



Photo by Jennings Jones

The Budget Appropriation Resolution and Tax Levy of
Rutherford County, Tennessee
for the Fiscal Year Ending June 30, 2018

Adopted by the Rutherford County Commission on June 27, 2017

Rutherford County, Tennessee

**2017-2018 Fiscal Budget
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LETTER OF TRANSMITTAL

August 18, 2017

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

The Rutherford County Finance Department herein submits the 2017-2018 consolidated budget document as required by Chapter 49, Private Acts of 1979. The Rutherford County Board of Commissioners adopted this budget on June 27, 2017. The Commission also adopted a property tax rate of \$2.68 on June 27, 2017 to provide sufficient tax revenue that, together with other revenues, adequately funds total appropriations of \$563,235,077. An overview of the budget is provided in this document for those who do not require as much detail.

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

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

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

Sincerely,

Lisa A. Nolen, CPA, CGFM
Finance Director

RUTHERFORD COUNTY, TENNESSEE OPERATING BUDGET

For the Fiscal Year Ending June 30, 2018

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

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

Statement of Proposed Operations For the Fiscal Year Ending June 30, 2018

Fund	2017 Adopted Tax Rate	Estimated Revenues	Recommended Appropriations		Revenues over (under) Appropriations
County General	\$0.6195	\$89,253,517	\$97,342,521	17.3%	(\$8,089,004)
Solid Waste/Sanitation	-	4,207,200	4,960,048	0.9%	(752,848)
Ambulance	0.0661	12,649,052	14,110,952	2.5%	(1,461,900)
Industrial/Economic Dev.	-	84,433	196,250	0.0%	(111,817)
Special Purpose	-	-	10,000	0.0%	(10,000)
Drug Control	-	350,500	585,160	0.1%	(234,660)
Highway	0.0126	9,494,331	9,394,269	1.7%	100,062
General Purpose School	1.2835	357,465,850	364,221,644	64.7%	(6,755,794)
Centralized Cafeteria	-	19,367,000	20,080,425	3.6%	(713,425)
Education Capital Projects	0.0600	4,298,976	4,265,340	0.8%	33,636
General Debt Service	0.6383	\$ 50,256,735	48,068,468	8.5%	2,188,267
Totals	\$2.6800	\$547,427,594	\$563,235,077	100%	(\$15,807,483)

It is necessary that the county maintain adequate fund balances to ensure funds are available to operate during the early months of each fiscal year, prior to the collection of current property taxes which begins in October. These balances are also needed to allow for unanticipated expenditures and/or changes in economic conditions. The county has adopted policies regarding the level of unassigned fund balances in the General Fund (15%) and the Debt Service Fund (computed). The State requires the Board of Education to maintain 3% of current appropriations in the unassigned fund

balance in the General Purpose School Fund. Also, the State does not allow fund balances in the Cafeteria fund to exceed three months of operating expenses. The following schedule shows the estimated change to each of the fund's assigned/unassigned fund balance:

**Estimated Change in Fund Balance
For the Fiscal Year Ending June 30, 2018**

Fund	2017 Adopted Tax Rate	Unassigned/ Assigned July 1, 2017	Revenues over (under) Appropriations	adjustments	Estimated Assigned/ Unassigned FB June 30, 2018
County General	\$0.6195	\$32,332,814	(\$8,089,004)	100,000	\$24,343,810
Solid Waste/Sanitation	-	7,556,536	(752,848)	-	6,803,688
Ambulance	0.0661	3,919,730	(1,461,900)	-	2,457,830
Industrial/Economic Dev.	-	126,963	(111,817)	35,816	50,962
Special Purpose	-	195,821	(10,000)	-	185,821
Drug Control	-	1,063,108	(234,660)	-	828,448
Highway	0.0126	11,331,968	100,062	-	11,432,030
General Purpose School	1.2835	39,443,933	(6,755,794)	-	32,688,139
Centralized Cafeteria	-	4,376,628	(713,425)	-	3,663,203
Education Capital Projects	0.0600	2,984,030	33,636	-	3,017,666
General Debt Service	0.6383	41,008,544	2,188,267	-	43,196,811
Totals	<u>\$2.6800</u>	<u>\$144,340,075</u>	<u>(\$15,807,483)</u>	<u>\$135,816</u>	<u>\$128,668,408</u>

The Budget and Finance committee has proposed a change in the allocation of the current property tax rate to place the Debt Service Fund in a healthier position for the next bond issue estimated at \$80-\$85 million. As currently presented, all fund balances in the major funds meet the Board of Commissioner's financial policies.

Allocation of the Property Tax Rate

	2016 Current		<i>change</i>	2017 Proposed	
	Rate	Ratio		Rate	Ratio
County General	\$ 0.6195	23.12%	\$ -	\$ 0.6195	23.12%
Ambulance	0.0661	2.47%	-	0.0661	2.47%
Road & Bridges	0.0126	0.47%	-	0.0126	0.47%
Education	1.2935	48.26%	<i>(0.0100)</i>	1.2835	47.89%
Ed. Capital Projects	0.0600	2.24%	-	0.0600	2.24%
General Debt Service	0.6283	23.44%	<i>0.0100</i>	0.6383	23.82%
All FUNDS	\$ 2.6800	100%	\$ -	\$ 2.6800	100%

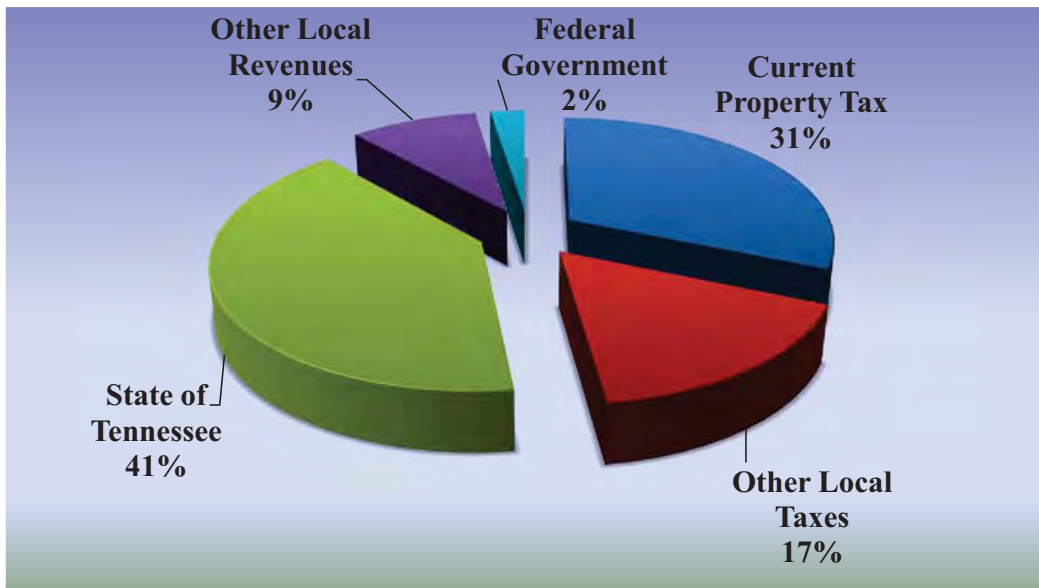
PROJECTED REVENUES

Estimated revenues below have been allocated to the various funds in the same manner as the previous year. In any given year, we usually anticipate a certain amount of revenue growth to fund normal inflation in county programs and services. The chart and table on this page present the projected revenues that will be available to fund appropriations for all departments during the coming year. Revenue growth projections are formulated based on the actual growth history of each individual revenue component for the past several years. As stated before, this analysis is based on the assumption that significant changes in these growth trends will not occur.

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

SUMMARY REVENUE ALL FUNDS

SOURCE	PROJECTION	%
Current Property Tax	\$ 169,701,669	31.0%
Other County Prop. Tax	12,495,452	2.3%
Local Sales Tax	65,000,000	11.9%
Wheel Tax	10,485,460	1.9%
Development Tax	3,000,000	0.5%
State Revenue	222,126,259	40.6%
Federal Revenue	13,050,967	2.4%
Interest Earned	1,463,933	0.3%
Other Revenue	50,103,854	9.2%
Total Estimated Revenue	\$ 547,427,594	100%



APPROPRIATIONS

The mission of government is to provide services to its citizens. These services are generally provided by the government's employees. It is not surprising then that the majority of the government's expenditures are in the form of salary/wages and related benefits. This will be the 13th year of the pay plan adopted by the Board of Commissioners in June, 2005. A survey was conducted in 2009 which resulted in structural changes to the pay table occurring in July, 2012 and July, 2013. A second survey was conducted in 2014, using Hamilton County, Montgomery County, City of Murfreesboro and the City of Franklin as comparable governments. As a result, the commission increased the base table by 2% for the 2015-2016 fiscal year. No changes were made to grades or base table for FY 2016-2017. Because of turnover in the Ambulance department, the commission agreed to change grades for EMT and paramedic positions, with instructions to the Human Resource (HR) department to review all position, particularly in public safety, with information received from HR's latest salary survey. The proposed budget for FY 2017-2018 includes the Human Resource department's recommendation for many positions in the county, with the base table increasing by .7%. The county's pay plan affects personnel costs in the General Fund, Solid Waste Fund, and Ambulance Fund.

Salaries in the General Purpose School Fund and Cafeteria Fund are budgeted according to the Board of Education's pay plan. Their proposal includes earned steps, estimated at 1.25%, and an increase to their base table of 3%. Their proposal also adds 141 full time equivalents (FTEs) to their existing budgeted positions of 4,206.5 for a total of 4,347.5.

Salaries in the Highway/Road & Bridge fund are estimated at 5.25% higher than the 2016-2017 fiscal year. The Highway Superintendent uses the county's pay plan only as a basis for determining salaries for his department, but does not follow the county's pay plan. While no new positions are added for FY 2017-2018, 5 positions were added during the current fiscal year, bringing the department's total full time positions to 65.

The cost of providing health insurance to employees is a challenge for most governmental units. All fund budgets presented include funding the premiums as recommended by the Rutherford County Insurance Committee and adopted by the Rutherford County Commission. The Commission's stated plan is to increase the premium amount paid by the employee by at least 1% each year until the employee is responsible for 20% of the premium rate for groups other than individual coverage. For calendar year 2018, the employee will be responsible for 10% of the premium for individual coverage and 17% for the co-pay and deductible plan for employee & (spouse/family/child) coverage. For the higher deductible HRA plan, there is no charge to the employee for individual coverage. However the employee is responsible for a percentage of the premium if a different tier is chosen (6% family, 5% for employee & spouse and 4% for employee & child). Those employees whose spouse works for an employer that offers a company sponsored health insurance plan are not eligible to participate in the county's health insurance plan. Rates for the 2018 calendar year increased 9% for the co-pay plan, 20% for the deductible plan and 5% for the HRA plan. These increases have been incorporated into the budget proposals.

The following table presents a comparison of current original & amended appropriations by fund with department requests and the County Mayor's recommendation where applicable. It is important to note that departments often submit budget requests with information as to the priority of

certain new initiatives. There is always the realization that depending on revenue predictions, certain increases may not be approved. It's also important to note that when departments return their requests; they typically do not include any change to the current pay structure. Any changes to the calculation of payroll are generally presented in the Mayor's and the Budget, Finance and Investment Committee's recommendation. During the 16-17 fiscal year, the commission agreed to fund an additional 19 public safety positions, with 12 added to the jail, and 7 to the sheriff's department. The budget for the Ambulance department for FY 16-17 included 10 new positions, with six only funded for half the year. These six positions are fully funded in FY17-18.

For the departments within the General Fund, Ambulance, and Solid Waste, there were requests for 48 additional full time positions and a net increase of 16 part time positions at a cost of \$2,633,075 for FY 17-18. The County Mayor and BFI Committee agreed to 31 full time positions and a net increase of 18 part time positions with a budgeted cost of \$1,704,069.

Fund	Original	Amended	(2) Requested	Mayor	Bud. & Finance
	2016-2017	2016-2017	2017-2018	Recommended 2017-2018	Recommended 2017-2018
County General	\$ 92,209,060	\$ 99,220,255	\$ 95,219,233	\$ 95,717,727	\$ 97,342,521
Solid Waste/Sanitation	4,124,521	5,255,936	5,395,849	4,960,048	4,960,048
Ambulance Service	12,785,907	13,101,546	16,608,909	14,110,952	14,110,952
Industrial/Economic Dev.	311,171	311,171	196,250	196,250	196,250
Special Purpose	10,000	133,236	10,000	10,000	10,000
Drug Control	504,160	689,160	535,160	585,160	585,160
Road & Bridge	10,308,840	11,755,650	9,394,269	(1)	9,394,269
General Purpose School	340,035,259	360,359,700	364,221,644	(1)	364,221,644
Central Cafeteria	18,914,554	19,059,554	20,080,425	(1)	20,080,425
Education Capital Projects	4,594,521	4,901,204	4,265,340	(1)	4,265,340
General Debt Service	44,794,526	74,321,276	48,046,948	(1)	48,068,468
	<u>\$ 528,592,519</u>	<u>\$589,108,688</u>	<u>\$563,974,027</u>		<u>\$ 563,235,077</u>

(1) Mayor does not provide a recommendation on this fund

(2) Requested doesn't include initial salary survey costs

SUMMARY of SIGNIFICANT BUDGET INCREASES

The following listing itemizes some of the changes in the operating budget for the General Fund from the 2017-2018 **original** budget:

GENERAL FUND

- Increase in wages/benefits \$3,582,567
 - FY 16-17 - 19 Public safety positions - approx. \$950,000 (full year cost)
 - Additional 20 net FT & net 17 PT - \$1,021,600
 - Salary Survey implementation – approx. \$1,300,000
 - Health Insurance 2018 increase – approx. \$300,000

GENERAL PURPOSE SCHOOL FUND

The increase to the General Purpose School fund is based upon growth of 3%. The overall budget is increasing 3.4%. Of the 141 FTEs added, 42 FTEs were added for opening Rocky Fork Middle School and 50 FTEs were added for growth. Proposed salary increases include an increase to the base tables for teachers and classified staff of 3.0%. Steps earned by employees add 1.25% of salary increase to the budget.

**Estimated Revenue from Current Property Taxes
2017 Assessments Based on Estimated Assessed**

Valuation of - Real & Personal Property	\$6,939,700,114
Valuation of - Public Utility Property	<u>200,329,000</u>
TOTAL	<u>\$7,140,029,114</u>

Fund	2016 Adopted Tax Rate	2017 Adopted Tax Rate	Amount of Tax Levy	Reserve for Delinquency 4.5%	Estimated Net Collection of All Taxes
County General	\$ 0.6195	\$ 0.6195	\$ 44,232,480	\$ 1,990,462	\$ 42,242,019
Solid Waste	-	-	-	-	-
Ambulance Service	0.0661	0.0661	4,719,559	212,380	4,507,179
Highway	0.0126	0.0126	899,644	40,484	859,160
Education	1.2935	1.2835	91,642,274	4,123,902	87,518,371
Education Capital Projects	0.0600	0.0600	4,284,017	192,781	4,091,237
Debt Service	0.6283	0.6383	45,574,806	2,050,866	43,523,940
Total	\$ 2.6800	\$ 2.6800	\$ 191,352,780	\$ 8,610,875	\$ 182,741,905
		0.00%		Less City	<u>13,040,237</u>
				Total Available	<u>\$ 169,701,668</u>

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



**RESOLUTION AUTHORIZING THE TAX LEVY IN
RUTHERFORD COUNTY, TENNESSEE FOR THE
FISCAL YEAR BEGINNING JULY 1, 2017**

SECTION 1. BE IT RESOLVED by the Board of Commissioners of Rutherford County, Tennessee assembled in regular session on the 27th day of June, 2017, that the combined property tax rate for Rutherford County, Tennessee for the fiscal year beginning July 1, 2017 shall be \$2.6800 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds, and otherwise conform to the following levies:

<u>FUND</u>	<u>RATE</u>
County General	\$0.6195
Ambulance Service Fund	0.0661
Highway Fund	0.0126
General Purpose Schools	1.2835
Education Capital Projects Fund	0.0600
Debt Service	<u>0.6383</u>
TOTAL	<u>\$2.6800</u>

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

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

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

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

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

SECTION 7. BE IT FURTHER RESOLVED that the delinquent County property taxes for the year 2016 and prior years and the interest and penalty hereon collected during the year ending June 30, 2018 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2017. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all resolutions of the Board of Commissioners of Rutherford County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 9. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of Commissioners.

RESOLVED this 27th day of June, 2017.

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF
RUTHERFORD COUNTY, TENNESSEE, FOR THE FISCAL YEAR BEGINNING JULY 1,
2017 AND ENDING JUNE 30, 2018**

SECTION 1. BE IT RESOLVED by Commissioners of Rutherford County, Tennessee on the 27th day of June, 2017, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of various funds, departments, institutions, offices and agencies of Rutherford County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the fiscal year beginning July 1, 2017 and ending June 30, 2018, according to the following schedule:

GENERAL FUND

County Commission	\$259,720
Board of Equalization	27,150
County Mayor	614,210
Personnel Office	375,047
County Attorney	263,861
Election Commission	909,674
Register of Deeds	362,767
Planning	1,013,794
Codes Compliance-Environmental	600
Geographical Information Systems	1,667,512
County Buildings	2,503,804
Other General Administration	295,160
Preservation of Records	178,438
Risk Management	1,371,612
Accounting and Budgeting	1,247,904
Property Assessor	1,167,799
Reappraisal Program	1,249,928
County Trustee	906,010
County Clerk	921,080
Data Processing	2,850,164
Circuit Court	1,284,830
Circuit Court Judge	275,432
General Sessions Court	1,911,896
Drug Court	726,220
Chancery Court	1,030,771
Juvenile Court	649,323
District Attorney	182,382
Office of Public Defender	148,712
Other Admin of Justice	1,534,623
Probation Services	980,511
Victim Assistance Programs	221,497

Sheriff's Office	24,378,219
Special Patrols	41,010
Traffic Control	20,000
Administration of Sex Offender Registry	80,170
Jail	17,887,952
Workhouse/Penal Farm	4,157,896
Juvenile Services	2,465,903
Rural Fire Protection	3,682,841
Disaster Relief	743,754
Inspection and Regulation	1,021,218
Local Health Center	663,668
Rabies & Animal Control	1,788,986
Nursing Home	0
Dental Health Program	11,850
Alcohol and Drug Programs	0
Other Local Health Services	2,486,319
General Welfare Assistance	55,000
Sanitation & Waste Removal	36,110
Other Public Health & Welfare	348,000
Adult Activities	36,000
Senior Citizens Assistance	2,000
Libraries	1,600,000
Parks & Fair Boards	576,035
Other Social, Cultural & Recreation	790,967
Agriculture Extension Service	768,508
Soil Conservation	87,853
Storm Water Management	243,509
Tourism	677,000
Industrial Development	231,500
Other Economic & Community Development	160,120
Other Charges	267,602
Employee Benefits	798,300
Payments to Cities	2,010,000
Miscellaneous	<u>2,091,800</u>
 Total General Fund	 <u>\$97,342,521</u>

RUTHERFORD COUNTY ECONOMIC DEVELOPMENT

Industrial Development	<u>\$196,250</u>
Total Economic Development Fund	<u>\$196,250</u>

SOLID WASTE/SANITATION FUND

Sanitation Education/Information	\$249,590
Convenience Centers	2,567,591
Other Waste Collection	219,495
Landfill Operation & Maintenance	1,342,192
Postclosure Care Costs	482,500
Employee Benefits	25,000
Miscellaneous	<u>73,680</u>
 Total Solid Waste/Sanitation Fund	 <u>\$4,960,048</u>

AMBULANCE SERVICE FUND

Ambulance/Emergency Medical Service	<u>\$14,110,952</u>
 Total Ambulance Service Fund	 <u>\$14,110,952</u>

SPECIAL PURPOSE FUND

Sheriff's Department	<u>\$10,000</u>
 Total Special Purpose Fund	 <u>\$10,000</u>

DRUG CONTROL FUND

Drug Enforcement	\$535,160
Transfers Out	<u>50,000</u>
 Total Drug Control Fund	 <u>\$585,160</u>

HIGHWAY FUND

Administration	\$800,412
Highway and Bridge Maintenance	6,200,850
Operation & Maintenance of Equipment	1,180,100
Other Charges	599,142
Employee Benefits	227,905
Capital Outlay	<u>385,860</u>
 Total Highway Fund	 <u>\$9,394,269</u>

GENERAL PURPOSE SCHOOL FUND

Regular Education Program - Elem./Sec.	\$198,102,530
Alternative Instruction	2,218,663
Special Education Program	29,490,097
Vocational Education Program	14,887,954
Attendance	811,329
Health Services	4,427,091
Other Student Support	9,110,848
Regular Instruction Program	11,963,719
Alternative Instruction Program	978,630
Special Education Program	1,589,354
Vocational Education	278,246
Technology	3,813,185
Adult Program	197,787
Board of Education	7,232,849
Director of Schools	983,357
Office of the Principal	20,580,081
Fiscal Services	1,080,585
Human Resources	556,110
Operation of Plant	24,779,107
Maintenance of Plant	8,145,631
Transportation	18,456,427
Community Service	36,000
Early Childhood Education	3,093,245
Regular Capital Outlay	75,000
Education Principal	1,287,356
Education Interest	46,463
Other Debt Service	<u>0</u>
 Total General Purpose School Fund	 <u>\$364,221,644</u>

CENTRAL CAFETERIA FUND

Board of Education	\$66,800
Food Service	19,968,625
Transfers Out	<u>45,000</u>
 Total Central Cafeteria Fund	 <u>\$20,080,425</u>

EDUCATION CAPITAL PROJECTS FUND

Board of Education	\$89,846
Education Capital Projects	<u>4,175,494</u>
 Total Education Capital Projects Fund	 <u>\$4,265,340</u>

DEBT SERVICE FUND

Other General Administration	\$1,093,520
General Government Principal	4,861,140
Education Principal	25,123,860
General Government Interest	3,959,051
Education Interest	<u>13,030,897</u>
 Total Debt Service Fund	 <u>\$48,068,468</u>

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

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

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

Additionally, within a major category of the budget regarding any line item which varies within one thousand dollars (\$1,000), more or less, from the original budget adopted by the Board of Commissioners, except for those items affecting amounts budgeted for personnel costs and amendments reflecting the administrative or other expenses relating to the functioning of the county commission, the county mayor may amend by written approval said line items(s) within a major category of the budget at the sole discretion of the county mayor. Any other transfers and adjustments shall be submitted to the Budget, Finance and Investment Committee for its recommendation to the county's legislative body. Budget amendments should be timely and enacted before the expenditure of such funds.

One copy of this authorization shall be filed with the County Clerk, one copy with the Chairman of the Budget, Finance and Investment Committee, and one with each divisional department

head concerned. Aforesaid authorization shall clearly state the reasons for the transfer, but this provision shall in no case whatsoever be construed as authorizing transfers from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED, that any appropriation made by this resolution which covers the same purpose for which a specific appropriation is made by statute is made in lieu of, but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the county shall not be in excess of the amount authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an officer, agency, institution, division, or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department ending June 30, 2018. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the fiscal year in which the expenditures are to be made to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the Director of State and Local Finance after its adoption as provided by Section 9-11-116, inclusive, Tennessee Code Annotated.

SECTION 6. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of State and Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the fiscal year 2017-2018 have been collected, not exceeding 60% of the appropriations of each individual fund. The proceeds of loans for each individual fund shall be used only to pay the expenses and other requirements of the fund for which the loan is made, and the loan shall be paid out of the revenue of the fund for which the money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the authority of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and countersigned by the County Clerk, and shall mature and be paid in full without renewal not later than June 30, 2018.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2016 and prior years and the interest and penalty thereon collected during the year ending June 30, 2018, shall be apportioned to the various County Funds according to the subdivision of the tax levy for the year 2017. The Clerk and Master and Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and be of no further effect at the end of the fiscal year June 30, 2018.

SECTION 9. BE IT FURTHER RESOLVED, that the Rutherford County School Federal Projects Fund for the Elementary and Secondary Schools Act (ESEA), Individuals with Disabilities Education Act (IDEA), and Carl D. Perkins Career and Technical shall be the budget approved for the separate projects within the fund by the Rutherford County Board of Education.

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

SECTION 11. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2017. This resolution shall be spread upon the minutes of the Board of Commissioners.

SECTION 12. BE IT FURTHER RESOLVED, that this budget is adopted subject to the fund balances being correct as shown as of June 30, 2017, and in the event they are actually less, the governing body reserves the right to reduce the expenditures authorized hereby to a like amount.

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

SECTION 14. BE IT FURTHER RESOLVED, that Section 5-9-109, inclusive, Tennessee Code Annotated, authorized the County Legislative Body to make appropriations to non-profit charitable organizations; and, **WHEREAS**, the Rutherford County Legislative Body recognizes the various non-profit charitable organizations located in Rutherford County have great need of funds to carry on their non-profit charitable work. **NOW THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Rutherford County, on this 27th day of June, 2017:

1. That thirty six thousand dollars (\$36,000) be appropriated for the Journeys in Community Living to benefit the general welfare of the residents of Rutherford County.

2. That two thousand dollars (\$2,000) be appropriated for the Mid Cumberland Community Action Agency to benefit the general welfare of the residents of Rutherford County.

3. That twenty thousand dollars (\$20,000) be appropriated for the Soil Conservation program to benefit the general welfare of the residents of Rutherford County.

4. That one million six hundred thousand dollars (\$1,600,000) be appropriated for the Linebaugh Library to benefit the general welfare of the residents of Rutherford County.

5. That twenty eight thousand eight hundred eighty-seven dollars (\$28,887) be appropriated for Mid-Cumberland Human Resource Agency to benefit the general welfare of the residents of Rutherford County.

6. That thirty six thousand dollars (\$36,000) be appropriated for Mid-Cumberland Nutrition Program to benefit the general welfare of Rutherford County.
7. That fifty five thousand dollars (\$55,000) be appropriated for the Tennessee Rehabilitation Center at Murfreesboro to benefit the general welfare of the residents of Rutherford County.
8. That five thousand dollars (\$5,000) be appropriated for the Mid-Cumberland Transportation Program to benefit the general welfare of the residents of Rutherford County.
9. That six hundred fifteen thousand dollars (\$615,000) be appropriated for the Murfreesboro-Rutherford County Chamber of Commerce to benefit the general welfare of the residents of Rutherford County.
10. That one hundred sixty two thousand seven hundred fifty dollars (\$162,750) be appropriated for the St. Clair Street Senior Citizens to benefit the general welfare of the residents of Rutherford County.
11. That two hundred five thousand dollars (\$205,000) be appropriated for the Stones River Greenway Trail to benefit the general welfare of the residents of Rutherford County.
12. That twenty five thousand dollars (\$25,000) be appropriated for Exchange Club Family Center to benefit the general welfare of the residents of Rutherford County.
13. That forty seven thousand two hundred fifty dollars (\$47,250) be appropriated for Smyrna Senior Citizens to benefit the general welfare of the residents of Rutherford County.
14. That sixty thousand six hundred sixty dollars (\$60,660) be appropriated for Domestic Violence Program to benefit the general welfare of the residents of Rutherford County.
15. That fifty two thousand five hundred dollars (\$52,500) be appropriated for the Rutherford County Primary Care to benefit the general welfare of the residents of Rutherford County.
16. That forty six thousand two hundred dollars (\$46,200) be appropriated for LaVergne Senior Citizens to benefit the general welfare of the residents of Rutherford County.
17. That forty nine thousand two hundred twenty dollars (\$49,220) be appropriated for the Relax and Ride Program to benefit the general welfare of the residents of Rutherford County.
18. That ninety six thousand five hundred dollars (\$96,500) be appropriated for the Economic Development Council to benefit the general welfare of the residents Rutherford County.
19. That one hundred thirty five thousand dollars (\$135,000) be appropriated to the Destination Rutherford to benefit the general welfare of the residents of Rutherford County.
20. That four thousand dollars (\$4,000) be appropriated for the Pregnancy Support Center, dba Portico Story to benefit the general welfare of the residents of Rutherford County.

21. That fifteen thousand seven hundred fifty dollars (\$15,750) be appropriated for the Heritage Center to benefit the general welfare of the residents of Rutherford County.
22. That twenty six thousand two hundred fifty dollars (\$26,250) be appropriated for Main Street, Inc. to benefit the general welfare of the residents of Rutherford County
23. That four thousand dollars (\$4,000) be appropriated for the Mid-Cumberland Homemaker Program to benefit the general welfare of the residents of Rutherford County.
24. That two-thousand dollars (\$2,000) be appropriated for the State of Tennessee Division of Forestry to benefit the general welfare of the residents of Rutherford County.
25. That ten thousand dollars (\$10,000) be appropriated for the Oaklands Association to benefit the general welfare of the residents of Rutherford County.
26. That ten thousand dollars (\$10,000) be appropriated for the Sam Davis Home to benefit the general welfare of the residents of Rutherford County.
27. That seven thousand dollars (\$7,000) be appropriated for the Child Advocacy Center to benefit the general welfare of the residents of Rutherford County.
28. That six thousand dollars (\$6,000) be appropriated for the Read to Succeed to benefit the general welfare of the residents of Rutherford County.
29. That four thousand dollars (\$4,000) be appropriated for the Special Kids to benefit the general welfare of the residents of Rutherford County.
30. That three thousand five hundred dollars (\$3,500) be appropriated for the Kymari House to benefit the general welfare of the residents of Rutherford County.
31. That three thousand five hundred dollars (\$3,500) be appropriated for the Transit Alliance to benefit the general welfare of the residents of Rutherford County.
32. That three thousand hundred dollars (\$3,000) be appropriated for the Mid-Cumberland Youth CAN Program to benefit the general welfare of the residents of Rutherford County.
33. That two thousand five hundred dollars (\$2,500) be appropriated for the Salvation Army to benefit the general welfare of the residents of Rutherford County.
34. That two thousand five hundred dollars (\$2,500) be appropriated for the Boys & Girls Club to benefit the general welfare of the residents of Rutherford County.
35. That two thousand five hundred dollars (\$2,500) be appropriated for Community Helpers to benefit the general welfare of the residents of Rutherford County.

36. That one hundred thirty five thousand dollars (\$135,000) be appropriated for Motlow State Community College to benefit the general welfare of the residents of Rutherford County.

37. That one hundred thousand dollars (\$100,000) be appropriated for the Town of Smyrna-Captain Jeff Kuss Memorial to benefit the general welfare of the residents of Rutherford County.

BE IT FURTHER RESOLVED, that all appropriations enumerated in Section 14, 1 through 37 above are made subject to the following conditions:

1. That the non-profit charitable organizations to which funds are appropriated shall file with the County Clerk and the disbursing officials a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of such nonprofit organization in accordance with Section 5-9-109(c), T.C.A.

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

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

RESOLVED this 27th day of June, 2017.

Rutherford County, Tennessee

Fund Balance Policy

Purpose

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

Definitions

- **Fund Balance** refers to the difference between assets and fund liabilities in the governmental funds balance sheet and is referred to as fund equity.
- **Restricted Fund Balance** – Amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors or enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers.
- **Committed Fund Balance** – Amounts that can be used only for the specific purposes determined by a formal action of the County Commission, the County's highest level of decision making authority. Commitments may be changed or lifted only by the County Commission taking the same formal action that imposed the constraint.
- **Assigned Fund Balance** – Amounts that the County intends to use for a specific purpose, the intent shall be expressed by management.
- **Non-Spendable Fund Balance** – Amounts that are not in a spendable form such as inventory or are required to be maintained intact (e.g. principal of an endowment fund).
- **Unassigned Fund Balance** – The residual classification for the general fund and includes amounts that are not contained in the other classifications. Unassigned amounts are the portion of fund balance which is not obligated or specifically designated and is available for any purpose.

Reservations of Fund Balance

1. Restricted Fund Balance General Fund

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

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

2. Committed Fund Balance General Fund

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

- a. Monies received from renting the facilities at Lane Agri-Park are committed to provide maintenance to the Agri-Park property and facilities.
- b. Donations received by the Rutherford County Pet & Welfare Services (PAWS) are committed to provide improvements to their program or facility.
- c. Balances left on current year purchase orders are considered commitments of the government.

3. Assigned Fund Balance General Fund

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

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

4. Non-Spendable Fund Balance General Fund

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

a. Prepaid Items

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

Minimum Level of Unassigned Fund Balance – General Fund

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

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

Minimum Level of Assigned Fund Balance – General Debt Service Fund

It is the practice of the County to pay the principal and interest requirements on the County’s debt obligations from the Debt Service Fund. Each year the Finance Director of the County shall determine or estimate the principal and interest requirements of the County and recommend sources of revenues to meet these actual or projected requirements. Additionally, it shall be the policy of the County to begin each fiscal year with a balance of cash or investments in the Debt Service Fund in a conservatively calculated amount adequate to meet (1) cash flow needs, (2) budgeting contingencies, (3) emergency contingencies, (4) variable rate volatility contingencies plus (5) future forecasted needs.

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

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

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

Disbursement of Fund Balance Reserves

- Rutherford County reduces restricted amounts first when expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available. Rutherford County reduces committed amounts first, followed by

assigned amounts, and then unassigned amounts when expenditures are incurred for purpose for which amounts in any of those unrestricted fund balances classifications could be used.

Annual Review and Determination of Fund Balance Reserve Amounts

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

Approved by the Rutherford County Commission, June 28, 2010

Update approved March 15, 2012

**RUTHERFORD COUNTY
TENNESSEE**

2017-2018

PERSONNEL



RUTHERFORD COUNTY, TN
PERSONNEL
Analysis of Full Time Positions

	Fund 101, 116, & 118	Fund 131	Total
Total Funded Positions 7/1/15	987	60	1047
Positions added 15-16			
Probation Case Manager	8		
Treatment Case Manager	4		
Probation Assistant	2		
Admin Support I - Probation	3		
Assistant Director - Probation	1		
Positions added 16-17			
Admin Support I-Human Resources	1		
Assistant-Archives	1		
Insurance Administrator	1		
Accounts Payable/Payroll-Finance	1		
Communications Coordinator - OIT	1		
Judge-General Sessions	1		
Law Clerk-General Sessions	1		
Judicial Commissioner-General Session	1		
Judicial Commissioner-Juvenile Court	1		
Case Manager-Probation	1		
Assistant DA Prosecutor-District Atty	1		
Assistant Public Defender	1		
Community Re-entry - Work Center	2		
<i>Positions added 16-17 (continued)</i>			
Captain-Fire and Rescue	1		
Lieutenant-Fire & Rescue	1		
Fire Engineer-Fire & Rescue	2		
Firefighter-Fire & Rescue	4		
Operations Officer-EMA	1		
Building Inspector	1		
Media Specialist-Paws	1		
Total Funded Positions 7/1/16	1030	60	1090
Positions added 16-17			
Deputy Clerk-County Clerk	1		
Patrol Officer- Sheriff	7		
Detention Officer-Jail	8		
Booking Officer-Jail	4		
Admin Support I-Planning	1		
Paramedic-Ambulanc Service	5		
AEMT-Ambulance Service	5		
Mental Health Ct Case Manger-Recovery C	1		
Road/Site Inspector-Planning	1		
Maintenance Tech-Maintenance	1		
Appraiser I-Property Assessor	1		
Veteran's Treatment Case Mgr-Recovery	1		

ANALYSIS OF FULL TIME POSITIONS (cont.)

	Fund 101, 116, & 118	Fund 131	Total
Positions added 17-18 (cont.)			
Probation Case Manager-Probation	2		
School Resource Officer-Sheriff	1		
Detective-Sheriff	2		
Communications/NCIS-Sheriff	1		
Warrants Clerk-Sheriff	1		
Patrol Officer- Sheriff	5		
Transport Officer-Jail	8		
Field Training Corporal-Juvenile Detention	1		
Medical/Fire Trainer-Fire and Rescue	1		
Register Dietician-Health	1		
Litter Pickup Driver-Solid Waste	1		
Heavy Equipment Operator-Landfill	1		
Paramedic-Ambulanc Service	6		
Communications-Ambulance Service	3		
Deputy Clerk-County Clerk	2		
Highway Department		5	
Positions eliminated 17-18			
Warrants/Major-Sheriff	(1)		
Principal Deputy-Reg of Deeds	(1)		
Sro/Major-Sheriff	(1)		
Department Coordinator-Sheriff	(1)		
LPN-Health	(1)		
Animal Control Officer	(1)		
Community Collaborator-Work Center	(2)		
Total Funded Positions 7/1/17	<u>1094</u>	<u>65</u>	<u>1159</u>

**Rutherford County
Full Time
Personnel Comparisons**

RUTHERFORD COUNTY POSITIONS

		2015-2016		2016-2017		2017-2018	
		totals		totals		totals	
location	location						
Administration	800	4		4		4	
Agriculture	845	2		2		2	
Ambulance	810	129		129	19	148	
Building Codes	825	12	1	13		13	
Circuit officers	809	5		5		5	
Clerk & Master	803	13		13		13	
Community Learning	808	3		3		3	
Conv. Staff	817	19		19	2	21	
Correctional Work Cent	875	48	2	50	(2)	48	
County Attorney	802	2		2		2	
County Clerk	830	38	1	39	2	41	
District Attorney	816	1	1	2		2	
Domestic Violence	827	3		3		3	
Drug Enforcement	837	0		0		0	
Election Comm	806	8		8		8	
EMA	885	4	1	5		5	
Finance	805	12	1	13		13	
Fire and Rescue	887	18	8	26	1	27	
General Session	807	18	3	21		21	
GIS	831	4		4		4	
Health	813	50		50		50	
Human Resouce	829	3	1	4		4	
Information Technology	801	15	1	16		16	
Jail	836	140	20	160		160	
Juvenile Det.	812	33		33	1	34	
Juvenile Judge	828	4	1	5		5	
Landfill	815	2		2		2	
Maintenance	804	12		12	1	13	
Mechanics	819	3		3		3	
PAWS	855	20	1	21	(1)	20	
Planning	865	9		9	2	11	
Preservation of Records	832	1	1	2		2	
Probation	942		19	19	2	21	
Property Asses	820	31		31	1	32	
Public Defender	812	1	1	2		2	
Recovery Court	826	8		8	2	10	
Recycling	841	1		1		1	
Register of Deeds	822	15		15	(1)	14	
Risk Management	818	7	1	8		8	
Sex offender Registry	838	1		1		1	
Sheriff	835	278	14	292		292	
Soil Conser.	850	1		1		1	
Storm Water Managemen	871	2		2		2	
Youth Services	823	7		7		7	
Totals		987		1065		1094	
ROAD & BRIDGE		60		60		65	
Schools							
Certified			3,262.4		3,349.1		3,453.7
Classified			1,719.0		1,745.8		1,810.0
Total Schools		4,981.4		5,094.9		5,263.7	

**Rutherford County
Part Time
Personnel Comparisons**

RUTHERFORD COUNTY POSITIONS

Fiscal Year	2015-2016	2016-2017	2017-2018			
				totals	totals	totals
Department						
Agriculture	4	4		4		4
Ambulance Service		24		24		24
Clerk & Master	(1)	2		2		2
Community Learning	1	1		1		1
Convenience		48		48	1	49
Correctional Work Center	(1)	1		1		1
County Clerk		1		1	1	2
County Mayor		0		0		0
Domestic Violence	(1)	1		1		1
Election Commission		1		1		1
Emergency Management	1	1	(1)	0		0
Finance		2	(1)	1		1
General Session		3		3		3
Geographic Information System		3		3		3
Health	1	5		5	1	6
Human Resources		3	(1)	2	1	3
Information Technology		5	(1)	4		4
Jail		3		3		3
Juvenile Det.		2		2		2
Juvenile Judge	1	5	(1)	4	1	5
Landfill	(1)	0		0		0
Litter Grant		1		1		1
Maintenance		22		22	7	29
Parks & Recreation		1		1		1
PAWS	3	10	(1)	9	4	13
Planning/Engineering	(1)	0		0		0
Preservation of Records		2		2		2
Recovery Curt		1		1		1
Register of Deeds	(2)	0		0		0
Risk Management	1	1	(1)	0		0
Sheriff	4	81		81	4	85
Soil Conservation	(1)	1		1		1
Storm Water		3		3		3
Subtotal		238		231		251
Highway Dept		0		0		0
Total		238		231		251

2017-2018 Operating Budget Introduction

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

Column one of the detailed appropriations reflects the 2015-2016 audited expenditures. Column two and three presents the 2016-2017 year original and amended budget respectively. Column four shows the 2016-2017 unaudited actual expenditures using a budgetary basis of accounting. Column five reflects proposed expenditures (appropriations) for the 2017-2018 budget year.

RUTHERFORD COUNTY TENNESSEE

2017-2018

GENERAL FUND 101

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



County General Fund
Fund 101
Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2018

	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
REVENUES					
Local Taxes	\$62,840,113	\$61,596,455	\$65,600,453	\$66,430,754	\$63,860,819
Licenses & Permits	2,223,938	2,013,450	2,473,300	2,512,658	2,272,450
Fines, Forfeitures & Pen	2,215,829	2,250,000	1,798,400	1,755,073	1,698,900
Charges For Current Serv	1,880,490	2,817,806	2,638,330	2,604,853	2,392,400
Other Local Revenues	1,491,447	856,000	1,591,123	1,857,627	1,034,400
Fees County Offices	9,938,183	7,770,000	9,612,800	10,740,266	9,085,000
State Of Tennessee	7,943,370	6,446,908	6,876,859	6,605,504	6,886,681
Federal Government	1,392,188	930,239	1,363,906	920,873	625,967
Other Gvmnt. & Citizens	574,143	664,500	674,225	933,864	685,000
Other Sources	821,145	704,700	806,138	758,249	711,900
Total Revenues	\$91,320,846	\$86,050,058	\$93,435,534	\$95,119,720	\$89,253,517
EXPENDITURES					
County Commission	\$205,667	\$249,970	\$249,970	\$213,102	\$259,720
Board Of Equalization	2,681	20,930	20,930	2,687	27,150
County Mayor	672,372	601,655	877,355	827,461	614,210
Personnel Office	316,090	353,768	371,018	345,026	375,047
County Attorney	260,970	262,651	263,861	261,982	263,861
Election Commission	775,130	960,872	968,288	912,835	909,674
Register Of Deeds	692,323	364,891	365,891	348,745	362,767
Planning	756,443	762,762	820,367	783,385	1,013,794
Codes Compliance-Environmental	387	600	600	402	600
Geographical Information Syste	1,182,859	1,236,923	1,237,073	1,185,133	1,667,512
County Buildings	1,891,582	2,303,376	2,759,726	2,667,408	2,503,804
Other General Administration	275,215	285,163	285,163	262,848	295,160
Preservation Of Records	119,642	177,828	177,828	151,834	178,438
Risk Management	1,117,430	1,253,429	1,253,429	1,138,982	1,371,612
Accounting And Budgeting	1,118,060	1,212,033	1,217,338	1,178,797	1,247,904
Property Assessor	1,085,468	1,171,429	1,176,429	1,064,918	1,167,799
Reappraisal Program	954,148	1,080,012	1,085,012	952,449	1,249,928
County Trustee's Office	679,190	884,820	884,820	805,654	906,010
County Clerk's Office	1,589,691	864,030	864,030	827,348	921,080
Data Processing	2,173,780	2,857,394	2,857,394	2,810,613	2,850,164
Circuit Court	405,252	1,185,710	1,430,110	1,378,237	1,284,830
Circuit Court Judge	257,300	266,698	270,198	250,706	275,432
General Sessions Court	1,500,335	1,841,407	1,842,837	1,756,495	1,911,896
Drug Court	512,002	574,093	644,093	580,525	726,220
Chancery Court	939,178	999,540	999,540	945,728	1,030,771
Juvenile Court	524,086	601,096	601,096	546,548	649,323
District Attorney General	95,419	167,656	167,656	159,901	182,382
Office Of Public Defender	71,988	144,478	144,478	120,994	148,712
Other Admin Of Justice	327,527	1,436,668	1,444,763	1,357,344	1,534,623
Probation Services	955,555	968,596	996,376	976,051	980,511
Victim Assistance Programs	201,346	222,002	224,977	209,517	221,497
Sheriff's Department	22,438,112	23,332,617	24,392,772	23,385,462	24,378,219
Special Patrols	37,345	41,010	41,010	40,511	41,010
Traffic Control	11,247	20,000	20,000	11,136	20,000

County General Fund
Fund 101
Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2018

	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
Administration Of Sex Offender	71,811	79,280	87,905	77,280	80,170
Jail	16,194,681	15,841,370	16,457,098	15,192,260	17,887,952
Workhouse/Penal Farm Operation	3,967,346	4,096,159	4,201,235	3,810,379	4,157,896
Juvenile Services	2,177,990	2,216,334	2,236,354	2,158,650	2,465,903
Rural Fire Protection	3,029,321	3,628,472	3,846,222	3,749,133	3,682,841
Disaster Relief	701,687	1,293,212	1,415,405	1,389,007	743,754
Inspection And Regulation	876,176	990,447	990,447	939,760	1,021,218
Local Health Center	667,578	708,632	708,632	603,154	663,668
Rabies And Animal Control	1,514,116	1,767,726	1,884,619	1,743,114	1,788,986
Dental Health Program	11,097	11,850	11,850	10,480	11,850
Alcohol And Drug Programs	105,359	0	152,169	97,554	0
Other Local Health Services	1,896,681	2,312,944	2,312,944	1,891,883	2,486,319
General Welfare Assistance	53,550	53,550	53,550	53,550	55,000
Sanitation And Waste Removal	34,384	36,110	36,110	36,103	36,110
Other Public Health & Welfare	304,800	285,600	380,600	346,650	348,000
Adult Activities	36,000	36,000	36,000	36,000	36,000
Senior Citizens Assistance	1,575	2,000	2,000	2,000	2,000
Libraries	1,600,000	1,700,000	1,700,000	1,700,000	1,600,000
Parks And Fair Boards	520,261	556,755	571,755	521,050	576,035
Other Social, Cultural & Rec	529,642	542,967	542,967	542,967	790,967
Agriculture Extension Service	734,762	753,990	892,265	832,895	768,508
Soil Conservation	76,489	82,258	85,423	58,525	87,853
Storm Water Management	188,037	237,910	237,910	229,928	243,509
Tourism	670,399	647,000	692,000	705,599	677,000
Industrial Development	130,000	135,000	135,000	135,000	231,500
Other Economic & Community Dev	1,980	328,020	328,020	170,970	160,120
Other Charges	236,204	261,067	261,067	223,225	267,602
Employee Benefits	633,299	798,300	745,750	676,493	798,300
Payments To Cities	1,996,524	2,016,000	2,016,000	2,003,479	2,010,000
Miscellaneous	2,340,361	2,084,000	3,592,000	3,198,472	2,091,800
Transfers Out	200,000	0	1,650,500	1,650,500	0
Total Expenditures	\$85,647,930	\$92,209,060	\$99,220,225	\$93,246,824	\$97,342,521

Revenues over(under) Expenditures \$1,872,896
Estimated Revenues over (under) Appropriations (\$8,089,004)

Un/Assigned Fund Balance July 1 \$29,784,257 \$32,332,814
Adjustments to Un/assigned fund Balance 675,661
Reduction of Restricted FB for Blue Angel memorial 100,000
Change to Fund Balance 1,872,896 (8,089,004)
Un/Assigned Fund Balance June 30 \$32,332,814 \$24,343,810

(Development tax used for GIS, OIT & Public Safety)

**Rutherford County Government
County General Fund**

Fund 101

Statement of Estimated Revenues

Fiscal Year Ending June 30, 2018

Account Number Estimated/Actual	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
Revenue					
Local Taxes					
40110 Current Property Taxes	\$41,391,381	\$40,459,282	\$41,704,282	\$41,746,175	\$42,242,019
40120 Trustee's Collect. - Prior Yr	581,541	524,960	488,460	473,914	508,500
40130 Clerk & Masters Collection	374,505	429,500	270,400	294,716	231,000
40140 Interest And Penalty	132,473	119,000	99,000	106,912	80,500
40150 Pick-Up Taxes	119,307	52,500	45,000	49,027	34,600
40161 Pay In Lieu Of Taxes - Tva	3,613	3,613	3,501	3,501	3,500
40163 Pay In Lieu Of Taxes - Other	8,002,990	8,090,000	8,282,150	8,287,552	8,100,000
40210 Local Option Sales Tax	821,185	800,000	870,000	870,919	650,000
40220 Hotel/Motel Tax	2,061,330	3,500,000	4,025,000	4,248,111	3,700,000
40240 Wheel Tax	3,342,166	3,300,000	3,430,000	3,494,141	3,345,000
40250 Litigation Tax - General	254,307	240,000	270,000	374,154	265,000
40268 Litigation Tax-Courtroom Secur	571,816	600,000	541,000	539,310	530,000
40270 Business Tax	1,218,644	1,073,800	1,273,800	1,278,996	1,294,000
40275 Local Option Mixed Drink Tax	16,753	16,800	10,300	9,740	10,000
40285 Development Tax	2,594,250	1,250,000	2,775,000	3,098,075	1,500,000
40320 Bank Excise Tax	283,115	160,000	460,560	460,560	300,000
40330 Wholesale Beer Tax	1,063,987	970,000	1,045,000	1,088,816	1,060,000
40350 Interstate Telecommunications	6,750	7,000	7,000	6,134	6,700
Total Local Taxes	\$62,840,113	\$61,596,455	\$65,600,453	\$66,430,754	\$63,860,819
Licenses And Permits					
41120 Animal Registration	\$277,896	\$257,000	\$257,000	\$258,917	\$267,000
41130 Animal Vaccination	28,446	29,000	23,300	23,937	28,000
41140 Cable Tv Franchise	992,837	950,000	990,000	988,244	966,000
41520 Building Permits	756,599	650,000	1,008,000	1,037,957	850,000
41540 Plumbing Permits	85,760	80,000	112,000	117,339	85,000
41550 Moving Permits	825	450	0	0	450
41590 Other Permits	81,575	47,000	83,000	86,265	76,000
Total Licenses & Permits	\$2,223,938	\$2,013,450	\$2,473,300	\$2,512,658	\$2,272,450
Fines, Forfeitures & Penalties					
42110 Fines - Circuit Court	\$37,213	\$37,000	\$40,300	\$41,812	\$40,000
42120 Officers Costs	446,286	480,000	411,000	361,732	434,000
42141 Drug Court Fees - Circuit Cour	15,240	20,000	12,500	13,966	9,500
42150 Jail Fees	203,075	240,000	140,000	126,425	150,000
42190 Data Entry Fee - Circuit Court	4,704	3,500	7,600	6,754	4,000
42191 Courtroom Security Fee	0	0	13,500	13,174	0
42242 Veterans Treatment Court Fees-	672	600	2,250	2,052	1,500
42280 Dui Treatment Fines - Criminal	6,135	6,000	4,300	4,715	5,000
42290 Data Entry Fee - Criminal Cour	2,829	3,000	3,000	2,058	2,500
42292 Victims Assistance Assessments	14,257	20,000	13,700	14,357	13,000
42310 Fines - General Sessions	399,701	475,000	276,000	281,418	289,500
42320 Officers Costs	0	0	0	43,689	0
42330 Game And Fish Fines	1,397	1,500	1,250	1,253	1,000
42341 Drug Court Fees - General Sessions	57,789	55,000	32,200	34,209	32,000
42342 Veterans Treatment Court Fees-Gei	14,224	9,500	19,500	19,324	17,000
42350 Jail Fees	0	0	0	18,204	0

**Rutherford County Government
County General Fund**

Fund 101

Statement of Estimated Revenues

Fiscal Year Ending June 30, 2018

Account Number	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
42351 Interpreter Fees	0	0	0	1,300	0
42380 Dui Treatment Fines - Gen Session	60,099	55,000	53,000	51,878	55,000
42390 Data Entry Fee - General Sessions	81,967	80,000	80,500	81,087	80,000
42391 Courtroom Security Fee	17,158	16,000	15,000	14,601	16,000
42392 Victims Assistance Assessments	182,866	170,000	115,000	112,451	104,000
42410 Fines - Juvenile Court	5,745	5,000	7,000	7,254	6,000
42420 Officers Costs	0	0	0	1,852	0
42440 Drug Control Fines	249	200	200	154	200
42441 Drug Court Fees - Juvenile Cou	9,479	10,000	6,800	5,241	6,200
42450 Jail Fees - Juvenile Detention	526,765	450,000	450,000	399,465	350,000
42490 Data Entry Fee - Juvenile Cour	4,005	6,000	3,800	3,985	4,000
42491 Courtroom Security Fee	1,739	2,200	1,800	1,692	2,000
42530 Data Entry Fee - Chancery Cour	19,935	19,500	19,500	19,356	19,500
42610 Fines	78,731	65,000	48,700	48,050	40,000
42872 Victims Assistance Assessments	17,523	20,000	20,000	21,566	17,000
42910 Proceeds from Confiscated Propert	6,048	0	0	0	0
Total Fines, Forfeitures & P	\$2,215,829	\$2,250,000	\$1,798,400	\$1,755,073	\$1,698,900
Charges For Current Services					
43120 Patient Charges	\$47,473	\$0	\$47,674	\$58,516	\$36,000
43140 Zoning Studies	79,600	60,000	74,000	86,000	65,000
43170 Work Release Charges For Board	104,073	100,000	65,000	64,448	50,000
43320 Subdivision Lot Fees	174,000	100,000	183,000	182,150	180,000
43365 Archives And Records Managemen	131,712	125,000	130,000	133,970	126,000
43370 Telephone Commissions	491,192	380,000	465,000	487,342	440,000
43392 Data Processing Fee - Register	114,922	108,500	119,500	122,022	120,000
43393 Probation Fees	234,991	1,496,406	1,046,406	980,108	910,500
43394 Data Processing Fee - Sheriff	17,057	18,000	20,700	20,772	18,000
43395 Sex Registry Fee - Sheriff	7,800	8,000	8,200	7,800	8,000
43396 Data Processing Fee-County Cle	30,876	25,000	31,400	30,861	25,000
43541 Contract For Administrative Sv	395,965	366,900	400,250	378,498	366,900
43583 Tbi Criminal Background Fee	48,495	30,000	43,000	46,365	47,000
43990 Other Charges For Service	2,335	0	4,200	6,000	0
Total Charges For Current S	\$1,880,490	\$2,817,806	\$2,638,330	\$2,604,853	\$2,392,400
Other Local Revenues					
44110 Investment Income	\$332,266	\$300,000	\$713,000	\$850,847	\$600,000
44120 Lease/Rentals	159,945	71,000	148,250	154,660	73,400
44130 Sale Of Materials & Supplies	6,349	9,000	5,000	5,054	6,000
44131 Commissary Sales	285,534	240,000	200,000	214,238	130,000
44140 Sale Of Maps	17,750	10,000	14,500	17,250	10,000
44145 Sale Of Recycled Materials	15,935	0	11,130	19,941	5,000
44150 Sale Of Animals/Livestock	114,528	125,000	99,000	102,645	100,000
44170 Miscellaneous Refunds	255,181	20,000	9,000	8,613	20,000
44530 Sale Of Equipment	145,232	0	157,725	157,725	0
44540 Sale Of Property	0	0	8,247	8,247	0
44560 Damages Recovered From Individ	80	0	1,117	1,117	0
44570 Contributions & Gifts	62,497	36,000	55,016	71,666	40,000
44580 Performance Bond Forfeitures	92,895	45,000	155,000	160,880	50,000

**Rutherford County Government
County General Fund**

Fund 101

Statement of Estimated Revenues

Fiscal Year Ending June 30, 2018

Account Number	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
44990 Other Local Revenues	3,255	0	14,138	84,744	0
Total Other Local Revenues	\$1,491,447	\$856,000	\$1,591,123	\$1,857,627	\$1,034,400
Fees Rec From County Officials					
45110 County Clerk - Excess Fees	\$802,940	\$1,400,000	\$1,737,000	\$2,200,532	\$1,600,000
45120 Circuit Ct Clerk - Excess Fees	650,000	400,000	650,000	850,000	650,000
45180 Register - Excess Fees	269,724	825,000	1,375,000	1,449,412	1,200,000
45190 Trustee - Excess Fees	5,094,940	4,500,000	5,300,000	5,598,183	5,000,000
45510 County Clerk	1,515,400	0	0	0	0
45550 Clerk And Master	563,342	570,000	460,000	547,601	560,000
45580 Register	969,737	0	0	0	0
45590 Sheriff - Service Of Process	72,100	75,000	90,800	94,537	75,000
Total Fees County Offices	9,938,183	7,770,000	9,612,800	10,740,266	9,085,000
State Of Tennessee					
46110 Juvenile Services Program	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
46190 Other General Government Grant	104,744	1,000	1,000	2,000	52,118
46210 Law Enforcement Training Prg	135,000	135,000	141,000	141,000	135,000
46310 Health Department Programs	1,837,995	2,332,964	2,332,964	1,882,313	2,486,319
46390 Other Health And Welfare Grant	0	0	134,091	134,091	0
46820 Income Tax	255,879	200,000	200,000	305,534	170,000
46830 Beer Tax	18,488	18,300	18,415	18,415	18,300
46835 Vehicle Certif Of Title Fees	33,483	27,000	33,123	35,831	33,000
46840 Alcoholic Beverage Tax	356,119	350,000	379,596	379,596	370,000
46870 Emergency Hospital - Prisoners	63,491	0	0	0	0
46890 Prisoner Transportation	0	0	25,126	25,126	0
46915 Contracted Prisoner Board	4,275,865	2,700,000	2,830,000	2,824,050	2,850,000
46960 Registrar's Salary Supplement	15,164	15,000	15,000	15,164	15,000
46980 Other State Grants	570,435	134,500	208,400	210,023	212,500
46990 Other State Revenues	267,706	524,144	549,144	623,361	535,444
Total State Of Tennessee	\$7,943,370	\$6,446,908	\$6,876,859	\$6,605,504	\$6,886,681
Federal Government					
47141 Title I Grants To Local Educat	\$62,471	\$75,000	\$95,020	\$106,137	\$116,231
47180 Community Development	1,980	328,020	328,020	170,970	160,120
47220 Civil Defense Reimbursement	69,350	0	0	0	0
47230 Disaster Relief	2,450	0	0	0	0
47235 Homeland Security Grants	35,254	75,899	198,092	52,966	0
47250 Law Enforcement Grants	30,955	0	31,749	31,749	0
47590 Other Federal Through State	181,463	158,640	319,057	228,967	172,640
47620 Police Service (Lake Area)	36,521	39,000	39,000	30,982	39,000
47700 Asset Forfeiture Funds	23,860	40,000	30,000	28,611	25,000
47990 Other Direct Federal Revenue	947,884	213,680	322,968	270,492	112,976
Total Federal Government	\$1,392,188	\$930,239	\$1,363,906	\$920,873	\$625,967

**Rutherford County Government
County General Fund**

Fund 101

Statement of Estimated Revenues

Fiscal Year Ending June 30, 2018

Account Number Estimated/Actual	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
Other Gov'ts & Citizens Groups					
48110 Prisoner Board	\$8,604	\$15,000	\$15,000	\$21,295	\$10,000
48130 Contributions	52,289	25,000	34,500	311,103	25,000
48140 Contracted Services	512,301	624,500	624,500	601,165	650,000
48990 Other	950	0	225	300	0
Total Other Gvmnt. & Citiz	\$574,143	\$664,500	\$674,225	\$933,864	\$685,000
Other Sources					
49700 Insurance Recovery	\$38,843	\$0	\$26,438	\$41,140	\$0
49800 Transfers In	782,302	704,700	779,700	717,109	711,900
Total Other Sources	\$821,145	\$704,700	\$806,138	\$758,249	\$711,900
Total Revenues	\$91,320,846	\$86,050,058	\$93,435,534	\$95,119,720	\$89,253,517

**Rutherford County Government
County General Fund**

Fund 101

Statement of Appropriations
Fiscal Year Ending June 30, 2018

Estimated/Appropriated/Actual

Account Number

		Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
51100	County Commission					
51100	191 Board & Committee Members Fees	\$75,400	\$107,100	\$107,100	\$77,750	\$107,100
51100	199 Other Per Diem & Fees	74,700	81,900	81,900	79,800	81,900
51100	201 Social Security	8,417	11,720	11,720	8,689	11,720
51100	212 Employer Medicare	2,176	2,750	2,750	2,285	2,750
51100	320 Dues And Memberships	37,174	38,700	38,700	36,778	47,850
51100	399 Other Contracted Services	7,800	7,800	7,800	7,800	8,400
Total	County Commission	\$205,667	\$249,970	\$249,970	\$213,102	\$259,720
51210	Board Of Equalization					
51210	191 Board & Committee Members Fees	\$2,100	\$12,000	\$12,000	\$1,800	\$15,000
51210	201 Social Security	130	750	750	112	930
51210	212 Employer Medicare	30	180	180	26	220
51210	308 Consultants	0	5,000	5,000	0	8,000
51210	332 Legal Notices	421	3,000	3,000	749	3,000
Total	Board Of Equalization	\$2,681	\$20,930	\$20,930	\$2,687	\$27,150
51300	County Mayor					
51300	101 County Official/Administrative	\$130,776	\$133,431	\$133,431	\$133,431	\$140,103
51300	103 Assistant(S)	86,976	88,403	88,403	88,403	92,468
51300	161 Secretary(S)	107,716	97,416	97,416	97,415	98,709
51300	186 Longevity Pay	1,575	875	1,225	1,225	1,300
51300	201 Social Security	18,995	19,850	19,850	18,559	20,620
51300	204 Pensions	38,035	34,130	34,130	34,162	35,460
51300	205 Employee And Dependent Insurance	26,507	33,630	33,280	31,760	31,540
51300	209 Disability Insurance	540	710	710	542	620
51300	212 Employer Medicare	4,620	4,650	4,650	4,538	4,830
51300	307 Communication	180	500	500	187	500
51300	320 Dues And Memberships	2,600	3,000	3,000	2,950	3,000
51300	321 Engineering Services	7,771	10,000	50,000	50,000	10,000
51300	330 Operating Lease Payments	7,560	7,560	7,560	7,560	7,560
51300	331 Legal Services	105,958	75,000	75,000	49,379	75,000
51300	332 Legal Notices	6,210	10,000	10,000	6,828	10,000
51300	334 Maintenance Agreements	1,980	2,500	2,500	1,948	2,500
51300	337 Maint. & Repair Serv.-Off.Equip.	217	1,000	1,000	0	1,000
51300	348 Postal Charges	572	1,200	1,200	612	1,200
51300	349 Printing, Stationery & Forms	486	2,000	2,000	100	2,000
51300	355 Travel	0	800	800	0	800
51300	435 Office Supplies	2,955	5,000	5,000	3,068	5,000
51300	599 Other Charges	51,129	70,000	71,000	66,094	70,000
51300	715 Land	69,014	0	205,000	202,732	0
51300	724 Site Development	0	0	29,700	25,968	0
Total	County Mayor	\$672,372	\$601,655	\$877,355	\$827,461	\$614,210
51310	Personnel Office					
51310	101 County Official/Administrative	\$99,373	\$105,201	\$105,201	\$105,201	\$111,712
51310	103 Assistant(S)	73,392	79,364	79,364	76,260	80,289
51310	161 Secretary(S)	0	25,100	25,100	19,916	24,111
51310	169 Part-Time Personnel	10,364	0	0	0	12,480
51310	186 Longevity Pay	175	275	275	275	225
51310	196 In-Service Training	900	500	500	447	750
51310	201 Social Security	11,209	13,020	13,020	12,265	14,190
51310	204 Pensions	19,702	22,380	22,380	21,496	23,070

**Rutherford County Government
County General Fund**

Fund 101

Statement of Appropriations
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Estimated/Appropriated/Actual

Account Number	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
51310 205 Employee And Dependent Insurance	14,339	35,970	35,970	24,250	30,960
51310 209 Disability Insurance	317	470	470	367	400
51310 210 Unemployment Compensation	498	0	0	0	0
51310 212 Employer Medicare	2,621	3,050	3,050	2,868	3,320
51310 307 Communication	9	100	100	2	100
51310 320 Dues And Memberships	331	494	494	417	626
51310 322 Evaluation And Testing	41,726	34,000	51,000	48,998	40,000
51310 334 Maintenance Agreements	238	1,000	1,000	441	1,000
51310 348 Postal Charges	187	400	400	180	400
51310 355 Travel	1,172	2,000	2,000	1,475	1,190
51310 399 Other Contracted Services	31,414	22,594	22,594	22,424	22,424
51310 425 Gasoline	73	300	300	43	300
51310 435 Office Supplies	2,761	2,000	2,000	1,926	3,000
51310 599 Other Charges	5,289	5,550	5,800	5,775	4,500
Total Personnel Office	\$316,090	\$353,768	\$371,018	\$345,026	\$375,047
51400 County Attorney					
51400 101 County Official/Administrative	\$72,000	\$72,000	\$83,500	\$83,379	\$72,000
51400 161 Secretary(S)	39,526	40,079	40,079	40,079	40,832
51400 186 Longevity Pay	900	950	950	950	175
51400 201 Social Security	6,672	7,010	7,725	7,340	7,010
51400 204 Pensions	13,440	12,050	13,280	12,027	12,050
51400 205 Employee And Dependent Insurance	24,091	23,800	25,010	25,005	27,090
51400 209 Disability Insurance	206	250	275	207	210
51400 212 Employer Medicare	1,560	1,640	1,810	1,717	1,640
51400 307 Communication	0	0	0	46	0
51400 331 Legal Services	102,575	104,872	91,232	91,232	102,854
Total County Attorney	\$260,970	\$262,651	\$263,861	\$261,982	\$263,861
51500 Election Commission					
51500 101 County Official/Administrative	\$92,640	\$94,521	\$94,521	\$94,521	\$99,247
51500 169 Part-Time Personnel	21,810	18,000	16,330	16,130	16,500
51500 186 Longevity Pay	2,000	2,025	2,025	2,025	1,925
51500 187 Overtime Pay	537	10,000	1,000	580	10,000
51500 189 Other Salary And Wages	253,550	258,186	244,186	237,057	255,712
51500 192 Election Commission	9,000	10,500	10,500	8,475	10,500
51500 193 Election Workers	116,539	260,000	284,670	283,324	145,000
51500 196 In-Service Training	4,730	7,000	7,000	3,635	7,000
51500 201 Social Security	26,778	35,670	35,670	31,655	31,170
51500 204 Pensions	41,415	38,890	38,890	35,547	39,110
51500 205 Employee And Dependent Insuran	69,844	73,150	78,400	75,273	90,710
51500 209 Disability Insurance	635	780	780	609	660
51500 210 Unemployment Compensation	0	0	0	37	0
51500 212 Employer Medicare	6,378	8,350	8,350	7,880	7,290
51500 307 Communication	1,905	5,000	5,000	4,406	5,000
51500 317 Data Processing Services	1,418	1,500	1,500	0	1,500
51500 320 Dues And Memberships	1,452	1,500	1,500	525	1,500
51500 332 Legal Notices, Rec. & Ct Costs	11,012	22,000	18,750	10,596	12,000
51500 334 Maintenance Agreements	21,168	29,500	29,500	28,303	29,500
51500 337 Maint. & Repair Serv.-Off.Equi	0	500	500	0	250
51500 348 Postal Charges	21,750	20,000	20,000	16,520	85,000
51500 349 Printing, Stationery & Forms	9,920	12,000	14,166	13,932	22,000
51500 351 Rentals	600	1,200	1,200	1,200	600

**Rutherford County Government
County General Fund**

Fund 101

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Account Number

		Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
51500	355 Travel	5,006	6,000	6,000	4,818	6,000
51500	411 Data Processing Supplies	9,177	10,100	10,100	5,641	6,000
51500	435 Office Supplies	17,036	16,500	19,000	17,010	17,500
51500	499 Other Supplies And Materials	0	0	750	127	0
51500	709 Data Processing Equipment	25,855	15,000	15,000	11,606	6,000
51500	711 Furniture And Fixtures	2,620	1,500	1,500	1,403	1,000
51500	719 Office Equipment	355	1,500	1,500	0	1,000
Total Election Commission		\$775,130	\$960,872	\$968,288	\$912,835	\$909,674

51600 Register Of Deeds

51600	101 County Official/Administrative	\$52,252	\$0	\$0	\$0	\$0
51600	106 Deputy(Ies)	291,761	0	0	0	0
51600	186 Longevity Pay	6,100	0	0	0	0
51600	196 In-Service Training	554	650	650	500	650
51600	201 Social Security	41,122	45,310	45,310	39,513	43,380
51600	204 Pensions	82,729	77,900	77,900	71,308	74,580
51600	205 Employee And Dependent Insuran	151,353	150,850	151,850	151,351	171,940
51600	209 Disability Insurance	1,273	1,600	1,600	1,225	1,290
51600	212 Employer Medicare	9,617	10,600	10,600	9,241	10,150
51600	307 Communication	794	1,000	1,000	771	850
51600	317 Data Processing Services	28,863	28,921	28,921	28,897	28,732
51600	334 Maintenance Agreements	15,444	25,560	25,560	25,626	17,195
51600	348 Postal Charges	2,172	2,500	2,500	1,118	1,500
51600	355 Travel	600	0	500	500	0
51600	411 Data Processing Supplies	2,484	5,000	4,500	4,305	5,000
51600	435 Office Supplies	1,501	3,000	2,500	2,236	2,500
51600	709 Data Processing Equipment	3,704	12,000	12,500	12,154	5,000
Total Register Of Deeds		\$692,323	\$364,891	\$365,891	\$348,745	\$362,767

51720 Planning

51720	101 County Official/Administrative	\$84,438	\$85,585	\$85,585	\$85,585	\$89,882
51720	103 Assistant(S)	201,956	216,778	239,408	233,261	254,224
51720	105 Supervisor/Director	87,387	88,580	88,580	88,579	93,056
51720	161 Secretary(S)	110,311	110,789	127,689	124,733	139,344
51720	186 Longevity Pay	1,675	1,900	1,900	1,900	2,075
51720	191 Board & Committee Members Fees	25,700	30,000	30,000	23,000	30,000
51720	196 In-Service Training	4,195	7,000	6,250	3,381	7,000
51720	201 Social Security	30,741	33,090	35,545	33,437	37,740
51720	204 Pensions	57,792	53,690	57,915	55,917	61,680
51720	205 Employee And Dependent Insuran	82,776	74,900	85,630	82,367	100,880
51720	209 Disability Insurance	885	1,110	1,195	964	1,070
51720	212 Employer Medicare	7,189	7,740	8,320	7,833	8,830
51720	307 Communication	2,012	2,600	2,600	2,307	3,500
51720	320 Dues And Memberships	11,361	13,000	13,000	12,124	14,000
51720	332 Legal Notices	3,263	4,000	4,000	3,708	3,500
51720	334 Maintenance Agreements	5,160	3,950	3,950	2,253	1,825
51720	337 Maint. & Repair Serv.-Off.Equi	0	1,000	1,000	0	1,000
51720	348 Postal Charges	1,608	3,000	3,000	1,397	2,000
51720	349 Printing, Stationery & Forms	60	1,150	400	86	0
51720	411 Data Processing Supplies	2,997	3,000	3,000	1,846	4,740
51720	425 Gasoline	4,005	4,000	5,500	5,436	7,500
51720	435 Office Supplies	5,681	6,000	6,000	5,072	6,250
51720	437 Periodicals	1,267	1,600	1,600	331	1,600

**Rutherford County Government
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Fund 101

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Account Number

	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
51720 499 Other Supplies And Materials	592	800	800	452	1,700
51720 709 Data Processing Equipment	23,392	0	0	0	75,700
51720 711 Furniture And Fixtures	0	7,500	7,500	7,416	800
51720 718 Motor Vehicles	0	0	0	0	63,898
Total Planning	\$756,443	\$762,762	\$820,367	\$783,385	\$1,013,794

51750 Codes Compliance-Environmental

51750 307 Communication	\$387	\$600	\$600	\$402	\$600
Total Codes Compliance-Environmental	\$387	\$600	\$600	\$402	\$600

51760 Geographical Information Syste

51760 121 Data Processing Personnel	\$235,452	\$237,320	\$237,320	\$237,320	\$241,552
51760 169 Part-Time Personnel	27,813	30,000	30,000	16,851	20,000
51760 186 Longevity Pay	1,600	1,700	1,700	1,700	1,800
51760 187 Overtime Pay	3,740	4,000	4,000	3,646	4,000
51760 201 Social Security	16,029	16,990	16,990	15,377	16,640
51760 204 Pensions	28,708	26,020	26,020	25,868	26,480
51760 205 Employee And Dependent Insuran	38,558	36,950	36,950	36,882	41,490
51760 209 Disability Insurance	432	530	530	437	450
51760 210 Unemployment Compensation	0	0	150	138	0
51760 212 Employer Medicare	3,749	3,980	3,980	3,596	3,900
51760 317 Data Processing Services	11,104	50,000	50,000	49,227	40,000
51760 320 Dues And Memberships	184	1,200	1,200	829	1,200
51760 331 Legal Services	0	10,000	10,000	10,000	10,000
51760 334 Maintenance Agreements	385,008	440,600	440,600	430,305	575,000
51760 348 Postal Charges	1	500	500	0	500
51760 355 Travel	5,958	7,500	7,500	6,221	9,000
51760 411 Data Processing Supplies	8,035	20,000	20,000	13,992	15,000
51760 709 Data Processing Equipment	14,368	95,000	95,000	92,962	110,000
51760 718 Motor Vehicles	0	0	0	0	25,000
51760 799 Other Capital Outlay	402,120	254,633	254,633	239,782	525,500
Total Geographical Information Syste	\$1,182,859	\$1,236,923	\$1,237,073	\$1,185,133	\$1,667,512

51800 County Buildings

51800 103 Assistant(S)	\$50,036	\$50,746	\$50,746	\$50,745	\$51,709
51800 105 Supervisor/Director	72,113	73,098	73,098	73,098	74,566
51800 162 Clerical Personnel	33,534	33,985	33,985	33,984	34,639
51800 166 Custodial Personnel	97,636	98,097	98,097	98,097	99,306
51800 167 Maintenance Personnel	161,270	189,676	189,676	189,677	215,467
51800 169 Part-Time Personnel	203,868	247,000	247,000	225,722	335,660
51800 186 Longevity Pay	2,975	2,950	2,950	2,950	3,125
51800 187 Overtime Pay	3,065	7,500	7,500	6,618	7,500
51800 201 Social Security	37,416	43,590	43,590	40,828	50,970
51800 204 Pensions	50,122	48,620	48,620	48,376	51,850
51800 205 Employee And Dependent Insuran	126,189	142,650	142,650	131,375	145,440
51800 209 Disability Insurance	968	1,030	1,030	1,017	920
51800 210 Unemployment Compensation	0	0	350	314	0
51800 212 Employer Medicare	8,751	10,200	10,200	9,549	11,920
51800 307 Communication	47,122	52,000	52,000	48,932	53,000
51800 309 Contracts W/Government Agencie	73,325	97,000	97,000	97,000	97,000
51800 321 Engineering Services	0	0	46,000	0	0
51800 335 Maint. & Repair Serv. - Bldgs.	25,125	46,500	55,000	51,711	50,000
51800 355 Travel	4,725	10,000	10,000	4,935	10,000

**Rutherford County Government
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Account Number

	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
51800 399 Other Contracted Services	80,796	86,734	86,734	78,249	88,232
51800 410 Custodial Supplies	42,448	45,000	45,000	45,001	65,000
51800 425 Gasoline	9,868	20,000	20,000	11,060	20,000
51800 452 Utilities	525,235	525,000	525,000	548,095	555,000
51800 499 Other Supplies & Materials	104,823	100,000	91,500	89,802	110,000
51800 707 Building Improvements	124,319	300,000	710,000	708,392	300,000
51800 709 Data Processing Equipment	0	1,000	1,175	1,172	2,500
51800 717 Maintenance Equipment	5,853	41,000	41,000	40,996	40,000
51800 718 Motor Vehicles	0	30,000	29,825	29,713	30,000
Total County Buildings	\$1,891,582	\$2,303,376	\$2,759,726	\$2,667,408	\$2,503,804

51900 Other General Administration

51900 105 Supervisor/Director	\$77,090	\$79,307	\$79,307	\$79,307	\$82,082
51900 116 Teachers	100,958	104,971	104,971	104,970	108,643
51900 140 Salary Supplement	3,500	3,500	3,500	3,500	3,500
51900 169 Part-Time Personnel	32,723	32,435	32,435	15,050	32,435
51900 186 Longevity Pay	1,300	1,350	1,350	1,350	1,400
51900 201 Social Security	11,112	13,740	13,740	11,478	14,140
51900 204 Pensions	21,807	20,170	20,170	20,161	20,860
51900 205 Employee And Dependent Insuran	17,851	20,160	20,160	20,107	22,830
51900 209 Disability Insurance	327	410	410	340	360
51900 212 Employer Medicare	3,073	3,220	3,220	2,902	3,310
51900 307 Communication	2	100	100	12	100
51900 334 Maintenance Agreements	829	1,000	1,800	1,755	1,000
51900 355 Travel	0	300	300	0	0
51900 428 Instructional Materials	3,020	2,700	1,900	1,137	2,700
51900 499 Other Supplies And Materials	1,623	1,800	1,800	779	1,800
Total Other General Administration	\$275,215	\$285,163	\$285,163	\$262,848	\$295,160

51910 Preservation Of Records

51910 101 County Official/Administrative	\$51,971	\$52,658	\$52,658	\$52,659	\$53,727
51910 103 Assistant(S)	0	27,288	27,288	21,431	25,476
51910 169 Part-Time Personnel	5,953	7,000	7,000	6,750	7,000
51910 186 Longevity Pay	200	225	225	225	250
51910 201 Social Security	3,386	5,410	5,410	4,780	5,370
51910 204 Pensions	6,221	8,550	8,550	7,922	8,470
51910 205 Employee And Dependent Insuran	16,100	28,730	28,730	17,044	24,580
51910 209 Disability Insurance	96	180	180	136	150
51910 212 Employer Medicare	792	1,270	1,270	1,118	1,260
51910 307 Communication	725	1,000	1,000	677	1,000
51910 309 Contracts W/Government Agencies	2,500	0	0	0	0
51910 320 Dues And Memberships	550	600	600	565	600
51910 334 Maintenance Agreements	320	320	320	320	320
51910 348 Postal Charges	176	380	380	130	380
51910 355 Travel	0	0	850	837	500
51910 399 Other Contracted Services	0	0	0	0	1,544
51910 432 Library Books	0	200	200	0	200
51910 435 Office Supplies	1,187	1,690	1,690	1,587	1,690
51910 499 Other Supplies And Materials	1,436	4,725	3,875	3,885	4,725
51910 599 Other Charges	28,029	36,602	36,602	31,768	36,696
51910 709 Data Processing Equipment	0	1,000	1,000	0	0
51910 711 Furniture And Fixtures	0	0	0	0	4,500
Total Preservation Of Records	\$119,642	\$177,828	\$177,828	\$151,834	\$178,438

**Rutherford County Government
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51920	Risk Management					
51920	105 Supervisor/Director	\$89,578	\$90,771	\$90,771	\$90,771	\$92,624
51920	162 Clerical Personnel	184,053	226,836	226,836	221,267	231,691
51920	169 Part-Time Personnel	18,380	0	0	0	0
51920	186 Longevity Pay	1,825	2,000	2,000	1,800	1,775
51920	189 Other Salaries & Wages	95,026	97,032	97,032	82,649	99,142
51920	191 Board & Committee Members Fees	3,100	7,000	7,000	3,300	7,000
51920	201 Social Security	23,063	26,270	26,270	23,650	26,800
51920	204 Pensions	43,435	44,420	44,420	42,221	45,330
51920	205 Employee And Dependent Insuran	67,419	85,440	85,440	67,597	90,190
51920	209 Disability Insurance	663	920	920	727	790
51920	212 Employer Medicare	5,405	6,150	6,150	5,537	6,270
51920	307 Communication	1,053	1,100	1,100	568	800
51920	334 Maintenance Agreements	1,295	1,900	1,900	1,276	1,500
51920	348 Postal Charges	2,565	4,100	4,100	2,063	3,500
51920	355 Travel	2,160	6,900	3,900	1,904	2,600
51920	399 Other Contracted Services	17,000	34,000	34,000	34,000	34,000
51920	425 Gasoline	94	700	700	116	250
51920	435 Office Supplies	8,090	10,200	13,200	12,810	8,500
51920	502 Building And Contents Insuranc	118,049	127,890	127,890	120,967	115,000
51920	506 Liability Insurance	413,869	441,000	441,000	396,406	561,850
51920	508 Premiums On Corporate Surety B	0	2,800	2,800	2,743	0
51920	599 Other Charges	21,308	36,000	36,000	26,610	42,000
Total	Risk Management	\$1,117,430	\$1,253,429	\$1,253,429	\$1,138,982	\$1,371,612
52100	Accounting And Budgeting					
52100	101 County Official/Administrative	\$120,770	\$124,013	\$124,013	\$124,013	\$130,737
52100	119 Accountants/Bookkeepers	559,274	623,875	623,875	614,894	629,382
52100	140 Salary Supplements	4,500	5,400	5,400	5,400	5,400
52100	162 Clerical Personnel	16,118	0	0	0	0
52100	169 Part-Time Personnel	36,527	19,000	19,000	12,120	19,000
52100	186 Longevity Pay	5,050	5,025	5,025	5,025	4,875
52100	187 Overtime Pay	1,628	4,500	4,500	26	4,500
52100	191 Board & Committee Members Fees	0	1,400	1,400	1,400	1,400
52100	201 Social Security	44,547	48,560	48,560	45,349	49,310
52100	204 Pensions	84,150	81,320	81,320	79,055	82,610
52100	205 Employee And Dependent Insuran	115,493	121,330	126,635	126,325	140,040
52100	209 Disability Insurance	1,250	1,650	1,650	1,326	1,410
52100	212 Employer Medicare	10,433	11,360	11,360	10,664	11,540
52100	305 Audit Services	78,781	94,800	94,800	94,537	94,800
52100	307 Communication	205	400	400	235	400
52100	320 Dues And Memberships	2,069	2,500	2,500	2,119	2,400
52100	334 Maintenance Agreements	1,560	2,000	2,000	1,000	2,000
52100	336 Maint. & Repair Serv. - Equip.	0	2,000	2,000	0	2,000
52100	348 Postal Charges	11,515	12,000	12,000	11,827	12,000
52100	355 Travel	4,791	6,000	6,000	5,056	6,000
52100	399 Other Contracted Services	1,050	1,100	1,600	1,342	1,600
52100	425 Gasoline	212	500	500	260	500
52100	435 Office Supplies	13,988	20,000	17,900	12,636	20,000
52100	709 Data Processing Equipment	0	23,300	21,300	20,892	2,000
52100	711 Furniture And Fixtures	0	0	3,600	3,296	24,000
52100	719 Office Equipment	4,149	0	0	0	0

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Total Accounting And Budgeting		\$1,118,060	\$1,212,033	\$1,217,338	\$1,178,797	\$1,247,904
52300	Property Assessor					
52300	101 County Official/Administrative	\$102,933	\$105,023	\$105,023	\$105,023	\$110,274
52300	106 Deputies	579,003	568,796	568,796	565,946	549,000
52300	140 Salary Supplement	5,000	5,500	5,500	4,500	5,500
52300	169 Part-Time Personnel	3,003	8,000	8,000	3,010	5,000
52300	186 Longevity Pay	4,150	3,100	3,100	3,100	3,525
52300	187 Overtime Pay	0	3,000	3,000	0	3,000
52300	196 In-Service Training	4,153	15,000	15,000	2,699	10,000
52300	201 Social Security	40,911	43,000	43,000	40,584	41,940
52300	204 Pensions	81,174	73,070	73,070	71,992	71,570
52300	205 Employee And Dependent Insuran	148,983	151,890	151,890	137,887	180,460
52300	209 Disability Insurance	1,241	1,490	1,490	1,238	1,220
52300	212 Employer Medicare	9,612	10,060	10,060	9,531	9,810
52300	307 Communication	998	2,000	2,000	940	1,500
52300	320 Dues And Memberships	2,600	3,000	3,000	2,700	3,000
52300	334 Maintenance Agreements	26,602	36,000	36,000	21,206	36,000
52300	336 Maint. & Repair Serv. - Equip.	0	2,000	2,000	1,206	2,000
52300	348 Postal Charges	12,347	12,000	12,000	12,977	12,000
52300	355 Travel	711	2,000	2,000	608	2,000
52300	399 Other Contracted Services	45,750	61,000	61,000	39,150	67,000
52300	411 Data Processing Supplies	300	15,000	15,000	3,000	0
52300	435 Office Supplies	8,804	23,000	23,000	15,073	25,000
52300	451 Uniforms	0	2,500	2,500	2,413	2,500
52300	499 Other Supplies And Materials	1,955	3,000	3,000	1,214	3,000
52300	709 Data Processing Equipment	5,238	10,000	15,000	12,419	17,500
52300	711 Furniture And Fixtures	0	12,000	12,000	6,502	5,000
Total Property Assessor		\$1,085,468	\$1,171,429	\$1,176,429	\$1,064,918	\$1,167,799
52310	Reappraisal Program					
52310	106 Deputy(Ies)	\$543,377	\$627,662	\$627,662	\$564,007	\$701,778
52310	186 Longevity Pay	3,175	3,750	3,750	3,750	3,200
52310	201 Social Security	32,364	39,150	39,150	33,259	43,710
52310	204 Pensions	65,171	67,310	67,310	60,522	75,160
52310	205 Employee And Dependent Insuran	141,774	167,590	167,590	142,096	169,550
52310	209 Disability Insurance	995	1,390	1,390	1,039	1,300
52310	212 Employer Medicare	7,569	9,160	9,160	7,778	10,230
52310	307 Communication	9,117	10,000	10,000	9,008	10,000
52310	317 Data Processing Services	127,441	111,000	111,000	102,999	111,000
52310	333 Licenses	0	0	0	0	7,000
52310	336 Maint. & Repair Serv. - Equip.	269	2,000	7,000	1,878	2,000
52310	338 Maint. & Repair Serv. - Vehicl	0	2,000	2,000	185	2,000
52310	348 Postal Charges	9,813	10,000	10,000	10,000	50,000
52310	411 Data Processing Supplies	1,310	4,000	4,000	2,015	4,000
52310	425 Gasoline	5,553	15,000	15,000	8,135	20,000
52310	499 Other Supplies And Materials	4,253	5,000	5,000	4,512	5,000
52310	709 Data Processing Equipment	1,967	5,000	5,000	1,266	34,000
Total Reappraisal Program		\$954,148	\$1,080,012	\$1,085,012	\$952,449	\$1,249,928
52400	County Trustee's Office					
52400	201 Social Security	\$0	\$25,150	\$25,150	\$23,701	\$28,590
52400	204 Pensions	0	41,750	41,750	42,159	47,670

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52400	205 Employee And Dependent Insurance	0	79,520	79,520	71,477	90,580
52400	209 Disability Insurance	0	860	860	719	830
52400	212 Employer Medicare	0	5,890	5,890	5,543	6,690
52400	307 Communication	480	500	500	430	500
52400	317 Data Processing Services	6,600	8,100	8,100	6,600	8,100
52400	332 Legal Notices, Rec & Ct Costs	315	850	850	236	850
52400	334 Maintenance Agreements	696	850	850	450	850
52400	348 Postal Charges	37,547	49,300	44,600	35,991	49,300
52400	399 Other Contracted Services	0	0	4,700	4,146	0
52400	435 Office Supplies	5,512	13,000	12,700	6,643	13,000
52400	499 Other Supplies And Materials	345	1,050	0	0	1,050
52400	540 Tax Relief Program	622,729	650,000	650,000	598,325	650,000
52400	709 Data Processing Equipment	4,966	8,000	8,000	7,886	8,000
52400	711 Furniture And Fixtures	0	0	1,350	1,348	0
Total	County Trustee's Office	\$679,190	\$884,820	\$884,820	\$805,654	\$906,010

52500 County Clerk's Office

52500	101 County Official/Administrative	\$52,252	\$0	\$0	\$0	\$0
52500	106 Deputy(Ies)	713,095	0	0	0	0
52500	169 Part-Time Personnel	5,238	0	0	0	0
52500	186 Longevity Pay	12,975	0	0	0	0
52500	201 Social Security	92,248	102,750	102,750	95,653	108,680
52500	204 Pensions	183,093	174,590	174,590	170,480	184,780
52500	205 Employee And Dependent Insuran	292,825	340,050	340,050	317,789	381,820
52500	209 Disability Insurance	2,817	3,580	3,580	2,926	3,180
52500	212 Employer Medicare	21,600	24,030	24,030	22,481	25,420
52500	307 Communications	10,919	15,000	12,000	12,693	15,000
52500	317 Data Processing Services	17,137	26,430	26,430	26,429	34,800
52500	334 Maintenance Agreements	3,833	6,000	5,000	3,920	7,600
52500	335 Maint. & Repair Serv. - Bldgs.	0	16,800	16,800	16,558	1,500
52500	336 Maint. & Repair Serv. - Equip.	1,016	3,500	2,300	1,757	3,500
52500	338 Maint. & Repair Serv. - Vehicles	0	800	1,000	981	800
52500	348 Postal Charges	65,202	58,000	66,000	67,654	62,000
52500	355 Travel	1,887	0	0	0	0
52500	399 Other Contracted Services	482	2,000	2,000	1,470	3,500
52500	411 Data Processing Supplies	14,934	15,000	15,000	14,913	20,000
52500	425 Gasoline	668	3,000	1,500	1,122	3,000
52500	435 Office Supplies	28,531	35,000	34,800	34,789	35,000
52500	499 Other Supplies And Materials	2,651	5,500	4,200	4,121	6,500
52500	709 Data Processing Equipment	61,802	26,000	26,000	25,744	18,000
52500	719 Office Equipment	4,486	6,000	6,000	5,868	6,000
Total	County Clerk's Office	\$1,589,691	\$864,030	\$864,030	\$827,348	\$921,080

52600 Data Processing

52600	101 County Official/Administrative	\$115,861	\$120,509	\$120,509	\$120,508	\$124,835
52600	121 Data Processing Personnel	775,283	853,880	853,880	841,560	867,524
52600	169 Part-Time Personnel	25,030	52,000	52,000	39,056	52,000
52600	186 Longevity Pay	2,625	2,875	2,875	2,875	3,625
52600	187 Overtime Pay	4,861	9,500	9,500	5,067	9,500
52600	201 Social Security	55,322	64,410	64,410	60,549	65,570
52600	204 Pensions	107,117	105,190	105,190	103,403	107,190
52600	205 Employee And Dependent Insuran	131,631	150,010	150,010	135,138	150,440
52600	209 Disability Insurance	1,605	2,150	2,150	1,750	1,840

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52600	212 Employer Medicare	12,938	15,070	15,070	14,161	15,340
52600	307 Communication	195,503	210,000	210,000	231,822	265,000
52600	317 Data Processing Services	170,954	287,000	337,000	336,577	342,000
52600	320 Dues And Memberships	2,422	3,000	3,000	2,106	3,000
52600	334 Maintenance Agreements	218,768	235,000	235,000	229,097	253,500
52600	348 Postal Charges	437	800	800	61	800
52600	355 Travel	7,777	15,000	15,000	12,336	15,000
52600	411 Data Processing Supplies	42,523	62,000	62,000	58,108	62,000
52600	425 Gasoline	595	1,500	1,500	761	1,500
52600	709 Data Processing Equipment	272,604	640,000	590,000	589,207	493,000
52600	790 Other Equipment	29,924	27,500	27,500	26,471	16,500
Total Data Processing		\$2,173,780	\$2,857,394	\$2,857,394	\$2,810,613	\$2,850,164

53100 Circuit Court

53100	194 Jury & Witness Expense	\$55,594	\$55,000	\$72,000	\$67,203	\$56,000
53100	201 Social Security	0	114,140	114,140	107,379	130,630
53100	204 Pensions	0	189,850	194,850	191,247	217,610
53100	205 Employee And Dependent Insurance	0	393,980	396,480	392,741	447,870
53100	209 Disability Insurance	0	440	4,340	3,321	3,770
53100	210 Unemployment Compensation	2,870	2,000	2,000	0	2,000
53100	212 Employer Medicare	0	26,700	26,700	25,535	30,550
53100	307 Communication	3,408	3,500	3,500	3,333	3,500
53100	317 Data Processing Services	89,309	100,600	108,600	106,732	92,900
53100	331 Legal Services	29,947	28,000	32,000	32,654	35,000
53100	334 Maintenance Agreements	19,243	23,000	23,000	18,649	14,500
53100	337 Maint. & Repair Serv.-Off.Equip.	455	2,500	2,500	277	2,500
53100	348 Postal Charges	31,155	30,000	30,000	29,078	32,000
53100	435 Office Supplies	46,719	50,000	53,000	48,527	50,000
53100	499 Other Supplies And Materials	0	1,000	1,000	293	1,000
53100	599 Other Charges (Court Cost)	122,895	130,000	106,000	101,403	130,000
53100	709 Data Processing Equipment	0	21,000	246,000	245,994	21,000
53100	711 Furniture And Fixtures	2,296	4,000	4,000	3,709	4,000
53100	719 Office Equipment	1,361	10,000	10,000	162	10,000
Total Circuit Court		\$405,252	\$1,185,710	\$1,430,110	\$1,378,237	\$1,284,830

53110 Circuit Court Judge

53110	103 Assistant(S)	\$53,507	\$54,236	\$54,236	\$54,236	\$54,957
53110	106 Deputy(Ies)	136,005	144,497	144,497	129,229	141,790
53110	186 Longevity Pay	325	425	425	425	475
53110	201 Social Security	11,545	12,350	12,350	11,137	12,230
53110	204 Pensions	22,599	21,240	21,240	19,603	21,030
53110	205 Employee And Dependent Insuran	29,704	28,820	32,320	32,214	39,920
53110	209 Disability Insurance	356	440	440	353	370
53110	212 Employer Medicare	2,700	2,890	2,890	2,605	2,860
53110	348 Postal Charges	200	300	300	496	300
53110	355 Travel	0	1,000	500	0	1,000
53110	435 Office Supplies	0	0	500	408	0
53110	499 Other Supplies And Materials	359	500	500	0	500
Total Circuit Court Judge		\$257,300	\$266,698	\$270,198	\$250,706	\$275,432

53300 General Sessions Court

53300	102 Judges	\$483,525	\$618,455	\$618,455	\$618,455	\$653,732
53300	103 Assistants	54,050	54,770	54,770	54,770	55,911

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53300	106 Deputy(Ies)	119,400	153,666	153,666	150,171	158,969
53300	169 Part-Time Personnel	40,771	44,500	44,500	29,431	44,500
53300	186 Longevity Pay	3,125	3,425	3,425	3,425	3,425
53300	187 Overtime Pay	4,995	2,000	2,000	1,996	2,000
53300	189 Other Salaries & Wages	393,616	431,786	432,986	432,970	459,946
53300	201 Social Security	58,337	81,140	81,215	70,556	85,470
53300	204 Pensions	126,186	134,760	134,890	134,492	142,210
53300	205 Employee And Dependent Insuran	148,601	200,110	200,110	175,184	196,610
53300	209 Disability Insurance	1,648	2,770	2,775	1,928	2,460
53300	210 Unemployment Compensation	783	0	0	0	0
53300	212 Employer Medicare	15,516	18,980	19,000	18,234	19,990
53300	307 Communication	2,765	3,200	3,200	2,877	3,200
53300	317 Data Processing Services	16,800	16,800	17,920	17,360	16,800
53300	320 Dues And Memberships	3,905	3,835	4,235	4,233	5,475
53300	322 Evaluation And Testing	9,000	30,000	30,000	4,000	30,000
53300	334 Maintenance Agreements	2,181	2,900	2,500	2,124	2,900
53300	337 Maint. & Repair Serv.-Off.Equi	0	1,000	1,000	978	1,000
53300	348 Postal Charges	69	200	200	0	200
53300	355 Travel	2,299	6,500	9,500	8,337	8,500
53300	432 Library Books	2,062	3,000	2,000	1,487	3,000
53300	435 Office Supplies	10,026	8,000	11,500	11,454	8,500
53300	451 Uniforms	675	900	900	900	1,200
53300	709 Data Processing Equipment	0	10,000	3,380	2,559	0
53300	719 Office Equipment	0	8,710	8,710	8,574	5,898
Total	General Sessions Court	\$1,500,335	\$1,841,407	\$1,842,837	\$1,756,495	\$1,911,896

53330 Drug Court

53330	103 Assistant(S) Drug Court	\$41,338	\$0	\$0	\$0	\$0
53330	105 Supervisor/Director	60,859	67,904	67,904	67,903	72,647
53330	161 Secretary(S)	23,936	26,947	26,947	25,549	31,722
53330	169 Part-Time Personnel	25,590	31,200	31,200	25,891	31,200
53330	186 Longevity Pay	500	300	300	225	325
53330	189 Other Salaries & Wages	179,801	224,527	273,467	241,271	341,922
53330	201 Social Security	19,675	21,760	24,800	21,489	29,630
53330	204 Pensions	36,521	34,080	39,300	35,706	47,610
53330	205 Employee And Dependent Insuran	77,076	99,160	91,140	74,956	78,120
53330	209 Disability Insurance	542	710	820	615	830
53330	210 Unemployment Compensation	1,345	0	0	0	0
53330	212 Employer Medicare	4,601	5,090	5,800	5,025	6,930
53330	307 Communication	2,916	3,500	3,500	4,178	3,500
53330	317 Data Processing Services	0	0	0	0	13,200
53330	320 Dues And Memberships	75	320	320	200	320
53330	333 Licenses	1,010	4,610	4,610	2,555	4,610
53330	334 Maintenance Agreements	1,072	1,200	1,200	1,254	1,200
53330	348 Postal Charges	279	500	500	288	500
53330	355 Travel	317	2,500	2,500	1,175	1,000
53330	425 Gasoline	231	1,000	1,000	0	500
53330	435 Office Supplies	3,243	3,400	3,400	3,433	3,500
53330	499 Other Supplies And Materials	28,029	40,000	60,295	64,107	50,000
53330	506 Liability Insurance	0	385	385	0	0
53330	524 In Service/Staff Development	3,046	5,000	4,705	4,705	6,954
Total	Drug Court	\$512,002	\$574,093	\$644,093	\$580,525	\$726,220

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53400	Chancery Court					
53400	101 County Official/Administrative	\$102,933	\$105,023	\$105,023	\$105,023	\$110,274
53400	106 Deputy(Ies)	462,163	467,434	467,434	465,210	476,171
53400	164 Attendants	33,927	34,411	34,411	34,411	35,093
53400	169 Part-Time Personnel	29,292	31,900	31,900	28,395	31,900
53400	186 Longevity Pay	4,450	4,200	4,200	4,200	4,450
53400	187 Overtime Pay	2,050	5,000	5,000	3,181	5,000
53400	194 Jury And Witness Expense	759	5,400	5,400	935	5,400
53400	201 Social Security	38,250	40,180	40,180	38,531	41,100
53400	204 Pensions	72,078	65,680	65,680	65,242	67,270
53400	205 Employee And Dependent Insuran	109,124	113,900	113,900	111,088	119,680
53400	209 Disability Insurance	1,106	1,340	1,340	1,114	1,150
53400	212 Employer Medicare	8,946	9,400	9,400	9,011	9,620
53400	307 Communication	3,147	3,250	3,250	3,332	3,400
53400	317 Data Processing Services	19,607	23,605	23,605	21,930	28,076
53400	320 Dues And Memberships	1,005	1,505	1,505	1,304	1,295
53400	332 Legal Notices	0	15,000	15,000	51	15,000
53400	334 Maintenance Agreements	6,599	9,485	9,485	6,867	8,592
53400	336 Maint. & Repair Serv. - Equip.	468	1,000	1,000	764	1,000
53400	348 Postal Charges	19,316	26,000	26,000	18,512	26,000
53400	355 Travel	650	2,000	2,000	781	2,000
53400	399 Other Contracted Services	894	900	900	678	900
53400	435 Office Supplies	19,038	23,000	23,000	18,496	23,000
53400	499 Other Supplies And Materials	299	900	900	500	900
53400	709 Data Processing Equipment	3,077	9,027	9,027	6,172	3,500
53400	719 Office Equipment	0	0	0	0	10,000
Total	Chancery Court	\$939,178	\$999,540	\$999,540	\$945,728	\$1,030,771

53500	Juvenile Court					
53500	102 Judge(S)	\$161,175	\$161,336	\$161,336	\$161,336	\$163,433
53500	106 Deputy(Ies)	33,927	34,411	34,411	34,411	35,093
53500	161 Secretary(S)	38,868	39,391	39,391	38,559	40,165
53500	169 Part-Time Personnel	38,033	39,000	39,000	27,645	45,240
53500	186 Longevity Pay	150	250	250	250	300
53500	189 Other Salaries & Wages	91,792	124,068	124,068	123,319	127,422
53500	201 Social Security	19,798	24,710	24,710	21,162	25,530
53500	204 Pensions	38,978	38,320	38,320	38,178	39,060
53500	205 Employee And Dependent Insuran	22,527	51,700	51,700	27,826	26,200
53500	209 Disability Insurance	504	800	800	561	680
53500	212 Employer Medicare	5,212	5,780	5,780	5,493	5,970
53500	307 Communication	780	1,000	1,000	1,031	1,000
53500	317 Data Processing Services	4,315	4,700	4,700	4,315	4,700
53500	320 Dues And Memberships	3,014	3,400	3,400	2,458	4,400
53500	334 Maintenance Agreements	495	1,160	960	569	1,160
53500	348 Postal Charges	27	300	300	99	300
53500	355 Travel	1,639	3,500	3,500	3,227	6,300
53500	399 Other Contracted Services	51,730	55,000	55,000	46,750	110,000
53500	432 Library Books	3,078	3,020	3,220	3,081	3,520
53500	435 Office Supplies	3,482	3,500	3,500	3,486	4,000
53500	451 Uniforms	103	750	750	662	1,250
53500	499 Other Supplies And Materials	3,098	3,500	3,500	1,942	2,100
53500	709 Data Processing Equipment	1,361	1,500	1,500	188	1,500
Total	Juvenile Court	\$524,086	\$601,096	\$601,096	\$546,548	\$649,323

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53600 District Attorney General						
53600	103 Assistant(S)	\$66,651	\$119,076	\$122,676	\$122,586	\$135,547
53600	186 Longevity Pay	275	300	300	300	325
53600	201 Social Security	4,046	7,410	7,635	7,457	8,430
53600	204 Pensions	7,981	12,730	13,115	13,100	14,490
53600	205 Employee And Dependent Insuran	10,683	20,630	16,355	14,089	15,850
53600	209 Disability Insurance	122	270	280	225	260
53600	212 Employer Medicare	946	1,740	1,795	1,744	1,980
53600	317 Data Processing Services	4,315	4,700	4,700	0	4,700
53600	320 Dues And Memberships	400	800	800	400	800
Total District Attorney General		\$95,419	\$167,656	\$167,656	\$159,901	\$182,382
53610 Office Of Public Defender						
53610	103 Assistant(S)	\$54,628	\$105,613	\$105,613	\$92,561	\$112,562
53610	186 Longevity Pay	0	75	75	75	100
53610	201 Social Security	3,294	6,560	6,560	5,551	6,990
53610	204 Pensions	6,514	11,270	11,270	9,875	12,010
53610	205 Employee And Dependent Insuran	5,872	17,980	17,980	10,237	14,000
53610	209 Disability Insurance	100	240	240	170	210
53610	212 Employer Medicare	770	1,540	1,540	1,298	1,640
53610	320 Dues And Memberships	400	800	800	800	800
53610	348 Postal Charges	410	400	400	427	400
Total Office Of Public Defender		\$71,988	\$144,478	\$144,478	\$120,994	\$148,712
53900 Other Admin Of Justice						
53900	111 Probation Officer(S)	\$149,431	\$642,598	\$642,598	\$638,883	\$737,013
53900	186 Longevity Pay	0	400	400	400	450
53900	201 Social Security	8,957	39,870	39,870	37,751	45,730
53900	204 Pensions	17,467	68,550	68,550	68,148	78,620
53900	205 Employee And Dependent Insurance	23,711	151,700	159,795	159,311	206,740
53900	209 Disability Insurance	255	1,420	1,420	1,173	1,370
53900	212 Employer Medicare	2,095	9,330	9,330	8,829	10,700
53900	307 Communication	577	21,600	21,600	8,833	9,000
53900	312 Contracts W/Private Agencies	51,828	185,000	185,000	154,761	120,000
53900	317 Data Processing Services	1,079	38,000	38,000	37,915	35,000
53900	334 Maintenance Agreements	8,400	1,000	1,000	1,007	1,000
53900	335 Maint. & Repair Serv. - Bldgs.	0	4,000	4,000	0	4,000
53900	336 Maint. & Repair Serv. - Equip.	0	2,000	2,000	0	2,000
53900	348 Postal Charges	74	4,800	4,800	1,442	3,000
53900	351 Rentals	25,500	102,000	102,000	102,000	102,000
53900	355 Travel	0	3,600	3,600	0	12,000
53900	399 Other Contracted Services	14,900	62,000	62,000	54,815	60,000
53900	435 Office Supplies	3,139	14,400	14,400	10,587	15,000
53900	452 Utilities	3,868	16,000	16,000	12,898	16,000
53900	499 Other Supplies And Materials	16,246	68,400	64,200	50,238	66,000
53900	709 Data Processing Equipment	0	0	0	4,204	9,000
53900	719 Office Equipment	0	0	4,200	4,149	0
Total Other Admin Of Justice		\$327,527	\$1,436,668	\$1,444,763	\$1,357,344	\$1,534,623
53910 Probation Services						
53910	101 County Official/Administrative	\$68,491	\$70,620	\$70,620	\$70,620	\$72,023
53910	103 Assistant(S)	51,321	53,843	53,843	53,843	56,598

**Rutherford County Government
County General Fund**

Fund 101

Statement of Appropriations
Fiscal Year Ending June 30, 2018

Estimated/Appropriated/Actual

Account Number

	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
53910 112 Youth Service Officer(S)	190,101	192,685	192,685	190,467	196,490
53910 161 Secretary(S)	32,131	32,569	32,569	32,569	33,965
53910 186 Longevity Pay	1,975	2,200	2,200	2,200	2,375
53910 196 In-Service Training	976	1,500	1,500	1,125	1,500
53910 201 Social Security	20,390	21,820	21,820	20,617	22,410
53910 204 Pensions	41,017	37,520	37,520	37,278	38,540
53910 205 Employee And Dependent Insuran	67,681	65,600	68,380	66,386	66,180
53910 209 Disability Insurance	628	770	770	645	670
53910 212 Employer Medicare	4,769	5,110	5,110	4,822	5,250
53910 307 Communication	1,257	1,700	1,700	1,301	1,700
53910 312 Contracts W/Private Agencies	458,935	464,144	489,144	478,585	464,144
53910 317 Data Processing Services	9,115	9,265	9,265	9,265	9,416
53910 334 Maintenance Agreements	743	1,250	1,250	743	1,250
53910 335 Maint. & Repair Serv. - Bldgs.	0	500	500	0	500
53910 336 Maint. & Repair Serv. - Equip.	0	500	500	0	500
53910 348 Postal Charges	50	100	100	51	100
53910 355 Travel	3,861	4,000	4,000	3,689	4,000
53910 435 Office Supplies	1,254	2,000	2,000	1,330	2,000
53910 499 Other Supplies And Materials	860	900	900	515	900
Total Probation Services	\$955,555	\$968,596	\$996,376	\$976,051	\$980,511

53930 Victim Assistance Programs

53930 103 Assistant(S)	\$58,102	\$61,323	\$61,323	\$58,675	\$59,259
53930 169 Part-Time Personnel	18,698	20,360	20,360	18,139	20,360
53930 186 Longevity Pay	75	100	100	100	125
53930 189 Other Salaries & Wages	76,268	77,839	77,839	77,838	81,153
53930 196 In-Service Training	1,412	5,000	5,000	3,129	3,500
53930 201 Social Security	9,423	9,900	9,900	9,463	9,980
53930 204 Pensions	16,033	14,850	14,850	14,563	14,990
53930 205 Employee And Dependent Insuran	10,654	11,360	14,335	14,331	16,630
53930 209 Disability Insurance	247	310	310	251	260
53930 212 Employer Medicare	2,204	2,320	2,320	2,208	2,340
53930 307 Communication	679	800	800	685	800
53930 317 Data Processing Services	0	4,700	4,700	0	4,700
53930 320 Dues And Memberships	410	475	475	409	475
53930 334 Maintenance Agreements	1,195	1,300	1,300	673	560
53930 348 Postal Charges	0	50	50	0	50
53930 399 Other Contracted Services	4,315	4,315	4,315	4,315	4,315
53930 435 Office Supplies	1,631	2,000	2,000	1,995	2,000
53930 719 Office Equipment	0	5,000	5,000	2,743	0
Total Victim Assistance Programs	\$201,346	\$222,002	\$224,977	\$209,517	\$221,497

54110 Sheriff's Department

54110 101 County Official/Administrative	\$124,549	\$127,078	\$127,078	\$106,020	\$133,432
54110 103 Assistant(S)	515,757	520,497	520,497	496,699	399,287
54110 106 Deputy(Ies)	44,434	51,508	51,508	51,507	54,004
54110 107 Detective(S)	1,129,786	1,087,174	1,087,174	1,087,846	1,253,614
54110 109 Captain(S)	269,753	334,259	342,259	341,747	353,557
54110 110 Lieutenant(S)	955,898	962,411	962,726	951,771	997,323
54110 112 Youth Service Officer(S)	2,047,070	2,076,078	2,068,078	2,005,013	2,191,608
54110 115 Sergeant(S)	1,822,052	1,902,833	1,902,833	1,890,220	2,021,039
54110 119 Accountants/Bookkeepers	264,754	313,428	318,069	318,068	323,627
54110 121 Data Processing Personnel	252,586	263,534	263,534	258,023	272,119

**Rutherford County Government
County General Fund**

Fund 101

Statement of Appropriations
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Estimated/Appropriated/Actual

Account Number

		Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
54110	140 Salary Supplements	126,600	130,800	130,800	127,200	132,600
54110	148 Dispatchers/Radio Operators	763,899	803,625	803,625	747,307	859,360
54110	162 Clerical Personnel	547,052	545,453	545,453	528,937	549,811
54110	169 Part-Time Personnel	458,314	500,000	535,000	503,166	524,620
54110	186 Longevity Pay	65,575	71,950	71,950	70,650	76,775
54110	187 Overtime Pay	1,047,390	915,500	1,088,961	989,265	919,000
54110	189 Other Salaries & Wages	3,275,506	3,711,990	3,930,054	3,904,806	4,188,253
54110	194 Jury And Witness Expense	0	10,000	4,000	0	10,000
54110	196 In-Service Training	163,447	160,000	170,556	166,823	185,000
54110	199 Other Per Diem & Fees	0	0	0	0	0
54110	201 Social Security	818,728	887,730	913,931	854,387	945,510
54110	204 Pensions	1,575,322	1,473,020	1,519,181	1,473,114	1,569,730
54110	205 Employee And Dependent Insuran	2,623,382	2,616,350	2,684,765	2,647,185	2,973,270
54110	209 Disability Insurance	21,944	27,940	28,405	23,170	25,160
54110	210 Unemployment Compensation	473	0	0	0	0
54110	212 Employer Medicare	191,168	207,620	218,053	200,045	221,130
54110	307 Communication	289,210	310,000	310,000	260,948	310,000
54110	312 Contracts W/Private Agencies	38,556	43,000	43,000	36,157	60,000
54110	317 Data Processing Services	192,505	250,000	250,000	234,178	380,081
54110	320 Dues And Memberships	9,389	11,334	11,334	9,852	14,184
54110	334 Maintenance Agreements	82,753	83,500	76,000	75,452	100,900
54110	336 Maint. & Repair Serv. - Equip.	44,816	73,400	73,400	41,964	73,400
54110	338 Maint. & Repair Serv.-Vehicles	99,463	150,000	150,000	115,100	150,000
54110	348 Postal Charges	10,103	15,000	15,000	13,600	16,000
54110	349 Printing, Stationery & Forms	4,733	10,000	10,000	8,050	5,300
54110	351 Rentals	3,125	3,180	8,880	7,260	8,700
54110	357 Veterinary Services	4,533	6,500	6,500	5,711	6,500
54110	399 Other Contracted Services	9,309	2,500	13,226	8,552	300
54110	401 Animal Food & Supplies	11,476	9,625	10,525	10,065	9,625
54110	411 Data Processing Supplies	20,270	15,000	15,000	14,720	15,000
54110	425 Gasoline	453,315	600,000	600,000	513,024	600,000
54110	429 Instructional Supp & Mat	13,089	15,500	15,500	12,798	18,500
54110	431 Law Enforcement Supplies	62,920	85,000	86,700	82,626	56,000
54110	435 Office Supplies	38,945	50,000	50,000	43,059	50,000
54110	437 Periodicals	7,078	9,000	9,000	4,462	9,000
54110	451 Uniforms	126,030	150,800	181,366	164,440	135,000
54110	453 Vehicle Parts	147,134	180,000	180,000	150,250	180,000
54110	499 Other Supplies & Materials	43,398	43,500	53,104	37,327	40,500
54110	505 Judgments	11,917	20,000	20,000	19,580	20,000
54110	599 Other Charges	5,204	10,000	10,000	6,721	16,100
54110	708 Communication Equipment	155,694	180,000	211,749	208,541	180,000
54110	709 Data Processing Equipment	139,983	30,000	31,500	31,343	50,000
54110	716 Law Enforcement Equipment	261,515	250,000	325,779	321,033	200,000
54110	718 Motor Vehicles	1,035,832	1,000,000	1,313,219	1,191,642	470,000
54110	719 Office Equipment	10,378	15,000	13,500	8,609	13,300
54110	790 Other Equipment	0	10,000	10,000	5,429	10,000
Total	Sheriff's Department	\$22,438,112	\$23,332,617	\$24,392,772	\$23,385,462	\$24,378,219

**Rutherford County Government
County General Fund**

Fund 101

Statement of Appropriations
Fiscal Year Ending June 30, 2018

**Estimated/Appropriated/Actual
Account Number**

		Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
54120	Special Patrols					
54120	150 Nightwatchmen	\$31,380	\$34,650	\$34,650	\$34,335	\$34,650
54120	201 Social Security	1,871	2,150	2,150	2,039	2,150
54120	204 Pensions	3,656	3,700	3,700	3,660	3,700
54120	212 Employer Medicare	438	510	510	477	510
	Total Special Patrols	\$37,345	\$41,010	\$41,010	\$40,511	\$41,010
54130	Traffic Control					
54130	336 Maint. & Repair Serv. - Equip.	\$0	\$7,500	\$7,500	\$540	\$7,500
54130	452 Utilities	11,247	12,500	12,500	10,596	12,500
	Total Traffic Control	\$11,247	\$20,000	\$20,000	\$11,136	\$20,000
54160	Administration Of Sex Offender					
54160	186 Longevity Pay	\$400	\$425	\$425	\$425	\$475
54160	187 Overtime Pay	5,213	7,000	8,000	7,662	5,000
54160	189 Other Salaries & Wages	44,062	44,665	50,350	50,348	53,075
54160	196 In-Service Training	0	5,000	5,000	695	3,000
54160	201 Social Security	2,994	3,230	4,205	3,537	3,640
54160	204 Pensions	5,844	5,560	6,280	6,172	6,250
54160	205 Employee And Dependent Insuran	8,132	8,940	8,940	5,129	5,180
54160	209 Disability Insurance	77	100	115	85	100
54160	212 Employer Medicare	700	760	990	827	850
54160	435 Office Supplies	1,939	2,000	1,050	0	1,000
54160	599 Other Charges	2,450	1,600	2,550	2,400	1,600
	Total Administration Of Sex Offender	\$71,811	\$79,280	\$87,905	\$77,280	\$80,170
54210	Jail					
54210	103 Assistant(S)	\$70,917	\$73,994	\$85,474	\$85,474	\$78,075
54210	109 Captain(S)	122,031	63,461	64,191	64,186	67,704
54210	110 Lieutenant(S)	273,141	270,863	279,373	279,368	283,033
54210	115 Sergeant(S)	448,857	402,990	402,990	397,604	427,835
54210	160 Guards	3,972,000	3,683,767	3,823,312	3,537,764	4,113,998
54210	162 Clerical Personnel	43,828	44,424	44,424	37,920	33,696
54210	167 Maintenance Personnel	141,151	147,093	147,093	132,603	155,303
54210	169 Part-Time Personnel	39,522	45,000	45,000	30,926	50,000
54210	186 Longevity Pay	22,475	21,775	21,775	21,025	21,825
54210	187 Overtime Pay	416,000	270,000	345,000	325,626	270,000
54210	189 Other Salaries & Wages	516,804	524,095	615,095	613,004	670,868
54210	196 In-Service Training	16,170	26,000	26,000	25,905	26,000
54210	201 Social Security	355,484	343,950	364,180	326,055	382,690
54210	204 Pensions	716,104	586,570	621,345	585,721	652,650
54210	205 Employee And Dependent Insuran	1,341,807	1,440,790	1,558,070	1,184,423	1,416,540
54210	209 Disability Insurance	10,088	11,470	12,145	9,364	10,790
54210	210 Unemployment Compensation	866	15,000	15,000	6,859	0
54210	212 Employer Medicare	83,404	80,440	85,170	76,528	89,500
54210	320 Dues And Memberships	182	1,200	1,200	411	1,200
54210	334 Maintenance Agreements	52,930	64,120	64,120	63,242	72,139
54210	335 Maint. & Repair Serv. - Bldgs.	175,409	225,000	225,000	223,554	225,000
54210	336 Maint. & Repair Serv. - Equip.	33,953	56,623	56,623	56,433	55,000
54210	349 Printing, Stationery & Forms	6,060	10,000	14,312	9,698	6,000
54210	354 Transp. Other Than Students	48,426	20,000	45,000	40,007	38,000
54210	399 Other Contracted Services	4,132,253	4,422,712	4,486,832	4,486,835	5,780,000
54210	410 Custodial Supplies	109,845	121,000	121,000	118,283	121,000

**Rutherford County Government
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Account Number

		Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
54210	411 Data Processing Supplies	18,033	20,000	20,000	19,826	25,000
54210	421 Food Preparation Supplies	141,804	135,233	135,233	112,500	135,233
54210	422 Food Supplies	1,494,305	1,300,000	1,300,000	1,149,575	1,300,000
54210	431 Law Enforcement Supplies	10,126	15,000	20,000	18,064	15,000
54210	435 Office Supplies	11,752	15,000	15,000	14,307	15,000
54210	441 Prisoners Clothing	115,422	100,000	95,000	94,767	100,000
54210	451 Uniforms	53,951	70,000	80,000	73,765	60,000
54210	452 Utilities	609,985	700,000	689,000	613,760	700,000
54210	499 Other Supplies & Materials	6,785	3,000	17,841	9,781	3,000
54210	707 Building Improvements	398,653	350,000	350,000	188,851	350,000
54210	708 Communication Equipment	9,745	10,000	12,000	9,988	20,000
54210	709 Data Processing Equipment	132,362	103,300	118,300	118,233	73,373
54210	710 Food Service Equipment	0	5,000	5,000	672	5,000
54210	717 Maintenance Equipment	7,600	15,000	5,000	5,000	15,000
54210	719 Office Equipment	7,500	7,500	0	0	7,500
54210	732 Building Purchases	17,299	0	0	0	0
54210	790 Other Equipment	9,652	20,000	25,000	24,353	15,000
Total Jail		\$16,194,681	\$15,841,370	\$16,457,098	\$15,192,260	\$17,887,952

54220 Workhouse/Penal Farm Operation

54220	101 County Official/Administrative	\$73,017	\$75,494	\$75,494	\$71,082	\$75,241
54220	109 Captains	67,087	67,977	67,977	64,018	59,870
54220	110 Lieutenant(S)	50,636	51,340	53,840	52,904	59,815
54220	115 Sergeants	286,796	290,681	287,181	281,455	299,625
54220	160 Guards	1,102,421	1,140,419	1,140,419	1,101,251	1,159,140
54220	161 Secretary	32,372	32,827	32,827	32,827	33,448
54220	162 Clerical Personnel	187,116	258,766	258,766	190,306	193,676
54220	169 Part-Time Personnel	12,988	18,500	19,500	18,432	18,500
54220	186 Longevity Pay	5,675	6,625	6,625	5,950	6,075
54220	187 Overtime Pay	98,593	50,000	50,000	46,227	50,000
54220	191 Board & Committee Members Fees	4,000	4,800	4,800	4,300	4,800
54220	196 In-Service Training	18,609	20,000	20,000	15,422	20,000
54220	201 Social Security	114,747	123,850	123,850	111,422	121,540
54220	204 Pensions	226,118	210,450	210,450	196,785	206,480
54220	205 Employee And Dependent Insuran	384,676	436,290	436,290	369,945	432,300
54220	209 Disability Insurance	3,292	4,220	4,220	3,195	3,480
54220	210 Unemployment Compensation	1,118	0	100	62	0
54220	212 Employer Medicare	26,852	28,970	28,970	26,076	28,430
54220	307 Communication	6,793	7,000	8,000	7,446	7,000
54220	312 Contracts W/Private Agencies	98,398	23,000	127,976	66,107	72,976
54220	320 Dues And Memberships	629	2,000	2,000	528	17,000
54220	322 Evaluation And Testing	303	3,000	2,000	0	1,000
54220	330 Operating Lease Payments	780	1,200	1,200	0	0
54220	334 Maintenance Agreements	22,600	40,000	40,000	30,475	40,000
54220	335 Maint. & Repair Serv. - Bldgs.	39,844	51,000	51,000	45,399	51,000
54220	336 Maint. & Repair Serv. - Equip.	17,183	22,000	22,000	21,719	22,000
54220	338 Maint. & Repair Serv. - Vehicl	7,982	9,000	9,000	7,611	9,000
54220	340 Medical And Dental Services	1,149	3,500	3,500	1,300	3,500
54220	348 Postal Charges	1,853	2,500	2,500	1,047	500
54220	355 Travel BJA 2014-MO-BX-0006-Just	5,658	0	0	0	0
54220	399 Other Contracted Services	739,871	750,000	750,000	688,976	785,000
54220	410 Custodial Supplies	28,941	28,000	32,000	31,655	35,000
54220	411 Data Processing Supplies	4,033	6,000	6,000	5,932	6,000

**Rutherford County Government
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Account Number

		Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
54220	413 Drugs And Medical Supplies	747	3,000	3,000	969	3,000
54220	418 Equipment & Machinery Parts	1,811	2,500	2,500	2,380	2,500
54220	425 Gasoline	6,383	12,000	8,000	5,671	12,000
54220	431 Law Enforcement Supplies	4,923	5,000	5,000	4,653	5,000
54220	435 Office Supplies	6,156	7,250	7,250	6,695	8,000
54220	441 Prisoners Clothing	13,166	15,000	15,000	11,292	15,000
54220	451 Uniforms	8,235	12,000	12,000	9,147	12,000
54220	452 Utilities	233,879	250,000	250,000	250,269	250,000
54220	499 Other Supplies And Materials	19,916	20,000	20,000	19,449	20,000
54220	719 Office Equipment	0	0	0	0	8,000
Total Workhouse/Penal Farm Operation		\$3,967,346	\$4,096,159	\$4,201,235	\$3,810,379	\$4,157,896
54240	Juvenile Services					
54240	101 County Official/Administrative	\$75,580	\$77,923	\$77,923	\$77,923	\$79,515
54240	109 Captain(S)	61,558	62,392	62,392	62,392	65,395
54240	110 Lieutenant(S)	49,640	50,444	50,444	49,547	51,984
54240	115 Sergeant(S)	238,548	226,885	220,885	217,408	238,070
54240	160 Guards	233,722	239,215	232,415	236,552	281,808
54240	161 Secretary(S)	72,710	74,301	74,301	74,301	75,758
54240	164 Attendants	502,841	511,100	499,100	487,436	520,972
54240	169 Part-Time Personnel	53,290	99,710	95,646	80,702	132,462
54240	186 Longevity Pay	3,950	3,300	3,300	3,100	3,550
54240	187 Overtime Pay	81,191	35,000	58,000	57,568	35,000
54240	189 Other Salaries & Wages	41,608	42,201	44,001	43,953	45,361
54240	196 In-Service Training	5,475	6,000	6,000	5,455	5,000
54240	201 Social Security	84,994	88,200	88,910	82,930	94,861
54240	204 Pensions	159,990	141,010	141,010	139,660	152,734
54240	205 Employee And Dependent Insuran	254,972	279,980	279,980	255,071	311,335
54240	209 Disability Insurance	2,217	2,830	2,830	2,289	2,765
54240	210 Unemployment Compensation	10,079	0	0	0	0
54240	212 Employer Medicare	19,877	20,630	20,800	19,394	22,188
54240	307 Communication	2,628	2,850	2,850	2,463	3,000
54240	317 Data Processing Services	12,180	12,700	12,700	12,330	12,850
54240	320 Dues And Memberships	335	500	500	285	360
54240	334 Maintenance Agreements	7,145	7,598	7,598	7,217	7,768
54240	335 Maint. & Repair Serv. - Bldgs.	0	1,000	1,000	585	1,000
54240	336 Maint. & Repair Serv. - Equip.	3,478	1,200	4,200	1,544	2,992
54240	338 Maint. & Repair Serv. - Vehicl	404	1,500	500	78	1,500
54240	340 Medical & Dental Services	75,000	87,000	87,000	87,000	156,000
54240	348 Postal Charges	344	500	500	354	500
54240	349 Printing, Stationery & Forms	1,372	1,500	1,500	658	1,500
54240	355 Travel	2,511	2,000	2,700	2,613	4,000
54240	399 Other Contracted Services	77,327	79,500	78,000	69,434	79,500
54240	425 Gasoline	162	500	500	317	500
54240	429 Instructional Supp & Mat	2,171	2,700	8,754	8,507	4,372
54240	435 Office Supplies	1,762	4,000	5,000	4,961	5,000
54240	451 Uniforms	2,958	5,200	5,200	4,933	4,100
54240	499 Other Supplies And Materials	33,367	35,700	48,150	48,107	42,740
54240	599 Other Charges	584	1,000	2,000	1,993	1,215
54240	709 Data Processing Equipment	0	0	1,500	1,325	0
54240	790 Other Equipment	2,020	8,265	8,265	8,265	18,248
Total Juvenile Services		\$2,177,990	\$2,216,334	\$2,236,354	\$2,158,650	\$2,465,903

**Rutherford County Government
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		Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
54320	Rural Fire Protection					
54320	101 County Official/Administrative	\$74,655	\$75,648	\$75,648	\$75,648	\$81,658
54320	140 Salary Supplements	8,400	16,200	16,200	13,800	16,800
54320	163 Educational Assistants	36,488	36,995	36,995	36,995	38,871
54320	169 Part-Time Personnel	0	30,000	52,910	52,910	35,000
54320	186 Longevity Pay	175	200	200	200	975
54320	187 Overtime Pay	41,612	20,000	31,150	30,484	20,000
54320	189 Other Salaries & Wages	571,494	976,519	962,519	942,966	1,057,962
54320	201 Social Security	43,873	71,650	72,900	69,321	77,580
54320	204 Pensions	87,108	119,990	121,180	117,357	129,660
54320	205 Employee And Dependent Insuran	138,044	262,660	262,660	214,719	243,860
54320	209 Disability Insurance	1,227	2,400	2,400	1,909	2,190
54320	212 Employer Medicare	10,261	16,760	17,060	16,212	18,150
54320	307 Communication	29,610	36,350	36,350	34,176	36,350
54320	316 Contributions	2,000	2,000	102,000	102,000	2,000
54320	320 Dues And Memberships	958	1,200	1,200	1,179	1,200
54320	322 Evaluation And Testing	19,984	20,000	20,000	20,000	20,000
54320	334 Maintenance Agreements	18,734	20,900	20,900	20,374	20,000
54320	335 Maint. & Repair Serv. - Bldgs.	22,722	10,000	11,000	11,357	10,000
54320	336 Maint. & Repair Serv. - Equip.	4,957	3,000	3,000	2,994	4,500
54320	338 Maint. & Repair Serv. - Vehicles	87,651	100,000	99,200	98,688	100,000
54320	347 Pest Control	1,855	1,200	1,200	396	1,200
54320	348 Postal Charges	77	300	0	0	100
54320	355 Travel	4,541	4,000	8,300	8,227	4,000
54320	359 Disposal Fees	62	0	800	760	1,285
54320	399 Other Contracted Services	275,000	275,000	275,000	270,000	270,000
54320	410 Custodial Supplies	3,609	3,000	3,000	2,999	3,000
54320	412 Diesel Fuel	32,594	41,000	51,000	50,485	41,000
54320	413 Drugs And Medical Supplies	4,432	5,000	5,000	4,997	10,000
54320	425 Gasoline	6,745	9,500	9,500	8,596	9,500
54320	429 Instructional Supp & Mat	1,967	2,000	2,000	1,916	2,000
54320	435 Office Supplies	4,253	4,000	4,300	4,299	4,000
54320	451 Uniforms	22,107	20,000	25,000	24,808	20,000
54320	452 Utilities	43,661	50,000	50,000	43,076	50,000
54320	499 Other Supplies And Materials	37,519	31,000	28,900	28,805	31,000
54320	599 Other Charges	17,500	0	0	0	0
54320	701 Administration Equipment	50,271	45,000	45,000	44,866	50,000
54320	708 Communication Equipment	2,418	6,000	6,000	5,947	10,000
54320	709 Data Processing Equipment	772	0	0	0	0
54320	711 Furniture And Fixtures	3,902	4,000	3,000	2,999	4,000
54320	718 Motor Vehicles	1,139,201	1,175,000	1,200,000	1,199,919	1,175,000
54320	724 Site Development	0	80,000	80,000	80,000	0
54320	732 Building Purchases	53,257	0	0	0	0
54320	790 Other Equipment	123,625	50,000	102,750	102,749	80,000
Total	Rural Fire Protection	\$3,029,321	\$3,628,472	\$3,846,222	\$3,749,133	\$3,682,841
54430	Disaster Relief					
54430	101 County Official/Administrative	\$79,014	\$80,058	\$80,058	\$80,058	\$81,658
54430	103 Assistant(S)	62,987	63,828	63,828	63,828	65,097
54430	105 Supervisor/Director	48,824	93,974	93,974	92,009	96,637
54430	161 Secretary	42,347	42,923	42,923	42,894	43,805
54430	169 Part-Time Personnel	3,592	0	0	0	0
54430	186 Longevity Pay	750	700	700	700	925

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54430	187 Overtime Pay	0	2,000	2,000	0	2,000
54430	196 In-Service Training	495	500	0	0	500
54430	201 Social Security	13,794	17,580	17,580	16,385	17,990
54430	204 Pensions	27,538	30,220	30,220	29,794	30,930
54430	205 Employee And Dependent Insuran	47,473	64,340	64,340	59,683	66,850
54430	209 Disability Insurance	421	620	620	514	540
54430	212 Employer Medicare	3,278	4,120	4,120	3,832	4,210
54430	307 Communications	14,684	12,500	12,750	13,434	15,000
54430	320 Dues And Memberships	866	1,200	1,620	1,577	2,012
54430	334 Maintenance Agreements	44,480	210,000	213,100	213,100	10,000
54430	335 Maint. & Repair Serv. - Bldgs.	7,070	5,000	4,000	1,957	12,000
54430	336 Maint. & Repair Serv. - Equip.	2,809	5,000	3,500	3,168	10,000
54430	338 Maint. & Repair Serv. - Vehicl	2,333	5,000	9,000	7,596	5,000
54430	348 Postal Charges	33	50	50	23	50
54430	349 Printing, Stationery & Forms	175	500	500	130	500
54430	351 Rentals	10,950	31,900	9,900	7,849	32,500
54430	355 Travel	608	1,000	1,000	567	4,000
54430	399 Other Contracted Services	3,450	7,000	2,900	748	6,000
54430	411 Data Processing Supplies	425	1,000	880	879	750
54430	412 Diesel Fuel	116	2,500	2,250	0	2,000
54430	415 Electricity	15,491	15,000	16,000	15,612	16,000
54430	425 Gasoline	3,500	6,000	4,600	4,147	6,000
54430	429 Instructional Supp & Mat	949	1,000	1,000	839	1,000
54430	435 Office Supplies	1,416	1,800	1,800	1,526	1,800
54430	451 Uniforms	3,610	2,000	3,000	2,829	3,000
54430	499 Other Supplies & Materials	6,186	8,000	4,400	3,986	9,000
54430	707 Building Improvements 2015 CLEA	42,336	0	0	0	0
54430	708 Communications Equipment	139,779	460,000	485,000	482,701	125,000
54430	709 Data Processing Equipment	12,524	4,000	3,700	3,660	26,000
54430	711 Furniture And Fixtures	370	1,000	2,000	1,834	3,000
54430	718 Motor Vehicles	34,255	35,000	34,000	34,000	42,000
54430	790 Other Equipment	22,759	75,899	198,092	197,148	0
Total	Disaster Relief	\$701,687	\$1,293,212	\$1,415,405	\$1,389,007	\$743,754

54510 Inspection And Regulation

54510	101 County Official/Administrative	\$81,357	\$81,047	\$81,047	\$77,748	\$64,891
54510	106 Deputies	394,669	439,934	439,934	428,772	444,976
54510	140 Salary Supplements	5,000	6,000	6,000	4,500	6,000
54510	162 Clerical Personnel	117,585	119,611	119,611	113,350	118,161
54510	186 Longevity Pay	5,000	5,275	5,275	5,275	4,750
54510	191 Board & Committee Members Fees	0	500	500	500	1,000
54510	201 Social Security	36,035	40,430	40,430	37,251	39,610
54510	204 Pensions	71,962	69,390	69,390	65,646	67,990
54510	205 Employee And Dependent Insuran	114,311	138,590	138,590	133,317	149,300
54510	209 Disability Insurance	1,096	1,410	1,410	1,127	1,170
54510	212 Employer Medicare	8,428	9,460	9,460	8,712	9,270
54510	307 Communication	6,966	10,000	10,000	8,582	10,000
54510	317 Data Processing Services	0	500	500	0	10,000
54510	320 Dues & Memberships	1,470	1,600	1,600	1,520	1,600
54510	334 Maintenance Agreements	843	1,200	1,200	945	16,000
54510	348 Postal Charges	718	800	800	556	800
54510	349 Printing, Stationery & Forms	925	1,200	1,200	1,195	1,200
54510	355 Travel	2,108	3,200	3,200	3,095	3,200

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54510	399 Other Contracted Services	660	3,000	3,000	300	3,000
54510	425 Gasoline	7,505	17,000	17,000	8,821	10,000
54510	435 Office Supplies	5,850	5,000	6,000	5,859	5,000
54510	451 Uniforms	322	600	600	443	600
54510	499 Other Supplies And Materials	1,201	2,700	2,700	2,682	2,700
54510	524 In Service/Staff Development	2,738	4,000	4,000	2,645	4,000
54510	709 Data Processing Equipment	9,427	3,000	3,000	2,921	2,000
54510	718 Motor Vehicles	0	25,000	24,000	23,998	44,000
Total Inspection And Regulation		\$876,176	\$990,447	\$990,447	\$939,760	\$1,021,218

55110 Local Health Center

55110	169 Part-Time Personnel	\$0	\$0	\$0	\$0	\$9,400
55110	186 Longevity Pay	1,150	875	875	875	1,025
55110	189 Other Salaries & Wages	222,185	265,537	265,537	216,777	246,543
55110	201 Social Security	13,208	16,520	16,520	13,303	15,940
55110	204 Pensions	26,607	28,400	28,400	23,202	26,400
55110	205 Employee And Dependent Insuran	66,552	66,090	66,090	39,913	32,420
55110	209 Disability Insurance	414	590	590	398	460
55110	212 Employer Medicare	3,089	3,870	3,870	3,111	3,730
55110	307 Communication	17,837	17,000	21,000	19,777	17,000
55110	309 Contracts W/Government Agencie	125,623	128,375	125,623	125,623	125,623
55110	316 Contributions	39,187	0	0	0	0
55110	335 Maint. & Repair Serv. - Bldgs.	8,545	15,000	15,000	10,257	15,000
55110	336 Maint. & Repair Serv. - Equip.	2,495	5,000	5,000	1,648	5,000
55110	355 Travel	2,370	4,000	4,000	2,221	4,000
55110	399 Other Contracted Services	51,507	56,375	56,375	51,746	57,375
55110	413 Drugs And Medical Supplies	11,188	12,500	8,500	8,340	12,500
55110	452 Utilities	66,024	72,000	72,000	69,179	72,000
55110	499 Other Supplies & Materials	9,597	16,000	16,000	14,025	16,000
55110	524 In Service/Staff Development	0	500	500	0	500
55110	599 Other Charges	0	0	2,752	2,759	2,752
Total Local Health Center		\$667,578	\$708,632	\$708,632	\$603,154	\$663,668

55120 Rabies And Animal Control

55120	101 County Official/Administrative	\$68,163	\$69,069	\$69,069	\$69,072	\$70,422
55120	105 Supervisor	75,629	76,692	76,692	76,692	80,536
55120	164 Attendants	434,437	535,975	505,975	489,301	513,343
55120	169 Part-Time Personnel	104,949	120,000	156,390	119,323	206,655
55120	186 Longevity Pay	1,200	1,725	1,725	1,625	1,725
55120	187 Overtime Pay	26,999	28,000	28,000	23,588	28,000
55120	189 Other Salaries & Wages	69,668	70,620	70,620	70,620	76,345
55120	201 Social Security	47,094	55,930	56,331	51,262	60,580
55120	204 Pensions	80,601	83,370	83,370	77,897	82,130
55120	205 Employee And Dependent Insuran	154,611	196,930	196,930	155,479	173,550
55120	209 Disability Insurance	1,190	1,660	1,660	1,279	1,380
55120	210 Unemployment Compensation	157	1,500	1,500	3	1,500
55120	212 Employer Medicare	11,014	13,090	13,192	11,989	14,170
55120	302 Advertising	8,180	10,000	10,000	7,864	10,000
55120	304 Architects	0	0	11,600	11,600	0
55120	307 Communication	15,172	15,500	15,500	15,216	15,500
55120	320 Dues And Memberships	1,600	1,700	2,000	1,895	2,200
55120	334 Maintenance Agreements	15,581	18,000	25,000	24,195	26,000
55120	335 Maint. & Repair Serv. - Bldgs.	13,185	19,000	19,000	17,698	19,000

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55120	338 Maint. & Repair Serv.-Vehicles	12,829	11,000	11,000	9,860	11,000
55120	348 Postal Charges	176	265	265	177	250
55120	355 Travel	7,045	6,500	6,200	5,977	7,000
55120	357 Veterinary Services	6,178	3,000	8,000	7,346	10,500
55120	399 Other Contracted Services	75,000	76,500	75,000	75,000	76,500
55120	401 Animal Food And Supplies	16,246	18,000	18,000	17,760	18,000
55120	410 Custodial Supplies	15,610	15,000	15,000	13,967	15,000
55120	413 Drugs And Medical Supplies	75,909	95,000	91,200	83,248	95,000
55120	425 Gasoline	22,802	35,000	30,000	29,390	35,000
55120	435 Office Supplies	9,748	8,500	8,500	8,154	8,000
55120	451 Uniforms	3,486	5,000	5,000	4,675	5,000
55120	452 Utilities	45,952	55,000	55,000	46,340	55,000
55120	499 Other Supplies And Materials	12,337	10,500	13,390	12,590	10,500
55120	509 Refunds	410	700	700	435	700
55120	707 Building Improvements	0	55,000	114,500	114,047	0
55120	708 Communication Equipment	0	500	500	0	500
55120	709 Data Processing Equipment	31,239	3,000	3,000	2,763	13,500
55120	718 Motor Vehicles	23,329	24,000	51,110	51,110	24,500
55120	732 Building Purchases	3,200	0	0	0	0
55120	790 Other Equipment	23,190	26,500	33,700	33,677	20,000
Total Rabies And Animal Control		\$1,514,116	\$1,767,726	\$1,884,619	\$1,743,114	\$1,788,986
55160	Dental Health Program					
55160	320 Dues And Memberships	\$400	\$400	\$400	\$400	\$400
55160	340 Medical And Dental Services	10,697	11,450	11,450	10,080	11,450
Total Dental Health Program		\$11,097	\$11,850	\$11,850	\$10,480	\$11,850
55170	Alcohol And Drug Programs					
55170	310 Contracts W/Other Public Agenc	\$13,294	\$0	\$24,170	\$14,012	\$0
55170	355 Travel	779	0	4,244	1,105	0
55170	499 Other Supplies And Materials	6,574	0	30,001	29,459	0
55170	599 Other Charges	84,712	0	93,754	52,978	0
Total Alcohol And Drug Programs		\$105,359	\$0	\$152,169	\$97,554	\$0
55190	Other Local Health Services					
55190	131 Medical Personnel	\$1,327,884	\$1,611,229	\$1,611,229	\$1,338,465	\$1,702,769
55190	186 Longevity Pay	6,525	6,925	6,925	6,675	6,950
55190	201 Social Security	78,568	100,330	100,330	79,652	106,010
55190	204 Pensions	152,732	162,920	162,920	141,294	172,680
55190	205 Employee And Dependent Insuran	294,377	367,220	367,220	290,097	432,620
55190	209 Disability Insurance	2,379	3,350	3,350	2,430	2,990
55190	212 Employer Medicare	18,375	23,470	23,470	18,628	24,800
55190	307 Communication	0	500	500	0	500
55190	355 Travel	15,841	20,000	20,000	14,642	20,000
55190	499 Other Supplies And Materials	0	13,100	13,100	0	13,100
55190	506 Liability Insurance	0	3,900	3,900	0	3,900
Total Other Local Health Services		\$1,896,681	\$2,312,944	\$2,312,944	\$1,891,883	\$2,486,319
55510	General Welfare Assistance					
55510	316 Contributions	\$53,550	\$53,550	\$53,550	\$53,550	\$55,000
Total General Welfare Assistance		\$53,550	\$53,550	\$53,550	\$53,550	\$55,000

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55710	Sanitation And Waste Removal					
55710	312 Contracts W/Private Agencies	\$34,384	\$36,110	\$36,110	\$36,103	\$36,110
	Total Sanitation And Waste Removal	\$34,384	\$36,110	\$36,110	\$36,103	\$36,110
55900	Other Public Health & Welfare					
55900	340 Medical & Dental Services	\$15,600	\$15,600	\$15,600	\$15,600	\$18,000
55900	399 Other Contracted Services	289,200	270,000	365,000	331,050	330,000
	Total Other Public Health & Welfare	\$304,800	\$285,600	\$380,600	\$346,650	\$348,000
56100	Adult Activities					
56100	316 Contributions	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000
	Total Adult Activities	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000
56300	Senior Citizens Assistance					
56300	316 Contributions	\$1,575	\$2,000	\$2,000	\$2,000	\$2,000
	Total Senior Citizens Assistance	\$1,575	\$2,000	\$2,000	\$2,000	\$2,000
56500	Libraries					
56500	316 Contributions	\$1,600,000	\$1,700,000	\$1,700,000	\$1,700,000	\$1,600,000
	Total Libraries	\$1,600,000	\$1,700,000	\$1,700,000	\$1,700,000	\$1,600,000
56700	Parks And Fair Boards					
56700	105 Supervisor/Director	\$33,200	\$34,200	\$34,200	\$34,200	\$35,500
56700	189 Other Salaries & Wages	177,539	205,000	205,000	172,514	210,000
56700	191 Board & Committee Members Fees	2,550	3,000	3,000	2,950	3,000
56700	201 Social Security	11,166	15,020	15,020	10,879	15,410
56700	212 Employer Medicare	3,094	3,520	3,520	3,041	3,610
56700	316 Contributions	206,133	195,000	210,000	214,533	205,000
56700	335 Maint. & Repair Serv. - Bldgs.	0	1,500	1,500	0	1,500
56700	339 Matching Share	16,329	25,000	25,000	19,966	25,000
56700	348 Postal Charges	118	125	125	123	125
56700	355 Travel	2,300	2,500	2,500	1,807	2,500
56700	399 Other Contracted Services	48,500	50,000	50,000	47,250	50,000
56700	418 Equipment And Machinery Parts	17,578	20,000	20,000	13,088	22,500
56700	435 Office Supplies	245	270	670	624	270
56700	499 Other Supplies & Materials	1,509	1,620	1,220	75	1,620
	Total Parks And Fair Boards	\$520,261	\$556,755	\$571,755	\$521,050	\$576,035
56900	Other Social, Cultural & Rec					
56900	316 Contributions	\$529,642	\$542,967	\$542,967	\$542,967	\$790,967
	Total Other Social, Cultural & Rec	\$529,642	\$542,967	\$542,967	\$542,967	\$790,967
57100	Agriculture Extension Service					
57100	116 Teachers	\$48,581	\$53,008	\$53,008	\$53,008	\$53,443
57100	169 Part-Time Personnel	58,381	64,000	64,000	61,520	64,000
57100	186 Longevity Pay	450	500	500	500	550
57100	189 Other Salaries & Wages	33,960	32,249	32,249	32,249	32,862
57100	191 Board & Committee Members Fees	1,100	1,750	1,750	1,300	1,750
57100	201 Social Security	8,607	9,400	9,400	8,829	9,470
57100	204 Pensions	9,898	9,150	9,150	9,142	9,260
57100	205 Employee And Dependent Insuran	12,925	12,590	19,860	19,858	22,340
57100	209 Disability Insurance	148	190	190	157	160
57100	212 Employer Medicare	2,015	2,200	2,200	2,065	2,220

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57100	302 Advertising	3,860	3,000	3,000	2,730	3,000
57100	307 Communications	2,716	3,500	3,500	2,807	3,000
57100	309 Contracts W/Government Agencie	403,209	436,453	436,453	387,854	436,453
57100	317 Data Processing Services	264	500	500	88	0
57100	335 Maint. & Repair Serv. - Bldgs.	19,817	0	103,000	102,350	0
57100	348 Postal Charges	2,739	2,000	2,000	1,960	1,500
57100	420 Fertilizer, Lime, Chemicals &	1,163	2,000	2,000	730	2,000
57100	425 Gasoline	2,303	3,500	3,500	2,216	3,500
57100	435 Office Supplies	3,314	3,000	3,000	2,085	3,000
57100	452 Utilities	108,347	105,000	105,000	107,075	110,000
57100	499 Other Supplies And Materials	10,965	10,000	10,000	6,371	10,000
57100	790 Other Equipment	0	0	28,005	28,001	0
Total Agriculture Extension Service		\$734,762	\$753,990	\$892,265	\$832,895	\$768,508

57500 Soil Conservation

57500	103 Assistant(S)	\$25,647	\$25,998	\$25,998	\$25,998	\$31,723
57500	169 Part-Time Personnel	26,040	29,150	29,150	4,192	21,900
57500	201 Social Security	3,148	3,420	3,420	1,867	3,330
57500	204 Pensions	3,058	2,780	2,780	2,771	3,390
57500	205 Employee And Dependent Insuran	2,813	50	3,215	3,212	6,670
57500	209 Disability Insurance	47	60	60	48	60
57500	212 Employer Medicare	736	800	800	437	780
57500	316 Contributions	15,000	20,000	20,000	20,000	20,000
Total Soil Conservation		\$76,489	\$82,258	\$85,423	\$58,525	\$87,853

57800 Storm Water Management

57800	103 Assistant(S)	\$52,183	\$52,927	\$52,927	\$52,927	\$59,382
57800	169 Part-Time Personnel	25,617	31,600	35,800	34,053	31,600
57800	186 Longevity Pay	75	175	175	175	225
57800	189 Other Salaries & Wages	39,526	40,078	40,078	40,079	40,832
57800	196 In-Service Training	2,929	3,500	3,500	2,290	3,500
57800	201 Social Security	7,004	7,740	8,010	8,442	8,190
57800	204 Pensions	10,945	9,940	9,940	9,933	10,710
57800	205 Employee And Dependent Insuran	23,148	22,630	22,630	22,599	23,250
57800	209 Disability Insurance	168	210	210	172	190
57800	212 Employer Medicare	1,638	1,810	1,880	1,974	1,920
57800	307 Communication	2,592	3,000	3,000	2,326	2,750
57800	312 Contracts W/Private Agencies	3,460	5,000	0	0	0
57800	320 Dues And Memberships	1,840	1,500	1,500	1,440	1,500
57800	348 Postal Charges	248	750	750	176	500
57800	349 Printing, Stationery & Forms	0	300	0	0	250
57800	355 Travel	0	750	750	569	1,000
57800	399 Other Contracted Services	0	3,000	3,460	3,460	8,500
57800	411 Data Processing Supplies	418	200	200	0	500
57800	425 Gasoline	2,371	4,000	4,000	2,498	4,000
57800	435 Office Supplies	2,323	1,500	1,500	1,116	1,500
57800	451 Uniforms	294	300	300	299	750
57800	499 Other Supplies And Materials	9,962	10,000	10,000	8,973	12,000
57800	709 Data Processing Equipment	1,296	36,000	36,300	35,959	1,800
57800	718 Motor Vehicles	0	0	0	0	28,660
57800	729 Transportation Equipment	0	1,000	1,000	468	0
Total Storm Water Management		\$188,037	\$237,910	\$237,910	\$229,928	\$243,509

**Rutherford County Government
County General Fund**

Fund 101

Statement of Appropriations
Fiscal Year Ending June 30, 2018

Estimated/Appropriated/Actual

Account Number

		Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
58110	Tourism					
58110	316 Contributions	\$670,399	\$647,000	\$692,000	\$705,599	\$677,000
	Total Tourism	\$670,399	\$647,000	\$692,000	\$705,599	\$677,000
58120	Industrial Development					
58120	310 Contracts W/Other Public Agenc	\$130,000	\$135,000	\$135,000	\$135,000	\$135,000
58120	316 Contributions	0	0	0	0	96,500
	Total Industrial Development	\$130,000	\$135,000	\$135,000	\$135,000	\$231,500
58190	Other Economic & Community Dev					
58190	310 Contracts W/Other Public Agenc	\$1,980	\$17,820	\$17,820	\$7,785	\$9,031
58190	399 Other Contracted Services	0	310,200	310,200	163,185	151,089
	Total Other Economic & Community Dev	\$1,980	\$328,020	\$328,020	\$170,970	\$160,120
58400	Other Charges					
58400	142 Mechanic	\$53,119	\$53,843	\$53,843	\$53,843	\$56,598
58400	149 Laborers	76,229	77,989	77,989	73,902	83,859
58400	186 Longevity Pay	950	1,025	1,025	1,025	975
58400	187 Overtime Pay	545	1,000	1,000	1,134	1,000
58400	201 Social Security	8,060	8,300	8,300	7,953	8,840
58400	204 Pensions	15,602	14,270	14,270	13,848	15,190
58400	205 Employee And Dependent Insuran	19,042	20,090	20,090	17,973	15,510
58400	209 Disability Insurance	238	300	300	229	260
58400	212 Employer Medicare	1,885	1,950	1,950	1,860	2,070
58400	307 Communications	1,126	1,200	1,200	1,163	1,200
58400	322 Evaluation And Testing	1,312	1,500	1,500	1,223	1,500
58400	334 Maintenance Agreements	2,547	2,600	2,600	0	2,600
58400	355 Travel	0	5,000	5,000	4,160	6,000
58400	418 Equipment & Machinery Parts	1,980	2,500	2,500	1,418	2,500
58400	425 Gasoline	2,656	4,500	4,500	1,515	4,500
58400	452 Utilities	17,278	22,000	22,000	15,671	22,000
58400	453 Vehicle Parts	26,097	32,000	32,000	17,741	32,000
58400	499 Other Supplies & Materials	7,538	11,000	11,000	8,567	11,000
	Total Other Charges	\$236,204	\$261,067	\$261,067	\$223,225	\$267,602
58600	Employee Benefits					
58600	205 Employee And Dependent Insuran	\$0	\$75,000	\$23,050	\$0	\$75,000
58600	210 Unemployment Compensation	0	20,000	19,400	0	20,000
58600	299 Other Fringe Benefits	356,799	426,800	426,800	399,993	426,800
58600	513 Worker's Compensation Ins	276,500	276,500	276,500	276,500	276,500
	Total Employee Benefits	\$633,299	\$798,300	\$745,750	\$676,493	\$798,300
58700	Payments To Cities					
58700	309 Contracts W/Government Agencie	\$1,996,524	\$2,016,000	\$2,016,000	\$2,003,479	\$2,010,000
	Total Payments To Cities	\$1,996,524	\$2,016,000	\$2,016,000	\$2,003,479	\$2,010,000
58900	Miscellaneous					
58900	425 Gasoline	\$0	\$100,000	\$83,000	\$0	\$100,000
58900	505 Judgments	1,200,000	800,000	2,200,000	2,000,000	800,000
58900	510 Trustee's Commission	1,140,361	1,184,000	1,309,000	1,198,472	1,191,800
	Total Miscellaneous	\$2,340,361	\$2,084,000	\$3,592,000	\$3,198,472	\$2,091,800

**Rutherford County Government
County General Fund**

Fund 101

Statement of Appropriations
Fiscal Year Ending June 30, 2018
Estimated/Appropriated/Actual
Account Number

	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
99100 Transfers Out					
99100 590 Transfers To Other Funds	\$200,000	\$0	\$1,650,500	\$1,650,500	\$0
Total Transfers Out	\$200,000	\$0	\$1,650,500	\$1,650,500	\$0
Total Expenditures	\$85,647,930	\$92,209,060	\$99,220,225	\$93,246,824	\$97,342,521

RUTHERFORD COUNTY TENNESSEE

2017-2018

Solid Waste & Sanitation Fund 116

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



Solid Waste/Sanitation Fund

Fund 116

Estimated Revenues, Expenditures & Available Funds

For the Fiscal Year Ended June 30, 2018

	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
REVENUES					
Local Taxes	\$2,463,555	\$2,400,000	\$2,610,000	\$2,612,758	\$2,000,000
Charges For Current Serv	1,426,213	1,350,000	1,510,000	1,581,340	1,400,000
Other Local Revenues	348,413	315,000	415,000	434,852	330,000
State Of Tennessee	425,615	468,100	430,637	430,739	477,200
Federal Government	1,618	0	0	0	0
Other Sources (NonRev)	0	0	125,169	85,357	0
Total Revenues	\$4,665,413	\$4,533,100	\$5,090,806	\$5,145,045	\$4,207,200
EXPENDITURES					
Sanitation Education/Information	\$142,512	\$153,804	\$153,804	\$137,301	\$249,590
Convenience Centers	2,061,883	2,573,679	2,562,469	2,198,631	2,567,591
Other Waste Collection	170,847	252,202	260,202	195,464	219,495
Landfill Operation And Maintenance	684,178	808,256	1,544,781	1,415,112	1,342,192
Postclosure Care Costs	263,182	245,000	640,100	565,749	482,500
Employee Benefits	25,000	25,000	25,000	25,000	25,000
Miscellaneous	64,750	66,580	69,580	67,213	73,680
Total Expenditures	\$3,412,352	\$4,124,521	\$5,255,936	\$4,604,470	\$4,960,048

Revenues over(under) Expenditures \$540,575

Estimated Revenues over (under) Appropriations (\$752,848)

Un/Assigned Fund Balance July 1 \$6,956,842 \$7,556,536

Adjustments to Un/assigned fund Balance 59,119

Change to Fund Balance 540,575 (752,848)

Un/Assigned Fund Balance June 30 \$7,556,536 \$6,803,688

**Rutherford County Government
Solid Waste/Sanitation Fund**

Fund 116

Statement of Estimated Revenues

Fiscal Year Ending June 30, 2018

Account Number	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2,018
Revenue					
Local Taxes					
40210 Local Option Sales Tax	\$2,463,555	\$2,400,000	\$2,610,000	\$2,612,758	\$2,000,000
Total Local Taxes	\$2,463,555	\$2,400,000	\$2,610,000	\$2,612,758	\$2,000,000
Charges For Current Services					
43110 Tipping Fees	\$568,818	\$500,000	\$660,000	\$736,491	\$550,000
43112 Surcharge - Host Agency	857,395	850,000	850,000	844,849	850,000
Total Charges For Current Services	\$1,426,213	\$1,350,000	\$1,510,000	\$1,581,340	\$1,400,000
Other Local Revenues					
44145 Sale Of Recycled Materials	\$339,010	\$315,000	\$415,000	\$429,983	\$330,000
44170 Miscellaneous Refunds	603	0	0	0	0
44530 Sale Of Equipment	8,800	0	0	4,869	0
Total Other Local Revenues	\$348,413	\$315,000	\$415,000	\$434,852	\$330,000
State Of Tennessee					
46170 Solid Waste Grants	\$15,759	\$50,000	\$31,697	\$31,697	\$25,000
46430 Litter Program	95,100	95,100	95,100	92,820	113,200
46990 Other State Revenues	314,756	323,000	303,840	306,222	339,000
Total State Of Tennessee	\$425,615	\$468,100	\$430,637	\$430,739	\$477,200
Federal Government					
47230 Disaster Relief	\$1,618	\$0	\$0	\$0	\$0
Total Federal Government	\$1,618	\$0	\$0	\$0	\$0
Other Gov'ts & Citizens Groups					
48130 Contributions	\$0	\$0	\$119	\$119	\$0
48140 Contracted Services	0	0	125,050	85,238	0
Total Other Sources (NonRevenues)	\$0	\$0	\$125,169	\$85,357	\$0
Total Revenues	\$4,665,413	\$4,533,100	\$5,090,806	\$5,145,045	\$4,207,200

**Rutherford County Government
Solid Waste/Sanitation Fund**

Fund 116

Statement of Appropriations
Fiscal Year Ending June 30, 2018

Estimated/Appropriated/Actual

Account Number

		Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2,018
55720	Sanitation Education/Information					
55720	149 Laborers	\$28,936	\$29,452	\$29,452	\$29,211	\$59,003
55720	169 Part-Time Personnel	16,413	17,555	17,555	12,444	17,555
55720	186 Longevity Pay	325	375	375	375	425
55720	187 Overtime Pay	425	900	900	37	900
55720	189 Other Salaries & Wages	44,577	45,172	45,172	45,172	46,057
55720	201 Social Security	5,370	5,800	5,800	5,194	7,690
55720	204 Pensions	8,842	8,100	8,100	7,973	11,350
55720	205 Employee And Dependent Insurance	18,576	20,670	20,670	17,612	30,360
55720	209 Disability Insurance	168	170	170	145	200
55720	212 Employer Medicare	1,256	1,360	1,360	1,215	1,800
55720	355 Travel	249	250	250	0	250
55720	425 Gasoline	7,215	10,000	10,000	7,192	10,000
55720	429 Instructional Supp & Mat	1,906	2,000	2,000	1,902	2,000
55720	499 Other Supplies And Materials	8,254	12,000	12,000	8,829	12,000
55720	718 Motor Vehicles	0	0	0	0	50,000
Total	Sanitation Education/Information	\$142,512	\$153,804	\$153,804	\$137,301	\$249,590
55732	Convenience Centers					
55732	105 Supervisor/Director	\$76,882	\$77,923	\$77,923	\$77,923	\$84,541
55732	141 Foremen	44,835	45,434	45,434	45,433	46,334
55732	147 Truck Drivers	436,319	466,042	473,542	440,668	489,534
55732	149 Laborers	412,406	449,045	449,045	427,024	459,139
55732	162 Clerical Personnel	68,298	69,702	69,702	64,925	71,128
55732	167 Maintenance Personnel	42,285	42,883	42,883	42,883	43,695
55732	169 Part-Time Personnel	0	0	0	0	33,315
55732	186 Longevity Pay	2,725	3,100	3,100	3,100	2,625
55732	187 Overtime Pay	20,503	26,000	36,000	33,319	36,000
55732	201 Social Security	66,220	73,170	74,260	68,523	78,520
55732	204 Pensions	82,571	77,940	79,810	75,454	82,500
55732	205 Employee And Dependent Insurance	164,584	159,920	156,710	138,029	144,170
55732	209 Disability Insurance	1,214	1,550	1,570	1,272	1,370
55732	210 Unemployment Compensation	130	0	0	0	0
55732	212 Employer Medicare	15,519	17,120	17,380	16,041	18,370
55732	302 Advertising	20,339	20,000	10,000	3,287	20,000
55732	307 Communication	20,921	20,000	23,000	23,366	21,000
55732	312 Contracts W/Private Agencies	16,765	16,000	16,000	12,757	16,000
55732	321 Engineering Services	6,283	15,000	15,000	15,000	15,000
55732	322 Evaluation And Testing	40	1,250	1,250	1,186	1,250
55732	335 Maint. & Repair Serv. - Bldgs.	6,064	15,000	15,000	4,245	15,000
55732	336 Maint. & Repair Serv. - Equip.	50,439	70,000	70,000	46,858	70,000
55732	338 Maint & Repair Service - Vehic	54,900	80,000	120,000	90,187	100,000
55732	348 Postal Charges	27	100	100	29	100
55732	351 Rentals	9,000	10,000	10,000	9,000	10,000
55732	353 Towing Services	801	3,000	3,000	1,088	3,000
55732	355 Travel	1,300	2,500	2,500	2,165	3,000
55732	402 Asphalt	19,139	60,000	18,760	0	60,000
55732	409 Crushed Stone	2,986	5,000	5,000	1,265	5,000
55732	412 Diesel Fuel	120,815	180,000	162,500	144,785	180,000
55732	418 Equipment & Machinery Parts	45,957	60,000	60,000	42,061	75,000
55732	425 Gasoline	2,956	8,000	8,000	5,870	8,000
55732	433 Lubricants	3,989	8,000	8,000	5,645	9,000
55732	435 Office Supplies	423	1,000	1,000	259	1,000

**Rutherford County Government
Solid Waste/Sanitation Fund**

Fund 116

Statement of Appropriations
Fiscal Year Ending June 30, 2018

Estimated/Appropriated/Actual

Account Number

		Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2,018
55732	450 Tires And Tubes	62,346	75,000	75,000	68,181	75,000
55732	451 Uniforms	5,349	9,000	9,000	4,946	8,000
55732	452 Utilities	18,578	19,500	21,500	20,254	21,000
55732	467 Fencing	1,323	10,000	5,000	219	10,000
55732	499 Other Supplies And Materials	11,441	12,000	12,000	10,007	13,000
55732	708 Communication Equipment	508	1,000	1,000	995	1,000
55732	709 Data Processing Equipment	0	2,500	2,500	358	6,000
55732	718 Motor Vehicles	136,796	300,000	300,000	248,029	170,000
55732	724 Site Development	4,029	20,000	20,000	1,995	20,000
55732	733 Solid Waste Equipment	3,878	40,000	40,000	0	40,000
Total Convenience Centers		\$2,061,883	\$2,573,679	\$2,562,469	\$2,198,631	\$2,567,591

55739 Other Waste Collection

55739	149 Laborers	\$27,664	\$29,817	\$29,817	\$29,848	\$30,395
55739	169 Part-Time Personnel	37,646	43,200	43,200	40,918	45,360
55739	186 Longevity Pay	0	75	75	75	100
55739	187 Overtime Pay	741	1,500	1,500	507	1,500
55739	201 Social Security	4,049	4,630	4,630	4,688	4,800
55739	204 Pensions	3,343	3,350	3,350	3,244	3,420
55739	205 Employee And Dependent Insurance	6,743	7,570	7,570	7,770	8,830
55739	209 Disability Insurance	51	70	70	56	60
55739	210 Unemployment Compensation	195	0	0	0	0
55739	212 Employer Medicare	947	1,090	1,090	1,097	1,130
55739	307 Communication	364	500	500	363	500
55739	312 Contracts W/Private Agencies	78,099	125,000	125,000	80,557	80,000
55739	336 Maint. & Repair Serv. - Equip.	2,405	2,400	2,400	1,363	2,400
55739	399 Other Contracted Services	7,394	14,000	22,000	22,161	22,000
55739	499 Other Supplies And Materials	1,206	4,000	4,000	2,817	4,000
55739	724 Site Development	0	15,000	15,000	0	15,000
Total Other Waste Collection		\$170,847	\$252,202	\$260,202	\$195,464	\$219,495

55754 Landfill Operation And Maintenance

55754	142 Mechanic(S)	\$42,644	\$43,209	\$43,209	\$43,209	\$45,325
55754	162 Clerical Personnel	28,173	30,032	31,132	31,052	31,167
55754	186 Longevity Pay	350	375	375	375	400
55754	187 Overtime Pay	2,478	10,000	8,900	4,925	5,000
55754	201 Social Security	4,511	5,190	5,190	4,869	5,080
55754	204 Pensions	8,762	8,920	8,920	8,481	8,730
55754	205 Employee And Dependent Insurance	7,188	6,340	9,550	9,541	11,850
55754	209 Disability Insurance	129	170	170	136	150
55754	212 Employer Medicare	1,055	1,220	1,220	1,139	1,190
55754	302 Advertising	0	1,000	1,000	61	1,000
55754	307 Communication	2,892	4,100	4,100	1,996	4,100
55754	312 Contracts W/Private Agencies	267,259	300,000	982,000	938,786	800,000
55754	321 Engineering Services	25,059	35,000	50,000	28,344	50,000
55754	336 Maint. & Repair Serv. - Equip.	11,127	10,000	8,500	1,002	10,000
55754	338 Maint. & Repair Serv. - Vehicles	298	2,000	2,000	271	2,000
55754	348 Postal Charges	4	100	100	4	100
55754	351 Rentals	1,457	4,000	4,000	1,417	4,000
55754	355 Travel	3,820	5,000	5,000	2,982	5,000
55754	359 Disposal Fees	242,270	260,000	260,000	260,143	260,000
55754	362 Penalties	0	0	31,315	31,315	0
55754	409 Crushed Stone	5,985	20,000	25,000	19,910	25,000

**Rutherford County Government
Solid Waste/Sanitation Fund**

Fund 116

Statement of Appropriations
Fiscal Year Ending June 30, 2018

Estimated/Appropriated/Actual

Account Number

	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2,018
55754 411 Data Processing Supplies	2,205	2,500	4,000	3,177	3,000
55754 412 Diesel Fuel	4,247	10,000	10,000	7,662	10,000
55754 417 Equipment Parts - Light	0	1,500	1,500	0	1,500
55754 418 Equipment & Machinery Parts	10,555	12,000	12,000	3,093	12,000
55754 420 Fertilizer, Lime, Chemicals & Seed	382	10,000	10,000	0	20,000
55754 424 Garage Supplies	0	1,500	1,500	0	1,500
55754 425 Gasoline	0	1,500	1,500	721	1,500
55754 433 Lubricants	1,397	2,000	2,000	539	2,000
55754 446 Small Tools	599	1,000	1,000	468	1,000
55754 450 Tires And Tubes	488	2,000	2,000	0	2,000
55754 451 Uniforms	2,372	2,600	2,600	1,991	2,600
55754 452 Utilities	4,170	8,000	8,000	4,856	8,000
55754 453 Vehicle Parts	0	1,500	1,500	0	1,500
55754 467 Fencing	0	1,500	1,500	0	1,500
55754 499 Other Supplies And Materials	2,302	4,000	4,000	2,647	4,000
Total Landfill Operation And Maintenance	\$684,178	\$808,256	\$1,544,781	\$1,415,112	\$1,342,192
55770 Postclosure Care Costs					
55770 308 Consultants	\$0	\$0	\$250,100	\$250,000	\$0
55770 312 Contracts W/Private Agencies	145,605	150,000	150,000	126,030	200,000
55770 321 Engineering Services	30,169	35,000	35,000	34,161	52,500
55770 359 Disposal Fees	0	2,000	2,000	0	2,000
55770 366 Contracts For Postclosure Care	78,775	20,000	165,000	141,403	125,000
55770 409 Crushed Stone	0	3,000	3,000	0	3,000
55770 420 Fertilizer, Lime, Chemicals & Seed	0	10,000	10,000	1,125	50,000
55770 463 Testing	7,873	20,000	20,000	12,939	45,000
55770 499 Other Supplies And Materials	760	5,000	5,000	91	5,000
Total Postclosure Care Costs	\$263,182	\$245,000	\$640,100	\$565,749	\$482,500
58600 Employee Benefits					
58600 513 Worker's Compensation Ins	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total Employee Benefits	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
58900 Miscellaneous					
58900 502 Building And Contents Insurance	\$3,230	\$3,380	\$3,380	\$3,346	\$3,680
58900 505 Judgments	11,000	11,000	11,000	11,000	11,000
58900 506 Liability Insurance	8,043	8,200	8,200	7,119	9,000
58900 510 Trustee's Commission	42,477	44,000	47,000	45,748	50,000
Total Miscellaneous	\$64,750	\$66,580	\$69,580	\$67,213	\$73,680
Total Expenditures	\$3,412,352	\$4,124,521	\$5,255,936	\$4,604,470	\$4,960,048

RUTHERFORD COUNTY TENNESSEE

2017-2018

Ambulance Fund 118

The Ambulance Fund was created in 2009 by the Board of Commissioners of Rutherford County to account solely for the financial operations of the Ambulance Service. In previous years, the ambulance service operations were budgeted and accounted for within the General Fund. While the Ambulance Service generates revenues through patient charges, an additional 6.61 cents of the property tax is needed to help provide sufficient revenues to cover their appropriations. Currently there are 12 ambulance stations located within the county to serve all county residents.

Ambulance Fund
Fund 118
Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2018

	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
REVENUES					
Local Taxes	\$4,538,140	\$4,534,496	\$4,693,196	\$4,695,961	\$4,736,552
Charges Current Services	7,423,362	7,060,000	7,552,350	7,830,932	7,909,000
Other Local Revenues	15,010	3,000	4,729	12,679	3,500
State Of Tennessee	0	0	11,561	12,836	0
Federal Revenue	420	0	146,855	158,321	0
Other Sources	0	0	0	0	0
Total Revenues	\$11,976,931	\$11,597,496	\$12,408,691	\$12,710,729	\$12,649,052
EXPENDITURES					
Ambulance/Emergency Medical Services	\$11,678,322	\$12,785,907	\$13,101,546	\$12,264,143	\$14,110,952
Total Expenditures	\$11,678,322	\$12,785,907	\$13,101,546	\$12,264,143	\$14,110,952

Revenues over(under) Expenditures \$446,586
Estimated Revenues over (under) Appropriations (\$1,461,900)

Un/Assigned Fund Balance July 1 \$3,489,556 \$3,919,730
Adjustments to Un/assigned fund Balance (16,412)
Change to Fund Balance 446,586 (1,461,900)
Un/Assigned Fund Balance June 30 \$3,919,730 \$2,457,830

**Rutherford County Government
Ambulance Fund**

Fund 118

Statement of Estimated Revenues

Fiscal Year Ending June 30, 2018

Account Number Estimated/Actual	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
Revenue					
Local Taxes					
40110 Current Property Tax	\$4,286,498	\$4,316,963	\$4,456,963	\$4,460,147	\$4,507,179
40120 Trustee's Collect. - Prior Yr.	60,201	54,260	52,160	50,631	54,200
40130 Circuit Clerk/Clerk & Mast. Coll.-F	38,769	44,400	27,400	31,486	24,500
40140 Interest And Penalty	13,713	12,200	11,400	11,446	8,600
40150 Pick-Up Taxes	12,351	5,400	4,900	5,238	3,700
40161 Payments In Lieu Of Taxes-Tva	374	373	373	374	373
40270 Business Tax	126,233	100,900	140,000	136,640	138,000
Total Local Taxes	\$4,538,140	\$4,534,496	\$4,693,196	\$4,695,961	\$4,736,552
Charges For Current Services					
43120 Patient Charges	\$7,246,296	\$6,900,000	\$7,344,000	\$7,595,649	\$7,700,000
43130 Past Due Collections - Ambulance	87,785	80,000	125,000	141,109	120,000
43990 Other Charges For Services	89,281	80,000	83,350	94,174	89,000
Total Charges Current Serv	\$7,423,362	\$7,060,000	\$7,552,350	\$7,830,932	\$7,909,000
Other Local Revenues					
44130 Sale Of Materials And Supplies	\$3,550	\$3,000	\$3,000	\$3,450	\$3,500
44530 Sale Of Equipment	4,360	0	1,729	1,729	0
44570 Contributions & Gifts	7,100	0	0	7,500	0
Total Other Local Revenues	\$15,010	\$3,000	\$4,729	\$12,679	\$3,500
State Of Tennessee					
46990 Other State Revenues	\$0	\$0	\$11,561	\$12,836	\$0
Total State Of Tennessee	\$0	\$0	\$11,561	\$12,836	\$0
Federal Government					
47230 Disaster Relief	\$420	\$0	\$11,269	\$22,735	\$0
47990 Other Direct Federal Revenue	0	0	135,586	135,586	0
Total Federal Revenue	\$420	\$0	\$146,855	\$158,321	\$0
Other Sources					
49700 Insurance Recovery	\$0	\$0	\$0	\$0	\$0
Total Other Sources	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$11,976,931	\$11,597,496	\$12,408,691	\$12,710,729	\$12,649,052

**Rutherford County Government
Ambulance Fund**

Fund 118

Statement of Appropriations
Fiscal Year Ending June 30, 2018

Estimated/Appropriated/Actual

Account Number	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
55130 Ambulance/Emergency Medical Services					
55130 101 County Official/Administrative	\$98,317	\$98,318	\$98,318	\$98,317	\$102,503
55130 105 Supervisor/Director	1,330,544	1,332,852	1,332,852	1,332,676	1,319,747
55130 119 Accountants/Bookkeepers	209,638	210,987	210,987	211,077	271,881
55130 133 Paraprofessionals	4,063,910	4,396,723	4,193,723	4,098,968	5,141,924
55130 148 Dispatchers/Radio Operators	434,054	450,190	450,190	445,152	553,381
55130 167 Maintenance Personnel	32,372	32,827	32,827	32,827	35,454
55130 169 Part-Time Personnel	390,488	400,000	530,000	530,000	400,000
55130 186 Longevity Pay	33,125	34,575	34,575	33,925	34,925
55130 187 Overtime Pay	279,140	225,000	425,000	413,734	300,000
55130 196 In-Service Training	35,224	40,526	40,526	26,120	53,000
55130 201 Social Security	410,821	445,260	453,135	430,544	505,910
55130 204 Pensions	769,181	722,910	736,450	706,428	827,200
55130 205 Employee And Dependent Insurance	1,210,881	1,302,550	1,302,550	1,153,014	1,450,150
55130 209 Disability Insurance	8,498	14,350	14,585	8,550	13,740
55130 212 Employer Medicare	96,079	104,140	105,985	100,692	118,320
55130 307 Communication	109,081	126,825	123,825	95,745	100,000
55130 312 Contracts W/Private Agencies	70,786	134,360	127,360	85,952	134,360
55130 322 Evaluation And Testing	502	8,000	8,000	2,970	8,000
55130 335 Maint. & Repair Serv. - Bldgs.	22,200	70,000	70,000	39,204	66,500
55130 338 Maint. & Repair Serv. - Vehicles	121,739	200,000	200,000	121,030	200,000
55130 340 Medical & Dental Services	13,100	13,100	13,100	13,100	13,500
55130 347 Pest Control	5,712	6,168	6,168	5,712	6,168
55130 348 Postal Charges	754	1,500	1,500	642	1,200
55130 349 Printing, Stationery & Forms	1,925	2,000	2,000	1,335	2,000
55130 355 Travel	6,005	7,000	7,000	2,476	7,000
55130 399 Other Contracted Services	410,678	397,776	404,776	366,736	446,794
55130 410 Custodial Supplies	10,623	18,000	18,000	12,326	18,000
55130 411 Data Processing Supplies	8,055	14,250	14,250	10,089	17,224
55130 413 Drugs And Medical Supplies	310,675	340,000	340,000	325,636	375,000
55130 425 Gasoline	137,006	200,000	200,000	161,630	180,000
55130 429 Instructional Supp & Mat	7,374	9,050	9,050	7,422	18,000
55130 435 Office Supplies	8,286	12,500	15,500	11,259	19,650
55130 451 Uniforms	45,142	60,000	60,000	59,934	60,000
55130 452 Utilities	97,681	132,180	132,180	95,009	132,180
55130 499 Other Supplies And Materials	49,934	57,820	57,820	37,983	58,902
55130 505 Judgments	0	63,000	63,000	30,000	63,000
55130 509 Refunds	54,383	50,000	54,000	49,512	60,000
55130 510 Trustee's Commission	162,713	160,000	172,000	170,259	173,000
55130 513 Worker's Compensation Insurance	0	50,000	50,000	50,000	50,000
55130 524 In Service/Staff Development	24,466	12,725	12,725	1,134	20,000
55130 599 Other Charges	70,963	70,000	70,000	69,818	70,000
55130 707 Building Improvements	2,900	39,000	39,000	22,658	10,000
55130 708 Communication Equipment	5,904	20,400	20,400	8,762	81,000
55130 709 Data Processing Equipment	51,697	47,265	47,265	34,408	64,619
55130 718 Motor Vehicles	400,024	484,000	484,000	474,104	416,000
55130 719 Office Equipment	0	10,000	10,000	8,040	3,320
55130 735 Health Equipment	58,672	153,280	302,424	267,234	106,200
55130 790 Other Equipment	7,070	4,500	4,500	0	1,200
Total Ambulance/Emergency Medical Services	\$11,678,322	\$12,785,907	\$13,101,546	\$12,264,143	\$14,110,952
Total Expenditures	\$11,678,322	\$12,785,907	\$13,101,546	\$12,264,143	\$14,110,952

RUTHERFORD COUNTY TENNESSEE

2017-2018

Industrial Development Fund 119

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



Industrial/Economic Development Fund

Fund 119

Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2018

	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
REVENUES					
Other Local Revenues					
44110 Interest Earned	\$87,562	\$86,522	\$86,522	\$86,522	\$84,433
Total Revenues	\$87,562	\$86,522	\$86,522	\$86,522	\$84,433
EXPENDITURES					
58120 Industrial Development					
58120 316 Contributions	\$96,500	\$96,500	\$96,500	\$96,500	\$0
58120 510 Trustee's Commission	876	866	866	865	855
58120 590 Transfers To Other Funds	81,775	196,775	196,775	196,775	195,395
Total Industrial Development	\$179,151	\$294,141	\$294,141	\$294,140	\$196,250
58700 Payments To Cities					
58700 309 Contracts W/Government Agencies	\$17,030	\$17,030	\$17,030	\$17,030	\$0
Total Payments To Cities	\$17,030	\$17,030	\$17,030	\$17,030	\$0
Total Expenditures	\$196,181	\$311,171	\$311,171	\$311,170	\$196,250

Revenues over(under) Expenditures (\$224,648)
Estimated Revenues over (under) Appropriations (\$111,817)

Un/Assigned Fund Balance July 1	\$201,158	\$126,963
Adjustments to Un/assigned fund Balance	150,453	35,816
Change to Fund Balance	(224,648)	(111,817)
Un/Assigned Fund Balance June 30	<u>\$126,963</u>	<u>\$50,962</u>

RUTHERFORD COUNTY TENNESSEE

2017-2018

Asset Forfeiture Fund

Special Purpose

121

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



Special Purpose Fund (Asset Forfeiture)

Fund 121

Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2018

	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
REVENUES					
Other Local Revenues					
44110 Interest Earned	\$210	\$0	\$0	\$1,523	\$0
Total Other Local Revenues	\$210	\$0	\$0	\$1,523	\$0
Federal Government					
47700 Asset Forfeiture Funds	\$90,714	\$0	\$150,590	\$150,590	\$0
Total Federal Government	\$90,714	\$0	\$150,590	\$150,590	\$0
Total Revenues	\$90,925	\$0	\$150,590	\$152,112	\$0
EXPENDITURES					
54110 Sheriff's Department					
54110 196 In-Service Training	\$0	\$0	\$2,500	\$0	\$0
54110 319 Confidential Drug Enforcement	35,000	10,000	50,047	25,000	10,000
54110 429 Instructional Supp & Mat	0	0	5,000	0	0
54110 451 Uniforms	0	0	5,000	0	0
54110 499 Other Supplies And Materials	540	0	10,000	0	0
54110 709 Data Processing Equipment	300	0	0	0	0
54110 716 Law Enforcement Equipment	7,992	0	60,689	31,495	0
Total Sheriff's Department	\$43,832	\$10,000	\$133,236	\$56,495	\$10,000
Total Expenditures	\$43,832	\$10,000	\$133,236	\$56,495	\$10,000

Revenues over(under) Expenditures \$95,617
 Estimated Revenues over (under) Appropriations (\$10,000)

Un/Assigned Fund Balance July 1 \$99,960 \$195,821
 Adjustments to Un/assigned fund Balance 244
 Change to Fund Balance 95,617 (10,000)
 Un/Assigned Fund Balance June 30 \$195,821 \$185,821

RUTHERFORD COUNTY TENNESSEE

2017-2018

Drug Fund 122

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



Drug Control Fund
Fund 122
 Estimated Revenues, Expenditures & Available Funds
 For the Fiscal Year Ended June 30, 2018

	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
REVENUES					
Fines, Forfeitures & Penalties					
42140 Drug Control Fines-Circuit	\$63,625	\$75,000	\$57,300	\$54,354	\$60,000
42340 Drug Control Fines-Gen. Sess.	71,076	65,000	30,000	28,405	36,000
42910 Proceeds From Confiscated Property	343,265	250,000	498,500	557,369	250,000
Fines, Forfeitures & Penalties	\$477,966	\$390,000	\$585,800	\$640,128	\$346,000
43190 Other General Service Charges	\$2,875	\$2,000	\$775	\$7,150	\$0
Total Charges For Current Svc	\$2,875	\$2,000	\$775	\$7,150	\$0
Other Local Revenues					
44110 Investment Income	\$2,410	\$1,000	\$6,270	\$7,029	\$4,500
44530 Sale Of Equipment	49,627	0	8,865	8,863	0
Total Other Local Revenues	\$52,037	\$1,000	\$15,135	\$15,892	\$4,500
Total Revenues	\$532,879	\$393,000	\$601,710	\$663,170	\$350,500
EXPENDITURES					
54150 Drug Enforcement					
54150 196 In-Service Training	\$18,272	\$45,000	\$45,000	\$15,399	\$45,000
54150 319 Confidential Drug Enforcement	150,000	150,000	225,000	225,000	225,000
54150 338 Maint. & Repair Serv. - Vehicles	18,379	25,000	25,000	24,475	30,000
54150 431 Law Enforcement Supplies	188	7,500	7,500	1,501	7,500
54150 451 Uniforms	1,999	2,000	2,000	2,000	3,000
54150 499 Other Supplies And Materials	14,437	30,000	30,000	20,069	30,000
54150 510 Trustee's Commission	5,036	4,660	4,660	6,148	4,660
54150 599 Other Charges	0	20,000	20,000	0	20,000
54150 706 Building Construction	23,523	0	0	0	0
54150 707 Building Improvements	0	10,000	10,000	2,086	10,000
54150 709 Data Processing Equipment	12,707	30,000	30,000	26,589	30,000
54150 716 Law Enforcement Equipment	57,031	70,000	70,000	26,661	70,000
54150 718 Motor Vehicles	78,090	60,000	95,000	59,995	60,000
Total Drug Enforcement	\$379,662	\$454,160	\$564,160	\$409,923	\$535,160
99100 Transfers Out					
99100 590 Transfers To Other Funds	\$82,886	\$50,000	\$125,000	\$125,000	\$50,000
Total Transfers Out	\$82,886	\$50,000	\$125,000	\$125,000	\$50,000
Total Expenditures	\$462,548	\$504,160	\$689,160	\$534,923	\$585,160

Revenues over(under) Expenditures \$128,247
 Estimated Revenues over (under) Appropriations (\$234,660)

Un/Assigned Fund Balance July 1 \$896,319 \$1,063,108
 Adjustments to Un/assigned fund Balance 38,542
 Change to Fund Balance 128,247 (234,660)
 Un/Assigned Fund Balance June 30 \$1,063,108 \$828,448

RUTHERFORD COUNTY TENNESSEE

2017-2018

Road & Bridge Fund Highway/Public Works 131

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



Highway/Public Works Fund

Fund 131

Estimated Revenues, Expenditures & Available Funds

For the Fiscal Year Ended June 30, 2018

	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
REVENUES					
Local Taxes	\$5,440,791	\$5,266,272	\$5,581,207	\$5,736,834	\$5,247,331
Other Local Revenue	62,490	45,000	136,000	160,194	80,000
State Of Tennessee	4,072,508	5,453,000	6,190,500	6,100,680	4,167,000
Federal Government	70,573	0	0	0	0
Other Sources	0	0	22,443	22,443	0
Total Revenues	\$9,646,362	\$10,764,272	\$11,930,150	\$12,020,151	\$9,494,331
EXPENDITURES					
Administration	\$848,160	\$786,428	\$806,428	\$679,742	\$800,412
Highway And Bridge Maintenance	5,172,104	5,830,930	6,087,440	5,718,718	6,200,850
Operation & Maint. Of Equip.	912,070	1,148,730	1,127,730	978,936	1,180,100
Other Charges	456,384	585,987	585,987	483,703	599,142
Employee Benefits	187,300	221,905	221,905	186,451	227,905
Capital Outlay	\$108,267	\$1,734,860	\$2,946,160	\$2,845,614	\$385,860
Total Expenditures	\$7,684,285	\$10,308,840	\$11,775,650	\$10,893,164	\$9,394,269

Revenues over(under) Expenditures \$1,126,987

Estimated Revenues over (under) Appropriations \$100,062

Un/Assigned Fund Balance July 1	\$10,301,143	\$11,331,968
Adjustments to Un/assigned fund Balance	(96,162)	
Change to Fund Balance	<u>1,126,987</u>	<u>100,062</u>
Un/Assigned Fund Balance June 30	<u>\$11,331,968</u>	<u>\$11,432,030</u>

**Rutherford County Government
Highway/Public Works Fund**

Fund 131

Statement of Estimated Revenues

Fiscal Year Ending June 30, 2018

Account Number Estimated/Actual	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
Revenue					
Local Taxes					
40110 Current Property Tax	\$798,008	\$822,901	\$846,801	\$848,690	\$859,160
40120 Trustee's Collect. - Prior Yr.	11,212	10,340	9,940	9,634	10,300
40130 Circuit Clerk/Clerk & Mast. Co	7,220	8,450	5,375	5,991	4,500
40140 Interest And Penalty	2,557	2,350	2,070	2,176	1,600
40150 Pick-Up Taxes	2,300	1,000	950	997	700
40161 Payments In Lieu Of Taxes-Tva	70	71	71	71	71
40210 Local Option Sales Tax	821,185	800,000	870,000	870,919	650,000
40240 Wheel Tax	3,342,166	3,300,000	3,400,000	3,494,141	3,345,000
40270 Business Tax	23,519	21,160	26,000	26,000	26,000
40280 Mineral Severance Tax	432,554	300,000	420,000	478,214	350,000
Total Local Taxes	\$5,440,791	\$5,266,272	\$5,581,207	\$5,736,834	\$5,247,331
Other Local Revenue					
44110 Investment Income	\$30,048	\$20,000	\$65,000	\$77,187	\$55,000
44130 Sale Of Materials & Supplies	32,441	25,000	56,000	81,507	25,000
44170 Miscellaneous Refunds	0	0	15,000	1,500	0
Total Other Local Revenue	\$62,490	\$45,000	\$136,000	\$160,194	\$80,000
State Of Tennessee					
46410 Bridge Program	\$29,400	\$1,372,000	\$1,372,000	\$502,809	\$51,000
46420 State Aid Program	0	280,000	804,000	1,513,011	280,000
46810 Flood Control	19,874	11,500	0	0	11,500
46920 Gasoline & Motor Fuel Tax	3,819,572	3,600,000	3,825,000	3,895,380	3,635,000
46930 Gasoline Inspection Fees	189,481	189,500	189,500	189,481	189,500
46980 Other State Grants	14,182				
Total State Of Tennessee	\$4,072,508	\$5,453,000	\$6,190,500	\$6,100,680	\$4,167,000
Federal Government					
47230 Disaster Relief	\$70,573	\$0	\$0	\$0	\$0
Total Federal Government	\$70,573	\$0	\$0	\$0	\$0
Other Sources					
49700 Insurance Recovery	\$0	\$0	\$22,443	\$22,443	\$0
Other Sources	\$0	\$0	\$22,443	\$22,443	\$0
Total Revenues	\$9,646,362	\$10,764,272	\$11,930,150	\$12,020,151	\$9,494,331

**Rutherford County
Highway/Road Fund**

Fund 131

Statement of Appropriations
Fiscal Year Ending June 30, 2018

**Estimated/Appropriated/Actual
Account Number**

		Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
61000	Administration					
61000	101 County Official/Administrative	\$124,549	\$127,078	\$127,078	\$127,078	\$133,432
61000	103 Assistant(S)	62,181	62,945	62,945	62,942	65,025
61000	161 Secretary(S)	97,164	99,855	99,855	99,849	104,015
61000	186 Longevity Pay	2,000	2,075	2,075	2,075	2,150
61000	187 Overtime Pay	0	750	750	0	750
61000	191 Board & Committee Members Fees	24,600	25,200	25,200	24,300	25,200
61000	201 Social Security	18,451	19,705	19,705	18,745	20,490
61000	204 Pensions	34,166	38,050	38,050	31,121	32,550
61000	205 Employee And Dependent Insuran	52,165	59,475	59,475	57,272	65,300
61000	209 Disability Insurance	490	590	590	505	610
61000	212 Employer Medicare	4,373	4,605	4,605	4,438	4,790
61000	307 Communication	6,104	6,500	6,500	5,001	6,500
61000	320 Dues And Memberships	8,391	10,000	10,000	7,031	10,000
61000	328 Janitorial Services	6,812	9,000	9,000	7,575	9,000
61000	332 Legal Not, Recording, Ct Costs	1,127	2,500	2,500	1,120	2,500
61000	337 Maint. & Repair - Office Equip	438	800	800	0	800
61000	348 Postal Charges	780	800	800	792	800
61000	349 Printing, Stationery & Forms	1,197	2,500	2,500	1,326	2,500
61000	355 Travel	173	1,000	1,000	240	1,000
61000	413 Drugs & Medical Supplies	243	1,000	1,000	287	1,000
61000	415 Electricity	20,694	25,000	25,000	21,289	25,000
61000	434 Natural Gas	5,749	12,000	12,000	6,455	12,000
61000	435 Office Supplies	1,264	2,000	2,000	1,877	2,000
61000	454 Water And Sewer	8,668	9,000	9,000	8,313	9,000
61000	502 Building And Contents Insuranc	7,352	10,000	10,000	7,352	10,000
61000	506 Liability Insurance	244,530	130,000	130,000	59,270	130,000
61000	510 Trustee's Commission	102,067	110,000	130,000	107,946	110,000
61000	599 Other Charges	11,852	12,000	12,000	11,710	12,000
61000	719 Office Equipment	580	2,000	2,000	3,833	2,000
Total	Administration	\$848,160	\$786,428	\$806,428	\$679,742	\$800,412
62000	Highway And Bridge Maintenance					
62000	141 Foremen	\$278,454	\$324,395	\$324,395	\$320,407	\$342,250
62000	143 Equipment Operators	943,097	1,053,475	1,180,110	1,061,024	1,250,030
62000	147 Truck Drivers	197,315	222,695	222,695	217,195	238,510
62000	186 Longevity Pay	11,150	12,625	12,625	12,300	13,100
62000	187 Overtime Pay	8,969	20,000	20,000	10,495	20,000
62000	201 Social Security	83,898	101,255	109,105	94,217	115,555
62000	204 Pensions	171,874	195,485	210,640	172,844	198,700
62000	205 Employee And Dependent Insuran	416,984	531,300	636,100	476,371	649,230
62000	209 Disability Insurance	2,595	3,020	3,255	2,946	3,450
62000	212 Employer Medicare	19,621	23,680	25,515	22,034	27,025
62000	321 Engineering Services	0	20,000	20,000	19,584	20,000
62000	399 Other Contracted Services	115,684	125,000	125,000	122,840	125,000
62000	402 Asphalt	2,758,410	3,000,000	3,000,000	2,997,809	3,000,000
62000	409 Crushed Stone	41,440	50,000	50,000	42,341	50,000
62000	426 General Construction Materials	1,688	5,000	5,000	4,991	5,000
62000	440 Pipe-Metal	23,702	30,000	30,000	28,960	30,000
62000	443 Road Signs	19,329	35,000	35,000	34,697	35,000
62000	444 Salt	60,000	60,000	60,000	59,940	60,000
62000	451 Uniforms	17,894	18,000	18,000	17,723	18,000
Total	Highway And Bridge Maintenance	\$5,172,104	\$5,830,930	\$6,087,440	\$5,718,718	\$6,200,850

**Rutherford County
Highway/Road Fund**

Fund 131

Statement of Appropriations
Fiscal Year Ending June 30, 2018

**Estimated/Appropriated/Actual
Account Number**

		Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
63100	Operation & Maint. Of Equip.					
63100	141 Foremen	\$54,686	\$52,940	\$52,940	\$52,680	\$55,020
63100	142 Mechanic(S)	214,494	210,465	210,465	210,462	224,270
63100	149 Laborers	73,739	73,165	73,165	73,159	77,325
63100	186 Longevity Pay	3,025	2,700	2,700	2,700	2,875
63100	187 Overtime Pay	6,162	10,000	10,000	3,144	10,000
63100	201 Social Security	20,927	21,650	21,650	20,279	22,910
63100	204 Pensions	41,366	41,805	41,805	36,473	39,450
63100	205 Employee And Dependent Insuran	77,064	72,300	72,300	73,092	84,205
63100	209 Disability Insurance	610	645	645	619	685
63100	212 Employer Medicare	4,894	5,060	5,060	4,743	5,360
63100	336 Maint. & Repair - Equip.	59,751	85,000	85,000	67,839	85,000
63100	399 Other Contracted Services	22,554	30,000	30,000	23,959	30,000
63100	412 Diesel Fuel	96,976	225,000	204,000	142,156	225,000
63100	418 Equipment And Machinery Parts	113,915	150,000	150,000	139,622	150,000
63100	424 Garage Supplies	7,302	10,000	10,000	5,932	10,000
63100	425 Gasoline	37,493	60,000	60,000	36,883	60,000
63100	433 Lubricants	6,977	20,000	20,000	14,289	20,000
63100	450 Tires And Tubes	59,591	60,000	60,000	56,716	60,000
63100	499 Other Supplies And Materials	10,544	18,000	18,000	14,189	18,000
Total	Operation & Maint. Of Equip.	\$912,070	\$1,148,730	\$1,127,730	\$978,936	\$1,180,100
65000	Other Charges					
65000	103 Assistant(S)	\$52,674	\$55,967	\$55,967	\$53,703	\$55,967
65000	140 Salary Supplements	10,000	10,000	10,000	10,000	10,000
65000	141 Foremen	49,958	50,745	50,745	50,743	52,825
65000	143 Equipment Operators	99,646	103,710	103,710	102,997	101,090
65000	161 Secretary(S)	45,249	46,075	46,075	46,073	48,160
65000	186 Longevity Pay	1,250	1,350	1,350	1,350	1,525
65000	187 Overtime Pay	648	2,500	2,500	352	2,500
65000	196 In-Service Training	3,987	5,500	5,500	4,076	5,500
65000	201 Social Security	14,898	16,760	16,760	15,266	16,870
65000	204 Pensions	30,992	32,360	32,360	28,272	29,050
65000	205 Employee And Dependent Insurance	78,594	83,700	83,700	79,568	98,295
65000	209 Disability Insurance	453	500	500	466	510
65000	212 Employer Medicare	3,484	3,920	3,920	3,570	3,950
65000	307 Communication	1,322	1,700	1,700	1,265	1,700
65000	332 Legal Notices	48	500	500	17	500
65000	336 Maint. & Repair Serv. - Equip.	1,029	20,000	20,000	13,614	20,000
65000	349 Printing, Stationery & Forms	500	500	500	382	500
65000	355 Travel	3,981	4,000	4,000	2,183	4,000
65000	399 Other Contracted Services	1,939	10,000	10,000	5,964	10,000
65000	409 Crushed Stone	0	2,000	2,000	0	2,000
65000	411 Data Processing Supplies	657	900	900	611	900
65000	412 Diesel Fuel	10,721	20,000	20,000	6,810	20,000
65000	418 Equipment & Machinery Parts	3,366	20,000	20,000	5,448	20,000
65000	425 Gasoline	5,747	8,000	8,000	3,917	8,000
65000	426 General Construction Materials	137	6,000	6,000	1,815	6,000
65000	433 Lubricants	222	3,000	3,000	86	3,000
65000	435 Office Supplies	52	1,800	1,800	0	1,800
65000	440 Pipe - Metal	0	5,000	5,000	0	5,000
65000	450 Tires And Tubes	3,562	5,000	5,000	514	5,000

**Rutherford County
Highway/Road Fund**

Fund 131

Statement of Appropriations
Fiscal Year Ending June 30, 2018

Estimated/Appropriated/Actual

Account Number

	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
65000 499 Other Supplies And Materials	1,245	4,500	4,500	1,150	4,500
65000 790 Other Equipment	30,023	60,000	60,000	43,491	60,000
Total Other Charges	\$456,384	\$585,987	\$585,987	\$483,703	\$599,142
66000 Employee Benefits					
66000 205 Employee And Dependent Insurance	\$0	\$8,820	\$8,820	\$0	\$8,820
66000 210 Unemployment Compensation	0	5,000	5,000	0	5,000
66000 299 Other Fringe Benefits	129,215	150,000	150,000	128,366	156,000
66000 513 Worker's Compensation Ins	58,085	58,085	58,085	58,085	58,085
Total Employee Benefits	\$187,300	\$221,905	\$221,905	\$186,451	\$227,905
68000 Capital Outlay					
68000 705 Bridge Construction	\$40,476	\$1,400,000	\$1,400,000	\$1,302,645	\$51,000
68000 707 Building Improvements	4,449	5,000	5,000	2,936	5,000
68000 714 Highway Equipment	33,342	50,000	716,300	715,173	50,000
68000 726 State Aid Projects	30,000	279,860	824,860	824,860	279,860
Total Capital Outlay	\$108,267	\$1,734,860	\$2,946,160	\$2,845,614	\$385,860
Total Expenditures	\$7,684,285	\$10,308,840	\$11,775,650	\$10,893,164	\$9,394,269

RUTHERFORD COUNTY TENNESSEE

2017-2018

General Purpose School Fund 141

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



General Purpose School Fund

Fund 141

Estimated Revenues, Expenditures & Available Funds

For the Fiscal Year Ended June 30, 2018

	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
REVENUES					
Local Taxes	\$138,095,357	\$135,835,977	\$141,880,896	\$142,440,040	\$145,168,413
Licenses & Permits	12,343	11,500	12,500	13,510	12,000
Charges For Current Serv	187,621	168,487	183,288	193,499	177,000
Other Local Revenues	599,724	199,559	584,329	697,181	330,059
State Of Tennessee	184,075,615	196,642,367	198,889,577	199,854,815	210,428,378
Federal Government	1,667,393	1,107,693	1,226,529	1,225,775	1,200,000
Other Sources	151,150	200,000	191,000	202,912	150,000
Total Revenues	\$324,789,202	\$334,165,583	\$342,968,119	\$344,627,730	\$357,465,850
EXPENDITURES					
Reg Education Prg - Elem/Sec	\$171,729,001	\$181,441,444	\$182,287,796	\$173,815,267	\$198,102,530
Alternative Instruction	1,929,304	1,983,132	2,127,709	2,081,061	2,218,663
Special Education Program	24,954,928	27,553,303	27,459,691	26,593,072	29,490,097
Career & Technical Education Program	11,739,164	12,817,736	13,274,916	13,088,235	14,887,954
Adult Education Program	360,072	0	0	0	0
Attendance	734,537	779,662	781,662	756,350	811,329
Health Services	4,021,955	4,121,584	4,389,549	4,302,639	4,427,091
Other Student Support	7,859,110	8,629,046	8,718,594	8,348,466	9,110,848
Regular Instruction Program	10,410,319	11,416,414	11,244,181	10,893,618	11,963,719
Alternative Instruction Prg	795,242	917,585	959,140	924,116	978,630
Special Education Program	1,287,481	1,353,357	1,524,120	1,477,353	1,589,354
Career & Technical Education Program	247,096	261,252	288,371	253,152	278,246
Technology	0	6,456,347	4,830,193	4,461,464	3,813,185
Adult Program	95,999	190,589	191,604	160,876	197,787
Board Of Education	6,616,927	7,086,013	7,538,963	6,741,167	7,232,849
Director Of Schools	720,290	536,121	918,498	847,801	983,357
Office Of The Principal	17,624,503	19,338,030	19,404,058	18,988,565	20,580,081
Fiscal Services	920,576	1,025,674	1,006,843	981,799	1,080,585
Human Resources/Personnel	554,093	539,813	577,455	545,122	556,110
Operation Of Plant	21,950,289	23,694,434	23,994,101	22,924,678	24,779,107
Maintenance Of Plant	6,837,397	7,643,655	7,730,070	7,606,955	8,145,631
Transportation	15,960,538	17,912,393	17,975,294	16,983,820	18,456,427
Central And Other	2,450,834	793,714	0	0	0
Community Services	36,201	36,000	49,009	33,168	36,000
Early Childhood Education	2,363,618	2,705,938	2,816,508	2,736,903	3,093,245
Regular Capital Outlay	49,776	75,000	75,000	35,071	75,000
Education - Principal	473,003	1,010,712	1,010,712	394,077	1,287,356
Education - Interest	37,270	47,478	47,478	30,004	46,463
Operating Transfers	0	0	19,138,185	19,138,185	0
Total Expenditures	\$312,759,523	\$340,366,426	\$360,359,700	\$345,142,984	\$364,221,644

Revenues over(under) Expenditures (\$515,254)

Estimated Revenues over (under) Appropriations (\$6,755,794)

Un/Assigned Fund Balance July 1	\$39,693,470	\$39,443,933
Adjustments to Un/assigned fund Balance	265,717	
Change to Fund Balance	<u>(515,254)</u>	<u>(6,755,794)</u>
Un/Assigned Fund Balance June 30	<u>\$39,443,933</u>	<u>\$32,688,139</u>

**Rutherford County Board of Education
General Purpose School Fund**

Fund 141

Statement of Estimated Revenues

Fiscal Year Ending June 30, 2018

Account Number	Actual	Original	Amended	Estimate	Commission	
Estimated/Actual	2016	Budget	Budget	Current Year	Approved	
		2017	2017	2017	2018	
Revenue						
Local Taxes						
40110	Current Property Tax	\$73,944,245	\$71,797,797	\$74,097,797	\$74,151,312	\$74,478,134
40120	Trustee's Collect. - Prior Yr.	1,038,536	937,300	912,300	841,789	903,600
40130	Clerk & Master Collections	668,673	766,910	436,910	522,765	410,700
40140	Interest And Penalty	236,574	213,030	185,030	189,825	143,700
40150	Pick-Up Taxes	213,063	93,730	81,380	87,088	61,600
40161	Pay In Lieu Of Taxes - Tva	6,451	6,450	6,219	6,218	6,219
40162	Pmnts In Lieu Of Taxes - Local	987,270	967,000	941,500	935,422	950,000
40210	Local Option Sales Tax	54,615,844	55,000,000	58,670,000	59,026,606	61,700,000
40240	Wheel Tax	3,787,060	3,739,560	3,864,560	3,964,981	3,795,460
40270	Business Tax	2,176,245	1,917,200	2,286,200	2,271,571	2,300,000
40275	Mixed Drink Tax	402,662	375,000	380,000	423,851	400,000
40350	Interstate Telecommunications	18,733	22,000	19,000	18,612	19,000
	Total Local Taxes	\$138,095,357	\$135,835,977	\$141,880,896	\$142,440,040	\$145,168,413
Licenses And Permits						
41110	Marriage Licenses	\$12,343	\$11,500	\$12,500	\$13,510	\$12,000
	Total Licenses & Permits	\$12,343	\$11,500	\$12,500	\$13,510	\$12,000
Charges For Current Services						
43513	Tuition - Summer School	\$73,725	\$70,000	\$70,000	\$80,550	\$70,000
43517	Tuition - Other	57,106	51,500	51,500	46,625	55,000
43541	Contract Adm Svcs/Other Lea's	18,945	10,000	24,801	25,979	15,000
43990	Other Charges For Services	37,845	36,987	36,987	40,345	37,000
	Total Charges For Current Services	\$187,621	\$168,487	\$183,288	\$193,499	\$177,000
Other Local Revenues						
44110	Investment Income	\$150,242	\$145,000	\$335,000	\$385,934	\$280,000
44120	Lease/Rentals	0	5,500	30,850	47,804	5,500
44130	Sale Of Materials And Supplies	89,825	15,000	15,000	16,270	15,000
44146	Erate Funding	8,200	0	58,369	58,825	0
44170	Miscellaneous Refunds	44,028	2,559	22,885	21,635	2,559
44520	Insurance Recovery	0	0	0	0	0
44530	Sale Of Equipment	5,418	4,000	2,000	13,748	2,000
44540	Sale Of Property	0	2,500	0	0	0
44570	Contributions & Gifts	289,120	25,000	112,000	143,292	25,000
44990	Other Local Revenues	12,891	0	8,225	9,672	0
	Total Other Local Revenues	\$599,724	\$199,559	\$584,329	\$697,181	\$330,059
State Of Tennessee						
46511	Basic Education Program	\$179,173,260	\$191,772,000	\$193,919,610	\$195,079,297	\$205,617,000
46512	Bep - IEA	0	0	0	0	0
46515	Early Childhood Education	995,177	1,085,648	1,176,118	1,176,118	1,085,648
46550	Driver Education	277,540	278,000	278,000	292,280	278,000
46590	Other State Education Funds	553,391	455,715	478,595	387,766	455,715
46610	Career Ladder Program	665,500	700,000	700,000	597,087	642,015
46851	State Revenue Sharing - T.V.A.	2,396,046	2,335,000	2,321,250	2,321,247	2,335,000
46980	Other State Grants	14,701	16,004	16,004	1,020	15,000
	Total State Of Tennessee	\$184,075,615	\$196,642,367	\$198,889,577	\$199,854,815	\$210,428,378

**Rutherford County Board of Education
General Purpose School Fund**

Fund 141

Statement of Estimated Revenues

Fiscal Year Ending June 30, 2018

Account Number	Actual	Original	Amended	Estimate	Commission
Estimated/Actual	2016	Budget	Budget	Current Year	Approved
		2017	2017	2017	2018
Federal Government					
47143 Special Education - Grants	\$869,269	\$600,000	\$660,714	\$660,714	\$600,000
47590 Other Federal Through the State	246,917	0	0	0	0
47640 Rotc Reimbursement	551,207	507,693	565,815	565,061	600,000
Total Federal Government	\$1,667,393	\$1,107,693	\$1,226,529	\$1,225,775	\$1,200,000
Other Sources					
49700 Insurance Recovery	\$3,109	\$0	\$0	\$34,234	\$0
49800 Transfers In	148,041	200,000	191,000	168,677	150,000
Total Other Sources	\$151,150	\$200,000	\$191,000	\$202,912	\$150,000
Total Revenues	\$324,789,202	\$334,165,583	\$342,968,119	\$344,627,730	\$357,465,850

**Rutherford County Board of Education
General Purpose School Fund**

Fund 141

Statement of Appropriations
Fiscal Year Ending June 30, 2018

**Estimated/Appropriated/Actual
Account Number**

		Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
71100	Reg Education Prg - Elem/Sec					
71100	116 Teachers	\$111,303,796	\$121,125,786	\$120,579,668	\$117,987,474	\$128,465,109
71100	117 Career Ladder Program	344,691	348,870	344,670	304,066	320,000
71100	163 Educational Assistants	3,865,870	4,410,259	4,202,718	4,168,926	4,771,803
71100	189 Other Salaries & Wages	1,161,086	1,216,329	1,251,329	1,225,743	1,342,023
71100	201 Social Security	6,964,363	7,690,480	7,645,663	7,406,107	8,161,655
71100	204 Pensions	10,614,756	11,525,234	11,456,525	11,210,646	12,299,720
71100	206 Life Insurance	103,996	109,257	109,257	72,345	56,268
71100	207 Medical Insurance	20,968,904	22,069,303	21,751,388	21,108,320	24,013,154
71100	210 Unemployment Compensation	27,599	76,000	76,000	3,014	76,000
71100	212 Employer Medicare	1,638,329	1,805,009	1,794,529	1,733,887	1,915,619
71100	299 Other Fringe Benefits	215,180	291,023	291,023	228,760	309,855
71100	336 Maint. & Repair Serv. - Equip.	1,076	4,500	4,500	760	4,500
71100	369 Contract For Sub Teachers-Cert	463,279	842,562	552,562	544,310	892,562
71100	370 Contract For Subteacher-Noncer	1,333,019	1,394,183	1,534,183	1,467,100	1,624,183
71100	399 Other Contracted Services	183,660	87,035	92,035	77,125	87,035
71100	429 Instructional Supp & Mat	2,311,612	2,808,234	2,938,695	2,519,211	2,795,033
71100	449 Textbooks	6,297,537	4,658,200	4,658,200	1,109,586	6,648,200
71100	471 Software	0	319,329	750,000	413,844	769,449
71100	499 Other Supplies And Materials	281,762	83,100	78,100	86,720	23,100
71100	535 Fee Waivers	63,994	60,000	65,000	62,906	60,000
71100	599 Other Charges	240,861	322,000	317,000	291,039	322,000
71100	722 Regular Instruction Equipment	3,343,631	194,751	1,794,751	1,793,378	3,145,262
Total	Reg Education Prg - Elem/Sec	\$171,729,001	\$181,441,444	\$182,287,796	\$173,815,267	\$198,102,530
71150	Alternative Instruction					
71150	116 Teachers	\$1,298,902	\$1,309,237	\$1,419,237	\$1,396,737	\$1,468,824
71150	117 Career Ladder Program	4,675	5,000	7,600	7,388	8,000
71150	163 Educational Assistants	101,229	109,264	110,264	109,083	119,978
71150	201 Social Security	82,361	86,129	93,172	90,941	96,619
71150	204 Pensions	126,759	130,455	140,741	138,481	146,886
71150	206 Life Insurance	1,271	1,249	1,249	917	580
71150	207 Medical Insurance	252,352	261,125	273,125	262,350	293,750
71150	210 Unemployment Compensation	0	4,000	4,000	0	4,000
71150	212 Employer Medicare	19,767	20,216	21,864	21,269	22,677
71150	299 Other Fringe Benefits	2,533	3,262	3,262	2,814	3,654
71150	369 Contract For Sub Teachers-Cert	5,978	10,279	5,600	5,600	10,279
71150	370 Contract For Subteacher-Noncer	7,230	10,416	15,498	15,498	10,416
71150	399 Other Contracted Services	4,190	5,600	600	220	5,600
71150	429 Instructional Supp & Mat	20,555	24,900	29,900	28,247	25,400
71150	499 Other Supplies And Materials	256	0	946	946	0
71150	790 Other Equipment	1,246	2,000	651	570	2,000
Total	Alternative Instruction	\$1,929,304	\$1,983,132	\$2,127,709	\$2,081,061	\$2,218,663
71200	Special Education Program					
71200	116 Teachers	\$10,807,027	\$12,012,066	\$11,671,035	\$11,408,450	\$12,665,880
71200	117 Career Ladder Program	48,718	53,000	53,000	44,894	48,000
71200	163 Educational Assistants	4,061,980	4,410,346	4,426,846	4,405,982	4,979,706
71200	171 Speech Pathologist	1,459,497	1,615,213	1,615,213	1,536,836	1,703,181
71200	189 Other Salaries & Wages	163,340	212,572	217,572	206,561	233,991
71200	201 Social Security	977,868	1,107,423	1,087,612	1,040,389	1,187,734
71200	204 Pensions	1,610,255	1,728,027	1,699,490	1,655,591	1,863,654
71200	206 Life Insurance	20,226	21,768	21,768	14,208	11,327

**Rutherford County Board of Education
General Purpose School Fund**

Fund 141

Statement of Appropriations
Fiscal Year Ending June 30, 2018

Estimated/Appropriated/Actual		Actual	Original	Amended	Estimate	Commission
Account Number		2016	Budget	Budget	Current Year	Approved
			2017	2017	2017	2018
71200	207 Medical Insurance	3,821,296	4,170,456	4,099,356	3,895,360	4,451,376
71200	210 Unemployment Compensation	14,181	17,000	17,000	10,931	17,000
71200	212 Employer Medicare	229,350	259,921	255,288	244,076	278,772
71200	299 Other Fringe Benefits	31,777	41,976	41,976	34,077	45,041
71200	336 Maint. & Repair Serv. - Equip.	0	20,000	20,000	0	20,000
71200	369 Contract For Sub Teachers-Cert	37,545	63,323	97,073	97,033	63,323
71200	370 Contract For Subteacher-Noncer	226,903	241,805	318,055	307,282	241,805
71200	399 Other Contracted Services	1,253,365	1,225,000	1,465,000	1,405,497	1,325,000
71200	429 Instructional Supp & Mat	90,738	129,350	129,350	117,822	130,250
71200	449 Textbooks	53,300	71,500	71,500	81,632	71,500
71200	499 Other Supplies And Materials	26,858	51,542	51,542	34,471	51,542
71200	599 Other Charges	3,033	15,015	15,015	1,230	15,015
71200	725 Special Education Equipment	17,671	86,000	86,000	50,750	86,000
Total Special Education Program		\$24,954,928	\$27,553,303	\$27,459,691	\$26,593,072	\$29,490,097
71300 Vocational Education Program						
71300	116 Teachers	\$7,897,334	\$8,630,879	\$8,900,879	\$8,838,683	\$10,009,264
71300	117 Career Ladder Program	13,332	16,000	17,600	14,522	16,000
71300	162 Clerical Personnel	189,703	210,867	210,867	200,733	221,447
71300	201 Social Security	482,160	535,968	552,807	538,661	620,002
71300	204 Pensions	737,024	804,156	828,709	821,216	933,901
71300	206 Life Insurance	6,843	7,423	7,423	4,929	4,069
71300	207 Medical Insurance	1,501,777	1,606,534	1,626,534	1,610,277	1,940,232
71300	210 Unemployment Compensation	9,561	10,000	10,000	0	10,000
71300	212 Employer Medicare	113,095	125,795	129,733	126,312	145,519
71300	299 Other Fringe Benefits	14,892	20,259	20,259	16,666	23,453
71300	336 Maint. & Repair Serv. - Equip.	40,928	57,600	45,600	39,003	57,600
71300	369 Contract For Sub Teachers-Cert	34,794	54,439	69,939	65,963	54,439
71300	370 Contract For Subteacher-Noncer	152,819	122,986	224,986	209,280	122,986
71300	399 Other Contracted Services	67,811	73,250	79,538	77,488	73,250
71300	429 Instructional Supp & Mat	233,324	279,418	241,288	234,802	393,630
71300	448 T&i Construction Materials	9,956	10,000	9,592	9,591	10,000
71300	449 Textbooks	93,338	107,702	159,702	148,910	107,702
71300	499 Other Supplies And Materials	58,646	64,490	64,490	62,749	64,490
71300	730 Vocational Instruction Equipment	81,827	79,970	74,970	68,450	79,970
Total Career & Technical Education Program		\$11,739,164	\$12,817,736	\$13,274,916	\$13,088,235	\$14,887,954
71600 Adult Education Program						
71600	116 Teachers	\$260,059	\$0	\$0	\$0	\$0
71600	189 Other Salaries & Wages Adult Educa	17,608	0	0	0	0
71600	201 Social Security	16,913	0	0	0	0
71600	204 Pensions	13,936	0	0	0	0
71600	206 Life Insurance Adult Education	99	0	0	0	0
71600	207 Medical Insurance Adult Education	12,768	0	0	0	0
71600	212 Employer Medicare	3,956	0	0	0	0
71600	299 Other Fringe Benefits Adult Educatio	274	0	0	0	0
71600	399 Other Contracted Services Adult Edu	3,853	0	0	0	0
71600	429 Instructional Supp & Mat Adult Edu	15,147	0	0	0	0
71600	499 Other Supplies And Materials Adult	15,459	0	0	0	0
Total Adult Education Program		\$360,072	\$0	\$0	\$0	\$0

**Rutherford County Board of Education
General Purpose School Fund**

Fund 141

Statement of Appropriations
Fiscal Year Ending June 30, 2018

Estimated/Appropriated/Actual

Account Number

		Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
72110	Attendance					
72110	105 Supervisor/Director	\$89,873	\$93,849	\$93,849	\$93,849	\$96,665
72110	117 Career Ladder Program	4,100	4,510	4,510	4,100	4,500
72110	130 Social Workers	253,680	263,680	263,680	262,677	271,641
72110	162 Clerical Personnel	83,497	87,487	87,487	87,013	90,686
72110	189 Other Salaries & Wages	58,795	60,853	60,853	60,853	65,528
72110	201 Social Security	26,465	30,885	30,885	27,454	32,013
72110	204 Pensions	43,618	48,542	48,542	43,355	50,504
72110	206 Life Insurance	291	376	376	196	152
72110	207 Medical Insurance	59,308	58,601	60,601	57,676	65,662
72110	212 Employer Medicare	6,966	7,249	7,249	7,224	7,515
72110	299 Other Fringe Benefits	789	1,163	1,163	824	1,207
72110	355 Travel	3,686	6,199	6,199	3,108	6,199
72110	399 Other Contracted Services	86,758	95,193	95,193	91,084	97,982
72110	499 Other Supplies And Materials	10,860	11,000	10,567	10,369	11,000
72110	524 In Service/Staff Development	4,391	4,000	4,000	2,060	4,000
72110	599 Other Charges	0	2,000	2,000	0	2,000
72110	704 Attendance And Health Equipment	1,460	4,075	4,508	4,508	4,075
Total	Attendance	\$734,537	\$779,662	\$781,662	\$756,350	\$811,329
72120	Health Services					
72120	105 Supervisor/Director	\$122,636	\$132,595	\$132,595	\$132,595	\$136,573
72120	131 Medical Personnel	2,372,055	2,430,403	2,483,653	2,489,103	2,598,002
72120	189 Other Salaries & Wages	386,323	407,167	435,367	433,665	492,292
72120	201 Social Security	173,370	179,695	184,745	184,285	195,225
72120	204 Pensions	315,447	316,619	324,653	303,733	343,984
72120	206 Life Insurance	2,312	2,456	2,456	1,621	1,131
72120	207 Medical Insurance	423,029	418,587	416,587	412,897	431,391
72120	212 Employer Medicare	40,547	42,176	43,357	43,099	45,822
72120	299 Other Fringe Benefits	4,981	6,831	6,831	5,352	7,421
72120	355 Travel	12,488	26,338	26,338	13,663	26,338
72120	399 Other Contracted Services	2,365	10,330	25,330	24,679	26,035
72120	413 Drugs And Medical Supplies	12,222	9,050	12,050	11,391	9,550
72120	499 Other Supplies And Materials	32,197	60,651	60,651	37,159	60,651
72120	524 In Service/Staff Development	5,617	8,500	8,500	4,846	8,500
72120	599 Other Charges	0	3,800	3,800	0	3,800
72120	735 Health Equipment	116,366	66,386	222,636	204,551	40,376
Total	Health Services	\$4,021,955	\$4,121,584	\$4,389,549	\$4,302,639	\$4,427,091
72130	Other Student Support					
72130	117 Career Ladder Program	\$22,500	\$24,000	\$24,000	\$20,935	\$22,000
72130	123 Guidance Personnel	4,622,904	4,979,649	4,979,649	4,786,867	5,284,165
72130	127 Career Ladder Extended Contracts	2,000	2,000	2,000	2,000	2,000
72130	130 Social Workers	0	54,946	54,946	46,265	50,330
72130	162 Clerical Personnel	234,746	241,130	273,130	265,062	280,584
72130	189 Other Salaries & Wages	528,674	614,248	607,748	607,200	623,772
72130	201 Social Security	320,706	357,956	359,537	341,536	378,938
72130	204 Pensions	489,976	539,307	541,904	518,945	573,799
72130	206 Life Insurance	4,452	4,772	4,772	3,115	2,396
72130	207 Medical Insurance	881,298	931,613	931,613	898,157	982,127
72130	210 Unemployment Compensation	0	6,000	6,000	0	6,000
72130	212 Employer Medicare	75,716	84,015	84,385	80,444	88,940
72130	299 Other Fringe Benefits	9,870	13,547	13,547	10,537	14,349

**Rutherford County Board of Education
General Purpose School Fund**

Fund 141

Statement of Appropriations
Fiscal Year Ending June 30, 2018

Estimated/Appropriated/Actual

Account Number

		Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
72130	309 Contracts W/Government Agencies	296,848	326,422	326,422	293,141	324,049
72130	322 Evaluation And Testing	138,540	219,207	212,094	206,840	221,240
72130	355 Travel	7,158	9,100	9,100	7,622	25,725
72130	369 Contract For Sub Teachers-Cert	10,479	12,369	11,869	10,967	12,369
72130	370 Contract For Subteacher-Noncer	25,695	15,465	30,465	29,377	15,465
72130	399 Other Contracted Services	161,727	152,840	209,840	189,856	161,840
72130	499 Other Supplies And Materials	8,227	26,500	14,500	12,029	26,800
72130	524 In Service/Staff Development	7,919	11,960	11,960	8,457	11,960
72130	790 Other Equipment	9,675	2,000	9,113	9,114	2,000
Total	Other Student Support	\$7,859,110	\$8,629,046	\$8,718,594	\$8,348,466	\$9,110,848

72210 Regular Instruction Program

72210	105 Supervisor/Director	\$711,877	\$735,544	\$765,544	\$760,668	\$813,534
72210	117 Career Ladder Program	44,032	48,000	48,000	44,041	45,000
72210	127 Career Ladder Extended Contracts	2,000	2,000	2,000	2,000	2,000
72210	129 Librarians	2,879,164	3,036,546	3,030,371	2,985,664	3,181,724
72210	132 Materials Supervisor	44,119	46,089	49,116	49,115	48,842
72210	138 Instructional Computer Personnel	1,876,742	2,059,864	2,129,864	2,073,932	2,250,122
72210	161 Secretary(S)	78,835	81,285	85,522	84,109	84,063
72210	162 Clerical Personnel	78,632	81,076	90,057	84,765	85,294
72210	163 Educational Assistants	607,085	650,249	640,249	623,889	697,775
72210	189 Other Salaries & Wages	973,981	1,110,598	1,131,773	1,124,682	1,304,756
72210	196 In-Service Training	0	13,900	23,498	9,598	13,900
72210	201 Social Security	439,041	475,937	484,049	470,303	515,975
72210	204 Pensions	675,083	718,017	730,190	708,622	780,177
72210	206 Life Insurance	5,947	5,920	5,920	4,104	3,032
72210	207 Medical Insurance	1,235,120	1,288,644	1,288,644	1,257,679	1,429,042
72210	210 Unemployment Compensation	0	1,000	1,000	0	1,000
72210	212 Employer Medicare	102,764	111,704	113,601	110,382	121,104
72210	299 Other Fringe Benefits	13,396	17,943	17,943	14,311	19,471
72210	336 Maint. & Repair Serv. - Equip.	0	1,500	1,500	0	1,500
72210	355 Travel	49,310	47,600	56,201	54,098	47,600
72210	369 Contract For Sub Teachers-Cert	7,946	9,233	8,186	7,506	9,233
72210	370 Contract For Subteacher-Noncer	20,207	27,963	28,810	28,809	27,963
72210	399 Other Contracted Services	180,058	51,877	66,877	63,565	42,937
72210	411 Data Processing Supplies	0	5,000	0	0	0
72210	432 Library Books	146,741	149,191	152,205	152,214	152,898
72210	471 Software	0	359,957	0	0	0
72210	499 Other Supplies And Materials	49,431	73,259	63,259	51,415	78,259
72210	524 In Service/Staff Development	180,923	175,000	198,284	101,083	175,000
72210	790 Other Equipment	7,885	31,518	31,518	27,064	31,518
Total	Regular Instruction Program	\$10,410,319	\$11,416,414	\$11,244,181	\$10,893,618	\$11,963,719

72215 Alternative Instruction Prg

72215	105 Supervisor/Director	\$177,000	\$183,124	\$181,438	\$180,202	\$179,402
72215	117 Career Ladder Program	7,500	8,000	8,000	5,500	7,000
72215	123 Guidance Personnel	116,232	120,954	120,954	113,809	127,787
72215	127 Career Ladder Extended Contracts S	2,000	0	0	0	0
72215	129 Librarians	51,809	53,179	54,865	53,178	55,095
72215	162 Clerical Personnel	54,680	60,745	60,745	56,551	64,962
72215	189 Other Salaries & Wages	189,309	264,506	280,506	278,830	294,158
72215	201 Social Security	36,083	41,787	42,779	41,282	44,079
72215	204 Pensions	57,312	64,325	66,031	64,029	68,143

**Rutherford County Board of Education
General Purpose School Fund**

Fund 141

Statement of Appropriations
Fiscal Year Ending June 30, 2018

**Estimated/Appropriated/Actual
Account Number**

		Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
72215	206 Life Insurance	458	507	507	336	228
72215	207 Medical Insurance	83,457	86,183	104,183	97,944	102,872
72215	212 Employer Medicare	8,440	9,807	10,039	9,655	10,346
72215	299 Other Fringe Benefits	1,082	1,570	1,570	1,224	1,660
72215	369 Contract For Sub Teachers-Cert	502	1,046	546	297	1,046
72215	370 Contract For Subteacher-Noncer	0	1,202	802	377	1,202
72215	399 Other Contracted Services	251	0	1,075	75	0
72215	432 Library Books	2,314	2,000	2,000	282	2,000
72215	499 Other Supplies And Materials	2,273	12,400	4,400	2,901	12,400
72215	524 In Service/Staff Development	1,248	2,000	1,000	194	2,000
72215	599 Other Charges	0	250	250	0	250
72215	790 Other Equipment	3,292	4,000	17,450	17,450	4,000
Total	Alternative Instruction Prg	\$795,242	\$917,585	\$959,140	\$924,116	\$978,630

72220 Special Education Program

72220	105 Supervisor/Director	\$94,749	\$98,918	\$100,393	\$100,393	\$97,432
72220	117 Career Ladder Program	12,944	15,000	15,000	9,700	11,000
72220	124 Psychological Personnel	507,806	598,938	579,063	572,098	594,319
72220	127 Career Ladder Extended Contracts	2,000	2,000	2,000	2,000	2,000
72220	162 Clerical Personnel	75,490	75,622	75,622	75,043	78,733
72220	189 Other Salaries & Wages	149,637	104,597	191,597	188,555	237,953
72220	196 In-Service Training	750	6,000	6,000	300	6,000
72220	201 Social Security	50,914	54,549	58,802	57,106	62,188
72220	204 Pensions	77,890	82,683	88,884	86,333	95,383
72220	206 Life Insurance	576	571	571	425	280
72220	207 Medical Insurance	113,930	116,198	146,198	135,563	158,693
72220	212 Employer Medicare	11,907	12,803	13,798	13,355	14,596
72220	299 Other Fringe Benefits	1,549	2,020	2,020	1,719	2,319
72220	355 Travel	55,097	64,626	59,626	57,179	64,626
72220	369 Contract For Sub Teachers-Cert Oak	88	0	0	0	0
72220	399 Other Contracted Services	6,078	21,000	36,000	30,348	21,000
72220	499 Other Supplies And Materials	108,349	45,412	116,126	125,410	90,412
72220	524 In Service/Staff Development	3,474	18,900	8,900	3,341	18,900
72220	599 Other Charges	9,195	11,500	11,500	6,797	11,500
72220	790 Other Equipment	5,058	22,020	12,020	11,688	22,020
Total	Special Education Program	\$1,287,481	\$1,353,357	\$1,524,120	\$1,477,353	\$1,589,354

72230 Vocational Education

72230	105 Supervisor/Director	\$85,448	\$89,208	\$89,208	\$89,207	\$91,884
72230	189 Other Salaries & Wages	73,007	77,145	77,145	77,144	79,458
72230	201 Social Security	9,445	10,064	10,064	9,838	10,366
72230	204 Pensions	14,324	15,038	15,038	15,038	15,558
72230	206 Life Insurance	83	84	84	56	38
72230	207 Medical Insurance	29,902	24,748	36,748	33,707	35,895
72230	212 Employer Medicare	2,209	2,362	2,362	2,301	2,433
72230	299 Other Fringe Benefits	293	383	383	307	394
72230	355 Travel	9,193	21,000	27,578	18,350	21,000
72230	399 Other Contracted Services	0	10,000	0	0	10,000
72230	499 Other Supplies And Materials	3,562	7,220	7,220	1,923	7,220
72230	524 In Service/Staff Development	16,656	4,000	22,541	5,281	4,000
72230	599 Other Charges Administration	213	0	0	0	0
72230	790 Other Equipment Administration	2,761	0	0	0	0
Total	Career & Technical Education Program	\$247,096	\$261,252	\$288,371	\$253,152	\$278,246

**Rutherford County Board of Education
General Purpose School Fund**

Fund 141

Statement of Appropriations
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Estimated/Appropriated/Actual

Account Number

		Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
72250	Technology					
72250	105 Supervisor/Director	\$0	\$91,797	\$91,797	\$91,797	\$94,551
72250	120 Computer Programmer(S)	0	1,026,066	1,101,337	1,101,337	1,202,180
72250	162 Clerical Personnel	0	37,736	37,736	37,447	39,367
72250	189 Other Salaries & Wages	0	160,107	160,107	158,882	175,364
72250	201 Social Security	0	79,601	84,268	84,107	91,443
72250	204 Pensions	0	140,254	148,278	148,117	161,122
72250	206 Life Insurance	0	999	1,249	673	456
72250	207 Medical Insurance	0	191,226	203,145	198,810	208,269
72250	212 Employer Medicare	0	18,683	19,774	19,670	21,463
72250	299 Other Fringe Benefits	0	3,026	3,177	2,570	3,476
72250	317 Data Processing Services	0	50,000	0	0	0
72250	336 Maint. & Repair Serv. - Equip.	0	10,000	10,000	6,719	34,000
72250	350 Internet Connectivity	0	149,554	149,554	161,125	199,554
72250	355 Travel	0	15,000	15,000	7,256	15,000
72250	399 Other Contracted Services	0	1,368	181,368	182,991	53,868
72250	411 Data Processing Supplies	0	229,500	0	0	0
72250	429 Instructional Supp & Mat	0	132,036	0	0	0
72250	470 Cabling	0	55,200	162,012	166,094	55,200
72250	471 Software	0	280,233	269,519	267,783	285,272
72250	499 Other Supplies And Materials	0	15,100	278,011	186,906	295,600
72250	524 In Service/Staff Development	0	10,000	10,000	2,167	10,000
72250	709 Data Processing Equipment	0	717,000	0	0	0
72250	722 Regular Instruction Equipment	0	3,041,861	0	0	0
72250	790 Other Equipment	0	0	1,903,861	1,637,013	867,000
Total	Technology	\$0	\$6,456,347	\$4,830,193	\$4,461,464	\$3,813,185
72260	Adult Program					
72260	105 Supervisor/Director	\$8,794	\$86,902	\$86,902	\$86,900	\$89,508
72260	162 Clerical Personnel	61,843	39,553	39,553	39,401	42,647
72260	201 Social Security	3,696	7,651	7,651	7,776	7,995
72260	204 Pensions	6,990	12,072	12,072	12,056	12,673
72260	206 Life Insurance	67	42	57	56	38
72260	207 Medical Insurance	8,370	6,282	7,282	6,282	6,745
72260	210 Unemployment Compensation	0	36,000	36,000	6,354	36,000
72260	212 Employer Medicare	1,006	1,796	1,796	1,818	1,877
72260	299 Other Fringe Benefits	109	291	291	233	304
72260	355 Travel Adult Education	489	0	0	0	0
72260	399 Other Contracted Services Adult Edt	31	0	0	0	0
72260	499 Other Supplies And Materials Adult	435	0	0	0	0
72260	524 In Service/Staff Development Adult	4,169	0	0	0	0
Total	Adult Program	\$95,999	\$190,589	\$191,604	\$160,876	\$197,787
72310	Board Of Education					
72310	118 Secretary To Board	\$129,700	\$134,083	\$134,083	\$133,765	\$137,984
72310	191 Board & Committee Members Fees	70,089	90,000	90,000	78,060	90,000
72310	201 Social Security	12,154	13,692	13,692	12,805	13,928
72310	204 Pensions	15,469	14,293	14,293	14,171	14,709
72310	206 Life Insurance	46	84	84	41	38
72310	207 Medical Insurance	2,288,909	3,119,987	3,119,987	2,468,561	2,779,172
72310	210 Unemployment Compensation	94	0	219	219	0
72310	212 Employer Medicare	2,842	3,209	3,209	2,995	3,265

**Rutherford County Board of Education
General Purpose School Fund**

Fund 141

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Estimated/Appropriated/Actual		Actual	Original	Amended	Estimate	Commission
Account Number		2016	Budget	Budget	Current Year	Approved
			2017	2017	2017	2018
72310	299 Other Fringe Benefits	221	309	309	246	317
72310	305 Audit Services	47,164	49,250	47,164	47,164	52,250
72310	320 Dues And Memberships	9,375	10,000	10,900	10,505	10,450
72310	331 Legal Services	496,018	350,000	550,000	545,998	500,000
72310	399 Other Contracted Services	5,250	5,500	9,702	7,202	5,500
72310	506 Liability Insurance	608,046	425,977	425,977	425,978	430,500
72310	508 Premiums On Corporate Surety Bonds	1,040	1,040	1,040	0	1,040
72310	510 Trustee's Commission	2,340,257	2,260,000	2,510,000	2,398,795	2,595,810
72310	513 Worker's Compensation Insurance	526,381	526,381	526,381	526,381	526,381
72310	524 In Service/Staff Development	28,145	35,000	34,715	32,040	35,000
72310	533 Criminal Investigation Of Applicants	35,727	47,208	47,208	36,241	36,505
Total Board Of Education		\$6,616,927	\$7,086,013	\$7,538,963	\$6,741,167	\$7,232,849
72320 Director Of Schools						
72320	101 County Official/Administrative	\$146,629	\$151,762	\$151,762	\$151,761	\$156,316
72320	117 Career Ladder Program	1,000	1,000	1,000	1,000	1,000
72320	161 Secretary(S)	0	0	41,523	41,205	42,647
72320	189 Other Salaries & Wages	201,165	36,200	293,684	286,533	308,494
72320	201 Social Security	19,489	10,572	29,110	26,978	29,901
72320	204 Pensions	37,425	17,578	49,452	48,746	51,624
72320	206 Life Insurance	167	167	417	182	133
72320	207 Medical Insurance	44,487	27,467	68,814	66,183	96,594
72320	212 Employer Medicare	4,920	2,669	7,005	6,736	7,206
72320	299 Other Fringe Benefits	571	432	932	815	1,168
72320	307 Communication	122,362	96,106	96,106	96,189	96,106
72320	320 Dues And Memberships	9,687	9,586	10,075	10,075	9,586
72320	348 Postal Charges	24,561	33,800	33,800	25,378	33,800
72320	355 Travel	1,091	6,000	10,000	3,019	6,000
72320	399 Other Contracted Services	41,453	62,782	40,992	14,061	62,782
72320	499 Other Supplies And Materials	0	0	7,011	7,734	0
72320	524 In Service/Staff Development	10,864	12,000	22,000	16,602	12,000
72320	599 Other Charges	46,045	50,000	50,000	37,812	50,000
72320	701 Administration Equipment	8,374	18,000	4,815	6,792	18,000
Total Director Of Schools		\$720,290	\$536,121	\$918,498	\$847,801	\$983,357
72410 Office Of The Principal						
72410	104 Principals	\$3,895,060	\$4,086,586	\$4,112,586	\$4,082,085	\$4,268,838
72410	117 Career Ladder Program	63,143	69,000	69,000	55,000	60,000
72410	119 Accountants/Bookkeepers	844,974	1,107,452	1,137,952	1,099,645	1,205,135
72410	127 Career Ladder Extended Contracts	18,000	20,000	20,000	16,000	20,000
72410	139 Assistant Principals	5,000,144	5,591,769	5,557,269	5,539,986	5,976,513
72410	161 Secretary(S)	1,171,507	1,274,287	1,274,287	1,217,231	1,374,240
72410	162 Clerical Personnel	1,462,102	1,589,728	1,589,728	1,527,538	1,703,114
72410	201 Social Security	745,184	831,332	832,696	808,030	883,895
72410	204 Pensions	1,212,572	1,276,271	1,278,616	1,277,122	1,364,583
72410	206 Life Insurance	10,252	11,133	11,133	7,384	5,217
72410	207 Medical Insurance	2,257,857	2,419,434	2,469,434	2,441,049	2,684,249
72410	210 Unemployment Compensation	1,904	5,000	5,000	259	5,000
72410	212 Employer Medicare	174,975	195,118	195,437	189,259	207,455
72410	299 Other Fringe Benefits	22,284	31,394	31,394	24,386	33,414
72410	307 Communication	329,437	259,879	208,879	189,359	214,879
72410	320 Dues And Memberships	49,865	48,975	54,975	54,570	53,670
72410	369 Contract For Sub Teachers-Cert	2,840	10,279	4,279	2,431	10,279

**Rutherford County Board of Education
General Purpose School Fund**

Fund 141

Statement of Appropriations
Fiscal Year Ending June 30, 2018

Estimated/Appropriated/Actual

Account Number

		Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
72410	370 Contract For Subteacher-Noncer	13,797	18,348	14,348	13,891	18,348
72410	399 Other Contracted Services	126,753	210,853	210,853	145,219	210,853
72410	435 Office Supplies	12,856	12,100	12,100	8,464	12,100
72410	499 Other Supplies And Materials	99	5,000	30,000	26,499	0
72410	524 In Service/Staff Development Adm	5,600	0	0	0	0
72410	599 Other Charges	141,342	229,042	229,042	211,536	233,249
72410	701 Administration Equipment	61,956	35,050	55,050	51,622	35,050
Total	Office Of The Principal	\$17,624,503	\$19,338,030	\$19,404,058	\$18,988,565	\$20,580,081

72510 Fiscal Services

72510	105 Supervisor/Director	\$233,900	\$291,251	\$291,251	\$291,251	\$307,881
72510	119 Accountants/Bookkeepers	316,547	333,899	323,899	316,160	348,285
72510	122 Purchasing Personnel	99,410	102,746	102,746	102,457	110,929
72510	201 Social Security	39,452	44,038	43,418	42,805	46,410
72510	204 Pensions	77,788	77,594	76,528	75,672	81,772
72510	206 Life Insurance	537	500	500	377	266
72510	207 Medical Insurance	113,184	115,636	120,636	114,324	124,386
72510	212 Employer Medicare	9,227	10,336	10,191	10,011	10,892
72510	299 Other Fringe Benefits	1,183	1,674	1,674	1,290	1,764
72510	355 Travel	1,135	2,000	2,000	1,022	2,000
72510	399 Other Contracted Services	1,811	1,000	3,000	2,281	3,000
72510	435 Office Supplies	18,711	23,000	23,000	18,695	23,000
72510	499 Other Supplies And Materials	1,277	2,000	2,000	532	3,000
72510	524 In Service/Staff Development	5,909	5,000	5,000	4,922	5,000
72510	701 Administration Equipment	505	15,000	1,000	0	12,000
Total	Fiscal Services	\$920,576	\$1,025,674	\$1,006,843	\$981,799	\$1,080,585

72520 Human Resources/Personnel

72520	105 Supervisor/Director	\$107,601	\$111,368	\$135,476	\$132,489	\$114,709
72520	162 Clerical Personnel	112,234	74,448	74,448	76,513	80,373
72520	189 Other Salaries & Wages	117,620	130,387	130,387	130,386	129,149
72520	201 Social Security	20,105	19,138	20,633	20,385	19,617
72520	204 Pensions	35,185	30,586	32,775	30,806	31,510
72520	206 Life Insurance	251	168	168	140	76
72520	207 Medical Insurance	71,510	63,781	67,781	63,780	70,597
72520	212 Employer Medicare	4,702	4,491	4,841	4,767	4,603
72520	299 Other Fringe Benefits	615	716	716	574	746
72520	355 Travel	1,076	1,000	1,500	1,163	1,000
72520	399 Other Contracted Services	71,239	75,730	98,230	77,709	75,730
72520	499 Other Supplies And Materials	5,085	10,000	3,000	2,471	10,000
72520	524 In Service/Staff Development	1,890	10,000	2,500	1,607	10,000
72520	701 Administration Equipment	4,980	8,000	5,000	2,332	8,000
Total	Human Resources/Personnel	\$554,093	\$539,813	\$577,455	\$545,122	\$556,110

72610 Operation Of Plant

72610	166 Custodial Personnel	\$6,317,589	\$6,800,311	\$6,805,828	\$6,556,370	\$7,332,325
72610	189 Other Salaries & Wages	44,899	44,229	108,866	105,021	117,113
72610	201 Social Security	377,255	414,095	418,444	394,285	450,703
72610	204 Pensions	707,882	697,098	704,576	661,986	754,680
72610	206 Life Insurance	9,117	9,735	9,785	6,258	4,781
72610	207 Medical Insurance	1,626,542	1,768,620	1,774,120	1,621,017	1,932,691
72610	210 Unemployment Compensation	8,427	18,000	18,000	4,911	18,000
72610	212 Employer Medicare	88,530	97,192	98,209	92,789	105,785

**Rutherford County Board of Education
General Purpose School Fund**

Fund 141

Statement of Appropriations
Fiscal Year Ending June 30, 2018

Estimated/Appropriated/Actual

Account Number	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
72610 299 Other Fringe Benefits	10,855	15,742	15,861	11,466	17,117
72610 336 Maint. & Repair Serv. - Equip.	7,190	45,000	5,000	2,431	45,000
72610 399 Other Contracted Services	492,796	652,787	707,787	707,541	652,787
72610 410 Custodial Supplies	765,362	741,125	791,125	778,676	741,125
72610 415 Electricity	8,891,328	9,225,000	9,225,000	9,118,039	9,665,000
72610 434 Natural Gas	880,326	1,400,000	1,250,000	908,294	1,056,500
72610 454 Water And Sewer	1,247,520	1,275,000	1,425,000	1,296,635	1,395,000
72610 499 Other Supplies And Materials	51,861	20,000	107,000	108,641	20,000
72610 502 Building And Contents Insurance	343,500	360,000	360,000	360,000	360,000
72610 599 Other Charges	41,506	20,000	20,000	41,429	20,000
72610 720 Plant Operation Equipment	37,804	90,500	149,500	148,889	90,500
Total Operation Of Plant	\$21,950,289	\$23,694,434	\$23,994,101	\$22,924,678	\$24,779,107
72620 Maintenance Of Plant					
72620 105 Supervisor/Director	\$440,264	\$460,111	\$460,111	\$456,352	\$462,917
72620 161 Secretary(S)	120,887	124,644	132,789	131,005	130,320
72620 167 Maintenance Personnel	2,244,177	2,336,673	2,359,307	2,332,547	2,592,027
72620 201 Social Security	167,194	176,747	178,655	173,463	192,708
72620 204 Pensions	334,423	311,424	314,705	309,727	339,549
72620 206 Life Insurance	2,571	2,622	2,622	1,745	1,341
72620 207 Medical Insurance	627,218	660,681	710,681	651,009	751,663
72620 210 Unemployment Compensation	0	1,000	1,000	0	1,000
72620 212 Employer Medicare	39,102	41,485	41,932	40,567	45,231
72620 299 Other Fringe Benefits	5,100	6,719	6,719	5,326	7,326
72620 329 Laundry Service	19,379	21,400	21,400	18,070	21,400
72620 335 Maint. & Repair Serv. - Bldgs.	661,873	1,023,000	963,000	953,347	1,123,000
72620 336 Maint. & Repair Serv. - Equip.	776,405	689,149	939,149	936,411	689,149
72620 355 Travel	0	0	2,000	801	0
72620 399 Other Contracted Services	391,547	808,000	618,000	620,626	808,000
72620 499 Other Supplies And Materials	825,623	750,000	766,000	771,162	750,000
72620 511 Vehicle And Equipment Insurance	68,000	68,000	68,000	68,000	68,000
72620 524 In Service/Staff Development	11,651	16,000	16,000	9,883	16,000
72620 599 Other Charges	5,460	10,000	7,000	4,528	10,000
72620 717 Maintenance Equipment	96,523	136,000	121,000	122,386	136,000
Total Maintenance Of Plant	\$6,837,397	\$7,643,655	\$7,730,070	\$7,606,955	\$8,145,631
72710 Transportation					
72710 105 Supervisor/Director	\$76,296	\$78,967	\$78,967	\$78,967	\$81,336
72710 162 Clerical Personnel	140,000	147,610	147,610	146,480	155,827
72710 164 Attendants	386,074	449,354	443,354	434,814	474,908
72710 189 Other Salaries & Wages	42,071	43,378	43,378	43,047	44,946
72710 201 Social Security	37,198	43,519	43,147	40,327	45,800
72710 204 Pensions	64,774	66,493	65,853	64,149	69,628
72710 206 Life Insurance	891	1,041	1,041	636	475
72710 207 Medical Insurance	154,704	130,157	200,157	176,633	222,671
72710 210 Unemployment Compensation	636	0	0	0	2,000
72710 212 Employer Medicare	8,901	10,214	10,127	9,655	10,750
72710 299 Other Fringe Benefits	1,088	1,655	1,655	1,184	1,741
72710 312 Contracts W/Private Agencies	432,000	430,000	495,000	494,460	430,000
72710 313 Contracts W/Parents	0	4,000	4,000	0	4,000
72710 315 Contracts W/Vehicle Owners	14,439,635	16,093,664	15,993,664	15,082,332	16,585,039
72710 355 Travel	37	1,000	1,000	65	1,000
72710 399 Other Contracted Services	12,520	227,796	227,796	218,598	99,306

**Rutherford County Board of Education
General Purpose School Fund**

Fund 141

Statement of Appropriations
Fiscal Year Ending June 30, 2018

Estimated/Appropriated/Actual

Account Number

		Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
72710	499 Other Supplies And Materials	10,766	18,000	18,000	12,432	21,000
72710	511 Vehicle And Equipment Insurance	64,696	80,000	80,000	80,000	90,000
72710	524 In Service/Staff Development	5,205	4,400	9,400	8,916	10,000
72710	599 Other Charges	23,399	36,000	36,000	24,777	36,000
72710	701 Administration Equipment	2,687	4,000	4,000	2,497	4,000
72710	729 Transportation Equipment	56,960	41,145	71,145	63,851	66,000
Total Transportation		\$15,960,538	\$17,912,393	\$17,975,294	\$16,983,820	\$18,456,427

72810 Central And Other

72810	105 Supervisor/Director	\$88,692	\$171,869	\$0	\$0	\$0
72810	120 Computer Programmer(S)	1,102,368	134,708	0	0	0
72810	162 Clerical Personnel	36,598	41,523	0	0	0
72810	189 Other Salaries & Wages	143,143	85,615	0	0	0
72810	201 Social Security	83,254	26,240	0	0	0
72810	204 Pensions	164,085	46,234	0	0	0
72810	206 Life Insurance	1,031	250	0	0	0
72810	207 Medical Insurance	191,117	50,618	0	0	0
72810	210 Unemployment Compensation	0	2,000	0	0	0
72810	212 Employer Medicare	19,471	6,159	0	0	0
72810	299 Other Fringe Benefits	2,557	998	0	0	0
72810	317 Data Processing Services Technolog	35,565	0	0	0	0
72810	336 Maint. & Repair Serv. - Equip.	9,862	24,000	0	0	0
72810	355 Travel Technology Department	8,995	0	0	0	0
72810	399 Other Contracted Services	10,439	2,500	0	0	0
72810	411 Data Processing Supplies Technolog	316,660	0	0	0	0
72810	499 Other Supplies And Materials	135,756	51,000	0	0	0
72810	709 Data Processing Equipment Technol	2,167	0	0	0	0
72810	790 Other Equipment	99,074	150,000	0	0	0
Total Central And Other		\$2,450,834	\$793,714	\$0	\$0	\$0

73300 Community Services

73300	599 Other Charges	\$36,201	\$36,000	\$49,009	\$33,168	\$36,000
Total Community Services		\$36,201	\$36,000	\$49,009	\$33,168	\$36,000

73400 Early Childhood Education

73400	116 Teachers	\$1,186,712	\$1,337,075	\$1,344,075	\$1,339,812	\$1,463,583
73400	117 Career Ladder Program	6,995	7,500	7,500	7,000	7,500
73400	163 Educational Assistants	481,014	566,950	560,950	549,296	624,020
73400	201 Social Security	100,305	115,658	115,720	112,564	126,765
73400	204 Pensions	164,307	181,987	181,980	180,238	200,095
73400	206 Life Insurance	2,103	2,321	2,321	1,554	1,256
73400	207 Medical Insurance	338,646	338,316	448,316	422,179	510,866
73400	210 Unemployment Compensation	0	2,000	2,000	0	2,000
73400	212 Employer Medicare	23,458	27,147	27,162	26,325	29,753
73400	299 Other Fringe Benefits	3,238	4,379	4,379	3,731	4,802
73400	355 Travel	293	500	500	483	500
73400	369 Contract For Sub Teachers-Cert	5,671	8,189	8,963	8,964	8,189
73400	370 Contract For Subteacher-Noncer	28,899	28,845	27,677	27,679	28,845
73400	399 Other Contracted Services	2,080	1,500	2,500	2,190	1,500
73400	422 Food Supplies	4,291	5,500	5,500	4,961	5,500
73400	429 Instructional Supp & Mat	7,832	43,611	39,990	35,774	43,611
73400	499 Other Supplies And Materials	1,912	8,200	8,200	2,028	8,200
73400	524 In Service/Staff Development	5,862	26,260	25,154	8,504	26,260

**Rutherford County Board of Education
General Purpose School Fund**

Fund 141

Statement of Appropriations
Fiscal Year Ending June 30, 2018
Estimated/Appropriated/Actual
Account Number

		Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
73400	790 Other Equipment	0	0	3,621	3,621	0
Total Early Childhood Education		\$2,363,618	\$2,705,938	\$2,816,508	\$2,736,903	\$3,093,245
76100	Regular Capital Outlay					
76100	399 Other Contracted Services	\$3,500	\$25,000	\$25,773	\$25,773	\$25,000
76100	799 Other Capital Outlay	46,276	50,000	49,227	9,298	50,000
Total Regular Capital Outlay		\$49,776	\$75,000	\$75,000	\$35,071	\$75,000
82130	Education - Principal					
82130	602 Principal On Notes	\$267,998	\$798,051	\$798,051	\$181,416	\$1,066,754
82130	610 Principal On Capitalized Leases	205,005	212,661	212,661	212,661	220,602
Total Education - Principal		\$473,003	\$1,010,712	\$1,010,712	\$394,077	\$1,287,356
82230	Education - Interest					
82230	604 Interest On Notes	\$2,715	\$20,577	\$20,577	\$3,104	\$27,504
82230	611 Interest On Capitalized Leases	34,555	26,901	26,901	26,900	18,959
Total Education - Interest		\$37,270	\$47,478	\$47,478	\$30,004	\$46,463
99100	Operating Transfers					
99100	590 Transfers To Other Funds	\$0	\$0	\$19,138,185	\$19,138,185	\$0
Total Operating Transfers		\$0	\$0	\$19,138,185	\$19,138,185	\$0
Total	Expenditures	\$312,759,523	\$340,366,426	\$360,359,700	\$345,142,984	\$364,221,644

RUTHERFORD COUNTY TENNESSEE

2017-2018

Centralized Cafeteria Fund 143

The Centralized Cafeteria Fund was created in 2007 by the Board of Commissioners of Rutherford County to account for the operations of 47 separate school cafeteria programs. While the operations are accounted for in one fund, cost centers are maintained to ensure that the individual cafeteria operations remain profitable.



Centralized Cafeteria Fund

Fund 143

Estimated Revenues, Expenditures & Available Funds

For the Fiscal Year Ended June 30, 2018

	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
REVENUES					
Charges For Current Serv	\$6,472,978	\$7,035,000	\$6,926,978	\$6,989,600	\$7,960,000
Other Local Revenue	7,304	5,000	11,000	17,780	15,000
State Of Tennessee	166,756	167,000	167,000	165,199	167,000
Federal Government	10,426,753	10,730,000	10,977,022	11,027,042	11,225,000
Total Revenues	\$17,073,792	\$17,937,000	\$18,082,000	\$18,199,621	\$19,367,000
EXPENDITURES					
Board Of Education	\$66,029	\$66,300	\$66,300	\$66,018	\$66,800
Food Service	16,926,852	18,792,254	18,937,254	18,193,028	19,968,625
Transfers Out	35,932	56,000	56,000	35,570	45,000
Total Expenditures	\$17,028,813	\$18,914,554	\$19,059,554	\$18,294,616	\$20,080,425

Revenues over(under) Expenditures (\$94,995)

Estimated Revenues over (under) Appropriations (\$713,425)

Un/Assigned Fund Balance July 1	\$4,471,632	\$4,376,628
Adjustments to Un/assigned fund Balance	(9)	
Change to Fund Balance	(94,995)	(713,425)
Un/Assigned Fund Balance June 30	<u>\$4,376,628</u>	<u>\$3,663,203</u>

**Rutherford County Board of Education
Central Cafeteria Fund**

Fund 143

Statement of Estimated Revenues

Fiscal Year Ending June 30, 2018

Account Number	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
Revenue					
Charges For Current Services					
43521 Lunch Payments - Children	\$4,891,373	\$5,400,000	\$5,360,000	\$5,448,272	\$6,350,000
43522 Lunch Payments - Adults	200,432	210,000	210,000	201,992	210,000
43523 Income From Breakfast	575,475	625,000	556,978	553,357	600,000
43525 A La Carte Sales	805,698	800,000	800,000	785,979	800,000
Total Charges For Current Services	\$6,472,978	\$7,035,000	\$6,926,978	\$6,989,600	\$7,960,000
Other Local Revenues					
Recurring Items					
44110 Investment Income	\$7,049	\$5,000	\$11,000	\$14,561	\$15,000
44530 Sale Of Equipment	255	0	0	3,219	0
Total Other Local Revenue	\$7,304	\$5,000	\$11,000	\$17,780	\$15,000
State Of Tennessee					
46520 School Food Service	\$166,756	\$167,000	\$167,000	\$165,199	\$167,000
Total State Of Tennessee	\$166,756	\$167,000	\$167,000	\$165,199	\$167,000
Federal Government					
47111 Usda School Lunch Program	\$7,754,871	\$8,000,000	\$8,050,000	\$8,064,229	\$8,250,000
47112 Usda - Commodities	345,886	430,000	530,000	559,513	500,000
47113 Breakfast	2,254,566	2,300,000	2,330,000	2,336,277	2,400,000
47114 Usda - Other Fresh Fruit & Vegetables	71,430	0	67,022	67,023	75,000
Total Federal Government	\$10,426,753	\$10,730,000	\$10,977,022	\$11,027,042	\$11,225,000
Total Revenues	\$17,073,792	\$17,937,000	\$18,082,000	\$18,199,621	\$19,367,000

**Rutherford County Board of Education
Centralized Cafeteria Fund**

Fund 143

Statement of Appropriations
Fiscal Year Ending June 30, 2018
Estimated/Appropriated/Actual
Account Number

		Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
72310	Board Of Education					
72310	305 Audit Services	\$11,729	\$12,000	\$12,000	\$11,718	\$12,500
72310	513 Worker's Compensation Insuranc	54,300	54,300	54,300	54,300	54,300
Total	Board Of Education	\$66,029	\$66,300	\$66,300	\$66,018	\$66,800
73100	Food Service					
73100	105 Supervisor/Director	\$191,547	\$204,151	\$185,851	\$155,151	\$220,063
73100	119 Accountants/Bookkeepers	84,351	92,000	92,000	85,667	93,114
73100	165 Cafeteria Personnel	5,994,798	6,400,000	6,456,300	6,408,985	6,695,000
73100	189 Other Salaries & Wages	35,854	237,603	199,603	195,047	251,451
73100	201 Social Security	377,637	429,900	429,900	411,213	450,097
73100	204 Pensions	349,312	450,000	450,000	331,307	375,000
73100	206 Life Insurance	5,716	7,500	7,500	3,937	5,000
73100	207 Medical Insurance	1,099,768	1,200,000	1,215,000	1,076,848	1,200,000
73100	210 Unemployment Compensation	5,988	12,000	12,000	11,102	12,000
73100	212 Employer Medicare	88,617	100,600	100,600	96,351	105,265
73100	299 Other Fringe Benefits	6,190	6,500	6,500	6,601	7,000
73100	336 Maint. & Repair Serv. - Equip.	63,844	75,000	105,000	107,559	100,000
73100	354 Transp. Other Than Students	73,608	100,000	100,000	86,505	85,000
73100	355 Travel	13,181	15,000	15,000	14,297	15,000
73100	399 Other Contracted Services	309,947	300,000	300,000	334,218	310,000
73100	421 Food Preparation Supplies	698,184	750,000	750,000	735,556	740,000
73100	422 Food Supplies	6,819,372	7,250,000	7,250,000	6,911,579	7,843,635
73100	435 Office Supplies	27,181	30,000	32,000	30,165	31,000
73100	451 Uniforms	7,183	12,000	12,000	7,048	12,000
73100	469 Usda-Commodities	345,886	430,000	528,000	559,513	500,000
73100	499 Other Supplies And Materials	158,313	260,000	260,000	209,365	235,000
73100	524 In Service/Staff Development	26,448	30,000	30,000	27,718	32,000
73100	599 Other Charges	603	0	0	0	1,000
73100	710 Food Service Equipment	143,324	400,000	400,000	387,296	650,000
Total	Food Service	\$16,926,852	\$18,792,254	\$18,937,254	\$18,193,028	\$19,968,625
99100	Transfers Out					
99100	590 Transfers To Other Funds	\$35,932	\$56,000	\$56,000	\$35,570	\$45,000
Total	Transfers Out	\$35,932	\$56,000	\$56,000	\$35,570	\$45,000
Total	Expenditures	\$17,028,813	\$18,914,554	\$19,059,554	\$18,294,616	\$20,080,425

RUTHERFORD COUNTY TENNESSEE

2017-2018

General Debt Service Fund 151

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



Debt Service Fund

Fund 151

Estimated Revenues, Expenditures & Available Funds

For the Fiscal Year Ended June 30, 2018

	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
REVENUES					
Local Taxes	\$42,819,312	\$46,561,257	\$49,613,595	\$49,948,390	\$49,492,190
Other Local Revenues	300,930	284,150	780,150	832,967	569,150
Other Sources	81,775	196,775	30,597,461	30,597,461	195,395
Total Revenues	\$43,202,017	\$47,042,182	\$80,991,206	\$81,378,819	\$50,256,735
EXPENDITURES					
Other General Administration	\$813,584	\$1,045,110	\$995,110	\$946,804	\$1,093,520
General Government - Principal	4,331,420	3,715,595	3,715,595	3,715,595	4,861,140
Education - Principal	24,098,580	24,464,405	24,464,405	24,464,405	25,123,860
General Government - Interest	1,978,380	3,465,066	2,050,321	2,956,624	3,959,051
Education - Interest	11,723,620	12,104,350	12,104,350	11,198,045	13,030,897
General Government - Other Debt Service	0	0	351,300	351,300	0
Education - Other Debt Service	0	0	369,272	369,272	0
Refunded Bond Escrow Agent	0	0	30,270,923	30,270,923	0
Total Expenditures	\$42,945,584	\$44,794,526	\$74,321,276	\$74,272,968	\$48,068,468

Revenues over(under) Expenditures \$7,105,851

Estimated Revenues over (under) Appropriations \$2,188,267

Un/Assigned Fund Balance July 1	\$33,902,689	\$41,008,544
Adjustments to Un/assigned fund Balance	4	
Change to Fund Balance	7,105,851	2,188,267
Un/Assigned Fund Balance June 30	<u>\$41,008,544</u>	<u>\$43,196,811</u>

**Rutherford County Government
General Debt Service Fund**

Fund 151

Statement of Estimated Revenues

Fiscal Year Ending June 30, 2018

Account Number Estimated/Actual	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
Revenue					
Local Taxes					
40110 Current Property Tax	\$36,795,592	\$41,034,006	\$42,314,006	\$42,332,629	\$43,523,940
40120 Trustee's Collect - Prior Yr	516,952	465,500	494,500	480,474	515,700
40130 Clerk & Masters Collection	332,911	381,650	261,650	299,734	234,000
40140 Interest And Penalty	117,758	106,000	104,000	109,218	82,000
40150 Pick-Up Taxes	106,056	46,650	46,650	49,706	35,000
40161 Pay In Lieu Of Taxes - Tva	3,211	3,211	3,549	3,549	3,550
40250 Litigation Tax - General	631,567	620,000	630,000	545,750	640,000
40266 Litigation Tax-Jail/Workhouse	634,761	1,700,000	1,700,000	1,732,071	1,646,000
40270 Business Tax	1,086,254	954,240	1,284,240	1,297,184	1,312,000
40285 Development Tax	2,594,250	1,250,000	2,775,000	3,098,075	1,500,000
Total Local Taxes	\$42,819,312	\$46,561,257	\$49,613,595	\$49,948,390	\$49,492,190
Other Local Revenues					
44110 Investment Income	\$156,780	\$140,000	\$636,000	\$688,817	\$425,000
44120 Lease/Rentals	144,150	144,150	144,150	144,150	144,150
Total Other Local Revenues	\$300,930	\$284,150	\$780,150	\$832,967	\$569,150
Other Sources					
49100 Bond Proceeds	\$0	\$0	\$565,495	\$565,495	\$0
49400 Refunding Debt Issued	0	0	25,640,000	25,640,000	0
49410 Premiums On Debt Sold	0	0	4,195,191	4,195,191	0
49800 Transfers In	81,775	196,775	196,775	196,775	195,395
Total Other Sources	\$81,775	\$196,775	\$30,597,461	\$30,597,461	\$195,395
Total Revenues	\$43,202,017	\$47,042,182	\$80,991,206	\$81,378,819	\$50,256,735

**Rutherford County Government
General Debt Service Fund**

Fund 151

Statement of Appropriations
Fiscal Year Ending June 30, 2018

Estimated/Appropriated/Actual

Account Number

	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
51900 Other General Administration					
51900 510 Trustee's Commission	\$806,746	\$795,110	\$945,110	\$936,966	\$943,520
51900 606 Other Debt Issuance Charges	0	200,000	0	0	100,000
51900 699 Other Debt Service	6,838	50,000	50,000	9,838	50,000
Total Other General Administration	\$813,584	\$1,045,110	\$995,110	\$946,804	\$1,093,520
82110 General Government					
82110 601 Principal On Bonds	\$4,331,420	\$3,715,595	\$3,715,595	\$3,715,595	\$4,861,140
Total General Government	\$4,331,420	\$3,715,595	\$3,715,595	\$3,715,595	\$4,861,140
82130 Education					
82130 601 Principal On Bonds	\$24,098,580	\$24,464,405	\$24,464,405	\$24,464,405	\$25,123,860
Total Education	\$24,098,580	\$24,464,405	\$24,464,405	\$24,464,405	\$25,123,860
82210 General Government					
82210 603 Interest On Bonds	\$1,978,380	\$3,465,066	\$2,050,321	\$2,956,624	\$3,959,051
Total General Government	\$1,978,380	\$3,465,066	\$2,050,321	\$2,956,624	\$3,959,051
82230 Education					
82230 603 Interest On Bonds	\$11,723,620	\$12,104,350	\$12,104,350	\$11,198,045	\$13,030,897
Total Education	\$11,723,620	\$12,104,350	\$12,104,350	\$11,198,045	\$13,030,897
82310 General Government					
82310 605 Underwriter's Discount	\$0	\$0	\$175,699	\$175,699	\$0
82310 606 Other Debt Issuance Charges	0	0	175,601	175,601	0
Total General Government	\$0	\$0	\$351,300	\$351,300	\$0
82330 Education					
82330 605 Underwriter's Discount	\$0	\$0	\$141,392	\$141,392	\$0
82330 606 Other Debt Issuance Charges	0	0	227,880	227,880	0
Total Education	\$0	\$0	\$369,272	\$369,272	\$0
99300 Refunded Bond Escrow Agent					
99300 699 Other Debt Service	\$0	\$0	\$30,270,923	\$30,270,923	\$0
Total Refunded Bond Escrow Agent	\$0	\$0	\$30,270,923	\$30,270,923	\$0
Total Expenditures	\$42,945,584	\$44,794,526	\$74,321,276	\$74,272,968	\$48,068,468

RUTHERFORD COUNTY TENNESSEE

2017-2018

Education Capital Project Fund 177

The Education Capital Project Fund was created in 2007 by the Board of Commissioners of Rutherford County to account for major capital repairs/improvements in all the county's school properties. There are currently 47 school locations. Six cents of the current property tax provides funding for those improvements. The Board of Commissioners has decided that these funds would only be utilized for specific education capital improvement projects.



Education Capital Projects Fund

Fund 177

Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2018

	Actual 2016	Original Budget 2017	Amended Budget 2017	Estimate Current Year 2017	Commission Approved 2018
REVENUES					
Local Taxes					
40110 Current Property Tax	\$3,245,059	\$3,918,575	\$4,014,075	\$4,045,892	\$4,091,237
40120 Trustee's Collect. - Prior Yr.	45,578	41,000	47,200	45,915	49,000
40130 Circuit Clerk/Clerk & Mast. Co	29,351	33,580	19,910	28,554	22,300
40140 Interest And Penalty	10,381	9,330	8,545	10,480	7,800
40150 Pick-Up Taxes	9,350	4,100	3,400	4,750	3,300
40161 Payments In Lieu Of Taxes-Tva	283	282	282	339	339
40270 Business Tax	95,948	83,960	83,960	123,917	125,000
Total Local Taxes	\$3,435,950	\$4,090,827	\$4,177,372	\$4,259,847	\$4,298,976
Total Revenues	\$3,435,950	\$4,090,827	\$4,177,372	\$4,259,847	\$4,298,976
EXPENDITURES					
72310 Board Of Education					
72310 510 Trustee's Commission	\$67,507	\$81,721	\$86,266	\$83,624	\$89,846
Total Board Of Education	\$67,507	\$81,721	\$86,266	\$83,624	\$89,846
91300 Education Capital Projects					
91300 335 Maint. & Repair Serv. - Bldgs.	\$2,968,736	\$4,512,800	\$4,814,938	\$3,809,599	\$4,175,494
Total Education Capital Projects	\$2,968,736	\$4,512,800	\$4,814,938	\$3,809,599	\$4,175,494
Total Expenditures	\$3,036,243	\$4,594,521	\$4,901,204	\$3,893,223	\$4,265,340

Revenues over(under) Expenditures \$366,624
 Estimated Revenues over (under) Appropriations \$33,636

Un/Assigned Fund Balance July 1 \$2,315,267 \$2,984,030
 Adjustments to Un/assigned fund Balance 302,139
 Change to Fund Balance 366,624 33,636
 Un/Assigned Fund Balance June 30 \$2,984,030 \$3,017,666

Rutherford County Schools
Education Capital Projects

	<u>2017-2018 Original</u>	<u>2016-2017 Original</u>
Roof Replacement/Repairs		
Riverdale High School M-Hall	\$88,509	
Riverdale High School K Hall	262,515	
Central Magnet School Main	671,470	
Oakland High School Gymnasium	245,000	
Riverdale High School Gym/Pool	296,000	
Riverdale HS		\$1,081,800
Oakland HS		230,000
Central Magnet Annex		237,000
Eagleville Gym		186,000
<i>Total Roof Replacement</i>	<u>\$1,563,494</u>	<u>\$1,734,800</u>
HVAC Renovation/Replacement		
Central Magnet School	\$400,000	
Eagleville C wing	350,000	
Old John Coleman Building	200,000	
Eagleville Gymnasium	150,000	
Smyrna Elementary		\$210,000
Rock Springs Middle		420,000
LaVergne Middle		420,000
Roy Waldron		210,000
<i>Total HVAC</i>	<u>\$1,100,000</u>	<u>\$1,260,000</u>
Paving, Seal Coating, Striping		
Central Magnet School Parking Lot	\$300,000	
Oakland HS Track	300,000	
Central Magnet		\$130,000
Eagleville		178,000
Smyrna HS Track		200,000
<i>Total Paving</i>	<u>\$600,000</u>	<u>\$508,000</u>
Window Replacement		
Walter Hill Elementary School	\$120,000	
Flooring		
Central Office		\$240,000
Gymnasium Floor/Stage		
Smyrna Middle School	\$130,000	
Roy Waldron		\$145,000
Elementary School Playground Replacement		
Kittrell Elementary School	\$200,000	
Christiana Elementary School	200,000	
LaVergne Primary		\$125,000
Christiana Elementary		125,000
Barfield Elementary		125,000
Kittrell Elementary		125,000
Rockvale Elementary		125,000
<i>Total Playground</i>	<u>\$400,000</u>	<u>\$625,000</u>
Restroom Renovation		
Central Magnet School	\$131,000	
Locker Room Renovation		
Central Magnet School	\$131,000	
Grand Total Fund 177	\$4,175,494	\$4,512,800

2017-2018 Capital Budget

Overview

Presented on the following pages is the 2017-2018 Capital Budget. This section has been divided into two categories: general capital projects and education capital projects.

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

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

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

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

The 2017-2018 capital budget is funded through development tax, contributions, issuance of bonds, notes and the use of undesignated portions of prior debt issues. Many of the projects in this presentation represent continuation or additional phases of projects initiated in previous years. This budget reflects each project in its entirety, with detail reflecting expenditures to date.

DIFFERENCES BETWEEN OPERATING AND CAPITAL BUDGET EXPENDITURES

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

OPERATING AGENCIES RESPONSIBLE FOR CAPITAL BUDGET DEVELOPMENT AND IMPLEMENTATION

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

BOARD OF EDUCATION

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

HEALTH & EDUCATION COMMITTEE

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

PROPERTY MANAGEMENT

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

BUDGET COMMITTEE

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

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

FINANCING OF THE CAPITAL BUDGET

School capital projects funded on a “pay-as-you-go” basis are accounted for in Fund 177, Educational Capital Projects. The revenues and appropriations for these projects are funded by the current property tax levy and other revenues whose basis of allocation is the current property tax rate. Those projects generally are started and completed within the fiscal period. The

projects in this section cover more than one fiscal period. Many of these projects included in the Capital Budget are financed through the issuance of long-term general obligation debt (bonded debt and notes). The annual principal and interest payments required to amortize the long-term debt is an operating cost and therefore, budgeted in the debt service portion of the annual operating budget. Each year the County Commission levies tax on real and personal property in order to support the operating budget appropriations required to retire long-term debt. The annual debt service payments can be viewed as yearly installments on funds borrowed to acquire major public fixed assets, which will benefit the general public for generations to come.

AMENDING THE CAPITAL BUDGET

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

GENERAL GOVERNMENT CAPITAL PROJECTS

During the fiscal year ending June 30, 2015, the County engaged the following groups to assist the Rutherford County Public Building Authority in planning and designing a Judicial Center building and a parking garage to support the activity for the Justice Center: Pinnacle Construction Partners, LLC, Gresham Smith and Partners, Justice Planning Assoc., Inc., and Bell & Associates. In August, 2014 the County procured additional property with the intent of building a parking garage. This additional parking will be very convenient for people visiting the planned Judicial Center. During the 15-16 fiscal year, the Public Building Authority approved contracts for the construction of both facilities. The estimated cost of the Judicial Center and the parking garage is approximately \$73 million dollars. To date, all funding has been secured to complete the project.

In March, 2017 the county obtained the services of Gresham Smith to provide a planning recommendation on how to best reuse the space in the old Judicial Building. The study includes the current Judicial Building and Annex, Goldstein Building, Historic Health Department, Historic Courthouse, 309 West Main and 319 N. Maple Street. The goal is to include the best and highest use of the property not needed for office space. In July, 2017 Steve Johnson and Afton Mooney of Gresham Smith addressed the Property Management Committee advising their work was half done and the properties have been evaluated for quality and suitability for use. Occupancy demands have been created for current requirements with a five year forecast of needs. The next two steps will be to develop scenarios of office demands and then boil down to a single scenario or two with a report hopefully by October, 2017

EDUCATION CAPITAL PROJECTS

OAKLAND MIDDLE ANNEX. This project is to build a separate building to house the sixth grade, giving relief to the main building, adding capacity for 425 students. Within the scope of this project, the football and practice field will be relocated.

ROCKY FORK MIDDLE SCHOOL. This project is for the construction of a new middle school in Smyrna for 1,000 students. The target completion date is August, 2017.

ROCKY FORK ELEMENTARY SCHOOL. This project is for the construction of a new elementary school in Smyrna for 1,000 students. As of the date of this report, the Commission has only authorized the purchase of land and site development costs as part of the Rocky Fork Middle School project. This project will be the first prototype for a two story elementary school.

DAVID YOUREE RENOVATION. The purpose of the project is to redesign the administrative office space to provide additional security to the building as a whole. Also, this project includes adding another serving line and space in the cafeteria to speed up lunch service.

SMYRNA MIDDLE RENOVATION. This project will add 17 classrooms including a media center and science lab providing seats to accommodate 250-300 students. Funds for this project have already been secured.

ROCKVALE HIGH SCHOOL. This project is for a new comprehensive high school with a capacity of 2,000 students in the Rockvale area near the Rockvale Middle School. Sufficient acreage was purchased for both schools in July, 2006. Funding will be obtained during the Fall, 2017 for this project.

SIEGEL HIGH SCHOOL ADDITION. Siegel HS was originally designed with an expansion in the future planned. The addition to this building will add 13 classrooms which includes labs for science and mechatronics.

2017-2018 GENERAL CAPITAL PROJECTS

DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
PARKING GARAGE	\$ 7,000,000	\$ 7,700,000		
ARCHITECT			\$ 324,222	\$ 306,111
ENGINEERING			4,000	4,000
PERMITS			425	425
BUILDING CONSTRUCTION			6,702,554	6,379,401
LAND			626,590	626,590
total project	\$ 7,000,000	\$ 7,700,000	\$ 7,657,791	\$ 7,316,527
JUDICIAL CENTER	\$ 66,000,000	\$ 65,300,000		
ARCHITECT			\$ 3,499,534	\$ 3,111,206
CONSULTANT			1,025,573	577,005
CONTRACT W/GOV'T (Murfreesboro)			180,808	180,808
ENGINEERING			803	803
PERMITS			725	725
DP SERVICES			101,323	-
LEGAL			41,759	41,759
OTHER CONTRACTED SERVICE			935,316	514,042
BUILDING CONSTRUCTION			57,064,897	38,731,085
FURNITURE & FIXTURES			393,409	-
SITE DEVELOPMENT			215,843	215,843
total project	\$ 66,000,000	\$ 65,300,000	\$ 63,459,990	\$ 43,373,276
	\$ 73,000,000	\$ 73,000,000		
AMBULANCE PROJECT-Burton St.				
ARCHITECT	\$ 75,000	\$ 75,000	\$ 72,693	\$ 62,995
Building Ins			345	345
BUILDING IMPROVEMENT/CONST.	875,000	875,000	882,002	797,746
total project	\$ 950,000	\$ 950,000	\$ 955,040	\$ 861,086

2017-2018 EDUCATION CAPITAL PROJECTS

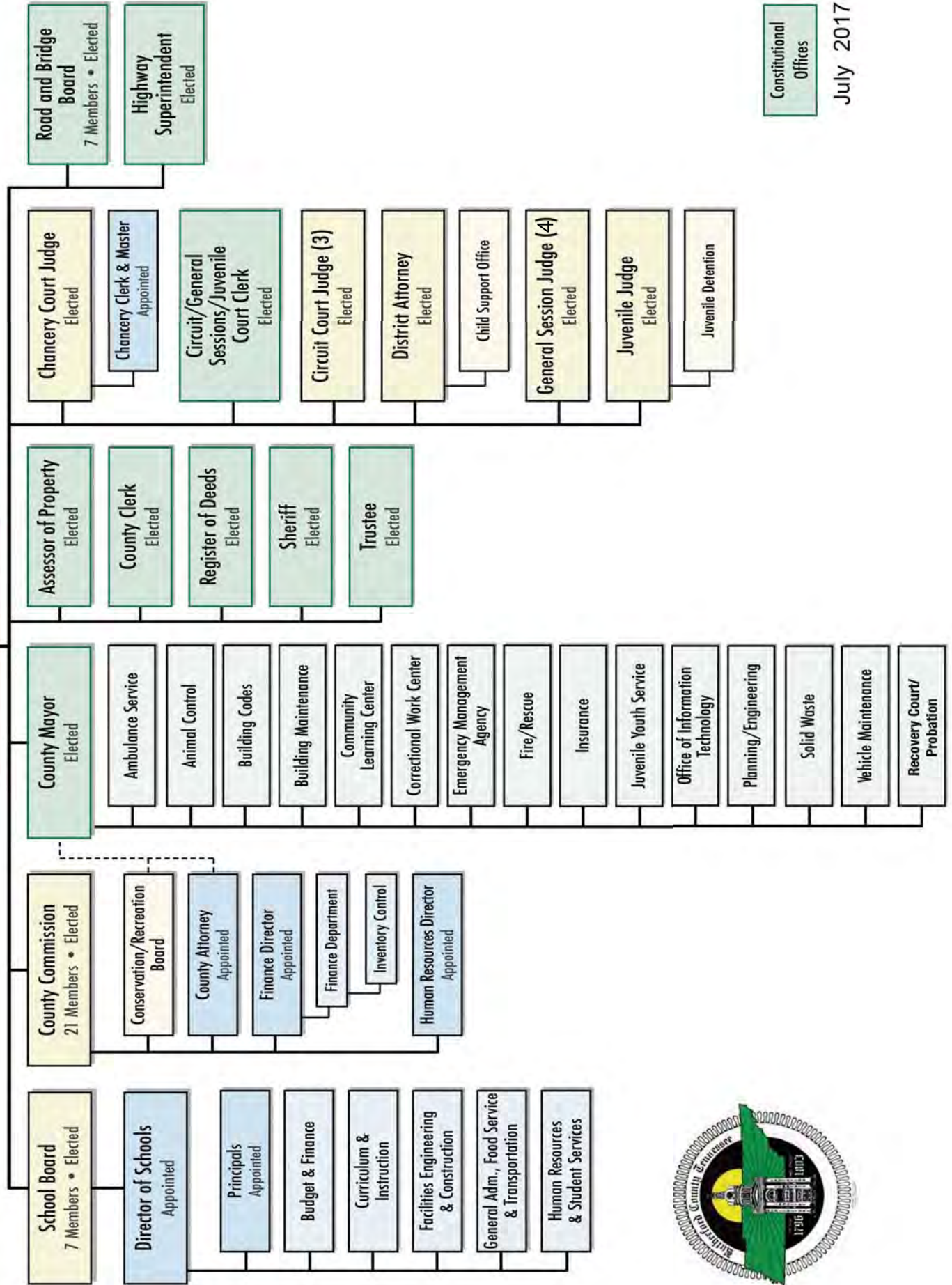
DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
OAKLAND MIDDLE ANNEX				
ARCHITECTS	\$ 575,000	\$ 575,000	\$ 453,000	\$ 144,102
ENGINEERING SERVICES	-	-	13,600	-
CONSTRUCTION	11,500,000	11,500,000	-	-
FF&E	800,000	800,000	-	-
LAND	600,000	597,200	581,525	581,525
SITE	-	17,800	2,800	2,800
total project	\$ 13,475,000	\$ 13,490,000	\$ 1,050,925	\$ 728,427
ROCKY FORK MIDDLE SCHOOL				
ARCHITECTS	\$ 900,000	\$ 1,079,869	\$ 1,079,869	\$ 1,024,015
ENGINEERING SERVICES	-	188,075	124,944	124,944
CONSTRUCTION	28,786,000	24,264,555	22,267,820	20,763,881
FURNITURE, EQUIP, TECHNOLOGY	3,146,000	2,875,877	2,000,279	212,893
OTHER CAPITAL OUTLAY	-	285,000	250,016	9,119
LAND	1,584,340	1,584,340	1,584,340	1,584,340
SITE DEVELOPMENT	1,200,000	10,979,501	11,003,542	10,191,314
total project	\$ 35,616,340	\$ 41,257,217	\$ 38,310,810	\$ 33,910,506

2017-2018 EDUCATION CAPITAL PROJECTS (cont.)

DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
ROCKY FORK ELEMENTARY				
ARCHITECT	\$ 1,204,000	\$ 1,258,223	\$ 1,258,223	\$ 1,014,534
FURNITURE, EQUIP, TECHNOLOGY	-	570,650	-	-
LAND	1,100,000	1,056,227	1,056,227	1,056,227
SITE DEVELOPMENT	800,000	794,973	254,975	254,975
total project	\$ 3,104,000	\$ 3,680,073	\$ 2,569,425	\$ 2,325,736
DAVID YOUREE RENOVATION				
ARCHITECTS	\$ 220,000	\$ 199,695	\$ 122,793	\$ 122,793
ENGINEERING SERVICES	-	20,305	16,990	13,207
CONSTRUCTION	2,518,000	2,522,771	2,518,000	975,280
FF&E	400,000	400,000	140,907	1,795
SITE DEVELOPMENT	-	8,515	8,515	8,515
total project	\$ 3,138,000	\$ 3,151,286	\$ 2,807,205	\$ 1,121,590
SMYRNA MIDDLE RENOVATION				
ARCHITECT	\$ 471,000	\$ 523,175	\$ 523,175	\$ 466,489
ENGINEERING SERVICES	-	62,191	31,591	21,970
CONSTRUCTION	7,850,000	10,056,996	10,045,800	2,049,755
FF&E	550,000	619,150	306,400	2,197
SITE DEVELOPMENT	500,000	438,488	27,710	27,710
total project	\$ 9,371,000	\$ 11,700,000	\$ 10,934,676	\$ 2,568,121
ROCKVALE HIGH SCHOOL				
ARCHITECTS	\$ 1,967,000	\$ 1,967,000	\$ 1,970,000	\$ 1,576,648
ENGINEERING SERVICES	-	11,330	11,330	11,330
CONSTRUCTION	59,896,500	59,896,500	-	-
FF&E	4,950,000	4,950,000	-	-
SITE DEVELOPMENT	4,000,000	3,988,670	140,917	140,917
total project	\$ 70,813,500	\$ 70,813,500	\$ 2,122,247	\$ 1,728,895
SIEGEL HIGH ADDITION-2018				
ARCHITECTS	\$ 260,000	\$ 260,000	\$ 263,000	\$ 65,352
ENGINEERING SERVICES	-	\$ -	6,500	-
CONSTRUCTION	5,200,000	5,200,000	-	-
FF&E	600,000	600,000	-	-
total project	\$ 6,060,000	\$ 6,060,000	\$ 269,500	\$ 65,352

RUTHERFORD COUNTY GOVERNMENT ORGANIZATIONAL CHART

ELECTORATE



Constitutional Offices

July 2017

