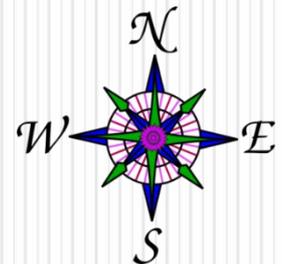


Budget Committee Review

Presented April 27, 2015

Where Are We Now?

- **Summary by Fund**
- **Issues Affecting Multiple Funds**
- **Current Picture**



Summary by Fund

- **101 General County**
- **131 Highway Department**
- **141 General Purpose Schools**
- **151 Debt Service**

Fund 101

2015-16 Budget Summary

Fund 101 Revenues

Account	Description	Amended Budget FY 14-15	Estimated Revenues FY 14-15	Requested Revenue FY 15-16	Notes
401100	CURRENT PROPERTY TAX	20,608,300	20,900,000	20,955,000	Based on value of penny (\$317,500)
401150	DISCOUNT ON PROPERTY TAXES	(317,000)	(314,000)	(314,000)	County Trustee
401200	TRUSTEE'S COLLECTIONS-PRIOR YEAR	620,000	602,102	620,000	County Trustee
401250	TRUSTEE'S COLLECTIONS - BANKRUPTCY	150,000	108,773	30,000	County Trustee
401300	CIRCUIT CLERK/CLK & MASTER COLLEC-PRIOR YR	195,000	194,980	190,000	Clerk & Master
401400	INTEREST & PENALTY	125,000	110,412	115,000	County Trustee
401500	PICK-UP TAXES	85,000	5,000	-	
401630	PAYMENTS IN LIEU OF TAXES-OTHER	958,000	814,786	758,000	Paid by local companies according to PILT agreements
402200	HOTEL MOTEL TAX	611,043	509,726	639,023	County Clerk
402503	LITIGATION TAX EQUITY DIVISION	21,000	20,995	20,000	Clerk & Master
402504	LITIGATION TAX-CIRCUIT COURT	2,200	2,399	2,500	Circuit Court Clerk
402505	LITIGATION TAX-SESSIONS COURT	234,000	244,660	252,000	Circuit Court Clerk
402505-128	LIT TAX - CIRCUIT - SESSIONS COURT	48,500	54,339	55,000	Circuit Court Clerk
402506	LITIGATION TAX-CHANCERY COURT	4,225	4,225	4,000	Clerk & Master
402507	LITIGATION TAX -C&M GEN SESS DOMESTIC RELA	31,350	31,319	29,000	Clerk & Master
402681	LITIGATION TAX - COURTROOM SECURITY GENER	125,000	123,653	125,000	Circuit Court Clerk
402682	LITIGATION TAX- COURTROOM SECURITY CIRCUIT	10,000	11,410	11,750	Circuit Court Clerk
402700	BUSINESS TAX	500,000	433,253	460,000	County Trustee
402750	MIXED DRINK TAX	88,000	130,995	120,000	Received monthly from the State
403200	BANK EXCISE TAX	34,000	60,760	61,000	Received monthly from the State
403300	WHOLESALE BEER TAX	226,347	190,390	232,436	County Clerk
403500	INTERSTATE TELECOMMUNICATIONS TAX	6,411	7,988	7,800	Received monthly from the State
411400	CABLE TV FRANCHISE	520,000	455,340	500,000	Received quarterly from local cable authority
415200	BUILDING PERMITS	226,500	269,170	275,904	Development
415201	BUILDING PERMIT - CLEANUP FEES	2,000	1,000	1,250	Development
415900	OTHER PERMITS - STORMWATER FEES	2,000	1,000	2,000	Development
415901	OTHER PERMITS -ADULT ESTABLISHMENT LIC&EMP	315	215	300	Received annually
421200	CIRCUIT COURT- OFFICERS COSTS - EQUITY CST	5,800	5,584	5,600	Clerk & Master
421410-128	DRUG COURT FEES	23,000	22,933	23,500	Circuit Court Clerk
421801-128	DUI EXCESS - CIRCUIT COURT	2,000	2,027	2,000	Drug Court
421900	DATA ENTRY FEE - CIRCUIT COURT	65,000	70,551	60,000	Circuit Court Clerk
421900-51900	DATA ENTRY FEE - CIRCUIT COURT	30,000	27,124	40,000	Expense Line 101-51900-500332-51900
422101	CRIMINAL COURT - FINES CIRCUIT COURT	10,000	18,567	19,000	Circuit Court Clerk
422200	CRIMINAL COURT -OFFICERS COST CIRCUIT COURT	32,000	44,379	35,000	Circuit Court Clerk

2015-16 Budget Summary

Fund 101 Revenues

Account	Description	Amended Budget FY 14-15	Estimated Revenues FY 14-15	Requested Revenue FY 15-16	Notes
422200-51900	CRIMINAL COURT -OFFICERS COST -CIRCUIT	38,000	24,000	35,000	Expense Line 101-51900-500332-51900
422920	VICTIMS ASSISTANCE ASSESSMENTS	5,800	7,944	8,000	Circuit Court Clerk
423101	GENERAL SESSIONS FINES	46,000	32,183	36,000	Circuit Court Clerk
423105	GEN SESSION FEES OFFICERS TRAINING	13,000	24,360	25,000	Circuit Court Clerk
423106	DUI LITTER PICK UP OPTION	8,000	8,563	8,000	Sheriff's Department
423201	OFFICERS COST-SESSIONS COURT	300,000	279,275	200,000	Circuit Court Clerk
423201-51900	OFFICERS COST-SESSIONS COURT	200,000	246,632	375,000	Expense Line 101-51900-500332-51900
423202	OFFICERS COST-DOMESTIC RELATIONS	7,900	6,617	5,000	Clerk & Master
423203	OFFICERS COST- SHERIFF INFO TECH	20,000	25,528	20,000	Circuit Court Clerk
423203-51900	OFFICERS COST-SHERIFF INFO TECH	27,000	21,722	25,000	Expense Line 101-51900-500332-51900
423300	GAME & FISH FINES-SESSIONS COURT	1,000	1,534	1,600	Circuit Court Clerk
423500	JAIL FEES-SESSIONS COURT	33,000	36,930	37,000	Circuit Court Clerk
423601	PUBLIC DEFENDER FEES	60,000	55,329	56,000	Circuit Court Clerk
423801-128	DUI EXCESS - SESSIONS FINES	22,000	14,075	16,000	Circuit Court Clerk
423910	COURTROOM SECURITY FEE	15,000	23,123	25,000	Circuit Court Clerk
423910-51900	COURTROOM SECURITY	40,000	20,880	30,000	Expense Line 101-51900-500332-51900
423920	VICTIMS ASSISTANCE ASSESSMENTS	75,000	52,861	72,000	Circuit Court Clerk
424101	JUVENILE COURT FINES	7,500	7,561	7,500	Circuit Court Clerk
424410	DRUG COURT FEES	2,405	1,421	2,500	Drug Court
425200	OFFICERS COST-CHANCERY COURT	4,798	4,725	4,700	Clerk & Master
429900	OTHER FINES, FORFEITURES, AND PENALTIES	500	-	-	
431901	GENERAL SERVICE CHARGES FIELD LINE TESTING	89,250	91,069	91,388	Development
431902	GENERAL SERVICE CHARGES RECORDS CKS/FINGER	20,000	10,207	12,000	Sheriff's Department
431905	GENERAL SERVICE CHARGES PLANNING	15,750	15,750	15,750	Planning
431906	GENERAL SERVICE CHARGES SUBDIVISION PLATS	2,000	2,140	2,200	Planning
433500	FEES COPIER	3,000	3,350	3,000	Sheriff's Department
433700	FEES TELEPHONE COMMISSIONS	70,000	49,763	50,000	Sheriff's Department
433920	FEES DATA PROCESSING-REGISTER	45,000	41,546	41,000	Register of Deeds
433930	FEES PROBATION	657,245	602,051	622,250	Probation
433950	FEES SEX OFFENDER REGISTRY	8,000	7,950	8,000	Sheriff's Department
433960	FEES DATA PROCESSING CLERK AND MASTER	3,544	3,427	3,500	Clerk & Master
433961	FEES COUNTY CLERK COMPUTER	9,710	9,231	9,300	County Clerk
439908-128	PARTICIPANT CONTRIBUTIONS	2,000	2,414	2,500	Circuit Court Clerk
441100	RECURRING ITEMS INVESTMENT INCOME	40,500	17,164	19,000	Interest on bank accounts
441100-128	INTEREST EARNED	5	1	-	
441200	RECURRING ITEMS LEASE RENTALS	4,800	1,825	2,500	Multiple sources
441310	RECURRING ITEMS COMMISSARY SALES	430,000	155,495	45,000	Sheriff's Department
441400	RECURRING ITEMS SALE OF MAPS	200	-	100	Property Assessor
441401	RECURRING ITEMS SPECIALTY MAPS	-	-	100	Property Assessor
441450	SALE OF RECYCLE MATERIALS	10,000	7,139	7,500	Multiple sources
441700	RECURRING ITEMS MISCELLANEOUS ITEMS	12,000	11,797	13,000	Sheriff's Department
445300	NONRECURRING ITEMS SALE OF EQUIPMENT	5,000	1,055	1,055	Purchasing
445400	NONRECURRING ITEMS SALE OF PROPERTY	30,000	29,469	5,000	Purchasing/Gov Deals sales
445600	NONRECURRING ITEMS DAMAGES RECOVER-INDIVID	500	533	-	
445700	NONRECURRING ITEMS CONTRIBUTION AND GIFTS	200	163	200	Non-recurring

2015-16 Budget Summary

Fund 101 Revenues

Account	Description	Amended Budget FY 14-15	Estimated Revenues FY 14-15	Requested Revenue FY 15-16	Notes
449900	OTHER LOCAL REVENUES	5,000	286	200	Sheriff's Department
449901	NONRECURRING ITEMS RECORDS MGMT.COPIER FEE	600	709	709	Records Management
449902	NONRECURRING ITEMS ANIMAL SHELTER FEES	100,000	101,764	115,000	Animal Control
449903	OTHER LOCAL REVENUES CERTIFICATION FEE FOR	50	63	63	Records Management
449904	OTHER LOCAL REVENUES MISCELLANEOUS	100	-	-	
449905	OTHER LOCAL REVENUES COURT COST CIRCUIT CT	48,000	45,913	45,000	Circuit Court Clerk
449906	OTHER LOCAL REVENUES COURT COSTS GEN.SESS	4,500	5,141	5,000	Circuit Court Clerk
449907	OTHER LOCAL REVENUES FEES-DATA PROCESSING	300	251	100	Data Processing
449909	OTHER LOCAL REVENUES TELEPHONE RE-PAYMENT	2,200	3,048	3,048	Purchasing
455101	EXCESS FEES COUNTY CLERK	1,658,845	1,245,624	1,345,917	County Clerk
455102	EXCESS FEES COUNTY CLERK INTEREST	387	247	296	County Clerk
455201	EXCESS FEES CIRCUIT COURT CLERK FEES	400,000	458,863	600,000	Circuit Court Clerk
455201-51900	EXCESS FEES CIRCUIT COURT CLERK FEES	200,000	175,000	200,000	Expense Line 101-51900-500332-51900
455401	EXCESS FEES GENERAL SESSIONS CLERK FEES	1,650,000	1,509,500	1,500,000	Circuit Court Clerk
455401-51900	EXCESS FEES GENERAL SESSIONS FEES	750,000	766,465	750,000	Expense Line 101-51900-500332-51900
455501	EXCESS FEES CLERK & MASTER FEES	400,000	400,000	400,000	Clerk & Master
455502	EXCESS FEES CLERK & MASTER INTEREST	216	216	300	Clerk & Master
455801	EXCESS FEES REGISTER OF DEEDS FEES	600,000	520,295	525,000	Register of Deeds
455802	EXCESS FEES REGISTEER OF DEEDS INTEREST	80	101	100	Register of Deeds
455803	EXCESS FEES REGISTER OF DEEDS 2.4% INT.	60,000	68,337	65,000	Register of Deeds
455901	EXCESS FEES SHERIFF'S FEES	32,000	38,748	35,000	Sheriff's Department
456100	EXCESS FEES TRUSTEE	1,950,000	2,007,744	2,015,000	County Trustee
461101	GEN.GOVENMT.GRANTS COMM.ON CHILD & YOUTH	9,000	9,000	9,000	Juvenile Court Grant
463100	HEALTH DEPARTMENT PROGRAMS	69,960	69,960	62,964	Expense line 101-55110-500599
463100-55111	GENERAL GOVERNMENT GRANTS HEALTH DEPT.PROG	906,300	722,625	1,047,047	Matches DGA Expenses in Account 55110
464300	PUBLIC WORKS GRANTS - LITTER PROGRAM	55,000	39,026	55,000	Sheriff's Department
468200	OTHER STATE REVENUES - INCOME TAX	550,000	350,000	320,000	Received annually from the State
468300	BEER TAX	19,000	17,698	18,500	Received twice a year from the State
468350	VEHICLE CERTIFICATION OF TITLE FEES	25,000	18,538	17,356	County Clerk
468400	ALCOHOLIC BEVERAGE TAX	120,000	158,929	165,000	Received quarterly from the State
468500	MIXED DRINK TAX	88,000	-	-	
469150	CONTRACTED PRISONER BOARD	1,540,000	2,000,000	1,300,000	Sheriff's Department
469600	REGISTRAR'S SALARY SUPPLEMENT	15,164	15,164	15,164	Helps fund Account 101-51500
469800	OTHER STATE GRANTS	98,668	98,668	98,668	Expense line 101-55590-500312

2015-16 Budget Summary

Fund 101 Revenues

Account	Description	Amended Budget FY 14-15	Estimated Revenues FY 14-15	Requested Revenue FY 15-16	Notes
469800-128	OTHER STATE GRANTS	70,000	70,000	70,000	Helps fund Account 101-53200
469900	OTHER STATE REVENUES	16,000	16,835	19,500	Received monthly from the State
475900	OTHER FEDERAL THROUGH STATE	300,000	284,761	295,000	Sheriff's Department
475900-54456	OTHER FEDERAL THROUGH STATE EMA	6,500	6,500	-	
475900-54458	OTHER FEDERAL-STATE	-	-	57,000	Emergency Management Grant (54410)
475900-54459	OTHER FEDERAL-STATE	-	-	28,530	Emergency Management Grant (54410)
475900-54460	OTHER FEDERAL-STATE	-	-	7,200	Emergency Management Grant (54410)
477150	TAX CREDIT BOND REBATE	668,319	668,318	668,319	County Trustee
479900	OTHER DIRECT FEDERAL REVENUE	1,619,100	2,000,000	1,100,000	Sheriff's Department
481100	PRISONER BOARD	3,000	3,300	2,500	Sheriff's Department
481400	CONTRACTED SERVICES	42,500	50,650	52,500	Sheriff's Department
481401	CITY OF MARYVILLE	41,405	41,405	41,405	Reappraisal, EMA, TMA
481402	CONTRACTED SERVICES - CITY ELECTION FUND	5,800	-	-	
481403	CITY OF ALCOA	29,671	29,671	29,670	Reappraisal, EMA, TMA
486100	DONATIONS	10,000	8,336	10,000	Animal Control
486100-5512	DONATIONS	86,015	86,015	180,400	Matches SMACF Expenses in Account 55120
489900	OTHER (USE OF GENERAL FUND)	-	-	-	Use of Fund Balance
498000	OPERATING TRANSFERS	219,889	219,889	154,098	Received from insurance funds for operating expenses
	Total Revenues	42,147,167	41,458,460	40,712,260	
		4,202,799		6,823,473	NEEDED TO BALANCE
		46,349,966		47,535,733	Fund 101 FY 15-16 Budgeted Expenses

2015-16 Budget Summary

Fund 101 Expenses

	Department	Amended Budget FY 14-15	Estimated Expenses FY 14-15	Requested Budget FY 15-16	Requested w/Evergreen FY 15-16	Evergreen Difference	Included	Additional Requested	Notes
51100	County Commission	189,479	188,999	188,581	189,170	589			
51300	County Mayor/Executive Office	221,132	218,950	227,667	227,667	-			
51310	Personnel	156,259	143,590	163,726	183,241	19,515			
51710	Development	636,677	475,491	619,945	633,857	13,912			
51720	Planning	218,524	215,826	218,519	220,515	1,996			
51800	County Bldgs.	1,327,381	1,259,650	1,393,381	1,402,166	8,785			
51910	Preservation of Records	115,375	105,785	102,801	106,115	3,314			
51920	Risk Management	159,299	151,818	154,097	161,868	7,771			
52100	Accounting & Budgeting	721,665	677,993	734,200	737,736	3,536	13,200		adding 2 dependent coverages
52200	Purchasing	368,323	349,539	368,263	382,445	14,182			
52600	Data Processing	579,601	535,884	786,356	796,260	9,904			
53910	Probation Services	606,563	572,762	605,332	624,482	19,150			
55110	Local Health Center	535,946	485,721	514,964	565,738	50,774			
55120	Rabies/Animal Control	355,426	331,238	374,131	407,727	33,596			
91110	General Administration Projects	1,458,506	1,287,616	37,000	37,000	-		237,500	Phone switch, XPs, fiber network, printer
54410	Civil Defense	144,674	75,487	144,674	144,828	154			
91140	Public Health & Welfare Capital	12,000	11,992	-	-	-			
91150	Social, Cultural, & Recreation Projects	119,100	119,100	-	-	-			
51500	Election Commission	609,368	495,855	609,337	609,415	78		2,000	Rental trucks
51600	Register of Deeds	582,359	555,681	576,673	580,020	3,347			
51900	Other General Admin	1,927,744	1,922,216	2,050,619	2,050,619	-	100,000		2015 Wage and Hour Oddity
51900	Indigent Billing	1,285,000	1,281,823	1,455,000	1,455,000	-			
52300	Property Assessor	1,203,718	1,190,937	1,179,510	1,190,004	10,494			
52400	Trustee	467,308	464,358	473,191	479,965	6,774			
52500	County Clerk	1,062,433	1,062,433	1,063,812	1,082,754	18,942			
53110	Circuit Court Judges	111,205	93,448	111,205	111,205	-			
53120	Circuit Court Clerk	2,015,058	1,967,519	1,996,421	2,100,176	103,755		69,484	Use Data Processing Reserve; new ee

Sheriff's Office Additional Requests

756,966 (450,000)	New sheriff's office records management software. Data processing revenue.	
296,000	8 Additional corrections officers	
200,000	inmate food / supplies	
187,500	Five new Investigators	
181,200	PC's, software and vehicle MDTs.	
120,000	Body worn cameras for patrol/SROs.	
100,000	inmate medical	
84,000	Firearms for SWAT	
70,000	Ammunition for training and operations.	
50,000	Gasoline.	
45,000	Supplement for cost of living increase	
30,000	Operations grant replacement.	
19,000	Computer / Software Equipment	
18,000	Vehicle parts increase.	
15,000	Update Crime Scene Investigations equipment	
12,000	earpieces for corrections radios	
11,848	Security sinks for medical	
10,552	Guardian key control station	
10,200	Increased cost in maintenance and repair services to vehicles.	
9,000	CRASH data retrieval system update	
6,000	Corrections in-service	
5,950	De-lice System	
1,800	Equipment parts.	
1,200	Four (4) handheld scanners/gun cabinets near courtrooms	
1,100	Communications Costs	
1,792,316		

Fund 131 - Highway

2015-16 Budget Summary
Fund 131 Highway Department

Account	Description	FY 14-15 Amended Budget	FY 15-16 Budget Request
401620	PAYMENTS IN LIEU OF TAXES - LOCAL UTILITIES	\$ 185,000	\$ 180,000
402100	LOCAL OPTION SALES TAX	2,683,800	2,600,000
402800	MINERAL SEVERANCE TAX	30,000	30,000
411400	CABLE TV FRANCHISE	-	240,000
415900	OTHER PERMITS	200,000	180,000
441100	INVESTMENT INCOME	4,000	2,000
441300	SALE OF MATERIALS & SUPPLIES	200	547
441450	SALE OF RECYCLED MATERIALS	2,400	3,000
445300	SALE OF EQUIPMENT	7,000	3,000
464201	STATE AID PROGRAM	375,000	443,853
469200	GASOLINE & MOTOR FUEL TAX	2,475,000	2,400,000
469300	PETROLEUM SPECIAL TAX	86,000	85,000
479900	OTHER DIRECT FEDERAL REVENUE	9,000	-
489900	OTHER (USE OF FUND BALANCE)	1,441,835	-
	Total	\$ 7,499,235	\$ 6,167,400

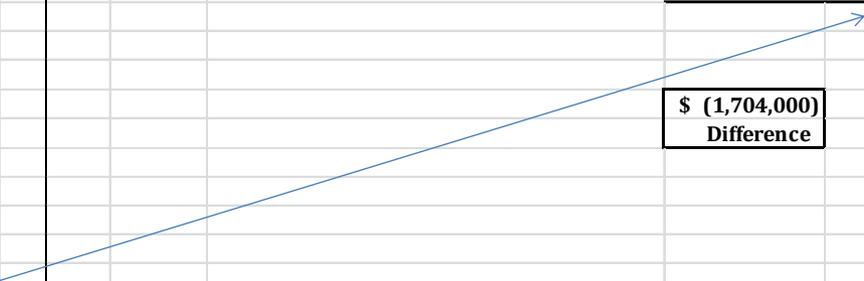
Account	Description	FY 14-15 Amended Budget	FY 15-16 Budget Request
61000	Administration	\$ 727,835	\$ 609,000
62000	Highway & Bridge Maintenance	* 5,387,400	4,080,400
63100	Operation & Maintenance of Equipment	1,000,000	878,000
65000	Engineering Department	384,000	-
68000	Capital Outlay	-	600,000
	Total	\$ 7,499,235	\$ 6,167,400

* Included Bridge Grant matches

Fund 141 – General Purpose Schools

2015-16 Budget Summary			
Fund 141 General Purpose School Revenues			
Account	Description	FY 14-15 Amended Budget	FY 15-16 Budget Request
401100	CURRENT PROPERTY TAX	\$20,465,000	\$19,605,000
401150	DISCOUNT ON PROPERTY TAXES	(304,000)	(288,000)
401200	TRUSTEE'S COLLECTIONS-PRIOR YEAR	425,000	465,000
401250	TRUSTEE'S COLLECTIONS - BANKRUPTCY	18,000	100,000
401300	CIRCUIT COURT/CLERK & MASTER COLLECT - PY	175,000	200,000
401400	INTEREST & PENALTY	100,000	115,000
401610	PAYMENTS IN LIEU OF TAXES-TVA	13,000	13,000
401620	PAYMENTS IN LIEU OF TAXES-LOCAL UTILITIES	170,000	194,000
401630	IN LIEU OF TAXES	7,000	10,000
402100	LOCAL OPTION SALES TAX	11,275,000	13,886,000
402700	BUSINESS TAX	450,000	450,000
402750	MIXED DRINK TAX	65,000	120,000
403500	INTERSTATE TELECOMMUNICATION TAX	5,000	7,000
411100	MARRIAGE LICENSES	5,000	5,500
435420	INSTRUCTIONAL SERVICES CONTRACT	42,500	44,500
441100	INTEREST EARNED	15,000	20,000
441200	LEASE/RENTALS	13,000	13,000
441460	REFUND OF TELECOMMUNICATIONS/INTERNET	50,000	65,000
445300	SALE OF EQUIPMENT	10,000	10,000
445600	DAMAGES RECOVER-INDIVIDUALS	10,000	10,000
445700	CONTRIBUTIONS & GIFTS	148,000	86,000
449900	OTHER LOCAL REVENUES	117,000	108,000
465110	BASIC EDUCATION	44,787,000	45,365,000
465150	PRESCHOOL LOTTERY GRANT	597,000	597,000
465900	OTHER STATE EDUCATION FUNDS	206,500	202,000
466100	CAREER LADDER PROGRAM	350,000	296,000
466120	CAREER LADDER EXTENDED CONTRACT	88,000	79,000
468510	STATE REVENUE SHARING-TVA	1,400,000	1,467,000
469800	EARLY CHILDHOOD EDUCATION	147,531	136,000
471200	ADULT BASIC EDUCATION 84.002	206,000	209,000
471430	EDUCATION OF THE HANDICAPPED ACT 84.027	238,000	200,000
476400	ROTC REIMBURSEMENT	130,000	110,000
489900	FUND BALANCE	457,000	800,000
498004	OPERATING TRANSFERS - INDIRECT COSTS	30,000	-
Total		\$81,911,531	\$84,700,000

2015-16 Budget Summary			
Fund 141 General Purpose Schools Expenses			
Account	Description	FY 14-15 Amended Budget	FY 15-16 Budget Request
71100	Regular Education Program	\$40,227,900	\$42,997,300
71200	Special Education Program	7,895,000	8,041,600
71300	Vocational Education Program	3,425,400	3,522,000
71600	Adult Education Program	227,300	230,500
71900	Retiree Insurance	1,280,000	1,319,000
72110	Attendance	121,400	126,350
72120	Health Services & Coordinated School Health	830,940	840,350
72130	School Counselors & Family Resource Center	1,885,200	1,962,700
72210	Regular Education Support	1,877,600	2,008,600
72220	Special Education Support	488,000	499,000
72230	Vocational Education Support	87,400	88,300
72260	Adult Education Support	122,600	130,900
72290	Safe Schools Grant	54,400	53,000
72310	Board of Education Services	1,787,200	1,929,600
72320	Office of Director of Schools	578,800	621,200
72410	Office of Principal	5,763,600	5,942,800
72510	Fiscal Services	208,400	154,000
72610	Operation of Plant	7,485,000	7,728,025
72620	Maintenance of Plant	1,710,960	1,824,600
72710	Transportation	3,864,100	3,988,100
72810	Technology	786,900	1,398,575
73400	Early Childhood Education	662,600	686,600
76100	Regular Capital Outlay	237,531	-
82330	Education Debt Service	303,300	310,900
	Total	\$81,911,531	\$86,404,000
			\$ (1,704,000) Difference



Fund 151 – Debt Service

2015-16 Budget Summary

Fund 151 Debt Service

Revenue	Description	FY 14-15 Amended	FY 15-16 Requested	Additional Requested	Notes
401100	CURRENT PROPERTY TAX	\$ 13,117,100	\$ 13,335,000		
401150	DISCOUNT ON PROPERTY TAXES	(190,000)	(190,000)		
401200	TRUSTEE'S COLLECTIONS - PRIOR YEARS	330,000	322,000		
401250	TRUSTEE'S COLLECTIONS - BANKRUPTCY	10,000	65,000		
401300	CIR.CLRK/CLK&MASTER COLLECTIONS PR.YEAR	120,000	109,000		
401400	INTEREST & PENALTY	63,000	63,000		
401500	PICK UP TAXES	17,500	-		
401620	PAYMENTS IN LIEU OF TAXES-LOCAL UTILITIES	115,000	115,000		
402100	LOCAL OPTION SALES TAX	600,000	600,000		
402700	BUSINESS TAX	310,000	283,000		
441100	INVESTMENT INCOME	55,000	77,000		
441200	LEASE/RENTALS	38,000	38,000		
445400	SALE OF PROPERTY-RACE TRACK	25,000	25,000		
481300	CONTRIBUTIONS	468,422	310,803		
481401	CITY OF MARYVILLE	144,977	144,547		
481403	CITY OF ALCOA	103,160	103,015		
489900	OTHER (USE OF FUND BALANCE)	-	-	* 1,767,147	Requires property tax increase
498000	TRANSFERS IN	668,318	665,000		
	Total	\$ 15,995,477	\$ 16,065,365		*Refinancing = 1,122,185.16 Amortization = 644,961.84
Account	Description	FY 14-15 Amended Budget	FY 15-16 Budget Request		
82110	General Government - Principle	\$ 6,840,832	\$ 8,498,713		
82130	Debt Service - Education	216,148	235,399		
82210	General Government - Interest	7,887,499	8,132,896		
82230	Interest on Notes	87,079	75,404		
82310	General Government	890,100	890,100		
	Total	\$ 15,921,658	\$ 17,832,512		

Fund Balance Analysis

Fund Balance Analysis				
4/20/2015				
	<u>General County</u>	<u>Highway</u>	<u>Schools</u>	<u>Debt Service</u>
	<u>101</u>	<u>131</u>	<u>141</u>	<u>151**</u>
Fund Balance as of 6/30/14	10,487,006.00	3,133,046.00	5,419,260.00	9,958,709.00
Estimated Revenues	42,958,460.00	6,210,981.00	82,138,743.00	15,545,782.00
Estimated Expenses	(46,017,272.00)	(7,499,235.00)	(81,100,153.00)	(14,816,295.00)
Estimated Fund Balance as of 6/30/15	7,428,194.00	1,844,792.00	6,457,850.00	10,688,196.00
Estimated Fund Balance Difference	(3,058,812.00)	(1,288,254.00)	1,038,590.00	729,487.00
	2013 - 9 pennies moved to schools			**Will Change due to Refinancing-related JE
	2014 - 1 penny moved back to County			

Issues Affecting Multiple Funds

- **Maintenance of Effort - review**
- **Compensation and Benefits – new issues**

Maintenance of Effort (MOE)

Maintenance of Effort (MoE)

- **Education** TCA 49-2-203, 49-3-314
 - New budget compared to the amended/original budget
 - Prior-year budget compared to the annual financial report
 - To reduce MOE:
 - Reduction in student population
 - Significant reduction in total operating expenses (Closing schools, renegotiating insurance, etc.)
 - The State does not fully fund BEP and a waiver is granted
- **Election Commission** TCA 2-12-209(c)(1)
 - May not reduce below appropriations in previous comparable election or non-election years

Maintenance of Effort (Cont.)

- **Highway** TCA 67-3-901(d)
 - Funding can not be less than the average of the five preceding fiscal years, otherwise the gas tax revenue received will decrease
- **Public Library** TCA 10-5-101
 - Reducing funding results in a loss of benefits to the library (Consulting, book collections, grants, support, etc.)
 - Can no longer participate in the state's multi-county regional library program
- **Sheriff** TCA 8-24-103(a)(1), 8-20-12
 - Fund authorized expenses fixed by law
 - May not reduce salaries & number of employees below current levels

Compensation and Benefits

- Evergreen Implementation - \$1.9m
 - General County (Fund 101) and Library (Fund 115) affected
 - Various 100 and 200 Accounts across Funds that have Payroll
- Benefit Changes (HR Committee action required) - \$3.1m
 - 500205 & 500207 in Funds that have Payroll (Expense)
 - (264-0-431010-0) & (264-0-431020-0) in the Health Insurance Fund (Revenue)
- 2015 Pay Period Oddity (101-051900-500189-0) - \$100k

Unusual Wage Payment Issue in 2015 for Many Employers: 27 Bi-Weekly Pay Periods, Not 26



There is an unusual wage issue for 2015 that will affect many employers that pay exempt employees on a bi-weekly basis (rather than weekly, semi-monthly or monthly).

It is an issue that may have both financial and legal repercussions.

And it is an issue we suspect many employers had not noticed or considered.

With 52 weeks in a year, there normally are 26 bi-weekly pay periods in a calendar year. In 2015, however, there will be 27 for many employers.

This oddity occurs every 11 years. In short, it happens because 26 bi-weekly paychecks only cover 364 days in a year, not 365 (or 366 in Leap Years). Those extra one or two “unaccounted for” days add up to create an additional pay period every 11 years.

Fund 264

Health Insurance Fund 264

Object	Project	Account Desc	Approved 14-15	Amended 14-15	Estimate 14-15	Requested 15-16
431010	0	SELF-INSURANCE PREMIUMS	9,300,000.00	9,300,000.00	7,822,294.00	8,322,294.00
431020	0	OTHER EMPLOYEE BENEFITS	9,000,000.00	9,000,000.00	8,072,989.00	8,072,989.00
441100	0	INTEREST EARNED	12,000.00	12,000.00	8,495.00	10,000.00
441600	0	RETIREEES INSURANCE PMTS	630,000.00	630,000.00	1,098,671.00	1,676,711.00
441610	0	COBRA INSURANCE PAYMENTS	50,000.00	50,000.00	32,400.00	40,000.00
			18,992,000.00	18,992,000.00	17,034,849.00	18,121,994.00

Object	Project	Account Desc	Approved 14-15	Amended 14-15	Estimate 14-15	Requested 15-16
500207	0	EMPLOYEE INSURANCE - HEALTH	605,000.00	605,000.00	625,614.00	672,000.00
500312	0	CONTRACTS W/PRIVATE AGCY	320,000.00	320,000.00	315,611.00	340,000.00
500325	0	FISCAL AGENT CHARGES	661,024.00	661,024.00	634,818.00	699,316.00
500507	0	MEDICAL CLAIMS	18,735,396.00	18,735,396.00	17,194,924.00	19,330,236.00
500530	0	FINES, ASSESSMENTS, AND PENAL	0.00	0.00	250,000.00	250,000.00
			20,321,420.00	20,321,420.00	19,020,967.00	21,291,552.00

Needed to Balance **3,169,558.00**

Health Insurance Rates - Monthly

	Total Premium	Employer	Employee
Employee Only	\$ 450	\$ 425	\$ 25
+ Child	1,100	975	125
+ Spouse	1,125	975	150
+ Family	1,150	975	175
Note 1	Employer paid premium is an expense in line 500207 for all funds that have payroll.		
Note 2	Total Premium creates 2 revenue streams (employee & dependent) in the Health Insurance Fund. (See accounts 264-0-431010-0 and 264-0-431020-0)		
Note 3	Total Premium should more than cover total expenditures for Health Fund 264.		

Retiree Insurance Rates - Monthly

	Total Premium	Employer	Employee
Employee Only	\$ 450	\$ 425	\$ 25
+ Child	1,100	975	125
+ Spouse	1,125	975	150
+ Family	1,150	975	175
Note 1	Employer paid premium is an expense for all funds that have payroll.		
Note 2	Total Premium creates a revenue stream in the Health Insurance Fund. (See accounts 264-0-441600-0)		
Note 3	Total Premium should more than cover total expenditures for Health Fund 264.		

Current Picture

- **Budgeted Revenues and Expenses**
- **Additional Requests**

2015-16 Budget Estimates							
Fund	Amended Budget FY 14-15	Actual & Estimated Revenue FY 14-15	Estimated Revenue FY 15-16	Estimated Use of Fund Balance FY 15-16	Estimated Expenses FY 15-16	Additional Requested	Notes
**101 - General County	46,349,966	41,458,460	40,712,260	-	47,593,289	9,369,544	6,823,471 requires property tax increase or expenditure decrease; 2,488,515 supplemental requests
112 - Courthouse & Jail Maintenance	185,300	177,172	179,970	-	179,970		
114 - Law Library	9,813	8,755	9,300	-	8,502		
**115 - Library	2,535,970	1,972,823	2,051,131	206,621	2,257,752		
122 - Drug Control	203,500	114,443	98,500	158,149	256,649		
131 - Highway	7,499,235	6,210,981	6,167,400	-	6,167,400		
*141 - General Purpose Schools	81,911,531	82,138,743	83,900,000	800,000	86,404,000	1,704,000	Requires property tax increase
*142 - School Federal Projects	6,827,552	6,827,552	-	-	-		
*143 - Cafeteria	5,793,000	5,587,665	5,774,000	175,000	5,949,000		
*146 - Extended School Program	1,628,000	1,414,260	1,491,000	139,000	1,630,000		
151 - Debt Service	15,995,477	51,545,782	16,065,365	-	17,832,512	1,767,147	Requires property tax increase
*177 - Education Projects	177,045	-	2,223,000	-	2,223,000		Shifting \$.07 of property tax rate for education capital
189 - Other Capital Projects	-	-	-	-	-		
TOTAL (Appropriation Resolution)	169,116,389	197,456,636	158,671,926	1,478,770	170,502,074	12,840,691	
263 - General Liability	1,171,803	1,177,661	1,188,494	-	1,188,494		
264 - Health & Life Insurance	18,992,000	17,034,849	18,121,994	-	21,291,552	3,169,558	To be funded w/ plan design changes and/or premium increases
266 - Workers Compensation	1,100,471	1,100,616	1,504,659	-	1,064,364		
TOTAL (Internal Service Funds)	21,264,274	19,313,126	20,815,147	-	23,544,410	3,169,558	
351 - Cities Sales Tax	14,777,000	14,708,984	14,587,000	-	14,587,000		
355 - City School ADA No 1	5,425,500	5,508,374	5,470,000	-	5,470,000		
356 - City School ADA No 2	15,275,770	15,258,685	15,055,000	-	15,055,000		
363 - Judicial Drug Fund	217,373		281,134	5,000	227,404		
364 - District Attorney General	18,950	21,650	18,950	-	18,950		
365 - Tourism Fund	1,425,766	1,342,427	1,491,055	-	1,491,055		
TOTAL (Agency Funds)	37,140,359	36,840,120	36,903,139	5,000	36,849,409		
GRAND TOTAL	227,521,022	253,609,882	216,390,212	1,483,770	230,895,893	16,010,249	
*Recommendation from School Board							
**Funds affected by Evergreen Implementation are 101 General and 115 Library							

Next Steps

FY '15-'16

Capital Requests

Additional Capital Request (see next tab "capital" for instructions and account numbers)						
Fund	Account	Expense Li	Project	Amount	Justification	
101	54100	708		19,000.00	Computer / Software Equipment	
				(19,000.00)	Sex offender fund to cover computer and software equipment	
Total				19,000.00		
Additional Capital Request (see next tab "capital" for instructions and account numbers)						
Fund	Account	Expense Li	Project	Amount	Justification	
101	54110	500709		181,200.00	PC's, software and vehicle MDTs.	
		500709		756,966.00	New sheriff's office records management software.	
		500709		(450,000.00)	Data processing revenue.	
		500716		120,000.00	Body worn cameras for patrol/SROs.	
		500716		84,000.00	Firearms for SWAT	
		500716		15,000.00	Update Crime Scene Investigations equipment	
		500708		9,000.00	CRASH data retrieval system update	
Total				716,166.00		
Additional Capital Request (see next tab "capital" for instructions and account numbers)						
Fund	Account	Expense Li	Project	Amount	Justification	
101	54210	500716		12,000.00	earpieces for corrections radios	
		500790		5,950.00	Delice System	
		500790		11,848.00	Security sinks for medical	
		500790		10,552.00	Guardian key control station	
Total				40,350.00		
Blount County Schools						
Capital						
Montvale	Roof Replacement	825,285				
Middlesettlements	Roof Replacement	744,075				
District	Energy Management System	500,000				
HHS	HVAC	750,000				
HHS	Repave & Stripe Parking Lots	250,000				
WBHS	Repave & Stripe Parking Lots	168,000				
Technology	Network Manager & Infrastructure	550,000				
Textbooks	Social Studies Textbooks	300,000				
Total		4,085,360				
Anticipated use of New Sales Tax Revenues		2,700,000				
Possible use of Fund Balance or Other Revenue Source		1,385,360				

Blount County Schools

Project Planning Proposal: Capital, Technology and Textbooks

Year 1: 2015-16		
Capital		
Montvale	Roof Replacement	825,285
Middlesettlements	Roof Replacement	744,075
District	Energy Management System	500,000
HHS	HVAC	750,000
HHS	Repave & Stripe Parking Lots	250,000
WBHS	Repave & Stripe Parking Lots	166,000
Technology	Network Manager & Infrastructure	550,000
Textbooks	Social Studies Textbooks	300,000
Total		4,085,360
Anticipated use of New Sales Tax Revenues		2,700,000
Possible use of Fund Balance or Other Revenue Source		1,385,360
Year 2: 2016-17		
Capital		
EMS	HVAC	500,000
HHS	Auxillary Gym Roof	350,000
WBHS	CTE & Auxillary Gym Roof	850,000
District	Energy Management System	500,000
Technology		1,000,000
Textbooks		400,000
Total		3,600,000
Anticipated use of New Sales Tax Revenues		2,754,000
Possible use of Fund Balance or Other Revenue Source		846,000
Year 3: 2017-18		
Capital		
WBHS(9th grade academy)	Roof	550,000
Porter	HVAC	1,250,000
District	Energy Management System	500,000
Technology		1,300,000
Textbooks		400,000
Total		4,000,000
Anticipated use of New Sales Tax Revenues		2,810,000
Possible use of Fund Balance or Other Revenue Source		1,190,000
Year 4: 2018-19		
Capital		
ELOC	HVAC	250,000
Mary Blount	Geo/HVAC	250,000
District	Roofs/HVAC	1,000,000
District	Energy Management System	500,000
Technology & Digital Text		2,000,000
Total		4,000,000
Anticipated use of New Sales Tax Revenues		2,867,000
Possible use of Fund Balance or Other Revenue Source		1,133,000
Year 5: 2019-20		
Capital		
HHS	Upgrades & Repairs	500,000
WBHS	Upgrades & Repairs	500,000
District	Roofs/HVAC/Paving	1,000,000
District		500,000
Technology & Digital Text		2,300,000
Total		4,800,000
Anticipated use of New Sales Tax Revenues		2,925,000
Possible use of Fund Balance or Other Revenue Source		1,875,000