Fund 101, 116, & 118	Fund 131	Total
Total Funded Positions 7/1/16	1030	60	1090
Positions added 16-17			
Deputy Clerk-County Clerk	1		
Patrol Officer- Sheriff	7		
Detention Officer-Jail	8		
Booking Officer-Jail	4		
Admin Support I-Planning	1		
Paramedic-Ambulanc Service	5		
AEMT-Ambulance Service	5		
Mental Health Ct Case Manger-Recovery C	1		
Road/Site Inspector-Planning	1		
Maintenance Tech-Maintenance	1		
Appraiser I-Property Assessor	1		
Veteran's Treatment Case Mgr-Recovery	1		
Probation Case Manager-Probation	2		
School Resource Officer-Sheriff	1		
Detective-Sheriff	2		
Communications/NCIS-Sheriff	1		
Warrants Clerk-Sheriff	1		
Patrol Officer- Sheriff	5		
Transport Officer-Jail	8		
Field Training Corporal-Juvenile Detention	1		
Medical/Fire Trainer-Fire and Rescue	1		
Register Dietician-Health	1		
Litter Pickup Driver-Solid Waste	1		
Heavy Equipment Operator-Landfill	1		
Paramedic-Ambulanc Service	6		
Communications-Ambulance Service	3		
Deputy Clerk-County Clerk	2		
Highway Department		5	
Positions eliminated 17-18			
Warrants/Major-Sheriff	(1)		
Principal Deputy-Reg of Deeds	(1)		
Sro/Major-Sheriff	(1)		
Department Coordinator-Sheriff	(1)		
LPN-Health	(1)		
Animal Control Officer	(1)		
Community Collaborator-Work Center	(2)		
Total Funded Positions 7/1/17	1094	65	1159

ANALYSIS OF FULL TIME POSITIONS (cont.)

	Fund 101, 116, & 118	Fund 131	Total
Total Funded Positions 7/1/17	1094	65	1159
Positions added 17-18			
Vet Assistant- PAWS	1		
Recovery Ct Case Manager-Recovery Ct	1		
Recovery Ct Case Therapist-Recovery Ct	1		
Veterans Treatment Case Therapist-Recov	1		
Soil Conservation Tech- Soil Conservatic	1		
Health Educator I-Health Dept	1		
Grounds Manager-Maintenance	1		
Positions added 18-19			
Maintenance Tech-Maintenance	1		
IT Tech-OIT	1		
System Administrator-OIT	1		
Law Clerk-Circuit Court	1		
Judicial Commissioner-General Sessions	1		
Recovery Ct Case Manager-Recovery Ct	1		
Re-entry Coordinator-Recovery Ct	1		
Judicial Magistrate-Juvenile Court	1		
Domestic Violence Ct Specialist-Domes	1		
IT Specialist-Sheriff	1		
School Resource Officer-Sheriff	3		
Transport Officer-Jail	8		
Sergeant-JDC	1		
Detention Officer-JDC	2		
Firefighter-Fire and Rescue	1		
Veterinarian-PAWS	1		
Convalecent AEMT-Ambulance Service	4		
Highway		2	
Total Funded Positons 7/1/18	1131	67	1198

**Rutherford County
Full Time
Personnel Comparisons**

RUTHERFORD COUNTY POSITIONS

location		2016-2017		2017-2018		2018-2019
location		totals		totals		totals
Administration	800	4		4		4
Agriculture	845	2		2		2
Ambulance	810	129	19	148	4	152
Building Codes	825	13		13		13
Circuit officers	809	5		5	1	6
Clerk & Master	803	13		13		13
Community Learning	808	3		3		3
Conv. Staff	817	19	2	21		21
Correctional Work Cent	875	50	(2)	48		48
County Attorney	802	2		2		2
County Clerk	830	39	2	41		41
District Attorney	816	2		2		2
Domestic Violence	827	3		3	1	4
Drug Enforcement	837	0		0		0
Election Comm	806	8		8		8
EMA	885	5		5		5
Finance	805	13		13		13
Fire and Rescue	887	26	1	27	1	28
General Session	807	21		21	1	22
GIS	831	4		4		4
Health	813	50		50	1	51
Human Resouce	829	4		4		4
Information Technology	801	16		16	2	18
Jail	836	160		160	8	168
Juvenile Det.	812	33	1	34	3	37
Juvenile Judge	828	5		5	1	6
Landfill	815	2		2		2
Maintenance	804	12	1	13	2	15
Mechanics	819	3		3		3
PAWS	855	21	(1)	20	2	22
Planning	865	9	2	11		11
Preservation of Records	832	2		2		2
Probation	942	19	2	21		21
Property Asses	820	31	1	32		32
Public Defender	812	2		2		2
Recovery Court	826	8	2	10	5	15
Recycling	841	1		1		1
Register of Deeds	822	15	(1)	14		14
Risk Management	818	8		8		8
Sex offender Registry	838	1		1		1
Sheriff	835	292		292	4	296
Soil Conser.	850	1		1	1	2
Storm Water Managem	871	2		2		2
Youth Services	823	7		7		7

Totals **1065** **1094** **1131**

ROAD & BRIDGE

60		65	2	67
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Schools

Certified	3,349.1	3,453.7	3,567.6
Classified	1,745.8	1,810.0	1,828.4
Total Schools	5,094.9	5,263.7	5,396.0

**Rutherford County
Part Time
Personnel Comparisons**

RUTHERFORD COUNTY POSITIONS

Fiscal Year	2016-2017		2017-2018		2018-2019	
Department	totals		totals		totals	
Agriculture	4		4		4	
Ambulance Service	24		24		24	
Clerk & Master	2		2	1	3	
Community Learning	1		1		1	
Convenience	48	1	49		48	
Correctional Work Center	1		1		1	
County Clerk	1	1	2	1	3	
County Mayor	0		0		0	
Domestic Violence	1		1	(1)	0	
Election Commission	1		1		1	
Emergency Management	0		0		0	
Finance	1		1	1	2	
General Session	3		3	(1)	2	
Geographic Information Sys	3		3		3	
Health	5	1	6		6	
Human Resources	2	1	3		3	
Information Technology	4		4		4	
Jail	3		3		3	
Juvenile Det.	2		2	2	4	
Juvenile Judge	4	1	5		5	
Landfill	0		0		0	
Litter Grant	1		1		1	
Maintenance	22	7	29		29	
Parks & Recreation	1		1		1	
PAWS	9	4	13		13	
Planning/Engineering	0		0		0	
Preservation of Records	2		2		2	
Recovery Curt	1		1		1	
Register of Deeds	0		0		0	
Risk Management	0		0		0	
Sheriff	81	4	85		85	
Soil Conservation	1		1	(1)	0	
Storm Water	3		3		3	
Subtotal	231		251		252	
Highway Dept	0		0		0	
Total	231		251		252	

2018-2019 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 2016-2017 audited expenditures. Column two and three presents the 2017-2018 year original and amended budget respectively. Column four shows the 2017-2018 unaudited actual expenditures using a budgetary basis of accounting. Column five reflects proposed expenditures (appropriations) for the 2018-2019 budget year.

RUTHERFORD COUNTY TENNESSEE

2018-2019

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 ten percent will come from other outside sources.



County General Fund
Fund 101
Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2019

	Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
REVENUES					
Local Taxes	\$66,430,755	\$63,860,819	\$68,638,065	\$68,953,073	\$66,265,150
Licenses & Permits	2,513,145	2,272,450	2,515,500	2,590,311	2,350,000
Fines, Forfeitures & Pen	1,755,074	1,698,900	1,832,786	1,968,516	1,718,000
Charges For Current Serv	2,604,852	2,392,400	2,822,105	2,881,790	2,744,800
Other Local Revenues	1,854,260	1,034,400	2,431,850	2,920,959	1,683,300
Fees County Offices	10,740,265	9,085,000	10,065,000	11,040,150	10,295,000
State Of Tennessee	6,576,880	6,886,681	8,997,200	9,501,073	7,451,162
Federal Government	972,400	625,967	1,213,966	1,070,993	678,888
Other Gvmnt. & Citizens	933,863	685,000	776,868	708,739	1,785,000
Other Sources	758,249	711,900	1,286,439	1,228,535	696,500
Total Revenues	\$95,139,743	\$89,253,517	\$100,579,779	\$102,864,139	\$95,667,800
EXPENDITURES					
County Commission	\$213,102	\$259,720	\$259,720	\$215,531	\$261,242
Board Of Equalization	2,687	27,150	27,150	14,638	55,390
County Mayor	797,984	614,210	3,024,110	2,999,777	642,517
Personnel Office	345,024	375,047	375,047	366,264	412,964
County Attorney	261,982	263,861	263,861	263,275	263,861
Election Commission	913,013	909,674	984,808	830,367	908,014
Register Of Deeds	348,745	362,767	363,767	337,409	346,169
Planning	783,334	1,013,794	1,456,144	1,371,316	1,002,146
Codes Compliance-Environmental	402	600	600	408	600
Geographical Information Syste	1,251,555	1,667,512	1,527,512	1,373,500	1,337,059
County Buildings	2,342,657	2,503,804	2,683,304	2,475,300	3,218,628
Other General Administration	262,668	295,160	295,160	274,581	305,341
Preservation Of Records	151,834	178,438	180,938	162,121	180,467
Risk Management	1,138,972	1,371,612	1,371,612	1,315,873	1,549,497
Accounting And Budgeting	1,168,367	1,247,904	1,320,979	1,281,512	1,256,595
Property Assessor	1,065,329	1,167,799	1,167,819	1,007,658	1,198,798
Reappraisal Program	953,116	1,249,928	1,249,928	1,133,392	1,163,990
County Trustee's Office	808,102	906,010	906,010	785,351	911,490
County Clerk's Office	836,251	921,080	945,080	872,598	982,860
Data Processing	2,950,798	2,850,164	2,982,664	2,862,674	3,260,912
Circuit Court	1,375,811	1,284,830	1,306,330	1,135,189	1,317,060
Circuit Court Judge	250,298	275,432	275,432	262,082	327,814
General Sessions Court	1,757,031	1,911,896	1,920,296	1,841,084	1,970,478
Drug Court	580,826	726,220	1,045,108	823,397	1,436,133
Chancery Court	945,987	1,030,771	1,033,171	964,258	1,054,652
Juvenile Court	546,278	649,323	652,333	554,306	701,168
District Attorney General	159,901	182,382	182,382	170,182	181,457
Office Of Public Defender	120,994	148,712	148,712	147,032	149,641
Other Admin Of Justice	1,356,572	1,534,623	1,534,623	1,464,299	1,617,316
Probation Services	976,051	980,511	984,261	954,086	954,922
Victim Assistance Programs	209,127	221,497	221,497	204,671	252,741
Sheriff's Department	23,634,724	24,378,219	24,520,342	23,413,855	25,371,279
Special Patrols	40,511	41,010	41,010	37,903	43,490
Traffic Control	11,136	20,000	20,000	10,458	20,000

County General Fund
Fund 101
Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2019

	Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
Administration Of Sex Offender	77,280	80,170	80,170	72,149	75,724
Jail	15,153,334	17,887,952	18,137,985	17,895,880	18,790,989
Workhouse/Penal Farm Operation	3,810,188	4,157,896	4,191,375	4,025,133	4,272,670
Juvenile Services	2,160,009	2,465,903	2,484,855	2,349,795	2,861,167
Rural Fire Protection	3,745,616	3,682,841	3,749,841	3,684,249	3,851,093
Disaster Relief	1,269,622	743,754	873,856	819,735	1,113,001
Inspection And Regulation	939,648	1,021,218	1,005,913	992,230	1,024,466
Local Health Center	604,451	663,668	677,078	611,905	691,338
Rabies And Animal Control	1,658,958	1,788,986	1,923,479	1,823,105	2,008,849
Dental Health Program	10,499	11,850	11,850	9,203	11,850
Alcohol And Drug Programs	94,554	0	85,405	78,353	0
Other Local Health Services	1,891,883	2,486,319	2,619,800	2,081,682	2,682,166
General Welfare Assistance	53,550	55,000	55,000	55,000	57,750
Sanitation And Waste Removal	36,103	36,110	36,110	36,103	36,110
Other Public Health & Welfare	346,650	348,000	438,000	414,945	393,000
Adult Activities	36,000	36,000	36,000	36,000	37,800
Senior Citizens Assistance	2,000	2,000	2,000	2,000	0
Libraries	1,700,000	1,600,000	1,600,000	1,600,000	1,700,000
Parks And Fair Boards	521,050	576,035	616,035	490,772	605,605
Other Social, Cultural & Rec	542,967	790,967	790,967	790,967	722,512
Agriculture Extension Service	804,894	768,508	793,508	755,555	785,519
Soil Conservation	58,525	87,853	108,833	87,973	112,049
Storm Water Management	228,775	243,509	243,509	227,776	222,944
Tourism	705,599	677,000	797,000	739,603	766,850
Industrial Development	135,000	231,500	231,500	231,500	231,500
Other Economic & Community Dev	170,970	160,120	160,120	154,791	0
Other Charges	223,245	267,602	272,752	253,041	324,126
Employee Benefits	676,493	798,300	869,770	865,725	887,000
Payments To Cities	2,003,479	2,010,000	2,010,000	2,003,479	2,010,000
Miscellaneous	3,198,472	2,091,800	2,028,500	1,725,866	2,135,000
Transfers Out	1,650,500	0	681,700	681,700	0
Total Expenditures	\$93,071,483	\$97,342,521	\$102,884,621	\$97,522,562	\$103,067,769

Revenues over(under) Expenditures \$5,341,577
Estimated Revenues over (under) Appropriations (\$7,399,969)

Un/Assigned Fund Balance July 1 \$32,355,716 \$38,597,871
Adjustments to Un/assigned fund Balance 900,578
Change to Fund Balance 5,341,577 (7,399,969)
Un/Assigned Fund Balance June 30 \$38,597,871 \$31,197,902

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

**Rutherford County Government
County General Fund**

Fund 101

Statement of Estimated Revenues

Fiscal Year Ending June 30, 2019

Account Number Estimated/Actual	Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
Revenue					
Local Taxes					
40110 Current Property Taxes	\$41,746,175	\$42,242,019	\$43,742,019	\$43,761,765	\$43,651,350
40120 Trustee's Collect. - Prior Yr	\$473,914	\$508,500	\$423,500	\$421,995	\$416,000
40130 Clerk & Masters Collection	294,717	231,000	231,000	213,729	184,900
40140 Interest And Penalty	106,912	80,500	85,500	88,300	92,400
40150 Pick-Up Taxes	49,027	34,600	81,100	82,162	46,000
40161 Pay In Lieu Of Taxes - Tva	3,501	3,500	3,500	3,501	3,500
40163 Pay In Lieu Of Taxes - Other	8,287,552	8,100,000	8,220,656	8,265,895	7,700,000
40210 Local Option Sales Tax	870,919	650,000	760,000	852,516	760,000
40220 Hotel/Motel Tax	4,248,111	3,700,000	4,500,000	4,517,355	4,400,000
40240 Wheel Tax	3,494,141	3,345,000	3,550,000	3,615,844	3,510,000
40250 Litigation Tax - General	374,154	265,000	825,000	842,884	700,000
40268 Litigation Tax-Courtroom Secur	539,311	530,000	539,000	547,145	530,000
40270 Business Tax	1,278,996	1,294,000	1,294,000	1,304,449	1,271,000
40275 Local Option Mixed Drink Tax	9,740	10,000	0	0	0
40285 Development Tax	3,098,075	1,500,000	2,850,000	2,903,700	1,600,000
40320 Bank Excise Tax	460,560	300,000	512,790	512,790	400,000
40330 Wholesale Beer Tax	1,088,816	1,060,000	1,020,000	1,019,043	1,000,000
40350 Interstate Telecommunications	6,134	6,700	0	0	0
Total Local Taxes	\$66,430,755	\$63,860,819	\$68,638,065	\$68,953,073	\$66,265,150
Licenses And Permits					
41120 Animal Registration	\$258,917	\$267,000	\$267,000	\$271,885	\$272,000
41130 Animal Vaccination	23,936	28,000	23,500	23,143	23,000
41140 Cable Tv Franchise	988,244	966,000	984,000	990,164	990,000
41520 Building Permits	1,038,444	850,000	1,040,000	1,085,691	900,000
41540 Plumbing Permits	117,339	85,000	105,000	111,683	90,000
41550 Moving Permits	0	450	0	0	0
41590 Other Permits	86,265	76,000	96,000	107,745	75,000
Total Licenses & Permits	\$2,513,145	\$2,272,450	\$2,515,500	\$2,590,311	\$2,350,000
Fines, Forfeitures & Penalties					
42110 Fines - Circuit Court	\$41,812	\$40,000	\$30,000	\$30,162	\$25,000
42120 Officers Costs	361,732	434,000	55,600	58,085	50,000
42130 Game And Fish Fines	0	0	113	113	0
42141 Drug Court Fees - Circuit Cour	13,966	9,500	19,000	20,330	15,000
42142 Veterans Treatment Court Fees-Cir	0	0	1,500	1,574	1,500
42150 Jail Fees	126,425	150,000	32,500	35,021	33,500
42190 Data Entry Fee - Circuit Court	6,754	4,000	11,200	11,356	11,000
42191 Courtroom Security Fee	13,174	0	42,700	43,100	40,000
42242 Veterans Treatment Court Fees-Cri	2,052	1,500	2,500	2,559	2,000
42280 Dui Treatment Fines - Criminal	4,715	5,000	6,500	6,275	6,000
42290 Data Entry Fee - Criminal Cour	2,058	2,500	0	0	0
42292 Victims Assistance Assessments	14,357	13,000	18,000	17,710	15,000
42310 Fines - General Sessions	281,418	289,500	215,500	212,361	220,000
42320 Officers Costs	43,689	0	265,000	270,165	260,000
42330 Game And Fish Fines	1,253	1,000	500	491	1,000
42341 Drug Court Fees - General Sess	34,209	32,000	27,000	27,000	30,000

**Rutherford County Government
County General Fund**

Fund 101

Statement of Estimated Revenues

Fiscal Year Ending June 30, 2019

Account Number	Actual	Original	Amended	Estimate	Commission
Estimated/Actual	2017	Budget	Budget	Current Year	Approved
		2018	2018	2018	2019
42342 Veterans Treatment Court Fees-Gen	19,324	17,000	17,000	16,929	17,000
42350 Jail Fees	18,204	0	80,000	90,302	85,000
42351 Interpreter Fees	1,300	0	7,000	7,152	6,000
42370 Judicial Commissioner Fees	0	0	373	373	0
42380 Dui Treatment Fines - Gen Sess	51,878	55,000	45,000	47,701	40,000
42390 Data Entry Fee - General Sessi	81,087	80,000	85,000	88,336	83,000
42391 Courtroom Security Fee	14,601	16,000	12,500	12,388	12,000
42392 Victims Assistance Assessments	112,451	104,000	92,600	91,606	93,000
42410 Fines - Juvenile Court	7,254	6,000	6,500	6,436	7,000
42420 Officers Costs	1,852	0	25,000	24,572	23,000
42440 Drug Control Fines	154	200	0	0	0
42441 Drug Court Fees - Juvenile Cou	5,241	6,200	0	0	0
42450 Jail Fees - Juvenile Detention	399,465	350,000	645,000	766,630	550,000
42490 Data Entry Fee - Juvenile Cour	3,985	4,000	6,000	6,142	5,000
42491 Courtroom Security Fee	1,692	2,000	1,700	1,520	1,500
42530 Data Entry Fee - Chancery Cour	19,356	19,500	16,500	17,004	19,500
42610 Fines	48,050	40,000	43,000	33,388	45,000
42872 Victims Assistance Assessments	21,566	17,000	22,000	21,735	21,000
Total Fines, Forfeitures & P	\$1,755,074	\$1,698,900	\$1,832,786	\$1,968,516	\$1,718,000
Charges For Current Services					
43120 Patient Charges	\$58,516	\$36,000	\$68,000	\$77,249	\$70,000
43140 Zoning Studies	86,000	65,000	74,000	78,650	75,000
43170 Work Release Charges For Board	64,448	50,000	125,000	120,147	120,000
43320 Subdivision Lot Fees	182,150	180,000	219,000	238,150	200,000
43365 Archives And Records Managemen	133,970	126,000	141,000	143,663	111,000
43366 Greenbelt Late Application Fee	0	0	100	100	0
43370 Telephone Commissions	487,342	440,000	615,000	637,046	600,000
43392 Data Processing Fee - Register	122,022	120,000	116,000	115,973	114,000
43393 Probation Fees	980,108	910,500	985,500	988,210	989,000
43394 Data Processing Fee - Sheriff	20,772	18,000	20,000	22,518	20,000
43395 Sex Registry Fee - Sheriff	7,800	8,000	8,000	9,150	7,800
43396 Data Processing Fee-County Cle	30,861	25,000	30,000	30,201	25,000
43399 Vehicle Registration Reinstatement	0	0	605	1,195	0
43541 Contract For Administrative Sv	378,498	366,900	366,900	367,884	370,000
43583 Tbi Criminal Background Fee	46,365	47,000	38,000	37,200	35,000
43990 Other Charges For Service	6,000	0	15,000	14,454	8,000
Total Charges For Current S	\$2,604,852	\$2,392,400	\$2,822,105	\$2,881,790	\$2,744,800
Other Local Revenues					
44110 Investment Income	\$850,847	\$600,000	\$1,700,000	\$1,819,786	\$1,300,000
44120 Lease/Rentals	150,866	73,400	173,400	187,440	78,800
44130 Sale Of Materials & Supplies	5,054	6,000	7,000	7,288	6,000
44131 Commissary Sales	214,238	130,000	94,000	97,233	80,500
44140 Sale Of Maps	17,250	10,000	13,100	13,065	10,000
44145 Sale Of Recycled Materials	19,941	5,000	5,750	5,916	3,000
44150 Sale Of Animals/Livestock	102,645	100,000	93,000	92,904	90,000
44170 Miscellaneous Refunds	9,040	20,000	125,900	128,997	10,000
44530 Sale Of Equipment	157,725	0	33,500	115,610	0

**Rutherford County Government
County General Fund**

Fund 101

Statement of Estimated Revenues

Fiscal Year Ending June 30, 2019

Account Number	Actual	Original	Amended	Estimate	Commission
Estimated/Actual	2017	Budget	Budget	Current Year	Approved
		2018	2018	2018	2019
44540 Sale Of Property	8,247	0	11,150	11,150	0
44560 Damages Recovered From Individ	1,117	0	0	0	0
44570 Contributions & Gifts	71,666	40,000	67,700	333,857	40,000
44580 Performance Bond Forfeitures	160,880	50,000	82,200	82,560	65,000
44990 Other Local Revenues	84,744	0	25,150	25,153	0
Total Other Local Revenues	\$1,854,260	\$1,034,400	\$2,431,850	\$2,920,959	\$1,683,300
Fees Rec From County Officials					
45110 County Clerk - Excess Fees	\$2,200,532	\$1,600,000	\$1,900,000	\$2,466,452	\$2,100,000
45120 Circuit Ct Clerk - Excess Fees	850,000	650,000	650,000	748,589	850,000
45180 Register - Excess Fees	1,449,412	1,200,000	1,300,000	1,324,980	1,200,000
45190 Trustee - Excess Fees	5,598,183	5,000,000	5,640,000	5,921,202	5,600,000
45550 Clerk And Master	547,601	560,000	480,000	480,150	460,000
45590 Sheriff - Service Of Process	94,537	75,000	95,000	98,777	85,000
Total Fees County Offices	\$10,740,265	\$9,085,000	\$10,065,000	\$11,040,150	\$10,295,000
State Of Tennessee					
46110 Juvenile Services Program	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
46190 Other General Government Grant	0	52,118	0	1,000	950
46210 Law Enforcement Training Prg	141,000	135,000	143,400	143,400	145,600
46310 Health Department Programs	1,882,313	2,486,319	2,618,700	2,066,083	2,682,166
46390 Other Health And Welfare Grant	134,091	0	0	0	0
46820 Income Tax	305,534	170,000	220,000	231,938	250,000
46830 Beer Tax	18,415	18,300	17,840	17,839	18,300
46835 Vehicle Certif Of Title Fees	35,831	33,000	33,000	36,468	35,000
46840 Alcoholic Beverage Tax	379,596	370,000	386,400	386,373	380,000
46852 State Revenue Sharing - Telecomm	0	0	307,375	380,491	150,000
46890 Prisoner Transportation	25,126	0	0	0	0
46915 Contracted Prisoner Board	2,824,050	2,850,000	4,350,000	5,383,668	3,000,000
46960 Registrar's Salary Supplement	15,164	15,000	15,000	15,164	15,000
46980 Other State Grants	659,984	212,500	285,947	217,481	307,450
46990 Other State Revenues	146,776	535,444	610,538	612,168	457,696
Total State Of Tennessee	\$6,576,880	\$6,886,681	\$8,997,200	\$9,501,073	\$7,451,162
Federal Government					
47141 Title I Grants To Local Educat	\$106,137	\$116,231	\$135,183	\$101,210	\$50,000
47180 Community Development	170,970	160,120	154,881	154,881	0
47220 Civil Defense	69,350				
47230 Disaster Relief	0	0	12,309	12,309	0
47235 Homeland Security Grants	75,868	0	130,102	184,737	0
47250 Law Enforcement Grants - 2016 Ju:	31,749	0	0	0	0
47590 Other Federal Through State	188,240	172,640	311,895	268,762	220,640
47620 Police Service (Lake Area)	30,982	39,000	39,000	48,009	39,000
47700 Asset Forfeiture Funds	28,611	25,000	37,000	52,034	25,000
47990 Other Direct Federal Revenue	270,493	112,976	393,596	249,051	344,248
Total Federal Government	\$972,400	\$625,967	\$1,213,966	\$1,070,993	\$678,888

**Rutherford County Government
County General Fund**

Fund 101

Statement of Estimated Revenues

Fiscal Year Ending June 30, 2019

Account Number Estimated/Actual	Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
Other Gov'ts & Citizens Groups					
48110 Prisoner Board	\$21,295	\$10,000	\$11,500	\$11,205	\$10,000
48130 Contributions	311,103	25,000	114,993	117,232	25,000
48140 Contracted Services	601,165	650,000	650,000	579,802	1,750,000
48990 Other	300	0	375	500	0
Total Other Gvmnt. & Citizi	\$933,863	\$685,000	\$776,868	\$708,739	\$1,785,000
Other Sources					
49700 Insurance Recovery	\$41,140	\$0	\$84,539	\$84,565	\$0
49800 Transfers In	717,109	711,900	1,201,900	1,143,970	696,500
Total Other Sources	\$758,249	\$711,900	\$1,286,439	\$1,228,535	\$696,500
Total Revenues	\$95,139,743	\$89,253,517	\$100,579,779	\$102,864,139	\$95,667,800

**Rutherford County Government
County General Fund**

Fund 101

Statement of Appropriations
Fiscal Year Ending June 30, 2019

**Estimated/Appropriated/Actual
Account Number**

		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
51100	County Commission					
51100	191 Board & Committee Members Fees	\$77,750	\$107,100	\$107,100	\$78,300	\$107,100
51100	199 Other Per Diem & Fees	79,800	81,900	81,900	73,500	81,900
51100	201 Social Security	8,689	11,720	11,720	6,584	11,720
51100	212 Employer Medicare	2,285	2,750	2,750	2,202	2,750
51100	320 Dues And Memberships	36,778	47,850	47,850	46,595	49,372
51100	399 Other Contracted Services	7,800	8,400	8,400	8,350	8,400
Total	County Commission	\$213,102	\$259,720	\$259,720	\$215,531	\$261,242
51210	Board Of Equalization					
51210	191 Board & Committee Members Fees	\$1,800	\$15,000	\$15,000	\$9,550	\$18,000
51210	201 Social Security	112	930	930	592	1,120
51210	212 Employer Medicare	26	220	220	138	270
51210	308 Consultants	0	8,000	8,000	3,510	33,000
51210	332 Legal Notices	749	3,000	3,000	848	3,000
Total	Board Of Equalization	\$2,687	\$27,150	\$27,150	\$14,638	\$55,390
51300	County Mayor					
51300	101 County Official/Administrative	\$133,431	\$140,103	\$140,103	\$140,103	\$146,631
51300	103 Assistant(S)	88,403	92,468	92,468	92,468	96,776
51300	161 Secretary(S)	97,415	98,709	98,709	98,708	99,765
51300	186 Longevity Pay	1,225	1,300	1,300	1,300	1,375
51300	201 Social Security	18,559	20,620	20,620	19,468	21,370
51300	204 Pensions	34,162	35,460	35,460	35,453	36,730
51300	205 Employee And Dependent Insurance	31,760	31,540	36,440	36,418	52,530
51300	209 Disability Insurance	542	620	620	554	640
51300	212 Employer Medicare	4,538	4,830	4,830	4,692	5,000
51300	307 Communication	187	500	500	192	500
51300	320 Dues And Memberships	2,950	3,000	3,000	2,990	3,000
51300	321 Engineering Services	20,479	10,000	10,000	10,000	10,000
51300	330 Operating Lease Payments	7,560	7,560	8,670	8,291	10,700
51300	331 Legal Services	49,379	75,000	75,000	73,731	75,000
51300	332 Legal Notices	6,828	10,000	10,000	6,895	10,000
51300	334 Maintenance Agreements	1,948	2,500	2,500	1,486	2,500
51300	337 Maint. & Repair Serv.-Off.Equip.	0	1,000	1,000	0	1,000
51300	348 Postal Charges	612	1,200	1,200	588	1,200
51300	349 Printing, Stationery & Forms	100	2,000	2,000	1,910	2,000
51300	355 Travel	0	800	800	457	800
51300	435 Office Supplies	3,068	5,000	5,000	4,216	5,000
51300	599 Other Charges	66,138	70,000	70,000	59,955	60,000
51300	715 Land	202,732	0	0	0	0
51300	724 Site Development	25,968	0	0	0	0
51300	732 Building Purchases	0	0	2,403,890	2,399,902	0
Total	County Mayor	\$797,984	\$614,210	\$3,024,110	\$2,999,777	\$642,517
51310	Personnel Office					
51310	101 County Official/Administrative	\$105,201	\$111,712	\$111,712	\$111,712	\$115,371
51310	103 Assistant(S)	76,260	80,289	80,289	80,289	84,030
51310	161 Secretary(S)	19,916	24,111	24,111	20,778	30,621
51310	169 Part-Time Personnel	0	12,480	12,480	11,598	12,480
51310	186 Longevity Pay	275	225	225	225	250
51310	196 In-Service Training	447	750	600	0	750
51310	201 Social Security	12,265	14,190	14,190	13,548	15,060

**Rutherford County Government
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Fund 101

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Estimated/Appropriated/Actual Account Number		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
51310	204 Pensions	21,496	23,070	23,070	22,706	24,550
51310	205 Employee And Dependent Insurance	24,250	30,960	30,960	28,873	32,640
51310	209 Disability Insurance	366	400	400	392	430
51310	212 Employer Medicare	2,868	3,320	3,320	3,168	3,520
51310	307 Communication	2	100	100	2	50
51310	320 Dues And Memberships	417	626	626	507	547
51310	322 Evaluation And Testing	48,998	40,000	38,516	38,772	40,000
51310	334 Maintenance Agreements	441	1,000	1,000	896	1,000
51310	348 Postal Charges	180	400	550	401	400
51310	355 Travel	1,474	1,190	1,190	1,091	1,500
51310	399 Other Contracted Services	22,424	22,424	23,908	23,907	23,965
51310	425 Gasoline	43	300	300	0	200
51310	435 Office Supplies	1,926	3,000	3,000	2,938	7,100
51310	599 Other Charges	5,775	4,500	4,500	4,461	18,500
Total Personnel Office		\$345,024	\$375,047	\$375,047	\$366,264	\$412,964
51400	County Attorney					
51400	101 County Official/Administrative	\$83,379	\$72,000	\$72,000	\$72,000	\$72,000
51400	161 Secretary(S)	40,079	40,832	40,832	40,832	41,559
51400	186 Longevity Pay	950	175	175	175	200
51400	201 Social Security	7,340	7,010	7,010	6,584	7,060
51400	204 Pensions	12,027	12,050	12,050	12,047	4,460
51400	205 Employee And Dependent Insurance	25,005	27,090	27,090	27,080	28,330
51400	209 Disability Insurance	207	210	210	209	80
51400	212 Employer Medicare	1,717	1,640	1,640	1,540	1,650
51400	307 Communication	46	0	0	(46)	0
51400	331 Legal Services	91,232	102,854	102,854	102,854	108,522
Total County Attorney		\$261,982	\$263,861	\$263,861	\$263,275	\$263,861
51500	Election Commission					
51500	101 County Official/Administrative	\$94,521	\$99,247	\$99,247	\$99,247	\$103,871
51500	169 Part-Time Personnel	16,130	16,500	16,500	34	16,500
51500	186 Longevity Pay	2,025	1,925	1,925	1,925	2,100
51500	187 Overtime Pay	580	10,000	10,000	26	10,000
51500	189 Other Salary And Wages	237,057	255,712	255,712	241,428	267,863
51500	192 Election Commission	8,475	10,500	12,675	7,800	10,500
51500	193 Election Workers	283,324	145,000	201,227	152,397	190,000
51500	196 In-Service Training	3,635	7,000	7,000	3,180	7,000
51500	201 Social Security	31,655	31,170	34,312	27,592	31,680
51500	204 Pensions	35,547	39,110	39,110	36,544	40,920
51500	205 Employee And Dependent Insuran	75,273	90,710	90,710	71,979	80,230
51500	209 Disability Insurance	609	660	660	633	690
51500	210 Unemployment Compensation	37	0	40	37	0
51500	212 Employer Medicare	7,880	7,290	8,025	6,574	7,410
51500	307 Communication	4,406	5,000	5,026	3,415	5,000
51500	317 Data Processing Services	0	1,500	2,160	660	1,500
51500	320 Dues And Memberships	525	1,500	1,500	714	1,500
51500	332 Legal Notices, Rec. & Ct Costs	10,778	12,000	14,800	12,899	15,000
51500	334 Maintenance Agreements	28,303	29,500	36,200	33,041	31,000
51500	337 Maint. & Repair Serv.-Off.Equi	0	250	250	0	250
51500	348 Postal Charges	16,519	85,000	85,000	78,343	25,000
51500	349 Printing, Stationery & Forms	13,932	22,000	22,561	20,892	16,000
51500	351 Rentals	1,200	600	2,231	1,459	2,000

**Rutherford County Government
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Fund 101

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Account Number**

		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
51500	355 Travel	4,818	6,000	6,724	6,385	6,000
51500	411 Data Processing Supplies	5,641	6,000	6,000	3,279	6,000
51500	435 Office Supplies	17,007	17,500	18,113	14,828	18,000
51500	499 Other Supplies And Materials	127	0	0	0	0
51500	709 Data Processing Equipment	11,606	6,000	6,000	5,056	10,000
51500	711 Furniture And Fixtures	1,403	1,000	100	0	1,000
51500	719 Office Equipment	0	1,000	1,000	0	1,000
Total Election Commission		\$913,013	\$909,674	\$984,808	\$830,367	\$908,014

51600 Register Of Deeds

51600	196 In-Service Training	\$500	\$650	\$650	\$530	\$650
51600	201 Social Security	39,513	43,380	43,380	41,094	44,490
51600	204 Pensions	71,308	74,580	74,669	74,497	76,480
51600	205 Employee And Dependent Insuran	151,351	171,940	171,851	151,477	149,320
51600	209 Disability Insurance	1,225	1,290	1,290	1,281	1,320
51600	212 Employer Medicare	9,241	10,150	10,150	9,611	10,410
51600	307 Communication	771	850	850	793	800
51600	317 Data Processing Services	28,897	28,732	28,732	28,731	29,532
51600	334 Maintenance Agreements	25,626	17,195	17,195	16,704	19,467
51600	348 Postal Charges	1,118	1,500	1,083	1,113	1,200
51600	355 Travel	500	0	417	417	0
51600	411 Data Processing Supplies	4,305	5,000	5,000	4,980	5,000
51600	435 Office Supplies	2,236	2,500	2,500	2,480	2,500
51600	709 Data Processing Equipment	12,154	5,000	6,000	3,701	5,000
Total Register Of Deeds		\$348,745	\$362,767	\$363,767	\$337,409	\$346,169

51720 Planning

51720	101 County Official/Administrative	\$85,585	\$89,882	\$89,882	\$89,882	\$91,455
51720	103 Assistant(S)	233,261	254,224	254,224	248,962	266,030
51720	105 Supervisor/Director	88,579	93,056	93,056	93,056	94,684
51720	161 Secretary(S)	124,733	139,344	139,344	138,327	141,802
51720	186 Longevity Pay	1,900	2,075	2,075	1,575	1,800
51720	191 Board & Committee Members Fees	23,000	30,000	30,000	29,700	30,000
51720	196 In-Service Training	3,381	7,000	4,130	2,897	7,000
51720	201 Social Security	33,437	37,740	37,740	35,923	38,800
51720	204 Pensions	55,917	61,680	61,680	60,954	63,510
51720	205 Employee And Dependent Insuran	82,367	100,880	101,730	101,728	111,220
51720	209 Disability Insurance	964	1,070	1,070	1,057	1,100
51720	212 Employer Medicare	7,833	8,830	8,830	8,432	9,080
51720	307 Communication	2,307	3,500	3,500	2,723	3,500
51720	308 Consultants	0	0	0	0	50,000
51720	320 Dues And Memberships	12,124	14,000	28,000	26,126	28,750
51720	332 Legal Notices	3,708	3,500	3,500	3,162	3,500
51720	334 Maintenance Agreements	2,253	1,825	2,470	2,447	3,600
51720	337 Maint. & Repair Serv.-Off.Equi	0	1,000	1,000	50	1,000
51720	348 Postal Charges	1,397	2,000	2,000	1,274	2,000
51720	349 Printing, Stationery & Forms	86	0	0	0	0
51720	411 Data Processing Supplies	1,480	4,740	4,740	3,678	4,740
51720	425 Gasoline	5,436	7,500	8,200	7,971	7,500
51720	435 Office Supplies	4,487	6,250	6,250	3,819	10,000
51720	437 Periodicals	331	1,600	955	95	1,000
51720	499 Other Supplies And Materials	1,352	1,700	1,700	1,339	1,700
51720	709 Data Processing Equipment	0	75,700	505,370	505,370	27,575

**Rutherford County Government
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		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
51720	711 Furniture And Fixtures	7,416	800	800	769	800
51720	718 Motor Vehicles	0	63,898	63,898	0	0
Total Planning		\$783,334	\$1,013,794	\$1,456,144	\$1,371,316	\$1,002,146

51750 Codes Compliance-Environmental

51750	307 Communication	\$402	\$600	\$600	\$408	\$600
Total Codes Compliance-Environmental		\$402	\$600	\$600	\$408	\$600

51760 Geographical Information Syste

51760	121 Data Processing Personnel	\$237,320	\$241,552	\$241,552	\$228,964	\$246,209
51760	169 Part-Time Personnel	16,851	20,000	20,000	17,950	20,000
51760	186 Longevity Pay	1,700	1,800	1,800	1,800	1,900
51760	187 Overtime Pay	3,646	4,000	4,000	3,665	4,000
51760	201 Social Security	15,377	16,640	16,640	14,855	16,940
51760	204 Pensions	25,868	26,480	26,480	24,990	26,990
51760	205 Employee And Dependent Insuran	36,882	41,490	41,490	40,777	46,890
51760	209 Disability Insurance	437	450	450	435	460
51760	210 Unemployment Compensation	138	0	0	0	0
51760	212 Employer Medicare	3,596	3,900	3,900	3,474	3,970
51760	317 Data Processing Services	75,048	40,000	40,000	24,424	40,000
51760	320 Dues And Memberships	175	1,200	1,200	400	1,200
51760	331 Legal Services	10,000	10,000	10,000	10,000	0
51760	334 Maintenance Agreements	427,770	575,000	505,000	445,399	575,000
51760	348 Postal Charges	0	500	500	15	500
51760	355 Travel	6,221	9,000	9,000	8,591	15,000
51760	411 Data Processing Supplies	8,765	15,000	15,000	12,675	15,000
51760	709 Data Processing Equipment	123,223	110,000	110,000	79,019	128,000
51760	718 Motor Vehicles	0	25,000	25,000	24,705	0
51760	799 Other Capital Outlay	258,538	525,500	455,500	431,362	195,000
Total Geographical Information Syste		\$1,251,555	\$1,667,512	\$1,527,512	\$1,373,500	\$1,337,059

51800 County Buildings

51800	103 Assistant(S)	\$50,745	\$51,709	\$56,984	\$55,127	\$52,630
51800	105 Supervisor/Director	73,098	74,566	74,566	74,565	78,147
51800	162 Clerical Personnel	33,984	34,639	34,639	34,639	35,245
51800	166 Custodial Personnel	98,097	99,306	99,306	95,850	100,261
51800	167 Maintenance Personnel	189,677	215,467	216,917	208,339	322,097
51800	169 Part-Time Personnel	225,722	335,660	297,795	188,088	282,000
51800	186 Longevity Pay	2,950	3,125	3,125	3,125	3,450
51800	187 Overtime Pay	6,618	7,500	15,500	11,694	7,500
51800	201 Social Security	40,828	50,970	49,795	40,314	54,650
51800	204 Pensions	48,376	51,850	52,860	51,466	63,890
51800	205 Employee And Dependent Insuran	131,375	145,440	148,690	124,617	167,800
51800	209 Disability Insurance	1,017	920	1,000	995	1,130
51800	210 Unemployment Compensation	314	0	0	0	0
51800	212 Employer Medicare	9,549	11,920	11,645	9,428	12,780
51800	307 Communication	48,932	53,000	53,000	53,116	53,500
51800	309 Contracts W/Government Agencie	63,970	97,000	97,000	97,000	97,000
51800	321 Engineering Services	0	0	32,000	28,695	10,000
51800	335 Maint. & Repair Serv. - Bldgs.	51,711	50,000	50,000	48,690	60,000
51800	355 Travel	4,935	10,000	10,000	284	5,000
51800	399 Other Contracted Services	78,247	88,232	108,482	109,189	242,406
51800	410 Custodial Supplies	45,501	65,000	65,000	62,148	65,000

**Rutherford County Government
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51800	425 Gasoline	11,060	20,000	20,000	11,517	15,000
51800	452 Utilities	548,095	555,000	655,000	664,963	931,392
51800	499 Other Supplies & Materials	88,173	110,000	110,000	102,960	100,000
51800	707 Building Improvements	417,802	300,000	347,500	339,969	400,000
51800	709 Data Processing Equipment	1,172	2,500	2,500	0	3,750
51800	717 Maintenance Equipment	40,996	40,000	40,000	31,080	20,000
51800	718 Motor Vehicles	29,713	30,000	30,000	27,442	34,000
Total County Buildings		\$2,342,657	\$2,503,804	\$2,683,304	\$2,475,300	\$3,218,628

51900 Other General Administration

51900	105 Supervisor/Director	\$79,307	\$82,082	\$82,082	\$82,082	\$84,545
51900	116 Teachers	104,970	108,643	108,643	108,643	112,546
51900	140 Salary Supplement	3,500	3,500	3,500	3,500	3,500
51900	169 Part-Time Personnel	15,050	32,435	32,435	16,882	32,435
51900	186 Longevity Pay	1,350	1,400	1,400	1,400	1,525
51900	201 Social Security	11,478	14,140	14,140	11,852	14,550
51900	204 Pensions	20,161	20,860	20,860	20,854	21,550
51900	205 Employee And Dependent Insuran	20,107	22,830	22,830	22,819	25,310
51900	209 Disability Insurance	340	360	360	353	370
51900	212 Employer Medicare	2,902	3,310	3,310	3,017	3,410
51900	307 Communication	12	100	100	14	100
51900	334 Maintenance Agreements	1,755	1,000	1,000	285	1,000
51900	428 Instructional Materials	957	2,700	2,700	1,491	2,700
51900	499 Other Supplies And Materials	779	1,800	1,800	1,389	1,800
Total Other General Administration		\$262,668	\$295,160	\$295,160	\$274,581	\$305,341

51910 Preservation Of Records

51910	101 County Official/Administrative	\$52,659	\$53,727	\$53,727	\$53,727	\$56,259
51910	103 Assistant(S)	21,431	25,476	25,476	20,033	25,930
51910	169 Part-Time Personnel	6,750	7,000	9,925	9,085	7,000
51910	186 Longevity Pay	225	250	250	250	275
51910	201 Social Security	4,780	5,370	5,552	4,869	5,550
51910	204 Pensions	7,922	8,470	8,470	7,777	8,800
51910	205 Employee And Dependent Insuran	17,044	24,580	24,580	19,869	24,070
51910	209 Disability Insurance	136	150	150	135	160
51910	212 Employer Medicare	1,118	1,260	1,303	1,139	1,300
51910	307 Communication	677	1,000	1,000	574	1,000
51910	320 Dues And Memberships	565	600	600	580	600
51910	334 Maintenance Agreements	320	320	320	320	320
51910	348 Postal Charges	130	380	380	93	380
51910	355 Travel	837	500	500	367	500
51910	399 Other Contracted Services	0	1,544	1,544	955	1,544
51910	432 Library Books	0	200	200	0	200
51910	435 Office Supplies	1,587	1,690	1,690	1,678	1,690
51910	499 Other Supplies And Materials	3,885	4,725	4,725	4,660	4,725
51910	599 Other Charges	31,768	36,696	33,546	29,228	37,664
51910	709 Data Processing Equipment	0	0	0	(87)	0
51910	711 Furniture And Fixtures	0	4,500	7,000	6,869	2,500
Total Preservation Of Records		\$151,834	\$178,438	\$180,938	\$162,121	\$180,467

51920 Risk Management

51920	105 Supervisor/Director	\$90,771	\$92,624	\$92,624	\$92,623	\$94,244
51920	162 Clerical Personnel	221,267	231,691	229,681	209,383	260,484

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51920	186 Longevity Pay	1,800	1,775	1,775	1,775	1,325
51920	189 Other Salaries & Wages	82,649	99,142	101,152	101,147	60,174
51920	191 Board & Committee Members Fees	3,300	7,000	7,000	3,500	7,000
51920	201 Social Security	23,650	26,800	26,800	24,026	26,250
51920	204 Pensions	42,221	45,330	45,330	43,083	44,370
51920	205 Employee And Dependent Insuran	67,597	90,190	90,190	76,133	87,490
51920	209 Disability Insurance	727	790	790	743	770
51920	212 Employer Medicare	5,537	6,270	6,270	5,619	6,140
51920	307 Communication	568	800	800	404	600
51920	334 Maintenance Agreements	1,276	1,500	1,750	1,570	1,800
51920	348 Postal Charges	2,063	3,500	3,500	2,502	3,500
51920	355 Travel	1,904	2,600	2,850	2,787	5,600
51920	399 Other Contracted Services	34,000	34,000	34,000	34,000	34,000
51920	425 Gasoline	116	250	250	186	250
51920	435 Office Supplies	12,800	8,500	9,000	8,906	12,500
51920	502 Building And Contents Insuranc	120,967	115,000	115,000	114,981	170,000
51920	506 Liability Insurance	396,406	561,850	561,850	556,836	647,000
51920	508 Premiums On Corporate Surety B	2,743	0	0	0	44,000
51920	599 Other Charges	26,610	42,000	41,000	35,669	42,000
Total Risk Management		\$1,138,972	\$1,371,612	\$1,371,612	\$1,315,873	\$1,549,497
52100	Accounting And Budgeting					
52100	101 County Official/Administrative	\$124,013	\$130,737	\$130,737	\$130,737	\$137,722
52100	119 Accountants/Bookkeepers	614,894	629,382	637,332	637,307	656,103
52100	140 Salary Supplements	5,400	5,400	5,400	5,400	5,400
52100	169 Part-Time Personnel	12,120	19,000	19,000	13,838	19,000
52100	186 Longevity Pay	5,025	4,875	4,875	4,875	4,900
52100	187 Overtime Pay	26	4,500	4,500	306	4,500
52100	191 Board & Committee Members Fees	1,400	1,400	1,400	1,100	1,400
52100	201 Social Security	45,349	49,310	49,805	47,268	51,400
52100	204 Pensions	79,055	82,610	82,610	82,156	86,200
52100	205 Employee And Dependent Insuran	126,325	140,040	140,040	126,861	127,470
52100	209 Disability Insurance	1,326	1,410	1,410	1,364	1,470
52100	212 Employer Medicare	10,664	11,540	11,655	11,057	12,030
52100	305 Audit Services	94,537	94,800	97,375	97,163	100,300
52100	307 Communication	235	400	400	265	400
52100	320 Dues And Memberships	2,119	2,400	2,400	2,069	2,400
52100	334 Maintenance Agreements	1,000	2,000	2,000	2,024	1,800
52100	336 Maint. & Repair Serv. - Equip.	505	2,000	2,000	955	2,000
52100	348 Postal Charges	11,827	12,000	12,000	11,763	12,000
52100	355 Travel	5,056	6,000	3,425	2,593	6,000
52100	399 Other Contracted Services	1,342	1,600	1,600	1,375	1,600
52100	425 Gasoline	260	500	500	258	500
52100	435 Office Supplies	13,827	20,000	20,000	12,735	20,000
52100	509 Refunds	0	0	64,515	64,513	0
52100	709 Data Processing Equipment	8,766	2,000	2,000	1,508	2,000
52100	711 Furniture And Fixtures	3,296	24,000	24,000	22,022	0
Total Accounting And Budgeting		\$1,168,367	\$1,247,904	\$1,320,979	\$1,281,512	\$1,256,595
52300	Property Assessor					
52300	101 County Official/Administrative	\$105,023	\$110,274	\$110,274	\$110,274	\$115,413
52300	106 Deputies	565,946	549,000	549,000	503,809	592,320
52300	140 Salary Supplement	4,500	5,500	5,500	3,500	5,500

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Statement of Appropriations
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Estimated/Appropriated/Actual Account Number		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
52300	169 Part-Time Personnel	3,010	5,000	5,000	3,447	5,000
52300	186 Longevity Pay	3,100	3,525	3,525	3,475	3,975
52300	187 Overtime Pay	0	3,000	3,000	0	3,000
52300	196 In-Service Training	2,699	10,000	10,000	1,879	5,000
52300	201 Social Security	40,584	41,940	41,940	37,025	44,970
52300	204 Pensions	71,992	71,570	71,570	65,685	76,780
52300	205 Employee And Dependent Insuran	137,887	180,460	180,460	131,966	154,210
52300	209 Disability Insurance	1,238	1,220	1,220	1,127	1,310
52300	210 Unemployment Compensation	0	0	20	16	0
52300	212 Employer Medicare	9,531	9,810	9,810	8,723	10,520
52300	307 Communication	940	1,500	1,500	1,023	1,500
52300	320 Dues And Memberships	2,700	3,000	3,000	2,990	3,300
52300	334 Maintenance Agreements	21,206	36,000	36,000	21,994	36,000
52300	336 Maint. & Repair Serv. - Equip.	1,206	2,000	2,000	0	2,000
52300	348 Postal Charges	12,977	12,000	12,000	12,278	13,000
52300	355 Travel	608	2,000	2,000	824	2,000
52300	399 Other Contracted Services	39,150	67,000	67,000	62,851	75,000
52300	411 Data Processing Supplies	3,000	0	0	0	2,500
52300	435 Office Supplies	15,484	25,000	25,000	15,864	17,500
52300	451 Uniforms	2,413	2,500	2,500	675	2,500
52300	499 Other Supplies And Materials	1,214	3,000	3,000	1,530	3,000
52300	709 Data Processing Equipment	12,419	17,500	17,500	12,242	17,500
52300	711 Furniture And Fixtures	6,502	5,000	5,000	4,461	5,000
Total Property Assessor		\$1,065,329	\$1,167,799	\$1,167,819	\$1,007,658	\$1,198,798
52310 Reappraisal Program						
52310	106 Deputy(Ies)	\$564,007	\$701,778	\$701,778	\$653,089	\$687,850
52310	186 Longevity Pay	3,750	3,200	3,200	3,200	2,800
52310	201 Social Security	33,259	43,710	43,710	38,769	42,830
52310	204 Pensions	60,522	75,160	75,160	69,913	73,630
52310	205 Employee And Dependent Insuran	142,096	169,550	169,550	144,934	157,380
52310	209 Disability Insurance	1,039	1,300	1,300	1,191	1,280
52310	212 Employer Medicare	7,778	10,230	10,230	9,068	10,020
52310	307 Communication	9,008	10,000	10,000	9,044	10,000
52310	317 Data Processing Services	102,999	111,000	111,000	103,203	111,700
52310	333 Licenses	0	7,000	7,000	4,249	8,000
52310	336 Maint. & Repair Serv. - Equip.	1,878	2,000	2,000	0	2,000
52310	338 Maint. & Repair Serv. - Vehicl	185	2,000	2,000	318	2,500
52310	348 Postal Charges	10,000	50,000	50,000	49,003	13,000
52310	399 Other Contracted Services	0	0	0	0	5,000
52310	411 Data Processing Supplies	2,015	4,000	4,000	2,773	4,000
52310	425 Gasoline	8,802	20,000	20,000	10,226	12,000
52310	499 Other Supplies And Materials	4,512	5,000	5,000	4,558	5,000
52310	709 Data Processing Equipment	1,266	34,000	34,000	29,854	15,000
Total Reappraisal Program		\$953,116	\$1,249,928	\$1,249,928	\$1,133,392	\$1,163,990
52400 County Trustee's Office						
52400	201 Social Security	\$23,701	\$28,590	\$28,590	\$24,758	\$29,590
52400	204 Pensions	42,159	47,670	47,670	43,863	49,380
52400	205 Employee And Dependent Insurance	71,477	90,580	90,580	72,962	93,090
52400	209 Disability Insurance	719	830	830	747	860
52400	212 Employer Medicare	5,543	6,690	6,690	5,790	6,920
52400	307 Communication	430	500	500	441	500

**Rutherford County Government
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Fund 101

Statement of Appropriations
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Estimated/Appropriated/Actual		Actual	Original	Amended	Estimate	Commission
Account Number		2017	Budget	Budget	Current Year	Approved
			2018	2018	2018	2019
52400	317 Data Processing Services	6,600	8,100	8,100	6,600	8,100
52400	332 Legal Notices, Rec & Ct Costs	236	850	850	219	850
52400	334 Maintenance Agreements	450	850	850	450	850
52400	348 Postal Charges	35,991	49,300	37,053	29,282	35,800
52400	399 Other Contracted Services	4,146	0	12,247	11,697	13,500
52400	435 Office Supplies	9,091	13,000	13,000	4,585	13,000
52400	499 Other Supplies And Materials	0	1,050	1,050	0	1,050
52400	540 Tax Relief Program	598,325	650,000	650,000	583,957	650,000
52400	709 Data Processing Equipment	7,886	8,000	8,000	0	8,000
52400	711 Furniture And Fixtures	1,348	0	0	0	0
Total	County Trustee's Office	\$808,102	\$906,010	\$906,010	\$785,351	\$911,490
52500	County Clerk's Office					
52500	201 Social Security	\$95,653	\$108,680	\$108,680	\$97,075	\$106,880
52500	204 Pensions	170,480	184,780	184,780	173,031	180,620
52500	205 Employee And Dependent Insuran	317,789	381,820	381,820	359,207	427,250
52500	209 Disability Insurance	2,926	3,180	3,180	2,996	3,110
52500	212 Employer Medicare	22,481	25,420	25,420	22,864	25,000
52500	307 Communications	12,693	15,000	12,500	11,423	15,000
52500	317 Data Processing Services	26,429	34,800	34,800	32,888	47,000
52500	334 Maintenance Agreements	3,920	7,600	7,600	3,962	8,000
52500	335 Maint. & Repair Serv. - Bldgs.	16,558	1,500	0	0	0
52500	336 Maint. & Repair Serv. - Equip.	1,757	3,500	2,500	674	3,500
52500	338 Maint. & Repair Serv. - Vehicles	981	800	0	0	500
52500	348 Postal Charges	67,654	62,000	72,000	71,263	65,000
52500	399 Other Contracted Services	1,680	3,500	3,500	2,100	3,500
52500	411 Data Processing Supplies	14,913	20,000	20,000	19,202	20,000
52500	425 Gasoline	1,122	3,000	1,500	1,100	3,000
52500	435 Office Supplies	41,167	35,000	34,300	33,857	35,000
52500	499 Other Supplies And Materials	6,117	6,500	6,500	1,962	6,500
52500	709 Data Processing Equipment	26,063	18,000	42,000	35,767	18,000
52500	719 Office Equipment	5,868	6,000	4,000	3,227	15,000
Total	County Clerk's Office	\$836,251	\$921,080	\$945,080	\$872,598	\$982,860
52600	Data Processing					
52600	101 County Official/Administrative	\$120,508	\$124,835	\$124,835	\$124,835	\$125,453
52600	121 Data Processing Personnel	841,560	867,524	867,564	867,563	988,854
52600	169 Part-Time Personnel	39,056	52,000	52,000	47,212	68,000
52600	186 Longevity Pay	2,875	3,625	3,625	3,625	3,975
52600	187 Overtime Pay	5,067	9,500	9,460	6,476	9,500
52600	201 Social Security	60,549	65,570	65,570	62,889	74,140
52600	204 Pensions	103,403	107,190	107,190	106,862	120,230
52600	205 Employee And Dependent Insuran	135,138	150,440	150,440	150,418	191,250
52600	209 Disability Insurance	1,750	1,840	1,840	1,805	2,070
52600	212 Employer Medicare	14,161	15,340	15,340	14,708	17,340
52600	307 Communication	231,822	265,000	265,000	196,009	240,000
52600	317 Data Processing Services	378,431	342,000	415,000	412,817	410,000
52600	320 Dues And Memberships	2,106	3,000	3,000	2,700	3,200
52600	334 Maintenance Agreements	222,741	253,500	253,500	228,899	270,000
52600	348 Postal Charges	0	800	800	748	1,200
52600	355 Travel	12,336	15,000	15,000	7,071	15,000
52600	411 Data Processing Supplies	59,728	62,000	62,000	60,051	62,000
52600	425 Gasoline	571	1,500	1,500	763	2,200

**Rutherford County Government
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**Estimated/Appropriated/Actual
Account Number**

	Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
52600 709 Data Processing Equipment	692,525	493,000	552,500	551,090	640,000
52600 790 Other Equipment	26,471	16,500	16,500	16,133	16,500
Total Data Processing	\$2,950,798	\$2,850,164	\$2,982,664	\$2,862,674	\$3,260,912

53100 Circuit Court

53100 194 Jury & Witness Expense	\$67,203	\$56,000	\$56,000	\$49,808	\$56,000
53100 201 Social Security	107,379	130,630	130,630	119,604	137,210
53100 204 Pensions	191,247	217,610	217,610	208,897	225,310
53100 205 Employee And Dependent Insurance	392,741	447,870	469,370	464,850	505,550
53100 209 Disability Insurance	3,321	3,770	3,770	3,567	3,900
53100 210 Unemployment Compensation	0	2,000	2,000	0	2,000
53100 212 Employer Medicare	25,535	30,550	30,550	28,184	32,090
53100 307 Communication	3,333	3,500	3,500	3,106	3,500
53100 317 Data Processing Services	106,732	92,900	92,900	7,500	66,000
53100 331 Legal Services	32,654	35,000	35,000	30,074	35,000
53100 334 Maintenance Agreements	18,649	14,500	19,600	19,400	20,000
53100 337 Maint. & Repair Serv.-Off.Equip.	277	2,500	2,500	2,044	2,500
53100 348 Postal Charges	29,078	32,000	32,000	28,505	32,000
53100 435 Office Supplies	48,527	50,000	50,000	46,573	50,000
53100 499 Other Supplies And Materials	293	1,000	1,000	0	1,000
53100 599 Other Charges (Court Cost)	101,403	130,000	124,900	108,832	125,000
53100 709 Data Processing Equipment	243,568	21,000	21,000	12,337	10,000
53100 711 Furniture And Fixtures	3,709	4,000	4,000	491	0
53100 719 Office Equipment	162	10,000	10,000	1,417	10,000
Total Circuit Court	\$1,375,811	\$1,284,830	\$1,306,330	\$1,135,189	\$1,317,060

53110 Circuit Court Judge

53110 103 Assistant(S)	\$54,236	\$54,957	\$54,957	\$54,957	\$55,229
53110 106 Deputy(les)	129,229	141,790	141,790	135,911	170,605
53110 186 Longevity Pay	425	475	475	475	400
53110 201 Social Security	11,137	12,230	12,230	11,604	14,030
53110 204 Pensions	19,603	21,030	21,030	20,397	24,120
53110 205 Employee And Dependent Insuran	32,214	39,920	39,920	35,040	52,920
53110 209 Disability Insurance	353	370	370	355	420
53110 212 Employer Medicare	2,605	2,860	2,860	2,714	3,290
53110 348 Postal Charges	496	300	300	270	300
53110 355 Travel	0	1,000	1,000	0	6,000
53110 499 Other Supplies And Materials	0	500	500	359	500
Total Circuit Court Judge	\$250,298	\$275,432	\$275,432	\$262,082	\$327,814

53300 General Sessions Court

53300 102 Judges	\$618,455	\$653,732	\$653,732	\$633,537	\$667,460
53300 103 Assistants	54,770	55,911	55,911	55,910	56,749
53300 106 Deputy(les)	150,171	158,969	161,269	161,263	164,395
53300 169 Part-Time Personnel	29,431	44,500	42,200	34,332	22,500
53300 186 Longevity Pay	3,425	3,425	3,425	3,425	3,850
53300 187 Overtime Pay	1,996	2,000	2,000	1,993	5,000
53300 189 Other Salaries & Wages	432,970	459,946	459,946	459,262	497,914
53300 201 Social Security	70,556	85,470	85,470	73,752	87,910
53300 204 Pensions	134,492	142,210	142,210	140,206	148,750
53300 205 Employee And Dependent Insuran	175,184	196,610	205,010	200,262	232,770
53300 209 Disability Insurance	1,928	2,460	2,460	2,044	2,570
53300 212 Employer Medicare	18,234	19,990	19,990	18,972	20,560

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53300 307 Communication	2,877	3,200	3,200	2,864	3,200
53300 317 Data Processing Services	17,360	16,800	5,800	3,640	2,240
53300 320 Dues And Memberships	4,233	5,475	5,475	5,234	5,810
53300 322 Evaluation And Testing	4,000	30,000	30,000	12,000	20,000
53300 334 Maintenance Agreements	2,124	2,900	2,900	2,361	2,900
53300 337 Maint. & Repair Serv.-Off.Equi	978	1,000	1,000	0	1,000
53300 348 Postal Charges	0	200	200	8	200
53300 355 Travel	8,337	8,500	13,500	11,664	10,500
53300 432 Library Books	1,487	3,000	3,000	664	3,000
53300 435 Office Supplies	11,990	8,500	14,500	13,342	10,000
53300 451 Uniforms	900	1,200	1,200	1,200	1,200
53300 709 Data Processing Equipment	2,559	0	0	0	0
53300 719 Office Equipment	8,574	5,898	5,898	3,149	0
Total General Sessions Court	\$1,757,031	\$1,911,896	\$1,920,296	\$1,841,084	\$1,970,478
53330 Drug Court					
53330 105 Supervisor/Director	\$67,903	\$72,647	\$72,647	\$72,647	\$78,377
53330 161 Secretary(S)	25,549	31,722	31,722	31,167	35,528
53330 169 Part-Time Personnel	25,891	31,200	58,454	30,942	76,340
53330 186 Longevity Pay	225	325	325	325	450
53330 189 Other Salaries & Wages	241,271	341,922	438,589	360,348	599,865
53330 196 In-Service Training SAMHSA grant	0	0	5,112	2,357	3,275
53330 201 Social Security	21,489	29,630	37,686	29,751	49,020
53330 204 Pensions	35,706	47,610	57,915	49,514	76,150
53330 205 Employee And Dependent Insuran	74,956	78,120	105,471	82,446	159,140
53330 209 Disability Insurance	615	830	965	848	1,330
53330 212 Employer Medicare	5,025	6,930	8,814	6,958	11,480
53330 307 Communication	4,178	3,500	5,300	5,018	5,900
53330 310 Contracts W/Other Public Agencies	0	0	47,389	38,100	63,185
53330 312 Contracts W/Private Agencies SAMI	0	0	22,500	0	63,000
53330 317 Data Processing Services	0	13,200	3,780	0	18,240
53330 320 Dues And Memberships	200	320	320	240	320
53330 333 Licenses	2,555	4,610	4,610	1,470	4,610
53330 334 Maintenance Agreements	1,254	1,200	1,940	1,789	1,920
53330 348 Postal Charges	288	500	500	263	500
53330 351 Rentals	0	0	0	0	13,500
53330 355 Travel	1,175	1,000	1,000	128	2,500
53330 399 Other Contracted Services	0	0	0	0	20,000
53330 413 Drugs And Medical Supplies SAMH	0	0	20,683	6,669	23,483
53330 425 Gasoline	0	500	500	147	1,000
53330 435 Office Supplies	3,433	3,500	5,470	5,240	4,500
53330 499 Other Supplies And Materials	64,408	50,000	70,990	54,809	97,320
53330 524 In Service/Staff Development	4,705	6,954	27,005	31,459	21,451
53330 599 Other Charges Veterans Treatment C	0	0	3,749	0	3,749
53330 709 Data Processing Equipment SAMHS	0	0	6,368	5,837	0
53330 719 Office Equipment SAMHSA grant #	0	0	5,304	4,925	0
Total Drug Court	\$580,826	\$726,220	\$1,045,108	\$823,397	\$1,436,133
53400 Chancery Court					
53400 101 County Official/Administrative	\$105,023	\$110,274	\$110,274	\$110,274	\$115,413
53400 106 Deputy(Ies)	465,210	476,171	474,171	466,194	486,924
53400 164 Attendants	34,411	35,093	35,093	34,702	35,718
53400 169 Part-Time Personnel	28,395	31,900	31,900	28,905	39,000

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Account Number**

		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
53400	186 Longevity Pay	4,200	4,450	4,450	4,450	4,775
53400	187 Overtime Pay	3,181	5,000	7,000	5,434	6,500
53400	194 Jury And Witness Expense	935	5,400	5,400	489	5,400
53400	201 Social Security	38,531	41,100	41,100	39,013	42,680
53400	204 Pensions	65,242	67,270	67,270	65,756	69,220
53400	205 Employee And Dependent Insuran	111,088	119,680	122,080	117,989	125,600
53400	209 Disability Insurance	1,114	1,150	1,150	1,141	1,190
53400	212 Employer Medicare	9,011	9,620	9,620	9,124	9,990
53400	307 Communication	3,332	3,400	3,400	3,498	3,400
53400	317 Data Processing Services	21,930	28,076	28,076	26,476	32,187
53400	320 Dues And Memberships	1,304	1,295	1,295	1,295	1,205
53400	332 Legal Notices	51	15,000	15,000	(3,430)	15,000
53400	334 Maintenance Agreements	6,867	8,592	8,592	6,554	5,550
53400	336 Maint. & Repair Serv. - Equip.	764	1,000	1,000	325	1,000
53400	348 Postal Charges	18,512	26,000	26,000	15,402	20,000
53400	355 Travel	781	2,000	2,000	1,629	2,000
53400	399 Other Contracted Services	678	900	1,425	891	900
53400	435 Office Supplies	18,755	23,000	23,000	18,996	20,000
53400	499 Other Supplies And Materials	500	900	900	904	0
53400	709 Data Processing Equipment	6,172	3,500	3,500	3,357	11,000
53400	719 Office Equipment	0	10,000	9,475	4,890	0
Total	Chancery Court	\$945,987	\$1,030,771	\$1,033,171	\$964,258	\$1,054,652

53500 Juvenile Court

53500	102 Judge(S)	\$161,336	\$163,433	\$163,433	\$163,433	\$166,865
53500	106 Deputy(Ies)	34,411	35,093	35,093	35,092	35,718
53500	161 Secretary(S)	38,559	40,165	40,165	29,111	34,907
53500	169 Part-Time Personnel	27,645	45,240	45,240	16,463	45,240
53500	186 Longevity Pay	250	300	300	100	200
53500	189 Other Salaries & Wages	123,319	127,422	127,422	127,421	217,443
53500	201 Social Security	21,162	25,530	25,530	20,723	31,030
53500	204 Pensions	38,178	39,060	39,060	37,826	48,520
53500	205 Employee And Dependent Insuran	27,826	26,200	29,210	29,207	52,350
53500	209 Disability Insurance	561	680	680	543	850
53500	212 Employer Medicare	5,493	5,970	5,970	5,303	7,260
53500	307 Communication	1,031	1,000	1,000	794	1,000
53500	317 Data Processing Services	4,315	4,700	4,700	360	0
53500	320 Dues And Memberships	2,458	4,400	4,400	2,439	6,600
53500	334 Maintenance Agreements	569	1,160	1,160	684	1,160
53500	348 Postal Charges	99	300	300	22	200
53500	355 Travel	3,227	6,300	6,300	1,324	9,525
53500	399 Other Contracted Services	46,750	110,000	110,000	72,333	30,000
53500	432 Library Books	3,081	3,520	3,520	3,323	3,700
53500	435 Office Supplies	3,486	4,000	4,000	3,735	4,000
53500	451 Uniforms	662	1,250	1,250	824	1,000
53500	499 Other Supplies And Materials	1,672	2,100	2,100	2,100	2,100
53500	709 Data Processing Equipment	188	1,500	1,500	1,146	1,500
Total	Juvenile Court	\$546,278	\$649,323	\$652,333	\$554,306	\$701,168

53600 District Attorney General

53600	103 Assistant(S)	\$122,586	\$135,547	\$135,547	\$130,739	\$137,937
53600	186 Longevity Pay	300	325	325	325	350
53600	201 Social Security	7,457	8,430	8,430	7,967	8,580

**Rutherford County Government
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Estimated/Appropriated/Actual Account Number	Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
53600 204 Pensions	13,100	14,490	14,490	13,972	14,750
53600 205 Employee And Dependent Insuran	14,089	15,850	15,850	14,684	16,770
53600 209 Disability Insurance	225	260	260	232	260
53600 212 Employer Medicare	1,744	1,980	1,980	1,863	2,010
53600 317 Data Processing Services	0	4,700	4,700	0	0
53600 320 Dues And Memberships	400	800	800	400	800
Total District Attorney General	\$159,901	\$182,382	\$182,382	\$170,182	\$181,457
53610 Office Of Public Defender					
53610 103 Assistant(S)	\$92,561	\$112,562	\$112,562	\$112,357	\$114,566
53610 186 Longevity Pay	75	100	100	100	125
53610 201 Social Security	5,551	6,990	6,990	6,831	7,120
53610 204 Pensions	9,875	12,010	12,010	11,988	12,230
53610 205 Employee And Dependent Insuran	10,237	14,000	14,000	12,663	12,510
53610 209 Disability Insurance	170	210	210	208	220
53610 212 Employer Medicare	1,298	1,640	1,640	1,598	1,670
53610 320 Dues And Memberships	800	800	800	800	800
53610 348 Postal Charges	427	400	400	487	400
Total Office Of Public Defender	\$120,994	\$148,712	\$148,712	\$147,032	\$149,641
53900 Other Admin Of Justice					
53900 111 Probation Officer(S)	\$638,883	\$737,013	\$737,013	\$725,536	\$789,611
53900 186 Longevity Pay	400	450	450	450	575
53900 196 In-Service Training	0	0	18,000	17,368	0
53900 201 Social Security	37,751	45,730	45,730	42,724	49,000
53900 204 Pensions	68,148	78,620	78,620	77,389	84,240
53900 205 Employee And Dependent Insurance	159,311	206,740	206,740	196,840	221,960
53900 209 Disability Insurance	1,173	1,370	1,370	1,340	1,470
53900 212 Employer Medicare	8,829	10,700	10,700	9,992	11,460
53900 307 Communication	8,833	9,000	9,000	7,925	9,000
53900 312 Contracts W/Private Agencies	154,761	120,000	120,000	104,273	120,000
53900 317 Data Processing Services	37,915	35,000	35,000	33,600	38,000
53900 334 Maintenance Agreements	1,007	1,000	1,000	560	1,000
53900 335 Maint. & Repair Serv. - Bldgs.	0	4,000	4,000	0	4,000
53900 336 Maint. & Repair Serv. - Equip.	0	2,000	2,000	0	2,000
53900 348 Postal Charges	1,442	3,000	3,000	1,481	3,000
53900 351 Rentals	102,000	102,000	102,000	102,000	102,000
53900 355 Travel	0	12,000	3,000	2,604	12,000
53900 399 Other Contracted Services	54,815	60,000	60,000	56,898	62,000
53900 435 Office Supplies	10,667	15,000	15,000	13,893	15,000
53900 452 Utilities	12,898	16,000	16,000	13,333	16,000
53900 499 Other Supplies And Materials	49,386	66,000	66,000	56,093	66,000
53900 709 Data Processing Equipment	4,204	9,000	0	0	9,000
53900 719 Office Equipment	4,149	0	0	0	0
Total Other Admin Of Justice	\$1,356,572	\$1,534,623	\$1,534,623	\$1,464,299	\$1,617,316
53910 Probation Services					
53910 101 County Official/Administrative	\$70,620	\$72,023	\$72,023	\$72,022	\$73,283
53910 103 Assistant(S)	53,843	56,598	56,598	56,597	60,484
53910 112 Youth Service Officer(S)	190,467	196,490	196,490	189,414	205,446
53910 161 Secretary(S)	32,569	33,965	33,965	33,965	34,133
53910 186 Longevity Pay	2,200	2,375	2,375	2,375	2,550
53910 196 In-Service Training	1,125	1,500	1,500	1,025	1,500

**Rutherford County Government
County General Fund**

Fund 101

Statement of Appropriations
Fiscal Year Ending June 30, 2019

Estimated/Appropriated/Actual Account Number	Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
53910 201 Social Security	20,617	22,410	22,410	20,977	23,310
53910 204 Pensions	37,278	38,540	38,540	37,776	40,080
53910 205 Employee And Dependent Insuran	66,386	66,180	69,930	69,912	76,980
53910 209 Disability Insurance	645	670	670	648	700
53910 212 Employer Medicare	4,822	5,250	5,250	4,906	5,460
53910 307 Communication	1,301	1,700	1,700	1,343	1,700
53910 312 Contracts W/Private Agencies	478,585	464,144	464,144	455,891	417,696
53910 317 Data Processing Services	9,265	9,416	9,416	3,260	2,850
53910 334 Maintenance Agreements	743	1,250	1,250	743	1,250
53910 335 Maint. & Repair Serv. - Bldgs.	0	500	500	0	0
53910 336 Maint. & Repair Serv. - Equip.	0	500	500	0	500
53910 348 Postal Charges	51	100	100	61	100
53910 355 Travel	3,689	4,000	4,000	1,466	4,000
53910 435 Office Supplies	1,330	2,000	2,000	1,190	2,000
53910 499 Other Supplies And Materials	515	900	900	515	900
Total Probation Services	\$976,051	\$980,511	\$984,261	\$954,086	\$954,922
53930 Victim Assistance Programs					
53930 103 Assistant(S)	\$58,675	\$59,259	\$59,634	\$59,632	\$60,314
53930 169 Part-Time Personnel	18,139	20,360	19,985	17,218	0
53930 186 Longevity Pay	100	125	125	125	225
53930 189 Other Salaries & Wages	77,838	81,153	81,153	81,153	118,717
53930 196 In-Service Training	3,129	3,500	3,500	0	5,000
53930 201 Social Security	9,463	9,980	9,980	9,599	11,120
53930 204 Pensions	14,563	14,990	14,990	15,021	19,110
53930 205 Employee And Dependent Insuran	14,331	16,630	16,630	15,635	31,230
53930 209 Disability Insurance	251	260	260	251	340
53930 212 Employer Medicare	2,208	2,340	2,340	2,245	2,600
53930 307 Communication	685	800	800	642	1,000
53930 317 Data Processing Services	0	4,700	4,700	0	0
53930 320 Dues And Memberships	409	475	475	400	475
53930 334 Maintenance Agreements	673	560	560	560	560
53930 348 Postal Charges	0	50	50	0	50
53930 399 Other Contracted Services	4,315	4,315	4,315	360	0
53930 435 Office Supplies	1,605	2,000	2,000	1,830	2,000
53930 719 Office Equipment	2,743	0	0	0	0
Total Victim Assistance Programs	\$209,127	\$221,497	\$221,497	\$204,671	\$252,741
54110 Sheriff's Department					
54110 101 County Official/Administrative	\$106,020	\$133,432	\$133,432	\$133,432	\$139,650
54110 103 Assistant(S)	496,699	399,287	399,287	399,287	408,577
54110 106 Deputy(Ies)	51,507	54,004	54,004	44,567	45,361
54110 107 Detective(S)	1,087,846	1,253,614	1,253,614	1,231,666	1,261,073
54110 109 Captain(S)	341,747	353,557	353,557	352,241	354,549
54110 110 Lieutenant(S)	951,771	997,323	997,323	971,228	932,203
54110 112 Youth Service Officer(S)	2,005,013	2,191,608	2,191,608	2,102,010	2,256,394
54110 115 Sergeant(S)	1,890,220	2,021,039	2,021,039	1,997,867	2,219,838
54110 119 Accountants/Bookkeepers	318,068	323,627	323,627	323,627	288,707
54110 121 Data Processing Personnel	258,023	272,119	272,119	272,119	315,390
54110 140 Salary Supplements	127,200	132,600	132,600	128,400	130,000
54110 148 Dispatchers/Radio Operators	747,307	859,360	859,360	748,423	860,295
54110 162 Clerical Personnel	528,937	549,811	549,811	540,893	557,256
54110 169 Part-Time Personnel	503,166	524,620	524,620	446,392	525,000

**Rutherford County Government
County General Fund**

Fund 101

Statement of Appropriations
Fiscal Year Ending June 30, 2019

Estimated/Appropriated/Actual		Actual	Original	Amended	Estimate	Commission
Account Number		2017	Budget	Budget	Current Year	Approved
			2018	2018	2018	2019
54110	186 Longevity Pay	70,650	76,775	76,775	73,975	79,100
54110	187 Overtime Pay	989,265	919,000	1,134,955	1,095,178	977,000
54110	189 Other Salaries & Wages	3,904,806	4,188,253	4,028,253	3,996,681	4,314,886
54110	194 Jury And Witness Expense	0	10,000	10,000	0	10,000
54110	196 In-Service Training	165,323	185,000	166,660	118,155	177,000
54110	201 Social Security	854,387	945,510	948,990	881,474	971,250
54110	204 Pensions	1,473,114	1,569,730	1,575,700	1,534,523	1,613,960
54110	205 Employee And Dependent Insuran	2,647,185	2,973,270	2,973,270	2,782,450	3,150,506
54110	209 Disability Insurance	23,170	25,160	25,160	24,213	25,820
54110	210 Unemployment Compensation	0	0	0	381	0
54110	212 Employer Medicare	200,045	221,130	221,955	206,467	227,150
54110	307 Communication	260,948	310,000	310,000	253,146	290,000
54110	312 Contracts W/Private Agencies	36,157	60,000	60,000	39,817	45,000
54110	317 Data Processing Services	224,499	380,081	380,081	302,973	485,400
54110	320 Dues And Memberships	9,852	14,184	14,184	11,917	13,150
54110	334 Maintenance Agreements	75,452	100,900	100,900	97,926	128,500
54110	336 Maint. & Repair Serv. - Equip.	32,168	73,400	73,400	67,881	73,000
54110	338 Maint. & Repair Serv.-Vehicles	105,067	150,000	152,807	123,173	150,000
54110	348 Postal Charges	9,999	16,000	16,000	13,497	16,000
54110	349 Printing, Stationery & Forms	7,985	5,300	7,800	4,800	6,500
54110	351 Rentals	1,560	8,700	8,700	5,700	8,700
54110	357 Veterinary Services	5,080	6,500	6,500	6,435	2,200
54110	399 Other Contracted Services	8,227	300	5,207	4,545	300
54110	401 Animal Food & Supplies	10,124	9,625	9,825	8,750	4,000
54110	411 Data Processing Supplies	14,008	15,000	40,000	38,238	32,000
54110	425 Gasoline	464,343	600,000	600,000	583,809	600,000
54110	429 Instructional Supp & Mat	10,705	18,500	18,500	14,055	14,000
54110	431 Law Enforcement Supplies	87,285	56,000	56,000	53,937	56,000
54110	435 Office Supplies	36,277	50,000	50,000	46,268	35,000
54110	437 Periodicals	4,710	9,000	9,000	4,389	5,000
54110	451 Uniforms	149,127	135,000	135,000	132,975	150,714
54110	453 Vehicle Parts	136,494	180,000	180,000	164,547	170,000
54110	499 Other Supplies & Materials	34,077	40,500	47,754	33,841	40,500
54110	505 Judgments	19,580	20,000	20,000	17,596	20,000
54110	599 Other Charges	6,137	16,100	16,100	10,570	7,600
54110	708 Communication Equipment	208,541	180,000	180,000	179,849	180,000
54110	709 Data Processing Equipment	501,867	50,000	50,000	48,966	104,100
54110	716 Law Enforcement Equipment	334,457	200,000	200,000	198,854	233,150
54110	718 Motor Vehicles	1,084,491	470,000	499,065	498,741	647,000
54110	719 Office Equipment	8,609	13,300	10,800	8,278	9,500
54110	790 Other Equipment	5,429	10,000	35,000	32,733	3,000
Total Sheriff's Department		\$23,634,724	\$24,378,219	\$24,520,342	\$23,413,855	\$25,371,279
54120 Special Patrols						
54120	150 Nightwatchmen	\$34,335	\$34,650	\$34,650	\$32,130	\$36,750
54120	201 Social Security	2,039	2,150	2,150	1,903	2,280
54120	204 Pensions	3,660	3,700	3,700	3,425	3,920
54120	212 Employer Medicare	477	510	510	445	540
Total Special Patrols		\$40,511	\$41,010	\$41,010	\$37,903	\$43,490
54130 Traffic Control						
54130	336 Maint. & Repair Serv. - Equip.	\$540	\$7,500	\$7,500	\$1,207	\$7,500
54130	452 Utilities	10,596	12,500	12,500	9,251	12,500
Total Traffic Control		\$11,136	\$20,000	\$20,000	\$10,458	\$20,000

**Rutherford County Government
County General Fund**

Fund 101

Statement of Appropriations
Fiscal Year Ending June 30, 2019
Estimated/Appropriated/Actual
Account Number

		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
54160	Administration Of Sex Offender					
54160	186 Longevity Pay	\$425	\$475	\$475	\$475	\$500
54160	187 Overtime Pay	7,662	5,000	5,000	0	0
54160	189 Other Salaries & Wages	50,348	53,075	53,075	53,075	54,004
54160	196 In-Service Training	695	3,000	2,000	1,439	3,000
54160	201 Social Security	3,537	3,640	3,640	3,244	3,380
54160	204 Pensions	6,172	6,250	6,250	5,660	5,820
54160	205 Employee And Dependent Insuran	5,129	5,180	5,180	4,217	5,520
54160	209 Disability Insurance	85	100	100	80	100
54160	212 Employer Medicare	827	850	850	759	800
54160	435 Office Supplies	0	1,000	1,000	700	1,000
54160	599 Other Charges	2,400	1,600	2,600	2,500	1,600
Total	Administration Of Sex Offender	\$77,280	\$80,170	\$80,170	\$72,149	\$75,724

54210 Jail

54210	103 Assistant(S)	\$85,474	\$78,075	\$78,075	\$76,575	\$79,415
54210	109 Captain(S)	64,186	67,704	67,704	67,704	68,889
54210	110 Lieutenant(S)	279,368	283,033	276,323	269,235	279,196
54210	115 Sergeant(S)	397,604	427,835	434,545	434,542	443,439
54210	160 Guards	3,537,764	4,113,998	3,968,998	3,879,157	4,437,311
54210	162 Clerical Personnel	37,920	33,696	33,696	33,696	34,296
54210	167 Maintenance Personnel	132,603	155,303	155,303	155,303	164,774
54210	169 Part-Time Personnel	30,926	50,000	50,000	37,602	50,000
54210	186 Longevity Pay	21,025	21,825	21,825	21,200	22,275
54210	187 Overtime Pay	325,626	270,000	415,000	386,903	300,000
54210	189 Other Salaries & Wages	613,004	670,868	670,868	652,000	978,154
54210	196 In-Service Training	26,948	26,000	26,000	25,088	30,000
54210	201 Social Security	326,055	382,690	382,690	355,532	425,190
54210	204 Pensions	585,721	652,650	652,650	637,054	725,710
54210	205 Employee And Dependent Insuran	1,184,423	1,416,540	1,416,540	1,239,254	1,561,560
54210	209 Disability Insurance	9,364	10,790	10,790	10,164	12,000
54210	210 Unemployment Compensation	6,859	0	7,500	7,391	0
54210	212 Employer Medicare	76,528	89,500	89,500	83,336	99,440
54210	320 Dues And Memberships	411	1,200	1,200	537	500
54210	334 Maintenance Agreements	60,874	72,139	72,139	54,609	73,500
54210	335 Maint. & Repair Serv. - Bldgs.	207,494	225,000	225,000	215,509	225,000
54210	336 Maint. & Repair Serv. - Equip.	41,168	55,000	55,000	50,781	50,000
54210	349 Printing, Stationery & Forms	14,411	6,000	6,000	4,156	6,000
54210	354 Transp. Other Than Students	40,007	38,000	53,000	49,257	48,000
54210	399 Other Contracted Services	4,486,835	5,780,000	6,075,533	6,425,073	5,973,840
54210	410 Custodial Supplies	117,675	121,000	128,500	126,481	100,000
54210	411 Data Processing Supplies	15,474	25,000	25,000	18,242	10,000
54210	421 Food Preparation Supplies	112,598	135,233	17,733	9,991	25,000
54210	422 Food Supplies	1,147,891	1,300,000	1,069,500	1,043,770	1,144,000
54210	431 Law Enforcement Supplies	19,335	15,000	15,000	11,464	10,000
54210	435 Office Supplies	12,288	15,000	15,000	13,870	15,000
54210	441 Prisoners Clothing	94,906	100,000	127,500	125,419	121,000
54210	451 Uniforms	72,669	60,000	60,000	57,419	55,000
54210	452 Utilities	613,760	700,000	784,000	786,561	735,000
54210	499 Other Supplies & Materials	9,379	3,000	10,000	8,729	0
54210	707 Building Improvements	190,964	350,000	350,000	240,572	375,000
54210	708 Communication Equipment	9,988	20,000	20,000	18,932	20,000

**Rutherford County Government
County General Fund**

Fund 101

Statement of Appropriations
Fiscal Year Ending June 30, 2019

**Estimated/Appropriated/Actual
Account Number**

		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
54210	709 Data Processing Equipment	113,784	73,373	48,373	48,202	60,000
54210	710 Food Service Equipment	672	5,000	5,000	0	2,500
54210	717 Maintenance Equipment	5,000	15,000	15,000	14,829	10,000
54210	719 Office Equipment	0	7,500	7,500	6,649	5,000
54210	790 Other Equipment	24,353	15,000	194,000	193,092	15,000
Total	Jail	\$15,153,334	\$17,887,952	\$18,137,985	\$17,895,880	\$18,790,989

54220 Workhouse/Penal Farm Operation

54220	101 County Official/Administrative	\$71,082	\$75,241	\$75,241	\$73,741	\$78,655
54220	109 Captains	64,018	59,870	59,870	59,870	60,936
54220	110 Lieutenant(S)	52,904	59,815	59,815	59,814	116,737
54220	115 Sergeants	281,455	299,625	299,625	299,623	251,110
54220	160 Guards	1,101,251	1,159,140	1,157,740	1,118,777	1,244,665
54220	161 Secretary	32,827	33,448	33,448	33,447	35,245
54220	162 Clerical Personnel	190,306	193,676	193,676	190,600	147,037
54220	169 Part-Time Personnel	18,432	18,500	19,900	19,451	18,500
54220	186 Longevity Pay	5,950	6,075	6,075	5,325	6,475
54220	187 Overtime Pay	46,227	50,000	50,000	43,239	50,000
54220	191 Board & Committee Members Fees	4,300	4,800	4,800	4,200	4,800
54220	196 In-Service Training	15,422	20,000	20,000	13,120	15,000
54220	201 Social Security	111,422	121,540	121,540	113,052	124,880
54220	204 Pensions	196,785	206,480	206,480	200,457	212,230
54220	205 Employee And Dependent Insuran	369,945	432,300	432,300	381,941	439,060
54220	209 Disability Insurance	3,195	3,480	3,480	3,270	3,580
54220	210 Unemployment Compensation	62	0	3,000	3,449	0
54220	212 Employer Medicare	26,076	28,430	28,430	26,621	29,210
54220	307 Communication	7,446	7,000	8,000	7,693	7,500
54220	312 Contracts W/Private Agencies	66,107	72,976	98,391	90,382	0
54220	320 Dues And Memberships	528	17,000	17,000	15,488	1,700
54220	322 Evaluation And Testing	0	1,000	1,000	917	1,000
54220	334 Maintenance Agreements	30,475	40,000	40,000	30,452	40,000
54220	335 Maint. & Repair Serv. - Bldgs.	46,549	51,000	51,000	24,029	60,000
54220	336 Maint. & Repair Serv. - Equip.	21,719	22,000	22,000	19,855	30,000
54220	338 Maint. & Repair Serv. - Vehicl	7,611	9,000	9,000	3,011	9,000
54220	340 Medical And Dental Services	250	3,500	3,500	0	3,500
54220	348 Postal Charges	1,047	500	500	177	350
54220	355 Travel BJA 2016-MO-BX-0023 -Jus	0	0	5,064	1,740	0
54220	399 Other Contracted Services	688,976	785,000	785,000	829,902	800,000
54220	410 Custodial Supplies	31,655	35,000	35,000	32,566	40,000
54220	411 Data Processing Supplies	5,932	6,000	6,000	3,124	6,000
54220	413 Drugs And Medical Supplies	969	3,000	3,000	1,041	3,000
54220	418 Equipment & Machinery Parts	2,380	2,500	2,500	1,496	2,500
54220	425 Gasoline	5,671	12,000	12,000	7,571	12,000
54220	431 Law Enforcement Supplies	4,653	5,000	5,000	3,352	5,000
54220	435 Office Supplies	6,656	8,000	8,000	6,146	8,000
54220	441 Prisoners Clothing	11,292	15,000	15,000	5,917	10,000
54220	451 Uniforms	9,147	12,000	12,000	7,257	10,000
54220	452 Utilities	250,269	250,000	250,000	267,332	260,000
54220	499 Other Supplies And Materials	19,197	20,000	20,000	9,982	15,000
54220	709 Data Processing Equipment	0	0	0	0	110,000
54220	719 Office Equipment	0	8,000	7,000	5,706	0
Total	Workhouse/Penal Farm Operation	\$3,810,188	\$4,157,896	\$4,191,375	\$4,025,133	\$4,272,670

**Rutherford County Government
County General Fund**

Fund 101

Statement of Appropriations
Fiscal Year Ending June 30, 2019

**Estimated/Appropriated/Actual
Account Number**

		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
54240	Juvenile Services					
54240	101 County Official/Administrative	\$77,923	\$79,515	\$79,515	\$79,514	\$85,619
54240	109 Captain(S)	62,392	65,395	65,395	65,395	66,539
54240	110 Lieutenant(S)	49,547	51,984	51,984	51,984	52,909
54240	115 Sergeant(S)	217,408	238,070	231,070	227,910	278,962
54240	160 Guards	236,552	281,808	277,308	266,026	283,331
54240	161 Secretary(S)	74,301	75,758	75,758	75,758	77,094
54240	164 Attendants	487,436	520,972	495,472	490,142	622,541
54240	169 Part-Time Personnel	80,702	132,462	163,270	87,329	135,341
54240	186 Longevity Pay	3,100	3,550	3,550	3,375	3,500
54240	187 Overtime Pay	57,568	35,000	72,000	71,810	40,000
54240	189 Other Salaries & Wages Title 1 Gar	43,953	45,361	48,361	45,361	46,169
54240	196 In-Service Training	5,455	5,000	5,000	5,000	6,000
54240	201 Social Security	82,930	94,861	96,957	86,795	104,913
54240	204 Pensions	139,660	152,734	148,521	146,232	165,950
54240	205 Employee And Dependent Insuran	255,071	311,335	311,335	294,397	366,020
54240	209 Disability Insurance	2,289	2,765	2,655	2,441	2,810
54240	212 Employer Medicare	19,394	22,188	22,678	20,299	24,539
54240	307 Communication	2,463	3,000	2,700	2,735	3,000
54240	317 Data Processing Services	12,330	12,850	4,612	4,569	6,000
54240	320 Dues And Memberships	285	360	360	360	350
54240	334 Maintenance Agreements	7,217	7,768	8,068	8,009	8,100
54240	335 Maint. & Repair Serv. - Bldgs.	585	1,000	0	0	1,000
54240	336 Maint. & Repair Serv. - Equip.	1,803	2,992	1,650	1,598	1,500
54240	338 Maint. & Repair Serv. - Vehicl	78	1,500	1,750	1,660	1,800
54240	340 Medical & Dental Services	87,000	156,000	156,000	156,000	160,680
54240	348 Postal Charges	354	500	500	575	500
54240	349 Printing, Stationery & Forms	1,074	1,500	600	577	1,500
54240	355 Travel	2,613	4,000	3,800	2,238	4,000
54240	399 Other Contracted Services	74,798	79,500	69,500	68,518	100,000
54240	425 Gasoline	317	500	700	550	500
54240	429 Instructional Supp & Mat Title 1 Gr	8,109	4,372	0	0	0
54240	435 Office Supplies	4,724	5,000	5,000	4,725	5,000
54240	451 Uniforms	4,933	4,100	4,100	4,023	5,000
54240	499 Other Supplies And Materials	44,896	42,740	51,000	50,255	40,000
54240	599 Other Charges Title 1 Grant	2,184	1,215	0	0	0
54240	709 Data Processing Equipment	300	0	6,838	6,836	0
54240	790 Other Equipment	8,265	18,248	16,848	16,799	160,000
Total	Juvenile Services	\$2,160,009	\$2,465,903	\$2,484,855	\$2,349,795	\$2,861,167
54320	Rural Fire Protection					
54320	101 County Official/Administrative	\$75,648	\$81,658	\$81,658	\$80,253	\$85,505
54320	140 Salary Supplements	13,800	16,800	16,800	15,000	15,600
54320	163 Educational Assistants	36,995	38,871	38,871	36,580	34,907
54320	169 Part-Time Personnel	52,910	35,000	60,570	59,730	42,000
54320	186 Longevity Pay	200	975	975	900	1,200
54320	187 Overtime Pay	30,484	20,000	31,640	28,749	30,000
54320	189 Other Salaries & Wages	942,966	1,057,962	1,043,962	1,027,141	1,104,778
54320	201 Social Security	69,321	77,580	79,030	74,975	81,470
54320	204 Pensions	117,357	129,660	129,660	125,052	135,600
54320	205 Employee And Dependent Insuran	214,719	243,860	243,860	231,862	259,410
54320	209 Disability Insurance	1,909	2,190	2,190	2,126	2,270
54320	212 Employer Medicare	16,212	18,150	18,490	17,535	19,060

**Rutherford County Government
County General Fund**

Fund 101

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

	Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
54320 307 Communication	34,176	36,350	36,350	39,061	38,050
54320 316 Contributions	102,000	2,000	2,000	2,000	2,000
54320 320 Dues And Memberships	1,179	1,200	1,200	1,168	1,200
54320 322 Evaluation And Testing	20,000	20,000	25,000	25,081	25,000
54320 334 Maintenance Agreements	19,774	20,000	24,033	24,626	31,608
54320 335 Maint. & Repair Serv. - Bldgs.	11,357	10,000	11,500	11,413	15,000
54320 336 Maint. & Repair Serv. - Equip.	2,814	4,500	5,500	4,412	6,000
54320 338 Maint. & Repair Serv. - Vehicles	100,265	100,000	85,967	88,439	100,000
54320 347 Pest Control	396	1,200	1,200	1,187	1,200
54320 348 Postal Charges	0	100	100	52	150
54320 355 Travel	8,227	4,000	4,000	1,886	6,000
54320 359 Disposal Fees	264	1,285	1,285	312	1,285
54320 399 Other Contracted Services	270,000	270,000	270,000	270,000	300,000
54320 410 Custodial Supplies	2,909	3,000	3,000	2,597	3,000
54320 412 Diesel Fuel	50,485	41,000	61,000	54,355	50,000
54320 413 Drugs And Medical Supplies	4,786	10,000	11,000	10,819	10,000
54320 425 Gasoline	8,363	9,500	11,500	10,617	9,500
54320 429 Instructional Supp & Mat	1,916	2,000	1,000	973	2,500
54320 435 Office Supplies	4,543	4,000	4,000	3,991	4,300
54320 451 Uniforms	25,256	20,000	20,000	18,999	25,000
54320 452 Utilities	43,076	50,000	50,000	42,463	50,000
54320 499 Other Supplies And Materials	28,071	31,000	28,500	26,784	31,000
54320 701 Administration Equipment	43,658	50,000	50,000	49,881	52,500
54320 708 Communication Equipment	5,915	10,000	10,000	9,999	15,000
54320 711 Furniture And Fixtures	610	4,000	4,000	3,877	4,000
54320 718 Motor Vehicles	1,199,677	1,175,000	1,175,000	1,174,369	1,175,000
54320 724 Site Development	80,000	0	0	0	0
54320 790 Other Equipment	103,378	80,000	105,000	104,985	80,000
Total Rural Fire Protection	\$3,745,616	\$3,682,841	\$3,749,841	\$3,684,249	\$3,851,093

54430 Disaster Relief

54430 101 County Official/Administrative	\$80,058	\$81,658	\$81,658	\$81,657	\$83,086
54430 103 Assistant(S)	63,828	65,097	65,097	65,096	66,236
54430 105 Supervisor/Director	92,009	96,637	96,637	96,637	98,358
54430 161 Secretary	42,894	43,805	43,805	43,805	44,571
54430 186 Longevity Pay	700	925	925	925	1,025
54430 187 Overtime Pay	0	2,000	2,000	0	2,000
54430 196 In-Service Training	0	500	500	32	500
54430 201 Social Security	16,385	17,990	17,990	16,701	18,310
54430 204 Pensions	29,794	30,930	30,930	30,713	31,480
54430 205 Employee And Dependent Insuran	59,683	66,850	66,850	66,838	73,850
54430 209 Disability Insurance	514	540	540	532	550
54430 212 Employer Medicare	3,832	4,210	4,210	3,906	4,290
54430 307 Communications	13,434	15,000	15,000	14,943	18,000
54430 320 Dues And Memberships	1,577	2,012	2,012	1,742	1,600
54430 334 Maintenance Agreements	213,100	10,000	10,000	8,203	238,067
54430 335 Maint. & Repair Serv. - Bldgs.	1,957	12,000	12,000	11,774	8,000
54430 336 Maint. & Repair Serv. - Equip.	3,168	10,000	13,500	11,506	10,000
54430 338 Maint. & Repair Serv. - Vehicl	7,596	5,000	5,000	1,606	2,500
54430 348 Postal Charges	23	50	50	36	200
54430 349 Printing, Stationery & Forms	130	500	500	264	500
54430 351 Rentals	7,849	32,500	32,500	32,164	34,000
54430 355 Travel	567	4,000	4,000	2,224	6,000

**Rutherford County Government
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Estimated/Appropriated/Actual Account Number		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
54430	399 Other Contracted Services	748	6,000	6,000	2,804	6,020
54430	411 Data Processing Supplies	879	750	750	0	750
54430	412 Diesel Fuel	0	2,000	2,000	159	1,000
54430	415 Electricity	15,612	16,000	16,000	16,156	16,000
54430	425 Gasoline	4,147	6,000	6,000	5,941	6,000
54430	429 Instructional Supp & Mat	839	1,000	1,000	897	1,000
54430	435 Office Supplies	1,526	1,800	1,800	1,742	1,800
54430	451 Uniforms	2,829	3,000	3,000	2,272	3,000
54430	499 Other Supplies & Materials	3,891	9,000	9,000	8,858	8,000
54430	708 Communications Equipment	441,331	125,000	121,500	121,225	248,500
54430	709 Data Processing Equipment	3,660	26,000	26,000	24,531	34,808
54430	711 Furniture And Fixtures	1,834	3,000	3,000	3,000	3,000
54430	718 Motor Vehicles	34,000	42,000	42,000	42,000	40,000
54430	790 Other Equipment	119,228	0	130,102	98,846	0
Total Disaster Relief		\$1,269,622	\$743,754	\$873,856	\$819,735	\$1,113,001
54510	Inspection And Regulation					
54510	101 County Official/Administrative	\$77,748	\$64,891	\$64,891	\$61,082	\$66,509
54510	106 Deputies	428,772	444,976	453,516	453,522	438,891
54510	140 Salary Supplements	4,500	6,000	6,000	5,000	1,000
54510	162 Clerical Personnel	113,350	118,161	118,161	118,049	122,331
54510	186 Longevity Pay	5,275	4,750	4,750	4,750	5,025
54510	191 Board & Committee Members Fees	500	1,000	1,000	400	1,000
54510	201 Social Security	37,251	39,610	40,140	37,668	39,360
54510	204 Pensions	65,646	67,990	67,990	67,569	67,560
54510	205 Employee And Dependent Insuran	133,317	149,300	149,800	149,775	159,310
54510	209 Disability Insurance	1,127	1,170	1,170	1,155	1,170
54510	212 Employer Medicare	8,712	9,270	9,395	8,810	9,210
54510	307 Communication	8,582	10,000	10,000	9,477	10,000
54510	317 Data Processing Services	0	10,000	0	0	0
54510	320 Dues & Memberships	1,520	1,600	1,600	1,195	1,600
54510	334 Maintenance Agreements	945	16,000	1,000	910	16,000
54510	348 Postal Charges	556	800	800	316	800
54510	349 Printing, Stationery & Forms	995	1,200	1,200	1,182	1,200
54510	355 Travel	3,095	3,200	3,200	3,179	6,200
54510	399 Other Contracted Services	300	3,000	1,000	300	3,000
54510	425 Gasoline	8,821	10,000	12,000	11,501	12,000
54510	435 Office Supplies	5,904	5,000	5,000	4,940	5,000
54510	451 Uniforms	486	600	600	534	600
54510	499 Other Supplies And Materials	2,682	2,700	2,700	2,661	2,700
54510	524 In Service/Staff Development	2,645	4,000	4,000	3,941	1,000
54510	709 Data Processing Equipment	2,921	2,000	2,000	521	5,000
54510	718 Motor Vehicles	23,998	44,000	44,000	43,793	48,000
Total Inspection And Regulation		\$939,648	\$1,021,218	\$1,005,913	\$992,230	\$1,024,466
55110	Local Health Center					
55110	169 Part-Time Personnel	\$0	\$9,400	\$9,325	\$0	\$9,400
55110	186 Longevity Pay	875	1,025	1,025	1,025	1,125
55110	189 Other Salaries & Wages	216,777	246,543	246,618	246,617	253,493
55110	201 Social Security	13,303	15,940	15,940	15,542	16,370
55110	204 Pensions	23,202	26,400	26,400	26,398	27,150
55110	205 Employee And Dependent Insuran	39,913	32,420	45,830	45,823	51,750
55110	209 Disability Insurance	398	460	460	456	470

**Rutherford County Government
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Estimated/Appropriated/Actual		Actual	Original	Amended	Estimate	Commission
Account Number		2017	Budget	Budget	Current Year	Approved
			2018	2018	2018	2019
55110	212 Employer Medicare	3,111	3,730	3,730	3,635	3,830
55110	307 Communication	19,777	17,000	18,000	19,878	17,000
55110	309 Contracts W/Government Agencie	125,623	125,623	94,217	94,217	125,623
55110	335 Maint. & Repair Serv. - Bldgs.	15,174	15,000	15,325	12,034	18,000
55110	336 Maint. & Repair Serv. - Equip.	1,648	5,000	5,000	4,752	7,000
55110	355 Travel	2,221	4,000	4,000	3,008	4,000
55110	399 Other Contracted Services	47,727	57,375	57,375	47,868	57,375
55110	413 Drugs And Medical Supplies	6,916	12,500	11,500	5,863	5,500
55110	452 Utilities	69,179	72,000	71,675	68,191	72,000
55110	499 Other Supplies & Materials	15,848	16,000	16,000	12,868	16,000
55110	524 In Service/Staff Development	0	500	500	165	2,500
55110	599 Other Charges	2,759	2,752	34,158	3,565	2,752
Total Local Health Center		\$604,451	\$663,668	\$677,078	\$611,905	\$691,338
55120	Rabies And Animal Control					
55120	101 County Official/Administrative	\$69,072	\$70,422	\$70,422	\$70,421	\$75,828
55120	105 Supervisor	76,692	80,536	80,536	80,448	80,794
55120	164 Attendants	489,301	513,343	511,593	497,347	557,844
55120	169 Part-Time Personnel	119,323	206,655	152,860	120,258	185,000
55120	186 Longevity Pay	1,625	1,725	1,725	1,625	1,550
55120	187 Overtime Pay	23,588	28,000	44,000	38,701	32,000
55120	189 Other Salaries & Wages	70,620	76,345	76,345	76,344	150,233
55120	201 Social Security	51,262	60,580	61,790	52,817	67,170
55120	204 Pensions	77,897	82,130	83,650	81,576	95,760
55120	205 Employee And Dependent Insuran	155,479	173,550	182,050	181,841	229,410
55120	209 Disability Insurance	1,279	1,380	1,410	1,329	1,600
55120	210 Unemployment Compensation	3	1,500	3,500	3,183	1,500
55120	212 Employer Medicare	11,989	14,170	14,455	12,352	15,710
55120	302 Advertising	8,371	10,000	10,000	9,569	10,000
55120	304 Architects	11,600	0	0	0	0
55120	307 Communication	15,216	15,500	15,500	15,499	16,000
55120	320 Dues And Memberships	1,895	2,200	2,200	1,705	2,500
55120	334 Maintenance Agreements	24,116	26,000	26,000	25,719	26,000
55120	335 Maint. & Repair Serv. - Bldgs.	16,642	19,000	41,640	38,403	26,000
55120	338 Maint. & Repair Serv.-Vehicles	8,331	11,000	11,000	9,502	11,000
55120	348 Postal Charges	177	250	250	204	250
55120	355 Travel	6,431	7,000	15,500	10,864	7,000
55120	357 Veterinary Services	7,346	10,500	40,500	31,840	3,000
55120	399 Other Contracted Services	75,000	76,500	75,000	75,000	76,500
55120	401 Animal Food And Supplies	17,760	18,000	18,000	17,033	18,000
55120	410 Custodial Supplies	13,967	15,000	15,000	14,830	15,000
55120	413 Drugs And Medical Supplies	83,009	95,000	97,500	96,719	110,000
55120	425 Gasoline	29,390	35,000	41,300	40,725	40,000
55120	435 Office Supplies	7,936	8,000	9,187	8,914	8,500
55120	451 Uniforms	3,775	5,000	5,000	4,962	5,000
55120	452 Utilities	46,340	55,000	55,000	46,407	55,000
55120	499 Other Supplies And Materials	13,977	10,500	11,200	10,117	14,500
55120	509 Refunds	435	700	700	243	700
55120	707 Building Improvements	33,298	0	10,000	8,581	0
55120	708 Communication Equipment	0	500	0	0	0
55120	709 Data Processing Equipment	2,049	13,500	13,500	13,088	5,000
55120	718 Motor Vehicles	51,110	24,500	23,813	23,813	24,500
55120	790 Other Equipment	32,657	20,000	101,353	101,126	40,000
Total Rabies And Animal Control		\$1,658,958	\$1,788,986	\$1,923,479	\$1,823,105	\$2,008,849

**Rutherford County Government
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		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
55160	Dental Health Program					
55160	320 Dues And Memberships	\$400	\$400	\$400	\$400	\$400
55160	340 Medical And Dental Services	10,099	11,450	11,450	8,803	11,450
Total	Dental Health Program	\$10,499	\$11,850	\$11,850	\$9,203	\$11,850
55170	Alcohol And Drug Programs					
55170	310 Contracts W/Other Public Agenc	\$14,012	\$0	\$5,796	\$5,779	\$0
55170	355 Travel	1,105	0	748	725	0
55170	499 Other Supplies And Materials	29,459	0	15,210	9,999	0
55170	599 Other Charges	49,978	0	63,651	61,850	0
Total	Alcohol And Drug Programs	\$94,554	\$0	\$85,405	\$78,353	\$0
55190	Other Local Health Services					
55190	131 Medical Personnel	\$1,338,465	\$1,702,769	\$1,734,129	\$1,419,676	\$1,791,975
55190	186 Longevity Pay	6,675	6,950	6,950	6,850	7,075
55190	201 Social Security	79,652	106,010	107,955	83,760	111,550
55190	204 Pensions	141,294	172,680	176,022	150,128	191,780
55190	205 Employee And Dependent Insuran	290,097	432,620	440,539	333,813	460,190
55190	209 Disability Insurance	2,430	2,990	3,050	2,588	3,150
55190	210 Unemployment Compensation	0	0	1,100	1,100	0
55190	212 Employer Medicare	18,628	24,800	25,255	19,589	26,090
55190	307 Communication	0	500	500	0	500
55190	355 Travel	14,642	20,000	20,000	16,034	20,000
55190	499 Other Supplies And Materials	0	13,100	5,400	0	13,100
55190	506 Liability Insurance	0	3,900	3,900	2,000	3,900
55190	599 Other Charges	0	0	95,000	46,144	52,856
Total	Other Local Health Services	\$1,891,883	\$2,486,319	\$2,619,800	\$2,081,682	\$2,682,166
55510	General Welfare Assistance					
55510	316 Contributions	\$53,550	\$55,000	\$55,000	\$55,000	\$57,750
Total	General Welfare Assistance	\$53,550	\$55,000	\$55,000	\$55,000	\$57,750
55710	Sanitation And Waste Removal					
55710	312 Contracts W/Private Agencies	\$36,103	\$36,110	\$36,110	\$36,103	\$36,110
Total	Sanitation And Waste Removal	\$36,103	\$36,110	\$36,110	\$36,103	\$36,110
55900	Other Public Health & Welfare					
55900	340 Medical & Dental Services	\$15,600	\$18,000	\$18,000	\$15,600	\$18,000
55900	399 Other Contracted Services	331,050	330,000	420,000	399,345	375,000
Total	Other Public Health & Welfare	\$346,650	\$348,000	\$438,000	\$414,945	\$393,000
56100	Adult Activities					
56100	316 Contributions	\$36,000	\$36,000	\$36,000	\$36,000	\$37,800
Total	Adult Activities	\$36,000	\$36,000	\$36,000	\$36,000	\$37,800
56300	Senior Citizens Assistance					
56300	316 Contributions	\$2,000	\$2,000	\$2,000	\$2,000	\$0
Total	Senior Citizens Assistance	\$2,000	\$2,000	\$2,000	\$2,000	\$0
56500	Libraries					
56500	316 Contributions	\$1,700,000	\$1,600,000	\$1,600,000	\$1,600,000	\$1,700,000
Total	Libraries	\$1,700,000	\$1,600,000	\$1,600,000	\$1,600,000	\$1,700,000

**Rutherford County Government
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		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
56700	Parks And Fair Boards					
56700	105 Supervisor/Director	\$34,200	\$35,500	\$35,500	\$35,500	\$36,500
56700	189 Other Salaries & Wages	172,514	210,000	210,000	161,376	210,000
56700	191 Board & Committee Members Fees	2,950	3,000	3,000	2,700	3,000
56700	201 Social Security	10,879	15,410	15,410	9,218	15,470
56700	212 Employer Medicare	3,041	3,610	3,610	2,894	3,620
56700	316 Contributions	214,533	205,000	245,000	225,868	233,500
56700	335 Maint. & Repair Serv. - Bldgs.	0	1,500	1,500	0	1,500
56700	339 Matching Share	19,966	25,000	25,000	4,666	25,000
56700	348 Postal Charges	123	125	125	74	125
56700	355 Travel	1,807	2,500	2,500	1,778	2,500
56700	399 Other Contracted Services	47,250	50,000	50,000	35,080	50,000
56700	418 Equipment And Machinery Parts	13,088	22,500	22,500	11,508	22,500
56700	435 Office Supplies	624	270	270	110	270
56700	499 Other Supplies & Materials	75	1,620	1,620	0	1,620
Total	Parks And Fair Boards	\$521,050	\$576,035	\$616,035	\$490,772	\$605,605
56900	Other Social, Cultural & Rec					
56900	316 Contributions	542,967	790,967	790,967	790,967	722,512
Total	Other Social, Cultural & Rec	\$542,967	\$790,967	\$790,967	\$790,967	\$722,512
57100	Agriculture Extension Service					
57100	116 Teachers	\$53,008	\$53,443	\$53,443	\$53,443	\$53,708
57100	169 Part-Time Personnel	61,520	64,000	64,000	46,212	64,000
57100	186 Longevity Pay	500	550	550	550	600
57100	189 Other Salaries & Wages	32,249	32,862	32,862	32,862	38,585
57100	191 Board & Committee Members Fees	1,300	1,750	1,750	1,000	1,750
57100	201 Social Security	8,829	9,470	9,470	7,899	9,840
57100	204 Pensions	9,142	9,260	9,260	9,259	9,910
57100	205 Employee And Dependent Insuran	19,858	22,340	22,340	19,753	18,960
57100	209 Disability Insurance	157	160	160	160	180
57100	212 Employer Medicare	2,065	2,220	2,220	1,850	2,310
57100	302 Advertising	2,730	3,000	3,000	2,980	3,000
57100	307 Communications	2,807	3,000	3,000	3,094	3,000
57100	309 Contracts W/Government Agencie	387,854	436,453	436,453	425,623	449,676
57100	317 Data Processing Services	88	0	0	0	0
57100	335 Maint. & Repair Serv. - Bldgs.	102,350	0	0	0	0
57100	348 Postal Charges	1,960	1,500	1,500	980	1,500
57100	420 Fertilizer, Lime, Chemicals &	730	2,000	2,000	996	2,000
57100	425 Gasoline	2,216	3,500	3,500	2,461	3,500
57100	435 Office Supplies	2,085	3,000	3,000	2,652	3,000
57100	452 Utilities	107,075	110,000	110,000	111,693	110,000
57100	499 Other Supplies And Materials	6,371	10,000	35,000	32,088	10,000
Total	Agriculture Extension Service	\$804,894	\$768,508	\$793,508	\$755,555	\$785,519
57500	Soil Conservation					
57500	103 Assistant(S)	\$25,998	\$31,723	\$31,723	\$31,722	\$32,287
57500	169 Part-Time Personnel	4,192	21,900	0	0	0
57500	186 Longevity Pay	0	0	0	0	75
57500	189 Other Salaries & Wages	0	0	30,000	16,154	31,167
57500	201 Social Security	1,867	3,330	3,835	2,863	3,940
57500	204 Pensions	2,771	3,390	6,590	5,104	6,780

**Rutherford County Government
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		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
57500	205 Employee And Dependent Insuran	3,212	6,670	15,670	11,369	16,750
57500	209 Disability Insurance	48	60	115	91	120
57500	212 Employer Medicare	437	780	900	670	930
57500	316 Contributions	20,000	20,000	20,000	20,000	20,000
Total Soil Conservation		\$58,525	\$87,853	\$108,833	\$87,973	\$112,049
57800	Storm Water Management					
57800	103 Assistant(S)	\$52,927	\$59,382	\$59,382	\$55,132	\$60,440
57800	169 Part-Time Personnel	34,053	31,600	31,600	26,253	36,800
57800	186 Longevity Pay	175	225	225	225	275
57800	189 Other Salaries & Wages	40,079	40,832	40,832	40,832	41,559
57800	196 In-Service Training	2,290	3,500	1,800	1,753	4,000
57800	201 Social Security	8,442	8,190	8,190	7,353	8,630
57800	204 Pensions	9,933	10,710	10,710	10,254	10,910
57800	205 Employee And Dependent Insuran	22,599	23,250	23,250	23,247	24,770
57800	209 Disability Insurance	172	190	190	175	190
57800	212 Employer Medicare	1,974	1,920	1,920	1,720	2,020
57800	307 Communication	2,326	2,750	2,750	2,692	2,750
57800	320 Dues And Memberships	1,440	1,500	1,500	1,150	2,000
57800	348 Postal Charges	176	500	500	91	500
57800	349 Printing, Stationery & Forms	0	250	250	0	250
57800	355 Travel	569	1,000	1,000	459	1,000
57800	399 Other Contracted Services	3,460	8,500	8,500	8,460	9,500
57800	411 Data Processing Supplies	0	500	500	204	500
57800	425 Gasoline	2,498	4,000	4,000	2,570	4,000
57800	435 Office Supplies	316	1,500	600	471	1,500
57800	451 Uniforms	299	750	750	117	750
57800	499 Other Supplies And Materials	8,620	12,000	12,000	11,655	9,600
57800	709 Data Processing Equipment	35,959	1,800	4,400	4,323	1,000
57800	718 Motor Vehicles	0	28,660	28,660	28,640	0
57800	729 Transportation Equipment	468	0	0	0	0
Total Storm Water Management		\$228,775	\$243,509	\$243,509	\$227,776	\$222,944
58110	Tourism					
58110	316 Contributions	\$705,599	\$677,000	\$797,000	\$739,603	\$766,850
Total Tourism		\$705,599	\$677,000	\$797,000	\$739,603	\$766,850
58120	Industrial Development					
58120	310 Contracts W/Other Public Agenc	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000
58120	316 Contributions	0	96,500	96,500	96,500	96,500
Total Industrial Development		\$135,000	\$231,500	\$231,500	\$231,500	\$231,500
58190	Other Economic & Community Dev					
58190	310 Contracts W/Other Public Agenc	\$7,785	\$9,031	\$9,031	\$10,035	\$0
58190	399 Other Contracted Services	163,185	151,089	151,089	144,756	0
Total Other Economic & Community Dev		\$170,970	\$160,120	\$160,120	\$154,791	\$0
58400	Other Charges					
58400	142 Mechanic	\$53,843	\$56,598	\$56,598	\$56,597	\$57,588
58400	149 Laborers	73,902	83,859	83,919	83,858	85,338
58400	186 Longevity Pay	1,025	975	975	975	1,025
58400	187 Overtime Pay	1,134	1,000	5,000	5,184	5,000
58400	201 Social Security	7,953	8,840	9,090	8,925	9,240

**Rutherford County Government
County General Fund**

Fund 101

Statement of Appropriations
Fiscal Year Ending June 30, 2019

**Estimated/Appropriated/Actual
Account Number**

		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
58400	204 Pensions	13,848	15,190	15,625	15,629	15,880
58400	205 Employee And Dependent Insuran	17,973	15,510	20,660	20,652	22,010
58400	209 Disability Insurance	229	260	260	258	270
58400	212 Employer Medicare	1,860	2,070	2,130	2,087	2,160
58400	307 Communications	1,163	1,200	1,200	1,233	1,200
58400	322 Evaluation And Testing	1,223	1,500	1,500	1,115	1,500
58400	334 Maintenance Agreements	0	2,600	2,600	0	0
58400	355 Travel	4,160	6,000	5,195	5,894	6,000
58400	418 Equipment & Machinery Parts	1,418	2,500	2,500	1,706	2,500
58400	425 Gasoline	1,515	4,500	4,500	1,849	4,500
58400	452 Utilities	15,670	22,000	18,000	16,664	18,000
58400	453 Vehicle Parts	16,947	32,000	32,000	24,176	32,000
58400	499 Other Supplies & Materials	9,382	11,000	11,000	6,239	11,000
58400	718 Motor Vehicles	0	0	0	0	42,415
58400	790 Other Equipment	0	0	0	0	6,500
Total Other Charges		\$223,245	\$267,602	\$272,752	\$253,041	\$324,126
58600	Employee Benefits					
58600	205 Employee And Dependent Insuran	\$0	\$75,000	\$10,130	\$0	\$75,000
58600	210 Unemployment Compensation	0	20,000	6,340	0	20,000
58600	299 Other Fringe Benefits	399,993	426,800	426,800	439,225	515,500
58600	513 Worker's Compensation Ins	276,500	276,500	426,500	426,500	276,500
Total Employee Benefits		\$676,493	\$798,300	\$869,770	\$865,725	\$887,000
58700	Payments To Cities					
58700	309 Contracts W/Government Agencie	\$2,003,479	\$2,010,000	\$2,010,000	\$2,003,479	\$2,010,000
Total Payments To Cities		\$2,003,479	\$2,010,000	\$2,010,000	\$2,003,479	\$2,010,000
58900	Miscellaneous					
58900	425 Gasoline	\$0	\$100,000	\$71,700	\$0	\$100,000
58900	505 Judgments	2,000,000	800,000	650,000	450,000	800,000
58900	510 Trustee's Commission	1,198,472	1,191,800	1,306,800	1,275,866	1,235,000
Total Miscellaneous		\$3,198,472	\$2,091,800	\$2,028,500	\$1,725,866	\$2,135,000
99100	Transfers Out					
99100	590 Transfers To Other Funds	\$1,650,500	\$0	\$681,700	\$681,700	\$0
Total Transfers Out		\$1,650,500	\$0	\$681,700	\$681,700	\$0
Total	Expenditures	\$93,071,483	\$97,342,521	\$102,884,621	\$97,522,562	\$103,067,769

RUTHERFORD COUNTY TENNESSEE

2018-2019

Solid Waste & Sanitation Fund 116

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



Solid Waste/Sanitation Fund

Fund 116

Estimated Revenues, Expenditures & Available Funds

For the Fiscal Year Ended June 30, 2019

	Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
REVENUES					
Local Taxes	\$2,612,758	\$2,000,000	\$2,350,000	\$2,557,548	\$2,280,000
Charges For Current Serv	1,581,340	1,400,000	1,807,000	1,812,635	875,000
Other Local Revenues	\$434,852	\$330,000	\$443,445	\$484,721	\$400,000
State Of Tennessee	430,739	477,200	467,903	461,719	692,440
Federal Government	\$0	\$0	\$0	\$0	\$0
Other Sources (NonRev)	85,357	0	100,000	41,933	0
Total Revenues	\$5,145,046	\$4,207,200	\$5,168,348	\$5,358,556	\$4,247,440
EXPENDITURES					
Sanitation Education/Information	\$137,301	\$249,590	\$273,374	\$233,130	\$200,587
Convenience Centers	2,184,115	2,567,591	2,700,287	2,169,739	3,191,862
Other Waste Collection	\$179,111	\$219,495	\$269,495	\$236,015	\$226,746
Landfill Operation And Maintenance	1,369,052	1,342,192	1,340,992	1,253,354	823,385
Postclosure Care Costs	\$485,724	\$482,500	\$735,500	\$578,849	\$864,500
Employee Benefits	25,000	25,000	25,000	25,000	25,000
Miscellaneous	\$67,213	\$73,680	\$75,680	\$67,741	\$73,680
Total Expenditures	\$4,447,516	\$4,960,048	\$5,420,328	\$4,563,828	\$5,405,760

Revenues over(under) Expenditures \$794,728

Estimated Revenues over (under) Appropriations (\$1,158,320)

Un/Assigned Fund Balance July 1 \$7,556,536 \$8,406,203

Adjustments to Un/assigned fund Balance 54,939

Change to Fund Balance 794,728 (1,158,320)

Un/Assigned Fund Balance June 30 \$8,406,203 \$7,247,883

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

Fund 116

Statement of Estimated Revenues

Fiscal Year Ending June 30, 2019

Account Number	Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
Revenue					
Local Taxes					
40210 Local Option Sales Tax	\$2,612,758	\$2,000,000	\$2,350,000	\$2,557,548	\$2,280,000
Total Local Taxes	\$2,612,758	\$2,000,000	\$2,350,000	\$2,557,548	\$2,280,000
Charges For Current Services					
43110 Tipping Fees	\$736,491	\$550,000	\$845,000	\$846,519	\$25,000
43112 Surcharge - Host Agency	844,849	850,000	962,000	966,116	850,000
Total Charges For Current Services	\$1,581,340	\$1,400,000	\$1,807,000	\$1,812,635	\$875,000
Other Local Revenues					
44145 Sale Of Recycled Materials	\$429,983	\$330,000	\$425,000	\$466,276	\$400,000
44170 Miscellaneous Refunds	0	0	15	15	0
44530 Sale Of Equipment	4,869	0	18,430	18,430	0
Total Other Local Revenues	\$434,852	\$330,000	\$443,445	\$484,721	\$400,000
State Of Tennessee					
46170 Solid Waste Grants	\$31,697	\$25,000	\$56,200	\$56,226	\$273,240
46430 Litter Program	92,820	113,200	113,200	106,227	113,200
46990 Other State Revenues	306,222	339,000	298,503	299,266	306,000
Total State Of Tennessee	\$430,739	\$477,200	\$467,903	\$461,719	\$692,440
Federal Government					
47230 Disaster Relief	\$0	\$0	\$0	\$0	\$0
Total Federal Government	\$0	\$0	\$0	\$0	\$0
Other Gov'ts & Citizens Groups					
48130 Contributions	\$119	\$0	\$0	\$0	\$0
48140 Contracted Services	85,238	0	100,000	41,933	0
Total Other Sources (NonRevenues)	\$85,357	\$0	\$100,000	\$41,933	\$0
Total Revenues	\$5,145,046	\$4,207,200	\$5,168,348	\$5,358,556	\$4,247,440

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

Fund 116

Statement of Appropriations
Fiscal Year Ending June 30, 2019

**Estimated/Appropriated/Actual
Account Number**

		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
55720	Sanitation Education/Information					
55720	149 Laborers	\$29,211	\$59,003	\$59,003	\$52,278	\$59,191
55720	169 Part-Time Personnel	12,444	17,555	17,555	1,532	16,218
55720	186 Longevity Pay	375	425	425	425	475
55720	187 Overtime Pay	37	900	900	4	900
55720	189 Other Salaries & Wages	45,172	46,057	46,057	46,057	46,863
55720	201 Social Security	5,194	7,690	7,690	6,025	7,670
55720	204 Pensions	7,973	11,350	11,350	10,528	11,460
55720	205 Employee And Dependent Insurance	17,612	30,360	30,360	21,557	25,310
55720	209 Disability Insurance	145	200	200	180	200
55720	212 Employer Medicare	1,215	1,800	1,800	1,409	1,800
55720	355 Travel	0	250	415	415	500
55720	425 Gasoline	7,192	10,000	11,200	10,090	10,000
55720	429 Instructional Supp & Mat	1,902	2,000	2,000	1,943	2,000
55720	499 Other Supplies And Materials	8,829	12,000	12,000	8,297	12,000
55720	718 Motor Vehicles	0	50,000	72,419	72,390	6,000
Total	Sanitation Education/Information	\$137,301	\$249,590	\$273,374	\$233,130	\$200,587
55732	Convenience Centers					
55732	105 Supervisor/Director	\$77,923	\$84,541	\$84,541	\$84,540	\$90,073
55732	141 Foremen	45,433	46,334	46,334	46,334	47,145
55732	147 Truck Drivers	440,668	489,534	434,534	420,050	532,423
55732	149 Laborers	427,024	459,139	459,139	431,544	477,530
55732	162 Clerical Personnel	64,925	71,128	71,128	71,128	72,283
55732	167 Maintenance Personnel	42,883	43,695	43,695	43,695	44,473
55732	169 Part-Time Personnel	0	33,315	33,315	0	33,315
55732	186 Longevity Pay	3,100	2,625	2,625	2,625	3,050
55732	187 Overtime Pay	33,319	36,000	91,000	65,979	36,000
55732	201 Social Security	68,523	78,520	78,520	70,407	82,860
55732	204 Pensions	75,454	82,500	82,500	78,222	88,000
55732	205 Employee And Dependent Insurance	138,029	144,170	144,170	117,775	153,740
55732	209 Disability Insurance	1,272	1,370	1,370	1,215	1,460
55732	212 Employer Medicare	16,041	18,370	18,370	16,475	19,380
55732	302 Advertising	3,287	20,000	16,000	1,985	20,000
55732	307 Communication	23,366	21,000	25,000	25,710	25,000
55732	312 Contracts W/Private Agencies	12,757	16,000	16,000	14,596	16,000
55732	321 Engineering Services	2,160	15,000	15,000	0	25,000
55732	322 Evaluation And Testing	1,186	1,250	1,250	1,082	1,250
55732	335 Maint. & Repair Serv. - Bldgs.	4,245	15,000	15,000	7,133	15,000
55732	336 Maint. & Repair Serv. - Equip.	46,858	70,000	70,000	51,367	70,000
55732	338 Maint & Repair Service - Vehic	90,187	100,000	110,000	98,631	100,000
55732	348 Postal Charges	29	100	100	8	100
55732	351 Rentals	9,000	10,000	10,000	9,000	11,500
55732	353 Towing Services	1,088	3,000	3,000	2,102	3,000
55732	355 Travel	2,165	3,000	2,835	1,294	3,000
55732	399 Other Contracted Services Used Oil	0	0	20,000	0	20,000
55732	402 Asphalt	0	60,000	18,000	0	60,000
55732	409 Crushed Stone	1,265	5,000	5,000	478	5,000
55732	412 Diesel Fuel	144,785	180,000	205,000	196,014	180,000
55732	418 Equipment & Machinery Parts	40,635	75,000	75,000	48,420	75,000
55732	425 Gasoline	5,870	8,000	8,000	4,851	8,000
55732	433 Lubricants	5,645	9,000	9,000	4,612	9,000
55732	435 Office Supplies	259	1,000	1,000	0	1,000

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

Fund 116

Statement of Appropriations
Fiscal Year Ending June 30, 2019

Estimated/Appropriated/Actual Account Number		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
55732	450 Tires And Tubes	68,181	75,000	82,000	64,696	75,000
55732	451 Uniforms	4,946	8,000	8,000	4,749	6,000
55732	452 Utilities	20,254	21,000	23,000	22,724	21,500
55732	467 Fencing	219	10,000	8,000	0	10,000
55732	499 Other Supplies And Materials	9,757	13,000	28,580	8,600	28,580
55732	708 Communication Equipment	995	1,000	1,000	618	1,000
55732	709 Data Processing Equipment	358	6,000	6,000	254	2,500
55732	718 Motor Vehicles	248,029	170,000	147,581	147,581	338,000
55732	724 Site Development	1,995	20,000	20,000	3,245	220,000
55732	733 Solid Waste Equipment	0	40,000	159,700	0	159,700
Total	Convenience Centers	\$2,184,115	\$2,567,591	\$2,700,287	\$2,169,739	\$3,191,862
55739	Other Waste Collection					
55739	149 Laborers	\$29,848	\$30,395	\$30,395	\$30,395	\$33,711
55739	169 Part-Time Personnel	40,918	45,360	45,360	36,314	47,520
55739	186 Longevity Pay	75	100	100	100	125
55739	187 Overtime Pay	507	1,500	1,500	318	1,500
55739	201 Social Security	4,688	4,800	4,800	4,132	5,140
55739	204 Pensions	3,244	3,420	3,420	3,279	3,770
55739	205 Employee And Dependent Insurance	7,770	8,830	8,830	8,823	9,900
55739	209 Disability Insurance	56	60	60	56	70
55739	212 Employer Medicare	1,097	1,130	1,130	966	1,210
55739	307 Communication	363	500	500	365	400
55739	312 Contracts W/Private Agencies	66,403	80,000	80,000	75,108	80,000
55739	336 Maint. & Repair Serv. - Equip.	1,363	2,400	2,400	0	2,400
55739	399 Other Contracted Services	20,193	22,000	78,000	74,051	22,000
55739	499 Other Supplies And Materials	2,586	4,000	4,000	2,108	4,000
55739	724 Site Development	0	15,000	9,000	0	15,000
Total	Other Waste Collection	\$179,111	\$219,495	\$269,495	\$236,015	\$226,746
55754	Landfill Operation And Maintenance					
55754	142 Mechanic(S)	\$43,209	\$45,325	\$45,325	\$45,325	\$46,118
55754	162 Clerical Personnel	31,052	31,167	31,197	31,197	31,722
55754	186 Longevity Pay	375	400	400	400	425
55754	187 Overtime Pay	4,925	5,000	4,970	4,245	5,000
55754	201 Social Security	4,869	5,080	5,080	4,956	5,170
55754	204 Pensions	8,481	8,730	8,730	8,652	8,880
55754	205 Employee And Dependent Insurance	9,541	11,850	11,850	11,843	12,510
55754	209 Disability Insurance	136	150	150	142	150
55754	212 Employer Medicare	1,139	1,190	1,190	1,159	1,210
55754	302 Advertising	61	1,000	1,000	0	1,000
55754	307 Communication	1,996	4,100	4,100	1,610	3,000
55754	312 Contracts W/Private Agencies	938,786	800,000	800,000	788,130	300,000
55754	321 Engineering Services	33,563	50,000	50,000	43,698	50,000
55754	336 Maint. & Repair Serv. - Equip.	1,002	10,000	8,300	1,292	10,000
55754	338 Maint. & Repair Serv. - Vehicles	271	2,000	2,000	400	2,000
55754	348 Postal Charges	4	100	100	5	100
55754	351 Rentals	1,417	4,000	4,000	1,460	4,000
55754	355 Travel	2,982	5,000	5,000	2,260	5,000
55754	359 Disposal Fees	240,656	260,000	260,000	265,902	260,000
55754	409 Crushed Stone	19,910	25,000	25,000	13,969	8,000
55754	411 Data Processing Supplies	3,177	3,000	3,000	1,778	2,000
55754	412 Diesel Fuel	7,662	10,000	10,000	3,513	10,000

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

Fund 116

Statement of Appropriations
Fiscal Year Ending June 30, 2019

**Estimated/Appropriated/Actual
Account Number**

		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
55754	417 Equipment Parts - Light	0	1,500	1,500	0	1,500
55754	418 Equipment & Machinery Parts	3,093	12,000	11,000	4,691	12,000
55754	420 Fertilizer, Lime, Chemicals & Seed	0	20,000	20,000	2,637	20,000
55754	424 Garage Supplies	0	1,500	1,500	0	1,500
55754	425 Gasoline	721	1,500	300	0	1,500
55754	433 Lubricants	539	2,000	2,000	1,348	2,000
55754	446 Small Tools	467	1,000	1,000	583	1,000
55754	450 Tires And Tubes	0	2,000	2,000	633	2,000
55754	451 Uniforms	1,991	2,600	2,600	1,901	2,600
55754	452 Utilities	4,856	8,000	10,700	7,767	6,000
55754	453 Vehicle Parts	0	1,500	1,500	0	1,500
55754	467 Fencing	0	1,500	1,500	0	1,500
55754	499 Other Supplies And Materials	2,171	4,000	4,000	1,858	4,000
Total Landfill Operation And Maintenance		\$1,369,052	\$1,342,192	\$1,340,992	\$1,253,354	\$823,385
55770	Postclosure Care Costs					
55770	308 Consultants	\$170,475	\$0	\$200,000	\$200,000	\$90,000
55770	312 Contracts W/Private Agencies	126,030	200,000	200,000	179,170	400,000
55770	321 Engineering Services	34,161	52,500	52,500	27,045	52,500
55770	359 Disposal Fees	0	2,000	2,000	0	2,000
55770	366 Contracts For Postclosure Care	141,403	125,000	178,000	125,364	200,000
55770	409 Crushed Stone	0	3,000	3,000	2,986	20,000
55770	420 Fertilizer, Lime, Chemicals & Seed	625	50,000	50,000	4,765	50,000
55770	463 Testing	12,939	45,000	45,000	36,265	45,000
55770	499 Other Supplies And Materials	91	5,000	5,000	3,254	5,000
Total Postclosure Care Costs		\$485,724	\$482,500	\$735,500	\$578,849	\$864,500
58600	Employee Benefits					
58600	513 Worker's Compensation Ins	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total Employee Benefits		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
58900	Miscellaneous					
58900	502 Building And Contents Insurance	\$3,346	\$3,680	\$3,680	\$3,230	\$3,680
58900	505 Judgments	11,000	11,000	11,000	11,000	11,000
58900	506 Liability Insurance	7,119	9,000	9,000	7,235	9,000
58900	510 Trustee's Commission	45,748	50,000	52,000	46,276	50,000
Total Miscellaneous		\$67,213	\$73,680	\$75,680	\$67,741	\$73,680
Total Expenditures		\$4,447,516	\$4,960,048	\$5,420,328	\$4,563,828	\$5,405,760

RUTHERFORD COUNTY TENNESSEE

2018-2019

Ambulance Fund 118

The Ambulance Fund was created in 2009 by the Board of Commissioners of Rutherford County to account solely for the financial operations of the Ambulance Service. While the Ambulance Service generates revenues through patient charges, an additional 5.18 cents of the property tax is needed to help provide sufficient revenues to cover their appropriations. Currently there are 12 ambulance stations located within the county to serve all county residents. Officials with the Ambulance Service intend to provide non-emergency transport services beginning this fiscal year.



Ambulance Fund
Fund 118
Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2019

	Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
REVENUES					
Local Taxes	\$4,695,962	\$4,736,552	\$4,903,452	\$4,901,107	\$4,873,935
Charges Current Services	7,771,489	7,909,000	8,294,000	8,316,641	8,296,500
Other Local Revenues	12,679	3,500	12,300	13,873	3,500
State Of Tennessee	5,625	0	11,000	13,325	10,000
Federal Revenue	165,532	0	0	0	0
Other Sources	0	0	0	0	0
Total Revenues	\$12,651,287	\$12,649,052	\$13,220,752	\$13,244,946	\$13,183,935
EXPENDITURES					
Ambulance/Emergency Medical Services	\$12,357,030	\$14,110,952	\$14,277,702	\$13,384,531	\$14,896,447
Other Local Health Services	0	0	0	0	236,465
Transfers Out	0	0	4,381	4,381	0
Total Expenditures	\$12,357,030	\$14,110,952	\$14,282,083	\$13,388,912	\$15,132,912

Revenues over(under) Expenditures (\$143,966)

Estimated Revenues over (under) Appropriations (\$1,948,977)

Un/Assigned Fund Balance July 1	\$3,864,713	\$3,753,321
Adjustments to Un/assigned fund Balance	32,574	
Change to Fund Balance	<u>(143,966)</u>	<u>(1,948,977)</u>
Un/Assigned Fund Balance June 30	<u>\$3,753,321</u>	<u>\$1,804,344</u>

**Rutherford County Government
Ambulance Fund**

Fund 118

Statement of Estimated Revenues

Fiscal Year Ending June 30, 2019

Account Number Estimated/Actual	Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
Revenue					
Local Taxes					
40110 Current Property Tax	\$4,460,147	\$4,507,179	\$4,677,179	\$4,675,247	\$4,659,262
40120 Trustee's Collect. - Prior Yr.	50,631	54,200	45,200	45,083	44,400
40130 Circuit Clerk/Clerk & Mast. Coll.-F	31,486	24,500	24,500	22,834	19,700
40140 Interest And Penalty	11,446	8,600	9,000	9,432	9,800
40150 Pick-Up Taxes	5,238	3,700	9,200	8,778	4,900
40161 Payments In Lieu Of Taxes-Tva	374	373	373	374	373
40270 Business Tax	136,640	138,000	138,000	139,359	135,500
Total Local Taxes	\$4,695,962	\$4,736,552	\$4,903,452	\$4,901,107	\$4,873,935
Charges For Current Services					
43120 Patient Charges	\$7,536,206	\$7,700,000	\$8,080,000	\$8,084,035	\$7,850,000
43130 Past Due Collections - Ambulance	141,109	120,000	120,000	126,130	120,000
43190 Other General Service Charges	0	0	0	0	236,500
43517 Tuition	0	0	0	5,940	0
43990 Other Charges For Services	94,174	89,000	94,000	100,536	90,000
Total Charges Current Serv	\$7,771,489	\$7,909,000	\$8,294,000	\$8,316,641	\$8,296,500
Other Local Revenues					
44130 Sale Of Materials And Supplies	\$3,450	\$3,500	\$3,500	\$4,073	\$3,500
44530 Sale Of Equipment	1,729	0	0	0	0
44570 Contributions & Gifts	7,500	0	8,800	9,800	0
Total Other Local Revenues	\$12,679	\$3,500	\$12,300	\$13,873	\$3,500
State Of Tennessee					
46990 Other State Revenues	\$5,625	\$0	\$11,000	\$13,325	\$10,000
Total State Of Tennessee	\$5,625	\$0	\$11,000	\$13,325	\$10,000
Federal Government					
47230 Disaster Relief	\$29,946	\$0	\$0	\$0	\$0
47990 Other Direct Federal Revenue	135,586	0	0	0	0
Total Federal Revenue	\$165,532	\$0	\$0	\$0	\$0
Other Sources					
49700 Insurance Recovery	\$0	\$0	\$0	\$0	\$0
Total Other Sources	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$12,651,287	\$12,649,052	\$13,220,752	\$13,244,946	\$13,183,935

**Rutherford County Government
Ambulance Fund**

Fund 118

Statement of Appropriations
Fiscal Year Ending June 30, 2019

Estimated/Appropriated/Actual		Actual	Original	Amended	Estimate	Commission
Account Number		2017	Budget	Budget	Current Year	Approved
			2018	2018	2018	2019
55130	Ambulance/Emergency Medical Services					
55130	101 County Official/Administrative	\$98,317	\$102,503	\$102,503	\$102,503	\$109,012
55130	105 Supervisor/Director	1,332,676	1,319,747	1,319,747	1,319,745	1,385,502
55130	119 Accountants/Bookkeepers	211,077	271,881	271,881	257,670	229,957
55130	133 Paraprofessionals	4,098,968	5,141,924	4,996,924	4,853,472	5,163,138
55130	148 Dispatchers/Radio Operators	445,152	553,381	513,381	501,155	572,965
55130	167 Maintenance Personnel	32,827	35,454	35,454	35,454	37,107
55130	169 Part-Time Personnel	530,000	400,000	500,000	446,218	500,000
55130	186 Longevity Pay	33,925	34,925	34,925	34,075	36,100
55130	187 Overtime Pay	413,734	300,000	385,000	385,000	400,000
55130	196 In-Service Training	24,670	53,000	53,000	34,738	59,800
55130	201 Social Security	430,544	505,910	505,910	474,107	522,900
55130	204 Pensions	706,428	827,200	827,200	792,236	845,750
55130	205 Employee And Dependent Insurance	1,153,014	1,450,150	1,450,150	1,283,478	1,455,730
55130	209 Disability Insurance	8,550	13,740	13,740	10,296	13,860
55130	212 Employer Medicare	100,692	118,320	118,320	110,880	122,290
55130	307 Communication	95,745	100,000	95,000	91,269	100,000
55130	312 Contracts W/Private Agencies	80,439	134,360	104,360	80,819	164,360
55130	321 Engineering Services	0	0	0	0	25,000
55130	322 Evaluation And Testing	2,753	8,000	8,000	8,000	8,000
55130	335 Maint. & Repair Serv. - Bldgs.	36,401	66,500	66,500	57,667	72,000
55130	338 Maint. & Repair Serv. - Vehicles	121,491	200,000	200,000	119,678	200,000
55130	340 Medical & Dental Services	13,100	13,500	13,500	13,500	13,500
55130	347 Pest Control	5,712	6,168	6,168	6,097	6,132
55130	348 Postal Charges	643	1,200	1,200	809	1,000
55130	349 Printing, Stationery & Forms	1,335	2,000	2,000	1,196	2,000
55130	355 Travel	2,476	7,000	7,000	2,968	7,000
55130	399 Other Contracted Services	368,306	446,794	481,794	469,988	462,730
55130	410 Custodial Supplies	11,026	18,000	18,000	13,480	18,000
55130	411 Data Processing Supplies	9,180	17,224	17,224	14,322	15,260
55130	413 Drugs And Medical Supplies	316,272	375,000	412,000	391,479	432,400
55130	425 Gasoline	161,630	180,000	205,000	204,873	200,000
55130	429 Instructional Supp & Mat	5,972	18,000	18,000	17,140	17,500
55130	435 Office Supplies	10,631	19,650	19,650	8,265	19,650
55130	451 Uniforms	61,792	60,000	60,000	56,153	60,000
55130	452 Utilities	95,009	132,180	132,180	101,281	132,180
55130	499 Other Supplies And Materials	33,732	58,902	58,902	37,608	58,825
55130	505 Judgments	30,000	63,000	63,000	40,000	50,000
55130	509 Refunds	49,512	60,000	60,000	47,599	60,000
55130	510 Trustee's Commission	170,259	173,000	185,000	180,516	180,000
55130	513 Worker's Compensation Insurance	50,000	50,000	50,000	50,000	50,000
55130	524 In Service/Staff Development	1,134	20,000	45,000	44,448	20,000
55130	530 Assessments & Penalties	0	0	139,750	139,724	188,000
55130	599 Other Charges	76,890	70,000	70,000	48,026	70,000
55130	707 Building Improvements	22,658	10,000	10,000	3,200	0
55130	708 Communication Equipment	8,762	81,000	81,000	66,147	76,800
55130	709 Data Processing Equipment	60,783	64,619	52,619	9,252	59,499
55130	718 Motor Vehicles	547,540	416,000	416,000	395,970	488,000
55130	719 Office Equipment	8,040	3,320	3,320	0	0
55130	735 Health Equipment	277,233	106,200	46,200	22,030	178,000
55130	790 Other Equipment	0	1,200	1,200	0	6,500
Total	Ambulance/Emergency Medical Service	\$12,357,030	\$14,110,952	\$14,277,702	\$13,384,531	\$14,896,447

**Rutherford County Government
Ambulance Fund**

Fund 118

Statement of Appropriations
Fiscal Year Ending June 30, 2019

**Estimated/Appropriated/Actual
Account Number**

		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
55190	Other Local Health Services					
55190	133 Paraprofessionals	\$0	\$0	\$0	\$0	\$133,580
55190	169 Part-Time Personnel	0	0	0	0	5,550
55190	187 Overtime Pay	0	0	0	0	6,895
55190	201 Social Security	0	0	0	0	9,060
55190	204 Pensions	0	0	0	0	14,980
55190	205 Employee And Dependent Insurance	0	0	0	0	55,430
55190	209 Disability Insurance	0	0	0	0	250
55190	212 Employer Medicare	0	0	0	0	2,120
55190	338 Maint. & Repair Serv. - Vehicles	0	0	0	0	2,000
55190	425 Gasoline	0	0	0	0	6,600
Total	Other Local Health Services	\$0	\$0	\$0	\$0	\$236,465
99100	Transfers Out					
99100	590 Transfers To Other Funds	\$0	\$0	\$4,381	\$4,381	\$0
Total	Transfers Out	\$0	\$0	\$4,381	\$4,381	\$0
Total	Expenditures	\$12,357,030	\$14,110,952	\$14,282,083	\$13,388,912	\$15,132,912

RUTHERFORD COUNTY TENNESSEE

2018-2019

Industrial Development Fund 119

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



Industrial/Economic Development Fund

Fund 119

Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2019

	Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
REVENUES					
Other Local Revenues					
44110 Interest Earned	\$86,522	\$84,433	\$84,433	\$84,433	\$82,675
Total Revenues	\$86,522	\$84,433	\$84,433	\$84,433	\$82,675
EXPENDITURES					
58120 Industrial Development					
58120 316 Contributions	\$96,500	\$0	\$0	\$0	\$0
58120 510 Trustee's Commission	865	855	855	844	827
58120 590 Transfers To Other Funds	196,775	195,395	195,395	195,395	199,015
Total Industrial Development	\$294,140	\$196,250	\$196,250	\$196,239	\$199,842
58700 Payments To Cities					
58700 309 Contracts W/Government Agencies	\$17,030	\$0	\$0	\$0	\$0
Total Payments To Cities	\$17,030	\$0	\$0	\$0	\$0
Total Expenditures	\$311,170	\$196,250	\$196,250	\$196,239	\$199,842

Revenues over(under) Expenditures (\$111,806)
Estimated Revenues over (under) Appropriations (\$117,167)

Un/Assigned Fund Balance July 1	\$126,963	\$166,319
Adjustments to Un/assigned fund Balance	151,162	156,540
Change to Fund Balance	<u>(111,806)</u>	<u>(117,167)</u>
Un/Assigned Fund Balance June 30	<u>\$166,319</u>	<u>\$205,692</u>

RUTHERFORD COUNTY TENNESSEE

2018-2019

Asset Forfeiture Fund

Special Purpose

121

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



Special Purpose Fund (Asset Forfeiture)

Fund 121

Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2019

	Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
REVENUES					
Other Local Revenues					
44110 Interest Earned	\$1,523	\$0	\$0	\$2,779	\$2,000
Total Other Local Revenues	\$1,523	\$0	\$0	\$2,779	\$2,000
Federal Government					
47700 Asset Forfeiture Funds	150,590	0	39,048	39,048	0
Total Federal Government	\$150,590	\$0	\$39,048	\$39,048	\$0
Total Revenues	\$152,113	\$0	\$39,048	\$41,827	\$2,000
EXPENDITURES					
54110 Sheriff's Department					
54110 196 In-Service Training	\$0	\$0	\$2,500	\$0	\$0
54110 319 Confidential Drug Enforcement	25,000	10,000	82,855	55,000	10,000
54110 429 Instructional Supp & Mat	0	0	5,000	2,500	0
54110 451 Uniforms	0	0	5,000	0	0
54110 499 Other Supplies And Materials	0	0	20,000	16,369	0
54110 716 Law Enforcement Equipment	34,091	0	74,982	15,304	0
54110 799 Other Capital Outlay	0	0	31,211	24,524	0
Total Sheriff's Department	\$59,091	\$10,000	\$221,548	\$113,697	\$10,000
Total Expenditures	\$59,091	\$10,000	\$221,548	\$113,697	\$10,000

Revenues over(under) Expenditures (71,870)
 Estimated Revenues over (under) Appropriations (8,000)

Un/Assigned Fund Balance July 1 \$195,821 \$136,664
 Adjustments to Un/assigned fund Balance 12,713
 Change to Fund Balance (71,870) (8,000)
 Un/Assigned Fund Balance June 30 \$136,664 \$128,664

RUTHERFORD COUNTY TENNESSEE

2018-2019

Drug Fund 122

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



Drug Control Fund

Fund 122

Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2019

	Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
REVENUES					
Fines, Forfeitures & Penalties					
42140 Drug Control Fines-Circuit	\$54,354	\$60,000	\$30,000	\$43,006	\$30,000
42340 Drug Control Fines-Gen. Sess.	28,405	36,000	16,000	16,919	15,000
42910 Proceeds From Confiscated Property	557,369	\$250,000	\$306,000	\$530,139	\$300,000
Total Fines, Forfeitures & Penalties	\$640,128	\$346,000	\$352,000	\$590,064	\$345,000
43190 Other General Service Charges	\$7,150	\$0	\$125	\$1,125	\$0
Total Charges For Current Svc	\$7,150	\$0	\$125	\$1,125	\$0
Other Local Revenues					
44110 Investment Income	\$7,029	\$4,500	\$9,050	\$11,087	\$5,000
44530 Sale Of Equipment	8,863	0	0	0	0
49700 Insurance Recovery	0	0	40,484	40,484	0
Total Other Local Revenues	\$15,892	\$4,500	\$49,534	\$51,571	\$5,000
Total Revenues	\$663,170	\$350,500	\$401,659	\$642,760	\$350,000
EXPENDITURES					
54150 Drug Enforcement					
54150 196 In-Service Training	\$14,904	\$45,000	\$45,000	\$30,161	\$45,000
54150 319 Confidential Drug Enforcement	225,000	225,000	221,000	215,000	225,000
54150 338 Maint. & Repair Serv. - Vehicles	14,852	30,000	30,000	25,497	30,000
54150 357 Veterinary Services	0	0	0	0	8,500
54150 401 Animal Food & Supplies	0	0	4,000	1,500	9,500
54150 431 Law Enforcement Supplies	337	7,500	7,500	2,000	7,500
54150 451 Uniforms	0	3,000	3,000	2,000	3,000
54150 499 Other Supplies And Materials	13,361	30,000	30,000	26,590	30,000
54150 510 Trustee's Commission	6,148	4,660	4,660	5,150	4,660
54150 599 Other Charges	0	20,000	20,000	13,992	20,000
54150 706 Building Construction	5,003	0	0	0	0
54150 707 Building Improvements	1,038	10,000	10,000	7,145	10,000
54150 709 Data Processing Equipment	30,562	30,000	30,000	19,842	25,000
54150 716 Law Enforcement Equipment	37,885	70,000	70,000	43,619	50,000
54150 718 Motor Vehicles	81,905	60,000	100,484	83,855	0
54150 799 Other Capital Outlay	0	0	150,000	137,062	15,000
Total Drug Enforcement	\$430,995	\$535,160	\$725,644	\$613,413	\$483,160
99100 Transfers Out					
99100 590 Transfers To Other Funds	\$125,000	\$50,000	\$540,000	\$540,000	\$50,000
Total Transfers Out	\$125,000	\$50,000	\$540,000	\$540,000	\$50,000
Total Expenditures	\$555,995	\$585,160	\$1,265,644	\$1,153,413	\$533,160

Revenues over(under) Expenditures (\$510,653)

Estimated Revenues over (under) Appropriations (\$183,160)

Un/Assigned Fund Balance July 1	\$1,063,108	\$579,746
Adjustments to Un/assigned fund Balance	27,291	
Change to Fund Balance	<u>(510,653)</u>	<u>(183,160)</u>
Un/Assigned Fund Balance June 30	<u>\$579,746</u>	<u>\$396,586</u>

RUTHERFORD COUNTY TENNESSEE

2018-2019

Road & Bridge Fund Highway/Public Works 131

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



Highway/Public Works Fund

Fund 131

Estimated Revenues, Expenditures & Available Funds

For the Fiscal Year Ended June 30, 2019

	Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
REVENUES					
Local Taxes	\$5,736,833	\$5,247,331	\$5,639,431	\$5,845,819	\$5,601,208
Other Local Revenue	160,194	80,000	348,500	311,459	140,000
State Of Tennessee	6,100,681	4,167,000	6,050,730	6,193,313	6,224,685
Federal Government	0	0	0	0	0
Other Sources	22,443	0	1,800	1,800	0
Total Revenues	\$12,020,151	\$9,494,331	\$12,040,461	\$12,352,391	\$11,965,893
EXPENDITURES					
Administration	\$679,742	\$800,412	\$828,697	\$784,326	\$836,846
Highway And Bridge Maintenance	5,718,718	6,200,850	6,250,850	5,771,355	6,679,825
Operation & Maint. Of Equip.	978,936	1,180,100	1,180,100	1,028,329	1,204,580
Other Charges	477,082	599,142	603,637	525,885	769,390
Employee Benefits	186,451	227,905	227,905	184,215	227,905
Capital Outlay	2,845,614	385,860	1,943,260	1,898,037	1,963,000
Total Expenditures	\$10,886,543	\$9,394,269	\$11,034,449	\$10,192,147	\$11,681,546

Revenues over(under) Expenditures \$2,160,244

Estimated Revenues over (under) Appropriations \$284,347

Un/Assigned Fund Balance July 1	\$13,559,851	\$15,757,803
Adjustments to Un/assigned fund Balance	37,708	
Change to Fund Balance	<u>2,160,244</u>	<u>284,347</u>
Un/Assigned Fund Balance June 30	<u>\$15,757,803</u>	<u>\$16,042,150</u>

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

Fund 131

Statement of Estimated Revenues

Fiscal Year Ending June 30, 2019

Account Number Estimated/Actual	Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
Revenue					
Local Taxes					
40110 Current Property Tax	\$848,690	\$859,160	\$889,160	\$889,626	\$890,477
40120 Trustee's Collect. - Prior Yr.	9,634	10,300	8,800	8,578	8,400
40130 Circuit Clerk/Clerk & Mast. Co	5,991	4,500	4,500	4,345	3,760
40140 Interest And Penalty	2,176	1,600	1,700	1,792	1,800
40150 Pick-Up Taxes	997	700	1,700	1,670	900
40161 Payments In Lieu Of Taxes-Tva	71	71	71	71	71
40210 Local Option Sales Tax	870,919	650,000	760,000	852,516	760,000
40240 Wheel Tax	3,494,141	3,345,000	3,550,000	3,615,844	3,510,000
40270 Business Tax	26,000	26,000	26,000	26,518	25,800
40280 Mineral Severance Tax	478,214	\$350,000	\$397,500	\$444,859	\$400,000
Total Local Taxes	\$5,736,833	\$5,247,331	\$5,639,431	\$5,845,819	\$5,601,208
Other Local Revenue					
44110 Investment Income	\$77,187	\$55,000	\$160,000	\$165,272	\$115,000
44130 Sale Of Materials & Supplies	81,507	25,000	3,000	3,687	25,000
44170 Miscellaneous Refunds	1,500	0	43,000	0	0
44530 Sale Of Equipment	0	\$0	\$142,500	\$142,500	\$0
Total Other Local Revenue	\$160,194	\$80,000	\$348,500	\$311,459	\$140,000
State Of Tennessee					
46410 Bridge Program	\$502,809	\$51,000	\$0	\$0	\$1,274,000
46420 State Aid Program	1,513,011	280,000	1,322,330	1,322,330	408,200
46810 Flood Control	0	11,500	18,900	18,897	11,500
46920 Gasoline & Motor Fuel Tax	3,895,380	3,635,000	4,520,000	4,662,605	4,341,485
46930 Gasoline Inspection Fees	189,481	\$189,500	\$189,500	\$189,481	\$189,500
46980 Other State Grants	0	0	0	0	0
Total State Of Tennessee	\$6,100,681	\$4,167,000	\$6,050,730	\$6,193,313	\$6,224,685
Federal Government					
47230 Disaster Relief	\$0	\$0	\$0	\$0	\$0
Total Federal Government	\$0	\$0	\$0	\$0	\$0
Other Sources					
49700 Insurance Recovery	\$22,443	\$0	\$1,800	\$1,800	\$0
Total Other Sources	\$22,443	\$0	\$1,800	\$1,800	\$0
Total Revenues	\$12,020,151	\$9,494,331	\$12,040,461	\$12,352,391	\$11,965,893

**Rutherford County
Highway/Road Fund**

Fund 131

Statement of Appropriations
Fiscal Year Ending June 30, 2019

**Estimated/Appropriated/Actual
Account Number**

		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
61000	Administration					
61000	101 County Official/Administrative	\$127,078	\$133,432	\$133,432	\$133,432	\$139,651
61000	103 Assistant(S)	62,942	65,025	69,470	69,037	71,550
61000	161 Secretary(S)	99,849	104,015	104,015	104,009	108,175
61000	186 Longevity Pay	2,075	2,150	2,150	2,150	2,225
61000	187 Overtime Pay	0	750	750	0	750
61000	191 Board & Committee Members Fees	24,300	25,200	25,200	23,700	25,200
61000	201 Social Security	18,745	20,490	20,770	19,775	21,545
61000	204 Pensions	31,121	32,550	33,030	32,900	34,360
61000	205 Employee And Dependent Insuran	57,272	65,300	65,300	64,356	77,405
61000	209 Disability Insurance	505	610	620	520	645
61000	212 Employer Medicare	4,438	4,790	4,860	4,638	5,040
61000	307 Communication	5,001	6,500	6,500	5,126	6,500
61000	320 Dues And Memberships	7,031	10,000	10,000	7,031	10,000
61000	328 Janitorial Services	7,575	9,000	9,000	7,500	9,000
61000	332 Legal Not, Recording, Ct Costs	1,120	2,500	2,500	1,951	2,500
61000	337 Maint. & Repair - Office Equip	0	800	800	62	1,000
61000	348 Postal Charges	792	800	800	767	800
61000	349 Printing, Stationery & Forms	1,326	2,500	2,500	1,093	2,500
61000	355 Travel	240	1,000	1,000	162	1,000
61000	413 Drugs & Medical Supplies	287	1,000	1,000	0	1,000
61000	415 Electricity	21,289	25,000	25,000	19,694	25,000
61000	434 Natural Gas	6,455	12,000	12,000	9,120	12,000
61000	435 Office Supplies	1,877	2,000	2,000	1,796	3,000
61000	454 Water And Sewer	8,313	9,000	9,000	6,328	9,000
61000	502 Building And Contents Insuranc	7,352	10,000	10,000	10,000	10,000
61000	506 Liability Insurance	59,270	130,000	130,000	130,000	130,000
61000	510 Trustee's Commission	107,946	110,000	133,000	116,440	110,000
61000	599 Other Charges	11,710	12,000	12,000	11,793	15,000
61000	719 Office Equipment	3,833	2,000	2,000	946	2,000
Total	Administration	\$679,742	\$800,412	\$828,697	\$784,326	\$836,846
62000	Highway And Bridge Maintenance					
62000	141 Foremen	\$320,407	\$342,250	\$342,250	\$342,242	\$356,810
62000	143 Equipment Operators	1,061,024	1,250,030	1,250,030	1,197,042	1,303,730
62000	147 Truck Drivers	217,195	238,510	238,510	238,284	311,675
62000	186 Longevity Pay	12,300	13,100	13,100	13,100	13,850
62000	187 Overtime Pay	10,495	20,000	20,000	14,709	20,000
62000	201 Social Security	94,217	115,555	115,555	104,497	124,360
62000	204 Pensions	172,844	198,700	198,700	192,454	213,825
62000	205 Employee And Dependent Insuran	476,371	649,230	649,230	542,804	787,765
62000	209 Disability Insurance	2,946	3,450	3,450	3,296	3,720
62000	212 Employer Medicare	22,034	27,025	27,025	24,438	29,090
62000	321 Engineering Services	19,584	20,000	20,000	15,060	20,000
62000	399 Other Contracted Services	122,840	125,000	125,000	123,853	125,000
62000	402 Asphalt	2,997,809	3,000,000	3,000,000	2,713,967	3,000,000
62000	409 Crushed Stone	42,341	50,000	107,000	106,890	125,000
62000	426 General Construction Materials	4,991	5,000	5,000	4,493	10,000
62000	440 Pipe-Metal	28,960	30,000	35,000	34,889	50,000
62000	443 Road Signs	34,697	35,000	35,000	34,206	35,000
62000	444 Salt	59,940	60,000	48,000	47,509	120,000
62000	451 Uniforms	17,723	18,000	18,000	17,622	30,000
Total	Highway And Bridge Maintenance	\$5,718,718	\$6,200,850	\$6,250,850	\$5,771,355	\$6,679,825

**Rutherford County
Highway/Road Fund**

Fund 131

Statement of Appropriations
Fiscal Year Ending June 30, 2019

**Estimated/Appropriated/Actual
Account Number**

		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
63100	Operation & Maint. Of Equip.					
63100	141 Foremen	\$52,680	\$55,020	\$55,020	\$55,015	\$57,100
63100	142 Mechanic(S)	210,462	224,270	224,270	217,315	223,140
63100	149 Laborers	73,159	77,325	77,325	77,319	81,485
63100	186 Longevity Pay	2,700	2,875	2,875	2,875	2,775
63100	187 Overtime Pay	3,144	10,000	10,000	2,851	10,000
63100	201 Social Security	20,279	22,910	22,910	20,945	23,220
63100	204 Pensions	36,473	39,450	39,450	37,883	39,930
63100	205 Employee And Dependent Insuran	73,092	84,205	84,205	83,084	95,790
63100	209 Disability Insurance	619	685	685	642	700
63100	212 Employer Medicare	4,743	5,360	5,360	4,899	5,440
63100	336 Maint. & Repair - Equip.	67,839	85,000	85,000	83,210	85,000
63100	399 Other Contracted Services	23,959	30,000	30,000	29,257	35,000
63100	412 Diesel Fuel	142,156	225,000	225,000	134,354	225,000
63100	418 Equipment And Machinery Parts	139,622	150,000	150,000	147,535	150,000
63100	424 Garage Supplies	5,932	10,000	10,000	7,530	10,000
63100	425 Gasoline	36,883	60,000	60,000	49,122	60,000
63100	433 Lubricants	14,289	20,000	20,000	8,659	20,000
63100	450 Tires And Tubes	56,716	60,000	60,000	50,062	60,000
63100	499 Other Supplies And Materials	14,189	18,000	18,000	15,772	20,000
Total	Operation & Maint. Of Equip.	\$978,936	\$1,180,100	\$1,180,100	\$1,028,329	\$1,204,580
65000	Other Charges					
65000	103 Assistant(S)	\$53,703	\$55,967	\$58,037	\$57,998	\$61,130
65000	140 Salary Supplements	10,000	10,000	10,000	10,000	10,000
65000	141 Foremen	50,743	52,825	52,825	52,823	54,905
65000	143 Equipment Operators	102,997	101,090	102,795	102,780	114,610
65000	161 Secretary(S)	46,073	48,160	48,160	48,153	50,235
65000	186 Longevity Pay	1,350	1,525	1,525	1,525	1,650
65000	187 Overtime Pay	352	2,500	2,500	1,154	2,500
65000	196 In-Service Training	4,076	5,500	5,500	5,168	7,500
65000	201 Social Security	15,266	16,870	17,110	15,847	18,300
65000	204 Pensions	28,272	29,050	29,460	29,255	31,460
65000	205 Employee And Dependent Insurance	79,568	98,295	98,295	78,494	95,870
65000	209 Disability Insurance	466	510	520	486	550
65000	212 Employer Medicare	3,570	3,950	4,010	3,706	4,280
65000	307 Communication	1,265	1,700	1,700	1,386	1,700
65000	332 Legal Notices	17	500	500	43	500
65000	336 Maint. & Repair Serv. - Equip.	13,615	20,000	20,000	15,562	30,000
65000	349 Printing, Stationery & Forms	382	500	500	0	500
65000	355 Travel	2,183	4,000	4,000	3,591	5,000
65000	399 Other Contracted Services	5,964	10,000	10,000	5,358	10,000
65000	409 Crushed Stone	0	2,000	2,000	270	5,000
65000	411 Data Processing Supplies	611	900	900	417	900
65000	412 Diesel Fuel	3,508	20,000	20,000	12,166	20,000
65000	418 Equipment & Machinery Parts	4,325	20,000	20,000	8,717	30,000
65000	425 Gasoline	2,045	8,000	8,000	3,632	8,000
65000	426 General Construction Materials	1,815	6,000	6,000	5,932	7,500
65000	433 Lubricants	0	3,000	3,000	257	3,000
65000	435 Office Supplies	0	1,800	1,800	413	1,800
65000	440 Pipe - Metal	0	5,000	5,000	5,000	7,500
65000	450 Tires And Tubes	514	5,000	5,000	4,878	5,000

**Rutherford County
Highway/Road Fund**

Fund 131

Statement of Appropriations
Fiscal Year Ending June 30, 2019

**Estimated/Appropriated/Actual
Account Number**

		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
65000	499 Other Supplies And Materials	911	4,500	4,500	4,373	5,000
65000	790 Other Equipment	43,491	60,000	60,000	46,501	175,000
Total	Other Charges	\$477,082	\$599,142	\$603,637	\$525,885	\$769,390
66000	Employee Benefits					
66000	205 Employee And Dependent Insurance	\$0	\$8,820	\$8,820	\$0	\$8,820
66000	210 Unemployment Compensation	0	5,000	5,000	614	5,000
66000	299 Other Fringe Benefits	128,366	156,000	156,000	125,516	156,000
66000	513 Worker's Compensation Ins	58,085	58,085	58,085	58,085	58,085
Total	Employee Benefits	\$186,451	\$227,905	\$227,905	\$184,215	\$227,905
68000	Capital Outlay					
68000	705 Bridge Construction	\$1,302,645	\$51,000	\$51,000	\$48,764	\$1,350,000
68000	707 Building Improvements	2,936	5,000	5,000	522	5,000
68000	714 Highway Equipment	715,173	50,000	582,500	563,706	200,000
68000	726 State Aid Projects	824,860	279,860	1,304,760	1,285,045	408,000
Total	Capital Outlay	\$2,845,614	\$385,860	\$1,943,260	\$1,898,037	\$1,963,000
Total	Expenditures	\$10,886,543	\$9,394,269	\$11,034,449	\$10,192,147	\$11,681,546

RUTHERFORD COUNTY TENNESSEE

2018-2019

General Purpose School Fund 141

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



General Purpose School Fund

Fund 141

Estimated Revenues, Expenditures & Available Funds

For the Fiscal Year Ended June 30, 2019

	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
REVENUES					
Local Taxes	\$142,440,040	\$145,168,413	\$147,951,254	\$148,119,274	\$149,321,070
Licenses & Permits	13,510	12,000	12,000	12,705	12,000
Charges For Current Serv	193,499	177,000	233,000	236,593	177,000
Other Local Revenues	697,180	330,059	1,262,277	1,365,934	664,559
State Of Tennessee	199,854,815	210,428,378	215,046,311	216,919,032	221,671,918
Federal Government	1,225,775	1,200,000	1,073,067	1,063,594	1,180,000
Other Sources	202,911	150,000	584,599	656,027	150,000
Total Revenues	\$344,627,730	\$357,465,850	\$366,162,508	\$368,373,159	\$373,176,547
EXPENDITURES					
Reg Education Prg - Elem/Sec	\$173,765,052	\$198,102,530	\$197,888,937	\$194,168,430	\$214,029,651
Alternative Instruction	2,081,061	2,218,663	2,271,620	2,181,944	2,310,951
Special Education Program	26,558,593	29,490,097	30,006,496	29,326,159	31,985,019
Career and Technical Education Program	13,098,240	14,887,954	14,889,266	13,953,528	14,884,322
Attendance	755,731	811,329	811,329	771,351	828,489
Health Services	4,266,068	4,427,091	4,489,171	4,457,192	4,723,412
Other Student Support	8,408,999	9,110,848	9,213,394	8,860,994	10,075,509
Regular Instruction Program	10,878,308	11,963,719	11,968,730	11,627,262	12,656,991
Alternative Instruction Prg	924,099	978,630	992,745	943,393	996,576
Special Education Program	1,465,815	1,589,354	1,611,502	1,568,355	1,743,578
Career and Technical Education Program	268,290	278,246	337,715	279,538	374,239
Technology	3,198,028	3,813,185	3,988,032	3,789,923	3,758,560
Adult Program	160,876	197,787	197,791	145,062	166,387
Board Of Education	6,737,895	7,232,849	7,379,274	6,482,900	7,706,122
Director Of Schools	867,933	983,357	1,016,385	901,147	941,372
Office Of The Principal	18,988,814	20,580,081	20,570,836	20,282,925	21,776,558
Fiscal Services	984,753	1,080,585	1,078,969	1,057,790	1,132,143
Human Resources/Personnel	545,122	556,110	558,268	510,694	555,912
Operation Of Plant	22,862,003	24,779,107	24,943,426	24,514,837	25,595,954
Maintenance Of Plant	7,399,409	8,145,631	8,204,664	8,040,075	8,473,223
Transportation	16,983,424	18,456,427	18,569,590	18,124,208	18,855,923
Central and Other	43,165	0	0	0	0
Community Services	33,168	36,000	59,451	45,391	42,000
Early Childhood Education	2,736,903	3,093,245	3,212,266	3,167,471	3,558,258
Regular Capital Outlay	33,179	75,000	75,000	4,250	75,000
Education	394,077	1,287,356	1,287,356	519,842	812,592
Education	30,004	46,463	46,463	27,845	40,134
Transfers Out	19,138,185	0	4,541,758	4,541,758	0
Total Expenditures	\$343,607,194	\$364,221,644	\$370,210,434	\$360,294,264	\$388,098,875

Revenues over(under) Expenditures \$8,078,895

Estimated Revenues over (under) Appropriations (\$14,922,328)

Un/Assigned Fund Balance July 1 \$39,443,933 \$42,330,940

Adjustments to Un/assigned fund Balance (5,191,888)

Change to Fund Balance 8,078,895 (14,922,328)

Un/Assigned Fund Balance June 30 \$42,330,940 \$27,408,612

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

Fund 141

Statement of Estimated Revenues

Fiscal Year Ending June 30, 2019

Account Number	Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
Revenue					
Local Taxes					
40110	\$74,151,312	\$74,478,134	\$77,018,134	\$77,018,866	\$76,840,801
40120	841,789	903,600	764,000	742,705	732,400
40130	522,765	410,700	410,700	376,004	325,550
40140	189,825	143,700	143,700	155,321	162,700
40150	87,088	61,600	134,100	144,604	81,300
40161	6,218	6,219	6,160	6,161	6,219
40162	935,422	950,000	935,000	941,440	937,500
40210	59,026,606	61,700,000	61,750,000	61,848,919	63,551,000
40240	3,964,981	3,795,460	4,070,460	4,095,813	3,976,600
40270	2,271,571	2,300,000	2,230,000	2,295,689	2,238,000
40275	423,851	400,000	470,000	493,752	450,000
40350	18,612	19,000	19,000	0	19,000
Total Local Taxes	\$142,440,040	\$145,168,413	\$147,951,254	\$148,119,274	\$149,321,070
Licenses And Permits					
41110	\$13,510	\$12,000	\$12,000	\$12,705	\$12,000
Total Licenses & Permits	\$13,510	\$12,000	\$12,000	\$12,705	\$12,000
Charges For Current Services					
43513	\$80,550	\$70,000	\$70,000	\$68,900	\$70,000
43517	46,625	55,000	55,000	51,427	55,000
43541	25,979	15,000	15,000	13,226	15,000
43990	40,345	\$37,000	\$93,000	\$103,040	\$37,000
Total Charges For Current Services	\$193,499	\$177,000	\$233,000	\$236,593	\$177,000
Other Local Revenues					
44110	\$385,934	\$280,000	\$725,000	\$826,363	\$600,000
44120	47,804	5,500	33,000	43,424	25,000
44130	16,270	15,000	15,000	14,573	10,000
44146	58,825	0	368,793	339,033	0
44170	21,635	2,559	16,359	30,032	2,559
44530	13,748	2,000	17,100	19,131	2,000
44570	143,292	25,000	77,525	82,652	25,000
44990	9,672	0	9,500	10,726	0
Total Other Local Revenues	\$697,180	\$330,059	\$1,262,277	\$1,365,934	\$664,559
State Of Tennessee					
46511	\$195,079,297	\$205,617,000	\$209,591,000	\$211,403,496	\$216,439,900
46512	0	0	13,504	0	15,000
46515	1,176,118	1,085,648	1,137,773	1,228,248	1,351,793
46550	292,280	278,000	278,000	229,488	278,000
46590	387,766	455,715	275,715	292,259	275,715
46591	0	0	180,000	180,000	180,000
46592	0	0	115,767	115,767	115,767
46610	597,087	642,015	556,251	557,418	601,770
46640	0	0	556,301	556,301	0
46790	0	0	0	2,787	63,973
46851	2,321,247	2,335,000	2,339,000	2,338,930	2,335,000

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

Fund 141

Statement of Estimated Revenues

Fiscal Year Ending June 30, 2019

Account Number	Estimated/Actual	Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
46980	Other State Grants	1,020	15,000	3,000	14,338	15,000
	Total State Of Tennessee	\$199,854,815	\$210,428,378	\$215,046,311	\$216,919,032	\$221,671,918
	Federal Government					
47143	Special Education - Grants	\$660,714	\$600,000	\$456,901	\$456,901	\$550,000
47590	Other Federal Through State	0	0	16,166	0	0
47640	Rotc Reimbursement	565,061	600,000	600,000	606,693	630,000
	Total Federal Government	\$1,225,775	\$1,200,000	\$1,073,067	\$1,063,594	\$1,180,000
	Other Sources					
49700	Insurance Recovery	\$34,234	\$0	\$434,599	\$434,599	\$0
49800	Transfers In	168,677	150,000	150,000	221,428	150,000
	Total Other Sources	\$202,911	\$150,000	\$584,599	\$656,027	\$150,000
Total	Revenues	\$344,627,730	\$357,465,850	\$366,162,508	\$368,373,159	\$373,176,547

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

Fund 141

Statement of Appropriations
Fiscal Year Ending June 30, 2019

**Estimated/Appropriated/Actual
Account Number**

		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
71100	Reg Education Prg - Elem/Sec					
71100	116 Teachers	\$117,965,411	\$128,465,109	\$128,870,461	\$128,180,150	\$136,863,333
71100	117 Career Ladder Program	304,063	320,000	320,000	276,108	300,000
71100	163 Educational Assistants	4,168,923	4,771,803	4,584,058	4,558,964	4,924,758
71100	189 Other Salaries & Wages	1,225,742	1,342,023	1,434,651	1,329,486	1,397,189
71100	201 Social Security	7,404,739	8,161,655	8,180,892	8,021,539	8,681,114
71100	204 Pensions	11,199,118	12,299,720	12,324,922	12,412,852	14,490,422
71100	206 Life Insurance	72,349	56,268	56,268	51,563	56,084
71100	207 Medical Insurance	21,108,310	24,013,154	23,850,146	23,601,864	26,238,054
71100	210 Unemployment Compensation	3,014	76,000	76,000	35,791	76,000
71100	212 Employer Medicare	1,733,568	1,915,619	1,920,117	1,876,857	2,037,543
71100	299 Other Fringe Benefits	228,767	309,855	309,855	248,959	329,626
71100	312 Contracts W/Private Agencies	0	0	0	0	53,000
71100	336 Maint. & Repair Serv. - Equip.	760	4,500	4,500	501	4,500
71100	369 Contract For Sub Teachers-Cert	544,310	892,562	695,562	449,344	599,987
71100	370 Contract For Subteacher-Noncer	1,467,100	1,624,183	1,524,183	1,358,840	1,723,910
71100	399 Other Contracted Services	77,125	87,035	88,435	94,389	58,035
71100	429 Instructional Supp & Mat	2,514,690	2,795,033	2,795,033	2,495,746	2,874,860
71100	449 Textbooks	1,224,159	6,648,200	6,534,200	5,204,488	8,402,798
71100	471 Software	413,844	769,449	769,449	648,139	818,076
71100	499 Other Supplies And Materials	60,927	23,100	33,100	53,817	208,100
71100	535 Fee Waivers	62,906	60,000	60,000	68,521	65,000
71100	599 Other Charges	360,040	322,000	356,808	351,459	442,000
71100	722 Regular Instruction Equipment	1,625,187	3,145,262	3,100,297	2,849,053	3,385,262
Total	Reg Education Prg - Elem/Sec	\$173,765,052	\$198,102,530	\$197,888,937	\$194,168,430	\$214,029,651
71150	Alternative Instruction					
71150	116 Teachers	\$1,396,737	\$1,468,824	\$1,506,824	\$1,488,730	\$1,529,716
71150	117 Career Ladder Program	7,388	8,000	8,000	6,500	7,000
71150	163 Educational Assistants	109,083	119,978	119,978	115,236	120,592
71150	201 Social Security	90,941	96,619	98,975	96,179	100,278
71150	204 Pensions	138,481	146,886	150,336	150,012	173,597
71150	206 Life Insurance	917	580	680	636	637
71150	207 Medical Insurance	262,350	293,750	293,750	253,319	282,005
71150	210 Unemployment Compensation	0	4,000	4,000	0	4,000
71150	212 Employer Medicare	21,269	22,677	23,228	22,652	23,536
71150	299 Other Fringe Benefits	2,814	3,654	3,654	2,974	3,795
71150	369 Contract For Sub Teachers-Cert	5,600	10,279	5,279	1,545	5,614
71150	370 Contract For Subteacher-Noncer	15,498	10,416	26,416	17,334	15,081
71150	399 Other Contracted Services	220	5,600	5,600	4,312	5,600
71150	429 Instructional Supp & Mat	28,247	25,400	21,900	21,657	35,500
71150	499 Other Supplies And Materials	946	0	1,000	858	0
71150	790 Other Equipment	570	2,000	2,000	0	4,000
Total	Alternative Instruction	\$2,081,061	\$2,218,663	\$2,271,620	\$2,181,944	\$2,310,951
71200	Special Education Program					
71200	116 Teachers	\$11,408,450	\$12,665,880	\$12,465,880	\$12,248,330	\$13,102,907
71200	117 Career Ladder Program	44,894	48,000	48,000	41,411	43,000
71200	163 Educational Assistants	4,405,982	4,979,706	5,357,018	5,275,693	5,564,273
71200	171 Speech Pathologist	1,536,836	1,703,181	1,703,181	1,671,155	1,767,151
71200	189 Other Salaries & Wages	\$206,561	\$233,991	\$233,991	\$233,608	\$235,618
71200	201 Social Security	1,040,389	1,187,734	1,198,727	1,146,893	1,253,198
71200	204 Pensions	1,655,591	1,863,654	1,882,940	1,873,158	2,176,963

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

Fund 141

Statement of Appropriations
Fiscal Year Ending June 30, 2019

Estimated/Appropriated/Actual		Actual	Original	Amended	Estimate	Commission
Account Number		2017	Budget	Budget	Current Year	Approved
			2018	2018	2018	2019
71200	206 Life Insurance	14,208	11,327	11,258	10,530	11,356
71200	207 Medical Insurance	3,895,360	4,451,376	4,522,883	4,477,573	5,181,699
71200	210 Unemployment Compensation	10,931	17,000	17,000	1,887	17,000
71200	212 Employer Medicare	244,074	278,772	281,342	268,814	294,137
71200	299 Other Fringe Benefits	34,076	45,041	44,831	37,947	47,541
71200	312 Contracts W/Private Agencies	0	0	1,420,000	1,304,310	1,430,000
71200	322 Evaluation And Testing	0	0	35,000	21,680	35,000
71200	336 Maint. & Repair Serv. - Equip.	0	20,000	1,000	832	5,000
71200	369 Contract For Sub Teachers-Cert	97,033	63,323	108,323	81,660	99,962
71200	370 Contract For Subteacher-Noncer	307,282	241,805	331,805	303,924	310,007
71200	399 Other Contracted Services	1,405,497	1,325,000	30,000	26,837	30,000
71200	429 Instructional Supp & Mat	111,121	130,250	133,250	131,209	141,150
71200	449 Textbooks	66,063	71,500	68,921	68,485	71,500
71200	499 Other Supplies And Materials	31,011	51,542	51,542	49,270	51,542
71200	595 BEP - IEA Payments	0	0	13,504	0	15,000
71200	599 Other Charges	1,230	15,015	1,815	837	15,015
71200	725 Special Education Equipment	42,004	86,000	44,285	50,116	86,000
Total Special Education Program		\$26,558,593	\$29,490,097	\$30,006,496	\$29,326,159	\$31,985,019
71300 Career and Technical Education Program						
71300	116 Teachers	\$8,838,683	\$10,009,264	\$9,429,264	\$8,958,976	\$9,652,508
71300	117 Career Ladder Program	14,522	16,000	16,000	11,115	13,000
71300	162 Clerical Personnel	200,733	221,447	197,127	173,382	209,441
71300	163 Educational Assistants	0	0	24,320	21,690	23,500
71300	201 Social Security	538,661	620,002	584,042	543,661	598,927
71300	204 Pensions	821,216	933,901	881,237	850,887	1,035,852
71300	206 Life Insurance	4,929	4,069	4,069	3,326	4,100
71300	207 Medical Insurance	1,610,277	1,940,232	1,848,861	1,676,756	2,046,973
71300	210 Unemployment Compensation	0	10,000	10,000	3,458	10,000
71300	212 Employer Medicare	126,312	145,519	137,109	127,493	140,573
71300	299 Other Fringe Benefits	16,666	23,453	23,453	16,870	22,660
71300	336 Maint. & Repair Serv. - Equip.	43,219	57,600	57,600	45,187	57,600
71300	369 Contract For Sub Teachers-Cert	\$65,963	\$54,439	\$79,939	\$69,850	\$65,958
71300	370 Contract For Subteacher-Noncer	209,280	122,986	224,986	189,795	189,972
71300	399 Other Contracted Services	77,488	73,250	94,166	73,440	73,250
71300	429 Instructional Supp & Mat	233,829	393,630	311,630	254,352	391,616
71300	448 T&i Construction Materials	9,591	10,000	10,000	7,650	10,000
71300	449 Textbooks	156,558	107,702	202,702	192,056	137,702
71300	499 Other Supplies And Materials	68,293	64,490	86,490	73,962	94,490
71300	730 Vocational Instruction Equipment	62,020	79,970	666,271	659,622	106,200
Total Career and Technical Education Progr		\$13,098,240	\$14,887,954	\$14,889,266	\$13,953,528	\$14,884,322
72110 Attendance						
72110	105 Supervisor/Director	\$93,849	\$96,665	\$96,665	\$96,665	\$98,598
72110	117 Career Ladder Program	4,100	4,500	4,500	4,100	4,500
72110	130 Social Workers	262,677	271,641	271,641	270,608	277,165
72110	162 Clerical Personnel	87,013	90,686	90,686	90,338	92,294
72110	189 Other Salaries & Wages	60,853	65,528	65,528	65,528	66,840
72110	201 Social Security	27,454	32,013	32,013	28,485	32,641
72110	204 Pensions	43,355	50,504	50,504	45,386	56,741
72110	206 Life Insurance	196	152	152	133	152
72110	207 Medical Insurance	57,676	65,662	65,662	61,205	65,410
72110	212 Employer Medicare	7,224	7,515	7,515	7,489	7,661

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

Fund 141

Statement of Appropriations
Fiscal Year Ending June 30, 2019

Estimated/Appropriated/Actual		Actual	Original	Amended	Estimate	Commission
Account Number		2017	Budget	Budget	Current Year	Approved
			2018	2018	2018	2019
72110	299 Other Fringe Benefits	824	1,207	1,207	855	1,231
72110	355 Travel	3,108	6,199	6,199	2,352	6,199
72110	399 Other Contracted Services	88,971	97,982	97,982	92,880	97,982
72110	499 Other Supplies And Materials	9,463	11,000	11,000	3,782	11,000
72110	524 In Service/Staff Development	4,460	4,000	4,000	1,545	4,000
72110	599 Other Charges	0	2,000	2,000	0	2,000
72110	704 Attendance And Health Equipment	4,508	4,075	4,075	0	4,075
Total Attendance		\$755,731	\$811,329	\$811,329	\$771,351	\$828,489
72120	Health Services					
72120	105 Supervisor/Director	\$132,595	\$136,573	\$136,578	\$136,572	\$142,167
72120	131 Medical Personnel	2,489,103	2,598,002	2,613,002	2,647,178	2,779,878
72120	189 Other Salaries & Wages	433,665	492,292	480,292	481,804	507,974
72120	201 Social Security	184,285	195,225	195,411	196,433	207,517
72120	204 Pensions	\$303,733	\$343,984	\$344,301	\$321,753	\$365,640
72120	206 Life Insurance	1,621	1,131	1,206	1,143	1,178
72120	207 Medical Insurance	412,897	431,391	476,391	461,948	487,213
72120	212 Employer Medicare	43,099	45,822	45,866	45,941	48,706
72120	299 Other Fringe Benefits	5,352	7,421	7,421	5,742	7,889
72120	355 Travel	13,663	26,338	21,338	15,333	26,338
72120	399 Other Contracted Services	2,084	26,035	24,488	13,445	26,035
72120	413 Drugs And Medical Supplies	11,391	9,550	15,550	15,438	9,550
72120	499 Other Supplies And Materials	37,159	60,651	59,651	59,206	60,651
72120	524 In Service/Staff Development	4,846	8,500	9,500	4,542	8,500
72120	599 Other Charges	0	3,800	3,800	0	3,800
72120	735 Health Equipment	190,575	40,376	54,376	50,714	40,376
Total Health Services		\$4,266,068	\$4,427,091	\$4,489,171	\$4,457,192	\$4,723,412
72130	Other Student Support					
72130	117 Career Ladder Program	\$20,935	\$22,000	\$22,000	\$20,000	\$21,000
72130	123 Guidance Personnel	4,786,867	5,284,165	5,284,165	5,099,243	5,534,389
72130	127 Career Ladder Extended Contracts	2,000	2,000	2,000	2,000	2,000
72130	130 Social Workers	46,265	50,330	50,335	50,330	51,991
72130	162 Clerical Personnel	265,062	280,584	291,919	284,791	284,654
72130	189 Other Salaries & Wages	607,200	623,772	654,772	657,653	1,069,627
72130	201 Social Security	341,536	378,938	380,633	364,085	421,455
72130	204 Pensions	518,945	573,799	576,713	565,762	729,524
72130	206 Life Insurance	3,115	2,396	2,396	2,212	2,588
72130	207 Medical Insurance	898,157	982,127	972,127	940,999	1,069,229
72130	210 Unemployment Compensation	0	6,000	6,000	0	3,000
72130	212 Employer Medicare	80,444	88,940	89,337	85,929	98,915
72130	299 Other Fringe Benefits	10,537	14,349	14,349	11,219	15,781
72130	309 Contracts W/Government Agencies	293,142	324,049	364,049	354,794	324,049
72130	322 Evaluation And Testing	268,096	221,240	221,240	190,218	221,240
72130	355 Travel	7,621	25,725	15,725	8,383	25,725
72130	369 Contract For Sub Teachers-Cert	10,967	12,369	8,369	5,272	11,983
72130	370 Contract For Subteacher-Noncer	29,377	15,465	33,465	26,022	29,959
72130	399 Other Contracted Services	190,356	161,840	161,840	118,743	111,840
72130	499 Other Supplies And Materials	12,388	26,800	30,000	51,414	29,600
72130	524 In Service/Staff Development	\$8,457	\$11,960	\$9,960	\$4,323	\$11,960
72130	790 Other Equipment	7,532	2,000	22,000	17,602	5,000
Total Other Student Support		\$8,408,999	\$9,110,848	\$9,213,394	\$8,860,994	\$10,075,509

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

Fund 141

Statement of Appropriations
Fiscal Year Ending June 30, 2019

**Estimated/Appropriated/Actual
Account Number**

		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
72210	Regular Instruction Program					
72210	105 Supervisor/Director	\$760,668	\$813,534	\$824,484	\$821,050	\$837,087
72210	117 Career Ladder Program	44,041	45,000	45,000	41,579	43,000
72210	127 Career Ladder Extended Contracts	2,000	2,000	2,000	2,000	2,000
72210	129 Librarians	2,985,664	3,181,724	3,178,274	3,145,037	3,241,186
72210	132 Materials Supervisor	49,115	48,842	48,842	48,842	49,820
72210	138 Instructional Computer Personnel	2,073,932	2,250,122	2,242,622	2,227,132	2,352,586
72210	161 Secretary(S)	84,109	84,063	77,280	76,693	80,584
72210	162 Clerical Personnel	84,765	85,294	79,952	78,957	97,802
72210	163 Educational Assistants	623,889	697,775	695,133	679,313	713,837
72210	189 Other Salaries & Wages	1,124,682	1,304,756	1,292,686	1,196,449	1,457,434
72210	196 In-Service Training	9,598	13,900	13,900	8,112	13,900
72210	201 Social Security	470,303	515,975	514,311	499,788	537,888
72210	204 Pensions	708,622	780,177	777,315	771,541	920,283
72210	206 Life Insurance	4,104	3,032	3,032	2,857	3,190
72210	207 Medical Insurance	1,257,679	1,429,042	1,414,042	1,353,943	1,489,185
72210	210 Unemployment Compensation	0	1,000	1,000	0	1,000
72210	212 Employer Medicare	110,382	121,104	120,715	117,051	126,245
72210	299 Other Fringe Benefits	14,311	19,471	19,471	15,179	20,311
72210	336 Maint. & Repair Serv. - Equip.	0	1,500	1,500	0	1,500
72210	355 Travel	54,098	47,600	47,600	44,207	55,600
72210	369 Contract For Sub Teachers-Cert	7,506	9,233	8,233	4,541	7,557
72210	370 Contract For Subteacher-Noncer	28,809	27,963	33,963	29,706	29,655
72210	399 Other Contracted Services	61,113	42,937	62,937	62,944	56,224
72210	432 Library Books	152,204	152,898	156,398	156,347	157,091
72210	499 Other Supplies And Materials	49,467	78,259	74,259	75,179	155,508
72210	524 In Service/Staff Development	105,496	175,000	184,263	128,760	175,000
72210	790 Other Equipment	11,751	31,518	49,518	40,055	31,518
Total	Regular Instruction Program	\$10,878,308	\$11,963,719	\$11,968,730	\$11,627,262	\$12,656,991
72215	Alternative Instruction Prg					
72215	105 Supervisor/Director	\$180,202	\$179,402	\$179,407	\$179,402	\$182,949
72215	117 Career Ladder Program	5,500	7,000	7,000	5,500	6,000
72215	123 Guidance Personnel	113,809	127,787	127,788	126,989	130,343
72215	129 Librarians	53,178	55,095	55,595	50,507	57,399
72215	162 Clerical Personnel	56,551	64,962	64,962	60,991	66,260
72215	189 Other Salaries & Wages	278,830	294,158	294,158	279,845	293,046
72215	201 Social Security	41,282	44,079	44,110	42,134	44,536
72215	204 Pensions	64,029	68,143	68,189	66,658	77,248
72215	206 Life Insurance	336	228	253	229	228
72215	207 Medical Insurance	97,944	102,872	110,372	107,247	108,050
72215	212 Employer Medicare	9,655	10,346	10,353	9,854	10,453
72215	299 Other Fringe Benefits	1,224	1,660	1,660	1,288	1,679
72215	369 Contract For Sub Teachers-Cert	297	1,046	1,046	0	972
72215	370 Contract For Subteacher-Noncer	379	1,202	1,202	0	1,013
72215	399 Other Contracted Services	75	0	1,000	980	0
72215	432 Library Books	263	2,000	4,151	4,131	2,000
72215	499 Other Supplies And Materials	2,901	12,400	15,249	3,503	6,400
72215	524 In Service/Staff Development	194	2,000	2,000	311	2,000
72215	599 Other Charges	0	250	250	100	0
72215	790 Other Equipment	17,450	4,000	4,000	3,724	6,000
Total	Alternative Instruction Prg	\$924,099	\$978,630	\$992,745	\$943,393	\$996,576

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

Fund 141

Statement of Appropriations
Fiscal Year Ending June 30, 2019

**Estimated/Appropriated/Actual
Account Number**

		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
72220	Special Education Program					
72220	105 Supervisor/Director	\$100,393	\$97,432	\$97,432	\$97,432	\$100,263
72220	117 Career Ladder Program	9,700	11,000	11,000	8,198	9,000
72220	124 Psychological Personnel	572,098	594,319	604,319	600,799	683,909
72220	127 Career Ladder Extended Contracts	2,000	2,000	2,000	0	0
72220	162 Clerical Personnel	75,043	78,733	78,733	78,431	80,308
72220	189 Other Salaries & Wages	188,555	237,953	237,953	229,469	235,328
72220	196 In-Service Training	300	6,000	6,000	0	6,000
72220	201 Social Security	57,106	62,188	62,808	60,491	67,469
72220	204 Pensions	86,333	95,383	96,291	95,535	116,883
72220	206 Life Insurance	424	280	310	295	343
72220	207 Medical Insurance	135,563	158,693	162,193	158,046	177,251
72220	212 Employer Medicare	13,355	14,596	14,741	14,169	15,835
72220	299 Other Fringe Benefits	\$1,719	\$2,319	\$2,319	\$1,867	\$2,531
72220	336 Maint. & Repair Serv. - Equip.	0	0	2,000	1,139	15,000
72220	355 Travel	57,179	64,626	64,626	62,445	64,626
72220	399 Other Contracted Services	30,348	21,000	26,000	22,236	26,000
72220	499 Other Supplies And Materials	113,378	90,412	94,412	93,087	90,412
72220	524 In Service/Staff Development	3,341	18,900	18,900	15,272	18,900
72220	599 Other Charges	7,294	11,500	8,816	8,816	11,500
72220	790 Other Equipment	11,686	22,020	20,649	20,628	22,020
Total	Special Education Program	\$1,465,815	\$1,589,354	\$1,611,502	\$1,568,355	\$1,743,578
72230	Career and Technical Education Program					
72230	105 Supervisor/Director	\$89,207	\$91,884	\$91,884	\$91,884	\$93,723
72230	189 Other Salaries & Wages	77,144	79,458	93,458	82,245	161,491
72230	201 Social Security	9,838	10,366	11,234	10,285	15,441
72230	204 Pensions	15,038	15,558	16,829	15,811	26,727
72230	206 Life Insurance	56	38	46	39	86
72230	207 Medical Insurance	33,707	35,895	41,895	31,483	30,340
72230	212 Employer Medicare	2,301	2,433	2,636	2,405	3,624
72230	299 Other Fringe Benefits	307	394	394	320	587
72230	355 Travel	18,350	21,000	33,000	25,639	21,000
72230	399 Other Contracted Services	0	10,000	0	0	8,000
72230	499 Other Supplies And Materials	3,460	7,220	15,220	7,366	7,220
72230	524 In Service/Staff Development	18,882	4,000	31,119	12,061	4,000
72230	790 Other Equipment	0	0	0	0	2,000
Total	Career and Technical Education Progr	\$268,290	\$278,246	\$337,715	\$279,538	\$374,239
72250	Technology					
72250	105 Supervisor/Director	\$91,797	\$94,551	\$94,551	\$94,550	\$96,443
72250	120 Computer Programmer(S)	1,101,337	1,202,180	1,198,180	1,171,234	1,244,525
72250	162 Clerical Personnel	37,447	39,367	39,367	39,216	40,154
72250	189 Other Salaries & Wages	158,882	175,364	132,073	131,508	176,699
72250	201 Social Security	84,107	91,443	88,511	86,739	94,248
72250	204 Pensions	148,117	161,122	156,081	153,132	166,064
72250	206 Life Insurance	673	456	486	443	523
72250	207 Medical Insurance	198,810	208,269	213,269	204,786	244,243
72250	212 Employer Medicare	\$19,670	\$21,463	\$20,777	\$20,286	\$22,121
72250	299 Other Fringe Benefits	2,570	3,476	3,476	2,659	3,583
72250	336 Maint. & Repair Serv. - Equip.	6,719	34,000	14,000	2,478	14,000
72250	350 Internet Connectivity	161,125	199,554	315,321	274,815	400,767
72250	355 Travel	7,256	15,000	15,000	7,279	10,000

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

Fund 141

Statement of Appropriations
Fiscal Year Ending June 30, 2019

Estimated/Appropriated/Actual		Actual	Original	Amended	Estimate	Commission
Account Number		2017	Budget	Budget	Current Year	Approved
			2018	2018	2018	2019
72250	399 Other Contracted Services	171,391	53,868	98,868	94,332	73,868
72250	470 Cabling	151,384	55,200	325,200	326,697	200,000
72250	471 Software	267,783	285,272	255,272	250,875	153,522
72250	499 Other Supplies And Materials	162,910	295,600	350,600	328,486	255,600
72250	524 In Service/Staff Development	2,167	10,000	10,000	0	10,000
72250	790 Other Equipment	423,883	867,000	657,000	600,408	552,200
Total Technology		\$3,198,028	\$3,813,185	\$3,988,032	\$3,789,923	\$3,758,560
72260	Adult Program					
72260	105 Supervisor/Director	\$86,900	\$89,508	\$89,508	\$75,276	\$91,299
72260	162 Clerical Personnel	39,401	42,647	42,647	42,483	43,500
72260	201 Social Security	7,776	7,995	7,995	7,237	8,156
72260	204 Pensions	12,056	12,673	12,673	11,364	14,187
72260	206 Life Insurance	56	38	42	36	38
72260	207 Medical Insurance	6,282	6,745	6,745	6,745	6,983
72260	210 Unemployment Compensation	6,354	36,000	36,000	0	0
72260	212 Employer Medicare	1,818	1,877	1,877	1,693	1,914
72260	299 Other Fringe Benefits	233	304	304	228	310
Total Adult Program		\$160,876	\$197,787	\$197,791	\$145,062	\$166,387
72310	Board Of Education					
72310	118 Secretary To Board	\$133,765	\$137,984	\$137,984	\$131,082	\$140,744
72310	191 Board & Committee Members Fees	78,060	90,000	90,000	75,420	90,000
72310	201 Social Security	12,805	13,928	13,928	12,450	14,095
72310	204 Pensions	14,171	14,709	14,709	13,921	15,003
72310	206 Life Insurance	41	38	38	27	38
72310	207 Medical Insurance	2,468,561	2,779,172	2,919,172	2,751,986	3,384,468
72310	210 Unemployment Compensation Admi	219	0	0	0	0
72310	212 Employer Medicare	2,995	3,265	3,265	2,912	3,304
72310	299 Other Fringe Benefits	246	317	317	252	324
72310	305 Audit Services	\$47,164	\$52,250	\$52,250	\$47,164	\$52,250
72310	320 Dues And Memberships	10,505	10,450	10,450	9,577	10,450
72310	331 Legal Services	545,998	500,000	500,000	183,130	250,000
72310	355 Travel	0	0	50	26	0
72310	399 Other Contracted Services	7,202	5,500	10,875	10,875	9,000
72310	506 Liability Insurance	425,978	430,500	430,500	430,500	430,500
72310	508 Premiums On Corporate Surety Bon	0	1,040	1,040	1,040	0
72310	510 Trustee's Commission	2,398,795	2,595,810	2,595,810	2,490,727	2,695,810
72310	513 Worker's Compensation Insurance	526,381	526,381	526,381	263,191	526,381
72310	524 In Service/Staff Development	32,040	35,000	35,000	23,754	35,000
72310	533 Criminal Investigation Of Applicant	29,419	36,505	37,505	34,866	48,755
72310	701 Admin Equipment	3,550	0	0	0	0
Total Board Of Education		\$6,737,895	\$7,232,849	\$7,379,274	\$6,482,900	\$7,706,122
72320	Director Of Schools					
72320	101 County Official/Administrative	\$151,761	\$156,316	\$193,449	\$187,160	\$156,316
72320	117 Career Ladder Program	1,000	1,000	1,000	1,000	1,000
72320	161 Secretary(S)	41,205	42,647	42,647	42,483	43,500
72320	189 Other Salaries & Wages	286,533	308,494	306,004	290,675	296,821
72320	201 Social Security	26,978	29,901	32,049	29,755	29,247
72320	204 Pensions	48,746	51,624	51,359	49,799	52,629
72320	206 Life Insurance	182	133	133	124	133
72320	207 Medical Insurance	66,183	96,594	89,594	71,130	77,257

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

Fund 141

Statement of Appropriations
Fiscal Year Ending June 30, 2019

Estimated/Appropriated/Actual		Actual	Original	Amended	Estimate	Commission
Account Number		2017	Budget	Budget	Current Year	Approved
			2018	2018	2018	2019
72320	212 Employer Medicare	6,736	7,206	7,708	7,321	7,052
72320	299 Other Fringe Benefits	815	1,168	1,168	811	1,143
72320	307 Communication	96,189	96,106	96,106	83,971	96,106
72320	320 Dues And Memberships	9,850	9,586	9,586	4,164	9,586
72320	348 Postal Charges	25,377	33,800	43,800	30,647	33,800
72320	355 Travel	3,019	6,000	6,000	1,274	6,000
72320	399 Other Contracted Services	34,652	62,782	22,782	17,265	27,782
72320	499 Other Supplies And Materials	7,734	0	12,000	10,608	15,000
72320	524 In Service/Staff Development	15,906	12,000	23,000	22,510	20,000
72320	599 Other Charges	37,890	50,000	60,000	45,954	50,000
72320	701 Administration Equipment	7,177	18,000	18,000	4,496	18,000
Total	Director Of Schools	\$867,933	\$983,357	\$1,016,385	\$901,147	\$941,372
72410	Office Of The Principal					
72410	104 Principals	\$4,082,085	\$4,268,838	\$4,288,838	\$4,277,954	\$4,431,972
72410	117 Career Ladder Program	55,000	60,000	60,000	51,568	55,000
72410	119 Accountants/Bookkeepers	1,099,645	1,205,135	1,217,135	1,204,196	1,240,924
72410	127 Career Ladder Extended Contracts	16,000	20,000	20,000	12,000	8,000
72410	139 Assistant Principals	5,539,986	5,976,513	5,956,513	5,967,930	6,359,925
72410	161 Secretary(S)	1,217,231	1,374,240	1,362,240	1,307,380	1,425,244
72410	162 Clerical Personnel	1,527,538	1,703,114	1,709,669	1,660,723	1,789,475
72410	201 Social Security	808,030	883,895	884,301	864,453	926,383
72410	204 Pensions	1,277,122	1,364,583	1,365,282	1,385,174	1,578,966
72410	206 Life Insurance	7,384	5,217	5,217	5,083	5,630
72410	207 Medical Insurance	2,441,049	2,684,249	2,684,249	2,638,916	2,945,049
72410	210 Unemployment Compensation	259	5,000	5,000	3,203	5,000
72410	212 Employer Medicare	189,259	207,455	207,550	202,171	217,429
72410	299 Other Fringe Benefits	24,383	33,414	33,414	25,622	35,070
72410	307 Communication	189,358	214,879	214,879	178,157	190,000
72410	320 Dues And Memberships	54,570	53,670	58,670	54,850	63,670
72410	369 Contract For Sub Teachers-Cert	2,431	10,279	11,779	11,811	4,966
72410	370 Contract For Subteacher-Noncer	13,891	18,348	16,848	14,118	17,004
72410	399 Other Contracted Services	144,161	210,853	135,853	123,379	187,368
72410	435 Office Supplies	8,464	12,100	12,100	9,853	13,100
72410	499 Other Supplies And Materials	26,499	0	8,000	2,917	5,000
72410	599 Other Charges	211,527	233,249	278,249	246,743	236,333
72410	701 Administration Equipment	52,942	35,050	35,050	34,724	35,050
Total	Office Of The Principal	\$18,988,814	\$20,580,081	\$20,570,836	\$20,282,925	\$21,776,558
72510	Fiscal Services					
72510	105 Supervisor/Director	\$291,251	\$307,881	\$307,881	\$307,879	\$316,622
72510	119 Accountants/Bookkeepers	316,160	348,285	346,785	343,928	353,706
72510	122 Purchasing Personnel	102,457	110,929	111,031	110,872	113,252
72510	201 Social Security	42,805	46,410	46,323	45,864	47,407
72510	204 Pensions	75,672	81,772	81,623	81,301	83,529
72510	206 Life Insurance	377	266	266	266	266
72510	207 Medical Insurance	114,324	124,386	124,424	124,424	131,432
72510	212 Employer Medicare	10,011	10,892	10,872	10,726	11,127
72510	299 Other Fringe Benefits	\$1,290	\$1,764	\$1,764	\$1,389	\$1,802
72510	355 Travel	1,022	2,000	2,000	1,806	2,000
72510	399 Other Contracted Services	2,281	3,000	4,000	2,028	28,000
72510	435 Office Supplies	18,695	23,000	23,000	16,932	23,000
72510	499 Other Supplies And Materials	839	3,000	1,000	587	3,000

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

Fund 141

Statement of Appropriations
Fiscal Year Ending June 30, 2019

**Estimated/Appropriated/Actual
Account Number**

		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
72510	524 In Service/Staff Development	4,922	5,000	10,000	7,704	5,000
72510	701 Administration Equipment	2,647	12,000	8,000	2,084	12,000
Total	Fiscal Services	\$984,753	\$1,080,585	\$1,078,969	\$1,057,790	\$1,132,143

72520 Human Resources/Personnel

72520	105 Supervisor/Director	\$132,489	\$114,709	\$120,825	\$120,825	\$123,242
72520	162 Clerical Personnel	76,513	80,373	80,373	76,922	81,981
72520	189 Other Salaries & Wages	130,386	129,149	129,149	129,149	132,652
72520	201 Social Security	20,385	19,617	19,996	19,875	20,442
72520	204 Pensions	30,806	31,510	32,065	31,697	35,609
72520	206 Life Insurance	140	76	95	95	95
72520	207 Medical Insurance	63,780	70,597	65,597	50,844	51,585
72520	212 Employer Medicare	4,767	4,603	4,692	4,648	4,798
72520	299 Other Fringe Benefits	574	746	746	587	778
72520	355 Travel	1,163	1,000	1,000	599	1,000
72520	399 Other Contracted Services	77,709	75,730	75,730	57,648	75,730
72520	499 Other Supplies And Materials	2,471	10,000	10,000	7,614	10,000
72520	524 In Service/Staff Development	1,607	10,000	10,000	9,477	10,000
72520	701 Administration Equipment	2,332	8,000	8,000	714	8,000
Total	Human Resources/Personnel	\$545,122	\$556,110	\$558,268	\$510,694	\$555,912

72610 Operation Of Plant

72610	166 Custodial Personnel	\$6,556,370	\$7,332,325	\$7,332,325	\$7,248,124	\$7,621,982
72610	189 Other Salaries & Wages	105,021	117,113	117,113	109,854	117,130
72610	201 Social Security	394,285	450,703	450,703	436,823	468,219
72610	204 Pensions	661,982	754,680	754,680	732,773	785,626
72610	206 Life Insurance	6,258	4,781	4,781	4,439	5,010
72610	207 Medical Insurance	1,621,016	1,932,691	1,782,691	1,773,795	2,112,507
72610	210 Unemployment Compensation	4,911	18,000	18,000	1,678	18,000
72610	212 Employer Medicare	92,787	105,785	105,785	102,529	109,896
72610	299 Other Fringe Benefits	\$11,466	\$17,117	\$17,117	\$12,663	\$17,797
72610	335 Maint. & Repair Serv. - Bldgs.	0	0	7,000	6,209	0
72610	336 Maint. & Repair Serv. - Equip.	2,431	45,000	20,000	14,659	65,000
72610	399 Other Contracted Services	691,364	652,787	741,787	758,289	652,787
72610	410 Custodial Supplies	778,676	741,125	931,125	931,192	800,000
72610	415 Electricity	9,118,041	9,665,000	9,509,000	9,261,138	9,665,000
72610	434 Natural Gas	908,297	1,056,500	1,086,500	1,095,880	1,056,500
72610	454 Water And Sewer	1,296,637	1,395,000	1,365,000	1,324,134	1,395,000
72610	499 Other Supplies And Materials	92,324	20,000	161,000	160,996	140,000
72610	502 Building And Contents Insurance	360,000	360,000	370,319	370,319	360,000
72610	599 Other Charges	11,248	20,000	40,000	50,418	45,000
72610	720 Plant Operation Equipment	148,889	90,500	128,500	118,925	160,500
Total	Operation Of Plant	\$22,862,003	\$24,779,107	\$24,943,426	\$24,514,837	\$25,595,954

72620 Maintenance Of Plant

72620	105 Supervisor/Director	\$456,352	\$462,917	\$491,404	\$491,400	\$553,993
72620	161 Secretary(S)	131,005	130,320	120,197	119,736	124,806
72620	167 Maintenance Personnel	2,332,547	2,592,027	2,592,027	2,566,899	2,644,563
72620	201 Social Security	173,463	192,708	193,846	188,524	196,681
72620	204 Pensions	309,727	339,549	341,507	334,634	346,813
72620	206 Life Insurance	1,745	1,341	1,341	1,229	1,254
72620	207 Medical Insurance	651,009	751,663	741,663	702,842	774,877
72620	210 Unemployment Compensation	0	1,000	1,000	0	1,000

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

Fund 141

Statement of Appropriations
Fiscal Year Ending June 30, 2019

Estimated/Appropriated/Actual		Actual	Original	Amended	Estimate	Commission
Account Number		2017	Budget	Budget	Current Year	Approved
			2018	2018	2018	2019
72620	212 Employer Medicare	40,567	45,231	45,497	44,091	47,192
72620	299 Other Fringe Benefits	5,326	7,326	7,326	5,751	7,644
72620	329 Laundry Service	18,070	21,400	21,400	18,057	21,400
72620	335 Maint. & Repair Serv. - Bldgs.	886,393	1,123,000	994,832	960,558	950,000
72620	336 Maint. & Repair Serv. - Equip.	844,801	689,149	999,149	1,009,001	950,000
72620	355 Travel	801	0	0	0	1,000
72620	399 Other Contracted Services	573,725	808,000	778,000	786,006	825,000
72620	499 Other Supplies And Materials	770,643	750,000	630,000	582,515	765,000
72620	511 Vehicle And Equipment Insurance	68,000	68,000	68,000	68,000	68,000
72620	524 In Service/Staff Development	9,883	16,000	16,000	7,016	16,000
72620	599 Other Charges	4,528	10,000	10,000	3,341	10,000
72620	717 Maintenance Equipment	120,824	136,000	151,475	150,475	168,000
Total Maintenance Of Plant		\$7,399,409	\$8,145,631	\$8,204,664	\$8,040,075	\$8,473,223
72710 Transportation						
72710	105 Supervisor/Director	\$78,967	\$81,336	\$101,904	\$101,903	\$82,963
72710	162 Clerical Personnel	146,480	155,827	155,827	153,783	158,943
72710	164 Attendants	434,814	474,908	504,908	496,959	527,697
72710	189 Other Salaries & Wages	43,047	44,946	88,294	87,955	90,060
72710	201 Social Security	40,327	45,800	51,623	48,519	52,009
72710	204 Pensions	64,149	69,628	79,640	73,602	83,155
72710	206 Life Insurance	636	475	525	481	494
72710	207 Medical Insurance	176,633	222,671	224,671	207,392	211,037
72710	210 Unemployment Compensation	0	2,000	2,000	0	2,000
72710	212 Employer Medicare	9,655	10,750	12,112	11,628	12,207
72710	299 Other Fringe Benefits	1,184	1,741	1,741	1,361	1,977
72710	312 Contracts W/Private Agencies	494,460	430,000	535,000	530,040	495,000
72710	313 Contracts W/Parents	0	4,000	4,000	0	4,000
72710	315 Contracts W/Vehicle Owners	15,082,332	16,585,039	16,380,039	16,048,358	16,756,075
72710	355 Travel	65	1,000	1,000	32	1,000
72710	399 Other Contracted Services	218,202	99,306	129,306	114,969	107,306
72710	499 Other Supplies And Materials	12,432	21,000	41,000	31,170	31,000
72710	511 Vehicle And Equipment Insurance	80,000	90,000	90,000	90,000	90,000
72710	524 In Service/Staff Development	8,916	10,000	10,000	5,818	10,000
72710	599 Other Charges	24,777	36,000	36,000	11,590	36,000
72710	701 Administration Equipment	2,497	4,000	4,000	3,129	4,000
72710	729 Transportation Equipment	63,851	66,000	116,000	105,519	99,000
Total Transportation		\$16,983,424	\$18,456,427	\$18,569,590	\$18,124,208	\$18,855,923
72810 Central and Other						
72810	317 Data Processing Services	\$35,009	\$0	\$0	\$0	\$0
72810	411 Data Processing Supplies	1,368	0	0	0	0
72810	499 Other Supplies and Materials	2,695	0	0	0	0
72810	709 Data Processing Equipment	1,467	0	0	0	0
72810	790 Other Equipment	2,626	0	0	0	0
		\$43,165	\$0	\$0	\$0	\$0
73300 Community Services						
73300	599 Other Charges	\$33,168	\$36,000	\$59,451	\$45,391	\$42,000
Total Community Services		\$33,168	\$36,000	\$59,451	\$45,391	\$42,000
73400 Early Childhood Education						
73400	116 Teachers	\$1,339,812	\$1,463,583	\$1,463,583	\$1,432,627	\$1,638,472

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

Fund 141

Statement of Appropriations
Fiscal Year Ending June 30, 2019

**Estimated/Appropriated/Actual
Account Number**

		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
73400	117 Career Ladder Program	7,000	7,500	7,500	6,000	7,000
73400	163 Educational Assistants	549,296	624,020	652,846	661,971	713,764
73400	201 Social Security	\$112,564	\$126,765	\$128,553	\$123,985	\$142,801
73400	204 Pensions	180,238	200,095	203,165	203,883	248,212
73400	206 Life Insurance	1,554	1,256	1,269	1,160	1,351
73400	207 Medical Insurance	422,179	510,866	522,866	509,112	577,068
73400	210 Unemployment Compensation	0	2,000	2,000	0	2,000
73400	212 Employer Medicare	26,325	29,753	30,171	28,996	33,514
73400	299 Other Fringe Benefits	3,731	4,802	4,802	4,153	5,325
73400	355 Travel	483	500	500	399	500
73400	369 Contract For Sub Teachers-Cert	8,964	8,189	10,189	9,276	10,148
73400	370 Contract For Subteacher-Noncer	27,679	28,845	33,845	27,441	29,048
73400	399 Other Contracted Services	2,190	1,500	6,500	4,712	6,500
73400	422 Food Supplies	4,961	5,500	5,500	5,061	6,500
73400	429 Instructional Supp & Mat	35,774	43,611	109,736	125,011	99,595
73400	499 Other Supplies And Materials	2,028	8,200	11,200	10,825	10,200
73400	524 In Service/Staff Development	8,504	26,260	16,260	11,078	18,260
73400	790 Other Equipment	3,621	0	1,781	1,781	8,000
Total	Early Childhood Education	\$2,736,903	\$3,093,245	\$3,212,266	\$3,167,471	\$3,558,258
76100	Regular Capital Outlay					
76100	399 Other Contracted Services	\$23,881	\$25,000	\$25,000	\$4,250	\$25,000
76100	799 Other Capital Outlay	9,298	50,000	50,000	0	50,000
Total	Regular Capital Outlay	\$33,179	\$75,000	\$75,000	\$4,250	\$75,000
82130	Education					
82130	602 Principal On Notes	\$181,416	\$1,066,754	\$51,336	\$0	\$0
82130	610 Principal On Capitalized Leases	212,661	220,602	220,602	220,602	228,840
82130	612 Principal on Other Loans	0	0	1,015,418	299,240	583,752
Total	Education	\$394,077	\$1,287,356	\$1,287,356	\$519,842	\$812,592
82230	Education					
82230	604 Interest On Notes	\$3,104	\$27,504	\$0	\$0	\$0
82230	611 Interest On Capitalized Leases	26,900	18,959	18,959	18,959	10,722
82230	613 Interest on Other Loans	0	0	27,504	8,886	29,412
Total	Education	\$30,004	\$46,463	\$46,463	\$27,845	\$40,134
99100	Operating Transfers					
99100	590 Transfers To Other Funds	\$19,138,185	\$0	\$4,541,758	\$4,541,758	\$0
Total	Transfers Out	\$19,138,185	\$0	\$4,541,758	\$4,541,758	\$0
Total	Expenditures	\$343,607,194	\$364,221,644	\$370,210,434	\$360,294,264	\$388,098,875

RUTHERFORD COUNTY TENNESSEE

2018-2019

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



Centralized Cafeteria Fund

Fund 143

Estimated Revenues, Expenditures & Available Funds

For the Fiscal Year Ended June 30, 2019

	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
REVENUES					
Charges For Current Serv	\$6,989,600	\$7,960,000	\$7,040,000	\$7,083,726	\$6,985,000
Other Local Revenue	17,780	15,000	53,112	70,522	26,000
State Of Tennessee	165,199	167,000	168,600	168,600	169,000
Federal Government	11,027,042	11,225,000	11,385,000	11,356,405	11,405,000
Total Revenues	\$18,199,621	\$19,367,000	\$18,646,712	\$18,679,253	\$18,585,000
EXPENDITURES					
Board Of Education	\$66,029	\$66,800	\$66,800	\$66,029	\$66,300
Food Service	18,035,529	19,968,625	19,511,445	19,029,159	19,876,855
Transfers Out	35,570	45,000	45,000	27,807	38,000
Total Expenditures	\$18,137,128	\$20,080,425	\$19,623,245	\$19,122,995	\$19,981,155

Revenues over (under) Expenditures (\$443,742)

Estimated Revenues over (under) Appropriations (\$1,396,155)

Un/Assigned Fund Balance July 1	\$4,376,628	\$3,933,058
Adjustments to Un/assigned fund Balance	172	
Change to Fund Balance	<u>(443,742)</u>	<u>(1,396,155)</u>
Un/Assigned Fund Balance June 30	<u>\$3,933,058</u>	<u>\$2,536,903</u>

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

Fund 143

Statement of Estimated Revenues

Fiscal Year Ending June 30, 2019

Account Number	Actual	Original	Amended	Estimate	Commission
Estimated/Actual	2017	Budget	Budget	Current Year	Approved
		2018	2018	2018	2019
Revenue					
Charges For Current Services					
43521 Lunch Payments - Children	\$5,448,272	\$6,350,000	\$5,650,000	\$5,690,101	\$5,600,000
43522 Lunch Payments - Adults	201,992	210,000	185,000	185,060	190,000
43523 Income From Breakfast	553,357	600,000	540,000	539,811	520,000
43525 A La Carte Sales	785,979	\$800,000	\$665,000	\$668,754	\$675,000
Total Charges For Current Services	\$6,989,600	\$7,960,000	\$7,040,000	\$7,083,726	\$6,985,000
Other Local Revenues					
Recurring Items					
44110 Investment Income	\$14,561	15,000	32,000	29,830	26,000
44530 Sale Of Equipment	3,219	0	20,812	25,192	0
44570 Contributions & Gifts	0	\$0	\$300	\$15,500	\$0
Total Other Local Revenue	\$17,780	\$15,000	\$53,112	\$70,522	\$26,000
State Of Tennessee					
46520 School Food Service	\$165,199	\$167,000	\$168,600	\$168,600	\$169,000
Total State Of Tennessee	\$165,199	\$167,000	\$168,600	\$168,600	\$169,000
Federal Government					
47111 Usda School Lunch Program	\$8,064,229	8,250,000	8,100,000	8,047,898	8,160,000
47112 Usda - Commodities	559,513	500,000	900,000	908,679	850,000
47113 Breakfast	2,336,277	2,400,000	2,325,000	2,345,945	2,340,000
47114 Usda - Other Fresh Fruit & Vegetables	67,023	75,000	60,000	53,883	55,000
Total Federal Government	\$11,027,042	\$11,225,000	\$11,385,000	\$11,356,405	\$11,405,000
Total Revenues	\$18,199,621	\$19,367,000	\$18,646,712	\$18,679,253	\$18,585,000

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

Fund 143

Statement of Appropriations
Fiscal Year Ending June 30, 2019

**Estimated/Appropriated/Actual
Account Number**

		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
72310	Board Of Education					
72310	305 Audit Services	\$11,729	\$12,500	\$12,500	\$11,729	\$12,000
72310	513 Worker's Compensation Insuranc	54,300	54,300	54,300	54,300	54,300
Total	Board Of Education	\$66,029	\$66,800	\$66,800	\$66,029	\$66,300
73100	Food Service					
73100	105 Supervisor/Director	\$155,151	\$220,063	\$173,563	\$173,056	\$210,000
73100	119 Accountants/Bookkeepers	85,667	93,114	93,114	95,889	95,000
73100	165 Cafeteria Personnel	6,408,985	6,695,000	7,225,000	7,177,468	7,520,000
73100	189 Other Salaries & Wages	195,047	251,451	266,451	254,604	245,000
73100	201 Social Security	411,213	450,097	480,097	463,869	500,340
73100	204 Pensions	331,301	375,000	375,000	375,172	400,000
73100	206 Life Insurance	3,937	5,000	2,500	2,753	5,000
73100	207 Medical Insurance	1,076,844	1,200,000	1,125,000	1,106,885	1,200,000
73100	210 Unemployment Compensation	11,101	12,000	12,000	9,039	12,000
73100	212 Employer Medicare	96,351	105,265	112,585	108,680	117,015
73100	299 Other Fringe Benefits	6,601	7,000	7,500	7,183	7,500
73100	336 Maint. & Repair Serv. - Equip.	107,559	100,000	100,000	71,290	93,000
73100	348 Postal Charges	0	0	0	187	0
73100	354 Transp. Other Than Students	86,505	85,000	105,000	105,045	115,000
73100	355 Travel	14,297	15,000	15,000	11,591	15,000
73100	399 Other Contracted Services	334,218	310,000	390,000	375,976	310,000
73100	421 Food Preparation Supplies	735,556	740,000	840,000	810,277	850,000
73100	422 Food Supplies	6,911,579	7,843,635	6,593,635	6,336,437	6,600,000
73100	435 Office Supplies	29,667	31,000	31,000	28,626	30,000
73100	451 Uniforms	7,049	12,000	12,000	11,603	12,000
73100	469 Usda-Commodities	559,513	500,000	900,000	908,679	850,000
73100	499 Other Supplies And Materials	207,300	235,000	235,000	191,907	260,000
73100	524 In Service/Staff Development	27,710	32,000	37,000	31,255	30,000
73100	599 Other Charges	0	1,000	0	0	0
73100	710 Food Service Equipment	232,378	650,000	380,000	371,688	400,000
Total	Food Service	\$18,035,529	\$19,968,625	\$19,511,445	\$19,029,159	\$19,876,855
99100	Transfers Out					
99100	590 Transfers To Other Funds	\$35,570	\$45,000	\$45,000	\$27,807	\$38,000
Total	Transfers Out	\$35,570	\$45,000	\$45,000	\$27,807	\$38,000
Total	Expenditures	\$18,137,128	\$20,080,425	\$19,623,245	\$19,122,995	\$19,981,155

RUTHERFORD COUNTY TENNESSEE

2018-2019

General Debt Service Fund 151

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



Debt Service Fund

Fund 151

Estimated Revenues, Expenditures & Available Funds

For the Fiscal Year Ended June 30, 2019

	Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
REVENUES					
Local Taxes	\$49,948,390	\$49,492,190	\$52,012,245	\$52,137,874	\$50,488,123
Other Local Revenues	832,967	569,150	1,579,150	1,696,761	1,144,150
Other Sources	30,597,461	195,395	694,498	694,498	199,015
Total Revenues	\$81,378,818	\$50,256,735	\$54,285,893	\$54,529,133	\$51,831,288
EXPENDITURES					
Other General Administration	\$946,804	\$1,093,520	\$1,053,520	\$1,001,072	\$1,121,000
General Government - Principal	3,715,595	4,861,140	4,861,140	4,861,140	6,067,760
Education - Principal	24,464,405	25,123,860	25,123,860	25,123,860	26,387,240
General Government - Interest	2,956,624	3,959,051	3,959,051	3,959,051	3,773,529
Education - Interest	11,198,045	13,030,897	12,555,526	12,555,526	14,241,487
General Government -Other Debt Svc	351,300	0	0	0	0
Education - Other Debt Svc	369,272	0	499,103	499,103	0
Refunded Bond Escrow Agent	30,270,923	0	0	0	0
Total Expenditures	\$74,272,968	\$48,068,468	\$48,052,200	\$47,999,752	\$51,591,016

Revenues over(under) Expenditures \$6,529,381

Estimated Revenues over (under) Appropriations \$240,272

Un/Assigned Fund Balance July 1	\$41,008,544	\$47,537,925
Adjustments to Un/assigned fund Balance	0	
Change to Fund Balance	6,529,381	240,272
Un/Assigned Fund Balance June 30	<u>\$47,537,925</u>	<u>\$47,778,197</u>

**Rutherford County Government
General Debt Service Fund**

Fund 151

Statement of Estimated Revenues

Fiscal Year Ending June 30, 2019

Account Number Estimated/Actual	Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
Revenue					
Local Taxes					
40110 Current Property Tax	\$42,332,629	\$43,523,940	\$45,073,940	\$45,068,887	\$44,973,573
40120 Trustee's Collect - Prior Yr	480,474	515,700	435,700	434,591	428,700
40130 Clerk & Masters Collection	299,734	234,000	234,000	220,108	190,500
40140 Interest And Penalty	109,218	82,000	87,000	91,029	95,200
40150 Pick-Up Taxes	49,706	35,000	85,000	84,615	47,600
40161 Pay In Lieu Of Taxes - Tva	3,549	3,550	3,605	3,605	3,550
40250 Litigation Tax - General	545,750	640,000	40,000	43,009	40,000
40266 Litigation Tax-Jail/Workhouse	1,732,071	1,646,000	1,891,000	1,944,951	1,800,000
40270 Business Tax	1,297,184	1,312,000	1,312,000	1,343,379	1,309,000
40285 Development Tax	3,098,075	\$1,500,000	\$2,850,000	\$2,903,700	\$1,600,000
Total Local Taxes	\$49,948,390	\$49,492,190	\$52,012,245	\$52,137,874	\$50,488,123
Other Local Revenues					
44110 Investment Income	\$688,817	\$425,000	\$1,435,000	\$1,552,611	\$1,000,000
44120 Lease/Rentals	144,150	\$144,150	\$144,150	\$144,150	\$144,150
Total Other Local Revenues	\$832,967	\$569,150	\$1,579,150	\$1,696,761	\$1,144,150
Other Sources					
49100 Bond Proceeds	\$565,495	\$0	\$499,103	\$499,103	\$0
49400 Refunding Debt Issued	25,640,000	0	0	0	0
49410 Premiums On Debt Sold	4,195,191	0	0	0	0
49800 Transfers In	196,775	195,395	195,395	195,395	199,015
Total Other Sources	\$30,597,461	\$195,395	\$694,498	\$694,498	\$199,015
Total Revenues	\$81,378,818	\$50,256,735	\$54,285,893	\$54,529,133	\$51,831,288

**Rutherford County Government
General Debt Service Fund**

Fund 151

Statement of Appropriations
Fiscal Year Ending June 30, 2019

**Estimated/Appropriated/Actual
Account Number**

		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
51900	Other General Administration					
51900	510 Trustee's Commission	\$936,966	\$943,520	\$1,003,520	\$994,349	\$971,000
51900	606 Other Debt Issuance Charges	0	100,000	0	0	100,000
51900	699 Other Debt Service	9,838	50,000	50,000	6,723	50,000
Total	Other General Administration	\$946,804	\$1,093,520	\$1,053,520	\$1,001,072	\$1,121,000
82110	General Government					
82110	601 Principal On Bonds	\$3,715,595	\$4,861,140	\$4,861,140	\$4,861,140	\$6,067,760
Total	General Government	\$3,715,595	\$4,861,140	\$4,861,140	\$4,861,140	\$6,067,760
82130	Education					
82130	601 Principal On Bonds	\$24,464,405	\$25,123,860	\$25,123,860	\$25,123,860	\$26,387,240
Total	Education	\$24,464,405	\$25,123,860	\$25,123,860	\$25,123,860	\$26,387,240
82210	General Government					
82210	603 Interest On Bonds	\$2,956,624	\$3,959,051	\$3,959,051	\$3,959,052	\$3,773,529
Total	General Government	\$2,956,624	\$3,959,051	\$3,959,051	\$3,959,052	\$3,773,529
82230	Education					
82230	603 Interest On Bonds	\$11,198,045	\$13,030,897	\$12,555,526	\$12,555,526	\$14,241,487
Total	Education	\$11,198,045	\$13,030,897	\$12,555,526	\$12,555,526	\$14,241,487
82310	General Government					
82310	605 Underwriter's Discount	\$175,699	\$0	\$0	\$0	\$0
82310	606 Other Debt Issuance Charges	175,601	0	0	0	0
Total	General Government	\$351,300	\$0	\$0	\$0	\$0
82330	Education					
82330	605 Underwriter's Discount	\$141,392	\$0	\$258,103	\$258,103	\$0
82330	606 Other Debt Issuance Charges	227,880	0	241,000	241,000	0
Total	Education	\$369,272	\$0	\$499,103	\$499,103	\$0
99300	Refunded Bond Escrow Agent					
99300	699 Other Debt Service	\$30,270,923	\$0	\$0	\$0	\$0
Total	Refunded Bond Escrow Agent	\$30,270,923	\$0	\$0	\$0	\$0
Total	Expenditures	\$74,272,968	\$48,068,468	\$48,052,200	\$47,999,753	\$51,591,016

RUTHERFORD COUNTY TENNESSEE

2018-2019

Education Capital Project Fund 177

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



Education Capital Projects Fund

Fund 177

Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2019

		Actual 2017	Original Budget 2018	Amended Budget 2018	Estimate Current Year 2018	Commission Approved 2019
REVENUES						
Local Taxes						
40110	Current Property Tax	\$4,045,892	\$4,091,237	\$4,232,982	\$4,239,906	\$4,227,516
40120	Trustee's Collect. - Prior Yr.	45,915	49,000	41,650	40,885	40,300
40130	Circuit Clerk/Clerk & Mast. Co	28,554	22,300	22,300	20,707	17,900
40140	Interest And Penalty	10,480	7,800	7,800	8,553	8,900
40150	Pick-Up Taxes	4,750	3,300	9,900	7,960	4,400
40161	Payments In Lieu Of Taxes-Tva	339	339	339	339	339
40270	Business Tax	123,917	125,000	121,250	126,383	123,000
Total Local Taxes		\$4,259,847	\$4,298,976	\$4,436,221	\$4,444,733	\$4,422,355
Total	Revenues	\$4,259,847	\$4,298,976	\$4,436,221	\$4,444,733	\$4,422,355
EXPENDITURES						
72310	Board Of Education					
72310	510 Trustee's Commission	\$83,624	\$89,846	\$89,846	\$87,456	\$92,000
Total	Board Of Education	\$83,624	\$89,846	\$89,846	\$87,456	\$92,000
91300	Education Capital Projects					
91300	321 Engineering Services	\$0	\$0	\$3,203	\$3,203	\$0
91300	335 Maint. & Repair Serv. - Bldgs.	2,612,043	4,175,494	5,251,705	4,740,851	4,322,774
91300	399 Other Contracted Services	0	0	118,142	118,142	0
91300	790 Other Equipment	0	0	0	0	1,000,000
Total	Education Capital Projects	\$2,612,043	\$4,175,494	\$5,373,050	\$4,862,196	\$5,322,774
Total	Expenditures	\$2,695,667	\$4,265,340	\$5,462,896	\$4,949,652	\$5,414,774

Revenues over(under) Expenditures (\$504,919)
 Estimated Revenues over (under) Appropriations (\$992,419)

Un/Assigned Fund Balance July 1 \$2,984,030 \$3,676,666
 Adjustments to Un/assigned fund Balance 1,197,555
 Change to Fund Balance (504,919) (992,419)
 Un/Assigned Fund Balance June 30 \$3,676,666 \$2,684,247

Rutherford County Schools
Education Capital Projects

	2018-2019 Original	2017-2018 Original
Roof Replacement/Repairs		
Cedar Grove Ele.	\$ 920,000	
Rock Springs Ele.	920,000	
Riverdale High School M-Hall		\$88,509
Riverdale High School K Hall		262,515
Central Magnet School Main		671,470
Oakland High School Gymnasium		245,000
Riverdale High School Gym/Pool		296,000
<i>Total Roof Replacement</i>	\$1,840,000	\$1,563,494
HVAC Renovation/Replacement		
Oakland HS	500,000	
Holloway HS	65,000	
Eagleville -Old Gym Classroom	55,000	
Blackman HS Cooling Tower	75,000	
Central Magnet (chiller)	500,000	
Central Magnet School		\$400,000
Eagleville C wing		350,000
Old John Coleman Building		200,000
Eagleville Gymnasium		150,000
<i>Total HVAC</i>	\$1,195,000	\$1,100,000
Paving, Seal Coating, Striping		
Blackman HS	50,000	
Riverdale HS	60,000	
Riverdale HS Track	392,774	
Central Magnet School Parking Lot		\$300,000
Oakland HS Track		300,000
<i>Total Paving</i>	\$502,774	\$600,000
Window Replacement		
Walter Hill Elementary School		\$120,000
Elevator Upgrade		
McFadden	\$65,000	
Gymnasium Floor/Stage		
Smyrna HS	130,000	
Smyrna Middle School		\$130,000
Elementary School Playground Replacement		
Cedar Grove Ele	250,000	
David Youree Ele	250,000	
Eagleville Ele	90,000	
Kittrell Elementary School		\$200,000
Christiana Elementary School		200,000
<i>Total Playground</i>	\$590,000	\$400,000
Restroom Renovation		
Central Magnet School		\$131,000
Locker Room Renovation		
Central Magnet School		\$131,000
Safety Enhancements		
Multiple Schools	\$1,000,000	
Grand Total Fund 177	\$5,322,774	\$4,175,494

2018-2019 Capital Budget

Overview

Presented on the following pages is the 2018-2019 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 2018-2019 capital budget is funded through development tax, contributions, issuance of bonds, notes and the use of undesignated portions of prior debt issues. Many of the projects in this presentation represent continuation or additional phases of projects initiated in previous years. This budget reflects each project in its entirety, with detail reflecting expenditures to date.

DIFFERENCES BETWEEN OPERATING AND CAPITAL BUDGET EXPENDITURES

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

OPERATING AGENCIES RESPONSIBLE FOR CAPITAL BUDGET DEVELOPMENT AND IMPLEMENTATION

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

BOARD OF EDUCATION

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

HEALTH & EDUCATION COMMITTEE

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

PROPERTY MANAGEMENT

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

BUDGET COMMITTEE

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

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

FINANCING OF THE CAPITAL BUDGET

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

projects in this section cover more than one fiscal period. Many of these projects included in the Capital Budget are financed through the issuance of long-term general obligation debt (bonded debt and notes). The annual principal and interest payments required to amortize the long-term debt is an operating cost and therefore, budgeted in the debt service portion of the annual operating budget. Each year the County Commission levies tax on real and personal property in order to support the operating budget appropriations required to retire long-term debt. The annual debt service payments can be viewed as yearly installments on funds borrowed to acquire major public fixed assets, which will benefit the general public for generations to come.

AMENDING THE CAPITAL BUDGET

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

GENERAL GOVERNMENT CAPITAL PROJECTS

During the fiscal year ending June 30, 2015, the County engaged the following groups to assist the Rutherford County Public Building Authority in planning and designing a Judicial Center building and a parking garage to support the activity for the Justice Center: Pinnacle Construction Partners, LLC, Gresham Smith and Partners, Justice Planning Assoc., Inc., and Bell & Associates. In August, 2014 the County procured additional property with the intent of building a parking garage. This additional parking will be very convenient for people visiting the planned Judicial Center. During the 15-16 fiscal year, the Public Building Authority approved contracts for the construction of both facilities. The estimated cost of the Judicial Center and the parking garage is approximately \$73 million dollars. To date, all funding has been secured to complete the project and the project is virtually complete, with the opening of the facility in May 2018. Financial information related to this project as of June 30, 2018 is included for historical information.

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

Resource Department and the Risk Management Department to be housed in the refurbished building.

EDUCATION CAPITAL PROJECTS

OAKLAND MIDDLE ANNEX. This project is to build a separate building to house the sixth grade, giving relief to the main building, adding capacity for 425 students. Within the scope of this project, the football and practice field will be relocated.

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

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

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

LaVergne Middle Annex, Roy Waldron Addition #2, Rock Spring Elementary Addition– The Board of Education is in the preliminary design and engineering stages for these three projects. As of July 1, 2018 the County Commission has not authorized funding for these projects beyond this preliminary stage.

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

2018-2019 GENERAL CAPITAL PROJECTS

DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
PARKING GARAGE	\$ 7,000,000	\$ 7,700,000		
ARCHITECT			\$ 324,222	\$ 316,072
ENGINEERING			4,000	4,000
PERMITS			9,375	9,375
BUILDING CONSTRUCTION			6,525,438	6,505,438
LAND			626,590	626,590
total project	\$ 7,000,000	\$ 7,700,000	\$ 7,489,625	\$ 7,461,475
JUDICIAL CENTER	\$ 66,000,000	\$ 66,467,969		
ARCHITECT			\$ 3,516,434	\$ 3,449,083
CONSULTANT			823,313	689,925
CONTRACT W/GOV'T (Murfreesboro)			1,154,719	1,154,719
ENGINEERING			803	803
PERMITS			45,163	45,163
DP SERVICES			501,944	474,675
LEGAL			48,786	48,786
OTHER CONTRACTED SERVICE			1,014,972	1,005,399
BUILDING CONSTRUCTION			57,460,515	56,878,780
FURNITURE & FIXTURES			1,724,249	1,723,786
LAW ENFORCEMENT EQUIPMENT			98,238	50,529
SITE DEVELOPMENT			215,843	215,843
total project	\$ 66,000,000	\$ 66,467,969	\$ 66,604,979	\$ 65,737,491
	\$ 73,000,000	\$ 74,167,969		
OLD JUDICIAL BUILDING RENOVATION				
Transfer from General fund (June 2018)				
ARCHITECT	\$ 66,700	\$ 66,700	\$ -	\$ -
BUILDING IMPROVEMENT	-	-	-	-
total project	\$ 66,700	\$ 66,700	\$ -	\$ -

2018-2019 EDUCATION CAPITAL PROJECTS

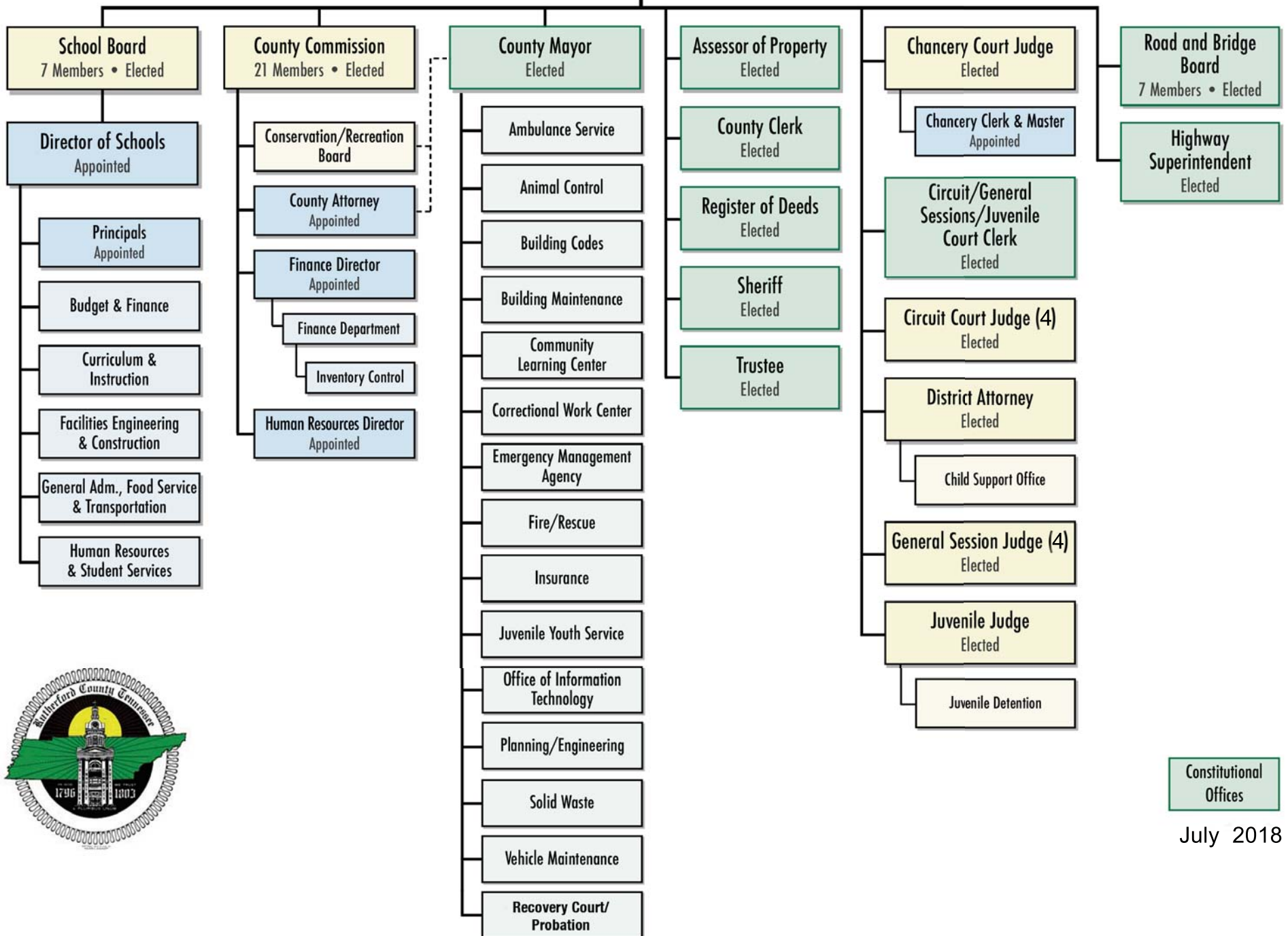
DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
OAKLAND MIDDLE ANNEX				
ARCHITECTS	\$ 575,000	\$ 636,947	\$ 665,697	\$ 583,440
ENGINEERING SERVICES	-	73,276	70,276	49,492
CONSTRUCTION	11,500,000	14,739,577	11,681,000	4,434,486
FF&E	800,000	800,000	163,934	129,343
LAND	600,000	581,525	581,525	581,525
SITE		119,675	2,179,675	98,875
total project	\$ 13,475,000	\$ 16,951,000	\$ 15,342,107	\$ 5,877,161
ROCKY FORK ELEMENTARY SCHOOL				
ARCHITECTS	\$ 1,204,000	\$ 1,258,535	\$ 1,465,726	\$ 1,127,004
ENGINEERING SERVICES	-	-	62,152	-
CONSTRUCTION	30,000,000	30,000,000	26,897,000	-
FF&E	2,700,000	2,932,718	-	-
LAND	1,100,000	1,056,227	1,056,227	1,056,227
SITE DEVELOPMENT	800,000	1,361,696	368,156	368,156
total project	\$ 35,804,000	\$ 36,609,176	\$ 29,849,261	\$ 2,551,387

2018-2019 EDUCATION CAPITAL PROJECTS (continued)

DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
ROCKVALE HIGH SCHOOL				
ARCHITECTS	\$ 1,967,000	\$ 2,233,650	\$ 2,041,635	\$ 1,800,306
ENGINEERING SERVICES	-	168,869	219,831	122,317
CONSTRUCTION	48,053,000	63,584,500	56,333,486	\$ 29,071,593
FF&E	4,950,000	4,950,000	194,872	-
SITE DEVELOPMENT	4,000,000	676,481	7,716,438	440,329
total project	\$ 58,970,000	\$ 71,613,500	\$ 66,506,262	\$ 31,434,545
SIEGEL HIGH ADDITION-2018				
ARCHITECTS	\$ 260,000	\$ 315,985	\$ 317,985	\$ 297,826
ENGINEERING SERVICES	-	30,335	37,387	31,276
CONSTRUCTION	5,200,000	6,526,000	6,203,000	3,557,990
FF&E	600,000	583,245	3,675	3,675
SITE DEVELOPMENT	-	54,435	378,049	43,607
total project	\$ 6,060,000	\$ 7,510,000	\$ 6,940,096	\$ 3,934,374
LAVERGNE MIDDLE ANNEX-2019				
ARCHITECTS	\$ 350,000	\$ 353,000	\$ 353,000	\$ 282,772
ENGINEERING SERVICES	-	10,000	10,000	10,000
total project	\$ 350,000	\$ 363,000	\$ 363,000	\$ 292,772
ROY WALDRON ADDITION #2				
ARCHITECTS	\$ 350,000	\$ 353,000	\$ 353,000	\$ 140,283
ENGINEERING SERVICES	-	8,500	6,000	6,000
total projects	\$ 350,000	\$ 361,500	\$ 359,000	\$ 146,283
ROCK SPRINGS ELEMENTARY ADDITION				
ARCHITECTS	\$ 350,000	\$ 350,000	\$ 350,000	\$ 263,513
ENGINEERING SERVICES	-	-	9,300	-
total projects	\$ 350,000	\$ 350,000	\$ 359,300	\$ 263,513
EAGLEVILLE-NEW HWY 99 ENTRY				
SITE DEVELOPMENT	\$ 300,000	\$ 300,000	\$ -	\$ -
total projects	\$ 300,000	\$ 300,000	\$ -	\$ -
Total All School Capital Projects	\$ 66,380,000	\$ 80,498,000	\$ 74,527,658	\$ 36,071,487

RUTHERFORD COUNTY GOVERNMENT ORGANIZATIONAL CHART

ELECTORATE



Constitutional
Offices

July 2018