

MORGAN COUNTY TENNESSEE

2015-2016



THE TAX LEVY & APPROPRIATING RESOLUTIONS JULY 1, 2015 - JUNE 30, 2016



Morgan County Government

Don Edwards, Executive
415 N. Kingston St.
PO Box 387
Wartburg, TN 37887



Don Edwards, Chairman
(423) 346-6288
Fax: (423) 346-9707
edwardsd@mcsed.net

Morgan County is a community where God is honored, where our children are safe and well educated, and where hard working, industrious citizens have ample opportunity for good jobs.

July 1, 2015

Dear Citizens and Tax Payers of Morgan County,

I want to thank you, the citizens Morgan County, for conscientiously paying your taxes in a timely manner and thereby paying the county's debts and providing a paycheck for many of us who work for you. **Without you there would be no Morgan County government.**

I know I speak for all of Morgan County's Elected Officials and public servants when I say that it is our commitment to you, the citizens of Morgan County, to work hard for a more prosperous future for our children and grandchildren.

We also commit to you to use your tax money in the most efficacious manner possible. It is our desire to be godly stewards of the money you entrust to our discretion. We are very proud of the fact that **we were able to give the tax payers' employees aka county employees a 4% raise with no tax rate increase.**

We are also determined to manage wisely the tax money you provide us with and to **have no future tax rate increases.** This can be done by **building our "Fund Balance"** in the budget so that **any future shortfall in revenues** can be made up from the Fund Balance.

Building this fund Balance also requires a great deal of discipline by the Morgan County Commissioners. **They MUST resist the temptation to take money from the fund balance except in case of emergencies.**

Much appreciation goes out to our Finance Director, Gary Howard and the Budget Committee, Lee Smith, Dennis Freels, Fred Snow, Mark Sweat, Randy Roberts, and Jerry Zorsch, for their many hours of work on this present budget.

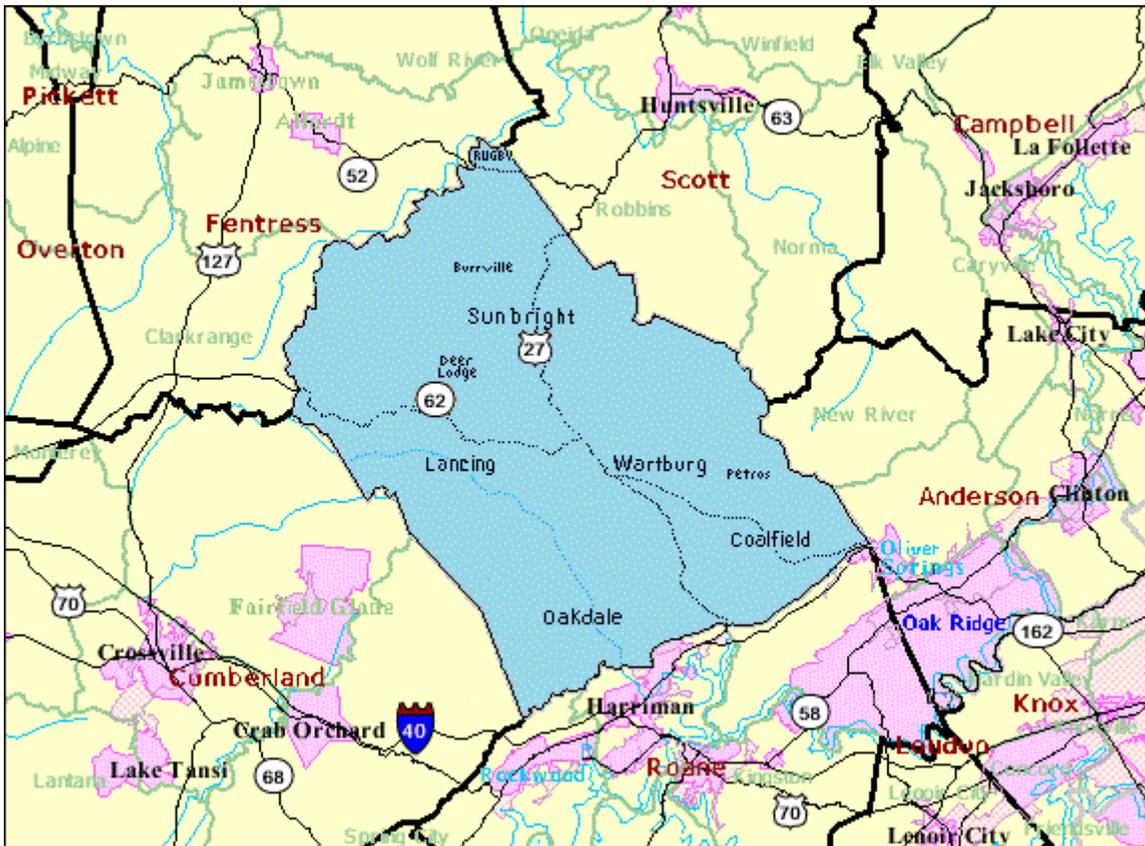
Your Morgan County Government is in a sound financial state and by God's Grace, we will continue to improve conditions so that our citizens will have an increased opportunity for success. May God's bountiful Blessings be upon Morgan County in 2015-2016.

In your service by His grace,

Don-Edwards
Morgan County Executive
Commission Chairman

A Resolution Making Appropriations for the
Various Funds, Departments, Institutions
Offices and Agencies & Tax Levy Resolution
Of Morgan County, Tennessee for the Year
Beginning July 1, 2015 & Ending June 30, 2016

MORGAN COUNTY GOVERNMENT



Document Prepared By:
Gary D. Howard
Director of Finance
Morgan County Courthouse Room 304
Wartburg, Tennessee 37887
423-346-6618

**A RESOLUTION MAKING APPROPRIATIONS
FOR THE VARIOUS
FUNDS, DEPARTMENT, INSTITUTION, OFFICES
AND AGENCIES OF
MORGAN COUNTY, TENNESSEE
BEGINNING JULY 1, 2015 & ENDING JUNE 30, 2016**

SECTION 1. BE IT FURTHER RESOLVED by the Board of County Commissioners of Morgan County, Tennessee, assembled in regular session on the 10th day of August, 2015 that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institution, offices and agencies and for meeting the payment of principal and interest on the county's debt maturing during the year beginning July 1, 2015 and ending on June 30, 2016 according to the schedule for the established funds as represented on the following pages of this document:

101	GENERAL FUND	\$ 7,668,463
116	SOLID WASTE	\$ 1,207,412
122	DRUG CONTROL	\$ 60,896
131	HIGHWAY & BRIDGE	\$ 3,744,101
141	GENERAL PURPOSE SCHOOL	\$23,290,830
142	SCHOOL FEDERAL PROJECTS	\$ 1,815,484
143	CENTRAL CAFETERIA	\$ 2,121,907
151	DEBT SERVICE	\$ 2,324,505
171	GENERAL CAPITAL PROJECTS	\$ 863,928
177	EDUCATIONAL CAPITAL PROJECTS	\$ 0

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

BE IT FURTHER RESOLVED, that if any fee officials, as enumerated in Section 8-22-101, T.C.A., operate 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 any amendment to the budget shall be approved as provided in Section 5-9-407, T.C.A. One Copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one copy with each divisional department head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

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

SECTION 5. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 9-21-403, T.C.A.

SECTION 6. BE IT FURTHER RESOLVED, that the County Executive and County Clerk are hereby authorized to borrow money on revenue anticipation note, provided such notes are first approved by the State Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2015-2016 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations for each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Executive and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2016.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent county property taxes for the year 2014-2015 and prior years and the interest and penalty thereon collected during the year ending June 30, 2016 shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2014-2015. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

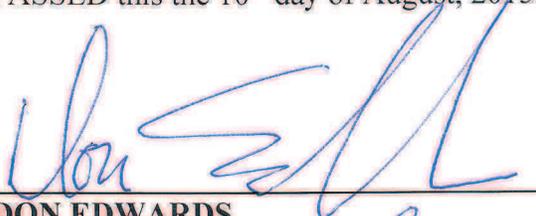
SECTION 8. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and be of no further effect at the end of the year of June 30, 2016.

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

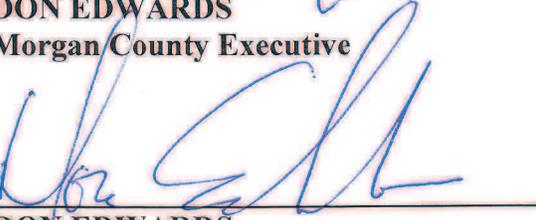
SECTION 10. BE IT FURTHER RESOLVED, that the School Federal Project funds are approved by the State of Tennessee Department of Education, based on plans submitted by the local Board of Education. The Legislative Body accepts the State approval for original budgets and amendments as spending authority.

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

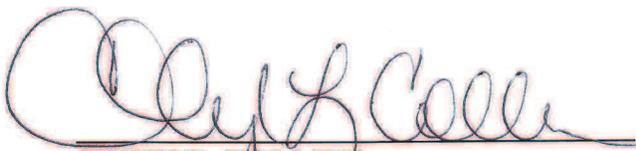
PASSED this the 10th day of August, 2015.



DON EDWARDS
Morgan County Executive



DON EDWARDS
Chairman Morgan County Commission



CHERYL COLLINS
Morgan County Clerk



**Tax Levy Resolution
For the Fiscal Year**

**Beginning
July 1, 2015**

&

**Ending
June 30, 2016**

**Morgan County Government
Morgan County, Tennessee**



TAX LEVY RESOLUTION FISCAL YEAR 2015-2016

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Morgan County, Tennessee, assembled in regular session on this the 10th day of August, 2015, that the combined property tax rate for Morgan County, Tennessee for the fiscal year beginning July 1, 2015, and ending June 30, 2016, shall be **\$3.10** 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:

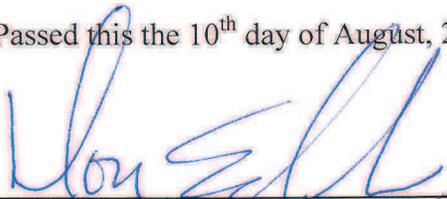
General County	1.630
Solid Waste	.287
Highway	.023
General Schools	.950
Debt Service	<u>.210</u>
	3.100

VALUE OF PENNY 25,546

SECTION 2. BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Morgan County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 3. BE IT FURTHER RESOLVED, that this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

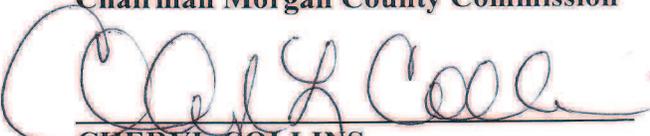
Passed this the 10th day of August, 2015.



DON EDWARDS
Morgan County Executive



DON EDWARDS
Chairman Morgan County Commission



CHERYL COLLINS
Morgan County Clerk



MORGAN COUNTY GOVERNMENT

COUNTY EXECUTIVE

Don Edwards

COMMISSIONERS

1st District: Terry Jackson, Randy Roberts, Steve Walls
2nd District: Earl Headrick, Paul Scarbrough, Fred Snow
3rd District: Dennis Freels, David Hamby, Bill Shannon
4th District: Travis Gosnell, David Hennessee, Lee Smith
5th District: Patricia Goad, Michael McGrath, Jerry Zorsch
6th District: Janet Adkisson, Freddie Seavers III, Mark Sweat

OFFICIALS

Road Superintendent.....Joe Henry Miller Jr.
Sheriff.....Glen Freytag
County Clerk.....Cheryl Collins
Circuit Court Clerk.....Pam Keck
Clerk & Master.....Angela Anderson
Register of Deeds.....Sandy Dalton
Trustee.....Cindi Jones
Assessor of Property.....Biff Wilson
Election Registrar.....Tim Sweat
General Session Judge.....Mike Davis
Director of Finance.....Gary Howard
EMS Director.....Larry Potter
Solid Waste Director.....Leamon Woods
E911 Director.....Matthew Brown
EMA Director.....Jody Zorch

BOARD OF EDUCATION

Ronald Wilson, Director of Schools

**(1st Dist) Debbie Landrum, (2nd Dist) Wade Summers, (3rd Dist) Randy Harlan,
(4th Dist) Glen Moore, (5th Dist) Billy Ward, (6th Dist) Anthony Dagley**

GENERAL FUND

101



Morgan County Courthouse Annex

The General Fund is the operating fund of the county. It is used to account for all financial resources except those required to be accounted for in another fund.

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15
4,232,410	4,234,190
228,685	372,888
339	465
106,552	169,871
45,629	48,790
5,143	757
1	1
25,697	25,207
<u>14,743</u>	<u>14,462</u>
4,659,199	4,866,631
31,309	29,935
61,593	59,809
28,195	30,422
3,230	3,088
421	3,125
<u>3,465</u>	<u>3,465</u>
128,214	129,843
0	0
1,100	1,330
<u>0</u>	<u>0</u>
<u>1,100</u>	<u>1,330</u>
4,788,512	4,997,805
580	670
<u>39,723</u>	<u>45,339</u>
40,303	46,009
0	1,425
<u>0</u>	<u>0</u>
<u>0</u>	<u>1,425</u>
40,303	47,434
2,678	7,512
1,564	0
0	0
0	590
0	0
143	190
733	648
516	1,214
194	737
<u>2,223</u>	<u>0</u>
8,051	10,891

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
LOCAL TAXES				
<u>COUNTY PROPERTY TAXES</u>				
101	40110		CURRENT PROPERTY TAX (1.63 Tax Rate)	4,163,998
101	40120		TRUSTEE'S COLLECTIONS - PRIOR YEAR	255,034
101	40125		TRUSTEE'S COLLECTIONS - BANKRUPTCY	0
101	40130		CIR CLK/CLK & MASTER COLLECTIONS-PR YR	150,000
101	40140		INTEREST AND PENALTY	46,000
101	40150		PICK-UP TAXES	1,000
101	40161		PAYMENTS IN LIEU OF TAXES - T. V. A.	0
101	40162		PAYMENTS IN LIEU OF TAXES-LOCAL UTILITIE	25,000
101	40163		PAYMENTS IN LIEU OF TAXES - OTHER	<u>14,500</u>
			TOTAL COUNTY PROPERTY TAXES	4,655,532
<u>COUNTY LOCAL OPTION TAXES</u>				
101	40250		LITIGATION TAX - GENERAL	31,000
101	40260		LITIGATION TAX - SPECIAL PURPOSE	67,000
101	40266		LIT. TAX - JAIL OR COURTHOUSE (Reserved)	30,000
101	40266		LIT. TAX -COURTROOM SECURITY	3,000
101	40270		BUSINESS TAX	18,000
101	40290		OTHER COUNTY LOCAL OPTION TAXES	<u>3,500</u>
			TOTAL COUNTY LOCAL OPTION TAXES	152,500
<u>STATUTORY LOCAL TAXES</u>				
101	40320		BANK EXCISE TAX (State Shared Rev)	0
101	40331		BEER PRIVILEGE TAX	1,200
101	40350		INTERSTATE TELECOMM TAX	<u>0</u>
			TOTAL STATUTORY LOCAL TAXES	<u>1,200</u>
			TOTAL LOCAL TAXES	4,809,232
LICENSES AND PERMITS				
<u>LICENSES</u>				
101	41110		MARRIAGE LICENSES	600
101	41140		CABLE TV FRANCHISE	<u>39,000</u>
			TOTAL LICENSES	39,600
<u>PERMITS</u>				
101	41510		BEER PERMITS	0
101	41590		OTHER PERMITS	<u>0</u>
			TOTAL PERMITS	<u>0</u>
			TOTAL LICENCES AND PERMITS	39,600
FINES, FORFEITURES, & PENALTIES				
<u>CIRCUIT COURT</u>				
101	42110		FINES	3,200
101	42120		OFFICERS COSTS	0
101	42140		DRUG CONTROL FINES	0
101	42141		DRUG COURT FEES	1,000
101	42150		JAIL FEES	0
101	42180		DUI TREATMENT FINES	100
101	42190		DATA ENTRY FEE (to be reserved for automation)	600
101	42191		COURTROOM SECURITY FEE	1,100
101	42192		VICTIMS ASSISTANCE ASSESSMENTS (CASA)	500
101	42292		VICTIMS ASSISTANCE ASSESSMENTS (CASA)	<u>3,500</u>
			TOTAL CIRCUIT COURT	10,000

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
					GENERAL SESSIONS COURT	
11,486	8,839	101	42310		FINES	12,000
25,636	26,098	101	42320		OFFICERS COSTS	26,000
805	1,559	101	42330		GAMES AND FISH FINES	1,500
8,190	0	101	42340		DRUG CONTROL FINES	0
0	3,819	101	42341		DRUG COURT FEES	3,700
2,535	2,144	101	42350		JAIL FEES	3,000
3,736	2,408	101	42380		DUI TREATMENT FINES	3,000
4,655	4,733	101	42390		DATA ENTRY FEE (to be reserved for automation)	4,800
19,265	24,241	101	42391		COURTROOM SECURITY FEE	25,000
<u>7,093</u>	<u>7,305</u>	101	42392		VICTIMS ASSISTANCE ASSESSMENTS (CASA)	<u>8,000</u>
83,403	81,145				TOTAL GENERAL SESSIONS COURT	87,000
					JUVENILE COURT	
1,274	1,188	101	42410		FINES	1,200
2,677	2,709	101	42420		OFFICERS COSTS	2,600
211	211	101	42490		DATA ENTRY FEE	200
<u>0</u>	<u>0</u>	101	42491		COURTROOM SECURITY FEE	<u>0</u>
4,162	4,108				TOTAL JUVENILE COURT	4,000
					CHANCERY COURT	
-2,201	-5,064	101	42520		OFFICERS COSTS	0
2,372	2,766	101	42530		DATA ENTRY FEE (to be reserved for automation)	2,500
<u>92</u>	<u>40</u>	101	42591		COURTROOM SECURITY FEE	<u>50</u>
263	-2,258				TOTAL CHANCERY COURT	2,550
					OTHER FINES, FORFEITURES, AND PENALTIES	
378	490	101	42870		DATE ENTRY FEE - OTHER COURTS	400
<u>0</u>	<u>0</u>	101	42910		PROCEEDS FROM CONFISCATED PROPERTY	<u>0</u>
<u>378</u>	<u>490</u>				TOTAL OTHER FINES, FOR., AND PENALTIES	400
96,257	94,375				TOTAL FINES, FORFEITURES, & PENALTIES	103,950
					CHARGES FOR CURRENT SERVICES	
					GENERAL SERVICE CHARGES	
819,171	851,356	101	43120		PATIENT CHARGES	945,000
<u>57</u>	<u>10</u>	101	43190		OTHER GENERAL SERVICE CHARGES	<u>50</u>
819,228	851,365				TOTAL GENERAL SERVICE CHARGES	945,050
					FEES	
7,182	5,627	101	43350		COPY FEES	7,500
8,427	14,425	101	43360		LIBRARY FEES	0
0	0	101	43366		GREENBELT LATE APPLICATION FEE	0
11,038	15,349	101	43370		TELEPHONE COMMISSIONS (Commissary)	13,000
6,262	5,490	101	43392		DATA PROC FEE - REGISTER (reserved for data proc)	6,500
2,090	2,154	101	43394		DATA PROC FEE - SHERIFF (reserved for data proc)	2,000
2,700	2,250	101	43395		SEXUAL OFFENDER REGIST FEE-SHERIFF	0
<u>2,035</u>	<u>2,887</u>	101	43396		DATA PROCESSING FEE (County Clerk)	<u>7,000</u>
<u>39,734</u>	<u>48,182</u>				TOTAL FEES	36,000
858,962	899,547				TOTAL CHARGES FOR CURRENT SERVICES	981,050
					OTHER LOCAL REVENUES	
					RECURRING ITEMS	
3,595	3,318	101	44110		INTEREST EARNED	3,900
47	28	101	44120		LEASE/RENTALS	0
3,219	10,951	101	44131		COMMISSARY SALES	10,000
<u>6,622</u>	<u>6,632</u>	101	44170		MISCELLANEOUS REFUNDS	<u>0</u>
13,484	20,929				TOTAL RECURRING ITEMS	13,900

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY						ESTIMATED
ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	2015-16
NONRECURRING ITEMS						
0	29,891	101	44530		SALE OF EQUIPMENT	35,843
500	20,560	101	44540		SALE OF PROPERTY	0
1,833	805	101	44560		DAMAGES RECOVERED FROM INDIVIDUALS	0
64,517	59,774	101	44570		CONTRIBUTIONS & GIFTS	59,204
<u>0</u>	<u>0</u>	101	44570		CONTRIBUTIONS	<u>0</u>
66,850	111,030				TOTAL NONRECURRING ITEMS	95,047
<u>35</u>	<u>0</u>	101	44990		OTHER LOCAL REVENUES	<u>0</u>
80,369	131,959				TOTAL OTHER LOCAL REVENUES	108,947
FEEES RECEIVED FROM COUNTY OFFICIALS						
EXCESS FEES						
0	0	101	45140		GENERAL SESSIONS COURT CLERK	0
0	0	101	45150		CLERK AND MASTER	0
0	0	101	45190		TRUSTEE	0
<u>0</u>	<u>0</u>	101	45210		OTHER OFFICIALS	<u>0</u>
0	0				TOTAL EXCESS FEES	0
FEES IN LIEU OF SALARY						
142,919	200,292	101	45510		COUNTY CLERK	181,000
30,097	23,665	101	45520		CIRCUIT COURT CLERK	30,000
92,553	95,370	101	45540		GENERAL SESSIONS COURT CLERK	100,000
70,347	78,894	101	45550		CLERK AND MASTER	77,000
13,718	12,765	101	45560		JUVENILE COURT CLERK	14,000
60,982	72,460	101	45580		REGISTER	70,000
7,902	7,943	101	45590		SHERIFF	8,000
266,166	281,228	101	45610		TRUSTEE	280,000
<u>0</u>	<u>0</u>	101	45620		OTHER OFFICIALS	<u>0</u>
684,684	772,618				TOTAL FEES IN LIEU OF SALARY	760,000
684,684	772,618				TOTAL FEES RECEIVED FROM CO. OFFICIALS	760,000
STATE OF TENNESSEE						
GENERAL GOVERNMENT GRANTS						
9,195	180	101	46110		JUVENILE SERVICES PROGRAM	0
0	0	101	46160		STATE REAPPRAISAL GRANT	0
<u>0</u>	<u>0</u>	101	46190		OTHER GENERAL GOVERNMENT GRANTS	<u>0</u>
9,195	180				TOTAL GENERAL GOVERNMENT GRANTS	0
PUBLIC SAFETY GRANTS						
10,200	8,400	101	46210		LAW ENFORCEMENT TRAINING PROGRAMS	12,000
42,515	64,496	101	46220		DRUG CONTROL GRANTS	70,000
0	0	101	46290		OTHER PUBLIC SAFETY GRANTS	0
21,203	16,286	101	46310		HEALTH DEPARTMENT PROGRAMS	47,300
<u>0</u>	<u>0</u>	101	46430		LITTER PROGRAM	<u>0</u>
73,918	89,182				TOTAL PUBLIC SAFETY GRANTS	129,300

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15
13,133	14,680
17,806	18,055
0	0
59,151	60,947
1,606	749
221,703	337,987
0	1,057
27,269	0
0	0
0	0
15,164	15,164
1,540	13,940
<u>19,970</u>	<u>17,745</u>
<u>377,342</u>	<u>480,324</u>
460,455	569,686
0	0
0	0
0	0
0	0
<u>5,000</u>	<u>0</u>
5,000	0
<u>6,810</u>	<u>2,400</u>
<u>6,810</u>	<u>2,400</u>
11,810	2,400
56,314	120,990
9,847	9,874
<u>140,138</u>	<u>130,000</u>
206,299	260,864
0	0
<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>
206,299	260,864
0	0
0	337,270
0	5,945
<u>27,567</u>	<u>39,130</u>
27,567	382,345
7,227,653	7,776,688
<u>27,567</u>	<u>382,345</u>
7,255,219	8,159,034

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
OTHER STATE REVENUES				
101	46820		INCOME TAX (Hall Income Tax)	14,000
101	46830		BEER TAX (State Shared Rev)	19,000
101	46835		VEHICLE CERT. OF TITLE FEES (County Clerk)	0
101	46840		ALCOHOLIC BEVERAGE TAX (State Shared Rev)	61,000
101	46850		MIXED DRINK TAX	1,000
101	46851		STATE REVENUE SHARING -T.V.A.. (50%)	337,987
101	46880		BOARD OF JURORS	0
101	46915		CONTRACTED PRISONER BOARD (State reimburs.)	0
101	46940		REAPPRAISAL PROGRAM REIMBURSEMENT	0
101	46950		T.B.I. - EQUIPMENT REIMBURSEMENT	0
101	46960		REGISTRAR'S SALARY SUPPLEMENT	15,164
101	46980		OTHER STATE GRANTS	0
101	46990		OTHER STATE REVENUES	<u>24,500</u>
			TOTAL OTHER STATE REVENUES	<u>472,651</u>
			TOTAL STATE OF TENNESSEE	601,951
FEDERAL GOVERNMENT				
FEDERAL THROUGH STATE				
101	47180		COMMUNITY DEVELOPMENT	0
101	47210		JOB TRAINING PARTNERSHIP ACT	0
101	47230		DISASTER RELIEF	0
101	47235		HOMELAND SECURITY GRANTS	0
101	47590		OTHER FEDERAL THROUGH STATE	<u>0</u>
			TOTAL FEDERAL THROUGH STATE	<u>0</u>
DIRECT FEDERAL REVENUE				
101	47990		OTHER DIRECT FEDERAL REVENUE	<u>0</u>
			TOTAL DIRECT FEDERAL REVENUE	<u>0</u>
			TOTAL FEDERAL GOVERNMENT	0
OTHER GOVERNMENTS & CITIZENS GROUPS				
OTHER GOVERNMENTS				
101	48110		PRISONER BOARD (Local Jail Housing Fees)	100,000
101	48130		CONTRIBUTIONS	9,847
101	48140		CONTRACTED SERVICES (E911)	<u>130,000</u>
			TOTAL OTHER GOVERNMENTS	<u>239,847</u>
CITIZENS GROUPS				
101	48610		DONATIONS	0
101	48990		OTHER	<u>0</u>
			TOTAL CITIZENS GROUPS	<u>0</u>
			TOTAL OTHER GOVERNMENTS & CITIZENS	239,847
OTHER SOURCES (NON REVENUE)				
101	49200		NOTE PROCEEDS	0
101	49300		CAPITAL LEASES ISSUED	0
101	49700		INSURANCE RECOVERY	0
101	49800		OPERATING TRANSFERS	<u>23,886</u>
			TOTAL OTHER SOURCES (NON REVENUE)	23,886
			TOTAL ESTIMATED REVENUES	7,644,577
			TOTAL OTHER SOURCES (NON REVENUE)	<u>23,886</u>
			TOTAL REVENUE AND OTHER SOURCES	7,668,463

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15
25,455	22,055
1,578	1,367
369	320
6,596	6,596
0	0
14,054	14,101
9,084	5,140
1,207	1,565
1,000	0
455	439
0	0
976	852
490	0
9,030	10,937
<u>1,659</u>	<u>1,905</u>
71,953	65,277
71,184	73,738
23,999	23,999
0	0
13,503	13,196
0	100
6,657	6,771
7,072	7,602
17,915	18,755
1,557	1,584
3,796	4,174
399	399
1,926	1,468
<u>488</u>	<u>500</u>
148,495	152,286
<u>2,505</u>	<u>7,104</u>
2,505	7,104
55,468	57,459
18,974	19,613
138	368
100	200
3,000	3,050
6,820	18,836
4,620	4,808
5,539	6,004
0	0
1,081	1,124
1,189	3,808
2,240	2,464
175	175

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
GENERAL GOVERNMENT				
GENERAL ADMINISTRATION				
<u>COUNTY COMMISSION</u>				
	101	51100	191 BOARD AND COMMITTEE MEMBER FEES	20,000
	101	51100	201 SOCIAL SECURITY TAX	1,240
	101	51100	212 MEDICARE	290
	101	51100	305 AUDIT SERVICES	6,600
	101	51100	316 CONTRIBUTIONS	0
	101	51100	320 DUES AND MEMBERSHIPS	15,000
	101	51100	331 LEGAL SERVICES	8,000
	101	51100	332 LEGAL NOTICES, RECORDINGS, & COURT COSTS	1,000
	101	51100	341 PAUPER BURIALS	1,000
	101	51100	348 POSTAL CHARGES	500
	101	51100	399 OTHER CONTRACTED SERVICES	0
	101	51100	435 OFFICE SUPPLIES	1,000
	101	51100	499 OTHER SUPPLIES AND MATERIALS	500
	101	51100	508 PREMIUMS ON CORPORATE SURETY BONDS	10,950
	101	51100	599 OTHER CHARGES	<u>3,000</u>
			TOTAL COUNTY COMMISSION	69,080
<u>COUNTY EXECUTIVE</u>				
	101	51300	101 COUNTY OFFICIAL / ADMINISTRATIVE	73,738
	101	51300	103 ASSISTANT(S)	24,960
	101	51300	162 CLERICAL PERSONNEL	0
	101	51300	169 PART-TIME PERSONNEL	14,602
	101	51300	186 LONGEVITY	200
	101	51300	201 SOCIAL SECURITY TAX	7,037
	101	51300	204 STATE RETIREMENT	7,685
	101	51300	207 MEDICAL INSURANCE	20,584
	101	51300	212 MEDICARE	1,646
	101	51300	307 COMMUNICATION	4,260
	101	51300	348 POSTAL CHARGES	400
	101	51300	355 TRAVEL	2,000
	101	51300	435 OFFICE SUPPLIES	<u>500</u>
			TOTAL COUNTY EXECUTIVE	157,612
<u>COUNTY ATTORNEY</u>				
	101	51400	331 LEGAL SERVICES	<u>10,500</u>
			TOTAL LEGAL SERVICES	10,500
<u>ELECTION COMMISSION (INCLUDING REGISTRAR)</u>				
	101	51500	101 COUNTY OFFICIAL / ADMINISTRATIVE	57,459
	101	51500	162 CLERICAL PERSONNEL	20,607
	101	51500	168 TEMPORARY PERSONNEL	500
	101	51500	186 LONGEVITY	300
	101	51500	192 ELECTION COMMISSION	4,500
	101	51500	193 ELECTION WORKERS	10,000
	101	51500	201 SOCIAL SECURITY TAX	4,890
	101	51500	204 STATE RETIREMENT	6,090
	101	51500	207 MEDICAL INSURANCE	0
	101	51500	212 MEDICARE	1,144
	101	51500	302 ADVERTISING	3,000
	101	51500	307 COMMUNICATION	2,800
	101	51500	320 DUES AND MEMBERSHIPS	175

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
13,168	10,250	101	51500	337	MAINTENANCE AND REPAIR SERVICE	11,000
3,674	1,162	101	51500	348	POSTAL CHARGES	500
1,100	1,400	101	51500	351	RENTALS	1,100
1,143	1,556	101	51500	355	TRAVEL	4,500
8,590	10,780	101	51500	435	OFFICE SUPPLIES	6,000
1,540	0	101	51500	709	DATA PROCESSING EQUIPMENT	0
<u>128,557</u>	<u>143,059</u>				TOTAL ELECTION COMMISSION	134,565
					<u>REGISTER OF DEEDS</u>	
61,632	63,843	101	51600	101	COUNTY OFFICIAL / ADMINISTRATIVE	63,843
21,632	21,919	101	51600	161	SECRETARY(S)	23,358
0	0	101	51600	169	PART-TIME PERSONNEL	2,500
1,000	1,100	101	51600	186	LONGEVITY	1,200
5,072	5,152	101	51600	201	SOCIAL SECURITY TAX	5,636
6,261	6,749	101	51600	204	RETIREMENT	6,869
9,505	14,596	101	51600	207	MEDICAL INSURANCE	15,948
1,186	1,205	101	51600	212	MEDICARE	1,319
2,365	2,361	101	51600	307	COMMUNICATION	2,500
507	407	101	51600	320	DUES AND MEMBERSHIPS	532
253	312	101	51600	348	POSTAL CHARGES	300
1,339	4,295	101	51600	349	PRINTING, STATIONARY, AND FORMS	1,500
1,650	1,463	101	51600	351	RENTALS	1,700
0	0	101	51600	399	OTHER CONTRACTED SERVICES	100
3,673	594	101	51600	435	OFFICE SUPPLIES	700
6,427	5,571	101	51600	719	OFFICE EQUIPMENT	7,000
<u>122,501</u>	<u>129,566</u>				TOTAL REGISTER OF DEEDS	135,005
					<u>COUNTY BUILDINGS</u>	
19,386	19,929	101	51800	166	CUSTODIAL PERSONNEL	19,901
200	300	101	51800	186	LONGEVITY	400
1,200	1,240	101	51800	201	SOCIAL SECURITY TAX	1,259
1,455	1,489	101	51800	204	RETIREMENT	1,578
281	290	101	51800	212	MEDICARE	295
3,671	3,635	101	51800	307	COMMUNICATION	5,000
58,798	45,850	101	51800	335	MAINTENANCE AND REPAIR SERVICE	50,000
4,260	4,330	101	51800	347	PEST CONTROL	4,300
7,500	7,500	101	51800	351	RENTALS	7,500
7,809	4,172	101	51800	410	CUSTODIAL SUPPLIES	8,000
58,085	64,491	101	51800	415	ELECTRICITY	65,000
6,737	7,011	101	51800	434	NATURAL GAS	7,000
5,550	8,999	101	51800	435	OFFICE SUPPLIES	9,000
9,305	8,076	101	51800	454	WATER AND SEWER	8,500
664	397	101	51800	499	OTHER SUPPLIES AND MAT	2,000
112,019	115,630	101	51800	506	LIABILITY INS.	117,738
91,723	88,876	101	51800	513	WORKMAN'S COMPENSATION INS.	106,951
8,107	0	101	51800	599	OTHER CHARGES	0
0	0	101	51800	718	MOTOR VEHICLES	0
<u>396,751</u>	<u>382,214</u>				TOTAL COUNTY BUILDINGS	414,422
870,762	879,506				TOTAL GENERAL ADMINISTRATION	921,184

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
					FINANCE	
					<u>ACCOUNTING AND BUDGETING</u>	
52,200	52,200	101	52100	105	SUPERVISOR / DIRECTOR	54,288
88,963	90,901	101	52100	119	ACCOUNTANTS/BOOKKEEPERS	94,818
8,547	8,547	101	52100	140	SUPPLEMENTS (Reimbursed in #48130)	8,547
5,700	6,200	101	52100	186	LONGEVITY	6,700
9,136	9,324	101	52100	201	SOCIAL SECURITY TAX	10,190
11,547	12,265	101	52100	204	RETIREMENT	12,771
27,935	41,008	101	52100	207	MEDICAL INSURANCE	41,167
2,137	2,181	101	52100	212	MEDICARE	2,384
3,597	3,903	101	52100	307	COMMUNICATION	3,700
11,282	12,119	101	52100	337	MAINTENANCE AND REPAIR SERVICE	12,000
3,778	4,470	101	52100	348	POSTAL CHARGES	4,500
459	350	101	52100	355	TRAVEL	1,000
4,975	5,779	101	52100	435	OFFICE SUPPLIES	5,000
0	0	101	52100	457	IN-SERVICE/STAFF DEVELOPMENT	1,200
<u>500</u>	<u>997</u>	101	52100	709	DATA PROCESSING EQUIPMENT	<u>1,000</u>
230,756	250,245				TOTAL ACCOUNTING AND BUDGETING	259,265
					<u>PROPERTY ASSESSOR'S OFFICE</u>	
61,632	63,843	101	52300	101	COUNTY OFFICIAL / ADMINISTRATIVE	63,843
66,108	66,698	101	52300	162	CLERICAL PERSONNEL	71,411
0	0	101	52300	169	PART-TIME PERSONNEL	0
3,600	3,900	101	52300	186	LONGEVITY	4,200
2,850	2,850	101	52300	191	BOARD AND COMMITTEE MEMBER FEES	2,850
7,823	8,005	101	52300	201	SOCIAL SECURITY TAX	8,647
9,758	10,446	101	52300	204	RETIREMENT	10,836
17,915	18,755	101	52300	207	MEDICAL INSURANCE	20,584
1,830	1,872	101	52300	212	MEDICARE	2,023
156	100	101	52300	302	ADVERTISING	325
2,722	4,893	101	52300	305	AUDIT SERVICES	4,000
1,389	1,743	101	52300	307	COMMUNICATION	1,700
3,216	5,813	101	52300	317	DATA PROCESSING SERVICES	5,500
2,032	1,632	101	52300	337	MAINTENANCE AND REPAIR SERVICE	2,600
999	576	101	52300	348	POSTAL CHARGES	1,000
897	2,029	101	52300	355	TRAVEL	1,500
4,772	2,314	101	52300	435	OFFICE SUPPLIES	2,300
<u>476</u>	<u>300</u>	101	52300	718	MOTOR VEHICLES	<u>600</u>
188,176	195,770				TOTAL PROPERTY ASSESSOR'S OFFICE	203,919
					<u>REAPPRAISAL PROGRAM</u>	
0	0	101	52310	162	CLERICAL PERSONNEL	0
0	0	101	52310	169	PART-TIME PERSONNEL	8,600
0	0	101	52310	201	SOCIAL SECURITY TAX	534
0	0	101	52310	204	RETIREMENT	0
0	0	101	52310	212	MEDICARE	125
0	0	101	52310	302	ADVERTISING	400
0	0	101	52310	307	COMMUNICATION	2,000
3,400	3,500	101	52310	317	DATA PROCESSING SERVICES	5,000
0	0	101	52310	348	POSTAL CHARGES	8,100
0	0	101	52310	351	RENTALS	6,000
0	0	101	52310	355	TRAVEL	1,200
0	0	101	52310	435	OFFICE SUPPLIES	2,000
<u>124</u>	<u>393</u>	101	52310	499	OTHER SUPPLIES AND MAT	<u>600</u>
3,524	3,893				TOTAL REAPPRAISAL PROGRAM	34,559

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
COUNTY TRUSTEE'S OFFICE						
61,632	63,843	101	52400	101	COUNTY OFFICIAL / ADMINISTRATIVE	63,843
19,711	19,986	101	52400	119	ACCOUNTANTS/BOOKKEEPERS	21,073
20,700	20,977	101	52400	161	SECRETARY(S)	22,091
4,982	4,978	101	52400	169	PART-TIME PERSONNEL	5,000
800	1,000	101	52400	186	LONGEVITY	1,200
6,285	6,509	101	52400	201	SOCIAL SECURITY TAX	7,019
7,641	8,221	101	52400	204	RETIREMENT	8,408
21,829	20,576	101	52400	207	MEDICAL INSURANCE	20,584
1,470	1,522	101	52400	212	MEDICARE	1,642
321	563	101	52400	302	ADVERTISING	500
1,183	1,191	101	52400	307	COMMUNICATION	1,300
6,880	7,393	101	52400	317	DATA PROCESSING SERVICES	7,960
516	517	101	52400	320	DUES AND MEMBERSHIPS	517
4,395	11,418	101	52400	337	MAINTENANCE AND REPAIR SERVICE	5,000
4,965	5,218	101	52400	348	POSTAL CHARGES	6,000
0	0	101	52400	355	TRAVEL	400
<u>1,329</u>	<u>1,383</u>	101	52400	435	OFFICE SUPPLIES	<u>1,500</u>
164,640	175,296				TOTAL COUNTY TRUSTEE'S OFFICE	174,037
COUNTY CLERK'S OFFICE						
61,632	63,843	101	52500	101	COUNTY OFFICIAL / ADMINISTRATIVE	63,843
42,251	42,792	101	52500	161	SECRETARY(S)	45,078
679	4,688	101	52500	169	PART-TIME PERSONNEL	12,000
1,500	1,700	101	52500	186	LONGEVITY	1,900
6,105	6,524	101	52500	201	SOCIAL SECURITY TAX	7,615
7,830	8,418	101	52500	204	RETIREMENT	8,611
25,765	27,022	101	52500	207	MEDICAL INSURANCE	29,693
1,428	1,526	101	52500	212	MEDICARE	1,781
3,951	3,950	101	52500	307	COMMUNICATION	3,700
507	507	101	52500	320	DUES AND MEMBERSHIPS	510
3,681	2,810	101	52500	348	POSTAL CHARGES	4,000
0	42	101	52500	355	TRAVEL	90
10,197	19,075	101	52500	435	OFFICE SUPPLIES	13,500
<u>275</u>	<u>1,942</u>	101	52500	719	OFFICE EQUIPMENT	<u>1,600</u>
<u>165,801</u>	<u>184,838</u>				TOTAL COUNTY CLERK'S OFFICE	<u>193,921</u>
752,897	810,042				TOTAL FINANCE	865,701
ADMINISTRATION OF JUSTICE						
CIRCUIT COURT						
61,632	63,843	101	53100	101	COUNTY OFFICIAL / ADMINISTRATIVE	63,843
83,052	84,687	101	53100	162	CLERICAL PERSONNEL	89,295
5,601	8,538	101	53100	169	PART-TIME PERSONNEL	12,000
2,700	3,100	101	53100	186	LONGEVITY	3,500
241	718	101	53100	187	OVERTIME	1,000
8,419	8,804	101	53100	201	SOCIAL SECURITY TAX	10,518
10,969	11,837	101	53100	204	RETIREMENT	12,249
57,614	59,236	101	53100	207	MEDICAL INSURANCE	64,960
1,969	2,059	101	53100	212	MEDICARE	2,460
2,772	3,040	101	53100	307	COMMUNICATION	3,100
0	140	101	53100	320	DUES AND MEMBERSHIPS	140
13,599	14,731	101	53100	337	MAINTENANCE AND REPAIR SERVICE	15,626
1,800	2,300	101	53100	348	POSTAL CHARGES	2,300
1,780	2,044	101	53100	351	RENTALS	2,200
0	158	101	53100	355	TRAVEL	450
10,465	5,922	101	53100	435	OFFICE SUPPLIES	6,000
<u>15,998</u>	<u>0</u>	101	53100	599	OTHER CHARGES	<u>0</u>
278,611	271,156				TOTAL CIRCUIT COURT	289,641

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
					<u>CRIMINAL COURT</u>	
0	0	101	53200	187	OVERTIME PAY	0
0	0	101	53200	189	OTHER SALARIES AND WAGES	0
7,460	3,970	101	53200	194	JURY AND WITNESS FEES	8,800
0	0	101	53200	201	SOCIAL SECURITY TAX	0
0	0	101	53200	204	RETIREMENT	0
0	0	101	53200	207	MEDICAL INSURANCE	0
0	0	101	53200	212	MEDICARE	0
400	500	101	53200	348	POSTAL CHARGES	800
0	0	101	53200	355	TRAVEL	0
0	0	101	53200	716	LAW ENFORCEMENT EQUIPMENT	0
7,860	4,470				TOTAL CRIMINAL COURT	9,600
					<u>GENERAL SESSIONS COURT</u>	
5,894	5,908	101	53300	133	PARAPROFESSIONALS	6,144
20,598	20,862	101	53300	162	CLERICAL PERSONNEL	22,271
600	700	101	53300	186	LONGEVITY	800
1,484	1,503	101	53300	201	SOCIAL SECURITY TAX	1,812
2,013	2,134	101	53300	204	RETIREMENT	2,271
8,946	9,351	101	53300	207	MEDICAL INSURANCE	10,211
347	351	101	53300	212	MEDICARE	424
2,178	2,187	101	53300	307	COMMUNICATION	2,300
120	120	101	53300	320	DUES AND MEMBERSHIPS	220
80	243	101	53300	348	POSTAL CHARGES	250
2,459	2,992	101	53300	355	TRAVEL	3,000
3,841	3,000	101	53300	435	OFFICE SUPPLIES	3,000
48,560	49,352				TOTAL GENERAL SESSIONS COURT	52,703
					<u>GENERAL SESSIONS JUDGE</u>	
110,823	112,260	101	53310	102	JUDGES	113,817
6,610	6,689	101	53310	201	SOCIAL SECURITY TAX	7,057
8,234	8,723	101	53310	204	RETIREMENT	8,844
11,809	13,511	101	53310	207	MEDICAL INSURANCE	14,847
1,546	1,564	101	53310	212	MEDICARE	1,651
139,022	142,747				TOTAL GENERAL SESSIONS JUDGE	146,216
					<u>DRUG COURT (Grant Funded- see 46220)</u>	
16,283	20,939	101	53330	103	ASSISTANT(S)	22,281
4,596	5,155	101	53330	160	GUARDS	5,300
700	300	101	53330	186	LONGEVITY	400
1,338	1,604	101	53330	201	SOCIAL SECURITY	1,735
792	1,650	101	53330	204	STATE RETIREMENT	2,175
0	2,728	101	53330	207	MEDICAL INSURANCE	5,738
96	116	101	53330	210	UNEMPLOYMENT COMPENSATION	100
313	375	101	53330	212	EMPLOYER MEDICARE	406
2,796	3,048	101	53330	307	COMMUNICATION	3,500
1,104	1,104	101	53330	336	MAINTENANCE & REPAIR	1,150
80	86	101	53330	348	POSTAL CHARGES	250
1,500	0	101	53330	349	PRINTING, STATIONERY, & FORMS	1,000
3,640	5,669	101	53330	355	TRAVEL	8,000
4,877	8,394	101	53330	399	OTHER CONTRACTED SERVICES	13,392
4,401	4,539	101	53330	435	OFFICE SUPPLIES	6,000
0	0	101	53330	719	OFFICE EQUIPMENT	0
42,515	55,706				TOTAL DRUG COURT	71,427

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
CHANCERY COURT (CLERK & MASTER)						
61,632	63,843	101	53400	101	COUNTY OFFICIAL/ADMINISTRATIVE	63,843
44,177	42,825	101	53400	162	CLERICAL PERSONNEL	45,327
3,100	2,900	101	53400	186	LONGEVITY	3,100
6,372	6,378	101	53400	201	SOCIAL SECURITY TAX	6,961
8,062	8,513	101	53400	204	RETIREMENT	8,724
23,879	22,862	101	53400	207	MEDICAL INSURANCE	25,057
1,490	1,492	101	53400	212	MEDICARE	1,628
2,244	2,257	101	53400	307	COMMUNICATION	2,300
60	60	101	53400	320	DUES AND MEMBERSHIPS	60
200	0	101	53400	337	MAINTENANCE AND REPAIR SERVICE	200
1,500	1,500	101	53400	348	POSTAL CHARGES	1,500
631	398	101	53400	355	TRAVEL	450
3,998	4,153	101	53400	435	OFFICE SUPPLIES	4,000
157,345	157,182				TOTAL CHANCERY COURT	163,150
JUVENILE COURT						
21,000	21,276	101	53500	130	SOCIAL WORKER	22,414
700	800	101	53500	186	LONGEVITY	900
1,183	1,201	101	53500	201	SOCIAL SECURITY TAX	1,446
1,612	1,715	101	53500	204	RETIREMENT	1,812
8,946	9,351	101	53500	207	MEDICAL INSURANCE	10,211
277	281	101	53500	212	MEDICARE	339
200	0	101	53500	307	COMMUNICATION	200
1,497	987	101	53500	355	TRAVEL	1,000
808	978	101	53500	435	OFFICE SUPPLIES	1,000
36,223	36,590				TOTAL JUVENILE COURT	39,322
COURTROOM SECURITY						
16,000	16,000	101	53920	105	SUPERVISOR / DIRECTOR	16,640
53,525	47,347	101	53920	160	GUARDS	48,672
600	700	101	53920	186	LONGEVITY	0
529	35	101	53920	187	OVERTIME	0
9,894	9,743	101	53920	189	OTHER SALARIES AND WAGES	0
4,903	4,558	101	53920	201	SOCIAL SECURITY	4,050
1,685	494	101	53920	204	RETIREMENT	0
5,032	1,235	101	53920	207	MEDICAL INSURANCE	0
1,147	1,066	101	53920	212	MEDICARE	948
4,599	0	101	53920	599	OTHER CHARGES	0
352	0	101	53920	716	LAW ENFORCEMENT EQUIPMENT	0
0	20	101	53920	719	OFFICE EQUIPMENT	100
98,265	81,197				TOTAL COURTROOM SECURITY	70,410
808,402	798,400				TOTAL ADMINISTRATION OF JUSTICE	842,469
PUBLIC SAFETY						
SHERIFF'S DEPARTMENT						
67,795	70,228	101	54110	101	COUNTY OFFICIAL / ADMINISTRATIVE	70,228
553,269	534,019	101	54110	106	DEPUTIES	568,880
9,600	8,400	101	54110	140	SALARY SUPPLEMENTS	12,000
5,520	0	101	54110	162	CLERICAL PERSONNEL	0
0	0	101	54110	169	PART-TIME PERSONNEL	15,000
8,000	9,400	101	54110	186	LONGEVITY	9,900
66,119	70,809	101	54110	187	OVERTIME	65,000
23,834	25,824	101	54110	189	OTHER SALARIES AND WAGES	24,232
1,050	100	101	54110	191	BOARD AND COMMITTEE MEMBER FEES	1,800
4,267	4,744	101	54110	196	IN-SERVICE TRAINING	6,000
43,351	42,066	101	54110	201	SOCIAL SECURITY TAX	47,445
54,198	53,986	101	54110	204	RETIREMENT	58,294
148,605	151,745	101	54110	207	MEDICAL INSURANCE	174,554

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15
10,139	9,838
274	120
2,033	1,906
600	420
1,442	4,596
2,033	2,008
981	1,107
15,430	27,364
96,379	82,267
2,260	2,010
4,347	4,092
3,933	3,507
28,413	27,304
1,133	8,966
4,010	1,470
21,039	11,857
2,034	3,725
11,791	8,581
<u>0</u>	<u>261,273</u>
1,193,879	1,433,732
35,000	35,000
525,776	527,590
21,731	22,184
10,505	0
3,000	3,000
0	0
9,700	9,200
30,187	25,482
23,453	24,446
2,394	3,432
39,854	38,825
46,551	48,037
137,904	119,079
9,321	9,080
24,597	27,568
0	121,460
8,754	10,325
4,922	4,975
2,283	2,267
94,421	101,293
360	360
295	979
6,028	5,998
22,127	9,606
447	689
31,986	34,852
97,082	1,331
9,889	10,281
2,057	2,681
6,554	6,879
2,760	2,841
19,466	26,869
2,690	3,440
<u>3,052</u>	<u>3,174</u>
1,235,146	1,243,223

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
101	54110	212	MEDICARE	11,096
101	54110	310	CONTRACTS WITH OTHER PUBLIC AGENCIES	500
101	54110	320	DUES AND MEMBERSHIPS	2,000
101	54110	336	MAINT & REPAIR SERVICE (Equipment)	600
101	54110	338	MAINT & REPAIR SERVICE (Vehicles)	5,000
101	54110	348	POSTAL CHARGES	2,000
101	54110	355	TRAVEL	1,200
101	54110	399	OTHER CONTRACTED SERVICES	27,200
101	54110	425	GASOLINE	100,000
101	54110	431	LAW ENFORCEMENT SUPPLIES	2,100
101	54110	435	OFFICE SUPPLIES	4,500
101	54110	451	UNIFORMS	4,000
101	54110	453	VEHICLE PARTS	29,487
101	54110	499	OTHER SUPPLIES & MATERIALS	1,500
101	54110	599	OTHER CHARGES (Sexual Offender Regist.)	0
101	54110	708	COMMUNICATION EQUIPMENT	23,800
101	54110	709	DATA PROCESSING EQUIPMENT	3,000
101	54110	716	LAW ENFORCEMENT EQUIPMENT	6,000
101	54110	718	MOTOR VEHICLES	<u>0</u>
			TOTAL SHERIFF'S DEPARTMENT	1,277,316
JAIL				
101	54210	105	SUPERVISOR/DIRECTOR	36,400
101	54210	160	GUARDS	520,000
101	54210	162	CLERICAL PERSONNEL	24,745
101	54210	165	CAFETERIA PERSONNEL	0
101	54210	167	MAINTENANCE PERSONNEL	3,000
101	54210	168	TEMPORARY PERSONNEL	0
101	54210	186	LONGEVITY	11,200
101	54210	187	OVERTIME	25,000
101	54210	189	OTHER SALARIES AND WAGES	25,602
101	54210	196	IN-SERVICE TRAINING	3,500
101	54210	201	SOCIAL SECURITY TAX	40,049
101	54210	204	RETIREMENT	50,191
101	54210	207	MEDICAL INSURANCE	145,121
101	54210	212	MEDICARE	9,367
101	54210	307	COMMUNICATION	25,000
101	54210	312	CONTR. w/ OTHER PRIVATE AG (FoodService)	121,500
101	54210	335	MAINT & REPAIR SERVICE (Bldg)	9,500
101	54210	336	MAINT & REPAIR SERVICE (Equip)	5,000
101	54210	337	MAINT & REPAIR SERVICE (Office Equipment)	3,000
101	54210	340	MEDICAL AND DENTAL SERVICES	94,450
101	54210	347	PEST CONTROL	400
101	54210	355	TRAVEL	1,000
101	54210	399	OTHER CONTRACTED SERVICES	6,400
101	54210	410	CUSTODIAL SUPPLIES	9,000
101	54210	413	DRUGS AND MEDICAL SUPPLIES	500
101	54210	415	ELECTRICITY	38,000
101	54210	422	FOOD SUPPLIES	0
101	54210	434	NATURAL GAS	8,500
101	54210	435	OFFICE SUPPLIES	3,000
101	54210	441	PRISONER'S CLOTHING	7,000
101	54210	451	UNIFORMS	3,000
101	54210	454	WATER AND SEWER	20,000
101	54210	499	OTHER SUPPLIES AND MATERIALS	3,500
101	54210	718	MOTOR VEHICLES	<u>3,500</u>
			TOTAL JAIL	1,256,425

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY							ESTIMATED
ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	2015-16	
625	1,125	101	54240	399	<u>JUVENILE SERVICES</u>		
625	1,125				OTHER CONTRACTED SERVICES	1,000	
					TOTAL JUVENILE SERVICES	1,000	
					<u>FIRE PREVENTION AND CONTROL</u>		
10,243	10,243	101	54310	207	MEDICAL INSURANCE (Fire Rescue)	10,168	
2,000	0	101	54310	309	CONTRACTS WITH GOVERNMENT AGENCIES	2,000	
54,500	54,500	101	54310	316	FIRE PREVENTION & CONTROL (Fire Rescue)	54,500	
40,406	37,111	101	54310	511	VEHICLE & EQUIPMENT INSUR (Fire Rescue-VFIS)	37,111	
6,621	5,257	101	54310	513	WORKMAN'S COMPENSATION (Fire Rescue-VFIS)	5,005	
20,496	20,497	101	54310	599	OTHER CHARGES (VFD prorate)	20,500	
134,266	127,608				TOTAL FIRE PREVENTION AND CONTROL	129,284	
					<u>CIVIL DEFENSE</u>		
7,350	7,350	101	54410	105	SUPERVISOR / DIRECTOR	7,647	
456	456	101	54410	201	SOCIAL SECURITY TAX	475	
107	107	101	54410	212	MEDICARE	111	
5,300	5,033	101	54410	307	COMMUNICATION	3,500	
375	485	101	54410	320	DUES AND MEMBERSHIPS	300	
729	88	101	54410	336	MAINTENANCE AND REPAIR SERVICE	800	
905	534	101	54410	355	TRAVEL	1,000	
371	0	101	54410	422	FOOD SUPPLIES	300	
1,588	1,041	101	54410	425	GASOLINE	1,500	
977	491	101	54410	435	OFFICE SUPPLIES	200	
1,397	368	101	54610	499	OTHER SUPPLIES AND MAT	334	
2,235	2,288	101	54410	506	INSURANCE	2,288	
21,789	18,241				TOTAL CIVIL SERVICE	18,455	
					<u>RESCUE SQUAD</u>		
3,000	3,000	101	54420	316	CONTRIBUTIONS & GIFTS	3,000	
3,000	3,000				TOTAL RESCUE SQUAD	3,000	
					<u>OTHER EMERGENCY MANAGEMENT (E911)- 48140</u>		
17,314	17,314	101	54490	103	ADMINISTRATIVE ASSISTANT	18,007	
40,463	40,463	101	54490	105	SUPERVISOR / DIRECTOR	42,082	
10,000	10,000	101	54490	121	DATA PROCESSOR	10,000	
160,043	168,256	101	54490	148	DISPATCHER(S)	156,000	
13,603	27,335	101	54490	169	PART-TIME PERSONNEL	31,001	
4,900	7,100	101	54490	186	LONGEVITY	8,000	
30,533	27,770	101	54490	187	OVERTIME	30,621	
6,459	5,769	101	54490	189	OTHER SALARIES & WAGES	6,600	
17,200	18,371	101	54490	201	SOCIAL SECURITY	18,744	
19,498	20,007	101	54490	204	STATE RETIREMENT	21,081	
25,195	32,012	101	54490	207	MEDICAL INSURANCE	32,059	
1,192	1,528	101	54490	210	UNEMPLOYMENT COMPENSATION	1,300	
4,022	4,296	101	54490	212	MEDICARE	4,384	
350,422	380,220				TOTAL OTHER EMERGENCY MANAGEMENT	379,879	

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
					COUNTY CORONER/MEDICAL EXAMINER	
20,400	20,400	101	54610	105	SUPERVISOR / DIRECTOR	20,400
149	149	101	54610	201	SOCIAL SECURITY	150
35	35	101	54610	212	EMPLOYER MEDICARE	35
<u>7,875</u>	<u>16,500</u>	101	54610	340	MEDICAL AND DENTAL SERVICES	<u>4,500</u>
28,459	37,084				TOTAL COUNTY CORONER/MED EXAMINER	25,085
					OTHER PUBLIC SAFETY/HUMANE SOCIETY AND OTHER	
5,800	5,100	101	54900	316	CONTRIBUTIONS & GIFTS	5,800
<u>1,829</u>	<u>2,019</u>	101	54900	443	ROAD SIGNS	<u>2,000</u>
<u>7,629</u>	<u>7,119</u>				TOTAL OTHER PUBLIC SAFETY/HUMANE SOC	<u>7,800</u>
2,975,214	3,251,350				TOTAL PUBLIC SAFETY	3,098,244
					PUBLIC HEALTH AND WELFARE	
					LOCAL HEALTH CENTER	
4,583	4,583	101	55110	166	CUSTODIAL PERSONNEL	5,340
284	284	101	55110	201	SOCIAL SECURITY TAX	332
66	66	101	55110	212	MEDICARE	78
3,482	3,542	101	55110	307	COMMUNICATION	3,800
19,979	19,979	101	55110	316	CONTRIBUTIONS & GIFTS	19,979
459	730	101	55110	335	MAINTENANCE & REPAIR (Bldg)	800
537	504	101	55110	336	MAINTENANCE & REPAIR (Equip)	800
86	86	101	55110	348	POSTAL CHARGES	600
184	455	101	55110	410	CUSTODIAL SUPPLIES	900
0	0	101	55110	413	DRUGS AND MEDICAL SUPPLIES	1,500
3,845	3,952	101	55110	415	ELECTRICITY	4,100
1,099	1,115	101	55110	434	NATURAL GAS	1,300
1,021	1,056	101	55110	435	OFFICE SUPPLIES	1,500
1,143	1,230	101	55110	454	WATER AND SEWER	1,200
<u>6,868</u>	<u>9,486</u>	101	55110	599	OTHER CHARGES	<u>600</u>
43,636	47,068				TOTAL LOCAL HEALTH CENTER	42,829
					AMBULANCE/EMERGENCY MEDICAL SERVICES	
44,536	44,536	101	55130	105	SUPERVISOR / DIRECTOR	46,318
22,793	23,091	101	55130	119	ACCOUNTANTS/BOOKKEEPERS	24,291
387,047	410,267	101	55130	131	MEDICAL PERSONNEL	402,480
26,801	11,515	101	55130	168	TEMPORARY PERSONNEL	25,000
16,500	17,000	101	55130	186	LONGEVITY	20,600
312,474	315,832	101	55130	187	OVERTIME	324,973
15,576	16,300	101	55130	189	OTHER SALARIES AND WAGES	15,920
8,262	10,912	101	55130	196	IN-SERVICE TRAINING	2,000
48,999	50,165	101	55130	201	SOCIAL SECURITY TAX	53,419
59,294	64,002	101	55130	204	RETIREMENT	64,848
154,389	140,634	101	55130	207	MEDICAL INSURANCE	154,230
11,460	11,725	101	55130	212	MEDICARE	12,493
7,744	7,418	101	55130	307	COMMUNICATION	8,200
450	300	101	55130	320	DUES AND MEMBERSHIPS	450
1,500	2,298	101	55130	333	LICENSES	2,250
10,466	10,822	101	55130	336	MAINTENANCE & REPAIR (Equip)	11,000
20,107	25,611	101	55130	338	MAINTENANCE & REPAIR (Vehicles)	25,000
2,999	3,000	101	55130	348	POSTAL CHARGES	3,000
1,996	1,517	101	55130	355	TRAVEL	2,000
7,356	8,773	101	55130	399	OTHER CONTRACTED SERVICES	38,400
3,171	2,150	101	55130	410	CUSTODIAL SUPPLIES	2,500

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
64,460	64,474	101	55130	413	DRUGS AND MEDICAL SUPPLIES	65,000
5,463	6,010	101	55130	415	ELECTRICITY	8,000
48,791	41,272	101	55130	425	GASOLINE	52,000
3,703	3,652	101	55130	434	NATURAL GAS	3,200
3,365	3,123	101	55130	435	OFFICE SUPPLIES	3,500
5,288	5,286	101	55130	451	UNIFORMS	6,000
1,858	1,984	101	55130	454	WATER AND SEWER	1,980
22,759	23,203	101	55130	506	LIABILITY INS.	23,821
3,447	4,536	101	55130	599	OTHER CHARGES	4,500
12,015	15,138	101	55130	704	ATTENDANCE EQUIPMENT	5,000
362	11,501	101	55130	708	COMMUNICATION EQUIPMENT	1,500
3,521	3,826	101	55130	709	DATA PROCESSING EQUIPMENT	5,000
0	75,997	101	55130	718	MOTOR VEHICLES	0
1,338,952	1,437,869				TOTAL AMBULANCE/EMER MEDICAL SER	1,418,873
					CRIPPLED CHILDREN SERVICE	
360	360	101	55180	316	CONTRIBUTIONS	937
5,000	5,000	101	55180	599	OTHER CHARGES (Child Advocacy Center)	5,000
5,360	5,360				TOTAL CRIPPLED CHILDREN SERVICE	5,937
					OTHER LOCAL HEALTH SERVICES (DGA)(see 46310)	
52	932	101	55190	131	MEDICAL PERSONNEL	0
21,672	21,873	101	55190	162	CLERICAL PERSONNEL	30,905
0	100	101	55190	186	LONGEVITY	200
1,347	1,318	101	55190	201	SOCIAL SECURITY	1,917
1,610	1,707	101	55190	204	STATE RETIREMENT	1,774
0	4,454	101	55190	207	MEDICAL INSURANCE	10,211
315	308	101	55190	212	EMPLOYER MEDICARE	450
181	109	101	55190	355	TRAVEL	3,100
0	0	101	55190	435	OFFICE SUPPLIES	0
0	0	101	55190	599	OTHER CHARGES	0
25,178	30,802				TOTAL OTHER LOCAL HEALTH SERVICES	48,557
1,413,125	1,521,099				TOTAL PUBLIC HEALTH AND WELFARE	1,516,196
					SOCIAL, CULTURAL, AND RECREATION	
					SENIOR CITIZEN'S ASSISTANCE	
4,000	3,993	101	56300	599	OTHER CHARGES	4,200
4,000	3,993				TOTAL SENIOR CITIZEN'S ASSISTANCE	4,200
					LIBRARIES	
46,790	47,310	101	56500	129	LIBRARIANS	48,552
0	0	101	56500	196	IN-SERVICE TRAINING	600
2,901	3,039	101	56500	201	SOCIAL SECURITY TAX	3,011
678	711	101	56500	212	MEDICARE	705
8,424	8,769	101	56500	307	COMMUNICATION	8,524
696	696	101	56500	348	POSTAL CHARGES	700
1,200	1,200	101	56500	351	RENTALS	1,200
1,049	807	101	56500	355	TRAVEL	700
420	182	101	56500	429	INSTRUCTIONAL SUPPLIES	420
758	1,196	101	56500	435	OFFICE SUPPLIES	1,200
2,394	2,400	101	56500	437	PERIODICALS	2,400
5,550	15,044	101	56500	599	OTHER CHARGES	0
1,000	0	101	56500	709	DATA PROCESSING EQUIPMENT	1,000
71,860	81,351				TOTAL LIBRARIES	69,012

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY							ESTIMATED
ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	2015-16	
					<u>PARKS AND FAIR BOARDS</u>		
1,100	1,250	101	56700	335	MAINTENANCE AND REPAIR SERVICE	1,250	
<u>1,203</u>	<u>1,250</u>	101	56700	499	OTHER SUPPLIES AND MAT	<u>1,250</u>	
<u>2,303</u>	<u>2,500</u>				TOTAL PARKS AND FAIR BOARDS	<u>2,500</u>	
78,164	87,844				TOTAL SOCIAL, CULTURAL, AND REC	75,712	
					AGRICULTURE AND NATURAL RESOURCES		
					<u>AGRICULTURE EXTENSION OFFICE</u>		
2,932	3,219	101	57100	307	COMMUNICATION	3,500	
1,150	1,150	101	57100	337	MAINTENANCE AND REPAIR SERVICE	1,150	
1,378	808	101	57100	355	TRAVEL	1,400	
56,648	34,106	101	57100	399	OTHER CONTRACTED SERVICES	56,757	
1,150	1,150	101	57100	435	OFFICE SUPPLIES	1,150	
2,489	1,319	101	57100	499	OTHER SUPPLIES AND MAT	2,500	
<u>1,000</u>	<u>1,000</u>	101	57100	719	OFFICE EQUIPMENT	<u>1,000</u>	
66,747	42,752				TOTAL AGRICULTURE EXTENSION OFFICE	67,457	
					<u>SOIL CONSERVATION</u>		
5,000	5,000	101	57500	316	CONTRIBUTIONS & GIFTS (Soil Conserv. Dist.)	5,000	
<u>9,000</u>	<u>9,000</u>	101	57500	599	OTHER CHARGES	<u>9,000</u>	
<u>14,000</u>	<u>14,000</u>				TOTAL SOIL CONSERVATION	<u>14,000</u>	
80,747	56,752				TOTAL AGRICULTURE & NATURAL RES.	81,457	
					OTHER GENERAL GOVERNMENT		
					<u>TOURISM</u>		
0	0	101	58110	316	CONTRIBUTIONS & GIFTS (Rugby)	0	
<u>0</u>	<u>0</u>	101	58110	707	BUILDING IMPROVEMENTS	<u>0</u>	
0	0				TOTAL TOURISM	0	
					<u>INDUSTRIAL DEVELOPMENT</u>		
0	0	101	58120	191	BOARD AND COMMITTEE MEMBER FEE	0	
0	0	101	58120	307	COMMUNICATION	0	
0	0	101	58120	316	CONTRIBUTIONS & GIFTS	0	
<u>0</u>	<u>0</u>	101	58120	724	SITE DEVELOPMENT	<u>0</u>	
0	0				TOTAL INDUSTRIAL DEVELOPMENT	0	
					<u>ECONOMIC AND COMMUNITY DEVELOPMENT</u>		
0	0	101	58190	105	SUPERVISOR/DIRECTOR	0	
0	0	101	58190	169	PART-TIME PERSONNEL	0	
0	0	101	58190	201	SOCIAL SECURITY	0	
0	0	101	58190	204	RETIREMENT	0	
0	0	101	58190	210	UNEMPLOYMENT COMPENSATION	0	
0	0	101	58190	212	EMPLOYER MEDICARE	0	
23,000	23,000	101	58190	316	CONTRIBUTIONS & GIFTS (Chamber of Comm)	0	
0	0	101	58190	452	UTILITIES	0	
0	0	101	58190	499	OTHER SUPPLIES AND MATERIALS	0	
<u>0</u>	<u>0</u>	101	58190	599	OTHER CHARGES (Grants)	<u>0</u>	
23,000	23,000				TOTAL ECONOMIC AND COMMUNITY DEV	0	

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
					VETERAN'S SERVICES	
450	500	101	58300	316	CONTRIBUTIONS (DAV)	500
13,096	13,864	101	58300	399	OTHER CONTRACTED SERVICES	15,000
<u>0</u>	<u>0</u>	101	58300	499	OTHER SUPPLIES AND MATERIALS	<u>0</u>
13,546	14,364				TOTAL VETERAN'S SERVICES	15,500
					MISCELLANEOUS	
2,646	2,675	101	58900	206	LIFE INSURANCE	2,800
14,243	11,964	101	58900	210	UNEMPLOYMENT COMPENSATION	16,000
9,511	8,042	101	58900	358	REMITTANCE OF REVENUES COLL. (C.A.S.A.)	12,000
107,568	110,619	101	58900	510	TRUSTEE'S COMMISSION	110,000
<u>0</u>	<u>0</u>	101	58900	599	OTHER CHARGES	<u>0</u>
<u>133,968</u>	<u>133,299</u>				TOTAL MISCELLANEOUS	<u>140,800</u>
<u>170,513</u>	<u>170,663</u>				TOTAL OTHER GENERAL GOVERNMENT	<u>156,300</u>
7,149,824	7,575,657				TOTAL GENERAL GOVERNMENT	7,557,263
					DEBT SERVICE	
36,877	74,398	101	82110	610	PRINCIPAL ON CAPITAL LEASES	97,917
<u>2,414</u>	<u>1,165</u>	101	82210	611	INTEREST ON CAPITAL LEASES	<u>13,283</u>
39,291	75,563				TOTAL DEBT SERVICE	111,200
					OTHER USES	
151,625	0	101	99100	590	TRANSFERS TO OTHER FUNDS	0
<u>0</u>	<u>0</u>	101	99130	606	OTHER DEBT ISSUANCE CHARGES	<u>0</u>
151,625	0				TOTAL OTHER USES	0
7,189,115	7,651,220				TOTAL EXPENDITURES	7,668,463
<u>151,625</u>	<u>0</u>				TOTAL OTHER USES	<u>0</u>
7,340,740	7,651,220				TOTAL EXPEND/ENCUMB & OTHER USES	7,668,463
					EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	0
-85,520	507,814					
1,530,409	1,444,889				EST. BEGINNING FUND BALANCE JULY 1	1,952,703
1,444,889	1,952,703				EST. ENDING FUND BALANCE JUNE 30	1,952,703

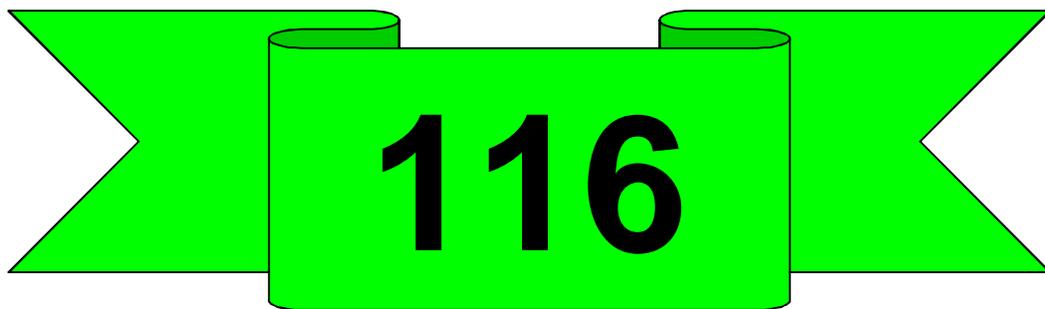
Balance Sheet

June 30, 2015

101 GENERAL FUND

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
101	-	11140	CASH WITH TRUSTEE	1,616,827.01
101	-	11180	CASH WITH CLERKS, REGISTER, AND SHERIFF	88,769.93
101	-	11410	ACCOUNTS RECEIVABLE (Payments in Lieu of Taxes)	1,640.54
101	-	11410	ACCOUNTS RECEIVABLE (Cable TV Franchise)	13,306.05
101	-	11410	ACCOUNTS RECEIVABLE (EMS Patient Charges)	109,243.71
101	-	11410	ACCOUNTS RECEIVABLE (Prisoner Board)	21,645.00
101	-	11410 - AMB	ACCOUNTS RECEIVABLE (EMS Collections)	207,921.04
101	-	11410 - AUTOP	ACCOUNTS RECEIVABLE (Autopies Reimbursed)	6,000.00
101	-	11410 - E911	ACCOUNTS RECEIVABLE (4th Qtr E911 payment)	28,417.00
101	-	11420 - AMB	ALLOWANCE FOR UNCOLLECTIBLES-CONTRA ACCT	-104,388.44
101	-	11430 - AUTOP	DUE FROM OTHER GOVERNMENTS	8,183.33
101	-	11430 - DRGCT	DUE FROM OTHER GOVERNMENTS	5,334.15
101	-	11430 - INCTX	DUE FROM OTHER GOVERNMENTS	14,593.17
101	-	11500	PROPERTY TAXES RECEIVABLE	4,925,980.00
101	-	11510	ALLOWANCE FOR UNCOLLECTABLE PROPERTY TAX	-276,113.00
101	-	11600 - AMB	PREPAID ITEMS	39,513.13
101	-	11600 - MED	PREPAID ITEMS	61,589.79
101	-	11600 - VFIS	PREPAID ITEMS	5,005.00
			TOTAL ASSETS	6,773,467.41
LIABILITIES				
101	-	21100 - CASA	ACCOUNTS PAYABLE	-2,728.50
101	-	21200	ACCRUED PAYROLL	-63,599.25
101	-	21390	IMAGINATION LIBRARY DEDUCTIONS	-437.00
101	-	29940	DEFERRED CURRENT PROPERTY TAXES	-4,404,673.00
101	-	29945	DEFERRED DELINQUENT PROPERTY TAXES	-222,554.00
101	-	29990	OTHER DEFERRED/UNAVAILABE REVENUE	-8,183.33
101	-	29990 - AMB	OTHER DEFERRED/UNAVAILABE REVENUE	-103,532.60
			TOTAL LIABILITIES	-4,805,707.68
FUND BALANCE				
101	-	34110	ENCUMBRANCES - CURRENT YEAR	-36,481.50
101	-	34120	ENCUMBRANCES - PRIOR YEAR	-1,200.00
101	-	34510 - RGDDS	RESTRICTED FOR GENERAL GOVERNMENT	-38,569.70
101	-	34520 - C&M	RESTRICTED FOR ADMINISTRATION OF JUSTICE	-17,108.57
101	-	34520 - DRGCT	RESTRICTED FOR ADMINISTRATION OF JUSTICE	-23,168.07
101	-	34525 - A&DRG	RESTRICTED FOR PUBLIC SAFETY	-3,733.40
101	-	34525 - SHRFF	RESTRICTED FOR PUBLIC SAFETY	-780.00
101	-	39000	UNASSIGNED	-1,310,920.91
101	-	39000	UNASSIGNED (Net -Increase or +Decrease from Operations)	-507,813.60
101	-	39121 - O.P.S	RESTRICTED FOR SPECIAL PURPOSE	-5,772.52
101	-	39122 - EMT-P	RESTRICTED FOR SPECIAL PURPOSE	-1,050.00
101	-	39126 - LIBRY	RESTRICTED FOR SPECIAL PURPOSE	-21,161.46
			TOTAL FUND BALANCE	-1,967,759.73
			Fund Is In Balance	<u><u>0.00</u></u>

SOLID WASTE FUND



The Solid Waste/Sanitation Fund is classified as a Special Revenue Fund. Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

The Solid Waste/Sanitation Fund is used to account for transactions relating to solid waste disposal, educational projects, and recycling.

SOLID WASTE/SANITATION

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15
813,040	838,883
45,029	71,627
65	87
20,375	33,562
8,555	9,410
<u>988</u>	<u>150</u>
888,052	953,718
<u>0</u>	<u>0</u>
888,052	953,718
<u>204,975</u>	<u>222,112</u>
<u>204,975</u>	<u>222,112</u>
204,975	222,112
0	1,043
27,825	13,461
<u>150</u>	<u>2,489</u>
27,975	16,993
0	0
<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>
27,975	16,993
2,061	5,437
35,208	29,017
8,785	0
<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>
46,054	34,454
0	0
0	0
<u>0</u>	<u>0</u>
0	0
1,167,056	1,227,277
<u>0</u>	<u>0</u>
1,167,056	1,227,277

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
LOCAL TAXES				
<u>COUNTY PROPERTY TAXES</u>				
116	40110		CURRENT PROPERTY TAX (.287 Tax Rate)	733,170
116	40120		TRUSTEE'S COLLECTIONS - PRIOR YEAR	47,842
116	40125		TRUSTEE'S COLLECTIONS - BANKRUTCY	0
116	40130		CIR CLK/CLK & MASTER COLLECTIONS-PR YR	30,000
116	40140		INTEREST AND PENALTY	8,500
116	40150		PICK-UP TAXES	<u>200</u>
			TOTAL COUNTY PROPERTY TAX	819,712
<u>STATUTORY LOCAL TAXES</u>				
			TOTAL STATUTORY LOCAL TAXES	<u>0</u>
			TOTAL LOCAL TAXES	819,712
CHARGES FOR CURRENT SERVICES				
<u>GENERAL SERVICE CHARGES</u>				
116	43114		SOLID WASTE DISPOSAL FEE	<u>205,000</u>
			TOTAL GENERAL SERVICE CHARGES	<u>205,000</u>
			TOTAL CHARGES FOR CURRENT SERVICES	205,000
OTHER LOCAL REVENUES				
<u>RECURRING ITEMS</u>				
116	44130		SALE OF MATERIALS AND SUPPLIES	0
116	44145		SALE OF RECYCLED MATERIALS	25,000
116	44170		MISCELLANEOUS REFUNDS	<u>0</u>
			TOTAL RECURRING ITEMS	25,000
<u>NONRECURRING ITEMS</u>				
116	44530		SALE OF EQUIPMENT	0
116	44560		DAMAGES RECOVERED FROM INDIV.	<u>0</u>
			TOTAL NONRECURRING ITEMS	<u>0</u>
			TOTAL OTHER LOCAL REVENUES	25,000
STATE OF TENNESSEE				
<u>GRANTS</u>				
116	46170		SOLID WASTE GRANTS	0
116	46430		LITTER PROGRAM	33,700
116	46490		OTHER PUBLIC WORKS GRANTS	0
<u>OTHER STATE REVENUES</u>				
116	46990		OTHER STATE REVENUES	<u>0</u>
			TOTAL OTHER STATE REVENUES	<u>0</u>
			TOTAL STATE OF TENNESSEE	33,700
116	48610		DONATIONS	0
OTHER SOURCES (NON REVENUE)				
116	49300		CAPITAL LEASES ISSUED	0
116	49700		INSURANCE RECOVERY	<u>0</u>
			TOTAL OTHER SOURCES (NON REVENUE)	0
			TOTAL ESTIMATED REVENUES	1,083,412
			TOTAL OTHER SOURCES	<u>0</u>
			TOTAL REVENUE AND OTHER SOURCES	1,083,412

SOLID WASTE/SANITATION

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
GENERAL GOVERNMENT						
<i>PUBLIC HEALTH AND WELFARE</i>						
<u>SANITATION MANAGEMENT</u>						
46,249	44,536	116	55710	105	SUPERVISOR / DIRECTOR	46,316
2,900	3,000	116	55710	186	LONGEVITY	3,100
2,961	2,785	116	55710	201	SOCIAL SECURITY TAX	3,064
3,646	3,693	116	55710	204	RETIREMENT	3,840
7,129	9,351	116	55710	207	MEDICAL INSURANCE	10,211
692	651	116	55710	212	MEDICARE	717
0	0	116	55710	307	COMMUNICATION	0
0	0	116	55710	355	TRAVEL	250
0	0	116	55710	502	BUILDING AND CONTENTS INS.	0
6,541	6,497	116	55710	506	LIABILITY INS.	6,616
0	0	116	55710	511	VEHICLE AND EQUIPMENT INS.	0
29,449	28,111	116	55710	513	WORKMAN'S COMPENSATION INS.	28,697
99,567	98,625				TOTAL SANITATION MANAGEMENT	102,811
<u>SANITATION EDUCATION/INFORMATION (LITTER GRANT)</u>						
13,174	14,053	116	55720	105	SUPERVISOR / DIRECTOR	14,539
13,939	13,934	116	55720	164	ATTENDANTS	13,587
1,681	1,735	116	55720	201	SOCIAL SECURITY TAX	1,744
0	0	116	55720	204	RETIREMENT	1,130
393	406	116	55720	212	MEDICARE	408
800	401	116	55720	302	ADVERTISING	500
0	0	116	55720	335	MAINTENANCE & REPAIR	0
481	374	116	55720	355	TRAVEL	100
0	0	116	55720	399	OTHER CONTRACTED SERVICES	0
1,803	1,117	116	55720	425	GASOLINE	2,850
1,450	480	116	55720	429	INSTRUCTIONAL SUPPLIES	500
385	1,618	116	55720	453	VEHICLE PARTS	500
368	772	116	55720	499	OTHER SUPPLIES & MATERIALS	434
0	0	116	55720	599	OTHER CHARGES	0
34,474	34,889				TOTAL SANITATION EDUCATION/INFO	36,292
<u>WASTE PICKUP</u>						
57,733	38,226	116	55731	147	TRUCK DRIVERS	52,427
3,296	9,297	116	55731	169	PART-TIME PERSONNEL	12,480
2,300	1,700	116	55731	186	LONGEVITY	2,500
1,573	2,360	116	55731	187	OVERTIME	3,136
3,777	3,016	116	55731	201	SOCIAL SECURITY TAX	4,374
4,585	3,286	116	55731	204	RETIREMENT	4,512
23,623	23,631	116	55731	207	MEDICAL INSURANCE	29,693
883	705	116	55731	212	MEDICARE	1,023
75	36	116	55731	333	LICENSES	100
382,951	393,048	116	55731	399	OTHER CONTRACTED SERVICES	293,475
7,803	5,823	116	55731	418	EQUIPMENT AND MACHINERY PARTS	8,000
19,482	16,463	116	55731	425	GASOLINE	24,000
1,209	2,305	116	55731	433	LUBRICANTS	2,500
4,895	4,950	116	55731	450	TIRES AND TUBES	5,000
13,960	14,000	116	55731	733	SOLID WASTE EQUIPMENT	14,000
528,147	518,845				TOTAL WASTE PICKUP	457,220

SOLID WASTE/SANITATION

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
					<u>CONVENIENCE CENTERS</u>	
182,830	197,623	116	55732	164	ATTENDANTS	189,262
5,400	4,600	116	55732	186	LONGEVITY	5,200
0	83	116	55732	187	OVERTIME	2,778
7,991	5,196	116	55732	189	OTHER SALARIES AND WAGES	6,511
9,244	10,809	116	55732	201	SOCIAL SECURITY TAX	12,633
11,067	12,632	116	55732	204	RETIREMENT	15,832
52,231	58,229	116	55732	207	MEDICAL INSURANCE	62,527
2,162	2,528	116	55732	212	MEDICARE	2,955
2,239	3,728	116	55732	351	RENTALS	3,600
11,143	12,487	116	55732	426	GENERAL CONSTRUCTION MATERIAL	13,650
1,583	1,265	116	55732	456	GRAVEL AND CHERT	1,500
1,411	2,588	116	55732	499	OTHER SUPPLIES AND MATERIALS	1,620
0	0	116	55732	718	MOTOR VEHICLES	0
287,302	311,768				TOTAL CONVENIENCE CENTERS	318,068
					<u>RECYCLING CENTER</u>	
23,741	23,706	116	55751	105	SUPERVISOR/DIRECTOR	24,596
0	0	116	55751	164	ATTENDANTS	0
23,362	23,837	116	55751	169	PART-TIME PERSONNEL	24,960
200	300	116	55751	186	LONGEVITY	400
0	0	116	55751	189	OTHER SALARIES AND WAGES	0
2,919	2,951	116	55751	201	SOCIAL SECURITY TAX	3,098
1,782	1,865	116	55751	204	RETIREMENT	1,943
11,869	13,209	116	55751	207	MEDICAL INSURANCE	14,847
683	690	116	55751	212	MEDICARE	725
1,790	1,819	116	55751	307	COMMUNICATION	1,800
1,375	1,583	116	55751	415	ELECTRICITY	2,000
3,301	2,514	116	55751	425	GASOLINE	4,000
0	0	116	55751	451	UNIFORMS	0
1,231	3,761	116	55751	453	VEHICLE PARTS	2,000
654	485	116	55751	454	WATER AND SEWER	500
1,036	1,091	116	55751	499	OTHER SUPPLIES AND MATERIALS	1,100
503	100	116	55751	599	OTHER CHARGES	600
0	0	116	55751	733	SOLID WASTE EQUIPMENT	0
74,445	77,913				TOTAL RECYCLING CENTER	82,569
					<u>LANDFILL OPERATIONS AND MAINTENANCE</u>	
5,935	6,554	116	55754	164	ATTENDANTS	20,912
0	0	116	55754	186	LONGEVITY	600
0	0	116	55754	187	OVERTIME	0
368	406	116	55754	201	SOCIAL SECURITY TAX	1,334
0	0	116	55754	204	RETIREMENT	1,672
0	0	116	55754	207	MEDICAL INSURANCE	0
86	95	116	55754	212	MEDICARE	312
7,349	6,853	116	55754	307	COMMUNICATION	6,650
0	0	116	55754	321	ENGINEERING SERVICES	2,000
17,425	17,063	116	55754	336	MAINTENANCE AND REPAIR SERVICES	18,000
5,072	960	116	55754	351	RENTALS	7,000
14,602	14,849	116	55754	415	ELECTRICITY	14,000
9,106	9,504	116	55754	418	EQUIPMENT AND MACHINERY PARTS	12,000

SOLID WASTE/SANITATION

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
20,033	16,305	116	55754	425	GASOLINE	24,000
4,858	4,386	116	55754	426	GENERAL CONSTRUCTION MATERIAL	7,000
1,470	1,497	116	55754	433	LUBRICANTS	1,500
662	535	116	55754	434	NATURAL GAS	800
494	440	116	55754	435	OFFICE SUPPLIES	500
2,601	2,322	116	55754	454	WATER AND SEWER	3,500
748	1,390	116	55754	523	LANDFILL CLOSURE/POST-CLOSURE	17,500
4,812	4,783	116	55754	724	SITE DEVELOPMENT	5,000
<u>95,623</u>	<u>87,941</u>				TOTAL LANDFILL OPERATION AND MAINTENANCE	<u>144,280</u>
1,119,558	1,129,981				TOTAL PUBLIC HEALTH AND WELFARE	1,141,240
					OTHER GENERAL GOVERNMENT	
					<u>OTHER CHARGES</u>	
<u>19,818</u>	<u>20,900</u>	116	58400	510	TRUSTEE'S COMMISSION	<u>22,000</u>
19,818	20,900				TOTAL OTHER CHARGES	22,000
					<u>MISCELLANEOUS</u>	
299	286	116	58900	206	LIFE INSURANCE	350
<u>1,727</u>	<u>1,651</u>	116	58900	210	UNEMPLOYMENT COMPENSATION	<u>1,700</u>
<u>2,026</u>	<u>1,937</u>				TOTAL MISCELLANEOUS	<u>2,050</u>
21,844	22,838				TOTAL OTHER GENERAL GOVERNMENT	24,050
					<u>DEBT SERVICE</u>	
36,475	37,540	116	82110	610	PRINCIPAL ON CAPITAL LEASES	38,637
<u>5,646</u>	<u>4,581</u>	116	82210	611	INTEREST ON CAPITAL LEASES	<u>3,485</u>
42,121	42,121				TOTAL DEBT SERVICE	42,122
					TOTAL GENERAL GOVERNMENT	1,207,412
					OTHER USES	
					<u>OPERATING TRANSFERS</u>	
<u>0</u>	<u>2,430</u>	116	99100	590	TRANSFERS TO OTHER FUNDS	<u>0</u>
<u>0</u>	<u>2,430</u>				TOTAL OPERATING TRANSFERS	<u>0</u>
0	2,430				TOTAL OTHER USES	0
1,183,523	1,194,939				TOTAL EXPENDITURES	1,207,412
<u>0</u>	<u>2,430</u>				TOTAL OTHER USES	<u>0</u>
1,183,523	1,197,369				TOTAL EXPEND/ENCUMB & OTHER USES	1,207,412
					EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	-124,000
214,253	197,786				EST. BEGINNING FUND BALANCE - JULY 1	227,694
197,786	227,694				EST. ENDING FUND BALANCE - JUNE 30	103,694

Balance Sheet

June 30, 2015

116 SOLID WASTE

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
116	-	11140	CASH WITH TRUSTEE	249,233.80
116	-	11180	CASH WITH CLERKS, REGISTER, AND SHERIFF	3,577.42
116	-	11410 - DISPL	ACCOUNTS RECEIVABLE	16,892.00
116	-	11410 - LITTR	ACCOUNTS RECEIVABLE	6,402.26
116	-	11500	PROPERTY TAXES RECEIVABLE	975,960.00
116	-	11510	ALLOWANCE FOR UNCOLLECTABLE PROPERTY TAX	-54,705.00
116	-	11600 - MED	PREPAID ITEMS	9,307.60

TOTAL ASSETS				1,206,668.08
LIABILITIES				
116	-	21200	ACCRUED PAYROLL	-17,833.16
116	-	29940	DEFERRED CURRENT PROPERTY TAXES	-872,676.00
116	-	29945	DEFERRED DELINQUENT PROPERTY TAXES	-44,093.00

TOTAL LIABILITIES				-934,602.16
FUND BALANCE				
116	-	34110	ENCUMBRANCES - CURRENT YEAR	-68,127.31
116	-	39000	UNASSIGNED	-174,030.98
116	-	39000	UNASSIGNED (Net -Increase or +Decrease from Operations)	-29,907.63

TOTAL FUND BALANCE				-272,065.92

Fund Is In Balance				0.00
				=====

Drug Control Fund



122

The Drug Control Fund is classified as a Special Revenue Fund. Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

The Drug Control Fund is used to account for transactions of the county drug control transactions. The main source of revenue for this fund is from fines and sales of confiscated property. The expenditures are for drug control enforcement and education.

DRUG CONTROL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15
0	0
1,355	169
45,974	60,058
4,199	559
0	0
<u>20,925</u>	<u>6,564</u>
72,453	67,350
36	0
0	0
<u>0</u>	<u>0</u>
36	0
72,489	67,350
0	0
4,813	1,043
0	0
0	0
0	0
0	0
0	0
250	0
1,600	4,400
4,200	4,200
1,225	1,795
0	1,361
0	258
14,528	15,923
323	221
642	546
480	455
1,118	1,428
686	632
3,980	3,261
0	0
<u>23,886</u>	<u>39,130</u>
<u>57,732</u>	<u>74,652</u>
57,732	74,652
57,732	74,652
0	0
57,732	74,652
14,757	-7,302
22,155	36,912
36,912	29,610

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
FINES, FORFEITURES, AND PENALTIES				
122	42140		DRUG CONTROL FINES (Circuit Court)	0
122	42141		DRUG COURT FEES (Circuit Court)	0
122	42340		DRUG CONTROL FINES (Gen Sessions Court)	43,896
122	42341		DRUG COURT FEES (Gen Sessions Court)	0
122	42441		DRUG COURT FEES (Juvenile Court)	0
122	42910		PROCEEDS FROM CONFISCATED PROPERTY	12,000
TOTAL FINES, FORF., AND PENALTIES				55,896
OTHER LOCAL REVENUES				
122	43190		OTHER GENERAL SERVICE CHARGES	0
122	44170		MISCELLANEOUS REFUNDS	0
122	48900		TRANSFERS FROM OTHER FUNDS	0
TOTAL OTHER LOCAL REVENUES				0
TOTAL REVENUE AND OTHER SOURCES				55,896
GENERAL GOVERNMENT				
<i>PUBLIC SAFETY</i>				
<u>DRUG ENFORCEMENT</u>				
122	54150	106	DEPUTY(IES)	0
122	54150	196	IN SERVICE TRAINING	3,000
122	54150	201	SOCIAL SECURITY	0
122	54150	204	STATE RETIREMENT	0
122	54150	207	MEDICAL INSURANCE	0
122	54150	212	MEDICARE	0
122	54150	316	CONTRIBUTIONS	500
122	54150	319	CONFIDENTIAL DRUG ENFORC.	5,000
122	54150	351	RENTALS	4,200
122	54150	353	TOW-IN SERVICES	700
122	54150	355	TRAVEL	700
122	54150	357	VETERINARY SERVICES	360
122	54150	399	OTHER CONTRACTED SERVICES	15,000
122	54150	401	ANIMAL FOOD & SUPPLIES	1,000
122	54150	429	INSTRUCTIONAL SUPPLIES	750
122	54150	451	UNIFORMS	1,000
122	54150	499	OTHER SUPPLIES AND MAT.	1,000
122	54150	510	TRUSTEE'S COMMISSION	800
122	54150	716	LAW ENFORCEMENT EQUIP.	3,000
122	54150	718	MOTOR VEHICLES	0
122	91130	590	TRANSFERS TO OTHER FUNDS	23,886
TOTAL DRUG ENFORCEMENT				60,896
<i>TOTAL PUBLIC SAFETY</i>				60,896
TOTAL GENERAL GOVERNMENT				60,896
TOTAL EXPENDITURES				60,896
TOTAL OTHER USES				0
TOTAL EXPEND/ENCUMB & OTHER USES				60,896
EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES				-5,000
EST. BEGINNING FUND BALANCE - JULY 1				29,610
EST. ENDING FUND BALANCE - JUNE 30				24,610

Balance Sheet

June 30, 2015

122 DRUG FUND

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
122	-	11140	CASH WITH TRUSTEE	41,017.56
122	-	11180	CASH WITH CLERKS, REGISTER, AND SHERIFF	4,277.99

			TOTAL ASSETS	45,295.55
LIABILITIES				
122	-	21560	DUE TO LITIGANTS, HEIRS, AND OTHERS	-442.21
122	-	21900	OTHER CURRENT LIABILITIES	0.00

			TOTAL LIABILITIES	-442.21
FUND BALANCE				
122	-	39000	UNASSIGNED	-52,155.16
122	-	39000	UNASSIGNED (Net -Increase or +Decrease from Operations)	7,301.82

			TOTAL FUND BALANCE	-44,853.34

			Fund Is In Balance	0.00
				=====

HIGHWAY & PUBLIC WORKS FUND



131

The Highway/Public Works Fund is classified as a Special Revenue Fund. Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

The Highway/Public Works Fund is used to account for transactions of the county highway department. The main source of revenue for this fund is from state gasoline taxes.

HIGHWAY/PUBLIC WORKS

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15
58,987	60,862
3,486	5,199
5	7
1,495	16,722
656	683
72	11
0	0
64,701	83,483
99,245	104,233
0	0
163,946	187,717
38	325
0	17,262
38	17,587
5,704	0
101,642	86,833
15	2,576
6	0
107,367	89,409
0	2,313
0	0
0	45
0	2,358
107,367	91,767
0	0
209,200	0
1,726,747	1,749,166
15,865	15,865
0	0
1,951,812	1,765,031
1,326	0
1,326	0
1,326	0
0	2,491
0	0
0	2,491
2,224,488	2,064,593

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
LOCAL TAXES				
<u>CURRENT PROPERTY TAX</u>				
131	40110		CURRENT PROPERTY TAX (.023 Tax Rate)	58,756
131	40120		TRUSTEE'S COLLECTIONS - PRIOR YEAR	3,500
131	40125		TRUSTEE'S COLLECTIONS - BANKRUPTCY	0
131	40130		CIR CLK/CLK & MASTER COLLECTIONS-PR YR	1,500
131	40140		INTEREST AND PENALTY	500
131	40150		PICK-UP TAXES	80
131	40163		PAYMENTS IN LIEU OF TAXES	0
			TOTAL COUNTY PROPERTY TAXES	64,336
<u>OTHER LOCAL TAXES</u>				
131	40280		MINERAL SEVERANCE TAX	105,000
131	40320		BANK EXCISE TAX (State Shared Rev)	0
			TOTAL LOCAL TAXES	169,336
CHARGES FOR CURRENT SERVICES				
131	43190		GENERAL SERVICE CHARGES	0
131	43990		OTHER CHARGES FOR SERVICES	2,500
			TOTAL CHARGES FOR CURRENT SERVICES	2,500
OTHER LOCAL REVENUES				
<u>RECURRING ITEMS</u>				
131	44130		SALE OF MATERIALS AND SUPPLIES	0
131	44135		SALE OF GASOLINE	100,000
131	44145		SALE OF RECYCLED MATERIALS	1,000
131	44170		MISCELLANEOUS REFUNDS	0
			TOTAL RECURRING ITEMS	101,000
<u>NONRECURRING ITEMS</u>				
131	44530		SALE OF EQUIPMENT	500
131	44540		SALE OF PROPERTY	0
131	44560		DAMAGES RECOVERED FROM INDIV	0
			TOTAL NONRECURRING ITEMS	500
			TOTAL OTHER LOCAL REVENUE	101,500
STATE OF TENNESSEE				
131	46410		BRIDGE PROGRAM	188,000
131	46420		STATE AID PROGRAM	60,000
131	46920		GASOLINE & MOTOR FUEL TAX (State Shrd Rev)	1,725,000
131	46930		PETROLEUM SPECIAL TAX (State Shared Rev)	15,765
131	46980		OTHER STATE GRANTS	0
			TOTAL STATE OF TENNESSEE	1,988,765
FEDERAL GOVERNMENT				
<u>FEDERAL THROUGH STATE</u>				
131	47230		DISASTER RELIEF	0
			TOTAL FEDERAL THROUGH STATE	0
			TOTAL FEDERAL GOVERNMENT	0
OTHER SOURCES				
131	49700		INSURANCE RECOVERY	0
131	49800		OPERATING TRANSFERS	0
			TOTAL OTHER SOURCES	0
			TOTAL REVENUES	2,262,101

HIGHWAY/PUBLIC WORKS

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15
67,795	70,228
20,570	22,664
0	375
5,095	5,570
6,740	7,248
17,892	16,632
1,192	1,303
3,114	3,095
1,125	0
0	0
0	0
0	0
0	0
0	486
1,668	2,425
134	493
<u>125,325</u>	<u>130,520</u>
57,942	63,644
51,090	83,808
56,612	58,917
61,484	79,919
0	0
13,250	13,875
15,662	18,057
13,898	17,907
66,638	72,983
3,298	4,179
0	0
1,000,718	150,916
366,324	0
192,495	234,365
0	2,862
266,110	179,498
0	0
579	362
14,437	42,020
0	2,933
0	0
0	416
0	0
0	96
<u>2,180,538</u>	<u>1,026,757</u>
35,202	41,828
8,324	4,037
0	0
6,375	3,625
2,881	2,870

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
HIGHWAYS				
<u>ADMINISTRATION</u>				
131	61000	101	COUNTY OFFICIAL / ADMINISTRATIVE	70,228
131	61000	161	SECRETARY(S)	27,000
131	61000	186	LONGEVITY PAY	500
131	61000	201	SOCIAL SECURITY TAX	6,060
131	61000	204	RETIREMENT	7,594
131	61000	205	EMPLOYEE & DEPENDENT INSURANCE	18,787
131	61000	212	MEDICARE	1,418
131	61000	320	DUES AND MEMBER5SHIPS	3,200
131	61000	331	LEGAL SERVICES	1,000
131	61000	332	LEGAL NOTICES, RECORDINGS AND C	500
131	61000	337	MAINTENANCE AND REPAIR SERVICE	300
131	61000	348	POSTAL CHARGES	100
131	61000	349	PRINTING, STATIONARY, AND FORMS	100
131	61000	355	TRAVEL	500
131	61000	435	OFFICE SUPPLIES	2,500
131	61000	599	OTHER CHARGES	1,000
			TOTAL ADMINISTRATION	140,787
<u>HIGHWAY AND BRIDGE MAINTENANCE</u>				
131	62000	141	FOREMEN	40,000
131	62000	143	EQUIPMENT OPERATORS	129,900
131	62000	147	TRUCK DRIVERS	120,800
131	62000	149	LABORERS	44,700
131	62000	169	PART-TIME PERSONNEL	66,000
131	62000	186	LONGEVITY PAY	12,375
131	62000	201	SOCIAL SECURITY TAX	25,655
131	62000	204	RETIREMENT	27,023
131	62000	205	EMPLOYEE & DEPENDENT INSURANCE	70,575
131	62000	212	MEDICARE	6,000
131	62000	351	RENTALS	3,500
131	62000	399	OTHER CONTRACTED SERVICES	850,000
131	62000	404	ASPHALT-HOT MIX	500,000
131	62000	405	ASPHALT-LIQUID	350,000
131	62000	408	CONCRETE	2,500
131	62000	409	CRUSHED STONE	250,000
131	62000	426	GENERAL CONSTRUCTION MATERIAL	0
131	62000	436	OTHER ROAD MATERIALS	1,000
131	62000	440	PIPE-METAL	50,000
131	62000	443	ROAD SIGNS	3,500
131	62000	445	SAND	500
131	62000	446	SMALL TOOLS	500
131	62000	447	STRUCTURAL STEEL	1,000
131	62000	455	WOOD PRODUCTS	1,500
			TOTAL HIGHWAY & BRIDGE MAINTENANCE	2,557,028
<u>OPERATION AND MAINTENANCE OF EQUIPMENT</u>				
131	63100	142	MECHANIC(S)	75,000
131	63100	149	LABORERS	0
131	63100	169	PART-TIME PERSONNEL	25,000
131	63100	186	LONGEVITY PAY	8,250
131	63100	201	SOCIAL SECURITY TAX	6,712

HIGHWAY/PUBLIC WORKS

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15
3,708	3,544
10,833	10,263
674	671
9,329	44,045
140,315	102,425
64,017	66,682
3,661	2,967
52,838	18,719
1,949	4,273
25	18
13,835	13,781
<u>6,796</u>	<u>6,929</u>
360,760	326,676
3,935	4,777
6,522	9,038
4,050	6,355
701	1,340
32,488	35,271
19,621	20,386
<u>18</u>	<u>0</u>
67,335	77,168
278	261
810	1,321
<u>27,182</u>	<u>25,947</u>
28,269	27,529
0	0
0	0
145,480	132,142
94,479	0
0	0
0	0
0	0
0	0
<u>581,400</u>	<u>0</u>
821,359	132,142
10,000	41,391
3,583,585	1,720,792
<u>10,000</u>	<u>41,391</u>
3,593,585	1,762,183
-1,369,097	302,410
3,528,874	2,159,777
2,159,777	2,462,187

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
131	63100	204	RETIREMENT	8,412
131	63100	205	EMPLOYEE & DEPENDENT INSURANCE	15,442
131	63100	212	MEDICARE	1,570
131	63100	399	OTHER CONTRACTED SERVICES	25,000
131	63100	412	DIESEL FUEL	150,000
131	63100	418	EQUIPMENT AND MACHINERY PARTS	65,000
131	63100	424	GARAGE SUPPLIES	3,500
131	63100	425	GASOLINE	35,000
131	63100	433	LUBRICANTS	5,000
131	63100	446	SMALL TOOLS	500
131	63100	450	TIRES AND TUBES	18,000
131	63100	451	UNIFORMS	<u>7,000</u>
			TOTAL OPERATION & MAINT OF EQUIPMENT	449,386
OTHER CHARGES				
131	65000	307	COMMUNICATION	4,800
131	65000	415	ELECTRICITY	10,000
131	65000	434	NATURAL GAS	7,000
131	65000	454	WATER AND SEWER	1,300
131	65000	506	LIABILITY INS.	36,000
131	65000	510	TRUSTEE COMMISSION	21,000
131	65000	599	OTHER CHARGES	<u>1,500</u>
			TOTAL OTHER CHARGES	81,600
EMPLOYEE BENEFITS				
131	66000	206	LIFE INSURANCE	300
131	66000	210	UNEMPLOYMENT COMPENSATION	1,000
131	66000	513	WORKMAN'S COMPENSATION INS.	<u>28,000</u>
			TOTAL EMPLOYEE BENEFITS	29,300
CAPITAL OUTLAY				
131	68000	705	BRIDGE CONSTRUCTION	188,000
131	68000	708	COMMUNICATION EQUIPMENT	1,500
131	68000	714	HIGHWAY EQUIPMENT	200,000
131	68000	715	LAND	0
131	68000	718	MOTOR VEHICLES	35,000
131	68000	723	RIGHT-OF-WAY	1,500
131	68000	726	STATE AID PROJECTS	60,000
131	68000	732	BUILDING PURCHASES	<u>0</u>
			TOTAL CAPITAL OUTLAY	486,000
OTHER USES				
131	99100	590	TRANSFERS TO OTHER FUNDS	0
			TOTAL EXPENDITURES	3,744,101
			TOTAL OTHER USES	<u>0</u>
			TOTAL EXPEND/ENCUMB & OTHER USES	3,744,101
			EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	-1,482,000
			EST. BEGINNING FUND BALANCE - JULY 1	2,462,187
			EST. ENDING FUND BALANCE - JUNE 30	980,187

Balance Sheet

June 30, 2015

131 HIGHWAY DEPARTMENT

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
131	-	11130	- TAX CASH IN BANK	167.99
131	-	11140	CASH WITH TRUSTEE	2,713,896.01
131	-	11180	CASH WITH CLERKS, REGISTER, AND SHERIFF	259.55
131	-	11410	- FUEL ACCOUNTS RECEIVABLE	586.80
131	-	11430	DUE FROM OTHER GOVERNMENTS	309,128.44
131	-	11500	PROPERTY TAXES RECEIVABLE	70,811.00
131	-	11510	ALLOWANCE FOR UNCOLLECTABLE PROP. TAXES	-3,969.00
131	-	11600	- MED PREPAID ITEMS	9,837.42

TOTAL ASSETS				3,100,718.21
LIABILITIES				
131	-	21200	ACCRUED PAYROLL	-15,392.06
131	-	22100	DEFERRED REVENUE - CURR. PROPERTY TAXES	-63,317.00
131	-	29945	DEFERRED DELINQUENT PROPERTY TAXES	-3,200.00
131	-	29990	OTHER DEFERRED/UNAVAILABLE REVENUE	-151,322.05

TOTAL LIABILITIES				-233,231.11
FUND BALANCE				
131	-	34110	ENCUMBRANCES - CURRENT YEAR	-418,716.94
131	-	34550	RESTRICTED FOR HIGHWAYS/PUBLIC WORKS	-387,070.61
131	-	39000	UNASSIGNED	-1,759,289.87
131	-	39000	UNASSIGNED (Net -Increase or +Decrease from Operations)	-302,409.68

TOTAL FUND BALANCE				-2,867,487.10

Fund Is In Balance				0.00
				=====

GENERAL PURPOSE SCHOOL FUND



The General Purpose School Fund is used to account for general operations of the school department. Major funding for the school department is provided through local tax levies and state education funds.

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16	
		LOCAL TAXES					
		<u>COUNTY PROPERTY TAXES</u>					
2,436,564	2,514,006	141	40110		CURRENT PROPERTY TAX (.95 Tax Rate)	2,426,870	
144,031	214,745	141	40120		TRUSTEE'S COLLECTIONS - PRIOR YEAR	152,000	
207	278	141	40125		TRUSTEE'S COLLECTIONS - BANKRUPTCY	0	
68,740	89,174	141	40130		CIR CLK/CLK & MASTER COLLECTIONS-PR YR	60,000	
27,139	28,224	141	40140		INTEREST AND PENALTY	28,000	
2,961	450	141	40150		PICK-UP TAXES	1,000	
<u>0</u>	<u>0</u>	141	40163		PAYMENTS IN LIEU OF TAXES - OTHER	<u>0</u>	
2,679,642	2,846,876				TOTAL COUNTY PROPERTY TAXES	2,667,870	
		<u>STATUTORY LOCAL TAXES</u>					
0	0	141	40320		BANK EXCISE TAX (State Shared Rev)	0	
47,498	51,577	141	40330		WHOLESALE BEER TAX	50,000	
<u>0</u>	<u>0</u>	141	40331		BEER PRIVILEGE TAX	<u>0</u>	
47,498	51,577				TOTAL STATUTORY LOCAL TAXES	50,000	
2,727,140	2,898,454				TOTAL LOCAL TAXES	2,717,870	
		LICENSES AND PERMITS					
		<u>LICENSES</u>					
<u>570</u>	<u>550</u>	141	41110		MARRIAGE LICENSES	<u>500</u>	
570	550				TOTAL LICENSES AND PERMITS	500	
		CHARGES FOR CURRENT SERVICES					
		<u>EDUCATION CHARGES</u>					
15,712	9,500	141	43511		TUITION - REGULAR DAY STUDENTS	10,000	
0	0	141	43515		TUITION - OTHER STATE SYSTEMS	0	
200	75	141	43517		TUITION - OTHER	500	
0	0	141	43542		INSTRUCT SERV CONTRACT w/OTHER LEA'S	0	
<u>1</u>	<u>367</u>	141	43570		RECEIPTS FROM INDIVIDUAL SCHOOLS	<u>18,000</u>	
15,913	9,942				TOTAL CHARGES FOR CURRENT SERVICES	28,500	
		OTHER LOCAL REVENUES					
		<u>RECURRING ITEMS</u>					
7,014	6,728	141	44110		INTEREST EARNED	7,500	
0	246	141	44130		SALE OF MATERIALS & SUPPLIES	0	
40,290	6,140	141	44146		E-RATE FUNDING	0	
<u>31,657</u>	<u>8,349</u>	141	44170		MISCELLANEOUS REFUNDS	<u>0</u>	
78,961	21,463				TOTAL RECURRING ITEMS	7,500	
		<u>NONRECURRING ITEMS</u>					
804	4,933	141	44530		SALE OF EQUIPMENT	0	
1,800	400	141	44540		SALE OF PROPERTY	0	
0	74	141	44560		DAMAGES RECOVERED FROM INDIVIDUALS	0	
<u>3,035</u>	<u>0</u>	141	44570		CONTRIBUTIONS & GIFTS	<u>0</u>	
5,639	5,407				TOTAL NON RECURRING ITEMS	0	
		<u>OTHER LOCAL REVENUES</u>					
<u>257,657</u>	<u>477,145</u>	141	44990		OTHER LOCAL REVENUES	<u>407,072</u>	
342,258	504,015				TOTAL OTHER LOCAL REVENUE	414,572	

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15
18,170,000	18,201,355
0	0
623,005	618,127
11,974	2,000
13,080	4,794
460,883	339,165
0	0
0	0
0	0
0	0
144,691	120,468
42,670	42,670
0	0
0	0
<u>19,466,303</u>	<u>19,328,579</u>
421,703	337,987
3,810	50,524
0	0
<u>113,196</u>	<u>78,106</u>
<u>538,709</u>	<u>466,617</u>
<u>20,005,013</u>	<u>19,795,196</u>
0	0
0	0
0	0
17,364	4,765
0	0
0	0
109,499	0
0	0
0	0
<u>126,863</u>	<u>4,765</u>
126,863	4,765
0	0
340	700
0	0
17,522	22,742
0	0
<u>17,862</u>	<u>23,442</u>
23,217,756	23,212,922
<u>17,862</u>	<u>23,442</u>
<u>23,235,618</u>	<u>23,236,364</u>

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
STATE OF TENNESSEE				
<u>REGULAR EDUCATION FUNDS</u>				
141	46511		BASIC EDUCATION PROGRAM	18,263,000
141	46512		BASIC EDUCATION PROGRAM- ARRA	0
141	46515		EARLY CHILDHOOD EDUCATION	645,549
141	46530		ENERGY EFFICIENTSCHOOL INITIATIVE	0
141	46550		DRIVER EDUCATION	0
141	46590		OTHER STATE EDUCATION FUNDS	477,377
141	46591		COORDINATED SCHOOL HEALTH - ARRA	0
141	46592		INTERNET CONNECTIVITY - ARRA	0
141	46594		FAMILY RESOURCE CENTERS - ARRA	0
141	46595		STATEWIDE STDNT MGMT SYS (SSMS)-ARRA	0
141	46610		CAREER LADDER PROGRAM	140,000
141	46612		CAREER LADDER - EXTENDED CONTRACT	0
141	46615		CAREER LADD - EXT CONTR (ARRA)	0
141	46790		OTHER VOCATIONAL	0
			TOTAL REGULAR EDUCATION FUNDS	<u>19,525,926</u>
<u>OTHER STATE REVENUES</u>				
141	46851		STATE REVENUE SHARING -T.V.A.. (50%)	337,987
141	46980		OTHER STATE GRANTS	0
141	46981		SAFE SCHOOLS - ARRA	0
141	46990		OTHER STATE REVENUES	0
			TOTAL OTHER STATE REVENUES	<u>337,987</u>
			TOTAL STATE OF TENNESSEE	<u>19,863,913</u>
FEDERAL GOVERNMENT				
<u>FEDERAL THROUGH STATE</u>				
141	47120		ADULT BASIC EDUCATION	0
141	47133		VOCATIONAL SEX BIAS	0
141	47139		OTHER VOCATIONAL	0
141	47143		EDUCATION OF THE HANDICAPPED ACT	0
141	47144		EDUCATION EDGE	0
141	47145		SPECIAL EDUCATION PRESCHOOL GRANT	0
141	47147		SAFE & DRUGFREE SCHOOLS STATE GRANTS	0
141	47170		APPALACHIAN REGIONAL COMMISSION (ARC)	0
141	47590		OTHER FEDERAL THROUGH STATE	0
			TOTAL FEDERAL THROUGH STATE	<u>0</u>
			TOTAL FEDERAL GOVERNMENT	<u>0</u>
OTHER SOURCES (NON REVENUE)				
141	48130		CONTRIBUTIONS	0
141	48140		CONTRACTED SERVICES (for other entities)	0
141	49200		NOTES ISSUED	0
141	49700		INSURANCE RECOVERY	0
141	49800		OPERATING TRANSFERS	3,995
			TOTAL OTHER SOURCES (NON-REVENUE)	<u>3,995</u>
			TOTAL ESTIMATED REVENUES	<u>23,025,355</u>
			TOTAL OTHER SOURCES (NON-REVENUE)	<u>3,995</u>
			TOTAL REVENUE AND OTHER SOURCES	<u>23,029,350</u>

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15
7,012,155	7,088,833
78,542	68,650
0	0
33,000	35,600
3,140	880
0	173,066
254,813	376,699
77,121	0
0	-200
114,984	71,338
108,459	104,679
473,710	483,362
658,564	691,916
5,952	6,577
1,174,134	1,206,556
41,373	38,525
209	0
110,359	113,043
0	0
43,826	43,877
201,021	45,062
34,376	35,044
<u>30,788</u>	<u>26,122</u>
10,456,525	10,609,629
817,066	801,455
6,500	6,000
0	0
2,560	5,630
0	0
105,000	97,533
0	43,528
8,118	0
1,633	7,666
1,500	3,000
18,442	10,013
57,739	58,499
81,853	84,623
781	812
118,441	123,606
4,830	4,331
0	0
13,504	13,681
67,000	42,000
0	200
208,506	153,940
1,114	23,843
0	130
<u>2,189</u>	<u>5,260</u>
1,516,776	1,485,749

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
EDUCATION				
INSTRUCTION				
<u>REGULAR INSTRUCTION</u>				
141	71100	116	TEACHERS	7,242,470
141	71100	117	CAREER LADDER PROGRAM	72,000
141	71100	121	DATA PROCESSING PERSONNEL	0
141	71100	127	CAREER LADDER EXTENDED CONTRACT	0
141	71100	128	HOMEBOUND TEACHERS	4,000
141	71100	140	SALARY SUPPLEMENTS	313,644
141	71100	163	EDUCATIONAL ASSISTANTS	381,232
141	71100	188	BONUS PAYMENTS	0
141	71100	189	OTHER SALARIES & WAGES	0
141	71100	195	SUBSTITUTE TEACHERS	100,000
141	71100	198	NON-CERTIFIED SUBSTITUTE TEACHERS	100,000
141	71100	201	SOCIAL SECURITY TAX	508,890
141	71100	204	RETIREMENT	716,630
141	71100	206	LIFE INSURANCE	6,665
141	71100	207	MEDICAL INSURANCE	1,190,660
141	71100	208	DENTAL INSURANCE	45,150
141	71100	210	UNEMPLOYMENT COMPENSATION	0
141	71100	212	MEDICARE	118,962
141	71100	399	OTHER CONTRACTED SERVICES	0
141	71100	429	INSTRUCTIONAL SUPPLIES	44,000
141	71100	449	TEXTBOOKS	45,000
141	71100	535	FEE WAIVERS	35,000
141	71100	599	OTHER CHARGES	<u>20,000</u>
			TOTAL REGULAR INSTRUCTION EQUIPMENT	10,944,303
<u>SPECIAL EDUCATION PROGRAM</u>				
141	71200	116	TEACHERS	894,148
141	71200	117	CAREER LADDER PROGRAM	7,000
141	71200	127	CAREER LADDER EXTENDED CONTRACT	0
141	71200	128	HOMEBOUND TEACHERS	3,000
141	71200	146	BUS DRIVERS	0
141	71200	163	EDUCATIONAL ASSISTANTS	79,742
141	71200	171	SPEECH PATHOLOGISTS	0
141	71200	188	BONUS PAYMENTS	0
141	71200	189	OTHER SALARIES AND WAGES	9,025
141	71200	195	SUBSTITUTE TEACHERS	3,000
141	71200	198	NON-CERTIFIED SUBSTITUTE TEACHERS	6,000
141	71200	201	SOCIAL SECURITY TAX	62,121
141	71200	204	RETIREMENT	88,585
141	71200	206	LIFE INSURANCE	916
141	71200	207	MEDICAL INSURANCE	143,084
141	71200	208	DENTAL INSURANCE	4,686
141	71200	210	UNEMPLOYMENT COMPENSATION	0
141	71200	212	MEDICARE	14,528
141	71200	312	CONTRACTS WITH PRIVATE AGENCIES	0
141	71200	355	TRAVEL	0
141	71200	399	OTHER CONTRACTED SERVICES	53,390
141	71200	429	INSTRUCTIONAL SUPPLIES	10,000
141	71200	599	OTHER CHARGES	0
141	71200	725	SPECIAL EDUCATION EQUIPMENT	<u>0</u>
			TOTAL SPECIAL EDUCATION PROGRAM	1,379,225

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15
593,377	556,474
3,000	1,500
0	0
18,675	18,536
16,123	16,240
6,765	0
38,320	35,477
55,942	52,896
583	523
114,562	108,098
4,022	3,028
8,962	8,297
2,075	0
<u>15,862</u>	<u>14,911</u>
<u>878,267</u>	<u>815,980</u>
12,851,568	12,911,359
66,209	66,664
1,000	1,000
451	0
4,131	4,137
5,928	6,035
35	35
6,592	6,729
269	264
966	967
727	728
2,115	4,088
109,790	110,644
<u>12,750</u>	<u>5,940</u>
210,963	207,231
500	1,000
43,534	44,543
24,745	25,354
3,608	0
194,606	198,562
0	0
16,271	16,437
20,834	21,491
292	287
39,651	36,528
1,588	1,552
3,805	3,844
577	638
7,091	5,167
7,469	6,132
998	382
1,893	1,046
<u>1,398</u>	<u>1,702</u>
368,859	364,665

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
<u>VOCATIONAL EDUCATION PROGRAM</u>				
141	71300	116	TEACHERS	542,411
141	71300	117	CAREER LADDER PROGRAM	2,000
141	71300	127	CAREER LADDER EXTENDED CONTRACT	0
141	71300	161	SECRETARY(S)	20,741
141	71300	163	EDUCATIONAL ASSISTANTS	17,960
141	71300	188	BONUS PAYMENTS	0
141	71300	201	SOCIAL SECURITY TAX	35,647
141	71300	204	RETIREMENT	48,245
141	71300	206	LIFE INSURANCE	600
141	71300	207	MEDICAL INSURANCE	116,000
141	71300	208	DENTAL INSURANCE	4,802
141	71300	212	MEDICARE	9,184
141	71300	355	TRAVEL	0
141	71300	429	INSTRUCTIONAL SUPPLIES	15,000
<i>TOTAL VOCATIONAL EDUCATION PROGRAM</i>				<u>812,590</u>
TOTAL INSTRUCTION				13,136,118
<u>SUPPORT SERVICES</u>				
<u>ATTENDANCE</u>				
141	72110	105	SUPERVISOR / DIRECTOR	69,191
141	72110	117	CAREER LADDER PROGRAM	1,000
141	72110	188	BONUS PAYMENTS	0
141	72110	201	SOCIAL SECURITY TAX	4,352
141	72110	204	RETIREMENT	6,331
141	72110	206	LIFE INSURANCE	35
141	72110	207	MEDICAL INSURANCE	14,537
141	72110	208	DENTAL INSURANCE	283
141	72110	212	MEDICARE	1,018
141	72110	307	COMMUNICATION	800
141	72110	355	TRAVEL	2,000
141	72110	399	OTHER CONTRACTED SERVICES	90,000
141	72110	599	OTHER CHARGES	0
TOTAL ATTENDANCE				189,547
<u>HEALTH SERVICES</u>				
141	72120	117	CAREER LADDER PROGRAM	1,000
141	72120	131	MEDICAL PERSONNEL	46,272
141	72120	161	SECRETARY(S)	25,700
141	72120	188	BONUS PAYMENTS	0
141	72120	189	OTHER SALARIES AND WAGES	209,450
141	72120	195	SUBSTITUTE TEACHERS	0
141	72120	201	SOCIAL SECURITY TAX	17,494
141	72120	204	RETIREMENT	22,731
141	72120	206	LIFE INSURANCE	295
141	72120	207	MEDICAL INSURANCE	40,000
141	72120	208	DENTAL INSURANCE	1,775
141	72120	212	MEDICARE	4,082
141	72120	307	COMMUNICATION	600
141	72120	355	TRAVEL	3,500
141	72120	413	DRUGS AND MEDICAL SUPPLIES	7,000
141	72120	429	INSTRUCTIONAL SUPPLIES	300
141	72120	499	OTHER SUPPLIES AND MATERIALS	500
141	72120	599	OTHER CHARGES	315
TOTAL HEALTH SERVICES				381,014

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
					<u>OTHER STUDENT SUPPORT</u>	
0	0	141	72130	116	TEACHERS	0
2,000	1,000	141	72130	117	CAREER LADDER PROGRAM	2,000
331,208	329,399	141	72130	123	GUIDANCE PERSONNEL	324,176
3,157	0	141	72130	188	BONUS PAYMENTS	0
20,599	20,082	141	72130	201	SOCIAL SECURITY TAX	19,668
28,193	27,099	141	72130	204	RETIREMENT	28,610
226	229	141	72130	206	LIFE INSURANCE	200
32,553	26,680	141	72130	207	MEDICAL INSURANCE	30,409
1,636	1,145	141	72130	208	DENTAL INSURANCE	1,575
4,817	4,697	141	72130	212	MEDICARE	4,599
59,204	59,204	141	72130	309	CONTRACTS W/GOV AGENCIES {SRO}	59,204
11,936	8,515	141	72130	322	EVALUATION AND TESTING	15,000
6,188	6,387	141	72130	355	TRAVEL	6,000
0	0	141	72130	399	OTHER CONTRACTED SERVICES	0
0	0	141	72130	429	INSTRUCTIONAL SUPPLIES	0
200	0	141	72130	524	IN SERVICE/STAFF DEVELOPMENT	0
4,156	0	141	72130	599	OTHER CHARGES	0
0	0	141	72130	790	OTHER EQUIPMENT	0
<u>506,074</u>	<u>484,438</u>				TOTAL OTHER STUDENT SUPPORT	<u>491,441</u>
					<u>REGULAR INSTRUCTION PROGRAM</u>	
40,305	43,956	141	72210	105	SUPERVISOR / DIRECTOR	42,533
0	0	141	72210	116	TEACHERS	0
8,000	8,050	141	72210	117	CAREER LADDER PROGRAM	5,000
297,880	294,000	141	72210	129	LIBRARIANS	303,648
138,554	231,820	141	72210	138	INSTRUCTIONAL COMPUTER PERSONNEL	205,328
0	48,575	141	72210	140	SALARY SUPPLEMENTS	59,100
39,697	43,764	141	72210	161	SECRETARY(S)	40,254
16,960	0	141	72210	163	EDUCATIONAL ASSISTANTS	0
0	0	141	72210	162	CLERICAL PERSONNEL	0
4,961	0	141	72210	188	BONUS PAYMENTS	0
8,850	0	141	72210	189	OTHER SALARIES AND WAGES	0
33,704	42,449	141	72210	201	SOCIAL SECURITY TAX	41,531
46,174	60,321	141	72210	204	RETIREMENT	39,647
389	450	141	72210	206	LIFE INSURANCE	460
70,376	106,271	141	72210	207	MEDICAL INSURANCE	106,400
2,713	3,345	141	72210	208	DENTAL INSURANCE	3,350
0	0	141	72210	210	UNEMPLOYMENT COMPENSATION	0
7,882	9,928	141	72210	212	MEDICARE	9,714
2,730	2,922	141	72210	307	COMMUNICATION	3,000
0	0	141	72210	308	CONSULTANTS	0
0	0	141	72210	336	MAINTENANCE AND REPAIR SERVICES	0
5,392	5,513	141	72210	355	TRAVEL	6,000
42,215	15,876	141	72210	399	OTHER CONTRACTED SERVICES	16,000
0	0	141	72210	429	INSTRUCTIONAL SUPPLIES	0
15,755	15,790	141	72210	432	LIBRARY BOOKS	16,000
0	20,650	141	72210	499	OTHER SUPPLIES AND MATERIALS	0
5,923	5,125	141	72210	524	IN SERVICE/STAFF DEVELOPMENT	0
5,831	5,092	141	72210	599	OTHER CHARGES	9,000
<u>483,876</u>	<u>177,523</u>	141	72210	790	OTHER EQUIPMENT	<u>150,000</u>
1,278,168	1,141,418				TOTAL REGULAR INSTRUCTION PROGRAM	1,056,965

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
<u>SPECIAL EDUCATION PROGRAM</u>						
65,409	65,864	141	72220	105	SUPERVISOR / DIRECTOR	67,238
0	0	141	72220	116	TEACHERS	0
3,000	3,000	141	72220	117	CAREER LADDER PROGRAM	3,000
0	0	141	72220	127	CAREER LADDER EXTENDED CONTRACT	0
339	2,260	141	72220	162	CLERICAL PERSONNEL	27,695
451	0	141	72220	188	BONUS PAYMENTS	0
0	0	141	72220	189	OTHER SALARIES AND WAGES	18,000
4,283	4,402	141	72220	201	SOCIAL SECURITY TAX	7,216
6,140	6,401	141	72220	204	RETIREMENT	10,035
35	35	141	72220	206	LIFE INSURANCE	60
6,592	6,729	141	72220	207	MEDICAL INSURANCE	7,850
269	264	141	72220	208	DENTAL INSURANCE	275
1,002	1,029	141	72220	212	MEDICARE	1,696
977	727	141	72230	307	COMMUNICATION	900
0	0	141	72230	336	MAINTENANCE AND REPAIR SERVICES	1,000
150	31	141	72230	348	POSTAL CHARGES	200
10,051	18,455	141	72220	355	TRAVEL	5,000
103,841	106,299	141	72220	399	OTHER CONTRACTED SERVICES	119,863
0	0	141	72220	524	IN SERVICE/STAFF DEVELOPMENT	5,000
<u>66,130</u>	<u>15,908</u>	141	72220	599	OTHER CHARGES	<u>27,777</u>
268,667	231,404				TOTAL SPECIAL EDUCATION PROGRAM	302,805
<u>VOCATIONAL EDUCATION PROGRAM</u>						
69,761	70,294	141	72230	105	SUPERVISOR / DIRECTOR	73,423
0	0	141	72230	117	CAREER LADDER PROGRAM	0
451	0	141	72230	188	BONUS PAYMENTS	0
4,304	4,306	141	72230	201	SOCIAL SECURITY TAX	4,552
6,235	6,354	141	72230	204	RETIREMENT	6,623
35	35	141	72230	206	LIFE INSURANCE	35
6,619	6,789	141	72230	207	MEDICAL INSURANCE	6,789
233	209	141	72230	208	DENTAL INSURANCE	235
1,007	1,007	141	72230	212	MEDICARE	1,065
1,400	829	141	72230	355	TRAVEL	1,400
<u>0</u>	<u>0</u>	141	72230	599	OTHER CHARGES	<u>0</u>
90,044	89,824				TOTAL VOCATIONAL EDUCATION PROGRAM	94,122
<u>BOARD OF EDUCATION</u>						
17,175	17,800	141	72310	191	BOARD AND COMMITTEE MEMBERS FEES	17,000
1,065	1,104	141	72310	201	SOCIAL SECURITY TAX	1,054
39,619	-59	141	72310	210	UNEMPLOYMENT COMPENSATION	30,000
249	258	141	72310	212	MEDICARE	250
88,000	81,000	141	72310	213	RETIREE MEDICAL INSURNACE	82,000
9,700	8,800	141	72310	305	AUDIT SERVICES	10,000
6,648	6,503	141	72310	320	DUES AND MEMBERSHIPS	9,000
2,454	736	141	72310	331	LEGAL SERVICES	5,000
10,977	11,512	141	72310	355	TRAVEL	12,000
9,450	7,870	141	72310	399	OTHER CONTRACTED SERVICES	11,000
187,694	193,862	141	72310	506	LIABILITY INSURANCE	198,624
95,718	102,816	141	72310	510	TRUSTEE'S COMMISSIONS	99,000
168,568	185,759	141	72310	513	WORKMAN'S COMPENSATION INS.	201,066
<u>28,330</u>	<u>15,013</u>	141	72310	599	OTHER CHARGES	<u>15,000</u>
665,648	632,973				TOTAL BOARD OF EDUCATION	690,994

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
					<u>OFFICE OF SUPERINTENDENT</u>	
97,222	99,923	141	72320	101	COUNTY OFFICIAL / ADMINISTRATIVE	95,000
70,810	71,291	141	72320	103	ASSISTANT(S)	69,338
4,000	4,000	141	72320	117	CAREER LADDER PROGRAM	3,000
29,777	44,121	141	72320	161	SECRETARY(S)	30,958
902	0	141	72320	188	BONUS PAYMENTS	0
4,000	4,000	141	72320	189	OTHER SALARIES & WAGES	0
12,684	13,741	141	72320	201	SOCIAL SECURITY TAX	12,232
17,924	19,629	141	72320	204	RETIREMENT	15,003
90	90	141	72320	206	LIFE INSURANCE	91
19,694	21,438	141	72320	207	MEDICAL INSURANCE	21,265
467	474	141	72320	208	DENTAL INSURANCE	500
2,966	3,214	141	72320	212	MEDICARE	2,861
12,020	10,035	141	72320	307	COMMUNICATION	12,000
89	0	141	72320	320	DUES AND MEMBERSHIPS	3,000
6,044	5,602	141	72320	355	TRAVEL	6,500
23,006	15,438	141	72320	399	OTHER CONTRACTED SERVICES	24,000
1,403	1,601	141	72320	435	OFFICE SUPPLIES	3,000
<u>4,131</u>	<u>3,789</u>	141	72320	599	OTHER CHARGES	<u>3,500</u>
307,230	318,386				TOTAL OFFICE OF THE SUPERINTENDENT	302,248
					<u>OFFICE OF PRINCIPAL</u>	
459,398	466,883	141	72410	104	PRINCIPALS	473,920
15,917	16,000	141	72410	117	CAREER LADDER PROGRAM	15,000
334,168	312,997	141	72410	139	ASSISTANT PRINCIPALS	347,449
135,255	135,512	141	72410	161	SECRETARY(S)	145,689
82,275	82,549	141	72410	162	CLERICAL PERSONNEL	90,151
5,863	1,775	141	72410	188	BONUS PAYMENTS	0
10,000	10,000	141	72410	189	OTHER SALARIES & WAGES	4,000
63,521	62,438	141	72410	201	SOCIAL SECURITY TAX	66,725
89,184	89,499	141	72410	204	RETIREMENT	94,127
680	665	141	72410	206	LIFE INSURANCE	700
90,316	98,452	141	72410	207	MEDICAL INSURANCE	106,500
2,401	2,632	141	72410	208	DENTAL INSURANCE	3,250
14,856	14,602	141	72410	212	MEDICARE	15,605
20,000	17,000	141	72410	307	COMMUNICATION	20,000
3,016	4,562	141	72410	355	TRAVEL	4,000
58,457	69,256	141	72410	399	OTHER CONTRACTED SERVICES	66,940
<u>3,810</u>	<u>3,334</u>	141	72410	599	OTHER CHARGES	<u>0</u>
1,389,116	1,388,157				TOTAL OFFICE OF PRINCIPAL	1,454,056
					<u>OPERATION OF PLANT</u>	
584,608	591,155	141	72610	166	CUSTODIAL PERSONNEL	618,633
451	0	141	72610	188	BONUS PAYMENTS	0
45,414	45,782	141	72610	189	OTHER SALARIES & WAGES	46,895
38,734	39,190	141	72610	201	SOCIAL SECURITY TAX	41,262
46,302	48,952	141	72610	204	RETIREMENT	51,712
545	545	141	72610	206	LIFE INSURANCE	600
12,939	44,541	141	72610	207	MEDICAL INSURANCE	67,500
231	209	141	72610	208	DENTAL INSURANCE	240
9,059	9,165	141	72610	212	MEDICARE	9,650
25,526	24,031	141	72610	399	OTHER CONTRACTED SERVICES	26,000
70,918	72,788	141	72610	410	CUSTODIAL SUPPLIES	73,000
681,068	717,662	141	72610	415	ELECTRICITY	700,000
154,452	146,300	141	72610	434	NATURAL GAS	155,000
62,182	74,004	141	72610	454	WATER AND SEWER	70,100
<u>798</u>	<u>455</u>	141	72610	599	OTHER CHARGES	<u>1,000</u>
1,733,227	1,814,779				TOTAL OPERATION OF PLANT	1,861,592

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15
38,117	38,426
0	0
91,247	96,257
451	0
8,019	8,332
9,645	10,465
115	109
6,893	13,052
1,144	265
1,876	1,949
3,360	0
2,210	2,809
111,413	180,553
50	1,482
66,296	50,708
4,951	5,000
59,042	44,891
0	0
<u>8,765</u>	<u>17,619</u>
413,593	471,916
41,000	41,332
52,453	52,907
445,879	416,596
451	0
33,312	31,514
37,143	36,757
577	530
12,960	12,409
359	304
7,729	7,372
1,813	1,474
709	6,368
11,510	19,792
140,172	150,159
7,639	9,539
44,168	24,681
2,477	3,977
5,134	5,499
13,125	13,349
19,637	18,492
45,968	53,266
148	0
20,411	11,963
0	0
0	0
<u>91,383</u>	<u>320,124</u>
<u>1,036,158</u>	<u>1,238,405</u>
<u>8,267,748</u>	<u>8,383,594</u>
21,119,316	21,294,953

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
<u>MAINTENANCE OF PLANT</u>				
141	72620	105	SUPERVISOR / DIRECTOR	39,360
141	72620	166	CUSTODIAL PERSONNEL	0
141	72620	167	MAINTENANCE PERSONNEL	102,040
141	72620	188	BONUS PAYMENTS	0
141	72620	201	SOCIAL SECURITY TAX	8,766
141	72620	204	RETIREMENT	10,987
141	72620	206	LIFE INSURANCE	117
141	72620	207	MEDICAL INSURANCE	17,200
141	72620	208	DENTAL INSURANCE	283
141	72620	212	MEDICARE	2,051
141	72620	304	ARCHITECTS	0
141	72620	307	TRAVEL	3,000
141	72620	335	MAINTENANCE AND REPAIR SERVICES	128,000
141	72620	355	TRAVEL	1,000
141	72620	399	OTHER CONTRACTED SERVICES	57,000
141	72620	499	OTHER SUPPLIES AND MATERIALS	15,000
141	72620	599	OTHER CHARGES	55,000
141	72620	701	ADMINISTRATION EQUIPMENT	0
141	72620	717	MAINTENANCE EQUIPMENT	<u>18,000</u>
			TOTAL MAINTENANCE OF PLANT	457,804
<u>TRANSPORTATION</u>				
141	72710	105	SUPERVISOR / DIRECTOR	42,336
141	72710	142	MECHANIC(S)	56,398
141	72710	146	BUS DRIVERS	434,186
141	72710	188	BONUS PAYMENTS	0
141	72710	201	SOCIAL SECURITY TAX	32,999
141	72710	204	RETIREMENT	40,190
141	72710	206	LIFE INSURANCE	726
141	72710	207	MEDICAL INSURANCE	14,000
141	72710	208	DENTAL INSURANCE	283
141	72710	212	MEDICARE	7,718
141	72710	307	COMMUNICATION	3,000
141	72710	355	TRAVEL	5,500
141	72710	399	OTHER CONTRACTED SERVICES	16,000
141	72710	412	DIESEL FUEL	165,000
141	72710	418	EQUIPMENT AND MACHINERY PARTS	10,000
141	72710	425	GASOLINE	45,000
141	72710	433	LUBRICANTS	5,000
141	72710	434	NATURAL GAS	5,000
141	72710	442	PROPANE	13,000
141	72710	450	TIRES AND TUBES	18,000
141	72710	453	VEHICLE PARTS	55,000
141	72710	499	OTHER SUPPLIES AND MATERIALS	0
141	72710	599	OTHER CHARGES	12,000
141	72710	707	BUILDING IMPROVEMENTS	0
141	72710	732	BUILDING PURCHASES	0
141	72710	729	TRANSPORTATION EQUIPMENT	<u>0</u>
			TOTAL TRANSPORTATION	<u>981,336</u>
			TOTAL SUPPORT SERVICES	<u>8,263,924</u>
			TOTAL EDUCATION	21,400,042

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
OPERATION OF NON-INSTRUCTIONAL SERVICES						
<u>COMMUNITY SERVICE - FAMILY RESOURCE</u>						
9,192	0	141	73300	105	SUPERVISOR / DIRECTOR	0
10,112	8,614	141	73300	116	TEACHERS	0
0	0	141	73300	161	SECRETARY(S)	0
5,004	8,976	141	73300	163	EDUCATIONAL ASSISTANTS	23,000
1,564	1,119	141	73300	201	SOCIAL SECURITY	1,500
1,717	1,037	141	73300	204	STATE RETIREMENT	1,500
9	8	141	73300	206	LIFE INSURANCE	50
2,050	2,004	141	73300	207	MEDICAL INSURANCE	2,500
67	51	141	73300	208	DENTAL INSURANCE	65
366	262	141	73300	212	EMPLOYER MEDICARE	500
6,233	5,775	141	73300	355	TRAVEL	6,000
2,293	1,894	141	73300	399	OTHER CONTRACTED SERVICES	1,000
483	5,297	141	73300	429	INSTRUCTIONAL SUPPLIES	5,435
2,568	4,733	141	73300	499	OTHER SUPPLIES & MATERIALS	4,465
818	2,936	141	73300	599	OTHER CHARGES	3,985
<u>42,475</u>	<u>42,705</u>				TOTAL COMMUNITY SERVICE	<u>50,000</u>
<u>EARLY CHILDHOOD EDUCATION</u>						
0	18,839	141	73400	105	SUPERVISOR / DIRECTOR	43,958
394,786	445,542	141	73400	116	TEACHERS	477,534
9,000	52,423	141	73400	146	BUS DRIVERS	41,920
0	7,500	141	73400	162	CLERICAL PERSONNEL	11,078
163,688	219,175	141	73400	163	EDUCATIONAL ASSISTANTS	233,689
4,059	0	141	73400	188	BONUS PAYMENTS	0
0	0	141	73400	189	OTHER SALARIES & WAGES	10,000
8,585	6,386	141	73400	198	NON CERTIFIED SUBSTITUTE TEACHERS	6,500
34,995	43,833	141	73400	201	SOCIAL SECURITY	51,750
47,759	59,146	141	73400	204	STATE RETIREMENT	69,069
480	440	141	73400	206	LIFE INSURANCE	625
46,388	66,970	141	73400	207	MEDICAL INSURANCE	80,790
1,965	1,837	141	73400	208	DENTAL INSURANCE	2,200
8,184	10,251	141	73400	212	EMPLOYER MEDICARE	12,388
42,256	24,267	141	73400	355	TRAVEL	20,700
3,362	5,484	141	73400	399	OTHER CONTRACTED SERVICES	5,500
0	0	141	73400	422	FOOD SUPPLIES	8,000
33,173	86,409	141	73400	429	INSTRUCTIONAL SUPPLIES	79,853
5,044	9,225	141	73400	499	OTHER SUPPLIES & MATERIALS	6,549
0	0	141	73400	524	IN SERVICE/STAFF DEVELOPMENT	2,752
25,732	15,854	141	73400	599	OTHER CHARGES	12,173
2,122	14,040	141	73400	790	OTHER EQUIPMENT	497
<u>831,577</u>	<u>1,087,622</u>				TOTAL EARLY CHILDHOOD EDUCATION	<u>1,177,525</u>
<u>874,052.57</u>	<u>1,130,327.52</u>				TOTAL OPERATION OF NON-INSTR SERV	1,227,525.00
CAPITAL OUTLAY						
<u>REGULAR CAPITAL OUTLAY</u>						
0	0	141	76100	706	BUILDING CONSTRUCTION	0
0	0	141	76100	707	BUILDING IMPROVEMENTS	0
0	0	141	76100	799	OTHER CAPITAL OUTLAY	0
<u>0</u>	<u>0</u>				TOTAL CAPITAL OUTLAY	0

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15
0	0
0	0
59,309	62,322
0	0
0	0
16,677	13,664
706	0
0	0
<u>718,669</u>	<u>642,275</u>
795,361	718,261
0	7,103
<u>0</u>	<u>0</u>
0	7,103
22,788,730	23,143,542
<u>0</u>	<u>7,103</u>
22,788,730	23,150,645
446,888	85,719
1,979,534	2,426,422
2,426,422	2,512,141

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
DEBT SERVICE				
<u>EDUCATION DEBT SERVICE</u>				
141	82130	601	PRINCIPAL ON BONDS	0
141	82130	602	PRINCIPAL ON NOTES	0
141	82130	610	PRINCIPAL ON CAPITAL LEASES	65,489
141	82230	603	INTEREST ON BONDS	0
141	82230	604	INTEREST ON NOTES	0
141	82230	611	INTEREST ON CAPITAL LEASES	10,498
141	82330	325	FISCAL AGENT CHARGES	706
141	82330	601	PRINCIPAL ON BONDS	0
141	82330	620	DEBT SERVICE CONTRIBUTION TO PRIM GOVT	<u>586,570</u>
TOTAL DEBT SERVICE				663,263
OTHER USES				
141	99100	590	TRANSFERS TO OTHER FUNDS	0
141	99100	599	OTHER CHARGES	<u>0</u>
TOTAL OTHER USES				0
TOTAL EXPENDITURES				23,290,830
TOTAL OTHER USES				<u>0</u>
TOTAL EXPEND/ENCUMB & OTHER USES				23,290,830
EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES				-261,480
EST. BEGINNING FUND BALANCE - JULY 1				2,512,141
EST. ENDING FUND BALANCE - JUNE 30				2,250,661

Balance Sheet

June 30, 2015

141 GENERAL PURPOSE SCHOOLS

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
141	-	11130	- INS CASH IN BANK	100.00
141	-	11130	- TAX CASH IN BANK	100.00
141	-	11140	CASH WITH TRUSTEE	2,648,806.31
141	-	11180	CASH WITH CLERKS, REGISTER, AND SHERIFF	15,593.88
141	-	11410	ACCOUNTS RECEIVABLE	4,800.00
141	-	11410	- STC ACCOUNTS RECEIVABLE	88,879.37
141	-	11430	- MCFR DUE FROM OTHER GOVERNMENTS	12,493.32
141	-	11430	- PREK DUE FROM OTHER GOVERNMENTS	236,220.10
141	-	11500	PROPERTY TAXES RECEIVABLE	2,924,800.00
141	-	11510	ALLOWANCE FOR UNCOLLECTABLE PROPERTY TAX	-163,942.00

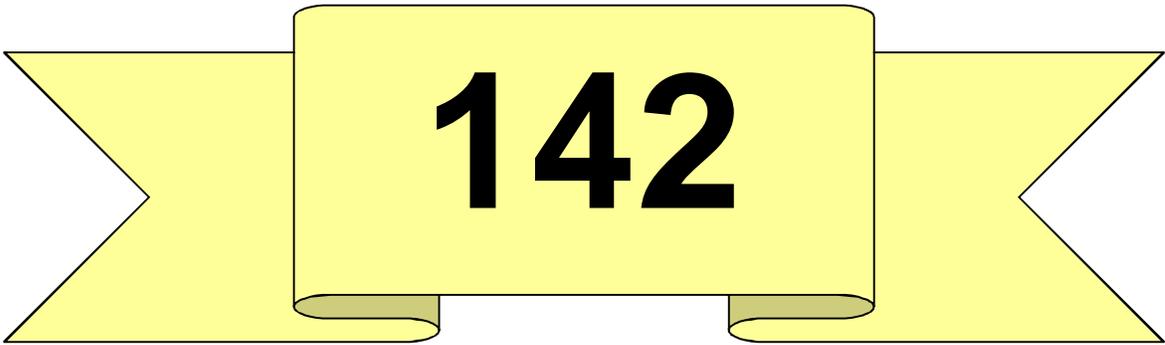
TOTAL ASSETS				5,767,850.98
LIABILITIES				
141	-	21100	IL ACCOUNTS PAYABLE	-2,249.00
141	-	21344	MEDICAL INSURANCE DEDUCTIONS	-244,867.81
141	-	29940	DEFERRED CURRENT PROPERTY TAXES	-2,615,274.00
141	-	29945	DEFERRED DELINQUENT PROPERTY TAXES	-132,141.00

TOTAL LIABILITIES				-2,994,531.81
FUND BALANCE				
141	-	34110	ENCUMBRANCES - CURRENT YEAR	-306,311.16
141	-	34555	- BEP-R RESTRICTED FOR EDUCATION	-851,993.00
141	-	34560	- REGCL RESTRICTED FOR INSTRUCTION	23,806.81
141	-	39000	UNASSIGNED	-1,553,102.68
141	-	39000	UNASSIGNED (Net -Increase or +Decrease from Operations)	-85,719.14

TOTAL FUND BALANCE				-2,773,319.17

Fund Is In Balance				0.00
				=====

SCHOOL FEDERAL PROJECTS FUND



142

The School Federal Projects Fund is used to account for restricted federal revenues which must be expended on specific education programs.

These funds are approved by the State of Tennessee - Department of Education, based on plans submitted by the local Board of Education. The Morgan County Legislative Body accepts the state approval for original budgets and amendments as spending authority.

FEDERAL SCHOOLS

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16	
		REVENUES					
		OTHER LOCAL REVENUES					
					<u>RECURRING ITEMS</u>		
372	0	142	44170		MISCELLANEOUS REFUNDS	0	
372	0				TOTAL RECURRING ITEMS	0	
		FEDERAL GOVERNMENT					
					<u>FEDERAL THROUGH STATE</u>		
47,163	54,180	142	47131		VOCATIONAL EDUCATION BASIC GRANTS	53,450	
742,160	770,753	142	47141		TITLE I GRANTS TO LOCAL EDUC AGENCIES	827,005	
0	0	142	47142		TITLE VI INNOVATIVE EDUC PROG STRATEGIES	46,222	
629,899	666,006	142	47143		EDUCATION OF THE HANDICAPPED ACT	685,257	
29,300	25,088	142	47145		SPECIAL EDUCATION PRESCHOOL GRANT	29,959	
0	0	142	47147		SAFE & DRUG-FREE SCHOOLS GRANT	0	
62,010	64,758	142	47148		RURAL EDUCATION PRESCHOOL GRANTS	11,555	
166,506	142,849	142	47189		TITLE II EISENHOWER PROF DEV GRANT	162,036	
269,833	0	142	47311		ARRA GRANT FUNDS	0	
0	0	142	47590		OTHER FEDERAL THROUGH STATE	0	
135,401	265,575	142	47990		OTHER DIRECT FEDERAL REVENUE	0	
2,082,271	1,989,209				TOTAL FEDERAL THROUGH STATE	1,815,484	
					TOTAL FEDERAL GOVERNMENT	1,815,484	
		OTHER SOURCES (NON REVENUE)					
0	7,103	142	49800		OPERATING TRANSFERS	0	
0	7,103				TOTAL OTHER SOURCES (NON-REVENUE)	0	
2,082,643	1,989,209				TOTAL ESTIMATED REVENUES	1,815,484	
0	7,103				TOTAL OTHER SOURCES (NON-REVENUE)	0	
2,082,643	1,996,312				TOTAL REVENUE AND OTHER SOURCES	1,815,484	
		EDUCATION					
					<u>INSTRUCTION</u>		
					<u>REGULAR INSTRUCTION</u>		
427,886	414,474	142	71100	116	TEACHERS	295,186	
93,892	29,279	142	71100	163	EDUCATIONAL ASSISTANTS	52,085	
3,254	58,500	142	71100	188	BONUS PAYMENTS	0	
0	0	142	71100	189	OTHER SALARIES AND WAGES	0	
307	2,252	142	71100	195	SUBSTITUTE TEACHERS	2,500	
4,217	165	142	71100	198	NON CERTIFIED SUBSTITUTE TEACHERS	2,500	
35,016	30,848	142	71100	201	SOCIAL SECURITY	21,830	
43,966	44,521	142	71100	204	STATE RETIREMENT	30,618	
372	330	142	71100	206	LIFE INSURANCE	310	
67,059	70,866	142	71100	207	MEDICAL INSURANCE	52,300	
2,312	2,110	142	71100	208	DENTAL INSURANCE	1,610	
3,150	3,421	142	71100	210	UNEMPLOYMENT	2,000	
7,589	7,215	142	71100	212	MEDICARE	5,106	
0	0	142	71100	213	RETIREE MEDICAL INSURNACE	0	
0	0	142	71100	355	TRAVEL	0	
64,880	27,185	142	71100	399	OTHER CONTRACTED SERVICES	25,000	
27,489	19,209	142	71100	429	INSTRUCTIONAL SUPPLIES	36,335	
0	0	142	71100	499	OTHER SUPPLIES & MATERIALS	0	
2,387	3,822	142	71100	599	OTHER CHARGES	3,000	
96,580	19,624	142	71100	722	REGULAR INSTRUCTION EQUIP	15,089	
880,355	733,821				TOTAL REGULAR INSTRUCTION EQUIPMENT	545,468	

FEDERAL SCHOOLS

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
					<u>SPECIAL EDUCATION PROGRAM</u>	
0	0	142	71200	116	TEACHERS	0
0	0	142	71200	117	CAREER LADDER PROGRAM	0
0	0	142	71200	128	HOMEBOUND TEACHERS	0
374,003	358,876	142	71200	163	EDUCATIONAL ASSISTANTS	359,976
0	0	142	71200	171	SPEECH PATHOLOGIST	42,000
606	304	142	71200	189	OTHER SALARIES & WAGES	0
2,000	4,975	142	71200	195	SUBSTITUTE TEACHERS (Certified)	3,000
3,602	4,000	142	71200	198	NON CERTIFIED SUBSTITUTE TEACHERS	3,000
22,571	22,750	142	71200	201	SOCIAL SECURITY	27,556
25,836	26,757	142	71200	204	STATE RETIREMENT	34,543
484	439	142	71200	206	LIFE INSURANCE	576
0	13,268	142	71200	207	MEDICAL INSURANCE	26,760
0	0	142	71200	208	DENTAL INSURANCE	234
3,976	4,327	142	71200	210	UNEMPLOYMENT	3,200
5,279	5,321	142	71200	212	EMPLOYER MEDICARE	6,428
0	0	142	71200	312	CONTRACTS w/PRIVATE AGENCIES	0
115,420	108,756	142	71200	399	OTHER CONTRACTED SERVICES	126,119
4,605	27,372	142	71200	429	INSTRUCTIONAL SUPPLIES	892
0	0	142	71200	499	OTHER SUPPLIES & MATERIALS	0
0	0	142	71200	599	OTHER CHARGES	0
<u>0</u>	<u>2,645</u>	142	71200	725	SPECIAL EDUCATION EQUIPMENT	<u>0</u>
558,382	579,790				TOTAL SPECIAL EDUCATION PROGRAM	634,283
					<u>VOCATIONAL EDUCATION PROGRAM</u>	
0	0	142	71300	163	EDUCATIONAL ASSISTANTS	0
0	0	142	71300	201	SOCIAL SECURITY	0
0	0	142	71300	204	STATE RETIREMENT	0
0	0	142	71300	206	LIFE INSURANCE	0
0	0	142	71300	212	MEDICARE	0
0	0	142	71300	336	MAINT & REPAIR - EQUIPMENT	2,663
0	1,724	142	71300	399	OTHER CONTRACTED SERVICES	0
7,414	1,115	142	71300	429	INSTRUCTIONAL SUPPLIES	2,200
<u>21,858</u>	<u>33,336</u>	142	71300	730	VOCATIONAL INSTRUCTION EQUIP	<u>24,517</u>
<u>29,272</u>	<u>36,175</u>				TOTAL VOCATIONAL EDUCATION PROGRAM	<u>29,380</u>
1,468,008	1,349,785				TOTAL INSTRUCTION	1,209,131
					SUPPORT SERVICES	
					<u>OTHER STUDENT SUPPORT</u>	
0	0	142	72130	130	SOCIAL WORKERS	0
0	0	142	72130	146	BUS DRIVERS	0
10,685	19,588	142	72130	189	OTHER SALARIES & WAGES	2,400
662	1,214	142	72130	201	SOCIAL SECURITY	0
796	1,522	142	72130	204	STATE RETIREMENT	0
20	20	142	72130	206	LIFE INSURANCE	0
0	0	142	72130	207	MEDICAL INSURANCE	0
95	229	142	72130	210	UNEMPLOYMENT COMPENSATION	0
155	284	142	72130	212	EMPLOYER MEDICARE	0
18,793	17,090	142	72130	355	TRAVEL	10,000
1,826	0	142	72130	399	OTHER CONTRACTED SERVICES	2,000
94	0	142	72130	499	OTHER SUPPLIES & MATERIALS	0
0	0	142	72130	524	IN SERVICE/STAFF DEVELOPMENT	7,000
<u>3,312</u>	<u>11,490</u>	142	72130	599	OTHER CHARGES	<u>14,913</u>
36,438	51,437				TOTAL OTHER STUDENT SUPPORT	36,313

FEDERAL SCHOOLS

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
					<u>REGULAR INSTRUCTION PROGRAM</u>	
71,626	71,675	142	72210	105	SUPERVISOR/DIRECTOR	63,300
0	0	142	72210	116	TEACHERS	0
18,726	16,982	142	72210	161	SECRETARY	27,000
2,609	0	142	72210	188	BONUS PAYMENTS	0
229,214	228,985	142	72210	189	OTHER SALARIES & WAGES	237,479
4,874	4,329	142	72210	195	SUBSTITUTE TEACHERS (Certified)	2,500
0	0	142	72210	198	SUBSTITUTE TEACHERS (Non-Certified)	2,500
19,807	19,600	142	72210	201	SOCIAL SECURITY	20,363
28,248	28,499	142	72210	204	STATE RETIREMENT	27,185
223	223	142	72210	206	LIFE INSURANCE	203
43,040	42,445	142	72210	207	MEDICAL INSURANCE	50,716
1,296	1,354	142	72210	208	DENTAL INSURANCE	1,500
1,172	1,160	142	72210	210	UNEMPLOYMENT	1,250
4,632	4,584	142	72210	212	MEDICARE	5,109
1,354	728	142	72210	307	COMMUNICATION	750
0	0	142	72210	308	CONSULTANTS	0
0	0	142	72210	336	MAINT & REPAIR - EQUIPMENT	0
18	0	142	72210	348	POSTAL CHARGES	150
46,513	34,351	142	72210	355	TRAVEL	1,500
0	8,400	142	72210	399	OTHER CONTRACTED SERVICES	0
0	0	142	72210	432	LIBRARY BOOKS	0
4,913	4,747	142	72210	499	OTHER SUPPLIES & MAT	5,432
3,360	10,696	142	72210	524	IN-SERVICE/STAFF DEV	35,719
4,100	672	142	72210	599	OTHER CHARGES	0
<u>4,962</u>	<u>0</u>	142	72210	722	REGULAR INSTRUCTION EQUIPMENT	<u>0</u>
490,686	479,429				TOTAL REGULAR INSTRUCTION PROGRAM	482,656
					<u>SPECIAL EDUCATION PROGRAM</u>	
0	0	142	72220	105	SUPERVISOR/DIRECTOR	0
0	0	142	72220	117	CAREER LADDER PROGRAM	0
0	0	142	72220	124	PSYCHOLOGICAL PERSONNEL	0
7,876	7,190	142	72220	162	CLERICAL PERSONNEL	0
0	0	142	72220	189	OTHER SALARIES & WAGES	0
0	0	142	72220	198	IN-SERVICE TRAINING	0
488	446	142	72220	201	SOCIAL SECURITY	0
585	559	142	72220	204	STATE RETIREMENT	0
6	6	142	72220	206	LIFE INSURANCE	0
0	0	142	72220	207	MEDICAL INSURANCE	0
0	0	142	72220	208	DENTAL INSURANCE	0
50	49	142	72220	210	UNEMPLOYMENT	0
114	104	142	72220	212	EMPLOYER MEDICARE	0
0	0	142	72220	307	COMMUNICATION	0
0	0	142	72220	336	MAINT & REPAIR - EQUIPMENT	0
0	0	142	72220	348	POSTAL CHARGES	0
5,607	0	142	72220	355	TRAVEL	0
84,565	102,951	142	72220	399	OTHER CONTRACTED SERVICES	80,933
764	0	142	72220	499	OTHER SUPPLIES & MAT	0
<u>765</u>	<u>0</u>	142	72220	524	IN-SERVICE/STAFF DEV	<u>0</u>
100,822	111,304				TOTAL SPECIAL EDUCATION PROGRAM	80,933

FEDERAL SCHOOLS

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
					<u>VOCATIONAL EDUCATION PROGRAM</u>	
2,358	2,373	142	72230	355	TRAVEL	0
<u>0</u>	<u>0</u>	142	72230	524	IN-SERVICE/STAFF DEV	<u>2,670</u>
2,358	2,373				TOTAL VOCATIONAL EDUCATION PROGRAM	2,670
					<u>OFFICE OF THE PRINCIPAL</u>	
0	1,775	142	72410	188	BONUS PAYMENTS	0
0	110	142	72410	201	SOCIAL SECURITY	0
0	160	142	72410	204	STATE RETIREMENT	0
0	32	142	72410	210	UNEMPLOYMENT	0
<u>0</u>	<u>26</u>	142	72410	212	EMPLOYER MEDICARE	<u>0</u>
0	2,103				TOTAL OFFICE OF THE PRINCIPAL	0
					<u>TRANSPORTATION</u>	
0	0	142	72710	146	BUS DRIVERS	0
0	0	142	72710	201	SOCIAL SECURITY	0
0	0	142	72710	204	STATE RETIREMENT	0
0	0	142	72710	206	LIFE INSURANCE	0
0	0	142	72710	210	UNEMPLOYMENT	0
0	0	142	72710	212	EMPLOYER MEDICARE	0
0	0	142	72710	313	CONTRACTS w/PARENTS	0
0	0	142	72710	412	DIESEL FUEL	0
0	0	142	72710	450	TIRES AND TUBES	0
0	0	142	72710	453	VEHICLE PARTS	0
<u>0</u>	<u>0</u>	142	72710	729	TRANSPORTATION EQUIPMENT	<u>0</u>
0	0				TOTAL TRANSPORTATION	0
630,304	646,647				TOTAL SUPPORT SERVICES	602,572
2,098,312	1,996,432				TOTAL EDUCATION	1,811,703
					OTHER USES	
4,028	0	142	99100	504	INDIRECT COST	3,781
<u>0</u>	<u>0</u>	142	99100	590	TRANSFERS OUT	<u>0</u>
4,028	0				TOTAL OTHER USES	3,781
2,098,312	1,996,432				TOTAL EXPENDITURES	1,811,703
<u>4,028</u>	<u>0</u>				TOTAL OTHER USES	<u>3,781</u>
2,102,340	1,996,432				TOTAL EXPEND/ENCUMB & OTHER USES	1,815,484
					EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	0
-19,696	-121					
325,613	305,917				EST. BEGINNING FUND BALANCE - JULY 1	305,796
305,917	305,796				EST. ENDING FUND BALANCE - JUNE 30	305,796

Balance Sheet

June 30, 2015

142 FEDERAL PROJECTS SCHOOLS

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
142	-	11130	INS CASH IN BANK	99.90
142	-	11130	TAX CASH IN BANK	3.76
142	-	11140	CASH WITH TRUSTEE	200,750.46
142	-	11430	DUE FROM OTHER GOVERNMENTS	126,181.14

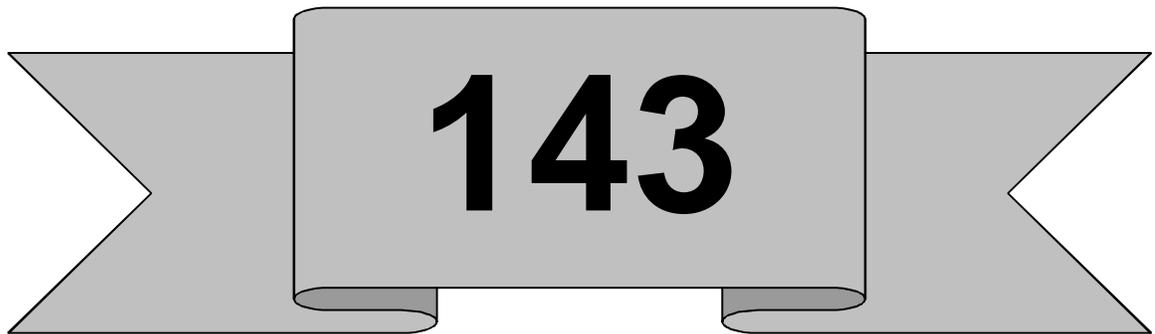
TOTAL ASSETS				327,035.26
LIABILITIES				
142	-	21100	ACCOUNTS PAYABLE	-396.50
142	-	21100	IL ACCOUNTS PAYABLE	-139.00
142	-	21344	MEDICAL INSURANCE DEDUCTIONS	-25,554.34

TOTAL LIABILITIES				-26,089.84
FUND BALANCE				
142	-	34110	ENCUMBRANCES - CURRENT YEAR	-139.11
142	-	34655	COMMITTED FOR EDUCATION	-300,000.00
142	-	39000	UNASSIGNED	-926.82
142	-	39000	UNASSIGNED (Net -Increase or +Decrease from Operations)	120.51

TOTAL FUND BALANCE				-300,945.42

Fund Is In Balance				0.00
				=====

Central Cafeteria Fund



The Central Cafeteria Fund is used to account for the cafeteria operations in each of the individual schools. The primary sources of funding are federal revenues for the school lunch programs and sales to students and adults.

CENTRAL CAFETERIA

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15
265,324	59,714
41,471	34,370
112,375	24,278
<u>63,334</u>	<u>75,421</u>
482,504	193,781
<u>8,739</u>	<u>5,916</u>
491,243	199,697
4,636	2,799
0	1,020
0	0
<u>4,636</u>	<u>3,819</u>
4,636	3,819
<u>18,953</u>	<u>18,830</u>
<u>18,953</u>	<u>18,830</u>
18,953	18,830
1,019,897	1,174,364
89,689	109,292
437,781	569,366
<u>14,619</u>	<u>35,794</u>
<u>1,561,986</u>	<u>1,888,816</u>
1,561,986	1,888,816
<u>0</u>	<u>0</u>
0	0
2,076,818	2,111,163
<u>0</u>	<u>0</u>
2,076,818	2,111,163

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
CHARGES FOR CURRENT SERVICES				
<u>EDUCATION CHARGES</u>				
143	43521		LUNCH PAYMENTS - CHILDREN	24,036
143	43522		LUNCH PAYMENTS - ADULTS	32,157
143	43523		INCOME FROM BREAKFAST	22,632
143	43525		A LA CARTE SALES	<u>58,651</u>
			TOTAL EDUCATION CHARGES	137,476
<u>OTHER CHARGES</u>				
143	43990		OTHER CHARGES FOR SERVICES	<u>6,382</u>
			TOTAL CHARGES FOR CURRENT SERVICES	143,858
OTHER LOCAL REVENUES				
<u>RECURRING ITEMS</u>				
143	44110		INTEREST EARNED	1,346
143	44170		MISCELLANEOUS REFUNDS	250
143	44990		OTHER LOCAL REVENUES	<u>0</u>
			TOTAL RECURRING ITEMS	<u>1,596</u>
			TOTAL OTHER LOCAL REVENUES	1,596
STATE OF TENNESSEE				
<u>REGULAR EDUCATION FUNDS</u>				
143	46520		SCHOOL FOOD SERVICE	<u>24,649</u>
			TOTAL REGULAR EDUCATION FUNDS	<u>24,649</u>
			TOTAL STATE OF TENNESSEE	24,649
FEDERAL GOVERNMENT				
<u>FEDERAL THROUGH STATE</u>				
143	47111		SECTION 4 - LUNCH	1,335,216
143	47112		SECTION 11 - LUNCH	126,356
143	47113		BREAKFAST	453,978
143	47114		USDA - OTHER	<u>36,254</u>
			TOTAL FEDERAL THROUGH STATE	<u>1,951,804</u>
			TOTAL FEDERAL GOVERNMENT	1,951,804
OTHER SOURCES (NON REVENUE)				
143	49800		OPERATING TRANSFERS	<u>0</u>
			TOTAL OTHER SOURCES (NON-REVENUE)	0
			TOTAL ESTIMATED REVENUES	2,121,907
			TOTAL OTHER SOURCES (NON-REVENUE)	<u>0</u>
			TOTAL REVENUE & OTHER SOURCES	2,121,907
OPERATION OF NON-INSTRUCTIONAL				
<u>FOOD SERVICE</u>				
143	73100	105	SUPERVISOR / DIRECTOR	65,239
143	73100	162	CLERICAL PERSONNEL	34,562
143	73100	165	CAFETERIA PERSONNEL	612,321
143	73100	188	BONUS PAYMENTS	0
143	73100	201	SOCIAL SECURITY	46,584
143	73100	204	RETIREMENT	51,253
143	73100	206	LIFE INSURANCE	2,135
143	73100	207	MEDICAL INSURANCE	78,256
143	73100	208	DENTAL INSURANCE	425
143	73100	210	UNEMPLOYMENT COMPENSATION	0

CENTRAL CAFETERIA

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

HISTORY

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
8,732	8,280	143	73100	212	MEDICARE	1,000
27,477	21,967	143	73100	336	MAINTENANCE AND REPAIR SERVICES	32,258
0	0	143	73100	354	TRANSPORTATION-OTHER THAN STUDENT	0
2,597	2,774	143	73100	355	TRAVEL	3,652
9,663	89,917	143	73100	399	OTHER CONTRACTED SERVICES	15,694
63,922	52,980	143	73100	421	FOOD PREPARATION SUPPLIES	82,565
791,240	783,743	143	73100	422	FOOD SUPPLIES	839,455
870	436	143	73100	435	OFFICE SUPPLIES	800
1,172	2,772	143	73100	451	UNIFORMS	5,000
0	0	143	73100	457	IN-SERVICE/STAFF DEVELOPMENT	395
89,689	109,292	143	73100	469	USDA COMMODITIES	71,061
55	1	143	73100	499	OTHER SUPPLIES AND MATERIAL	400
0	0	143	73100	510	TRUSTEE'S COMMISSIONS	0
6,309	3,255	143	73100	524	IN-SERVICE/STAFF DEVELOPMENT	4,236
1,571	1,579	143	73100	599	OTHER CHARGES	1,600
<u>297,462</u>	<u>40,319</u>	143	73100	710	FOOD SERVICE EQUIPMENT	<u>42,346</u>
1,996,850	1,796,403				TOTAL FOOD SERVICE	1,991,237
					COMMUNITY SERVICES	
0	0	143	73300	105	SUPERVISOR/DIRECTOR	0
0	0	143	73300	165	CAFETERIA PERSONNEL	0
0	0	143	73300	168	TEMPORARY PERSONNEL	0
24,197	22,667	143	73300	169	PART-TIME PERSONNEL	38,634
0	0	143	73300	195	SUBSTITUTE TEACHERS	0
1,500	1,405	143	73300	201	SOCIAL SECURITY	3,254
1,726	1,624	143	73300	204	RETIREMENT	2,894
0	0	143	73300	206	LIFE INSURANCE	0
351	329	143	73300	212	MEDICARE	561
2,200	2,622	143	73300	336	MAINTENANCE AND REPAIR SERVICES	7,525
810	670	143	73300	355	TRAVEL	1,263
4,419	4,510	143	73300	421	FOOD PREPARATION SUPPLIES	19,645
37,703	36,889	143	73300	422	FOOD SUPPLIES	56,894
0	0	143	73300	429	INSTRUCTIONAL SUPPLIES	0
0	0	143	73300	499	OTHER SUPPLIES AND MATERIAL	0
0	0	143	73300	599	OTHER CHARGES	0
<u>0</u>	<u>0</u>	143	73300	790	OTHER EQUIPMENT	<u>0</u>
<u>72,906</u>	<u>70,716</u>				TOTAL COMMUNITY SERVICES	<u>130,670</u>
2,069,756	1,867,119				TOTAL OPERATION OF NON-INSTRUCTIONAL	2,121,907
2,069,756	1,867,119				TOTAL EXPENDITURES	2,121,907
<u>0</u>	<u>0</u>				TOTAL OTHER USES	<u>0</u>
2,069,756	1,867,119				TOTAL EXPEND/ENCUMB & OTHER USES	2,121,907
					EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	0
7,061	244,044					
1,001,179	1,008,240				EST. BEGINNING FUND BALANCE - JULY 1	1,252,284
1,008,240	1,252,284				EST. ENDING FUND BALANCE - JUNE 30	1,252,284

Balance Sheet

June 30, 2015

143 CENTRAL CAFETERIA

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
143	-	11130	- INS CASH IN BANK	2.00
143	-	11130	- TAX CASH IN BANK	2.06
143	-	11140	CASH WITH TRUSTEE	1,391,161.58
143	-	11410	ACCOUNTS RECEIVABLE	507.00

TOTAL ASSETS				1,391,672.64
LIABILITIES				
143	-	21344	MEDICAL INSURANCE DEDUCTIONS	-4,827.64

TOTAL LIABILITIES				-4,827.64
FUND BALANCE				
143	-	34110	ENCUMBRANCES - CURRENT YEAR	-135,310.72
143	-	39000	UNASSIGNED	-1,007,490.38
143	-	39000	UNASSIGNED (Net -Increase or +Decrease from Operations)	-244,043.90

TOTAL FUND BALANCE				-1,386,845.00

Fund Is In Balance				0.00
				=====

GENERAL DEBT SERVICE FUND



151

\$ \$ \$

The General Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related cost.

DEBT SERVICE

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16
		LOCAL TAXES				
		COUNTY PROPERTY TAXES				
410,364	555,955	151	40110		CURRENT PROPERTY TAX (.21 Tax Rate)	536,466
36,381	36,288	151	40120		TRUSTEE'S COLLECTIONS - PRIOR YEAR	35,670
48	70	151	40125		TRUSTEE'S COLLECTIONS - BANKRUPTCY	0
11,307	18,877	151	40130		CIR CLK/CLK & MASTER COLLECTIONS-PR YR	12,000
6,571	4,990	151	40140		INTEREST AND PENALTY	4,500
499	99	151	40150		PICK-UP TAXES	0
<u>0</u>	<u>0</u>	151	40163		PAYMENT IN LIEU OF TAXES	<u>0</u>
465,169	616,278				TOTAL COUNTY PROPERTY TAXES	588,636
899,238	913,902	151	40210		LOCAL OPTION SALES TAX	895,000
0	0	151	40260		LITIGATION TAXES- SPECIAL PURPOSE	0
0	0	151	40290		OTHER COUNTY LOCAL OPTION TAXES	0
0	0	151	40320		BANK EXCISE TAX (State Shared Rev)	0
4,307	4,190	151	40350		INTERSTATE TELECOMMUNICATIONS (St Shrd Re	3,500
1,368,713	1,534,370				TOTAL LOCAL TAXES	1,487,136
		OTHER SOURCES (NON-REVENUE)				
718,669	641,569	151	48130		CONTRIBUTIONS (G.P.Schools for Bond Pmt)	584,369
<u>0</u>	<u>0</u>	151	49800		OPERATING TRANSFERS	<u>0</u>
718,669	641,569				TOTAL OTHER SOURCES (NON-REVENUE)	584,369
1,368,713	1,534,370				TOTAL ESTIMATED REVENUES	1,487,136
<u>718,669</u>	<u>641,569</u>				TOTAL OTHER SOURCES (NON-REVENUE)	<u>584,369</u>
2,087,382	2,175,939				TOTAL REVENUE AND OTHER SOURCES	2,071,505
		DEBT SERVICE				
212,950	164,700	151	82110	601	PRIN ON BONDS (G.O.Bonds Series 2003 & 2008)	0
71,211	71,211	151	82110	602	PRIN ON NOTES (TDECD Energy Loan- Courthouse)	71,212
76,000	205,000	151	82110	612	PRIN ON OTHER LOANS (Clarksville PBA & PPP)	233,000
782,050	805,300	151	82130	601	PRINCIPAL ON BONDS (GPS- Bond Pmt)	365,000
24,878	25,989	151	82130	602	PRIN ON NOTES (GPS Trans Bldg- Citiz 1st Bk)	27,136
0	0	151	82130	612	PRIN ON OTHER LOANS (Sevier Co. PBA VIIA3)	670,000
14,446	6,588	151	82210	603	INTEREST ON BONDS (G.O.Bonds Series 2003 & 2008)	0
142,160	141,385	151	82210	613	INT ON OTHER LOANS (Clarksville PBA, PPP, VII3)	212,355
168,729	144,547	151	82230	603	INTEREST ON BONDS (GPS- Bond Pmt)	119,535
4,956	3,845	151	82230	604	INTEREST ON NOTES (GPS Trans Bldg- Citiz 1st Bk)	2,400
549,077	568,885	151	82230	613	INTEREST ON OTHER LOANS (Sevier Co. PBA VIIA3)	580,463
17,642	13,486	151	82310	325	FISCAL AGENT CHARGES	20,404
18,193	21,288	151	82310	510	TRUSTEE'S COMMISSION	23,000
<u>2,082,292</u>	<u>2,172,224</u>				TOTAL DEBT SERVICE	2,324,505
5,090	3,715				EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	-253,000
2,371,439	2,376,529				EST. BEGINNING FUND BALANCE - JULY 1	2,380,244
2,376,529	2,380,244				EST. ENDING FUND BALANCE - JUNE 30	2,127,244

Balance Sheet

June 30, 2015

151 DEBT SERVICE

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
151	-	11140	CASH WITH TRUSTEE	2,294,703.68
151	-	11180	CASH WITH CLERKS	2,369.90
151	-	11430	DUE FROM OTHER GOVERNMENTS	159,889.70
151	-	11500	PROPERTY TAXES RECEIVABLE	646,535.00
151	-	11510	ALLOWANCE FOR UNCOLLECTABLE PROP. TAXES	-36,240.00

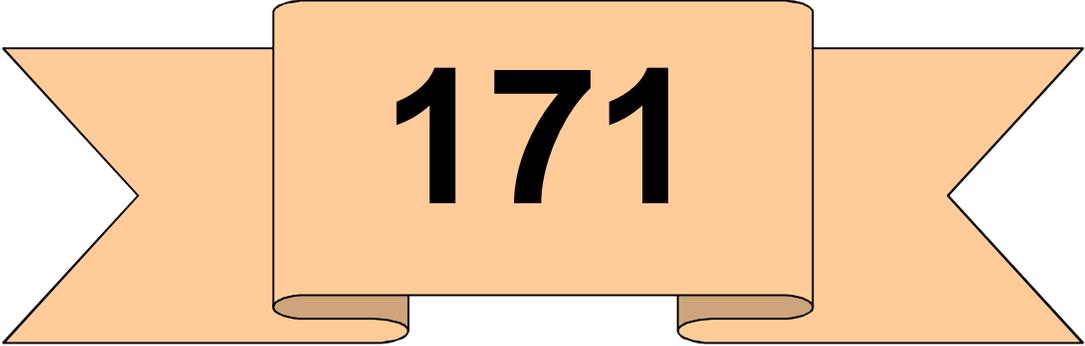
TOTAL ASSETS				3,067,258.28
LIABILITIES				
151	-	29940	DEFERRED REVENUE - CURR. PROPERTY TAXES	-578,114.00
151	-	29945	DEFERRED REVENUE - DELINQUENT PROP. TAXES	-29,209.00
151	-	29990	OTHER DEFERRED REVENUE	-79,691.52

TOTAL LIABILITIES				-687,014.52
FUND BALANCE				
151	-	39000	UNASSIGNED	-2,376,529.17
151	-	39000	UNASSIGNED (Net -Increase or +Decrease from Operations)	-3,714.59

TOTAL FUND BALANCE				-2,380,243.76

Fund Is In Balance				0.00
				=====

*General
Capital Projects
Fund*

An orange ribbon graphic with a central rectangular section and two flared ends, resembling a banner or award ribbon. The number 171 is printed in the center of the rectangular section.

171

GENERAL CAPITAL PROJECTS

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2016

ACTUAL 2013-14	ACTUAL 2014-15	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2015-16	
		OTHER LOCAL REVENUES					
0	0	171	44110		INTEREST EARNED	0	
0	0	171	44540		SALE OF PROPERTY	0	
		STATE OF TENNESSEE					
11,214	298,341	171	46980		OTHER STATE GRANTS	846,901	
0	0	171	46990		OTHER STATE REVENUES	0	
		FEDERAL GOVERNMENT					
0	0	171	47170		APPALACHIAN REGIONAL COMMISSION	0	
69,629	0	171	47180		COMMUNITY DEVELOPMENT	0	
18,244	0	171	47235		HOMELAND SECURITY GRANTS	7,400	
0	0	171	47301		ARRA GRANT	0	
12,065	0	171	47590		OTHER FEDERAL THROUGH STATE	0	
0	0	171	47990		OTHER DIRECT FEDERAL REVENUE	0	
		OTHER GOVERNMENTS & CITIZENS GROUPS					
0	0	171	48130		CONTRIBUTIONS	13,273	
0	0	171	48140		CONTRACTED SERVICES	0	
		OTHER SOURCES (NON- REVENUE)					
0	0	171	49100		BONDS ISSUED (G.P.Schools)	0	
9,562	0	171	49700		INSURANCE RECOVERY	0	
165,515	43,855	171	49800		TRANSFERS IN	0	
111,152	298,341				TOTAL ESTIMATED REVENUES	867,574	
175,077	43,855				TOTAL OTHER SOURCES (NON-REVENUE)	0	
286,229	342,196				TOTAL REVENUE AND OTHER SOURCES	867,574	
		EXPENDITURES					
0	0	171	91110	707	BUILDING IMPROVEMENTS	19,562	
0	0	171	91120	399	OTHER CONTRACTED SERVICES	5,700	
0	0	171	91120	732	BUILDING PURCHASES	0	
7,551	0	171	91120	790	OTHER EQUIPMENT	0	
0	0	171	91130	499	OTHER SUPPLIES & MATERIALS	0	
8,605	14,391	171	91130	599	OTHER CHARGES	22,859	
41,105	0	171	91130	707	BUILDING IMPROVEMENTS	0	
74,773	11,000	171	91130	790	OTHER EQUIPMENT	11,310	
5,797	0	171	91140	590	TRANSFERS TO OTHER FUNDS	0	
0	0	171	91140	599	OTHER CHARGES	3,000	
38,537	0	171	91140	707	BUILDING IMPROVEMENTS	0	
11,905	112,610	171	91140	790	OTHER EQUIPMENT	12,967	
64,893	152,390	171	91140	791	OTHER CONTRUCTION	786,805	
1,774	0	171	91150	590	TRANSFERS TO OTHER FUNDS	0	
577	0	171	91150	706	BUILDING CONSTRUCTION	0	
4,530	3,000	171	91150	790	OTHER EQUIPMENT	0	
874	0	171	91150	791	OTHER CONTRUCTION	1,723	
0	0	171	91160	302	ADVERTISING	0	
13,778	1,222	171	91190	709	DATA PROCESSING EQUIPMENT	0	
0	0	171	91300	316	CONTRIBUTIONS	0	
274,699	294,613				TOTAL EXPENDITURES	863,928	
11,531	47,583				EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	3,647	
3,970	15,501				EST BEGINNING FUND BALANCE - JULY 1	63,084	
15,501	63,084				EST. ENDING FUND BALANCE - JUNE 30	66,731	

Balance Sheet

June 30, 2015

171 CAPITAL PROJECTS

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
171	-	11140	CASH WITH TRUSTEE	63,084.44
171	-	11430	DUE FROM OTHER GOVERNMENTS	0.00
			TOTAL ASSETS	----- 63,084.44
LIABILITIES				
171	-	21820	OTHER NOTES PAYABLE	0.00
171	-	21900	OTHER CURRENT LIABILITIES	0.00
			TOTAL LIABILITIES	----- 0.00
FUND BALANCE				
171	-	34110	ENCUMBRANCES - CURRENT YEAR	0.00
171	-	39000	UNASSIGNED	-15,501.08
171	-	39000	UNASSIGNED (Net -Increase or +Decrease from Operations)	-47,583.36
			TOTAL FUND BALANCE	----- -63,084.44
			Fund Is In Balance	----- 0.00 =====

Appendix



MORGAN COUNTY TENNESSEE

FUND 151 - DEBT SERVICE

Date	Sevier County PBA Series VII-A3 (10,095,000)		G.O. Ref Bond Series 2008 (3,740,000)		G.O. Ref Bond Series 2003 (500,000)		City of Clarksville PBA Ser 2009 (2,000,000)		Plateau Partnership Pk Blount Co. PBA Ser B-13-A (1,750,000 & 750,000)		TDEC Energy Ln	Capital Outlay	TOTAL GEN. GOV'T. NET DEBT	G.P. Schools (6,400,000 & 180,000)
	For Schools (100%)		School(73%) & Jail(27%)		Jail & Prof Bldg		Courthouse & Annex				Courthouse	Notes	SERVICE	G.O. Series 2010 & Trans Bldg
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Prin & Int		Prin & Int
2015-16	670,000	580,463	-	-	-	-	83,000	81,555	150,000	130,800	71,211	-	1,767,029	514,370
2016-17	720,000	541,938	-	-	-	-	88,000	77,384	150,000	122,400	-	-	1,699,722	517,070
2017-18	760,000	500,537	-	-	-	-	92,000	72,967	150,000	113,925	-	-	1,689,429	504,653
2018-19	805,000	456,837	-	-	-	-	97,000	68,346	175,000	105,375	-	-	1,707,558	486,073
2019-20	855,000	410,550	-	-	-	-	101,000	63,480	175,000	94,875	-	-	1,699,905	496,810
2020-21	905,000	361,388	-	-	-	-	107,000	58,405	200,000	84,375	-	-	1,716,168	496,560
2021-22	960,000	309,350	-	-	-	-	112,000	53,034	200,000	72,375	-	-	1,706,759	490,640
2022-23	1,015,000	254,150	-	-	-	-	118,000	47,409	200,000	60,375	-	-	1,694,934	494,165
2023-24	1,070,000	195,788	-	-	-	-	123,000	41,488	225,000	48,375	-	-	1,703,651	496,845
2024-25	1,135,000	134,262	-	-	-	-	130,000	35,309	200,000	34,875	-	-	1,669,446	498,650
2025-26	1,200,000	69,000	-	-	-	-	136,000	28,784	200,000	24,875	-	-	1,658,659	499,550
2026-27	-	-	-	-	-	-	143,000	21,955	350,000	14,875	-	-	529,830	-
2027-28	-	-	-	-	-	-	150,000	14,775	-	-	-	-	164,775	-
2028-29	-	-	-	-	-	-	158,000	7,242	-	-	-	-	165,242	-
	10,095,000	3,814,263	-	-	-	-	1,638,000	672,133	2,375,000	907,500	71,211	-	19,573,107	5,495,386

--- SUMMARY ---

	YR: 2015-16	TOTAL
TOTAL PRINCIPAL (Gen.County):	974,211	14,179,211
TOTAL INTEREST (Gen.County):	792,817	5,393,896
TOTAL GENERAL COUNTY DEBT:	1,767,028	19,573,107
G.P.SCHOOLS (Principal):	392,135	4,690,048
G.P.SCHOOLS (Interest):	122,235	805,338
TOTAL G.P.SCHOOLS:	514,370	5,495,386

MORGAN COUNTY
SCHEDULE OF OUTSTANDING DEBT
 Fiscal Year 2015-2016

	<u>Loan Name</u>	<u>Authorized & Unissued</u>	<u>Amount Outstanding at 6/30/15</u>	<u>Payment Fund</u>	<u>FY 2015-16 Debt Payments</u>		
					<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
Notes	Citizens First Bank	0.00	70,047.00	Debt Service	27,135.03	2,699.15	29,834.18
	TOTAL NOTES:	0.00	70,047.00		27,135.03	2,699.15	29,834.18
Loan Agreements	TN Dept of Economic & Comm Dev	0.00	71,211.14	Debt Service	71,211.14	0.00	71,211.14
	TOTAL LOAN AGREEMENTS:	0.00	71,211.14		71,211.14	0.00	71,211.14
G.O. Bonds	General Obligation Bonds Ser. 2003	0.00	0.00	Debt Service	0.00	0.00	0.00
	General Obligation Bonds Ser. 2008	0.00	0.00	Debt Service	0.00	0.00	0.00
	General Oblig School Bonds Ser. 2010	0.00	4,620,000.00	Debt Service	365,000.00	119,535.00	484,535.00
	TOTAL G.O. BONDS:	0.00	4,620,000.00		365,000.00	119,535.00	484,535.00
Revenue Bonds	Sevier County PBA Ser. VII-A-3	0.00	10,095,000.00	Debt Service	670,000.00	580,462.56	1,250,462.56
	City of Clarksville PBA Ser. 2009	0.00	1,638,000.00	Debt Service	83,000.00	81,555.00	164,555.00
	Blount County PBA Ser. B-13-A	0.00	1,625,000.00	Debt Service	150,000.00	95,925.00	245,925.00
	Blount County PBA Ser. B-20-A	0.00	750,000.00	Debt Service	0.00	34,875.00	34,875.00
	TOTAL REVENUE BONDS:	0.00	14,108,000.00		903,000.00	792,817.56	1,695,817.56
Capital Leases	Republic First National (Ambulance)	0.00	75,997.00	General Fund	37,814.16	1,698.97	39,513.13
	Ford Motor Credit (Patrol Vehicles)	0.00	225,429.99	General Fund	60,101.93	11,583.45	71,685.38
	Leasing 2, Inc. (Garbage Truck)	0.00	119,326.65	Solid Waste	38,636.39	3,484.33	42,120.72
	Deutsche Bank (Athletic Field Lights)	0.00	206,616.27	G.P. Schools	65,488.48	10,497.52	75,986.00
	TOTAL CAPITAL LEASES:	0.00	627,369.91		202,040.96	27,264.27	229,305.23
	TOTAL DEBT:		<u>19,496,628.05</u>		<u>1,568,387.13</u>	<u>942,315.98</u>	<u>2,510,703.11</u>

FY 2015-16 DEBT PAYMENTS BY FUND			
	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Pmts</u>
GENERAL FUND	97,916.09	13,282.42	111,198.51
SOLID WASTE	38,636.39	3,484.33	42,120.72
GEN. PURPOSE SCHOOL FUND	65,488.48	10,497.52	75,986.00
DEBT SERVICE FUND	1,366,346.17	915,051.71	2,281,397.88
TOTAL DEBT SERVICE:	<u>1,568,387.13</u>	<u>942,315.98</u>	<u>2,510,703.11</u>

MORGAN COUNTY PROPERTY TAX RATES AND COLLECTIONS

The following table shows the property tax rates and collections of Morgan County for tax years 2010 through 2014 as well as the aggregate uncollected balances for each fiscal year ending June 30.

PROPERTY TAX RATES AND COLLECTIONS				FISCAL YEAR COLLECTIONS		AGGREGATE UNCOLLECTED BALANCE	
Tax Year	Assessed Valuation	Tax Rates	Taxes Levied	Amount	Prcnt	As of June 30, 2014	
						Amount	Prcnt
2010	255,619,648	2.99	7,528,939	6,826,090	90.7%	108,877	1.4%
2011	273,039,161	3.10	8,452,817	7,651,596	90.5%	155,294	1.8%
2012	276,461,802	3.10	8,662,778	8,246,266	95.2%	212,528	2.5%
2013	280,791,251	3.10	8,707,150	7,945,201	91.2%	265,421	3.0%
2014	281,828,928	3.10	8,746,322	In Process			

TEN LARGEST TAXPAYERS

For the fiscal year ending June 30, 2014 (tax year 2013), the ten largest taxpayers in the County are as follows:

	<u>Taxpayer</u>	<u>Business Type</u>	<u>Assessment</u>	<u>Taxes Paid</u>
1.	Norfolk Southern	Railroad	\$ 12,635,097	\$ 391,688
2.	Plateau Electric Cooperative	Utility	\$ 7,123,124	220,817
3.	Knox Energy LLC (CNX)	Construction	\$ 6,616,621	205,115
4.	East Tennessee Natural Gas	Utility	\$ 5,612,723	173,994
5.	Highland Telephone Cooperative	Utility	\$ 4,689,223	145,365
6.	Cobb-Vantress Inc	Research & Development	\$ 2,614,360	81,045
7.	Coalfield Pipeline Company	Construction	\$ 1,624,000	50,344
8.	Emory River LLC	Environmental	\$ 1,409,600	43,698
9.	Cobb-Vantress Inc	Research & Development	\$ 1,352,407	41,925
10.	Horns Pump Service Inc	Construction	\$ 1,186,547	36,783

MORGAN COUNTY TAX RATE HISTORY

FISCAL YEAR from to		GEN COUNTY	SOLID WASTE	HIGHWAY DEPT	G.P. SCHOOL	DEBT SERVICE		TOTAL TAX RATE	Value of a Penny
						RATE	% of Total		
1980	1981	1.05	0	0.02	2.71	0.42	10%	4.20	4,831
1981	1982	1.09	0	0.02	2.25	1.19	26%	4.55	4,551
1982	1983	1.15	0	0.05	2.40	0.60	14%	4.20	4,677
1983	1984	1.15	0	0.05	3.15	0.60	12%	4.95	4,596
1984	1985	1.40	0	0.05	3.45	1.00	17%	5.90	4,573
1985	1986	1.75	0	0.05	2.90	1.90	29%	6.60	4,747
1986	1987	1.9	0	0.05	2.95	1.65	25%	6.55	4,869
1987	1988	1.73	0	0.05	2.26	1.61	28%	5.65	6,343
1988	1989	1.49	0	0.05	2.36	1.44	27%	5.34	6,395
1989	1990	1.47	0	0.05	2.36	2.07	35%	5.95	6,426
1990	1991	1.58	0	0.05	2.45	2.62	39%	6.70	6,699
1991	1992	1.45	0.03	0.05	2.22	2.47	40%	6.22	7,221
1992	1993	1.26	0.29	0.05	2.11	2.34	39%	6.05	7,406
1993	1994	1.26	0.29	0.05	2.11	2.34	39%	6.05	7,600
1994	1995	1.23	0.36	0.05	2.09	2.32	38%	6.05	7,715
1995	1996	1.05	0.55	0.04	1.87	1.66	32%	5.17	9,088
1996	1997	1.39	0.56	0.04	1.88	1.05	21%	4.92	9,289
1997	1998	1.5	0.58	0.04	1.88	0.87	18%	4.87	9,300
1998	1999	1.37	0.54	0.04	1.71	0.60	14%	4.26	10,406
1999	2000	1.4775	0.5375	0.0375	1.67	0.4875	12%	4.21	10,755
2000	2001	1.4775	0.5375	0.0375	1.67	0.4875	12%	4.21	11,134
2001	2002	1.39	0.4263	0.03	1.32	0.1729	5%	3.3392	14,036
2002	2003	1.41	0.417	0.03	1.32	0.163	5%	3.34	15,081
2003	2004	1.45	0.407	0.03	1.36	0.093	3%	3.34	14,697
2004	2005	1.88	0.407	0.03	1.45	0.093	2%	3.86	14,872
2005	2006	1.89	0.407	0.03	1.46	0.053	1%	3.84	15,262
2006	2007	1.49	0.302	0.023	1.09	0.085	3%	2.99	20,632
2007	2008	1.54	0.302	0.023	1.04	0.085	3%	2.99	21,320
2008	2009	1.56	0.302	0.023	1.00	0.105	4%	2.99	22,039
2009	2010	1.51	0.302	0.023	1.00	0.155	5%	2.99	22,603
2010	2011	1.50	0.332	0.023	1.00	0.135	5%	2.99	22,745
2011	2012	1.59	0.297	0.023	0.95	0.24	8%	3.10	24,540
2012	2013	1.59	0.297	0.023	0.95	0.24	8%	3.10	25,150
2013	2014	1.65	0.317	0.023	0.95	0.16	5%	3.10	25,154
2014	2015	1.60	0.317	0.023	0.95	0.21	7%	3.10	25,506
2015	2016	1.63	0.287	0.023	0.95	0.21	7%	3.10	25,546

SALARY SCALE

General Fund Clerical & Bookkeepers

Effective July 1, 2015

Service	Annual Salary	Hourly
0-12 Months	\$18,712	\$9.00
One Year	\$19,399	\$9.33
Two Years	\$20,260	\$9.74
Three Years	\$20,547	\$9.88
Four Years	\$20,833	\$10.02
Five Years	\$21,121	\$10.15
Six Years	\$21,408	\$10.29
Seven Years	\$21,696	\$10.43
Eight Years	\$21,984	\$10.57
Nine Years	\$22,271	\$10.71
Ten Years	\$22,557	\$10.84
Eleven Years	\$22,844	\$10.98
Twelve Years	\$23,131	\$11.12
Thirteen Years	\$23,418	\$11.26
Fourteen Years	\$23,705	\$11.40
Fifteen Years	\$23,991	\$11.53
Sixteen Years	\$24,278	\$11.67
Seventeen Years	\$24,565	\$11.81
Eighteen years	\$24,852	\$11.95
Nineteen Years	\$25,139	\$12.09
Twenty Years	\$25,425	\$12.22

Hire date, 40 hours per week, and continuous Morgan County service.

For offices under county personnel policy:

Sick days are accrued .75 per month (9 per year).

Accumulated sick leave maximum is sixty days.

Mileage reimbursement is 40 cents per mile.

SALARY SCALE

Law Enforcement Correctional Officers

Effective July 1, 2015

Service	Annual Salary	Hourly
0-12 Months	\$19,869	\$9.55
One Year	\$20,559	\$9.88
Two Years	\$21,420	\$10.30
Three Years	\$21,707	\$10.44
Four Years	\$21,994	\$10.57
Five Years	\$22,281	\$10.71
Six Years	\$22,568	\$10.85
Seven Years	\$22,854	\$10.99
Eight Years	\$23,141	\$11.13
Nine Years	\$23,428	\$11.26
Ten Years	\$23,715	\$11.40
Eleven Years	\$24,003	\$11.54
Twelve Years	\$24,289	\$11.68
Thirteen Years	\$24,576	\$11.82
Fourteen Years	\$24,863	\$11.95
Fifteen Years	\$25,150	\$12.09
Sixteen Years	\$25,437	\$12.23
Seventeen Years	\$25,723	\$12.37
Eighteen years	\$26,010	\$12.50
Nineteen Years	\$26,298	\$12.64
Twenty Years	\$26,586	\$12.78

Chief Jailer (Day Shift Lieutenant) Supplement \$1,000

Chief Jailer (Night Shift Lieutenant) Supplement \$1,000

Shift Supervisor (Sergeant) Supplement \$500

This scale is based on hire date and continuous Morgan County service.

SALARY SCALE

Law Enforcement Deputies

Effective July 1, 2015

Service	Annual Salary	Hourly
Non-Certified Officer	\$26,257	\$12.62
Certified Officer 0-12 Mo.	\$26,524	\$12.75
One Year	\$26,926	\$12.95
Two Years	\$27,929	\$13.43
Three Years	\$28,324	\$13.62
Four Years	\$28,720	\$13.81
Five Years	\$29,116	\$14.00
Six Years	\$29,512	\$14.19
Seven Years	\$29,907	\$14.38
Eight Years	\$30,302	\$14.57
Nine Years	\$30,699	\$14.76
Ten Years	\$31,094	\$14.95
Eleven Years	\$31,489	\$15.14
Twelve Years	\$31,884	\$15.33
Thirteen Years	\$32,280	\$15.52
Fourteen Years	\$32,676	\$15.71
Fifteen Years	\$33,071	\$15.90
Sixteen Years	\$33,466	\$16.09
Seventeen Years	\$33,861	\$16.28
Eighteen years	\$34,257	\$16.47
Nineteen Years	\$34,652	\$16.66
Twenty Years	\$35,048	\$16.85

Chief Deputy Supplement \$ 1,800

Patrol (Road) Sergeant Supplement \$ 1,200

Criminal Investigator Supplement \$ 800

This scale is based on hire date and continuous Morgan County service.

SALARY SCALE

Emergency Medical Services Paramedic

Effective July 1, 2015

Service	Annual Salary
0-12 Months	\$33,463
One Year	\$34,466
Two Years	\$34,715
Three Years	\$34,964
Four Years	\$35,213
Five Years	\$35,462
Six Years	\$35,712
Seven Years	\$35,961
Eight Years	\$36,210
Nine Years	\$36,459
Ten Years	\$36,708
Eleven Years	\$36,957
Twelve Years	\$37,206
Thirteen Years	\$37,456
Fourteen Years	\$37,704
Fifteen Years	\$37,954
Sixteen Years	\$38,202
Seventeen Years	\$38,451
Eighteen years	\$38,699
Nineteen Years	\$38,948
Twenty Years	\$39,197

0-5 Year Jr. Shift Supervisor Supplement \$ 675
 5-10 Year Jr. Shift Supervisor Supplement \$ 800
 10+ Year Jr. Shift Supervisor Supplement \$ 1,000
 Assistant Director Supplement \$ 3,000

This scale is based on hire date
 and continuous Morgan County service.

SALARY SCALE

Emergency Medical Services

EMT

Effective July 1, 2015

EMT

Service	Annual Salary
0-12 Months	\$27,551
One Year	\$27,740
Two Years	\$28,626
Three Years	\$28,883

EMT-IV

Service	Annual Salary
0-12 Months	\$29,208
One Year	\$30,172
Two Years	\$30,409
Three Years	\$30,644
Four Years	\$30,880
Five Years	\$31,114
Six Years	\$31,349
Seven Years	\$31,585
Eight Years	\$31,819
Nine Years	\$32,056
Ten Years	\$32,290
Eleven Years	\$32,525
Twelve Years	\$32,760
Thirteen Years	\$32,995
Fourteen Years	\$33,232
Fifteen Years	\$33,466
Sixteen Years	\$33,701
Seventeen Years	\$33,936
Eighteen years	\$34,171
Nineteen Years	\$34,407
Twenty Years	\$34,641

This scale is based on hire date
and continuous Morgan County service.