

# Fund 101

FAYETTE COUNTY, TENNESSEE  
 GENERAL FUND 101  
 STATEMENT OF PROPOSED OPERATIONS  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

Surplus/Deficit      Surplus/Deficit      Surplus/Deficit  
 \$            875,850    \$            294,495    \$            (241,024)

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>REVENUES</b>				
<b>40000 LOCAL TAXES</b>				
<b>40100 County Property Taxes</b>				
40110	Current Property Tax	\$ 7,623,144.00	7,789,029	7,938,753
40120	Trustee's Collections Prior Year	\$ 198,393.00	\$ 231,164	\$ 220,000
40130	Circuit/Clerk & Master Collections-Prior Years	\$ 214,713.00	\$ 163,335	\$ 160,000
40140	Interest and Penalty	\$ 37,413.00	\$ 42,164	\$ 40,000
40150	Pickup Taxes	\$ 5,256.00	\$ 6,130	\$ -
40162	Payments in Lieu of Taxes - Local Utilities	\$ 4,444.00	\$ -	\$ 3,000
40163	Payments in Lieu of Taxes - Other	\$ 40,895.00	\$ 34,651	\$ 30,000
<b>40200 County Local Option Taxes</b>				
40210	Local Option Sales Tax	\$ -	\$ -	\$ -
40220	Hotel/Motel Tax	\$ 5,983.00	\$ 5,646	\$ 4,000
40240	Wheel Tax	\$ 182,928.00	\$ 171,008	\$ 180,000
40250	Litigation Tax - General	\$ 53,862.00	\$ 58,532	\$ 50,000
40260	Litigation Tax - Special Purpose	\$ 37,448.00	\$ 35,256	\$ -
40266	Litigation Tax-Jail/Workhouse	\$ 49,998.00	\$ 53,393	\$ 50,000
40270	Business Tax	\$ 290,386.00	\$ 252,658	\$ 250,000
<b>40300 Statutory Local Taxes</b>				
40320	Bank Excise Tax	\$ 76,271.00	\$ 54,414	\$ 60,000
40330	Wholesale Beer Tax	\$ 83,131.00	\$ 70,373	\$ 75,000
40350	Interstate Telecommunications	\$ 2,092.00	\$ 2,289	\$ 2,000
<b>TOTAL LOCAL TAXES</b>		<b>\$ 8,906,357.00</b>	<b>\$ 8,970,043</b>	<b>\$ 9,062,753</b>
<b>41000 LICENSES AND PERMITS</b>				
<b>41100 Licenses and Permits</b>				
41120	Animal Registration	\$ 14,750.00	\$ 14,342	\$ 12,000
41140	Cable TV Franchise	\$ 177,709.00	\$ 150,847	\$ 150,000
<b>41500 Permits</b>				
41510	Beer Permits	\$ 1,045.00	\$ 1,045	\$ 1,000
41520	Building Permits	\$ 45,444.00	\$ 47,532	\$ 40,000
<b>TOTAL LICENSES AND PERMITS</b>		<b>\$ 238,948</b>	<b>\$ 213,766</b>	<b>\$ 203,000</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
42000	<b>FINES, FORFEITURES, AND PENALTIES</b>			
42100	<i>Circuit Court</i>			
42110	Fines	\$ 2,144.00	\$ 3,285	\$ 2,000
42120	Officers Costs	\$ 10,325.00	\$ 10,982	\$ 10,000
42140	Drug Control Fines	\$ 15,220.00	\$ 12,494	\$ 12,000
42141	Drug Court Fees	\$ 1,293.00	\$ 1,501	\$ 1,000
42150	Jail Fees	\$ 1,373.00	\$ 1,325	\$ 1,000
42180	DUI Treatment Fines	\$ 1,378.00	\$ 1,686	\$ 1,200
42190	Data Entry Fee - Circuit Court	\$ 1,813.00	\$ 1,807	\$ 1,000
42191	Courtroom Security Fee	\$ -	\$ 2	\$ -
42300	<i>General Sessions Court</i>			
42310	Fines	\$ 9,891.00	\$ 11,748	\$ 10,000
42311	Fines for Littering (Gen Sess Ct.)	\$ 48.00	\$ -	\$ -
42320	Officers Costs	\$ 24,906.00	\$ 23,144	\$ 24,000
42330	Game and Fish Fines	\$ 328.00	\$ 252	\$ 500
42340	Drug Control Fines	\$ 950.00	\$ 1,036	\$ 750
42341	Drug Court Fees	\$ 2,156.00	\$ 2,297	\$ 500
42350	Jail Fees	\$ 2,561.00	\$ 2,638	\$ 2,000
42370	Judicial Commission Fees	\$ -	\$ 4,277	\$ 20,000
42380	DUI Treatment Fines	\$ 6,151.00	\$ 5,453	\$ 7,000
42390	Data Entry Fee - General Session	\$ 6,382.00	\$ 6,829	\$ 3,500
42391	Courtroom Security Fee	\$ 230.00	\$ 260	\$ 300
42400	<i>Juvenile Court</i>			
42410	Fines	\$ 48.00	\$ -	\$ -
42420	Officer Cost	\$ 794.00	\$ 395	\$ 500
42500	<i>Chancery Court</i>			
42520	Officers Costs	\$ 2,071.00	\$ 1,797	\$ 2,000
42530	Data Entry Fee - Chancery Ct.	\$ 1,250.00	\$ 1,739	\$ 700
42800	<i>Judicial Drug District Program</i>			
42871	Courtroom Security Fee	\$ -	\$ 6	\$ -
42900	<i>Other Fines, Forfeitures and Penalties</i>			
42990	Other Fines, Forfeitures and Penalties	\$ 9,500.00	\$ 3,800	\$ -
<b>TOTAL FINES, FORFEITURES, AND PENALTIES</b>		<b>\$ 100,812.00</b>	<b>\$ 98,751</b>	<b>\$ 99,950</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>43000</b>	<b>CHARGES FOR CURRENT SERVICES</b>			
<b>43100</b>	<i>General Service Charges</i>			
43102	Other Employee Ben. Charges	\$ 134,600.00	\$ 134,600	\$ 134,600
43107	Residential Waste Collection Charge	\$ 10,800.00	\$ 9,400	\$ 10,000
43120	Patient Charges	\$ 844,965.00	\$ 908,877	\$ 1,050,000
<b>43300</b>	<i>Fees</i>			
43310	Airport Fees	\$ 97,733.00	\$ 105,506	\$ 98,000
43350	Copy Fees	\$ 200.00	\$ -	\$ 500
43360	Library Fees	\$ 7,776.00	\$ 6,802	\$ 5,000
43366	Greenbelt Late Application Fee	\$ 150.00	\$ -	\$ 400
43370	Telephone Commissions	\$ 66,564.00	\$ 59,350	\$ 50,000
43380	Vending Machine Collects	\$ 1,260.00	\$ 1,300	\$ 500
43392	Data Processing Fee - Register	\$ 16,164.00	\$ 13,020	\$ 15,000
43394	Data Processing Fee- Sheriff	\$ 2,569.00	\$ 1,794	\$ 2,000
43395	Sexual Offender Registration	\$ 2,975.00	\$ 3,900	\$ 1,500
43396	Data Processing Fee - County Clerk	\$ 2,978.00	\$ 2,968	\$ 2,500
43990	Other Charges for Services	\$ 6,336.00	\$ 4,660	\$ 5,000
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>\$ 1,195,070</b>	<b>\$ 1,252,176</b>	<b>\$ 1,375,000</b>
<b>44000</b>	<b>OTHER LOCAL REVENUES</b>			
<b>44100</b>	<i>Recurring Items</i>			
44120	Lease/Rentals	\$ 24,500.00	\$ 39,152	\$ 24,500
44130	Sale of Material & Supplies	\$ 1,865.00	\$ 1,814	\$ 2,000
44131	Commissary Sales	\$ 29,382.00	\$ 26,631	\$ 20,000
44135	Sale of Gasoline	\$ 204,557.00	\$ 170,635	\$ 210,000
44170	Miscellaneous Refunds	\$ 12,529.00	\$ 61,085	\$ -
<b>44500</b>	<i>Nonrecurring Items</i>			
44530	Sale of Equipment	\$ 550.00	\$ 4,518	\$ -
44570	Contributions & Gifts	\$ 3,585.00	\$ 136	\$ -
44990	Other Local Revenues	\$ 381.00	\$ 670	\$ -
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 277,349</b>	<b>\$ 304,642</b>	<b>\$ 256,500</b>
<b>45000</b>	<b>FEEES RECEIVED FROM COUNTY OFFICIALS</b>			
<b>45100</b>	<i>Excess Fees</i>			
45110	County Clerk	\$ -	\$ 6,841	\$ -
45180	Register	\$ 100,000.00	\$ 50,000	\$ 50,000
<b>45500</b>	<i>Fees in Lieu of Salary</i>			
45510	County Clerk	\$ 310,334.00	\$ 316,356	\$ 315,000
45520	Circuit Court Clerk	\$ 115,695.00	\$ 75,077	\$ 105,000
45540	General Sessions Ct. Clerk	\$ 105,157.00	\$ 107,052	\$ 105,000
45550	Clerk and Master	\$ 181,547.00	\$ 187,386	\$ 150,000
45560	Juvenile Court Clerk	\$ 21,751.00	\$ 22,502	\$ 25,000
45590	Sheriff	\$ 30,943.00	\$ 29,550	\$ 25,000
45610	Trustee	\$ 535,530.00	\$ 519,012	\$ 520,000
	<b>TOTAL FEES RECEIVED FROM COUNTY OFFICIALS</b>	<b>\$ 1,400,957.00</b>	<b>\$ 1,313,777</b>	<b>\$ 1,295,000</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>46000 STATE OF TENNESSEE</b>				
<b>46100 General Government Grants</b>				
46120	Airport Maintenance Prog.	\$ 11,889.00	\$ 3,332	\$ 10,000
46190	Other General Government Grants	\$ 1,132.00	\$ 80,493	\$ -
<b>46200 Public Safety Grants</b>				
46210	Law Enforcement Training Programs	\$ 24,000.00	\$ 24,600	\$ 22,800
46290	Other Public Safety Grants	\$ 19,137.00	\$ 14,714	\$ -
<b>46300 Health and Welfare Grants</b>				
46310	Health Dept. Programs	\$ 300,114.00	\$ 216,803	\$ 291,000
46390	Other Health and Welfare Grants	\$ -	\$ 24,448	\$ -
<b>46400 Public Works Grants</b>				
46430	Litter Program	\$ 43,098.00	\$ 36,559	\$ 43,100
<b>46800 Other State Revenues</b>				
46820	Income Tax	\$ 506,084.00	\$ -	\$ 50,000
46830	Beer Tax	\$ 18,586.00	\$ 17,806	\$ 17,000
46835	Vehicle Certificate of Title Fees	\$ -	\$ 100	\$ -
46840	Alcoholic Beverage Tax	\$ 77,075.00	\$ 80,366	\$ 60,000
46850	Mixed Drink Tax	\$ 687.00	\$ 423	\$ 500
46851	State Revenue Sharing - T. V. A.	\$ 610,181.00	\$ 602,995	\$ 630,000
46915	Cont. Prisoner Boarding	\$ 585,010.00	\$ 769,822	\$ 900,000
46960	Registrar's Salary Supplement	\$ 15,164.00	\$ 15,164	\$ 16,000
46980	Other State Grants	\$ 50,000.00	\$ 52,643	\$ 70,000
46990	Other State Revenues	\$ 22,673.00	\$ 23,812	\$ 7,000
<b>TOTAL STATE OF TENNESSEE</b>		<b>\$ 2,284,830.00</b>	<b>\$ 1,964,080</b>	<b>\$ 2,117,400</b>
<b>47000 FEDERAL GOVERNMENT</b>				
<b>47100 Federal Through State</b>				
47220	Civil Defense Reimburses	\$ 47,000.00	\$ 47,000	\$ 52,000
47235	Homeland Security Grant	\$ -	\$ 17,600	\$ -
47590	Other Federal Thru State	\$ 95,307.00	\$ 42,121	\$ -
<b>TOTAL FEDERAL GOVERNMENT</b>		<b>\$ 142,307.00</b>	<b>\$ 106,721</b>	<b>\$ 52,000</b>
<b>48000 OTHER GOVERNMENTS AND CITIZENS GROUPS</b>				
<b>48100 Other Governments</b>				
48110	Prisoner Board - Federal	\$ 261,985.00	\$ 31,847	\$ 50,000
48130	Contributions	\$ 11,125.00	\$ 12,625	\$ 8,500
48140	Contracted Services	\$ 24,298.00	\$ 16,807	\$ 25,000
<b>48600 Citizens Groups</b>				
48610	Donations	\$ -	\$ -	\$ -
48990	Other	\$ 6,455.00	\$ 14,689	\$ -
<b>TOTAL OTHER GOVERNMENTS &amp; CITIZENS GROUPS</b>		<b>\$ 303,863</b>	<b>\$ 75,968</b>	<b>\$ 83,500</b>
<b>TOTAL REVENUES</b>		<b>\$ 14,850,493.00</b>	<b>\$ 14,299,924</b>	<b>\$ 14,545,103</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>EXPENDITURES</b>				
<b>51000</b>	<b>GENERAL GOVERNMENT</b>			
<b>51100</b>	<b>County Commission</b>			
191	Board & Committee Fees	\$ 40,109.00	\$ 48,512	\$ 53,883
204	State Retirement	\$ 2,370.00	\$ 2,138	\$ 2,694
307	Communication	\$ 887.00	\$ 240	\$ 1,000
331	Legal Services	\$ 500.00	\$ 887	\$ 9,484
351	Rentals	\$ 1,268.00	\$ 1,170	\$ 1,268
355	Travel	\$ 489.00	\$ 405	\$ 500
414	Duplicating Supplies	\$ 3,000.00	\$ 3,000	\$ 3,000
425	Gasoline	\$ -	\$ -	\$ 200
435	Office Supplies	\$ 1,682.00	\$ 1,629	\$ 1,700
599	Other Charges	\$ 597.00	\$ 543	\$ 600
	<b>Total County Commission</b>	<b>\$ 50,902.00</b>	<b>\$ 58,523</b>	<b>\$ 74,329</b>
<b>51220</b>	<b>Beer Board</b>			
191	Board & Committee Member Fees	\$ 269.00	\$ -	\$ 600
332	Legal Notices	\$ -	\$ -	\$ 100
	<b>Total Beer Board</b>	<b>\$ 269.00</b>	<b>\$ -</b>	<b>\$ 700</b>
<b>51300</b>	<b>County Mayor</b>			
101	County Official/Admin. Officer	\$ 82,022.00	\$ 84,483	\$ 84,483
307	Communication	\$ 2,011.00	\$ 1,818	\$ 2,200
332	Legal Notices	\$ 1,014.00	\$ 1,274	\$ 1,100
337	Maintenance- Office Equip.	\$ 100.00	\$ 41	\$ 100
338	Maintenance & Repair - Vehicles	\$ 300.00	\$ -	\$ 300
348	Postal Charges	\$ 90.00	\$ 92	\$ 100
349	Printing, Stationery & Forms	\$ 1,174.00	\$ 1,268	\$ 1,200
351	Rentals	\$ 594.00	\$ 585	\$ 600
355	Travel	\$ 781.00	\$ 1,113	\$ 750
399	Contracts with Private Agencies	\$ 2,000.00	\$ 200	\$ 17,000
435	Office Supplies	\$ 544.00	\$ 499	\$ 500
	<b>Total Mayor</b>	<b>\$ 90,630.00</b>	<b>\$ 91,372</b>	<b>\$ 108,333</b>
<b>51400</b>	<b>County Attorney</b>			
189	Other Salaries and Wages	\$ 19,668.00	\$ 20,074	\$ 20,969
191	Board and Comm. Mem. Fees	\$ 1,341.00	\$ 1,649	\$ 1,656
199	Other Per Diem & Fees	\$ 62,919.00	\$ 58,091	\$ 30,000
201	Social Security	\$ 5,120.00	\$ 4,873	\$ 5,384
212	Medicare	\$ 1,197.00	\$ 1,140	\$ 1,174
331	Legal Services	\$ 4,500.00	\$ -	\$ -
	<b>Total County Attorney</b>	<b>\$ 94,745.00</b>	<b>\$ 85,825</b>	<b>\$ 59,183</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>51500 Election Commission</b>				
103	Assistant	\$ 31,215.00	\$ 32,151	\$ 33,116
105	Supervisor/Director	\$ 60,373.00	\$ 63,010	\$ 63,237
106	Deputies	\$ 27,573.00	\$ 28,542	\$ 29,399
168	Temporary Personnel	\$ 3,664.00	\$ 1,166	\$ 3,090
169	Part Time Personnel	\$ 10,918.00	\$ 5,832	\$ 12,987
192	Election Commission	\$ 5,764.00	\$ 3,726	\$ 6,851
193	Election Workers	\$ 58,206.00	\$ 536	\$ 88,524
196	In Service Training	\$ 2,975.00	\$ 3,400	\$ 3,600
307	Communication	\$ 3,589.00	\$ 1,964	\$ 3,100
317	Data Processing Services	\$ 16,128.00	\$ 12,400	\$ 16,900
320	Dues & Memberships	\$ 200.00	\$ 200	\$ 200
328	Janitorial	\$ 2,700.00	\$ 2,700	\$ 2,700
331	Legal Services	\$ -	\$ -	\$ 300
332	Legal Notices	\$ 3,300.00	\$ 751	\$ 4,605
335	Maintenance and Repair - Bldg	\$ 950.00	\$ 1,366	\$ 1,000
337	Maintenance-Office Equip.	\$ 2,725.00	\$ 1,895	\$ 3,000
348	Postal Charges	\$ 5,488.00	\$ 6,854	\$ 5,500
349	Printing, Stationery & Forms	\$ 4,237.00	\$ 3,673	\$ 5,000
351	Rentals	\$ 2,779.00	\$ 2,899	\$ 2,955
355	Travel	\$ 3,994.00	\$ 5,229	\$ 9,000
435	Office Supplies	\$ 4,374.00	\$ 4,643	\$ 5,000
499	Other Supplies & Materials	\$ 2,463.00	\$ 3,479	\$ 4,000
709	Data Processing Equipment	\$ 5,798.00	\$ 72,661	\$ 7,000
719	Office Equipment	\$ 2,370.00	\$ 629	\$ 3,000
<b>Total Election Commission</b>		<b>\$ 261,783.00</b>	<b>\$ 259,705</b>	<b>\$ 314,064</b>
<b>51600 Register of Deeds</b>				
307	Communication	\$ 579.00	\$ 534	\$ 600
317	Data Processing Services	\$ 15,014.00	\$ 11,530	\$ 15,000
348	Postal Charges	\$ 250.00	\$ 272	\$ 150
349	Printing, Stationery & Forms	\$ 204.00	\$ -	\$ 1,000
351	Rentals	\$ 1,080.00	\$ 1,080	\$ 1,100
355	Travel	\$ 851.00	\$ 271	\$ 1,000
435	Office Supplies	\$ 890.00	\$ 870	\$ 1,000
719	Office Equipment	\$ -	\$ 600	\$ -
<b>Total Register of Deeds</b>		<b>\$ 18,868.00</b>	<b>\$ 15,157</b>	<b>\$ 19,850</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>51710 Development</b>				
103	Assistants	\$ 33,122.00	\$ 42,869	\$ 44,598
105	Supervisor/Director	\$ 55,049.00	\$ 56,699	\$ 58,401
106	Office Deputy	\$ 26,014.00	\$ 26,794	\$ 27,598
161	Secretary	\$ 36,838.00	\$ 37,943	\$ 43,299
191	Board & Committee Fees	\$ 2,753.00	\$ 4,211	\$ 5,250
307	Communication	\$ 2,042.00	\$ 2,096	\$ 2,500
308	Consultant	\$ -	\$ 1,999	\$ 2,000
317	Data Processing Services	\$ 10,726.00	\$ 14,399	\$ 16,435
331	Legal Services	\$ 7,500.00	\$ -	\$ -
332	Legal Notices	\$ 2,196.00	\$ 3,000	\$ 3,000
335	Maintenance-Building	\$ 272.00	\$ 204	\$ 1,000
348	Postal Charges	\$ 45.00	\$ 98	\$ 100
351	Rentals	\$ 2,384.00	\$ 3,031	\$ 3,000
355	Travel	\$ 4,272.00	\$ 3,270	\$ 4,500
435	Office Supplies	\$ 1,582.00	\$ 1,938	\$ 2,000
709	Data Processing Equipment	\$ 2,914.00	\$ 1,725	\$ 1,900
<b>Total Development</b>		<b>\$ 187,709.00</b>	<b>\$ 200,277</b>	<b>\$ 215,581</b>
<b>51730 Building</b>				
105	Supervisor/Director	\$ 41,621.00	\$ 42,870	\$ 44,157
169	Part-Time Personnel	\$ 17,036.00	\$ 9,658	\$ 19,698
191	Board & Committee M. Fees	\$ -	\$ -	\$ 700
196	In Service Training	\$ 135.00	\$ 255	\$ 1,000
307	Communication	\$ 1,299.00	\$ 1,605	\$ 1,100
312	Contracts With Private Agencies	\$ 3,162.00	\$ 2,100	\$ 4,000
338	Maintenance & Repair-Veh.	\$ 1,581.00	\$ 1,984	\$ 3,000
348	Postal Charges	\$ 92.00	\$ -	\$ 100
349	Printing, Stationery & Forms	\$ 480.00	\$ 500	\$ 500
355	Travel	\$ 1,435.00	\$ -	\$ -
425	Gasoline	\$ 4,196.00	\$ 4,671	\$ 7,500
435	Office Supplies	\$ 199.00	\$ 144	\$ -
499	Other Supplies & Materials	\$ 314.00	\$ 1,461	\$ 2,500
599	Other Charges	\$ 185.00	\$ 200	\$ -
<b>Total Buildings</b>		<b>\$ 71,735.00</b>	<b>\$ 65,448</b>	<b>\$ 84,255</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>51800</b>	<b>County Buildings</b>			
166	Custodial Personnel	\$ 26,014.00	\$ 27,010	\$ 27,598
168	Temporary Personnel	\$ 3,412.00	\$ 3,489	\$ 3,514
307	Communication	\$ 837.00	\$ 1,104	\$ 500
309	Contract with Govt Agencies	\$ 12,655.00	\$ 11,754	\$ 13,000
310	Contracts w/ Other Public Agencies	\$ 1,975.00	\$ 14,950	\$ 17,000
335	Maintenance Repair-Bldg.	\$ 34,411.00	\$ 61,339	\$ 20,000
338	Maintenance & Repair-Vehicles	\$ 154.00	\$ 301	\$ 500
348	Postal Charges	\$ 19,944.00	\$ 19,994	\$ 20,000
351	Rentals	\$ 27,513.00	\$ 27,513	\$ 27,513
410	Custodial Supplies	\$ 3,671.00	\$ 2,754	\$ 5,000
425	Gasoline	\$ 1,919.00	\$ 2,011	\$ 1,500
446	Small Tools	\$ -	\$ 280	\$ 500
451	Uniforms	\$ 497.00	\$ 264	\$ 500
452	Utilities	\$ 42,426.00	\$ 46,094	\$ 42,000
499	Other Supplies & Materials	\$ 66.00	\$ -	\$ 500
	<b>Total County Buildings</b>	<b>\$ 175,494.00</b>	<b>\$ 218,856</b>	<b>\$ 179,625</b>
<b>51810</b>	<b>Other Facilities</b>			
307	Communication	\$ 1,474.00	\$ 1,662	\$ 800
335	Maintenance & Repair-Bldg.	\$ 864.00	\$ 540	\$ 500
415	Electricity	\$ 2,889.00	\$ 3,115	\$ 500
442	Propane Gas	\$ 2,264.00	\$ 3,524	\$ 500
	<b>Total Other Facilities</b>	<b>\$ 7,491.00</b>	<b>\$ 8,840</b>	<b>\$ 2,300</b>
<b>51900</b>	<b>Other General Administration</b>			
320	Dues & Memberships	\$ 51,273.00	\$ 49,578	\$ 58,664
	<b>Total Other General Administration</b>	<b>\$ 51,273.00</b>	<b>\$ 49,578</b>	<b>\$ 58,664</b>
	<b>TOTAL GENERAL ADMINISTRATION</b>	<b>\$ 1,010,899.00</b>	<b>\$ 1,053,582</b>	<b>\$ 1,116,884</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>52000 FINANCE</b>				
<b>52100 Accounting &amp; Budgeting</b>				
105	Supervisor/Director	\$ 23,270.00	\$ 40,033	\$ 56,650
122	Purchasing Personnel	\$ 44,423.00	\$ 45,756	\$ 47,129
162	Clerical Personnel	\$ 50,601.00	\$ 56,838	\$ 43,285
169	Part-time Personnel	\$ -	\$ -	\$ 25,607
196	In Service Training	\$ 1,000.00	\$ 1,530	\$ 1,860
305	Audit Services	\$ 11,524.00	\$ 11,524	\$ 11,524
307	Communication	\$ 943.00	\$ 1,096	\$ 1,200
317	Data Processing Services	\$ 8,739.00	\$ 8,293	\$ 9,068
332	Legal Notices	\$ 1,036.00	\$ 859	\$ 900
337	Maintenance-Office Equip.	\$ -	\$ -	\$ 100
349	Printing, Stationery & Forms	\$ 1,483.00	\$ 749	\$ 750
351	Rentals	\$ 594.00	\$ 585	\$ 700
355	Travel	\$ 483.00	\$ 2,034	\$ 1,200
414	Duplicating	\$ 200.00	\$ 1,484	\$ 1,000
435	Office Supplies	\$ 2,030.00	\$ 2,286	\$ 2,000
709	Data Processing Equipment	\$ -	\$ 811	\$ 500
719	Office Equipment	\$ 446.00	\$ 13,691	\$ 4,000
<b>Total Accounting &amp; Budgeting</b>		<b>\$ 146,772.00</b>	<b>\$ 187,569</b>	<b>\$ 207,473</b>
<b>52300 Property Assessor's Office</b>				
101	County Official	\$ 67,081.00	\$ 70,012	\$ 70,263
103	Assistant	\$ 33,616.00	\$ 32,151	\$ 33,116
106	Deputies	\$ 70,900.00	\$ 76,788	\$ 86,828
108	Investigator's	\$ 33,436.00	\$ 35,898	\$ 36,975
191	Board & Committee M. Fees	\$ 403.00	\$ 130	\$ 1,030
307	Communication	\$ 830.00	\$ 1,050	\$ 700
308	Consultants	\$ 22,650.00	\$ 21,915	\$ 24,200
317	Data Processing Services	\$ 6,223.00	\$ 5,796	\$ 6,000
320	Dues & Memberships	\$ 522.00	\$ 522	\$ 522
332	Legal Notices	\$ 174.00	\$ 193	\$ 200
334	Maintenance Agreements	\$ 3,000.00	\$ 3,000	\$ 3,000
337	Maintenance-Office Equip.	\$ -	\$ 110	\$ 500
338	Maintenance-Vehicles	\$ 1,711.00	\$ 254	\$ 600
348	Postal Charges	\$ 1,500.00	\$ -	\$ 1,500
349	Printing, Stationery, & Forms	\$ 448.00	\$ 362	\$ 350
351	Rentals	\$ 1,044.00	\$ 1,022	\$ 1,300
355	Travel	\$ 75.00	\$ 394	\$ 500
425	Gasoline	\$ 593.00	\$ 1,348	\$ 600
435	Office Supplies	\$ 456.00	\$ 555	\$ 500
499	Other Supplies and Materials	\$ 244.00	\$ 336	\$ 300
709	Data Processing Equipment	\$ -	\$ 3,483	\$ 1,000
719	Office Equipment	\$ 294.00	\$ -	\$ -
<b>Total Property Assessor Office</b>		<b>\$ 245,200.00</b>	<b>\$ 255,319</b>	<b>\$ 269,984</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>52310 Reappraisal Program</b>				
307	Communication	\$ 184.00	\$ -	\$ -
308	Consultants	\$ 30,000.00	\$ 30,000	\$ 30,000
317	Data Processing Service	\$ 12,063.00	\$ 12,500	\$ 12,500
348	Postal Charges	\$ 6,616.00	\$ 7,500	\$ 2,500
425	Gasoline	\$ 1,632.00	\$ 1,707	\$ 2,500
<b>Total Reappraisal Program</b>		<b>\$ 50,495.00</b>	<b>\$ 51,706</b>	<b>\$ 47,500</b>
<b>52400 County Trustee's Office</b>				
101	County Official	\$ 67,081.00	\$ 70,012	\$ 70,263
103	Assistant	\$ 31,215.00	\$ 32,151	\$ 33,116
106	Deputies	\$ 53,588.00	\$ 53,039	\$ 56,852
196	In Service Training	\$ 700.00	\$ 730	\$ 2,700
307	Communication	\$ 1,586.00	\$ 1,465	\$ 1,500
317	Data Processing Services	\$ 9,711.00	\$ 9,844	\$ 10,569
320	Dues Memberships	\$ 225.00	\$ 125	\$ 350
332	Legal Notices	\$ -	\$ 458	\$ 460
337	Maintenance-Office Equip.	\$ 126.00	\$ 80	\$ 500
348	Postal Charges	\$ 13,087.00	\$ 7,339	\$ 7,000
349	Printing Stationery Forms	\$ 1,288.00	\$ 8,260	\$ 8,500
351	Rentals	\$ 1,142.00	\$ 1,028	\$ 1,250
355	Travel	\$ 1,521.00	\$ 1,915	\$ 2,000
435	Office Supplies	\$ 1,016.00	\$ 1,392	\$ 1,400
499	Other Supplies & Materials.	\$ 1,373.00	\$ 762	\$ 1,200
709	Data Processing Equipment	\$ 1,981.00	\$ 739	\$ 2,000
719	Office Equipment	\$ 437.00	\$ 1,500	\$ 1,000
<b>Total County Trustee Office</b>		<b>\$ 186,077.00</b>	<b>\$ 190,839</b>	<b>\$ 200,660</b>
<b>52500 County Clerks Office</b>				
101	County Official	\$ 67,081.00	\$ 70,012	\$ 70,263
103	Assistant	\$ 31,215.00	\$ 30,616	\$ 33,116
106	Deputies	\$ 130,185.00	\$ 133,797	\$ 135,398
169	Part Time Employee	\$ -	\$ -	\$ 13,498
189	Other Salaries & Wages	\$ 1,500.00	\$ 1,534	\$ 1,500
196	In Service Training	\$ 475.00	\$ 175	\$ 500
307	Communication	\$ 4,255.00	\$ 4,780	\$ 10,716
317	Data Processing Services	\$ 14,797.00	\$ 21,244	\$ 27,500
320	Dues & Memberships	\$ 562.00	\$ 150	\$ 150
332	Legal Notices	\$ 729.00	\$ 625	\$ 1,100
337	Maintenance-Office Equip.	\$ 319.00	\$ 80	\$ 300
349	Printing Stationery Forms	\$ 697.00	\$ 1,120	\$ 1,500
351	Rentals	\$ 2,463.00	\$ 2,500	\$ 2,502
355	Travel	\$ 1,936.00	\$ 1,305	\$ 1,500
399	Other Contracted Services	\$ 19.00	\$ -	\$ 600
435	Office Supplies	\$ 1,694.00	\$ 4,273	\$ 1,500
499	Other Supplies & Materials.	\$ -	\$ 85	\$ 300
719	Office Equipment	\$ 365.00	\$ 875	\$ 500
<b>Total County Clerk</b>		<b>\$ 258,292.00</b>	<b>\$ 273,170</b>	<b>\$ 302,443</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>TOTAL FINANCE</b>		\$ 886,836.00	\$ 958,604	\$ 1,028,060
<b>53000 ADMINISTRATION OF JUSTICE</b>				
<b>53100 Circuit Court</b>				
101	County Official	\$ 67,081.00	\$ 70,012	\$ 70,263
103	Assistant	\$ 31,215.00	\$ 32,151	\$ 33,116
106	Deputies	\$ 29,395.00	\$ 30,277	\$ 29,252
194	Jury & Witness Fees	\$ 15,979.00	\$ 13,837	\$ 24,000
196	In Service Training	\$ 760.00	\$ 585	\$ 1,800
307	Communication	\$ 2,434.00	\$ 3,173	\$ 2,500
317	Data Processing Services	\$ 6,108.00	\$ 6,362	\$ 6,975
320	Dues & Memberships	\$ 95.00	\$ 95	\$ 95
337	Maintenance-Office Equip.	\$ -	\$ -	\$ 600
348	Postal Charges	\$ 100.00	\$ 196	\$ 125
349	Printing Stationery Forms	\$ 1,404.00	\$ 2,414	\$ 2,500
354	Transportation non Student	\$ 638.00	\$ 449	\$ 500
355	Travel	\$ 746.00	\$ 842	\$ 1,000
435	Office Supplies	\$ 1,495.00	\$ 1,839	\$ 2,000
<b>Total Circuit Court</b>		\$ 157,450.00	\$ 162,731	\$ 174,726
<b>53300 General Sessions Court</b>				
103	Assistant	\$ 31,215.00	\$ 32,151	\$ 33,116
106	Deputies	\$ 102,829.00	\$ 98,840	\$ 110,390
196	In-Service Training	\$ -	\$ -	\$ 500
307	Communication	\$ 1,786.00	\$ 2,191	\$ 2,000
317	Data Processing Services	\$ 2,862.00	\$ 2,981	\$ 3,263
337	Maint. & Repairs. Office Equip.	\$ -	\$ -	\$ 400
348	Postal Charges	\$ 56.00	\$ 30	\$ 125
349	Printing Stationery Forms	\$ 769.00	\$ 1,611	\$ 1,900
351	Rentals	\$ 4,040.00	\$ 3,377	\$ 3,760
435	Office Supplies	\$ 1,099.00	\$ 959	\$ 5,300
709	Data Processing Equipment	\$ -	\$ 5,100	\$ -
<b>Total General Sessions Court</b>		\$ 144,656.00	\$ 147,240	\$ 160,754
<b>53310 General Sessions Judge</b>				
102	Judge	\$ 161,808.00	\$ 165,206	\$ 167,686
106	Deputy	\$ 27,573.00	\$ 28,400	\$ 29,252
196	In Service Training	\$ 261.00	\$ 170	\$ 500
307	Communication	\$ 975.00	\$ 693	\$ 1,000
331	Legal Services	\$ 4,088.00	\$ 12,739	\$ -
355	Travel	\$ 750.00	\$ 445	\$ 750
435	Office Supplies	\$ 462.00	\$ 313	\$ 300
499	Other Supp. & Mat. - Copier	\$ 500.00	\$ 486	\$ 700
599	Other Charges	\$ 190.00	\$ 279	\$ -
<b>Total General Sessions Judge</b>		\$ 196,607.00	\$ 208,731	\$ 200,188

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>53320 General Sessions Court Clerk</b>				
103	Assistant	\$ 27,202.00	\$ 31,153	\$ 32,576
106	Deputies	\$ 25,502.00	\$ 26,064	\$ 27,598
307	Communication	\$ 301.00	\$ 547	\$ 660
317	Data Processing Services	\$ 5,129.00	\$ 4,877	\$ 6,400
349	Printing, Stationery & Forms	\$ 182.00	\$ 358	\$ 600
351	Rentals	\$ 754.00	\$ 1,417	\$ 1,500
355	Travel	\$ 676.00	\$ -	\$ 700
435	Office Supplies	\$ 388.00	\$ 628	\$ 770
<b>Total Juvenile Court Clerk</b>		<b>\$ 60,134.00</b>	<b>\$ 65,044</b>	<b>\$ 70,804</b>
<b>53330 Drug Court</b>				
168	Temporary Personnel	\$ 36,035.00	\$ 39,279	\$ 39,279
201	Social Security	\$ 2,234.00	\$ 2,425	\$ 2,495
204	State Retirement	\$ 2,923.00	\$ 3,186	\$ 3,245
205	Employee Insurance	\$ 6,898.00	\$ 7,185	\$ 7,200
212	Employer Medicare	\$ 523.00	\$ 567	\$ 618
312	Contracts with Private Agencies	\$ -	\$ 160	\$ 6,500
355	Travel	\$ -	\$ 3,471	\$ 5,000
399	Other Contracted Services	\$ -	\$ 2,760	\$ 3,760
435	Office Supplies	\$ -	\$ 469	\$ 491
513	Worker's Comp Insurance	\$ 2,498.00	\$ 1,412	\$ 1,412
<b>Total Drug Court</b>		<b>\$ 51,111.00</b>	<b>\$ 60,914</b>	<b>\$ 70,000</b>
<b>53400 Chancery Court</b>				
101	County Official	\$ 67,081.00	\$ 70,012	\$ 70,263
103	Assistant	\$ 31,215.00	\$ 32,151	\$ 33,116
106	Deputies	\$ 53,219.00	\$ 54,571	\$ 58,555
169	Part-time Personnel	\$ -	\$ 340	\$ 2,060
194	Jury & Witness Fees	\$ -	\$ -	\$ 2,000
196	In Service Training	\$ -	\$ -	\$ 700
307	Communication	\$ 1,207.00	\$ 1,245	\$ 800
317	Data Process. Service	\$ 6,069.00	\$ 6,315	\$ 6,869
320	Dues & Memberships	\$ -	\$ -	\$ 522
332	Legal Notices	\$ 4,600.00	\$ 5,327	\$ 7,000
337	Maintenance-Office Equip.	\$ 481.00	\$ 80	\$ 800
348	Postal Charges	\$ 130.00	\$ 140	\$ 230
349	Printing Stationery Forms	\$ 2,070.00	\$ 2,845	\$ 2,500
351	Rentals	\$ 2,394.00	\$ 2,394	\$ 2,800
355	Travel	\$ -	\$ -	\$ 500
411	Data Processing Supplies	\$ -	\$ 737	\$ 1,250
435	Office Supplies	\$ 1,257.00	\$ 1,037	\$ 1,400
709	Data Processing Equipment	\$ -	\$ 4,640	\$ -
719	Office Equipment	\$ -	\$ -	\$ 800
<b>Total Chancery Court</b>		<b>\$ 169,723.00</b>	<b>\$ 181,833</b>	<b>\$ 192,165</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>53500</b>	<b>Juvenile Court</b>			
112	Youth Services Officer	\$ 39,345.00	\$ 40,525.00	\$ 41,741.00
196	In Service Training	\$ 350.00	\$ 70.00	\$ 600.00
307	Communication	\$ 2,747.00	\$ 2,562.00	\$ 2,500.00
309	Contracts w/Govt. Agency	\$ 790.00	\$ -	\$ 6,500.00
320	Dues & Memberships	\$ 153.00	\$ -	\$ -
337	Maintenance-Office Equip.	\$ 125.00	\$ 178.00	\$ 250.00
348	Postal Charges	\$ -	\$ -	\$ 125.00
354	Transportation other Than Students	\$ 500.00	\$ -	\$ 500.00
355	Travel	\$ -	\$ 445.00	\$ 500.00
399	Other Contracted Services	\$ 1,499.00	\$ -	\$ 1,500.00
432	Library Books	\$ 70.00	\$ -	\$ 100.00
499	Other Supplies and Materials	\$ 663.00	\$ 423.00	\$ 700.00
	<b>Total Juvenile Court</b>	<b>\$ 46,242.00</b>	<b>\$ 44,203.00</b>	<b>\$ 55,016.00</b>
<b>53900</b>	<b>Other Administration of Justice</b>			
187	Overtime	\$ 10,195.00	\$ 7,696.00	\$ 15,450.00
201	Social Security	\$ 557.00	\$ 466.00	\$ 927.00
204	State Retirement	\$ 737.00	\$ 598.00	\$ 1,236.00
212	Medicare	\$ 130.00	\$ 109.00	\$ 258.00
322	Evaluation and Testing	\$ 2,449.00	\$ 2,313.00	\$ 2,500.00
355	Travel	\$ 5,414.00	\$ 4,056.00	\$ 5,000.00
399	Other Contracted Services	\$ 6,465.00	\$ 7,210.00	\$ 12,000.00
	<b>Total Other Administration of Justice</b>	<b>\$ 25,947.00</b>	<b>\$ 22,448.00</b>	<b>\$ 37,371.00</b>
	<b>TOTAL ADMINISTRATION OF JUSTICE</b>	<b>\$ 851,870.00</b>	<b>\$ 893,143.00</b>	<b>\$ 961,024.00</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>54000 PUBLIC SAFETY</b>				
<b>54110 Sheriff's Department</b>				
101	County Official	\$ 78,116	\$ 80,459	\$ 80,459
105	Supervisor/Director	\$ 120,844	\$ 136,722	\$ 141,416
106	Deputies	\$ 799,561	\$ 819,759	\$ 820,019
108	Investigators	\$ 120,462	\$ 126,271	\$ 170,841
109	Captains	\$ 83,912	\$ 90,987	\$ 95,406
110	Lieutenants	\$ 118,010	\$ 122,160	\$ 127,282
115	Sergeants	\$ 154,222	\$ 160,070	\$ 164,591
140	Salary Supplements	\$ 21,000	\$ 21,600	\$ 21,600
169	Part-time Personnel	\$ -	\$ 4,640	\$ 10,609
187	Overtime Pay	\$ 46,262	\$ 27,277	\$ 45,835
196	In-Service Training	\$ 4,550	\$ 5,658	\$ 10,000
205	Employee Insurance	\$ 241,433	\$ 213,368	\$ 234,398
307	Communication	\$ 35,111	\$ 39,314	\$ 35,000
335	Maint. & Repairs Buildings	\$ 155	\$ (326)	\$ 7,000
337	Maint & Repairs Office Equip.	\$ 7,841	\$ 709	\$ 7,000
338	Maint & Repairs Vehicles	\$ 39,484	\$ 52,546	\$ 60,000
340	Medical & Dental Services	\$ 3,341	\$ 6,750	\$ 7,000
348	Postal Charges	\$ 1,311	\$ 1,746	\$ 1,500
349	Printing Stationery Forms	\$ 395	\$ 616	\$ 2,500
351	Rentals	\$ 7,155	\$ 5,367	\$ 7,500
355	Travel	\$ 200	\$ 1,404	\$ 2,000
414	Duplicating	\$ -	\$ -	\$ 3,000
425	Gasoline	\$ 252,971	\$ 246,094	\$ 240,000
435	Office Supplies	\$ 20,597	\$ 12,972	\$ 17,000
451	Uniforms	\$ 14,075	\$ 16,892	\$ 16,000
499	Other Supplies & Materials.	\$ 18,909	\$ 7,514	\$ 8,000
506	Liability Insurance	\$ 62,673	\$ 62,853	\$ 62,853
515	Liability Claims	\$ -	\$ 500	\$ 1,500
599	Other Charges	\$ 174	\$ -	\$ -
707	Building Improvements	\$ -	\$ -	\$ 100
708	Communication Equip.	\$ 3,204	\$ 11,904	\$ 32,000
709	Data Processing Equipment	\$ -	\$ 4,478	\$ 10,000
716	Law Enforcement Equip.	\$ -	\$ -	\$ 22,725
718	Motor Vehicles	\$ 136,541	\$ 137,583	\$ -
<b>Total Sheriff's Department</b>		<b>\$ 2,392,509.00</b>	<b>\$ 2,417,886</b>	<b>\$ 2,465,134</b>
<b>54150 Drug Enforcement</b>				
105	Supervisor/Director	\$ 42,424.00	\$ 44,268	\$ 45,396
108	Investigator	\$ 118,778.00	\$ 124,643	\$ 126,911
140	Salary Supplements	\$ 2,400.00	\$ 2,400	\$ 2,400
187	Overtime Pay	\$ 6,320.00	\$ 15,138	\$ 10,100
201	Social Security	\$ 10,306.00	\$ 11,337	\$ 11,458
204	State Retirement	\$ 13,584.00	\$ 14,965	\$ 13,602
205	Employee Insurance	\$ 27,594.00	\$ 28,739	\$ 20,520
212	Employer Medicare	\$ 2,410.00	\$ 2,651	\$ 2,980
<b>Total Drug Enforcement</b>		<b>\$ 223,816.00</b>	<b>\$ 244,142</b>	<b>\$ 233,367</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>54210 Jail</b>				
103	Assistant	\$ 42,269.00	\$ 43,548	\$ 44,855
105	Supervisor Director	\$ 44,433.00	\$ 46,225	\$ 47,612
110	Lieutenants	\$ 91,181.00	\$ 97,727	\$ 102,991
115	Sergeants	\$ 60,984.00	\$ 53,495	\$ 102,236
121	Data Processing Personnel	\$ 31,215.00	\$ 32,151	\$ 33,116
140	Salary Supplements	\$ 600.00	\$ 600	\$ 600
148	Dispatchers	\$ 352,873.00	\$ 360,906	\$ 431,251
160	Guards	\$ 596,496.00	\$ 613,464	\$ 646,619
161	Secretary	\$ 31,215.00	\$ 32,151	\$ 33,116
167	Maintenance Personnel	\$ 61,280.00	\$ 63,584	\$ 67,932
169	Part Time Personnel	\$ 40,246.00	\$ 49,846	\$ 42,436
187	Overtime Pay	\$ 42,208.00	\$ 20,124	\$ 36,050
196	In-Service Training	\$ 5,193.00	\$ 1,418	\$ 1,500
205	Employee Insurance	\$ 293,349.00	\$ 299,693	\$ 302,700
312	Contracts With Private Agency	\$ 8,369.00	\$ 6,030	\$ 8,700
317	Data Processing Services	\$ 8,680.00	\$ 7,281	\$ 10,000
335	Maint & Repairs Buildings	\$ 84,115.00	\$ 93,635	\$ 85,389
338	Maint & Repairs Vehicles	\$ -	\$ 203	\$ 1,500
340	Medical Dental Services	\$ 168,615.00	\$ 219,748	\$ 180,000
348	Postal Charges	\$ -	\$ 500	\$ 500
349	Printing Stationery Forms	\$ 826.00	\$ -	\$ 1,500
352	Royalties	\$ 1,260.00	\$ -	\$ -
355	Travel	\$ 1,091.00	\$ 1,932	\$ 3,700
410	Custodial Supplies	\$ 37,853.00	\$ 40,577	\$ 30,000
412	Diesel	\$ -	\$ -	\$ 500
422	Food Supplies	\$ 220,504.00	\$ 231,513	\$ 247,345
425	Gasoline	\$ 7,016.00	\$ 10,538	\$ 10,000
435	Office Supplies	\$ 969.00	\$ 2,236	\$ 5,000
441	Prisoner Clothes	\$ 3,457.00	\$ 6,501	\$ 11,000
451	Uniforms	\$ 10,220.00	\$ 6,980	\$ 13,000
452	Utilities	\$ 252,224.00	\$ 278,304	\$ 255,000
499	Other Supplies & Materials	\$ 3,416.00	\$ 4,832	\$ 8,000
506	Liability Insurance	\$ 45,368.00	\$ 45,368	\$ 45,368
707	Building Improvements	\$ -	\$ -	\$ 1,000
708	Communication Equip	\$ 1,911.00	\$ 5,363	\$ 4,000
711	Furniture & Fixtures	\$ -	\$ -	\$ 500
716	Law Enforcement Equip.	\$ -	\$ 1,616	\$ 5,000
790	Other Equipment	\$ -	\$ 114	\$ 2,000
<b>Total Jail</b>		<b>\$ 2,549,436.00</b>	<b>\$ 2,678,200</b>	<b>\$ 2,822,016</b>
<b>54220 Workhouse</b>				
160	Guards	\$ 15,111.00	\$ 1,982	\$ -
<b>Total Workhouse</b>		<b>\$ 15,111.00</b>	<b>\$ 1,982</b>	<b>\$ -</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
54310	<i>Fire Prevention &amp; Control</i>			
103	Asst. Fire Chief	\$ 28,563.00	\$ 29,420	\$ 30,303
105	Super/Dir./Fire Coordinator	\$ 41,798.00	\$ 43,052	\$ 44,344
169	Part-Time Personnel	\$ 45,000.00	\$ 45,000	\$ 57,000
196	In Service Training	\$ 12,119.00	\$ 12,298	\$ 12,300
307	Communication	\$ 10,524.00	\$ 10,760	\$ 11,000
309	Contracts With Govt. Agency.	\$ 131,000.00	\$ 131,000	\$ 131,000
320	Dues and Memberships	\$ 1,056.00	\$ 1,309	\$ 1,500
322	Evaluation and Testing	\$ 2,433.00	\$ 2,315	\$ 2,500
326	Forest Resource Services	\$ 2,000.00	\$ 2,000	\$ 2,000
330	Operating Lease Payments	\$ 9,350.00	\$ 10,200	\$ 10,250
333	Licences	\$ -	\$ 444	\$ 500
335	Maint. & Repairs Buildings	\$ 13,875.00	\$ 17,181	\$ 14,000
336	Maint. & Repar - Equip.	\$ 11,829.00	\$ 8,777	\$ 11,800
338	Maint. & Repairs Vehicles	\$ 46,710.00	\$ 46,002	\$ 46,000
348	Postal Charges	\$ 423.00	\$ 445	\$ 500
349	Printing/Forms	\$ 599.00	\$ 550	\$ 600
355	Travel	\$ 2,156.00	\$ 2,385	\$ 3,000
399	Other Contracted Services	\$ -	\$ -	\$ 30,000
411	Data Processing Supplies	\$ 2,561.00	\$ 2,500	\$ 2,500
412	Diesel	\$ 14,211.00	\$ 17,393	\$ 17,500
413	Drugs and Med. Supplies	\$ 1,459.00	\$ 1,475	\$ 1,500
425	Gasoline	\$ 9,643.00	\$ 12,745	\$ 14,000
434	Natural Gas	\$ 4,054.00	\$ 6,526	\$ 10,000
435	Office Supplies	\$ 1,224.00	\$ 508	\$ 1,600
442	Propane	\$ 8,092.00	\$ 7,936	\$ 8,700
451	Uniforms	\$ 7,500.00	\$ 7,203	\$ 7,500
452	Utilities	\$ 7,608.00	\$ 8,949	\$ 12,000
499	Other Supplies & Materials	\$ 69,991.00	\$ 96,299	\$ 96,000
502	Building & Contents Ins.	\$ 9,748.00	\$ 10,722	\$ 12,637
506	Liability Insurance	\$ 7,131.00	\$ 8,043	\$ 9,000
511	Vehicle & Equipment Ins.	\$ 49,029.00	\$ 47,617	\$ 48,531
513	Worker's Compensation	\$ 9,396.00	\$ 10,335	\$ 10,500
599	Other Charges	\$ 10,433.00	\$ 11,545	\$ 10,120
701	Administration Equipment	\$ 1,500.00	\$ 379	\$ 1,700
708	Communication Equip.	\$ 19,905.00	\$ 19,942	\$ 20,000
718	Motor Vehicles	\$ 379,443.00	\$ 17,700	\$ 30,000
719	Office Equipment	\$ 941.00	\$ 1,000	\$ 1,000
790	Other Equipment	\$ 38,874.00	\$ 39,000	\$ 39,000
<b>Total Fire Prevention and Control</b>		<b>\$ 1,012,178.00</b>	<b>\$ 690,953</b>	<b>\$ 762,385</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>54410</b>	<b><i>Civil Defense</i></b>			
103	Assistants	\$ 12,472.00	\$ 12,303	\$ 15,914
105	Supervisor/Director	\$ 42,844.00	\$ 44,130	\$ 46,365
106	Deputy Director	\$ 25,685.00	\$ 26,661	\$ 27,598
307	Communication	\$ 3,872.00	\$ 4,968	\$ 5,000
332	Legal Notices	\$ 52.00	\$ -	\$ 150
338	Maint. Repairs Vehicles	\$ 1,911.00	\$ 1,769	\$ 2,000
348	Postal Charges	\$ 46.00	\$ -	\$ 65
349	Printing Stationery Forms	\$ 100.00	\$ -	\$ 100
351	Rentals	\$ 1,027.00	\$ 897	\$ 900
355	Travel	\$ 410.00	\$ 1,012	\$ 500
425	Gasoline	\$ 7,065.00	\$ 7,462	\$ 8,138
435	Office Supplies	\$ 725.00	\$ 383	\$ 750
451	Uniforms	\$ 396.00	\$ 463	\$ 500
452	Utilities	\$ 7,432.00	\$ 8,192	\$ 6,900
499	Other Supplies and Materials	\$ 95,730.00	\$ 60,753	\$ -
506	Liability Insurance	\$ 13,071.00	\$ 12,901	\$ 13,909
599	Other Charges	\$ 972.00	\$ 950	\$ 1,000
719	Office Equipment	\$ 1,155.00	\$ 620	\$ 1,200
790	Other Equipment	\$ 1,053.00	\$ 1,422	\$ 1,589
	<b>Total Civil Defense</b>	<b>\$ 216,018.00</b>	<b>\$ 184,886</b>	<b>\$ 132,578</b>
<b>54420</b>	<b><i>Rescue Squad</i></b>			
307	Communications	\$ -	\$ -	\$ 600
338	Maint. & Repair Vehicles	\$ -	\$ -	\$ 2,500
425	Gasoline	\$ -	\$ -	\$ 500
499	Other Supplies & Materials	\$ 446.00	\$ 562	\$ 2,400
506	Liability Insurance	\$ 435.00	\$ 618	\$ 618
	<b>Total Rescue Squad</b>	<b>\$ 881.00</b>	<b>\$ 1,180</b>	<b>\$ 6,618</b>
<b>54490</b>	<b><i>Other Emergency Management</i></b>			
399	Other Contracted Services	\$ 4,350.00	\$ 975	\$ 5,000
499	Other Supplies & Materials	\$ 1,688.00	\$ 1,486	\$ 2,000
	<b>Total Other Emergency Management</b>	<b>\$ 6,038.00</b>	<b>\$ 2,461</b>	<b>\$ 7,000</b>
<b>54610</b>	<b><i>County Coroner/Medical Examiner</i></b>			
309	Contracts with Gov. Agency	\$ 20,055.00	\$ 29,608	\$ 31,100
340	Medical and Dental Services	\$ -	\$ 745	\$ 1,800
354	Transportation	\$ 870.00	\$ 3,050	\$ 3,500
	<b>Total County Coroner/Medical Examiner</b>	<b>\$ 20,925.00</b>	<b>\$ 33,403</b>	<b>\$ 36,400</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>54900</b>	<b><i>Other Public Safety (Sheriff's Shop)</i></b>			
142	Mechanics	\$ 60,163.00	\$ 64,691	\$ 66,994
205	Employee Insurance	\$ 13,230.00	\$ 14,369	\$ 12,426
307	Communication	\$ 1,223.00	\$ 1,387	\$ 2,400
338	Maintenance Repair Vehicle	\$ 64.00	\$ -	\$ 1,000
417	Equipment Parts Light	\$ 44,620.00	\$ 44,265	\$ 45,000
425	Gasoline	\$ 5,215.00	\$ 4,222	\$ 9,000
451	Uniforms	\$ 543.00	\$ 542	\$ 500
452	Utilities	\$ 4,205.00	\$ 5,898	\$ 6,000
499	Other Supplies & Materials	\$ 156.00	\$ -	\$ 1,000
717	Maintenance Equipment	\$ -	\$ -	\$ 500
	<b>Total Other Public Safety</b>	<b>\$ 129,419.00</b>	<b>\$ 135,375</b>	<b>\$ 144,820</b>
	<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 6,566,331.00</b>	<b>\$ 6,390,469</b>	<b>\$ 6,610,318</b>
<b>55000</b>	<b>PUBLIC HEALTH &amp; WELFARE</b>			
<b>55110</b>	<b><i>Local Health Center</i></b>			
169	Part-time Personnel	\$ -	\$ 1,728	\$ 7,380
191	Board & Committee fees	\$ 304.00	\$ 272	\$ 541
201	Social Security	\$ -	\$ 107	\$ 504
212	Medicare	\$ -	\$ 25	\$ 119
307	Communication	\$ 4,412.00	\$ 4,459	\$ 5,400
328	Janitorial Services	\$ 12,519.00	\$ 12,893	\$ 14,000
335	Maint. Repairs Buildings	\$ 13,978.00	\$ 17,496	\$ 14,112
348	Postal Charges	\$ 189.00	\$ 239	\$ 100
355	Travel	\$ 654.00	\$ -	\$ -
413	Drugs & Medical Supplies	\$ 4,726.00	\$ 3,345	\$ 3,000
435	Office Supplies	\$ 3,214.00	\$ 1,458	\$ 3,500
452	Utilities	\$ 10,318.00	\$ 14,425	\$ 15,000
599	Other Charges	\$ -	\$ 2,954	\$ 10,086
	<b>Total Local Health Center</b>	<b>\$ 50,314.00</b>	<b>\$ 59,400</b>	<b>\$ 73,742</b>
<b>55120</b>	<b><i>Rabies &amp; Animal Control</i></b>			
106	Deputy(ies)	\$ 27,665.00	\$ 28,495	\$ 29,645
108	Investigator(s)	\$ 29,412.00	\$ 30,294	\$ 31,203
196	In-Service Training	\$ -	\$ -	\$ 2,000
307	Communication	\$ 2,255.00	\$ 2,120	\$ 2,600
335	Maint. & Repairs Buildings	\$ 439.00	\$ 17	\$ 1,000
338	Maint. & Repairs Vehicles	\$ 54.00	\$ 164	\$ 1,500
355	Travel	\$ 1,484.00	\$ -	\$ 500
357	Veterinary Services	\$ -	\$ -	\$ 1,000
401	Animal Food & Supplies	\$ 205.00	\$ 238	\$ 1,000
425	Gasoline	\$ 9,193.00	\$ 9,954	\$ 11,000
451	Uniforms	\$ 700.00	\$ 832	\$ 700
452	Utilities	\$ 2,858.00	\$ 2,904	\$ 2,500
499	Other Supplies & Materials	\$ 2,393.00	\$ 1,373	\$ 3,000
718	Motor Vehicles	\$ 39,520.00	\$ -	\$ -
	<b>Total Rabies &amp; Animal Control</b>	<b>\$ 116,178.00</b>	<b>\$ 76,390</b>	<b>\$ 87,648</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>55130 Ambulance Service</b>				
105	Director	\$ 48,665.00	\$ 50,125	\$ 51,629
161	Secretary	\$ 31,216.00	\$ 32,152	\$ 33,117
164	Attendants	\$ 500,951.00	\$ 508,808	\$ 568,182
169	Part-time Personnel	\$ 84,220.00	\$ 102,400	\$ 79,005
187	Overtime Pay	\$ 253,077.00	\$ 239,458	\$ 270,564
196	In -Service Training	\$ 250.00	\$ 1,000	\$ 3,000
201	Social Security	\$ 55,451.00	\$ 57,065	\$ 62,155
204	State Retirement	\$ 66,361.00	\$ 62,955	\$ 76,840
205	Employee & Dep. Insurance	\$ 120,787.00	\$ 119,267	\$ 124,000
210	Unemployment Compensation	\$ -	\$ -	\$ 500
212	Employer Medicare	\$ 12,968.00	\$ 13,346	\$ 15,308
307	Communication	\$ 5,413.00	\$ 5,694	\$ 5,000
318	Debt Collections	\$ 50,108.00	\$ 49,046	\$ 65,000
333	Licenses	\$ 2,497.00	\$ 3,948	\$ 2,500
335	Main & Repair - Bldg	\$ 2,089.00	\$ 1,590	\$ 5,000
337	Maint & Repair-Equipment	\$ 863.00	\$ 82	\$ 2,500
338	Maint & Repair-Vehicles	\$ 22,090.00	\$ 26,665	\$ 25,000
348	Postage	\$ 2,000.00	\$ 2,000	\$ 2,000
349	Stationary and Forms	\$ 108.00	\$ -	\$ 2,500
351	Rentals	\$ 1,044.00	\$ 1,044	\$ 900
355	Travel	\$ 550.00	\$ 947	\$ 800
410	Custodial Supplies	\$ 1,602.00	\$ 1,812	\$ 2,500
412	Diesel Fuel	\$ 54,952.00	\$ 55,612	\$ 58,000
413	Drugs & Medical Supplies	\$ 54,063.00	\$ 54,610	\$ 55,000
425	Gasoline	\$ 1,126.00	\$ 1,273	\$ 2,000
435	Office Supplies	\$ 1,061.00	\$ 2,065	\$ 3,000
451	Uniforms	\$ 1,208.00	\$ 1,504	\$ 3,000
452	Utilities	\$ 7,401.00	\$ 8,309	\$ 12,000
499	Other Supplies and Materials	\$ -	\$ -	\$ 16,000
502	Building & Contents Insurance	\$ 670.00	\$ 661	\$ 712
511	Vehicle Insurance	\$ 27,867.00	\$ 30,005	\$ 34,643
708	Communication	\$ 572.00	\$ 2,135	\$ 2,000
709	Data Processing Equipment	\$ 123.00	\$ 5,459	\$ 6,000
711	Furniture and Fixtures	\$ -	\$ 1,640	\$ 2,000
718	Motor Vehicles	\$ 17.00	\$ 119,915	\$ -
<b>Total Ambulance Service</b>		<b>\$ 1,411,370.00</b>	<b>\$ 1,562,591</b>	<b>\$ 1,592,355</b>
<b>55160 Dental Health Program</b>				
131	Medical Personnel	\$ 123,635.00	\$ 133,857	\$ 140,747
133	Paraprofessional	\$ 24,727.00	\$ 25,469	\$ 25,728
162	Clerical Personnel	\$ 43,322.00	\$ 31,347	\$ 31,625
186	Longevity Pay	\$ 2,500.00	\$ 3,600	\$ 3,800
201	Social Security	\$ 11,393.00	\$ 11,260	\$ 12,519
204	State Retirement	\$ 14,921.00	\$ 14,018	\$ 14,861
205	Employee Insurance	\$ 27,593.00	\$ 22,716	\$ 28,672
212	Employer Medicare	\$ 2,700.00	\$ 2,678	\$ 4,051
299	Other Fringe Benefits	\$ 2,709.00	\$ 2,495	\$ 5,297
355	Travel	\$ 471.00	\$ 1,714	\$ 4,700
413	Drugs & Medical Supplies	\$ 16,269.00	\$ 8,500	\$ 19,000
<b>Total Dental Health Prog.</b>		<b>\$ 270,240.00</b>	<b>\$ 257,653</b>	<b>\$ 291,000</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
55180	<i>Crippled Children's Services</i>			
309	Cont.. With Govt. Agencies	\$ 2,216.00	\$ 2,216	\$ 2,216
	<b>Total Crippled Children's Services</b>	<b>\$ 2,216.00</b>	<b>\$ 2,216</b>	<b>\$ 2,216</b>
55190	<i>Other Local Health Services</i>			
310	Cont.. With Other Pub. Agency	\$ 1,534.00	\$ 1,534	\$ 1,534
	<b>Total Other Local Health Services</b>	<b>\$ 1,534.00</b>	<b>\$ 1,534</b>	<b>\$ 1,534</b>
55390	<i>Appropriation to State</i>			
309	Cont.. With Gov. Agencies	\$ 25,761.00	\$ 13,761	\$ 25,761
	<b>Total Apportion to State</b>	<b>\$ 25,761.00</b>	<b>\$ 13,761</b>	<b>\$ 25,761</b>
55520	<i>Aid to Dependent Children</i>			
499	Other Supplies & Materials	\$ 2,048.00	\$ 805	\$ 2,750
	<b>Total Aid to Dependent Children</b>	<b>\$ 2,048.00</b>	<b>\$ 805</b>	<b>\$ 2,750</b>
55590	<i>Other Local Welfare Services</i>			
316	Contributions	\$ 26,575.00	\$ 9,138	\$ 7,500
	<b>Total Other Local Welfare Services</b>	<b>\$ 26,575.00</b>	<b>\$ 9,138</b>	<b>\$ 7,500</b>
55720	<i>Sanitation Education (Grant for 14-15 \$43,100)</i>			
141	Foreman	\$ 31,229.00	\$ 32,166	\$ 33,131
201	Social Security	\$ 1,917.00	\$ 1,976	\$ 2,055
204	State Retirement	\$ 2,533.00	\$ 2,609	\$ 2,868
205	Employee Insurance	\$ 6,898.00	\$ 7,185	\$ 7,520
212	Employee Medicare	\$ 448.00	\$ 462	\$ 481
338	Maintenance/Repairs of Vehicles	\$ 1,542.00	\$ 18	\$ 500
451	Uniforms	\$ -	\$ 200	\$ 200
499	Other Supplies & Materials	\$ 2,324.00	\$ 2,624	\$ 500
599	Other Charges- Edu. Mat.	\$ 2,009.00	\$ 5,628	\$ 8,600
	<b>Total Sanitation Education</b>	<b>\$ 48,900.00</b>	<b>\$ 52,868</b>	<b>\$ 55,855</b>
	<b>TOTAL PUBLIC HEALTH CARE</b>	<b>\$ 1,955,136.00</b>	<b>\$ 2,036,356</b>	<b>\$ 2,140,361</b>
56000	<b>SOCIAL, CULTURAL, AND RECREATIONAL SERVICES</b>			
56300	<i>Senior Citizens Assistance</i>			
339	Matching Share	\$ 11,925.00	\$ 11,925	\$ 11,925
	<b>Total Senior Citizens Assistance</b>	<b>\$ 11,925.00</b>	<b>\$ 11,925</b>	<b>\$ 11,925</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>56500</b>	<b><i>Libraries</i></b>			
103	Assistants	\$ 47,496.00	\$ 48,921	\$ 52,027
105	Supervisor/Director	\$ 32,153.00	\$ 33,118	\$ 34,112
129	Librarian	\$ 17,527.00	\$ 19,037	\$ 19,866
169	Part-Time Personnel	\$ 8,656.00	\$ 8,694	\$ 7,631
201	Social Security	\$ 6,515.00	\$ 6,736	\$ 7,046
204	State Retirement	\$ 6,468.00	\$ 6,816	\$ 8,364
205	Employee Insurance	\$ 20,695.00	\$ 21,554	\$ 21,544
212	Employee Medicare	\$ 1,524.00	\$ 1,575	\$ 1,648
307	Communication	\$ 2,250.00	\$ 2,955	\$ 4,200
328	Janitorial Services	\$ 4,800.00	\$ 4,800	\$ 4,800
335	Maint. & Repairs Buildings	\$ 963.00	\$ 5,746	\$ 8,000
337	Maint & Repair-Office Equip	\$ 159.00	\$ -	\$ 500
355	Travel	\$ -	\$ 517	\$ 500
432	Library Books /Media	\$ 16,109.00	\$ 13,669	\$ 20,000
435	Office Supplies	\$ 919.00	\$ -	\$ -
452	Utilities	\$ 9,227.00	\$ 10,636	\$ 10,500
499	Other Supplies & Materials	\$ 1,042.00	\$ 417	\$ 600
599	Other Charges	\$ 989.00	\$ 813	\$ 2,900
709	Data Processing Equip.	\$ 2,150.00	\$ 2,632	\$ 2,150
712	Heating & Air Conditioning Equip.	\$ 2,108.00	\$ -	\$ -

**Total Libraries**

\$ 181,750 \$ 188,635 \$ 206,388

**TOTAL SOCIAL, CULTURAL, AND RECREATIONAL SERVICES**

\$ 193,675 \$ 200,559 \$ 218,313

**57000 AGRICULTURE AND NATURAL RESOURCES**

**57100 *Agriculture Extension Service***

191	Board & Comm. Mem. Fees	\$ 1,206.00	\$ 1,170	\$ 1,810
307	Communication	\$ 6,280.00	\$ 4,627	\$ 5,800
309	Cont.. With Govt. Agencies	\$ 84,004.00	\$ 86,629	\$ 89,334
316	Contributions	\$ 1,000.00	\$ 2,000	\$ 2,000
320	Dues & Memberships	\$ 486.00	\$ 480	\$ 500
335	Maint & Repairs Buildings	\$ 2,531.00	\$ 2,858	\$ 2,400
351	Rentals	\$ 12,969.00	\$ 12,798	\$ 12,984
355	Travel	\$ 5,483.00	\$ 6,158	\$ 8,000
399	Other Contracted Services	\$ 1,500.00	\$ 1,452	\$ 1,500
410	Custodial Supplies	\$ 350.00	\$ 622	\$ 350
452	Utilities	\$ 4,734.00	\$ 5,193	\$ 5,200
719	Office Equipment	\$ 2,999.00	\$ 2,331	\$ 5,000

**Total Agricultural Extension Service**

\$ 123,542.00 \$ 126,318 \$ 134,878

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>57500 Soil Conservation</b>				
161	Secretary	\$ 27,574.00	\$ 28,401	\$ 29,254
163	Educational Assistants	\$ 29,759.00	\$ 30,652	\$ 31,572
320	Dues & Memberships	\$ -	\$ -	\$ 520
351	Rentals	\$ 2,028.00	\$ 2,028	\$ 2,200
355	Travel	\$ -	\$ -	\$ 2,100
435	Office Supplies	\$ 54.00	\$ 98	\$ 500
<b>Total Soil Conservation</b>		<b>\$ 59,415.00</b>	<b>\$ 61,179</b>	<b>\$ 66,146</b>
<b>TOTAL AGRICULTURE AND NATURAL RESOURCES</b>		<b>\$ 182,957.00</b>	<b>\$ 187,497</b>	<b>\$ 201,024</b>
<b>58000 OTHER GENERAL GOVT.</b>				
<b>58120 Industrial Development</b>				
321	Engineering Services	\$ -	\$ -	\$ 500
452	Utilities	\$ 1,220.00	\$ 1,113	\$ 1,230
<b>Total Industrial Development</b>		<b>\$ 1,220.00</b>	<b>\$ 1,113</b>	<b>\$ 1,730</b>
<b>58220 Airport</b>				
105	Supervisor/Director	\$ 31,422.00	\$ 37,080	\$ 38,193
168	Temporary Personnel	\$ 28,464.00	\$ 3,375	\$ -
169	Part Time	\$ -	\$ 23,844	\$ 27,966
196	Inservice Training	\$ 225.00	\$ -	\$ 800
302	Advertising	\$ 60.00	\$ -	\$ 300
307	Communication	\$ 5,828.00	\$ 6,383	\$ 6,000
335	Maint & Repairs Buildings	\$ 9,554.00	\$ 23,811	\$ 15,000
355	Travel	\$ 693.00	\$ 1,154	\$ 800
399	Other Contracted Services	\$ -	\$ -	\$ 2,940
410	Custodial Supplies	\$ 359.00	\$ 143	\$ 400
412	Diesel	\$ 69.00	\$ 1,972	\$ 2,500
425	Gasoline	\$ 228,095.00	\$ 156,789	\$ 185,000
435	Office Supplies	\$ 1,444.00	\$ 1,567	\$ 4,000
446	Tools	\$ 65.00	\$ 100	\$ 550
451	Uniforms	\$ -	\$ 185	\$ -
452	Utilities	\$ 16,741.00	\$ 21,271	\$ 20,400
506	Liability Insurance	\$ 5,528.00	\$ 5,479	\$ 8,634
590	Transfers to Other Funds	\$ -	\$ 32,760	\$ 32,760
733	Solid Waste Equipment	\$ -	\$ 1,000	\$ -
<b>Total Airport</b>		<b>\$ 328,547.00</b>	<b>\$ 316,912</b>	<b>\$ 346,243</b>
<b>58300 Veteran's Services</b>				
105	Supervisor/Director	\$ 800.00	\$ 9,160	\$ 10,185
307	Communication	\$ 992.00	\$ 1,413	\$ 1,400
355	Travel	\$ 827.00	\$ 718	\$ 1,500
435	Office Supplies	\$ 3,248.00	\$ 2,351	\$ 2,500
719	Office Equipment	\$ -	\$ 498	\$ -
<b>Total Veterans Services</b>		<b>\$ 5,867.00</b>	<b>\$ 14,140</b>	<b>\$ 15,585</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>58400</b>	<b><i>Other Charges</i></b>			
501	Boiler Insurance	\$ -	\$ 50	\$ 777
506	Liability Insurance	\$ 67,402.00	\$ 67,672	\$ 76,710
508	Premiums on Corp. Bonds	\$ 14,201.00	\$ 14,168	\$ 28,000
510	Trustee's Commission	\$ 188,483.00	\$ 195,248	\$ 180,000
540	Tax Relief Program	\$ 34,214.00	\$ 33,902	\$ 36,000
	<b>Total Other Charges</b>	<b>\$ 304,300.00</b>	<b>\$ 311,040</b>	<b>\$ 321,487</b>
<b>58500</b>	<b><i>Contributions to Other Agencies</i></b>			
310	Cont. With Other Pub Agency	\$ 6,800.00	\$ 6,800	\$ 6,800
316	Contributions	\$ 40,186.00	\$ 40,186	\$ 44,262
	<b>Total Contributions To Other Agencies</b>	<b>\$ 46,986.00</b>	<b>\$ 46,986</b>	<b>\$ 51,062</b>
<b>58600</b>	<b><i>Employee Benefits</i></b>			
186	Longevity Pay	\$ 82,200.00	\$ 92,300	\$ 97,700
201	Social Security	\$ 321,075.00	\$ 331,360	\$ 369,525
204	State Retirement	\$ 405,759.00	\$ 415,843	\$ 414,123
205	Employee Insurance	\$ 308,204.00	\$ 359,789	\$ 388,946
210	Unemployment Comp.	\$ 1,586.00	\$ 337	\$ 27,000
212	Employer Medicare	\$ 76,153.00	\$ 78,211	\$ 86,422
340	Medical and Dental Services	\$ 3,670.00	\$ 3,570	\$ 4,320
513	Workman's Comp Ins	\$ 365,458.00	\$ 303,127	\$ 365,000
	<b>Total Employee Benefits</b>	<b>\$ 1,564,105.00</b>	<b>\$ 1,584,536</b>	<b>\$ 1,753,036</b>
<b>58900</b>	<b><i>Miscellaneous</i></b>			
499	Other Supplies & Materials	\$ 120.00	\$ 20	\$ 500
509	Refunds	\$ 4,792.00	\$ 5,152	\$ 500
599	Other Charges	\$ 50,000.00	\$ -	\$ -
	<b>Total Miscellaneous</b>	<b>\$ 54,912</b>	<b>\$ 5,172</b>	<b>\$ 1,000</b>
<b>TOTAL OTHER GENERAL GOVT.</b>		<b>\$ 2,305,937.00</b>	<b>\$ 2,279,900</b>	<b>\$ 2,490,143</b>
<b>80000</b>	<b><i>Debt Service</i></b>			
82200	<b><i>Interest on Debt</i></b>			
82210	<b><i>General Government</i></b>			
604	Interest on Notes	\$ 8,940.00	\$ 5,318	\$ 20,000
	<b>Total Interest on Debt</b>	<b>\$ 8,940.00</b>	<b>\$ 5,318</b>	<b>\$ 20,000</b>
82300	<b><i>Other Debt Service</i></b>			
605	Underwriter's Discount	\$ 6,135.00	\$ -	\$ -
606	Other Debt Issuance Charges	\$ 5,927.00	\$ -	\$ -
	<b>Total Other Debt Service</b>	<b>\$ 12,062</b>	<b>\$ -</b>	<b>\$ -</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
	<b>TOTAL EXPENDITURES</b>	\$ 13,974,643	\$ 14,005,428	\$ 14,786,127
	<b>Excess of Revenue over (Under) Expenditures</b>	875,850	294,495	(241,024)
	<b>OTHER FINANCING SOURCES</b>			
	Notes Issued	\$ -	\$ -	\$ -
	Capital Leases Issued	\$ -	\$ -	\$ -
	Bonds Issued	\$ 545,000	\$ 297,962	\$ -
	Premiums on Debt Issued	\$ 19,827	\$ -	\$ -
	Insurance Recovery	\$ -	\$ 2,594	\$ -
	Operating Transfers - In	\$ -	\$ -	\$ -
	Operating Transfers - Out	\$ (32,670)	\$ -	\$ -
	<b>Total Other Financing Sources</b>	\$ 532,157	\$ 300,556	\$ -
	<b>Excess of Revenue and Other Sources over (Under) Expenditures</b>	1,408,007	595,051	(241,024)
	<b>Beginning Fund Balance July 1</b>	\$ 1,873,238	\$ 3,281,739	\$ 3,876,790
	<b>Estimated Ending Fund Balance June 30</b>	\$ 3,281,245	\$ 3,876,790	\$ 3,635,766

## **Fund 116**

Fayette County, Tennessee  
Solid Waste/Sanitation Fund 116  
Statement of Proposed Operations  
Fiscal Year Ending June 30, 2015

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>REVENUES</b>				
<b>43000</b>	<b>CHARGES FOR CURRENT SERVICES</b>			
43114	Solid Waste Disposal Fee	\$ 395,942	\$ 358,958	\$ 300,000
	Total Charges For Current Services	<u>\$ 395,942</u>	<u>\$ 358,958</u>	<u>\$ 300,000</u>
<b>OTHER LOCAL REVENUES</b>				
44110	Investment Income	\$ 68,435	\$ 64,758	\$ 75,000
44145	Sale of Recycled Materials	\$ 133,986	\$ 153,131	\$ 185,000
44170	Miscellaneous Refunds	\$ 29,443	\$ 38,179	\$ -
44530	Sale Of Equipment	\$ 31,600	\$ -	\$ 5,000
	<b>TOTAL OTHER LOCAL REV.</b>	<u>\$ 263,464</u>	<u>\$ 256,068</u>	<u>\$ 265,000</u>
<b>STATE OF TENNESSEE</b>				
46170	Solid Waste Grants	\$ -	\$ -	\$ 10,000
46851	State Revenue Sharing - TVA	\$ 334,000	\$ 314,000	\$ 315,000
46980	Other State Grants	\$ -	\$ -	\$ 1,000
	<b>TOTAL STATE OF TN.</b>	<u>\$ 334,000</u>	<u>\$ 314,000</u>	<u>\$ 326,000</u>
	Total Revenues	<u>\$ 993,406</u>	<u>\$ 929,026</u>	<u>\$ 891,000</u>
	Other Sources			
49200	Note Proceeds	\$ -	\$ -	\$ -
	Total Revenues and Other Sources	<u>\$ 993,406</u>	<u>\$ 929,026</u>	<u>\$ 891,000</u>
<b>EXPENDITURES</b>				
55000	Public Health and Welfare			
55732	Convenience Centers			
314	Contracts With Public Carriers	\$ 360,859	\$ 335,239	\$ 260,000
	Total Convenience Centers	<u>\$ 360,859</u>	<u>\$ 335,239</u>	<u>\$ 260,000</u>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
55754	Landfill Operation & Maintenance			
105	Supervisor/Director	\$ 53,097	\$ 54,690	\$ 56,331
119	Accountants/Bookkeepers	\$ 29,604	\$ 30,992	\$ 33,117
144	Equipment Operators-Heavy	\$ 134,869	\$ 138,484	\$ 146,106
168	Temporary Personnel	\$ 26,138	\$ 13,997	\$ 27,000
186	Longevity Pay	\$ 4,500	\$ 3,500	\$ 4,000
187	Overtime Pay	\$ 15,745	\$ 19,259	\$ 10,508
191	Board & Committee Member Fees	\$ 403	\$ 346	\$ -
196	In-Service Training	\$ 1,499	\$ 1,020	\$ 1,700
201	Social Security	\$ 15,733	\$ 16,021	\$ 16,693
204	State Retirement	\$ 18,744	\$ 19,412	\$ 20,688
205	Employee & Dependent Insurance	\$ 41,760	\$ 43,108	\$ 37,800
210	Unemployment Compensation	\$ -	\$ -	\$ 500
212	Employer Medicare	\$ 4,326	\$ 3,747	\$ 4,591
307	Communication	\$ 5,163	\$ 4,703	\$ 4,100
308	Consultants	\$ -	\$ 1,500	\$ 1,500
309	Contracts with Gov Agencies	\$ 28,908	\$ 39,066	\$ -
317	Data Processing Services	\$ 5,500	\$ 6,267	\$ 6,000
322	Evaluating & Testing	\$ 6,000	\$ 5,755	\$ 6,000
332	Legal Notices	\$ 900	\$ 368	\$ -
333	License	\$ 5,800	\$ 5,126	\$ 6,100
335	Maint. & Repairs Building	\$ -	\$ -	\$ -
336	Maint. & Repairs Equipment	\$ 1,369	\$ 5,647	\$ 6,500
355	Travel	\$ 1,300	\$ 346	\$ 1,000
399	Other Contracted Services	\$ -	\$ -	\$ 300
412	Diesel Fuel	\$ 9,999	\$ 11,932	\$ 10,000
418	Equipment & Machinery Parts	\$ 18,250	\$ 24,558	\$ 30,250
425	Gasoline	\$ 18,099	\$ 16,725	\$ 20,100
433	Lubricants	\$ 1,200	\$ 220	\$ 1,200
450	Tires & Tubes	\$ 3,478	\$ 4,310	\$ 4,600
452	Utilities	\$ 9,766	\$ 10,307	\$ 9,300
457	In-Service Staff Development	\$ -	\$ -	\$ -
499	Other Supplies & Materials	\$ 4,169	\$ 4,250	\$ 3,100
506	Liability Insurance	\$ 41,465	\$ 40,923	\$ 42,690
510	Trustees Commission	\$ 8,018	\$ 6,556	\$ 6,200
513	Worker's Compensation Insurance	\$ 33,403	\$ 27,015	\$ 27,626
599	Other Charges	\$ 3,899	\$ 4,674	\$ 5,900
724	Site Development	\$ -	\$ 4,226	\$ 5,000
733	Solid Waste Equipment	\$ -	\$ 20,550	\$ 50,000
<b>Total Landfill Operations</b>		<b>\$ 553,104</b>	<b>\$ 589,600</b>	<b>\$ 606,500</b>
<b>Total Expenditures</b>		<b>\$ 913,963</b>	<b>\$ 924,839</b>	<b>\$ 866,500</b>
<b>Excess of Revenue over (Under) Expenditures</b>		<b>\$ 79,443</b>	<b>\$ 4,187</b>	<b>\$ 24,500</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
	<b>OTHER FINANCING SOURCES</b>			
	Notes Issued	\$ -	\$ -	\$ -
	Capital Leases Issued	\$ -	\$ -	\$ -
	Bonds Issued	\$ -	\$ -	\$ -
	Premiums on Debt Issued	\$ -	\$ -	\$ -
	Insurance Recovery	\$ -	\$ 750	\$ -
	Operating Transfers - In	\$ -	\$ -	\$ -
	Operating Transfers - Out	\$ -	\$ -	\$ -
	<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 750</b>	<b>\$ -</b>
	<b>Excess of Revenue and Other Sources Over (Under) Expend</b>	<b>\$ 79,443</b>	<b>\$ 4,937</b>	<b>\$ 24,500</b>
	<b>Beginning Fund Balance -July 1</b>	<b>\$ 32,364</b>	<b>\$ 111,807</b>	<b>\$ 116,744</b>
	<b>Ending Fund Balance June 30</b>	<b>\$ 111,807</b>	<b>\$ 116,744</b>	<b>\$ 141,244</b>

## **Fund 122**

FAYETTE COUNTY, TENNESSEE  
 DRUG FUND 122  
 STATEMENT OF PROPOSED OPERATIONS  
 FOR THE FISCAL YEAR ENDING JUNE 30,2015

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>REVENUES</b>				
42000	<b>FINES, FORFEITURES, &amp; PENALTIES</b>			
42200	<i>Criminal Court</i>			
42340	Gen Sess. - Drug Cntrl. Fines	\$ 950	\$ 1,235	\$ 1,000
42341	Gen Sess. - Drug Court Fees	\$ 1,770	\$ -	\$ 2,000
42910	Proceeds from Confiscated Property	\$ 39,377	\$ 32,183	\$ 30,000
44000	<b>OTHER LOCAL REVENUES</b>			
44100	<i>Recurring Items</i>			
44170	Miscellaneous Refunds	\$ -	\$ 13,061	\$ -
<b>Total Revenue</b>		\$ 42,096	\$ 46,479	\$ 33,000
<b>EXPENDITURES</b>				
54000	<b>PUBLIC SAFETY</b>			
54150	<i>Drug Enforcement</i>			
196	Training	\$ 195	\$ -	\$ 1,000
307	Communication	\$ 10,246	\$ 7,423	\$ 10,000
316	Contributions	\$ 1,494	\$ 410	\$ 2,000
319	Confidential Drug Enforcement	\$ 6,000	\$ 7,500	\$ 10,500
355	Travel	\$ -	\$ -	\$ 3,000
357	Veternary Services	\$ 1,111	\$ 1,134	\$ 3,000
401	Animal Food and Supplies	\$ -	\$ 354	\$ 5,000
429	Instructional Supplies	\$ -	\$ -	\$ 5,000
431	Law Enforcement Supplies	\$ -	\$ -	\$ 10,000
451	Uniforms	\$ 308	\$ -	\$ 2,000
510	Trustee's Commission	\$ 723	\$ 357	\$ 1,000
716	Law Enforcement Equip.	\$ -	\$ 799	\$ 20,000
718	Motor Vehicles	\$ -	\$ 27,847	\$ 60,000
790	Other Equip	\$ 58,235	\$ 26,412	\$ 15,000
<b>Total Drug Enforcement</b>		\$ 78,312	\$ 72,236	\$ 147,500
<b>Total Expenditures</b>		\$ 78,312	\$ 72,236	\$ 147,500

<b>Excess of Revenues Over (Under) Expenditur</b>	<b>\$ (36,215)</b>	<b>\$ (25,756)</b>	<b>\$ (114,500)</b>
<b>Transfers In (Auditor's Adjustment)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Bal. July 1</b>	<b>\$ 176,586</b>	<b>\$ 140,371</b>	<b>\$ 114,614</b>
<b>Ending Fund Bal. June 30</b>	<b>\$ 140,371</b>	<b>\$ 114,614</b>	<b>\$ 114</b>

Account	Balance	Debit	Credit	Balance
0001	176,586	0	0	176,586
0002	0	0	0	0
0003	0	0	0	0
0004	0	0	0	0
0005	0	0	0	0
0006	0	0	0	0
0007	0	0	0	0
0008	0	0	0	0
0009	0	0	0	0
0010	0	0	0	0
0011	0	0	0	0
0012	0	0	0	0
0013	0	0	0	0
0014	0	0	0	0
0015	0	0	0	0
0016	0	0	0	0
0017	0	0	0	0
0018	0	0	0	0
0019	0	0	0	0
0020	0	0	0	0
0021	0	0	0	0
0022	0	0	0	0
0023	0	0	0	0
0024	0	0	0	0
0025	0	0	0	0
0026	0	0	0	0
0027	0	0	0	0
0028	0	0	0	0
0029	0	0	0	0
0030	0	0	0	0
0031	0	0	0	0
0032	0	0	0	0
0033	0	0	0	0
0034	0	0	0	0
0035	0	0	0	0
0036	0	0	0	0
0037	0	0	0	0
0038	0	0	0	0
0039	0	0	0	0
0040	0	0	0	0
0041	0	0	0	0
0042	0	0	0	0
0043	0	0	0	0
0044	0	0	0	0
0045	0	0	0	0
0046	0	0	0	0
0047	0	0	0	0
0048	0	0	0	0
0049	0	0	0	0
0050	0	0	0	0
0051	0	0	0	0
0052	0	0	0	0
0053	0	0	0	0
0054	0	0	0	0
0055	0	0	0	0
0056	0	0	0	0
0057	0	0	0	0
0058	0	0	0	0
0059	0	0	0	0
0060	0	0	0	0
0061	0	0	0	0
0062	0	0	0	0
0063	0	0	0	0
0064	0	0	0	0
0065	0	0	0	0
0066	0	0	0	0
0067	0	0	0	0
0068	0	0	0	0
0069	0	0	0	0
0070	0	0	0	0
0071	0	0	0	0
0072	0	0	0	0
0073	0	0	0	0
0074	0	0	0	0
0075	0	0	0	0
0076	0	0	0	0
0077	0	0	0	0
0078	0	0	0	0
0079	0	0	0	0
0080	0	0	0	0
0081	0	0	0	0
0082	0	0	0	0
0083	0	0	0	0
0084	0	0	0	0
0085	0	0	0	0
0086	0	0	0	0
0087	0	0	0	0
0088	0	0	0	0
0089	0	0	0	0
0090	0	0	0	0
0091	0	0	0	0
0092	0	0	0	0
0093	0	0	0	0
0094	0	0	0	0
0095	0	0	0	0
0096	0	0	0	0
0097	0	0	0	0
0098	0	0	0	0
0099	0	0	0	0
0100	0	0	0	0

Account	Balance	Debit	Credit	Balance
0001	176,586	0	0	176,586
0002	0	0	0	0
0003	0	0	0	0
0004	0	0	0	0
0005	0	0	0	0
0006	0	0	0	0
0007	0	0	0	0
0008	0	0	0	0
0009	0	0	0	0
0010	0	0	0	0
0011	0	0	0	0
0012	0	0	0	0
0013	0	0	0	0
0014	0	0	0	0
0015	0	0	0	0
0016	0	0	0	0
0017	0	0	0	0
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0019	0	0	0	0
0020	0	0	0	0
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0023	0	0	0	0
0024	0	0	0	0
0025	0	0	0	0
0026	0	0	0	0
0027	0	0	0	0
0028	0	0	0	0
0029	0	0	0	0
0030	0	0	0	0
0031	0	0	0	0
0032	0	0	0	0
0033	0	0	0	0
0034	0	0	0	0
0035	0	0	0	0
0036	0	0	0	0
0037	0	0	0	0
0038	0	0	0	0
0039	0	0	0	0
0040	0	0	0	0
0041	0	0	0	0
0042	0	0	0	0
0043	0	0	0	0
0044	0	0	0	0
0045	0	0	0	0
0046	0	0	0	0
0047	0	0	0	0
0048	0	0	0	0
0049	0	0	0	0
0050	0	0	0	0
0051	0	0	0	0
0052	0	0	0	0
0053	0	0	0	0
0054	0	0	0	0
0055	0	0	0	0
0056	0	0	0	0
0057	0	0	0	0
0058	0	0	0	0
0059	0	0	0	0
0060	0	0	0	0
0061	0	0	0	0
0062	0	0	0	0
0063	0	0	0	0
0064	0	0	0	0
0065	0	0	0	0
0066	0	0	0	0
0067	0	0	0	0
0068	0	0	0	0
0069	0	0	0	0
0070	0	0	0	0
0071	0	0	0	0
0072	0	0	0	0
0073	0	0	0	0
0074	0	0	0	0
0075	0	0	0	0
0076	0	0	0	0
0077	0	0	0	0
0078	0	0	0	0
0079	0	0	0	0
0080	0	0	0	0
0081	0	0	0	0
0082	0	0	0	0
0083	0	0	0	0
0084	0	0	0	0
0085	0	0	0	0
0086	0	0	0	0
0087	0	0	0	0
0088	0	0	0	0
0089	0	0	0	0
0090	0	0	0	0
0091	0	0	0	0
0092	0	0	0	0
0093	0	0	0	0
0094	0	0	0	0
0095	0	0	0	0
0096	0	0	0	0
0097	0	0	0	0
0098	0	0	0	0
0099	0	0	0	0
0100	0	0	0	0

## Fund 125

FAYETTE COUNTY, TENNESSEE  
ADEQUATE FACILITIES TAX FUND 125  
STATEMENT OF PROPOSED OPERATIONS  
FOR THE FISCAL YEAR ENDING JUNE 30,2015

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>REVENUES</b>				
40000	<b>LOCAL TAXES</b>			
40200	<i>County Local Option Taxes</i>			
40285	Adequate Facilities/Development Tax	\$ 523,019	\$ 391,689	\$ 250,000
<b>Total Revenue</b>		<b>\$ 523,019</b>	<b>\$ 391,689</b>	<b>\$ 250,000</b>
<b>EXPENDITURES</b>				
58000	<b>OTHER OPERATIONS</b>			
58400	<i>Other Charges</i>			
509	Refunds	\$ 5,065	\$ 4,795	\$ 5,000
510	Trustee's Commission	\$ 5,230	\$ 3,917	\$ 5,000
<b>Total Adequate Facilities Tax Expenditures</b>		<b>\$ 10,295</b>	<b>\$ 8,712</b>	<b>\$ 10,000</b>
99000	<b>OTHER USES</b>			
99100	<i>Transfers Out</i>	\$ 217,554	\$ 479,809	\$ 380,000
<b>Total Transfers Out</b>		<b>\$ 217,554</b>	<b>\$ 479,809</b>	<b>\$ 380,000</b>
<b>Total Expenditures</b>		<b>\$ 227,849</b>	<b>\$ 488,521</b>	<b>\$ 390,000</b>
<b>Excess of Revenues Over (Under) Expenditures</b>		<b>\$ 295,170</b>	<b>\$ (96,832)</b>	<b>\$ (140,000)</b>
<b>Beginning Fund Bal. July 1</b>		<b>\$ 184,639</b>	<b>\$ 479,809</b>	<b>\$ 382,977</b>
<b>Ending Fund Bal. June 30</b>		<b>\$ 479,809</b>	<b>\$ 382,977</b>	<b>\$ 242,977</b>

## **Fund 131**

FAYETTE COUNTY, TENNESSEE  
HIGHWAY/PUBLIC WORKS 131  
STATEMENT OF PROPOSED OPERATIONS  
FOR THE FISCAL YEAR ENDING JUNE 30,2015

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>REVENUES</b>				
<b>40000 LOCAL TAXES</b>				
<b>40100 County Property Taxes</b>				
40110	Current Property Taxes	\$ 652,392	\$ 669,649	\$ 651,172
40120	Trustee's Collections-Prior Year	\$ 21,251	\$ 19,840	\$ 22,000
40130	Circuit/Clerk & Master-Prior Year	\$ 20,752	\$ 17,697	\$ 25,000
40140	Interest and Penalty	\$ 3,940	\$ 3,793	\$ 3,000
40150	Pick-up Taxes	\$ 507	\$ 564	\$ -
40162	Payments in Lieu of Taxes-Local Utilities	\$ 380	\$ -	\$ 500
40163	Payments in Lieu of Taxes-Other	\$ 3,817	\$ 2,969	\$ 1,500
40210	Local Option Sales Tax	\$ 521,092	\$ 446,261	\$ 553,930
40240	Wheel Tax	\$ 731,713	\$ 739,033	\$ 765,000
40285	Adequate Facilities Tax	\$ -	\$ 373,668	\$ 126,667
<b>TOTAL LOCAL TAXES</b>		<b>\$ 1,955,844.00</b>	<b>\$ 2,273,474.69</b>	<b>\$ 2,148,769.00</b>
<b>44000 OTHER LOCAL REVENUES</b>				
<b>44100 Recurring Items</b>				
44145	Sale Of Recycled Materials	\$ -	\$ -	\$ 1,000
44170	Miscellaneous Refunds	\$ -	\$ -	\$ 500
<b>44500 Nonrecurring Items</b>				
44530	Sale Of Equipment	\$ 45,750	\$ -	\$ 20,000
44570	Contributions and Gifts	\$ 18,000	\$ 23,650	\$ 15,000
<b>Total Other Local Revenues</b>		<b>\$ 63,750.00</b>	<b>\$ 23,650.00</b>	<b>\$ 36,500.00</b>
<b>46000 STATE OF TENNESSEE</b>				
<b>46400 Public Works Grants</b>				
46410	Bridge Program	\$ 501,700	\$ 259,593	\$ 735,000
46420	State Aid Program	\$ -	\$ 54,274	\$ -
<b>46800 Other State Revenues</b>				
46920	Gasoline and Motor Fuel Tax	\$ 2,030,351	\$ 2,048,442	\$ 2,000,000
46930	Petroleum Special Tax	\$ 27,717	\$ 27,717	\$ 28,000
<b>Total State of Tennessee</b>		<b>\$ 2,559,768.00</b>	<b>\$ 2,390,025.87</b>	<b>\$ 2,763,000.00</b>
<b>47000 Federal Government</b>				
<b>47100 Federal Through State</b>				
47230	Disaster Relief	\$ 491,126	\$ 11,714	\$ -
<b>Total Federal Government</b>		<b>\$ 491,126.00</b>	<b>\$ 11,713.74</b>	<b>\$ -</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>49000 OTHER SOURCES (NON-REVENUE)</b>				
49200	Notes Issued	\$ 398,000	\$ -	\$ -
49700	Insurance Recovery	\$ 268	\$ 990	\$ -
49800	Transfers In	\$ -	\$ -	\$ -
<b>Total Other Sources</b>		\$ 398,268	\$ 990	\$ -
<b>Total Revenues</b>		\$ 5,070,488	\$ 4,698,864	\$ 4,948,269
<b>Total Revenue and Other Sources</b>		\$ 5,468,756	\$ 4,699,854	\$ 4,948,269
<b>EXPENDITURES</b>				
<b>61000 Administration</b>				
101	County Official/Administrative Officer	\$ 76,578	\$ 80,108	\$ 82,800
119	Accountants/Bookkeepers	\$ 62,430	\$ 66,232	\$ 69,584
185	Educational Incentives - Other County	\$ 4,968	\$ 3,747	\$ 4,500
191	Board and Committee Fees	\$ 6,840	\$ 6,840	\$ 6,840
196	In-Service/Staff Development	\$ 3,278	\$ 3,336	\$ 9,400
317	Data Processing Service	\$ 9,951	\$ 14,532	\$ 12,000
320	Dues and Memberships	\$ 3,699	\$ 3,699	\$ 3,800
351	Rentals	\$ 3,059	\$ 2,860	\$ 3,200
435	Office Supplies	\$ 3,756	\$ 3,173	\$ 3,800
599	Other Charges	\$ 12,467	\$ 10,821	\$ 14,000
<b>Total Administration</b>		\$ 187,026	\$ 195,348	\$ 209,924
<b>62000 Highway and Bridge Maintenance</b>				
105	Supervisor/Director	\$ 144,384	\$ 149,007	\$ 153,478
141	Foremen	\$ 98,052	\$ 79,973	\$ 115,000
143	Equipment Operators (Heavy)	\$ 205,162	\$ 198,155	\$ 230,000
145	Equipment Operators (Light)	\$ 57,919	\$ 60,973	\$ 93,000
147	Truck Drivers	\$ 268,261	\$ 268,874	\$ 288,000
149	Laborers	\$ 236,411	\$ 216,977	\$ 258,000
162	Clerical Personnel	\$ 15,608	\$ -	\$ 25,327
186	Longevity Pay	\$ 33,500	\$ 27,300	\$ 27,500
187	Overtime Pay	\$ 18,364	\$ 30,601	\$ 20,000
327	Freight Expenses	\$ 179,833	\$ 108,847	\$ 115,000
399	Other Contracted Services	\$ 104,400	\$ 104,400	\$ 105,000
405	Asphalt-Liquid	\$ 33,319	\$ 47,987	\$ 40,000
409	Crushed Stone	\$ 73,277	\$ 74,988	\$ 85,000
443	Road Signs	\$ 6,052	\$ 15,825	\$ 20,000
446	Small Tools	\$ 246	\$ 199	\$ 1,500
499	Other Supplies and Materials	\$ 4,040	\$ 3,781	\$ 5,000
<b>Total</b>		\$ 1,478,828	\$ 1,387,886	\$ 1,581,805

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>63100 Operation &amp; Maintenance of Equipment</b>				
142	Mechanics	\$ 137,142	\$ 138,698	\$ 146,000
336	Maint. & Repairs-Equipment	\$ 7,044	\$ 11,826	\$ 12,000
412	Diesel Fuel	\$ 165,313	\$ 142,717	\$ 165,000
418	Equipment & Machinery Parts	\$ 87,843	\$ 92,239	\$ 95,000
424	Garage Supplies	\$ 3,091	\$ 4,797	\$ 5,000
425	Gasoline	\$ 53,962	\$ 51,179	\$ 64,000
433	Lubricants	\$ 9,545	\$ 12,785	\$ 16,000
446	Small Tools	\$ 1,789	\$ 942	\$ 2,000
450	Tires & Tubes	\$ 32,105	\$ 33,576	\$ 36,000
499	Other Supplies and Materials	\$ 4,799	\$ 4,596	\$ 6,000
799	Other Capital Outlay	\$ 4,678	\$ 10,622	\$ 20,000
<b>Total</b>		<b>\$ 507,311</b>	<b>\$ 503,977</b>	<b>\$ 567,000</b>
<b>65000 Other Charges</b>				
307	Communication	\$ 6,667	\$ 9,778	\$ 11,000
452	Utilities	\$ 17,513	\$ 19,946	\$ 20,000
506	Liability Insurance	\$ 134,556	\$ 131,796	\$ 136,000
508	Premiums on Surety Bonds	\$ 1,495	\$ -	\$ 1,500
510	Trustee's Commission	\$ 44,768	\$ 46,635	\$ 47,000
515	Liability Claims	\$ 500	\$ 500	\$ 1,500
536	Hazardous Waste Cleanup	\$ 91,046	\$ -	\$ -
<b>Total</b>		<b>\$ 296,545</b>	<b>\$ 208,655</b>	<b>\$ 217,000</b>
<b>66000 Employee Benefits</b>				
201	Social Security	\$ 101,970	\$ 99,887	\$ 117,000
204	State Retirement	\$ 107,621	\$ 102,971	\$ 112,000
205	Employee/Depend. Ins.	\$ 268,138	\$ 259,399	\$ 316,000
210	Unemployment Comp.	\$ -	\$ 2,750	\$ 1,000
322	Evaluation and Testing	\$ 965	\$ 1,253	\$ 1,500
513	Worker's Comp. Insurance	\$ 139,484	\$ 143,252	\$ 150,000
<b>Total</b>		<b>\$ 618,178</b>	<b>\$ 609,512</b>	<b>\$ 697,500</b>
<b>68000 Capital Outlay</b>				
705	Bridge Construction	\$ 110,972	\$ 111,479	\$ 120,000
713	Highway Construction	\$ 224,275	\$ 172,035	\$ 200,000
726	State Aid Projects	\$ 590,403	\$ 356,150	\$ 750,000
791	Other Construction	\$ 347,669	\$ 992,283	\$ 641,580
<b>Total</b>		<b>\$ 1,273,319</b>	<b>\$ 1,631,946</b>	<b>\$ 1,711,580</b>

CODE	DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>80000</b>	<b>Debt Service</b>			
<b>82120</b>	<b>Highway &amp; Street</b>			
602	Principle on Notes	\$ 448,000	\$ -	\$ -
604	Interest on Notes	\$ 4,240	\$ -	\$ -
610	Principal on Debt	\$ 30,349	\$ -	\$ -
611	Interest on Debt	\$ 1,064	\$ -	\$ -
<b>Total</b>		\$ 483,653	\$ -	\$ -
<b>90000</b>	<b>Capital Projects</b>			
<b>91200</b>	<b>Highway &amp; Street Projects</b>			
705	Bridge Construction	\$ 415,602	\$ -	\$ -
799	Other Capital Outlay	\$ 50,519	\$ 3,794	\$ -
<b>Total</b>		\$ 466,121	\$ 3,794	\$ -
<b>Total Expenditures</b>		\$ 5,310,981	\$ 4,541,119	\$ 4,984,809
<b>Excess of Revenue Over (Under) Expenditures</b>		\$ 157,775	\$ 158,735	\$ (36,540)
<b>Est. Begin Fund Bal</b>		\$ 1,427,180	\$ 1,584,955	\$ 1,743,690
<b>Est. End Fund Bal</b>		\$ 1,584,955	\$ 1,743,690	\$ 1,707,150

## **Fund 141**

141-34556	Restricted for Education Reserves				\$ 79,259.74	Undesignated	\$ 899,764.00
	Unassigned Reserves			\$ 475,629.00	\$1,058,729.05	3% of Expenditures	\$ 731,192.00
						Fund Balance Available	\$ 168,572.00
<b>GL Account</b>	<b>Description</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget Amended</b>	<b>2013-14 Actual</b>	<b>2014-15 BOE Approved</b>	<b>change from last yr</b>	
141- -40110- - -	Current Property Tax	\$5,941,818.00	\$5,932,903.00	\$6,078,772.37	\$5,781,477.00	(\$151,426.00)	Mayor estimate
141- -40120- - -	Trustee's Collections - Prior Year	\$177,406.00	\$200,000.00	\$180,856.56	\$200,000.00	\$0.00	Mayor estimate
141- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	\$199,562.00	\$160,000.00	\$153,390.58	\$160,000.00	\$0.00	Mayor estimate
141- -40140- - -	Interest And Penalty	\$31,554.00	\$40,000.00	\$34,605.24	\$40,000.00	\$0.00	Mayor estimate
141- -40150- - -	Pick-Up Taxes	\$3,467.00	\$0.00	\$4,783.84	\$0.00	\$0.00	
141- -40163- - -	Payments In Lieu Of Taxes - Other	\$33,887.00	\$25,000.00	\$27,042.96	\$25,000.00	\$0.00	Mayor estimate
<b>Total County Property Taxes</b>		<b>\$6,387,694.00</b>	<b>\$6,357,903.00</b>	<b>\$6,479,451.55</b>	<b>\$6,206,477.00</b>	<b>(\$151,426.00)</b>	
141- -40210- - -	Local Option Sales Tax	\$2,849,985.00	\$2,816,483.00	\$2,967,909.00	\$2,967,909.00	\$151,426.00	Mayor estimate
141- -40350- - -	Interstate Telecommunications Tax	\$3,275.00	\$2,300.00	\$3,584.20	\$2,300.00	\$0.00	Mayor estimate
141-40400	<b>Total County Taxes</b>				<b>\$9,176,686.00</b>		
141-41100	Licences and Permits			<b>\$187.00</b>			
141- -41110- - -	Marriage Licenses	<b>\$2,415.00</b>	<b>\$2,750.00</b>	<b>\$2,474.50</b>	<b>\$2,750.00</b>	\$0.00	Mayor estimate
141- -43517- -EXT -	Tuition - Other - EXT	\$61,121.00	\$55,000.00	\$60,026.00	\$55,000.00	\$0.00	OES aftercare
141- -43583- - -	TBI Criminal Background Fee	\$6,060.00	\$5,700.00	\$3,882.00	\$5,000.00	(\$700.00)	last year estimate
<b>Total Education Charges</b>		<b>\$67,181.00</b>	<b>\$60,700.00</b>	<b>\$63,908.00</b>	<b>\$60,000.00</b>	<b>(\$700.00)</b>	

GL Account	Description	2012-2013 Actual	2013 2014 Budget Amended	2013-14 Actual	2014-15 BOE Approved	change from last yr	
141- -44110- - -	Interest Earned	\$0.00	\$0.00	\$6,481.29	\$0.00	\$0.00	
141- -44120- - -	Lease/Rentals	\$47,927.00	\$43,000.00	\$40,234.71	\$43,000.00	\$0.00	last year estimate
141- -44170- - -	Miscellaneous Refunds	\$6,842.00	\$0.00	\$14,346.79	\$0.00	\$0.00	
<b>Total Recurring Items</b>		<b>\$54,769.00</b>	<b>\$43,000.00</b>	<b>\$61,062.79</b>	<b>\$43,000.00</b>	\$0.00	
141- -44560- - -	Damages Recovered From Individuals	\$24,550.00	\$0.00	\$1,871.02	\$0.00	\$0.00	
141- -44570- -FEF -	Contributions & Gifts - FCEF	\$2,838.00	\$16,205.48	\$16,205.48	\$0.00	(\$16,205.48)	
141- -44570- -FWLIB	Contributions & Gifts - FWLIB	\$9,246.00	\$3,600.00	\$3,600.00	\$0.00	(\$3,600.00)	
141- -44990- - -	Other Local Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total Nonrecurring Items</b>		<b>\$36,634.00</b>	<b>\$19,805.48</b>	<b>\$21,676.50</b>	<b>\$0.00</b>	<b>(\$19,805.48)</b>	
141- -46511- - -	Basic Education Program	\$15,239,921.00	\$15,359,000.00	\$15,374,000.00	\$15,382,000.00	\$23,000.00	BEP June estimate
141- -46515- -VOL -	Early Childhood Education - VOL	\$724,244.00	\$838,779.00	\$765,171.81	\$838,779.00	\$0.00	VOL grant
141- -46530- - -	Energy Efficient School Initiative		\$15,021.00	\$12,421.00	\$0.00	(\$15,021.00)	
141- -46550- - -	Driver Education	\$13,197.00	\$0.00	\$5,655.00	\$0.00	\$0.00	
141- -46590-Bonus -	Other State Education Funds EQF				\$223,526.00	\$223,526.00	Equity funds
141- -46590- - -	Other State Education Funds		\$0.00	\$8,107.85	\$0.00	\$0.00	
141- -46590- -AE -	Other State Education Funds AE	\$17,773.00	\$0.00	\$2,113.81	\$0.00	\$0.00	
141- -46590- -CSH -	Other State Education Funds - CSH	\$85,000.00	\$85,000.00	\$83,274.93	\$0.00	(\$85,000.00)	CSH grant
141- -46590- -CTEN -	Other State Education Funds - CTEN	\$11,541.00	\$11,541.00	\$10,285.18	\$0.00	(\$11,541.00)	
141- -46590- -SSA -	Other State Education Funds - SSA	\$17,300.00	\$18,700.00	\$18,700.00	\$0.00	(\$18,700.00)	Safe School Act
141- -46590- -SSMS -	Other State Education Funds - POWS	\$9,711.00	\$9,709.00	\$9,708.65	\$0.00	(\$9,709.00)	PowerSchool
141- -46590- -TEC -	Other State Education Funds - TECH		\$187,917.00	\$187,520.00	\$0.00	(\$187,917.00)	
141- -46610- - -	Career Ladder Program	\$86,144.00	\$83,902.00	\$77,463.46	\$86,144.00	\$2,242.00	career ladder
141- -46612- - -	Career Ladder - Extended Contract	\$25,500.00	\$19,100.00	\$20,095.00	\$19,000.00	(\$100.00)	career ladder ext
<b>Total Regular Education Funds</b>		<b>\$16,230,331.00</b>	<b>\$16,628,669.00</b>	<b>\$16,574,516.69</b>	<b>\$16,549,449.00</b>	<b>(\$79,220.00)</b>	
<b>141- -46850- - -</b>	<b>Mixed Drink Tax</b>	<b>\$711.00</b>	<b>\$700.00</b>	<b>\$3,764.92</b>	<b>\$1,300.00</b>	\$600.00	Mayor estimate
141- -46980- - -	Other State Grants		\$0.00	\$0.00	\$0.00	\$0.00	

GL Account	Description	2012-2013 Actual	2013 2014 Budget Amended	2013-14 Actual	2014-15 BOE Approved	change from last yr	
141- -46980- -SSA -	Other State Grants - SSA	\$0.00	\$0.00	\$0.00		\$0.00	
141- -46990- - -	Other State Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
141- -47143- - -	Education Of The Handicapped Act	\$0.00	\$54,529.19	\$54,529.19	\$0.00	(\$54,529.19)	SpEd grant
141- -47145- - -	Special Education Preschool Grants		\$0.00	\$0.00	\$0.00	\$0.00	
141-47210	Job Training Partnership Act	\$0.00		\$32,851.12			
141- -47210- -WICC -	Job Training Partnership Act - WICC	\$343,063.00	\$375,747.00	\$248,115.69	\$375,747.00	\$0.00	WICC funds
141- -47590-AE - -	Other Federal Through State AE	\$42,470.00	\$0.00	\$6,341.42	\$0.00	\$0.00	
141-47590	ISY	\$337,107.00		\$55,436.36			
<b>Total Federal Through State</b>		<b>\$722,640.00</b>		<b>\$397,273.78</b>	<b>\$375,747.00</b>		
141- -49700- - -	Insurance Recovery	\$49,568.00	\$26,300.70	\$29,023.35	\$0.00	(\$26,300.70)	
141- -49800- - -	Transfers In	\$20,502.00	\$526,783.00	\$518,303.05	\$0.00	(\$526,783.00)	
<b>Total</b>		<b>\$70,070.00</b>		<b>\$547,326.40</b>			
	<b>TOTAL REVENUE</b>	<b>\$26,425,705.00</b>	<b>\$26,915,670.37</b>	<b>\$27,123,135.33</b>	<b>\$26,208,932.00</b>	<b>(\$706,738.37)</b>	
	<b>TOTAL FUNDS AVAILABLE</b>			<b>\$27,598,764.33</b>			

71100 Regular Instruction							
GL Account	Description	2012-2013 Actual	2013 2014 Budget Amended	2013-14 Actual	2014-15 BOE Approved	change from last yr	
141- -71100-116- -	Teachers	\$8,520,240.00	\$7,967,000.00	\$7,915,069.79	\$7,539,879.00	(\$427,121.00)	183 teachers
<b>141 -71100-116-STEM</b>	<b>Teachers-STEM</b>						
141- -71100-117- -	Career Ladder Program	\$35,468.00	\$38,000.00	\$49,455.00	\$49,300.00	\$11,300.00	41 teachers
141- -71100-127- -	Career Ladder Extended Contracts	\$0.00	\$5,875.00	\$5,682.00	\$6,000.00	\$125.00	3 teachers
141- -71100-128- -	Homebound Teachers	\$4,301.00	\$5,000.00	\$2,446.70	\$7,500.00	\$2,500.00	homebound
141- -71100-163- -	Ed Assistants	\$434,198.00	\$425,000.00	\$425,879.99	\$429,000.00	\$4,000.00	24 Assistants
141- -71100-189- -	Other Salaries & Wages	\$0.00	\$0.00	\$79,158.10	\$102,000.00	\$102,000.00	Supplements
141- -71100-198- -	Non-Certified Substitute Teachers	\$152,280.00	\$150,000.00	\$147,325.00	\$150,000.00	\$0.00	Substitutes
141- -71100-201- -	Social Security	\$530,204.00	\$533,303.00	\$498,899.41	\$513,588.00	(\$19,715.00)	ssi
<b>141-71100-201-STEM</b>	<b>Social Security-STEM</b>						
141- -71100-204- -	State Retirement	\$787,100.00	\$747,235.00	\$732,243.97	\$748,844.00	\$1,609.00	TCRS
<b>141-71100-204-STEM</b>	<b>State Retirement-STEM</b>						
141- -71100-207- -	Medical Insurance	\$1,026,991.00	\$1,037,246.00	\$951,417.29	\$1,002,786.00	(\$34,460.00)	Health ins
<b>141-71100-207-STEM</b>	<b>Medical Insurance-STEM</b>						
141- -71100-212- -	Employer Medicare Liability	\$124,170.00	\$124,724.00	\$116,518.62	\$120,113.00	(\$4,611.00)	medicare
141- -71100-212- -	Employer Medicare Liability						
<b>141-71100-317 STEM</b>	<b>Data Processing Sevices-STEM</b>						
141- -71100-336- -	Maintenance & Repair Services	\$1,308.00	\$2,000.00	\$936.00	\$2,000.00	\$0.00	repair office equip
141- -71100-355- -	Travel	\$0.00	\$0.00	\$0.00	\$-	\$0.00	
<b>141-71100-355-STEM</b>	<b>Travel-STEM</b>						
141- -71100-399- -	Other Contracted Services	\$254,475.00	\$295,798.00	\$266,293.76	\$307,100.00	\$11,302.00	copier contract
141-71100-429	Instructional Supplies	\$124,945.00	\$105,000.00	\$94,806.41	\$105,000.00	\$0.00	teaching supplies
141-71100-429 ESL	Instructional Supplies ESL			(\$8,223.20)		\$0.00	
141- -71100-449- -	Textbooks	\$321,761.00	\$331,835.00	\$305,284.08	\$277,500.00	(\$54,335.00)	textbooks
<b>141-71100-499 STEM</b>	<b>Other Supplies and Materials-STEM</b>						
141- -71100-513- -	Worker's Compensation		\$30.00	\$0.00		(\$30.00)	work comp
141- -71100-599- -	Other Charges	\$103.00	\$500.00	\$116.00	\$38,057.00	\$37,557.00	subscriptions
141- -71100-722- -	Equipment	\$0.00	\$40,963.00	\$8,682.30	\$59,327.00	\$18,364.00	equipment
141- -71100-722-FWLIB	Equipment - FWLIB		\$3,600.00	\$1,057.98	\$0.00	(\$3,600.00)	grant
141- -71100-722-TEC -	Equipment - Technology		\$187,917.00	\$176,679.84	\$0.00	(\$187,917.00)	PARCC \$\$ last year
<b>141-71100-722-STEM</b>	<b>Equipment-STEM</b>						
<b>71100 TOTAL</b>		<b>\$12,317,544.00</b>	<b>\$12,001,026.00</b>	<b>\$11,769,729.04</b>	<b>\$11,457,994.00</b>	<b>(\$543,032.00)</b>	

71200 Special Education							
GL Account	Description	2012-2013 Actual	2013 2014 Budget Amended	2013-14 Actual	2014-15 BOE Approved	change from last yr	
141- -71200-116- -	Teachers	\$1,296,839.00	\$1,289,884.21	\$1,235,171.32	\$1,283,710.00	(\$6,174.21)	32 SpEd teachers
141- -71200-117- -	Career Ladder Program	\$8,000.00	\$8,000.00	\$4,500.00	\$8,000.00	\$0.00	8 teachers
141- -71200-128- -	Homebound Teachers	\$8,435.00	\$13,022.79	\$13,022.79	\$8,000.00	(\$5,022.79)	homebound
141- -71200-163- -	Ed Assistants	\$91,838.00	\$108,913.00	\$102,377.54	\$113,500.00	\$4,587.00	7 SpEd assistants
141- -71200-189- -	Other Salaries & Wages	\$45,227.00	\$0.00	\$0.00		\$0.00	
141- -71200-198- -	Non-Certified Substitute Teachers	\$9,510.00	\$10,000.00	\$6,750.00	\$10,000.00	\$0.00	substitutes
141- -71200-201- -	Social Security	\$84,940.00	\$87,000.00	\$80,135.52	\$88,239.000	\$1,239.00	ssi
141- -71200-204- -	State Retirement	\$128,040.00	\$126,130.00	\$114,072.31	\$128,658.00	\$2,528.00	TCRS
141- -71200-207- -	Medical Insurance	\$160,639.00	\$142,145.00	\$133,501.33	\$140,000.00	(\$2,145.00)	health ins
141- -71200-212- -	Employer Medicare Liability	\$19,869.00	\$20,000.00	\$18,742.25	\$20,637.00	\$637.00	medicare
141- -71200-311- -	Contracts With Other School Systems	\$0.00	\$80,000.00	\$66,889.74	\$80,000.00	\$0.00	other schools
141- -71200-312- -	Contracts With Private Agencies	\$181,048.00	\$119,529.00	\$119,275.00	\$120,000.00	\$471.00	other agencies
141- -71200-513- -	Worker's Compensation	\$0.00	\$50,473.00	\$50,473.00	\$41,842.00	(\$8,631.00)	work comp
<b>71200</b>	<b>TOTAL</b>	<b>\$2,034,385.00</b>	<b>\$2,055,097.00</b>	<b>\$1,944,910.80</b>	<b>\$2,042,586.00</b>	<b>(\$12,511.00)</b>	

71300	CTE						
GL Account	Description	2012-2013 Actual	2013 2014 Budget Amended	2013-14 Actual	2014-15 BOE Approved	change from last yr	
141- -71300-116- -	Teachers	\$619,617.00	\$474,492.00	\$511,080.66	\$486,820.00	\$12,328.00	13 CTE teachers
141-71300-116 ISY	Teachers	\$22,200.00	\$3,600.00	\$3,600.00			
141- -71300-117- -	Career Ladder Program	\$4,000.00	\$2,000.00	\$1,000.00	\$2,000.00	\$0.00	2 teachers
141- -71300-198- -	Non-Certified Substitute Teachers	\$1,560.00	\$2,160.00	\$2,160.00	\$5,000.00	\$2,840.00	substitutes
141- -71300-201- -	Social Security	\$37,030.00	\$29,419.00	\$30,526.29	\$30,617.000	\$1,198.00	ssi
141- -71300-201-ISY -	Social Security	\$1,376.00	\$224.00	\$223.20			
141- -71300-204- -	State Retirement	\$55,377.00	\$42,135.00	\$45,472.32	\$44,641.00	\$2,506.00	TCRS
141- -71300-204-ISY -	State Retirement	\$1,921.00	\$306.00	\$305.82			
141- -71300-207- -	Medical Insurance	\$75,256.00	\$82,707.00	\$65,546.96	\$82,000.00	(\$707.00)	health ins
141- -71300-212- -	Employer Medicare Liability	\$8,660.00	\$6,880.00	\$7,139.33	\$7,161.00	\$281.00	medicare
141-71300-212 ISY	Employer Medicare Liability	\$322.00	\$52.00	\$52.20			
141-71300-299 ISY	Other Fringe Benefits	\$76.00	\$13.00	\$12.24			
141- -71300-355- -	Travel	\$1,460.00	\$1,500.00	\$1,433.18	\$1,500.00	\$0.00	CTE travel
141- -71300-399- -	Other Contracted Services	\$998.00	\$1,300.00	\$1,190.50	\$1,300.00	\$0.00	CTE equipment
141- -71300-429- -	Instructional Supplies	\$10,222.00	\$10,000.00	\$8,408.23	\$7,500.00	(\$2,500.00)	teaching supplies
141- -71300-730- -	Equipment	\$10,967.00	\$11,000.00	\$10,987.83	\$7,500.00	(\$3,500.00)	equipment
<b>71300</b>	<b>TOTAL</b>	<b>\$851,042.00</b>	<b>\$667,788.00</b>	<b>\$689,138.76</b>	<b>\$676,039.00</b>	\$8,251.00	
	<b>TOTAL INSTRUCTION</b>	<b>\$15,202,971.00</b>	<b>\$14,723,911.00</b>	<b>\$14,403,778.60</b>	<b>\$14,176,619.00</b>	(\$547,292.00)	

72110	Attendance						
GL Account	Description	2012-2013 Actual	2013 2014 Budget Amended	2013-14 Actual	2014-15 BOE Approved	change from last yr	
141- -72110-105- -	Supervisor/Director	\$51,049.00	\$51,049.00	\$51,048.96	\$55,629.00	\$4,580.00	Taylor
141- -72110-117- -	Career Ladder Program	\$1,000.00	\$1,000.00	\$500.00	\$1,000.00	\$0.00	1 person
141- -72110-162- -	Clerical Personnel				\$38,250.00	\$38,250.00	, .5 data clerk
141-72210-163	Secretary	\$13,099.00	\$13,099.00	\$13,098.92		(\$13,099.00)	Watkins
141- -72110-201- -	Social Security	\$3,541.00	\$3,760.00	\$3,422.80	\$4,023.00	\$263.00	ssi
141- -72110-204- -	State Retirement	\$5,684.00	\$5,684.00	\$5,579.08	\$5,864.00	\$180.00	TCRS
141- -72110-207- -	Medical Insurance	\$11,591.00	\$15,625.00	\$11,066.18	\$15,000.00	(\$625.00)	health ins
141- -72110-212- -	Employer Medicare Liability	\$828.00	\$945.00	\$800.50	\$941.00	(\$4.00)	medicare
141- -72110-355- -	Attendance - Travel	\$1,920.00	\$2,000.00	\$1,858.65	\$2,000.00	\$0.00	travel
141- -72110-399-SKY -	Other Contracted Services - SKY		\$19,100.00	\$15,890.50	\$28,000.00	\$8,900.00	PowerSchool
141- -72110-399- -	Other Contracted Services	\$9,711.00	\$9,709.00	\$9,708.65	\$0.00	(\$9,709.00)	
141- -72110-499- -	Other Supplies And Materials	\$961.00	\$1,000.00	\$560.59	\$1,000.00	\$0.00	Office supplies
141- -72110-524-SKY -	Staff Development - SKY		\$3,600.00	\$774.00	\$3,600.00	\$0.00	PowerSchool
141- -72110-704-SKY -	Equipment - SKY		\$3,000.00	(\$2,473.58)	\$3,000.00	\$0.00	PowerSchool
<b>72110</b>	<b>TOTAL</b>	<b>\$99,384.00</b>	<b>\$129,571.00</b>	<b>\$111,835.25</b>	<b>\$158,307.00</b>	\$28,736.00	

72120	Health Services						
GL Account	Description	2012-2013 Actual	2013 2014 Budget Amended	2013-14 Actual	2014-15 BOE Approved	change from last yr	
141- -72120-131- -	Medical Personnel	\$92,304.00	\$137,779.82	\$137,779.82	\$173,500.00	\$35,720.18	5 nurses
141- -72120-131-CSH -	Medical Personnel	\$38,751.00	\$36,000.00	\$36,000.00		(\$36,000.00)	grant person CHS
141- -72120-189-CSH -	Other Salaries & Wages	\$18,332.00	\$1,666.50	(\$833.25)	\$16,500.00	\$14,833.50	assistant CHS
141- -72120-201- -	Social Security	\$5,595.00	\$8,513.00	\$8,390.86	\$11,780.00	\$3,267.00	ssi
141- -72120-201-CSH -	Social Security	\$3,453.00	\$3,802.00	\$2,154.04		(\$3,802.00)	ssi CHS
141- -72120-204- -	State Retirement	\$6,318.00	\$11,470.00	\$7,914.95	\$17,176.00	\$5,706.00	TCRS
141- -72120-204-CSH -	State Retirement -	\$4,928.00	\$5,458.00	\$3,103.82		(\$5,458.00)	TCRS CHS
141- -72120-207- -	Medical Insurance	\$4,539.00	\$4,430.00	\$4,096.19	\$7,800.00	\$3,370.00	health ins
141- -72120-207-CSH -	Medical Insurance -	\$3,105.00	\$3,577.56	\$3,577.56		(\$3,577.56)	health ins CHS
141- -72120-212- -	Employer Medicare Liability	\$1,309.00	\$1,891.00	\$1,962.38	\$2,755.00	\$864.00	medicare
141- -72120-212-CSH -	Employer Medicare Liability	\$807.00	\$913.00	\$503.76		(\$913.00)	medicare CHS
141- -72120-513-CSH -	Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00	work comp CHS
141- -72120-307- -	Communication	\$601.00	\$900.00	\$504.08	\$1,300.00	\$400.00	phones
141- -72120-307-CSH -	Communication	\$400.00	\$400.00	\$400.00		(\$400.00)	phones CHS
141- -72120-355- -	Travel	\$896.00	\$552.44	\$260.75	\$5,000.00	\$4,447.56	travel
141- -72120-355-CSH -	Travel	\$2,605.00	\$5,000.00	\$4,508.70		(\$5,000.00)	travel CHS
141- -72120-399- -	Other Contracted Services	\$100.00	\$200.00	\$0.00	\$2,200.00	\$2,000.00	training
141- -72120-399-CSH -	Other Contracted Services	\$475.00	\$2,000.00	\$2,100.00		(\$2,000.00)	fitness, wellness speakers
141- -72120-413- -	Drugs And Medical Supplies	\$742.00	\$1,624.18	\$1,476.06	\$2,000.00	\$375.82	gloves, swabs, etc
141- -72120-429-CSH -	Instructional Supplies	\$0.00	\$0.00	\$0.00		\$0.00	
141- -72120-499- -	Other Supplies And Materials	\$0.00	\$100.00	\$0.00	\$14,400.00	\$14,300.00	non-teaching supplies
141- -72120-499-CSH -	Other Supplies And Materials	\$12,144.00	\$26,630.50	\$26,125.55		(\$26,630.50)	incentives
141- -72120-524- -	Staff Development	\$838.00	\$900.00	\$700.00	\$1,000.00	\$100.00	PD
141- -72120-599-CSH -	Other Charges	\$0.00	\$0.00	\$0.00	226	\$226.00	
141- -72120-735- -	Health Equipment	\$153.00	\$0.00	\$0.00		\$0.00	
141- -72120-735-CSH -	Health Equipment	\$0.00	\$0.00	\$0.00		\$0.00	
<b>72120</b>	<b>TOTAL</b>	<b>\$198,395.00</b>	<b>\$253,808.00</b>	<b>\$240,725.27</b>	<b>\$255,637.00</b>	\$1,829.00	

72130 Other Student Support							
GL Account	Description	2012-2013 Actual	2013 2014 Budget Amended	2013-14 Actual	2014-15 BOE Approved	change from last yr	
141- -72130-117- -	Career Ladder Program	\$3,000.00	\$2,000.00	\$1,000.00	\$3,000.00	\$1,000.00	3 teachers
141- -72130-123- -	Guidance Personnel	\$375,407.00	\$358,354.00	\$359,303.54	\$366,380.00	\$8,026.00	8 counselors
141- -72130-162- -	Clerical Personnel	\$17,140.00	\$17,140.00	\$16,672.99	\$17,500.00	\$360.00	guidance sec/FW
141-72130-189 TN Promise	Other Salary&Wages - TN Promise				\$15,000.00	\$15,000.00	
141- -72130-201- -	Social Security	\$23,463.00	\$23,335.00	\$21,948.18	\$23,986.00	\$651.00	ssi
141- -72130-204- -	State Retirement	\$34,993.00	\$33,389.00	\$32,915.43	\$34,974.00	\$1,585.00	TCRS
141- -72130-207- -	Medical Insurance	\$44,615.00	\$48,123.00	\$45,952.80	\$48,000.00	(\$123.00)	health ins
141- -72130-212- -	Employer Medicare Liability	\$5,487.00	\$5,457.00	\$5,133.05	\$5,610.00	\$153.00	medicare
141-72130-308 CC	Consultant-CC						
141-72130-317 CC	Data Processing Services-CC						
141- -72130-322- -	Evaluation And Testing	\$17,999.00	\$18,000.00	\$12,008.35	\$10,500.00	(\$7,500.00)	testing
141- -72130-355- -	Travel	\$0.00	\$1,000.00	\$81.51	\$1,000.00	\$0.00	travel
141-72130-399	Other Contracted Services				\$61,000.00		
141-72130-399 RESV	Other Contracted Services-RESV						
141-72130-399 TUT	Other Contracted Services-TUT						
141-72130-499	Other Supplies & Materials				\$5,000.00		
141-72130-499 CC	Other Supplies & Materials-CC						
141-72130-524	Staff/Professional Development				\$1,000.00		
141-72130-524-CC	Staff/Professional Development-CC						
141- -72130-599- -	Other Charges	\$867.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	supplies
<b>72130 Total</b>		<b>\$522,971.00</b>	<b>\$506,798.00</b>	<b>\$495,015.85</b>	<b>\$593,950.00</b>	<b>\$87,152.00</b>	

72210	Regular Instruction						
GL Account	Description	2012-2013 Actual	2013 2014 Budget Amended	2013-14 Actual	2014-15 BOE Approved	change from last yr	
141- -72210-105- -	Supervisor/Director	\$66,491.00	\$79,520.00	\$79,520.00	\$79,520.00	\$0.00	Harris
141- -72210-117- -	Career Ladder Program	\$9,748.00	\$9,000.00	\$3,500.00	\$7,000.00	(\$2,000.00)	3 teachers
141- -72210-129- -	Librarians	\$417,126.00	\$421,131.00	\$371,890.57	\$323,200.00	(\$97,931.00)	7.5 librarians
141- -72210-138- -	Instructional Computer Personnel	\$0.00	\$53,806.00	\$51,887.04	\$54,458.00	\$652.00	England
141- -72210-201- -	Social Security	\$27,728.00	\$34,838.00	\$29,906.54	\$28,779.00	(\$6,059.00)	ssi
141- -72210-204- -	State Retirement	\$43,811.00	\$49,897.00	\$44,837.22	\$41,962.00	(\$7,935.00)	TCRS
141- -72210-207- -	Medical Insurance	\$51,992.00	\$62,636.00	\$50,596.35	\$62,000.00	(\$636.00)	health ins
141- -72210-212- -	Employer Medicare Liability	\$6,735.00	\$8,147.00	\$6,994.27	\$6,731.00	(\$1,416.00)	medicare
141- -72210-513- -	Worker's Compensation		\$186.00	\$130.15	\$0.00	(\$186.00)	work comp
141- -72210-336- -	Maintenance And Repair Services	\$0.00	\$7,400.00	\$4,345.25	\$7,400.00	\$0.00	repair
141- -72210-355- -	Travel	\$3,954.00	\$4,000.00	\$4,185.56	\$4,000.00	\$0.00	travel
141- -72210-399- -	Other Contracted Services	\$16,000.00	\$12,000.00	\$0.00	\$0.00	(\$12,000.00)	
141- -72210-399-AESOP	Other Contracted Services - AESOP	\$9,120.00	\$10,000.00	\$8,680.00	\$10,000.00	\$0.00	AESOP software
141-72210-399 CONS	Other Contracted Services - CONS		\$50,300.00	\$27,886.99		(\$50,300.00)	
141- -72210-432- -	Library Books	\$58,054.00	\$62,000.00	\$55,642.61	\$62,000.00	\$0.00	books
141- -72210-499- -	Other Supplies And Materials	\$5,029.00	\$5,000.00	\$2,286.38	\$5,000.00	\$0.00	supplies
141-72210-524 CONS	Staff Development - CONS		\$59,500.00	\$2,703.24		(\$59,500.00)	
141- -72210-599- -	Other Charges	\$944.00	\$2,000.00	\$965.25	\$3,996.00	\$1,996.00	
<b>72210</b>	<b>TOTAL Regular Instruction</b>	<b>\$716,732.00</b>	<b>\$931,361.00</b>	<b>\$745,957.42</b>	<b>\$696,046.00</b>	<b>(\$235,315.00)</b>	

72220 Special Education							
GL Account	Description	2012-2013 Actual	2013 2014 Budget Amended	2013-14 Actual	2014-15 BOE Approved	change from last yr	
141- -72220-105- -	Supervisor/Director	\$55,820.00	\$55,920.00	\$55,819.92	\$56,296.00	\$376.00	Mahe
141- -72220-117- -	Career Ladder Program	\$2,000.00	\$2,000.00	\$1,000.00	\$2,000.00	\$0.00	2 teachers
141- -72220-124- -	Psychological Personnel	\$31,273.00	\$46,100.00	\$46,000.08	\$46,412.00	\$312.00	psychologist
141- -72220-135- -	Assessment Personnel	\$40,732.00	\$40,832.00	\$40,732.08	\$42,849.00	\$2,017.00	testing
141- -72220-161- -	Secretary(s)	\$26,198.00	\$26,298.00	\$26,197.92	\$0.00	(\$26,298.00)	Hayes
141- -72220-162- -	Clerical Personnel	\$21,816.00	\$0.00	\$0.00		\$0.00	
141- -72220-189- -	Other Salaries & Wages	\$0.00	\$26,100.00	\$26,000.00	\$26,198.00	\$98.00	tutor FW
141- -72220-201- -	Social Security	\$10,737.00	\$12,000.00	\$11,654.05	\$10,773.00	(\$1,227.00)	ssi
141- -72220-204- -	State Retirement	\$15,422.00	\$17,993.00	\$16,980.77	\$15,706.00	(\$2,287.00)	TCRS
141- -72220-207- -	Medical Insurance	\$19,458.00	\$22,884.00	\$12,386.88	\$22,000.00	(\$884.00)	health ins
141- -72220-212- -	Employer Medicare Liability	\$2,511.00	\$2,800.00	\$2,725.55	\$2,519.00	(\$281.00)	medicare
141- -72220-513- -	Worker's Compensation	\$6,173.00	\$6,173.00	\$6,173.00	\$0.00	(\$6,173.00)	work comp
141- -72220-307- -	Communication	\$7,188.00	\$8,000.00	\$7,632.01	\$8,000.00	\$0.00	phones
141- -72220-336- -	Maintenance And Repair	\$445.00	\$500.00	\$0.00	\$900.00	\$400.00	repair
141- -72220-355- -	Travel	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	travel
141-72220-599	Other charges				\$5,070.00		
<b>72220</b>	<b>TOTAL Special Education</b>	<b>\$239,773.00</b>	<b>\$267,600.00</b>	<b>\$253,302.26</b>	<b>\$239,723.00</b>	<b>(\$27,877.00)</b>	

<b>72230 CTE</b>							
<b>GL Account</b>	<b>Description</b>	<b>2012-2013 Actual</b>	<b>2013 2014 Budget Amended</b>	<b>2013-14 Actual</b>	<b>2014-15 BOE Approved</b>	<b>change from last yr</b>	
141- -72230-105- -	Supervisor/Director	\$57,905.00	\$61,245.69	\$61,245.69	\$55,471.00	(\$5,774.69)	CTE Director
141- -72230-117- -	Career Ladder Program	\$3,000.00	\$1,500.00	\$1,500.00	\$3,000.00	\$1,500.00	3 teachers
141- -72230-161- -	Secretary(s)	\$27,462.00	\$27,462.00	\$27,462.00	\$30,000.00	\$2,538.00	Bobbitt
141- -72230-161- ISY	Secretary(s)	\$148,134.00	\$38,364.00	\$32,689.00			
141- -72230-201- -	Social Security	\$5,125.00	\$5,479.00	\$5,289.55	\$5,485.00	\$6.00	ssi
141- -72230-201-ISY	Social Security	\$9,184.00	\$2,379.00	\$2,026.72			
141- -72230-204- -	State Retirement	\$7,636.00	\$7,799.05	\$7,799.05	\$7,998.00	\$198.95	TCRS
141- -72230-204-ISY	State Retirement	\$12,453.00	\$3,233.00	\$2,707.82			
141- -72230-207- -	Medical Insurance	\$13,256.00	\$13,662.00	\$12,118.38	\$11,000.00	(\$2,662.00)	health ins
141- -72230-207-ISY	Medical Insurance	\$12,158.00	\$3,150.00	\$3,147.24			
141- -72230-212- -	Employer Medicare Liability	\$1,199.00	\$1,281.00	\$1,237.07	\$1,283.00	\$2.00	medicare
141- -72230-212ISY	Employer Medicare Liability	\$2,148.00	\$556.00	\$474.00			
141-72230-299 ISY	Other Fringe Benefits	\$566.00	\$150.00	\$130.18			
141- -72230-307- -	Communication	\$1,525.00	\$924.43	\$1,757.82	\$2,000.00	\$1,075.57	phones
141- -72230-307-ISY	Communication	\$2,335.00	\$572.00	\$514.73			
141- -72230-336- -	Maintenance And Repair	\$604.00	\$1,021.65	\$1,021.65	\$1,500.00	\$478.35	repair
141- -72230-336-ISY	Maintenance And Repair	\$2,027.00	\$2,500.00	\$2,500.00			
141- -72230-355- -	Travel	\$25.00	\$49.18	\$49.18	\$653.00	\$603.82	travel
141- -72230-355-ISY	Travel	\$476.00	\$846.00	\$91.20			
141- -72230-499- -	Other Supplies And Materials	\$2,060.00	\$3,540.00	\$3,349.88	\$2,540.00	(\$1,000.00)	office
141- -72230-499ISY	Other Supplies And Materials	\$9,450.00	\$4,425.00				
141-72230-599 ISY	Other Charges	\$59,850.00	\$3,770.00	\$3,214.71			
<b>72230</b>	<b>TOTAL CTE</b>	<b>\$378,578.00</b>	<b>\$183,909.00</b>	<b>\$170,325.87</b>	<b>\$120,930.00</b>	<b>(\$62,979.00)</b>	

<b>72260</b>	<b>Adult Programs</b>						
<b>GL Account</b>	<b>Description</b>	<b>2012-2013 Actual</b>	<b>2013 2014 Budget Amended</b>	<b>2013-14 Actual</b>	<b>2014-15 BOE Approved</b>	<b>change from last yr</b>	
141- 72260-105-WICC	Supervisor/Director - WICC	\$60,300.00	\$62,972.00	\$58,800.00	\$62,972.00	\$0.00	
141- 72260-189-WICC	Other Salaries & Wages - WICC	\$141,924.00	\$148,718.00	\$143,424.08	\$148,718.00	\$0.00	
141- 72260-201-WICC	Social Security - WICC	\$11,761.00	\$13,374.00	\$11,941.52	\$13,374.00	\$0.00	
141- 72260-204-WICC	State Retirement - WICC	\$16,401.00	\$17,349.00	\$16,400.78	\$17,349.00	\$0.00	
141- 72260-207-WICC	Medical Insurance - WICC	\$28,838.00	\$29,400.00	\$27,761.07	\$29,400.00	\$0.00	
141- 72260-212-WICC	Employer Medicare Liability - WICC	\$2,751.00	\$3,504.00	\$2,792.77	\$3,504.00	\$0.00	
141- 72260-513-WICC	Worker's Compensation - WICC	\$500.00	\$500.00	\$0.00		(\$500.00)	
141- 72260-355-WICC	Travel - WICC	\$86.00	\$750.00	\$0.00	\$750.00	\$0.00	
141- 72260-399-WICC	Other Contracted Services - WICC	\$54,055.00	\$56,380.00	\$50,169.30	\$56,380.00	\$0.00	
141- 72260-499-WICC	Other Supplies And Materials - WICC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
141- 72260-599-WICC	Other Charges - WICC	\$26,446.00	\$42,800.00	\$27,130.93	\$43,300.00	\$500.00	
<b>72260</b>	<b>TOTAL Adult Programs</b>	<b>\$377,676.00</b>	<b>\$375,747.00</b>	<b>\$338,420.45</b>	<b>\$375,747.00</b>	\$0.00	

72290	Other Programs	2012-2013 Actual	2013 2014 Budget Amended	2013-14 Actual	2014-15 BOE Approved	change from last yr
141-72290-116 STEM	Teachers					\$0.00
141-72290-146 BUS	Bus Drivers-Testing New Routes					\$0.00
141-72290-201 STEM	Social Security					\$0.00
141-72290-201 BUS -	Social Security					\$0.00
141-72290-201 STEM	State Retirement					\$0.00
141-72290-204 BUS -	State Retirement				\$ -	\$0.00
141-72290-207 STEM	Medical Insurance					\$0.00
141-72290-212 STEM	Employer Medicare Liability					\$0.00
141-72290-212 BUS -	Employer Medicare Liability				\$ -	\$0.00
141-72290-317 STEM	Data Processing Services					\$0.00
141-72290-412 BUS	Diesel Fuel					\$0.00
141-72290-308 CC	Consultants-Controlled Choice					\$0.00
141-72290-308 BUS	Consultants-Bus Routing					\$0.00
141-72290-317 CC	Data Processing-Controlled Choice					\$0.00
141-72290-355 STEM	Travel					\$0.00
141-72290-399 RESV	Other Contracted Services-Reserved-No Payments					\$0.00
141-72290-399 TUT	Other Contracted Services					\$0.00
141-72290-499	Other Supplies and Materials					\$0.00
141-72290-499 STEM	Other Supplies and Materials					\$0.00
141-72290-524	Staff/Professional Development					\$0.00
141-72290-722 STEM	Regular Instructional Equipment					\$0.00
<b>72290</b>	<b>Other Programs TOTAL</b>			<b>\$ -</b>		<b>\$ -</b>

72310	Board of Ed						
GL Account	Description	2012-2013 Actual	2013 2014 Budget Amended	2013-14 Actual	2014-15 BOE Approved	change from last yr	
141- -72310-186- -	Longevity Pay	\$34,550.00	\$28,650.00	\$28,650.00	\$33,160.00	\$4,510.00	30 employees
141-72310-189	Other Salaries & Wages-Secretary Supplement					\$0.00	Pollet meetings
141- -72310-191- -	Board And Committee Members Fees	\$27,978.00	\$22,690.00	\$22,690.00	\$20,840.00	(\$1,850.00)	BOE members
141- -72310-201- -	Social Security	\$3,726.00	\$3,082.64	\$3,082.64	\$3,348.00	\$265.36	ssi
141- -72310-204- -	State Retirement	\$3,020.00	\$2,554.66	\$2,554.66	\$4,882.00	\$2,327.34	TCRS
141- -72310-210- -	Unemployment Compensation	\$103,105.00	\$161,912.44	\$163,666.55	\$162,000.00	\$87.56	Unemployment
141-72310-207 RESV	Medical Insurance-Reserved-No Payments						AHCA
141- -72310-212- -	Employer Medicare Liability	\$907.00	\$755.31	\$755.31	\$783.00	\$27.69	medicare
141- -72310-305- -	Audit Services	\$7,500.00	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00	activity funds
141- -72310-320- -	Dues And Memberships	\$9,760.00	\$12,257.00	\$12,257.00	\$12,000.00	(\$257.00)	TSBA, etc
141-72310-331- -	Legal Services	\$116,681.00	\$132,485.54	\$132,485.54	\$130,000.00	(\$2,485.54)	attorney fees
141-72310-331-CO -	Legal Services-Consent Order excluding School Construction					\$0.00	
141-72310-331-BLDG	Legal Services-School Construction					\$0.00	
141-72310-331-BOE -	Legal Services-BOE meetings, etc					\$0.00	
141-72310-331-EEOC -	Legal Services-EEOC/THRC issues					\$0.00	
141-72310-331-HR -	Legal Services- HR issues					\$0.00	
141-72310-331-MISC -	Legal Services-MISC all other matters					\$0.00	
141-72310-355- -	Travel	\$7,537.00	\$1,365.80	\$1,365.80	\$2,000.00	\$634.20	travel
141- -72310-505- -	Judgments	\$0.00	\$103,000.00	\$103,000.00	\$100,000.00	(\$3,000.00)	payback to state
141- -72310-506- -	Liability Insurance	\$54,406.00	\$58,913.00	\$59,036.00	\$65,077.00	\$6,164.00	liability ins
141- -72310-508- -	Premiums On Corporate Surety Bonds	\$4,132.00	(\$24,290.39)	\$4,377.00	\$8,500.00	\$32,790.39	costs of bonds
141- -72310-510- -	Trustee's Commission	\$247,419.00	\$250,000.00	\$223,708.52	\$250,000.00	\$0.00	trustee
141- -72310-513- -	Workman's Compensation Insurance	\$126,896.00	\$128,250.00	\$128,248.68	\$130,000.00	\$1,750.00	work comp
141- -72310-533- -	Criminal Investigation Of Applicants - TBI	\$7,690.00	\$5,000.00	\$4,932.00	\$7,000.00	\$2,000.00	background checks
141- -72310-599- -	Other Charges - Advertisement	\$17,186.00	\$3,000.00	\$2,920.35	\$3,000.00	\$0.00	ads
141- -72310-599- -	Other Charges - Conference Fees					\$0.00	conference fees
141- -72310-599- -	Other Charges - Supplies					\$0.00	supplies
<b>72130</b>	<b>TOTAL Board of Ed</b>	<b>\$772,493.00</b>	<b>\$898,626.00</b>	<b>\$902,730.05</b>	<b>\$941,590.00</b>	<b>\$42,964.00</b>	

72320 Director of Schools							
GL Account	Description	2012-2013 Actual	2013 2014 Budget Amended	2013-14 Actual	2014-15 BOE Approved	change from last yr	
141- -72320-101- -	County Official/Administrative Officer	\$105,000.00	\$105,000.00	\$105,000.00	\$105,000.00	\$0.00	JT
141- -72320-103- -	Assistant(s)	\$10,240.00	\$20,480.00	\$20,480.00	\$20,480.00	\$0.00	supplement
141- -72320-117- -	Career Ladder Program	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	1 employee
141- -72320-137- -	Education Media Personnel	\$0.00	\$0.00	\$0.00		\$0.00	Tapp
141- -72320-161- -	Secretary(s)	\$26,516.00	\$26,830.05	\$26,830.05	\$27,500.00	\$669.95	Pollet
141- -72320-162- -	Clerical Personnel	\$26,016.00	\$26,598.68	\$26,598.68	\$26,200.00	(\$398.68)	Woodland
141-72320-189	Other Salaries and wages	\$81,300.00	\$84,465.27	\$75,341.00	\$45,000.00	(\$39,465.27)	
141- -72320-201- -	Social Security	\$15,415.00	\$16,698.00	\$15,701.18	\$13,961.00	(\$2,737.00)	ssi
141- -72320-204- -	State Retirement	\$21,039.00	\$22,816.00	\$21,674.70	\$20,356.00	(\$2,460.00)	TCRS
141- -72320-206- -	Life Insurance		\$3,352.00	\$3,351.88	\$3,400.00	\$48.00	director
141- -72320-207- -	Medical Insurance	\$31,397.00	\$38,780.00	\$32,341.03	\$34,580.00	(\$4,200.00)	health ins
141- -72320-212- -	Employer Medicare Liability	\$3,605.00	\$3,905.00	\$3,672.08	\$3,265.00	(\$640.00)	medicare
141- -72320-307- -	Communication	\$9,773.00	\$80,000.00	\$10,548.86	\$20,000.00	(\$60,000.00)	phones
141- -72320-320- -	Dues And Memberships	\$5,662.00	\$5,000.00	\$4,457.00	\$1,500.00	(\$3,500.00)	TOSS, etc
141- -72320-331- -	Legal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
141- -72320-355- -	Travel	\$4,433.00	\$4,000.00	\$1,594.13	\$1,500.00	(\$2,500.00)	travel
141- -72320-435- -	Office Supplies	\$1,454.00	\$1,500.00	\$556.55	\$1,500.00	\$0.00	supplies
141- -72320-599- -	Other Charges	\$5,733.00	\$5,148.00	\$1,384.97	\$2,000.00	(\$3,148.00)	graduation costs
<b>72320</b>	<b>TOTAL Director of Schools</b>	<b>\$348,583.00</b>	<b>\$445,573.00</b>	<b>\$350,532.11</b>	<b>\$327,242.00</b>	<b>(\$118,331.00)</b>	

72410	Principal						
GL Account	Description	2012-2013 Actual	2013 2014 Budget Amended	2013-14 Actual	2014-15 BOE Approved	change from last yr	
141- -72410-104- -	Principals	\$569,225.00	\$568,287.84	\$568,287.84	\$466,929.00	(\$101,358.84)	8 principals
141- -72410-117- -	Career Ladder Program	\$4,000.00	\$2,000.00	\$2,000.00	\$4,000.00	\$2,000.00	4 employees
141- -72410-139- -	Assistant Principals	\$288,311.00	\$279,123.02	\$278,781.12	\$296,721.00	\$17,597.98	6 asst principals
141- -72410-161- -	Secretary(s)	\$169,152.00	\$182,116.00	\$181,711.20	\$200,750.00	\$18,634.00	11 school sec
141-72410-162	Clerical Personnel				\$123,750.00		7.5 data clerks
141- -72410-201- -	Social Security	\$60,644.00	\$63,956.00	\$60,223.55	\$67,713.00	\$3,757.00	ssi
141- -72410-204- -	State Retirement	\$88,417.00	\$90,282.00	\$90,133.29	\$98,730.00	\$8,448.00	TCRS
141- -72410-207- -	Medical Insurance	\$77,273.00	\$91,972.14	\$92,099.06	\$82,000.00	(\$9,972.14)	health ins
141- -72410-212- -	Employer Medicare Liability	\$14,183.00	\$14,957.00	\$14,084.54	\$15,836.00	\$879.00	medicare
141- -72410-307- -	Communication	\$29,207.00	\$40,550.00	\$40,533.13	\$40,000.00	(\$550.00)	phones, internet
141- -72410-320- -	Dues And Memberships	\$6,525.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	associations, etc
141- -72410-399- -	Other Contracted Services	\$3,360.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00	AdvancED, software
	<b>TOTAL Principal</b>	<b>\$1,310,297.00</b>	<b>\$1,333,244.00</b>	<b>\$1,327,853.73</b>	<b>\$1,407,429.00</b>	\$74,185.00	

72510	Fiscal Services						
GL Account	Description	2012-2013 Actual	2013 2014 Budget Amended	2013-14 Actual	2014-15 BOE Approved	change from last yr	
141- -72510-105- -	Supervisor/Director	\$78,129.00	\$37,266.64	\$37,266.64	\$54,000.00	\$16,733.36	Lowe
141- -72510-119- -	Accountants/Bookkeepers	\$54,097.00	\$36,000.00	\$36,000.00	\$36,000.00	\$0.00	Bryant
141- -72510-189- -	Other Salaries & Wages	\$64,583.00	\$42,143.76	\$42,143.76	\$36,000.00	(\$6,143.76)	Tate
141- -72510-201- -	Social Security	\$8,341.00	\$9,295.00	\$6,840.66	\$7,812.00	(\$1,483.00)	ssi
141- -72510-204- -	State Retirement	\$10,470.00	\$12,262.76	\$9,074.43	\$11,390.00	(\$872.76)	TCRS
141- -72510-207- -	Medical Insurance	\$20,417.00	\$18,604.00	\$15,288.52	\$19,000.00	\$396.00	health ins
141- -72510-212- -	Employer Medicare Liability	\$2,835.00	\$2,408.00	\$1,650.84	\$1,827.00	(\$581.00)	medicare
141-72510-301	Other Accounting Services				\$10,000.00		was 399
141- -72510-317- -	Data Processing Services	\$7,201.00	\$12,010.00	\$11,982.65		(\$12,010.00)	checks
141- -72510-320- -	Dues And Memberships	\$160.00	\$200.00	\$0.00	\$1,000.00	\$800.00	organizations
141-72510-330 COPY	Operating Lease Payments				\$2,400.00	\$2,400.00	copier
141- -72510-355- -	Travel	\$2,413.00	\$2,076.68	\$2,076.68	\$3,000.00	\$923.32	travel
141- -72510-399-LGC	Other Contracted Services	\$0.00	\$33,963.02	\$33,963.02	\$12,120.00	(\$21,843.02)	Local Gov
141- -72510-411- -	Data Processing Supplies	\$3,808.00	\$2,698.63	\$2,698.63	\$6,000.00	\$3,301.37	ink, etc
141- -72510-435- -	Office Supplies	\$1,599.00	\$609.16	\$609.16	\$1,500.00	\$890.84	paper, etc
141- -72510-599- -	Other Charges	\$3,368.00	\$3,077.35	\$3,077.35	\$3,500.00	\$422.65	training
141- -72510-701- -	Administration Equipment	\$0.00	\$4,150.00	\$7,289.97	\$4,500.00	\$350.00	computer, printer
<b>72510</b>	<b>TOTAL Fiscal Services</b>	<b>\$257,421.00</b>	<b>\$216,765.00</b>	<b>\$209,962.31</b>	<b>\$210,049.00</b>	<b>(\$6,716.00)</b>	

72520	HUMAN RESOURCES	2012-2013 Actual	2013 2014 Budget Amended	2013-14 Actual	2014-15 BOE Approved	change from last yr	
141-72520-105	Director				\$ 51,000.00	\$51,000.00	Minor
141-72520-189	Other Salaries				\$ 32,000.00	\$32,000.00	Hurst
141-72520-201- -	Social Security				\$ 5,146.00	\$5,146.00	ssi
141-72520-204- -	State Retirement				\$ 7,503.00	\$7,503.00	TCRS
141-72520-207- -	Medical Insurance				\$ 4,200.00	\$4,200.00	health Ins
141-72520-212- -	Employer Medicare Liability				\$ 1,204.00	\$1,204.00	medicare
141-72520-355- -	Travel				\$ 2,000.00	\$2,000.00	travel
141-72520-435- -	Office Supplies				\$ 1,500.00	\$1,500.00	supplies
<b>72520</b>	<b>HUMAN RESOURCES TOTAL</b>				<b>\$ 104,553.00</b>	\$104,553.00	

72610	Plant Operation						
GL Account	Description	2012-2013 Actual	2013 2014 Budget Amended	2013-14 Actual	2014-15 BOE Approved	change from last yr	
141- -72610-119- -	Accountants/Bookkeepers		\$37,661.00	\$37,661.00		(\$37,661.00)	Patterson
141- -72610-161- -	Secretary(s)	\$37,661.00	\$0.00	\$0.04		\$0.00	
141- -72610-166- -	Custodial Personnel	\$414,080.00	\$420,000.00	\$370,005.85	\$429,250.00	\$9,250.00	school custodians
141-72610-189	Other Salaries & Wages				\$38,000.00		
141- -72610-201- -	Social Security	\$27,137.00	\$30,235.00	\$24,413.68	\$28,970.000	(\$1,265.00)	ssi
141- -72610-204- -	State Retirement	\$33,174.00	\$39,549.00	\$27,095.10	\$42,239.00	\$2,690.00	TCRS
141- -72610-207- -	Medical Insurance	\$19,504.00	\$19,604.00	\$15,609.10	\$19,500.00	(\$104.00)	health ins
141- -72610-212- -	Employer Medicare Liability	\$6,347.00	\$7,072.00	\$5,861.58	\$6,775.00	(\$297.00)	medicare
141-72610-328	Janitorial Services				\$1,100.00		
141-72610-330 COPY	Operating Lease Payments						
141-72610-347	Pest Control						
141- -72610-351- -	Rentals	\$11,400.00	\$11,400.00	\$11,164.03	\$11,400.00	\$0.00	
141- -72610-355- -	Travel	\$650.00	\$1,000.00	\$690.55	\$1,500.00	\$500.00	travel
141-72610-359	Disposal Fees				\$18,010.00		
141- -72610-399- -	Other Contracted Services	\$44,879.00	\$45,000.00	\$41,995.98	\$24,250.00	(\$20,750.00)	copier, pest, disposal
141- -72610-410- -	Custodial Supplies	\$37,926.00	\$40,000.00	\$35,337.10	\$40,000.00	\$0.00	cleaning supplies
141- -72610-415- -	Electricity	\$566,828.00	\$582,614.00	\$532,759.13	\$580,000.00	(\$2,614.00)	electricity costs
141- -72610-415-ISY	Electricity	\$5,400.00	\$1,350.00	\$1,350.00			
141- -72610-434- -	Natural Gas	\$84,980.00	\$157,488.05	\$138,457.02	\$160,000.00	\$2,511.95	heating gas costs
141- -72610-454- -	Water And Sewer	\$57,955.00	\$62,327.35	\$65,449.53	\$65,000.00	\$2,672.65	water and sewer
141- -72610-499- -	Other Supplies And Materials	\$1,931.00	\$2,500.00	\$1,458.82	\$2,500.00	\$0.00	supplies
141- -72610-501- -	Boiler Insurance	\$8,928.00	\$9,688.00	\$9,688.00	\$10,158.00	\$470.00	insurance
141- -72610-502- -	Building And Contents Insurance	\$162,660.00	\$176,499.00	\$176,499.00	\$185,071.00	\$8,572.00	insurance
141- -72610-599- -	Other Charges	\$2,310.00	\$2,684.60	\$2,684.60	\$2,500.00	(\$184.60)	fees, ads, solid waste
141- -72610-720- -	Plant Operation Equipment	\$25,410.00	\$55,000.00	\$38,481.11	\$50,000.00	(\$5,000.00)	equipment
<b>72610</b>	<b>TOTAL Plant Operation</b>	<b>\$1,549,160.00</b>	<b>\$1,701,672.00</b>	<b>\$1,536,661.22</b>	<b>\$1,716,223.00</b>	<b>\$14,551.00</b>	

<b>72620</b>	<b>Plant Maintenance</b>						
<b>GL Account</b>	<b>Description</b>	<b>2012-2013 Actual</b>	<b>2013 2014 Budget Amended</b>	<b>2013-14 Actual</b>	<b>2014-15 BOE Approved</b>	<b>change from last yr</b>	
141- -72620-105- -	Supervisor/Director	\$52,000.00	\$52,000.00	\$52,000.00	\$52,000.00	\$0.00	Kee
141-72620-142	Maintenance Foreman				\$129,280.00	\$129,280.00	4 men
141- -72620-189- -	Other Salaries & Wages	\$272,050.00	\$280,000.00	\$261,239.12	\$153,520.00	(\$126,480.00)	4 maintenance
141- -72620-201- -	Social Security	\$19,833.00	\$20,522.00	\$19,729.38	\$20,758.000	\$236.00	ssi
141- -72620-204- -	State Retirement	\$26,280.00	\$25,844.00	\$24,078.99	\$30,266.00	\$4,422.00	TCRS
141- -72620-207- -	Medical Insurance	\$60,479.00	\$60,173.00	\$54,623.02	\$60,000.00	(\$173.00)	health ins
141- -72620-212- -	Employer Medicare Liability	\$4,638.00	\$4,800.00	\$4,462.22	\$4,855.00	\$55.00	medicare
141- -72620-335- -	Maintenance And Repair -Buildings	\$4,998.00	\$5,000.00	\$2,040.00	\$6,000.00	\$1,000.00	building repair
141- -72620-336- -	Maintenance And Repair -Equipment	\$39,500.00	\$40,000.00	\$32,289.52	\$40,000.00	\$0.00	building equip
14 -72620-399-LAWN	Other Contracted Services	\$17,670.00	\$40,021.00	\$11,716.10	\$40,000.00	(\$21.00)	lawn care
141- -72620-426- -	General Construction Materials	\$20,788.00	\$22,500.00	\$17,102.49	\$22,500.00	\$0.00	materials
141- -72620-499- -	Other Supplies And Materials	\$40,052.00	\$40,000.00	\$36,068.35	\$40,000.00	\$0.00	supplies
141- -72620-599- -	Other Charges	\$989.00	\$1,500.00	\$1,884.18	\$1,500.00	\$0.00	fees for lagoons
141- -72620-717- -	Maintenance Equipment	\$4,000.00	\$4,000.00	\$3,048.21	\$4,000.00	\$0.00	equipment
<b>72620</b>	<b>TOTAL Plant Maintenance</b>	<b>\$563,277.00</b>	<b>\$596,360.00</b>	<b>\$520,281.58</b>	<b>\$604,679.00</b>	\$8,319.00	

72710	Transportation						
GL Account	Description	2012-2013 Actual	2013 2014 Budget Amended	2013-14 Actual	2014-15 BOE Approved	change from last yr	
141-72710-105- -	Supervisor/Director	\$43,144.00	\$40,000.00	\$39,560.97	\$42,500.00	\$2,500.00	Allen
141-72710-141- -	Mechanic Foremen					\$0.00	Taylor
141-72710-142- -	Mechanic(s)	\$305,251.00	\$221,440.00	\$214,615.14	\$197,666.00	(\$23,774.00)	mechanics
141-72710-146- -	Bus Drivers	\$602,432.00	\$662,300.00	\$661,154.76	\$820,000.00	\$157,700.00	drivers
141-72710-146-EDUL -	Bus Drivers - Edulog	\$0.00	\$6,801.00	\$6,801.00		(\$6,801.00)	test routes, etc
141-72710-146-MECH -	Bus Drivers - Mechanics					\$0.00	
141-72710-146- ISY -	Bus Drivers ISY	\$14,785.00	\$4,309.00	\$497.04			
141-72710-146-SPED -	Bus Drivers - SPED	\$133,063.00	\$133,063.00	\$126,529.57		(\$133,063.00)	drivers SpEd
141-72710-146-SUPP	Bus Drivers - SUPP					\$0.00	
<b>141-72710-146-DOJ</b>	<b>Bus Drivers -DOJ</b>						
141-72710-161- -	Secretary(s)	\$21,466.00	\$23,428.00	\$23,416.96		(\$23,428.00)	Perry
141-72710-189	Other salaries and Wages	\$22,411.00	\$0.00	(\$879.59)	\$22,500.00	\$22,500.00	
141-72710-201- -	Social Security	\$61,281.00	\$60,519.00	\$57,741.59	\$67,125.00	\$6,606.00	ssi
141-72710-201-EDUL -	Social Security - Edulog	\$0.00	\$422.86	\$422.86	\$ -	(\$422.86)	ssi
141-72710-201-MECH -	Social Security -Mechanics					\$0.00	
141-72710-201ISY -	Social Security ISY	\$917.00	\$268.00	\$30.81			
141-72710-201-SPED -	Social Security - SPED	\$8,249.00	\$8,249.00	\$7,785.67	\$0.00	(\$8,249.00)	ssi
141-72710-201-SUPP -	Social Security - SUPP				\$0.00	\$0.00	ssi
<b>141-72710-201-DOJ-</b>	<b>Social Security-DOJ</b>						
141- -72710-204- -	State Retirement	\$70,382.00	\$79,172.00	\$60,383.84	\$94,201.00	\$15,029.00	TCRS
141- -72710-204-EDUL -	State Retirement - Edulog	\$0.00	\$441.10	\$441.10	\$ -	(\$441.10)	TCRS
141- -72710-204-MECH	State Retirement - Mechanics					\$0.00	
141- -72710-204-ISY -	State Retirement ISY	\$1,168.00	\$350.00	\$40.32			
141- -72710-204-SPED -	State Retirement - SPED	\$11,330.00	\$10,791.00	\$10,261.56	\$0.00	(\$10,791.00)	TCRS SpEd
141- -72710-204-SUPP -	State Retirement - SUPP				\$0.00	\$0.00	TCRS
<b>141-72710-204-DOJ</b>	<b>State Retirement-DOJ</b>						
141- -72710-207- -	Medical Insurance	\$50,319.00	\$50,940.00	\$37,697.08	\$50,087.00	(\$853.00)	health ins
141- -72710-212- -	Employer Medicare Liability	\$14,374.00	\$14,188.00	\$13,507.08	\$15,032.00	\$844.00	medicare
141- -72710-212-EDUL -	Employer Medicare Liability - Edulog	\$0.00	\$98.92	\$98.92	\$ -	(\$98.92)	medicare
141- -72710-212-MECH	Employer Medicare Liability - Mechanics					\$0.00	
141- -72710-212-ISY -	Employer Medicare Liability ISY	\$214.00	\$63.00	\$7.21			

		2012-2013 Actual	2013 2014 Budget Amended	2013-14 Actual	2014-15 BOE Approved	change from last yr	
141- -72710-212-SPED -	Employer Medicare Liability - SPED	\$1,930.00	\$1,930.00	\$1,820.88	\$0.00	(\$1,930.00)	medicare SpEd
141- -72710-212-SUPP -	Employer Medicare Liability - SUPP				\$0.00	\$0.00	medicare
<b>141-72710-212-DOJ -</b>	<b>Employer Medicare Liability - DOJ</b>						
141-72710-299 ISY	Other Fringe Benefits	\$531.00	\$190.00	\$21.92			
141- -72710-307- -	Communication	\$12,399.00	\$9,105.00	\$7,844.03	\$23,805.00	\$14,700.00	radio, etc
<b>141-72710-308 DOJ</b>	<b>Consultant-DOJ</b>						
141-72710-317 EDUL	Data Processing - Edulog					\$0.00	
141-72710-317 GPS	Data Processing - Zonar GPS	\$6,433.00				\$0.00	
141- -72710-338- -	Maintenance And Repair-Vehicles	\$27,373.00	\$27,495.70	\$23,937.33	\$27,500.00	\$4.30	vehicle repair
141- -72710-355- -	Travel	\$81.00	\$2,000.00	\$1,554.15	\$2,000.00	\$0.00	travel
141- -72710-399- -	Other Contracted Services	\$20,200.00	\$23,630.00	\$21,634.81	\$52,956.00	\$29,326.00	driver physicals
141- -72710-412- -	Diesel Fuel	\$459,812.00	\$433,476.12	\$431,862.43	\$444,000.00	\$10,523.88	diesel
141- -72710-412-EDUL -	Diesel Fuel - Edulog		\$6,360.00	\$4,080.00	\$ -	(\$6,360.00)	
141- -72710-412-SUPP -	Diesel Fuel - SUPP		\$0.00	\$0.00		\$0.00	
141- -72710-412-ISY -	Diesel Fuel ISY	\$29,416.00	\$9,114.00	\$1,800.00			
<b>141-72710-412-DOJ -</b>	<b>Diesel Fuel-DOJ</b>						
141- -72710-418- -	Equipment And Machinery Parts	\$8,754.00	\$20,000.00	\$9,587.63	\$20,000.00	\$0.00	parts
141- -72710-425- -	Gasoline	\$69,451.00	\$65,000.00	\$61,053.80	\$70,000.00	\$5,000.00	gasoline
141-72710-433	Lubricants	\$19,103.00	\$20,000.00	\$11,719.35		(\$20,000.00)	
141- -72710-450- -	Tires And Tubes	\$43,895.00	\$35,000.00	\$24,000.73	\$40,000.00	\$5,000.00	tires, etc
141- -72710-453- -	Vehicle Parts	\$147,490.00	\$145,000.00	\$93,625.43	\$142,000.00	(\$3,000.00)	parts
141- -72710-499- -	Other Supplies And Materials	\$4,086.00	\$5,000.00	\$4,137.22	\$4,500.00	(\$500.00)	supplies
141- -72710-511- -	Vehicle And Equipment Insurance	\$50,220.00	\$54,500.00	\$54,494.00	\$58,163.00	\$3,663.00	insurance
141- -72710-513- -	Worker's Compensation	\$0.00	\$240.00	\$0.00		(\$240.00)	worker's comp
141- -72710-513-SPED -	Worker's Compensation - SPED	\$0.00	\$6,587.00	\$6,587.00	\$0.00	(\$6,587.00)	
141- -72710-599- -	Other Charges	\$8,286.00	\$12,300.00	\$9,649.07	\$22,522.00	\$10,222.00	
141- -72710-599-CONS	Other Charges - Consent Order		\$55,000.00	\$0.00	\$0.00	(\$55,000.00)	consent order
141- -72710-599-EDUL -	Other Charges - Edulog		\$35,200.00	\$34,544.25	\$0.00	(\$35,200.00)	consent order
141- -72710-729- -	Transportation Equipment	\$15,010.00	\$619,500.00	\$614,381.48	\$3,500.00	(\$616,000.00)	vehicles, equip
141-72710-729 GPS	Transportation Equip Zonar GPS					\$0.00	
<b>72710</b>	<b>TOTAL Transportation</b>	<b>\$2,285,256.00</b>	<b>\$2,903,471.70</b>	<b>\$2,678,449.40</b>	<b>\$2,220,057.00</b>	<b>(\$683,414.70)</b>	

72810	Central and Others						
GL Account	Description	2012-2013 Actual	2013 2014 Budget Amended	2013-14 Actual	2014-15 BOE Approved	change from last yr	
141- -72810-189- -	Other Salaries & Wages	\$157,633.00	\$188,245.00	\$185,473.60	\$172,650.00	(\$15,595.00)	security
141- -72810-189-SSA -	Other Salaries & Wages - SSA	\$3,000.00	\$2,500.00	\$2,050.00		(\$2,500.00)	Safe Schools Act
141- -72810-189-SUPP -	Other Salaries & Wages - SUPP	\$0.00	\$0.00	(\$213.69)		\$0.00	security supp
141- -72810-201- -	Social Security	\$9,729.00	\$11,671.00	\$10,615.26	\$10,704.000	(\$967.00)	ssi
141- -72810-201-SSA -	Social Security - SSA	\$182.00	\$147.88	\$123.10	\$0.000	(\$147.88)	ssi
141- -72810-201-SUPP -	Social Security - SUPP	\$0.00	\$0.00	(\$13.25)	\$0.000	\$0.00	ssi
141- -72810-204- -	State Retirement	\$11,990.00	\$15,425.00	\$12,405.93	\$15,099.00	(\$326.00)	TCRS
141- -72810-204-SSA -	State Retirement - SSA	\$243.00	\$206.64	\$168.22	\$0.000	(\$206.64)	TCRS
141- -72810-204-SUPP -	State Retirement - SUPP	\$0.00	\$0.00	(\$186.71)	\$0.000	\$0.00	TCRS
141- -72810-207- -	Medical Insurance	\$0.00	\$3,495.00	\$2,543.77	\$3,400.00	(\$95.00)	health ins
141- -72810-212- -	Employer Medicare Liability	\$2,275.00	\$2,730.00	\$2,488.70	\$2,503.00	(\$227.00)	medicare
141- -72810-212-SSA -	Employer Medicare Liability - SSA	\$43.00	\$34.54	\$28.77	\$0.00	(\$34.54)	medicare
141- -72810-212-SUPP -	Employer Medicare Liability - SUPP	\$0.00	\$0.00	(\$3.10)	\$0.00	\$0.00	medicare
141- -72810-399- -	Other Contracted Services	\$1,950.00	\$5,000.00	\$2,975.00	\$4,118.00	(\$882.00)	other security
141- -72810-399-SRO -	Other Contracted Services - SRO		\$0.00	\$0.00	\$0.00	\$0.00	
141- -72810-399-SSA -	Other Contracted Services - SSA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
141- -72810-429-SSA -	Instructional Supplies - SSA	\$5,832.00	\$0.00	\$0.00	\$0.00	\$0.00	
141- -72810-499- -	Other Supplies And Materials	\$0.00	\$500.00	\$0.00	\$0.00	(\$500.00)	
141- -72810-499-SSA -	Other Supplies And Materials - SSA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
141- -72810-508- -	Premiums On Corporate Surety Bonds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
141- -72810-524-SSA -	Staff Development - SSA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
141- -72810-790- -	Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
141- -72810-790-SSA -	Other Equipment - SSA	\$8,000.00	\$15,810.94	\$15,439.50	\$15,800.00	(\$10.94)	cameras, etc
<b>72810</b>	<b>TOTAL Central and Others</b>	<b>\$200,877.00</b>	<b>\$245,766.00</b>	<b>\$233,895.10</b>	<b>\$224,274.00</b>	<b>(\$21,492.00)</b>	
	<b>TOTAL SUPPORT</b>	<b>\$9,820,873.00</b>	<b>\$10,990,271.70</b>	<b>\$10,115,947.87</b>	<b>\$10,196,436.00</b>	<b>(\$793,835.70)</b>	
						\$0.00	
	<b>TOTAL EDUCATION</b>	<b>\$25,023,844.00</b>	<b>\$25,714,182.70</b>	<b>\$24,519,726.47</b>	<b>\$24,373,055.00</b>	<b>(\$1,341,127.70)</b>	

<b>73300 Community Services</b>							
<b>GL Account</b>	<b>Description</b>	<b>2012-2013 Actual</b>	<b>2013 2014 Budget Amended</b>	<b>2013-14 Actual</b>	<b>2014-15 BOE Approved</b>	<b>change from last yr</b>	
141- -73300-105-EXT -	Supervisor/Director - EXT	\$6,600.00	\$6,600.00	\$6,600.00	\$6,600.00	\$0.00	OES aftercare
141- -73300-189-EXT -	Other Salaries & Wages - EXT	\$23,237.00	\$25,000.00	\$20,941.03	\$25,250.00	\$250.00	OES aftercare
141- -73300-201-EXT -	Social Security - EXT	\$1,198.00	\$1,959.00	\$1,075.09	\$1,959.00	\$0.00	OES aftercare
141- -73300-204-EXT -	State Retirement - EXT	\$1,618.00	\$2,614.00	\$1,320.30	\$2,614.00	\$0.00	OES aftercare
141- -73300-207-EXT -	Medical Insurance - EXT		\$0.00	\$0.00	\$0.00	\$0.00	OES aftercare
141- -73300-212-EXT -	Employer Medicare Liability - EXT	\$433.00	\$458.00	\$399.22	\$458.00	\$0.00	OES aftercare
141- -73300-355-EXT -	Travel - EXT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	OES aftercare
141- -73300-499-EXT -	Other Supplies And Materials - EXT	\$0.00	\$300.00	\$0.00	\$300.00	\$0.00	OES aftercare
141- -73300-499-FEF -	Other Supplies & Materials - FCEF	\$9,413.00	\$16,205.48	\$16,205.48	\$10,000.00	(\$6,205.48)	OES aftercare
141- -73300-790-EXT -	Other Equipment - EXT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	OES aftercare
	<b>TOTAL Community Services</b>	<b>\$35,899.00</b>	<b>\$53,136.48</b>	<b>\$46,541.12</b>	<b>\$47,181.00</b>	<b>(\$5,955.48)</b>	

73400 Early Childhood VOL							
GL Account	Description	2012-2013 Actual	2013 2014 Budget Amended	2013-14 Actual	2014-15 BOE Approved	change from last yr	
141- -73400-105-VOL -	Supervisor/Director	\$54,012.00	\$53,234.01	\$53,234.01	\$53,685.00	\$450.99	Morris
141- -73400-116-VOL -	Teachers	\$343,374.00	\$344,999.99	\$337,994.16	\$361,075.00	\$16,075.01	9 teachers
141- -73400-117-VOL	Career Ladder	\$3,000.00	\$2,000.00	\$1,000.00	\$3,000.00	\$1,000.00	3 teachers
141- -73400-163-VOL -	Ed Assistants	\$141,585.00	\$144,930.00	\$137,254.73	\$150,000.00	\$5,070.00	9 assistants
141- -73400-189-VOL -	Other Salaries & Wages	\$1,446.00	\$5,000.00	\$2,178.72	\$4,650.00	(\$350.00)	pt salary
141- -73400-198-VOL -	Non-Certified Substitute Teachers -	\$420.00	\$1,000.00	\$570.00	\$1,030.00	\$30.00	subs
141- -73400-201- -	Social Security	\$186.00	\$124.00	\$69.44			
141- -73400-201-VOL -	Social Security	\$33,003.00	\$33,515.00	\$31,541.39	\$35,897.00	\$2,382.00	ssi
141- -73400-204- -	State Retirement	\$266.00	\$178.00	\$88.80			
141- -73400-204-VOL -	State Retirement	\$46,438.00	\$46,794.00	\$44,955.23	\$50,934.00	\$4,140.00	TCRS
141- -73400-207-VOL -	Medical Insurance	\$39,433.00	\$43,000.00	\$36,177.03	\$48,978.00	\$5,978.00	health ins
141- -73400-212 -	Employer Medicare Liability -	\$44.00	\$29.00	\$16.24			
141- -73400-212-VOL -	Employer Medicare Liability -	\$7,724.00	\$7,839.00	\$7,380.98	\$8,351.00	\$512.00	medicare
141- -73400-513-VOL	Worker's Compensation					\$0.00	work comp
141- -73400-355-VOL -	Travel	\$2,130.00	\$2,000.00	\$380.54	\$1,000.00	(\$1,000.00)	travel
141- -73400-399-VOL -	Other Contracted Services	\$188.00	\$200.00	\$0.00	\$30,197.00	\$29,997.00	install playground
141- -73400-422-VOL	Food Supplies				\$500.00	\$500.00	snacks
141- -73400-429-VOL -	Instructional Supplies	\$22,821.00	\$18,000.00	\$17,776.59	\$29,921.00	\$11,921.00	teaching supplies
141- -73400-499-VOL -	Other Supplies And Materials	\$9,358.00	\$16,767.00	\$16,676.87	\$37,583.00	\$20,816.00	other supplies
141- -73400-524-VOL -	Staff Development -	\$8,681.00	\$7,500.00	\$7,118.07	\$7,000.00	(\$500.00)	PD
141- -73400-599-VOL -	Other Charges	\$2,525.00	\$5,000.00	\$1,876.32	\$3,479.00	(\$1,521.00)	advertisement
141- -73400-722-VOL -	Regular Instructional Equipment	\$11,104.00	\$109,000.00	\$108,769.62	\$11,500.00	(\$97,500.00)	playground
<b>73400</b>	<b>TOTAL Early Childhood VOL</b>	<b>\$727,738.00</b>	<b>\$841,110.00</b>	<b>\$805,058.74</b>	<b>\$838,780.00</b>	<b>(\$2,330.00)</b>	





<b>Explanation Transportation Capital Outlay</b>							
	3 or 4 used buses/other vehicles	\$	310,000.00				
	Engine replacement						
	Truck for Bus Garage	\$	12,000.00				
	Truck for Bus Garage	\$	5,000.00				
	Director vehicle	\$	27,500.00				
<b>TOTAL TRANSPORTATION CAPITAL OUTLAY</b>		<b>\$</b>	<b>354,500.00</b>				
<b>Future Payments on Buckley Carpenter Elementary</b>							
<b>2014-15 BCE Total</b>	Principal and Interest	\$	283,474.44				
<b>2015-16 BCE Total</b>	Principal and Interest	\$	261,300.00				
<b>2016-17 BCE Total</b>	Principal and Interest	\$	309,300.00				
<b>2017-18 BCE Total</b>	Principal and Interest	\$	316,300.00				
<b>Future Payments on Buses</b>							
<b>2014-15 Bus Total</b>	Principal and Interest	\$	233,771.59				
<b>2015-16 BUS Total</b>	Principal and Interest	\$	209,974.00				
<b>2016-17 BUS Total</b>	Principal and Interest	\$	69,586.50				
<b>2017-18 BUS Total</b>	Principal and Interest	\$	68,092.50				

<b>Cost of 1% raise</b>	<b>Anyone paid from Salary Schedule</b>	Salary	Benefits	Total		
Reg Teachers	71100	\$75,398.79	\$12,584.06	\$87,982.85		
SpEd Teachers/Director	71200	\$14,162.52	\$2,363.72	\$16,526.24		
CTE teachers/Director	71300	\$5,343.79	\$891.88	\$6,235.67		
Attendance	72210	\$474.06	\$79.12	\$553.18		
Guidance/Librarians	72230	\$7,158.15	\$1,194.70	\$8,352.85		
Other Program(STEM)	72290	\$ -	\$0.00	\$0.00		
Principal	72410	\$6,716.57	\$1,121.00	\$7,837.57		
	<b>TOTAL</b>	<b>\$109,253.88</b>	<b>\$18,234.47</b>	<b>\$127,488.35</b>	<b>Instructional</b>	
VOL Staff/Director	73300	<b>\$4,147.60</b>	<b>\$692.23</b>	<b>\$4,839.83</b>	<b>Grant / No costs to FCS</b>	
	<b>Non-Instruction</b>					
Plant operation	72610	\$4,292.50	\$716.42	\$5,008.92	Custodians	
Plant Maintenance	72620	\$2,828.00	\$471.99	\$3,299.99	Foremen, maintenance	
Transportation	72710	\$1,976.66	\$329.90	\$2,306.56	Mechanics	
Central and other	72810	\$1,726.50	\$288.15	\$2,014.65	Security guards	
	<b>TOTAL</b>	<b>\$10,823.66</b>	<b>\$1,806.47</b>	<b>\$12,630.13</b>	<b>Non-instruction</b>	
	<b>Self funded</b>					
Oakland Ext Day	73400	<b>\$252.50</b>	<b>\$42.14</b>	<b>\$294.64</b>	<b>Assistants only / No cost to FCS</b>	
				<b>\$140,118.48</b>	Total costs 1% increase	
				\$ 110,826.00	less Equity Funds	
				<b>\$29,292.48</b>		

## **Fund 142**

**Fayette County Schools Federal Programs Budget 2014-2015**

Fund: 142 Subfund: 010 Consolidated Administration (page 1 of 1)

	2013-2014 Budget	2013-2014 Expenditures	2014-2015 Budget
<b>72210 Regular Instruction Program</b>			
105 Supervisor/Director	\$60,000.00	\$55,863.17	\$65,000.00
161 Secretary(s)	\$67,000.00	\$65,453.12	\$63,000.00
189 Other Salaries/Wages	\$21,500.00	\$18,707.65	\$28,000.00
201 Social Security	\$8,538.10	\$8,099.40	\$10,100.00
204 Retirement	\$14,046.15	\$13,338.89	\$14,150.00
207 Medical Insurance	\$22,537.21	\$21,151.70	\$21,500.00
212 Employer Medicare Liability	\$2,309.72	\$1,894.21	\$2,650.00
299 Other Fringe Benefits	\$1,318.87	\$1,315.98	\$755.00
336 Maintenance and Repair Services-Equipment	\$0.00	\$0.00	\$1,000.00
355 Travel	\$10,000.00	\$8,318.91	\$5,000.00
499 Other Supplies/Materials	\$4,200.00	\$3,718.65	\$4,000.00
524 Staff Development	\$1,500.00	\$1,015.00	\$10,000.00
<b>Total 72210 Regular Instruction</b>	<b>\$212,950.05</b>	<b>\$198,876.68</b>	<b>\$225,155.00</b>
<b>99100 Transfers Out</b>			
504 Indirect Cost	\$0.00	\$0.00	\$3,000.00
<b>Total 99100 Indirect Cost</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,000.00</b>
<b>Total for Fund: 142-010</b>	<b>\$212,950.05</b>	<b>\$198,876.68</b>	<b>\$228,155.00</b>

FY15 Revenue for 010 Consolidated Admin: \$159,335 Revenue Acct# 142 47141 (101 Title from 101 Title I; \$63,340.00 from 201 Title II; \$5,480.00 I); 142 47189 (201 Title II); 142 47144 (601 Title VI) **\$228,155.00**

**Fayette County Schools Federal Programs Budget 2014-2015**

Fund: 142 Subfund: 101 Title I Improving Academic Achievement (page 1 of 2)

	2013-2014 Budget	2013-2014 Expenditures	2014-2015 Budget
<b>71100 Regular Instruction Program</b>			
116 Teachers	\$251,000.00	\$204,919.75	\$390,000.00
163 Aides	\$105,279.78	\$105,279.78	\$0.00
189 Other Salaries/Wages	\$42,000.00	\$36,600.00	\$0.00
198 Non-Certified Substitute Teachers	\$5,000.00	\$3,390.00	\$2,500.00
201 Social Security	\$23,619.00	\$20,529.96	\$25,000.00
204 Retirement	\$33,500.00	\$29,698.29	\$36,000.00
207 Medical Insurance	\$26,000.00	\$23,643.61	\$47,000.00
212 Employer Medicare Liability	\$6,000.00	\$4,818.79	\$6,500.00
299 Other Fringe Benefits	\$820.22	\$800.00	\$2,000.00
336 Maintenance and Repair Services-Equipmer	\$8,000.00	\$6,564.54	\$10,000.00
399 Other Contracted Services	\$102,500.00	\$89,068.66	\$90,000.00
429 Instructional Supplies	\$117,705.06	\$76,752.26	\$95,000.00
499 Other Supplies/Materials	\$16,995.00	\$4,393.50	\$5,766.30
722 Regular Instruction Equipment	\$156,144.50	\$120,679.79	\$91,585.49
<b>Total 71100 Regular Instruction</b>	<b>\$858,563.56</b>	<b>\$727,138.93</b>	<b>\$801,351.79</b>
<b>72130 Other Student Support</b>			
499 Other Supplies and Materials	\$4,000.00	\$1,795.09	\$15,000.00
524 Staff Development	\$8,000.00	\$7,879.49	\$50,000.00
<b>Total 72130 Other Student Support</b>	<b>\$12,000.00</b>	<b>\$9,674.58</b>	<b>\$65,000.00</b>

**Fund: 142 Subfund: 101 Title I Improving Academic Achievement (page 2 of 2)**

<b>72210 Regular Instruction Program</b>			
355 Travel	\$10,000.00	\$9,928.39	\$2,000.00
<b>        Total 72210 Regular Instruction</b>	<b>\$10,000.00</b>	<b>\$9,928.39</b>	<b>\$2,000.00</b>
<b>72710 Transportation</b>			
146 Bus Drivers	\$10,800.00	\$8,939.00	\$10,000.00
201 Social Security	\$1,616.00	\$971.63	\$700.00
204 Retirement	\$1,850.00	\$1,270.97	\$900.00
212 Employer Medicare Liability	\$400.00	\$227.22	\$200.00
299 Other Fringe Benefits	\$80.00	\$80.00	\$500.00
412 Diesel Fuel	\$13,200.00	\$13,200.00	\$15,000.00
<b>        Total 72710 Transportation</b>	<b>\$27,946.00</b>	<b>\$24,688.82</b>	<b>\$27,300.00</b>
<b>99011 Transfers Out</b>			
504 Indirect Cost	\$15,247.00	\$15,824.74	\$19,494.21
<b>        Total 99100 Transfers Out</b>	<b>\$15,247.00</b>	<b>\$15,824.74</b>	<b>\$19,494.21</b>
<b>Total for Fund: 142-101</b>	<b>\$923,756.56</b>	<b>\$787,255.46</b>	<b>\$915,146.00</b>

**FY15 Total Revenue for 101 Title I: \$1,074,481.00 Revenue Acct# 142 47141 \$915,146.00**  
 (\$159,335.00 to 010 Consolidated Admin)

**Fayette County Schools Federal Programs Budget 2014-2015**

Fund: 142 Subfund: 201 Title II Training and Recruiting (page 1 of 1)

	2013-2014 Budget	2013-2014 Expenditures	2014-2015 Budget
<b>72210 Regular Instruction Program</b>			
189 Other Salaries/Wages	\$105,599.15	\$9,444.00	\$107,000.00
201 Social Security	\$7,526.40	\$612.17	\$7,000.00
204 Retirement	\$9,280.36	\$811.99	\$10,000.00
212 Employer Medicare Liability	\$1,760.15	\$136.93	\$2,000.00
299 Other Fringe Benefits	\$5,349.00	\$5,349.00	\$677.00
399 Other Contracted Services	\$7,500.00	\$7,704.75	\$0.00
524 Staff Development	\$24,968.21	\$21,323.02	\$27,500.23
<b>        Total 72210 Regular Instruction</b>	<b>\$161,983.27</b>	<b>\$45,381.86</b>	<b>\$154,177.23</b>
<b>99100 Transfers Out</b>			
504 Indirect Cost	\$3,630.00	\$1,105.14	\$3,977.77
<b>        Total 99100 Transfers Out</b>	<b>\$3,630.00</b>	<b>\$110,514.00</b>	<b>\$3,977.77</b>
<b>Total for Fund: 142-201</b>	<b>\$165,613.27</b>	<b>\$46,584.00</b>	<b>\$158,155.00</b>
<b>FY15 Total Revenue for 201 Title II: \$221,495.00 (\$63,340.00 to 010 Consolidated Admin)</b>	<b>Revenue Acct# 142 47189</b>		<b>\$158,155.00</b>

**Fayette County Schools Federal Programs Budget 2014-2015**

Fund: 142 Subfund: 301 Title III English Language Acquisition (page 1 of 1)

	2013-2014 Budget	2013-2014 Expenditures	2014-2015 Budget
<b>71100 Regular Instruction Program</b>			
429 Instructional Supplies	\$8,712.00	\$5,650.94	\$6,000.00
<b>Total 71100 Regular Instruction</b>	<b>\$8,712.00</b>	<b>\$5,650.94</b>	<b>\$6,000.00</b>
<b>72210 Regular Instruction Program</b>			
524 Staff Development	\$0.00	\$0.00	\$1,291.00
<b>Total 72210 Regular Instruction</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,291.00</b>
<b>Total for Fund: 142-301</b>	<b>\$8,712.00</b>	<b>\$5,650.94</b>	<b>\$7,291.00</b>
FY15 Total Revenue for 301 Title III: \$7,291.00 via Dyersburg City Schools Consortium	Revenue Acct# 142 47146		<b>\$7,291.00</b>

**Fayette County Schools Federal Programs Budget 2014-2015**

Fund: 142 Subfund: 601 Title VI Rural Education Initiative (page 1 of 1)

	2013-2014 Budget	2013-2014 Expenditures	2014-2015 Budget
<b>71100 Regular Instruction Program</b>			
429 Instructional Supplies and Materials	\$0.00	\$0.00	\$32,647.00
722 Regular Instructional Equipment	\$0.00	\$0.00	\$24,157.71
<b>Total 72210 Regular Instruction</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$56,804.71</b>
<b>99100 Transfers Out</b>			
504 Indirect Cost	\$0.00	\$0.00	\$842.29
<b>Total 99100 Transfers Out</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$842.29</b>
<b>Total for Fund: 142-601</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$57,647.00</b>
<b>FY15 Total Revenue for 601 Title VI:</b>			
<b>\$63,127.00 (\$5,480 to 010 Consolidated Admin)</b>			
<b>Revenue Acct# 142 47144</b>			<b>\$57,647.00</b>

**Fayette County Schools Federal Programs Budget 2014-2015**

Fund: 142 Subfund: 801 Vocational Education Basic Grant (CTE) (page 1 of 2)

	2013-2014 Budget	2013-2014 Expenditures	2014-2015 Budget
<b>71300 Vocational Education Program</b>			
163 Aides	\$15,743.70	\$15,743.70	\$0.00
201 Social Security	\$956.98	\$956.98	\$0.00
204 Retirement	\$1,276.80	\$1,276.80	\$0.00
212 Employer Medicare Liability	\$223.81	\$223.81	\$0.00
299 Other Fringe Benefits	\$65.12	\$65.12	\$0.00
429 Instructional Supplies	\$998.84	\$998.84	\$1,000.00
599 Other Charges	\$1,137.71	\$1,500.00	\$1,500.00
730 Vocational Instruction Equipment	\$27,877.83	\$27,877.83	\$56,222.00
<b>Total 71300 Vocational Education</b>	<b>\$48,280.79</b>	<b>\$48,643.08</b>	<b>\$58,722.00</b>
<b>72130 Other Student Support</b>			
146 Bus Drivers	\$142.46	\$142.46	\$300.00
189 Other Salaries and Wages	\$2,340.00	\$2,340.00	\$3,210.00
201 Social Security	\$153.92	\$153.92	\$218.00
204 State Retirement	\$214.74	\$214.74	\$303.00
212 Employer Medicare Liability	\$35.98	\$35.98	\$51.00
355CTSO Travel	\$8,720.77	\$8,477.45	\$11,867.00
355PD Travel	\$1,981.01	\$1,981.01	\$2,000.00
399 Other Contracted Services	\$678.81	\$0.00	\$0.00
399CTSO Other Contracted Services	\$5,120.43	\$5,120.43	\$4,500.00
399PD Other Contracted Services	\$1,500.00	\$1,500.00	\$1,500.00
<b>Total 72130 Other Student Support</b>	<b>\$19,530.50</b>	<b>\$19,965.99</b>	<b>\$23,949.00</b>

**Fund: 142 Subfund: 801 Vocational Education Basic Grant (CTE) (page 2 of 2)**

**72230 Vocational Education Program**

355 Travel

\$1,343.71

\$1,411.39

\$3,000.00

**Total 72230 Vocational Education**

**\$1,343.71**

**\$1,411.39**

**\$3,000.00**

**Total for Fund: 142-801**

**\$69,155.00**

**\$70,020.46**

**\$85,671.00**

**FY15 Total Revenue for 801: \$85,671.00 Revenue Acct# 142 47131**

**\$85,671.00**

**Fayette County Schools Federal Programs Budget 2014-2015**

Fund: 142 Subfund: 900 Special Education Program (page 1 of 2)

	2013-2014 Budget	2013-2014 Expenditures	2014-2015 Budget
<b>71200 Special Education Program</b>			
162 Clerical Personnel	\$1,800.00	\$1,800.00	\$31,500.00
163 Aides	\$275,000.00	\$274,523.08	\$275,000.00
201 Social Security	\$17,162.00	\$16,984.58	\$19,034.00
204 Retirement	\$22,448.00	\$20,545.11	\$25,006.20
207 Medical Insurance	\$0.00	\$0.00	\$6,788.52
212 Employer Medicare Liability	\$4,014.00	\$3,970.33	\$4,451.50
299 Other Fringe Benefits	\$8,138.00	\$8,138.00	\$9,025.80
336 Maintenance and Repair Services-Equipmer	\$841.00	\$841.00	\$4,000.00
399 Other Contracted Services	\$48,993.46	\$46,337.82	\$80,000.00
429 Instructional Supplies	\$88,526.54	\$88,510.19	\$20,000.00
725 Special Education Equipment	\$0.00	\$0.00	\$3,000.00
<b>Total 71200 Special Education Program</b>	<b>\$466,923.00</b>	<b>\$461,650.11</b>	<b>\$477,806.02</b>
<b>72120 Health Services</b>			
131 Medical Personnel	\$89,200.00	\$90,880.96	\$89,200.00
201 Social Security	\$5,530.00	\$5,444.52	\$5,530.40
204 Retirement	\$7,234.00	\$7,370.41	\$8,063.38
207 Medical Insurance	\$5,573.00	\$6,401.80	\$6,000.00
212 Employer Medicare Liability	\$1,293.00	\$1,273.32	\$1,293.40
299 Other Fringe Benefits	\$2,622.00	\$2,622.48	\$2,622.48
399 Other Contracted Services	\$38,764.88	\$38,764.88	\$50,000.00
499 Other Supplies and Materials	\$3,000.00	\$3,000.00	\$3,000.00
<b>Total 72120 Health Services</b>	<b>\$153,216.88</b>	<b>\$155,758.37</b>	<b>\$165,709.66</b>
Fund: 142 Subfund: 900 Special Education Program (page 2 of 2)			

<b>72220 Special Education Program</b>			
355 Travel	\$59,018.69	\$42,157.03	\$20,000.00
499 Other Supplies and Materials	\$43,129.06	\$42,945.12	\$20,005.93
524 Inservice/Staff Development	\$0.00	\$0.00	\$7,467.80
<b>Total 72220 Special Education Program</b>	<b>\$102,147.75</b>	<b>\$85,102.15</b>	<b>\$47,473.73</b>

<b>72710 Transportation</b>			
189 Other Salaries and Wages	\$101,987.40	\$101,987.40	\$109,998.00
201 Social Security	\$7,257.00	\$6,308.49	\$6,819.88
204 Retirement	\$10,393.00	\$5,819.65	\$8,920.84
212 Employer Medicare Liability	\$1,697.00	\$1,475.36	\$1,594.97
299 Other Fringe Benefits	\$5,794.00	\$5,793.57	\$5,444.90
313 Contracts with Parents	\$20,615.14	\$19,730.83	\$23,000.00
338 Maintenance and Repair Service - Vehicles	\$4,569.46	\$4,568.00	\$5,000.00
450 Tires and Tubes	\$4,435.00	\$4,434.75	\$3,000.00
453 Vehicle Parts	\$4,435.00	\$4,407.04	\$2,000.00
729 Transportation Equipment	\$27,219.00	\$27,219.00	\$1,000.00
<b>Total 72710 Transportation</b>	<b>\$188,402.00</b>	<b>\$181,744.09</b>	<b>\$166,778.59</b>

<b>99100 Transfers Out</b>			
504 Indirect Cost	\$20,238.00	\$21,487.39	\$0.00
<b>Total 99100 Transfers Out</b>	<b>\$20,238.00</b>	<b>\$21,487.39</b>	<b>\$0.00</b>

**Total for Fund: 142-900**                      **\$930,927.63**    **\$905,742.11**    **\$857,768.00**

**FY15 Total Revenue for 900: \$857,768.00 Revenue Acct# 142 47143**                      **\$857,768.00**

**Fayette County Schools Federal Programs Budget 2014-2015**

Fund: 142 Subfund: 911 IDEA Preschool (page 1 of 1)

	2013-2014 Budget	2013-2014 Expenditures	2014-2015 Budget
<b>71200 Special Education Program</b>			
163 Aides	\$15,870.00	\$15,870.00	\$16,500.00
201 Social Security	\$983.94	\$983.84	\$1,023.00
204 Retirement	\$1,254.46	\$1,284.60	\$1,338.15
212 Employer Medicare Liability	\$224.00	\$230.11	\$239.25
299 Other Fringe Benefits	\$453.00	\$453.20	\$485.10
429 Instructional Supplies	\$5,665.42	\$5,665.42	\$4,000.00
499 Other Supplies and Materials	\$4,568.18	\$4,568.18	\$3,874.50
<b>Total 71200 Special Education Program</b>	<b>\$29,019.00</b>	<b>\$29,055.45</b>	<b>\$27,460.00</b>
<b>72220 Special Education Program</b>			
499 Other Supplies and Materials	\$0.00	\$183.94	\$0.00
<b>Total 72220 Special Education Program</b>	<b>\$0.00</b>	<b>\$183.94</b>	<b>\$0.00</b>
<b>99100 Transfers Out</b>			
504 Indirect Cost	\$656.00	\$710.52	\$656.00
<b>Total 99100 Transfers Out</b>	<b>\$656.00</b>	<b>\$710.52</b>	<b>\$656.00</b>
<b>Total for Fund: 142-911</b>	<b>\$29,675.00</b>	<b>\$29,949.91</b>	<b>\$28,116.00</b>

FY15 Total Revenue for 911: \$28,116.00 Revenue Acct# 142 47145

**\$28,116.00**

## **Fund 143**

Fayette County Schools  
2014 - 2015

REVENUE		2013 - 14	2013 - 14	2014 - 15	
DESCRIPTIONS	Account Code	Amended Budget	Actuals June	Proposed Budget	Var %
Lunch Payments - Children	143-43521	\$ 54,000	\$ 32,956.45	\$ 55,000	
Lunch Payments - Adults	143-43522	\$ 22,500	\$ 19,032.85	\$ 25,000	
Income from Breakfast	143-43523	\$ 21,509	\$ 12,632.70	\$ 20,000	
TBI Criminal Background Fee	143-43583		\$ 180.00	\$ -	
Other Charges for Services	143-43990	\$ 270,300	\$ 276,212.86	\$ 275,000	
<b>Total Other Charges</b>		<b>\$ 368,309.00</b>	<b>\$ 341,014.86</b>	<b>\$ 375,000.00</b>	
Interest Earned	143-44110	\$ 9,000	\$ 2,765.00	\$ 4,500	
<b>Total Recurring Items</b>		<b>\$ 9,000</b>	<b>\$ 2,765.00</b>	<b>\$ 4,500</b>	
School Food Service	143-46520	\$ 22,000	\$ 17,477.00	\$ 18,900	
<b>Total State of Tennessee</b>		<b>\$ 22,000</b>	<b>\$ 17,477.00</b>	<b>\$ 18,900</b>	
Section 4 - Lunch	143-47111	\$ 1,110,400	\$ 1,143,507.26	\$ 1,310,900	
Breakfast	143-47113	\$ 530,000	\$ 555,934.68	\$ 550,000	
USDA - Other	143-47114	\$ 23,460	\$ 36,584.05	\$ 45,000	
<b>Total Federal Through State</b>		<b>\$ 1,663,860</b>	<b>\$ 1,736,025.99</b>	<b>\$ 1,905,900</b>	
<b>Total Revenues</b>		<b>\$ 2,063,169.00</b>	<b>\$ 2,097,282.85</b>	<b>\$ 2,304,300.00</b>	

## Fayette County Schools

2014 - 2015

DESCRIPTIONS	Account Code	2013 - 14 Actuals June	2013 - 14 Approved Budget	2014 - 15 Proposed Budget	1% Salary Inc
<b>RESERVES AND FUND BALANCE</b>					
Reserved for Food Service	143-34570	\$ 632,714	\$ 633,714.00	\$ 582,294	
Reserved for Basic Education Program (BEP)		\$ -	\$ -		
Designated for Purpose #1 - (EIS)		\$ -	\$ -		
Designated for Purpose #2 - (HSTW)		\$ -	\$ -		
Undesignated Fund Balance		\$ -			
<b>Total Fund Balances &amp; Reserves</b>		<b>\$ 632,714</b>	<b>\$ 633,714.00</b>	<b>\$ 582,293.78</b>	
<b>Total Budget to Revenue</b>					
		\$ 2,304,300	\$ 2,219,634.00	\$ 2,304,300.00	
<b>Total Revenue Available</b>					
		\$ 2,937,014	\$ 2,853,348.00	\$ 2,886,593.78	
<b>Total Expenditures</b>					
		\$ 2,144,758	\$ 2,269,033.00	\$ 2,294,450.00	
<b>Ending Fund Balance/Reserves</b>					
		\$ 792,256	\$ 633,012.00	\$ 592,143.78	
<b>73100 - FOOD SERVICE</b>					
Supervisor / Director	143-73100-105	\$ 38,836	\$ 39,000.00	\$ 42,000	42,000
Accountants/Bookkeepers	143-73100-119	\$ 24,622	\$ 24,940.00	\$ 30,000	30,000
Cafeteria Personnel	143-73100-165	\$ 767,485	\$ 894,000.00	\$ 850,000	860,000
Longevity Pay	143-73100-186	\$ 4,550	\$ 4,550.00	\$ 4,650	4,650
Other Salaries & Wages	143-73100-189	\$ 37,187	\$ 37,200.00	\$ 38,500	38,500
Social Security	143-73100-201	\$ 53,834	\$ 65,000.00	\$ 60,250	65,000
State Retirement	143-73100-204	\$ 59,957	\$ 80,000.00	\$ 83,000	88,000
Medical Insurance	143-73100-207	\$ 22,876	\$ 22,000.00	\$ 26,000	26,000
Unemployment Compensation	143-73100-210	\$ 323	\$ 6,000.00	\$ 5,000	5,000
Employer Medicare Liability	143-73100-212	\$ 12,590	\$ 15,000.00	\$ 15,500	15,700
Communication	143-73100-307	\$ 11,370	\$ 10,300.00	\$ 14,000	14,000
Maintenance and Repair Service	143-73100-336	\$ 2,893	\$ 3,000.00	\$ 3,000	3,000
Travel	143-73100-355	\$ 781	\$ 800.00	\$ 800	800
Other Contracted Services	143-73100-399	\$ 29,657	\$ 32,000.00	\$ 33,000	33,000

## Fayette County Schools

2014 - 2015

DESCRIPTIONS	Account Code	2013 - 14 Actuals June	2013 - 14 Approved Budget	2014 - 15 Proposed Budget	1% Salary Inc
Food Supplies	143-73100-422	\$ 902,451	\$ 996,000.00	\$ 930,000	930,000
Other Supplies and Materials	143-73100-499	\$ 75,359	\$ 97,000.00	\$ 90,000	90,000
Workman's Compensation Insurance	143-73100-513	\$ 30,767	\$ 31,000.00	\$ 32,000	32,000
In Service / Staff Development	143-73100-524	\$ 1,859	\$ 1,900.00	\$ 1,750	1,750
Food Service Equipment	143-73100-710	\$ 67,361	\$ 10,000.00	\$ 35,000	35,000
<b>Total Food Service</b>		<b>\$ 2,144,758</b>	<b>\$ 2,369,690.00</b>	<b>\$ 2,294,450</b>	<b>\$2,314,400</b>
<b>99100 - TRANSFERS</b>					
Operating Transfer	143-99100-590	\$ -	\$ -		
<b>Total Operating Transfer</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## **Fund 151**

Fayette County, Tennessee  
 General Debt Service Fund 151  
 Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2015

CODE DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>REVENUES</b>			
<b>40000 LOCAL TAXES</b>			
<b>40100 County Property Taxes</b>			
40110 Current Property Tax	\$ -	\$ -	\$ -
40120 Trustee's Collections- Prior Year	\$ 3,005	\$ 149	\$ -
40130 Clerk/Master Prior Year	\$ 17,385	\$ 10,039	\$ 12,000
40140 Interest & Penalty	\$ 440	\$ 66	\$ 4,000
40150 Pickup Taxes	\$ 38	\$ -	\$ -
40162 Payments/Lieu/Utilities	\$ -	\$ -	\$ 100
40163 Payments in Lieu of Taxes Other	\$ 1,346	\$ -	\$ 800
40240 Wheel Tax	\$ 1,829,558	\$ 1,710,340	\$ 1,790,000
40285 Adequate Facilities/Development Tax	\$ -	\$ 106,141	\$ 253,333
<b>Total Local Taxes</b>	<b>\$ 1,851,772</b>	<b>\$ 1,826,735</b>	<b>\$ 2,060,233</b>
<b>44000 OTHER LOCAL REVENUES</b>			
<b>44110 Recurring Items</b>			
44110 Investment Income	\$ -	\$ -	\$ -
<b>44500 Nonrecurring Items</b>			
44510 Accrued Interest	\$ -	\$ -	\$ -
44530 Sale of Equipment	\$ 9,117	\$ -	\$ -
<b>Total Other Local Rev.</b>	<b>\$ 9,117</b>	<b>\$ -</b>	<b>\$ -</b>
<b>48000 OTHER GOVERNMENTS &amp; CITIZENS GROUPS</b>			
<b>48100 Other Governments</b>			
48130 Contributions	\$ 175,104	\$ -	\$ -
<b>Total Other Govt. &amp; Citizen Groups</b>	<b>\$ 175,104</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues</b>	<b>\$ 2,035,993</b>	<b>\$ 1,826,735</b>	<b>\$ 2,060,233</b>
<b>49000 OTHER SOURCES</b>			
49200 Note Proceeds	\$ -	\$ -	\$ -
49830 Operating Transfers From Component Units	\$ -	\$ -	\$ 283,475
<b>Total Other Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 283,475</b>

CODE DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>Other Financing Sources (Uses):</b>			
Refunding Debt Issued	\$ -	\$ -	\$ -
Premiums on Debt Issued	\$ -	\$ -	\$ -
Transfers In	\$ 397,224	\$ 32,760	\$ 32,760
Payments to Refunded Debt Escrow Agent	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 397,224</b>	<b>\$ 32,760</b>	<b>\$ 32,760</b>
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 2,433,217</b>	<b>\$ 1,859,495</b>	<b>\$ 2,376,468</b>

**EXPENDITURES**

**80000 DEBT SERVICE**

**82100 PRINCIPAL**

**82110 General Government**

601 Principal on Bonds	\$ 468,431	\$ 525,646	\$ 640,000
602 Principal on Notes	\$ 10,126	\$ 10,200	\$ 10,200
603 Interest on Bonds	\$ -	\$ 73,918	\$ -
610 Principal on Capital Leases	\$ 43,641	\$ -	\$ 46,587
<b>Total General Government</b>	<b>\$ 522,198</b>	<b>\$ 609,764</b>	<b>\$ 696,787</b>

**82130 Education**

601 Principal on Bonds	\$ 325,000	\$ 495,000	\$ 550,000
602 Principal on Notes	\$ 140,000	\$ -	\$ 210,000
610 Principal on Capital Leases	\$ 165,490	\$ -	\$ -
<b>Total Education</b>	<b>\$ 630,490</b>	<b>\$ 495,000</b>	<b>\$ 760,000</b>

**82200 INTEREST**

**82210 General Government**

603 Interest on Bonds	\$ 354,508	\$ 314,601	\$ 272,523
604 Interest on Notes	\$ 5,008	\$ -	\$ 5,000
611 Interest on Capital Leases	\$ 7,740	\$ -	\$ 4,795
<b>Total General Government</b>	<b>\$ 367,256</b>	<b>\$ 314,601</b>	<b>\$ 282,318</b>

**82230 Education**

603 Interest on Bonds	\$ 260,240	\$ 280,403	\$ 722,044
604 Interest on Notes	\$ 21,637	\$ -	\$ 23,773
611 Interest on Capital Leases	\$ 9,614	\$ -	\$ -
<b>Total Education</b>	<b>\$ 291,491</b>	<b>\$ 280,403</b>	<b>\$ 745,817</b>

CODE DESCRIPTION	Audit 2012-13	Actual 2013-14	Budget 2014-15
<b>82300 OTHER DEBT SERVICE</b>			
<b>82310 <i>General Government</i></b>			
505 Judgements	\$ -	\$ -	\$ -
510 Trustee's Commissions	\$ 18,646	\$ 17,376	\$ 21,000
699 Other Debt Service	\$ 1,042	\$ 1,003	\$ -
<b>Total General Government</b>	<b>\$ 19,688</b>	<b>\$ 18,378</b>	<b>\$ 21,000</b>
<b>82330 <i>Education</i></b>			
606 Other Debt Issuance Charges	\$ -	\$ 778	\$ -
699 Other Debt Service	\$ 1,439	\$ 653	\$ 1,000
<b>Total Education</b>	<b>\$ 1,439</b>	<b>\$ 1,430</b>	<b>\$ 1,000</b>
<b>Total Expenditures</b>	<b>\$ 1,832,562</b>	<b>\$ 1,719,575</b>	<b>\$ 2,506,922</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ 600,655</b>	<b>\$ 139,920</b>	<b>\$ (130,454)</b>
<b>Beginning Fund Balance July 1</b>	<b>\$ 1,844,869</b>	<b>\$ 2,445,524</b>	<b>\$ 2,594,160</b>
<b>Ending Fund Balance June 30</b>	<b>\$ 2,445,524</b>	<b>\$ 2,585,443</b>	<b>\$ 2,463,706</b>