

DECATUR COUNTY,
TENNESSEE

BUDGET DOCUMENT FOR THE
YEAR ENDING
JUNE 30, 2016

Decatur County, Tennessee

Budget for the Year Ending June 30, 2016

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**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF DECATUR COUNTY,
TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2015, AND ENDING JUNE 30, 2016**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Decatur County, Tennessee, assembled in regular session on the 27th of July, 2015, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Decatur County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the county's debt maturing during the year beginning July 1, 2015, and ending June 30, 2016, according to the following schedule:

GENERAL FUND

51100	County Commission	\$30,766
51210	Board of Equalization	1,200
51220	Beer Board	750
51240	Other Boards and Committees	3,100
51300	County Mayor	133,155
51310	Personnel Office	8,850
51400	County Attorney	16,000
51500	Election Commission (Including Voter Registration)	184,230
51600	Register of Deeds	104,298
51800	County Buildings	141,912
52300	Property Assessor's Office	144,449
52310	Reappraisal Program	23,839
52400	County Trustee's Office	151,029
52500	County Clerk's Office	134,636
53100	Circuit Court	153,999
53300	General Sessions Court	128,314
53400	Chancery Court	104,961
53500	Juvenile Court	39,383

53930	Victim Assistance Programs	22,180
54110	Sheriff's Department	830,195
54210	Jail	699,452
54240	Juvenile Services	77,470
54250	Work Release Program	504,776
54310	Fire Prevention and Control	143,000
54410	Civil Defense	166,166
54420	Rescue Squad	10,000
54490	Other Emergency Management	333,378
54610	County Coroner/Medical Examiner	68,500
54900	Other Public Safety	1,147
55110	Local Health Center	49,004
55720	Sanitation Education/Information	33,700
56300	Senior Citizens Assistance	95,609
56500	Libraries	71,210
56700	Parks and Fair Boards	236,807
57100	Agriculture Extension Service	41,696
57300	Forest Service	2,000
57500	Soil Conservation	3,300
58110	Tourism	6,300
58120	Industrial Development	20,000
58220	Airport	34,604
58300	Veterans' Services	12,802
58400	Other Charges	261,067
58600	Employee Benefits	72,355
58900	Miscellaneous	28,025

Transfers To Other Funds	280,000
Total General Fund	5,609,614

SOLID WASTE/SANITATION FUND

55710	Sanitation Management	166,594
55732	Convenience Centers	75,715
58400	Other Charges	37,960
58600	Employee Benefits	31,038
	Total Solid Waste/Sanitation Fund	311,307

AMBULANCE SERVICES FUND

55130	Ambulance / Emergency Medical Services	\$1,276,401
99100	Transfers Out	25,000
	Total Ambulance Services Fund	\$1,301,401

HOSPITAL SPECIAL FUND

55190	Other Local Health Services	\$259,285
99100	Transfers Out	300,000
	Total Hospital Special Fund	\$559,285

DRUG CONTROL FUND

54150	Drug Enforcement	\$5,000
58600	Employee Benefits	672
	Total Drug Control Fund	\$5,672

HIGHWAY/PUBLIC WORKS FUND

61000	Administration	\$139,409
62000	Highway and Bridge Maintenance	696,100
63100	Operation and Maintenance of Equipment	309,500

65000	Other Charges	101,448
66000	Employee Benefits	172,100
68000	Capital Outlay	408,739
	Total Highway/Public Works Fund	\$1,827,296

GENERAL PURPOSE SCHOOL FUND

71000	<u>Instruction</u>	
71100	Regular Instruction Program	\$6,173,850
71150	Alternative Instruction Program	24,100
71200	Special Education Program	842,380
71300	Vocational Education Program	408,890
72000	<u>Support Services</u>	
72110	Attendance	121,450
72120	Health Services	267,141
72130	Other Student Support	546,340
72210	Regular Instruction Program	764,270
72220	Special Education Program	139,200
72230	Vocational Education Program	48,740
72310	Board of Education	169,370
72320	Director of Schools	156,800
72410	Office of the Principal	389,380
72510	Fiscal Services	110,215
72610	Operation of Plant	862,070
72620	Maintenance of Plant	208,410
72710	Transportation	726,130
73100	Food Service	40,260
73300	Community Services	176,585

73400	Early Childhood Education	352,470
76100	Regular Capital Outlay	290,000
82330	Other Debt Service – Education	456,000
	Total General Purpose School Fund	\$13,274,051

CENTRAL CAFETERIA FUND

73100	Food Service	\$829,500
	Total Central Cafeteria Fund	\$829,500

GENERAL DEBT SERVICE FUND

58400	Other Charges	\$222,141
82110	Principal - General Government	445,459
82120	Principal – Highways and Street	5,000
82130	Principal - Education	860,000
82210	Interest - General Government	288,195
82230	Interest - Education	47,525
	Total General Debt Service Fund	\$1,868,320

BE IT FURTHER RESOLVED that the Decatur County Schools’ Federal Projects Fund for the No Child Left Behind (NCLB) projects shall be the budget approved for the separate projects within the fund by the Decatur County Board of Education.

BE IT FURTHER RESOLVED that the Decatur County Schools’ Federal Projects Fund for the Individuals with Disabilities Education Act (IDEA – Part B and Preschool) and Carl Perkins Vocational projects shall be the budget approved for the separate projects within the fund by the Decatur County Board of Education and the Tennessee Department of Education.

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 for administering other funds which the trustee, county clerk, circuit court clerk, clerk and master, register, and the sheriff and their officially authorized deputies and assistants may be entitled to receive under state laws heretofore or hereafter enacted. Expenditures out of commissions and/or fees collected by the trustee, county clerk, circuit court

clerk, clerk and master, register and 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 commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the trustee and converted into the General Fund as provided by law.

BE IT FURTHER RESOLVED that if any fee officials, as enumerated in Section 8-22-101, Tennessee Code Annotated, operate under provisions of Section 8-22-104, Tennessee Code Annotated, provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 3. BE IT FURTHER RESOLVED that any amendment to the budget shall be approved as provided in Section 5-9-407, Tennessee Code Annotated.

One copy of each amendment shall be filed with the county clerk, one copy with the chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED that any appropriations made by this resolution which cover 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 amounts 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 office, 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 for the year ending June 30, 2016. 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 County 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 year in which the expenditure is to be made to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the state director of Local Finance after its adoption as provided by Section 9-21-403, 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

state director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2015-2016 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections 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, 2016.

SECTION 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2014 and prior years and the interest and penalty thereon collected during the year ending June 30, 2016, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2014. 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 unencumbered balances of appropriations remaining at the end of the year shall lapse and be of no further effect at the end of the year at June 30, 2016.

SECTION 9. BE IT FURTHER RESOLVED that any resolution or part of a resolution which heretofore has been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 10. 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, 2015. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this _____, 2015.

Motion to Adopt: _____ Second: _____

Votes: Ayes _____ Nays _____ Declaration: _____

Approved: _____
Mike Creasy, Mayor

Attest: _____
Melinda Broadway, County Clerk

RESOLUTION FIXING THE TAX LEVY IN
 DECATUR COUNTY, TENNESSEE
 FOR THE YEAR BEGINNING JULY 1, 2015

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Decatur County, Tennessee, assembled in regular session on this 27th of July, 2015, that the combined property tax rate for Decatur County, Tennessee for the year beginning July 1, 2015, shall be \$1.99 on each \$100 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>
General	\$ 0.93
General Purpose School	0.80
General Debt Service	0.15
Solid Waste	<u>0.11</u>
Total	<u>\$ 1.99</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 General Fund.

SECTION 3. BE IT FURTHER RESOLVED that proceeds from State Beer Tax shall be deposited into the County Solid Waste Fund.

SECTION 4. BE IT FURTHER RESOLVED that proceeds from the Wholesale Beer Tax shall be deposited into the General Fund.

SECTION 5. BE IT FURTHER RESOLVED that the General Fund shall receive 95% from Bank Excise Tax, Highways shall receive 3% and the remaining 2% shall be deposited into the Solid Waste Fund.

SECTION 6. BE IT FURTHER RESOLVED that the General Purpose School Fund shall receive 43% in State Revenue Sharing-TVA Funds and the remaining 57% shall be deposited into the General Fund.

SECTION 7. BE IT FURTHER RESOLVED that 98% in Interest Earned on County Investments (excludes interest earned on Central Cafeteria, Library, Trust Funds or Bond Proceeds) shall be deposited into the General Purpose School Fund and the remaining 2% into the General Fund.

ESTIMATED REVENUES FROM CURRENT PROPERTY TAXES
Decatur County, Tennessee
Statement of Estimated Revenues from Current Property Taxes
2016 Assessments Based upon Estimated

<u>Fund</u>	<u>Proposed Tax Rate</u>	<u>Amount of Tax Levy</u>	<u>Reserve for Delinquency 6 %</u>	<u>Net Estimated Collection of Taxes</u>
General	\$ 0.930	\$ 2,149,182	\$ 128,951	\$ 2,020,231
Solid Waste / Sanitation	\$ 0.110	254,204	15,252	238,952
General Purpose School	\$ 0.800	1,848,758	110,925	1,737,833
General Debt Service	\$ 0.150	346,642	20,799	325,844
Total	\$ 1.990	\$ 4,598,786	\$ 275,927	\$ 4,322,859

ESTIMATED PROPERTY TAX COLLECTIONS

2016 Assessment

Real Property	\$ 219,747,627
Personal Property	10,191,686
Total Assessment (rounded to nearest \$1,000)	<u>229,939,313</u>
Apply 2016 Tax Rate	2.00
Collections if 100% collected	<u>4,598,786</u>
Apply estimate of reasonable delinquency percentage based on previous year's collections	94%
Estimated Collections	<u><u>\$ 4,322,859</u></u>
Net penny calculation	
Estimated collections (after application of delinquency rate)	<u>\$ 4,322,859</u>
Divided by 1.99	<u><u>\$ 21,722.91</u></u>

**RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT CHARITABLE
ORGANIZATIONS OF DECATUR COUNTY, TENNESSEE
FOR THE YEAR BEGINNING July 1, 2015, AND ENDING June 30, 2016.**

WHEREAS, Section 5-9-109, Tennessee Code Annotated, authorizes the Decatur County Legislative Body to make appropriations to various nonprofit charitable organizations; and

WHEREAS, the Decatur County Legislative Body recognizes the various nonprofit charitable organizations providing services in Decatur County have great need of funds to carry on their nonprofit charitable work.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Decatur County, on this the 27th day of July, 2015.

SECTION 1. That one hundred ninety four thousand six hundred nine dollars (\$194,609) be appropriated to nonprofit organizations in Decatur County as reflected below.

No.	Agency	Amount
101-54310-326	TN Division of Forestry	\$ 2,000
101-57300-316	Decatur County Rescue Squad	10,000
101-55180-316	Crippled Childrens Services	796
101-58220-316	Beech River Regional Airport	34,604
101-56700-316	Civil War Trails	1,000
101-56700-316	Decatur County Fair	4,000
101-58900-316	Miss Tennessee Scholarship	1,000
101-58900-316	Decatur County CASA	1,000
101-58900-316	Decatur County Shepherd's Fund	1,000
101-57500-316	Soil Conservation District	3,300
101-54310-316	Various Fire Departments	7,000
101-55510-316	West Tennessee River Basin Authority	13,300
101-58120-316	Decatur County Chamber of Commerce	20,000

101-56300-xxx	Decatur County Senior Citizen Center	95,609
	Total	<u>\$ 194,609</u>

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

1. That the non-profit charitable organization to which funds are appropriated may be required to file with the County Clerk and the disbursing official a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds. Such annual report shall be prepared and certified by the Chief Financial Officer of such non-profit organization in accordance with Section 5-9-109(c), Tennessee Code Annotated.

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

3. That it is the expressed interest of the County Commission of Decatur County providing these funds to the above named non-profit charitable organizations to be fully in compliance with Section 5-9-109 of 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 of these laws and regulations.

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, 2015. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this ____th day of _____, 2015. Sponsor: Budget Committee

Motion to Adopt: _____ Second: _____

Votes: Ayes _____ Nays _____ Declaration _____

Approved: _____
Mike Creasy, County Mayor

Attest: _____
Melinda Broadway, County Clerk

**GENERAL FUND
FUND 101
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	2014	2015	2016
	AUDIT	ESTIMATED	BUDGET
REVENUES			
LOCAL TAXES	2,793,192	2,723,551	2,867,152
LICENSES & PERMITS	5,203	4,862	4,095
FINES, FORFEITURES & PENALTIES	119,937	93,130	103,240
CHARGES FOR CURRENT SERVICES	1,745,325	1,439,826	290,500
OTHER LOCAL REVENUE	25,545	34,619	12,000
FEES RECEIVED FROM COUNTY OFFICIALS	521,812	504,224	474,700
STATE OF TENNESSEE	1,445,706	812,497	1,358,186
FEDERAL GOVERNMENT	632,702	225,234	90,000
OTHER GOVERNMENTS	147,110	132,910	111,527
OTHER SOURCES (NON-REVENUE)	26,023	14,969	300,000
TOTAL GENERAL FUND REVENUE	7,462,555	5,985,822	5,611,400

EXPENDITURES			
COUNTY COMMISSION	27,015	635,526	30,766
BOARD OF EQUALIZATION	754	550	1,200
BEER BOARD	750	850	750
OTHER BOARDS AND COMMITTEES	3,100	1,290	3,100
COUNTY MAYOR/EXECUTIVE	122,231	180,647	133,155
PERSONNEL OFFICE	9,040	10,595	8,850
COUNTY ATTORNEY	8,527	18,298	16,000
ELECTION COMMISSION	179,142	180,794	184,230
REGISTER OF DEEDS	87,162	102,101	104,298
COUNTY BUILDINGS	135,271	127,684	141,912
PROPERTY ASSESSOR'S OFFICE	123,644	131,463	144,449
REAPPRAISAL PROGRAM	19,987	21,104	23,839
COUNTY TRUSTEE'S OFFICE	127,592	146,080	151,029
COUNTY CLERK'S OFFICE	110,393	132,882	134,636
CIRCUIT COURT CLERK	127,445	149,577	153,999
GENERAL SESSIONS JUDGE	108,482	128,795	128,314

	2014	2015	2016
	AUDIT	ESTIMATED	BUDGET
DRUG COURT	2,249	-	-
CHANCERY COURT	87,908	104,406	104,961
JUVENILE COURT	32,369	35,443	39,383
VICTIM ASSISTANCE PROGRAMS	2,589	22,180	22,180
SHERIFF'S DEPARTMENT	689,000	825,500	830,195
JAIL	627,103	656,479	699,452
JUVENILE SERVICES	65,206	99,813	77,470
WORK RELEASE PROGRAM	410,830	391,726	504,776
FIRE PREVENTION AND CONTROL	68,376	75,514	143,000
CIVIL DEFENSE	178,121	46,288	166,166
RESCUE SQUAD	10,000	-	10,000
OTHER EMERGENCY MANAGEMENT	261,493	310,619	333,378
COUNTY CORONER / MEDICAL EXAMINER	25,938	33,450	68,500
OTHER PUBLIC SAFETY	1,000	-	1,147
LOCAL HEALTH CENTER	32,036	29,343	49,004
AMBULANCE / EMERGENCY MEDICAL SERVICES	1,498,532	1,525,695	-
CRIPPLED CHILDREN SERVICES	796	-	-
OTHER LOCAL HEALTH SERVICES	450,000	-	-
GENERAL WELFARE ASSISTANCE	8,000	13,300	-
SANITATION EDUCATION / INFORMATION	32,041	32,493	33,700
SENIOR CITIZENS ASSISTANCE	81,444	72,185	95,609
LIBRARIES	65,600	68,544	71,210
PARKS AND FAIR BOARDS	219,711	193,538	237,807
OTHER SOCIAL, CULTURAL, AND RECREATIONAL	-	918	-
AGRICULTURAL EXTENSION SERVICE	32,307	34,514	41,696
FOREST SERVICE	2,000	-	2,000
SOIL CONSERVATION	3,300	3,300	3,300
TOURISM	2,160	6,201	6,300
INDUSTRIAL DEVELOPMENT	20,000	20,000	20,000
AIRPORT IMPROVEMENT	27,500	32,294	34,604
VETERANS' SERVICES	11,079	12,543	12,802
OTHER CHARGES	211,030	251,673	261,067
EMPLOYEE BENEFITS	570,756	65,777	72,355
MISCELLANEOUS	19,163	26,770	28,025
TRANSFERS OUT	71,242	49,000	280,000
TOTAL GENERAL FUND EXPENDITURES	7,011,414	7,007,742	5,610,614

REVENUES OVER (UNDER) EXPENDITURES 451,141 (1,021,920) 786

ESTIMATED BEGINNING FUND BALANCE 1,765,787 2,216,928 1,195,008

ESTIMATED ENDING FUND BALANCE 2,216,928 1,195,008 1,195,794

**SOLID WASTE / SANITATION FUND
FUND 116
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	2014	2015	2016
	AUDIT	ESTIMATED	BUDGET
REVENUES			
LOCAL TAXES	268,997	254,938	254,254
CHARGES FOR CURRENT SERVICES	40,954	64,148	41,530
OTHER LOCAL REVENUE	53,928	35,608	22,000
STATE OF TENNESSEE	50,896	1,435	-
TOTAL SOLID WASTE FUND REVENUE	414,775	356,129	317,784

EXPENDITURES			
SANITATION MANAGEMENT	212,924	184,481	166,594
CONVENIENCE CENTERS	75,678	70,028	75,715
OTHER CHARGES	36,807	22,332	37,960
EMPLOYEE BENEFITS	27,037	31,038	31,038
TOTAL SOLID WASTE FUND EXPENDITURES	352,446	307,879	311,307

REVENUES OVER (UNDER) EXPENDITURES	62,329	48,250	6,477
ESTIMATED BEGINNING FUND BALANCE	124,629	186,958	235,208
ESTIMATED ENDING FUND BALANCE	186,958	235,208	241,685

**AMBULANCE SERVICE
FUND 118
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	2014	2015	2016
	AUDIT	ESTIMATED	BUDGET
REVENUES			
CHARGES FOR CURRENT SERVICES	-	-	1,350,000
TOTAL AMBULANCE SERVICE REVENUES	-	-	1,350,000

EXPENDITURES			
AMBULANCE / EMERGENCY MEDICAL SERVICES	-	-	1,276,401
TRANSFERS OUT	-	-	25,000
TOTAL AMBULANCE SERVICE EXPENDITURES	-	-	1,301,401

REVENUES OVER (UNDER) EXPENDITURES - - **48,599**

ESTIMATED BEGINNING FUND BALANCE - - -

ESTIMATED ENDING FUND BALANCE - - **48,599**

**HOSPITAL SPECIAL REVENUE FUND
FUND 128
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	2014	2015	2016
	AUDIT	ESTIMATED	BUDGET
REVENUES			
LOCAL TAXES	-	363,200	259,285
TOTAL HOSPITAL FUND REVENUE	-	363,200	259,285

EXPENDITURES			
OTHER LOCAL HEALTH SERVICES	-	-	322,485
TRANSFERS OUT	-	-	300,000
TOTAL HOSPITAL FUND EXPENDITURES	-	-	622,485

REVENUES OVER (UNDER) EXPENDITURES	-	363,200	(363,200)
ESTIMATED BEGINNING FUND BALANCE	-	-	<u>363,200</u>
ESTIMATED ENDING FUND BALANCE	-	<u>363,200</u>	<u>-</u>

**DRUG CONTROL FUND
FUND 122
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	2014	2015	2016
	AUDIT	ESTIMATED	BUDGET
REVENUES			
FINES, FORFEITURES & PENALTIES	2,257	2,543	2,100
OTHER LOCAL REVENUE	22,111	11,402	8,000
TOTAL DRUG FUND REVENUE	24,368	13,945	10,100

EXPENDITURES			
DRUG ENFORCEMENT	49,923	5,000	5,000
OTHER CHARGES	-	45	-
EMPLOYEE BENEFITS	659	1,109	672
TOTAL DRUG FUND EXPENDITURES	50,582	6,154	5,672

REVENUES OVER (UNDER) EXPENDITURES	(26,214)	7,791	4,428
ESTIMATED BEGINNING FUND BALANCE	49,109	22,895	30,686
ESTIMATED ENDING FUND BALANCE	<u>22,895</u>	<u>30,686</u>	<u>35,114</u>

**CONSTITUTIONAL OFFICERS - FEES
 FUND 129
 ESTIMATED REVENUES, EXPENDITURES
 AND AVAILABLE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	2014	2015	2016
	AUDIT	ESTIMATED	BUDGET
REVENUES			
CHARGES FOR CURRENT SERVICES	3,489	3,400	3,500
TOTAL CONST. OFF. FUND REVENUE	3,489	3,400	3,500

EXPENDITURES			
CHANCERY COURT	3,489	-	3,500
TOTAL CONST. OFF. FUND EXPENDITURES	3,489	-	3,500

REVENUES OVER (UNDER) EXPENDITURES	-	3,400	-
ESTIMATED BEGINNING FUND BALANCE	-	-	3,400
ESTIMATED ENDING FUND BALANCE	-	3,400	3,400

**HIGHWAY / PUBLIC WORKS FUND
FUND 131
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	2014	2015	2016
	AUDIT	ESTIMATED	BUDGET
REVENUES			
LOCAL TAXES	26,697	23,173	29,313
OTHER LOCAL REVENUES	47,922	25,131	5,000
STATE OF TENNESSEE	1,713,800	1,320,602	1,747,880
OTHER SOURCES (NON-REVENUE)	467	75,011	-
TOTAL HIGHWAY FUND REVENUE	1,788,886	1,443,917	1,782,193

EXPENDITURES			
ADMINISTRATION	146,241	150,026	139,409
HIGHWAY AND BRIDGE MAINTENANCE	467,585	524,163	696,100
OPERATION AND MAINTENANCE OF EQUIPMENT	289,864	316,462	309,500
OTHER CHARGES	88,465	99,084	101,448
EMPLOYEE BENEFITS	206,636	189,616	172,100
CAPITAL OUTLAY	294,919	87,135	408,739
TRANSFERS OUT	363,943	-	-
TOTAL HIGHWAY FUND EXPENDITURES	1,857,653	1,366,486	1,827,296

REVENUES OVER (UNDER) EXPENDITURES	(68,767)	77,431	(45,103)
ESTIMATED BEGINNING FUND BALANCE	286,373	217,606	295,037
ESTIMATED ENDING FUND BALANCE	217,606	295,037	249,934

**GENERAL PURPOSE SCHOOL FUND
FUND 141
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	2014	2015	2016
	AUDIT	ESTIMATED	BUDGET
REVENUES			
LOCAL TAXES	3,079,173	3,198,865	3,170,200
LICENSES & PERMITS	864	542	1,500
FINES, FORFEITURES & PENALTIES			
CHARGES FOR CURRENT SERVICES	141,343	103,200	127,000
OTHER LOCAL REVENUE	32,609	50,183	27,500
FEES RECEIVED FROM COUNTY OFFICIALS			
STATE OF TENNESSEE	9,019,428	8,849,854	8,696,100
FEDERAL GOVERNMENT	588,517	-	-
OTHER GOVERNMENTS			
OTHER SOURCES (NON-REVENUE)			
SPECIAL ITEMS (REVENUES)			
TOTAL GENERAL PURPOSE SCHOOL FUND REVENUE	12,861,934	12,202,644	12,022,300

EXPENDITURES			
INSTRUCTION - REGULAR INSTRUCTION PROGRAM	5,853,882	5,645,446	6,173,850
INSTRUCTION - ALTERNATIVE INSTRUCTION PROGRAM	-	158	24,100
INSTRUCTION - SPECIAL EDUCATION PROGRAM	805,227	831,190	842,380
INSTRUCTION - VOCATIONAL EDUCATION PROGRAM	392,455	393,570	408,890
SUPPORT SERVICES - ATTENDANCE	112,721	105,586	121,450
SUPPORT SERVICES - HEALTH SERVICES	205,569	232,450	267,141
SUPPORT SERVICES - OTHER STUDENT SUPPORT	480,975	541,189	546,340
SUPPORT SERVICES - REGULAR INSTRUCTION PROGRAM	706,964	724,291	764,270
SUPPORT SERVICES - SPECIAL EDUCATION PROGRAM	144,080	140,745	139,200
SUPPORT SERVICES - VOCATIONAL EDUCATION PROGRAM	37,463	38,765	48,740
SUPPORT SERVICES - OTHER PROGRAMS	56,784	-	-
BOARD OF EDUCATION	156,740	159,819	169,370
DIRECTOR OF SCHOOLS	140,167	142,260	156,800
OFFICE OF THE PRINCIPAL	366,197	366,626	389,380
FISCAL SERVICES	80,038	87,560	110,215
OPERATION OF PLANT	787,805	808,694	862,070

	2014	2015	2016
	AUDIT	ESTIMATED	BUDGET
MAINTENANCE OF PLANT	175,482	173,400	208,410
TRANSPORTATION	473,887	646,371	726,130
FOOD SERVICE	642,552	40,437	40,260
COMMUNITY SERVICES	198,220	145,600	176,585
EARLY CHILDHOOD EDUCATION	322,019	321,693	352,470
REGULAR CAPITAL OUTLAY	75,296	1,187,138	290,000
PRINCIPAL ON DEBT	-	61,100	-
OTHER DEBT SERVICE	536,099	456,000	456,000
TOTAL GENERAL PURPOSE SCHOOL FUND EXPENDITURES	12,750,622	13,250,088	13,274,051

REVENUES OVER (UNDER) EXPENDITURES 111,312 (1,047,444) (1,251,751)

ESTIMATED BEGINNING FUND BALANCE 3,215,433 3,326,745 2,279,301

ESTIMATED ENDING FUND BALANCE 3,326,745 2,279,301 1,027,550

**CENTRAL CAFETERIA FUND
FUND 143
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	2014	2015	2016
	AUDIT	ESTIMATED	BUDGET
REVENUES			
CHARGES FOR CURRENT SERVICES	-	253,705	285,000
FEDERAL GOVERNMENT	-	574,704	545,000
TOTAL CENTRAL CAFETERIA FUND REVENUE	-	828,409	830,000

EXPENDITURES			
FOOD SERVICE	-	824,494	829,500
TOTAL CENTRAL CAFETERIA FUND EXPENDITURES	-	824,494	829,500

REVENUES OVER (UNDER) EXPENDITURES	-	3,915	500
ESTIMATED BEGINNING FUND BALANCE	-	214,550	218,465
ESTIMATED ENDING FUND BALANCE	214,550	218,465	218,965

**GENERAL DEBT SERVICE FUND
FUND 151
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	2014	2015	2016
	AUDIT	ESTIMATED	BUDGET
REVENUES			
LOCAL TAXES	953,678	818,879	799,456
OTHER LOCAL REVENUE	16,310	3,285	3,200
STATE OF TENNESSEE	28,301	-	-
OTHER GOVERNMENTS	886,204	301,509	159,213
OTHER SOURCES (NON-REVENUE)	4,642,638	446,481	686,000
TOTAL DEBT SERVICE FUND REVENUE	6,527,131	1,570,154	1,647,869

EXPENDITURES			
OTHER CHARGES	-	360	222,141
PRINCIPAL ON DEBT - GENERAL GOVERNMENT	575,458	280,458	445,459
PRINCIPAL ON DEBT - HIGHWAYS AND STREETS	-	5,000	5,000
PRINCIPAL ON DEBT - EDUCATION	861,099	-	860,000
INTEREST ON DEBT - GENERAL GOVERNMENT	333,332	258,459	288,195
INTEREST ON DEBT - EDUCATION	92,098	-	47,525
OTHER DEBT SERVICE - GENERAL GOVERNMENT	151,228	5,653	-
OTHER DEBT SERVICE - EDUCATION	84,713	-	-
TRANSFERS OUT	-	1,056,513	-
PAYMENTS TO REFUNDED DEBT ESCROW AGENT	4,195,482	-	-
TOTAL DEBT SERVICE FUND EXPENDITURES	6,293,410	1,606,442	1,868,320

REVENUES OVER (UNDER) EXPENDITURES	233,721	(36,288)	(220,451)
ESTIMATED BEGINNING FUND BALANCE	909,178	1,142,899	1,106,611
ESTIMATED ENDING FUND BALANCE	<u>1,142,899</u>	<u>1,106,611</u>	<u>886,160</u>

GENERAL FUND

Audit **Estimated** **Requested**
2014 2015 2016

REVENUES

40000 LOCAL TAXES

40100 COUNTY PROPERTY TAXES

40110	CURRENT PROPERTY TAX		1,958,172	1,976,551	2,010,129
40120	TRUSTEE'S COLLECTIONS-PRIOR YEAR		104,006	110,613	103,600
40125	TRUSTEE'S COLLECTIONS-BANKRUPTCY			470	
40130	CIRCUIT CLERK/CLERK & MASTER COLLECTIONS-PRIOR YEARS		56,654	20,715	24,000
40140	INTEREST & PENALTY		17,077	17,678	16,500
40161	PAYMENTS IN-LIEU-OF TAXES-TVA		1,720		
40162	PAYMENTS IN-LIEU-OF TAXES-LOCAL UTILITIES		56,278	33,866	49,500
40163	PAYMENTS IN-LIEU-OF TAXES-OTHER		464	439	400
TOTAL COUNTY PROPERTY TAXES			2,194,371	2,160,332	2,204,129

40200 COUNTY LOCAL OPTION TAXES

40210	LOCAL OPTION SALES TAX		198,084	193,097	195,000
40220	HOTEL/MOTEL TAX		30,179	27,238	31,098
40250	LITIGATION TAX - GENERAL		65,654	49,566	60,000
40260	LITIGATION TAX - SPECIAL PURPOSE		605	400	500
40270	BUSINESS TAX		75,795	49,948	85,000
40280	MINERAL SEVERANCE TAX		26,314	26,774	86,200
TOTAL COUNTY LOCAL OPTION TAXES			396,631	347,023	457,798

40300 STATUTORY LOCAL TAXES

40320	BANK EXCISE TAX		3,636		12,000
40330	WHOLESALE BEER TAX		198,305	169,770	193,000
40350	INTERSTATE TELECOMMUNICATIONS TAX		249	268	225
TOTAL STATUTORY LOCAL TAXES			202,190	170,038	205,225
TOTAL LOCAL TAXES			2,793,192	2,677,393	2,867,152

41000 LICENSES & PERMITS

41100	LICENSES				
41140	CABLE TV FRANCHISE		3,893	3,149	3,220
TOTAL LICENSES			3,893	3,149	3,220

41500 PERMITS

41510	BEER PERMITS		950		750
41590	OTHER PERMITS		360	156	125
TOTAL PERMITS			1,310	156	875
TOTAL LICENSES & PERMITS			5,203	3,305	4,095

42000 FINES, FORFEITURES & PENALTIES

GENERAL FUND

Audit **Estimated** **Requested**
2014 2015 2016

42100 CIRCUIT COURT

42110	FINES		8,655	1,751	4,000
42120	OFFICERS COSTS		1,004	1,492	1,000
42141	DRUG COURT FEES		579	507	550
42180	DUI TREATMENT FINES		190	380	125
42190	DATA ENTRY FEE - CIRCUIT COURT		1,436	681	890
42192	VICTIMS ASSISTANCE ASSESSMENTS		631	1,203	600
TOTAL CIRCUIT COURT			12,495	6,014	7,165

42300 GENERAL SESSIONS COURT

42310	FINES		43,053	31,244	41,000
42320	OFFICERS COSTS		15,098	12,690	14,200
42330	GAME & FISH FINES		250	1,355	200
42341	DRUG COURT FEES		2,825	3,790	2,200
42350	JAIL FEES		3,411	2,736	3,200
42380	DUI TREATMENT FINES		10,267	7,819	9,100
42390	DATA ENTRY FEE - GENERAL SESSIONS COURT		7,743	5,596	6,100
42391	COURTROOM SECURITY FEE		130	93	100
42392	VICTIMS ASSISTANCE ASSESSMENTS		20,353	15,343	17,000
TOTAL GENERAL SESSIONS COURT			103,130	80,666	93,100

42400 JUVENILE COURT

42410	FINES		1,540	1,252	1,200
TOTAL JUVENILE COURT			1,540	1,252	1,200

42500 CHANCERY COURT

42520	OFFICERS COSTS		1,778	1,944	1,025
42530	DATA ENTRY FEE - CHANCERY COURT		994	1,117	750
42591	COURTROOM SECURITY FEE			6	
TOTAL CHANCERY COURT			2,772	3,067	1,775
TOTAL FINES, FORFEITURES & PENALTIES			119,937	90,999	103,240

43000 CHARGES FOR CURRENT SERVICES

43100 GENERAL SERVICE CHARGES

43120	PATIENT CHARGES		1,427,957	1,143,312	
43190	OTHER GENERAL SERVICE CHARGES		33,500		2,500
TOTAL GENERAL SERVICE CHARGES			1,461,457	1,143,312	2,500

43300 FEES

43340	RECREATION FEES		151,781	88,885	149,250
43350	COPY FEES		262	22	25
43370	TELEPHONE COMMISSIONS		9,200	7,074	9,100
43380	VENDING MACHINE COLLECTIONS		8,383	17,300	11,000
43392	DATA PROCESSING FEE - REGISTER		4,455	3,838	4,200
43393	PROBATION FEES		29,600	18,180	43,200
43394	DATA PROCESSING FEE - SHERIFF		1,095	859	1,000

GENERAL FUND

Audit **Estimated** **Requested**
2014 **2015** **Budget**
2016

43395	SEXUAL OFFENDER REGISTRATION FEE - SHERIFF		1,200	1,150	1,100
43396	DATA PROCESSING FEE - COUNTY CLERK		4,579	376	125
	TOTAL FEES		210,555	137,684	219,000

43500 EDUCATION CHARGES

43582	COMMUNITY SERVICE FEES - ADULTS		31,013	20,826	32,000
43990	OTHER CHARGES FOR SERVICES		42,300	22,400	37,000
	TOTAL EDUCATION CHARGES		73,313	43,226	69,000
	TOTAL CHARGES FOR CURRENT SERVICES		1,745,325	1,324,222	290,500

44000 OTHER LOCAL REVENUE

44100 RECURRING ITEMS

44170	MISCELLANEOUS REFUNDS		14,866	17,563	12,000
	TOTAL RECURRING ITEMS		14,866	17,563	12,000

44500 NONRECURRING ITEMS

44530	SALE OF EQUIPMENT		6,304	215	
44560	DAMAGES RECOVERED FROM INDIVIDUALS		70	70	
	TOTAL NONRECURRING ITEMS		6,374	285	-

44990 OTHER LOCAL REVENUES

4,305

	TOTAL OTHER LOCAL REVENUE		25,545	17,848	12,000
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45000 FEES RECEIVED FROM COUNTY OFFICIALS

45500 FEES IN-LIEU OF SALARY

45510	COUNTY CLERK		123,144	121,798	119,000
45520	CIRCUIT COURT CLERK		50,019	29,378	33,000
45540	GENERAL SESSIONS COURT CLERK		137,753	125,271	128,000
45550	CLERK & MASTER		36,692	31,870	32,000
45580	REGISTER		50,039	49,886	48,000
45590	SHERIFF		6,454	10,212	6,500
45610	TRUSTEE		117,711	110,178	108,200
	TOTAL FEES IN-LIEU-OF SALARY		521,812	478,593	474,700
	TOTAL FEES RECEIVED FROM COUNTY OFFICIALS		521,812	478,593	474,700

46000 STATE OF TENNESSEE

46100 GENERAL GOVERNMENT GRANTS

46110	JUVENILE SERVICES PROGRAM		51,420	50,045	51,000
46140	AGING PROGRAMS		30,535	17,343	15,000
	TOTAL GENERAL GOVERNMENT GRANTS		81,955	67,388	66,000

46200 PUBLIC SAFETY GRANTS

GENERAL FUND

Audit **Estimated** **Requested**
2014 **2015** **Budget**
2016

46210	LAW ENFORCEMENT TRAINING PROGRAMS		9,600	9,600	7,500
46290	OTHER PUBLIC SAFETY GRANTS			6,821	13,710
	TOTAL PUBLIC SAFETY GRANTS		9,600	16,421	21,210

46400 PUBLIC WORKS GRANTS

46430	LITTER PROGRAM		32,119	6,611	33,700
	TOTAL PUBLIC WORKS GRANTS		32,119	6,611	33,700

46800 OTHER STATE REVENUE

46820	INCOME TAX		18,448	18,448	15,500
46821	RESORT DISTRICT SALES TAX		221,033	157,116	197,000
46830	BEER TAX		17,806	18,055	16,200
46840	ALCOHOLIC BEVERAGE TAX		31,079	25,345	29,400
46850	MIXED DRINK TAX		3,113	2,475	2,300
46851	STATE REVENUE SHARING - TVA		324,717		327,000
46915	CONTRACTED PRISONER BOARDING		259,185	105,783	130,000
46960	REGISTRAR'S SALARY SUPPLEMENT		15,164	7,582	9,000
46980	OTHER STATE GRANTS		2,940	521,989	
46990	OTHER STATE REVENUES		428,547	336,678	510,876
	TOTAL OTHER STATE REVENUE		1,322,032	1,193,471	1,237,276
	TOTAL STATE OF TENNESSEE		1,445,706	1,283,891	1,358,186

47000 FEDERAL GOVERNMENT

47100 FEDERAL THROUGH STATE

47180	COMMUNITY DEVELOPMENT		467,800	225,234	
47235	HOMELAND SECURITY GRANTS		150,227		90,000
47250	LAW ENFORCEMENT GRANTS		14,675		
	TOTAL FEDERAL THROUGH STATE		632,702	225,234	90,000
	TOTAL FEDERAL GOVERNMENT		632,702	225,234	90,000

48000 OTHER GOVERNMENTS & CITIZENS GROUPS

48100 OTHER GOVERNMENTS

48130	CONTRIBUTIONS		138,810	105,281	111,527
48610	DONATIONS			2,555	
48990	OTHER		8,300	16,762	
	TOTAL OTHER GOVERNMENTS		147,110	124,598	111,527

49000 OTHER SOURCES (NON-REVENUE)

49700	INSURANCE RECOVERY		26,023	13,933	
49800	TRANSFERS IN				300,000
	TOTAL OTHER SOURCES (NON-REVENUE)		26,023	13,933	300,000
	TOTAL REVENUES		7,462,555	6,240,016	5,611,400

GENERAL FUND

Audit **Estimated** **Requested**
2014 2015 2016

EXPENDITURES

50000 GENERAL COUNTY OPERATIONS

51000 GENERAL GOVERNMENT

51100 COUNTY COMMISSION

191	BOARD AND COMMITTEE MEMBERS FEES		21,980	24,900	22,000
201	SOCIAL SECURITY			1,544	1,364
204	STATE RETIREMENT			1,437	1,269
210	UNEMPLOYMENT COMPENSATION			299	264
212	EMPLOYER MEDICARE			361	319
305	AUDIT SERVICES		3,527		4,000
332	LEGAL NOTICES, RECORDING, AND COURT COSTS		493	1,615	500
348	POSTAL CHARGES		495		500
355	TRAVEL		100		100
599	OTHER CHARGES		420	420	450
TOTAL COUNTY COMMISSION			27,015	30,576	30,766

51210 BOARD OF EQUALIZATION

191	BOARD AND COMMITTEE MEMBERS FEES		754		1,200
TOTAL BOARD OF EQUALIZATION			754	-	1,200

51220 BEER BOARD

191	BOARD AND COMMITTEE MEMBERS FEES		750	750	750
TOTAL BEER BOARD			750	750	750

51240 OTHER BOARDS AND COMMITTEES

191	BOARD AND COMMITTEE MEMBERS FEES		3,100	3,100	3,100
TOTAL OTHER BOARDS AND COMMITTEES			3,100	3,100	3,100

51300 COUNTY MAYOR/EXECUTIVE

101	COUNTY OFFICIAL / ADMINSTRATIVE OFFICER		64,832	67,386	67,386
119	ACCOUNTANTS / BOOKKEEPERS		52,080	73,446	25,823
189	OTHER SALARIES AND WAGES			5,000	
201	SOCIAL SECURITY			8,732	5,674
204	STATE RETIREMENT			8,126	5,281
210	UNEMPLOYMENT COMPENSATION			1,690	1,464
212	EMPLOYER MEDICARE			2,042	1,327
301	ACCOUNTING SERVICES				16,000
320	DUES AND MEMBERSHIPS		1,200	2,181	1,200
334	MAINTENANCE AGREEMENTS			1,453	1,500
337	MAINTENANCE AND REPAIR SERVICES - OFFICE EQUIPMENT			188	250
348	POSTAL CHARGES		848	1,705	1,000
355	TRAVEL		420	1,439	500
411	DATA PROCESSING SUPPLIES			480	500
435	OFFICE SUPPLIES		2,851	4,680	5,000
599	OTHER CHARGES			217	250

GENERAL FUND

Audit **Estimated** **Requested**
2014 **2015** **Budget**
2016

TOTAL COUNTY MAYOR/EXECUTIVE		122,231	178,765	133,155
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51310 PERSONNEL OFFICE

334	MAINTENANCE AGREEMENTS		7,097	11,875	7,100
348	POSTAL CHARGES		460		500
355	TRAVEL			265	
399	OTHER CONTRACTED SERVICES		310		
435	OFFICE SUPPLIES		211		750
499	OTHER SUPPLIES & MATERIALS		475		500
709	DATA PROCESSING EQUIPMENT		487		
TOTAL PERSONNEL OFFICE			9,040	12,140	8,850

51400 COUNTY ATTORNEY

331	LEGAL SERVICES		8,527	15,626	16,000
TOTAL COUNTY ATTORNEY			8,527	15,626	16,000

51500 ELECTION COMMISSION

101	COUNTY OFFICIAL / ADMINSTRATIVE OFFICER		50,519	52,708	53,559
169	PART-TIME PERSONNEL		130	3,768	1,624
189	OTHER SALARIES AND WAGES		24,123	24,123	25,823
192	ELECTION COMMISSION		1,050	4,770	4,125
193	ELECTION WORKER			16,236	7,250
201	SOCIAL SECURITY			6,300	5,622
204	STATE RETIREMENT			5,863	5,232
210	UNEMPLOYMENT COMPENSATION			1,219	1,451
212	EMPLOYER MEDICARE			1,473	1,315
307	COMMUNICATION		1,887	1,472	2,000
320	DUES AND MEMBERSHIPS		175	175	175
332	LEGAL NOTICES, RECORDING, AND COURT COSTS		117	9,096	4,000
334	MAINTENANCE AGREEMENTS		210	492	
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS		2,400	2,880	2,900
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT		9,263	14,651	12,000
337	MAINTENANCE AND REPAIR SERVICES - OFFICE EQUIPMENT		44		250
348	POSTAL CHARGES		858	1,950	1,200
349	PRINTING, STATIONERY, AND FORMS		1,136	26,791	9,000
351	RENTALS		4,325	1,560	650
355	TRAVEL		1,552	1,075	3,000
415	ELECTRICITY		1,127	1,559	2,200
434	NATURAL GAS		1,134	716	1,500
435	OFFICE SUPPLIES		2,000	3,289	4,000
454	WATER & SEWER		417	1,436	600
499	OTHER SUPPLIES & MATERIALS		1,151	481	1,200
599	OTHER CHARGES			2,000	5,600
706	BUILDING CONSTRUCTION		74,500		
707	BUILDING IMPROVEMENTS				24,114
719	OFFICE EQUIPMENT		1,024		
731	VOTING MACHINES			6,080	3,840
TOTAL ELECTION COMMISSION			179,142	192,163	184,230

51600 REGISTER OF DEEDS

GENERAL FUND

Audit Estimated Requested
2014 2015 2016

101	COUNTY OFFICIAL / ADMINSTRATIVE OFFICER		56,132	58,343	58,343
161	SECRETARY(S)		24,123	24,123	25,823
201	SOCIAL SECURITY			5,113	5,113
204	STATE RETIREMENT			4,758	4,758
210	UNEMPLOYMENT COMPENSATION			990	990
212	EMPLOYER MEDICARE			1,196	1,196
320	DUES AND MEMBERSHIPS		337	500	500
334	MAINTENANCE AGREEMENTS		999	1,248	1,300
348	POSTAL CHARGES		184	224	575
435	OFFICE SUPPLIES		436	5,606	5,700
709	DATA PROCESSING EQUIPMENT		4,951		
TOTAL REGISTER OF DEEDS			87,162	102,101	104,298

51800 COUNTY BUILDINGS

166	CUSTODIAL PERSONNEL		9,600	8,640	10,000
201	SOCIAL SECURITY			536	620
204	STATE RETIREMENT			499	577
210	UNEMPLOYMENT COMPENSATION			104	120
212	EMPLOYER MEDICARE			125	145
307	COMMUNICATION		22,259	25,315	24,000
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS		5,910	21,814	6,000
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT		5,000	5,356	7,000
399	OTHER CONTRACTED SERVICES		482	475	500
410	CUSTODIAL SUPPLIES		2,982	2,591	3,000
415	ELECTRICITY		55,037	53,878	56,500
434	NATURAL GAS		14,363	5,500	15,000
454	WATER & SEWER		1,901	1,513	2,000
599	OTHER CHARGES		416	1,338	450
707	BUILDING IMPROVEMENTS		15,445		16,000
712	HEATING & AIR CONDITIONING EQUIPMENT		1,876		
TOTAL COUNTY BUILDINGS			135,271	127,684	141,912
TOTAL GENERAL GOVERNMENT			572,992	662,905	624,261

52000 FINANCE

52300 PROPERTY ASSESSOR'S OFFICE

101	COUNTY OFFICIAL / ADMINSTRATIVE OFFICER		56,132	58,343	58,343
106	DEPUTY(IES)		24,123	22,917	25,823
189	OTHER SALARIES AND WAGES		24,123	24,123	25,823
196	IN-SERVICE TRAINING		287	354	400
201	SOCIAL SECURITY			6,534	6,609
204	STATE RETIREMENT			6,081	6,150
210	UNEMPLOYMENT COMPENSATION			1,265	1,705
212	EMPLOYER MEDICARE			1,528	1,546
317	DATA PROCESSING SERVICES		3,931	1,508	2,500
320	DUES AND MEMBERSHIPS		1,215	1,440	1,300
334	MAINTENANCE AGREEMENTS		1,651	1,210	1,800
337	MAINTENANCE AND REPAIR SERVICES - OFFICE EQUIPMENT			60	
338	MAINTENANCE AND REPAIR SERVICES - VEHICLES		400	278	400
348	POSTAL CHARGES		789	588	800
399	OTHER CONTRACTED SERVICES		8,813	2,910	8,500

GENERAL FUND

Audit **Estimated** **Requested**
2014 2015 2016

411	DATA PROCESSING SUPPLIES		346	156	750
425	GASOLINE		1,096	802	1,300
435	OFFICE SUPPLIES		738	1,366	700
TOTAL PROPERTY ASSESSOR'S OFFICE			123,644	131,463	144,449

52310 REAPPRAISAL PROGRAM

189	OTHER SALARIES AND WAGES		15,637	15,170	16,000
201	SOCIAL SECURITY			941	992
204	STATE RETIREMENT			875	923
210	UNEMPLOYMENT COMPENSATION			182	192
212	EMPLOYER MEDICARE			220	232
317	DATA PROCESSING SERVICES		3,071	3,686	3,500
499	OTHER SUPPLIES & MATERIALS		1,279	30	2,000
TOTAL REAPPRAISAL PROGRAM			19,987	21,104	23,839

52400 COUNTY TRUSTEE'S OFFICE

101	COUNTY OFFICIAL / ADMINISTRATIVE OFFICER		56,132	58,343	58,343
106	DEPUTY(IES)		48,246	47,520	51,646
201	SOCIAL SECURITY			6,564	6,609
204	STATE RETIREMENT			6,108	6,150
210	UNEMPLOYMENT COMPENSATION			1,270	1,705
212	EMPLOYER MEDICARE			1,535	1,546
307	COMMUNICATION		839	814	900
317	DATA PROCESSING SERVICES		3,931	3,905	4,400
320	DUES AND MEMBERSHIPS		537	764	590
332	LEGAL NOTICES, RECORDING, AND COURT COSTS		12		100
334	MAINTENANCE AGREEMENTS		6,826	8,518	8,400
337	MAINTENANCE AND REPAIR SERVICES - OFFICE EQUIPMENT				200
348	POSTAL CHARGES		5,889	8,412	6,300
355	TRAVEL		1,105	940	1,100
411	DATA PROCESSING SUPPLIES		639		640
435	OFFICE SUPPLIES		1,600	1,387	2,400
709	DATA PROCESSING EQUIPMENT		1,606		
719	OFFICE EQUIPMENT		230		
TOTAL COUNTY TRUSTEE'S OFFICE			127,592	146,080	151,029

52500 COUNTY CLERK'S OFFICE

101	COUNTY OFFICIAL / ADMINISTRATIVE OFFICER		56,132	58,343	58,343
106	DEPUTY(IES)		48,246	48,246	51,646
201	SOCIAL SECURITY			6,609	6,609
204	STATE RETIREMENT			6,150	6,150
210	UNEMPLOYMENT COMPENSATION			1,279	1,705
212	EMPLOYER MEDICARE			1,546	1,546
320	DUES AND MEMBERSHIPS		437	524	437
334	MAINTENANCE AGREEMENTS		1,521	1,204	2,000
348	POSTAL CHARGES		1,886		3,000
355	TRAVEL		983	1,402	1,200
435	OFFICE SUPPLIES		1,188	7,579	2,000
TOTAL COUNTY CLERK'S OFFICE			110,393	132,882	134,636

GENERAL FUND

Audit **Estimated** **Requested**
2014 **2015** **Budget**
2016

TOTAL FINANCE		381,616	431,529	453,953
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53120 CIRCUIT COURT CLERK

101	COUNTY OFFICIAL / ADMINSTRATIVE OFFICER		56,132	58,343	58,343
106	DEPUTY(IES)		48,246	48,246	51,646
189	OTHER SALARIES AND WAGES				550
194	JURY AND WITNESS EXPENSE		3,001	2,858	5,000
201	SOCIAL SECURITY			6,609	6,609
204	STATE RETIREMENT			6,150	6,150
210	UNEMPLOYMENT COMPENSATION			1,279	1,705
212	EMPLOYER MEDICARE			1,546	1,546
320	DUES AND MEMBERSHIPS		402	482	450
332	LEGAL NOTICES, RECORDING, AND COURT COSTS		1,267	395	2,200
334	MAINTENANCE AGREEMENTS		11,634	13,747	11,200
348	POSTAL CHARGES		2,177	1,645	2,700
355	TRAVEL		1,361	2,175	1,400
399	OTHER CONTRACTED SERVICES			3,466	
435	OFFICE SUPPLIES		3,225	2,636	4,500
TOTAL CIRCUIT COURT CLERK			127,445	149,577	153,999

53310 GENERAL SESSIONS JUDGE

102	JUDGE(S)		90,804	90,805	92,287
111	PROBATION OFFICER(S)		16,774	17,053	17,966
201	SOCIAL SECURITY			6,777	6,836
204	STATE RETIREMENT			6,307	6,362
210	UNEMPLOYMENT COMPENSATION			1,312	1,764
212	EMPLOYER MEDICARE			1,585	1,599
320	DUES AND MEMBERSHIPS		175	175	200
348	POSTAL CHARGES			60	100
355	TRAVEL		630	1,255	1,000
399	OTHER CONTRACTED SERVICES			3,466	
435	OFFICE SUPPLIES		99		200
TOTAL GENERAL SESSIONS JUDGE			108,482	128,795	128,314

53330 DRUG COURT

358	REMITTANCE OF REVENUES COLLECTED		2,249		
TOTAL DRUG COURT			2,249	-	-

53400 CHANCERY COURT

101	COUNTY OFFICIAL / ADMINSTRATIVE OFFICER		56,132	58,343	58,343
169	PART-TIME PERSONNEL		580	72	700
189	OTHER SALARIES AND WAGES		24,123	24,483	25,823
201	SOCIAL SECURITY			5,140	5,156
204	STATE RETIREMENT			4,783	4,799
210	UNEMPLOYMENT COMPENSATION			995	1,331
212	EMPLOYER MEDICARE			1,202	1,206
320	DUES AND MEMBERSHIPS		402	402	453
334	MAINTENANCE AGREEMENTS		4,127	5,829	4,250
348	POSTAL CHARGES		480	574	500
435	OFFICE SUPPLIES		2,064	2,583	2,400

GENERAL FUND

Audit **Estimated** **Requested**
2014 2015 2016

TOTAL CHANCERY COURT		87,908	104,406	104,961
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53500 JUVENILE COURT

101	COUNTY OFFICIAL / ADMINSTRATIVE OFFICER		30,149	30,149	31,000
201	SOCIAL SECURITY			1,869	1,922
204	STATE RETIREMENT			1,740	1,789
210	UNEMPLOYMENT COMPENSATION			362	372
212	EMPLOYER MEDICARE			437	450
307	COMMUNICATION		479	454	600
320	DUES AND MEMBERSHIPS		200	132	200
334	MAINTENANCE AGREEMENTS		307		500
348	POSTAL CHARGES		184	100	200
355	TRAVEL		404		1,100
399	OTHER CONTRACTED SERVICES				250
435	OFFICE SUPPLIES		466	200	800
599	OTHER CHARGES		180		200
	TOTAL JUVENILE COURT		32,369	35,443	39,383

53930 VICTIM ASSISTANCE PROGRAMS

199	OTHER PER DIEM AND FEES		2,589	22,180	22,180
	TOTAL VICTIM ASSISTANCE PROGRAMS		2,589	22,180	22,180
	TOTAL ADMINISTRATION OF JUSTICE		361,042	440,401	448,837

54000 PUBLIC SAFETY

54110 SHERIFF'S DEPARTMENT

101	COUNTY OFFICIAL / ADMINSTRATIVE OFFICER		61,745	64,178	64,178
105	SUPERVISOR/DIRECTOR			18,725	32,000
106	DEPUTY(IES)		338,836	386,314	294,794
108	INVESTIGATOR(S)		59,656	57,078	59,656
111	PROBATION OFFICER(S)			12,042	12,042
140	SALARY SUPPLEMENTS			11,520	9,600
169	PART-TIME PERSONNEL		8,469	5,503	8,500
187	OVERTIME PAY		27,296	23,208	27,296
189	OTHER SALARIES AND WAGES		31,863	5,882	19,821
196	IN-SERVICE TRAINING		4,514	3,607	5,000
199	OTHER PER DIEM AND FEES			500	
201	SOCIAL SECURITY			36,236	33,039
204	STATE RETIREMENT			33,723	30,748
210	UNEMPLOYMENT COMPENSATION			7,013	8,526
212	EMPLOYER MEDICARE			8,475	7,727
307	COMMUNICATION		14,438	14,224	14,500
317	DATA PROCESSING SERVICES				5,000
320	DUES AND MEMBERSHIPS		1,790	2,351	2,000
334	MAINTENANCE AGREEMENTS		4,546	5,013	5,100
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS		273	140	500
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT		1,332	2,378	2,000
338	MAINTENANCE AND REPAIR SERVICES - VEHICLES		26,428	17,302	26,428
348	POSTAL CHARGES		1,535	2,278	2,300
353	TOWING SERVICES		840		1,000

GENERAL FUND

Audit **Estimated** **Requested**
2014 2015 2016

355	TRAVEL		4,447	5,261	5,000
399	OTHER CONTRACTED SERVICES		13,293	18,059	18,000
412	DIESEL FUEL			1,586	2,000
425	GASOLINE		70,852	60,726	71,000
431	LAW ENFORCEMENT SUPPLIES			1,116	1,200
435	OFFICE SUPPLIES		3,956	8,383	8,400
450	TIRES & TUBES				1,800
451	UNIFORMS		1,884	1,375	1,900
499	OTHER SUPPLIES & MATERIALS			8,814	6,200
599	OTHER CHARGES		1,249	2,490	1,500
716	LAW ENFORCEMENT EQUIPMENT		3,538		
718	MOTOR VEHICLES				41,440
719	OFFICE EQUIPMENT		3,411		
790	OTHER EQUIPMENT		2,809		
TOTAL SHERIFF'S DEPARTMENT			689,000	825,500	830,195

54210 JAIL

105	SUPERVISOR/DIRECTOR		24,114	15,238	32,000
106	DEPUTY(IES)		360,247	354,103	352,361
169	PART-TIME PERSONNEL		5,372	5,867	5,800
187	OVERTIME PAY		9,192	9,588	9,588
196	IN-SERVICE TRAINING		650	1,700	1,000
201	SOCIAL SECURITY			23,857	24,846
204	STATE RETIREMENT			22,203	23,123
210	UNEMPLOYMENT COMPENSATION			4,618	6,412
212	EMPLOYER MEDICARE			5,580	5,811
301	ACCOUNTING SERVICES				5,000
317	DATA PROCESSING SERVICES				4,800
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS		14,328	12,318	15,000
340	MEDICAL AND DENTAL SERVICES		42,410	43,651	43,651
355	TRAVEL		1,583	1,469	1,583
399	OTHER CONTRACTED SERVICES		8,047	7,875	8,047
410	CUSTODIAL SUPPLIES		13,035	8,582	13,035
413	DRUGS & MEDICAL SUPPLIES		356	2,068	2,068
415	ELECTRICITY		46,378	43,068	46,378
422	FOOD SUPPLIES		75,484	71,158	75,484
431	LAW ENFORCEMENT SUPPLIES		1,465	755	1,465
434	NATURAL GAS		8,720	10,898	9,000
451	UNIFORMS		1,885	1,222	1,800
454	WATER & SEWER		9,987	8,460	9,000
499	OTHER SUPPLIES & MATERIALS		1,500	2,201	2,200
716	LAW ENFORCEMENT EQUIPMENT		936		
791	OTHER CONSTRUCTION		1,414		
TOTAL JAIL			627,103	656,479	699,452

54240 JUVENILE SERVICES

103	ASSISTANT(S)		14,197	14,907	14,191
105	SUPERVISOR/DIRECTOR		20,726	21,763	20,727
112	YOUTH SERVICE OFFICER(S)		12,406	13,026	12,436
131	MEDICAL PERSONNEL		13,450	31,735	13,473
201	SOCIAL SECURITY			5,049	3,771
204	STATE RETIREMENT			4,699	3,510

GENERAL FUND

Audit **Estimated** **Requested**
2014 **2015** **Budget**
2016

210	UNEMPLOYMENT COMPENSATION			977	730
212	EMPLOYER MEDICARE			1,181	882
307	COMMUNICATION		2,530	2,413	2,800
320	DUES AND MEMBERSHIPS				100
334	MAINTENANCE AGREEMENTS		697	472	800
348	POSTAL CHARGES		144	118	250
355	TRAVEL		772	1,597	1,100
399	OTHER CONTRACTED SERVICES		250	600	1,400
415	ELECTRICITY				500
434	NATURAL GAS				300
435	OFFICE SUPPLIES		34	1,276	500
TOTAL JUVENILE SERVICES			65,206	99,813	77,470

54250 WORK RELEASE PROGRAM

105	SUPERVISOR/DIRECTOR		45,499	45,845	52,523
111	PROBATION OFFICER(S)		176,659	179,433	203,929
119	ACCOUNTANTS / BOOKKEEPERS		16,365	9,328	18,914
169	PART-TIME PERSONNEL		24,367	28,513	28,235
201	SOCIAL SECURITY			16,313	18,823
204	STATE RETIREMENT			15,182	17,518
210	UNEMPLOYMENT COMPENSATION			3,157	4,858
212	EMPLOYER MEDICARE			3,815	4,402
299	OTHER FRINGE BENEFITS		63,651	38,037	45,196
307	COMMUNICATION		7,858	9,267	11,041
334	MAINTENANCE AGREEMENTS			450	
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT		2,871		4,034
348	POSTAL CHARGES		536	60	753
349	PRINTING, STATIONERY, AND FORMS		1,050	350	1,476
351	RENTALS		18,000		18,000
355	TRAVEL		10,011	11,811	15,900
399	OTHER CONTRACTED SERVICES		10,930	7,840	14,200
415	ELECTRICITY		3,369	1,000	4,734
434	NATURAL GAS		2,044	1,045	2,872
435	OFFICE SUPPLIES		11,536	7,475	16,210
454	WATER & SEWER		1,664	630	2,338
502	BUILDING & CONTENTS INSURANCE		10,280	10,300	12,078
599	OTHER CHARGES		4,140	1,875	5,817
718	MOTOR VEHICLES				925
TOTAL WORK RELEASE PROGRAM			410,830	391,726	504,776

54310 FIRE PREVENTION AND CONTROL

105	SUPERVISOR/DIRECTOR		18,649	18,698	
201	SOCIAL SECURITY			1,159	
204	STATE RETIREMENT			1,079	
210	UNEMPLOYMENT COMPENSATION			224	
212	EMPLOYER MEDICARE			271	
316	CONTRIBUTIONS		5,700		7,000
338	MAINTENANCE AND REPAIR SERVICES - VEHICLES		300	2,640	5,000
412	DIESEL FUEL				9,000
499	OTHER SUPPLIES & MATERIALS		25		
506	LIABILITY INSURANCE		43,702	51,443	62,000
790	OTHER EQUIPMENT				60,000

GENERAL FUND

Audit **Estimated** **Requested**
2014 2015 2016

TOTAL FIRE PREVENTION AND CONTROL		68,376	75,514	143,000
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54410 CIVIL DEFENSE

105	SUPERVISOR/DIRECTOR		21,301	32,562	56,700
201	SOCIAL SECURITY			2,019	3,515
204	STATE RETIREMENT			1,879	3,272
210	UNEMPLOYMENT COMPENSATION			391	907
212	EMPLOYER MEDICARE			472	822
307	COMMUNICATION		2,472	2,005	2,500
348	POSTAL CHARGES				50
355	TRAVEL				2,000
412	DIESEL FUEL		3,457	793	3,000
415	ELECTRICITY		1,489	1,322	1,500
434	NATURAL GAS		1,371	388	1,400
435	OFFICE SUPPLIES		244	145	500
499	OTHER SUPPLIES & MATERIALS			4,312	
790	OTHER EQUIPMENT		147,787		90,000
TOTAL CIVIL DEFENSE			178,121	46,288	166,166

54420 RESCUE SQUAD

316	CONTRIBUTIONS		10,000		10,000
TOTAL RESCUE SQUAD			10,000	-	10,000

54490 OTHER EMERGENCY MANAGEMENT

105	SUPERVISOR/DIRECTOR		35,630	34,534	35,631
111	PROBATION OFFICER(S)			3,427	
148	DISPATCHERS / RADIO OPERATORS		191,760	184,041	214,094
169	PART-TIME PERSONNEL		34,103	49,046	42,238
201	SOCIAL SECURITY			16,749	18,102
204	STATE RETIREMENT			15,639	14,409
210	UNEMPLOYMENT COMPENSATION			3,253	4,671
212	EMPLOYER MEDICARE			3,930	4,233
TOTAL OTHER EMERGENCY MANAGEMENT			261,493	310,619	333,378

54610 COUNTY CORONER / MEDICAL EXAMINER

131	MEDICAL PERSONNEL				
309	CONTRACTS WITH GOVERNMENT AGENCIES				30,000
340	MEDICAL AND DENTAL SERVICES		25,570	33,330	37,500
499	OTHER SUPPLIES & MATERIALS		368	120	1,000
TOTAL COUNTY CORONER / MEDICAL EXAMINER			25,938	33,450	68,500

54900 OTHER PUBLIC SAFETY

105	SUPERVISOR/DIRECTOR		1,000		1,000
201	SOCIAL SECURITY				62
204	STATE RETIREMENT				58
210	UNEMPLOYMENT COMPENSATION				12
212	EMPLOYER MEDICARE				15
TOTAL OTHER PUBLIC SAFETY			1,000	-	1,147

GENERAL FUND

Audit Estimated Requested
2014 2015 2016

TOTAL PUBLIC SAFETY		2,337,067	2,439,389	2,834,084
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55000 PUBLIC HEALTH AND WELFARE

55110 LOCAL HEALTH CENTER

140	SALARY SUPPLEMENTS		5,307	4,147	17,404
166	CUSTODIAL PERSONNEL		5,100	5,100	5,100
201	SOCIAL SECURITY			573	573
204	STATE RETIREMENT			534	534
210	UNEMPLOYMENT COMPENSATION			111	111
212	EMPLOYER MEDICARE			134	134
307	COMMUNICATION		2,759	2,930	4,000
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS		6,652	871	2,130
348	POSTAL CHARGES		210	60	200
355	TRAVEL				1,400
399	OTHER CONTRACTED SERVICES		366	375	1,500
410	CUSTODIAL SUPPLIES		289	359	500
413	DRUGS & MEDICAL SUPPLIES		894	308	1,018
415	ELECTRICITY		4,804	4,025	5,600
434	NATURAL GAS		1,188	1,057	1,600
435	OFFICE SUPPLIES		472	468	1,000
454	WATER & SEWER		1,275	1,383	1,700
499	OTHER SUPPLIES & MATERIALS			960	
790	OTHER EQUIPMENT		2,000		2,000
	TOTAL LOCAL HEALTH CENTER		32,036	29,343	49,004

55130 AMBULANCE / EMERGENCY MEDICAL SERVICES

105	SUPERVISOR/DIRECTOR		46,635	60,098	
111	PROBATION OFFICER(S)			464	
131	MEDICAL PERSONNEL		318,151	398,870	
148	DISPATCHERS / RADIO OPERATORS			4,360	
169	PART-TIME PERSONNEL		127,079	157,477	
187	OVERTIME PAY		106,817	90,800	
196	IN-SERVICE TRAINING		5,931	23,864	
201	SOCIAL SECURITY			44,148	
204	STATE RETIREMENT			41,086	
207	MEDICAL INSURANCE		29,750	32,265	
210	UNEMPLOYMENT COMPENSATION			8,545	
212	EMPLOYER MEDICARE			10,325	
303	AMBULANCE SERVICES			42	
307	COMMUNICATION		3,012	7,604	
320	DUES AND MEMBERSHIPS		335	900	
322	EVALUATION AND TESTING		397	636	
333	LICENSES		1,595	4,122	
334	MAINTENANCE AGREEMENTS		751	1,250	
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS		25,515	4,338	
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT		12,161	3,248	
338	MAINTENANCE AND REPAIR SERVICES - VEHICLES		46,001	37,525	
348	POSTAL CHARGES		23	59	
355	TRAVEL		634	1,748	
399	OTHER CONTRACTED SERVICES		72,042	69,339	
410	CUSTODIAL SUPPLIES		2,832	1,974	

GENERAL FUND

Audit **Estimated** **Requested**
2014 **2015** **Budget**
2016

412	DIESEL FUEL		52,835	44,438	
413	DRUGS & MEDICAL SUPPLIES		35,778	91,215	
415	ELECTRICITY		5,157	6,150	
425	GASOLINE		102		
434	NATURAL GAS		2,562	3,173	
435	OFFICE SUPPLIES		2,049	3,348	
451	UNIFORMS			6,832	
454	WATER & SEWER		763	665	
499	OTHER SUPPLIES & MATERIALS		769	3,698	
502	BUILDING & CONTENTS INSURANCE		12,193		
506	LIABILITY INSURANCE			30,851	
511	VEHICLE & EQUIPMENT INSURANCE		11,997	32,808	
513	WORKERS' COMPENSATION INSURANCE		66,421	57,022	
599	OTHER CHARGES		1,967	4,782	
708	COMMUNICATION EQUIPMENT		268		
709	DATA PROCESSING EQUIPMENT		510		
718	MOTOR VEHICLES		504,330	235,626	
719	OFFICE EQUIPMENT		250		
790	OTHER EQUIPMENT		920		
TOTAL AMBULANCE / EMERGENCY MEDICAL SERVICES			1,498,532	1,525,695	-

55180 CRIPPLED CHILDREN SERVICES

316	CONTRIBUTIONS		796		
TOTAL CRIPPLED CHILDREN SERVICES			796	-	-

55190 OTHER LOCAL HEALTH SERVICES

316	CONTRIBUTIONS		450,000	200,000	
TOTAL OTHER LOCAL HEALTH SERVICES			450,000	200,000	-

55510 GENERAL WELFARE ASSISTANCE

310	CONTRACTS WITH OTHER PUBLIC AGENCIES		8,000	13,300	
TOTAL GENERAL WELFARE ASSISTANCE			8,000	13,300	-

55720 SANITATION EDUCATION / INFORMATION

149	LABORERS		21,357	22,295	20,200
201	SOCIAL SECURITY			1,382	1,252
204	STATE RETIREMENT			1,286	1,132
210	UNEMPLOYMENT COMPENSATION			268	323
212	EMPLOYER MEDICARE			323	293
429	INSTRUCTIONAL SUPPLIES & MATERIALS		4,802		5,000
499	OTHER SUPPLIES & MATERIALS		5,882	6,939	5,500
TOTAL SANITATION EDUCATION / INFORMATION			32,041	32,493	33,700
TOTAL PUBLIC HEALTH AND WELFARE			2,021,405	1,800,831	82,704

56000 SOCIAL, CULTURAL, AND RECREATIONAL SERVICES

56300 SENIOR CITIZENS ASSISTANCE

105	SUPERVISOR/DIRECTOR		22,350	22,350	22,350
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GENERAL FUND

Audit **Estimated** **Requested**
2014 **2015** **Budget**
2014 2015 2016

189	OTHER SALARIES AND WAGES		16,110	15,117	16,110
201	SOCIAL SECURITY			2,323	2,385
204	STATE RETIREMENT			2,162	2,219
210	UNEMPLOYMENT COMPENSATION			450	615
212	EMPLOYER MEDICARE			543	558
307	COMMUNICATION		1,491	1,661	1,450
316	CONTRIBUTIONS		2,500		2,500
334	MAINTENANCE AGREEMENTS			319	
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS		8,872	6,718	8,872
348	POSTAL CHARGES				50
354	TRANSPORTATION - OTHER THAN STUDENTS		11,869	11,208	11,975
355	TRAVEL		170	198	300
415	ELECTRICITY		6,018	6,366	8,000
434	NATURAL GAS		2,146	2,311	2,500
435	OFFICE SUPPLIES				300
454	WATER & SEWER		325	429	600
499	OTHER SUPPLIES & MATERIALS		81	30	350
599	OTHER CHARGES		9,512		9,725
712	HEATING & AIR CONDITIONING EQUIPMENT				4,750
TOTAL SENIOR CITIZENS ASSISTANCE			81,444	72,185	95,609

56500 LIBRARIES

105	SUPERVISOR/DIRECTOR		23,580	23,580	23,580
189	OTHER SALARIES AND WAGES		25,190	23,839	25,190
201	SOCIAL SECURITY			2,940	3,024
204	STATE RETIREMENT			2,736	2,814
210	UNEMPLOYMENT COMPENSATION			569	780
212	EMPLOYER MEDICARE			688	707
307	COMMUNICATION		1,080	1,011	1,010
320	DUES AND MEMBERSHIPS		100	100	100
334	MAINTENANCE AGREEMENTS		2,118	1,419	1,400
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS		1,350	559	1,350
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT		130	216	130
348	POSTAL CHARGES		80	128	125
355	TRAVEL		256	217	250
411	DATA PROCESSING SUPPLIES		3,492	4,221	4,200
432	LIBRARY BOOKS / MEDIA		1,902	2,664	2,600
435	OFFICE SUPPLIES		527	648	650
499	OTHER SUPPLIES & MATERIALS		1,510	858	1,200
599	OTHER CHARGES		3,285	2,151	2,100
709	DATA PROCESSING EQUIPMENT		1,000		
TOTAL LIBRARIES			65,600	68,544	71,210

56700 PARKS AND FAIR BOARDS

105	SUPERVISOR/DIRECTOR		32,972	26,378	32,972
169	PART-TIME PERSONNEL		27,540	29,237	29,237
201	SOCIAL SECURITY			3,448	3,857
204	STATE RETIREMENT			3,209	3,589
210	UNEMPLOYMENT COMPENSATION			667	995
212	EMPLOYER MEDICARE			806	902
307	COMMUNICATION		3,459	3,510	3,510
316	CONTRIBUTIONS				5,000

GENERAL FUND

Audit **Estimated** **Requested**
2014 **2015** **Budget**
2016

320	DUES AND MEMBERSHIPS		340	340	340
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS		1,954	5,773	5,773
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT		4,962	2,646	4,900
338	MAINTENANCE AND REPAIR SERVICES - VEHICLES		483	69	500
348	POSTAL CHARGES		64	107	107
399	OTHER CONTRACTED SERVICES		23,455	24,625	24,625
410	CUSTODIAL SUPPLIES		6,431	6,249	6,400
415	ELECTRICITY		64,755	60,159	64,750
420	FERTILIZER, LIME & SEED		333	486	400
425	GASOLINE		2,693	1,559	2,700
434	NATURAL GAS		11,335	8,889	11,500
454	WATER & SEWER		19,514	13,063	19,500
499	OTHER SUPPLIES & MATERIALS		2,929	2,184	2,950
599	OTHER CHARGES		795	134	800
706	BUILDING CONSTRUCTION		2,085		
790	OTHER EQUIPMENT		4,942		12,500
791	OTHER CONSTRUCTION		8,670		
	TOTAL PARKS AND FAIR BOARDS		219,711	193,538	237,807

56900 OTHER SOCIAL, CULTURAL, AND RECREATIONAL

599	OTHER CHARGES			918	
	TOTAL OTHER SOCIAL, CULTURAL, AND RECREATIONAL		-	918	-
	TOTAL SOCIAL, CULTURAL, AND RECREATIONAL SERVICES		366,755	335,185	404,626

57000 AGRICULTURE AND NATURAL RESOURCES

57100 AGRICULTURAL EXTENSION SERVICE

140	SALARY SUPPLEMENTS		18,207	15,580	24,178
201	SOCIAL SECURITY			966	1,530
204	STATE RETIREMENT			899	700
205	EMPLOYEE & DEPENDENT INSURANCE				6,333
210	UNEMPLOYMENT COMPENSATION			187	43
211	LOCAL RETIREMENT				396
212	EMPLOYER MEDICARE			226	358
299	OTHER FRINGE BENEFITS		3,682	5,525	2,035
307	COMMUNICATION		1,383	1,414	2,000
317	DATA PROCESSING SERVICES				700
334	MAINTENANCE AGREEMENTS		363	881	363
355	TRAVEL				1,000
415	ELECTRICITY		4,019	5,217	
434	NATURAL GAS		3,051	2,709	
454	WATER & SEWER		608	910	
499	OTHER SUPPLIES & MATERIALS				2,000
513	WORKERS' COMPENSATION INSURANCE				60
719	OFFICE EQUIPMENT		994		
	TOTAL AGRICULTURAL EXTENSION SERVICE		32,307	34,514	41,696

57300 FOREST SERVICE

326	FOREST RESOURCE SERVICES		2,000		2,000
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GENERAL FUND

Audit **Estimated** **Requested**
2014 2015 2016

TOTAL FOREST SERVICE		2,000	-	2,000
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57500 SOIL CONSERVATION

316	CONTRIBUTIONS		3,300	3,300	3,300
	TOTAL SOIL CONSERVATION		3,300	3,300	3,300
	TOTAL AGRICULTURE AND NATURAL RESOURCES		37,607	37,814	46,996

58000 OTHER OPERATIONS

58110 TOURISM

302	ADVERTISING		2,160	6,201	6,300
	TOTAL TOURISM		2,160	6,201	6,300

58120 INDUSTRIAL DEVELOPMENT

316	CONTRIBUTIONS		20,000	20,000	20,000
	TOTAL INDUSTRIAL DEVELOPMENT		20,000	20,000	20,000

58220 AIRPORT

316	CONTRIBUTIONS		27,500	32,294	34,604
	TOTAL AIRPORT		27,500	32,294	34,604

58300 VETERANS' SERVICES

105	SUPERVISOR/DIRECTOR		9,061	9,061	9,061
201	SOCIAL SECURITY			562	562
204	STATE RETIREMENT			523	523
210	UNEMPLOYMENT COMPENSATION			109	109
212	EMPLOYER MEDICARE			131	131
320	DUES AND MEMBERSHIPS		25		25
334	MAINTENANCE AGREEMENTS		991	796	991
348	POSTAL CHARGES		49	59	50
355	TRAVEL		713	1,062	1,100
435	OFFICE SUPPLIES			240	250
719	OFFICE EQUIPMENT		240		
	TOTAL VETERANS' SERVICES		11,079	12,543	12,802

58400 OTHER CHARGES

429	INSTRUCTIONAL SUPPLIES & MATERIALS		6,241	4,413	6,300
443	ROAD SIGNS		2,280		2,300
506	LIABILITY INSURANCE		59,751	75,049	75,049
508	PREMIUMS ON CORPORATE SURETY BONDS			9,386	9,400
510	TRUSTEE'S COMMISSION		39,476	35,939	40,011
511	VEHICLE & EQUIPMENT INSURANCE		19,300	19,300	19,300
513	WORKERS' COMPENSATION INSURANCE		70,220	102,779	103,807
599	OTHER CHARGES		13,762	4,807	4,900
	TOTAL OTHER CHARGES		211,030	251,673	261,067

GENERAL FUND

Audit **Estimated** **Requested**
2014 2015 2016

58600 EMPLOYEE BENEFITS

201	SOCIAL SECURITY		196,485		
204	STATE RETIREMENT		141,846	-	
207	MEDICAL INSURANCE		162,555	65,777	72,355
210	UNEMPLOYMENT COMPENSATION		23,918	-	
212	EMPLOYER MEDICARE		45,952		
TOTAL EMPLOYEE BENEFITS			570,756	65,777	72,355

58900 MISCELLANEOUS

316	CONTRIBUTIONS		10,359	12,750	13,000
320	DUES AND MEMBERSHIPS		8,804	7,995	9,000
599	OTHER CHARGES			6,025	6,025
TOTAL MISCELLANEOUS			19,163	26,770	28,025
TOTAL OTHER OPERATIONS			861,688	415,258	435,153

99000 OTHER USES

99100	TRANSFERS OUT		71,242	49,000	280,000
TOTAL OTHER USES			71,242	49,000	280,000
TOTAL EXPENDITURES			7,011,414	6,612,312	5,610,614
NET CHANGE			451,141	(372,296)	786
ESTIMATED BEGINNING FUND BALANCE			1,765,787	2,216,928	1,844,632
ESTIMATED ENDING FUND BALANCE			2,216,928	1,844,632	1,845,418

SOLID WASTE FUND

Audit **Estimated** **Requested**
2014 2015 2016

REVENUES

40000 LOCAL TAXES

40100 COUNTY PROPERTY TAXES

40110	CURRENT PROPERTY TAX		244,798	231,334	237,750
40120	TRUSTEE'S COLLECTIONS-PRIOR YEAR		15,094	13,827	12,000
40125	TRUSTEE'S COLLECTIONS-BANKRUPTCY			63	
40130	CIRCUIT CLERK/CLERK & MASTER COLLECTIONS-PRIOR YEARS		6,662	3,021	2,500
40140	INTEREST & PENALTY		2,439	2,205	2,000
40163	PAYMENTS IN-LIEU-OF TAXES-OTHER		4	4	4
TOTAL COUNTY PROPERTY TAXES			268,997	250,454	254,254
TOTAL LOCAL TAXES			268,997	250,454	254,254

43000 CHARGES FOR CURRENT SERVICES

43100 GENERAL SERVICE CHARGES

43112	SURCHARGE - HOST AGENCY		40,954	52,212	41,530
43114	SOLID WASTE DISPOSAL FEE			123	
TOTAL GENERAL SERVICE CHARGES			40,954	52,335	41,530
TOTAL CHARGES FOR CURRENT SERVICES			40,954	52,335	41,530

44000 OTHER LOCAL REVENUE

44100 RECURRING ITEMS

44145	SALE OF RECYCLED MATERIALS		49,183	25,551	22,000
TOTAL RECURRING ITEMS			49,183	25,551	22,000

44500 NONRECURRING ITEMS

44530	SALE OF EQUIPMENT		4,745	5,600	
TOTAL NONRECURRING ITEMS			4,745	5,600	-

44990 OTHER LOCAL REVENUES

TOTAL OTHER LOCAL REVENUE			53,928	31,151	22,000
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46000 STATE OF TENNESSEE

46100 GENERAL GOVERNMENT GRANTS

46170	SOLID WASTE GRANTS		50,896	24,918	
TOTAL GENERAL GOVERNMENT GRANTS			50,896	24,918	-
TOTAL STATE OF TENNESSEE			50,896	24,918	-

SOLID WASTE FUND

Requested
Budget
Audit **Estimated**
2014 **2015** **2016**

TOTAL REVENUES		414,775	358,858	317,784
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EXPENDITURES

50000 GENERAL COUNTY OPERATIONS

55710 SANITATION MANAGEMENT

105	SUPERVISOR/DIRECTOR		29,586	37,777	29,586
147	TRUCK DRIVERS		15,267	14,498	15,267
149	LABORERS		30,220	32,650	30,220
187	OVERTIME PAY		7,294	5,218	7,294
307	COMMUNICATION		1,861	1,464	1,861
332	LEGAL NOTICES, RECORDING, AND COURT COSTS		40		40
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS		1,193	1,176	1,193
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT		9,142	6,136	6,000
338	MAINTENANCE AND REPAIR SERVICES - VEHICLES		12,383	19,435	12,383
399	OTHER CONTRACTED SERVICES		13,188	11,018	13,188
412	DIESEL FUEL		22,013	12,800	15,000
415	ELECTRICITY		139	4,593	5,000
425	GASOLINE		14,388	15,671	15,675
434	NATURAL GAS		5,605	14,047	5,600
450	TIRES & TUBES		3,087	2,638	3,087
454	WATER & SEWER		441	470	450
499	OTHER SUPPLIES & MATERIALS		2,005	3,755	3,750
599	OTHER CHARGES		679	1,135	1,000
718	MOTOR VEHICLES		5,850		
733	SOLID WASTE EQUIPMENT		38,543		
TOTAL SANITATION MANAGEMENT			212,924	184,481	166,594

55732 CONVENIENCE CENTERS

149	LABORERS		66,325	62,405	66,325
307	COMMUNICATION		750	493	750
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS		767	496	765
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT		1,062	374	1,000
415	ELECTRICITY		4,371	4,512	4,500
454	WATER & SEWER		1,273	1,512	1,275
456	GRAVEL & CHERT		906	176	900
499	OTHER SUPPLIES & MATERIALS		164	35	150
599	OTHER CHARGES		50	25	50
707	BUILDING IMPROVEMENTS		10		
TOTAL CONVENIENCE CENTERS			75,678	70,028	75,715
TOTAL PUBLIC HEALTH AND WELFARE			288,602	254,509	242,309

58400 OTHER CHARGES

OTHER CHARGES

506	LIABILITY INSURANCE		10,920	10,920	10,920
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SOLID WASTE FUND

Audit **Estimated** **Requested**
2014 **2015** **Budget**
2016

510	TRUSTEE'S COMMISSION		1,016	1,959	2,000
511	VEHICLE & EQUIPMENT INSURANCE		3,640	3,640	3,640
513	WORKERS' COMPENSATION INSURANCE		15,400		15,400
517	SURCHARGE		5,831	5,813	6,000
	TOTAL OTHER CHARGES		36,807	22,332	37,960
	TOTAL OTHER CHARGES		36,807	22,332	37,960

58600 EMPLOYEE BENEFITS

EMPLOYEE BENEFITS

201	SOCIAL SECURITY		8,965	16,179	16,179
204	STATE RETIREMENT		3,334	3,561	3,561
207	MEDICAL INSURANCE		10,630	5,070	5,070
210	UNEMPLOYMENT COMPENSATION		2,011	2,444	2,444
212	EMPLOYER MEDICARE		2,097	3,784	3,784
	TOTAL EMPLOYEE BENEFITS		27,037	31,038	31,038
	TOTAL EMPLOYEE BENEFITS		27,037	31,038	31,038
	TOTAL OTHER OPERATIONS		63,844	53,370	68,998
	TOTAL EXPENDITURES		352,446	307,879	311,307
	NET CHANGE		62,329	50,979	6,477
	ESTIMATED BEGINNING FUND BALANCE		124,629	186,958	237,937
	ESTIMATED ENDING FUND BALANCE		186,958	237,937	244,414

AMBULANCE SERVICES FUND

Audit **Estimated** **Requested**
2014 2015 2016

REVENUES

43000 CHARGES FOR CURRENT SERVICES

43120	PATIENT CHARGES				1,350,000
	TOTAL CHARGES FOR CURRENT SERVICES		-	-	1,350,000
	TOTAL REVENUES		-	-	1,350,000

EXPENDITURES

50000 GENERAL COUNTY OPERATIONS

55000 PUBLIC HEALTH AND WELFARE

55130 AMBULANCE / EMERGENCY MEDICAL SERVICES

105	SUPERVISOR/DIRECTOR				41,100
131	MEDICAL PERSONNEL				450,000
161	SECRETARY(S)				24,123
169	PART-TIME PERSONNEL				130,000
187	OVERTIME PAY				65,000
196	IN-SERVICE TRAINING				10,000
201	SOCIAL SECURITY				44,654
204	STATE RETIREMENT				41,557
207	MEDICAL INSURANCE				30,600
210	UNEMPLOYMENT COMPENSATION				11,524
212	EMPLOYER MEDICARE				10,443
301	ACCOUNTING SERVICES				5,000
307	COMMUNICATION				7,500
310	CONTRACTS WITH OTHER PUBLIC AGENCIES				20,000
320	DUES AND MEMBERSHIPS				2,000
322	EVALUATION AND TESTING				3,000
331	LEGAL SERVICES				2,500
333	LICENSES				2,500
334	MAINTENANCE AGREEMENTS				1,000
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS				6,000
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT				6,000
338	MAINTENANCE AND REPAIR SERVICES - VEHICLES				25,000
348	POSTAL CHARGES				500
355	TRAVEL				4,000
399	OTHER CONTRACTED SERVICES				75,000
410	CUSTODIAL SUPPLIES				3,000
412	DIESEL FUEL				53,000
413	DRUGS & MEDICAL SUPPLIES				60,000
415	ELECTRICITY				5,000
425	GASOLINE				3,000
434	NATURAL GAS				5,000
435	OFFICE SUPPLIES				2,500
451	UNIFORMS				10,000

AMBULANCE SERVICES FUND

Audit **Estimated** **Requested**
2014 2015 2016

454	WATER & SEWER			1,500
499	OTHER SUPPLIES & MATERIALS			1,000
502	BUILDING & CONTENTS INSURANCE			13,000
506	LIABILITY INSURANCE			3,500
511	VEHICLE & EQUIPMENT INSURANCE			12,000
513	WORKERS' COMPENSATION INSURANCE			66,500
599	OTHER CHARGES			2,500
708	COMMUNICATION EQUIPMENT			1,200
709	DATA PROCESSING EQUIPMENT			2,500
712	HEATING & AIR CONDITIONING EQUIPMENT			3,200
719	OFFICE EQUIPMENT			4,000
790	OTHER EQUIPMENT			5,000
TOTAL AMBULANCE / EMERGENCY MEDICAL SERVICES			-	-
				1,276,401

99000 OTHER USES

99100	TRANSFERS OUT			25,000
TOTAL OTHER USES			-	-
TOTAL EXPENDITURES			-	-
NET CHANGE			-	-
ESTIMATED BEGINNING FUND BALANCE			-	-
ESTIMATED ENDING FUND BALANCE			-	-

CONSTITUTIONAL OFFICERS FEES

Audit **Estimated** **Requested**
2014 2015 Budget
2016

REVENUES

40000 LOCAL TAXES

43300 FEES

43391	SPECIAL COMMISSIONER FEES/SPECIAL MASTER FEES		3,489		3,500
	TOTAL FEES		3,489	-	3,500
	TOTAL CHARGES FOR CURRENT SERVICES		3,489	-	3,500
	TOTAL REVENUES		3,489	-	3,500

EXPENDITURES

50000 GENERAL COUNTY OPERATIONS

53400 CHANCERY COURT

525	CONSTITUTIONAL OFFICERS' OPERATING EXPENSES		3,489		3,500
	TOTAL CHANCERY COURT		3,489	-	3,500
	TOTAL EXPENDITURES		3,489	-	3,500
	NET CHANGE		-	-	-
	ESTIMATED BEGINNING FUND BALANCE		-	-	-
	ESTIMATED ENDING FUND BALANCE		-	-	-

HIGHWAY DEPARTMENT

Audit **Estimated** **Requested**
2014 **2015** **Budget**
2016

47230	DISASTER RELIEF			96,019	
	TOTAL FEDERAL THROUGH STATE		-	96,019	-
	TOTAL FEDERAL GOVERNMENT		-	96,019	-

48000 OTHER GOVERNMENTS & CITIZENS GROUPS

49000 OTHER SOURCES (NON-REVENUE)

49700	INSURANCE RECOVERY		467	26,011	
49800	TRANSFERS IN			49,000	
	TOTAL OTHER SOURCES (NON-REVENUE)		467	75,011	-
	TOTAL REVENUES		1,788,886	1,550,460	1,782,193

EXPENDITURES

60000 HIGHWAYS

61000 ADMINISTRATION

101	COUNTY OFFICIAL / ADMINSTRATIVE OFFICER		61,745	64,178	64,178
103	ASSISTANT(S)		27,531	27,531	16,000
119	ACCOUNTANTS / BOOKKEEPERS		27,531	15,834	27,531
302	ADVERTISING		206	447	200
307	COMMUNICATION		4,798	5,888	4,000
320	DUES AND MEMBERSHIPS		2,528	2,609	2,600
322	EVALUATION AND TESTING		490	589	600
348	POSTAL CHARGES		374	325	400
349	PRINTING, STATIONERY, AND FORMS		634	262	400
355	TRAVEL		1,076	1,167	1,500
399	OTHER CONTRACTED SERVICES		11,469	20,393	10,000
415	ELECTRICITY		5,292	6,102	7,500
434	NATURAL GAS		887	633	1,000
435	OFFICE SUPPLIES		896	3,102	2,500
454	WATER & SEWER		784	966	1,000
	TOTAL ADMINISTRATION		146,241	150,026	139,409

62000 HIGHWAY AND BRIDGE MAINTENANCE

149	LABORERS		277,600	245,614	300,000
187	OVERTIME PAY		11,146	8,107	15,000
202	HANDLING CHARGES AND ADMINISTRATIVE COSTS		636	986	1,000
351	RENTALS				5,000
403	ASPHALT - COLD MIX		61,684	116,867	150,000
405	ASPHALT - LIQUID		12,279	1,133	80,000
409	CRUSHED STONE		77,243	107,931	100,000
410	CUSTODIAL SUPPLIES			138	100
438	PIPE		26,911	39,682	40,000
443	ROAD SIGNS		86	3,705	3,000
455	WOOD PRODUCTS				2,000

HIGHWAY DEPARTMENT

Audit **Estimated** **Requested**
2014 **2015** **Budget**
2016

TOTAL HIGHWAY AND BRIDGE MAINTENANCE		467,585	524,163	696,100
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63100 OPERATION AND MAINTENANCE OF EQUIPMENT

142	MECHANIC(S)		80,316	79,724	80,000
187	OVERTIME PAY		17,350	18,055	17,000
412	DIESEL FUEL		86,065	72,787	75,000
418	EQUIPMENT AND MACHINERY PARTS		45,155	92,040	75,000
425	GASOLINE		44,358	29,131	40,000
433	LUBRICANTS		2,797	4,670	6,500
450	TIRES & TUBES		13,423	20,055	15,000
468	CHEMICALS		400		1,000
TOTAL OPERATION AND MAINTENANCE OF EQUIPMENT			289,864	316,462	309,500

65000 OTHER CHARGES

435	OFFICE SUPPLIES				5,000
506	LIABILITY INSURANCE		32,231	36,489	36,448
510	TRUSTEE'S COMMISSION		14,686	14,909	15,000
513	WORKERS' COMPENSATION INSURANCE		41,548	47,686	45,000
TOTAL OTHER CHARGES			88,465	99,084	101,448

66000 EMPLOYEE BENEFITS

201	SOCIAL SECURITY		37,830	34,706	40,000
204	STATE RETIREMENT		24,205	26,063	35,000
207	MEDICAL INSURANCE		139,168	116,923	90,000
210	UNEMPLOYMENT COMPENSATION		1,925	6,688	2,100
299	OTHER FRINGE BENEFITS		3,508	5,236	5,000
TOTAL EMPLOYEE BENEFITS			206,636	189,616	172,100
TOTAL EMPLOYEE BENEFITS			206,636	189,616	172,100

68000 CAPITAL OUTLAY

399	OTHER CONTRACTED SERVICES		12,052	14,130	25,000
705	BRIDGE CONSTRUCTION				115,999
714	HIGHWAY EQUIPMENT		10,000	71,063	50,000
719	OFFICE EQUIPMENT		582	1,942	
726	STATE AID PROJECTS		272,285		217,740
TOTAL CAPITAL OUTLAY			294,919	87,135	408,739
TOTAL HIGHWAYS			1,493,710	1,366,486	1,827,296

99000 OTHER USES

99100	TRANSFERS OUT		363,943		
TOTAL OTHER USES			363,943	-	-
TOTAL EXPENDITURES			1,857,653	1,366,486	1,827,296
NET CHANGE			(68,767)	183,974	(45,103)

GENERAL SCHOOL FUND

Audit Estimated Requested
2014 2015 2016

REVENUES

40000 LOCAL TAXES

40100 COUNTY PROPERTY TAXES

40110	CURRENT PROPERTY TAX		1,489,026	1,702,500	1,729,200
40120	TRUSTEE'S COLLECTIONS-PRIOR YEAR		79,030	79,795	79,000
40125	TRUSTEE'S COLLECTIONS-BANKRUPTCY			346	
40130	CIRCUIT CLERK/CLERK & MASTER COLLECTIONS-PRIOR YEARS		39,440	11,065	30,000
40140	INTEREST & PENALTY		12,986	13,500	10,000
40161	PAYMENTS IN-LIEU-OF TAXES-TVA		4,540	9,500	4,500
40162	PAYMENTS IN-LIEU-OF TAXES-LOCAL UTILITIES		9,067	8,700	8,700
40163	PAYMENTS IN-LIEU-OF TAXES-OTHER		1,248	1,897	1,200
	TOTAL COUNTY PROPERTY TAXES		1,635,337	1,827,303	1,862,600

40200 COUNTY LOCAL OPTION TAXES

40210	LOCAL OPTION SALES TAX		1,177,147	1,163,500	1,150,000
40240	WHEEL TAX		203,269	142,000	156,000
40280	MINERAL SEVERANCE TAX		49,339	45,375	
	TOTAL COUNTY LOCAL OPTION TAXES		1,429,755	1,350,875	1,306,000

40300 STATUTORY LOCAL TAXES

40320	BANK EXCISE TAX		12,467	19,227	
40350	INTERSTATE TELECOMMUNICATIONS TAX		1,614	1,460	1,600
	TOTAL STATUTORY LOCAL TAXES		14,081	20,687	1,600
	TOTAL LOCAL TAXES		3,079,173	3,198,865	3,170,200

41000 LICENSES & PERMITS

41100 LICENSES

41110	MARRIAGE LICENSES		864	542	1,500
	TOTAL LICENSES		864	542	1,500
	TOTAL LICENSES & PERMITS		864	542	1,500

43000 CHARGES FOR CURRENT SERVICES

43500 EDUCATION CHARGES

43570	RECEIPTS FROM INDIVIDUAL SCHOOLS		28,399	21,000	28,000
43581	COMMUNITY SERVICE FEES - CHILDREN		50,153	37,200	50,000
43990	OTHER CHARGES FOR SERVICES		62,791	45,000	49,000
	TOTAL EDUCATION CHARGES		141,343	103,200	127,000
	TOTAL CHARGES FOR CURRENT SERVICES		141,343	103,200	127,000

44000 OTHER LOCAL REVENUE

GENERAL SCHOOL FUND

Audit **Estimated** **Requested**
2014 2015 2016

44100 RECURRING ITEMS

44110	INVESTMENT INCOME		3,409	10,800	10,000
44145	SALE OF RECYCLED MATERIALS		88		
44146	E-RATE FUNDING		16,566	17,465	11,000
	TOTAL RECURRING ITEMS		20,063	28,265	21,000

44500 NONRECURRING ITEMS

44530	SALE OF EQUIPMENT			14,193	
44560	DAMAGES RECOVERED FROM INDIVIDUALS		154	435	
44570	CONTRIBUTIONS & GIFTS		12,392	7,100	6,500
	TOTAL NONRECURRING ITEMS		12,546	21,728	6,500

44990 OTHER LOCAL REVENUES **190**

	TOTAL OTHER LOCAL REVENUE		32,609	50,183	27,500
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46000 STATE OF TENNESSEE

46100 GENERAL GOVERNMENT GRANTS

46175	ON-BEHALF CONTRIBUTIONS FOR OPEB		56,784		
	TOTAL GENERAL GOVERNMENT GRANTS		56,784	-	-

46500 STATE EDUCATION FUNDS

46511	BASIC EDUCATION PROGRAM		7,975,000	7,980,000	7,929,000
46515	EARLY CHILDHOOD EDUCATION		290,961	290,889	290,961
46520	SCHOOL FOOD SERVICE		9,078	8,895	9,000
46530	ENERGY EFFICIENT SCHOOL INITIATIVE		3,500	7,550	
46590	OTHER STATE EDUCATION FUNDS		216,990	222,000	156,698
46610	CAREER LADDER PROGRAM		66,966	65,000	56,595
46612	CAREER LADDER - EXTENDED CONTRACT		22,120	22,060	
	TOTAL STATE EDUCATION FUNDS		8,584,615	8,596,394	8,442,254

46800 OTHER STATE REVENUE

46850	MIXED DRINK TAX		2,539	2,475	2,500
46851	STATE REVENUE SHARING - TVA		248,697	250,000	250,446
46980	OTHER STATE GRANTS		126,793	985	900
	TOTAL OTHER STATE REVENUE		378,029	253,460	253,846
	TOTAL STATE OF TENNESSEE		9,019,428	8,849,854	8,696,100

47000 FEDERAL GOVERNMENT

47100 FEDERAL THROUGH STATE

47111	USDA SCHOOL LUNCH PROGRAM		371,329		
47112	USDA - COMMODITIES		59,213		
47113	BREAKFAST		143,097		
47114	USDA - OTHER		14,878		

GENERAL SCHOOL FUND

Audit **Estimated** **Requested**
2014 **2015** **Budget**
2014 2015 2016

TOTAL FEDERAL THROUGH STATE		588,517	-	-
TOTAL FEDERAL GOVERNMENT		588,517	-	-
TOTAL REVENUES		12,861,934	12,202,644	12,022,300

EXPENDITURES

70000 EDUCATION

71000 INSTRUCTION

71100 REGULAR INSTRUCTION PROGRAM

116	TEACHERS		3,930,941	3,960,000	4,130,100
117	CAREER LADDER PROGRAM		34,900	30,350	26,500
127	CAREER LADDER EXTENDED CONTRACTS		13,290	24,000	
128	HOMEBOUND TEACHERS		5,950	2,300	6,000
163	EDUCATIONAL ASSISTANTS		77,560	97,300	122,100
189	OTHER SALARIES AND WAGES		17,167	15,200	18,000
195	CERTIFIED SUBSTITUTE TEACHERS				50,000
198	NON-CERTIFIED SUBSTITUTE TEACHERS		80,165	100,860	95,000
201	SOCIAL SECURITY		231,382	236,600	275,000
204	STATE RETIREMENT		346,088	357,466	400,000
207	MEDICAL INSURANCE		337,827	306,403	380,000
210	UNEMPLOYMENT COMPENSATION		9,000	8,903	9,000
212	EMPLOYER MEDICARE		55,659	56,954	64,500
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT		9,344	10,000	10,000
399	OTHER CONTRACTED SERVICES		71,520	80,110	101,800
429	INSTRUCTIONAL SUPPLIES & MATERIALS		239,491	108,200	141,000
449	TEXTBOOKS		19,057	118,800	100,000
499	OTHER SUPPLIES & MATERIALS		25,644	13,000	25,000
599	OTHER CHARGES		55,563	59,000	61,000
722	REGULAR INSTRUCTION EQUIPMENT		293,334	60,000	158,850
	TOTAL REGULAR INSTRUCTION PROGRAM		5,853,882	5,645,446	6,173,850

71150 ALTERNATIVE INSTRUCTION PROGRAM

116	TEACHERS				18,360
201	SOCIAL SECURITY				1,150
204	STATE RETIREMENT				1,660
207	MEDICAL INSURANCE				2,100
210	UNEMPLOYMENT COMPENSATION				60
212	EMPLOYER MEDICARE				270
499	OTHER SUPPLIES & MATERIALS			158	250
790	OTHER EQUIPMENT				250
	TOTAL ALTERNATIVE INSTRUCTION PROGRAM		-	158	24,100

71200 SPECIAL EDUCATION PROGRAM

116	TEACHERS		495,330	508,025	492,500
117	CAREER LADDER PROGRAM		6,000	7,000	7,000

GENERAL SCHOOL FUND

Audit **Estimated** **Requested**
2014 2015 2016

128	HOMEBOUND TEACHERS		4,990	3,360	4,000
163	EDUCATIONAL ASSISTANTS		13,100	13,900	14,700
171	SPEECH PATHOLOGIST		103,526	110,000	107,000
198	NON-CERTIFIED SUBSTITUTE TEACHERS		14,310	16,300	16,300
201	SOCIAL SECURITY		35,214	36,000	39,680
204	STATE RETIREMENT		53,345	55,300	55,900
207	MEDICAL INSURANCE		51,295	53,800	70,500
210	UNEMPLOYMENT COMPENSATION		900	900	900
212	EMPLOYER MEDICARE		8,491	8,730	9,400
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT		3,201	1,365	4,000
429	INSTRUCTIONAL SUPPLIES & MATERIALS		4,873	6,140	10,400
499	OTHER SUPPLIES & MATERIALS		2,264	3,570	4,300
599	OTHER CHARGES		2,056	500	1,000
725	SPECIAL EDUCATION EQUIPMENT		6,332	6,300	4,800
TOTAL SPECIAL EDUCATION PROGRAM			805,227	831,190	842,380

71300 VOCATIONAL EDUCATION PROGRAM

116	TEACHERS		309,692	275,020	279,100
117	CAREER LADDER PROGRAM		2,000	2,000	1,000
201	SOCIAL SECURITY		18,722	16,650	17,370
204	STATE RETIREMENT		27,678	25,000	25,320
207	MEDICAL INSURANCE		14,546	13,550	16,000
210	UNEMPLOYMENT COMPENSATION		450	450	300
212	EMPLOYER MEDICARE		4,378	3,900	4,100
399	OTHER CONTRACTED SERVICES			45,000	46,500
429	INSTRUCTIONAL SUPPLIES & MATERIALS		8,602	7,900	10,000
449	TEXTBOOKS		5,249		4,200
730	VOCATIONAL INSTRUCTION EQUIPMENT		1,138	4,100	5,000
TOTAL VOCATIONAL EDUCATION PROGRAM			392,455	393,570	408,890
TOTAL INSTRUCTION			7,051,564	6,870,364	7,449,220

72000 SUPPORT SERVICES

72110 ATTENDANCE

105	SUPERVISOR/DIRECTOR		81,647	82,100	88,100
117	CAREER LADDER PROGRAM				1,000
162	CLERICAL PERSONNEL		1,261	1,500	2,700
201	SOCIAL SECURITY		3,384	3,500	5,900
204	STATE RETIREMENT		5,098	5,225	5,950
207	MEDICAL INSURANCE		3,692	3,800	4,150
210	UNEMPLOYMENT COMPENSATION		200	200	200
212	EMPLOYER MEDICARE		1,154	1,161	1,450
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT		1,428		2,000
355	TRAVEL		1,034	1,000	1,000
399	OTHER CONTRACTED SERVICES		10,524	3,100	5,000
499	OTHER SUPPLIES & MATERIALS		1,350	2,000	2,000
704	ATTENDANCE EQUIPMENT		1,949	2,000	2,000
TOTAL CAPITAL OUTLAY			1,949	2,000	2,000
TOTAL ATTENDANCE			112,721	105,586	121,450

GENERAL SCHOOL FUND

Audit **Estimated** **Requested**
2014 2015 2016

72120 HEALTH SERVICES

189	OTHER SALARIES AND WAGES		45,340	80,000	86,280
201	SOCIAL SECURITY		2,191	5,640	5,350
204	STATE RETIREMENT		1,958	4,361	5,000
207	MEDICAL INSURANCE			4,860	8,940
210	UNEMPLOYMENT COMPENSATION		195	100	150
212	EMPLOYER MEDICARE		640	1,091	1,345
307	COMMUNICATION				1,320
348	POSTAL CHARGES		550	550	340
355	TRAVEL		5,636	4,800	7,600
399	OTHER CONTRACTED SERVICES		98,261	94,608	113,000
413	DRUGS & MEDICAL SUPPLIES			40	1,500
499	OTHER SUPPLIES & MATERIALS		47,012	35,650	35,960
524	IN SERVICE / STAFF DEVELOPMENT				300
599	OTHER CHARGES			500	
735	HEALTH EQUIPMENT		3,786	250	56
TOTAL HEALTH SERVICES			205,569	232,450	267,141

72130 OTHER STUDENT SUPPORT

117	CAREER LADDER PROGRAM		3,000	1,500	
123	GUIDANCE PERSONNEL		155,444	149,500	137,500
201	SOCIAL SECURITY		9,570	8,159	8,550
204	STATE RETIREMENT		14,070	12,100	12,450
207	MEDICAL INSURANCE		5,091	3,600	4,200
210	UNEMPLOYMENT COMPENSATION		100	100	250
212	EMPLOYER MEDICARE		2,238	2,310	2,000
309	CONTRACTS WITH GOVERNMENT AGENCIES			29,100	11,500
311	CONTRACTS WITH OTHER SCHOOL SYSTEMS		285,200	296,050	312,000
322	EVALUATION AND TESTING		4,750	4,870	8,100
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT				300
355	TRAVEL		393		300
399	OTHER CONTRACTED SERVICES			11,500	17,350
499	OTHER SUPPLIES & MATERIALS		805	600	600
524	IN SERVICE / STAFF DEVELOPMENT			2,500	
599	OTHER CHARGES		314	19,300	31,240
TOTAL OTHER STUDENT SUPPORT			480,975	541,189	546,340

72210 REGULAR INSTRUCTION PROGRAM

105	SUPERVISOR/DIRECTOR		208,331	211,900	200,500
117	CAREER LADDER PROGRAM		6,800	6,000	7,000
129	LIBRARIANS		185,553	199,350	202,700
138	INSTRUCTIONAL COMPUTER PERSONNEL		26,218	29,350	30,060
161	SECRETARY(S)		103,511	117,376	124,250
189	OTHER SALARIES AND WAGES		25,000	31,543	40,000
196	IN-SERVICE TRAINING		27,850		
201	SOCIAL SECURITY		30,090	26,800	35,460
204	STATE RETIREMENT		40,799	42,800	46,000
207	MEDICAL INSURANCE		27,900	31,712	37,800
210	UNEMPLOYMENT COMPENSATION		1,000	500	1,050
212	EMPLOYER MEDICARE		7,958	8,150	8,850
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT				250

GENERAL SCHOOL FUND

Audit **Estimated** **Requested**
2014 2015 Budget
2016

355	TRAVEL		4,640	3,770	4,000
432	LIBRARY BOOKS / MEDIA		8,008	6,350	8,850
499	OTHER SUPPLIES & MATERIALS		705	717	500
524	IN SERVICE / STAFF DEVELOPMENT		2,601	5,356	15,000
599	OTHER CHARGES			2,617	2,000
TOTAL REGULAR INSTRUCTION PROGRAM			706,964	724,291	764,270

72220 SPECIAL EDUCATION PROGRAM

105	SUPERVISOR/DIRECTOR		64,567	65,700	66,700
117	CAREER LADDER PROGRAM		1,000	1,000	1,000
162	CLERICAL PERSONNEL		9,800	10,500	10,930
201	SOCIAL SECURITY		4,647	4,800	4,880
204	STATE RETIREMENT		6,365	6,550	6,750
207	MEDICAL INSURANCE		1,762	2,265	4,200
210	UNEMPLOYMENT COMPENSATION		100	100	100
212	EMPLOYER MEDICARE		1,087	1,115	1,140
307	COMMUNICATION		2,430	2,415	2,500
355	TRAVEL		4,836	5,900	6,000
399	OTHER CONTRACTED SERVICES		46,663	40,400	34,000
499	OTHER SUPPLIES & MATERIALS		823		
790	OTHER EQUIPMENT				1,000
TOTAL SPECIAL EDUCATION PROGRAM			144,080	140,745	139,200

72230 VOCATIONAL EDUCATION PROGRAM

105	SUPERVISOR/DIRECTOR		29,039	28,500	31,250
117	CAREER LADDER PROGRAM				1,000
201	SOCIAL SECURITY		1,764	1,770	2,000
204	STATE RETIREMENT		2,596	2,565	2,920
210	UNEMPLOYMENT COMPENSATION		75	50	100
212	EMPLOYER MEDICARE		413	410	470
355	TRAVEL		2,569	2,800	8,000
499	OTHER SUPPLIES & MATERIALS		642	670	1,000
524	IN SERVICE / STAFF DEVELOPMENT		365	2,000	2,000
TOTAL VOCATIONAL EDUCATION PROGRAM			37,463	38,765	48,740

72290 OTHER PROGRAMS

215	ON-BEHALF PAYMENTS FOR OPEB		56,784		
TOTAL OTHER PROGRAMS			56,784	-	-

72310 BOARD OF EDUCATION

191	BOARD AND COMMITTEE MEMBERS FEES		12,000	12,000	12,000
201	SOCIAL SECURITY		744	785	745
210	UNEMPLOYMENT COMPENSATION				450
212	EMPLOYER MEDICARE		179	180	175
305	AUDIT SERVICES		12,000	12,000	12,000
320	DUES AND MEMBERSHIPS		7,809	7,500	7,500
331	LEGAL SERVICES		159	156	1,000
510	TRUSTEE'S COMMISSION		47,020	50,000	55,000
513	WORKERS' COMPENSATION INSURANCE		64,036	67,198	68,000
534	REFUND TO APPLICANT FOR CRIMINAL INVESTIGATION		336	500	500

GENERAL SCHOOL FUND

Requested
Budget
2016

Audit
2014

Estimated
2015

599	OTHER CHARGES		12,457	9,500	12,000
	TOTAL BOARD OF EDUCATION		156,740	159,819	169,370

72320 DIRECTOR OF SCHOOLS

101	COUNTY OFFICIAL / ADMINSTRATIVE OFFICER		96,800	96,800	96,800
117	CAREER LADDER PROGRAM		500	1,800	1,000
161	SECRETARY(S)				11,000
201	SOCIAL SECURITY		5,822	6,000	6,100
204	STATE RETIREMENT		8,600	8,825	8,850
207	MEDICAL INSURANCE		3,481	880	
210	UNEMPLOYMENT COMPENSATION		100	50	100
212	EMPLOYER MEDICARE		1,362	1,410	1,450
307	COMMUNICATION		14,459	15,000	16,000
320	DUES AND MEMBERSHIPS			500	500
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT			65	500
348	POSTAL CHARGES		2,290	2,865	2,500
355	TRAVEL		1,611	2,645	4,000
399	OTHER CONTRACTED SERVICES		1,379	2,000	2,500
435	OFFICE SUPPLIES		1,546	2,100	2,500
599	OTHER CHARGES		1,217	320	2,000
701	ADMINISTRATION EQUIPMENT		1,000	1,000	1,000
	TOTAL DIRECTOR OF SCHOOLS		140,167	142,260	156,800

72410 OFFICE OF THE PRINCIPAL

104	PRINCIPALS		272,681	275,000	286,550
117	CAREER LADDER PROGRAM		4,000	4,000	4,000
201	SOCIAL SECURITY		15,393	16,000	18,020
204	STATE RETIREMENT		24,570	25,100	26,270
207	MEDICAL INSURANCE		25,931	25,310	29,000
210	UNEMPLOYMENT COMPENSATION		145	200	200
212	EMPLOYER MEDICARE		3,600	3,665	4,220
307	COMMUNICATION		19,442	16,731	19,500
599	OTHER CHARGES			620	620
701	ADMINISTRATION EQUIPMENT		435		1,000
	TOTAL OFFICE OF THE PRINCIPAL		366,197	366,626	389,380

72510 FISCAL SERVICES

119	ACCOUNTANTS / BOOKKEEPERS		56,184	59,500	70,500
201	SOCIAL SECURITY		3,418	3,615	4,370
204	STATE RETIREMENT		3,150	3,000	4,070
210	UNEMPLOYMENT COMPENSATION			100	100
212	EMPLOYER MEDICARE		799	845	1,025
355	TRAVEL		1,688	1,500	1,500
399	OTHER CONTRACTED SERVICES		10,253	10,000	18,200
435	OFFICE SUPPLIES		2,046	2,900	2,700
599	OTHER CHARGES				1,750
701	ADMINISTRATION EQUIPMENT		2,500	6,100	6,000
	TOTAL FISCAL SERVICES		80,038	87,560	110,215

72610 OPERATION OF PLANT

GENERAL SCHOOL FUND

Audit **Estimated** **Requested**
2014 **2015** **Budget**
2014 2015 2016

166	CUSTODIAL PERSONNEL		183,491	190,000	183,000
201	SOCIAL SECURITY		11,304	11,500	11,350
204	STATE RETIREMENT		10,022	10,300	10,560
210	UNEMPLOYMENT COMPENSATION			500	500
212	EMPLOYER MEDICARE		2,644	2,685	2,660
410	CUSTODIAL SUPPLIES		42,124	40,000	50,000
415	ELECTRICITY		298,763	315,000	325,000
434	NATURAL GAS		93,504	87,000	110,000
454	WATER & SEWER		41,590	45,000	50,000
502	BUILDING & CONTENTS INSURANCE		104,322	106,709	108,000
599	OTHER CHARGES		41		1,000
720	PLANT OPERATION EQUIPMENT				10,000
TOTAL OPERATION OF PLANT			787,805	808,694	862,070

72620 MAINTENANCE OF PLANT

167	MAINTENANCE PERSONNEL		71,730	78,400	89,500
201	SOCIAL SECURITY		4,447	5,100	5,600
204	STATE RETIREMENT		2,582	2,800	5,300
207	MEDICAL INSURANCE		600	2,400	4,200
210	UNEMPLOYMENT COMPENSATION			200	300
212	EMPLOYER MEDICARE		1,040	1,300	1,310
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS		54,889	58,000	60,000
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT		450	1,400	1,400
399	OTHER CONTRACTED SERVICES		28,076	16,300	16,000
425	GASOLINE		5,957	4,500	4,500
599	OTHER CHARGES		211	1,500	10,300
717	MAINTENANCE EQUIPMENT		5,500	1,500	10,000
TOTAL MAINTENANCE OF PLANT			175,482	173,400	208,410

72710 TRANSPORTATION

105	SUPERVISOR/DIRECTOR		38,800	40,000	40,570
142	MECHANIC(S)		18,580	19,500	19,860
146	BUS DRIVERS		242,635	250,500	260,000
201	SOCIAL SECURITY		18,368	20,000	20,000
204	STATE RETIREMENT		8,639	13,000	18,400
207	MEDICAL INSURANCE		3,200	7,500	10,300
210	UNEMPLOYMENT COMPENSATION			1,300	1,300
212	EMPLOYER MEDICARE		4,296	4,400	4,700
307	COMMUNICATION		6,904	7,000	6,000
338	MAINTENANCE AND REPAIR SERVICES - VEHICLES		30,407	30,000	30,000
340	MEDICAL AND DENTAL SERVICES		3,850	3,600	4,000
355	TRAVEL		1,183	500	1,000
412	DIESEL FUEL		71,716	150,000	150,000
424	GARAGE SUPPLIES		520	1,000	1,000
425	GASOLINE		7,356	5,600	7,500
450	TIRES & TUBES		17,348	15,000	15,000
453	VEHICLE PARTS				1,500
511	VEHICLE & EQUIPMENT INSURANCE			3,000	3,000
599	OTHER CHARGES		85	2,000	2,000
729	TRANSPORTATION EQUIPMENT			72,471	130,000
TOTAL TRANSPORTATION			473,887	646,371	726,130

GENERAL SCHOOL FUND

Requested
Budget
2016

Audit Estimated
2014 2015

TOTAL SUPPORT SERVICES		3,924,872	4,167,756	4,509,516
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73000 OPERATION OF NON-INSTRUCTIONAL SERVICES

73100 FOOD SERVICE

105	SUPERVISOR/DIRECTOR		28,222	26,500	29,250
162	CLERICAL PERSONNEL		6,891	7,000	
189	OTHER SALARIES AND WAGES		849	65	1,000
201	SOCIAL SECURITY		2,327	2,100	1,880
204	STATE RETIREMENT		3,000	2,756	2,740
210	UNEMPLOYMENT COMPENSATION			50	50
212	EMPLOYER MEDICARE		544	500	440
342	PAYMENTS TO SCHOOLS - BREAKFAST		143,097		
343	PAYMENTS TO SCHOOLS - LUNCH		371,329		
344	PAYMENTS TO SCHOOLS - OTHER		14,878		
355	TRAVEL		1,072		2,000
469	USDA-COMMODITIES		59,213		
524	IN SERVICE / STAFF DEVELOPMENT		275	616	900
710	FOOD SERVICE EQUIPMENT		10,855	850	2,000
TOTAL FOOD SERVICE			642,552	40,437	40,260

73300 COMMUNITY SERVICES

105	SUPERVISOR/DIRECTOR		52,736	53,200	52,300
162	CLERICAL PERSONNEL		3,000		
189	OTHER SALARIES AND WAGES		98,823	50,000	60,300
201	SOCIAL SECURITY		8,926	5,300	7,000
204	STATE RETIREMENT		10,799	6,900	11,700
207	MEDICAL INSURANCE		7,322	6,500	8,500
210	UNEMPLOYMENT COMPENSATION			100	400
212	EMPLOYER MEDICARE		2,087	1,400	1,635
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT				250
355	TRAVEL		1,622	100	500
422	FOOD SUPPLIES		974	1,520	7,000
499	OTHER SUPPLIES & MATERIALS		11,931	17,200	17,000
599	OTHER CHARGES			3,380	5,000
790	OTHER EQUIPMENT				5,000
TOTAL COMMUNITY SERVICES			198,220	145,600	176,585

73400 EARLY CHILDHOOD EDUCATION

105	SUPERVISOR/DIRECTOR		9,631	10,300	12,206
116	TEACHERS		123,378	121,500	121,340
162	CLERICAL PERSONNEL		2,000	2,000	2,000
163	EDUCATIONAL ASSISTANTS			79,250	85,120
189	OTHER SALARIES AND WAGES		76,745		
201	SOCIAL SECURITY		11,552	11,655	11,685
204	STATE RETIREMENT		14,787	16,100	16,522
207	MEDICAL INSURANCE		11,897	15,100	10,880
210	UNEMPLOYMENT COMPENSATION				450
212	EMPLOYER MEDICARE		2,829	2,958	3,023
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT		5,571	5,200	10,000
355	TRAVEL		2,511	4,830	3,000

GENERAL SCHOOL FUND

Audit **Estimated** **Requested**
2014 **2015** **Budget**
 2016

422	FOOD SUPPLIES		2,460	24,300	2,500
429	INSTRUCTIONAL SUPPLIES & MATERIALS				21,735
499	OTHER SUPPLIES & MATERIALS		50,741	7,500	3,000
524	IN SERVICE / STAFF DEVELOPMENT		53		
599	OTHER CHARGES				9,009
722	REGULAR INSTRUCTION EQUIPMENT				25,000
790	OTHER EQUIPMENT		7,864	21,000	15,000
TOTAL EARLY CHILDHOOD EDUCATION			322,019	321,693	352,470
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES			1,162,791	507,730	569,315

76000 CAPITAL OUTLAY

76100 REGULAR CAPITAL OUTLAY

304	ARCHITECTS			29,138	
707	BUILDING IMPROVEMENTS		75,296	1,158,000	260,000
715	LAND				30,000
TOTAL REGULAR CAPITAL OUTLAY			75,296	1,187,138	290,000
TOTAL EDUCATION			12,214,523	12,732,988	12,818,051

80000 DEBT SERVICE

602	PRINCIPAL ON NOTES			61,100	
620	DEBT SERVICE CONTRIBUTION TO PRIMARY GOVERNMENT		536,099	456,000	456,000
TOTAL DEBT SERVICE			536,099	517,100	456,000
TOTAL EXPENDITURES			12,750,622	13,250,088	13,274,051
NET CHANGE			111,312	(1,047,444)	(1,251,751)
ESTIMATED BEGINNING FUND BALANCE			3,215,433	3,326,745	2,279,301
ESTIMATED ENDING FUND BALANCE			3,326,745	2,279,301	1,027,550

CENTRAL CAFETERIA

Audit **Estimated** **Requested**
2014 **2015** **Budget**
 2016

509	REFUNDS				1,000
599	OTHER CHARGES			6,600	5,000
710	FOOD SERVICE EQUIPMENT			46,100	10,000
	TOTAL EXPENDITURES		-	824,494	829,500
	NET CHANGE		-	3,915	500
	ESTIMATED BEGINNING FUND BALANCE		-	214,550	218,465
	ESTIMATED ENDING FUND BALANCE		214,550	218,465	218,965

DEBT SERVICE FUND

Audit **Estimated** **Requested**
2014 2015 Budget
2016

REVENUES

40000 LOCAL TAXES

40100 COUNTY PROPERTY TAXES

40110	CURRENT PROPERTY TAX		367,132	315,455	324,200
40120	TRUSTEE'S COLLECTIONS-PRIOR YEAR		17,505	20,740	20,740
40125	TRUSTEE'S COLLECTIONS-BANKRUPTCY			64	
40130	CIRCUIT CLERK/CLERK & MASTER COLLECTIONS-PRIOR YEARS		4,964	3,452	3,452
40140	INTEREST & PENALTY		3,003	3,285	3,285
40161	PAYMENTS IN-LIEU-OF TAXES-TVA		3,095		
40162	PAYMENTS IN-LIEU-OF TAXES-LOCAL UTILITIES		12,506		
40163	PAYMENTS IN-LIEU-OF TAXES-OTHER		6	5	5
TOTAL COUNTY PROPERTY TAXES			408,211	343,001	351,682

40200 COUNTY LOCAL OPTION TAXES

40210	LOCAL OPTION SALES TAX		132,056	107,276	107,276
40240	WHEEL TAX		365,135	268,000	305,000
40266	LITIGATION TAX - JAIL, WORKHOUSE, OR COURTHOUSE		47,071	35,362	35,362
TOTAL COUNTY LOCAL OPTION TAXES			544,262	410,638	447,638

40300 STATUTORY LOCAL TAXES

40320	BANK EXCISE TAX		1,039		
40350	INTERSTATE TELECOMMUNICATIONS TAX		166	136	136
TOTAL STATUTORY LOCAL TAXES			1,205	136	136
TOTAL LOCAL TAXES			953,678	753,775	799,456

44000 OTHER LOCAL REVENUE

44100 RECURRING ITEMS

44110	INVESTMENT INCOME		16,310	3,285	3,200
TOTAL RECURRING ITEMS			16,310	3,285	3,200

44990 OTHER LOCAL REVENUES

TOTAL OTHER LOCAL REVENUE			16,310	3,285	3,200
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46000 STATE OF TENNESSEE

46800 OTHER STATE REVENUE

46851	STATE REVENUE SHARING - TVA		28,301		
TOTAL OTHER STATE REVENUE			28,301	-	-
TOTAL STATE OF TENNESSEE			28,301	-	-

48000 OTHER GOVERNMENTS & CITIZENS GROUPS

DEBT SERVICE FUND

Audit **Estimated** **Requested**
2014 2015 2016

48100 OTHER GOVERNMENTS

48130	CONTRIBUTIONS		886,204	270,931	159,213
	TOTAL OTHER GOVERNMENTS		886,204	270,931	159,213

49000 OTHER SOURCES (NON-REVENUE)

49400	REFUNDING DEBT ISSUED		4,205,000		
49410	PREMIUMS ON DEBT SOLD		73,695		
49800	TRANSFERS IN		363,943	344,279	686,000
	TOTAL OTHER SOURCES (NON-REVENUE)		4,642,638	344,279	686,000
	TOTAL REVENUES		6,527,131	1,372,270	1,647,869

EXPENDITURES

58000 OTHER OPERATIONS

58400 OTHER CHARGES

OTHER CHARGES

510	TRUSTEE'S COMMISSION			222,141	222,141
	TOTAL OTHER CHARGES		-	222,141	222,141
	TOTAL OTHER CHARGES		-	222,141	222,141

80000 DEBT SERVICE

82100 PRINCIPAL ON DEBT

82110 GENERAL GOVERNMENT

325	FISCAL AGENT CHARGES			5,653	5,000
601	PRINCIPAL ON BONDS		555,000	345,000	420,000
602	PRINCIPAL ON NOTES		20,458	40,917	20,459
	TOTAL PRINCIPAL ON DEBT - GENERAL GOVERNMENT		575,458	391,570	445,459

82120 HIGHWAYS AND STREETS

325	FISCAL AGENT CHARGES			5,000	5,000
	TOTAL PRINCIPAL ON DEBT - HIGHWAYS AND STREETS		-	5,000	5,000

82130 EDUCATION

325	FISCAL AGENT CHARGES			5,000	5,000
601	PRINCIPAL ON BONDS		800,000		855,000
602	PRINCIPAL ON NOTES		61,099		
	TOTAL PRINCIPAL ON DEBT - EDUCATION		861,099	5,000	860,000
	TOTAL PRINCIPAL ON DEBT		1,436,557	401,570	1,310,459

DEBT SERVICE FUND

Audit **Estimated** **Requested**
2014 2015 Budget
2016

82200 INTEREST ON DEBT

82210 GENERAL GOVERNMENT

603	INTEREST ON BONDS		329,119	361,428	286,537
604	INTEREST ON NOTES		4,213	9,080	1,658
TOTAL INTEREST ON DEBT - GENERAL GOVERNMENT			333,332	370,508	288,195

82230 EDUCATION

603	INTEREST ON BONDS		92,098		47,525
TOTAL INTEREST ON DEBT - EDUCATION			92,098	-	47,525
TOTAL INTEREST ON DEBT			425,430	370,508	335,720

82300 OTHER DEBT SERVICE

82310 GENERAL GOVERNMENT

316	CONTRIBUTIONS		143,339		
325	FISCAL AGENT CHARGES		1,294		
510	TRUSTEE'S COMMISSION		6,595		
TOTAL OTHER DEBT SERVICE - GENERAL GOVERNMENT			151,228	-	-

82330 EDUCATION

605	UNDERWRITER'S DISCOUNT		33,674		
606	OTHER DEBT ISSUANCE CHARGES		49,539		
699	OTHER DEBT SERVICE		1,500		
TOTAL OTHER DEBT SERVICE - EDUCATION			84,713	-	-
TOTAL OTHER DEBT SERVICE			235,941	-	-
TOTAL DEBT SERVICE			2,097,928	772,078	1,646,179

99000 OTHER USES

99100	TRANSFERS OUT			2,148,781	
99300	PAYMENTS TO REFUNDED DEBT ESCROW AGENT		4,195,482		
TOTAL OTHER USES			4,195,482	2,148,781	-
TOTAL EXPENDITURES			6,293,410	3,143,000	1,868,320
NET CHANGE			233,721	(1,770,730)	(220,451)
ESTIMATED BEGINNING FUND BALANCE			909,178	1,142,899	(627,831)
ESTIMATED ENDING FUND BALANCE			1,142,899	(627,831)	(848,282)

Budget Summary
 Decatur County
 FY 2016
 Budget Ordinance

Fund	Estimated Beginning Cash 07/01/2015	Est. Cash Receipts	Debt Proceeds	Transfers-In	Total Estimated Cash Receipts	Available Funds	Expenditures	Transfers-Out	Appropriations	Receipts - Appropriations	Estimated Ending Cash Balance 06/30/2016	Do Total Appropriations Agree with Detail Budget?	Is Est. Ending Cash Bal. Less Than 1 Month's Avg. Exp. Or 8.33%?
General Fund	\$ 1,289,525	\$ 5,311,400		\$ 300,000	\$ 5,611,400	\$ 6,900,925	\$ 5,330,614	\$ 280,000	\$ 5,610,614	\$ 786	\$ 1,290,311	Yes	23%
Solid Waste Fund	236,990	317,784		-	317,784	554,774	311,307	-	311,307	6,477	243,467	Yes	78%
Ambulance Services Fund	-	1,350,000		-	1,350,000	1,350,000	1,276,401	25,000	1,301,401	48,599	48,599	Yes	4%
Hospital Special Purpose	363,467	259,285		-	259,285	622,752	322,485	300,000	622,485	(363,200)	267	Yes	0%
Drug Control Fund	32,934	10,100		-	10,100	43,034	5,672	-	5,672	4,428	37,362	Yes	659%
Highway Department Fund	226,145	1,782,193		-	1,782,193	2,008,338	1,827,296	-	1,827,296	(45,103)	181,042	Yes	10%
General Purpose School Fund	4,147,146	12,022,300		-	12,022,300	16,169,446	12,818,051	456,000	13,274,051	(1,251,751)	2,895,395	Yes	22%
School Cafeteria Fund	247,143	830,000		-	830,000	1,077,143	829,500	-	829,500	500	247,643	Yes	30%
Debt Service Fund	679,283	961,869		686,000	1,647,869	2,327,152	1,868,320	-	1,868,320	(220,451)	458,832	Yes	25%
Totals	\$ 7,222,633	\$ 22,844,931	\$ -	\$ 986,000	\$ 23,830,931	\$ 31,053,564	\$ 24,589,646	\$ 1,061,000	\$ 25,650,646	\$ (1,819,715)	\$ 5,402,918		

Detailed Budget

Fund	Beginning Fund Balance 07/01/2015	Estimated Beginning Cash 07/01/2015	Est. Cash Receipts	Debt Proceeds	Transfers-In	Total Estimated Cash Receipts	Available Funds	Expenditures	Transfers-Out	Appropriations	Receipts - Appropriations	Estimated Ending Cash Balance 06/30/2016	Estimated Ending Fund Balance 06/30/2016
General Fund	\$ 1,195,008	\$ 1,289,525	\$ 5,311,400	\$ -	\$ 300,000	\$ 5,611,400	\$ 6,900,925	\$ 5,330,614	\$ 280,000	\$ 5,610,614	\$ 786	\$ 1,290,311	\$ 1,195,794
Solid Waste Fund	235,208	236,990	317,784	-	-	317,784	554,774	311,307	-	311,307	6,477	243,467	241,685
Ambulance Services Fund	-	-	1,350,000	-	-	1,350,000	1,350,000	1,276,401	25,000	1,301,401	48,599	48,599	48,599
Hospital Special Purpose	363,200	363,467	259,285	-	-	259,285	622,752	322,485	300,000	622,485	(363,200)	267	-
Drug Control Fund	30,686	32,934	10,100	-	-	10,100	43,034	5,672	-	5,672	4,428	37,362	35,114
Highway Department Fund	295,037	226,145	1,782,193	-	-	1,782,193	2,008,338	1,827,296	-	1,827,296	(45,103)	181,042	249,934
General Purpose School Fund	2,279,301	4,147,146	12,022,300	-	-	12,022,300	16,169,446	12,818,051	456,000	13,274,051	(1,251,751)	2,895,395	1,027,550
School Cafeteria Fund	218,465	247,143	830,000	-	-	830,000	1,077,143	829,500	-	829,500	500	247,643	218,965
Debt Service Fund	1,106,611	679,283	961,869	-	686,000	1,647,869	2,327,152	1,868,320	-	1,868,320	(220,451)	458,832	886,160
Totals	\$ 5,723,516	\$ 7,222,633	\$ 22,844,931	\$ -	\$ 986,000	\$ 23,830,931	\$ 31,053,564	\$ 24,589,646	\$ 1,061,000	\$ 25,650,646	\$ (1,819,715)	\$ 5,402,918	\$ 3,903,801

Debt Service

	Principal	Interest	Debt Service
Fund: General Fund			
Schedule of Outstanding Debt	\$ 1,295,458	\$ 339,664	\$ 1,635,122
Less: Budgeted Debt Payments	1,295,458	339,664	1,635,122
Difference:	-	-	-

**Decatur County
Schedule of Outstanding Debt
Fiscal Year 2016**

		Amount		FY 2016 Debt Service Payments			
Notes	Loan Name	Original Amount of Issue	Outstanding at 06/30/15	Payment Fund	Principal	Interest	Total Debt Service
	Beech River Airport (General Debt Service Fund)	\$ 245,500	\$ 61,378	General Debt Service	\$ 20,458	\$ 2,486	\$ 22,944
	TOTAL NOTES:	\$ 245,500	\$ 61,378		\$ 20,458	\$ 2,486	\$ 22,944
Bonds	Improvement Bonds, Series 2007	\$ 6,000,000	\$ 5,090,000	General Debt Service	\$ 150,000	\$ 204,861	\$ 354,861
	General Obligation Refunding & Improvement Bond, Series 2008	\$ 4,360,000	\$ 1,950,000	General Debt Service	\$ 120,000	\$ 72,473	\$ 192,473
	Refunding Bond, Series 2013 (School Portion)	\$ 4,205,000	\$ 2,590,000	General Debt Service	\$ 855,000	\$ 51,469	\$ 906,469
	Refunding Bond, Series 2013 (Hospital Portion)	\$ 790,000	\$ 505,000	General Debt Service	\$ 150,000	\$ 8,375	\$ 158,375
	TOTAL BONDS:	\$ 15,355,000	\$ 10,135,000		\$ 1,275,000	\$ 337,178	\$ 1,612,178

Debt Service By Fund

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
General Debt Service \$	1,295,458	\$ 339,664	\$ 1,635,122
General Purpose School Fund	-	-	-
	-	-	-
	-	-	-
Total \$	1,295,458	\$ 339,664	\$ 1,635,122

Debt Service By Organization

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
Administration \$	290,458	\$ 279,820	\$ 570,278
Schools	855,000	51,469	906,469
Hospital	150,000	8,375	158,375
Highways	-	-	-
Solid Waste	-	-	-
Total \$	1,295,458	\$ 339,664	\$ 1,635,122

Decatur County
 Schedule of Budgeted Debt Payments
 FY 2016

Fund		Principal	Interest
General Debt Service Fund			
Beech River			
Note Principal		20,458	2,486
	Subtotal	20,458	2,486
Debt Management			
Improvement Bonds, Series 2007		150,000	204,861
General Obligation Refunding & Improvement Bond, Series 2008		120,000	72,473
Refunding Bond, Series 2013 (School Portion)		855,000	51,469
Refunding Bond, Series 2013 (Hospital Portion)		150,000	8,375
	Subtotal	1,275,000	337,178
	General Debt Service Fund	1,295,458	339,664