

**RUTHERFORD COUNTY, TENNESSEE
INITIAL OVERVIEW OF THE
REQUESTED OPERATING BUDGET**

For the Fiscal Year Ending June 30, 2015

PUBLIC HEARING – June 17, 2014

Pursuant to Chapter 49, Private Acts of 1979, the annual operating budget requests are presented for your consideration. The Finance Department offers this overview to provide general information relating to the proposed operating budget, along with information regarding changes that have a significant impact on the budgets of the various funds. We hope that this proves useful to individuals who are not concerned with the detailed information contained in the remainder of this document. Copies of this overview will be available for public review.

Calendar Year 2014 is a reappraisal year for Rutherford County. This means that the appraised and assessed value of all real property is to be adjusted to reflect changes that have occurred in the market value of property within that location. The goal of this process is to achieve an equalization of assessed value at least every four years. The assessor’s office projects in average increase in all assessed value of real property of approximately 4%.

State law requires that in a reappraisal year, a certified tax rate be calculated and submitted to the State Board of Equalization for review. This certified rate is the calculated rate that will provide the same tax revenue from properties that were on the tax roll the previous year, given their increased assessed value. This does not include new construction, improvements and deletions to the previous tax roll. The certified rate for Rutherford County Government was calculated as \$2.4968. The proposed 2014-2015 budget does not contemplate a change in this certified rate. As displayed below, the certified tax rate was allocated to the various funds in the same ratio as the 2013 property tax rate.

Allocation of the Certified Tax Rate

	2013 Current		2014 Certified	
	Rate	Ratio	Rate	Ratio
County General	\$ 0.6700	26.12%	\$ 0.6521	26.12%
Solid Waste	-	0.00%	-	0.00%
Ambulance	0.0579	2.26%	0.0564	2.26%
Road & Bridges	0.0130	0.50%	0.0126	0.50%
Education	1.1930	46.51%	1.1612	46.51%
Ed. Capital Projects	0.0451	1.76%	0.0439	1.76%
General Debt Service	0.5862	22.85%	0.5706	22.85%
	\$ 2.5652	100%	\$ 2.4968	100%

It is necessary that the county maintain adequate fund balances to ensure funds are available to operate during the early months of each fiscal year, prior to the collection of current property taxes which begins in October. These balances are also needed to allow for unanticipated expenditures and/or changes in economic conditions. The county has adopted policies regarding the level of unassigned fund balances in the General Fund (15%) and the Debt Service Fund (computed). The State requires the Board of Education to maintain 3% of current appropriations in the unassigned fund balance in the General Purpose School Fund. Also, the State does not allow fund balances in the Cafeteria fund to exceed three months of operating expenses.

The following statement presents a summary of proposed operations to demonstrate the proposed appropriations and the anticipated revenues for each fund.

STATEMENT OF PROPOSED OPERATIONS
For the Fiscal Year Ending June 30, 2015

Fund	Certified Tax Rate	Estimated Revenues	Recommended Appropriations		Revenues over (under) Appropriations
County General	\$0.6521	\$ 82,228,650	\$ 84,970,659	17.7%	\$ (2,742,009)
Solid Waste/Sanitation	-	3,404,100	4,527,208	0.9%	(1,123,108)
Ambulance	0.0564	9,873,988	11,869,875	2.5%	(1,995,887)
Industrial/Economic Dev.	-	72,113	309,907	0.1%	(237,794)
Special Purpose	-	-	5,000	0.0%	(5,000)
Drug Control	-	465,600	348,160	0.1%	117,440
Highway	0.0126	8,617,148	9,249,064	1.9%	(631,916)
General Debt Service	0.5706	39,457,068	41,842,468	8.7%	(2,385,400)
General Purpose School	1.1612	293,859,003	306,688,721	63.8%	(12,829,718)
Centralized Cafeteria	-	17,630,000	18,333,292	3.8%	(703,292)
Education Capital Projects	0.0439	2,421,216	2,400,425	0.5%	20,791
	<u>\$2.4968</u>	<u>\$ 458,028,886</u>	<u>\$ 480,544,779</u>	<u>100.0%</u>	<u>\$ (22,515,893)</u>
General Penny	\$ 609,580				
School Penny	\$ 522,776				

Because the County Commission implemented a tax freeze (TF) program for senior citizens who meet specific qualifications, if the commission voted to increase the property tax, additional revenue would be calculated as follows: TF General Penny - \$605,860; TF School Penny - \$519,586.

The proposal from the Budget, Finance and Investment Committee ensures that Rutherford County's fund balance policies are met for the County General Fund, Debt Service Fund and the General Purpose School Fund. The following schedule shows the estimated change to each fund's assigned/unassigned fund balance.

**Estimated Change in Fund Balance
For the Fiscal Year Ending June 30, 2015**

Fund	Certified Tax Rate	Estimated Assigned / Unassigned FB July 1, 2014	reduction of Restricted FB	Revenues over (under) Appropriations	Assigned / Unassigned FB June 30, 2015	
County General	\$0.6521	\$16,722,000	\$650,000	\$ (2,742,009)	\$ 14,629,991	17.2%
Solid Waste/Sanitation	-	4,362,000		(1,123,108)	3,238,892	
Ambulance	0.0564	3,061,025		(1,995,887)	1,065,138	
Industrial/Economic Dev.	-	818,311		(237,794)	580,517	
Special Purpose	-	9,000		(5,000)	4,000	
Drug Control	-	785,028		117,440	902,468	
Highway	0.0126	7,635,050		(631,916)	7,003,134	
General Debt Service	0.5706	33,320,000		(2,385,400)	30,934,600	73.9%
General Purpose School	1.1612	22,050,000		(12,829,718)	9,220,282	3.0%
Centralized Cafeteria	-	4,283,953		(703,292)	3,580,661	19.5%
Education Capital Projects	0.0439	1,140,722		20,791	1,161,513	
	<u>\$2.4968</u>	<u>\$ 94,187,089</u>	<u>\$ 650,000</u>	<u>\$ (22,515,893)</u>	<u>\$ 72,321,196</u>	

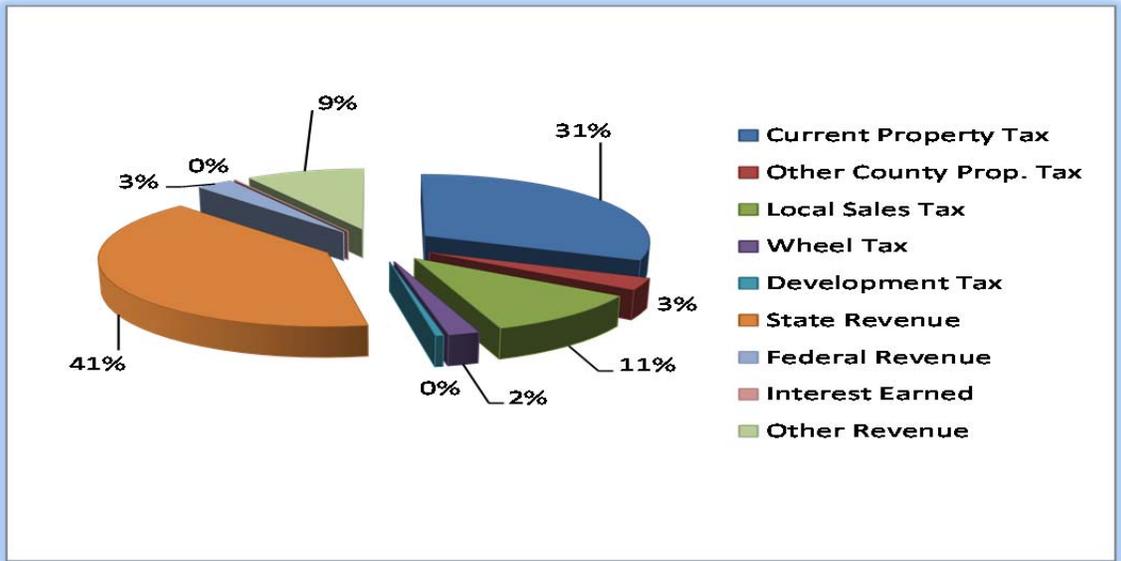
PROJECTED REVENUES

Estimated revenues below have been allocated to the various funds in the same manner as the previous year. In any given year, we usually anticipate a certain amount of revenue growth to fund normal inflation in county programs and services. The chart and table on the following page present the projected revenues that will be available to fund appropriations for all departments during the coming year. Revenue growth projections are formulated based on the actual growth history of each individual revenue component for the past several years. As stated before, this analysis is based on the assumption that significant changes in these growth trends will not occur.

After the budget has been adopted for the next fiscal year, periodic reports will be made throughout the year to the Budget, Finance and Investment Committee of the County Commission to apprise them of our actual experience in comparison to these estimates.

SUMMARY REVENUE ALL FUNDS

SOURCE	PROJECTION	%
Current Property Tax	\$ 141,739,268	30.9%
Other County Prop. Tax	13,036,001	2.8%
Local Sales Tax	49,200,000	10.7%
Wheel Tax	9,380,860	2.0%
Development Tax	2,450,000	0.5%
State Revenue	186,699,828	40.8%
Federal Revenue	13,155,890	2.9%
Interest Earned	348,714	0.1%
Other Revenue	42,018,325	9.2%
Total Estimated Revenue	<u><u>\$ 458,028,886</u></u>	<u><u>100%</u></u>



APPROPRIATIONS

The inherent mission of government is to provide services to its citizens. These services are generally provided by the government’s employees. It is not surprising then that the majority of the government’s expenditures are in the form of salary/wages and related benefits. This will be the tenth year of the pay plan adopted by the Board of Commissioners in June, 2005 but was modified in July, 2012 and again in July, 2013. This pay plan affects personnel costs in the General Fund, Solid Waste Fund, and Ambulance Fund. In August, 2011 the Steering Committee charged the Human Resource Director to perform a salary study. The governments selected to compare with Rutherford County included Williamson County, Montgomery County, Sumner County, City of Murfreesboro and the City of Franklin. The results of the study revealed that the county’s median for various positions were below the median of the comparable governments. Because of the cost, it was determined early on that it would take several years to bring the County’s median up to the others.

Using the same basic grade structure of the original pay table, for fiscal year ended June 30, 2013 the steps increased from 10 to 20 steps and the intent was for employees to progress one step each year until they top out in their grade. Previously the county required employees to be in their existing step two full years, (with a measurement date as of June 30) before moving to the next step. The second phase of the HR department’s plan was implemented during the 2013-2014 fiscal year and expanded the original 14 grades to 56 grades and moved classifications to the correct grades based on data received from the 2011/2012 study. While it should be noted that the base table has **not** been increased for cost-of-living, the Budget, Finance and Investment Committee has recommended that those employees who are topped out in their pay-grade be granted a ½ percent increase.

The Human Resource Department also worked with the Highway Superintendent and applied the same methodology in evaluating each of their employees. The expanded grade table was used in preparing the budget for the Highway Fund. Salaries in the General Purpose School Fund and Cafeteria Fund are budgeted according to the Board of Education’s pay plan. Their proposal includes earned steps but no increase to their base table. To help cover the cost of health insurance, the Board

of Education plans to give any employee who did not receive a step increase, a sum not to exceed \$120.

The cost of providing health insurance to employees is a challenge for most governmental units. All fund budgets presented include funding the premiums as recommended by the Rutherford County Insurance Committee and adopted by the Rutherford County Commission. The Commission's stated plan is to increase the premium amount paid by the employee by at least 1% each year until the employee is responsible for 20% of the premium rate. For calendar year 2015, the employee will be responsible for 10% of the premium for individual coverage and 14% for the co-pay and deductible plan. For the higher deductible HRA plan, there is no charge to the employee for individual coverage. However the employee is responsible for a percentage of the premium if a different tier is chosen (4% family, 3% for employee & spouse and 2% for employee & child,).

The following table presents a comparison of current original & amended appropriations by fund with department requests and the County Mayor's recommendation where applicable. It is important to note that departments often submit budget requests with information as to the priority of certain new initiatives. There is always the realization that depending on revenue predictions, certain increases may not be approved. It's also important to note that when department's return their requests; they typically do not include any change to the current pay structure. Any changes to the calculation of payroll are generally presented in the Mayor's and the Budget, Finance and Investment Committee's recommendation. Of the departments in which the County Mayor offers recommendations, there were only requests for 5 additional full time personnel at a cost of \$246,619. The County Mayor recommended a new full time position in the maintenance department, costing \$46,041, but eliminated one position in Juvenile Detention, saving \$46,688.

Fund	Original 2013-2014	Amended 2013-2014	Requested 2014-2015	Mayor Recommended 2014-2015	Bud. & Finance Recommended 2014-2015
County General	\$ 83,110,306	\$ 87,355,118	\$ 86,189,487	\$ 84,250,671	\$ 84,970,659
Solid Waste/Sanitation	4,208,265	4,209,815	4,296,740	4,512,208	4,527,208
Ambulance Service	12,640,859	12,814,327	10,889,937	11,861,555	11,869,875
Industrial/Economic Dev.	243,745	243,745	243,600	243,600	309,907
Special Purpose	29,989	143,984	184,606	5,000	5,000
Drug Control	364,610	742,450	348,085	348,160	348,160
Road & Bridge	9,145,289	9,154,689	9,249,064	(1)	9,249,064
General Purpose School	300,005,565	302,222,079	306,688,721	(1)	306,688,721
Central Cafeteria	19,089,953	19,089,953	18,333,292	(1)	18,333,292
Education Capital Projects	2,466,383	2,924,087	2,400,425	(1)	2,400,425
General Debt Service (2)	50,482,817	50,499,817	41,636,638	(1)	41,842,468
	<u>\$ 481,787,781</u>	<u>\$ 489,400,064</u>	<u>\$ 480,460,595</u>		<u>\$ 480,544,779</u>

(1) - County Mayor does not make a recommendation on this Fund

SIGNIFICANT BUDGET INCREASES

The following listing itemizes some of the changes in the operating budget for the General Fund from the 2013-2014 **original** budget:

GENERAL FUND

- 12 Full time fire fighters (awarded during 13-14) \$680,306
- Health Insurance –full impact of 2014 rate increase \$694,570
- Jail Medical Services \$192,374

GENERAL PURPOSE SCHOOL FUND

The increase to the General Purpose School fund is based upon growth of 2.4%, although student growth has been 2.9%. The overall budget is only increasing 1.9%. Seventy-five new positions are added for this growth.



**ESTIMATED CHANGE IN FUND BALANCE
AS AMENDED**

For the Fiscal Year Ending June 30, 2014

test of policies

Fund	Adopted Tax Rate	Estimated Assigned / Unassigned FB July 1, 2013	adjustments	Estimated Revenues	Recommended Appropriations	Revenues over (under) Appropriations	Estimated Assigned / Unassigned FB June 30, 2014		requirement	additional \$\$s needed to meet requirement
County General	\$ 0.6700									
As Adopted		\$ 19,775,728		\$ 79,667,002	\$ 83,110,306	\$ (3,443,304)	\$ 16,332,424	19.65%	\$ 12,466,546	\$ (3,865,878)
Changed as of 5/31/2014		\$ 19,775,728		\$ 81,582,956	\$ 86,271,491	\$ (4,688,535)	\$ 15,087,193	17.49%	\$ 12,940,724	\$ (2,146,469)
Solid Waste/Sanitation	\$ -									
As Adopted		\$ 4,634,899		3,232,100	4,208,265	(976,165)	3,658,734			
Ambulance	\$ 0.0579									
As Adopted		\$ 5,634,531		\$ 10,294,785	\$ 12,640,859	\$ (2,346,074)	\$ 3,288,457			
Changed as of 5/31/2014		\$ 5,634,531	6,216	\$ 10,379,785	\$ 12,806,327	\$ (2,426,542)	\$ 3,214,205			
Industrial/Economic Dev.	-									
As Adopted		\$ 666,829		13,392	243,745	(230,353)	436,476			
Special Purpose	-									
As Adopted		\$ 32,422		\$ -	\$ 29,989	\$ (29,989)	\$ 2,433			
Changed as of 5/31/2014		\$ 32,422	1,588	\$ 113,139	\$ 143,128	\$ (29,989)	\$ 4,021			
Drug Control										
As Adopted	-	\$ 849,550		\$ 460,500	\$ 364,610	\$ 95,890	\$ 945,440			
Changed as of 5/31/2014		\$ 849,550	10,730	\$ 568,022	\$ 740,650	\$ (172,628)	\$ 687,652			
Highway	0.0130									
As Adopted		\$ 6,680,447		\$ 8,176,233	\$ 9,145,289	\$ (969,056)	\$ 5,711,391			
Changed as of 5/31/2014		\$ 6,680,447		\$ 8,176,233	\$ 9,151,689	\$ (975,456)	\$ 5,704,991			
General Debt Service	0.5862									
As Adopted		\$ 33,328,569		48,779,045	50,482,817	(1,703,772)	\$ 31,624,797	62.64%		

**ESTIMATED CHANGE IN FUND BALANCE
AS AMENDED**

For the Fiscal Year Ending June 30, 2014

test of policies

Fund	Adopted Tax Rate	Estimated Assigned / Unassigned FB July 1, 2013	adjustments	Estimated Revenues	Recommended Appropriations	Revenues over (under) Appropriations	Estimated Assigned / Unassigned FB June 30, 2014	requirement	additional \$\$s needed to meet requirement
General Purpose School	1.1930								
As Adopted		\$ 25,620,914		289,652,377	300,005,565	\$ (10,353,188)	\$ 15,267,726	5.09%	\$ 9,000,167
Changed as of 5/31/2014		\$ 25,620,914	2,989	\$ 289,983,012	\$ 302,222,079	\$ (12,239,067)	\$ 13,384,836	4.43%	\$ 9,066,662
Centralized Cafeteria									
As Adopted		\$ 4,978,701		18,290,500	19,089,953	(799,453)	\$ 4,179,248	21.89%	
Education Capital Projects	0.0451								
As Adopted		\$ 1,663,150		2,401,660	2,466,383	\$ (64,723)	\$ 1,598,427		
Changed as of 5/31/2014		\$ 1,663,150	268	\$ 2,401,660	\$ 2,924,087	\$ (522,427)	\$ 1,140,991		
Totals	2.5652	103,865,739	\$ 21,791	463,519,844	488,284,231	(24,764,387)	79,123,143		

Fund: 101. COUNTY GENERAL FUND

---Date---	Ty-	--Refer--	-----Description-----	---Budget Amt--	-	-
101. -34525 RESTRICTED FOR PUBLIC SAFETY						
8/16/2013	BG	1038	BUD AMEND APP BY COMM 8/16/13	69,033.00	D	unspent law enforcement block grant
101. -34585 RESTRICTED FOR CAPITAL PROJECT						
8/16/2013	BG	1038	BUD AMEND APP BY COMM 8/16/13	(149.00)	C	closed firing range project
10/18/2013	BG	1041	BUD AMEND APP BY COMM 10-17-13	(560.00)	C	close twelve corner's project
1/17/2014	BG	1045	BUD AMEND APP BY COMM 1/16/14	15,600.00	D	addl \$s for Midland & Elam Road VFD
2/14/2014	BG	1046	BUD AMEND APP BY COMM 2/13/14	200,000.00	D	complete EMA communication project
			Ending Balance	214,891.00	D	
101. -34640 COMMITTED FOR AGRICULTURE EXTENSION						
9/13/2013	BG	1039	BUD AMEND APP BY COMM 9-2-13	100,000.00	D	roof replacement & panels
101. -39000 UNASSIGNED FUND BALANCE						
8/16/2013	BG	1038	BUD AMEND APP BY COMM 8/16/13	1,500.00	D	Public Defender grant funds
8/16/2013	BG	1038	BUD AMEND APP BY COMM 8/16/13	131,301.00	D	Correct bdtg rev. for homeland security grants
8/16/2013	BG	1038	BUD AMEND APP BY COMM 8/16/13	493.00	D	Fire dept grant funds (sprinkler project)
9/13/2013	BG	1039	BUD AMEND APP BY COMM 9-2-13	118,275.00	D	Rudd medical center contract - workhouse
9/13/2013	BG	1039	BUD AMEND APP BY COMM 9-2-13	5,658.00	D	shop with sheriff/explorer/k-9
9/13/2013	BG	1039	BUD AMEND APP BY COMM 9-2-13	30,000.00	D	update study of judicial building
10/18/2013	BG	1041	BUD AMEND APP BY COMM 10-17-13	100,000.00	D	repair Coin Building
10/18/2013	BG	1041	BUD AMEND APP BY COMM 10-17-13	(282,815.00)	C	increase PILOT revenue estimate
1/17/2014	BG	1045	BUD AMEND APP BY COMM 1/16/14	7,397.00	D	correct payroll budget
2/14/2014	BG	1046	BUD AMEND APP BY COMM 2/13/14	18,025.00	D	DVR system at Workhouse
2/14/2014	BG	1046	BUD AMEND APP BY COMM 2/13/14	650,000.00	D	Purchase of DNJ Property
5/16/2004	BG	1048	BUD AMEND APP BY COMM 5/15/14	15,275.00	D	Judge Davenport
5/16/2004	BG	1048	BUD AMEND APP BY COMM 5/15/14	46,198.00	D	Sheriff's Electrical Issues
5/16/2004	BG	1048	BUD AMEND APP BY COMM 5/15/14	20,000.00	D	Legal Services
				861,307.00		
Additional Use of FB for 2013-2014 Budget						
			Restricted/Committed	383,924.00		
			Unassigned	861,307.00		
				<u>1,245,231.00</u>		

Allocation of the Certified Tax Rate

	2013		2014	
	Current		Certified	
	Rate	Ratio	Rate	Ratio
County General	\$ 0.6700	26.12%	\$ 0.6521	26.12%
Solid Waste	-	0.00%	-	0.00%
Ambulance	0.0579	2.26%	0.0564	2.26%
Road & Bridges	0.0130	0.50%	0.0126	0.50%
Education	1.1930	46.51%	1.1612	46.51%
Ed. Capital Projects	0.0451	1.76%	0.0439	1.76%
General Debt Service	0.5862	22.85%	0.5706	22.85%
	\$ 2.5652	100%	\$ 2.4968	100%

**Estimated Revenue from Current Property Taxes
2014 Assessments Based on Estimated Assessed**

Valuation of - Real & Personal Property	\$6,310,936,333
Tax Freeze Properties	(58,519,800)
Valuation of - Public Utility Property	176,200,000
TOTAL	<u>\$6,428,616,533</u>

Fund	Current Tax Rate	Proposed Certified Tax Rate	Amount of Tax Levy	Reserve for Delinquency 4.5%	Estimated Collection of Unfrozen Taxes	Total Frozen Taxes 1,393,252	Reserve for Delinquency 4.5%	Estimated Net Collection of All Taxes											
County General	\$ 0.6700	\$ 0.6521	\$ 41,921,008	\$ 1,886,445	\$ 40,034,563	\$ 363,882	\$ 16,375	\$ 40,382,070											
Solid Waste	-	-	-	-	-	-	-	-											
Ambulance Service	0.0579	0.0564	3,625,740	163,158	3,462,581	31,472	1,416	3,492,637											
Highway	0.0130	0.0126	810,006	36,450	773,555	7,031	316	780,270											
Education	1.1930	1.1612	74,649,095	3,359,209	71,289,886	647,967	29,159	71,908,694											
Education Capital Projects	0.0451	0.0439	2,822,163	126,997	2,695,165	24,497	1,102	2,718,560											
Debt Service	0.5862	0.5706	36,681,686	1,650,676	35,031,010	318,403	14,328	35,335,085											
Total	\$ 2.5652	\$ 2.4968	\$ 160,509,698	\$ 7,222,936	\$ 153,286,761	\$ 1,393,252	\$ 62,696	\$ 154,617,317											
				Less City	10,535,471		Less City	10,626,921											
				Total Available	<u>\$ 142,751,290</u>		Total Available	<u>\$ 143,990,396</u>											
				<table border="1"> <tr> <th align="center" colspan="2">Revenue Per Added Penny</th> </tr> <tr> <td>General</td> <td align="right">\$ 613,933</td> </tr> <tr> <td>Schools</td> <td align="right">526,509</td> </tr> </table>		Revenue Per Added Penny		General	\$ 613,933	Schools	526,509	<table border="1"> <tr> <th align="center" colspan="2">Revenue Per Penny</th> </tr> <tr> <td>General</td> <td align="right">\$ 619,262</td> </tr> <tr> <td>Schools</td> <td align="right">531,079</td> </tr> </table>		Revenue Per Penny		General	\$ 619,262	Schools	531,079
Revenue Per Added Penny																			
General	\$ 613,933																		
Schools	526,509																		
Revenue Per Penny																			
General	\$ 619,262																		
Schools	531,079																		
WFTEADA Allocations (estimated)				Total															
			Education	Ed. Cap. Projects	Total	Education	Ed. Cap. Projects	Total											
County		85.76%	\$ 61,138,206	\$ 2,311,374	\$ 63,449,580	\$ 61,668,896	\$ 2,331,437	\$ 64,000,333											
City		14.24%	10,151,680	383,792	10,535,471	10,239,798	387,123	10,626,921											
Total		100.00%	\$ 71,289,886	\$ 2,695,165	\$ 73,985,051	\$ 71,908,694	\$ 2,718,560	\$ 74,627,254											

Rutherford County, Tennessee
GENERAL FUND
101
Fiscal Year 2014-2015

2014-2015		
Department's Request	Mayor's Recomm. 5/8/2014	Budget Recommendation
\$ 82,213,650	\$ 82,213,650	\$ 82,213,650
		15,000 county clerk
		31,341 Homeland Security
		120,000 Home Grant
		3,900 PAWS GRANT
		631,328 current levy adjustment
		<u>83,015,219</u>
86,189,487	84,250,671	84,250,671
		1,121 Reg of Deeds
		3,735 Chancery
		(56,400) Circuit
		106,515 Sheriff
		(81,406) Jail
		(15,000) Fire
		90,000 Agriculture
		12,790 salary correction
		650,000 fire trucks
		11,573 .5% for topped out
		(23,550) OIT cameras
		30,610 increase for nonprofits
		31,341 Homeland Security
		120,000 Home Grant
		3,900 PAWS Grant
		<u>85,135,900</u>
\$ (3,975,837)	\$ (2,037,021)	\$ (2,120,681)
	<i>USE OF RESTRICTED FB</i>	650,000
		<u>\$ (1,470,681)</u>
Budgeted Unassigned Fund Bal 7/01/14		\$ 19,000,000
Est. Unassigned Fund Bal 6/30/15		17,529,319 20.59%
	15% req.	\$ 12,770,385

3.500 pennies needed to balance Revenues to Appropriations

Fund Balance Restricted for Capital
development tax
101-34585

Balance 7/1/2013	\$ 1,676,072
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13-14 Operations

Estimated Revenue	\$ 1,250,000
Amendments	709
<i>closed out projects</i>	
<i>realized above budget</i>	528,625

Appropriated For:

Sheriff's Vehicles	(750,000)		
GIS Data Acquisition	(250,000)		
OIT Data Processing	(250,000)	(1,250,000)	

Amendments

Fire bldg. projects	(15,600)		
Animal Control Vehic	(41,000)		
Communication projec	(200,000)	(256,600)	\$ (1,506,600)

Estimated Ending 6/30/2014	\$ 1,948,806
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14-15 Operations

Estimated Revenue	\$ 1,225,000
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Appropriated For:

Sheriff's Vehicles	(700,000)		
Fire Department	(285,000)		
GIS Data Acquisition	(120,000)		
OIT Capital Outlay	(120,000)		
Fire Trucks	(650,000)	\$ (1,875,000)	

Estimated Ending 6/30/2015	\$ 1,298,806
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Rutherford County, Tennessee
SOLID WASTE / SANITATION FUND
116
 Fiscal Year 2014-2015

	2013-2014			2014-2015		
	Original Budget	Change inc. (dec.)	Amended Budget	Department's Request	Mayor's Recomm. 5/08/2014	Budget Recommendation
	<i>Current year</i>					
Revenue	\$ 3,232,100	\$ -	\$ 3,232,100	\$ 3,404,100	\$ 3,404,100	\$ 3,404,100
Expenditures	4,208,265	-	4,208,265	4,296,740	4,527,208	4,527,208
Change to Fund Balance	\$ (976,165)		\$ (976,165)	\$ (892,640)	\$ (1,123,108)	\$ (1,123,108)

pennies needed to balance **1.85**

Budgeted Assigned Fund Balance 7/01/14 \$ 4,362,000
 Estimated Ending Assigned Fund Balance 6/30/15 \$ 3,238,892

NO PROPERTY TAX IN THIS FUND

Rutherford County, Tennessee
 AMBULANCE FUND
118
 Fiscal Year 2014-2015

	2013-2014			2014-2015		
	Original Budget	Change inc. (dec.)	Amended Budget	Department's Request	Mayor's Recomm. 5/08/2014	Budget Recommendation
Revenue	\$ 10,294,785	\$ 85,000	\$ 10,379,785	\$ 9,873,988	\$ 9,873,988	\$ 9,873,988
					Current Levy adjust	54,603
						9,928,591
Expenditures	12,640,859	165,468	12,806,327	11,889,937	11,861,545	11,869,875
Change to Fund Balance	\$ (2,346,074)		\$ (2,426,542)	\$ (2,015,949)	\$ (1,987,557)	\$ (1,941,284)
					<i>pennies needed to balance</i>	3.28
				Budgeted Beginning Assigned Fund Balance 7/01/14	\$	3,061,025
				Estimated Ending Assigned Fund Balance 6/30/15	\$	1,119,741
Current Tax	\$ 0.0579					
Certified Tax Rate	\$ 0.0564					
Added Penny	\$ 605,860					

Rutherford County, Tennessee
INDUSTRIAL / ECONOMIC DEVELOPMENT

119

Fiscal Year 2014-2015

	2013-2014			2014-2015		
	Original Budget	Change inc. (dec.)	Amended Budget	Requested	Mayor's Recomm. 5/08/2014	Budget Recommendation
	Current					
Revenue	\$ 21,337	\$ (7,945)	\$ 13,392	\$ 6,467	\$ 6,467	\$ 72,114
Expenditures	243,745	-	243,745	243,600	243,600	309,907
Change to Fund Balance	\$ (222,408)			\$ (237,133)		
			\$ (230,353)	\$ (237,133)	\$ (237,133)	\$ (237,793)
				Estimated Beginning Fund Balance 7/1/2014		\$ 818,311
				<i>receipt of principal on notes</i>		33,732
				Estimated Ending Fund Balance 6/30/2015		\$ 614,250

NO PROPERTY TAX IN THIS FUND

Rutherford County, Tennessee
SPECIAL PURPOSE
121
 Fiscal Year 2014-2015

	2013-2014			2014-2015		
	Original Budget	Change inc. (dec.)	Amended Budget	Department's Request	Mayor's Recomm. 5/08/2014	Budget Recommendation
Current						
Revenue	\$ -	107,128	\$ 107,128	\$ -	\$ -	\$ -
Expenditures	29,989	107,128	137,117	184,606	5,000	5,000
Change to Fund Balance	\$ (29,989)		\$ (29,989)	\$ (184,606)	\$ (5,000)	\$ (5,000)
				Beginning Restricted Fund Balance	\$	9,000
				Ending Restricted Fund Balance	\$	4,000

NO PROPERTY TAX IN THIS FUND

Rutherford County, Tennessee
DRUG CONTROL FUND
122
Fiscal Year 2014-2015

	2013-2014			2014-2015		
	Original Budget	Change inc. (dec.)	Amended Budget	Department's Request	Mayor's Recomm. 5/08/2014	Budget Recommendation
Current						
Revenue	\$ 460,500	\$ 15,427	\$ 475,927	\$ 465,600	\$ 465,600	\$ 465,600
Expenditures	364,610	283,945	648,555	348,085	348,160	348,160
Change to Fund Balance	\$ 95,890		\$ (172,628)	\$ 117,515	\$ 117,440	\$ 117,440
				Budgeted Beginning Restricted FB 7/1/2014	\$	785,028
				Estimated Ending Restricted FB 6/30/2015	\$	902,468

NO PROPERTY TAX IN THIS FUND
overtime for narcotics positions provided by this fund

Rutherford County, Tennessee
ROAD & BRIDGE FUND
131
Fiscal Year 2014-2015

	2013-2014			2014-2015		
	Original Budget	Change inc. (dec.)	Amended Budget	Road Board Estimates 5/8/2014	Change inc. (dec.)	Budget Committee Recommendation
Current						
Revenue	\$ 8,176,233	\$ -	\$ 8,176,233	\$ 8,617,148		\$ 8,617,148
					<i>Current Levy</i>	<u>12,199</u>
						<u>8,629,347</u>
Expenditures	9,145,289	6,400	9,151,689	9,249,064		9,249,064
Change to Fund Balance	\$ (969,056)		\$ (975,456)	\$ (631,916)		\$ (619,717)

pennies needed to balance 1.04

Budgeted Beginning Assigned & Comm. FB 7/1/2014 \$ 7,635,050

Estimated Ending Assigned & Comm FB 6/30/2015 \$ 7,015,333

Current Tax 0.0130
Certified Tax 0.0126
Added Penny \$605,860

PUBLIC WORKS	
Property Tax Rev to Public Works	\$ 571,065
65000-Other Charges	<u>571,065</u>
Change in Committed	<u>\$ -</u>
Est. Committed (PW) Fund Balance 07/01/2014	1,740,379
Est. Committed (PW) Fund Balance 6/30/2015	1,740,379

**WORKSHEET - HIGHWAY CERTIFICATION
FOR
RUTHERFORD COUNTY, TENNESSEE**

I. Average	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	Total
Property/In-Lieu Taxes	\$ 537,740	\$ 534,947	\$ 836,361	\$ 846,529	\$ 846,529	\$ 3,602,106
Interest & Penalty	2,326	2,539	2,426	3,290	3,290	13,871
Business Tax	10,150	11,876	20,076	24,740	24,740	91,582
Hotel/Motel	-	-		-	-	-
Mineral Severance Tax	231,632	220,355	256,569	275,000	275,000	1,258,556
Sales Tax	403,186	362,889	290,461	360,000	450,000	1,866,536
Wheel Tax	2,847,750	2,864,219	2,929,817	2,949,000	3,000,000	14,590,786
Other Local Taxes/Revenues**	63,484	35,318	20,092	21,000	10,000	149,894
Total Local Revenues	\$ 4,096,268	\$ 4,032,143	\$ 4,355,802	\$ 4,479,559	\$ 4,609,559	\$ 21,573,332

5 year average \$ 4,314,666

II. Current Year Appropriation	
2014-2015	
Property/In-Lieu Taxes	\$ 787,648
Interest & Penalty	2,500
Business Tax	20,000
Hotel/Motel	-
Mineral Severance Tax	265,000
Sales Tax	480,000
Wheel Tax	2,985,000
Other Local Taxes/Revenues	15,000
Total Local Revenues	\$ 4,555,148

Rutherford County, Tennessee
GENERAL PURPOSE SCHOOL FUND

141

Fiscal Year 2014-2015

	2013-2014			2014-2015	
	Original Budget	Change inc. (dec.)	Amended Budget	Board of Ed. & Health & Ed. - as of 5/27/2014	Budget Committee Recommendation
Current					
Revenue	\$ 289,652,377	\$ 330,635	\$ 289,983,012	\$ 293,859,003	\$ 293,859,003
				Other State Rev	183,715
				Current Tax Levy	964,123
					<u>295,006,841</u>
Expenditures	300,005,565	2,216,514	302,222,079	306,688,721	306,688,721
Change to Fund Balance	\$ (10,353,188)		\$ (12,239,067)	\$ (12,829,718)	\$ (11,681,880)
				Budgeted Beginning Assigned Fund Balance	\$ 22,050,000
				Estimated Ending Assigned Fund Balance	\$ 10,368,120 3.38%
Current Tax	1.1930				
Certified Tax	1.1612				
				3% Fund Balance	\$ 9,200,662
Additional School Penny-	\$ 519,586			Pennies to balance	24.69
				Pennies to fund balance requirement	-2.25
					\$ (1,167,458)

Rutherford County, Tennessee
CENTRALIZED CAFETERIA FUND

143

Fiscal Year 2014-2015

	2013-2014			2014-2015		
	Original Budget	Change inc. (dec.)	Amended Budget	Board of Education Req.	Change inc. (dec.)	Budget Committee Recommendation
Current						
Revenue	\$ 18,290,500	-	\$ 18,290,500	\$ 17,630,000		\$ 17,630,000
Expenditures	19,089,953	-	19,089,953	18,333,292		18,333,292
Change to Fund Balance	\$ (799,453)		\$ (799,453)	\$ (703,292)		\$ (703,292)

Budgeted Estimated Beginning Fund Balance \$ 4,283,953

Estimated Ending Fund Balance \$ 3,580,661

cannot exceed 25% of fund balance \$4,583,323

Rutherford County, Tennessee
EDUCATION CAPITAL PROJECTS

177

Fiscal Year 2014-2015

	2013-2014			2014-2015		
	Original Budget	Change inc. (dec.)	Amended Budget	Board of Edu. & Health & Ed.	Change inc. (dec.)	Budget Committee Recommendation
Current						
Revenue	\$ 2,374,702	26,958	\$ 2,401,660	\$ 2,415,007		\$ 2,421,216
					<i>current levy</i>	<u>36,449</u>
						<u>2,457,665</u>
Expenditures	<u>2,380,027</u>	<u>502,540</u>	<u>2,882,567</u>	<u>2,400,425</u>		<u>2,400,425</u>
Change to Fund Balance	\$ (5,325)		\$ (480,907)	\$ 14,582		\$ 57,240
				Estimated Beginning Fund Balance		\$ 1,140,722
				Estimated Ending Fund Balance		\$ 1,197,962
Current Tax	0.0451					
Certified Tax	0.0439					

**EDUCATION CAPITAL PROJECTS
FUND 177
MAINTENANCE. & REPAIR - BUILDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

2013-2014 BUDGET	2014-2015 BUDGET
MECHANICAL SYSTEMS:	Blackman Middle \$ 90,000
MAJOR RE-ROOFING:	Smyrna Primary \$ 420,000
Blackman HS \$ 1,866,958	Thurman Francis 682,000
	Oakland HS & Annex 130,000
	Blackman HS-G Wing 720,000
	Buchanan Elementary 308,000
	\$ 2,260,000
Major Re-roofing \$ 1,866,958	\$ 2,350,000
WASTE WATER TREATMENT:	
Eagleville \$ 210,000	
WINDOW REPLACEMENT:	
Central Annex \$ 119,000	Buchanan Elementary \$ 140,000
PAVING (and seal coating, striping):	
Oakland HS \$ 20,000	Stewartsboro Ele \$ 23,500
	Christiana Middle 32,000
	Lascassas 40,000
	Eagleville (NW entrance) 12,000
Total Paving \$ 20,000	\$ 107,500
GYMNASIUM SEATING:	Smyrna Ele \$ 85,000
HIGH SCHOOL TRACK MAIN. & REPAIR:	
	Riverdale HS \$ 32,000
	LaVergne HS 31,000
	Smyrna HS 32,000
Total Track Repair	\$ 95,000
FOUNDATION REPAIR:	Smyrna HS \$ 45,000
FLOOR TILE REPLACEMENT:	Smyrna West Alternative \$ 40,000
TOTAL MAINT. & REPAIRS \$ 2,195,958	\$ 2,862,500

Rutherford County, Tennessee
DEBT SERVICE FUND
151
Fiscal Year 2014-2015

	2013-2014			2014-2015		
	Original Budget	Change inc. (dec.)	Amended Budget	Recommendation	Change inc. (dec.)	Budget Committee Recommendation
Current						
Revenue	\$ 48,779,045	\$ -	\$ 48,779,045	\$ 39,391,421	\$ 65,647	\$ 39,457,068
					<i>current levy</i>	<i>552,424</i>
						<u>40,009,492</u>
Expenditures	50,482,817	-	50,482,817	41,636,638	\$ 205,830	41,842,468
Change to Fund Balance	\$ (1,703,772)		\$ (1,703,772)	\$ (2,245,217)		\$ (1,832,976)

Estimated Beginning Assigned Fund Balance \$ 33,320,000

Estimated Ending Assigned Fund Balance \$ 31,487,024

75%

Current Tax 0.5962

Certified Tax 0.5706

3.71 pennies needed to balance

Added Penny \$ 605,860

STATEMENT OF PROPOSED OPERATIONS

For the Fiscal Year Ending June 30, 2015

test of policies

Fund	Certified Tax Rate	Estimated Assigned / Unassigned FB July 1, 2014	reduction of Restricted FB	Estimated Revenues	Recommended Appropriations	Revenues over (under) Appropriations	Assigned / Unassigned FB June 30, 2015	requirement
County General	\$0.6521	\$19,000,000	\$650,000	\$ 83,015,219	\$ 85,135,900	17.7% \$ (2,120,681)	\$ 17,529,319	20.6% \$ 12,770,385
Solid Waste/Sanitation	-	4,362,000		3,404,100	4,527,208	0.9% (1,123,108)	3,238,892	
Ambulance	0.0564	3,061,025		9,928,591	11,869,875	2.5% (1,941,284)	1,119,741	
Industrial/Economic Dev.	-	818,311		72,114	309,907	0.1% (237,793)	580,518	
Special Purpose	-	9,000		-	5,000	0.0% (5,000)	4,000	
Drug Control	-	785,028		465,600	348,160	0.1% 117,440	902,468	
Highway	0.0126	7,635,050		8,629,347	9,249,064	1.9% (619,717)	7,015,333	
General Debt Service	0.5706	33,320,000		40,009,492	41,842,468	8.7% (1,832,976)	31,487,024	75.3%
General Purpose School	1.1612	22,050,000		295,006,841	306,688,721	63.8% (11,681,880)	10,368,120	3.4% \$ 9,200,662
Centralized Cafeteria	-	4,283,953		17,630,000	18,333,292	3.8% (703,292)	3,580,661	19.5%
Education Capital Projects	0.0439	1,140,722		2,457,665	2,400,425	0.5% 57,240	1,197,962	
	\$2.4968	\$ 96,465,089	\$ 650,000	\$ 460,618,969	\$ 480,710,020	100.0% \$ (20,091,051)	\$ 77,024,038	
General Penny	\$ 609,580							
School Penny	\$ 522,776							

**Rutherford County, Tennessee
Personnel Comparisons**

Personnel						
Location	12/13		13/14		Recomm. 14/15	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
County General:						
County Executive	5	1	4	1	4	1
Human Resource	3	1	3	1	3	1
County Attorney	2	0	2	0	2	0
Election Commission	8	0	8	0	8	0
Register of Deeds	15	2	15	2	15	2
Planning/Engineering	9	2	8	2	8	2
Geographic Information System	4	3	4	3	4	3
Maintenance	10	22	10	22	11	22
Community Learning	3	0	3	0	3	0
Preservation of Records	1	2	1	2	1	2
Risk Management	8	0	8	0	8	0
Finance	12	2	12	2	12	2
Property Assessor & Reappraisal	34	0	34	0	34	0
County Clerk	36	1	37	1	37	1
Information Technology	14	6	15	6	15	6
Circuit Court Judges	5	0	5	0	5	0
General Sessions	17	3	17	3	17	3
Drug Court	6	1	7	1	7	1
Chancery Court	12	3	12	3	12	3
Juvenile Court	4	1	4	1	4	1
District Attorney	1	0	1	0	1	0
Public Defender	0	0	1	0	1	0
Domestic Violence	2	2	2	2	2	2
Juvenile Youth Services	7	0	7	0	7	0
Sheriff's Department	247	71	263	71	263	71
Sex Offender Registry	1	0	1	0	1	0
Jail	152	1	153	1	153	1
Work Center	48	3	48	3	48	3
Juvenile Detention	34	2	34	2	33	2
County Fire Department	1	0	14	0	14	0
Emergency Management	4	0	4	0	4	0
Building Codes	12	0	12	0	12	0
Health Department	43	8	45	6	45	6
Animal Control	20	7	20	7	20	7
Agriculture Extension	6	2	4	2	4	2
Soil Conservation	1	2	1	2	1	2
Storm Water Management	1	4	2	4	2	4
Mechanics	3	0	3	0	3	0
ARRA - Sheriff STOP	0	0	0	0	0	0
Total General Fund	791	152	824	150	824	150
Solid Waste/Sanitation:						
Litter Grant	2	2	2	2	2	2
Convenience Centers	17	40	17	40	17	40
Recycling	1	6	1	6	1	6
Landfill	4	1	4	1	4	1
Total Solid Waste	24	49	24	49	24	49
Ambulance Service						
Ambulance Service	129	24	129	24	129	24
Total Ambulance Service	129	24	129	24	129	24
Drug Control :						
Drug Enforcement	5	0	0	0	0	0
Total Drug Control	5	0	0	0	0	0
Fee Offices:						
Circuit Court	42	4	42	4	42	4
Trustee	7	1	7	1	7	1
Total Fee Offices	49	5	49	5	49	5
Road & Bridge:						
Administration	5	0	5	0	5	0
Maintenance	53	0	49	0	49	0
Easements	6	0	6	0	6	0
Total Road & Bridge	64	0	60	0	60	0
Grand Totals	1062	230	1086	228	1086	228