

Coffee County, Tennessee
2015 Fiscal Budget
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Coffee County, Tennessee
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Coffee County, Tennessee
Statement of Estimated Operations
For the Fiscal Year Ending June 30, 2015

Fund	Proposed Tax Rate	Estimated Unassigned Fund Balance July 1, 2014	Total Estimated Revenues and Other Sources	Total Recommended Expenditures & Other Uses	Estimated Unassigned Fund Balance June 30, 2015
General Fund 101	\$ 0.9918	575,665	18,945,290	18,766,432	\$ 754,523
Solid Waste/Sanitation Fund 116	0.1855	1,392,794	1,458,515	1,462,167	1,389,142
Ambulance Service Fund 118	0.0500	189,998	2,391,513	2,458,885	122,626
Drug Control Fund 122	-	522,649	240,000	368,140	394,509
Highway/Public Works Fund 131	-	468,854	2,863,662	3,020,497	312,019
<u>School Purposes:</u>	1.6496				
Coffee County GPS Fund 141		1,247,495	34,485,632	34,788,777	944,350
Central Cafeteria Fund 143	-	729,549	2,641,509	2,693,392	677,666
General Debt Service Fund 151	0.1791	2,981,573	2,326,312	1,919,589	3,388,296
<u>Rural Debt Service Fund 152:</u>					
Manchester City High School .0751					
Rural County .1318					
Total Rural Debt Service Fund	0.2069	6,798,414	3,932,121	4,753,807	5,976,728
Other Enterprise Operations Fund 259	-	18,167	35,113	41,262	12,018
Property Tax Sub-Total:	\$ 3.2629				
<u>Industrial Park - Special Tax:</u>					
Local Purpose Tax Fund 120	0.2800	358,985	226,298	129,500	455,783
Total:	\$ 3.5429	\$ 15,284,143	\$ 69,545,965	\$ 70,402,448	\$ 14,427,660

Coffee County, Tennessee
Statement of Estimated Revenue From Current Property Taxes
For the Fiscal Year Ending June 30, 2015

Estimated Assessed Valuation

	Real and Personal	Public Utilities	Sub-Total	Less Tax Freeze	Total
Manchester	\$ 196,402,950	\$ 5,430,289	\$ 201,833,239	\$ (2,993,325)	\$ 198,839,914
Tullahoma	368,047,892	6,170,146	374,218,038	(4,984,325)	369,233,713
Coffee County Industrial Park	67,092,322	1,991,718	69,084,040	-	69,084,040
Rural	350,621,600	24,228,397	374,849,997	(9,556,450)	365,293,547
Total	\$ 982,164,764	\$ 37,820,550	\$ 1,019,985,314	\$ (17,534,100)	\$ 1,002,451,214

Estimated Revenue From Current Property Taxes

Fund	Proposed Tax Rate	Amount of Levy	Reserved for Delinquency 4%	Estimated Collection of Unfrozen Taxes	Revenue Per Added Penny	Total Frozen Taxes	Reserved for Delinquency 4%	Estimated Collection of All Taxes	Revenue Per Penny
Uniform Property Tax									
General	\$ 0.9918	\$ 9,942,722	\$ (397,709)	\$ 9,545,013		\$ 142,560	\$ (5,702)	\$ 9,681,871	
Ambulance Service	0.0500	501,226	(20,049)	481,177		7,069	(283)	487,963	
School Purposes	1.6496	16,536,435	(661,457)	15,874,978		233,208	(9,328)	16,098,858	
General Debt Service	0.1791	1,795,390	(71,816)	1,723,574		25,320	(1,013)	1,747,881	
Total Uniform Property Tax	2.8705	28,775,773	(1,151,031)	27,624,742	\$ 96,235	408,157	(16,326)	28,016,573	\$ 97,600
Manchester Property Tax									
Education Debt Service	0.0751	475,546	(19,022)	456,524		10,617	(425)	466,716	
Total Manchester Property Tax	2.9456	29,251,319	(1,170,053)	28,081,266	\$ 60,789	418,774	(16,751)	28,483,289	\$ 62,146
Rural Property Tax									
Rural Debt Service	0.1318	572,510	(22,900)	549,610		18,633	(745)	567,498	
Solid Waste/Sanitation	0.1855	805,770	(32,231)	773,539		26,225	(1,049)	798,715	
Total Rural Property Tax	3.2629	30,629,599	(1,225,184)	29,404,415	\$ 41,700	463,632	(18,545)	29,849,502	\$ 43,058
Coffee County Industrial Park Property Tax									
Special Purpose Tax	0.2800	193,435	(7,737)	185,698	\$ 6,632	-	-	185,698	\$ 6,632
Total Industrial Park Property Tax	\$ 3.5429	\$ 30,823,034	\$ (1,232,921)	\$ 29,590,113		\$ 463,632	\$ (18,545)	\$ 30,035,200	

Estimated ADA Allocation

	Percentage	Estimated Tax Collection	Revenue Per Penny
Coffee County Schools	51.4896%	\$ 8,289,238	\$ 50,251
Tullahoma City Schools	34.8883%	\$ 5,616,618	\$ 34,047
Manchester City Schools	13.6221%	\$ 2,193,003	\$ 13,294
Total	100.0000%	\$ 16,098,858	\$ 97,592

GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

	2013	2014			2015
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
LOCAL TAXES					
40110 Current Property Tax	\$ 6,584,920	\$ 6,795,378	\$ 6,795,378	\$ 6,722,698	\$ 9,681,871
40120 Trustee's Collections - Prior Year	240,525	240,000	240,000	182,207	240,000
40125 Trustee's Collections - Bankruptcy	17,842	20,000	20,000	4,774	5,000
40130 Circuit/Clerk and Master Collections	106,799	107,000	107,000	124,055	125,000
40140 Interest and Penalty	90,720	90,000	90,000	78,564	90,000
40161 Payments In Lieu of Taxes - T.V.A.	488	500	500	488	500
40162 Payments In Lieu of Taxes - Local Uti	2,173	2,000	7,000	6,635	6,800
40210 Local Option Sales Tax	317,947	320,000	320,000	310,449	320,000
40250 Litigation Tax - General Tax	231,185	235,000	235,000	207,240	210,000
40260 Litigation Tax - General Session Judge	123,054	125,000	125,000	112,186	120,000
40268 Litigation Tax-Courtroom Security	79,455	80,000	80,000	73,079	75,000
40270 Business Tax	885,103	880,000	880,000	876,132	895,000
40275 Mixed Drink Tax	-	-	1,000	1,304	3,000
40320 Bank Excise Tax	102,391	110,000	207,557	207,558	207,557
40350 Interstate Telecommunications Tax	2,157	2,000	2,000	2,578	2,600
TOTAL LOCAL TAXES	\$ 8,784,759	\$ 9,006,878	\$ 9,110,435	\$ 8,909,947	\$ 11,982,328
LICENSES & PERMITS					
41140 Cable TV Franchise	\$ 132,415	\$ 130,000	\$ 136,000	\$ 141,183	\$ 141,183
41520 Building Permits	57,481	55,000	55,000	62,535	63,000
41540 Plumbing Permits	5,075	5,000	6,000	7,650	7,800
41590.HVAC HVAC Permits	825	850	850	450	850
41590.MHP Mobile Home Permits	3,600	4,000	4,000	4,075	4,100
41590.PRF Plan Review Fees	-	100	100	-	100
41590.SPP Swimming Pool Permits	1,700	1,500	1,500	2,150	2,200
TOTAL LICENSES & PERMITS	\$ 201,095	\$ 196,450	\$ 203,450	\$ 218,043	\$ 219,233
FINES, FORFEITURES, & PENALTIES					
Circuit Court					
42110 Fines	\$ 9,670	\$ 10,000	\$ 18,000	\$ 23,639	\$ 24,000
42120 Officers Costs	13,894	14,000	14,000	10,236	14,000
42140 BON Drug Control Fines - Bonnaroo	191,280	192,000	192,000	159,777	192,000
42170 Judicial Commissioner Fees	1,310	1,350	1,350	1,143	1,350
42180 DUI Treatment Fines	1,000	1,000	1,000	1,879	2,000
42190 Data Entry Fee	61,740	30,000	45,000	41,799	45,000
42191 Courtroom Security	181	200	200	214	200
General Sessions Court					
42310 Fines	59,097	60,000	75,000	105,446	110,000
42320 Officers Costs	75,309	75,000	75,000	73,379	75,000
42330 Game and Fish Fines	187	200	200	295	300
42340 Drug Control Fines	249	250	250	-	250
42350 Jail Fees	15,893	16,000	16,000	17,971	18,000
42351 Interpreter Fee	244	1,000	1,000	427	500
42370 Judicial Commissioner Fees	6,176	6,200	6,200	7,042	8,000
42380 DUI Treatment Fines	13,588	13,500	13,500	20,365	20,500
42391 Courtroom Security	2,857	3,000	3,000	3,022	3,100
Juvenile Court					
42410 Fines	2,139	2,000	2,000	1,506	2,000
42420 Officers Costs	5,687	5,500	5,500	5,241	5,500
42451 Interpreter Fee	-	-	-	-	-
42470 Judicial Commissioner Fees	1,084	1,000	1,000	976	1,000

GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

	2013	2014			2015
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
FINES, FORFEITURES, & PENALTIES (CONT)					
Chancery Court					
42520 Officers Costs	4,792	4,500	4,500	4,054	4,500
42530 Data Entry Fee	6,395	6,400	6,400	6,948	7,000
42591 Courtroom Security Fee	5,492	5,500	5,500	5,110	5,500
Other Courts - In-County					
42640 Drug Court Fines	22,704	22,000	22,000	25,290	25,000
42641 Drug Court Fees	37,015	37,000	37,000	38,880	39,000
TOTAL FINES, FORFEITURES, & PENALTIES	\$ 537,982	\$ 507,600	\$ 545,600	\$ 554,639	\$ 603,700
CHARGES FOR CURRENT SERVICES					
43120.JAIL Patient Charges-Jail	\$ 7,749	\$ 7,700	\$ 7,700	\$ 9,074	\$ 10,000
43170 Work Release Charges for Board	-	2,000	2,000	-	-
43190.MUTT Other General Service Charges	5,274	5,200	5,200	3,410	3,500
43320 Subdivision Lot Fees	7,595	7,500	7,500	7,800	8,000
43340 Accounting Fees	17,266	17,000	17,000	17,238	17,500
43350 Copy Fees	7,413	7,400	7,400	6,423	7,000
43360.LANN Library Fees-Lannom	28,994	28,900	28,900	24,383	25,000
43360.MAN Library Fees-Manchester	24,930	25,000	25,000	27,155	28,000
43365 Archive & Records Mgmt.Fee	177	250	250	155	250
43366 Greenbelt Late Application Fee	350	350	350	400	500
43370 Telephone Commissions	71,115	72,000	75,000	90,628	93,000
43392 Data Processing Fee - Register	16,496	16,350	16,350	16,084	16,350
43393 Probation Fees	253,460	270,000	289,000	322,552	330,000
43394 Data Processing Fee - Sheriff	6,841	6,800	6,800	7,215	7,300
43395 Sexual Offender Registration Fees	5,250	5,000	5,500	5,400	5,500
43396 Data Processing Fee - County Clerk	4,446	25,000	5,500	8,120	8,500
43990.BZA Board Zoning Appeals Fees	400	200	200	1,600	1,600
43990.ZCC Zoning Compliance Certificates	-	500	500	-	500
43990.ZP Temporary Use Permits	51,200	51,000	51,000	53,850	54,000
TOTAL CHARGES FOR CURRENT SERVICES	\$ 508,957	\$ 548,150	\$ 551,150	\$ 601,488	\$ 616,500
OTHER LOCAL REVENUES					
44120 Lease/Rentals	\$ 10,380	\$ 10,380	\$ 10,380	\$ 6,600	\$ 6,600
44120.COMM Rent of Community Room	4,675	5,000	5,000	5,660	5,700
44120.GWP State Office Rent Pmt.	4,650	4,200	4,200	700	770
44131 Commissary Sales	6,085	6,000	6,000	3,597	6,000
44140 Sale of Maps (Codes Documents)	90	100	100	40	100
44170 Miscellaneous Refunds	620	-	-	-	-
44170.BTY Miscellaneous Refunds-Bounty	12,600	17,000	17,000	10,991	13,000
44530 Sale of Equipment	3,239	-	4,425	4,425	-
44540 Sale of Property	-	-	-	-	-
44560 Damages Recovered from Individuals	490	-	-	50	-
44570 Contributions & Gifts	282,444	310,700	324,023	281,311	295,000
TOTAL OTHER LOCAL REVENUES	\$ 325,274	\$ 353,380	\$ 371,128	\$ 313,373	\$ 327,170
FEEES RECEIVED FROM COUNTY OFFICIALS					
45110 County Clerk	\$ 545,768	\$ 550,000	\$ 550,000	\$ 505,234	\$ 525,000
45120 Circuit Court Clerk	1,037,792	1,050,000	1,050,000	879,238	1,000,000
45150 Clerk and Master	228,666	230,000	230,000	239,871	240,000
45180 Register of Deeds	213,082	215,000	215,000	192,926	200,000
45190 Trustee	850,532	880,000	880,000	899,942	890,000
45590 Sheriff	37,962	30,000	30,000	30,519	31,000
TOTAL FEES RECEIVED FROM COUNTY OFFICIALS	\$ 2,913,802	\$ 2,955,000	\$ 2,955,000	\$ 2,747,730	\$ 2,886,000

**GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

	2013		2014		2015
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
STATE OF TENNESSEE					
46110 Juvenile Services Program	\$ 14,320	\$ 15,000	\$ 15,000	\$ 22,200	\$ 20,000
46190.MAN Other General Government Grants	-	-	-	-	-
46210 Law Enforcement Training Programs	23,400	26,000	26,000	25,200	26,000
46290 Governor's Highway Safety Grant	11,143	-	-	-	-
46390.AGR Farmer's Market AG Grant	1,000	1,000	1,000	1,000	-
46820 Income Tax	77,420	78,000	78,000	59,409	78,000
46830 Beer Tax	18,586	18,500	18,500	17,806	18,500
46835 Vehicle Title Fees	-	56,500	56,500	44,591	56,500
46840 Alcoholic Beverage Tax	77,301	77,000	81,000	80,602	82,000
46850 Mixed Drink Tax	2,705	3,000	3,000	-	-
46851 State Revenue Sharing - TVA	27,872	310,000	261,000	260,241	270,000
46870 Emergency Hospital-Prisoners	537,604	-	1,254	1,255	-
46915 Contracted Prisoner Board	745,472	775,000	675,000	669,912	675,000
46950 T.B.I. - Equipment Reimbursement	2,200	2,000	2,000	3,726	3,700
46960 Registrar's Salary Supplement	15,164	15,164	15,164	15,164	15,164
Other State Grants					
46980 Elections Grant	-	-	1,540	1,540	-
46980.911 911-Impact payment	70,000	70,000	70,000	70,000	100,000
46980.ARCH State Archives Grant	2,345	-	1,200	1,197	-
46980.ECD 3 Star Grant Math Kits	-	-	7,500	7,500	-
46980.LANN Technology Grant	-	-	1,500	1,500	-
46980.NURSE Local Health Dept.-Nursing Grant	561,307	711,200	711,200	485,750	734,770
46990 Other State Revenues	42,713	50	50	100	100
46990.HEAL Other State Revenues	-	-	44,871	44,871	-
TOTAL STATE OF TENNESSEE	\$ 2,230,553	\$ 2,158,414	\$ 2,071,279	\$ 1,813,564	\$ 2,079,734
FEDERAL GOVERNMENT					
47180 Community Development Block Grant	\$ 94,317	\$ -	\$ 400,316	\$ 400,316	\$ -
47220 Civil Defense Reimbursement	33,350	33,350	33,350	33,350	35,850
47220.IECGP Communications Grant	56,700	-	-	-	-
47235 Homeland Security Grant	125,898	-	25,662	16,030	-
47590 Other Federal through State	-	-	11,200	11,200	-
47680 Forest Service	-	-	3,955	3,955	-
47715 Tax Credit Bond Rebate	146,752	146,725	135,086	135,086	146,725
47990.PRI Primary Election Reimbursement	-	-	-	-	-
TOTAL FEDERAL GOVERNMENT	\$ 457,018	\$ 180,075	\$ 609,569	\$ 599,937	\$ 182,575
OTHER GOVERNMENT & CITIZENS GROUPS					
48130.DOG Contributions-DOG	\$ 140	\$ 150	\$ 150	\$ 220	\$ 150
48130.LANN Contributions-Lannom Library	10,400	10,400	10,400	10,400	10,400
48130.MAN Contributions-Manchester Library	12,000	12,000	12,000	12,000	12,000
48140 Contracted Services (Assessor)	5,655	6,000	13,058	13,058	6,000
48610.LANN Donations-Lannom Library	5,196	6,000	6,000	5,439	6,000
48610.MAN Donations-Manchester Library	13,288	13,500	13,500	12,189	13,500
TOTAL OTHER-GOVERNMENT & CITIZENS GROU	\$ 46,679	\$ 48,050	\$ 55,108	\$ 53,306	\$ 48,050
OTHER SOURCES (NON-REVENUE)					
49700 Insurance Recovery	\$ 15,165	\$ -	\$ 2,810	\$ 2,810	\$ -
TOTAL OTHER SOURCES (NON-REVENUE)	\$ 15,165	\$ -	\$ 2,810	\$ 2,810	\$ -
TOTAL GENERAL FUND REVENUES	\$ 16,021,284	\$ 15,953,997	\$ 16,475,529	\$ 15,814,837	\$ 18,945,290

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

		2013	2014			2015
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
51100	COUNTY COMMISSION					
191	Board and Committee Members Fees	\$ 18,300	\$ 21,000	\$ 21,000	\$ 15,900	\$ 21,000
201	Social Security	1,400	1,610	1,610	1,216	1,610
305	Audit Services	15,839	16,000	15,839	15,839	16,000
320	Dues and Memberships	1,700	2,000	1,700	1,700	1,900
334	Maintenance Agreements	524	1,000	707	524	1,000
349	Printing Stationary and Forms	302	234	695	452	-
355	Travel	5,362	5,000	5,293	5,293	5,000
TOTAL COUNTY COMMISSION		\$ 43,427	\$ 46,844	\$ 46,844	\$ 40,924	\$ 46,510
51210	BOARD OF EQUALIZATION					
191	Board and Committee Members Fees	\$ 1,386	\$ 1,977	\$ 1,977	\$ 1,443	\$ 1,500
201	Social Security	80	153	153	96	115
TOTAL BOARD OF EQUALIZATION		\$ 1,466	\$ 2,130	\$ 2,130	\$ 1,538	\$ 1,615
51240	OTHER BOARDS & COMMITTEES					
191	Board and Committee Members Fees	\$ 18,600	\$ 22,000	\$ 22,000	\$ 17,645	\$ 20,000
201	Social Security	1,423	1,685	1,685	1,350	1,530
355	Travel	289	731	731	266	500
TOTAL OTHER BOARDS & COMMITTEES		\$ 20,312	\$ 24,416	\$ 24,416	\$ 19,260	\$ 22,030
51300	COUNTY MAYOR					
101	County Official/Administrative Officer	\$ 81,510	\$ 85,268	\$ 85,268	\$ 85,268	\$ 88,141
161	Secretary	34,032	34,945	34,945	34,945	35,402
162	Clerical Personnel	-	5,000	3,996	1,175	5,000
169	Part-Time Personnel	3,879	4,200	4,200	3,879	4,200
201	Social Security	8,505	9,511	8,956	8,955	10,155
204	Retirement	9,844	10,242	10,243	10,242	10,847
207	Medical Insurance	5,901	6,308	8,512	8,511	11,003
208	Dental Insurance	516	550	550	516	550
210	Unemployment Insurance	90	225	225	102	180
307	Communication	6,758	7,000	7,057	7,057	7,000
320	Dues and Memberships	13,222	13,171	13,556	13,358	14,000
332	Legal Notices, Recording and Court Costs	4,122	4,000	2,010	1,615	3,000
334	Maintenance Agreements	2,497	2,500	2,658	2,658	2,500
349	Printing, Stationery and Forms	-	500	500	405	500
355	Travel	-	500	-	-	500
435	Office Supplies	1,500	500	1,515	1,515	1,000
524	In Service & Staff Development	-	-	-	-	-
599	Other Charges	4,050	4,500	4,729	4,729	5,000
TOTAL COUNTY MAYOR		\$ 176,425	\$ 188,920	\$ 188,920	\$ 184,928	\$ 198,978
51400	COUNTY ATTORNEY					
101	County Official/Administrative Officer	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
331	Legal Services	40,200	41,490	36,490	36,490	36,000
599	Other Charges	7,380	-	-	-	-
TOTAL COUNTY ATTORNEY		\$ 52,380	\$ 46,290	\$ 41,290	\$ 41,290	\$ 40,800
51500	ELECTION COMMISSION					
101	County Official/Administrative Officer	\$ 63,515	\$ 66,443	\$ 66,443	\$ 66,443	\$ 68,682
106	Deputy (s)	60,087	60,990	60,990	60,991	61,832

		2013	2014			2015
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
51500	ELECTION COMMISSION (cont)					
162	Clerical Personnel	6,398	9,000	9,000	7,218	12,000
187	Overtime	1,581	3,150	1,800	246	3,000
192	Election Commission	9,089	10,000	11,000	9,233	10,000
193	Election Workers	63,606	43,000	47,300	47,241	65,000
201	Social Security	12,513	10,678	11,778	11,538	10,966
204	Retirement	10,581	11,000	11,000	10,857	11,220
207	Medical Insurance	14,867	16,500	14,900	14,891	15,270
208	Dental Insurance	608	850	850	774	850
210	Unemployment Insurance	659	500	700	593	360
307	Communication	4,516	4,200	4,725	4,722	4,700
330	Operating Leases	1,492	2,400	2,400	1,557	2,000
332	Legal Notices, Recording and Court Costs	37,425	41,402	41,402	33,163	50,000
334	Maintenance Agreements	18,397	20,000	19,500	17,292	20,600
336	Maintenance & Repair Services - Equip.	4,860	7,000	5,150	3,506	7,000
348	Postal Charges	1,410	-	-	-	3,000
355	Travel	2,438	3,000	3,000	2,947	3,000
399	Other Contracted Services	3,400	2,000	2,000	1,997	2,500
435	Office Supplies	3,870	6,000	6,000	4,975	6,180
452	Utilities	243	-	-	-	-
524	In Service & Staff Development	-	300	300	-	300
709	Data Processing Equipment	5,036	5,000	4,715	3,700	5,150
731	Voting Machines	-	-	11,200	11,200	-
TOTAL ELECTION COMMISSION		\$ 326,589	\$ 323,413	\$ 336,153	\$ 315,083	\$ 363,610
51600	REGISTER OF DEEDS					
101	County Official/Administrative Officer	\$ 70,572	\$ 73,825	\$ 73,825	\$ 73,825	\$ 76,313
106	Deputy Clerks	73,018	107,805	66,399	62,685	63,598
201	Social Security	10,727	10,929	10,929	10,175	10,710
204	Retirement	8,993	15,475	10,075	9,641	9,642
207	Medical Insurance	15,960	23,566	13,116	12,083	12,366
208	Dental Insurance	774	1,080	1,080	516	516
210	Unemployment Insurance	203	300	300	264	270
307	Communication	1,839	1,800	1,820	1,820	1,800
320	Dues and Memberships	-	800	800	677	800
330	Operating Leases	16,889	15,000	14,980	12,850	15,000
334	Maintenance Agreements	3,131	4,000	4,000	2,574	4,000
399	Other Contracted Services	3,500	3,500	3,500	3,500	3,500
411	Data Processing Supplies	3,106	4,000	4,000	3,026	3,800
435	Office Supplies	2,918	4,000	4,000	1,543	3,800
524	In Service & Staff Development	-	3,000	3,000	1,684	2,850
TOTAL REGISTER OF DEEDS		\$ 211,630	\$ 269,080	\$ 211,824	\$ 196,863	\$ 208,965
51750	CODES & SAFETY					
103	Chief Inspector	\$ -	\$ 29,250	\$ 29,250	\$ 29,250	\$ 29,471
105	Supervisor/Director	-	40,000	40,000	40,000	40,821
108	Investigator (Property Maintenance)	41,812	-	-	-	-
169	Part-Time Personnel	7,343	-	-	-	-
201	Social Security	3,573	5,298	4,898	4,838	5,377
204	State Retirement	-	2,492	2,492	2,300	2,588
207	Medical Insurance	1,488	4,465	4,995	4,604	4,699
208	Dental Insurance	236	258	518	516	520
210	Unemployment Insurance	180	180	180	180	180
307	Communications	891	780	1,130	1,120	1,120
308	Consultants	4,573	1,000	995	995	1,000

	2013		2014		2015
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
51750 CODES & SAFETY (cont)					
320 Dues & Subscriptions	161	600	600	196	725
332 Legal Notices	815	793	793	690	1,000
334 Maintenance Agreements	-	1,500	1,276	1,242	1,350
338 Vehicle Maintenance	893	1,500	3,907	3,769	4,000
349 Printing, Stationery, & Forms	788	1,000	1,000	921	1,000
355 Travel	-	1,000	-	-	200
425 Gasoline	2,016	2,500	2,529	2,528	3,000
435 Office Supplies	1,945	1,300	1,300	1,227	2,000
524 Staff Development & Licensing	745	2,000	793	793	1,000
709 Data Processing Equipment	1,192	-	-	-	-
TOTAL CODES & SAFETY	\$ 68,651	\$ 95,916	\$ 96,656	\$ 95,169	\$ 100,051
51800 COUNTY BUILDINGS					
105 Supervisor/Director	\$ 46,203	\$ 47,590	\$ 47,590	\$ 47,590	\$ 47,590
140 Salary Supplement	-	4,000	-	-	-
166 Custodial Personnel	20,726	21,347	21,347	21,299	21,347
167 Maintenance Personnel	111,125	78,564	78,564	78,071	102,673
187 Overtime Pay	11,670	13,500	13,500	11,865	15,000
201 Social Security	13,790	12,376	12,376	11,560	14,200
204 State Retirement	15,200	14,058	12,658	12,605	15,982
207 Medical Insurance	12,701	15,500	17,667	17,666	20,449
208 Dental Insurance	1,633	1,592	1,592	1,332	1,592
210 Unemployment Insurance	539	540	540	440	540
307 Communication	30,079	30,000	35,400	34,775	30,000
312 Contracts with Private Agencies	-	2,000	500	175	2,000
320 Dues and Memberships	-	250	50	-	250
334.AMBL Maintenance Agreements - Ambulance	8,738	8,000	8,781	8,780	8,000
334.JAIL Maintenance Agreements - Jail	51,385	55,000	50,740	46,907	80,000
335 Maintenance and Repair Services - Blds	104,966	87,669	110,006	110,006	97,000
336 Maintenance and Repair Services - Equip.	4,187	5,500	6,150	6,149	5,500
338 Maintenance and Repair Services -Vehicles	621	4,000	1,805	1,805	4,000
347 Pest Control	3,095	4,000	3,500	3,420	4,000
359 Disposal Fees	176	500	500	179	750
399 Other Contracted Services	40,992	36,600	37,900	37,675	40,000
410 Custodial Supplies	16,695	17,000	13,010	13,009	17,000
411 Data Processing Supplies	7,166	-	-	-	-
415 Electricity	124,843	122,000	108,710	108,708	90,000
425 Gasoline	5,824	8,000	6,600	6,571	8,000
434 Natural Gas	24,704	28,000	29,445	29,271	25,000
435 Office Supplies	1,134	1,200	1,200	906	1,200
451 Uniforms	-	500	500	330	500
454 Water and Sewer	5,593	5,500	5,655	5,654	5,100
499 Other Supplies and Materials	-	500	-	-	500
524 In-Service/Staff Development	-	500	500	-	500
717 Maintenance Equipment	-	6,500	6,500	2,212	6,500
790 Other Equipment	-	10,000	5,000	1,000	10,000
TOTAL COUNTY BUILDINGS	\$ 663,785	\$ 642,286	\$ 638,286	\$ 619,959	\$ 675,173
51900 OTHER GENERAL ADMINISTRATION					
121 Data Processing Personnel	\$ -	\$ -	\$ 9,109	\$ 7,894	\$ 40,657
201 Social Security	-	-	697	604	3,110
204 State Retirement	-	-	-	-	3,570
210 Unemployment Insurance	-	-	90	79	90
307 Communication	6,327	5,000	5,000	3,767	6,500

		2013	2014			2015
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
51900	OTHER GENERAL ADMINISTRATION (cont)					
317	Data Processing Services	6,518	60,500	50,604	46,535	10,000
334	Maintenance Agreements	14,799	25,000	25,000	15,228	16,271
348	Postal Charges	57,500	55,000	55,000	55,000	57,500
TOTAL OTHER GENERAL ADMINISTRATION		\$ 85,144	\$ 145,500	\$ 145,500	\$ 129,107	\$ 137,698
51910	PRESERVATION OF RECORDS-ARCHIVES					
499	Other Supplies & Materials	\$ -	\$ 250	\$ 250	\$ 117	\$ 250
599	State Grant-Supplies, etc.	2,335	-	1,200	1,087	-
TOTAL PRESERVATION OF RECORDS		\$ 2,335	\$ 250	\$ 1,450	\$ 1,203	\$ 250
52100	ACCOUNTS & BUDGETS					
105	Supervisor/Director	\$ 69,006	\$ 74,437	\$ 74,437	\$ 74,433	\$ 76,052
119	Accountants/Bookkeepers	174,990	208,683	208,683	206,146	210,867
201	Social Security	18,212	20,919	20,919	20,886	22,042
204	State Retirement	20,789	22,723	22,723	22,723	25,099
207	Medical Insurance	23,141	29,878	29,878	29,869	34,067
208	Dental Insurance	1,547	1,825	1,825	1,719	1,825
210	Unemployment Insurance	540	630	630	630	630
307	Communication	1,175	1,500	1,500	1,018	1,500
320	Dues and Memberships	530	850	850	850	850
332	Legal Notices, Recording and Court Costs	2,493	3,270	2,101	2,093	2,500
334	Maintenance Agreements	12,280	15,353	15,572	15,571	17,335
399	Other Contracted Services	78	-	-	-	-
425	Gasoline	244	-	-	-	-
435	Office Supplies	6,827	9,000	9,950	9,949	5,000
524	In-Service/Staff Development	3,520	2,255	2,255	1,762	5,000
TOTAL ACCOUNTS & BUDGETS' OFFICE		\$ 335,370	\$ 391,323	\$ 391,323	\$ 387,649	\$ 402,767
52300	PROPERTY ASSESSOR					
101	County Official/Administrative Officer	\$ 70,572	\$ 73,825	\$ 73,825	\$ 73,825	\$ 76,313
162	Clerical Personnel	148,902	151,434	144,029	143,028	143,112
196	In-Service Training	-	500	500	-	500
201	Social Security	16,604	17,232	17,232	16,422	16,859
204	State Retirement	18,699	19,192	18,200	17,570	19,126
207	Medical Insurance	21,296	22,985	22,985	22,891	20,881
208	Dental Insurance	1,547	2,085	2,085	1,420	2,189
210	Unemployment Insurance	450	500	500	450	540
305	Audit Services	24,845	25,000	24,850	24,800	25,000
307	Communication	1,831	2,400	2,400	2,145	2,400
317	Data Processing Services	24,291	22,175	32,820	32,819	26,000
320	Dues and Memberships	1,500	1,700	1,700	1,500	1,700
334	Maintenance Agreements	362	500	653	653	500
338	Maintenance and Repair - Vehicles	600	1,000	1,247	1,084	1,000
349	Printing, Stationery and Forms	493	1,000	1,000	713	1,000
399	Other Contracted Services	-	-	2,496	2,496	-
425	Gasoline	4,264	4,500	4,250	3,348	4,500
435	Office Supplies	964	1,000	1,000	942	1,000
TOTAL PROPERTY ASSESSOR'S OFFICE		\$ 337,220	\$ 347,028	\$ 351,772	\$ 346,106	\$ 342,620
52310	REAPPRAISAL PROGRAM					
189	Other Salaries & Wages	\$ 10,134	\$ 15,000	\$ 13,500	\$ 13,410	\$ 15,000
201	Social Security	775	1,148	1,148	1,026	1,148
204	State Retirement	-	1,278	1,278	-	-
210	State Unemployment	101	180	180	89	90

	2013		2014			2015
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget	
52310 REAPPRAISAL PROGRAM (cont)						
399 Other Contracted Services	-	-	1,500	1,500	-	
411 Data Processing Supplies	1,938	2,254	1,500	200	2,000	
599 Other Charges	339	2,500	6,254	5,811	2,754	
TOTAL REAPPRAISAL PROGRAM	\$ 13,287	\$ 22,360	\$ 25,360	\$ 22,036	\$ 20,992	
52400 COUNTY TRUSTEE						
101 County Official/Administrative Officer	\$ 70,572	\$ 73,825	\$ 73,826	\$ 73,825	\$ 76,313	
106 Deputies	125,857	130,945	131,366	131,366	130,204	
201 Social Security	14,048	15,347	14,764	14,699	15,370	
204 State Retirement	16,736	17,446	17,483	17,482	18,091	
207 Medical Insurance	28,257	29,446	29,607	29,607	30,315	
208 Dental Insurance	1,289	1,410	1,410	1,289	1,400	
210 Unemployment Insurance	360	375	375	360	450	
307 Communication	1,272	1,500	1,500	1,454	1,400	
320 Dues and Memberships	-	1,000	1,000	827	1,000	
334 Maintenance Agreements	9,488	9,200	9,200	9,152	9,500	
337 Maintenance and Repair - Office Equip	733	100	100	-	500	
348 Postal Charges	7,329	5,217	6,217	6,133	7,000	
349 Printing, Stationery and Forms	-	500	500	14	500	
355 Travel	1,002	3,000	1,911	84	3,000	
399 Other Contracted Labor	6,299	6,500	6,500	6,500	6,500	
435 Office Supplies	1,994	2,000	2,052	2,052	2,000	
TOTAL COUNTY TRUSTEE'S OFFICE	\$ 285,236	\$ 297,811	\$ 297,811	\$ 294,844	\$ 303,543	
52500 COUNTY CLERK						
101 County Official/Administrative Officer	\$ 70,572	\$ 73,825	\$ 73,825	\$ 73,825	\$ 76,313	
106 Deputies	177,886	201,458	188,893	181,875	188,244	
169 Part-time Personnel	-	13,564	6,019	-	13,564	
201 Social Security	18,504	16,788	18,958	18,876	21,195	
204 State Retirement	20,140	18,698	21,798	21,786	23,229	
207 Medical Insurance	32,296	35,115	37,390	37,379	38,766	
208 Dental Insurance	2,020	2,430	2,430	2,104	2,430	
210 Unemployment Insurance	709	775	775	630	775	
307 Communication	2,547	2,500	2,502	2,501	2,500	
320 Dues and Memberships	-	800	798	677	800	
334 Maintenance Agreements	25,455	26,000	26,000	25,311	26,000	
349 Printing, Stationery and Forms	1,506	-	1,500	490	1,500	
435 Office Supplies	1,756	1,500	5,000	1,771	5,000	
524 In-Service/Staff Development	-	5,000	4,000	2,281	4,000	
599 Other Charges (Reserve)	-	4,000	520	510	520	
TOTAL COUNTY CLERK'S OFFICE	\$ 353,391	\$ 402,453	\$ 390,408	\$ 370,016	\$ 404,836	
53100 CIRCUIT COURT						
101 County Official/Administrative Officer	\$ 70,572	\$ 73,825	\$ 73,825	\$ 73,825	\$ 76,313	
106 Deputies	647,177	655,913	648,913	642,746	641,041	
169 Part-time Personnel	24,102	29,400	36,400	36,398	50,482	
187 Overtime	9,402	9,500	9,500	3,398	9,500	
194 Jury and Witness Fees	9,519	15,000	15,000	7,492	15,000	
201 Social Security	55,195	58,800	58,800	56,197	59,999	
204 State Retirement	52,913	62,983	62,783	49,145	67,486	
207 Medical Insurance	107,224	115,328	105,863	105,066	108,231	
208 Dental Insurance	5,330	5,578	5,578	5,308	5,578	
210 Unemployment Insurance	2,253	2,340	2,540	2,421	2,250	
307 Communications	4,092	4,000	4,000	3,812	5,000	

		2013	2014			2015
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
53100	CIRCUIT COURT (cont)					
320	Dues & Memberships	-	20,000	1,000	527	3,000
334	Maintenance Agreements	15,696	12,000	31,275	31,076	30,000
349	Printing, Stationery and Forms	12,069	5,500	12,059	12,059	13,000
355	Travel	419	5,500	2,500	852	5,500
414	Duplicating Supplies	1,159	9,528	5,500	5,300	5,500
435	Office Supplies	11,329	1,000	9,635	9,634	9,500
599	Other Charges (Reserve)	24,928	-	7,637	7,637	4,600
TOTAL CIRCUIT COURT		\$ 1,053,378	\$ 1,086,195	\$ 1,092,808	\$ 1,052,892	\$ 1,111,980
53310	GENERAL SESSIONS JUDGE					
102	Judges	\$ 306,450	\$ 312,886	\$ 312,886	\$ 312,886	\$ 317,580
161	Secretary	-	-	-	-	33,176
201	Social Security	18,339	18,636	18,781	18,780	21,454
204	State Retirement	13,055	13,330	13,330	13,329	13,942
207	Medical Insurance	11,408	12,162	11,891	11,891	12,174
208	Dental Insurance	516	520	520	516	520
307	Communication	1,273	2,000	1,500	1,456	2,000
320	Dues And Membership	365	400	265	265	400
322	Evaluation and Testing	195	250	3,402	3,401	3,000
331	Legal Services	3,664	1,647	47	-	3,000
355	Travel	2,635	-	3,567	3,566	3,000
399	Other Contracted Services	-	3,200	1,195	1,195	3,000
435	Office Supplies	329	500	302	229	500
437	Periodicals	8,185	6,750	8,095	8,095	8,000
TOTAL GENERAL SESSIONS JUDGE		\$ 366,413	\$ 372,281	\$ 375,781	\$ 375,608	\$ 421,746
53330	DRUG COURT					
368	Drug Treatment	\$ 263,590	\$ 250,000	\$ 239,506	\$ 239,505	\$ 250,000
TOTAL DRUG COURT		\$ 263,590	\$ 250,000	\$ 239,506	\$ 239,505	\$ 250,000
53400	CHANCERY COURT					
101	County Official/Administrative Officer	\$ 70,572	\$ 73,825	\$ 73,825	\$ 73,825	\$ 76,313
106	Deputies	119,587	121,578	121,578	120,058	123,728
169	Part-time Personnel	-	12,000	12,000	6,578	7,400
194	Jury and Witness Fees	-	500	500	-	-
201	Social Security	14,523	15,694	15,694	14,567	15,888
204	State Retirement	16,202	16,648	16,648	16,519	17,544
207	Medical Insurance	18,000	25,200	25,917	25,916	28,765
208	Dental Insurance	1,289	1,350	1,350	1,075	1,350
210	Unemployment Insurance	525	540	540	520	540
307	Communications	2,716	2,200	3,200	2,902	2,200
320	Dues And Membership	-	1,147	1,147	1,147	1,147
334	Maintenance Agreements	10,170	10,928	10,928	10,928	9,360
349	Printing, Stationery and Forms	551	2,000	2,000	1,555	1,600
355	Travel	195	1,850	1,850	1,331	1,600
435	Office Supplies	2,820	4,208	4,208	2,312	3,728
437	Periodicals	678	1,100	1,100	763	700
499	Data Entry Fee (Reserve)	13,885	-	-	-	-
TOTAL CHANCERY COURT		\$ 271,713	\$ 290,768	\$ 292,485	\$ 279,996	\$ 291,863
53700	JUDICIAL COMMISSIONERS					
101	County Official/Administrative Officer	\$ 75,403	\$ 77,662	\$ 77,662	\$ 77,424	\$ 77,541
168	Temporary Personnel	9,636	11,638	11,638	9,033	11,750
201	Social Security	6,643	6,936	6,936	6,741	6,962

	2013		2014		2015
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
53700 JUDICIAL COMMISSIONERS (cont)					
204 State Retirement	6,031	6,617	6,617	5,864	6,695
207 Medical Insurance	13,585	14,562	11,773	10,970	9,639
208 Dental Insurance	795	800	800	772	750
210 Unemployment Insurance	364	720	720	397	540
307 Communication	1,220	1,850	1,850	1,577	2,225
334 Maintenance Agreements	421	650	650	392	650
435 Office Supplies	331	600	600	313	2,500
524 In-Service/Staff Development	322	1,500	1,500	225	1,000
TOTAL JUDICIAL COMMISSIONERS	\$ 114,750	\$ 123,535	\$ 120,746	\$ 113,708	\$ 120,252
53910 PROBATION SERVICES					
105 Supervisor/Director	\$ 38,695	\$ 39,855	\$ 39,855	\$ 39,716	\$ 39,855
106 Deputy Director	-	29,994	29,994	29,944	29,994
111 Probation Officer(s)	83,341	56,475	56,475	54,932	63,491
162 Clerical Personnel	19,890	20,726	20,726	20,610	20,726
169 Part-time Personnel	26,856	45,281	45,281	33,339	45,887
201 Social Security	12,363	-	14,674	12,890	16,054
204 State Retirement	9,824	14,874	11,925	8,543	10,253
207 Medical Insurance	13,225	11,925	14,005	13,620	16,749
208 Dental Insurance	774	18,510	970	772	1,099
210 Unemployment Insurance	620	970	875	769	810
307 Communication	2,201	675	3,900	3,104	3,900
334 Maintenance Agreements	1,976	3,900	2,300	1,883	2,300
338 Maintenance & Repair-Vehicles	919	2,300	750	651	750
348 Postal	-	750	100	-	100
349 Printing, Stationery, and Forms	552	100	1,000	979	600
355 Travel	34	500	200	93	2,500
425 Gasoline	480	200	700	425	600
435 Office Supplies	2,844	700	3,000	2,912	3,000
451 Uniforms	476	3,000	500	153	500
499 Other Supplies & Materials	1,148	500	2,600	2,581	2,000
524 In Service/Staff Development	132	1,500	150	87	150
711 Furniture & Fixture	-	150	400	-	500
719 Office Equipment	-	1,000	-	-	-
TOTAL PROBATION SERVICES	\$ 216,349	\$ 253,885	\$ 250,380	\$ 228,002	\$ 261,818
54110 SHERIFF'S DEPARTMENT					
101 County Official/Administrative Officer	\$ 77,629	\$ 81,208	\$ 81,208	\$ 81,208	\$ 83,945
106 Deputy(s)	1,326,943	1,345,629	1,345,629	1,340,311	1,460,863
140 Salary Supplements	23,400	28,200	27,611	25,200	27,600
161 Secretary	42,355	42,355	42,355	42,355	43,626
162 Clerical Personnel	53,517	55,122	55,122	55,122	55,122
187 Overtime Pay	112,169	64,586	70,931	70,931	64,000
189 Other Salaries & Wages	82,455	87,706	87,706	82,823	88,741
201 Social Security	131,155	131,827	126,827	126,827	143,107
204 State Retirement	132,388	146,819	129,174	129,174	155,571
207 Medical Insurance	172,717	171,662	201,574	201,573	221,052
208 Dental Insurance	9,129	9,500	10,600	10,573	9,500
210 Unemployment Insurance	4,119	4,050	4,250	4,128	4,320
307 Communication	27,502	33,600	33,600	31,058	33,338
312 Contracts with Private Agencies (TBI)	-	2,848	2,848	2,848	2,848
320 Dues and Memberships	2,888	4,680	4,680	2,150	5,210
322 Evaluation and Testing	-	800	2,200	1,800	800
334 Maintenance Agreements	7,076	11,835	10,435	8,204	11,835

		2013	2014			2015
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
54110 SHERIFF'S DEPARTMENT (cont)						
336	Maintenance and Repair - Equipment	-	5,000	5,000	3,319	3,000
338	Maintenance and Repair - Vehicles	51,973	58,500	58,500	47,202	50,000
349	Printing	838	1,500	1,469	393	1,000
355	Travel	3,056	7,500	7,500	3,495	6,000
425	Gasoline	227,402	225,000	227,500	227,205	238,563
431	Law Enforcement Supplies	2,049	11,000	11,000	8,720	8,000
435	Office Supplies	4,786	5,500	5,531	5,530	5,500
451	Uniforms	5,372	7,920	5,420	587	11,880
709	Data Processing Equipment	-	3,700	3,700	1,437	3,700
716	Law Enforcement Equipment	5,780	-	-	-	-
719	Office Equipment	-	1,000	1,000	125	-
TOTAL SHERIFF'S DEPARTMENT		\$ 2,506,699	\$ 2,549,047	\$ 2,563,370	\$ 2,514,300	\$ 2,739,121
54130 TRAFFIC CONTROL						
310	Contracts with Other Public Agencies	\$ 3,375	\$ 10,000	\$ 10,375	\$ 10,375	\$ 9,190
443	Road Signs	4,661	5,826	5,826	5,777	5,000
TOTAL TRAFFIC CONTROL		\$ 8,036	\$ 15,826	\$ 16,201	\$ 16,152	\$ 14,190
54160 ADMINISTRATION OF THE SEXUAL OFFENDER						
431	Law Enforcement Supplies	\$ 1,429	\$ 2,176	\$ 2,176	\$ 800	\$ 2,000
TOTAL ADMINISTRATION OF THE SEXUAL OFFEND		\$ 1,429	\$ 2,176	\$ 2,176	\$ 800	\$ 2,000
54210 JAIL						
106	Deputy(s)	\$ 203,864	\$ 256,542	\$ 215,072	\$ 215,072	\$ 293,457
131	Medical Personnel	121,210	140,567	113,335	113,335	172,747
160	Guards	611,745	732,162	663,363	648,242	1,432,274
162	Clerical Personnel	41,578	52,076	52,076	47,421	87,403
164	Attendants	9,333	16,068	9,020	8,427	16,068
165	Cafeteria Personnel	27,429	28,252	33,452	32,784	52,516
187	Overtime Pay	62,903	36,000	60,000	60,000	65,000
188	Court Officers Overtime Pay	18,068	15,000	15,000	11,822	14,200
189	Other Salaries & Wages	42,452	43,538	43,837	43,098	120,253
201	Social Security	85,640	95,802	89,801	88,930	174,223
204	State Retirement	79,906	90,378	75,378	72,336	158,318
207	Medical Insurance	171,535	180,600	162,777	162,418	351,790
208	Dental Insurance	10,184	11,070	9,170	9,049	19,368
210	Unemployment Insurance	4,541	4,140	5,440	5,440	7,920
307	Communication	12,822	16,880	17,355	17,153	19,010
312	Contracts with Private Agencies	52,070	60,000	48,100	48,100	36,400
320	Dues & Memberships	-	-	-	-	2,600
322	Evaluation & Testing	2,000	2,000	4,000	3,100	12,400
334	Maintenance Agreements	10,582	10,289	11,989	11,411	10,291
336	Maintenance and Repair - Equip	1,132	4,300	1,300	408	2,600
340	Medical and Dental Services	1,098,964	400,000	675,000	664,833	513,840
349	Printing	548	3,000	3,000	1,507	3,120
354	Transportation other than Students	7,763	5,000	5,000	3,261	5,000
355	Travel	3,967	5,000	5,000	2,910	7,000
410	Custodial Supplies	35,641	35,000	36,048	34,638	48,705
415	Utilities-Electricity	108,098	108,500	102,000	100,083	202,080
422	Food Supplies	307,189	300,000	307,201	307,201	421,575
431	Law Enforcement Supplies	-	3,000	5,000	4,123	6,541
434	Natural Gas	24,623	20,184	30,378	29,025	43,284
435	Office Supplies	3,965	4,800	4,800	4,654	9,000
437	Periodicals	1,111	1,500	1,500	460	900

	2013		2014		2015
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
54210 JAIL (cont)					
441 Prisoners Clothing	10,292	10,000	10,000	6,862	31,885
451 Uniforms	5,233	6,720	6,720	2,687	21,200
454 Utilities-Water	63,398	60,000	57,831	56,274	105,812
TOTAL JAIL	\$ 3,239,784	\$ 2,758,368	\$ 2,879,943	\$ 2,817,064	\$ 4,468,780
54240 JUVENILE SERVICES					
105 Supervisor/Director	\$ 41,051	\$ 42,259	\$ 42,283	\$ 42,283	\$ 42,283
112 Youth Service Officers	123,300	154,520	156,146	155,796	155,062
140 Salary Supplement	9,000	9,000	9,000	9,000	9,000
169 Part-time Personnel	12,060	750	750	-	-
189 Other Salaries and Wages	7,800	7,800	7,800	6,050	7,800
196 In-Service Training	1,015	1,750	1,750	875	2,000
201 Social Security	14,057	15,260	15,610	15,549	16,403
204 State Retirement	15,434	18,197	17,782	16,810	18,840
207 Medical Insurance	23,465	29,852	28,894	27,517	28,436
208 Dental Insurance	1,289	1,620	1,620	1,504	1,620
210 Unemployment Insurance	551	540	605	601	540
307 Communication	2,325	2,500	2,500	2,196	2,500
309 Contracts with Government Agencies	45,230	30,000	30,934	30,934	30,000
334 Maintenance Agreements	1,610	2,500	2,500	1,594	2,500
355 Travel	3,265	4,000	4,000	3,881	4,000
399 Other Contracted Services	1,745	3,000	3,000	1,682	3,000
435 Office Supplies	1,642	3,000	3,000	2,239	3,000
709 Data Processing Equipment	-	2,000	4,500	4,388	2,000
711 Furniture & Fixtures	-	1,000	1,000	-	1,000
TOTAL JUVENILE SERVICES	\$ 304,839	\$ 329,548	\$ 333,674	\$ 322,899	\$ 329,984
54320 RURAL FIRE PROTECTION					
316 Contributions	\$ 282,000	\$ 282,000	\$ 282,000	\$ 282,000	\$ 282,000
TOTAL RURAL FIRE PROTECTION	\$ 282,000	\$ 282,000	\$ 282,000	\$ 282,000	\$ 282,000
54410 CIVIL DEFENSE					
105 Supervisor/Director	\$ 40,091	\$ 40,546	\$ 40,546	\$ 40,546	\$ 41,052
106 Deputy	-	32,938	32,938	32,938	33,817
189 Other Salaries & Wages (Grant)	33,630	-	-	-	-
201 Social Security	5,213	5,622	5,622	5,122	5,727
204 State Retirement	6,333	6,261	6,261	6,261	6,574
207 Medical Insurance	7,848	9,375	9,375	9,196	9,399
208 Dental Insurance	451	774	774	516	774
210 Unemployment Insurance	180	180	180	180	180
307 Communication	5,165	8,099	8,099	5,879	8,000
320 Dues and Memberships	395	1,000	1,000	453	1,000
338 Maintenance and Repair - Vehicles	2,076	4,000	4,000	973	3,000
355 Travel	1,694	1,800	2,000	1,964	2,000
422 Food Supplies	741	2,500	2,500	1,027	1,500
425 Gasoline	4,411	8,500	8,500	8,097	7,500
435 Office Supplies	2,691	3,000	2,800	2,208	3,500
451 Uniforms	2,167	1,500	1,500	914	1,500
499 Other Supplies & Materials	3,284	-	991	991	5,000
524 In-Service/Staff Development	271	1,000	1,000	535	1,000
599 Grant-Homeland Security	7,722	-	19,078	19,078	-
708 Grant-Homeland Security	118,176	-	4,203	4,202	-
790 Other Equipment	-	-	1,390	1,390	-
TOTAL CIVIL DEFENSE/EMA	\$ 242,541	\$ 127,095	\$ 152,757	\$ 142,468	\$ 131,523

	2013		2014			2015
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget	
54420 RESCUE SQUAD						
316 Contributions	\$ 17,000	\$ 16,815	\$ 16,815	\$ 16,815	\$ 17,000	
TOTAL RESCUE SQUAD	\$ 17,000	\$ 16,815	\$ 16,815	\$ 16,815	\$ 17,000	
54610 COUNTY CORONER/MEDICAL EXAMINER						
340 Medical and Dental Services	\$ 40,000	\$ 39,564	\$ 53,372	\$ 53,372	\$ 40,000	
TOTAL COUNTY CORONER/MEDICAL EXAMINER	\$ 40,000	\$ 39,564	\$ 53,372	\$ 53,372	\$ 40,000	
54900 OTHER PUBLIC SAFETY						
105 Supervisor/Director	\$ 43,551	\$ 44,857	\$ 44,857	\$ 44,857	\$ 44,857	
140 Salary Supplements	29,829	36,473	36,473	29,228	36,473	
148 Dispatchers/Radio Operators	439,734	480,000	477,000	457,127	485,198	
163 Educational Assistants	38,184	39,330	39,330	39,330	39,330	
187 Overtime Pay	18,069	18,000	21,000	19,924	18,000	
189 Other Salaries & Wages	19,668	24,000	24,000	21,383	24,000	
201 Social Security	42,474	49,200	49,200	44,379	50,054	
204 State Retirement	46,493	55,000	51,000	47,233	56,500	
207 Medical Insurance	88,512	101,077	89,677	89,071	92,449	
208 Dental Insurance	4,814	5,387	5,387	4,661	5,387	
210 Unemployment Insurance	1,816	1,800	2,000	1,964	1,800	
TOTAL OTHER PUBLIC SAFETY	\$ 773,144	\$ 855,124	\$ 839,924	\$ 799,157	\$ 854,048	
55110 LOCAL HEALTH CENTER						
131 Medical Personnel	\$ 198,595	\$ 207,942	\$ 207,942	\$ 137,088	\$ 171,077	
162 Clerical Personnel	135,015	175,247	175,247	153,293	181,705	
163 Educational Assistants	100,107	137,310	137,310	81,878	134,397	
201 Social Security	32,610	37,519	37,519	27,969	37,303	
204 State Retirement	31,836	40,695	40,695	26,886	41,476	
207 Medical Insurance	47,897	69,189	69,189	53,270	88,825	
208 Dental Insurance	2,665	3,096	3,096	2,538	3,869	
210 Unemployment Insurance	1,692	1,890	1,890	1,477	1,792	
307 Communication	9,093	9,000	10,000	9,941	9,500	
316 Contributions	40,000	40,000	40,000	20,000	40,000	
335 Maintenance and Repair Services - Building	4,021	11,440	15,263	6,086	9,689	
337 Maintenance and Repair Services - Office Equipment	-	50	50	-	50	
348 Postal Charges	-	50	50	-	50	
355 Travel	20,647	18,000	18,000	13,363	21,200	
410 Custodial Supplies	-	200	200	8	200	
413 Drugs and Medical Supplies	72	100	100	72	100	
435 Office Supplies	101	500	500	470	500	
452 Utilities	10,010	12,000	11,000	9,046	9,500	
499 Other Supplies & Materials	196	6,200	6,200	569	8,200	
506 Liability Insurance	197	400	400	98	500	
524 In-service/Staff Development	442	300	300	200	300	
599 Other Charges	-	-	44,871	3,655	-	
TOTAL LOCAL HEALTH CENTER	\$ 635,196	\$ 771,128	\$ 819,822	\$ 547,906	\$ 760,233	
55120 RABIES & ANIMAL CONTROL						
105 Supervisor/Director	\$ 31,048	\$ 31,979	\$ 31,979	\$ 31,943	\$ 33,190	
106 Deputy(s)	21,489	21,704	21,704	21,663	23,732	
187 Overtime Pay	2,575	2,700	2,794	2,793	2,700	
201 Social Security	4,216	4,313	4,313	4,299	4,724	
204 State Retirement	4,696	4,804	4,806	4,805	5,073	
207 Medical Insurance	8,997	9,624	9,624	9,402	10,121	

		2013	2014			2015
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
55120	RABIES & ANIMAL CONTROL (cont)					
208	Dental Insurance	516	520	520	516	520
210	Unemployment Insurance	180	180	180	180	180
307	Communication	2,979	3,000	3,228	3,228	3,000
320	Dues and Memberships	125	150	150	-	150
335	Maintenance and Repair Services - Building	472	500	900	708	500
338	Maintenance and Repair Services - Vehicle	4,143	3,000	3,000	2,411	3,000
357	Veterinary Services	2,335	4,500	3,490	1,380	2,500
401	Animal & Food Supplies	-	1,000	1,000	87	1,000
410	Custodial Supplies	882	1,800	1,800	833	1,800
413	Drugs and Medical Supplies	33	1,200	1,000	691	700
425	Gasoline	5,552	6,000	6,486	6,486	6,000
435	Office Supplies	1,048	1,000	1,000	977	1,000
451	Uniforms	727	750	750	558	750
452	Utilities	1,200	1,230	1,230	1,200	1,230
524	In-Service/Staff Development	695	1,000	1,000	-	1,000
708	Communication Equipment	1,184	1,200	1,200	50	1,200
790	Other Equipment	-	1,725	1,725	1,708	-
TOTAL RABIES & ANIMAL CONTROL		\$ 95,090	\$ 103,879	\$ 103,879	\$ 95,920	\$ 104,070
55130	AMBULANCE (2012 RESERVE)					
718	Motor Vehicles	\$ 127,488	\$ -	\$ -	\$ -	\$ -
TOTAL AMBULANCE		\$ 127,488	\$ -	\$ -	\$ -	\$ -
55170	ALCOHOL & DRUG PROGRAMS					
499	Other Supplies and Materials	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
TOTAL ALCOHOL & DRUG PROGRAMS		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
55390	APPROPRIATION TO STATE					
316	Contributions	\$ 82,378	\$ 82,378	\$ 82,378	\$ 82,378	\$ 82,378
TOTAL APPROPRIATION TO STATE		\$ 82,378	\$ 82,378	\$ 82,378	\$ 82,378	\$ 82,378
55510	GENERAL WELFARE ASSISTANCE					
316	Contributions	\$ 8,780	\$ 8,850	\$ 8,850	\$ 3,846	\$ 8,850
TOTAL GENERAL WELFARE ASSISTANCE		\$ 8,780	\$ 8,850	\$ 8,850	\$ 3,846	\$ 8,850
55759	OTHER WASTE DISPOSAL					
359	County Wide Disposal Program	\$ 39,029	\$ 64,296	\$ 64,296	\$ 24,396	\$ 67,400
TOTAL OTHER WASTE DISPOSAL		\$ 39,029	\$ 64,296	\$ 64,296	\$ 24,396	\$ 67,400
56300	SENIOR CITIZENS ASSISTANCE					
316	Contributions	\$ 59,478	\$ 59,478	\$ 59,478	\$ 59,478	\$ 59,478
540	Tax Relief Program	131,782	125,000	142,811	142,058	140,000
TOTAL SENIOR CITIZENS ASSISTANCE		\$ 191,260	\$ 184,478	\$ 202,289	\$ 201,536	\$ 199,478
56500	LIBRARIES-TULLAHOMA					
129.LANN	Librarians	\$ 237,964	\$ 258,999	\$ 259,124	\$ 259,124	\$ 256,194
201.LANN	Social Security	17,108	19,570	18,889	18,710	20,149
204.LANN	State Retirement	13,860	16,825	16,825	13,798	17,000
207.LANN	Medical Insurance	31,730	33,789	33,464	33,288	33,314
208.LANN	Dental Insurance	1,781	1,960	1,960	1,741	1,612
210.LANN	Unemployment Insurance	1,191	1,150	1,475	1,423	1,890
307.LANN	Communication	3,866	3,867	3,590	3,577	3,600
317.LANN	Data Processing Services	2,517	2,517	150	149	700
320.LANN	Dues & Memberships	160	160	255	255	439

	2013		2014		2015
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
56500 LIBRARIES-TULLAHOMA (cont)					
328.LANN Janitorial Services	5,910	5,954	5,960	5,960	6,100
334.LANN Maintenance Agreements	17,942	17,944	18,703	18,703	19,189
335.LANN Maintenance and Repair - Bldgs.	245	245	84	84	-
336.LANN Maintenance and Repair - Equip.	722	722	594	594	1,200
349.LANN Printing & Binding	300	300	144	144	325
355.LANN Travel/Mileage	991	991	1,273	1,250	1,250
399.LANN Other Contracted Services	3,743	3,792	4,280	4,275	4,200
428.LANN Audio Visuals	10,508	10,500	9,854	9,844	13,000
432.LANN Library Books/Media	34,011	34,000	34,044	34,044	35,500
435.LANN Office Supplies	6,210	6,095	6,327	6,327	5,000
437.LANN Periodicals	971	974	974	769	1,500
452.LANN Utilities	19,294	19,499	20,883	20,882	21,500
499.LANN Other Supplies and Materials	6,152	5,986	6,736	6,735	9,000
719.LANN Office Equipment	4,903	4,904	6,655	6,654	5,383
TOTAL TULLAHOMA LIBRARY	\$ 422,080	\$ 450,743	\$ 452,243	\$ 448,331	\$ 458,045
56500 LIBRARIES-MANCHESTER					
129.MAN Librarians	\$ 237,552	\$ 238,088	\$ 242,260	\$ 242,202	\$ 250,956
201.MAN Social Security	17,254	18,214	18,014	17,567	19,942
204.MAN State Retirement	16,251	18,089	18,089	17,676	18,089
207.MAN Medical Insurance	31,813	36,500	33,910	33,467	33,500
208.MAN Dental Insurance	1,784	1,654	1,744	1,741	1,750
210.MAN Unemployment Insurance	1,030	1,050	1,050	1,002	1,050
307.MAN Communication	2,798	2,800	3,130	3,109	3,150
317.MAN Data Processing Services	3,014	2,766	335	334	800
320.MAN Dues & Memberships	290	290	385	385	400
328.MAN Janitorial Services	7,240	7,240	7,540	7,540	7,540
334.MAN Maintenance Agreements	26,122	26,123	25,113	24,977	25,000
335.MAN Maintenance and Repair - Bldgs.	59	59	-	-	59
336.MAN Maintenance and Repair - Equip.	142	143	-	-	150
349.MAN Printing & Binding	-	200	450	450	475
355.MAN Travel/Mileage	924	900	900	865	1,000
399.MAN Other Contracted Services	3,943	3,903	4,843	4,843	5,000
428.MAN Audio Visuals	15,673	13,931	14,122	14,121	12,565
432.MAN Library Books/Media	34,005	34,567	36,526	36,526	34,567
435.MAN Office Supplies	3,884	3,929	4,229	4,158	4,500
437.MAN Periodicals	1,672	1,587	1,637	1,636	1,600
452.MAN Utilities	24,296	24,500	22,600	22,594	24,610
499.MAN Other Supplies and Materials	7,280	6,988	6,830	6,830	7,000
709.MAN Data Processing Equipment	350	350	297	297	-
719.MAN Office Equipment	5,861	6,111	5,978	5,978	6,150
TOTAL MANCHESTER LIBRARY	\$ 443,238	\$ 449,982	\$ 449,982	\$ 448,297	\$ 459,853
56900 LIBRARIES-CAPITAL OUTLAY					
129.LANN Librarians	\$ 1,134		\$ 1,296	\$ 1,296	\$ -
201.LANN Social Security	83		96	95	-
204.LANN Retirement	41		42	41	-
210.LANN Unemployment	5		7	6	-
399.LAN Maintenance Agreements	-		265	208	-
432.LANN Library Books/Media	223		100	29	-
499.LANN Other Supplies and Materials	1,351		4,778	4,778	-
719.LANN Office Equipment	-		-	-	-
334.MAN Maintenance Agreements	-		-	-	-
399.MAN Other Contracted Services	2,500		200	125	-

	2013		2014			2015
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget	
56900 LIBRARIES-CAPITAL OUTLAY (cont)						
428.MAN Audio Visuals	43		3,542	1,795	-	
432.MAN Library Books/Media	1,909		4,800	4,586	-	
499.MAN Other Supplies and Materials	800		1,615	1,615	-	
719.MAN Office Equipment	1,600		1,000	948	-	
TOTAL LIBRARIES-CAPITAL OUTLAY	\$ 9,690		\$ 17,741	\$ 15,524		
57100 AGRICULTURE EXTENSION SERVICE						
140 Salary Supplements	\$ 78,975	\$ 82,430	\$ 82,553	\$ 82,553	\$ 84,491	
161 Secretary(s)	49,244	49,860	49,860	49,860	51,231	
201 Social Security	804	824	824	824	845	
204 State Retirement	904	918	918	918	966	
210 Unemployment Insurance	90	90	90	90	90	
299 Other Fringe Benefits	43,514	42,264	42,136	40,188	38,296	
307 Communication	668	675	680	679	675	
312 Contracts and Private Agencies	43,875	43,875	43,875	43,874	45,850	
337 Maintenance and Repair - Office Equip	796	1,000	930	-	-	
355 Travel	997	1,000	1,070	1,067	600	
411 Data Processing Supplies	1,200	1,000	1,000	1,000	-	
452 Utilities	2,190	2,500	2,500	1,923	2,500	
599 Other Charges (AG Grant)	1,000	-	1,000	1,000	-	
TOTAL AGRICULTURE EXTENSION SERVICE	\$ 224,258	\$ 226,436	\$ 227,436	\$ 223,976	\$ 225,544	
57500 SOIL CONSERVATION						
161 Secretary(s)	\$ 32,938	\$ 33,926	\$ 33,926	\$ 33,926	\$ 34,530	
189 Other Salaries and Wages	25,769	26,002	26,002	26,002	27,519	
201 Social Security	3,884	4,585	4,585	3,964	4,644	
204 State Retirement	5,002	5,106	5,106	5,106	5,532	
207 Medical Insurance	11,830	12,584	12,584	11,883	11,742	
208 Dental Insurance	516	550	550	516	516	
210 Unemployment Insurance	180	180	180	180	180	
316 Contributions	2,000	2,000	8,500	8,500	2,000	
TOTAL SOIL CONSERVATION	\$ 82,119	\$ 84,933	\$ 91,433	\$ 90,078	\$ 86,663	
58120 INDUSTRIAL DEVELOPMENT						
316 Contributions	\$ 250,000	\$ 250,818	\$ 250,818	\$ 250,818	\$ 239,172	
TOTAL INDUSTRIAL DEVELOPMENT	\$ 250,000	\$ 250,818	\$ 250,818	\$ 250,818	\$ 239,172	
58300 VETERAN'S SERVICES						
162 Clerical Personnel	\$ 6,910	\$ 6,910	\$ 6,910	\$ 6,910	\$ 6,910	
201 Social Security	529	529	529	529	529	
210 Unemployment Insurance	67	90	90	69	90	
307 Communication	756	775	775	775	850	
320 Dues and Memberships	-	50	50	25	50	
355 Travel	300	819	819	541	819	
411 Data Processing Supplies	-	350	350	-	350	
415 Electricity	1,200	1,300	1,300	1,300	1,081	
434 Gas	650	675	675	675	742	
435 Office Supplies	202	275	275	36	300	
454 Water & Sewer	281	525	525	525	577	
TOTAL VETERAN'S SERVICES	\$ 10,894	\$ 12,298	\$ 12,298	\$ 11,384	\$ 12,298	

	2013	2014			2015
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
58400 OTHER CHARGES					
399 Other Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ 20,000
505 Judgments	483,573	368,000	398,125	398,125	368,000
506 Liability Insurance	310,923	315,000	266,454	266,454	285,000
508 Premiums on Corporate Surety Bonds	455	5,000	1,926	100	5,000
510 Trustee's Commission	186,508	200,000	190,000	188,941	194,000
513 Worker's Compensation Insurance	239,200	240,000	292,646	292,639	282,000
515 Liability Claims	2,980	15,000	3,900	2,635	10,000
521 Loss from Joint Ventures	76,385	90,000	78,074	78,074	80,000
599 Other Charges	30,484	30,000	30,000	27,630	20,000
TOTAL OTHER CHARGES	\$ 1,330,508	\$ 1,263,000	\$ 1,261,125	\$ 1,254,597	\$ 1,264,000
58500 CONTRIBUTIONS TO OTHER AGENCIES					
316 Contributions	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450
TOTAL CONTRIBUTIONS TO OTHER AGENCIES	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450
58700 PAYMENTS TO CITIES					
316 Contributions	\$ 15,000	\$ 28,500	\$ 28,500	\$ 28,500	\$ 28,500
TOTAL PAYMENTS TO CITIES	\$ 15,000	\$ 28,500	\$ 28,500	\$ 28,500	\$ 28,500
58900 MISCELLANEOUS					
429 Instructional Supplies	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ -
599 Other Charges	94,317	-	400,316	400,316	-
TOTAL MISCELLANEOUS	\$ 94,317	\$ -	\$ 407,816	\$ 407,816	\$ -
99100 TRANSFERS OUT					
590 Transfers to Other Funds	\$ 146,752	\$ 146,755	\$ 135,116	\$ 135,082	\$ 146,755
TOTAL TRANSFERS OUT	\$ 146,752	\$ 146,755	\$ 135,116	\$ 135,082	\$ 146,755
TOTAL EXPENDITURES-GENERAL FUND	\$ 16,902,841	\$ 16,743,171	\$ 17,334,553	\$ 16,607,548	\$ 18,766,432
			Est. Beginning Fund Balance July 1,	\$ 1,368,375	\$ 575,665
			Est. Ending Fund Balance June 30,	\$ 575,665	\$ 754,523

**GENERAL FUND
CONTRIBUTIONS TO OTHER AGENCIES
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account Number	CONTRIBUTIONS TO OTHER AGENCIES	2013	2014	2015
		Budget	Budget	Budget
54320.316	Rural Fire Protection - Contributions			
	Tn. Dept. of Agriculture/Forest Service	\$ 2,000	\$ 2,000	\$ 2,000
	Hickerson Station	62,000	62,000	62,000
	Hillsboro	62,000	62,000	62,000
	New Union	62,000	62,000	62,000
	North Coffee	22,000	22,000	22,000
	Summitville	72,000	72,000	72,000
Total Rural Fire Protection Contributions		\$ 282,000	\$ 282,000	\$ 282,000
54420.316	Coffee County Rescue Squad			
Rescue Squad - Contributions		\$ 17,000	\$ 16,815	\$ 17,000
55390.316	Appropriation to State - Contributions			
	Tennessee Vocational Training Center	82,378	82,378	82,378
Total Appropriation to State Contributions		\$ 82,378	\$ 82,378	\$ 82,378
55510.316	General Welfare Assistance - Contributions			
	South Central Human Resource	\$ 8,780	\$ 8,850	\$ 8,850
Total General Welfare Assistance		\$ 8,780	\$ 8,850	\$ 8,850
56300.316	Senior Citizens Assistance - Contributions			
	Coffee County Senior Citizens	\$ 59,478	\$ 59,478	\$ 59,478
Total Senior Citizens Assistance		\$ 59,478	\$ 59,478	\$ 59,478
58500.316	Contributions to Other Agencies			
	Centerstone	2,500	2,500	2,500
	Coffee County Children's Advocacy Center	4,500	4,500	4,500
	Haven of Hope	4,950	4,950	4,950
	Keep Coffee County Beautiful	2,500	2,500	2,500
Total Contributions to Other Agencies		\$ 14,450	\$ 14,450	\$ 14,450
TOTAL CONTRIBUTIONS		\$ 464,086	\$ 463,971	\$ 464,156

**SOLID WASTE/SANITATION FUND
FUND 116
STATEMENT OF ESTIMATED REVENUE
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

	2013	2014			2015
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
LOCAL TAXES					
40110 Current Property Tax	\$ 725,446	\$ 776,363	\$ 776,363	\$ 762,816	\$ 798,715
40120 Trustee's Collections - Prior Year	22,134	20,000	20,000	24,593	23,000
40125 Trustee' Collections - Bankruptcy	134	500	500	630	500
40130 Circuit/Clerk and Master Collections	24,681	16,000	16,000	28,010	16,000
40140 Interest and Penalty	13,989	11,300	11,300	14,466	11,300
40161 Payments In Lieu of Taxes - T.V.A.	128	150	150	128	150
40162 Payments In Lieu of Taxes - Local Utilities	570	1,725	1,725	1,739	1,750
40210 Local Option Sales Tax	99,523	95,000	95,000	97,113	95,000
40330 Wholesale Beer Tax	257,791	255,000	255,000	293,028	260,000
TOTAL LOCAL TAXES	\$ 1,144,396	\$ 1,176,038	\$ 1,176,038	\$ 1,222,523	\$ 1,206,415
LICENSES & PERMITS					
41510 Beer Permits	\$ 6,118	\$ 6,500	\$ 6,500	\$ 6,197	\$ 5,000
TOTAL LICENSES & PERMITS	\$ 6,118	\$ 6,500	\$ 6,500	\$ 6,197	\$ 5,000
CHARGES FOR CURRENT SERVICE					
43108 Convenience Waste Collection Charge	\$ 10,520	\$ 7,000	\$ 7,000	\$ 7,888	\$ 6,000
43114 Solid Waste Disposal Fee	34,150	38,000	38,000	34,484	35,000
43114 GF Solid Waste Disposal Fee	39,029	88,341	88,341	24,396	67,400
TOTAL CHARGES FOR CURRENT SERVICES	\$ 83,699	\$ 133,341	\$ 133,341	\$ 66,768	\$ 108,400
OTHER LOCAL REVENUES					
44145 Sale of Recycled Materials	\$ 55,516	\$ 50,000	\$ 50,000	\$ 55,841	\$ 45,000
44170 Miscellaneous Refunds	66	-	-	7	-
44530 Sale of Equipment	-	-	-	-	-
44560 Damages Recovered from Ind.	-	-	-	-	-
TOTAL OTHER LOCAL REVENUES	\$ 55,582	\$ 50,000	\$ 50,000	\$ 55,848	\$ 45,000
STATE OF TENNESSEE					
46170 Sold Waste Grants (Waste Tire)	\$ 34,797	\$ 41,500	\$ 41,500	\$ 34,199	\$ -
46430 Litter Program	\$ 49,313	\$ 52,200	\$ 52,200	\$ 43,730	\$ 52,200
46990 Other State Revenues	-	-	-	-	41,500
TOTAL STATE OF TENNESSEE	\$ 84,110	\$ 93,700	\$ 93,700	\$ 77,929	\$ 93,700
TOTAL REVENUES	\$ 1,373,906	\$ 1,459,579	\$ 1,459,579	\$ 1,429,266	\$ 1,458,515

**SOLID WASTE/SANITATION FUND
FUND 116
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

		2013	2014			2015
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
55710	SANITATION MANAGEMENT					
105	Supervisor/Director	\$ 46,203	\$ 47,589	\$ 47,589	\$ 47,589	\$ 47,589
161	Secretary(s)	32,938	33,926	33,926	33,926	33,926
187	Overtime Pay	1,897	2,000	2,030	2,027	2,000
196	In-Service Training	130	1,000	800	275	1,000
201	Social Security	6,093	6,389	6,389	6,258	6,389
204	State Retirement	6,904	7,115	7,115	7,097	7,308
207	Medical Insurance	11,015	14,110	14,080	11,459	14,816
208	Dental Insurance	516	540	540	516	540
210	Unemployment Compensation	142	150	150	142	180
307	Communication	2,436	2,500	2,500	2,330	2,500
335	Maintenance and Repair - Buildings	7,265	7,000	17,000	3,150	7,000
348	Postal charges	992	1,000	1,200	8,311	1,000
355	Travel	-	1,000	1,000	109	1,000
410	Custodial Supplies	981	1,000	1,000	469	1,000
452	Utilities	9,736	14,000	14,000	10,765	14,000
499	Other Supplies and Materials	3,796	5,500	5,500	3,252	5,500
510	Trustee's Commission	19,905	21,500	21,500	20,681	21,500
599	Other Charges (Litter Grant)	14,412	13,000	13,000	11,581	13,000
724	Site Development	4,066	-	-	-	-
732	Building Purchases	99,932	-	-	-	-
TOTAL SANITATION MANAGEMENT		\$ 269,358	\$ 179,319	\$ 189,319	\$ 169,935	\$ 180,248
55731	WASTE PICKUP					
147	Truck Drivers	\$ 110,268	\$ 111,863	\$ 111,863	\$ 111,863	\$ 113,571
160	Guards	24,186	24,186	24,186	24,186	24,911
187	Overtime Pay	13,926	25,000	25,000	14,101	25,000
189	Other Salaries & Wages	-	26,429	26,429	-	26,429
201	Social Security	10,673	14,342	14,342	10,789	14,528
204	State Retirement	7,197	7,962	7,962	7,337	9,187
207	Medical Insurance	27,930	35,039	35,039	29,328	36,791
208	Dental Insurance	1,032	1,620	1,620	1,032	1,620
210	Unemployment Compensation	450	450	450	450	540
309	Contracts with Government Agencies	20,736	26,500	26,500	21,236	27,000
312	Contracts with Private Agencies	280,609	335,000	335,000	290,109	345,000
336	Maintenance - Equipment	978	1,000	1,000	882	1,000
338	Maintenance - Vehicles	10,664	22,500	19,500	16,194	22,500
340	Medical and Dental Services	288	600	600	265	600
412	Diesel Fuel	61,410	90,000	88,500	64,712	90,000
424	Garage Supplies	1,826	5,200	5,200	2,027	5,200
425	Gasoline	8,650	15,000	13,500	8,716	15,000
450	Tires and Tubes	6,957	10,000	16,000	11,267	10,000
451	Uniforms	1,770	3,125	3,125	2,198	3,125
499	Other Supplies and Materials	4,325	4,500	4,500	2,163	4,500
511	Vehicle and Equipment Insurance	9,496	10,446	10,446	10,446	10,969
718	Motor Vehicles	-	-	240,000	220,460	-
790	Other Equipment	-	-	-	-	-
TOTAL WASTE PICKUP		\$ 603,370	\$ 770,762	\$ 1,010,762	\$ 849,761	\$ 787,471

**SOLID WASTE/SANITATION FUND
FUND 116
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

		2013	2014			2015
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
55732	CONVENIENCE CENTERS					
164	Attendants	\$ 153,327	\$ 150,800	\$ 144,681	\$ 137,235	\$ 150,800
187	Overtime Pay	6,308	10,296	10,296	5,358	10,296
189	Other Salaries and Wages	14,428	20,300	26,419	23,723	20,300
201	Social Security	13,111	13,877	13,877	12,511	13,877
204	State Retirement	7,511	16,108	16,108	5,754	16,108
207	Medical Insurance	31,993	54,750	54,750	30,804	57,488
208	Dental Insurance	2,085	2,430	2,430	2,256	2,430
210	Unemployment Compensation	1,109	1,500	1,500	1,179	1,800
307	Communication	5,415	6,000	6,000	5,194	6,000
335	Maintenance and Repair - Buildings	5,994	13,000	5,500	2,519	13,000
336	Maintenance and Repair - Equipment	11,945	25,000	30,000	26,907	25,000
351	Rentals	7,560	8,100	8,100	7,560	8,100
409	Crushed Stone	163	1,000	1,000	158	1,000
415	Electricity	8,010	12,500	10,669	8,083	12,500
707	Building Equipment	-	-	39,000	35,895	-
733	Solid Waste Equipment	-	10,000	25,331	25,331	10,000
790	Other Equipment	3,680	5,000	5,000	4,995	5,000
TOTAL CONVENIENCE CENTERS		\$ 272,636	\$ 350,661	\$ 400,661	\$ 335,463	\$ 353,699
55739	OTHER WASTE COLLECTION					
105	Supervisor/Director	\$ 14,001	\$ 14,001	\$ 14,001	\$ 14,001	\$ 14,421
161	Secretary(s)	8,411	8,653	8,653	8,653	8,653
164	Attendants	-	3,888	3,888	-	3,888
187	Overtime Pay	140	1,500	1,500	140	1,500
201	Social Security	1,680	2,145	2,145	1,718	2,177
204	State Retirement	1,921	2,389	2,389	1,963	2,490
210	Unemployment compensation	38	225	225	38	270
309	Contracts w / Govt. Agencies	1,598	3,750	3,750	1,306	3,750
312	Contracts with Private Agencies	51,976	79,290	79,290	38,098	60,000
315	Contracts with Vehicle Owners	2,245	10,000	10,000	1,962	7,500
336	Maintenance of Equipment	787	1,000	1,000	713	1,000
409	Crushed Stone	148	1,000	1,000	-	1,000
435	Office Supplies	630	1,000	1,000	180	1,000
790	Other Equipment	225	1,000	1,000	180	-
TOTAL OTHER WASTE COLLECTION		\$ 83,800	\$ 129,841	\$ 129,841	\$ 68,952	\$ 107,649
55759	OTHER WASTE DISPOSAL					
310	Contracts w/Public Agencies	\$ -	\$ 4,500	\$ 4,500	\$ -	\$ 4,500
TOTAL OTHER WASTE DISPOSAL		\$ -	\$ 4,500	\$ 4,500	\$ -	\$ 4,500
58400	OTHER CHARGES					
513	Worker's Compensation Insurance	\$ 28,533	\$ 28,600	\$ 28,600	\$ 28,362	\$ 28,600
TOTAL OTHER CHARGES		\$ 28,533	\$ 28,600	\$ 28,600	\$ 28,362	\$ 28,600
TOTAL EXPENDITURES		\$ 1,257,698	\$ 1,463,683	\$ 1,763,683	\$ 1,452,473	\$ 1,462,167
Beginning Unassigned Fund Balance July 1,					\$ 1,416,000	\$ 1,392,794
Ending Unassigned Fund Balance June 30,					\$ 1,392,794	\$ 1,389,142

AMBULANCE SERVICE FUND 118
ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

	2013		2014		2015	
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget	
REVENUE						
LOCAL TAXES						
40110	Current Property Tax	\$ 467,783	\$ 482,764	\$ 482,764	\$ 477,585	\$ 487,963
40120	Trustee's Collections - Prior Year	-	2,000	7,000	12,677	13,000
40125	Trustee's Collections - Bankruptcy	-	500	500	19	-
40130	Interst & Penalty	-	-	-	421	-
40140	Interest and Penalty	396	200	1,200	2,414	2,200
40161	Payments in Lieu of Taxes-TVA	189	50	50	35	50
40162	Payments in Lieu of Taxes-Utilities	-	-	471	471	500
41590	Permits	7,000	7,000	7,000	7,500	7,000
43990	Other Charges for Services	5,020	5,020	5,020	2,800	5,000
43120	Patient Charges	1,701,393	1,840,000	1,765,000	1,972,232	1,875,000
43350	Copy Fees	565	300	300	760	650
44170	Misc.Refunds	-	-	-	1	-
44570	Contributions	375	150	150	-	150
49200	Note Proceeds	-	-	175,000	175,000	-
49800	Transfer In	50,000	50,000	50,000	-	-
TOTAL REVENUE		\$ 2,232,721	\$ 2,387,984	\$ 2,494,455	\$ 2,651,915	\$ 2,391,513
EXPENDITURES						
55130 AMBULANCE/EMERGENCY MEDICAL SERVICES						
103	Assistant Director	\$ 46,529	\$ 44,858	\$ 45,255	\$ 45,254	\$ 45,255
105	Supervisor/Director	55,897	60,000	57,224	57,224	60,000
119	Accountants/Bookkeepers	26,677	26,782	27,488	27,488	27,488
131	Medical Personnel	811,500	932,256	816,846	816,846	850,000
187	Overtime	414,000	437,882	488,084	488,083	525,000
196	In-Service Training	6,085	10,000	2,531	2,531	10,000
201	Social Security	101,430	115,619	106,965	106,965	114,192
204	State Retirement	95,125	109,039	89,186	89,185	101,000
207	Medical Insurance	135,205	142,528	151,987	151,987	143,000
208	Dental Insurance	6,463	7,245	6,883	6,883	7,245
210	Unemployment Insurance	4,087	4,860	4,518	4,518	5,000
307	Communication	15,675	14,000	17,255	17,076	16,675
308	Consultant	3,000	3,000	3,000	3,000	3,000
320	Dues and Membership	420	750	680	680	750
330	Operating Lease Payments	3,690	3,000	2,625	2,624	3,000
333	Licenses	4,700	4,850	3,294	3,267	4,850
334	Maintenance Agreements	-	-	-	-	8,400
336	Maintenance and Repair - Equip.	11,701	12,000	14,607	14,607	15,000
338	Maintenance and Repair -Vehicles	61,559	42,000	71,479	70,523	50,000
340	Medical and Dental Services	275	500	-	-	500
355	Travel	1,923	2,000	1,000	928	2,000
399	Other Contracted Services	121,356	51,200	42,694	42,684	2,500
410	Custodial Supplies	2,051	3,330	2,330	2,078	3,330
413	Drugs and Medical Supplies	61,792	62,000	63,595	63,594	68,200
425	Gasoline	87,437	87,000	96,500	96,273	97,000
435	Office Supplies	4,733	5,000	3,600	2,808	5,000
450	Tires and Tubes	5,599	6,600	7,500	6,740	7,000
451	Uniforms	11,479	10,000	2,000	1,242	15,000
452	Utilities	29,726	36,000	30,400	27,610	36,000
499	Other Supplies and Materials	3,648	3,000	3,000	2,948	2,000
506	Liability Insurance	19,567	19,567	20,044	19,840	20,000
510	Trustees Commission	26,271	27,850	28,474	28,474	29,000
511	Vehicle and Equipment Insurance	29,968	29,968	33,443	33,443	33,000
708	Communications Equipment	-	-	-	-	5,000
709	Data Processing Equipment	-	22,400	22,332	22,332	6,000
711	Furniture & Fixtures	-	-	-	-	2,500
718	Motor Vehicles	-	-	176,736	176,736	125,000
790	Other Equipment	-	-	-	-	10,000
99100	Transfer Out					
590	Transfer to Other Funds	-	50,000	50,000	50,000	-
TOTAL AMBULANCE/EMERGENCY MEDICAL SE		\$ 2,209,569	\$ 2,387,084	\$ 2,493,555	\$ 2,486,470	\$ 2,458,885
Beginning Unassigned Fund Balance July 1,					\$ 24,552	\$ 189,998
Ending Unassigned Fund Balance June 30,					\$ 189,998	\$ 122,626

**LOCAL PURPOSE TAX FUND
FUND 120
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

	2013	2014			2015
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
REVENUE					
LOCAL TAXES					
40110 Current Property Tax	\$ 141,567	\$ 178,663	\$ 178,663	\$ 184,866	\$ 185,698
40120 Trustee's Collections - Prior Year	517	500	500	5,147	5,000
40125 Trustee's Collections - Bankruptcy	-	-	-	-	-
40140 Interest and Penalty	458	300	300	625	600
44540 Sale of Property	26,100	-	30,000	30,000	-
TOTAL LOCAL TAXES	\$ 168,642	\$ 179,463	\$ 209,463	\$ 220,638	\$ 191,298
STATE OF TENNESSEE					
46440 TN. Ind. Infrastructure Program	\$ 74,603	\$ -	\$ -	\$ -	\$ 35,000
TOTAL STATE OF TENNESSEE	\$ 74,603	\$ -	\$ -	\$ -	\$ 35,000
TOTAL REVENUE	\$ 243,245	\$ 179,463	\$ 209,463	\$ 220,638	\$ 226,298
EXPENDITURES					
58120 Industrial Development					
309 Contracts with Government Agencies	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
321 Engineering Services	3,700	5,000	5,000	735	5,000
399 Other Contracted Services	7,594	8,500	8,500	6,733	8,500
452 Utilities	621	1,000	1,000	617	1,000
510 Trustee Commision	2,851	5,000	5,000	3,814	5,000
715 Land	26,100	-	30,000	30,000	-
726 State Aid Projects	88,325	-	-	-	35,000
TOTAL INDUSTRIAL DEVELOPMENT	\$ 204,191	\$ 94,500	\$ 124,500	\$ 116,900	\$ 129,500
TOTAL EXPENDITURES	\$ 204,191	\$ 94,500	\$ 124,500	\$ 116,900	\$ 129,500
				Beginning Fund Balance July 1,	\$ 255,247
				Ending Fund Balance June 30,	\$ 358,985
					\$ 455,783

**DRUG CONTROL FUND
FUND 122
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

	2013	2014			2015
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
REVENUE					
FINES, FORFEITURES, & PENALTIES					
42140 Drug Control Fines-Circuit	\$ 4,069	\$ 2,000	\$ 2,000	\$ 13,830	\$ 10,000
42340 Drug Control Fines-Sessions	194,339	190,000	190,000	120,603	190,000
42910 Proceeds from Confiscated Property	13,242	1,000	1,000	63,251	40,000
TOTAL FINES, FORFEITURES & PENALTIES	\$ 211,649	\$ 193,000	\$ 193,000	\$ 197,685	\$ 240,000
OTHER LOCAL REVENUES					
44530 Sale of Equipment	\$ 38,381	\$ 25,000	\$ 25,000	\$ -	\$ -
44570 Contributions & Gifts	-	-	-	250	-
TOTAL OTHER LOCAL REVENUES	\$ 38,381	\$ 25,000	\$ 25,000	\$ 250	\$ -
STATE OF TENNESSEE					
46290 Other Public Safety Grants	\$ 5,000	\$ -	\$ -	\$ -	\$ -
46990 Other State Revenues	-	-	-	-	-
TOTAL STATE OF TENNESSEE	\$ 5,000	\$ -	\$ -	\$ -	\$ -
FEDERAL THROUGH STATE					
47250 Law Enforcement Grants	\$ 1,873	\$ -	\$ -	\$ 1,438	\$ -
TOTAL FEDERAL THROUGH STATE	\$ 1,873	\$ -	\$ -	\$ 1,438	\$ -
OTHER FINANCING SOURCES					
49700 Insurance Recovery	\$ -	\$ -	\$ -	\$ 1,759	\$ -
TOTAL OTHER FINANCIAL SOURCES	\$ -	\$ -	\$ -	\$ 1,759	\$ -
TOTAL DRUG CONTROL REVENUES	\$ 256,903	\$ 218,000	\$ 218,000	\$ 201,131	\$ 240,000
EXPENDITURES					
54150 DRUG ENFORCEMENT					
302 Advertising	\$ 736	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
316 Contributions	-	5,000	5,000	5,000	5,000
319 Confidential Drug Enforcement Pmts.	5,000	15,000	15,000	5,000	15,000
320 Dues & Memberships	3,950	2,000	2,000	1,009	2,000
335 Maintenance & Repair-Building	6,858	5,000	5,000	132	5,000
336 Maintenance & Repair-Equipment	1,539	7,000	7,000	719	7,000
338 Maintenance & Repair-Vehicles	5,811	8,000	8,000	6,927	8,000
355 Travel	13,935	10,000	24,000	20,671	26,000
429 Instructional Supplies (DARE)	5,257	10,000	10,000	5,319	10,000
431 Law Enforcement Supplies	5,365	9,000	9,000	4,090	9,000
441 Prisoners Clothing	-	5,000	5,000	2,700	31,550
451 Uniforms	284	3,500	3,500	3,345	3,500
509 Refunds	-	-	25,951	25,951	-
510 Trustee's Commission	34	1,000	1,000	145	1,000
599 Other Charges	-	2,000	2,000	-	-
708 Communication Equipment	31,635	35,000	9,049	4,870	42,500
709 Data Processing Equipment	34,110	33,000	33,000	13,008	12,590
711 Furniture & Fixtures	1,857	12,500	12,500	1,435	7,000
716 Law Enforcement Equipment	30,585	35,000	48,000	39,324	19,000
718 Motor Vehicles	112,433	150,000	150,000	101,742	156,000
718 Office Equipment	-	-	-	-	7,000
TOTAL EXPENDITURES	\$ 259,392	\$ 349,000	\$ 376,000	\$ 241,387	\$ 368,140
				Beginning Fund Balance July 1,	\$ 562,905
				Ending Fund Balance June 30,	\$ 522,649
					\$ 394,509

**HIGHWAY/PUBLIC WORKS FUND
FUND 131
STATEMENT OF ESTIMATED REVENUE**

	2013	2014			2015
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
LOCAL TAXES					
40280 Mineral Severance Tax	\$ 41,106	\$ 50,000	\$ 50,000	\$ 78,611	\$ 65,000
TOTAL LOCAL TAXES	\$ 41,106	\$ 50,000	\$ 50,000	\$ 78,611	\$ 65,000
OTHER LOCAL REVENUES					
43190 General Service Charges	\$ -	\$ -	\$ -	\$ 4,910	\$ -
44110 Investment Income	379	400	400	471	400
44130 Sale of Materials & Supplies	1,949	250	250	-	250
44145 Sale of Recycled Materials	801	-	-	3,247	3,250
44170 Miscellaneous Refunds	11	100	100	6	-
44520 Insurance Recovery	-	-	-	-	-
44530 Sale of Equipment	85,623	2,500	2,500	-	2,500
44540 Sale of Property	-	-	-	-	-
44560 Damages Recovered from Individuals	-	-	-	-	-
TOTAL OTHER LOCAL REVENUES	\$ 88,764	\$ 3,250	\$ 3,250	\$ 8,635	\$ 6,400
STATE OF TENNESSEE					
46410 Bridge Program	\$ 442,365	\$ -	\$ -	\$ -	\$ 400,000
46420 State Road Aid Program	-	217,500	217,500	276,929	450,000
46920 Gasoline and Motor Fuel Tax	1,825,474	1,870,000	1,870,000	1,847,427	1,870,000
46930 Petroleum Special Tax	38,095	38,100	38,100	38,095	38,095
TOTAL STATE OF TENNESSEE	\$ 2,305,933	\$ 2,125,600	\$ 2,125,600	\$ 2,162,451	\$ 2,758,095
OTHER SOURCES OF REVENUE					
49200 Notes Issued	\$ -	\$ -	\$ -	\$ -	\$ -
49700 Insurance Recovery	6,700	-	-	-	34,167
49800 Transfer In	26,000	16,000	16,000	16,000	-
TOTAL OTHER SOURCES (NON-REVENUE)	\$ 32,700	\$ 16,000	\$ 16,000	\$ 16,000	\$ 34,167
TOTAL REVENUE	\$ 2,468,503	\$ 2,194,850	\$ 2,194,850	\$ 2,265,696	\$ 2,863,662

**HIGHWAY/PUBLIC WORKS FUND
FUND 131
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS**

	2013	2014			2015
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
61000 GENERAL ADMINISTRATION					
101 County Official's Salary	\$ 77,629	\$ 81,208	\$ 81,208	\$ 81,208	\$ 83,945
103 Assistant	46,777	46,884	46,884	46,883	48,298
105 Supervisor	31,286	31,429	31,429	31,429	32,386
161 Secretary	31,357	31,429	31,429	31,429	32,386
191 Boards & Committee Fees	5,900	5,650	5,650	5,650	6,300
201 Social Security	14,729	15,040	15,040	15,040	14,987
204 State Retirement	15,942	16,269	16,269	16,269	17,142
206 Life Insurance	1,333	1,335	1,335	1,333	1,335
207 Medical Insurance	37,744	41,074	39,931	36,540	39,850
208 Dental Insurance	1,032	1,215	1,215	1,031	1,276
210 Unemployment Compensation	783	300	811	810	1,000
301 Accounting Services	12,000	12,000	12,000	12,000	12,000
320 Dues and Memberships	3,230	3,400	3,445	3,445	3,500
321 Engineering Services	25,228	-	-	-	25,000
322 Drug Testing & Evaluation	755	1,000	1,000	885	1,200
331 Legal Services	388	1,000	1,000	813	1,500
337 Maintenance & Repair Services	-	500	500	500	2,000
355 Travel	656	500	500	303	500
399 Other Contracted Services	297	500	418	418	500
413 Drugs & Medical Supplies	-	50	50	-	50
435 Office Supplies	466	600	825	822	600
599 Other Charges	1,910	1,500	1,944	1,940	1,500
TOTAL GENERAL ADMINISTRATION	\$ 309,441	\$ 292,883	\$ 292,883	\$ 288,748	\$ 327,255
62000 HIGHWAY & BRIDGE MAINTENANCE					
143 Equipment Operators	\$ 355,177	\$ 403,652	\$ 403,652	\$ 359,566	\$ 407,350
201 Social Security	27,062	36,280	29,816	27,507	32,000
204 State Retirement	23,540	38,187	21,987	21,985	35,650
206 Life Insurance	4,445	4,670	4,695	4,695	5,000
207 Medical Insurance	123,835	147,389	134,389	134,307	130,767
208 Dental Insurance	3,027	3,728	3,728	3,242	3,915
210 Unemployment Compensation	4,226	1,125	4,760	4,755	5,125
399 Other Contracted Services	13,450	100,000	55,000	54,833	100,000
399SAID State Aid Road Projects	-	290,000	415,500	415,424	290,000
403 Asphalt - Cold Mix	8,864	12,000	8,743	6,761	6,000
404 Asphalt - Hot Mix	972	1,000	1,000	-	1,000
405 Asphalt - Liquid	334,263	300,000	290,000	289,778	300,000
408 Concrete	-	-	400	386	400
409 Crushed Stone	90,779	120,000	87,595	87,594	100,000
439 Pipe - Concrete	10,913	15,000	6,000	5,005	8,000
443 Road Signs	10,337	15,000	6,262	5,640	3,600
444 Salt	-	8,000	5,000	4,821	8,000
499 Other Supplies & Materials	6,796	8,000	25,504	25,504	10,000
TOTAL HIGHWAY & BRIDGE MAINTENANCE	\$ 1,017,686	\$ 1,504,031	\$ 1,504,031	\$ 1,451,803	\$ 1,446,807

**HIGHWAY/PUBLIC WORKS FUND
FUND 131
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS**

	2013	2014			2015
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
63100 OPERATION & MAINT.OF EQUIPMENT					
142 Mechanics	\$ 86,790	\$ 89,600	\$ 89,978	\$ 89,977	\$ 92,270
201 Social Security	6,550	7,536	7,536	6,883	7,059
204 State Retirement	6,699	8,400	8,400	7,666	8,074
206 Life Insurance	639	1,005	1,005	667	1,001
207 Medical Insurance	18,209	25,875	22,498	19,348	27,169
208 Dental Insurance	668	925	925	774	972
210 Unemployment Compensation	736	225	550	548	600
329 Laundry Service	2,700	2,500	2,633	2,632	2,500
353 Tow-In-Services	-	500	500	100	500
412 Diesel Fuel	100,000	100,000	99,867	61,396	100,000
418 Equipment & Machinery Parts	95,854	100,000	100,000	95,534	100,000
424 Garage Supplies	1,709	2,000	2,000	1,629	2,000
425 Gasoline	39,755	35,000	37,674	37,674	35,000
433 Lubricants	12,137	10,000	10,000	5,091	10,000
450 Tires & Tubes	19,119	15,000	15,000	11,904	15,000
499 Other Supplies & Materials	5,438	3,600	3,600	3,363	3,600
TOTAL OPERATION & MAINT.OF EQUIPMENT	\$ 397,002	\$ 402,166	\$ 402,166	\$ 345,186	\$ 405,745
65000 OTHER CHARGES					
307 Communication	\$ 3,835	\$ 5,000	\$ 5,000	\$ 3,921	\$ 4,000
415 Electricity	6,289	8,000	8,000	5,790	6,000
434 Natural Gas	3,518	5,400	5,400	5,376	5,400
454 Water & Sewer	682	1,000	1,000	547	800
506 Liability Insurance	47,850	40,101	40,101	40,101	43,699
510 Trustee's Commission	19,022	20,000	20,000	19,458	20,000
513 Worker's Compensation Insurance	82,609	95,525	95,525	87,633	107,111
599 Other Charges	1,000	1,000	1,000	600	500
TOTAL OTHER CHARGES	\$ 164,806	\$ 176,026	\$ 176,026	\$ 163,426	\$ 187,510
68000 CAPITAL OUTLAY					
602 Principal on Notes	\$ 80,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ 83,000
604 Interest on Notes	10,270	8,500	8,500	8,290	6,406
705 Bridge Construction	442,365	-	-	-	500,000
714 Highway Equipment	-	43,676	44,750	44,750	63,774
718 Motor Vehicles	-	38,381	37,307	7,700	-
TOTAL CAPITAL OUTLAY	\$ 532,635	\$ 172,557	\$ 172,557	\$ 142,740	\$ 653,180
TOTAL EXPENDITURES	\$ 2,421,570	\$ 2,547,663	\$ 2,547,663	\$ 2,391,903	\$ 3,020,497
			Beginning Fund Balance July 1,	\$ 595,061	\$ 468,854
			Ending Fund Balance June 30,	\$ 468,854	\$ 312,019

**GENERAL DEBT SERVICE FUND
FUND 151
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

	2013	2014			2015
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
REVENUES					
LOCAL TAXES					
40110 Current Property Tax	\$ 1,675,617	\$ 1,729,259	\$ 1,729,259	\$ 1,710,725	\$ 1,747,881
40120 Trustee's Collections - Prior Year	31,850	30,000	30,000	45,936	35,000
40125 Trustee's Collections - Bankruptcy	1,945	1,700	1,700	615	1,500
40130 Clerk and Master Collections	14,144	7,200	7,200	17,153	10,000
40140 Interest and Penalty	12,468	6,200	6,200	14,521	1,000
40161 Payments In Lieu of Taxes - T.V.A.	124	200	200	124	200
40162 Payments In Lieu of Taxes - Utilities	-	-	-	1,688	2,000
40163 Payments In Lieu of Taxes - Other	553	-	-	-	-
40266 Litigation Tax - Jail, Workhouse, Court	335,974	325,000	325,000	309,189	325,000
TOTAL LOCAL TAXES	\$ 2,072,676	\$ 2,099,559	\$ 2,099,559	\$ 2,099,951	\$ 2,122,581
OTHER LOCAL REVENUES					
44110 Investment Income	\$ 110,780	\$ 120,000	\$ 120,000	\$ 88,415	\$ 100,000
44120 Lease/Rentals	105,040	103,731	103,731	103,476	103,731
44540 Sale of Property	-	-	-	-	-
TOTAL OTHER LOCAL REVENUES	\$ 215,820	\$ 223,731	\$ 223,731	\$ 191,891	\$ 203,731
TOTAL REVENUES	\$ 2,288,496	\$ 2,323,290	\$ 2,323,290	\$ 2,291,842	\$ 2,326,312
EXPENDITURES					
82110 GENERAL GOVERNMENT					
601 Principal on Bonds	\$ 810,000	\$ 850,000	\$ 850,000	\$ 840,000	\$ 1,015,417
602 Principal on Notes	-	95,450	95,450	45,000	187,222
82210 GENERAL GOVERNMENT					
603 Interest on Bonds	222,873	225,000	225,000	193,473	557,500
604 Interest on Notes	122,260	235,650	235,650	227,056	108,450
82310 GENERAL GOVERNMENT					
325 Fiscal Agent Charges	2,175	10,000	10,000	2,768	10,000
510 Trustee's Commission	36,743	41,000	41,000	37,624	41,000
TOTAL EXPENDITURES	\$ 1,194,050	\$ 1,457,100	\$ 1,457,100	\$ 1,345,920	\$ 1,919,589
		Beginning Fund Balance July 1,		\$ 2,035,651	\$ 2,981,573
		Ending Fund Balance June 30,		\$ 2,981,573	\$ 3,388,296

**RURAL DEBT SERVICE FUND
FUND 152
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

	2013	2014			2015	
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget	
REVENUES						
LOCAL TAXES						
40110 Current Property Tax	\$ 948,291	\$ 1,007,851	\$ 1,007,851	\$ 990,437	\$ 1,034,214	
40120 Trustee's Collections - Prior Year	30,953	20,000	20,000	30,844	32,000	
40125 Trustee's Collections - Bankruptcy	1,210	1,000	1,000	734	1,000	
40130 Circuit/Clerk and Master Collection	16,774	6,000	6,000	31,244	20,000	
40140 Interest and Penalty	13,976	6,800	6,800	16,891	13,500	
40161 Payments In Lieu of Taxes - T.V.A.	143	100	100	143	150	
40162 Payments in Lieu of Taxes - Utilities	-	-	-	1,940	2,000	
40163 Payments In Lieu of Taxes - Other	635	-	-	-	-	
40210 Local Option Sales Tax	2,238,330	2,188,450	2,188,450	2,251,854	2,254,000	
TOTAL LOCAL TAXES	\$ 3,250,313	\$ 3,230,201	\$ 3,230,201	\$ 3,324,086	\$ 3,356,864	
OTHER SOURCES						
44110 Investment Income	\$ 8,325	\$ -	\$ -	\$ 15,672	\$ -	
47715 Tax Credit Bond Rebate	409,865	428,505	428,505	397,653	428,505	
49800 Transfer In From Other Funds	146,752	146,752	146,752	135,082	146,752	
TOTAL REVENUES	\$ 3,815,255	\$ 3,805,458	\$ 3,805,458	\$ 3,872,493	\$ 3,932,121	
EXPENDITURES						
82130 EDUCATION						
601 Principal on Bonds	\$ 1,023,880	\$ 1,073,880	\$ 1,298,880	\$ 1,298,880	\$ 1,235,000	
602 Principal on Notes	-	48,000	48,000	-	142,416	
612 Principal on Loans	41,670	50,004	50,004	50,004	50,004	
82230 EDUCATION	-	-	-	-	-	
603 Interest on Bonds	1,826,109	2,841,460	2,841,460	2,317,454	2,642,587	
604 Interest on Notes	-	6,000	6,000	-	19,300	
82310 GENERAL GOVERNMENT						
325 Fiscal Agent Charges	5,492	12,000	12,000	6,250	12,000	
510 Trustee's Commission	42,312	50,000	50,000	43,698	50,000	
699 Other Debt Service	-	2,500	2,500	-	2,500	
99100 Transfers Out						
590 Transfers to Other Funds	-	-	-	-	600,000	
TOTAL EXPENDITURES	\$ 2,939,463	\$ 4,083,844	\$ 4,308,844	\$ 3,716,286	\$ 4,753,807	
		Beginning Fund Balance July 1,			\$ 6,642,208	\$ 6,798,414
		Ending Fund Balance June 30,			\$ 6,798,414	\$ 5,976,728

**OTHER ENTERPRISE OPERATIONS FUND
FUND 259
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account Number	2013	2014		2015	
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
REVENUES					
GENERAL SERVICE CHARGES					
43115 Water Treatment Charges	\$ 13,963	\$ 16,638	\$ 16,638	\$ 16,612	\$ 16,638
43190 Loan Payments	18,475	18,475	18,475	18,448	18,475
43194 Other Customer Loan Payments	-	-	-	-	-
44170 Miscellaneous Refunds	-	-	-	-	-
Total Local Revenues	\$ 32,438	\$ 35,113	\$ 35,113	\$ 35,060	\$ 35,113
OTHER REVENUE SOURCES					
49800 Transfers In	\$ 24,000	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 56,438	\$ 35,113	\$ 35,113	\$ 35,060	\$ 35,113
EXPENDITURES					
55900 Other Public, Health, & Welfare					
307 Communication	\$ 577	\$ 700	\$ 700	\$ 637	\$ 700
321 Engineering Services	5,547	5,400	5,400	5,260	5,400
336 Maintenance & Repair - Equipment	397	1,500	1,500	1,082	1,500
361 Permits	172	400	400	400	400
399 Other Contracted Services	11,607	15,000	14,240	14,030	12,000
415 Electricity	3,109	3,100	3,812	3,811	3,900
454 Water & Sewer	84	100	100	84	100
499 Other Supplies & Materials	674	2,500	2,548	533	-
506 Property & Liability Insurance	650	650	650	650	-
Total Public, Health, & Welfare	\$ 22,817	\$ 29,350	\$ 29,350	\$ 26,486	\$ 24,000
82110 General Government					
612 Principal on Other Loans	\$ 4,418	\$ 4,500	\$ 4,705	\$ 4,704	\$ 4,980
82210 General Government					
613 Interest on Other Loans	12,694	12,700	12,495	12,408	12,282
Total General Government	\$ 17,112	\$ 17,200	\$ 17,200	\$ 17,112	\$ 17,262
TOTAL EXPENDITURES	\$ 39,929	\$ 46,550	\$ 46,550	\$ 43,598	\$ 41,262
			Beginning Fund Balance July 1,	\$ 26,705	\$ 18,167
			Ending Fund Balance June 30,	\$ 18,167	\$ 12,018

Coffee County, Tennessee
Proposed Statement of Changes in Long Term Debt
For the Fiscal Year Ending June 30, 2015

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7/1/2014	Matured During Period	Outstanding 6/30/2015
GOVERNMENTAL ACTIVITIES:							
NOTES PAYABLE							
<u>Payable through General Debt Service Fund</u>							
Jail Construction, Capital Outlay Note	2,000,000	1.60%	10/4/2011	10/1/2014	\$ 2,000,000	\$ -	\$ 2,000,000
Jail Construction, Bond Anticipation Note	20,000,000	1.00%	12/18/2012	12/18/2015	20,000,000	145,417	19,854,583
General Capital Projects, Series 2013, Capital Outlay Note	450,000	2.21%	6/25/2013	7/22/2018	405,000	90,000	315,000
Total Payable through General Debt Service Fund					\$ 22,405,000	\$ 235,417	\$ 22,169,583
<u>Payable through Highway Public Works Fund</u>							
\$500,000 Capital Outlay Note, Series 2011	500,000	2.30%	9/26/2011	8/1/2017	\$ 299,000	\$ 83,000	\$ 216,000
Total Payable through Highway Public Works Fund					\$ 299,000	\$ 83,000	\$ 216,000
<u>Payable through Rural Debt Service Fund</u>							
Energy Efficient Schools Initiative Loan Agreement	500,000	0.00%	7/26/2011	8/26/2021	\$ 399,992	\$ 50,004	\$ 349,988
Rural School, Series 2013, Capital Outlay Note (Buses)	300,000	2.19%	6/25/2013	7/22/2018	300,000	70,000	230,000
Total Payable through Rural Debt Service Fund					\$ 699,992	\$ 120,004	\$ 579,988
Total Notes Payable					\$ 23,403,992	\$ 438,421	\$ 22,965,571
OTHER LOANS PAYABLE							
<u>Payable through General Fund</u>							
City of Tullahoma Sales Tax Agreement	2,000,000	Variable	11/8/2011	12/31/2016	\$ 1,050,000	\$ 350,000	\$ 700,000
Total Payable through General Fund					\$ 1,050,000	\$ 350,000	\$ 700,000
<u>Payable through General Debt Service Fund</u>							
Coffee County Portion of Z-4-A PBA Bonds Refunded Portion	4,510,000	3.5 to 4.00%	11/2/2006	3/1/2021	3,315,000	400,000	2,915,000
Total Payable through General Debt Service Fund					\$ 3,315,000	\$ 400,000	\$ 2,915,000
<u>Payable through Rural Debt Service Fund</u>							
Series Z-6-A School Bonds	7,600,000	4.750%	12/10/2008	06/30/2026	6,375,000	200,000	6,175,000
Qualified School Construction Bonds, Series 2010	3,027,000	0.000%	10/7/2010	9/15/2027	2,491,840	188,880	2,302,960
Total Payable through Rural Debt Service Fund					\$ 8,866,840	\$ 388,880	\$ 8,477,960
Total Other Loans Payable					\$ 13,231,840	\$ 1,138,880	\$ 12,092,960
BONDS PAYABLE							
<u>Payable through General Debt Service Fund</u>							
General Obligation Refunding Bonds, Series 2006C	2,745,000	4.00%	11/29/2006	2/1/2015	\$ 165,000	\$ 165,000	\$ -
General Obligation Refunding Bonds, Series 2009	1,500,000	3.00%	10/01/2009	6/1/2017	900,000	300,000	600,000
Total Payable through General Debt Service Fund					\$ 1,065,000	\$ 465,000	\$ 600,000
<u>Payable through Rural Debt Service Fund</u>							
Series 2006 B (Rural School Refunding Bonds, Series 1998)	2,615,000	4.000%	11/29/2006	2/1/2015	\$ 370,000	\$ 370,000	\$ -
Series 2006A (1998 Senior High & 1999 Senior High Bonds)	4,110,000	4.000%	11/29/2006	2/1/2018	1,900,000	365,000	1,535,000
Series Z-7-A School Bonds (Build America Bonds)	17,125,000	7.197%	07/15/2009	6/1/2044	17,125,000	-	17,125,000
Series 2013, Rural School Bonds	9,100,000	3.833%	7/10/2013	6/30/2037	9,100,000	-	9,100,000
Series 2014, Rural School Bonds	13,650,000	4.189%	1/6/2014	6/30/2037	13,425,000	110,000	13,315,000
Total Payable through Rural Debt Service Fund					\$ 41,920,000	\$ 845,000	\$ 41,075,000
Total Bonds Payable					\$ 42,985,000	\$ 1,310,000	\$ 41,675,000
BUSINESS TYPE ACTIVITIES:							
OTHER LOANS PAYABLE							
<u>Payable through Wayside Acres Sewer Fund</u>							
Sewer Construction	224,000	4.125%	10/10/2006	10/10/2044	\$ 201,982	\$ 3,416	\$ 198,566
Sewer Construction	100,000	4.375%	12/20/2006	12/20/2044	90,821	1,465	89,356
Total Other Loans Payable					\$ 292,803	\$ 4,881	\$ 287,922
TOTAL DEBT					\$ 79,913,635	\$ 2,892,182	\$ 77,021,453

**Coffee County, Tennessee
Future Bond Requirements
For the Fiscal Year Ending June 30, 2015**

General Debt Service Bond Requirements

	G.O. Refunding Bonds Series 2006 C	Public Improvement Bonds Series Z-4-A	Public Improvement Ref.Bonds Series, 2009	Total General Debt Service Fund
Principal Requirements				
2014-2015	165,000	400,000	300,000	865,000
2015-2016		420,000	300,000	720,000
2016-2017		445,000	300,000	745,000
2017-2018		470,000		470,000
2018-2019		500,000		500,000
2019-2020		525,000		525,000
2020-2021		555,000		555,000
Total Principal	\$ 165,000	\$ 3,315,000	\$ 900,000	\$ 4,380,000
Interest Requirements				
2014-2015	6,600	129,273	27,000	162,873
2015-2016		113,273	18,000	131,273
2016-2017		96,473	9,000	105,473
2017-2018		79,785		79,785
2018-2019		61,925		61,925
2019-2020		42,675		42,675
2020-2021		22,200		22,200
Total Interest	\$ 6,600	\$ 545,603	\$ 54,000	\$ 606,203
Total Bond Requirements	\$ 171,600	\$ 3,860,603	\$ 954,000	\$ 4,986,203

**Coffee County, Tennessee
Future Bond Requirements
For the Fiscal Year Ending June 30, 2015
Rural Debt Service Bond Requirements**

Principal Requirements	Senior High Refunding Bonds Series 2006A	\$3,027,000 Senior High QSCB Interest-Free Series 2010	Rural School Refunding Bonds Series 2006 B	Rural School Bonds Series 2008 Z-6-A	Rural School Bonds (BAB) Series 2009 Z-7-A	\$9,100,000 Rural School Bonds Series 2013	\$13,650,000 Rural School Bonds Series 2014	Total Rural Debt Service Fund
2014-2015	365,000	188,880	370,000	200,000	-	-	110,000	1,233,880
2015-2016	705,000	188,880	-	430,000	-	-	275,000	1,598,880
2016-2017	735,000	188,880	-	465,000	-	-	275,000	1,663,880
2017-2018	95,000	188,880	-	475,000	-	100,000	200,000	1,058,880
2018-2019	-	188,880	-	515,000	-	100,000	185,000	988,880
2019-2020	-	188,880	-	535,000	-	100,000	200,000	1,023,880
2020-2021	-	188,880	-	600,000	-	50,000	220,000	1,058,880
2021-2022	-	188,880	-	600,000	-	50,000	250,000	1,088,880
2022-2023	-	188,880	-	565,000	-	100,000	375,000	1,228,880
2023-2024	-	188,880	-	615,000	-	100,000	475,000	1,378,880
2024-2025	-	188,880	-	680,000	-	100,000	465,000	1,433,880
2025-2026	-	188,880	-	695,000	-	100,000	500,000	1,483,880
2026-2027	-	207,473	-	-	-	500,000	860,000	1,567,473
2027-2028	-	17,806	-	-	-	500,000	905,000	1,422,806
2028-2029	-	-	-	-	-	500,000	955,000	1,455,000
2029-2030	-	-	-	-	-	500,000	1,015,000	1,515,000
2030-2031	-	-	-	-	-	500,000	1,075,000	1,575,000
2031-2032	-	-	-	-	-	800,000	835,000	1,635,000
2032-2033	-	-	-	-	-	1,000,000	700,000	1,700,000
2033-2034	-	-	-	-	-	1,000,000	775,000	1,775,000
2034-2035	-	-	-	-	-	1,000,000	850,000	1,850,000
2035-2036	-	-	-	-	-	1,000,000	925,000	1,925,000
2036-2037	-	-	-	-	-	1,000,000	1,000,000	2,000,000
2037-2038	-	-	-	-	2,125,000	-	-	2,125,000
2038-2039	-	-	-	-	2,225,000	-	-	2,225,000
2039-2040	-	-	-	-	2,325,000	-	-	2,325,000
2040-2041	-	-	-	-	2,425,000	-	-	2,425,000
2041-2042	-	-	-	-	2,550,000	-	-	2,550,000
2042-2043	-	-	-	-	2,675,000	-	-	2,675,000
2043-2044	-	-	-	-	2,800,000	-	-	2,800,000
Total Principal	\$ 1,900,000	\$ 2,491,840	\$ 370,000	\$ 6,375,000	\$ 17,125,000	\$ 9,100,000	\$ 13,425,000	\$ 50,786,840

**Coffee County, Tennessee
Future Bond Requirements
For the Fiscal Year Ending June 30, 2014
Rural Debt Service Bond Requirements (cont)**

Interest Requirements	Senior High Refunding Bonds Series 2006A	Senior High QSCB Interest-Free Series 2010	Rural School Refunding Bonds Series 2006 B	Rural School Bonds Series 2008 Z-6-A	Rural School Bonds (BAB) Series 2009 Z-7-A	\$9,100,000 Rural School Bonds Series 2013	\$13,650,000 Rural School Bonds Series 2014	Total Rural Debt Service Fund
2014-2015	72,625	-	14,800	298,835	795,795	337,000	548,275	2,067,330
2015-2016	58,025	-	-	290,835	795,795	337,000	543,875	2,025,530
2016-2017	31,588	-	-	272,560	795,795	337,000	532,875	1,969,818
2017-2018	3,658	-	-	252,798	795,795	337,000	521,875	1,911,126
2018-2019	-	-	-	232,610	795,795	335,000	513,875	1,877,280
2019-2020	-	-	-	209,693	795,795	333,000	506,475	1,844,963
2020-2021	-	-	-	185,350	795,795	331,000	498,475	1,810,620
2021-2022	-	-	-	157,750	795,795	329,750	489,675	1,772,970
2022-2023	-	-	-	127,750	795,795	328,500	479,675	1,731,720
2023-2024	-	-	-	99,500	795,795	326,000	468,425	1,689,720
2024-2025	-	-	-	68,750	795,795	323,000	452,988	1,640,533
2025-2026	-	-	-	34,750	795,795	320,000	437,294	1,587,839
2026-2027	-	-	-	-	795,795	317,000	417,294	1,530,089
2027-2028	-	-	-	-	795,795	302,000	382,894	1,480,689
2028-2029	-	-	-	-	795,795	287,000	346,694	1,429,489
2029-2030	-	-	-	-	795,795	269,500	308,494	1,373,789
2030-2031	-	-	-	-	795,795	252,000	267,894	1,315,689
2031-2032	-	-	-	-	795,795	232,000	224,894	1,252,689
2032-2033	-	-	-	-	795,795	200,000	189,407	1,185,202
2033-2034	-	-	-	-	795,795	160,000	158,782	1,114,577
2034-2035	-	-	-	-	795,795	120,000	124,875	1,040,670
2035-2036	-	-	-	-	795,795	80,000	86,625	962,420
2036-2037	-	-	-	-	795,795	40,000	45,000	880,795
2037-2038	-	-	-	-	795,795	-	-	795,795
2038-2039	-	-	-	-	699,108	-	-	699,108
2039-2040	-	-	-	-	597,870	-	-	597,870
2040-2041	-	-	-	-	489,060	-	-	489,060
2041-2042	-	-	-	-	375,570	-	-	375,570
2042-2043	-	-	-	-	256,230	-	-	256,230
2043-2044	-	-	-	-	131,040	-	-	131,040
Total Interest	\$ 165,896	\$ -	\$ 14,800	\$ 2,231,181	\$ 21,647,958	\$ 6,233,750	\$ 8,546,635	\$ 38,840,220
Total Requirement	\$ 2,065,896	\$ 2,491,840	\$ 384,800	\$ 8,606,181	\$ 38,772,958	\$ 15,333,750	\$ 21,971,635	\$ 89,627,060

Coffee County, Tennessee
Future Capital Outlay & Bond Anticipation Note Requirements
For the Fiscal Year Ending June 30, 2015

	Jail Construction \$2,000,000 CON \$20,000,000 BAN	\$500,000 Highway Equipment & Vehicles	\$450,000 CON General Projects Series, 2013	\$300,000 CON Rural School Series, 2013	Total
Principal Requirements					
2014-2015	-	83,000	90,000	70,000	243,000
2015-2016	-	85,000	90,000	70,000	245,000
2016-2017	-	87,000	90,000	70,000	247,000
2017-2018	-	44,000	90,000	70,000	204,000
2018-2019	-	-	45,000	20,000	65,000
Total Principal	\$ -	\$ 299,000	\$ 405,000	\$ 300,000	\$ 1,004,000
Interest Requirements					
2014-2015	119,925	6,406	9,472	6,257	142,060
2015-2016	-	4,485	7,559	4,993	17,037
2016-2017	-	2,519	5,603	3,701	11,823
2017-2018	-	506	3,604	2,380	6,491
2018-2019	-	-	1,039	686	1,725
Total Interest	\$ 119,925	\$ 13,916	\$ 27,277	\$ 18,018	\$ 179,136
Total Note Requirements	\$ 119,925	\$ 312,916	\$ 432,277	\$ 318,018	\$ 1,183,136

**Coffee County, Tennessee
Future Loan Requirements
For the Fiscal Year Ending June 30, 2015**

	\$224,000 RUD Loan Fund 259	\$100,000 RUD Loan Fund 259	\$500,000 EESI Schools Loan	\$22,000,000 RUD Jail Loan Fund 151	Fiscal Year Total
<u>Principal Requirements</u>					
2014-2015	3,416	1,464	50,004	145,417	200,301
2015-2016	3,560	1,529	50,004	298,182	353,275
2016-2017	3,709	1,597	50,004	308,255	363,565
2017-2018	3,865	1,668	50,004	318,668	374,205
2018-2019	4,028	1,742	50,004	329,433	385,207
2019-2020	4,197	1,819	50,004	340,561	396,582
2020-2021	4,374	1,900	50,004	352,065	408,343
2021-2022	4,558	1,985	49,964	363,958	420,465
2022-2023	4,749	2,073	-	376,253	383,075
2023-2024	4,949	2,165	-	388,963	396,077
2024-2025	5,157	2,261	-	402,102	409,521
2025-2026	5,374	2,362	-	415,686	423,422
2026-2027	5,600	2,467	-	429,728	437,795
2027-2028	5,836	2,576	-	444,244	452,657
2028-2029	6,082	2,691	-	459,251	468,024
2029-2030	6,338	2,811	-	474,765	483,913
2030-2031	6,604	2,936	-	490,803	500,343
2031-2032	6,882	3,066	-	507,382	517,331
2032-2033	7,172	3,203	-	524,522	534,896
2033-2034	7,473	3,345	-	542,241	553,059
2034-2035	7,788	3,494	-	560,558	571,840
2035-2036	8,116	3,650	-	579,494	591,259
2036-2037	8,457	3,812	-	599,069	611,339
2037-2038	8,813	3,982	-	619,306	632,101
2038-2039	9,184	4,160	-	640,227	653,570
2039-2040	9,570	4,345	-	661,854	675,769
2040-2041	9,973	4,538	-	684,212	698,723
2041-2042	10,393	4,741	-	707,325	722,458
2042-2043	10,830	4,952	-	731,219	747,001
2043-2044	11,286	5,172	-	755,920	772,378
2044-2045	3,646	2,314	-	781,455	787,415
2045-2046	-	-	-	807,853	807,853
2046-2047	-	-	-	835,143	835,143
2047-2048	-	-	-	863,354	863,354
2048-2049	-	-	-	892,519	892,519
2049-2050	-	-	-	922,669	922,669
2050-2051	-	-	-	953,837	953,837
2051-2052	-	-	-	986,058	986,058
2052-2053	-	-	-	505,451	505,451
Total Principal	\$ 201,982	\$ 90,821	\$ 399,992	\$ 22,000,000	\$ 22,692,794

**Coffee County, Tennessee
Future Loan Requirements
For the Fiscal Year Ending June 30, 2015**

	\$224,000 RUD Loan Fund 259	\$100,000 RUD Loan Fund 259	\$500,000 Energy Efficient Schools Loan	\$22,000,000 RUD Jail Loan Fund 151	Fiscal Year Total
Interest Requirements					
2014-2015	8,284	3,948	-	392,500	404,732
2015-2016	8,140	3,883	-	733,652	745,675
2016-2017	7,991	3,815	-	719,579	731,385
2017-2018	7,835	3,744	-	709,166	720,745
2018-2019	7,672	3,670	-	698,401	709,744
2019-2020	7,503	3,593	-	687,273	698,368
2020-2021	7,326	3,512	-	675,769	686,607
2021-2022	7,142	3,427	-	663,876	674,445
2022-2023	6,951	3,339	-	651,581	661,871
2023-2024	6,751	3,247	-	638,871	648,869
2024-2025	6,543	3,151	-	625,732	635,425
2025-2026	6,326	3,050	-	612,148	621,524
2026-2027	6,100	2,945	-	598,106	607,151
2027-2028	5,864	2,836	-	583,590	592,289
2028-2029	5,618	2,721	-	568,583	576,922
2029-2030	5,362	2,601	-	553,069	561,033
2030-2031	5,096	2,476	-	537,031	544,603
2031-2032	4,818	2,346	-	520,452	527,615
2032-2033	4,528	2,209	-	503,312	510,050
2033-2034	4,227	2,067	-	485,593	491,887
2034-2035	3,912	1,918	-	467,276	473,106
2035-2036	3,584	1,762	-	448,340	453,687
2036-2037	3,243	1,600	-	428,765	433,607
2037-2038	2,887	1,430	-	408,528	412,845
2038-2039	2,516	1,252	-	387,607	391,376
2039-2040	2,130	1,067	-	365,980	369,177
2040-2041	1,727	874	-	343,622	346,223
2041-2042	1,307	671	-	320,509	322,488
2042-2043	870	460	-	296,615	297,945
2043-2044	414	240	-	271,914	272,568
2044-2045	33	34	-	246,379	246,446
2045-2046	-	-	-	219,981	219,981
2046-2047	-	-	-	192,691	192,691
2047-2048	-	-	-	164,480	164,480
2048-2049	-	-	-	135,315	135,315
2049-2050	-	-	-	105,165	105,165
2050-2051	-	-	-	73,997	73,997
2051-2052	-	-	-	41,776	41,776
2052-2053	-	-	-	8,466	8,466
Total Interest	\$ 152,698	\$ 73,887	\$ -	\$ 17,085,693	\$ 17,312,278
Total Loan Payments	\$ 354,680	\$ 164,708	\$ 399,992	\$ 39,085,693	\$ 40,005,073

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

		2013	2014			2015
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Proposed Budget
Revenues						
401 County Property Taxes						
40110	Current Property Tax	\$ 7,908,759	\$ 8,161,658	\$ 8,161,658	\$ 8,068,000	\$ 8,289,238
40120	Trustee's Collections - Prior Year	246,817	265,000	265,000	250,000	250,000
40125	Trustee's Collections - Bankruptcy	18,288	18,750	18,750	4,400	10,000
40130	Circuit Clerk/Clerk & Master Coll	116,729	100,000	100,000	107,200	108,000
40140	Interest & Penalty	96,266	92,500	92,500	87,000	92,500
40161	Payments in Lieu of Taxes - TVA	587	850	850	850	850
40162	Payments in Lieu of Taxes - Local Utilities	-	15,000	15,000	-	-
40163	Payments in Lieu of Taxes - Other	2,610	-	-	15,000	15,000
	Total County Property Taxes	\$ 8,390,055	\$ 8,653,758	\$ 8,653,758	\$ 8,532,450	\$ 8,765,588
40200 County Local Option Taxes						
40210	Local Option Sales Taxes	\$ 3,801,485	\$ 3,880,000	\$ 3,880,000	\$ 3,904,740	\$ 4,010,000
40275	Mixed Drink Tax				1,000	2,500
	Total Local Taxes	\$ 3,801,485	\$ 3,880,000	\$ 3,880,000	\$ 3,905,740	\$ 4,012,500
40300 Statutory Local Taxes						
40350	Interstate Telecommunications Tax	\$ 2,202	\$ 1,500	\$ 1,500	\$ 2,007	\$ 2,000
	Total Local Taxes	\$ 2,202	\$ 1,500	\$ 1,500	\$ 2,007	\$ 2,000
41100 Licenses and Permits						
41110	Marriage Licenses	\$ 2,298	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
	Total Licenses and Permits	\$ 2,298	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
43300 Fees						
43340	Recreation Fees	\$ 969	\$ 900	\$ 900	\$ 900	\$ 900
	Total Licenses and Permits	\$ 969	\$ 900	\$ 900	\$ 900	\$ 900
43500 Education Charges						
43513	Tuition - Summer School	\$ 2,300	\$ 8,000	\$ 8,000	\$ 2,500	\$ 2,500
43570	Receipts From Individual Schools	97,702	75,000	75,000	90,000	90,000
43581-ESP	Community Service Fees	96,907	85,430	85,430	100,000	100,000
	Total Education Charges	\$ 196,909	\$ 168,430	\$ 168,430	\$ 192,500	\$ 192,500
44100 Recurring Items						
44130	Sale of Materials and Supplies	\$ 6,483	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
44146	E-Rate Funding		0	11,652	11,651	7,500
44170	Miscellaneous Refunds	5,389	0	0	0	0
	Total Recurring Items	\$ 11,871	\$ 1,200	\$ 12,852	\$ 12,851	\$ 8,700
44500 Nonrecurring Items						
44530	Sale of Equipment	\$ 8,222	\$ 10,000	\$ 10,000	\$ 250	\$ 25,000
44560	Damages Recovered from Individuals	6,385	4,500	4,500	4,500	4,500
44570	Contributions & Gifts	15,755		11,350	3,873	0
44570-BPACK	Contributions & Gifts				400	0
44570-FAMILY	Contributions & Gifts				150	0
44570-DFCC	Contributions & Gifts				1,000	0
44570-ESP	Contributions & Gifts				639	0
44570-EST	Contributions & Gifts				200	0
44570-ETF	Contributions & Gifts				4,000	0
44570-LAF	Contributions & Gifts				5,000	0
44570-OBPP	Contributions & Gifts				5,000	0
44990-EBB	Other Local Revenues	28,414	25,526	25,526	24,946	24,946
44990-FUTP	Other Local Revenues				0	0
	Total Nonrecurring Items	\$ 58,776	\$ 40,026	\$ 51,376	\$ 49,958	\$ 54,446
46500 State Education Funds						
46511	Basic Education Program (BEP)	\$ 18,411,356	\$ 19,074,000	\$ 19,074,000	\$ 19,232,000	\$ 19,361,000
46515-PREK	Early Childhood Education	647,398	647,398	647,398	647,398	647,398
46550	Driver Education	12,859	13,500	13,500	13,500	13,500
46610	Career Ladder Program	151,505	145,815	145,815	126,899	131,556
46612	C/Ladder Extended Contract	41,200	30,899	30,899	30,899	30,899

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

		2013	2014			2015
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Proposed Budget
46590-CONTN	Other State Education Funds (Connect Ter	15,000	15,000	15,000	15,000	15,000
46590-ERATE	Other State Education Funds (E-Rate)	7,500	7,500	0		
46590-CSH	Coordinated School Health	85,000	85,000	85,000	85,000	85,000
46590-SAFE	Other State Education Funds (SAFE)	42,385	20,700	23,100	23,100	23,100
46594-FRC	Family Resource Centers ARRA	59,224	59,224	59,224	59,224	59,224
46595-SSMS	Statewide Student Mgmt System(Attendant	11,750	11,750	11,750	11,637	13,500
Total State Education Funds		\$ 19,485,176	\$ 20,110,786	\$ 20,105,686	\$ 20,244,657	\$ 20,380,177
46800 Other State Revenues						
46840	Alcoholic Beverage Tax	\$ 3,784	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
46851	State Revenue Sharing - T.V.A.	931,144	671,240	671,240	671,240	671,240
46980-ARTS	Other State Grants	580	1,200	1,200	1,033	1,200
46990-PARCC	Other State Revenues (Technology)		252,417	252,417	251,884	0
Total Other State Revenues		\$ 935,508	\$ 928,857	\$ 928,857	\$ 928,157	\$ 676,440
47000 Federal Through State						
47143	Special Ed - Grants to States	\$ 38,050		\$ 31,586	\$ 31,586	\$ -
47590-DFC	Other Federal Thru State	126,245	125,000	125,000	125,000	125,000
47590-DIAB	Other Federal Thru State		0	15,000	15,000	15,000
47590-ESP	Other Federal Thru State	9,174	11,000	11,000	11,000	11,000
47590-EST	Other Federal Thru State	74,658	74,658	74,658	74,658	74,658
47590-PFS	Other Federal Thru State	96,334	77,023	77,023	77,023	77,023
Total Federal Through State		\$ 344,462	\$ 287,681	\$ 334,267	\$ 334,267	\$ 302,681
47000 Direct Federal Revenue						
47640	ROTC Reimbursement	\$ 51,402	\$ 52,500	\$ 52,500	\$ 52,605	\$ 47,500
Total Direct Federal Revenue		\$ 51,402	\$ 52,500	\$ 52,500	\$ 52,605	\$ 47,500
48000 Other Government and Citizens Groups						
48130	Contributions	\$ 257,421	\$ -	\$ 63,996	\$ 63,996	\$ -
Total Other Sources		\$ 257,421	\$ -	\$ 63,996	\$ 63,996	\$ -
49000 Other Sources						
49600	Proceeds from Sale of Capital Assets	\$ 4,751	\$ -	\$ -	\$ 9,000	\$ -
49700	Insurance Recovery	92,548	0	52,448	52,448	0
49800	Operating Transfers	38,277	40,000	40,000	40,000	40,000
Total Other Sources		\$ 135,576	\$ 40,000	\$ 92,448	\$ 101,448	\$ 40,000
TOTAL REVENUES, GENERAL SCHOOL		\$ 33,674,110	\$ 34,167,838	\$ 34,348,770	\$ 34,423,736	\$ 34,485,632

**GENERAL PURPOSE SCHOOL FUND
FUND 141
STATEMENT OF ESTIMATED EXPENDITURES AND CHANGES IN FUND BALANCE**

		2013	2014			2015
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Proposed Budget
Expenditures						
71100 Regular Instruction Program						
116	Teachers	\$ 10,580,130	\$ 10,547,017	\$ 10,506,827	\$ 10,505,000	\$ 10,543,000
116-SAFE	Teachers	18,251	17,000	19,050	19,050	19,050
117	Career Ladder Program	83,937	84,216	83,216	83,200	72,180
117-TECH	Career Ladder Program	1,000	1,000	1,000	1,000	1,000
127	Career Ladder Extended Contracts	31,180	20,516	22,500	20,516	20,516
128	Homebound Teachers	15,499	15,500	19,320	19,317	15,500
138-TECH	Instructional Computer Personnel	60,392	61,825	61,825	61,825	62,265
163	Educational Assistants	239,156	259,000	259,000	257,500	257,000
189	Other Salaries & Wages	350	20,000	20,000	20,000	20,000
189-PARCC	Other Salaries & Wages (Technology)	15,264	30,000	1,774	1,774	-
195	Certified Substitute Teachers	28,355	30,000	34,000	30,000	30,000
195-OBP	Certified Substitute Teachers		-	960		
198	Non-Certified Substitute Teachers	141,106	165,000	161,000	160,000	165,000
198-OBP	Certified Substitute Teachers		-	3,662	3,662	
201	Social Security	639,231	649,683	631,094	630,000	667,000
201-OBP	Social Security	-	-	247	-	-
201-PARCC	Social Security (Technology)		1,860	94	94	-
201-SAFE	Social Security	1,037	1,054	1,182	1,182	1,182
201-TECH	Social Security	3,440	3,500	3,500	3,500	3,600
204	State Retirement	950,100	969,071	965,251	965,000	984,540
204-PARCC	Social Security (Technology)		-	151		
204-SAFE	State Retirement	1,516	1,510	1,692	1,172	1,722
204-TECH	State Retirement	5,452	5,579	5,579	5,579	5,720
206	Life Insurance	50,528	49,091	49,091	46,771	50,000
206-TECH	Life Insurance	188	188	188	188	188
207	Medical Insurance	1,896,542	1,990,097	1,990,097	2,010,982	2,088,700
207-TECH	Medical Insurance	10,494	11,522	11,522	11,522	11,500
208	Dental Insurance	76,851	80,103	80,103	74,000	75,000
208-TECH	Dental Insurance	272	272	272	272	272
212	Employer Medicare	152,230	154,350	154,350	150,700	155,000
212-OBP	Employer Medicare		-	67		
212-PARCC	Employer Medicare (Technology)		435	22	22	-
212-SAFE	Employer Medicare	243	246	276	276	276
212-TECH	Employer Medicare	805	910	910	910	910
307-TECH	Communication	77,000	96,000	96,000	96,000	96,000
336-TECH	Maintenance & Repair Services-Equipment	53,858	66,795	13,450	13,112	66,795
399	Other Contracted Services	4,406	-	-	-	-
399-TECH	Other Contracted Services	6,612	7,500	11,652	7,500	7,500
429	Instructional Supplies & Materials	160,293	166,600	166,600	166,600	166,600
429-TECH	Instructional Supplies & Materials	1,000	1,000	1,000	1,000	1,000
449	Textbooks	238,577	320,000	300,000	300,000	320,000
499-KOSS	Other Supplies & Materials		-	100		
499-PARCC	Other Supplies & Materials (Technology)		140,000	27,804	27,804	-
499-TECH	Other Supplies & Materials	89,045	93,390	93,390	93,390	93,390
599-FUND	Other Charges - Fund Raiser	29,289	30,000	30,000	30,000	30,000
599-SAFE	Other Charges	405	390	400	400	370
599-TCENT	Other Charges - Teacher Center	1,908	2,000	2,000	2,000	2,000
722-BAND	Regular Instruction Equipment-BAND CHS	12,881	13,000	13,000	13,000	13,000
722-BAND	Regular Instruction Equipment-BAND CMS	1,999	2,000	2,000	2,000	2,000
722-PARCC	Regular Instruction Equipment (Technology)		80,122	222,572	222,038	-
722-TECH	Regular Instruction Equipment	130,861	90,500	143,845	136,107	90,500
	Total Regular Instruction Program	\$ 15,811,680	\$ 16,279,842	\$ 16,213,635	\$ 16,195,966	\$ 16,140,276
71150 Alternative Instruction Program						
599	Other Charges	\$ 15,813	\$ 15,000	\$ 15,000	\$ 11,000	\$ 15,000
	Total Alternative Instruction Program	\$ 15,813	\$ 15,000	\$ 15,000	\$ 11,000	\$ 15,000
71200 Special Education Program						

**GENERAL PURPOSE SCHOOL FUND
FUND 141
STATEMENT OF ESTIMATED EXPENDITURES AND CHANGES IN FUND BALANCE**

		2013	2014			2015
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Proposed Budget
116	Teachers	\$ 1,629,175	\$ 1,720,498	\$ 1,701,498	\$ 1,699,388	\$ 1,761,000
117	Career Ladder Program	16,467	16,700	16,700	14,715	14,715
128	Homebound Teachers	3,730	2,500	8,100	8,093	7,500
163	Educational Assistants	200,945	212,565	212,565	212,500	213,000
171	Speech Pathologist	153,246	212,800	212,800	209,097	138,682
189	Other Salaries & Wages	159,047	135,895	137,985	135,895	137,000
195	Certified Substitute Teachers	1,260	2,500	2,500	2,500	2,500
198	Non-Certified Substitute Teachers	15,478	16,500	16,500	15,500	16,500
201	Social Security	124,378	132,000	132,000	130,000	140,000
204	State Retirement	185,207	203,557	189,432	187,890	204,835
206	Life Insurance	10,559	10,736	10,736	10,900	12,000
207	Medical Insurance	398,961	441,612	444,387	442,070	442,000
208	Dental Insurance	25,029	26,547	26,547	25,500	26,547
212	Employer Medicare	29,485	30,000	30,000	30,114	33,000
336	Maintenance & Repair Services-Equipment	1,181	1,200	1,200	1,200	1,200
399	Other Contracted Services	134,873	130,000	161,586	161,586	130,000
429	Instructional Supplies & Materials	24,137	12,000	12,000	11,613	12,000
499	Other Supplies & Materials	16,882	10,000	16,660	16,660	10,000
599	Other Charges	3,432	1,250	1,250	934	1,250
725	Special Education Equipment	14,696	5,000	5,000	5,000	5,000
Total Special Education Program		\$ 3,148,167	\$ 3,323,860	\$ 3,339,446	\$ 3,321,155	\$ 3,308,729
71300 Vocational Education Program						
116	Teachers	\$ 908,115	\$ 930,900	\$ 930,150	\$ 927,500	\$ 933,500
117	Career Ladder Program	6,000	6,000	5,000	5,000	5,000
163	Educational Assistants	13,730	13,700	14,450	13,700	13,900
195	Substitute Teachers	6,132	1,500	3,000	1,500	1,500
198	Non-Certified Substitue Teachers	10,680	14,000	12,500	12,170	14,000
201	Social Security	55,461	59,000	56,500	56,000	56,500
204	State Retirement	81,516	84,364	83,764	83,000	86,060
206	Life Insurance	4,175	4,209	4,209	4,209	4,209
207	Medical Insurance	156,635	163,900	173,400	172,046	180,292
208	Dental Insurance	6,055	5,952	5,952	5,952	6,000
212	Employer Medicare	13,145	14,000	13,300	13,246	14,000
429	Instructional Supplies & Materials	26,214	30,000	45,942	43,804	30,000
730	Vocational Equipment (Lab)	22,676	18,800	2,858	2,858	18,800
Total Vocational Education Program		\$ 1,310,534	\$ 1,346,325	\$ 1,351,025	\$ 1,340,985	\$ 1,363,761
71400 Student Body Education Program						
189	Other Salaries & Wages	\$ 34,773	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
189-EBB	Other Salaries & Wages	14,706	18,324	18,324	18,324	18,324
201	Social Security	1,911	2,170	2,170	2,170	2,170
201-EBB	Social Security	678	711	711	711	711
204	State Retirement	2,752	2,985	2,985	2,985	2,985
204-EBB	State Retirement	976	1,094	1,094	1,094	1,094
212	Employer Medicare	450	508	508	508	508
212-EBB	Employer Medicare	159	176	176	176	176
599-EBB	Other Charges	8,977	5,221	5,221	5,221	5,221
Total Student Body Education Program		\$ 65,382	\$ 66,189	\$ 66,189	\$ 66,189	\$ 66,189
EBB - Elementary Basketball						
72110 Attendance						
105	Supervisor/Director	\$ 63,509	\$ 64,445	\$ 64,445	\$ 64,445	\$ 64,445
117	Career Ladder Program	1,000	1,000	1,000	1,000	1,000
161	Secretary	28,488	29,185	29,185	29,185	29,450
189	Other Salaries & Wages				0	20,000
195	Substitute Teachers				0	500
198	Non-Certified Substitute Teachers				0	1,000
201	Social Security	5,415	5,865	5,865	5,500	7,200
204	State Retirement	8,156	8,299	8,299	8,299	10,300
206	Life Insurance	369	381	381	381	381

**GENERAL PURPOSE SCHOOL FUND
FUND 141
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		2013	2014			2015
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Proposed Budget
207	Medical Insurance	13,276	15,066	15,066	14,809	15,225
208	Dental Insurance	543	544	544	544	544
212	Employer Medicare	1,266	1,370	1,370	1,285	1,660
355	Travel	1,694	1,800	1,800	1,800	1,800
399-iNOW	Other Contracted Services	11,526	11,750	11,750	11,750	16,000
499	Other Supplies & Materials	1,372	1,200	1,200	1,200	1,200
524	In-Service/Staff Development			0	0	1,400
704	Attendance Equipment	2,364	3,000	3,000	3,000	3,000
	Total Attendance	\$ 138,979	\$ 143,905	\$ 143,905	\$ 143,198	\$ 175,105
72120 Health Services						
105	Supervisor/Director	\$ 53,936	\$ 54,730	\$ 54,989	\$ 54,730	\$ 54,730
117	Career Ladder Program		0	1,000		
131	Medical Personnel	287,224	342,890	316,890	316,460	349,000
131-CSH	Medical Personnel	51,496	50,480	50,480	50,480	51,430
131-SPSVS	Medical Personnel	20,742	21,369	21,369	21,369	21,700
161-CSH	Secretary	12,570	13,500	10,417	10,405	11,875
189	Other Salaries & Wages (Subs)	9,460	10,000	38,360	39,180	14,000
189-CSH	Other Salaries & Wages	978	0	1,511	1,511	0
189-DIAB	Other Salaries & Wages		0	500	500	500
201	Social Security	24,017	27,500	27,500	27,500	29,000
201-DIAB	Social Security		0	47	47	47
201-SPSVS	Social Security	1,251	1,324	1,324	1,324	1,345
204	State Retirement	34,830	39,792	38,192	36,727	41,147
204-DIAB	State Retirement		0	45	45	45
204-SPSVS	State Retirement	1,842	1,898	1,898	1,898	1,962
206	Life Insurance	1,604	1,691	1,691	1,691	1,950
206-SPSVS	Life Insurance	94	96	96	96	96
207	Medical Insurance	68,766	80,750	81,950	81,800	90,500
207-CSH	Medical Insurance	3,000	3,000	3,000	3,000	3,000
207-SPSVS	Medical Insurance	2,931	3,500	3,500	3,500	3,530
208	Dental Insurance	2,580	2,584	2,584	2,716	2,750
208-SPSVS	Dental Insurance	136	136	136	136	136
212	Employer Medicare	5,621	6,000	6,000	6,200	6,975
212-DIAB	Employer Medicare		0	8	8	8
212-SPSVS	Employer Medicare	293	310	310	310	314
307-DIAB	Communication		0	200	200	200
355	Travel	2,591	2,450	2,050	1,609	2,450
355-CSH	Travel	2,091	2,500	6,328	2,500	2,500
399-CSH	Other Contracted Services	3,300			0	0
499	Other Supplies & Materials	7,305	10,000	8,279	7,390	7,390
499-CSH	Other Supplies & Materials	7,565	11,000	8,485	8,010	11,000
499-DIAB	Other Supplies & Materials		0	1,300	1,300	1,300
524	In-Service/Staff Development	240	0		0	0
524-CSH	In-Service/Staff Development	3,090	3,500	3,500	4,513	4,513
599	Other Charges	1,414	1,123	650	640	1,123
599-(504)	Other Charges		4,000	5,200	5,200	5,200
599-BPACK	Other Charges	330	0		2,296	0
599-CSH	Other Charges	910	1,020	1,020	1,020	1,020
599-DIAB	Other Charges		0	200	200	200
735	Health Equipment	248	500	2,980	2,979	3,000
790	Other Equipment (Computer Upgrades)	3,279	646	0	0	646
799-DIAB	Other Capital Outlay			12,600	12,600	12,600
	Total Health Services	\$ 615,731	\$ 698,289	\$ 716,589	\$ 712,090	\$ 739,182
72130 Other Student Support						
117	Career Ladder Program	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
123	Guidance Personnel	513,671	533,000	580,690	577,335	596,000
124	Psychological Personnel	22,757	23,430	23,430	23,430	23,760
161	Secretary	67,151	68,750	68,750	68,750	53,200
189	Other Salaries & Wages	33,287	35,690	0	0	13,050
201	Social Security	37,696	39,500	40,400	40,393	42,500

**GENERAL PURPOSE SCHOOL FUND
FUND 141
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		2013	2014			2015
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Proposed Budget
204	State Retirement	56,457	58,705	60,715	60,712	62,149
206	Life Insurance	2,737	2,900	2,900	2,900	3,000
207	Medical Insurance	116,887	127,000	132,130	132,130	138,000
208	Dental Insurance	4,458	4,459	4,459	4,344	4,459
212	Employer Medicare	8,816	9,300	9,450	9,450	9,900
322	Evaluation & Testing	49,849	50,000	50,000	50,000	50,000
322-SPSVS	Evaluation & Testing	11,038	6,100	22,100	22,100	6,100
355	Travel	1,996	2,000	2,000	2,000	2,000
399	Other Contracted Services	866	1,240	1,240	1,240	1,240
	Total Other Student Support	\$ 930,664	\$ 965,074	\$ 1,001,264	\$ 997,784	\$ 1,008,358
72210 Regular Instruction Program Support						
105	Supervisor/Director	\$ 240,526	\$ 244,500	\$ 246,159	\$ 246,159	\$ 235,575
105-TECH	Supervisor/Director	66,514	67,495	67,495	67,495	67,495
117	Career Ladder Program	7,000	7,000	7,000	6,000	6,000
117-TECH	Career Ladder Program	1,000	1,000	1,000	1,000	1,000
127	Career Ladder Extended Contracts	4,220	6,000	4,016	4,000	6,000
129	Librarians	406,230	417,500	407,529	405,754	452,000
161	Secretary(s)	67,287	65,100	65,100	65,100	65,940
189-TECH	Other Salaries & Wages	74,000	74,000	74,576	74,576	107,500
201	Social Security	38,892	41,000	41,000	41,620	47,000
201-TECH	Social Security	7,787	8,835	8,259	7,827	10,000
204	State Retirement	59,298	65,487	64,547	64,539	69,031
204-TECH	State Retirement	10,406	12,000	12,000	12,165	13,500
206	Life Insurance	2,129	2,419	2,419	2,400	3,150
206-TECH	Life Insurance	594	595	595	595	785
207	Medical Insurance	98,200	107,500	124,100	123,846	139,500
207-TECH	Medical Insurance	35,691	37,500	32,500	31,000	38,200
208	Dental Insurance	5,017	5,787	5,787	5,017	5,300
208-TECH	Dental Insurance	769	816	816	816	1,088
212	Employer Medicare	9,892	10,200	9,800	9,738	11,000
212-TECH	Employer Medicare	1,821	2,066	2,066	1,832	2,550
355-ESL	Travel	708	1,225	1,225	1,225	1,225
355-TECH	Travel	12,843	13,500	18,500	13,500	13,500
355-TRAV	Travel (BRE)	1,028	1,200	1,200	1,200	1,200
355-TRAV	Travel (ITH)	2,331	3,000	3,000	3,000	5,000
355-TRAV	Travel (JOE)	1,238	3,500	3,500	3,500	3,500
355-TRAV	Travel (KRI)		1,200	1,200	1,200	1,200
355-TRAV	Travel (STE)	1,451	1,500	1,500	1,500	1,500
72210 Regular Instruction Program Support (cont'd)						
432	Library Books	24,867	25,000	54,575	54,530	28,000
432	Library Books (CCRA)		0	0	0	0
499	Other Supplies and Materials		0	10,425	4,223	
524	In-Service/Staff Development	15,714	62,500	22,500	22,436	22,500
524-ORB	In-Service/Staff Development		0	40,064	40,064	
524-SAFE	In-Service/Staff Development	500	500	500	500	500
599-ORB	Other Charges		0	750		
599-OTHER	Other Charges (MIS)	5,629	6,500	6,500	6,500	6,500
599-OTHER	Other Charges (REP)		3,500	3,500	3,500	3,500
790	Other Equipment (Libraries)		4,500	5,552	4,500	4,500
	Total Regular Instruction Program Support	\$ 1,203,583	\$ 1,304,425	\$ 1,351,255	\$ 1,332,857	\$ 1,375,239
72220 Special Education Program Support						
105	Supervisor/Director	\$ 65,519	\$ 63,972	\$ 65,304	\$ 65,304	\$ 65,990
117	Career Ladder Program	1,000	1,000	1,000	1,000	1,000
124	Psychological Personnel	133,594	134,710	134,710	134,710	136,100
161	Secretary(s)	18,916	19,200	19,200	19,200	19,200
189	Other Salaries & Wages	2,043	2,400	2,445	2,400	2,400
201	Social Security	12,576	12,500	12,500	12,500	13,900
204	State Retirement	18,343	20,096	20,096	20,096	20,255
206	Life Insurance	571	762	762	762	762

**GENERAL PURPOSE SCHOOL FUND
FUND 141
STATEMENT OF ESTIMATED EXPENDITURES AND CHANGES IN FUND BALANCE**

		2013	2014			2015
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Proposed Budget
207	Medical Insurance	26,452	32,000	33,900	33,899	36,200
208	Dental Insurance	769	1,496	1,496	1,496	1,250
212	Employer Medicare	2,941	2,900	2,900	2,900	3,258
307	Communication	82	4,500	4,500	4,500	5,500
336	Maintenance & Repair Services-Equip	2,688	2,735	1,935	1,815	2,735
355	Travel	7,626	8,000	8,000	8,000	8,000
399	Other Contracted Services		500	255	0	500
499	Other Supplies & Materials	3,434	1,000	2,750	2,000	1,000
524	In-Service/Staff Development	17,739	10,250	6,268	7,527	10,250
599	Other Charges	2,246	1,000	1,000	1,000	1,000
	Total Special Education Program Support	\$ 316,538	\$ 319,021	\$ 319,021	\$ 319,109	\$ 329,300
72230 Vocational Education Program Support						
105	Supervisor/Director	\$ 33,844	\$ 38,500	\$ 38,500	\$ 38,500	\$ 39,600
201	Social Security	2,101	2,387	2,387	2,387	2,455
204	State Retirement	3,005	3,419	3,419	3,419	3,419
206	Life Insurance	100	100	100	100	100
207	Medical Insurance	2,874	3,088	3,088	2,762	3,000
208	Dental Insurance	168	169	169	136	136
212	Employer Medicare	491	555	555	561	570
307	Communication	25	150	150	70	150
355	Travel	2,423	2,400	2,400	2,400	2,400
	Total Voc: Ed. Program Support	\$ 45,032	\$ 50,768	\$ 50,768	\$ 50,335	\$ 51,830
72310 Board of Education						
118	Secretary to Board	\$ 451	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
191	Board and Committee Member Fees	11,795	9,000	11,000	11,000	11,000
201	Social Security	424	635	635	635	635
204	State Retirement	38	110	110	110	110
206	Vision Insurance	3,518	3,600	3,600	3,600	4,000
207	Medical Insurance	187,716	195,000	195,000	195,000	200,000
208	Dental Insurance	9,292	9,300	9,300	9,300	10,000
210	Unemployment Compensation	29,819	40,000	10,931	6,500	7,500
212	Employer Medicare	176	150	150	150	150
305	Audit Services	5,350	7,500	7,500	7,500	8,000
306	Bank Charges	1,214	1,400	1,400	1,400	1,700
320	Dues & Memberships	6,330	6,100	6,100	6,100	6,500
320-SACS	Dues & Memberships	6,141	12,400	6,651	650	1,000
331	Legal Services	20,366	20,000	20,000	10,000	20,000
355	Travel	2,517	3,000	5,500	5,500	5,500
506	Liability Insurance	280,403	301,680	301,680	301,680	245,155
510	Trustee's Commission	252,850	260,000	260,000	260,000	270,000
513	Worker's Compensation Insurance	269,407	312,820	320,163	320,163	218,620
524	In-Service/Staff Development	15,405	15,250	15,250	15,250	15,250
524-SACS	In-Service/Staff Development		0	5,749	5,748	1,500
533	Criminal Investigation of Applicants	5,924	4,200	0	0	0
599	Other Charges	35,754	30,000	34,900	34,307	30,000
599-PASS	Other Charges (CHS)	21,000	21,000	21,000	21,000	21,000
599-PASS	Other Charges (CCMS)	4,989	5,000	10,000	10,000	7,000
790	Other Equipment			4,926	4,926	0
	Total Board of Education	\$ 1,170,879	\$ 1,259,345	\$ 1,252,745	\$ 1,231,719	\$ 1,085,820
72320 Office of the Superintendent						
101	County Official/Administrative Officer	\$ 108,000	\$ 109,621	\$ 109,621	\$ 109,621	\$ 115,105
117	Career Ladder Program	1,000	1,000	1,000	1,000	1,000
161	Secretary(s)	34,444	35,563	35,563	35,563	36,065
162	Administrative Clerical	22,721	24,076	24,076	24,076	24,635
189	Other Salaries & Wages	135	1,500	1,500	1,500	1,500
201	Social Security	10,181	10,200	10,200	10,400	11,000
204	State Retirement	13,754	15,033	15,033	14,820	15,958
206	Life Insurance	512	571	571	571	571
207	Medical Insurance	22,854	24,547	24,547	24,659	26,200

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FUND 141
STATEMENT OF ESTIMATED EXPENDITURES AND CHANGES IN FUND BALANCE**

		2013	2014			2015
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Proposed Budget
208	Dental Insurance	815	816	816	816	816
212	Employer Medicare	2,381	2,490	2,490	2,490	2,500
307	Communication	9,558	8,800	8,800	9,200	12,000
320	Dues & Memberships	2,195	2,400	3,158	3,158	3,500
336	Maintenance & Repair Services-Equipment	15,393	15,000	15,000	15,000	15,000
348	Postal Charges	2,197	2,500	2,500	2,500	2,500
355	Travel	4,611	4,500	4,500	4,500	6,000
435	Office Supplies	9,157	9,000	9,000	9,000	9,000
452	Utilities	26,264	28,000	27,242	27,242	26,000
524	In-Service/Staff Development	5,048	4,000	4,000	4,000	4,000
599	Other Charges	338	0	0	0	0
	Total Office of the Superintendent	\$ 291,556	\$ 299,617	\$ 299,617	\$ 300,116	\$ 313,350
72410 Office of the Principal						
104	Principals	\$ 594,999	\$ 615,500	\$ 616,000	\$ 615,960	\$ 697,500
117	Career Ladder Program	4,000	5,000	6,000	6,000	6,000
119	Accountants/Bookkeepers	52,490	53,500	53,500	53,500	76,480
139	Assistant Principals	297,505	305,000	305,000	304,350	326,000
161	Secretary(s)	273,270	288,000	288,000	279,850	297,000
201	Social Security	71,208	75,000	73,250	73,250	85,000
204	State Retirement	106,962	111,192	111,192	110,300	125,859
206	Life Insurance	5,061	5,200	5,200	5,200	5,800
207	Medical Insurance	214,593	233,500	228,689	218,957	235,500
208	Dental Insurance	7,604	7,610	7,610	7,500	8,200
212	Employer Medicare	16,661	17,500	17,500	17,500	20,000
307	Communication	24,218	23,000	28,100	28,000	38,000
307-SPSVS	Communication	2,412	-	-	-	-
355	Travel	3,063	4,000	4,000	4,000	4,500
435	Office Supplies	5,032	5,050	5,050	5,050	5,550
599-ART	Other Charges	580	0	961	959	1,200
	Total Office of the Principal	\$ 1,679,658	\$ 1,749,052	\$ 1,750,052	\$ 1,730,376	\$ 1,932,589
72510 Fiscal Services						
105	Supervisor/Director	\$ 43,760	\$ 45,435	\$ 45,435	\$ 45,435	\$ 55,000
119	Accountants/Bookkeepers	156,966	157,459	158,334	158,331	152,600
201	Social Security	10,827	11,250	11,250	11,395	12,045
204	State Retirement	15,582	16,205	16,205	16,281	18,371
206	Life Insurance	913	952	952	892	952
207	Medical Insurance	32,013	35,100	35,100	34,564	36,000
208	Dental Insurance	1,358	1,360	1,360	1,360	1,360
212	Employer Medicare	2,819	2,700	2,700	2,843	3,000
355	Travel	381	500	500	500	500
399	Other Contracted Services	18,763	20,500	20,500	20,500	22,000
499	Other Supplies & Materials	2,956	2,500	2,500	2,500	2,500
524	In-Service/Staff Development	1,044	1,200	1,700	1,700	1,700
701	Administration Equipment	-	-	8,114	8,114	1,500
	Total Fiscal Services	\$ 287,383	\$ 295,161	\$ 304,650	\$ 304,415	\$ 307,528
72610 Operation of Plant						
166	Custodial Personnel	\$ 537,000	\$ 550,000	\$ 550,915	\$ 545,000	\$ 580,000
201	Social Security	31,349	32,500	32,500	32,500	33,500
204	State Retirement	40,398	42,340	40,780	40,780	45,000
206	Life Insurance	4,300	4,850	4,850	4,050	4,600
207	Medical Insurance	150,039	161,915	155,815	155,770	168,000
208	Dental Insurance	5,929	5,930	6,520	6,000	6,500
212	Employer Medicare	7,497	7,500	7,500	7,730	7,700
329	Laundry Services	7,080	7,000	7,510	7,308	8,000
415	Electricity	992,799	1,005,000	981,657	988,941	1,213,000
434	Natural Gas	59,667	60,000	73,148	73,148	98,000
442	Propane Gas	4,191	5,000	6,000	5,825	6,500
454	Water and Sewer	64,587	70,000	84,840	84,168	94,000
499	Other Supplies & Materials	94,677	85,000	85,000	85,000	90,000

**GENERAL PURPOSE SCHOOL FUND
FUND 141
STATEMENT OF ESTIMATED EXPENDITURES AND CHANGES IN FUND BALANCE**

		2013	2014			2015
		Audited	Original	Amended	Estimated	Proposed
		Actual	Budget	Budget	Budget	Budget
Total Operation of Plant		\$ 1,999,512	\$ 2,037,035	\$ 2,037,035	\$ 2,036,220	\$ 2,354,800
72620 Maintenance of Plant						
103	Assistant	\$ 16,640	\$ 17,155	\$ 17,155	\$ 17,155	\$ 17,415
105	Supervisor/Director	44,108	45,790	45,790	45,790	45,790
167	Maintenance Personnel	224,376	230,000	231,342	230,000	264,000
189	Other Salaries & Wages	15,000	15,000	15,000	15,000	15,000
201	Social Security	17,586	18,000	18,000	17,828	21,000
204	State Retirement	24,718	24,959	24,959	25,031	26,500
206	Life Insurance	1,531	1,525	1,525	1,467	1,910
207	Medical Insurance	56,473	62,000	62,000	59,541	75,200
208	Dental Insurance	2,172	2,176	2,176	2,176	2,750
212	Employer Medicare	4,113	4,200	4,200	4,169	4,900
307	Communication	3,805	4,000	4,000	4,622	4,700
335	Maintenance & Repair Services-Buildings	7,500	2,000	2,000	2,000	2,000
336	Maintenance & Repair Services-Equipment	9,523	10,000	10,000	10,000	10,000
336-INS	Maintenance & Repair Services (Insurance)		0	33,736	33,736	0
355	Travel		1,000	1,000	1,000	1,000
499	Other Supplies & Materials	135,008	135,000	135,000	135,000	140,000
499-INS	Other Supplies & Materials	2,699	0	17,369	17,369	0
499-PEST	Other Supplies & Materials	27,252	25,000	25,000	24,402	30,000
524	In-Service/Staff Development	200	500	500	500	500
717	Maintenance Equip.	28,435	30,000	30,000	30,000	30,000
Total Maintenance of Plant		\$ 621,138	\$ 628,305	\$ 680,753	\$ 676,786	\$ 692,665
72710 Transportation						
105	Supervisor/Director	\$ 57,877	\$ 59,604	\$ 59,604	\$ 59,604	\$ 60,115
142	Mechanic(s)	134,640	139,100	134,705	134,000	113,900
146	Bus Drivers	610,074	636,500	619,872	619,358	634,100
146-SPSVS	Bus Drivers	153,111	150,000	150,000	148,096	150,000
162	Administrative Clerical	41,261	43,500	43,500	43,500	43,500
201	Social Security	48,979	50,000	49,000	49,000	51,500
201-SPSVS	Social Security	8,792	9,300	9,300	8,550	9,300
204	State Retirement	68,000	75,081	66,581	66,010	72,000
204-SPSVS	State Retirement	12,028	12,780	12,780	12,410	13,170
206	Life Insurance	10,784	11,750	10,550	10,500	10,500
207	Medical Insurance	390,904	420,000	430,300	430,280	456,000
208	Dental Insurance	16,746	16,300	16,300	15,750	16,000
212	Employer Medicare	11,455	12,000	12,000	11,400	12,000
212-SPSVS	Employer Medicare	2,056	2,175	2,175	2,175	2,175
307	Communication	1,894	1,550	1,550	1,820	1,850
329	Laundry Services	5,437	5,400	5,400	5,510	5,510
336	Maintenance & Repair Services-Equipment	229	300	300	300	300
355	Travel	1,634	2,100	2,100	2,100	2,100
399	Other Contracted Services		700	700	700	700
412	Diesel Fuel	280,462	300,000	300,000	300,000	291,000
425	Gasoline	20,560	22,500	22,500	22,500	22,500
435	Office Supplies	1,192	1,000	1,500	1,500	1,500
450	Tires & Tubes	24,837	25,000	36,109	36,109	25,000
452	Utilities	11,800	13,500	14,919	14,919	15,000
453	Vehicle Parts	106,296	110,000	110,000	110,000	110,000
453-INS	Vehicle Parts	9,530	0	0	0	0
524	In-Service/Staff Development	1,042	2,000	2,000	2,000	2,000
599	Other Charges	2,870	5,500	13,895	5,500	5,500
701	Administration Equipment	3,700	3,700	3,700	3,700	3,700
708	Communication Equipment	18,727	0	0	0	0
729	Transportation Equipment (4 Buses)	288,023	0	0	0	0
Total Transportation		\$ 2,344,938	\$ 2,131,340	\$ 2,131,340	\$ 2,117,291	\$ 2,130,920
73300 Community Services						
105-FRC	Supervisor/Director		\$ 6,000	\$ 6,000	\$ 6,000	\$ 50,823
189	Other Salaries & Wages	53,819	50,823	50,823	50,823	6,000
189-DFC	Other Salaries & Wages	41,513	41,251	45,041	41,251	41,251
189-ESP	Other Salaries & Wages	77,425	76,845	73,845	76,845	76,845
189-EST	Other Salaries & Wages	34,594	34,595	36,595	34,595	34,595
189-PFS	Other Salaries & Wages	23,831	23,400	25,308	23,400	23,400

**GENERAL PURPOSE SCHOOL FUND
FUND 141
STATEMENT OF ESTIMATED EXPENDITURES AND CHANGES IN FUND BALANCE**

		2013	2014			2015
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Proposed Budget
201	Social Security	184	370	370	370	370
201-DFC	Social Security	2,488	2,558	2,558	2,558	2,558
201-ESP	Social Security	4,760	4,350	4,350	4,350	4,350
201-EST	Social Security	1,984	2,145	2,145	2,145	2,145
201-FRC	Social Security	3,152	3,151	3,151	3,151	3,151
201-PFS	Social Security	1,478	1,451	1,451	1,451	1,451
204	State Retirement	253	510	510	510	510
204-ESP	State Retirement	1,535	1,335	1,335	1,335	1,335
204-FRC	State Retirement	4,513	4,513	4,513	4,513	4,513
206	Vision/Life Insurance	1,455	0	0	0	1,455
206-DFC	Vision/Life Insurance	60	126	126	126	126
206-EST	Vision/Life Insurance	54	200	200	200	200
206-PFS	Vision/Life Insurance	67	142	142	142	142
207-DFC	Medical Insurance	5,765	8,117	8,117	8,117	8,117
207-EST	Medical Insurance	6,408	10,108	6,608	6,429	10,108
207-PFS	Medical Insurance	3,113	4,800	4,800	4,800	4,800
208	Dental Insurance	3,802	3,802	3,802	3,802	3,802
208-DFC	Dental Insurance		88	88	88	88
208-EST	Dental Insurance		286	286	286	286
212	Employer Medicare	43	85	85	85	85
212-DFC	Employer Medicare	582	598	598	598	598
212-ESP	Employer Medicare	1,113	1,000	1,000	1,000	1,000
212-EST	Employer Medicare	464	501	501	501	501
212-FRC	Employer Medicare	737	737	737	737	737
212-PFS	Employer Medicare	346	339	339	339	339
307-DFC	Communication	1,102	1,332	1,332	1,332	1,332
307-ESP	Communication	489	1,000	500	462	1,000
307-EST	Communication	360	500	500	500	500
307-PFS	Communication	641	960	560	519	960
355-DFC	Travel	2,281	5,000	5,000	5,000	5,000
355-ESP	Travel	2,443	2,600	2,750	2,600	2,600
355-EST	Travel	314	1,000	420	418	1,000
355-ETF	Travel		-	680	680	0
355-PFS	Travel	669	1,558	1,558	1,558	1,558
399	Other Contracted Services	5,331	7,500	7,500	7,500	7,500
399-DFC	Other Contracted Services	29,725	22,436	22,436	22,436	22,436
399-DFCC	Other Contracted Services		0	1,000	1,000	0
399-EST	Other Contracted Services	3,292	3,000	5,232	3,000	3,000
399-ETF	Other Contracted Services		0	3,320	3,320	0
399-PFS	Other Contracted Services	19,356	0	15,564	21,678	0
422-ESP	Food Supplies	8,147	7,500	7,500	7,500	7,500
499-DFC	Other Supplies and Materials	35,403	3,095	14,805	14,800	3,095
499-ESP	Other Supplies and Materials	723	500	4,130	500	500
499-EST	Other Supplies and Materials	12,929	11,267	13,220	13,220	11,267
499-PFS	Other Supplies and Materials	19,979	29,822	15,553	15,589	29,822
524-DFC	In-Service/Staff Development	14,021	10,532	18,032	21,321	10,532
524-ESP	In-Service/Staff Development	400	750	750	750	750
524-EST	In-Service/Staff Development	40	1,000	304	1,000	1,000
524-PFS	In-Service/Staff Development	3,310	5,600	600	500	5,600
599-COUPN	Other Charges	800	0	0	0	0
599-DFC	Other Charges	400	23,617	617	277	23,617
599-ESP	Other Charges	1,992	1,450	1,170	1,450	1,450
599-EST	Other Charges	10,664	6,323	5,114	5,114	6,323
599-FAMILY	Other Charges	3,600	0	150	150	0
599-FRVEG	Other Charges	386	0	0	601	0
599-HELP	Other Charges	475	0	0	0	0
599-LAF	Other Charges	76	0	0	172	0
599-PFS	Other Charges	5,834	5,100	7,297	7,296	5,100
599-WEBB	Other Charges	57	0	0	0	0
799-205	Other Capital Outlay	1,067	0	0	0	0
	Total Community Services	\$ 461,842	\$ 437,668	\$ 443,018	\$ 442,790	\$ 439,123
	73400 Early Childhood Education					
116	Teachers	\$ 311,532	\$ 319,874	\$ 319,874	\$ 319,874	\$ 323,500
124	Psychological Personnel	16,078	21,912	4,712	0	21,912

**GENERAL PURPOSE SCHOOL FUND
FUND 141
STATEMENT OF ESTIMATED EXPENDITURES AND CHANGES IN FUND BALANCE**

		2013	2014			2015
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Proposed Budget
163	Educational Assistants	85,700	87,818	89,018	87,818	89,500
189	Other Salaries & Wages	29,173	30,436	30,436	30,436	19,550
195	Certified Substitute Teachers	755	600	600	600	600
198	Non-Certified Substitute Teachers	5,400	4,500	4,500	4,500	4,500
201	Social Security	23,839	26,270	26,270	26,270	28,400
204	State Retirement	36,521	36,860	36,860	36,860	40,850
206	Life Insurance	997	2,665	2,665	2,665	2,900
207	Medical Insurance	111,751	118,850	118,850	118,850	120,100
212	Employer Medicare	5,902	6,750	6,750	6,750	6,660
307	Communication	3,155	2,700	2,700	2,700	2,700
355	Travel	3,251	2,250	2,250	2,250	2,250
429	Instructional Supplies and Materials	5,540	7,765	7,765	7,765	5,828
499	Other Supplies and Materials	2,283	2,000	8,000	5,979	2,000
599	Other Charges	206	1,150	11,150	9,980	1,150
722	Regular Instruction Equipment		250	250	250	250
790	Other Equipment	5,315	1,000	1,000	1,000	1,000
	Total Early Childhood Education	\$ 647,398	\$ 673,650	\$ 673,650	\$ 664,547	\$ 673,650
76100 Regular Capital Outlay						
707	Building Improvements		\$ -	\$ 23,668	\$ 23,668	\$ -
707-FIRE	Building Improvements		0	9,680	9,680	0
707-INS	Building Improvements		0	65,108	65,000	0
707-ROOF	Building Improvements	918	0	0	0	0
790	Other Equipment		0	5,301	5,301	0
790-INS	Other Equipment	1,473	0	0	0	0
799	Other Capital Outlay	133,113	200,000	161,351	160,000	200,000
799-ROOF	Other Capital Outlay	11,953	0	63,996	64,000	0
	Total Other Capital Outlay	\$ 147,458	\$ 200,000	\$ 329,104	\$ 327,649	\$ 200,000
82130 Principal on Debt						
620	Debt Service Contribution to Primary Govt	\$ 71,429	\$ 71,429	\$ 71,429	\$ 71,429	\$ 71,429
	Total Principal on Debt	\$ 71,429	\$ 71,429	\$ 71,429	\$ 71,429	\$ 71,429
99100 Transfers Out						
590-DFC	Transfers to Other Funds	\$ 6,667	\$ 6,250	\$ 6,250	\$ 6,250	\$ 6,250
590-DIAB	Transfers to Other Funds		0	100	100	100
590-EST	Transfers to Other Funds	3,555	3,733	3,733	3,733	3,733
590-PFS	Transfers to Other Funds	3,987	3,851	3,851	3,851	3,851
	Total Transfers Out	\$ 14,209	\$ 13,834	\$ 13,934	\$ 13,934	\$ 13,934
	TOTAL EXPENDITURES	\$ 33,339,503	\$ 34,309,134	\$ 34,555,424	\$ 34,407,940	\$ 34,788,777
Beginning Fund Balance July 1,					\$ 1,231,699	\$ 1,247,495
Ending Fund Balance June 30,					\$ 1,247,495	\$ 944,350

**CENTRAL CAFETERIA SCHOOL FUND
FUND 143
STATEMENT OF ESTIMATED REVENUES**

		2013	2014			2015
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Proposed Budget
Revenues						
43500 Education Charges						
43521	Lunch Payments - Children	\$ 489,302	\$ 505,000	\$ 505,000	\$ 462,652	\$ 490,000
43522	Lunch Payments - Adults	46,735	48,500	48,500	38,355	42,500
43523	Income From Breakfast	48,939	51,500	51,500	54,341	60,000
43525	A La Carte Sales	219,294	225,000	225,000	237,800	250,000
43990	Other Charges For Services	220	200	200	622	200
	Total Education Charges	\$ 804,490	\$ 830,200	\$ 830,200	\$ 793,770	\$ 842,700
44100 Recurring Items						
44110	Investment Income	\$ 2,300	\$ 2,400	\$ 2,400	\$ 1,489	\$ 1,500
44130	Sale of Materials & Supplies	982	-	-	2,887	-
	Total Recurring Items	\$ 3,282	\$ 2,400	\$ 2,400	\$ 4,376	\$ 1,500
44500 Nonrecurring Items						
44570	Contributions & Gifts	\$ 1,500	\$ -	\$ -	\$ -	\$ -
44990	Other Local Revenues	2,500	-	-	-	-
	Total Nonrecurring Items	\$ 4,000	\$ -	\$ -	\$ -	\$ -
46500 State Education Funds						
46520	School Food Service	\$ 24,949	\$ 25,000	\$ 25,000	\$ 24,720	\$ 25,000
	Total State Education Funds	\$ 24,949	\$ 25,000	\$ 25,000	\$ 24,720	\$ 25,000
46800 Other State Revenues						
46980	Other State Grants	\$ 1,200	\$ -	\$ -	\$ -	\$ -
	Total State Education Funds	\$ 1,200	\$ -	\$ -	\$ -	\$ -
47000 Federal Through State						
47111	USDA School Lunch Program	\$ 1,162,714	\$ 1,200,000	\$ 1,200,000	\$ 1,139,284	\$ 1,175,000
47112	USDA-Commodities	144,761	172,577	172,577	172,576	146,809
47113	Breakfast	414,032	410,000	410,000	429,655	445,000
47114	USDA-Other	6,240	7,500	7,500	4,758	5,500
47990	Other Direct Federal Revenue	-	-	-	-	-
	Total Federal Through State	\$ 1,727,747	\$ 1,790,077	\$ 1,790,077	\$ 1,746,272	\$ 1,772,309
49000 Other Sources (Non-Revenue)						
49700	Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES CENTRAL CAFETERIA		\$2,565,668	\$2,647,677	\$2,647,677	\$2,569,137	\$2,641,509

**CENTRAL CAFETERIA SCHOOL FUND
FUND 143
STATEMENT OF ESTIMATED EXPENDITURES AND CHANGES IN FUND BALANCE**

		2013	2014			2015
<i>Expenditures</i>		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Proposed Budget
73100 Food Service						
105	Supervisor/Director	\$ 60,474	\$ 62,500	\$ 63,067	\$ 62,465	\$ 63,100
119	Accountants/Bookkeepers	32,807	28,200	28,200	28,199	28,500
165	Cafeteria Personnel	680,711	692,750	672,750	663,933	693,500
189	Other Salaries & Wages	15,214	15,000	17,700	17,861	18,000
201	Social Security	45,579	48,000	48,000	43,723	48,000
204	State Retirement	58,049	57,200	57,200	57,176	61,633
206	Life Insurance	7,799	8,213	8,213	3,432	8,200
207	Medical Insurance	277,706	280,000	296,720	295,782	305,000
208	Dental Insurance	11,519	12,000	12,000	1,811	11,500
212	Employer Medicare	10,660	11,000	11,000	10,226	11,000
301	Accounting Services	618	650	650	295	650
307	Communication	1,400	2,500	2,500	1,534	2,500
336	Maintenance & Repair Equipment	12,728	7,500	24,000	24,665	15,000
355	Travel	8,956	12,000	12,000	14,211	15,000
399	Other Contracted Services	10,590	10,500	11,850	13,031	12,000
421	Food Preparation Supplies	89,223	100,000	100,000	102,238	120,000
422	Food Supplies	1,023,617	1,100,000	1,073,863	982,931	1,025,000
435	Office Supplies	5,096	4,500	6,800	6,766	6,500
469	Commodities-USDA	144,761	172,577	172,577	172,576	146,809
499	Other Supplies & Materials	2,029	500	4,500	4,549	5,000
506	Liability Insurance	343	500	500	-	500
524	In-Service/Staff Development	6,819	7,000	9,000	12,250	10,000
599	Other Charges	11,043	15,000	15,000	4,243	10,000
701	Administration Equipment	-	1,000	1,000	455	1,000
710	Food Service Equipment	15,363	40,000	40,000	27,063	75,000
TOTAL EXPENDITURES CENTRAL CAFETERIA		\$ 2,533,104	\$ 2,689,090	\$ 2,689,090	\$ 2,551,417	\$ 2,693,392
Beginning Fund Balance July 1,					\$ 711,829	\$ 729,549
Ending Fund Balance June 30,					\$ 729,549	\$ 677,666