

**Wilson County Schools
Commission Report**

MARCH 2014

141 GENERAL FUND		YTD ACTUAL	UNREALIZED/ UNSPENT BALANCE
40000 REVENUE		R-Revenue	
40110	CURRENT PROPERTY TAX	\$32,139,061.53	\$-210,828.53
40120	TRUSTEE'S COLLECTIONS-PRIOR YR	\$840,647.00	\$-233,840.00
40125	TRUSTEE'S COLLECTIONS-BANKRUPT	\$885.85	\$7,786.15
40130	CLERK & MASTER COLLECTIONS-PY	\$263,139.09	\$98,650.91
40140	INTEREST AND PENALTY	\$110,275.66	\$32,461.34
40210	LOCAL OPTION SALES TAX	\$7,269,314.00	\$2,679,129.00
40275	LOCAL OPTION MIXED DRINK TAX	\$57,897.26	\$-57,897.26
40320	BANK EXCISE TAX	\$0.00	\$134,624.00
40380	INTERSTATE TELECOMMUNICATION T	\$6,828.50	\$-1,453.50
41110	MARRIAGE LICENSES	\$7,279.72	\$-865.72
43513	TUITION-SUMMER SCHOOL	\$0.00	\$0.00
43570	RECEIPTS FROM INDIVIDUAL SCHOO	\$70,075.04	\$-9,075.04
43990	OTHER CHARGES FOR SERVICES	\$156,304.58	\$-62,304.58
44146	E-RATE	\$61,342.41	\$-6,342.41
44170	MISCELLANEOUS REFUNDS	\$13.29	\$-13.29
44520	INSURANCE RECOVERY	\$0.00	\$0.00
44530	SALE OF EQUIPMENT	\$28,497.29	\$-28,497.29
44540	SALE OF PROPERTY	\$0.00	\$0.00
44560	DAMAGES RECOVERED FROM INDIV	\$0.00	\$0.00
44570	CONTRIBUTIONS AND GIFTS	\$80,805.20	\$38,416.80
44990	OTHER LOCAL REVENUES	\$64,480.78	\$235,519.22
46511	BASIC EDUCATION PROGRAM	\$49,920,800.00	\$12,779,412.00
46512	BEP - ARRA	\$0.00	\$0.00
46515	EARLY CHILDHOOD EDUCATION	\$640,157.28	\$225,620.74
46550	DRIVER EDUCATION	\$1,105.00	\$5,895.00
46590	OTHER STATE EDUCATION FUNDS	\$974,783.28	\$-29,783.28
46591	COORDINATED HEALTH - ARRA	\$0.00	\$0.00
46594	FAMILY RESOURCE ARRA	\$0.00	\$0.00
46610	CAREER LADDER PROGRAM	\$219,155.97	\$337,503.03
46615	EXTENDED CONTRACT - ARRA	\$0.00	\$0.00
46790	OTHER VOCATIONAL	\$0.00	\$0.00
46980	OTHER STATE GRANTS	\$0.00	\$0.00
47120	ADULT EDUCATION ST GRANT PROGR	\$126,000.74	\$89,749.26
47143	IDEA	\$446,993.51	\$-129,993.51
47145	IDEA - PRESCHOOL	\$34,923.47	\$-34,923.47
47590	OTHER FEDERAL THROUGH STATE	\$218,986.99	\$158,738.01
47640	ROTC REIMBURSEMENT	\$121,100.21	\$68,899.79
49800	TRANSFERS IN	\$1,000,000.00	\$17,000.00
Total Revenues and Other Sources:		\$94,660,743.63	\$16,104,577.37

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141 GENERAL FUND		YTD ACTUAL	UNREALIZED/ UNSPENT BALANCE
E-Expenditures			
71100	REGULAR INSTRUCTION	\$39,988,719.91	\$17,579,072.09
71160	ALTERNATIVE INSTRUCTION	\$528,066.79	\$196,774.21
71200	SPECIAL EDUCATION INSTRUCTION	\$5,980,343.59	\$2,330,024.41
71300	VOCATIONAL EDUCATION INSTR	\$3,059,107.03	\$1,229,103.97
72110	ATTENDANCE	\$143,533.50	\$36,878.50
72120	HEALTH SERVICES	\$912,022.48	\$375,039.52
72130	OTHER STUDENT SUPPORT	\$1,508,172.56	\$704,541.44
72210	INSTRUCTION SUPPORT	\$4,298,478.90	\$1,384,871.10
72215	ALTERNATIVE SUPPORT	\$124,825.99	\$40,353.01
72220	SPECIAL EDUCATION SUPPORT	\$956,320.03	\$438,497.07
72230	VOCATIONAL SUPPORT	\$96,719.25	\$24,108.75
72310	BOARD OF EDUCATION	\$1,569,331.73	\$209,276.27
72320	OFFICE OF SUPERINTENDENT	\$261,789.71	\$190,092.29
72410	OFFICE OF PRINCIPAL	\$5,485,514.83	\$2,009,987.17
72510	FISCAL SERVICES	\$338,537.10	\$120,008.90
72520	HUMAN RESOURCES	\$285,170.66	\$72,712.34
72810	OPERATION OF PLANT	\$7,215,268.70	\$1,715,593.30
72820	MAINTENANCE OF PLANT	\$1,457,432.32	\$532,865.68
72710	TRANSPORTATION	\$5,545,763.30	\$1,982,424.70
72810	CENTRAL AND OTHER	\$187,286.34	\$71,124.66
73300	COMMUNITY SERVICES	\$611,811.73	\$256,747.27
73400	EARLY CHILDHOOD EDUCATION	\$846,629.35	\$313,626.65
76100	REGULAR CAPITAL OUTLAY	\$64,095.00	\$905.00
82130	PRINCIPAL EDUCATION DEBT SERVI	\$513,374.53	\$475,000.47
82230	INTEREST EDUCATION DEBT SERVIC	\$44,899.45	\$240,943.55
99110	TRANSFERS OUT	\$0.00	\$0.00
Total Expenditures and Other Uses:		\$81,999,301.78	\$32,529,373.22



**Wilson County Schools
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MARCH 2014

141 GENERAL FUND

39000

UNDESIGNATED FUND BALANCE

\$3,670,299.00

Wilson County Schools
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MARCH 2014

		YTD ACTUAL	UNREALIZED/ UNSPENT BALANCE
142 SCHOOL FEDERAL PROJECTS			
40000 REVENUE			
R-Revenue			
43990	OTHER CHARGES FOR SERVICES	\$3,336.80	\$13,663.50
46590	OTHER STATE EDUCATION FUNDS	\$50,000.00	\$24,800.00
46594	FAMILY RESOURCE ARRA	\$0.00	\$0.00
46615	EXTENDED CONTRACT - ARRA	\$0.00	\$0.00
46991	OTHER STATE GRANTS	\$0.00	\$0.00
47131	VOCATIONAL EDUCATION - BASIC E	\$127,511.78	\$73,930.22
47139	OTHER VOCATIONAL	\$0.00	\$0.00
47141	NCLB TITLE I	\$897,752.96	\$681,167.39
47143	IDEA	\$1,857,641.46	\$791,679.54
47145	IDEA - PRESCHOOL	\$82,338.12	\$21,809.12
47146	ENGLISH LANGUAGE TITLE III	\$22,385.80	\$24,797.44
47147	SAFE & DRUG FREE (TITLE IV)	\$0.00	\$0.00
47149	EDUCATION FOR HOMELESS CHI	\$27,827.94	\$44,172.08
47189	NCLB TEACHER TRAINING	\$275,922.18	\$125,839.44
47311	RACE TO THE TOP	\$12,800.00	\$63,157.69
47590	OTHER FEDERAL THROUGH STATE	\$27,824.39	\$79,497.61
49800	TRANSFERS IN	\$125,045.68	\$65,165.32
Total Revenues and Other Sources:		\$3,510,384.81	\$1,999,479.23



Wilson County Schools
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MARCH 2014

		YTD ACTUAL	UNREALIZED/ UNSPENT BALANCE
142 SCHOOL FEDERAL PROJECTS		E-Expenditures	
71100	REGULAR INSTRUCTION	\$922,067.45	\$483,012.64
71200	SPECIAL EDUCATION INSTRUCTION	\$1,941,447.80	\$811,818.42
71300	VOCATIONAL EDUCATION INSTR	\$119,954.68	\$38,653.32
71600	ADULT EDUCATION INSTRUCTION	\$0.00	\$0.00
72120	HEALTH SERVICES	\$7,977.28	\$22.72
72130	OTHER STUDENT SUPPORT	\$30,957.92	\$148,032.18
72210	INSTRUCTION SUPPORT	\$458,752.83	\$301,807.78
72220	SPECIAL EDUCATION SUPPORT	\$200.22	\$0.00
72230	VOCATIONAL SUPPORT	\$1,282.46	\$717.54
72620	MAINTENANCE OF PLANT	\$2,000.00	\$22,800.00
72710	TRANSPORTATION	\$165.44	\$9,834.56
73300	COMMUNITY SERVICES	\$0.00	\$0.00
73400	EARLY CHILDHOOD EDUCATION	\$0.00	\$0.00
99000	OTHER USES	\$0.00	\$0.00
99100	TRANSFER OUT	\$125,116.68	\$85,442.32
99110	TRANSFERS OUT	\$0.00	\$0.00
Total Expenditures and Other Uses:		\$3,809,922.59	\$1,899,941.48



**Wilson County Schools
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MARCH 2014

42 SCHOOL FEDERAL PROJECTS

:8000	UNDESIGNATED FUND BALANCE	\$0.00
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**Wilson County Schools
Commission Report**

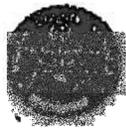
MARCH 2014

		YTD ACTUAL	UNREALIZED/ UNSPENT BALANCE
143 CENTRAL CAFETERIA FUND			
	R-Revenue		
40000 REVENUE			
43521	LUNCH PAYMENTS-CHILDREN	\$859,456.29	\$640,543.71
43522	LUNCH PAYMENTS-ADULTS	\$67,515.20	\$42,484.80
43523	INCOME FROM BREAKFAST	\$77,206.30	\$72,793.70
43525	A LA CARTE SALES	\$1,430,696.25	\$719,303.75
43990	OTHER CHARGES FOR SERVICES	\$0.00	\$10,000.00
44110	INVESTMENT INCOME	\$804.78	\$8,095.22
44170	MISCELLANEOUS REFUNDS	\$78,658.26	\$-78,658.26
46520	SCHOOL FOOD SERVICE	\$0.00	\$62,000.00
47111	USDA SCHOOL LUNCH PROGRAM	\$1,380,768.53	\$619,231.47
47112	USDA COMMODITIES	\$0.00	\$375,000.00
47113	BREAKFAST	\$316,844.96	\$108,155.04
Total Revenues and Other Sources:		\$4,202,050.57	\$2,579,949.43

**Wilson County Schools
Commission Report**

MARCH 2014

	YTD ACTUAL	UNREALIZED/ UNSPENT BALANCE
145 CENTRAL CAFETERIA FUND		
E-Expenditures		
73100 FOOD SERVICE	\$5,271,281.72	\$1,965,718.28
Total Expenditures and Other Uses:	\$5,271,281.72	\$1,965,718.28



**Wilson County Schools
Commission Report**

MARCH 2014

143 CENTRAL CAFETERIA FUND

19000	UNDESIGNATED FUND BALANCE	\$3,193,923.67
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**Wilson County Schools
Commission Report**

MARCH 2014

	YTD ACTUAL	UNREALIZED/ UNSPENT BALANCE
146 EXTENDED SCHOOL PROGRAM		
40000 REVENUE		
43617 TUITION - OTHER	\$2,051,345.55	\$948,854.45
Total Revenues and Other Sources:	\$2,051,345.55	\$948,854.45



**Wilson County Schools
Commission Report**

MARCH 2014

	YTD ACTUAL	UNREALIZED/ UNSPENT BALANCE
146 EXTENDED SCHOOL PROGRAM		
E-Expenditures		
'3300 COMMUNITY SERVICES	\$2,292,795.49	\$820,130.51
Total Expenditures and Other Uses:	\$2,292,795.49	\$820,130.51



**Wilson County Schools
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MARCH 2014

146 EXTENDED SCHOOL PROGRAM

19000	UNDESIGNATED FUND BALANCE	\$540,004.38
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**Wilson County Schools
Commission Report**

MARCH 2014

YTD ACTUAL

177 EDUCATION CAPITAL PROJECTS		Revenue
40000 REVENUE		
44110	INVESTMENT INCOME	\$0.00
44170	MISCELLANEOUS REFUNDS	\$240,391.14
46530	ENERGY EFFICIENT SCHOOL INITIT	\$0.00
49100	BONDS ISSUED	\$0.00
Total Revenues and Other Sources:		\$240,391.14

* FUND 177 IS A CASH AGENCY FUND - IT DOES NOT HAVE A BUDGET



**Wilson County Schools
Commission Report**

MARCH 2014

		YTD ACTUAL
177	EDUCATION CAPITAL PROJECTS	
	E-Expenditures	
72620	MAINTENANCE OF PLANT	\$0.00
76100	REGULAR CAPITAL OUTLAY	\$106,552.83
91300	EDUCATION CAPITAL OUTLAY	\$101,832.98
Total Expenditures and Other Uses:		\$208,385.81

** FUND 177 IS A CASH AGENCY FUND - IT DOES NOT HAVE A BUDGET*



**Wilson County Schools
Commission Report**

MARCH 2014

177 EDUCATION CAPITAL PROJECTS

39000	UNDESIGNATED FUND BALANCE	\$0.00
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**Wilson County Schools
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YTD ACTUAL

264 EMPLOYEE HEALTH INSURANCE		Revenue
40000 REVENUE		
43101	SELF INSURANCE PREMIUMS	\$120,790.39
43990	OTHER CHARGES FOR SERVICES	\$13,372,123.25
44110	INVESTMENT INCOME	\$0.00
44170	MISCELLANEOUS REFUNDS	\$0.00
44520	INSURANCE RECOVERY	\$0.00
Total Revenues and Other Sources:		\$13,492,913.64

* FUND 264 IS A CASH AGENCY FUND - IT DOES NOT HAVE A BUDGET



**Wilson County Schools
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MARCH 2014

		YTD ACTUAL
264	EMPLOYEE HEALTH INSURANCE	
	E-Expenditures	
72810	CENTRAL AND OTHER	\$11,464,324.50
Total Expenditures and Other Uses:		\$11,464,324.50

** FUND 264 IS A CASH AGENCY FUND - IT DOES NOT HAVE A BUDGET*

**Wilson County Schools
Commission Report**

MARCH 2014

284 EMPLOYEE HEALTH INSURANCE

39000

UNDESIGNATED FUND BALANCE

\$5,115,385.03

Quarterly Report of Jim Major

Wilson County Trustee

For Quarter Beginning January 1, 2014, Ending March 31, 2014

County General Fund #101

Balance on Hand January 1, 2014	6,679,231.32
Receipts for Quarter Ended March 31, 2014	
Trustee's Collections-Current Year	13,051,190.54
Trustee's Collections-Prior Year	226,417.94
Trustee's Collections-Bankruptcy	14.66
Clerk & Master's Collections-Prior Years	25,510.20
Interest and Penalty	53,328.09
Payments in Lieu of Taxes-TVA	319,273.76
Payments in Lieu of Taxes-Other	1,517.61
Local Sales Tax	268.09
Hotel/Motel Tax	199,665.32
Litigation Tax-General	50,266.33
Litigation Tax-Special Purpose	37,487.41
Litigation Tax-Jail	24,238.32
Litigation Tax-Victim Offer	27,194.29
Litigation Tax-Courtroom Security Fees	24,658.94
Business Tax	194,239.96
Beer Tax	129,997.19
Interstate Telecommunications Tax	1,601.32
Cable TV Franchise	139,009.07
Building Permits	57,937.80
Circuit-Fines	8,263.56
Circuit-Officer Costs	7,286.31
Circuit-Drug Control Fines	(9,797.34)
Circuit-Jail Fees	1,126.70
Circuit-Data Entry Fees	554.40
Circuit-Courtroom Security Fees	3,091.43
Circuit-Drug Court Fees	2,622.94
DUI Treatment Fines	1,270.15
General Sessions-Fines	32,093.34
General Sessions-Officer Costs	36,103.06
General Sessions-Game & Fish Fines	168.75

General Sessions-Drug Control Fines	(5,366.07)
General Sessions-Drug Court Fees	6,568.27
General Sessions-Jail Fees	6,862.58
General Sessions-Data Entry Fee	5,654.50
Juvenile-Fines	2,360.58
Juvenile-Officer Costs	2,238.20
Juvenile-Jail Fees	1,344.20
Circuit-Data Entry	486.40
Chancery-Officer Costs	7,359.69
Chancery-Data Entry	1,538.00
Chancery-Fines	2,553.60
Other Courts-Fines	527.25
Proceeds from Confiscated Property	456.00
Patient Charges	602,699.49
Zoning Studies	7,023.63
Other General Service Charges	1,031.30
Service Charges	11,200.00
Engineer Review Fees	23,264.29
Copy Fees	901.45
Greenbelt Late Application Fees	450.00
Telephone Commissions	33,355.14
Vending Machine Collections	13,139.90
Register-Data Processing Fees	12,106.00
Probation Fees	94,189.50
Sheriff-Data Processing Fees	659.77
Sexual Offender Reg. Fee-Sheriff	3,600.00
County Clerk-Computer Fee	1,882.00
Tuition-Adult Education	11,530.00
Other Charges for Services	430.00
Lease/Rentals	27,328.60
Sale of Maps	455.00
Sale of Animals Livestock	1,440.00
Miscellaneous Refunds	355,748.85
Sale of Equipment	55.00
Sale of Property	520.00
Contributions & Gifts	135.00
County Clerk	50,902.40
Register	72,108.29
Trustee	999,404.99
Salary Reimbursement/Clerk & Master	58,775.12

Probate Court Clerk		(30.00)
Sheriff's Fees In-Lieu of Salary		14,782.82
Drug Control Grants		16,262.23
Health Dept. Programs		220,658.75
Litter Program		6,061.80
Alcoholic Beverage Tax		46,125.83
Mixed Drink Tax		1,876.66
TVA Payment thru State		4,490.64
Contracted Prisoner Board		399,341.00
Registrar's Salary Supplement		3,791.00
Civil Defense Reimb.		53,350.00
Asset Forfeiture Funds		745.00
Other Direct Federal Revenue		<u>10,784.36</u>
Receipts for Quarter		17,841,759.15
Total Receipts		24,520,990.47
Less Warrants Paid	12,536,101.14	
Less Commission	<u>289,067.73</u>	
Balance on Hand March 31, 2014		11,695,821.60

County Solid Waste/Sanitation Fund #116

Balance on Hand January 1, 2014		755,630.44
Receipts for Quarter Ended March 31, 2014		
Trustee's Collection-Current Year		631,300.24
Trustee's Collection-Prior Year		10,277.83
Trustee's Collections-Bankruptcy		.67
Clerk & Master Collections-Prior Years		1,267.76
Interest and Penalty		2,437.35
Sale of Recycled Materials		45,644.41
Miscellaneous Refunds		<u>873.14</u>
Receipts for Quarter		691,801.40
Total Receipts		1,447,431.84
Less Warrants Paid	516,015.21	
Less Commission	<u>12,779.89</u>	
Balance on Hand March 31, 2014		918,636.71

Ambulance Service Fund #118

Balance on Hand January 1, 2014		(219,178.60)
Receipts for Quarter Ended March 31, 2014		

Ambulance Service Fund	<u>265,000.00</u>
Receipts for Quarter	265,000.00
Total Receipts	45,821.40
Less Warrants Paid	<u>2,374.25</u>
Balance on Hand March 31, 2014	23,447.15

Special Purpose Fund #121

Balance on Hand January 1, 2014	5,067,326.06
Receipts for Quarter Ended March 31, 2014	
Local Option Sales Tax	<u>1,554,926.93</u>
Receipts for Quarter	1,554,926.93
Total Receipts	6,622,2525.99
Less Warrants Paid	3,783,325.50
Less Commission	<u>15,549.26</u>
Balance on Hand March 31, 2014	2,823,378.23

Wilson County Drug Control Fund #122

Balance on Hand January 1, 2014	650,936.64
Receipts for Quarter Ended March 31, 2014	
Drug Control Fines	21,733.14
Drug Control Fines	12,916.18
Proceeds from Confiscated Property	29,890.05
Other Fines, Forfeitures and Penalties	<u>360.00</u>
Receipts for Quarter	64,899.37
Total Receipts	715,836.01
Less Warrants Paid	36,540.21
Less Commission	<u>459.94</u>
Balance on Hand March 31, 2014	678,835.86

Ward Ag. Center Fund #124

Balance on Hand January 1, 2014	317,280.11
Receipts for Quarter Ended March 31, 2014	
Trustee's Collections-Current Year	324,575.69
Trustee's Collections-Prior Year	5,616.21
Trustee's Collections-Bankruptcy	.36
Clerk & Master Collections-Prior Years	692.77
Interest and Penalty	1,322.99

Other General Service Charges		33,603.96
Recreation Fees		1,851.25
Lease/Rentals		1,752.18
Miscellaneous Refunds		<u>317.90</u>
Receipts for Quarter		369,733.31
Total Receipts		687,013.42
Less Warrants Paid	198,353.12	
Less Commission	<u>6,907.77</u>	
Balance on Hand March 31, 2014		481,752.53

Highway/Public Works Fund

Balance on Hand January 1, 2014		6,102,593.63
Receipts for Quarter Ended March 31, 2014		
Trustee's Collection-Current Year		2,134,081.35
Trustee's Collection-Prior Year		36,926.63
Trustee's Collection-Bankruptcy		2.39
Clerk & Master Collections-Prior Year		4,554.85
Penalty and Interest		8,697.85
Mineral Severance Tax		84,681.00
Lease/Rentals		1,500.00
Miscellaneous Refunds		3,208.50
State Aid Program		23,052.57
Contracted Prisoner Boarding		(6,854.27)
Gas & Motor Fuel Tax		597,602.25
Petroleum Special Tax		<u>27,417.08</u>
Receipts for Quarter		2,914,870.20
Total Receipts		9,017,463.83
Less Warrants Paid	813,382.23	
Less Commission	<u>50,221.09</u>	
Balance on Hand March 31, 2014		8,153,860.51

General Purpose School Fund #141

Balance on Hand January 1, 2014		17,451,287.39
Receipts for Quarter Ended March 31, 2014		
Trustee's Collection-Current Year		17,595,244.48
Trustee's Collection-Prior Year		304,463.92
Trustee's Collections-Bankruptcy		19.72
Clerk & Master Collections-Prior Year		37,931.34

Interest and Penalty		71,713.22
Local Sales Tax		2,780,216.01
Mixed Drink Tax		34,064.17
Interstate Telecommunications Tax		2,275.90
Marriage Licenses		996.92
Constitutional Officers' Fees		2,617.00
Receipts from Individual Schools		19,215.52
Other Charges for Services		42,082.95
E-Rate Funding		32,376.08
Contributions & Gifts		53,611.80
Other Local Revenues		22,114.35
Basic Education Program		19,239,300.00
Early Childhood Education		640,157.26
Other State Education Funds		51,735.65
Adult Basic Education		47,979.54
Other Federal thru State		90,035.54
ROTC Reimbursement		50,108.56
Operating Transfers		<u>1,164,737.71</u>
Receipts for Quarter		42,282,997.64
Total Receipts		59,734,285.03
Less Warrants Paid	26,848,649.53	
Less Commission	<u>384,826.13</u>	
Balance on Hand March 31, 2014		32,500,809.37

Federal Project Fund #142

Balance on Hand January 1, 2014		842,357.91
Receipts for Quarter Ended March 31, 2014		
Other Charges for Services		2,846.00
State Education Funds		3,357.66
Other State Education Funds		24,466.73
Vocational Education Basic Grants to State		40,346.05
Title I		292,615.36
Special Education-Grants to States		545,171.13
Special Education Pre-School Grants		6,182.52
English Language Acquisition Grants		7,215.19
Education for Homeless Children		27,827.94
Title II		55,348.16
First to the Top		2,800.00
Operating Transfers		<u>703.92</u>

Receipts for Quarter	1,008,880.66
Total Receipts	1,851,238.57
Less Warrants Paid	<u>1,047,236.12</u>
Balance on Hand March 31, 2014	804,002.45

Central Cafeteria Fund #143

Balance on Hand January 1, 2014	2,450,221.84
Receipts for Quarter Ended March 31, 2014	
Lunch Payments-Children	345,018.55
Lunch Payments-Adults	26,914.10
Income from Breakfast	29,919.85
A La Carte Sales	574,791.90
Interest Earned	175.75
Miscellaneous Refunds	69,976.43
Section 4 – Lunch	548,696.66
Breakfast	125,703.69
Due from Other Funds	<u>511,513.00</u>
Receipts from Quarter	2,232,709.93
Total Receipts	4,682,931.77
Less Commission	<u>1.24</u>
Balance on Hand March 31, 2014	3,431,403.12

Extended School Program Fund #146

Balance on Hand January 1, 2014	960,814.20
Receipts for Quarter Ended March 31, 2014	
Tuition-Other	23,089.20
Transfers In	<u>726,653.00</u>
Receipts for Quarter	749,742.20
Total Receipts	1,710,556.40
Less Warrants Paid	<u>543,103.85</u>
Balance on Hand March 31, 2014	1,167,452.55

General Debt Service Fund #151

Balance on Hand January 1, 2014	15,363,978.05
Receipts for Quarter Ended March 31, 2014	
Trustee's Collections-Current Year	3,399,934.26
Trustee's Collections-Prior Year	58,829.94

Trustee's Collections-Bankruptcy		3.81
Clerk & Master Collections-Prior Years		7,256.56
Interest and Penalty		13,857.25
Local Option Sales Tax		3,051.03
Wheel Tax		585,061.06
Litigation Tax-Jail		70,468.30
Adequate Facilities Tax		675,649.39
Interest Earned		73,942.96
Transfer In		<u>1,000,000.00</u>
Receipts for Quarter		5,888,054.56
Total Receipts		21,252,032.61
Less Warrants Paid	8,678,513.80	
Less Commission	<u>76,225.61</u>	
Balance on Hand March 31, 2014		12,497,293.20

Rural Debt Service Fund #152

Balance on Hand January 1, 2014		878,867.49
Receipts for Quarter Ended March 31, 2014		
Local Option Sales Tax		329,637.91
Transfer In		<u>1,873,243.00</u>
Receipts for Quarter		2,202,880.91
Total Receipts		3,081,748.40
Less Warrants Paid	2,529,831.39	
Less Commission	<u>3,296.37</u>	
Balance on Hand March 31, 2014		548,620.64

General Capital Project Fund #171

Balance on Hand January 1, 2014		1,393,307.26
Receipts for Quarter Ended March 31, 2014		
Commissary Sales		9,150.00
Contributions and Sales		625.00
Operating Transfers		<u>600,000.00</u>
Receipts for Quarter		609,775.00
Total Receipts		2,003,082.26
Less Warrants Paid	126,198.93	
Less Commission	<u>6,000.00</u>	
Balance on Hand March 31, 2014		1,870,883.33

High School Building Fund #174

Balance on Hand January 1, 2014	10,491,994.81
Bonds Issued	<u>(4,688,551.19)</u>
Receipts for Quarter	(4,688,551.19)
Total Receipts	5,803,443.62
Balance on Hand March 31, 2014	5,803,443.62

HUD Grant Projects Fund #175

Balance on Hand January 1, 2014	272.40
Balance on Hand March 31, 2014	272.40

Highway Capital Projects Fund #176

Balance on Hand January 1, 2014	1,234,324.62
Receipts for Quarter Ended March 31, 2014	
Trustee's Collections-Current Year	879,598.52
Trustee's Collections-Prior Year	15,220.01
Trustee's Collections-Bankruptcy	.99
Clerk & Master Collections-Prior Years	1,877.38
Interest and Penalty	<u>3,584.93</u>
Receipts for Quarter	900,281.83
Total Receipts	2,134,606.45
Less Warrants Paid	7,391.16
Less Commission	<u>18.77</u>
Balance on Hand March 31, 2014	2,109,391.62

Education Capital Projects Fund #177

Balance on Hand January 1, 2014	174,271.62
Receipts for Quarter Ended March 31, 2014	
Miscellaneous Refunds	85,065.94
Bond Proceeds	<u>5,021,533.75</u>
Receipts for Quarter	5,106,599.69
Total Receipts	5,280,871.31
Less Warrants Paid	<u>5,088,83.64</u>
Balance on Hand March 31, 2014	192,787.67

Other Capital Project Funds #183

Balance on Hand January 1, 2014	927,088.55
Receipts for Quarter Ended March 31, 2014	
Bonds Issued	<u>(332,982.56)</u>
Receipts for Quarter	(332,982.56)
Total Receipts	594,105.99
Balance on Hand March 31, 2014	594,105.99

Other Capital Projects Fund #189

Balance on Hand January 1, 2014	2,251,948.27
Receipts for Quarter Ended March 31, 2014	
Adequate Facilities Tax	337,824.21
Building Permits	<u>135,188.20</u>
Receipts for Quarter	473,012.41
Total Receipts	2,724,960.68
Less Warrants Paid	880,531.22
Less Commission	<u>4,730.13</u>
Balance on Hand March 31, 2014	1,839,699.33

Solid Waste Disposal Fund #207

Balance on Hand January 1, 2014	3,584,496.70
Receipts for Quarter Ended March 31, 2014	
Solid Waste Disposal Fee	<u>12,748.75</u>
Receipts for Quarter	12,748.75
Total Receipts	3,597,245.45
Less Warrants Paid	<u>310,599.95</u>
Balance on Hand March 31, 2014	3,292,323.60

Self-Insurance Fund #263

Balance on Hand January 1, 2014	726,225.43
Receipts for Quarter Ended March 31, 2014	
Self-Insurance Premiums/Contributions	3,328,127.13
Retirees' Insurance Payments	7,665.83
Miscellaneous Refunds	<u>120,028.52</u>
Receipts for Quarter	3,455,821.48
Total Receipts	4,182,046.91
Less Warrants Paid	<u>2,223,707.20</u>

Balance on Hand March 31, 2014 1,958,339.71

BOE Employee Insurance Fund #264

Balance on Hand January 1, 2014 1,631,827.33
Receipts for Quarter Ended March 31, 2014
Self-Insurance Premiums/Contributions 28,324.07
Other Charges for Services 1,346,500.00
Due from Other Funds 2,500,000.00
Transfers In 102,029.47
Receipts for Quarter 2,602,029.47
Total Receipts 3,976,853.54
Less Warrants Paid 3,871,713.03
Balance on Hand March 31, 2014 1,736,967.84

P & C and Workers Comp Fund #266

Balance on Hand January 1, 2014 132,355.88
Receipts for Quarter Ended March 31, 2014
Insurance Recovery 2,500.00
Worker's Comp.-Transfer 821,646.00
Receipts for Quarter 824,146.00
Total Receipts 956,501.88
Less Warrants Paid 273,431.28
Balance on Hand March 31, 2014 683,070.60

Money from Condemned Land Fund #333

Balance on Hand March 31, 2014 56.35

Flexible Benefits Fund #334

Balance on Hand January 1, 2014 3,543.16
Receipts for Quarter Ended March 31, 2014
Other Employee Benefit Charges 2,459.72
Receipts for Quarter 2,459.72
Total Receipts 6,002.88
Less Warrants Paid 4,241.69
Balance on Hand March 31, 2014 1,761.19

Cities-Sales Tax Fund #351

Balance on Hand January 1, 2014	.01
Receipts for Quarter Ended March 31, 2014	
Local Option Sales Tax	<u>4,552,528.52</u>
Receipts for Quarter	4,552,528.52
Total Receipts	4,552,528.53
Less Warrants Paid	3,271,865.37
Less Commission	<u>45,525.28</u>
Balance on Hand March 31, 2014	1,235,137.88

LSSD General Purpose Fund #354 and #355

Balance on Hand January 1, 2014	2,528,476.60
Receipts for Quarter Ended March 31, 2014	
Trustee's Collections-Current Year	4,560,974.76
Trustee's Collections-Prior Year	73,110.08
Clerk & Master Collections-Prior Years	10,361.35
Interest and Penalty	15,074.36
Local Option Sales Tax	876,661.36
Mixed Drink	7,160.77
Interstate Telecommunications Tax	678.85
Marriage License	209.58
Contributions and Gifts	<u>31.00</u>
Receipts for Quarter	5,544,266.26
Total Receipts	8,072,742.86
Less Warrants Paid	6,880,687.65
Less Commission	<u>(48,645.49)</u>
Balance on Hand March 31, 2014	1,090,952.78

LSSD Debt Service Fund #356

Balance on Hand January 1, 2014	351,356.93
Receipts for Quarter Ended March 31, 2014	
Trustee's Collections-Current Year	1,909,679.62
Trustee's Collections-Prior Year	16,289.08
Clerk & Master Collections-Prior Years	<u>5,080.44</u>
Receipts for Quarter	1,931,049.14
Total Receipts	2,282,406.07
Less Warrants Paid	2,002,290.70

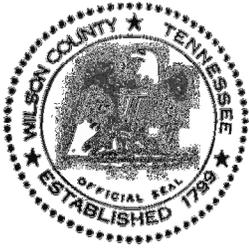
Less Commission	38,519.22	
Balance on Hand March 31, 2014		241,596.15

Judicial District Drug-Lebanon/Wilson Fund #363

Balance on Hand March 31, 2014		3,968.14
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RECAPITULATION

County General Fund #101		11,695,821.60
Solid Waste/Sanitation Fund #116		918,636.71
Ambulance Service Fund #118		43,447.15
Special Purpose Fund #121		2,823,378.23
Wilson County Drug Control Fund #122		678,835.86
Ward Ag. Center Fund #124		481,752.53
Highway/Public Works Fund #131		8,153,860.51
General Purpose School Fund #141		32,500,809.37
Federal Project Fund #142		804,002.45
Central Cafeteria Fund #143		3,431,403.12
Extended School Program Fund #146		1,167,452.55
General Debt Service Fund #151		12,497,293.20
Rural Debt Service Fund #152		548,620.64
General Capital Project Fund #171		1,870,883.33
High School Building Fund #174		5,803,443.62
HUD Grant Projects Fund #1765		272.40
Highway Capital Projects Fund #176		2,109,391.62
Education Capital Projects Fund #177		192,787.67
Other Capital Project Funds #183		594,105.99
Other Capital Project Funds #189		1,839,699.33
Solid Waste Disposal Fund #207		3,292,323.60
Self-Insurance Fund #263		1,958,339.71
BOE Employee Insurance Fund #264		1,736,967.84
P & C and Workers Com Fund #266		683,070.60
Money from Condemned Land Fund #333		56.35
Flexible Benefits Fund #334		1,761.19
Cities-Sales Tax Fund #351		1,235,137.88
LSSD General Purpose Fund #354 & #355		1,090,952.78
LSSD Debt Service Fund #356		241,596.15
Judicial District Drug-Lebanon/Wilson Fund #363		3,968.14
<i>Balance on Hand March 31, 2014</i>		<i>98,400,072.12</i>



BERNIE ASH
Veterans Service Officer

CAROL DEDMAN
Administrative Assistant

WILSON COUNTY GOVERNMENT

Quarterly Report for Jan. – Mar. 2014

Number of veterans served in office....703

1. Monthly visits with Mayor to Mt. Juliet, Lebanon and Watertown to hear from citizens.
2. Monthly visits to nursing homes and VA hospital.
3. Attend government relations meeting at Chamber.
4. Attend monthly meetings of American Legion, Vietnam Vets of America and VFW.
5. Jan. 15, devotional for Cedars Seniors.
6. Attend chamber visit by Diane Black.
7. Feb. 11, spoke to American Legion Post 88 about Vet Park & Museum.
8. Feb. 12, Update on Park to Lockinvar.
9. Served lunch for Vets at Vet. Building.
10. Feb. 25 Elmcroft Health Fair.
11. Mar. 6 Vet Council.
12. Mar. 10, Led pledge at LHS.
13. Mar. 19, Quarterly Training at Smyrna.
14. Jan 2 & 3...Went to Arlington Cemetary with 5 members of the Vietnam Veterans of America for the Military funeral of MSGT Ron Henry. MSgt Henry was a Vietnam Vet. MSgt. Henry received the Purple Heart, Vietnam Cross of Gallantry w/palm, Combat Infantry Badge, Vietnam Service medal, Army Commendation Medal w/v device and 3 OLC, Republic of Vietnam Campaign Medal w/ 1960 device

Construction continues on Phase 1 of the Veterans Park & Museum. Phase 1 is scheduled for completion by May 26, Memorial Day 2014.

Sincerely

A handwritten signature in black ink that reads "Bernie Ash".

Bernie Ash
Veteran Service Officer

PUBLIC WORKS COMMITTEE MINUTES

The Public Works Committee of the County Commission of Wilson County, Tennessee met in called session on Thursday, April 3, 2014 at 6:00 p.m. in the upstairs Conference Room at the Wilson County Courthouse in Lebanon, Tennessee. Those members present were Commissioners Gary Keith, Billy Rowland, Jeff Joines, Dan Walker and Terry Muncher, being all the members of the Committee with the exception of Commissioners Randy Hall and Sara Patton, who were absent. Also present was Finance Director Aaron Maynard, Administrator of Elections Phillip Warren, Buildings and Maintenance Supervisor Robert Baines and County Attorney Legal Assistant Becky Fox.

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

Chairman Keith welcomed Commissioners Dan Walker and Terry Muncher to the Committee.

The minutes of the January 16, 2014 meeting were presented. Motion to approve the minutes as printed was made by Commissioner Rowland, seconded by Commissioner Walker and carried unanimously.

Buildings and Maintenance Supervisor Robert Baines addressed the Committee. The TDEC grant was not approved for Wilson County. This grant would have provided funds to assist in the roof replacement cost. The Election Commission building needs a new roof. Supervisor Baines had a local roofing company assess the damage to the roof. There is rotted decking and rafters that need to be replaced along with the outside gutters for water runoff. Supervisor Baines would like this Committee to recommend to the Budget Committee to allocate \$90,000 from the Capital Projects Fund for the Election Commission roof repair.

Commissioner Walker asked Administrator of Elections Phillip Warren if there would be any issues regarding the historic registry and a new roof. Administrator Warren stated that there would be no restrictions on the new roof.

Motion to recommend to the Budget Committee the allocation of \$90,000 from the Capital Projects Fund for a new roof at the Wilson County Election Commission was made by Commissioner Joines, seconded by Commissioner Muncher and carried unanimously.

There was no old or new business to come before the Committee.

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

SECRETARY

MINUTES AG MANAGEMENT COMMITTEE
March 20, 2014

Members Present: Chairman Jeff Joines, Commissioner Billy Rowland, Commissioner Terry Scruggs, Quintin Smith, Commissioner Terry Duncan, James Spears, Commissioner Kenny Reich, Jo Smith, Jason Haley, Gilbert Graves, Terry McPeak and Rick Bell.

Guests: Mike Cox, Judy Cox, David Brooks, Helen McPeak, Jimmy Comer, Caitlin Rickard

Staff Present: Larry Tomlinson and Donna Bane

Chairman Jeff Joines called the meeting to order at 5:30 p.m. and acknowledged a quorum was present. Commissioner Kenny Reich led the prayer and the Pledge of Allegiance. Commissioner Kenny Reich made a motion to approve the minutes of the January 28, 2014 meetings. Commissioner Terry Scruggs seconded the motion and passed unanimously.

Chairman Joines opened the meeting. Director Tomlinson introduced Mike and Judy Cox. During the fair Mike & Judy Cox build a temporary building with air conditioning that allows fair attendees to come in take a break and cool off. They would like to build a permanent structure that if approved can be used year round. Judy stated the building would seat 75 people, it would be an empty building with a front porch, it could be used for campers, birthday parties, etc. They want it to be made clear the building is not their building but tried to keep everything local and would like to place a plaque inside stating the names of the businesses and individuals that will make the building a reality. The building will belong to the county we just want to use it the nine days of the fair. Mike Cox stated the building will be a total of 1,600 sq. ft. that includes the front porch. The inside would be 1,200 sq. ft. Jo Smith said she thought it was a great idea and has used their temporary building during the fair. She knows the Cox family works hard every year building it and tearing it down. It would be great to have another small building to rent out. Mike Cox said the building will be almost twice as big as the one now. James Spears stated it is great to see so many people want to donate their time and money toward a project like this and we will be able to rent it. Doesn't cost us anything and will make us money. Director Larry Tomlinson recommended that we allow Mike & Judy Cox to proceed with the building and put a plaque inside showing the names of the people or businesses that donated toward the building. Jo Smith made a motion to allow Mike & Judy Cox to proceed with the building and put up the plaque. Rick Bell seconded the motion and passed unanimously. Terry McPeak asked about the M.T.E.M.C. lines. Mike Cox said yes he had checked.

Director Larry Tomlinson said David Brooks came to see us sometime last year with the idea of moving a building to the Grove to house Seat's studio's history. Roger Marsh owns the building now and has donated it to Fiddlers Grove. Kenny Bowen told Mr. Tomlinson he wasn't sure the building could be moved and really would not know until they move it. There would not be a cost to the Ag. Center. David Brooks said we have tons of stuff from old negatives, pictures, glass negatives, cameras. We will do the repairs, pressure wash it and make the improvements. Rick Bell wanted to know if the building would protect the artifacts since some of the items are so fragile. Mr. Brooks said some of the items may not stay out there all of the time and during the fair someone will be in the building. Director Tomlinson said if the building holds together with no expense to the Ag. Center, I recommend we do this. The actual building has no historical importance but Seat's Studio certainly does. Helen McPeak said it would be put between the WWII building and the Wheeler School. Commissioner Kenny Reich asked Rick Bell what he thinks. Rick Bell said I think Seat's studio should be up here and for that reason I would agree to have the building come. For this building I think it is ok but for the future I think there is going to come a point when we need to stop adding buildings and worry about taking care of what we've got. Commissioner Kenny Reich made a motion to approve the building being moved to Fiddlers Grove. Jo Smith seconded the motion passed unanimously. Director Larry Tomlinson said the time has come for us to be selective about what comes into the Grove and concentrate on maintaining the buildings. There are a lot of things in this

community that probably needs to put up there, be recognized and be a part of the Grove but I do think it is important to be selective. Helen McPeak said Fiddlers Grove will be open April thru October Tuesday thru Saturday 10 am – 4 pm. Special Fiddlers Grove Friday featuring tours, storytelling and artisans will be there. They have worked hard in the last two years in maintaining the existing buildings. Rick Bell said any historic building that comes up would need to be looked at, anything that has history to it. Helen McPeak thanked everyone for the approval.

Director Larry Tomlinson stated Steve Spencer has WEMA has worked on an emergency plan for us that would include all events except the Fair. The Fair has one of their own. Please take it home, review it and we will come back and vote on it.

Helen McPeak said the theme for this year's fair is "Famers, Boots & Country Roots". This will be the year of the tomato. Ashley Judd was on Jimmy Kimmel Live Tuesday night and the Wilson County Fair received national publicity when she talked about the Wilson County Fair being the best fair in TN. Mark Chestnut will be the country music headliner. There will be several new events. Lebanon Democrat will be publishing the catalog this year. Fiddlers Grove is looking for volunteers.

Quintin said the TN Beef Agribition had 20 different states showing or buying. Three breeds set records Angus, Hereford and Simmental. Need another barn. They finally got their 5013C status. Expecting to break records next year, tight on room and need another barn. He thanked Larry and his staff and the Sheriff Department for the inmates help. Quintin said the Lebanon hotels were full.

Jason said the Identical movie premiere will be April 17th at the Nashville Arts & Music Festival.

Commissioner Kenny Reich made a motion to adjourn. Commissioner Terry Scruggs seconded the motion and passed unanimously. Without further discussion, the meeting was adjourned.

Respectfully submitted,



Donna Bane

PLANNING AND ZONING COMMITTEE MINUTES

The Planning and Zoning Committee of the County Commission of Wilson County, Tennessee met in called session on Thursday, April 10, 2014 at 6:00 p.m. in the County Commission Meeting Room at the Wilson County Courthouse in Lebanon, Tennessee. Those members present were Commissioners Eugene Murray, Wendell Marlowe, Jerry McFarland, William Glover and Jason Brockman, being all the members of the Committee with the exception of Commissioner Jeff Joines, who was in an Education Committee Meeting scheduled for the same time, and Commissioner Mike Justice, who was absent. Also present was Building Inspector Bobby Sloan, Wilson County Planner Tom Brashear, Christopher Lawless of the Planning Office, Commissioners Terry Muncher and Chad Barnard and Assistant to the County Attorney Jan Jewell.

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

The minutes of the March 4, 2014 meeting were presented. Motion to approve the minutes as printed was made by Commissioner Marlowe, seconded by Commissioner Glover and carried unanimously.

Tom Brashear presented an amendment to the Wilson County Zoning Ordinance concerning cell towers. This had been presented to the County Commission at their last meeting. Commissioner Kenneth Reich asked that this be deferred. Planner Brashear modified the Ordinance with some additions and clarifications. The provisions in red ink, and blue ink, are new provisions. Motion to recommend the amended Cell Tower Ordinance to the County Commission was made by Commissioner Marlowe, seconded by Commissioner McFarland and carried unanimously.

Planner Brashear advised that there were three new items to discuss tonight. He distributed a copy of a court case from Knox County concerning regulations for an R-1 District involving short-term rental of property. He also distributed a letter from a Neighborhood Watch Program group. He also discussed with the Committee an email received from Nick Rexing. He read from a letter, received today after 5:00 p.m., from Mr. Rexing in regards to the issue of short-term vacation rental of property.

Much discussion was held about the issue of what could be done in a R-1 District to prohibit weekend rentals and to have further control in this area. After much discussion, motion to have Planner Brashear and County Attorney Jennings research this issue and bring a recommendation back to the Committee was made by Commissioner McFarland, seconded by Commissioner Marlowe and carried unanimously.

Planner Brashear presented, and read from, an email received from Robert Denlinger. This concerned dilapidated structures. After a brief discussion, motion to have Planner Brashear and County Attorney Jennings research this issue regarding condemnation of dilapidated

structures was made by Commissioner Marlowe, seconded by Commissioner McFarland and carried unanimously.

The Committee then discussed the current C-3 Zoning Ordinance and the definition of a contractor's storage yard. Motion to have Planner Brashear create a definition of "storage yard" and a resolution to approve the same was made by Commissioner McFarland, seconded by Commissioner Marlowe and carried unanimously.

Planner Brashear discussed briefly a recent piece of legislation adopted by the State Legislature concerning "Vested Rights".

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

SECRETARY

URBAN TYPE PUBLIC FACILITIES BOARD MINUTES

The Urban Type Public Facilities Board of the County Commission of Wilson County, Tennessee met in regular session on Friday, April 4, 2014 at the conclusion of the Wilson County Road Commission meeting at the office of the Wilson County Road Commission at 1000 Tennessee Boulevard in Lebanon, Tennessee. Those members present were Wilson County Mayor Randall Hutto and Commissioners Jeff Joines, Billy Rowland and Kenneth Reich, being all the members of the Board with the exception of Commissioner Becky Siever, who was absent. Also present was Landfill Superintendent Cindy Lynch, Finance Director Aaron Maynard, Stormwater Director John Dewaal and County Attorney Michael R. Jennings.

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

The minutes of the March 7, 2014 meeting were presented. Motion to approve these minutes as printed was made by Commissioner Rowland, seconded by Commissioner Joines and carried unanimously.

As a delegation, David Denney appeared on behalf of College Street Fellowship House. He is on the Board of Directors. This is a recovery house. They have purchased land adjacent to their current property on which three old homes are located. They plan to tear down one of the three homes and they anticipate approximately 10 loads of debris. They would like the Board to approve them hauling this debris at no cost to the Landfill. They are a charity organization which has done, and continues to do, a lot of good work. Superintendent Lynch indicated that she had no problem with this request, so long as there is no asbestos or carpet taken to the landfill. Motion to approve this request, but with no asbestos or carpet being included, was made by Commissioner Joines, seconded by Commissioner Rowland and carried unanimously.

County Attorney Jennings reported there were no matters to discuss under the Legal Report.

Landfill Superintendent Cindy Lynch gave the Solid Waste Report. 4,205 cubic yards were hauled during the month of March, up 336 cubic yards from the same period of time a year ago. Revenue for the month was \$37,848.94, up approximately \$3,000 from the same period of time a year ago.

In collections and hauling, 1,340.90 tons were collected and hauled to either Smith County or recycled. This is an increase of 118 tons to Smith County which has caused a significant increase in our tipping fees. This month the increase was approximately \$8,500. A discussion was held about why these amounts continue to increase. Mayor Hutto shared with the Board recent figures which had been provided. The Census Bureau now says there are approximately 121,000 people in Wilson County. Each person is responsible for 830 pounds of trash per year. There is good news however. We are required to meet a 25% guideline for diversion of trash. Wilson County is currently at 34%.

Superintendent Lynch discussed with the Board her need for another \$72,000 to have enough money to purchase a garbage truck. She has the other one-half, approximately \$72,000, in hand. After some discussion, motion to approve taking \$72,000 out of the General Fund and placing it in Fund 116 was made by Commissioner Joines. Finance Director Maynard advised that this can't be done. Our auditors have given us that opinion before.

The Board noted that quite a bit of money from Fund 116 had been diverted several years ago to help with budget pressures in other funds. Mayor Hutto noted that there is now a need for this money to be returned to Director Lynch's budget. Further discussion was held where to get the extra money for collections and hauling. Commissioner Joines withdrew his motion but stated that the Board will have an answer for you at our May meeting.

Commissioner Joines asked if it is possible to get an Attorney General's Opinion on the issue discussed about taking money from the General Fund and placing it in Fund 116. After some discussion, motion to request Attorney Jennings to request an Attorney General's Opinion on this issue was made by Commissioner Joines, seconded by Commissioner Reich and carried unanimously.

Superintendent Lynch continued with her report. 3,270 cubic yards had been hauled to the Class III/IV Landfill with tipping fees of \$29,430. Recycling tonnage for the month of March was 186.73 tons, up 38 tons over March, 2013. Revenue from recycling is \$19,228.14, up approximately \$4,000 from March, 2013. There were 304 pulls from the convenience centers during the month of March, up 35 loads.

Commissioner Joines asked if Superintendent Lynch could obtain the amount of money which was taken from the Landfill approximately five years ago in budget discussions. He would also like to receive the figures for what was being hauled in 2008 versus what is being hauled in 2014, with projections for the rest of the calendar year. He asked Superintendent Lynch if she could get this information. She responded that she could. Superintendent Lynch also noted that, due to the decrease in her budget, we have not been able to do any upgrades to any of our convenience center sites. Commissioner Reich would like to see the figures at the next meeting from the same month in 2008.

Motion to approve the Landfill Superintendent's Report was made by Commissioner Joines, seconded by Commissioner Rowland and carried unanimously.

There was no new business to come before the Board with regard to Solid Waste.

There was no old business to come before the Board with regard to Solid Waste.

The Board then turned its attention to Stormwater issues.

Stormwater Director John Dewaal presented his Stormwater Report along with a handout totaling six pages. He first expressed his appreciation to Landfill Superintendent Lynch and the Road Commission for their help in providing, and hauling, the clay for the berms.

He discussed briefly the status of the Healthy Watershed Initiatives Grant and the RFP for the flood study at Shelley Acres.

Director Dewaal advised that the "Think Green, Think Clean" educational outreach will be held on April 26, 2014 at the Ward Agricultural Center. Special colored trash bags will be used to prevent people from storing their trash for several weeks to contribute to their school's totals. This will allow for a fair comparison with what is being collected.

Director Dewaal presented, and discussed briefly, the "major items in the Wilson County Stormwater Ordinance that are beyond state minimum standards". Mayor Hutto suggested that the Board look over this information and make recommendations next month, but only if you want changes to the existing Stormwater Ordinance.

Director Dewaal presented the Sinkhole Buffer Variance request for Amley Transportation. He does recommend this request. Discussion was held. Motion to recommend a 15 foot buffer with mitigation of trees and plantings subject to Board of Zoning Appeals approval was made by Commissioner Reich, seconded by Commissioner Rowland and carried unanimously.

Director Dewaal discussed briefly his request for guidance as to what fees should be charged cell tower applications. The Board advised to charge the appropriate fees.

Director Dewaal discussed the Director's Order which had previously been received. County Attorney Jennings has now appealed this Order. County Attorney Jennings advised as to how this matter would most likely proceed from this date forward.

Motion to approve the Stormwater Director's Report was made by Commissioner Reich, seconded by Commissioner Joines and carried unanimously.

There being no further business to come before the Board, Chairman Hutto declared the meeting adjourned at 10:50 a.m.

SECRETARY

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Wilson County Finance
 Summary Financial Statement
 March 2014
 Year-To-Date

101 General

Account	Description	Budget Estimate	Actual	% of Budget
Revenues				
40110	Current Property Tax	23,436,170.00	(24,161,533.08)	103.10%
40120	Trustee's Collections - Prior Year	500,000.00	(679,449.72)	135.89%
40125	Trustee's Collections - Bankruptcy	10,000.00	(644.08)	6.44%
40130	Cir Clk/Clk & Master Collections-Pr Yr	291,000.00	(445,153.37)	152.97%
40140	Interest And Penalty	100,000.00	(91,155.65)	91.16%
40161	Payments In Lieu Of Taxes - T. V. A.	0.00	(326,332.17)	0.00%
40163	Payments In Lieu Of Taxes - Other	65,000.00	(1,517.61)	2.33%
40210	Local Option Sales Tax	0.00	(268.09)	0.00%
40220	Hotel/Motel Tax	750,000.00	(769,361.18)	102.58%
40250	Litigation Tax - General	200,000.00	(150,050.80)	75.03%
40260	Litigation Tax - Special Purpose	220,000.00	(109,993.35)	50.00%
40266	Litigation Tax-Jail, Wrkhse,	150,000.00	(72,729.98)	48.49%
40267	Litigation Tax-Victim-Offender Medat	90,000.00	(70,749.51)	78.61%
40268	Litigation Tax - Courtroom Security	114,000.00	(80,525.03)	70.64%
40270	Business Tax	1,375,000.00	(814,478.97)	59.23%
40320	Bank Excise Tax	103,000.00	0.00	0.00%
40330	Wholesale Beer Tax	600,000.00	(437,342.50)	72.89%
40350	Interstate Telecommunications Tax	3,000.00	(4,584.10)	152.80%
40620	Prior Year's Property Tax	0.00	28.44	0.00%
41140	Cable TV Franchise	500,000.00	(414,165.15)	82.83%
41520	Building Permits	150,000.00	(179,036.68)	119.36%
42110	Fines	36,500.00	(22,883.51)	62.69%
42120	Officers Costs	25,000.00	(23,881.17)	95.52%
42140	Drug Control Fines	13,000.00	(332.50)	2.56%
42150	Jail Fees	3,500.00	(2,898.91)	82.83%
42190	Data Entry Fee - Circuit Court	3,500.00	(2,174.50)	62.13%
42191	Courtroom Security Fee	0.00	(896.13)	0.00%
42241	Drug Court Fees	11,000.00	(9,201.17)	83.65%
42280	DUI Treatment Fines	0.00	(3,925.40)	0.00%
42310	Fines	85,000.00	(92,902.13)	109.30%
42320	Officers Costs	120,000.00	(95,824.11)	79.85%
42330	Games And Fish Fines	1,500.00	(324.45)	21.63%
42340	Drug Control Fines	30,000.00	0.00	0.00%
42341	Drug Court Fees	28,500.00	(18,361.06)	64.42%
42350	Jail Fees	42,000.00	(18,953.71)	45.13%
42390	Data Entry Fee - General Sessions	20,000.00	(21,507.75)	107.54%
42410	Fines	13,500.00	(7,298.37)	54.06%
42420	Officers Costs	11,000.00	(6,980.59)	63.46%
42450	Jail Fees	4,000.00	(1,713.20)	42.83%
42490	Data Entry Fee - Juvenile Court	1,850.00	(1,523.10)	82.33%
42520	Officers Costs	30,000.00	(17,719.06)	59.06%
42530	Data Entry Fee - Chancery Court	5,000.00	(8,892.00)	177.84%
42610	Fines	11,000.00	(7,531.56)	68.47%
42810	Fines	2,024.00	(1,880.99)	92.93%
42910	Proceeds From Confiscated Property	0.00	(1,256.00)	0.00%
43120	Patient Charges	1,900,000.00	(1,374,611.49)	72.35%
43140	Zoning Studies	25,000.00	(19,953.63)	79.81%
43180	Health Department Collections	5,000.00	(908.04)	18.16%
43190	Other General Service Charges	2,500.00	(1,495.30)	59.81%
43194	Misdemeanor Probation Charge	40,000.00	(34,963.00)	87.41%
43330	Engineer Review Fees	75,000.00	(86,684.93)	115.58%
43350	Copy Fees	6,000.00	(3,240.50)	54.01%
43366	Greenbelt Late Application Fee	500.00	(450.00)	90.00%
43370	Telephone Commissions	135,000.00	(93,264.38)	69.08%
43380	Commissary Proceeds	40,000.00	(44,976.16)	112.44%
43392	Data Processing Fee -Register	46,500.00	(210,288.47)	452.23%
43393	Probation Fees	415,000.00	(250,732.00)	60.42%
43394	Data Entry Fee - Sheriff	6,000.00	(2,384.12)	39.74%

43395	Sexual Offender Registration	6,300.00	(5,700.00)	90.48%
43396	Data Processing Fee - County Clerk	7,500.00	(7,590.00)	101.20%
43512	Tuition - Adult Education	34,000.00	(26,775.00)	78.75%
43990	Other Charges For Services	1,500.00	(850.00)	56.67%
44110	Interest Earned	3,000.00	(7.97)	0.27%
44120	Lease/Rentals	70,000.00	(62,878.60)	89.83%
44130	Sale Of Materials And Supplies	0.00	(2.00)	0.00%
44140	Sale Of Maps	500.00	(24,920.11)	4,984.02%
44150	Sale Of Animals/Livestock	0.00	(3,734.90)	0.00%
44170	Miscellaneous Refunds	100,000.00	(45,646.14)	45.65%
44530	Sale Of Equipment	15,000.00	(1,490.86)	9.94%
44540	Sale Of Property	601,435.86	(520.00)	0.09%
44570	Contributions & Gifts	7,500.00	(924.65)	12.33%
44990	Other Local Revenues	235,110.00	0.00	0.00%
45110	County Clerk	290,000.00	(259,180.45)	89.37%
45120	Circuit Court Clerk	125,000.00	(27,984.85)	22.39%
45180	Registrar	400,000.00	(244,029.74)	61.01%
45190	Trustee	1,890,000.00	(1,861,884.44)	98.51%
45550	Clerk And Master	295,000.00	(305,920.17)	103.70%
45570	Probate Court Clerk	0.00	(30.00)	0.00%
45590	Sheriff	87,000.00	(50,136.57)	57.63%
46110	Juvenile Services Program	7,000.00	(9,000.00)	128.57%
46220	Drug Control Grants	0.00	(35,305.54)	0.00%
46290	Other Public Safety Grants	61,000.00	0.00	0.00%
46310	Health Department Programs	720,000.00	(580,588.56)	80.64%
46430	Litter Program	50,000.00	(49,842.70)	99.69%
46810	Flood Control	30,000.00	0.00	0.00%
46820	Income Tax	400,000.00	0.00	0.00%
46830	Beer Tax	19,000.00	(48,572.12)	255.64%
46840	Alcoholic Beverage Tax	130,000.00	(46,125.83)	35.48%
46850	Mixed Drink Tax	9,000.00	(9,974.05)	110.82%
46851	State Revenue Sharing -T.V.A.	1,340,000.00	(11,975.00)	0.89%
46915	Contracted Prisoner Board	1,500,000.00	(1,250,933.00)	83.40%
46960	Registrar's Salary Supplement	0.00	(3,791.00)	0.00%
46980	Other State Grants	11,539.61	(1,539.61)	13.34%
46981	Safe Schools - ARRA	134,000.00	(12,268.69)	9.16%
46990	Other State Revenues	13,000.00	(7,582.00)	58.32%
47220	Civil Defense Reimbursement	213,887.00	(362,523.38)	169.49%
47250	Law Enforcement Grants	33,000.00	0.00	0.00%
47302	ARRA Grant #2	0.00	(8,365.36)	0.00%
47700	Asset Forfeiture Funds	0.00	(745.00)	0.00%
47990	Other Direct Federal Revenue	50,000.00	(13,376.42)	26.75%
48130	Contributions	0.00	(0.03)	0.00%
48140	Contracted Services	500.00	0.00	0.00%
48610	Donations	1,000.00	(1,420.00)	142.00%
48990	Other	100.00	(200.00)	200.00%
49800	Transfers In	364,072.00	(472,428.49)	129.76%
	Total Revenues	41,107,488.47	(37,158,619.20)	90.39%
Expenditures				
51100	County Commission	(170,284.00)	97,273.80	57.12%
51210	Board Of Equalization	(8,746.00)	1,113.28	12.73%
51220	Beer Board	(3,230.00)	1,821.11	56.38%
51240	Other Boards And Committees	(18,155.00)	6,097.28	33.58%
51300	County Mayor/Executive	(256,247.00)	188,985.72	73.75%
51310	Personnel Office	(110,913.00)	71,919.86	64.84%
51400	County Attorney	(224,829.00)	195,211.82	86.83%
51500	Election Commission	(749,276.61)	312,445.30	41.70%
51600	Register Of Deeds	(232,518.00)	166,795.15	71.73%
51720	Planning	(405,338.40)	190,818.73	47.08%
51750	Codes Compliance	(374,445.00)	265,335.40	70.86%
51800	County Buildings	(1,622,315.86)	1,173,924.02	72.36%
51900	Other General Administration	(49,103.00)	37,802.04	76.99%
51910	Preservation Of Records	(110,643.00)	79,025.36	71.42%
52100	Accounting And Budgeting	(736,986.00)	575,007.55	78.02%
52300	Property Assessor's Office	(1,016,433.00)	687,941.75	67.68%
52400	County Trustee's Office	(334,842.00)	333,617.25	99.63%
52500	County Clerk's Office	(477,389.00)	394,920.86	82.73%
53100	Circuit Court	(852,910.00)	761,168.06	89.24%
53110	General Session Judge #3	0.00	43,641.00	0.00%

53310	General Sessions Judges	(771,801.00)	522,077.69	67.64%
53330	Drug Court (100% Grant Program)	(196,887.00)	145,218.09	73.76%
53400	Chancery Court	(691,830.00)	486,182.14	70.27%
53700	Judicial Commissioners	(441,124.00)	329,629.29	74.72%
53910	Probation Services	(323,524.00)	186,373.54	57.61%
53920	Courtroom Security	(92,000.00)	88,298.30	95.98%
53930	Victim Assistance Programs	(115,000.00)	43,555.22	37.87%
54110	Sheriff's Department	(9,466,200.00)	7,277,187.82	76.88%
54120	Special Patrols	(5,000.00)	3,308.00	66.16%
54160	Administration Of The Sexual Offender	(6,600.00)	4,599.94	69.70%
54210	Jail	(7,161,181.00)	5,464,580.80	76.31%
54220	Workhouse	(159,970.00)	126,857.27	79.30%
54240	Juvenile Services	(291,203.00)	179,661.09	61.70%
54260	Commissary	(150,000.00)	75,215.90	50.14%
54310	Fire Prevention And Control	0.00	333.21	0.00%
54410	Civil Defense	(8,450,342.00)	6,442,553.13	76.24%
54610	County Coroner/Medical Examiner	(145,750.00)	117,140.02	80.37%
54710	Homeland Security Grant	(16,915.00)	0.00	0.00%
55110	Local Health Center	(71,420.00)	49,077.28	68.72%
55120	Rabies And Animal Control	(243,657.00)	150,122.01	61.61%
55190	Other Local Health Services	(910,760.00)	622,562.25	68.36%
55390	Appropriation To State	(78,493.00)	43,869.78	55.89%
55590	Other Local Welfare Services	(5,200.00)	1,600.00	30.77%
55900	Other Public Health And Welfare	(43,582.00)	31,984.32	73.39%
56500	Libraries	(784,618.00)	768,266.04	97.92%
56900	Other Social, Cultural And Recreational	(65,000.00)	0.00	0.00%
57100	Agricultural Extension Service	(258,743.00)	137,471.68	53.13%
57300	Forest Service	(2,000.00)	2,000.00	100.00%
57500	Soil Conservation	(69,070.00)	58,247.60	84.33%
57800	Storm Water Management	(257,853.00)	161,679.79	62.70%
58110	Tourism	(3,750.00)	2,919.36	77.85%
58120	Industrial Development	(248,691.00)	185,705.43	74.67%
58190	Other Economic And Community	(40,750.00)	40,750.00	100.00%
58300	Veteran's Services	(122,823.00)	88,106.38	71.73%
58400	Other Charges	(2,710,521.00)	2,548,991.19	94.04%
58500	Contributions To Other Agencies	(188,200.00)	183,700.00	97.61%
58900	Miscellaneous	(115,497.00)	118,735.03	102.80%
	Total Expenditures	(42,460,558.87)	32,273,424.93	76.01%
Total	101 General	2,268,631.00		

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116 Solid Waste/Sanitation

Account	Description	Budget Estimate	Actual	% of Budget
Revenues				
40110	Current Property Tax	1,133,632.00	(1,152,623.84)	101.68%
40120	Trustee's Collections - Prior Year	60,000.00	(31,284.46)	52.14%
40125	Trustee's Collections - Bankruptcy	0.00	(29.23)	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	21,000.00	(10,568.61)	50.33%
40140	Interest And Penalty	10,000.00	(4,153.95)	41.54%
40320	Bank Excise Tax	4,300.00	0.00	0.00%
40620	Prior Year's Property Tax	0.00	1.38	0.00%
43194	Misdemeanor Probation Charge	100.00	0.00	0.00%
44145	Sale Of Recycled Materials	230,000.00	(165,618.98)	72.01%
44170	Miscellaneous Refunds	0.00	(1,173.14)	0.00%
46980	Other State Grants	129,624.00	0.00	0.00%
46990	Other State Revenues	0.00	(12,294.00)	0.00%
	Total Revenues	1,588,656.00	(1,377,744.83)	86.72%
Expenditures				
55120	Rabies And Animal Control	0.00	0.00	0.00%
55732	Convenience Centers	(2,051,275.00)	1,567,036.74	76.39%
	Total Expenditures	(2,051,275.00)	1,567,036.74	76.39%
Total	116 Solid Waste/Sanitation	365,998.00		

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118 Ambulance Service

Account	Description	Budget Estimate	Actual	% of Budget
Revenues				
43120	Patient Charges	265,000.00	(265,000.00)	100.00%
	Total Revenues	265,000.00	(265,000.00)	100.00%
Expenditures				
55130	Ambulance Service	(265,000.00)	254,423.20	96.01%
	Total Expenditures	(265,000.00)	254,423.20	96.01%
Total	118 Ambulance Service	821.00		

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121 Special Purpose Tax

Account	Description	Budget Estimate	Actual	% of Budget
Revenues				
40210	Local Option Sales Tax	5,642,005.00	(4,559,442.37)	80.81%
	Total Revenues	5,642,005.00	(4,559,442.37)	80.81%
Expenditures				
51800	County Buildings	(59,000.00)	30,175.73	51.15%
82130	Education	(1,680,000.00)	840,000.00	50.00%
82230	Education	(174,463.00)	156,443.75	89.67%
82330	Education	(2,883,243.00)	2,874,093.00	99.68%
91300	Education Capital Projects	(210,000.00)	0.00	0.00%
	Total Expenditures	(5,006,706.00)	3,900,712.48	77.91%
Total	121 Special Purpose Tax	3,254,664.00		

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Wilson County Finance
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122 Sheriff's Drug Fund

Account	Description	Budget Estimate	Actual	% of Budget
Revenues				
42140	Drug Control Fines	0.00	(21,733.14)	0.00%
42340	Drug Control Fines	0.00	(14,744.52)	0.00%
42910	Proceeds From Confiscated Property	0.00	(123,675.56)	0.00%
42990	Other Fines, Forfeitures, And Penalties	0.00	(890.00)	0.00%
44170	Miscellaneous Refunds	0.00	0.00	0.00%
47700	Asset Forfeiture Funds	0.00	(117,978.29)	0.00%
49800	Transfers In	506,194.00	(506,194.32)	100.00%
	Total Revenues	506,194.00	(785,215.83)	155.12%
Expenditures				
54150	Drug Enforcement	(170,800.00)	137,048.60	80.24%
	Total Expenditures	(170,800.00)	137,048.60	80.24%
Total	122 Sheriff's Drug Fund	31,291.00		

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124 Agriculture Center

Account	Description	Budget Estimate	Actual	% of Budget
Revenues				
40110	Current Property Tax	582,844.00	(592,976.05)	101.74%
40120	Trustee's Collections - Prior Year	1,000.00	(17,123.49)	1,712.35%
40125	Trustee's Collections - Bankruptcy	50.00	(5.99)	11.98%
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(5,775.26)	0.00%
40140	Interest And Penalty	650.00	(2,261.03)	347.85%
43190	Other General Service Charges	210,000.00	(180,536.30)	85.97%
43340	Recreation Fees	1,280.00	(1,851.25)	144.63%
44120	Lease/Rentals	16,000.00	(7,008.72)	43.80%
44170	Miscellaneous Refunds	56,300.00	(46,883.71)	83.27%
44530	Sale Of Equipment	0.00	(1,093.51)	0.00%
	Total Revenues	868,124.00	(855,515.31)	98.55%
Expenditures				
52900	Other Finance	0.00	0.00	0.00%
57900	Other Agriculture & Nature Resources	(906,306.00)	576,118.01	63.57%
	Total Expenditures	(906,306.00)	576,118.01	63.57%
Total	124 Agriculture Center	146,798.00		

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131 Highway/Public Works

Account	Description	Budget Estimate	Actual	% of Budget
Revenues				
40110	Current Property Tax	3,832,201.00	(3,898,406.66)	101.73%
40120	Trustee's Collections - Prior Year	85,000.00	(112,389.99)	132.22%
40125	Trustee's Collections - Bankruptcy	0.00	(105.01)	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	35,000.00	(37,971.33)	108.49%
40140	Interest And Penalty	15,000.00	(14,865.46)	99.10%
40280	Mineral Severance Tax	135,000.00	(209,561.01)	155.23%
40320	Bank Excise Tax	20,000.00	0.00	0.00%
40620	Prior Year's Property Tax	0.00	4.94	0.00%
44130	Sale Of Materials And Supplies	0.00	(205.20)	0.00%
44170	Miscellaneous Refunds	5,000.00	(5,336.82)	106.74%
44530	Sale Of Equipment	1,500.00	0.00	0.00%
46410	Bridge Program	250,000.00	0.00	0.00%
46420	State Aid Program	240,000.00	(226,485.07)	94.37%
46920	Gasoline And Motor Fuel Tax	2,310,000.00	(1,864,126.89)	80.70%
46930	Petroleum Special Tax	71,440.00	(47,979.89)	67.16%
49700	Insurance Recovery	500.00	0.00	0.00%
	Total Revenues	7,000,641.00	(6,417,428.39)	91.67%
Expenditures				
51740	Engineering	0.00	0.00	0.00%
61000	Administration	(342,100.00)	228,323.08	66.74%
62000	Highway And Bridge Maintenance	(4,034,648.00)	2,341,706.48	58.04%
63100	Operation And Maintenance Of	(1,106,879.00)	582,580.75	52.63%
65000	Other Charges	(304,273.00)	242,651.95	79.75%
66000	Employee Benefits	(1,415,883.00)	1,215,728.27	85.86%
68000	Capital Outlay	(1,130,000.00)	356,811.01	31.58%
	Total Expenditures	(8,333,783.00)	4,967,801.54	59.61%
Total	131 Highway/Public Works	4,524,932.00		

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Wilson County Finance
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151 General Debt Service

Year-To-Date

Account	Description	Budget Estimate	Actual	% of Budget
Revenues				
40110	Current Property Tax	6,105,294.00	(6,211,119.31)	101.73%
40120	Trustee's Collections - Prior Year	125,000.00	(178,941.77)	143.15%
40125	Trustee's Collections - Bankruptcy	0.00	(167.31)	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	40,000.00	(60,494.07)	151.24%
40140	Interest And Penalty	20,000.00	(23,683.53)	118.42%
40240	Wheel Tax	2,500,000.00	(1,835,559.46)	73.42%
40266	Litigation Tax-Jail, Wrkhse.	300,000.00	(217,085.82)	72.36%
40285	Adequate Facilities/Development Tax	2,000,000.00	(2,275,857.86)	113.79%
40320	Bank Excise Tax	25,000.00	0.00	0.00%
40620	Prior Year's Property Tax	0.00	7.88	0.00%
44110	Interest Earned	74,000.00	(262,101.40)	354.19%
44170	Miscellaneous Refunds	0.00	(16,751.51)	0.00%
47715	Tax Credit Bond Rebate	897,173.00	(409,559.24)	45.65%
48130	Contributions	31,140.00	0.00	0.00%
49100	Bonds Issued	0.00	(106.19)	0.00%
49800	Transfers In	1,000,000.00	(1,000,000.00)	100.00%
	Total Revenues	13,117,607.00	(12,491,419.59)	95.23%
Expenditures				
82110	General Government	(1,138,978.00)	60,000.00	5.27%
82130	Education	(5,801,022.00)	6,070,000.00	104.64%
82210	General Government	(527,085.00)	86,377.10	16.39%
82230	Education	(5,765,987.00)	5,587,671.95	96.91%
82310	General Government	(204,000.00)	178,189.29	87.35%
82320	Highways And Streets	(7,000.00)	0.00	0.00%
82330	Education	(7,000.00)	7,000.00	100.00%
	Total Expenditures	(13,451,072.00)	11,989,238.34	89.13%
Total	151 General Debt Service	11,458,963.00		

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Wilson County Finance
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152 Rural Debt Service

Year-To-Date

Account	Description	Budget Estimate	Actual	% of Budget
Revenues				
40210	Local Option Sales Tax	1,218,645.00	(1,013,620.04)	83.18%
44170	Miscellaneous Refunds	715,944.00	0.00	0.00%
47715	Tax Credit Bond Rebate	132,556.00	0.00	0.00%
49100	Bonds Issued	0.00	(4,410.32)	0.00%
49800	Transfers In	1,873,243.00	(1,873,243.00)	100.00%
	Total Revenues	3,940,388.00	(2,891,273.36)	73.38%
Expenditures				
82130	Education	(2,240,000.00)	1,765,000.00	78.79%
82230	Education	(1,943,239.00)	1,676,001.30	86.25%
82330	Education	(25,000.00)	7,241.75	28.97%
	Total Expenditures	(4,208,239.00)	3,448,243.05	81.94%
Total	152 Rural Debt Service	927,708.00		

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Wilson County Finance
 Summary Financial Statement
 March 2014
 Year-To-Date

176 Highway Capital Projects

Account	Description	Budget Estimate	Actual	% of Budget
Revenues				
40110	Current Property Tax	1,579,508.00	(1,611,334.90)	102.01%
40120	Trustee's Collections - Prior Year	35,000.00	(46,293.60)	132.27%
40125	Trustee's Collections - Bankruptcy	0.00	(43.29)	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	12,285.00	(15,650.74)	127.40%
40140	Interest And Penalty	6,000.00	(6,127.14)	102.12%
40320	Bank Excise Tax	6,476.00	0.00	0.00%
40620	Prior Year's Property Tax	0.00	2.03	0.00%
	Total Revenues	1,639,269.00	(1,679,447.64)	102.45%
Expenditures				
91200	Highway & Street Capital Projects	(1,597,000.00)	939,582.43	58.83%
	Total Expenditures	(1,597,000.00)	939,582.43	58.83%
Total	176 Highway Capital Projects	436,001.00		

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Wilson County Finance
 Summary Financial Statement
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189 Other Capital Projects

Account	Description	Budget Estimate	Actual	% of Budget
Revenues				
40285	Adequate Facilities/Development Tax	1,000,000.00	(1,137,927.24)	113.79%
41520	Building Permits	300,000.00	(418,202.29)	139.40%
43193	Water Tap Sales	15,000.00	0.00	0.00%
44170	Miscellaneous Refunds	0.00	(1.00)	0.00%
	Total Revenues	1,315,000.00	(1,556,130.53)	118.34%
Expenditures				
51500	Election Commission	(80,000.00)	0.00	0.00%
54110	Sheriff's Department	(201,000.00)	198,655.38	98.83%
54410	Civil Defense	(47,814.44)	16,148.92	33.77%
55120	Rabies And Animal Control	(15,000.00)	12,521.00	83.47%
57900	Other Agriculture & Nature Resources	(22,419.00)	0.00	0.00%
91110	General Administration Projects	(1,061,573.22)	1,015,418.27	95.65%
91120	Administration Of Justice Projects	(136,549.00)	3,992.67	2.92%
	Total Expenditures	(1,564,355.66)	1,246,736.24	79.70%
Total	189 Other Capital Projects	1,177,867.34		

Template Name: Month End
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Wilson County Finance
 Summary Financial Statement
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 Year-To-Date

207 Solid Waste Disposal

Account	Description	Budget Estimate	Actual	% of Budget
Revenues				
43110	Tipping Fees	0.00	(62,806.59)	0.00%
43114	Solid Waste Disposal Fee	75,000.00	(59,753.16)	79.67%
	Total Revenues	75,000.00	(122,559.75)	163.41%
Expenditures				
55732	Convenience Centers	0.00	0.00	0.00%
55754	Landfill Operation And Maintenance	(889,652.00)	612,094.33	68.80%
55759	Other Waste Disposal	(130,000.00)	31,000.00	23.85%
	Total Expenditures	(1,019,652.00)	643,094.33	63.07%
Total	207 Solid Waste Disposal	2,700,957.00		

2013-2014 Fund Balance and Reserve account amendments and current balances

General Fund	101	Changes	
Fund Balance	\$ 3,020,251.00	\$ 64,137.00	Correct Property Assessor budget to reflect decrease in 13-14.
		\$ (600,000.00)	Payment from school property to Veterans Park.
		\$ (25,570.00)	Purchase new computers for Circuit Court Clerk.
		\$ (3,500.00)	Travel Magazine advertisement for Wilson County.
		\$ (3,796.00)	Funding for Libraries 2.5% pay increase left out of original budget.
		\$ (15,000.00)	Contribution to Child Advocacy Center
		\$ (3,344.00)	Install electronic door operator
		\$ (12,000.00)	Wilson County's share for SR109 access management study.
		\$ (3,000.00)	Funding for Wilson County Civic League tutoring program.
		\$ (47,656.00)	Additional animal control officer.
		\$ (100,691.00)	Additional funding for Wema
		\$ (1,200.00)	County Attorney expense increase
current balance	<u>\$ 2,268,631.00</u>		
Restricted for Sexual Offender Registration	<u>\$ 11,370.00</u>		
Restricted for Courtroom Security	\$ 313,337.00	\$ (84,500.00)	Purchase bullet proof vest, tasers and additional key fob points.
current balance	<u>\$ 228,837.00</u>		
Restricted for Wema Donations	<u>\$ 2,247.00</u>		
Restricted for GIS	\$ 43,205.00	\$ (10,893.40)	Partial funding for aerial project.
current balance	<u>\$ 32,311.60</u>		
Restricted for Crime Stoppers	\$ 4,014.00		
Restricted for Storm Water	<u>\$ 735,688.00</u>		

Restricted for Animal Control		<u>\$ 6,599.00</u>		
Restricted for Drug Court		\$ 3,130.00	\$ (1,500.00)	Cover cost of a conference.
current balance	February	\$ -	\$ (1,630.00)	Additional part-time employee
Restricted for County Clerk Data Fees		\$ 17,809.00	\$ (5,000.00)	Software maintenance contract.
current balance	February	\$ 10,481.00	\$ (2,328.00)	Purchase computer and printer.
Ag Center		124	Changes	
Fund Balance		<u>\$ 146,798.00</u>		
Ambulance Fund		118		
Fund Balance		<u>\$ 821.00</u>		
Drug Fund		122		
Fund Balance		\$ 108,091.00	\$ (16,800.00)	Purchase law enforcement equipment.
current balance		<u>\$ 31,291.00</u>	\$ (60,000.00)	Purchase law enforcement equipment.
Capital Projects Fund		189		
Fund Balance		\$ 1,558,255.00	\$ (16,000.00)	Restripe parking lot at CJC.
	Nov		\$ (185,000.00)	Purchase (2) parcels adjacent to jail.
	Dec		\$ (24,000.00)	Furnishings for (2) new Wema sations
	Dec		\$ (15,000.00)	To provide additional funds for animal control vehicle
	Dec		\$ (36,573.22)	To provide 1/2 of funds to repair wall near square with City of Lebanon.
	January		\$ (80,000.00)	County's portion of grant to replace roof, electrical and HVAC unit at Elect
	January		\$ (20,000.00)	To provide utilities at tower site.

current balance	March		
		<u>\$ 1,177,867.34</u>	\$ (3,814.44) Helpipad for Waterlowrn
Highway/Public Works Fund		131	
Fund Balance		<u>\$ 4,524,932.00</u>	
Highway Capital Projects Fund		176	
Fund Balance		<u>\$ 436,001.00</u>	
Solid Waste/Sanitation Fund		116	
Fund Balance		<u>\$ 365,998.00</u>	
Solid Waste Disposal Fund		207	
Fund Balance		<u>\$ 2,700,957.00</u>	
General Debt Service Fund		151	
Fund Balance		<u>\$ 11,458,963.00</u>	
Rural Debt Service Fund		152	
Fund Balance		<u>\$ 927,708.00</u>	
Special Purpose (School Construction) F		121	
Fund Balance		\$ 3,464,664.00	\$ (210,000.00) Purchase land adjacent to Carroll Oakland School
current balance		<u>\$ 3,254,664.00</u>	

BUDGET COMMITTEE MINUTES

The Budget Committee of the County Commission of Wilson County, Tennessee met in regular session on Thursday, April 10, 2014 at 7:00 p.m. in the upstairs Conference Room at the Wilson County Courthouse in Lebanon, Tennessee. Those members present were Commissioners Mike Justice, Annette Stafford, Sara Patton, Jerry McFarland and County Mayor Randall Hutto, being all the members of the Committee. Also present was Finance Director Aaron Maynard, Interim Director of Schools Mary Ann Sparks, Deputy Director of Schools Mickey Hall, School Board member Bill Robinson, County Attorney Michael R. Jennings and several other County Commissioners.

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

The minutes of the March 6, 2014 meeting were presented. Motion to approve these minutes as printed was made by Commissioner Stafford, seconded by Mayor Hutto and carried unanimously.

Finance Director Aaron Maynard gave the Financial Report. Property taxes have been collected in an amount which is 103% of that budgeted. 90% of our total revenues have been collected. The "Wilson County Finance Summary Financial Statement March 2014" and "2013-2014 Balance and Reserve Account Amendments and Current Balances" handouts are attached to these minutes and incorporated herein by reference.

With regard to the fund balances, our General Fund balance currently stands at \$2,268,631.

WEMA Director Joey Cooper presented a budget amendment request to transfer funds for reimbursement from NRG per contract. Motion to recommend this budget amendment request to the County Commission was made by Commissioner Stafford, seconded by Commissioner McFarland and carried unanimously.

Director Cooper presented a second budget amendment request for an appropriation from the General Fund. He discussed with the Committee the urgent need. \$25,000 had been spent from this line item on a new motor for one of the engines. This is not a normal yearly expenditure. There is only about \$2,000 remaining in this line item. Motion to recommend this budget amendment request to the County Commission was made by Commissioner McFarland, seconded by Commissioner Patton and carried unanimously.

Director Maynard presented a budget amendment request for the Archives. Motion to recommend this budget amendment request to the County Commission was made by Commissioner Patton, seconded by Commissioner McFarland and carried unanimously.

Director Maynard presented a budget amendment request for the Election Commission. Motion to recommend this budget amendment request to the County Commission was made by Commissioner Stafford, seconded by Commissioner McFarland and carried unanimously.

Director Maynard presented a budget amendment request for the Election Commission from Capital Projects. The Election Commission needs to replace the roof on their building. A grant had been sought but there were no funds available for Wilson County. Motion to recommend this budget amendment request to the County Commission was made by Commissioner McFarland, seconded by Commissioner Patton and carried unanimously.

Director Maynard presented a budget amendment request for the County Clerk from his Data Processing Reserve. Motion to recommend this budget amendment request to the County Commission was made by Commissioner Patton, seconded by Mayor Hutto and carried unanimously.

Interim Director of Schools Mary Ann Sparks presented School Board budget amendment 2014-02, at the request of the Board of Education. Motion to not hear this request, let the previous decision of this Committee stand and take this off the agenda was made by Commissioner McFarland. Chairman Justice called for a second. There was much discussion on this issue. Commissioner Stafford asked if the current positions being funded will be renewed. Director Sparks noted that this funding will only be through June 30, 2014. These individuals are on a year-to-year contract. Chairman Justice again called for a second and, hearing no second, declared the motion fails for lack of second.

Chairman Justice commented that he has considered this resolution under the worst duress that he can remember in his County Commission days. Motion to transfer these funds but only until June 30, 2014 and that they not be included in the continuation budget for fiscal year 2014-2015 was made by Chairman Justice, seconded by Commissioner Stafford. Commissioner McFarland noted that the Budget Committee, last July, had advised then Director of Schools Dr. Timothy Setterlund and the Board of Education that they would not provide funding for these positions. They went ahead and did this anyway. The motion then carried by vote of 4 for with Commissioner McFarland voting "no".

Director Sparks presented School Board budget amendment 2014-05. Motion to recommend this budget amendment request to the County Commission was made by Commissioner McFarland, seconded by Commissioner Patton and carried unanimously.

Finance Director Maynard presented a budget amendment request for the Trustee's Office. He would like to recommend that this request be cut to \$30,000. He believes that will be enough to cover what is needed but, if more is needed, he will bring it back in May. Motion to recommend this budget amendment request to the County Commission was made by Mayor Hutto, seconded by Commissioner Patton and carried unanimously.

JECDB Executive Director GC Hixson presented a PILOT request for "Project Fulfill". This request is only for personal property. He introduced Dawn Patton, Director of Community Relations, from corporate headquarters in Michigan. She discussed the company and what they would like to do in Lebanon as a part of their expansion. She noted that hourly wages are anywhere from \$13 to \$33 per hour and will include full benefit packages which equal 57% of wages. The company currently has operations in four states and expects to expand into Missouri as the fifth state. They want to grow their existing industry here. Their growth rate has been at 8% per year. The personal property taxes that this company would pay over the next seven years would be \$487,000. They will still be paying \$83,000. This is a seven year project which creates 210 new jobs. Motion to approve this PILOT request was made by Commissioner Stafford, seconded by Commissioners Patton and McFarland and carried unanimously.

Director Maynard discussed briefly a one page handout summarizing the money spent on the Veterans Park. This is being presented at the Committee's previous request.

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

SECRETARY