

Budget Committee Review

Presented May 4, 2015

Recap of Last Week

- **Summary by Fund**
 - **General County - 101**
 - **Highway - 131**
 - **General Purpose Schools - 141**
 - **Debt Service - 151**

Recap of Last Week

- **Issues Affecting Multiple Funds**
 - **Maintenance of Effort (MoE)**
 - **Compensation & Benefits**
 - **Evergreen**
 - **Health Fund – 264**
 - **2 extra work days in 2015-2016**

Recap of Last Week

- **Current Picture**
 - **General County shortfall**
 - **Additional Requests**
 - **School request**
 - **Debt Service need**
 - **Health Fund need**

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	-	47,677,464	9,511,275	6,965,204 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	5,577,662	-	5,577,662		
*143 - Cafeteria	5,793,000	5,587,665	5,683,000	179,000	5,862,000		
*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 Shifting \$.07 of property tax rate for education capital
*177 - Education Projects	177,045	-	2,223,000	-	2,223,000		
189 - Other Capital Projects	-	-	-	-	-		
TOTAL (Appropriation Resolution)	169,116,389	197,456,636	164,158,588	1,482,770	176,076,911	12,982,422	
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	221,876,874	1,487,770	236,470,730	16,151,980	
*Recommendation from School Board							
**Funds affected by Evergreen Implementation are 101 General and 115 Library							

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		6,965,204	NEEDED TO BALANCE
		46,349,966		47,677,464	Fund 101 FY 15-16 Budgeted Expenses

2015-16 Budget Estimates							
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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	5,577,662	-	5,577,662		
*143 - Cafeteria	5,793,000	5,587,665	5,683,000	179,000	5,862,000		
*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 Shifting \$.07 of property tax rate for education capital
*177 - Education Projects	177,045	-	2,223,000	-	2,223,000		
189 - Other Capital Projects	-	-	-	-	-		
TOTAL (Appropriation Resolution)	169,116,389	197,456,636	164,158,588	1,482,770	176,076,911	12,982,422	
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	221,876,874	1,487,770	236,470,730	16,151,980	
*Recommendation from School Board							
**Funds affected by Evergreen Implementation are 101 General and 115 Library							7

2015-16 Budget Summary

Fund 101 Expenses

		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, printers
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

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	Other notes	Additional Requested	Notes
								2 Case Managers + 1 Part-time for Recovery Court, Add'l supplies
53200 Drug/Criminal Court	215,728	213,761	221,770	235,200	13,430		112,142	
53310 General Sessions Judges	1,008,164	994,647	1,018,596	1,019,179	583			
53400 Clerk & Master/Chancery Court	461,264	457,317	456,944	470,137	13,193			
53500 Juvenile Court	458,608	448,816	451,057	464,501	13,444			
53610 Public Defender	55,093	53,162	54,758	55,205	447			
53700 Judicial Commissioners	214,912	220,831	222,882	235,516	12,634		8,200	Operational expenses & supplies
53930 Victim Assistance	80,800	80,800	80,000	80,000	-			
Sheriff	21,459,897	22,162,173	21,429,086	22,940,897	1,511,811		1,792,316	mtce/parts, ammunition, technology, lost grant, investigators/officers, gun
54310 Fire Prevention	23,250	23,250	23,250	23,250	-			
54410 Emergency Management (Grants)	147,680	135,726	123,401	123,401	-			Federal funding
54490 Other Emergency Mgmt (911)	302,133	302,133	324,793	324,793	-		22,660	Landline funding down; Cities will pay more if we do
55120 Animal Shelter (SMACF)	86,015	85,815	180,400	180,400	-			SMACF funding
55110 Health Department (DGA)	906,394	858,445	963,100	1,047,047	83,947			State Funding
55590 Helen Ross McNabb	98,668	98,668	98,668	98,668	-			Flow-thru from State funding
56700 Parks & Recreation	653,585	653,585	672,509	672,509	-		18,924	Benefit increase; city govts have been giving, not county
57100 Agriculture Extension	163,496	163,204	163,496	163,496	-			
57500 Soil Conservation	119,418	118,510	119,369	129,376	10,007			
58120 Industrial Development	848,021	848,021	1,062,200	1,062,200	-		214,179	IDB
58300 Veterans	173,038	173,019	173,038	177,248	4,210			
58500 Contributions to Other Agencies	112,240	112,240	123,000	123,000	-		10,760	Increase requested by Heritage Center
99100 Transfers - Library & QSCB	1,567,839	1,567,839	1,567,839	1,625,395	57,556			
Other (51210, 51220, 51230)	3,599	3,599	3,589	3,589	-		350	Beer Board asking for \$350 increase
Total Expenditures	46,349,965	46,017,272	45,683,150	47,734,980	2,051,830	113,200	2,488,515	
							356,355	"Highlighted" Requests

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		

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*Recommendation from School Board							
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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

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
	<i>*Revenue changes pending Board approval May 7th</i>	<i>drop in revs</i>	<i>(450,000)</i>
		<i>new rev bud</i>	84,250,000

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
	<i>drop in revs</i>	<i>(450,000)</i>	
		(2,154,000)	New Diff

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	-	47,677,464	9,511,275	6,965,204 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	5,577,662	-	5,577,662		
*143 - Cafeteria	5,793,000	5,587,665	5,683,000	179,000	5,862,000		
*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	164,158,588	1,482,770	176,076,911	12,982,422	
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	221,876,874	1,487,770	236,470,730	16,151,980	
*Recommendation from School Board							
**Funds affected by Evergreen Implementation are 101 General and 115 Library							14

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		

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	-	47,677,464	9,511,275	6,965,204 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	5,577,662	-	5,577,662		
*143 - Cafeteria	5,793,000	5,587,665	5,683,000	179,000	5,862,000		
*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	164,158,588	1,482,770	176,076,911	12,982,422	
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	221,876,874	1,487,770	236,470,730	16,151,980	
*Recommendation from School Board							
**Funds affected by Evergreen Implementation are 101 General and 115 Library							

Health Insurance Fund 264 - Scenario

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	RETIREES 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 PENALTIES	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 Fund 264 - Scenario

Object	Project	Account Desc	Approved 14-15	Amended 14-15	Estimate 14-15	Requested 15-16	5/4/15 scenario	
431010	0	SELF-INSURANCE PREMIUMS	9,300,000.00	9,300,000.00	7,822,294.00	8,322,294.00	9,907,073.00	3,169,558
431020	0	OTHER EMPLOYEE BENEFITS	9,000,000.00	9,000,000.00	8,072,989.00	8,072,989.00	9,657,768.00	Employer Funded
441100	0	INTEREST EARNED	12,000.00	12,000.00	8,495.00	10,000.00	10,000.00	
441600	0	RETIREEES INSURANCE PMTS	630,000.00	630,000.00	1,098,671.00	1,676,711.00	1,676,711.00	
441610	0	COBRA INSURANCE PAYMENTS	50,000.00	50,000.00	32,400.00	40,000.00	40,000.00	
			18,992,000.00	18,992,000.00	17,034,849.00	18,121,994.00	21,291,552.00	

Object	Project	Account Desc	Approved 14-15	Amended 14-15	Estimate 14-15	Requested 15-16	5/4/15 scenario	
500207	0	EMPLOYEE INSURANCE - HEALTH	605,000.00	605,000.00	625,614.00	672,000.00	672,000.00	
500312	0	CONTRACTS W/PRIVATE AGCY	320,000.00	320,000.00	315,611.00	340,000.00	340,000.00	
500325	0	FISCAL AGENT CHARGES	661,024.00	661,024.00	634,818.00	699,316.00	699,316.00	
500507	0	MEDICAL CLAIMS	18,735,396.00	18,735,396.00	17,194,924.00	19,330,236.00	19,330,236.00	
500530	0	FINES, ASSESSMENTS, AND PENALTIES	0.00	0.00	250,000.00	250,000.00	250,000.00	
			20,321,420.00	20,321,420.00	19,020,967.00	21,291,552.00	21,291,552.00	

	Needed to Balance	3,169,558.00	0.00
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Health Fund Breakdown

- Increase in Fund spending proportionate to number of employees

Employer Funding = \$3,169,558

Fund	Percentage	Total
Gen. Cty. - 101	30.16%	= \$955,870
Schools - 141,142,143,146	65.84%	= \$2,086,834
Highway - 131	2.76%	= \$87,547
Library - 115	1.24%	= \$39,307
	100.00%	\$3,169,558

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.				

Questions Posed last session

Q: When was the last time the General Fund balance was the \$7.4 Million that it is projected to be at 06/30/15?

Answer:

<u>Year</u>	<u>Total Fund Balance</u>	<u>Unassigned Fund Balance</u>
2014	10,487,006	7,526,624
2013	13,057,658	11,414,521
2012	10,089,484	8,496,172
2011	7,917,801	5,422,216
2010	8,920,477	6,283,373
2009	11,110,065	8,933,911
2008	10,360,010	7,960,954
2007	5,626,762	3,183,024
2006	2,469,807	270,053
2005	2,866,248	1,285,491
2004	6,362,481	4,978,869

Q:How much of the current General
Fund Balance of \$10.487 Million is
“Unrestricted”?

Answer:

\$7.526 Million

Q: Where will “Unrestricted”
estimated General Fund Balance be
at 6/30/15?

Answer:

\$4.468 Million*

*Comes from Unassigned FB of \$7.527M at 6/30/14, minus projected use of FB of \$3.059M

Q: How many Counties use property tax to fund School Capital Fund (177)?

Answer:

2012	Bradley	177 PRI	40110 REV	County Property Taxes	Current Property Tax	\$ 32,664
2012	Madison	177 SCH	40110 REV	County Property Taxes	Current Property Tax	\$ 2,699,606
2012	Roane	177 SCH	40110 REV	County Property Taxes	Current Property Tax	\$ 468,206
2012	Rutherford	177 SCH	40110 REV	County Property Taxes	Current Property Tax	\$ 2,226,987
2013	Bradley	177 PRI	40110 REV	County Property Taxes	Current Property Tax	\$ 33,054
2013	Madison	177 SCH	40110 REV	County Property Taxes	Current Property Tax	\$ 2,722,799
2013	Roane	177 SCH	40110 REV	County Property Taxes	Current Property Tax	\$ 456,405
2013	Rutherford	177 SCH	40110 REV	County Property Taxes	Current Property Tax	\$ 2,258,395
2014	Bradley	177 PRI	40110 REV	County Property Taxes	Current Property Tax	\$ 32,123
2014	Madison	177 SCH	40110 REV	County Property Taxes	Current Property Tax	\$ 1,583,928
2014	Roane	177 SCH	40110 REV	County Property Taxes	Current Property Tax	\$ 453,054
2014	Rutherford	177 SCH	40110 REV	County Property Taxes	Current Property Tax	\$ 2,325,319

Note: McMinn County also uses Property Tax Rate to fund 177

Source: CTAS

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	-	47,677,464	9,511,275	6,965,204 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	5,577,662	-	5,577,662		
*143 - Cafeteria	5,793,000	5,587,665	5,683,000	179,000	5,862,000		
*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	164,158,588	1,482,770	176,076,911	12,982,422	
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	221,876,874	1,487,770	236,470,730	16,151,980	

*Recommendation from School Board

**Funds affected by Evergreen Implementation are 101 General and 115 Library

PENNIES NEEDED

Items Requested		Total Amount	Pennies Required \$.01 = \$317,500	
Needed to Balance Fund 101 (incl. Evergreen)		\$ 7,022,760	23.00	incl. Library's Evergreen
"Selected/shaded" Supplemental Requests		\$ 356,355	2.00	
Debt Service - Fund 151		\$ 1,767,147	6.00	
		\$ 3,169,558	.	
Health Insurance - Fund 264	Gen. Cty.	\$ 1,082,721	4.00	34%
	School	\$ 2,086,837	11.00	66% (split pennies)
Add'l/ Supplemental Requests	Gen. Cty.	\$ 2,132,160	7.00	see breakdown
	Schools	\$ 1,704,000	9.00	
Grand Total		\$ 16,151,980	62.00	
				46.00

Sheriff's Office Additional Requests

	756,966	New sheriff's office records management software.	0.967
	(450,000)	Data processing revenue.	
	296,000	8 Additional corrections officers	0.932
	200,000	inmate food / supplies	0.630
	187,500	Five new Investigators	0.591
	181,200	PC's, software and vehicle MDTs.	0.571
	120,000	Body worn cameras for patrol/SROs.	0.378
	100,000	inmate medical	0.315
	84,000	Firearms for SWAT	0.265
	70,000	Ammunition for training and operations.	0.220
	50,000	Gasoline.	0.157
	45,000	Supplement for cost of living increase	0.142
	30,000	Operations grant replacement.	0.094
	19,000	Computer / Software Equipment	0.060
	18,000	Vehicle parts increase.	0.057
	15,000	Update Crime Scene Investigations equipment	0.047
	12,000	earpieces for corrections radios	0.038
	11,848	Security sinks for medical	0.037
	10,552	Guardian key control station	0.033
	10,200	Increased cost in maintenance and repair services to vehicles.	0.032
	9,000	CRASH data retrieval system update	0.028
	6,000	Corrections in-service	0.019
	5,950	De-lice System	0.019
	1,800	Equipment parts.	0.006
	1,200	Four (4) handheld scanners/gun cabinets near courtrooms	0.004
	1,100	Communications Costs	0.003
	1,792,316		5.645

Other Additional Requests

General Administration Projects	237,500	Phone switch, XPs, fiber network, printers	0.748
Election Commission	2,000	Rental trucks	0.006
Public Defender	8,200	Operational expenses & supplies	0.026
Other Emergency Mgmt (911)	22,660	Landline funding down; Cities will pay more if we do	0.071
Circuit Court Clerk	69,484	Use Data Processing Reserve; new ee	0.219
	339,844		1.070
Drug/Criminal Court	112,142	2 Case Managers + 1 Part-time for Recovery Court, Add'l sup	0.353
Parks & Recreation	18,924	Benefit increase; city govts have been giving, not county	0.060
Industrial Development	214,179	IDB	0.675
Contributions to Other Agencies	10,760	Increase requested by Heritage Center	0.034
Other	350	Beer Board asking for \$350 increase	0.001
	356,355		1.122
	2,488,515		7.838

Wheel Tax Scenario

- Cars/Trucks (up to 9k lbs – mostly individually-owned, but some used commercially)

Total 177,000 (157,000 w/o rentals)

Vehicles	Wheel Tax	Total	Adjusted	Est. Revenue
157,000 x	\$30	= \$4,710,000	10%	\$4,239,000
157,000 x	\$35	= \$5,495,000	10%	\$4,945,500
157,000 x	\$40	= \$6,280,000	10%	\$5,652,000
157,000 x	\$45	= \$7,065,000	10%	\$6,358,500
157,000 x	\$50	= \$7,850,000	10%	\$7,065,000

TN Wheel Tax Stats

- 60 Counties Impose Wheel Tax
- Rates range from \$10 - \$90
- 35 out of the 60 Counties have rates \$40 or higher
- Can be levied on any motor vehicle taxable by the state
- May tax different rates for different vehicles BUT must provide a rational basis for doing so
 - ex. classification of vehicle
- Must have same term, collection method, proration, and grace period as the state registration fee

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	-	47,735,020	7,379,115	6,965,204 requires property tax increase or expenditure decrease; 356,355 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	84,700,000		84,250,000 Budget to be apprvd by board May 7th
*142 - School Federal Projects	6,827,552	6,827,552	5,577,662	-	5,577,662		
*143 - Cafeteria	5,793,000	5,587,665	5,683,000	179,000	5,862,000		
*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	17,832,512	-	17,832,512		6 cents in property tax increase to balance
*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	165,925,735	1,482,770	174,430,467	7,379,115	
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	20,691,552	-	20,691,552	-	15 cents in property tax increase to balance: 4 cents Gen. Cty., Library, Hwy & 11 cents Schools
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	23,384,705	-	22,944,410	-	
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	226,213,579	1,487,770	234,224,286	7,379,115	
*Recommendation from School Board							
**Funds affected by Evergreen Implementation are 101 General and 115 Library							

PENNIES NEEDED

Items Requested		Total Amount	Pennies Required \$.01 = \$317,500	
Needed to Balance Fund 101 (incl. Evergreen)		\$ 7,022,760	23.00	incl. Library's Evergreen
"Selected/shaded" Supplemental Requests		\$ 356,355	2.00	
Debt Service - Fund 151		\$ 1,767,147	6.00	
		\$ 3,169,558	.	
Health Insurance - Fund 264	Gen. Cty.	\$ 1,082,721	4.00	34%
	School	\$ 2,086,837	11.00	66% (split pennies)
Grand Total		\$ 12,315,820	46.00	