

Commission Budget Workshop
Friday, June 21st, 10:00am
Courtroom 7 of the Justice Center

Review of FY20 Budget:

- Resolution #19-06-01 - Certified Tax Rate
- Resolution #19-06-07 – Fixing the Tax Levy
- Resolution #19-06-06 – FY20 Appropriations for various funds
- Resolution #19-06-05 – FY20 Budget

WASHINGTON COUNTY, TENNESSEE BOARD OF COUNTY COMMISSIONERS

RESOLUTION No. 19-06-01

RESOLUTION DETERMINING THE CERTIFIED TAX RATE

WHEREAS, TENN. CODE ANN. Title 67, Chapter 5 requires the local legislative body to determine the certified tax rate proposed by the state board of equalization; and

WHEREAS, the state board of equalization has certified to the local legislative body a local tax rate of \$2.1504 on each \$100 of taxable property; now therefore

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF WASHINGTON COUNTY, TENNESSEE THAT:

SECTION 1. The certified tax rate for Washington County, Tennessee is hereby determined to be the sum of \$2.1504 on each \$100 of taxable property in Washington County.

SECTION 2. This Resolution shall take effect from and after its passage the public welfare requiring it. The resolution shall be spread upon the minutes of the Board of County Commissioners of Washington County, Tennessee.

Introduced by Commissioner:
Seconded by Commissioner:
Commissioners Voting FOR:
Commissioners Voting AGAINST:
Commissioners Abstaining:
Commissioners Absent:

ADOPTED BY THE COUNTY LEGISLATIVE BODY, in session duly assembled, on this the 24th day of June, 2019.

KATHY STOREY, County Clerk

GREG MATHERLY, Chair of the Board

REFERRED to County Mayor this the ____ day of _____ 2019.

KATHY STOREY, County Clerk

APPROVED by County Mayor on this the ____ day of _____ 2019.

WILLIAM J. GRANDY, County Mayor

The County Mayor having declined to approve this Resolution, the same became effective on the ___ day of _____ 2019, pursuant to Tennessee Code Annotated § 5-6-107(b)(5).

KATHY STOREY, County Clerk

Approved as to form by the County Attorney this ____ day of _____ 2019.

THOMAS J. SEELEY III, County Attorney

WASHINGTON COUNTY, TENNESSEE BOARD OF COUNTY COMMISSIONERS

RESOLUTION NO. 19-06-07

RESOLUTION FIXING THE TAX LEVY FOR WASHINGTON COUNTY, TENNESSEE FOR THE FISCAL YEAR EFFECTIVE JULY 1, 2019 AND ENDING JUNE 30, 2020

WHEREAS, the Budget Committee has reported on its deliberations and recommended the adoption of a tax rate for Washington County, Tennessee for the ensuing Fiscal Year effective July 1, 2019, and after due consideration by the entire Board of County Commissioners, the following action is taken:

BE IT RESOLVED, by the Board of County Commissioners of Washington County, Tennessee that the combined property tax for Washington County, Tennessee for the fiscal year beginning July 1, 2019 and ending June 30, 2020, shall be \$2.15 on each \$100.00 of taxable property in said County, which shall be for the purpose of providing revenue for each of the following funds and otherwise conform to the following levies for the following uses and purposes, to wit:

<i>Fund</i>	<i>Rate</i>
County General Fund	\$0.67
Highway/Upkeep Fund	\$0.14
General Purpose School Fund	\$0.74
Debt Service Fund	\$0.37
Sanitation/Solid Waste Fund	\$0.03
General Capital Projects Fund	<u>\$0.20</u>
<i>Total Tax Levy:</i>	\$2.15 per \$100.00 Taxable property

BE IT FURTHER RESOLVED, that there is hereby levied a gross receipts tax, as required by law. The proceeds of said gross receipts tax hereby levied shall accrue to Washington County as provided by law.

BE IT FURTHER RESOLVED, that a local option sales tax is levied as provided by law. One hundred percent of the local option sales tax shall accrue to the General Purpose School Fund.

BE IT FURTHER RESOLVED that revenues derived from interest earned on the cash balances of the various funds shall accrue to those funds.

BE IT FURTHER RESOLVED, that all the resolutions of the Board of County Commissioners of Washington County, Tennessee conflicting with this resolution are hereby repealed.

BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage, for the Fiscal Year beginning July 1, 2019 and ending June 30, 2020, the public welfare requiring it. The resolution shall be spread upon the minutes of the Board of County Commissioners of Washington County, Tennessee.

Introduced by Commissioner:
Seconded by Commissioner:
Commissioners Voting FOR:
Commissioners Voting AGAINST:
Commissioners Abstaining:
Commissioners Absent:

ADOPTED BY THE COUNTY LEGISLATIVE BODY, in session duly assembled, on this the 24th day of June, 2019.

KATHY STOREY, County Clerk

GREG MATHERLY, Chair of the Board

REFERRED to County Mayor this the ____ day of _____ 2019.

KATHY STOREY, County Clerk

APPROVED by County Mayor on this the ___ day of _____ 2019.

WILLIAM J. GRANDY, County Mayor

The County Mayor having declined to approve this Resolution, the same became effective on the __ day of _____ 2019, pursuant to Tennessee Code Annotated § 5-6-107(b)(5).

KATHY STOREY, County Clerk

Approved as to form by the County Attorney this ____ day of _____ 2019.

THOMAS J. SEELEY III, County Attorney

WASHINGTON COUNTY, TENNESSEE BOARD OF COUNTY COMMISSIONERS

RESOLUTION NO. 19-06-06

RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF WASHINGTON COUNTY, TENNESSEE FOR THE FISCAL YEAR EFFECTIVE JULY 1, 2019 AND ENDING JUNE 30, 2020

WHEREAS, the Budget Committee has reported on its deliberations and recommended the adoption of appropriations for the various funds, departments, institutions, offices, and agencies of Washington County, Tennessee, for the ensuing Fiscal Year effective July 1, 2019, and after due consideration by the Board of County Commissioners, the following action is taken:

BE IT RESOLVED, that the Board of County Commissioners of Washington County, Tennessee, in regular session duly assembled, a quorum being present, on the 24th day of June 2019, that the amounts hereinafter set out are hereby appropriated for the purposes of meeting the expenses and funding the budget for the various departments, funds, institutions, offices, and agencies of Washington County, Tennessee, for the capital outlay, and for meeting the payment of the principal and interest on the County's indebtedness maturing during the Fiscal Year aforesaid in the following particulars, to wit:

ARTICLE I. REGULARLY FUNDED COUNTY BUDGETS

1. COUNTY GENERAL FUND (101): \$42,284,580
The budget for this fund is reflected in Exhibit A attached hereto and which is hereby appropriated by line item with special appropriations contained herein and made a part hereof.

2. SOLID WASTE SANITATION FUND (116): \$1,623,915
This budget for this fund is reflected in Exhibit B attached hereto and which is hereby appropriated by line item.

3. DRUG FUND (122): \$28,100
This budget for this fund is reflected in Exhibit C attached hereto and which is hereby appropriated by line item.

- 4. HIGHWAY FUND (131): \$9,948,250
This budget for this fund is reflected in Exhibit D attached hereto and which is hereby appropriated by line item.

- 5. DEBT SERVICE FUND (151): \$14,405,400
This budget for this fund is reflected in Exhibit E attached hereto and which is hereby appropriated by line item.

- 6. RURAL DEBT SERVICE FUND (152) \$259,530
This budget for this fund is reflected in Exhibit F attached hereto and which is hereby appropriated by line item.

- 7. GENERAL PURPOSE SCHOOL FUND (141): \$70,561,922
The budget for this fund is reflected in Exhibit G attached hereto and which is hereby appropriated by line item.

- 8. NUTRITION FUND (143): \$3,072,340
The budget for this fund is reflected in Exhibit H attached hereto and which is hereby appropriated by line item.

- 9. CAPITAL PROJECTS FUND (171): \$11,332,000
The budget for this fund is reflected in Exhibit I attached hereto and which is hereby appropriated by line item.

- 10. SELF-INSURANCE FUND (263): \$6,761,100
The budget for this fund is reflected in Exhibit J attached hereto and which is hereby appropriated by line item.

BE IT FURTHER RESOLVED that the budget (appropriation accounts and revenue sources) for the School Federal Projects Fund (142) shall be the budget approved for separate projects within the fund by the Tennessee Department of Education.

ARTICLE II: MISCELLANEOUS SPECIAL AND CHARITABLE AND NON-PROFIT ORGANIZATIONS:

AND BE IT FURTHER RESOLVED:

WHEREAS, it appearing to the Board of County Commissioners that by virtue of Title 5, Chapter 9, Tennessee Code Annotated, a county legislative body is authorized to make appropriations to various county organizations specifically authorized by said statute; and

WHEREAS, notice is required by said statute and pursuant thereto, notice of the consideration of such authorized special appropriation has been made in accordance with the law; and

WHEREAS, the Board of County Commissioners recognizes various non-profit, charitable and other statutorily authorized organizations located in Washington County serve a necessary and useful purpose and have great need for funds to carry on those worthwhile endeavors which promote the general welfare of Washington County; now therefore,

BE IT FURTHER RESOLVED, BY THE BOARD OF COUNTY COMMISSIONERS OF WASHINGTON COUNTY, TENNESSEE, that the following non-profit, charitable, civic and other statutorily authorized organizations be appropriated the sums hereinafter set forth, as follows:

SECTION 1. EMBREEVILLE VOLUNTEER FIRE DEPARTMENT

That \$130,000 be appropriated to the Embreeville Volunteer Fire Department to provide fire protection to the citizens of Washington County; identified as Line Item No. 54310-316.

SECTION 2. FALL BRANCH FIRE DEPARTMENT

That \$130,000 be appropriated to the Fall Branch Fire Department to provide fire protection to the citizens of Washington County; identified as Line Item No. 54310-316.

SECTION 3. GRAY VOLUNTEER FIRE DEPARTMENT

That \$130,000 be appropriated to the Gray Volunteer Fire Department to provide fire protection to the citizens of Washington County; identified as Line Item No. 54310-316.

SECTION 4. JONESBOROUGH FIRE DEPARTMENT

That \$130,000 be appropriated to the Jonesborough Fire Department to provide fire protection to the citizens of Washington County; identified as Line Item No. 54310-316.

SECTION 5. LIMESTONE VOLUNTEER FIRE DEPARTMENT

That \$130,000 be appropriated to the Limestone Volunteer Fire Department to provide fire protection to the citizens of Washington County; identified as Line Item No. 54310-316.

SECTION 6. NOLICHUCKY VOLUNTEER FIRE DEPARTMENT

That \$130,000 be appropriated to the Nolichucky Volunteer Fire Department to provide fire protection to the citizens of Washington County; identified as Line Item No. 54310-316.

SECTION 7. PINEY FLATS VOLUNTEER FIRE DEPARTMENT

That \$11,000 be appropriated to the Piney Flats Volunteer Fire Department to provide fire protection to the citizens of Washington County; identified as Line Item No. 54310-316.

SECTION 8. SULPHUR SPRINGS VOLUNTEER FIRE DEPARTMENT

That \$130,000 be appropriated to the Sulphur Springs Volunteer Fire Department to provide fire protection to the citizens of Washington County; identified as Line Item No. 54310-316.

SECTION 9. WATAUGA VOLUNTEER FIRE DEPARTMENT

That \$40,000 be appropriated to the Watauga Volunteer Fire Department to provide fire protection to the citizens of Washington County; identified as Line Item No. 54310-316.

SECTION 10. WEST CARTER COUNTY VOLUNTEER FIRE DEPARTMENT

That \$10,000 be appropriated to the West Carter County Volunteer Fire Department to provide fire protection to the citizens of Washington County; identified as Line Item No. 54310-316.

SECTION 11. FALL BRANCH FIRE DEPARTMENT- FIRST RESPONSE TEAM

That \$84,300 be appropriated to the Fall Branch Fire Department - First Response Team to promote the health and safety of Washington County residents; identified as Line Item No. 54420-316.

SECTION 12. WASHINGTON CO. EMERGENCY COMMUNICATION

That \$900,000 be appropriated to the Washington County Emergency Communication (911) to promote the health and welfare of the citizens of Washington County; identified as Line Item No. 54900-316.

SECTION 13. WASHINGTON COUNTY/JOHNSON CITY ANIMAL CONTROL PROGRAM

That \$200,000 be appropriated to the Washington County/Johnson City Animal Control Program to promote the health and safety of the citizens of Washington County; identified as Line Item No. 55120-316.

SECTION 14. WASHINGTON COUNTY-JOHNSON CITY E.M.S.

That \$1,777,400 be appropriated to the Washington County-Johnson City E.M.S. to provide emergency medical service to the residents of Washington County; identified as Line Item No. 55130-316.

SECTION 15. FIRST TENNESSEE HUMAN RESOURCES AGENCY

That \$39,977 be appropriated to the First Tennessee Human Resources Agency to promote the purposes of the Agency; identified as Line Item No. 56100-316.

SECTION 16. FOREST RESOURCE SERVICES

That \$1,500 be appropriated to the Tennessee Department of Conservation to promote the health and safety of Washington County residents; identified as Line Item No. 57300-326.

SECTION 17. WASHINGTON COUNTY SOIL CONSERVATION

That \$19,350 be appropriated to the Washington County Soil Conservation District to promote the health and welfare of the citizens of Washington County; identified as Line Item No. 57500-316.

SECTION 18. NORTHEAST TENNESSEE TOURISM COUNCIL, INC.

That \$7,000 be appropriated to the Northeast Tennessee Tourism Council, Inc. to promote tourism in Washington County; identified as Line Item No. 58110-316.

SECTION 19. WASHINGTON COUNTY ECONOMIC DEVELOPMENT COUNCIL

That \$12,500 be appropriated to the Washington County Economic Development Council; identified as Line Item No. 58190-316.

SECTION 20. NORTHEAST TENNESSEE REGIONAL ECONOMIC PARTNERSHIP

That \$151,250 be appropriated to the Northeast Tennessee Regional Economic Partnership; identified as Line Item No. 58190-316.

SECTION 21. ETSU PERFORMING ARTS CENTER

That \$100,000 be appropriated from Restricted Reserves to East Tennessee State University (ETSU) for the construction of a performing arts center; identified as Line Item No. 56900-316.

SECTION 22. TRI-CITIES AIRPORT/FOREIGN TRADE ZONE

That \$17,600 be appropriated to Tri-Cities Airport/Foreign Trade Zone to promote foreign trade; identified as Line Item No. 58220-316.

SECTION 23. TENNESSEE VOCATIONAL TRAINING CENTER

That \$16,510 be appropriated to the Tennessee Vocational Training Center to promote the health and welfare of the citizens of Washington County, Tennessee; as identified as Line Item No. 58500-316.

SECTION 24. FIRST TN DEVELOPMENT DISTRICT

That \$19,100 be appropriated to the First TN Development District to promote the health and welfare of the citizens of Washington County, Tennessee, as identified as Line Item No. 58190-316.

SECTION 24. FRONTIER HEALTH

That \$17,000 be appropriated to the Frontier Health to promote the health and welfare of citizens of Washington County, Tennessee; identified as Line Item No. 55310-316.

SECTION 25. CRUMLEY HOUSE BRAIN INJURY REHABILITATION

That \$10,000 be appropriated to Crumley House Brain Injury Rehabilitation; identified as Line Item No. 55510-316.

SECTION 26. DAWN OF HOPE

That \$8,000 be appropriated to Dawn of Hope to promote the health and welfare of the citizens of Washington County; identified as Line Item No. 55510-316.

SECTION 27. GIRLS' INC. OF JOHNSON CITY/WASHINGTON COUNTY

That \$5,000 be appropriated to Girls' Inc. of Johnson City/Washington County; identified as Line Item No. 55510-316.

SECTION 28. JOHNSON CITY/WASHINGTON COUNTY BOYS' & GIRLS' CLUB

That \$8,000 be appropriated to the Johnson City/Washington County Boys' and Girls' Club; identified as Line Item No. 55510-316.

SECTION 29. KEYSTONE DENTAL CLINIC

That \$3,000 be appropriated to Keystone Dental Clinic; identified as Line Item No. 55510-316.

SECTION 30. CHILD ADVOCACY CENTER

That \$6,000 be appropriated to the Child Advocacy Center; identified as Line Item 55520-316.

SECTION 31. COALITION FOR KIDS, INC.

That \$10,000 be appropriated to the Coalition for Kids, Inc.; identified as line item No. 55520-316.

SECTION 32. JONESBOROUGH SENIOR CENTER

That \$40,000 be appropriated to the Jonesborough Senior Center to promote the health and welfare of Washington County's senior citizens; identified as Line Item No. 56100-316.

SECTION 33. JOHNSON CITY SENIOR CITIZENS CENTER

That \$40,000 be appropriated to the Johnson City Senior Citizens Center Foundation to promote the health and welfare of Washington County's senior citizens; identified as Line Item No. 56100-316.

SECTION 34. JOHNSON CITY PUBLIC LIBRARY

That \$100,000 be appropriated to the Johnson City Public Library to provide for the educational needs of Washington County residents; identified as Line Item No. 56510-316.

SECTION 35. WC IMAGINATION LIBRARY (DOLLY PARTON)

That \$28,500 be appropriated to the Johnson City Public Library to assist in the funding of Dolly Parton's Imagination Library program for the educational needs of Washington County residents; identified as Line Item No. 56510-316.

SECTION 36. THE HERITAGE ALLIANCE

That \$15,000 be appropriated to the Heritage Alliance, which operates the Jonesborough/Washington County Museum; identified as Line Item No. 57910-316.

SECTION 37. TIPTON-HAYNES HISTORICAL ASSOCIATION, INC.

That \$2,000 be appropriated to the Tipton-Haynes Historical Association, Inc., identified as Line Item No. 56900-316.

BE IT FURTHER RESOLVED, that all appropriations enumerated in Sections 1-37, inclusive, above are made subject to the following conditions:

(1) That the non-profit, charitable and other statutorily authorized organizations to which funds are appropriated shall file with the County Clerk and the disbursing official a copy of an annual report of its business affairs and transactions and the proposed use of the county's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of such organization in accordance with Title 5, Chapter 9, Tennessee Code Annotated.

(2) That said funds must only be used by the named non-profit charitable and other organizations in furtherance of their respective purposes benefiting the general welfare of the residents of Washington County.

(3) That it is the expressed interest of the Board of County Commissioners of Washington County in providing these funds to the above-named organizations to be fully in compliance with Section 5-9-109 of Tennessee Code Annotated and any and all other laws which may apply to county appropriations to such organizations and this appropriation is made subject to compliance with any and all of these laws and regulations.

BE IT FURTHER RESOLVED, that Washington County shall pay the Occupational Privilege Tax imposed by T.C.A. 67-4-170 on behalf of the professionals subject to the tax who are employed by the County.

ARTICLE III. EXPENDITURE OF FEES BY COUNTY OFFICES

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, Register, Sheriff, and Clerk and Master, and their officially authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commission and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and Sheriff may be made for such purposes 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 commission and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the County General Fund as provided by law.

ARTICLE IV. AUTHORIZATION FOR MAYOR TO COMPROMISE AND SETTLE LIABILITY CLAIMS

BE IT FURTHER RESOLVED, that the Mayor is hereby authorized and empowered by the County Legislative Body to compromise and settle those lawsuits and claims seeking monetary damages that are brought against the County and/or its officials, employees, and agents acting in their official capacity. The County Mayor, on behalf of the County and its officials, employees and agents acting in their official capacity, is also authorized to reject settlement demands and offers to compromise made by opposing parties. This authority granted to the Mayor is limited to \$50,000.00 aggregate payable to all claimants seeking damages, costs and opposing counsel's attorney's fees for one or more causes of action, claims, suits, and/or debts that arise from a single event, occurrence or course of conduct. The Mayor is not authorized to

compromise or settle claims that bind or commit the Board of County Commissioners to future or recurring appropriations. The aggregate expenditures by the Mayor to compromise and settle claims during the Fiscal Year effective July 1, 2019, and ending June 30, 2020, shall in no instance be more than the amount herein appropriated by the Board of County Commissioners for said purpose. The County Mayor shall notify the budget committee of all expenditures made pursuant to this authorization.

ARTICLE V. LIMITATION ON EXPENDITURE OF APPROPRIATIONS

BE IT FURTHER RESOLVED, that any appropriation made by this resolution which covers the same purpose for which a specific appropriation is made by statute, is made in lieu of but not in addition to said statutory appropriation. The salary, wages or remuneration of each officer, employee or agent of the County shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, the appropriations for such salaries, wages or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department ending June 30, 2020. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

ARTICLE VI. FUTURE RESOLUTIONS

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 Tenn. Code Ann. § 9-21-403.

ARTICLE VII. REVENUE ANTICIPATION NOTES

BE IT FURTHER RESOLVED, that the Mayor and County Clerk are hereby authorized to borrow money on tax anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay the expenses herein authorized until the taxes and other revenue for fiscal year 2019-2020 have been collected. The proceeds of loans for each individual fund shall not exceed sixty percent (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 authority of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 10, 2020.

ARTICLE VIII. DELINQUENT PROPERTY TAXES

BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2017 and prior years and the interest and penalty thereon collected during the year ending June 30, 2020, shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2018. The Clerk and Master or Circuit Court Clerk, for those delinquent tax cases filed in their respective courts, and the Trustee are hereby authorized and directed to make such apportionment accordingly.

ARTICLE IX. YEAR-END BALANCES

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, 2020.

ARTICLE X. REPEALING PROVISION

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.

ARTICLE XI. EFFECTIVE DATE

BE IT FURTHER RESOLVED, that this Resolution shall take effect from and after its passage and its provisions shall be in force effective July 1, 2019. This Resolution shall be spread upon the minutes of the Board of County Commissioners.

Introduced by Commissioner:
Seconded by Commissioner:
Commissioners Voting FOR:
Commissioners Voting AGAINST:
Commissioners Abstaining:
Commissioners Absent:

ADOPTED BY THE COUNTY LEGISLATIVE BODY, in session duly assembled, on this the 24th day of June, 2019.

KATHY STOREY, County Clerk

GREG MATHERLY, Chair of the Board

REFERRED to County Mayor this the ____ day of _____ 2019.

KATHY STOREY, County Clerk

APPROVED by County Mayor on this the ___ day of _____ 2019.

WILLIAM J. GRANDY, County Mayor

The County Mayor having declined to approve this Resolution, the same became effective on the __ day of _____ 2019, pursuant to Tennessee Code Annotated § 5-6-107(b)(5).

KATHY STOREY, County Clerk

Approved as to form by the County Attorney this ____ day of _____ 2019.

THOMAS J. SEELEY III, County Attorney

EXHIBIT A - GENERAL FUND (101)

Account Level		2019-20
Fnd Acct	Description	Budget
101	GENERAL FUND	
51100	COUNTY COMMISSION	
101 51100	BOARD MEMBER FEES	67,500
101 51100	OTHER PER DIEM AND FEES	1,200
101 51100	SOCIAL SECURITY	4,200
101 51100	PENSIONS	6,500
101 51100	EMPLOYER MEDICARE	990
101 51100	DUES AND MEMBERSHIPS	9,740
101 51100	MAINTENANCE AGREEMENTS	6,600
101 51100	TRAVEL	10,560
101 51100	REGISTRATION FEES	2,710
101 51100	OTHER CONTRA	2,400
101 51100	OTHER CHARGES	6,000
101 51100		<hr/> 118,400
51210	BOARD OF EQUALIZATION	
101 51210	BOARD & COMMITTEE MEMBERS FEES	12,000
101 51210		<hr/> 12,000
51300	COUNTY MAYOR/EXECUTIVE	
101 51300	COUNTY OFFICIAL	130,060
101 51300	ASSISTANT(S)	54,320
101 51300	SOCIAL SECURITY	11,190
101 51300	PENSIONS	17,720
101 51300	EMPLOYEE AND DEPENDENT INSURAN	21,120
101 51300	EMPLOYER MEDICARE	2,660
101 51300	OTHER FRINGE BENEFITS	6,600
101 51300	COMMUNICATION (CO MAYOR)	2,500
101 51300	DUES AND MEMBERSHIPS	3,000
101 51300	MAINTENANCE AGREEMENTS	1,320
101 51300	POSTAL CHARGES (CO MAYOR)	300
101 51300	RENTALS	3,600
101 51300	TRAVEL (CO MAYOR)	6,000
101 51300	REGISTRATION FEES	2,000
101 51300	DUPLICATING SUPPLIES	300
101 51300	OFFICE SUPPLIES (CO MAYOR)	300
101 51300	OTHER CHARGES	2,000
101 51300		<hr/> 264,990
51400	COUNTY ATTORNEY	
101 51400	COUNTY ATTORNEY	40,000
101 51400	SUPERVISOR/DIRECTOR	95,000
101 51400	PARAPROFESSIONALS	42,500
101 51400	SOCIAL SECURITY	12,870
101 51400	PENSIONS	19,950
101 51400	EMPLOYEE AND DEPENDENT INSURAN	21,120
101 51400	EMPLOYER MEDICARE	3,010
101 51400	DUES AND MEMBERSHIPS	1,750
101 51400	LEGAL SERVICES	135,000
101 51400	LEGAL NOTICES	200

Account Level		2019-20
Fnd Acct	Description	Budget
101	GENERAL FUND	
51400	COUNTY ATTORNEY	
101 51400	MAINTENANCE AGREEMENTS	3,500
101 51400	POSTAL CHARGES	100
101 51400	PRINTING	100
101 51400	RENTALS	3,200
101 51400	TRAVEL	3,000
101 51400	REGISTRATION FEES	3,000
101 51400	DATA PROCESSING SUPPLIES	200
101 51400	OFFICE SUPPLIES	1,000
101 51400	PERIODICALS	5,050
101 51400	OTHER SUPPLIES AND MATERIALS	400
101 51400	OTHER CHARGES	500
101 51400		391,450
51500	ELECTION COMMISSION	
101 51500	COUNTY OFFICIAL (REGISTRAR)	83,950
101 51500	DEPUTIES	173,400
101 51500	PART-TIME PERSONNEL	40,000
101 51500	ELECTION COMMISSION	20,500
101 51500	ELECTION WORKERS	43,000
101 51500	SOCIAL SECURITY	22,170
101 51500	PENSIONS	28,710
101 51500	EMPLOYEE AND DEPENDENT INSURAN	60,920
101 51500	EMPLOYER MEDICARE	5,190
101 51500	OTHER FRINGE BENEFITS	400
101 51500	COMMUNICATION (ELEC.COMM.)	200
101 51500	DATA PROCESSING SERVICES	12,000
101 51500	DUES AND MEMBERSHIPS	700
101 51500	LEGAL NOTICES	13,000
101 51500	MAINTENANCE AGREEMENTS	20,000
101 51500	POSTAL CHARGES (ELECTION COMM)	8,000
101 51500	PRINTING	14,000
101 51500	RENTALS (ELECTION COMM)	5,000
101 51500	TRAVEL (ELECTION COMM)	8,000
101 51500	REGISTRATION FEES	3,000
101 51500	OTHER CONTRACTED SERVICES	11,000
101 51500	DATA PROCESSING SUPPLIES	10,000
101 51500	DUPLICATING SUPPLIES	1,000
101 51500	OFFICE SUPPLIES (ELECTION COM)	7,000
101 51500	LIABILITY INSURANCE	10,000
101 51500	OTHER CHARGES (ELECTION COMM)	5,000
101 51500		606,140
51600	REGISTER OF DEEDS	
101 51600	COUNTY OFFICIAL	93,270
101 51600	DEPUTIES	251,940
101 51600	DATA PROCESSING PERSONNEL	17,340
101 51600	PART-TIME PERSONNEL	14,400
101 51600	SOCIAL SECURITY	23,380
101 51600	PENSIONS	36,850
101 51600	EMPLOYEE AND DEPENDENT INSURAN	99,090

Account Level		2019-20
Fnd Acct	Description	Budget
101	GENERAL FUND	
51600	REGISTER OF DEEDS	
101 51600	EMPLOYER MEDICARE	5,470
101 51600	COMMUNICATION (REG.OF DEEDS)	300
101 51600	DUES AND MEMBERSHIPS	1,000
101 51600	MAINTENANCE AGREEMENTS	21,550
101 51600	POSTAL CHARGES (REGISTER)	1,500
101 51600	RENTALS (REGISTER)	2,700
101 51600	TRAVEL (REGISTER)	3,000
101 51600	REGISTRATION FEES	450
101 51600	DATA PROCESSING SUPPLIES	7,000
101 51600	DUPLICATING SUPPLIES	1,000
101 51600	OFFICE SUPPLIES (REGISTER)	10,000
101 51600	PERIODICALS (REGISTER)	200
101 51600	OTHER CHARGES (REGISTER)	500
101 51600	OTHER CAPITAL OUTLAY	12,000
101 51600		<hr/> 602,940
51720	PLANNING	
101 51720	PLANNING ASSISTANTS	82,000
101 51720	SUPERVISOR'DIRECTOR	63,440
101 51720	BOARD AND COMMITTEE MEMBERS FE	4,000
101 51720	SOCIAL SECURITY	9,270
101 51720	PENSIONS	14,980
101 51720	EMPLOYEE AND DEPENDENT INSURAN	18,960
101 51720	EMPLOYER MEDICARE	2,170
101 51720	DUES AND MEMBERSHIPS	800
101 51720	LEGAL NOTICES RECORDING	1,500
101 51720	MAINTENANCE AGREEMENTS	9,750
101 51720	TRAVEL	1,000
101 51720	REGISTRATION FEES	700
101 51720	DATA PROCESSING EQUIPMENT	9,000
101 51720		<hr/> 217,570
51750	CODES COMPLIANCE	
101 51750	ASSISTANT(S)	32,360
101 51750	CODES COMPLIANCE DIRECTOR	59,180
101 51750	OTHER SALARIES & WAGES	87,600
101 51750	SOCIAL SECURITY	11,110
101 51750	PENSIONS	18,220
101 51750	EMPLOYEE AND DEPENDENT INSURAN	54,050
101 51750	EMPLOYER MEDICARE	2,600
101 51750	COMMUNICATION	5,500
101 51750	DUES AND MEMBERSHIPS	600
101 51750	MAINTENANCE AGREEMENTS	10,220
101 51750	MAINTENANCE & REPAIR - VEHICLE	1,000
101 51750	POSTAL CHARGES	1,300
101 51750	RENTALS	7,500
101 51750	TRAVEL	1,000
101 51750	REGISTRATION FEES	1,500
101 51750	DATA PROCESSING SUPPLIES	7,500
101 51750	DUPLICATING SUPPLIES (CODES CO	600

Account Level		2019-20
Fnd Acct	Description	Budget
101	GENERAL FUND	
51750	CODES COMPLIANCE	
101 51750	GASOLINE	6,000
101 51750	OFFICE SUPPLIES	7,000
101 51750	PERIODICALS	500
101 51750	UNIFORMS	800
101 51750	SOFTWARE	7,500
101 51750	VEHICLE AND EQUIPMENT INSURANC	1,290
101 51750	OTHER CHARGES	1,000
101 51750	MOTOR VEHICLES	30,500
101 51750		<hr/> 356,430
51800	COUNTY BUILDINGS	
101 51800	MAINTENANCE AGREEMENTS	60,200
101 51800	MAINTENANCE & REPAIR - BLDGS	38,000
101 51800	PEST CONTROL	2,600
101 51800	RENTALS	7,000
101 51800	PERMITS	300
101 51800	CUSTODIAL SUPPLIES	22,000
101 51800	DIESEL FUEL - GENERATORS	400
101 51800	ELECTRICITY	190,000
101 51800	NATURAL GAS	30,000
101 51800	WATER AND SEWER	12,500
101 51800	OTHER SUPPLIES AND MATERIALS	3,000
101 51800	BUILDING AND CONTENTS INSURANC	46,000
101 51800	OTHER CHARGES	1,000
101 51800		<hr/> 413,000
51900	OTHER GENERAL ADMINISTRATION	
101 51900	CUSTODIAL PERSONNEL	55,060
101 51900	PART-TIME PERSONNEL	15,600
101 51900	OTHER SALARIES & WAGES	135,170
101 51900	SOCIAL SECURITY	12,770
101 51900	PENSIONS	20,290
101 51900	EMPLOYEE AND DEPENDENT INSURAN	47,300
101 51900	EMPLOYER MEDICARE	2,990
101 51900	AUDIT SERVICES	57,500
101 51900	COMMUNICATION (GENERAL)	60,800
101 51900	CONSULTANTS	38,000
101 51900	LGL.NOTICES	7,500
101 51900	MAINTENANCE AGREEMENTS	24,700
101 51900	PRINTING	3,000
101 51900	RENTALS (GENERAL)	1,080
101 51900	TRAVEL (GENERAL)	5,000
101 51900	REGISTRATION FEES	2,000
101 51900	DISPOSAL FEES	600
101 51900	OFFICE SUPPLIES	1,400
101 51900	OTHER SUPP & MATERI (GENERAL)	1,900
101 51900	LIABILITY INSURANCE	65,900
101 51900	TRUSTEE'S COMMISSION	550,000
101 51900	VEHICLE AND EQUIPMENT INSURANC	1,260
101 51900	WORKER'S COMPENSATION INS.	265,000

Account Level		2019-20
Fnd Acct	Description	Budget
101	GENERAL FUND	
51900	OTHER GENERAL ADMINISTRATION	
101 51900	TAX RELIEF PROGRAM	400,000
101 51900	OTHER CHARGES (GENERAL)	2,000
101 51900		1,776,820
51910	PRESERVATION OF RECORDS	
101 51910	ASSISTANTS	30,000
101 51910	SUPERVISOR'DIRECTOR	64,000
101 51910	PART'TIME PERSONNEL	3,000
101 51910	SOCIAL SECURITY	6,020
101 51910	PENSIONS	9,040
101 51910	EMPLOYEE AND DEPENDENT INSURAN	20,000
101 51910	EMPLOYER MEDICARE	1,410
101 51910	CONTRIBUTIONS	15,000
101 51910	MAINTENANCE AGREEMENTS	3,600
101 51910	PEST CONTROL	400
101 51910	POSTAL CHARGES	200
101 51910	INTERNET CONNECTIVITY	1,000
101 51910	TRAVEL	500
101 51910	OTHER CONTRACTED SERVICES	4,000
101 51910	CUSTODIAL SUPPLIES	500
101 51910	ELECTRICITY	13,000
101 51910	NATURAL GAS	750
101 51910	OFFICE SUPPLIES	2,000
101 51910	WATER AND SEWER	750
101 51910	OTHER SUPPLIES AND MATERIALS	8,100
101 51910	BUILDING AND CONTENTS INSURANC	1,100
101 51910	TRANSFERS TO OTHER FUNDS	49,000
101 51910	OTHER CHARGES	1,000
101 51910	BUILDING IMPROVEMENTS	110,000
101 51910		344,370
52100	ACCOUNTS AND BUDGETS	
101 52100	SUPERVISOR'DIRECTOR	93,270
101 52100	ACCOUNTANTS'BOOKKEEPERS	207,060
101 52100	PART-TIME PERSONNEL	16,000
101 52100	SOCIAL SECURITY	19,460
101 52100	PENSIONS	20,790
101 52100	EMPLOYEE AND DEPENDENT INSURAN	41,000
101 52100	EMPLOYER MEDICARE	4,560
101 52100	ACCOUNTING SERVICES	25,000
101 52100	COMMUNICATION (ACCT.& BUDG.)	1,500
101 52100	DATA PROCESSING SERVICES	29,000
101 52100	MAINTENANCE AGREEMENTS	5,000
101 52100	POSTAL CHARGES (ACCTG & BUDGT)	2,500
101 52100	TRAVEL	500
101 52100	REGISTRATION FEES	2,000
101 52100	DATA PROCESSING SUPPLIES	5,000
101 52100	DUPLICATING SUPPLIES (ACCOUNTS	1,000
101 52100	OFFICE SUPPLIES (ACCTG & BUDG)	2,500
101 52100	OTHER CHARGES	1,000

Account Level		2019-20
<u>Fnd</u>	<u>Acct</u> <u>Description</u>	<u>Budget</u>
101	GENERAL FUND	
52100	ACCOUNTS AND BUDGETS	
<hr/>		
101	52100	477,140
52200	PURCHASING	
<hr/>		
101	52200 SUPERVISOR'DIRECTOR	64,650
101	52200 PURCHASING PERSONNEL	76,090
101	52200 SOCIAL SECURITY	8,730
101	52200 PENSIONS	13,530
101	52200 EMPLOYEE AND DEPENDENT INSURAN	33,210
101	52200 EMPLOYER MEDICARE	2,050
101	52200 COMMUNICATION (PURCHASING)	1,400
101	52200 LGL.NOTICES	3,500
101	52200 MAINTENANCE AGREEMENTS	500
101	52200 POSTAL CHARGES (PURCHASING)	400
101	52200 TRAVEL	500
101	52200 DUPLICATING SUPPLIES (PURCHASI	400
101	52200 OFFICE SUPPLIES (PURCHASING)	1,500
101	52200 OTHER CHARGES	500
<hr/>		
101	52200	206,960
52300	PROPERTY ASSESSOR'S OFFICE	
<hr/>		
101	52300 COUNTY OFFICIAL	93,270
101	52300 DEPUTIES	78,970
101	52300 OTHER SALARIES AND WAGES	37,980
101	52300 SOCIAL SECURITY	13,040
101	52300 PENSIONS	20,210
101	52300 EMPLOYEE AND DEPENDENT INSURAN	32,940
101	52300 EMPLOYER MEDICARE	3,050
101	52300 COMMUNICATION (ASSESSOR)	1,000
101	52300 DATA PROCESSING SERVICES	35,000
101	52300 DUES AND MEMBERSHIPS	3,800
101	52300 LGL.NOTICES	400
101	52300 MAINTENANCE AGREEMENTS	5,610
101	52300 MAINTENANCE & REPAIR - VEHICLE	500
101	52300 POSTAL CHARGES (ASSESSOR)	1,000
101	52300 RENTALS	900
101	52300 TRAVEL (ASSESSOR)	2,000
101	52300 REGISTRATION FEES	500
101	52300 DATA PROCESSING SUPPLIES	1,000
101	52300 DUPLICATING SUPPLIES (ASSESSOR	500
101	52300 GASOLINE (ASSESSOR)	3,000
101	52300 OFFICE SUPPLIES (ASSESSOR)	2,500
101	52300 PERIODICALS (ASSESSOR)	500
101	52300 OTHER CHARGES	1,000
<hr/>		
101	52300	338,670

Account Level		2019-20
Fnd Acct	Description	Budget
101	GENERAL FUND	
52310	REAPPRAISAL PROGRAM	
101 52310	DEPUTIES	269,320
101 52310	OTHER SALARIES & WAGES	69,770
101 52310	SOCIAL SECURITY (REAPP)	21,030
101 52310	PENSIONS	32,590
101 52310	EMPLOYEE AND DEPENDENT INSURAN	89,200
101 52310	EMPLOYER MEDICARE (REAPP)	4,920
101 52310	OTHER FRINGE BENEFITS	1,200
101 52310	ACCOUNTING SERVICES(PERS.PROP)	40,000
101 52310	DATA PROCESSING SERVICES	12,500
101 52310	MAINTENANCE AGREEMENTS	800
101 52310	MAINTENANCE & REPAIR - VEHICLE	1,000
101 52310	POSTAL CHARGES (REAPPRAISAL)	5,000
101 52310	TRAVEL (REAPPRAISAL)	1,000
101 52310	DATA PROCESSING SUPPLIES	7,000
101 52310	DUPLICATING SUPPLIES (REAPPRAI	1,000
101 52310	GASOLINE (REAPPRAISAL)	5,000
101 52310	OFFICE SUPPLIES (REAPPRAISAL)	6,500
101 52310	VEHICLE AND EQUIPMENT INSURANC	2,560
101 52310		570,390
52400	COUNTY TRUSTEE'S OFFICE	
101 52400	COUNTY OFFICIAL	93,270
101 52400	DEPUTY(IES)	171,980
101 52400	SALARY SUPPLEMENTS	3,500
101 52400	TEMPORARY PERSONNEL	50,000
101 52400	SOCIAL SECURITY	19,770
101 52400	PENSIONS	25,830
101 52400	EMPLOYEE AND DEPENDENT INSURAN	60,920
101 52400	EMPLOYER MEDICARE	4,630
101 52400	ACCOUNTING SERVICES	4,000
101 52400	COMMUNICATION (TRUSTEE)	2,300
101 52400	DATA PROCESSING SERVICES	34,400
101 52400	DUES AND MEMBERSHIPS	1,500
101 52400	LGL.NOTICES	4,500
101 52400	MAINTENANCE AGREEMENTS	26,906
101 52400	POSTAL CHARGES (TRUSTEE)	5,000
101 52400	RENTALS (TRUSTEE)	32,425
101 52400	TRAVEL (TRUSTEE)	4,500
101 52400	DISPOSAL FEES	360
101 52400	DATA PROCESSING SUPPLIES	1,000
101 52400	DUPLICATING SUPPLIES (TRUSTEE)	1,000
101 52400	ELECTRICITY	2,000
101 52400	NATURAL GAS	800
101 52400	OFFICE SUPPLIES (TRUSTEE)	10,000
101 52400	OTHER CHARGES (TRUSTEE)	2,000
101 52400		562,591

Account Level		2019-20
<u>Fnd</u>	<u>Acct</u> <u>Description</u>	<u>Budget</u>
101	GENERAL FUND	
52500	COUNTY CLERK'S OFFICE	
101 52500	COUNTY OFFICIAL	93,270
101 52500	DEPUTY(IES)	530,090
101 52500	SOCIAL SECURITY	38,650
101 52500	PENSIONS	59,910
101 52500	EMPLOYEE AND DEPENDENT INSURAN	196,300
101 52500	EMPLOYER MEDICARE	9,040
101 52500	COMMUNICATION (CO. CLK.)	2,600
101 52500	DUES AND MEMBERSHIPS (CO CLK)	1,000
101 52500	MAINTENANCE AGREEMENTS	33,000
101 52500	POSTAL CHARGES (CO CLERK)	27,500
101 52500	PRINTING	500
101 52500	RENTALS (CO CLERK)	33,450
101 52500	TRAVEL (CO CLERK)	2,000
101 52500	DATA PROCESSING SUPPLIES	5,000
101 52500	DUPLICATING SUPPLIES	3,000
101 52500	ELECTRICITY	2,000
101 52500	NATURAL GAS	800
101 52500	OFFICE SUPPLIES (CO CLERK)	5,000
101 52500	OTHER SUPPLIES AND MATERIALS	500
101 52500	OTHER CHARGES	1,000
101 52500		<hr/> 1,044,610
53100	CIRCUIT COURT	
101 53100	COUNTY OFFICIAL	102,600
101 53100	DEPUTIES	1,192,100
101 53100	PART'TIME PERSONNEL	17,600
101 53100	OVERTIME PAY	9,000
101 53100	SOCIAL SECURITY	81,930
101 53100	PENSIONS	125,290
101 53100	EMPLOYEE AND DEPENDENT INSURAN	430,280
101 53100	EMPLOYER MEDICARE	19,160
101 53100	OTHER FRINGE BENEFITS	300
101 53100	COMMUNICATION	3,500
101 53100	DUES AND MEMBERSHIPS	1,200
101 53100	MAINTENANCE AGREEMENTS	71,500
101 53100	POSTAL CHARGES (CIRCUIT CRT)	20,000
101 53100	PRINTING	7,500
101 53100	RENTALS (CIRCUIT CRT)	7,200
101 53100	TRAVEL (CIRCUIT CRT)	3,000
101 53100	TUITION	120
101 53100	DATA PROCESSING SUPPLIES	15,000
101 53100	DUPLICATING SUPPLIES	5,000
101 53100	OFFICE SUPPLIES (CIRCUIT CRT)	15,000
101 53100	PERIODICALS (CIRCUIT CRT)	1,500
101 53100	OTHER CHARGES (CIRCUIT CRT)	1,500
101 53100		<hr/> 2,130,280

Account Level		2019-20
Fnd Acct	Description	Budget
101	GENERAL FUND	
53310	GENERAL SESSIONS JUDGE	
101 53310	JUDGE(S)	512,600
101 53310	CLERICAL PERSONNEL	38,370
101 53310	PART'TIME PERSONNEL	10,000
101 53310	SOCIAL SECURITY	34,790
101 53310	PENSIONS	52,890
101 53310	EMPLOYEE AND DEPENDENT INSURAN	52,000
101 53310	EMPLOYER MEDICARE	8,140
101 53310	OTHER FRINGE BENEFITS	230
101 53310	COMMUNICATION	300
101 53310	DUES AND MEMBERSHIPS	4,000
101 53310	LICENSES	1,000
101 53310	MAINTENANCE & REPAIR - OFF EQU	1,000
101 53310	TRAVEL	10,000
101 53310	REGISTRATION FEES	350
101 53310	DUPLICATING SUPPLIES (SESSION'	100
101 53310	OFFICE SUPPLIES	1,500
101 53310	PERIODICALS	2,000
101 53310	OTHER SUPPLIES AND MATERIALS	1,000
101 53310	HAZARDOUS WASTE CLEANUP	10,000
101 53310		<hr/> 740,270
53330	DRUG COURT	
101 53330	CONTRACTS WITH PRIVATE AGENCIE	15,000
101 53330		<hr/> 15,000
53400	CHANCERY COURT	
101 53400	COUNTY OFFICIAL	102,600
101 53400	DEPUTIES	366,120
101 53400	PART'TIME PERSONNEL	1,500
101 53400	SOCIAL SECURITY	29,220
101 53400	PENSIONS	45,050
101 53400	EMPLOYEE AND DEPENDENT INSURAN	120,210
101 53400	EMPLOYER MEDICARE	6,840
101 53400	OTHER FRINGE BENEFITS	200
101 53400	COMMUNICATION	1,000
101 53400	DUES & MEMBERSHIPS	1,500
101 53400	LEGAL NOTICES	40,000
101 53400	LICENSES	1,000
101 53400	MAINTENANCE AGREEMENTS	55,000
101 53400	MAINTENANCE & REPAIR - OFF EQU	100
101 53400	POSTAL CHARGES (CHANCERY)	5,000
101 53400	RENTALS (CHANCERY)	6,000
101 53400	TRAVEL (CHANCERY)	2,000
101 53400	REGISTRATION FEES	1,000
101 53400	DATA PROCESSING SUPPLIES	2,000
101 53400	DUPLICATING SUPPLIES (CHANCERY)	1,000
101 53400	OFFICE SUPPLIES (CHANCERY)	10,000
101 53400	PERIODICALS (CHANCERY)	3,000
101 53400	OTHER CHARGES (CHANCERY CRT)	750

Account Level		2019-20
Fnd Acct	Description	Budget
101	GENERAL FUND	
53400	CHANCERY COURT	
101 53400		801,090
53600	DISTRICT ATTORNEY GENERAL	
101 53600	CONTRACTS WITH GOVERNMENT AGEN	70,000
101 53600		70,000
53900	OTHER ADMIN OF JUSTICE	
101 53900	PART-TIME PERSONNEL	30,600
101 53900	JURY AND WITNESS EXPENSE	35,000
101 53900	OTHER PER DIEM & FEES	10,000
101 53900	SOCIAL SECURITY	1,900
101 53900	EMPLOYER MEDICARE	450
101 53900	EVALUATION AND TESTING	10,000
101 53900	LGL.NOTICES	125,000
101 53900	PRINTING	600
101 53900	OFFICE SUPPLIES (JUSTICE ADM)	500
101 53900	OTHER CHARGES (JUSTICE ADM)	400
101 53900		214,450
53920	COURTROOM SECURITY	
101 53920	DEPUTY(IES)	412,520
101 53920	SERGEANT(S)	51,500
101 53920	SOCIAL SECURITY	28,960
101 53920	PENSIONS	44,890
101 53920	EMPLOYEE AND DEPENDENT INSURAN	141,320
101 53920	EMPLOYER MEDICARE	6,780
101 53920		685,970
53930	VICTIM ASSISTANCE PROGRAMS	
101 53930	CONTRIBUTION TO JC	113,000
101 53930		113,000
54110	SHERIFF'S DEPARTMENT	
101 54110	COUNTY OFFICIAL	123,870
101 54110	DEPUTIES	2,894,400
101 54110	LIEUTENANT(S)	1,032,080
101 54110	SERGEANT(S)	341,370
101 54110	SALARY SUPPLEMENTS	75,000
101 54110	PART'TIME PERSONNEL	30,000
101 54110	OTHER SALARIES & WAGES	745,350
101 54110	SOCIAL SECURITY	326,040
101 54110	PENSIONS	500,880
101 54110	EMPLOYEE AND DEPENDENT INSURAN	1,438,400
101 54110	EMPLOYER MEDICARE	76,260
101 54110	OTHER FRINGE BENEFITS	3,500

Fnd	Acct	Account Level Description	2019-20 Budget
101		GENERAL FUND	
54110		SHERIFF'S DEPARTMENT	
101	54110	COMMUNICATION (SHERIFF DEPT)	135,000
101	54110	CONTRACTS WITH GOVERNMENT AGEN	1,000
101	54110	DATA PROCESSING SERVICES	1,800
101	54110	DUES AND MEMBERSHIPS	5,400
101	54110	LGL.NOTICES	1,000
101	54110	LICENSES	800
101	54110	MAINTENANCE AGREEMENTS	121,800
101	54110	MAINTENANCE & REPAIR - EQUIP	5,000
101	54110	MAINTENANCE & REPAIR - VEHICLE	20,000
101	54110	MEDICAL AND DENTAL SERVICES	5,000
101	54110	POSTAL CHARGES (SHERIFF)	5,000
101	54110	PRINTING	7,000
101	54110	RENTALS (SHERIFF)	46,700
101	54110	TRAVEL (SHERIFF)	15,000
101	54110	REGISTRATION FEES/TUITION	30,000
101	54110	VETERINARY SERVICES	6,000
101	54110	OTHER CONTRACTED SERVICES	20,000
101	54110	ANIMAL FOOD AND SUPPLIES	4,000
101	54110	DATA PROCESSING SUPPLIES	30,000
101	54110	DUPLICATING SUPPLIES (SHERIFF'	1,500
101	54110	FOOD SUPPLIES	1,000
101	54110	GARAGE SUPPLIES (SHERIFF)	12,000
101	54110	GASOLINE (SHERIFF)	235,000
101	54110	INSTR. SUPPLIES & MATERIALS	2,000
101	54110	LAW ENFORCEMENT SUPP (SHERIFF)	80,000
101	54110	LUBRICANTS (SHERIFF)	8,000
101	54110	OFFICE SUPPLIES (SHERIFF)	5,000
101	54110	PERIODICALS (SHERIFF)	4,400
101	54110	TIRES & TUBES (SHERIFF)	25,000
101	54110	UNIFORMS (SHERIFF)	98,500
101	54110	VEHICLE PARTS (SHERIFF)	51,000
101	54110	OTHER SUPP & MATERI (SHERIFF)	8,000
101	54110	BUILDING AND CONTENTS INSURANC	2,000
101	54110	LIABILITY INSURANCE	96,000
101	54110	VEHICLE AND EQUIPMENT INSURANC	65,000
101	54110	OTHER CHARGES (SHERIFF)	8,000
101	54110	MOTOR VEHICLES	430,400
101	54110		9,180,450
54210		JAIL	
101	54210	DEPUTIES	2,638,050
101	54210	LIEUTENANTS (DET. CTR.)	507,100
101	54210	SERGEANT(S) (DET. CTR.)	260,000
101	54210	PART'TIME PERSONNEL	55,700
101	54210	OTHER SALARIES & WAGES	616,140
101	54210	SOCIAL SECURITY	252,780
101	54210	PENSIONS	386,450
101	54210	EMPLOYEE AND DEPENDENT INSURAN	1,128,230
101	54210	EMPLOYER MEDICARE	59,120
101	54210	OTHER FRINGE BENEFITS	3,000
101	54210	COMMUNICATION(DETENTION CTR)	8,500
101	54210	CONTRACTS WITH PRIVATE AGENCIE	1,648,000

Fnd	Acct	Account Level Description	2019-20 Budget
101		GENERAL FUND	
54210		JAIL	
101	54210	DUES AND MEMBERSHIPS	500
101	54210	MAINTENANCE AGREEMENTS	236,800
101	54210	MAINTENANCE & REPAIR - BLDGS	52,000
101	54210	MAINTENANCE & REPAIR - EQUIP	9,200
101	54210	MEDICAL & DENTAL SERV (JAIL)	12,000
101	54210	PEST CONTROL (JAIL)	7,000
101	54210	POSTAL CHARGES (JAIL)	500
101	54210	PRINTING	4,000
101	54210	RENTALS (JAIL)	15,800
101	54210	TRANSPORTATION (PRISONERS)	7,000
101	54210	TRAVEL (JAIL)	8,000
101	54210	REGISTRATION FEES	5,000
101	54210	DISPOSAL FEES	10,100
101	54210	OTHER CONTRACTED SERVICES	4,500
101	54210	CUSTODIAL SUPPLIES (JAIL)	75,000
101	54210	DATA PROCESSING SUPPLIES	42,300
101	54210	DIESEL FUEL	500
101	54210	DUPLICATING SUPPLIES (JAIL)	5,600
101	54210	ELECTRICITY(DETENTION CTR)	325,000
101	54210	FOOD PREPARATION SUPP (JAIL)	15,000
101	54210	FOOD SUPPLIES (JAIL)	710,000
101	54210	LAW ENFORCEMENT SUPP (JAIL)	14,500
101	54210	NATURAL GAS(DETENTION CTR)	70,000
101	54210	OFFICE SUPPLIES (JAIL)	13,500
101	54210	PRISONERS CLOTHING	31,000
101	54210	UNIFORMS	30,000
101	54210	WATER AND SEWER(DETENTION CTR)	150,000
101	54210	CHEMICALS	2,400
101	54210	OTHER SUPP & MATERI (JAIL)	42,500
101	54210	BUILDING AND CONTENTS INSURANC	54,000
101	54210	OTHER CHARGES (JAIL)	8,500
101	54210		9,525,270
54240		JUVENILE SERVICES	
101	54240	SUPERVISOR'DIRECTOR	53,280
101	54240	YOUTH SERVICE OFFICER(S)	116,120
101	54240	PARAPROFESSIONALS	49,640
101	54240	SOCIAL SECURITY	13,590
101	54240	PENSIONS	21,050
101	54240	EMPLOYEE AND DEPENDENT INSURAN	42,500
101	54240	EMPLOYER MEDICARE	3,180
101	54240	OTHER FRINGE BENEFITS	200
101	54240	COMMUNICATION (JUVENILE SERV.)	2,000
101	54240	CONTRACTS WITH GOVT.AGENCIES	4,500
101	54240	CONTR.W'OTHER PUBLIC AGENCIES	168,000
101	54240	DATA PROCESSING SERVICES	3,750
101	54240	DUES AND MEMBERSHIPS	900
101	54240	MAINTENANCE AGREEMENTS	1,900
101	54240	POSTAL CHARGES	3,000
101	54240	RENTALS	1,300
101	54240	TRAVEL (JUVENILE)	6,000
101	54240	DUPLICATING SUPPLIES (JUVENILE)	350

Account Level		2019-20
Fnd Acct	Description	Budget
101	GENERAL FUND	
54240	JUVENILE SERVICES	
101 54240	GASOLINE	900
101 54240	OFFICE SUPPLIES (JUVENILE)	8,500
101 54240	PERIODICALS (JUVENILE)	200
101 54240	OTHER SUPP & MATERI (JUVENILE)	200
101 54240	OTHER CHARGES	300
101 54240		501,360
54250	WORK RELEASE PROGRAM	
101 54250	BD & COMMITTEE MEMBERS FEES	10,800
101 54250	SOCIAL SECURITY	710
101 54250	PENSIONS	300
101 54250	EMPLOYER MEDICARE	160
101 54250		11,970
54310	FIRE PREVENTION AND CONTROL	
101 54310	CONTRIBUTIONS	971,000
101 54310	OTHER CHARGES	21,000
101 54310		992,000
54410	CIVIL DEFENSE - E.M.A.	
101 54410	OTHER SALARIES & WAGES	112,550
101 54410	SOCIAL SECURITY	6,980
101 54410	PENSIONS	10,820
101 54410	EMPLOYEE AND DEPENDENT INSURAN	37,950
101 54410	EMPLOYER MEDICARE	1,640
101 54410	COMMUNICATION	8,450
101 54410	DUES AND MEMBERSHIPS	300
101 54410	LICENSES	150
101 54410	MAINTENANCE AGREEMENTS	1,500
101 54410	MAINTENANCE AND REPAIR SERVICE	1,010
101 54410	MAINTENANCE AND REPAIR SERVICE	500
101 54410	POSTAL CHARGES	100
101 54410	PRINTING, STATIONERY AND FORMS	1,000
101 54410	INTERNET CONNECTIVITY	2,600
101 54410	RENTALS	13,800
101 54410	TRAVEL	2,000
101 54410	TUITION	1,800
101 54410	CUSTODIAL SUPPLIES	300
101 54410	DATA PROCESSING SUPPLIES	3,000
101 54410	DIESEL FUEL	500
101 54410	GASOLINE	5,000
101 54410	OFFICE SUPPLIES	800
101 54410	SMALL TOOLS	14,000
101 54410	TIRES AND TUBES	1,000
101 54410	UNIFORMS	1,500
101 54410	VEHICLE PARTS	1,000
101 54410	BUILDING AND CONTENTS INSURANC	300
101 54410	LIABILITY INSURANCE	200

Account Level		2019-20
Fnd Acct	Description	Budget
101	GENERAL FUND	
54410	CIVIL DEFENSE - E.M.A.	
101 54410	INSURANCE-VEHICLE/EQUIP	500
101 54410		231,250
54420	RESCUE SQUAD & LIFE SAVING CRE	
101 54420	CONTRIBUTIONS	84,300
101 54420		84,300
54490	OTHER EMERGENCY MANAGEMENT	
101 54490	HOMELAND SECURITY GRANT 2018	128,000
101 54490		128,000
54610	COUNTY CORONER/MEDICAL EXAMINE	
101 54610	OTHER CHARGES(ETSU FORENSIC)	280,000
101 54610		280,000
54900	OTHER PUBLIC SAFETY	
101 54900	SUPERVISOR'DIRECTOR	6,450
101 54900	SOCIAL SECURITY	410
101 54900	PENSIONS	630
101 54900	EMPLOYER MEDICARE	100
101 54900	CONTRACTS WITH GOVERNMENT AGCY	9,600
101 54900	CONTRIBUTIONS(E911)	900,000
101 54900		917,190
55110	LOCAL HEALTH CENTER	
101 55110	MEDICAL PERSONNEL	212,950
101 55110	CLERICAL PERSONNEL	195,520
101 55110	CLERICAL PERSONNEL	161,100
101 55110	CUSTODIAL PERSONNEL	21,610
101 55110	PART'TIME PERSONNEL	32,800
101 55110	OTHER SALARIES AND WAGES	32,310
101 55110	OTHER SALARIES AND WAGES	589,500
101 55110	SOCIAL SECURITY	30,710
101 55110	SOCIAL SECURITY	46,540
101 55110	PENSIONS	44,440
101 55110	PENSIONS	63,810
101 55110	EMPLOYEE AND DEPENDENT INSURAN	130,000
101 55110	EMPLOYEE AND DEPENDENT INSURAN	206,680
101 55110	EMPLOYER MEDICARE	7,190
101 55110	EMPLOYER MEDICARE	10,890
101 55110	COMMUNICATION (HEALTH DEPT)	15,000
101 55110	CONTR.W'GOV.AG.(SUPPLE.PAY)	17,400
101 55110	DUES AND MEMBERSHIPS	380
101 55110	MAINTENANCE AGREEMENTS	31,200

Account Level		2019-20
Fnd Acct	Description	Budget
101	GENERAL FUND	
55110	LOCAL HEALTH CENTER	
101 55110	MAINTENANCE & REPAIR - BLDGS	15,000
101 55110	MAINTENANCE & REPAIR - EQUIP	8,000
101 55110	MAINTENANCE AND REPAIR OFF EQP	4,000
101 55110	PEST CONTROL (HEALTH DEPT)	500
101 55110	POSTAL CHARGES (HEALTH DEPT)	3,000
101 55110	PRINTING	2,000
101 55110	RENTALS (HEALTH DEPT)	15,000
101 55110	TRAVEL (HEALTH DEPT)	3,200
101 55110	TRAVEL (HEALTH DEPT)	15,000
101 55110	TUITION (HEALTH DEPT)	200
101 55110	OTHER CONTRACTED SERVICES	20,000
101 55110	CUSTODIAL SUPP (HEALTH DEPT)	13,000
101 55110	DRUGS & MEDICAL SUPP (HEALTH)	80,000
101 55110	ELECTRICITY (HEALTH DEPT)	55,000
101 55110	NATURAL GAS	3,500
101 55110	OFFICE SUPPLIES (HEALTH DEPT)	25,000
101 55110	WATER & SEWER (HEALTH DEPT)	9,500
101 55110	OTHER SUPP & MATERI (HEALTH D)	10,000
101 55110	BUILDING AND CONTENTS INSURANC	8,500
101 55110	LIABILITY INSURANCE	1,600
101 55110	LIABILITY INSURANCE	7,600
101 55110	WORKMEN'S COMPENSATION INSURAN	3,200
101 55110	OTHER CHARGES (HEALTH DEPT)	15,000
101 55110		<u>2,167,830</u>
55120	RABIES AND ANIMAL CONTROL	
101 55120	CONTRIBUTIONS	200,000
101 55120		<u>200,000</u>
55130	AMBULANCE/EMERGENCY MEDICAL SE	
101 55130	CONTRIBUTIONS	1,777,400
101 55130		<u>1,777,400</u>
55170	ALCOHOL AND DRUG PROGRAM	
101 55170	INVESTIGATOR(S)	5,000
101 55170	SOCIAL SECURITY	320
101 55170	PENSIONS	500
101 55170	EMPLOYER MEDICARE	80
101 55170		<u>5,900</u>
55310	REGIONAL MENTAL HEALTH CENTER	
101 55310	CONTRIBUTIONS	17,000
101 55310		<u>17,000</u>

Account Level		2019-20
Fnd Acct	Description	Budget
101	GENERAL FUND	
55510	GENERAL WELFARE ASSISTANCE	
101 55510	CONTRIBUTIONS	34,000
101 55510	PAUPER BURIALS	25,000
101 55510		59,000
55520	AID TO DEPENDENT CHILDREN	
101 55520	CONTRIBUTIONS	16,000
101 55520		16,000
55720	SANITATION EDUCATION/INFORMATI	
101 55720	OTHER SALARIES & WAGES	21,580
101 55720	SOCIAL SECURITY	1,340
101 55720	PENSIONS	2,080
101 55720	EMPLOYEE AND DEPENDENT INSURAN	10,180
101 55720	EMPLOYER MEDICARE	320
101 55720	OTHER CONTRACTED SERVICES	28,000
101 55720	OTHER SUPPLIES & MATERIALS	9,300
101 55720		72,800
56100	ADULT ACTIVITIES	
101 56100	CONTRIBUTIONS	119,980
101 56100		119,980
56500	LIBRARIES	
101 56500	ASSISTANT(S)	70,860
101 56500	SUPERVISOR/DIRECTOR	57,280
101 56500	DEPUTY(IES)	144,100
101 56500	CUSTODIAL PERSONNEL	15,200
101 56500	PART'TIME PERSONNEL	113,425
101 56500	SOCIAL SECURITY	24,860
101 56500	PENSIONS	27,630
101 56500	EMPLOYEE AND DEPENDENT INSURAN	77,600
101 56500	EMPLOYER MEDICARE	5,820
101 56500	COMMUNICATION	3,900
101 56500	CONTRACTS WITH PRIVATE AGENCIE	14,700
101 56500	JC/WASH COUNTY PUBLIC LIBRARY	128,500
101 56500	DATA PROCESSING SERVICES	1,500
101 56500	MAINTENANCE AGREEMENTS	16,225
101 56500	MAINTENANCE & REPAIR - BLDGS	6,000
101 56500	PEST CONTROL	700
101 56500	POSTAL CHARGES	500
101 56500	RENTALS	2,500
101 56500	TRAVEL	400
101 56500	TUITION	100
101 56500	CUSTODIAL SUPPLIES	2,800
101 56500	DATA PROCESSING SUPPLIES	4,100
101 56500	ELECTRICITY	18,000

Account Level		2019-20
Fnd Acct	Description	Budget
101	GENERAL FUND	
56500	LIBRARIES	
101 56500	LIBRARY BOOKS	52,100
101 56500	NATURAL GAS	1,300
101 56500	OFFICE SUPPLIES	4,500
101 56500	PERIODICALS	4,200
101 56500	WATER AND SEWER	2,000
101 56500	OTHER SUPPLIES AND MATERIALS	5,000
101 56500	BUILDING AND CONTENTS INSURANC	2,300
101 56500	LIABILITY INSURANCE	2,000
101 56500	WORKMAN'S COMPENSATION INSURAN	800
101 56500	OTHER CHARGES	500
101 56500	DATA PROCESSING EQUIPMENT	15,300
101 56500		826,700
56900	OTHER SOCIAL, CULTURAL & RECRE	
101 56900	CONTRIBUTIONS	102,000
101 56900		102,000
57100	AGRICULTURAL EXTENSION SERVICE	
101 57100	CLERICAL	22,890
101 57100	SOCIAL SECURITY	1,420
101 57100	PENSIONS	2,200
101 57100	EMPLOYEE AND DEPENDENT INSURAN	18,960
101 57100	EMPLOYER MEDICARE	340
101 57100	COMMUNICATION	5,100
101 57100	CONTRACTS WITH GOVERNMENT AGEN	291,816
101 57100	DUES AND MEMBERSHIPS	600
101 57100	MAINTENANCE AGREEMENTS	2,700
101 57100	MAINTENANCE & REPAIR - BLDGS	2,000
101 57100	PEST CONTROL	600
101 57100	RENTALS	5,500
101 57100	TRAVEL	10,000
101 57100	TUITION	400
101 57100	CUSTODIAL SUPPLIES	600
101 57100	DATA PROCESSING SUPPLIES	4,000
101 57100	ELECTRICITY	3,600
101 57100	NATURAL GAS	1,100
101 57100	OFFICE SUPPLIES	2,500
101 57100	WATER & SEWER	600
101 57100	OTHER SUPP & MATERIALS	3,000
101 57100	BUILDING AND CONTENTS INSURANC	500
101 57100	WORKMAN'S COMPENSATION INSURAN	800
101 57100	OTHER CHARGES	2,500
101 57100		383,726
57300	FOREST SERVICE	
101 57300	FOREST RESOURCE SERVICES	1,500
101 57300		1,500

Account Level		2019-20
Fnd Acct	Description	Budget
101	GENERAL FUND	
57500	SOIL CONSERVATION	
101 57500	OTHER SALARIES & WAGES	61,170
101 57500	SOCIAL SECURITY	3,800
101 57500	PENSIONS	5,880
101 57500	EMPLOYEE AND DEPENDENT INSURAN	19,980
101 57500	EMPLOYER MEDICARE	890
101 57500	CONTRIBUTIONS	19,350
101 57500		111,070
57800	STORM WATER MANAGEMENT	
101 57800	CONSULTANTS (STORM WATER MGT)	34,000
101 57800	LICENSES (STORM WATER MGT)	3,500
101 57800		37,500
57900	OTHER AGRICULTURE & NATURAL RE	
101 57900	OTHER AGRICULTURE CHARGES	2,500
101 57900		2,500
58110	TOURISM	
101 58110	CONTRIBUTIONS	7,000
101 58110		7,000
58190	OTHER ECONOMIC AND COMMUNITY D	
101 58190	CONTRACTS WITH GOVERNMENT AGEN	475,000
101 58190	ECONOMIC DEVELOPMENT CONTRIBUT	182,850
101 58190	OTHER CONTRACTED SERVICES	25,000
101 58190	WORK KEYS TESTING	23,000
101 58190		705,850
58220	AIRPORT	
101 58220	TCAA DEBT SERVICE COMMITMENT	559,493
101 58220	FOREIGN TRADE ZONE CONTR	17,600
101 58220		577,093
58300	VETERANS' SERVICES	
101 58300	ADVERTISING	400
101 58300	COMMUNICATION	700
101 58300	VSO DUES	500
101 58300	POSTAL CHARGES	300
101 58300	TRAVEL	2,000
101 58300	OTHER CONTRACTED SERVICES	45,500
101 58300	OFFICE SUPPLIES	1,500
101 58300	OTHER CHARGES	10,000

Account Level		2019-20
<u>Fnd</u>	<u>Acct</u> <u>Description</u>	<u>Budget</u>
101	GENERAL FUND	
58300	VETERANS' SERVICES	

101 58300		60,900
58500	CONTRIBUTIONS TO OTHER AGENCIE	
101 58500	CONTRIBUTIONS	61,510

101 58500		61,510
58600	EMPLOYEE BENEFITS	
101 58600	HANDLING CHARGES & ADMINISTRAT	5,000
101 58600	LIFE INSURANCE	25,000
101 58600	OTHER FRINGE BENEFITS	15,000

101 58600		45,000
101 -----		42,284,580
		=====

Number of Accounts: 704

***** End of report *****

EXHIBIT B - SOLID WASTE/SANITATION
FUND (116)

Account Level		2019-20
Fnd Acct	Description	Budget
116	SOLID WASTE/SANITATION	
55732	CONVENIENCE CENTERS	
116 55732	SUPERVISOR'DIRECTOR	54,370
116 55732	FOREMEN	38,150
116 55732	TRUCK DRIVERS	109,360
116 55732	ATTENDANTS	210,170
116 55732	PART'TIME PERSONNEL	81,000
116 55732	SOCIAL SECURITY	30,570
116 55732	PENSIONS	39,600
116 55732	EMPLOYEE AND DEPENDENT INSURAN	195,380
116 55732	LIFE INSURANCE	500
116 55732	EMPLOYER MEDICARE	7,150
116 55732	COMMUNICATION	3,280
116 55732	DUES AND MEMBERSHIPS	100
116 55732	OPERATING LEASE PAYMENTS	21,800
116 55732	MAINTENANCE & REPAIR - BLDGS	4,500
116 55732	MAINTENANCE & REPAIR - EQUIP	36,000
116 55732	MAINTENANCE & REPAIR - VEHICLE	36,000
116 55732	INTERNET CONNECTIVITY	3,270
116 55732	RENTALS	6,200
116 55732	TOWING SERVICES	750
116 55732	TRAVEL	1,000
116 55732	DISPOSAL FEES	325,000
116 55732	OTHER CONTRACTED SERVICES	500
116 55732	CUSTODIAL SUPPLIES	800
116 55732	DIESEL FUEL	55,000
116 55732	ELECTRICITY	12,000
116 55732	EQUIPMENT AND MACHINERY PARTS	4,000
116 55732	GASOLINE	10,000
116 55732	INSTRUCTIONAL SUPPLIES & MATER	1,000
116 55732	LUBRICANTS	2,000
116 55732	OFFICE SUPPLIES	500
116 55732	PROPANE GAS	800
116 55732	TIRES AND TUBES	20,000
116 55732	VEHICLE PARTS	4,000
116 55732	WATER AND SEWER	1,700
116 55732	OTHER SUPPLIES & MATERIALS	6,200
116 55732	BUILDING AND CONTENTS INSURANC	270
116 55732	LIABILITY INSURANCE	3,000
116 55732	TRUSTEE'S COMMISSION	17,000
116 55732	VEHICLE AND EQUIPMENT INSURANC	5,000
116 55732	WORKMAN'S COMPENSATION INS	16,000
116 55732	TRANSFERS TO OTHER FUNDS	32,000
116 55732	OTHER CHARGES	3,250
116 55732	SOLID WASTE EQUIPMENT	32,000
116 55732		1,431,170
55759	OTHER WASTE DISPOSAL	
116 55759	FOREMEN	40,700
116 55759	ATTENDANTS	22,590
116 55759	PART'TIME PERSONNEL	20,000
116 55759	SOCIAL SECURITY	5,170
116 55759	PENSIONS	6,090
116 55759	EMPLOYEE AND DEPENDENT INSURAN	14,260

Account Level		2019-20	
<u>Fnd</u>	<u>Acct</u>	<u>Description</u>	<u>Budget</u>
116		SOLID WASTE/SANITATION	
55759		OTHER WASTE DISPOSAL	
116	55759	UNEMPLOYMENT COMPENSATION	200
116	55759	EMPLOYER MEDICARE	1,210
116	55759	COMMUNICATION	1,800
116	55759	CONTRACTS WITH PRIVATE AGENCIE	70,000
116	55759	MAINTENANCE & REPAIR - BLDGS	400
116	55759	MAINTENANCE & REPAIR - EQUIP	500
116	55759	TRAVEL	600
116	55759	REGISTRATION FEES	375
116	55759	PERMITS	300
116	55759	ELECTRICITY	1,200
116	55759	OFFICE SUPPLIES	1,000
116	55759	WATER AND SEWER	350
116	55759	OTHER SUPPLIES AND MATERIALS	500
116	55759	WORKMAN'S COMPENSATION INSURAN	5,500
116	55759		192,745
116	-----		1,623,915
			=====

Number of Accounts: 63

***** End of report *****

EXHIBIT C - DRUG FUND (122)

Account Level		2019-20
<u>Fnd</u>	<u>Acct</u> <u>Description</u>	<u>Budget</u>
122	DRUG FUND	
54150	DRUG ENFORCEMENT	
122 54150	CONTRIBUTIONS	1,000
122 54150	CONFIDENTIAL DRUG ENFORC PMT	5,000
122 54150	TRAVEL	1,000
122 54150	REGISTRATION FEES	500
122 54150	LAW ENFORCEMENT SUPPLIES	5,000
122 54150	OTHER SUPPLIES AND MATERIALS	2,500
122 54150	TRUSTEE'S COMMISSION	600
122 54150	OTHER CHARGES	12,500
122 54150		<hr/> 28,100
122 -----		28,100
		=====

Number of Accounts: 8

***** End of report *****

EXHIBIT D - HIGHWAY FUND (131)

Account Level		2019-20
Fnd Acct	Description	Budget
131	HIGHWAY FUND	
61000	ADMINISTRATION	
131 61000	COUNTY OFFICIAL	112,863
131 61000	ASSISTANT	79,270
131 61000	COMPUTER PROGRAMMER(S)	42,730
131 61000	SECRETARY	93,730
131 61000	OTHER SALARIES & WAGES	16,250
131 61000	SOCIAL SECURITY	21,380
131 61000	HANDLING CHARGES & ADMINISTRAT	1,000
131 61000	PENSIONS	33,140
131 61000	EMPLOYEE AND DEPENDENT INSURAN	62,330
131 61000	LIFE INSURANCE	12,700
131 61000	UNEMPLOYMENT COMPENSATION	1,500
131 61000	EMPLOYER MEDICARE	5,000
131 61000	OTHER FRINGE BENEFITS	600
131 61000	COMMUNICATION	12,000
131 61000	DUES AND MEMBERSHIPS	5,300
131 61000	FREIGHT EXPENSES	300
131 61000	LEGAL NOTICES, RECORDING AND C	150
131 61000	LICENSES	300
131 61000	MAINTENANCE AGREEMENTS	14,500
131 61000	MAINTENANCE & REPAIR - BLDGS	4,000
131 61000	MAINTENANCE & REPAIR - OFF EQU	200
131 61000	PEST CONTROL	700
131 61000	POSTAL CHARGES	150
131 61000	PRINTING	1,500
131 61000	RENTALS	300
131 61000	TRAVEL	5,000
131 61000	REGISTRATION FEES	3,000
131 61000	OTHER CONTRACTED SERVICES	25,000
131 61000	CUSTODIAL SUPPLIES	1,000
131 61000	DATA PROCESSING SUPPLIES	5,000
131 61000	ELECTRICITY	5,500
131 61000	GENERAL CONSTRUCTION MATERIALS	500
131 61000	NATURAL GAS	3,500
131 61000	OFFICE SUPPLIES	3,500
131 61000	WATER AND SEWER	2,000
131 61000	OTH.SUPPLIES & MAT(SAFETY EQP)	3,000
131 61000	BUILDING AND CONTENTS INSURANC	9,850
131 61000	LIABILITY INSURANCE	10,250
131 61000	TRUSTEE'S COMMISSION	121,000
131 61000	VEHICLE AND EQUIPMENT INSURANC	35,170
131 61000	WORKMAN'S COMPENSATION INSURA	117,000
131 61000	OTHER CHARGES	7,600
131 61000		879,763
62000	HIGHWAY AND BRIDGE MAINTENANCE	
131 62000	SUPERVISOR'DIRECTOR	69,790
131 62000	FOREMAN	207,420
131 62000	EQUIPMENT OPERATORS ' HEAVY	439,730
131 62000	EQUIPMENT OPERATORS ' LIGHT	238,140
131 62000	TRUCK DRIVERS	358,430
131 62000	LABORERS	314,110
131 62000	PART'TIME PERSONNEL	3,900

Account Level		2019-20
Fnd Acct	Description	Budget
131	HIGHWAY FUND	
62000	HIGHWAY AND BRIDGE MAINTENANCE	
131 62000	OVERTIME PAY	4,000
131 62000	SOCIAL SECURITY	100,470
131 62000	PENSIONS	155,350
131 62000	EMPLOYEE AND DEPENDENT INSURAN	422,990
131 62000	EMPLOYER MEDICARE	23,500
131 62000	COMMUNICATION	9,700
131 62000	CONTRACTS WITH PRIVATE AGENCIE	2,000
131 62000	ENGINEERING SERVICES	15,000
131 62000	FREIGHT EXPENSES	1,000
131 62000	MAINTENANCE AND REPAIR BLDG	1,500
131 62000	MAINTENANCE & REPAIR - EQUIP	2,400
131 62000	RENTALS	3,000
131 62000	DISPOSAL FEES	1,000
131 62000	PERMITS	4,000
131 62000	OTHER CONTRACTED SERVICES	29,000
131 62000	CONCRETE	15,000
131 62000	CRUSHED STONE	83,000
131 62000	DIESEL FUEL	110,000
131 62000	ELECTRICITY	13,000
131 62000	EQUIPMENT PARTS'LIGHT	1,200
131 62000	FERTILIZER	2,000
131 62000	GASOLINE	80,000
131 62000	GENERAL CONSTRUCTION MATERIALS	3,500
131 62000	ICE	400
131 62000	PIPE ' METAL	21,500
131 62000	SALT	80,000
131 62000	SMALL TOOLS	3,000
131 62000	UNIFORMS	12,000
131 62000	WATER AND SEWER	1,700
131 62000	FENCING	1,500
131 62000	OTHER SUPPLIES AND MATERIALS	80,000
131 62000	OTHER CHARGES	24,000
131 62000		2,938,230
63100	OPERATION AND MAINTENANCE OF E	
131 63100	MATERIALS SUPERVISOR	46,510
131 63100	FOREMAN	155,570
131 63100	MECHANICS	158,310
131 63100	OVERTIME PAY	3,000
131 63100	SOCIAL SECURITY	22,540
131 63100	PENSIONS	34,930
131 63100	EMPLOYEE AND DEPENDENT INSURAN	89,160
131 63100	EMPLOYER MEDICARE	5,270
131 63100	COMMUNICATION	4,600
131 63100	EVALUATION AND TESTING	1,000
131 63100	FREIGHT EXPENSES	9,000
131 63100	MAINTENANCE & REPAIR - BLDGS	10,000
131 63100	MAINTENANCE & REPAIR - EQUIP	19,000
131 63100	MAINTENANCE & REPAIR - VEHICLE	6,000
131 63100	RENTALS	5,000
131 63100	TOW' IN SERVICES	2,000
131 63100	OTHER CONTRACTED SERVICES	4,100

Account Level		2019-20
Fnd Acct	Description	Budget
131	HIGHWAY FUND	
63100	OPERATION AND MAINTENANCE OF E	
131 63100	CUSTODIAL SUPPLIES	3,000
131 63100	ELECTRICITY	11,000
131 63100	EQUIPMENT PARTS ' HEAVY	105,000
131 63100	EQUIPMENT PARTS ' LIGHT	105,000
131 63100	EQUIPMENT AND MACHINERY PARTS	3,000
131 63100	GARAGE SUPPLIES	13,500
131 63100	GENERAL CONSTRUCTION MATERIALS	500
131 63100	LUBRICANTS	25,000
131 63100	OFFICE SUPPLIES (GARAGE)	1,200
131 63100	PIPE - METAL	3,000
131 63100	PROPANE GAS	12,000
131 63100	SMALL TOOLS	4,500
131 63100	TIRES AND TUBES	40,000
131 63100	VEHICLE PARTS	3,000
131 63100	OTHER SUPPLIES AND MATERIALS	22,000
131 63100	OTHER CHARGES	500
131 63100		928,190
63500	ASPHALT PLANT OPERATIONS	
131 63500	FOREMAN	98,230
131 63500	EQUIPMENT OPERATORS	270,410
131 63500	TRUCK DRIVERS	511,930
131 63500	LABORERS	240,947
131 63500	OVERTIME PAY	2,000
131 63500	OTHER SALARIES & WAGES	5,210
131 63500	SOCIAL SECURITY	69,990
131 63500	PENSIONS	108,480
131 63500	EMPLOYEE AND DEPENDENT INSURAN	398,420
131 63500	EMPLOYER MEDICARE	16,370
131 63500	COMMUNICATION	4,000
131 63500	FREIGHT EXPENSES	30,000
131 63500	MAINTENANCE & REPAIR - EQUIP	5,000
131 63500	RENTALS	1,000
131 63500	OTHER CONTRACTED SERVICES(STAT	54,000
131 63500	ASPHALT ' HOT MIX	800,000
131 63500	ASPHALT ' LIQUID	85,000
131 63500	CRUSHED STONE	300,000
131 63500	DIESEL FUEL	200,000
131 63500	ELECTRICITY	55,000
131 63500	EQUIPMENT AND MACHINERY PARTS	18,000
131 63500	FUEL OIL	60,000
131 63500	GENERAL CONSTRUCTION MATERIALS	1,000
131 63500	LUBRICANTS	4,000
131 63500	NATURAL GAS	1,700
131 63500	SAND	66,000
131 63500	WATER AND SEWER	1,300
131 63500	OTHER SUPPLIES AND MATERIALS	9,000
131 63500		3,416,987

Account Level		2019-20
Fnd Acct	Description	Budget
131	HIGHWAY FUND	
63600	TRAFFIC CONTROL	
131 63600	MATERIALS SUPERVISOR	42,540
131 63600	LABORERS	33,460
131 63600	OVERTIME PAY	1,000
131 63600	SOCIAL SECURITY	4,780
131 63600	PENSIONS	7,520
131 63600	EMPLOYEE AND DEPENDENT INSURAN	18,960
131 63600	EMPLOYER MEDICARE	1,120
131 63600	FREIGHT EXPENSES	700
131 63600	ROAD SIGNS	15,000
131 63600	SMALL TOOLS	500
131 63600	CHEMICALS	3,000
131 63600	OTHER SUPPLIES AND MATERIALS	1,000
131 63600	OTHER CHARGES	1,000
131 63600		130,580
68000	CAPITAL OUTLAY	
131 68000	BRIDGE CONSTRUCTION	1,244,500
131 68000	BUILDING CONSTRUCTION	25,000
131 68000	HIGHWAY EQUIPMENT	320,000
131 68000	MOTOR VEHICLES	50,000
131 68000	RIGHT'OF'WAY	5,000
131 68000	OTHER EQUIPMENT	10,000
131 68000		1,654,500
131 ----		9,948,250
		=====

Number of Accounts: 161

***** End of report *****

EXHIBIT E - DEBT SERVICE FUND (151)

Account Level		2019-20
Fnd Acct	Description	Budget
151	GENERAL DEBT SERVICE FUND	
82110	GENERAL GOVERNMENT - PRINCIPAL	
151 82110	PRINCIPAL ON BONDS	1,205,000
151 82110	PRINCIPAL ON NOTES	125,000
151 82110		<hr/> 1,330,000
82120	HIGHWAYS AND STREETS - PRINCIP	
151 82120	PRINCIPAL ON NOTES	244,780
151 82120		<hr/> 244,780
82130	EDUCATION - PRINCIPAL	
151 82130	PRINCIPAL ON BONDS	5,875,000
151 82130	PRINCIPAL ON NOTES	80,230
151 82130		<hr/> 5,955,230
82210	GENERAL GOVERNMENT - INTEREST	
151 82210	INTEREST ON BONDS	1,161,420
151 82210	INTEREST ON NOTES	14,500
151 82210		<hr/> 1,175,920
82220	HIGHWAYS AND STREETS - INTERE	
151 82220	INTEREST ON NOTES	37,530
151 82220		<hr/> 37,530
82230	EDUCATION - INTEREST	
151 82230	INTEREST ON BONDS	4,468,290
151 82230	INTEREST ON NOTES	14,110
151 82230		<hr/> 4,482,400
82310	GENERAL GOVERNMENT - OTHER DS	
151 82310	TRUSTEE'S COMMISSION	270,000
151 82310	OTHER DEBT SERVICE	9,540
151 82310		<hr/> 279,540
99100	TRANSFERS OUT	
151 99100	TRANSFERS TO OTHER FUNDS	900,000
151 99100		<hr/> 900,000
151 -----		14,405,400
		=====

EXHIBIT F - RURAL DEBT SERVICE FUND (152)

Account Level		2019-20
<u>Fnd Acct</u>	<u>Description</u>	<u>Budget</u>
152	RURAL DEBT SERVICE	
82130	EDUCATION - PRINCIPAL	
152 82130	PRINCIPAL ON BONDS	215,000
152 82130		215,000
82230	EDUCATION - INTEREST	
152 82230	INTEREST ON BONDS	44,530
152 82230		44,530
152 -----		259,530
		=====

Number of Accounts: 2

***** End of report *****

EXHIBIT G - GENERAL PURPOSE SCHOOL FUND
(141)

Washington County Board of Education
General Purpose School Fund Budget (141)

2019-2020

Regular Instruction - 71100

71100116	Teachers (approx. 449)	22,239,311
71100117	Career Ladder Program	107,865
71100127	Career Ladder Extended Contracts	-
71100128	Homebound Teachers	15,300
71100163	Educational Assistants (approx. 102)	1,300,459
71100188	Bonus	-
71100195	Certified Substitute Teachers	170,000
71100198	Non-Certified Substitute Teachers	262,000
71100201	Social Security	1,443,886
71100204	State Retirement	2,502,105
71100206	Life Insurance	15,000
71100207	Medical Insurance	4,820,827
71100210	Unemployment Compensation	32,000
71100212	Employer Medicare	349,377
71100299	Other Fringe Benefits	80,000
71100336	Maintenance & Repair Services	-
71100399	Other Contracted Services - University School	3,900,000
71100429	Instructional Supplies & Materials	200,000
71100449	Textbooks	147,894
71100499	Other Supplies & Materials	346,137
71100499	Other Sullpies & Materials (Science Classes)	24,000
71100599	Other Charges	-
	Total Regular Instruction	37,956,161

Special Education Program - 71200

71200116	Special Education Teachers (approx. 51)	2,431,241
71200117	Career Ladder Program	12,000
71200127	Career Ladder Extended Contracts	-
71200128	Homebound Teachers	20,400
71200163	Educational Assistants (20)	340,112
71200171	Speech Pathologist (4)	206,205
71200188	Bonus	-
71200189	Other Salaries (Job Coaches) (10)	168,049
71200195	Certified Substitute Teachers	10,000
71200198	Non-Certified Substitute Teachers	40,000
71200201	Social Security	200,136
71200204	State Retirement	332,639
71200206	Life Insurance	1,734
71200207	Medical Insurance	497,716
71200212	Employer Medicare	46,806

Washington County Board of Education
General Purpose School Fund Budget (141)

2019-2020

71200299	Other Fringe Benefits	1,076
71200399	Other Contracted Services	6,000
71200429	Instructional Supplies & Materials	22,400
71200599	Other Charges	6,140
	Total Special Education	4,342,655

Vocational Education Program - 71300

71300116	Vocational Teachers (approx. 32)	1,634,166
71300117	Career Ladder Program	2,000
71300127	Career Ladder Extended Contracts	-
71300163	Educational Assistants (2)	12,523
71300188	Bonus	-
71300195	Certified Substitute Teachers	10,000
71300198	Non-Certified Substitute Teachers	15,000
71300201	Social Security	103,769
71300204	State Retirement	175,128
71300206	Life Insurance	870
71300207	Medical Insurance	229,967
71300212	Employer Medicare	24,268
71300299	Other Fringe Benefits	503
71300429	Instructional Supplies & Materials	82,530
71300730	Vocational Instruction Equipment	16,000
	Total Vocational Education	2,306,724

Adult Education Program - 71600

71600116	Teachers	6,763
71600201	Social Security	419
71600204	State Retirement	719
71600212	Employer Medicare	98
71600429	Instructional Supplies & Materials	4,500
	Total Adult Education	12,499

Support Services - 72000

Attendance Program - 72110

72110105	Supervisor / Director (1)	73,683
72110117	Career Ladder Program	1,000
72110162	Clerical Personnel (1)	24,128
72110188	Bonus	-
72110201	Social Security	6,126
72110204	State Retirement	10,257
72110206	Life Insurance	44

Washington County Board of Education
General Purpose School Fund Budget (141)

	<u>2019-2020</u>
72110207 Medical Insurance	16,090
72110212 Employer Medicare	1,433
72110299 Other Fringe Benefits	17
72110355 Travel	6,000
72110499 Other Supplies & Materials	1,500
72110499 Other Supplies & Materials	-
Total Attendance Program	140,279
 Health Services - 72120	
72120131 School Nurses (approx. 4.5)	204,856
72120188 Bonus	-
72120189 Other Salaries & Wages (approx. 15 LPN'S)	329,563
72120201 Social Security	33,134
72120204 State Retirement	19,687
72120206 Life Insurance	362
72120207 Medical Insurance	124,229
72120212 Employer Medicare	7,749
72120299 Other Fringe Benefits	81
72120355 Travel	10,000
72120399 Other Contracted Services	5,000
72120499 Other Materials & Supplies	13,000
72120599 Other Charges	5,000
Total Health Services	752,660
 Other Student Support - 72130	
72130117 Career Ladder Program	3,000
72130123 Guidance Personnel (approx. 18)	960,318
72130188 Bonus	-
72130201 Social Security	59,726
72130204 State Retirement	92,575
72130206 Life Insurance	486
72130207 Medical Insurance	157,457
72130212 Employer Medicare	13,968
72130299 Other Fringe Benefits	292
72130310 Contracts with Other Public Agencies	90,000
72130322 Evaluation & Testing	70,000
72130499 Other Supplies & Materials	7,200
Total Other Student Support	1,455,021
 Support Regular Instruction - 72210	
72210105 Supervisor / Director (4)	351,986

Washington County Board of Education
General Purpose School Fund Budget (141)

2019-2020

72210117	Career Ladder Program	12,000
72210129	Librarians (15)	805,657
72210138	Technology	-
72210162	Clerical Personnel (11)	160,023
72210188	Bonus	-
72210189	Other Personnel (0)	-
72210201	Social Security	82,439
72210204	State Retirement	139,711
72210206	Life Insurance	700
72210207	Medical Insurance	165,470
72210212	Employer Medicare	19,280
72210299	Other Fringe Benefits	221
72210336	Instructional Equipment & Repair	25,000
72210355	Travel	43,000
72210432	Library Books / Media	100,000
72210499	Other Supplies & Materials	10,000
72210524	In-Service / Staff Development	185,000
	Total Support Regular Instruction	2,100,488

Support Special Education - 72220

72220105	Supervisor / Director (3)	175,033
72220117	Career Ladder Program	4,000
72220124	Psychological Personnel (1)	53,738
72220127	Career Ladder Extended Contracts	-
72220135	Assessment Personnel (3)	155,702
72220161	Special Education Secretary	36,599
72220162	Clerical Personnel (1)	36,292
72220171	Speech Pathologist (4)	206,502
72220188	Bonus	-
72220189	Other Personnel (1)	48,139
72220201	Social Security	44,392
72220204	State Retirement	74,877
72220206	Life Insurance	303
72220207	Medical Insurance	80,374
72220212	Employer Medicare	10,382
72220299	Other Fringe Benefits	170
72220336	Maintenance & Repair of Equipment	500
72220355	Travel	32,592
72220399	Other Contracted Service	68,000
72220499	Other Supplies & Materials	8,500
72220524	In-Service / Staff Development	4,500

Washington County Board of Education
General Purpose School Fund Budget (141)

2019-2020

	Total Support Special Education	1,040,594
	Support Vocational Education - 72230	
72230105	Supervisor / Director	30,600
72230117	Career Ladder Program	3,000
72230127	Career Ladder Extended Contracts	-
72230161	Vocational Secretary (1)	29,787
72230188	Bonus	-
72230201	Social Security	3,930
72230204	State Retirement	6,434
72230206	Life Insurance	44
72230207	Medical Insurance	20,166
72230212	Employer Medicare	919
72230299	Other Fringe Benefits	17
72230336	Maintenance & Repair of Equipment	10,000
72230355	Travel	35,000
72230499	Other Supplies & Materials	2,250
	Total Support Vocational Education	142,147
	Support Education Technology-72250	
72250105	Supervisor / Director (2)	122,480
72250121	Data Processing Personnel (3)	156,536
72250138	Instructional Computer Personnel (1)	52,079
72250189	Other Salaries & Wages (approx. 9 Techs.)	381,311
72250201	Social Security	44,169
72250204	State Retirement	68,462
72250206	Life Insurance	326
72250207	Medical Insurance	97,507
72250212	Employer Medicare	10,330
72250299	Other Fringe Benefits	153
72250350	Internet Connectivity	100,000
72250355	Travel	7,000
72250399	Other Contracted Services	301,200
72250499	Other Supplies & Materials	400,000
72250599	Other Charges	-
	Total Support Education Technology	1,741,553
	Board of Education Services - 72310	
72310191	Board Member Fees (9)	30,000
72310201	Social Security	1,860
72310204	State Retirement	2,883

Washington County Board of Education
General Purpose School Fund Budget (141)

2019-2020

72310207	Medical Insurance	50,500
72310212	Employer Medicare	435
72310305	Audit Services	70,000
72310320	Dues & Memberships	16,669
72310331	Legal Services	54,000
72310355	Board Travel	23,000
72310399	Other Contracted Services	4,000
72310502	Building and Contents Insurance	370,000
72310506	Liability Insurance	161,537
72310508	Premium on Corporate Surety Bonds	6,325
72310510	Trustee Commissions	580,000
72310513	Worker's Compensation Insurance	498,396
72310599	Other Charges	15,000
	Total Board of Education	1,884,605

Office of the Director - 72320

72320101	Director	130,050
72320117	Career Ladder Program	1,000
72320161	Secretaries (5)	172,041
72320188	Bonus	-
72320189	Other Salaries & Wages (1)	30,785
72320201	Social Security	20,700
72320204	State Retirement	33,422
72320206	Life Insurance	157
72320207	Medical Insurance	48,271
72320212	Employer Medicare	4,841
72320299	Other Fringe Benefits	17
72320307	Communication	75,000
72320348	Postal Charges	14,000
72320355	Travel	10,000
72320399	Other Contracted Services	85,000
72320435	Office Supplies	5,000
	Total Office of the Director	630,285

Office of the Principal - 72410

72410104	Principals (14)	912,891
72410117	Career Ladder Program	25,000
72410139	Assistant Principals (15)	928,936
72410161	Secretaries & Bookkeepers (approx 33)	751,938
72410188	Bonus	-
72410189	Other Personnel (2)	119,619

Washington County Board of Education
General Purpose School Fund Budget (141)

2019-2020

72410201	Social Security	169,780
72410204	State Retirement	282,200
72410206	Life Insurance	1,302
72410207	Medical Insurance	443,348
72410212	Employer Medicare	39,707
72410299	Other Fringe Benefits	493
72410307	Communication	25,000
72410355	Travel	7,000
72410499	Other Supplies & Materials	71,274
72410599	Other Charges	65,000
	Total Office of the Principal	3,843,488
	Fiscal Services - 72510	
72510105	Supervisor / Director (2)	134,275
72510162	Accounting Clerks (3)	128,548
72510188	Bonus	-
72510201	Social Security	16,295
72510204	State Retirement	25,257
72510206	Life Insurance	60
72510207	Medical Insurance	41,221
72510212	Employer Medicare	3,811
72510355	Travel	5,000
72510399	Other Contracted Services	2,000
72510499	Other Supplies & Materials	15,300
	Total Fiscal Services	371,767
	Operation of Plant - 72610	
72610166	Custodial Personnel (approx 33)	667,557
72610188	Bonus	-
72610189	Other Personnel (4)	177,744
72610201	Social Security	52,409
72610204	State Retirement	81,233
72610206	Life Insurance	695
72610207	Medical Insurance	219,816
72610212	Employer Medicare	12,257
72610328	Janitorial Services	840,000
72610359	Disposal Fees	124,000
72610399	Other Contracted Services	118,000
72610410	Custodial Supplies	130,000
72610415	Electricity	2,048,151
72610434	Natural Gas	113,300

Washington County Board of Education
General Purpose School Fund Budget (141)

	<u>2019-2020</u>
72610454 Water & Sewer	238,703
72610499 Other Supplies & Materials	70,000
72610501 Boiler Insurance	20,240
72610599 Other Charges	38,000
Total Operation of Plant	4,952,105
Maintenance of Plant - 72620	
72620105 Supervisor / Director (3)	188,865
72620167 Maintenance Personnel (21)	743,456
72620188 Bonus	-
72620201 Social Security	57,804
72620204 State Retirement	89,596
72620206 Life Insurance	281
72620207 Medical Insurance	122,352
72620212 Employer Medicare	13,519
72620307 Communication	2,700
72620335 Maintenance & Repair of Buildings	45,000
72620336 Maintenance & Repair of Equipment	50,000
72620399 Other Contracted Services	500
72620499 Other Supplies & Materials	450,000
72620599 Other Charges	26,000
72620701 Administration Equipment	504,541
Total Maintenance of Plant	2,294,614
Student Transportation - 72710	
72710105 Supervisor / Director (2)	112,296
72710142 Mechanics (5)	175,944
72710146 Bus Drivers (approx. 86)	1,139,002
72710161 Secretary (Transportation)	-
72710188 Bonus	-
72710189 Other Personnel (1)	-
72710201 Social Security	88,489
72710204 State Retirement	137,158
72710206 Life Insurance	1,517
72710207 Medical Insurance	414,982
72710212 Employer Medicare	20,695
72710307 Communication	750
72710330 Operating Lease Payments	8,400
72710399 Other Contracted Services	5,000
72710412 Diesel Fuel	325,000
72710424 Garage Supplies	30,000

Washington County Board of Education
General Purpose School Fund Budget (141)

	<u>2019-2020</u>
72710425 Gasoline & Lubricants	150,000
72710450 Tires & Tubes	60,000
72710453 Vehicle Parts	160,000
72710499 Other Supplies & Materials	5,000
72710511 Vehicle & Equipment Insurance	113,849
72710599 Other Charges	18,000
72710729 Transportation Equipment	91,600
Total Student Transportation	3,057,682
 Other Support Services - 72810	
72810105 Supervisor / Director (1)	64,914
72810162 Clerical Personnel (1)	23,697
72810188 Bonus	-
72810189 Other Salaries & Wages (1)	15,747
72810201 Social Security	6,470
72810204 State Retirement	10,691
72810206 Life Insurance	76
72810207 Medical Insurance	13,615
72810212 Employer Medicare	1,513
72810499 Other Supplies & Materials	4,500
72810599 Other Charges	5,500
Total Other Support Services	146,722
 Food Service - 73100	
73100105 Supervisor / Director (1)	61,823
73100188 Bonus	-
73100189 Other Salaries & Wages	25,465
73100201 Social Security	3,833
73100204 State Retirement	5,941
73100206 Life Insurance	1,647
73100207 Medical Insurance	15,000
73100212 Employer Medicare	1,266
73100299 Other Fringe Benefits	17
73100355 Travel	-
Total Food Service	114,992
 Community Services - 73300	
73300105 Supervisor / Director (1)	35,600
73300162 Secretary (1)	25,990
73300188 Bonus	-
73300189 Other Salaries & Wages (34)	356,852

Washington County Board of Education
General Purpose School Fund Budget (141)

2019-2020

73300201	Social Security	25,943
73300204	State Retirement	40,212
73300207	Medical Insurance	21,077
73300212	Employer Medicare	6,067
73300355	Travel	2,000
73300422	Food Supplies	30,000
73300499	Other Supplies & Materials	20,000
73300599	Other Charges	13,000
	Total Community Services	576,741
	Early Childhood Education - 73400	
73400116	Teachers (3)	229,511
73400163	Educational Assistants (3)	42,670
73400188	Bonus	-
73400201	Social Security	16,875
73400204	State Retirement	28,498
73400207	Medical Insurance	51,286
73400212	Employer Medicare	3,947
73400336	Maintenance & Repair Services-Equipment	2,340
73400429	Instructional Supplies & Materials	11,000
73400499	Other Supplies & Materials	8,183
73400524	In-Service / Staff Development	4,000
73400599	Other Charges	27,000
73400722	Regular Instruction Equipment	12,831
	Total Early Childhood Education	438,140
99100590	Transfers Out	260,000
	Total Transfers Out	260,000
	Total Estimated Expenditures	70,561,922

EXHIBIT H - NUTRITION FUND (143)

School Nutrition Fund (143)

		BUDGET
		<u>2019-20</u>
73100 165	Cafeteria Personnel	1,101,490
73100 201	Social Security	68,290
73100 204	State Retirement	105,850
73100 210	Unemployment Compensation	3,300
73100 212	Employer Medicare	15,970
73100 355	Travel	5,000
73100 399	Other Contracted Services	35,000
73100 415	Utilities	6,500
73100 421	Food Preparation Supplies	115,000
73100 422	Food Supplies	1,347,025
73100 435	Office Supplies	5,000
73100 469	USDA Commodities	185,415
73100 499	Other Supplies and Materials	60,000
73100 524	Inservice/Staff Development	3,500
73100 710	Food Service Equipment	15,000
	TOTAL EXPENDITURES	<u><u>3,072,340</u></u>

EXHIBIT I - CAPITAL PROJECTS FUND (171)

Account Level		2019-20
Fnd Acct	Description	Budget
171	GENERAL CAPITAL PROJECTS FUND	
91110	GENERAL ADMINISTRATION PROJECT	
171 91110	TRUSTEE'S COMMISSION	140,000
171 91110	BUILDING IMPROVEMENTS	1,250,000
171 91110		1,390,000
91140	PUBLIC HEALTH AND WELFARE PROJ	
171 91140	HEALTH DEPT RENOVATION GRANT	850,000
171 91140		850,000
91150	SOCIAL, CULTURAL AND RECREATIO	
171 91150	BOONES CREEK ATHLETIC FIELDS	3,200,000
171 91150		3,200,000
91300	EDUCATION CAPITAL PROJECTS	
171 91300	BUILDING IMPROVEMENTS - FB	140,000
171 91300	BUILDING IMPROVEMENTS - SS	140,000
171 91300	BUILDING IMPROVEMENTS - DBHS	1,715,000
171 91300	BUILDING IMPROVEMENTS - DCHS	354,000
171 91300	BUILDING IMPROVEMENTS - GRAY	300,000
171 91300	BUILDING IMPROVEMENTS - JBES	1,100,000
171 91300		3,749,000
95100	CAP PROJ - DONATED TO SCHOOLS	
171 95100	SCHOOL TECHNOLOGY EQUIPMENT	640,000
171 95100	School Buses	503,000
171 95100		1,143,000
95900	CAP PROJ - DONATED TO OTHERS	
171 95900	BUILDING IMPROVEMENTS-BC TCAT	1,000,000
171 95900		1,000,000
171 -----		11,332,000
		=====

Number of Accounts: 13

***** End of report *****

EXHIBIT J - SELF-INSURANCE FUND (263)

Account Level		2019-20
<u>Fnd</u>	<u>Acct</u> <u>Description</u>	<u>Budget</u>
263	SELF-INSURANCE FUND	
58600	EMPLOYEE BENEFITS	
263 58600	COMMUNICATIONS	2,500
263 58600	CONTRACTS WITH PRIVATE AGENCIE	275,900
263 58600	CAREHERE STAFFING CHARGES	170,000
263 58600	CAREHERE MEDICATIONS	96,000
263 58600	CAREHERE LAB CHARGES	24,000
263 58600	CAREHERE SUPPLIES & TELEMED	25,000
263 58600	CAREHERE CONTRACT	131,000
263 58600	MAINTENANCE & REPAIR - EQUIP	1,000
263 58600	PEST CONTROL	500
263 58600	RENTALS	15,600
263 58600	CUSTODIAL SUPPLIES	500
263 58600	ELECTRICITY	1,600
263 58600	OFFICE SUPPLIES	500
263 58600	WATER AND SEWER	1,000
263 58600	EXCESS RISK INSURANCE	652,000
263 58600	MEDICAL & DENTAL CLAIMS	4,199,000
263 58600	BCBS EXPRESS SCRIPTS	1,165,000
263 58600		<hr/> 6,761,100
263 -----		6,761,100
		=====

Number of Accounts: 17

***** End of report *****

Washington County General Fund

FY2020 Budget Highlights

FY2019 Revenue Budget As Amended

40,998,000

Less - One-Time Items

Sale of Military Surplus	(69,600)	
AOC Grant for Metal Detectors	(11,600)	
Library Grants	(3,100)	
Transfer from Drug Fund for Vehicle Purchase	(175,000)	
Transfer from Cap Proj for Vehicle Purchase	(45,000)	(304,300)

FY2020 Changes

Property Tax (1%)	379,000	
Increase in Trustee PY Tax Collections	105,000	
Clerk & Master Delinquent Tax and Tax Sale	40,000	
Estimated Increase in Permits	20,000	
Estimated Increase in Fines	136,800	
Increase in Investment Earnings	40,000	
Decrease in Fees from Officials	(89,000)	
Decrease in State Revenues	(238,000)	
Decrease in Federal Revenues	(360,000)	
Transfer From Debt Service	900,000	
Other Revenues	(63,500)	
Use of Fund Balance	720,580	1,590,880

FY2020 Proposed Revenue Budget

42,284,580

FY2019 Expenditue Budget as Amended

42,803,000

Less - One-Time Items

Register of Deed - "Thank-A-Vet" Start-up	(7,000)	
Reappraisal Vehicle Purchase	(46,000)	
Trustee 4-Year Bond	(36,000)	
Trustee Flooring	(5,700)	
County Clerk Flooring	(5,500)	
Justice Center Security	(18,900)	
Asset Forfeiture/Grant/Surplus Military Purchases	(105,700)	
Detention Center Food Service and Other Equipment	(136,300)	
Sheriff Vehicle Purchases	(356,000)	
Asset Forfeiture Purchases	(25,000)	
Volunteer Fire Dept Ham Radios	(8,400)	
EMS Share of Architectural Fee	(15,000)	
Library Grant-Related and Equipment Expenditures	(10,900)	(776,400)

FY2020 Changes

Decrease in County Attorney Salary	(30,000)	
Decrease in Legal Contracted Services	(44,910)	
Election Commission Reductions	(122,000)	
Register of Deeds - Flooring Replacement and Office Equipment	12,000	
Register of Deeds - Other Decreases	(11,000)	
Planning - Plotter	9,000	
Codes - Permitting Software	7,500	

Washington County General Fund

FY2020 Budget Highlights

Codes - Vehicle	30,500	
County Buildings - Maintenance Agreements	(31,000)	
Communications Coordinator	60,000	
Website & Other Consultants	28,000	
Internet Redundancy - BrightRidge, Net of Century Link		
Estimated Savings	(15,000)	
Information Technology Support	20,000	
Trustee Commissons	(134,000)	
Tax Relief Reduction	(50,000)	
Reduction in Other Reappraisal Cost	(42,000)	
General Sessions Judge Assistant (\$38,370 + benefits)	50,000	
Reduction in Waste Clean-up	(5,000)	
Full Year of District Attorney General Rent (\$70,000/year)	18,000	
Sheriff Vehicle Purchases	430,400	
Jail - Excess Inmate Medical Claims Premium	(175,000)	
VFD Contribution Increase	72,000	
EMA Cost Reduction	(25,000)	
E911 Increase	153,000	
Library Computer Equipment	15,300	
Ag Extension Staff Increase \$43,000	43,000	
Storm Water Compliance - Stream Sampling	(25,000)	
Officials Statutory Salary Increases	26,400	
Full-Time Employee Salary Increase - 2%	315,000	
Other Net Decreases	(322,210)	257,980
FY2020 Proposed Expenditure Budget		<u>42,284,580</u>

**WASHINGTON COUNTY, TENNESSEE
BOARD OF COUNTY COMMISSIONERS**

RESOLUTION NO. 19-06-05

***RESOLUTION ADOPTING THE BUDGET FOR WASHINGTON
COUNTY, TENNESSEE FOR THE FISCAL YEAR EFFECTIVE JULY 1,
2019 AND ENDING JUNE 30, 2020***

WHEREAS, the Budget Committee at its June 12, 2019 meeting has reported on its deliberations and recommended to the Board of Washington County Commission the approval and adoption of the Budget for Washington County, Tennessee for the Fiscal Year effective July 1, 2019, and ending June 30, 2020, (see Exhibit A). Exhibit A is hereby adopted as part of this resolution as if it were set forth verbatim within the resolution; now therefore

BE IT RESOLVED, that all the resolutions of the Board of County Commissioners of Washington County, Tennessee conflicting with this resolution are hereby repealed.

BE IT FURTHER RESOLVED, that this resolution approving and adopting the Budget for Washington County, Tennessee for the Fiscal Year effective July 1, 2019, and ending June 30, 2020 shall take effect from and after its passage, the public welfare requiring it. The resolution shall be spread upon the minutes of the Board of County Commissioners of Washington County, Tennessee.

Introduced by Commissioner:
Seconded by Commissioner:
Commissioners Voting FOR:
Commissioners Voting AGAINST:
Commissioners Abstaining:
Commissioners Absent:

ADOPTED BY THE COUNTY LEGISLATIVE BODY, in session duly assembled, on this the 24th day of June, 2019.

KATHY STOREY, County Clerk

GREG MATHERLY, Chair of the Board

REFERRED to County Mayor this the ____ day of _____ 2019.

KATHY STOREY, County Clerk

APPROVED by County Mayor on this the ___ day of _____ 2019.

WILLIAM J. GRANDY, County Mayor

The County Mayor having declined to approve this Resolution, the same became effective on the ___ day of _____ 2019, pursuant to Tennessee Code Annotated § 5-6-107(b)(5).

KATHY STOREY, County Clerk

Approved as to form by the County Attorney this _____ day of _____ 2019.

THOMAS J. SEELEY III, County Attorney
