



THE BUDGET APPROPRIATION RESOLUTION AND TAX LEVY OF
RUTHERFORD COUNTY, TENNESSEE

FOR THE FISCAL YEAR ENDING JUNE 30, 2013

ADOPTED BY THE RUTHERFORD COUNTY COMMISSION • JUNE 29, 2012

Rutherford County, Tennessee

**2012-2013 Fiscal Budget
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LETTER OF TRANSMITTAL

August 10, 2012

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

The Rutherford County Finance Department herein submits the 2012-2013 consolidated budget document as required by Chapter 49, Private Acts of 1979. The Rutherford County Commission adopted this budget on June 29, 2012. The Commission also adopted a property tax rate of \$2.4652 to provide sufficient tax revenue that, together with other revenues, adequately funds total appropriations of \$442,597,413. An overview of the budget is provided in this document for those who do not require as much detail.

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

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

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

Sincerely,

Lisa A. Nolen, CPA, CGFM
Finance Director

OVERVIEW OF THE OPERATING BUDGET
RUTHERFORD COUNTY, TENNESSEE
For the Fiscal Year Ending June 30, 2013

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

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

STATEMENT OF PROPOSED OPERATIONS
For the Fiscal Year Ending June 30, 2013

Fund	Adopted Tax Rate	Estimated Revenues	Recommended Appropriations	Revenues over (under) Appropriations
County General	\$ 0.5840	\$ 72,231,188	\$ 76,069,450	17.2% \$ (3,838,262)
Solid Waste/Sanitation	-	2,707,500	3,818,486	0.9% (1,110,986)
Ambulance	0.0829	11,352,694	10,637,880	2.4% 714,814
Industrial/Economic Dev.	-	24,698	243,777	0.1% (219,079)
Special Purpose	-	-	64,740	0.0% (64,740)
Drug Control	-	440,500	638,600	0.1% (198,100)
Highway	0.0140	7,878,443	9,378,799	2.1% (1,500,356)
General Purpose School	1.1430	270,428,015	279,680,771	63.2% (9,252,756)
Centralized Cafeteria	-	17,733,200	18,033,200	4.1% (300,000)
Education Capital Projects	0.0451	2,374,702	2,380,027	0.5% (5,325)
General Debt Service	0.5962	39,064,479	41,651,683	9.4% (2,587,204)
	\$ 2.4652	\$ 424,235,419	\$ 442,597,413	100% \$ (18,361,994)

It is necessary that the county maintain adequate fund balances to ensure funds are available to operate during the early months of each fiscal year, prior to the collection of current property taxes which begins in October. These balances are also needed to allow for unanticipated expenditures and/or changes in economic conditions. The county has adopted policies regarding the level of unreserved fund balances in the General Fund (15%) and the Debt Service Fund (computed). The State requires the Board of Education to maintain 3% of current appropriations in the unreserved fund balance in the General Purpose School Fund. Also, the State does not allow fund balances in the

Cafeteria fund to exceed three months of operating expenses. The following schedule shows the estimated change to each fund's assigned/unassigned fund balance.

ESTIMATED CHANGE IN FUND BALANCE

For the Fiscal Year Ending June 30, 2013

Fund	Estimated Assigned / Unassigned Fund Balance July 1, 2012	Revenues over (under) Appropriations	Change to committed / restricted FB	Change to assigned / unassigned FB	Estimated Assigned / Unassigned Fund Balance June 30, 2013	
County General	\$ 18,740,148	\$ (3,838,262)		\$ (3,838,262)	\$ 14,901,886	19.6%
Solid Waste/Sanitation	4,344,013	(1,110,986)		(1,110,986)	3,233,027	
Ambulance	3,850,492	714,814		714,814	4,565,306	
Industrial/Economic Dev.	831,406	(219,079)	54,502	(164,577)	666,829	
Special Purpose	150,498	(64,740)		(64,740)	85,758	
Drug Control	466,447	(198,100)		(198,100)	268,347	
Highway	5,532,121	(1,500,356)	(15,945)	(1,484,411)	4,047,710	
General Purpose School	21,654,992	(9,252,756)		(9,252,756)	12,402,236	4.4%
Centralized Cafeteria	5,237,368	(300,000)		(300,000)	4,937,368	27.4%
Education Capital Projects	1,350,774	(5,325)		(5,325)	1,345,449	
General Debt Service	33,993,542	(2,587,204)		(2,587,204)	31,406,338	75.4%
	<u>\$ 96,151,801</u>	<u>\$ (18,361,994)</u>	<u>\$ 38,557</u>	<u>\$ (18,291,547)</u>	<u>\$ 77,860,254</u>	

As currently proposed, all funds meet the Board of Commissioner's policies and the State of Tennessee's requirements with the exception of the Centralized Cafeteria fund since the estimated ending fund balance exceeds 25%. The Board of Education's corrective plan includes improving food quality and purchasing additional equipment to improve efficiencies in the cafeterias. This plan will be filed with the State Department of Education.

PROJECTED REVENUES

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

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

SUMMARY REVENUE ALL FUNDS

SOURCE	PROJECTION	%
Current Property Tax	\$ 133,781,682	32%
Other County Prop. Tax	12,342,109	3%
Local Sales Tax	42,220,000	9%
Wheel Tax	8,977,700	2%
Development Tax	1,000,000	0%
State Revenue	174,022,883	41%
Federal Revenue	12,584,263	2%
Interest Earned	389,398	0%
Other Revenue	38,917,384	9%
Total Estimated Revenue	\$ 424,235,419	100%

APPROPRIATIONS

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

Using the same basic grade structure of the original pay table, the steps have increased from 10 to 20 steps. Previously the county required employees to be in their existing step two full years, (with a measurement date as of June 30) before moving to the next step. While we cannot guarantee county employees that steps will definitely be awarded every year, the intent is there and future budgets will be prepared with the plan in mind.

Over the last few years, the Human Resource Department realized that pay changes occurring because of promotions, demotions, and out-of-county experience had not been consistently applied in past which caused inequities between employees in the same pay grade. In addition, during the fiscal years 2009-2010 and 2010-2011 employees were asked to stay in their step an additional year. This also created inequities with many of our employees. Because of these two things, it was determined that 2012-2013 would be the year when every county's employee's work history would be evaluated to determine their correct step using the 20 step pay table for budgetary purposes. The personnel budgets for these Funds have been prepared to provide sufficient appropriations for the evaluations.

The Human Resource Department also worked with the Highway Superintendent and applied the same methodology in evaluating each of their employees. Salaries in the General Purpose School Fund and Cafeteria Fund are budgeted according to the Board of Education's pay plan. Their proposal includes a 2.077 % increase to their base table.

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

Fund	Original 2011-2012	Amended 2011-2012	Requested 2012-2013	Recommended 2012-2013
County General	\$ 73,535,831	\$ 78,857,958	\$ 78,351,852	\$ 76,069,450
Solid Waste/Sanitation	3,677,571	3,806,791	4,842,232	3,818,486
Ambulance Service	10,687,049	11,093,389	11,586,263	10,637,880
Industrial/Economic Dev.	244,510	266,026	243,777	243,777
Special Purpose	20,087	474,347	-	64,740
Drug Control	760,712	762,226	599,420	638,600
Road & Bridge	9,329,445	9,967,445	9,378,799	9,378,799
General Purpose School	266,900,044	267,369,254	279,680,771	279,680,771
Central Cafeteria	15,696,600	17,874,023	18,033,200	18,033,200
Education Capital Projects	2,423,064	2,604,650	2,380,027	2,380,027
General Debt Service	61,452,413	61,204,941	41,651,483	41,651,683
	\$ 444,727,326	\$ 454,281,050	\$ 446,747,824	\$442,597,413

SIGNIFICANT BUDGET INCREASES

The following listing is an attempt to itemize some of the larger increases in the operating budget for the General Fund from the 2011-2012 **original** budget:

GENERAL FUND

- Pay Plan-Sal & Benefits \$2,677,910
 - 4FT/4PT Positions added (\$273,518)
 - 2FT eliminated (\$55,931)
 - Pay Plan including benefits (\$1,924,640)
 - Health Insurance (\$380,620)
- Medical for Jail Inmates 441,300
- Food for Jail Inmates 221,000
- Gas & Diesel 209,000
- Judgements 300,000

GENERAL PURPOSE SCHOOL FUND

The increase to the General Purpose School fund is based upon growth of 2 - 2.5% and the inclusion of 2.077% to their base payroll tables.

Estimated Revenue from Current Property Taxes
2012 Assessments Based on Estimated Assessed
Valuation of - Real & Personal Property \$5,955,535,606
Tax Freeze Properties (21,154,650)
Valuation of - Public Utility Property 170,000,000
TOTAL \$6,104,380,956

Fund	Adopted Tax Rate	Amount of Tax Levy	Reserve for Delinquency 4.5%	Estimated Collection of Unfrozen Taxes	Total Frozen Taxes 501,069	Reserve for Delinquency 4.5%	Estimated Net Collection of All Taxes
County General	\$ 0.5840	\$ 35,649,585	\$ 1,604,231	\$ 34,045,353	\$ 118,702	\$ 5,342	\$ 34,158,714
Solid Waste	-	-	-	-	-	-	-
Ambulance Service	0.0829	5,060,532	227,724	4,832,808	16,850	758	4,848,900
Highway	0.0140	854,613	38,458	816,156	2,846	128	818,873
Education	1.1430	69,773,074	3,139,788	66,633,286	232,323	10,455	66,855,154
Education Capital Proje	0.0451	2,753,076	123,888	2,629,187	9,167	413	2,637,942
Debt Service	0.5962	36,394,319	1,637,744	34,756,575	121,182	5,453	34,872,303
Total	\$ 2.4652	\$ 150,485,199	\$ 6,771,834	\$ 143,713,365	\$ 501,069	\$ 22,548	\$ 144,191,886
			Less City	10,375,519		Less City	10,410,066
			Total Available	<u>\$ 133,337,847</u>		Total Available	<u>\$ 133,781,820</u>

Revenue Per Added Penny		Revenue Per Penny	
General	\$ 582,968	General	\$ 584,909
Schools	495,640	Schools	497,290

	Total			Total		
	Education	Ed. Cap. Projects	Total	Education	Ed. Cap. Projects	Total
WFTEADA Allocations (estimated)						
County	85.02% \$ 56,651,620	\$ 2,235,335	\$ 58,886,955	\$ 56,840,252	\$ 2,242,778	\$ 59,083,030
City	14.98% 9,981,666	393,852	10,375,519	10,014,902	395,164	10,410,066
Total	100.00% \$ 66,633,286	\$ 2,629,187	\$ 69,262,473	\$ 66,855,154	\$ 2,637,942	\$ 69,493,096

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

**RESOLUTION AUTHORIZING THE TAX LEVY IN
RUTHERFORD COUNTY, TENNESSEE FOR THE
FISCAL YEAR BEGINNING JULY 1, 2012**

SECTION 1. BE IT RESOLVED by the Board of Commissioners of Rutherford County, Tennessee assembled in regular session on the 29th day of June, 2012, that the combined property tax rate for Rutherford County, Tennessee for the fiscal year beginning July 1, 2012 shall be \$2.4652 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds, and otherwise conform to the following levies:

<u>FUND</u>	<u>RATE</u>
County General	\$.5840
Ambulance Service Fund	.0829
Highway Fund	.0140
General Purpose Schools	1.1430
Education Capital Projects Fund	.0451
Debt Service	<u>.5962</u>
TOTAL	<u>\$2.4652</u>

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

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

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

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

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

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

SECTION 8. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of Commissioners.

PASSED this 29th day of June, 2012.

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF
RUTHERFORD COUNTY, TENNESSEE, FOR THE FISCAL YEAR BEGINNING JULY 1,
2012 AND ENDING JUNE 30, 2013**

SECTION 1. BE IT RESOLVED by Commissioners of Rutherford County, Tennessee on the 29th day of June, 2012, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of various funds, departments, institutions, offices and agencies of Rutherford County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the fiscal year beginning July 1, 2012 and ending June 30, 2013, according to the following schedule:

GENERAL FUND

County Commission	\$	245,157
Board of Equalization		23,270
County Mayor		519,586
Personnel Office		286,690
County Attorney		259,000
Election Commission		806,623
Register of Deeds		1,058,109
Planning		752,506
Codes Compliance-Environmental		600
Geographical Information Systems		1,173,380
County Buildings		1,861,403
Other General Administration		241,292
Preservation of Records		194,656
Risk Management		1,107,014
Accounting and Budgeting		1,047,472
Property Assessor		1,882,424
Reappraisal Program		531,933
County Trustee		623,950
County Clerk		2,208,083
Data Processing		2,088,640
Circuit Court		497,250
Circuit Court Judge		248,765
General Sessions Court		1,370,262
Drug Court		410,510
Chancery Court		880,080
Juvenile Court		509,862
District Attorney		85,675
Office of Public Defender		35,400
Probation Services		897,304
Victim Assistance Programs		161,870
Sheriff's Department		19,058,066

General Fund (Continued)

Special Patrols	58,980
Traffic Control	20,000
Administration of Sex Offender Registry	75,975
Jail	14,231,473
Workhouse/Penal Farm	3,692,875
Juvenile Services	1,873,806
Rural Fire Protection	795,379
Disaster Relief	577,218
Inspection and Regulation	787,913
Local Health Center	659,131
Rabies & Animal Control	1,402,230
Nursing Home	15,000
Dental Health Program	12,400
Other Local Health Services	1,984,396
General Welfare Assistance	43,500
Sanitation & Waste Removal	33,100
Other Public Health & Welfare	193,000
Adult Activities	32,000
Senior Citizens Assistance	1,500
Libraries	1,183,500
Parks & Fair Boards	409,175
Other Social, Cultural & Recreation	537,642
Agriculture Extension Service	707,096
Soil Conservation	119,470
Storm Water Management	158,655
Tourism	375,000
Other Economic & Community Development	222,868
Other Charges	293,290
Employee Benefits	696,500
Payments to Cities	1,928,146
Miscellaneous	<u>1,881,400</u>

Total General Fund \$ 76,069,450

RUTHERFORD COUNTY ECONOMIC DEVELOPMENT

Industrial Development	\$ 226,747
Payments to Cities	<u>17,030</u>

Total Economic Development Fund \$ 243,777

SOLID WASTE/SANITATION FUND

Sanitation Education/Information	\$	134,630
Convenience Centers		2,288,479
Other Waste Collection		136,065
Landfill Operation & Maintenance		847,372
Postclosure Care Costs		340,000
Employee Benefits		26,040
Miscellaneous		<u>45,900</u>
Total Solid Waste/Sanitation Fund	\$	<u><u>3,818,486</u></u>

AMBULANCE SERVICE FUND

Ambulance/Emergency Medical Service	\$	<u>10,637,880</u>
Total Ambulance Service Fund	\$	<u><u>10,637,880</u></u>

SPECIAL PURPOSE FUND

Sheriff's Department	\$	<u>64,740</u>
Total Special Purpose Fund	\$	<u><u>64,740</u></u>

DRUG CONTROL FUND

Drug Enforcement	\$	<u>638,600</u>
Total Drug Control Fund	\$	<u><u>638,600</u></u>

HIGHWAY FUND

Administration	\$	685,359
Highway and Bridge Maintenance		5,985,350
Operation & Maintenance of Equipment		1,239,585
Other Charges		534,325
Employee Benefits		209,320
Capital Outlay		<u>724,860</u>
Total Highway Fund	\$	<u><u>9,378,799</u></u>

GENERAL PURPOSE SCHOOL FUND

Regular Education Program - Elem./Sec.	\$	149,339,296
Alternative Instruction		1,765,107
Special Education Program		23,488,416
Vocational Education Program		10,898,174
Adult Education Program		522,953
Attendance		688,650
Health Services		3,568,228
Other Student Support		8,073,916
Regular Instruction Program		8,870,392
Alternative Instruction Program		742,088
Special Education Program		1,096,922
Vocational Education		191,326
Adult Program		191,421
Board of Education		5,029,844
Director of Schools		512,708
Office of the Principal		15,739,438
Fiscal Services		878,512
Human Resources		449,265
Operation of Plant		21,373,223
Maintenance of Plant		6,295,224
Transportation		13,894,480
Central and Other		2,571,276
Community Service		40,000
Early Childhood Education		2,260,656
Regular Capital Outlay		75,000
Education Principal		1,047,197
Education Interest		76,809
Other Debt Service		<u>250</u>
Total General Purpose School Fund	\$	<u>279,680,771</u>

CENTRAL CAFETERIA FUND

Board of Education	\$	66,100
Food Service		17,910,900
Transfers Out		<u>56,200</u>
Total Central Cafeteria Fund	\$	<u>18,033,200</u>

EDUCATION CAPITAL PROJECTS FUND

Board of Education	\$ 50,000
Education Capital Projects	<u>2,330,027</u>
Total Education Capital Projects Fund	<u>\$ 2,380,027</u>

DEBT SERVICE FUND

Other General Administration	\$ 1,030,000
General Government Principal	4,166,910
Education Principal	20,473,090
General Government Interest	2,286,377
Education Interest	<u>13,695,306</u>
Total Debt Service Fund	<u>\$ 41,651,683</u>

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

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

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

Additionally, within a major category of the budget regarding any line item which varies within one thousand dollars (\$1,000), more or less, from the original budget adopted by the board of

commissioners, except for those items affecting amounts budgeted for personnel costs and amendments reflecting the administrative or other expenses relating to the functioning of the county commission, the county mayor may amend by written approval said line items(s) within a major category of the budget at the sole discretion of the county mayor. Any other transfers and adjustments shall be submitted to the budget committee for its recommendation to the county's legislative body. Budget amendments should be timely and enacted before the expenditure of such funds.

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

SECTION 4. BE IT FURTHER RESOLVED, that any appropriation made by this resolution which covers the same purpose for which a specific appropriation is made by statute is made in lieu of, but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the county shall not be in excess of the amount authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an officer, agency, institution, division, or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department ending June 30, 2013. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

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

SECTION 6. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of State and Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the fiscal year 2012-2013 have been collected, not exceeding 60% of the appropriations of each individual fund. The proceeds of loans for each individual fund shall be used only to pay the expenses and other requirements of the fund for which the loan is made, and the loan shall be paid out of the revenue of the fund for which the money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the authority of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and countersigned by the County Clerk, and shall mature and be paid in full without renewal not later than June 30, 2013.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2011 and prior years and the interest and penalty thereon collected during the year ending June 30, 2013, shall be apportioned to the various County Funds according to the subdivision of the tax levy for the year 2011. The Clerk and Master and Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and be of no further effect at the end of the fiscal year June 30, 2013.

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

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

SECTION 11. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2012. This resolution shall be spread upon the minutes of the Board of Commissioners.

SECTION 12. BE IT FURTHER RESOLVED, that this budget is adopted subject to the fund balances being correct as shown as of June 30, 2012, and in the event they are actually less, the governing body reserves the right to reduce the expenditures authorized hereby to a like amount.

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

SECTION 14. BE IT FURTHER RESOLVED, that Section 5-9-109, inclusive, Tennessee Code Annotated, authorized the County Legislative Body to make appropriations to non-profit charitable organizations; and, **WHEREAS**, the Rutherford County Legislative Body recognizes the various non-profit charitable organizations located in Rutherford County have great need of funds to carry on their non-profit charitable work. **NOW THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Rutherford County, on this 29th day of June, 2012:

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

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

3. That fifteen thousand dollars (\$15,000) be appropriated for the Soil Conservation program to benefit the general welfare of the residents of Rutherford County.
4. That one million one hundred eighty-three thousand five hundred dollars (\$1,183,500) be appropriated for the Linebaugh Library to benefit the general welfare of the residents of Rutherford County.
5. That sixteen thousand nine hundred forty-four dollars (\$16,944) be appropriated for the Greater Nashville Regional Council to benefit the general welfare of the residents of Rutherford County.
6. That twenty-eight thousand eight hundred eighty-seven dollars (\$28,887) be appropriated for Mid-Cumberland Human Resource Agency to benefit the general welfare of the residents of Rutherford County.
7. That twenty-eight thousand dollars (\$28,000) be appropriated for Mid-Cumberland Nutrition Program to benefit the general welfare of Rutherford County.
8. That forty-three thousand five hundred dollars (\$43,500) be appropriated for the Tennessee Rehabilitation Center at Murfreesboro to benefit the general welfare of the residents of Rutherford County.
9. That five thousand dollars (\$5,000) be appropriated for the Mid-Cumberland Transportation Program to benefit the general welfare of the residents of Rutherford County.
10. That three hundred thirty thousand dollars (\$330,000) be appropriated for the Murfreesboro-Rutherford County Chamber of Commerce to benefit the general welfare of the residents of Rutherford County.
11. That one hundred fifty-five thousand dollars (\$155,000) be appropriated for the St. Clair Street Senior Citizens to benefit the general welfare of the residents of Rutherford County.
12. That one hundred ten thousand dollars (\$110,000) be appropriated for the Stones River Greenway Trail to benefit the general welfare of the residents of Rutherford County.
13. That twenty-two thousand dollars (\$22,000) be appropriated for Exchange Club Family Center to benefit the general welfare of the residents of Rutherford County.
14. That forty-five thousand dollars (\$45,000) be appropriated for Smyrna Senior Citizens to benefit the general welfare of the residents of Rutherford County.
15. That thirty-one thousand two dollars (\$31,200) be appropriated for Domestic Violence Program to benefit the general welfare of the residents of Rutherford County.
16. That fifty thousand dollars (\$50,000) be appropriated for the Rutherford County Primary Care to benefit the general welfare of the residents of Rutherford County.

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

18. That nineteen thousand five hundred fifty-five dollars (\$19,555) be appropriated for the Relax and Ride Program to benefit the general welfare of the residents of Rutherford County.

19. That ninety-six thousand five hundred dollars (\$96,500) be appropriated for the Economic Development Council to benefit the general welfare of the residents Rutherford County.

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

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

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

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

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

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

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

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

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

29. That one hundred thousand dollars (\$100,000) be appropriated for the Motlow State Community College to benefit the general welfare of the residents of Rutherford County.

BE IT FURTHER RESOLVED, that all appropriations enumerated in Section 1 through 29 above are made subject to the following conditions:

1. That the non-profit charitable organizations to which funds are appropriated shall file with the County Clerk and the disbursing officials a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds in accordance with rules promulgated by the

Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of such nonprofit organization in accordance with Section 5-9-109(c), T.C.A.

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

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

PASSED this 29th day of June, 2012.

Rutherford County, Tennessee Fund Balance Policy

Purpose

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

Definitions

- **Fund Balance** refers to the difference between assets and fund liabilities in the governmental funds balance sheet and is referred to as fund equity.
- **Restricted Fund Balance** – Amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors or enabling legislations. Restrictions may be changed or lifted only with the consent of the resource providers.
- **Committed Fund Balance** – Amounts that can be used only for the specific purposes determined by a formal action of the County Commission, the County's highest level of

decision making authority. Commitments may be changed or lifted only by the County Commission taking the same formal action that imposed the constraint.

- **Assigned Fund Balance** – Amounts that the County intends to use for a specific purpose the intent shall be expressed by management.
- **Non-Spendable Fund Balance** – Amounts that are not in a spendable form such as inventory or are required to be maintained intact (e.g. principal of an endowment fund).
- **Unassigned Fund Balance** – The residual classification for the general fund and includes amounts that are not contained in the other classifications. Unassigned amounts are the portion of fund balance which is not obligated or specifically designated and is available for any purpose.

Reservations of Fund Balance

1. Restricted Fund Balance General Fund

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

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

2. Committed Fund Balance General Fund

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

- a. Monies received from renting the facilities at Lane Agri-Park are committed to provide maintenance to the Agri-Park property and facilities.

- b. Donations received by the Rutherford County Pet & Welfare Services (PAWS) are committed to provide improvements to their program or facility.
- c. Balances left on current year purchase orders are considered commitments of the government.

3. Assigned Fund Balance General Fund

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

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

4. Non-Spendable fund Balance General Fund

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

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

Minimum Level of Unassigned Fund Balance – General Fund

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

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

Minimum Level of Assigned Fund Balance – General Debt Service Fund

It is the practice of the County to pay the principal and interest requirements on the County's debt obligations from the Debt Service Fund. Each year the Finance Director of the County shall determine or estimate the principal and interest requirements of the County and recommend sources of revenues to meet these actual or projected requirements. Additionally, it shall be the policy of the County to begin each fiscal year with a balance of cash or investments in the Debt Service Fund in a

conservatively calculated amount adequate to meet (1) cash flow needs, (2) budgeting contingencies, (3) emergency contingencies, (4) variable rate volatility contingencies plus (5) future forecasted needs.

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

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

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

fund balance and to use only that portion of fund balance in excess of the minimum required amount, if needed, to balance the annual debt service fund budget or to provide for other capital improvement needs of the County.

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

Disbursement of Fund Balance Reserves

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

Annual Review and Determination of Fund Balance Reserve Amounts

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

Approved by the Rutherford County Commission, June 28, 2010

Update approved March 15, 2012

**RUTHERFORD COUNTY
TENNESSEE**

2012-2013

PERSONNEL



RUTHERFORD COUNTY, TN
PERSONNEL
Analysis of Full Time Positions

	Fund 101,116,118,122	Fund 131	Total
Total Funded Positions 7/1/10	897	72	969
Positions added/deleted 10-11			
Wheel Tax Officer/Sargeant- Sheriff	1		
Couty Clerk's Office	36		
Register of Deeds	15		
Hr Coordinor	1		
Patrol	(1)		
Positions added 11-12			
Personal Property Auditor	1		
HVAC Maintenance Technician-Jail	1		
Stop Domestic Violence Investigator-Sheriff	1		
Sex Offender Registry Officer-Sheriff	1		
Community Sanctions /Sargeant- CWC	1		
Community Sanctions Officer-CWC	1		
Vet Technician-PAWS	1		
Grounds Manager-Ag Extension	1		
Positions eliminated 11-12			
ExecutiveAssistant-County Attorney	(1)		
Stop Domestic Violence Investigator(ARRA)	(1)		
Evidence Technician-Sheriff	(1)		
Deputy Clerk-Register of Deeds	(1)		
Program Facilitator(ARRA)-Sheriff	(2)		
Total Funded Positions 7/1/11	951	64	1015
Positions added/deleted 11-12			
IT Project Manager-OIT	1		
Convenience Center Attendants	(2)		
Positions added 12-13			
Chief Administrative Officer-Mayor	1		
Records Manager-Reg of Deeds	1		
Deputy-County Clerk	1		
Breastfeed Layperson-Health Dept	1		
Positions eliminated 12-13			
Admin Support I-Property Assessor	(1)		
Admin Support I-Reappraisal	(1)		
Patrol/ICE Sergeant-Drug Enforcement	(1)		
Assisant Director-Ambulance Fund	(1)		
Total Funded Positions 7/1/12	950	64	1015

**Rutherford County
Full Time
Personnel Comparisons**

RUTHERFORD COUNTY POSITIONS

		2010-2011 totals		2011-2012 totals		2012-2013 totals
location	location					
Administration	800	4		4	1	5
DataProcessing	801	13		13	1	14
County Attorney	802	3	(1)	2		2
Clerk & Master	803	11		11		11
Maintenance	804	10		10		10
Finance	805	12		12		12
Election Comm	806	8		8		8
General Session	807	17		17		17
Altern. School	808	3		3		3
Court Officers	809	7		7		7
Ambulance	810	130		130	(1)	129
Juvenile Det.	812	33		33		33
Health	813	42		42	1	43
District Attorney	816	1		1		1
Convenience	814	2		2	(2)	0
Landfill	815	4		4		4
Conv. Staff	817	18		18		18
Risk Management	818	8		8		8
Mechanics	819	3		3		3
Property Asses	820	35	1	36	(2)	34
Register of Deeds	822	15	(1)	14	1	15
Youth Services	823	7		7		7
Building Codes	825	12		12		12
Drug Court	826	6		6		6
Domestic Violence	827	2		2		2
Juvenile Judge	828	5		5		5
County Clerk	830	36		36	1	37
Sheriff	835	250	(2)	248		248
Jail	836	151	1	152		152
Drug Enforcement	837	6		6	(1)	5
Recycling	841	1		1		1
Agriculture	845	5	1	6		6
Soil Conser.	850	1		1		1
PAWS	855	19		19		19
Planning	865	9		9		9
Correctional Work Ce	875	47	2	49		49
EMA	885	4		4		4
Fire and Rescue	887	1		1		1
GIS	831	4		4		4
Preservation of Recor	832	1		1		1
Storm Water Manage	871	1		1		1
Human Resouce	829	2	1	3		3
Totals		949		951		950
ROAD & BRIDGE		72		64		64
Schools						
Certified		2,908.0		2,972.5		3,047.3
Classified		1,535.0		1,617.0		1,657.0
Total Schools		4,443.0		4,589.5		4,704.3

**Rutherford County
Part Time
Personnel Comparisons**

RUTHERFORD COUNTY POSITIONS

Fiscal Year		2010-2011	2011-2012	2012-2013		
		totals	totals	totals		
Department	location					
Agriculture	845	3	(1)	2	(1)	1
Ambulance Service	810	24		24		24
PAWS	855	7		7		7
Clerk & Master	803	3		3		3
Convenience	814	37		37		37
County Executive	800	1		1		1
County Clerk	830		2	2	(1)	1
Domestic Violence	827	2		2		2
Finance	805	2		2		2
General Session	807	1	2	3		3
Geographic Information S	831	1		1		1
Health	813	4		4		4
Human Resources	829	2	(1)	1		1
Information Technology	801	7		7		7
Juvenile Det.	812	1		1		1
Juvenile Judge	828	3		3		3
Landfill	815	1		1		1
Litter Grant	817	1		1		1
Maintenance	804	18	3	21		21
Parks & Recreation	840	1		1		1
Planning/Engineering	865	1		1		1
Preservation of Records	800	2		2		2
Register of Deeds	822		2	2		2
Sheriff	835	68	1	69	1	70
Jail	836	1		1		1
Soil Conservation	850	2		2		2
Storm Water	871	3		3		3
Correctional Work Center	875	2		2		2
Subtotal	Totals	198		206		205
Highway Dept	865	0		0		0
Total		198		206		205

2012-2013 Operating Budget Introduction

The operating budget section provides information relative to each department. Each fund has an operational budget reflecting the estimated revenues, proposed expenditures (appropriations) and the projected future available funds. This statement reflects revenues in detail and expenditures in major category totals. Following this statement is the detailed appropriations for each fund.

Column one of the detailed appropriations reflects the 2010-2011 audited expenditures. Column two and three presents the 2011-2012 year original and amended budget respectively. Column four shows the 2011-2012 unaudited actual expenditures using a budgetary basis of accounting. Column five reflects proposed expenditures (appropriations) for the 2012-2013 budget year.

RUTHERFORD COUNTY TENNESSEE

2012-2013

GENERAL FUND 101

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



GENERAL FUND
FUND 101
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES	\$ 47,637,936	\$ 48,477,094	\$ 50,193,766	\$ 50,157,255	\$ 49,238,665
LICENSES AND PERMITS	1,276,302	1,291,500	1,404,000	1,421,316	1,352,700
FINES, FORFEITURES & PENALTIES	1,925,170	1,824,850	2,027,400	1,980,339	1,796,400
CHARGES FOR CURRENT SERVICES	767,234	694,650	1,065,497	1,040,918	931,700
OTHER LOCAL REVENUES	973,140	761,500	976,880	950,967	808,900
FEES FROM COUNTY OFFICIALS	9,407,107	9,125,000	10,331,720	10,232,149	9,848,000
STATE REVENUES	5,481,581	5,525,973	6,454,509	6,512,133	6,549,796
FEDERAL REVENUES	1,610,093	1,432,910	2,105,254	1,184,796	643,913
OTHER GOV'TS & CITIZENS GROUP	1,024,822	764,700	830,908	882,957	497,100
OTHER SOURCES	513,799	503,618	584,889	576,555	564,014
TOTAL GENERAL FUND REVENUE	\$ 70,617,185	\$ 70,401,795	\$ 75,974,823	\$ 74,939,386	\$ 72,231,188

EXPENDITURES					
COUNTY COMMISSION	\$ 173,831	\$ 237,355	\$ 237,355	\$ 201,252	\$ 245,157
BOARD OF EQUALIZATION	11,653	23,270	22,570	7,530	23,270
COUNTY MAYOR	353,948	432,332	411,518	393,496	519,586
PERSONNEL OFFICE	191,830	267,087	287,325	252,689	286,690
COUNTY ATTORNEY	355,143	390,410	390,410	384,172	259,000
ELECTION COMMISSION	753,593	795,722	942,048	853,536	806,623
REGISTER OF DEEDS	851,821	1,022,049	1,030,211	992,544	1,058,109
PLANNING & ENGINEERING	789,367	742,325	746,118	697,369	752,506
CODES COMPLIANCE-ENVIRONMENTAL	857	2,000	2,000	414	600
GEOGRAPHIC INFORMATION SYSTEM	799,613	1,226,328	1,231,626	1,214,168	1,173,380
COUNTY BUILDINGS	1,805,925	1,873,375	1,923,332	1,865,922	1,861,403
OTHER GENERAL ADMINISTRATION	235,809	237,011	237,011	235,956	241,292
PRESERVATION OF RECORDS	112,015	213,343	215,343	209,045	194,656
RISK MANAGEMENT	488,396	1,049,818	1,054,736	1,020,723	1,107,014
ACCOUNTING AND BUDGETING	894,330	1,007,101	1,010,791	1,000,590	1,047,472
PROPERTY ASSESSOR	1,712,055	1,915,537	1,926,329	1,614,841	1,882,424
REAPPRAISAL PROGRAM	509,050	548,166	559,575	476,368	531,933
COUNTY TRUSTEE'S OFFICE	55,456	623,950	623,950	543,422	623,950
COUNTY CLERK'S OFFICE	1,581,988	2,139,882	2,153,102	2,137,268	2,208,083
DATA PROCESSING	1,694,916	1,808,644	1,871,901	1,825,571	2,088,640
CIRCUIT COURT	418,681	545,300	545,300	469,953	497,250
CIRCUIT COURT JUDGE	243,122	249,825	249,825	240,809	248,765
GENERAL SESSIONS COURT	1,381,692	1,319,427	1,322,837	1,256,760	1,370,262
DRUG COURT	342,182	380,015	381,429	374,408	410,510
CHANCERY COURT	790,265	859,103	884,053	857,051	880,080
JUVENILE COURT	458,400	476,531	499,991	485,777	509,862
DISTRICT ATTORNEY GENERAL	71,881	80,311	80,311	80,041	85,675
OFFICE OF PUBLIC DEFENDER	24,293	31,400	31,400	24,328	35,400

GENERAL FUND
ESTIMATED REVENUES, EXPENDITURES and AVAILABLE FUNDS

	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES (CONTINUED)					
PROBATION SERVICES	\$ 857,206	\$ 875,338	\$ 881,085	\$ 866,478	\$ 897,304
VICTIMS ASSISTANCE PROGRAM	155,270	170,180	179,120	157,494	161,870
SHERIFF'S DEPARTMENT	17,164,710	18,126,803	19,181,432	18,793,580	19,058,066
SPECIAL PATROLS	41,484	58,918	58,918	44,575	58,980
TRAFFIC CONTROL	9,107	20,000	20,000	10,150	20,000
ADMIN. OF SEX OFFENDER REGISTRY	4,689	71,028	78,268	73,833	75,975
JAIL	12,428,082	12,830,825	13,315,860	13,222,372	14,231,473
WORKHOUSE/ADULT DETENTION	3,166,314	3,356,870	3,381,688	3,236,340	3,692,875
RURAL FIRE PROTECTION	514,398	1,007,501	1,212,464	1,144,057	795,379
JUVENILE SERVICES	1,752,713	1,801,916	1,820,795	1,761,048	1,873,806
DISASTER RELIEF	932,847	1,106,004	1,411,458	1,201,858	577,218
INSPECTION AND REGULATION	727,100	749,024	754,314	732,866	787,913
LOCAL HEALTH CENTER	620,293	651,682	652,542	605,573	659,131
RABIES AND ANIMAL CONTROL	1,231,546	1,304,737	1,339,737	1,244,253	1,402,230
NURSING HOME	-	15,000	15,000	15,000	15,000
DENTAL HEALTH PROGRAM	11,665	12,400	12,400	11,414	12,400
OTHER LOCAL HEALTH SERVICES	1,637,651	1,789,873	1,795,043	1,580,732	1,984,396
GENERAL WELFARE ASSISTANCE	43,500	43,500	43,500	43,500	43,500
SANITATION AND WASTE REMOVAL	40,132	40,200	40,200	33,008	33,100
OTHER PUBLIC HEALTH & WELFARE	226,713	192,000	227,500	220,013	193,000
ADULT ACTIVITIES	32,000	32,000	32,000	32,000	32,000
SENIOR CITIZENS ASSISTANCE	1,500	1,500	1,500	1,500	1,500
LIBRARIES	1,080,277	1,154,481	1,154,481	1,154,481	1,183,500
PARKS AND FAIR BOARDS	362,503	387,335	408,935	402,207	409,175
OTHER SOCIAL, CULTURAL & RECREATION	-	421,797	521,797	521,623	537,642
AGRICULTURE EXTENSION SERVICE	622,140	687,668	737,788	713,828	707,096
SOIL CONSERVATION	107,234	118,033	118,033	112,631	119,470
STORM WATER MANAGEMENT	144,431	152,569	152,569	140,305	158,655
TOURISM	360,100	345,000	409,800	409,809	375,000
OTHER ECONOMIC & COMMUNITY DEVELOPMENT	2,100	297,900	297,900	94,757	222,868
OTHER CHARGES	220,513	289,454	289,454	226,163	293,290
EMPLOYEE BENEFITS	467,936	571,500	508,500	506,925	696,500
PAYMENTS TO CITIES	1,916,068	1,928,146	1,928,146	1,916,068	1,928,146
ARRA JAG - DRUG COURT	27,857	-	-	-	-
ARRA STOP GRANT-DOMESTIC VIO.	35,112	-	-	-	-
ARRA-SHERIFF 2009 BYRNE JAG	78,646	-	-	-	-
ARRA-SHERIFF STOP DOMESTIC VIO.	49,545	-	-	-	-
ARRA-SHERIFF JAG BYRNE GRANT	95,476	-	-	-	-
ARRA-ENERGY EFFICIENCY BLOCK	161,876	112,250	112,250	111,556	-

**GENERAL FUND
ESTIMATED REVENUES, EXPENDITURES and AVAILABLE FUNDS**

	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES (CONTINUED)					
MISCELLANEOUS	3,800,221	1,514,782	1,785,482	1,720,523	1,881,400
OPERATING TRANSFERS	1,378,600	800,000	3,105,602	3,105,602	-
TOTAL GENERAL FUND EXPENDITURES	\$ 69,611,666	\$ 73,535,831	\$ 78,857,958	\$ 75,884,120	\$ 76,069,450

Revenues over (under) Expenditures	\$ (944,734)	
Estimated Revenues over (under) Appropriations		\$ (3,838,262)
Un/Assigned Fund Balance July 1	\$ 16,740,597	\$ 18,740,148
Change to Un/Assigned Fund	1,999,551	(3,838,262)
Unassigned Fund Balance June 30	\$ 18,740,148	\$ 14,901,886

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

	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
LOCAL TAXES					
40110 CURRENT PROPERTY TAXES	\$ 31,918,961	\$ 33,854,341	\$ 33,854,341	\$ 33,853,056	\$ 34,158,678
40120 TRUSTEE'S COLLECT. - PRIOR	709,161	515,000	669,500	668,339	568,550
40130 CLERK & MASTERS COLLECTION	429,557	335,000	606,350	603,658	414,570
40140 INTEREST AND PENALTY	143,946	130,000	150,000	148,488	153,980
40150 PICK-UP TAXES	204,763	98,000	73,000	72,528	87,600
40161 PAY IN LIEU OF TAXES - TVA	3,402	3,403	3,587	3,587	3,587
40163 PAY IN LIEU OF TAXES - OTHER	7,076,204	6,485,700	6,730,725	6,743,579	6,697,000
40210 LOCAL OPTION SALES TAX	362,889	168,000	278,000	290,461	240,000
40220 HOTEL/MOTEL TAX	1,067,000	1,000,000	1,216,000	1,215,999	1,100,000
40240 WHEEL TAX	2,864,219	2,850,000	2,943,500	2,929,817	2,865,000
40250 LITIGATION TAX - GENERAL	213,733	190,000	246,000	241,538	215,000
40268 LITIGATION TAX-COURTROOM SE	580,835	550,000	635,000	628,508	580,000
40270 BUSINESS TAX	741,282	786,500	750,000	834,381	781,700
40285 DEVELOPMENT TAX	432,750	500,000	1,164,500	1,025,625	500,000
40320 BANK EXCISE TAX	76,982	200,000	68,113	68,113	70,000
40330 WHOLESALE BEER TAX	811,145	810,000	800,000	824,606	800,000
40350 INTERSTATE TELECOMMUNICAT	1,108	1,150	5,150	4,972	3,000
TOTAL LOCAL TAXES	\$ 47,637,936	\$ 48,477,094	\$ 50,193,766	\$ 50,157,255	\$ 49,238,665
LICENSES AND PERMITS					
41120 ANIMAL REGISTRATION	\$ 92,224	\$ 97,000	\$ 97,000	\$ 98,651	\$ 97,000
41130 ANIMAL VACCINATION	24,233	25,000	27,000	26,266	7,500
41140 CABLE TV FRANCHISE	730,071	695,000	775,000	774,971	750,000
41520 BUILDING PERMITS	357,204	400,000	425,000	436,612	425,000
41540 PLUMBING PERMITS	45,660	50,000	53,000	56,375	50,000
41550 MOVING PERMITS	225	1,500	500	725	200
41590 OTHER PERMITS	26,685	23,000	26,500	27,716	23,000
TOTAL LICENSES AND PERMITS	\$ 1,276,302	\$ 1,291,500	\$ 1,404,000	\$ 1,421,316	\$ 1,352,700
FINES, FORFEITURES & PENALTIES					
42110 FINES - CIRCUIT COURT	\$ 47,084	\$ 50,000	\$ 30,000	\$ 30,663	\$ 29,000
42120 OFFICERS COSTS	415,472	400,000	442,000	438,299	410,000
42141 DRUG COURT FEES - CIRCUIT COU	18,990	15,000	20,000	20,695	18,000
42150 JAIL FEES	272,323	250,000	250,000	245,661	230,000
42190 DATA ENTRY FEE- CIRCUIT COUR	2,801	2,700	2,700	2,740	2,800
42191 COURTROOM SECURITY FEE	357	250	2,600	2,392	500
42280 DUI TREATMENT FINES - CRIMINA	6,290	6,400	6,400	5,895	6,000
42290 DATA ENTRY FEE- CRIMINAL COU	3,026	2,100	3,100	2,953	2,700
42291 COURTROOM SECURITY FEE	2,528	1,500	6,000	5,481	4,000
42292 VICTIMS ASSISTANCE ASSESSME	17,618	15,000	21,000	20,288	18,000
42310 FINES - GENERAL SESSIONS	434,121	430,000	518,000	517,537	480,000

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

	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Unaudited Actual	Estimated	Estimated	Unaudited Actual	Estimated
FINES, FORFEITURES & PENALTIES (cont.)					
42330 GAME AND FISH FINES	\$ 1,685	\$ 500	\$ 1,750	\$ 1,500	\$ 500
42341 DRUG COURT FEES - GENERAL SE	51,042	51,500	56,200	55,418	51,500
42380 DUI TREATMENT FINES - GEN. SE	44,391	45,000	57,100	56,327	46,000
42390 DATA ENTRY FEE- GENERAL SES	44,981	45,000	50,000	49,220	45,000
42391 COURTROOM SECURITY FEE	13,033	13,000	14,500	14,622	13,000
42392 VICTIMS ASSISTANCE ASSESSME	135,029	125,000	170,000	166,168	130,000
42410 FINES - JUVENILE COURT	6,645	6,000	6,000	6,005	6,000
42440 DRUG CONTROL FINES	570	400	400	361	400
42441 DRUG COURT FEES - JUVENILE CO	10,759	9,000	12,500	11,803	9,000
42450 JAIL FEES - JUVENILE DETENTION	269,570	250,000	240,000	208,136	185,000
42490 DATA ENTRY FEE- JUVENILE COU	4,836	5,000	6,500	6,067	5,500
42491 COURTROOM SECURITY FEE	3,928	4,500	5,050	4,743	4,500
42530 DATA ENTRY FEE- CHANCERY CO	12,128	12,000	12,800	12,862	12,000
42610 FINES	86,837	70,000	73,300	73,300	70,000
42872 VICTIMS ASSISTANCE ASSESSME	19,125	15,000	19,500	21,201	17,000
TOTAL FINES, FORFEITURES & PENALTY	\$: 1,925,170	\$: 1,824,850	\$: 2,027,400	\$: 1,980,339	\$: 1,796,400
CHARGES FOR CURRENT SERVICES					
43140 ZONING STUDIES	\$ 56,657	\$ 50,000	\$ 60,000	\$ 62,300	\$ 53,500
43170 WORK RELEASE CHARGES FOR B	20,109	20,000	25,000	25,140	20,000
43320 SUBDIVISION LOT FEES	46,250	35,000	26,000	24,400	25,100
43340 RECREATION FEES	766	800	1,000	1,440	800
43365 ARCHIVES AND RECORDS MANAC	27,692	-	112,000	113,976	105,100
43366 GREENBELT LATE APPLICATION I	-	-	350	350	-
43370 TELEPHONE COMMISSIONS	239,887	225,000	303,000	258,806	240,000
43392 DATA PROCESSING FEE-REGISTER	92,844	95,350	98,350	100,836	96,000
43393 PROBATION FEES	25,520	23,000	41,200	42,943	36,000
43394 DATA PROCESSING FEE- SHERIFF	24,365	24,000	26,300	26,360	24,000
43395 SEX REGISTRY FEE - SHERIFF	7,950	5,500	9,500	9,150	8,000
43396 DATA PROCESSING FEE-COUNTY	23,116	18,000	19,000	20,080	20,000
43541 CONTRACT FOR ADMINISTRAT	179,318	172,000	320,797	325,002	278,000
43583 TBI CRIMINAL BACKGROUND FEE	22,560	25,000	23,000	30,135	25,000
43990 OTHER CHARGES FOR SERVICE	200	1,000	-	-	200
TOTAL CHARGES FOR CURRENT SERVICE	\$: 767,234	\$: 694,650	\$: 1,065,497	\$: 1,040,918	\$: 931,700
OTHER LOCAL REVENUES					
44110 INVESTMENT INCOME	\$ 393,095	\$ 265,000	\$ 245,000	\$ 223,363	\$ 200,000
44120 LEASE/RENTALS	165,691	139,000	175,000	173,553	153,900

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

	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Unaudited Actual	Estimated	Estimated	Unaudited Actual	Estimated
OTHER LOCAL REVENUES (cont.)					
44130 SALE OF MATERIALS & SUPPLIES	\$ 7,758	\$ 7,500	\$ 21,050	\$ 20,282	\$ 7,500
44131 COMMISSARY SALES	55,090	100,000	160,000	167,064	200,000
44140 SALE OF MAPS	15,645	12,000	9,000	6,810	10,000
44145 SALE OF RECYCLED MATERIALS	4,196	500	17,505	15,909	2,500
44150 SALE OF ANIMALS/LIVESTOCK	129,250	130,000	120,000	121,249	130,000
44170 MISCELLANEOUS REFUNDS	52,186	20,000	21,000	21,452	20,000
44530 SALE OF EQUIPMENT	-	-	8,781	8,781	-
44540 SALE OF PROPERTY	-	-	-	-	-
44560 DAMAGES RECOVERED FROM INI	-	-	125	125	-
44570 CONTRIBUTIONS & GIFTS	56,433	17,500	87,419	85,967	25,000
44580 PERFORMANCE BOND FORFEITUR	58,113	70,000	90,000	80,453	60,000
44990 OTHER LOCAL REVENUES	35,683	-	22,000	25,959	-
TOTAL OTHER LOCAL REVENUES	\$ 973,140	\$ 761,500	\$ 976,880	\$ 950,967	\$ 808,900
FEES FROM COUNTY OFFICIALS					
45110 COUNTY CLERK - EXCESS FEE	\$ 418,140	\$ -	\$ -	\$ -	\$ -
45120 CIRCUIT CT CLERK - EXCESS	1,032,891	1,150,000	1,200,000	1,200,000	1,300,000
45180 REGISTER - EXCESS FEES	253,064	-	-	-	-
45190 TRUSTEE - EXCESS FEES	4,058,447	3,900,000	4,405,000	4,149,486	4,000,000
45510 COUNTY CLERK	1,921,956	2,100,000	2,542,550	2,653,396	2,498,000
45550 CLERK & MASTER	672,778	620,000	699,000	709,219	650,000
45580 REGISTER	988,910	1,300,000	1,356,500	1,390,800	1,300,000
45590 SHERIFF - SERVICE OF PROCESS	60,921	55,000	128,670	129,248	100,000
TOTAL FEES FROM COUNTY OFFICIALS	\$ 9,407,107	\$ 9,125,000	\$ 10,331,720	\$ 10,232,149	\$ 9,848,000
STATE REVENUES					
46110 JUVENILE SERVICES PROGRAM	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
46190 OTHER GENERAL GOVERNMENT	106,400	78,500	144,974	144,974	1,500
46210 LAW ENFORCEMENT TRAINING	111,000	119,400	112,800	112,800	120,000
46290 OTHER PUBLIC SAFETY GRANTS	-	-	11,952	11,952	-
46310 HEALTH DEPARTMENT PROGRAM	1,640,590	1,789,873	1,794,373	1,580,590	1,984,396
46820 INCOME TAX	232,121	180,000	230,000	273,455	200,000
46830 BEER TAX	18,724	17,500	18,421	18,421	18,700
46840 ALCOHOLIC BEVERAGE TAX	219,431	215,000	294,173	294,173	250,000
46850 MIXED DRINK TAX	17,857	15,500	24,500	25,515	18,000
46915 CONTRACTED PRISONER BOARD	2,551,319	2,500,000	3,100,000	3,281,952	3,350,000
46960 REGISTRAR'S SALARY SUPPLE	11,069	18,000	15,164	15,164	15,000
46980 OTHER STATE GRANTS	80,714	76,000	87,110	83,672	76,000
46990 OTHER STATE REVENUES	483,356	507,200	612,042	660,466	507,200
TOTAL STATE REVENUES	\$ 5,481,581	\$ 5,525,973	\$ 6,454,509	\$ 6,512,133	\$ 6,549,796

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

	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Unaudited Actual	Estimated	Estimated	Unaudited Actual	Estimated
FEDERAL REVENUES					
47111 USDA SCHOOL LUNCH PROGRAM	\$ 27,047	\$ 26,000	\$ 5,086	\$ 5,086	\$ -
USDA COMMODITIES	212	-	-	-	-
47113 BREAKFAST	17,595	17,000	3,312	3,312	-
47180 COMMUNITY DEVELOPMENT	2,100	297,900	297,900	94,735	222,868
47230 DISASTER RELIEF	25,268	-	52,193	52,193	-
47235 HOMELAND SECURITY GRANTS	725,686	727,247	1,032,701	496,617	182,178
47250 LAW ENFORCEMENT GRANTS	46,525	-	37,932	37,932	31,313
47301 ARRA JAG - DRUG COURT	27,620	-	-	-	-
47302 ARRA STOP GRANT-DOMESTIC VI	21,655	-	-	-	-
47303 ARRA-SHERIFF 2009 BYRNE JAG	81,468	-	-	-	-
47304 ARRA-SHERIFF STOP DOMESTIC V	26,302	-	-	-	-
47305 ARRA - SHERIFF JAG BYRNE GRAI	154,077	-	-	-	-
47590 OTHER FEDERAL THROUGH STAT	134,781	119,310	194,295	159,711	63,819
47620 POLICE SERVICE (LAKE AREA)	37,344	33,500	42,900	43,615	37,000
47700 ASSET FORFEITURE FUNDS	31,313	15,000	38,500	37,416	20,000
47801 ARRA - ENERGY EFFICIENCY BLO	195,464	112,250	112,250	112,253	-
47990 OTHER DIRECT FEDERAL REVENUE	55,637	84,703	288,185	141,927	86,735
TOTAL FEDERAL REVENUES	\$ 1,610,093	\$ 1,432,910	\$ 2,105,254	\$ 1,184,796	\$ 643,913
OTHER GOVERNMENTS & CITIZEN GROUPS					
48110 PRISONER BOARD	\$ 27,743	\$ 30,000	\$ 28,000	\$ 24,147	\$ 28,000
48130 CONTRIBUTIONS & GIFTS	50,990	-	52,300	53,450	-
48140 CONTRACTED SERVICES	929,764	719,500	693,845	748,597	436,400
48610 DONATIONS	16,000	15,000	36,489	36,489	32,500
48990 OTHER	325	200	20,274	20,274	200
TOTAL OTHER GOV'TS & CITIZENS GROU	\$ 1,024,822	\$ 764,700	\$ 830,908	\$ 882,957	\$ 497,100
OTHER SOURCES					
49700 INSURANCE RECOVERY	\$ 19,602	\$ -	\$ 58,000	\$ 58,108	\$ -
49800 OPERATING TRANSFERS	494,197	503,618	526,889	518,447	564,014
TOTAL OTHER SOURCES	\$ 513,799	\$ 503,618	\$ 584,889	\$ 576,555	\$ 564,014
TOTAL GENERAL FUND REVENUE	\$ 70,617,185	\$ 70,401,795	\$ 75,974,823	\$ 74,939,386	\$ 72,231,188

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
51100 COUNTY COMMISSION					
191 BOARD & COMMITTEE MEMBERS	\$ 80,179	\$ 107,100	\$ 107,100	\$ 81,375	\$ 107,100
199 OTHER PERDIEM & FEES	81,300	81,900	81,900	74,100	81,900
201 SOCIAL SECURITY	10,011	11,720	11,720	9,639	11,720
212 EMPLOYER MEDICARE	2,341	2,750	2,750	2,254	2,750
320 DUES AND MEMBERSHIPS	-	27,885	27,885	27,884	35,687
399 OTHER CONTRACTED SERVICES	-	6,000	6,000	6,000	6,000
TOTAL COUNTY COMMISSION	\$ 173,831	\$ 237,355	\$ 237,355	\$ 201,252	\$ 245,157
51210 BOARD OF EQUALIZATION					
191 BOARD & COMMITTEE MEMBERS	\$ 9,300	\$ 10,000	\$ 10,000	\$ 6,300	\$ 10,000
201 SOCIAL SECURITY	577	620	620	391	620
212 EMPLOYER MEDICARE	135	150	150	91	150
308 CONSULTANTS	-	10,000	9,300	327	10,000
332 LEGAL NOTICES	1,641	2,500	2,500	421	2,500
TOTAL BOARD OF EQUALIZATION	\$ 11,653	\$ 23,270	\$ 22,570	\$ 7,530	\$ 23,270
51300 COUNTY MAYOR					
101 COUNTY OFFICIAL/ADMIN.	\$ 121,132	\$ 119,033	\$ 119,033	\$ 119,033	\$ 120,938
103 ASSISTANT(S)	-	-	-	-	60,000
161 SECRETARY	133,644	134,104	136,444	136,442	135,928
169 PART-TIME PERSONNEL	7,200	7,200	7,200	7,200	7,200
186 LONGEVITY PAY	1,875	1,950	1,950	1,950	2,025
201 SOCIAL SECURITY	15,383	16,270	16,420	14,754	20,220
204 STATE RETIREMENT	32,441	32,250	32,550	32,540	40,470
205 EMPLOYEE AND DEPENDENT INS	25,681	25,330	25,330	25,311	33,900
209 DISABILITY INSURANCE	532	560	570	494	590
212 EMPLOYER MEDICARE	3,683	3,810	3,850	3,719	4,730
307 COMMUNICATION	712	1,600	1,600	192	500
320 DUES AND MEMBERSHIPS	-	2,325	2,325	2,325	2,625
321 ENGINEERING SERVICES	-	10,000	10,000	6,419	10,000
330 OPERATING LEASE PAYMENTS	-	-	-	-	7,560
332 LEGAL NOTICES	4,897	9,000	9,000	5,266	9,000
334 MAINTENANCE AGREEMENTS	165	4,000	4,000	3,780	-
337 MAINT. & REPAIR SERV.-OFF.EQU	438	2,000	2,000	1,160	2,000
348 POSTAL CHARGES	2,313	4,000	4,000	1,708	3,000
355 TRAVEL	-	1,400	1,400	710	1,400
414 DUPLICATING SUPPLIES	803	1,500	1,500	285	1,500
435 OFFICE SUPPLIES	3,049	6,000	6,000	4,292	6,000
599 OTHER CHARGES	-	50,000	26,346	25,917	50,000
TOTAL COUNTY MAYOR	\$ 353,948	\$ 432,332	\$ 411,518	\$ 393,496	\$ 519,586

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
51310 PERSONNEL OFFICE					
101 COUNTY OFFICIAL/ADMIN.	\$ 82,150	\$ 85,347	\$ 85,347	\$ 85,020	\$ 88,000
103 ASSISTANT(S)	37,755	43,637	42,807	39,258	73,810
169 PART-TIME PERSONNEL	12,516	14,560	14,560	10,510	14,560
186 LONGEVITY PAY	-	150	150	150	100
189 OTHER SALARIES & WAGES	13,055	31,260	32,090	31,822	-
196 IN-SERVICE TRAINING	1,419	-	-	-	-
201 SOCIAL SECURITY	9,096	10,850	10,850	10,239	10,950
204 STATE RETIREMENT	17,006	20,280	20,280	19,751	20,550
205 EMPLOYEE AND DEPENDENT INS	1,876	4,340	24,578	24,578	26,500
209 DISABILITY INSURANCE	310	360	360	311	300
212 EMPLOYER MEDICARE	2,098	2,540	2,540	2,394	2,560
302 ADVERTISING	-	1,000	1,000	45	1,000
307 COMMUNICATION	536	540	540	570	540
308 CONSULTANTS	-	850	850	850	-
320 DUES AND MEMBERSHIPS	519	594	594	572	680
322 EVALUATION AND TESTING	-	33,500	33,500	10,826	29,000
334 MAINTENANCE AGREEMENTS	905	600	1,000	982	810
348 POSTAL CHARGES	325	750	750	596	600
349 PRINTING, STATIONERY & FORMS	-	-	-	-	-
355 TRAVEL	764	1,910	1,910	1,786	1,900
399 OTHER CONTRACTED SERVICES	-	360	435	375	480
425 GASOLINE	43	100	100	-	100
429 INSTRUCTIONAL SUPP & MAT	95	1,000	1,000	646	1,000
432 LIBRARY BOOKS	81	-	-	-	-
435 OFFICE SUPPLIES	2,577	2,500	2,625	2,469	2,000
499 OTHER SUPPLIES AND MATERIAL	27	1,809	1,809	1,807	750
599 OTHER CHARGES	8,677	8,250	7,650	7,132	10,500
TOTAL PERSONNEL OFFICE	\$ 191,830	\$ 267,087	\$ 287,325	\$ 252,689	\$ 286,690
51400 COUNTY ATTORNEY					
101 COUNTY OFFICIAL/ADMIN.	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000
161 SECRETARY	80,538	29,965	29,965	29,965	33,430
186 LONGEVITY PAY	1,225	675	675	675	700
187 OVERTIME PAY	623	-	-	-	-
201 SOCIAL SECURITY	9,416	6,370	6,370	6,174	6,590
204 STATE RETIREMENT	18,461	12,980	12,980	12,974	13,470
205 EMPLOYEE AND DEPENDENT INS	24,940	21,050	21,050	21,042	20,920
209 DISABILITY INSURANCE	318	230	230	206	200
212 EMPLOYER MEDICARE	2,202	1,490	1,490	1,444	1,540
307 COMMUNICATION	409	1,000	1,000	408	-
320 DUES AND MEMBERSHIPS	2,500	2,500	2,500	100	-
331 LEGAL SERVICES	139,980	200,000	200,000	200,000	110,150

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	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
51400 COUNTY ATTORNEY (cont.)					
336 MAINT. & REPAIR SERV.- EQUIP	\$ -	\$ 500	\$ 500	\$ 170	\$ -
348 POSTAL CHARGES	922	1,300	1,300	493	-
355 TRAVEL	850	1,100	1,100	147	-
399 OTHER CONTRACTED SERVICES	-	37,450	37,450	37,450	-
435 OFFICE SUPPLIES	759	1,800	1,800	925	-
TOTAL COUNTY ATTORNEY	\$ 355,143	\$ 390,410	\$ 390,410	\$ 384,172	\$ 259,000
51500 ELECTION COMMISSION					
101 COUNTY OFFICIAL/ADMIN.	\$ 59,187	\$ 84,321	\$ 84,321	\$ 84,321	\$ 85,670
140 SALARY SUPPLEMENTS	8,630	-	-	-	-
169 PART-TIME PERSONNEL	7,284	10,000	10,000	3,969	11,000
186 LONGEVITY PAY	1,625	1,400	1,400	1,275	1,600
187 OVERTIME PAY	343	3,000	3,000	-	3,000
189 OTHER SALARIES & WAGES	206,775	224,656	225,256	207,495	236,925
192 ELECTION COMMISSION	13,665	13,000	13,000	12,665	13,000
193 ELECTION WORKERS	155,561	130,000	126,000	105,557	200,000
196 IN-SERVICE TRAINING	3,508	1,500	1,500	1,428	4,000
201 SOCIAL SECURITY	23,433	26,180	26,220	22,264	29,220
204 STATE RETIREMENT	34,914	39,620	39,700	37,049	41,530
205 EMPLOYEE AND DEPENDENT INS	40,660	47,010	47,010	37,350	49,190
209 DISABILITY INSURANCE	527	680	690	586	600
210 UNEMPLOYMENT COMPENSATIO	119	-	112	112	-
212 EMPLOYER MEDICARE	5,520	6,130	6,140	5,207	6,840
307 COMMUNICATION	7,856	11,000	11,000	5,804	9,000
317 DATA PROCESSING SERVICES	899	1,500	1,500	1,097	2,500
320 DUES AND MEMBERSHIPS	469	1,500	1,500	799	1,500
332 LEGAL NOTICES, REC. & CT COST	17,659	12,400	12,400	12,395	18,000
334 MAINTENANCE AGREEMENTS	22,489	21,475	21,475	15,953	23,000
337 MAINT. & REPAIR SERV.-OFF.EQU	-	750	750	284	750
338 MAINT. & REPAIR SERV. - VEHICL	-	500	500	-	500
348 POSTAL CHARGES	15,549	15,000	86,000	79,401	20,000
349 PRINTING, STATIONERY & FORMS	3,575	10,000	24,000	23,625	10,000
351 RENTALS	100,650	78,500	142,974	142,574	1,498
355 TRAVEL	3,617	3,100	3,100	2,976	4,000
411 DATA PROCESSING SUPPLIES	2,034	2,300	2,300	2,203	3,000
412 DIESEL FUEL	77	200	200	-	300
435 OFFICE SUPPLIES	9,081	10,000	10,000	8,629	20,000
709 DATA PROCESSING EQUIPMENT	-	40,000	40,000	38,521	10,000
719 OFFICE EQUIPMENT	7,887	-	-	-	-
TOTAL ELECTION COMMISSION	\$ 753,593	\$ 795,722	\$ 942,048	\$ 853,536	\$ 806,623

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	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
51600 REGISTER OF DEEDS					
101 COUNTY OFFICIAL/ADMINISTRAT	\$ 73,572	\$ 93,690	\$ 93,690	\$ 93,690	\$ 95,189
106 DEPUTY(IES)	368,548	497,379	498,429	492,983	545,019
169 PART-TIME PERSONNEL	27,501	39,734	39,734	39,708	39,734
186 LONGEVITY PAY	5,350	5,325	5,325	5,325	5,650
196 IN-SERVICE TRAINING	1,162	650	685	525	650
201 SOCIAL SECURITY	26,918	39,440	39,510	35,712	42,510
204 STATE RETIREMENT	56,560	75,390	75,530	74,831	81,960
205 EMPLOYEE AND DEPENDENT INS	90,557	123,960	123,960	122,271	119,050
209 DISABILITY INSURANCE	968	1,310	1,320	1,187	1,190
210 UNEMPLOYMENT COMPENSATIO	4,039	-	872	871	-
212 EMPLOYER MEDICARE	6,653	9,230	9,250	8,852	9,950
307 COMMUNICATION	1,282	2,000	1,965	1,229	2,000
317 DATA PROCESSING SERVICES	124,248	76,204	82,204	74,160	36,970
334 MAINTENANCE AGREEMENTS	3,608	12,237	12,237	10,784	12,237
348 POSTAL CHARGES	7,362	12,000	12,000	5,677	7,500
355 TRAVEL	-	500	500	-	500
399 OTHER CONTRACTED SERVICES	11,321	13,000	13,000	10,316	13,000
411 DATA PROCESSING SUPPLIES	1,725	5,500	5,500	3,982	5,500
435 OFFICE SUPPLIES	5,825	6,500	6,500	6,099	6,500
709 DATA PROCESSING EQUIPMENT	34,622	8,000	8,000	4,341	33,000
TOTAL REGISTER OF DEEDS	\$ 851,821	\$ 1,022,049	\$ 1,030,211	\$ 992,544	\$ 1,058,109
51720 PLANNING & ENGINEERING					
101 COUNTY OFFICIAL/ADMIN.	\$ 85,020	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000
103 ASSISTANT(S)	181,847	186,676	186,676	184,077	192,725
105 SUPERVISOR/DIRECTOR	63,925	66,254	66,254	66,254	70,860
161 SECRETARY(S)	104,420	105,575	106,115	106,105	111,471
169 PART-TIME PERSONNEL	9,700	10,000	10,000	9,706	10,000
186 LONGEVITY PAY	1,825	2,050	2,050	2,050	2,300
191 BOARD & COMMITTEE MEMBERS	22,600	36,000	36,000	28,700	26,000
196 IN-SERVICE TRAINING	4,979	7,000	7,000	2,925	7,000
201 SOCIAL SECURITY	28,354	30,670	30,710	29,270	31,090
204 STATE RETIREMENT	55,241	56,700	56,770	56,439	59,060
205 EMPLOYEE AND DEPENDENT INS	63,197	63,330	65,953	65,952	67,980
209 DISABILITY INSURANCE	955	990	1,000	902	860
210 UNEMPLOYMENT COMPENSATIO	5,500	-	-	-	-
212 EMPLOYER MEDICARE	6,632	7,180	7,190	6,846	7,270
307 COMMUNICATION	3,507	2,600	2,600	2,411	2,600
308 CONSULTANTS	105,972	36,000	36,000	11,470	29,700
320 DUES AND MEMBERSHIPS	10,369	11,150	11,150	11,117	12,500
332 LEGAL NOTICES	3,825	4,500	4,500	2,755	4,500

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		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
51720 PLANNING & ENGINEERING (cont.)						
334	MAINTENANCE AGREEMENTS	\$ 7,607	\$ 7,700	\$ 7,700	\$ 7,447	\$ 8,640
337	MAINT. & REPAIR SERV.-OFF.EQU	174	1,000	1,000	-	1,000
348	POSTAL CHARGES	1,991	3,400	3,400	1,717	3,400
349	PRINTING, STATIONERY & FORMS	1,148	1,150	1,150	-	1,150
411	DATA PROCESSING SUPPLIES	6,031	3,000	3,000	2,321	3,000
425	GASOLINE	2,834	3,000	3,500	3,356	3,000
435	OFFICE SUPPLIES	5,867	6,000	6,000	5,211	6,000
437	PERIODICALS	1,560	1,600	1,600	1,578	1,600
499	OTHER SUPPLIES AND MATERIAL	4,288	800	800	759	800
TOTAL PLANNING		\$ 789,367	\$ 742,325	\$ 746,118	\$ 697,369	\$ 752,506
51750 CODES COMPLIANCE-ENVIRONMENTAL						
307	COMMUNICATION	857	2,000	2,000	414	600
TOTAL CODES COMPLIANCE-ENV.		\$ 857	\$ 2,000	\$ 2,000	\$ 414	\$ 600
51760 GEOGRAPHICAL INFORMATION SYSTEM						
121	DATA PROCESSING PERSONNEL	\$ 198,019	\$ 199,243	\$ 199,243	\$ 199,243	\$ 214,255
169	PART-TIME PERSONNEL	13,635	30,000	30,000	27,254	30,000
186	LONGEVITY PAY	1,050	1,200	1,200	1,200	1,300
187	OVERTIME PAY	2,068	3,000	3,000	2,811	3,000
201	SOCIAL SECURITY	12,803	14,480	14,480	13,787	15,420
204	STATE RETIREMENT	25,461	25,720	25,720	25,683	27,740
205	EMPLOYEE & DEPENDENT INSUR.	24,358	24,290	29,588	28,470	35,090
209	DISABILITY INSURANCE	434	440	440	402	400
212	EMPLOYER MEDICARE	2,994	3,390	3,390	3,224	3,610
317	DATA PROCESSING SERVICES	34,848	45,000	45,000	42,940	51,000
320	DUES AND MEMBERSHIPS	40	565	565	-	565
334	MAINTENANCE AGREEMENTS	46,012	224,500	224,500	223,396	242,500
348	POSTAL CHARGES	25	500	500	18	500
355	TRAVEL	977	5,000	5,000	4,795	5,000
411	DATA PROCESSING SUPPLIES	5,635	10,000	10,000	8,557	20,000
709	DATA PROCESSING EQUIPMENT	48,446	49,000	49,000	42,388	81,000
799	OTHER CAPITAL OUTLAY	382,808	590,000	590,000	590,000	442,000
TOTAL GEOGRAPHICAL INFORMATION		\$ 799,613	\$ 1,226,328	\$ 1,231,626	\$ 1,214,168	\$ 1,173,380

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		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
51800	COUNTY BUILDINGS					
105	SUPERVISOR/DIRECTOR	\$ 65,089	\$ 65,090	\$ 65,090	\$ 65,089	\$ 67,100
162	CLERICAL PERSONNEL	29,965	29,965	29,965	29,965	30,930
166	CUSTODIAL PERSONNEL	81,342	82,236	82,716	82,214	87,228
167	MAINTENANCE PERSONNEL	144,634	145,649	145,649	131,076	153,865
169	PART-TIME PERSONNEL	202,280	225,565	225,565	219,734	218,700
186	LONGEVITY PAY	2,000	2,275	2,275	2,275	2,500
187	OVERTIME PAY	6,304	9,000	9,000	8,002	7,500
201	SOCIAL SECURITY	32,170	34,710	34,740	32,639	35,210
204	STATE RETIREMENT	41,419	42,250	42,320	40,225	44,310
205	EMPLOYEE AND DEPENDENT INS	88,493	97,520	100,655	97,031	103,650
209	DISABILITY INSURANCE	765	760	770	749	670
210	UNEMPLOYMENT COMPENSATIO	-	-	1,622	1,622	-
212	EMPLOYER MEDICARE	7,524	8,120	8,130	7,634	8,240
307	COMMUNICATION	40,142	38,000	53,000	52,249	50,000
309	CONTRACTS W/GOVERNMENT AC	-	70,000	82,000	82,000	82,000
335	MAINT. & REPAIR SERV. - BLDGS.	49,500	42,500	42,500	41,680	42,500
355	TRAVEL	1,893	2,500	2,500	654	2,500
399	OTHER CONTRACTED SERVICES	87,238	93,735	93,735	87,550	90,000
410	CUSTODIAL SUPPLIES	35,963	38,000	38,000	37,831	42,000
425	GASOLINE	16,847	13,000	20,500	19,678	19,000
452	UTILITIES	554,547	525,000	557,000	552,584	557,000
499	OTHER SUPPLIES & MATERIALS	76,568	76,500	76,500	75,683	76,500
707	BUILDING IMPROVEMENTS	218,956	200,000	153,000	142,354	125,000
709	DATA PROCESSING EQUIPMENT	-	6,000	6,000	5,759	-
717	MAINTENANCE EQUIPMENT	3,369	25,000	25,000	24,842	15,000
718	MOTOR VEHICLES	18,917	-	25,100	24,802	-
TOTAL COUNTY BUILDINGS		\$ 1,805,925	\$ 1,873,375	\$ 1,923,332	\$ 1,865,922	\$ 1,861,403
51900	OTHER GEN. ADMINISTRATION					
105	SUPERVISOR/DIRECTOR	\$ 72,785	\$ 72,785	\$ 72,785	\$ 72,785	\$ 73,664
116	TEACHERS	102,390	102,561	102,561	102,561	104,088
140	SALARY SUPPLEMENTS	4,500	4,500	4,500	4,500	4,500
186	LONGEVITY PAY	1,300	1,375	1,375	1,375	1,450
201	SOCIAL SECURITY	10,966	11,240	11,240	10,969	11,390
204	STATE RETIREMENT	22,875	22,910	22,910	22,908	23,320
205	EMPLOYEE AND DEPENDENT INS	12,726	12,720	12,720	12,712	13,980
209	DISABILITY INSURANCE	384	390	390	354	330
212	EMPLOYER MEDICARE	2,565	2,630	2,630	2,566	2,670
307	COMMUNICATION	2	100	100	2	100
334	MAINTENANCE AGREEMENTS	771	1,000	1,000	796	1,000

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		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
51900 OTHER GEN. ADMINISTRATION (cont.)						
355	TRAVEL	\$ -	\$ 300	\$ 300	\$ -	\$ 300
428	INSTRUCTIONAL MATERIALS	2,468	2,700	2,700	2,739	2,700
499	OTHER SUPPLIES & MATERIALS	2,077	1,800	1,800	1,689	1,800
TOTAL OTHER GENERAL ADMIN.		\$ 235,809	\$ 237,011	\$ 237,011	\$ 235,956	\$ 241,292
51910 PRESERVATION OF RECORDS						
101	COUNTY OFFICIAL/ADMINISTRAT	\$ 43,637	\$ 45,223	\$ 45,223	\$ 45,223	\$ 45,050
169	PART-TIME PERSONNEL	-	6,000	7,200	6,410	7,000
186	LONGEVITY PAY	75	100	100	100	125
189	OTHER SALARIES & WAGES	9,185	-	-	-	-
201	SOCIAL SECURITY	3,128	3,190	3,265	3,090	3,240
204	STATE RETIREMENT	5,525	5,730	5,730	5,729	5,740
205	EMPLOYEE AND DEPENDENT INS	12,372	12,540	12,540	12,197	13,280
209	DISABILITY INSURANCE	96	100	100	91	90
212	EMPLOYER MEDICARE	732	750	770	723	760
307	COMMUNICATION	781	1,000	1,000	803	1,000
308	CONSULTANTS	3,000	-	-	-	-
320	DUES AND MEMBERSHIPS	504	504	520	520	520
334	MAINTENANCE AGREEMENTS	257	320	320	266	320
348	POSTAL CHARGES	250	380	380	223	380
432	LIBRARY BOOKS	188	200	200	70	200
435	OFFICE SUPPLIES	1,694	1,800	1,784	1,547	1,695
499	OTHER SUPPLIES & MATERIALS	5,922	5,000	3,705	3,395	4,750
599	OTHER CHARGES	19,827	30,506	30,506	26,697	30,506
709	DATA PROCESSING EQUIPMENT	842	-	2,000	1,970	-
711	FURNITURE AND FIXTURES	4,000	100,000	100,000	99,991	80,000
TOTAL PRESERVATION OF RECORDS		\$ 112,015	\$ 213,343	\$ 215,343	\$ 209,045	\$ 194,656
51920 RISK MANAGEMENT						
105	SUPERVISOR/DIRECTOR	\$ 73,642	\$ 73,643	\$ 73,643	\$ 73,642	\$ 75,910
162	CLERICAL PERSONNEL	140,014	148,238	148,238	148,238	164,520
186	LONGEVITY PAY	575	775	1,075	1,075	1,275
189	OTHER SALARIES & WAGES	117,553	119,086	119,086	118,534	123,805
191	BOARD & COMMITTEE MEMBERS	4,000	8,400	8,400	4,100	8,400
201	SOCIAL SECURITY	20,328	21,710	21,730	20,811	23,190
204	STATE RETIREMENT	41,938	43,200	43,240	43,168	46,390
205	EMPLOYEE AND DEPENDENT INS	50,226	58,620	60,990	60,989	66,460
209	DISABILITY INSURANCE	721	760	760	688	680
210	UNEMPLOYMENT COMPENSATIO	-	-	2,548	2,547	-
212	EMPLOYER MEDICARE	4,763	5,080	5,085	4,874	5,430

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51920 RISK MANAGEMENT (cont.)					
307 COMMUNICATION	\$ 1,764	\$ 1,750	\$ 1,750	\$ 1,724	\$ 1,600
334 MAINTENANCE AGREEMENTS	1,293	3,561	3,561	1,450	2,992
348 POSTAL CHARGES	3,709	2,725	2,725	1,699	2,975
355 TRAVEL	590	2,270	1,970	1,179	2,000
425 GASOLINE	456	500	800	594	770
435 OFFICE SUPPLIES	5,388	6,800	6,800	5,690	6,800
499 OTHER SUPPLIES AND MATERIAL	-	-	999	442	-
502 BUILDING AND CONTENTS INSUR	-	87,000	86,635	79,891	96,000
506 LIABILITY INSURANCE	-	439,700	439,700	427,995	445,000
508 PREMIUMS ON CORPORATE SURE	-	2,000	2,000	80	2,000
599 OTHER CHARGES	21,436	24,000	23,001	21,312	24,000
719 OFFICE EQUIPMENT	-	-	-	-	6,817
TOTAL RISK MANAGEMENT	\$ 488,396	\$ 1,049,818	\$ 1,054,736	\$ 1,020,723	\$ 1,107,014
52100 ACCOUNTING AND BUDGETING					
101 COUNTY OFFICIAL/ADMIN.	\$ 103,050	\$ 103,050	\$ 103,050	\$ 103,050	\$ 106,670
119 ACCOUNTANTS/BOOKKEEPERS	404,350	408,337	410,337	409,025	439,144
140 SALARY SUPPLEMENTS	7,200	7,200	7,200	7,200	7,200
162 CLERICAL PERSONNEL	25,648	25,649	25,649	25,648	26,450
169 PART-TIME PERSONNEL	22,955	24,850	24,850	23,852	26,300
186 LONGEVITY PAY	5,275	5,575	5,575	5,575	5,700
187 OVERTIME PAY	2,997	3,000	3,000	2,987	4,500
189 OTHER SALARIES & WAGES	59,910	59,910	60,960	60,958	60,958
191 BOARD & COMMITTEE MEMBERS	-	1,500	1,500	1,300	1,400
201 SOCIAL SECURITY	37,759	39,630	39,820	38,365	42,060
204 STATE RETIREMENT	76,905	77,450	77,840	77,669	82,570
205 EMPLOYEE AND DEPENDENT INS	91,958	91,910	91,910	91,664	94,850
209 DISABILITY INSURANCE	1,301	1,320	1,330	1,214	1,180
212 EMPLOYER MEDICARE	8,831	9,270	9,320	8,973	9,840
305 AUDIT SERVICES	-	79,000	79,000	78,781	79,000
307 COMMUNICATION	840	1,800	1,800	215	500
310 CONTRACTS W/OTHER PUBLIC AC	-	-	-	-	6,000
320 DUES AND MEMBERSHIPS	2,304	2,400	2,400	2,329	2,550
334 MAINTENANCE AGREEMENTS	1,253	1,500	1,500	1,404	1,500
336 MAINT. & REPAIR SERV. - EQUIP.	850	2,000	2,000	1,445	2,000
348 POSTAL CHARGES	11,073	11,500	11,500	11,061	11,900
355 TRAVEL	5,268	6,400	6,400	5,002	6,400
399 OTHER CONTRACTED SERVICES	910	1,300	1,300	910	1,300
435 OFFICE SUPPLIES	23,693	27,500	27,500	26,983	27,500
709 DATA PROCESSING EQUIPMENT	-	15,050	15,050	14,982	-
TOTAL ACCOUNTING AND BUDGETING	\$ 894,330	\$ 1,007,101	\$ 1,010,791	\$ 1,000,590	\$ 1,047,472

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		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
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52300	PROPERTY ASSESSOR					
101	COUNTY OFFICIAL/ADMIN.	\$ 95,342	\$ 93,690	\$ 93,690	\$ 93,690	\$ 95,189
106	DEPUTIES	860,210	932,072	933,872	916,097	962,079
140	SALARY SUPPLEMENTS	6,500	7,000	7,000	6,000	5,500
169	PART-TIME PERSONNEL	5,262	8,000	8,000	4,695	8,000
186	LONGEVITY PAY	5,375	5,900	5,900	5,800	6,075
187	OVERTIME PAY	-	3,000	2,660	1,184	3,000
196	IN-SERVICE TRAINING	4,564	22,000	21,277	4,914	22,000
201	SOCIAL SECURITY	57,901	65,080	65,179	61,494	66,960
204	STATE RETIREMENT	122,282	131,670	131,857	129,193	136,020
205	EMPLOYEE AND DEPENDENT INS	177,486	182,340	182,340	166,711	181,590
209	DISABILITY INSURANCE	2,084	2,260	2,270	2,027	1,960
210	UNEMPLOYMENT COMPENSATIO	-	-	17,811	12,916	-
212	EMPLOYER MEDICARE	13,618	15,230	15,255	14,450	15,660
307	COMMUNICATION	2,961	4,000	4,000	1,325	4,000
317	DATA PROCESSING SERVICES	79,782	85,000	85,000	80,834	85,000
320	DUES AND MEMBERSHIPS	-	1,577	2,300	2,300	2,300
334	MAINTENANCE AGREEMENTS	21,187	25,718	25,718	23,784	30,091
336	MAINT. & REPAIR SERV. - EQUIP.	481	3,000	3,000	665	3,000
348	POSTAL CHARGES	9,954	10,000	10,000	6,215	10,000
355	TRAVEL	8	50,000	50,000	677	30,000
399	OTHER CONTRACTED SERVICES	143,775	-	-	-	-
411	DATA PROCESSING SUPPLIES	232	20,500	20,500	-	20,500
425	GASOLINE	-	20,000	10,500	-	15,000
435	OFFICE SUPPLIES	17,489	20,000	20,000	18,438	20,000
499	OTHER SUPPLIES AND MATERIAL	1,042	2,500	2,500	2,052	2,500
709	DATA PROCESSING EQUIPMENT	74,450	158,000	158,000	18,155	156,000
711	FURNITURE AND FIXTURES	10,070	-	700	698	-
718	MOTOR VEHICLES	-	47,000	47,000	40,528	-
TOTAL PROPERTY ASSESSOR		\$ 1,712,055	\$ 1,915,537	\$ 1,926,329	\$ 1,614,841	\$ 1,882,424
52310	REAPPRAISAL PROGRAM					
106	DEPUTY(IES)	\$ 327,076	\$ 347,376	\$ 348,180	\$ 300,646	\$ 340,353
186	LONGEVITY PAY	3,125	2,400	2,400	2,400	2,550
187	OVERTIME PAY	-	-	766	766	-
201	SOCIAL SECURITY	19,498	21,690	21,791	17,997	21,260
204	STATE RETIREMENT	41,187	44,220	44,423	38,403	43,520
205	EMPLOYEE AND DEPENDENT INS	73,152	82,630	82,630	65,031	78,640
209	DISABILITY INSURANCE	713	770	780	597	630
212	EMPLOYER MEDICARE	4,560	5,080	5,105	4,209	4,980
307	COMMUNICATION	5,928	7,000	7,000	4,769	7,000
336	MAINT. & REPAIR SERV.-EQUIP	-	2,000	2,000	-	2,000

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52310 REAPPRAISAL PROGRAM (cont.)						
338	MAINT. & REPAIR SERV. - VEHICL	\$ 85	\$ 2,000	\$ 2,000	\$ 1,200	\$ 2,000
348	POSTAL CHARGES	9,675	8,000	8,000	8,000	8,000
411	DATA PROCESSING SUPPLIES	2,350	3,000	3,000	2,401	4,000
425	GASOLINE	20,319	20,000	29,500	28,083	15,000
499	OTHER SUPPLIES & MATERIALS	1,383	2,000	2,000	1,866	2,000
TOTAL REAPPRAISAL PROGRAM		\$ 509,050	\$ 548,166	\$ 559,575	\$ 476,368	\$ 531,933
52400 COUNTY TRUSTEE'S OFFICE						
307	COMMUNICATION	\$ 460	\$ 500	\$ 500	\$ 280	\$ 500
317	DATA PROCESSING SERVICES	1,865	4,800	4,800	4,800	4,800
332	LEGAL NOTICES, REC. & CT COST	200	850	850	200	850
334	MAINTENANCE AGREEMENTS	756	850	850	792	850
348	POSTAL CHARGES	38,349	49,300	49,300	35,912	49,300
435	OFFICE SUPPLIES	13,826	13,000	13,000	12,286	13,000
499	OTHER SUPPLIES & MATERIALS	-	2,250	2,250	64	2,250
540	TAX RELIEF PROGRAM	-	550,000	550,000	488,906	550,000
709	DATA PROCESSING EQUIPMENT	-	2,400	2,400	182	2,400
TOTAL COUNTY TRUSTEE'S OFFICE		\$ 55,456	\$ 623,950	\$ 623,950	\$ 543,422	\$ 623,950
52500 COUNTY CLERK'S OFFICE						
101	COUNTY OFFICIAL/ADMINISTRAT	\$ 73,154	\$ 93,690	\$ 93,690	\$ 93,690	\$ 95,189
106	DEPUTY(IES)	958,729	1,295,996	1,307,106	1,307,066	1,356,478
169	PART-TIME PERSONNEL	9,584	27,979	27,789	23,860	10,660
186	LONGEVITY PAY	10,650	10,975	10,975	10,975	11,925
201	SOCIAL SECURITY	63,104	88,580	89,265	86,411	91,410
204	STATE RETIREMENT	131,777	177,050	178,465	178,496	185,730
205	EMPLOYEE AND DEPENDENT INS	181,479	242,620	242,620	242,160	263,230
209	DISABILITY INSURANCE	2,277	3,060	3,095	2,829	2,690
212	EMPLOYER MEDICARE	14,759	20,720	20,885	20,210	21,380
307	COMMUNICATION	18,816	20,000	20,000	20,787	20,000
317	DATA PROCESSING SERVICES	16,298	16,612	16,612	16,562	16,491
334	MAINTENANCE AGREEMENTS	6,793	8,500	8,500	4,924	6,500
336	MAINT. & REPAIR SERV. - EQUIP.	545	3,000	3,000	1,329	3,000
348	POSTAL CHARGES	41,537	44,000	45,600	45,156	45,000
355	TRAVEL	1,539	4,200	2,100	1,533	4,200
399	OTHER CONTRACTED SERVICES	-	-	-	-	9,300
425	GASOLINE	2,321	4,000	2,500	1,566	4,000
435	OFFICE SUPPLIES	42,767	42,000	42,000	41,620	42,000
451	UNIFORMS	253	-	-	-	-
499	OTHER SUPPLIES & MATERIALS	1,984	14,000	14,500	14,434	1,000

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52500 COUNTY CLERK'S OFFICE (cont.)						
708	COMMUNICATION	\$ 259	\$ -	\$ -	\$ -	\$ -
709	DATA PROCESSING EQUIPMENT	3,363	3,000	4,500	4,388	9,400
719	OFFICE EQUIPMENT	-	19,900	19,900	19,272	8,500
TOTAL COUNTY CLERK'S OFFICE		\$ 1,581,988	\$ 2,139,882	\$ 2,153,102	\$ 2,137,268	\$ 2,208,083
52600 DATA PROCESSING						
101	COUNTY OFFICIAL/ADMIN.	\$ 95,586	\$ 98,950	\$ 98,950	\$ 98,949	\$ 102,010
121	DATA PROCESSING PERSONNEL	553,300	572,454	623,183	615,904	675,165
169	PART-TIME PERSONNEL	64,462	70,000	61,581	48,013	70,000
186	LONGEVITY PAY	2,325	2,500	2,500	2,500	2,775
187	OVERTIME PAY	6,294	8,500	8,500	8,280	8,500
201	SOCIAL SECURITY	43,885	46,650	49,361	46,974	53,230
204	STATE RETIREMENT	77,605	86,260	93,181	86,305	100,060
205	EMPLOYEE AND DEPENDENT INS	92,096	95,840	102,955	101,833	111,410
209	DISABILITY INSURANCE	1,426	1,480	1,600	1,417	1,440
210	UNEMPLOYMENT COMPENSATIO	36	-	236	236	-
212	EMPLOYER MEDICARE	10,264	10,910	11,544	10,986	12,450
307	COMMUNICATION	131,530	125,700	140,700	138,524	127,000
317	DATA PROCESSING SERVICES	153,284	126,000	119,644	116,649	144,000
320	DUES AND MEMBERSHIPS	1,551	2,200	2,200	1,434	2,400
334	MAINTENANCE AGREEMENTS	44,182	45,000	45,000	42,425	65,000
348	POSTAL CHARGES	100	800	800	-	800
355	TRAVEL	1,867	6,000	4,500	4,233	6,000
411	DATA PROCESSING SUPPLIES	31,889	45,000	43,970	43,869	59,000
425	GASOLINE	2,336	2,400	3,100	2,404	2,400
709	DATA PROCESSING EQUIPMENT	362,335	422,000	412,000	408,395	515,000
711	FURNITURE AND FIXTURES	18,563	-	-	-	-
790	OTHER EQUIPMENT	-	40,000	46,396	46,240	30,000
TOTAL DATA PROCESSING		\$ 1,694,916	\$ 1,808,644	\$ 1,871,901	\$ 1,825,571	\$ 2,088,640
53100 CIRCUIT COURT						
194	JURY & WITNESS FEES	\$ 51,545	\$ 59,000	\$ 59,000	\$ 45,924	\$ 60,000
307	COMMUNICATION	3,259	3,800	3,800	3,608	3,500
317	DATA PROCESSING SERVICES	81,048	200,000	200,000	176,553	176,000
331	LEGAL SERVICES	32,287	42,000	42,000	14,678	37,000
334	MAINTENANCE AGREEMENTS	22,302	19,250	19,250	14,025	13,000
348	POSTAL CHARGES	32,579	32,000	36,000	33,714	35,000
435	OFFICE SUPPLIES	40,413	40,000	41,000	38,874	40,000
499	OTHER SUPPLIES AND MATERIAL	318	2,250	196	34	1,750
599	OTHER CHARGES (COURT COST)	125,000	125,000	125,000	125,000	125,000
709	DATA PROCESSING EQUIPMENT	13,294	3,500	3,500	1,989	3,500

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	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
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53100 CIRCUIT COURT (cont.)					
711 FURNITURE AND FIXTURES	\$ 1,082	\$ 2,500	\$ -	\$ -	\$ 2,500
719 OFFICE EQUIPMENT	15,554	16,000	15,554	15,554	-
TOTAL CIRCUIT COURT	\$ 418,681	\$ 545,300	\$ 545,300	\$ 469,953	\$ 497,250
53110 CIRCUIT COURT JUDGE					
103 ASSITANT	\$ 46,799	\$ 48,436	\$ 48,436	\$ 48,436	\$ 48,250
106 DEPUTY(IES)	123,610	126,174	126,174	123,920	125,125
186 LONGEVITY PAY	200	225	225	225	250
201 SOCIAL SECURITY	10,227	10,840	10,840	10,497	10,770
204 STATE RETIREMENT	20,942	22,100	22,100	21,102	22,040
205 EMPLOYEE AND DEPENDENT INS	36,644	37,320	37,320	33,285	37,680
209 DISABILITY INSURANCE	348	390	390	333	330
212 EMPLOYER MEDICARE	2,392	2,540	2,540	2,455	2,520
348 POSTAL CHARGES	-	300	300	79	300
355 TRAVEL	979	1,000	1,000	478	1,000
499 OTHER SUPPLIES & MATERIALS	980	500	500	-	500
TOTAL CIRCUIT COURT JUDGE	\$ 243,122	\$ 249,825	\$ 249,825	\$ 240,809	\$ 248,765
53300 GENERAL SESSIONS COURT					
102 JUDGES	\$ 437,982	\$ 444,991	\$ 444,991	\$ 444,990	\$ 459,231
103 ASSISTANT(S)	48,436	48,436	48,436	48,436	49,930
106 DEPUTIES	99,693	102,865	102,865	101,083	106,315
169 PART-TIME PERSONNEL	26,031	29,000	29,000	28,175	29,000
186 LONGEVITY PAY	2,275	2,500	2,500	2,000	2,275
187 OVERTIME PAY	3,423	2,000	2,000	1,116	2,000
189 OTHER SALARIES & WAGES	293,584	298,795	298,795	290,485	323,911
201 SOCIAL SECURITY	48,202	57,580	57,580	48,477	60,310
204 STATE RETIREMENT	111,270	113,710	113,710	112,211	119,760
205 EMPLOYEE AND DEPENDENT INS	96,059	108,710	108,710	100,576	111,980
209 DISABILITY INSURANCE	1,662	1,970	1,970	1,546	1,740
212 EMPLOYER MEDICARE	12,885	13,470	13,470	12,981	14,110
307 COMMUNICATION	3,041	3,200	3,200	3,057	3,200
317 DATA PROCESSING SERVICES	16,800	16,800	17,900	17,885	16,800
320 DUES AND MEMBERSHIPS	2,445	2,615	2,615	2,231	2,615
322 EVALUATION AND TESTING	151,950	50,000	50,000	17,250	30,000
334 MAINTENANCE AGREEMENTS	2,925	2,900	2,800	2,644	2,900
337 MAINT. & REPAIR SERV.-OFF.EQU	33	1,000	400	377	1,000
348 POSTAL CHARGES	-	410	50	2	210
355 TRAVEL	9,868	8,500	10,500	10,272	8,500
432 LIBRARY BOOKS	2,007	3,000	1,000	712	3,000
435 OFFICE SUPPLIES	6,312	6,300	7,260	7,274	6,300

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		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
53300 GENERAL SESSIONS COURT (cont.)						
451	UNIFORMS	\$ 210	\$ 675	\$ 675	\$ 570	\$ 1,175
709	DATA PROCESSING EQUIPMENT	-	-	2,410	2,409	14,000
719	OFFICE EQUIPMENT	4,600	-	-	-	-
TOTAL GENERAL SESSIONS COURT		\$ 1,381,692	\$ 1,319,427	\$ 1,322,837	\$ 1,256,760	\$ 1,370,262
53330 DRUG COURT						
103	ASSISTANT(S)	\$ 39,210	\$ 40,636	\$ 40,636	\$ 40,636	\$ 45,050
105	SUPERVISOR/DIRECTOR	56,500	56,500	56,720	56,717	59,495
161	SECRETARY(S)	9,231	27,486	27,486	27,485	28,330
169	PART-TIME PERSONNEL	16,620	24,960	24,960	21,840	31,200
186	LONGEVITY PAY	600	950	950	950	1,000
187	OVERTIME PAY	54	-	531	531	-
189	OTHER SALARIES & WAGES	105,153	106,318	106,731	105,782	115,610
201	SOCIAL SECURITY	13,398	15,930	16,005	15,034	17,410
204	STATE RETIREMENT	26,632	29,320	29,470	29,340	31,660
205	EMPLOYEE AND DEPENDENT INS	39,374	41,470	40,755	40,755	44,930
209	DISABILITY INSURANCE	461	510	515	451	460
212	EMPLOYER MEDICARE	3,133	3,730	3,750	3,516	4,070
307	COMMUNICATION	2,524	3,000	3,000	2,878	3,000
320	DUES AND MEMBERSHIPS	200	320	320	320	200
333	LICENSES	-	1,010	1,010	1,010	1,010
334	MAINTENANCE AGREEMENTS	1,339	1,600	1,600	1,092	1,600
348	POSTAL CHARGES	362	500	625	659	600
355	TRAVEL	-	-	-	-	-
435	OFFICE SUPPLIES	1,125	2,000	2,015	1,370	2,000
499	OTHER SUPPLIES AND MATERIAL	26,266	22,275	23,017	22,942	15,000
506	LIABILITY INSURANCE	-	400	233	-	385
524	IN SERVICE/STAFF DEVELOPMEN	-	1,100	1,100	1,100	1,500
719	OFFICE EQUIPMENT	-	-	-	-	6,000
TOTAL DRUG COURT		\$ 342,182	\$ 380,015	\$ 381,429	\$ 374,408	\$ 410,510
53400 CHANCERY COURT						
101	COUNTY OFFICIAL/ADMINISTRAT	\$ 95,342	\$ 93,690	\$ 93,690	\$ 93,690	\$ 95,189
106	DEPUTY	380,506	391,570	391,570	391,560	400,386
164	ATTENDANTS	29,220	31,260	31,672	29,731	31,140
169	PART-TIME PERSONNEL	35,086	44,625	42,625	35,478	44,625
186	LONGEVITY PAY	3,200	3,475	3,475	3,475	3,650
187	OVERTIME PAY	2,756	5,000	4,588	3,757	5,000
194	JURY AND WITNESS FEES	3,463	5,400	4,410	3,743	5,400
201	SOCIAL SECURITY	32,478	35,320	35,320	33,389	35,960
204	STATE RETIREMENT	64,549	66,360	66,360	65,997	67,940
205	EMPLOYEE AND DEPENDENT INS	67,918	66,810	66,810	66,806	72,180

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	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
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53400 CHANCERY COURT (cont.)					
209 DISABILITY INSURANCE	\$ 1,105	\$ 1,140	\$ 1,140	\$ 1,043	\$ 980
212 EMPLOYER MEDICARE	7,596	8,260	8,260	7,809	8,410
307 COMMUNICATION	2,406	3,000	3,000	2,571	3,000
317 DATA PROCESSING SERVICES	4,836	24,554	18,729	18,725	14,930
320 DUES AND MEMBERSHIPS	720	720	720	550	720
332 LEGAL NOTICES	-	6,000	33,475	23,542	15,000
334 MAINTENANCE AGREEMENTS	13,521	14,549	15,539	15,606	15,616
336 MAINT. & REPAIR SERVICE-EQUIP	213	1,000	1,000	444	1,000
348 POSTAL CHARGES	23,659	24,000	24,000	23,487	26,000
355 TRAVEL	1,174	1,500	1,500	1,124	1,500
399 OTHER CONTRACTED SERVICES	659	1,000	1,000	752	2,000
435 OFFICE SUPPLIES	19,858	26,000	26,000	25,422	21,000
499 OTHER SUPPLIES & MATERIALS	-	3,870	3,870	3,676	754
709 DATA PROCESSING EQUIPMENT	-	-	5,300	4,674	-
719 OFFICE EQUIPMENT	-	-	-	-	7,700
TOTAL CHANCERY COURT	\$ 790,265	\$ 859,103	\$ 884,053	\$ 857,051	\$ 880,080
53500 JUVENILE COURT					
102 JUDGE(S)	\$ 145,994	\$ 148,330	\$ 148,330	\$ 148,330	\$ 153,077
106 DEPUTY(IES)	31,292	31,260	31,260	31,260	31,705
161 SECRETARY(S)	33,559	34,784	34,784	34,650	35,910
169 PART-TIME PERSONNEL	23,723	26,000	38,480	32,968	38,480
186 LONGEVITY PAY	75	100	100	100	200
189 OTHER SALARIES & WAGES	82,150	85,347	85,347	85,020	85,020
201 SOCIAL SECURITY	16,905	20,210	20,990	17,568	21,360
204 STATE RETIREMENT	37,013	37,900	37,900	37,840	38,830
205 EMPLOYEE AND DEPENDENT INS	34,746	37,600	37,600	37,594	40,580
209 DISABILITY INSURANCE	560	660	660	524	570
212 EMPLOYER MEDICARE	4,444	4,730	4,930	4,693	5,000
307 COMMUNICATION	890	1,000	1,000	793	1,000
320 DUES AND MEMBERSHIPS	2,023	2,400	2,400	1,833	2,400
334 MAINTENANCE AGREEMENTS	615	1,160	1,160	630	1,160
348 POSTAL CHARGES	193	300	300	214	300
355 TRAVEL	1,575	2,500	1,800	1,791	2,500
399 OTHER CONTRACTED SERVICES	36,301	35,000	45,000	42,955	42,000
432 LIBRARY BOOKS	2,882	2,000	2,800	2,529	3,020
435 OFFICE SUPPLIES	2,008	2,500	2,500	1,999	3,000
451 UNIFORMS	-	750	650	577	750
499 OTHER SUPPLIES & MATERIALS	1,453	2,000	2,000	1,910	3,000
TOTAL JUVENILE COURT	\$ 458,400	\$ 476,531	\$ 499,991	\$ 485,777	\$ 509,862

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53600 DISTRICT ATTORNEY GENERAL					
103 ASSISTANT(S)	\$ 50,634	\$ 52,411	\$ 52,411	\$ 52,411	\$ 55,930
186 LONGEVITY PAY	150	175	175	175	200
201 SOCIAL SECURITY	3,018	3,270	3,270	3,071	3,490
204 STATE RETIREMENT	6,419	6,650	6,650	6,647	7,130
205 EMPLOYEE AND DEPENDENT INS	6,127	12,200	12,200	12,197	13,280
209 DISABILITY INSURANCE	111	120	120	106	110
212 EMPLOYER MEDICARE	706	770	770	718	820
317 DATA PROCESSING SERVICES	4,315	4,315	4,315	4,315	4,315
320 DUES AND MEMBERSHIPS	400	400	400	400	400
TOTAL DISTRICT ATTORNEY GENERAL	\$ 71,881	\$ 80,311	\$ 80,311	\$ 80,041	\$ 85,675
53610 OFFICE OF PUBLIC DEFENDER					
309 CONTRACTS W/GOVERNMENT AC	\$ -	\$ 31,000	\$ 31,000	\$ 24,000	\$ 35,000
348 POSTAL CHARGES	293	400	400	328	400
399 OTHER CONTRACTED SERVICE	24,000	-	-	-	-
TOTAL OFFICE OF PUBLIC DEFENDER	\$ 24,293	\$ 31,400	\$ 31,400	\$ 24,328	\$ 35,400
53910 PROBATION SERVICES					
101 COUNTY OFFICIAL/ADMINISTRAT	\$ 59,147	\$ 61,295	\$ 61,295	\$ 61,295	\$ 63,280
103 ASSISTANT(S)	42,111	43,638	43,638	43,637	47,435
112 YOUTH SERVICE OFFICER(S)	138,994	145,528	145,528	136,512	146,945
161 SECRETARY(S)	29,443	29,443	29,443	29,443	30,350
186 LONGEVITY PAY	1,625	1,800	1,800	1,800	1,700
196 IN-SERVICE TRAINING	930	1,500	1,500	807	1,500
201 SOCIAL SECURITY	16,171	17,470	17,470	16,253	17,970
204 STATE RETIREMENT	34,295	35,610	35,610	34,470	36,770
205 EMPLOYEE AND DEPENDENT INS	53,347	54,100	59,847	59,847	67,260
209 DISABILITY INSURANCE	592	620	620	545	540
212 EMPLOYER MEDICARE	3,782	4,090	4,090	3,801	4,210
307 COMMUNICATION	1,768	2,200	2,200	1,814	2,000
312 CONTRACTS W/PRIVATE AGENCI	464,144	464,144	464,144	464,144	464,144
317 DATA PROCESSING SERVICES	4,050	4,200	4,200	4,200	4,350
334 MAINTENANCE AGREEMENTS	975	1,250	1,250	969	1,250
335 MAINT. & REPAIR SERV. - BLDGS.	-	-	-	-	500
336 MAINT. & REPAIR SERV. - EQUIP.	-	500	500	-	500
348 POSTAL CHARGES	65	250	250	88	200
355 TRAVEL	3,074	4,000	4,000	3,648	2,500
435 OFFICE SUPPLIES	2,216	3,200	2,950	2,465	3,200
499 OTHER SUPPLIES AND MATERIAL	478	500	750	741	700
TOTAL PROBATION SERVICES	\$ 857,206	\$ 875,338	\$ 881,085	\$ 866,478	\$ 897,304

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		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
53930 VICTIM ASSISTANCE PROGRAMS						
103	ASSISTANT(S)	\$ 43,908	\$ 45,504	\$ 45,504	\$ 39,926	\$ 43,740
169	PART-TIME PERSONNEL	26,740	39,000	40,720	37,496	40,720
186	LONGEVITY PAY	125	150	150	150	-
189	OTHER SALARIES & WAGES	42,111	42,111	48,016	45,016	42,710
196	IN-SERVICE TRAINING	624	1,500	1,200	1,200	1,500
201	SOCIAL SECURITY	6,808	7,860	8,335	7,594	7,890
204	STATE RETIREMENT	10,889	11,100	11,850	10,785	10,980
205	EMPLOYEE AND DEPENDENT INS	13,389	13,090	13,090	5,596	3,980
209	DISABILITY INSURANCE	189	200	200	150	160
212	EMPLOYER MEDICARE	1,592	1,840	1,930	1,776	1,850
307	COMMUNICATION	1,017	1,000	900	700	1,000
320	DUES AND MEMBERSHIPS	400	-	400	400	475
334	MAINTENANCE AGREEMENTS	1,463	1,260	1,260	1,209	1,300
348	POSTAL CHARGES	-	50	50	3	50
399	OTHER CONTRACTED SERVICES	4,315	4,315	4,315	4,315	4,315
435	OFFICE SUPPLIES	1,700	1,200	1,200	1,179	1,200
TOTAL VICTIM ASSISTANCE PROGRAMS		\$ 155,270	\$ 170,180	\$ 179,120	\$ 157,494	\$ 161,870
54110 SHERIFF'S DEPARTMENT						
101	COUNTY OFFICIAL/ADMIN.	\$ 115,364	\$ 113,365	\$ 113,365	\$ 113,365	\$ 115,179
103	ASSISTANT(S)	-	409,901	409,901	409,901	416,895
106	DEPUTY(IES)	25,348	35,004	35,004	35,004	37,450
107	DETECTIVE(S)	-	762,200	763,880	763,783	827,604
109	CAPTAIN(S)	-	393,097	391,097	387,453	406,995
110	LIEUTENANT(S)	-	917,767	907,767	904,231	899,368
112	YOUTH SERVICE OFFICER(S)	-	1,381,373	1,382,213	1,378,825	1,430,662
115	SERGEANT(S)	-	1,497,117	1,482,117	1,472,914	1,662,214
119	ACCOUNTANTS/BOOKKEEPERS	-	258,611	258,611	256,630	277,075
140	SALARY SUPPLEMENTS	111,000	119,400	119,900	113,300	119,400
148	DISPATCHERS/RADIO OPERATORS	-	654,207	644,207	638,673	680,676
162	CLERICAL PERSONNEL	-	483,292	473,292	468,657	530,937
169	PART-TIME PERSONNEL	403,891	421,216	423,216	422,870	421,216
186	LONGEVITY PAY	57,425	55,775	56,200	56,200	59,775
187	OVERTIME PAY	540,611	687,500	812,510	787,823	757,440
189	OTHER SALARIES & WAGES	9,649,487	3,068,235	3,037,005	3,033,663	3,058,678
194	JURY AND WITNESS EXPENSE	-	-	12,000	7,700	27,000
196	IN-SERVICE TRAINING	126,446	150,000	185,434	156,560	153,800
199	OTHER PER DIEM & FEES	13,461	27,000			
201	SOCIAL SECURITY	658,898	698,000	701,217	679,369	725,500
204	STATE RETIREMENT	1,321,000	1,369,780	1,376,332	1,368,148	1,431,480
205	EMPLOYEE AND DEPENDENT INS	1,777,842	1,858,400	1,858,400	1,838,855	1,952,430

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	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
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54110 SHERIFF'S DEPARTMENT (cont.)					
209 DISABILITY INSURANCE	\$ 21,199	\$ 21,950	\$ 21,970	\$ 19,798	\$ 19,140
210 UNEMPLOYMENT COMPENSATIO	51,758	20,000	25,000	20,764	20,000
212 EMPLOYER MEDICARE	154,100	163,250	164,001	158,982	169,680
307 COMMUNICATION	159,736	130,000	185,000	167,513	200,000
312 CONTRACTS W/PRIV. AGENCIES	1,800	62,900	37,900	7,263	56,400
317 DATA PROCESSING SERVICES	38,119	146,400	126,400	118,881	300,000
320 DUES AND MEMBERSHIPS	6,620	11,135	11,135	9,120	12,015
334 MAINTENANCE AGREEMENTS	11,204	18,858	16,858	13,874	37,974
336 MAINT. & REPAIR SERV. - EQUIP.	62,809	94,100	89,100	59,761	80,000
338 MAINT. & REPAIR SERV.-VEHICLE	103,233	165,000	145,000	122,073	165,000
340 MEDICAL & DENTAL SERVICES	10,639	-	-	-	-
348 POSTAL CHARGES	10,722	14,500	14,500	12,133	16,000
349 PRINTING, STATIONARY & FORMS	8,191	11,000	11,000	8,178	12,500
351 RENTALS	2,226	24,000	43,400	43,178	24,500
399 OTHER CONTRACTED SERVICES	7,651	9,600	35,933	19,458	9,600
411 DATA PROCESSING SUPPLIES	7,790	11,500	11,500	11,461	15,000
425 GASOLINE	624,766	650,000	850,000	811,949	850,000
429 INSTRUCTIONAL SUPP & MAT	19,025	21,500	16,500	13,984	13,250
431 LAW ENFORCEMENT SUPPLIES	59,801	79,500	79,500	77,248	103,500
435 OFFICE SUPPLIES	43,528	45,950	48,107	39,445	49,050
437 PERIODICALS	5,022	9,120	7,120	6,035	9,120
451 UNIFORMS	154,731	150,800	175,800	175,190	175,000
453 VEHICLE PARTS	149,741	165,000	185,000	178,220	165,000
499 OTHER SUPPLIES & MATERIALS	31,493	36,000	44,110	39,352	44,250
505 JUDGMENTS	13,250	20,000	20,000	14,193	20,000
536 HAZARDOUS WASTE CLEANUP	-	-	5,000	3,917	-
599 OTHER CHARGES	9,524	15,000	15,000	12,470	18,000
708 COMMUNICATION EQUIPMENT	36,190	50,000	89,500	80,935	111,313
709 DATA PROCESSING EQUIPMENT	3,846	25,800	100,122	99,835	150,000
716 LAW ENFORCEMENT EQUIPMENT	76,539	84,000	79,162	78,924	90,000
718 MOTOR VEHICLES	458,506	500,000	1,070,446	1,064,049	100,000
719 OFFICE EQUIPMENT	8,210	8,700	13,700	11,477	30,000
724 SITE DEVELOPMENT	11,968	-	-	-	-
790 OTHER EQUIPMENT	-	-	-	-	-
TOTAL SHERIFF'S DEPARTMENT	\$ 17,164,710	\$ 18,126,803	\$ 19,181,432	\$ 18,793,580	\$ 19,058,066
54120 SPECIAL PATROLS					
150 NIGHTWATCHMEN	\$ 34,487	\$ 48,968	\$ 48,968	\$ 36,956	\$ 49,000
201 SOCIAL SECURITY	2,138	3,040	3,040	2,327	3,040
204 STATE RETIREMENT	4,359	6,190	6,190	4,748	6,220
212 EMPLOYER MEDICARE	500	720	720	544	720
TOTAL SPECIAL PATROLS	\$ 41,484	\$ 58,918	\$ 58,918	\$ 44,575	\$ 58,980

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		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
54130 TRAFFIC CONTROL						
336	MAINT. & REPAIR SERV. - EQUIP.	\$ 3,097	\$ 10,000	\$ 10,000	\$ 4,780	\$ 10,000
452	UTILITIES	6,010	10,000	10,000	5,370	10,000
TOTAL TRAFFIC CONTROL		\$ 9,107	\$ 20,000	\$ 20,000	\$ 10,150	\$ 20,000
54160 ADMINISTRATION OF SEX OFFENDER REGISTRY						
186	LONGEVITY PAY	\$ -	\$ 300	\$ 300	\$ 300	\$ 325
187	OVERTIME PAY	-	-	\$ 6,019	\$ 6,010	\$ 5,000
189	OTHER SALARIES & WAGES	-	41,358	41,358	40,444	41,200
196	IN-SERVICE TRAINING	2,789	5,000	4,000	1,984	5,000
201	SOCIAL SECURITY	-	2,590	2,962	2,761	2,890
204	STATE RETIREMENT	-	5,270	6,031	5,911	5,910
205	EMPLOYEE AND DEPENDENT INS	-	12,200	12,200	12,197	11,290
209	DISABILITY INSURANCE	-	100	100	81	80
212	EMPLOYER MEDICARE	-	610	698	646	680
435	OFFICE SUPPLIES	-	2,000	2,000	950	2,000
599	OTHER CHARGES	1,900	1,600	2,600	2,550	1,600
TOTAL ADMIN. OF SEX OFFENDER REGIS		\$ 4,689	\$ 71,028	\$ 78,268	\$ 73,833	\$ 75,975
54210 JAIL						
103	ASSISTANT(S)	\$ -	\$ 65,742	\$ 65,742	\$ 65,742	\$ 68,970
109	CAPTAIN(S)	-	58,695	50,095	50,030	54,520
110	LIEUTENANT(S)	-	287,140	280,640	280,635	289,015
115	SERGEANT(S)	-	362,649	356,889	356,729	380,561
160	GUARDS	-	3,989,039	4,054,039	4,046,091	3,746,233
162	CLERICAL PERSONNEL	-	39,963	39,963	39,963	41,200
167	MAINTENANCE PERSONNEL	86,628	124,537	122,737	122,717	130,520
169	PART-TIME PERSONNEL	6,568	10,000	10,000	9,787	20,000
186	LONGEVITY PAY	18,850	21,900	21,475	21,425	24,350
187	OVERTIME PAY	152,836	125,000	232,935	232,713	200,000
189	OTHER SALARIES & WAGES	4,745,165	-	-	-	505,595
196	IN-SERVICE TRAINING	9,622	10,000	10,546	10,517	20,000
201	SOCIAL SECURITY	300,588	315,250	324,586	313,891	338,580
204	STATE RETIREMENT	630,202	641,440	660,449	655,061	690,460
205	EMPLOYEE AND DEPENDENT INS	1,054,015	1,093,940	1,093,940	1,073,734	1,175,700
209	DISABILITY INSURANCE	10,497	10,850	10,952	9,918	9,660
210	UNEMPLOYMENT COMPENSATIO	25,108	15,000	13,000	8,977	15,000
212	EMPLOYER MEDICARE	70,300	73,730	75,928	73,413	79,190
302	ADVERTISING	-	250	-	-	250
320	DUES & MEMBERSHIP	820	1,200	904	146	1,200
334	MAINTENANCE AGREEMENTS	43,480	47,500	39,500	37,990	71,169
335	MAINT. & REPAIR SERV. - BLDGS.	168,685	177,000	227,223	216,870	250,000

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54210 JAIL (cont.)					
336 MAINT. & REPAIR SERV. - EQUIP.	\$ 31,475	\$ 50,000	\$ 53,000	\$ 41,104	\$ 50,000
349 PRINTING, STATIONERY & FORMS	4,094	5,000	5,000	4,954	10,000
354 TRANSP. OTHER THAN STUDENTS	70,609	50,000	60,000	57,762	50,000
399 OTHER CONTRACTED SERVICES	3,114,376	3,223,000	3,223,374	3,222,108	3,664,300
410 CUSTODIAL SUPPLIES	90,419	100,000	132,000	130,751	115,000
411 DATA PROCESSING SUPPLIES	15,623	19,000	18,000	17,816	22,000
421 FOOD PREPARATION SUPPLIES	39,859	48,000	59,223	57,808	60,000
422 FOOD SUPPLIES	907,191	789,000	989,000	992,130	1,010,000
431 LAW ENFORCEMENT SUPPLIES	8,875	12,500	12,500	12,095	15,000
435 OFFICE SUPPLIES	13,443	15,000	15,668	13,731	15,000
437 PERIODICALS	-	-	-	-	-
441 PRISONERS CLOTHING	76,611	65,000	77,000	75,158	100,000
451 UNIFORMS	63,219	62,500	62,500	62,500	80,000
452 UTILITIES	611,218	625,000	591,000	593,392	625,000
499 OTHER SUPPLIES & MATERIALS	6,168	5,000	9,425	8,266	5,000
707 BUILDING IMPROVEMENTS	31,956	150,000	240,627	232,754	160,000
708 COMMUNICATION EQUIPMENT	4,850	5,000	5,000	4,796	8,000
709 DATA PROCESSING EQUIPMENT	10,356	60,000	45,000	44,401	80,000
710 FOOD SERVICE EQUIPMENT	4,375	41,000	-	-	-
717 MAINTENANCE EQUIPMENT	-	10,000	-	-	20,000
719 OFFICE EQUIPMENT	-	5,000	6,000	5,202	5,000
790 OTHER EQUIPMENT	-	20,000	20,000	19,293	25,000
TOTAL JAIL	\$ 12,428,082	\$ 12,830,825	\$ 13,315,860	\$ 13,222,372	\$ 14,231,473
54220 WORKHOUSE/ADULT DETENTION					
101 COUNTY OFFICIAL/ADMIN.	\$ 63,523	\$ 65,742	\$ 65,742	\$ 65,742	\$ 65,490
109 CAPTAINS	56,717	56,718	56,718	56,717	58,470
110 LIEUTENANT(S)	48,965	45,505	23,292	21,335	45,330
115 SARGEANTS	195,389	239,588	239,588	228,468	257,315
160 GUARDS	947,004	1,015,592	1,013,527	979,278	1,052,290
161 SECRETARY	42,804	42,804	43,767	42,140	29,850
162 CLERICAL PERSONNEL	114,127	115,011	115,011	112,108	124,265
169 PART-TIME PERSONNEL	12,768	18,500	18,500	17,799	18,500
186 LONGEVITY PAY	3,700	4,050	4,050	3,650	5,175
187 OVER-TIME PAY	11,907	15,000	17,065	17,065	15,000
191 BOARD & COMMITTEE MEM. FEES	4,200	5,600	5,200	4,700	5,600
196 IN-SERVICE TRAINING	5,198	6,000	6,000	5,904	12,000
201 SOCIAL SECURITY	90,414	100,700	100,200	93,268	104,000
204 STATE RETIREMENT	185,366	202,250	200,850	191,967	209,790
205 EMPLOYEE AND DEPENDENT INS	283,588	325,480	324,145	306,158	353,440
209 DISABILITY INSURANCE	3,119	3,480	3,490	2,989	3,030
210 UNEMPLOYMENT COMPENSATIO	3,601	-	9,000	6,885	-

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54220 WORKHOUSE/ADULT DETENTION (cont.)						
212	EMPLOYER MEDICARE	\$ 21,145	\$ 23,550	\$ 23,570	\$ 21,813	\$ 24,330
307	COMMUNICATION	7,795	7,000	8,000	7,760	7,000
320	DUES & MEMBERSHIP	305	15,000	15,335	15,335	400
322	EVALUATION & TESTING	2,282	4,000	3,300	1,904	4,000
330	OPERATING LEASE PAYMENTS	585	1,200	1,200	780	1,200
334	MAINTENANCE AGREEMENTS	15,008	21,700	26,200	24,446	31,000
335	MAINT. & REPAIR SERV. - BLDGS.	6,945	10,000	25,000	23,306	12,000
336	MAINT. & REPAIR SERV. - EQUIP.	12,462	15,000	22,650	22,357	20,000
340	MEDICAL & DENTAL SERVICES	-	1,000	1,000	924	1,000
348	POSTAL CHARGES	306	400	400	364	400
399	OTHER CONTRACTED SERVICES	592,012	642,000	637,500	611,199	851,000
410	CUSTODIAL SUPPLIES	26,891	27,500	26,500	20,731	27,500
411	DATA PROCESSING SUPPLIES	4,394	5,000	5,000	4,427	5,500
413	DRUGS AND MEDICAL SUPPLIES	-	5,000	-	-	5,000
418	EQUIP. & MACHINERY PARTS	3,912	5,000	2,000	1,261	3,000
425	GASOLINE	7,782	9,000	11,100	9,821	10,000
431	LAW ENFORCEMENT SUPPLIES	3,428	5,500	5,500	5,206	5,500
435	OFFICE SUPPLIES	6,678	6,000	6,000	5,958	6,000
441	PRISONERS CLOTHING	15,100	15,000	24,400	22,853	15,000
451	UNIFORMS	10,810	10,000	10,000	9,546	10,000
452	UTILITIES	266,174	250,000	250,000	237,921	250,000
499	OTHER SUPPLIES & MATERIALS	15,198	16,000	18,000	19,369	16,000
709	DATA PROCESSING EQUIPMENT	-	-	-	-	27,500
790	OTHER EQUIPMENT	74,709	-	12,888	12,888	-
TOTAL WORKHOUSE/ADULT DETENTION		\$ 3,166,314	\$ 3,356,870	\$ 3,381,688	\$ 3,236,340	\$ 3,692,875
54240 JUVENILE SERVICES						
101	COUNTY OFFICIAL/ADMIN.	\$ 63,523	\$ 63,524	\$ 63,524	\$ 63,523	\$ 67,780
109	CAPTAIN(S)	52,812	52,813	52,813	52,246	53,565
110	LIEUTENANT(S)	45,504	45,504	45,504	42,022	46,980
115	SERGEANT(S)	202,672	204,805	204,805	198,367	218,230
160	GUARDS	213,879	215,245	215,245	213,962	222,080
161	SECRETARY	36,048	36,048	36,048	36,048	37,815
164	ATTENDANTS	497,528	509,422	509,422	497,075	521,925
169	PART-TIME PERSONNEL	16,689	20,500	20,500	17,894	21,300
186	LONGEVITY PAY	2,250	3,100	3,100	3,025	3,475
187	OVERTIME PAY	29,998	30,000	30,000	29,969	30,000
196	IN-SERVICE TRAINING	1,297	3,000	3,000	2,857	3,000
201	SOCIAL SECURITY	69,888	73,220	73,220	69,625	75,840
204	STATE RETIREMENT	144,080	146,690	146,690	141,347	152,520
205	EMPLOYEE AND DEPENDENT INS	202,671	207,360	213,804	213,802	224,940
209	DISABILITY INSURANCE	2,480	2,490	2,490	2,251	2,170

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54240 JUVENILE SERVICES (cont.)					
210 UNEMPLOYMENT COMPENSATIO	\$ 2,580	\$ -	\$ 5,000	\$ 3,046	\$ -
212 EMPLOYER MEDICARE	16,345	17,130	17,130	16,284	17,740
307 COMMUNICATION	2,465	3,000	3,000	2,513	3,000
317 DATA PROCESSING SERVICES	7,115	7,315	7,315	7,265	7,416
322 EVALUATION & TESTING	1,395	1,620	1,620	270	-
334 MAINTENANCE AGREEMENTS	1,926	2,500	8,050	7,620	7,500
335 MAINT. & REPAIR SERV. - BLDGS.	-	1,000	945	795	1,000
336 MAINT. & REPAIR SERV. - EQUIP.	165	1,000	2,740	2,014	2,500
338 MAINT. & REPAIR SERV. - VEHICL	386	1,000	1,000	635	1,000
340 MEDICAL & DENTAL SERVICES	36,400	50,280	50,280	46,774	50,280
348 POSTAL CHARGES	458	650	650	551	650
349 PRINTING, STATIONERY & FORMS	650	1,500	1,500	1,495	1,500
355 TRAVEL	147	350	350	20	300
399 OTHER CONTRACTED SERVICES	58,106	62,000	62,000	49,134	61,000
425 GASOLINE	737	550	750	681	500
435 OFFICE SUPPLIES	781	800	800	777	800
451 UNIFORMS	9,455	9,500	9,500	9,475	9,000
469 USDA - COMMODITIES	212	-	-	-	-
499 OTHER SUPPLIES & MATERIALS	32,071	28,000	28,000	27,684	28,000
TOTAL JUVENILE SERVICES	\$ 1,752,713	\$ 1,801,916	\$ 1,820,795	\$ 1,761,048	\$ 1,873,806
54320 RURAL FIRE PROTECTION					
101 COUNTY OFFICIAL/ADMINISTRAT	\$ 58,695	\$ 58,695	\$ 58,695	\$ 58,695	\$ 63,280
140 SALARY SUPPLEMENTS	-	-	-	-	600
186 LONGEVITY PAY	-	75	75	75	100
201 SOCIAL SECURITY	3,497	3,650	3,650	3,501	3,970
204 STATE RETIREMENT	7,419	7,430	7,430	7,429	8,120
205 EMPLOYEE AND DEPENDENT INS	12,201	12,200	12,200	12,197	13,280
209 DISABILITY INSURANCE	123	130	130	118	120
212 EMPLOYER MEDICARE	818	860	860	819	930
307 COMMUNICATION	10,141	14,000	15,000	15,142	22,400
316 CONTRIBUTIONS	-	2,000	2,000	2,000	2,000
320 DUES AND MEMBERSHIPS	1,189	700	700	620	1,000
322 EVALUATION AND TESTING	2,331	12,900	12,900	7,445	12,900
334 MAINTENANCE AGREEMENTS	978	1,500	2,200	1,879	21,244
335 MAINT. & REPAIR SERV. - BLDGS.	9	2,000	3,169	2,926	20,700
336 MAINT. & REPAIR SERV. - EQUIP.	-	1,000	7,000	6,701	7,000
338 MAINT. & REPAIR SERV. - VEHICL	21,271	25,000	39,330	39,754	39,000
347 PEST CONTROL	-	-	-	-	800
348 POSTAL CHARGES	152	200	200	145	200
351 RENTALS	16,875	15,000	15,000	15,000	-
355 TRAVEL	533	3,000	3,000	2,879	3,000

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54320 RURAL FIRE PROTECTION (cont.)					
399 OTHER CONTRACTED SERVICES	\$ 289,200	\$ 370,000	\$ 370,250	\$ 370,220	\$ 420,000
410 CUSTODIAL SUPPLIES	2,500	2,000	2,000	1,865	2,000
411 DATA PROCESSING SUPPLIES	-	2,000	2,000	755	2,000
412 DIESEL FUEL	9,040	20,000	34,000	34,113	24,000
425 GASOLINE	5,652	3,000	10,400	9,541	7,000
429 INSTRUCTIONAL SUPP & MAT	2,030	4,000	4,000	3,778	2,000
435 OFFICE SUPPLIES	4,421	4,000	4,000	3,891	4,000
451 UNIFORMS	14,144	30,000	30,294	20,966	48,931
452 UTILITIES	21,048	26,000	26,000	25,031	26,000
499 OTHER SUPPLIES AND MATERIAL	23,107	20,000	26,750	25,625	9,000
524 IN SERVICE/STAFF DEVELOPMENT	559	-	-	-	-
533 CRIMINAL INVESTIGATION OF AP	-	1,000	-	-	-
599 OTHER CHARGES	3,500	19,843	7,279	7,279	23,064
708 COMMUNICATION EQUIPMENT	2,966	6,000	6,000	5,788	2,000
709 DATA PROCESSING EQUIPMENT	-	48,000	47,300	42,031	-
711 FURNITURE AND FIXTURES	-	10,000	9,000	-	-
718 MOTOR VEHICLES	-	200,000	200,000	199,995	-
719 OFFICE EQUIPMENT	-	6,000	6,000	2,506	-
790 OTHER EQUIPMENT	-	75,318	243,652	213,348	4,740
TOTAL RURAL FIRE PROTECTION	\$ 514,398	\$ 1,007,501	\$ 1,212,464	\$ 1,144,057	\$ 795,379
54430 DISASTER RELIEF					
101 COUNTY OFFICIAL/ADMINISTRAT	\$ 71,132	\$ 71,133	\$ 71,133	\$ 71,132	\$ 75,910
103 ASSISTANT(S)	50,965	52,813	52,813	52,812	56,500
105 SUPERVISOR/DIRECTOR	42,467	43,637	43,637	43,637	46,980
161 SECRETARY	34,783	34,784	34,784	34,783	39,140
186 LONGEVITY PAY	950	1,100	1,100	1,025	1,100
187 OVERTIME PAY	-	2,000	2,000	-	2,000
196 IN-SERVICE TRAINING	824	1,000	1,000	889	1,000
201 SOCIAL SECURITY	11,934	12,740	12,740	12,128	13,750
204 STATE RETIREMENT	25,318	25,980	25,980	25,711	28,130
205 EMPLOYEE AND DEPENDENT INS	24,865	29,640	29,640	25,478	26,400
209 DISABILITY INSURANCE	431	450	450	408	410
212 EMPLOYER MEDICARE	2,791	2,980	2,980	2,836	3,220
307 COMMUNICATION	29,408	28,000	28,000	28,147	28,000
316 CONTRIBUTIONS	2,000	-	-	-	-
320 DUES AND MEMBERSHIPS	700	1,200	1,200	292	1,200
334 MAINTENANCE AGREEMENTS	3,852	5,500	5,500	3,692	5,500
338 MAINT. & REPAIR SERV. - VEHICL	2,659	3,000	3,000	1,730	3,000
348 POSTAL CHARGES	202	200	200	24	200
349 PRINTING, STATIONERY & FORMS	150	700	700	-	700
355 TRAVEL	40	1,500	1,500	-	1,500

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54430 DISASTER RELIEF (cont.)					
399 OTHER CONTRACTED SERVICES	\$ 3,036	\$ 4,000	\$ 4,000	\$ 1,340	\$ 4,000
411 DATA PROCESSING EQUIPMENT	2,140	3,150	3,150	2,160	3,150
412 DIESEL FUEL	999	1,000	1,000	409	4,000
415 ELECTRICITY	3,603	4,000	4,000	3,433	4,000
425 GASOLINE	6,559	8,000	8,000	6,782	8,000
429 INSTRUCTIONAL SUPP & MAT	1,546	2,500	2,500	2,411	2,500
435 OFFICE SUPPLIES	1,797	2,250	2,250	951	2,250
451 UNIFORMS	3,160	2,500	2,500	2,322	2,500
499 OTHER SUPPLIES & MATERIALS	15,271	20,000	20,000	19,870	15,000
708 COMMUNICATION EQUIPMENT	7,328	8,000	8,000	7,512	5,000
709 DATA PROCESSING EQUIPMENT	-	5,000	5,000	3,285	10,000
790 OTHER EQUIPMENT	581,937	727,247	1,032,701	846,657	182,178
TOTAL DISASTER RELIEF	\$ 932,847	\$ 1,106,004	\$ 1,411,458	\$ 1,201,858	\$ 577,218
54510 INSPECTION & REGULATION					
101 SUPERVISOR/ADMINISTRATIVE	\$ 75,439	\$ 75,440	\$ 75,440	\$ 75,439	\$ 76,465
106 DEPUTIES	331,170	336,349	337,399	333,201	358,903
140 SALARY SUPPLEMENTS	-	5,000	5,000	5,000	5,000
162 CLERICAL PERSONNEL	93,669	96,480	96,480	96,151	103,340
186 LONGEVITY PAY	3,725	4,025	4,025	4,025	4,325
191 BOARD & COMMITTEE MEMBERS	400	1,200	1,200	-	1,200
201 SOCIAL SECURITY	30,528	32,150	32,220	31,115	34,060
204 STATE RETIREMENT	63,706	65,390	65,530	64,952	69,550
205 EMPLOYEE AND DEPENDENT INS	75,320	75,150	75,150	75,146	82,100
209 DISABILITY INSURANCE	1,101	1,120	1,130	1,027	1,000
212 EMPLOYER MEDICARE	7,140	7,520	7,540	7,277	7,970
307 COMMUNICATION	5,406	7,000	7,000	4,132	4,800
317 DATA PROCESSING SERVICES	353	1,000	1,000	-	1,000
320 DUES & MEMBERSHIPS	1,291	2,000	2,000	1,489	2,000
334 MAINTENANCE AGREEMENTS	2,874	3,000	3,000	2,916	3,000
348 POSTAL CHARGES	882	1,200	1,200	771	1,000
349 PRINTING, STATIONERY & FORMS	1,470	1,500	1,500	1,500	1,500
355 TRAVEL	2,337	4,000	4,000	2,194	4,000
399 OTHER CONTRACTED SERVICES	9,512	9,000	9,000	2,580	6,000
425 GASOLINE	12,192	12,000	16,000	15,576	12,000
435 OFFICE SUPPLIES	5,463	5,000	5,000	4,946	5,000
451 UNIFORMS	352	500	500	496	500
499 OTHER SUPPLIES & MATERIALS	988	1,000	1,000	995	1,200
524 IN-SERVICE/STAFF DEVELOPME	1,784	2,000	2,000	1,937	2,000
INSPECTION AND REGULATION	\$ 727,100	\$ 749,024	\$ 754,314	\$ 732,866	\$ 787,913

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	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
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55110 LOCAL HEALTH CENTER					
186 LONGEVITY PAY	\$ 1,825	\$ 2,050	\$ 2,050	\$ 1,725	\$ 2,075
189 OTHER SALARIES & WAGES	211,465	223,772	224,462	210,962	232,816
201 SOCIAL SECURITY	12,552	14,010	14,060	12,705	14,570
204 STATE RETIREMENT	26,960	28,550	28,640	26,886	29,810
205 EMPLOYEE AND DEPENDENT INS	58,267	58,020	58,020	53,122	54,510
209 DISABILITY INSURANCE	477	500	510	425	440
212 EMPLOYER MEDICARE	2,935	3,280	3,300	2,972	3,410
307 COMMUNICATION	13,144	15,180	16,180	15,891	15,180
309 CONTRACTS W/GOV'T AGENCIES	128,375	128,375	128,375	128,375	128,375
335 MAINT. & REPAIR SERV. - BLDGS.	8,640	12,000	12,000	6,078	12,000
336 MAINT. & REPAIR SERV. - EQUIP.	4,270	4,000	4,000	2,862	4,000
355 TRAVEL	2,512	3,945	3,945	2,147	3,945
399 OTHER CONTRACTED SERVICES	46,526	50,000	49,000	47,792	50,000
413 DRUGS AND MEDICAL SUPPLIES	15,925	16,000	16,000	12,564	16,000
452 UTILITIES	70,547	72,000	72,000	64,197	72,000
499 OTHER SUPPLIES & MATERIALS	15,873	20,000	20,000	16,869	20,000
TOTAL LOCAL HEALTH CENTER	\$ 620,293	\$ 651,682	\$ 652,542	\$ 605,573	\$ 659,131
55120 ANIMAL SERVICES					
101 COUNTY OFFICIAL/ADMIN.	\$ 70,908	\$ 59,147	\$ 59,147	\$ 59,147	\$ 61,060
105 SUPERVISOR	67,586	62,520	32,520	26,592	69,740
161 SECRETARY (S)	34,783	36,049	30,049	29,204	-
164 ATTENDANTS	334,245	401,339	352,339	325,091	447,440
169 PART-TIME PERSONNEL	81,725	63,150	105,625	102,282	80,000
186 LONGEVITY PAY	1,800	1,775	800	800	1,000
187 OVERTIME PAY	36,077	18,000	55,500	54,392	25,000
189 OTHER SALARIES & WAGES	14,503	59,147	59,147	58,467	61,060
201 SOCIAL SECURITY	39,193	43,470	43,470	40,159	46,210
204 STATE RETIREMENT	69,880	80,650	80,650	70,079	84,430
205 EMPLOYEE AND DEPENDENT INS	80,280	101,300	100,300	88,128	128,340
209 DISABILITY INSURANCE	1,093	1,370	1,370	1,015	1,190
210 UNEMPLOYMENT COMPENSATIO	8,172	5,000	15,000	16,359	10,000
212 EMPLOYER MEDICARE	9,166	10,170	10,170	9,393	10,810
302 ADVERTISING	72	500	-	-	300
307 COMMUNICATION	15,912	15,000	16,000	15,965	15,000
320 DUES AND MEMBERSHIPS	395	1,000	1,000	900	1,200
322 EVALUATION AND TESTING	1,625	1,200	1,200	675	-
334 MAINTENANCE AGREEMENTS	14,547	15,500	18,400	16,542	18,000
335 MAINT. & REPAIR SERV. - BLDGS.	10,997	10,500	20,500	18,647	16,000
338 MAINT. & REPAIR SERV.-VEHICLE	6,637	11,500	11,500	9,516	14,000
340 MEDICAL & DENTAL SERVICES	68	250	-	-	250

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55120 ANIMAL SERVICES (cont.)					
348 POSTAL CHARGES	\$ 135	\$ 250	\$ 250	\$ 168	\$ 250
355 TRAVEL	2,446	4,000	3,700	3,350	4,500
357 VETERINARY SERVICES	59,603	3,000	29,150	24,723	6,000
399 OTHER CONTRACTED SERVICES	66,529	76,500	76,500	75,452	76,500
401 ANIMAL FOOD & SUPPLIES	6,859	10,000	10,000	7,442	11,000
410 CUSTODIAL SUPPLIES	12,214	14,500	14,500	13,362	16,000
413 DRUGS AND MEDICAL SUPPLIES	46,010	75,000	65,500	57,530	78,000
425 GASOLINE	32,174	35,000	40,000	39,780	35,000
435 OFFICE SUPPLIES	7,424	8,200	7,200	6,271	7,200
451 UNIFORMS	2,501	2,500	2,000	1,581	2,500
452 UTILITIES	56,642	50,000	50,000	51,856	53,000
499 OTHER SUPPLIES & MATERIALS	9,827	9,000	9,000	6,675	9,500
509 REFUNDS	784	750	750	394	750
707 BUILDING IMPROVEMENTS	5,764	-	-	-	-
708 COMMUNICATION EQUIPMENT	-	500	500	193	500
709 DATA PROCESSING EQUIPMENT	569	2,000	2,000	503	2,000
790 OTHER EQUIPMENT	22,401	15,000	14,000	11,619	8,500
TOTAL ANIMAL SERVICES	\$ 1,231,846	\$ 1,304,737	\$ 1,339,737	\$ 1,244,253	\$ 1,402,230
55140 NURSING HOME					
724 SITE DEVELOPMENT	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL NURSING HOME	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
55160 DENTAL HEALTH PROGRAM					
320 DUES AND MEMBERSHIPS	\$ -	\$ 400	\$ 400	\$ -	\$ 400
340 MEDICAL & DENTAL SERVICES	11,665	12,000	12,000	11,414	12,000
TOTAL DENTAL HEALTH PROGRAM	\$ 11,665	\$ 12,400	\$ 12,400	\$ 11,414	\$ 12,400
55190 OTHER LOCAL HEALTH SERVICES					
131 MEDICAL PERSONNEL	\$ 1,083,344	\$ 1,160,703	\$ 1,161,243	\$ 1,054,315	\$ 1,331,911
186 LONGEVITY PAY	5,150	5,600	5,600	5,250	5,775
187 OVERTIME PAY	-	-	-	-	-
201 SOCIAL SECURITY	64,600	72,320	72,360	63,235	82,940
204 STATE RETIREMENT	128,213	147,430	147,500	124,455	169,760
205 EMPLOYEE AND DEPENDENT INS	303,966	320,440	320,440	296,740	337,640
209 DISABILITY INSURANCE	2,279	2,560	2,570	2,157	2,470
210 UNEMPLOYMENT COMPENSATIO	-	-	4,500	3,897	-
212 EMPLOYER MEDICARE	15,108	16,920	16,930	14,789	19,400
307 COMMUNICATION	-	-	-	-	500
355 TRAVEL	14,291	30,000	30,000	15,894	17,000
499 OTHER SUPPLIES & MATERIALS	20,700	30,000	30,000	-	13,100
506 LIABILITY INSURANCE	-	3,900	3,900	-	3,900
OTHER LOCAL HEALTH SERVICES	\$ 1,637,651	\$ 1,789,873	\$ 1,795,043	\$ 1,580,732	\$ 1,984,396

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		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
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55510 GEN. WELFARE ASSISTANCE						
316	CONTRIBUTIONS	\$ 43,500	\$ 43,500	\$ 43,500	\$ 43,500	\$ 43,500
GENERAL WELFARE ASSISTANCE		\$ 43,500				
55710 SANITATION & WASTE REMOVAL						
312	CONTRACTS W/PRIV. AGENCIES	\$ 40,132	\$ 40,200	\$ 40,200	\$ 33,008	\$ 33,100
SANITATION AND WASTE REMOVAL		\$ 40,132	\$ 40,200	\$ 40,200	\$ 33,008	\$ 33,100
55900 OTHER PUBLIC HEALTH & WEL.						
340	MEDICAL & DENTAL SERVICES	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 15,600
399	OTHER CONTRACTED SERVICES	210,400	175,000	210,500	203,945	175,000
506	LIABILITY INSURANCE	1,913	2,600	2,600	1,668	2,400
OTHER PUBLIC HEALTH & WELFARE		\$ 226,713	\$ 192,000	\$ 227,500	\$ 220,013	\$ 193,000
56100 ADULT ACTIVITIES						
316	CONTRIBUTIONS	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
TOTAL ADULT ACTIVITIES		\$ 32,000				
56300 SENIOR CITIZENS ASSISTANCE						
316	CONTRIBUTIONS	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
TOTAL SENIOR CITIZENS ASSISTANCE		\$ 1,500				
56500 LIBRARIES						
316	CONTRIBUTIONS	\$ 1,080,277	\$ 1,154,481	\$ 1,154,481	\$ 1,154,481	\$ 1,183,500
TOTAL LIBRARIES		\$ 1,080,277	\$ 1,154,481	\$ 1,154,481	\$ 1,154,481	\$ 1,183,500
56700 PARKS AND FAIR BOARDS						
105	SUPERVISOR/DIRECTOR	\$ 27,500	\$ 29,000	\$ 29,000	\$ 29,000	\$ 30,000
189	OTHER SALARIES & WAGES	143,830	155,000	155,000	155,450	165,000
191	BOARD & COMMITTEE MEMBERS	2,600	3,000	3,000	2,850	3,000
201	SOCIAL SECURITY	9,079	11,600	11,600	9,815	12,280
210	UNEMPLOYMENT COMPENSATIO	121	-	-	-	-
212	EMPLOYER MEDICARE	2,522	2,720	2,720	2,716	2,880
316	CONTRIBUTIONS	106,700	100,000	121,600	121,600	110,000
335	MAINT. & REPAIR SERV. - BLDGS.	2,422	1,500	1,500	1,222	1,500
339	MATCHING SHARE	10,000	25,000	25,000	22,467	25,000
348	POSTAL CHARGES	98	125	125	119	125
355	TRAVEL	2,011	2,500	2,500	1,967	2,500
399	OTHER CONTRACTED SERVICES	40,000	40,000	40,000	40,000	40,000
418	EQUIP. & MACHINERY PARTS	13,784	15,000	15,000	13,240	15,000
435	OFFICE SUPPLIES	235	270	270	264	270
499	OTHER SUPPLIES & MATERIALS	1,601	1,620	1,620	1,498	1,620
TOTAL PARKS AND FAIR BOARDS		\$ 362,503	\$ 387,335	\$ 408,935	\$ 402,207	\$ 409,175

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56900 OTHER SOCIAL, CULTURAL & REC						
316	CONTRIBUTIONS	\$ -	\$ 421,797	\$ 521,797	\$ 521,623	\$ 537,642
TOTAL OTHER SOCIAL, CULTURAL & REC		\$ -	\$ 421,797	\$ 521,797	\$ 521,623	\$ 537,642
57100 AGRI. EXTENSION SERVICE						
116	TEACHERS	\$ 70,862	\$ 70,862	\$ 70,862	\$ 70,862	\$ 75,850
161	SECRETARY(S)	90,886	100,787	82,387	81,937	76,000
169	PART-TIME PERSONNEL	41,928	31,200	31,200	21,635	-
186	LONGEVITY PAY	875	975	975	975	975
189	OTHER SALARIES & WAGES	-	28,921	47,321	46,059	61,600
191	BOARD & COMMITTEE MEMBERS	1,400	2,800	2,800	1,450	2,800
201	SOCIAL SECURITY	12,625	14,610	14,610	13,572	13,470
204	STATE RETIREMENT	20,556	25,480	25,480	25,296	27,220
205	EMPLOYEE AND DEPENDENT INS	25,190	33,510	33,510	27,665	30,130
209	DISABILITY INSURANCE	355	450	450	398	400
212	EMPLOYER MEDICARE	2,953	3,420	3,420	3,174	3,150
302	ADVERTISING	-	3,000	3,000	2,017	3,000
307	COMMUNICATION	4,434	5,000	5,000	4,152	5,000
309	CONTRACTS W/GOVERNMENT AC	228,974	239,053	239,053	238,725	274,601
317	DATA PROCESSING SERVICES	263	800	800	264	1,000
348	POSTAL CHARGES	2,000	2,000	2,000	2,000	2,200
355	TRAVEL	3,631	3,000	3,000	1,833	1,500
399	OTHER CONTRACTED SERVICES	3,800	8,500	8,500	6,744	2,500
420	FERTILIZER, LIME, CHEMICALS	247	300	300	148	2,000
425	GASOLINE	2,923	3,000	4,000	3,635	3,500
435	OFFICE SUPPLIES	4,973	5,000	5,000	4,992	5,000
452	UTILITIES	92,533	95,000	94,000	98,273	105,200
499	OTHER SUPPLIES & MATERIALS	10,733	10,000	26,120	25,960	10,000
709	DATA PROCESSING EQUIPMENT	-	-	19,000	17,713	-
790	OTHER EQUIPMENT *	-	-	15,000	14,349	-
TOTAL AGRICULTURE EXTENSION SERVI		\$ 622,140	\$ 687,668	\$ 737,788	\$ 713,828	\$ 707,096
57500 SOIL CONSERVATION						
103	ASSISTANT(S)	\$ 37,303	\$ 38,618	\$ 38,618	\$ 38,618	\$ 39,140
169	PART-TIME PERSONNEL	38,255	43,870	43,870	38,974	43,870
186	LONGEVITY PAY	300	325	325	325	350
201	SOCIAL SECURITY	4,613	5,140	5,140	4,756	5,170
204	STATE RETIREMENT	4,753	4,930	4,930	4,923	5,020
205	EMPLOYEE AND DEPENDENT INS	8,850	8,850	8,850	8,845	9,630
209	DISABILITY INSURANCE	82	90	90	78	80
212	EMPLOYER MEDICARE	1,079	1,210	1,210	1,112	1,210
316	CONTRIBUTIONS	12,000	15,000	15,000	15,000	15,000
TOTAL SOIL CONSERVATION		\$ 107,234	\$ 118,033	\$ 118,033	\$ 112,631	\$ 119,470

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57800 STORM WATER MANAGEMENT						
103	ASSISTANT(S)	\$ 52,812	\$ 57,079	\$ 55,129	\$ 55,101	\$ 59,990
169	PART-TIME PERSONNEL	14,048	16,000	17,950	16,811	16,000
186	LONGEVITY PAY	125	150	150	150	175
196	IN-SERVICE TRAINING	904	1,500	1,500	170	1,500
201	SOCIAL SECURITY	4,049	4,550	4,550	4,350	4,730
204	STATE RETIREMENT	6,691	7,240	7,240	6,984	7,640
205	EMPLOYEE AND DEPENDENT INS	12,201	12,200	12,200	12,197	13,280
209	DISABILITY INSURANCE	116	130	130	110	120
212	EMPLOYER MEDICARE	947	1,070	1,070	1,017	1,110
307	COMMUNICATION	1,822	3,200	3,200	1,894	2,000
312	CONTRACTS W/PRIVATE AGENCY	33,654	38,460	38,460	33,460	38,460
320	DUES AND MEMBERSHIPS	783	1,600	1,600	1,373	1,650
321	ENGINEERING SERVICES	5,864	-	-	-	-
348	POSTAL CHARGES	-	-	-	-	1,000
349	PRINTING, STATIONERY & FORMS	-	1,800	1,000	115	800
355	TRAVEL	628	1,000	1,000	12	1,000
399	OTHER CONTRACTED SERVICES	375	2,400	2,400	2,400	2,400
411	DATA PROCESSING SUPPLIES	526	900	900	422	900
425	GASOLINE	1,228	1,500	1,500	1,406	1,500
435	OFFICE SUPPLIES	897	1,500	1,500	1,405	1,500
499	OTHER SUPPLIES AND MATERIAL	6,761	290	1,090	926	2,900
TOTAL STORM WATER MANAGEMENT		\$ 144,431	\$ 152,569	\$ 152,569	\$ 140,305	\$ 158,655
58110 TOURISM						
316	CONTRIBUTIONS	\$ 360,100	\$ 345,000	\$ 409,800	\$ 409,809	\$ 375,000
TOTAL TOURISM		\$ 360,100	\$ 345,000	\$ 409,800	\$ 409,809	\$ 375,000
58190 OTHER ECONOMIC & COMM DEVELOPMENT						
310	CONTRACTS W/PUBLIC AGENCY	\$ 2,100	\$ 18,900	\$ 18,900	\$ 2,100	\$ 16,800
399	OTHER CONTRACTED SERVICES	-	279,000	279,000	92,657	206,068
TOTAL OTHER ECONOMIC & COMM DEV		\$ 2,100	\$ 297,900	\$ 297,900	\$ 94,757	\$ 222,868
58400 OTHER CHARGES						
142	MECHANIC	\$ 44,762	\$ 44,762	\$ 44,762	\$ 44,762	\$ 46,150
149	LABORERS	69,607	69,607	73,469	72,738	71,810
186	LONGEVITY PAY	850	925	925	925	1,000
187	OVERTIME PAY	373	1,500	1,500	560	1,500
201	SOCIAL SECURITY	7,093	7,250	7,490	7,272	7,470
204	STATE RETIREMENT	14,611	14,770	15,260	15,041	15,290
205	EMPLOYEE AND DEPENDENT INS	20,686	20,680	20,810	20,807	20,600
209	DISABILITY INSURANCE	251	260	270	225	220

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58400	OTHER CHARGES (cont.)					
212	EMPLOYER MEDICARE	\$ 1,659	\$ 1,700	\$ 1,756	\$ 1,701	\$ 1,750
307	COMMUNICATION	833	1,000	1,000	931	1,000
322	EVALUATION AND TESTING	-	-	1,500	1,207	-
334	MAINTENANCE AGREEMENTS	23	500	-	-	-
418	EQUIP. & MACHINERY PARTS	-	1,500	-	-	1,500
425	GASOLINE	10,234	60,000	58,500	15,676	60,000
452	UTILITIES	21,850	24,000	24,000	19,135	24,000
453	VEHICLE PARTS	19,143	28,000	26,000	18,332	28,000
499	OTHER SUPPLIES & MATERIALS	8,538	13,000	12,212	6,852	13,000
TOTAL OTHER CHARGES		\$ 220,513	\$ 289,454	\$ 289,454	\$ 226,163	\$ 293,290
58600	EMPLOYEE BENEFITS					
205	EMPLOYEE AND DEPENDENT INS	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
210	UNEMPLOYMENT COMP.	3,001	20,000	-	-	20,000
299	OTHER FRINGE BENEFITS	188,435	200,000	232,000	230,425	325,000
513	WORKER'S COMPENSATION INS	276,500	276,500	276,500	276,500	276,500
TOTAL EMPLOYEE BENEFITS		\$ 467,936	\$ 571,500	\$ 508,500	\$ 506,925	\$ 696,500
58700	PAYMENTS TO CITIES					
309	CONTRACTS W/GOV'T AGENCIES	\$ 1,916,068	\$ 1,928,146	\$ 1,928,146	\$ 1,916,068	\$ 1,928,146
TOTAL PAYMENTS TO CITIES		\$ 1,916,068	\$ 1,928,146	\$ 1,928,146	\$ 1,916,068	\$ 1,928,146
58801	ARRA JAG - DRUG COURT					
161	SECRETARY(S)	\$ 18,219	\$ -	\$ -	\$ -	\$ -
186	LONGEVITY PAY	150	-	-	-	-
201	SOCIAL SECURITY	1,116	-	-	-	-
204	STATE RETIREMENT	2,322	-	-	-	-
205	EMPLOYEE AND DEPENDENT INS	2,123	-	-	-	-
209	DISABILITY INSURANCE	40	-	-	-	-
212	EMPLOYER MEDICARE	261	-	-	-	-
308	CONSULTANTS	3,600	-	-	-	-
355	TRAVEL	-	-	-	-	-
435	OFFICE SUPPLIES	26	-	-	-	-
ARRA JAG - DRUG COURT		\$ 27,857	\$ -	\$ -	\$ -	\$ -
58802	ARRA STOP GRANT-DOMESTIC VIOLENCE					
169	PART-TIME PERSONNEL	\$ 27,386	\$ -	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	1,652	-	-	-	-
212	EMPLOYER MEDICARE	386	-	-	-	-
349	PRINTING, STATIONERY & FORMS	725	-	-	-	-
355	TRAVEL	4,963	-	-	-	-
ARRA STOP GRANT-DOMESTIC VIOLE		\$ 35,112	\$ -	\$ -	\$ -	\$ -

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
58803	ARRA-SHERIFF 2009 BYRNE JAG					
168	TEMPORARY PERSONNEL	\$ 73,057	\$ -	\$ -	\$ -	\$ -
201	SOCIAL SECURITY	4,530	-	-	-	-
209	DISABILITY INSURANCE	-	-	-	-	-
212	EMPLOYER MEDICARE	1,059	-	-	-	-
355	TRAVEL	-	-	-	-	-
499	OTHER SUPPLIES AND MATERIAL	-	-	-	-	-
ARRA-SHERIFF 2009 BYRNE JAG		\$ 78,646	\$ -	\$ -	\$ -	\$ -
58804	ARRA-SHERIFF STOP DOMESTIC VIOLENCE					
186	LONGEVITY PAY	\$ 75	\$ -	\$ -	\$ -	\$ -
189	OTHER SALARIES & WAGES	37,594	-	-	-	-
201	SOCIAL SECURITY	2,257	-	-	-	-
204	STATE RETIREMENT	4,761	-	-	-	-
205	EMPLOYEE AND DEPENDENT INS	4,250	-	-	-	-
209	DISABILITY INSURANCE	80	-	-	-	-
212	EMPLOYER MEDICARE	528	-	-	-	-
ARRA-SHERIFF STOP DOMESTIC VIO		\$ 49,545	\$ -	\$ -	\$ -	\$ -
58805	ARRA SHERIFF JAG BYRNE GRANT					
716	LAW ENFORCEMENT EQUIPMENT	\$ 95,476	\$ -	\$ -	\$ -	\$ -
ARRA-SHERIFF JAG BYRNE GRANT		\$ 95,476	\$ -	\$ -	\$ -	\$ -
58806	ARRA - ENERGY EFFICIENCY BLOCK					
335	MAINT. & REPAIR SERV. - BLDGS.	\$ 161,876	\$ 112,250	\$ 112,250	\$ 111,556	\$ -
733	SOLID WASTE EQUIPMENT	-	-	-	-	-
ARRA-ENERGY EFFICIENCY BLOCK		\$ 161,876	\$ 112,250	\$ 112,250	\$ 111,556	\$ -
58900	MISCELLANEOUS					
305	AUDIT SERVICES	\$ 54,607	\$ -	\$ -	\$ -	\$ -
308	CONSULTANTS	6,000	-	-	-	-
316	CONTRIBUTIONS	417,780	-	-	-	-
320	DUES AND MEMBERSHIPS	31,434	-	-	-	-
321	ENGINEERING SERVICES	6,500	-	-	-	-
331	LEGAL SERVICES	93,499	-	-	-	-
334	MAINTENANCE AGREEMENTS	9,481	-	-	-	-
335	MAINT. & REPAIR SERV. - BLDGS.	69,999	-	-	-	-
337	MAINT. & REPAIR SERV-OFF.EQUI	1,080	-	-	-	-
355	TRAVEL	411	-	-	-	-
425	GASOLINE	-	100,000	60,700	-	100,000
502	BUILDING & CONTENTS INSUR.	82,844	-	-	-	-
505	JUDGMENTS	1,175,000	500,000	800,000	800,000	800,000
506	LIABILITY INSURANCE	418,763	-	-	-	-

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
58900 MISCELLANEOUS (cont.)					
508 PREMIUMS ON CORP SURETY BON	\$ 33,233	\$ -	\$ -	\$ -	\$ -
510 TRUSTEE'S COMMISSION	901,397	914,782	924,782	920,523	981,400
540 TAX RELIEF PROGRAM	448,382	-	-	-	-
599 OTHER CHARGES	49,311	-	-	-	-
799 OTHER CAPITAL OUTLAY	500	-	-	-	-
TOTAL MISCELLANEOUS	\$ 3,800,221	\$ 1,514,782	\$ 1,785,482	\$ 1,720,523	\$ 1,881,400
99100 OPERATING TRANSFERS					
590 TRANSFERS TO OTHER FUNDS	\$ 1,378,600	\$ 800,000	\$ 3,105,602	\$ 3,105,602	\$ -
TOTAL OPERATING TRANSFERS	\$ 1,378,600	\$ 800,000	\$ 3,105,602	\$ 3,105,602	\$ -
EXPENDITURES: GENERAL FUND	\$ 69,611,666	\$ 73,535,831	\$ 78,857,958	\$ 75,884,120	\$ 76,069,450

Capital Items funded by Development Tax:

GIS Fly-over	\$ 200,000
Motlow Contribution	100,000
OIT-Data Processing Equip.	200,000
Total Capital Items funded by Development Tax:	\$ 500,000

RUTHERFORD COUNTY TENNESSEE

2012-2013

Solid Waste & Sanitation Fund 116

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



SOLID WASTE/SANITATION
FUND 116
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES	\$ 1,088,668	\$ 504,000	\$ 822,000	\$ 871,384	\$ 720,000
CHARGES FOR SERVICES	1,258,528	1,190,000	1,642,400	1,618,749	1,250,000
OTHER LOCAL REVENUES	382,842	300,000	357,000	337,421	350,000
STATE REVENUES	336,598	310,000	363,390	361,766	387,500
FEDERAL REVENUES	25,042	-	22,429	22,429	-
OTHER SOURCES (NON-REVENUES)	29,850	-	-	-	-
TOTAL REVENUE	\$ 3,121,528	\$ 2,304,000	\$ 3,207,219	\$ 3,211,749	\$ 2,707,500

EXPENDITURES					
SANITATION EDUC/INFORMATION	\$ 126,824	\$ 129,262	\$ 136,042	\$ 127,479	\$ 134,630
CONVENIENCE CENTERS	2,014,924	2,408,540	2,443,180	2,111,937	2,288,479
OTHER WASTE COLLECTION	51,569	113,085	113,085	43,421	136,065
LANDFILL OPER & MAINT	608,274	752,944	759,544	660,039	847,372
POSTCLOSURE CARE COSTS	28,880	195,000	245,000	150,116	340,000
EMPLOYEE BENEFITS	24,590	39,040	39,040	24,040	26,040
MISCELLANEOUS	79,431	39,700	70,900	69,504	45,900
RESIDUAL EQUITY TRANSFER	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,934,492	\$ 3,677,571	\$ 3,806,791	\$ 3,186,536	\$ 3,818,486

Beginning Assigned Fund Balance July 1,

\$ 4,318,800 \$ 4,344,013

Ending Assigned Fund Balance June 30,

\$ 4,344,013 \$ 3,233,027

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

REVENUES	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
LOCAL TAXES					
40210 LOCAL OPTION SALES TAX	\$ 1,088,668	\$ 504,000	\$ 822,000	\$ 871,384	\$ 720,000
TOTAL LOCAL TAXES	\$ 1,088,668	\$ 504,000	\$ 822,000	\$ 871,384	\$ 720,000
CHARGES FOR SERVICES					
43110 TIPPING FEES	\$ 386,348	\$ 350,000	\$ 787,400	\$ 766,558	\$ 400,000
43112 SURCHARGE - HOST AGENCY	872,180	840,000	855,000	852,191	850,000
TOTAL CHARGES FOR SERVICES	\$ 1,258,528	\$ 1,190,000	\$ 1,642,400	\$ 1,618,749	\$ 1,250,000
OTHER LOCAL REVENUES					
44145 SALE OF RECYCLED MATERIALS	\$ 382,842	\$ 300,000	\$ 357,000	\$ 337,421	\$ 350,000
44170 MISCELLANEOUS REFUNDS	-	-	-	-	-
44530 SALE OF EQUIPMENT	-	-	-	-	-
TOTAL OTHER LOCAL REVENUES	\$ 382,842	\$ 300,000	\$ 357,000	\$ 337,421	\$ 350,000
STATE REVENUES					
46170 SOLID WASTE GRANTS	\$ 8,695	\$ 20,000	\$ 7,931	\$ 7,931	\$ 10,000
49190 OTHER GENERAL GOVERNMENT	-	-	16,755	16,755	-
46430 LITTER PROGRAM	72,317	73,000	96,575	96,575	110,500
46980 OTHER STATE GRANTS	4,077	-	-	-	-
46990 OTHER STATE REVENUES	251,509	217,000	242,129	240,505	267,000
TOTAL STATE REVENUES	\$ 336,598	\$ 310,000	\$ 363,390	\$ 361,766	\$ 387,500
FEDERAL REVENUES					
47230 DISASTER RELIEF	\$ 25,042	\$ -	\$ 22,429	\$ 22,429	\$ -
TOTAL FEDERAL REVENUES	\$ 25,042	\$ -	\$ 22,429	\$ 22,429	\$ -
OTHER SOURCES (NON-REVENUES)					
49700 INSURANCE RECOVERY	29,850	\$ -	\$ -	-	\$ -
TOTAL OTHER SOURCES (NON-REVENUE)	\$ 29,850	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 3,121,528	\$ 2,304,000	\$ 3,207,219	\$ 3,211,749	\$ 2,707,500

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
55720	SANITATION EDUC/INFORM.					
149	LABORERS	\$ 25,772	\$ 24,926	\$ 24,926	\$ 24,579	\$ 25,270
169	PART-TIME PERSONNEL	13,110	14,100	14,100	13,067	14,100
186	LONGEVITY PAY	275	125	125	125	150
187	OVERTIME PAY	3	900	900	676	900
189	OTHER SALARIES & WAGES	40,636	42,111	42,111	42,111	41,950
201	SOCIAL SECURITY	4,808	5,100	5,100	4,872	5,110
204	STATE RETIREMENT	8,429	8,610	8,610	8,532	8,670
205	EMPLOYEE AND DEPENDENT I	15,007	12,040	13,820	12,332	13,150
209	DISABILITY INSURANCE	148	150	150	135	130
212	EMPLOYER MEDICARE	1,125	1,200	1,200	1,139	1,200
355	TRAVEL	220	500	500	57	500
425	GASOLINE	9,099	7,000	12,000	11,111	11,000
429	INSTRUCTIONAL SUPP & MAT	2,076	2,500	2,500	1,726	2,500
499	OTHER SUPPLIES AND MATER	6,118	10,000	10,000	7,016	10,000
SANITATION EDUC/INFORMATION		\$ 126,824	\$ 129,262	\$ 136,042	\$ 127,479	\$ 134,630
55732	CONVENIENCE CENTERS					
105	SUPERVISOR/DIRECTOR	\$ 61,295	\$ 61,295	\$ 61,295	\$ 61,295	\$ 64,385
141	FOREMAN	37,450	37,595	37,595	37,594	40,210
147	TRUCK DRIVERS	380,351	421,038	421,038	386,358	433,434
149	LABORERS	346,918	393,994	393,994	368,062	383,050
162	CLERICAL PERSONNEL	33,318	34,473	34,473	34,472	35,540
167	MAINTENANCE PERSONNEL	28,390	29,965	29,965	2,996	32,625
169	PART-TIME PERSONNEL	2,854	6,000	6,000	5,868	-
186	LONGEVITY PAY	3,675	4,050	4,050	2,425	2,725
187	OVERTIME PAY	23,520	25,000	25,000	24,524	25,000
201	SOCIAL SECURITY	55,551	62,840	62,840	55,905	63,060
204	STATE RETIREMENT	73,821	80,980	80,980	69,486	80,450
205	EMPLOYEE AND DEPENDENT I	115,346	133,210	135,450	132,501	154,870
209	DISABILITY INSURANCE	1,204	1,350	1,350	1,054	1,130
212	EMPLOYER MEDICARE	12,993	14,700	14,700	13,075	14,750
302	ADVERTISING	1,028	3,500	3,500	419	2,500
307	COMMUNICATION	11,520	12,000	12,990	12,574	12,000
312	CONTRACTS W/PRIVATE AGEN	10,046	16,000	16,000	12,241	16,000
322	EVALUATION AND TESTING	38	1,250	1,250	397	1,250
335	MAINT. & REPAIR SERV. - BLD	4,721	15,000	14,000	-	15,000
336	MAINT & REPAIR SERVICE - EC	25,361	35,000	35,000	25,067	35,000
338	MAINT & REPAIR SERVICE - VI	110,442	120,000	120,000	113,525	120,000

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
55732 CONVENIENCE CENTERS (cont.)						
348	POSTAL CHARGES	\$ 52	\$ 100	\$ 100	\$ 54	\$ 100
351	RENTALS	23,735	25,000	25,000	24,135	25,000
353	TOW-IN SERVICES	1,450	2,000	2,000	482	2,000
355	TRAVEL	619	1,000	1,000	535	1,000
402	ASPHALT	5,136	60,000	60,000	59,180	60,000
409	CRUSHED STONE	864	5,000	5,000	1,057	5,000
412	DIESEL FUEL	205,253	185,000	280,000	245,918	282,000
418	EQUIPMENT & MACHINERY PA	61,177	66,600	66,600	32,642	66,600
425	GASOLINE	11,675	10,000	17,000	13,249	12,000
433	LUBRICANTS	-	-	-	-	8,000
435	OFFICE SUPPLIES	566	600	1,000	554	1,000
450	TIRES AND TUBES	58,670	64,000	70,000	60,006	70,000
451	UNIFORMS	5,479	7,000	7,000	5,552	8,000
452	UTILITIES	17,232	16,000	17,000	16,340	18,300
467	FENCING	-	10,000	10,000	2,366	10,000
499	OTHER SUPPLIES AND MATER	10,174	15,000	15,000	11,991	18,000
708	COMMUNICATION EQUIPMENT	7,445	1,000	1,000	-	1,000
709	DATA PROCESSING EQUIPMEN	-	-	-	-	2,500
718	MOTOR VEHICLES	265,556	266,000	266,000	265,556	-
724	SITE DEVELOPMENT	-	125,000	55,000	11,891	125,000
733	SOLID WASTE EQUIPMENT	-	40,000	33,010	590	40,000
TOTAL CONVENIENCE CENTERS		\$ 2,014,924	\$ 2,408,540	\$ 2,443,180	\$ 2,111,937	\$ 2,288,479
55739 OTHER WASTE COLLECTION						
149	LABORERS	\$ 23,891	\$ 24,745	\$ 24,745	\$ 17,427	\$ 25,550
169	PART-TIME PERSONNEL	-	-	-	-	40,545
187	OVERTIME PAY	795	1,500	1,500	560	1,500
201	SOCIAL SECURITY	1,531	1,630	1,630	1,115	4,200
204	STATE RETIREMENT	3,120	3,320	3,320	2,274	3,440
205	EMPLOYEE AND DEPENDENT I	34	40	40	24	8,390
209	DISABILITY INSURANCE	52	60	60	39	50
212	EMPLOYER MEDICARE	358	390	390	261	990
302	ADVERTISING	-	-	-	-	-
312	CONTRACTS W/PRIVATE AGEN	-	10,000	10,000	7,100	5,000
336	MAINT & REPAIR SERVICE - EC	437	2,400	2,400	179	2,400
399	OTHER CONTRACTED SERVICE	2,232	10,000	10,000	-	5,000
499	OTHER SUPPLIES AND MATER	973	4,000	4,000	2,710	4,000
724	SITE DEVELOPMENT	-	15,000	15,000	3,314	15,000
733	SOLID WASTE EQUIPMENT	18,144	40,000	40,000	8,420	20,000
TOTAL OTHER WASTE COLLECTION		\$ 51,569	\$ 113,085	\$ 113,085	\$ 43,421	\$ 136,065

**FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS**

EXPENDITURES	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
55754 LANDFILL OPER. & MAINTENANCE					
142 MECHANICS	\$ 36,048	\$ 36,049	\$ 36,049	\$ 35,634	\$ 37,160
149 LABORERS	65,642	66,726	66,726	66,726	70,796
162 CLERICAL PERSONNEL	27,733	32,184	32,184	29,965	30,931
169 PART-TIME PERSONNEL	-	8,000	8,000	-	-
186 LONGEVITY PAY	625	675	675	675	725
187 OVERTIME PAY	3,711	10,000	10,000	2,312	10,000
201 SOCIAL SECURITY	7,957	9,530	9,530	7,989	9,280
204 STATE RETIREMENT	16,907	18,410	18,410	17,105	18,990
205 EMPLOYEE AND DEPENDENT	40,214	36,640	43,240	43,237	49,460
209 DISABILITY INSURANCE	285	300	300	268	260
212 EMPLOYER MEDICARE	1,861	2,230	2,230	1,869	2,170
302 ADVERTISING	-	1,000	1,000	-	1,000
307 COMMUNICATION	8,421	4,100	4,100	2,918	4,100
312 CONTRACTS W/PRIVATE AGEN	124,262	140,000	140,000	136,590	200,000
321 ENGINEERING SERVICES	-	2,000	2,000	-	20,000
336 MAINT. & REPAIR SERV. - EQU	5,158	10,000	10,000	5,167	10,000
338 MAINT & REPAIR SERVICE - VI	-	2,000	2,000	-	2,000
348 POSTAL CHARGES	5	100	100	-	100
351 RENTALS	-	4,000	4,000	1,382	4,000
355 TRAVEL	300	1,000	1,000	530	1,000
359 DISPOSAL FEES	211,713	235,000	235,000	234,761	235,000
399 OTHER CONTRACTED SERVICE	1,443	-	-	-	-
409 CRUSHED STONE	10,076	20,000	20,000	11,561	20,000
411 DATA PROCESSING SUPPLIES	888	1,600	1,600	1,430	2,500
412 DIESEL FUEL	22,576	30,000	30,000	24,702	30,000
415 ELECTRICITY	3,085	-	-	-	-
417 EQUIPMENT PARTS - LIGHT	984	1,500	1,500	445	1,500
418 EQUIPMENT & MACHINERY PA	7,100	40,000	40,000	19,180	40,000
420 FERTILIZER, LIME, CHEMICAL	-	10,000	9,923	-	15,000
424 GARAGE SUPPLIES	175	1,500	1,500	-	1,500
425 GASOLINE	-	1,500	1,577	1,577	1,500
433 LUBRICANTS	428	2,000	2,000	1,932	3,000
442 PROPANE GAS	4,255	-	-	-	-
446 SMALL TOOLS	380	1,000	1,000	-	1,000
450 TIRES AND TUBES	1,021	2,000	2,000	1,801	2,000
451 UNIFORMS	2,641	3,400	3,400	2,077	3,900
452 UTILITIES	-	8,000	8,000	5,433	8,000

**FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS**

EXPENDITURES	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
55754 LANDFILL OPER. & MAINTENANCE (cont.)					
453 VEHICLE PARTS	\$ -	\$ 1,500	\$ 1,500	\$ 970	\$ 1,500
467 FENCING	-	1,500	1,500	-	1,500
499 OTHER SUPPLIES AND MATERIAL	2,378	7,500	7,500	1,804	7,500
TOTAL LANDFILL OPER. & MAINTENANCE	\$ 608,274	\$ 752,944	\$ 759,544	\$ 660,039	\$ 847,372
55770 POSTCLOSURE CARE COSTS					
312 CONTRACTS W/PRIVATE AGENCY	\$ 14,442	\$ 100,000	\$ 150,000	\$ 128,754	\$ 200,000
321 ENGINEERING SERVICES	-	35,000	35,000	10,512	35,000
359 DISPOSAL FEES	83	2,000	2,000	-	2,000
366 CONTRACTS FOR POSTCLOSURE	5,000	5,000	5,000	5,000	50,000
409 CRUSHED STONE	-	3,000	3,000	-	3,000
420 FERTILIZER, LIME, CHEMICALS &	630	15,000	15,000	225	15,000
463 TESTING	8,725	20,000	20,000	5,625	20,000
499 OTHER SUPPLIES AND MATERIAL	-	15,000	15,000	-	15,000
TOTAL POSTCLOSURE CARE COSTS	\$ 28,880	\$ 195,000	\$ 245,000	\$ 150,116	\$ 340,000
58600 EMPLOYEE BENEFITS					
210 UNEMPLOYMENT COMPENSATIO	\$ 550	\$ 15,000	\$ 15,000	\$ -	\$ 2,000
513 WORKER'S COMPENSATION INSU	24,040	24,040	24,040	24,040	24,040
TOTAL EMPLOYEE BENEFITS	\$ 24,590	\$ 39,040	\$ 39,040	\$ 24,040	\$ 26,040
58900 MISCELLANEOUS					
502 BUILDING AND CONTENTS INSUR	\$ 3,024	\$ 3,200	\$ 3,200	\$ 2,901	\$ 3,200
505 JUDGMENTS	40,850	11,000	31,000	31,000	11,000
506 LIABILITY INSURANCE	7,487	8,500	8,500	7,928	8,500
510 TRUSTEE'S COMMISSION	28,070	17,000	28,200	27,675	23,200
TOTAL MISCELLANEOUS	\$ 79,431	\$ 39,700	\$ 70,900	\$ 69,504	\$ 45,900
99100 OTHER USES					
590 TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EMPLOYEE BENEFITS	\$ -				
EXPENDITURES, SOLID WASTE/SANITAT	\$ 2,934,492	\$ 3,677,571	\$ 3,806,791	\$ 3,186,536	\$ 3,818,486

RUTHERFORD COUNTY TENNESSEE

2012-2013

Ambulance Fund 118

The Ambulance Fund was created in 2009 by the Board of Commissioners of Rutherford County to account solely for the financial operations of the Ambulance Service. In previous years, the ambulance service operations were budgeted and accounted for within the General Fund. While the Ambulance Service generates revenues through patient charges, an additional 8.29 cents of the property tax is needed to provide sufficient revenues to cover their appropriations. Currently there are 12 ambulance stations located within the county to serve all county residents.

AMBULANCE SERVICE
FUND 118
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES					
40110 CURRENT PROPERTY TAX	\$ 5,071,234	\$ 4,805,693	\$ 4,805,693	\$ 4,801,455	\$ 4,848,895
40120 TRUSTEE'S COLLECT. - PRIOR YR.	120,622	80,000	106,250	106,185	80,710
40130 CLERK & MASTER COLLECTIONS	73,064	50,000	97,500	95,908	58,850
40140 INTEREST AND PENALTY	24,423	50,000	23,500	23,488	21,860
40150 PICK-UP TAXES	33,189	15,000	11,500	11,082	12,000
40161 PAY IN LIEU OF TAXES - TVA	540	540	509	509	509
40270 BUSINESS TAX	117,774	124,500	109,500	118,342	110,970
TOTAL LOCAL TAXES	\$ 5,440,846	\$ 5,125,733	\$ 5,154,452	\$ 5,156,968	\$ 5,133,794
CHARGES FOR SERVICES					
43120 PATIENT CHARGES	\$ 5,770,658	\$ 5,500,000	\$ 6,367,000	\$ 6,288,366	\$ 6,118,900
43130 PAST DUE COLLECTIONS	247,359	100,000	133,500	127,566	100,000
43990 OTHER CHARGES FOR SERVICES	90,291	-	94,000	90,226	-
TOTAL CHARGES FOR SERVICES	\$ 6,108,308	\$ 5,600,000	\$ 6,594,500	\$ 6,506,158	\$ 6,218,900
OTHER LOCAL REVENUES					
44130 SALE OF MATERIALS & SUPPLIES	\$ 2,337	\$ -	\$ 2,200	\$ 2,290	\$ -
44170 MISCELLANEOUS REFUNDS	-	-	42,000	42,250	-
44570 CONTRIBUTIONS & GIFTS	6,000	-	-	-	-
TOTAL LOCAL REVENUES	\$ 8,337	\$ -	\$ 44,200	\$ 44,540	\$ -
FEDERAL THROUGH STATE					
47230 DISASTER RELIEF	\$ 7,558	\$ -	\$ -	\$ -	\$ -
TOTAL FEDERAL THROUGH STATE	\$ 7,558	\$ -	\$ -	\$ -	\$ -
OTHER GOVERNMENTS					
48130 CONTRIBUTIONS	\$ 20,000	\$ -	\$ -	\$ -	\$ -
48140 CONTRACTED SERVICES	-	-	-	3,610	-
TOTAL OTHER SOURCES (NON-REVENUE)	\$ 20,000	\$ -	\$ -	\$ 3,610	\$ -
OTHER SOURCES (NON-REVENUES)					
49700 INSURANCE RECOVERY	\$ -	\$ -	\$ -	\$ 8,540	\$ -
TOTAL OTHER SOURCES (NON-REVENUE)	\$ -	\$ -	\$ -	\$ 8,540	\$ -
TOTAL REVENUE	\$ 11,585,048	\$ 10,725,733	\$ 11,793,152	\$ 11,719,816	\$ 11,352,694

EXPENDITURES					
AMBULANCE	\$ 9,996,560	\$ 10,687,049	\$ 10,993,389	\$ 10,415,685	\$ 10,637,880
TRANSFERS	-	-	100,000	100,000	-
TOTAL EXPENDITURES	\$ 9,996,560	\$ 10,687,049	\$ 11,093,389	\$ 10,515,685	\$ 10,637,880

Beginning Assigned Fund Balance July 1,

\$ 2,646,360	\$ 3,850,492
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Ending Assigned Fund Balance June 30,

\$ 3,850,492	\$ 4,565,306
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**AMBULANCE SERVICE - FUND 118
STATEMENT OF APPROPRIATIONS**

		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
55130	AMBULANCE/EMER. MEDICAL					
101	COUNTY OFFICIAL/ADMIN.	\$ 84,170	\$ 84,170	\$ 85,650	\$ 85,643	\$ 85,643
105	SUPERVISOR/DIRECTOR	1,194,551	1,271,834	1,277,334	1,210,966	1,222,206
119	ACCOUNTANTS/BOOKKEEPERS	187,754	190,470	191,220	191,220	199,342
133	PARAPROFESSIONALS	3,713,400	3,849,409	3,840,819	3,735,700	3,894,082
148	DISPATCHERS/RADIO OPER.	392,894	402,372	392,372	378,424	403,050
166	CUSTODIAL PERSONNEL	22,105	-	-	-	-
167	MAINTENANCE PERSONNEL	-	29,965	29,965	29,965	29,850
169	PART-TIME PERSONNEL	364,436	350,000	371,000	362,983	350,000
186	LONGEVITY PAY	25,625	27,475	27,475	27,400	28,825
187	OVERTIME PAY	193,053	209,856	209,856	174,352	209,856
196	IN-SERVICE TRAINING	48,697	40,526	51,026	47,602	40,526
201	SOCIAL SECURITY	372,062	397,770	398,400	372,930	398,220
204	STATE RETIREMENT	733,163	766,690	767,980	736,339	770,650
205	EMPLOYEE AND DEPENDENT INS.	996,791	1,040,190	1,040,190	1,015,428	1,061,550
209	DISABILITY INSURANCE	9,122	12,830	12,860	8,451	10,800
210	UNEMPLOYMENT COMPENSATION	1,767	5,000	5,000	52	5,000
212	EMPLOYER MEDICARE	87,013	93,030	93,180	87,218	93,140
307	COMMUNICATION	98,451	111,500	111,500	107,767	114,000
312	CONTRACTS W/PRIV. AGENCIES	53,783	68,375	58,375	54,953	64,500
322	EVALUATION AND TESTING	11,495	23,000	23,000	4,549	23,000
335	MAINT. & REPAIR SERV. - BLDGS.	45,016	45,000	45,000	22,667	45,000
338	MAINT. & REPAIR SERV.-VEHICLE	146,267	122,000	147,000	119,816	150,000
340	MEDICAL & DENTAL SERVICES	12,103	12,710	12,710	12,710	12,710
347	PEST CONTROL	5,268	5,268	5,268	5,268	5,268
348	POSTAL CHARGES	25,859	14,000	14,000	5,499	8,000
349	PRINTING, STATIONARY & FORMS	5,102	6,185	6,185	1,277	4,000
355	TRAVEL	2,036	3,000	8,500	7,454	7,000
399	OTHER CONTRACTED SERVICES	88,775	225,000	340,000	324,568	314,800
410	CUSTODIAL SUPPLIES	11,626	16,000	16,000	12,300	16,000
411	DATA PROCESSING SUPPLIES	6,418	17,000	17,000	6,239	10,300
413	DRUGS AND MEDICAL SUPPLIES	272,774	289,375	299,375	280,876	289,375
425	GASOLINE	197,190	155,000	225,000	219,761	200,000
429	INSTRUCTIONAL SUPPLIES & MAT	5,735	9,050	9,050	8,919	9,050
435	OFFICE SUPPLIES	12,265	23,250	19,650	11,625	19,650
451	UNIFORMS	52,822	75,000	71,400	58,427	75,000
452	UTILITIES	97,831	91,000	101,000	95,082	93,000
499	OTHER SUPPLIES & MATERIALS	32,379	43,050	43,050	31,406	35,000
505	JUDGMENTS	62,500	-	10,000	10,000	-
509	REFUNDS	60,044	40,000	45,000	42,539	40,000
510	TRUSTEE'S COMMISSION	163,571	162,674	165,774	166,306	163,162
524	IN SERVICE/STAFF DEVELOPMENT	16,721	12,725	12,725	12,404	12,725

**AMBULANCE SERVICE - FUND 118
STATEMENT OF APPROPRIATIONS**

	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
55130 AMBULANCE/EMER. MEDICAL (cont.)					
599 OTHER CHARGES	\$ 74,586	\$ 70,000	\$ 70,000	\$ 69,289	\$ 70,000
708 COMMUNICATION EQUIPMENT	-	8,500	8,500	1,440	15,000
709 DATA PROCESSING EQUIPMENT	9,339	9,000	39,000	32,874	13,900
718 MOTOR VEHICLES	-	197,000	225,000	225,000	-
719 OFFICE EQUIPMENT	-	-	-	-	9,700
735 HEALTH EQUIPMENT	-	60,800	50,000	-	15,000
AMBULANCE/EMERGENCY MEDICAL	\$ 9,996,560	\$ 10,687,049	\$ 10,993,389	\$ 10,415,685	\$ 10,637,880
99100 TRANSFERS OUT					
590 TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -
TOTAL TRANSFERS	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -
EXPENDITURES: AMBULANCE FUND	\$ 9,996,560	\$ 10,687,049	\$ 11,093,389	\$ 10,515,685	\$ 10,637,880

RUTHERFORD COUNTY TENNESSEE

2012-2013

Industrial Development Fund 119

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



**INDUSTRIAL/ECONOMIC DEVELOPMENT
FUND 119
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	2010-2011	2011-2012 BUDGET		2011-2012	2011-2012
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUE					
OTHER LOCAL REVENUES					
44110 INTEREST EARNED	\$ 108,875	\$ 97,690	\$ 71,392	\$ 71,392	\$ 24,698
44170 MISCELLANEOUS REFUNDS	-	-	-	-	-
44540 SALE OF PROPERTY	65,971	-	747,130	747,130	-
TOTAL OTHER LOCAL REVENUES	\$ 174,846	\$ 97,690	\$ 818,522	\$ 818,522	\$ 24,698
OPERATING TRANSFERS					
49800 OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING TRANSFERS	\$ -				
TOTAL INDUST./ECON.DEV. REVENUES	\$ 174,846	\$ 97,690	\$ 818,522	\$ 818,522	\$ 24,698
EXPENDITURES					
58120 INDUSTRIAL DEVELOPMENT					
310 CONTRACTS W/ OTHER PUBLIC AG	\$ 105,280	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000
316 CONTRIBUTIONS	96,500	96,500	96,500	96,500	96,500
331 LEGAL SERVICES	-	-	21,516	21,515	-
510 TRUSTEE'S COMMISSION	1,070	980	980	714	247
TOTAL INDUSTRIAL DEVELOPMENT	\$ 202,850	\$ 227,480	\$ 248,996	\$ 248,729	\$ 226,747
58700 PAYMENTS TO CITIES					
309 CONTRACTS W/ GOVERN. AGENCIE	\$ 17,030	\$ 17,030	\$ 17,030	\$ 17,030	\$ 17,030
TOTAL PAYMENTS TO CITIES	\$ 17,030				
TOTAL EXPENDITURES	\$ 219,880	\$ 244,510	\$ 266,026	\$ 265,759	\$ 243,777
Beginning Assigned Fund Balance July 1,				\$ 227,308	\$ 831,406
Pay back of Principal				\$ 51,336	\$ 54,502
Ending Assigned Fund Balance June 30,				\$ 831,406	\$ 666,829

RUTHERFORD COUNTY TENNESSEE

2012-2013

Asset Forfeiture Fund

Special Purpose

121

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



ASSET FORFEITURE FUND
FUND 121
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUE					
OTHER LOCAL REVENUES					
44110 INTEREST EARNED	\$ 73	\$ -	\$ 250	\$ 308	\$ -
44170 MISCELLANEOUS REFUNDS	6	-	-	-	-
44570 CONTRIBUTIONS	-	-	24,000	24,000	-
TOTAL OTHER LOCAL REVENUES	\$ 79	\$ -	\$ 24,250	\$ 24,308	\$ -
FEDERAL REVENUES					
47700 ASSET FORFIETURE FUNDS	\$ 74,829	\$ -	\$ 510,335	\$ 510,925	\$ -
TOTAL FEDERAL REVENUES	\$ 74,829	\$ -	\$ 510,335	\$ 510,925	\$ -
TOTAL SPECIAL PURPOSE REVENUES	\$ 74,909	\$ -	\$ 534,585	\$ 535,233	\$ -
EXPENDITURES					
54110 SHERIFF'S DEPARTMENT					
196 IN-SERVICE TRAINING	\$ 7,985	\$ -	\$ 66,875	\$ 37,857	\$ 25,618
319 CONFIDENTIAL DRUG ENFORCEMENT	62,482	8,987	54,425	30,000	24,425
335 MAINT. & REPAIR SERV. - BLDG	1,321	-	-	-	-
338 MAINT. & REPAIR SERV. - VEHICLE	1,704	1,000	1,000	-	1,000
401 ANIMAL FOOD & SUPPLIES	305	-	-	-	-
429 INSTRUCTIONAL SUPPLIES & MATERIALS	-	-	5,000	-	5,000
431 LAW ENFORCEMENT SUPPLIES	296	-	10,000	7,940	2,060
451 UNIFORMS	514	-	46,947	46,801	146
499 OTHER SUPPLIES & MATERIALS	5,140	3,100	6,100	3,695	2,404
709 DATA PROCESSING EQUIPMENT	-	7,000	116,000	114,287	1,446
718 MOTOR VEHICLE	-	-	98,000	95,671	2,329
790 OTHER EQUIPMENT	-	-	45,000	44,603	312
TOTAL SHERIFF'S DEPARTMENT	\$ 79,747	\$ 20,087	\$ 449,347	\$ 380,854	\$ 64,740
99100 OTHER SOURCES (NON-REVENUES)					
590 TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -
TOTAL OTHER SOURCES (NON-REVENUE)	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -
TOTAL SPECIAL PURPOSE EXPENDITURES	\$ 79,747	\$ 20,087	\$ 474,347	\$ 405,854	\$ 64,740
Beginning Restricted Fund Balance July 1,				\$ 21,119	\$ 150,498
Ending Restricted Fund Balance June 30,				\$ 150,498	\$ 85,758

RUTHERFORD COUNTY TENNESSEE

2012-2013

Drug Fund 122

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



DRUG CONTROL FUND
FUND 122
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
FINES, FORFEITURES & PENALTIES					
40390 OTHER STATUTORY LOCAL TAXES	\$ -	\$ -	\$ -	\$ -	\$ -
42140 DRUG CONTROL FINES-CIRCUIT CT.	80,776	90,000	90,000	83,310	80,000
42340 DRUG CONTROL FINES-GEN. SESS. CT.	104,427	110,000	110,000	131,019	110,000
42910 PROCEEDS FROM CONFISCATED PROP	302,592	250,000	265,000	262,667	250,000
TOTAL FINES, FORFEITURES & PENALTIES	\$ 487,795	\$ 450,000	\$ 465,000	\$ 476,996	\$ 440,000
CHARGES FOR CURRENT SERVICE					
43541 CONTRACT FOR ADMIN SERVICE	\$ -	\$ -	\$ 678	\$ 677	\$ -
TOTAL CHARGES FOR CURRENT SERVICE	\$ -	\$ -	\$ 678	\$ 677	\$ -
OTHER LOCAL REVENUES					
44110 INVESTMENT INCOME	\$ 1,891	\$ 1,500	\$ 655	\$ 705	\$ 500
44530 SALE OF EQUIPMENT	-	-	17,864	17,863	-
44570 CONTRIBUTIONS & GIFTS	-	-	977	978	-
TOTAL OTHER LOCAL REVENUES	\$ 1,891	\$ 1,500	\$ 19,496	\$ 19,546	\$ 500
OTHER SOURCES					
49700 INSURANCE RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER LOCAL REVENUES	\$ -				
TOTAL DRUG CONTROL REVENUES	\$ 489,686	\$ 451,500	\$ 485,174	\$ 497,218	\$ 440,500

EXPENDITURES					
54150 DRUG ENFORCEMENT					
107 DETECTIVE(S)	\$ -	\$ 150,517	\$ 150,517	\$ 150,385	\$ 158,800
115 SERGEANT(S)	-	87,435	75,435	71,297	45,835
186 LONGEVITY PAY	1,300	1,325	1,325	1,325	950
187 OVERTIME PAY	70,468	50,000	62,446	62,298	50,000
189 OTHER SALARIES & WAGES	232,174	-	-	-	-
196 IN-SERVICE TRAINING	12,804	30,000	36,000	30,188	30,000
201 SOCIAL SECURITY	18,213	17,940	17,968	17,067	15,850
204 STATE RETIREMENT	38,418	36,570	36,626	36,064	32,440
205 EMPLOYEE & DEPENDENT INSURANCE	64,933	70,180	70,180	65,144	62,730
209 DISABILITY INSURANCE	508	530	530	452	380
212 EMPLOYER MEDICARE	4,260	4,200	4,207	3,991	3,710
319 CONFIDENTIAL DRUG ENFORCEMENT	154,000	200,000	200,000	183,000	150,000
338 MAINT. & REPAIR SERV.- VEHICLE	13,140	35,000	20,000	11,559	20,000
357 VETERINARY SERVICES	1,668	6,500	6,500	4,485	6,500
401 ANIMAL FOOD & SUPPLIES	1,846	6,000	6,977	6,970	7,000
431 LAW ENFORCEMENT SUPPLIES	1,561	2,500	2,500	2,487	2,500
451 UNIFORMS	-	2,500	2,500	2,500	2,500
499 OTHER SUPPLIES AND MATERIALS	11,640	25,000	25,000	24,957	20,000
510 TRUSTEE'S COMMISSION	5,855	4,515	4,865	4,672	4,405
716 LAW ENFORCEMENT EQUIPMENT	4,515	30,000	30,000	29,857	25,000
718 MOTOR VEHICLES	18,300	-	9,000	8,359	-
TOTAL DRUG ENFORCEMENT	\$ 655,603	\$ 760,712	\$ 762,576	\$ 717,059	\$ 638,600

Adj. Beginning Fund Balance July 1,	\$ 686,288	\$ 466,447
Ending Fund Balance June 30,	\$ 466,447	\$ 268,347

RUTHERFORD COUNTY TENNESSEE

2012-2013

Road & Board Fund Highway/Public Works 131

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



**HIGHWAY
FUND 131**
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
COUNTY PROPERTY TAXES	\$ 537,486	\$ 828,132	\$ 839,384	\$ 838,787	\$ 848,319
LOCAL TAXES	3,459,339	3,460,500	3,464,000	3,496,923	3,393,740
OTHER LOCAL REVENUES	93,866	53,500	105,700	114,204	47,700
STATE OF TENNESSEE REVENUES	3,336,278	3,588,684	4,609,706	4,623,480	3,588,684
FEDERAL GOVERNMENT	101,719	-	33,763	33,763	-
OTHER SOURCES (NON-REVENUE)	-	-	2,871	5,778	-
REVENUE: ROAD AND BRIDGE	\$ 7,528,689	\$ 7,930,816	\$ 9,055,424	\$ 9,112,935	\$ 7,878,443

EXPENDITURES					
ADMINISTRATION	\$ 700,793	\$ 688,425	\$ 838,425	\$ 807,227	\$ 685,359
HIGHWAY & BRIDGE MNT.	5,024,884	6,003,245	5,906,345	5,376,389	5,985,350
OPER. & MAINT. OF EQUIP.	941,210	1,211,215	1,218,115	938,731	1,239,585
OTHER CHARGES	370,669	518,380	518,380	410,001	534,325
EMPLOYEE BENEFITS	136,904	173,320	183,320	169,980	209,320
CAPITAL OUTLAY	220,905	734,860	1,302,860	958,389	724,860
TRANSFERS OUT	-	-	-	-	-
EXPENDITURES: ROAD AND BRIDGE	\$ 7,395,365	\$ 9,329,445	\$ 9,967,445	\$ 8,660,717	\$ 9,378,799

Adj. Beginning Assigned Fund Balance July 1,

\$ 5,079,903

\$ 5,532,121

Decrease in Committed Fund Balance

15,945

Ending Assigned Fund Balance June 30,

\$ 5,532,121

\$ 4,047,710

FUND 131
HIGHWAY
STATEMENT OF ESTIMATED REVENUES

REVENUES	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
COUNTY PROPERTY TAXES					
40110 CURRENT PROPERTY TAX	\$ 511,385	\$ 811,577	\$ 814,777	\$ 814,525	\$ 818,873
40120 TRUSTEE'S COLL - PRIOR YEA	12,537	8,000	10,720	10,708	13,630
40130 CLERK & MASTER COLLECTIO	7,594	5,000	10,000	9,671	9,940
40140 INTEREST AND PENALTY	2,539	2,000	2,400	2,426	3,690
40150 PICK-UP TAXES	3,378	1,500	1,400	1,370	2,100
40161 PMNTS IN LIEU OF TAXES - TV	54	55	87	86	86
TOTAL COUNTY PROPERTY TAXES	\$ 537,486	\$ 828,132	\$ 839,384	\$ 838,787	\$ 848,319
LOCAL TAXES					
40210 LOCAL OPTION SALES TAX	\$ 362,889	\$ 168,000	\$ 278,000	\$ 290,461	\$ 260,000
40240 WHEEL TAX	2,864,219	2,850,000	2,942,500	2,929,817	2,865,000
40270 BUSINESS TAX	11,876	12,500	17,500	20,076	18,740
40280 MINERAL SEVERANCE TAX	220,355	430,000	226,000	256,569	250,000
TOTAL LOCAL TAXES	\$ 3,459,339	\$ 3,460,500	\$ 3,464,000	\$ 3,496,923	\$ 3,393,740
OTHER LOCAL REVENUES					
44110 INVESTMENT INCOME	\$ 35,319	\$ 23,500	\$ 19,200	\$ 20,092	\$ 17,700
44130 SALE OF MATERIALS & SUPPL	47,865	30,000	85,000	94,112	30,000
44170 MISCELLANEOUS REFUNDS	10,682	-	1,500	-	-
TOTAL OTHER LOCAL REVENUES	\$ 93,866	\$ 53,500	\$ 105,700	\$ 114,204	\$ 47,700
STATE OF TENNESSEE REVENUES					
46290 PUBLIC SAFETY GRANTS	\$ -	\$ -	\$ 22,509	\$ 22,509	\$ -
46410 BRIDGE PROGRAM	-	51,000	-	-	51,000
46420 STATE AID PROGRAM	-	280,000	832,601	832,601	280,000
46810 FLOOD CONTROL	11,759	11,500	15,112	15,112	11,500
46920 GASOLINE & MOTOR FUEL TA	3,161,776	3,100,000	3,550,000	3,563,778	3,100,000
46930 GASOLINE INSPECTION FEES	146,184	146,184	189,484	189,481	146,184
46980 OTHER STATE GRANTS	16,559	-	-	-	-
TOTAL STATE REVENUES	\$ 3,336,278	\$ 3,588,684	\$ 4,609,706	\$ 4,623,480	\$ 3,588,684
FEDERAL GOVERNMENT					
47230 DISASTER RELIEF	\$ 101,719	\$ -	\$ 33,763	\$ 33,763	\$ -
47590 OTHER FEDERAL THRU THE S	-	-	-	-	-
TOTAL FEDERAL REVENUES	\$ 101,719	\$ -	\$ 33,763	\$ 33,763	\$ -
OTHER SOURCES (NON-REVENUE)					
49700 INSURANCE RECOVERY	\$ -	\$ -	\$ 2,871	\$ 5,778	\$ -
49800 TRANSFERS IN	-	-	-	-	-
TOTAL OTHER SOURCES (NON-REV)	\$ -	\$ -	\$ 2,871	\$ 5,778	\$ -
REVENUE: ROAD AND BRIDGE	\$ 7,528,689	\$ 7,930,816	\$ 9,055,424	\$ 9,112,935	\$ 7,878,443

**FUND 131
HIGHWAY
STATEMENT OF APPROPRIATIONS**

		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
61000	ADMINISTRATION					
101	COUNTY OFFICIAL/ADMIN.	\$ 115,364	\$ 113,365	\$ 113,365	\$ 113,365	\$ 115,179
103	ASSISTANT(S)	62,308	64,845	64,845	64,840	69,845
161	SECRETARY(S)	81,611	84,900	84,900	84,892	90,435
186	LONGEVITY	1,300	1,375	1,375	1,375	1,450
187	OVERTIME PAY	-	750	750	-	750
191	BOARD & COMMITTEE MEMB	24,900	25,200	25,200	25,200	25,200
201	SOCIAL SECURITY	17,399	18,010	18,010	16,880	18,770
204	STATE RETIREMENT	32,938	33,525	33,525	33,429	35,200
205	EMPLOYEE & DEPENDENT INS	34,144	34,180	34,180	34,125	40,850
209	DISABILTY INSURANCE	548	590	590	522	610
212	EMPLOYER MEDICARE	4,069	4,215	4,215	4,127	4,320
307	COMMUNICATION	5,951	5,950	5,950	5,775	5,950
320	DUES AND MEMBERSHIPS	7,995	10,000	10,000	7,181	10,000
328	JANITORIAL SERVICES	6,306	9,000	9,000	7,500	9,000
332	LEGAL NOT, RECORDING, CT	935	2,500	2,500	1,110	2,500
337	MAINT. & REPAIR - OFFICE EQ	-	800	800	99	800
348	POSTAL CHARGES	748	800	800	794	800
349	PRINTING, STATIONERY & FO	1,278	2,000	2,000	1,714	2,500
355	TRAVEL	964	1,000	1,000	556	1,000
413	DRUGS & MEDICAL SUPPLIES	180	1,200	1,200	137	1,000
415	ELECTRICITY	22,522	23,400	23,400	22,130	23,400
434	NATRUAL GAS	10,925	20,000	20,000	7,663	15,000
435	OFFICE SUPPLIES	1,613	1,620	1,620	1,445	1,600
454	WATER AND SEWER	8,500	9,000	9,000	8,431	9,000
502	BUILDING AND CONTENTS IN	8,075	12,000	7,642	7,642	12,000
505	JUDGMENTS *	94,855	-	187,096	187,096	-
506	LIABILTIY INSURANCE	64,070	100,000	67,262	67,262	80,000
510	TRUSTEE'S COMMISSION	78,236	95,000	95,000	88,738	95,000
599	OTHER CHARGES	9,977	10,000	10,000	10,000	10,000
719	OFFICE EQUIPMENT	3,082	3,200	3,200	3,200	3,200
TOTAL ADMINISTRATION		\$ 700,793	\$ 688,425	\$ 838,425	\$ 807,227	\$ 685,359
62000	HIGHWAY & BRIDGE MAINT.					
141	FOREMEN	\$ 248,961	\$ 259,150	\$ 259,150	\$ 259,100	\$ 270,185
143	EQUIPMENT OPERATORS	769,235	859,375	859,375	790,990	962,480
147	TRUCK DRIVERS	317,571	363,340	363,340	275,666	295,355
149	LABORERS	20,800	26,455	26,455	-	-
186	LONGEVITY	13,600	13,800	13,800	12,575	12,875
187	OVERTIME PAY	11,126	20,000	20,000	5,927	20,000
201	SOCIAL SECURITY	81,815	95,610	95,610	80,185	96,700
204	STATE RETIREMENT	172,768	194,920	194,920	167,884	198,000
205	EMPLOYEE AND DEPENDENT	307,182	347,905	341,005	299,557	406,725
209	DISABILITY INSURANCE	2,961	3,325	3,325	2,719	3,430
212	EMPLOYER MEDICARE	19,135	22,365	22,365	18,754	22,600
321	ENGINEERING SERVICES	7,982	20,000	20,000	-	20,000
399	OTHER CONTRACTED SERVIC	30,838	125,000	125,000	62,336	125,000
402	ASPHALT	2,802,142	3,200,000	3,260,000	3,227,738	3,200,000

**FUND 131
HIGHWAY
STATEMENT OF APPROPRIATIONS**

		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
62000	HIGHWAY & BRIDGE MAINT. (cont.)					
409	CRUSHED STONE	\$ -	\$ 150,000	\$ -	\$ -	\$ 100,000
426	GENERAL CONSTRUCTION MA	1,168	10,000	10,000	6,436	10,000
440	PIPE-METAL	36,138	50,000	50,000	28,226	50,000
443	ROAD SIGNS	98,680	100,000	100,000	36,084	50,000
444	SALT	65,124	120,000	120,000	82,422	120,000
451	UNIFORMS	17,659	22,000	22,000	19,790	22,000
TOTAL HIGHWAY & BRIDGE MAINT.		\$ 5,024,884	\$ 6,003,245	\$ 5,906,345	\$ 5,376,389	\$ 5,985,350
63100	OPERATION & MAINT. OF EQUIP.					
141	FOREMEN	\$ 45,909	\$ 47,765	\$ 47,765	\$ 47,760	\$ 48,600
142	MECHANIC(S)	179,674	187,170	187,170	186,895	196,525
149	LABORERS	65,051	67,725	67,725	67,720	72,505
186	LONGEVITY	2,200	2,400	2,400	2,400	2,600
187	OVERTIME PAY	9,930	10,000	10,000	3,605	10,000
201	SOCIAL SECURITY	18,262	19,535	19,535	18,535	20,475
204	STATE RETIREMENT	38,269	39,825	39,825	38,979	41,910
205	EMPLOYEE & DEPENDENT INS	58,164	59,550	66,450	66,433	69,450
209	DISABILITY INSURANCE	637	675	675	610	730
212	EMPLOYER MEDICARE	4,271	4,570	4,570	4,335	4,790
336	MAINT. & REPAIR - EQUIP.	69,848	85,000	85,000	69,648	85,000
399	OTHER CONTRACTED SERVIC	13,316	30,000	30,000	10,936	30,000
412	DIESEL FUEL	195,237	300,000	300,000	170,880	300,000
418	EQUIPMENT AND MACHINERY	118,179	170,000	170,000	106,671	170,000
424	GARAGE SUPPLIES	9,367	10,000	10,000	4,226	10,000
425	GASOLINE	43,915	84,000	84,000	56,585	84,000
433	LUBRICANTS	6,930	15,000	15,000	11,891	15,000
450	TIRES AND TUBES	45,066	60,000	60,000	57,723	60,000
499	OTHER SUPPLIES AND MATER	16,985	18,000	18,000	12,896	18,000
TOTAL OPER. & MAINT. OF EQUIP.		\$ 941,210	\$ 1,211,215	\$ 1,218,115	\$ 938,731	\$ 1,239,585
65000	OTHER CHARGES					
103	ASSISTANT (S)	\$ 58,621	\$ 61,065	\$ 61,065	\$ 61,060	\$ 63,285
140	SALARY SUPPLEMENTS	10,000	10,000	10,000	10,000	10,000
141	FOREMEN	40,983	36,135	36,135	36,130	41,135
143	EQUIPMENT OPERATORS	83,401	89,385	89,385	88,837	91,275
161	SECRETARY (S)	38,273	39,815	39,815	39,810	40,355
186	LONGEVITY PAY	1,000	1,225	1,225	1,175	825
187	OVERTIME PAY	64	2,500	2,500	104	2,500
196	IN-SERVICE TRAINING	4,096	5,500	5,500	5,500	5,500
201	SOCIAL SECURITY	13,586	14,890	14,890	13,899	15,450
204	STATE RETIREMENT	29,368	30,350	30,350	29,972	31,630
205	EMPLOYEE & DEPENDENT INS	54,253	58,600	58,600	55,394	55,320
209	DISABILITY INSURANCE	484	530	530	458	550
212	EMPLOYER MEDICARE	3,177	3,485	3,485	3,250	3,600
307	COMMUNICATION	1,062	1,700	1,700	1,063	1,700
332	LEGAL NOTICES	17	500	500	74	500
336	MAINT. & REPAIR SERV. - EQU	2,867	15,000	15,000	14,926	20,000

**FUND 131
HIGHWAY
STATEMENT OF APPROPRIATIONS**

	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
65000 OTHER CHARGES (cont.)					
349 PRINTING, STATIONERY & FO	\$ -	\$ 500	\$ 500	\$ -	\$ 500
355 TRAVEL	1,333	4,000	4,000	4,000	4,000
399 OTHER CONTRACTED SERVIC	5,307	50,000	50,000	6,270	10,000
409 CRUSHED STONE	-	2,000	2,000	840	2,000
411 DATA PROCESSING SUPPLIES	634	900	900	174	900
412 DIESEL FUEL	10,711	20,000	20,000	18,336	20,000
418 EQUIPMENT & MACHINERY P	980	17,000	17,000	7,930	20,000
425 GASOLINE	4,504	8,000	8,000	5,185	8,000
426 GENERAL CONSTRUCTION MA	1,072	8,000	8,000	1,359	8,000
433 LUBRICANTS	185	1,000	1,000	348	1,000
435 OFFICE SUPPLIES	-	1,800	1,800	20	1,800
440 PIPE - METAL	-	5,000	5,000	208	5,000
450 TIRES AND TUBES	3,341	5,000	5,000	3,467	5,000
499 OTHER SUPPLIES AND MATER	1,350	4,500	4,500	47	4,500
790 OTHER EQUIPMENT	-	20,000	20,000	164	60,000
TOTAL OTHER CHARGES	\$ 370,669	\$ 318,380	\$ 318,380	\$ 410,001	\$ 534,325
66000 EMPLOYEE BENEFITS					
210 UNEMPLOYMENT COMPENSA	\$ 284	\$ 8,000	\$ 18,000	\$ 11,254	\$ 10,000
299 OTHER FRINGE BENEFITS	81,300	110,000	110,000	103,406	144,000
513 WORKER'S COMPENSATION IN	55,320	55,320	55,320	55,320	55,320
TOTAL EMPLOYEE BENEFITS	\$ 136,904	\$ 173,320	\$ 183,320	\$ 169,980	\$ 209,320
68000 CAPITAL OUTLAY					
705 BRIDGE CONSTRUCTION	\$ 80,169	\$ 150,000	\$ 150,000	\$ 24,195	\$ 150,000
707 BUILDING IMPROVEMENTS	3,145	5,000	5,000	2,344	5,000
714 HIGHWAY EQUIPMENT	137,591	300,000	290,000	73,990	290,000
726 STATE AID PROJECTS	-	279,860	857,860	857,860	279,860
TOTAL CAPITAL OUTLAY	\$ 220,905	\$ 734,860	\$ 1,302,860	\$ 958,389	\$ 724,860
99100 TRANSFERS OUT					
590 TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS OUT	\$ -				
EXPENDITURES: ROAD AND BRIDGE	\$ 7,395,365	\$ 9,329,445	\$ 9,967,445	\$ 8,660,717	\$ 9,378,799

RUTHERFORD COUNTY TENNESSEE

2012-2013

General Purpose School Fund 141

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



GENERAL PURPOSE SCHOOL FUND - 141

ESTIMATED REVENUES, EXPENDITURES, and AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES	\$ 102,031,802	\$ 101,646,569	\$ 103,525,686	\$ 104,854,965	\$ 105,279,182
LICENSES AND PERMITS	11,841	11,000	11,000	11,644	11,500
CHARGES FOR CURRENT SERVICES	160,868	224,987	203,987	109,849	201,987
OTHER LOCAL REVENUES	392,171	175,293	412,260	423,874	142,793
STATE OF TENNESSEE REVENUES	152,765,356	157,032,406	155,951,515	156,458,538	163,329,703
FEDERAL GOVERNMENT	1,331,570	1,124,250	1,301,398	1,317,385	1,237,850
OTHER SOURCES (NON-REVENUE)	345,600	225,000	225,000	244,233	225,000
REVENUE: GENERAL PURPOSE SCHOOL	\$ 257,039,206	\$ 260,439,505	\$ 261,630,846	\$ 263,420,489	\$ 270,428,015
EXPENDITURES					
REGULAR EDUCATION PRG.	\$ 137,374,424	\$ 141,235,597	\$ 140,767,934	\$ 138,154,794	\$ 149,339,296
ALTERNATIVE INSTRUCTION	1,573,093	1,605,298	1,599,668	1,523,693	1,765,107
SPECIAL EDUCATION PRG.	20,440,988	22,546,237	22,708,252	21,804,251	23,488,416
VOCATIONAL EDUCATION	10,078,555	10,680,625	11,168,162	10,763,745	10,898,174
ADULT EDUCATION PRG.	406,491	515,660	515,660	438,910	522,953
ATTENDANCE	595,078	610,469	628,957	614,126	688,650
HEALTH SERVICES	3,168,635	3,491,839	3,502,196	3,404,245	3,568,228
OTHER STUDENT SUPPORT	7,429,484	7,719,700	7,694,048	7,496,272	8,073,916
REGULAR INSTRUCTION PRG	8,530,104	8,772,013	8,730,417	8,425,053	8,870,392
ALTERNATIVE INSTRUCTION PRG	686,738	720,820	725,350	706,370	742,088
SPECIAL EDUCATION PRG	905,447	1,180,190	1,124,736	1,050,359	1,096,922
VOCATIONAL EDUCATION	152,732	170,903	182,597	179,903	191,326
ADULT PROGRAM	180,801	187,491	191,470	176,985	191,421
BOARD OF EDUCATION	4,525,731	4,728,206	4,837,456	4,775,205	5,029,844
OFFICE OF SUPERINTENDENT	453,748	489,713	540,303	502,255	512,708
OFFICE OF PRINCIPAL	14,349,924	15,054,610	15,085,737	14,855,175	15,739,438
FISCAL SERVICES	794,614	820,331	849,086	838,792	878,512
HUMAN RESOURCES/PERSONNEL	383,558	417,208	426,420	397,385	449,265
OPERATION OF PLANT	20,366,592	21,164,567	21,010,406	20,169,245	21,373,223
MAINTENANCE OF PLANT	6,106,010	6,170,550	6,167,580	6,041,310	6,295,224
TRANSPORTATION	12,463,677	13,142,843	13,339,727	13,277,371	13,894,480
CENTRAL AND OTHER	2,036,281	2,256,281	2,279,699	2,202,644	2,571,276
COMMUNITY SERVICES	26,382	40,000	40,300	25,285	40,000
EARLY CHILDHOOD EDUCATION	1,819,740	2,096,218	2,170,418	2,092,833	2,260,656
REGULAR CAPITAL OUTLAY	1,925	75,000	75,000	-	75,000
EDUCATION PRINCIPAL	672,691	932,649	932,649	932,649	1,047,197
EDUCATION INTEREST	73,104	74,776	74,776	74,776	76,809
EDUCATION OTHER DEBT SERVICE	250	250	250	250	250
OPERATING TRANSFERS	626,940	-	-	-	-
EXPEND.: GENERAL PURPOSE SCHOOL	\$ 256,223,738	\$ 266,900,044	\$ 267,369,254	\$ 260,923,879	\$ 279,680,771

Revenues over (under) Expenditures/Enc. \$ **2,496,610**

Estimated Revenues over (under) Appropriations \$ **(9,252,756)**

GENERAL PURPOSE SCHOOL FUND - 141

Change in FUND BALANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
Audited Actual	Original	Amended	Unaudited Actual	Estimated

REVENUE	\$ 257,039,206	\$ 260,439,505	\$ 261,630,846	\$ 263,420,489	\$ 270,428,015
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EXPENDITURES/APPROPRIATION	\$ 256,223,738	\$ 266,900,044	\$ 267,369,254	\$ 260,923,879	\$ 279,680,771
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Revenues over (under) Expenditures \$ **2,496,610**
 Estimated Revenues over (under) Appropriations \$ **(9,252,756)**

Un/Assigned Fund Balance July 1	\$ 19,102,084	\$ 21,654,992
Change to Un/Assigned Fund	2,552,908	(9,252,756)
Unassigned Fund Balance June 30	<u>\$ 21,654,992</u>	<u>\$ 12,402,236</u>

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

		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES						
LOCAL TAXES						
40110	CURRENT PROPERTY TAX	\$ 56,167,227	\$ 56,439,789	\$ 56,189,789	\$ 56,331,256	\$ 56,840,193
40120	TRUSTEE'S COLLECT. - PRIOR Y	1,326,161	900,000	1,174,212	1,174,873	946,080
40130	CLERK & MASTER COLLECTION	811,497	590,000	832,450	1,057,549	689,850
40140	INTEREST AND PENALTY	268,842	235,000	240,455	260,427	256,230
40150	PICK-UP TAXES	366,515	170,000	125,000	125,065	145,800
40161	PAY IN LIEU OF TAXES - TVA	6,005	5,980	5,980	5,961	5,969
40162	PMNTS IN LIEU OF TAXES - LOC	834,756	828,000	828,000	864,930	835,000
40210	LOCAL OPTION SALES TAX	37,676,314	37,850,000	39,500,000	40,313,193	41,000,000
40240	WHEEL TAX	3,254,968	3,235,000	3,235,000	3,320,660	3,247,700
40270	BUSINESS TAX	1,309,026	1,382,000	1,382,000	1,387,130	1,300,860
40350	INTERSTATE TELECOMMUNICA	10,492	10,800	12,800	13,920	11,500
TOTAL LOCAL TAXES		\$ 102,031,802	\$ 101,646,569	\$ 103,525,686	\$ 104,854,965	\$ 105,279,182
LICENSES AND PERMITS						
41110	MARRIAGE LICENSES	\$ 11,841	\$ 11,000	\$ 11,000	\$ 11,644	\$ 11,500
TOTAL LICENSES AND PERMITS		\$ 11,841	\$ 11,000	\$ 11,000	\$ 11,644	\$ 11,500
CHARGES FOR CURRENT SERVICES						
43513	TUITION - SUMMER SCHOOL	\$ 65,800	\$ 115,000	\$ 104,000	\$ 53,000	\$ 70,000
43515	TUITION - OTHER STATE SYSTE	-	-	-	-	-
43517	TUITION - OTHER	39,197	63,000	53,000	25,545	40,000
43541	CONTRACT ADM SRVS/OTHER I	10,416	10,000	10,000	10,809	10,000
43990	OTHER CHARGES FOR SERVICE	45,454	36,987	36,987	20,495	81,987
TOTAL CHARGES FOR CURRENT SERV		\$ 160,868	\$ 224,987	\$ 203,987	\$ 109,849	\$ 201,987
OTHER LOCAL REVENUES						
44110	INVESTMENT INCOME	\$ 176,600	\$ 102,500	\$ 102,500	\$ 100,501	\$ 70,000
44130	SALE OF MATERIALS AND SUPH	39,777	15,000	24,877	27,838	15,000
44170	MISCELLANEOUS REFUNDS	78,826	2,559	30,370	60,256	2,559
44530	SALE OF EQUIPMENT	10,983	4,000	4,000	3,515	4,000
44540	SALE OF PROPERTY	2,500	2,500	3,000	3,000	2,500
44570	CONTRIBUTIONS & GIFTS	73,358	25,500	193,160	198,635	25,500
44990	OTHER LOCAL REVENUES	10,128	23,234	54,353	30,130	23,234
TOTAL OTHER LOCAL REVENUES		\$ 392,171	\$ 175,293	\$ 412,260	\$ 423,874	\$ 142,793

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

		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES						
STATE OF TENNESSEE REVENUES						
46511	BASIC EDUCATION PROGRAM	\$ 135,701,290	\$ 151,947,000	\$ 150,687,000	\$ 150,661,000	\$ 157,724,400
46512	BEP - ARRA	12,030,710	-	-	-	-
46515	EARLY CHILDHOOD EDUCATIO	961,551	950,000	950,000	978,052	983,000
46550	DRIVER EDUCATION	188,314	180,000	199,397	199,397	180,000
46590	OTHER STATE EDUCATION FUN	143,651	379,788	404,831	611,697	379,788
46591	COORDINATED SCHOOL HEALT	180,000	-	-	-	-
46595	SSMS (STAR) - ARRA	92,563	-	-	-	-
46610	CAREER LADDER PROGRAM	1,042,250	1,151,829	1,151,829	1,010,513	1,151,829
46612	CAREER LADDER - EXTEND. CO	-	225,033	299,924	299,924	150,030
46615	EXTENDED CONTRACT - ARRA	151,243	-	-	-	-
46850	MIXED DRINK TAX	275,852	267,000	267,000	292,852	275,000
46851	STATE REVENUE SHARING - T.V	1,817,568	1,781,100	1,781,100	2,338,588	2,335,000
46980	OTHER STATE GRANTS	-	150,656	170,656	30,477	150,656
46981	SFSF SAFE SCHOOLS	179,300	-	-	-	-
46990	OTHER STATE REVENUES	1,064	-	39,778	36,037	-
TOTAL STATE OF TENNESSEE REVENUE		\$ 152,765,356	\$ 157,032,406	\$ 155,951,515	\$ 156,458,538	\$ 163,329,703
FEDERAL GOVERNMENT						
47143	EDUC OF HANDICAPPED ACT - I	\$ 303,866	\$ 305,000	\$ 507,148	\$ 507,148	\$ 450,000
47145	SPECIAL ED PRESCHOOL GRAN	41,215	42,000	-	-	-
47590	OTHER FEDERAL THROUGH ST	457,027	248,250	258,250	273,745	248,250
47640	ROTC REIMBURSEMENT	529,462	529,000	536,000	536,492	539,600
TOTAL FEDERAL GOVERNMENT REVENUE		\$ 1,331,570	\$ 1,124,250	\$ 1,301,398	\$ 1,317,385	\$ 1,237,850
OTHER SOURCES (NON-REVENUE)						
49800	TRANSFERS IN	\$ 345,600	\$ 225,000	\$ 225,000	\$ 244,233	\$ 225,000
TOTAL OTHER SOURCES (NON-REV)		\$ 345,600	\$ 225,000	\$ 225,000	\$ 244,233	\$ 225,000
REVENUES: GENERAL PURPOSE SCHOOLS		\$ 257,039,206	\$ 260,439,505	\$ 261,630,846	\$ 263,420,489	\$ 270,428,015

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

		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
71100	REG EDUCATION PRG -					
116	TEACHERS	\$ 89,014,336	\$ 92,559,678	\$ 92,394,948	\$ 91,944,548	\$ 98,720,523
117	CAREER LADDER PROGRAM	523,035	554,400	554,400	504,391	554,400
127	CAREER LADDER EXT. CONTRA	164,600	144,000	144,000	144,001	144,000
163	EDUCATIONAL ASSISTANTS	3,495,003	3,932,136	3,867,611	3,682,455	3,849,357
189	OTHER SALARIES & WAGES	1,075,617	1,186,630	1,186,630	1,076,159	1,220,799
201	SOCIAL SECURITY	5,670,996	5,948,364	5,914,149	5,866,584	6,321,592
204	STATE RETIREMENT	8,590,362	8,977,439	8,948,145	8,850,075	9,355,571
206	LIFE INSURANCE	115,816	109,759	110,089	110,036	112,226
207	MEDICAL INSURANCE	16,211,962	16,533,076	16,748,076	16,707,376	17,905,839
210	UNEMPLOYMENT COMPENSAT	166,439	140,000	215,000	181,735	180,000
212	EMPLOYER MEDICARE	1,327,527	1,396,264	1,385,940	1,373,176	1,483,745
299	OTHER FRINGE BENEFITS	206,525	231,534	203,534	195,076	240,320
336	MAINT. & REPAIR SERV. - EQUIP	995	4,500	4,500	-	4,500
369	CONTRACTS FOR SUBSTITUTE T	478,544	264,666	649,666	638,010	644,666
370	CONTRACTS FOR SUBSTITUTE T	930,998	1,377,965	1,117,965	1,051,016	1,032,965
399	OTHER CONTRACTED SERVICE	66,674	80,585	70,585	60,486	62,035
429	INSTRUCTIONAL SUPP & MAT	2,265,154	2,332,027	2,291,166	1,992,946	2,456,555
449	TEXTBOOKS	6,047,988	4,062,700	3,579,295	2,869,885	3,522,617
499	OTHER SUPPLIES AND MATERIA	191,718	57,900	187,900	176,536	264,100
535	FEE WAIVERS	63,309	60,000	70,861	70,861	60,000
599	OTHER CHARGES	199,411	218,000	259,500	252,866	322,000
722	REGULAR INSTRUCTION EQUIP	567,413	1,063,974	863,974	406,576	881,486
TOTAL REGULAR EDUCATION PRG:		\$ 137,374,424	\$ 141,235,597	\$ 140,767,934	\$ 138,154,794	\$ 149,339,296
71150	ALTERNATIVE INSTRUCTION					
116	TEACHERS	\$ 1,042,864	\$ 1,064,135	\$ 1,064,135	\$ 1,026,394	\$ 1,196,906
117	CAREER LADDER PROGRAM	6,946	8,000	8,000	7,985	8,000
163	EDUCATIONAL ASSISTANTS	106,829	114,968	114,968	101,404	118,112
201	SOCIAL SECURITY	70,065	71,791	72,151	69,002	80,055
204	STATE RETIREMENT	107,810	111,560	111,360	106,174	121,984
206	LIFE INSURANCE	1,552	1,453	1,393	1,372	1,453
207	MEDICAL INSURANCE	174,695	158,498	152,998	151,330	160,115
210	UNEMPLOYMENT COMPENSAT	-	11,000	4,140	-	4,000
212	EMPLOYER MEDICARE	16,386	16,851	16,831	16,136	18,789
299	OTHER FRINGE BENEFITS	2,586	2,774	2,424	2,310	3,025
369	CONTRACTS FOR SUBSTITUTE T	7,213	1,998	9,192	9,192	9,998
370	CONTRACTS FOR SUBSTITUTE T	11,292	10,070	9,376	8,298	10,070
399	OTHER CONTRACTED SERVICE	2,312	5,600	5,600	3,088	5,600
429	INSTRUCTIONAL SUPP & MAT	21,090	24,600	24,600	20,561	25,000
499	OTHER SUPPLIES AND MATERIA	-	-	-	-	-
790	OTHER EQUIPMENT	1,453	2,000	2,500	448	2,000
TOTAL ALTERNATIVE INSTRUCTION:		\$ 1,573,093	\$ 1,605,298	\$ 1,599,668	\$ 1,523,693	\$ 1,765,107

**FUND 141
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		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
71200	SPECIAL EDUCATION PROGRAM					
116	TEACHERS	\$ 9,749,225	\$ 10,510,624	\$ 10,440,233	\$ 10,151,281	\$ 10,705,992
117	CAREER LADDER PROGRAM	95,848	103,000	103,000	88,497	103,000
163	EDUCATIONAL ASSISTANTS	2,713,171	3,188,702	3,209,183	3,112,826	3,339,915
171	SPEECH PATHOLOGIST	1,245,648	1,418,952	1,395,312	1,226,401	1,339,629
189	OTHER SALARIES & WAGES	128,441	117,324	176,553	176,169	170,309
201	SOCIAL SECURITY	832,086	927,593	916,705	880,650	947,354
204	STATE RETIREMENT	1,356,932	1,503,955	1,500,571	1,442,427	1,521,907
206	LIFE INSURANCE	21,524	20,417	21,417	21,349	22,143
207	MEDICAL INSURANCE	2,832,403	2,954,376	3,075,376	3,065,531	3,456,805
210	UNEMPLOYMENT COMPENSATION	39,502	37,000	44,000	39,624	44,000
212	EMPLOYER MEDICARE	194,863	217,731	215,023	206,608	222,355
299	OTHER FRINGE BENEFITS	31,480	35,880	32,380	30,700	36,024
336	MAINT. & REPAIR SERV. - EQUIPMENT	-	20,000	20,000	157	20,000
369	CONTRACTS FOR SUBSTITUTE TEACHERS	45,345	37,747	61,747	56,988	61,747
370	CONTRACTS FOR SUBSTITUTE T	192,152	190,329	233,329	221,403	235,329
399	OTHER CONTRACTED SERVICES	754,632	900,000	900,000	909,844	900,000
429	INSTRUCTIONAL SUPP & MATERIALS	102,643	131,050	131,050	86,115	130,350
449	TEXTBOOKS	14,064	77,000	77,000	23,743	77,000
499	OTHER SUPPLIES AND MATERIALS	3,267	51,542	51,542	4,093	51,542
599	OTHER CHARGES	34,295	15,015	15,015	2,966	15,015
725	SPECIAL EDUCATION EQUIPMENT	53,466	88,000	88,816	56,878	88,000
TOTAL SPECIAL EDUCATION PRG		\$: 20,440,988	\$: 21,546,237	\$: 21,708,252	\$: 21,804,251	\$: 23,488,416
71300	VOCATIONAL ED. PROGRAM					
116	TEACHERS	\$ 6,923,449	\$ 7,442,783	\$ 7,291,471	\$ 6,962,559	\$ 7,369,420
117	CAREER LADDER PROGRAM	32,074	39,000	39,000	24,842	39,000
127	CAREER LADDER EXT. CONTRACTS	-	600	600	-	600
162	CLERICAL PERSONNEL	83,544	93,016	93,036	87,533	164,221
189	OTHER SALARIES & WAGES	5,213	6,000	6,000	4,840	6,000
196	IN-SERVICE TRAINING	3,785	-	-	-	-
201	SOCIAL SECURITY	424,854	458,524	447,644	426,415	458,663
204	STATE RETIREMENT	636,847	689,672	658,680	632,935	679,523
206	LIFE INSURANCE	8,130	7,565	7,555	7,548	8,093
207	MEDICAL INSURANCE	1,119,176	1,117,401	1,146,401	1,144,739	1,268,632
210	UNEMPLOYMENT COMPENSATION	4,976	17,000	9,000	6,050	3,000
212	EMPLOYER MEDICARE	99,364	107,626	104,932	99,818	107,650
299	OTHER FRINGE BENEFITS	15,422	17,669	14,669	14,102	17,251
336	MAINT. & REPAIR SERV. - EQUIPMENT	62,451	57,600	59,600	58,283	57,600
369	CONTRACTS FOR SUBSTITUTE TEACHERS	42,341	13,022	56,131	56,131	53,022
370	CONTRACTS FOR SUBSTITUTE T	103,645	65,659	116,321	116,321	119,659
399	OTHER CONTRACTED SERVICES	60,704	60,000	63,339	63,339	60,000

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		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
71300	VOCATIONAL ED. PROGRAM (cont.)					
429	INSTRUCTIONAL SUPP & MAT	\$ 201,521	\$ 228,788	\$ 190,360	\$ 190,211	\$ 227,140
448	T&I CONSTRUCTION MATERIAL	12,379	12,000	12,000	11,997	12,000
449	TEXTBOOKS	123,019	80,000	644,189	648,748	80,000
499	OTHER SUPPLIES AND MATERL	41,073	60,500	45,633	45,730	60,500
599	OTHER CHARGES	-	-	50,000	50,000	-
730	VOCATIONAL INSTR. EQUIPME	74,588	106,200	111,601	111,601	106,200
TOTAL VOCATIONAL EDUCATION		\$ 10,078,555	\$ 10,680,625	\$ 11,168,162	\$ 10,763,745	\$ 10,898,174
71600	ADULT EDUCATION PROGRAM					
116	TEACHERS	\$ 284,165	\$ 329,190	\$ 329,190	\$ 299,697	\$ 331,055
189	OTHER SALARIES & WAGES	23,572	43,098	43,098	26,811	44,074
201	SOCIAL SECURITY	18,856	22,747	22,877	20,067	22,919
204	STATE RETIREMENT	17,238	23,792	20,742	17,333	23,398
206	LIFE INSURANCE	178	146	166	164	146
207	MEDICAL INSURANCE	17,842	17,842	17,842	17,677	19,469
210	UNEMPLOYMENT COMPENSAT	-	-	4,500	4,442	3,000
212	EMPLOYER MEDICARE	4,410	5,332	5,352	4,694	5,373
299	OTHER FRINGE BENEFITS	403	513	393	371	519
399	OTHER CONTRACTED SVCS	4,937	5,000	5,209	8,919	5,000
429	INSTRUCTIONAL SUPP & MAT	27,170	36,800	35,091	14,978	36,800
499	OTHER SUPPLIES AND MATERL	4,653	10,000	10,000	7,950	10,000
790	OTHER EQUIPMENT	3,067	21,200	21,200	15,808	21,200
TOTAL ADULT EDUCATION PRG		\$ 406,491	\$ 515,660	\$ 515,660	\$ 438,910	\$ 522,953
72110	ATTENDANCE					
105	SUPERVISOR/DIRECTOR	\$ 75,191	\$ 75,926	\$ 75,943	\$ 75,942	\$ 76,438
117	CAREER LADDER PROGRAM	5,200	6,000	6,000	4,100	6,000
130	SOCIAL WORKERS	223,880	205,253	237,429	237,428	239,652
162	CLERICAL PERSONNEL	70,711	71,339	71,355	71,084	104,663
201	SOCIAL SECURITY	20,111	21,699	20,496	20,258	25,827
204	STATE RETIREMENT	32,735	35,007	30,742	33,079	41,884
206	LIFE INSURANCE	312	339	299	290	339
207	MEDICAL INSURANCE	50,487	59,063	50,563	50,469	55,741
212	EMPLOYER MEDICARE	5,302	5,093	5,520	5,477	6,061
299	OTHER FRINGE BENEFITS	704	811	671	647	968
355	TRAVEL	5,537	6,199	6,199	6,146	6,199
399	OTHER CONTRACTED SERVICE	99,694	105,165	104,670	99,440	106,303
499	OTHER SUPPLIES AND MATERL	2,324	9,500	9,500	4,971	9,500
524	IN SERVICE/STAFF DEVELOPME	170	-	495	495	-
599	OTHER CHARGES	-	6,000	6,000	2,000	6,000
704	ATTENDANCE & HEALTH EQUI	2,718	3,075	3,075	2,298	3,075
TOTAL ATTENDANCE		\$ 595,078	\$ 610,469	\$ 628,957	\$ 614,126	\$ 688,650

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		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72120	HEALTH SERVICES					
131	MEDICAL PERSONNEL	\$ 1,894,016	\$ 2,107,297	\$ 2,080,297	\$ 2,049,769	\$ 2,135,227
189	OTHER SALARIES & WAGES	386,654	399,255	377,829	376,811	382,469
201	SOCIAL SECURITY	137,964	151,717	148,715	146,914	152,392
204	STATE RETIREMENT	281,899	314,639	300,989	296,602	319,497
206	LIFE INSURANCE	2,583	2,469	2,489	2,467	2,469
207	MEDICAL INSURANCE	322,323	338,496	374,634	365,491	383,752
212	EMPLOYER MEDICARE	32,266	35,607	34,805	34,359	35,766
299	OTHER FRINGE BENEFITS	4,915	5,657	4,857	4,601	5,682
355	TRAVEL	19,819	22,704	23,104	18,539	22,704
369	CONTRACT FOR SUB TEACHERS	-	-	-	-	-
370	CONTRACT FOR SUBTEACHER-	-	-	-	-	-
399	OTHER CONTRACTED SERVICE	-	16,112	16,247	2,091	16,112
413	DRUGS AND MEDICAL SUPPLIE	3,046	9,700	9,700	2,736	9,700
499	OTHER SUPPLIES AND MATERIA	60,155	61,581	68,303	51,361	61,581
524	IN SERVICE/STAFF DEVELOPME	2,240	5,500	5,365	6,680	5,500
599	OTHER CHARGES	2,732	3,800	3,800	352	3,800
735	HEALTH EQUIPMENT	18,022	17,305	51,062	45,472	31,577
TOTAL HEALTH SERVICES		\$ 3,168,635	\$ 3,491,839	\$ 3,502,196	\$ 3,404,245	\$ 3,568,228
72130	OTHER STUDENT SUPPORT					
117	CAREER LADDER PROGRAM	\$ 37,000	\$ 39,000	\$ 39,000	\$ 33,000	\$ 39,000
123	GUIDANCE PERSONNEL	4,018,256	4,094,917	4,082,095	4,006,347	4,279,408
127	CAREER LADDER EXT. CONTRA	-	2,000	2,000	-	2,000
130	SOCIAL WORKERS	-	-	5,816	5,816	-
162	CLERICAL PERSONNEL	189,001	194,466	197,266	191,484	197,118
164	ATTENDANTS	278,794	360,982	348,276	303,961	356,831
189	OTHER SALARIES & WAGES	484,916	503,066	503,066	508,060	522,969
201	SOCIAL SECURITY	299,366	314,171	312,003	301,670	326,600
204	STATE RETIREMENT	462,243	491,238	472,451	464,508	492,626
206	LIFE INSURANCE	5,939	5,607	5,667	5,646	5,753
207	MEDICAL INSURANCE	859,683	866,788	869,288	867,299	971,402
210	UNEMPLOYMENT COMPENSAT	4,736	1,000	10,500	9,679	6,000
212	EMPLOYER MEDICARE	70,177	73,744	72,699	70,875	76,655
299	OTHER FRINGE BENEFITS	10,732	12,087	10,287	9,858	12,320
309	CONTRACTS W/GOVERNMENT	179,125	255,500	255,500	250,631	201,500
322	EVALUATION AND TESTING	383,328	402,065	359,864	333,549	402,065
355	TRAVEL	12,784	9,800	14,800	13,784	9,800
369	CONTRACTS FOR SUBSTITUTE	12,007	-	13,969	13,969	12,000
370	CONTRACTS FOR SUBSTITUTE	13,013	23,009	12,955	12,955	15,009
399	OTHER CONTRACTED SERVICE	74,292	15,640	73,890	74,232	106,640
499	OTHER SUPPLIES AND MATERIA	8,218	41,700	16,700	10,772	25,300

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		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72130 OTHER STUDENT SUPPORT (cont.)						
524	IN SERVICE/STAFF DEVELOPM	\$ 8,862	\$ 10,920	\$ 10,920	\$ 3,142	\$ 10,920
790	OTHER EQUIPMENT	17,010	2,000	5,036	5,036	2,000
TOTAL OTHER STUDENT SUPPORT		\$ 7,429,484	\$ 7,719,700	\$ 7,694,048	\$ 7,496,272	\$ 8,073,916
72210 REG. INSTRUCTION PROGRAM						
105	SUPERVISOR/DIRECTOR	\$ 630,516	\$ 619,339	\$ 620,258	\$ 620,258	\$ 620,943
117	CAREER LADDER PROGRAM	86,998	88,000	88,000	77,042	88,000
127	CAREER LADDER EXT. CONTRA	14,000	16,000	16,000	10,000	16,000
129	LIBRARIANS	2,539,323	2,567,775	2,579,775	2,552,718	2,664,658
132	MATERIALS SUPERVISOR	39,698	41,692	41,692	40,097	41,980
138	INSTR. COMPUTER PERSONNEL	1,488,837	1,561,345	1,518,426	1,483,306	1,479,035
161	SECRETARY(S)	70,555	70,508	70,734	70,730	72,858
162	CLERICAL PERSONNEL	69,614	70,232	70,247	69,981	74,199
163	EDUCATIONAL ASSISTANTS	508,838	574,816	561,451	522,204	575,957
189	OTHER SALARIES & WAGES	612,663	625,369	630,524	616,416	620,681
196	IN-SERVICE TRAINING	5,411	15,500	15,500	6,000	15,500
201	SOCIAL SECURITY	364,927	378,189	374,835	366,117	379,503
204	STATE RETIREMENT	575,431	586,393	589,471	569,766	581,292
206	LIFE INSURANCE	6,850	6,196	6,226	6,188	6,341
207	MEDICAL INSURANCE	963,664	947,420	945,890	934,320	1,016,896
210	UNEMPLOYMENT COMPENSAT	1,366	1,000	1,000	-	1,000
212	EMPLOYER MEDICARE	85,389	88,763	87,712	85,662	89,068
299	OTHER FRINGE BENEFITS	13,110	14,331	12,531	11,905	14,146
336	MAINT. & REPAIR SERV. - EQUIP	-	1,500	1,500	-	1,500
355	TRAVEL	40,540	47,300	47,300	37,039	47,300
369	CONTRACTS FOR SUBSTITUTE T	7,219	-	9,000	8,263	9,000
370	CONTRACTS FOR SUBSTITUTE T	21,004	36,203	25,203	24,825	27,203
399	OTHER CONTRACTED SERVICE	78,945	87,726	88,726	65,662	98,433
432	LIBRARY BOOKS	172,132	114,366	116,394	116,394	116,649
499	OTHER SUPPLIES AND MATERIA	29,261	71,050	71,022	39,102	71,250
524	IN SERVICE/STAFF DEVELOPME	68,244	120,000	120,000	74,939	120,000
790	OTHER EQUIPMENT	35,569	21,000	21,000	16,120	21,000
TOTAL REGULAR INSTRUCTION PRG		\$ 8,530,104	\$ 8,772,013	\$ 8,730,417	\$ 8,425,053	\$ 8,870,392
72215 ALTERNATIVE INSTRUCTION PROGRAM						
105	SUPERVISOR/DIRECTOR	\$ 163,501	\$ 168,347	\$ 168,167	\$ 164,665	\$ 165,094
117	CAREER LADDER PROGRAM	7,946	8,000	8,000	6,989	8,000
123	GUIDANCE PERSONNEL	109,627	113,564	112,849	113,589	114,332
127	CAREER LADDER EXTENDED C	-	1,000	1,000	-	1,000
129	LIBRARIANS	49,956	52,600	52,615	52,013	53,246
162	CLERICAL PERSONNEL	49,186	52,847	52,859	49,243	54,444

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		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72215	ALTERNATIVE INSTRUCTION PROGRAM (cont.)					
189	OTHER SALARIES & WAGES	\$ 128,799	\$ 138,754	\$ 139,467	\$ 142,833	\$ 148,230
201	SOCIAL SECURITY	30,725	32,388	32,299	31,917	32,946
204	STATE RETIREMENT	45,011	52,215	47,202	48,919	52,479
206	LIFE INSURANCE	573	533	533	533	533
207	MEDICAL INSURANCE	73,586	69,501	72,001	71,316	80,061
210	UNEMPLOYMENT COMPENSATION			-	-	-
212	EMPLOYER MEDICARE	7,186	7,602	7,559	7,465	7,733
299	OTHER FRINGE BENEFITS	1,081	1,210	1,040	999	1,231
369	CONTRACTS FOR SUBSTITUTE	719	-	1,000	599	1,000
370	CONTRACTS FOR SUBSTITUTE	751	1,609	1,109	443	1,109
399	OTHER CONTRACTED SERVICE	2,629	-	1,197	1,197	-
432	LIBRARY BOOKS	6,768	2,000	2,000	824	2,000
499	OTHER SUPPLIES AND MATERI	4,304	12,400	17,703	11,062	12,400
524	IN SERVICE/STAFF DEVELOPME	3,158	2,000	2,000	739	2,000
599	OTHER CHARGES	-	250	750	-	250
790	OTHER EQUIPMENT	1,233	4,000	4,000	1,027	4,000
TOTAL REGULAR INSTRUCTION PRG		\$ 686,738	\$ 720,820	\$ 725,350	\$ 706,370	\$ 742,088
72220	SPECIAL EDUCATION PROGRAM					
105	SUPERVISOR/DIRECTOR	\$ 151,950	\$ 153,439	\$ 153,470	\$ 153,470	\$ 154,475
117	CAREER LADDER PROGRAM	20,443	20,400	20,400	19,903	20,400
124	PSYCHOLOGICAL PERSONNEL	414,009	526,740	469,455	439,132	434,896
127	CAREER LADDER EXT. CONTRA	6,000	4,000	6,000	6,000	4,000
162	CLERICAL PERSONNEL	32,475	34,286	34,596	34,596	34,522
189	OTHER SALARIES & WAGES	4,000	-	10,254	10,254	-
196	IN-SERVICE TRAINING	300	6,000	6,000	350	6,000
201	SOCIAL SECURITY	37,764	45,110	42,219	40,096	39,631
204	STATE RETIREMENT	58,106	68,642	64,508	61,177	59,417
206	LIFE INSURANCE	538	581	501	495	582
207	MEDICAL INSURANCE	64,413	76,627	74,027	72,222	101,738
212	EMPLOYER MEDICARE	8,831	10,587	9,878	9,377	9,300
299	OTHER FRINGE BENEFITS	1,326	1,643	1,293	1,237	1,435
355	TRAVEL	76,188	97,926	82,535	78,786	97,926
370	CONTRACTS FOR SUBSTITUTE	-	1,609	-	-	-
399	OTHER CONTRACTED SERVICE	9,302	21,000	21,000	12,402	21,000
499	OTHER SUPPLIES AND MATERI	2,277	48,162	50,162	49,448	48,162
524	IN SERVICE/STAFF DEVELOPME	11,202	24,400	24,400	19,157	24,400
599	OTHER CHARGES	5,447	11,500	46,500	41,778	11,500
790	OTHER EQUIPMENT	877	27,538	7,538	479	27,538
TOTAL SPECIAL EDUCATION PRG		\$ 905,447	\$ 1,180,190	\$ 1,124,736	\$ 1,050,359	\$ 1,096,922

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		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72230	VOCATIONAL EDUCATION					
105	SUPERVISOR/DIRECTOR	\$ 88,325	\$ 89,194	\$ 89,212	\$ 89,211	\$ 89,796
162	CLERICAL PERSONNEL	22,845	23,992	24,107	23,512	31,405
201	SOCIAL SECURITY	6,822	6,848	6,855	6,901	7,333
204	STATE RETIREMENT	10,881	11,105	11,020	10,838	11,959
206	LIFE INSURANCE	91	98	88	85	98
207	MEDICAL INSURANCE	6,598	8,798	6,780	6,598	9,735
212	EMPLOYER MEDICARE	1,595	1,608	1,630	1,620	1,721
299	OTHER FRINGE BENEFITS	240	260	230	221	279
355	TRAVEL	10,716	21,000	18,920	17,162	21,000
399	OTHER CONTRACTED SERVICE	-	-	10,000	10,000	10,000
499	OTHER SUPPLIES AND MATERIA	790	4,000	80	80	4,000
524	IN SERVICE/STAFF DEVELOPME	3,828	4,000	13,675	13,675	4,000
TOTAL VOCATIONAL EDUCATION		\$ 151,731	\$ 170,903	\$ 181,597	\$ 179,903	\$ 191,326
72260	ADULT PROGRAM					
105	SUPERVISOR/DIRECTOR	\$ 88,325	\$ 89,194	\$ 89,212	\$ 89,211	\$ 89,796
162	CLERICAL PERSONNEL	46,700	49,967	49,967	45,386	51,983
201	SOCIAL SECURITY	2,861	3,050	3,050	2,780	3,011
204	STATE RETIREMENT	13,896	12,406	16,375	13,810	12,567
206	LIFE INSURANCE	134	98	128	122	98
207	MEDICAL INSURANCE	13,234	13,235	13,235	13,234	14,428
212	EMPLOYER MEDICARE	669	721	721	650	711
299	OTHER FRINGE BENEFITS	293	320	282	266	327
355	TRAVEL	1,543	2,000	2,000	1,335	2,000
499	OTHER SUPPLIES AND MATERIA	2,477	2,500	2,500	1,258	2,500
524	IN SERVICE/STAFF DEVELOPME	2,233	3,500	3,500	2,100	3,500
599	OTHER CHARGES	445	6,000	6,000	5,524	6,000
790	OTHER EQUIPMENT	7,991	4,500	4,500	1,309	4,500
TOTAL ADULT PROGRAM		\$ 180,801	\$ 187,491	\$ 191,470	\$ 176,985	\$ 191,421
72310	BOARD OF EDUCATION					
118	SECRETARY TO BOARD	\$ 115,405	\$ 116,504	\$ 116,512	\$ 116,392	\$ 119,859
189	OTHER SALARIES & WAGES	-	15,080	15,290	15,082	15,138
191	BOARD & COM. MEMBERS FEES	57,377	90,000	90,000	71,368	90,000
201	SOCIAL SECURITY	10,663	13,564	13,648	12,487	13,748
204	STATE RETIREMENT	13,307	14,727	14,685	14,664	15,210
206	LIFE INSURANCE	84	98	78	71	98
207	MEDICAL INSURANCE	1,507,287	1,581,398	1,581,398	1,570,992	1,814,393
212	EMPLOYER MEDICARE	2,494	3,178	3,191	2,921	3,222
299	OTHER FRINGE BENEFITS	247	268	238	222	310
305	AUDIT SERVICES	44,000	48,000	46,044	46,044	48,000

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

		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72310	BOARD OF EDUCATION (cont.)					
320	DUES AND MEMBERSHIPS	\$ 14,154	\$ 10,000	\$ 9,220	\$ 9,220	\$ 10,000
331	LEGAL SERVICES	40,462	50,000	49,604	47,751	50,000
399	OTHER CONTRACTED SERVICE	4,000	4,000	16,000	15,985	4,000
506	LIABILITY INSURANCE	323,500	323,500	400,527	400,527	325,977
510	TRUSTEE'S COMMISSION	1,811,854	1,878,000	1,898,000	1,869,210	1,940,000
513	WORKMAN'S COMP. INSURANCE	526,381	526,381	526,381	526,381	526,381
524	IN SERVICE/STAFF DEVELOPMENT	17,713	17,500	20,632	20,632	17,500
533	CRIMINAL INVESTIGATION OF	36,804	36,008	36,008	35,256	36,008
TOTAL BOARD OF EDUCATION		\$ 4,525,731	\$ 4,728,206	\$ 4,837,456	\$ 4,775,205	\$ 5,029,844
72320	DIRECTOR OF SCHOOLS					
101	COUNTY OFFICIAL/ADMINISTRATIVE	\$ 128,619	\$ 129,880	\$ 170,306	\$ 162,306	\$ 140,000
127	CAREER LADDER EXTENDED CARE	1,000	1,000	1,000	1,000	1,000
189	OTHER SALARIES & WAGES	36,085	36,361	36,369	36,249	33,110
201	SOCIAL SECURITY	8,579	8,255	10,761	10,347	9,673
204	STATE RETIREMENT	17,362	16,261	17,025	16,250	16,634
206	LIFE INSURANCE	104	98	97	97	98
207	MEDICAL INSURANCE	20,946	20,947	20,946	20,946	23,178
212	EMPLOYER MEDICARE	2,457	2,481	3,067	2,948	2,458
299	OTHER FRINGE BENEFITS	7,504	7,571	7,481	7,476	398
307	COMMUNICATION	119,068	116,059	130,059	126,910	130,059
320	DUES AND MEMBERSHIPS	1,150	1,000	6,453	6,453	6,300
348	POSTAL CHARGES	40,854	43,800	43,800	29,029	43,800
355	TRAVEL	279	6,000	1,000	111	6,000
399	OTHER CONTRACTED SERVICE	31,960	40,000	46,000	43,354	40,000
524	IN SERVICE/STAFF DEVELOPMENT	6,298	12,000	8,000	5,879	12,000
599	OTHER CHARGES	28,042	40,000	31,939	26,575	40,000
701	ADMINISTRATION EQUIPMENT	3,441	8,000	6,000	6,326	8,000
TOTAL OFFICE OF SUPERINTENDENT		\$ 453,748	\$ 489,713	\$ 540,303	\$ 502,255	\$ 512,708
72410	OFFICE OF THE PRINCIPAL					
104	PRINCIPALS	\$ 3,449,117	\$ 3,455,074	\$ 3,484,644	\$ 3,480,612	\$ 3,587,692
117	CAREER LADDER PROGRAM	105,000	114,000	114,000	86,000	114,000
119	ACCOUNTANTS/BOOKKEEPERS	682,278	705,785	726,235	703,498	722,654
127	CAREER LADDER EXT. CONTRACT	95,600	110,000	110,000	75,400	110,000
139	ASSISTANT PRINCIPAL(S)	3,798,939	3,871,436	3,787,254	3,758,434	4,227,601
161	SECRETARY(S)	1,047,180	1,146,570	1,134,995	1,083,242	1,150,796
162	CLERICAL PERSONNEL	1,120,305	1,183,405	1,182,830	1,170,162	1,211,546
189	OTHER SALARIES & WAGES	-	203,985	200,985	188,388	25,000
201	SOCIAL SECURITY	621,508	642,124	647,006	635,073	674,905
204	STATE RETIREMENT	1,009,799	1,025,734	1,056,912	1,021,811	1,062,612

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

		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72410	OFFICE OF THE PRINCIPAL (cont.)					
206	LIFE INSURANCE	\$ 11,344	\$ 10,743	\$ 10,683	\$ 10,654	\$ 10,794
207	MEDICAL INSURANCE	1,619,619	1,692,270	1,736,270	1,731,668	1,916,395
210	UNEMPLOYMENT COMPENSATION	13,496	5,000	5,000	4,210	5,000
212	EMPLOYER MEDICARE	145,354	153,240	151,879	149,053	158,395
299	OTHER FRINGE BENEFITS	21,548	24,684	20,484	19,615	25,070
307	COMMUNICATION	317,872	334,000	348,000	353,713	348,000
320	DUES AND MEMBERSHIPS	36,200	34,900	39,450	39,450	36,200
369	CONTRACTS FOR SUBSTITUTE	14,629	-	5,827	5,827	10,000
370	CONTRACTS FOR SUBSTITUTE	12,540	19,791	15,937	15,937	17,791
399	OTHER CONTRACTED SERVICES	88,901	86,871	72,369	91,975	88,219
435	OFFICE SUPPLIES	890	24,200	14,200	9,898	24,200
599	OTHER CHARGES	114,924	132,798	149,271	149,271	134,568
701	ADMINISTRATION EQUIPMENT	22,881	78,000	71,506	71,284	78,000
TOTAL OFFICE OF PRINCIPAL		\$ 14,349,924	\$ 15,054,610	\$ 15,085,737	\$ 14,855,175	\$ 15,739,438
72510	FISCAL SERVICES					
105	SUPERVISOR/DIRECTOR	\$ 210,118	\$ 212,179	\$ 212,225	\$ 212,224	\$ 218,746
119	ACCOUNTANTS/BOOKKEEPERS	263,225	276,098	285,912	284,464	296,396
122	PURCHASING PERSONNEL	86,719	89,029	89,036	88,923	91,684
201	SOCIAL SECURITY	34,040	34,927	35,499	35,375	36,713
204	STATE RETIREMENT	70,792	69,856	77,159	73,931	77,006
206	LIFE INSURANCE	635	581	631	624	630
207	MEDICAL INSURANCE	82,667	87,135	98,135	97,972	106,324
212	EMPLOYER MEDICARE	7,957	8,198	8,301	8,273	8,617
299	OTHER FRINGE BENEFITS	1,197	1,328	1,188	1,146	1,396
355	TRAVEL	1,419	2,000	2,000	1,204	2,000
399	OTHER CONTRACTED SERVICES	2,470	1,000	2,215	2,215	1,000
435	OFFICE SUPPLIES	21,682	23,000	21,806	17,858	23,000
499	OTHER SUPPLIES AND MATERIALS	1,426	2,000	1,000	602	2,000
524	IN SERVICE/STAFF DEVELOPMENT	4,015	5,000	2,212	2,212	5,000
701	ADMINISTRATION EQUIPMENT	6,251	8,000	11,767	11,767	8,000
TOTAL FISCAL SERVICES		\$ 794,614	\$ 820,331	\$ 849,086	\$ 838,792	\$ 878,312
72520	HUMAN RESOURCES/PERSONNEL					
105	SUPERVISOR/DIRECTOR	\$ 98,310	\$ 99,276	\$ 99,296	\$ 99,296	\$ 99,947
162	CLERICAL PERSONNEL	103,871	106,489	114,704	113,787	108,790
189	OTHER SALARIES & WAGES	76,866	78,267	78,281	78,281	78,823
201	SOCIAL SECURITY	16,926	17,192	17,759	17,696	17,404
204	STATE RETIREMENT	28,983	29,528	30,575	29,615	29,681
206	LIFE INSURANCE	260	243	243	242	243
207	MEDICAL INSURANCE	38,540	38,541	37,841	37,143	42,646

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

		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72520	HUMAN RESOURCES/PERSONNEL (cont.)					
212	EMPLOYER MEDICARE	\$ 3,958	\$ 4,035	\$ 4,154	\$ 4,139	\$ 4,086
299	OTHER FRINGE BENEFITS	590	642	572	547	650
355	TRAVEL	507	5,000	5,000	928	5,000
399	OTHER CONTRACTED SERVICE	1,470	16,995	15,368	2,434	40,995
499	OTHER SUPPLIES AND MATERIA	3,078	10,000	10,000	2,991	10,000
524	IN SERVICE/STAFF DEVELOPME	6,534	6,000	6,000	3,659	6,000
701	ADMINISTRATION EQUIPMENT	3,664	5,000	6,627	6,627	5,000
TOTAL HUMAN RESOURCES/PERSONNEL		\$ 383,558	\$ 417,208	\$ 426,420	\$ 397,385	\$ 449,265
72610	OPERATION OF PLANT					
166	CUSTODIAL PERSONNEL	\$ 5,329,331	\$ 5,463,566	\$ 5,373,566	\$ 5,348,921	\$ 5,708,344
201	SOCIAL SECURITY	320,495	330,347	323,267	321,573	345,355
204	STATE RETIREMENT	662,837	646,686	658,110	634,693	679,346
206	LIFE INSURANCE	10,731	10,455	10,055	9,990	10,503
207	MEDICAL INSURANCE	1,054,237	1,050,237	1,116,237	1,103,856	1,246,041
210	UNEMPLOYMENT COMPENSAT	78,163	24,000	91,000	73,689	64,000
212	EMPLOYER MEDICARE	74,962	77,544	75,539	75,214	81,058
299	OTHER FRINGE BENEFITS	10,893	12,871	10,471	10,086	13,129
399	OTHER CONTRACTED SERVICE	421,924	603,236	603,236	526,399	603,236
410	CUSTODIAL SUPPLIES	592,045	652,625	652,625	654,379	652,625
415	ELECTRICITY	8,947,384	8,725,000	8,725,000	8,627,045	8,725,000
434	NATURAL GAS	1,410,742	2,015,000	1,790,274	1,226,147	1,793,500
454	WATER AND SEWER	1,024,891	1,079,000	1,104,000	1,131,084	977,086
499	OTHER SUPPLIES AND MATERIA	9,245	20,000	20,000	2,263	20,000
502	BUILDING & CONTENTS INSURA	343,500	343,500	343,500	343,500	343,500
599	OTHER CHARGES	27,762	20,000	23,026	28,983	20,000
720	PLANT OPERATION EQUIPMENT	47,450	90,500	90,500	51,424	90,500
TOTAL OPERATION OF PLANT		\$ 20,366,592	\$ 21,164,567	\$ 21,010,406	\$ 20,169,245	\$ 21,373,223
72620	MAINTENANCE OF PLANT					
105	SUPERVISOR/DIRECTOR	\$ 402,209	\$ 406,156	\$ 406,241	\$ 406,241	\$ 414,207
161	SECRETARY(S)	114,074	116,937	116,882	116,520	117,743
167	MAINTENANCE PERSONNEL	1,873,577	1,988,684	1,988,684	1,965,077	2,012,298
201	SOCIAL SECURITY	144,132	151,962	151,814	150,237	153,927
204	STATE RETIREMENT	269,925	317,488	317,492	314,460	322,865
206	LIFE INSURANCE	2,986	2,808	2,878	2,875	2,905
207	MEDICAL INSURANCE	432,888	447,671	445,171	443,312	486,898
210	UNEMPLOYMENT COMPENSAT	97	1,000	1,000	-	1,000
212	EMPLOYER MEDICARE	33,707	35,667	35,497	35,137	36,129
299	OTHER FRINGE BENEFITS	5,108	5,777	5,077	4,866	5,852
329	LAUNDRY SERVICE	17,736	14,400	17,900	17,460	14,400

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

EXPENDITURES	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
72620 MAINTENANCE OF PLANT (cont.)					
335 MAINT. & REPAIR SERV. - BLDG	655,953	705,000	650,000	635,216	750,000
336 MAINT. & REPAIR SERV. - EQUIP	453,792	500,000	570,000	583,647	500,000
355 TRAVEL	-	16,000	8,000	-	16,000
399 OTHER CONTRACTED SERVICE	693,962	615,000	544,344	457,477	615,000
499 OTHER SUPPLIES AND MATERIA	827,561	681,000	739,000	742,325	681,000
511 VEHICLE AND EQUIPMENT INSU	68,000	68,000	68,000	68,000	68,000
524 IN SERVICE/STAFF DEVELOPME	7,814	-	1,600	1,512	-
599 OTHER CHARGES	15,816	10,000	11,000	10,208	10,000
717 MAINTENANCE EQUIPMENT	86,671	87,000	87,000	86,742	87,000
TOTAL MAINTENANCE OF PLANT	\$ 6,106,010	\$ 6,170,550	\$ 6,167,580	\$ 6,041,310	\$ 6,295,224
72710 TRANSPORTATION					
105 SUPERVISOR/DIRECTOR	\$ 67,539	\$ 68,845	\$ 68,860	\$ 68,860	\$ 71,361
162 CLERICAL PERSONNEL	90,209	118,014	121,194	119,652	122,582
189 OTHER SALARIES & WAGES	37,310	37,642	37,510	37,507	37,901
201 SOCIAL SECURITY	11,559	13,582	13,622	13,516	14,026
204 STATE RETIREMENT	24,655	28,377	28,764	28,569	29,421
206 LIFE INSURANCE	260	243	293	290	291
207 MEDICAL INSURANCE	32,793	32,793	29,493	28,771	32,563
212 EMPLOYER MEDICARE	2,703	3,188	3,192	3,161	3,292
299 OTHER FRINGE BENEFITS	423	516	456	440	533
312 CONTRACTS W/PRIVATE AGENC	307,201	305,000	326,700	323,640	305,000
313 CONTRACTS W/PARENTS	126	4,000	4,000	-	4,000
315 CONTRACTS W/VEHICLE OWNE	11,707,194	12,323,663	12,498,663	12,474,167	13,066,530
355 TRAVEL	3,563	5,500	5,500	2,066	5,500
399 OTHER CONTRACTED SERVICE	25,439	20,180	20,180	9,554	35,180
499 OTHER SUPPLIES AND MATERIA	9,139	10,000	10,000	6,686	20,000
511 VEHICLE & EQUIPMENT INSURA	80,000	80,000	64,000	63,908	80,000
524 IN SERVICE/STAFF DEVELOPME	2,097	4,400	4,400	-	4,400
599 OTHER CHARGES	23,708	30,000	30,000	24,778	30,000
701 ADMINISTRATION EQUIPMENT	343	29,000	20,000	19,923	4,000
729 TRANSPORTATION EQUIPMENT	37,416	27,900	52,900	51,883	27,900
TOTAL TRANSPORTATION	\$ 12,463,677	\$ 13,142,843	\$ 13,339,727	\$ 13,277,371	\$ 13,894,480
72810 CENTRAL AND OTHER					
105 SUPERVISOR/DIRECTOR	\$ 168,491	\$ 170,942	\$ 173,394	\$ 171,776	\$ 172,924
120 COMPUTER PROGRAMMER(S)	845,888	972,588	884,973	874,825	966,881
162 CLERICAL PERSONNEL	66,459	68,709	68,724	68,463	69,183
189 OTHER SALARIES & WAGES	187,599	226,742	232,642	231,404	304,037
201 SOCIAL SECURITY	77,284	87,059	83,025	82,253	91,539
204 STATE RETIREMENT	160,330	181,887	171,616	169,933	189,117

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

		2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72810	CENTRAL AND OTHER (cont.)					
206	LIFE INSURANCE	\$ 1,235	\$ 1,162	\$ 1,222	\$ 1,215	\$ 1,307
207	MEDICAL INSURANCE	161,428	163,113	177,113	173,341	187,986
210	UNEMPLOYMENT COMPENSAT	-	4,500	9,000	7,150	4,500
212	EMPLOYER MEDICARE	18,074	20,433	19,424	19,236	21,485
299	OTHER FRINGE BENEFITS	2,726	3,309	2,729	2,630	3,480
317	DATA PROCESSING SERVICES	90,278	24,669	64,669	56,064	114,669
336	MAINT. & REPAIR SERV. - EQUIP	17,579	34,000	34,000	29,111	34,000
355	TRAVEL	9,418	18,000	18,000	10,152	18,000
399	OTHER CONTRACTED SERVICE	49,446	41,768	35,768	34,906	41,768
411	DATA PROCESSING SUPPLIES	71,248	115,200	155,200	143,574	208,200
499	OTHER SUPPLIES AND MATERIA	61,729	53,200	65,200	61,481	53,200
524	IN SERVICE/STAFF DEVELOPME	6,136	5,000	10,000	7,460	10,000
599	OTHER CHARGES	-	-	-	-	-
701	ADMINISTRATION EQUIPMENT	2,540	2,000	2,000	1,524	2,000
709	DATA PROCESSING EQUIPMENT	6,366	12,000	17,000	12,175	17,000
790	OTHER EQUIPMENT	32,026	50,000	54,000	43,972	60,000
TOTAL CENTRAL AND OTHER		\$ 2,036,281	\$ 2,256,281	\$ 2,279,699	\$ 2,202,644	\$ 2,571,276
73300	COMMUNITY SERVICES					
599	OTHER CHARGES	\$ 26,382	\$ 40,000	\$ 40,300	\$ 25,285	\$ 40,000
TOTAL COMMUNITY SERVICES		\$ 26,382	\$ 40,000	\$ 40,300	\$ 25,285	\$ 40,000
73400	EARLY CHILDHOOD EDUCATION					
116	TEACHERS	\$ 882,384	\$ 981,953	\$ 982,991	\$ 981,851	\$ 1,032,249
117	CAREER LADDER PROGRAM	7,000	7,200	7,200	7,000	7,200
163	EDUCATIONAL ASSISTANTS	352,888	417,013	436,313	429,202	448,036
201	SOCIAL SECURITY	74,159	85,050	85,409	84,782	90,004
204	STATE RETIREMENT	124,473	142,228	144,576	143,517	149,160
206	LIFE INSURANCE	2,177	2,082	2,382	2,294	2,324
207	MEDICAL INSURANCE	307,203	331,866	363,866	357,208	381,562
210	UNEMPLOYMENT COMPENSAT	1,352	2,000	2,000	-	4,000
212	EMPLOYER MEDICARE	17,343	19,964	19,969	19,829	21,125
299	OTHER FRINGE BENEFITS	2,862	3,270	3,120	2,983	3,404
355	TRAVEL	400	500	500	456	500
369	CONTRACTS FOR SUBSTITUTE T	4,536	2,983	7,983	7,240	7,983
370	CONTRACTS FOR SUBSTITUTE T	18,790	15,038	29,692	29,692	28,038
399	OTHER CONTRACTED SERVICE	1,416	1,500	1,569	1,569	1,500
422	FOOD SUPPLIES	4,343	5,500	5,500	4,321	5,500
429	INSTRUCTIONAL SUPP & MAT	10,296	43,611	43,611	11,120	43,611
499	OTHER SUPPLIES AND MATERIA	1,495	8,200	8,200	1,230	8,200
524	IN SERVICE/STAFF DEVELOPME	6,623	26,260	25,537	8,540	26,260
EARLY CHILDHOOD EDUCAT		\$ 1,819,740	\$ 2,096,218	\$ 2,170,418	\$ 2,092,833	\$ 2,260,656

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

	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
76100 REGULAR CAPITAL OUTLAY					
399 OTHER CONTRACTED SERVICE	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
799 OTHER CAPITAL OUTLAY	1,925	50,000	50,000	-	50,000
TOTAL REGULAR CAPITAL OUTLAY	\$ 1,925	\$ 75,000	\$ 75,000	\$ -	\$ 75,000
82130 EDUCATION-PRINCIPAL					
601 PRINCIPAL ON BONDS	\$ 555,000	\$ 580,000	\$ 580,000	\$ 580,000	\$ 600,000
602 PRINCIPAL ON NOTES	117,691	352,649	352,649	352,649	359,033
610 PRINCIPAL ON CAP. LEASE	-	-	-	-	88,164
TOTAL EDUCATION PRINCIPAL	\$ 672,691	\$ 932,649	\$ 932,649	\$ 932,649	\$ 1,047,197
82230 EDUCATION-INTEREST					
603 INTEREST ON BONDS	\$ 67,600	\$ 45,400	\$ 45,400	\$ 45,400	\$ 22,200
604 INTEREST ON NOTES	\$ 5,504	\$ 29,376	\$ 29,376	\$ 29,376	\$ 22,992
611 INTEREST ON CAP. LEASE	-	-	-	-	31,617
TOTAL EDUCATION INTEREST	\$ 73,104	\$ 74,776	\$ 74,776	\$ 74,776	\$ 76,809
82330 EDUCATION - OTHER DEBT SERVICE					
699 OTHER DEBT SERVICE	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
TOTAL EDUCATION INTEREST	\$ 250				
99100 OPERATING TRANSFERS					
590 TRANSFERS TO OTHER FUNDS	\$ 626,940	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING TRANSFERS	\$ 626,940	\$ -	\$ -	\$ -	\$ -
EXPENDITURES: GEN. PURPOSE SCHOOLS	\$ 256,223,738	\$ 266,900,044	\$ 267,369,254	\$ 260,923,879	\$ 279,680,771

RUTHERFORD COUNTY TENNESSEE

2012-2013

Centralized Cafeteria Fund 143

The Centralized Cafeteria Fund was created in 2007 by the Board of Commissioners of Rutherford County to account for the operations of 45 school cafeteria operations. While the operations are accounted for in one fund, cost centers will be maintained to ensure that the individual cafeteria operations remain profitable.



CENTRAL CAFETERIA FUND
FUND 143
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	2009-2010	2010-2011 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
EDUCATION CHARGES					
43521 LUNCH PAYMENTS - CHILDREN	\$ 4,600,464	\$ 4,663,000	\$ 4,813,000	\$ 4,773,539	\$ 5,013,000
43522 LUNCH PAYMENTS - ADULTS	303,386	304,200	304,200	305,874	304,000
43523 INCOME FROM BREAKFAST	860,063	870,100	866,600	846,909	866,000
43525 A LA CARTE SALES	662,835	676,900	660,900	662,827	670,000
43990 OTHER CHARGES FOR SERVICES	3,852	3,900	3,900	2,765	4,000
TOTAL EDUCATION CHARGES	\$ 6,430,601	\$ 6,518,100	\$ 6,648,600	\$ 6,591,914	\$ 6,857,000
RECURRING ITEMS					
44110 INVESTMENT INCOME	\$ 8,385	\$ 8,500	\$ 6,500	\$ 7,287	\$ 6,500
44170 MISCELLANEOUS REFUNDS	50,135	39,000	580	580	-
44530 SALE OF EQUIPMENT	748	-	459	459	-
TOTAL RECURRING ITEMS	\$ 59,268	\$ 47,500	\$ 7,539	\$ 8,327	\$ 6,500
STATE EDUCATION FUNDS					
46520 SCHOOL FOOD SERVICE	\$ 163,874	\$ 167,200	\$ 166,207	\$ 166,207	\$ 167,200
46990 OTHER STATE REVENUE	-	-	-	3,741	-
TOTAL STATE EDUCATION FUNDS	\$ 163,874	\$ 167,200	\$ 166,207	\$ 169,948	\$ 167,200
FEDERAL THROUGH STATE					
47111 USDA SCHOOL LUNCH PROGRAM	\$ 6,255,986	\$ 6,335,000	\$ 6,935,000	\$ 6,902,967	\$ 7,200,000
47112 USDA - COMMODITIES	1,265,485	-	1,400,000	864,579	1,450,000
47113 BREAKFAST	1,774,446	1,795,800	2,015,800	2,038,362	2,015,000
47114 FRESH FRUIT & VEGETABLES	15,550	17,500	37,500	48,529	37,500
47115 ARRA USDA FOOD SERVICE EQUIP.	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE	\$ 9,311,467	\$ 8,148,300	\$ 10,388,300	\$ 9,854,436	\$ 10,702,500
OTHER SOURCES (NON-REVENUES)					
49800 TRANSFER FROM OTHER FUNDS	\$ 3,487	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES (NON-REVENUE)	\$ 3,487	\$ -	\$ -	\$ -	\$ -
TOTAL CENTRAL CAFETERIA REVENUES	\$ 15,968,696	\$ 14,881,100	\$ 17,210,646	\$ 16,624,625	\$ 17,733,200

EXPENDITURES					
BOARD OF EDUCATION	\$ 63,696	\$ 65,600	\$ 65,811	\$ 65,811	\$ 66,100
FOOD SERVICE	15,610,688	15,574,800	17,752,012	16,106,306	17,910,900
TRANSFERS TO OTHER FUNDS	45,028	56,200	56,200	53,478	56,200
EXPENDITURES - CENTRAL CAFETERIA FUND	\$ 15,719,411	\$ 15,696,600	\$ 17,874,023	\$ 16,225,595	\$ 18,033,200
Adj. Beginning Assigned Fund Balance July 1,				\$ 4,838,338	\$ 5,237,368
Ending Assigned Fund Balance June 30,				\$ 5,237,368	\$ 4,937,368

**FUND 143
CENTRAL CAFETERIA FUND
STATEMENT OF APPROPRIATIONS**

		2009-2010	2010-2011 BUDGET		2011-2012	2012-2013
		Unaudited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72310	BOARD OF EDUCATION					
305	AUDIT SERVICES	\$ 11,000	\$ 11,300	\$ 11,511	\$ 11,511	\$ 11,800
513	WORKER'S COMPENSATION	52,696	54,300	54,300	54,300	54,300
TOTAL BOARD OF EDUCATION		\$ 63,696	\$ 65,600	\$ 65,811	\$ 65,811	\$ 66,100
73100	FOOD SERVICE					
105	SUPERVISOR/DIRECTOR	\$ 1,439,912	\$ 1,493,600	\$ 1,489,635	\$ 1,491,739	\$ 1,735,909
119	ACCOUNTANTS/BOOKEEPERS	75,008	77,300	77,310	77,134	80,016
162	CLERICAL PERSONNEL	-	-	-	-	-
165	CAFETERIA PERSONNEL	3,691,164	3,747,400	3,842,400	3,824,284	3,925,134
187	OVERTIME PAY	-	-	-	-	-
189	OTHER SALARIES & WAGES	92,132	94,300	100,300	98,710	66,811
201	SOCIAL SECURITY	318,382	325,100	333,484	330,469	351,518
204	STATE RETIREMENT	325,062	329,400	365,795	347,843	384,895
206	LIFE INSURANCE	7,953	8,500	8,500	7,188	8,978
207	MEDICAL INSURANCE	876,473	912,600	929,326	874,698	1,037,000
210	UNEMPLOYMENT COMPENSATION	36,071	31,200	55,200	48,516	58,305
212	EMPLOYER MEDICARE	74,650	76,300	78,790	77,506	83,052
299	OTHER FRINGE BENEFITS	7,049	7,200	7,200	6,384	7,605
307	COMMUNICATION	668	600	872	757	875
336	MAINT. & REPAIR - EQUIPMENT	49,206	72,400	72,400	61,075	72,400
348	POSTAL CHARGES	3,533	3,600	3,800	3,508	4,000
354	TRANS. OTHER THAN STUDENTS	131,753	121,600	121,600	84,575	135,000
355	TRAVEL	4,933	4,800	7,500	7,024	7,500
399	OTHER CONTRACTED SERVICES	289,518	379,000	379,000	346,941	300,000
421	FOOD PREPARATION SUPPLIES	357,318	379,800	379,800	373,279	391,330
422	FOOD SUPPLIES	5,617,134	5,884,100	6,434,100	6,376,373	6,629,419
435	OFFICE SUPPLIES	21,687	19,800	19,800	21,966	22,000
451	UNIFORMS	8,148	8,400	8,400	3,225	10,000
469	USDA COMMODITIES	1,265,485	-	1,400,000	864,579	1,450,000
499	OTHER SUPPLIES & MATERIALS	214,656	219,100	258,100	248,376	260,000
524	IN SERVICE/STAFF DEVELOPMENT	36,853	45,400	45,400	59,845	45,400
599	OTHER CHARGES	3,303	3,300	3,300	-	3,300
710	FOOD SERVICE EQUIPMENT	662,637	1,330,000	1,330,000	470,311	840,453
TOTAL FOOD SERVICE		\$ 15,610,688	\$ 15,574,800	\$ 17,552,012	\$ 16,106,396	\$ 17,910,906
99100	TRANSFERS OUT					
590	TRANSFERS TO OTHER FUNDS	\$ 45,028	\$ 56,200	\$ 56,200	\$ 53,478	\$ 56,200
TOTAL TRANSFERS		\$ 45,028	\$ 56,200	\$ 56,200	\$ 53,478	\$ 56,200
TOTAL CENTRALIZED CAFETERIA APPROPRIATIONS		\$ 15,719,411	\$ 15,696,600	\$ 17,874,023	\$ 16,225,595	\$ 18,033,200

RUTHERFORD COUNTY TENNESSEE

2012-2013

General Debt Service Fund 151

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



**GENERAL DEBT SERVICE
FUND 151
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES					
40110 CURRENT PROPERTY TAX	\$ 36,081,064	\$ 34,561,572	\$ 34,561,572	\$ 34,553,281	\$ 34,872,267
40120 TRUSTEE'S COLLECT - PRIOR YR	916,860	580,000	755,600	755,488	580,430
40130 CLERK & MASTERS COLLECTION	555,367	380,000	700,000	682,372	423,230
40140 INTEREST AND PENALTY	183,579	150,000	165,000	167,173	157,200
40150 PICK-UP TAXES	240,970	110,500	77,650	79,143	89,400
40161 PAY IN LIEU OF TAXES - TVA	3,846	3,846	3,661	3,661	3,662
40250 LITIGATION TAX - GENERAL	621,166	615,000	683,100	675,816	620,000
40266 LITIGATION TAX - JAIL/WORKHOUSE	815,683	790,000	894,000	876,431	820,000
40270 BUSINESS TAX	837,942	889,000	800,000	851,639	798,090
40285 DEVELOPMENT TAX	432,750	500,000	1,164,500	1,025,625	500,000
TOTAL LOCAL TAXES	\$ 40,689,228	\$ 38,579,918	\$ 39,805,083	\$ 39,670,630	\$ 38,864,279
OTHER LOCAL REVENUES					
44110 INVESTMENT INCOME	\$ 114,499	\$ 100,000	\$ 88,350	\$ 90,555	\$ 70,000
44120 LEASE/RENTALS	130,200	130,200	130,200	130,200	130,200
TOTAL OTHER LOCAL REVENUES	\$ 244,699	\$ 230,200	\$ 218,550	\$ 220,755	\$ 200,200
OTHER SOURCES (NON-REVENUE)					
49100 BOND PROCEEDS	\$ -	\$ -	\$ 20,020,527	\$ 20,020,526	\$ -
49400 REFUNDING DEBT ISSUED	140,275,000	20,000,000	-	-	-
49410 PREMIUMS ON DEBT SOLD	20,354,781	-	1,303,011	1,303,011	-
49800 TRANSFERS IN	-	-	-	-	-
TOTAL OTHER SOURCES (NON-REVENUE)	\$ 160,629,781	\$ 20,000,000	\$ 21,323,538	\$ 21,323,538	\$ -
REVENUES: GENERAL DEBT SERVICE	\$ 201,563,707	\$ 58,810,118	\$ 61,347,171	\$ 61,214,923	\$ 39,064,479
EXPENDITURES					
OTHER GENERAL ADMINISTRATION	\$ 790,959	\$ 995,218	\$ 827,508	\$ 757,561	\$ 1,030,000
GENERAL GOV'T PRINCIPAL PYMTS	5,401,685	5,493,695	4,496,195	4,496,195	4,166,910
EDUCATION PRINCIPAL PYMTS	26,533,315	38,621,305	18,618,805	18,618,805	20,473,090
GENERAL GOV'T INTEREST PYMTS	2,118,796	2,328,668	2,349,168	2,349,151	2,286,377
EDUCATION INTEREST PYMTS	12,159,166	14,013,527	13,409,727	13,409,433	13,695,306
GENERAL GOV'T OTHER DEBT ISSUANCE	171,224	-	35,984	35,984	-
EDUCATION OTHER DEBT ISSUANCE	686,801	-	467,554	467,554	-
REFUNDED BOND ESCROW AGENT	150,182,605	-	21,000,000	21,000,000	-
EXPENDITURES: GENERAL DEBT SERVICE	\$ 198,044,551	\$ 61,452,413	\$ 61,204,941	\$ 61,134,683	\$ 41,651,683
Beginning Assigned Fund Balance July 1,				\$ 33,913,302	\$ 33,993,542
Ending Assigned Fund Balance June 30,				\$ 33,993,542	\$ 31,406,338

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

EXPENDITURES	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
51900 OTHER GEN. ADMINISTRATION					
510 TRUSTEE'S COMMISSION	\$ 785,019	\$ 745,218	\$ 757,508	\$ 754,121	\$ 780,000
605 UNDERWRITER'S DISCOUNT	-	-	-	-	-
606 OTHER DEBT ISSUANCE CHARGES	-	200,000	20,000	-	200,000
699 OTHER DEBT SERVICE	5,940	50,000	50,000	3,440	50,000
OTHER GENERAL ADMINISTRATION	\$ 790,959	\$ 995,218	\$ 827,508	\$ 757,561	\$ 1,030,000
82110 GENERAL GOVERNMENT					
601 PRINCIPAL ON BONDS	\$ 3,901,685	\$ 4,496,195	\$ 4,496,195	\$ 4,496,195	\$ 4,166,910
602 PRINCIPAL ON NOTES	1,500,000	997,500	-	-	-
GENERAL PRINCIPAL PAYMENTS	\$ 5,401,685	\$ 5,493,695	\$ 4,496,195	\$ 4,496,195	\$ 4,166,910
82130 EDUCATION					
601 PRINCIPAL ON BONDS	\$ 18,033,315	\$ 18,618,805	\$ 18,618,805	\$ 18,618,805	\$ 20,473,090
602 PRINCIPAL ON NOTES	8,500,000	20,002,500	-	-	-
EDUCATION PRINCIPAL PAYMENTS	\$ 26,533,315	\$ 38,621,305	\$ 18,618,805	\$ 18,618,805	\$ 20,473,090
82210 GENERAL GOVERNMENT					
603 INTEREST ON BONDS	\$ 2,042,302	\$ 2,265,008	\$ 2,285,508	\$ 2,285,504	\$ 2,262,617
604 INTEREST ON NOTES	76,494	63,660	63,660	63,647	23,760
GENERAL GOVERNMENT INTEREST PYMTS	\$ 2,118,796	\$ 2,328,668	\$ 2,349,168	\$ 2,349,151	\$ 2,286,377
82230 EDUCATION					
603 INTEREST ON BONDS	\$ 11,151,700	\$ 13,078,787	\$ 12,474,987	\$ 12,474,949	\$ 13,560,666
604 INTEREST ON NOTES	1,007,466	934,740	934,740	934,484	134,640
EDUCATION INTEREST PAYMENTS	\$ 12,159,166	\$ 14,013,527	\$ 13,409,727	\$ 13,409,433	\$ 13,695,306
82310 GENERAL GOVERNMENT					
605 UNDERWRITER'S DISCOUNT	\$ 97,379	\$ -	\$ 23,134	\$ 23,134	\$ -
606 OTHER DEBT ISSUANCE CHARGES	73,845	-	12,850	12,850	-
GENERAL GOVERNMENT OTHER DEBT SERV	\$ 171,224	\$ -	\$ 35,984	\$ 35,984	\$ -
82330 EDUCATION					
605 UNDERWRITER'S DISCOUNT	\$ 438,746	\$ -	\$ 300,404	\$ 300,404	\$ -
606 OTHER DEBT ISSUANCE CHARGES	248,055	-	167,150	167,150	-
699 OTHER DEBT SERVICE	-	-	-	-	-
GENERAL GOVERNMENT OTHER	\$ 686,801	\$ -	\$ 467,554	\$ 467,554	\$ -
99300 REFUNDED BOND ESCROW AGENT					
699 OTHER DEBT SERVICE	\$ 150,182,605	\$ -	\$ 21,000,000	\$ 21,000,000	\$ -
REFUNDED BOND ESCROW AGENT	\$ 150,182,605	\$ -	\$ 21,000,000	\$ 21,000,000	\$ -
EXPENDITURES: GENERAL DEBT SERVICE	\$ 198,044,551	\$ 61,452,413	\$ 61,204,941	\$ 61,134,683	\$ 41,651,683

RUTHERFORD COUNTY TENNESSEE

2012-2013

Education Capital Project Fund 177

The Education Capital Project Fund was created in 2007 by the Board of Commissioners of Rutherford County to account for major capital repairs in all the county's school properties. There are currently 46 school locations. Four and one half cents of the current property tax provides funding for those repairs. The Board of Commissioners has decided that these funds would only be utilized for specific education capital repair projects.



**EDUCATION CAPITAL PROJECTS FUND
FUND 177**

ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	2010-2011	2011-2012 BUDGET		2011-2012	2012-2013
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES					
40110 CURRENT PROPERTY TAX	\$ 2,218,245	\$ 2,226,977	\$ 2,226,977	\$ 2,229,229	\$ 2,242,776
40120 TRUSTEE'S COLL - PRIOR YEARS	47,048	35,000	46,212	46,400	37,330
40130 CLERK & MASTER COLLECTIONS	31,911	21,000	25,889	41,909	27,220
40140 INTEREST AND PENALTY	10,543	9,000	9,000	10,285	10,110
40150 PICK-UP TAXES	14,487	6,500	6,500	4,943	5,700
40161 PMNTS IN LIEU OF TAXES - TVA	235	236	236	236	236
40270 BUSINESS TAX	51,337	54,500	54,500	54,944	51,330
TOTAL LOCAL TAXES	\$ 2,373,806	\$ 2,353,213	\$ 2,369,314	\$ 2,387,947	\$ 2,374,702
OTHER SOURCES (NON-REVENUE)					
44570 CONTRIBUTIONS & GIFTS	\$ 850	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES (NON-REVENUE)	\$ 850	\$ -	\$ -	\$ -	\$ -
REVENUES: EDUCATION CAPITAL PROJ	\$ 2,374,656	\$ 2,353,213	\$ 2,369,314	\$ 2,387,947	\$ 2,374,702

EXPENDITURES						
72310 BOARD OF EDUCATION						
510 TRUSTEES COMMISSION	\$ 46,553	\$ 47,000	\$ 48,500	\$ 46,755	\$ 50,000	
TOTAL BOARD OF EDUCATION	\$ 46,553	\$ 47,000	\$ 48,500	\$ 46,755	\$ 50,000	
91300 EDUCATION CAPTIAL PROJECTS						
304 ARCHITECT	\$ 15,540	\$ -	\$ 2,550	\$ 2,550	\$ -	
321 ENGINEERING SERVICES	65,530	-	4,240	4,240	1,500	
335 MAINT. & REPAIR SERV. BUILDING	2,183,988	2,376,064	2,536,094	2,505,246	2,328,527	
399 OTHER CONTRACTED SERVICES	-	-	-	-	-	
707 BUILDING IMPROVEMENTS	-	-	-	-	-	
711 FURNITURE & FIXTURES	-	-	-	-	-	
722 REGULAR INSTRUCTION EQUIP	-	-	13,266	13,266	-	
TOTAL EDUCATION CAPTIAL PROJECTS	\$ 2,265,058	\$ 2,376,064	\$ 2,556,150	\$ 2,525,302	\$ 2,330,027	
EXPENDITURES: ED. CAPITAL PROJECTS	\$ 2,311,611	\$ 2,423,064	\$ 2,604,650	\$ 2,572,057	\$ 2,380,027	
				Beginning Assigned Fund Balance July 1,	\$ 1,534,884	\$ 1,350,774
				Ending Assigned Fund Balance June 30,	\$ 1,350,774	\$ 1,345,449

**EDUCATION CAPITAL PROJECTS
FUND 177
MAINTENANCE. & REPAIR - BUILDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

2011-2012 BUDGET		2012-2013 BUDGET	
MECHANICAL SYSTEMS:			
Smyrna HS	\$ 340,000		
MAJOR RE-ROOFING:			
Buchanan	\$ 209,313	Lascassas Ele.	\$ 715,263
McFadden	84,600	Smyrna Middle	839,835
Rockvale Ele	694,430	Smyrna Primary	95,987
Smyrna Primary	81,741		
Walter Hill	121,980		
Major Re-roofing	<u>\$ 1,192,064</u>		<u>\$ 1,651,085</u>
WASTE WATER TREATMENT:			
Kittrell -from py	\$ 100,000	Lascassas Ele.	\$ 240,000
Kittrell	150,000		
	<u>\$ 250,000</u>		
WINDOW REPLACEMENT:			
		Holloway	\$ 120,000
PAVING:			
McFadden	\$ 75,000	Wilson Ele.	\$ 120,000
Riverdale	19,000	Central Office	\$ 40,000
	<u>\$ 94,000</u>	Blackman HS	\$ 25,000
		Central Magnet	125,000
			<u>\$ 310,000</u>
RENOVATION:			
McFadden	\$ 100,000		
Campus School	400,000		
	<u>\$ 500,000</u>		
TOTAL MAINT. & REPAIRS	<u><u>\$ 1,942,064</u></u>		<u><u>\$ 2,321,085</u></u>

2012-2013 Capital Budget

Overview

Presented on the following pages is the 2012-2013 Capital Budget. This section has been divided into two categories: general capital projects and education capital projects.

The county commission has made certain decisions regarding the issuance of debt as follows:

- All debt shall be financed with near level requirements.
- Capital appreciation bonds will not be issued to fund future projects.
- Development Tax proceeds will be applied to finance capital projects.
- Evaluate the fund balance in the Debt Service Fund to ensure there are sufficient funds to meet all components of the Debt Service Fund Balance policy: 1) cash flow requirement; 2) budgeting contingency, 3) emergency contingency, 4) variable rate contingency and 5) growth component.

It is the policy of the county to fund capital expenditures for a period no longer than the anticipated useful life of the asset. In addition, the Rutherford County Commission adopted the following Capital Projects Funding Guidelines for all capital projects:

1. Capital project requests shall be accompanied by projections of capital expenditures along with staffing and operating costs.
2. Prototype and design plans shall be used when appropriate; realizing a modification fee may be necessary as sites vary.
3. Request proposals for available sites within a specified area. Advertise request: identifying area, designating amount of land and any other requirements thereby creating competitive process.
4. Any funds allocated for capital projects shall be used within the time period stipulated; otherwise it shall be redirected by the county legislative body to an authorized use. If funds were provided from the issuance of bonds or notes, the redirected use must be authorized by the applicable bond or note resolution.
5. Capital projects may be funded partially for feasibility, engineering and/or design studies or in its entirety.
6. All professional service providers, such as engineers, architects, environmentalist, soil scientists, etc., shall provide proof of errors and omissions insurance and/or surety bond equal to the total contract amount, to the Rutherford County Finance Director.

The 2012-2013 capital budget is funded through development tax, contributions, the issuance of bonds, notes and the use of undesignated portions of prior debt issues. Many of the projects in this presentation represent continuation or additional phases of projects initiated in previous years. This budget reflects each project in its entirety, with detail reflecting expenditures to date.

DIFFERENCES BETWEEN OPERATING AND BUDGET CAPITAL EXPENDITURES

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

OPERATING AGENCIES RESPONSIBLE FOR CAPITAL BUDGET DEVELOPMENT AND IMPLEMENTATION

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

BOARD OF EDUCATION

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

HEALTH & EDUCATION COMMITTEE

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

PROPERTY MANAGEMENT

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

BUDGET COMMITTEE

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

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

FINANCING OF THE CAPITAL BUDGET

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

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

AMENDING THE CAPITAL BUDGET

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

GENERAL GOVERNMENT CAPITAL PROJECTS

The County has performed some preliminary work and planning projects for a Justice Center and an addition to the existing adult detention center. These two projects are currently on hold, but may be revisited within the next two years.

Rutherford County has agreed to participate in funding road improvement projects with the State of Tennessee and City of Murfreesboro. This includes improvements to the Joe B. Jackson Parkway. Rutherford County's estimated share of this project is \$4,000,000. This project will be financed with bond proceeds. Construction of this project is expected to begin in the fall of 2012.

The State of Tennessee has granted approximately \$700,000 to the County to build an addition to the existing health department facility located in Smyrna Tennessee to help serve the Women, Infants and Children program. This project should be completed during the 2012-2013 fiscal year.

The Commissioners authorized a contribution (from development tax) of \$130,000 to build a fire hall for the Midland-Fosterville Volunteer Fire Department. The County will oversee the construction of this facility. This project should be completed during the 2012-2013 fiscal year.

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

During the previous fiscal year, the commission authorized a renovation to the kitchen located at the Rutherford County Correction facility. The project is funded development tax and by monies

received from a litigation tax collected in prior years. This project should be completed during the 2012-2013 fiscal year.

EDUCATION CAPITAL PROJECTS

STEWARTS CREEK HIGH SCHOOL. This project for the construction of a high school located near Smyrna and built on the same campus as Stewarts Creek Middle and Elementary School. The Board of Education plans to open this high school in the fall of 2013. The estimated of the project is \$46.3 million.

EAGLEVILLE ADDITION. The project is for an addition to the Eagleville School. Most of the improvements were completed during the fiscal year 2011-2012. The estimated cost of the project is \$3.7 million.

2012-2013 GENERAL CAPITAL PROJECTS

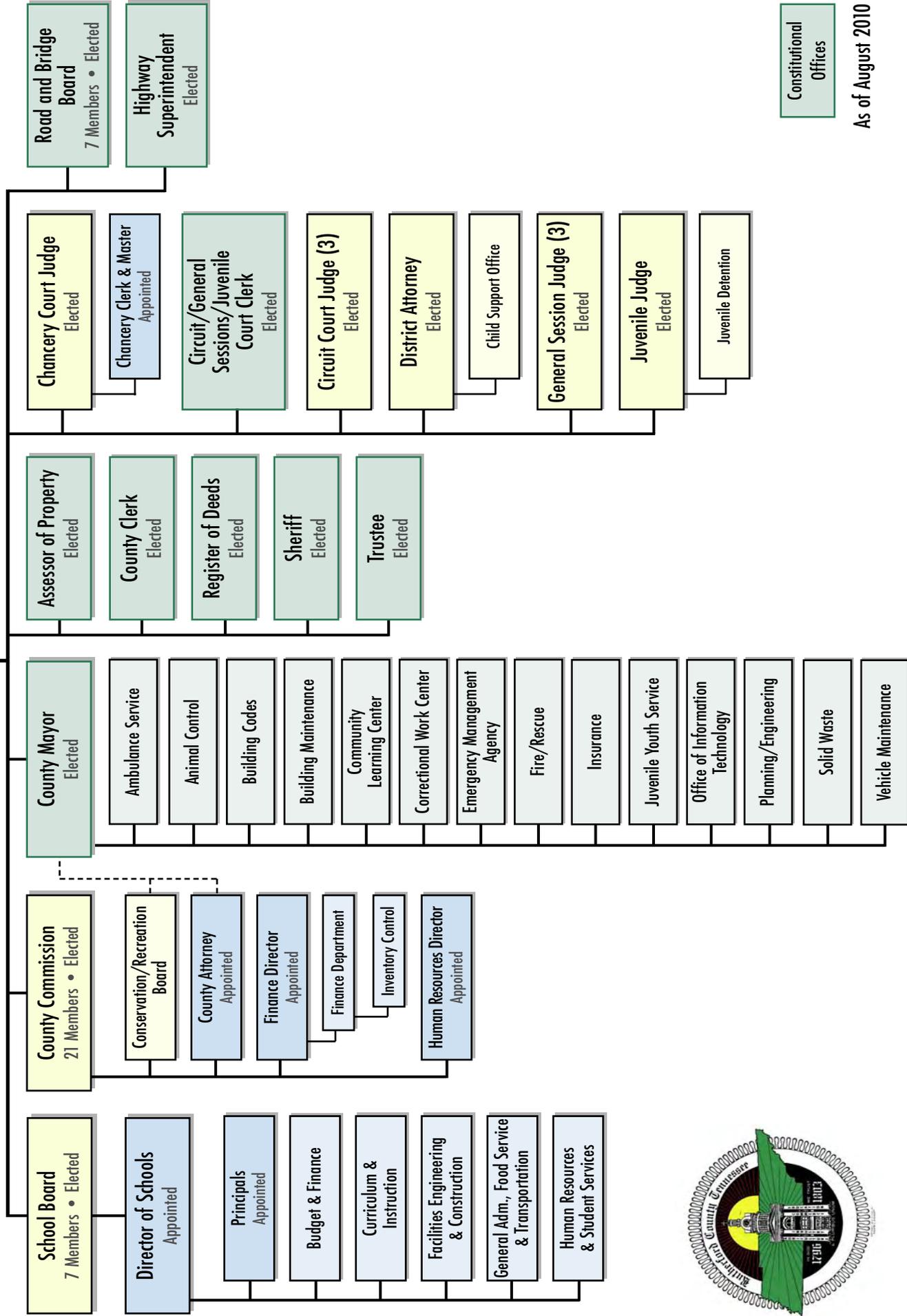
DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
HEALTH DEPARTMENT - WIC Addition	\$ 700,000	\$ 701,179		
ARCHITECTS			\$ 47,249	\$ 44,015
ENGINEERING SERVICES			5,107	5,107
BUILDING IMPROVEMENT			612,997	516,994
total project	\$ 700,000	\$ 701,179	\$ 665,353	\$ 566,116
RUTHERFORD COUNTY FIRE DEPT.	\$ 1,200,000	\$ 1,386,000		
CONSTRUCTION			\$ 1,306,952	\$ 1,304,255
FURNITURE & FIXTURES			56,168	35,035
ENGINEERING SERVICES			39,500	39,100
OTHER CAPITAL OUTLAY (existing facility/e	603,000	603,000	505,147	505,147
total project	\$ 1,803,000	\$ 1,989,000	\$ 1,907,767	\$ 1,883,537
Midland-Fosterville VFD Project	\$ 130,000	\$ 130,000		
ARCHITECTS			\$ -	\$ -
ENGINEERING SERVICES			19,400	15,425
total project	\$ 130,000	\$ 130,000	\$ 19,400	\$ 15,425
COMMUNICATIONS PROJECT	\$ 1,900,000	\$ 1,900,000		
ARCHITECTS			\$ -	\$ -
ENGINEERING SERVICES			297,030	297,030
total project	\$ 1,900,000	\$ 1,900,000	\$ 297,030	\$ 297,030
JAIL-ADDITION/KITCHEN RENOVATION	\$ 1,400,000	\$ 1,401,708		
CONSULTANTS			\$ 85,219	\$ 85,219
ARCHITECTS			87,279	79,482
BUILDING IMPROVEMENT			1,181,900	552,373
total project	\$ 1,400,000	\$ 1,401,708	\$ 1,354,398	\$ 717,074

2012-2013 EDUCATION CAPITAL PROJECTS

DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
STEWARTS CREEK HIGH SCHOOL				
ARCHITECTS	\$ 1,344,352	\$ 1,344,352	\$ 1,402,737	\$ 1,254,964
ENGINEERING SERVICES	250,000	250,000	164,386	120,141
CONSTRUCTION	39,606,000	39,606,000	35,105,580	12,715,013
FURNITURE, EQUIP, TECH	4,143,750	4,143,750	2,165	2,165
SITE DEVELOPMENT	1,000,000	1,000,000	5,059,808	5,059,808
total project	\$ 46,344,102	\$ 46,344,102	\$ 41,734,676	\$ 19,152,091
EAGLEVILLE ADDITION				
ARCHITECTS	\$ 316,825	\$ 316,825	\$ 335,500	\$ 285,192
ENGINEERING SERVICES	100,000	100,000	25,703	15,202
CONSTRUCTION	2,976,663	2,976,663	2,976,000	1,716,231
FURNITURE, EQUIP, TECH	262,000	262,000	169,715	68,852
SITE DEVELOPMENT	50,000	50,000	20,315	20,315
total project	\$ 3,705,488	\$ 3,705,488	\$ 3,527,233	\$ 2,105,792

RUTHERFORD COUNTY GOVERNMENT ORGANIZATIONAL CHART

ELECTORATE



Constitutional Offices

As of August 2010