

BUDGET COMMITTEE MINUTES

The Budget Committee of the County Commission of Wilson County, Tennessee met in recessed session on Thursday, July 23, 2015 at 5:00 p.m. in the upstairs Conference Room at the Wilson County Courthouse in Lebanon, Tennessee. Those members present were County Mayor Randall Hutto and Commissioners Mike Justice, Annette Stafford, Gary Keith and Jerry McFarland, being all the members of the Committee. Also present was Finance Director Aaron Maynard, Commissioners Terry Scruggs, Joy Bishop, Sue Vanatta and Dan Walker and County Attorney Michael R. Jennings.

Chairman Justice called the recessed meeting back to order and determined that a quorum was present.

The Committee discussed future meetings. Commissioner Stafford announced that the Education Committee would be meeting on Thursday, July 30, 2015 at 5:00 p.m. Chairman Justice announced the Budget Committee would meet on the same evening at 6:00 p.m.

The Committee then began to review the remaining needs assessments agenda. First to appear before the Committee was Von Barr, Human Resources Director. In response to a Committee member's question, she announced the Employee Handbook will be on the website when it is completed. Finance Director Maynard advised that the needs assessment total should be reduced to \$8,500 as the software program maintenance and new desk and funds for additional printing and forms have been removed. Chairman Justice asked how much "turn back money" this department had. Director Maynard did not have those figures with him at this time.

Next to be considered was the needs assessment request for a new full time IT employee. Director Maynard explained the request. The base salary for this position will be \$40,000.

Clerk and Master Barbara Webb appeared before the Committee to explain her needs assessment request. Mayor Hutto also assisted with this request.

County Clerk Jim Goodall appeared before the Committee to explain his request. These are benefits for the new full time person in the Mt. Juliet office. In response to a Committee member's question, his department turned in \$620,000 this year.

Animal Control Director Mary Scruggs then appeared before the Committee. She first discussed her department's request to purchase a used 4x4 SUV. They have money in their reserve account to make this purchase. Director Maynard advised that there is approximately \$19,000 in this reserve fund. In response to a Committee member's question, Director Scruggs advised that she has four full time employees, including herself. After further discussion, motion to spend up to what's available in the reserve fund for a used vehicle was made by Commissioner McFarland, seconded by Commissioner Keith. Mayor Hutto asked if this had passed the Animal Control Committee and Commissioner McFarland responded "yes". The motion then carried unanimously.

Commissioner Stafford asked if a jail inmate could assist with the cleaning responsibilities at the Animal Control facility. Commissioner Keith advised that this question needed to be directed to Sheriff Robert Bryan. He believes it will difficult due to all they do plus the responsibilities to transport an inmate or inmates to and from the facility and to post a guard.

The Committee discussed the request for Contracted Services. Director Scruggs explained what was included. Director Maynard suggested that these funds be split out into a building maintenance item and, for the purchase of propane, this should be under Utilities.

Director Scruggs is requesting pay raises for Patti Davis and Nick Forbes, who are both certified euthanasia technicians. Her turn back money was \$3,589.86, most of which was in the fuel line item.

Director Scruggs also discussed the need under Other Contracted Services for a new heating unit in the back of the facility. The additional money requested in Fuel is for the new vehicle. Director Scruggs also discussed the additional monies requested for training.

Next the Committee heard from Aleshia Brumley with the Library's request. She reminded the Committee that, upon completion of the new facility in Mt. Juliet, there will be additional expense. The current building is 9,970 square feet. With the new addition, the building will now be 23,770 square feet.

The request for additional communications expenses is for telephones for the future. The libraries are currently receiving an e-rate discount. This is being phased out over the next three years. This is not an immediate need but will be necessary the next budget year. The new full-time person requested would start right away. The balance of the expenses associated with the Mt. Juliet addition will go into effect when the new building is opened.

Director Maynard presented the request for Soil Conservation. There is a Fair Board meeting tonight and no representative of Soil Conservation could be here. They have offered to come to the next meeting, if the Committee wishes. Director Maynard explained that their request is fairly self-explanatory.

Sanitation Director Cindy Lynch then appeared before the Committee with her request for Convenience Centers. She reminded the Committee that, just a few years ago, her department received nine cents of the tax rate. At that time, it was reduced to three cents. Her department has been living off her fund balance for the last few years and the fund balance is now down to a very low amount. Her needs assessment requests are the minimum amounts she can work with. Because of the expenses already incurred during the early part of this current fiscal year, she is really concerned that these amounts may not be enough.

During this discussion, Chairman Justice noted the need to place the purchase of garbage trucks and fire trucks on a rotation basis. The Committee discussed the need for more equipment in the convenience centers. Director Lynch advised that some of the compactors are 25-30 years old and you can only weld them so long before new equipment will be needed.

Director Lynch advised that her turn back money was \$130,000 at the end of May but, due to June's expenses, will probably be less.

Donna Bane appeared before the Committee with the needs assessment requests for the Agricultural Center. Director Larry Tomlinson is out of town this evening. The amount requested for paving will come out their fund balance. Commission Keith asked why this \$100,000 for paving could not come from Wilson County Promotions? There was much discussion about funding at the Ag Center

and how the money appropriated in the budget works with that return from Wilson County Promotions for improvements at the James E. Ward Agricultural Center.

During this discussion, the Committee discussed the possibility of using a percentage of the Hotel-Motel Tax to fund the Agricultural Center. This would take away the argument that tax dollars are going to the Agricultural Center. Tourism, Recreation and Health and Welfare would also receive a percentage of the Hotel-Motel Tax. Chairman Justice asked if the Committee was interested in exploring this plan. Director Maynard is to bring back information to the meeting next Thursday.

The Committee then discussed a request for the Marketing Director for the Expo Center. They discussed the physical location where the Director would work as well as the status of the search for a Marketing Director. The Committee discussed the possibility of providing an incentive plan for the Marketing Director.

Commissioner Dan Walker appeared before the Committee to discuss the Veteran's Memorial project. Commissioner Sara Patton would like to establish a "Go Fund Me account". This will be in the form of a reserve fund to be used only for the Veteran's Memorial. After some discussion, motion to approve the "Go Fund Me account" for the Veteran's Memorial was made by Commissioner Stafford, seconded by Mayor Hutto and carried unanimously.

Director Maynard then discussed with the Committee some items related to the current budget process. Estimated Grow Money is \$2,068,813.00. This is a 2.68% growth rate. He had put this money into the revenue side of the budget, for discussion purposes only, to get an estimated fund balance of \$2,607,084.00. He reminded the Committee that the number used for Growth Money will be reduced by backing out a "reserve for delinquencies" and a portion of the Growth, if allocated to the schools, will go to the Lebanon Special School District.

Director Maynard commented that the fund balance will be below Two Million Dollars if we allocate the Growth to all the funds in the proportion shown on the handout "Calculation of Tax Generation per Penny". A copy of this handout is attached to these minutes.

Director Maynard also advised that, included in the status quo budget, are some things that could be, or perhaps should be, backed out. The Committee gave Circuit Clerk Debbie Moss \$10,000 for transition as she began her term. \$16,000 was given to County Clerk Jim Goodall for equipment. This was a onetime expenditure and can be taken out. Finally, and what might be somewhat controversial, it appears that fuel prices have been down and, while no one knows how fuel prices will remain during the next year, it appears that they will be down for a while. The Committee could consider cutting appropriations for fuel across the board in the General Fund by 20% since the cost of fuel is now less than before. Commissioner McFarland asked about the total fuel expense in Wilson County? Director Maynard advised that he would have to get that information. But, for the General Fund only, the savings would be \$107,360.00.

There being no further business to come before the Committee, on motion of Commissioner McFarland, seconded by Commissioner Stafford, the meeting was adjourned at 7:20 p.m.

SECRETARY

BUDGET COMMITTEE MINUTES

The Budget Committee of the County Commission of Wilson County, Tennessee met in called session on Tuesday, August 4, 2015 at 6:00 p.m. in the upstairs Conference Room at the Wilson County Courthouse in Lebanon, Tennessee. Those members present were County Mayor Randall Hutto and Commissioners Mike Justice, Annette Stafford, Gary Keith and Jerry McFarland, being all the members of the Committee. Also present was Finance Director Aaron Maynard, Director of Schools Dr. Donna Wright, Deputy Director of Schools Mickey Hall, School Board members Linda Armistead, Bill Robinson and Larry Tomlinson, County Commissioners Joy Bishop, John Gentry, Terry Scruggs, Sue Vanatta, Terry Ashe, Sonja Robinson, Kenneth Reich, Becky Siever and Jeff Joines, and County Attorney Michael R. Jennings.

Chairman Justice called the meeting to order and determined that a quorum was present.

The minutes of the July 23, 2015 meeting were presented. Motion to approve the minutes as printed was made by Commissioner Stafford, seconded by Mayor Hutto and carried unanimously.

Chairman Mike Justice called for public comment, explaining that the Public Comment section is limited to a total of 15 minutes with no one individual speaking more than 3 minutes. There was no public comment.

Finance Director Maynard advised that no one was here from Soil Conservation to speak on their needs request. We did discuss this at our last meeting.

Director Maynard distributed a one page handout entitled "Calculation of Tax Generation per Penny". This handout includes the 2.68% growth rate being distributed to all funds in proportion.

Director Maynard then distributed a second handout entitled "Calculation of Tax Generation per Penny" which contains some adjustments, including additional funds to Sanitation and additional funds to the General Fund for the increased cost of health insurance. In response to the question from Chairman Justice, Director Maynard advised that this is his recommendation as to how the growth money should be divided for fiscal year 2015-2016. This allocation will send an additional \$141,195 to Sanitation.

Mayor Hutto distributed a one page handout summarizing growth money, the fund balance, and the needs assessments that have been presented. He explained the contents of the handout.

Commissioner McFarland commented that the problems with insurance have "skewed our bottom line". Because of that, we are not in as good of shape this year as last year. Chairman Justice commented that the largest portion of the growth money is going to health insurance. Director Maynard commented that "if it does not, the Insurance Committee will have to go back to the drawing board".

Mayor Hutto discussed the need for raises for county employees. A discussion was held by the Committee members that employees are actually getting an extra \$1,500 per employee added to the Insurance Fund to offset the effect it would have on employee contributions.

Mayor Hutto noted that 450 of our 650 General Fund employees have an annual salary of less than \$29,000. At some point we need to return to a study of the proposed pay plan.

The Committee then began their discussion of the growth money and requested needs assessments. Our beginning fund balance is \$2,463,520. We must back out \$790,500 from this amount for health insurance. Our fund balance would now be \$1,673,020 before any other needs assessments are considered.

Commissioner McFarland advised the Committee and those in attendance that the Insurance Committee met about 12 times and looked at all options for the Insurance Fund. The changes we are proposing project \$2 million dollars in savings.

Chairman Justice commented that a 1.5% raise for employees would cost approximately \$331,000.

With the proposed fund balance for the new budget to be considered being less than \$2 million dollars, the Committee asked Attorney Jennings if a 2/3 vote would be required to drop the fund balance. Attorney Jennings opined that it would not, as we are not amending the budget from last year, but are establishing a new budget.

Much discussion was then held about the current status of the budget. As a part of this discussion, Chairman Justice noted that some of the needs that have been requested come out of other funds and don't affect our General Fund balance.

Chairman Justice proposed consideration of removing the funding for the James E. Ward Agricultural Center and Tourism out from under the property tax and instead fund this with the Hotel/Motel Tax. The Hotel/Motel Tax is currently generating approximately \$1.2 million dollars. Director Maynard asked "How do you guarantee a growth rate in the Hotel/Motel Tax?". In response to a question, Director Maynard advised that there is enough in the Hotel/Motel Tax to do this "and then some".

Mayor Hutto suggested a resolution that funding for the James E. Ward Agricultural Center and Tourism will not go below what they normally get. If they were to get all the funds brought in through the Hotel/Motel Tax, we will have to create a reserve fund for the excess. The Committee then discussed the alternative method of moving only the money from the Hotel/Motel Tax necessary to fund what the Ag Center and Tourism are currently receiving. The excess Hotel/Motel Tax funds would stay in the General Fund and therefore there would be no need for a reserve account. The amount of growth those two departments would receive would be the amount of growth that would have been received off \$.02 of the property tax rate. Motion to recommend to the County Commission a resolution funding the James E. Ward Agricultural Center and Tourism from the Hotel/Motel Tax at the current rate, plus the growth on \$.02 of the property tax, was made by Commissioner Stafford, seconded by Commissioner McFarland and carried unanimously.

The Committee then discussed the pay plan implementation, specifically for the Agricultural Center employees. After some discussion, Commissioner McFarland suggested this be deferred to next week.

Motion was made by Commissioner McFarland to approve the additional funding for the Convenience Centers. The motion was seconded by Commissioner Stafford and carried unanimously.

Motion to approve an additional \$790,500 in the General Fund for the health insurance was made by Commissioner McFarland, seconded by Commissioner Keith and carried unanimously.

To keep the fund balance at \$1.5 million dollars, with these appropriations, the amount of money left for additional needs assessments is \$172,000.

The Committee then discussed the request of Chancery Court for an additional \$2,500. After some discussion, it was determined that this could be done through their letter agreement.

Sheriff Robert Bryan has cut his needs assessments request to \$11,239. He is going to increase the salary of one individual to add the responsibility to comply with the Prison Rape Elimination Act. Motion to approve this request was made by Commissioner McFarland and Mayor Hutto, seconded by Commissioner Stafford and carried unanimously.

Motion to approve the needs assessment for \$16,927 for the County Clerk was made by Mayor Hutto, seconded by Commissioner Keith and carried unanimously.

Motion to approve the needs assessment requests for the Trustee of \$45,000 was made by Commissioner Keith, seconded by Mayor Hutto and carried by vote of 4 for with Commissioner McFarland being temporarily away from the meeting.

The Committee then discussed briefly the needs assessment requests for Soil Conservation, Planning, WEMA and Animal Control.

The Committee also discussed the request of the Human Resources Director, most of which is in payroll.

The Committee then returned to a discussion of the Tourism budget. Chairman Justice suggested that appropriating an additional \$15,000 to Tourism and an additional \$15,000 to IT to hire part time employees. Commissioner Keith expressed his concern about the proposed salary for a new Marketing Director. We need to get that position filled and see what we are going to have to pay. Mayor Hutto discussed with the Committee the proposed incentive pay that he had been instructed at the last meeting to pursue. He presented a plan that would allow the Marketing Director to make up to \$70,000 per year, if all benchmarks were met.

Commissioner Stafford asked if we had considered a marketing consulting firm.

Motion to approve an additional \$15,000 to Tourism for a part time employee was made by Commissioner McFarland, seconded by Chairman Justice and carried by vote of 4 for with Commissioner Keith voting "no".

Motion to approve an additional appropriation of \$15,000 to IT for a part time employee was made by Mayor Hutto, seconded by Commissioner McFarland and carried unanimously.

The Committee noted there is now only \$70,000 left for needs assessments.

Director Maynard then returned the Committee to a discussion of the \$17,226.70 needed to implement raises for Ag Center employees pursuant to the pay plan. The total, with benefits necessary, is \$20,908. It was noted that their fund balance is over ½ million dollars. Motion to approve the request of \$20,908 to come out of the Agricultural Center fund balance was made by Commissioner Keith, seconded by Commissioner McFarland and carried unanimously.

The Committee then returned to a discussion of their proposed salary incentive plan for the Marketing Director. After some discussion, motion to set aside \$75,000, plus benefits, out of the Agricultural Center fund balance for a Marketing Director which includes a salary of \$40,000 and the incentives itemized by Mayor Hutto was made by Commissioner McFarland, seconded by Chairman Justice and carried unanimously.

Motion to put an additional \$5,000 in the Planning Office budget to be used as the Director sees fit was made by Commissioner McFarland. After some discussion, this motion was withdrawn. Motion to give an additional \$5,000 in salary to the Planning Director was made by Commissioner McFarland, seconded by Chairman Justice and carried unanimously.

The amount of needs assessments approved from the General Fund, not including insurance and sanitation, now total \$108,166. This would leave the fund balance at \$1,565,354.

The Committee returned to a discussion about health insurance.

Finance Director Maynard recommends that a reduction of \$10,000 for a one-time expenses in last year's budget in the Circuit Court and \$16,000 in the County Clerk's office be approved. The Committee discussed the proposal for an overall fuel reduction of 20% which totals \$107,360. Commissioner Keith does not believe that some departments, including the Sheriff's Department, which has already cut their fuel line item, can cut another 20%. He believes a 10% figure is more realistic. After further discussion, motion to approve cutting from the budget \$10,000 from Circuit Court, \$16,000 from County Clerk and a 10% fuel reduction was made by Commissioner McFarland, seconded by Commissioner Stafford and carried unanimously.

Motion to recommend the proposed budget for 2015-2016 fiscal year with the changes approved tonight was made by Commissioner McFarland, seconded by Commissioner Keith and carried unanimously.

Motion to set the tax rate at \$2.5704 was made by Commissioner Stafford, seconded by Mayor Hutto and carried unanimously. The tax rate would be broken down as follows:

General	0.8210
Ag Center	0.0198
Highway/Public Works	0.1308
Highway/Capital Projects	0.0539
General Purpose School	1.2850
Solid Waste/Sanitation	0.0525
General Debt Service	<u>0.2074</u>
TOTAL	2.5704

Motion to hold the Public Hearing on the budget at 6:00 p.m. on Monday, August 24, 2015, prior to the County Commission meeting at 7:00 p.m., was made by Mayor Hutto, seconded by Commissioner McFarland and carried unanimously.

Director of Schools Dr. Donna Wright and Deputy Director of Schools Mickey Hall appeared before the Committee requesting a resolution to the County Commission to approve a lease agreement for lighting, HVAC and water upgrades for Wilson County schools. Motion to recommend approval of this resolution was made by Commissioner Stafford, seconded by Commissioner McFarland and carried unanimously.

There being no further business to come before the Committee on motion of Commissioner McFarland, seconded by Mayor Hutto, the Committee voted unanimously to adjourn.

SECRETARY

BUDGET COMMITTEE MINUTES

The Budget Committee of the County Commission of Wilson County, Tennessee met in regular session on Thursday, August 13, 2015 at 7:00 p.m. in the upstairs Conference Room at the Wilson County Courthouse in Lebanon, Tennessee. Those members present were County Mayor Randall Hutto and Commissioners Mike Justice, Annette Stafford, Gary Keith and Jerry McFarland, being all the members of the Committee. Also present was Finance Director Aaron Maynard, Director of Schools Dr. Donna Wright, School Board member Linda Armistead, County Commissioners John Gentry, Bobby Franklin, Terry Muncher, Joy Bishop, Jeff Joines and Dan Walker, and County Attorney Michael R. Jennings.

Chairman Justice called the meeting to order and determined that a quorum was present.

The minutes of the August 4, 2015 meeting were presented. Attorney Jennings asked the Committee members to carefully review these minutes as they are pretty significant. Motion to approve the minutes as printed was made by Commissioner Keith, seconded by Commissioner Stafford and carried unanimously.

Next on the agenda was Circuit Court Clerk Debbie Moss. However, she was not present at that time and the Committee determined to take up her request when she arrived at the meeting. Commissioner Keith explained that her request would be for a resolution to implement the \$5 fee the State allows on e-ticketing.

WEMA Director Joey Cooper appeared before the Committee to report on a grant that had been received for WEMA. The grant is in the total amount of \$335,000 and the EMA Committee had approved seeking this grant at their meeting in October, 2014. We must accept the grant within 30 days. It requires a 10% match. He is also requesting funding to purchase special equipment which will allow for the transportation of oversized patients. Right now we have only one ambulance equipped with this. This will allow all our ambulances to be equipped in this manner. The total amount of the request is for \$58,544. Finance Director Maynard advised that this could be funded from the Capital Projects Fund. Motion to recommend this request to the County Commission was made by Commissioner McFarland, seconded by Commissioner Stafford and carried unanimously.

Director Cooper presented a short list of surplus items for sale for WEMA. Motion to declare these items as surplus was made by Commissioner McFarland, seconded by Commissioner Keith and carried unanimously.

Director Maynard reported to the Committee that JECDB Executive Director GC Hixson had called and requested deferral of the request for reconsideration of the PILOT program for "Project Stones". The company has advised him that they are still working on details.

County Planner Tom Brashear appeared before the Committee to discuss the contract for Stewarts Ferry Pike inter-change lighting and signage project. This is a two phase project. He has been working on this for some time. Both phases are scheduled for 2015 but he doesn't think the State will get both done. He believes the design portion will be concluded during this fiscal year. The Wilson County Road Commission raised questions about the responsibility for future expenses including the light bill and maintenance.

Commissioner McFarland asked "Is the State not putting in any money?". Tom Brashear answered "no". This is Federal money that is being passed through the State of Tennessee to be used with our match. Several questions were asked about the potential light bill cost.

Commissioner Bobby Franklin expressed his opinion that anything to enhance the area at the three interchanges affected by this grant will help. Planner Brashear had previously mentioned that this offers possibilities for the county with regard to a development area and sales tax that was exclusive to Wilson County. After further discussion, motion to approve the contract and fund the match was made by Commissioner Stafford, seconded by Commissioner Keith. Chairman Justice made a motion to amend that this be subject to the Road Commission's willingness to pay the light bill and do the maintenance. The amendment was accepted by both the maker and seconder. The motion, as amended, then carried unanimously.

Circuit Court Clerk Debbie Moss had arrived at the meeting. She explained her request for the fee for the Electronic Citation Fee. Motion to approve this request was made by Commissioner Keith, seconded by Commissioner McFarland and carried unanimously.

Finance Director Maynard advised that the tax rate that had previously been approved by the Budget Committee at their last meeting including funding for the Ag Center Management from the property tax when actually, earlier in that meeting, we had determined to fund Ag Center Management and Tourism from the Hotel/Motel Tax. The tax rate needs to be adjusted to where the General Fund will now be receiving \$.8408. The figure for the Agricultural Center for the property tax will be 0. Motion to amend the tax rate resolution in this manner was made by Commissioner Stafford, seconded by Mayor Hutto and carried unanimously.

Finance Director Maynard presented a resolution authorizing the issuance of County District School bonds in an amount not to exceed \$55,270,000. This resolution allows the bonds to be issued in two series or all at once. It is the intent to issue these in two separate series. This would be subject to the Comptroller's approval, which we are awaiting, as we have presented this resolution as "structured debt" and not "level debt". It is the intention to issue approximately \$27,000,000 of these bonds in September or October for the projects at Tuckers Crossroads Elementary, Gladeville Elementary, Southside Elementary and Watertown Elementary schools. The remaining funds will be issued, in the Finance Director's best estimate, sometime between May and August of 2016 for the renovation of Mt. Juliet Middle School and the design, site development, construction and equipping of an elementary school in or around the Mt. Juliet area of the county.

Motion to recommend this resolution to the County Commission was made by Commissioner Stafford, seconded by Commissioner McFarland. Mayor Hutto advised that, before the second series is issued, he would bring this information back to the Committee. The motion then carried unanimously.

Finance Director Maynard presented a resolution authorizing the issuance of refunding bonds from bonds previously issued in 2006 and 2007. This refunding resolution will not only decrease our payments and not extend the life of the bonds, but will save us cost of issuance if done with the school bond issuance. Motion to approve and use this resolution with the first series issuance of the school bonds was made by Commissioner McFarland, seconded by Commissioner Stafford and carried unanimously.

Finance Director Maynard presented the final version of the budget after some tweaking was necessary. The estimated ending fund balance as of June 30, 2016 is now \$2,320,071. The change involves correcting some assessments of numbers and information as well as revising some other revenue items. In response to a question, Director Maynard advised that he was very comfortable with these adjustments. Motion to approve the amended budget was made by Commissioner McFarland, seconded by Commissioner Keith and carried unanimously.

Attorney Jennings distributed a sample of a resolution approving a Lease/Purchase Agreement on behalf of the Wilson County Board of Education. He advised the Committee that they have previously approved this at their last meeting, but at that time, it was the belief the Lessee would be the Board of Education. Since that time, Bond Counsel has advised that the Lessee has to be Wilson County. The payment for this resolution is still totally that of the school system from the General Purpose School Fund. Motion to approve the proposed resolution with the change in the Lessee was made by Commissioner Stafford, seconded by Commissioner McFarland and carried unanimously.

Mayor Hutto advised that the Board of Education is going to take the design fees out of their fund balance to begin the school building projects to be replaced out of the bond issue at a later date. Commissioner Stafford noted that we have done this before.

Planner Tom Brashear returned before the Board to share with them an estimate and description of the proposed interchange lighting as of August, 2013, including a preliminary opinion of probable cost. He went over this with the Committee.

There being no further business to come before the Committee on motion of Mayor Hutto, seconded by Commissioner Stafford, the Committee voted unanimously to adjourn.

SECRETARY

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF WILSON COUNTY, TENNESSEE, FOR THE FISCAL YEAR BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016.

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Wilson County, Tennessee, assembled in session the 24th day of August 2015, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Wilson County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the fiscal year beginning July 1, 2015 and ending June 30, 2016, according to the following schedule:

GENERAL FUND

County Commission	\$	299,464
Board of Equalization		8,746
Beer Board		3,230
Other Boards and Committees		18,155
County Mayor		287,450
Human Resources		130,298
County Attorney		233,398
Election Commission & Voter Register		757,032
Register of Deeds		244,617
Planning		417,617
Codes Compliance		389,620
County Buildings		1,700,549
Information Technology		95,917
Other General Administration (ADA)		53,237
Preservation of Records		115,256
Accounting and Budgeting		674,050
Property Assessor		1,089,348
County Trustee's Office		420,106
County Clerk's Office		518,930
Circuit Court		884,415
General Sessions Judges		803,472
Drug Court		210,481
Chancery Court		770,547
Judicial Commissioners		532,763
Probation Services		410,362
Courtroom Security		152,000
Victim Assistance Program (CASA)		100,000
Sheriff's Department		10,452,091
Special Patrols		5,000
Administration of Sexual Offender		9,150

Appropriations Resolution

Jail	7,240,353
Workhouse	164,442
Prisoner & Commissary Expense	200,000
Juvenile Services	300,337
Civil Defense	9,030,121
Homeland Security Grant	60,302
County Coroner/Medical Examiner	182,913
Local Health Center	122,674
Animal Control	253,586
Other Local Health Services	976,752
Appropriations to State	78,493
Other Local Welfare Services	5,200
Other Public Health	46,245
Libraries	816,166
Other Social, Cultural & Recreational	65,000
Agricultural Extension Service	272,198
Forest Service	2,000
Soil Conservation	75,647
Storm Water Management	273,137
Tourism	116,134
Economic and Community Development	265,024
Other Economic & Community Dev.	43,000
Veterans' Services	141,357
Other Charges	2,850,521
Contributions to Other Agencies	190,000

Total General Fund	\$ 45,558,903
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AG CENTER

Other Agriculture & Natural Resources	\$ 1,044,843
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Total County Farm (Ag Center)	\$ 1,044,843
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AMBULANCE FUND

Ambulance Service	\$ 265,000
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Total Ambulance Fund	\$ 265,000
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Appropriations Resolution

DRUG FUND

Drug Fund	\$ 114,000
Total Drug Fund	<u>\$ 114,000</u>

SPORTS AUTHORITY

Operating Transfers to Component Units	\$ 969,278
Total Sports Authority	<u>\$ 969,278</u>

CAPITAL PROJECTS

Capital Projects	\$ 1,491,818
Total Capital Projects	<u>\$ 1,491,818</u>

HIGHWAY/PUBLIC WORKS FUND

Administration	\$ 348,782
Highway & Bridge Maintenance	4,044,231
Operation & Maint. Of Equipment	1,111,990
Other Charges	308,773
Employee Benefits	1,519,383
Capital Outlay	2,030,000
Total Highway/Public Works Fund	<u>9,363,159</u>

HIGHWAY CAPITAL PROJECTS FUND

Highway & Streets Capital Outlay	\$ 1,697,000
Total Highway & Streets Capital Outlay	<u>\$ 1,697,000</u>

GENERAL PURPOSE SCHOOL FUND

Regular Instruction	\$ 61,689,817
Alternative School	835,665
Special Education Program	9,581,733
Vocational Education Program	4,252,029
Attendance	185,882
Health Service	1,466,543
Other Student Support	2,354,974

Appropriations Resolution

Regular Instruction Program	6,715,270
Alternative School	168,421
Special Education Program	1,496,673
Vocational Program	120,992
Board of Education	1,777,608
Office of the Superintendent	360,681
Office of the Principal	8,945,660
Fiscal Services	501,460
Human Services (Resources) Personnel	513,793
Operation of Plant	9,165,994
Maintenance of Plant	2,203,863
Transportation	8,074,432
Central & Other	253,538
Community Services	878,373
Early Childhood Education	1,092,780
Capital Outlay	100,000
Education Debt Service	1,319,870

Total General Purpose School Fund	<u><u>\$ 124,056,051</u></u>
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SCHOOL FEDERAL PROJECTS FUND

Regular Instruction Program	\$ 1,257,480
Special Education Program	3,682,114
Vocational Education Program	158,410
Health Services	1,576
Other Student Support	480,672
Instructional Staff	761,015
Special Education Support	197,356
Other Uses	217,141
Transportation	13,036

Total School Federal Projects Fund	<u><u>\$ 6,768,800</u></u>
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CENTRAL CAFETERIA FUND

Food Services	\$ 6,485,000
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Total Central Cafeteria Fund	<u><u>\$ 6,485,000</u></u>
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EXTENDED SCHOOL PROGRAM FUND

Community Services	\$ 3,740,780
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Total Extended School Program Fund	<u><u>\$ 3,740,780</u></u>
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Appropriations Resolution

SOLID WASTE/SANITATION FUND

Convenience Centers \$ 2,261,584

Total Solid Waste/Sanitation Fund \$ 2,261,584

SOLID WASTE DISPOSAL FUND

Landfill Operation & Maintenance \$ 663,938

Other Waste Disposal 130,000

Total Solid Waste Disposal Fund \$ 793,938

GENERAL DEBT SERVICE FUND

Principal \$ 8,400,000

Interest 5,617,942

Other Charges 250,871

Total General Debt Service Fund \$ 14,268,813

RURAL DEBT SERVICE FUND

Education Debt Service \$ 5,320,616

Total Rural Debt Service Fund \$ 5,320,616

SPECIAL PURPOSE FUND

County Buildings \$ 59,000

Education Debt Service 5,309,168

Total Special Purpose Fund \$ 5,368,168

Appropriations Resolution

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and the Sheriff may be made for such purpose and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

BE IT FURTHER RESOLVED, that if any fee officials, as enumerated in Section 8-22-101, T.C.A., operate under provisions of Section 8-22-104, T.C.A., provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 3. BE IT FURTHER RESOLVED, that any amendment to the budget shall be approved as provided in Section 5-9-407, T.C.A.

One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Wilson County Board Education under No Child Left Behind Guidelines.

SECTION 5. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the fiscal year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 9-21-403, Tennessee Code Annotated.

Appropriations Resolution

SECTION 6. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the fiscal year 2015-16 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Executive and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2016.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2014 and prior years and the interest and penalty thereon collected during the year ending June 30, 2016 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2015. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse, and be of no further effect at the end of the fiscal year at June 30, 2016.

SECTION 9. BE IT FURTHER RESOLVED, that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 10. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2015. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this the 24th day of August 2015.

Recommended for approval:

Budget Committee
August 13, 2015
5-0

TAXEST

Wilson County, Tennessee
 Statement of Estimated Revenue from Current Property Taxes
 2015 Assessments Based Upon Estimates
 Assessed Valuation \$ 3,240,711,628

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency	Net Estimated Collection of Taxes
General	\$ 0.8408	\$ 27,247,903	\$ 1,362,395	\$ 25,885,508
Ag Center	-	-	-	-
Highway/Public Works	0.1308	4,238,851	211,943	4,026,908
Highway Capital Projects	0.0539	1,746,744	87,337	1,659,406
General Purpose School	1.2850	41,643,144	1,665,726	39,977,419
Solid Waste/Sanitation	0.0525	1,701,374	85,069	1,616,305
General Debt Service	0.2074	6,721,236	336,062	6,385,174
Total	\$ 2.5704	\$ 83,299,252	\$ 3,748,531	\$ 79,550,721

General Purpose School	\$ 33,269,208
10th Special School District	6,708,211
Total Schools	<u>\$ 39,977,419</u>

SUMSTATE

Wilson County, Tennessee
 Summary Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2016

Fund	Estimated Beginning Fund Balance 1-Jul-15	Estimated Revenue and Other Sources	Estimated Expenditures and Other Uses	Estimated Ending Fund Balance 30-Jun-16
General	\$ 4,815,231	\$ 43,064,643	\$ 45,558,903	\$ 2,320,971
Ag Center	525,693	1,019,566	1,044,843	500,416
Sports Authority	-	969,278	969,278	-
Ambulance Fund	27,275	265,000	265,000	27,275
Drug Fund	656,669	60,500	114,000	603,169
Capital Projects	2,231,445	1,715,000	1,491,818	2,454,627
Highway/Public Works	7,870,050	7,907,348	9,363,159	6,414,239
Highway Capital Projects	651,833	1,719,167	1,697,000	674,000
General Purpose School	12,290,448	118,364,163	124,056,051	6,598,560
School Federal Projects	83,262	6,768,800	6,768,800	83,262
Central Cafeteria	3,207,629	6,385,000	6,485,000	3,107,629
Extended School Program	469,191	3,740,780	3,740,780	469,191
Solid Waste/Sanitation	397,209	1,986,705	2,261,584	122,330
Solid Waste Disposal	2,755,599	395,000	793,938	2,356,661
General Debt Service	14,264,337	13,326,161	14,268,813	13,321,685
Rural Debt Service	830,649	5,572,554	5,320,616	1,082,587
Special Purpose (School Construction)	4,644,229	6,386,116	5,368,168	5,662,177
Total	\$ 55,720,750	\$ 219,645,781	\$ 229,567,751	\$ 45,798,780

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
40000	Local Taxes					
40110	Current Property Tax		\$ 24,124,033	\$ 24,936,816	\$ 25,885,508	
40120	Trustee's Collection - Prior Year		685,843	487,762	500,000	
40125	Trustee's Collection - Bankruptcy		644	3,295	10,000	
40130	Clerk & Master Collections - Prior Years		414,731	387,490	400,000	
40140	Interest & Penalty		110,205	95,145	100,000	
40163	Payments in Lieu of Taxes - Other		46,567	1,518	65,000	
40220	Hotel/Motel Tax		1,027,095	1,192,707	600,000	
40250	Litigation Tax - General		200,293	187,046	200,000	
40260	Litigation Tax - Special Purpose		147,869	137,206	150,000	
40266	Litigation Tax - Jail, Workhouse		91,477	100,471	110,000	
40267	Litigation Tax - Victim Offender		89,563	100,000	90,000	
40268	Litigation Tax - Courtroom Security		109,585	99,230	114,000	
40270	Business Tax		1,920,739	1,703,086	1,855,754	
40320	Bank Excise Tax		120,116	120,490	120,000	
40330	Wholesale Beer Tax		580,068	608,169	600,000	
40350	Interstate Communications Tax		6,238	5,889	6,000	
	Total Local Taxes		\$ 29,675,066	\$ 30,166,320	\$ 30,806,262	
41000	Licenses and Permits					
41110	Marriage Licenses		\$ -	\$ 1,340	\$ 1,340	
41140	Cable TV Franchises		557,654	589,332	575,000	
41520	Building Permits		253,482	280,699	250,000	
	Total Licenses and Permits		\$ 811,136	\$ 871,371	\$ 826,340	
42000	Fines, Forfeitures and Penalties					
42100	Circuit Court					
42110	Fines		\$ 26,464	\$ 24,889	\$ 36,500	
42120	Officers Costs		33,202	32,798	30,000	
42140	Drug Control Fines		333	4,951	13,000	
42150	Jail Fees		3,985	3,578	3,500	
42190	Data Entry Fees		3,587	6,111	3,500	
42241	Drug Court Fees		15,874	24,555	11,000	
42280	DUI Treatment Fines		5,460	7,186	5,000	
42310	Fines		128,021	98,862	100,000	
42320	Officers Costs		137,272	144,140	135,000	
42330	Game & Fish Fines		390	534	1,500	
42340	Drug Control Fines		2,242	6,824	30,000	
42341	Drug Court Fees		26,067	25,972	28,500	
42350	Jail Fees		26,253	26,110	42,000	
42390	Data Entry Fees		27,122	32,118	20,000	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
42410	Fines		11,667	8,775	13,500	
42420	Officers Costs		10,915	10,555	11,000	
42450	Jail Fees		4,394	4,100	4,000	
42490	Data Entry Fees		2,426	3,125	1,850	
42520	Officers Costs		22,258	25,831	30,000	
42530	Data Entry Fees		11,756	11,020	5,000	
42610	Fines		15,236	9,255	11,000	
42910	Proceeds From Confiscated Property		1,256	-	-	
	Total Fines, Forfeitures & Penalties		\$ 516,180	\$ 511,289	\$ 535,850	
43000	Charges for Current Services					
43120	Patient Charges		\$ 1,884,905	\$ 2,217,365	\$ 1,950,000	
43140	Zoning Studies		27,808	29,955	25,000	
43180	Health Department Collections (Groundwater)		908	-	5,000	
43190	Other General Service Charges		1,951	638	2,500	
43194	Misdemeanor Probation Charge		48,248	53,684	45,000	
43330	Engineer Review Fees		107,726	180,448	150,000	
43350	Copy Fees		4,243	3,386	6,000	
43366	Greenbelt Late Application Fee		500	-	500	
43370	Telephone Commissions		125,657	112,490	130,000	
43380	Commissary Proceeds		59,282	57,901	40,000	
43392	Data Processing Fee		54,150	50,304	46,500	
43393	Probation Fees		342,668	327,316	330,000	
43394	Data Processing Fee - Sheriff		2,974	3,174	6,000	
43395	Sex Offender Registration - Sheriff		7,950	8,700	6,300	
43396	Data Processing Fee - County Clerk		12,556	8,928	7,500	
43512	Tuition - Adults		40,965	40,295	40,000	
43990	Other Charges for Services		-	1,820	1,500	
	Total Charges for Services		\$ 2,722,491	\$ 3,096,404	\$ 2,791,800	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
44000	Other Local Revenues					
44110	Interest Earned		\$ 8	\$ -	\$ 3,000	
44120	Lease/Rentals		79,079	86,545	80,000	
44130	Sale of Materials & Supplies		2	-	-	
44140	Sale of Maps		25,415	24,407	500	
44150	Sale of Livestock		5,875	5,575	5,000	
44170	Miscellaneous Refunds		28,928	39,751	40,000	
44530	Sale of Equipment		1,491	5,857	15,000	
44540	Sale of Property		520	-	-	
44570	Contributions		1,984	34,839	6,500	
44990	Other Local Revenues (SRO)		113,160	-	-	
	Total Other Local Revenues		\$ 256,462	\$ 196,974	\$ 150,000	
45000	Fees Received from County Officials					
45100	Excess Fees					
45110	County Clerk		\$ 396,640	\$ 510,000	\$ 500,000	
45120	Circuit Court Clerk		27,985	32,934	30,000	
45180	Register		655,367	543,037	600,000	
45190	Trustee		1,905,780	1,959,749	2,000,000	
45550	Clerk & Master		435,591	344,724	350,000	
45590	Sheriff		64,342	49,896	87,000	
	Total Fees Received from County Officials		\$ 3,485,705	\$ 3,440,340	\$ 3,567,000	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
46000	State of Tennessee					
46110	Juvenile Services Program		\$ 11,000	\$ -	\$ 7,000	
46220	Drug Court Grant		40,742	55,172	70,000	
46290	Other General Government Grants		67,800	-	61,000	
46310	Health Department Programs		786,634	851,425	750,000	
46430	Litter Program		59,652	56,915	50,000	
46810	Flood Control		-	57,525	30,000	
46820	Income Tax		397,717	265,301	400,000	
46830	Beer Tax		65,036	18,055	19,000	
46835	Vehicle Cert. Of Title Fees		-	17,236	15,000	
46840	Alcoholic Beverage Tax		76,471	83,888	130,000	
46850	Mixed Drink Tax		14,690	60,665	9,000	
46851	State Revenue Sharing - TVA		979,848	1,366,371	1,340,000	
46915	Contracted Prisoner Board		1,640,099	1,103,340	1,300,000	
46960	Registrar's Salary Supplement		3,791	3,791	3,791	
46980	Other State Grants		33,331	30,889	10,000	
46981.1	Other State Grants (Storm water)		79,997	36,759	-	
46990	Other State Revenue		11,373	84,150	13,000	
	Total State of Tennessee		\$ 4,268,181	\$ 4,091,482	\$ 4,207,791	
47000	Federal Government					
47220	Civil Defense Reimbursement		\$ 229,083	\$ 98,066	\$ 95,000	
47235	Homeland Security Grants		-	35,685	-	
47250	Law Enforcement Grants		6,169	-	11,000	
47250.1	Law Enforcement Grants		-	-	22,000	
47302	ARRA Grant #2		8,365	-	-	
47700	Asset Forfeiture Funds		745	-	-	
47990	Other Direct Federal Revenue		18,101	21,412	50,000	
	Total Federal Government		\$ 262,463	\$ 155,163	\$ 178,000	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description			Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16
48000	Other Governments and Citizen Groups					
48130	Contributions			\$ -	\$ (4,292)	\$ -
48140	Contracted Services			-	-	500
48610	Donations			6,420	-	1,000
48990	Other			200	-	100
	Total Other Governments & Citizen Groups			\$ 6,620	\$ (4,292)	\$ 1,600
	Total Revenue			\$ 42,004,304	\$ 42,525,051	\$ 43,064,643
49000	Other Sources					
49800	Transfers In Fund 128			472,428	-	-
	Total Other Sources			\$ 472,428	\$ -	\$ -
	Total Revenue & Other Sources			\$ 42,476,732	\$ 42,525,051	\$ 43,064,643

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
	EXPENDITURES					
50000	General Government					
51100	County Commission					
191	Board & Committee Members		\$ 119,600	\$ 120,000	\$ 240,000	
196	In-Service Training		-	-	500	
201	Social Security		7,415	7,440	14,880	
204	State Retirement		-	-	604	
210	Unemployment Compensation		-	40	-	
212	Employer Medicare Liability		1,734	1,740	3,480	
305	Audit Services		34,198	32,325	35,000	
316	Contributions (Project Graduation)		1,250	1,250	5,000	
	Total County Commission		\$ 164,197	\$ 162,795	\$ 299,464	
51210	Board of Equalization					
191	Board & Committee Members		\$ 7,750	\$ 2,100	\$ 7,750	
201	Social Security		481	43	481	
210	Unemployment Compensation		-	9	-	
212	Employer Medicare Liability		115	10	115	
435	Office Supplies		387	430	400	
	Total Board of Equalization		\$ 8,733	\$ 2,592	\$ 8,746	
51220	Beer Board					
191	Board & Committee Members		\$ 2,100	\$ 1,250	\$ 3,000	
201	Social Security		109	62	186	
210	Unemployment Compensation		18	11	-	
212	Employer Medicare Liability		26	15	44	
	Total Beer Board		\$ 2,253	\$ 1,338	\$ 3,230	
51240	Other Boards and Committees					
191	Board & Committee Members		\$ 9,920	\$ 7,800	\$ 16,400	
201	Social Security		570	484	1,017	
210	Unemployment Compensation		54	24	-	
212	Employer Medicare Liability		131	113	238	
599	Other Charges		44	412	500	
	Total Other Boards & Committees		\$ 10,719	\$ 8,833	\$ 18,155	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
51300	County Mayor					
101	County Official/Administrative Officer		\$ 99,209	\$ 102,264	\$ 102,264	
161	Secretary		31,158	32,922	35,000	
186	Longevity Pay		2,200	200	300	
189	Other Salaries & Wages		39,291	45,519	55,314	
201	Social Security		10,508	11,027	11,959	
204	State Retirement		22,496	24,122	26,463	
205	Employee & Dependent Insurance		29,652	31,431	34,152	
210	Unemployment Compensation		304	349	400	
212	Employer Medicare Liability		2,458	2,579	2,798	
307	Communication		3,085	4,918	5,150	
331	Legal Services		357	333	500	
337	Maintenance & Repair - Office Equipment		294	500	500	
348	Postal Charges		699	637	1,000	
351	Rentals		2,596	1,766	1,950	
355	Travel		1,466	911	1,700	
399	Other Contracted Services		510	341	600	
435	Office Supplies		1,555	1,781	1,900	
499	Other Supplies & Materials		1,029	1,154	1,500	
513	Workers' Compensation		800	880	800	
599	Other Charges		1,481	1,755	2,000	
719	Office Equipment		-	905	1,200	
	Total County Mayor		\$ 251,148	\$ 266,294	\$ 287,450	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
51310	Human Resources					
101	County Official/Administrative Officer		\$ 41,125	\$ 51,862	\$ 50,000	
119	Administrative Personnel		20,787	18,360	26,384	
186	Longevity Pay		700	700	900	
201	Social Security		4,691	4,241	4,792	
204	State Retirement		8,196	9,635	10,604	
205	Employee & Dependent Insurance		19,768	20,954	22,768	
210	Unemployment Compensation		270	180	300	
212	Employer Medicare Liability		882	992	1,150	
307	Communication		-	538	1,000	
320	Dues & Memberships		-	541	500	
332	Legal Notices, Recording & Court Costs		281	899	2,100	
337	Maintenance & Repair Office		-	900	1,000	
348	Postage		-	-	300	
355	Travel		578	405	500	
399	Other Contracted Services		-	1,590	2,000	
435	Office Supplies		-	200	500	
524	In-Service/Staff Development		523	3,194	3,100	
599	Other Charges		1,806	1,853	1,900	
719	Office Equipment		-	499	500	
	Total Human Resources		\$ 99,607	\$ 117,543	\$ 130,298	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description			Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16
51400	County Attorney					
101	County Official/Administrative Officer			\$ 76,189	\$ 77,503	\$ 77,540
186	Longevity Pay			2,400	2,400	2,500
201	Social Security			4,811	4,893	4,963
204	State Retirement			10,287	10,963	10,982
205	Employee & Dependent Insurance			9,884	9,884	11,384
210	Unemployment Compensation			90	90	150
212	Employer Medicare Liability			1,125	1,144	1,161
332	Legal Notices, Recording & Court Costs			825	1,377	2,700
399	Other Contracted Services			111,315	116,646	116,648
435	Office Supplies			4,847	4,866	4,870
709	Data Processing Equipment			523	466	500
	Total County Attorney			\$ 222,296	\$ 230,232	\$ 233,398

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account						
Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
51500	Election Commission & Voter Registrar					
101	County Official/Administrative Officer		\$ 70,657	\$ 73,038	\$ 73,038	
103	Assistant		54,261	58,123	60,296	
106	Deputies		71,663	74,424	87,125	
186	Longevity Pay		1,800	2,100	2,600	
187	Overtime Pay		-	1,636	10,250	
189	Other Salaries & Wages		2,423	14,425	26,500	
191	Board & Committee Member		4,020	3,180	11,725	
193	Election Workers		(200)	149,699	149,699	
201	Social Security		11,968	12,507	16,836	
204	State Retirement		25,968	28,719	37,255	
205	Employee & Dependent Insurance		40,000	42,400	45,536	
210	Unemployment Compensation		509	2,224	4,480	
212	Employer Medicare Liability		2,799	2,925	3,938	
307	Communication		14,317	13,891	20,000	
320	Dues & Memberships		3,671	2,917	6,000	
332	Legal Notices, Recording & Court Costs		445	20,835	14,000	
335	Maintenance & Repair - Building		8,871	6,119	10,000	
336	Maintenance & Repair - Equipment		19,544	19,914	10,000	
348	Postal Charges		835	13,331	45,000	
349	Printing, Stationery, & Forms		5,959	10,604	20,000	
351	Rentals		43,503	10,840	15,000	
355	Travel		445	1,513	8,000	
399	Other Contracted Services		11,193	12,273	34,000	
435	Office Supplies		6,037	9,148	15,254	
719	Office Equipment		52,328	5,952	30,500	
-	Total Election Commission		\$ 453,016	\$ 592,737	\$ 757,032	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
51600	Register of Deeds					
201	Social Security		\$ 18,375	\$ 16,712	\$ 20,035	
204	State Retirement		40,509	41,842	44,333	
205	Employee & Dependent Insurance		69,188	69,188	79,688	
212	Employer Medicare Liability		4,297	3,908	4,686	
307	Communication		2,005	2,194	4,000	
317	Data Processing		29,964	32,206	45,875	
320	Dues & Memberships		724	250	1,500	
337	Maintenance & Repair - Office Equipment		1,160	2,160	4,000	
348	Postal Charges		4,963	5,670	8,000	
351	Rentals		2,352	2,444	2,500	
355	Travel		765	805	2,000	
399	Other Contracted Services		556	399	2,500	
411	Data Processing Supplies		518	1,842	8,200	
435	Office Supplies		5,588	5,444	8,500	
508	Premiums on Corporate Surety Bonds		-	300	-	
709	Data Processing Equipment		5,415	-	6,000	
719	Office Equipment		157	527	2,800	
	Total Register of Deeds		\$ 186,536	\$ 185,891	\$ 244,617	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
51720	Planning					
101	County Official/Administrative Officer		\$ 56,549	\$ 57,402	\$ 62,403	
103	Assistant(s)		42,352	73,529	77,635	
121	Data Processing Personnel (GIS Coord)		44,517	45,182	45,181	
186	Longevity Pay		3,300	3,600	4,300	
189	Other Salaries & Wages		-	-	2,301	
201	Social Security		8,984	10,841	11,893	
204	State Retirement		19,205	24,657	26,318	
205	Employee & Dependent Insurance		39,536	41,908	45,536	
210	Unemployment Compensation		360	360	400	
212	Employer Medicare Liability		2,101	2,536	2,782	
307	Communication		3,247	2,299	3,500	
308	Consultants		20,000	-	26,375	
320	Dues & Memberships		1,255	2,045	2,500	
321	Engineering Services		2,000	1,500	2,000	
332	Legal Notices		1,562	3,000	3,000	
337	Maintenance & Repair Office Equipment		3,342	-	5,000	
348	Postal Charges		950	439	1,200	
349	Printing, Stationery & Forms		1,125	1,008	1,350	
351	Rentals		6,293	3,226	5,500	
355	Travel		2,627	1,557	4,000	
399.1	Court Reporter Services		2,175	300	2,600	
435	Office Supplies		2,799	3,486	4,000	
499	Other Supplies & Materials		461	-	500	
524	In-Service/Staff Development		1,213	2,090	4,200	
599	Other Charges (GIS Program)		30,693	30,514	32,250	
599.1	Other Charges (GIS Reserve Reimb)		26,393	26,393	26,393	
709	Data Processing Equipment		10,000	10,000	10,000	
719	Office Equipment		1,601	-	4,500	
	Total Planning		\$ 334,640	\$ 347,872	\$ 417,617	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
51750	Codes Compliance					
101	County Official/Administrative Officer		\$ 28,390	\$ 28,810	\$ 46,817	
103	Assistant(s)		34,090	34,603	34,604	
105	Supervisor/Director		47,758	48,654	48,654	
106	Deputy		36,170	30,918	40,575	
119	Administrative Personnel		56,787	57,638	58,109	
186	Longevity Pay		5,200	5,500	6,500	
201	Social Security		12,622	12,367	14,587	
204	State Retirement		27,279	28,280	32,278	
205	Employee & Dependent Insurance		59,304	62,862	68,304	
210	Unemployment Compensation		610	513	600	
212	Employer Medicare Liability		2,952	2,892	3,412	
307	Communication		4,561	4,842	5,000	
320	Dues & Memberships		584	803	730	
332	Legal Notices, Recording & Court Costs		1,200	1,185	1,200	
336	Maintenance & Repair - Equipment		-	-	500	
338	Maintenance & Repair - Vehicles		863	1,200	1,000	
348	Postal Charges		865	1,164	1,700	
349	Printing, Stationery & Forms		2,071	632	3,000	
351	Rentals		2,249	1,620	2,500	
355	Travel		1,283	-	2,000	
425	Gasoline		4,200	4,000	8,100	
435	Office Supplies		2,458	2,626	3,000	
511	Vehicle & Equipment Insurance		2,000	2,200	2,000	
524	In-Service/Staff Development		460	1,268	1,450	
719	Office Equipment		1,551	1,668	3,000	
	Total Codes Compliance		\$ 335,507	\$ 336,245	\$ 389,620	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
51800	County Buildings					
105	Supervisor/Direc		\$ 37,917	\$ 38,489	\$ 38,490	
166	Custodial Personnel		152,883	189,212	244,333	
167	Maintenance Personnel		113,428	114,913	141,292	
186	Longevity Pay		9,100	8,500	11,800	
187	Overtime Pay		5,282	7,316	7,991	
201	Social Security		18,963	21,376	27,523	
204	State Retirement		41,305	49,149	60,904	
205	Employee & Dependent Insurance		118,608	125,724	136,608	
210	Unemployment Compensation		1,080	1,506	1,800	
212	Employer Medicare Liability		4,435	4,999	6,437	
307	Communication		800	1,028	1,500	
335	Maintenance & Repair - Buildings		67,313	71,327	73,000	
337	Maintenance & Repair - Equipment		5,525	4,440	5,500	
338	Maintenance & Repair - Vehicles		1,388	2,429	3,000	
355	Travel		600	560	600	
399	Other Contracted Services		109,977	96,788	97,000	
410	Custodial Supplies		13,113	20,299	17,431	
452	Utilities		613,732	567,809	613,000	
502	Building & Contents Insurance		64,234	70,657	64,234	
511	Vehicle Insurance		4,306	4,736	4,306	
599	Other Charges		45,197	55,111	53,800	
707	Building Improvements		43,523	35,581	45,000	
712	Heating & Air Conditioning Equipment		19,008	6,590	30,000	
718	Motor Vehicles		8,755	15,000	15,000	
	Total County Buildings		\$ 1,500,472	\$ 1,513,539	\$ 1,700,549	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
51810	Information Technology					
105	Supervisor/Director		-	24,519	51,000	
169	Part-time Personnel		-	-	11,795	
201	Social Security		-	1,520	3,894	
204	State Retirement		-	3,364	8,616	
205	Employee & Dependent Insurance		-	10,477	11,384	
210	Unemployment Compensation		-	90	200	
212	Employer Medicare Liability		-	356	911	
307	Communication		-	339	600	
320	Dues & Memberships		-	-	200	
355	Travel		-	-	200	
399	Other Contracted Services		-	919	1,000	
435	Office Supplies		-	808	500	
499	Other Supplies & Materials		-	816	2,717	
524	In-Service/Staff Development		-	549	100	
599	Other Charges		-	1,099	2,000	
719	Office Equipment		-	1,515	800	
	Total Codes Compliance		\$ -	\$ 46,371	\$ 95,917	
51900	Other General Administration - ADA					
114	ADA Coordinator		\$ 28,183	\$ 29,149	\$ 30,000	
186	Longevity Pay		2,100	2,200	2,300	
201	Social Security		1,878	1,944	2,003	
204	State Retirement		3,964	4,301	4,432	
205	Employee & Dependent insurance		9,884	10,477	11,384	
210	Unemployment Compensation		90	90	100	
212	Employer Medicare Liability		439	455	468	
348	Postal Charges		138	294	300	
355	Travel		-	36	750	
435	Office Supplies		346	385	500	
499	Other Supplies & Materials		17	233	500	
599	Other Charges		-	410	500	
	Total Other General Administration		\$ 47,039	\$ 49,974	\$ 53,237	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
51910	Preservation of Records					
105	Supervisor/Director		\$ 34,171	\$ 34,682	\$ 34,684	
169	Part-time Personnel (Co-Director)		12,072	11,855	18,772	
186	Longevity Pay		1,500	1,600	1,700	
187	Overtime Pay		341	240	1,353	
201	Social Security		2,969	2,997	3,504	
204	State Retirement		4,714	5,011	7,754	
205	Employee & Dependent Insurance		9,884	10,477	11,384	
210	Unemployment Compensation		174	180	200	
212	Employer Medicare		694	701	820	
307	Communication		208	2,800	2,800	
348	Postal Charges		111	147	300	
351	Rentals		7,522	7,500	7,500	
355	Travel		418	309	600	
399	Other Contracted Services (Microfilming)		7,500	7,500	7,500	
435	Office Supplies		3,657	2,525	3,850	
499	Other Supplies & Materials		11,855	40,206	12,035	
599	Other Charges		156	474	500	
719	Office Equipment		267	-	-	
	Total Preservation of Records		\$ 98,213	\$ 129,204	\$ 115,256	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
52000	Finance					
52100	Accounting and Budgeting and Risk Management					
105	Supervisor/Director		\$ 91,650	\$ 94,740	\$ 94,740	
140	Education Incentive Bonuses		8,000	3,500	6,000	
162	Clerical Personnel		346,876	298,803	298,850	
186	Longevity Pay		9,200	7,000	8,000	
201	Social Security		27,320	23,917	25,271	
204	State Retirement		59,458	55,435	55,922	
205	Employee & Dependent Insurance		108,724	94,293	102,456	
210	Unemployment Compensation		995	1,063	900	
212	Employer Medicare Liability		6,389	5,594	5,911	
307	Communication		4,221	3,210	3,500	
320	Dues & Memberships		245	315	400	
322	Drug Testing		4,935	3,623	4,000	
332	Legal Notices, Recording & Court Costs		2,062	2,151	2,000	
337	Maintenance & Repair - Office Equipment		11,000	16,409	15,000	
338	Maintenance & Repair - Vehicles		26	65	500	
348	Postal Charges		13,407	9,863	10,000	
351	Rentals		7,924	8,180	7,500	
355	Travel		500	296	500	
399	Contracted Services		6,399	4,949	5,000	
435	Office Supplies		22,641	21,448	21,100	
508	Premiums on Corporate Surety Bonds		50	300	300	
524	In Service/Staff Development		2,851	1,958	3,000	
599	Other Charges		1,100	1,092	1,200	
719	Office Equipment		9,000	1,982	2,000	
	Total Accounting & Budgeting		\$ 744,973	\$ 660,186	\$ 674,050	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description			Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16
52300	Property Assessor's Office					
101	County Official/Administrative Officer			\$ 78,508	\$ 81,153	\$ 81,153
135	Assessment Personnel			93,402	82,341	95,014
135.2	Deputy(s)			306,608	348,962	358,238
140	Salary Supplements			750	750	800
169	Part-Time Personnel			19,394	19,547	48,317
169.1	Part-Time File Clerk			19,200	16,138	20,148
186	Longevity			16,100	18,000	20,700
201	Social Security			32,544	34,228	38,712
204	State Retirement			67,961	75,096	85,664
205	Employee & Dependent Insurance			148,260	157,156	170,760
210	Unemployment Compensation			1,536	1,438	3,427
212	Employer Medicare Liability			7,611	8,005	9,055
305	Audit Services			30,000	20,000	25,500
307	Communication			8,000	5,330	8,000
317	Data Processing Services			47,843	47,843	47,843
320	Dues & Memberships			2,000	2,000	2,000
338	Maintenance & Repair - Vehicles			768	5,200	5,000
337	Maintenance & Repair - Office Equipment			9,000	1,300	1,565
348	Postal Charges			5,000	8,000	5,000
355	Travel			3,255	2,091	5,500
399	Other Contracted Services			-	12,000	13,000
425	Gasoline			4,000	3,902	3,600
435	Office Supplies			5,383	13,469	5,000
499	Other Supplies & Materials			5,999	9,889	10,000
508	Premiums on Corporate Surety Bonds			-	-	500
511	Vehicle Insurance			2,861	3,147	2,861
599	Other Charges GIS Program			14,638	19,957	19,991
719	Office Equipment			1,960	2,000	2,000
	Total Property Assessor's Office			\$ 932,581	\$ 998,942	\$ 1,089,348

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description			Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16
52400	County Trustee's Office					
201	Social Security			\$ 19,897	\$ 20,559	\$ 22,612
204	State Retirement			43,062	46,939	55,506
205	Employee & Dependent Insurance			69,188	69,188	79,688
210	Unemployment Compensation			940	882	1,000
212	Employer Medicare Liability			4,653	4,808	5,904
307	Communication			1,750	2,586	2,500
320	Dues & Memberships			759	1,064	934
337	Maintenance & Repair - Office Equipment			15,500	16,102	16,102
348	Postal Charges			29,742	31,567	32,000
355	Travel			1,363	1,382	5,000
435	Office Supplies			9,950	9,670	10,000
508	Premiums on Corporate Surety Bonds			-	11,475	12,383
509	Refunds			165,250	174,698	170,000
719	Office Equipment			3,244	6,401	6,477
	Total County Trustee's Office			\$ 365,298	\$ 397,321	\$ 420,106

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
52500	County Clerk's Office					
201	Social Security		47,964	48,699	52,440	
204	State Retirement		95,005	106,790	116,045	
205	Employee & Dependent Insurance		187,796	187,796	227,680	
210	Unemployment Compensation		-	47	-	
212	Employer Medicare Liability		11,217	11,389	12,265	
307	Communication		9,828	10,988	12,000	
320	Dues & Memberships		774	600	600	
335	Maintenance & Repair - Building		1,950	1,810	2,000	
337	Maintenance & Repair - Equipment		13,685	15,000	15,000	
348	Postal Charges		28,500	27,269	27,500	
351	Rentals		13,601	13,584	14,000	
355	Travel		1,358	1,377	2,000	
399	Other Contracted Services		10,103	6,478	6,000	
435	Office Supplies		19,325	23,840	18,000	
452	Utilities		4,500	3,440	4,500	
508	Premiums on Corporate Surety Bonds		400	299	400	
524	In Service/Staff Development		477	120	2,000	
719	Office Equipment		11,299	24,999	6,500	
	Total County Clerk's Office		\$ 457,782	\$ 484,525	\$ 518,930	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
53000	Administration of Justice					
53100	Circuit Court					
164	Attendants		\$ 65,800	\$ 80,399	\$ 91,350	
194	Jury & Witness Fees		32,931	35,735	36,000	
201	Social Security		71,370	71,566	73,966	
204	State Retirement		141,563	143,732	163,676	
205	Employee & Dependent Insurance		277,752	277,752	318,752	
210	Unemployment Compensation		3,761	3,592	7,612	
212	Employer Medicare Liability		16,691	16,737	17,299	
307	Communication		12,681	15,515	15,460	
320	Dues & Memberships		844	1,555	1,300	
332	Legal Notices, Recording & Court Costs		2,381	4,000	3,000	
336	Maintenance & Repairs - Equipment		-	3,291	3,000	
348	Postal Charges		12,732	16,550	16,500	
351	Rentals		6,500	7,000	6,000	
355	Travel		3,620	4,400	5,000	
399	Other Contracted Services		66,695	77,206	76,500	
435	Office Supplies		41,202	53,721	44,500	
499	Other Supplies & Materials		100	500	500	
524	In Service/Staff Development		-	-	1,000	
719	Office Equipment		29,431	13,815	3,000	
	Total Circuit Court		\$ 786,054	\$ 827,066	\$ 884,415	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
53310	General Sessions Judges					
102	Judges		\$ 468,924	\$ 474,710	\$ 483,407	
161	Secretary(s)		75,858	76,996	77,000	
168.1	Teen Court Director		12,106	12,039	11,809	
168.2	Part-Time Secretary		13,018	11,647	12,896	
186	Longevity		3,200	3,400	3,700	
201	Social Security		26,917	30,538	36,507	
204	State Retirement		75,020	79,411	80,786	
205	Employee & Dependent Insurance		49,440	52,406	56,920	
210	Unemployment Compensation		458	577	700	
212	Employer Medicare Liability		8,150	8,267	8,538	
307	Communication		3,409	3,388	3,500	
320	Dues & Memberships		4,048	3,514	3,700	
348	Postal Charges		292	404	404	
351	Rentals		2,093	2,112	2,000	
355	Travel		1,312	2,037	6,800	
432	Library Books		6,940	420	6,425	
435	Office Supplies		1,176	1,166	2,180	
499	Other Supplies & Materials		220	290	300	
506	Liability Insurance		4,985	5,191	5,000	
708	Communication Equipment		-	-	400	
719	Office Equipment		497	500	500	
	Total General Sessions Judges		\$ 758,063	\$ 769,013	\$ 803,472	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
53330	Drug Court (Grant Program)					
105	Coordinator		\$ 55,640	\$ 56,479	\$ 56,481	
105.1	Assistant - Byrne Grant/OCJP		34,779	35,314	35,317	
105.2	Case Manager - JAG		23,614	25,283	27,050	
169.2	Part-time Personnel - JAG		2,355	7,414	7,601	
186	Longevity Pay		2,200	2,600	2,900	
201	Social Security		3,126	3,190	3,682	
201.1	Social Security - Byrne Grant/OCJP		2,158	2,191	2,191	
201.2	Social Security - JAG		1,653	2,149	2,149	
204	State Retirement		7,480	7,836	8,148	
204.1	State Retirement - Byrne Grant/OCJP		4,555	4,846	4,846	
204.2	State Retirement - JAG		3,488	4,755	4,755	
205	Employee & Dependent Insurance		9,884	9,884	11,384	
205.1	Employee & Dep Ins - Byrne Grant/OCJP		9,884	9,884	11,384	
205.2	Employee & Dep Ins - JAG		9,884	9,884	11,384	
210	Unemployment Compensation		95	96	140	
210.1	Unemployment Compensation - Byrne Grant/OCJP		100	100	100	
210.2	Unemployment Compensation - JAG		100	100	100	
212	Employer Medicare Liability		730	745	862	
212.1	Employer Medicare Liability - Byrne Grant/OCJP		505	513	513	
212.2	Employer Medicare Liability - JAG		387	503	503	
307	Communication		2,232	2,717	2,650	
312	Contracts with Private Agencies		2,711	2,264	2,100	
348	Postage		152	111	166	
351	Rentals		2,072	1,523	2,640	
355	Travel		5,132	3,383	4,935	
435	Office Supplies		2,276	2,432	2,400	
499	Other Supplies		350	289	600	
506	Liability Insurance		-	-	3,500	
	Total Drug Court		\$ 187,542	\$ 196,485	\$ 210,481	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
53400	Chancery Court					
101	County Official		\$ 78,508	\$ 81,153	\$ 81,153	
162	Clerical Personnel		280,471	291,070	320,121	
164	Attendants		19,700	20,723	23,954	
169	Part-Time Personnel		29,854	33,173	34,575	
186	Longevity Pay		14,900	15,600	20,000	
187	Overtime		187	125	7,804	
201	Social Security		25,299	26,725	30,166	
204	State Retirement		49,858	52,618	66,755	
205	Employee & Dependent Insurance		88,956	104,770	113,840	
210	Unemployment Compensation		1,266	1,375	2,096	
212	Employer Medicare Liability		5,917	6,250	7,055	
307	Communication		5,336	6,944	8,500	
320	Dues & Memberships		854	1,215	1,500	
337	Maintenance & Repair - Office Equipment		866	1,744	2,000	
348	Postal Charges		5,524	4,403	5,800	
351	Rentals		4,500	3,634	5,000	
355	Travel		-	30	700	
399	Other Contracted Services		13,367	7,951	18,000	
435	Office Supplies		13,767	14,319	16,850	
508	Premium on Corporate Surety Bond		500	394	1,000	
719	Office Equipment		3,678	919	3,678	
	Total Chancery Court		\$ 643,308	\$ 675,135	\$ 770,547	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
53700	Judicial Commissioners					
105	Director		41,663	42,796	52,708	
103	Assistant		51,936	52,709	42,629	
169	Part-time		35,839	27,665	52,322	
186	Longevity Pay		11,300	11,900	12,800	
189	Other Full Time		156,668	187,802	197,598	
201	Social Security		17,835	19,357	22,200	
204	State Retirement		38,927	44,298	49,126	
205	Employee & Dependent Insurance		59,304	73,339	79,688	
210	Unemployment Compensation		763	783	1,000	
212	Employer Medicare Liability		4,171	4,527	5,192	
307	Communication		2,520	3,141	2,500	
320	Dues & Memberships		600	600	675	
336	Maintenance & Repair - Equipment		1,634	199	2,500	
348	Postage		49	49	50	
351	Rentals		3,038	3,357	3,600	
355	Travel		147	-	1,925	
399	Other Contracted Services		178	155	700	
435	Office Supplies		1,266	2,588	2,550	
524	In Service/Staff Development		763	979	2,000	
719	Office Equipment		1,434	3,279	1,000	
	Total Judicial Commissioners		\$ 430,035	\$ 479,523	\$ 532,763	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
53910	Probation Services					
105	Probation Director		\$ 52,950	\$ 55,350	\$ 54,100	
111	Probation Officers		76,773	86,528	114,350	
169	Part Time Employee		8,133	6,992	33,430	
186	Longevity		1,900	1,300	2,700	
201	Social Security		8,638	9,179	12,684	
204	State Retirement		17,651	20,603	28,069	
205	Employee & Dependent Insurance		29,652	41,908	34,152	
210	Unemployment Compensation		382	513	700	
212	Employer Medicare Liability		2,020	2,147	2,967	
307	Communication		3,568	5,750	5,700	
320	Dues & Memberships		137	-	700	
348	Postal Charges		88	494	500	
351.1	Rentals (Equipment)		5,500	5,500	5,500	
355	Travel		43	-	3,000	
399	Other Contracted Services		49,933	54,991	85,000	
413	Drugs & Medical Supplies		6,000	15,000	15,000	
435	Office Supplies		2,103	5,000	5,000	
435.1	Office Supplies		1,500	1,326	1,500	
599	Other Charges		-	810	810	
701	Administration Equipment		-	30,000	-	
719	Office Equipment		2,476	4,493	4,500	
	Total Probation Services		\$ 269,447	\$ 347,884	\$ 410,362	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
54000	Public Safety					
53920	Courtroom Security					
336	Maintenance & Repair - Equip		\$ 1,475	\$ 1,725	\$ 13,000	
599	Other Charges		4,659	4,811	5,000	
707	Building Improvements		60,000	-	20,000	
708	Communication Equipment		-	-	3,000	
716	Law Enforcement Equipment		24,447	(3,196)	2,000	
718	Vehicles		-	-	85,000	
729	Transportation Equipment		-	-	14,000	
790	Other Equipment		-	51,038	10,000	
	Total Courtroom Security		\$ 90,581	\$ 54,378	\$ 152,000	
53930	Victim Assistance Programs (CASA)					
316			\$ 89,563	\$ 100,000	\$ 100,000	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
54110	Sheriff's Department					
101	County Official/Administrative Officer		\$ 86,368	\$ 89,268	\$ 89,269	
103	Assistant		-	-	59,384	
106	Deputy(ies)		2,933,397	3,243,167	3,402,300	
107	Detective(s)		336,757	346,906	435,350	
109	Captain(s)		204,701	209,104	218,500	
110	Lieutenant(s)		442,614	462,435	418,500	
115	Sergeant(s)		421,538	437,265	521,500	
121	Data Processing Personnel		7,900	8,014	18,852	
140	Salary Supplements		54,600	62,400	69,000	
148	Dispatchers/Radio Operators		322,374	322,310	372,100	
161	Secretary(s)		63,978	78,880	91,044	
186	Longevity Pay		191,300	208,900	231,600	
189	Other Salaries & Wages		155,474	161,682	176,057	
196	In-Service Training		120	-	-	
201	Social Security		318,747	344,517	378,415	
204	State Retirement		667,518	751,693	837,395	
205	Employee & Dependent Insurance		1,255,268	1,403,923	1,548,224	
210	Unemployment Compensation		11,712	12,799	14,500	
212	Employer Medicare Liability		74,546	80,251	88,501	
307	Communication		47,303	46,584	47,400	
320	Dues & Memberships		3,300	3,300	3,300	
335	Maintenance & Repair - Buildings		2,620	1,914	3,000	
336	Maintenance & Repair - Equipment		50,161	40,297	47,000	
338	Maintenance & Repair - Vehicles		103,930	126,112	149,000	
348	Postal Charges		4,161	6,198	6,200	
351	Rentals		26,410	28,335	33,400	
355	Travel		10,667	10,422	11,000	
425	Gasoline		386,000	220,049	254,200	
429	Instructional Supplies		5,948	5,995	6,000	
435	Office Supplies		12,880	10,078	10,000	
451	Uniforms		37,125	57,662	55,700	
499	Other Supplies & Materials		16,840	20,521	17,000	
506	Liability Insurance		84,500	92,950	84,500	
508	Premiums on Corporate Surety Bonds		-	500	500	
511	Vehicle and Equipment Insurance		74,000	81,400	74,000	
524	In-Service/Staff Development		17,218	39,451	19,500	
708	Communication Equipment		25,509	37,416	36,000	
716	Law Enforcement Equipment		36,312	58,951	72,300	
718	Motor Vehicles		441,277	448,643	449,000	
719	Office Equipment		17,827	40,021	26,000	
729	Transportation Equipment		17,735	40,373	76,600	
	Total Sheriff's Department		\$ 8,970,635	\$ 9,640,686	\$ 10,452,091	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description			Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16
54120	Special Patrols					
399	Other Contracted Services			\$ 3,308	\$ 4,308	\$ 5,000
54160	Administration of the Sexual Offender					
307	Communication			\$ 850	\$ 450	\$ 150
399	Other Contracted Services			1,750	3,531	4,500
499	Other Supplies & Materials			1,000	1,000	1,500
708	Communication Equipment			3,000	2,430	3,000
	Total Administration of Sexual Offender			\$ 6,600	\$ 7,411	\$ 9,150

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
54210	Jail					
103	Assistant		\$ 42,758	\$ 59,349	\$ -	
106	Deputy(ies)		2,878,887	2,807,198	2,898,610	
109	Captain(s)		44,366	45,222	45,250	
110	Lieutenant(s)		136,163	157,989	212,525	
115	Sergeant(s)		104,916	109,133	112,140	
161	Secretary		55,874	49,511	58,100	
165	Cafeteria Personnel		25,696	57,865	-	
169	Temporary/Part-Time Personnel		20,936	19,341	81,100	
189	Other Salaries & Wages		51,250	42,807	52,019	
201	Social Security		203,736	201,040	214,505	
204	State Retirement		436,199	453,163	474,587	
205	Employee & Dependent Insurance		1,136,660	1,204,860	1,263,624	
210	Unemployment Compensation		11,770	11,783	11,700	
212	Employer Medicare Liability		47,648	47,017	50,168	
307	Communication		8,682	9,745	11,000	
335	Maintenance & Repair - Building		3,853	918	4,000	
336	Maintenance & Repair - Equipment		7,961	5,386	6,000	
338	Maintenance & Repair - Vehicles		10,000	9,964	15,000	
340	Medical & Dental Services		498,440	469,343	475,575	
351	Rentals		6,000	5,197	6,000	
410	Custodial Supplies		95,000	94,982	95,000	
413	Drugs & Medical Supplies		499,668	345,603	452,000	
421	Food Preparation Supplies		5,804	5,986	6,000	
422	Food Supplies		514,608	493,449	515,950	
425	Gasoline		16,000	16,000	16,000	
435	Office Supplies		5,439	5,982	6,000	
451	Uniforms		24,888	27,445	27,500	
499	Other Supplies & Materials		3,483	4,960	5,500	
506	Liability Insurance		78,000	85,800	78,000	
511	Vehicle & Equipment Insurance		10,000	11,000	10,000	
524	In Service/Staff Development		14,603	10,000	10,000	
708	Communication Equipment		15,840	15,996	16,000	
716	Law Enforcement Equipment		-	2,500	2,500	
719	Office Equipment		7,983	7,811	8,000	
	Total Jail		\$ 7,023,111	\$ 6,894,345	\$ 7,240,353	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
54220	Workhouse					
101	County Official/Administrative Officer		\$ 8,125	\$ 8,125	\$ 8,125	
160	Guards		58,422	54,806	59,410	
201	Social Security		4,070	3,709	4,189	
204	State Retirement		8,711	8,646	9,270	
205	Employee & Dependent Insurance		19,768	20,954	22,768	
210	Unemployment Compensation		183	181	200	
212	Employer Medicare Liability		952	868	980	
422	Food Supplies		10,000	9,935	10,000	
425	Gasoline		16,000	16,000	16,000	
441	Prisoner Clothing		14,832	15,000	15,000	
451	Uniforms		1,000	1,000	1,000	
499	Other Supplies & Materials		15,995	16,000	16,000	
506	Liability Insurance		1,500	1,650	1,500	
	Total Workhouse		\$ 159,558	\$ 156,874	\$ 164,442	
54260	Prisoner & Commissary Expense					
340	Medical & Dental Services		\$ 35,000	\$ 60,500	\$ 60,000	
348	Postal Charges		-	-	2,000	
413	Drugs & Medical Supplies		35,000	60,500	60,000	
422	Food Supplies		20,000	32,980	40,000	
441	Prisoner Clothing		20,000	1,284	18,000	
499	Other Supplies & Materials		39,848	49,640	20,000	
			149,848	204,904	200,000	
	Total Sheriff		\$ 16,313,060	\$ 16,908,528	\$ 18,071,036	
54900	Other Public Safety (27th Payroll - Sheriff)					
189	27th Payroll - Sheriff's Department		\$ -	\$ -	\$ -	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description			Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16
54240	Juvenile Services					
103	Assistant(s)			\$ 152,675	\$ 151,932	\$ 165,802
186	Longevity Pay			3,900	2,900	4,400
201	Social Security			9,496	9,315	10,553
204	State Retirement			20,398	18,469	23,352
205	Employee & Dependent Insurance			29,652	31,431	34,152
210	Unemployment Compensation			345	396	400
212	Employer Medicare Liability			2,221	2,178	2,468
307.1	Communication			2,200	2,255	2,250
320	Dues & Memberships			1,292	251	1,300
334	Maintenance Agreements			9,000	9,000	9,000
348	Postal Charges			499	500	500
351	Rentals			2,241	2,328	2,500
355	Travel			4,049	4,183	4,160
355.1	Travel			1,405	1,455	2,000
399	Other Contracted Services			26,500	32,692	33,500
435	Office Supplies			1,500	1,542	1,500
499	Other Supplies & Materials			999	1,074	1,000
719	Office Equipment			1,499	1,368	1,500
	Total Juvenile Services			\$ 269,871	\$ 273,269	\$ 300,337

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
54410	Emergency Services					
101	County Official/Administrative Officer		\$ 55,504	\$ 57,321	\$ 58,147	
103	Assistant(s)		90,929	97,846	97,846	
109	Captain(s)		164,957	211,874	225,136	
110	Lieutenant(s)		121,973	126,654	127,406	
119	Accountants/Bookkeepers		39,882	40,481	40,481	
121	Data Processing Personnel		36,723	37,763	37,764	
123	EMA Planner		37,267	38,203	40,143	
124	Communications Officer		42,705	43,346	43,346	
140	Salary Supplements		37,200	36,000	36,000	
141	Foremen		38,667	39,173	39,249	
142	Mechanics		30,492	57,619	69,841	
148	Dispatchers/Radio Operators		239,551	253,380	250,705	
161	Secretary(s)		27,747	28,130	30,102	
162	Clerical Personnel		-	50,210	67,518	
168	Temporary Personnel		184,738	174,159	204,159	
186	Longevity Pay		92,700	102,600	117,329	
187	Overtime Pay		239,814	298,180	306,012	
189	Other Salaries & Wages		3,171,692	3,279,324	3,419,356	
201	Social Security		271,819	286,272	323,054	
204	State Retirement		476,341	489,601	513,636	
205	Employee & Dependent Insurance		1,166,312	1,278,199	1,388,848	
210	Unemployment Compensation		13,614	13,653	27,569	
212	Employer Medicare Liability		62,811	66,947	75,553	
307	Communication		45,730	34,930	45,907	
329	Laundry Service		12,300	9,800	9,450	
336	Maintenance & Repair - Equipment		16,115	19,418	24,000	
338	Maintenance & Repair - Vehicles		147,173	149,710	146,245	
348	Postal Charges		572	1,322	1,500	
351	Rentals		19,275	22,155	24,580	
355	Travel		3,020	3,568	3,500	
399	Other Contracted Services		72,286	102,000	95,667	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
410	Custodial Supplies		11,000	13,455	12,100	
412	Diesel Fuel		193,000	192,048	173,700	
413	Drugs & Medical Supplies		146,685	152,013	156,010	
435	Office Supplies		3,164	3,986	3,664	
450	Tires & Tubes		14,460	14,460	17,960	
451	Uniforms		54,050	53,944	54,050	
452	Utilities		126,778	147,702	148,287	
499	Other Supplies & Materials		12,699	13,083	12,444	
502	Building & Contents Insurance		5,746	6,320	5,746	
506	Liability Insurance		75,168	82,684	75,168	
511	Vehicle & Equipment Insurance		29,374	32,311	29,374	
513	Workers' Compensation Insurance		266,000	292,600	266,000	
524	In Service/Staff Development		52,034	52,092	52,879	
536	Hazardous Material Team		400	400	400	
599	Other Charges		10,028	9,276	10,136	
708	Communication Equipment		12,096	20,256	14,470	
709	Information System		14,050	19,101	19,100	
719	Office Equipment		4,737	3,102	4,700	
790.01	Other Equipment		17	-	-	
790.1	Other Equipment (Fire & Amb Support)		56,290	47,884	47,884	
790.2	Other Equipment (Station)		8,457	7,849	8,000	
790.3	Other Equipment (ISO)		32,853	28,000	28,000	
	Total Civil Defense		\$ 8,088,995	\$ 8,642,404	\$ 9,030,121	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
54610	County Coroner/Medical Examiner					
101	County Official/Administrative Officer		\$ 23,250	\$ 21,570	\$ 23,250	
161	Secretary(s)		3,450	3,045	3,450	
307	Communication		1,100	1,500	1,200	
355	Travel		865	500	942	
399	Other Contracted Services(Autopsies)		141,855	142,000	151,215	
435	Office Supplies		2,856	2,500	2,856	
	Total County Coroner/Medical Examiner		\$ 173,376	\$ 171,115	\$ 182,913	
54710	Homeland Security Grant					
799.1	Law Enforcement FFY11		\$ 2,600	\$ -	\$ 49,604	
799.2	Citizens Corps FFY11		570	-	-	
799.3	Homeland Security Grant FFY11		13,744	16,130	10,698	
	Total Homeland Security Grant		\$ 16,914	\$ 16,130	\$ 60,302	
55000	Public Health and Welfare					
55110	Local Health Center					
307	Communication		\$ 3,807	\$ 4,042	\$ 6,240	
336	Maintenance & Repair - Equipment		4,287	7,014	7,000	
410	Custodial Supplies		1,466	1,578	2,500	
413	Drugs & Medical Supplies		11,410	12,226	15,000	
429	Instructional Supplies		-	41,657	51,254	
435	Office Supplies		8,525	9,863	9,000	
452	Utilities		26,210	26,007	26,680	
719	Office Equipment		2,714	4,940	5,000	
	Total Local Health Center		\$ 58,419	\$ 107,327	\$ 122,674	

Wilson County, Tennessee						
General Fund						
Statement of Proposed Operations						
For the Fiscal Year Ending June 30, 2016						
Account Number	Account Description		Actual 2013 - 14	Estimated 2014 - 15	Budgeted 2015 - 16	
55120	Animal Control					
105	Director		\$ 38,875	\$ 39,448	\$ 39,448	
133	Animal Control Officer		75,110	93,718	92,904	
169	Part-Time Personnel		788	4,330	4,204	
186	Longevity Pay		1,900	2,200	2,900	
187	Overtime Pay		4,327	4,922	5,202	
201	Social Security		7,372	8,648	8,969	
204	State Retirement		15,839	19,842	19,848	
205	Employee & Dependent Insurance		39,536	39,536	45,536	
210	Unemployment Compensation		387	403	300	
212	Employer Medicare Liability		1,724	2,023	2,098	
307	Communications		1,574	1,858	1,500	
338	Maintenance & Repair - Vehicles		1,200	293	1,877	
348	Postage		137	147	156	
399	Other Contracted Services		4,187	4,259	4,000	
413	Drugs & Medical Supplies		539	500	500	
425	Gasoline		4,698	2,976	4,320	
435	Office Supplies		969	1,560	1,567	
451	Uniforms		1,638	1,589	1,640	
452	Utilities		5,026	5,889	6,100	
499	Other Supplies & Materials		4,040	5,033	5,067	
502	Building & Content Insurance		374	411	374	
506	Liability Insurance		1,125	1,237	1,125	
513	Worker Compensation		751	826	751	
524	In Service/Staff Development		2,714	2,464	3,200	
	Total Animal Control		\$ 214,830	\$ 244,112	\$ 253,586	