

# *Budget*

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*Fiscal Year*  
**2012 - 2013**



*Roane County, Tennessee*

# ROANE COUNTY BUDGET

## 2012-2013 FISCAL YEAR

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*General  
Information*

## **Roane County – Imagine the Possibilities**

Located in the Southern Appalachian Mountains on the banks of the Watts Bar Lake, Roane County, Tennessee is made up of lush green foliage, gently rolling hills punctuated by steep bluffs, and sweeping valleys cradling clear rivers. The Tennessee, Clinch and Emory Rivers meet at the Watts Bar Lake, one of the largest lakes in the south at 39,000 acres, creating more than 700 shoreline miles in the county.

Water recreation draws many visitors to our county each year, offering boating, world class fishing, and more. In addition to water recreation Roane County offers a variety of unique family festivals, historic downtowns and communities, an agricultural expo center, an authentic general store, pioneer-era fort, lakeside lodging, and Bluegrass music almost any night of the week.

Roane County is conveniently located, just 20 minutes west of Knoxville, less than an hour from the Smoky Mountains, an hour north of Chattanooga, and 1 ½ hours east of Nashville. Roane County is easily accessible with nine exits off of I-40 and minutes from I-75. US Route 70, the “Broadway of America;” US Route 27; and Hwy 58 provide access to about anywhere in the county.

Its continued growth, accessibility to the Smoky Mountains National Park, fascinating history, small town way of life and water frontage all equal an exciting and beautiful place to live or to visit.

Roane County is made up of several communities - Harriman, Kingston, Oak Ridge, Oliver Springs and Rockwood - with many having a waterfront location. Kingston's prime location on the banks of the Clinch and Tennessee Rivers offers an abundance of incredible water views, while Rockwood offers miles of predominantly undeveloped shoreline along the Tennessee River. The town of Harriman is located on the banks of the Emory River which provides the perfect location for Riverfront Park, complete with walking trails, pavilions, and memorials. On the water, there are countless private coves to anchor a boat as well as islands with natural sand beaches perfect for spending a lazy day of sunning or tent camping overnight.

### **Our History:**

In the late 1700's, hunter Peter Avery was commissioned by the mother state of North Carolina to blaze a trail through the wilderness. The trail became known as the Avery Trace. Early settlers found rich pasture land surrounded by mountains and rivers in the area that is today

Roane County. The Avery Trace, replaced by Interstate 40, makes Roane County easily accessible to many major metropolitan areas and within a day's drive to many major United States markets.

After Peter Avery established the Avery Trace, connecting the cities of Knoxville and Nashville, early settlers constructed Fort Southwest Point high on a bluff overlooking the Clinch and Tennessee Rivers. This fort, located within Kingston's city limits, is the only colonial-era fort in the state reconstructed on its original site.

### **Kingston – leisure on the lake:**

The city of Kingston was named as one of the "Top 20 Retirement Towns" by the *Blue Ridge Country* publication. As people discover this beautiful city situated on Watts Bar Lake, local residents are proud to call it home.

Kingston, one of the oldest cities in the state, was established in 1799 as a result of the growing population around Fort Southwest Point. An example of the city's significance in Tennessee's history happened on September 21, 1807, when Kingston served as the state capital for one day, and the Tennessee House of Representatives convened in the historic Roane County Courthouse (c. 1854). On the National Register of Historic Places, today this courthouse is one of only seven remaining antebellum courthouses in the state and home to the Roane County Museum of History and Archives Library which is open to the public.

Fort Southwest Point (c. 1797) is also on the National Register of Historic Places and is open to the public. The fort's Visitor Center houses a museum containing artifacts excavated onsite under the supervision of the Tennessee Department of Archeology. The history of the Fort comes alive during the Living History Days each summer and during the Colonial Christmas Candlelight Tour in December. Staff members dress in period costumes, recreating activities from the fort's past, including bag-pipe serenades and firing of the canon.

Other historical structures have also been preserved, such as the Muecke House (c. 1840), also known as the Pennybacker House and currently serving as a restaurant and bakery, and the Bethel Cemetery and Presbyterian Church (c. 1818). The Gideon Morgan House (c. 1812), built by Corporal Gideon Morgan, a veteran of the American Revolutionary War, is Roane County's oldest home while the Parker House (c. 1850) is Kingston's newest designated historic home by the Association for the Preservation of Tennessee Antiquities.

New commercial and residential developments, such as Ladd Landing, have used Kingston's rich history as a theme combining the old southern traditional architecture with new urban designs and construction.

One of Kingston's greatest attractions is their waterfront location on the banks of scenic Watts Bar Lake. Everyone can enjoy a day on the water at Kingston's City Park, complete with a covered pavilion, boat launch and playground. A three-mile walking trail along the water connects Kingston City Park to two other parks – The Gravel Pit that provides a covered pavilion with spectacular views, and 58 Landing Park. The trail also winds along the water all the way to Fort Southwest Point.

Besides the events at the fort, Kingston is home to other events and festivals – many on the water. The annual 4<sup>th</sup> of July celebration – Smokin' the Water, is Roane County's largest event featuring boat and raft races, classic cars, the Miss Firecracker pageant, and a spectacular fireworks show over the water. The Storm the Fort Triathlon held in August has become an annual event, bringing in hundreds of athletes to town. There are many other events such as the Kingston Country Fair and Spooktacular Saturday in October, just to name a few.

### **Harriman – Victorian charm:**

The city of Harriman has a unique history. Known as “The Town that Temperance Built” a former Methodist minister and founder of the East Tennessee Land Company, Frederick Gates, envisioned a town of social temperance and industry where “no manufacture, storage, or sales of intoxicating liquor or beverages” would take place. He advertised his idea across the country, and thousands came to the 1890 Great Land Sale. The sale was a success, the city of Harriman was formed, and the rest is history.

The city of Harriman has been able to maintain many of the original town buildings including the Princess Theatre, now a Regional Arts Education, Entertainment and Conference Center. One of the most important roles the Princess will play is in providing a venue for educating students of all ages about the arts by giving them a place to gain the experience. Students at Roane County schools can be involved in communication, performing arts, music, and more. Tennessee Technology Center will offer students experience in theater and entertainment lighting, sound development and stage design. While Roane State Community College will give students the opportunity to take classes in radio and mass communications, computer art and design, television production, and more.

Harriman's 'Carnegie' Library (c. 1909) is one of only a few remaining buildings in the country originally funded by philanthropist Andrew Carnegie. The Temperance Building (c. 1891) was built shortly after the founding of Harriman to house the general offices of the East Tennessee Land Co. When the land company folded in 1897, the building was purchased by the American Temperance University, which is best remembered for its 1906 gridiron battle against the University of Tennessee, a game American lost 104-0 (the most points ever scored in a single game by UT). The University closed in 1908 and the building is now owned by the City of Harriman and houses offices as well as the Harriman Heritage Museum, which contains artifacts, photos, and memorabilia of Harriman's rich history.

Visitors can also view elaborate Victorian homes common during the period following the Great Land Sale while strolling on a self-guided tour through the Cornstalk Heights Historical District. During the Cornstalk Heights' Historic Christmas Home Tour, held the 2<sup>nd</sup> weekend in December, visitors can even tour the inside of many of these magnificent homes.

Harriman is also home to the Rocky Top General Store. Part retail - part museum, this authentic general store features an unusual array of mercantile from farm supplies to furniture. They also play host to the Tennessee "Polk" Salad Festival. Held the 2<sup>nd</sup> Saturday in May at Riverfront Park, Miss "Polk Salad" is crowned here each year. The park, located on the banks of the Emory River and within walking distance of downtown, is also home to several memorials and a farmers market.

As the population grew in Kingston, settlers traveled across the Clinch River into the area known as Midtown that today is part of Harriman. With the construction of Interstate 40 and the natural beauty of the river, Midtown grew and in the 1990s residents voted to incorporate it as a town. For a time the community maintained a municipal government but the incorporation was challenged in court and eventually overturned so it is now an unincorporated community.

Harriman has some great parks - Roane County Park, an 80-acre nature preserve with walking and hiking trails, is located along the banks of Watts Bar Lake. Today, visitors can enjoy playgrounds, swimming area, pavilions, ball fields, tennis courts, 18-hole disc golf course, and splash pad. Right next door is an upscale RV resort & marina on the lake where you will find many quality amenities including a waterfront pool and lakeside pavilion. The Midtown Drive-in Theater, also in Midtown, is one of only a few left in the country.

There are many wonderful and unique events in Harriman each year – the annual Tennessee Polk Salad Festival, Hooray for Harriman Labor Day Festival, Historic Harriman Christmas Tour, and Haunting of Harriman. But there are other events that occur monthly - Cruisin' in Harriman, Ghost Hunts, Babahatchie Community Concerts, and so much more!

### **Rockwood – a town rich in history:**

Rockwood draws visitors to its downtown with its antique and specialty shops and restaurants, many in historical buildings. Children delight in the old-fashioned ice cream soda fountain located in Live & Let Live Drug Store (c. 1880s). Downtown Rockwood is also home to Homecoming Park, complete with a fountain and pavilion. Enjoy bluegrass and old-timey music at Yonder Hollow in the historic Peterman Building (c. 1896) stylized like the *O Brother, Where Art Thou* film as well as live music each weekend at the Rockwood Event Center, all in the center of downtown Rockwood.

Rockwood's history began after the Civil War, when a Union officer, John Wilder, discovered an abundance of iron on Walden Ridge in Roane County. He later returned with northern industrialists to form the Roane Iron Company in 1868. The population grew and the city of Rockwood was named after the company's first President, William O. Rockwood. Today, visitors can still see the symmetrical houses that the iron company built for its employees. Many historic homes have been restored, and the owners open their doors to visitors the first weekend in December for Rockwood's Annual Holiday Home Tour.

Each spring Rockwood hosts the Thunder Road Festival, named after the notorious thoroughfare that moonshiners used back in the day when Rockwood was part of the original Thunder Road. The festival spotlights Rockwood's Tennessee Highway Patrol Station Museum (c. 1936) as home of the 'revenuers' for this fun filled festival – and you might even see a still or two. Other events and festivals include Rockwood Cruise-in, Fall Festival, and the Rockwood Christmas Home Tour.

Mount Roosevelt State Forest is enjoyed by hikers and mountain bike enthusiasts. The trails run along Walden Ridge with breathtaking views of the valley, Watts Bar Lake, and the Great Smoky Mountains. Industry continues to impact the economy of Rockwood, which is the home of the Roane County Industrial Park, a large shopping plaza, the Rockwood Municipal Airport and a newly developed industrial park – Plateau Partnership. High-end residential developments are springing up along the banks of Watts Bar Lake with breathtaking views.

### **Oliver Springs – a great little town:**

The city of Oliver Springs was founded in 1830 and first known as Winter's Gap. Later, the town was named after its first postmaster, Richard Oliver and the natural springs that were nearby. Mr. Oliver was the first to develop the commercial potential of the mineral springs by operating an inn and transporting his guests to the springs. Later, a resort hotel was built near the

springs, catering to wealthy guests from all over the nation who came to drink the water and bathe in the springs. Sadly, the grand resort burned in 1905.

Today, visitors can see the original hotel ticket booth at the Oliver Springs Railroad Depot Museum. This unique museum, housed in an 1897 train depot, contains historical artifacts and photos of Oliver Springs. A restored southern caboose, horse-drawn fire wagon, and a 1950 Oliver Springs fire truck are located next to the museum. Currently, the Abston Garage, listed on the National Register of Historic Places, is currently being renovated to become a museum and event center.

Hollywood producers chose several sites in this quaint town to film scenes in the popular movie, “October Sky”. Several historical homes have been restored and antique, specialty and candy shops have moved into renovated downtown buildings. In fact, there is an annual event in October to celebrate this part of their history – the October Sky Fall Festival.

If visiting Oliver Springs on weekends you will probably notice lots of trucks hauling off-road vehicles heading to The Coal Creek OHV Area. There are 72,000 acres available for off-road fun - just bring your ATV's, motorcycles, Jeeps, buggies, or trucks and enjoy some of the best off-roading in the country. Near the Coal Creek area visitors can find inns and camping resorts as well as local specialty shops with off-road gear and souvenirs available. The Windmill Inn B&B is now open in the city limits, catering to those visiting the Coal Creek area.

### **Oak Ridge:**

The 1930's and 1940's dramatically changed Roane County. Two national programs had significant impact on the county. The Tennessee Valley Authority programs uprooted people from their land. The result was the people of the region got a new economy, additional electricity, and a year-round navigable waterway to Knoxville.

The second national program was the Manhattan Project. Colonel Leslie R. Groves, with the Army Corps of Engineers chose a large area in Roane County to develop nuclear weapons. Again, land was taken and whole communities disappeared for the efforts of the war. An example was the Wheat Community. Because of the “Atomic Bomb,” which was developed in this area, the costliest war in history - WWII - ended on August 14, 1945.

Roane County is proud to be home to the Oak Ridge National Laboratory (ORNL), established in 1942 as part of the Manhattan Project. In the decades since, the laboratory has attracted top talent from around the globe to work on projects ranging from green power to high-performance computing. Private start-up companies serving as contractors to the lab or to develop new

innovations have also been attracted to the area. ORNL also anchors Innovation Valley, a regional Knoxville-Oak Ridge area economic development effort.

### **Education:**

Roane County is a place where educational excellence is more than a goal, it is the standard. Roane County and Harriman City Schools merged together as of July 1, 2003. The total enrollment for Roane County Schools is more than 7000 students. Roane County Schools continue to strive for high standards.

The Tennessee Technology Center at Harriman provides technical skills instruction as part of the Tennessee Board of Regents' system of higher education. In addition, Roane County has two private schools.

Roane County students can earn associate's degrees or complete two years towards bachelor's degrees at Roane State Community College, located in Roane County with branch campuses in nearby Anderson, Campbell, Cumberland, Loudon, and Scott Counties. The main campus is also home to the Henry/Stafford East Tennessee Agricultural Exposition Center, a performing arts theater in the O'Brien Humanities Building, and the Tamke-Allan Environmental Center on Watts Bar Lake. The Michael Dunn Center offers school services, vocational training, and 24-hour residential support for students with developmental disabilities. Roane County businesses and industries have cooperated in educational programs resulting in the establishment of the Partners in Education program. This relationship between the schools and industry has resulted in the growth of stronger school programs and increased community support.

### **Industrial Development:**

Roane County is a prime location for future industrial and retail development primarily because of its abundant transportation accessibility and low tax structure. The Roane County Industrial Development Board is responsible for attracting well-paying, environmentally sound, stable new industries and creating future employment opportunities for its citizens, as well as, working to facilitate expansion of existing industries. With the selection and purchase of a 654-acre site, known as Roane Regional Business & Technology Park, several industries have been secured for industrial development for Roane County. Thanks to the new regional partnership effort resulting in an industrial park next to the airport, Roane County now has four industrial parks ready for new businesses.

Volkswagen Group of America broke ground in March 2012 on their new Southeastern Distribution Center at the entrance to Roane Regional Business & Technology Park

## **Festivals & Attractions:**

Roane County's greatest asset is her people. Proud of their heritage, innovative and ready to welcome newcomers, Roane County has a number of events and attractions that help to define us as a location of choice. The five municipalities that make up Roane County continue to preserve their own unique heritage and individuality through unique festivals and events throughout the

One of the many festivals and events held annually throughout the year combines two of Roane County's best assets – the lake and music heritage. To enjoy the Half Moon Music Festival in Ten Mile you can come by car or by boat – either way, plan to do some dancing.

Fort Southwest Point tours are free, including the Colonial Christmas Candlelight Tour held in December. The Roane State Expo Center hosts events nearly every month of the year from barrel racing to rodeos to tractor pulls to horse shows, all under one roof, and many of them for free. A visit to the Rocky Top General Store is always a treat – literally. Part retail store, part museum, and a whole lot of fun – be sure and enjoy old-fashioned bottled Coke and free popcorn while you browse nostalgic merchandise. Bluegrass music can be found about any night of the week. For some foot-stompin' fun visit Yonder Hollow in downtown Rockwood, where you can hear a Bluegrass music show in the style of *O' Brother Where Art Thou*. Music lovers as well as pickers are all welcome at Bradbury Community Club for the jammin' sessions every Tuesday night and concerts the 3<sup>rd</sup> Saturday of each month.

For those individuals who prefer the great outdoors Caney Creek RV Park and Marina offers full upscale RV hookups, a riverside pool, and pontoon, paddle boat and canoe rentals. The new Riley Creek Campground also offers full hookups, swimming areas and wooded spots on the banks of Watts Bar Lake, while Roane County Park offers primitive camping sites.

Away from the water, Oak Ridge offers the Secret City Scenic Excursion Train ride through the setting of the historic Manhattan Project, complete with a narrated one hour ride.

## **Conclusion:**

So much to offer - beautiful scenery, accessibility to major metropolitan areas and the Great Smoky Mountains National Park, fascinating history, compelling science and technology, small town way of life, low crime statistics, low tax structure and more lake miles than any other area in East Tennessee. Roane County, imagine the possibilities.

*\*Information submitted by Pamela D. May, Manager/Tourism & Marketing, The Roane Alliance, August 3, 2012*

**ROANE COUNTY,  
TENNESSEE  
ROSTER OF COUNTY OFFICIALS  
September 1, 2012**

<b><u>TITLE:</u></b>	<b><u>Name:</u></b>
County Executive	Ron Woody
Road Supervisor	Dennis Ferguson
Director of Schools	Gary Aytes
Trustee	Wilma Eblen
County Clerk	Barbara Anthony
Circuit Court Clerk	Kim Nelson
General Sessions Court Clerk	Kim Nelson
General Sessions Judge, Part 1	Jeff Wicks
General Sessions Judge, Part 2	Dennis Humphrey
Clerk and Master	Shannon Conley
Register of Deeds	Sharon Brackett
Assessor of Property	David Morgan
Sheriff	Jack Stockton
Director of Accounts and Budgets	Kaley Walker
Administrator of Elections	Charles Holiway
County Attorney	Tom McFarland
Purchasing Agent	Lynn Farnham
Solid Waste	Ralph Stewart
Codes Enforcement & Zoning	Kay Christopher
Park & Recreation	Tony Brown
Wastewater	Gene McClure
Animal Control	John Griffin
Emergency Services	Howie Rose
Health Department	Laura Conner
Historian	Robert Bailey

**BUDGET COMMITTEE:**

Ron Woody, Chairman	Steve Kelley
Bobby L. Collier, Jr.	Jerry Goddard
Kaley Walker, Secretary	Copper Bacon

**MEMBERS OF THE ROANE COUNTY BOARD OF EDUCATION:**

Darrell Langley	Everett Massengill
Michael Taylor	Wade McCullough
Sam Cox	Danny Wright
Hugh Johnson	Michael Miller
Rob Jago	Marjorie Earick

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The Roane County Board of Education meets in scheduled session the third  
Thursday of each month at 7:00 p.m. at the Board of Education Building.

*Statistical  
Information*

Operation of Fund/Fund Balance															
DATE: 6/18/2012															
FUND NUMBER	FUND TITLE	Restricted Committed Assigned	Est. Fund Balance 07/01/12	Proposed Revenue	Transfer In	Available Funds	Proposed Expenditures	Transfer Out	Est. Ending Rest./ Comm./ Assign	End Fund Bal with Rest/Com/As 6/30/2013	Est. Fund Balance Unassigned	Current Property Tax	Recom. Property Tax	Effect on Fund Bal w/ rest/comm/as	Effect on Fund Bal w/o rest/comm/as
<b>GENERAL FUND</b>															
101	GENERAL	\$1,700,000	\$2,184,756	\$15,332,600	\$10,000	\$19,227,356	\$16,188,674	\$400,000	\$1,010,847	\$2,638,682	\$1,627,835	0.635	0.635	\$ (1,246,074)	\$ (556,921)
<b>SPECIAL REVENUE FUNDS</b>															
111	URBAN SERVICES	\$580,013	\$0	\$706,990	\$0	\$1,287,003	\$789,743	\$0	\$497,260	\$497,260	\$0	0.020	0.020	\$ (82,753)	\$ -
116	SANITATION & WASTE REMOVAL	\$890,885	\$0	\$1,009,100	\$0	\$1,899,985	\$1,062,393	\$100,000	\$737,592	\$737,592	\$0	0.030	0.030	\$ (153,293)	\$ -
118	AMBULANCE SERVICE	\$745,091	\$0	\$2,836,100	\$0	\$3,581,191	\$2,976,239	\$0	\$604,952	\$604,952	\$0	0.010	0.010	\$ (140,139)	\$ -
122	SHERIFF DRUG CONTROL	\$56,270	\$0	\$44,200	\$0	\$100,470	\$88,900	\$0	\$11,570	\$11,570	\$0	-	-	\$ (44,700)	\$ -
123	RECYCLING	\$484,488	\$0	\$733,600	\$0	\$1,218,088	\$665,849	\$300,000	\$252,239	\$252,239	\$0	0.020	0.020	\$ (232,249)	\$ -
126	DISTRICT ATTORNEY GENERAL	\$28,216	\$0	\$45,000	\$0	\$73,216	\$48,000	\$0	\$25,216	\$25,216	\$0	-	-	\$ (3,000)	\$ -
131	HIGHWAY/PUBLIC WORKS	\$812,024	\$0	\$3,468,000	\$0	\$4,280,024	\$3,770,296	\$130,894	\$378,834	\$378,834	\$0	0.095	0.095	\$ (433,190)	\$ -
<b>EDUCATION FUNDS</b>															
141	GENERAL PURPOSE SCHOOL	\$2,127,803	\$6,789,200	\$48,487,246	\$26,890	\$57,431,139	\$52,304,564	\$0	\$2,124,760	\$5,126,575	\$3,001,815	1.000	1.000	\$ (3,790,428)	\$ (3,787,385)
142	SCHOOL FEDERAL PROJECTS	\$500,000	\$0	\$4,761,753	\$0	\$5,261,753	\$4,734,863	\$26,890	\$500,000	\$500,000	\$0	-	-	\$ -	\$ -
143	SCHOOL CENTRAL CAFETERIA	\$900,000	\$0	\$3,837,000	\$0	\$4,737,000	\$4,066,737	\$0	\$670,263	\$670,263	\$0	-	-	\$ (229,737)	\$ -
144	SCHOOL TRANSPORTATION	\$400,000	\$0	\$2,142,500	\$408,000	\$2,950,500	\$2,664,786	\$0	\$285,714	\$285,714	\$0	-	-	\$ (114,286)	\$ -
146	EXTENDED SCHOOL PROGRAM	\$50,000	\$0	\$250,000	\$0	\$300,000	\$253,983	\$0	\$46,017	\$46,017	\$0	-	-	\$ (3,983)	\$ -
<b>DEBT SERVICE FUNDS</b>															
151	GENERAL DEBT SERVICE	\$3,994,013	\$0	\$2,244,300	\$203,896	\$6,442,209	\$3,262,265	\$0	\$3,179,944	\$3,179,944	\$0	0.140	0.100	\$ (814,069)	\$ -
152	RURAL DEBT SERVICE	\$2,159,234	\$0	\$1,459,400	\$0	\$3,618,634	\$1,802,788	\$0	\$1,815,846	\$1,815,846	\$0	0.140	0.140	\$ (343,388)	\$ -
156	EDUCATION DEBT SERVICE	\$814,243	\$0	\$259,500	\$0	\$1,073,743	\$352,873	\$0	\$720,870	\$720,870	\$0	0.020	0.020	\$ (93,373)	\$ -
<b>OPERATIONAL FUNDS SUBTOTAL</b>		<b>#####</b>	<b>\$8,973,956</b>	<b>\$87,617,289</b>	<b>\$648,786</b>	<b>\$113,482,311</b>	<b>\$95,032,953</b>	<b>\$957,784</b>	<b>\$12,861,924</b>	<b>\$17,491,574</b>	<b>\$4,629,650</b>	<b>2.110</b>	<b>2.070</b>	<b>(\$7,724,662)</b>	<b>(\$4,344,306)</b>
<b>CAPITAL PROJECTS FUNDS</b>															
171	GENERAL CAPITAL PROJECTS	\$2,220,244	\$0	\$933,000	\$800,000	\$3,953,244	\$1,176,000	\$0	\$2,777,244	\$2,777,244	\$0	0.030	0.070	\$ 557,000	\$ -
176	HIGHWAY CAPITAL PROJECTS	\$39,771	\$0	\$0	\$0	\$39,771	\$0	\$0	\$39,771	\$39,771	\$0	-	-	\$ -	\$ -
177	EDUCATIONAL CAP. PROJECTS	\$804,027	\$0	\$5,462,500	\$0	\$6,266,527	\$5,406,174	\$408,000	\$452,353	\$452,353	\$0	0.040	0.040	\$ (351,674)	\$ -
<b>INTERNAL SERVICE FUND</b>															
204	WASTEWATER TREATMENT	\$668,752	\$0	\$3,352,600	\$0	\$4,021,352	\$3,352,798	\$73,002	\$595,552	\$595,552	\$0	-	-	\$ (73,200)	\$ -
264	EMP. HEALTH INSURANCE	\$498,217	\$0	\$2,685,000	\$0	\$3,183,217	\$2,680,074	\$0	\$503,143	\$503,143	\$0	-	-	\$ 4,926	\$ -
266	WORKERS COMPENSATION	\$955,184	\$0	\$630,440	\$0	\$1,585,624	\$630,000	\$10,000	\$945,624	\$945,624	\$0	-	-	\$ (9,560)	\$ -
<b>TRUST AND AGENCY FUNDS</b>															
359	ECONOMIC & COMM. DEV.	\$120,794	\$0	\$73,300	\$0	\$194,094	\$158,208	\$0	\$35,886	\$35,886	\$0	-	-	\$ (84,908)	\$ -
363	JUD. DIST. DRUG	\$189,881	\$0	\$233,200	\$0	\$423,081	\$299,063	\$0	\$124,018	\$124,018	\$0	-	-	\$ (65,863)	\$ -
<b>TOTAL FUNDS</b>		<b>21,739,150</b>	<b>8,973,956</b>	<b>100,987,329</b>	<b>1,448,786</b>	<b>133,149,221</b>	<b>108,735,270</b>	<b>1,448,786</b>	<b>18,335,515</b>	<b>22,965,165</b>	<b>4,629,650</b>	<b>2.180</b>	<b>2.180</b>	<b>(7,747,941)</b>	<b>(4,344,306)</b>

Roane County Government  
Real & Personal Property

8-Jun-12	101, 118, 123, 131 141, 151, 171, 177	156	152	111 & 116	2012 R & P	2011 R & P	Diff	Percent Change
	Countywide Tax	Educ. Debt	Rural School	Rural				
Oak Ridge	157,340,844	0	0	0	157,340,844	169,728,504	(12,387,660)	-7.299%
Harriman	111,463,787	111,463,787	0	0	111,463,787	106,240,750	5,223,037	4.916%
Kingston	150,226,846	150,226,846	150,226,846	0	150,226,846	146,409,942	3,816,904	2.607%
Rockwood	87,358,584	87,358,584	87,358,584	0	87,358,584	86,199,227	1,159,357	1.345%
Oliver Springs	10,000,674	10,000,674	10,000,674	0	10,000,674	9,514,162	486,512	5.114%
Rural	743,899,142	743,899,142	743,899,142	743,899,142	743,899,142	731,525,207	12,373,935	1.692%
Net R&P	1,260,289,877	1,102,949,033	991,485,246	743,899,142	1,260,289,877	1,249,617,792	10,672,085	0.854%

Plus Public Utilities 2011 Tax Roll Figures

	2011 Tax Roll Figures				2011 Utilities	2010 Utilities		
Oak Ridge	1,345,755	0	0	0	1,345,755	1,341,866	3,889	0.290%
Harriman	4,774,866	4,774,866	0	0	4,774,866	4,808,803	(33,937)	-0.706%
Kingston	2,053,350	2,053,350	2,053,350	0	2,053,350	2,076,545	(23,195)	-1.117%
Rockwood	4,339,406	4,339,406	4,339,406	0	4,339,406	4,307,387	32,019	0.743%
Oliver Springs	1,075,440	1,075,440	1,075,440	0	1,075,440	1,506,402	(430,962)	-28.609%
Rural	22,063,007	22,063,007	22,063,007	22,063,007	22,063,007	19,599,647	2,463,360	12.568%
Subtotal	35,651,824	34,306,069	29,531,203	22,063,007	35,651,824	33,640,650	2,011,174	5.978%
Total	1,295,941,701	1,137,255,102	1,021,016,449	765,962,149	1,295,941,701	1,283,258,442	12,683,259	0.988%
Divided by	100	12,959,417	11,372,551	10,210,164	7,659,621			
Multipled by	93%	12,052,258	10,576,472	9,495,453	7,123,448			
Multipled by	0.01	120,523	105,765	94,955	71,234			
#s Used	120,000	104,000	94,000	70,000				
CURRENT ADA		0.9431 School ADA		113,172				
		0.0569 Oak Ridge ADA		6,828				
				120,000				

Value of Penny:	Estimate 2013	2012	2011
County Wide	120,000	120,000	118,000
Education Debt	104,000	104,000	102,000
Rural School Debt	94,000	94,000	92,000
Rural	70,000	70,000	69,000
RCSL/ADA	113,000	113,000	111,522
OR/ADA	7,000	7,000	6,478

2011 Assessments Based Upon Estimated Assessed Valuation of

<u>Countywide</u>	1,295,941,701	93%
<u>Harriman Incl.</u>	1,137,255,102	
<u>Rural School</u>	1,021,016,449	
<u>Rural</u>	765,962,149	

Fund Number	Fund Title	*Rural Tax Rate	**Inside 1 Tax Rate	***Inside 2 Tax Rate	****Inside 3 Tax Rate	Amount of Tax Levy	Variance Factor	1 Collection of Taxes
101	County General	0.635	0.635	0.635	0.635	8,229,230	576,046	7,653,184
111	Urban Services	0.020				153,192	10,723	142,469
116	Solid Waste/Sanitation	0.030				229,789	16,085	213,703
118	Ambulance Service	0.010	0.010	0.010	0.010	129,594	9,072	120,523
123	Recycling Center	0.020	0.020	0.020	0.020	259,188	18,143	241,045
131	Highway/Public Works	0.095	0.095	0.095	0.095	1,231,145	86,180	1,144,964
141	G.P.S.(ADA .9431)	0.943	0.943	0.943	0.943	12,222,026	855,542	11,366,484
151	General Debt Service	0.100	0.100	0.100	0.100	1,295,942	90,716	1,205,226
152	Rural Debt Service	0.140	0.140			1,429,423	100,060	1,329,363
156	Education Debt Service	0.020	0.020	0.020		227,451	15,922	211,529
171	General Capital Projects	0.070	0.070	0.070	0.070	907,159	63,501	843,658
177	School Capital Projects (ADA .9431)	0.038	0.038	0.038	0.038	488,881	34,222	454,659
356	Oak Ridge (ADA .0569)	0.059	0.059	0.059	0.059	766,886	53,682	713,204
<b>Total</b>		<b>2.180</b>	<b>2.130</b>	<b>1.990</b>	<b>1.970</b>	<b>27,569,907</b>	<b>1,929,893</b>	<b>25,640,013</b>

\*-Rate Outside of All Cities

\*\* -Rate Inside Kingston, Midtown, Oliver Springs, & Rockwood

\*\*\*-Rate Inside Harriman

\*\*\*\*-Rate Inside Oak Ridge

1-Actual Budget Tax Levy may be different than calculated Collection of Taxes due to Rounding.

ADA Percentages

Roane County	0.94
Oak Ridge City	0.06
	-----
	1.00
	=====

Roane County, Tennessee  
 Calculation of the Value of a Penny for the Cities

8-Jun-12

**2010/2011 Budget**

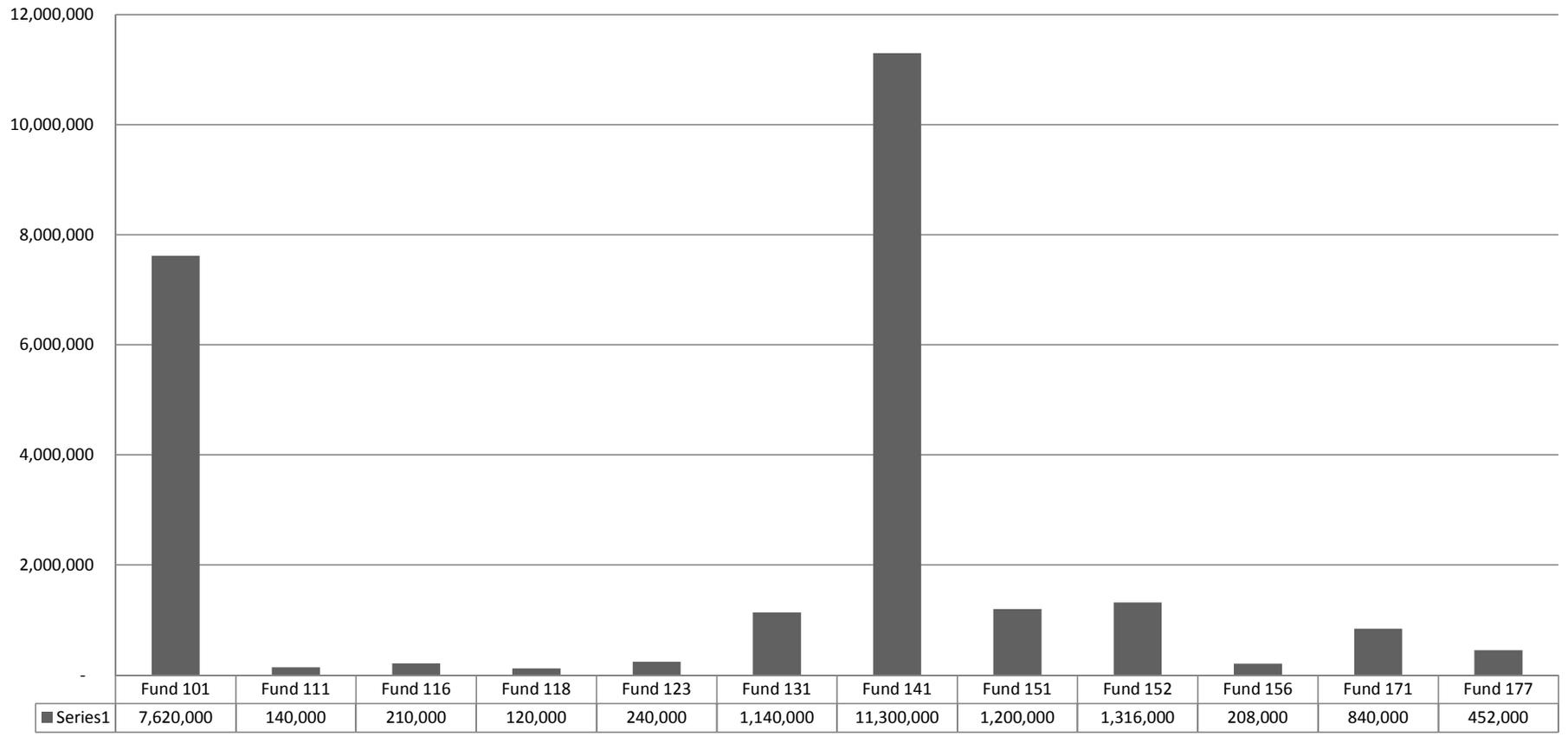
	Harriman	Oak Ridge	Kingston	Rockwood	Oliver Springs	Rural County	Totals
R & P	106,240,750	169,728,504	146,409,942	86,199,227	9,514,162	731,525,207	1,249,617,792
PSC	4,808,803	1,341,866	2,076,545	4,307,387	1,506,402	19,599,647	33,640,650
Total Assessed	111,049,553	171,070,370	148,486,487	90,506,614	11,020,564	751,124,854	1,283,258,442
/	100 /	100 /	100 /	100 /	100 /	100 /	100
	1,110,496	1,710,704	1,484,865	905,066	110,206	7,511,249	12,832,584
x	0.01 x	0.01 x	0.01 x	0.01 x	0.01 x	0.01 x	0.01
Value of Penny	11,105	17,107	14,849	9,051	1,102	75,112	128,326
Est. Tax Rate	x 194.5 x	x 190.5 x	x 210.4 x	x 210.4 x	x 210.4 x	x 219.1 x	N/A
Tax Levy	2,159,914	3,258,891	3,124,156	1,904,259	231,873	16,453,390	27,132,482

**2011/2012 Budget**

	Harriman	Oak Ridge	Kingston	Rockwood	Oliver Springs	Rural County	Totals
R & P	111,463,787	157,340,844	150,226,846	87,358,584	10,000,674	743,899,142	1,260,289,877
PSC	4,774,866	1,345,755	2,053,350	4,339,406	1,075,440	22,063,007	35,651,824
Total Assessed	116,238,653	158,686,599	152,280,196	91,697,990	11,076,114	765,962,149	1,295,941,701
/	100 /	100 /	100 /	100 /	100 /	100 /	100
	1,162,387	1,586,866	1,522,802	916,980	110,761	7,659,621	12,959,417
x	0.01 x	0.01 x	0.01 x	0.01 x	0.01 x	0.01 x	0.01
Value of Penny	11,624	15,869	15,228	9,170	1,108	76,596	129,594
Est. Tax Rate	x 197.0	x 199.0 x	x 213.0 x	x 213.0 x	x 213.0 x	x 218.0 x	N/A
Tax Levy	2,289,901	3,157,863	3,243,568	1,953,167	235,921	16,697,975	27,578,396

11-12 Tax Levy	27,578,396
Less 10-11 Tax Levy	27,132,482
Difference	445,914

### Roane County Budget FY 2012-13 Property Tax to support each Fund



*Resolutions  
&  
Approvals*

**Resolution # 07-12-04 As Amended  
IN THE COUNTY COMMISSION FOR ROANE COUNTY, TENNESSEE**

**A RESOLUTION making appropriations for various funds, departments, institutions, offices and agencies of Roane County, Tennessee for the fiscal year beginning July 1, 2012 and ending June 30, 2013.**

**SECTION 1. BE IT RESOLVED** by the County Commission of Roane County, Tennessee, assembled on this 9<sup>th</sup> day of July, 2012 that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenditures of the various Funds, Departments, Capital Outlay, and for meeting the payments of principal and interest on the County's debt maturing during the Fiscal Year beginning July 1, 2012 and ending June 30, 2013 according to the following schedule.

<b>GENERAL FUND</b>	<b>FY 13</b>
<u>101-COUNTY GENERAL FUND</u>	
<u>General Government</u>	
County Commission	141,205
Board of Equalization	15,360
Beer Board	5,576
Budget and Finance Committee	12,244
Other Boards and Committees	61,635
County Executive	257,107
County Attorney	120,223
Election Commission	440,178
Register of Deeds	305,407
Planning & Zoning	87,489
Code Enforcement	243,634
County Buildings	457,244
Other General Administration	28,650
Preservation of Records	106,346
Risk Management * moved from the 266 Fund	30,969
 Total General Government	 <u>2,313,267</u>
 <u>Finance</u>	
Accounting and Budgeting	452,659
Purchasing	168,256

Property Assessor's Office	550,949
Reappraisal Program	227,472
County Trustee's Office	273,052
County Clerk's Office	574,408

Total Finance 2,246,796

**Administration of Justice**

Circuit Court	197,009
General Sessions Court	485,281
General Sessions Judge	553,350
Chancery Court	294,295
Juvenile Court	746,648
Other Administration of Justice	23,425

Total Administration of Justice 2,300,008

**Public Safety**

Sheriff Department	3,089,572
Jail	2,615,136
Civil Defense	451,561
Rescue Squad	35,000
County Coroner	44,400

Total Public Safety 6,235,669

**Public Health and Welfare**

Local Health Center	176,224
Animal Control (Animal Control OH)	148,000
Maternal & Child Health Service	2,780
Other Local Health Services	484,700
State Health Department	52,781
Other Local Health & Welfare	90,070
Sanitation Management	-

Total Public Health & Welfare 954,555

**Social, Cultural and Recreational Services**

Libraries	16,300
Parks and Fair Boards	325,695

Total Social, Cultural & Recreational	<u>341,995</u>
<b><u>Agricultural and Natural resources</u></b>	
Agricultural Ext. Service	97,107
Soil Conservation	56,367
Total Agricultural & Natural Resources	<u>153,474</u>
<b><u>Other General Government</u></b>	
Industrial Development	663,350
Veteran's Services	4,000
Employee Benefits	159,340
Miscellaneous	758,220
Total Other General Government	<u>1,584,910</u>
<b><u>Litter and Trash Collection</u></b>	
Total Litter & Trash Collection	<u>58,000</u>
<b><u>Transfers</u></b>	
Total Transfers (400K is for 171-CHJ)	<u>400,000</u>
<b>Total County General Fund</b>	<b><u>16,588,674</u></b>
<b>SPECIAL REVENUE FUNDS</b>	
<b><u>111-URBAN SERVICES FUND</u></b>	
Fire Prevention	501,832
Animal Control	287,911
Total Urban Services Fund	<u>789,743</u>
<b><u>116-SOLID WASTE/SANITATION FUND</u></b>	
Total Sanitation Fund	<u>1,162,393</u>
<b><u>118-AMBULANCE SERVICE FUND</u></b>	
Total Ambulance Service Fund	<u>2,976,239</u>

122-SHERIFF'S DRUG FUND

Total Sheriff's Drug Fund 88,900

123-RECYCLING FUND

Total Recycling Fund 965,849

126-DISTRICT ATTORNEY GENERAL

Total District Attorney General 48,000

131-COUNTY ROAD FUND

Administration 227,507  
Highway & Bridge Maintenance 1,957,182  
Operation & Maintenance of Equipment 591,445  
Traffic Signs 57,502  
Other Charges 189,250  
Employee Benefits 58,410  
Capital Outlay 89,000  
Operating Transfers 130,894

Total Highway Fund 3,301,190

141-GENERAL PURPOSE SCHOOL FUND

Regular Instruction Program 27,221,163  
Alternative Schools 214,477  
Special Education Program 4,716,196  
Vocational Education Program 1,525,974  
Attendance 104,462  
Health Services 628,139  
Other Student Support 1,748,349  
Instructional Support 2,585,231  
Alternative Schools Support 116,131  
Special Education Support 867,860  
Vocational Education Support 83,321  
Board of Education 914,877  
Office of Superintendent 284,516  
Office of Principal 4,016,821  
Fiscal Services 317,305

Human Services/Personnel	23,866
Operation of Plant	4,093,281
Maintenance of Plant	1,092,375
Transportation	197,056
Community Services	730,261
Early Childhood Education	662,903
Capital Outlay	60,000
Education Debt	100,000
Transfers to Other Funds	-

Total General Purpose School (Bottom Line Set)	<u>52,304,564</u>
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142-SCHOOL FEDERAL PROJECTS FUND

Total School Federal Projects	<u>4,761,753</u>
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143-SCHOOL CAFETERIA FUND

Total School Cafeteria Fund	<u>4,066,737</u>
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144-TRANSPORTATION FUND

Total Transportation Fund	<u>2,664,786</u>
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146-EXTENDED SCHOOL PROGRAM

Total Extended School Program	<u>253,983</u>
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**DEBT SERVICE FUNDS**

151-GENERAL DEBT SERVICE FUND

Principal on Debt	1,754,650
Interest on Debt	1,383,934
Other Debt Service	25,681
Fixed Charges	98,000

Total General Debt Service Fund	<u>3,262,265</u>
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152-RURAL DEBT SERVICE

Principal on Debt	1,150,000
Interest on Debt	612,165

Fixed Charges	40,623
Total Rural Debt Service Fund	<u>1,802,788</u>

156-EDUCATION DEBT SERVICE

Principal on Debt	260,000
Interest on Debt	76,873
Fixed Charges	16,000

Total Education Debt Service	<u>352,873</u>
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**SUBTOTAL OF OPERATING BUDGETS 95,390,737**

**CAPITAL PROJECTS FUNDS**

171-GENERAL CAPITAL PROJECTS

<u>BAL - Balance Sub Fund</u>	70,000
<u>CCC - Capital for Convenience Centers Sub Fund</u>	100,000
<u>CHJ - Courthouse &amp; Jail Maintenance Sub Fund</u>	415,000
<u>H12 - Homeland Security Grant FY12 Sub Fund</u>	-
<u>HET - Heritage Grant Sub Fund</u>	-
<u>HOM - Home Grant Sub Fund</u>	-
<u>HSG - Homeland Security Grant FY11 Sub Fund</u>	-
<u>OFI - Other Facility Improvements Sub Fund</u>	-
<u>REC - Recreation Sub Fund</u>	66,000
<u>RCY - Recycling Sub Fund</u>	300,000
<u>RED - FIDP Red Diamond Grant Sub Fund</u>	-
<u>SIA - SIA RRBTP Grant Sub Fund</u>	-
<u>TEQ - TVA Equipment</u>	-
<u>VEH - Vehicles Sub Fund</u>	225,000
<u>VWL - Volkswagen Land Grant Sub Fund</u>	-
<u>VWR - Volkswagen Road Grant Sub Fund</u>	-

Total General Capital Projects	<u>1,176,000</u>
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176-HIGHWAY CAPITAL PROJECTS FUNDS

Total Highway Capital Projects =

177-EDUCATION CAPITAL PROJECTS

Total Education Capital Projects 5,814,174

**AGENCY AND TRUST FUNDS**

204-WASTEWATER TREATMENT FUND

Total Wastewater Treatment Fund 3,425,800

264-EMPLOYEE INSURANCE FUND

Total Health and Dental Insurance 2,680,074

266-WORKER'S COMPENSATION FUND

Total Worker's Compensation Fund 640,000

359-ECONOMIC AND COMMUNITY  
DEVELOPMENT FUND

Total Economic & Community Development 158,208

363-JUDICIAL DISTRICT DRUG FUND

Total Judicial District Drug Fund 299,063

**GRAND TOTAL OF ALL FUNDS** **109,584,056**

**SECTION 2. BE IT FURTHER RESOLVED** that the Fiscal Year 2013 Budget has been developed in consideration of the following financial policies:

- a. Resolution 03-11-22 established the Capital Projects Policy.  
For Fiscal Year 2013 the County Budget is: in compliance with the Capital Projects Policy.

- b. Resolution 03-11-23 established the Debt Management Policy and Resolution 07-12-XX revised the Policy.  
For Fiscal Year 2013 the County Budget is: in compliance with the Debt Management Policy.
- c. Resolution 04-11-32 established the Fund Balance Policy and Resolution 07-12-XX revised the policy; in addition the School Board Policy 4.38 sets forth their requirements.  
For Fiscal Year 2013 the County Budget is: not in compliance with our fund balance policy in two (2) funds. The General Fund (101) has lower than required fund balance and the Education Debt Service Fund (156) has higher than required fund balance. The General Fund is attempting to add to fund balance slowly over several years to get to the optimum level. The Education Debt Service Fund is using Fund Balance over the next several years to get down to within compliance with the Fund Balance Policy.
- d. Roane County's Spending Prioritization Policy is as follows; for the General Fund funds will be spent in the following order; restricted, committed, assigned and finally unassigned. For all special revenue funds, debt funds, capital project funds, trust and agency funds, funds will be spent in the following order, unassigned, assigned, committed and finally restricted.

**SECTION 3. BE IT FURTHER RESOLVED**, that appropriations from each fund are made contingent on available revenues and fund balances. If the fund balance and estimated revenues are less than the aggregate amount herein appropriated from such fund, then expenditures herein authorized shall be reduced so as not to exceed such amount.

**SECTION 4. BE IT FURTHER RESOLVED**, that the portions of commissions and fees for collecting taxes and licenses and for the administering of Deeds, Clerk & Master, and Circuit Court Clerk, who is also the General Sessions Court Clerk and their officially authorized Deputies and assistants, may severally be entitled to receive under State Law heretofore or hereafter enacted shall be turned over to the County Trustee's Office, each month, and converted into revenue for the General Fund (101), as provided by law. Expenditures for all salaries and operating expenses for the offices of the County Trustee, County Clerk, Circuit Court Clerk, Sessions Court Clerk, Clerk & Master and the Register of Deeds may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any Court having power to make such authorization and may be paid by the Central Accounting Office from the General Fund (101) provided by this Resolution.

**SECTION 5. BE IT FURTHER RESOLVED**, that if the need shall arise, the Accounting Department with a written request from the Department Head or Elected Official and with written approval from the County Executive may transfer any amount from any item of appropriation to any other item of appropriation within the same function, with the exception of salary or benefit lines as per TCA 5-9-407 (c) (1). Transfers within the school budget shall be approved by the School Board in addition. Be it further provided that a record of every such transfer is provided to the Budget Committee at a subsequent Budget Committee Meeting, and

that any such transfer shall be authorized by written minutes of meeting(s) of the Budget Committee. One copy of the authorization reflected in said minutes shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one with the Accounting Department. Be it further provided that any transfers involving benefit lines shall be approved by the Budget Committee. Be it further provided that only the Roane County Legislative Body as a whole shall give approval for transfer to or from any line items involving salaries and between functions or between funds. The detailed printout "Revenue Estimate and Appropriation Requests for Year 2012-2013" Dated \_\_\_\_\_, 2012, is adopted by reference for line item details.

**SECTION 6. BE IT FURTHER RESOLVED**, that any appropriation made by this resolution which covers the same purpose for which a specific appropriation is made, is made in lieu of, but not in addition to, said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amount authorized by existing state law or as set forth in the estimate of expenditures, which accompanies this resolution and shall not be expended for any other purpose but provisions for such salaries, by any Department, Agency or Division of the County. Such appropriation shall constitute the limit to the expenditures of any Department, Agency or Division for the year ending June 30, 2013. The aggregate expenditures or encumbrances for any item shall in no instance be more than the amount herein appropriated for such item. "The 2% raise provided for county employees shall be given equally to full time employees as a 2% increase in their individual salary, and each permanent part time employee's hourly rate is increased by 2%."

**SECTION 7. BE IT FURTHER RESOLVED**, that any resolution which may hereafter be presented to the Roane County Legislative Body providing for appropriations in addition to those made by the budget appropriations resolution shall specifically provide, during the fiscal year in which the expenditure is to be made, funds to meet such additional appropriations either in additional revenue or unassigned fund balance.

**SECTION 8. BE IT FURTHER RESOLVED**, that all delinquent County property tax, including interest and penalty collected by the County Trustee shall be prorated and apportioned based on the (outside) tax rate in place at the time of the original tax levy. Delinquent County property tax including interest and penalty collected by the Clerk & Master shall be prorated and apportioned based on the (outside) tax rate during fiscal year 2010-11.

**SECTION 9. BE IT FURTHER RESOLVED**, that the County Executive shall make or have made a report at the end of each month showing the condition of the budget. Said reports shall show for each item of appropriation the amount of appropriation, the amount of expenditures, the amount of encumbrances, and the amount of unexpended and unencumbered balance. It also shall show for each fund an itemized statement of the revenues and receipts estimated for the year compared with collections to the end of the month and show the amounts that are still expected to be collected. The most recent such report shall be presented to each regular session

of the Legislative Body. In the report to the Legislative Body, the County Executive shall advise the Legislative Body of the condition of the budget and of any reduction of appropriation or expenditures which shall be made, and shall recommend any other action which the Legislative Body shall take in order that the budget may be kept in balance.

**SECTION 10. BE IT FURTHER RESOLVED**, in event of an emergency or crisis, should it become necessary, the Fiscal Agent is hereby authorized to borrow money from other County Funds (if sufficient funds are available) on tax/revenue anticipation notes, provided such notes are first approved by the Director of Local Finance to pay the expenses herein authorized until the taxes and other revenue for the Fiscal Year ending June 30, 2013 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable section of Title 9, Chapter 21 of the TCA. Said notes shall be signed by the County Executive and County Clerk and mature and be paid in full without renewal no later than the end of the current fiscal year June 30, 2013. The Fiscal Agent is hereby further authorized to postpone major expenditures during the first six (6) months of the fiscal year to improve cash flow or limit the need to borrow from other funds or on tax/revenue anticipation notes.

**SECTION 11. BE IT FURTHER RESOLVED**, in accordance with TCA 5-9-101 (23) the County Legislative Body may appropriate money as follows: “to non-profit volunteer fire departments or to non-profit Countywide fire department authorized by TCA 5-17-101, upon such terms as may be agreed to by the County Legislative Body.”

**SECTION 12. BE IT FURTHER RESOLVED**, within the budget for the Highway Fund (131) approximately \$1,356,000 is anticipated to be produced by the local tax levy. Such portion of this money as is needed shall be used for the required “match money” in order to receive the maximum allocation of State Road monies; the liability insurance will likewise be paid for out of this money.

**SECTION 13. BE IT FURTHER RESOLVED**, Roane County, Tennessee operates under the County Budgeting Law of 1957, County Purchasing Law of 1957 and County Fiscal Procedure Law of 1957. These financial acts were adopted at the March, 1973 Roane County Quarterly Court meeting as agenda items #8, #9 and #10 respectively, and were amended at the June, 1973 meeting with resolution #14.

**SECTION 14. BE IT FURTHER RESOLVED**, per diem payment to members and staff of the Board of Equalization shall be made only for days when appointments or review work is scheduled. The pay shall be established at \$100 per meeting.

**SECTION 15. BE IT FURTHER RESOLVED**, that the Roane County Legislative Body members be paid for each Committee meeting, with payment being made only for those meetings that are in conjunction with the Open Meeting or “Sunshine” Law, for which a quorum was present, for which official minutes have been filed with the County Executive, and the County Clerk, and for which funds are available within the specific budget appropriation. Pay for Commissioners is set through a separate resolution that is generally passed in September.

**SECTION 16. BE IT FURTHER RESOLVED**, that a 401(k) program has been established and the county’s match amount for the current fiscal year is set at \$480 per employee, to be broken out at the rate of \$20 per pay period for each of the 24 pay periods that have withholdings.

**SECTION 17. BE IT FURTHER RESOLVED**, that the following commitments have been created for more efficient and effective cash management of County funds by means of inhibiting use of tax/revenue anticipation notes and securing long term investments.

Commitments:

101 General Fund	600,000
118 Ambulance Service	400,000
204 Wastewater	400,000
264 Employee Insurance	200,000

For the Employee Insurance Fund (264) Resolution #2373 of May, 1992 allowed the Designation to fall below the \$515,000 amount previously denoted.

At the end of each Fiscal Year each of the commitments may not be below the initial amount committed.

**SECTION 18. BE IT FURTHER RESOLVED**, revenues earned through lease agreements for the Caney Creek Marina and Caney Creek RV Park shall be receipted into the 171 Capital Projects Fund, subfund REC (Recreation) for capital improvements or grant match requirements. In addition, it is the intent that any profit received on the County operated Riley Creek Campground is used for investment in the County Park system.

**SECTION 19. BE IT FURTHER RESOLVED**, that all available Rural Local Option Sales Tax proceeds (discretionary amount) shall accrue to the General Fund (101) except the first \$330,000 shall be received into the Urban Services Fund (111), and the next \$350,000 collected shall be received into the Solid Waste/Sanitation Fund (116). This availability is considering the contract with the City of Kingston.

**SECTION 20. BE IT FURTHER RESOLVED**, that investment interest shall be accrued as follows; Fund 141, 142, 146, and 177 shall accrue interest to Fund 141. Funds 143, 144, 152, 156, 264, 266, 333, 359 and 363 shall accrue interest to their respective funds. All other funds shall accrue interest into Fund 151.

**SECTION 21. BE IT FURTHER RESOLVED**, the budget for the School Federal Projects Fund (142) for the No Child Left Behind Act (NCLB), Individuals with Disabilities Education Act (IDEA), and the Carl Perkins Vocational Projects shall be the budget approved for separate projects within the fund by the Roane County Board of Education.

**SECTION 22. BE IT FURTHER RESOLVED**, the Local Option Sales Tax contribution to the School Transportation Fund (144) shall not exceed \$1,800,000. Until said amount is received in the Transportation Fund the monthly Local Option Sales Tax for education shall be split 60% General Purpose Schools Fund (141), and 40% Transportation Fund (144) with the calculation having been done on their ADA basis . Once the entire amount has been received in the Transportation Fund (144) all remaining Local Option Sales Tax dedicated to Education shall be received in the General Purpose School Fund (141).

**SECTION 23. BE IT FURTHER RESOLVED**, the State Revenue Sharing – TVA account (Revenue Line 46851) contribution to the Solid Waste/Sanitation Fund (116) shall not exceed \$415,000. Said amount shall be given to the Solid Waste/Sanitation Fund as received, until the total budgeted amount is reached. The next \$760,000 shall be given to the General Purpose School Fund (141), as received until the total budgeted amount has been received. The remaining revenue shall be received into the General Fund (101).

**SECTION 24. BE IT FURTHER RESOLVED**, for Industrial Development and Tourism a consistent level of funding will be maintained year over year. This funding level is set to include 1.5 pennies of property tax (approx. \$180,000), 100% of Hotel/Motel Tax, 100% of Wholesale Beer Tax, 100% of LCUB and ORUD payments in relation to the Roane Regional Business and Technology Park (RRBTP), 100% of PILOT for businesses within the RRBTP.

**SECTION 25. BE IT FURTHER RESOLVED**, that no claims shall be paid for travel inside Roane County, with the exception of the School Department, Property Assessor, Juvenile Department, Office of Emergency Management, and the County Executive's Office, and reimbursement shall be on forms developed by the County Executive's Office. Said claims shall be approved by the Department Head or County Official. In addition, Roane County shall herein establish or have established travel regulations which are based on the State of Tennessee travel regulations and reimbursement rate schedule as approved, and approve any subsequent

amendments to said regulations and rate schedule. Further clarification for travel policy purposes as follows:

1. Meals per day shall be at the rate set out within the rate schedule; however if the claimant did not have out-of-pocket expense for the meal, then no reimbursement is made. Upon use of the standard rate, receipts are not required.
2. Documentation is required to prove an overnight stay. Lodging reimbursement shall be set out within the rate schedule, unless lodging is at conference location, wherein reimbursement shall be the actual cost of lodging. All lodging requires receipts being filed. Sales tax shall not be paid due to government tax exempt status within the State of Tennessee.
3. Travel reimbursement for Commissioners shall be first approved and/or be within the guidelines of policies and procedures set by the County Commission.

**SECTION 26. BE IT FURTHER RESOLVED**, Roane County shall pay the Occupational Privilege Tax imposed by TCA 67-4-1709, on behalf of the professionals subject to the tax who are employed by the County.

**SECTION 27. BE IT FURTHER RESOLVED**, all unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and be of no further force and effect.

**SECTION 28. BE IT FURTHER RESOLVED**, Roane County shall make a contribution to the Roane Alliance provide that the following conditions are met every year:

1. The Alliance shall maintain accounting records in accordance with Generally Accepted Accounting Principles (GAAP).
2. The Alliance shall have performed an annual independent audit of its accounting records and financial statements.
3. The Alliance shall adopt and comply with written purchasing procedures.
4. The Alliance shall adopt each year objective performance measures for itself and its employees.
5. The Alliance shall provide open access for all of the above conditions to the County Executive, Director of Accounts & Budgets, or their respective designee.

**SECTION 29. BE IT FURTHER RESOLVED**, that longevity pay of \$2,500 will be paid out to all county employees upon reaching 25 years of service. This pay shall be included as a onetime payment in the fiscal year following the 25 years of service date achieved.

**SECTION 30. BE IT FURTHER RESOLVED**, that all resolutions or parts of past resolutions of the Legislative Body of Roane County, Tennessee which are in conflict with this resolution are hereby repealed.

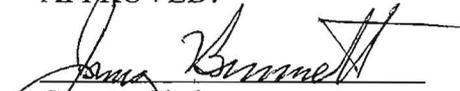
Upon motion of Commissioner Kelley, seconded by **Commissioner Johnson**,  
The following Commissioners voted Aye: **Bacon, Berry, Brummett, Cantrell, Collier, East, Ellis, Goddard, Granger, Johnson, Kelley, Moore, Nelson, Tedder (14)**

No: -0-

Passed: -0-

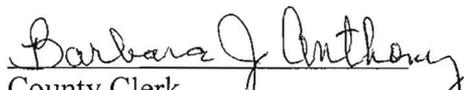
Thereupon, the Chairman announced that said Resolution had received a constitutional majority and ordered same spread of record.

APPROVED:

  
County Chairman

The foregoing Resolution was submitted to the County Executive for his consideration this the 13<sup>th</sup> day of July, 2012.

ATTESTED:

  
County Clerk

I hereby approve/veto the foregoing Resolution this 13 day of July, 2012.

  
County Executive

Submitted by Ron Woody, County Executive

STATE OF TENNESSEE  
COUNTY OF ROANE  
Attest  
Barbara J. Anthony, Clerk  
Certified a true and  
correct copy  
July 13, 2012  
Month Day Year  
By Borow Septon D.C.

**Resolution # 07-12-05**

**A RESOLUTION fixing the tax levy in Roane County, Tennessee for the Fiscal Year beginning July 1, 2012.**

**BE IT RESOLVED** by the County Commission of Roane County, Tennessee, assembled in session on the 9th day of July, 2012, that the combined property tax rate for Roane County, Tennessee, for the Fiscal Year beginning July 1, 2012, shall be \$2.18 on each \$100.00 of taxable property within the County and outside the corporate limits of the cities of Harriman, Kingston, Oak Ridge, Oliver Springs, and Rockwood, and \$2.13 on each \$100.00 of taxable property within the corporate limits of the cities of Kingston, Oliver Springs, and Rockwood, and \$1.99 on each \$100.00 of taxable property within the limits of the city of Harriman, and \$1.97 on each \$100.00 of taxable property within the limits of the city of Oak Ridge, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

	Proposed	Outside	1 Inside	2 Inside	3 Inside
Fund	Expenditures	Tax Rate	Tax Rate	Tax Rate	Tax Rate
County General	16,588,674	0.635	0.635	0.635	0.635
Urban Services	789,743	0.020			
Solid Waste/Sanitation	1,162,393	0.030			
Ambulance Service	2,976,239	0.010	0.010	0.010	0.010
Recycling Center	965,849	0.020	0.020	0.020	0.020
County Road	3,901,190	0.095	0.095	0.095	0.095
General Purpose Schools	52,304,564	1.000	1.000	1.000	1.000
School Federal Projects	4,761,753				
School Cafeterias	4,066,737				
School Transportation	2,664,786				
Extended School Program	253,983				
General Debt Service	3,262,265	0.100	0.100	0.100	0.100
Rural Debt Service	1,802,788	0.140	0.140		
Education Debt Service	352,873	0.020	0.020	0.020	
Capital Projects Fund	1,176,000	0.070	0.070	0.070	0.070
Education Capital Projects	5,814,174	0.040	0.040	0.040	0.040
Wastewater Treatment	3,425,800				
Employee Insurance	2,680,074				
Workers Compensation	640,000				
Economic & Community Dev	158,208				
Judicial Drug Enforcement	299,063				
Other Funds (122, 126,176)	136,900				
<b>Total</b>	<b>110,184,056</b>	<b>2.180</b>	<b>2.130</b>	<b>1.990</b>	<b>1.970</b>
Prior Year	125,891,136	2.180	2.130	1.990	1.970

- 1 - Within corporate city limits of Kingston, Oliver Springs, and Rockwood.
- 2 - Within corporate city limits of Harriman.
- 3 -- within corporate city limits of Oak Ridge.

**BE IT FURTHER RESOLVED**, that this Resolution take effect from and after this passage, the public welfare requiring it. This Resolution shall be spread upon the minutes of the County Commission. Passed this 09th day of July, 2012.

**BE IT FURTHER RESOLVED**, that there is levied by and for the use of Roane County, Tennessee, a business tax upon merchants, other vocations, occupations, and businesses doing business or exercising a taxable privilege by the Business Tax Act of the State of Tennessee and the amendments thereto. The business taxes hereby levied shall be the maximum amounts levied by the Business Act of 1971 and all amendments thereto. The proceeds of said taxes shall accrue to the County General Fund except where otherwise provided by statute.

**BE IT FURTHER RESOLVED**, that there is hereby levied a Tax upon the severance of sand, gravel, limestone, phosphate rock, or other mineral products in the sum of .15 per ton, as authorized by the provisions of Chapter 384 of the Private Acts of 1982 and all amendments thereto, and heretofore adopted and ratified by the Commission, proceeds of the severance tax shall accrue to the Highway Fund.

**BE IT FURTHER RESOLVED**, that there is hereby levied a tax upon the users of the Court System of Roane County a Litigation Tax to pay for the judge's salaries and mandated benefits over and above a base amount set forth by TCA 16-15-5006. The tax per case is set at \$61 and will be reviewed on an annual basis to determine if this is sufficient to cover expenditures. This tax may be adjusted up or down depending on the analysis, however a separate resolution must be approved by County Commission to amend this tax rate.

**BE IT FURTHER RESOLVED**, that there is hereby levied a tax upon the users of the Court System of Roane County a Litigation Tax to pay for capital improvements or debt reduction related to the Courthouse or Jail per TCA 67-4-601 subsection (b). This tax is set at \$50 per case.

**BE IT FURTHER RESOLVED**, that there is hereby levied a tax upon the occupancy of every hotel of each tenant in the amount of five percent (5%) of the rate charged by the operator, as authorized by Chapter 166 of the 1992 Private Acts and all amendments thereto. The proceeds of said taxes shall accrue to the County General Fund and shall be dedicated to tourism.

Upon motion of **Commissioner Kelley**, seconded by **Commissioner Collier**,

The following Commissioners voted Aye: **Bacon, Berry, Brummett, Cantrell, Collier, East, Ellis, Goddard, Granger, Johnson, Kelley, Moore, Nelson, Tedder. (14)**

No: -0-

Passed -0-

Thereupon, the Chairman announced that said Resolution had received a constitutional majority and ordered same spread of record.

  
County Chairman

The foregoing Resolution was submitted to the County Executive for his consideration this the 13<sup>th</sup> day of July, 2012.

ATTESTED:000

  
County Clerk

I hereby approve  /veto \_\_\_\_\_ the foregoing Resolution this 13 day of July, 2012.

  
County Executive

Recommended by Budget Committee

STATE OF TENNESSEE  
COUNTY OF ROANE  
Attest  
Barbara J. Anthony, Clerk  
Certified a true and  
correct copy  
Month July Day 13 Year 2012  
By Barbara J. Anthony D.C.

**Resolution # 07-12-06**

**IN THE COUNTY COMMISSION FOR ROANE COUNTY, TENNESSEE**

**A RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT CHARITABLE ORGANIZATIONS OF ROANE COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2012, AND ENDING JUNE 30, 2013.**

**WHEREAS**, Section 5-9-109, TENNESSEE CODE ANNOTATED, authorizes the County Legislative Body to make appropriations to non-profit charitable organizations; and

**WHEREAS**, the Roane County Legislative Body recognizes that various non-profit or charitable organizations located in Roane County have great need of funds to carry on their non-profit charitable work.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Roane County, on this the 9th day of July, 2012:

That the following appropriations are made totaling \$127,850:

Child and Family Services	\$2,780
Michael Dunn	\$30,000
Mid-East Community Action Agency	\$13,547
Roane County Heritage Commission	\$1,500
ETHRA	\$9,200
Roane County Rescue Squad	\$35,000
Michael Dunn Day Care Center	\$10,823
Child Advocacy Center	\$25,000

**BE IT FURTHER RESOLVED**, that all appropriations enumerated in above are subject to the following conditions:

1. That the non-profit charitable organization to which funds are appropriated shall file with the County Clerk and the disbursing official a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the Chief Financial Officer of such non-profit organization in accordance with Section 5-9-109 (c), T.C.A.
2. That said funds must only be used by the named non-profit charitable organization in furtherance of their non-profit charitable purpose benefiting the general welfare of

the residents of the County.

3. That it is the expressed interest of the County Commission of Roane County providing these funds to the above named non-profit charitable organizations to be fully in compliance with Chapter 0309-2-7 of the Rules of the Comptroller of the Treasury, and Section 5-9-109 of Tennessee Code Annotated and any and all other laws which may apply to County appropriations to non-profit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.
  
4. That appropriated funds shall be transferred to the appropriate organization on a quarterly basis no earlier than the first month of each quarter upon invoice from the organization.

**UPON MOTION of Commissioner Cantrell, seconded by Commissioner Collier, the following Commissioners voted Aye: Bacon, Berry, Brummett, Cantrell, Collier, East, Ellis, Goddard, Granger, Johnson, Kelley, Moore, Nelson, Tedder (14)**

The following Commissioners Passed: **-0-**  
The following Commissioners voted No: **-0-**

**THEREUPON** the County Chairman announced to the Commission that said resolution had received a constitutional majority and ordered same spread of record.

James Brummett -County Chairman

The foregoing resolution was submitted to the County Executive for his consideration this the 13<sup>th</sup> day of July, 2012.

ATTESTED: Barbara J. Anthony County Clerk

I approve  /veto  the foregoing resolution this the 13 day of July, 2012.

Paul G. Boring County Executive

STATE OF TENNESSEE  
COUNTY OF ROANE

Attest  
Barbara J. Anthony, Clerk

Certified a true and  
correct copy

Month July Day 13 Year 2012

By Barbara J. Anthony C.C.

# *Funds*

*Roane County has twenty-three active funds. We have two (2) general funds (one each for county government and county school system) along with eleven special revenue funds, three (3) debt service funds, two (2) capital funds, one (1) enterprise fund, two (2) internal service funds and two (2) agency funds*

# *General 101*

*The General Fund is the main operating fund of Roane County Government. This fund contains the operating budgets for the Courthouse, Sheriff, Jail and Health Departments. The property tax associated with this fund is a countywide tax.*

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Taxes	7,253,696	7,666,224	7,620,000
40120 Trustee's Collection - Prior Year	324,591	320,308	357,000
40125 Trustee's Collection-Bankrupt	345	11	100
40130 Clerk & Master's Prior Year	290,392	362,463	336,000
40140 Interest & Penalty	56,433	60,978	61,100
40150 Pick up Taxes	2,036	4,499	4,100
40161 Payments in Lieu of Tax-TVA	20,000	56,417	87,000
40162 Payments in Lieu of Tax-CLINTON	7,240	8,854	9,000
40162 Payments in Lieu of Tax-IND	100,000	100,000	100,000
40162 Payment in Lieu of Tax-OAK RIDGE	53,319	54,325	56,000
40163 Payment in Lieu of Tax-OTHER	-	10,024	10,000
<b>TOTAL</b>	<b><u>8,108,052</u></b>	<b><u>8,644,104</u></b>	<b><u>8,640,300</u></b>
<b>COUNTY LOCAL OPTION TAXES</b>			
40210 Local Option Sales Tax	47,478	43,172	50,000
40220 Hotel/Motel Tax	-	87,870	92,000
40250 Litigation Tax	145,732	136,005	150,000
40250 Litigation Tax-JUDGE	130,456	162,993	250,000
40266 Litigation Tax (Jail or Workhouse)	232,762	242,120	240,000
40270 Business Tax	469,886	602,705	500,000
<b>TOTAL</b>	<b><u>1,026,314</u></b>	<b><u>1,274,866</u></b>	<b><u>1,282,000</u></b>
<b>STATUTORY LOCAL TAXES</b>			
40320 Bank Excise Tax	31,979	42,546	42,500
40330 Wholesale Beer Tax	-	172,010	170,000
<b>TOTAL</b>	<b><u>31,979</u></b>	<b><u>214,556</u></b>	<b><u>212,500</u></b>
<b>TOTAL LOCAL TAXES</b>	<b><u>9,166,345</u></b>	<b><u>10,133,526</u></b>	<b><u>10,134,800</u></b>
<b>LICENSES &amp; PERMITS</b>			
41140 Cable TV Permits	214,685	228,226	220,000
41510 Beer Permits	3,665	3,353	3,000
41520 Building Permits	118,236	115,898	130,000
41520 Building Permits-OS	1,598	-	-
<b>TOTAL</b>	<b><u>338,184</u></b>	<b><u>347,476</u></b>	<b><u>353,000</u></b>

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>REVENUE</b>			
<b>CIRCUIT COURT</b>			
42110 Fines	2,017	1,520	1,500
42120 Officers Costs	6,238	10,063	10,000
42141 Drug Court Fees	590	-	-
42150 Jail Fees	2,776	4,032	4,000
42180 DUI Treatment Fines	299	95	200
42190 Data Entry Fee Circuit Court	441	636	600
42191 Courtroom Security Fee	199	73	150
<b>TOTAL</b>	<b><u>12,560</u></b>	<b><u>16,418</u></b>	<b><u>16,450</u></b>
<b>GENERAL SESSIONS COURT</b>			
42310 Fines	44,393	39,175	40,000
42311 Fines for Littering	-	19	-
42320 Officers Costs	54,548	64,064	65,000
42330 Game & Fish Fines	52	315	400
42340 Drug Control Fines	20	-	-
42341 Drug Court Fees	10,097	-	-
42350 Jail Fees	10,478	12,448	11,000
42380 DUI Treatment Fines	8,643	6,736	4,500
42390 Data Entry Fee	7,065	10,129	9,500
42391 Courtroom Security Fee	59	759	600
<b>TOTAL</b>	<b><u>135,355</u></b>	<b><u>133,644</u></b>	<b><u>131,000</u></b>
<b>JUVENILE COURT</b>			
42410 Fines	399	238	200
42440 Drug Control Fines	140	-	-
<b>TOTAL</b>	<b><u>539</u></b>	<b><u>238</u></b>	<b><u>200</u></b>
<b>CHANCERY COURT</b>			
42520 Officers Costs	1,396	1,425	1,000
42530 Data Entry Fee	4,997	5,803	5,000
42591 Courtroom Security Fee	185	265	200
42865 DTF Forfeitures & Seizures	835	-	-
42990 Other Fines, Forfeitures & Seizures	-	332	300
<b>TOTAL</b>	<b><u>7,413</u></b>	<b><u>7,825</u></b>	<b><u>6,500</u></b>
<b>TOTAL FINES, FORFEITS, &amp; PENALTIES</b>	<b><u>155,867</u></b>	<b><u>158,125</u></b>	<b><u>154,150</u></b>

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>REVENUE</b>			
<b>FEES</b>			
43190 Other General Service Charges	-	300	500
43340 Recreation Fees - BOATS	800	1,070	1,000
43340 Recreation Fees - HOUSE	4,155	4,327	4,000
43340 Recreation Fees - RILEY CREEK	9,150	31,096	60,000
43340 Recreation Fees - RILEY CREEK MONTHLY	-	36,394	20,000
43340 Recreation Fees - SHEDS	7,174	5,988	7,000
43350 Copy Machine Fees	12,794	10,532	10,000
43365 Archives & Records Mgn't	28,598	27,981	25,000
43366 Greenbelt Late Application Fee	-	355	-
43370 Telephone Commissions	48,443	46,478	45,000
43392 Data Processing Fee - REGISTER	17,220	16,614	16,000
43393 Probation Fees	10,888	13,347	13,000
43394 Data Processing Fee - SHERIFF	4,896	5,610	6,000
43395 Sexual Offender Reg Fee - SHF	3,150	3,150	2,000
43396 Data Processing Fee-CTY CLK	3,150	3,160	3,000
43990 Other Charges for Services-SRO	162,000	181,467	173,000
<b>TOTAL</b>	<b><u>312,418</u></b>	<b><u>387,869</u></b>	<b><u>385,500</u></b>
<b>RECURRING ITEMS</b>			
44120 Lease/Rentals	12,004	8,496	12,000
44120 Lease/Rentals-MID-E	12,000	11,000	12,000
44130 Sale Of Materials & Supplies	1,626	3,094	2,500
44131 Commissary Sales	16,521	19,669	15,000
44145 Sale of Recycled Materials	85	1,668	-
44170 Miscellaneous Refunds	5,944	323	-
44180 Expenditure Credits	-	3,178	-
<b>TOTAL</b>	<b><u>48,180</u></b>	<b><u>47,427</u></b>	<b><u>41,500</u></b>
<b>NON-RECURRING ITEMS</b>			
44530 Sale of Equipment	3,796	3,395	3,000
44560 Damages Recovered From Individuals-SHRFF	35	-	-
44570 Contributions & Gifts	300	235	1,000
44570 Contributions & Gifts-REC	8,343	11,616	15,000
<b>TOTAL</b>	<b><u>12,474</u></b>	<b><u>15,246</u></b>	<b><u>19,000</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>REVENUE</b>			
<b>LOCAL REVENUES - OTHER</b>			
44990 Other Local Revenues-FD	1,000	-	-
44990 Other Local Revenues-GIS	1,530	4,515	3,100
44990 Other Local Revenues-ORUD		181	
44990 Other Local Revenues-LCUB	-	89,269	130,000
44990 Other Local Revenues-SHRFF	4,286	-	-
44990 Other Local Revenues-TAXRE	136	-	-
<b>TOTAL</b>	<b><u>6,952</u></b>	<b><u>93,964</u></b>	<b><u>133,100</u></b>
<b>TOTAL OTHER LOCAL REVENUES</b>	<b><u>67,606</u></b>	<b><u>110,877</u></b>	<b><u>193,600</u></b>
<b>FEES IN LIEU OF SALARIES</b>			
45510 County Clerk	386,371	390,079	370,000
45520 Circuit Court Clerk	75,387	103,594	110,000
45540 General Sessions Court Clerk	373,933	378,350	380,000
45550 Clerk & Master	315,780	334,641	320,000
45580 Register of Deeds	216,738	199,583	190,000
45590 Sheriff	29,251	31,118	32,000
45590 Sheriff-CHCGP	8,780	6,945	6,000
45590 Sheriff-WRKRE	100	-	-
45610 Trustee	754,359	813,150	825,000
<b>TOTAL</b>	<b><u>2,160,699</u></b>	<b><u>2,257,460</u></b>	<b><u>2,233,000</u></b>
<b>TOTAL FEES FROM COUNTY OFFICIALS</b>	<b><u>2,160,699</u></b>	<b><u>2,257,460</u></b>	<b><u>2,233,000</u></b>
<b>GENERAL GOVERNMENT GRANTS</b>			
46110 Juvenile Services Program	9,000	9,000	9,000
<b>TOTAL</b>	<b><u>9,000</u></b>	<b><u>9,000</u></b>	<b><u>9,000</u></b>
<b>PUBLIC SAFETY GRANT</b>			
46210 Law Enforcement Training Program	22,800	23,400	28,000
<b>TOTAL</b>	<b><u>22,800</u></b>	<b><u>23,400</u></b>	<b><u>28,000</u></b>
<b>LITTER PROGRAM</b>			
46430 Litter Program	37,511	53,974	53,000
46430 Litter Program-TVA	4,996	10,000	5,000
<b>TOTAL</b>	<b><u>42,507</u></b>	<b><u>63,974</u></b>	<b><u>58,000</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>REVENUE</b>			
<b>OTHER STATE REVENUES</b>			
46820 Income Tax	107,299	114,937	107,000
46830 Beer Tax	18,724	18,421	19,000
46840 Alcoholic Beverage Tax	71,442	72,659	75,000
46850 Mixed Drink Tax	3,508	4,572	5,000
46851 State Revenue Sharing-T.V.A.-IMPAC	412,727	446,358	400,000
46851 State Revenue Sharing-T.V.A.	240,851	432,852	350,000
46915 Contracted Prisoner Board	199,820	280,415	200,000
46960 Registrar's Salary Supplement	19,218	15,164	15,000
46980 Other State Grants	7,420	-	-
46980 Other State Grants-ARCH	2,500	-	-
46980 Other State Grants-BYRN2	11,120	1,511	-
46980 Other State Grants-DGA	-	-	484,700
46980 Other State Grants-DGA-D	146,546	184,027	-
46980 Other State Grants-DGA-H	295,896	273,483	-
46980 Other State Grants-DOE10	16,000	-	-
46980 Other State Grants-EMPG	40,000	40,000	40,000
46980 Other State Grants-HIDTA	5,044	18,652	15,000
46980 Other State Grants-HLS08	7,808	-	-
46980 Other State Grants-HLS09	74,553	14,957	-
46980 Other State Grants-JBC	8,679	379	-
46980 Other State Grants-NET9	9,249	-	-
46980 Other State Grants-NT10	7,494	3,651	-
46980 Other State Grants-NT12	-	6,854	6,550
46980 Other State Grants-RD10	23,355	(1,433)	-
46980 Other State Grants-RD12	-	20,042	3,500
46980 Other State Grants-RMGMT	-	-	10,000
46980 Other State Grants-ROAD9	5,683	-	-
46980 Other State Grants-SPLSH	650	-	-
46980 Other State Grants-VEST	3,583	2,123	2,500
46990 Other State Revenues	4,097	3,415	3,400
<b>TOTAL</b>	<b><u>1,743,266</u></b>	<b><u>1,953,037</u></b>	<b><u>1,736,650</u></b>
<b>TOTAL STATE OF TENNESSEE</b>	<b><u>1,817,573</u></b>	<b><u>2,049,411</u></b>	<b><u>1,831,650</u></b>

**REVENUE**

**FEDERAL THROUGH STATE**

47220 Civil Defense Reimbursement-DOE11	-	16,000	-
47220 Civil Defense Reimbursement-DOE12	-	3,736	-
47220 Civil Defense Reimbursement-DOE13	-	-	16,000
47250 Law Enforcement Grants	5,657	-	-

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE CON'T</b>			
47250 Law Enforcement Grants-BYRN9	4,896	-	-
47303 ARRA Grant-ARRA	24,101	-	-
47990 Other Direct Federal Revenue	10,720	-	-
47990 Other Direct Federal Revenue-ELECT	-	53,271	-
47990 Other Direct Federal Revenue-HMP09	5,159	-	-
47990 Other Direct Federal Revenue-JAG11	-	10,691	-
47990 Other Direct Federal Revenue-SOIL	2,440	15,622	15,000
47990 Other Direct Federal Revenue-TVAEM	60,474	39,137	-
<b>TOTAL</b>	<b><u>113,447</u></b>	<b><u>138,457</u></b>	<b><u>31,000</u></b>
<b>OTHER GOVERNMENTS</b>			
48140 Contracted Services-ELECT	-	1,324	-
48140 Contracted Services-HAZ	-	7,915	-
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>9,239</u></b>	<b><u>-</u></b>
<b>OTHER GOVERNMENTS &amp; CITIZENS</b>			
48990 Other-HPPA	1,222	1,437	1,000
48990 Other-KPPA	1,130	1,770	1,000
48990 Other-ORPPA	4,656	3,359	3,000
48990 Other-OSPPA	150	-	-
48990 Other-RPPA	2,396	806	900
48990 Other-WCOMP	10,000	10,000	10,000
<b>TOTAL</b>	<b><u>19,554</u></b>	<b><u>17,372</u></b>	<b><u>15,900</u></b>
<b>NOTE PROCEEDS</b>			
49700 Insurance Recovery	11,243	15,629	-
<b>TOTAL</b>	<b><u>11,243</u></b>	<b><u>15,629</u></b>	<b><u>-</u></b>
<b>OPERATING TRANSFERS</b>			
49800 Operating Transfers-F111	100,000	-	-
49800 Operating Transfers-F116	200,000	-	-
49800 Operating Transfers-F119	100,000	-	-
49800 Operating Transfers-F151	300,000	-	-
49800 Operating Transfers-F264	-	-	10,000
<b>TOTAL</b>	<b><u>700,000</u></b>	<b><u>-</u></b>	<b><u>10,000</u></b>
<b>TOTAL REVENUE</b>	<b><u>14,862,936</u></b>	<b><u>15,671,202</u></b>	<b><u>15,342,600</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>REVENUE</b>			
<b>TOTAL RESTRICTIONS</b>			
34110 Reserved for Encumbrances Pr Yr	N/A	N/A	N/A
34510 Restricted for General Government-DEEDS	100,689	77,816	77,656
34520 Restricted for Administration of Justice-CHNCY	12,451	13,862	15,829
34520 Restricted for Administration of Justice-CIRCT	3,450	3,891	4,526
34520 Restricted for Administration of Justice-CTSEC	2,283	5,009	11,116
34520 Restricted for Administration of Justice-CTYCL	5,156	8,306	14,688
34520 Restricted for Administration of Justice-SESCT	67,721	30,107	30,283
34525 Restricted for Public Safety-SHRFF	20,284	25,180	9,655
34525 Restricted for Public Safety-SOR	3,544	6,043	8,444
34545 Restricted for Other Operations	-	-	131,173
34575 Restricted for Capital Outlay-CHJ	667,436	400,197	501,693
34635 Committed for Social, Culteral, Rec Ser-REC	-	-	4,901
34690 Committeed for Other Purposes-RET	178,555	195,479	197,502
34990 Reserved-Other General Purposes-BYRNE	15,000	-	-
34990 Reserved-Other General Purposes-EMPG	29,254	-	-
34990 Reserved-Other General Purposes-HARRI	107,988	-	-
34990 Reserved-Other General Purposes-KINGS	48,446	-	-
34990 Reserved-Other General Purposes-OS	35,997	-	-
34990 Reserved-Other General Purposes-ROCKW	107,988	-	-
35110 Designated for Purpose 1	500,000	800,000	600,000
35140 Designated for Purpose 4	61,418	41,418	41,418
35150 Designated for Purpose 5	3,535	3,535	-
39000 Beg. Unassigned Fund Balance	1,832,694	2,257,360	3,219,060
<b>TOTAL</b>	<b><u>3,803,890</u></b>	<b><u>3,868,203</u></b>	<b><u>4,867,943</u></b>
 <b>TOTAL AVAILABLE FUNDS</b>	 <b><u>18,666,826</u></b>	 <b><u>19,539,405</u></b>	 <b><u>20,210,543</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>51100 COUNTY COMMISSION</b>			
106 Deputy(ies)	1,393	1,045	2,550
161 Secretary(s)	2,226	2,418	2,754
191 Board & Committee Members Fees	36,662	31,004	38,000
201 Social Security	3,067	2,621	3,313
204 State Retirement	1,883	1,747	3,958
206 Life Insurance	949	1,074	1,980
207 Medical Insurance	58,028	64,402	72,000
208 Dental Insurance	1,561	1,803	3,150
299 Other Fringe Benefits	-	17	3,600
302 Advertising	875	65	800
355 Travel	8,102	4,329	8,500
499 Other Supplies & Materials	252	416	600
<b>TOTAL</b>	<b><u>114,998</u></b>	<b><u>110,941</u></b>	<b><u>141,205</u></b>
<b>51210 BOARD OF EQUALIZATION</b>			
191 Board & Committee Members Fees	27,799	5,598	13,260
201 Social Security	234	740	1,014
204 State Retirement	180	54	70
206 Life Insurance	3	1	6
207 Medical Insurance	329	111	500
208 Dental Insurance	8	4	10
299 Other Fringe Benefits	-	3	-
302 Advertising	108	110	100
349 Printing, Stationery, & Forms	-	-	100
355 Travel	113	90	300
<b>TOTAL</b>	<b><u>28,774</u></b>	<b><u>6,710</u></b>	<b><u>15,360</u></b>
<b>51220 BEER BOARD</b>			
191 Board & Committee Members Fees	2,253	1,855	4,400
201 Social Security	170	140	337
204 State Retirement	117	113	402
206 Life Insurance	-	-	2
207 Medical Insurance	56	51	150
208 Dental Insurance	1	1	5
299 Other Fringe Benefits	-	1	-
302 Advertising	253	221	180
349 Printing, Stationary, Forms	77	-	100
<b>TOTAL</b>	<b><u>2,927</u></b>	<b><u>2,382</u></b>	<b><u>5,576</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>51230 BUDGET AND FINANCE COMMITTEE</b>			
191 Board & Committee Members Fees	7,403	8,012	9,450
201 Social Security	559	604	723
204 State Retirement	575	591	864
207 Medical Insurance	181	221	152
208 Dental Insurance	5	6	5
299 Other Fringe Benefits	-	18	100
302 Advertising	912	790	950
<b>TOTAL</b>	<b><u>9,635</u></b>	<b><u>10,242</u></b>	<b><u>12,244</u></b>
<b>51240 OTHER BOARDS AND COMMITTEES</b>			
191 Board & Committee Members Fees	27,912	29,436	52,500
201 Social Security	2,126	2,246	4,016
204 State Retirement	1,399	1,355	4,799
206 Life Insurance	1	1	10
207 Medical Insurance	175	148	300
208 Dental Insurance	4	3	10
299 Other Fringe Benefits	-	1	-
<b>TOTAL</b>	<b><u>31,617</u></b>	<b><u>33,192</u></b>	<b><u>61,635</u></b>
<b>51300 COUNTY MAYOR/EXECUTIVE</b>			
101 County Official/Adm Officer	87,438	87,088	88,481
103 Assistant(s)	91,566	95,524	97,518
168 Temporary Personnel	1,475	235	1,428
188 Bonus Payments	-	1,680	-
199 Other Per Diem & Fees	1,000	1,169	1,200
201 Social Security	14,797	15,795	15,632
204 State Retirement	17,635	18,789	18,546
206 Life Insurance	263	263	264
207 Medical Insurance	17,286	18,829	22,800
208 Dental Insurance	799	833	840
299 Other Fringe Benefits	-	948	1,920
307 Communication	260	31	300
320 Dues & Memberships	378	388	500
333 Licenses	14	400	500
349 Printing, Stationery, and Forms	1,220	-	1,200
351 Rentals	361	352	350
355 Travel	3,604	2,657	4,100
508 Premium on Corporate Surety Bonds	528	-	528
524 In-Service/Staff Development	-	305	1,000
<b>TOTAL</b>	<b><u>238,624</u></b>	<b><u>245,285</u></b>	<b><u>257,107</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>51400 COUNTY ATTORNEY</b>			
101 County Official	81,076	88,998	91,846
201 Social Security	5,489	6,610	7,026
204 State Retirement	7,127	8,325	8,395
206 Life Insurance	66	66	66
207 Medical Insurance	9,389	8,209	9,700
208 Dental Insurance	210	210	210
299 Other Fringe Benefits	-	240	480
355 Travel	993	1,073	2,500
599 Other Charges	6,350	-	-
<b>TOTAL</b>	<b><u>110,700</u></b>	<b><u>113,731</u></b>	<b><u>120,223</u></b>
<b>51500 ELECTION COMMISSION</b>			
105 Supervisor/Director	62,515	62,515	63,515
106 Deputy(ies)	77,860	77,859	79,417
142 Mechanic(s)	3,525	2,288	6,120
169 Part-Time Personnel	1,475	600	2,448
187 Overtime Pay	4,582	1,394	6,120
188 Bonus Payments	-	1,680	-
192 Election Commission	15,100	13,400	18,564
193 Election Workers	84,585	34,531	119,850
201 Social Security	16,703	12,276	22,647
204 State Retirement	13,355	13,531	13,623
206 Life Insurance	269	267	264
207 Medical Insurance	23,189	23,058	27,400
208 Dental Insurance	853	846	840
210 Unemployment Compensation	255	790	-
299 Other Fringe Benefits	-	780	1,920
302 Advertising	10,139	4,182	10,000
307 Communication	1,670	88	2,200
320 Dues & Memberships	310	275	500
334 Maintenance Agreements	10,275	12,225	14,500
336 Maint/Repair/Equipment	96	-	1,200
349 Printing, Stationary & Forms	3,460	3,720	5,000
351 Rentals	3,785	2,145	3,000
355 Travel	5,119	8,446	6,500
399 Other Contracted Services	10,077	9,074	12,400
411 Data Processing Supplies	2,310	1,262	2,000
412 Diesel Fuel	-	110	-
425 Gasoline	129	-	400
432 Library Books	257	504	750
499 Other Supplies & Materials	2,038	3,574	4,000

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>51500 ELECTION COMMISSION CON'T</b>			
524 In-service Training	2,931	2,691	12,000
707 Building Improvements	-		2,000
709 Data Processing Equipment	942	3,565	-
709 Data Processing Equipment-ELECT	-	-	1,000
<b>TOTAL</b>	<b><u>357,804</u></b>	<b><u>297,675</u></b>	<b><u>440,178</u></b>
<b>51600 REGISTER OF DEEDS</b>			
101 County Official/Adm Officer	69,461	69,461	70,572
106 Deputy(ies)	88,322	94,449	94,298
169 Part-time Personnel	9,305	13,552	16,856
185 Educational Incentives	-	-	2,000
188 Bonus Payments	-	1,945	-
201 Social Security	11,928	13,343	14,055
204 State Retirement	14,194	15,491	15,252
206 Life Insurance	264	264	264
207 Medical Insurance	34,094	35,710	41,600
208 Dental Insurance	840	840	840
299 Other Fringe Benefits	-	480	1,920
307 Communication	50	7	150
317 Data Processing Services	3,485	1,115	10,000
320 Dues and Memberships	976	676	1,000
334 Maintenance Agreements	5,687	1,296	2,000
334 Maintenance Agreements-DATA	14,332	14,537	22,000
337 Maint/Repair/Office Equipment	-	-	200
349 Printing, Stationary and Forms	1,591	1,951	3,000
351 Rentals	60	62	100
355 Travel	2,910	900	3,000
367 Maint/Repair Service	775	-	2,000
508 Premiums on Corporate Bonds	325	-	-
524 In-Service/Staff Development	900	100	300
599 Other Charges	367	-	1,000
709 Data Processing Equipment	-	4,250	1,000
711 Furniture & Fixtures	-	-	2,000
<b>TOTAL</b>	<b><u>259,866</u></b>	<b><u>270,429</u></b>	<b><u>305,407</u></b>
<b>51720 PLANNING &amp; ZONING</b>			
105 Supervisor/Director	25,523	26,357	32,500
188 Bonus Payments	-	560	-
191 Board & Committee Member Fees	8,108	7,958	10,100
199 Other Per Diem & Fees	1,800	2,924	2,550
201 Social Security	2,593	2,903	3,454

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>51720 PLANNING &amp; ZONING CON'T</b>			
204 State Retirement	2,457	2,844	3,204
206 Life Insurance	44	66	66
207 Medical Insurance	6,430	6,231	7,600
208 Dental Insurance	210	210	210
299 Other Fringe Benefits	-	240	480
302 Advertising	107	217	350
307 Communication	529	48	400
309 Contracts w/Gov't Agencies	12,250	12,250	20,000
332 Legal Notices, Recording, & Crt Costs	456	129	400
334 Maintenance Agreements	901	737	1,250
348 Postal Charges	688	287	500
349 Printing, Stationary and Forms	264	54	200
349 Printing, Stationary and Forms-BOOKS	169	509	700
355 Travel	1,230	1,393	1,250
411 Data Processing Supplies	325	56	325
422 Food Supplies	-	57	100
425 Gasoline	52	-	-
451 Uniforms	98	60	150
599 Other Charges	119	143	200
709 Data Processing Equipment	-	180	1,500
<b>TOTAL</b>	<b><u>64,353</u></b>	<b><u>66,413</u></b>	<b><u>87,489</u></b>
<b>51750 CODES COMPLIANCE</b>			
103 Assistant(s)	41,190	43,170	44,045
105 Supervisor/Director	52,244	52,017	53,219
188 Bonus Payments	-	2,240	-
189 Other Salaries & Wages	46,222	46,336	47,147
199 Other Per Diem & Fees	1,200	2,337	2,400
201 Social Security	10,324	11,096	11,231
204 State Retirement	12,681	13,676	13,418
206 Life Insurance	246	265	264
207 Medical Insurance	23,657	24,496	29,400
208 Dental Insurance	630	630	840
299 Other Fringe Benefits	-	598	1,920
302 Advertising	40	503	2,000
307 Communication	1,737	582	400
320 Dues & Memberships	560	344	600
332 Legal Notices, Recording, & Crt Costs	-	-	500
334 Maintenance Agreements	2,185	2,592	3,600
338 Maint/Repair/Vehicles	1,430	1,163	2,500
348 Postal Charges	18	319	500

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>51750 CODES COMPLIANCE</b>			
349 Printing, Stationary and Forms	1,300	1,394	2,000
349 Printing, Stationary and Forms-BOOKS	-	428	1,000
355 Travel	479	1,974	4,000
399 Other Contracted Services	345	-	1,000
410 Custodial Supplies	217	213	500
413 Drugs & Medical Supplies	-	13	100
415 Electricity	1,445	1,700	3,600
425 Gasoline	5,330	6,795	7,500
434 Natural Gas	445	386	2,000
435 Office Supplies	1,213	459	1,000
437 Periodicals	-	99	150
451 Uniforms	592	600	800
454 Water and Sewer	213	225	1,000
524 In-Service/Staff Development	-	200	-
599 Other Charges	561	-	1,000
709 Data Processing Equipment	-	-	3,000
719 Office Equipment	-	447	1,000
<b>TOTAL</b>	<b><u>206,504</u></b>	<b><u>217,296</u></b>	<b><u>243,634</u></b>
<b>51800 COUNTY BUILDINGS</b>			
141 Foremen	32,759	32,759	33,415
166 Custodial Personnel	28,749	43,621	45,860
167 Maintenance Personnel	55,761	56,164	57,288
169 Part-time Personnel	23,055	11,770	15,300
188 Bonus Payments	-	2,800	-
199 Other Per Diem & Fees	900	1,752	1,800
201 Social Security	10,674	11,686	11,755
204 State Retirement	10,818	12,789	12,646
206 Life Insurance	287	325	330
207 Medical Insurance	26,711	31,435	38,000
208 Dental Insurance	913	1,034	1,050
299 Other Fringe Benefits	-	689	2,400
307 Communication	1,055	-	-
321 Engineering Services	-	-	2,500
334 Maintenance Agreements	12,892	8,809	10,000
335 Maint/Repair/Building	20,625	14,728	30,000
336 Maint/Repair/Equipment	8,714	17,106	12,000
338 Maint/Repair/Vehicles	1,371	1,723	2,000
355 Travel	245	49	500
359 Disposal Fees	1,398	1,425	1,800
410 Custodial Supplies	10,002	15,188	15,000

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>51800 COUNTY BUILDINGS CON'T</b>			
415 Electricity	96,454	110,667	110,000
425 Gasoline	2,245	3,067	3,000
434 Natural Gas	12,601	6,746	18,000
451 Uniforms	1,232	2,448	4,000
453 Vehicle Parts	22	-	100
454 Water and Sewer	10,954	13,731	20,000
499 Other Supplies and Materials	7,619	8,589	8,500
707 Building Improvements-CAP	25,262	-	-
<b>TOTAL</b>	<b><u>403,318</u></b>	<b><u>411,101</u></b>	<b><u>457,244</u></b>
<b>51900 OTHER GENERAL ADMINISTRATION</b>			
317 Data Processing Services	-	-	350
334 Maintenance Agreements	13,740	12,617	14,000
337 Maint/Repair/Office Equipment	75	59	800
355 Travel	-	3,435	4,000
411 Data Processing Supplies	5,103	5,773	6,500
524 In-Service/Staff Development	810	1,325	3,000
<b>TOTAL</b>	<b><u>19,728</u></b>	<b><u>23,209</u></b>	<b><u>28,650</u></b>
<b>51910 PRESERVATION OF RECORDS</b>			
103 Assistant(s)	20,800	21,766	21,216
105 Supervisor/Director	33,066	33,066	33,728
169 Part-time Personnel	13,925	13,869	15,504
188 Bonus Payments	-	1,385	-
201 Social Security	5,093	5,501	5,389
204 State Retirement	4,856	5,232	5,022
206 Life Insurance	132	127	132
207 Medical Insurance	12,137	12,178	15,200
208 Dental Insurance	420	403	420
299 Other Fringe Benefits	-	480	960
334 Maintenance Agreements	760	760	760
349 Printing, Stationary and Forms	967	1,187	1,200
415 Electricity	4,000	6,000	6,000
599 Other Charges	340	279	815
719 Office Equipment-ARCH	2,440	-	-
<b>TOTAL</b>	<b><u>98,936</u></b>	<b><u>102,230</u></b>	<b><u>106,346</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
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**EXPENDITURES**

**51920 RISK MANAGEMENT**

140 Salary Supplements	2,600	-	12,652
201 Social Security	195	-	968
204 State Retirement	234	-	1,156
206 Life Insurance	5	-	5
207 Medical Insurance	182	-	200
208 Dental Insurance	15	-	20
320 Dues & Memberships	385	-	500
349 Printing, Stationery & Forms	-	-	150
355 Travel	-	-	9,818
499 Other Supplies & Materials	-	-	1,500
524 Inservice Staff	(118)	-	1,500
599 Other Charges-MVR	-	-	2,500
<b>TOTAL</b>	<b><u>3,498</u></b>	<b><u>-</u></b>	<b><u>30,969</u></b>

**TOTAL GENERAL ADMINISTRATION**

<b><u>1,951,282</u></b>	<b><u>1,910,838</u></b>	<b><u>2,313,267</u></b>
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**52100 ACCOUNTING AND BUDGETING**

105 Supervisor/Director	58,100	62,651	70,572
119 Accountants/Bookkeepers	179,815	195,467	229,500
169 Part-time Personnel	9,416	-	5,508
185 Educational Inc	-	-	4,000
188 Bonus Payments	-	3,920	-
201 Social Security	18,430	19,861	25,219
204 State Retirement	22,425	25,510	29,627
206 Life Insurance	460	511	528
207 Medical Insurance	43,997	61,161	73,700
208 Dental Insurance	1,251	1,586	1,680
299 Other Fringe Benefits	-	1,689	3,840
307 Communication	152	46	200
320 Dues & Memberships	375	375	490
334 Maintenance Agreements	1,019	1,251	1,600
337 Maint/Repair/Office Equipment	275	-	100
349 Printing, Stationary and Forms	1,138	879	1,900
355 Travel	779	979	1,100
508 Premium on Corporate Surety Bonds	92	92	95
524 In-Service Training	906	2,007	2,000
711 Furniture & Fixtures	-	614	1,000
<b>TOTAL</b>	<b><u>338,630</u></b>	<b><u>378,597</u></b>	<b><u>452,659</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

**Unaudited      Unaudited**  
**Actual          Actual**  
**2010-2011      2011-2012      Budget**  
**2012-2013**

**EXPENDITURES**

**52200 PURCHASING**

105 Supervisor/Director	52,553	52,553	53,394
122 Purchasing Personnel	63,993	55,722	57,284
169 Part-time Personnel	-	3,120	10,608
188 Bonus Payments	-	1,680	-
199 Other Per Diem & Fees	600	1,168	1,200
201 Social Security	8,307	8,502	9,452
204 State Retirement	9,863	10,287	10,323
206 Life Insurance	200	199	198
207 Medical Insurance	13,978	14,468	17,300
208 Dental Insurance	633	630	630
210 Unemployment Compensation	24	-	-
299 Other Fringe Benefits	-	459	1,440
302 Advertising	740	1,174	1,200
307 Communication	1,288	58	240
320 Dues & Memberships	530	460	460
334 Maintenance Agreements	960	1,056	1,200
355 Travel	751	1,393	1,700
508 Premium on Corporate Surety Bonds	92	75	92
524 In-Service Training	140	359	1,535
<b>TOTAL</b>	<b><u>154,652</u></b>	<b><u>153,363</u></b>	<b><u>168,256</u></b>

**52300 PROPERTY ASSESSOR'S OFFICE**

101 County Official/Adm Officer	69,461	69,461	70,572
103 Assistants	61,111	52,858	72,605
133 Para/Professionals	161,863	143,908	164,430
188 Bonus Payments	-	2,505	-
199 Other Per Diem & Fees	900	1,753	1,800
201 Social Security	20,828	20,655	23,670
204 State Retirement	26,073	23,374	28,280
206 Life Insurance	435	356	462
207 Medical Insurance	49,933	42,442	59,800
208 Dental Insurance	1,381	1,070	1,470
210 Unemployment Compensation	5,152	-	-
299 Other Fringe Benefits	-	1,140	3,360
307 Communication	2,677	601	2,000
309 Contracts w/ Gov't Agencies	8,649	17,142	18,500
312 Contracts with Private Agencies	6,999	48,750	68,000
320 Dues & Memberships	1,300	2,689	3,000
337 Maint/Repair/Office Equipment	2,147	4,550	5,000
349 Printing, Stationary and Forms	3,125	2,137	2,700

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
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**EXPENDITURES****52300 PROPERTY ASSESSOR'S OFFICE CON'T**

355 Travel	11,891	11,015	13,000
425 Gasoline	7,615	6,693	8,000
499 Other Supplies and Materials	779	1,942	1,800
524 Inservice Staff	-	4,114	2,500
<b>TOTAL</b>	<b>442,319</b>	<b>459,154</b>	<b>550,949</b>

**52310 REAPPRAISAL PROGRAM**

121 Data Processing Personnel	62,152	62,547	63,396
133 Paraprofessionals	67,555	77,591	68,683
169 Part-time Personnel	9,490	10,929	11,220
187 Overtime Pay	3,094	-	4,080
188 Bonus Payments	-	3,625	-
201 Social Security	10,615	12,356	11,274
204 State Retirement	12,367	13,513	12,445
206 Life Insurance	329	384	264
207 Medical Insurance	22,944	24,630	19,800
208 Dental Insurance	833	1,061	840
210 Unemployment Compensation	2,676	731	-
299 Other Fringe Benefits	-	896	1,920
307 Communication	1,470	-	6,000
317 Data Processing Services	6,889	-	-
334 Maintenance Agreements	378	830	1,500
338 Main/Rpr/Vehicles	2,161	3,759	8,000
348 Postal Charges	3,547	2,078	5,000
351 Rentals	1,200	-	-
355 Travel	643	703	3,000
415 Electricity	846	-	-
425 Gasoline	-	5,485	7,000
434 Natural Gas	197	-	-
499 Other Supplies & Materials	263	-	-
499 Other Supplies & Materials-MAPS	577	274	1,250
599 Other Charges	1,641	1,706	1,800
<b>TOTAL</b>	<b>211,867</b>	<b>223,098</b>	<b>227,472</b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

**Unaudited      Unaudited**  
**Actual          Actual**  
**2010-2011      2011-2012      Budget**  
**2012-2013**

**EXPENDITURES**

**52400 COUNTY TRUSTEE'S OFFICE**

101	County Official/Adm Officer	69,461	69,461	70,572
106	Deputy(ies)	88,969	88,969	90,748
169	Part-time Personnel	9,155	8,538	14,280
188	Bonus Payments	-	1,680	-
201	Social Security	12,687	13,189	13,433
204	State Retirement	14,332	14,984	14,745
206	Life Insurance	265	265	264
207	Medical Insurance	21,658	25,743	30,400
208	Dental Insurance	841	840	840
299	Other Fringe Benefits	-	720	1,920
302	Advertising	80	217	500
307	Communication	64	9	100
309	Contracts w/ Gov't Agencies	14,000	14,000	16,000
320	Dues & Memberships	676	676	700
332	Leg. Notices, Recording	-	-	50
334	Maintenance Agreements	3,850	6,364	9,000
337	Maint/Repair/Office Equipment	174	113	500
349	Printing, Stationary and Forms	2,452	2,862	3,000
351	Rentals	96	192	100
355	Travel	-	-	300
411	Data Processing Supplies	967	2,602	5,000
508	Premium on Corporate Surety Bonds	11,108	-	-
524	Inservice Staff	200	-	600
	<b>TOTAL</b>	<b>251,035</b>	<b>251,424</b>	<b>273,052</b>

**52500 COUNTY CLERK'S OFFICE**

101	County Official/Adm Officer	69,641	69,439	70,572
106	Deputy(ies)	268,135	268,612	275,194
169	Part-time Personnel	29,724	30,609	35,700
188	Bonus Payments	-	4,745	-
201	Social Security	26,637	27,893	29,182
204	State Retirement	30,450	31,930	31,603
206	Life Insurance	645	653	660
207	Medical Insurance	64,986	66,779	81,700
208	Dental Insurance	2,001	2,072	2,100
299	Other Fringe Benefits	-	2,147	4,800
307	Communication	1,975	247	2,272
320	Dues & Memberships	686	666	1,549
334	Maintenance Agreements	20,609	17,909	21,672
337	Maint/Repair/Office Equipment	228	734	1,000
349	Printing, Stationary and Forms	1,154	1,588	1,500

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>52500 COUNTY CLERK'S OFFICE CON'T</b>			
351 Rentals	176	352	184
355 Travel	3,613	2,779	5,000
411 Data Processing	-	115	-
437 Periodicals	164	164	325
499 Other Supplies & Materials	1,533	931	2,200
508 Premium on Corporate Surety Bonds	505	-	595
524 In-Service Training	1,800	720	600
709 Data Processing Equipment	-	140	2,000
719 Office Equipment	2,172	2,779	4,000
<b>TOTAL</b>	<b><u>526,834</u></b>	<b><u>534,005</u></b>	<b><u>574,408</u></b>
 <b>TOTAL FINANCE</b>	 <b><u>1,925,337</u></b>	 <b><u>1,999,641</u></b>	 <b><u>2,246,796</u></b>
 <b>53100 CIRCUIT COURT</b>			
101 County Official/Adm Officer	69,461	69,461	70,572
106 Deputy(ies)	54,746	57,724	64,112
169 Part-time Personnel	344	3,253	3,060
188 Bonus Payments	-	1,120	-
201 Social Security	9,219	10,091	10,537
204 State Retirement	11,241	11,974	12,310
206 Life Insurance	190	208	198
207 Medical Insurance	21,419	22,185	24,900
208 Dental Insurance	604	658	630
299 Other Fringe Benefits	-	574	1,440
307 Communication	271	37	100
312 Contracts with Private Agencies	169	-	400
320 Dues & Memberships	516	587	700
334 Maintenance Agreements	874	1,029	2,500
337 Maint/Repair/Office Equip	69	-	400
349 Printing, Stationary and Forms	3,008	1,625	3,000
351 Rentals	-	-	50
355 Travel	144	1,617	
435 Office Supplies	-	127	1,800
508 Premium on Corporate Surety Bonds	267	250	-
<b>TOTAL</b>	<b><u>172,542</u></b>	<b><u>182,519</u></b>	<b><u>196,709</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>53300 GENERAL SESSIONS COURT</b>			
106 Deputy(ies)	272,147	298,582	305,666
169 Part-time Personnel	6,747	10,633	11,730
188 Bonus Payments	-	6,425	-
201 Social Security	20,566	23,819	24,281
204 State Retirement	24,637	28,365	27,938
206 Life Insurance	671	702	726
207 Medical Insurance	51,425	61,238	74,700
208 Dental Insurance	1,874	1,824	2,310
210 Unemployment Compensation	20,078	4,466	-
299 Other Fringe Benefits	-	1,835	5,280
307 Communication	412	94	100
312 Contracts with Private Agencies	772	1,525	2,000
320 Dues & Memberships	464	1,114	1,100
332 Legal Notices	-	-	-
334 Maintenance Agreements	15,311	10,984	16,950
335 Maintenance and	-	1,000	-
337 Maint/Repair/Office Equipment	50	-	-
349 Printing, Stationary and Forms	6,330	6,173	8,500
411 Data Processing Supplies	80	185	-
524 Inservice Staff	-	585	-
709 Data Processing Equipment	20,127	-	3,500
711 Furniture & Fixtures	6,465	-	-
719 Office Equipment	-	-	500
<b>TOTAL</b>	<b><u>448,156</u></b>	<b><u>459,550</u></b>	<b><u>485,281</u></b>
<b>53310 GENERAL SESSIONS JUDGE</b>			
102 Judge(s)	292,188	296,659	306,153
103 Assistants	31,202	31,202	31,827
133 Paraprofessionals	40,704	40,704	41,519
164 Attendants	-	-	8,000
169 Part-time Personnel - MAG	8,050	8,310	10,200
188 Bonus Payments	-	1,120	-
199 Other Per Diem & Fees	1,125	4,587	4,500
201 Social Security	22,818	24,973	30,780
204 State Retirement	33,663	35,779	35,097
206 Life Insurance	262	265	264
207 Medical Insurance	23,597	26,186	31,500
208 Dental Insurance	829	839	840
299 Other Fringe Benefits	-	722	1,920
307 Communication	2,370	-	6,000
309 Contracts with Government Agencies	-	10,350	10,350

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
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**EXPENDITURES**

**53310 GENERAL SESSIONS JUDGE CON'T**

312 Contracts with	-	-	2,500
320 Dues and Memberships	70	270	-
329 Laundry Service	10	-	250
340 Medical & Dental Services	-	-	3,000
349 Printing, Stationary and Forms	72	65	2,500
355 Travel	4,563	6,827	6,800
355 Travel-MAG	5,365	4,551	6,000
411 Data Processing	-	-	3,000
432 Library Books/Magazines	-	-	8,000
451 Uniforms	-	-	600
524 Inservice Staff	-	300	1,750
<b>TOTAL</b>	<b><u>466,888</u></b>	<b><u>493,708</u></b>	<b><u>553,350</u></b>

**53400 CHANCERY COURT**

101 County Official/Adm Officer	70,361	69,461	70,572
106 Deputy(ies)	116,286	109,389	118,661
169 Part-time Personnel	7,917	4,759	14,445
188 Bonus Payments	-	2,240	-
201 Social Security	13,923	14,023	15,581
204 State Retirement	16,842	17,012	17,296
206 Life Insurance	304	315	330
207 Medical Insurance	26,837	26,583	32,000
208 Dental Insurance	1,050	998	1,050
299 Other Fringe Benefits	-	1,080	2,400
307 Communication	75	17	60
312 Contracts w/Private Agencies	217	534	500
320 Dues and Memberships	636	636	950
334 Maintenance Agreements	10,665	10,470	10,800
349 Printing, Stationary and Forms	2,439	4,088	4,000
351 Rentals	100	100	100
355 Travel	253	-	400
411 Data Processing Supplies	683	-	-
437 Periodicals	163	431	350
499 Other Supplies & Materials	458	292	300
508 Premium on Corporate Surety Bonds	307	275	300
524 Inservice Staff	-	195	200
709 Data Processing Equipment	2,903	3,836	4,000
<b>TOTAL</b>	<b><u>272,419</u></b>	<b><u>266,732</u></b>	<b><u>294,295</u></b>

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2013**

<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
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**EXPENDITURES****53500 JUVENILE COURT**

103 Assistants	42,310	41,960	42,800
105 Supervisor/Director	42,510	41,960	42,800
112 Youth Service Officer	100,117	100,000	102,000
164 Attendants	10,052	11,266	6,000
164 Attendants-JBC	2,450	-	-
170 School Resource Officer	192,873	195,052	196,936
187 Overtime Pay	23,000	24,798	23,460
187 Overtime Pay-SRO	-	-	11,220
188 Bonus Payments	-	6,160	-
199 Other Per Diem & Fees	2,100	10,482	10,200
201 Social Security	28,975	33,117	33,318
204 State Retirement	36,320	40,857	39,248
206 Life Insurance	715	722	726
207 Medical Insurance	80,705	80,302	93,400
208 Dental Insurance	2,272	2,294	2,310
299 Other Fringe Benefits	-	2,408	5,280
307 Communication	8,400	2,852	4,000
312 Contracts with Private Agencies	1,800	800	3,100
320 Dues and Memberships	965	300	1,000
322 Evaluation & Testing	1,485	4,135	15,000
333 Licenses	-	495	600
334 Maintenance Agreements	1,975	2,799	3,000
335 Maint/Repair/Buildings	6,503	5,752	6,000
337 Maint/Repair/Office Equip	-	868	3,000
338 Maint/Repair/Vehicles	6,961	14,924	14,000
340 Medical & Dental Charges	1,326	4,930	4,000
349 Printing, Stationary and Forms	1,422	1,581	3,000
349 Printing, Stationary and Forms-JBC	400	-	-
355 Travel	7,683	7,917	15,000
355 Travel-JBC	1,486	45	-
399 Other Contracted Services	4,412	14,375	15,000
411 Data Processing Supplies	2,024	-	2,000
415 Electricity	1,657	1,386	3,000
422 Food Supplies	290	673	1,000
425 Gasoline	17,662	18,162	14,000
431 Law Enforcement Supplies	8,394	7,546	7,500
432 Library Books	200	2,033	2,000
441 Prisoners Clothing	65	-	500
450 Tires & Tubes	4,870	2,924	7,500
451 Uniforms	6,712	5,961	7,000
499 Other Supplies-JBC	2,584	-	-

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>53500 JUVENILE COURT CON'T</b>			
508 Premiums on Corporate Bonds	400	417	750
524 Inservice Staff	-	465	-
599 Other Charges	1,996	4,335	5,000
711 Furniture and Fixtures	-	2,360	-
<b>TOTAL</b>	<b><u>656,071</u></b>	<b><u>699,413</u></b>	<b><u>746,648</u></b>
<b>53900 OTHER ADMIN. OF JUSTICE</b>			
194 Jury and Witness Fees	10,369	12,256	20,000
201 Social Security	27	27	100
302 Advertising	398	476	425
422 Food Supplies	289	788	2,900
<b>TOTAL</b>	<b><u>11,083</u></b>	<b><u>13,547</u></b>	<b><u>23,425</u></b>
<b>TOTAL ADMIN. OF JUSTICE</b>	<b><u>2,027,159</u></b>	<b><u>2,115,470</u></b>	<b><u>2,299,708</u></b>
<b>54110 SHERIFF'S DEPARTMENT</b>			
101 County Official	76,407	76,407	77,629
103 Assistant (Chief Deputy)	48,317	48,317	49,284
103 Assistant (Chief Deputy)-NET9	1,643	-	-
103 Assistant(s)-NT10	4,884	-	-
103 Assistant(s)-RD10	30,572	-	-
103 Assistant (Chief Deputy)-ROAD9	1,652	-	-
106 Deputy(ies)	549,159	577,400	657,905
106 Deputy(ies)-CORPL	64,304	66,270	-
106 Deputy(ies)-CRTHS	32,224	32,224	32,869
108 Investigator(s)	188,563	227,432	233,082
109 Captain(s)	-	-	40,800
110 Lieutenant(s)	67,593	68,385	73,139
110 Lieutenant(s)-DOE	4,924	5,078	5,775
115 Sergeant(s)	90,753	103,552	68,946
140 Salary Supplements	22,800	23,400	28,000
141 Foremen (Courts)	97,651	102,366	113,690
148 Dispatchers	59,436	60,173	60,795
161 Secretary(s)	64,405	64,306	65,592
169 Part-Time Personnel	32,286	34,830	32,100
187 Overtime Pay	105,000	114,905	96,900
187 Overtime Pay-HIDTA	11,243	18,652	20,400
187 Overtime Pay-HOLI	42,808	40,441	46,655
187 Overtime Pay-NT10	-	446	-
187 Overtime Pay-NT12	-	5,936	2,500

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2013**

<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
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**EXPENDITURES****54110 SHERIFF'S DEPARTMENT CON'T**

187 Overtime Pay-RD10	4,183	4,359	-
187 Overtime Pay-RD12	-	5,539	2,500
188 Bonus Payments	-	23,636	-
199 Other Per Diem & Fees	4,333	9,137	12,000
201 Social Security	118,788	129,075	131,682
204 State Retirement	132,446	144,221	154,396
206 Life Insurance	2,356	2,568	2,508
207 Medical Insurance	244,115	269,002	333,400
208 Dental Insurance	7,304	7,600	7,980
299 Other Fringe Benefits	-	3,677	18,240
307 Communication	21,345	16,098	23,000
309 Contracts w/ Gov't Agencies	6,207	2,680	6,860
309 Contracts w/ Gov't Agencies-E-911	103,973	107,092	130,312
309 Contracts w/ Gov't Agencies-NCIC	36,318	37,408	38,530
309 Contracts w/ Gov't Agencies-SOR	650	-	-
312 Contracts w/Private Agencies	-	-	30,000
320 Dues and Memberships	2,900	3,090	3,200
332 Legal Notices	-	-	490
333 Licenses	194	345	500
334 Maintenance Agreements	-	38,213	40,000
335 Maint/Repair/Buildings	218	975	2,000
337 Maint/Repair/Office Equipment	15	-	490
338 Maint/Repair/Vehicles	41,692	64,140	60,029
348 Postal Charges	-	5	-
349 Printing, Stationary and Forms	3,839	2,837	6,000
351 Rentals	-	-	196
353 Tow-In Services	135	730	1,960
355 Travel	9,641	15,257	9,800
355 Travel-NT12	764	146	1,500
399 Other Contracted Services	16,794	1,799	10,400
399 Other Contracted Services-SOR	50	750	2,700
401 Animal Food	-	213	-
411 Data Processing	-	2,071	-
425 Gasoline	154,320	187,987	200,000
431 Law Enforcement Supplies	41,182	38,534	60,000
431 Law Enforcement Supplies-VEST	5,124	4,246	10,000
432 Library Books/Media	-	-	392
437 Periodicals	-	-	931
450 Tires and Tubes	21,893	16,817	20,000
451 Uniforms	9,468	9,629	10,633
499 Other Supplies & Materials	5,426	6,287	4,900

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>54110 SHERIFF'S DEPARTMENT CON'T</b>			
499 Other Supplies & Materials-BYRN2	-	1,140	-
508 Premium on Corporate Surety Bonds	1,323	900	1,382
516 Other Self-Insured Claims	5,000	-	5,000
524 In-Service Training	11,490	12,633	19,600
524 In-Service Training-BYRN2	9,995	-	-
599 Other Charges-CHCGP	-	6,243	7,000
599 Other Charges-SHER	1,197	121	-
709 Data Processing Equipment	-	21,135	10,000
709 Data Processing Equipment-JAG11	-	7,122	-
716 Law Enforcement Equipment-BYRN2	1,025	-	-
790 Other Equipment-NT12	1,846	1,873	2,000
790 Other Equipment-RD12	-	14,503	1,000
<b>TOTAL</b>	<b><u>2,624,173</u></b>	<b><u>2,892,354</u></b>	<b><u>3,089,572</u></b>
<b>54210 JAIL</b>			
103 Assistant(s)	88,179	88,157	89,943
110 Lieutenant(s)	35,749	37,035	37,807
115 Sergeant(s)	32,748	33,653	133,757
160 Guards (Jailers)	730,552	768,389	787,724
160 Guards (Jailers)-CORPL	96,014	72,645	-
161 Secretary(s)	6,382	-	-
165 Cafeteria Personnel	24,763	25,762	32,869
169 Part-time Personnel	32,678	28,612	44,895
187 Overtime Pay	89,318	89,481	98,594
187 Overtime Pay-COURT	-	-	1,020
187 Overtime Pay-HOLI	32,605	44,023	30,600
188 Bonus Payments	-	15,680	-
199 Other Per Diem & Fees	1,200	2,270	2,400
201 Social Security	86,100	92,087	96,360
204 State Retirement	102,527	110,026	111,025
206 Life Insurance	2,040	2,112	2,112
207 Medical Insurance	203,946	220,111	243,400
208 Dental Insurance	6,388	6,444	6,720
210 Unemployment Compensation	(243)	157	-
299 Other Fringe Benefits	-	2,221	15,360
307 Communication	2,949	399	4,000
309 Contract with Other Gov. Agencies	-	245	-
329 Laundry Service	7,739	8,590	13,500
334 Maintenance Agreements	34,756	21,144	23,000
335 Maint/Repair/Building	4,686	19,147	20,000
336 Maint/Repair/Equipment	10,188	15,563	15,000

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>54210 JAIL CON'T</b>			
338 Main/Repair/Vehicles	-	2,587	8,000
340 Medical and Dental Service	135,033	162,915	155,000
340 Medical and Dental Service-ADMIN	-	4,594	
340 Medical and Dental Service-CRN	132,666	59,007	-
340 Medical and Dental Service-CRNSC	29,424	21,001	-
340 Medical and Dental Service-HMANA	-	4,142	
340 Medical and Dental Service-INPAT	6,780	8,118	150,000
349 Printing, Stationery, Forms	1,215	1,125	6,000
355 Travel	4,984	6,573	9,800
359 Disposal Fees	3,263	2,870	5,250
410 Custodial Supplies	28,224	35,051	30,000
412 Diesel Fuel	586	1,380	2,500
415 Electricity	72,714	84,947	100,000
421 Food Preparation Supplies	20	83	3,000
422 Food Supplies	145,475	167,785	180,000
425 Gasoline	-	13,447	5,000
431 Law Enforcement Supplies	4,189	4,631	6,000
432 Library Books	-	-	500
434 Natural Gas	24,226	27,413	25,000
441 Prisoner Clothing	12,743	14,730	15,000
450 Tires and Tubes	-	398	2,000
451 Uniforms	8,996	5,856	7,500
454 Water and Sewer	43,079	91,941	70,000
499 Other Supplies (Photo)	2,631	3,868	4,500
524 In-Service Training	3,196	13,719	10,000
709 Data Processing	-	-	10,000
<b>TOTAL</b>	<b><u>2,290,708</u></b>	<b><u>2,442,135</u></b>	<b><u>2,615,136</u></b>
<b>54410 CIVIL DEFENSE</b>			
103 Assistant(s)	-	-	27,540
103 Assistant(s)-EMPG	32,750	33,886	34,524
103 Assistant(s)-TVAEM	27,000	15,990	-
105 Supervisor/Director	47,862	39,000	50,303
161 Secretary(s)	25,991	23,131	-
169 Part-Time Personnel	16,528	9,384	21,420
169 Part-Time Personnel-HAZ	5,743	4,478	16,320
187 Overtime Pay-HAZ	360	-	-
187 Overtime Pay-TVAEM	4,400	4,378	-
188 Bonus Payments	-	1,945	-
199 Other Per Diem & Fees	2,755	5,135	6,000
199 Other Per Diem & Fees-TVAEM	600	685	-

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>54410 CIVIL DEFENSE CON'T</b>			
201 Social Security	11,779	11,707	11,942
204 State Retirement	12,612	11,622	10,819
206 Life Insurance	260	226	198
207 Medical Insurance	31,385	33,087	36,000
208 Dental Insurance	825	730	630
210 Unemployment Compensation	624	22	-
299 Other Fringe Benefits	-	713	1,440
307 Communication	10,894	3,293	5,000
312 Contracts w/Private Agencies	13,750	15,055	24,000
320 Dues and Memberships	434	733	500
330 Operating Lease Payments	-	21,600	21,600
333 Licenses	-	-	1,300
334 Maintenance Agreements	11,938	9,699	13,000
335 Maint/Repair/Building	-	508	1,000
336 Maint/Repair/Equip't	1,706	6,027	10,000
337 Maint/Repair/Office Equip	4,653	1,585	3,000
337 Maint/Repair/Office Equip-SEC	1,583	-	-
338 Maint/Repair/Vehicles	18,380	18,191	25,000
348 Postal Charges	410	236	500
351 Rentals	-	-	500
355 Travel	953	5,806	4,500
410 Custodial Supplies	-	327	1,000
412 Diesel Fuel	-	6,091	9,000
415 Electricity	-	244	1,000
425 Gasoline	8,164	8,206	10,000
429 Instructional Supplies & Materials	90	965	5,000
435 Office Supplies	1,206	1,756	1,800
435 Office Supplies-SEC	933	-	-
446 Small Tools	1,526	228	2,000
451 Uniforms	-	553	3,000
454 Water & Sewer	-	288	200
499 Other Supplies & Materials	-	80	-
499 Other Supplies & Materials-DOE	10,225	10,239	10,225
499 Other Supplies & Materials-HLS08	5,302	-	-
524 Inservice Staff Development	2,703	2,348	5,000
599 Other Charges	18,079	8,921	11,300
599 Other Charges-HLS09	79,587	3,262	-
599 Other Charges-HMP09	6,449	-	-
708 Communication Equipment-CAP	14,424	1,935	20,000
790 Other Equipment-CAP	-	1,531	45,000
<b>TOTAL</b>	<b>434,863</b>	<b>325,826</b>	<b>451,561</b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>54420 RESCUE SQUAD</b>			
316 Contributions	14,250	19,000	19,000
799 Capital Outlay	16,000	16,000	16,000
<b>TOTAL</b>	<b><u>30,250</u></b>	<b><u>35,000</u></b>	<b><u>35,000</u></b>
<b>54610 COUNTY CORONER/MEDICAL EXAMINER</b>			
312 Contracts w/Private Agencies	21,450	20,475	24,000
508 Premiums on Coroner	-	311	400
599 Other Charges	28,250	54,268	20,000
<b>TOTAL</b>	<b><u>49,700</u></b>	<b><u>75,054</u></b>	<b><u>44,400</u></b>
<b>TOTAL PUBLIC SAFETY</b>	<b><u>5,429,694</u></b>	<b><u>5,770,368</u></b>	<b><u>6,235,669</u></b>
<b>55110 LOCAL HEALTH CENTER</b>			
167 Maintenance Personnel	29,121	31,667	31,008
169 Part-time Personnel	8,712	9,036	14,290
188 Bonus Payments	-	825	-
199 Other Per Diem & Fees	180	351	360
201 Social Security	13,910	2,660	3,493
204 State Retirement	15,379	2,845	2,867
206 Life Insurance	397	63	66
207 Medical Insurance	39,539	6,862	7,600
208 Dental Insurance	1,260	197	210
210 Unemployment Compensation	254	-	750
299 Other Fringe Benefits	-	240	480
302 Advertising	-	-	150
307 Communication	12,393	4,593	12,500
320 Dues & Memberships	676	685	800
334 Maintenance Agreements	5,335	7,121	6,900
335 Maint/Repair/Buildings	8,072	2,353	11,000
336 Maint/Repair Services	479	446	2,000
348 Postal Charges	4,588	2,526	4,000
349 Printing, Stationary and Forms	124	76	200
355 Travel	795	1,746	1,500
359 Disposal Fees	919	667	1,000
410 Custodial Supplies	1,255	2,166	1,700
412 Diesel Fuel	-	-	200
413 Medical Supplies	1,176	1,791	3,500
414 Duplicating Supplies	197	-	-
415 Electricity	29,073	29,381	32,100
425 Gasoline	559	174	500

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>55110 LOCAL HEALTH CENTER CON'T</b>			
434 Natural Gas	7,082	5,778	25,000
435 Office Supplies	4,299	1,983	4,800
437 Periodicals	-	50	200
454 Water & Sewer	3,907	5,078	6,250
599 Other Charges	50	60	800
<b>TOTAL</b>	<b><u>189,731</u></b>	<b><u>121,417</u></b>	<b><u>176,224</u></b>
<b>55120 RABIES AND ANIMAL CONTROL</b>			
599 Other Charges-F111	43,450	148,000	148,000
<b>TOTAL</b>	<b><u>43,450</u></b>	<b><u>148,000</u></b>	<b><u>148,000</u></b>
<b>55150 MATERNAL AND CHILD HEALTH SERVICES</b>			
316 Contributions	2,780	2,780	2,780
<b>TOTAL</b>	<b><u>2,780</u></b>	<b><u>2,780</u></b>	<b><u>2,780</u></b>
<b>55190 OTHER LOCAL HEALTH SERVICES</b>			
103 Assistants	86,180	85,867	89,915
130 Social Workers	30,098	16,686	-
131 Medical Personnel	158,380	183,650	230,190
169 Part-time Personnel	9,768	8,762	10,999
188 Bonus Payments	-	4,745	-
201 Social Security	9,732	22,659	25,329
204 State Retirement	12,099	27,181	29,257
206 Life Insurance	198	527	528
207 Medical Insurance	23,608	64,682	74,000
208 Dental Insurance	630	1,676	1,680
299 Other Fringe Benefits	-	1,560	3,840
355 Travel	9,262	7,463	13,032
506 Liability Insurance	1,088	2,763	3,000
513 Workman's Comp Insurance	14,500	14,500	2,530
524 In-Service/Staff Development	400	-	400
<b>TOTAL</b>	<b><u>355,943</u></b>	<b><u>442,720</u></b>	<b><u>484,700</u></b>
<b>55390 APPROPRIATION TO STATE</b>			
399 Other Contracted Services	52,781	52,781	52,781
<b>TOTAL</b>	<b><u>52,781</u></b>	<b><u>52,781</u></b>	<b><u>52,781</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>55590 OTHER LOCAL WELFARE SERVICES</b>			
316 Contributions-AGING	13,547	13,547	13,547
316 Contributions-CAC	25,000	24,625	25,000
316 Contributions-DAYCA	10,823	10,823	10,823
316 Contributions-ETHRA	8,800	8,800	9,200
316 Contributions-HERTG	1,500	1,500	1,500
316 Contributions-MDUNN	30,000	30,000	30,000
<b>TOTAL</b>	<b><u>89,670</u></b>	<b><u>89,295</u></b>	<b><u>90,070</u></b>
<b>55710 SANITATION MANAGEMENT</b>			
105 Supervisor/Director	45,000	45,000	-
188 Bonus Payments	-	560	-
199 Other Per Diem & Fees	600	1,146	-
201 Social Security	3,496	3,722	-
204 State Retirement	4,105	4,373	-
206 Life Insurance	66	66	-
207 Medical Insurance	6,097	6,345	-
208 Dental Insurance	210	210	-
299 Other Fringe Benefits	-	239	-
<b>TOTAL</b>	<b><u>59,574</u></b>	<b><u>61,661</u></b>	<b><u>-</u></b>
<b>TOTAL PUBLIC HEALTH &amp; WELFARE</b>	<b><u>793,929</u></b>	<b><u>918,654</u></b>	<b><u>954,555</u></b>
<b>56500 LIBRARIES</b>			
316 Library - Contributions	10,000	10,000	10,000
337 Maint/Repair/Office Equipment	-	-	300
367 Maint/Repair/Records	-	-	500
432 Library Books	970	2,564	5,000
711 Furniture & Fixtures	-	300	500
<b>TOTAL</b>	<b><u>10,970</u></b>	<b><u>12,863</u></b>	<b><u>16,300</u></b>
<b>56700 PARKS &amp; FAIR BOARDS</b>			
103 Assistant(s)	24,745	24,745	25,240
105 Supervisor/Director	26,863	26,864	27,401
169 Part-time Personnel	14,211	12,443	15,300
169 Part-time Personnel-REC	-	1,716	12,750
169 Part-time Personnel-RILEY	-	18,088	25,500
188 Bonus Payments	-	1,385	-
188 Bonus Payments-RILEY	-	265	-
199 Other Per Diem & Fees	780	1,519	1,560
201 Social Security	4,698	6,503	8,243

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2013**

<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
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**EXPENDITURES****56700 PARKS & FAIR BOARDS CON'T**

204 State Retirement	4,716	5,075	4,954
206 Life Insurance	109	109	108
207 Medical Insurance	13,023	12,740	15,408
208 Dental Insurance	345	345	344
210 Unemployment Compensation	316	-	-
299 Other Fringe Benefits	-	154	787
307 Communication	3,950	2,374	4,500
320 Dues & Memberships	-	80	500
334 Maintenance Agreements	1,164	909	1,500
335 Maint/Repair/Building-EMORY	2,500	1,929	5,000
335 Maint/Repair/Building-ROANE	12,230	12,251	20,000
336 Maint/Repair/Equipment	4,393	4,036	5,000
338 Maint/Repair/Vehicles	606	1,426	1,500
351 Rentals	-	300	1,500
355 Travel	535	357	1,000
359 Disposal Fee	1,339	400	2,000
359 Disposal Fee-RILEY	436	1,511	2,000
399 Other Contracted Services-RILEY	1,500	9,667	14,000
410 Custodial Supplies	674	372	1,000
410 Custodial Supplies-RILEY	146	1,305	2,200
412 Diesel Fuel	1,074	709	2,500
412 Diesel Fuel-RILEY	-	1,293	-
413 Drugs and Medical Supplies	29	-	200
415 Electricity	12,627	12,110	14,000
415 Electricity-RILEY	-	10,308	10,000
422 Food Supplies	183	204	500
425 Gasoline	5,425	5,303	7,000
425 Gasoline-RILEY	-	2,199	3,500
435 Office Supplies	-	135	-
442 Propane Gas	1,050	1,237	2,200
450 Tires and Tubes	285	755	1,000
451 Uniforms	140	317	500
453 Vehicle Parts	343	713	1,000
454 Water and Sewer	6,861	10,002	8,000
454 Water and Sewer-RILEY	50	3,656	7,000
463 Testing	250	-	500
499 Other Supplies-RILEY	-	3,134	3,000
524 In Service Staff Development	-	25	-
599 Other Charges	241	-	5,000
599 Other Charges-REC	3,687	8,905	15,000
599 Other Charges-RILEY	3,717	4,492	7,500

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>56700 PARKS &amp; FAIR BOARDS CON'T</b>			
791 Other Construction-RILEY	-	10,501	12,000
791 Other Construction-SIGN-CAP	3,415	-	6,000
799 Other Capital Outlay	2,821	-	20,000
<b>TOTAL</b>	<b><u>161,477</u></b>	<b><u>224,867</u></b>	<b><u>325,695</u></b>
<b>TOTAL SOC., CULT. AND REC. SERV.</b>	<b><u>172,447</u></b>	<b><u>237,730</u></b>	<b><u>341,995</u></b>
<b>57100 AGRICULTURAL EXTENSION SERVICE</b>			
307 Communication	1,050	662	1,350
309 Contracts w/Gov't Agencies	71,781	69,710	77,469
316 Contributions (4-H Club)	500	-	500
316 Contriutions-4H	-	5,680	11,000
348 Postal Charges	150	150	150
351 Rentals	1,953	1,845	2,190
499 Other Supplies and Materials	300	-	4,448
709 Data Processing Equipment	-	4,950	-
<b>TOTAL</b>	<b><u>75,734</u></b>	<b><u>82,998</u></b>	<b><u>97,107</u></b>
<b>57500 SOIL CONSERVATION</b>			
105 Supervisor/Director	23,790	23,790	24,266
169 Part-time Personnel	7,994	9,975	15,300
188 Bonus Payments	-	560	-
201 Social Security	2,626	2,692	3,027
204 State Retirement	2,145	2,278	2,218
206 Life Insurance	66	66	66
207 Health Insurance	6,187	6,345	7,600
208 Dental Insurance	210	210	210
299 Other Fringe Benefits	-	-	480
312 Contracts w/Private Agencies	3,200	3,200	3,200
<b>TOTAL</b>	<b><u>46,218</u></b>	<b><u>49,116</u></b>	<b><u>56,367</u></b>
<b>TOTAL AG. AND NAT. RESOURCES</b>	<b><u>121,952</u></b>	<b><u>132,114</u></b>	<b><u>153,474</u></b>
<b>58120 INDUSTRIAL DEVELOPMENT</b>			
103 Assistants	25,173	-	-
196 In-Service Training	(213)	-	-
201 Social Security	1,968	-	-
204 State Retirement	1,121	-	-
206 Life Insurance	30	-	-
207 Medical Insurance	2,711	-	-

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>58120 INDUSTRIAL DEVELOPMENT CON'T</b>			
208 Dental Insurance	94	-	-
310 Contracts w/ Gov't Agencies	-	149,600	149,600
316 Contributions	-	387,250	387,250
316 Contributions-INCUB	-	-	50,000
316 Contributions-RSCC	-	25,000	25,000
320 Dues and Memberships		5,290	
321 Engineering Services	-	32,591	20,000
348 Postal Charges	104	-	-
355 Travel	1,948	688	
399 Other Contracted Services	245	-	-
435 Office Supplies-WFO	209	-	-
513 Workman's Comp Ins-RC	4	-	-
599 Other Charges	-	5,300	11,500
724 Site Development-RRB10	-	9,916	-
724 Site Development-WET	-	48,659	20,000
<b>TOTAL</b>	<b><u>33,394</u></b>	<b><u>664,294</u></b>	<b><u>663,350</u></b>
<b>58300 VETERAN'S SERVICES</b>			
316 Contributions	<u>3,000</u>	<u>3,000</u>	<u>4,000</u>
<b>TOTAL</b>	<b><u>3,000</u></b>	<b><u>3,000</u></b>	<b><u>4,000</u></b>
<b>58600 EMPLOYEE BENEFITS</b>			
207 Employee Insurance - Health-RET	17,442	32,977	35,000
210 Unemployment Compensation	-	-	4,000
513 Worker's Compensation Insurance	112,500	112,500	120,340
599 Other Charges-WFNW	(224)	-	-
<b>TOTAL</b>	<b><u>129,718</u></b>	<b><u>145,477</u></b>	<b><u>159,340</u></b>
<b>58801 ARRA GRANT #1</b>			
210 Unemployment Compensation	<u>255</u>	<u>-</u>	<u>-</u>
<b>TOTAL</b>	<b><u>255</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>58802 ARRA GRANT #2</b>			
103 Assistant(s)-ARRA-IS	14,500	-	-
201 Social Security	1,109	-	-
355 Travel-ISY	<u>1,160</u>	<u>-</u>	<u>-</u>
<b>TOTAL</b>	<b><u>16,769</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>58803 ARRA GRANT #3</b>			
103 Assistant(s)-ARRA	(3,136)	-	-
103 Assistant(s)-ARRA-OS	8,653	-	-
201 Social Security	279	-	-
355 Travel-OSY	471	-	-
<b>TOTAL</b>	<b><u>6,267</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>58805 ARRA GRANT #5</b>			
196 In-service Training-A	(1,101)	-	-
<b>TOTAL</b>	<b><u>(1,101)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>58805 ARRA GRANT #6</b>			
196 In-service Training-A	(1,222)	-	-
<b>TOTAL</b>	<b><u>(1,222)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>58900 MISCELLANEOUS</b>			
302 Advertising	-	1,781	2,000
305 Audit Services	-	8,906	7,500
306 Bank Charges	-	50	250
306 Bank Charges-EDDEP	494	973	1,000
307 Communication	16,037	13,463	18,000
308 Consultants	8,800	-	2,000
309 Contracts w/ Gov't Agencies	15,573	16,254	15,600
309 Contracts w/ Gov't Agencies-DAG	15,000	15,000	15,000
316 Contributions-HARRI	107,988	-	-
316 Contributions-KINGS	48,446	-	-
316-OS Contributions	35,997	-	-
316 Contributions-ROCKW	107,988	-	-
320 Dues & Memberships-ATVG	830	830	900
320 Dues & Memberships-CHAMB	983	928	970
320 Dues & Memberships-ETDD	4,932	4,932	5,300
320 Dues & Memberships-TCCA	1,950	1,950	2,000
320 Dues & Memberships-TCEA	1,750	1,750	1,750
320 Dues & Memberships-TCSA	2,257	2,257	2,300
331 Legal Services	951	2,082	4,000
333 Licenses	-	34	50
334 Maintenance Agreements	4,463	2,497	5,000
348 Postal Charges	68,035	83,117	85,000
349 Printing, Stationary and Forms	3,431	6,606	5,500
413 Drugs & Medical Supplies	800	280	600
414 Duplicating Supplies	11,100	12,820	9,500

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

**Unaudited  
Actual  
2010-2011**      **Unaudited  
Actual  
2011-2012**      **Budget  
2012-2013**

**EXPENDITURES**

**58900 MISCELLANEOUS CON'T**

425 Gasoline-MECA	343	-	-
435 Office Supplies	15,617	17,711	16,000
501 Boiler Insurance	433	650	700
502 Building and Contents Insurance	9,970	13,268	13,700
506 Liability Insurance	129,452	157,071	171,000
509 Refunds-TAX	43	-	-
510 Trustee's Commission	202,387	215,698	218,000
511 Vehicle and Equipment Insurance	69,823	60,400	65,100
516 Other Self-Insured Claims	114,216	19,958	70,000
524 Inservice Staff	-	600	-
599 Other Charges	20,393	5,659	16,000
599 Other Charges-FD	510	593	1,100
599 Other Charges-FSA	1,577	1,517	2,400
599 Other Charges-PATS	72	-	-
	<u><b>1,022,641</b></u>	<u><b>669,633</b></u>	<u><b>758,220</b></u>

**TOTAL GENERAL COUNTY OPERATIONS**

**1,209,721**      **1,482,405**      **1,584,910**

**64000 LITTER & TRASH COLLECTION**

105 Supervisor/Director	14,999	14,999	15,300
169 Part-time Personnel	662	10,031	9,595
201 Social Security	1,144	1,827	1,904
204 State Retirement	1,352	1,404	1,398
206 Life Insurance	24	24	24
207 Medical Insurance	3,411	3,450	4,392
208 Dental Insurance	75	75	76
299 Other Fringe Benefits	-	86	173
316 Contributions	500	-	-
359 Disposal Fees	786	-	-
599 Other Charges	3,050	7,406	6,738
599 Other Charges-CIGS	1,495	-	-
599 Other Charges-EDU	8,668	14,673	13,400
599 Other Charges-TVA	2,568	4,900	5,000
<b>TOTAL</b>	<u><b>38,734</b></u>	<u><b>58,874</b></u>	<u><b>58,000</b></u>

**TOTAL EXPENDITURES**

**13,670,255**      **14,626,094**      **16,188,374**

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>99100 OPERATING TRANSFERS</b>			
590 Transfers to Other Funds-CHJ	500,000	80,000	400,000
590 Transfers to Other Funds-F111	148,000	-	-
590 Transfers to Other Funds-F118	-	200,000	-
590 Transfers to Other Funds-F204	400,000	-	-
<b>TOTAL</b>	<b><u>1,048,000</u></b>	<b><u>280,000</u></b>	<b><u>400,000</u></b>
 <b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	 <b><u>14,718,255</u></b>	 <b><u>14,906,094</u></b>	 <b><u>16,588,374</u></b>
 <b>TOTAL RESTRICTIONS</b>			
34110 Reserved for Encumbrances Pr Yr	N/A	N/A	-
34510 Restricted for General Government-DEEDS	77,816	77,656	77,656
34520 Restricted for Administration of Justice-CHNCY	13,862	15,829	15,829
34520 Restricted for Administration of Justice-CIRCT	3,891	4,526	4,526
34520 Restricted for Administration of Justice-CTSEC	5,009	11,116	11,116
34520 Restricted for Administration of Justice-CTYCL	8,306	14,688	14,688
34520 Restricted for Administration of Justice-SESCT	30,107	30,283	30,283
34525 Restricted for Public Safety-SHRFF	25,180	9,655	9,655
34525 Restricted for Public Safety-SOR	6,043	8,444	8,444
34545 Restricted for Other Operations	-	131,173	131,173
34575 Restricted for Capital Outlay-CHJ	400,197	501,693	501,693
34635 Committed for Social, Culteral, Rec Ser-REC	-	4,901	4,901
34690 Committeed for Other Purposes-RET	195,479	197,502	197,502
35110 Designated for Purpose 1	800,000	600,000	600,000
35140 Designated for Purpose 4	41,418	41,418	41,418
35150 Designated for Purpose 5	3,535	-	-
<b>TOTAL</b>	<b><u>1,610,843</u></b>	<b><u>1,648,884</u></b>	<b><u>1,648,884</u></b>
 Adjustments/Deleted Purchase Orders	 80,368	 (234,632)	 -
 <b>39000 END UNASSIGNED FUND BALANCE</b>	 <b><u>2,257,360</u></b>	 <b><u>3,219,060</u></b>	 <b><u>1,973,286</u></b>

# *Urban Services*

## *111*

*The Urban Services Fund supports Rural Fire Protection including donations to the Volunteer Fire Departments and operations of the Countywide Fire Department. This fund also supports Animal Control Activities. The property tax associated with this fund is a tax on rural residents only.*

**URBAN SERVICES**

**Fund 111 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	275,188	142,304	140,000
40120 Trustee's Collections - Prior	11,962	10,200	11,000
40130 Cir Clk/Clk & Mst Collections	18,194	20,880	11,000
40140 Interest and Penalty	2,087	1,675	1,000
40150 Pick-Up Taxes	123	147	100
<b>TOTAL</b>	<b><u>307,554</u></b>	<b><u>175,206</u></b>	<b><u>163,100</u></b>
<b>COUNTY LOCAL OPTION TAXES</b>			
40210 Local Option Sales Tax	291,500	330,000	330,000
<b>TOTAL</b>	<b><u>291,500</u></b>	<b><u>330,000</u></b>	<b><u>330,000</u></b>
<b>GENERAL SERVICE CHARGES</b>			
43190 Other General Service Charges-ADOPT	12,852	10,980	13,000
43190 Other General Service Charges-BOARD	5,160	5,740	7,000
43190 Other General Service Charges-CREM	250	90	90
43190 Other General Service Charges-DISP	-	65	-
43190 Other General Service Charges-F101	43,450	148,000	148,000
43190 Other General Service Charges-HARRI	13,650	14,870	14,000
43190 Other General Service Charges-KINGS	3,470	3,220	3,000
43190 Other General Service Charges-MERCH	269	95	200
43190 Other General Service Charges-OS	3,450	4,010	3,000
43190 Other General Service Charges-OTI	1,660	1,205	1,600
43190 Other General Service Charges-ROCKW	3,160	5,260	5,000
43190 Other General Service Charges-RSRCH	1,161	1,182	1,000
43190 Other General Service Charges-SHFEE	8,635	5,585	5,000
<b>TOTAL</b>	<b><u>97,167</u></b>	<b><u>200,302</u></b>	<b><u>200,890</u></b>
<b>NONRECURRING ITEMS</b>			
44530 Sale of Equipment	430	-	-
44570 Contributions & Gifts	6,310	5,574	10,000
<b>TOTAL</b>	<b><u>6,740</u></b>	<b><u>5,574</u></b>	<b><u>10,000</u></b>
<b>OTHER STATE REVENUES</b>			
46990 Other State Revenues-EDU	600	3,600	3,000
<b>TOTAL</b>	<b><u>600</u></b>	<b><u>3,600</u></b>	<b><u>3,000</u></b>

**URBAN SERVICES**

**Fund 111 -- Fiscal Year Ending June 30, 2013**

**Unaudited**  
**Actual**  
**2010-2011**

**Unaudited**  
**Actual**  
**2011-2012**

**Budget**  
**2012-2013**

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<b>REVENUE</b>				
<b>OPERATING TRANSFERS</b>				
49800	Transfers In-F101	<u>148,000</u>	<u>-</u>	<u>-</u>
	<b>TOTAL</b>	<b><u>148,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
	<b>TOTAL REVENUE</b>	<b><u>851,561</u></b>	<b><u>714,682</u></b>	<b><u>706,990</u></b>
<b>FUND BALANCE/RESERVES</b>				
34525	Restricted for Public Safety	<u>376,013</u>	<u>558,467</u>	<u>619,718</u>
35110	Designated for Purpose 1	<u>100,000</u>	<u>-</u>	<u>-</u>
	<b>TOTAL</b>	<b><u>476,013</u></b>	<b><u>558,467</u></b>	<b><u>619,718</u></b>
	<b>TOTAL AVAILABLE FUNDS</b>	<b><u>1,327,574</u></b>	<b><u>1,273,149</u></b>	<b><u>1,326,708</u></b>

**URBAN SERVICES**

**Fund 111 -- Fiscal Year Ending June 30, 2013**

Unaudited Actual 2010-2011	Unaudited Actual 2011-2012	Budget 2012-2013
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**EXPENDITURES**

**54310 FIRE PREVENTION & CONTROL**

103 Assistant(s)	53,521	54,204	55,080
105 Supervisor/Director	27,379	27,102	28,890
140 Salary Supplement	-	3,600	3,000
169 Part-Time Personnel	11,010	-	-
187 Overtime Pay	12,221	15,946	16,320
188 Bonus Payments	-	1,680	-
199 Other Per Diem & Fees	1,200	1,169	1,200
201 Social Security	7,682	7,846	7,764
204 State Retirement	8,426	9,604	9,276
206 Life Insurance	198	199	198
207 Medical Insurance	15,486	15,618	17,300
208 Dental Insurance	630	634	630
299 Other Fringe Benefits	-	545	1,440
307 Communication	62	-	4,000
309 Contracts w/Government Agencies	32,019	2,000	-
309 Contracts w/Government Agencies-E-911	-	-	47,837
316 Contributions-FIRST	19,250	12,000	24,000
316 Contributions-FOURT	24,000	24,000	24,000
316 Contributions-SECON	24,000	24,000	24,000
316 Contributions-THIRD	24,000	24,000	24,000
316 Contributions-WEST	24,000	24,000	24,000
320 Dues and Memberships	-	10	-
330 Operating Lease Payments	20,200	-	-
333 Licenses	-	140	-
335 Maint/Rpr/Building	-	1,761	-
336 Maint/Rpr/Equipment	2,878	-	-
338 Maint/Rpr/Vehicle	5,839	-	-
412 Diesel Fuel	1,775	-	-
415 Electricity	330	-	-
425 Gasoline	1,124	-	-
446 Small Tools	1,388	941	10,000
451 Uniforms	-	-	1,500
454 Water and Sewer	257	-	-
468 Chemicals	1,100	-	8,000
499 Other Supplies	3,149	2,194	1,000
506 Liability Insurance	-	5,668	7,777

**URBAN SERVICES**

**Fund 111 -- Fiscal Year Ending June 30, 2013**

Unaudited Actual 2010-2011	Unaudited Actual 2011-2012	Budget 2012-2013
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**EXPENDITURES**

**54310 FIRE PREVENTION & CONTROL CON'T**

510 Trustee's Commission	6,535	4,380	7,500
513 Workman's Comp Insur	5,000	5,000	15,620
524 Inservice/Staff Development	-	924	-
599 Other Charges	-	14	-
790 Other Equipment	9,198	51,163	20,000
790 Other Equipment-PLUGS	-	-	37,500
799 Other Capital Outlay-FIRST	16,000	16,000	16,000
799 Other Capital Outlay-FOURT	16,000	16,000	16,000
799 Other Capital Outlay-SECON	16,000	16,000	16,000
799 Other Capital Outlay-THIRD	16,000	16,000	16,000
799 Other Capital Outlay-WEST	16,000	16,000	16,000
<b>TOTAL</b>	<b><u>423,857</u></b>	<b><u>400,342</u></b>	<b><u>501,832</u></b>

**55120 RABIES & ANIMAL CONTROL**

105 Supervisor/Director	35,404	41,377	42,205
106 Deputies	55,243	55,243	59,483
164 Attendants	42,913	42,689	45,064
169 Part-time Personnel	4,182	868	9,633
188 Bonus Payments	-	2,800	-
199 Other Per Diem & Fees	1,200	2,337	1,800
201 Social Security	9,667	10,565	12,101
204 State Retirement	12,140	13,485	13,578
206 Life Insurance	330	331	330
207 Medical Insurance	34,042	29,956	34,000
208 Dental Insurance	1,033	828	1,050
210 Unemployment Compensation		2,602	
299 Other Fringe Benefits	-	(1)	2,400
302 Advertising	28	-	75
307 Communication	2,693	1,826	2,800
333 Licenses	20	810	20
335 Maint/Repair/Building	1,420	1,089	2,200
336 Maint/Repair/Equipment	713	690	700
338 Maint/Repair/Vehicles	867	746	4,000
348 Postal Charges	26	52	62
349 Printing, Stationery, Forms	561	380	450
355 Travel	512	-	600

**URBAN SERVICES**

**Fund 111 -- Fiscal Year Ending June 30, 2013**

<b>Unaudited</b>	<b>Unaudited</b>	<b>Budget</b>
<b>Actual</b>	<b>Actual</b>	<b>2012-2013</b>
<b>2010-2011</b>	<b>2011-2012</b>	

**EXPENDITURES**

**55120 RABIES & ANIMAL CONTROL CON'T**

359 Disposal Fees	1,120	1,293	2,200
399 Other Contracted Services	1,784	1,128	4,000
401 Animal Food & Supplies	1,606	959	2,800
410 Custodial Supplies	1,891	1,744	2,500
415 Electricity	4,240	4,749	3,700
413 Drugs & Medical Supplies	2,133	1,830	3,500
425 Gasoline	8,023	7,987	8,800
434 Natural Gas	2,601	1,450	3,000
450 Tires & Tubes	10	190	400
451 Uniforms	749	1,285	1,200
454 Water & Sewer	4,459	7,189	5,000
499 Other Supplies and Materials	470	975	1,000
502 Building & Contents Insurance	553	367	1,100
506 Liability Insurance	2,880	4,519	4,700
510 Trustee's Commission	523	2,920	4,500
511 Vehicle & Equipment Insurance	2,145	1,709	2,600
513 Workman's Comp. Insurance	6,497	6,500	2,860
524 In-Service Training	891	-	1,500

<b>TOTAL</b>	<b><u>245,569</u></b>	<b><u>255,465</u></b>	<b><u>287,911</u></b>
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<b>TOTAL EXPENDITURES</b>	<b><u>669,426</u></b>	<b><u>655,807</u></b>	<b><u>789,743</u></b>
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**99100 TRANSFERS TO OTHER FUNDS**

590 Transfers To Other Funds-F101	100,000	-	-
<b>TOTAL</b>	<b><u>100,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b><u>769,426</u></b>	<b><u>655,807</u></b>	<b><u>789,743</u></b>
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Adjustments/Deleted Purchase Orders	<b><u>(319)</u></b>	<b><u>(2,377)</u></b>	<b><u>-</u></b>
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<b>34525 RESTRICTED FOR PUBLIC SAFETY</b>	<b><u>558,467</u></b>	<b><u>619,718</u></b>	<b><u>536,965</u></b>
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# *Solid Waste 116*

*The Solid Waste Fund supports the operation of fourteen Convenience Centers. The property tax associated with this fund is a tax on rural residents only.*

**SANITATION FUND**

**Fund 116 -- Fiscal Year Ending June 30, 2013**

<b>Unaudited</b>	<b>Unaudited</b>	<b>Budget</b>
<b>Actual</b>	<b>Actual</b>	<b>2012-2013</b>
<b>2010-2011</b>	<b>2011-2012</b>	

<b>REVENUE</b>				
<b>COUNTY PROPERTY TAXES</b>				
40110	Property Tax	330,519	213,446	210,000
40120	Trustee's Collections - Prior Year	14,355	12,327	14,000
40130	Clerk & Master's Coll. - Prior Year	21,834	25,076	18,000
40140	Interest & Penalty	2,505	2,069	2,000
40150	Pick Up Taxes	148	217	100
40210	Local Option Sales Tax	350,000	350,000	350,000
	<b>TOTAL</b>	<b><u>719,361</u></b>	<b><u>603,134</u></b>	<b><u>594,100</u></b>
<b>OTHER STATE REVENUE</b>				
46851	State Revenue Sharing - TVA	415,000	415,000	415,000
46980	Other State Grants-WOIL	-	21,407	-
	<b>TOTAL</b>	<b><u>415,000</u></b>	<b><u>436,407</u></b>	<b><u>415,000</u></b>
	<b>TOTAL REVENUE</b>	<b><u>1,134,361</u></b>	<b><u>1,039,542</u></b>	<b><u>1,009,100</u></b>
<b>RESTRICTIONS</b>				
34530	Restricted for Public Health & Welfare	808,866	915,351	923,822
35110	Designated for Purpose 1	200,000	-	-
	<b>TOTAL</b>	<b><u>1,008,866</u></b>	<b><u>915,351</u></b>	<b><u>923,822</u></b>
	<b>TOTAL AVAILABLE FUNDS</b>	<b><u>2,143,227</u></b>	<b><u>1,954,893</u></b>	<b><u>1,932,922</u></b>

**SANITATION FUND**

**Fund 116 -- Fiscal Year Ending June 30, 2013**

**Unaudited                      Unaudited**  
**Actual                              Actual**  
**2010-2011                      2011-2012                      Budget**  
**2012-2013**

**EXPENDITURES**

**55732 CONVENIENCE CENTERS**

141 Foreman	7,259	7,040	7,293
162 Clerical Personnel	4,750	4,750	4,845
169 Part-time Personnel	259,453	290,327	273,672
187 Overtime Pay	1,723	994	2,040
188 Bonus Payments	-	7,215	-
189 Other Salaries & Wages	67,853	48,792	69,772
199 Other Per Diem & Fees	300	573	600
201 Social Security	25,919	27,647	27,404
204 State Retirement	7,467	5,916	7,728
206 Life Insurance	193	132	198
207 Medical Insurance	18,170	12,986	22,800
208 Dental Insurance	613	420	630
210 Unemployment Compensation	641	4	-
299 Other Fringe Benefits	-	240	1,440
307 Communication	420	446	1,000
309 Contracts w/Govt Agencies	-	-	22,500
335 Maint/Repair/Building	5,193	3,156	6,000
336 Maint/Repair/Equipment	4,033	5,023	6,000
338 Maint/Repair/Vehicles	821	-	3,000
348 Postal Charges	328	301	600
359 Disposal Fees	452,332	397,186	532,940
408 Concrete	1,197	1,817	2,000
409 Crushed Stone	1,500	1,411	1,500
413 Drugs & Medical Supplies	140	60	500
415 Electricity	11,223	10,376	11,800
420 Fertilizer, Lime, & Chemicals	975	680	1,000
425 Gasoline	3,178	3,302	4,500
443 Road Signs	-	2,567	700
454 Water & Sewer	276	1,047	-
499 Other Supplies and Materials	1,055	692	1,000
506 Liability Insurance	2,880	11,643	11,750
510 Trustee's Commission	13,442	12,459	18,000
511 Vehicle & Equipment Insurance	2,145	250	2,750
513 Workman's Comp. Insurance	18,000	15,000	10,230
733 Solid Waste Equipment-WOIL	-	20,094	-
790 Other Equipment	3,063	-	-
799 Other Capital Outlay	-	-	13,000

**TOTAL**

116-2

**916,542                      894,546                      1,069,192**

**SANITATION FUND**

**Fund 116 -- Fiscal Year Ending June 30, 2013**

**Unaudited      Unaudited**  
**Actual          Actual**  
**2010-2011      2011-2012      Budget**  
**2012-2013**

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**EXPENDITURES**

**99100 OPERATING TRANSFERS**

359 Disposal Fees	19,798	26,194	-
590 Transfers Out-171	96,434	100,000	100,000
590 Transfers Out-F101	200,000	-	-

<b>TOTAL</b>	<b><u>316,232</u></b>	<b><u>126,194</u></b>	<b><u>100,000</u></b>
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Adjustments/Deleted Purchase Orders	<u>(4,898)</u>	<u>10,331</u>	<u>-</u>
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<b>34530 RES. FOR PUBLIC HEALTH/WELFARE</b>	<b><u>915,351</u></b>	<b><u>923,822</u></b>	<b><u>763,730</u></b>
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# *Ambulance Service 118*

*This fund supports the Emergency Medical Service for Roane County. Roane County operates a 24 hour per day ambulance service that provides emergency and non-emergency transportation for its citizens. In FY12 the fund began with 30 attendants, 15 Emergency Medical Technicians and 15 Paramedics. It also began with 5 Advanced Life Support ambulances in service 24 hours each day. In December of 2011 due to attrition and analysis of calls for service the number of in service ambulances was reduced to four (4). This fund is supported mainly by patient charges however there is property tax levied for this fund to purchase ambulances. The property tax associated with this fund is a countywide tax.*



# ROANE COUNTY OFFICE OF EMERGENCY SERVICES

220 North 3rd St

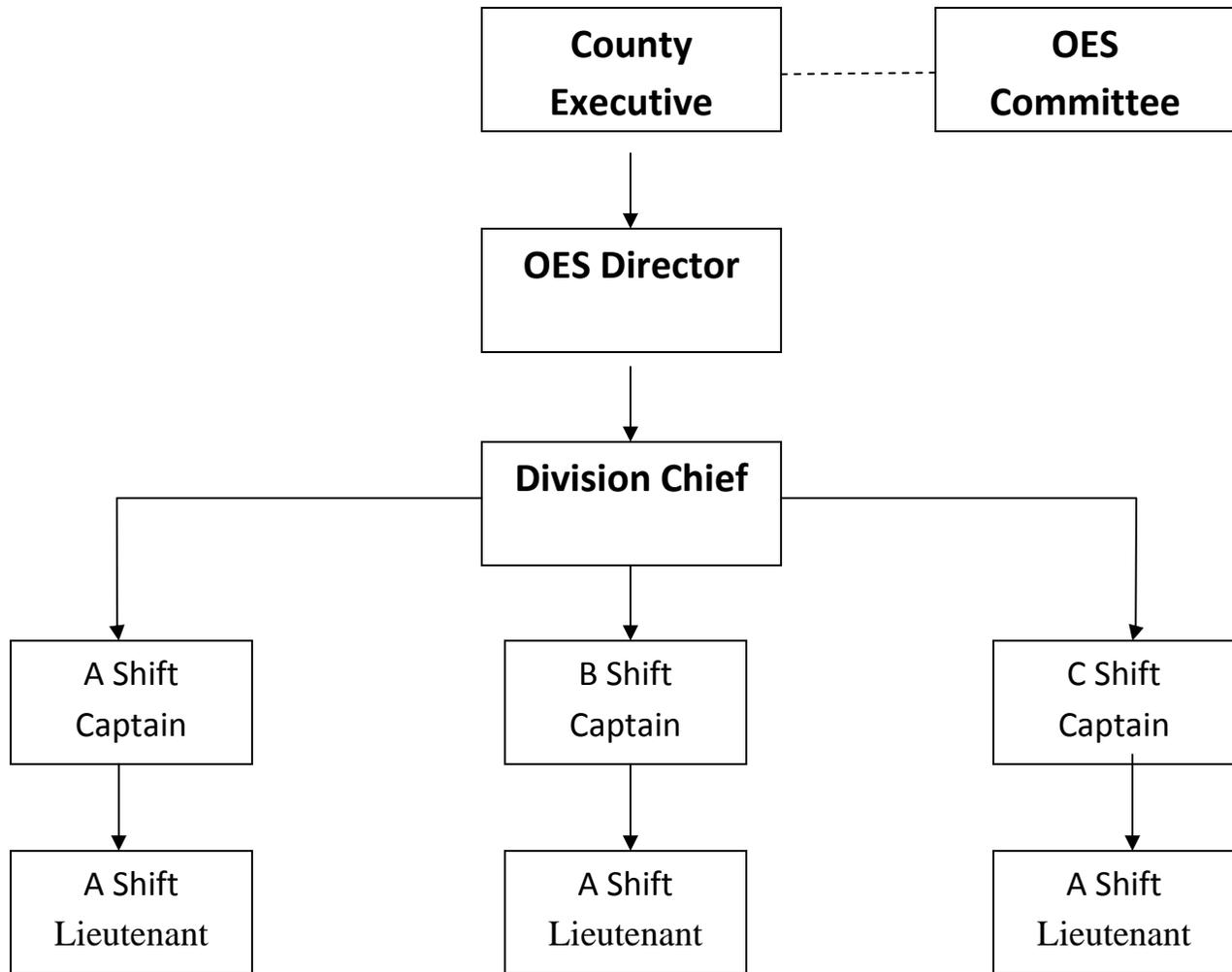
PO Box 1196

Kingston, TN 37763

Office (865)717-4115

Fax (865)717-0615

## Structure Diagram for the EMS Division



**AMBULANCE FUND**

**Fund 118 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Property Tax	190,359	120,734	120,000
40120 Trustee's Collections - Prior Year	8,607	8,199	10,000
40130 Clerk & Master Collections - Prior Year	7,278	8,537	4,000
40140 Interest & Penalty	1,453	1,454	1,500
40150 Pick Up Taxes	53	72	100
<b>TOTAL</b>	<b><u>207,750</u></b>	<b><u>138,998</u></b>	<b><u>135,600</u></b>
<b>GENERAL SERVICE CHARGES</b>			
43120 Ambulance Charges	612,095	-	-
43120 Ambulance Charges-INSUR	1,090,523	1,203,543	1,000,000
43120 Ambulance Charges-MCAID	153,060	108,032	200,000
43120 Ambulance Charges-MCARE	924,308	1,754,457	1,300,000
43120 Ambulance Charges-PRIV	213,637	149,795	200,000
43130 Past Due Collections-Ambulance	6,897	11,524	-
<b>TOTAL</b>	<b><u>3,000,520</u></b>	<b><u>3,227,352</u></b>	<b><u>2,700,000</u></b>
<b>NON-RECURRING ITEMS</b>			
43350 Copy Fees	460	555	500
44180 Expenditure Credit	-	67	-
44530 Sale of Equipment	47	10,209	-
<b>TOTAL</b>	<b><u>507</u></b>	<b><u>10,831</u></b>	<b><u>500</u></b>
<b>OTHER SOURCES</b>			
49700 Insurance Recovery	27,314	1,091	-
49800 Transfers In-F101	100,000	200,000	-
<b>TOTAL</b>	<b><u>127,314</u></b>	<b><u>201,091</u></b>	<b><u>-</u></b>
<b>TOTAL AMBULANCE SERVICE</b>	<b><u>3,336,091</u></b>	<b><u>3,578,271</u></b>	<b><u>2,836,100</u></b>
<b>FUND BALANCE/RESTRICTIONS</b>			
34530 Retricted for Public Health & Welfare	269,010	575,860	384,087
35110 Designated for Purpose 1	100,000	49,558	400,000
<b>TOTAL</b>	<b><u>369,010</u></b>	<b><u>625,418</u></b>	<b><u>784,087</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>3,705,101</u></b>	<b><u>4,203,689</u></b>	<b><u>3,620,187</u></b>

**AMBULANCE FUND**

**Fund 118 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>55130 AMBULANCE SERVICE</b>			
103 Assistant(s)	27,052	29,513	44,395
105 Supervisor/Director	49,135	17,586	25,500
162 Clerical Personnel	53,625	18,751	49,164
164 Attendants	818,396	771,096	754,800
169 Part-Time Personnel	172,079	133,398	142,800
187 Overtime Pay	497,692	411,662	397,800
188 Bonus Payments	-	16,210	-
196 In-Service Training	420	-	-
199 Other Per Diem & Fees	12,803	-	1,200
201 Social Security	119,630	104,651	108,298
204 State Retirement	127,982	115,281	116,339
206 Life Insurance	2,275	1,962	1,716
207 Medical Insurance	242,661	207,852	219,300
208 Dental Insurance	4,945	5,737	5,460
210 Unemployment Compensation	4,960	14,242	15,000
299 Other Fringe Benefits	-	4,440	12,480
302 Advertising	441	-	500
306 Bank Charges	169	-	-
307 Communication	13,868	14,683	13,160
309 Contracts w/Gov't Agencies-ANDER	59,000	59,000	59,000
309 Contracts w/Gov't Agencies-E/911	76,525	78,821	47,837
312 Contracts w/Private Agencies	17,847	175,465	180,000
320 Dues & Memberships	430	469	750
329 Laundry Service	-	-	2,400
333 Licenses	2,789	1,750	5,000
334 Maintenance Agreements	15,602	13,543	15,000
335 Maint/Repair/Building	3,577	9,928	11,500
336 Maint/Repair/Equipment	5,122	11,551	6,500
338 Maint/Repair/Vehicles	102,128	44,048	60,000
340 Medical & Dental Services	3,235	-	-
348 Postal Charges	12,501	3,141	3,000
349 Printing, Stationary and Forms	4,862	3,264	2,500
353 Tow-In Services	450	541	1,000
355 Travel	2,457	4,538	3,500
359 Disposal Fees	9,915	5,211	10,000
410 Custodial Supplies	1,680	2,826	3,000
411 Data Processing Supplies	-	-	1,000
412 Diesel Fuel	111,612	98,158	89,000

**AMBULANCE FUND**

**Fund 118 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>55130 AMBULANCE SERVICE CON'T</b>			
413 Drugs & Medical Supplies	84,794	52,245	50,000
413 Drugs & Medical Supplies-O2	-	11,082	15,000
413 Drugs & Medical Supplies-PHARM	24,133	10,137	12,000
413 Drugs & Medical Supplies-SUPPL	1,649	-	-
415 Electricity	16,599	15,119	17,000
425 Gasoline	-	4,526	4,500
429 Instructional Supplies & Materials	-	157	1,000
434 Natural Gas	5,271	3,197	5,000
450 Tires and Tubes	12,833	8,403	12,000
451 Uniforms	72	15,262	15,000
454 Water and Sewer	3,061	2,826	4,000
457 In-Service/Staff Development	3,860	-	-
499 Other Supplies (Linen)	14,009	6,401	9,500
502 Building & Contents Insurance	553	349	500
506 Liability Insurance	31,669	69,808	73,400
510 Trustee's Commission	29,999	33,396	31,000
511 Vehicle & Equipment Insurance	24,561	14,866	15,800
513 Worker's Comp. Insurance	99,000	99,000	107,140
524 In Service/Staff Development	-	2,939	9,500
709 Data Processing Equipment	598	-	-
711 Furniture & Fixtures	-	1,150	-
718 Motor Vehicles-CAP	149,000	141,100	150,000
719 Office Equipment	-	1,741	-
735 Health Equipment-CAP	-	-	35,000
735 Health Equipment-FIRST	269	-	-
<b>TOTAL</b>	<b><u>3,079,795</u></b>	<b><u>2,873,022</u></b>	<b><u>2,976,239</u></b>
<b>DESIGNATIONS</b>			
35110 Designated For Purpose 1	<u>49,558</u>	<u>400,000</u>	<u>400,000</u>
	<b><u>49,558</u></b>	<b><u>400,000</u></b>	<b><u>400,000</u></b>
Adjustments/Deleted Purchase Orders	<u>(112)</u>	<u>546,580</u>	<u>-</u>
<b>34530 RES. FOR PUBLIC HEALTH/WELFARE</b>	<b><u>575,860</u></b>	<b><u>384,087</u></b>	<b><u>243,948</u></b>

# *Drug Control 122*

*This fund supports the drug control function of the Sheriff's Department. There is no tax revenue associated with this fund it is supported by fees earned through the court system along with revenue from forfeitures and seizures.*

**DRUG CONTROL FUND****Fund 122 -- Fiscal Year Ending June 30, 2013**

<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
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**REVENUE****DRUG CONTROL FINES**

42140 Drug Control Fines	4,599	4,451	4,000
42340 Drug Control Fines	19,778	16,862	20,000
42865 Drug Task Force Forfeitures	7,980	7,880	10,000
42865 Drug Task Force Forfeitures-EQS	1,131	8,475	-
<b>TOTAL</b>	<b><u>33,488</u></b>	<b><u>37,668</u></b>	<b><u>34,000</u></b>

**FEES**

43390 Constitutional Officers Fees	300	-	-
<b>TOTAL</b>	<b><u>300</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**NON-RECURRING ITEMS**

44110 Investment Income-EQS	297	-	200
44530 Sale of Equipment	2,866	1,557	-
44570 Contributions & Gifts	16,352	14,264	10,000
<b>TOTAL</b>	<b><u>19,515</u></b>	<b><u>15,821</u></b>	<b><u>10,200</u></b>

**TOTAL DRUG CONTROL**

<b><u>53,303</u></b>	<b><u>53,489</u></b>	<b><u>44,200</u></b>
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**RESTRICTIONS**

34525 Restricted for Public Safety	125,455	87,121	92,591
<b>TOTAL</b>	<b><u>125,455</u></b>	<b><u>87,121</u></b>	<b><u>92,591</u></b>

**TOTAL AVAILABLE FUNDS**

<b><u>178,758</u></b>	<b><u>140,610</u></b>	<b><u>136,791</u></b>
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**DRUG CONTROL FUND****Fund 122 -- Fiscal Year Ending June 30, 2013**

<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
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**EXPENDITURES****54110 SHERIFF'S DEPARTMENT**

199 Other Per Diem & Fees	600	2,400	2,400
307 Communication	2,794	1,521	5,000
309 Contracts w/Government Agencies	-	1,261	2,000
334 Maintenance Agreements	1,068	1,654	2,000
338 Maint/Repair/Vehicles	-	497	2,400
351 Rentals	407	83	4,000
355 Travel	2,016	1,824	5,000
357 Veterinary Services	21	-	4,000
401 Animal Food & Supplies	731	-	6,000
415 Electricity	1,886	345	3,600
431 Law Enforcement Supplies	559	5,425	10,000
431 Law Enforcement Supplies-VEST	-	-	2,000
499 Other Supplies & Materials	2,563	21,267	14,000
510 Trustee's Commission	541	413	1,000
524 In-Service Training	400	-	2,000
718 Motor Vehicles	34,176	11,500	23,500
718 Motor Vehicles-EQS	43,527	-	-
<b>TOTAL</b>	<b>91,289</b>	<b>48,189</b>	<b>88,900</b>

Adjustments/Deleted Purchase Orders	<b>348</b>	<b>(171)</b>	<b>-</b>
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<b>34545 RESTRICTED FOR PUBLIC SAFETY</b>	<b>87,121</b>	<b>92,591</b>	<b>47,891</b>
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# *Recycling 123*

*This fund supports the operation of the Recycling Center along with the Post Closure Care expense of the old landfill. There are several capital projects in the works related to this location and they are being funded through this fund, but are being managed in the Capital Projects Fund. The Property Tax that supports this fund is a Countywide Tax.*

## RECYCLING FUND

Fund 123 -- Fiscal Year Ending June 30, 2013

	Unaudited Actual 2010-2011	Unaudited Actual 2011-2012	Budget 2012-2013
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	238,840	241,448	240,000
40120 Trustee's Collections - Prior Year	10,758	10,287	9,500
40125 Trustee's Collections - Bankruptcy		0	
40130 Clerk & Master's Coll. - Prior Year	9,098	10,708	6,400
40140 Interest & Penalty	1,818	1,951	1,200
40150 Pick Up Taxes	67	142	100
<b>TOTAL</b>	<b><u>260,581</u></b>	<b><u>264,537</u></b>	<b><u>257,200</u></b>
<b>GENERAL SERVICE CHARGES</b>			
43109 Transfer Waste Stations Coll. Chrgs	15,286	33,099	30,000
43109 Transfer Waste Stations Coll. Chrgs-MTIRE	2,633	2,341	3,000
43109 Transfer Waste Stations Coll. Chrgs-NMTIR	3,119	9,528	7,400
43114 Solid Waste Disposal Fee	96,594	135,337	120,000
<b>TOTAL</b>	<b><u>117,632</u></b>	<b><u>180,305</u></b>	<b><u>160,400</u></b>
<b>RECURRING ITEMS</b>			
44145 Sale of Recycled Materials	11,963	6,063	7,000
44145 Sale of Recycled Materials-ALUM	11,240	14,465	10,000
44145 Sale of Recycled Materials-CBATT	484	-	-
44145 Sale of Recycled Materials-CPO	3,291	-	-
44145 Sale of Recycled Materials-METAL	85,856	85,785	90,000
44145 Sale of Recycled Materials-MGLAS	-	125	-
44145 Sale of Recycled Materials-MPLAS	13,817	30,956	30,000
44145 Sale of Recycled Materials-MTIRE	2,086	-	-
44145 Sale of Recycled Materials-MULCH	1,115	2,930	1,000
44145 Sale of Recycled Materials-NMTIR	3,976	-	-
44145 Sale of Recycled Materials-OCC	109,426	97,734	110,000
44145 Sale of Recycled Materials-ONP	39,775	36,552	45,000
44145 Sale of Recycled Materials-WOIL	1,801	3,301	2,000
44170 Miscellaneous Refunds	3	0	-
44530 Sale of Equipment	1,372	-	-
44570 Contributions & Gifts	537	1,015	1,000
<b>TOTAL</b>	<b><u>286,742</u></b>	<b><u>278,927</u></b>	<b><u>296,000</u></b>

**RECYCLING FUND****Fund 123 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>REVENUE</b>			
<b>STATE OF TENNESSEE</b>			
46170 Solid Waste Grants-TIRES	<u>25,243</u>	<u>21,316</u>	<u>20,000</u>
<b>TOTAL</b>	<b><u>25,243</u></b>	<b><u>21,316</u></b>	<b><u>20,000</u></b>
<b>TOTAL REVENUES</b>	<b><u>690,198</u></b>	<b><u>745,084</u></b>	<b><u>733,600</u></b>
<b>RESTRICTIONS</b>			
34530 Restricted for Public Health & Welfare	419,045	532,689	497,629
35110 Designated For Purpose 1	<u>100,000</u>	<u>-</u>	<u>-</u>
<b>TOTAL</b>	<b><u>519,045</u></b>	<b><u>532,689</u></b>	<b><u>497,629</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>1,209,243</u></b>	<b><u>1,277,773</u></b>	<b><u>1,231,229</u></b>

**RECYCLING FUND****Fund 123 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>55751 RECYCLING CENTER</b>			
105 Supervisor/Director	-	-	45,900
169 Part-time Personnel	17,141	20,712	20,885
187 Overtime Pay	15	244	1,020
188 Bonus Payments	-	2,800	-
189 Other Salaries & Wages	121,381	121,375	131,385
199 Other Per Diem & Fees	180	373	2,400
201 Social Security	10,464	11,279	14,842
204 State Retirement	10,987	11,669	15,824
206 Life Insurance	331	331	396
207 Medical Insurance	24,387	25,690	38,000
208 Dental Insurance	1,050	1,050	1,260
299 Other Fringe Benefits	-	240	2,880
302 Advertising	383	297	500
307 Communication	4,132	1,774	2,000
312 Contracts with Private Agencies	440	-	8,000
312 Contracts with Private Agencies-MDUNN	24,865	24,808	20,000
320 Dues & Memberships	181	358	500
333 Licenses	111	100	175
334 Maintenance Agreements	2,336	2,187	6,000
335 Maint/Repair/Buildings	779	798	1,000
336 Maint/Repair/Equipment	35,261	29,954	55,000
337 Maint/Repair/Office Equipment	-	-	500
338 Maint/Repair/Vehicles	2,615	576	2,500
340 Medical & Dental Services	-	100	-
348 Postal Charges	352	33	100
349 Printing, Stationery, Forms	-	51	200
355 Travel	1,298	1,558	1,000
359 Disposal Fees	92,617	81,381	69,400
359 Disposal Fees-TIRES	20,954	33,895	45,000
399 Other Contracted Services	-	8,500	-
409 Crushed Stone	477	586	2,000
410 Custodial Supplies	315	573	1,000
411 Data Processing Supplies	673	141	500
412 Diesel Fuel	38,669	42,811	36,000
413 Drugs & Medical Supplies	100	-	300
415 Electricity	12,020	11,113	10,570
422 Food Supplies	181	83	500
425 Gasoline	1,314	1,617	1,500

# RECYCLING FUND

Fund 123 -- Fiscal Year Ending June 30, 2013

	Unaudited Actual 2010-2011	Unaudited Actual 2011-2012	Budget 2012-2013
<b>EXPENDITURES</b>			
<b>55751 RECYCLING CENTER CON'T</b>			
426 General Construction	-	-	-
435 Office Supplies	810	269	500
437 Periodicals	-	-	200
443 Road Signs	218	160	1,000
450 Tires & Tubes	5,599	4,741	6,000
451 Uniforms	2,551	2,433	5,000
454 Water & Sewer	2,164	2,651	2,000
499 Other Supplies & Materials	7,623	8,576	8,500
502 Building & Contents Insurance	553	413	1,048
506 Liability Insurance	2,880	10,728	10,311
510 Trustee's Commission	9,029	9,412	8,500
511 Vehicle & Equipment Insurance	2,627	6,426	6,773
513 Worker's Comp. Insurance	4,000	4,000	4,180
599 Other Charges	11,407	2,752	10,000
719 Office Equipment	825	-	1,000
790 Other Equipment	2,961	6,554	-
790 Other Equipment-CAP	8,737	-	-
<b>TOTAL</b>	<b><u>487,993</u></b>	<b><u>498,174</u></b>	<b><u>604,049</u></b>
<b>55770 POSTCLOSURE CARE COSTS</b>			
321 Engineering Services	-	-	5,000
361 Permits	1,000	1,000	1,000
366 Contracts for Postclosure Care	30,416	47,529	30,000
366 Contracts for Postclosure Care-GWM	8,377	6,167	20,000
415 Electricity	853	1,061	1,000
420 Fertilizer, Lime, & Seed	7	-	4,800
<b>TOTAL</b>	<b><u>40,653</u></b>	<b><u>55,757</u></b>	<b><u>61,800</u></b>
<b>EXPENDITURES</b>			
<b>99100 TRANSFERS OUT</b>			
590 Transfers To Other Funds-171	44,339	180,000	300,000
590 Transfers To Other Funds-F101	100,000	-	-
<b>TOTAL</b>	<b><u>144,339</u></b>	<b><u>180,000</u></b>	<b><u>300,000</u></b>
Adjustments/Deleted Purchase Orders	<u>3,569</u>	<u>46,213</u>	<u>-</u>
<b>34530 RES. FOR PUBLIC HEALTH/WELFARE</b>	<b><u>532,689</u></b>	<b><u>497,629</u></b>	<b><u>265,380</u></b>

# *District Attorney General Fund 126*

*This fund supports the operation of the District Attorney General's Office and is funded by revenues from District Attorney Fees earned in courts from around the district. Roane County serves as their Bookkeepers. There is no property tax that supports this fund.*

**FRAUD AND CRIMES PROSECUTION ACT FUND -- REVENUE**

**Fund 126 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>REVENUE</b>			
<b>FEES</b>			
42160 District Attorney General Fees	5,149	4,899	8,000
42360 District Attorney General Fees	4,776	8,273	17,000
42760 District Attorney General Fees	15,738	16,052	20,000
<b>TOTAL</b>	<b><u>25,663</u></b>	<b><u>29,223</u></b>	<b><u>45,000</u></b>
<b>RESTRICTIONS</b>			
34520 Restricted for Admin. Of Justice	29,267	33,950	41,102
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>54,930</u></b>	<b><u>63,173</u></b>	<b><u>86,102</u></b>
<b>EXPENDITURES</b>			
<b>53600 DISTRICT ATTORNEY GENERAL</b>			
140 Salary Supplements	3,368	13,085	12,000
169 Part Time Personnel	4,674	360	13,000
188 Bonus Payments	-	-	500
201 Social Security	420	34	1,300
302 Advertising	372	-	100
307 Communication	1,065	429	2,000
320 Dues & Memberships	-	345	100
349 Printing, Stationary & Forms	-	-	300
351 Rentals	180	-	-
355 Travel	-	2,585	2,000
435 Office Supplies	4,165	2,148	8,000
499 Other Supplies & Materials	6,457	2,796	8,000
510 Trustee's Commission	279	288	700
<b>TOTAL</b>	<b><u>20,980</u></b>	<b><u>22,071</u></b>	<b><u>48,000</u></b>
<b>34520 RESTRICTED FOR ADMIN. OF JUSTICE</b>	<b><u>33,950</u></b>	<b><u>41,102</u></b>	<b><u>38,102</u></b>

# *County Road 131*

*This fund supports the operation of the Road Department. It is responsible for maintenance of all county roads including mowing, salting, paving and patching pavement. This fund is supported by state and local taxes with the property tax in this fund being a countywide tax.*

**COUNTY ROAD****Fund 131 -- Fiscal Year Ending June 30, 2013****Unaudited  
Actual  
2010-2011**      **Unaudited  
Actual  
2011-2012**      **Budget  
2012-2013****REVENUE****COUNTY PROPERTY TAXES**

40110	Current Property Tax	1,192,992	1,146,929	1,140,000
40120	Trustee's Collection Prior Year	53,791	51,383	57,000
40125	Trustee's Collection Bankruptcy	-	2	-
40130	Clerk and Master's Prior Year	45,488	53,493	58,000
40140	Interest and Penalty	9,089	9,662	10,000
40150	Pick Up Taxes	334	675	1,000
40280	Mineral Severance Tax	83,083	78,518	90,000
	<b>TOTAL</b>	<b><u>1,384,777</u></b>	<b><u>1,340,661</u></b>	<b><u>1,356,000</u></b>

**GENERAL SERVICE CHARGES**

43190	Other General Service Charges	-	19,163	-
	<b>TOTAL</b>	<b><u>-</u></b>	<b><u>19,163</u></b>	<b><u>-</u></b>

**OTHER LOCAL REVENUES**

44130	Sale of Materials & Supplies	8,181	2,565	4,000
44135	Sale of Gasoline	58,826	66,878	60,000
44145	Sale of Recycled Materials	-	1,353	1,500
44530	Sale of Equipment	3,928	750	2,500
	<b>TOTAL</b>	<b><u>70,935</u></b>	<b><u>71,546</u></b>	<b><u>68,000</u></b>

**STATE OF TENNESSEE**

46420	State Aid Program	328,775	189,688	205,000
46920	Gasoline and Motor Fuel Tax	1,809,565	1,764,553	1,800,000
46930	Petroleum Special Tax	41,689	39,094	39,000
	<b>TOTAL</b>	<b><u>2,180,029</u></b>	<b><u>1,993,335</u></b>	<b><u>2,044,000</u></b>

**DIRECT FEDERAL REVENUE**

47990	Other Direct Federal Revenue - DOE	78,200	-	-
47990	Other Direct Federal Revenue - TVA	62,152	52,335	-
	<b>TOTAL</b>	<b><u>140,352</u></b>	<b><u>52,335</u></b>	<b><u>-</u></b>

**TOTAL REVENUES****3,776,093**      **3,477,040**      **3,468,000**

**COUNTY ROAD**

**Fund 131 -- Fiscal Year Ending June 30, 2013**

**Unaudited      Unaudited**  
**Actual          Actual          Budget**  
**2010-2011      2011-2012      2012-2013**

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<b>REVENUE</b>			
<b>FUND BALANCE/RESTRICTIONS</b>			
34990 Reserved-Other General Purposes - 2010 Bonds	1,000,000	-	-
34990 Reserved-Other General Purposes - TVA	87,165	-	-
34550 Restricted for Highways	<u>1,001,994</u>	<u>957,309</u>	<u>1,000,774</u>
<b>TOTAL</b>	<b><u>2,089,159</u></b>	<b><u>957,309</u></b>	<b><u>1,000,774</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>5,865,252</u></b>	<b><u>4,434,349</u></b>	<b><u>4,468,774</u></b>

**COUNTY ROAD**

**Fund 131 -- Fiscal Year Ending June 30, 2013**

**Unaudited                      Unaudited**  
**Actual                              Actual**  
**2010-2011                      2011-2012                      Budget**  
**2012-2013**

**EXPENDITURES**

**61000 ADMINISTRATION**

101	County Official	76,707	76,407	77,629
103	Assistant	49,042	48,943	49,921
140	Salary Supplements	-	429	-
161	Secretary(s)	37,010	36,760	37,496
188	Bonus Payments	-	1,120	-
199	Other Per Diem & Fees	300	1,223	1,200
201	Social Security	11,807	12,733	12,718
204	State Retirement	14,636	15,431	15,195
206	Life Insurance	199	199	198
207	Medical Insurance	22,918	21,586	22,800
208	Dental Insurance	630	630	630
299	Other Fringe Benefits	-	719	1,440
320	Dues	3,133	3,133	3,200
332	Legal Notices, Recording, & Cost	14	34	200
335	Maint/Repair/Building	99	289	1,000
337	Maint/Repair/Office Equipment	87	-	200
348	Postal Charges	264	266	350
349	Printing, Stationary and Forms	160	50	300
355	Travel	204	165	900
399	Other Contracted Services	324	300	380
411	Data Processing Supplies	-	138	300
413	Drugs & Medical Supplies	463	947	600
435	Office Supplies	1,827	1,053	850
	<b>TOTAL</b>	<b>219,824</b>	<b>222,555</b>	<b>227,507</b>

**62000 HIGHWAY & BRIDGE MAINTENANCE**

141	Foremen	39,832	36,979	40,629
141	Foremen-ASST	41,042	41,781	42,470
143	Equipment Operator	123,681	148,436	155,550
145	Equipment Operators-Light	56,710	56,710	58,140
147	Truck Drivers	137,385	137,223	139,434
149	Laborers	120,523	116,439	142,321
187	Overtime Pay	51,507	32,240	40,800
187	Overtime Pay-TVASP	-	53	-
188	Bonus Payments	-	8,960	-
188	Bonus Payments-ASST	-	560	-
199	Other Per Diem & Fees	1,228	7,207	7,400

**COUNTY ROAD**

**Fund 131 -- Fiscal Year Ending June 30, 2013**

**Unaudited                      Unaudited**  
**Actual                              Actual**  
**2010-2011                      2011-2012                      Budget**  
**2012-2013**

**EXPENDITURES**

**62000 HIGHWAY & BRIDGE MAINT. CON'T**

201 Social Security	41,704	44,091	47,946
204 State Retirement	49,891	52,606	57,284
206 Life Insurance	1,127	1,172	1,188
207 Medical Insurance	117,708	128,791	158,300
208 Dental Insurance	3,364	3,508	3,780
210 Unemployment Compensation	3,660	256	3,000
299 Other Fringe Benefits	-	1,563	8,640
312 Contracts with Private Agencies	1,910	2,500	4,000
321 Engineering Services	-	7,607	5,000
351 Rentals		39	
404 Asphalt - Hot Mix	1,519,348	1,279,883	900,000
404 Asphalt-Hot Mix-BDS10	806,754	-	-
404 Asphalt-Hot Mix-HPP	85,000	-	-
404 Asphalt - Hot Mix-TVASP	62,152	51,387	-
408 Concrete	976	1,186	1,000
409 Crushed Stone	47,153	52,622	45,000
420 Fertilizer/Lime/Chemicals/Seed	364	462	500
438 Pipe	38,826	38,238	35,000
443 Road Signs	17,515	33,624	40,000
444 Salt	14,243	9,522	15,000
447 Structural Steel	4,709	3,409	4,000
455 Wood Products	223	5	600
499 Other Supplies & Materials	-	40	200
<b>TOTAL</b>	<b><u>3,388,535</u></b>	<b><u>2,299,097</u></b>	<b><u>1,957,182</u></b>

**63100 OPERATION & MAINT. OF EQUIPMENT**

142 Mechanic(s)	95,645	95,902	97,446
187 Overtime Pay	2,067	270	1,224
188 Bonus Payments	-	1,680	-
199 Other Per Diem & Fees	120	712	720
201 Social Security	6,986	7,352	7,603
204 State Retirement	8,813	9,221	9,084
206 Life Insurance	197	198	198
207 Medical Insurance	23,052	23,778	27,400
208 Dental Insurance	626	629	630
299 Other Fringe Benefits	-	719	1,440
336 Maintenance/Repair/Equipment	20,429	26,284	31,000

**COUNTY ROAD**

**Fund 131 -- Fiscal Year Ending June 30, 2013**

Unaudited Actual 2010-2011	Unaudited Actual 2011-2012	Budget 2012-2013
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**EXPENDITURES**

**63100 OP. & MAINT. OF EQUIPMENT CON'T**

410 Custodial Supplies	2,034	1,594	2,500
412 Diesel Fuel	95,394	92,443	130,000
418 Equipment and Machinery Parts	139,188	110,697	120,000
424 Garage Supplies	2,378	6,143	6,200
425 Gasoline	74,473	112,925	120,000
433 Lubricants	3,594	4,458	6,000
450 Tires and Tubes	18,953	27,160	17,500
451 Uniforms	10,481	12,391	12,500
<b>TOTAL</b>	<b><u>504,430</u></b>	<b><u>534,555</u></b>	<b><u>591,445</u></b>

**63600 TRAFFIC CONTROL**

167 Maintenance Personnel	23,239	23,239	23,613
187 Overtime Pay	-	4,167	6,120
188 Bonus Payments	-	560	-
199 Other Per Diem & Fees	60	356	360
201 Social Security	1,750	2,159	2,302
204 State Retirement	2,135	2,624	2,751
206 Life Insurance	66	75	66
207 Medical Insurance	6,306	7,366	7,600
208 Dental Insurance	210	238	210
299 Other Fringe Benefits	-	239	480
728 Traffic Control Equipment	11,301	14,223	14,000
<b>TOTAL</b>	<b><u>45,067</u></b>	<b><u>55,247</u></b>	<b><u>57,502</u></b>

**65000 OTHER CHARGES**

307 Communication	10,539	5,349	8,000
333 Licenses	20	39	100
334 Maintenance Agreements	504	1,246	2,000
359 Disposal Fees	398	351	450
415 Electricity	11,181	9,697	12,500
422 Food Supplies	639	823	750
434 Natural Gas	2,600	2,206	2,000
454 Water and Sewer	1,064	1,409	2,000
502 Building and Contents Insurance	1,145	362	2,500
506 Liability Insurance	57,577	67,236	70,500
508 Premiums on Bonds	350	350	350

**COUNTY ROAD**

**Fund 131 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>65000 OTHER CHARGES CON'T</b>			
510 Trustee's Commission	46,494	43,820	53,500
511 Vehicle & Equipment Insurance	42,899	28,204	29,600
516 Other Self-Insured Claims	1,598	3,646	5,000
<b>TOTAL</b>	<b><u>177,008</u></b>	<b><u>164,740</u></b>	<b><u>189,250</u></b>
<b>66000 EMPLOYEE BENEFITS</b>			
513 Workmen's Compensation	65,000	65,000	58,410
<b>TOTAL</b>	<b><u>65,000</u></b>	<b><u>65,000</u></b>	<b><u>58,410</u></b>
<b>68000 CAPITAL OUTLAY</b>			
708 Communication Equipment	-	2,710	-
714 Highway Equipment-CAP	143,893	69,207	69,000
718 Motor Vehicles-CAP	24,522	20,840	20,000
719 Office Equipment	-	-	-
<b>TOTAL</b>	<b><u>168,415</u></b>	<b><u>92,757</u></b>	<b><u>89,000</u></b>
<b>TOTAL</b>	<b><u>4,568,279</u></b>	<b><u>3,433,950</u></b>	<b><u>3,170,296</u></b>
<b>OPERATING TRANSFERS</b>			
99100 Operating Transfers			
590 Transfers to Other Funds-FD151	155,524	149,344	130,894
<b>TOTAL</b>	<b><u>155,524</u></b>	<b><u>149,344</u></b>	<b><u>130,894</u></b>
<b>FUND BALANCE/RESTRICTIONS</b>			
34990 Reserved For Other General Purposes-BDS10	193,246	-	-
<b>TOTAL</b>	<b><u>193,246</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Adjustments	(9,106)	(149,720)	-
<b>34550 RESTRICTED FOR HIGHWAYS</b>	<b><u>957,309</u></b>	<b><u>1,000,774</u></b>	<b><u>1,167,584</u></b>

# *General Purpose Schools 141*

*This fund supports the operation of the 17 Schools in the County K-12 system. This fund is primarily supported by funding from the State of Tennessee through the BEP (Basic Education Program). The property tax associated with this fund is a countywide tax. Proceeds must be shared with the City of Oak Ridge School System according to the ADA (Average Daily Attendance) between the two school districts.*

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	11,271,874	11,388,473	11,300,000
40120 Trustee's Collection - Prior Year	450,714	508,011	400,000
40125 Trustee's Collection-Bankruptcy	8	19	-
40130 Clerk and Master's Prior Year	428,520	504,502	330,000
40140 Interest and Penalty	85,637	91,935	70,000
40150 Pick Up Taxes	3,149	6,687	-
40162 Payments in Lieu of Tax - Local	190,888	188,714	180,000
40210 Local Option Sales Tax	6,004,690	5,747,399	5,700,000
40350 Interstate Telecommunications Tax	3,422	3,147	4,500
<b>TOTAL</b>	<b><u>18,438,902</u></b>	<b><u>18,438,887</u></b>	<b><u>17,984,500</u></b>
<b>LICENSES AND PERMITS</b>			
41110 Marriage Licenses	3,114	2,804	3,500
<b>TOTAL</b>	<b><u>3,114</u></b>	<b><u>2,804</u></b>	<b><u>3,500</u></b>
<b>EDUCATION CHARGES</b>			
43517 Tuition - Other	-	-	10,000
43517 Tuition - Other-DRIVE	10,967	7,750	-
43542 Contract for In	-	3,465	5,000
43542 Contract for In-ESL	-	3,265	-
43570 Receipts From Individual Schools	6,756	46,172	40,000
43990 Other Charges for Services	5,620	94	-
<b>TOTAL</b>	<b><u>23,343</u></b>	<b><u>60,746</u></b>	<b><u>55,000</u></b>
<b>OTHER LOCAL REVENUES</b>			
44110 Investment Income	39,474	35,002	50,000
44120 Lease/Rentals	3,350	205	750
44145 Sale of Recycled Materials	16,650	4,702	2,500
44146 E-Rate Funding	43,153	35,974	30,000
44170 Miscellaneous Refunds	2,452	8,791	1,000
44530 Sale of Equipment	9,689	1,671	1,500
44560 Damages from Individuals	4,630	7,104	2,500
44570 Contributions & Gifts	555	482	4,000
44570 Contributions & Gifts-AASA	1,000	-	-

## GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2013

	Unaudited Actual 2010-2011	Unaudited Actual 2011-2012	Budget 2012-2013
<b>REVENUE</b>			
<b>OTHER LOCAL REVENUES CON'T</b>			
44570 Contributions & Gifts-CSH	3,035	3,509	-
44990 Other Local Revenues	2,988	-	-
44990 Other Local Revenues-EESI	28,655	-	-
<b>TOTAL</b>	<b>155,631</b>	<b>97,439</b>	<b>92,250</b>
<b>STATE OF TENNESSEE</b>			
46511 Basic Educ. Program	25,532,179	28,361,000	27,511,000
46512 Basic Educ. Program-ARRA	2,811,821	-	-
46515 Early Childhood Education	630,759	633,579	633,579
46550 Driver's Education	17,929	14,947	15,000
46590 Other State Education Funds	562,614	52,544	232,112
46590 Other State Education Funds-CSH	-	90,000	-
46590 Other State Education Funds-FRC	-	29,369	-
46590 Other State Education Funds-LEAPS	147,014	47,411	-
46591 Co-ordinated School Health-Arra-CSH	89,724	-	-
46592 Internet Connectivity-ARRA	21,850	-	-
46594 Family Resource Ctr-FRC	32,559	-	-
46595 Statewide Student Mgm't Sys-ARRA	18,336	-	-
46610 Career Ladder Program	345,884	336,378	322,555
46612 Career Ladder Extended Contracts	-	134,900	87,550
46615 Career Ladder-Extended Contr-Arra	-	233	-
46615 Career Ladder-Extended Contr-ARRA	150,655	-	-
46851 State Revenue Sharing - TVA	880,000	760,000	760,000
46980 Other State Grants	-	32,200	32,200
46980 Other State Grants-STS	-	7,204	-
46981 Safe Schools-Arra-SAFE	35,600	-	-
46990 Other State Revenue	-	2,763	-
<b>TOTAL</b>	<b>31,276,924</b>	<b>30,502,530</b>	<b>29,593,996</b>
<b>FEDERAL GOVERNMENT</b>			
47143 Special Education-Grants to States	34,310	56,349	30,000
47590 Other Federal Through State	18,000	642,705	675,000
47590 Other Federal Through State-SNAP	52,892	-	-
47630 Public Law 874 - Maint. & Oper.	97,665	78,852	80,000
<b>TOTAL</b>	<b>202,867</b>	<b>777,906</b>	<b>785,000</b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>REVENUE</b>			
<b>OPERATING TRANSFERS</b>			
49800 Operating Transfers	53,768	31,755	26,890
<b>TOTAL</b>	<b><u>53,768</u></b>	<b><u>31,755</u></b>	<b><u>26,890</u></b>
<b>TOTAL REVENUES/TRANSFERS</b>	<b><u>50,154,549</u></b>	<b><u>49,912,067</u></b>	<b><u>48,541,136</u></b>
<b>FUND BALANCE/RESTRICTIONS</b>			
34240 Prepaid Items	-	-	1,969
34290 Reserved For Other Local Education-DIR	373,760	373,760	-
34379 Reserved For Career Ladder Ext. Ctrcts	3,034	1,161	-
34380 Reserved For Career Ladder Program	4,009	1,235	-
34555 Restricted for Education-EXTC	-	-	20,552
34560 Restricted for Instruction-CL	-	-	1,023
34660 Committed for Instruction	-	-	813,760
34675 Committed for Capital Outlay	-	934,000	934,000
34760 Assigned for Instruction-DRIVE	19,346	24,636	28,801
34790 Assigned for Other Purposes-ERI	691,595	696,597	693,128
34790 Assigned for Other Purposes-LEAVE	146,610	138,810	126,332
39000 Beg. Unassigned Fund Balance	8,246,551	6,676,743	7,320,137
<b>TOTAL</b>	<b><u>9,484,905</u></b>	<b><u>8,846,942</u></b>	<b><u>9,939,701</u></b>
<b>AVAILABLE FUNDS</b>	<b><u>59,639,454</u></b>	<b><u>58,759,009</u></b>	<b><u>58,480,837</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116 Teachers	14,602,439	16,573,610	17,936,136
116 Teachers-ARRA	2,215,388	-	-
117 Career Ladder Program	199,095	191,782	183,500
127 Career Ladder Extended Contr	-	95,381	71,530
127 Career Ladder Extended Contr-ARRA	126,100	-	-
128 Homebound Teachers	5,610	3,910	5,000
163 Educational Assistants	644,636	648,949	672,161
189 Other Salaries & Wages	48,194	54,703	80,000
195 Certified Substitute Teachers	24,034	25,487	27,000
198 Non-Certified Substitute Teachers	213,487	221,334	235,000
201 Social Security	927,964	1,057,645	1,191,040
201 Social Security-ARRA	145,072	-	-
204 State Retirement	1,386,158	1,568,057	1,708,514
204 State Retirement-ARRA	211,669	-	-
206 Life Insurance	26,614	14,326	15,639
207 Employee Insurance - Health	2,775,015	2,846,017	3,245,343
207 Employee Insurance - Health-ARRA	226,732	-	-
208 Dental Insurance	95,000	93,088	100,250
210 Unemployment Compensation	51,808	43,304	30,000
212 Medicare	217,433	248,083	278,550
212 Medicare-ARRA	33,928	-	-
299 Other Fringe Benefits	170,575	163,250	183,500
399 Other Contracted Services	106,963	121,461	279,000
399 Other Contracted Services-DRIVE	90	313	-
399 Other Contracted Services-TECH	102,938	113,952	-
429 Instructional Suppl & Materials	773	1,640	282,000
429 Instructional Suppl & Materials-BES	11,894	20,465	-
429 Instructional Suppl & Materials-CMS	14,978	17,578	-
429 Instructional Suppl & Materials-DES	7,023	4,826	-
429 Instructional Suppl & Materials-ESL	299	244	-
429 Instructional Suppl & Materials-HHS	10,605	6,557	-
429 Instructional Suppl & Materials-HMS	7,756	5,439	-
429 Instructional Suppl & Materials-KES	22,255	25,592	-
429 Instructional Suppl & Materials-LIT	7,976	7,759	-
429 Instructional Suppl & Materials-MES	12,737	15,220	-
429 Instructional Suppl & Materials-MHS	8,864	9,493	-

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>71100 REG. INSTRUCT. PROGRAM CON'T</b>			
429 Instructional Suppl & Materials-MMS	7,945	7,447	-
429 Instructional Suppl & Materials-MTOWN	12,318	12,552	-
429 Instructional Suppl & Materials-OSES	18,794	21,856	-
429 Instructional Suppl & Materials-OSHS	16,198	11,586	-
429 Instructional Suppl & Materials-RCHS	24,646	21,952	-
429 Instructional Suppl & Materials-RHS	13,751	15,016	-
429 Instructional Suppl & Materials-RMS	11,537	10,172	-
429 Instructional Suppl & Materials-RVES	22,813	22,380	-
429 Instructional Suppl & Materials-SNAP	52,892	-	-
429 Instructional Suppl & Materials-WHES	8,780	-	-
449 Textbooks	-	33,687	500,000
535 Fee Waivers	-	-	10,000
599 Other Charges	300	-	2,000
722 Regular Instruction Equipment	21	34,463	185,000
722 Regular Instruction Equipment-BES	7,801	13,514	-
722 Regular Instruction Equipment-CMS	17,257	16,672	-
722 Regular Instruction Equipment-DES	4,432	3,903	-
722 Regular Instruction Equipment-HHS	9,470	11,746	-
722 Regular Instruction Equipment-HMS	8,905	9,055	-
722 Regular Instruction Equipment-KES	16,828	16,416	-
722 Regular Instruction Equipment-MES	11,540	9,625	-
722 Regular Instruction Equipment-MHS	4,981	5,763	-
722 Regular Instruction Equipment-MMS	5,403	7,769	-
722 Regular Instruction Equipment-MTOWN	8,247	10,460	-
722 Regular Instruction Equipment-OSES	14,600	13,810	-
722 Regular Instruction Equipment-OSHS	8,404	12,965	-
722 Regular Instruction Equipment-RCHS	16,986	17,499	-
722 Regular Instruction Equipment-RHS	8,974	9,566	-
722 Regular Instruction Equipment-RMS	9,493	10,904	-
722 Regular Instruction Equipment-RVES	2,071	15,402	-
722 Regular Instruction Equipment-WHES	5,564	-	-
<b>TOTAL</b>	<b><u>25,013,053</u></b>	<b><u>24,575,646</u></b>	<b><u>27,221,163</u></b>

## GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2013

	Unaudited Actual 2010-2011	Unaudited Actual 2011-2012	Budget 2012-2013
<b>EXPENDITURES</b>			
<b>71150 ALTERNATIVE SCHOOLS</b>			
116 Teachers	145,342	113,680	117,221
117 Career Ladder Program	1,000	1,000	1,000
127 Career Ladder Program	-	-	-
163 Educational Assistants	29,358	30,394	31,467
195 Substitute Teachers	193	319	300
198 Non-Certified Substitute Teacher	1,708	2,769	3,000
201 Social Security	10,610	8,865	9,485
204 State Retirement	15,901	10,959	13,676
206 Life Insurance	350	137	176
207 Employee Insurance - Health	30,085	24,282	25,059
208 Dental Insurance	1,325	950	1,125
212 Medicare	2,481	2,073	2,218
299 Other Fringe Benefits	1,000	1,000	1,250
429 Instructional Supplies & Mtr'l	2,314	4,353	5,000
722 Regular Instruction Equipment	-	-	3,500
<b>TOTAL</b>	<b><u>241,667</u></b>	<b><u>200,781</u></b>	<b><u>214,477</u></b>
<b>71200 SPECIAL EDUCATION PROGRAM</b>			
116 Teachers	2,453,283	2,535,083	2,622,713
117 Career Ladder Program	30,499	28,699	28,500
128 Homebound Teachers	4,550	3,080	5,000
163 Educational Assistants	332,959	348,790	367,693
171 Speech Pathologist	218,840	266,530	277,929
195 Substitute Teachers	2,530	2,364	4,000
198 Non-Certified Substitute Teachers	22,073	21,909	30,000
201 Social Security	178,938	187,530	206,822
204 State Retirement	272,739	285,479	297,267
206 Life Insurance	5,326	3,198	3,218
207 Employee Insurance - Health	574,798	559,464	589,809
208 Dental Insurance	18,200	18,350	20,625
210 Unemployment Compensation	10,719	608	2,500
212 Medicare	42,232	44,260	48,370
299 Other Fringe Benefits	26,300	27,325	30,750
312 Contracts w/Private Agencies	68,605	94,807	100,000
399 Other Contracted Services	37,225	22,997	40,000
429 Instructional Suppl & Materials	21,241	27,507	25,000

## GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2013

	Unaudited Actual 2010-2011	Unaudited Actual 2011-2012	Budget 2012-2013
<b>EXPENDITURES</b>			
<b>71200 SP. EDUCATION PROG. CON'T</b>			
449 Textbooks	4,687	3,714	5,000
499 Other Supplies & Materials	728	353	1,000
725 Special Education Equipment	7,759	8,503	10,000
<b>TOTAL</b>	<b><u>4,334,231</u></b>	<b><u>4,490,550</u></b>	<b><u>4,716,196</u></b>
<b>71300 VOCATIONAL EDUCATION PROGRAM</b>			
116 Teachers	1,170,053	1,208,161	1,002,599
117 Career Ladder Program	10,000	9,000	9,000
195 Substitute Teachers	1,818	2,090	2,500
198 Non-Certified Substitute Teacher	18,380	18,743	20,000
201 Social Security	71,625	73,816	64,114
204 State Retirement	106,795	110,153	91,886
206 Life Insurance	1,749	1,084	819
207 Employee Insurance - Health	225,124	212,764	175,812
208 Dental Insurance	6,350	6,600	5,250
210 Unemployment Compensation	13,115	7,281	7,500
212 Medicare	16,751	17,263	14,994
299 Other Fringe Benefits	11,100	12,000	10,500
399 Other Contracted Services	781	2,709	2,500
429 Instructional Suppl & Materials	51,721	59,733	60,000
449 Textbooks	13,843	23,897	20,000
499 Other Supplies & Materials	4,216	7,076	7,500
730 Vocational Equipment	-	24,476	31,000
<b>TOTAL</b>	<b><u>1,723,421</u></b>	<b><u>1,796,845</u></b>	<b><u>1,525,974</u></b>
<b>72110 ATTENDANCE</b>			
105 Supervisor	16,917	17,513	17,889
117 Career Ladder Program	1,500	1,500	1,800
189 Other Salaries & Wages	36,097	36,660	37,954
201 Social Security	2,241	2,273	3,574
204 State Retirement	3,222	3,318	5,217
206 Life Insurance	73	39	39
207 Employee Insurance - Health	6,943	5,747	6,153
208 Dental Insurance	250	250	250
212 Medicare	790	807	836
299 Other Fringe Benefits	-	250	250

## GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2013

	Unaudited Actual 2010-2011	Unaudited Actual 2011-2012	Budget 2012-2013
<b>EXPENDITURES</b>			
<b>72110 ATTENDANCE CON'T</b>			
355 Travel	-	-	500
399 Other Contracted Services	-	18,508	20,000
399 Other Contracted Services-ARRA	18,336	-	-
499 Other Supplies & Materials	2,431	2,639	3,000
524 In-service Staff Development	2,854	3,277	5,000
704 Attendance Equipment	-	-	2,000
<b>TOTAL</b>	<b>91,654</b>	<b>92,780</b>	<b>104,462</b>
<b>72120 HEALTH SERVICES</b>			
105 Supervisor/Director	-	-	63,650
105 Supervisor/Director-CSH	60,158	62,314	-
131 Medical Personnel	320,505	317,482	332,739
162 Clerical Personnel	-	-	11,162
162 Clerical Personnel-CSH	10,414	10,781	-
201 Social Security	18,699	18,409	25,268
201 Social Security-CSH	4,375	4,532	-
204 State Retirement	28,850	28,500	37,085
204 State Retirement-CSH	6,387	6,615	-
206 Life Insurance	594	355	410
206 Life Insurance-CSH	99	59	-
207 Employee Insurance - Health	55,647	58,539	69,041
207 Employee Insurance - Health-CSH	4,368	4,501	-
208 Dental Insurance	2,000	1,750	2,625
208 Dental Insurance-CSH	375	375	-
212 Medicare	4,373	4,305	5,909
212 Medicare-CSH	1,023	1,060	-
299 Other Fringe Benefits	500	1,725	1,750
320 Dues and Memberships	-	126	500
355 Travel	878	327	1,500
399 Other Contracted Services	13,760	14,219	20,000
399 Other Contracted Services-CSH	5,000	7,000	-
413 Drugs & Medical Supplies	144	-	10,000
413 Drugs & Medical Supplies-BES	381	634	-
413 Drugs & Medical Supplies-CMS	599	629	-
413 Drugs & Medical Supplies-DES	216	170	-

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>72120 HEALTH SERVICES CON'T</b>			
413 Drugs & Medical Supplies-HHS	360	190	-
413 Drugs & Medical Supplies-HMS	198	228	-
413 Drugs & Medical Supplies-KES	813	803	-
413 Drugs & Medical Supplies-MES	451	433	-
413 Drugs & Medical Supplies-MHS	500	263	-
413 Drugs & Medical Supplies-MMS	245	279	-
413 Drugs & Medical Supplies-MTOWN	364	402	-
413 Drugs & Medical Supplies-OSES	682	669	-
413 Drugs & Medical Supplies-OSHS	467	305	-
413 Drugs & Medical Supplies-RCHS	817	832	-
413 Drugs & Medical Supplies-RHS	431	458	-
413 Drugs & Medical Supplies-RMS	385	406	-
413 Drugs & Medical Supplies-RVES	-	777	-
413 Drugs & Medical Supplies-WHES	243	-	-
499 Other Supplies & Materials	9,854	10,999	39,000
499 Other Supplies & Materials-AASA	1,000	-	-
499 Other Supplies & Materials-CSH	25,434	23,567	-
524 In-service Staff Development	1,309	2,939	5,000
524 In-service Staff Development-CSH	1,600	1,708	-
599 Other Charges	820	600	1,000
790 Other Equipment	-	12,737	1,500
<b>TOTAL</b>	<b><u>585,318</u></b>	<b><u>603,001</u></b>	<b><u>628,139</u></b>
<b>72130 OTHER STUDENT SUPPORT</b>			
117 Career Ladder Program	5,500	5,500	5,500
123 Guidance Personnel	779,606	817,801	838,922
189 Other Salaries & Wages	248,166	251,825	296,591
189 Other Salaries & Wages-FRC	34,985	35,685	-
201 Social Security	61,186	63,965	70,743
201 Social Security-FRC	2,169	2,212	-
204 State Retirement	93,511	96,431	102,093
204 State Retirement-FRC	3,166	3,229	-
206 Life Insurance	1,485	878	917
206 Life Insurance-FRC	66	39	-
207 Employee Insurance - Health	149,222	149,387	167,413
207 Medical Insurance-FRC	5,268	6,047	-

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>72130 OTHER STUDENT SUPPORT CON'T</b>			
208 Dental Insurance	5,625	5,375	5,875
208 Dental Insurance-FRC	250	250	-
210 Unemployment Compensation	1,650	-	-
212 Medicare	14,310	14,960	16,545
212 Medicare-FRC	507	517	-
299 Other Fringe Benefits	8,100	9,200	9,250
309 Contracts w/ Gov't Agencies	114,700	162,000	162,000
309 Contracts w/ Gov't Agencies-SAFE	47,300	-	-
322 Evaluation & Testing	25,801	23,558	35,000
355 Travel	816	822	3,500
355 Travel-FRC	460	-	-
399 Other Contracted Services	3,363	23,172	15,000
499 Other Supplies & Materials	1,860	3,127	7,500
499 Other Supplies & Materials-BES	-	-	-
499 Other Supplies & Materials-CMS	237	198	-
499 Other Supplies & Materials-DES	89	209	-
499 Other Supplies & Materials-FRC	802	-	-
499 Other Supplies & Materials-HHS	-	176	-
499 Other Supplies & Materials-HMS	199	188	-
499 Other Supplies & Materials-KES	195	188	-
499 Other Supplies & Materials-MES	199	199	-
499 Other Supplies & Materials-MHS	152	199	-
499 Other Supplies & Materials-MMS	51	-	-
499 Other Supplies & Materials-MTOWN	307	143	-
499 Other Supplies & Materials-OSSES	390	400	-
499 Other Supplies & Materials-OSHS	-	175	-
499 Other Supplies & Materials-RCHS	340	440	-
499 Other Supplies & Materials-RHS	198	170	-
499 Other Supplies & Materials-RMS	115	100	-
499 Other Supplies & Materials-RVES	-	-	-
524 In-service Staff Development	6,816	4,105	7,500
524 In-service Staff Development-FRC	306	987	-
599 Other Charges	627	1,147	2,500
599 Other Charges-FRC	908	623	-
790 Other Equipment	-	1,402	1,500
<b>TOTAL</b>	<b><u>1,621,003</u></b>	<b><u>1,687,030</u></b>	<b><u>1,748,349</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>72210 REGULAR INSTRUCTIONAL PROGRAM</b>			
105 Supervisors	211,527	199,966	204,381
117 Career Ladder Program	19,472	18,500	16,000
127 Career Ladder Ext Contracts	-	600	800
127 Career Ladder Ext Contracts-ARRA	800	-	-
129 Librarians	788,324	821,442	869,922
137 Education Media Personnel	101,288	101,723	104,230
138 Instrctn'l Computer Personnel	336,614	325,710	314,187
161 Secretary(s)	32,836	35,264	36,510
189 Other Salaries & Wages	6,378	3,400	10,000
201 Social Security	87,417	88,029	96,474
201 Social Security-ARRA	50	-	-
204 State Retirement	125,199	127,973	139,384
204 State Retirement-ARRA	72	-	-
206 Life Insurance	1,890	1,067	1,188
207 Employee Insurance - Health	222,521	216,952	229,820
208 Dental Insurance	6,458	6,433	7,608
210 Unemployment Compensation	4,400	2,750	3,000
212 Medicare	20,826	20,983	22,562
212 Medicare-ARRA	12	-	-
299 Other Fringe Benefits	9,015	10,765	11,515
355 Travel	3,042	2,301	7,500
355 Travel-ESL	1,483	2,038	-
399 Other Contracted Services	22,160	29,606	254,150
399 Other Contracted Services-ARRA	21,850	-	-
399 Other Contracted Services-TECH	569,335	211,790	-
432 Library Books	-	-	105,000
432 Library Books-BES	3,853	7,743	-
432 Library Books-CMS	7,603	7,979	-
432 Library Books-DES	2,150	2,390	-
432 Library Books-HHS	4,628	3,007	-
432 Library Books-HMS	3,614	3,753	-
432 Library Books-KES	10,107	10,347	-
432 Library Books-MES	5,707	5,753	-
432 Library Books-MHS	3,633	3,699	-
432 Library Books-MMS	3,179	3,542	-
432 Library Books-MTOWN	4,869	4,946	-

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>72210 REG. INSTRUCT. PROGRAM CON'T</b>			
432 Library Books-OSES	8,602	8,414	-
432 Library Books-OSHS	5,929	5,524	-
432 Library Books-RCHS	10,485	10,344	-
432 Library Books-RHS	5,637	5,824	-
432 Library Books-RMS	5,050	5,005	-
432 Library Books-RVES	8,880	8,940	-
432 Library Books-WHES	3,439	-	-
499 Other Supplies & Materials	15,890	16,692	68,500
499 Other Supplies & Materials-ESL	52	76	-
499 Other Supplies & Materials-TECH	41,867	55,333	-
524 In-Service/Staff Development	19,229	10,466	22,500
524 In-Service/Staff Development-ESL	439	856	-
524 In-Service/Staff Development-TECH	495	1,367	-
599 Other Charges	2,016	20	10,000
599 Other Charges-TECH	1,083	2,543	-
790 Other Equipment	314	-	50,000
790 Other Equipment-CAP	18,600	-	-
790 Other Equipment-TECH	37,212	39,538	-
<b>TOTAL</b>	<b><u>2,827,531</u></b>	<b><u>2,451,390</u></b>	<b><u>2,585,231</u></b>
<b>72215 ALTERNATIVE SCHOOL SUPPORT</b>			
105 Supervisor/Director	65,298	67,608	69,040
117 Career Ladder Program	1,000	1,000	1,000
161 Secretary(s)	10,414	10,782	11,162
201 Social Security	4,624	4,782	5,035
204 State Retirement	6,942	7,185	7,240
206 Life Insurance	99	59	59
207 Employee Insurance - Health	13,563	14,044	15,043
208 Dental Insurance	375	375	375
212 Employee Medicare	1,081	1,118	1,177
299 Other Fringe Benefits	400	400	500
355 Travel	75	-	500
499 Other Supplies & Materials	1,789	4,177	3,500
524 In-service Staff Development	513	101	1,000
599 Other Charges	147	709	500
<b>TOTAL</b>	<b><u>106,320</u></b>	<b><u>112,339</u></b>	<b><u>116,131</u></b>

## GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2013

	Unaudited Actual 2010-2011	Unaudited Actual 2011-2012	Budget 2012-2013
<b>EXPENDITURES</b>			
<b>72220 SPECIAL EDUCATION PROGRAM</b>			
105 Supervisors	83,533	86,400	88,272
117 Career Ladder Program	2,000	2,000	2,000
124 Psychological Personnel	251,834	260,523	276,533
162 Clerical Personnel	35,948	38,460	39,818
189 Other Salaries & Wages	249,311	172,940	195,000
201 Social Security	37,277	32,950	37,301
204 State Retirement	52,130	49,558	54,035
206 Life Insurance	1,311	828	895
207 Employee Insurance - Health	122,302	124,189	139,805
208 Dental Insurance	4,318	3,893	5,742
210 Unemployment Compensation	-	263	500
212 Medicare	8,718	7,601	8,724
299 Other Fringe Benefits	2,735	3,860	4,235
307 Communication	2,360	1,660	2,500
336 Maint/Repair/Equipment	2,564	3,413	3,500
355 Travel	6,206	6,362	6,500
499 Other Supplies & Materials	435	378	500
524 In-service Staff Development	1,235	968	2,000
<b>TOTAL</b>	<b><u>864,217</u></b>	<b><u>796,245</u></b>	<b><u>867,860</u></b>
<b>72230 VOCATIONAL EDUCATION PROGRAM</b>			
105 Supervisor Director	27,184	28,485	30,166
161 Secretary	11,964	12,386	12,824
201 Social Security	2,413	2,520	2,665
204 State Retirement	3,543	3,699	3,851
206 Life Insurance	66	39	39
207 Employee Insurance - Health	5,641	5,747	6,153
208 Dental Insurance	250	250	250
212 Medicare	564	589	623
299 Other Fringe Benefits	250	250	250
355 Travel	19,752	25,601	20,000
499 Other Supplies & Materials	4,079	5,576	5,000
524 In-service Staff Development	946	-	1,500
<b>TOTAL</b>	<b><u>76,652</u></b>	<b><u>85,142</u></b>	<b><u>83,321</u></b>

## GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2013

	Unaudited Actual 2010-2011	Unaudited Actual 2011-2012	Budget 2012-2013
<b>EXPENDITURES</b>			
<b>72310 BOARD OF EDUCATION</b>			
118 Secretary to Board	8,723	9,031	9,350
191 Board Member Fees	29,175	35,620	35,000
201 Social Security	2,284	2,700	2,750
204 State Retirement	2,081	2,465	4,054
207 Employee Insurance - Health	878	-	-
212 Medicare	534	632	643
215 On-Behalf Pym't for Opeb	173,185	173,282	215,000
299 Other Fringe Benefits	-	-	-
305 Audit Services	-	-	20,000
320 Dues & Memberships	27,485	27,153	27,500
331 Legal Services	20,287	24,259	30,000
355 Travel	13,057	-	-
399 Other Contracted Services	-	5,000	5,000
506 Liability Insurance	125,393	22,192	35,500
508 Premium on Bonds	-	-	600
510 Trustee's Commission	284,939	256,766	315,000
513 Workman's Compensation	175,000	175,000	161,780
516 Self-Insured Claims	-	779	20,000
524 In-Service/Staff Development	-	13,128	20,000
533 Criminal Investigation of Appl	-	-	200
534 Rfnd to Appl-Crmn'l Investigation	3,312	2,952	5,000
599 Other Charges	2,617	3,935	7,500
<b>TOTAL</b>	<b><u>868,950</u></b>	<b><u>754,894</u></b>	<b><u>914,877</u></b>
<b>72320 OFFICE OF THE SUPERINTENDENT</b>			
101 County Official	114,420	136,061	110,250
117 Career Ladder Program	-	1,000	1,000
127 Career Ladder-Extended Contracts	1,000	-	-
161 Secretary	51,192	56,991	59,801
201 Social Security	9,696	11,181	11,597
204 State Retirement	16,445	17,277	16,766
206 Life Insurance	198	121	117
207 Employee Insurance - Health	22,254	24,697	28,523
208 Dental Insurance	750	775	750
212 Medicare	2,541	2,943	2,712
299 Other Fringe Benefits	15,500	16,000	16,000

## GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2013

	Unaudited Actual 2010-2011	Unaudited Actual 2011-2012	Budget 2012-2013
<b>EXPENDITURES</b>			
<b>72320 OFFICE OF THE SUPER. CON'T</b>			
307 Communication	2,888	2,945	5,000
320 Dues & Memberships	3,585	3,927.00	5,500
348 Postal Charges	6,734	6,465.51	8,500
355 Travel	1,989	-	500
399 Other Contracted Services	-	-	1,500
435 Office Supplies	1,739	1,498	5,000
524 In-Service/Staff Development	-	3,871	3,500
599 Other Charges	1,986	2,170	5,000
701 Administration Equipment	157	1,905	2,500
<b>TOTAL</b>	<b><u>253,074</u></b>	<b><u>289,827</u></b>	<b><u>284,516</u></b>
<b>72410 OFFICE OF THE PRINCIPAL</b>			
104 Principals	1,223,675	1,223,389	1,226,881
117 Career Ladder Program	30,500	29,750	27,500
127 Career Ladder Ext Contracts	-	3,200	2,800
127 Career Ladder Ext Contracts-ARRA	2,800	-	-
139 Assistant Principals	633,814	722,021	740,842
161 Secretary(s)	890,088	913,521	940,330
201 Social Security	166,509	173,113	182,178
201 Social Security-ARRA	174	-	-
204 State Retirement	245,817	256,224	263,371
204 State Retirement-ARRA	253	-	-
206 Life Insurance	3,805	2,297	2,574
207 Employee Insurance - Health	408,584	395,993	417,239
208 Dental Insurance	14,825	14,900	16,500
212 Medicare	38,942	40,486	42,606
212 Medicare-ARRA	41	-	-
299 Other Fringe Benefits	13,400	18,020	18,500
307 Communication	51,606	39,881	65,000
320 Dues & Memberships	-	-	-
355 Travel	5,118	5,147	5,000
399 Other Contracted Services	4,920	4,765	5,000
524 In-Service/Staff Development	16,804	10,246	20,000
524 In-Service/Staff Development-OSES	3,069	-	-
599 Other Charges	-	-	500
599 Other Charges-HMS	42	-	-
599 Other Charges-MHS	253	-	-
599 Other Charges-STC	-	7,204	-

## GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2013

	Unaudited Actual 2010-2011	Unaudited Actual 2011-2012	Budget 2012-2013
<b>EXPENDITURES</b>			
<b>72410 OFFICE OF THE PRINCIPAL CON'T</b>			
701 Administration Equipment	-	853	40,000
701 Administration Equipment-BES	-	2,698	-
701 Administration Equipment-CMS	2,674	3,067	-
701 Administration Equipment-DES	832	699	-
701 Administration Equipment-HHS	1,816	1,963	-
701 Administration Equipment-HMS	1,515	1,215	-
701 Administration Equipment-KES	3,872	3,905	-
701 Administration Equipment-MES	2,161	2,154	-
701 Administration Equipment-MHS	1,007	1,169	-
701 Administration Equipment-MMS	1,212	1,524	-
701 Administration Equipment-MTOWN	1,809	-	-
701 Administration Equipment-OSES	182	3,155	-
701 Administration Equipment-OSHS	2,335	168	-
701 Administration Equipment-RCHS	3,962	3,972	-
701 Administration Equipment-RHS	2,024	2,142	-
701 Administration Equipment-RMS	1,980	1,913	-
701 Administration Equipment-RVES	3,210	2,679	-
701 Administration Equipment-WHES	768	-	-
<b>TOTAL</b>	<b><u>3,786,398</u></b>	<b><u>3,893,431</u></b>	<b><u>4,016,821</u></b>
<b>72510 FISCAL SERVICES</b>			
105 Supervisor/Director	79,581	81,173	82,796
119 Bookkeepers	103,156	125,040	128,620
189 Other Salaries & Wages	33,331	26,339	25,000
201 Social Security	13,002	13,501	14,658
204 State Retirement	17,068	19,536	21,608
206 Life Insurance	297	172	195
207 Employee Insurance - Health	24,476	19,879	19,250
208 Dental Insurance	1,000	1,100	1,250
212 Medicare	3,041	3,273	3,428
299 Other Fringe Benefits	-	1,000	1,000
355 Travel	684	86	500
399 Other Contracted Services	4,826	5,230	5,000
499 Other Supplies & Materials	6,604	6,461	7,000
524 In-Service/Staff Development	724	266	1,000
599 Other Charges	1,640	1,894	2,500
701 Administration Equipment	347	5,291	3,500
<b>TOTAL</b>	<b><u>289,777</u></b>	<b><u>310,240</u></b>	<b><u>317,305</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>72520 HUMAN SERVICES/PERSONNEL</b>			
105 Supervisor/Director	16,917	17,513	17,889
201 Social Security	-	-	1,109
204 State Retirement	-	-	1,589
206 Life Insurance	-	-	20
212 Medicare	245	254	259
302 Advertising	663	-	1,500
399 Other Contracted Services	300	100	500
499 Other Supplies & Materials	-	-	250
524 In-Service/Staff Development	-	-	250
701 Administration Equipment	157	-	500
<b>TOTAL</b>	<b><u>18,282</u></b>	<b><u>17,867</u></b>	<b><u>23,866</u></b>
<b>72610 OPERATION OF PLANT</b>			
166 Custodial Personnel	78,589	45,082	45,984
201 Social Security	4,835	2,758	2,851
204 State Retirement	6,790	4,080	4,203
206 Life Insurance	198	78	78
207 Employee Insurance - Health	17,361	12,153	12,498
208 Dental Insurance	750	500	500
212 Medicare	1,131	645	667
328 Janitorial Services	1,072,346	1,115,120	1,170,000
333 Licenses	1,460	2,040	5,000
347 Pest Control	10,567	13,170	15,000
351 Rentals	17,931	1,085	1,500
359 Disposal Fees	26,973	33,885	30,000
399 Other Contracted Services	15,637	15,570	20,000
410 Custodial Supplies	48,255	67,277	68,000
415 Electricity	1,625,667	1,656,593	1,825,000
434 Natural Gas	358,610	287,398	400,000
454 Water & Sewer	206,517	241,834	240,000
499 Other Supplies & Materials	18,673	27,602	25,000
501 Boiler Insurance	4,179	6,277	7,000
502 Building & Contents Insurance	97,681	89,745	100,000
599 Other Charges	80,243	102,359	110,000
720 Plant Operation Equipment	6,189	17,178	10,000
<b>TOTAL</b>	<b><u>3,700,582</u></b>	<b><u>3,742,428</u></b>	<b><u>4,093,281</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>72620 MAINTENANCE OF PLANT</b>			
105 Supervisor	61,440	67,669	69,022
167 Maintenance Personnel	449,369	461,148	482,180
189 Other Salaries & Wages	16,400	17,560	20,000
201 Social Security	31,282	32,437	35,415
204 State Retirement	46,228	47,858	52,208
206 Life Insurance	858	554	546
207 Employee Insurance - Health	100,546	101,699	108,972
208 Dental Insurance	3,750	3,500	3,500
212 Medicare	7,316	7,586	8,282
299 Other Fringe Benefits	-	2,175	2,250
307 Communication	8,886	16,426	20,000
335 Maint/Repair/Building	48,653	36,023	50,000
336 Maint/Repair/Equipment	67,816	63,386	75,000
399 Other Contracted Services	16,574	14,187	25,000
499 Other Supplies & Materials	84,525	67,112	100,000
599 Other Charges	19,593	11,203	25,000
717 Maintenance Equipment	3,806	8,789	10,000
790 Other Equipment	3,856	648	5,000
<b>TOTAL</b>	<b><u>970,898</u></b>	<b><u>959,960</u></b>	<b><u>1,092,375</u></b>
<b>72710 TRANSPORTATION</b>			
146 Bus Drivers	-	115,009	115,085
189 Other Salaries	-	34,647	40,977
201 Social Security	-	8,449	9,676
204 State Retirement	-	9,243	14,264
206 Life Insurance	-	94	273
207 Medical Insurance	-	12,855	13,268
208 Dental Insurance	-	650	1,000
212 Employer Medicare	-	2,083	2,263
299 Other Fringe Benefits	-	175	250
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>183,204</u></b>	<b><u>197,056</u></b>

## GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2013

	Unaudited Actual 2010-2011	Unaudited Actual 2011-2012	Budget 2012-2013
<b>EXPENDITURES</b>			
<b>73300 COMMUNITY SERVICES</b>			
189 Other Salaries & Wages	379,971	453,375	471,352
189 Other Salaries & Wages-LEAPS	111,454	39,854	-
201 Social Security	21,011	27,308	29,224
201 Social Security-LEAPS	6,163	2,228	-
204 State Retirement	29,456	35,394	42,657
204 State Retirement-LEAPS	8,640	3,284	-
212 Medicare	5,363	6,387	6,835
212 Medicare-LEAPS	1,573	561	-
355 Travel	107	-	3,000
399 Other Contracted Services	9,823	14,770	27,500
399 Other Contracted Services-LEAPS	5,054	500	-
499 Other Supplies & Materials	66,548	64,339	85,786
499 Other Supplies & Materials-LEAPS	14,130	594	-
524 In-service Staff Development	1,132	1,861	5,000
599 Other Charges	21,452	30,498	35,907
790 Other Equipment	1,770	2,332	23,000
<b>TOTAL</b>	<b><u>683,647</u></b>	<b><u>683,284</u></b>	<b><u>730,261</u></b>
<b>73400 EARLY CHILDHOOD EDUCATION</b>			
116 Teachers	132,074	145,417	142,498
163 Educational Assistants	42,256	43,746	45,291
195 Certified Substitute Teachers	188	133	500
198 Non-Certified Substitute Teacher	1,664	1,200	2,500
201 Social Security	10,291	11,169	11,798
204 State Retirement	15,777	17,119	17,022
206 Life Insurance	396	254	234
207 Employee Insurance - Health	47,896	50,390	54,006
208 Dental Insurance	1,500	1,625	1,500
212 Medicare	2,407	2,612	2,759
299 Other Fringe Benefits	1,500	1,725	1,750
310 Contracts W/other Public Agencies	359,648	353,448	362,045
355 Travel	101	148	500
399 Other Contracted Services	9,000	9,000	9,000
429 Instructional Suppl & Materials	3,249	3,018	5,000
499 Other Supplies & Materials	2,913	3,894	5,000
524 In-service Staff Development	80	598	1,500
<b>TOTAL</b>	<b><u>630,940</u></b>	<b><u>645,497</u></b>	<b><u>662,903</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>76100 CAPITAL OUTLAY</b>			
711 Furniture & Fixtures	-	883	30,000
718 Motor Vehicles	-	21,062	10,000
799 Other Capital Outlay	-	16,493	20,000
799 Other Capital Outlay-EESI	28,277	-	-
<b>TOTAL</b>	<b><u>28,277</u></b>	<b><u>38,439</u></b>	<b><u>60,000</u></b>
<b>82100 PRINCIPAL ON DEBT</b>			
612 Principal on Other Loans	-	24,885	100,000
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>24,885</u></b>	<b><u>100,000</u></b>
<b>OPERATING TRANSFERS</b>			
99100 Operating Transfers			
590 Transfers to Other Funds	1,266,000	200,000	-
<b>TOTAL</b>	<b><u>1,266,000</u></b>	<b><u>200,000</u></b>	<b><u>-</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>49,981,892</u></b>	<b><u>48,635,704</u></b>	<b><u>52,304,564</u></b>
<b>FUND BALANCE/RESTRICTIONS</b>			
34240 Prepaid Items	-	1,969	1,969
34290 Reserved For Other Local Education-DIR	373,760		
34379 Reserved For Career Ladder Ext	1,161	-	-
34380 Reserved For Career Ladder Program	1,235	-	-
34555 Restricted for Education-EXTC	-	20,552	20,552
34560 Restricted for Instruction-CL	-	1,023	1,023
34660 Committed for Instruction	-	813,760	813,760
34675 Committed for Capital Outlay	934,000	934,000	934,000
34760 Assigned for Instruction-DRIVE	24,636	28,801	28,801
34790 Assigned for Other Purposes-ERI	696,597	693,128	693,128
34790 Assigned for Other Purposes-LEAVE	138,810	126,332	126,332
<b>TOTAL</b>	<b><u>2,170,199</u></b>	<b><u>2,619,565</u></b>	<b><u>2,619,565</u></b>
Adjustments/Deleted Purchase Orders	810,620	183,603	-
<b>39000 END. UNASSIGNED FUND BALANCE</b>	<b><u>6,676,743</u></b>	<b><u>7,320,137</u></b>	<b><u>3,556,709</u></b>

# *School Federal Projects 142*

*This fund supports the operation of federally funded programs relating to Roane County Schools. Each of the grants has an individual sub fund to maintain the integrity of the funds and ensure they are being spent according to the requirements laid out from the Federal Government. There is no property tax associated with this fund it contains only federal money.*

**SCHOOL FEDERAL PROJECTS FUND**  
**Fund 142 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>TITLE 1-A</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47141 ESEA Title I	<u>1,681,047</u>	<u>1,695,974</u>	<u>1,650,000</u>
<b>FUND BALANCE/RESTRICTIONS</b>			
34410 Reserved For Title 1	<u>4,837</u>	<u>67,274</u>	<u>0</u>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>1,685,884</u></b>	<b><u>1,763,248</u></b>	<b><u>1,650,000</u></b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116-101 Teachers	772,449	779,768	658,930
163-101 Educational Assistants	279,429	264,354	274,983
195-101 Certified Substitutes	635	512	2,800
198-101 Non-Certified Substitutes	11,860	17,847	17,500
201-101 Social Security	60,042	59,019	59,161
204-101 State Retirement	89,769	89,547	85,502
206-101 Life Insurance	2,422	1,326	1,287
207-101 Medical Insurance	202,040	221,410	202,543
208-101 Dental Insurance	8,075	7,600	8,250
212-101 Medicare	14,807	14,595	13,836
299-101 Other Fringe Benefits	7,350	7,975	8,950
399-101 Other Contracted Services	-	30,003	30,000
429-101 Instructional Supplies	9,085	24,104	22,500
722-101 Regular Instructional Equipment	-	35,996	41,500
<b>TOTAL</b>	<b><u>1,457,963</u></b>	<b><u>1,554,055</u></b>	<b><u>1,427,742</u></b>
<b>72130 OTHER STUDENT SUPPORT</b>			
599-101 Other Charges	<u>8,688</u>	<u>15,155</u>	<u>20,000</u>
<b>TOTAL</b>	<b><u>8,688</u></b>	<b><u>15,155</u></b>	<b><u>20,000</u></b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>			
105-101 Supervisor/Director	48,382	50,085	51,162
161-101 Secretary(s)	15,934	18,401	19,051
196-101 In-Service Training	1,750	3,000	5,000
201-101 Social Security	4,096	4,432	4,663

**SCHOOL FEDERAL PROJECTS FUND**  
**Fund 142 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>TITLE 1-A</b>			
<b>EXPENDITURES</b>			
<b>72210 REGULAR INSTRUCTION PROGRAM CON'T</b>			
204-101 State Retirement	5,979	6,470	6,728
206-101 Life Insurance	79	47	47
207-101 Medical Insurance	6,087	6,351	6,614
208-101 Dental Insurance	300	300	300
212-101 Medicare	958	1,037	1,091
355-101 Travel	273	376	2,000
499-101 Other Supplies & Materials	323	8,384	12,500
524-101 In Service/Staff Development	30,731	80,745	80,410
790-101 Other Equipment	11,318	198	2,000
<b>TOTAL</b>	<b><u>126,210</u></b>	<b><u>179,825</u></b>	<b><u>191,566</u></b>
<b>99100 OPERATING TRANSFERS</b>			
504-101 Indirect Cost	23,573	14,212	10,692
<b>TOTAL</b>	<b><u>23,573</u></b>	<b><u>14,212</u></b>	<b><u>10,692</u></b>
<b>TOTAL</b>	<b><u>1,616,434</u></b>	<b><u>1,763,248</u></b>	<b><u>1,650,000</u></b>
Adjustments/Deleted Purchase Orders	<u>2,176</u>	<u>-</u>	<u>-</u>
<b>UNASSIGNED FUND BALANCE</b>	<b><u>67,274</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

**SCHOOL FEDERAL PROJECTS FUND**  
**Fund 142 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>TITLE II-A</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47189 Eisenhower Prof. Dvlp't State Grants	<u>415,108</u>	<u>317,233</u>	<u>354,000</u>
<b>RESTRICTED FOR EDUCATION</b>			
	<u>-</u>	<u>-</u>	<u>(0)</u>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>415,108</u></b>	<b><u>317,233</u></b>	<b><u>354,000</u></b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116-201 Teachers	277,197	214,375	250,842
195-201 Certified Substitutes	170	69	-
198-201 Non-Certified Substitutes	5,290	2,238	-
201-201 Social Security	16,402	12,732	15,552
204-201 State Retirement	25,086	19,401	22,275
206-201 Life Insurance	462	195	195
207-201 Medical Insurance	61,438	40,544	41,512
208-201 Dental Insurance	1,750	1,250	1,250
212-201 Medicare	3,836	2,966	3,637
299-201 Other Fringe Benefits	<u>2,900</u>	<u>2,350</u>	<u>2,500</u>
<b>TOTAL</b>	<b><u>394,531</u></b>	<b><u>296,120</u></b>	<b><u>337,763</u></b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>			
196-201 In-Service Training	1,600	-	-
201-201 Social Security	99	-	-
204-201 State Retirement	145	-	-
212-201 Medicare	23	-	-
524-201 In Service/Staff Development	<u>18,710</u>	<u>12,493</u>	<u>16,237</u>
<b>TOTAL</b>	<b><u>20,577</u></b>	<b><u>12,493</u></b>	<b><u>16,237</u></b>
<b>Adjustments/Purchase Orders</b>	<u>-</u>	<b><u>8,620</u></b>	<u>-</u>
<b>RESTRICTED FOR EDUCATION</b>	<u>-</u>	<b><u>(0)</u></b>	<u>(0)</u>

**SCHOOL FEDERAL PROJECTS FUND**  
**Fund 142 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>RACE TO THE TOP</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47311 Race To The Top	232,431	427,849	573,369
<b>TOTAL</b>	<b>232,431</b>	<b>427,849</b>	<b>573,369</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116-581 Teachers	2,400	235,785	300,291
198-581 Non-Certified Substitutes	-	-	-
201-581 Social Security	149	7,862	18,618
204-581 State Retirement	217	11,611	26,666
206-581 Life Insurance	-	74	156
207-581 Medical Insurance	-	5,747	35,363
208-581 Dental Insurance	-	250	1,000
212-581 Medicare	35	3,397	4,354
299-581 Other Fringe Benefits	-	950	2,000
429-581 Instructional Supplies	15	37,444	25,000
722-581 Regular Instructional Equipment	139,232	-	-
<b>TOTAL</b>	<b>142,048</b>	<b>303,120</b>	<b>413,448</b>
<b>72130 OTHER STUDENT SUPPORT</b>			
599-581 Other Charges	844	2,739	3,000
<b>72210 REGULAR INSTRUCTION PROGRAM</b>			
196-581 In-Service Training	8,330	27,305	30,000
201-581 Social Security	510	1,692	1,860
204-581 State Retirement	687	2,408	2,664
212-581 Medicare	121	396	435
355-581 Travel	-	-	-
399-581 Other Contracted Services	59,132	55,090	70,000
499-581 Other Supplies and Materials	-	-	646
524-581 In Service/Staff Development	19,355	31,543	47,500
<b>TOTAL</b>	<b>88,135</b>	<b>118,433</b>	<b>153,105</b>
<b>99100 OPERATING TRANSFERS</b>			
504-581 Indirect Cost	1,404	3,522	3,816
<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>35</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**  
**Fund 142 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>TITLE VI</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47148 Rural Education	121,849	138,698	160,000
<b>TOTAL</b>	<b>121,849</b>	<b>138,698</b>	<b>160,000</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116-601 Teachers	46,745	58,828	61,123
198-601 Non-Certified Substitutes	585	-	-
201-601 Social Security	2,857	3,621	3,790
204-601 State Retirement	4,230	5,324	5,428
206-601 Life Insurance	66	39	39
207-601 Medical Insurance	3,331	-	-
208-601 Dental Insurance	125	250	250
212-601 Medicare	668	847	886
299-601 Other Fringe Benefits	-	500	500
399-601 Other Contracted Services	-	34,018	30,000
429-601 Instructional Supplies	1,071	-	1,500
722-601 Regular Instructional Equipment	2,775	-	-
<b>TOTAL</b>	<b>62,453</b>	<b>103,428</b>	<b>103,516</b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>			
399-601 Other Contracted Services	21,645	-	-
499-601 Other Supplies & Materials	-	16	5,000
524-601 In Service/Staff Development	22,373	35,254	51,484
790-601 Other Equipment	12,541	-	-
<b>TOTAL</b>	<b>56,559</b>	<b>35,270</b>	<b>56,484</b>
Adjustments/ Purchase Orders	2,837	-	-
<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>(0)</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**  
**Fund 142 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>CARL PERKINS</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47131 Vocational Program Improvement	124,269	108,331	111,384
<b>TOTAL</b>	<b>124,269</b>	<b>108,331</b>	<b>111,384</b>
<b>EXPENDITURES</b>			
<b>71300 VOCATIONAL EDUCATION</b>			
730-801 Vocational Instructional Equipment	60,229	45,132	55,000
<b>TOTAL</b>	<b>60,229</b>	<b>45,132</b>	<b>55,000</b>
<b>72130 OTHER STUDENT SUPPORT</b>			
123-801 Guidance Personnel	19,108	19,764	-
201-801 Social Security	1,185	1,225	-
212-801 Employer Medicare	277	287	-
355-801 Travel	34,062	27,392	24,104
399-801 Other Contracted Services	8,791	10,478	11,800
<b>TOTAL</b>	<b>63,423</b>	<b>59,146</b>	<b>35,904</b>
<b>72230 VOCATIONAL EDUCATION PROGRAM</b>			
161-801 Secretary(s)	-	-	12,824
201-801 Social Security	-	-	795
204-801 State Retirement	-	-	1,172
206-801 Life Insurance	-	-	20
207-801 Medical Insurance	-	-	3,089
208-801 Dental Insurance	-	-	13
212-801 Employer Medicare	-	-	186
524-801 In-service/Staff Development	617	4,053	2,381
<b>TOTAL</b>	<b>617</b>	<b>4,053</b>	<b>20,480</b>
<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>0</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**  
**Fund 142 -- Fiscal Year Ending June 30, 2013**

		<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>IDEA PART B</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47143	Special Education-Grants to States	1,506,479	1,659,081	1,812,000
	<b>TOTAL</b>	<b>1,506,479</b>	<b>1,659,081</b>	<b>1,812,000</b>
	<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>2,063</b>	<b>1</b>
	<b>AVAILABLE FUNDS</b>	<b>1,506,479</b>	<b>1,661,144</b>	<b>1,812,001</b>
<b>EXPENDITURES</b>				
<b>71200 SPECIAL EDUCATION PROGRAM</b>				
116-901	Teachers	5,070	4,388	7,500
163-901	Educational Assistants	295,288	295,868	301,249
201-901	Social Security	18,055	17,760	19,142
204-901	State Retirement	26,984	27,009	28,200
206-901	Life Insurance	1,142	691	702
207-901	Medical Insurance	75,486	90,818	95,474
208-901	Dental Insurance	3,950	3,950	4,500
212-901	Medicare	4,222	4,155	4,477
299-901	Other Fringe Benefits	-	2,825	3,000
311-901	Contracts with other Agencies	10,861	11,032	15,000
312-901	Contracts with other Agencies	217,087	370,581	360,000
399-901	Other contracted services	66,105	257,048	300,000
429-901	Instructional Supplies	13,661	14,102	15,000
449-901	Textbooks	4,383	8,508	-
499-901	Other Supplies	9,583	-	11,871
599-901	Other Charges	-	-	100
725-901	Special Education	32,570	23,076	25,000
	<b>TOTAL</b>	<b>784,447</b>	<b>1,131,810</b>	<b>1,191,215</b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>				
161-901	Secretary(s)	35,948	38,438	39,818
162-901	Clerical Personnel	79,142	81,291	83,593
189-901	Other Salaries & Wages	252,652	210,488	255,000
196-901	In-Service Training	4,350	-	-
201-901	Social Security	22,046	19,329	23,461
204-901	State Retirement	29,483	28,121	34,266

**SCHOOL FEDERAL PROJECTS FUND**  
**Fund 142 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>IDEA PART B</b>			
<b>EXPENDITURES</b>			
<b>72220 SPECIAL EDUCATION PROGRAM CON'T</b>			
206-901 Life Insurance	1,445	842	975
207-901 Medical Insurance	102,431	90,665	104,992
208-901 Dental Insurance	4,625	4,750	6,250
212-901 Medicare	5,178	4,520	5,487
299-901 Other Fringe Benefits	-	1,000	1,000
355-901 Travel	2,290	1,554	2,500
499-901 Other Supplies & Materials	24,555	8,202	19,000
524-901 In Service/Staff Development	21,393	16,635	25,000
599-901 Other Charges	-	-	100
790-901 Other Equipment	5,873	3,903	7,500
<b>TOTAL</b>	<b>591,411</b>	<b>509,738</b>	<b>608,942</b>
<b>99100 OPERATING TRANSFERS</b>			
504-901 Indirect Cost	19,690	13,451	11,843
<b>TOTAL</b>	<b>19,690</b>	<b>13,451</b>	<b>11,843</b>
Adjustments/Purchase Orders	108,868	6,144	
<b>RESTRICTED FOR EDUCATION</b>	<b>2,063</b>	<b>1</b>	<b>1</b>

**SCHOOL FEDERAL PROJECTS FUND**  
**Fund 142 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>IDEA PRESCHOOL</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47145 Special Education Preschool Grants	61,779	85,149	101,000
<b>TOTAL</b>	<b>61,779</b>	<b>85,149</b>	<b>101,000</b>
<b>EXPENDITURES</b>			
<b>71200 SPECIAL EDUCATION PROGRAM</b>			
163-911 Educational Assistants	13,554	13,874	14,364
201-911 Social Security	803	666	891
204-911 State Retirement	1,227	1,256	1,313
206-911 Life Insurance	59	39	39
207-911 Medical Insurance	8,624	11,896	12,754
208-911 Dental Insurance	200	250	250
212-911 Medicare	188	156	208
299-911 Other Fringe Benefits	-	250	250
399-911 Other contracted services	16,815	19,050	25,000
429-911 Instructional Supplies	-	10,728	12,500
499-911 Other Supplies	675	10,480	12,892
725-911 Special Education	19,013	15,936	20,000
<b>TOTAL</b>	<b>61,158</b>	<b>84,580</b>	<b>100,461</b>
<b>99100 OPERATING TRANSFERS</b>			
504-911 Indirect Cost	623	570	539
<b>TOTAL</b>	<b>623</b>	<b>570</b>	<b>539</b>
<b>RESTRICTED FOR EDUCATION</b>	<b>(2)</b>	<b>(0)</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**  
**Fund 142 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>TITLE I PART A IMPRV ACDMC ACHVMT, ARRA</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47141 ESEA Title I	362,178	-	-
<b>TOTAL</b>	<b>362,178</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116-10S Teachers	14,270	-	-
201-10S Social Security	885	-	-
204-10S State Retirement	1,291	-	-
212-10S Medicare	207	-	-
399-10S Other Contracted Services	32,859	-	-
429-10S Instructional Supplies	57,303	-	-
722-10S Regular Instructional Equipment	104,358	-	-
<b>TOTAL</b>	<b>211,173</b>	<b>-</b>	<b>-</b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>			
196-10S In-Service Training	9,750	-	-
201-10S Social Security	597	-	-
204-10S State Retirement	878	-	-
212-10S Medicare	140	-	-
308-10S Consultants	7,200	-	-
499-10S Other Supplies & Materials	37,621	-	-
524-10S In Service/Staff Development	76,348	-	-
<b>TOTAL</b>	<b>132,534</b>	<b>-</b>	<b>-</b>
<b>72130 OTHER STUDENT SUPPORT</b>			
599-10S Other Charges	11,000	-	-
<b>TOTAL</b>	<b>11,000</b>	<b>-</b>	<b>-</b>
<b>99100 OPERATING TRANSFERS</b>			
504-10S Indirect Cost	2,754	-	-
<b>TOTAL</b>	<b>2,754</b>	<b>-</b>	<b>-</b>
Adjustments/Deleted Purchase Orders	<b>4,717</b>	<b>-</b>	<b>-</b>
<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**  
**Fund 142 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>TITLE II-D</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47189 Eisenhower Prof. Dvlp't State Grants	21,529	-	-
47590 Other Federal Through State	-	3,941	-
<b>TOTAL</b>	<b>21,529</b>	<b>3,941</b>	<b>-</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
722-231 Regular Instructional Equipment	15,926	3,941	-
<b>TOTAL</b>	<b>15,926</b>	<b>3,941</b>	<b>-</b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>			
524-231 In Service/Staff Development	5,603	-	-
<b>TOTAL</b>	<b>5,603</b>	<b>-</b>	<b>-</b>
<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TITLE II PART D, TECHNOLOGY, ARRA</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47590 Other Federal Through State	-	1,913	-
47189 Eisenhower Prof. Dvlp't State Grants	5,108	-	-
<b>TOTAL</b>	<b>5,108</b>	<b>1,913</b>	<b>-</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
722-23S Regular Instructional Equipment	5,108	1,913	-
<b>TOTAL</b>	<b>5,108</b>	<b>1,913</b>	<b>-</b>
<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**  
**Fund 142 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>TITLE IV</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47147 Safe & Drug Free Sch-St Grants	1,308	-	-
<b>TOTAL</b>	<b>1,308</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>			
<b>72130 OTHER STUDENT SUPPORT</b>			
499-411 Other Supplies & Materials	1,308	-	-
<b>TOTAL</b>	<b>1,308</b>	<b>-</b>	<b>-</b>
<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RACE TO THE TOP-FOCUS</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47311 First to the Top-ARRA	-	4,765	-
<b>TOTAL</b>	<b>-</b>	<b>4,765</b>	<b>-</b>
<b>EXPENDITURES</b>			
<b>72210 REGULAR INSTRUCTION PROGRAM</b>			
524-541 In Service/Staff Development	-	4,765	-
<b>TOTAL</b>	<b>-</b>	<b>4,765</b>	<b>-</b>
<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>(0)</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**  
**Fund 142 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EDUCATION JOBS PROGRAM</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47590 Other Federal Through State	117,083	1,423,090	-
<b>TOTAL</b>	<b>117,083</b>	<b>1,423,090</b>	<b>-</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116-551 Teachers	84,608	894,108	
163-551 Educational Assistants	-	152,250	-
201-551 Social Security	5,116	63,108	-
204-551 State Retirement	7,657	94,695	-
206-551 Life Insurance	46	1,162	-
207-551 Medical Insurance	18,336	189,420	-
208-551 Dental Insurance	125	3,913	-
212-551 Medicare	1,196	14,759	-
299-551 Other Fringe Benefits	-	9,675	-
<b>TOTAL</b>	<b>117,084</b>	<b>1,423,090</b>	<b>-</b>
<b>RESTRICTED FOR EDUCATION</b>	<b>(1)</b>	<b>-</b>	<b>-</b>
<b>IDEA DISCRETIONARY</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47143 Special Education-Grants to States	-	47,664	-
<b>TOTAL</b>	<b>-</b>	<b>47,664</b>	<b>-</b>
<b>EXPENDITURES</b>			
<b>71200 SPECIAL EDUCATION PROGRAM</b>			
116-890 Teachers	-	45,863	-
201-890 Social Security	-	-	-
212-890 Medicare	-	665	-
429-890 Instructional Supplies	-	1,136	-
<b>TOTAL</b>	<b>-</b>	<b>47,664</b>	<b>-</b>
<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**  
**Fund 142 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>IDEA, PART B, ARRA</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
7143-90S Special Education-Grants to States	554,665	-	-
<b>TOTAL</b>	<b>554,665</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>			
<b>71200 SPECIAL EDUCATION PROGRAM</b>			
116-90S Teachers	130,535	-	-
201-90S Social Security	4,047	-	-
212-90S Medicare	1,893	-	-
312-90S Contracts with other Agencies	150,000	-	-
399-90S Other contracted services	205,893	-	-
429-90S Instructional Supplies	5,014	-	-
499-90S Other Supplies	7,444	-	-
725-90S Special Education	39,237	-	-
<b>TOTAL</b>	<b>544,063</b>	<b>-</b>	<b>-</b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>			
524-90S In Service/Staff Development	4,995	-	-
<b>TOTAL</b>	<b>4,995</b>	<b>-</b>	<b>-</b>
<b>99100 OPERATING TRANSFERS</b>			
504-90S Indirect Cost	5,608	-	-
<b>TOTAL</b>	<b>5,608</b>	<b>-</b>	<b>-</b>
<b>RESTRICTED FOR EDUCATION</b>	<b>(1)</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**  
**Fund 142 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>IDEA PRESCHOOL, ARRA</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47145 Special Education Preschool Grants	17,057	-	-
<b>TOTAL</b>	<b>17,057</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>			
<b>71200 SPECIAL EDUCATION PROGRAM</b>			
429-91S Instructional Supplies	7,286	-	-
499-91S Other Supplies	3,213	-	-
725-91S Special Education	6,442	-	-
<b>TOTAL</b>	<b>16,941</b>	<b>-</b>	<b>-</b>
<b>99100 OPERATING TRANSFERS</b>			
504-91S Indirect Cost	115	-	-
<b>TOTAL</b>	<b>115</b>	<b>-</b>	<b>-</b>
<b>RESTRICTED FOR EDUCATION</b>	<b>1</b>	<b>-</b>	<b>-</b>

# *School Cafeteria*

*143*

*This fund supports the operation of all School Cafeterias. This fund is self-supporting without any tax money associated with it.*

# SCHOOL CAFETERIA FUND

Fund 143 -- Fiscal Year Ending June 30, 2013

	Unaudited Actual 2010-2011	Unaudited Actual 2011-2012	Budget 2012-2013
<b>REVENUE</b>			
<b>CHARGES FOR CURRENT SERVICES</b>			
43521 Lunch Payments - Children	737,023	708,769	750,000
43522 Lunch Payments - Adults	73,660	64,661	70,000
43523 Income from Breakfast	121,576	107,005	100,000
43525 A La Carte Sales	332,476	317,127	320,000
43990 Other Charges - Services	7,862	12,554	10,000
<b>TOTAL</b>	<b><u>1,272,597</u></b>	<b><u>1,210,117</u></b>	<b><u>1,250,000</u></b>
<b>RECURRING ITEMS</b>			
44110 Interest Earned	3,010	2,216	2,000
44145 Sale of Recycled Materials	298	-	-
44530 Sale of Equipment	18,501	1,690	2,000
<b>TOTAL</b>	<b><u>21,809</u></b>	<b><u>3,906</u></b>	<b><u>4,000</u></b>
<b>OTHER LOCAL REVENUE</b>			
44990 Other Local Revenue	-	2,700	-
<b>TOTAL</b>	<b><u>21,809</u></b>	<b><u>6,606</u></b>	<b><u>4,000</u></b>
<b>STATE OF TENNESSEE</b>			
46520 School Food Service	40,070	37,963	38,000
<b>TOTAL</b>	<b><u>40,070</u></b>	<b><u>37,963</u></b>	<b><u>38,000</u></b>
<b>FED FUNDS THROUGH STATE</b>			
47111 USDA School Lunch	1,533,023	1,627,280	1,650,000
47112 USDA Commodity	-	168,607	250,000
47113 Breakfast	589,042	612,181	600,000
47114 USDA- Other	42,312	41,115	45,000
<b>TOTAL</b>	<b><u>2,164,377</u></b>	<b><u>2,449,183</u></b>	<b><u>2,545,000</u></b>
<b>TOTAL REVENUES</b>	<b><u>3,498,853</u></b>	<b><u>3,703,868</u></b>	<b><u>3,837,000</u></b>
<b>FUND BALANCE/RESERVES</b>			
34570 Rest. for Op, of Non-Instructional Svcs	1,199,396	1,179,964	1,011,441
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>4,698,249</u></b>	<b><u>4,883,832</u></b>	<b><u>4,848,441</u></b>

**SCHOOL CAFETERIA FUND**

**Fund 143 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>73100 FOOD SERVICE</b>			
105 Supervisor	62,879	66,637	67,970
119 Accountants/Bookkeepers	38,272	39,623	41,022
162 Clerical Personnel	36,815	36,301	68,623
165 Cafeteria Personnel	1,131,410	1,180,933	1,201,500
201 Social Security	77,754	79,132	85,505
204 State Retirement	78,548	84,030	83,439
206 Life Insurance	3,233	2,067	2,301
207 Medical Insurance	271,534	273,846	297,180
208 Dental Insurance	11,150	11,425	14,750
210 Unemployment Compensation	1,229	44	1,500
212 Medicare	18,184	18,507	19,997
299 Other Fringe Benefits	-	4,950	4,950
336 Maintenance/Repair/Equipment	31,940	29,570	40,000
347 Pest Control	7,695	6,755	10,000
354 Transportation - Other than Students	22,659	14,576	25,000
355 Travel	3,405	1,453	5,000
359 Disposal Fees	22,186	20,805	25,000
361 Permits	1,360	1,280	1,500
399 Other Contracted Services	12,172	12,833	20,000
421 Food Preparation Supplies	103,291	112,984	115,000
422 Food Supplies	1,337,793	1,452,799	1,575,000
469 USDA- Commodity	-	168,607	250,000
499 Other Supplies and Materials	7,926	6,735	10,000
513 Workman's Comp. Insurance	58,300	58,300	40,000
524 In-Service/Staff Development	6,191	13,811	10,000
599 Other Charges	661	844	1,500
710 Food Service Equipment	60,857	120,718	50,000
710 Food Service Equipment-Cap	14,488	-	-
<b>TOTAL</b>	<b><u>3,421,932</u></b>	<b><u>3,819,563</u></b>	<b><u>4,066,737</u></b>
Adjustments/ Purchase Orders	<u>96,353</u>	<u>52,828</u>	<u>-</u>
<b>34570 REST. FOR OP. OF NON-INSTRUCT. SVCS</b>	<b><u>1,179,964</u></b>	<b><u>1,011,441</u></b>	<b><u>781,704</u></b>

# *School Transportation*

*144*

*This fund supports transportation services for county students including the purchasing of school buses. This fund is supported with revenue from the State of Tennessee through the BEP as well as through local property tax which is a countywide tax.*

**TRANSPORTATION FUND**

**Fund 144 -- Fiscal Year Ending June 30, 2013**

<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
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**REVENUE**

**COUNTY PROPERTY TAXES**

40210	Local Option Sales Tax	<u>1,500,000</u>	<u>1,650,000</u>	<u>1,800,000</u>
	<b>TOTAL</b>	<b><u>1,500,000</u></b>	<b><u>1,650,000</u></b>	<b><u>1,800,000</u></b>

**EDUCATION CHARGES**

43570	Receipts from Individual Schools	<u>82,274</u>	<u>92,418</u>	<u>80,000</u>
	<b>TOTAL</b>	<b><u>82,274</u></b>	<b><u>92,418</u></b>	<b><u>80,000</u></b>

**RECURRING ITEMS**

44110	Interest Earned	3,153	1,978	2,000
44530	Sale of Equipment	-	36,445	10,000
44560	Damages Recovered from Individuals	<u>87</u>	<u>74</u>	<u>500</u>
	<b>TOTAL</b>	<b><u>3,240</u></b>	<b><u>38,497</u></b>	<b><u>12,500</u></b>

**STATE OF TENNESSEE**

46511	Basic Education Program	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
	<b>TOTAL</b>	<b><u>250,000</u></b>	<b><u>250,000</u></b>	<b><u>250,000</u></b>

**NOTE PROCEEDS**

49200	Note Proceeds	151,200	-	-
49700	Insurance Recovery	94,616	9,812	-
49800	Transfers In	<u>-</u>	<u>495,095</u>	<u>408,000</u>
	<b>TOTAL</b>	<b><u>245,816</u></b>	<b><u>504,907</u></b>	<b><u>408,000</u></b>

**TOTAL REVENUE**

<b><u>2,081,330</u></b>	<b><u>2,535,822</u></b>	<b><u>2,550,500</u></b>
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**RESTRICTIONS**

34330	Reserved for Other Capital Outlay	42,632	-	-
34665	Committed for Support Service	<u>579,595</u>	<u>395,338</u>	<u>349,255</u>
	<b>TOTAL</b>	<b><u>622,227</u></b>	<b><u>395,338</u></b>	<b><u>349,255</u></b>

**TOTAL AVAILABLE FUNDS**

<b><u>2,703,557</u></b>	<b><u>2,931,160</u></b>	<b><u>2,899,755</u></b>
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# *Extended School Program 146*

*This fund supports activities related to before and after school care as well as summer programs. This fund is supported by user fees as well as by the State of Tennessee. There is no property tax associated with this fund.*

**EXTENDED SCHOOL PROGRAM FUND**

**Fund 146 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>REVENUE</b>			
<b>EDUCATION CHARGES</b>			
43581 Community Service Fees - Children	<u>199,498</u>	<u>187,956</u>	<u>195,000</u>
<b>TOTAL</b>	<b><u>199,498</u></b>	<b><u>187,956</u></b>	<b><u>195,000</u></b>
<b>STATE OF TENNESSEE</b>			
46110 Juvenile Services Program	35,799	41,472	35,000
46520 School Food Service	<u>16,526</u>	<u>24,016</u>	<u>20,000</u>
<b>TOTAL</b>	<b><u>52,325</u></b>	<b><u>65,489</u></b>	<b><u>55,000</u></b>
<b>TOTAL REVENUE</b>	<b><u>251,823</u></b>	<b><u>253,445</u></b>	<b><u>250,000</u></b>
<b>RESTRICTIONS</b>			
34570 RESTRICTED FOR OP. OF NON-INST SVCS.	<u>94,222</u>	<u>71,763</u>	<u>73,176</u>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>346,045</u></b>	<b><u>325,208</u></b>	<b><u>323,176</u></b>
<b>EXPENDITURES</b>			
<b>73300 COMMUNITY SERVICES</b>			
189 Other Salaries & Wages	182,985	169,355	188,700
201 Social Security	10,747	9,953	11,699
204 State Retirement	12,011	10,341	3,200
206 Life Insurance	396	229	39
207 Medical Insurance	32,974	30,810	9,669
208 Dental Insurance	1,500	1,425	250
212 Medicare	2,513	2,328	2,737
299 Other Fringe Benefits	-	750	250
355 Travel	1,889	2,867	2,500
399 Other Contracted Services	-	-	4,050
422 Food Supplies	15,613	12,616	18,000
499 Other Supplies & Materials	5,423	6,245	6,889
524 In-Service Training	320	320	1,000
599 Other Charges	<u>4,111</u>	<u>4,793</u>	<u>5,000</u>
<b>TOTAL</b>	<b><u>270,482</u></b>	<b><u>252,032</u></b>	<b><u>253,983</u></b>
Adjustments/Deleted Purchase Orders	<u>3,800</u>	<u>-</u>	<u>-</u>
<b>34570 RESTRICTED FOR OP. OF NON-INST SVCS.</b>	<b><u>71,763</u></b>	<b><u>73,176</u></b>	<b><u>69,193</u></b>

# *General Debt Service 151*

*This fund is used to pay general debt obligations of the county including principal and interest. The property tax associated with this fund is a countywide tax.*

**GENERAL DEBT SERVICE FUND**

**Fund 151 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Taxes	1,145,685	1,690,109	1,200,000
40120 Trustee's Collection - Prior Years	58,285	49,496	55,000
40125 Trustee's Collection - Prior Years	1	2	-
40130 Clerk and Master's Prior Years	31,023	52,050	30,000
40140 Interest and Penalty	9,899	10,108	8,300
40150 Pick Up Taxes	325	981	1,000
40163 Payments in Lieu of Taxes - DOE	891,603	918,056	910,000
<b>TOTAL</b>	<b><u>2,136,821</u></b>	<b><u>2,720,802</u></b>	<b><u>2,204,300</u></b>
<b>OTHER LOCAL REVENUES</b>			
44110 Investment Income	35,588	33,327	35,000
44540 Sale of Property	9,850	567,500	5,000
<b>TOTAL</b>	<b><u>45,438</u></b>	<b><u>600,827</u></b>	<b><u>40,000</u></b>
<b>OTHER SOURCES (NON-REVENUE)</b>			
49800 Operating Transfers - EQUIP	29,677	33,425	37,675
49800 Operating Transfers HWY10	155,524	149,344	130,894
49800 Operating Transfers - RDD02	35,327	35,328	35,327
49800 Operating Transfers - WEB	15,422	-	-
<b>TOTAL</b>	<b><u>235,950</u></b>	<b><u>218,097</u></b>	<b><u>203,896</u></b>
<b>TOTAL REVENUES</b>	<b><u>2,418,209</u></b>	<b><u>3,539,726</u></b>	<b><u>2,448,196</u></b>
<b>RESTRICTIONS</b>			
35110 Designated For Purpose 1	300,000	-	-
34580 Restricted for Debt Service	4,020,399	3,201,260	3,548,949
<b>TOTAL</b>	<b><u>4,320,399</u></b>	<b><u>3,201,260</u></b>	<b><u>3,548,949</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>6,738,608</u></b>	<b><u>6,740,986</u></b>	<b><u>5,997,145</u></b>

**GENERAL DEBT SERVICE FUND**

**Fund 151 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>82110 GENERAL GOVERNMENT</b>			
601 Principal on Bonds - 2008B	100,000	100,000	100,000
601 Principal on Bonds - 2009A	1,000,000	1,050,000	550,000
601 Principal on Bonds - 2010A	165,000	260,000	770,000
601 Principal on Bonds - B3A04	150,000	150,000	225,000
601 Principal on Bonds- RDD02	8,796	9,223	9,650
<b>TOTAL</b>	<b><u>1,423,796</u></b>	<b><u>1,569,223</u></b>	<b><u>1,654,650</u></b>
<b>82120 HIGHWAYS &amp; STREETS</b>			
601 Principal on Bonds - HWY10	115,000	115,000	100,000
<b>TOTAL</b>	<b><u>115,000</u></b>	<b><u>115,000</u></b>	<b><u>100,000</u></b>
<b>82130 EDUCATION</b>			
602 Principal on Notes	160,000	-	-
<b>TOTAL</b>	<b><u>160,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>82210 GENERAL GOVERNMENT</b>			
603 Interest on Bonds - 2008A	453,525	453,525	453,525
603 Interest on Bonds - 2008B	310,488	306,988	303,488
603 Interest on Bonds - 2009A	239,400	219,400	198,400
603 Interest on Bonds - 2010A	193,108	175,150	167,350
603 Interest on Bonds - B3A04	81,563	73,824	65,813
603 Interest on Bonds - RDD02	26,544	26,117	25,676
603 Interest on Bonds - TRI	103,350	103,343	103,350
603 Interest on Bonds - TRI10	34,059	35,437	35,438
<b>TOTAL</b>	<b><u>1,442,037</u></b>	<b><u>1,393,783</u></b>	<b><u>1,353,040</u></b>
<b>82220 HIGHWAY &amp; STREETS</b>			
603 Interest on Bonds - HWY10	40,523	34,344	30,894
<b>TOTAL</b>	<b><u>40,523</u></b>	<b><u>34,344</u></b>	<b><u>30,894</u></b>
<b>82230 EDUCATION</b>			
604 Interest on Notes	22	-	-
<b>TOTAL</b>	<b><u>22</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**GENERAL DEBT SERVICE FUND**

**Fund 151 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>82310 GENERAL GOVERNMENT</b>			
312 Contract w/Private Agencies	4,060	6,665	52,000
510 Trustee's Commission	26,229	54,840	46,000
699 Other Debt Service - PEAAT	23,541	23,541	25,681
<b>TOTAL</b>	<b><u>53,830</u></b>	<b><u>85,047</u></b>	<b><u>123,681</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>3,235,208</u></b>	<b><u>3,197,396</u></b>	<b><u>3,262,265</u></b>
<b>99100 TRANSFERS OUT</b>			
590 Transfers Out-F101	300,000	-	-
<b>TOTAL</b>	<b><u>300,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL GEN. GOV'T DEBT SVCS &amp; TRANS.</b>	<b><u>3,535,208</u></b>	<b><u>3,197,396</u></b>	<b><u>3,262,265</u></b>
Adjustments/Deleted Purchase Orders	2,140	(5,359)	-
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b><u>3,201,260</u></b>	<b><u>3,548,949</u></b>	<b><u>2,734,880</u></b>

# *Rural Debt Service 152*

*This fund is used to pay education debt incurred prior to 2002 and the merger of Harriman City Schools. This fund is supported solely through property tax on all residents except those in Harriman and Oak Ridge. At the time these debts were incurred these city residents did not receive the proceeds through the improvements that were made to the County Schools, as they had their own city school systems at the time.*

**EDUCATION DEBT SERVICE FUND****Fund 152 -- Fiscal Year Ending June 30, 2013****Unaudited  
Actual  
2010-2011****Unaudited  
Actual  
2011-2012****Budget  
2012-2013****REVENUE****COUNTY PROPERTY TAXES**

40110	Current Property Taxes	1,523,540	1,326,706	1,316,000
40120	Trustee's Collection - Prior Years	69,294	53,957	64,300
40125	Trustee's Collection - Prior Years	2	4	-
40130	Clerk and Master's Prior Years	56,004	84,349	60,000
40140	Interest and Penalty	12,007	9,947	10,000
40150	Pick Up Taxes	511	997	100
40350	Interstate Communication	2,115	1,991	2,000
	<b>TOTAL</b>	<b><u>1,663,473</u></b>	<b><u>1,477,951</u></b>	<b><u>1,452,400</u></b>

**OTHER LOCAL REVENUES**

44110	Investment Income	<u>7,646</u>	<u>6,530</u>	<u>7,000</u>
	<b>TOTAL</b>	<b><u>7,646</u></b>	<b><u>6,530</u></b>	<b><u>7,000</u></b>

**TOTAL REVENUE****1,671,119      1,484,481      1,459,400**

34580	RESTRICTED FOR DEBT SERVICE	<u>2,606,760</u>	<u>2,499,201</u>	<u>2,216,159</u>
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**TOTAL AVAILABLE FUNDS****4,277,879      3,983,682      3,675,559**

**EDUCATION DEBT SERVICE FUND**

**Fund 152 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>82130 EDUCATION</b>			
601 Principal on Bonds - 04REF	640,000	1,025,000	1,050,000
601 Principal on Bonds - 2010B	<u>415,000</u>	<u>65,000</u>	<u>100,000</u>
<b>TOTAL</b>	<b><u>1,055,000</u></b>	<b><u>1,090,000</u></b>	<b><u>1,150,000</u></b>
<b>82230 EDUCATION</b>			
603 Interest on Bonds - 04REF	652,115	632,915	591,915
603 Interest on Bonds - 2010B	<u>37,153</u>	<u>22,200</u>	<u>20,250</u>
<b>TOTAL</b>	<b><u>689,268</u></b>	<b><u>655,115</u></b>	<b><u>612,165</u></b>
<b>82310 OTHER DEBT SERVICE</b>			
399 Other Contracted Services	1,155	1,195	10,500
510 Trustee's Commission	<u>33,255</u>	<u>28,807</u>	<u>30,123</u>
<b>TOTAL</b>	<b><u>34,410</u></b>	<b><u>30,002</u></b>	<b><u>40,623</u></b>
<b>TOTAL RURAL DEBT SERVICE</b>	<b><u>1,778,678</u></b>	<b><u>1,775,117</u></b>	<b><u>1,802,788</u></b>
Adjustments	<u>-</u>	<u>(7,594)</u>	<u>-</u>
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b><u>2,499,201</u></b>	<b><u>2,216,159</u></b>	<b><u>1,872,771</u></b>

# *Education Debt Service 156*

*This fund is used to pay education debt incurred since the inclusion of Harriman Schools. This fund is solely supported by Property Tax on all county residents except for those living in Oak Ridge. At the time these debts were incurred these city residents did not receive the proceeds through the improvements that were made to the County Schools, as they had their own city school system at the time.*

**EDUCATION DEBT SERVICE FUND -- REVENUE**

**Fund 156 -- Fiscal Year Ending June 30, 2013**

**Unaudited  
Actual  
2010-2011**      **Unaudited  
Actual  
2011-2012**      **Budget  
2012-2013**

**REVENUE**

**COUNTY PROPERTY TAXES**

40110	Current Property Taxes	373,580	209,307	208,000
40120	Trustee's Collection - Prior Years	19,983	13,157	16,700
40125	Trustee's Collection - Prior Years	-	1	-
40130	Clerk and Master's Prior Years	60,141	21,221	30,000
40140	Interest and Penalty	3,323	2,262	2,700
40150	Pick Up Taxes	133	147	100
	<b>TOTAL</b>	<b>457,160</b>	<b>246,095</b>	<b>257,500</b>

**OTHER LOCAL REVENUES**

44110	Investment Income	2,590	2,435	2,000
	<b>TOTAL</b>	<b>2,590</b>	<b>2,435</b>	<b>2,000</b>

34580	RESTRICTED FOR DEBT SERVICE	833,926	937,070	836,958
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**AVAILABLE FUNDS**

**1,293,676**      **1,185,600**      **1,096,458**

**EXPENDITURES**

**82130 EDUCATION**

601	Principal on Bonds - 2008C	155,000	155,000	150,000
601	Principal on Bonds - 2009B	100,000	105,000	110,000
	<b>TOTAL</b>	<b>255,000</b>	<b>260,000</b>	<b>260,000</b>

**82230 EDUCATION**

603	Interest on Bonds - 2008C	56,553	50,353	44,928
603	Interest on Bonds - 2009B	36,045	34,045	31,945
	<b>TOTAL</b>	<b>92,598</b>	<b>84,398</b>	<b>76,873</b>

**82300 OTHER DEBT SERVICE**

312	Contracts w/Private Agencies	1,280	1,333	10,000
510	Trustee's Commission	7,728	4,737	6,000
	<b>TOTAL</b>	<b>9,008</b>	<b>6,069</b>	<b>16,000</b>

**TOTAL EXPENDITURES**

**356,606**      **350,467**      **352,873**

	Adjustments/Deleted Purchase Orders	-	(1,825)	-
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<b>34580</b>	<b>RESTRICTED FOR DEBT SERVICE 156-1</b>	<b>937,070</b>	<b>836,958</b>	<b>743,585</b>
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# *General Capital Projects 171*

*This fund is used to purchase medium and major capital assets related to the operation of general county government. This fund is organized by sub fund so as to maintain the integrity of the funding for each specific project. Projects may last multiple years.*

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>BALANCE</b>			
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	-	362,184	10,000
40120 Trustee's Collections	-	16,146	15,000
40130 Cir Clk/Clk & Master	-	15,765	13,000
40140 Interest & Penalty	-	3,074	4,500
40150 Pick Up Taxes	-	213	500
40161 Payments in Lieu of Taxes	-	157,867	-
<b>TOTAL</b>	<b>-</b>	<b>555,250</b>	<b>43,000</b>
<b>RESTRICTIONS</b>			
34585 Restricted for Capital Projects	-	-	225,120
<b>AVAILABLE FUNDS</b>	<b>-</b>	<b>555,250</b>	<b>268,120</b>
<b>EXPENDITURES</b>			
<b>91110 GENERAL ADMIN. PROJECTS</b>			
510-BAL Trustee's Commission	-	8,271	10,000
709-BAL Data Processing Equipment	-	5,202	60,000
<b>TOTAL</b>	<b>-</b>	<b>13,473</b>	<b>70,000</b>
<b>99100 TRANSFERS OUT</b>			
590-BAL Transfers to other	-	702,000	-
Adjustments/Deleted Purchase Orders	-	(385,343)	-
<b>34585 RES. FOR CAPITAL PROJECTS</b>	<b>-</b>	<b>225,120</b>	<b>198,120</b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2013**

		<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>CAPITAL FOR CONVENIENCE CENTERS</b>				
<b>OTHER SOURCES</b>				
49800	Transfers In - 116 Fund	<u>96,434</u>	<u>100,000</u>	<u>100,000</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>-</u>	<u>15,337</u>	<u>41,028</u>
<b>AVAILABLE FUNDS</b>		<b><u>96,434</u></b>	<b><u>115,337</u></b>	<b><u>141,028</u></b>
<b>91140 PUBLIC HEALTH &amp; WELFARE PROJ.</b>				
715-CCC	Land	-	-	25,000
724-CCC	Site Development	-	22,101	50,691
733-CCC	Solid Waste Equipment	81,097	52,208	-
790-CCC	Other Equipment	<u>-</u>	<u>-</u>	<u>50,000</u>
<b>TOTAL</b>		<b><u>81,097</u></b>	<b><u>74,309</u></b>	<b><u>125,691</u></b>
<b>34585</b>	<b>RES. FOR CAPITAL PROJECTS</b>	<b><u>15,337</u></b>	<b><u>41,028</u></b>	<b><u>15,337</u></b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2013**

		<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>COURTHOUSE &amp; JAIL MTCE.</b>				
<b>REVENUE</b>				
<b>STATE OF TENNESSEE</b>				
46980	Other State Grants	-	-	100,000
<b>OTHER SOURCES</b>				
49800	Transfers In - 101 Fund	500,000	80,000	400,000
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	-	500,000	317,002
<b>AVAILABLE FUNDS</b>		<b><u>500,000</u></b>	<b><u>580,000</u></b>	<b><u>817,002</u></b>
<b>EXPENDITURES</b>				
<b>91110 GENERAL ADMIN. PROJECTS</b>				
187-CHJ	Overtime Pay- Jail	-	6,064	-
707-CHJ	Building Improvements	-	-	-
707-CHJ	Building Improvements - CH	-	15,355	499,645
707-CHJ	Building Improvements - Jail	-	173,803	70,133
707-CHJ	Building Improvements - Secur	-	6,533	93,467
790-CHJ	Other Equipment - Jwash	-	-	30,000
<b>TOTAL</b>		<b>-</b>	<b>201,755</b>	<b>693,245</b>
<b>91190 OTHER GEN. GOV'T PROJECTS</b>				
715-CHJ	Land	-	61,243	118,757
<b>34585</b>	<b>RES. FOR CAPITAL PROJECTS</b>	<b><u>500,000</u></b>	<b><u>317,002</u></b>	<b><u>5,000</u></b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2013**

		<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>HOMELAND GRANT 2012</b>				
<b>REVENUE</b>				
	<b>STATE OF TENNESSEE</b>			
46980	Other State Grants	<u>-</u>	<u>-</u>	<u>38,388</u>
<b>EXPENDITURES</b>				
	<b>91130 PUBLIC SAFETY PROJECTS</b>			
790-H12	Other Equipment	<u>-</u>	<u>-</u>	<u>38,388</u>
 <b>HOMELAND SECURITY GRANT 2011</b>				
<b>REVENUE</b>				
	<b>STATE OF TENNESSEE</b>			
46980	Other State Grants	<u>-</u>	<u>89,967</u>	<u>35,365</u>
<b>EXPENDITURES</b>				
	<b>91130 PUBLIC SAFETY PROJECTS</b>			
790-HSG	Other Equipment	<u>-</u>	<u>89,967</u>	<u>35,695</u>
 <b>INDUSTRIAL DEVELOPMENT</b>				
<b>REVENUE</b>				
	<b>COUNTY PROPERTY TAXES</b>			
40110-IND	Current Property Tax	<u>-</u>	<u>-</u>	<u>480,000</u>
	<b>34585 RES. FOR CAPITAL PROJECTS</b>	<u>-</u>	<u>-</u>	<u>480,000</u>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2013**

		<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>OTHER FACILITY IMPROVEMENT</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49800	Transfers In - BAL	-	360,000	-
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	-	-	139,129
<b>AVAILABLE FUNDS</b>		<b>-</b>	<b>360,000</b>	<b>139,129</b>
<b>EXPENDITURES</b>				
<b>91110 GENERAL ADMIN. PROJECTS</b>				
707-OFI	Building Improvements - Roof	-	192,551	87,449
724-OFI	Site Development - OES	-	-	30,000
791-OFI	Other Construction - Paving	-	28,320	21,680
<b>TOTAL</b>		<b>-</b>	<b>220,871</b>	<b>139,129</b>
<b>34585</b>	<b>RES. FOR CAPITAL PROJECTS</b>	<b>-</b>	<b>139,129</b>	<b>(0)</b>
<b>RECYCLING</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49800	Transfers In - Fund 123	44,339	180,000	300,000
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	-	44,339	193,335
<b>AVAILABLE FUNDS</b>		<b>44,339</b>	<b>224,339</b>	<b>493,335</b>
<b>EXPENDITURES</b>				
<b>91140 PUBLIC HEALTH &amp; WELFARE PROJ.</b>				
724-RCY	Site Development	-	4,500	-
733-RCY	Solid Waste Equipment	-	24,144	-
791-RCY	Other Construction	-	2,360	468,996
<b>TOTAL</b>		<b>-</b>	<b>31,004</b>	<b>468,996</b>
<b>34585</b>	<b>RES. FOR CAPITAL PROJECTS</b>	<b>44,339</b>	<b>193,335</b>	<b>24,339</b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2013**

		<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>RECREATION</b>				
<b>REVENUE</b>				
<b>COUNTY PROPERTY TAXES</b>				
40110	Current Property Tax	-	75,000	75,000
<b>FEES</b>				
43340	Recreation Fees - CANEY	33,013	36,723	32,000
43340	Recreation Fees - RV	32,358	28,961	28,000
	<b>TOTAL</b>	<b><u>65,371</u></b>	<b><u>65,684</u></b>	<b><u>60,000</u></b>
<b>STATE OF TENNESSEE</b>				
46980	Other State Grants - TWRA	-	20,000	-
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	-	65,371	155,326
	<b>AVAILABLE FUNDS</b>	<b><u>65,371</u></b>	<b><u>226,055</u></b>	<b><u>290,326</u></b>
<b>EXPENDITURES</b>				
<b>91150 SOCIAL, CULTURAL &amp; REC. PROJ.</b>				
718-REC	Motor Vehicles	-	8,219	-
724-REC	Site Development	-	-	100,000
790-REC	Other Equipment	-	20,706	30,000
791-REC	Other Construction	-	36,446	16,000
799-REC	Other Capital Outlay	-	5,358	20,000
	<b>TOTAL</b>	<b><u>-</u></b>	<b><u>70,729</u></b>	<b><u>166,000</u></b>
<b>34585</b>	<b>RES. FOR CAPITAL PROJECTS</b>	<b><u>65,371</u></b>	<b><u>155,326</u></b>	<b><u>124,326</u></b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2013**

		<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>FIDP PROJECT</b>				
<b>STATE OF TENNESSEE</b>				
46980	Other State Grants	18,693	438,036	229,874
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>230,035</u>	<u>238,567</u>	<u>16,593</u>
<b>AVAILABLE FUNDS</b>		<b><u>248,728</u></b>	<b><u>676,603</u></b>	<b><u>246,467</u></b>
<b>58120 INDUSTRIAL DEVELOPMENT</b>				
724-RED	Site Development	10,161	660,010	246,467
<b>34585</b>	<b>RES. FOR CAPITAL PROJECTS</b>	<b><u>238,567</u></b>	<b><u>16,593</u></b>	<b><u>(0)</u></b>
<b>SIA GRANT REVENUE</b>				
<b>STATE OF TENNESSEE</b>				
46980	Other State Grants	<u>-</u>	<u>-</u>	<u>265,837</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>179,835</u>	<u>179,835</u>	<u>157,796</u>
<b>AVAILABLE FUNDS</b>		<b><u>179,835</u></b>	<b><u>179,835</u></b>	<b><u>423,633</u></b>
<b>EXPENDITURES</b>				
<b>58120 INDUSTRIAL DEVELOPMENT</b>				
724-SIA	Site Development	<u>-</u>	<u>22,039</u>	<u>423,633</u>
<b>34585</b>	<b>RES. FOR CAPITAL PROJECTS</b>	<b><u>179,835</u></b>	<b><u>157,796</u></b>	<b><u>-</u></b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2013**

		<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>SWAN POND COMPLEX</b>				
<b>REVENUE</b>				
	<b>COUNTY PROPERTY TAXES</b>			
40110	Current Property Tax	-	-	50,000
	<b>CONTRIBUTIONS &amp; GIFTS</b>			
44570	Contributions & Gifts	-	501,572	-
<b>34585</b>	<b>RES. FOR CAPITAL PROJECTS</b>	<b>-</b>	<b>501,572</b>	<b>551,572</b>
<b>TVA EQUIPMENT</b>				
<b>REVENUE</b>				
	<b>FEDERAL THROUGH STATE</b>			
47990	Other Direct Federal Revenue	7,338	-	17,662
<b>EXPENDITURES</b>				
	<b>91130 PUBLIC SAFETY PROJECTS</b>			
790-TEQ	Other Equipment	7,338	-	17,662
<b>VEHICLES</b>				
<b>REVENUE</b>				
	<b>COUNTY PROPERTY TAXES</b>			
40110	Current Property Tax	200,000	267,000	225,000
	<b>OTHER SOURCES</b>			
49700	Insurance Recovery	-	14,507	-
	<b>RESTRICTIONS</b>			
34585	Restricted for Capital Projects	-	7,894	34,814
	<b>AVAILABLE FUNDS</b>	<b>200,000</b>	<b>289,401</b>	<b>259,814</b>
<b>EXPENDITURES</b>				
	<b>91110 GENERAL ADMIN. PROJECTS</b>			
718-VEH	Motor Vehicles	192,106	254,587	225,000
<b>34585</b>	<b>RES. FOR CAPITAL PROJECTS</b>	<b>7,894</b>	<b>34,814</b>	<b>34,814</b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>VOLKSWAGEN LAND</b>			
<b>REVENUES</b>			
<b>NONRECURRING ITEMS</b>			
44570 Contributions & Gifts	-	-	382,800
<b>STATE OF TENNESSEE</b>			
46980 Other State Grants	-	-	1,500,000
<b>RESTRICTIONS</b>			
34585 Restricted for Capital Projects	-	375,000	(1,240,488)
<b>AVAILABLE FUNDS</b>	<b>-</b>	<b>375,000</b>	<b>642,312</b>
<b>EXPENDITURES</b>			
<b>58120 INDUSTRIAL DEVELOPMENT</b>			
724-VWL Site Development	-	1,615,488	642,312
<b>34585 RES. FOR CAPITAL PROJECTS</b>	<b>-</b>	<b>(1,240,488)</b>	<b>(0)</b>
<b>VOLKSWAGEN ROAD</b>			
<b>REVENUE</b>			
<b>STATE OF TENNESSEE</b>			
46980 Other State Grants	-	-	921,945
<b>RESTRICTIONS</b>			
34585 Restricted for Capital Projects	-	60,000	6,591
<b>AVAILABLE FUNDS</b>	<b>-</b>	<b>60,000</b>	<b>928,536</b>
<b>EXPENDITURES</b>			
<b>58120 INDUSTRIAL DEVELOPMENT</b>			
321-VWR Engineering Services	-	50,369	918,905
734-VWR Site Development	-	3,040	9,631
<b>TOTAL</b>	<b>-</b>	<b>53,409</b>	<b>928,536</b>
<b>34585 RES. FOR CAPITAL PROJECTS</b>	<b>-</b>	<b>6,591</b>	<b>-</b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2013**

		<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>HOME GRANT</b>				
<b>REVENUE</b>				
<b>STATE OF TENNESSEE</b>				
46980-HOM	Other State Grants	<u>59,652</u>	<u>141,154</u>	<u>-</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>-</u>	<u>3,902</u>	<u>4,744</u>
<b>TOTAL AVAILABLE FUNDS</b>		<b><u>59,652</u></b>	<b><u>145,056</u></b>	<b><u>4,744</u></b>
<b>EXPENDITURES</b>				
<b>91190 OTHER GEN. GOV'T PROJECTS</b>				
791-HOM	Other Construction	<u>55,750</u>	<u>140,312</u>	<u>-</u>
<b>34585 RES. FOR CAPITAL PROJECTS</b>		<b><u>3,902</u></b>	<b><u>4,744</u></b>	<b><u>4,744</u></b>
<b>HERITAGE</b>				
<b>REVENUE</b>				
<b>RECURRING ITEMS</b>				
44570-HET	Contributions & Gifts	<u>50,000</u>	<u>15,912</u>	<u>-</u>
<b>STATE OF TENNESSEE</b>				
46980-HET	Other State Grants	<u>239,432</u>	<u>41,208</u>	<u>-</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>-</u>	<u>(2,825)</u>	<u>-</u>
<b>AVAILABLE FUNDS</b>		<b><u>289,432</u></b>	<b><u>54,295</u></b>	<b><u>-</u></b>
<b>EXPENDITURES</b>				
<b>91190 OTHER GEN. GOV'T PROJECTS</b>				
791-HET	Other Construction	<u>292,257</u>	<u>54,295</u>	<u>-</u>
<b>34585 RES. FOR CAPITAL PROJECTS</b>		<b><u>(2,825)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>NON-SUBFUNDED</b>			
<b>REVENUE</b>			
<b>RECURRING ITEMS</b>			
44540 Sale of Equipment	116	-	-
<b>RESTRICTIONS</b>			
34585 Restricted for Capital Projects	20,748	42,169	-
<b>AVAILABLE FUNDS</b>	<b><u>20,864</u></b>	<b><u>42,169</u></b>	<b><u>-</u></b>
<b>EXPENDITURES</b>			
<b>OTHER FACILITIES</b>			
791 Other Construction - TOWER	30	-	-
<b>TOTAL</b>	<b>30</b>	<b>-</b>	<b>-</b>
<b>54210 JAIL</b>			
210 Unemployment Compensation	3,259	-	-
510 Trustee's Commission	8,167	-	-
<b>TOTAL</b>	<b>11,426</b>	<b>-</b>	<b>-</b>
Adjustments/Deleted Purchase Orders	(32,761)	42,169	-
<b>34585 RES. FOR CAPITAL PROJECTS</b>	<b><u>42,169</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>BUDGET 11</b>			
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110-B11 Current Property Tax	181,890	-	-
40140-B11 Interest & Penalty	562	-	-
40150-B11 Pick Up Taxes	100	-	-
49800-B11 Transfers In	144,591	-	-
<b>TOTAL</b>	<b>327,143</b>	<b>-</b>	<b>-</b>
<b>AVAILABLE FUNDS</b>	<b><u>327,143</u></b>	<b><u>327,143</u></b>	<b><u>-</u></b>
Adjustments/Deleted Purchase Orders	-	327,143	-
<b>34585 RES. FOR CAPITAL PROJECTS</b>	<b><u>327,143</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2013**

		<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>CDBG - WATTS BAR UTILITY</b>				
<b>REVENUE</b>				
<b>STATE OF TENNESSEE</b>				
46980-WBU	Other State Grants	<u>202,509</u>	<u>297,491</u>	<u>-</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>-</u>	<u>23,690</u>	<u>-</u>
<b>AVAILABLE FUNDS</b>		<b><u>202,509</u></b>	<b><u>321,181</u></b>	<b><u>-</u></b>
<b>EXPENDITURES</b>				
<b>91170 PUBLIC UTILITY PROJECTS</b>				
791-WBU	Other Construction	<u>178,819</u>	<u>321,181</u>	<u>-</u>
<b>34585</b>	<b>RES. FOR CAPITAL PROJECTS</b>	<b><u>23,690</u></b>	<b><u>(0)</u></b>	<b><u>-</u></b>

# *Highway Capital Projects 176*

*This fund is used to purchase medium  
and major capital assets related to  
highways and bridges.*

# *Educational Capital Projects*

*177*

*This fund is used to purchase medium and major capital assets related to the Roane County School System. This fund is being used to monitor the building project that has been funded through a \$32M grant received from TVA.*

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>BUS</b>			
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax-BUS	-	468,405	452,000
40120 Trustee's Collection-BUS	-	-	10,000
40140 Interest and Penalties-BUS	-	636	500
40150 Pick-up taxes-BUS	-	264	-
40161 Payments In Lieu of Taxes-BUS	80,148	-	-
40161 Payments In Lieu of Taxes-BUS	126,895	-	-
<b>TOTAL</b>	<b><u>207,043</u></b>	<b><u>469,305</u></b>	<b><u>462,500</u></b>
34585 Restricted for Capital Outlay	-	207,043	171,858
<b>AVAILABLE FUNDS</b>	<b><u>207,043</u></b>	<b><u>676,348</u></b>	<b><u>634,358</u></b>
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>			
510-BUS Trustee's Commission	-	9,394	9,000
<b>99100 TRANSFERS OUT</b>			
590-BUS Transfers To Other Funds	-	495,095	408,000
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	<b><u>207,043</u></b>	<b><u>171,858</u></b>	<b><u>226,358</u></b>
<b>2010</b>			
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>459,553</u></b>	<b><u>416,968</u></b>	<b><u>(0)</u></b>
707-010 Building Improvements-BES	4,050	-	-
707-010 Building Improvements-BOE	4,932	-	-
707-010 Building Improvements-HHS	-	24,777	-
707-010 Building Improvements-MTOWN	-	50,738	-
707-010 Building Improvements-RCHS	8,315	-	-
707-010 Building Improvements-RVES	25,288	-	-
<b>TOTAL</b>	<b><u>42,585</u></b>	<b><u>75,515</u></b>	<b><u>-</u></b>
<b>Transfer to 011 Sub Fund</b>	<b><u>-</u></b>	<b><u>341,454</u></b>	<b><u>-</u></b>
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	<b><u>416,968</u></b>	<b><u>(0)</u></b>	<b><u>(0)</u></b>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>2011</b>			
<b>REVENUE</b>			
<b>OTHER SOURCES</b>			
49800 Transfers In	266,000	-	-
49800 Transfer In from 010	-	341,454	-
34585 Restricted for Capital Outlay	-	82,290	129,232
<b>AVAILABLE FUNDS</b>	<b>266,000</b>	<b>423,744</b>	<b>129,232</b>
<b>EXPENDITURES</b>			
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>			
707-011 Building Improvements	10,354	-	-
707-011 Building Improvements-BES	800	-	-
707-011 Building Improvements-BUS	6,436	-	-
707-011 Building Improvements-CMS	12,727	-	-
707-011 Building Improvements-FIRE	-	4,900	-
707-011 Building Improvements-HHS	5,250	-	-
707-011 Building Improvements-MES	11,284	-	-
707-011 Building Improvements-MHS	23,658	-	-
707-011 Building Improvements-MLT	-	45,286	-
707-011 Building Improvements-MTOWN	9,079	9,352	-
707-011 Building Improvements-OSES	6,954	10,352	-
707-011 Building Improvements-OSHS	37,911	-	-
707-011 Building Improvements-RCHS	15,942	24,536	-
707-011 Building Improvements-RHS	16,052	957	-
707-011 Building Improvements-RMS	8,172	48,777	-
707-011 Building Improvements-RVES	19,091	10,352	-
<b>TOTAL</b>	<b>183,710</b>	<b>154,512</b>	<b>-</b>
TRANSFER TO SEC	-	140,000	-
TRANSFER TO 012	-	-	129,232
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	<b>82,290</b>	<b>129,232</b>	<b>(0)</b>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>SEC</b>			
<b>REVENUE</b>			
49800 Transfer in from 010	-	140,000	-
34585 Restricted for Capital Outlay	-	-	140,853
<b>AVAILABLE FUNDS</b>	<b><u>82,290</u></b>	<b><u>269,232</u></b>	<b><u>140,852</u></b>
<b>EXPENDITURES</b>			
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>			
707-SEC Building Improvements-HMS	-	19,865	-
707-SEC Building Improvements-MES	-	14,679	-
707-SEC Building Improvements-MMS	-	22,069	-
707-SEC Building Improvements-OSES	-	19,861	-
707-SEC Building Improvements-RHS	-	51,905	-
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>128,379</u></b>	<b><u>-</u></b>
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	<b><u>82,290</u></b>	<b><u>140,853</u></b>	<b><u>140,852</u></b>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>2012</b>			
<b>REVENUE</b>			
<b>OTHER SOURCES</b>			
49800 Transfers In	-	200,000	-
49800 Transfers In from 011	-	-	129,232
34585 Restricted for Capital Outlay	-	-	85,561
<b>AVAILABLE FUNDS</b>	<b>-</b>	<b>200,000</b>	<b>214,793</b>
<b>EXPENDITURES</b>			
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>			
707-012 Building Improvements	-	-	200,000
707-012 Building Improvements-CMS	-	-	-
707-012 Building Improvements-FIRE	-	4,975	-
707-012 Building Improvements-HHS	-	9,730	-
707-012 Building Improvements-HMS	-	8,079	-
707-012 Building Improvements-KES	-	21,115	-
707-012 Building Improvements-MEC	-	15,294	-
707-012 Building Improvements-MHS	-	9,044	-
707-012 Building Improvements-OSES	-	15,798	-
707-012 Building Improvements-RCHS	-	5,380	-
707-012 Building Improvements-RHS	-	6,926	-
707-012 Building Improvements-RMS	-	13,189	-
707-012 Building Improvements-RVES	-	4,911	-
<b>TOTAL</b>	<b>-</b>	<b>114,439</b>	<b>200,000</b>
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	<b>-</b>	<b>85,561</b>	<b>14,793</b>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>2013</b>			
<b>REVENUE</b>			
<b>OTHER LOCAL REVENUES</b>			
44540-013 Sale of Property	-	187,900	-
44990-013 Other Local Revenue	-	9,274	-
<b>TOTAL</b>	<u>-</u>	<u>197,174</u>	<u>-</u>
34585 Restricted for Capital Outlay	<u>-</u>	<u>-</u>	<u>197,174</u>
<b>EXPENDITURES</b>			
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>			
707-013 Building Improvements	<u>-</u>	<u>-</u>	<u>197,174</u>
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	<u>-</u>	<u>197,174</u>	<u>(0)</u>
<b>32M</b>			
<b>REVENUE</b>			
<b>OTHER LOCAL REVENUES</b>			
44570 Contributions & Gifts	11,276,598	14,968,688	4,300,000
34585 Restricted for Capital Outlay	<u>656,235</u>	<u>(1,396,908)</u>	<u>(938,673)</u>
<b>AVAILABLE FUNDS</b>	<u>11,932,833</u>	<u>13,571,779</u>	<u>3,361,327</u>
<b>EXPENDITURES</b>			
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>			
189-32M Other Salaries & Wages	90,833	93,017	94,050
201-32M Social Security	5,477	5,591	5,831
204-32M State Retirement	8,220	8,418	8,512
206-32M Life Insurance	66	39	39
207-32M Medical Insurance	4,476	4,597	4,929
208-32M Dental Insurance	250	250	250
212-32M Employer Medicare	1,281	1,308	1,364
299-32M Other Fringe Benefits	-	250	250
302-32M Advertising - MMS	378	-	-
302-32M Advertising - OSES	424	-	-
302-32M Advertising - RHS	691	-	-
321-32M Engineering Services	-	-	100,000
321-32M Engineering Services - BES	71,013	2,177	-

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>91300 EDUCATIONAL CAPITAL PROJECTS CON'T</b>			
321-32M Engineering Services - CMS	62,331	5,044	-
321-32M Engineering Services - HMS	38,675	271	-
321-32M Engineering Services - KES	(1,146)	476	-
321-32M Engineering Services - MHS	-	9,457	-
321-32M Engineering Services - MMS	94,824	10,866	-
321-32M Engineering Services - OSES	503,610	65,359	-
321-32M Engineering Services - RHS	146,248	2,210	-
706-32M Building Construction - OSES	277,142	9,749,916	3,984,775
707-32M Building Improvements	5,459	-	100,000
707-32M Building Improvements - BES	2,952,154	761,535	-
707-32M Building Improvements - CMS	2,832,919	668,860	-
707-32M Building Improvements - DSE	-	52,855	-
707-32M Building Improvements - HMS	1,388,612	117,855	-
707-32M Building Improvements - KES	292,742	-	-
707-32M Building Improvements - MHS	-	46,905	-
707-32M Building Improvements - MMS	1,153,256	1,559,239	-
707-32M Building Improvements - OSES	12,997	842,080	-
707-32M Building Improvements - RHS	3,137,685	501,877	-
707-32M Building Improvements - RMS	1,661	-	-
715-32M Land - OSES	247,463	-	-
<b>TOTAL</b>	<b><u>13,329,741</u></b>	<b><u>14,510,452</u></b>	<b><u>4,300,000</u></b>
 <b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	 <b><u>(1,396,908)</u></b>	 <b><u>(938,673)</u></b>	 <b><u>(938,673)</u></b>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EEL</b>			
<b>REVENUE</b>			
<b>OTHER SOURCES</b>			
49500 Other Loans Issued	-	414,619	585,381
34585 Restricted for Capital Outlay	-	(195,276)	(197,692)
<b>AVAILABLE FUNDS</b>			
	<u>-</u>	<u>219,343</u>	<u>387,689</u>
<b>EXPENDITURES</b>			
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>			
707-EEL Building Improvements-MEC	195,276	402,035	-
707-EEL Building Improvements-RCHS	-	15,000	387,689
<b>TOTAL</b>			
	<u>195,276</u>	<u>417,035</u>	<u>387,689</u>
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	<u>(195,276)</u>	<u>(197,692)</u>	<u>0</u>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>PHASE II</b>			
<b>REVENUE</b>			
44570 Contributions & Gifts	-	-	700,000
<b>OTHER SOURCES</b>			
49800 Transfers In	1,000,000	-	-
34585 Restricted for Capital Outlay	422,135	1,422,135	801,026
<b>AVAILABLE FUNDS</b>	<b><u>1,422,135</u></b>	<b><u>1,422,135</u></b>	<b><u>1,501,026</u></b>
<b>EXPENDITURES</b>			
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>			
706-PH2 Building Construction - OSES	-	-	300,000
707-PH2 Building Improvements	-	-	400,000
707-PH2 Building Improvements-BES	-	45,296	-
707-PH2 Building Improvements-HHS	-	311,159	-
707-PH2 Building Improvements-HMS	-	63,438	-
707-PH2 Building Improvements-OSHS	-	97,817	-
707-PH2 Building Improvements-RCHS	-	95,192	-
707-PH2 Building Improvements-RHS	-	3,908	-
707-PH2 Building Improvements-RVES	-	4,300	-
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>621,110</u></b>	<b><u>700,000</u></b>
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	<b><u>1,422,135</u></b>	<b><u>801,026</u></b>	<b><u>801,026</u></b>

# *Wastewater Treatment 204*

*This fund supports the operation of the County owned Sewer System. This is an Enterprise Fund and it is managed and maintained by the Public Utility Board. This fund is supported by user fees of the wastewater system, there is no property tax associated with this fund.*

# *Employee Insurance 264*

*This fund is used to consolidate payments to the insurance providers. Each of the operating funds pay their premiums into this fund and the insurance providers are paid out from this fund. There is no property tax directly associated with this fund.*

**EMPLOYEE INSURANCE FUND**

**Fund 264 -- Fiscal Year Ending June 30, 2013**

	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>REVENUE</b>			
<b>    SELF-INSURANCE PREMIUMS</b>			
43101 Self-Insurance Premiums/Contrib. - DENTAL	438,356	461,160	450,000
43101 Self-Insurance Premiums/Contrib. - HEALTH	2,171,606	2,246,490	2,200,000
43101 Self-Insurance Premiums/Contrib. - LIFE	10	-	-
43101 Self-Insurance Premiums/Contrib. - RET	-	22,764	35,000
<b>    TOTAL</b>	<b><u>2,609,972</u></b>	<b><u>2,730,413</u></b>	<b><u>2,685,000</u></b>
<b>    RECURRING ITEMS</b>			
44110 Investment Income	1,361	1,176	-
<b>    FUND BALANCE/RESERVES</b>			
39000 Beg. Unassigned Fund Balance	608,535	365,043	321,564
<b>    AVAILABLE FUNDS</b>	<b><u>3,219,868</u></b>	<b><u>3,096,632</u></b>	<b><u>3,006,564</u></b>
<b>EXPENDITURES</b>			
<b>    51900 OTHER GENERAL ADMINISTRATION</b>			
105 Supervisor/Director	10,105	10,921	20,074
207 Employee Insurance - Health	2,173,984	2,297,183	2,200,000
<b>    TOTAL</b>	<b><u>2,184,089</u></b>	<b><u>2,308,104</u></b>	<b><u>2,220,074</u></b>
<b>    58400 OTHER CHARGES</b>			
202 Handling Charges - 0001	10,093	9,924	
202 Handling Charges - 0002	1,019	1,062	-
202 Handling Charges - 0003	28,089	35,029	-
202 Handling Charges - 0004	826	664	-
340 Medical and Dental Services	-	-	450,000
340 Medical and Dental Services - 0001	69,870	66,919	-
340 Medical and Dental Services - 0002	11,970	6,507	-
340 Medical and Dental Services - 0003	340,694	341,137	-
340 Medical and Dental Services - 0004	8,175	5,721	-
<b>    TOTAL</b>	<b><u>470,736</u></b>	<b><u>466,965</u></b>	<b><u>450,000</u></b>
<b>    99100 TRANSFERS OUT</b>			
590-F101 Transfers to other Funds	-	-	10,000
35110 Designated For Purpose 1	200,000	-	-
<b>39000 END. UNASSIGNED FUND BALANCE</b>	<b><u>365,043</u></b>	<b><u>321,564</u></b>	<b><u>326,490</u></b>

# *Worker's Compensation 266*

*This fund is used for the County's self insured worker's compensation program. All medical claims, administration and worker's compensation charges are paid out of this fund. The operating funds pay their premiums into this fund. There is no property tax directly associated with this fund.*

# *Economic Community Development 359*

*This fund is used to manage an EDA Loan Portfolio. The start up money came from the federal government.*

*This money is loaned out to local businesses. Roane County is a lender of last resort. There is no property tax associated with this fund.*

**ECONOMIC AND COMMUNITY DEVELOPMENT FUND -- REVENUE**

<b>Fund 359 -- Fiscal Year Ending June 30, 2013</b>		<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>REVENUE</b>				
<b>RECURRING ITEMS</b>				
44110	Interest Earned	1,128	817	-
<b>OTHER LOCAL REVENUES</b>				
44990	Interest-Amazing Bakes	781	2,260	2,100
44990	Interest - Browder Hardware	1,948	1,627	1,800
44990	Interest - Browder Hardware	1,649	1,407	1,600
44990	Other Local Revenue	-	1,407	-
44990	Interest - Dana Audio	1,249	912	1,200
44990	Interest-Ideal Plumbing	1,459	370	1,600
44990	Interest-Lawn Wizard	240	854	2,400
44990	Interest-Mary Gail's Place	100	-	1,200
44990	Interest-Mountains to Lakes Realty	-	1,398	3,300
44990	Interest-Market Street Fountain	4,541	3,573	3,000
44990	Interest-Pattycake Pastries	787	-	-
44990	Interest - Understanding The Way	1,208	1,064	1,200
44990	Interest-Understanding The Way2	1,942	2,244	2,100
44990	Principal-Amazing Bakes	1,649	5,030	4,800
44990	Principal - Browder Hardware	6,778	7,100	6,600
44990	Principal - Browder Hardware	6,552	6,118	6,000
44990	Other Local Revenue	-	1,266	-
44990	Principal - Dana Audit	2,351	2,388	5,400
44990	Principal - Ideal Plumbing	2,341	1,230	4,200
44990	Principal-Lawn Wizard	1,461	4,827	3,300
44990	Principal- Mountains to Lake Realty	-	-	4,400
44990	Principal - Market Street Fountain	6,292	9,676	9,600
44990	Principal - Pattycake Pastries	39,010	-	-
44990	Principal - Understanding The Way	4,694	4,839	4,500
44990	Principal-Understanding The Way2	2,496	3,082	3,000
		<b>89,528</b>	<b>62,672</b>	<b>73,300</b>
39000	Beg. Unassigned Fund Balance	468,580	398,476	225,936
	<b>AVAILABLE FUNDS</b>	<b>559,236</b>	<b>461,965</b>	<b>299,236</b>

**ECONOMIC AND COMMUNITY DEVELOPMENT FUND -- REVENUE**

<b>Fund 359 -- Fiscal Year Ending June 30, 2013</b>	<b>Unaudited Actual 2010-2011</b>	<b>Unaudited Actual 2011-2012</b>	<b>Budget 2012-2013</b>
<b>EXPENDITURES</b>			
<b>58120 INDUSTRIAL DEVELOPMENT</b>			
202 Handling Charges & Admin.	15,207	14,486	15,708
331 Legal Services	-	22	-
355 Travel	-	-	1,000
510 Trustee's Commission	364	14	1,000
599 Other Charges	189	123	500
799 Other Capital Outlay	<u>145,000</u>	<u>221,385</u>	<u>140,000</u>
<b>TOTAL</b>	<b><u>160,760</u></b>	<b><u>236,029</u></b>	<b><u>158,208</u></b>
<b>39000 END. UNASSIGNED FUND BAL.</b>	<b><u>398,476</u></b>	<b><u>225,936</u></b>	<b><u>141,028</u></b>

# *Judicial District Drug Fund (DTF)*

*363*

*This fund supports the operation of the  
9<sup>th</sup> Judicial District Drug Task Force.  
As an agency fund Roane County is the  
bookkeeper for this entity. No property  
tax is associated with this fund.*

**JUDICIAL DISTRICT DRUG FUND**

**Fund 363 -- Fiscal Year Ending June 30, 2013**

**Unaudited Actual 2010-2011      Unaudited Actual 2011-2012      Budget 2012-2013**

**EQS REVENUE**

**JUDICIAL DISTRICT DRUG PROGRAM**

42865 Drug Task Force Forfeitures 69,992      -      -

**RECURRING ITEMS**

44110 Investment Income 580      46      -

34520 Restricted for Administration of Justice 51,819      73,102      -

**TOTAL AVAILABLE FUNDS** **122,391**      **73,148**      **-**

**EXPENDITURES**

EQS

**54150 DRUG ENFORCEMENT**

307-EQS Communication 6,869      348      -

309-EQS Contracts w/Government Agencies 3,306      62      -

312-EQS Contracts w/Other Agencies -      303      -

336-EQS Maint/Repair Services-Equip't 270      270      -

338-EQS Maint/Repair/Vehicles 5,240      563      -

348-EQS Postal Charges 290      19      -

349-EQS Printing, Stationery, & Forms 198      99      -

351-EQS Rentals 2,204      1,251      -

353-EQS Tow-In Services 1,095      150      -

355-EQS Travel 3,129      2,459      -

425-EQS Gasoline 5,593      25,455      -

431-EQS Law Enforcement Supplies 5,251      14,065      -

435-EQS Office Supplies 3,128      5,759      -

450-EQS Tires & Tubes 1,105      2,141      -

499-EQS Other Supplies & Materials 1,876      8,170      -

508-EQS Premiums on Corporate Bonds -      187      -

511-EQS Vehicle & Equipment Insurance -      3,822      -

718-EQS Motor Vehicles 9,735      10,091      -

**TOTAL** **49,289**      **75,212**      **-**

Adjustments -      (2,065)      -

**34520 Restricted for Admin. of Justice** **73,102**      **-**      **-**

**JUDICIAL DISTRICT DRUG FUND**

**Fund 363 -- Fiscal Year Ending June 30, 2013**

**Unaudited  
Actual  
2010-2011**      **Unaudited  
Actual  
2011-2012**      **Budget  
2012-2013**

**REVENUE**

**JUDICIAL DISTRICT DRUG PROGRAM**

42140 Drug Control Fines	12,298	2,872	3,000
42240 Drug Control Fines	92,260	-	-
42320 Officers Costs	86	397	-
42340 Drug Control Fines	4,776	9,734	8,000
42620 Officers Costs	1,604	1,017	1,600
42760 District Attorney General Fees		2,666	
42810 Fines	14,735	36,295	40,000
42865 Drug Task Force Forfeitures	98,753	59,303	100,000
42910 Proceeds from Confiscated Prop.	560	10,895	-
<b>TOTAL</b>	<b>225,072</b>	<b>123,180</b>	<b>152,600</b>

**RECURRING ITEMS**

44110 Investment Income	-	-	600
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**NON-RECURRING ITEMS**

44530 Sale of Equipment	-	20,000	-
44570 Contributions & Gifts	-	2,363	-

**PUBLIC SAFETY GRANTS**

46220 Drug Control Grants	96,893	69,225	80,000
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**OTHER STATE REVENUES**

46990 Other State Revenues	3,288	-	-
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**TOTAL REVENUE**

**325,253      214,768      233,200**

34520 Restricted for Administration of Justice	42,904	159,068	179,908
--	--------	---------	---------

**TOTAL AVAILABLE FUNDS**

**368,157      373,836      413,108**

**EXPENDITURES**

**54150 DRUG ENFORCEMENT**

103 Assistants	100,213	96,000	40,800
103 Assistants-JAG	-	-	61,200
140 Salary Supplements	40,427	37,744	47,000
169 Part-Time Personnel	14,000	-	5,100



*...And More  
Statistics*

## *...AND MORE STATISTICS*

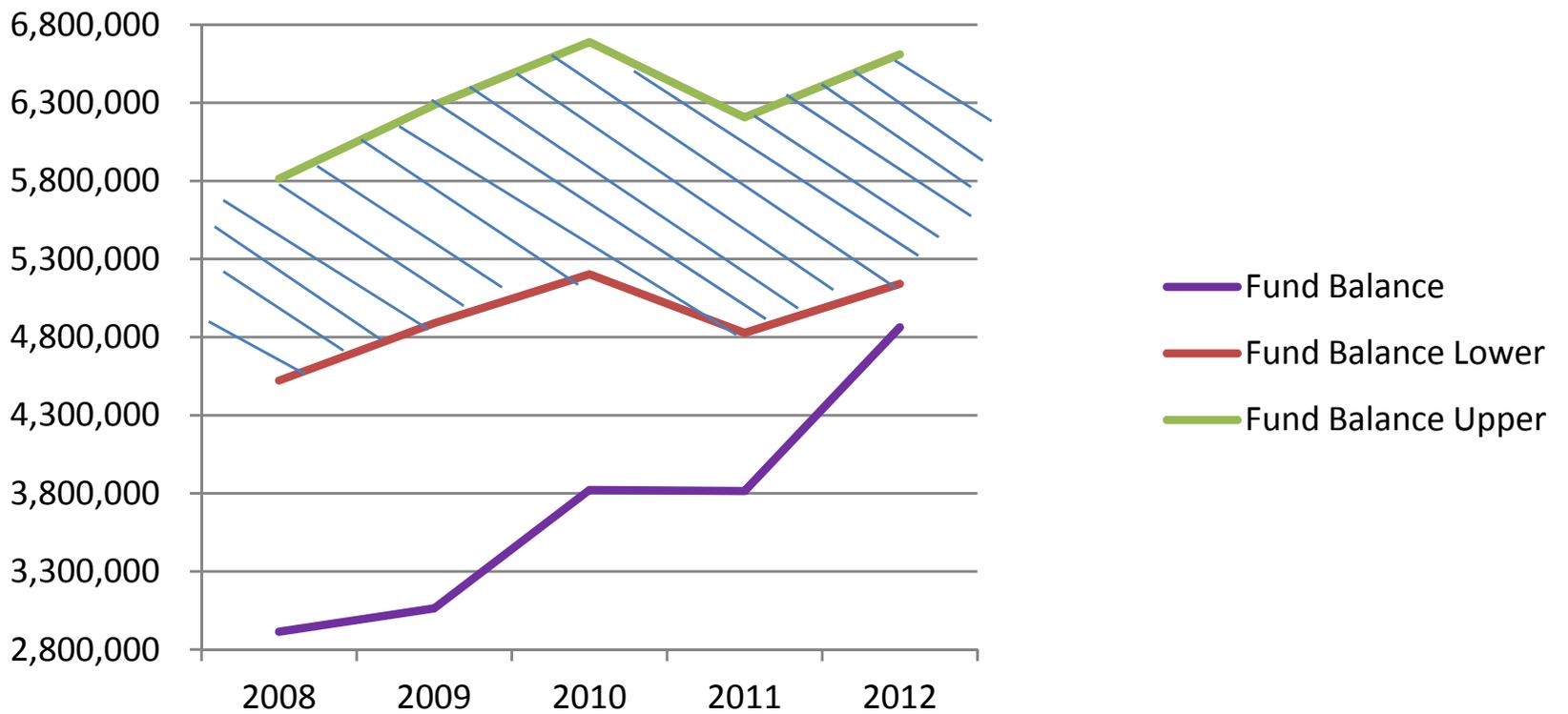
We have added this section to our Budget Document in order to help facilitate a quick reference to frequently asked questions and/or statistical information.

Realizing that the information presented within is of a limited nature in contrast to the many questions that may be asked and the statistics that are available, our intention is to add and subtract from this statistical section each year as the need may arise.

It is not our intention, in this Budget Document, to present conclusions to the enclosed statistics, but only to present a medium in which vital statistics are ready available for further discussions, research, and study. This is in no way a substitute, but a supplement of other statistics found in Annual Audits, Tennessee Statistical Abstract, and many other private and governmental reports.

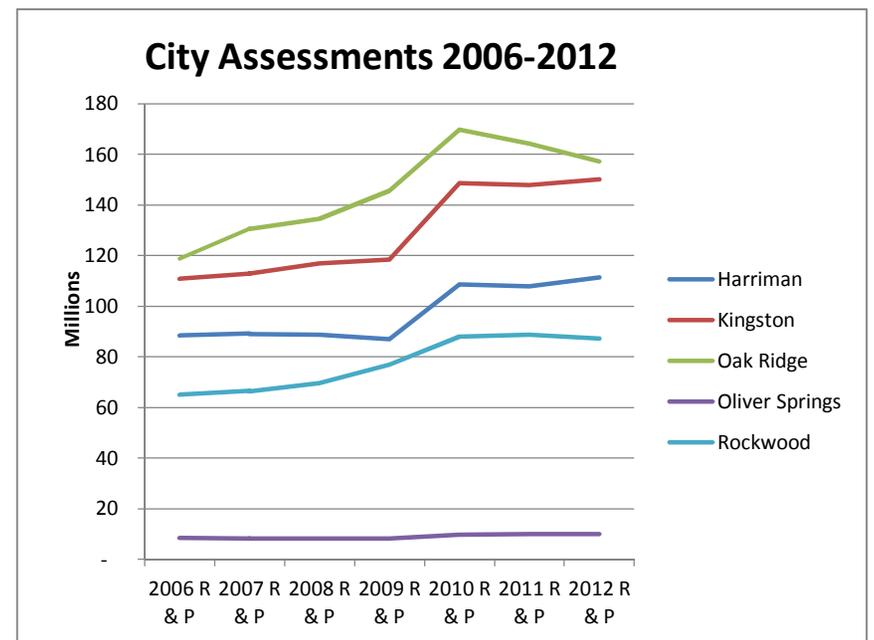
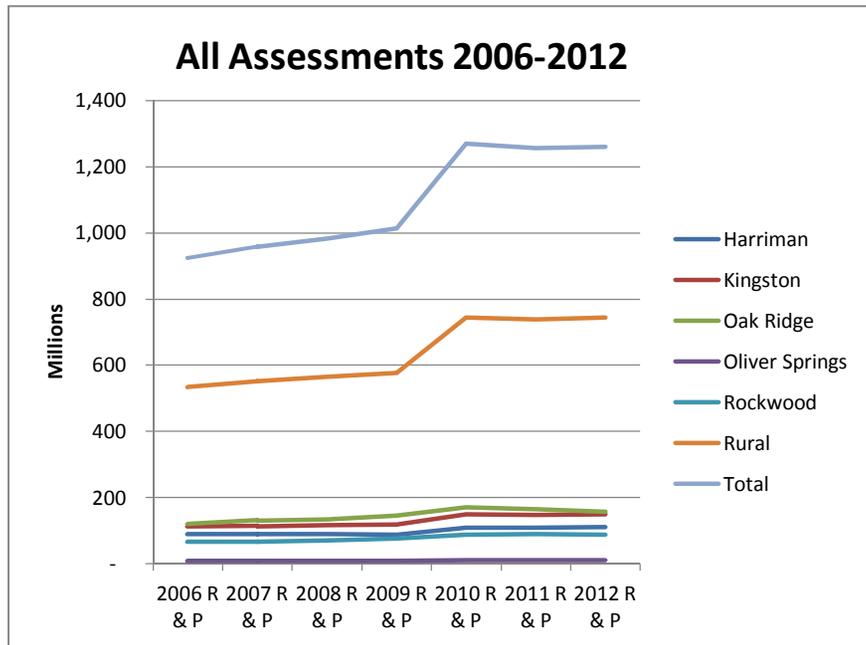
Our philosophy is that through the analysis of historical data, performance of economic models and projections, coupled with management's stated objectives that informed and educated decisions can be made. We hope that this. . . AND MORE STATISTICS section will assist in accomplishing our County's goals.

# General Fund Balance and where it should be



Roane County Governmen  
Real & Personal Property

	2006 R & P	2007 R & P	2008 R & P	2009 R & P	2010 R & P	2011 R & P	2012 R & P	2010 Reappraisa % Growth
Harriman	88,407,479	89,008,345	88,740,009	87,101,134	108,514,925	107,984,693	111,463,787	20%
Kingston	110,880,276	112,829,652	116,986,857	118,403,591	148,659,217	147,885,063	150,226,846	20%
Oak Ridge	118,839,644	130,622,578	134,618,687	145,627,374	169,873,629	164,165,893	157,340,844	14%
Oliver Springs	8,346,825	8,172,374	8,146,784	8,124,446	9,788,737	10,055,184	10,000,674	17%
Rockwood	65,038,985	66,391,246	69,641,839	76,825,623	87,904,577	88,849,589	87,358,584	13%
Rural	532,720,011	551,365,327	564,906,984	577,014,193	744,763,332	737,887,051	743,899,142	23%
<b>Total</b>	<b>924,233,220</b>	<b>958,389,522</b>	<b>983,041,160</b>	<b>1,013,096,361</b>	<b>1,269,504,417</b>	<b>1,256,827,473</b>	<b>1,260,289,877</b>	20%



**Summary of Current Loans that have been made by the EDA Board  
Information as of 6/30/2012**

<b>Loan Amount</b>	<b>Origination Date</b>	<b>Interest Rate</b>	<b>Type of Business</b>	<b>Location</b>	<b>Remaining Principal</b>	<b>Estimated Yearly Interest</b>	<b>Status</b>
60,000	2011	4.00%	Chiropractic Practice	Kingston	58,734	2,429	Current
25,000	2011	4.00%	Chiropractic Practice	Kingston	-	-	Not Accessed
60,000	2011	4.00%	Bakery	Harriman	53,322	2,260	Current
25,000	2011	4.00%	Lawn Service	Harriman	18,729	871	Current
100,000	2011	4.00%	Realtor	Harriman	100,000	3,519	Current
60,000	2010	4.00%	Learning Academy	Kingston	54,422	2,244	Current
75,000	2009	4.00%	Hardware Store	Kingston	55,401	2,334	Current
100,000	2009	4.00%	Restaurant	Kingston	84,032	3,573	Current
100,000	2004	4.00%	Plumbing Services	Rockwood	48,503	1,570	Delinquent
32,500	2004	4.00%	Framing & Accessories	Rockwood	24,892	-	Default
50,000	2003	3.25%	Audio Equipment Sales		26,199	1,280	Delinquent
70,000	2003	4.00%	Learning Academy	Kingston	30,081	1,064	Current
100,000	2002	3.75%	Hardware Store	Kingston	39,737	1,627	Current
40,000	2002	3.75%	Restaurant	Harriman	24,393	-	Default
<b>897,500</b>					<b>618,445</b>		

2012 Actual

	County Clerk	Circuit Court Clerk	Gen. Sessions Clerk	Clerk & Master	Register of Deeds	Trustee
<b>Revenue</b>						
Fee In Lieu of	<u>390,079</u>	<u>103,594</u>	<u>378,350</u>	<u>334,641</u>	<u>199,583</u>	<u>813,150</u>
<b>Expenditures</b>						
101	69,439	69,461	-	69,461	69,461	69,461
106	268,612	57,724	298,582	109,389	94,449	88,969
169	30,609	3,253	10,633	4,759	13,552	8,538
188	4,745	1,120	6,425	2,240	1,945	1,680
201	27,893	10,091	23,819	14,023	13,343	13,189
204	31,930	11,974	28,365	17,012	15,491	14,984
206	653	208	702	315	264	265
207	66,779	22,185	61,238	26,583	35,710	25,743
208	2,072	658	1,824	998	840	840
210	-	-	4,466	-	-	-
299	<u>2,147</u>	<u>574</u>	<u>1,835</u>	<u>1,080</u>	<u>480</u>	<u>720</u>
	<b>504,879</b>	<b>177,248</b>	<b>437,889</b>	<b>245,860</b>	<b>245,535</b>	<b>224,389</b>
Profit/(Loss)	(114,800)	(73,654)	(59,539)	88,781	(45,952)	588,761

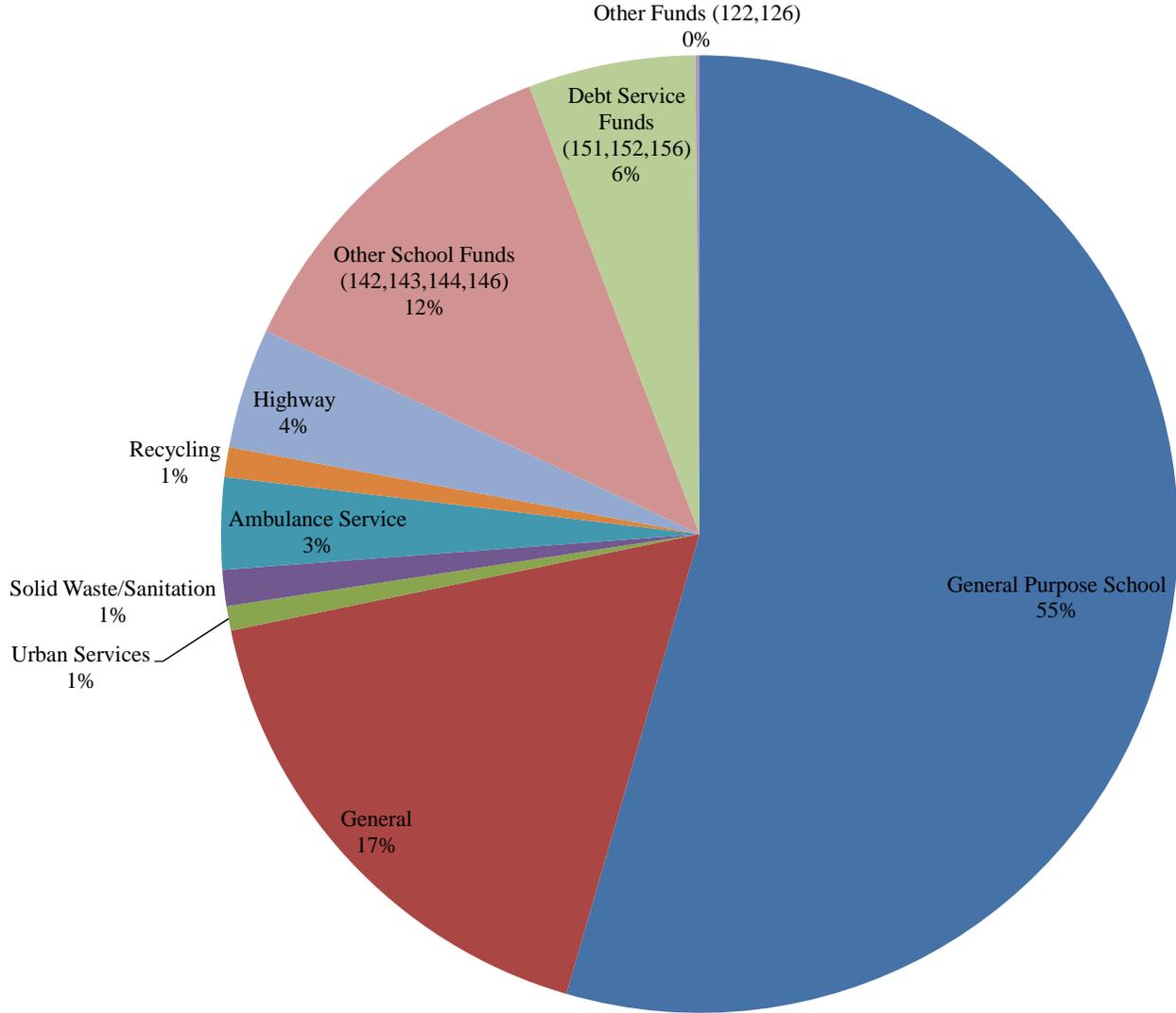
**DOE Acreage Calculation for in-lieu of tax payment  
to Roane County within Oak Ridge**

	<b>Acreage</b>	<b>\$ per/acre</b>	<b>Appraisal</b>	<b>1/4</b>	<b>Assessment</b>	<b>Tax rate</b>	<b>Tax due</b>	<b>Fund</b>
<b>FY11-12</b>	21,387	8,450	180,722,094	0.25	\$ 45,180,523	1.97	\$ 890,056	151
<b>FY10-11</b>	21,498	8,450	181,657,593	0.25	\$ 45,414,398	1.91	\$ 865,190	121
<b>FY09-10</b>	21,498	6,450	138,661,713	0.25	\$ 34,665,428	2.36	\$ 818,104	121

**DOE Acreage Calculation for in-lieu of tax payment  
to Roane County outside of Oak Ridge**

	<b>Acreage</b>	<b>\$ per/acre</b>	<b>Appraisal</b>	<b>1/4</b>	<b>Assessment</b>	<b>Tax rate</b>	<b>Tax due</b>	<b>Fund</b>
<b>FY11-12</b>	608	8,450	5,137,600	0.25	\$ 1,284,400	\$ 2.18	\$ 28,000	151
<b>FY10-11</b>	608	8,450	5,137,600	0.25	\$ 1,284,400	\$ 2.19	\$ 28,135	121
<b>FY09-10</b>	608	6,450	3,921,600	0.25	\$ 980,400	\$ 2.72	\$ 26,667	121

**Fiscal 2012-13 Budget-Expenditures**  
**All Funds- \$ 95,990,737**



# *Appendix*

**PRINCIPALS/ASSISTANT PRINCIPALS  
ROANE COUNTY SCHOOLS  
2012-2013**

<b>SCHOOL</b>	<b>PHONE</b>	<b>PRINCIPAL</b>	<b>ADDRESS</b>	<b>E-MAIL ADDRESS</b>
Bowers Elementary	882-1185 882-1748** 882-3203***	Candace C. Lett  Kevin Ayers*	120 Breazeale St., Harriman 37748	<a href="mailto:cclett@roaneschools.com">cclett@roaneschools.com</a>  <a href="mailto:ksayers@roaneschools.com">ksayers@roaneschools.com</a>
Cherokee Middle	376-9281 717-5445** 376-8525***	Elizabeth Rose  *	200 Paint Rock Ferry Rd., Kingston 37763	<a href="mailto:ecrose@roaneschools.com">ecrose@roaneschools.com</a>  <a href="mailto:tthompson@roaneschools.com">tthompson@roaneschools.com</a>
Dyllis Springs		TBA, Principal		
Harriman Middle	882-1727 882-0681** 882-6285***	David R. Stevens  William H. Powers	1025 Cumberland St., Harriman 37748	<a href="mailto:drstevens@roaneschools.com">drstevens@roaneschools.com</a>  <a href="mailto:lnsmith@roaneschools.com">lnsmith@roaneschools.com</a>
Kingston Elementary	376-5252 717-5447** 376-8535***	Shelia Sitzlar  Billy M. Linville*	2000 Kingston Hwy., Kingston 37763	<a href="mailto:ssitzlar@roaneschools.com">ssitzlar@roaneschools.com</a>  <a href="mailto:bmlinville@roaneschools.com">bmlinville@roaneschools.com</a>
Midtown Elementary	882-1228 882-9278** 882-8165***	Kendra Inman	2830 Roane State Hwy., Harriman 37748	<a href="mailto:greece@roaneschools.com">greece@roaneschools.com</a>
Midway Elementary	376-2341 717-5448** 376-8512***	Tim Thompson	130 Laurel Bluff Rd., Kingston 37763	<a href="mailto:kwoody@roaneschools.com">kwoody@roaneschools.com</a>
Midway Middle	717-5464 717-5465** 376-0948***	Nadine Jackson	104 Dogtown Rd., Ten Mile 37880	<a href="mailto:nsjackson@roaneschools.com">nsjackson@roaneschools.com</a>
Oliver Springs Elementary	435-0011 717-5449** 435-1621***	Gwendolyn Johnson  Nancy K. Wilson*	317 Roane St., Oliver Springs 37840	<a href="mailto:gjohnson@roaneschools.com">gjohnson@roaneschools.com</a>  <a href="mailto:nkmccartt@roaneschools.com">nkmccartt@roaneschools.com</a>
Ridge View Elementary	354-2111 354-5151 354-5153** 354-5150***	Robin Smith  Christy Kamikawa	625 Pumphouse Rd., Rockwood 37854	<a href="mailto:rsmith@roaneschools.com">rsmith@roaneschools.com</a>  <a href="mailto:cgakamikawa@roaneschools.com">cgkamikawa@roaneschools.com</a>
Rockwood Middle	354-0931 717-5451** 354-5160***	Amanda Evans  Mary S. Kelly-Cagle*	434 W. Rockwood St., Rockwood 37854	<a href="mailto:abevans@roaneschools.com">abevans@roaneschools.com</a>  <a href="mailto:mskelly-cagle@roaneschools.com">mskelly-cagle@roaneschools.com</a>
Harriman High	882-1821 882-8371** 882-6479***	Scott Calahan  Bobby Clark*	920 North Roane St., Harriman 37748	<a href="mailto:scalahan@roaneschools.com">scalahan@roaneschools.com</a>  <a href="mailto:rlclark@roaneschools.com">rlclark@roaneschools.com</a>
Midway High	376-5645 717-5452** 376-8516***	Scott Mason  Chastity Qualkenbush*	530 Loudon Hwy., Kingston 37763	<a href="mailto:smason@roaneschools.com">smason@roaneschools.com</a>  <a href="mailto:cdqualkenbush@roaneschools.com">cdqualkenbush@roaneschools.com</a>
Oliver Springs High	435-7216 435-6775** 435-6774***	Jeffrey M. Woods  Renee Moore*	419 Kingston Ave. P. O. Box 309, Oliver Springs 37840	<a href="mailto:jmwoods@roaneschools.com">jmwoods@roaneschools.com</a>  <a href="mailto:rmoore@roaneschools.com">rmoore@roaneschools.com</a>
Roane County High	376-6534 717-5454** 376-8530***	Lance Duff Cheryl Kennedy* Ronald Ladd*	540 W. Cumberland St., Kingston 37763	<a href="mailto:lduff@roaneschools.com">lduff@roaneschools.com</a> <a href="mailto:ckennedy@roaneschools.com">ckennedy@roaneschools.com</a> <a href="mailto:reladd@roaneschools.com">reladd@roaneschools.com</a>
Rockwood High	354-0882 354-5171** 354-5170***	Alan W. Reed  Martie Sparks*	512 W. Rockwood St., Rockwood 37854	<a href="mailto:awreed@roaneschools.com">awreed@roaneschools.com</a>  <a href="mailto:mrsparks@roaneschools.com">mrsparks@roaneschools.com</a>
Midtown Educational Center	882-3700 882-7734***	Chris B. Johnson	3096 Roane State Hwy., Harriman 37748	<a href="mailto:cjohnson@roaneschools.com">cjohnson@roaneschools.com</a>

\*Assistant Principal

\*\* Cafeteria

\*\*\* Fax Number

Revised 9/7/12

## City Officials – 2012

### CITY OF HARRIMAN – 865/882-9414 (CITY HALL) PO BOX 433 HARRIMAN, TN 37748

Chris Mason (Mayor) PO Box 433 Harriman, TN 37748—elected 2011-2015  
Lonnie Wright (Council) 218 Indiana Lane Harriman, TN 37748 – elected 2011-2015  
Kenyon Mee (Council) 116 Roberts St, Harriman, TN 37748 elected 2011-2015  
Buddy Holley (Council) PO box 433 Harriman, TN 37748 - elected 2011-2015  
J. D. Sampson (Council) 1723 Roane State Hwy Harriman, TN 37748 – elected 2011-2015  
Harold D. Balcom, Jr (City Attorney) PO Box 487 Kingston, TN 37763  
Charles Crass (City Judge) PO Box 433 Harriman, TN 37748  
Angela Skidmore (City Clerk) PO Box 433 Harriman, TN 37748  
Charles R. Kerley (City Treasurer) PO Box 433 Harriman, TN 37748  
*Meets 1<sup>st</sup> & 2<sup>nd</sup> Tuesday of each month at 7:30 p.m. in the Harriman Utility Board Conference Room.*

### CITY OF KINGSTON ---865/376-6584 –125 W. CUMBERLAND ST. KINGSTON, TN 37763

Troy Beets (Mayor) 125 W. Cumberland St. Kingston, TN 37763 – elected 2009-2013  
Tim Neal (Vice- Mayor) 125 W. Cumberland, Kingston, TN 37763 – elected 2009-2013  
Kevin McClure (Council) 1151 Brentwood Pt. Kingston, TN 37763 – elected 2009-2013  
Tony Brown (Council) 729 Calvin St, Kingston, TN 37763 – term 2011-2015  
Don White (Council) 125 W Cumberland St, Kingston, TN 37763 – 2009-2013  
John Byrkit (Council) 125 W. Cumberland St, Kingston, TN 37763 – elected 2011-2015  
Norman Sugarman (Council) 1130 Circle Dr. Kingston, TN 37763 –elected 2011-2015  
Carolyn Brewer (Director of Finance) 125 W Cumberland St. Kingston, TN 37763  
Jack H McPherson, Jr (City Attorney) 204 E Loveliss St. Kingston, TN 37763  
Jim Pinkerton (City Manager) 125 W Cumberland St. Kingston, TN 37763  
*Meets 2<sup>nd</sup> Tuesday of each month at Kingston Community Center at 7:00 p.m. (Eastern)*

### CITY OF OAK RIDGE ---865/425-3408 –PO BOX 1 OAK RIDGE, TN 37831-0001

Tom Beehan (Mayor) 112 Mockingbird Lane, Oak Ridge, TN 37830 – elected 2011-2015  
Jane Miller (Mayor Pro Tem) 133 Capital Circle, Oak Ridge, TN 37831 – elected 2011-2015  
Anne Garland (Council) 127 Montana Ave, Oak Ridge, TN 37830 – elected 2011-2015  
Charles Hensley (Council) 113A Amanda Place, Oak Ridge, TN 37831 – elected 2011-2015  
David N. Mosby (Council) 106 Haven Hill Lane, Oak Ridge, TN 37831 – elected 2011-2015  
Ellen Smith (Council) 116 Morningside Dr, Oak Ridge, TN 37830 elected 2011-2015  
Chuck Hope (Council) 203 Englewood Lane, Oak Ridge, TN 37830 2011-2015  
Mark S. Watson (City Manager) PO Box 1 Oak Ridge, TN 37831  
Kenneth R. Krushenski (City Attorney) PO Box 1 Oak Ridge, TN 37831  
Diana Stanley (City Clerk) PO Box 1 Oak Ridge, TN 37831  
*Meets 3<sup>rd</sup> Monday of each month at 7:30 p.m. at the Municipal Building.*

### TOWN OF OLIVER SPRINGS –865/435-7722 –PO BOX 203 OLIVER SPRINGS, TN 37840

Chris Hepler (Mayor) 536 Norwood Drive, Oliver Springs, TN 37840 – elected 2011-2015  
Omer Cox (Council) 51012 Cox Circle, Oliver Springs, TN 37840 –elected 2011-2015  
Terry Craze (Council) 720 David Lane, Oliver Springs, TN 37840 –elected 2011-2015  
James Brummitt (Council) 560 Kingston Ave. Oliver Springs, TN 37840 – elected 2011-2015  
Maurice Walker (Council) PO Box 203 Oliver Springs, TN 37840  
Tina Treece (City Manager) 701 Main St, Oliver Springs, TN 37840  
Joseph H Van Hook (City Judge) PO Box Drawer M, Oliver Springs, TN 37840  
Jennifer Chadwell (City Attorney) 706 S. Illinois Ave, Suite D104, Oak Ridge, TN 37830  
Ramona Walker (City Treasurer) PO Box 303 Oliver Springs, TN 37840  
*Meets 1<sup>st</sup> & 3<sup>rd</sup> Thursday of each month at Town Hall (Easterbrook Ave) at 7:00 p.m.*

### CITY OF ROCKWOOD ---865/354-0163—110 N. CHAMBERLAIN AVE. ROCKWOOD, TN 37854

James Watts (Mayor) 301 E Dunn St, Rockwood, TN 37854 – 2009-2013  
Peggy Evans (Vice-Mayor) 110 N. Chamberlain Ave. Rockwood, TN 37854 -2009-2013  
Mike Freeman (Council) 110 N. Chamberlain Rockwood, TN 37854 – 2009-2013  
Jason Jolly (Council) 301 N. Front Ave. Rockwood, TN 37854 – 2011-2015  
Jane Long (Council) PO Box 333 Rockwood, TN 38954 – 2011-2015  
William E Thompson (Council) 110 N. Chamberlain Rockwood, TN 37854 – 2009-2013  
William Wright (Council) 110 N Chamberlain Rockwood, TN 37854-2011-2015  
Greg Leffew (City Attorney) 109 N. Front St., Rockwood, TN 37854 – 2009-2013  
Greg Leffew (City Judge) 109 N. Front St, Rockwood, TN – 2009-2013  
*Meets 4<sup>rd</sup> Monday of each month at City Hall at 7:00 p.m.*

## Agreements-Contracts (Services-Products):

### **101 General Fund**

- Misdemeanor only DRA Contract 7111 to 63012
- Planning Advisory Services 7-12 through 6-13
- Portable Classrooms
- Probation Services 02-05-09
- Beyond Benefits Contract 2006
- Building Codes Enforcement Contract w Oliver Springs 2009
- CapRisk Actuarial Study Contract 01-10-12
- Riley Creek Contract - Tesha Jarnigan 02-2012
- Roane Co Jail (Fire Alarm) Agrmnt 3-11
- Roane County Jacosoft DeltAlert Agreement
- Sales Tax Agreement-Kingston and Roane County-May 1989
- 401(k) Participating Employer Agreement - 01-2012
- 401k Agreement - March 2012
- Amendment of Contract in Lieu of Performance Bond 7-11
- Banking Agreement
- CCMSI Contract
- Cert of App of CE of RC of hosp rev obligation for Covenant Health Obligated Group
- Charter Cable Franchise Agreement 2005-2016
- Code Red Agreement
- Comcast Cable Franchise Resolutions 2001-2016
- Community Probation Services
- Cont with TN Dept Mental Health re EVALandTREATofCRIMDEF 7-2011
- Contract between ETDD-Roane-for planning advisory services
- E-911 and Sheriff's Dept. Dispatching Services Agreement - Sept. 2011
- ETDD Contract for Local Planning 8-9-2011
- Fuel Fleet Card Agreement
- GEOServices Contract - TDOT SIA Grant
- Gov Deals Agreement
- Grant Contract between Roane County and TN DOH 3430-26712 7-1-11 to 6-30-12
- Health Dept Employer Services Memorandum 6-28-11
- Humana Health Plan Contract 3-22-2011
- Indemnity agreement-VW-111511
- Inmate Healthcare
- Inmate Healthcare-Southern Health Partners
- Inmate Telephone Agreement
- LCUB Utility Agreement RRBTP
- Mental Health Evaluation - Amendment One to Contract 33901-42612 - fully signed
- Mental Health Evaluations documents

### **111 Urban Services Fund**

- Animal Shelter Agreement 2012 - Harriman
- Animal Shelter Agreement 2012 - Kingston
- Animal Shelter Agreement-Rockwood-2012-2013

### **116 Solid Waste Fund**

- Solid Waste Hauling & Disposal

### **118 Ambulance Fund**

- NRG - Ambulance Billing Service 3-3-11
- Pharmaceutical Agreement - Harriman Hospital
- Ambulance Contract with Anderson County 2010-2020

### **123 Recycling Fund**

- Aramark Recycling Uniforms
- Waste Tire Grant Guidance Final
- ROANE COUNTY APPROVED WT GRANT CONTRACT

### **131 Highway Fund**

- Aramark Highway Uniforms

### **204 Wastewater Fund**

- Revolving Loan Fund Agreement 02-28-11
- Surety Bond for Public Utilities
- TVA Agreement for Sewer
- Vaughn Melton - Midtown Sewer 2011
- Vaughn & Melton - Phase 1 - Midtown - 2010
- Vaughn-Melton eng contract-July 2010

### **Leases-Rentals-MOU's-Data License Agreements:**

- WBUD-Data License Agreement-032012
- LCUB-Data License Agreement-82012

### **Miscellaneous:**

- Industrial Board Incorporation-Charter-Amendments
- MOA -Roane and Oak Ridge re tax incentives program 2004

**Leases-Rentals-Agreements-Deeds (Property):**

- Loden Lease Agreement
- Parks Avenue Property-Woody-7-2012
- RCEDF - funding agreement - Roane County Swan Pond Recreation Complex - FINAL EXECUTED
- RCEDF - funding agreement - Roane County Swan Pond Recreation Complex - FINAL
- South 58 Convenience Center lease
- WD-RC to RCIDB - RRBTP property 2002
- Asbury Property Lease (1992)
- Caney Creek Contract Amendment 4-7-2004
- Caney Creek Lease 10-22-1996
- Corn Maze Contract with RSCC 2012
- Emergency Services Lease with Loden
- Greenwood School lease to NAACP 1994-2019
- Heritage Commission Lease
- Herrell property WD and purchase documents-09-11
- Indemnity Agreement - Volkswagen - November 2011
- Loden Lease Agreement-OES-212011-1312012

**MOU's:**

- MOU-AdvEnergyProdCtr(RC)andTech2020

**TDOT:**

- Safety Imp on Old Harr Hwy HRRR-1230-3
- Safety Imp on Dogwood Valley Road HRRR-2365-10

**VW:**

- McGill Contract - VW-SIA
- McGill Contract - VW-FIDP