

**Coffee County, Tennessee  
2014 Fiscal Budget  
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**Coffee County, Tennessee**  
**Statement of Estimated Operations**  
**For the Fiscal Year Ending June 30, 2014**

| Fund                                 | Certified<br>Tax Rate | Estimated<br>Unassigned<br>Fund Balance<br>July 1, 2013 | Total<br>Estimated<br>Revenues and<br>Other Sources | Total<br>Recommended<br>Expenditures<br>& Other Uses | Estimated<br>Unassigned<br>Fund Balance<br>June 30, 2014 |
|--------------------------------------|-----------------------|---|---|--|--|
| General Fund 101                     | \$ 0.7038             | 1,342,004   | 15,953,997  | 16,743,171   | \$ 552,830   |
| Solid Waste/Sanitation Fund 116      | 0.1845                | 1,414,445   | 1,459,579   | 1,463,683  | 1,410,341  |
| Ambulance Service Fund 118           | 0.0500                | 23,152  | 2,387,984   | 2,387,084  | 24,052   |
| Local Purpose Tax Fund 120           | 0.2800                | 255,247   | 179,463   | 94,500   | 340,210  |
| Drug Control Fund 122                | -                     | 562,825   | 218,000   | 349,000  | 431,825  |
| Highway/Public Works Fund 131        | -                     | 590,781   | 2,194,850   | 2,547,663  | 237,968  |
| General Purpose School Fund 141      | 1.6496                | 1,231,699   | 34,167,838  | 34,309,134   | 1,090,403  |
| Central Cafeteria Fund 143           | -                     | 775,142   | 2,647,677   | 2,689,090  | 733,729  |
| General Debt Service Fund 151        | 0.1791                | 2,035,651   | 2,323,290   | 1,467,100  | 2,891,841  |
| <u>Rural Debt Service Fund 152</u>   |                       |   |   |  |  |
| Manchester City High School .0747    |                       |   |   |  |  |
| Rural County .1311                   |                       |   |   |  |  |
| <b>Total Rural Debt Service Fund</b> | 0.2058                | 6,642,208   | 3,805,458   | 4,083,844  | 6,363,822  |
| Other Enterprise Operations Fund 259 |                       | 26,705  | 35,113  | 46,550   | 15,268   |
| <b>Total</b>                         | <b>\$ 3.2528</b>      | <b>\$ 14,899,859</b>                                    | <b>\$ 65,373,249</b>                                | <b>\$ 66,180,819</b>                                 | <b>\$ 14,092,289</b>                                     |

**Coffee County, Tennessee**  
**Statement of Estimated Revenue From Current Property Taxes**  
**For the Fiscal Year Ending June 30, 2014**

**Estimated Assessed Valuation**

|                               | <b>Real and<br/>Personal</b> | <b>Public<br/>Utilities</b> | <b>Sub-Total</b>        | <b>Less<br/>Tax Freeze</b> | <b>Total</b>          |
|-------------------------------|------------------------------|-----------------------------|-------------------------|----------------------------|-----------------------|
| Manchester                    | \$ 195,451,173               | \$ 5,565,605                | \$ 201,016,778          | \$ (3,199,675)             | \$ 197,817,103        |
| Tullahoma                     | 368,530,045                  | 6,229,758                   | 374,759,803             | (5,145,700)                | 369,614,103           |
| Coffee County Industrial Park | 64,371,453                   | 2,095,200                   | 66,466,653              | -                          | 66,466,653            |
| Rural                         | 341,787,033                  | 24,082,658                  | 365,869,691             | (9,676,075)                | 356,193,616           |
| <b>Total</b>                  | <b>\$ 970,139,704</b>        | <b>\$ 37,973,221</b>        | <b>\$ 1,008,112,925</b> | <b>\$(18,021,450)</b>      | <b>\$ 990,091,475</b> |

**Estimated Revenue From Current Property Taxes**

| <b>Fund</b>  | <b>Proposed<br/>Tax Rate</b> | <b>Amount of<br/>Levy</b> | <b>Reserved for<br/>Delinquency<br/>4%</b> | <b>Estimated<br/>Collection of<br/>Unfrozen Taxes</b> | <b>Revenue<br/>Per Added<br/>Penny</b> | <b>Total<br/>Frozen<br/>Taxes</b> | <b>Reserved for<br/>Delinquency<br/>4%</b> | <b>Estimated<br/>Collection of<br/>All Taxes</b> | <b>Revenue<br/>Per<br/>Penny</b> |
|--|------------------------------|---------------------------|--|---|--|-----------------------------------|--|--|----------------------------------|
| <b><u>Uniform Property Tax</u></b>                       |                              |                           |  |   |  |                                   |  |  |                                  |
| General  | \$ 0.7038                    | \$ 6,968,264              | \$ (278,731)                               | \$ 6,689,533  |  | \$ 110,255                        | \$ (4,410)                                 | \$ 6,795,378                                     |                                  |
| Ambulance Service  | 0.0500                       | 495,046                   | (19,802)                                   | 475,244   |  | 7,833                             | (313)                                      | 482,764  |                                  |
| School Purposes  | 1.6496                       | 16,332,549                | (653,302)                                  | 15,679,247  |  | 258,421                           | (10,337)                                   | 15,927,331                                       |                                  |
| General Debt Service                                     | 0.1791                       | 1,773,254                 | (70,930)                                   | 1,702,324   |  | 28,057                            | (1,122)                                    | 1,729,259  |                                  |
| <b>Total Uniform Property Tax</b>                        | <b>2.5825</b>                | <b>25,569,113</b>         | <b>(1,022,765)</b>                         | <b>24,546,348</b>                                     | <b>\$ 95,049</b>                       | <b>404,566</b>                    | <b>(16,182)</b>                            | <b>24,934,732</b>                                | <b>\$ 96,553</b>                 |
| <b><u>Manchester Property Tax</u></b>                    |                              |                           |  |   |  |                                   |  |  |                                  |
| Education Debt Service                                   | 0.0747                       | 463,497                   | (18,540)                                   | 444,957   |  | 11,702                            | (468)                                      | 456,191  |                                  |
| <b>Total Manchester Property Tax</b>                     | <b>2.6572</b>                | <b>26,032,610</b>         | <b>(1,041,305)</b>                         | <b>24,991,305</b>                                     | <b>\$ 59,566</b>                       | <b>416,268</b>                    | <b>(16,650)</b>                            | <b>25,390,923</b>                                | <b>\$ 61,070</b>                 |
| <b><u>Rural Property Tax</u></b>                         |                              |                           |  |   |  |                                   |  |  |                                  |
| Rural Debt Service                                       | 0.1311                       | 554,108                   | (22,164)                                   | 531,944   |  | 20,538                            | (822)                                      | 551,660  |                                  |
| Solid Waste/Sanitation                                   | 0.1845                       | 779,808                   | (31,192)                                   | 748,616   |  | 28,903                            | (1,156)                                    | 776,363  |                                  |
| <b>Total Rural Property Tax</b>                          | <b>2.9728</b>                | <b>27,366,526</b>         | <b>(1,094,661)</b>                         | <b>26,271,865</b>                                     | <b>\$ 40,575</b>                       | <b>465,709</b>                    | <b>(18,628)</b>                            | <b>26,718,946</b>                                | <b>\$ 42,079</b>                 |
| <b><u>Coffee County Industrial Park Property Tax</u></b> |                              |                           |  |   |  |                                   |  |  |                                  |
| Special Purpose Tax                                      | 0.2800                       | 186,107                   | (7,444)                                    | 178,663   | <b>\$ 6,381</b>                        | -                                 | -  | 178,663  | <b>\$ 6,381</b>                  |
| <b>Total Industrial Park Property Tax</b>                | <b>\$ 3.2528</b>             | <b>\$ 27,552,633</b>      | <b>\$ (1,102,105)</b>                      | <b>\$ 26,450,528</b>                                  |  | <b>\$ 465,709</b>                 | <b>\$ (18,628)</b>                         | <b>\$ 26,897,609</b>                             |                                  |

**Estimated ADA Allocation**

|                         | <b>Percentage</b> | <b>Estimated<br/>Tax Collection</b> | <b>Revenue<br/>Per<br/>Penny</b> |
|-------------------------|-------------------|-------------------------------------|----------------------------------|
| Coffee County Schools   | 51.2431%          | \$ 8,161,658                        | \$ 49,478                        |
| Tullahoma City Schools  | 34.5095%          | \$ 5,496,442                        | \$ 33,319                        |
| Manchester City Schools | 14.2474%          | \$ 2,269,231                        | \$ 13,756                        |
| <b>Total</b>            | <b>100.0000%</b>  | <b>\$ 15,927,331</b>                | <b>\$ 96,553</b>                 |

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

|   | 2012                | 2013 Budget         |                     | 2013                | 2014                |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | Audited Actual      | Original            | Amended             | Unaudited Actual    | Estimated           |
| <b>LOCAL TAXES</b>                          |                     |                     |                     |                     |                     |
| 40110 Current Property Tax                  | \$ 7,670,997        | \$ 6,625,853        | \$ 6,625,853        | \$ 6,584,920        | \$ 6,795,378        |
| 40120 Trustee's Collections - Prior Year    | 225,543             | 225,000             | 240,000             | 240,525             | 240,000             |
| 40125 Trustee's Collections - Bankruptcy    | 13,432              | 5,000               | 17,500              | 17,842              | 20,000              |
| 40130 Circuit/Clerk and Master Collections  | 115,083             | 65,000              | 65,000              | 106,799             | 107,000             |
| 40140 Interest and Penalty                  | 93,172              | 65,000              | 73,700              | 90,720              | 90,000              |
| 40161 Payments In Lieu of Taxes - T.V.A.    | 572                 | 750                 | 750                 | 488                 | 500                 |
| 40162 Payments In Lieu of Taxes - Local Ut  | 15,292              | -                   | -                   | 2,173               | 2,000               |
| 40210 Local Option Sales Tax                | 297,387             | 290,000             | 290,000             | 317,947             | 320,000             |
| 40250 Litigation Tax - General Tax          | 224,901             | 215,000             | 215,000             | 231,185             | 235,000             |
| 40260 Litigation Tax - General Session Judg | 117,334             | 108,000             | 108,000             | 123,054             | 125,000             |
| 40268 Litigation Tax-Courtroom Security     | 75,785              | 65,000              | 65,000              | 79,455              | 80,000              |
| 40270 Business Tax                          | 882,549             | 800,000             | 800,000             | 885,103             | 880,000             |
| 40320 Bank Excise Tax                       | 99,326              | 99,325              | 102,325             | 102,391             | 110,000             |
| 40350 Interstate Telecommunications Tax     | 1,559               | 2,000               | 2,000               | 2,157               | 2,000               |
| <b>TOTAL LOCAL TAXES</b>                    | <b>\$ 9,832,931</b> | <b>\$ 8,565,928</b> | <b>\$ 8,605,128</b> | <b>\$ 8,784,759</b> | <b>\$ 9,006,878</b> |
| <b>LICENSES &amp; PERMITS</b>               |                     |                     |                     |                     |                     |
| 41140 Cable TV Franchise                    | \$ 126,091          | \$ 120,000          | \$ 120,000          | \$ 132,415          | \$ 130,000          |
| 41520 Building Permits                      | 51,767              | 50,000              | 50,000              | 57,481              | 55,000              |
| 41540 Plumbing Permits                      | 1,310               | 2,000               | 2,000               | 5,075               | 5,000               |
| 41590.AMBL Ambulance Permits                | 8,500               | 10,000              | -                   | -                   | -                   |
| 41590.HVAC HVAC Permits                     | -                   | -                   | -                   | 825                 | 850                 |
| 41590.MHP Mobile Home Permits               | 4,000               | 3,600               | 3,600               | 3,600               | 4,000               |
| 41590.PRF Plan Review Fees                  | -                   | 100                 | 100                 | -                   | 100                 |
| 41590.SPP Swimming Pool Permits             | 1,200               | 700                 | 700                 | 1,700               | 1,500               |
| <b>TOTAL LICENSES &amp; PERMITS</b>         | <b>\$ 192,868</b>   | <b>\$ 186,400</b>   | <b>\$ 176,400</b>   | <b>\$ 201,095</b>   | <b>\$ 196,450</b>   |
| <b>FINES, FORFEITURES, &amp; PENALTIES</b>  |                     |                     |                     |                     |                     |
| <b>Circuit Court</b>                        |                     |                     |                     |                     |                     |
| 42110 Fines                                 | \$ 50,597           | \$ 50,000           | \$ 50,000           | \$ 9,670            | \$ 10,000           |
| 42120 Officers Costs                        | 12,337              | 8,500               | 12,000              | 13,894              | 14,000              |
| 42140 BON Drug Control Fines - Bonnaroo     | 134,249             | 130,000             | 191,690             | 191,280             | 192,000             |
| 42170 Judicial Commissioner Fees            | 1,492               | 2,500               | 2,500               | 1,310               | 1,350               |
| 42180 DUI Treatment Fines                   | 1,745               | 1,650               | 1,650               | 1,000               | 1,000               |
| 42190 Data Entry Fee                        | 37,854              | 200                 | 18,790              | 61,740              | 30,000              |
| 42191 Courtroom Security                    | 208                 | 200                 | 200                 | 181                 | 200                 |
| <b>General Sessions Court</b>               |                     |                     |                     |                     |                     |
| 42310 Fines                                 | 74,506              | 60,000              | 60,000              | 59,097              | 60,000              |
| 42320 Officers Costs                        | 74,084              | 75,000              | 75,000              | 75,309              | 75,000              |
| 42330 Game and Fish Fines                   | 648                 | 500                 | 500                 | 187                 | 200                 |
| 42340 Drug Control Fines                    | 1,560               | 2,000               | 2,000               | 249                 | 250                 |
| 42350 Jail Fees                             | 17,064              | 16,000              | 16,000              | 15,893              | 16,000              |
| 42351 Interpreter Fee                       | 899                 | 2,300               | 2,300               | 244                 | 1,000               |
| 42370 Judicial Commissioner Fees            | 6,426               | 6,000               | 6,000               | 6,176               | 6,200               |
| 42380 DUI Treatment Fines                   | 10,158              | 12,000              | 12,000              | 13,588              | 13,500              |
| 42391 Courtroom Security                    | 3,254               | 2,600               | 2,600               | 2,857               | 3,000               |
| <b>Juvenile Court</b>                       |                     |                     |                     |                     |                     |
| 42410 Fines                                 | 2,221               | 2,000               | 2,000               | 2,139               | 2,000               |
| 42420 Officers Costs                        | 5,185               | 3,900               | 4,900               | 5,687               | 5,500               |
| 42451 Interpreter Fee                       | 95                  | -                   | -                   | -                   | -                   |
| 42470 Judicial Commissioner Fees            | 960                 | 868                 | 868                 | 1,084               | 1,000               |

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

|   | 2012                | 2013 Budget         |                     | 2013                | 2014                |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | Audited Actual      | Original            | Amended             | Unaudited Actual    | Estimated           |
| <b>FINES, FORFEITURES, &amp; PENALTIES (CONT)</b> |                     |                     |                     |                     |                     |
| <b>Chancery Court</b>                             |                     |                     |                     |                     |                     |
| 42520 Officers Costs                              | 2,593               | 3,000               | 3,000               | 4,792               | 4,500               |
| 42530 Data Entry Fee                              | 4,166               | 4,000               | 4,000               | 6,395               | 6,400               |
| 42591 Courtroom Security Fee                      | 5,446               | 4,000               | 4,000               | 5,492               | 5,500               |
| <b>Other Courts - In- County</b>                  |                     |                     |                     |                     |                     |
| 42640 Drug Court Fines                            | 16,809              | 15,000              | 15,000              | 22,704              | 22,000              |
| 42641 Drug Court Fees                             | 36,143              | 36,000              | 36,000              | 37,015              | 37,000              |
| <b>TOTAL FINES, FORFEITURES, &amp; PENALTIES</b>  | <b>\$ 500,698</b>   | <b>\$ 438,218</b>   | <b>\$ 522,998</b>   | <b>\$ 537,982</b>   | <b>\$ 507,600</b>   |
| <b>CHARGES FOR CURRENT SERVICES</b>               |                     |                     |                     |                     |                     |
| 43120.AMBL Patient Charges-Ambulance              | \$ 1,827,592        | \$ -                | \$ -                | \$ -                | \$ -                |
| 43120.JAIL Patient Charges-Jail                   | 2,662               | 2,200               | 7,200               | 7,749               | 7,700               |
| 43170 Work Release Charges for Board              | 1,660               | 2,000               | 2,000               | -                   | 2,000               |
| 43190.MUTT Other General Service Charges          | 1,920               | 1,800               | 1,800               | 5,274               | 5,200               |
| 43320 Subdivision Lot Fees                        | 8,350               | 7,000               | 7,000               | 7,595               | 7,500               |
| 43340 Accounting Fees                             | 16,778              | 20,000              | 20,000              | 17,266              | 17,000              |
| 43350 Copy Fees                                   | 7,156               | 5,500               | 5,500               | 7,413               | 7,400               |
| 43360.LANN Library Fees-Lannom                    | 27,045              | 28,500              | 28,500              | 28,994              | 28,900              |
| 43360.MAN Library Fees-Manchester                 | 31,349              | 31,500              | 31,500              | 24,930              | 25,000              |
| 43365 Archive & Records Mgmt.Fee                  | -                   | 250                 | 250                 | 177                 | 250                 |
| 43366 Greenbelt Late Application Fee              | 50                  | 50                  | 350                 | 350                 | 350                 |
| 43370 Telephone Commissions                       | 45,320              | 40,500              | 63,500              | 71,115              | 72,000              |
| 43390 Constitutional Officer Fees & Comm          | 290                 | -                   | -                   | -                   | -                   |
| 43392 Data Processing Fee - Register              | 16,058              | 16,350              | 16,350              | 16,496              | 16,350              |
| 43393 Probation Fees                              | 271,682             | 280,000             | 280,000             | 253,460             | 270,000             |
| 43394 Data Processing Fee - Sheriff               | 3,591               | 2,500               | 6,000               | 6,841               | 6,800               |
| 43395 Sexual Offender Registration Fees           | 3,300               | 4,500               | 4,500               | 5,250               | 5,000               |
| 43396 Data Processing Fee - County Clerk          | 5,038               | 4,500               | 4,500               | 4,446               | 25,000              |
| 43990.BZA Board Zoning Appeals Fees               | 600                 | 1,000               | 1,000               | 400                 | 200                 |
| 43990.ZCC Zoning Compliance Certificates          | -                   | 1,000               | 1,000               | -                   | 500                 |
| 43990.ZP Temporary Use Permits                    | 40,615              | 42,000              | 42,000              | 51,200              | 51,000              |
| <b>TOTAL CHARGES FOR CURRENT SERVICES</b>         | <b>\$ 2,311,054</b> | <b>\$ 491,150</b>   | <b>\$ 522,950</b>   | <b>\$ 508,957</b>   | <b>\$ 548,150</b>   |
| <b>OTHER LOCAL REVENUES</b>                       |                     |                     |                     |                     |                     |
| 44120 Lease/Rentals                               | \$ 9,880            | \$ 4,380            | \$ 4,380            | \$ 10,380           | \$ 10,380           |
| 44120.COMM Rent of Community Room                 | 4,950               | 5,000               | 5,000               | 4,675               | 5,000               |
| 44120.GWP State Office Rent Pmt.                  | 5,400               | 5,400               | 5,400               | 4,650               | 4,200               |
| 44131 Commissary Sales                            | 6,084               | 7,000               | 7,000               | 6,085               | 6,000               |
| 44140 Sale of Maps (Codes Documents)              | 97                  | 100                 | 100                 | 90                  | 100                 |
| 44170 Miscellaneous Refunds                       | -                   | -                   | -                   | 620                 | -                   |
| 44170.BTY Miscellaneous Refunds-Bounty            | 17,600              | 16,000              | 16,000              | 12,600              | 17,000              |
| 44530 Sale of Equipment                           | 936                 | -                   | 3,000               | 3,239               | -                   |
| 44540 Sale of Property                            | 1,612               | -                   | -                   | -                   | -                   |
| 44560 Damages Recovered from Individual           | 240                 | -                   | 340                 | 490                 | -                   |
| 44570 Contributions & Gifts                       | 268,474             | 280,000             | 280,700             | 282,444             | 310,700             |
| <b>TOTAL OTHER LOCAL REVENUES</b>                 | <b>\$ 315,273</b>   | <b>\$ 317,880</b>   | <b>\$ 321,920</b>   | <b>\$ 325,274</b>   | <b>\$ 353,380</b>   |
| <b>FEEs RECEIVED FROM COUNTY OFFICIALS</b>        |                     |                     |                     |                     |                     |
| 45110 County Clerk                                | \$ 576,718          | \$ 550,000          | \$ 550,000          | \$ 545,768          | \$ 550,000          |
| 45120 Circuit Court Clerk                         | 1,122,991           | 1,100,000           | 1,100,000           | 1,037,792           | 1,050,000           |
| 45150 Clerk and Master                            | 252,703             | 225,000             | 232,380             | 228,666             | 230,000             |
| 45180 Register of Deeds                           | 229,252             | 215,000             | 215,000             | 213,082             | 215,000             |
| 45190 Trustee                                     | 947,367             | 940,000             | 946,952             | 850,532             | 880,000             |
| 45590 Sheriff                                     | 27,197              | 25,000              | 29,000              | 37,962              | 30,000              |
| <b>TOTAL FEES RECEIVED FROM COUNTY OFFICIALS</b>  | <b>\$ 3,156,230</b> | <b>\$ 3,055,000</b> | <b>\$ 3,073,332</b> | <b>\$ 2,913,802</b> | <b>\$ 2,955,000</b> |

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

|   | 2012                 | 2013 Budget          |                      | 2013                 | 2014                 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
|   | Audited Actual       | Original             | Amended              | Unaudited Actual     | Estimated            |
| <b>STATE OF TENNESSEE</b>                           |                      |                      |                      |                      |                      |
| 46110 Juvenile Services Program                     | \$ 14,000            | \$ 15,000            | \$ 15,000            | \$ 14,320            | \$ 15,000            |
| 46190.MAN Other General Government Grants           | -                    | -                    | -                    | -                    | -                    |
| 46210 Law Enforcement Training Program              | 25,200               | 26,000               | 26,000               | 23,400               | 26,000               |
| 46290 Governor's Highway Safety Grant               | 14,169               | -                    | 11,142               | 11,143               | -                    |
| 46390.AGR Farmer's Market AG Grant                  | 1,000                | -                    | 1,000                | 1,000                | 1,000                |
| 46820 Income Tax                                    | 61,917               | 50,000               | 50,000               | 77,420               | 78,000               |
| 46830 Beer Tax                                      | 18,421               | 18,500               | 18,500               | 18,586               | 18,500               |
| 46840 Alcoholic Beverage Tax                        | 74,762               | 75,000               | 75,000               | 77,301               | 77,000               |
| 46850 Mixed Drink Tax                               | 2,429                | 3,000                | 3,000                | 2,705                | 3,000                |
| 46851 State Revenue Sharing - TVA                   | 298,805              | 30,096               | 30,096               | 27,872               | 310,000              |
| 46870 Emergency Hospital-Prisoners                  | -                    | -                    | 537,604              | 537,604              | -                    |
| 46915 Contracted Prisoner Board                     | 882,459              | 750,000              | 775,000              | 745,472              | 775,000              |
| 46950 T.B.I. - Equipment Reimbursement              | 1,690                | 1,600                | 1,600                | 2,200                | 2,000                |
| 46960 Registrar's Salary Supplement                 | 15,164               | 15,164               | 15,164               | 15,164               | 15,164               |
| <b>Other State Grants</b>                           |                      |                      |                      |                      |                      |
| 46980.911 911-Impact payment                        | 69,000               | 70,000               | 70,000               | 70,000               | 70,000               |
| 46980.ARCH State Archives Grant                     | -                    | -                    | 2,345                | 2,345                | -                    |
| 46980.NURSE Local Health Dept.-Nursing Grant        | 576,917              | 687,853              | 687,853              | 561,307              | 711,200              |
| 46990 Other State Revenues                          | 50                   | 50                   | 42,688               | 42,713               | 56,550               |
| <b>TOTAL STATE OF TENNESSEE</b>                     | <b>\$ 2,055,981</b>  | <b>\$ 1,742,263</b>  | <b>\$ 2,361,992</b>  | <b>\$ 2,230,553</b>  | <b>\$ 2,158,414</b>  |
| <b>FEDERAL GOVERNMENT</b>                           |                      |                      |                      |                      |                      |
| 47180 Community Development Block Grant             | \$ -                 | \$ -                 | \$ 125,817           | \$ 94,317            | \$ -                 |
| 47220 Civil Defense Reimbursement                   | -                    | 32,000               | 32,000               | 33,350               | 33,350               |
| 47220.IECGP Communications Grant                    | 58,771               | 43,719               | 45,719               | 56,700               | -                    |
| 47235 Homeland Security Grant                       | 131,641              | -                    | 129,007              | 125,898              | -                    |
| 47590 Other Federal through State                   | 10,160               | -                    | -                    | -                    | -                    |
| 47715 Tax Credit Bond Rebate                        | 73,381               | 146,720              | 146,725              | 146,752              | 146,725              |
| 47990.PRI Primary Election Reimbursement            | 55,472               | -                    | -                    | -                    | -                    |
| <b>TOTAL FEDERAL GOVERNMENT</b>                     | <b>\$ 329,425</b>    | <b>\$ 222,439</b>    | <b>\$ 479,268</b>    | <b>\$ 457,018</b>    | <b>\$ 180,075</b>    |
| <b>OTHER GOVERNMENT &amp; CITIZENS GROUPS</b>       |                      |                      |                      |                      |                      |
| 48130 Contributions-DOG                             | \$ 165               | \$ 150               | \$ 150               | \$ 140               | \$ 150               |
| 48130.LANN Contributions-Lannom Library             | 10,400               | 10,400               | 10,400               | 10,400               | 10,400               |
| 48130.MAN Contributions-Manchester Library          | 11,000               | 11,000               | 12,000               | 12,000               | 12,000               |
| 48140 Contracted Services (Assessor)                | 6,325                | 7,500                | 7,500                | 5,655                | 6,000                |
| 48610.LANN Donations-Lannom Library                 | 8,706                | 8,000                | 8,000                | 5,196                | 6,000                |
| 48610.MAN Donations-Manchester Library              | 10,633               | 9,000                | 9,000                | 13,288               | 13,500               |
| <b>TOTAL OTHER GOVERNMENT &amp; CITIZENS GROUPS</b> | <b>\$ 47,229</b>     | <b>\$ 46,050</b>     | <b>\$ 47,050</b>     | <b>\$ 46,679</b>     | <b>\$ 48,050</b>     |
| <b>OTHER SOURCES (NON-REVENUE)</b>                  |                      |                      |                      |                      |                      |
| 49700 Insurance Recovery                            | \$ 14,887            | \$ -                 | \$ 24,978            | \$ 15,165            | \$ -                 |
| <b>TOTAL OTHER SOURCES (NON-REVENUE)</b>            | <b>\$ 14,887</b>     | <b>\$ -</b>          | <b>\$ 24,978</b>     | <b>\$ 15,165</b>     | <b>\$ -</b>          |
| <b>TOTAL GENERAL FUND REVENUES</b>                  | <b>\$ 18,756,576</b> | <b>\$ 15,065,328</b> | <b>\$ 16,136,016</b> | <b>\$ 16,021,284</b> | <b>\$ 15,953,997</b> |

**FUND 101  
GENERAL FUND  
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS**

|  |                                       | 2012              | 2013 Budget       |                   | 2013              | 2014              |
|--|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|  |                                       | Audited Actual    | Original          | Amended           | Unaudited Actual  | Estimated         |
| <b>51100 COUNTY COMMISSION</b>             |                                       |                   |                   |                   |                   |                   |
| 191  | Board and Committee Members Fees      | \$ 20,295         | \$ 21,000         | \$ 21,000         | \$ 18,300         | \$ 21,000         |
| 201  | Social Security                       | 1,552             | 1,610             | 1,610             | 1,400             | 1,610             |
| 305  | Audit Services                        | 15,839            | 15,839            | 15,839            | 15,839            | 16,000            |
| 320  | Dues and Memberships                  | 1,950             | 2,000             | 2,000             | 1,700             | 2,000             |
| 334  | Maintenance Agreements                | 750               | 750               | 750               | 524               | 1,000             |
| 349  | Printing Stationary and Forms         | 576               | 750               | 350               | 302               | 234               |
| 355  | Travel                                | 8,922             | 5,000             | 5,400             | 5,362             | 5,000             |
| <b>TOTAL COUNTY COMMISSION</b>             |                                       | <b>\$ 49,884</b>  | <b>\$ 46,949</b>  | <b>\$ 46,949</b>  | <b>\$ 43,427</b>  | <b>\$ 46,844</b>  |
| <b>51210 BOARD OF EQUALIZATION</b>         |                                       |                   |                   |                   |                   |                   |
| 191  | Board and Committee Members Fees      | \$ 1,529          | \$ 4,000          | \$ 4,000          | \$ 1,386          | \$ 1,977          |
| 201  | Social Security                       | 91                | 306               | 306               | 80                | 153               |
| <b>TOTAL BOARD OF EQUALIZATION</b>         |                                       | <b>\$ 1,620</b>   | <b>\$ 4,306</b>   | <b>\$ 4,306</b>   | <b>\$ 1,466</b>   | <b>\$ 2,130</b>   |
| <b>51240 OTHER BOARDS &amp; COMMITTEES</b> |                                       |                   |                   |                   |                   |                   |
| 191  | Board and Committee Members Fees      | \$ 31,000         | \$ 22,000         | \$ 19,000         | \$ 18,600         | \$ 22,000         |
| 201  | Social Security                       | 2,372             | 1,685             | 1,685             | 1,423             | 1,685             |
| 355  | Travel                                | 519               | 1,000             | 1,000             | 289               | 731               |
| <b>TOTAL OTHER BOARDS &amp; COMMITTEES</b> |                                       | <b>\$ 33,891</b>  | <b>\$ 24,685</b>  | <b>\$ 21,685</b>  | <b>\$ 20,312</b>  | <b>\$ 24,416</b>  |
| <b>51300 COUNTY MAYOR</b>                  |                                       |                   |                   |                   |                   |                   |
| 101  | County Official/Administrative Office | \$ 80,226         | \$ 81,510         | \$ 81,510         | \$ 81,510         | \$ 85,268         |
| 161  | Secretary                             | 31,047            | 31,979            | 34,033            | 34,032            | 34,945            |
| 162  | Clerical Personnel                    | 7,051             | 15,172            | 2,942             | -                 | 5,000             |
| 169  | Part-Time Personnel                   | 4,295             | 4,200             | 4,200             | 3,879             | 4,200             |
| 201  | Social Security                       | 9,015             | 9,845             | 9,845             | 8,505             | 9,511             |
| 204  | Retirement                            | 10,507            | 9,669             | 9,845             | 9,844             | 10,242            |
| 207  | Medical Insurance                     | 9,053             | 6,000             | 6,000             | 5,901             | 6,308             |
| 208  | Dental Insurance                      | 580               | 550               | 550               | 516               | 550               |
| 210  | Unemployment Insurance                | 72                | 150               | 150               | 90                | 225               |
| 307  | Communication                         | 6,484             | 6,800             | 6,800             | 6,758             | 7,000             |
| 320  | Dues and Memberships                  | 13,975            | 14,075            | 14,075            | 13,222            | 13,171            |
| 332  | Legal Notices, Recording and Court C  | 2,000             | 2,200             | 4,200             | 4,122             | 4,000             |
| 334  | Maintenance Agreements                | 2,725             | 2,600             | 2,600             | 2,497             | 2,500             |
| 349  | Printing, Stationery and Forms        | 165               | 500               | 250               | -                 | 500               |
| 355  | Travel                                | -                 | 1,000             | 500               | -                 | 500               |
| 435  | Office Supplies                       | 1,597             | 2,000             | 1,500             | 1,500             | 500               |
| 599  | Other Charges                         | 5,000             | 5,000             | 4,250             | 4,050             | 4,500             |
| <b>TOTAL COUNTY MAYOR</b>                  |                                       | <b>\$ 183,794</b> | <b>\$ 193,250</b> | <b>\$ 183,250</b> | <b>\$ 176,425</b> | <b>\$ 188,920</b> |
| <b>51400 COUNTY ATTORNEY</b>               |                                       |                   |                   |                   |                   |                   |
| 101  | County Official/Administrative Office | \$ 4,800          | \$ 4,800          | \$ 4,800          | \$ 4,800          | \$ 4,800          |
| 331  | Legal Services                        | 39,661            | 45,200            | 40,200            | 40,200            | 41,490            |
| 599  | Other Charges                         | -                 | -                 | 7,380             | 7,380             | -                 |
| <b>TOTAL COUNTY ATTORNEY</b>               |                                       | <b>\$ 44,461</b>  | <b>\$ 50,000</b>  | <b>\$ 52,380</b>  | <b>\$ 52,380</b>  | <b>\$ 46,290</b>  |
| <b>51500 ELECTION COMMISSION</b>           |                                       |                   |                   |                   |                   |                   |
| 101  | County Official/Administrative Office | \$ 62,515         | \$ 63,515         | \$ 63,515         | \$ 63,515         | \$ 66,443         |
| 106  | Deputy (s))                           | 69,278            | 59,215            | 60,088            | 60,087            | 60,990            |
| 162  | Clerical Personnel                    | 8,547             | 8,000             | 7,127             | 6,398             | 9,000             |
| 187  | Overtime                              | 75                | 3,150             | 3,150             | 1,581             | 3,150             |
| 192  | Election Commission                   | 6,687             | 15,000            | 12,200            | 9,089             | 10,000            |
| 193  | Election Workers                      | 28,725            | 62,200            | 64,200            | 63,606            | 43,000            |
| 201  | Social Security                       | 11,593            | 11,750            | 12,550            | 12,513            | 10,678            |
| 204  | Retirement                            | 10,365            | 10,100            | 10,625            | 10,581            | 11,000            |
| 207  | Medical Insurance                     | 17,264            | 15,650            | 14,870            | 14,867            | 16,500            |
| 208  | Dental Insurance                      | 991               | 850               | 610               | 608               | 850               |
| 210  | Unemployment Insurance                | 435               | 900               | 860               | 659               | 500               |



**FUND 101  
GENERAL FUND  
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS**

|                                  |                                       | 2012              | 2013 Budget       |                   | 2013              | 2014              |
|----------------------------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                  |                                       | Audited Actual    | Original          | Amended           | Unaudited Actual  | Estimated         |
| 307                              | Communication                         | 4,138             | 4,000             | 4,535             | 4,516             | 4,200             |
| <b>51500</b>                     | <b>ELECTION COMMISSION (CONT)</b>     |                   |                   |                   |                   |                   |
| 330                              | Operating Leases                      | 1,319             | 2,400             | 2,400             | 1,492             | 2,400             |
| 332                              | Legal Notices, Recording and Court C  | 38,476            | 40,838            | 40,802            | 37,425            | 41,402            |
| 334                              | Maintenance Agreements                | 20,714            | 23,000            | 22,060            | 18,397            | 20,000            |
| 336                              | Maintenance & Repair Services - Equ   | 4,063             | 5,000             | 5,000             | 4,860             | 7,000             |
| 348                              | Postal Charges                        | -                 | -                 | 1,410             | 1,410             | -                 |
| 355                              | Travel                                | 2,264             | 3,000             | 3,000             | 2,438             | 3,000             |
| 399                              | Other Contracted Services             | 1,742             | 2,000             | 4,000             | 3,400             | 2,000             |
| 435                              | Office Supplies                       | 5,371             | 6,000             | 4,000             | 3,870             | 6,000             |
| 452                              | Utilities                             | 235               | 600               | 365               | 243               | -                 |
| 524                              | In Service & Staff Development        | 300               | 300               | 65                | -                 | 300               |
| 709                              | Data Processing Equipment             | 11,159            | -                 | 5,036             | 5,036             | 5,000             |
| 731                              | Voting Machines                       | 10,160            | -                 | -                 | -                 | -                 |
| <b>TOTAL ELECTION COMMISSION</b> |                                       | <b>\$ 316,414</b> | <b>\$ 337,468</b> | <b>\$ 342,468</b> | <b>\$ 326,589</b> | <b>\$ 323,413</b> |
| <b>51600</b>                     | <b>REGISTER OF DEEDS</b>              |                   |                   |                   |                   |                   |
| 101                              | County Official/Administrative Office | \$ 69,461         | \$ 70,572         | \$ 70,572         | \$ 70,572         | \$ 73,825         |
| 106                              | Deputy Clerks                         | 102,956           | 105,618           | 105,618           | 73,018            | 107,805           |
| 201                              | Social Security                       | 12,885            | 13,475            | 13,475            | 10,727            | 10,929            |
| 204                              | Retirement                            | 11,920            | 15,050            | 14,450            | 8,993             | 15,475            |
| 207                              | Medical Insurance                     | 20,986            | 22,444            | 21,894            | 15,960            | 23,566            |
| 208                              | Dental Insurance                      | 1,032             | 1,080             | 1,080             | 774               | 1,080             |
| 210                              | Unemployment Insurance                | 216               | 300               | 300               | 203               | 300               |
| 307                              | Communication                         | 1,816             | 1,200             | 1,840             | 1,839             | 1,800             |
| 320                              | Dues and Memberships                  | -                 | -                 | -                 | -                 | 800               |
| 330                              | Operating Leases                      | 13,886            | 15,000            | 16,900            | 16,889            | 15,000            |
| 334                              | Maintenance Agreements                | 3,070             | 4,000             | 3,960             | 3,131             | 4,000             |
| 399                              | Other Contracted Services             | 3,500             | 3,500             | 3,500             | 3,500             | 3,500             |
| 411                              | Data Processing Supplies              | 1,473             | 4,000             | 3,650             | 3,106             | 4,000             |
| 435                              | Office Supplies                       | 3,248             | 4,000             | 3,000             | 2,918             | 4,000             |
| 524                              | In Service & Staff Development        | -                 | -                 | -                 | -                 | 3,000             |
| <b>TOTAL REGISTER OF DEEDS</b>   |                                       | <b>\$ 246,448</b> | <b>\$ 260,239</b> | <b>\$ 260,239</b> | <b>\$ 211,630</b> | <b>\$ 269,080</b> |
| <b>51750</b>                     | <b>CODES &amp; SAFETY</b>             |                   |                   |                   |                   |                   |
| 103                              | Chief Inspector                       | \$ -              | \$ -              | \$ -              | \$ -              | \$ 29,250         |
| 105                              | Supervisor/Director                   | 10,506            | -                 | -                 | -                 | 40,000            |
| 108                              | Investigator (Property Maintenance)   | 26,519            | 33,045            | 42,172            | 41,812            | -                 |
| 169                              | Part-Time Personnel                   | 13,450            | 17,000            | 7,873             | 7,343             | -                 |
| 201                              | Social Security                       | 4,006             | 3,446             | 3,946             | 3,573             | 5,298             |
| 204                              | State Retirement                      | 3,288             | 2,935             | 2,405             | -                 | 2,492             |
| 207                              | Medical Insurance                     | 3,748             | 5,400             | 5,400             | 1,488             | 4,465             |
| 208                              | Dental Insurance                      | 277               | 275               | 275               | 236               | 258               |
| 210                              | Unemployment Insurance                | 144               | 150               | 180               | 180               | 180               |
| 307                              | Communications                        | 1,110             | 1,620             | 1,170             | 891               | 780               |
| 308                              | Consultants                           | 940               | 2,500             | 4,618             | 4,573             | 1,000             |
| 320                              | Dues & Subscriptions                  | 159               | 600               | 600               | 161               | 600               |
| 330                              | Operating Lease Payments              | 1,194             | -                 | -                 | -                 | -                 |
| 332                              | Legal Notices                         | 1,067             | 1,200             | 1,200             | 815               | 793               |
| 334                              | Maintenance Agreements                | -                 | -                 | -                 | -                 | 1,500             |
| 337                              | Maintenance & Repair-Office           | 277               | 1,000             | 200               | -                 | -                 |
| 338                              | Vehicle Maintenance                   | 113               | 1,500             | 1,500             | 893               | 1,500             |
| 348                              | Postal Charges                        | -                 | 650               | 32                | -                 | -                 |
| 349                              | Printing, Stationery, & Forms         | 97                | 1,000             | 1,000             | 788               | 1,000             |
| 355                              | Travel                                | -                 | 3,500             | 3,500             | -                 | 1,000             |
| 425                              | Gasoline                              | 2,468             | 3,500             | 3,500             | 2,016             | 2,500             |
| 435                              | Office Supplies                       | 395               | 1,000             | 1,950             | 1,945             | 1,300             |
| 524                              | Staff Development & Licensing         | -                 | 2,000             | 2,000             | 745               | 2,000             |
| 709                              | Data Processing Equipment             | 2,399             | 2,500             | 2,000             | 1,192             | -                 |

**FUND 101  
GENERAL FUND  
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS**

|   | 2012              | 2013 Budget       |                   | 2013              | 2014              |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
|   | Audited Actual    | Original          | Amended           | Unaudited Actual  | Estimated         |
| 719 Office Equipment                            | -                 | 700               | -                 | -                 | -                 |
| <b>TOTAL CODES &amp; SAFETY</b>                 | <b>\$ 72,158</b>  | <b>\$ 85,521</b>  | <b>\$ 85,521</b>  | <b>\$ 68,651</b>  | <b>\$ 95,916</b>  |
| <b>51800 COUNTY BUILDINGS</b>                   |                   |                   |                   |                   |                   |
| 105 Supervisor/Director                         | \$ 46,203         | \$ 46,203         | \$ 46,203         | \$ 46,203         | \$ 47,590         |
| 140 Salary Supplement                           | -                 | 4,000             | 4,000             | -                 | 4,000             |
| 166 Custodial Personnel                         | 46,078            | 20,726            | 20,726            | 20,726            | 21,347            |
| 167 Maintenance Personnel                       | 107,496           | 116,354           | 116,354           | 111,125           | 78,564            |
| 169 Part-Time Personnel                         | -                 | 10,000            | 10,000            | -                 | -                 |
| 187 Overtime Pay                                | 8,850             | 13,500            | 13,500            | 11,670            | 13,500            |
| 201 Social Security                             | 15,926            | 16,250            | 16,250            | 13,790            | 12,376            |
| 204 State Retirement                            | 17,146            | 17,235            | 17,235            | 15,200            | 14,058            |
| 207 Medical Insurance                           | 24,573            | 28,700            | 28,640            | 12,701            | 15,500            |
| 208 Dental Insurance                            | 1,633             | 1,575             | 1,635             | 1,633             | 1,592             |
| 210 Unemployment Insurance                      | 538               | 550               | 550               | 539               | 540               |
| 307 Communication                               | 27,301            | 30,000            | 30,200            | 30,079            | 30,000            |
| 312 Contracts with Private Agencies             | -                 | 2,000             | 500               | -                 | 2,000             |
| 320 Dues and Memberships                        | -                 | 250               | 250               | -                 | 250               |
| 334.AMBL Maintenance Agreements - Ambulance     | 6,191             | 10,000            | 10,000            | 8,738             | 8,000             |
| 334.JAIL Maintenance Agreements - Jail          | 26,991            | 57,000            | 57,000            | 51,385            | 55,000            |
| 335 Maintenance and Repair Services - Buildings | 87,367            | 90,000            | 104,970           | 104,966           | 87,669            |
| 336 Maintenance and Repair Services - Equipment | 4,811             | 5,700             | 4,200             | 4,187             | 5,500             |
| 338 Maintenance and Repair Services - Vehicles  | 830               | 4,000             | 959               | 621               | 4,000             |
| 347 Pest Control                                | 3,420             | 4,000             | 4,000             | 3,095             | 4,000             |
| 359 Disposal Fees                               | 170               | 500               | 500               | 176               | 500               |
| 399 Other Contracted Services                   | 22,682            | 39,600            | 41,100            | 40,992            | 36,600            |
| 410 Custodial Supplies                          | 16,957            | 17,000            | 16,695            | 16,695            | 17,000            |
| 411 Data Processing Supplies                    | 5,214             | 8,000             | 8,000             | 7,166             | -                 |
| 415 Electricity                                 | 119,000           | 119,000           | 125,000           | 124,843           | 122,000           |
| 425 Gasoline                                    | 6,004             | 8,000             | 8,000             | 5,824             | 8,000             |
| 434 Natural Gas                                 | 31,004            | 32,000            | 24,705            | 24,704            | 28,000            |
| 435 Office Supplies                             | 679               | 1,134             | 1,134             | 1,134             | 1,200             |
| 451 Uniforms                                    | 470               | 750               | 750               | -                 | 500               |
| 454 Water and Sewer                             | 5,500             | 5,500             | 5,700             | 5,593             | 5,500             |
| 499 Other Supplies and Materials                | -                 | 500               | 500               | -                 | 500               |
| 524 In-Service/Staff Development                | -                 | 500               | 500               | -                 | 500               |
| 717 Maintenance Equipment                       | 3,521             | -                 | -                 | -                 | 6,500             |
| 790 Other Equipment                             | 279               | -                 | -                 | -                 | 10,000            |
| <b>TOTAL COUNTY BUILDINGS</b>                   | <b>\$ 636,832</b> | <b>\$ 710,527</b> | <b>\$ 719,756</b> | <b>\$ 663,785</b> | <b>\$ 642,286</b> |
| <b>51900 OTHER GENERAL ADMINISTRATION</b>       |                   |                   |                   |                   |                   |
| 307 Communication                               | \$ 4,985          | \$ 5,000          | \$ 6,350          | \$ 6,327          | \$ 5,000          |
| 317 Data Processing Services                    | 8,967             | 14,000            | 10,150            | 6,518             | 60,500            |
| 334 Maintenance Agreements                      | 24,974            | 20,000            | 20,000            | 14,799            | 25,000            |
| 348 Postal Charges                              | 54,004            | 55,000            | 57,500            | 57,500            | 55,000            |
| <b>TOTAL OTHER GENERAL ADMINISTRATION</b>       | <b>\$ 92,931</b>  | <b>\$ 94,000</b>  | <b>\$ 94,000</b>  | <b>\$ 85,144</b>  | <b>\$ 145,500</b> |
| <b>51910 PRESERVATION OF RECORDS-ARCHIVES</b>   |                   |                   |                   |                   |                   |
| 499 Other Supplies & Materials                  | \$ -              | \$ 250            | \$ 250            | \$ -              | \$ 250            |
| 599 State Grant-Supplies, etc.                  | -                 | -                 | 2,345             | 2,335             | -                 |
| <b>TOTAL PRESERVATION OF RECORDS</b>            | <b>\$ -</b>       | <b>\$ 250</b>     | <b>\$ 2,595</b>   | <b>\$ 2,335</b>   | <b>\$ 250</b>     |
| <b>52100 ACCOUNTS &amp; BUDGETS</b>             |                   |                   |                   |                   |                   |
| 105 Supervisor/Director                         | \$ 67,537         | \$ 69,006         | \$ 69,006         | \$ 69,006         | \$ 73,837         |
| 119 Accountants/Bookkeepers                     | 167,024           | 173,907           | 174,990           | 174,990           | 209,383           |
| 169 Part-time Personnel (EMS)                   | 4,019             | -                 | -                 | -                 | -                 |
| 201 Social Security                             | 18,031            | 18,585            | 18,213            | 18,212            | 21,666            |
| 204 State Retirement                            | 18,384            | 20,697            | 20,789            | 20,789            | 22,026            |
| 207 Medical Insurance                           | 23,632            | 23,550            | 23,147            | 23,141            | 29,728            |

**FUND 101  
GENERAL FUND  
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS**

|   |                                       | 2012                      | 2013 Budget               |                           | 2013                      | 2014                      |
|---|---------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
|   |                                       | Audited<br>Actual         | Original                  | Amended                   | Unaudited<br>Actual       | Estimated                 |
| 208   | Dental Insurance                      | 1,440                     | 1,550                     | 1,550                     | 1,547                     | 1,825                     |
| 210   | Unemployment Insurance                | 484                       | 550                       | 550                       | 540                       | 630                       |
| 306   | Bank Charges (EMS accounts)           | 853                       | -                         | -                         | -                         | -                         |
| <b>52100</b>  | <b>ACCOUNTS &amp; BUDGETS (CONT)</b>  |                           |                           |                           |                           |                           |
| 307   | Communication                         | 1,675                     | 1,500                     | 1,500                     | 1,175                     | 1,500                     |
| 320   | Dues and Memberships                  | 615                       | 655                       | 655                       | 530                       | 655                       |
| 332   | Legal Notices, Recording and Court C  | 6,500                     | 5,000                     | 4,600                     | 2,493                     | 5,000                     |
| 334   | Maintenance Agreements                | 12,002                    | 12,325                    | 12,325                    | 12,280                    | 14,073                    |
| 338   | Maintenance and Repair Service - Ve   | 494                       | 250                       | 250                       | -                         | -                         |
| 399   | Other Contracted Services             | 4,237                     | 1,000                     | 1,000                     | 78                        | -                         |
| 425   | Gasoline                              | 64                        | 250                       | 250                       | 244                       | -                         |
| 435   | Office Supplies                       | 7,299                     | 7,000                     | 7,000                     | 6,827                     | 7,000                     |
| 524   | In-Service/Staff Development          | 2,700                     | 3,700                     | 3,700                     | 3,520                     | 4,000                     |
| <b>TOTAL ACCOUNTS &amp; BUDGETS' OFFICE . . . . .</b> |                                       | <b>\$ . . . 336,990 .</b> | <b>\$ . . . 339,525 .</b> | <b>\$ . . . 339,525 .</b> | <b>\$ . . . 335,370 .</b> | <b>\$ . . . 391,323 .</b> |
| <b>52300</b>  | <b>PROPERTY ASSESSOR</b>              |                           |                           |                           |                           |                           |
| 101   | County Official/Administrative Office | \$ 69,461                 | \$ 70,572                 | \$ 70,572                 | \$ 70,572                 | \$ 73,825                 |
| 162   | Clerical Personnel                    | 157,489                   | 148,902                   | 148,902                   | 148,902                   | 151,434                   |
| 196   | In-Service Training                   | -                         | 500                       | 500                       | -                         | 500                       |
| 201   | Social Security                       | 17,715                    | 16,790                    | 16,790                    | 16,604                    | 17,232                    |
| 204   | State Retirement                      | 20,153                    | 19,391                    | 19,391                    | 18,699                    | 19,192                    |
| 207   | Medical Insurance                     | 26,262                    | 21,890                    | 21,890                    | 21,296                    | 22,985                    |
| 208   | Dental Insurance                      | 1,655                     | 1,986                     | 1,986                     | 1,547                     | 2,085                     |
| 210   | Unemployment Insurance                | 360                       | 450                       | 450                       | 450                       | 500                       |
| 305   | Audit Services                        | 24,955                    | 25,000                    | 25,000                    | 24,845                    | 25,000                    |
| 307   | Communication                         | 1,611                     | 2,400                     | 2,400                     | 1,831                     | 2,400                     |
| 317   | Data Processing Services              | 23,556                    | 26,000                    | 26,000                    | 24,291                    | 22,175                    |
| 320   | Dues and Memberships                  | 1,500                     | 1,500                     | 1,500                     | 1,500                     | 1,700                     |
| 334   | Maintenance Agreements                | 382                       | 500                       | 500                       | 362                       | 500                       |
| 338   | Maintenance and Repair - Vehicles     | 423                       | 1,000                     | 1,000                     | 600                       | 1,000                     |
| 349   | Printing, Stationery and Forms        | 233                       | 1,000                     | 1,000                     | 493                       | 1,000                     |
| 425   | Gasoline                              | 3,489                     | 4,500                     | 4,500                     | 4,264                     | 4,500                     |
| 435   | Office Supplies                       | 407                       | 1,000                     | 1,000                     | 964                       | 1,000                     |
| 718   | Motor Vehicles                        | 21,423                    | -                         | -                         | -                         | -                         |
| <b>TOTAL PROPERTY ASSESSOR'S OFFICE . . . . .</b>     |                                       | <b>\$ . . . 371,075 .</b> | <b>\$ . . . 343,381 .</b> | <b>\$ . . . 343,381 .</b> | <b>\$ . . . 337,220 .</b> | <b>\$ . . . 347,028 .</b> |
| <b>52310</b>  | <b>REAPPRAISAL PROGRAM</b>            |                           |                           |                           |                           |                           |
| 189   | Other Salaries & Wages                | \$ -                      | \$ 4,617                  | \$ 18,617                 | \$ 10,134                 | \$ 15,000                 |
| 201   | Social Security                       | -                         | 383                       | 1,454                     | 775                       | 1,148                     |
| 204   | State Retirement                      | -                         | -                         | -                         | -                         | 1,278                     |
| 210   | State Unemployment                    | -                         | -                         | 180                       | 101                       | 180                       |
| 411   | Data Processing Supplies              | 2,804                     | 2,500                     | 2,500                     | 1,938                     | 2,254                     |
| 599   | Other Charges                         | 3,351                     | 2,500                     | 2,500                     | 339                       | 2,500                     |
| <b>TOTAL REAPPRAISAL PROGRAM . . . . .</b>            |                                       | <b>\$ . . . 6,155 .</b>   | <b>\$ . . . 10,000 .</b>  | <b>\$ . . . 25,251 .</b>  | <b>\$ . . . 13,287 .</b>  | <b>\$ . . . 22,360 .</b>  |
| <b>52400</b>  | <b>COUNTY TRUSTEE</b>                 |                           |                           |                           |                           |                           |
| 101   | County Official/Administrative Office | \$ 69,461                 | \$ 70,572                 | \$ 70,572                 | \$ 70,572                 | \$ 73,825                 |
| 106   | Deputies                              | 119,787                   | 121,055                   | 125,857                   | 125,857                   | 130,945                   |
| 201   | Social Security                       | 13,585                    | 14,575                    | 14,575                    | 14,048                    | 15,347                    |
| 204   | State Retirement                      | 16,805                    | 16,918                    | 16,918                    | 16,736                    | 17,446                    |
| 207   | Medical Insurance                     | 27,360                    | 28,044                    | 28,257                    | 28,257                    | 29,446                    |
| 208   | Dental Insurance                      | 1,290                     | 1,410                     | 1,290                     | 1,289                     | 1,410                     |
| 210   | Unemployment Insurance                | 288                       | 375                       | 375                       | 360                       | 375                       |
| 307   | Communication                         | 1,209                     | 1,500                     | 1,360                     | 1,272                     | 1,500                     |
| 320   | Dues and Memberships                  | -                         | -                         | -                         | -                         | 1,000                     |
| 334   | Maintenance Agreements                | 9,365                     | 9,200                     | 9,488                     | 9,488                     | 9,200                     |
| 337   | Maintenance and Repair - Office Equi  | 495                       | 100                       | 750                       | 733                       | 100                       |
| 348   | Postal Charges                        | 6,615                     | 6,700                     | 7,380                     | 7,329                     | 5,217                     |
| 349   | Printing, Stationery and Forms        | 929                       | 1,800                     | 77                        | -                         | 500                       |

**FUND 101  
GENERAL FUND  
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS**

|                                      |                                       | 2012                | 2013 Budget         |                     | 2013                | 2014                |
|--------------------------------------|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                      |                                       | Audited<br>Actual   | Original            | Amended             | Unaudited<br>Actual | Estimated           |
| 355                                  | Travel                                | -                   | -                   | 1,002               | 1,002               | 3,000               |
| 399                                  | Other Contracted Labor                | 1,516               | 5,000               | 6,300               | 6,299               | 6,500               |
| 435                                  | Office Supplies                       | 1,836               | 2,000               | 2,000               | 1,994               | 2,000               |
| <b>TOTAL COUNTY TRUSTEE'S OFFICE</b> |                                       | <b>\$ 270,542</b>   | <b>\$ 279,249</b>   | <b>\$ 286,201</b>   | <b>\$ 285,236</b>   | <b>\$ 297,811</b>   |
| <b>52500</b>                         | <b>COUNTY CLERK</b>                   |                     |                     |                     |                     |                     |
| 101                                  | County Official/Administrative Office | \$ 69,461           | \$ 70,572           | \$ 70,572           | \$ 70,572           | \$ 73,825           |
| 106                                  | Deputies                              | 157,070             | 191,870             | 191,870             | 177,886             | 201,458             |
| 169                                  | Part-time Personnel                   | 8,817               | 12,000              | 12,000              | -                   | 13,564              |
| 201                                  | Social Security                       | 17,772              | 21,295              | 21,295              | 18,504              | 16,788              |
| 204                                  | State Retirement                      | 19,704              | 24,719              | 24,719              | 20,140              | 18,698              |
| 207                                  | Medical Insurance                     | 28,008              | 33,443              | 33,443              | 32,296              | 35,115              |
| 208                                  | Dental Insurance                      | 1,805               | 2,430               | 2,430               | 2,020               | 2,430               |
| 210                                  | Unemployment Insurance                | 482                 | 710                 | 710                 | 709                 | 775                 |
| 307                                  | Communication                         | 2,500               | 2,500               | 2,600               | 2,547               | 2,500               |
| 320                                  | Dues and Memberships                  | -                   | -                   | -                   | -                   | 800                 |
| 334                                  | Maintenance Agreements                | 24,757              | 26,000              | 26,000              | 25,455              | 26,000              |
| 337                                  | Maintenance and Repair Services - O   | -                   | 250                 | 250                 | -                   | -                   |
| 349                                  | Printing, Stationery and Forms        | 1,735               | 1,500               | 1,550               | 1,506               | 1,500               |
| 435                                  | Office Supplies                       | 4,626               | 5,200               | 5,050               | 1,756               | 5,000               |
| 524                                  | In-Service/Staff Development          | -                   | -                   | -                   | -                   | 4,000               |
| 599                                  | Other Charges (Reserve)               | 5,106               | -                   | -                   | -                   | -                   |
| <b>TOTAL COUNTY CLERK'S OFFICE</b>   |                                       | <b>\$ 341,843</b>   | <b>\$ 392,489</b>   | <b>\$ 392,489</b>   | <b>\$ 353,391</b>   | <b>\$ 402,453</b>   |
| <b>53100</b>                         | <b>CIRCUIT COURT</b>                  |                     |                     |                     |                     |                     |
| 101                                  | County Official/Administrative Office | \$ 69,461           | \$ 70,572           | \$ 70,572           | \$ 70,572           | \$ 73,825           |
| 106                                  | Deputies                              | 642,254             | 647,970             | 647,300             | 647,177             | 655,913             |
| 169                                  | Part-time Personnel                   | 13,995              | 23,853              | 24,103              | 24,102              | 29,400              |
| 187                                  | Overtime                              | 3,017               | 4,500               | 9,420               | 9,402               | 9,500               |
| 194                                  | Jury and Witness Fees                 | 19,910              | 15,000              | 15,000              | 9,519               | 15,000              |
| 201                                  | Social Security                       | 53,918              | 57,558              | 57,558              | 55,195              | 58,800              |
| 204                                  | State Retirement                      | 54,294              | 59,000              | 52,913              | 52,913              | 62,983              |
| 207                                  | Medical Insurance                     | 107,380             | 110,750             | 110,050             | 107,224             | 115,328             |
| 208                                  | Dental Insurance                      | 5,158               | 5,578               | 5,578               | 5,330               | 5,578               |
| 210                                  | Unemployment Insurance                | 1,663               | 1,875               | 2,325               | 2,253               | 2,340               |
| 307                                  | Communications                        | 4,200               | 4,000               | 4,100               | 4,092               | 4,000               |
| 334                                  | Maintenance Agreements                | 20,700              | 20,000              | 19,649              | 15,696              | 20,000              |
| 349                                  | Printing, Stationery and Forms        | 11,500              | 12,000              | 12,250              | 12,069              | 12,000              |
| 355                                  | Travel                                | 491                 | 500                 | 500                 | 419                 | 5,500               |
| 414                                  | Duplicating Supplies                  | 4,974               | 5,500               | 2,000               | 1,159               | 5,500               |
| 435                                  | Office Supplies                       | 9,150               | 10,500              | 14,000              | 11,329              | 9,528               |
| 599                                  | Other Charges (Reserve)               | 37,854              | -                   | 24,928              | 24,928              | 1,000               |
| 719                                  | Office Equipment                      | 1,427               | -                   | -                   | -                   | -                   |
| <b>TOTAL CIRCUIT COURT</b>           |                                       | <b>\$ 1,061,346</b> | <b>\$ 1,049,156</b> | <b>\$ 1,072,246</b> | <b>\$ 1,053,378</b> | <b>\$ 1,086,195</b> |
| <b>53310</b>                         | <b>GENERAL SESSIONS JUDGE</b>         |                     |                     |                     |                     |                     |
| 102                                  | Judges                                | \$ 296,948          | \$ 306,450          | \$ 306,450          | \$ 306,450          | \$ 312,886          |
| 201                                  | Social Security                       | 17,397              | 18,502              | 18,502              | 18,339              | 18,636              |
| 204                                  | State Retirement                      | 13,185              | 13,055              | 13,055              | 13,055              | 13,330              |
| 207                                  | Medical Insurance                     | 11,101              | 11,795              | 11,795              | 11,408              | 12,162              |
| 208                                  | Dental Insurance                      | 516                 | 520                 | 520                 | 516                 | 520                 |
| 307                                  | Communication                         | 1,336               | 2,000               | 1,300               | 1,273               | 2,000               |
| 320                                  | Dues And Membership                   | -                   | 400                 | 400                 | 365                 | 400                 |
| 322                                  | Evaluation and Testing                | -                   | 1,000               | 250                 | 195                 | 250                 |
| 331                                  | Legal Services                        | 3,235               | 4,000               | 4,000               | 3,664               | 1,647               |
| 336                                  | Maintenance and Repair Services - E   | 919                 | 1,500               | 250                 | -                   | -                   |
| 355                                  | Travel                                | 2,802               | 3,200               | 3,200               | 2,635               | 3,200               |
| 435                                  | Office Supplies                       | 500                 | 500                 | 500                 | 329                 | 500                 |
| 437                                  | Periodicals                           | 5,500               | 5,500               | 8,200               | 8,185               | 6,750               |

**FUND 101  
GENERAL FUND  
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS**

|   | 2012           | 2013 Budget |            | 2013             | 2014       |
|---|----------------|-------------|------------|------------------|------------|
|   | Audited Actual | Original    | Amended    | Unaudited Actual | Estimated  |
| <b>TOTAL GENERAL SESSIONS JUDGE</b>       | \$ 353,439     | \$ 368,422  | \$ 368,422 | \$ 366,413       | \$ 372,281 |
| <b>53330 DRUG COURT</b>                   |                |             |            |                  |            |
| 368 Drug Treatment                        | \$ 201,758     | \$ 202,000  | \$ 263,690 | \$ 263,590       | \$ 250,000 |
| <b>TOTAL DRUG COURT</b>                   | \$ 201,758     | \$ 202,000  | \$ 263,690 | \$ 263,590       | \$ 250,000 |
| <b>53400 CHANCERY COURT</b>               |                |             |            |                  |            |
| 101 County Official/Administrative Office | \$ 69,461      | \$ 70,572   | \$ 70,572  | \$ 70,572        | \$ 73,825  |
| 106 Deputies                              | 62,237         | 119,613     | 119,613    | 119,587          | 121,578    |
| 162 Clerical Personnel                    | 59,115         | -           | -          | -                | -          |
| 169 Part-time Personnel                   | -              | -           | -          | -                | 12,000     |
| 194 Jury and Witness Fees                 | -              | 500         | 1,500      | -                | 500        |
| 201 Social Security                       | 14,722         | 14,549      | 14,549     | 14,523           | 15,694     |
| 204 State Retirement                      | 16,935         | 16,888      | 16,248     | 16,202           | 16,648     |
| 207 Medical Insurance                     | 21,902         | 18,000      | 18,000     | 18,000           | 25,200     |
| 208 Dental Insurance                      | 1,287          | 1,350       | 1,350      | 1,289            | 1,350      |
| 210 Unemployment Insurance                | 382            | 375         | 540        | 525              | 540        |
| 307 Communications                        | 2,200          | 2,200       | 2,725      | 2,716            | 2,200      |
| 320 Dues And Membership                   | -              | -           | -          | -                | 1,147      |
| 334 Maintenance Agreements                | 9,269          | 9,702       | 10,177     | 10,170           | 10,928     |
| 349 Printing, Stationery and Forms        | 1,713          | 2,000       | 1,475      | 551              | 2,000      |
| 355 Travel                                | -              | -           | 200        | 195              | 1,850      |
| 435 Office Supplies                       | 3,559          | 4,208       | 4,208      | 2,820            | 4,208      |
| 437 Periodicals                           | 1,180          | 1,100       | 1,100      | 678              | 1,100      |
| 499 Data Entry Fee (Reserve)              | -              | -           | 13,887     | 13,885           | -          |
| <b>TOTAL CHANCERY COURT</b>               | \$ 263,961     | \$ 261,057  | \$ 276,144 | \$ 271,713       | \$ 290,768 |
| <b>53700 JUDICIAL COMMISSIONERS</b>       |                |             |            |                  |            |
| 101 County Official/Administrative Office | \$ 78,699      | \$ 81,087   | \$ 81,087  | \$ 75,403        | \$ 77,662  |
| 168 Temporary Personnel                   | 12,496         | 12,018      | 12,018     | 9,636            | 11,638     |
| 201 Social Security                       | 7,020          | 7,236       | 7,236      | 6,643            | 6,936      |
| 204 State Retirement                      | 6,710          | 7,200       | 7,100      | 6,031            | 6,617      |
| 207 Medical Insurance                     | 14,014         | 14,868      | 14,868     | 13,585           | 14,562     |
| 208 Dental Insurance                      | 752            | 810         | 810        | 795              | 800        |
| 210 Unemployment Insurance                | 351            | 300         | 400        | 364              | 720        |
| 307 Communication                         | 1,943          | 1,800       | 1,800      | 1,220            | 1,850      |
| 334 Maintenance Agreements                | 307            | 600         | 600        | 421              | 650        |
| 435 Office Supplies                       | 475            | 500         | 500        | 331              | 600        |
| 524 In-Service/Staff Development          | 525            | 1,500       | 1,500      | 322              | 1,500      |
| <b>TOTAL JUDICIAL COMMISSIONERS</b>       | \$ 123,291     | \$ 127,919  | \$ 127,919 | \$ 114,750       | \$ 123,535 |
| <b>53910 PROBATION SERVICES</b>           |                |             |            |                  |            |
| 105 Supervisor/Director                   | \$ 38,570      | \$ 38,695   | \$ 38,695  | \$ 38,695        | \$ 39,855  |
| 106 Deputy Director                       | -              | -           | -          | -                | 29,994     |
| 111 Probation Officer(s)                  | 75,372         | 111,305     | 93,305     | 83,341           | 56,475     |
| 162 Clerical Personnel                    | 20,014         | 20,122      | 20,122     | 19,890           | 20,726     |
| 169 Part-time Personnel                   | 24,502         | 16,183      | 34,183     | 26,856           | 45,281     |
| 187 Overtime Pay                          | -              | 90          | 90         | -                | -          |
| 201 Social Security                       | 12,059         | 14,251      | 14,251     | 12,363           | 14,874     |
| 204 State Retirement                      | 8,390          | 12,488      | 12,488     | 9,824            | 11,925     |
| 207 Medical Insurance                     | 16,503         | 25,815      | 25,665     | 13,225           | 18,510     |
| 208 Dental Insurance                      | 645            | 970         | 970        | 774              | 970        |
| 210 Unemployment Insurance                | 519            | 525         | 675        | 620              | 675        |
| 307 Communication                         | 3,707          | 3,950       | 3,950      | 2,201            | 3,900      |
| 334 Maintenance Agreements                | 1,765          | 2,300       | 2,300      | 1,976            | 2,300      |
| 338 Maintenance & Repair-Vehicles         | 233            | 500         | 1,000      | 919              | 750        |
| 348 Postal                                | -              | 100         | 100        | -                | 100        |
| 349 Printing, Stationery, and Forms       | 592            | 1,000       | 1,000      | 552              | 500        |
| 355 Travel                                | 188            | 250         | 250        | 34               | 200        |

**FUND 101  
GENERAL FUND  
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS**

|  |  | 2012                | 2013 Budget         |                     | 2013                | 2014                |
|--|--|---------------------|---------------------|---------------------|---------------------|---------------------|
|  |  | Audited Actual      | Original            | Amended             | Unaudited Actual    | Estimated           |
| 425  | Gasoline                                     | 249                 | 500                 | 500                 | 480                 | 700                 |
| 435  | Office Supplies                              | 2,968               | 3,000               | 3,000               | 2,844               | 3,000               |
| 451  | Uniforms                                     | 67                  | 500                 | 500                 | 476                 | 500                 |
| 499  | Other Supplies & Materials                   | 1,578               | 2,000               | 1,500               | 1,148               | 1,500               |
| 524  | In Service/Staff Development                 | 89                  | 150                 | 150                 | 132                 | 150                 |
| 708  | Communication Equipment                      | 746                 | -                   | -                   | -                   | -                   |
| <b>53910</b>                                       | <b>PROBATION SERVICES (CONT)</b>             |                     |                     |                     |                     |                     |
| 711  | Furniture & Fixture                          | 370                 | -                   | -                   | -                   | 1,000               |
| 719  | Office Equipment                             | 1,408               | -                   | -                   | -                   | -                   |
| <b>TOTAL PROBATION SERVICES</b>                    |  | <b>\$ 210,533</b>   | <b>\$ 254,694</b>   | <b>\$ 254,694</b>   | <b>\$ 216,349</b>   | <b>\$ 253,885</b>   |
| <b>54110</b>                                       | <b>SHERIFF'S DEPARTMENT</b>                  |                     |                     |                     |                     |                     |
| 101  | County Official/Administrative Office        | \$ 76,407           | \$ 77,629           | \$ 77,629           | \$ 77,629           | \$ 81,208           |
| 106  | Deputy(s)                                    | 1,298,704           | 1,331,944           | 1,326,944           | 1,326,943           | 1,345,629           |
| 140  | Salary Supplements                           | 25,200              | 28,800              | 23,400              | 23,400              | 28,200              |
| 161  | Secretary                                    | 41,125              | 42,355              | 42,355              | 42,355              | 42,355              |
| 162  | Clerical Personnel                           | 54,377              | 53,517              | 53,517              | 53,517              | 55,122              |
| 187  | Overtime Pay                                 | 79,176              | 77,372              | 112,169             | 112,169             | 64,586              |
| 189  | Other Salaries & Wages                       | 79,454              | 102,253             | 82,456              | 82,455              | 87,706              |
| 201  | Social Security                              | 129,598             | 131,217             | 131,217             | 131,155             | 131,827             |
| 204  | State Retirement                             | 136,642             | 145,000             | 134,050             | 132,388             | 146,819             |
| 207  | Medical Insurance                            | 182,443             | 170,000             | 172,720             | 172,717             | 171,662             |
| 208  | Dental Insurance                             | 9,241               | 11,500              | 9,130               | 9,129               | 9,500               |
| 210  | Unemployment Insurance                       | 3,232               | 3,450               | 4,200               | 4,119               | 4,050               |
| 307  | Communication                                | 28,680              | 35,000              | 35,000              | 27,502              | 33,600              |
| 312  | Contracts with Private Agencies (TBI         | -                   | -                   | -                   | -                   | 2,848               |
| 320  | Dues and Memberships                         | -                   | 2,848               | 2,888               | 2,888               | 4,680               |
| 322  | Evaluation and Testing                       | 406                 | 800                 | 760                 | -                   | 800                 |
| 334  | Maintenance Agreements                       | 4,500               | 7,359               | 7,359               | 7,076               | 11,835              |
| 336  | Maintenance and Repair - Equipment           | -                   | -                   | -                   | -                   | 5,000               |
| 338  | Maintenance and Repair - Vehicles            | 54,345              | 62,000              | 57,749              | 51,973              | 58,500              |
| 349  | Printing                                     | 570                 | 600                 | 850                 | 838                 | 1,500               |
| 355  | Travel                                       | -                   | 5,500               | 5,500               | 3,056               | 7,500               |
| 425  | Gasoline                                     | 219,938             | 240,000             | 240,000             | 227,402             | 225,000             |
| 431  | Law Enforcement Supplies                     | 3,579               | 4,500               | 3,720               | 2,049               | 11,000              |
| 435  | Office Supplies                              | 5,241               | 5,500               | 5,500               | 4,786               | 5,500               |
| 451  | Uniforms                                     | 6,213               | 7,040               | 7,040               | 5,372               | 7,920               |
| 709  | Data Processing Equipment                    | -                   | -                   | -                   | -                   | 3,700               |
| 716  | Law Enforcement Equipment                    | -                   | 5,000               | 5,780               | 5,780               | -                   |
| 719  | Office Equipment                             | -                   | -                   | -                   | -                   | 1,000               |
| <b>TOTAL SHERIFF'S DEPARTMENT</b>                  |  | <b>\$ 2,439,070</b> | <b>\$ 2,551,184</b> | <b>\$ 2,541,933</b> | <b>\$ 2,506,699</b> | <b>\$ 2,549,047</b> |
| <b>54130</b>                                       | <b>TRAFFIC CONTROL</b>                       |                     |                     |                     |                     |                     |
| 310  | Contracts with Other Public Agencies         | \$ 8,300            | \$ 10,000           | \$ 6,000            | \$ 3,375            | \$ 10,000           |
| 443  | Road Signs                                   | 5,793               | 6,000               | 6,000               | 4,661               | 5,826               |
| <b>TOTAL TRAFFIC CONTROL</b>                       |  | <b>\$ 14,093</b>    | <b>\$ 16,000</b>    | <b>\$ 12,000</b>    | <b>\$ 8,036</b>     | <b>\$ 15,826</b>    |
| <b>54160</b>                                       | <b>ADMINISTRATION OF THE SEXUAL OFFENDER</b> |                     |                     |                     |                     |                     |
| 431  | Law Enforcement Supplies                     | \$ 1,100            | \$ -                | \$ 2,000            | \$ 1,429            | \$ 2,176            |
| <b>TOTAL ADMINISTRATION OF THE SEXUAL OFFENDER</b> |  | <b>\$ 1,100</b>     | <b>\$ -</b>         | <b>\$ 2,000</b>     | <b>\$ 1,429</b>     | <b>\$ 2,176</b>     |
| <b>54210</b>                                       | <b>JAIL</b>                                  |                     |                     |                     |                     |                     |
| 106  | Deputy(s)                                    | \$ 206,639          | \$ 251,375          | \$ 231,375          | \$ 203,864          | \$ 256,542          |
| 131  | Medical Personnel                            | 107,773             | 136,579             | 136,579             | 121,210             | 140,567             |
| 160  | Guards                                       | 595,699             | 638,846             | 633,846             | 611,745             | 732,162             |
| 162  | Clerical Personnel                           | 50,561              | 51,294              | 42,003              | 41,578              | 52,076              |
| 164  | Attendants                                   | 11,948              | 23,400              | 9,400               | 9,333               | 16,068              |
| 165  | Cafeteria Personnel                          | 27,736              | 27,429              | 27,429              | 27,429              | 28,252              |
| 187  | Overtime Pay                                 | 58,233              | 48,600              | 62,925              | 62,903              | 36,000              |

**FUND 101  
GENERAL FUND  
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS**

|                                    |                                    | 2012                | 2013 Budget         |                     | 2013                | 2014                |
|------------------------------------|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                    |                                    | Audited<br>Actual   | Original            | Amended             | Unaudited<br>Actual | Estimated           |
| 188                                | Court Officers Overtime Pay        | 13,259              | 7,200               | 18,070              | 18,068              | 15,000              |
| 189                                | Other Salaries & Wages             | 42,965              | 48,156              | 42,456              | 42,452              | 43,538              |
| 201                                | Social Security                    | 85,345              | 96,093              | 85,643              | 85,640              | 95,802              |
| 204                                | State Retirement                   | 83,589              | 90,000              | 79,921              | 79,906              | 90,378              |
| 207                                | Medical Insurance                  | 178,570             | 172,000             | 171,550             | 171,535             | 180,600             |
| 208                                | Dental Insurance                   | 9,821               | 11,070              | 10,204              | 10,184              | 11,070              |
| 210                                | Unemployment Insurance             | 3,421               | 3,375               | 4,541               | 4,541               | 4,140               |
| <b>54210</b>                       | <b>JAIL (CONT)</b>                 |                     |                     |                     |                     |                     |
| 307                                | Communication                      | 14,717              | 14,861              | 12,861              | 12,822              | 16,880              |
| 312                                | Contracts with Private Agencies    | 47,498              | 48,168              | 52,070              | 52,070              | 60,000              |
| 322                                | Evaluation & Testing               | 2,620               | 2,000               | 2,000               | 2,000               | 2,000               |
| 334                                | Maintenance Agreements             | 4,015               | 6,800               | 10,600              | 10,582              | 10,289              |
| 336                                | Maintenance and Repair - Equip     | -                   | 5,000               | 1,200               | 1,132               | 4,300               |
| 340                                | Medical and Dental Services        | 399,801             | 382,529             | 1,098,964           | 1,098,964           | 400,000             |
| 349                                | Printing                           | -                   | 3,000               | 550                 | 548                 | 3,000               |
| 354                                | Transportation other than Students | 2,947               | 4,000               | 7,800               | 7,763               | 5,000               |
| 355                                | Travel                             | -                   | 5,000               | 4,000               | 3,967               | 5,000               |
| 410                                | Custodial Supplies                 | 41,242              | 42,000              | 35,700              | 35,641              | 35,000              |
| 415                                | Utilities-Electricity              | 108,800             | 112,713             | 108,098             | 108,098             | 108,500             |
| 422                                | Food Supplies                      | 264,000             | 275,000             | 307,200             | 307,189             | 300,000             |
| 431                                | Law Enforcement Supplies           | -                   | -                   | -                   | -                   | 3,000               |
| 434                                | Natural Gas                        | 21,375              | 23,500              | 24,625              | 24,623              | 20,184              |
| 435                                | Office Supplies                    | 2,866               | 4,800               | 3,965               | 3,965               | 4,800               |
| 437                                | Periodicals                        | 1,000               | 1,000               | 1,150               | 1,111               | 1,500               |
| 441                                | Prisoners Clothing                 | -                   | 10,000              | 10,295              | 10,292              | 10,000              |
| 451                                | Uniforms                           | 3,598               | 5,920               | 5,270               | 5,233               | 6,720               |
| 454                                | Utilities-Water                    | 54,600              | 54,456              | 63,398              | 63,398              | 60,000              |
| 711                                | Furniture and Fixtures             | -                   | -                   | -                   | -                   | -                   |
| 716                                | Law Enforcement Equipment          | -                   | -                   | -                   | -                   | -                   |
| <b>TOTAL JAIL</b>                  |                                    | <b>\$ 2,444,634</b> | <b>\$ 2,606,164</b> | <b>\$ 3,305,688</b> | <b>\$ 3,239,784</b> | <b>\$ 2,758,368</b> |
| <b>54240</b>                       | <b>JUVENILE SERVICES</b>           |                     |                     |                     |                     |                     |
| 105                                | Supervisor/Director                | \$ 41,051           | \$ 41,051           | \$ 41,051           | \$ 41,051           | \$ 42,259           |
| 112                                | Youth Service Officers             | 122,435             | 124,244             | 124,244             | 123,300             | 154,520             |
| 140                                | Salary Supplement                  | 9,000               | 9,000               | 9,000               | 9,000               | 9,000               |
| 169                                | Part-time Personnel                | 12,989              | 13,959              | 13,959              | 12,060              | 750                 |
| 189                                | Other Salaries and Wages           | 7,800               | 7,800               | 7,800               | 7,800               | 7,800               |
| 196                                | In-Service Training                | 1,460               | 2,500               | 2,500               | 1,015               | 1,750               |
| 201                                | Social Security                    | 14,278              | 15,086              | 15,084              | 14,057              | 15,260              |
| 204                                | State Retirement                   | 16,009              | 16,170              | 16,170              | 15,434              | 18,197              |
| 207                                | Medical Insurance                  | 22,392              | 24,007              | 23,907              | 23,465              | 29,852              |
| 208                                | Dental Insurance                   | 1,290               | 1,350               | 1,350               | 1,289               | 1,620               |
| 210                                | Unemployment Insurance             | 337                 | 450                 | 552                 | 551                 | 540                 |
| 307                                | Communication                      | 2,156               | 2,500               | 2,500               | 2,325               | 2,500               |
| 309                                | Contracts with Government Agencies | 27,000              | 25,000              | 45,250              | 45,230              | 30,000              |
| 334                                | Maintenance Agreements             | 6,170               | 6,500               | 6,250               | 1,610               | 2,500               |
| 355                                | Travel                             | 4,712               | 4,500               | 4,500               | 3,265               | 4,000               |
| 399                                | Other Contracted Services          | 3,000               | 3,000               | 3,000               | 1,745               | 3,000               |
| 435                                | Office Supplies                    | 2,546               | 3,000               | 3,000               | 1,642               | 3,000               |
| 709                                | Data Processing Equipment          | 1,492               | -                   | -                   | -                   | 2,000               |
| 711                                | Furniture & Fixtures               | -                   | -                   | -                   | -                   | 1,000               |
| <b>TOTAL JUVENILE SERVICES</b>     |                                    | <b>\$ 296,115</b>   | <b>\$ 300,117</b>   | <b>\$ 320,117</b>   | <b>\$ 304,839</b>   | <b>\$ 329,548</b>   |
| <b>54320</b>                       | <b>RURAL FIRE PROTECTION</b>       |                     |                     |                     |                     |                     |
| 316                                | Contributions                      | \$ 282,000          | \$ 282,000          | \$ 282,000          | \$ 282,000          | \$ 282,000          |
| <b>TOTAL RURAL FIRE PROTECTION</b> |                                    | <b>\$ 282,000</b>   | <b>\$ 282,000</b>   | <b>\$ 282,000</b>   | <b>\$ 282,000</b>   | <b>\$ 282,000</b>   |
| <b>54410</b>                       | <b>CIVIL DEFENSE</b>               |                     |                     |                     |                     |                     |
| 105                                | Supervisor/Director                | \$ 39,365           | \$ 39,365           | \$ 40,091           | \$ 40,091           | \$ 40,546           |
| 106                                | Deputy                             | -                   | -                   | -                   | -                   | 32,938              |

**FUND 101  
GENERAL FUND  
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS**

|  |  | 2012              | 2013 Budget       |                   | 2013                | 2014              |
|--|--|-------------------|-------------------|-------------------|---------------------|-------------------|
|  |  | Audited<br>Actual | Original          | Amended           | Unaudited<br>Actual | Estimated         |
| 189  | Other Salaries & Wages (Grant)         | 32,405            | 32,406            | 33,630            | 33,630              | -                 |
| 201  | Social Security                        | 5,196             | 5,495             | 5,495             | 5,213               | 5,622             |
| 204  | State Retirement                       | 6,372             | 6,115             | 6,333             | 6,333               | 6,261             |
| 207  | Medical Insurance                      | 10,517            | 14,711            | 12,513            | 7,848               | 9,375             |
| 208  | Dental Insurance                       | 682               | 774               | 774               | 451                 | 774               |
| 210  | Unemployment Insurance                 | 144               | 150               | 180               | 180                 | 180               |
| 307  | Communication                          | 8,229             | 8,500             | 6,700             | 5,165               | 8,099             |
| 320  | Dues and Memberships                   | 412               | 500               | 500               | 395                 | 1,000             |
| <b>54410</b>                                 | <b>CIVIL DEFENSE (CONT)</b>            |                   |                   |                   |                     |                   |
| 338  | Maintenance and Repair - Vehicles      | 6,877             | 4,000             | 3,785             | 2,076               | 4,000             |
| 355  | Travel                                 | 1,686             | 1,500             | 2,000             | 1,694               | 1,800             |
| 422  | Food Supplies                          | 998               | 1,500             | 1,500             | 741                 | 2,500             |
| 425  | Gasoline                               | 7,995             | 5,000             | 5,000             | 4,411               | 8,500             |
| 435  | Office Supplies                        | 3,464             | 3,500             | 3,000             | 2,691               | 3,000             |
| 451  | Uniforms                               | 2,300             | 500               | 2,300             | 2,167               | 1,500             |
| 499  | Other Supplies & Materials (Grant)     | 14,269            | -                 | 3,285             | 3,284               | -                 |
| 524  | In-Service/Staff Development           | 566               | 500               | 500               | 271                 | 1,000             |
| 599  | Grant-Homeland Security-2011           | 31,431            | -                 | 8,724             | 7,722               | -                 |
| 708  | Grant-Homeland Security-2010           | 105,864           | -                 | 119,213           | 118,176             | -                 |
| <b>TOTAL CIVIL DEFENSE/EMA</b>               |  | <b>\$ 278,769</b> | <b>\$ 124,516</b> | <b>\$ 255,523</b> | <b>\$ 242,541</b>   | <b>\$ 127,095</b> |
| <b>54420</b>                                 | <b>RESCUE SQUAD</b>                    |                   |                   |                   |                     |                   |
| 316  | Contributions                          | \$ 17,000         | \$ 17,000         | \$ 17,000         | \$ 17,000           | \$ 16,815         |
| <b>TOTAL RESCUE SQUAD</b>                    |  | <b>\$ 17,000</b>  | <b>\$ 17,000</b>  | <b>\$ 17,000</b>  | <b>\$ 17,000</b>    | <b>\$ 16,815</b>  |
| <b>54610</b>                                 | <b>COUNTY CORONER/MEDICAL EXAMINER</b> |                   |                   |                   |                     |                   |
| 340  | Medical and Dental Services            | \$ 50,000         | \$ 40,000         | \$ 40,000         | \$ 40,000           | \$ 39,564         |
| <b>TOTAL COUNTY CORONER/MEDICAL EXAMINER</b> |  | <b>\$ 50,000</b>  | <b>\$ 40,000</b>  | <b>\$ 40,000</b>  | <b>\$ 40,000</b>    | <b>\$ 39,564</b>  |
| <b>54900</b>                                 | <b>OTHER PUBLIC SAFETY</b>             |                   |                   |                   |                     |                   |
| 105  | Supervisor/Director                    | \$ 43,551         | \$ 43,551         | \$ 43,551         | \$ 43,551           | \$ 44,857         |
| 140  | Salary Supplements                     | 30,937            | 35,940            | 35,940            | 29,829              | 36,473            |
| 148  | Dispatchers/Radio Operators            | 451,768           | 460,000           | 460,000           | 439,734             | 480,000           |
| 163  | Educational Assistants                 | 38,184            | 38,184            | 38,184            | 38,184              | 39,330            |
| 187  | Overtime Pay                           | 18,984            | 18,000            | 18,070            | 18,069              | 18,000            |
| 189  | Other Salaries & Wages                 | 19,832            | 23,000            | 22,930            | 19,668              | 24,000            |
| 201  | Social Security                        | 43,821            | 47,482            | 47,482            | 42,474              | 49,200            |
| 204  | State Retirement                       | 50,438            | 52,882            | 52,432            | 46,493              | 55,000            |
| 207  | Medical Insurance                      | 91,052            | 102,323           | 102,073           | 88,512              | 101,077           |
| 208  | Dental Insurance                       | 4,876             | 5,103             | 5,103             | 4,814               | 5,387             |
| 210  | Unemployment Insurance                 | 1,379             | 1,350             | 2,050             | 1,816               | 1,800             |
| <b>TOTAL OTHER PUBLIC SAFETY</b>             |  | <b>\$ 794,822</b> | <b>\$ 827,815</b> | <b>\$ 827,815</b> | <b>\$ 773,144</b>   | <b>\$ 855,124</b> |
| <b>55110</b>                                 | <b>LOCAL HEALTH CENTER</b>             |                   |                   |                   |                     |                   |
| 131  | Medical Personnel                      | \$ 191,249        | \$ 205,185        | \$ 205,185        | \$ 198,595          | \$ 207,942        |
| 162  | Clerical Personnel                     | 120,086           | 177,135           | 177,135           | 135,015             | 175,247           |
| 163  | Educational Assistants                 | 128,903           | 137,300           | 137,300           | 100,107             | 137,310           |
| 201  | Social Security                        | 34,278            | 41,090            | 41,090            | 32,610              | 37,519            |
| 204  | State Retirement                       | 32,549            | 41,990            | 41,990            | 31,836              | 40,695            |
| 207  | Medical Insurance                      | 51,843            | 63,807            | 62,457            | 47,897              | 69,189            |
| 208  | Dental Insurance                       | 2,448             | 3,611             | 3,611             | 2,665               | 3,096             |
| 210  | Unemployment Insurance                 | 1,321             | 1,500             | 1,750             | 1,692               | 1,890             |
| 307  | Communication                          | 8,170             | 8,170             | 10,120            | 9,093               | 9,000             |
| 316  | Contributions                          | 40,000            | 40,000            | 40,000            | 40,000              | 40,000            |
| 335  | Maintenance and Repair Services - B    | 5,516             | 6,140             | 5,840             | 4,021               | 11,440            |
| 337  | Maintenance and Repair Services - O    | -                 | 50                | 50                | -                   | 50                |
| 348  | Postal Charges                         | -                 | 50                | 50                | -                   | 50                |
| 355  | Travel                                 | 21,173            | 18,000            | 21,000            | 20,647              | 18,000            |



**FUND 101  
GENERAL FUND  
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|  | 2012              | 2013 Budget       |                   | 2013              | 2014              |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
|  | Audited Actual    | Original          | Amended           | Unaudited Actual  | Estimated         |
| 410 Custodial Supplies                   | -                 | 200               | 200               | -                 | 200               |
| 413 Drugs and Medical Supplies           | 72                | 100               | 100               | 72                | 100               |
| 435 Office Supplies                      | 381               | 500               | 500               | 101               | 500               |
| 452 Utilities                            | 10,670            | 12,000            | 12,000            | 10,010            | 12,000            |
| 499 Other Supplies & Materials           | 814               | 6,600             | 3,600             | 196               | 6,200             |
| 506 Liability Insurance                  | -                 | 400               | 400               | 197               | 400               |
| 524 In-service/Staff Development         | 200               | 300               | 450               | 442               | 300               |
| 599 Other Charges                        | -                 | 2,000             | 2,000             | -                 | -                 |
| <b>TOTAL LOCAL HEALTH CENTER</b>         | <b>\$ 649,671</b> | <b>\$ 766,128</b> | <b>\$ 766,828</b> | <b>\$ 635,196</b> | <b>\$ 771,128</b> |
| <b>55120 RABIES &amp; ANIMAL CONTROL</b> |                   |                   |                   |                   |                   |
| 105 Supervisor/Director                  | \$ 31,048         | \$ 31,048         | \$ 31,048         | \$ 31,048         | \$ 31,979         |
| 106 Deputy(s)                            | 21,031            | 21,489            | 21,489            | 21,489            | 21,704            |
| 187 Overtime Pay                         | 2,316             | 2,700             | 2,700             | 2,575             | 2,700             |
| 201 Social Security                      | 4,161             | 4,250             | 4,219             | 4,216             | 4,313             |
| 204 State Retirement                     | 4,830             | 4,665             | 4,696             | 4,696             | 4,804             |
| 207 Medical Insurance                    | 8,520             | 9,100             | 9,070             | 8,997             | 9,624             |
| 208 Dental Insurance                     | 516               | 520               | 520               | 516               | 520               |
| 210 Unemployment Insurance               | 144               | 150               | 180               | 180               | 180               |
| 307 Communication                        | 2,778             | 3,000             | 3,000             | 2,979             | 3,000             |
| 320 Dues and Memberships                 | 125               | 150               | 150               | 125               | 150               |
| 335 Maintenance and Repair Services - B  | 54                | 500               | 500               | 472               | 500               |
| 338 Maintenance and Repair Services - V  | 5,532             | 3,000             | 4,550             | 4,143             | 3,000             |
| 357 Veterinary Services                  | 2,392             | 4,500             | 2,950             | 2,335             | 4,500             |
| 401 Animal & Food Supplies               | -                 | -                 | -                 | -                 | 1,000             |
| 410 Custodial Supplies                   | 838               | 1,800             | 1,800             | 882               | 1,800             |
| 413 Drugs and Medical Supplies           | 915               | 1,200             | 1,150             | 33                | 1,200             |
| 425 Gasoline                             | 6,294             | 6,000             | 6,000             | 5,552             | 6,000             |
| 435 Office Supplies                      | 766               | 1,000             | 1,050             | 1,048             | 1,000             |
| 451 Uniforms                             | 749               | 750               | 750               | 727               | 750               |
| 452 Utilities                            | 1,200             | 1,230             | 1,230             | 1,200             | 1,230             |
| 524 In-Service/Staff Development         | -                 | 750               | 750               | 695               | 1,000             |
| 708 Communication Equipment              | 555               | 1,200             | 1,200             | 1,184             | 1,200             |
| 790 Other Equipment                      | -                 | -                 | -                 | -                 | 1,725             |
| <b>TOTAL RABIES &amp; ANIMAL CONTROL</b> | <b>\$ 94,766</b>  | <b>\$ 99,002</b>  | <b>\$ 99,002</b>  | <b>\$ 95,090</b>  | <b>\$ 103,879</b> |
| <b>55130 AMBULANCE (2012 RESERVE)</b>    |                   |                   |                   |                   |                   |
| 718 Motor Vehicles                       | \$ -              | \$ -              | \$ 127,592        | \$ 127,488        | \$ -              |
| <b>TOTAL ALCOHOL &amp; DRUG PROGRAMS</b> | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 127,592</b> | <b>\$ 127,488</b> | <b>\$ -</b>       |
| <b>55170 ALCOHOL &amp; DRUG PROGRAMS</b> |                   |                   |                   |                   |                   |
| 499 Other Supplies and Materials         | \$ 2,000          | \$ 2,000          | \$ 2,000          | \$ 2,000          | \$ 2,000          |
| <b>TOTAL ALCOHOL &amp; DRUG PROGRAMS</b> | <b>\$ 2,000</b>   | <b>\$ 2,000</b>   | <b>\$ 2,000</b>   | <b>\$ 2,000</b>   | <b>\$ 2,000</b>   |
| <b>55390 APPROPRIATION TO STATE</b>      |                   |                   |                   |                   |                   |
| 316 Contributions                        | \$ 82,378         | \$ 82,378         | \$ 82,378         | \$ 82,378         | \$ 82,378         |
| <b>TOTAL APPROPRIATION TO STATE</b>      | <b>\$ 82,378</b>  | <b>\$ 82,378</b>  | <b>\$ 82,378</b>  | <b>\$ 82,378</b>  | <b>\$ 82,378</b>  |
| <b>55510 GENERAL WELFARE ASSISTANCE</b>  |                   |                   |                   |                   |                   |
| 316 Contributions                        | \$ 8,780          | \$ 8,780          | \$ 8,780          | \$ 8,780          | \$ 8,850          |
| <b>TOTAL GENERAL WELFARE ASSISTANCE</b>  | <b>\$ 8,780</b>   | <b>\$ 8,780</b>   | <b>\$ 8,780</b>   | <b>\$ 8,780</b>   | <b>\$ 8,850</b>   |
| <b>55759 OTHER WASTE DISPOSAL</b>        |                   |                   |                   |                   |                   |
| 359 County Wide Disposal Program         | \$ 41,820         | \$ 64,296         | \$ 64,296         | \$ 39,029         | \$ 64,296         |
| <b>TOTAL OTHER WASTE DISPOSAL</b>        | <b>\$ 41,820</b>  | <b>\$ 64,296</b>  | <b>\$ 64,296</b>  | <b>\$ 39,029</b>  | <b>\$ 64,296</b>  |
| <b>56300 SENIOR CITIZENS ASSISTANCE</b>  |                   |                   |                   |                   |                   |
| 316 Contributions                        | \$ 59,478         | \$ 59,478         | \$ 59,478         | \$ 59,478         | \$ 59,478         |
| 540 Tax Relief Program                   | 128,024           | 125,000           | 132,000           | 131,782           | 125,000           |

**FUND 101  
GENERAL FUND  
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|  | 2012              | 2013 Budget       |                   | 2013              | 2014              |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
|  | Audited Actual    | Original          | Amended           | Unaudited Actual  | Estimated         |
| <b>TOTAL SENIOR CITIZENS ASSISTANCE</b>  | <b>\$ 187,502</b> | <b>\$ 184,478</b> | <b>\$ 191,478</b> | <b>\$ 191,260</b> | <b>\$ 184,478</b> |
| <b>56500 LIBRARIES-TULLAHOMA</b>         |                   |                   |                   |                   |                   |
| 129.LANN Librarians                      | \$ 252,958        | \$ 258,999        | \$ 258,999        | \$ 237,964        | \$ 258,999        |
| 201.LANN Social Security                 | 18,401            | 19,720            | 19,529            | 17,108            | 19,570            |
| 204.LANN State Retirement                | 16,382            | 16,825            | 16,825            | 13,860            | 16,825            |
| 207.LANN Medical Insurance               | 32,770            | 34,349            | 33,497            | 31,730            | 33,789            |
| 208.LANN Dental Insurance                | 1,443             | 1,400             | 1,960             | 1,781             | 1,960             |
| 210.LANN Unemployment Insurance          | 966               | 1,000             | 1,191             | 1,191             | 1,150             |
| 307.LANN Communication                   | 3,895             | 4,400             | 3,867             | 3,866             | 3,867             |
| <b>56500 LIBRARIES-TULLAHOMA (CONT)</b>  |                   |                   |                   |                   |                   |
| 317.LANN Data Processing Services        | 1,190             | 1,500             | 2,517             | 2,517             | 2,517             |
| 320.LANN Dues & Memberships              | 245               | 250               | 160               | 160               | 160               |
| 328.LANN Janitorial Services             | 5,662             | 5,500             | 5,910             | 5,910             | 5,954             |
| 334.LANN Maintenance Agreements          | 7,400             | 11,000            | 17,944            | 17,942            | 17,944            |
| 335.LANN Maintenance and Repair - Bldgs  | 357               | -                 | 245               | 245               | 245               |
| 336.LANN Maintenance and Repair - Equip. | 1,050             | 1,000             | 722               | 722               | 722               |
| 349.LANN Printing & Binding              | 400               | 300               | 300               | 300               | 300               |
| 355.LANN Travel/Mileage                  | 400               | 1,000             | 992               | 991               | 991               |
| 399.LANN Other Contracted Services       | 4,700             | 5,000             | 3,743             | 3,743             | 3,792             |
| 428.LANN Audio Visuals                   | 12,554            | 12,000            | 10,509            | 10,508            | 10,500            |
| 432.LANN Library Books/Media             | 37,498            | 35,000            | 34,015            | 34,011            | 34,000            |
| 435.LANN Office Supplies                 | 9,143             | 7,000             | 6,460             | 6,210             | 6,095             |
| 437.LANN Periodicals                     | 2,500             | 1,500             | 974               | 971               | 974               |
| 452.LANN Utilities                       | 19,402            | 22,000            | 19,294            | 19,294            | 19,499            |
| 499.LANN Other Supplies and Materials    | 10,700            | 6,000             | 6,186             | 6,152             | 5,986             |
| 709.LANN Data Processing Equipment       | 3,485             | -                 | -                 | -                 | 4,904             |
| 719.LANN Office Equipment                | 6,700             | 5,000             | 4,904             | 4,903             | -                 |
| <b>TOTAL TULLAHOMA LIBRARY</b>           | <b>\$ 450,201</b> | <b>\$ 450,743</b> | <b>\$ 450,743</b> | <b>\$ 422,080</b> | <b>\$ 450,743</b> |
| <b>56500 LIBRARIES-MANCHESTER</b>        |                   |                   |                   |                   |                   |
| 129.MAN Librarians                       | \$ 240,057        | \$ 238,088        | \$ 238,088        | \$ 237,552        | \$ 238,088        |
| 201.MAN Social Security                  | 17,755            | 18,214            | 18,214            | 17,254            | 18,214            |
| 204.MAN State Retirement                 | 17,733            | 18,089            | 18,089            | 16,251            | 18,089            |
| 207.MAN Medical Insurance                | 34,824            | 36,500            | 32,720            | 31,813            | 36,500            |
| 208.MAN Dental Insurance                 | 1,651             | 1,654             | 1,784             | 1,784             | 1,654             |
| 210.MAN Unemployment Insurance           | 815               | 1,050             | 1,050             | 1,030             | 1,050             |
| 307.MAN Communication                    | 2,693             | 2,700             | 2,800             | 2,798             | 2,800             |
| 317.MAN Data Processing Services         | 788               | 800               | 4,761             | 3,014             | 2,766             |
| 320.MAN Dues & Memberships               | 335               | 350               | 290               | 290               | 290               |
| 328.MAN Janitorial Services              | 7,140             | 7,140             | 7,240             | 7,240             | 7,240             |
| 334.MAN Maintenance Agreements           | 22,266            | 22,900            | 26,144            | 26,122            | 26,123            |
| 335.MAN Maintenance and Repair - Bldgs   | 100               | 300               | 59                | 59                | 59                |
| 336.MAN Maintenance and Repair - Equip.  | 134               | 500               | 143               | 142               | 143               |
| 349.MAN Printing & Binding               | 615               | 650               | 200               | -                 | 200               |
| 355.MAN Travel/Mileage                   | 622               | 1,000             | 1,100             | 924               | 900               |
| 399.MAN Other Contracted Services        | 4,304             | 6,000             | 4,006             | 3,943             | 3,903             |
| 428.MAN Audio Visuals                    | 10,892            | 12,900            | 15,676            | 15,673            | 13,931            |
| 432.MAN Library Books/Media              | 30,951            | 33,000            | 34,250            | 34,005            | 34,567            |
| 435.MAN Office Supplies                  | 4,642             | 5,000             | 3,885             | 3,884             | 3,929             |
| 437.MAN Periodicals                      | 1,688             | 1,647             | 1,672             | 1,672             | 1,587             |
| 452.MAN Utilities                        | 25,274            | 25,500            | 24,300            | 24,296            | 24,500            |
| 499.MAN Other Supplies and Materials     | 9,975             | 7,900             | 7,288             | 7,280             | 6,988             |
| 709.MAN Data Processing Equipment        | 393               | 600               | 350               | 350               | 350               |
| 719.MAN Office Equipment                 | 6,982             | 6,500             | 5,873             | 5,861             | 6,111             |
| <b>TOTAL MANCHESTER LIBRARY</b>          | <b>\$ 442,629</b> | <b>\$ 448,982</b> | <b>\$ 449,982</b> | <b>\$ 443,238</b> | <b>\$ 449,982</b> |
| <b>TOTAL LIBRARIES</b>                   | <b>\$ 892,830</b> | <b>\$ 899,725</b> | <b>\$ 900,725</b> | <b>\$ 865,318</b> | <b>\$ 900,725</b> |

**FUND 101  
GENERAL FUND  
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS**

|  | 2012              | 2013 Budget       |                   | 2013              | 2014              |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
|  | Audited Actual    | Original          | Amended           | Unaudited Actual  | Estimated         |
| <b>56900 LIBRARIES-CAPITAL OUTLAY</b>        |                   |                   |                   |                   |                   |
| 129.LANN Librarians                          | \$ 1,377          | \$ -              | \$ 1,134          | \$ 1,134          | \$ -              |
| 201.LANN Social Security                     | 102               | -                 | 84                | 83                | -                 |
| 204.LANN Retirement                          | 50                | -                 | 42                | 41                | -                 |
| 210.LANN Unemployment                        | 5                 | -                 | 5                 | 5                 | -                 |
| 334.LANN Maintenance Agreements              | 7,075             | -                 | -                 | -                 | -                 |
| 432.LANN Library Books/Media                 | 422               | -                 | 573               | 223               | -                 |
| 499.LANN Other Supplies and Materials        | 1,372             | -                 | 1,367             | 1,351             | -                 |
| 719.LANN Office Equipment                    | 1,528             | -                 | -                 | -                 | -                 |
| 334.MAN Maintenance Agreements               | 2,058             | -                 | -                 | -                 | -                 |
| 399.MAN Other Contracted Services            | 2,500             | -                 | 2,500             | 2,500             | -                 |
| <b>56900 LIBRARIES-CAPITAL OUTLAY (CONT)</b> |                   |                   |                   |                   |                   |
| 428.MAN Audio Visuals                        | 2,335             | -                 | 50                | 43                | -                 |
| 432.MAN Library Books/Media                  | 3,072             | -                 | 1,912             | 1,909             | -                 |
| 499.MAN Other Supplies and Materials         | 1,252             | -                 | 900               | 800               | -                 |
| 719.MAN Office Equipment                     | 1,383             | -                 | 1,675             | 1,600             | -                 |
| <b>TOTAL LIBRARIES-CAPITAL OUTLAY</b>        | <b>\$ 24,530</b>  | <b>\$ -</b>       | <b>\$ 10,242</b>  | <b>\$ 9,690</b>   | <b>\$ -</b>       |
| <b>57100 AGRICULTURE EXTENSION SERVICE</b>   |                   |                   |                   |                   |                   |
| 140 Salary Supplements                       | \$ 71,718         | \$ 78,977         | \$ 78,977         | \$ 78,975         | \$ 82,430         |
| 161 Secretary(s)                             | 48,297            | 49,244            | 49,244            | 49,244            | 49,860            |
| 201 Social Security                          | 785               | 805               | 805               | 804               | 824               |
| 204 State Retirement                         | 911               | 934               | 934               | 904               | 918               |
| 210 Unemployment Insurance                   | 76                | 75                | 90                | 90                | 90                |
| 299 Other Fringe Benefits                    | 41,424            | 43,808            | 43,618            | 43,514            | 42,264            |
| 307 Communication                            | 659               | 500               | 675               | 668               | 675               |
| 312 Contracts and Private Agencies           | 43,870            | 43,875            | 43,875            | 43,875            | 43,875            |
| 337 Maintenance and Repair - Office Equip    | 717               | 1,000             | 800               | 796               | 1,000             |
| 355 Travel                                   | 640               | 1,000             | 1,000             | 997               | 1,000             |
| 411 Data Processing Supplies                 | 1,052             | 1,000             | 1,200             | 1,200             | 1,000             |
| 452 Utilities                                | 2,528             | 2,500             | 2,500             | 2,190             | 2,500             |
| 599 Other Charges (AG Grant)                 | 1,000             | -                 | 1,000             | 1,000             | -                 |
| <b>TOTAL AGRICULTURE EXTENSION SERVICE</b>   | <b>\$ 213,676</b> | <b>\$ 223,718</b> | <b>\$ 224,718</b> | <b>\$ 224,258</b> | <b>\$ 226,436</b> |
| <b>57500 SOIL CONSERVATION</b>               |                   |                   |                   |                   |                   |
| 161 Secretary(s)                             | \$ 32,938         | \$ 32,938         | \$ 32,938         | \$ 32,938         | \$ 33,926         |
| 189 Other Salaries and Wages                 | 25,245            | 26,002            | 26,002            | 25,769            | 26,002            |
| 201 Social Security                          | 4,164             | 4,509             | 4,479             | 3,884             | 4,585             |
| 204 State Retirement                         | 5,167             | 5,234             | 5,234             | 5,002             | 5,106             |
| 207 Medical Insurance                        | 8,800             | 11,985            | 11,985            | 11,830            | 12,584            |
| 208 Dental Insurance                         | 516               | 520               | 520               | 516               | 550               |
| 210 Unemployment Insurance                   | 110               | 150               | 180               | 180               | 180               |
| 316 Contributions                            | 2,000             | 2,000             | 2,000             | 2,000             | 2,000             |
| <b>TOTAL SOIL CONSERVATION</b>               | <b>\$ 78,940</b>  | <b>\$ 83,338</b>  | <b>\$ 83,338</b>  | <b>\$ 82,119</b>  | <b>\$ 84,933</b>  |
| <b>58120 INDUSTRIAL DEVELOPMENT</b>          |                   |                   |                   |                   |                   |
| 316 Contributions                            | \$ 251,761        | \$ 250,000        | \$ 250,000        | \$ 250,000        | \$ 250,818        |
| <b>TOTAL INDUSTRIAL DEVELOPMENT</b>          | <b>\$ 251,761</b> | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ 250,818</b> |
| <b>58300 VETERAN'S SERVICES</b>              |                   |                   |                   |                   |                   |
| 162 Clerical Personnel                       | \$ 6,910          | \$ 6,910          | \$ 6,910          | \$ 6,910          | \$ 6,910          |
| 201 Social Security                          | 529               | 529               | 529               | 529               | 529               |
| 210 Unemployment Insurance                   | 55                | 55                | 70                | 67                | 90                |
| 307 Communication                            | 720               | 756               | 756               | 756               | 775               |
| 320 Dues and Memberships                     | 25                | 50                | 50                | -                 | 50                |
| 355 Travel                                   | 436               | 819               | 819               | 300               | 819               |
| 411 Data Processing Supplies                 | -                 | 350               | 335               | -                 | 350               |
| 415 Electricity                              | 1,100             | 1,200             | 1,200             | 1,200             | 1,300             |
| 434 Gas                                      | 610               | 650               | 650               | 650               | 675               |

**FUND 101  
GENERAL FUND  
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS**

|  |                                   | 2012                 | 2013 Budget          |                      | 2013                 | 2014                 |
|--|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|  |                                   | Audited<br>Actual    | Original             | Amended              | Unaudited<br>Actual  | Estimated            |
| 435  | Office Supplies                   | 234                  | 250                  | 250                  | 202                  | 275                  |
| 454  | Water & Sewer                     | 366                  | 475                  | 475                  | 281                  | 525                  |
| <b>TOTAL VETERAN'S SERVICES</b>              |                                   | <b>\$ 10,984</b>     | <b>\$ 12,044</b>     | <b>\$ 12,044</b>     | <b>\$ 10,894</b>     | <b>\$ 12,298</b>     |
| <b>58400 OTHER CHARGES</b>                   |                                   |                      |                      |                      |                      |                      |
| 505  | Judgments                         | \$ 350,000           | \$ 443,596           | \$ 483,596           | \$ 483,573           | \$ 368,000           |
| 506  | Liability Insurance               | 169,302              | 312,821              | 312,821              | 310,923              | 315,000              |
| 508  | Premiums on Corporate Surety Bond | 100                  | 2,500                | 2,500                | 455                  | 5,000                |
| 510  | Trustee's Commission              | 227,580              | 195,000              | 195,000              | 186,508              | 200,000              |
| 513  | Worker's Compensation Insurance   | 152,200              | 239,200              | 239,200              | 239,200              | 240,000              |
| 515  | Liability Claims                  | 8,574                | 3,000                | 3,000                | 2,980                | 15,000               |
| 521  | Loss from Joint Ventures          | 95,748               | 91,500               | 87,750               | 76,385               | 90,000               |
| <b>58400 OTHER CHARGES (CONT)</b>            |                                   |                      |                      |                      |                      |                      |
| 599  | Other Charges                     | 28,692               | 26,750               | 30,500               | 30,484               | 30,000               |
| <b>TOTAL OTHER CHARGES</b>                   |                                   | <b>\$ 1,032,196</b>  | <b>\$ 1,314,367</b>  | <b>\$ 1,354,367</b>  | <b>\$ 1,330,508</b>  | <b>\$ 1,263,000</b>  |
| <b>58500 CONTRIBUTIONS TO OTHER AGENCIES</b> |                                   |                      |                      |                      |                      |                      |
| 316  | Contributions                     | \$ 14,450            | \$ 14,450            | \$ 14,450            | \$ 14,450            | \$ 14,450            |
| <b>TOTAL CONTRIBUTIONS TO OTHER AGENCIES</b> |                                   | <b>\$ 14,450</b>     | <b>\$ 14,450</b>     | <b>\$ 14,450</b>     | <b>\$ 14,450</b>     | <b>\$ 14,450</b>     |
| <b>58700 PAYMENTS TO CITIES</b>              |                                   |                      |                      |                      |                      |                      |
| 316  | Contributions                     | \$ 15,000            | \$ 15,000            | \$ 15,000            | \$ 15,000            | \$ 28,500            |
| <b>TOTAL PAYMENTS TO CITIES</b>              |                                   | <b>\$ 15,000</b>     | <b>\$ 15,000</b>     | <b>\$ 15,000</b>     | <b>\$ 15,000</b>     | <b>\$ 28,500</b>     |
| <b>58900 MISCELLANEOUS</b>                   |                                   |                      |                      |                      |                      |                      |
| 599  | Other Charges                     | \$ -                 | \$ -                 | \$ 125,817           | \$ 94,317            | \$ -                 |
| <b>TOTAL MISCELLANEOUS</b>                   |                                   | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 125,817</b>    | <b>\$ 94,317</b>     | <b>\$ -</b>          |
| <b>99100 TRANSFERS OUT</b>                   |                                   |                      |                      |                      |                      |                      |
| 590  | Transfers to Other Funds          | \$ 73,381            | \$ 146,750           | \$ 146,755           | \$ 146,752           | \$ 146,755           |
| <b>TOTAL TRANSFERS OUT</b>                   |                                   | <b>\$ 73,381</b>     | <b>\$ 146,750</b>    | <b>\$ 146,755</b>    | <b>\$ 146,752</b>    | <b>\$ 146,755</b>    |
| <b>TOTAL EXPENDITURES-GENERAL FUND</b>       |                                   | <b>\$ 15,511,633</b> | <b>\$ 16,366,337</b> | <b>\$ 17,646,997</b> | <b>\$ 16,902,840</b> | <b>\$ 16,743,171</b> |
| <b>Est. Beginning Fund Balance July 1,</b>   |                                   |                      |                      |                      | <b>\$ 2,223,560</b>  | <b>\$ 1,342,004</b>  |
| <b>Est. Ending Fund Balance June 30,</b>     |                                   |                      |                      |                      | <b>\$ 1,342,004</b>  | <b>\$ 552,830</b>    |

**GENERAL FUND  
CONTRIBUTIONS TO OTHER AGENCIES  
FOR THE FISCAL YEAR ENDING JUNE 30, 2014**

| Account Number                                    | CONTRIBUTIONS TO OTHER AGENCIES                   | 2011-2012             | 2012-2013               | 2013-2014         |
|---|---|-----------------------|-------------------------|-------------------|
|   |   | <u>Audited Actual</u> | <u>Unaudited Actual</u> | <u>Budgeted</u>   |
| <b>54320.316</b>                                  | <b>Rural Fire Protection - Contributions</b>      |                       |                         |                   |
|   | 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            |
| <b>Total Rural Fire Protection Contributions</b>  |   | <b>\$ 282,000</b>     | <b>\$ 282,000</b>       | <b>\$ 282,000</b> |
| <b>54420.316</b>                                  | <b>Coffee County Rescue Squad</b>                 |                       |                         |                   |
| <b>Rescue Squad - Contributions</b>               |   | <b>\$ 17,000</b>      | <b>\$ 17,000</b>        | <b>\$ 17,000</b>  |
| <b>55390.316</b>                                  | <b>Appropriation to State - Contributions</b>     |                       |                         |                   |
|   | Tennessee Vocational Training Center              | 82,378                | 82,378                  | 82,378            |
| <b>Total Appropriation to State Contributions</b> |   | <b>\$ 82,378</b>      | <b>\$ 82,378</b>        | <b>\$ 82,378</b>  |
| <b>55510.316</b>                                  | <b>General Welfare Assistance - Contributions</b> |                       |                         |                   |
|   | South Central Human Resource                      | \$ 8,780              | \$ 8,780                | \$ 8,850          |
| <b>Total General Welfare Assistance</b>           |   | <b>\$ 8,780</b>       | <b>\$ 8,780</b>         | <b>\$ 8,850</b>   |
| <b>56300.316</b>                                  | <b>Senior Citizens Assistance - Contributions</b> |                       |                         |                   |
|   | Coffee County Senior Citizens                     | \$ 59,478             | \$ 59,478               | \$ 59,478         |
| <b>Total Senior Citizens Assistance</b>           |   | <b>\$ 59,478</b>      | <b>\$ 59,478</b>        | <b>\$ 59,478</b>  |
| <b>58500.316</b>                                  | <b>Contributions to Other Agencies</b>            |                       |                         |                   |
|   | 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             |
| <b>Total Contributions to Other Agencies</b>      |   | <b>\$ 14,450</b>      | <b>\$ 14,450</b>        | <b>\$ 14,450</b>  |
| <b>TOTAL CONTRIBUTIONS</b>                        |   | <b>\$ 464,086</b>     | <b>\$ 464,086</b>       | <b>\$ 464,156</b> |

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

|  | 2012                | 2013 Budget         |                     | 2013                | 2014                |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
|  | Audited Actual      | Original            | Amended             | Unaudited Actual    | Estimated           |
| <b>LOCAL TAXES</b>                         |                     |                     |                     |                     |                     |
| 40110 Current Property Tax                 | \$ 726,659          | \$ 745,265          | \$ 745,265          | \$ 725,446          | \$ 776,363          |
| 40120 Trustee's Collections - Prior Year   | 17,675              | 17,675              | 17,675              | 22,134              | 20,000              |
| 40125 Trustee' Collections - Bankruptcy    | 1,365               | 500                 | 500                 | 134                 | 500                 |
| 40130 Circuit/Clerk and Master Collections | 27,172              | 16,000              | 16,000              | 24,681              | 16,000              |
| 40140 Interest and Penalty                 | 14,534              | 11,300              | 11,300              | 13,989              | 11,300              |
| 40161 Payments In Lieu of Taxes - T.V.A.   | 128                 | 150                 | 150                 | 128                 | 150                 |
| 40162 Payments In Lieu of Taxes - Local Ut | 3,425               | 1,725               | 1,725               | 570                 | 1,725               |
| 40210 Local Option Sales Tax               | 94,519              | 90,000              | 90,000              | 99,523              | 95,000              |
| 40330 Wholesale Beer Tax                   | 255,107             | 255,000             | 255,000             | 257,791             | 255,000             |
| <b>TOTAL LOCAL TAXES</b>                   | <b>\$ 1,140,584</b> | <b>\$ 1,137,615</b> | <b>\$ 1,137,615</b> | <b>\$ 1,144,396</b> | <b>\$ 1,176,038</b> |
| <b>LICENSES &amp; PERMITS</b>              |                     |                     |                     |                     |                     |
| 41510 Beer Permits                         | \$ 6,626            | \$ 6,500            | \$ 6,500            | \$ 6,118            | \$ 6,500            |
| <b>TOTAL LICENSES &amp; PERMITS</b>        | <b>\$ 6,626</b>     | <b>\$ 6,500</b>     | <b>\$ 6,500</b>     | <b>\$ 6,118</b>     | <b>\$ 6,500</b>     |
| <b>CHARGES FOR CURRENT SERVICE</b>         |                     |                     |                     |                     |                     |
| 43108 Convenience Waste Collection Charg   | \$ 12,566           | \$ 7,000            | \$ 7,000            | \$ 10,520           | \$ 7,000            |
| 43114 Solid Waste Disposal Fee             | 37,311              | 38,000              | 38,000              | 34,150              | 38,000              |
| 43114 GF Solid Waste Disposal Fee          | 41,820              | 64,296              | 64,296              | 39,029              | 88,341              |
| <b>TOTAL CHARGES FOR CURRENT SERVICES</b>  | <b>\$ 91,697</b>    | <b>\$ 109,296</b>   | <b>\$ 109,296</b>   | <b>\$ 83,699</b>    | <b>\$ 133,341</b>   |
| <b>OTHER LOCAL REVENUES</b>                |                     |                     |                     |                     |                     |
| 44145 Sale of Recycled Materials           | \$ 68,514           | \$ 50,000           | \$ 50,000           | \$ 55,516           | \$ 50,000           |
| 44170 Miscellaneous Refunds                | -                   | -                   | -                   | 66                  | -                   |
| 44530 Sale of Equipment                    | 8,000               | -                   | -                   | -                   | -                   |
| 44560 Damages Recovered from Ind.          | 526                 | -                   | -                   | -                   | -                   |
| <b>TOTAL OTHER LOCAL REVENUES</b>          | <b>\$ 77,040</b>    | <b>\$ 50,000</b>    | <b>\$ 50,000</b>    | <b>\$ 55,582</b>    | <b>\$ 50,000</b>    |
| <b>STATE OF TENNESSEE</b>                  |                     |                     |                     |                     |                     |
| 46170 Sold Waste Grants (Waste Tire)       | \$ 36,140           | \$ 41,500           | \$ 41,500           | \$ 34,797           | \$ 41,500           |
| 46430 Litter Program                       | 59,061              | 52,200              | 52,200              | 49,313              | 52,200              |
| <b>TOTAL STATE OF TENNESSEE</b>            | <b>\$ 95,201</b>    | <b>\$ 93,700</b>    | <b>\$ 93,700</b>    | <b>\$ 84,110</b>    | <b>\$ 93,700</b>    |
| <b>TOTAL REVENUES</b>                      | <b>\$ 1,411,148</b> | <b>\$ 1,397,111</b> | <b>\$ 1,397,111</b> | <b>\$ 1,373,905</b> | <b>\$ 1,459,579</b> |

**SOLID WASTE/SANITATION FUND  
FUND 116  
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS**

|  | 2011-2012         | 2012-2013 Budget  |                   | 2012-2013         | 2013-2014         |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
|  | Audited Actual    | Original          | Amended           | Unaudited Actual  | Estimated         |
| <b>55710 SANITATION MANAGEMENT</b>     |                   |                   |                   |                   |                   |
| 105 Supervisor/Director                | \$ 46,203         | \$ 46,203         | \$ 46,203         | \$ 46,203         | \$ 47,589         |
| 161 Secretary(s)                       | 32,938            | 32,938            | 32,938            | 32,938            | 33,926            |
| 187 Overtime Pay                       | 2,071             | 1,917             | 1,917             | 1,897             | 2,000             |
| 196 In-Service Training                | 996               | 1,000             | 150               | 130               | 1,000             |
| 201 Social Security                    | 6,139             | 6,201             | 6,201             | 6,093             | 6,389             |
| 204 State Retirement                   | 7,198             | 7,198             | 7,198             | 6,904             | 7,115             |
| 207 Medical Insurance                  | 10,746            | 13,438            | 13,438            | 11,015            | 14,110            |
| 208 Dental Insurance                   | 516               | 540               | 540               | 516               | 540               |
| 210 Unemployment Compensation          | 115               | 150               | 150               | 142               | 150               |
| 307 Communication                      | 2,480             | 2,500             | 2,500             | 2,436             | 2,500             |
| 335 Maintenance and Repair - Buildings | 10,942            | 5,000             | 8,250             | 7,265             | 7,000             |
| 348 Postal charges                     | 960               | 1,000             | 1,000             | 992               | 1,000             |
| 355 Travel                             | 676               | 1,000             | -                 | -                 | 1,000             |
| 410 Custodial Supplies                 | 416               | 1,000             | 1,000             | 981               | 1,000             |
| 452 Utilities                          | 7,465             | 13,000            | 11,200            | 9,736             | 14,000            |
| 499 Other Supplies and Materials       | 5,021             | 5,500             | 4,278             | 3,796             | 5,500             |
| 510 Trustee's Commission               | 20,223            | 20,000            | 20,000            | 19,905            | 21,500            |
| 599 Other Charges (Litter Grant)       | 14,208            | 12,600            | 14,622            | 14,412            | 13,000            |
| 724 Site Development                   | 5,050             | 5,000             | 4,600             | 4,066             | -                 |
| 732 Building Purchases                 | -                 | 100,000           | 100,000           | 99,932            | -                 |
| <b>TOTAL SANITATION MANAGEMENT</b>     | <b>\$ 174,363</b> | <b>\$ 276,185</b> | <b>\$ 276,185</b> | <b>\$ 269,358</b> | <b>\$ 179,319</b> |
| <b>55731 WASTE PICKUP</b>              |                   |                   |                   |                   |                   |
| 147 Truck Drivers                      | \$ 112,092        | \$ 108,170        | \$ 110,268        | \$ 110,268        | \$ 111,863        |
| 160 Guards                             | 23,482            | 24,186            | 24,186            | 24,186            | 24,186            |
| 187 Overtime Pay                       | 13,745            | 29,118            | 29,118            | 13,926            | 25,000            |
| 189 Other Salaries & Wages             | -                 | 26,429            | 24,331            | -                 | 26,429            |
| 201 Social Security                    | 10,804            | 14,375            | 14,375            | 10,673            | 14,342            |
| 204 State Retirement                   | 7,708             | 8,262             | 8,262             | 7,197             | 7,962             |
| 207 Medical Insurance                  | 28,157            | 33,370            | 33,370            | 27,930            | 35,039            |
| 208 Dental Insurance                   | 1,096             | 1,620             | 1,620             | 1,032             | 1,620             |
| 210 Unemployment Compensation          | 360               | 450               | 450               | 450               | 450               |
| 309 Contracts with Government Agencies | 20,694            | 24,000            | 24,000            | 20,736            | 26,500            |
| 312 Contracts with Private Agencies    | 275,561           | 325,000           | 325,000           | 280,609           | 335,000           |
| 336 Maintenance - Equipment            | 514               | 1,000             | 1,000             | 978               | 1,000             |
| 338 Maintenance - Vehicles             | 13,777            | 22,500            | 22,500            | 10,664            | 22,500            |
| 340 Medical and Dental Services        | 615               | 600               | 600               | 288               | 600               |
| 412 Diesel Fuel                        | 62,936            | 85,000            | 85,000            | 61,410            | 90,000            |
| 424 Garage Supplies                    | 3,651             | 5,200             | 5,200             | 1,826             | 5,200             |
| 425 Gasoline                           | 9,149             | 12,500            | 12,500            | 8,650             | 15,000            |
| 450 Tires and Tubes                    | 7,309             | 8,000             | 8,000             | 6,957             | 10,000            |
| 451 Uniforms                           | 2,131             | 3,125             | 3,125             | 1,770             | 3,125             |
| 499 Other Supplies and Materials       | 4,496             | 4,500             | 4,500             | 4,325             | 4,500             |
| 511 Vehicle and Equipment Insurance    | 8,875             | 9,496             | 9,496             | 9,496             | 10,446            |
| 718 Motor Vehicles                     | 25,304            | -                 | -                 | -                 | -                 |
| 790 Other Equipment                    | 136,984           | -                 | -                 | -                 | -                 |
| <b>TOTAL WASTE PICKUP</b>              | <b>\$ 769,440</b> | <b>\$ 746,901</b> | <b>\$ 746,901</b> | <b>\$ 603,370</b> | <b>\$ 770,762</b> |

**SOLID WASTE/SANITATION FUND  
FUND 116  
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS**

|  | 2012                | 2013 Budget         |                                       | 2013                | 2014                |
|--|---------------------|---------------------|---------------------------------------|---------------------|---------------------|
|  | Audited Actual      | Original            | Amended                               | Estimated           | Estimated           |
| <b>55732 CONVENIENCE CENTERS</b>       |                     |                     |                                       |                     |                     |
| 164 Attendants                         | \$ 150,799          | \$ 150,800          | \$ 153,327                            | \$ 153,327          | \$ 150,800          |
| 187 Overtime Pay                       | 4,918               | 10,296              | 7,769                                 | 6,308               | 10,296              |
| 189 Other Salaries and Wages           | 16,402              | 20,300              | 20,300                                | 14,428              | 20,300              |
| 201 Social Security                    | 13,382              | 13,877              | 13,877                                | 13,111              | 13,877              |
| 204 State Retirement                   | 8,092               | 16,108              | 16,108                                | 7,511               | 16,108              |
| 207 Medical Insurance                  | 42,310              | 52,143              | 52,143                                | 31,993              | 54,750              |
| 208 Dental Insurance                   | 2,278               | 2,430               | 2,430                                 | 2,085               | 2,430               |
| 210 Unemployment Compensation          | 929                 | 1,500               | 1,500                                 | 1,109               | 1,500               |
| 307 Communication                      | 6,555               | 8,250               | 8,250                                 | 5,415               | 6,000               |
| 335 Maintenance and Repair - Buildings | 10,360              | 13,000              | 13,000                                | 5,994               | 13,000              |
| 336 Maintenance and Repair - Equipment | 30,351              | 21,500              | 21,500                                | 11,945              | 25,000              |
| 351 Rentals                            | 6,570               | 8,100               | 8,100                                 | 7,560               | 8,100               |
| 409 Crushed Stone                      | 102                 | 1,000               | 1,000                                 | 163                 | 1,000               |
| 415 Electricity                        | 8,138               | 10,000              | 10,000                                | 8,010               | 12,500              |
| 733 Solid Waste Equipment              | -                   | 10,000              | 10,000                                | -                   | 10,000              |
| 790 Other Equipment                    | -                   | 5,000               | 5,000                                 | 3,680               | 5,000               |
| <b>TOTAL CONVENIENCE CENTERS</b>       | <b>\$ 301,186</b>   | <b>\$ 344,304</b>   | <b>\$ 344,304</b>                     | <b>\$ 272,636</b>   | <b>\$ 350,661</b>   |
| <b>55739 OTHER WASTE COLLECTION</b>    |                     |                     |                                       |                     |                     |
| 105 Supervisor/Director                | \$ 13,593           | \$ 14,001           | \$ 14,001                             | \$ 14,001           | \$ 14,001           |
| 161 Secretary(s)                       | 8,363               | 8,401               | 8,411                                 | 8,411               | 8,653               |
| 164 Attendants                         | -                   | 3,888               | 3,888                                 | -                   | 3,888               |
| 187 Overtime Pay                       | -                   | 1,500               | 1,490                                 | 140                 | 1,500               |
| 201 Social Security                    | 1,641               | 2,095               | 2,095                                 | 1,680               | 2,145               |
| 204 State Retirement                   | 1,950               | 2,086               | 2,086                                 | 1,921               | 2,389               |
| 210 Unemployment compensation          | 29                  | 75                  | 75                                    | 38                  | 225                 |
| 309 Contracts w / Govt. Agencies       | 1,664               | 2,500               | 2,500                                 | 1,598               | 3,750               |
| 312 Contracts with Private Agencies    | 50,083              | 56,250              | 56,250                                | 51,976              | 79,290              |
| 315 Contracts with Vehicle Owners      | 2,166               | 10,000              | 10,000                                | 2,245               | 10,000              |
| 336 Maintenance of Equipment           | 144                 | 1,000               | 1,000                                 | 787                 | 1,000               |
| 409 Crushed Stone                      | 112                 | 1,000               | 1,000                                 | 148                 | 1,000               |
| 435 Office Supplies                    | 844                 | 1,000               | 1,000                                 | 630                 | 1,000               |
| 724 Site Development (Parking Lot)     | 1,240               | -                   | -                                     | -                   | -                   |
| 790 Other Equipment                    | -                   | 1,000               | 1,000                                 | 225                 | 1,000               |
| <b>TOTAL OTHER WASTE COLLECTION</b>    | <b>\$ 81,829</b>    | <b>\$ 104,796</b>   | <b>\$ 104,796</b>                     | <b>\$ 83,800</b>    | <b>\$ 129,841</b>   |
| <b>55759 OTHER WASTE DISPOSAL</b>      |                     |                     |                                       |                     |                     |
| 310 Contracts w/Public Agencies        | \$ -                | \$ 4,500            | \$ 4,500                              | \$ -                | \$ 4,500            |
| <b>TOTAL OTHER WASTE DISPOSAL</b>      | <b>\$ -</b>         | <b>\$ 4,500</b>     | <b>\$ 4,500</b>                       | <b>\$ -</b>         | <b>\$ 4,500</b>     |
| <b>58400 OTHER CHARGES</b>             |                     |                     |                                       |                     |                     |
| 513 Worker's Compensation Insurance    | \$ 22,951           | \$ 28,533           | \$ 28,533                             | \$ 28,533           | \$ 28,600           |
| <b>TOTAL OTHER CHARGES</b>             | <b>\$ 22,951</b>    | <b>\$ 28,533</b>    | <b>\$ 28,533</b>                      | <b>\$ 28,533</b>    | <b>\$ 28,600</b>    |
| <b>TOTAL EXPENDITURES</b>              | <b>\$ 1,349,769</b> | <b>\$ 1,505,219</b> | <b>\$ 1,505,219</b>                   | <b>\$ 1,257,698</b> | <b>\$ 1,463,683</b> |
|  |                     |                     | <b>Beginning Fund Balance July 1,</b> | <b>\$ 1,298,237</b> | <b>\$ 1,414,445</b> |
|  |                     |                     | <b>Ending Fund Balance June 30,</b>   | <b>\$ 1,414,445</b> | <b>\$ 1,410,341</b> |



**AMBULANCE SERVICE FUND 118**  
**ESTIMATED REVENUES, EXPENDITURES**  
**AND AVAILABLE FUNDS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2014**

|   | 2012                | 2013 Budget                           |                     | 2013                | 2014                |
|---|---------------------|---------------------------------------|---------------------|---------------------|---------------------|
|   | Audited Actual      | Original                              | Amended             | Unaudited Actual    | Estimated           |
| <b>REVENUE</b>                                    |                     |                                       |                     |                     |                     |
| <b>LOCAL TAXES</b>                                |                     |                                       |                     |                     |                     |
| 40110 Current Property Tax                        | \$ -                | \$ 470,720                            | \$ 470,720          | \$ 467,783          | \$ 482,764          |
| 40120 Trustee's Collections - Prior Year          | -                   | -                                     | -                   | -                   | 2,000               |
| 40125 Trustee's Collections - Bankruptcy          | -                   | -                                     | -                   | -                   | 500                 |
| 40140 Interest and Penalty                        | -                   | -                                     | 350                 | 396                 | 200                 |
| 40161 Payments in Lieu of Taxes-TVA               | -                   | -                                     | 35                  | 189                 | 50                  |
| 41590 Permits                                     | -                   | -                                     | 4,500               | 7,000               | 7,000               |
| 43990 Other Charges                               | -                   | -                                     | 5,020               | 5,020               | 5,020               |
| 43120 Patient Charges                             | 1,827,592           | 1,840,000                             | 1,777,107           | 1,701,393           | 1,840,000           |
| 43350 Copy Fees                                   | -                   | -                                     | 525                 | 565                 | 300                 |
| 44570 Contributions                               | -                   | -                                     | 100                 | 375                 | 150                 |
| 49800 Transfer In                                 | -                   | -                                     | 50,000              | 50,000              | 50,000              |
| <b>TOTAL REVENUE</b>                              | <b>\$ 1,827,592</b> | <b>\$ 2,310,720</b>                   | <b>\$ 2,308,357</b> | <b>\$ 2,232,721</b> | <b>\$ 2,387,984</b> |
| <b>EXPENDITURES</b>                               |                     |                                       |                     |                     |                     |
| <b>55130 AMBULANCE/EMERGENCY MEDICAL SERVICES</b> |                     |                                       |                     |                     |                     |
| 103 Assistant Director                            | \$ 43,500           | \$ 44,858                             | \$ 46,529           | \$ 46,529           | \$ 44,858           |
| 105 Supervisor/Director                           | 52,696              | 54,278                                | 55,898              | 55,897              | 60,000              |
| 119 Accountants/Bookkeepers                       | 25,993              | 26,782                                | 26,782              | 26,677              | 26,782              |
| 131 Medical Personnel                             | 770,113             | 900,736                               | 811,501             | 811,500             | 932,256             |
| 187 Overtime                                      | 403,723             | 431,471                               | 414,000             | 414,000             | 437,882             |
| 196 In-Service Training                           | 8,299               | 12,000                                | 10,000              | 6,085               | 10,000              |
| 201 Social Security                               | 97,473              | 95,875                                | 101,430             | 101,430             | 115,619             |
| 204 State Retirement                              | 101,188             | 107,816                               | 95,125              | 95,125              | 109,039             |
| 207 Medical Insurance                             | 157,671             | 143,033                               | 135,206             | 135,205             | 142,528             |
| 208 Dental Insurance                              | 6,834               | 8,448                                 | 6,463               | 6,463               | 7,245               |
| 210 Unemployment Insurance                        | 3,039               | 3,600                                 | 4,088               | 4,087               | 4,860               |
| 307 Communication                                 | 13,428              | 14,000                                | 16,000              | 15,675              | 14,000              |
| 308 Consultant                                    | 3,000               | 3,000                                 | 3,000               | 3,000               | 3,000               |
| 320 Dues and Membership                           | 580                 | 1,000                                 | 420                 | 420                 | 750                 |
| 330 Operating Lease Payments                      | 3,000               | 3,000                                 | 3,690               | 3,690               | 3,000               |
| 333 Licenses                                      | 2,985               | 3,250                                 | 4,850               | 4,700               | 4,850               |
| 335 Maintenance and Repair - Bldgs                | 1,320               | -                                     | -                   | -                   | -                   |
| 336 Maintenance and Repair - Equip.               | 10,065              | 12,000                                | 12,000              | 11,701              | 12,000              |
| 338 Maintenance and Repair -Vehicles              | 36,840              | 42,000                                | 64,519              | 61,559              | 42,000              |
| 340 Medical and Dental Services                   | 390                 | 500                                   | 500                 | 275                 | 500                 |
| 355 Travel  | 1,078               | 2,000                                 | 2,000               | 1,923               | 2,000               |
| 399 Other Contracted Services                     | -                   | 123,250                               | 123,250             | 121,356             | 51,200              |
| 410 Custodial Supplies                            | 2,773               | 3,330                                 | 2,730               | 2,051               | 3,330               |
| 413 Drugs and Medical Supplies                    | 54,787              | 60,000                                | 64,500              | 61,792              | 62,000              |
| 425 Gasoline                                      | 78,479              | 68,000                                | 92,657              | 87,437              | 87,000              |
| 435 Office Supplies                               | 2,971               | 4,000                                 | 5,000               | 4,733               | 5,000               |
| 450 Tires and Tubes                               | 4,691               | 5,000                                 | 6,000               | 5,599               | 6,600               |
| 451 Uniforms                                      | 7,174               | 10,000                                | 12,000              | 11,479              | 10,000              |
| 452 Utilities                                     | 30,532              | 34,000                                | 30,800              | 29,726              | 36,000              |
| 499 Other Supplies and Materials                  | 2,287               | 3,000                                 | 3,775               | 3,648               | 3,000               |
| 506 Liability Insurance                           | 30,535              | 31,454                                | 19,567              | 19,567              | 19,567              |
| 510 Trustees Commission                           | -                   | -                                     | 27,650              | 26,271              | 27,850              |
| 511 Vehicle and Equipment Insurance               | 20,048              | 20,100                                | 29,968              | 29,968              | 29,968              |
| 708 Communication Equipment                       | 3,551               | -                                     | -                   | -                   | -                   |
| 709 Data Processing Equipment                     | -                   | -                                     | -                   | -                   | 22,400              |
| 711 Furniture & Fixtures                          | 2,008               | -                                     | -                   | -                   | -                   |
| 718 Motor Vehicles                                | -                   | -                                     | -                   | -                   | -                   |
| 790 Other Equipment                               | 1,516               | -                                     | -                   | -                   | -                   |
| <b>99100 Transfer Out</b>                         |                     |                                       |                     |                     |                     |
| 590 Transfer to Other Funds                       | -                   | -                                     | -                   | -                   | 50,000              |
| <b>TOTAL AMBULANCE/EMERGENCY MEDICAL S</b>        | <b>\$ 1,984,565</b> | <b>\$ 2,271,781</b>                   | <b>\$ 2,231,898</b> | <b>\$ 2,209,569</b> | <b>\$ 2,387,084</b> |
|   |                     | <b>Beginning Fund Balance July 1,</b> |                     | <b>\$ -</b>         | <b>\$ 23,152</b>    |
|   |                     | <b>Ending Fund Balance June 30,</b>   |                     | <b>\$ 23,152</b>    | <b>\$ 24,052</b>    |

**LOCAL PURPOSE TAX FUND  
FUND 120  
ESTIMATED REVENUES, EXPENDITURES  
AND AVAILABLE FUNDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2014**

|  | 2012              | 2013 Budget       |                   | 2013                                  | 2014              |                   |
|--|-------------------|-------------------|-------------------|---------------------------------------|-------------------|-------------------|
|  | Audited Actual    | Original          | Amended           | Unaudited Actual                      | Estimated         |                   |
| <b>REVENUE</b>                           |                   |                   |                   |                                       |                   |                   |
| <b>LOCAL TAXES</b>                       |                   |                   |                   |                                       |                   |                   |
| 40110 Current Property Tax               | \$ 148,548        | \$ 140,577        | \$ 140,577        | \$ 141,567                            | \$ 178,663        |                   |
| 40120 Trustee's Collections - Prior Year | -                 | -                 | -                 | 517                                   | 500               |                   |
| 40125 Trustee's Collections - Bankruptcy | -                 | -                 | -                 | -                                     | -                 |                   |
| 40140 Interest and Penalty               | 122               | -                 | -                 | 458                                   | 300               |                   |
| 44540 Sale of Property                   | -                 | -                 | 26,100            | 26,100                                | -                 |                   |
| <b>TOTAL LOCAL TAXES</b>                 | <b>\$ 148,670</b> | <b>\$ 140,577</b> | <b>\$ 166,677</b> | <b>\$ 168,642</b>                     | <b>\$ 179,463</b> |                   |
| <b>STATE OF TENNESSEE</b>                |                   |                   |                   |                                       |                   |                   |
| 46440 TN. Ind. Infrastructure Program    | \$ -              | \$ 128,235        | \$ 128,235        | \$ 74,603                             | \$ -              |                   |
| <b>TOTAL STATE OF TENNESSEE</b>          | <b>\$ -</b>       | <b>\$ 128,235</b> | <b>\$ 128,235</b> | <b>\$ 74,603</b>                      | <b>\$ -</b>       |                   |
| <b>TOTAL REVENUE</b>                     | <b>\$ 148,670</b> | <b>\$ 268,812</b> | <b>\$ 294,912</b> | <b>\$ 243,245</b>                     | <b>\$ 179,463</b> |                   |
| <b>EXPENDITURES</b>                      |                   |                   |                   |                                       |                   |                   |
| <b>58120 Industrial Development</b>      |                   |                   |                   |                                       |                   |                   |
| 309 Contracts with Government Agencies   | \$ 75,000         | \$ 75,000         | \$ 75,000         | \$ 75,000                             | \$ 75,000         |                   |
| 321 Engineering Services                 | -                 | -                 | 5,000             | 3,700                                 | 5,000             |                   |
| 399 Other Contracted Services            | -                 | 8,450             | 8,170             | 7,594                                 | 8,500             |                   |
| 452 Utilities                            | -                 | 500               | 780               | 621                                   | 1,000             |                   |
| 510 Trustee Commision                    | 2,973             | 5,000             | 5,000             | 2,851                                 | 5,000             |                   |
| 715 Land                                 | -                 | -                 | 26,100            | 26,100                                | -                 |                   |
| 726 State Aid Projects                   | -                 | 154,500           | 149,500           | 88,325                                | -                 |                   |
| <b>TOTAL INDUSTRIAL DEVELOPMENT</b>      | <b>\$ 77,973</b>  | <b>\$ 243,450</b> | <b>\$ 269,550</b> | <b>\$ 204,191</b>                     | <b>\$ 94,500</b>  |                   |
| <b>TOTAL EXPENDITURES</b>                | <b>\$ 77,973</b>  | <b>\$ 243,450</b> | <b>\$ 269,550</b> | <b>\$ 204,191</b>                     | <b>\$ 94,500</b>  |                   |
|  |                   |                   |                   | <b>Beginning Fund Balance July 1,</b> | <b>\$ 216,193</b> | <b>\$ 255,247</b> |
|  |                   |                   |                   | <b>Ending Fund Balance June 30,</b>   | <b>\$ 255,247</b> | <b>\$ 340,210</b> |

**DRUG CONTROL FUND  
FUND 122  
ESTIMATED REVENUES, EXPENDITURES  
AND AVAILABLE FUNDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2014**

|   | 2012              | 2013 Budget       |                   | 2013                                  | 2014              |
|---|-------------------|-------------------|-------------------|---------------------------------------|-------------------|
|   | Audited Actual    | Original          | Amended           | Unaudited Actual                      | Estimated         |
| <b>REVENUE</b>                                  |                   |                   |                   |                                       |                   |
| <b>FINES, FORFEITURES, &amp; PENALTIES</b>      |                   |                   |                   |                                       |                   |
| 42140 Drug Control Fines-Circuit                | \$ 20,740         | \$ 25,000         | \$ 25,000         | \$ 4,069                              | \$ 2,000          |
| 42340 Drug Control Fines-Sessions               | 113,963           | 120,000           | 120,000           | 194,339                               | 190,000           |
| 42910 Proceeds from Confiscated Property        | 33,580            | 50,000            | 50,000            | 13,242                                | 1,000             |
| <b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b> | <b>\$ 168,283</b> | <b>\$ 195,000</b> | <b>\$ 195,000</b> | <b>\$ 211,649</b>                     | <b>\$ 193,000</b> |
| <b>OTHER LOCAL REVENUES</b>                     |                   |                   |                   |                                       |                   |
| 44530 Sale of Equipment                         | \$ -              | \$ -              | \$ -              | \$ 38,381                             | \$ 25,000         |
| 44570 Contributions & Gifts                     | 500               | 2,000             | 2,000             | -                                     | -                 |
| <b>TOTAL OTHER LOCAL REVENUES</b>               | <b>\$ 500</b>     | <b>\$ 2,000</b>   | <b>\$ 2,000</b>   | <b>\$ 38,381</b>                      | <b>\$ 25,000</b>  |
| <b>STATE OF TENNESSEE</b>                       |                   |                   |                   |                                       |                   |
| 46290 Other Public Safety Grants                | \$ -              | \$ -              | \$ -              | \$ 5,000                              | \$ -              |
| 46990 Other State Revenues                      | -                 | -                 | -                 | -                                     | -                 |
| <b>TOTAL STATE OF TENNESSEE</b>                 | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 5,000</b>                       | <b>\$ -</b>       |
| <b>FEDERAL THROUGH STATE</b>                    |                   |                   |                   |                                       |                   |
| 47250 Law Enforcement Grants                    | \$ 310            | \$ -              | \$ -              | \$ 1,873                              | \$ -              |
| <b>TOTAL FEDERAL THROUGH STATE</b>              | <b>\$ 310</b>     | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 1,873</b>                       | <b>\$ -</b>       |
| <b>OTHER FINANCING SOURCES</b>                  |                   |                   |                   |                                       |                   |
| 49700 Insurance Recovery                        | \$ 4,200          | \$ -              | \$ -              | \$ -                                  | \$ -              |
| <b>TOTAL OTHER FINANCIAL SOURCES</b>            | <b>\$ 4,200</b>   | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>                           | <b>\$ -</b>       |
| <b>TOTAL DRUG CONTROL REVENUES</b>              | <b>\$ 173,293</b> | <b>\$ 197,000</b> | <b>\$ 197,000</b> | <b>\$ 256,903</b>                     | <b>\$ 218,000</b> |
| <b>EXPENDITURES</b>                             |                   |                   |                   |                                       |                   |
| <b>54150 DRUG ENFORCEMENT</b>                   |                   |                   |                   |                                       |                   |
| 302 Advertising                                 | \$ -              | \$ 1,000          | \$ 1,000          | \$ 736                                | \$ 1,000          |
| 316 Contributions                               | -                 | 5,000             | 5,000             | -                                     | 5,000             |
| 319 Confidential Drug Enforcement Pmts          | 10,000            | 15,000            | 15,000            | 5,000                                 | 15,000            |
| 320 Dues & Memberships                          | 2,400             | 5,320             | 5,320             | 3,950                                 | 2,000             |
| 334 Maintenance Agreements                      | 5,291             | -                 | -                 | -                                     | -                 |
| 335 Maintenance & Repair-Building               | 1,105             | 5,000             | 7,500             | 6,858                                 | 5,000             |
| 336 Maintenance & Repair-Equipment              | 1,106             | 7,000             | 4,500             | 1,539                                 | 7,000             |
| 338 Maintenance & Repair-Vehicles               | 13,603            | 8,000             | 8,000             | 5,811                                 | 8,000             |
| 355 Travel                                      | 24,617            | 20,000            | 20,000            | 13,935                                | 10,000            |
| 358 Remittance of Revenue Collected             | 21,975            | -                 | -                 | -                                     | -                 |
| 429 Instructional Supplies (DARE)               | 5,818             | 10,000            | 10,000            | 5,257                                 | 10,000            |
| 431 Law Enforcement Supplies                    | 6,917             | 9,000             | 9,000             | 5,365                                 | 9,000             |
| 441 Prisoners Clothing                          | 11,702            | -                 | -                 | -                                     | 5,000             |
| 451 Uniforms                                    | 2,400             | 3,500             | 3,500             | 284                                   | 3,500             |
| 510 Trustee's Commission                        | 218               | 1,000             | 1,000             | 34                                    | 1,000             |
| 599 Other Charges                               | 1,375             | 2,000             | 2,000             | -                                     | 2,000             |
| 708 Communication Equipment                     | 3,712             | 33,000            | 32,389            | 31,635                                | 35,000            |
| 709 Data Processing Equipment                   | 16,203            | 33,000            | 34,111            | 34,110                                | 33,000            |
| 711 Furniture & Fixtures                        | 6,607             | 7,500             | 7,000             | 1,857                                 | 12,500            |
| 716 Law Enforcement Equipment                   | 13,630            | 15,000            | 40,000            | 30,585                                | 35,000            |
| 718 Motor Vehicles                              | 150,797           | 142,000           | 117,000           | 112,433                               | 150,000           |
| <b>TOTAL EXPENDITURES</b>                       | <b>\$ 299,476</b> | <b>\$ 322,320</b> | <b>\$ 322,320</b> | <b>\$ 259,392</b>                     | <b>\$ 349,000</b> |
|   |                   |                   |                   | <b>Beginning Fund Balance July 1,</b> | <b>\$ 565,315</b> |
|   |                   |                   |                   | <b>Ending Fund Balance June 30,</b>   | <b>\$ 562,825</b> |
|   |                   |                   |                   |                                       | <b>\$ 431,825</b> |

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

|  | 2012                | 2013 Budget         |                     | 2013                | 2014                |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
|  | Audited Actual      | Original Budget     | Amended Budget      | Unaudited Actual    | Estimated           |
| <b>LOCAL TAXES</b>                       |                     |                     |                     |                     |                     |
| 40280 Mineral Severance Tax              | \$ 36,958           | \$ 40,000           | \$ 40,000           | \$ 41,106           | \$ 50,000           |
| <b>TOTAL LOCAL TAXES</b>                 | <b>\$ 36,958</b>    | <b>\$ 40,000</b>    | <b>\$ 40,000</b>    | <b>\$ 41,106</b>    | <b>\$ 50,000</b>    |
| <b>OTHER LOCAL REVENUES</b>              |                     |                     |                     |                     |                     |
| 44110 Investment Income                  | \$ 402              | \$ -                | \$ -                | \$ 379              | \$ 400              |
| 44130 Sale of Materials & Supplies       | 262                 | 250                 | 250                 | 1,949               | 250                 |
| 44145 Sale of Recycled Materials         | 2,934               | -                   | -                   | 801                 | -                   |
| 44170 Miscellaneous Refunds              | -                   | 100                 | 100                 | 11                  | 100                 |
| 44520 Insurance Recovery                 | -                   | -                   | -                   | -                   | -                   |
| 44530 Sale of Equipment                  | -                   | -                   | -                   | 85,623              | 2,500               |
| 44540 Sale of Property                   | -                   | -                   | -                   | -                   | -                   |
| 44560 Damages Recovered from Individuals | -                   | -                   | -                   | -                   | -                   |
| <b>TOTAL OTHER LOCAL REVENUES</b>        | <b>\$ 3,598</b>     | <b>\$ 350</b>       | <b>\$ 350</b>       | <b>\$ 88,764</b>    | <b>\$ 3,250</b>     |
| <b>STATE OF TENNESSEE</b>                |                     |                     |                     |                     |                     |
| 46410 Bridge Program                     | \$ -                | \$ -                | \$ 443,898          | \$ 442,365          | \$ -                |
| 46420 State Road Aid Program             | 174,095             | 187,500             | 187,500             | -                   | 217,500             |
| 46920 Gasoline and Motor Fuel Tax        | 1,830,478           | 1,850,000           | 1,850,000           | 1,825,474           | 1,870,000           |
| 46930 Petroleum Special Tax              | 38,095              | 38,100              | 38,100              | 38,095              | 38,100              |
| <b>TOTAL STATE OF TENNESSEE</b>          | <b>\$ 2,042,668</b> | <b>\$ 2,075,600</b> | <b>\$ 2,519,498</b> | <b>\$ 2,305,933</b> | <b>\$ 2,125,600</b> |
| <b>OTHER SOURCES OF REVENUE</b>          |                     |                     |                     |                     |                     |
| 49200 Notes Issued                       | \$ 500,000          | \$ -                | \$ -                | \$ -                | \$ -                |
| 49700 Insurance Recovery                 | 4,047               | -                   | 6,700               | 6,700               | -                   |
| 49800 Transfer In                        | 80,000              | -                   | 26,000              | 26,000              | 16,000              |
| <b>TOTAL OTHER SOURCES (NON-REVENUE)</b> | <b>\$ 584,047</b>   | <b>\$ -</b>         | <b>\$ 32,700</b>    | <b>\$ 32,700</b>    | <b>\$ 16,000</b>    |
| <b>TOTAL REVENUE</b>                     | <b>\$ 2,667,271</b> | <b>\$ 2,115,950</b> | <b>\$ 2,592,548</b> | <b>\$ 2,468,503</b> | <b>\$ 2,194,850</b> |

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

|   |   | 2012                | 2013 Budget         |                     | 2013                | 2014                |
|---|---|---------------------|---------------------|---------------------|---------------------|---------------------|
|   |   | Audited Actual      | Original Budget     | Amended Budget      | Unaudited Actual    | Estimated           |
| <b>61000</b>                                  | <b>GENERAL ADMINISTRATION</b>           |                     |                     |                     |                     |                     |
| 101   | County Official's Salary                | \$ 76,407           | \$ 77,629           | \$ 77,629           | \$ 77,629           | \$ 78,900           |
| 103   | Assistant                               | 45,500              | 46,884              | 46,884              | 46,777              | 46,884              |
| 105   | Supervisor                              | -                   | 31,429              | 31,429              | 31,286              | 31,429              |
| 161   | Secretary                               | 30,499              | 31,429              | 31,429              | 31,357              | 31,429              |
| 191   | Boards & Committee Fees                 | 6,300               | 6,300               | 6,300               | 5,900               | 6,300               |
| 201   | Social Security                         | 12,012              | 14,400              | 14,730              | 14,729              | 15,505              |
| 204   | State Retirement                        | 13,533              | 15,965              | 15,943              | 15,942              | 17,326              |
| 206   | Life Insurance                          | 884                 | 1,350               | 1,350               | 1,333               | 1,335               |
| 207   | Medical Insurance                       | 25,168              | 39,245              | 38,937              | 37,744              | 41,210              |
| 208   | Dental Insurance                        | 775                 | 1,155               | 1,155               | 1,032               | 1,215               |
| 210   | Unemployment Compensation               | 535                 | 1,080               | 1,080               | 783                 | 300                 |
| 301   | Accounting Services                     | 12,000              | 12,000              | 12,000              | 12,000              | 12,000              |
| 320   | Dues and Memberships                    | 3,248               | 3,275               | 3,275               | 3,230               | 3,400               |
| 321   | Engineering Services                    | 39,000              | 25,000              | 25,228              | 25,228              | -                   |
| 322   | Drug Testing & Evaluation               | 690                 | 1,000               | 1,000               | 755                 | 1,000               |
| 331   | Legal Services                          | 1,300               | 1,500               | 1,500               | 388                 | 1,000               |
| 335   | Maintenance & Repair Services           | 7,710               | -                   | -                   | -                   | -                   |
| 337   | Maintenance & Repair Services           | 1,150               | 1,100               | 1,100               | -                   | 500                 |
| 355   | Travel                                  | 490                 | 1,000               | 1,000               | 656                 | 500                 |
| 399   | Other Contracted Services               | 950                 | 1,200               | 1,200               | 297                 | 500                 |
| 413   | Drugs & Medical Supplies                | 52                  | 100                 | 100                 | -                   | 50                  |
| 435   | Office Supplies                         | 1,173               | 1,200               | 1,200               | 466                 | 600                 |
| 599   | Other Charges                           | 4,050               | 4,000               | 3,772               | 1,910               | 1,500               |
| <b>TOTAL GENERAL ADMINISTRATION</b>           |   | <b>\$ 283,426</b>   | <b>\$ 318,241</b>   | <b>\$ 318,241</b>   | <b>\$ 309,441</b>   | <b>\$ 292,883</b>   |
| <b>62000</b>                                  | <b>HIGHWAY &amp; BRIDGE MAINTENANCE</b> |                     |                     |                     |                     |                     |
| 143   | Equipment Operators                     | \$ 404,166          | \$ 413,000          | \$ 413,000          | \$ 355,177          | \$ 403,652          |
| 201   | Social Security                         | 30,500              | 33,700              | 33,700              | 27,062              | 36,280              |
| 204   | State Retirement                        | 27,604              | 35,188              | 35,188              | 23,540              | 38,187              |
| 206   | Life Insurance                          | 4,502               | 4,700               | 4,700               | 4,445               | 4,670               |
| 207   | Medical Insurance                       | 137,553             | 140,370             | 140,370             | 123,835             | 147,389             |
| 208   | Dental Insurance                        | 3,284               | 3,550               | 3,550               | 3,027               | 3,728               |
| 210   | Unemployment Compensation               | 5,160               | 6,000               | 6,000               | 4,226               | 1,125               |
| 399   | Other Contracted Services               | 264,709             | 260,412             | 257,312             | 13,450              | 100,000             |
| 399SAID                                       | State Aid Road Projects                 | -                   | -                   | -                   | -                   | 290,000             |
| 403   | Asphalt - Cold Mix                      | 10,515              | 10,000              | 15,000              | 8,864               | 12,000              |
| 404   | Asphalt - Hot Mix                       | -                   | 1,000               | 1,000               | 972                 | 1,000               |
| 405   | Asphalt - Liquid                        | 396,661             | 300,000             | 341,000             | 334,263             | 300,000             |
| 408   | Concrete                                | -                   | 5,000               | 5,000               | -                   | -                   |
| 409   | Crushed Stone                           | 101,692             | 140,000             | 99,000              | 90,779              | 120,000             |
| 439   | Pipe - Concrete                         | 3,124               | 20,000              | 15,000              | 10,913              | 15,000              |
| 443   | Road Signs                              | 6,771               | 25,000              | 25,000              | 10,337              | 15,000              |
| 444   | Salt                                    | 4,784               | 12,000              | 12,000              | -                   | 8,000               |
| 499   | Other Supplies & Materials              | 6,815               | 10,000              | 10,000              | 6,796               | 8,000               |
| <b>TOTAL HIGHWAY &amp; BRIDGE MAINTENANCE</b> |   | <b>\$ 1,407,840</b> | <b>\$ 1,419,920</b> | <b>\$ 1,416,820</b> | <b>\$ 1,017,686</b> | <b>\$ 1,504,031</b> |

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

|   |   | 2012                | 2013 Budget         |                     | 2013                | 2014                |
|---|---|---------------------|---------------------|---------------------|---------------------|---------------------|
|   |   | Audited Actual      | Original Budget     | Amended Budget      | Unaudited Actual    | Estimated           |
| <b>63100</b>                                    | <b>OPERATION &amp; MAINT.OF EQUIPMENT</b> |                     |                     |                     |                     |                     |
| 142   | Mechanics                                 | \$ 85,571           | \$ 90,900           | \$ 90,900           | \$ 86,790           | \$ 89,600           |
| 201   | Social Security                           | 6,028               | 7,000               | 7,000               | 6,550               | 7,536               |
| 204   | State Retirement                          | 7,252               | 7,740               | 7,740               | 6,699               | 8,400               |
| 206   | Life Insurance                            | 562                 | 1,100               | 1,100               | 639                 | 1,005               |
| 207   | Medical Insurance                         | 23,279              | 24,642              | 24,642              | 18,209              | 25,875              |
| 208   | Dental Insurance                          | 774                 | 880                 | 880                 | 668                 | 925                 |
| 210   | Unemployment Compensation                 | 508                 | 810                 | 810                 | 736                 | 225                 |
| 329   | Laundry Service                           | 6,974               | 6,000               | 6,400               | 2,700               | 2,500               |
| 353   | Tow-In-Services                           | -                   | 500                 | 500                 | -                   | 500                 |
| 412   | Diesel Fuel                               | 98,522              | 100,000             | 100,000             | 100,000             | 100,000             |
| 418   | Equipment & Machinery Parts               | 147,980             | 100,000             | 100,000             | 95,854              | 100,000             |
| 424   | Garage Supplies                           | 1,959               | 3,000               | 3,000               | 1,709               | 2,000               |
| 425   | Gasoline                                  | 32,119              | 40,000              | 40,000              | 39,755              | 35,000              |
| 433   | Lubricants                                | 8,448               | 15,000              | 15,000              | 12,137              | 10,000              |
| 450   | Tires & Tubes                             | 15,854              | 20,000              | 20,000              | 19,119              | 15,000              |
| 499   | Other Supplies & Materials                | 5,154               | 6,000               | 5,600               | 5,438               | 3,600               |
| <b>TOTAL OPERATION &amp; MAINT.OF EQUIPMENT</b> |   | <b>\$ 440,984</b>   | <b>\$ 423,572</b>   | <b>\$ 423,572</b>   | <b>\$ 397,002</b>   | <b>\$ 402,166</b>   |
| <b>65000</b>                                    | <b>OTHER CHARGES</b>                      |                     |                     |                     |                     |                     |
| 307   | Communication                             | \$ 4,102            | \$ 6,000            | \$ 6,000            | \$ 3,835            | \$ 5,000            |
| 415   | Electricity                               | 6,170               | 9,000               | 9,000               | 6,289               | 8,000               |
| 434   | Natural Gas                               | 2,154               | 4,400               | 4,729               | 3,518               | 5,400               |
| 454   | Water & Sewer                             | 819                 | 1,200               | 1,200               | 682                 | 1,000               |
| 506   | Liability Insurance                       | 37,535              | 47,850              | 47,850              | 47,850              | 40,101              |
| 510   | Trustee's Commission                      | 19,167              | 20,000              | 20,000              | 19,022              | 20,000              |
| 513   | Worker's Compensation Insurance           | 65,982              | 81,938              | 82,609              | 82,609              | 95,525              |
| 599   | Other Charges                             | 746                 | 2,000               | 1,000               | 1,000               | 1,000               |
| <b>TOTAL OTHER CHARGES</b>                      |   | <b>\$ 136,675</b>   | <b>\$ 172,388</b>   | <b>\$ 172,388</b>   | <b>\$ 164,806</b>   | <b>\$ 176,026</b>   |
| <b>68000</b>                                    | <b>CAPITAL OUTLAY</b>                     |                     |                     |                     |                     |                     |
| 602   | Principal on Notes                        | \$ 39,000           | \$ 80,000           | \$ 80,000           | \$ 80,000           | \$ 82,000           |
| 604   | Interest on Notes                         | 4,121               | 10,150              | 10,270              | 10,270              | 8,500               |
| 705   | Bridge Construction                       | -                   | -                   | 453,698             | 442,365             | -                   |
| 714   | Highway Equipment                         | 256,204             | 43,795              | 43,676              | -                   | 43,676              |
| 718   | Motor Vehicles                            | 161,619             | 38,381              | 38,381              | -                   | 38,381              |
| <b>TOTAL CAPITAL OUTLAY</b>                     |   | <b>\$ 460,944</b>   | <b>\$ 172,326</b>   | <b>\$ 626,025</b>   | <b>\$ 532,635</b>   | <b>\$ 172,557</b>   |
| <b>TOTAL EXPENDITURES</b>                       |   | <b>\$ 2,729,869</b> | <b>\$ 2,506,447</b> | <b>\$ 2,957,046</b> | <b>\$ 2,421,570</b> | <b>\$ 2,547,663</b> |
| <b>Beginning Fund Balance July 1,</b>           |   |                     |                     |                     | <b>\$ 543,848</b>   | <b>\$ 590,781</b>   |
| <b>Ending Fund Balance June 30,</b>             |   |                     |                     |                     | <b>\$ 590,781</b>   | <b>\$ 237,968</b>   |

**GENERAL DEBT SERVICE FUND  
FUND 151  
ESTIMATED REVENUES, EXPENDITURES  
AND AVAILABLE FUNDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2014**

|   | 2012                | 2013 Budget         |                     | 2013                | 2014                |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | Audited Actual      | Original            | Amended             | Unaudited Actual    | Estimated           |
| <b>REVENUES</b>                               |                     |                     |                     |                     |                     |
| <b>LOCAL TAXES</b>                            |                     |                     |                     |                     |                     |
| 40110 Current Property Tax                    | \$ 1,015,908        | \$ 1,686,118        | \$ 1,686,118        | \$ 1,675,617        | \$ 1,729,259        |
| 40120 Trustee's Collections - Prior Year      | 29,908              | 30,000              | 30,000              | 31,850              | 30,000              |
| 40125 Trustee's Collections - Bankruptcy      | 1,576               | 750                 | 750                 | 1,945               | 1,700               |
| 40130 Clerk and Master Collections            | 15,241              | 5,000               | 5,000               | 14,144              | 7,200               |
| 40140 Interest and Penalty                    | 12,265              | 5,000               | 5,000               | 12,468              | 6,200               |
| 40161 Payments In Lieu of Taxes - T.V.A.      | 76                  | -                   | -                   | 124                 | 200                 |
| 40162 Payments In Lieu of Taxes - Utilities   | 2,025               | -                   | -                   | -                   | -                   |
| 40163 Payments In Lieu of Taxes - Other       | 391                 | -                   | -                   | 553                 | -                   |
| 40266 Litigation Tax - Jail, Workhouse, Court | 321,352             | 300,000             | 300,000             | 335,974             | 325,000             |
| <b>TOTAL LOCAL TAXES</b>                      | <b>\$ 1,398,742</b> | <b>\$ 2,026,868</b> | <b>\$ 2,026,868</b> | <b>\$ 2,072,676</b> | <b>\$ 2,099,559</b> |
| <b>OTHER LOCAL REVENUES</b>                   |                     |                     |                     |                     |                     |
| 44110 Investment Income                       | \$ 124,026          | \$ 145,000          | \$ 145,000          | \$ 110,780          | \$ 120,000          |
| 44120 Lease/Rentals                           | 105,050             | 105,040             | 105,040             | 105,040             | 103,731             |
| 44540 Sale of Property                        | -                   | -                   | -                   | -                   | -                   |
| <b>TOTAL OTHER LOCAL REVENUES</b>             | <b>\$ 229,076</b>   | <b>\$ 250,040</b>   | <b>\$ 250,040</b>   | <b>\$ 215,820</b>   | <b>\$ 223,731</b>   |
| <b>OTHER SOURCES</b>                          |                     |                     |                     |                     |                     |
| 49800 Transfers In                            | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| <b>TOTAL REVENUES</b>                         | <b>\$ 1,627,818</b> | <b>\$ 2,276,908</b> | <b>\$ 2,276,908</b> | <b>\$ 2,288,496</b> | <b>\$ 2,323,290</b> |
| <b>EXPENDITURES</b>                           |                     |                     |                     |                     |                     |
| <b>82110 GENERAL GOVERNMENT</b>               |                     |                     |                     |                     |                     |
| 601 Principal on Bonds                        | \$ 785,000          | \$ 810,000          | \$ 810,000          | \$ 810,000          | \$ 850,000          |
| 602 Principal on Notes                        | -                   | -                   | -                   | -                   | 95,450              |
| <b>82210 GENERAL GOVERNMENT</b>               |                     |                     |                     |                     |                     |
| 603 Interest on Bonds                         | 254,014             | 222,875             | 222,875             | 222,873             | 225,000             |
| 604 Interest on Notes                         | 7,867               | 24,000              | 122,260             | 122,260             | 235,650             |
| 613 Interest on Other Loans Payable           | -                   | -                   | -                   | -                   | 10,000              |
| <b>82310 GENERAL GOVERNMENT</b>               |                     |                     |                     |                     |                     |
| 325 Fiscal Agent Charges                      | 2,175               | 6,000               | 6,000               | 2,175               | 10,000              |
| 510 Trustee's Commission                      | 23,643              | 26,000              | 41,000              | 36,743              | 41,000              |
| <b>TOTAL EXPENDITURES</b>                     | <b>\$ 1,072,699</b> | <b>\$ 1,088,875</b> | <b>\$ 1,202,135</b> | <b>\$ 1,194,050</b> | <b>\$ 1,467,100</b> |
| <b>Beginning Fund Balance July 1,</b>         |                     |                     |                     | <b>\$ 941,205</b>   | <b>\$ 2,035,651</b> |
| <b>Ending Fund Balance June 30,</b>           |                     |                     |                     | <b>\$ 2,035,651</b> | <b>\$ 2,891,841</b> |

**RURAL DEBT SERVICE FUND  
FUND 152  
ESTIMATED REVENUES, EXPENDITURES  
AND AVAILABLE FUNDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2014**

|   | 2012                | 2013 Budget         |                     | 2013                                  | 2014                |
|---|---------------------|---------------------|---------------------|---------------------------------------|---------------------|
|   | Audited Actual      | Original            | Amended             | Unaudited Actual                      | Estimated           |
| <b>REVENUES</b>                             |                     |                     |                     |                                       |                     |
| <b>LOCAL TAXES</b>                          |                     |                     |                     |                                       |                     |
| 40110 Current Property Tax                  | \$ 518,320          | \$ 971,542          | \$ 971,542          | \$ 948,291                            | \$ 1,007,851        |
| 40120 Trustee's Collections - Prior Year    | -                   | 16,000              | 16,000              | 30,953                                | 20,000              |
| 40125 Trustee's Collections - Bankruptcy    | 581                 | 500                 | 500                 | 1,210                                 | 1,000               |
| 40130 Circuit/Clerk and Master Collections  | 1,305               | 6,500               | 6,500               | 16,774                                | 6,000               |
| 40140 Interest and Penalty                  | 1,407               | 5,500               | 5,500               | 13,976                                | 6,800               |
| 40161 Payments In Lieu of Taxes - T.V.A.    | 91                  | 50                  | 50                  | 143                                   | 100                 |
| 40162 Payments in Lieu of Taxes - Utilities | 2,434               | 700                 | 700                 | -                                     | -                   |
| 40163 Payments In Lieu of Taxes - Other     | -                   | 200                 | 200                 | 635                                   | -                   |
| 40210 Local Option Sales Tax                | 653,228             | 2,161,900           | 2,161,900           | 2,238,330                             | 2,188,450           |
| <b>TOTAL LOCAL TAXES</b>                    | <b>\$ 1,177,366</b> | <b>\$ 3,162,892</b> | <b>\$ 3,162,892</b> | <b>\$ 3,250,313</b>                   | <b>\$ 3,230,201</b> |
| <b>OTHER SOURCES</b>                        |                     |                     |                     |                                       |                     |
| 44110 Investment Income                     | \$ -                | \$ 120              | \$ 120              | \$ 8,325                              | \$ -                |
| 47715 Tax Credit Bond Rebate                | -                   | 575,255             | 575,255             | 409,865                               | 428,505             |
| 49800 Transfer In From Other Funds          | 4,368,220           | -                   | -                   | 146,752                               | 146,752             |
| <b>TOTAL REVENUES</b>                       | <b>\$ 5,545,586</b> | <b>\$ 3,738,267</b> | <b>\$ 3,738,267</b> | <b>\$ 3,815,255</b>                   | <b>\$ 3,805,458</b> |
| <b>EXPENDITURES</b>                         |                     |                     |                     |                                       |                     |
| <b>82130 EDUCATION</b>                      |                     |                     |                     |                                       |                     |
| 601 Principal on Bonds                      | \$ 330,000          | \$ 1,023,885        | \$ 1,023,885        | \$ 1,023,880                          | \$ 1,073,880        |
| 602 Principal on Notes                      | -                   | -                   | -                   | -                                     | 48,000              |
| 612 Principal on Loans                      | -                   | 50,004              | 50,004              | 41,670                                | 50,004              |
| <b>82230 EDUCATION</b>                      |                     |                     |                     |                                       |                     |
| 603 Interest on Bonds                       | 55,800              | 1,832,110           | 1,832,110           | 1,826,109                             | 2,841,460           |
| 604 Interest on Notes                       | -                   | -                   | -                   | -                                     | 6,000               |
| <b>82310 GENERAL GOVERNMENT</b>             |                     |                     |                     |                                       |                     |
| 325 Fiscal Agent Charges                    | -                   | 12,000              | 12,000              | 5,492                                 | 12,000              |
| 510 Trustee's Commission                    | 14,158              | 50,000              | 50,000              | 42,312                                | 50,000              |
| 699 Other Debt Service                      | 535                 | 2,500               | 2,500               | -                                     | 2,500               |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$ 400,493</b>   | <b>\$ 2,970,499</b> | <b>\$ 2,970,499</b> | <b>\$ 2,939,463</b>                   | <b>\$ 4,083,844</b> |
|   |                     |                     |                     |                                       |                     |
|   |                     |                     |                     | <b>Beginning Fund Balance July 1,</b> | <b>\$ 5,766,416</b> |
|   |                     |                     |                     | <b>Ending Fund Balance June 30,</b>   | <b>\$ 6,642,208</b> |
|   |                     |                     |                     |                                       | <b>\$ 6,363,822</b> |



**OTHER ENTERPRISE OPERATIONS FUND  
FUND 259  
ESTIMATED REVENUES, EXPENDITURES  
AND AVAILABLE FUNDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2014**

| Account Number                                   | 2012             | 2013 Budget      |                  | 2013                                  | 2014             |
|--|------------------|------------------|------------------|---------------------------------------|------------------|
|  | Audited Actual   | Original Budget  | Amended Budget   | Unaudited Actual                      | Estimated        |
| <b>REVENUES</b>                                  |                  |                  |                  |                                       |                  |
| <b>GENERAL SERVICE CHARGES</b>                   |                  |                  |                  |                                       |                  |
| 43115 Water Treatment Charges                    | \$ 12,053        | \$ 16,589        | \$ 16,589        | \$ 13,963                             | \$ 16,638        |
| 43190 Loan Payments                              | 18,475           | 18,475           | 18,475           | 18,475                                | 18,475           |
| 43194 Other Customer Loan Payments               | -                | -                | -                | -                                     | -                |
| 44170 Miscellaneous Refunds                      | -                | -                | -                | -                                     | -                |
| <b>Total Local Revenues</b>                      | <b>\$ 30,528</b> | <b>\$ 35,064</b> | <b>\$ 35,064</b> | <b>\$ 32,438</b>                      | <b>\$ 35,113</b> |
| <b>OTHER REVENUE SOURCES</b>                     |                  |                  |                  |                                       |                  |
| 49800 Transfers In                               | \$ -             | \$ 24,000        | \$ 24,000        | \$ 24,000                             | \$ -             |
| <b>TOTAL REVENUES</b>                            | <b>\$ 30,528</b> | <b>\$ 59,064</b> | <b>\$ 59,064</b> | <b>\$ 56,438</b>                      | <b>\$ 35,113</b> |
| <b>EXPENDITURES</b>                              |                  |                  |                  |                                       |                  |
| <b>55900 Other Public, Health, &amp; Welfare</b> |                  |                  |                  |                                       |                  |
| 307 Communication                                | \$ 574           | \$ 700           | \$ 700           | \$ 577                                | \$ 700           |
| 321 Engineering Services                         | 5,557            | 5,400            | 5,550            | 5,547                                 | 5,400            |
| 336 Maintenance & Repair - Equipment             | 1,323            | 1,500            | 1,500            | 397                                   | 1,500            |
| 361 Permits                                      | 23               | 400              | 400              | 172                                   | 400              |
| 399 Other Contracted Services                    | 8,614            | 20,000           | 20,000           | 11,607                                | 15,000           |
| 415 Electricity                                  | 2,500            | 2,500            | 3,109            | 3,109                                 | 3,100            |
| 454 Water & Sewer                                | 80               | 100              | 100              | 84                                    | 100              |
| 499 Other Supplies & Materials                   | 2,261            | 2,500            | 1,741            | 674                                   | 2,500            |
| 506 Property & Liability Insurance               | 650              | 650              | 650              | 650                                   | 650              |
| <b>Total Public, Health, &amp; Welfare</b>       | <b>\$ 21,582</b> | <b>\$ 33,750</b> | <b>\$ 33,750</b> | <b>\$ 22,817</b>                      | <b>\$ 29,350</b> |
| <b>82110 General Government</b>                  |                  |                  |                  |                                       |                  |
| 612 Principal on Other Loans                     | \$ 4,237         | \$ 4,500         | \$ 4,500         | \$ 4,418                              | \$ 4,500         |
| <b>82210 General Government</b>                  |                  |                  |                  |                                       |                  |
| 613 Interest on Other Loans                      | 12,875           | 12,700           | 12,700           | 12,694                                | 12,700           |
| <b>Total General Government</b>                  | <b>\$ 17,112</b> | <b>\$ 17,200</b> | <b>\$ 17,200</b> | <b>\$ 17,112</b>                      | <b>\$ 17,200</b> |
| <b>TOTAL EXPENDITURES</b>                        | <b>\$ 38,694</b> | <b>\$ 50,950</b> | <b>\$ 50,950</b> | <b>\$ 39,929</b>                      | <b>\$ 46,550</b> |
|  |                  |                  |                  |                                       |                  |
|  |                  |                  |                  | <b>Beginning Fund Balance July 1,</b> | <b>\$ 10,196</b> |
|  |                  |                  |                  | <b>Ending Fund Balance June 30,</b>   | <b>\$ 26,705</b> |
|  |                  |                  |                  |                                       | <b>\$ 15,268</b> |

**Coffee County, Tennessee**  
**Proposed Statement of Changes in Long Term Debt**  
**For the Fiscal Year Ending June 30, 2014**

| <b>Description of Indebtedness</b>                         | <b>Original<br/>Amount of<br/>Issue</b> | <b>Interest<br/>Rate</b> | <b>Date of<br/>Issue</b> | <b>Last<br/>Maturity<br/>Date</b> | <b>Outstanding<br/>7/1/2013</b> | <b>Matured<br/>During<br/>Period</b> | <b>Outstanding<br/>6/30/2014</b> |
|--|---|--------------------------|--------------------------|-----------------------------------|---------------------------------|--------------------------------------|----------------------------------|
| <b>GOVERNMENTAL ACTIVITIES:</b>                            |   |                          |                          |                                   |                                 |                                      |                                  |
| <b>NOTES PAYABLE</b>                                       |   |                          |                          |                                   |                                 |                                      |                                  |
| <u>Payable through General Debt Service Fund</u>           |   |                          |                          |                                   |                                 |                                      |                                  |
| Jail Construction, Capital Outlay Note                     | 2,000,000                               | 1.60%                    | 10/4/2011                | 10/1/2014                         | \$ 1,500,000                    | \$ -                                 | \$ 1,500,000                     |
| Jail Construction, Bond Anticipation Note                  | 19,985,000                              | 1.00%                    | 12/18/2012               | 12/18/2015                        | 6,247,106                       | -                                    | 6,247,106                        |
| General Capital Projects, Series 2013, Capital Outlay Note | 450,000                                 | 2.21%                    | 6/25/2013                | 7/22/2018                         | 450,000                         | 42,807                               | 407,193                          |
| <b>Total Payable through General Debt Service Fund</b>     |   |                          |                          |                                   | <b>\$ 8,197,106</b>             | <b>\$ 42,807</b>                     | <b>\$ 8,154,299</b>              |
| <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                          | \$ 381,000                      | \$ 82,000                            | \$ 299,000                       |
| <b>Total Payable through Highway Public Works Fund</b>     |   |                          |                          |                                   | <b>\$ 381,000</b>               | <b>\$ 82,000</b>                     | <b>\$ 299,000</b>                |
| <u>Payable through Rural Debt Service Fund</u>             |   |                          |                          |                                   |                                 |                                      |                                  |
| Energy Efficient Schools Initiative Loan Agreement         | 500,000                                 | 0.00%                    | 7/26/2011                | 8/26/2021                         | \$ 458,330                      | \$ 50,004                            | \$ 408,326                       |
| Rural School, Series 2013, Capital Outlay Note (Buses)     | 300,000                                 | 2.19%                    | 6/25/2013                | 7/22/2018                         | 300,000                         | 28,551                               | 271,449                          |
| <b>Total Payable through Rural Debt Service Fund</b>       |   |                          |                          |                                   | <b>\$ 758,330</b>               | <b>\$ 78,555</b>                     | <b>\$ 679,775</b>                |
| <b>Total Notes Payable</b>                                 |   |                          |                          |                                   | <b>\$ 9,336,436</b>             | <b>\$ 203,363</b>                    | <b>\$ 9,133,074</b>              |
| <b>OTHER LOANS PAYABLE</b>                                 |   |                          |                          |                                   |                                 |                                      |                                  |
| <u>Payable through General Fund</u>                        |   |                          |                          |                                   |                                 |                                      |                                  |
| City of Tullahoma Sales Tax Agreement                      | 2,000,000                               | Variable                 | 11/8/2011                | 12/31/2016                        | \$ 1,400,000                    | \$ 350,000                           | \$ 1,050,000                     |
| <b>Total Payable through General Fund</b>                  |   |                          |                          |                                   | <b>\$ 1,400,000</b>             | <b>\$ 350,000</b>                    | <b>\$ 1,050,000</b>              |
| <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                          | 4,050,000                       | 380,000                              | 3,670,000                        |
| <b>Total Payable through General Debt Service Fund</b>     |   |                          |                          |                                   | <b>\$ 4,050,000</b>             | <b>\$ 380,000</b>                    | <b>\$ 3,670,000</b>              |
| <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                        | 6,560,000                       | 185,000                              | 6,375,000                        |
| Qualified School Construction Bonds, Series 2010           | 3,027,000                               | 0.000%                   | 10/7/2010                | 9/15/2027                         | 2,616,729                       | 188,880                              | 2,427,849                        |
| <b>Total Payable through Rural Debt Service Fund</b>       |   |                          |                          |                                   | <b>\$ 9,176,729</b>             | <b>\$ 373,880</b>                    | <b>\$ 8,802,849</b>              |
| <b>Total Other Loans Payable</b>                           |   |                          |                          |                                   | <b>\$ 14,626,729</b>            | <b>\$ 1,103,880</b>                  | <b>\$ 13,522,849</b>             |
| <b>BONDS PAYABLE</b>                                       |   |                          |                          |                                   |                                 |                                      |                                  |
| <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                          | \$ 325,000                      | \$ 160,000                           | \$ 165,000                       |
| General Obligation Refunding Bonds, Series 2009            | 1,500,000                               | 3.00%                    | 10/01/2009               | 6/1/2017                          | 1,200,000                       | 300,000                              | 900,000                          |
| <b>Total Payable through General Debt Service Fund</b>     |   |                          |                          |                                   | <b>\$ 1,525,000</b>             | <b>\$ 460,000</b>                    | <b>\$ 1,065,000</b>              |
| <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                          | \$ 725,000                      | \$ 355,000                           | \$ 370,000                       |
| Series 2006A (1998 Senior High & 1999 Senior High Bonds)   | 4,110,000                               | 4.000%                   | 11/29/2006               | 2/1/2018                          | 2,245,000                       | 345,000                              | 1,900,000                        |
| 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                             | 22,750,000                              | 4.500%                   | 7/10/2013                | 6/30/2037                         | 9,100,000                       | -                                    | 9,100,000                        |
| <b>Total Payable through Rural Debt Service Fund</b>       |   |                          |                          |                                   | <b>\$ 29,195,000</b>            | <b>\$ 700,000</b>                    | <b>\$ 28,495,000</b>             |
| <b>Total Bonds Payable</b>                                 |   |                          |                          |                                   | <b>\$ 30,720,000</b>            | <b>\$ 1,160,000</b>                  | <b>\$ 29,560,000</b>             |
| <b>BUSINESS TYPE ACTIVITIES:</b>                           |   |                          |                          |                                   |                                 |                                      |                                  |
| <b>OTHER LOANS PAYABLE</b>                                 |   |                          |                          |                                   |                                 |                                      |                                  |
| <u>Payable through Wayside Acres Sewer Fund</u>            |   |                          |                          |                                   |                                 |                                      |                                  |
| Sewer Construction   | 224,000                                 | 4.125%                   | 10/10/2006               | 10/10/2044                        | \$ 205,260                      | \$ 3,278                             | \$ 201,982                       |
| Sewer Construction   | 100,000                                 | 4.375%                   | 12/20/2006               | 12/20/2044                        | 92,222                          | 1,402                                | 90,820                           |
| <b>Total Other Loans Payable</b>                           |   |                          |                          |                                   | <b>\$ 297,482</b>               | <b>\$ 4,680</b>                      | <b>\$ 292,802</b>                |
| <b>TOTAL DEBT</b>  |   |                          |                          |                                   | <b>\$ 54,980,647</b>            | <b>\$ 2,471,923</b>                  | <b>\$ 52,508,724</b>             |

**Coffee County, Tennessee  
Future Bond Requirements  
For the Fiscal Year Ending June 30, 2014**

**General Debt Service Bond Requirements**

|                                | <b>G.O.<br/>Refunding<br/>Bonds<br/>Series 2006 C</b> | <b>Public<br/>Improvement<br/>Bonds<br/>Series Z-4-A</b> | <b>Public<br/>Improvement<br/>Ref.Bonds<br/>Series, 2009</b> | <b>Total<br/>General Debt<br/>Service Fund</b> |
|--------------------------------|---|--|--|--|
| <b>Principal Requirements</b>  |   |  |  |  |
| 2013-2014                      | 160,000   | 380,000  | 300,000  | 840,000  |
| 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  |
| <b>Total Principal</b>         | <b>\$ 325,000</b>                                     | <b>\$ 3,695,000</b>                                      | <b>\$ 1,200,000</b>  | <b>\$ 5,220,000</b>                            |
| <b>Interest Requirements</b>   |   |  |  |  |
| 2013-2014                      | 13,000  | 144,473  | 36,000   | 193,473  |
| 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   |
| <b>Total Interest</b>          | <b>\$ 19,600</b>                                      | <b>\$ 690,075</b>  | <b>\$ 90,000</b>   | <b>\$ 799,675</b>                              |
| <b>Total Bond Requirements</b> | <b>\$ 344,600</b>                                     | <b>\$ 4,385,075</b>                                      | <b>\$ 1,290,000</b>  | <b>\$ 6,019,675</b>                            |

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

| <b>Principal Requirements</b> | <b>Senior High Refunding Bonds Series 2006A</b> | <b>Senior High QSCB Interest-Free Series 2010</b> | <b>Rural School Refunding Bonds Series 2006 B</b> | <b>Rural School Bonds Series 2008 Z-6-A</b> | <b>Rural School Bonds Series 2013</b> | <b>Rural School Bonds (BAB) Series 2009 Z-7-A</b> | <b>Total Rural Debt Service Fund</b> |
|-------------------------------|---|---|---|---|---------------------------------------|---|--------------------------------------|
| 2013-2014                     | \$ 345,000                                      | \$ 188,880  | \$ 355,000  | \$ 185,000                                  | \$ -                                  | \$ -  | \$ 1,073,880                         |
| 2014-2015                     | 365,000   | 188,880   | 370,000   | 200,000                                     | -                                     | -   | 1,123,880                            |
| 2015-2016                     | 705,000   | 188,880   | -   | 430,000                                     | -                                     | -   | 1,323,880                            |
| 2016-2017                     | 735,000   | 188,880   | -   | 465,000                                     | -                                     | -   | 1,388,880                            |
| 2017-2018                     | 95,000  | 188,880   | -   | 475,000                                     | 250,000                               | -   | 1,008,880                            |
| 2018-2019                     | -   | 188,880   | -   | 515,000                                     | 250,000                               | -   | 953,880                              |
| 2019-2020                     | -   | 188,880   | -   | 535,000                                     | 250,000                               | -   | 973,880                              |
| 2020-2021                     | -   | 188,880   | -   | 600,000                                     | 250,000                               | -   | 1,038,880                            |
| 2021-2022                     | -   | 188,880   | -   | 600,000                                     | 300,000                               | -   | 1,088,880                            |
| 2022-2023                     | -   | 188,880   | -   | 565,000                                     | 400,000                               | -   | 1,153,880                            |
| 2023-2024                     | -   | 188,880   | -   | 615,000                                     | 400,000                               | -   | 1,203,880                            |
| 2024-2025                     | -   | 188,880   | -   | 680,000                                     | 400,000                               | -   | 1,268,880                            |
| 2025-2026                     | -   | 188,880   | -   | 695,000                                     | 425,000                               | -   | 1,308,880                            |
| 2026-2027                     | -   | 207,473   | -   | -   | 1,200,000                             | -   | 1,407,473                            |
| 2027-2028                     | -   | 17,806  | -   | -   | 1,250,000                             | -   | 1,267,806                            |
| 2028-2029                     | -   | -   | -   | -   | 1,500,000                             | -   | 1,500,000                            |
| 2029-2030                     | -   | -   | -   | -   | 1,650,000                             | -   | 1,650,000                            |
| 2030-2031                     | -   | -   | -   | -   | 1,750,000                             | -   | 1,750,000                            |
| 2031-2032                     | -   | -   | -   | -   | 1,850,000                             | -   | 1,850,000                            |
| 2032-2033                     | -   | -   | -   | -   | 1,950,000                             | -   | 1,950,000                            |
| 2033-2034                     | -   | -   | -   | -   | 2,025,000                             | -   | 2,025,000                            |
| 2034-2035                     | -   | -   | -   | -   | 2,125,000                             | -   | 2,125,000                            |
| 2035-2036                     | -   | -   | -   | -   | 2,225,000                             | -   | 2,225,000                            |
| 2036-2037                     | -   | -   | -   | -   | 2,300,000                             | -   | 2,300,000                            |
| 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                            |
| <b>Total Principal</b>        | <b>\$ 2,245,000</b>                             | <b>\$ 2,680,720</b>                               | <b>\$ 725,000</b>                                 | <b>\$ 6,560,000</b>                         | <b>\$ 22,750,000</b>                  | <b>\$ 17,125,000</b>                              | <b>\$ 52,085,720</b>                 |

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

| <b>Interest Requirements</b> | <b>Senior High Refunding Bonds Series 2006A</b> | <b>Senior High QSCB Interest-Free Series 2010</b> | <b>Rural School Refunding Bonds Series 2006 B</b> | <b>Rural School Bonds Series 2008 Z-6-A</b> | <b>Rural School Bonds Series 2013</b> | <b>Rural School Bonds (BAB) Series 2009 Z-7-A</b> | <b>Total Rural Debt Service Fund</b> |
|------------------------------|---|---|---|---|---------------------------------------|---|--------------------------------------|
| 2013-2014                    | \$ 86,425                                       | \$ -  | \$ 29,000   | \$ 306,235                                  | \$ 1,023,750                          | \$ 795,795  | \$ 2,241,205                         |
| 2014-2015                    | 72,625  | -   | 14,800  | 298,835                                     | 1,023,750                             | 795,795   | 2,205,805                            |
| 2015-2016                    | 58,025  | -   | -   | 290,835                                     | 1,023,750                             | 795,795   | 2,168,405                            |
| 2016-2017                    | 31,588  | -   | -   | 272,560                                     | 1,023,750                             | 795,795   | 2,123,693                            |
| 2017-2018                    | 3,658   | -   | -   | 252,798                                     | 1,023,750                             | 795,795   | 2,076,001                            |
| 2018-2019                    | -   | -   | -   | 232,610                                     | 1,012,500                             | 795,795   | 2,040,905                            |
| 2019-2020                    | -   | -   | -   | 209,693                                     | 1,001,250                             | 795,795   | 2,006,738                            |
| 2020-2021                    | -   | -   | -   | 185,350                                     | 990,000                               | 795,795   | 1,971,145                            |
| 2021-2022                    | -   | -   | -   | 157,750                                     | 978,750                               | 795,795   | 1,932,295                            |
| 2022-2023                    | -   | -   | -   | 127,750                                     | 965,250                               | 795,795   | 1,888,795                            |
| 2023-2024                    | -   | -   | -   | 99,500                                      | 947,250                               | 795,795   | 1,842,545                            |
| 2024-2025                    | -   | -   | -   | 68,750                                      | 929,250                               | 795,795   | 1,793,795                            |
| 2025-2026                    | -   | -   | -   | 34,750                                      | 911,250                               | 795,795   | 1,741,795                            |
| 2026-2027                    | -   | -   | -   | -   | 892,125                               | 795,795   | 1,687,920                            |
| 2027-2028                    | -   | -   | -   | -   | 838,125                               | 795,795   | 1,633,920                            |
| 2028-2029                    | -   | -   | -   | -   | 781,875                               | 795,795   | 1,577,670                            |
| 2029-2030                    | -   | -   | -   | -   | 714,375                               | 795,795   | 1,510,170                            |
| 2030-2031                    | -   | -   | -   | -   | 640,125                               | 795,795   | 1,435,920                            |
| 2031-2032                    | -   | -   | -   | -   | 561,375                               | 795,795   | 1,357,170                            |
| 2032-2033                    | -   | -   | -   | -   | 478,125                               | 795,795   | 1,273,920                            |
| 2033-2034                    | -   | -   | -   | -   | 390,375                               | 795,795   | 1,186,170                            |
| 2034-2035                    | -   | -   | -   | -   | 299,250                               | 795,795   | 1,095,045                            |
| 2035-2036                    | -   | -   | -   | -   | 203,625                               | 795,795   | 999,420                              |
| 2036-2037                    | -   | -   | -   | -   | 103,500                               | 795,795   | 899,295                              |
| 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                              |
| <b>Total Interest</b>        | <b>\$ 252,321</b>                               | <b>\$ -</b>                                       | <b>\$ 43,800</b>                                  | <b>\$ 2,537,416</b>                         | <b>\$ 18,757,125</b>                  | <b>\$ 22,443,753</b>                              | <b>\$ 44,034,415</b>                 |
| <b>Total Requirements</b>    | <b>\$ 2,497,321</b>                             | <b>\$ 2,680,720</b>                               | <b>\$ 768,800</b>                                 | <b>\$ 9,097,416</b>                         | <b>\$ 41,507,125</b>                  | <b>\$ 39,568,753</b>                              | <b>\$ 96,120,135</b>                 |

**Coffee County, Tennessee**  
**Future Capital Outlay & Bond Anticipation Note Requirements**  
**For the Fiscal Year Ending June 30, 2014**

|                                | <b>Jail Construction<br/>\$2,000,000 CON<br/>\$19,985,000<br/>BAN</b> | <b>\$500,000<br/>Highway<br/>Equipment &amp;<br/>Vehicles</b> | <b>\$450,000<br/>CON<br/>General Projects<br/>Series, 2013</b> | <b>\$300,000<br/>CON<br/>Rural School<br/>Series, 2013</b> | <b>Total</b>        |
|--------------------------------|---|---|--|--|---------------------|
| <b>Principal Requirements</b>  |   |   |  |  |                     |
| 2013-2014                      | \$ -  | \$ 82,000   | \$ 42,807  | \$ 28,551  | \$ 153,359          |
| 2014-2015                      | -   | 83,000  | 87,039   | 58,044   | 228,083             |
| 2015-2016                      | -   | 85,000  | 88,973   | 59,322   | 233,295             |
| 2016-2017                      | -   | 87,000  | 90,951   | 60,628   | 238,579             |
| 2017-2018                      | -   | 44,000  | 92,972   | 61,963   | 198,935             |
| 2018-2019                      | -   | -   | 47,258   | 31,492   | 78,749              |
| <b>Total Principal</b>         | <b>\$ -</b>   | <b>\$ 381,000</b>   | <b>\$ 450,000</b>  | <b>\$ 300,000</b>  | <b>\$ 1,131,000</b> |
| <b>Interest Requirements</b>   |   |   |  |  |                     |
| 2013-2014                      | \$ 223,850  | \$ 8,292  | \$ 4,973   | \$ 3,285   | \$ 240,400          |
| 2014-2015                      | 99,925  | 6,406   | 8,521  | 5,629  | 120,480             |
| 2015-2016                      | -   | 4,485   | 6,587  | 4,351  | 15,422              |
| 2016-2017                      | -   | 2,519   | 4,609  | 3,044  | 10,173              |
| 2017-2018                      | -   | 506   | 2,588  | 1,709  | 4,803               |
| 2018-2019                      | -   | -   | 1,044  | 690  | 1,734               |
| <b>Total Interest</b>          | <b>\$ 323,775</b>   | <b>\$ 22,208</b>  | <b>\$ 28,322</b>   | <b>\$ 18,707</b>   | <b>\$ 393,012</b>   |
| <b>Total Note Requirements</b> | <b>\$ 323,775</b>   | <b>\$ 403,208</b>   | <b>\$ 478,322</b>  | <b>\$ 318,707</b>  | <b>\$ 1,524,012</b> |

**Coffee County, Tennessee  
Future Loan Requirements  
For the Fiscal Year Ending June 30, 2014**

|                               | <b>\$224,000<br/>RUD Loan<br/>Fund 259</b> | <b>\$100,000<br/>RUD Loan<br/>Fund 259</b> | <b>\$500,000<br/>Energy Efficient<br/>Schools Loan</b> | <b>\$22,000,000<br/>RUD Jail Loan<br/>Fund 151</b> | <b>Fiscal<br/>Year Total</b> |
|-------------------------------|--|--|--|--|------------------------------|
| <b>Principal Requirements</b> |  |  |  |  |                              |
| 2013-2014                     | \$ 3,278                                   | \$ 1,402                                   | \$ 50,004  | \$ -   | \$ 54,684                    |
| 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                      |
| <b>Total Principal</b>        | <b>\$ 205,260</b>                          | <b>\$ 92,223</b>                           | <b>\$ 449,996</b>                                      | <b>\$ 22,000,000</b>                               | <b>\$ 22,747,479</b>         |

**Coffee County, Tennessee  
Future Loan Requirements  
For the Fiscal Year Ending June 30, 2014**

|                              | <b>\$224,000<br/>RUD Loan<br/>Fund 259</b> | <b>\$100,000<br/>RUD Loan<br/>Fund 259</b> | <b>\$500,000<br/>Energy Efficient<br/>Schools Loan</b> | <b>\$22,000,000<br/>RUD Jail Loan<br/>Fund 151</b> | <b>Fiscal<br/>Year Total</b> |
|------------------------------|--|--|--|--|------------------------------|
| <b>Interest Requirements</b> |  |  |  |  |                              |
| 2013-2014                    | \$ 8,422                                   | \$ 4,010                                   | \$ -   | \$ -   | \$ 12,432                    |
| 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                        |
| <b>Total Interest</b>        | <b>\$ 161,120</b>                          | <b>\$ 77,897</b>                           | <b>\$ -</b>  | <b>\$ 17,085,693</b>                               | <b>\$ 17,324,710</b>         |
| <b>Total Loan Payments</b>   | <b>\$ 366,380</b>                          | <b>\$ 170,120</b>                          | <b>\$ 449,996</b>                                      | <b>\$ 39,085,693</b>                               | <b>\$ 40,072,189</b>         |



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

|   | <b>2012</b>               | <b>2013</b>                 | <b>2014</b>          |
|---|---------------------------|-----------------------------|----------------------|
|   | <b>Audited<br/>Actual</b> | <b>Unaudited<br/>Actual</b> | <b>Estimated</b>     |
| <b>LOCAL TAXES</b>                                |                           |                             |                      |
| 40110 Current Property Tax                        | \$ 7,868,606              | \$ 7,908,759                | \$ 8,161,658         |
| 40120 Trustee's Collections - Prior Year          | 231,071                   | 246,817                     | 265,000              |
| 40125 Trustee's Collections - Bankruptcy          | 13,226                    | 18,288                      | 18,750               |
| 40130 Circuit Clerk/Clerk & Master Coll           | 118,786                   | 116,729                     | 100,000              |
| 40140 Interest & Penalty                          | 97,835                    | 96,266                      | 92,500               |
| 40161 Payments in Lieu of Taxes - TVA             | 586                       | 587                         | 850                  |
| 40162 Payments in Lieu of Taxes - Local Utilities | 15,685                    | -                           | 15,000               |
| 40163 Payments in Lieu of Taxes - Other           | -                         | 2,609                       | -                    |
| 40210 Local Option Sales Taxes                    | 3,777,055                 | 3,801,485                   | 3,880,000            |
| 40350 Interstate Telecommunications Tax           | 1,509                     | 2,202                       | 1,500                |
| <b>TOTAL LOCAL TAXES</b>                          | <b>\$ 12,124,359</b>      | <b>\$ 12,193,742</b>        | <b>\$ 12,535,258</b> |
| <b>LICENSES, PERMITS, &amp; FEES</b>              |                           |                             |                      |
| 41110 Marriage Licenses                           | \$ 2,107                  | \$ 2,298                    | \$ 2,200             |
| 43340 Recreation Fees                             | 956                       | 969                         | 900                  |
| <b>TOTAL LICENSES, PERMITS, &amp; FEES</b>        | <b>\$ 3,063</b>           | <b>\$ 3,267</b>             | <b>\$ 3,100</b>      |
| <b>CHARGES FOR CURRENT SERVICES</b>               |                           |                             |                      |
| 43513 Tuition - Summer School                     | \$ 7,500                  | \$ 2,300                    | \$ 8,000             |
| 43570 Receipts From Individual Schools            | 105,981                   | 97,702                      | 75,000               |
| 43581-ESP Community Service Fees                  | 89,080                    | 96,907                      | 85,430               |
| <b>TOTAL CHARGES FOR CURRENT SERVICES</b>         | <b>\$ 202,561</b>         | <b>\$ 196,909</b>           | <b>\$ 168,430</b>    |
| <b>OTHER LOCAL REVENUES</b>                       |                           |                             |                      |
| 44130 Sale of Materials and Supplies              | \$ 1,587                  | \$ 6,483                    | \$ 1,200             |
| 44170 Miscellaneous Refunds                       | 12,645                    | 5,388                       | -                    |
| 44530 Sale of Equipment                           | -                         | 8,222                       | 10,000               |
| 44560 Damages Recovered from Individuals          | 6,591                     | 6,385                       | 4,500                |
| 44570 Contributions & Gifts                       | 6,268                     | 10,905                      | -                    |
| 44570-COURT Contributions & Gifts                 | -                         | 850                         | -                    |
| 44570-FAMILY Contributions & Gifts                | 1,245                     | 4,000                       | -                    |
| 44990-EBB   | 24,914                    | 23,339                      | 25,526               |
| 44990-FUTP Other Local Revenues                   | -                         | 5,075                       | -                    |
| <b>TOTAL OTHER LOCAL REVENUES</b>                 | <b>\$ 53,250</b>          | <b>\$ 70,647</b>            | <b>\$ 41,226</b>     |

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

|   |   | <b>2012</b>               | <b>2013</b>                 | <b>2014</b>          |
|---|---|---------------------------|-----------------------------|----------------------|
|   |   | <b>Audited<br/>Actual</b> | <b>Unaudited<br/>Actual</b> | <b>Estimated</b>     |
| <b>STATE REVENUES</b>                               |   |                           |                             |                      |
| 46390   | Other Health & Welfare Grants             | \$ -                      | \$ -                        | \$ -                 |
| 46511   | Basic Education Program (BEP)             | 17,804,000                | 18,411,356                  | 19,074,000           |
| 46515-PREK  | Early Childhood Education                 | 635,244                   | 647,398                     | 647,398              |
| 46550   | Driver Education                          | 13,066                    | 12,859                      | 13,500               |
| 46610   | Career Ladder Program                     | 170,632                   | 151,505                     | 145,815              |
| 46612   | C/Ladder Extended Contract                | 65,100                    | 41,200                      | 30,899               |
| 46590-CONTN   | Other State Education Funds (Connect Te   | 15,348                    | 14,449                      | 15,000               |
| 46590-ERATE   | Other State Education Funds (E-Rate)      | 28,175                    | 31,610                      | 7,500                |
| 46590-CSH   | Coordinated School Health                 | 85,000                    | 85,000                      | 85,000               |
| 46590-SAFE  | Other State Education Funds (SAFE)        | -                         | 19,049                      | 20,700               |
| 46594-FRC   | Family Resource Centers ARRA              | 59,223                    | 59,224                      | 59,224               |
| 46595-SSMS  | Statewide Student Mgmt System(Attenda     | 11,216                    | 11,527                      | 11,750               |
| 46840   | Alcoholic Beverage Tax                    | 3,522                     | 3,784                       | 4,000                |
| 46851   | State Revenue Sharing - T.V.A.            | 671,240                   | 931,144                     | 671,240              |
| 46981-ARTS  | Safe Schools ARRA                         | 1,399                     | 580                         | 1,200                |
| 46990   | Other State Revenues                      | 4,668                     | -                           | -                    |
| 46990-PARCC   | Other State Revenues-Technology           | -                         | -                           | 252,417              |
| 46990-RVAS  | Other State Revenues - RVAS               | 511                       | -                           | -                    |
| <b>TOTAL STATE REVENUES</b>                         |   | <b>\$ 19,568,344</b>      | <b>\$ 20,420,685</b>        | <b>\$ 21,039,643</b> |
| <b>FEDERAL REVENUES</b>                             |   |                           |                             |                      |
| 47143   | Special Ed-Grants to States               | \$ -                      | \$ 38,050                   | \$ -                 |
| 47590   | Other Federal Thru State                  | 500                       | -                           | -                    |
| 47590-ESP   | Other Federal Thru State                  | 12,753                    | 9,174                       | 11,000               |
| 47640   | ROTC Reimbursement                        | 50,639                    | 51,402                      | 52,500               |
| 47990-DFC   | Other Direct Federal (Drug Free Comm)     | 197,000                   | 140,007                     | 125,000              |
| 47990-EST   | Other Direct Federal(Established Coalitio | -                         | 74,658                      | 74,658               |
| 47990-PFS   | Other Direct Federal (Partnership for Suc | 74,678                    | 82,572                      | 77,023               |
| <b>TOTAL FEDERAL REVENUES</b>                       |   | <b>\$ 335,570</b>         | <b>\$ 395,863</b>           | <b>\$ 340,181</b>    |
| <b>OTHER GOVERNMENT AND CITIZENS GROUPS</b>         |   |                           |                             |                      |
| 48130   | Contributions                             | \$ 3,004,310              | \$ 257,421                  | \$ -                 |
| <b>TOTAL OTHER GOVERNMENT &amp; CITIZENS GROUPS</b> |   | <b>\$ 3,004,310</b>       | <b>\$ 257,421</b>           | <b>\$ -</b>          |
| <b>OTHER SOURCES</b>                                |   |                           |                             |                      |
| 49600   | Proceeds from Sale of Capital Assets      | \$ -                      | \$ 4,751                    | \$ -                 |
| 49700   | Insurance Recovery                        | 15,096                    | 92,548                      | -                    |
| 49800   | Operating Transfers                       | 38,863                    | 38,277                      | 40,000               |
| <b>TOTAL OTHER SOURCES</b>                          |   | <b>\$ 53,959</b>          | <b>\$ 135,576</b>           | <b>\$ 40,000</b>     |

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

|                                      |                      |                      |                      |
|--------------------------------------|----------------------|----------------------|----------------------|
| <b>TOTAL REVENUES GENERAL SCHOOL</b> | <b>\$ 35,345,416</b> | <b>\$ 33,674,110</b> | <b>\$ 34,167,838</b> |
|--------------------------------------|----------------------|----------------------|----------------------|

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

|   | 2012                 | 2013                 | 2014                 |
|---|----------------------|----------------------|----------------------|
|   | Audited<br>Actual    | Unaudited<br>Actual  | Estimated            |
| <b>EXPENDITURES</b>                               |                      |                      |                      |
| <b>71100 REGULAR INSTRUCTION PROGRAM</b>          |                      |                      |                      |
| 116 Teachers                                      | \$ 10,443,077        | \$ 10,581,381        | \$ 10,547,017        |
| 116-SAFE Teachers                                 | 16,838               | 17,000               | 17,000               |
| 117 Career Ladder Program                         | 102,190              | 83,937               | 84,216               |
| 117-TECH Career Ladder Program                    | 1,000                | 1,000                | 1,000                |
| 127 Career Ladder Extended Contracts              | 49,800               | 31,180               | 20,516               |
| 128 Homebound Teachers                            | 15,121               | 15,500               | 15,500               |
| 138-TECH Instructional Computer Personnel         | 58,615               | 60,392               | 61,825               |
| 163 Educational Assistants                        | 248,624              | 239,506              | 259,000              |
| 189 Other Salaries & Wages                        | 17,993               | 15,264               | 20,000               |
| 189-PARCC Other Salaries & Wages (Technology)     | -                    | -                    | 30,000               |
| 195 Certified Substitute Teachers                 | 33,949               | 28,355               | 30,000               |
| 198 Non-Certified Substitute Teachers             | 164,174              | 141,107              | 165,000              |
| 201 Social Security                               | 640,803              | 639,231              | 649,683              |
| 201-PARCC Social Security (Technology)            | -                    | -                    | 1,860                |
| 201-SAFE Social Security                          | 1,044                | 1,037                | 1,054                |
| 201-TECH Social Security                          | 3,353                | 3,440                | 3,500                |
| 204 State Retirement                              | 965,184              | 950,100              | 969,071              |
| 204-SAFE State Retirement                         | 1,524                | 1,516                | 1,510                |
| 204-TECH State Retirement                         | 5,396                | 5,452                | 5,579                |
| 206 Life Insurance                                | 47,819               | 50,528               | 49,091               |
| 206-TECH Life Insurance                           | 181                  | 188                  | 188                  |
| 207 Medical Insurance                             | 1,797,031            | 1,896,542            | 1,990,097            |
| 207-TECH Medical Insurance                        | 9,963                | 10,494               | 11,522               |
| 208 Dental Insurance                              | 78,051               | 76,851               | 80,103               |
| 208-TECH Dental Insurance                         | 272                  | 272                  | 272                  |
| 212 Employer Medicare                             | 152,215              | 152,229              | 154,350              |
| 212-PARCC Employer Medicare (Technology)          | -                    | -                    | 435                  |
| 212-SAFE Employer Medicare                        | 244                  | 242                  | 246                  |
| 212-TECH Employer Medicare                        | 785                  | 805                  | 910                  |
| 307-TECH Communication                            | 72,826               | 77,000               | 96,000               |
| 336-TECH Maintenance & Repair Services-Equipme    | 63,957               | 53,858               | 66,795               |
| 399 Other Contracted Services                     | -                    | 4,406                | -                    |
| 399-TECH Other Contracted Services                | 7,416                | 6,612                | 7,500                |
| 429 Instructional Supplies & Materials            | 162,260              | 160,371              | 166,600              |
| 429-TECH Instructional Supplies & Materials       | 924                  | 919                  | 1,000                |
| 449 Textbooks                                     | 321,586              | 238,577              | 320,000              |
| 499-PARCC Other Supplies & Materials (Technology) | -                    | -                    | 140,000              |
| 499-TECH Other Supplies & Materials               | 91,691               | 89,045               | 93,390               |
| 599-FUND Other Charges - Fund Raiser              | 27,034               | 29,289               | 30,000               |
| 599-SAFE Other Charges                            | 349                  | 405                  | 390                  |
| 599-TCENT Other Charges - Teacher Center          | 195                  | 1,908                | 2,000                |
| 722-BAND Regular Instruction Equipment-BAND CH    | 12,989               | 12,881               | 13,000               |
| 722-BAND Regular Instruction Equipment-BAND CM    | 1,993                | 1,998                | 2,000                |
| 722-PARCC Regular Instruction Equipment (Technol  | -                    | -                    | 80,122               |
| 722-TECH Regular Instruction Equipment            | 119,911              | 130,861              | 90,500               |
| <b>TOTAL REGULAR INSTRUCTION PROGRAM</b>          | <b>\$ 15,738,377</b> | <b>\$ 15,811,679</b> | <b>\$ 16,279,842</b> |

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

|  | 2012                | 2013                | 2014                |
|--|---------------------|---------------------|---------------------|
|  | Audited<br>Actual   | Unaudited<br>Actual | Estimated           |
| <b>71150 ALTERNATIVE INSTRUCTION PROGRAM</b> |                     |                     |                     |
| 599 Other Charges                            | \$ 624              | \$ 15,813           | \$ 15,000           |
| <b>TOTAL SPECIAL EDUCATION PROGRAM</b>       | <b>\$ 624</b>       | <b>\$ 15,813</b>    | <b>\$ 15,000</b>    |
| <b>71200 SPECIAL INSTRUCTION PROGRAM</b>     |                     |                     |                     |
| 116 Teachers                                 | \$ 1,530,508        | \$ 1,629,175        | \$ 1,720,498        |
| 117 Career Ladder Program                    | 17,257              | 16,467              | 16,700              |
| 128 Homebound Teachers                       | 1,921               | 3,730               | 2,500               |
| 163 Educational Assistants                   | 174,485             | 200,945             | 212,565             |
| 171 Speech Pathologist                       | 66,326              | 153,246             | 212,800             |
| 189 Other Salaries & Wages                   | 132,689             | 159,047             | 135,895             |
| 195 Certified Substitute Teachers            | 4,732               | 1,260               | 2,500               |
| 198 Non-Certified Substitute Teachers        | 21,424              | 15,478              | 16,500              |
| 201 Social Security                          | 109,765             | 124,378             | 132,000             |
| 204 State Retirement                         | 165,543             | 185,207             | 203,557             |
| 206 Life Insurance                           | 9,067               | 10,559              | 10,736              |
| 207 Medical Insurance                        | 360,433             | 398,961             | 441,612             |
| 208 Dental Insurance                         | 24,712              | 25,029              | 26,547              |
| 212 Employer Medicare                        | 26,240              | 29,484              | 30,000              |
| 336 Maintenance & Repair Services-Equipme    | 633                 | 1,181               | 1,200               |
| 399 Other Contracted Services                | 340,711             | 134,873             | 130,000             |
| 429 Instructional Supplies & Materials       | 12,725              | 24,137              | 12,000              |
| 499 Other Supplies & Materials               | 5,919               | 16,882              | 10,000              |
| 599 Other Charges                            | 974                 | 3,432               | 1,250               |
| 725 Special Education Equipment              | -                   | 14,696              | 5,000               |
| <b>TOTAL SPECIAL EDUCATION PROGRAM</b>       | <b>\$ 3,006,064</b> | <b>\$ 3,148,167</b> | <b>\$ 3,323,860</b> |
| <b>71300 VOCATIONAL EDUCATION PROGRAM</b>    |                     |                     |                     |
| 116 Teachers                                 | \$ 934,007          | \$ 908,115          | \$ 930,900          |
| 117 Career Ladder Program                    | 5,500               | 6,000               | 6,000               |
| 163 Educational Assistants                   | 12,935              | 13,730              | 13,700              |
| 195 Substitute Teachers                      | 5,134               | 6,132               | 1,500               |
| 198 Non-Certified Substitute Teachers        | 14,579              | 10,680              | 14,000              |
| 201 Social Security                          | 56,796              | 55,461              | 59,000              |
| 204 State Retirement                         | 85,320              | 81,516              | 84,364              |
| 206 Life Insurance                           | 4,180               | 4,175               | 4,209               |
| 207 Medical Insurance                        | 168,486             | 156,635             | 163,900             |
| 208 Dental Insurance                         | 6,382               | 6,055               | 5,952               |
| 212 Employer Medicare                        | 13,404              | 13,145              | 14,000              |
| 429 Instructional Supplies & Materials       | 29,812              | 26,214              | 30,000              |
| 730 Vocational Equipment (Lab)               | 20,181              | 22,676              | 18,800              |
| <b>TOTAL VOCATIONAL EDUCATION PROGRAM</b>    | <b>\$ 1,356,716</b> | <b>\$ 1,310,534</b> | <b>\$ 1,346,325</b> |
| <b>71400 STUDENT BODY EDUCATION PROGRAM</b>  |                     |                     |                     |
| 189 Other Salaries & Wages                   | \$ 39,800           | \$ 34,773           | \$ 35,000           |
| 189-EBB Other Salaries & Wages               | 18,324              | 14,706              | 18,324              |
| 201 Social Security                          | 2,886               | 2,589               | 2,881               |
| 204 State Retirement                         | 3,079               | 2,752               | 2,985               |
| 204-EBB State Retirement                     | 1,093               | 976                 | 1,094               |
| 212 Employer Medicare                        | 509                 | 450                 | 508                 |
| 212-EBB Employer Medicare                    | 166                 | 159                 | 176                 |
| 599-EBB Other Charges                        | 5,120               | 8,977               | 5,221               |
| <b>TOTAL STUDENT BODY EDUCATION PROGRAM</b>  | <b>70,977</b>       | <b>65,382</b>       | <b>66,189</b>       |

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

|   | 2012              | 2013                | 2014              |
|---|-------------------|---------------------|-------------------|
|   | Audited<br>Actual | Unaudited<br>Actual | Estimated         |
| <b>72110 ATTENDANCE</b>                 |                   |                     |                   |
| 105 Supervisor/Director                 | 62,071            | 63,509              | 64,445            |
| 117 Career Ladder Program               | 1,000             | 1,000               | 1,000             |
| 161 Secretary                           | 27,476            | 28,489              | 29,185            |
| 201 Social Security                     | 5,274             | 5,415               | 5,865             |
| 204 State Retirement                    | 8,148             | 8,156               | 8,299             |
| 206 Life Insurance                      | 364               | 369                 | 381               |
| 207 Medical Insurance                   | 13,100            | 13,276              | 15,066            |
| 208 Dental Insurance                    | 544               | 543                 | 544               |
| 212 Employer Medicare                   | 1,234             | 1,266               | 1,370             |
| 355 Travel                              | 1,951             | 1,694               | 1,800             |
| 399-SSMS Other Contracted Services      | 11,215            | 11,526              | 11,750            |
| 499 Other Supplies & Materials          | 1,437             | 1,372               | 1,200             |
| 704 Attendance Equipment                | 2,125             | 2,364               | 3,000             |
| <b>TOTAL ATTENDANCE</b>                 | <b>\$ 135,939</b> | <b>\$ 138,979</b>   | <b>\$ 143,905</b> |
| <b>72120 HEALTH SERVICES</b>            |                   |                     |                   |
| 105 Supervisor/Director                 | \$ 52,648         | \$ 53,936           | \$ 54,730         |
| 131 Medical Personnel                   | 239,986           | 287,224             | 342,890           |
| 131-CSH Medical Personnel               | 50,265            | 51,496              | 50,480            |
| 131-SPSVS Medical Personnel             | 19,926            | 20,742              | 21,369            |
| 161-CSH Secretary                       | 10,116            | 12,570              | 13,500            |
| 189 Other Salaries & Wages (Subs)       | 27,900            | 9,460               | 10,000            |
| 189-CSH Other Salaries & Wages          | 153               | 978                 | -                 |
| 201 Social Security                     | 22,058            | 24,017              | 27,500            |
| 201-SPSVS Social Security               | 1,201             | 1,251               | 1,324             |
| 204 State Retirement                    | 31,420            | 34,830              | 39,792            |
| 204-SPSVS State Retirement              | 1,803             | 1,842               | 1,898             |
| 206 Life Insurance                      | 1,309             | 1,604               | 1,691             |
| 206-SPSVS Life Insurance                | 90                | 94                  | 96                |
| 207 Medical Insurance                   | 58,355            | 68,765              | 80,750            |
| 207-CSH Medical Insurance               | 3,000             | 3,000               | 3,000             |
| 207-SPSVS Medical Insurance             | 3,023             | 2,931               | 3,500             |
| 208 Dental Insurance                    | 2,308             | 2,580               | 2,584             |
| 208-SPSVS Dental Insurance              | 136               | 136                 | 136               |
| 212 Employer Medicare                   | 5,159             | 5,621               | 6,000             |
| 212-SPSVS Employer Medicare             | 281               | 293                 | 310               |
| 355 Travel                              | 3,064             | 2,591               | 2,450             |
| 355-CSH Travel                          | 1,073             | 2,090               | 2,500             |
| 399-CSH Other Contracted Services       | 1,275             | 3,300               | -                 |
| 499 Other Supplies & Materials          | 8,489             | 7,305               | 10,000            |
| 499-CSH Other Supplies & Materials      | 14,867            | 7,565               | 11,000            |
| 524 In-Service/Staff Development        | 830               | 240                 | -                 |
| 524-CSH In-Service/Staff Development    | 3,849             | 3,090               | 3,500             |
| 599 Other Charges                       | 1,305             | 1,414               | 1,123             |
| 599-504 Other Charges                   | -                 | -                   | 4,000             |
| 599-BPACK Other Charges                 | 1,111             | 329                 | -                 |
| 599-CSH Other Charges                   | 403               | 910                 | 1,020             |
| 735 Health Equipment                    | -                 | 248                 | 500               |
| 790 Other Equipment (Computer Upgrades) | 1,360             | 3,279               | 646               |
| <b>TOTAL HEALTH SERVICES</b>            | <b>\$ 568,763</b> | <b>\$ 615,731</b>   | <b>\$ 698,289</b> |

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

|  | 2012              | 2013                | 2014              |
|--|-------------------|---------------------|-------------------|
|  | Audited<br>Actual | Unaudited<br>Actual | Estimated         |
| <b>72130 OTHER STUDENT SUPPORT</b>               |                   |                     |                   |
| 117 Career Ladder Program                        | \$ 3,000          | \$ 3,000            | \$ 3,000          |
| 123 Guidance Personnel                           | 496,600           | 513,671             | 533,000           |
| 124 Psychological Personnel                      | 21,898            | 22,757              | 23,430            |
| 161 Secretary                                    | 61,972            | 67,151              | 68,750            |
| 189 Other Salaries & Wages                       | 16,878            | 33,287              | 35,690            |
| 201 Social Security                              | 34,865            | 37,696              | 39,500            |
| 204 State Retirement                             | 53,294            | 56,457              | 58,705            |
| 206 Life Insurance                               | 2,664             | 2,737               | 2,900             |
| 207 Medical Insurance                            | 110,598           | 116,887             | 127,000           |
| 208 Dental Insurance                             | 4,209             | 4,458               | 4,459             |
| 212 Employer Medicare                            | 8,154             | 8,816               | 9,300             |
| 322 Evaluation & Testing                         | 48,233            | 49,848              | 50,000            |
| 322-SPSVS Evaluation & Testing                   | 6,151             | 11,037              | 6,100             |
| 355 Travel                                       | 1,398             | 1,996               | 2,000             |
| 399 Other Contracted Services                    | 1,239             | 866                 | 1,240             |
| <b>TOTAL OTHER STUDENT SUPPORT</b>               | <b>\$ 871,153</b> | <b>\$ 930,664</b>   | <b>\$ 965,074</b> |
| <b>72210 REGULAR INSTRUCTION PROGRAM SUPPORT</b> |                   |                     |                   |
| 105 Supervisor/Director                          | \$ 232,364        | \$ 240,526          | \$ 244,500        |
| 105-TECH Supervisor/Director                     | 65,005            | 66,514              | 67,495            |
| 117 Career Ladder Program                        | 7,000             | 7,000               | 7,000             |
| 117-TECH Career Ladder Program                   | 1,000             | 1,000               | 1,000             |
| 127 Career Ladder Extended Contracts             | 6,000             | 4,220               | 6,000             |
| 129 Librarians                                   | 367,292           | 406,230             | 417,500           |
| 161 Secretary(s)                                 | 63,396            | 67,287              | 65,100            |
| 189-RVAS Other Salaries & Wages                  | 440               | -                   | -                 |
| 189-TECH Other Salaries & Wages                  | 74,999            | 74,000              | 74,000            |
| 201 Social Security                              | 36,310            | 38,892              | 41,000            |
| 201-TECH Social Security                         | 7,815             | 7,787               | 8,835             |
| 204 State Retirement                             | 56,528            | 59,298              | 65,487            |
| 204-TECH State Retirement                        | 12,111            | 10,406              | 12,000            |
| 206 Life Insurance                               | 2,419             | 2,129               | 2,419             |
| 206-TECH Life Insurance                          | 542               | 594                 | 595               |
| 207 Medical Insurance                            | 104,664           | 98,200              | 107,500           |
| 207-TECH Medical Insurance                       | 29,728            | 35,691              | 37,500            |
| 208 Dental Insurance                             | 5,429             | 5,017               | 5,787             |
| 208-TECH Dental Insurance                        | 815               | 769                 | 816               |
| 212 Employer Medicare                            | 9,222             | 9,892               | 10,200            |
| 212-TECH Employer Medicare                       | 1,828             | 1,821               | 2,066             |
| 355-ESL Travel                                   | 883               | 708                 | 1,225             |
| 355-TECH Travel                                  | 12,549            | 12,843              | 13,500            |
| 355-TRAV Travel (BRE)                            | 892               | 1,028               | 1,200             |
| 355-TRAV Travel (ITH)                            | 2,686             | 2,331               | 3,000             |
| 355-TRAV Travel (JOE)                            | 2,719             | 1,238               | 3,500             |
| 355-TRAV Travel (KRI)                            | -                 | -                   | 1,200             |
| 355-TRAV Travel (STE)                            | 1,544             | 1,451               | 1,500             |
| 432 Library Books                                | 24,172            | 24,867              | 25,000            |
| 524 In-Service/Staff Development                 | 18,225            | 15,714              | 62,500            |
| 524-SAFE In-Service/Staff Development            | -                 | 500                 | 500               |

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

|   | 2012                | 2013                | 2014                |
|---|---------------------|---------------------|---------------------|
|   | Audited<br>Actual   | Unaudited<br>Actual | Estimated           |
| <b>72210 REGULAR INSTRUCTION PROGRAM SUPPORT (Cont)</b> |                     |                     |                     |
| 599-OTHER Other Charges (MIS)                           | 6,440               | 5,629               | 6,500               |
| 599-OTHER Other Charges (REP)                           | -                   | -                   | 3,500               |
| 790 Other Equipment (Libraries)                         | 5,951               | -                   | 4,500               |
| <b>TOTAL REGULAR INSTRUCTION PROGRAM SUPPORT</b>        | <b>\$ 1,160,968</b> | <b>\$ 1,203,582</b> | <b>\$ 1,304,425</b> |
| <b>72220 SPECIAL EDUCATION PROGRAM SUPPORT</b>          |                     |                     |                     |
| 105 Supervisor/Director                                 | \$ 61,868           | \$ 65,519           | \$ 63,972           |
| 117 Career Ladder Program                               | 1,000               | 1,000               | 1,000               |
| 124 Psychological Personnel                             | 113,940             | 133,584             | 134,710             |
| 161 Secretary(s)  | 18,384              | 18,916              | 19,200              |
| 189 Other Salaries & Wages                              | 2,388               | 2,043               | 2,400               |
| 201 Social Security                                     | 11,098              | 12,576              | 12,500              |
| 204 State Retirement                                    | 17,838              | 18,343              | 20,096              |
| 206 Life Insurance                                      | 716                 | 571                 | 762                 |
| 207 Medical Insurance                                   | 30,818              | 26,452              | 32,000              |
| 208 Dental Insurance                                    | 1,222               | 769                 | 1,496               |
| 212 Employer Medicare                                   | 2,596               | 2,941               | 2,900               |
| 336 Maintenance & Repair Services-Equip                 | 1,648               | 2,688               | 2,735               |
| 355 Travel  | 6,848               | 7,626               | 8,000               |
| 399 Other Contracted Services                           | -                   | -                   | 500                 |
| 499 Other Supplies & Materials                          | 915                 | 3,434               | 1,000               |
| 524 In-Service/Staff Development                        | 145                 | 17,739              | 10,250              |
| 599 Other Charges                                       | 751                 | 2,328               | 1,000               |
| <b>TOTAL SPECIAL EDUCATION PROGRAM SUPPORT</b>          | <b>\$ 272,175</b>   | <b>\$ 316,529</b>   | <b>\$ 314,521</b>   |
| <b>72230 VOCATIONAL EDUCATION PROGRAM</b>               |                     |                     |                     |
| 105 Supervisor/Director                                 | \$ 39,390           | \$ 33,844           | \$ 38,500           |
| 117 Career Ladder Program                               | 1,500               | -                   | -                   |
| 201 Social Security                                     | 2,478               | 2,101               | 2,387               |
| 204 State Retirement                                    | 3,707               | 3,005               | 3,419               |
| 206 Life Insurance                                      | 113                 | 100                 | 100                 |
| 207 Medical Insurance                                   | 2,878               | 2,874               | 3,088               |
| 208 Dental Insurance                                    | 136                 | 169                 | 169                 |
| 212 Employer Medicare                                   | 579                 | 491                 | 555                 |
| 307 Communication                                       | 46                  | 25                  | 150                 |
| 355 Travel  | 1,196               | 2,423               | 2,400               |
| <b>TOTAL VOCATIONAL EDUCATION PROGRAM</b>               | <b>\$ 52,023</b>    | <b>\$ 45,032</b>    | <b>\$ 50,768</b>    |
| <b>72310 BOARD OF EDUCATION</b>                         |                     |                     |                     |
| 118 Secretary to Board                                  | \$ 3,209            | \$ 451              | \$ 1,200            |
| 191 Board and Committee Member Fees                     | 21,830              | 11,795              | 9,000               |
| 201 Social Security                                     | 1,150               | 424                 | 635                 |
| 204 State Retirement                                    | 285                 | 38                  | 110                 |
| 206 Vision Insurance                                    | 2,656               | 3,518               | 3,600               |
| 207 Medical Insurance                                   | 168,213             | 187,716             | 195,000             |
| 208 Dental Insurance                                    | 7,097               | 9,292               | 9,300               |
| 210 Unemployment Compensation                           | 21,921              | 29,819              | 40,000              |



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

|  | 2012                | 2013                | 2014                |
|--|---------------------|---------------------|---------------------|
|  | Audited<br>Actual   | Unaudited<br>Actual | Estimated           |
| <b>72310 BOARD OF EDUCATION (cont)</b>     |                     |                     |                     |
| 212 Employer Medicare                      | 359                 | 176                 | 150                 |
| 305 Audit Services                         | 6,140               | 5,350               | 7,500               |
| 306 Bank Charges                           | 1,114               | 1,214               | 1,400               |
| 320 Dues & Memberships                     | 5,937               | 6,330               | 6,100               |
| 320-SACS Dues & Memberships                | -                   | 6,141               | 12,400              |
| 331 Legal Services                         | 23,307              | 20,366              | 20,000              |
| 355 Travel                                 | 2,078               | 2,517               | 3,000               |
| 506 Liability Insurance                    | 256,563             | 280,403             | 301,680             |
| 510 Trustee's Commission                   | 253,422             | 252,850             | 260,000             |
| 513 Worker's Compensation Insurance        | 236,227             | 269,407             | 312,820             |
| 524 In-Service/Staff Development           | 11,560              | 15,405              | 15,250              |
| 533 Criminal Investigation of Applicants   | 5,220               | 5,924               | 4,200               |
| 599 Other Charges                          | 35,558              | 35,755              | 30,000              |
| 599-PASS Other Charges (CHS)               | 21,000              | 21,000              | 21,000              |
| 599-PASS Other Charges (CCMS)              | 5,000               | 4,989               | 5,000               |
| <b>TOTAL BOARD OF EDUCATION</b>            | <b>\$ 1,089,846</b> | <b>\$ 1,170,880</b> | <b>\$ 1,259,345</b> |
| <b>72320 DIRECTOR OF SCHOOLS</b>           |                     |                     |                     |
| 101 County Official/Administrative Officer | \$ 100,134          | \$ 108,000          | \$ 109,621          |
| 117 Career Ladder Program                  | 1,000               | 1,000               | 1,000               |
| 161 Secretary(s)                           | 32,368              | 34,444              | 35,563              |
| 162 Administrative Clerical                | 27,648              | 22,721              | 24,076              |
| 189 Other Salaries & Wages                 | 1,358               | 135                 | 1,500               |
| 201 Social Security                        | 9,648               | 10,181              | 10,200              |
| 204 State Retirement                       | 14,603              | 13,754              | 15,033              |
| 206 Life Insurance                         | 541                 | 512                 | 571                 |
| 207 Medical Insurance                      | 21,577              | 22,853              | 24,547              |
| 208 Dental Insurance                       | 815                 | 815                 | 816                 |
| 212 Employer Medicare                      | 2,256               | 2,381               | 2,490               |
| 307 Communication                          | 9,302               | 9,557               | 8,800               |
| 320 Dues & Memberships                     | 2,006               | 2,195               | 2,400               |
| 336 Maintenance & Repair Services-Equipme  | 15,576              | 15,393              | 15,000              |
| 348 Postal Charges                         | 2,318               | 2,197               | 2,500               |
| 355 Travel                                 | 3,745               | 4,611               | 4,500               |
| 399 Other Contracted Services              | 4,463               | -                   | -                   |
| 435 Office Supplies                        | 9,372               | 9,157               | 9,000               |
| 452 Utilities                              | 32,079              | 26,264              | 28,000              |
| 524 In-Service/Staff Development           | 2,456               | 5,048               | 4,000               |
| 599 Other Charges                          | -                   | 338                 | -                   |
| <b>TOTAL DIRECTOR OF SCHOOLS</b>           | <b>\$ 293,265</b>   | <b>\$ 291,556</b>   | <b>\$ 299,617</b>   |
| <b>72410 OFFICE OF THE PRINCIPAL</b>       |                     |                     |                     |
| 104 Principals                             | \$ 585,317          | \$ 595,000          | \$ 615,500          |
| 117 Career Ladder Program                  | 5,000               | 4,000               | 5,000               |
| 119 Accountants/Bookkeepers                | 52,293              | 52,490              | 53,500              |
| 139 Assistant Principals                   | 276,104             | 297,505             | 305,000             |
| 161 Secretary(s)                           | 261,858             | 273,268             | 288,000             |
| 201 Social Security                        | 68,745              | 71,208              | 75,000              |

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

|   | 2012                | 2013                | 2014                |
|---|---------------------|---------------------|---------------------|
|   | Audited<br>Actual   | Unaudited<br>Actual | Estimated           |
| <b>72410 OFFICE OF THE PRINCIPAL (cont)</b> |                     |                     |                     |
| 204 State Retirement                        | 104,888             | 106,962             | 111,192             |
| 206 Life Insurance                          | 5,015               | 5,060               | 5,200               |
| 207 Medical Insurance                       | 196,295             | 214,593             | 233,500             |
| 208 Dental Insurance                        | 7,604               | 7,604               | 7,610               |
| 212 Employer Medicare                       | 16,151              | 16,661              | 17,500              |
| 307 Communication                           | 22,898              | 24,218              | 23,000              |
| 307-SPSVS Communication                     | 4,116               | 2,412               | 4,500               |
| 355 Travel                                  | 3,438               | 3,063               | 4,000               |
| 435 Office Supplies                         | 4,982               | 5,034               | 5,050               |
| 599-ART Other Charges                       | 1,399               | 580                 | -                   |
| <b>TOTAL OFFICE OF THE PRINCIPAL</b>        | <b>\$ 1,616,103</b> | <b>\$ 1,679,658</b> | <b>\$ 1,753,552</b> |
| <b>72510 FISCAL SERVICES</b>                |                     |                     |                     |
| 105 Supervisor/Director                     | \$ 42,526           | \$ 43,760           | \$ 45,435           |
| 119 Accountants/Bookkeepers                 | 134,447             | 156,966             | 157,459             |
| 201 Social Security                         | 10,725              | 10,827              | 11,250              |
| 204 State Retirement                        | 15,983              | 15,582              | 16,205              |
| 206 Life Insurance                          | 902                 | 913                 | 952                 |
| 207 Medical Insurance                       | 30,380              | 32,013              | 35,100              |
| 208 Dental Insurance                        | 1,358               | 1,358               | 1,360               |
| 212 Employer Medicare                       | 2,508               | 2,819               | 2,700               |
| 355 Travel                                  | 163                 | 381                 | 500                 |
| 399 Other Contracted Services               | 13,316              | 18,764              | 20,500              |
| 499 Other Supplies & Materials              | 2,884               | 2,956               | 2,500               |
| 524 In-Service/Staff Development            | 1,284               | 1,044               | 1,200               |
| 701 Administration Equipment                | -                   | -                   | -                   |
| <b>TOTAL FISCAL SERVICES</b>                | <b>\$ 256,476</b>   | <b>\$ 287,383</b>   | <b>\$ 295,161</b>   |
| <b>72610 OPERATION OF PLANT</b>             |                     |                     |                     |
| 166 Custodial Personnel                     | \$ 524,997          | \$ 537,000          | \$ 550,000          |
| 201 Social Security                         | 29,862              | 31,349              | 32,500              |
| 204 State Retirement                        | 40,142              | 40,398              | 42,340              |
| 206 Life Insurance                          | 3,919               | 4,300               | 4,850               |
| 207 Medical Insurance                       | 153,436             | 150,039             | 161,915             |
| 208 Dental Insurance                        | 5,703               | 5,929               | 5,930               |
| 212 Employer Medicare                       | 7,167               | 7,497               | 7,500               |
| 329 Laundry Services                        | 5,579               | 7,080               | 7,000               |
| 415 Electricity                             | 978,287             | 992,799             | 1,005,000           |
| 434 Natural Gas                             | 51,204              | 59,667              | 60,000              |
| 442 Propane Gas                             | 8,287               | 4,191               | 5,000               |
| 454 Water and Sewer                         | 75,179              | 64,587              | 70,000              |
| 499 Other Supplies & Materials              | 81,233              | 94,677              | 85,000              |
| <b>TOTAL OPERATION OF PLANT</b>             | <b>\$ 1,964,995</b> | <b>\$ 1,999,513</b> | <b>\$ 2,037,035</b> |
| <b>72620 MAINTENANCE OF PLANT</b>           |                     |                     |                     |
| 103 Assistant                               | \$ 15,985           | \$ 16,640           | \$ 17,155           |
| 105 Supervisor/Director                     | 43,567              | 44,108              | 45,790              |
| 167 Maintenance Personnel                   | 214,497             | 224,376             | 230,000             |
| 189 Other Salaries & Wages                  | 13,282              | 15,000              | 15,000              |
| 201 Social Security                         | 16,906              | 17,587              | 18,000              |

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

|   | 2012                | 2013                | 2014                |
|---|---------------------|---------------------|---------------------|
|   | Audited<br>Actual   | Unaudited<br>Actual | Estimated           |
| <b>72620 MAINTENANCE OF PLANT (cont)</b>          |                     |                     |                     |
| 204 State Retirement                              | 24,664              | 24,718              | 24,959              |
| 206 Life Insurance                                | 1,444               | 1,531               | 1,525               |
| 207 Medical Insurance                             | 53,585              | 56,473              | 62,000              |
| 208 Dental Insurance                              | 1,901               | 2,172               | 2,176               |
| 212 Employer Medicare                             | 3,954               | 4,113               | 4,200               |
| 307 Communication                                 | 6,169               | 3,805               | 4,000               |
| 335 Maintenance & Repair Services (Building)      | 388                 | 2,900               | 2,000               |
| 336 Maintenance & Repair Services (Equipment)     | 10,645              | 9,522               | 10,000              |
| 336-INS Maintenance & Repair Services (Insurance) | 3,163               | 4,600               | -                   |
| 355 Travel  | -                   | -                   | 1,000               |
| 499 Other Supplies & Materials                    | 126,207             | 135,008             | 135,000             |
| 499-INS Other Supplies & Materials                | 1,977               | 2,698               | -                   |
| 499-PEST Other Supplies & Materials               | 26,003              | 27,252              | 25,000              |
| 524 In-Service/Staff Development                  | 150                 | 200                 | 500                 |
| 717 Maintenance Equip.                            | -                   | 28,435              | 30,000              |
| <b>TOTAL OF MAINTENANCE OF PLANT</b>              | <b>\$ 564,487</b>   | <b>\$ 621,138</b>   | <b>\$ 628,305</b>   |
| <b>72710 TRANSPORTATION</b>                       |                     |                     |                     |
| 105 Supervisor/Director                           | \$ 55,665           | \$ 57,877           | \$ 59,604           |
| 142 Mechanic(s)                                   | 135,046             | 134,640             | 139,100             |
| 146 Bus Drivers                                   | 596,000             | 610,074             | 636,500             |
| 146-SPSVS Bus Drivers                             | 136,826             | 153,111             | 150,000             |
| 162 Administrative Clerical                       | 39,209              | 41,261              | 43,500              |
| 201 Social Security                               | 48,017              | 48,978              | 50,000              |
| 201-SPSVS Social Security                         | 7,254               | 8,792               | 9,300               |
| 204 State Retirement                              | 64,903              | 68,001              | 75,081              |
| 204-SPSVS State Retirement                        | 11,620              | 12,028              | 12,780              |
| 206 Life Insurance                                | 10,195              | 10,784              | 11,750              |
| 207 Medical Insurance                             | 374,275             | 390,903             | 420,000             |
| 208 Dental Insurance                              | 16,294              | 16,746              | 16,300              |
| 212 Employer Medicare                             | 11,336              | 11,455              | 12,000              |
| 212-SPSVS Employer Medicare                       | 1,697               | 2,056               | 2,175               |
| 307 Communication                                 | 1,817               | 1,894               | 1,550               |
| 329 Laundry Services                              | 4,431               | 5,437               | 5,400               |
| 336 Maintenance & Repair Services-Equipment       | 301                 | 229                 | 300                 |
| 355 Travel  | 2,096               | 1,634               | 2,100               |
| 399 Other Contracted Services                     | -                   | -                   | 700                 |
| 412 Diesel Fuel                                   | 276,365             | 280,462             | 300,000             |
| 425 Gasoline                                      | 24,505              | 20,560              | 22,500              |
| 435 Office Supplies                               | 1,134               | 1,192               | 1,000               |
| 450 Tires & Tubes                                 | 24,932              | 24,836              | 25,000              |
| 452 Utilities                                     | 12,936              | 11,800              | 13,500              |
| 453 Vehicle Parts                                 | 109,161             | 106,296             | 110,000             |
| 453-INS Vehicle Parts                             | -                   | 9,530               | -                   |
| 524 In-Service/Staff Development                  | 1,369               | 1,042               | 2,000               |
| 599 Other Charges                                 | 5,121               | 2,870               | 5,500               |
| 701 Administration Equipment                      | 2,500               | 3,700               | 3,700               |
| 708 Communication Equipment                       | -                   | 18,727              | -                   |
| 729 Transportation Equipment                      | -                   | 288,023             | -                   |
| <b>TOTAL TRANSPORTATION</b>                       | <b>\$ 1,975,005</b> | <b>\$ 2,344,938</b> | <b>\$ 2,131,340</b> |

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

|                                      | 2012              | 2013                | 2014      |
|--------------------------------------|-------------------|---------------------|-----------|
|                                      | Audited<br>Actual | Unaudited<br>Actual | Estimated |
| <b>73300 COMMUNITY SERVICES</b>      |                   |                     |           |
| 189 Other Salaries & Wages           | \$ 2,867          | \$ 3,006            | \$ 6,000  |
| 189-FRC Other Salaries & Wages       | 50,748            | 50,823              | 50,823    |
| 189-DFC Other Salaries & Wages       | 44,878            | 41,513              | 41,251    |
| 189-ESP Other Salaries & Wages       | 72,457            | 77,425              | 76,845    |
| 189-EST Other Salaries & Wages       | -                 | 34,594              | 34,595    |
| 189-PFS Other Salaries & Wages       | 30,671            | 23,831              | 23,400    |
| 201 Social Security                  | 248               | 185                 | 370       |
| 201-DFC Social Security              | 2,782             | 2,488               | 2,558     |
| 201-ESP Social Security              | 4,450             | 4,760               | 4,350     |
| 201-EST Social Security              | -                 | 1,984               | 2,145     |
| 201-FRC Social Security              | 3,147             | 3,152               | 3,151     |
| 201-PFS Social Security              | 1,902             | 1,478               | 1,451     |
| 204 State Retirement                 | 365               | 253                 | 510       |
| 204-ESP State Retirement             | 1,640             | 1,535               | 1,335     |
| 204-FRC State Retirement             | 4,593             | 4,513               | 4,513     |
| 206 Vision/Life Insurance            | -                 | 1,455               | -         |
| 206-DFC Vision/Life Insurance        | -                 | 60                  | 126       |
| 206-EST Vision/Life Insurance        | -                 | 54                  | 200       |
| 206-PFS Vision/Life Insurance        | -                 | 67                  | 142       |
| 207-DFC Medical Insurance            | -                 | 5,765               | 8,117     |
| 207-EST Medical Insurance            | -                 | 6,408               | 10,108    |
| 207-PFS Medical Insurance            | -                 | 3,112               | 4,800     |
| 208 Dental Insurance                 | 3,802             | 3,802               | 3,802     |
| 208-DFC Dental Insurance             | -                 | -                   | 88        |
| 208-EST Dental Insurance             | -                 | -                   | 286       |
| 212 Employer Medicare                | 59                | 43                  | 85        |
| 212-DFC Employer Medicare            | 651               | 582                 | 598       |
| 212-ESP Employer Medicare            | 1,041             | 1,113               | 1,000     |
| 212-EST Employer Medicare            | -                 | 464                 | 501       |
| 212-FRC Employer Medicare            | 736               | 737                 | 737       |
| 212-PFS Employer Medicare            | 445               | 346                 | 339       |
| 307-DFC Communication                | 1,119             | 1,102               | 1,332     |
| 307-ESP Communication                | 920               | 489                 | 1,000     |
| 307-EST Communication                | -                 | 360                 | 500       |
| 307-PFS Communication                | 968               | 602                 | 960       |
| 307-PREHB Communication              | -                 | 39                  | -         |
| 355-DFC Travel                       | 3,357             | 2,281               | 5,000     |
| 355-ESP Travel                       | 2,507             | 2,442               | 2,600     |
| 355-EST Travel                       | -                 | 313                 | 1,000     |
| 355-PFS Travel                       | 834               | 669                 | 1,558     |
| 399 Other Contracted Services        | 5,295             | 5,331               | 7,500     |
| 399-DFC Other Contracted Services    | 47,979            | 29,725              | 22,436    |
| 399-EST Other Contracted Services    | -                 | 3,292               | 3,000     |
| 399-PFS Other Contracted Services    | 645               | 19,356              | -         |
| 422-ESP Food Supplies                | 6,685             | 8,147               | 7,500     |
| 499-DFC Other Supplies and Materials | 75,586            | 35,403              | 3,095     |
| 499-ESP Other Supplies and Materials | 227               | 723                 | 500       |
| 499-EST Other Supplies and Materials | -                 | 12,929              | 11,267    |
| 499-PFS Other Supplies and Materials | 25,290            | 19,979              | 29,822    |

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

|   | 2012                | 2013                | 2014              |
|---|---------------------|---------------------|-------------------|
|   | Audited<br>Actual   | Unaudited<br>Actual | Estimated         |
| <b>73300 COMMUNITY SERVICES (cont)</b>        |                     |                     |                   |
| 524-DFC In-Service/Staff Development          | \$ 5,270            | \$ 14,021           | \$ 10,532         |
| 524-ESP In-Service/Staff Development          | -                   | 400                 | 750               |
| 524-EST In-Service/Staff Development          | -                   | 40                  | 1,000             |
| 524-PFS In-Service/Staff Development          | 110                 | 3,310               | 5,600             |
| 599-COUPN Other Charges                       | -                   | 800                 | -                 |
| 599-DFC Other Charges                         | 2,204               | 400                 | 23,617            |
| 599-ESP Other Charges                         | 672                 | 1,992               | 1,450             |
| 599-EST Other Charges                         | -                   | 10,664              | 6,323             |
| 599-FAMILY Other Charges                      | 575                 | 3,600               | -                 |
| 599-FRVEG Other Charges                       | -                   | 386                 | -                 |
| 599-HELP Other Charges                        | -                   | 475                 | -                 |
| 599-LAF Other Charges                         | -                   | 76                  | -                 |
| 599-PFS Other Charges                         | 8,669               | 5,834               | 5,100             |
| 599-WEBB Other Charges                        | 189                 | 57                  | -                 |
| 790-DFC Other Equipment                       | 672                 | -                   | -                 |
| 790-PFS Other Equipment                       | 1,160               | 1,067               | -                 |
| <b>TOTAL COMMUNITY SERVICES</b>               | <b>\$ 418,415</b>   | <b>\$ 461,852</b>   | <b>\$ 437,668</b> |
| <b>73400 EARLY CHILDHOOD EDUCATION</b>        |                     |                     |                   |
| 116 Teachers                                  | \$ 299,980          | \$ 311,912          | \$ 319,874        |
| 124 Psychological Personnel                   | 20,391              | 19,918              | 21,912            |
| 163 Educational Assistants                    | 82,373              | 85,103              | 87,818            |
| 189 Other Salaries & Wages                    | 28,434              | 30,339              | 30,436            |
| 195 Certified Substitute Teachers             | 200                 | 600                 | 600               |
| 198 Non-Certified Substitute Teachers         | 6,404               | 4,500               | 4,500             |
| 201 Social Security                           | 23,450              | 26,496              | 26,270            |
| 204 State Retirement                          | 36,580              | 37,421              | 36,860            |
| 206 Life Insurance                            | 2,600               | 2,600               | 2,665             |
| 207 Medical Insurance                         | 104,611             | 111,135             | 118,850           |
| 212 Employer Medicare                         | 5,800               | 6,560               | 6,750             |
| 307 Communication                             | 2,800               | 3,700               | 2,700             |
| 355 Travel                                    | 5,000               | 2,250               | 2,250             |
| 399 Other Contracted Services                 | 192                 | -                   | -                 |
| 429 Instructional Supplies and Materials      | 2,500               | 1,113               | 7,765             |
| 499 Other Supplies and Materials              | 1,600               | 600                 | 2,000             |
| 599 Other Charges                             | 1,351               | 151                 | 1,150             |
| 722 Regular Instruction Equipment             | -                   | -                   | 250               |
| 790 Other Equipment                           | 10,978              | 3,000               | 1,000             |
| <b>TOTAL EARLY CHILDHOOD EDUCATION</b>        | <b>\$ 635,244</b>   | <b>\$ 647,398</b>   | <b>\$ 673,650</b> |
| <b>76100 CAPITAL OUTLAY</b>                   |                     |                     |                   |
| 707-ROOF Building Improvements                | \$ 2,687,361        | \$ 918              | \$ -              |
| 712-HVAC Heating & Air Conditioning Equipment | 500,000             | -                   | -                 |
| 790-INS Other Equipment                       | -                   | 1,473               | -                 |
| 799 Other Capital Outlay                      | 96,475              | 133,113             | 200,000           |
| 799-ROOF Other Capital Outlay                 | -                   | 6,954               | -                 |
| 799-SPSVS Other Capital Outlay                | -                   | 5,000               | -                 |
| <b>TOTAL CAPITAL OUTLAY</b>                   | <b>\$ 3,283,836</b> | <b>\$ 147,458</b>   | <b>\$ 200,000</b> |

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

|  | 2012                 | 2013                 | 2014                 |
|--|----------------------|----------------------|----------------------|
|  | Audited<br>Actual    | Unaudited<br>Actual  | Estimated            |
| <b>82130 PRINCIPAL ON DEBT</b>           |                      |                      |                      |
| 602 Principal on Notes (Energy Loan)     | 71,429               | 71,429               | 71,429               |
| <b>TOTAL PRINCIPAL ON DEBT</b>           | <b>\$ 71,429</b>     | <b>\$ 71,429</b>     | <b>\$ 71,429</b>     |
| <b>82130 INTEREST ON DEBT</b>            |                      |                      |                      |
| 604 Interest on Notes                    | \$ -                 | \$ -                 | \$ -                 |
| <b>TOTAL INTEREST ON DEBT</b>            | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          |
| <b>99100 TRANSFERS OUT</b>               |                      |                      |                      |
| 590-DFC Transfers to Other Funds         | \$ 12,500            | \$ 6,667             | \$ 6,250             |
| 590-EST Transfers to Other Funds         | -                    | 3,555                | 3,733                |
| 590-PFS Transfers to Other Funds         | 3,984                | 3,987                | 3,851                |
| <b>TOTAL TRANSFERS OUT</b>               | <b>\$ 16,484</b>     | <b>\$ 14,209</b>     | <b>\$ 13,834</b>     |
| <b>TOTAL EXPENDITURES GENERAL SCHOOL</b> | <b>\$ 35,419,364</b> | <b>\$ 33,339,504</b> | <b>\$ 34,309,134</b> |
|  |                      |                      |                      |
| <b>Beginning Fund Balance July 1,</b>    | <b>\$ 897,093</b>    | <b>\$ 1,231,699</b>  | <b>\$ 1,231,699</b>  |
| <b>Ending Fund Balance June 30,</b>      | <b>\$ 1,231,699</b>  | <b>\$ 1,090,403</b>  | <b>\$ 1,090,403</b>  |

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

|   | 2012                | 2013                | 2014                |
|---|---------------------|---------------------|---------------------|
|   | Audited<br>Actual   | Unaudited<br>Actual | Estimated           |
| <b>REVENUE</b>                          |                     |                     |                     |
| <b>EDUCATION CHARGES</b>                |                     |                     |                     |
| 43521 Lunch Payments-Children           | \$ 611,673          | \$ 503,235          | \$ 505,000          |
| 43522 Lunch Payments-Adults             | 67,911              | 47,992              | 48,500              |
| 43523 Income from Breakfast             | 17,675              | 50,782              | 51,500              |
| 43525 A La Carte Sales                  | 102,572             | 223,866             | 225,000             |
| 43990 Other Charges for Services        | 180                 | 200                 | 200                 |
| <b>TOTAL EDUCATION CHARGES</b>          | <b>\$ 800,011</b>   | <b>\$ 826,075</b>   | <b>\$ 830,200</b>   |
| <b>RECURRING ITEMS</b>                  |                     |                     |                     |
| 44110 Investment Income                 | \$ 2,406            | \$ 2,225            | \$ 2,400            |
| 44170 Miscellaneous Refunds             | -                   | -                   | -                   |
| <b>TOTAL RECURRING ITEMS</b>            | <b>\$ 2,406</b>     | <b>\$ 2,225</b>     | <b>\$ 2,400</b>     |
| <b>NONRECURRING ITEMS</b>               |                     |                     |                     |
| 44530 Sale of Equipment                 | \$ -                | \$ 1,000            | \$ -                |
| <b>TOTAL NONRECURRING ITEMS</b>         | <b>\$ -</b>         | <b>\$ 1,000</b>     | <b>\$ -</b>         |
| <b>STATE EDUCATION FUNDS</b>            |                     |                     |                     |
| 46520 School Food Service               | \$ 23,612           | \$ 24,949           | \$ 25,000           |
| <b>TOTAL STATE EDUCATION FUNDS</b>      | <b>\$ 23,612</b>    | <b>\$ 24,949</b>    | <b>\$ 25,000</b>    |
| <b>OTHER STATE REVENUES</b>             |                     |                     |                     |
| 46980 Other State Grants                | \$ 2,500            | \$ 3,000            | \$ -                |
| <b>TOTAL OTHER STATE REVENUES</b>       | <b>\$ 2,500</b>     | <b>\$ 3,000</b>     | <b>\$ -</b>         |
| <b>FEDERAL THROUGH STATE</b>            |                     |                     |                     |
| 47111 USDA School Lunch Program         | \$ 1,127,662        | \$ 1,168,244        | \$ 1,200,000        |
| 47112 USDA-Commodities                  | 72,132              | 135,000             | 172,577             |
| 47113 Breakfast                         | 424,339             | 404,996             | 410,000             |
| 47114 USDA-Other                        | 6,376               | 6,774               | 7,500               |
| 47990 Other Direct Federal Revenue      | 6,000               | -                   | -                   |
| <b>TOTAL FEDERAL THROUGH STATE</b>      | <b>\$ 1,636,509</b> | <b>\$ 1,715,014</b> | <b>\$ 1,790,077</b> |
| <b>OTHER SOURCES (NON-REVENUE)</b>      |                     |                     |                     |
| 49700 Insurance Recovery                | \$ 5,144            | \$ 870              | \$ -                |
| <b>TOTAL OTHER SOURCES</b>              | <b>\$ 5,144</b>     | <b>\$ 870</b>       | <b>\$ -</b>         |
| <b>TOTAL CENTRAL CAFETERIA REVENUES</b> | <b>\$ 2,470,182</b> | <b>\$ 2,573,133</b> | <b>\$ 2,647,677</b> |

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

|  |                                | 2012                | 2013                | 2014                |
|--|--------------------------------|---------------------|---------------------|---------------------|
|  |                                | Audited<br>Actual   | Unaudited<br>Actual | Estimated           |
| <b>EXPENDITURES</b>                    |                                |                     |                     |                     |
| <b>73100</b>                           | <b>FOOD SERVICE</b>            |                     |                     |                     |
| 105                                    | Supervisor/Director            | \$ 57,964           | \$ 60,378           | \$ 62,500           |
| 119                                    | Accountants/Bookkeepers        | 34,197              | 31,750              | 28,200              |
| 165                                    | Cafeteria Personnel            | 662,407             | 688,951             | 692,750             |
| 189                                    | Other Salaries & Wages         | 20,143              | 13,728              | 15,000              |
| 201                                    | Social Security                | 45,020              | 46,000              | 48,000              |
| 204                                    | State Retirement               | 58,110              | 58,238              | 57,200              |
| 206                                    | Life Insurance                 | 7,227               | 6,967               | 8,213               |
| 207                                    | Medical Insurance              | 261,453             | 229,515             | 280,000             |
| 208                                    | Dental Insurance               | 11,406              | 11,424              | 12,000              |
| 212                                    | Employer Medicare              | 10,469              | 10,264              | 11,000              |
| 301                                    | Accounting Services            | 625                 | 650                 | 650                 |
| 307                                    | Communication                  | 4,107               | 1,371               | 2,500               |
| 336                                    | Maintenance & Repair-Equipment | 12,384              | 5,000               | 7,500               |
| 355                                    | Travel                         | 24,715              | 12,000              | 12,000              |
| 399                                    | Other Contracted Services      | 10,635              | 10,500              | 10,500              |
| 421                                    | Food Preparation Supplies      | 82,030              | 95,000              | 100,000             |
| 422                                    | Food Supplies                  | 1,056,463           | 1,021,200           | 1,100,000           |
| 435                                    | Office Supplies                | 4,042               | 4,500               | 4,500               |
| 469                                    | Commodities-USDA               | 72,132              | 135,000             | 172,577             |
| 499                                    | Other Supplies & Materials     | 153                 | 100                 | 500                 |
| 506                                    | Liability Insurance            | 343                 | 350                 | 500                 |
| 524                                    | In-Service/Staff Development   | 10,781              | 3,000               | 7,000               |
| 599                                    | Other Charges                  | 7,917               | 15,000              | 15,000              |
| 701                                    | Administration Equipment       | -                   | -                   | 1,000               |
| 710                                    | Food Service Equipment         | 54,182              | 15,500              | 40,000              |
| <b>TOTAL FOOD SERVICE EXPENDITURES</b> |                                | <b>\$ 2,508,905</b> | <b>\$ 2,476,386</b> | <b>\$ 2,689,090</b> |
| <b>Beginning Fund Balance July 1,</b>  |                                |                     | <b>\$ 678,395</b>   | <b>\$ 775,142</b>   |
| <b>Ending Fund Balance June 30,</b>    |                                |                     | <b>\$ 775,142</b>   | <b>\$ 733,729</b>   |