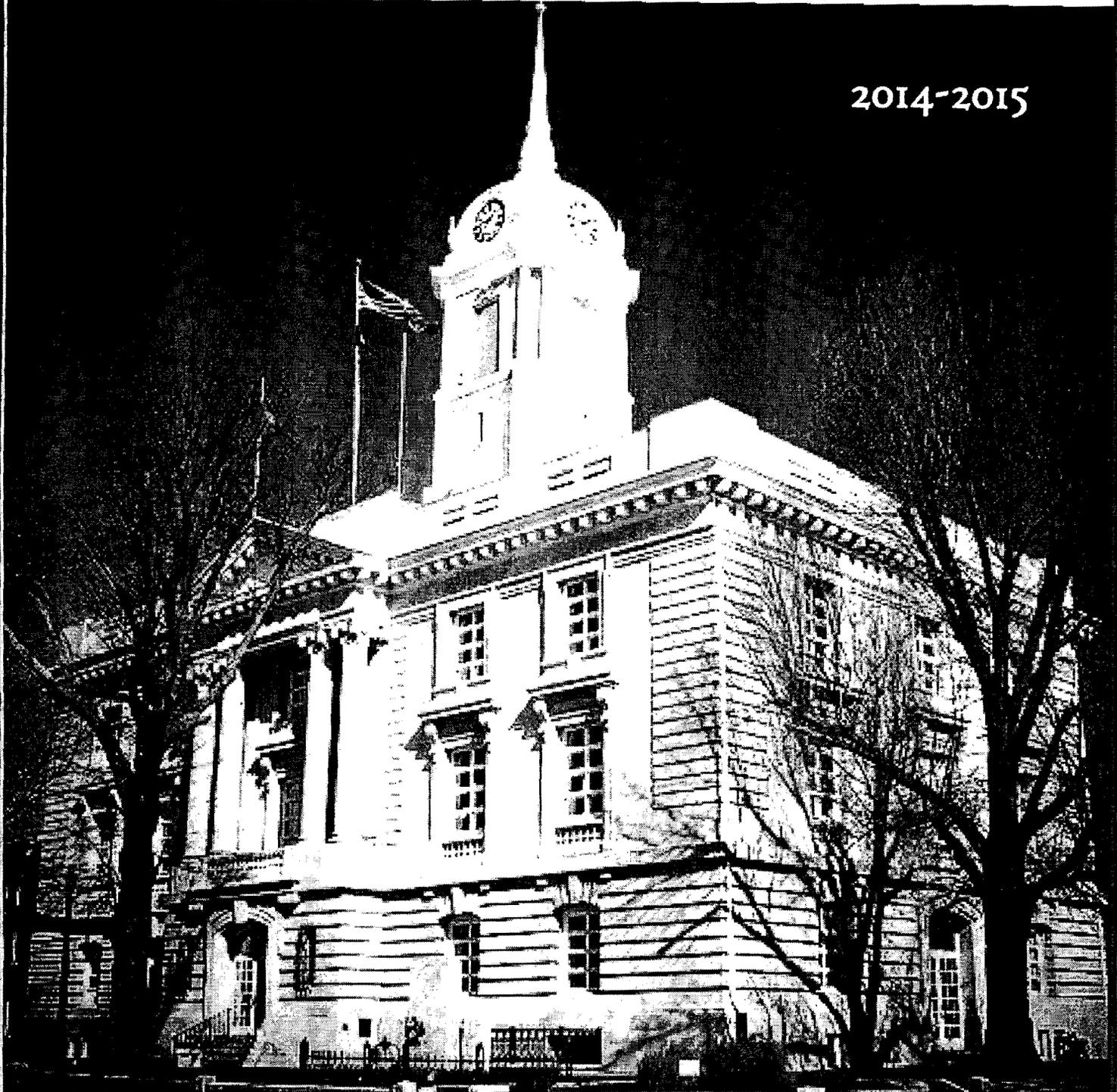


MAURY COUNTY, TENNESSEE

2014-2015



OPERATING BUDGET

MAURY COUNTY, TENNESSEE

TABLE OF CONTENTS

2014/2015

<u>Page(s)</u>	<u>Content</u>
A - A-1	State of Tennessee Approval Letter
1 - 44	July 2014 County Uniform Chart of Accounts
45	2014/2015 Index of Contents
46 - 48	Resolution 08-14-01S: Non-Profit
49 - 50	Resolution 08-14-02S: School and School Food Service
51 - 56	Resolution 08-14-03S: County Appropriations
57	Resolution 08-14-04S: County Tax Levy
58	Debt Summary
59	Assessed Valuation and Tax Rate Trend
60	101 County General Fund Cover
61 - 65	101 County General Fund Revenues
66 - 93	101 County General Fund Expenditures
94	122 Drug Control Fund Cover
95	122 Drug Control Fund Revenues
96	122 Drug Control Fund Expenditures
97	125 Adequate Facilities Fund Cover
98	125 Adequate Facilities Revenues
99	125 Adequate Facilities Expenditures
100	131 Highway & Public Works Fund Cover
101	131 Highway & Public Works Revenues
102 - 104	131 Highway & Public Works Expenditures
105	151 Debt Service Fund Cover
106	151 Debt Service Fund Revenues
107 - 108	151 Debt Service Fund Expenditures
109	176 Highway Capital Projects Fund Cover
110	176 Highway Capital Projects Fund Revenue
111	176 Highway Capital Projects Fund Expenditures
112	189 Other Capital Projects Fund Cover
113	189 Other Capital Projects Fund Revenues
114 - 116	189 Other Capital Projects Fund Expenditures
117	207 Solid Waste Disposal Fund Cover
118	207 Solid Waste Disposal Fund Revenues
119 - 121	207 Solid Waste Disposal Fund Expenditures
122	261 Central Maintenance Fund Cover
123	261 Central Maintenance Fund Revenues
124	261 Central Maintenance Fund Expenditures
125	School System Cover
126 - 136	General Purpose Fund Revenues & Expenditures
137 - 138	Food Service Fund Revenues & Expenditures
139	Water System Cover
140 - 142	Water System Revenues & Expenditures



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
OFFICE OF STATE AND LOCAL FINANCE
SUITE 1600 JAMES K. POLK STATE OFFICE BUILDING
505 DEADERICK STREET
NASHVILLE, TENNESSEE 37243-1402
PHONE (615) 401-7872
FAX (615) 741-5986

August 14, 2014

Honorable James Bailey, Mayor
Maury County
Maury County Courthouse, Room 101
Columbia, TN 38401

Dear Mayor Bailey:

This letter acknowledges receipt of a certified copy of Maury County's (the "County") 2015 fiscal year budget. The budget information received represents the County's assertions of its financial condition that may or may not reflect the current or future financial condition of the County.

We have reviewed the County's budget and have determined that projected revenues and other available funds appear sufficient to meet anticipated expenditures. Our review of the budget is based solely on the information we have received and is for the purpose of determining that the budget, as presented to this office, appears to be balanced and to appropriate sufficient monies to pay all outstanding debt service. With regard to programs included in the budget such as education, roads, and corrections, we have not made any attempt to determine that the local government has complied with specific program statutes or guidelines, or with any financing requirements prescribed by any state or federal agency. A property tax rate may be included in this budget, and we would recommend that local government officials be certain that all program requirements have been met before initiating the tax collection process.

This letter constitutes approval, by this Office, for the County's 2015 fiscal year budget as adopted by the Governing Body.

Utility Revenues

T.C.A. § 7-34-115(a) requires that user rates, fees, and charges be sufficient to meet the actual costs of providing services which includes depreciation as an operating expense and debt service. For fiscal year 2015, total costs are budgeted to exceed total revenues for the Water Fund by \$229,159. The Water Fund is, however, projected to post a positive change in net position of \$77,392.

Meeting this sufficiency requirement is of particular importance since recent legislation that removes the authority for a local government to subsidize a public works system with tax revenues became effective April 4, 2014 (Public Chapter 628). When the County reviews its utility's rates, it should ensure they are sufficient to at least pay their total costs pursuant to State statutes. Services to citizens may become impaired if sufficient rates are not charged to cover the costs of the service. The County should report the outcome of the review to this Office with its fiscal year 2016 budget.

Table 1 illustrates the impact of planned spending with the current rate structure.

Statement of Sufficient Revenues/Rate Test

Operating Revenue	\$ 3,451,200
Nonoperating Revenue	<u>43,600</u>
Total Revenue	\$ 3,494,800
Operating Expenses including Depreciation	3,208,955
Debt Service	<u>515,004</u>
Insufficient Revenues to Cover Total Costs	\$ (229,159)

Based on the information presented in the budget the County does not appear to have sufficient monies budgeted to cover its projected total costs during fiscal year 2015 for the Water Fund.

Sincerely,



Sandra Thompson
Director of the Office of State and Local Finance

Cc: Mr. Jim Arnette, Director of Local Government Audit, COT

COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

FUND/ENTITY ACCOUNT NUMBERING SYSTEM

				(OPTIONAL FIELDS)		
Fund/Entity	Account	Expend. Object		Sub-fund/ Project	Location/ Cost Center	Program
_____	_____	_____		_____	_____	_____

FIELD NO. 1 - FUND/ENTITY NO.

- 1 ___ Governmental Funds
- 2 ___ Proprietary Funds
- 3 ___ Fiduciary Funds.
- 8 ___ Data Groups
- 9 ___ Other Entities

FIELD NO. 2 - ACCOUNT NO.

- 10000 - 14999 Assets
- 15000 - 19999 Deferred Outflows of Resources
- 20000 - 29919 Liabilities
- 29920 - 29999 Deferred Inflows of Resources
- 30000 - 39999 Equity
- 40000 - 49999 Revenues and Other Sources
(Expenditure/Expense Functions)
- 50000 - 59999 General Government
- 60000 - 69999 Highways
- 70000 - 79999 Education
- 80000 - 89999 Debt Service
- 90000 - 99999 Capital Projects

FIELD NO. 3 - EXPENDITURE/EXPENSE OBJECT CLASSIFICATIONS

- 1 ___ Personal Services
- 2 ___ Employee Benefits
- 3 ___ Contracted Services
- 4 ___ Supplies and Materials
- 5 ___ Other Charges
- 6 ___ Debt Service
- 7 ___ Capital Outlay

COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

FIELD NO. 1 - FUND/ENTITY NO.

<u>Fund/ Entity No.</u>	<u>Fund/Entity No.</u>
	Governmental
101	General
	Special Revenue
111	Urban Services
112	Courthouse and Jail Maintenance
113	Juvenile Services
114	Law Library
115	Public Library
116	Solid Waste/Sanitation
117	Health Department
118	Ambulance Service
119	Industrial/Economic Development
120	Local Purpose Tax
121	Special Purpose
122	Drug Control
123	Sports and Recreation
124	Agriculture Center
125	Adequate Facilities/Development Tax
127	(Other General Government Special Revenue Fund)
128	Other Special Revenue Fund
129	Constitutional Officers - Fees
130	Unemployment Compensation
131	Highway/Public Works
132	Bridge
133	Public Works
134 to 139	(Other Highway Special Revenue funds)
141	General Purpose School
142	School Federal Projects
143	Central Cafeteria
144	School Transportation
145	Other Education Special Revenue
146	Extended School Program
147 to 149	(Other Education Special Revenue funds)
	Debt Service
151	General Debt Service
152	Rural Debt Service
153	Industrial Debt Service

COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

Fund/
Entity
No.

Fund/Entity No.

Debt Service (Cont.)

154	Special Debt Service
155	Hospital Debt Service
156	Education Debt Service
157	School Bond Trust
158 to 169	(Other Debt Service funds)

Capital Project

171	General Capital Projects
172	Community Development/Industrial Park
173	Sanitation Projects
174	Nursing Home Projects
175	HUD Grant Projects
176	Highway Capital Projects
177	Education Capital Projects
178 to 188	(Other Capital Project funds)
189	Other Capital Projects

Permanent

191	Endowment
192 to 199	(Other Permanent Funds)

Proprietary

Enterprise

201	Hospital
202	Nursing Home
203	Hospital and Nursing Home
204	Public Utility
205	Ambulance Service
206	County Farm
207	Solid Waste Disposal
208	Emergency Communications District
209 to 258	(Other Enterprise funds)
259	Other Enterprise Operations

Internal Service

261	Central Maintenance/Garage
262	Central Supply
263	Self-Insurance
264	Employee Insurance No. 1

COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

Fund/
Entity
No.

Fund/Entity No.

Internal Service (Cont.)

265	Employee Insurance No. 2
266	Workers' Compensation
267	Unemployment Compensation
268 to 299	(Other Internal Service funds)

Fiduciary

Other Trust

331	Pension Trust
332	Indigent Care Trust
333	Private Purpose Trust
334	Other Employee Trust No. 1
335	Other Employee Trust No. 2
336 to 349	(Other Trust funds)

Agency

351	Cities - Sales Tax
352	Cities - Property Tax
353	Watershed District
354	Special School District
355	City School ADA - No. 1
356	City School ADA - No. 2
357	Joint Venture
358	Deferred Compensation
359	Community Development - Agency
360	Arbitrage Rebate
361	Constitutional Officers - Agency
362	Other Agency Fund
363	Judicial District Drug
364	District Attorney General
365 to 379	(Other Agency funds)

Data Groups

801	Capital Assets
802	General Long-term Debt
803	Capital Assets - School Department

COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

Fund/
Entity
No.

Fund/Entity No.

Other Accounting Entities

901	County Clerk
902	Circuit Court Clerk
903	Criminal Court Clerk
904	General Sessions Court Clerk
905	Clerk and Master
906	Juvenile Court Clerk
907	Probate Court Clerk
908	County Register
909	County Sheriff
920	Payroll Clearing Account No. 1
921	Payroll Clearing Account No. 2
999	County Trustee

COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

FIELD NO. 2 - ACCOUNT NUMBER

GENERAL LEDGER ACCOUNTS

<u>Acct No.</u>	<u>Description</u>	
ASSETS		
11000	<u>Current Assets</u> -----	Control Account
11100	Cash -----	Description Account
11110	Petty Cash	
11120	Cash on Hand	
11130	Cash in Bank	
11140	Cash with Trustee	
11150	Cash with Paying Agents	
11160	Cash with State - Public Health	
11170	Cash Equivalents	
11180	Cash with Clerks, Register and Sheriff	
11190	Cash with Boards, Agencies and Commissions	
11200	Inventories	
11300	Investments	
11310	Unamortized Discounts on Investments	
11320	Unamortized Premiums on Investments	
11400	Receivables -----	Description Account
11405	Electronic Payment Fees - Receivable	
11410	Accounts Receivable	
11420	Allowance for Uncollectables (contra-account)	
11430	Due from Other Governments	
11440	Due from Other Funds	
11441	Due from Primary Government	
11442	Due from Component Units	
11450	Bond Proceeds Receivable	
11460	Note Proceeds Receivable	
11470	Due from Joint Ventures (Governmental Funds Only)	
11500	Property Taxes Receivable	
11510	Allowance for Uncollectable Property Taxes (contra-account)	
11600	Prepaid Items	
11700	Travel Advances	
11800	Notes Receivable - Current	
11810	Accrued Interest Receivable	
11820	Cash Shortage	
11850	Investment in Joint Venture (Proprietary Funds Only)	
11890	Other Current Assets	
11900	Advances to Other Funds	

COUNTY UNIFORM CHART OF ACCOUNTS

**Revised
July 2014**

Acct
No.

Description

ASSETS (Cont.)

12000	<u>Non-current Assets</u> -----	Control Account
12100	<u>Restricted Assets</u> -----	Description Account
12105	Customer Deposits	
12110	Revenue Bond Operations and Maintenance Account	
12115	Revenue Bond Construction Account	
12120	Revenue Bond Current Debt Service Account	
12125	Revenue Bond Future Debt Service Account	
12130	Revenue Bond Renewal and Replacement Account	
12135	Amounts Held in Trust for Closure and Postclosure Care Costs	
12140	Other Restricted Assets	
12200	Notes Receivable - Long-term	
13000	<u>Capital Assets</u> -----	Control Account
13100	Landfill Facilities and Development	
13110	Accumulated Depreciation - Landfill Facilities and Development	
13200	Land	
13250	Intangible Assets – Indefinite Life	
13300	Buildings and Improvements	
13310	Accumulated Depreciation - Buildings and Improvements	
13400	Infrastructure	
13410	Accumulated Depreciation - Infrastructure	
13500	Furniture and Fixtures	
13510	Accumulated Depreciation - Furniture and Fixtures	
13600	Net Investment in Joint Venture	
13700	Machinery and Equipment	
13710	Accumulated Depreciation - Machinery and Equipment	
13800	Construction in Progress	
13850	Intangible Assets	
13855	Accumulated Amortization – Intangible Assets	
13900	Other Capital Assets	
13910	Accumulated Depreciation - Other Capital Assets	
14000	<u>Other Debits</u> -----	Control Account
14100	Estimated Revenues	
14200	Unliquidated Encumbrances (Control)	
14310	Undistributed Warrants	
14320	Outstanding Warrants	
14500	Expenditures - Current Year (Control)	
14510	Other Financing Uses (Control)	
14600	Expenditures Charged to Reserve for Prior Year's Encumbrances	
14700	Amount Available in Debt Service Funds	

COUNTY UNIFORM CHART OF ACCOUNTS

**Revised
July 2014**

<u>Acct No.</u>	<u>Description</u>	
LIABILITIES (Cont.)		
21360	Garnishments and Levies	
21370	Extension Service Payroll Deduction	
21380	Credit Union Deductions	
21390	Other Payroll Deductions	
21391	Company #1	
21392	Company #2	
21393	Company #3	
21395	Accrued Leave - Current	
21400	Other Payables -----	Description Account
21405	Cash Overdraft	
21410	Contracts Payable	
21420	Retainage Payable	
21430	Claims and Judgments Payable	
21435	Termination Benefits Payable - Current	
21440	Accrued Interest Payable	
21450	Future Compensation Payable	
21460	Other Withholding Taxes	
21500	Due to Other Funds	
21510	Due to Primary Government	
21520	Due to Component Units	
21530	Due to State of Tennessee	
21540	Due to Cities	
21550	Due to Other Taxing Units	
21560	Due to Litigants, Heirs, and Others	
21580	Due to Joint Ventures	
21600	Advances Payable to Other Funds	
21610	Advances Payable to Other Governmental Units	
21700	Bonds Payable – Current -----	Description Account
21710	Matured Bonds Payable	
21720	Revenue Bonds Payable	
21730	General Obligation Bonds Payable	
21750	Matured Interest on Bonds	
21760	Accrued Interest Payable	
21800	Notes Payable – Current -----	Description Account
21810	Revenue Anticipation Notes Payable	
21811	Bond Anticipation Notes Payable	
21812	Capital Outlay Notes Payable	
21820	Other Notes Payable	
21830	Other Loans Payable	
21850	Capital Leases Payable – Current	

COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

Acct No.	<u>Description</u>	
LIABILITIES (Cont.)		
21870	Accrued Liability for Landfill Closure/Postclosure Care Costs - Current	
21900	Other Current Liabilities	
21950	Current Liabilities Payable From -----	Description Account
	Restricted Assets	
21951	Customer Deposits Payable	
21952	Revenue Bonds Payable	
21953	Accrued Interest Payable	
21954	Other Payables From Restricted Assets	
22000	<u>Other Liabilities</u> -----	Control Account
22500	Accrued Liability for Landfill Closure/Postclosure Care Costs (Proprietary Funds Only)	
23000	<u>Due to State of Tennessee</u> -----	Control Account
23100	Department of Revenue -----	Description Account
23110	State Business Tax	
23111	Litigation Tax	
23120	County Officials' Retirement Tax	
23130	Sales Tax	
23140	Realty Transfer and Mortgage Tax	
23150	Marriage Tax	
23160	Motor Vehicle Registration	
23170	Title Applications	
23180	Criminal Injuries Compensation Tax	
23190	Felony Bond Forfeitures – CIC	
23191	Administrative Fees – Court Appointed Counsel	
23200	Wildlife Resources Agency -----	Description Account
23210	Game and Fish Licenses	
23220	Game and Fish Fines and Costs	
23300	Secretary of State - Notary Commissions	
23400	Department of Safety	
23500	Department of Corrections	
23600	Tennessee Bureau of Investigation	
23700	Alcoholic Beverage Commission	
23800	Motor Vehicle Enforcement	
23810	Public Service Commission	
23900	Other Funds Due State	
24000	<u>Due to County Trustee</u> -----	Control Account
24100	Taxes -----	Description Account
24110	County Business Tax	
24120	Beer Tax	
24130	Wheel Tax	

COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

Acct No.	<u>Description</u>	
LIABILITIES (Cont.)		
24140	Litigation Tax - General	
24150	Litigation Tax - Special Purpose	
24160	Delinquent Taxes	
24170	Hotel/Motel Tax	
24190	Other Local Option Taxes	
24200	Licenses and Permits -----	Description Account
24210	Marriage Licenses	
24220	Beer Permits	
24230	Mobile Home Licenses	
24240	Cable TV Franchise	
24250	Building Permits	
24260	Electrical Permits	
24270	Plumbing Permits	
24280	Food Handling Permits	
24300	Fines and Costs -----	Description Account
24310	County Fines	
24320	Juvenile Fines	
24330	Drug Fines	
24331	County Drug Court Fee	
24340	County Game and Fish Fines	
24350	Judicial Commissioner Fees	
24360	Officers Costs	
24370	Jail Fees	
24371	Interpreter Fee	
24380	District Attorney General Fees	
24400	Other Collections Due County -----	Description Account
24410	Copy and Other Fees	
24420	Vending Machine Collections	
24490	Other Collections	
25000	<u>Due to Cities</u> -----	Control Account
25100	Taxes -----	Description Account
25110	City Delinquent Taxes	
25120	City Hotel/Motel Tax	
25200	Fines and Costs -----	Description Account
25210	City Fines	
25220	Drug Fines	
25230	Officers Costs	
25300	Other Collections Due Cities	
26000	<u>Due to Litigants, Heirs, and Others</u> -----	Control Account
26100	Court Funds and Costs	

COUNTY UNIFORM CHART OF ACCOUNTS

**Revised
July 2014**

Acct No.	<u>Description</u>	
LIABILITIES (Cont.)		
26200	Officers' Costs - Non-county	
26300	Alimony/Child Support	
26310	Publications	
26315	Contributions - Organ Donation Program	
26400	Deposits	
26510	Attorney Fees - Delinquent Tax	
26520	District Attorney General Fees	
26600	Witness Fees	
26700	Cash Bonds	
26800	Executions	
26900	Work Release	
27000	<u>Long-term Liabilities</u> -----	Control Account
27050	Advances from Other Funds	
27100	General Obligation Bonds Payable - Long-term	
27200	Revenue Bonds Payable - Long-term	
27210	Unamortized Premiums on Debt	
27220	Unamortized Discounts on Debt	
27300	Bond Anticipation Notes Payable	
27400	Capital Outlay Notes Payable - Long-term	
27450	Other Notes Payable - Long-term	
27500	Capital Leases Payable - Long-term	
27600	Accrued Leave - Long-term	
27650	Termination Benefits Payable - Long-term	
27700	Accrued Liability for Landfill Closure/Postclosure Care Costs	
27800	Other Loans Payable - Long-term	
27900	Other Long-term Liabilities	
28000	<u>Other Credits</u> -----	Control Account
28100	Appropriations (Control)	
28310	Undistributed Taxes	
28311	Undistributed Taxes Paid in Advance	
28315	Undistributed Taxes - Discount	
28320	Warrants Payable	
28500	Revenues (Control)	
28510	Other Financing Sources (Control)	
28600	<u>Payments from Other Individuals/Departments</u> -----	Control Account
28610	FICA and Income Tax Payments	
28620	Health Insurance Payments	
28630	Future Compensation Payable	
28640	Retirement Contribution Payments	
28650	Cafeteria Salaries and Benefits	

COUNTY UNIFORM CHART OF ACCOUNTS

**Revised
July 2014**

<u>Acct No.</u>	<u>Description</u>	
DEFERRED INFLOWS OF RESOURCES		
29900	Fee/Commission Account	
29910	Commission Transfers	
29920	<u>Deferred Inflows of Resources</u> -----	Control Account
29925	Accumulated Increase in Fair Value of Hedging Derivatives	
29930	Deferred Gain on Sale-Leaseback	
29935	Deferred Taxes Received in Advance	
29940	Deferred Current Property Taxes	
29945	Deferred Delinquent Property Taxes	
29950	Deferred Grants Received in Advance	
29955	Deferred Service Concession Arrangement Receipts	
29960	Deferred Amount on Refunding	
29970	Deferred Amount – Regulated Activities	
29990	Other Deferred/Unavailable Revenue	
EQUITY		
34000	<u>Fund Balances</u> -----	Control Account
34100	Encumbrances -----	Description Account
34110	Encumbrances - Current Year	
34120	Encumbrances - Prior Year	
	(These are non-reporting accounts – for internal purposes only)	
34200	<u>Nonspendable</u> -----	Description Account
34210	Endowments	
34220	Inventory	
34230	Long-term Notes Receivable	
34240	Prepaid Items	
34500	<u>Restricted</u> -----	Description Account
34510	Restricted for General Government	
34515	Restricted for Finance	
34520	Restricted for Administration of Justice	
34525	Restricted for Public Safety	
34530	Restricted for Public Health and Welfare	
34535	Restricted for Social, Cultural, and Recreational Services	
34540	Restricted for Agriculture and Natural Resources	
34545	Restricted for Other Operations	
34550	Restricted for Highways/Public Works	
34555	Restricted for Education	
34560	Restricted for Instruction	
34565	Restricted for Support Services	
34570	Restricted for Operation of Non-Instructional Services	
34575	Restricted for Capital Outlay	

COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

Acct
No.

Description

EQUITY (Cont.)

34580	Restricted for Debt Service	
34585	Restricted for Capital Projects	
34590	Restricted for Other Purposes	
34600	Committed -----	Description Account
34610	Committed for General Government	
34615	Committed for Finance	
34620	Committed for Administration of Justice	
34625	Committed for Public Safety	
34630	Committed for Public Health and Welfare	
34635	Committed for Social, Cultural, and Recreational Services	
34640	Committed for Agriculture and Natural Resources	
34645	Committed for Other Operations	
34650	Committed for Highways/Public Works	
34655	Committed for Education	
34660	Committed for Instruction	
34665	Committed for Support Services	
34670	Committed for Operation of Non-Instructional Services	
34675	Committed for Capital Outlay	
34680	Committed for Debt Service	
34685	Committed for Capital Projects	
34690	Committed for Other Purposes	
34700	Assigned -----	Description Account
34710	Assigned for General Government	
34715	Assigned for Finance	
34720	Assigned for Administration of Justice	
34725	Assigned for Public Safety	
34730	Assigned for Public Health and Welfare	
34735	Assigned for Social, Cultural, and Recreational Services	
34740	Assigned for Agriculture and Natural Resources	
34745	Assigned for Other Operations	
34750	Assigned for Highways/Public Works	
34755	Assigned for Education	
34760	Assigned for Instruction	
34765	Assigned for Support Services	
34770	Assigned for Operation of Non-Instructional Services	
34775	Assigned for Capital Outlay	
34780	Assigned for Debt Service	
34785	Assigned for Capital Projects	
34790	Assigned for Other Purposes	
39000	Unassigned	

COUNTY UNIFORM CHART OF ACCOUNTS

**Revised
July 2014**

Acct
No.

Description

EQUITY (Cont.)

39100	<u>Net Position</u> -----	Control Account
39110	Net Investment in Capital Assets	
39120	Net Position – Restricted -----	Description Account
39121	Restricted for Purpose No. 1	
39122	Restricted for Purpose No. 2	
39123	Restricted for Purpose No. 3	
39124	Restricted for Purpose No. 4	
39125	Restricted for Purpose No. 5	
39126	Restricted for Purpose No. 6	
39127	Restricted for Purpose No. 7	
39128	Restricted for Purpose No. 8	
39129	Restricted for Purpose No. 9	
39130	Restricted for Purpose No. 10	
39131	Restricted for Purpose No. 11	
39132	Restricted for Purpose No. 12	
39133	Restricted for Purpose No. 13	
39134	Restricted for Purpose No. 14	
39135	Restricted for Purpose No. 15	
39900	Net Position – Unrestricted	
39996	Reclassification	
39997	Restatement	
39999	Prior-period Adjustment	

COUNTY UNIFORM CHART OF ACCOUNTS

**Revised
July 2014**

REVENUE CLASSIFICATIONS

40000	Local Taxes		
41000	Licenses and Permits		
42000	Fines, Forfeitures, and Penalties		
43000	Charges for Current Services		
44000	Other Local Revenues		Control
45000	Fees Received from County Officials		Accounts
46000	State of Tennessee		
47000	Federal Government		
48000	Other Governments and Citizens Groups		
49000	Other Sources (non-revenue)		

DETAILED REVENUE ACCOUNTS

REVENUE ACCOUNT - A detailed revenue account, as used in this Chart of Accounts, is defined as any account which is not indicated as a "Description Account" or a "Control Account."

Acct No.	<u>Description</u>	
40000	<u>Local Taxes</u> -----	Control Account
40100	County Property Taxes -----	Description Account
40110	Current Property Tax	
40115	Discount on Property Taxes	
40120	Trustee's Collections - Prior Year	
40125	Trustee's Collections - Bankruptcy	
40130	Circuit Clerk/Clerk and Master Collections - Prior Years	
40140	Interest and Penalty	
40150	Pickup Taxes	
40161	Payments in-Lieu-of Taxes - T.V.A.	
40162	Payments in-Lieu-of Taxes - Local Utilities	
40163	Payments in-Lieu-of Taxes - Other	
40200	County Local Option Taxes -----	Description Account
40210	Local Option Sales Tax	
40220	Hotel/Motel Tax	
40230	Local Amusement Tax	
40240	Wheel Tax	
40250	Litigation Tax - General	
40260	Litigation Tax - Special Purpose	
40265	Litigation Tax - Office of Public Defender	
40266	Litigation Tax - Jail, Workhouse, or Courthouse	
40267	Litigation Tax - Victim-Offender Mediation Center	
40268	Litigation Tax - Courthouse Security	
40270	Business Tax	

COUNTY UNIFORM CHART OF ACCOUNTS

**Revised
July 2014**

Acct
No.

Description

DETAILED REVENUE ACCOUNTS (Cont.)

40275	Mixed Drink Tax	
40280	Mineral Severance Tax	
40285	Adequate Facilities/Development Tax	
40290	Other County Local Option Taxes	
40300	Statutory Local Taxes -----	Description Account
40320	Bank Excise Tax	
40330	Wholesale Beer Tax	
40331	Beer Privilege Tax	
40340	Coal Severance Tax	
40350	Interstate Telecommunications Tax	
40390	Other Statutory Local Taxes	
40600	City/School District Property Taxes -----	Description Account
40610	Current Property Tax	
40620	Prior Year's Property Tax	
40630	Interest and Penalty	
40640	Pickup Taxes	
40650	Payments in-Lieu-of Taxes	
40700	City Local Option Taxes -----	Description Account
40710	Local Option Sales Tax	
40720	Hotel/Motel Tax	
40730	Local Amusement Tax	
40740	Business Tax	
41000	<u>Licenses and Permits</u> -----	Control Account
41100	Licenses -----	Description Account
41110	Marriage Licenses	
41120	Animal Registration	
41130	Animal Vaccination	
41140	Cable TV Franchise	
41150	Mobile Home Licenses	
41500	Permits -----	Description Account
41510	Beer Permits	
41520	Building Permits	
41530	Electrical Permits	
41540	Plumbing Permits	
41550	Food Handling Permits	
41590	Other Permits	
42000	<u>Fines, Forfeitures, and Penalties</u> -----	Control Account
42100	Circuit Court -----	Description Account
42110	Fines	
42111	Fines for Littering	

COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

Acct
No.

Description

DETAILED REVENUE ACCOUNTS (Cont.)

42120	Officers Costs	
42130	Game and Fish Fines	
42140	Drug Control Fines	
42141	Drug Court Fees	
42150	Jail Fees	
42151	Interpreter Fee	
42160	District Attorney General Fees	
42170	Judicial Commissioner Fees	
42180	DUI Treatment Fines	
42190	Data Entry Fee – Circuit Court	
42191	Courtroom Security Fee	
42192	Victims Assistance Assessments	
42200	Criminal Court -----	Description Account
42210	Fines	
42220	Officers Costs	
42230	Game and Fish Fines	
42240	Drug Control Fines	
42241	Drug Court Fees	
42250	Jail Fees	
42251	Interpreter Fee	
42260	District Attorney General Fees	
42270	Judicial Commissioner Fees	
42280	DUI Treatment Fines	
42290	Data Entry Fee – Criminal Court	
42291	Courtroom Security Fee	
42292	Victims Assistance Assessments	
42300	General Sessions Court -----	Description Account
42310	Fines	
42311	Fines for Littering	
42320	Officers Costs	
42330	Game and Fish Fines	
42340	Drug Control Fines	
42341	Drug Court Fees	
42350	Jail Fees	
42351	Interpreter Fee	
42360	District Attorney General Fees	
42370	Judicial Commissioner Fees	
42380	DUI Treatment Fines	
42390	Data Entry Fee – General Sessions Court	
42391	Courtroom Security Fee	

COUNTY UNIFORM CHART OF ACCOUNTS

**Revised
July 2014**

Acct
No.

Description

DETAILED REVENUE ACCOUNTS (Cont.)

42392	Victims Assistance Assessments	
42400	Juvenile Court -----	Description Account
42410	Fines	
42411	Fines for Littering	
42420	Officers Costs	
42430	Game and Fish Fines	
42440	Drug Control Fines	
42441	Drug Court Fees	
42450	Jail Fees	
42451	Interpreter Fee	
42460	District Attorney General Fees	
42470	Judicial Commissioner Fees	
42480	DUI Treatment Fines	
42490	Data Entry Fee – Juvenile Court	
42491	Courtroom Security Fee	
42492	Victims Assistance Assessments	
42500	Chancery Court -----	Description Account
42520	Officers Costs	
42530	Data Entry Fee – Chancery Court	
42591	Courtroom Security Fee	
42600	Other Courts - In-county -----	Description Account
42610	Fines	
42611	Fines for Littering	
42620	Officers Costs	
42630	Game and Fish Fines	
42640	Drug Control Fines	
42641	Drug Court Fees	
42650	Jail Fees	
42651	Interpreter Fee	
42660	District Attorney General Fees	
42670	DUI Treatment Fines	
42700	Courts in Other District Counties -----	Description Account
42760	District Attorney General Fees	
42800	Judicial District Drug Program -----	Description Account
42810	Fines	
42865	Drug Task Force Forfeitures and Seizures	
42870	Data Entry Fee – Other Courts	
42871	Courtroom Security Fee	
42872	Victims Assistance Assessments	
42900	Other Fines, Forfeitures, and Penalties -----	Description Account

COUNTY UNIFORM CHART OF ACCOUNTS

**Revised
July 2014**

Acct
No.

Description

DETAILED REVENUE ACCOUNTS (Cont.)

42910	Proceeds from Confiscated Property	
42990	Other Fines, Forfeitures, and Penalties	
43000	<u>Charges for Current Services -----</u>	Control Account
43100	General Service Charges -----	Description Account
43101	Self-insurance Premiums/Contributions	
43102	Other Employee Benefit Charges/Contributions	
43103	Sale of Methane Gas	
43104	Sale of Electricity	
43105	Sale of Steam	
43106	Commercial and Industrial Waste Collection Charge	
43107	Residential Waste Collection Charge	
43108	Convenience Waste Centers Collection Charge	
43109	Transfer Waste Stations Collection Charge	
43110	Tipping Fees	
43111	Surcharge - State	
43112	Surcharge - Host Agency	
43113	Surcharge - General	
43114	Solid Waste Disposal Fee	
43115	Water Treatment Charges	
43116	Surcharge - Waste Tire Disposal	
43120	Patient Charges	
43130	Past Due Collections - Ambulance	
43140	Zoning Studies	
43150	Death Certificates	
43160	Loaner Program	
43170	Work Release Charges for Board	
43180	Health Department Collections	
43190	Other General Service Charges	
43191	Water Sales	
43192	Forfeited Discounts	
43193	Water Tap Sales	
43194	Service Charges	
43195	Backflow Charges	
43196	Sales Tax Discount	
43300	<u>Fees -----</u>	Description Account
43310	Airport Fees	
43320	Subdivision Lot Fees	
43330	Engineer Review Fees	
43340	Recreation Fees	
43350	Copy Fees	

COUNTY UNIFORM CHART OF ACCOUNTS

**Revised
July 2014**

Acct
No. Description

DETAILED REVENUE ACCOUNTS (Cont.)

43360	Library Fees	
43365	Archives and Records Management Fee	
43366	Greenbelt Late Application Fee	
43370	Telephone Commissions	
43380	Vending Machine Collections	
43381	Tourism Fees	
43390	Constitutional Officers' Fees and Commissions	
43391	Special Commissioner Fees/Special Master Fees	
43392	Data Processing Fee – Register	
43393	Probation Fees	
43394	Data Processing Fee - Sheriff	
43395	Sexual Offender Registration Fee – Sheriff	
43396	Data Processing Fee - County Clerk	
43397	Subscription and Document Retrieval Fee - Circuit	
43398	Subscription and Document Retrieval Fee - Chancery	
43500	Education Charges -----	Description Account
43511	Tuition - Regular Day Students	
43512	Tuition - Adult Education	
43513	Tuition - Summer School	
43514	Tuition - Other Governments	
43515	Tuition - Other State Systems	
43516	Tuition - Out-of-state Systems	
43517	Tuition - Other	
43521	Lunch Payments - Children	
43522	Lunch Payments - Adults	
43523	Income from Breakfast	
43524	Special Milk Sales	
43525	A la Carte Sales	
43531	Transportation - Other State Systems	
43532	Transportation - Out-of-state Systems	
43533	Transportation from Individuals	
43541	Contract for Administrative Services With Other LEA's	
43542	Contract for Instructional Services With Other LEA's	
43543	Contract for Student Support Services With Other LEA's	
43544	Contract for Instructional Staff Support With Other LEA's	
43545	Contract for Operation and Maintenance Services With Other LEA's	
43546	Contract for Food Services With Other LEA's	
43547	Contract for Non-Instructional Services With Other LEA's	
43551	School Based Health Services - FFS	
43570	Receipts from Individual Schools	

COUNTY UNIFORM CHART OF ACCOUNTS

**Revised
July 2014**

Acct
No.

Description

DETAILED REVENUE ACCOUNTS (Cont.)

43581	Community Service Fees - Children	
43582	Community Service Fees - Adults	
43583	TBI Criminal Background Fee	
43990	Other Charges for Services	
44000	<u>Other Local Revenues</u> -----	Control Account
44100	Recurring Items -----	Description Account
44110	Investment Income	
44120	Lease/Rentals	
44130	Sale of Materials and Supplies	
44131	Commissary Sales	
44135	Sale of Gasoline	
44140	Sale of Maps	
44145	Sale of Recycled Materials	
44146	E-Rate Funding	
44150	Sale of Animals/Livestock	
44160	Retirees' Insurance Payments	
44161	Cobra Insurance Payments	
44165	Commodity Rebates	
44170	Miscellaneous Refunds	
44180	Expenditure Credits	
44500	Nonrecurring Items -----	Description Account
44510	Accrued Interest on Debt Issues	
44512	Gain on Retirement of Debt	
44513	Gain on Disposal of Property	
44514	Revenue from Joint Ventures (Governmental Funds Only)	
44515	Net Income from Joint Venture (Proprietary Funds Only)	
44530	Sale of Equipment	
44540	Sale of Property	
44550	Resale of Materials - T&I House	
44560	Damages Recovered from Individuals	
44570	Contributions and Gifts	
44580	Performance Bond Forfeitures	
44990	Other Local Revenues	
45000	<u>Fees Received From County Officials</u> -----	Control Account
45100	Excess Fees -----	Description Account
45110	County Clerk	
45120	Circuit Court Clerk	
45130	Criminal Court Clerk	
45140	General Sessions Court Clerk	
45150	Clerk and Master	

COUNTY UNIFORM CHART OF ACCOUNTS

**Revised
July 2014**

Acct
No.

Description

DETAILED REVENUE ACCOUNTS (Cont.)

45160	Juvenile Court Clerk	
45170	Probate Court Clerk	
45180	Register	
45190	Trustee	
45210	Other Officials	
45500	Fees In-Lieu-of Salary -----	Description Account
45510	County Clerk	
45520	Circuit Court Clerk	
45530	Criminal Court Clerk	
45540	General Sessions Court Clerk	
45550	Clerk and Master	
45560	Juvenile Court Clerk	
45570	Probate Court Clerk	
45580	Register	
45590	Sheriff	
45610	Trustee	
45620	Other Officials	
46000	<u>State of Tennessee</u> -----	Control Account
46100	General Government Grants -----	Description Account
46110	Juvenile Services Program	
46120	Airport Maintenance Program	
46130	Child Restraint Program	
46140	Aging Programs	
46150	Alternative School Program	
46160	State Reappraisal Grant	
46170	Solid Waste Grants	
46175	On-behalf Contributions for OPEB	
46190	Other General Government Grants	
46200	Public Safety Grants -----	Description Account
46210	Law Enforcement Training Programs	
46220	Drug Control Grants	
46230	Safe and Drug-free Schools and Communities	
46290	Other Public Safety Grants	
46300	Health and Welfare Grants -----	Description Account
46310	Health Department Programs	
46320	Public Health Nurses	
46390	Other Health and Welfare Grants	
46400	Public Works Grants -----	Description Account
46410	Bridge Program	
46420	State Aid Program	

COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

Acct
No.

Description

DETAILED REVENUE ACCOUNTS (Cont.)

46430	Litter Program	
46440	Tennessee Industrial Infrastructure Program	
46490	Other Public Works Grants	
46500	State Education Funds -----	Description Account
46511	Basic Education Program	
46515	Early Childhood Education	
46520	School Food Service	
46530	Energy Efficient School Initiative	
46550	Driver Education	
46570	Literacy Coordination	
46590	Other State Education Funds	
46591	Coordinated School Health	
46592	Internet Connectivity	
46593	Professional Development	
46594	Family Resource Centers	
46595	Statewide Student Management System (SSMS)	
46610	Career Ladder Program	
46611	Career Ladder Evaluators and Special Contracts	
46612	Career Ladder – Extended Contract	
46640	Vocational Equipment	
46720	Vocational Disadvantaged	
46750	Vocational Work Study	
46760	Adult Vocational	
46790	Other Vocational	
46800	Other State Revenues -----	Description Account
46810	Flood Control	
46820	Income Tax	
46821	Resort District Sales Tax	
46830	Beer Tax	
46835	Vehicle Certificate of Title Fees	
46840	Alcoholic Beverage Tax	
46850	Mixed Drink Tax	
46851	State Revenue Sharing - T.V.A.	
46860	Child Support Collections	
46870	Emergency Hospital - Prisoners	
46880	Board of Jurors	
46890	Prisoner Transportation	
46915	Contracted Prisoner Boarding	
46920	Gasoline and Motor Fuel Tax	
46930	Petroleum Special Tax	

COUNTY UNIFORM CHART OF ACCOUNTS

**Revised
July 2014**

Acct
No.

Description

DETAILED REVENUE ACCOUNTS (Cont.)

46940	Reappraisal Program Reimbursement	
46950	T.B.I. - Equipment Reimbursement	
46960	Registrar's Salary Supplement	
46970	State Shared Sales Tax – Cities	
46980	Other State Grants	
46981	Safe Schools	
46990	Other State Revenues	
47000	<u>Federal Government</u> -----	Control Account
47100	Federal Through State -----	Description Account
47111	USDA School Lunch Program	
47112	USDA - Commodities	
47113	Breakfast	
47114	USDA – Other	
47115	USDA Food Service Equipment Grant	
47120	Adult Education State Grant Program	
47131	Vocational Education - Basic Grants to States	
47132	Vocational - Consumer and Homemaker	
47133	Vocational Sex Bias	
47134	Vocational Displaced Homemakers	
47135	Community Based Organizations	
47139	Other Vocational	
47141	Title I Grants to Local Education Agencies	
47142	Innovative Education Program Strategies	
47143	Special Education - Grants to States	
47144	Education Edge	
47145	Special Education Preschool Grants	
47146	English Language Acquisition Grants	
47147	Safe and Drug-free Schools – State Grants	
47148	Rural Education	
47149	Education for Homeless Children and Youth	
47170	Appalachian Regional Commission	
47175	On-behalf Contributions for OPEB	
47180	Community Development	
47189	Eisenhower Professional Development State Grants	
47190	Title XX	
47210	Job Training Partnership Act	
47220	Civil Defense Reimbursement	
47230	Disaster Relief	
47235	Homeland Security Grants	
47240	Medicaid	

COUNTY UNIFORM CHART OF ACCOUNTS

**Revised
July 2014**

Acct
No.

Description

DETAILED REVENUE ACCOUNTS (Cont.)

47250	Law Enforcement Grants	
47311	Race to the Top - ARRA	
47590	Other Federal through State	
47600	Direct Federal Revenue -----	Description Account
47620	Police Service (Lake Area)	
47630	Public Law 874 - Maintenance and Operation	
47640	ROTC Reimbursement	
47650	Energy Grant	
47660	FHA Grant	
47670	Title VII - Bilingual Education	
47680	Forest Service	
47690	Medicare	
47700	Asset Forfeiture Funds	
47710	Public Safety Partnership and Community Policing – COPS	
47715	Tax Credit Bond Rebate	
47990	Other Direct Federal Revenue	
48000	<u>Other Governments and Citizens Groups</u> -----	Control Account
48100	Other Governments -----	Description Account
48110	Prisoner Board	
48120	Paving and Maintenance	
48130	Contributions	
48140	Contracted Services	
48600	Citizens Groups -----	Description Account
48610	Donations	
48990	Other	
49000	<u>Other Sources (non-revenue)</u> -----	Control Account
49100	Bonds Issued	
49200	Notes Issued	
49300	Capital Leases Issued	
49400	Refunding Debt Issued	
49410	Premiums on Debt Sold	
49500	Other Loans Issued	
49600	Proceeds from Sale of Capital Assets	
49700	Insurance Recovery	
49800	Transfers In	
49810	City General Fund Transfer	
49950	<u>Special Items (Revenues)</u> -----	Control Account
49951	Special Item (Revenue) – No. 1	
49952	Special Item (Revenue) – No. 2	
49953	Special Item (Revenue) – No. 3	

COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

Acct
No.

Description

DETAILED REVENUE ACCOUNTS (Cont.)

49954	Special Item (Revenue) – No. 4	
49955	Special Item (Revenue) – No. 5	
49960	<u>Extraordinary Items (Revenues)</u> -----	Control Account
49961	Extraordinary Item (Revenue) – No. 1	
49962	Extraordinary Item (Revenue) – No. 2	
49963	Extraordinary Item (Revenue) – No. 3	
49964	Extraordinary Item (Revenue) – No. 4	
49965	Extraordinary Item (Revenue) – No. 5	

COUNTY UNIFORM CHART OF ACCOUNTS

**Revised
July 2014**

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION

MAJOR CATEGORY - A major category, as used in this Chart of Accounts, is defined as any account which is not indicated as a "Description Account" or a "Control Account".

<u>Acct No.</u>	<u>Description</u>	
50000	<u>General County Operations</u>	Control Account
51000	General Government	Description Account
51100	County Commission	
51210	Board of Equalization	
51220	Beer Board	
51230	Budget and Finance Committee	
51240	Other Boards and Committees	
51300	County Mayor/Executive	
51310	Personnel Office	
51400	County Attorney	
51500	Election Commission	
51600	Register of Deeds	
51710	Development	
51720	Planning	
51730	Building	
51740	Engineering	
51750	Codes Compliance	
51760	Geographical Information Systems	
51800	County Buildings	
51810	Other Facilities	
51900	Other General Administration	
51910	Preservation of Records	
51920	Risk Management	
51930	Other Risk Management	
52000	Finance	Description Account
52100	Accounting and Budgeting	
52200	Purchasing	
52210	Central Stores	
52220	Central Services	
52300	Property Assessor's Office	
52310	Reappraisal Program	
52400	County Trustee's Office	
52500	County Clerk's Office	
52600	Data Processing	
52900	Other Finance	
53000	Administration of Justice	Description Account
53100	Circuit Court	

COUNTY UNIFORM CHART OF ACCOUNTS

**Revised
July 2014**

Acct
No.

Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

53110	Circuit Court Judge	
53120	Circuit Court Clerk	
53200	Criminal Court	
53300	General Sessions Court	
53310	General Sessions Judge	
53320	General Sessions Court Clerk	
53330	Drug Court	
53400	Chancery Court	
53500	Juvenile Court	
53510	Juvenile Court Judge	
53520	Juvenile Court Clerk	
53600	District Attorney General	
53610	Office of Public Defender	
53700	Judicial Commissioners	
53800	Probate Court	
53900	Other Administration of Justice	
53910	Probation Services	
53920	Courtroom Security	
53930	Victim Assistance Programs	
54000	Public Safety -----	Description Account
54110	Sheriff's Department	
54120	Special Patrols	
54130	Traffic Control	
54140	Wheel Tax Officer	
54150	Drug Enforcement	
54160	Administration of the Sexual Offender Registry	
54210	Jail	
54220	Workhouse	
54230	Correctional Incentive Program Improvements	
54240	Juvenile Services	
54250	Work Release Program	
54260	Commissary	
54310	Fire Prevention and Control	
54320	Rural Fire Protection	
54410	Civil Defense	
54420	Rescue Squad	
54430	Disaster Relief	
54490	Other Emergency Management	
54510	Inspection and Regulation	
54610	County Coroner/Medical Examiner	

COUNTY UNIFORM CHART OF ACCOUNTS

**Revised
July 2014**

Acct
No.

Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

54710	Public Safety Grants Program	
54900	Other Public Safety	
55000	Public Health and Welfare -----	Description Account
55110	Local Health Center	
55120	Rabies and Animal Control	
55130	Ambulance/Emergency Medical Services	
55140	Nursing Home	
55150	Maternal and Child Health Services	
55160	Dental Health Program	
55170	Alcohol and Drug Programs	
55180	Crippled Children Services	
55190	Other Local Health Services	
55310	Regional Mental Health Center	
55390	Appropriation to State	
55510	General Welfare Assistance	
55520	Aid to Dependent Children	
55530	Child Support	
55590	Other Local Welfare Services	
55710	Sanitation Management	
55720	Sanitation Education/Information	
55731	Waste Pickup	
55732	Convenience Centers	
55733	Transfer Stations	
55734	Problem Waste Centers	
55735	Bailing Centers	
55739	Other Waste Collection	
55751	Recycling Center	
55752	Compost Waste Center	
55753	Waste Incinerator	
55754	Landfill Operation and Maintenance	
55759	Other Waste Disposal	
55770	Postclosure Care Costs	
55900	Other Public Health and Welfare	
56000	Social, Cultural, and Recreational Services -----	Description Account
56100	Adult Activities	
56300	Senior Citizens Assistance	
56500	Libraries	
56700	Parks and Fair Boards	
56900	Other Social, Cultural, and Recreational	
57000	Agriculture and Natural Resources -----	Description Account

COUNTY UNIFORM CHART OF ACCOUNTS

**Revised
July 2014**

Acct
No.

Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

57100	Agricultural Extension Service	
57300	Forest Service	
57500	Soil Conservation	
57700	Flood Control	
57800	Storm Water Management	
57900	Other Agriculture and Natural Resources	
58000	Other Operations -----	Description Account
58110	Tourism	
58111	Tourism – Resort District	
58120	Industrial Development	
58130	Housing and Urban Development	
58190	Other Economic and Community Development	
58210	Public Transportation	
58220	Airport	
58300	Veterans' Services	
58400	Other Charges	
58500	Contributions to Other Agencies	
58600	Employee Benefits	
58700	Payments to Cities	
58900	Miscellaneous	
60000	<u>Highways</u> -----	Control Account
61000	Administration	
62000	Highway and Bridge Maintenance	
63100	Operation and Maintenance of Equipment	
63200	Workhouse/Penal Farm Operations	
63300	Ferry Operations	
63400	Quarry Operations	
63500	Asphalt Plant Operations	
63600	Traffic Control	
64000	Litter and Trash Collection	
65000	Other Charges	
66000	Employee Benefits	
68000	Capital Outlay	
70000	<u>Education</u> -----	Control Account
71000	Instruction -----	Description Account
71100	Regular Instruction Program	
71150	Alternative Instruction Program	
71200	Special Education Program	

COUNTY UNIFORM CHART OF ACCOUNTS

**Revised
July 2014**

Acct
No.

Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

71300	Vocational Education Program	
71400	Student Body Education Program	
71410	Education Edge	
71600	Adult Education Program	
71900	Other	
72000	Support Services -----	Description Account
72110	Attendance	
72120	Health Services	
72130	Other Student Support	
72210	Regular Instruction Program	
72215	Alternative Instruction Program	
72220	Special Education Program	
72230	Vocational Education Program	
72240	Education Edge	
72260	Adult Programs	
72290	Other Programs	
72310	Board of Education	
72320	Director of Schools	
72410	Office of the Principal	
72510	Fiscal Services	
72520	Human Services/Personnel	
72610	Operation of Plant	
72620	Maintenance of Plant	
72710	Transportation	
72810	Central and Other	
73000	Operation of Non-Instructional Services -----	Description Account
73100	Food Service	
73300	Community Services	
73400	Early Childhood Education	
76000	Capital Outlay -----	Description Account
76100	Regular Capital Outlay	
80000	<u>Debt Service</u> -----	Control Account
82100	Principal on Debt -----	Description Account
82110	General Government	
82120	Highways and Streets	
82130	Education	
82200	Interest on Debt -----	Description Account
82210	General Government	
82220	Highways and Streets	

COUNTY UNIFORM CHART OF ACCOUNTS

**Revised
July 2014**

<u>Acct No.</u>	<u>Description</u>	
EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)		
82230	Education	
82300	Other Debt Service -----	Description Account
82310	General Government	
82320	Highways and Streets	
82330	Education	
90000	<u>Capital Projects</u> -----	Control Account
91110	General Administration Projects	
91120	Administration of Justice Projects	
91130	Public Safety Projects	
91140	Public Health and Welfare Projects	
91150	Social, Cultural, and Recreation Projects	
91160	Agriculture and Natural Resources Projects	
91170	Public Utility Projects	
91190	Other General Government Projects	
91200	Highway and Street Capital Projects	
91300	Education Capital Projects	
95000	<u>Capital Projects – Donated</u> -----	Control Account
95100	Capital Projects Donated to School Department	
95900	Capital Projects Donated to Other Entities	
99000	<u>Other Uses</u> -----	Control Account
99100	Transfers Out	
99130	Discounts on Debt Issued	
99300	Payments to Refunded Debt Escrow Agent	
99950	<u>Special Items (Expenditures)</u> -----	Control Account
99951	Special Item (Expenditure) No. 1	
99952	Special Item (Expenditure) No. 2	
99953	Special Item (Expenditure) No. 3	
99954	Special Item (Expenditure) No. 4	
99955	Special Item (Expenditure) No. 5	
99960	<u>Extraordinary Items (Expenditures)</u> -----	Control Account
99961	Extraordinary Item (Expenditure) No. 1	
99962	Extraordinary Item (Expenditure) No. 2	
99963	Extraordinary Item (Expenditure) No. 3	
99964	Extraordinary Item (Expenditure) No. 4	
99965	Extraordinary Item (Expenditure) No. 5	

COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

FIELD NO. 3 - DETAILED EXPENDITURE/EXPENSE OBJECT CLASSIFICATIONS

LINE ITEM - A line item as used in this Chart of Accounts, is defined as a detailed expenditure/expense object within a major category.

PERSONAL SERVICES

Salaries and Wages

101	County Official/Administrative Officer
102	Judge(s)
103	Assistant(s)
104	Principals
105	Supervisor/Director
106	Deputy(ies)
107	Detective(s)
108	Investigator(s)
109	Captain(s)
110	Lieutenant(s)
111	Probation Officer(s)
112	Youth Service Officer(s)
113	Internal Audit Personnel
114	ADA Coordinator
115	Sergeant(s)
116	Teachers
117	Career Ladder Program
118	Secretary to Board
119	Accountants/Bookkeepers
120	Computer Programmer(s)
121	Data Processing Personnel
122	Purchasing Personnel
123	Guidance Personnel
124	Psychological Personnel
125	Television Instructional Personnel
126	Career Ladder Evaluators
127	Career Ladder Extended Contracts
128	Homebound Teachers
129	Librarians
130	Social Workers
131	Medical Personnel
132	Materials Supervisor
133	Paraprofessionals
134	Pupil Personnel
135	Assessment Personnel
136	Audiovisual Personnel
137	Education Media Personnel

COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

PERSONAL SERVICES (Cont.)

Salaries and Wages (Cont.)

138	Instructional Computer Personnel
139	Assistant Principals
140	Salary Supplements
141	Foremen
142	Mechanic(s)
143	Equipment Operators
144	Equipment Operators - Heavy
145	Equipment Operators - Light
146	Bus Drivers
147	Truck Drivers
148	Dispatchers/Radio Operators
149	Laborers
150	Nightwatchmen
160	Guards
161	Secretary(s)
162	Clerical Personnel
163	Educational Assistants
164	Attendants
165	Cafeteria Personnel
166	Custodial Personnel
167	Maintenance Personnel
168	Temporary Personnel
169	Part-time Personnel
170	School Resource Officer
171	Speech Pathologist
184	Educational Incentive – Official/Administrative Officer
185	Educational Incentive – Other County Employees
186	Longevity Pay
187	Overtime Pay
188	Bonus Payments
189	Other Salaries and Wages

Per Diem and Fees

191	Board and Committee Members Fees
192	Election Commission
193	Election Worker
194	Jury and Witness Expense
195	Certified Substitute Teachers
196	In-service Training
197	Special Commissioner Fees/Special Master Fees
198	Non-certified Substitute Teachers

COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

PERSONAL SERVICES (Cont.)

Per Diem and Fees (Cont.)

199 Other Per Diem and Fees

EMPLOYEE BENEFITS

201 Social Security
202 Handling Charges and Administrative Costs
203 Extension Service Medicare
204 State Retirement
205 Employee and Dependent Insurance
206 Life Insurance
207 Medical Insurance
208 Dental Insurance
209 Disability Insurance
210 Unemployment Compensation
211 Local Retirement
212 Employer Medicare
213 Payments to Retirees
214 Termination Benefits
215 On-behalf Payments for OPEB
299 Other Fringe Benefits

CONTRACTED SERVICES

301 Accounting Services
302 Advertising
303 Ambulance Services
304 Architects
305 Audit Services
306 Bank Charges
307 Communication
308 Consultants
309 Contracts with Government Agencies
310 Contracts with Other Public Agencies
311 Contracts with Other School Systems
312 Contracts with Private Agencies
313 Contracts with Parents
314 Contracts with Public Carriers
315 Contracts with Vehicle Owners
316 Contributions

COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

CONTRACTED SERVICES (Cont.)

317	Data Processing Services
318	Debt Collection Services
319	Confidential Drug Enforcement Payments
320	Dues and Memberships
321	Engineering Services
322	Evaluation and Testing
323	Explosive and Drilling Services
324	Financial Advisory Services
325	Fiscal Agent Charges
326	Forest Resource Services
327	Freight Expenses
328	Janitorial Services
329	Laundry Service
330	Operating Lease Payments
331	Legal Services
332	Legal Notices, Recording, and Court Costs
333	Licenses
334	Maintenance Agreements
335	Maintenance and Repair Services - Buildings
336	Maintenance and Repair Services - Equipment
337	Maintenance and Repair Services - Office Equipment
338	Maintenance and Repair Services - Vehicles
339	Matching Share
340	Medical and Dental Services
341	Pauper Burials
342	Payments to Schools - Breakfast
343	Payments to Schools - Lunch
344	Payments to Schools - Other
345	Payments to Schools - Other USDA
347	Pest Control
348	Postal Charges
349	Printing, Stationery, and Forms
351	Rentals
352	Royalties
353	Towing Services
354	Transportation - Other than Students
355	Travel
356	Tuition
357	Veterinary Services
358	Remittance of Revenues Collected
359	Disposal Fees
360	Brokerage Fees - Recyclables
361	Permits

COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

CONTRACTED SERVICES (Cont.)

362	Penalties
363	Contracts for Landfill Facilities
364	Contracts for Development Costs
365	Contracts for Final Cover Costs
366	Contracts for Postclosure Care Costs
367	Maintenance and Repair Services - Records
368	Drug Treatment
369	Contracts for Substitute Teachers – Certified
370	Contracts for Substitute Teachers – Non-certified
399	Other Contracted Services

SUPPLIES AND MATERIALS

401	Animal Food and Supplies
402	Asphalt
403	Asphalt - Cold Mix
404	Asphalt - Hot Mix
405	Asphalt - Liquid
406	Basic Skills Materials
407	Coal
408	Concrete
409	Crushed Stone
410	Custodial Supplies
411	Data Processing Supplies
412	Diesel Fuel
413	Drugs and Medical Supplies
414	Duplicating Supplies
415	Electricity
416	Equipment Parts - Heavy
417	Equipment Parts - Light
418	Equipment and Machinery Parts
419	Explosives and Drilling Supplies
420	Fertilizer, Lime, and Seed
421	Food Preparation Supplies
422	Food Supplies
423	Fuel Oil
424	Garage Supplies
425	Gasoline
426	General Construction Materials
427	Ice
428	Riprap
429	Instructional Supplies and Materials

COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

SUPPLIES AND MATERIALS (Cont.)

430	Kindergarten Textbooks
431	Law Enforcement Supplies
432	Library Books/Media
433	Lubricants
434	Natural Gas
435	Office Supplies
436	Other Road Materials
437	Periodicals
438	Pipe
439	Pipe - Concrete
440	Pipe - Metal
441	Prisoners Clothing
442	Propane Gas
443	Road Signs
444	Salt
445	Sand
446	Small Tools
447	Structural Steel
448	T&I Construction Materials
449	Textbooks
450	Tires and Tubes
451	Uniforms
452	Utilities
453	Vehicle Parts
454	Water and Sewer
455	Wood Products
456	Gravel and Chert
458	Daily Cover Material
459	Drainage Materials
460	Geotextile Materials
461	Liner Materials
462	Wire
463	Testing
464	Top Soil
465	Clay
466	Synthetic Membrane
467	Fencing
468	Chemicals
469	USDA - Commodities
499	Other Supplies and Materials

COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

OTHER CHARGES

501	Boiler Insurance
502	Building and Contents Insurance
503	Excess Risk Insurance
504	Indirect Cost
505	Judgments
506	Liability Insurance
507	Medical Claims
508	Premiums on Corporate Surety Bonds
509	Refunds
510	Trustee's Commission
511	Vehicle and Equipment Insurance
512	Withholding Tax
513	Workers' Compensation Insurance
514	Depreciation
515	Liability Claims
516	Other Self-Insured Claims
517	Surcharge
518	Amortization
519	Loss on Retirement of Debt
520	Loss on Disposal of Property
521	Loss from Joint Ventures (Governmental Funds Only)
522	Net Loss from Joint Venture (Proprietary Funds Only)
523	Landfill Closure/Postclosure Care Costs (Proprietary Funds Only)
524	In Service/Staff Development
525	Constitutional Officers' Operating Expenses
526	Impairment Loss
530	Fines, Assessments, and Penalties
531	Access Fees
532	Litter Enforcement Awards
533	Criminal Investigation of Applicants – TBI
534	Refund to Applicant for Criminal Investigation
535	Fee Waivers
536	Hazardous Waste Cleanup
540	Tax Relief Program
590	Transfers to Other Funds
594	Specialized Medical Treatment
599	Other Charges

DEBT SERVICE

601	Principal on Bonds
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COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

DEBT SERVICE (Cont.)

602	Principal on Notes
603	Interest on Bonds
604	Interest on Notes
605	Underwriter's Discount
606	Other Debt Issuance Charges
610	Principal on Capital Leases
611	Interest on Capital Leases
612	Principal on Other Loans
613	Interest on Other Loans
620	Debt Service Contribution to Primary Government
699	Other Debt Service

CAPITAL OUTLAY

701	Administration Equipment
702	Airport Improvement
703	Asphalt Plant Equipment
704	Attendance Equipment
705	Bridge Construction
706	Building Construction
707	Building Improvements
708	Communication Equipment
709	Data Processing Equipment
710	Food Service Equipment
711	Furniture and Fixtures
712	Heating and Air Conditioning Equipment
713	Highway Construction
714	Highway Equipment
715	Land
716	Law Enforcement Equipment
717	Maintenance Equipment
718	Motor Vehicles
719	Office Equipment
720	Plant Operation Equipment
721	Quarry Equipment
722	Regular Instruction Equipment
723	Right-of-Way
724	Site Development
725	Special Education Equipment
726	State Aid Projects
727	Surplus Equipment
728	Traffic Control Equipment

COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

CAPITAL OUTLAY (Cont.)

729	Transportation Equipment
730	Vocational Instruction Equipment
731	Voting Machines
732	Building Purchases
733	Solid Waste Equipment
734	Disabilities Act Improvements
735	Health Equipment
790	Other Equipment
791	Other Construction
799	Other Capital Outlay

COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

ALPHABETIC LISTING FOR REFERENCE

Personal Services

119	Accountants/Bookkeepers
114	ADA Coordinator
135	Assessment Personnel
103	Assistant(s)
139	Assistant Principals
164	Attendants
136	Audiovisual Personnel
188	Bonus Payments
146	Bus Drivers
165	Cafeteria Personnel
109	Captain(s)
117	Career Ladder Program
126	Career Ladder Evaluators
127	Career Ladder Extended Contracts
162	Clerical Personnel
120	Computer Programmer(s)
101	County Official/Administrative Officer
166	Custodial Personnel
121	Data Processing Personnel
106	Deputy(ies)
107	Detective(s)
148	Dispatchers/Radio Operators
137	Education Media Personnel
163	Educational Assistants
184	Educational Incentive – Official/Administrative Officer
185	Educational Incentive – Other County Employees
143	Equipment Operators
144	Equipment Operators - Heavy
145	Equipment Operators - Light
141	Foremen
160	Guards
123	Guidance Personnel
128	Homebound Teachers
138	Instructional Computer Personnel
113	Internal Audit Personnel
108	Investigator(s)
102	Judge(s)
149	Laborers
129	Librarians
110	Lieutenant(s)
167	Maintenance Personnel

COUNTY UNIFORM CHART OF ACCOUNTS

Revised
July 2014

ALPHABETIC LISTING FOR REFERENCE (Cont.)

Personal Services (Cont.)

132	Materials Supervisor
142	Mechanic(s)
131	Medical Personnel
150	Nightwatchmen
189	Other Salaries and Wages
187	Overtime Pay
133	Paraprofessionals
169	Part-time Personnel
104	Principals
111	Probation Officer(s)
124	Psychological Personnel
134	Pupil Personnel
122	Purchasing Personnel
140	Salary Supplements
170	School Resource Officer
118	Secretary to Board
161	Secretary(s)
115	Sergeant(s)
130	Social Workers
171	Speech Pathologist
105	Supervisor/Director
116	Teachers
125	Television Instructional Personnel
168	Temporary Personnel
147	Truck Drivers
112	Youth Service Officer(s)

**MAURY COUNTY, TENNESSEE BUDGET
FOR FISCAL YEAR 2014 - 2015 INDEX
OF CONTENTS**

OVERVIEW

Budget overview, data and statistics

PRIMARY GOVERNMENT

101 COUNTY GENERAL

- 40000 REVENUES
- 51000 GENERAL ADMINISTRATION
 - 51100 County Commission
 - 51210 Board of Equalization
 - 51240 Other Boards and Committees
 - 51300 County Executive
 - 51310 Human Resources
 - 51400 County Attorney
 - 51500 Registrar
 - 51600 Register of Deeds
 - 51710 Development & Planning
 - 51800 County Buildings
 - 51900 Other General Administration
 - 51910 Archives
- 52000 FINANCE
 - 52100 Accounting and Budgeting
 - 52200 Purchasing
 - 52300 Property Assessor
 - 52310 Reappraisal
 - 52400 Trustee
 - 52500 County Clerk
 - 52600 Information Technology
- 53000 JUSTICE
 - 53100 Circuit Court
 - 53300 General Sessions
 - 53400 Chancery Court
 - 53600 District Attorney General
 - 53920 Administration of Justice
 - 53930 Victim Assistance Programs
- 54000 SAFETY
 - 54110 Sheriff- Patrol & Administration
 - 54160 Admin-Sexual Offender Registry
 - 54210 Sheriff- Jail
 - 54240 Juvenile Services
 - 54410 Civil Defense & Rural Fire
 - 54490 Emergency Management
 - 54610 County Coroner/Medical Examiner
 - 54710 Sheriff- SROs & Grants
- 55000 HEALTH & WELFARE
 - 55110 Health
 - 55120 Animal (Rabies) Control
 - 55300 Health-Other Services
 - 55500 Local Welfare Services
- 56000 SOCIAL, CULTURAL & RECREATIONAL
 - 56300 Senior Citizen Assistance
 - 56500 Library
 - 56700 Parks & Recreation
- 57000 AGRICULTURE
 - 57100 Agriculture Extension Service
 - 57300 Forest Service
 - 57500 Soil Conservation

101 COUNTY GENERAL (Continued)

- 58000 OTHER GOVERNMENT
 - 58110 Tourism
 - 58120 Industrial Development
 - 58190 Community Development
 - 58220 Airport
 - 58300 Veterans' Services
- 58400 MISCELLANEOUS
 - 58500 Special Appropriations
 - 58600 Employee Benefits
 - 58700 Payments to Cities
 - 58800 ARRA Grants
 - 58900 Miscellaneous Government
- 73400 CHILDHOOD EDUCATION
 - 73400 Regular Capital Outlay
- 80000 DEBT SERVICE
 - 82130 Debt Service
- 90000 CAPITAL PROJECTS
 - 91170 Public Utility Projects
- 99000 TRANSFERS
 - 99100 Transfers to Other Funds
- 122 DRUG CONTROL**
- 125 LOCAL PURPOSE TAX**
- 131 HIGHWAY & PUBLIC WORKS**
- 151 DEBT SERVICE**
- 176 HIGHWAY CAPITAL PROJECTS**
- 189 OTHER CAPITAL PROJECTS**
- 207 SOLID WASTE & DISPOSAL**
- 261 CENTRAL MAINTENANCE**
- COMPONENT UNITS**
- MAURY COUNTY SCHOOL DEPARTMENT:**
 - 141 GENERAL PURPOSE SCHOOL**
 - 142 FEDERAL PROJECTS**
 - 143 SCHOOL CAFETERIA**
- MAURY COUNTY WATER SYSTEM**
- CU WATER SYSTEM**

RESOLUTION NO 08-14-01S

RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT
CHARITABLE AND CIVIC ORGANIZATIONS OF MAURY COUNTY,
TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2014
AND ENDING JUNE 30, 2015

WHEREAS, Section 5-9-109, Tennessee Code Annotated, authorizes the County Legislative Body to make appropriations to non-profit charitable and civic organizations; and,

WHEREAS, the Maury County Legislative Body recognizes the various non-profit charitable and civic organizations located in and around Maury County have great need of funds to carry on their non-profit charitable and civic work.

SECTION 1. That Thirty-One Thousand Five Hundred Dollars (\$31,500) be appropriated to Maury County Senior Citizens to promote general welfare for senior citizens of Maury County.

SECTION 2. That Three Thousand Dollars (\$3,000) be appropriated to Spring Hill Senior Citizens to promote general welfare for senior citizens of Maury County in the Spring Hill area.

SECTION 3. That Thirty Thousand Dollars (\$30,000) be appropriated to Spring Hill Library to provide library services for the citizens of Maury County in the Spring Hill area.

SECTION 4. That Five Thousand Dollars (\$5,000) be appropriated to the Center of Hope to provide assistance to domestic violence victims and their families in Maury County, Tennessee.

SECTION 5. That Five Thousand Dollars (\$5,000) be appropriated to the Family Center to provide assistance with child abuse prevention and poverty related issues in Maury County, Tennessee.

SECTION 6. That Nine Hundred Dollars (\$900) be appropriated to Court Appointed Special Advocates of Maury County (CASA) to provide assistance with abused and neglected children in Maury County, Tennessee.

SECTION 7. That One Hundred Ninety-four Thousand Two Hundred Dollars (\$194,200) be appropriated to the Maury County Fire Department to provide fire protection in rural areas of Maury County not served by any other fire departments.

SECTION 8. That Three Thousand Dollars (\$3,000.00) be appropriated to the The

Mediation Center as an in kind contribution for rent of office space to provide mediation services to Maury County citizens with said appropriation to be reviewed in one year and subject to the remaining terms its lease with the County.

SECTION 9. That Thirty-Nine Thousand Six Hundred Dollars (\$39,600) be appropriated to the Tennessee Rehabilitation Center to provide rehabilitation vocational services for citizens of Maury County, Tennessee.

SECTION 10. That Five Thousand Dollars (\$5,000) be appropriated to the Boys and Girls Club of Maury County to promote the general welfare of at risk youth in Maury County.

BE IT FURTHER RESOLVED, that all appropriations enumerated in SECTIONS One through ten above are made subject to the following conditions.

1. That the non-profit charitable and civic organizations to which funds or in kind services are appropriated shall file with the County Clerk and the disbursing official a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds or in kind services in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual reports shall be prepared and certified by the chief financial officer of such non-profit charitable and civic organizations in accordance with Section 5-9-109, Tennessee Code Annotated. The disbursing official shall not release said appropriations until receipt of such reports.

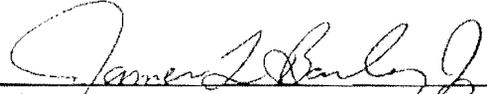
2. That said funds or in kind services must only be used by the named non-profit charitable and civic organizations in furtherance of their non-profit charitable and civic purposes benefiting the general welfare of the residents of the County.

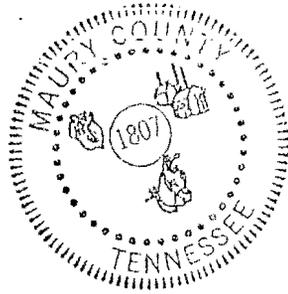
3. That it is the expressed intent of the Legislative Body of Maury County in providing these funds or in kind services to the above named non-profit charitable and civic organizations that they be fully in compliance with Chapter 0380-2-7 of the Rules of the Comptroller of the Treasury, and Section 5-9-109, Tennessee Code Annotated, and any and all other laws which may apply to County appropriations is made subject to compliance with any and all of these laws and regulations.

4. That the above referenced allocations are included in the Fiscal Year 2014-2015 Budget Document in the appropriate expenditure line items

BE IT FURTHER RESOLVED, that this resolution shall take effect immediately upon passage.

This the 5th day of August, 2014.


JAMES L BAILEY, JR., COUNTY MAYOR



STATE OF TENNESSEE - - - - MAURY COUNTY
I the undersigned clerk, do hereby certify that
this is a true and correct copy of the original
of this instrument filed this 5 day of
August, 2014.
Nancy W. Thompson
Maury County Clerk

RESOLUTION NO. 08-14-02S

RESOLUTION TO APPROVE SCHOOL FUND/FOOD SERVICE
BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2014 AND
ENDING JUNE 30, 2015

WHEREAS, it is desirable to approve the School Fund/Food Service Budget for the fiscal year beginning July 1, 2014 and ending June 30, 2015 as shown in the schedules below.

NOW, THEREFORE, BE IT RESOLVED by the Maury County Commission that the 2014-2015 School Fund/Food Service Budget is approved as shown on the following schedule:

141 GENERAL PURPOSE FUND

71100	Regular Education Program	\$41,818,218
71150	Alternative School	573,683
71200	Special Education	8,145,800
71300	Vocational Education	2,666,397
71900	Non-Traditional School	197,706
72110	Attendance	604,053
72120	Health Services	622,911
72130	Other Student	1,955,961
72210	Regular Instruction	2,814,127
72215	Alternative School Support	168,008
72220	Special Education	1,016,477
72230	Vocational Education	158,867
72310	Board of Education	2,486,616
72320	Office of Superintendent	308,821
72410	Office of Principals	6,620,850
72510	Fiscal Services	530,699
72520	Human Resources	292,455
72610	Operation of Plant	6,310,076
72620	Maintenance of Plant	1,390,495
72710	Transportation	4,293,400
72810	Other Support (Tech)	1,048,938
82130	Education Debt Service -Principal	-0-
82230	Education Debt Service-Interest/Note	-0-
99100	Transfers	4,000
	TOTAL EXPENDITURES	<u>\$84,028,558</u>

143 SCHOOL FOOD SERVICE

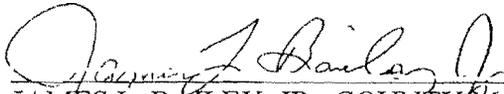
72310	Workers Compensation	\$ 61,000
73100	Food Service	6,234,490
73100-710	Food Service Equipment	<u>120,000</u>

TOTAL FOOD SERVICE

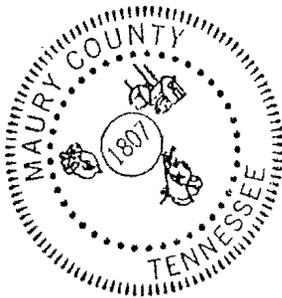
\$ 6,415,490

BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provision shall be in force from and after July 1, 2014. This resolution shall be spread upon the minutes of the Legislative Body of Maury County.

Passed this 5th day of August, 2014



JAMES L. BAILEY, JR., COUNTY MAYOR



STATE OF TENNESSEE - - - - MAURY COUNTY
I the undersigned clerk, do hereby certify that
this is a true and correct copy of the original
of this instrument filed this 5 day of
August, 2014.
Nancy W. Thompson
Maury County Clerk

RESOLUTION NO. 08-14-03S

**RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF MAURY COUNTY,
TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2014 AND ENDING
JUNE 30, 2015**

WHEREAS, a budget and budget control system for Maury County was created under the provision of Chapter 233, Private Acts of 1963, and

WHEREAS, it is imperative that a budget reflecting fixed appropriations, be adopted by the Legislative Body of Maury County, Tennessee, so as to meet the debt requirements and operating expenses for the services rendered.

SECTION I. THEREFORE BE IT RESOLVED by the Legislative Body of Maury County, Tennessee assembled in special session this 5th day of August, 2014, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses and the capital needs of the various funds, offices, institutions, departments, and agencies of Maury County, Tennessee and for meeting the scheduled payments of principal and interest on the County's indebtedness for the fiscal year 2014-2015 according to the following schedule:

101 COUNTY GENERAL FUND		
51100	County Commission	\$ 82,095
51210	Board of Equalization	3,330
51240	Other Board and Committees	9,000
51300	County Mayor	244,248
51310	Personnel Office	235,263
51400	County Attorney	116,003
51500	Election Commission	362,715
51600	Register of Deeds	307,150
51710	Building and Zoning	469,245
51800	County Buildings	815,860
51900	Other General Administration	849,083
51910	Preservation of Records	131,878
52100	Accounting and Budgeting	502,537
52200	Purchasing	217,785
52300	Property Assessor	598,055
52310	Reappraisal	175,210
52400	Trustee	322,730
52500	County Clerk	202,025
52600	Data Processing	449,043
53100	Circuit Court	997,598

53300	General Sessions Court I	767,994
53300	General Sessions Court II	272,050
53400	Chancery Court	403,684
53600	District Attorney General	121,200
53930	Victim Assistance Program	48,999
54110	Sheriff's Department	6,281,745
54160	Admin. Of Sex Offender Reg.	2,000
54210	Jail	4,724,495
54240	Juvenile Services	276,215
54410	Maury County Fire	221,451
54490	Emergency Management	1,702,781
54710	Grants	-0-
55110	Health	940,669
55120	Rabies Control	108,134
55120	Animal Shelter	553,927
55390	Health: Appropriation to State	69,900
55590	Other Local Welfare Services	-0-
55900	Other Public Health and Welfare	150,493
56300	Senior Citizen Assistance	34,500
56500	Library	649,214
56700	Parks and Recreation	718,131
57100	Agricultural Extension Service	141,671
57300	Forestry Service	2,000
57500	Soil Conservation	43,009
58110	Tourism	409,873
58120	Industrial Development	202,000
58190	Economic and Com. Development	2,700
58220	Airport	40,000
58300	Veterans Services	89,300
58500	Contributions Other Agencies	88,500
58600	Employee Benefits	29,500
58700	Payment to Cities	250,000
58900	Miscellaneous	513,895
82130	Debt Service	-0-
99100	Other Uses (Operating Transfers)	<u>635,000</u>
	Total County General Fund	\$27,585,883

122 DRUG CONTROL FUND

54150	Drug Enforcement	<u>\$ 109,490</u>
	Total Drug Control Fund	<u>\$ 109,490</u>

125 ADEQUATE FACILITIES TAX FUND

91110	Capital Projects-General Admin	\$ 100,000
91130	Public Safety Projects	-0-
91170	Public Utility Projects	-0-
91200	Highway Streets Capital Projects	-0-
91300	Education Capital Projects	-0-

Total Adequate Facilities Tax Fund \$ 100,000

131 HIGHWAY FUND

61000	Administration	\$ 243,436
62000	Highway & Bridge Maintenance	3,433,845
63100	Operation & Maintenance of Equip.	1,046,040
65000	Other Charges	415,112
66000	Employee Benefits	2,600
68000	Capital Outlay	811,946
91200	Highway Capital Projects	75,000
	Total Highway Fund	<u>\$ 6,027,979</u>

151 DEBT SERVICE FUND

82100	General Government	\$ 1,730,292
82120	Highway and streets	-0-
82130	Education	5,253,011
82210	Interest General Government	397,095
82220	Highways and Streets	-0-
82230	Education	2,075,930
82310	Other Debt Service	159,400
99100-590	Transfer. to other funds – Hwy Wheel tax	<u>925,000</u>
	Total Debt Service Fund	<u>\$10,540,728</u>

176 HIGHWAY CAPITAL PROJECTS FUND

91200	Highway Capital Projects	\$ <u>925,000</u>
	Total Hwy Capital Projects Fund	<u>\$ 925,000</u>

189 CAPITAL EQUIPMENT FUND

54100	Sheriff Department	\$ 274,400
58400	County General Operations	2,000
58900	Other Operations	36,000
55754	Solid Waste	100,000
72310	Board of Education	<u>573,628</u>
	Total Capital Equipment Fund	<u>\$ 986,028</u>

207 SOLID WASTE DISPOSAL FUND

55731	Waste Pickup – Litter Grant	\$ 54,400
55732	Convenience Centers	916,255
55754	Landfill Operations & Maintenance	<u>2,344,959</u>
	Total Solid Waste Disposal Fund	<u>\$3,315,614</u>

261 CENTRAL MAINTENANCE/GARAGE FUND

51900	General Administration & Operation	<u>\$2,297,204</u>
	Total Central Maintenance	<u>\$2,297,204</u>

SECTION II. BE IT FURTHER RESOLVED that the budget for the School Federal Projects Fund shall be the budget of the individual projects within the fund as approved by the Tennessee Department of Education.

SECTION III. 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 appropriations. The salary, wages, or remuneration of each officer, employee, or agent of the county, shall not be in excess of the amounts 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 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, 2015. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION IV. BE IT FURTHER RESOLVED, that if the need shall arise, the Budget 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. For transfers between major appropriation categories within the same fund, the approval of the Legislative Body of Maury County must be obtained as required by law. The Director of Schools must also obtain the approval of the Board of Education for transfers within each major appropriation category and the approval of the Legislative Body of Maury County for transfers between these major categories as required by law. One copy of this authorization shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one with each divisional or departmental head concerned. Aforesaid authorization shall clearly state the reasons for the transfer, but this provision shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION V. BE IT FURTHER RESOLVED that the County Mayor and the 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 expenditures herein

authorized until the taxes and other revenue for the fiscal year 2014 – 2015 have been collected, not exceeding 60% of appropriations of each individual fund. The proceeds of loans for each individual fund shall be used only to pay the expenditures and other requirements of the fund for which the money is borrowed. Also, the loan shall be paid out of the revenue for the fund for which the money is borrowed. The notes evidencing the loans authorized under this section 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, 2015.

SECTION VI. BE IT FURTHER RESOLVED that any resolution which may hereafter be presented to the Legislative Body of Maury County 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 State Director of Local Finance after its adoption as provided by Sections 9-11-101 to 9-11-119 Tennessee Code Annotated.

SECTION VII. BE IT FURTHER RESOLVED if monies are available in one fund so that they may be transferred to another fund the Director of Accounts and Budgets and the Budget Committee are hereby authorized to transfer said monies provided they are transferred back to the original funds prior to June 30, 2015.

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

SECTION IX. BE IT FURTHER RESOLVED that all unencumbered balances of appropriations at the end of the fiscal year shall lapse and be of no further effect at the end of the fiscal year June 30, 2015.

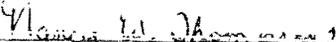
SECTION X. BE IT FURTHER RESOLVED that any resolution or part of the Resolution which has heretofore been passed by the Legislative Body of Maury County which is in conflict with any provision in this resolution, be and the same is hereby repealed.

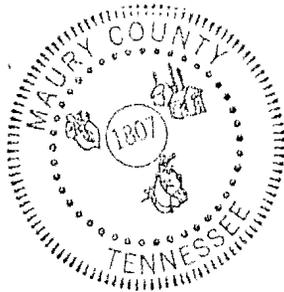
SECTION XI. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provision shall be in force from and after July 1, 2014. This resolution shall be spread upon the minutes of the Legislative Body of Maury County.

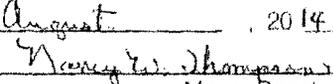
Passed this 5th day of August, 2014.


JAMES L. BAILEY, JR.
COUNTY MAYOR

ATTEST:


NANCY W. THOMPSON
COUNTY CLERK



STATE OF TENNESSEE ---- MAURY COUNTY
I the undersigned clerk, do hereby certify that
this is a true and correct copy of the original
of this instrument filed this 5 day of
August, 2014

Maury County Clerk

RESOLUTION NO. 08-14-04S

RESOLUTION FIXING THE TAX LEVY IN MAURY COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2014

SECTION I. BE IT RESOLVED by the Legislative Body of Maury County, Tennessee assembled in its regular called session this 5th day of August, 2014, that the combined property tax rate for Maury County, Tennessee for the fiscal year beginning July 1, 2014, shall be \$2.62 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:

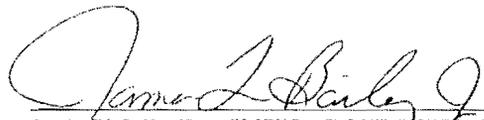
<u>FUND</u>	<u>RATE</u>
County General	\$0.7159
Highway	0.1582
Debt Service	0.3347
Solid Waste	0.1058
Capital Projects	0.0554
General Purpose School	1.2500
TOTAL	\$ 2.6200

SECTION II. 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 be appropriated to the County General Fund.

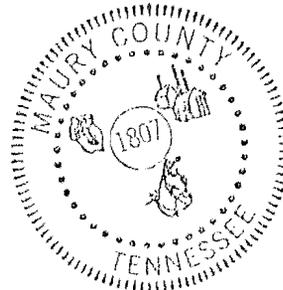
SECTION III. BE IT FURTHER RESOLVED that all resolutions of the Legislative Body of Maury County, Tennessee which are in conflict with this resolution are hereby repealed.

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

Passed this 5th day of August, 2014.


JAMES L. BAILEY, COUNTY MAYOR

STATE OF TENNESSEE - - - MAURY COUNTY
I the undersigned clerk, do hereby certify that
this is a true and correct copy of the original
of this instrument filed this 5 day of
August, 2014
Nancy W. Thompson
Maury County Clerk



Maury County Tennessee
Debt Summary

	FUNDS REQUIRED			FUNDS REQUIRED			FUNDS REQUIRED			FUNDS REQUIRED			
	Principal 6/30/2014	2014/2015 Principal Payments	2014/2015 Interest Payments	Principal 6/30/2015	2015/2016 Principal Payments	2015/2016 Interest Payments	Principal 6/30/2016	2016/2017 Principal Payments	2016/2017 Interest Payments	Principal 6/30/2017	2017/2018 Principal Payments	2017/2018 Interest Payments	Principal 6/30/2018
USB-\$29M - Bond-Maturity 4/1/2028													
School	23,220,000.00	860,000.00	934,820.00	22,360,000.00	946,000.00	904,720.00	21,414,000.00	1,032,000.00	866,880.00	20,382,000.00	1,849,000.00	815,280.00	18,533,000.00
Justice Center	3,780,000.00	140,000.00	152,180.00	3,640,000.00	154,000.00	147,280.00	3,486,000.00	168,000.00	141,120.00	3,318,000.00	301,000.00	132,720.00	3,017,000.00
REGIONS-\$6.675M - Notes													
Jail	2,888,272.50	915,160.50	115,530.90	1,973,112.00	964,921.00	78,924.48	1,008,191.00	1,008,191.00	40,327.64	0.00			
Capital Outlay	467,917.50	148,261.50	18,716.70	319,656.00	156,323.00	12,786.24	163,333.00	163,333.00	6,533.32	0.00			
Rural Fire	540,007.50	171,103.50	21,600.30	368,904.00	180,407.00	14,756.16	188,497.00	188,497.00	7,539.88	0.00			
School	2,778,802.50	880,474.50	111,152.10	1,898,328.00	928,349.00	75,933.12	969,979.00	969,979.00	38,799.16	0.00			
REGIONS-\$18.3M - Bond-Maturity 4/1/20													
School	15,137,944.00	2,670,872.00	488,954.24	12,467,072.00	2,391,624.00	408,828.08	10,075,448.00	2,414,144.00	337,079.36	7,661,304.00	2,468,192.00	264,655.04	5,193,112.00
Gen Govt	1,667,056.00	294,128.00	53,845.76	1,372,928.00	263,376.00	45,021.92	1,109,552.00	265,856.00	37,120.64	843,696.00	271,808.00	29,144.96	571,888.00
Proposed 9 Million													
Gen Govt	900,000.00	61,637.72	35,221.55	838,362.28									
Schools	8,100,000.00	566,612.28	323,778.45	7,533,387.72									
<i>Actual Amounts to be updated.</i>													
QSCAB-\$4.408M - Other Loan													
School - Maturity 8/1/27	3,606,927.89	275,052.36	213,699.86	3,331,875.53	275,052.36	213,699.86	3,056,823.17	275,052.36	213,699.86	2,781,770.81	275,052.36	213,699.86	2,506,718.45
	63,086,927.89	6,983,302.36	2,469,499.86	56,103,625.53	6,260,052.36	1,901,949.86	41,471,823.17	6,485,052.36	1,689,099.86	34,986,770.81	5,165,052.36	1,455,499.86	29,821,718.45

FUNDS REQUIRED 9,452,802.22 8,162,002.22 8,174,152.22 6,620,552.22

Maury County Tennessee
Debt Summary

Summary By Department

Jail	2,888,272.50	915,160.50	115,530.90	1,973,112.00	964,921.00	78,924.48	1,008,191.00	1,008,191.00	40,327.64	0.00	0.00	0.00	0.00
Capital Outlay	467,917.50	148,261.50	18,716.70	319,656.00	156,323.00	12,786.24	163,333.00	163,333.00	6,533.32	0.00	0.00	0.00	0.00
Rural Fire	540,007.50	171,103.50	21,600.30	368,904.00	180,407.00	14,756.16	188,497.00	188,497.00	7,539.88	0.00	0.00	0.00	0.00
School	44,743,674.39	4,686,398.86	1,748,626.20	40,057,275.53	4,541,025.36	1,603,181.06	35,516,250.17	4,691,175.36	1,456,458.38	30,825,074.81	4,592,244.36	1,293,634.90	26,232,830.45
Gen Govt	5,447,056.00	434,128.00	206,025.76	5,012,928.00	417,376.00	192,301.92	4,595,552.00	433,856.00	178,240.64	4,161,696.00	572,808.00	161,864.96	3,588,888.00
	54,086,927.89	6,355,052.36	2,110,499.86	47,731,875.53	6,260,052.36	1,901,949.86	41,471,823.17	6,485,052.36	1,689,099.86	34,986,770.81	5,165,052.36	1,455,499.86	29,821,718.45
		8,465,552.22			8,162,002.22			8,174,152.22			6,620,552.22		

58

**MAURY COUNTY, TENNESSEE
ASSESSED VALUATION AND TAX RATE TREND
FISCAL YEAR 2014-2015**

Real & Personal Property	\$	1,653,030,683
Public Utilities		72,305,210
TOTAL ASSESSED VALUATION		<u>1,725,335,893</u>
LESS: Reserve for Delinquent Taxes		<u>(106,116,370)</u>
 TOTAL	 \$	 <u><u>1,619,219,523</u></u>

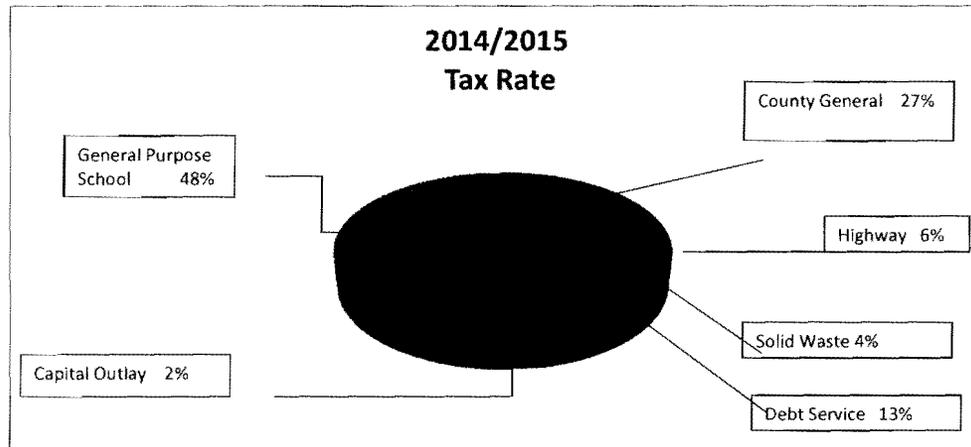
1 cent levy results in \$161,922 of revenue for Fiscal Year 2014/2015

FUND	2005 TAX RATE	2006 TAX RATE	2007 TAX RATE	2008 TAX RATE	2009 TAX RATE	2010 TAX RATE	2011 TAX RATE	2012 TAX RATE	2013 TAX RATE	2014 TAX RATE
101 -County General	0.72	0.625	0.665	0.665	0.715	0.7007	0.7696	0.7096	0.7096	0.7159
131 - Highway	0.16	0.140	0.140	0.140	0.160	0.1568	0.1568	0.1568	0.1568	0.1582
207 - SW/Disposal	0.13	0.110	0.110	0.110	0.110	0.1078	0.0553	0.0553	0.0553	0.1058
151 - Debt Service	0.35	0.300	0.320	0.320	0.350	0.3527	0.2718	0.3318	0.3318	0.3347
189 - Capital Equipment	-	-	0.040	0.020	0.070	0.0400	0.1045	0.1045	0.1045	0.0554
Gen Purpose School	1.53	1.325	1.225	1.245	1.245	1.2390	1.2390	1.2390	1.2390	1.2500
TOTAL	<u>2.8900</u>	<u>2.5000</u>	<u>2.5000</u>	<u>2.5000</u>	<u>2.6500</u>	<u>2.5970</u>	<u>2.5970</u>	<u>2.5970</u>	<u>2.5970</u>	<u>2.6200</u>
1 Cent Levy >>	106,435	128,607	135,785	142,209	147,488	153,365	154,280	156,362	160,470	161,922

Revenue per Fund	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
County General	7,663,320	8,037,938	9,029,703	9,456,899	10,545,402	10,746,286	11,873,389	11,095,448	11,386,951	11,591,993
Highway	1,702,960	1,800,498	1,900,990	1,990,926	2,359,810	2,404,763	2,419,110	2,451,756	2,516,170	2,561,605
Solid Waste	1,383,655	1,414,677	1,493,635	1,564,299	1,622,370	1,653,275	853,168	864,682	887,399	1,713,134
Debt Service	3,725,225	3,858,210	4,345,120	4,550,688	5,162,085	5,409,184	4,193,330	5,188,091	5,324,395	5,419,541
Capital Outlay	-	-	543,140	284,418	1,032,417	613,460	1,612,226	1,633,983	1,676,912	897,048
School	16,284,555	17,040,428	16,633,663	17,705,021	18,362,273	19,001,924	19,115,292	19,373,252	19,882,233	20,240,244
TOTAL	<u>30,759,715</u>	<u>32,151,751</u>	<u>33,946,251</u>	<u>35,552,251</u>	<u>39,084,357</u>	<u>39,828,892</u>	<u>40,066,515</u>	<u>40,607,212</u>	<u>41,674,060</u>	<u>42,423,565</u>

Residential & Farm Real Property 25%
 Public Utilities Real Property 40% & 55%
 Industrial & Commercial Real Property 40%
 Industrial & Commercial Personal Property 30%

County General	0.7159
Highway	0.1582
Solid Waste	0.1058
Debt Service	0.3347
Capital Outlay	0.0554
General Purpose School	1.2500
TOTAL	<u>2.6200</u>



COUNTY GENERAL FUND

The General Fund is the general operating fund for the County. It is used to account for all financial resources except those required to be accounted for in another fund. Major sources of revenue include property tax, business tax, sales tax, and fees received from constitutional offices. Other revenue sources include numerous state and federal grants. The largest department in the General Fund is the Sheriff's Department and Jail Operations. Numerous non-profit and other agencies receive funding each year from Maury County through appropriations made in the General Fund.

101 - GENERAL FUND		Audited	Approved	Unaudited	Approved
REVENUE		Actual	Budget	Actual	Budget
Description	Account Code	2012-2013	2013-2014	2013-2014	2014-2015
Local Taxes					
Current Property Tax	40110	11,276,142	11,386,951	11,527,107	11,591,993
Trustee's Collections - Prior Year	40120	434,863	400,000	366,627	327,886
Trustee's Collections - Bankruptcy	40125	7,284	7,000	2,133	2,000
Circuit/Clerk & Master Collections - Prior Years	40130	372,006	350,000	261,937	253,186
Interest and Penalty	40140	72,457	65,000	57,308	57,000
Pick-up Taxes	40150	23,190	22,000	256	0
Payment in Lieu of Taxes	40163	2,362,500	2,362,500	2,362,500	2,362,500
Local Option Sales Tax	40210	305,062	200,000	422,703	400,000
Hotel/Motel Tax	40220	472,894	460,000	458,563	455,000
Litigation Tax - General	40250	376,045	375,000	436,994	420,000
Business Tax	40270	847,107	840,000	1,048,568	1,000,000
Wholesale Beer Tax	40330	340,042	340,000	293,499	290,000
Interstate Telecommunications Tax	40350	1,545	1,500	1,618	1,500
Total Local Taxes		16,891,137	16,809,951	17,239,813	17,161,065
Licenses and Permits					
Cable TV Franchise	41140	150,777	150,000	165,636	160,000
Beer Permits	41510	1,360	1,300	1,541	1,500
Building Permits	41520	103,206	100,000	109,112	100,000
Other Permits	41590	10,594	10,500	11,510	10,500
Total Licenses and Permits		265,937	261,800	287,799	272,000
Fines , Forfeitures and Penalties					
Fines	42110	14,015	14,000	25,775	20,000
Officers Costs	42120	12,904	12,000	16,588	13,000
Game and Fish Fines	42130	90	0	0	0
Drug Court Fees-Circuit	42141	3,472	2,500	0	0
Drug Court Fees- Circuit	42141-53100	0	900	3,560	3,500
Jail Fees	42150	8,379	8,000	10,160	9,500
DUI Treatment Fines	42180	5,666	5,000	5,223	5,000
Data Entry Fee - Circuit Court	42190-52105	2,819	700	0	0
Data Entry Fee - General Sessions	42190-53305	0	1,500	2,852	2,500
Courtroom Security Fee	42191	214	200	463	300
Victims Assistance - Center of Hope	42192-60014	22,053	20,000	24,696	16,333
DUI Treatment Fines	42280	808	0	1,254	1,000
Victims Assistance - Family Center	42292-60016	11,026	10,000	12,348	16,333
Fines	42310	34,452	35,000	48,361	45,000
Officers Costs	42320	47,161	46,000	63,830	60,000
Game and Fish Fines	42330	1,601	1,400	2,798	1,500
Drug Court Fees-GS I	42341	12,344	12,000	10,557	10,000
Jail Fees	42350	31,721	30,000	37,594	35,000
DUI Treatment Fines	42380	15,802	15,000	20,199	17,000
Data Entry Fee-General Sessions	42390-53305	29,486	23,000	14,373	14,000
Courtroom Security Fee	42391	100	100	165	100
Victims Assistance Assessments	42392-52193	0	0	0	0
Victims Assistance CASA	42392-60037	11,026	11,000	12,348	16,333
Data Entry Fee - Juvenile Court	42490	0	0	0	0
Data Entry Fee - Juvenile Ct - Gen Sessions	42490-53305	3,158	7,000	21,462	20,000
Officers Costs	42520	4,683	4,500	13,243	9,000
Data Entry Fee-Clerk & Master	42530-53405	9,238	8,000	11,718	10,000
Other Fines, Forfeitures, and Penalties	42990	10,260	10,000	1,900	1,000

101 - GENERAL FUND		Audited	Approved	Unaudited	Approved
REVENUE		Actual	Budget	Actual	Budget
Description	Account Code	2012-2013	2013-2014	2013-2014	2014-2015
Total Fines , Forfeitures and Penalties		292,478	277,800	361,467	326,399
Charges - Current Services					
Work Release Charges for Board	43170	25,275	25,000	36,290	35,000
Subdivision Lot Fees	43320	8,840	8,500	5,525	5,000
Recreation Fees	43340	41,379	40,000	37,336	36,000
Copy Fees	43350	2,623	2,000	2,972	2,500
Library Fees-Columbia Library	43360-56100	13,600	11,000	15,695	14,500
Library Fees-Mt. Pleasant Library	43360-56200	1,565	1,500	1,410	1,200
Library - AP5 Grant	43360-56204	0	13,400	0	0
Greenbelt Late Application Fee	43366	250	0	0	0
Telephone Commissions	43370	149,982	145,000	149,346	145,000
Vending Machine Collections	43380	194	150	140	140
Tourism Fees	43381	0	0	0	0
Tourism Fees-Group Tours	43381-58003	33,060	33,000	17,815	16,000
Data Processing Fee - Register	43392-51021	31,468	30,000	26,760	26,000
Data Processing Fee-Sheriff	43394-54025	5,725	5,500	9,564	8,500
Sexual Offender Registration Fees	43395	0	700	0	0
Sexual Offender Registration Fees	43395-54160	4,200	3,300	5,625	4,500
Data Processing Fee-County Clerk	43396-52501	7,226	7,000	22,846	22,000
Total Charges - Current Services		325,387	326,050	331,324	316,340
Other Local Revenues					
Lease/Rentals-SCTWA(moving out)/Cherry Glenn	44120	65,964	65,965	69,033	30,000
Lease/Rentals-Tower Rental-Comm Svc/Moore Care	44120-51900	4,600	4,600	4,800	4,600
Lease/Rentals-Memorial Building	44120-51960	30,788	30,000	29,175	25,000
Sale of Materials and Supplies	44130	604	1,753	1,753	1,000
Sale of Animals/Adoption	44150	79,861	80,000	78,857	75,000
Sale of Animals/Spay-Neuter	44150-55012	5,925	5,500	8,698	7,000
Miscellaneous Refunds	44170	20,625	20,000	16,854	10,000
Revenue from Joint Ventures-(Columbia & Animal Shelter)	44514-55010	186,758	185,000	144,013	185,000
Sale of Equipment	44530	0	21,390	22,395	0
Sale of Property	44540	0	0	1,100	0
Contributions and Gifts	44570	0	0	0	0
Contributions & Gifts - Animal Shelter	44570-55010	0	0	0	0
Contributions & Gifts - General Donations	44570-55015	3,760	0	9,346	0
Contributions & Gifts - Contributions and Gifts	44570-55017	10,000	0	40	0
Contributions & Gifts - Animal Shelter Donations	44570-55018	21,336	0	0	0
Contributions and Gifts- Gifts Columbia Library	44570-56101	5,750	0	2,137	0
Contributions and Gifts- Gifts Mt. Pleasant Library	44570-56201	55	0	25	0
Performance Bond Forfeitures	44580	0	0	0	0
Other Local Revenues	44990	75,985	5,000	868	800
Other Local Revenues - BCBS Wellness	44990-15101	5,000	0	0	0
Other Local Revenues - GIS - Upgrades Property Assessor	44990-52003	4,000	4,000	16,054	10,000
Other Local Revenues - Emerg Mgmt Haz Clean Up	44990-54491	55,859	50,000	45,075	40,000
Other Local Revenues - MC/Columbia Emerg Mgmt	44990-54492	12,610	0	0	0
Other Local Revenues	44990-58005	0	0	0	0
Total Other Local Revenues		589,480	473,208	450,223	388,400
Fees Received by County					
County Clerk - Excess Fees	45110	286,853	285,000	191,004	285,000
Clerk and Master - Excess Fees	45150	121,104	0	0	0

101 - GENERAL FUND		Audited	Approved	Unaudited	Approved
REVENUE		Actual	Budget	Actual	Budget
Description	Account Code	2012-2013	2013-2014	2013-2014	2014-2015
Circuit Court Clerk	45520	228,222	0	223,763	230,000
General Sessions Court Clerk	45540	581,808	800,000	544,882	560,000
Clerk & Master	45550	0	125,000	365,261	380,000
Juvenile Court Clerk	45560	103,128	90,000	82,047	85,000
Register	45580	426,870	400,000	353,826	375,000
Sheriff	45590	53,928	40,000	46,020	45,000
Trustee	45610	1,358,636	1,350,000	1,317,711	1,335,000
Total Fees Received by County		3,160,549	3,090,000	3,124,514	3,295,000
State of Tennessee					
Juvenile Services Program	46110	4,500	7,000	14,170	10,000
State Reappraisal Grant	46160	1,750	0	0	0
Other Gen Govt Grants-THDA Hsg Grant	46190-15005	0	500,000	496,321	0
Other Gen Govt Grants-Mt Pl Sewer Grant	46190-15010	342,417	150,493	146,727	150,493
Other Gen Govt Grants-Help America Vote Grant 2014	46190-15011	0	21,000	21,000	0
Law Enforcement Training Programs	46210-14015	48,600	48,000	46,200	46,200
Other Health and Welfare Grants-DGA Grant	46390-15001	635,970	750,415	670,888	793,700
Income Tax/Accrue get in July	46820	215,098	215,000	0	215,000
Beer Tax - Oct/Apr	46830	18,586	18,500	17,806	17,000
Title - County Clerk	46835	0	0	1,124	1,000
Alcoholic Beverage Tax (Aug ,Nov, Feb, May)	46840	116,155	116,000	121,115	118,000
Board of Jurors	46880	333	300	0	0
Contracted Prisoner Boarding	46915	1,651,384	1,550,000	1,737,002	1,600,000
Registrar's Salary Supplement	46960	11,373	11,000	20,705	16,000
Other State Grants-Elections	46980	0	16,275	0	0
Other State Grants-AES Comp Project Grant	46980-51017	0	1,540	1,540	0
Other State Grants-LPRF Grant Parks 2 yrs to spend	46980-56707	0	25,000	4,463	12,450
Other State Revenues	46990	0	0	0	0
Other State Revenues-SNAP 12/13	46990-51913	13,791	6,500	0	0
Other State Revenues-SNAP 13/14	46990-51915	0	0	0	2,500
Other State Revenues-Health Tobacco Stmt	46990-55150	0	52,082	52,082	0
Other State Revenues-2013 Arts Prog Grant	46990-56203	0	0	0	0
Other state Revenues-Park Lighting	46990-56754	0	0	0	0
Total State of Tennessee		3,059,957	3,489,105	3,351,143	2,982,343
Federal Government					
Homeland Security Grants	47235	0	0	0	0
Homeland Security Grants-2010	47235-14118	0	0	0	0
Homeland Security Grants - 2010	47235-14120	0	0	95,701	0
Homeland Security Grant- Haz Mit Plng 2011	47235-14121	58,080	37,621	0	0
Homeland Security Grant- Haz Mat	47235-14123	9,600	0	0	0
Homeland Security Grants-\$21345.56	47235-14124	0	21,346	21,346	0
Homeland Security Grants-EMPG \$21345.56	47235-14125	39,350	0	0	0
Homeland Security Grant - EOSS Grant-155600.50	47235-14126	39,242	1,516,759	107,475	1,409,284
Homeland Security Grants-2012 \$17011.33	47235-14127	0	17,011	17,011	0
Homeland Security Grants-2013 Haz Mit \$6500	47235-14128	0	6,500	6,500	0
Homeland Security Grants-2013 EMPG \$39350	47235-14129	0	39,350	39,350	0
Homeland Security Grants-2014 Haz Mat \$6500	47235-14130	0	6,500	0	6,500
Homeland Security Grant-2013	47235-14131	0	21,007	0	21,007
Homeland Security Grant-EMP Grant 2014	47235-14132	0	39,350	0	39,350
Law Enforcement Grants	47250-14023	0	0	0	0
Law Enforcement Grants	47250-14045	0	0	0	0

101 - GENERAL FUND		Audited	Approved	Unaudited	Approved
REVENUE	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Law Enforcement Grants	47250-14046	0	0	0	0
Law Enforcement Grants	47250-14047	0	0	0	0
Law Enforcement Grants-2011 JAG \$21876	47250-14056	20,742	1,134	0	0
Law Enforcement Grants-2011 BPV 5	47250-14057	0	0	0	0
Law Enforcement Grants-JAG \$20320	47250-14058	0	20,320	0	0
Law Enforcement Grants-JAG \$11775	47250-14059	11,775	0	0	0
Law Enforcement Grants-12/13 BPV \$6750 Patrol	47250-14060	0	1,838	1,838	0
Law Enforcement Grants-12/13 BPV \$6750 Jail	47250-14061	0	1,338	1,338	0
Law Enforcement Grant-12/13 BVP \$2100 Patrol	47250-14062	0	0	1,050	0
Law Enforcement Grant-13/14 JAG Grant \$9275	47250-14063	0	9,275	0	9,275
Law Enforcement Grants-2014 BPV	47250-14064	0	1,873	1,873	0
Law Enforcement Grants-GH50 DUI Enforcement	47250-54116	3,925	75,296	43,696	16,878
Law Enforcement Grants-12/13 OCDEF OT \$5000	47250-54117	0	5,000	0	0
Law Enforcement Grants-12/13 SCAAP \$1622	47250-54118	1,622	0	0	0
Law Enforcement Grants-13/14 SCAAP	47250-54119	0	0	445	0
Law Enforcement Grants-Child Support Officer	47250-54125	0	0	0	37,107
Other Federal through State	47590	0	0	0	0
Other Federal through State-Marshall OT	47590-54111	1,718	14,782	0	0
Other Federal through State-FBI Overtime	47590-54114	0	10,000	0	0
Tax Credit Bond Rebate-QSCAB Int (xfer to 151)	47715	106,853	0	0	0
Other Direct Federal Revenue	47990	13,026	12,000	16,015	0
Other Direct Federal Revenue-FBI TFO GRANT	47990-54114	11,438	10,000	11,485	0
Other Direct Federal Revenue-Secret 5vc 2014 \$15000.	47990-54120	0	15,000	0	0
Total Federal Government		317,371	1,883,300	365,123	1,539,401
Direct Federal Revenue					
ARRA Grant #6	47801	0	0	0	0
ARRA Grant F	47806-58800	0	0	0	0
ARRA Grant G	47807-14042	0	0	0	0
Total Direct Federal Revenue		0	0	0	0
Other Governments and Citizens Groups					
Prisoner Board	48110	0	0	0	0
Contributions	48130	0	0	0	0
Donations	48610	168	0	0	0
Donations - Archives	48610-51005	6,325	6,000	4,383	4,000
Donations- Registrar/Elections	48610-51012	2,369	0	0	0
Donations - Columbia Library	48610-56101	4,655	5,000	3,310	3,000
Donations - Mt Pleasant Library	48610-56201	425	0	531	0
Contributions - Art Build Communities	48610-56202	0	0	0	0
Donations - APG 2013 \$5760	48610-56203	0	5,760	5,250	510
Donation - Arts Program Grant 2013	48610-56204	10,240	3,160	0	0
Other	48990	0	0	0	0
Other - Historical Society Grant - Archives	48990-51914	0	0	5,500	0
Other Cities - Reappraisal Reimbursements	48990-52001	57,049	50,000	0	0
Total Other Governments and Citizens Groups		81,231	69,920	18,974	7,510
Other Sources					
Insurance Recovery	49700	58,859	65,926	34,877	35,000
Operating Transfers-MRH	49800-15100	0	900,000	900,000	900,000
Total Other Sources		58,859	965,926	934,877	935,000

101 - GENERAL FUND		Audited	Approved	Unaudited	Approved
REVENUE	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
TOTAL REVENUE		25,042,385	27,647,059	26,465,258	27,223,458

Beginning Fund Balance 6/30/13 - Audited	8,752,252.00
Revenue Year to Date	26,465,257.72
Expenditures Year to Date	<u>(25,656,304.00)</u>
Fund Balance 06/30/14	9,561,205.72
Restricted/Committed/Assigned	<u>(2,686,279.00)</u>
Unrestricted Fund Balance 06/30/14	<u><u>6,874,926.72</u></u>

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
County Commission					
Board and Committee Member Fees	51100-191	72,080	68,672	65,840	72,080
Social Security	51100-201	4,558	4,558	4,082	4,469
Employer Medicare	51100-212	1,066	1,066	955	1,046
Dues and Memberships	51100-320	0	2,100	2,100	2,100
Legal Notices, Recording and Court Costs	51100-332	1,308	1,908	1,815	2,000
Printing, Stationary and Forms	51100-349	0	0	0	0
Office Supplies	51100-435	339	400	232	400
Total County Commission		79,351	78,704	75,024	82,095
Board of Equalization					
Board and Committee Member Fees	51210-191	890	1,610	1,610	3,000
Social Security	51210-201	110	115	100	186
Employer Medicare	51210-212	26	30	23	44
Legal Notices, Recording and Court Costs	51210-332	104	100	52	100
Total Board of Equalization		1,130	1,855	1,785	3,330
Other Board and Committees					
Legal Services	51240-331	300	300	0	2,400
Legal Notices, Recording and Court Cost	51240-332	390	400	369	1,000
Postal Charges	51240-348	397	400	216	400
Printing, Stationary and Forms	51240-349	87	100	0	100
Other Contracted Services	51240-399	0	0	0	0
Office Supplies	51240-435	545	600	586	600
Other Supplies & Materials	51240-499	3,355	4,341	4,073	4,500
Office Equipment	51240-719	899	0	0	0
Liability Insurance	51240-506	0	1,844	0	0
Total Other Board and Committees		5,973	7,985	5,244	9,000
County Mayor					
County Official	51300-101	87,978	92,040	92,040	95,147
Assistants	51300-103	35,399	36,455	36,455	37,547
Clerical Personnel	51300-162	33,670	34,699	34,689	35,727
Longevity Pay	51300-186	1,150	1,250	1,250	1,350
Other Salaries and Wages	51300-189	15,429	19,304	19,150	23,858
Social Security	51300-201	10,847	11,632	11,458	12,005
State Retirement	51300-204	10,235	10,639	10,639	7,843
Life Insurance	51300-206	160	191	168	191
Medical Insurance	51300-207	19,471	18,441	18,189	19,732
Dental Insurance	51300-208	668	617	617	629
Disability Insurance	51300-209	571	539	536	556
Unemployment Compensation	51300-210	391	432	357	360
Employer Medicare	51300-212	2,537	2,720	2,680	2,808
Communication	51300-307	0	0	0	0
Dues and Memberships	51300-320	2,100	2,164	2,164	2,164
Legal Notices, Recording and Court Costs	51300-332	141	150	41	150
Maintenance Agreements	51300-334	402	450	357	347
Postal Charges	51300-348	0	300	225	300
Printing, Stationary and Forms	51300-349	459	736	350	736
Travel, Training and Meals	51300-355	1,049	1,100	75	1,100
Office Supplies	51300-435	621	1,496	1,473	1,300
Periodicals	51300-437	40	398	182	398

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101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION		Actual	Budget	Actual	Budget
Description	Account Code	2012-2013	2013-2014	2013-2014	2014-2015
Furniture and Fixtures	51300-711	0	0	0	0
Office Equipment	51300-719	5,230	0	0	0
Other Capital Outlay	51300-799		0	0	0
Total County Mayor		228,548	235,753	233,095	244,248
Personnel Office					
County Official	51310-101	65,856	67,834	67,834	69,869
Clerical Personnel	51310-162	94,522	97,989	97,989	100,922
Longevity Pay	51310-186	1,750	1,950	1,950	2,150
Overtime	51310-187	0	0	0	2,500
Social Security	51310-201	9,832	10,402	10,164	10,877
State Retirement	51310-204	10,490	10,855	10,855	8,105
Life Insurance	51310-206	222	255	254	254
Medical Insurance	51310-207	25,962	24,588	24,252	26,309
Dental Insurance	51310-208	858	823	822	839
Disability Insurance	51310-209	589	560	560	564
Unemployment Compensation	51310-210	432	432	360	360
Employer Medicare	51310-212	2,299	2,433	2,377	2,544
Communication	51310-307	0	0	0	700
Data Processing Services	51310-317	0	415	0	0
Dues and Memberships	51310-320	320	700	700	450
Legal Notices, Recording and Court Costs	51310-332	1,048	1,100	1,055	1,100
Maintenance Agreements	51310-334	3,437	3,525	3,218	3,218
Postal Charges	51310-348	347	648	648	500
Printing, Stationary and Forms	51310-349	118	150	125	150
Travel, Training and Meals	51310-355	1,440	2,000	1,923	2,000
Other Contracted Services	51310-399	276	350	360	552
Office Supplies	51310-435	1,074	1,100	988	1,100
Periodicals	51310-437	97	0	0	0
Other Charges	51310-599	0	64	64	0
Furniture and Fixtures	51310-711	160	200	0	200
Office Equipment	51310-719	0	0	0	0
Total Personnel Office		221,129	228,373	226,498	235,263
County Attorney					
County Official	51400-101	63,246	65,143	65,143	77,402
Longevity Pay	51400-186	200	250	250	300
Social Security	51400-201	3,155	4,054	3,266	4,818
State Retirement	51400-204	4,105	4,232	4,231	3,590
Life Insurance	51400-206	55	64	64	64
Medical Insurance	51400-207	6,490	6,147	6,081	6,577
Dental Insurance	51400-208	223	206	206	210
Disability Insurance	51400-209	231	215	177	255
Unemployment Compensation	51400-210	108	108	90	90
Employer Medicare	51400-212	738	948	764	1,127
Consultants	51400-308	0	5,996	5,383	12,000
Dues and Memberships	51400-320	250	250	250	250
Postage	51400-348	92	100	92	200
Electricity	51400-415	750	750	750	750
Office Supplies	51400-435	3,000	3,000	3,000	3,000
Other Supplies and Materials	51400-499	1,250	1,251	1,250	1,251
Indirect Cost	51400-504	4,119	4,119	4,119	4,119

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION		Actual	Budget	Actual	Budget
Description	Account Code	2012-2013	2013-2014	2013-2014	2014-2015
Total County Attorney		88,012	96,833	95,116	116,003
Registrar					
County Official	51500-101-51011	66,036	69,082	69,082	71,409
Clerical Personnel	51500-162-51011	55,510	57,185	57,184	58,895
Part-time Personnel	51500-169-51011	15,314	14,057	14,011	14,475
Longevity Pay	51500-186-51011	1,700	1,750	1,750	1,800
Overtime Pay	51500-187-51011	2,427	584	461	1,355
Other Salaries and Wages	51500-189-51011	1,459	1,503	1,502	1,548
Election Commission	51500-192-51011	4,560	3,484	3,420	4,800
Election Commission - Special Elections	51500-192-51012	600	600	600	0
Election Workers - Special Elections	51500-193-51012	1,752	16,630	16,574	0
Election Workers - August Elections	51500-193-51014	40,780	0	0	40,000
Election Workers - November Elections	51500-193-51015	48,475	0	0	45,000
Social Security	51500-201-51011	8,996	9,025	9,020	9,566
Social Security - Special Elections	51500-201-51012	77	50	37	0
Social Security - August Elections	51500-201-51014	1,329	0	0	1,400
Social Security - November Elections	51500-201-51015	1,422	0	0	1,500
State Retirement	51500-204-51011	8,189	8,408	8,407	6,175
Life Insurance	51500-206-51011	166	191	170	191
Medical Insurance	51500-207-51011	19,471	18,201	18,189	19,732
Dental Insurance	51500-208-51011	668	617	617	629
Disability Insurance	51500-209-51011	442	417	415	430
Unemployment Compensation	51500-210-51011	418	432	374	360
Unemployment Compensation - Special Elections	51500-210-51012	8	0	0	0
Unemployment Compensation - August Elections	51500-210-51014	201	0	0	250
Unemployment Compensation - Nov Elections	51500-210-51015	236	0	0	300
Employer Medicare	51500-212-51011	2,104	2,158	2,109	2,237
Employer Medicare - Special Elections	51500-212-51012	18	100	9	0
Employer Medicare - August Elections	51500-212-51014	311	0	0	350
Employer Medicare - November Elections	51500-212-51015	332	0	0	400
Communication	51500-307-51011	421	450	401	500
Contracts with Public Carriers - Special Elections	51500-314-51012	0	2,000	2,000	0
Contracts with Public Carriers - Aug Elections	51500-314-51014	2,000	0	0	2,000
Contracts with Public Carriers - Nov Elections	51500-314-51015	2,000	0	0	2,000
Data Processing Services	51500-317-51011	3,600	3,894	3,894	3,600
Data Processing Svc	51500-317-51017	0	1,540	1,540	0
Dues and Memberships	51500-320-51011	250	250	250	250
Legal Notices, Recording and Court Costs	51500-332-51011	75	250	87	250
Legal Notices, Recording and Court Costs - Special	51500-332-51012	919	2,206	1,978	0
Legal Notices, Recording and Court Costs - August	51500-332-51014	1,930	250	174	5,000
Legal Notices, Recording and Court Costs - Nov	51500-332-51015	2,098	0	0	2,500
Maintenance Agreements	51500-334-51011	11,739	11,807	11,797	11,773
Maintenance & Repair Building	51500-335-51011	158	1,294	1,252	1,500
Maintenance & Repair - Equip	51500-336-51011	844	0	0	0
Maintenance & Repair Equip - Special Elections	51500-336-51012	1,693	7,200	6,957	0
Maintenance & Repair Equip - August Elections	51500-336-51014	10,643	10,500	10,500	3,000
Maintenance & Repair Equip - November Elections	51500-336-51015	7,322	0	0	8,000
Pest Control	51500-347-51011	230	230	230	230
Postal Charges	51500-348-51011	2,973	12,285	12,285	11,500
Postal Charges - Special Elections	51500-348-51012	900	920	916	0
Postal Charges - August Elections	51500-348-51014	900	0	0	1,000

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION		Actual	Budget	Actual	Budget
Description	Account Code	2012-2013	2013-2014	2013-2014	2014-2015
Postal Charges - November Elections	51500-348-51015	1,188	0	0	1,000
Printing, Stationary and Forms	51500-349-51011	1,913	2,090	2,090	3,000
Printing, Stationary and Forms - Special Election	51500-349-51012	239	3,010	2,992	0
Printing, Stationary and Forms - August Election	51500-349-51014	4,159	6,500	6,500	1,000
Printing, Stationary and Forms - Nov Election	51500-349-51015	3,769	0	0	4,000
Rentals	51500-351-15011	0	31,800	31,800	0
Rentals-Special Election	51500-351-51012	0	1,005	1,005	0
Rentals - August Elections	51500-351-51014	1,005	0	0	1,005
Rentals - November Elections	51500-351-51015	1,005	0	0	1,005
Travel, Training & Meals	51500-355-51011	1,364	1,765	1,765	1,500
Travel, Training & Meals - Special Elections	51500-355-51012	67	300	259	0
Travel, Training & Meals - August Elections	51500-355-51014	259	0	0	300
Travel, Training & Meals - November Elections	51500-355-51015	340	0	0	500
Data Processing Services	51500-411-51011	1,957	450	224	2,500
Electricity	51500-415-51011	5,517	5,050	4,993	6,000
Natural Gas	51500-434-51011	2,215	2,677	2,676	2,500
Office Supplies	51500-435-51011	468	750	701	1,000
Office Supplies - Special Election	51500-435-51012	0	377	376	0
Office Supplies - August Elections	51500-435-51014	56	0	0	500
Office Supplies - November elections	51500-435-51015	972	0	0	1,000
Furniture and Fixtures	51500-711-51011	0	0	0	0
Other Capital Outlay - Voting Machine	51500-799-51011	0	0	0	0
Other Capital Outlay - Voting Machine	51500-799-51023	0	3,873	3,873	0
Total Election Commission		360,189	319,197	317,446	362,715
Register of Deeds					
County Official	51600-101	73,374	76,759	76,759	79,352
Clerical Personnel	51600-162	124,403	120,255	119,373	130,937
Longevity Pay	51600-186	2,650	1,800	1,800	1,950
Overtime	51600-187	447	3,483	3,483	0
Social Security	51600-201	12,408	13,498	12,417	13,159
State Retirement	51600-204	12,996	14,086	13,032	9,805
Life Insurance	51600-206	248	353	318	318
Medical Insurance	51600-207	31,966	30,682	30,316	32,886
Dental Insurance	51600-208	1,096	1,220	1,028	1,048
Disability Insurance	51600-209	718	713	632	694
Unemployment Compensation	51600-210	474	540	406	270
Employer Medicare	51600-212	2,902	3,157	2,904	3,077
Data Processing Services	51600-317-51021	16,247	13,800	13,413	16,602
Dues and Memberships	51600-320	681	700	681	700
Maintenance Agreements	51600-334	4,741	5,252	4,741	5,252
Maintenance & Repair Service	51600-337	0	100	0	0
Postal Charges	51600-348	724	800	534	600
Data Processing Supplies	51600-411-51021	1,158	1,632	1,631	1,000
Office Supplies	51600-435	4,571	2,600	2,337	4,000
Data Processing Equipment	51600-709-51021	31	1,657	1,656	5,000
Furniture and Fixtures	51600-711	4,560	1,000	0	0
Office Equipment	51600-719	0	500	42	500
Total Register of Deeds		296,395	294,587	287,503	307,150
Building and Zoning					
County Official	51710-101	59,760	61,549	60,661	52,728

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION		Actual	Budget	Actual	Budget
Description	Account Code	2012-2013	2013-2014	2013-2014	2014-2015
Assistant(s)	51710-103	42,453	43,722	43,722	45,032
Secretary(s)	51710-161	38,480	39,645	39,645	40,830
Clerical Personnel	51710-162	31,720	32,677	32,677	33,654
Longevity Pay	51710-186	4,000	4,100	3,100	2,200
Other Salaries and Wages	51710-189	77,251	70,613	68,448	98,301
Social Security	51710-201	15,598	15,519	15,274	16,910
State Retirement	51710-204	16,410	15,105	14,898	12,601
Life Insurance	51710-206	313	382	313	445
Medical Insurance	51710-207	36,434	32,682	32,360	46,040
Dental Insurance	51710-208	1,113	1,017	891	1,258
Disability Insurance	51710-209	880	859	702	893
Unemployment Compensation	51710-210	756	756	745	630
Employer Medicare	51710-212	3,648	4,074	3,572	3,955
Consultants	51710-308	53,750	58,750	56,250	58,750
Data Processing Services	51710-317	6,900	5,800	5,500	12,000
Dues and Memberships	51710-320	555	600	619	600
Legal Notices, Recording and Court Costs	51710-332	1,986	2,358	2,252	3,000
Maintenance Agreements	51710-334	3,213	6,760	6,499	8,358
Maintenance & Repair Vehicles	51710-338	1,835	1,500	1,224	3,000
Postal Charges	51710-348	1,261	1,300	304	1,300
Printing, Stationary and Forms	51710-349	226	300	150	300
Travel, Training and Meals	51710-355	3,182	1,900	1,749	4,200
Other Contracted Services	51710-399	0	500	0	8,000
Gasoline	51710-425	4,666	6,160	5,290	6,160
Office Supplies	51710-435	943	2,236	2,235	2,000
Periodicals	51710-437	6,719	1,600	1,441	5,000
Tires & Tubes	51710-450	0	800	0	0
Refunds	51710-509	0	0	0	0
Other Charges	51710-599	0	0	0	0
Furniture and Fixtures	51710-711	280	500	0	500
Office Equipment	51710-719	0	200	100	600
Other Equipment	51710-790	121	400	176	0
Other Construction	51710-791-59000	59,103	0	0	0
Total Building and Zoning		473,556	414,364	400,797	469,245
County Buildings					
Supervisor/ Director	51800-105	46,824	48,256	48,256	49,712
Custodial Personnel	51800-166	76,058	77,912	77,542	79,995
Longevity Pay	51800-186	5,950	5,700	4,850	4,950
Overtime Pay	51800-187	4,031	4,344	4,343	951
Other Salaries and Wages	51800-189	149,996	153,213	152,966	157,830
Social Security	51800-201	17,369	17,944	17,704	18,193
State Retirement	51800-204	17,277	17,795	17,600	12,872
Life Insurance	51800-206	416	509	472	509
Medical Insurance	51800-207	48,937	45,146	44,980	52,618
Dental Insurance	51800-208	1,456	1,492	1,491	1,677
Disability Insurance	51800-209	929	886	820	900
Unemployment Compensation	51800-210	1,033	972	923	810
Employer Medicare	51800-212	4,062	4,197	4,140	4,255
Communication	51800-307	7,794	8,000	7,362	8,000
Janitorial Services	51800-328	0	9,300	9,300	9,300
Laundry Service	51800-329	748	3,812	3,204	3,024

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Licenses	51800-333	715	1,375	1,375	1,050
Maintenance Agreements	51800-334	18,667	22,848	20,180	35,139
Maintenance & Repair Building	51800-335	65,304	91,909	91,065	80,000
Maintenance & Repair Machinery	51800-336	290	1,000	542	1,000
Maintenance & Repair Vehicles	51800-338	3,310	12,291	12,291	3,000
Pest Control	51800-347	2,193	2,193	2,193	2,193
Rentals	51800-351	0	200	0	200
Disposal Fees	51800-359	6,752	6,048	4,547	7,000
Other Contracted Services	51800-399	21,394	4,316	3,741	10,316
Custodial Supplies	51800-410	10,762	8,053	7,687	11,000
Electricity	51800-415	145,682	152,952	152,952	146,000
Equipment & Machinery Parts	51800-418	0	7	7	0
Fertilizer, Lime and Seed	51800-420	0	0	0	300
Gasoline	51800-425	11,537	12,000	11,185	12,000
Natural Gas	51800-434	19,950	24,369	24,368	22,000
Office Supplies	51800-435	260	260	65	200
Small Tools	51800-446	138	200	94	200
Uniforms	51800-451	0	0	0	0
Other Supplies	51800-499	501	1,171	1,170	600
Boiler Insurance	51800-501	3,062	3,157	3,157	8,581
Building and Contents Insurance	51800-502	59,111	60,942	60,942	69,485
Other Charges	51800-599	441	0	0	0
Building Improvements	51800-707	0	0	0	0
Furniture and Fixtures	51800-711	0	0	0	0
Other Equipment	51800-790	0	0	0	0
Other Capital Outlay	51800-799	9,999	0	0	0
Total County Buildings		762,948	804,769	793,514	815,860
Other General Administration					
Audit Services	51900-305	26,819	24,500	24,287	27,000
Consultants-Org Mgmt GP	51900-308	1,100	3,100	3,000	3,500
Data Processing Services	51900-317	20,007	21,486	21,485	32,091
Dues and Memberships	51900-320	12,170	11,014	10,070	13,000
Legal Services	51900-331	0	500	0	10,000
Maintenance & Repair Service - Vehicle	51900-338	3,602	1,000	522	1,000
Travel, Training & Meals	51900-355	0	0	0	0
Remittance of Revenues Collected	51900-358	0	0	0	0
Other Contracted Services	51900-399	329	400	289	400
Other Contracted Services	51900-399-51900	0	0	0	0
Gasoline	51900-425	1,971	2,000	1,173	2,000
Natural Gas-Tower	51900-434-51900	0	75	64	75
Indirect Cost	51900-504	5,000	5,000	5,000	5,000
Judgments	51900-505	48,193	56,422	56,421	60,000
Liability Insurance	51900-506	156,752	163,496	163,211	165,662
Premiums on Corporate Surety Bonds	51900-508	365	100	17	15,000
Vehicle and Equipment Insurance	51900-511	68,733	70,862	70,862	78,216
Workman's Compensation Insurance	51900-513	369,767	391,974	390,961	431,139
Other Charges	51900-599	60	9,043	9,043	5,000
Other Charges	51900-599-51900	0	0	0	0
Total Other General Administration		714,868	760,972	756,405	849,083

Preservation of Records

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
County Official	51910-101	51,588	53,125	53,125	54,730
Assistants	51910-103	31,720	32,677	32,677	33,654
Part-time	51910-169	2,900	4,919	5,366	4,532
Part-time	51910-169-51913	3,675	463	463	0
Part-time	51910-169-51914	0	2,572	2,571	0
Part-time	51910-169-51915	0	48	1,836	0
Longevity Pay	51910-186	850	950	950	1,050
Social Security	51910-201	5,308	5,851	5,622	5,826
Social Security	51910-201-51913	228	29	29	0
Social Security	51910-201-51914	0	160	159	0
Social Security	51910-201-51915	0	0	114	0
State Retirement	51910-204	5,445	5,613	5,613	4,132
Life Insurance	51910-206	111	128	127	127
Medical Insurance	51910-207	12,981	12,294	12,126	13,154
Dental Insurance	51910-208	445	412	411	419
Disability Insurance	51910-209	305	283	280	292
Unemployment Compensation	51910-210	251	301	238	225
Unemployment Compensation	51910-210-51913	44	5	5	0
Unemployment Compensation	51910-210-51914	0	18	18	0
Unemployment Compensation	51910-210-51915	0	0	5	0
Employer Medicare	51910-212	1,240	1,369	1,315	1,363
Employer Medicare	51910-212-51913	55	7	7	0
Employer Medicare	51910-212-51914	0	38	37	0
Employer Medicare	51910-212-51915	0	0	27	0
Communication	51910-307	421	425	424	425
Dues and Memberships	51910-320	0	0	0	0
Janitorial Services	51910-328	1,475	1,500	1,500	1,500
Maintenance Agreements	51910-334	2,598	2,616	2,598	2,598
Postal Charges	51910-348	175	175	174	175
Printing, Stationary and Forms	51910-349	0	0	0	0
Travel, Training & Meals	51910-355	0	189	188	200
Custodial Supplies	51910-410	237	300	283	300
Library Books/Media	51910-432	1,985	2,000	1,357	2,000
Office Supplies	51910-435	3,466	3,500	3,410	3,500
Periodicals	51910-437	117	176	117	176
Furniture and Fixtures	51910-711	1,378	1,508	1,508	1,500
Office Equipment	51910-719	0	0	0	0
Other Capital Outlay	51910-799-51005	2,745	1,714	0	0
Total Preservation of Records		131,743	135,365	134,680	131,878
Accounting and Budgeting					
County Official	52100-101	71,760	80,074	80,073	81,738
Assistant Director	52100-103	52,297	45,861	45,861	50,921
Accountants/Bookkeepers	52100-119	74,793	89,898	89,151	126,797
Clerical Personnel	52100-162	78,499	80,871	80,870	111,550
Longevity Pay	52100-186	2,300	2,300	2,300	2,400
Overtime	52100-187	0	2,734	2,301	10,000
Social Security	52100-201	16,934	19,158	17,878	23,771
State Retirement	52100-204	17,796	19,991	19,331	17,713
Life Insurance	52100-206	262	387	387	509
Medical Insurance	52100-207	31,206	36,882	35,322	50,716
Dental Insurance	52100-208	1,135	1,220	1,167	1,677

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Disability Insurance	52100-209	753	975	975	1,224
Unemployment Compensation	52100-210	817	648	563	720
Employer Medicare	52100-212	3,960	4,480	4,181	5,559
Communication	52100-307	1,155	1,200	818	1,200
Data Processing Services	52100-317	0	500	0	0
Dues and Memberships	52100-320	400	520	520	600
Legal Notices, Recording and Court Costs	52100-332	0	250	122	250
Maintenance Agreements	52100-334	953	1,292	611	542
Postal Charges	52100-348	2,877	3,000	2,885	3,000
Printing, Stationary and Forms	52100-349	24	52	52	50
Travel, Training and Meals	52100-355	1,797	3,000	1,875	3,000
Other Contracted Services	52100-399	0	650	632	800
Data Processing Supplies	52100-411	0	0	0	0
Office Supplies	52100-435	4,100	3,500	2,922	3,500
Periodicals	52100-437	0	0	0	0
Other Charges	52100-599	275	300	0	300
Furniture and Fixtures	52100-711	180	345	345	2,000
Office Equipment	52100-719	3,597	0	0	2,000
Other Capital Outlay	52100-799	0	0	0	0
Total Accounting and Budgeting		367,870	400,088	391,142	502,537
Purchasing					
County Official	52200-101	39,092	56,849	56,839	58,552
Accountants/Bookkeepers	52200-119	98,218	101,172	101,171	104,208
Longevity Pay	52200-186	2,600	2,650	2,650	2,700
Social Security	52200-201	8,566	9,962	9,848	10,259
State Retirement	52200-204	9,052	10,395	10,395	7,644
Life Insurance	52200-206	142	207	207	191
Medical Insurance	52200-207	17,715	18,441	18,189	19,732
Dental Insurance	52200-208	608	617	617	629
Disability Insurance	52200-209	530	562	562	537
Unemployment Compensation	52200-210	324	325	270	270
Employer Medicare	52200-212	2,003	2,330	2,303	2,399
Communication	52200-307	427	489	489	600
Data Processing Service	52200-317	3,243	5,000	3,997	4,000
Dues and Memberships	52200-320	390	420	405	400
Maintenance Agreements- Scanners	52200-334	0	468	121	2,014
Postal Charges	52200-348	483	500	500	500
Travel, Training and Meals	52200-355	241	1,500	1,475	1,600
Office Supplies	52200-435	643	828	828	700
Premiums on Corporate Surety Bonds(Notary)	52200-508	0	0	0	100
Furniture and Fixtures	52200-711	408	500	141	500
Office Equipment	52200-719	3,597	250	200	250
Total Purchasing		188,282	213,465	211,207	217,785
Property Assessor					
County Official	52300-101	73,374	76,759	76,759	79,352
Clerical Personnel	52300-162	125,495	132,350	132,144	136,318
Longevity Pay	52300-186	4,050	4,250	4,250	4,700
Overtime	52300-187	1,716	8,924	7,337	2,039
Other Salaries and Wages	52300-189	163,816	171,067	171,067	176,218
In-service Training	52300-196	1,750	1,750	1,750	1,750

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Social Security	52300-201	22,302	24,999	23,983	24,823
State Retirement	52300-204	15,784	19,068	18,362	13,277
Life Insurance	52300-206	486	649	635	649
Medical Insurance	52300-207	62,647	67,618	65,978	72,349
Dental Insurance	52300-208	2,140	2,237	2,228	2,306
Disability Insurance	52300-209	1,225	1,255	1,225	1,293
Unemployment Compensation	52300-210	1,174	1,080	981	900
Employer Medicare	52300-212	5,216	5,847	5,609	5,805
Audit Services	52300-305-52002	10,616	20,000	18,214	20,000
Communication	52300-307	158	416	416	600
Data Processing Services	52300-317	21,024	21,025	20,868	23,000
Dues and Memberships	52300-320	2,610	2,700	2,610	3,000
Maintenance Agreements	52300-334	1,176	1,200	1,176	1,176
Main & Repair Office Equip	52300-337	0	200	0	200
Main & Repair Vehicle	52300-338	1,700	2,000	1,491	2,500
Postal Charges	52300-348	3,776	4,000	2,747	4,500
Printing, Stationary and Forms	52300-349	299	300	213	500
Travel, Training and Meals	52300-355	2,035	2,100	846	2,100
Other Contracted Services	52300-399	0	0	0	1,000
Other Contracted Services	52300-399-52003	21,620	3,000	3,000	2,000
Data Processing Supplies	52300-411	4,149	4,200	3,792	4,200
Gasoline	52300-425	2,744	3,000	2,254	4,000
Office Supplies	52300-435	3,022	3,100	2,590	3,500
Other Charges	52300-599	80	100	32	500
Data Processing Equipment	52300-709	6,829	2,000	90	2,000
Furniture and Fixtures	52300-711	0	500	305	500
Office Equipment	52300-719	0	500	15	500
Other Equipment	52300-790	0	500	83	500
Total Property Assessors Office		563,013	588,694	573,050	598,055
Reappraisal					
Clerical Personnel	52310-162	29,120	29,994	29,994	30,885
Temporary Personnel	52310-168	6,128	9,546	7,325	16,001
Longevity Pay	52310-186	1,850	1,450	1,450	1,500
Overtime	52310-187	540	3,961	3,515	2,050
Other Salaries & Wages	52310-189	66,044	64,137	64,077	66,066
Social Security	52310-201	6,416	6,879	6,579	7,223
State Retirement	52310-204	6,104	7,016	6,408	4,624
Life Insurance	52310-206	148	191	191	191
Medical Insurance	52310-207	17,480	18,441	18,189	19,732
Dental Insurance	52310-208	600	617	617	629
Disability Insurance	52310-209	312	311	308	320
Unemployment Compensation	52310-210	452	540	340	360
Employer Medicare	52310-212	1,501	2,030	1,539	1,689
Communication	52310-307	2	10	3	600
Data Processing Services	52310-317	10,136	10,293	9,899	12,000
Maintenance Agreements	52310-334	529	540	529	540
Main & Repair Vehicle	52310-338	280	500	0	1,000
Postal Charges	52310-348	1,625	16,640	16,333	3,000
Printing, Stationery and Forms	52310-349	158	400	295	300
Travel, Training and Meals	52310-355	30	1,000	831	1,000
Data Processing Supplies	52310-411	293	300	286	500

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Gasoline	52310-425	1,357	2,000	489	2,000
Office Supplies	52310-435	0	500	390	1,000
Other Charges	52310-599	0	0	0	500
Data Processing Equipment	52310-709	0	500	0	500
Furniture and Fixtures	52310-711	0	500	0	500
Other Equipment	52310-790	0	500	0	500
Total Reappraisal Program		151,105	178,796	169,587	175,210
Trustee					
County Official	52400-101	73,374	76,759	76,759	79,352
Clerical Personnel	52400-162	130,544	132,806	132,805	136,791
Temporary Personnel	52400-168	13,398	13,343	11,711	14,900
Longevity Pay	52400-186	3,200	2,250	2,250	2,300
Overtime Pay	52400-187	0	0	0	0
Social Security	52400-201	13,604	13,962	13,801	14,467
State Retirement	52400-204	13,232	13,705	13,705	10,092
Life Insurance	52400-206	259	318	318	318
Medical Insurance	52400-207	30,461	30,735	30,316	32,886
Dental Insurance	52400-208	1,045	1,028	1,028	1,048
Disability Insurance	52400-209	722	692	687	713
Unemployment Compensation	52400-210	619	593	475	450
Employer Medicare	52400-212	3,182	3,265	3,228	3,383
Data Processing Services	52400-317	4,014	4,101	4,025	4,101
Dues and Memberships	52400-320	696	700	696	700
Legal Notices, Recording and Court Costs	52400-332	46	50	46	50
Maintenance Agreements	52400-334	529	540	529	529
Postal Charges	52400-348	1,345	3,000	2,933	3,000
Travel, Training & Meals	52400-355	1,023	1,078	1,077	1,050
Other Contracted Services	52400-399	14,960	15,000	14,713	15,000
Office Supplies	52400-435	1,437	1,600	1,546	1,600
Office Equipment	52400-719	0	0	0	0
Total Trustee		307,690	315,525	312,648	322,730
County Clerk					
Longevity Pay	52500-186	0	0	0	0
Overtime	52500-187	0	0	0	0
Other Salaries and Wages	52500-189	0	36,562	0	0
Social Security	52500-201	0	2,223	0	0
State Retirement	52500-204	30,544	30,652	30,503	23,251
Life Insurance	52500-206	748	862	822	890
Medical Insurance	52500-207	90,866	82,059	81,921	92,081
Dental Insurance	52500-208	3,117	2,848	2,777	2,935
Disability Insurance	52500-209	1,712	1,598	1,512	1,617
Unemployment Compensation	52500-210	1,404	1,404	1,198	1,170
Employer Medicare	52500-212	0	520	0	0
Accounting Services	52500-301	0	0	16,749	0
Data Processing Services	52500-317	14,789	15,000	14,979	17,646
Dues and Memberships	52500-320	746	800	746	800
Maintenance Agreements	52500-334	1,891	2,470	1,958	2,470
Postal Charges	52500-348	17,865	23,921	23,921	27,000
Printing, Stationary and Forms	52500-349	5,955	6,350	6,269	7,000
Travel, Training & Meals	52500-355	57	100	58	1,000

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Other Contracted Services	52500-399	0	0	0	0
Data Processing Supplies	52500-411	410	4,155	4,154	6,515
Office Supplies	52500-435	6,388	8,401	8,400	7,000
Periodicals	52500-437	220	250	12	250
Data Processing Equipment	52500-709-52501	1,422	500	316	9,400
Furniture and Fixtures	52500-711	296	173	0	500
Office Equipment	52500-719	0	500	469	500
Total County Clerk		178,430	221,348	196,764	202,025
Data Processing					
County Official	52600-101	76,278	78,566	78,566	80,912
Data Processing Personnel	52600-121	111,060	114,387	114,387	117,819
Longevity Pay	52600-186	1,850	1,950	1,950	2,050
Social Security	52600-201	11,631	12,084	11,982	12,448
State Retirement	52600-204	12,240	12,611	12,610	9,276
Life Insurance	52600-206	166	191	191	191
Medical Insurance	52600-207	19,471	18,441	18,189	19,732
Dental Insurance	52600-208	668	617	617	629
Disability Insurance	52600-209	685	637	631	656
Unemployment Compensation	52600-210	324	324	270	270
Employer Medicare	52600-212	2,720	2,826	2,802	2,911
Communication	52600-307	69,529	69,312	70,976	78,000
Data Processing Services	52600-317	18,706	22,680	22,679	21,913
Maintenance Agreements	52600-334	18,935	14,500	13,901	15,886
Postal Charges	52600-348	0	250	0	250
Travel, Training and Meals	52600-355	389	500	0	1,300
Data Processing Supplies	52600-411	8,552	5,200	4,845	9,000
Office Supplies	52600-435	0	500	54	500
Periodicals	52600-437	0	100	0	100
Small Tools	52600-446	0	200	94	200
Other Charges	52600-599	0	0	0	0
Communication Equipment	52600-708	0	0	0	0
Data Processing Equipment	52600-709	61,592	59,583	58,642	75,000
Furniture and Fixtures	52600-711	0	0	0	0
Other Capital Outlay	52600-799	0	0	0	0
Total Data Processing		414,796	415,459	413,386	449,043
Circuit Court					
County Official	53100-101	73,374	90,922	90,922	79,352
Clerical Personnel	53100-162	501,481	504,264	502,011	531,731
Part-time Personnel	53100-169	31,861	33,876	33,543	55,226
Longevity Pay	53100-186	7,750	8,300	8,150	8,000
Overtime	53100-187	0	0	0	3,000
Jury and Witness Fees	53100-194	34,862	40,000	40,126	44,450
Other Per Diem & Fees	53100-199	11,300	14,300	14,050	20,000
Social Security	53100-201	38,304	42,260	39,858	43,509
State Retirement	53100-204	33,026	34,317	32,968	25,279
Life Insurance	53100-206	919	1,059	1,034	1,081
Medical Insurance	53100-207	106,825	98,800	98,525	111,813
Dental Insurance	53100-208	3,524	3,137	3,136	3,354
Disability Insurance	53100-209	2,064	1,962	1,854	2,017
Unemployment Compensation	53100-210	2,313	2,237	1,846	1,935

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Employer Medicare	53100-212	8,958	9,883	9,322	10,176
Audit Services	53100-305	0	8,172	8,172	0
Data Processing Services	53100-317-53305	0	22,526	22,305	0
Dues and Memberships	53100-320	666	675	546	675
Legal Notices, Recording and Court Costs	53100-332	383	600	453	600
Maintenance Agreements	53100-334	0	0	0	0
Maintenance & Repair Office Equip	53100-337	0	500	47	500
Postal Charges	53100-348	10,143	11,000	10,447	11,000
Printing, Stationary and Forms	53100-349	13,888	15,000	12,893	15,000
Office Supplies	53100-435	6,959	9,500	6,624	9,500
Travel, Training and Meals	53100-355	0	0	0	700
Periodicals	53100-437	466	500	476	500
Other Charges	53100-599	3,091	12,600	12,359	16,500
Furniture and Fixtures	53100-711	173	400	0	600
Office Equipment	53100-719	392	1,100	565	1,100
Other Equipment	53100-790	0	400	0	0
Total Circuit Court Clerk		892,722	968,290	952,232	997,598
General Sessions Part I					
Judges	53300-102-53001	306,480	312,923	312,923	317,642
Clerical Personnel	53300-162-53001	82,909	85,384	85,384	87,942
Temporary	53300-168-53001	57,860	52,341	52,341	63,803
Longevity Pay	53300-186-53001	1,400	1,450	1,450	1,650
Overtime Pay	53300-187-53001	572	369	368	10,000
Other Salaries and Wages	53300-189-53001	101,659	109,420	107,073	119,297
Social Security	53300-201-53001	29,200	29,399	29,398	32,035
State Retirement	53300-204-53001	31,083	31,984	31,887	23,825
Life Insurance	53300-206-53001	342	445	429	445
Medical Insurance	53300-207-53001	36,936	42,390	40,961	46,040
Dental Insurance	53300-208-53001	1,113	1,424	1,388	1,467
Disability Insurance	53300-209-53001	1,431	1,627	1,587	1,663
Unemployment Compensation	53300-210-53001	1,012	1,136	883	810
Employer Medicare	53300-212-53001	7,845	8,096	7,957	8,705
Communication	53300-307-53001	240	895	895	1,500
Data Processing Services	53300-317-53305	36,492	32,000	31,785	33,905
Dues and Memberships	53300-320-53001	475	1,500	785	1,500
Licenses	53300-333-53001	1,238	1,300	800	1,300
Maintenance Agreements	53300-334-53001	1,740	1,946	1,721	1,721
Pest Control	53300-347-53001	0	400	0	400
Printing, Stationary and Forms	53300-349-53001	730	1,000	426	1,000
Travel, Training & Meals	53300-355-53001	3,600	3,344	3,091	5,594
Office Supplies	53300-435-53001	1,477	1,928	1,928	1,500
Periodicals	53300-437-53001	1,018	750	387	750
Other Charges	53300-599-53001	1,710	547	547	500
Data Processing Equipment	53300-709-53001	0	0	0	0
Furniture and Fixtures	53300-711-53001	1,545	200	0	1,500
Office Equipment	53300-719-53001	0	1,500	536	1,500
Other Equipment	53300-790-53001	0	0	0	0
Total General Sessions Part I		710,107	725,698	716,930	767,994
General Sessions Part II					
Judges	53300-102-53002	153,240	156,462	156,462	158,821

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Clerical Personnel	53300-162-53002	40,456	41,663	41,662	42,910
Part-Time Personnel	53300-169-53002	16,887	8,202	8,043	13,602
Longevity Pay	53300-186-53002	550	600	600	650
Social Security	53300-201-53002	10,557	10,488	10,251	10,798
State Retirement	53300-204-53002	12,568	12,858	12,858	9,350
Life Insurance	53300-206-53002	111	128	127	127
Medical Insurance	53300-207-53002	12,981	12,294	12,126	13,154
Dental Insurance	53300-208-53002	445	412	411	419
Disability Insurance	53300-209-53002	558	654	653	666
Unemployment Compensation	53300-210-53002	270	216	167	180
Employer Medicare	53300-212-53002	3,060	3,073	2,994	3,132
Communication	53300-307-53002	4,387	4,600	4,482	4,600
Evaluation & Testing (Misdemeanor)	53300-322-53002	0	0	0	1,000
Licenses	53300-333-53002	400	400	400	400
Maintenance Agreements	53300-334-53002	0	302	0	0
Pest Control	53300-347-53002	391	391	391	391
Printing, Stationary and Forms	53300-349-53002	48	200	0	300
Travel, Training & Meals	53300-355-53002	753	1,000	390	1,000
Electricity	53300-415-53002	8,761	10,003	10,003	8,800
Office Supplies	53300-435-53002	73	200	183	300
Periodicals	53300-437-53002	111	439	438	600
Furniture and Fixtures	53300-711-53002	111	250	0	250
Office Equipment	53300-719-53002	0	600	0	600
Total General Sessions Part II		266,718	265,435	262,641	272,050
Total General Sessions Part I and II		976,825	991,133	979,571	1,040,044
Chancery Court					
County Official	53400-101	0	71,759	70,854	79,352
Longevity Pay	53400-186	0	2,250	2,250	2,600
Overtime	53400-187	0	1,244	1,243	0
Other Salaries and Wages	53400-189	0	195,485	195,484	197,142
Social Security	53400-201	0	16,890	16,350	17,304
State Retirement	53400-204	17,061	17,625	17,227	12,894
Life Insurance	53400-206	388	445	424	445
Medical Insurance	53400-207	45,413	42,086	40,433	46,040
Dental Insurance	53400-208	1,591	1,424	1,370	1,467
Disability Insurance	53400-209	951	892	856	912
Unemployment Compensation	53400-210	756	756	630	630
Employer Medicare	53400-212	0	3,950	3,824	4,047
Accounting Services	53400-301	0	250	250	225
Data Processing Services	53400-317	12,971	9,000	8,961	12,952
Data Processing Services - Data Fees - Clerk & Master	53400-317-53405	16,651	22,542	15,823	0
Dues and Memberships	53400-320	1,066	1,200	1,066	1,200
Maintenance Agreements	53400-334	1,708	2,884	1,590	1,674
Main & Repair Office Equip	53400-337	0	457	457	200
Postal Charges	53400-348	15,989	4,000	2,475	14,000
Printing, Stationary and Forms	53400-349	2,740	2,100	1,963	5,000
Travel, Training and Meals	53400-355	585	700	300	700
Office Supplies	53400-435	2,713	3,046	3,094	3,000
Periodicals	53400-437	666	1,000	623	1,000
Other Charges	53400-599	25	100	25	0
Furniture and Fixtures	53400-711	769	600	600	300

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Office Equipment	53400-719	0	513	513	600
Other Capital Outlay	53400-799	0	618	618	0
Total Clerk & Master		122,043	403,816	389,303	403,684
District Attorney General					
Medical Services	53600-340	80,940	104,810	104,810	120,000
Travel, Training and Meals	53600-355	1,050	200	0	1,200
Total District Attorney General		81,990	105,010	104,810	121,200
Victim Assistance Program					
Contribution - Hope House	53930-316-60014	0	26,925	26,924	16,333
Contribution - Family Center	53930-316-60016	0	12,369	12,369	16,333
Contribution - CASA	53930-316-60037	0	12,369	12,369	16,333
Total Victim Assistance Program		0	51,663	51,662	48,999
Sheriff's Department					
County Official	54110-101	80,712	84,435	84,435	87,295
Deputies	54110-106	2,016,260	2,100,505	2,100,380	2,083,617
Deputies - Child Support Officer	54110-106-54125	0	(112,538)	10,869	15,684
Investigators	54110-108	578,669	482,284	478,596	559,000
Captains	54110-109	138,882	143,065	143,065	147,355
Lieutenant's	54110-110	221,409	228,028	228,027	234,847
Sergeant's	54110-115	346,173	442,425	442,425	498,628
Dispatcher/Radio Operators	54110-148	185,296	213,677	211,464	234,790
Clerical Personnel	54110-162	170,395	175,160	175,159	181,043
Part-time Personnel	54110-169	8,276	12,713	12,572	15,044
Longevity Pay	54110-186	43,200	45,550	45,550	48,000
Longevity Pay - Child Support Officer	54110-186-54125	0	0	0	700
Overtime Pay	54110-187	147,663	153,000	151,520	185,000
Holiday/Comp Pay	54110-187-18701	0	16,790	16,789	0
Overtime Pay - US Marshall	54110-187-54111	1,718	0	0	0
Overtime - FBI/TFO	54110-187-54114	11,333	12,553	12,553	10,000
Overtime - GHSO/DUI	54110-187-54116	3,670	5,550	5,278	12,188
Overtime - Secret Service	54110-187-54120	0	1,000	0	13,361
In-service Training	54110-196	0	0	0	0
In-service Training - Law Enforcement Training	54110-196-14015	46,200	47,650	52,650	42,600
Social Security	54110-201	243,922	250,114	248,884	265,427
Social Security - Law Enforcement Training	54110-201-14015	0	2,753	2,753	2,641
Social Security - Holiday/Comp Pay	54110-201-18701	0	1,015	1,015	0
Social Security - FBI/TFO	54110-201-54114	0	217	217	620
Social Security - GHSO/DUI	54110-201-54116	223	326	325	756
Social Security - Secret Service	54110-201-54120	0	0	0	828
Social Security - Child Support Officer	54110-201-54125	0	960	671	1,016
State Retirement	54110-204	247,475	256,941	256,940	190,734
State Retirement - Holiday/Comp Pay	54410-204-18701	0	1,054	1,053	0
State Retirement - FBI/TFO	54110-204-54114	0	228	228	462
State Retirement - GHSO/DUI	54110-204-54116	238	342	342	563
State Retirement - Secret Service	54110-204-54120	0	0	0	617
State Retirement - Child Support Officer	54110-204-54125	0	1,940	703	757
Life Insurance	54110-206	4,853	5,936	5,562	5,829
Life Insurance - Holiday/Comp Pay	54110-206-18701	0	24	24	0
Life Insurance - FBI/TFO	54110-206-54114	0	4	4	0

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Life Insurance - GH50/DUI	54110-206-54116	5	8	7	0
Life Insurance - Child Support Officer	54110-206-54125	0	42	14	21
Medical Insurance	54110-207	563,707	533,268	530,700	591,949
Medical Insurance - Holiday/Comp Pay	54110-207-18701	0	2,257	2,256	0
Medical Insurance - GH50/DUI	54110-207-54116	469	687	687	0
Medical Insurance - Child Support Officer	54110-207-54125	0	1,510	1,403	2,057
Dental Insurance	54110-208	19,131	18,154	17,954	18,868
Dental Insurance - Holiday/Comp Pay	54110-208-18701	0	74	74	0
Dental Insurance - FBI/TFO	54110-208-54114	0	16	15	0
Dental Insurance - GH50/DUI	54110-208-54116	16	24	23	0
Dental Insurance - Child Support Officer	54110-208-54125	0	135	46	68
Disability Insurance	54110-209	13,515	12,915	12,520	13,297
Disability Insurance - Child Support Officer	54110-209-54125	0	98	0	52
Unemployment Compensation	54110-210	10,053	8,852	8,540	8,280
Unemployment Compensation - Law Enforcement Training	54110-210-14015	0	6	6	0
Unemployment Compensation - Holiday/Comp Pay	54110-210-18701	0	82	82	0
Unemployment Compensation - FBI/TFO	54110-210-54114	15	14	14	0
Unemployment Compensation - GH50/DUI	54110-210-54116	8	2	1	0
Unemployment Compensation	54110-210-54125	0	59	1	29
Employer Medicare	54110-212	57,046	58,385	58,207	60,394
Employer Medicare - Law Enforcement Training	54110-212-14015	0	644	644	618
Employer Medicare - Holiday/Comp Pay	54110-212-18701	0	238	237	0
Employer Medicare - FBI/TFO	54110-212-54114	0	51	51	145
Employer Medicare - GH50/DUI	54110-212-54116	52	77	76	177
Employer Medicare - Secret Service	54110-212-54120	0	0	0	194
Employer Medicare - Child Support Officer	54110-212-54125	0	434	157	238
Communication	54110-307	19,740	15,800	15,638	27,000
Data Processing Services	54110-317	47,617	48,000	47,165	53,460
Dues and Memberships	54110-320	2,750	2,800	2,603	2,800
Dues and Memberships - Reserve Officers	54110-320-54004	1,093	1,100	771	0
Evaluation and Testing	54110-322	0	12,000	11,450	35,000
Legal Notices, Recording and Court Costs	54110-332	200	250	0	250
Maintenance Agreements	54110-334	15,662	27,297	26,346	20,000
Maintenance & Repair Machinery	54110-336	2,641	2,800	1,075	1,000
Maintenance & Repair Vehicles	54110-338	40,548	45,071	43,529	50,000
Postal Charges	54110-348	2,217	2,600	2,428	2,600
Printing, Stationary and Forms	54110-349	1,063	2,000	1,097	2,000
Travel, Training and Meals	54110-355	24,680	13,958	13,958	28,944
Travel, Training and Meals - GH50/DUI	54110-355-54116	0	486	0	1,500
Travel, Training and Meals - Child Support Officer	54110-355-54125	0	1,056	0	1,056
Veterinary Services	54110-357	1,185	1,200	520	2,000
Other Contracted Services	54110-399	820	2,000	450	3,000
Animal Food and Supplies	54110-401	586	928	538	1,000
Data Processing Services	54110-411	5,485	6,000	5,762	6,000
Diesel Fuel	54110-412	0	200	0	100
Drugs and Medical Supplies	54110-413	0	0	0	0
Food Supplies	54110-422	0	150	0	150
Food Supplies - GH50/DUI	54110-422-54116	0	200	0	200
Gasoline	54110-425	263,612	272,700	272,414	280,000
Law Enforcement Supplies	54110-431	8,046	19,470	19,110	16,000
Law Enforcement Supplies - Reserve Officers	54110-431-54004	1,893	3,464	3,464	6,000
Law Enforcement Supplies - SWAT Team	54110-431-54005	1,033	1,550	1,550	1,050

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Lubricants	54110-433	6,638	7,000	6,883	7,000
Office Supplies	54110-435	7,447	8,399	8,206	8,000
Office Supplies - GH50/DUI	54110-435-54116	0	500	29	250
Periodicals	54110-437	2,734	3,048	2,947	2,800
Tires and Tubes	54110-450	17,643	20,389	15,379	18,000
Uniforms	54110-451	19,488	23,806	22,106	24,000
Uniforms - Reserve Officers	54110-451-54004	0	500	372	500
Uniforms - SWAT Team	54110-451-54005	6,526	2,300	2,088	6,600
Uniforms - Child Support Officer	54110-451-54125	0	726	0	726
Vehicle Parts	54110-453	64,409	68,206	66,271	60,000
Workers Comp - Reserve Officers	54110-513-54004	8,850	9,810	9,590	5,375
Other Charges	54110-599	1,444	1,500	292	1,500
Communication Equipment	54110-708	3,990	4,000	3,957	13,000
Data Processing Equipment - Data Fee	54110-709-54025	20,090	3,000	1,850	3,000
Furniture and Fixtures	54110-711	76	1,000	329	1,000
Law Enforcement Equipment	54110-716	10,780	6,500	6,244	12,000
Law Enforcement Equipment - SWAT Team	54110-716-54005	3,568	9,183	9,183	5,500
Law Enforcement Equipment - GH50/DUI	54110-716-54116	29,044	1,670	1,670	26,995
Motor Vehicle	54110-718	23,511	17,905	17,905	0
Motor Vehicle - Child Support Officer	54110-718-54125	0	580	0	0
Office Equipment	54110-719	275	593	392	500
Other Equipment	54110-790	34	646	645	100
Other Equipment - Data Fee	54110-790-54025	0	133	133	0
Other Equipment - GH50/DUI	54110-790-54116	0	8,600	8,600	8,000
Other Capital Outlay	54110-799	0	0	0	0
Total Sheriff		5,828,002	5,894,807	5,978,707	6,281,745
Admin-Sexual Offender Registry					
Contracts with Gov't Agencies	54160-309-54160	1,550	2,000	850	2,000
Total Admin-Sexual Offender Registry		1,550	2,000	850	2,000
Jail					
County Official	54210-101	3,024	3,029	3,029	3,029
Sargent(s)(s)	54210-115	199,687	201,888	201,599	211,682
Maintenance Staff	54210-167	40,456	41,455	41,454	42,702
Longevity Pay	54210-186	16,450	18,350	17,700	17,700
Overtime Pay	54210-187	179,104	216,248	216,248	160,000
Holiday/Comp Pay	54210-187-18702	0	19,153	19,153	0
Other Salaries and Wages	54210-189	1,640,903	1,709,722	1,705,827	1,834,457
In-Service Training - Law Enforcement Training	54210-196-14015	2,400	1,800	1,800	1,800
Social Security	54210-201	127,219	133,940	133,568	140,713
Social Security - Law Enforcement Training	54210-201-14015	0	112	112	112
Social Security - Holiday/Comp Pay	54210-201-18702	0	1,166	1,165	0
State Retirement	54210-204	127,617	135,768	135,591	102,847
State Retirement - Holiday/Comp Pay	54210-204-18702	0	1,199	1,199	0
Life Insurance	54210-206	2,950	3,816	3,505	3,816
Life Insurance - Holiday Comp Pay	54210-206-18702	0	34	33	0
Medical Insurance	54210-207	346,819	336,824	334,276	394,633
Medical Insurance - Holiday/Comp Pay	54210-207-18702	0	3,291	3,291	0
Dental Insurance	54210-208	11,845	12,001	11,418	12,578
Dental Insurance - Holiday/Comp Pay	54210-208-18702	0	110	110	0
Disability Insurance	54210-209	6,475	6,748	6,147	6,903

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Unemployment Compensation	54210-210	7,087	6,480	6,316	5,400
Unemployment Compensation - Holiday/Comp Pay	54210-210-18702	0	101	101	0
Employer Medicare	54210-212	29,753	32,260	31,238	32,909
Employer Medicare - Law Enforcement Training	54210-212-14015	0	27	26	26
Employer Medicare - Holiday/Comp Pay	54210-212-18702	0	273	272	0
Communication	54210-307	2,098	2,101	1,578	2,100
Contracts with Government Agencies	54210-309	178,537	225,868	225,867	224,000
Maintenance Agreements	54210-334	14,106	15,000	12,999	19,441
Maintenance & Repair - Buildings	54210-335	82,490	113,866	112,603	65,000
Maintenance & Repair - Machinery	54210-336	861	1,168	1,167	1,000
Maintenance & Repair - Vehicles	54210-338	3,346	5,893	5,092	4,500
Medical and Dental Services	54210-340	307,981	622,381	594,046	400,000
Pest Control	54210-347	2,397	2,397	2,397	2,397
Postal Charges	54210-348	2,030	3,000	3,000	3,000
Printing, Stationary and Forms	54210-349	6,643	5,000	4,821	5,000
Travel, Training and Meals	54210-355	3,589	8,859	8,858	6,000
Disposal Fees	54210-359	5,182	5,500	4,602	5,500
Other Contracted Services	54210-399	1,749	1,000	750	750
Custodial Supplies	54210-410	39,228	61,237	54,876	42,000
Diesel Fuel	54210-412	723	1,000	880	1,000
Drugs and Medical Supplies	54210-413	225,691	285,133	284,933	210,000
Drugs and Medical Supplies - Inmate Hygiene	54210-413-54002	16,067	16,000	15,985	16,000
Electricity	54210-415	229,809	228,500	228,209	230,000
Food Supplies	54210-422	337,797	479,480	365,098	360,000
Gasoline	54210-425	37,218	34,300	34,037	38,000
Law Enforcement Supplies	54210-431	1,406	2,505	2,204	2,500
Lubricants	54210-433	881	1,000	780	1,000
Natural Gas	54210-434	51,800	52,000	51,342	52,000
Periodicals	54210-437	664	800	0	800
Prisoner Clothing and Linens	54210-441	17,595	19,000	17,783	19,000
Tires and Tubes	54210-450	473	5,134	1,734	3,500
Uniforms	54210-451	7,934	9,149	9,013	10,000
Vehicle Parts	54210-453	4,004	9,864	8,831	6,500
Other Supplies and Materials	54210-499	352	1,235	1,159	2,200
Other Charges	54210-599	3,310	3,645	3,545	4,000
Communication Equipment	54210-708	2,031	1,200	1,195	2,000
Data Processing Equipment	54210-709	927	0	0	0
Food Service Equipment	54210-710	12,217	10,351	10,250	10,000
Law Enforcement Equipment	54210-716	1,797	2,056	1,906	2,000
Office Equipment	54210-719	0	0	0	2,000
Other Equipment	54210-790	4,107	900	569	0
Other Capital Outlay	54210-799	0	200	0	0
Total Jail		4,348,829	5,122,517	4,947,287	4,724,495
Juvenile Services					
Assistant's	54240-103	27,755	28,711	28,710	29,448
Probation Officer	54240-111	31,013	31,949	31,949	32,906
Youth Service Officer's	54240-112	42,595	43,701	43,701	45,011
Longevity Pay	54240-186	800	900	900	1,150
Overtime Pay	54240-187	1,044	2,527	2,526	0
Social Security	54240-201	6,344	6,619	6,619	6,728
State Retirement	54240-204	6,667	6,974	6,974	5,013

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Life Insurance	54240-206	140	191	191	191
Medical Insurance	54240-207	19,471	18,441	18,189	19,732
Dental Insurance	54240-208	668	617	617	629
Disability Insurance	54240-209	370	344	313	354
Unemployment Compensation	54240-210	326	324	270	270
Employer Medicare	54240-212	1,484	1,548	1,548	1,573
Communications	54240-307	798	890	890	1,400
Consultant - Mentoring Program	54240-308-54210	0	0	0	15,000
Dues and Memberships	54240-320	210	210	165	210
Postal Charges	54240-348	68	100	49	100
Printing, Stationary and Forms	54240-349	0	38	38	0
Travel, Training & Meals	54240-355	5,220	5,500	5,304	6,000
Other Contracted Services	54240-399	28,421	105,304	99,441	100,000
Drugs and Medical Supplies	54240-413	100	100	0	100
Instructional Supplies & Material - Mentoring Program	54240-429-54210	0	0	0	7,700
Office Supplies	54240-435	251	272	271	600
Furniture and Fixtures	54240-711	315	0	0	1,100
Office Equipment	54240-719	261	2,481	2,480	1,000
Total Juvenile Services		174,321	257,741	251,145	276,215
Maury County Fire Department					
Contributions	54410-316	175,823	192,936	192,936	194,200
Insurance - Building	54410-502	653	674	674	768
Vehicle and Equipment Insurance	54410-511	25,408	26,099	26,098	26,483
Other Charges	54410-599	0	0	0	0
Other Equipment - Building	54410-790-60001	0	5,206	5,206	0
Other Capital Outlay - FEMA	54410-799-90059	0	0	0	0
Total Maury County Fire Department		201,884	224,915	224,914	221,451
Emergency Management					
Personnel	54490-162	34,116	35,133	35,133	67,517
Part-Time	54490-169	0	15,047	13,962	0
Longevity Pay	54490-186	200	250	250	300
Social Security	54490-201	2,084	3,561	3,015	4,205
State Retirement	54490-204	2,220	2,290	2,289	3,133
Life Insurance	54490-206	55	64	64	127
Medical Insurance	54490-207	6,490	6,147	6,063	13,154
Dental Insurance	54490-208	223	206	206	419
Disability Insurance	54490-209	125	116	115	223
Unemployment Compensation	54490-210	108	216	209	180
Employer Medicare	54490-212	487	833	705	983
Communication	54490-307	7,294	7,500	6,980	7,800
Consultants	54490-308	350	2,000	150	2,000
Dues and Memberships	54490-320	250	250	250	350
Maintenance Agreements	54490-334	1,354	2,029	961	1,765
Maintenance & Repair - Equipment	54490-336	1,100	1,659	1,139	2,000
Maintenance & Repair - Vehicles	54490-338	4,399	2,100	1,700	5,000
Postal Charges	54490-348	34	87	87	75
Printing Stationary and Forms	54490-349	150	523	522	1,000
Travel, Training and Meals	54490-355	1,929	1,887	1,886	2,000
Contracted Services	54490-399	1,563	39,000	37,714	39,000
Electricity	54490-415	2,762	3,795	3,794	3,200

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Gasoline	54490-425	5,517	7,940	7,940	7,500
Instructional Supplies and Materials	54490-429	0	1,625	35	1,625
Natural Gas	54490-434	683	846	845	1,000
Office Supplies	54490-435	1,526	1,619	1,618	2,000
Small Tools	54490-446	1,608	4,944	4,943	2,000
Tires and Tubes	54490-450	177	1,260	1,260	800
Uniforms	54490-451	1,734	4,921	4,920	1,500
Vehicle Parts	54490-453	364	500	109	500
Other Supplies and Materials	54490-499	4,526	6,500	6,220	7,500
Vehicle and Equipment Insurance	54490-511	9,742	10,044	10,043	11,086
Other Charges	54490-599	167	2,180	2,180	500
Other Equipment	54490-790	0	0	0	35,000
Total Emergency Management Operations Budget		93,337	167,072	157,307	225,442
Emergency Management - Revenue Driven Expenditures					
Travel, Training and Meals - Emerg Mgmt Haz Clean Up	54490-355-54491	0	0	0	0
Other Supplies and Materials - Emerg Mgmt Haz Clean Up	54490-499-54491	0	0	0	0
Other Supplies and Materials - MC/Columbia Emerg Mgmt	54490-499-54492	0	0	0	0
Other Charges - Emerg Mgmt Haz Clean Up	54490-599-54491	77,938	53,121	53,121	50,000
Other Charges - MC/Columbia Emerg Mgmt	54490-599-54492	2,350	1,613	1,612	0
Other Equipment - Emerg Mgmt Haz Clean Up	54490-790-54491	0	2,000	0	0
Other Equipment - MC/Columbia Emerg Mgmt	54490-790-54492	0	0	0	0
Total Emergency Management - Revenue Driven		80,288	56,734	54,733	50,000
Emergency Management - Grants					
Other Capital Outlay - Homeland Security Grant 2010	54490-790-14120	89,996	0	0	0
Other Equipment-EMPG 11/12	54490-790-14122	29,978	1,079	0	0
Other Equipment-Hazardous Materials	54490-790-14123	5,065	235	0	0
Other Equipment-Homeland Security Grant	54490-790-14124	0	21,346	21,346	0
Other Equipment-EMPG 12/13	54490-790-14125	12,967	26,383	25,345	0
Other Equipment -Hazardous Mitigation EO55	54490-790-14126	0	1,543,501	1,541,894	1,379,864
Other Equipment-Homeland Security 2012	54490-790-14127	8,716	8,296	8,295	0
Other Equipment - Hazardous Material Planning 2013	54490-790-14128	0	8,125	8,125	0
Other Equipment-EMPG 2013	54490-790-14129	0	5,993	0	0
Other Equipment-Hazardous Materials 2014	54490-790-14130	0	1,125	0	8,125
Other Equipment - Homeland Security Grant 2013	54490-790-14131	0	6,207	4,595	0
Other Equipment - Emergency Management Planning 2014	54490-790-14132	0	3,993	0	39,350
Total Emergency Management - Grants		146,722	1,626,283	1,609,600	1,427,339
		320,347	1,850,089	1,821,640	1,702,781
GRANTS - Public Safety Grants - Sheriff					
Data Processing Services-12/13 SCAAP	54710-317-54118	0	1,622	0	0
Law Enforcement Supplies-JAG	54710-431-14058	0	5,720	3,681	0
Uniforms-12/13 Bullet Proof Vests	54710-451-14060	2,100	0	0	0
Uniforms-13/14 Bullet Proof Vests	54710-451-14064	0	3,745	3,675	0
Law Enforcement Equipment-JAG	54710-716-14056	20,742	0	0	0
Law Enforcement Equipment-2011 SCAAP	54710-716-14057	0	312	0	0
Law Enforcement Equipment-JAG 2011	54710-716-14056	0	1,134	0	0
Law Enforcement Equipment-JAG 2012	54710-716-14059	11,775	0	0	0
Law Enforcement Equipment-12/13 BPV Patrol	54710-716-14060	3,675	0	0	0
Law Enforcement Equipment-12/13 BPV Jail	54710-716-14061	2,675	0	0	0
Law Enforcement Equipment - 2013 JAG Grant	54710-716-14063	0	5,975	5,539	0

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Law Enforcement Equipment-GHSO/DUI	54710-716-54116	0	20,396	19,996	0
Total Public Safety Grants		40,967	38,904	32,891	0
Health : DGA State Grant					
Medical Personnel	55110-131-15001	310,989	327,190	321,686	367,276
Clerical Personnel	55110-162-15001	115,436	133,510	125,081	150,662
Part-time Personnel	55110-169-15001	32,524	50,195	44,535	58,298
Longevity Pay	55110-186-15001	3,150	3,350	3,350	3,900
Overtime	55110-187-15001	0	0	0	0
Social Security	55110-201-15001	28,025	30,644	29,971	35,968
State Retirement	55110-204-15001	26,433	28,004	27,513	23,153
Life Insurance	55110-206-15001	795	1,081	869	1,081
Medical Insurance	55110-207-15001	87,370	83,353	80,371	111,813
Medical Insurance	55110-207-15009	0	2,558	0	0
Dental Insurance	55110-208-15001	3,052	3,254	2,686	3,564
Disability Insurance	55110-209-15001	1,367	1,529	1,289	1,641
Unemployment Compensation	55110-210-15001	2,331	2,268	1,964	1,980
Employer Medicare	55110-212-15001	6,554	7,868	7,009	8,412
Advertising	55110-302-15001	0	0	0	500
Evaluation and Testing	55110-322-15001	0	0	0	1,500
Medical and Dental Services	55110-340-15001	0	0	0	0
Printing, Stationary and Forms	55110-349-15001	0	0	0	500
Travel, Training and Meals	55110-355-15001	12,982	10,500	11,135	14,200
Office Supplies	55110-435-15001	1,934	4,000	1,516	4,000
Other Supplies and Materials	55110-499-15001	625	7,303	7,303	19,416
Liability Insurance	55110-506-15001	196	200	66	300
Workers Compensation Ins	55110-513-15001	3,108	2,548	3,466	4,320
Total Health: DGA State Grant		636,871	699,355	669,810	812,484
Health: Local Direct					
Communication	55110-307	10,855	11,000	10,179	11,000
Dues and Memberships	55110-320	200	390	390	200
Janitorial Services	55110-328	29,229	29,220	29,200	29,220
Licenses	55110-333	168	318	318	175
Maintenance Agreements	55110-334	7,877	9,079	8,063	9,079
Maintenance & Repair Building	55110-335	10,622	12,000	7,127	12,000
Maintenance & Repair Equip Machinery	55110-336	1,992	1,486	1,485	1,300
Pest Control	55110-347	561	561	561	561
Travel, Training, Meals	55110-355	170	250	116	250
Electricity	55110-415	42,874	45,000	42,010	44,000
Instructional Supplies & Materials - Tobacco Settlement	55110-429-55150	0	24,249	15,607	0
Natural Gas	55110-434	11,165	16,000	13,419	15,000
Office Supplies	55110-435	53	100	91	100
Periodicals	55110-437	0	141	141	150
Other Supplies and Materials	55110-499	0	150	0	150
Furniture and Fixtures	55110-711	0	2,822	2,822	5,000
Office Equipment	55110-719	0	4,000	3,116	0
Total Health: Local Direct		115,766	156,766	134,645	128,185
Total Health Department		752,637	856,121	804,455	940,669

Rabies Control

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Longevity Pay	55120-186	1,100	1,200	1,200	1,300
Other Salaries and Wages	55120-189	70,163	72,072	72,072	74,235
Social Security	55120-201	4,043	4,543	4,163	4,683
State Retirement	55120-204	2,182	2,260	2,250	1,656
Life Insurance	55120-206	104	128	127	127
Medical Insurance	55120-207	12,981	12,294	12,126	13,154
Dental Insurance	55120-208	445	412	411	419
Disability Insurance	55120-209	256	238	235	245
Unemployment Compensation	55120-210	218	216	180	180
Employer Medicare	55120-212	945	1,062	974	1,095
Advertising	55120-302	385	400	335	400
Communication	55120-307	1	1,000	0	0
Licenses	55120-333	30	110	110	110
Maintenance Agreements	55120-334	0	0	0	0
Maintenance & Repair-Vehicles	55120-338	715	1,516	1,516	1,500
Medical and Dental Service	55120-340	0	0	0	0
Printing, Stationary and Forms	55120-349	0	300	0	300
Travel, Training & Meals	55120-355	0	700	30	700
Veterinary Services	55120-357	0	0	0	0
Drugs and Medical Supplies	55120-413	692	700	0	700
Gasoline	55120-425	6,375	7,000	6,297	7,000
Law Enforcement Supplies	55120-431	0	80	0	80
Office Supplies	55120-435	30	50	0	50
Uniforms	55120-451	0	200	0	200
Motor Vehicles	55120-718	0	0	0	0
Other Equipment	55120-790	0	0	0	0
Total Rabies Control		100,665	106,481	102,026	108,134
Animal Shelter					
County Official	55120-101-55010	34,237	36,937	36,287	46,280
Part-time Personnel	55120-169-55010	55,026	63,037	57,013	74,450
Longevity Pay	55120-186-55010	750	1,150	1,150	950
Overtime Pay	55120-187-55010	10	2,500	56	2,500
Other Salaries and Wages	55120-189-55010	141,070	153,906	153,906	151,009
Social Security	55120-201-55010	14,261	16,322	15,334	17,062
State Retirement	55120-204-55010	11,016	12,216	11,803	9,274
Life Insurance	55120-206-55010	368	445	400	445
Medical Insurance	55120-207-55010	42,677	43,029	37,085	46,040
Dental Insurance	55120-208-55010	1,464	1,424	1,259	1,467
Disability Insurance	55120-209-55010	619	607	548	651
Unemployment Compensation	55120-210-55010	1,251	1,296	1,189	1,080
Employer Medicare	55120-212-55010	3,336	3,817	3,586	3,990
Communication	55120-307-55010	0	500	164	0
Data Processing	55120-317-55010	0	2,903	2,903	1,935
Licenses	55120-333-55010	410	750	200	750
Maintenance Agreements	55120-334-55010	3,000	4,000	3,111	3,000
Maintenance and Repair Buildings	55120-335-55010	3,200	8,300	7,673	8,000
Maintenance and Service Equipment	55120-336-55010	35	2,000	90	3,500
Maintenance and Repair Services-Vehicle	55120-338-55010	1,349	800	227	300
Medical and Dental Services	55120-340-55010	455	720	720	600
Postage	55120-348-55010	246	300	0	200
Printing, Stationery and Forms	55120-349-55010	352	500	225	500

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Travel, Training and Meals	55120-355-55010	870	1,000	850	1,000
Veterinary Services	55120-357-55010	8,006	14,000	13,653	14,000
Veterinary Services	55120-357-55012	14,757	14,000	12,018	14,000
Disposal Fees	55120-359-55010	3,386	4,200	3,471	4,200
Animal Food and Supplies	55120-401-55010	0	3,000	0	3,000
Custodial Supplies	55120-410-55010	3,866	4,500	2,954	4,500
Drugs and Medical Supplies	55120-413-55010	27,604	39,600	39,538	36,000
Electricity	55120-415-55010	28,911	30,488	30,488	30,000
Gasoline	55120-425-55010	2,316	2,512	2,638	2,000
Natural Gas	55120-434-55010	13,288	20,000	17,003	20,000
Office Supplies	55120-435-55010	2,185	2,000	1,801	2,000
Other Supplies and Materials	55120-499-55010	19,457	20,000	13,327	20,000
Other Supplies and Materials	55120-499-55018	16,311	0	0	0
Building and Contents Insurance	55120-502-55010	327	500	336	384
Refunds	55120-509-55012	1,825	5,000	2,125	5,000
Vehicle and Equipment Insurance	55120-511-55010	0	600	0	600
Workman's Compensation Insurance	55120-513-55010	0	11,760	0	11,760
Other Charges	55120-599-55010	0	500	232	0
Furniture and Fixtures	55120-711-55010	0	2,000	1,615	2,000
Office Equipment	55120-719-55010	355	9,500	0	9,500
Other Equipment	55120-790-55010	0	0	0	0
Total Animal Shelter		458,596	542,619	476,978	553,927
Total Animal Shelter and Rabies Control		559,261	649,100	579,004	662,061
Health: Appropriation to State					
Contracts with Government Agencies	55390-309-65002	69,900	69,900	69,900	69,900
Total Health Appropriation to State		69,900	69,900	69,900	69,900
Other Local Welfare Services					
Other Contracted Services - Children Welfare	55590-399-65003	2,851	8,000	0	0
Total Other Local Welfare Services		2,851	8,000	0	0
Other Public Health and Welfare					
Other Contracted Services - THDA Public Housing	55900-399-15005	0	500,000	496,321	0
Other Contracted Services - Mt Pleasant Sewer Rehab	55900-399-15010	349,507	150,493	146,727	150,493
Total Other Public Health and Welfare		349,507	650,493	643,048	150,493
Senior Citizen Assistance					
Contribution - Maury County Senior Citizens	56300-316-60005	31,000	31,500	31,500	31,500
Contribution - Spring Hill Senior Citizens	56300-316-60029	3,000	3,000	3,000	3,000
Total Senior Citizen Assistance		34,000	34,500	34,500	34,500
Library - Administration					
County Official	56500-101-56000	47,394	48,815	48,815	50,271
Longevity Pay	56500-186-56000	1,000	1,000	1,000	0
Social Security	56500-201-56000	2,602	3,089	2,738	3,117
State Retirement	56500-204-56000	3,131	3,223	3,223	2,323
Life Insurance	56500-206-56000	55	64	64	64
Medical Insurance	56500-207-56000	6,490	6,147	6,063	6,577
Dental Insurance	56500-208-56000	223	206	206	210
Disability Insurance	56500-209-56000	173	161	159	166

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Unemployment Compensation	56500-210-56000	112	108	90	90
Employer Medicare	56500-212-56000	609	722	640	729
Travel	56500-355-56000	0	0	0	0
Total Libraries - Administration		61,789	63,535	62,998	63,547
Library - Columbia Branch					
Librarians	56500-129-56100	183,664	177,172	175,472	170,646
Part-time Personnel	56500-169-56100	37,702	50,791	50,791	73,338
Longevity Pay	56500-186-56100	3,250	3,600	3,600	3,250
Overtime	56500-187-56100	8	72	71	0
Social Security	56500-201-56100	13,821	14,485	14,208	15,328
State Retirement	56500-204-56100	12,083	12,472	11,535	8,034
Life Insurance	56500-206-56100	388	423	406	382
Medical Insurance	56500-207-56100	45,433	39,029	38,628	39,463
Dental Insurance	56500-208-56100	1,558	1,424	1,295	1,258
Disability Insurance	56500-209-56100	672	624	586	563
Unemployment Compensation	56500-210-56100	1,091	1,094	968	1,002
Employer Medicare	56500-212-56100	3,232	3,388	3,323	3,585
Communication	56500-307-56100	0	2,957	2,956	1,300
Dues and Memberships	56500-320-56100	250	250	0	850
Janitorial Services	56500-328-56100	6,000	7,200	7,200	7,200
Licenses	56500-333-56100	305	475	475	450
Maintenance Agreements	56500-334-56100	12,083	13,000	12,891	14,288
Maintenance & Repair Building	56500-335-56100	1,195	2,600	2,196	5,000
Pest Control	56500-347-56100	391	501	501	501
Postal Charges	56500-348-56100	874	1,000	240	500
Other Contracted Services	56500-399-56100	234	235	82	319
Other Contracted Services	56500-399-56202	0	0	0	0
Custodial Supplies	56500-410-56100	1,172	2,240	2,240	2,500
Electricity	56500-415-56100	20,901	22,000	20,456	22,000
Library Books/Media	56500-432-56100	42,473	43,000	42,925	55,000
Natural Gas	56500-434-56100	3,075	4,000	3,088	4,000
Office Supplies	56500-435-56100	7,474	8,000	7,912	8,000
Periodicals	56500-437-56100	3,638	4,500	3,977	9,000
Data Processing Equipment	56500-709-56100	0	0	0	0
Furniture and Fixtures	56500-711-56100	0	0	0	0
Office Equipment	56500-719-56100	0	0	0	0
Other Capital Outlay	56500-799-56100	0	0	0	0
Capital Outlay	56500-799-56101	21,229	20,000	18,737	0
Total Columbia Branch		424,196	436,532	426,759	447,757
Library - Mt. Pleasant					
Librarians	56500-129-56200	62,774	64,668	64,667	66,622
Part-time Personnel	56500-169-56200	14,742	12,164	11,594	12,470
Longevity Pay	56500-186-56200	1,600	1,650	1,650	1,700
Social Security	56500-201-56200	4,871	4,866	4,795	5,009
State Retirement	56500-204-56200	4,165	4,291	4,291	3,157
Life Insurance	56500-206-56200	111	128	127	127
Medical Insurance	56500-207-56200	12,981	12,294	12,126	13,154
Dental Insurance	56500-208-56200	445	412	411	419
Disability Insurance	56500-209-56200	230	213	211	220
Unemployment Compensation	56500-210-56200	393	362	291	305

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Employer Medicare	56500-212-56200	1,139	1,138	1,121	1,172
Communication	56500-307-56200	1,563	1,600	1,561	1,600
Maintenance & Repair Services-Building	56500-335-56200	35	700	175	1,000
Pest Control	56500-347-56200	255	255	255	255
Postal Charges	56500-348-56200	176	200	180	200
Custodial Supplies	56500-410-56200	300	500	97	500
Electricity	56500-415-56200	4,712	5,500	4,934	5,500
Library Books/Media	56500-432-56200	12,537	16,865	16,460	21,000
Natural Gas	56500-434-56200	1,582	1,848	1,848	1,700
Office Supplies	56500-435-56200	631	750	0	750
Periodicals	56500-437-56200	1,039	1,126	1,125	1,050
Furniture and Fixtures	56500-711-56200	0	0	0	0
Office Equipment	56500-719-56200	0	0	0	0
Capital Outlay	56500-799-56201	3,599	2,000	0	0
Total Mt Pleasant Branch		129,880	133,530	127,919	137,910
Library - Grants					
Librarians-Arts Program Grant 2013	56500-129-56203	0	5,612	5,612	0
Social Security-Arts Program Grant	56500-201-56203	0	347	347	0
State Retirement-Arts Program Grant	56500-204-56203	0	286	285	0
Life Insurance-Arts Program Grant	56500-206-56203	0	8	7	0
Medical Insurance -Arts Program Grant	56500-207-56203	0	714	713	0
Dental Insurance-Arts Program Grant	56500-208-56203	0	24	24	0
Unemployment Compensation-Arts Program Grant	56500-210-56203	0	14	13	0
Employer Medicare-Arts Program Grant	56500-212-56203	0	82	81	0
Other Contracted Services-APS Grant	56500-399-56203	0	5,760	5,250	0
Other Contracted Services-APS Grant 2014/15	56500-399-56204	6,300	5,273	100	0
Total Library Grants		6,300	18,120	12,432	0
Total Libraries		622,165	651,717	630,108	649,214
Parks and Fair Boards					
County Official	56700-101	64,818	66,768	66,768	68,777
Assistant	56700-103	77,736	78,048	76,881	82,095
Laborers	56700-149	152,010	156,806	156,156	161,502
Clerical Personnel	56700-162	23,206	24,003	23,832	25,189
Temporary Personnel	56700-168	20,779	25,478	18,613	51,970
Part-time Personnel	56700-169	0	0	0	0
Longevity Pay	56700-186	4,150	4,250	4,250	4,700
Overtime Pay	56700-187	3,154	3,500	2,872	3,500
Social Security	56700-201	21,301	23,923	21,477	24,659
State Retirement	56700-204	20,305	20,998	20,723	15,459
Life Insurance	56700-206	487	573	572	572
Medical Insurance	56700-207	56,909	55,324	54,568	59,195
Dental Insurance	56700-208	1,797	1,851	1,850	1,887
Disability Insurance	56700-209	1,108	1,045	1,035	1,077
Unemployment Compensation	56700-210	1,241	1,686	1,062	1,420
Employer Medicare	56700-212	4,982	5,595	5,023	5,767
Communication	56700-307	1,203	1,500	1,361	1,500
Dues and Memberships	56700-320	0	100	70	100
Laundry Service- Cintas	56700-329	4,798	5,000	3,471	5,000
Maintenance Agreements	56700-334	576	600	576	600
Maintenance and Repair - Buildings	56700-335	6,217	7,000	6,600	7,000

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Maintenance and Repair - Equipment	56700-336	3,321	6,608	6,598	4,000
Maintenance and Repair - Vehicle	56700-338	6,711	5,700	4,123	9,000
Pest Control	56700-347	646	646	646	646
Postal Charges	56700-348	219	300	158	300
Printing, Stationary and Forms	56700-349	119	300	0	300
Rental	56700-351	300	1,000	126	1,000
Travel, Training and Meals	56700-355	1,044	1,500	7	1,500
Other Contracted Services	56700-399	2,905	55,179	54,410	25,000
Custodial Supplies	56700-410	6,731	7,007	7,007	7,700
Electricity	56700-415	60,263	65,913	61,199	68,000
Equipment Parts - Light	56700-417	1,045	2,500	211	2,500
Fertilizer, Lime, Chemicals	56700-420	8,236	8,500	7,632	8,500
Gasoline	56700-425	19,814	20,253	19,862	21,253
Lubricants	56700-433	787	1,200	612	1,200
Natural Gas	56700-434	6,007	7,442	7,441	6,000
Office Supplies	56700-435	1,278	1,413	722	1,413
Uniforms	56700-451	463	500	498	500
Other Supplies and Materials	56700-499	23,605	25,504	25,120	25,000
Other Supplies and Materials - 12/13 LPFR	56700-499-56707	100	8,825	8,825	0
Other Charges - Field Stripping	56700-599	1,850	1,850	1,028	1,850
Building Improvements	56700-707	892	3,000	0	3,000
Furniture and Fixtures	56700-711	368	1,500	0	1,500
Site Development	56700-724	0	2,500	1,062	2,500
Other Capital Outlay	56700-799	6,502	16,939	37,459	3,500
Other Capital Outlay	56700-799	0	0	0	0
Total Parks and Fair Board		619,983	730,127	712,506	718,131
Agriculture Extension					
Board and Committee Members Fee	57100-191	250	500	150	700
Social Security	57100-201	16	19	9	43
Employer Medicare	57100-212	4	7	2	10
Contracts with Government Agencies	57100-309	116,506	126,065	115,700	133,838
Dues and Memberships	57100-320	320	400	320	400
Maintenance Agreements	57100-334	1,458	1,500	1,470	1,500
Postal Charges	57100-348	180	192	192	180
Travel Reimbursement	57100-355	0	1,000	0	2,500
Office Supplies	57100-435	0	1,000	40	2,500
Total Agricultural Extension Service		118,734	130,683	117,883	141,671
Forest Service					
Contributions - Forestry Service	57300-316-65004	2,000	2,000	2,000	2,000
Total Forest Service		2,000	2,000	2,000	2,000
Soil Conservation					
Longevity Pay	57500-186	1,000	0	0	0
Other Salaries and Wages	57500-189	34,944	31,096	27,964	32,032
Social Security	57500-201	2,223	1,928	1,730	1,986
State Retirement	57500-204	2,326	1,950	1,579	1,480
Life Insurance	57500-206	50	64	42	64
Medical Insurance	57500-207	5,997	6,147	4,088	6,577
Dental Insurance	57500-208	206	203	138	210
Disability Insurance	57500-209	128	103	60	106

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Unemployment Compensation	57500-210	108	170	170	90
Employer Medicare	57500-212	520	450	405	464
Total Soil Conservation		47,502	42,111	36,176	43,009
Tourism					
County Official	58110-101	56,892	58,598	58,598	60,366
Part-time Personnel	58110-169	17,598	18,460	18,459	14,860
Longevity Pay	58110-186	500	550	550	0
Overtime	58110-187	137	74	74	0
Other Salaries and Wages	58110-189	61,057	60,320	60,200	62,130
Social Security	58110-201	8,413	8,519	8,519	8,516
State Retirement	58110-204	7,608	7,730	7,722	5,659
Life Insurance	58110-206	143	191	191	191
Medical Insurance	58110-207	7,996	6,147	6,063	6,577
Dental Insurance	58110-208	394	412	411	419
Disability Insurance	58110-209	390	392	389	404
Unemployment Compensation	58110-210	659	497	434	419
Employer Medicare	58110-212	1,968	1,993	1,993	1,992
Advertising	58110-302	94,740	127,676	127,676	110,000
Communication	58110-307	0	500	0	0
Dues and Memberships	58110-320	3,130	4,116	4,116	4,100
Maintenance Agreements	58110-334	513	780	513	540
Maintenance and Repair Vehicle	58110-338	821	650	49	650
Postal Charges	58110-348	2,363	9,500	1,155	5,000
Printing, Stationary and Forms	58110-349	10,189	20,000	12,668	20,000
Printing - Special Events	58110-349-58002	0	0	0	0
Rentals	58110-351	0	338	337	2,000
Rentals - Special Events	58110-351-58002	2,778	3,000	0	0
Rentals-Group Tours	58110-351-58003	0	60	60	0
Travel, Training & Meals	58110-355	9,940	15,500	13,815	15,500
Other Contracted Services	58110-399	23,803	46,250	44,417	30,000
Other Contracted Services - Group Tours	58110-399-58003	26,790	15,000	12,254	35,000
Electricity	58110-415	1,763	1,806	1,805	1,800
Gasoline	58110-425	551	1,200	546	2,000
Lubricants	58110-433	0	100	0	100
Natural Gas	58110-434	0	500	0	0
Office Supplies	58110-435	2,425	3,000	2,810	3,000
Periodicals	58110-437	0	150	0	150
Other Supplies and Materials	58110-499	11,676	8,695	8,694	9,000
Other Supplies and Materials-Group Tours	58110-499-58003	52	0	0	0
Other Charges	58110-599	5,074	5,527	4,497	7,000
Furniture and Fixtures	58110-711	2,238	1,500	0	2,500
Other Equipment	58110-790	0	0	0	0
Other Capital Outlay - Special Events	58110-799-58002	0	0	0	0
Total Tourism		362,601	429,731	399,015	409,873
Industrial Development					
Contributions - Maury Alliance	58120-316	175,000	175,000	175,000	175,000
Contributions - Industrial Development Board	58120-316-60046	25,000	25,000	25,000	25,000
Other Contracted Services	58120-399	0	0	0	0
Electricity - Industrial Development Board	58120-415	1,531	2,000	1,467	2,000
Other Charges	58120-599	0	0	0	0

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Total Industrial Development		201,531	202,000	201,467	202,000
Other Economic and Community Development					
Other Contracted Services - County Development	58190-399-58201	350	2,500	415	2,500
Other Charges - County Development	58190-599-58201	83	200	0	200
Total Other Economic and Community Development		433	2,700	415	2,700
Airport					
Contributions - Maury County Regional Airport	58220-316-65006	80,000	40,000	40,000	40,000
Total Airport		80,000	40,000	40,000	40,000
Veterans' Services					
Clerical Personnel	58300-162-60006	30,863	31,468	31,468	32,414
Part-time Personnel	58300-169-60006	29,452	24,778	24,778	30,628
Longevity Pay	58300-186-60006	1,000	1,000	1,000	1,000
Social Security	58300-201-60006	3,796	3,549	3,544	3,971
State Retirement	58300-204-60006	2,062	2,101	2,101	2,959
Life Insurance	58300-206-60006	36	42	40	83
Medical Insurance	58300-207-60006	6,490	6,143	6,063	13,154
Dental Insurance	58300-208-60006	223	206	206	419
Disability Insurance	58300-209-60006	115	104	104	208
Unemployment Compensation	58300-210-60006	216	216	180	180
Employer Medicare	58300-212-60006	888	830	829	929
Dues and Memberships	58300-320-60006	25	25	25	25
Maintenance Agreements	58300-334-60006	764	780	764	780
Postal Charges	58300-348-60006	677	700	662	700
Printing, Stationery and Forms	58300-349-60006	35	200	35	200
Travel, Training and Meals	58300-355-60006	647	650	580	650
Office Supplies	58300-435-60006	274	600	440	600
Periodicals-Website	58300-437-60006	399	400	399	400
Other Supplies & Materials	58300-499-60006	0	0	0	0
Total Veterans' Services		77,962	73,792	73,218	89,300
Contributions Other Agencies					
Contributions - Spring Hill Library	58500-316-60007	30,000	30,000	30,000	30,000
Contributions - Center of Hope	58500-316-60014	17,693	5,000	5,000	5,000
Contributions - Family Center, Inc	58500-316-60016	8,847	0	0	5,000
Contributions - Boys & Girls Club	58500-316-60020	5,000	5,000	5,000	5,000
Contributions - Mediation Center	58500-316-60026	0	3,000	0	3,000
Contributions - CASA	58500-316-60037	8,846	(1)	0	900
Contributions - Vocational Training Center	58500-316-65009	39,600	39,600	39,600	39,600
Total Contributions Other Agencies		109,986	82,599	79,600	88,500
Employee Benefits					
Medical and Dental Services	58600-340	20,505	20,266	18,601	20,500
Other Supplies and Materials	58600-499	5,574	5,800	6,033	6,000
Other Supplies and Materials - Wellness	58600-499-15101	2,100	2,734	2,300	3,000
Total Employee Benefits		28,179	28,800	26,934	29,500
Payments to Cities					
Contracts with Gov't Agencies - GM -City of Spring Hill	58700-309	250,000	372,274	372,274	250,000

101-GENERAL FUND		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Total Payments to Cities		250,000	372,274	372,274	250,000
Miscellaneous					
Medical and Dental Services-moved to 58600-340	58900-340	0	0	0	0
Other Contracted Services - Dead Stock Removal	58900-399	47,895	47,896	47,896	47,895
Trustee's Commission	58900-510	304,077	305,999	302,696	306,000
Tax Relief Program	58900-540	156,976	160,000	157,270	160,000
Other Capital Outlay-City of Columbia	58900-799	0	0	0	0
Total Miscellaneous		508,948	513,895	507,862	513,895
Debt Service					
Principal on Debt - Other Loans	82100-612	128,080	0	0	0
Education -Principal on Capital Leases	82130-610-103	0	0	0	0
Interest on Debt	82200-613	5,763	0	0	0
Education -Interest on Capital Leases	82230-611-103	0	0	0	0
Other Capital Outlay	82130-799	0	0	0	0
Total Regular Capital Outlay		133,843	0	0	0
Operating Transfers					
Transfers to other Funds	99100-590	106,853	0	0	0
Transfers to other Funds - Ambulance Service	99100-590-55020	635,000	635,000	635,000	635,000
Total Operating Transfers		741,853	635,000	635,000	635,000
TOTAL EXPENDITURES		24,198,384	27,828,560	27,295,268	27,585,883

DRUG CONTROL FUND

The Drug Control Fund is a special revenue fund. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Drug Control Fund is used to account for revenues received from drug related fines, forfeitures, and seizures. Expenditures from this fund are drug enforcement supplies.

122 - DRUG CONTROL		Audited	Approved	Unaudited	Approved
REVENUE		Actual	Budget	Actual	Budget
Description	Account Code	2012-2013	2013-2014	2013-2014	2014-2015
Fines, Forfeitures and Penalties					
Drug Fines - Circuit	42140	25,409	24,000	26,430	24,000
Drug Fines - General Sessions	42340	7,644	8,000	4,684	5,000
Total Fines, Forfeitures and Penalties		33,053	32,000	31,114	29,000
Other Fines, Forfeitures and Penalties					
Proceeds from Confiscated Property	42910	87,260	85,000	135,810	80,000
Total Other Fines, Forfeitures and Penalties		87,260	85,000	135,810	80,000
Federal Government					
Asset Forfeiture - Drug Account	47700-54152	9,713	7,000	7,553	8,000
Total Federal Government		9,713	7,000	7,553	8,000
Other Governments and Citizens Groups					
Contributions	48130	0	0	0	0
Total Other Governments and Citizens Groups		0	0	0	0
Other Sources					
Insurance Recovery	49700	0	0	0	0
Operating Transfers	49800	0	0	0	0
Total Other Sources		0	0	0	0
TOTAL REVENUES		130,026	124,000	174,477	117,000

Beginning Fund Balance 6/30/13 - Audited	238,312.00
Revenue Year to Date	174,477.00
Expenditures Year to Date	(103,245.00)
Fund Balance 06/30/14	309,544.00
Restricted/Committed/Assigned	(2,469.00)
Unrestricted Fund Balance 06/30/14	<u>307,075.00</u>

122 - DRUG CONTROL		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Drug Enforcement					
Social Security	54150-201	85	85	0	85
Employer Medicare	54150-212	20	20	0	20
Communication	54150-307	8,067	5,100	4,930	8,620
Contributions	54150-316	12,424	20,495	20,495	15,000
Data Processing Services	54150-317	650	650	650	650
Confidential Drug Enforcement Payments	54150-319	10,000	8,000	8,000	10,000
Dues and Memberships	54150-320	0	1,000	1,000	0
Maintenance Agreements	54150-334	915	7,203	7,202	7,308
Maintenance & Repair - Buildings	54150-335	197	0	0	0
Maintenance and Repair Vehicles	54150-338	1,226	3,500	2,059	3,500
Pest Control	54150-347	0	357	0	357
Postal Charges	54150-348	0	275	275	100
Printing Stationary and Forms	54150-349	135	200	0	0
Rentals	54150-351	7,000	0	0	0
Travel, Training and Meals	54150-355	5,511	5,600	5,343	6,000
Other Contracted Services	54150-399	125	200	150	200
Data Processing Supplies	54150-411	50	249	249	500
Electricity	54150-415	6,281	3,600	3,045	4,000
Gasoline	54150-425	17,066	19,630	19,630	19,000
Instructional Supplies and Materials	54150-429	6,810	8,000	6,665	8,000
Law Enforcement Supplies	54150-431	1,265	1,000	704	1,200
Lubricants	54150-433	320	350	335	350
Office Supplies	54150-435	191	300	0	300
Tires and Tubes	54150-450	993	1,626	625	2,000
Uniforms	54150-451	1,375	1,656	1,375	2,000
Vehicle Parts	54150-453	2,076	2,220	1,969	2,500
Trustee Commission	54150-510	1,204	1,416	1,415	1,300
Other Charges	54150-599	12,033	17,130	17,129	8,000
Communication Equipment	54150-708	42	0	0	0
Data Processing Equipment	54150-709	0	0	0	0
Furniture and Fixtures	54150-711	0	0	0	0
Law Enforcement Equipment	54150-716	0	0	0	1,500
Law Enforcement Equipment-Drug Account	54150-716-54152	13,143	1,000	0	7,000
Motor Vehicles	54150-718	25,279	0	0	0
Office Equipment	54150-719	0	0	0	0
TOTAL EXPENDITURES		134,483	110,862	103,245	109,490

ADEQUATE FACILITES FUND

The Adequate Facilities Tax Fund is a Special Revenue Fund. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Adequate Facilities Tax Fund is used to account for the fees assessed on square footage on all new and commercial buildings. Expenditures from this fund are required to relate to growth.

125-ADEQUATE FACILITIES		Audited	Approved	Unaudited	Approved
REVENUE		Actual	Budget	Actual	Budget
Description	Account Code	2012-2013	2013-2014	2013-2014	2014-2015
Local Taxes					
Adequate Facilities Tax	40285	464,425	500,000	613,851	500,000
Building Permits	41520	0	0	801	1,000
TOTAL REVENUE		464,425	500,000	614,652	501,000

Beginning Fund Balance 6/30/13 - Audited	1,254,306.00
Revenue Year to Date	614,652.00
Expenditures Year to Date	<u>(23,926.00)</u>
Fund Balance 06/30/14	1,845,032.00
Restricted/Committed/Assigned	<u>(134,575.00)</u>
Unrestricted Fund Balance 06/30/14	<u><u>1,710,457.00</u></u>

125 - ADEQUATE FACILITIES		Audited	Approved	Unaudited	Approved
APPROPRIATION		Actual	Budget	Actual	Budget
Description	Account Code	2012-2013	2013-2014	2013-2014	2014-2015
General Administration Projects					
Refunds	91110-509	296	0	0	0
Building Construction	91110-706	0	137,784	0	0
Other Equipment	91110-790		0	0	0
Total General Administration Projects		296	137,784	0	0
Public Safety Projects					
Architects	91130-304	1,284	0	0	0
Airport	91130-316	110,887	0	0	100,000
Building Construction	91130-706	676,167	12,578	28,747	0
Building Construction - Homeland Security Grant	91130-706-14127	0	49,638	49,637	0
Building Construction - Criminal Investigation Building	91130-706-54115	30,110	0	0	0
Other Capital Outlay	91130-799-90077		0	0	0
Total Public Safety		818,448	62,216	78,384	100,000
Highway and Street Capital Projects					
Highway Construction	91200-713-91020	0	0	0	0
Total Highway and Street Capital Projects		0	0	0	0
TOTAL EXPENDITURES		818,744	200,000	78,384	100,000

HIGHWAY & PUBLIC WORKS FUND

The Highway/Public Works Fund is a Special Revenue Fund. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Highway/Public Works Fund is used to account for transactions of the County Highway Department. The major sources of revenues are property taxes and State gasoline taxes. Expenditures from this fund are for maintaining and improving County roads.

131 - HIGHWAY REVENUE Description	Account Code	Audited Actual 2012-2013	Approved Budget 2013-2014	Unaudited Actual 2013-2014	Approved Budget 2014-2015
Local Taxes					
Current Property Taxes	40110	2,492,347	2,516,170	2,547,131	2,561,605
Trustee Collections - Prior	40120	94,056	90,000	80,955	72,453
Trustee's Bankruptcy	40125	1,508	1,500	470	500
Circuit/Clerk & Master Collections - Prior Years	40130	82,202	80,000	57,880	56,000
Interest and Penalty	40140	15,830	15,000	12,630	13,000
Pick-Up Taxes	40150	5,115	5,000	57	0
Mineral Severance Tax	40280	112,020	110,000	68,641	95,000
Total Local Taxes		2,803,078	2,817,670	2,767,764	2,798,558
Other Local Revenues					
Sale of Materials and Supplies	44130	44,388	55,812	17,927	20,000
Miscellaneous Refunds	44170	0	251	251	251
Sale of Equipment	44530	9,255	22,695	16,872	15,000
Damages Recovered from Individuals	44560	351	1,200	1,200	1,200
Performance Bond Forfeitures	44580	0	0	0	0
Other Local Revenues	44990	100	0	0	0
Total Other Local Revenues		54,094	79,958	36,250	36,451
State of Tennessee					
Bridge Program - State Aid	46410	358,074	535,347	309,030	468,167
State Aid Program	46420	362,794	0	259,308	280,358
Gasoline and Motor Fuel Tax	46920	2,233,950	2,230,000	2,058,864	2,000,000
Petroleum Special Tax	46930	58,413	55,000	48,678	48,000
Other	46990	3,046	0	0	0
Total State of Tennessee		3,016,277	2,820,347	2,675,880	2,796,525
Federal Government					
Disaster Relief - 2010 Flood	47230-54431	301,540	0	499,487	0
Other Direct Federal Revenue	47990	0	0	0	0
Total Federal Government		301,540	0	499,487	0
Other Sources					
Insurance Recovery	49700	3,380	12,784	12,784	0
Transfers In	49800	0	0	0	0
Total Other		3,380	12,784	12,784	0
TOTAL REVENUE		6,178,369	5,730,759	5,992,165	5,631,534

Beginning Fund Balance 6/30/13 - Audited	2,691,281.00
Revenue Year to Date	5,992,165.00
Expenditures Year to Date	(5,696,027.00)
Fund Balance 06/30/14	2,987,419.00
Restricted/Committed/Assigned	(426,404.00)
Unrestricted Fund Balance 06/30/14	2,561,015.00

131 - HIGHWAY APPROPRIATION Description	Account Code	Audited Actual 2012-2013	Unaudited Actual 2013-2014	Approved Budget 2014-2015	Approved Budget 2014-2015
Administration					
County Official	61000-101	80,712	84,435	87,295	87,295
Purchasing Personnel	61000-122	34,944	35,928	38,126	38,126
Longevity Pay	61000-186	1,300	1,350	1,400	1,400
Overtime Pay	61000-187	13	0	0	0
Other Salaries and Wages	61000-189	50,565	50,565	52,083	52,083
Social Security	61000-201	10,387	10,682	11,092	11,092
State Retirement	61000-204	10,840	11,146	8,265	8,265
Life Insurance	61000-206	166	186	191	191
Medical Insurance	61000-207	19,471	18,189	19,732	19,732
Dental Insurance	61000-208	668	617	629	629
Disability Insurance	61000-209	605	563	586	586
Unemployment Comp	61000-210	216	180	180	180
Employer Medicare	61000-212	2,429	2,498	2,594	2,594
Communication	61000-307	0	0	5,000	5,000
Data Processing	61000-317	0	0	1,500	1,500
Dues and Memberships	61000-320	3,888	4,128	4,000	4,000
Maintenance Agreements	61000-334	782	1,100	1,100	1,100
Maintenance and Repair Service	61000-337	455	50	1,000	1,000
Matching Share	61000-339	0	0	3,054	3,054
Pest Control	61000-347	0	0	459	459
Postal Charges	61000-348	367	180	300	300
Printing, Stationery and Forms	61000-349	242	201	300	300
Travel/Training	61000-355	410	668	750	750
Other Contracted Services	61000-399	3,640	0	0	0
Office Supplies	61000-435	2,245	2,829	2,500	2,500
Premiums on Surety Bonds	61000-508	736	0	0	0
Other Charges	61000-599	239	79	500	500
Furniture and Fixtures	61000-711	0	0	300	300
Office Equipment	61000-719	0	0	500	500
Other Equipment	61000-790	0	0	0	0
Total Administration		225,320	225,574	243,436	243,436
Highway and Bridge Maintenance					
Foreman	62000-141	65,856	66,768	68,770	68,770
Mechanics	62000-142	247,855	245,717	260,832	260,832
Equipment Operators - Heavy	62000-144	340,284	319,405	328,890	328,890
Equipment Operators - Light	62000-145	317,773	324,287	351,270	351,270
Truck Drivers	62000-147	315,442	328,580	346,466	346,466
Laborers	62000-149	62,322	61,565	67,954	67,954
Guards	62000-160	56,733	30,938	67,309	67,309
Seasonal	62000-168	0	51,931	67,898	67,898
Longevity Pay	62000-186	24,900	24,150	23,950	23,950
Overtime Pay	62000-187	16,788	23,303	20,300	20,300
Other Salaries and Wages	62000-189	123,862	127,474	135,928	135,928
Social Security	62000-201	95,714	98,053	107,853	107,853
State Retirement	62000-204	98,429	99,937	77,231	77,231
Life Insurance	62000-206	2,250	2,673	2,938	2,938
Medical Insurance	62000-207	280,156	268,557	309,129	309,129
Dental Insurance	62000-208	9,372	9,160	9,853	9,853
Disability Insurance	62000-209	5,362	4,846	5,370	5,370
Unemployment Compensation	62000-210	5,415	4,879	4,680	4,680

131 - HIGHWAY APPROPRIATION Description	Account Code	Audited Actual 2012-2013	Unaudited Actual 2013-2014	Approved Budget 2014-2015	Approved Budget 2014-2015
Employer Medicare	62000-212	22,385	22,932	25,224	25,224
Advertising	62000-302	0	70	500	500
Engineering Services	62000-321	0	0	0	0
Matching Share	62000-339	427	0	0	0
Rentals	62000-351	373	321	500	500
Travel, Training, Meals	62000-355	0	1,268	2,000	2,000
Disposal Fees - 2010 Flood	62000-359-54431	0	948	0	0
Permits	62000-361	0	0	2,000	2,000
Other Contracted Services	62000-399	69	0	500	500
Asphalt	62000-402	653,082	586,496	405,000	405,000
Concrete	62000-408	26,734	39,196	40,000	40,000
Crushed Stone	62000-409	281,686	367,036	602,000	602,000
Fertilizer	62000-420	965	625	1,000	1,000
Other Road Materials	62000-436	16,058	7,729	10,500	10,500
Pipe	62000-438	44,621	48,053	45,000	45,000
Road Signs	62000-443	29,190	22,607	30,000	30,000
Salt	62000-444	0	0	10,000	10,000
Wood Products	62000-455	1,893	3,041	3,000	3,000
Geotextile Materials	62000-460	0	924	0	0
Other Charges	62000-599	0	108	0	0
Total Highway and Bridge Maintenance		3,145,996	3,193,577	3,433,845	3,433,845
Operation and Maintenance of Equip.					
Communications	63100-307	3,084	2,902	4,000	4,000
Maintenance Agreements	63100-334	540	540	540	540
Maintenance and Repair Service-Buildings	63100-335	7,320	0	4,000	4,000
Maintenance and Repair Service-Equipment	63100-336	17,239	25,482	30,000	30,000
Maintenance and Repair Service-Vehicles	63100-338	18,192	16,397	25,000	25,000
Other Contracted Services	63100-399	1,784	2,400	6,000	6,000
Custodial Supplies/Cleaning Supplies	63100-410	2,091	1,160	2,500	2,500
Diesel Fuel	63100-412	426,412	380,578	450,000	450,000
Medical Supplies	63100-413	1,868	1,776	2,000	2,000
Equipment and Machinery Parts	63100-418	126,810	177,646	160,000	160,000
Garage Supplies	63100-424	9,543	10,130	10,000	10,000
Gasoline	63100-425	50,496	68,257	55,000	55,000
Lubricants	63100-433	34,876	35,981	35,000	35,000
Road Signs	63100-443	0	106	0	0
Small Tools	63100-446	24,812	9,707	15,000	15,000
Tires and Tubes	63100-450	88,139	80,184	92,000	92,000
Vehicle Parts	63100-453	113,679	125,450	115,000	115,000
Other Supplies and Materials	63100-499	30,026	34,178	30,000	30,000
Right of Way	63100-723	10,102	3,000	10,000	10,000
Total Operation and Maintenance Equip.		968,796	975,874	1,046,040	1,046,040
Other Charges					
Communication	65000-307	0	0	0	0
Laundry Service	65000-329	11,060	11,893	13,000	13,000
Pest Control	65000-347	459	459	459	459
Electricity	65000-415	13,664	13,278	15,000	15,000
Natural Gas	65000-434	2,150	2,583	2,700	2,700
Uniforms	65000-451	587	583	1,000	1,000

131 - HIGHWAY APPROPRIATION Description	Account Code	Audited Actual 2012-2013	Unaudited Actual 2013-2014	Approved Budget 2014-2015	Approved Budget 2014-2015
Building and Contents Insurance	65000-502	1,959	2,020	2,303	2,303
Liability Insurance	65000-506	46,644	45,688	31,118	31,118
Trustee's Commission	65000-510	77,015	78,942	78,000	78,000
Vehicle and Equipment Insurance	65000-511	29,225	30,130	33,257	33,257
Workman's Compensation Insurance	65000-513	193,249	229,622	232,275	232,275
Other Charges	65000-599	5,129	3,374	6,000	6,000
Total Other Charges		381,141	418,572	415,112	415,112
Employee Benefits					
Medical and Dental Services	66000-340	0	0	2,600	2,600
Total Employee Benefits		0	0	2,600	2,600
Capital Outlay					
Bridge Construction-State Aid	68000-705	411,097	652,365	369,451	369,451
Highway Construction-State Aid	68000-713	423,926	351,284	382,495	382,495
Highway Equipment	68000-714	137,846	232,503	60,000	60,000
Motor Vehicles	68000-718	0	0	0	0
Total Capital Outlay		972,869	1,236,152	811,946	811,946
Highway and Street Capital Projects					
Other Capital Outlay	91200-799	69,203	71,871	75,000	75,000
Total Highway and Street Capital Projects		69,203	71,871	75,000	75,000
Transfers to Other Funds					
Transfers to Other Funds	99100-590	0	0	0	0
Total Transfers to Other Funds		0	0	0	0
TOTAL EXPENDITURE		5,763,325	6,121,620	6,027,979	6,027,979

DEBT SERVICE FUND

The General Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The major source of revenue is from property tax and wheel tax. Debt Service Fund expenditure categories are General Government, Highway/Streets and Education.

151 - DEBT SERVICE		Audited	Approved	Unaudited	Approved
REVENUE		Actual	Budget	Actual	Budget
Description	Account Code	2012-2013	2013-2014	2013-2014	2014-2015
Local Taxes					
Current Property Taxes	40110	5,277,087	5,324,395	5,389,975	5,419,541
Trustee Collections - Prior	40120	189,851	180,000	171,078	180,000
Trustee's Bankruptcy	40125	2,762	3,000	991	1,000
Circuit/Clerk & Master Collections - Prior Years	40130	173,945	150,000	122,479	130,000
Interest and Penalty	40140	32,690	30,000	26,593	25,000
Pick-Up Taxes	40150	10,785	10,000	120	0
Payments in Lieu of Taxes - TVA	40161	12,119	10,000	12,757	12,000
Payments in Lieu of Taxes - Local	40162	421,949	250,000	425,984	400,000
Payment in Lieu of Taxes - Other	40163	132,504	130,000	138,811	130,000
Wheel Tax - Jail	40240-80001	952,311	900,000	900,842	925,000
Wheel Tax - Highway to be transferred to 176	40240-80002	952,312	925,000	900,842	925,000
Litigation Tax - Jail	40266-80001	370,687	350,000	422,413	400,000
Bank Excise Tax	40320	17,852	16,000	23,123	23,000
Total Local Taxes		8,546,854	8,278,395	8,536,008	8,570,541
Other Local Revenues					
Interest Earned	44110	241,192	230,000	263,396	245,000
Miscellaneous Refunds	44170	0	0	0	0
Sale of Property	44540	0	0	0	0
Total Local Revenues		241,192	230,000	263,396	245,000
Other State Revenues					
State Revenue Sharing TVA (Qtrly)	46851	1,176,482	1,100,000	1,143,242	1,130,000
Total Other State Revenues		1,176,482	1,100,000	1,143,242	1,130,000
Direct Federal Revenue					
Other Direct Federal Revenue	47990	344	0	369	0
Total Direct Federal Revenue		344	0	369	0
Other Governments					
Contributions	48130	354,534	0	0	0
Total Other Governments		354,534	0	0	0
Other Sources					
Refunding Debt Issued	49400	0	0	0	0
Premiums on Debt Sold	49410	0	0	0	0
Operating Transfers Q5CAB Interest	49800	106,853	106,850	0	99,000
Total Other Sources		106,853	106,850	0	99,000
TOTAL REVENUE		10,426,259	9,715,245	9,943,015	10,044,541

Beginning Fund Balance 6/30/13 - Audited	9,866,780.00
Revenue Year to Date	9,943,015.00
Expenditures Year to Date	(9,379,653.44)
Fund Balance 06/30/14	10,430,141.56
Restricted/Committed/Assigned	0.00
Unrestricted Fund Balance 06/30/14	10,430,141.56
1 Year Debt Obligation 2014/2015	(10,540,726.72)
Out of Fund Balance	(110,585.16)

151- DEBT SERVICE APPROPRIATION Description	Account Code	Audited Actual 2012-2013	Approved Budget 2013-2014	Unaudited Actual 2013-2014	Approved Budget 2014-2015
General Government					
General Government - Principal on Bonds	82110-601	350,550	481,454	481,454	434,128
Proposed - Principal on Debt	82110-601	0	0	0	61,638
General Government - Principle on Note	82110-602	1,230,856	1,228,689	1,228,689	1,234,526
General Government - Other Loans	82110-612	0	0	0	0
Total General Government		1,581,406	1,710,143	1,710,143	1,730,292
Highway and Streets					
Highway and Streets - Principal on Bonds	82120-601-81010	0	0	0	0
Highway and Streets - Principal on Notes	82120-602	1,600,000	0	0	0
Highway and Streets - Other Loans	82120-612	0	0	0	0
Total Highway and Streets		1,600,000	0	0	0
Education					
Education - Principal on Bonds	82130-601	3,254,450	3,088,546	3,088,546	3,530,872
Proposed - Principal on Debt	82130-601	0	0	0	566,612
Education - Principal on Notes	82130-602	874,790	876,312	876,312	880,475
Education - Principal on Other Loans	82130-612	275,052	275,053	275,052	275,052
Total Education		4,404,292	4,239,911	4,239,910	5,253,011
General Government					
General Government - Interest on Bonds	82210-603	389,166	219,619	219,619	206,026
Proposed - Interest on Debt	82210-603	0	0	0	35,221
General Government - Note	82210-604	229,880	204,996	204,995	155,848
General Government - Other Loans	82210-613	0	0	0	0
Total General Government		619,046	424,615	424,614	397,095
Highway and Streets					
Highway and Streets - Interest on Bonds	82220-603	0	0	0	0
Highway and Streets - Interest on Notes	82220-604	13,427	0	0	0
Highway and Streets - Other Loans	82220-613	0	0	0	0
Total Highway and Streets		13,427	0	0	0
Education					
Education - Interest on Bonds	82230-603	1,414,866	2,080,271	1,523,681	1,423,774
Proposed - Interest on Debt	82230-603	0	0	0	323,778
Education - Interest on Notes	82230-604	168,560	146,205	146,205	111,152
Education - Other Loans	82230-613	213,700	213,700	213,700	213,700
Education - Other Debt Service	82230-699	3,526	3,527	3,526	3,525
Total Education		1,800,652	2,443,703	1,887,112	2,075,929
Other Debt Service					
General Government - Bank Charges	82310-306	3,350	4,200	2,150	4,400
General Government - Trustees Comm.	82310-510	153,886	160,000	147,318	155,000
General Government - Underwriters Disc	82310-605	0	0	0	0
General Government - Other Debt Issue Charges	82310-606	0	0	0	0
General Government - Other Debt Service	82310-699	0	0	0	0
Total Other Debt Service		157,236	164,200	149,468	159,400
Highway and Streets					
Other Debt Issuance Charges	82320-606	0	0	0	0

151- DEBT SERVICE		Audited	Approved	Unaudited	Approved
APPROPRIATION		Actual	Budget	Actual	Budget
Description	Account Code	2012-2013	2013-2014	2013-2014	2014-2015
Total Highway and Streets		0	0	0	0
Other General Government Projects					
Land Purchase	91190-718	0	0	0	0
Total General Government Projects		0	0	0	0
Transfer Out					
Transfers to Other Funds-Hwy Wheel Tax to 176	99100-590	1,054,717	968,407	968,406	925,000
Total Transfer Out		1,054,717	968,407	968,406	925,000
Payments to Refunded Debt Escrow Agent					
Other Debt Service	99300-699	0	0	0	0
Total Payments to Refunded Debt Escrow Agent		0	0	0	0
TOTAL EXPENDITURES		11,230,776	9,950,979	9,379,653	10,540,727

HIGHWAY CAPITAL PROJECTS FUND

The Highway Capital Projects Fund is a Special Revenue Fund. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purpose. The Highway Capital Project Fund is used to account for transactions of the County Highway Department. The major source of revenues is Wheel Tax. Expenditures from this fund are for capital improvements to County roads.

176 - HIGHWAY CAPITAL PROJECTS

REVENUE Description	Account Code	Audited Actual 2012-2013	Approved Budget 2013-2014	Unaudited Actual 2013-2014	Approved Budget 2014-2015
Local Taxes					
Wheel Tax - Highway	40240-80002	1,054,717	925,000	968,406	925,000
TOTAL REVENUE		1,054,717	925,000	968,406	925,000

Beginning Fund Balance 6/30/13 - Audited	422,768.00
Revenue Year to Date	968,406.00
Expenditures Year to Date	<u>(906,820.00)</u>
Fund Balance 06/30/14	484,354.00
Restricted/Committed/Assigned	<u>0.00</u>
Unrestricted Fund Balance 06/30/14	<u><u>484,354.00</u></u>

176 - HIGHWAY CAPITAL PROJECTS

APPROPRIATION Description	Account Code	Audited Actual 2012-2013	Approved Budget 2013-2014	Unaudited Actual 2013-2014	Approved Budget 2014-2015
Highway and Bridge Capital Projects					
Asphalt	91200-402	500,807	551,737	551,736	0
Crushed Stone	91200-409	406,418	373,263	355,084	925,000
Other Road Materials	91200-436	1,088	0	0	0
Pipe	91200-438	4,150	0	0	0
Other Charges	91200-599	0	0	0	0
TOTAL EXPENDITURES		912,463	925,000	906,820	925,000

OTHER CAPITAL PROJECTS FUND

189 - CAPITAL EXPENDITURE		Audited	Approved	Unaudited	Approved
REVENUE		Actual	Budget	Actual	Budget
Description	Account Code	2012-2013	2013-2014	2013-2014	2014-2015
County Property Taxes					
Current Property Taxes	40110	1,661,067	1,676,912	1,697,546	897,048
Trustee's Collections - Prior Year	40120	62,639	50,000	53,806	48,286
Trustee's Collections - Bankruptcy	40125	915	700	311	400
Circuit/Clerk & Master Collections - Prior Years	40130	54,784	25,000	38,574	37,286
Interest and Penalty	40140	10,500	8,000	8,334	8,500
Pick-Up Taxes	40150	3,409	3,500	38	0
Total County Property Taxes		1,793,314	1,764,112	1,798,609	991,520
Other Local Revenues					
Miscellaneous Refunds	44170	86	0	12	0
Sale of Equipment (Surplus) - Other	44530	6,717	0	7,547	0
Total Local Revenues		6,803	0	7,559	0
Other Sources					
Insurance Recovery	49700	0	0	0	0
Total Other Sources		0	0	0	0
TOTAL REVENUE		1,800,117	1,764,112	1,806,168	991,520

Beginning Fund Balance 6/30/13 - Audited	509,004.00
Revenue Year to Date	1,806,168.00
Expenditures Year to Date	(1,347,810.00)
Fund Balance 06/30/14	967,362.00
Restricted/Committed/Assigned	(296,221.00)
Unrestricted Fund Balance 06/30/14	671,141.00

189 - CAPITAL EXPENDITURE		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Elections - 101					
Software Replacement	51500-709	0	0	0	0
Total Elections		0	0	0	0
Building and Zoning - 101					
Motor Vehicle	51710-718	24,889	0	0	0
Total Building and Zoning		24,889	0	0	0
County Buildings - 101					
Building Improvements	51800-707	88,570	19,941	0	0
Memorial Building-Renovations	51800-707	0	0	0	0
Memorial Building - Repair Roof	51800-707	0	0	0	0
Court House - Pressure Washing & Painting	51800-707	0	0	0	0
Health Department - Repair Roof	51800-707	0	0	0	0
5 Public Square - Repair Roof	51800-707	0	0	0	0
Back Parking Lot - Gravel	51800-799	0	0	0	0
Court House - Replace HVAC	51800-799	0	0	0	0
Furniture and Fixtures	51800-711	15,309	0	0	0
County Buildings - Carpet	51800-711	0	0	0	0
Motor Vehicles - Replace 99 Red Svc Truck	51800-718	0	0	0	0
Total County Buildings		103,879	19,941	0	0
Other General Administration-101					
Other Capital Outlay	51900-799	7,050	0	0	0
Total Other General Administration		7,050	0	0	0
Property Assessor - 101					
Motor Vehicles-Replace 2002 Chevy Blazer	52300-718	0	0	0	0
Total Property Assessor		0	0	0	0
Information Technology - 101					
Communication Equipment	52600-708	0	100,000	98,984	0
Other Capital Outlay -Replace Voting Machine	52600-799	118,911	0	0	0
Total Information Technology		118,911	100,000	98,984	0
Sheriff's Department - 101					
Communication Equipment	54110-708	201,744	0	0	0
Heating & Air Conditioning Equipment (2)	54110-712	16,495	0	0	0
Motor Vehicles (7 of 8 Patrol Cars)	54110-718	98,563	340,239	339,092	274,400
Other Equipment -Replace HVAC Units	54110-790	11,377	0	0	0
Other Construction	54110-791	10,927	0	0	0
Total Sheriff's Department		339,106	340,239	339,092	274,400
Jail - 101					
Food Service Equipment (5steam Tables & Misc Equip)	54210-710	1,192	0	0	0
Total Jail		1,192	0	0	0
Rural Fire - 101					
Fires Station	54410-706	0	0	0	0
Motor Vehicles	54410-718	319,319	0	0	0
Fire Response Vehicles (4 Used)	54410-718	0	0	0	0

189 - CAPITAL EXPENDITURE		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Brush Fire Resp Vehicles w/mini pumper apparatus (2)	54410-718	0	0	0	0
Fire Fighting Equipment	54410-790	0	0	0	0
Emerg Lighting Packages for 4 vehicles above	54410-790	0	0	0	0
Total Rural Fire		319,319	0	0	0
Emergency Management - 101					
Alternate Communication System - Replace	54490-708	0	0	0	0
Motor Vehicles - Haz-Ops Team Response Vehicle	54490-718	35,018	0	0	0
Other Equipment - REQUIRED Annual Haz Ops Equipment	54490-790	36,302	35,000	35,000	0
Other Capital Outlay	54490-799	0	0	0	0
Total County Rural Fire		71,320	35,000	35,000	0
Animal Shelter - 101					
Motor Vehicles - Shelter	55010-718	0	0	0	0
Motor Vehicles - Rabies Control	55120-718	22,616	25,000	24,106	0
Total Rabies/Animal Control		22,616	25,000	24,106	0
Health Department - 101					
Paving/Resurfacing Parking Lot & Painting Lines	55110-799	0	0	0	0
Total Health Department		0	0	0	0
Libraries - 101					
Library - New	56500-706	0	0	0	0
Public Access Computer Area - Expansion	56500-707	0	0	0	0
Furniture & Fixtures - Replace Carpet	56500-711	0	0	0	0
Other Capital Outlay	56500-799	60,000	7	6	0
Total Libraries		60,000	7	6	0
Parks and Fair Boards - 101					
Vehicle - Replace Dump Truck	56700-718	0	0	0	0
Other Equipment	56700-790	0	57,993	56,497	0
Other Capital Outlay - Bleachers for Park	56700-799-56753	4,000	0	0	0
Other Capital Outlay - Playground Renov Phase I	56700-799	0	0	0	0
Total Parks and Fair Board		4,000	57,993	56,497	0
Industrial Development - 101					
Site Development	58120-724	100,000	0	0	0
Total Industrial Development		100,000	0	0	0
Maury Regional Airport					
Improvements	58220-702	0	0	0	0
Total Maury Regional Airport		0	0	0	0
General County Operations					
Other Charges	58400-599	578	1,809	1,808	2,000
Total General County Operations		578	1,809	1,808	2,000
Other Operations					
Trustee's Commission	58900-510	35,228	35,738	35,678	36,000
Total Other Operations		35,228	35,738	35,678	36,000

189 - CAPITAL EXPENDITURE		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Highway Department - 131					
Highway Equipment	68000-714	230,000	160,000	159,960	0
Wood Chipper 13" - Replace	68000-714	0	0	0	0
15 Miles Oil/Chip	91200-713	0	0	0	0
10 Miles Paving	91200-713	0	0	0	0
Total Highway		230,000	160,000	159,960	0
Solid Waste - 207					
Other Capital Outlay - Replace Transfer Station	55754-799	0	0	0	0
Other Capital Outlay - Repair Leachate Tanks	55754-799	0	0	0	100,000
Other Capital Outlay	55754-799	29,736	0	0	0
Total Solid Waste		29,736	0	0	100,000
Central Maintenance - 261					
Replace Security Gates	51900-707	0	15,000	11,565	0
Replace Fence	51900-707	0	15,000	0	0
Other Capital Outlay	51900-799	0	0	0	0
Total Central Maintenance		0	30,000	11,565	0
Board of Education					
Heating and Air Conditioning Equipment	72310-712	155,282	0	0	0
Motor Vehicles	72310-718	605,601	881,336	881,336	573,628
Total Board of Education		760,883	881,336	881,336	573,628
TOTAL EXPENDITURES		2,228,707	1,687,063	1,644,032	986,028

SOLID WASTE DISPOSAL FUND

The Solid Waste Disposal Fund is an enterprise fund. Enterprise Funds are used account for operations that are financed and operated in a manner similar to private business enterprises. The Solids Waste Disposal Fund is used to account for landfill closure/post closure costs, convenience centers, and the transfer station. Major funding is provided through tipping fees and solid waste disposal fees.

207 - SOLID WASTE		Audited	Audited	Unaudited	Approved
REVENUE		Actual	Actual	Actual	Budget
Description	Account Code	2012-2013	2012-2013	2013-2014	2014-2015
Local Taxes					
Current Property Taxes	40110	878,999	887,399	898,331	1,713,134
Trustee Collections Prior Year	40120	33,227	33,000	28,756	30,000
Trustee's Bankruptcy	40125	643	600	169	200
Circuit Clk/Clk and Master Collections	40130	28,991	28,000	20,413	22,000
Interest and Penalty	40140	5,640	5,500	4,571	6,000
Pick-up Taxes	40150	1,804	1,800	20	0
Total Local Taxes		949,304	956,299	952,260	1,771,334
Current Services					
Residential Waste Collection	43107	1,283	1,200	0	0
Transfer Waste Stations Collections Charge	43109	4,627	4,000	400	400
Tipping Fees	43110	1,125,766	1,200,000	954,492	950,000
Demolition Landfill	43190	389,729	350,000	294,513	300,000
Service Charges	43194	11,687	11,000	12,345	11,000
Total Charges for Current Services		1,533,092	1,566,200	1,261,750	1,261,400
Other Local Revenues					
Sale of Recycled Materials	44145	249,699	250,000	188,693	180,000
Miscellaneous Refunds	44170	22	0	0	0
Sale of Equipment	44530	0	10,000	73,068	10,000
Other Local Revenues - Recycle Contract	44990-85704	1,350	0	0	0
Total Other Local Revenues		251,071	260,000	261,761	190,000
State of Tennessee					
Solid Waste Grants	46170	0	0	0	0
State Tire Disposal Grant	46170-15703	24,313	57,500	21,768	20,000
State Litter Grant	46430-15701	63,957	54,400	54,400	54,400
Total State of Tennessee		88,270	111,900	76,168	74,400
Other Revenues					
Contributions	48130	0	0	0	0
Total State of Tennessee		0	0	0	0
Other Sources					
Insurance Recovery	49700	3,719	0	0	0
Total State of Tennessee		3,719	0	0	0
TOTAL REVENUE		2,825,456	2,894,399	2,551,939	3,297,134

Beginning Fund Balance 6/30/13 - Audited	4,513,646.00
Revenue Year to Date	2,551,939.00
Expenditures Year to Date	(3,357,738.12)
Fund Balance 06/30/14	3,707,846.88
Restricted/Committed/Assigned	(1,401,722.00)
Unrestricted Fund Balance 06/30/14	2,306,124.88
Post Closure	(922,067.00)
	1,384,057.88

207 - SOLID WASTE		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Waste Pickup : Litter Grant					
Foreman	55731-141-15701	23,296	23,003	22,804	24,731
Longevity	55731-186-15701	0	150	0	0
Overtime	55731-187-15701	118	0	0	0
Social Security	55731-201-15701	1,422	1,498	1,404	1,533
State Retirement	55731-204-15701	1,515	1,563	1,463	1,143
Life Insurance	55731-206-15701	33	41	34	41
Medical Insurance	55731-207-15701	0	2,607	2,607	6,577
Dental Insurance	55731-208-15701	223	203	155	210
Disability Insurance	55731-209-15701	85	79	52	82
Unemployment Comp	55731-210-15701	108	108	90	90
Employer Medicare	55731-212-15701	333	348	328	359
Contribution	55731-316-15701	6,000	6,000	6,000	6,000
Travel, Training and Meals	55731-355-15701	685	0	0	0
Other Supplies and Materials	55731-499-15701	3,645	7,407	7,406	34
Other Supplies - Education	55731-499-15702	30,057	19,551	19,550	13,600
Total Waste Pickup - Litter Grant		67,520	62,558	61,893	54,400
Convenience Centers					
Equipment Operators - Heavy	55732-143	176,587	184,809	184,808	189,367
Laborers	55732-149	347,733	371,364	365,874	382,340
Longevity	55732-186	4,200	3,000	3,000	3,000
Overtime	55732-187	928	725	0	725
Social Security	55732-201	32,603	34,191	33,818	35,677
State Retirement	55732-204	12,579	13,415	13,292	9,875
Life Insurance	55732-206	293	382	366	382
Medical Insurance	55732-207	34,977	36,882	34,863	39,463
Dental Insurance	55732-208	1,062	1,017	977	1,048
Disability Insurance	55732-209	769	672	643	693
Unemployment Compensation	55732-210	3,873	4,758	3,387	4,064
Employer Medicare	55732-212	7,625	7,996	7,909	8,344
Communication	55732-307	3,885	4,000	3,729	4,000
Maintenance and Repair Equipment	55732-336	37,925	25,000	22,289	25,000
Maintenance and Repair - Vehicles	55732-338	4,106	10,000	28	5,000
Pest Control	55732-347	1,377	1,600	1,557	1,377
Postal Charges	55732-348	364	700	380	500
Rentals	55732-351	3,111	13,035	13,035	10,500
Other Contracted Services	55732-399	800	8,000	1,666	1,000
Concrete	55732-408	0	0	0	0
Crushed Stone	55732-409	0	2,000	471	2,000
Custodial Supplies	55732-410	0	500	0	300
Diesel Fuel	55732-412	72,656	85,000	68,758	75,000
Electricity	55732-415	13,957	16,524	16,681	15,000
Equipment Machinery and Parts	55732-418	11,238	31,101	31,100	15,000
Gasoline	55732-425	13,343	12,000	7,313	14,000
Lubricants	55732-433	1,385	2,000	703	1,400
Office Supplies	55732-435	0	500	0	200
Tires and Tubes	55732-450	29,782	30,000	23,983	30,000
Vehicle Parts	55732-453	1,669	15,000	887	5,000
Other Supplies and Materials	55732-499	35,323	38,307	38,216	32,000
Other Supplies and Materials	55732-499-15702	0	214	213	0
Depreciation Expense	55732-514	6,799	19,000	6,799	4,000

207 - SOLID WASTE		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Other Capital Outlay	55732-799	0	799,634	9,000	0
Total Convenience Centers		860,949	1,773,326	895,745	916,255
Landfill Operations and Maintenance					
County Official	55754-101	62,712	64,584	64,584	66,521
Equipment Operators	55754-143	126,552	130,620	130,055	126,942
Laborers	55754-149	76,875	85,873	84,351	88,447
Laborers -State Grant - Education	55754-149-15704	15,273	11,773	11,450	15,113
Clerical Personnel	55754-162	59,046	61,860	61,859	63,710
Longevity Pay	55754-186	5,700	5,900	5,900	5,000
Overtime Pay	55754-187	1,691	1,751	494	1,751
Social Security	55754-201	20,538	21,891	21,463	21,847
Social Security - State Grant - Education	55754-201-15704	947	947	710	937
State Retirement	55754-204	20,600	21,509	21,022	15,297
Life Insurance	55754-206	468	572	546	572
Medical Insurance	55754-207	54,400	53,124	52,719	59,195
Dental Insurance	55754-208	1,856	1,831	1,772	1,887
Disability Insurance	55754-209	1,025	1,072	1,020	1,071
Unemployment Compensation	55754-210	1,306	1,080	948	900
Unemployment Compensation - State Grant - Education	55754-210-15704	109	108	57	90
Employer Medicare	55754-212	4,804	5,120	5,020	5,109
Employer Medicare - State Grant - Education	55754-212-15704	221	221	166	219
Communication	55754-307	6,039	8,196	8,714	6,500
Dues and Memberships	55754-320	509	740	740	510
Laundry Service	55754-329	4,919	6,000	5,307	5,000
Legal Notices, Recording and Court Costs	55754-332	0	200	0	100
Licenses	55754-333	72	7,000	2,191	500
Maintenance Agreements	55754-334	767	2,280	768	1,080
Maintenance and Repair Buildings	55754-335	1,195	4,000	3,733	4,000
Maintenance and Repair Equip. Machinery	55754-336	10,255	56,115	56,114	15,000
Maintenance and Repair Vehicles	55754-338	78	3,000	152	1,000
Matching Share-Post Closure - Sanitary Landfill	55754-339-55705	0	2,000	0	0
Matching Share-Recycle Contract	55754-399-85704	2,700	2,700	2,700	2,700
Medical and Dental Services	55754-340	0	110,928	110,928	0
Pest Control	55754-347	255	1,632	283	255
Postal Charges	55754-348	836	1,000	572	1,000
Printing Stationary and Forms	55754-349	228	500	280	500
Travel, Training and Meals	55754-355	421	1,000	324	1,000
Disposal Fees - Waste Management	55754-359	1,178,326	1,175,000	1,098,559	900,000
Disposal Fees - State Tire Disposal Grant	55754-359-15703	48,581	57,500	53,542	57,500
Permits	55754-361	11,575	11,251	11,250	11,500
Permits - Post-Closure Demolition Active LF	55754-361-55700	2,000	2,000	2,000	2,000
Other Contracted Services	55754-399	9,376	15,417	12,255	12,000
Other Contracted Services - Post Closure Demo Active LF	55754-399-55700	8,557	34,354	34,101	15,000
Other Contracted Services - Post Closure - Sanitary LF	55754-399-55705	0	2,000	0	1,000
Other Contracted Services - Recycle Contract	55754-399-85704	0	2,700	0	0
Crushed Stone	55754-409	4,909	2,000	939	2,000
Custodial Supplies	55754-410	0	250	0	100
Data Processing Service	55754-411	821	1,000	534	1,000
Diesel Fuel	55754-412	54,775	76,738	76,738	56,000
Electricity	55754-415	22,819	23,000	22,388	25,000
Equipment and Machinery Parts	55754-418	26,766	44,739	44,100	35,000

207 - SOLID WASTE		Audited	Approved	Unaudited	Approved
APPROPRIATION	Account	Actual	Budget	Actual	Budget
Description	Code	2012-2013	2013-2014	2013-2014	2014-2015
Gasoline	55754-425	2,915	(2,000)	(2,654)	5,000
Lubricants	55754-433	5,903	6,089	6,089	5,000
Natural Gas	55754-434	8,541	12,000	8,030	10,000
Office Supplies	55754-435	1,254	1,500	1,004	1,500
Pipe	55754-438	0	1,000	0	1,000
Tires and Tubes	55754-450	17,609	23,000	21,112	20,000
Vehicle Parts	55754-453	1,906	7,000	3,325	5,000
Chemicals	55754-468	0	0	0	0
Other Supplies and Materials	55754-499	17,710	26,896	26,895	20,000
Building and Contents Insurance	55754-502	3,266	3,367	3,367	3,839
Liability Insurance	55754-506	12,394	12,531	12,068	6,458
Refunds	55754-509	12,674	17,000	15,887	17,000
Trustee's Commission	55754-510	28,065	29,000	27,519	30,000
Vehicle and Equipment Insurance	55754-511	11,906	12,276	12,275	13,549
Workman's Compensation Insurance	55754-513	106,083	102,083	101,422	110,460
Depreciation Expense	55754-514	257,947	125,000	140,848	260,000
Other Charges	55754-599	2,399	7,116	7,115	4,000
Furniture and Fixtures	55754-711	0	301	0	0
Office Equipment	55754-719	0	2,450	2,450	300
Other Capital Outlay	55754-799	0	0	0	200,000
Total Landfill Operation and Maintenance		2,341,474	2,511,685	2,400,100	2,344,959
TOTAL EXPENDITURE		3,269,943	4,347,569	3,357,738	3,315,614

CENTRAL MAINTENANCE FUND

The Central Maintenance Fund is an internal service fund. Internal Service Funds are used to report any activity that provides goods and services to other governments, on a cost-reimbursement basis. The Central Maintenance Fund provides services to the departments of Maury County Government and its agencies. The sole source of revenues is charge for services.

261 - CENTRAL MAINTENANCE		Audited	Approved	Unaudited	Approved
REVENUE		Actual	Budget	Actual	Budget
Description	Account Code	2012-2013	2013-2014	2013-2014	2014-2015
Other General Service Charges					
MRH & Ambulance	43190-51901	279,557	270,000	306,840	300,000
Finance (Property Assessor)	43190-51902	6,545	6,000	3,360	3,000
Highway	43190-51903	474,157	470,000	446,070	440,000
Social, Cultural and Rec. (Park)	43190-51904	24,264	25,000	21,723	20,000
Public, Health and Welfare (Rabies)	43190-51905	42,193	7,350	6,818	6,000
Schools	43190-51906	926,302	920,000	843,260	900,000
Solid Waste	43190-51907	140,762	135,000	147,542	140,000
Public Safety (Sheriff)	43190-51908	348,471	345,000	368,917	360,000
Gen Govt (Cty Bldgs, Bldg/Zoning/CVB)	43190-51910	34,211	32,000	27,736	25,000
Outside Parties	43190-51911	19,254	18,000	57,079	20,000
External Customers	43190-51912	40,320	40,000	42,729	40,000
Total Charges for Current Services		2,336,036	2,268,350	2,272,074	2,254,000
Other Local Revenues					
Sale of Materials and Supplies	44130	6,891	6,000	11,477	10,000
Other Local Revenues	44990	0	0	182	0
Total Other Local Revenues		6,891	6,000	11,659	10,000
Other Governments and Citizens Groups					
Contribution	48,130	0	0	11,565	
Total Other Governments and Citizens Groups		0	0	11,565	0
Other Sources					
Operating Transfers - Fund 101	49800	0	0	0	0
Total Operating Transfers		0	0	0	0
TOTAL REVENUE		2,342,927	2,274,350	2,295,298	2,264,000
Beginning Fund Balance 6/30/13 - Audited		622,348.00			
Revenue Year to Date		2,295,298.00			
Expenditures Year to Date		(2,340,150.00)			
Fund Balance 06/30/14		577,496.00			
Restricted/Committed/Assigned		(65,993.00)			
Unrestricted Fund Balance 06/30/14		511,503.00			

261 - CENTRAL MAINTENANCE

APPROPRIATION Description	Account Code	Audited Actual 2012-2013	Approved Budget 2013-2014	Unaudited Actual 2013-2014	Approved Budget 2014-2015
Other General Administration					
County Official	51900-101	65,856	67,834	67,834	69,869
Mechanics	51900-142	193,294	193,661	193,504	204,651
Clerical Personnel	51900-162	40,456	41,663	41,662	42,910
Longevity Pay	51900-186	5,900	6,100	6,100	6,300
Overtime Pay	51900-187	1,830	2,095	2,094	1,750
Social Security	51900-201	18,197	18,592	18,426	20,180
State Retirement	51900-204	19,884	20,446	20,134	15,037
Life Insurance	51900-206	388	446	445	445
Medical Insurance	51900-207	45,433	43,029	42,195	46,040
Dental Insurance	51900-208	1,558	1,440	1,439	1,467
Disability Insurance	51900-209	1,092	1,255	1,254	1,048
Unemployment Compensation	51900-210	756	757	630	630
Employer Medicare	51900-212	4,256	4,582	4,310	4,719
Communication	51900-307	86	250	70	1,300
Laundry Service	51900-329	3,297	3,500	3,416	3,500
Maintenance Agreements	51900-334	4,286	3,618	3,249	4,168
Maintenance and Repair Buildings	51900-335	820	2,157	2,157	500
Maintenance and Repair Equipment and Machinery	51900-336	884	1,550	1,549	1,000
Maintenance and Repair Office Equipment	51900-337	247	300	0	300
Postal Charges	51900-348	190	279	278	250
Printing Stationary and Forms	51900-349	0	100	0	100
Travel, Training and Meals	51900-355	2,051	500	0	500
Disposal Fees	51900-359	402	1,000	617	1,000
Other Contracted Services	51900-399	90,070	102,598	101,597	75,000
Custodial Supplies	51900-410	59	90	0	90
Diesel Fuel	51900-412	955,666	963,000	961,236	1,000,000
Electricity	51900-415	28,407	30,000	29,517	30,000
Equipment and Machinery Parts	51900-418	184,537	170,000	162,732	170,000
Garage Supplies	51900-424	1,236	1,500	1,080	1,500
Gasoline	51900-425	473,340	495,511	495,511	450,000
Lubricants	51900-433	16,821	21,432	21,331	17,000
Natural Gas	51900-434	7,317	8,670	8,669	7,800
Office Supplies	51900-435	485	800	464	800
Small Tools	51900-446	166	650	160	650
Tires and Tubes	51900-450	95,290	122,825	122,824	88,000
Workman's Compensation Insurance	51900-513	0	0	0	0
Depreciation	51900-514	7,624	4,000	3,822	10,000
Other Charges	51900-599	0	13	13	0
Office Equipment	51900-719	0	19,338	18,362	0
Other Equipment	51900-790	0	2,000	1,469	2,700
Other Capital Outlay	51900-799	0	0	0	16,000
TOTAL EXPENDITURES		2,272,181	2,357,581	2,340,150	2,297,204

MAURY COUNTY SCHOOL SYSTEM

MAURY COUNTY BOARD OF EDUCATION
GENERAL PURPOSE FUND BUDGET
2014 - 2015

OBJ	DESCRIPTION	2010 - 2011 ACTUAL	2011 - 2012 ACTUAL	2012 - 2013 ACTUAL	2013 - 2014 ESTIMATED	2013 - 2014 BUDGET	2014 - 2015 BUDGET	INCREASE/ (DECREASE)
<u>REVENUES</u>								
<u>LOCAL TAXES - 40000</u>								
40110	CURRENT PROPERTY TAX	19,111,656.56	19,368,302.52	19,757,800.15	19,540,765.00	19,540,765.00	20,215,308.00	674,543.00
40120	TRUSTEE COLLECTION - PRIO	562,865.88	528,640.86	679,600.72	550,000.00	550,000.00	550,000.00	-
40125	BANKRUPTCY	14,035.94	12,388.01	11,955.68	-	-	-	-
40130	CIR CLK/CLK & MASTER COL	394,670.30	576,684.18	570,354.22	470,000.00	470,000.00	470,000.00	-
40140	INTEREST & PENALTY	123,714.44	100,103.31	125,109.20	127,000.00	127,000.00	127,000.00	-
40150	PICK-UP TAXES	163,482.76	62,847.49	40,421.34	127,000.00	127,000.00	127,000.00	-
40210	LOCAL OPTION SALES TAX	10,203,647.71	10,791,497.51	11,229,007.74	11,288,659.00	11,288,659.00	11,376,287.00	87,628.00
40350	TELECOMMUNICATION SALE	5,800.97	6,057.26	7,624.97	12,000.00	12,000.00	12,000.00	-
		<u>30,579,874.56</u>	<u>31,446,521.14</u>	<u>32,421,874.02</u>	<u>32,115,424.00</u>	<u>32,115,424.00</u>	<u>32,877,595.00</u>	<u>762,171.00</u>
<u>LICENSES & PERMITS - 41000</u>								
41110	MARRIAGE LICENSES	5,757.00	5,700.00	5,434.00	5,400.00	5,400.00	5,400.00	-
		<u>5,757.00</u>	<u>5,700.00</u>	<u>5,434.00</u>	<u>5,400.00</u>	<u>5,400.00</u>	<u>5,400.00</u>	<u>-</u>
<u>CHARGES FOR CURRENT SERVICES - 43000</u>								
43380	VENDING MACHINE COLLECTION	288.14	320.54	305.12	-	-	-	-
43511	TUITION - REG DAY STUDENT	19,175.16	19,235.90	19,605.09	45,000.00	45,000.00	45,000.00	-
43513	TUITION - SUMMER SCHOOL	140.00	-	-	-	-	-	-
43570	RECEIPTS FROM INDIVIDUAL SCH	194,124.84	216,174.21	224,259.37	200,000.00	200,000.00	200,000.00	-
43990	OTHER CHARGES FOR OTHER	37,814.65	183,641.19	183,828.18	187,215.20	-	-	-
		<u>251,542.79</u>	<u>419,371.84</u>	<u>427,997.76</u>	<u>432,215.20</u>	<u>245,000.00</u>	<u>245,000.00</u>	<u>-</u>
<u>OTHER LOCAL REVENUES - 44000</u>								
44120	LEASES/RENTALS	4,001.00	5,701.00	2,001.00	-	-	-	-
44130	SALE OF MATERIALS AND SUPPLI	9,507.84	16,211.90	16,150.71	1,000.00	1,000.00	1,000.00	-
44146	E-RATE FUNDING	54,928.35	44,529.47	26,146.17	12,942.63	-	-	-
44170	MISCELLANEOUS REFUNDS	3,385.33	1,460.80	18,073.97	-	-	-	-
44530	SALE OF EQUIPMENT	1,113.00	52,871.65	52,051.27	5,000.00	5,000.00	5,000.00	-
44550	SALE OF T & I HOUSE	28,000.00	17,500.00	-	-	-	-	-
44560	DAMAGES RECOVERED FROM INI	2,920.32	7,078.57	5,765.89	-	-	-	-
44570	CONTRIBUTIONS & GIFTS	3,842.71	32,971.95	8,404.16	500.00	-	-	-
44990	OTHER LOCAL REVENUES	112,629.00	217.00	186.00	-	-	-	-
		<u>220,327.55</u>	<u>178,542.34</u>	<u>128,779.17</u>	<u>19,442.63</u>	<u>6,000.00</u>	<u>6,000.00</u>	<u>-</u>
<u>STATE OF TENNESSEE - 46000</u>								
46511	BASIC EDUCATION PROGRAM	39,608,885.00	44,561,000.00	46,558,946.00	48,787,000.00	48,787,000.00	49,974,000.00	1,187,000.00
46512	SFSF BASIC EDUCATION PROG	4,245,115.00	-	-	-	-	-	-
46515	EARLY CHILDHOOD EDUCATION	949,857.19	957,400.61	973,384.54	981,333.00	-	-	-
46590	OTHER STATE EDUCATION FUND	6,263.61	321,044.02	315,842.01	919,301.00	136,615.00	136,615.00	-
46591	SFSF COORDINATED SCHOOL H	99,882.66	-	-	-	-	-	-
46592	SFSF INTERNET CONNECTIVITY	34,146.75	-	-	-	-	-	-
46594	SFSF FAMILY RESOURCE CENT	99,900.00	-	-	-	-	-	-
46595	SFSF STATEWIDE STUDENT	28,763.00	-	-	-	-	-	-
46610	CAREER LADDER PROGRAM	516,643.00	455,674.00	410,088.95	388,052.00	388,052.00	365,248.00	(22,804.00)

46612 CAREER LADDER-EXTENDED COF	-	148,000.00	93,700.00	93,700.00	93,700.00	93,700.00	-
46615 SFSF EXTENDED CONTRACT	288,218.00	146,237.00	-	-	-	-	-
46790 OTHER VOCATIONAL	-	-	16,023.64	11,750.00	-	-	-
46850 MIXED DRINKS	47,278.53	70,654.93	95,536.37	55,000.00	55,000.00	55,000.00	-
46980 OTHER STATE GRANTS	-	5,914.00	14,039.25	-	-	-	-
46981 SFSF SAFE SCHOOLS	44,942.36	9,754.62	-	-	-	-	-
	45,969,895.10	46,675,679.18	48,477,560.76	51,236,136.00	49,460,367.00	50,624,563.00	1,164,196.00
<u>FEDERAL GOVERNMENT - 47000</u>							
47135 HIGH SCHOOLS THAT WORK	-	9,485.10	132,578.90	-	-	-	-
47143 EDUCATION OF THE HANDICAPPE	100,539.27	75,525.67	-	128,329.93	-	-	-
47147 21ST CENTURY GRANT-TITLE IV	84,107.71	95,784.62	82,638.35	61,200.00	-	-	-
47590 OTHER FEDERAL THRU STATE	108,885.88	-	-	-	-	-	-
47640 ROTC REIMBURSEMENT	143,403.31	148,043.05	123,730.75	120,000.00	120,000.00	120,000.00	-
47990 OTHER DIRECT FEDERAL REVENI	-	-	337,107.95	523,749.56	-	-	-
	436,936.17	328,838.44	676,055.95	833,279.49	120,000.00	120,000.00	-
<u>OTHER SOURCES - 49000</u>							
49700 INSURANCE RECOVERY	115,327.95	40,454.60	10,440.80	-	-	-	-
49800 OPERATING TRANSFERS	136,319.00	119,400.49	94,261.67	150,000.00	150,000.00	150,000.00	-
	251,646.95	159,855.09	104,702.47	150,000.00	150,000.00	150,000.00	-
TOTAL REVENUES	77,715,980.12	79,214,508.03	82,242,404.13	84,791,897.32	82,102,191.00	84,028,558.00	1,926,367.00

EXPENDITURES

REGULAR EDUCATION PROGRAM - 71100

116 TEACHERS	25,727,134.07	25,922,612.13	26,938,417.98	27,259,298.00	27,220,298.00	27,796,375.00	576,077.00
117 CAREER LADDER P	293,204.66	261,410.17	220,219.60	206,000.00	206,000.00	188,000.00	(18,000.00)
127 CAR LAD EXT CON	125,310.00	123,700.00	80,275.00	80,407.00	80,407.00	80,407.00	-
128 HOMEBOUND TEACH	53,590.25	54,491.07	64,893.19	86,048.00	86,048.00	72,196.00	(13,852.00)
140 COACHING SUPPLEMENTS	-	-	-	-	-	640,000.00	640,000.00
163 EDUC ASSISTANTS	414,997.77	583,541.71	661,284.88	687,914.00	684,034.00	690,875.00	6,841.00
185 EDUCATIONAL INCENTIVES	-	-	-	-	-	328,923.00	328,923.00
189 OTH SALARY & WA	520,292.34	540,668.46	559,821.36	692,722.00	692,722.00	52,722.00	(640,000.00)
195 SUB TEACHERS-CERTIFIED	37,920.00	50,344.00	50,844.00	52,000.00	52,000.00	50,000.00	(2,000.00)
198 SUB TEACHERS-NON-CERT	371,819.00	417,311.51	465,910.00	431,000.00	430,400.00	350,000.00	(80,400.00)
201 SOCIAL SECURITY	1,676,652.65	1,678,582.43	1,730,111.24	1,829,053.00	1,826,367.00	1,875,220.00	48,853.00
204 ST RETIREMENT	2,433,089.79	2,449,044.68	2,497,938.16	2,559,844.62	2,556,391.00	2,707,460.00	151,069.00
206 LIFE INSURANCE	43,684.03	44,457.30	45,089.64	48,528.00	48,528.00	51,336.00	2,808.00
207 MEDICAL INSURAN	4,053,055.68	4,256,519.05	4,623,612.33	5,218,497.00	5,218,497.00	5,272,960.00	54,463.00
208 DENTAL INSURANC	135,889.40	141,331.11	157,694.92	174,094.00	174,094.00	183,352.00	9,258.00
212 MEDICARE	384,216.39	390,020.99	404,859.99	428,189.50	427,422.00	438,558.00	11,136.00
330 OPERATING LEASE	-	-	-	-	-	-	-
336 M/R-EQUIPMENT	-	-	-	-	-	-	-
399 OTHER CONTRACTED SER	276,196.44	347,163.89	227,448.25	268,712.00	268,712.00	360,200.00	91,488.00
429 INST SUP/MAT	323,627.98	228,213.66	212,964.96	232,079.00	230,734.00	230,734.00	-
449 TEXTBOOKS	1,522,191.32	451,978.81	465,261.00	-	-	200,000.00	200,000.00
499 OTH SUPPLY & MA	10,883.47	9,141.77	98,796.01	66,463.87	9,900.00	9,900.00	-
535 FEE WAIVERS	85,793.66	61,554.46	48,246.37	95,000.00	95,000.00	80,000.00	(15,000.00)
722 REG INST EQUIPM	114,868.41	266,838.29	224,251.52	432,896.73	159,000.00	159,000.00	-
	38,604,417.31	38,278,925.49	39,777,940.40	40,848,746.72	40,466,554.00	41,818,218.00	1,351,664.00

ALTERNATIVE SCHOOL - 71150

116	TEACHERS	266,833.02	315,321.00	315,876.85	316,990.00	316,990.00	324,007.00	7,017.00
117	CAREER LADDER P	2,000.00	2,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-
163	EDUC ASSISTANTS	70,436.30	71,793.50	73,561.62	78,905.00	78,905.00	78,905.00	-
195	SUB TEACHERS-CERTIFIED	1,290.00	-	160.00	1,300.00	1,300.00	1,300.00	-
198	SUB TEACHERS-NON-CERT	4,320.00	4,681.00	9,088.00	4,000.00	4,000.00	4,000.00	-
201	SOCIAL SECURITY	20,943.01	23,854.11	24,408.22	24,942.00	24,942.00	25,372.00	430.00
204	STATE RETIREMEN	29,169.17	33,895.78	32,743.94	32,961.00	32,961.00	34,865.00	1,904.00
206	LIFE INSURANCE	657.00	748.80	694.80	839.00	839.00	839.00	-
207	MEDICAL INSURAN	67,231.54	72,901.68	74,363.65	86,484.00	86,484.00	86,484.00	-
208	DENTAL INSURANC	2,555.40	2,750.58	2,780.88	3,108.00	3,108.00	3,175.00	67.00
212	MEDICARE	4,897.95	5,578.93	5,708.21	5,838.00	5,838.00	5,935.00	97.00
399	OTHER CONTRACTED SER	5,323.59	5,211.00	4,776.75	5,604.00	5,604.00	5,604.00	-
429	INST SUP/MAT	2,444.54	1,805.00	1,910.00	2,197.00	2,197.00	2,197.00	-
		478,101.52	540,541.38	547,072.92	564,168.00	564,168.00	573,683.00	9,515.00

SPECIAL EDUCATION - 71200

116	TEA-SP EDUC	3,709,665.08	3,795,932.69	3,966,455.84	4,111,426.00	4,111,426.00	4,111,426.00	-
117	CAREER LADDER P	40,477.15	37,818.10	35,977.25	35,000.00	35,000.00	33,000.00	(2,000.00)
128	HOMEBOUND TEACH	55,761.22	36,469.41	37,460.00	38,829.00	38,829.00	40,023.00	1,194.00
163	EDUC ASSISTANTS	669,873.17	657,654.60	666,632.32	728,769.00	728,769.00	736,543.00	7,774.00
171	SPEECH PATHOLOGISTS	623,746.42	648,428.69	638,228.18	669,692.00	669,692.00	698,098.00	28,406.00
189	OTH SALARY & WA	40,258.35	90,008.86	87,178.73	121,430.00	121,430.00	85,250.00	(36,180.00)
195	SUB TEACHERS-CERTIFIED	2,264.00	3,069.00	1,284.00	3,200.00	3,200.00	3,200.00	-
198	SUB TEACHERS-NON-CERT	14,600.00	19,065.00	12,212.40	19,700.00	19,700.00	19,700.00	-
201	SOCIAL SECURITY	307,690.70	314,474.31	322,926.00	355,221.00	355,221.00	355,015.00	(206.00)
204	STATE RETIREMEN	447,445.21	459,481.50	451,042.36	482,639.00	482,639.00	496,009.00	13,370.00
206	LIFE INSURANCE	10,141.10	10,352.40	10,463.10	10,844.00	10,844.00	11,376.00	532.00
207	MEDICAL INSURAN	907,240.51	973,369.45	1,032,765.13	1,136,620.00	1,136,620.00	1,189,021.00	52,401.00
208	DENTAL INSURANC	33,428.17	33,826.54	36,221.96	38,965.00	38,965.00	40,653.00	1,688.00
212	MEDICARE	71,927.25	73,533.38	75,528.99	83,136.00	83,136.00	83,136.00	-
310	CONT-PUBLIC AGE	-	-	-	-	-	-	-
312	CONT-PRIVATE AG	93,980.00	78,307.09	69,965.28	132,400.00	132,400.00	132,400.00	-
336	M/R SERV-EQUIPM	1,432.88	1,983.13	2,287.88	1,500.00	1,500.00	1,500.00	-
399	OTH CONT SERVIC	193,827.91	179,131.23	89,102.58	247,989.42	54,200.00	54,200.00	-
429	INST SUPPLY & M	32,146.94	32,480.01	37,907.44	35,000.00	35,000.00	35,000.00	-
449	TEXTBOOKS	51,535.00	-	-	-	-	-	-
499	OTH SUPPLY & MA	6,082.27	17,812.62	13,599.06	5,100.00	5,100.00	5,100.00	-
599	OTH CHARGES	-	-	-	750.00	750.00	750.00	-
725	SP ED EQUIPMENT	14,529.34	9,110.15	8,317.04	14,400.00	14,400.00	14,400.00	-
		7,328,052.67	7,472,308.16	7,595,555.54	8,272,610.42	8,078,821.00	8,145,800.00	66,979.00

VOCATIONAL EDUCATION - 71300

116	VOC-TEACHERS	1,944,746.46	1,960,679.58	2,070,862.51	2,118,517.00	2,118,517.00	1,800,000.00	(318,517.00)
117	CAREER LADDER P	13,999.36	12,499.36	11,999.36	12,000.00	12,000.00	12,000.00	-
195	SUB TEACHERS-CERTIFIED	1,312.00	1,054.00	1,056.00	1,100.00	1,100.00	1,100.00	-
198	SUB TEACHERS-NON-CERT	7,650.00	14,577.91	9,728.00	15,500.00	15,500.00	15,500.00	-
201	SOCIAL SECURITY	117,528.05	119,318.92	124,619.40	133,144.00	133,144.00	116,224.00	(16,920.00)
204	STATE RETIREMEN	177,268.07	178,510.13	184,957.51	189,211.00	189,211.00	169,045.00	(20,166.00)
206	LIFE INSURANCE	2,934.00	2,951.40	2,981.40	3,060.00	3,060.00	2,922.00	(138.00)
207	MEDICAL INSURAN	268,652.41	277,371.48	303,943.07	333,289.00	333,289.00	317,200.00	(16,089.00)
208	DENTAL INSURANC	9,133.17	9,635.16	10,139.58	10,749.00	10,749.00	10,266.00	(483.00)
212	MEDICARE	27,491.82	27,910.28	29,146.78	31,158.00	31,158.00	27,187.00	(3,971.00)
336	M/R SERV-EQUIPM	6,246.95	6,119.32	2,195.44	6,500.00	6,500.00	6,500.00	-
399	OTH CONT SERVIC	13,569.30	11,660.86	6,974.00	16,000.00	16,000.00	66,000.00	50,000.00
429	INST SUPPLY & M	54,986.96	56,594.76	43,004.43	57,253.00	57,253.00	57,253.00	-

448	T & I CONSTRUCTION MAT	11,866.21	5,165.94	12,172.04	-	-	-	-
449	TEXTBOOKS	56,362.09	7,326.44	4,795.00	7,400.00	7,400.00	7,400.00	-
499	OTH SUPPLY & MA	5,205.50	5,089.98	1,470.85	5,200.00	5,200.00	5,200.00	-
599	OTH CHARGES	266.00	856.40	-	1,100.00	1,100.00	1,100.00	-
730	VOC INST EQUIPM	59,314.33	39,911.36	12,606.89	51,500.00	51,500.00	51,500.00	-
		2,778,532.68	2,737,233.28	2,832,652.26	2,992,681.00	2,992,681.00	2,666,397.00	(326,284.00)

OTHER - NON-TRADITIONAL SCHOOL - 71900

105	COORDINATOR	-	-	-	-	-	66,450.00	66,450.00
116	TEACHERS	-	-	-	-	-	76,923.00	76,923.00
201	SOCIAL SECURITY	-	-	-	-	-	10,097.00	10,097.00
204	STATE RETIREMEN	-	-	-	-	-	14,722.00	14,722.00
206	LIFE INSURANCE	-	-	-	-	-	216.00	216.00
207	MEDICAL INSURAN	-	-	-	-	-	20,200.00	20,200.00
208	DENTAL INSURANC	-	-	-	-	-	776.00	776.00
212	MEDICARE	-	-	-	-	-	2,362.00	2,362.00
307	COMMUNICATION	-	-	-	-	-	3,000.00	3,000.00
330	OPERATING LEASE	-	-	-	-	-	660.00	660.00
355	TRAVEL	-	-	-	-	-	-	-
429	INST SUP/MAT	-	-	-	-	-	1,000.00	1,000.00
435	OFFICE SUPPLIES	-	-	-	-	-	500.00	500.00
722	REG INST EQUIPM	-	-	-	-	-	800.00	800.00
		-	-	-	-	-	197,706.00	197,706.00

ATTENDANCE - 72110

105	SUPERVISOR OF A	75,829.60	77,042.88	78,731.28	79,766.00	79,766.00	79,766.00	-
117	CAREER LADDER P	1,000.08	1,000.08	1,000.08	1,000.00	1,000.00	1,000.00	-
130	SOC WORKERS -	30,132.00	28,518.39	30,844.00	31,240.00	31,240.00	31,240.00	-
162	CLERICAL PERSON	102,704.00	105,190.20	108,542.97	111,190.00	111,190.00	111,190.00	-
189	OTH SALARY & WA	160,979.45	180,803.90	186,103.00	190,436.00	190,436.00	190,436.00	-
201	SOCIAL SECURITY	22,609.65	23,857.97	24,617.65	25,650.00	25,650.00	25,650.00	-
204	STATE RETIREMEN	28,294.16	30,207.55	28,854.67	31,207.00	31,207.00	33,735.00	2,528.00
206	LIFE INSURANCE	777.00	814.80	819.60	839.00	839.00	864.00	25.00
207	MEDICAL INSURAN	57,648.39	70,184.40	72,631.58	79,132.00	79,132.00	79,663.00	531.00
208	DENTAL INSURANC	2,470.17	2,788.98	2,922.90	3,108.00	3,108.00	3,209.00	101.00
212	MEDICARE	5,287.54	5,579.94	5,757.39	6,003.00	6,003.00	6,000.00	(3.00)
307	COMMUNICATION	2,126.74	2,232.22	2,048.13	1,800.00	1,800.00	1,800.00	-
348	POSTAGE	-	-	3,099.26	3,000.00	3,000.00	3,000.00	-
355	TRAVEL	4,617.17	5,628.05	3,858.07	5,400.00	5,400.00	5,400.00	-
399	OTH CONT SERVIC	1,794.13	1,678.98	1,602.36	2,100.00	2,100.00	2,100.00	-
499	OTH SUPPLY & MA	14,805.33	28,426.38	8,446.69	18,000.00	18,000.00	18,000.00	-
524	IN-SERVICE/STAF	1,123.00	2,572.20	1,471.79	1,500.00	1,500.00	1,500.00	-
599	OTHER CHARGES	8,606.85	(67.52)	705.80	6,000.00	6,000.00	6,000.00	-
704	ATTENDENCE - EQ	29,642.45	4,026.29	960.67	3,500.00	3,500.00	3,500.00	-
		550,447.71	570,485.69	563,017.89	600,871.00	600,871.00	604,053.00	3,182.00

HEALTH SERVICES - 72120

131	MEDICAL PERSONN	198,298.38	220,737.47	272,310.43	350,134.00	358,734.00	391,933.00	33,199.00
161	SECRETARY	21,780.00	22,280.00	26,739.37	26,656.00	-	-	-
189	OTH SALARIES & WA	42,452.12	49,375.92	51,996.87	54,011.00	9,102.00	54,000.00	44,898.00
195	SUB TEACHERS-CERTIFIED	450.00	248.00	616.00	500.00	-	-	-
201	SOCIAL SECURITY	16,023.69	17,106.60	21,239.45	27,232.00	22,810.00	27,648.00	4,838.00
204	STATE RETIREMEN	20,325.93	22,670.52	23,964.03	30,943.00	25,246.00	30,830.00	5,584.00
206	LIFE INSURANCE	417.00	522.00	666.00	792.00	648.00	864.00	216.00
207	MEDICAL INSURAN	42,127.85	47,975.22	58,836.02	72,293.00	59,420.00	79,606.00	20,186.00
208	DENTAL INSURANC	1,369.20	1,884.90	2,339.76	2,837.00	2,331.00	2,863.00	532.00
212	MEDICARE	3,748.14	4,000.78	4,968.37	6,375.00	5,340.00	6,467.00	1,127.00
307	COMMUNICATION	2,912.92	3,192.06	3,147.79	4,200.00	4,200.00	4,200.00	-

336	M/R EQUIP SERVI	175.00	-	200.00	205.00	-	-	-
355	TRAVEL	9,157.27	10,219.85	11,731.54	18,953.00	10,700.00	10,700.00	-
399	OTH CONT SERVIC	-	787.00	-	213.00	-	-	-
413	DRUG/MEDICAL SU	3,318.60	4,221.95	-	4,700.00	4,700.00	4,700.00	-
499	OTH SUPPLY & MA	12,241.08	3,759.03	10,149.11	7,000.00	5,600.00	5,600.00	-
524	IN-SERVICE/STAF	1,145.00	1,375.00	3,372.40	3,800.00	3,000.00	3,000.00	-
599	OTHER CHARGES	-	1,558.38	1,521.84	1,354.11	-	-	-
735	HEALTH EQUIPMENT	742.37	604.91	340.00	1,700.00	500.00	500.00	-
		376,684.55	412,519.59	494,138.98	613,898.11	512,331.00	622,911.00	110,580.00

OTHER STUDENT - 72130

117	CAREER LADDER P	14,000.00	11,850.00	9,600.00	9,000.00	9,000.00	9,000.00	-
123	GUIDANCE PERSON	1,285,992.05	1,303,190.16	1,426,715.13	1,433,379.00	1,433,379.00	1,433,379.00	-
201	SOCIAL SECURITY	78,361.06	79,315.63	86,663.54	89,446.00	89,446.00	89,446.00	-
204	STATE RETIREMEN	117,649.72	119,011.85	125,347.06	128,099.00	128,099.00	130,392.00	2,293.00
206	LIFE INSURANCE	2,009.82	1,785.42	1,820.70	2,016.00	2,016.00	2,088.00	72.00
207	MEDICAL INSURAN	177,649.08	186,889.83	193,868.72	218,020.00	218,020.00	218,020.00	-
208	DENTAL INSURANC	6,117.01	6,371.26	6,713.58	7,252.00	7,252.00	7,405.00	153.00
212	MEDICARE	18,326.95	18,549.97	20,268.04	20,931.00	20,931.00	20,931.00	-
322	EVALUATION & TE	35,340.23	36,563.00	39,006.85	39,500.00	39,500.00	39,500.00	-
355	TRAVEL	-	-	-	-	-	-	-
499	OTH SUPPLY & MA	5,800.00	5,800.00	5,700.00	5,800.00	5,800.00	5,800.00	-
		1,741,245.92	1,769,327.12	1,915,703.62	1,953,443.00	1,953,443.00	1,955,961.00	2,518.00

REGULAR INSTRUCTION - 72210

105	SUPERVISOR/DIRE	335,742.83	347,885.04	351,894.32	447,918.00	447,918.00	357,592.00	(90,326.00)
117	CAREER LADDER P	31,600.16	26,400.06	25,362.37	29,000.00	29,000.00	29,000.00	-
127	CAREER LADDER E	2,600.16	2,600.16	3,200.16	3,900.00	3,900.00	3,900.00	-
129	LIBRARIAN (S)	1,004,145.88	1,000,355.66	1,062,002.30	1,085,246.00	1,085,246.00	1,085,246.00	-
161	SECRETARY (S)	30,426.00	30,956.00	31,534.00	31,980.00	31,980.00	32,030.00	50.00
162	CLERICAL PERSON	41,930.88	42,570.67	42,682.67	45,480.00	45,480.00	50,000.00	4,520.00
163	ED ASTS-LIBRARY	29,628.00	-	-	-	-	-	-
189	OTH SALARY & WA	79,615.06	108,091.10	146,270.48	157,763.85	52,071.00	186,917.00	134,846.00
195	SUB TEACHERS-CERTIFIED	-	-	13,628.00	24,222.00	-	-	-
201	SOCIAL SECURITY	93,699.72	93,457.24	100,962.69	111,175.00	105,154.00	109,722.00	4,568.00
204	STATE RETIREMEN	137,217.08	139,034.86	137,616.42	156,487.00	148,720.00	155,612.00	6,892.00
206	LIFE INSURANCE	2,078.10	1,923.60	1,962.30	2,069.00	1,919.00	2,232.00	313.00
207	MEDICAL INSURAN	194,023.61	192,841.89	197,847.06	223,896.00	211,043.00	242,666.00	31,623.00
208	DENTAL INSURANC	6,893.40	6,675.03	6,833.34	7,540.52	6,993.00	8,522.00	1,529.00
212	MEDICARE	21,914.10	21,856.33	23,622.88	26,154.73	24,602.00	25,298.00	696.00
307	COMMUNICATION	22,762.41	18,878.94	15,592.66	25,000.00	25,000.00	25,000.00	-
330	OPERATING LEASES	32,491.95	40,245.43	25,335.42	36,000.00	36,000.00	40,000.00	4,000.00
348	POSTAGE	-	-	516.30	500.00	500.00	500.00	-
355	TRAVEL	62,920.24	63,751.86	82,466.16	90,235.81	25,000.00	65,000.00	40,000.00
399	OTH CONT SERVIC	94,974.05	84,373.67	160,019.53	255,702.05	172,414.00	210,000.00	37,586.00
432	LIBRARY BOOKS	40,583.08	40,876.41	40,428.53	41,390.00	41,390.00	41,390.00	-
437	LIBRARY SUP & MAT	51,642.99	52,440.58	50,734.67	51,000.00	51,000.00	51,000.00	-
499	OTH SUPPLY & MA	11,354.17	15,212.28	10,914.64	13,500.00	13,000.00	21,000.00	8,000.00
524	INSERVICE/STAFF	61,175.50	24,346.61	39,064.68	76,153.00	55,000.00	53,000.00	(2,000.00)
599	OTH CHARGES	10,450.00	11,597.95	13,753.27	14,000.00	14,000.00	14,000.00	-
790	OTH EQUIPMENT	5,334.67	14,535.63	1,410.52	5,500.00	5,000.00	4,500.00	(500.00)
		2,405,204.04	2,380,907.00	2,585,655.37	2,961,812.96	2,632,330.00	2,814,127.00	181,797.00

ALTERNATIVE SCHOOL SUPPORT - 72215

105	COORDINATOR	54,712.80	57,704.40	61,149.36	64,184.00	64,184.00	64,457.00	273.00
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123	GUIDANCE COUNCIL	26,517.40	28,085.15	28,690.00	29,100.00	29,100.00	29,150.00	50.00
162	CLERICAL PERSON	18,370.58	19,501.00	19,881.50	20,184.00	20,184.00	20,234.00	50.00
201	SOCIAL SECURITY	6,146.82	6,384.40	6,380.40	7,037.00	7,037.00	7,060.00	23.00
204	STATE RETIREMEN	8,313.48	8,786.37	8,572.58	8,889.00	8,889.00	9,025.00	136.00
206	LIFE INSURANCE	216.00	275.58	216.00	216.00	216.00	216.00	-
207	MEDICAL INSURAN	20,564.82	21,780.72	22,950.60	25,417.00	25,417.00	25,417.00	-
208	DENTAL INSURANC	707.94	642.42	725.76	777.00	777.00	794.00	17.00
212	MEDICARE	1,437.68	1,493.14	1,492.18	1,646.00	1,646.00	1,655.00	9.00
307	COMMUNICATION	3,155.46	2,615.78	2,275.64	3,000.00	3,000.00	3,000.00	-
355	TRAVEL	691.74	147.58	904.48	1,000.00	1,000.00	1,000.00	-
399	OTH CONT SERVIC	1,500.00	1,650.00	1,470.00	2,000.00	2,000.00	2,000.00	-
499	OTH SUPPLY & MA	1,384.82	771.04	1,337.97	1,500.00	1,500.00	1,500.00	-
524	INSERVICE/STAFF	450.00	-	500.00	500.00	500.00	500.00	-
790	EQUIPMENT	755.64	1,447.87	129.99	2,000.00	2,000.00	2,000.00	-
		144,925.18	151,285.45	156,676.46	167,450.00	167,450.00	168,008.00	558.00

SPECIAL EDUCATION - 72220

105	SUPERVISOR/DIRE	57,198.78	57,764.47	71,999.16	77,365.00	77,365.00	77,520.00	155.00
117	CAREER LADDER P	8,772.43	9,181.48	9,772.33	10,000.00	10,000.00	10,000.00	-
124	PSYCHOLOGICAL P	323,548.74	317,894.50	340,474.60	349,902.00	349,902.00	349,902.00	-
135	ASSESSMENT PERS	168,165.00	170,856.40	174,553.50	176,096.00	176,096.00	176,096.00	-
161	SECRETARY(S)	30,626.00	31,156.00	31,684.00	32,080.00	32,080.00	32,080.00	-
162	CLERICAL PERSON	15,340.00	16,370.00	16,700.00	18,290.00	18,290.00	18,340.00	50.00
189	OTH SALARY & WA	65,272.10	65,033.52	66,446.64	67,325.00	67,325.00	67,447.00	122.00
196	INSERVICE/TRAINING	-	-	1,020.00	-	-	-	-
201	SOCIAL SECURITY	40,076.12	39,621.59	42,325.42	45,332.00	45,332.00	45,350.00	18.00
204	STATE RETIREMEN	59,820.18	59,735.68	61,846.03	63,712.00	63,712.00	64,825.00	1,113.00
206	LIFE INSURANCE	899.00	942.00	918.00	936.00	936.00	1,080.00	144.00
207	MEDICAL INSURAN	91,844.72	96,502.14	98,123.28	106,992.00	106,992.00	106,992.00	-
208	DENTAL INSURANC	2,986.98	3,118.56	3,144.96	3,367.00	3,367.00	3,438.00	71.00
212	MEDICARE	9,372.97	9,266.44	9,898.78	10,607.00	10,607.00	10,607.00	-
307	COMMUNICATION	3,766.47	4,880.60	4,774.84	5,000.00	5,000.00	5,000.00	-
330	OPERATING LEASE	-	-	-	-	-	-	-
336	M/R EQUIP SERVI	-	229.00	673.80	-	-	-	-
348	POSTAGE	-	-	334.32	800.00	800.00	800.00	-
355	TRAVEL	28,791.65	31,587.63	37,732.79	29,000.00	29,000.00	29,000.00	-
399	OTH CONT SERVIC	-	-	41,016.25	-	-	-	-
499	OTH SUPPLY & MA	1,490.57	3,911.19	12,099.80	7,300.00	7,300.00	7,300.00	-
524	INSERVICE/STAFF	10,911.44	6,128.56	5,082.96	6,100.00	6,100.00	6,100.00	-
599	OTH CHARGES	1,424.76	2,665.81	1,753.25	1,600.00	1,600.00	1,600.00	-
790	OTH EQUIPMENT	3,003.58	2,472.88	2,596.93	3,000.00	3,000.00	3,000.00	-
		923,311.49	929,318.45	1,034,971.64	1,014,804.00	1,014,804.00	1,016,477.00	1,673.00

VOCATIONAL EDUCATION - 72230

105	SUPERVISOR/DIRE	70,510.40	71,622.72	73,170.48	74,119.00	74,119.00	74,119.00	-
117	CAREER LADDER P	3,999.84	2,999.99	3,000.00	3,000.00	3,000.00	3,000.00	-
127	CAREER LADDER E	-	999.85	999.84	1,000.00	1,000.00	1,000.00	-
162	CLERICAL PERSON	24,158.00	25,814.00	26,355.00	28,490.00	28,490.00	28,490.00	-
201	SOCIAL SECURITY	6,061.04	6,043.47	6,157.39	6,611.00	6,611.00	6,611.00	-
204	STATE RETIREMEN	8,552.72	8,777.25	8,557.91	8,782.00	8,782.00	8,906.00	124.00
206	LIFE INSURANCE	144.00	144.00	144.00	144.00	144.00	144.00	-
207	MEDICAL INSURAN	11,014.44	11,493.60	12,011.28	13,203.00	13,203.00	13,220.00	17.00
208	DENTAL INSURANC	471.96	468.00	483.84	518.00	518.00	529.00	11.00
212	MEDICARE	1,417.52	1,413.38	1,439.93	1,548.00	1,548.00	1,548.00	-
307	COMMUNICATION	538.82	624.01	597.59	700.00	700.00	700.00	-

348	POSTAGE	-	-	148.51	300.00	300.00	300.00	-
355	TRAVEL	10,413.36	19,206.45	28,274.02	15,750.00	12,300.00	12,300.00	-
399	OTH CONTRACTED	-	-	-	5,400.00	200.00	200.00	-
429	INSTRUCTIONAL SUPPLIES	-	-	-	1,600.00	-	-	-
499	OTH SUPPLY & MA	2,282.94	748.29	2,260.19	2,300.00	2,300.00	2,300.00	-
524	INSERVICE/STAFF	861.60	6,029.71	2,250.65	2,500.00	1,000.00	1,000.00	-
599	OTH CHARGES	1,491.66	1,369.13	499.80	1,500.00	1,500.00	1,500.00	-
790	OTH EQUIPMENT	2,318.97	1,524.44	199.99	3,000.00	3,000.00	3,000.00	-
		144,237.27	159,278.29	166,550.42	170,465.00	158,715.00	158,867.00	152.00

BOARD OF EDUCATION - 72310

118	SECRETARY TO BO	3,377.70	3,410.80	3,469.10	3,513.00	3,513.00	3,513.00	-
189	OTH SALARY & WA	207.38	241.95	168.48	1,547.00	1,547.00	1,547.00	-
191	BOARD FEES (&CO	13,275.00	9,975.00	11,550.00	21,000.00	21,000.00	21,000.00	-
201	SOCIAL SECURITY	17,674.11	18,388.69	19,157.77	6,841.00	6,841.00	6,841.00	-
204	STATE RETIREMEN	1,268.51	349.55	235.31	366.00	366.00	1,686.00	1,320.00
210	UNEMP COMPENSAT	123,312.81	157,374.20	165,862.10	202,000.00	202,000.00	202,000.00	-
212	MEDICARE	4,133.33	4,300.64	4,606.66	2,945.00	2,945.00	2,945.00	-
299	OTH FRINGE BENE	884,911.04	880,302.21	920,681.56	845,293.00	845,293.00	973,120.00	127,827.00
305	AUDIT SERVICES	20,000.00	20,000.00	20,000.00	23,600.00	23,600.00	23,600.00	-
320	DUE/MEMBERSHIPS	8,184.00	11,570.00	12,904.00	13,500.00	13,500.00	13,500.00	-
331	LEGAL SERVICES	34,932.71	65,016.36	34,467.69	70,000.00	70,000.00	70,000.00	-
348	POSTAGE	-	-	29.08	-	-	-	-
355	TRAVEL	506.43	896.07	2,432.83	5,000.00	5,000.00	5,000.00	-
505	JUDGEMENTS	-	38,000.00	15,000.00	-	-	-	-
506	LIAB INSURANCE	11,877.00	12,141.00	17,994.00	17,994.00	17,994.00	20,129.00	2,135.00
510	TRUSTE COMMISSI	631,567.81	640,730.76	655,440.04	671,000.00	671,000.00	689,986.00	18,986.00
513	WORK COMP INSUR	366,443.00	251,381.00	427,398.00	439,049.00	439,049.00	439,049.00	-
524	INSERVICE/STAFF	2,184.67	4,048.00	6,582.00	9,700.00	9,700.00	9,700.00	-
599	OTH CHARGES	2,596.20	757.00	2,485.17	3,000.00	3,000.00	3,000.00	-
		2,126,451.70	2,118,883.23	2,320,463.79	2,336,348.00	2,336,348.00	2,486,616.00	150,268.00

OFFICE OF SUPERINTENDENT - 72320

101	COUNTY OFFICIAL	119,994.96	121,914.96	124,657.92	126,279.00	126,279.00	126,279.00	-
103	ASSISTANTS	-	-	-	-	-	-	-
117	CAREER LADDER P	1,133.30	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-
161	SECRETARY (S)	30,332.80	30,697.20	31,219.94	31,615.00	31,615.00	31,615.00	-
189	OTH SALARIES & WA	45,011.74	49,275.84	50,139.12	50,941.00	50,941.00	53,941.00	3,000.00
201	SOCIAL SECURITY	11,305.08	11,625.93	11,930.86	13,012.00	13,012.00	13,200.00	188.00
204	STATE RETIREMEN	16,995.31	17,882.40	17,429.23	16,645.00	16,645.00	17,500.00	855.00
206	LIFE INSURANCE	186.00	216.00	216.00	216.00	216.00	216.00	-
207	MEDICAL INSURAN	21,039.42	22,465.92	23,758.32	26,240.00	26,240.00	26,500.00	260.00
208	DENTAL INSURANC	797.70	910.56	941.34	1,008.00	1,008.00	1,030.00	22.00
212	MEDICARE	2,832.61	2,922.13	2,970.14	3,044.00	3,044.00	3,090.00	46.00
307	COMMUNICATION	1,956.54	3,244.41	2,388.03	2,650.00	2,650.00	2,650.00	-
320	DUE/MEMBERSHIPS	6,000.00	7,232.00	4,762.00	7,000.00	6,950.00	6,950.00	-
336	M/R EQUIP SERVICES	47.22	-	-	500.00	500.00	500.00	-
348	POSTAL CHARGES	15,273.73	8,990.84	1,125.60	1,500.00	1,500.00	1,500.00	-
355	TRAVEL	2,041.86	4,589.31	4,253.89	9,450.00	9,450.00	9,450.00	-
399	OTHER CONTD SER	1,310.00	1,320.00	2,624.75	4,000.00	4,000.00	4,000.00	-
435	OFFICE SUPPLIES	1,473.63	2,432.78	619.92	1,500.00	1,500.00	1,500.00	-
499	OTH SUPPLY & MA	-	75.92	299.49	450.00	500.00	500.00	-
524	IN-SERVICE/STAF	1,167.25	1,825.07	2,064.00	4,400.00	4,400.00	4,400.00	-
599	OTH CHARGES	2,196.74	2,345.16	1,812.18	2,000.00	2,000.00	2,000.00	-
701	ADMIN EQUIPMENT	10,957.24	1,494.56	-	1,000.00	1,000.00	1,000.00	-

	292,053.13	292,460.99	284,212.73	304,450.00	304,450.00	308,821.00	4,371.00
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OFFICE OF PRINCIPALS - 72410

104	PRINCIPAL(S)	1,529,746.48	1,565,429.06	1,615,122.33	1,659,603.00	1,659,603.00	1,659,603.00	-
117	CAREER LADDER P	32,297.25	28,750.80	25,500.43	27,000.00	27,000.00	27,000.00	-
127	CAR LAD EXTENDE	3,500.16	3,500.16	2,200.08	2,200.00	2,200.00	2,200.00	-
139	ASST. PRINCIPAL	1,200,533.89	1,498,990.91	1,631,390.60	1,689,413.00	1,689,413.00	1,743,983.00	54,570.00
161	SECRETARY (S)	562,799.91	565,125.95	592,378.03	615,591.00	615,591.00	621,750.00	6,159.00
162	CLERICAL PERSON	625,878.21	638,129.25	680,160.82	722,183.00	722,183.00	729,405.00	7,222.00
201	SOCIAL SECURITY	237,762.56	258,341.66	273,195.54	292,449.00	292,449.00	296,605.00	4,156.00
204	STATE RETIREMEN	333,621.48	365,887.69	369,581.86	386,382.00	386,382.00	397,745.00	11,363.00
206	LIFE INSURANCE	6,580.50	6,537.60	6,873.60	7,607.00	7,607.00	7,776.00	169.00
207	MEDICAL INSURAN	559,594.28	587,710.40	665,635.38	755,747.00	755,747.00	763,068.00	7,321.00
208	DENTAL INSURANC	20,459.09	21,743.99	23,928.97	26,540.00	26,540.00	27,364.00	824.00
212	MEDICARE	55,607.57	60,418.76	63,891.90	68,436.00	68,436.00	69,368.00	932.00
307	COMMUNICATION	118,518.81	104,176.97	92,189.81	132,830.00	133,150.00	133,150.00	-
399	OTHER CONTD SER	118,716.20	95,610.20	114,613.80	115,233.00	107,233.00	117,233.00	10,000.00
435	OFFICE SUPPLIES	23,789.09	20,138.85	20,039.91	24,600.00	24,600.00	24,600.00	-
599	OTH CHARGES	-	5,914.00	4,603.00	-	-	-	-
		5,429,405.48	5,826,406.25	6,181,306.06	6,525,814.00	6,518,134.00	6,620,850.00	102,716.00

FISCAL SERVICES - 72510

105	BU/FIN MANAGER	74,417.92	75,654.96	77,024.00	78,071.00	78,071.00	78,000.00	(71.00)
119	ACCOUNTANTS/BOO	239,873.60	260,156.00	249,732.00	262,440.00	262,440.00	200,230.00	(62,210.00)
122	PURCHASING PERSONNEL	33,142.00	33,708.00	34,334.00	34,816.00	34,816.00	34,816.00	-
162	CLERICAL PERSON	23,668.89	26,556.50	32,413.50	32,296.00	32,296.00	32,703.00	407.00
201	SOCIAL SECURITY	22,641.14	24,339.44	24,201.35	25,278.00	25,278.00	25,278.00	-
204	STATE RETIREMEN	27,795.28	29,666.18	25,459.65	26,379.00	26,379.00	26,379.00	-
206	LIFE INSURANCE	702.90	766.80	729.60	742.00	742.00	648.00	(94.00)
207	MEDICAL INSURAN	55,586.01	62,107.00	66,432.04	72,841.00	72,841.00	59,700.00	(13,141.00)
208	DENTAL INSURANC	2,359.80	2,535.72	2,661.12	2,849.00	2,849.00	2,328.00	(521.00)
212	MEDICARE	5,295.38	5,692.48	5,659.92	5,917.00	5,917.00	5,917.00	-
336	M/R EQUIP SERVI	1,183.00	1,227.24	1,576.10	3,000.00	3,000.00	3,000.00	-
348	POSTAGE	-	-	6,831.04	8,000.00	8,000.00	8,000.00	-
355	TRAVEL	2,071.46	4,106.26	2,310.57	5,000.00	5,000.00	5,000.00	-
399	OTHER CONTRD SE	13,609.80	11,077.78	11,843.94	16,000.00	16,000.00	16,000.00	-
435	OFFICE SUPPLIES	18,087.07	18,720.15	15,558.92	15,700.00	15,700.00	15,700.00	-
524	IN-SERVICE/STAF	1,719.00	2,699.21	1,794.21	3,000.00	3,000.00	3,000.00	-
599	OTHER CHARGES	4,705.20	3,417.62	4,896.70	4,000.00	4,000.00	4,000.00	-
701	ADMIN EQUIPMENT	27,393.28	11,422.55	11,817.82	10,000.00	10,000.00	10,000.00	-
		554,251.73	573,853.89	575,276.48	606,329.00	606,329.00	530,699.00	(75,630.00)

HUMAN RESOURCES - 72520

105	SUPERVISOR/DIRE	82,264.08	83,564.40	85,344.48	70,440.00	86,440.00	73,600.00	(12,840.00)
162	CLERICAL PERSON	86,238.00	87,718.00	90,500.05	92,212.00	92,212.00	92,212.00	-
201	SOCIAL SECURITY	10,335.16	10,475.76	10,746.72	11,079.00	11,079.00	10,281.00	(798.00)
204	STATE RETIREMEN	13,903.94	14,132.67	13,118.22	13,644.00	13,644.00	10,733.00	(2,911.00)
206	LIFE INSURANCE	288.00	288.00	288.00	288.00	288.00	288.00	-
207	MEDICAL INSURAN	22,028.88	23,137.20	24,412.56	26,598.00	26,598.00	26,675.00	77.00
208	DENTAL INSURANC	946.27	936.00	967.68	1,036.00	1,036.00	1,058.00	22.00
212	MEDICARE	2,417.06	2,449.95	2,513.36	2,592.00	2,592.00	2,408.00	(184.00)
302	ADVERTISING	448.20	1,292.35	-	2,500.00	2,500.00	2,500.00	-
307	COMMUNICATION	1,171.78	1,294.18	1,209.42	800.00	800.00	800.00	-
330	OPERATING LEASES	2,451.82	3,762.67	2,849.82	3,000.00	3,000.00	3,000.00	-
348	POSTAGE	-	-	841.15	1,000.00	1,000.00	1,000.00	-

355	TRAVEL	1,020.72	1,284.25	1,593.20	5,000.00	5,000.00	5,000.00	-
399	OTH CONT SERVIC (TBI)	8,719.00	9,439.00	18,420.89	17,500.00	17,500.00	32,500.00	15,000.00
435	OFFICE SUPPLIES	2,226.14	3,696.59	2,308.63	4,300.00	4,300.00	4,300.00	-
499	OTH SUPPLY & MA	1,180.84	-	-	-	-	-	-
524	INSERVICE/STAFF	845.00	700.00	1,090.00	2,000.00	2,000.00	2,000.00	-
599	OTH CHARGES	5,986.50	5,857.00	6,086.50	24,700.00	8,700.00	21,100.00	12,400.00
701	ADMIN EQUIPMENT	1,697.98	2,124.45	892.84	3,000.00	3,000.00	3,000.00	-
		244,169.37	252,152.47	263,183.52	281,689.00	281,689.00	292,455.00	10,766.00

OPERATION OF PLANT - 72610

105	OPERATIONS MANAGER	52,000.08	55,014.00	58,092.05	58,895.00	58,895.00	148,195.00	89,300.00
161	SECRETARY	-	-	-	-	-	28,676.00	28,676.00
166	CUSTODIAL PERSO	209,382.27	214,333.48	250,625.24	273,090.00	273,090.00	273,090.00	-
201	SOCIAL SECURITY	16,081.95	16,517.67	18,962.76	20,590.00	20,590.00	27,902.00	7,312.00
204	STATE RETIREMEN	19,490.46	20,174.25	19,973.84	21,726.00	21,726.00	29,113.00	7,387.00
206	LIFE INSURANCE	1,253.30	882.00	816.00	847.00	847.00	1,152.00	305.00
207	MEDICAL INSURAN	139,500.07	58,458.00	66,424.24	73,558.00	73,558.00	87,100.00	13,542.00
208	DENTAL INSURANC	6,251.22	2,574.00	2,863.32	3,108.00	3,108.00	3,615.00	507.00
212	MEDICARE	3,761.07	3,863.05	4,434.99	4,820.00	4,820.00	6,526.00	1,706.00
307	COMMUNICATION	341.12	593.47	597.59	1,000.00	1,000.00	1,500.00	500.00
328	JANITORIAL SERVICES	1,814,443.44	1,817,134.44	1,816,835.44	1,869,444.00	1,869,444.00	1,869,444.00	-
348	POSTAGE	-	-	-	-	-	250.00	250.00
355	TRAVEL	-	1,141.08	-	2,000.00	2,000.00	7,000.00	5,000.00
359	DISPOSAL FEES	37,156.21	41,612.65	56,852.17	59,000.00	59,000.00	59,000.00	-
399	OTH CONT SERVIC	173,084.93	190,053.50	156,967.08	227,744.00	227,744.00	284,466.00	56,722.00
410	CUST SUPPLIES	-	-	-	-	-	-	-
415	ELECTRICITY	2,339,262.83	2,296,753.61	2,311,069.97	2,310,929.00	2,310,929.00	2,264,215.50	(46,713.50)
434	NATURAL GAS	532,185.10	439,979.74	457,285.57	542,000.00	542,000.00	565,400.00	23,400.00
454	WATER & SEWER	283,060.63	311,314.27	331,772.87	285,000.00	285,000.00	285,000.00	-
499	OTH SUPPLY & MA	2,990.36	3,360.65	2,520.02	4,000.00	4,000.00	8,000.00	4,000.00
502	BLDG/CONTENT IN	190,693.00	205,610.00	321,671.50	321,784.00	321,784.00	355,432.00	33,648.00
524	INSERVICE/STAFF	280.00	1,194.00	285.00	1,000.00	1,000.00	3,000.00	2,000.00
599	OTHER CHARGES	60.00	-	35.00	1,000.00	1,000.00	2,000.00	1,000.00
720	PLANT OPER EQUIP	-	12,360.00	-	-	-	-	-
		5,821,278.04	5,692,923.86	5,878,084.65	6,081,535.00	6,081,535.00	6,310,076.50	228,541.50

MAINTENANCE OF PLANT - 72620

161	SECRETARY	27,694.00	28,188.00	31,034.00	31,480.00	31,480.00	31,530.00	50.00
167	MAINTENANCE PER	559,693.47	577,291.50	590,391.32	673,298.00	673,298.00	676,298.00	3,000.00
201	SOCIAL SECURITY	36,044.24	37,123.18	38,166.79	43,708.00	43,708.00	43,886.00	178.00
204	STATE RETIREMEN	44,011.54	45,349.98	40,206.56	45,833.00	45,833.00	45,833.00	-
206	LIFE INSURANCE	1,396.80	1,371.60	1,413.60	1,534.00	1,534.00	1,584.00	50.00
207	MEDICAL INSURAN	112,712.61	122,963.40	126,177.50	146,759.00	146,759.00	148,500.00	1,741.00
208	DENTAL INSURANC	4,652.73	4,990.56	5,040.00	5,698.00	5,698.00	5,818.00	120.00
212	MEDICARE	8,429.58	8,682.44	8,926.35	10,229.00	10,229.00	10,264.00	35.00
307	COMMUNICATION	6,109.26	6,216.88	6,508.27	10,500.00	10,500.00	10,500.00	-
329	LAUNDRY SERVICE	6,934.65	9,538.73	10,571.39	11,000.00	11,000.00	11,000.00	-
335	M/R - BLDG	99,641.84	89,513.31	30,064.21	30,000.00	30,000.00	30,000.00	-
336	M/R - EQUIPMENT	74,508.15	89,936.18	78,153.36	80,000.00	60,000.00	33,278.00	(26,722.00)
338	VEHICLES	10,028.05	8,570.83	12,644.84	15,000.00	15,000.00	15,000.00	-
355	TRAVEL	-	-	-	-	-	-	-
399	OTH CONT SERVIC	24,188.38	24,563.26	21,690.75	26,404.00	34,404.00	34,404.00	-
499	OTH SUPPLY & MA	272,569.71	305,581.55	332,148.16	231,000.00	251,000.00	251,000.00	-
524	INSERVICE/STAFF	-	479.85	-	-	-	-	-
599	OTH CHARGES	2,235.00	2,464.00	7,707.00	8,600.00	600.00	600.00	-

717	MAINT EQUIPMENT	2,968.12	42,589.05	25,370.01	41,000.00	41,000.00	41,000.00	-
		1,293,818.13	1,405,414.30	1,366,214.11	1,412,043.00	1,412,043.00	1,390,495.00	(21,548.00)

TRANSPORTATION - 72710

105	SUPERVISOR/DIRE	80,130.00	81,342.72	83,031.36	84,066.00	84,066.00	84,066.00	-
146	BUS DRIVERS	1,290,554.49	1,549,289.06	1,535,697.21	1,575,456.00	1,575,456.00	1,555,042.00	(20,414.00)
162	CLERICAL PERSON	53,456.00	54,279.20	55,181.00	79,244.00	79,244.00	101,962.00	22,718.00
189	OTH SALARY & WA	186,331.45	-	-	-	-	-	-
201	SOCIAL SECURITY	98,300.79	102,813.55	101,516.39	107,864.00	107,864.00	107,950.00	86.00
204	STATE RETIREMEN	107,677.89	111,267.46	96,665.76	116,211.00	116,211.00	116,211.00	-
206	LIFE INSURANCE	7,458.00	7,854.60	7,892.40	8,139.00	8,139.00	8,784.00	645.00
207	MEDICAL INSURAN	620,004.49	682,305.80	729,532.00	793,429.00	793,429.00	793,429.00	-
208	DENTAL INSURANC	26,517.30	28,087.20	29,387.28	31,332.00	31,332.00	31,992.00	660.00
212	MEDICARE	22,991.32	24,049.15	23,744.38	25,273.00	25,273.00	25,273.00	-
307	COMMUNICATION	2,400.84	2,844.08	2,806.95	2,600.00	2,600.00	2,600.00	-
330	OPERATING LEASE	1,637.64	1,650.00	1,415.97	2,000.00	2,000.00	2,000.00	-
338	M & R-VEHICLES	1,357.32	5,131.52	12,387.76	-	-	-	-
348	POSTAGE	-	-	17.63	200.00	200.00	200.00	-
355	TRAVEL	402.84	379.32	353.19	500.00	500.00	500.00	-
399	OTH CONT SERVIC	230,959.48	264,362.50	256,857.80	247,700.00	247,700.00	247,700.00	-
412	DIESEL FUEL	575,356.26	671,964.71	701,438.07	800,000.00	800,000.00	753,286.50	(46,713.50)
450	TIRES/TUBES	108,322.00	129,906.00	123,358.38	111,000.00	111,000.00	111,000.00	-
453	VEHICLE PARTS	153,034.00	146,419.00	155,993.34	200,000.00	200,000.00	200,000.00	-
499	OTH SUPPLY & MA	1,833.15	1,827.12	1,527.95	2,000.00	2,000.00	2,000.00	-
511	VEH/EQUIP INSUR	87,342.50	88,257.00	156,239.00	180,115.00	180,115.00	100,000.00	(80,115.00)
524	INSERVICE/STAFF	1,605.00	1,525.00	2,026.42	2,000.00	2,000.00	2,000.00	-
599	OTH CHARGES	26,755.89	28,585.24	25,398.51	31,404.00	31,404.00	31,404.00	-
729	TRANSP EQUIPMEN	64,970.80	58,728.92	11,848.27	16,500.00	16,000.00	16,000.00	-
		3,749,399.45	4,042,869.15	4,114,317.02	4,417,033.00	4,416,533.00	4,293,399.50	(123,133.50)

OTHER SUPPORT (TECH) - 72810

105	SUPERVISOR/DIRE	66,649.92	67,645.04	69,080.08	69,921.00	69,921.00	72,921.00	3,000.00
189	OTH SALARY & WA	317,720.60	331,368.64	369,454.74	437,631.00	437,631.00	504,205.00	66,574.00
201	SOCIAL SECURITY	22,716.99	23,840.44	26,362.86	31,475.00	31,475.00	35,784.00	4,309.00
204	STATE RETIREMEN	28,789.60	29,886.10	28,373.30	32,286.00	32,286.00	37,340.00	5,054.00
206	LIFE INSURANCE	576.00	528.00	624.00	720.00	720.00	864.00	144.00
207	MEDICAL INSURAN	44,387.88	45,674.40	53,238.44	66,243.00	66,243.00	107,050.00	40,807.00
208	DENTAL INSURANC	1,887.84	1,872.00	2,203.35	2,590.00	2,590.00	4,391.00	1,801.00
212	MEDICARE	5,312.63	5,575.52	6,165.60	7,363.00	7,363.00	8,371.00	1,008.00
307	COMMUNICATION	6,798.00	6,402.63	7,502.42	10,320.00	10,000.00	10,000.00	-
336	M/R SER EQUIPME	5,518.10	8,851.04	3,144.80	11,000.00	5,000.00	5,000.00	-
348	POSTAGE	-	-	5.41	500.00	500.00	500.00	-
355	TRAVEL	3,845.30	3,628.15	4,847.92	5,000.00	5,000.00	5,000.00	-
399	OTH CONT SERVIC	46,317.84	36,971.57	49,897.30	36,512.00	36,512.00	46,512.00	10,000.00
435	OFFICE SUPPLIES	872.22	498.08	-	500.00	500.00	500.00	-
499	OTH SUPPLY & MA	30,411.24	62,978.33	92,115.11	41,442.63	28,500.00	28,500.00	-
524	INSERVICE/STAFF	7,995.00	7,966.61	2,045.00	2,000.00	8,000.00	8,000.00	-
701	ADMIN EQUIPMENT	2,945.79	428.00	788.00	4,000.00	4,000.00	4,000.00	-
709	DATA PROC EQUIP	210,309.81	176,989.05	119,134.43	793,286.00	170,000.00	170,000.00	-
		803,054.76	811,103.60	834,982.76	1,552,789.63	916,241.00	1,048,938.00	132,697.00

EARLY CHILDHOOD EDUCATION - 73400

116	TEACHERS	506,484.47	504,397.25	504,972.84	536,971.00	-	-	-
163	EDUC ASSISTANTS	220,964.45	223,221.15	220,571.98	210,908.60	-	-	-
195	SUB TEACHERS-CERTIFIED	6,210.00	6,396.00	7,256.00	4,900.00	-	-	-

201	SOCIAL SECURITY	44,048.17	44,081.28	43,929.69	46,673.59	-	-	-
204	ST RETIREMENT	60,633.89	61,250.30	59,107.72	63,072.22	-	-	-
206	LIFE INSURANCE	1,930.00	1,954.80	1,930.80	1,944.00	-	-	-
207	MEDICAL INSURAN	153,128.93	163,621.36	169,675.16	185,125.50	-	-	-
208	DENTAL INSURANC	6,381.77	6,394.56	6,552.90	6,730.90	-	-	-
212	MEDICARE	10,307.36	10,308.07	10,274.98	10,915.39	-	-	-
355	TRAVEL	1,559.26	3,253.34	2,903.20	5,300.00	-	-	-
399	OTH CONT SERVIC	1,235.88	1,236.00	795.99	1,500.00	-	-	-
429	INST SUP/MAT	12,201.55	14,066.50	12,123.95	8,250.00	-	-	-
499	OTH SUPPLY & MA	4,073.86	7,401.71	1,536.37	1,100.00	-	-	-
524	INSERVICE/STAFF	6,396.00	7,027.00	6,835.00	6,250.00	-	-	-
790	OTH EQUIPMENT	29,318.60	14,348.31	13,097.45	1,863.00	-	-	-
		<u>1,064,874.19</u>	<u>1,068,957.63</u>	<u>1,061,564.03</u>	<u>1,091,504.20</u>	-	-	-
<u>REGULAR CAPITAL OUTLAY - 76100</u>								
304	ARCHITECTS	-	-	137,943.74	-	-	-	-
707	BULDING IMPROVEMENTS	-	-	294,294.16	2,000,000.00	-	-	-
		-	-	<u>432,237.90</u>	<u>2,000,000.00</u>	-	-	-
<u>EDUCATION DEBT SERVICE - PRINCIPAL - 82130</u>								
602	PRINCIPAL ON NOTE	71,303.91	73,443.03	75,646.32	77,916.00	77,916.00	-	(77,916.00)
610	PRINCIPAL ON CAPITALIZED LEAS	227,378.70	238,292.88	249,730.94	261,718.00	261,718.00	-	(261,718.00)
		<u>298,682.61</u>	<u>311,735.91</u>	<u>325,377.26</u>	<u>339,634.00</u>	<u>339,634.00</u>	-	<u>(339,634.00)</u>
<u>EDUCATION DEBT SERVICE - 82230</u>								
604	INTEREST ON NOTE	8,949.27	6,810.15	4,606.86	2,338.00	2,338.00	-	(2,338.00)
611	INTEREST ON CAPITALIZED LEAS	46,901.79	35,987.61	24,549.55	12,563.00	12,563.00	-	(12,563.00)
		<u>55,851.06</u>	<u>42,797.76</u>	<u>29,156.41</u>	<u>14,901.00</u>	<u>14,901.00</u>	-	<u>(14,901.00)</u>
<u>TRANSFERS - 99100</u>								
504	INDIRECT COSTS	1,459.75	1,484.32	4,508.88	1,217.88	-	-	-
590	TRANSFERS TO OTHER FUND	207,799.68	1,135.02	1,217.46	404,000.00	4,000.00	4,000.00	-
		<u>209,259.43</u>	<u>2,619.34</u>	<u>5,726.34</u>	<u>405,217.88</u>	<u>4,000.00</u>	<u>4,000.00</u>	-
TOTAL EXPENDITURES		<u>77,417,709.42</u>	<u>77,844,308.28</u>	<u>81,342,038.56</u>	<u>87,530,237.92</u>	<u>82,374,005.00</u>	<u>84,028,558.00</u>	<u>1,654,553.00</u>
BEGINNING FUND BALANCE					<u>6,274,938.00</u>	<u>6,274,938.00</u>	<u>3,536,597.00</u>	
ENDING FUND BALANCE					<u>3,536,597.40</u>	<u>6,003,124.00</u>	<u>3,536,597.00</u>	
THREE PERCENT (3%) TEST					<u>2,625,908.00</u>	<u>2,471,221.00</u>	<u>2,520,857.00</u>	
BALANCE					<u>7,151,649.00</u>	<u>3,531,903.00</u>	<u>1,015,740.00</u>	

MAURY COUNTY BOARD OF EDUCATION
FOOD SERVICE FUND - 143
BUDGET
2014/2015

OBJECT	DESCRIPTION	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014	2014-2015	INCREASE/	PERCENT
		BUDGET Amended	ACTUAL	BUDGET	ACTUAL	BUDGET Amended	ACTUAL Projected	BUDGET	(DECREASE)	INC/(DEC)
REVENUES										
Current Revenues										
43521	Lunch Children	1,196,000.00	1,114,349.10	1,218,035.00	977,217.18	1,150,000.00	957,441.00	980,000.00	(170,000.00)	-14.78%
43522	Lunch Adults	161,826.00	152,878.37	161,826.00	155,064.31	180,000.00	154,911.00	165,000.00	(15,000.00)	-8.33%
43523	Breakfast	100,000.00	116,171.84	105,000.00	116,208.05	140,000.00	108,380.00	110,000.00	(30,000.00)	-21.43%
43525	A La Carte	755,000.00	807,969.23	800,000.00	763,572.29	825,000.00	715,943.00	740,000.00	(85,000.00)	-10.30%
43990	Other Charges	54,000.00	71,241.56	54,000.00	68,321.62	63,000.00	2,441.00	5,000.00	(58,000.00)	-92.06%
		<u>2,266,826.00</u>	<u>2,262,610.10</u>	<u>2,338,861.00</u>	<u>2,080,383.45</u>	<u>2,358,000.00</u>	<u>1,939,116.00</u>	<u>2,000,000.00</u>	<u>(358,000.00)</u>	<u>-15.18%</u>
Miscellaneous Revenue										
44110	Interest Earned	11,100.00	11,325.82	11,100.00	7,538.46	7,100.00	8,200.00	8,000.00	900.00	12.68%
44170	Miscellaneous Refunds	10,650.00	4,872.48	10,650.00	18,604.42	5,000.00	33,370.00	5,000.00	-	0.00%
44530	Sale of Equipment				-		-		-	0.00%
46520	School Food Service	55,000.00	55,795.00	55,795.00	57,034.00	57,034.00	57,009.00	57,009.00	(25.00)	-0.04%
		<u>76,750.00</u>	<u>71,993.30</u>	<u>77,545.00</u>	<u>83,176.88</u>	<u>69,134.00</u>	<u>98,579.00</u>	<u>70,009.00</u>	<u>875.00</u>	<u>1.27%</u>
Federal Reimbursement										
47111	Section 4 Lunch	2,641,038.90	2,733,937.51	2,730,031.40	2,731,080.16	2,875,000.00	2,850,000.00	2,990,000.00	115,000.00	4.00%
47112	Section 11 Lunch		233,899.37	311,348.00	317,796.72	394,513.00	334,513.00	338,570.66	(55,942.34)	-14.18%
47113	Breakfast	758,000.00	947,676.24	920,728.86	977,124.40	995,000.00	895,000.00	990,000.00	(5,000.00)	-0.50%
47114	USDA Other (Snacks)	500.00	15,201.52	14,909.68	1,762.02	2,500.00	11,800.00	10,000.00	7,500.00	300.00%
47115	USDA Other (Grant)				-		-		-	0.00%
47590	Other Federal Thru State				33,039.09		37,870.58	30,000.00	30,000.00	0.00%
		<u>3,399,538.90</u>	<u>3,930,714.64</u>	<u>3,977,017.94</u>	<u>4,060,802.39</u>	<u>4,267,013.00</u>	<u>4,129,183.58</u>	<u>4,358,570.66</u>	<u>91,557.66</u>	<u>2.15%</u>
Other Revenue										
49800	Transfer From Other Funds	-	-	-	-	-	-	-	-	0.00%
Total Revenue		<u>5,743,114.90</u>	<u>6,265,318.04</u>	<u>6,393,423.94</u>	<u>6,224,362.72</u>	<u>6,694,147.00</u>	<u>6,166,878.58</u>	<u>6,428,579.66</u>	<u>(265,567.34)</u>	<u>-3.97%</u>
34570	Fund Balance Beg Year	1,920,784.10	1,920,784.10	1,869,115.52	1,869,115.52	1,781,729.19	1,781,729.19	1,982,273.19		
Total Revenue Including Fund Balance		<u>7,663,899.00</u>	<u>8,186,102.14</u>	<u>8,262,539.46</u>	<u>8,093,478.24</u>	<u>8,475,876.19</u>	<u>7,948,607.77</u>	<u>8,410,852.85</u>		

MAURY COUNTY BOARD OF EDUCATION
FOOD SERVICE FUND - 143
BUDGET
2014/2015

OBJECT	DESCRIPTION	2011-2012 BUDGET Amended	2011-2012 ACTUAL	2012-2013 BUDGET	2012-2013 ACTUAL	2013-2014 BUDGET Amended	2013-2014 ACTUAL Projected	2014-2015 BUDGET	INCREASE/ (DECREASE)	PERCENT INC/DEC
<u>EXPENDITURES</u>										
<u>Support Services- General Administrative</u>										
72310	513 Workers Comp	63,408.00	62,335.00	62,752.00	68,605.00	69,678.00	54,287.58	61,000.00	(8,678.00)	-12.45%
<u>Personnel Cost</u>										
73100	105 Supervisor/Director	71,001.13	71,004.00	72,513.00	63,800.24	63,819.00	63819.00	65,819.00	2,000.00	3.13%
73100	119 Accounts/Bookkeepers	89,008.70	77,271.00	84,746.40	94,711.00	120,868.00	119936.00	121,000.00	132.00	0.11%
73100	162 Clerical Personnel	30,252.42	30,256.00	30,783.73	23,093.00	-	0.00	-	-	0.00%
73100	165 Cafeteria Personnel	1,117,600.00	945,907.57	1,100,000.00	971,065.55	1,025,000.00	897052.00	1,040,000.00	15,000.00	1.46%
73100	168 Temporary Personnel	24,384.00	18,864.16	24,384.00	26,321.30	28,000.00	16632.00	28,000.00	-	0.00%
73100	186 Other Salaries(Longevity)	43,700.00	39,000.00	43,400.00	40,250.00	42,000.00	37950.00	41,000.00	(1,000.00)	-2.38%
73100	189 Cafeteria Managers	772,160.00	758,972.19	785,672.80	746,094.50	780,000.00	721302.00	740,000.00	(40,000.00)	-5.13%
73100	201 Social Security	133,182.59	128,030.31	132,773.00	119,686.67	127,900.00	112456.00	125,000.00	(2,900.00)	-2.27%
73100	204 State Retirement	142,240.00	123,856.94	141,000.00	106,605.87	110,000.00	99126.00	105,000.00	(5,000.00)	-4.55%
73100	206 Life Insurance	8,500.00	7,443.00	8,500.00	7,250.40	8,000.00	6618.00	8,000.00	-	0.00%
73100	207 Medical Insurance	594,000.00	593,809.62	628,000.00	606,280.72	652,000.00	591968.00	610,000.00	(42,000.00)	-6.44%
73100	208 Dental Insurance	25,000.00	24,397.43	25,100.00	24,464.64	25,000.00	23247.00	25,000.00	-	0.00%
73100	210 Unemployment Comp	9,144.00	15,589.00	15,500.00	15,503.27	15,500.00	13677.00	15,500.00	-	0.00%
73100	212 Employer Medicare	31,147.54	27,536.69	31,051.75	27,858.84	30,000.00	26307.00	32,000.00	2,000.00	6.67%
73100	299 Other Fringe Benefits	-	831.29	1,660.00	773.56	1,500.00	850.00	1,500.00	-	0.00%
		3,091,320.38	2,862,769.20	3,125,084.67	2,873,759.56	3,029,587.00	2,730,940.00	2,957,819.00	(71,768.00)	-2.37%
<u>Operating Expenditures</u>										
73100	307 Communication	100.00	-	100.00	-	100.00	-	100.00	-	0.00%
73100	334 Maintenance	-	-	-	-	-	-	41,700.00	-	-
73100	336 Maintenance/Repair	47,900.00	43,556.40	47,400.00	38,765.57	45,000.00	38,639.00	25,000.00	(20,000.00)	-44.44%
73100	348 Postal Charges	3,020.00	2,766.46	4,000.00	2,772.52	4,000.00	3,824.00	5,000.00	1,000.00	25.00%
73100	355 Travel	31,500.00	20,367.98	25,000.00	3,490.66	15,000.00	6,625.00	15,000.00	-	0.00%
73100	399 Other Contracted Services	75,000.00	73,778.35	80,000.00	68,448.76	80,000.00	78,769.00	45,000.00	(35,000.00)	-43.75%
73100	421 Food Prep Supplies	275,000.00	270,795.07	300,000.00	262,944.31	260,000.00	227,042.00	250,000.00	(10,000.00)	-3.85%
73100	422 Food Supplies	2,675,000.00	2,484,200.60	2,725,000.00	2,569,766.57	2,400,000.00	2,255,000.00	2,525,000.00	125,000.00	5.21%
73100	435 Office Supplies	25,000.00	23,076.28	25,000.00	13,177.72	15,000.00	10,062.00	15,000.00	-	0.00%
73100	469 USDA Commodities	-	233,899.37	311,348.00	317,796.72	394,513.00	334,513.00	338,570.66	(55,942.34)	-14.18%
73100	499 Other Supplies/Materials	800.00	130.00	800.00	-	800.00	-	800.00	-	0.00%
73100	524 In-Service/Staff Develop	9,000.00	8,765.25	6,000.00	6,000.00	6,000.00	6,677.00	15,000.00	9,000.00	150.00%
73100	599 Other Charges	200.00	-	-	-	500.00	-	500.00	-	0.00%
		3,142,520.00	3,161,335.76	3,524,648.00	3,283,162.83	3,220,913.00	2,961,151.00	3,276,670.66	55,757.66	1.73%
Sub Total for Operations		6,297,248.38	6,086,439.96	6,712,484.67	6,225,527.39	6,320,178.00	5,746,378.58	6,295,489.66	(24,688.34)	-0.39%
<u>Capital Outlay</u>										
73100	710 Food Service Equipment	75,000.00	230,546.66	100,000.00	86,221.66	370,000.00	219,956.00	120,000.00	(250,000.00)	-67.57%
FUND TOTAL		6,372,248.38	6,316,986.62	6,812,484.67	6,311,749.05	6,690,178.00	5,966,334.58	6,415,489.66	(274,688.34)	-4.11%
YEAR END CHANGE IN FUND BALANCE		(629,133.48)	(51,668.58)	(419,060.73)	(87,386.33)	3,969.00	200,544.00	13,090.00		

MAURY COUNTY WATER SYSTEM

**MAURY COUNTY WATER SYSTEM
2013-2014 PROPOSED BUDGET**

REVENUE:

REVENUE ACCOUNTS:

	2012-2013	2013-2014	Monthly \$\$\$
INTERST ON SAVINGS	\$ 68,000.00	\$ 68,000.00	\$ 5,666.67
WATER SALES	\$ 3,200,000.00	\$ 3,200,000.00	\$ 266,666.67
BAD DEBTS	\$ 3,500.00	\$ 2,000.00	\$ 166.67
NEW TAP SALES	\$ 100,000.00	\$ 120,000.00	\$ 10,000.00
FORFEITED DISCOUNTS	\$ 60,000.00	\$ 69,000.00	\$ 5,750.00
T V A SURCHARGE	\$ 21,000.00	\$ 21,000.00	\$ 1,750.00
MISCELLANEOUS	\$ 5,000.00	\$ 5,000.00	\$ 416.67
CONNECTION FEE	\$ 16,000.00	\$ 18,000.00	\$ 1,500.00
RECONNECT FEE	\$ 30,000.00	\$ 36,000.00	\$ 3,000.00
APPLICATION & REVIEW FEES	\$ 1,500.00	\$ 1,500.00	\$ 125.00
INSPECTIONS	\$ 3,750.00	\$ 3,800.00	\$ 316.67
ADMINISTRATIVE FEE	\$ 500.00	\$ 500.00	\$ 41.67
TOTAL REVENUE:	\$ 3,509,250.00	\$ 3,544,800.00	\$ 295,400.00

**MAURY COUNTY WATER SYSTEM
2013-2014 PROPOSED BUDGET**

EXPENSE ACCOUNTS:

OFFICE & GENERAL

EXPENSES:	2012-2013	2013-2014	Monthly \$\$\$
OFFICE SALARIES	\$ 178,000.00	\$ 217,000.00	\$18,083.33
OFFICE SUPPLIES	\$ 12,000.00	\$ 12,000.00	\$1,000.00
POSTAGE & SHIPPING	\$ 2,000.00	\$ 2,400.00	\$200.00
UTILITIES	\$ 16,000.00	\$ 20,000.00	\$1,666.67
SOCIAL SECURITY TAX EXPENSE	\$ 14,240.00	\$ 17,000.00	\$1,416.67
UNEMPLOYMENT EXPENSE	\$ 500.00	\$ 550.00	\$45.83
BILLING EXPENSE	\$ 39,000.00	\$ 43,000.00	\$3,583.33
BAD DEBTS/COLLECTIONS	\$ 6,800.00	\$ 6,800.00	\$566.67
WORKMAN'S COMP INSURANCE	\$ 4,800.00	\$ 4,800.00	\$400.00
HOSPITAL INSURANCE & DENTAL	\$ 32,300.00	\$ 37,950.00	\$3,162.50
OTHER INSURANCE	\$ 2,500.00	\$ 2,500.00	\$208.33
RETIREMENT INSURANCE	\$ 11,500.00	\$ 14,000.00	\$1,166.67
DEPRECIATION-OFFICE EQUIP.	\$ 14,500.00	\$ 14,500.00	\$1,208.33
DEPRECIATION-BUILDING	\$ 5,000.00	\$ 40,000.00	\$3,333.33
ADVERTISING	\$ 500.00	\$ 500.00	\$41.67
EQUIPMENT & REPAIRS	\$ 2,500.00	\$ 2,600.00	\$216.67
AUDIT EXPENSE	\$ 8,150.00	\$ 8,500.00	\$708.33
CONTRACTED SERVICES	\$ 15,000.00	\$ 15,000.00	\$1,250.00
MISCELLANEOUS	\$ 4,000.00	\$ 4,000.00	\$333.33
CONTINUING EDUCATION	\$ 1,500.00	\$ 1,800.00	\$150.00
TRAVEL REIMBURSEMENT	\$ 500.00	\$ 1,200.00	\$100.00
CREDIT CARD CHARGES	\$ 3,000.00	\$ 900.00	\$75.00
DUES & FEES	\$ 500.00	\$ 500.00	\$41.67
IT Expense	\$ 5,000.00	\$ 5,000.00	\$416.67
BUILDING REPAIRS		\$ 2,000.00	\$166.67
TOTAL OFFICE EXPENSE:	\$ 379,790.00	\$ 474,500.00	\$39,541.67

**MAURY COUNTY WATER SYSTEM
2013-2014 PROPOSED BUDGET**

Field Expense	2012-2013	2013-2014	Monthly \$\$\$
FIELD SALARIES	\$ 434,000.00	\$ 444,500.00	\$ 37,041.67
FIELD SUPPLIES	\$ 25,000.00	\$ 36,000.00	\$ 3,000.00
WATER PURCHASE	\$ 1,166,000.00	\$ 1,170,000.00	\$ 97,500.00
UTILITIES	\$ 75,000.00	\$ 60,000.00	\$ 5,000.00
TRUCK EXPENSE	\$ 60,000.00	\$ 60,000.00	\$ 5,000.00
EQUIPMENT PURCHASES	\$ 40,000.00	\$ 40,000.00	\$ 3,333.33
EQUIPMENT REPAIRS	\$ 7,000.00	\$ 7,000.00	\$ 583.33
UNEMPLOYMENT EXPENSE	\$ 1,000.00	\$ 1,200.00	\$ 100.00
SOCIAL SECURITY TAX EXPENSE	\$ 34,500.00	\$ 35,600.00	\$ 2,966.67
WORKMAN'S COMP INSURANCE	\$ 19,700.00	\$ 19,000.00	\$ 1,583.33
HOSPITAL INSURANCE & DENTAL	\$ 64,560.00	\$ 59,500.00	\$ 4,958.33
OTHER INSURANCE	\$ 21,500.00	\$ 23,000.00	\$ 1,916.67
RETIREMENT EXPENSE	\$ 26,281.15	\$ 28,800.00	\$ 2,400.00
DEPRECIATION - FIELD EQUIP.	\$ 60,000.00	\$ 60,000.00	\$ 5,000.00
DEPRECIATION - GRID SYSTEM	\$ 560,000.00	\$ 560,000.00	\$ 46,666.67
STATE RELATED CHARGES	\$ 11,000.00	\$ 11,000.00	\$ 916.67
MOBILE PHONE EXPENSE	\$ 5,600.00	\$ 5,600.00	\$ 466.67
TAP INSTALLATION SUPPLIES	\$ 60,000.00	\$ 60,000.00	\$ 5,000.00
MAINTENANCE OF LINES	\$ 15,000.00	\$ 15,000.00	\$ 1,250.00
MAINTENANCE OF PUMPS	\$ 15,000.00	\$ 15,000.00	\$ 1,250.00
UNIFORM EXPENSE	\$ 4,000.00	\$ 5,500.00	\$ 458.33
LEGAL EXPENSE	\$ 15,000.00	\$ 10,000.00	\$ 833.33
CONTRACTED SERVICES	\$ 5,000.00	\$ 7,000.00	\$ 583.33
DUES & FEES	\$ 6,000.00	\$ 6,000.00	\$ 500.00
MISCELLANEOUS	\$ 4,000.00	\$ 4,000.00	\$ 333.33
ENGINEERING FEES	\$ 35,000.00	\$ 35,000.00	\$ 2,916.67
EDUCATIONAL COURSES	\$ 2,000.00	\$ 2,200.00	\$ 183.33
BOARD MEMBER ED.	\$ 1,000.00	\$ 1,000.00	\$ 83.33
LINE RELOCATE EXPENSE	\$ 40,000.00	\$ 20,000.00	\$ 1,666.67
TRAVEL REIMBURSEMENT	\$ 2,000.00	\$ 2,000.00	\$ 166.67
BD. MEMBER TRAVEL	\$ 1,000.00	\$ 1,000.00	\$ 83.33
INTEREST EXPENSE	\$ 230,000.00	\$ 219,000.00	\$ 18,250.00
SHIPPING EXPENSE	\$ 3,500.00	\$ 3,500.00	\$ 291.67
DAMAGE REPAIRS (AT&T,etc.)	\$ 1,500.00	\$ 1,500.00	\$ 125.00
WATER SAMPLING	\$ 15,000.00	\$ 20,000.00	\$ 1,666.67
SHOP BUILDING REPAIR	\$ 2,000.00	\$ 2,000.00	\$ 166.67
TOTAL FIELD EXPENSE:	\$ 3,068,141.15	\$ 3,050,900.00	\$ 254,241.67
TOTAL EXPENSE:	\$ 3,447,931.15	\$ 3,525,400.00	\$ 293,783.33
NET REVENUE:	\$ 61,318.85	\$ 19,400.00	\$ 1,616.67