



# Bradley County 2014-2015 Budget



“Tennessee at its Best”

# WACKER POLYSILICON NORTH AMERICA

Wacker Polysilicon North America, a Munich, Germany-based Company, is progressing with its construction of a new facility in Bradley County with an estimated capital investment of \$2.4 billion and initial employment of approximately 750 highly skilled workers. With an estimated 20,000 metric ton capacity, the new facility will produce hyper pure polycrystalline silicon, a key component in photovoltaic for solar energy and semiconductors for the electronics industry.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Bradley County Government  
Tennessee**

For the Fiscal Year Beginning

**July 1, 2013**

Executive Director

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## MISSION STATEMENT

### BRADLEY COUNTY, TENNESSEE

Bradley County is committed to providing a safe, clean, and progressive community for its citizens through the development and implementation of effective programs which are managed with the highest degree of efficiency. Our focus is to maximize the quantity and quality of services and programs while minimizing the financial contribution of taxpayers.

Bradley County  
List of Elected and Appointed Officials  
July 1, 2014

County Commission

District 1	Terry Caywood	District 4	Charlotte Peak-Jones
District 1	Ed Elkins	District 5	Bill Ledford
District 2	Connie Wilson	District 5	Jeff Yarber
District 2	Louie Alford	District 6	Mel Griffith
District 3	Brian Smith	District 6	Robert Rominger
District 3	Jeff Morelock	District 7	Bill Winters
District 4	J. Adam Lowe	District 7	Mark Hall

Elected Officials

County Mayor	D. Gary Davis
Highway Superintendent	Tom Collins
Trustee	Mike Smith
Assessor of Property	Stanley Thompson
County Clerk	Donna Alley Simpson
Circuit & General Sessions Courts Clerk	Gayla Miller
Register	Dina Swafford
Sheriff	James Ruth
Sessions Judge – Division 1	Daniel Swafford
Sessions Judge – Division 2	Sheridan Randolph

Appointed Officials

Agricultural Extension	Kim Frady
Ambulance Service	Danny Lawson
Clerk & Master	Carl Shrewsbury
County Attorney	Crystal Freiberg
Director of Schools	Johnny McDaniel
Emergency Management	Troy Spence
Engineering/Stormwater	Sandra Knight
Finance & Human Resources	Lynn Burns
Fire & Rescue Chief	Troy Maney
GIS	Wayne Owenby
Health Department	Eloise Waters
Information Systems	Michael Sullivan
Juvenile Services	Terry Gallaher
Parks & Recreation	Paul Wyrick
Probation Services/Courts Community Service	Rich Kienlen
Veteran Affairs	Larry McDaris

Board of Education

1 <sup>st</sup> District – Chris Turner	5 <sup>th</sup> District – Rodney Dillard
2 <sup>nd</sup> District – Vicki Osment Beaty	6 <sup>th</sup> District – Christy Critchfield
3 <sup>rd</sup> District – Nicholas Lillios	7 <sup>th</sup> District – Charlie Rose
4 <sup>th</sup> District – Troy Weathers	

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## ***INTRODUCTION***

Bradley County, incorporated in 1836, is located in the southeast portion of the State of Tennessee approximately 26 miles northeast of Chattanooga and 89 miles south of Knoxville and has a population as of 2014 of approximately 101,828. The County lies in a valley between the Cumberland and Great Smoky Mountains and has an approximate land area of 216,230 acres or 338 square miles. Bradley County is bordered to the west by Hamilton County and to the east by Polk County. Meigs and McMinn Counties make up the County's northern border. To the south, the County is bordered by the state of Georgia. The City of Cleveland serves as the County Seat and as the County's largest city with a population of 42,000, according to 2014 estimates.

Bradley County is a Three-Star Community and is a proven leader in preserving existing employment, creating new employment opportunities, improving family income and creating a strong leadership base for economic development. Bradley County is known for its productive agriculture and for its stable diversified industry. Approximately 80 percent of the county's land area is devoted to farming with income derived primarily from dairy, cotton, poultry, tobacco, and various fruits and vegetables. The county has four industrial parks and the area is home to approximately 148 industrial concerns with twelve Fortune 500 manufacturing companies. Major industries with headquarters or divisions located within the government's boundaries or in close proximity include household cooking equipment, newspaper and pulp plant, distribution centers, alkaline batteries, hosiery, candy, cakes, cookies, dairy products, photo finishing, clothing manufacturing, and polysilicon used for manufacturing solar cells.

Tourism is also important to Bradley County's economy, with its proximity to the mountains, whitewater rafting, hiking, biking, fishing, camping and our rich Cherokee Indian heritage.

Transportation is provided by numerous facilities. The County is served by Interstate highway 75, U. S. highways 11 and 64, and state routes 60, 74, 40, and 2. Over 100 motor freight carriers serve the area with local terminals. The Norfolk-Southern railway's main line between New Orleans and Washington, D.C. is located less than thirty miles from Cleveland. Ten miles north of Cleveland a barge terminal is located on the Hiwassee River, providing manufacturing concerns with direct access to a major barge traffic artery.

The Cleveland Regional Jetport is located on Dry Valley Road in Cleveland and has 5,500 foot concrete runways, 35-foot-wide taxiway, 311,452-square-foot apron, LED runway and taxi lights. The terminal building is 8,000 square feet. Air freight, cargo and package express services are also available. Commercial airline service is available in Chattanooga at Lovell Field which is approximately 15 miles from the County.

There are two school systems in the County. The Bradley County School System operates twelve elementary schools, two middle schools, and two high schools with an enrollment of about 12,207 students. The Cleveland City Schools System operates six elementary schools, one middle school, one high school and one alternative school with an enrollment of about 4,400 students.

Cleveland State Community College is a comprehensive two-year community college operating within the governance of the Tennessee Board of Regents and approved by the Tennessee Higher Education Commission. CSCC is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools. Associate degrees are available in over 40 fields of study. About 5,000 students are enrolled under credit and non-credit courses.

Lee University is a private, comprehensive Christian college operated by the Church of God. Lee is a fully accredited liberal arts institution with bachelor degrees available in 49 majors in 80 programs of study and fifteen master's degree programs. Lee is the second largest of Tennessee's 35 accredited private colleges and universities. About 4,400 students are enrolled.

# Reader's Guide to the Budget

This Budget Document has been organized with the main purpose being to make it user-friendly. Government budgets by definition are confusing documents, particularly for the first-time reader. Generally, Accepted Accounting Principles (GAAP) for government requires the use of multiple funds. Some of those funds categories are budgeted and accounted for using the modified accrual basis of accounting, and some the accrual basis of accounting. This further complicates the matter for readers of government budgets, who are familiar with private sector accounting using full accrual in which there is one balance sheet and one income statement. These terms are explained in the Financial Policies section; Summary of Significant Accounting Policies; and Basis of Accounting. It is strongly recommended that you take a few moments to review this Reader's Guide before reading the Budget.

Following this Guide is Tab II, which contains the County's Mission Statement, the County Mayor's and the Finance Director's Budget Message. This message discusses the fund structure of the Budget, and which basis of accounting is used for each type of fund. It also includes a listing of the assumptions used in developing the Budget. In addition, the budget process is described and a budget calendar is included showing the key dates and steps in the preparation the Budget. Finally, it includes a discussion of the major issues facing the County and how the Budget affects those issues. Immediately following is a listing of the County's Goals and Objectives for FY 2013.

Tab III is a multi-sheet spreadsheet, which summarizes all funds of Bradley County, and the projected fund balances. This summary includes all revenues and transfers into a fund, and all expenditures (expenses) and transfers out of a fund. It also shows the uses of cash in those funds using full accrual accounting. In short, it is the entire budget in a condensed format.

Tab IV contains the four resolutions which the County Commission must adopt annually in order to establish a Budget for the year: 1) the resolution fixing the tax levy; 2) the resolution fixing the tax levy of the county fire district; 3) the resolution making appropriations for the various funds, departments, institutions, offices and agencies of Bradley County; and 4) the resolution making appropriations to non-profit charitable organizations.

Tab V contains the Financial Policies of Bradley County, which guide the financial administration of the County.

Tab VI contains information on the County's personnel functions. First is the organization chart for the entire County, including the General Governmental entity and the Schools. Second is the Personnel Schedule by fund and department and Third the Fringe Benefits Summary.

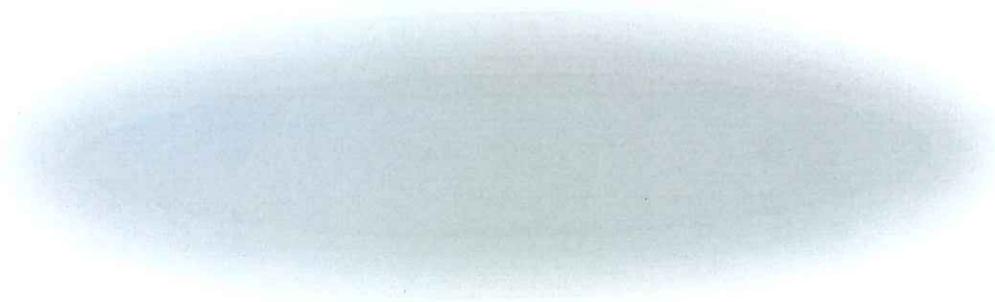
Tabs I through VI should provide you with a solid overview of the County; how it is organized to provide services and what those services are; the major issues it faces and its goals and objectives to meet them; the financial policies it uses; the Budget preparation process; the assumptions used in developing the Budget; and a summary of the entire Budget.

Tabs VII through XIII will provide you with detailed information on each fund and operational department and division of the County. The tabs denote each of the seven types: 1) general, 2) special revenue, 3) road department, 4) schools, 5) debt service, 6) capital projects, and 7) permanent funds.

Tab XIV contains several appendices, the first being a Glossary of Terms. Since governmental budgeting and accounting is different from that in the private sector, definitions of many of our terms have been included. Also included, you will find historical information on property taxes, property values and assessments.

Our hope is that you will find this document informative about your county government, and organized in a manner that allows you to find information quickly on any fund, department, or operation. If you have any questions, please contact Rena' Samples, Finance Director, at P. O. Box 1167, Cleveland, TN 37364-1167 or phone her at (423) 728-7144.







Office of the  
**Bradley County Mayor**  
D. Gary Davis

Phone 423-728-7141  
Facsimile 423-476-0696

P. O. Box 1167  
Cleveland, TN 37364

November 7, 2014

To the Members of the County Commission and  
the Citizens of Bradley County, Tennessee

Re: County Mayor's Budget Message and Transmittal of the Proposed  
Budget for Fiscal Year 2015

On July 7, 2014, the final version of the county's fiscal year 2014/2015 budget was adopted by the County Commission. We always take pride in preparing and presenting a budget that does not require a tax increase and the subsequent final adoption of the budget by the County Commission. Bradley County has a wonderful quality of life and we believe a low tax rate is a major quality of life indicator.

In preparation for the future, Bradley County is consistently looking at growth and the needs of our infrastructure. As we anticipate and respond to the needs of a changing and growing community, we are committed to maintaining sensitivity to our quality of life including the cost of living and tax rates.

Bradley County's form of government is one with a popularly elected county mayor who is the administrative head of the county and a popularly elected board of county commissioners, which is the legislative branch of the county. Bradley County's legislative body is composed of 14 members with two members being elected from each of the county's seven districts. The county legislative body assembled in session is authorized to act for the county, including election of officials or confirmation of appointees, fixing salaries, and appropriating money and any other business coming before the body. All funds to be used in the operation of the county must be appropriated for that use by the county legislative body, which can appropriate money only for expenditures sanctioned by state law. It is the duty of the county legislative body to adopt a budget and to appropriate funds for the ensuing fiscal year for all county departments and agencies.

Bradley County provides a full range of services, including police and fire protection; schools; the construction and maintenance of highways, streets, and other infrastructure; and recreational activities and cultural events.

The annual budget serves as the foundation for Bradley County's financial planning and control. All departments of the county are required to submit requests for appropriation to the County Mayor on or before the third Wednesday in April of each year. The County Mayor then presents the budget requests to the full Commission for review prior to the fourth Monday in April. The County Mayor uses these requests as the starting point for developing a proposed budget. The Finance Committee may hold public hearings on the budget requests if questions arise regarding requests. The Commission adopts a final budget by late June or early July of each year. The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g., police). Transfers of appropriations require the special approval of the County Commission.

## **The Budget in Brief**

With the changing environment in mind, we have worked very diligently and cautiously in preparing the FY 2014-2015 Budget. We are pleased to be able to present this budget to you. The overall budget for FY 2014-2015 has been approved for \$133,524,129.

Unlike in past years, the County cannot assume strong growth in local property tax and sales tax revenues to offset the rising costs of existing programs. The economy has placed Bradley County in a long-term financial challenge and while this budget does include a small pay increase for County staff, it does not require layoffs of County employees.

The more than \$133-million budget includes \$2.5-million dollars to cover previous commitments approved by Commissioners in 2008, 2009 and 2010. Those include \$600 - thousand in incentives for the new Wacker plant, \$800-thousand dollars in incentives for the new interchanges and \$550-thousand for the Veteran's Home.

The Sheriff's Department and Jail are projected to receive a combined increase of \$274,500 in its 2014-2015 Budget. Other increases include: Emergency Medical Services of \$289,000, Elections of \$44,000, and Misdemeanor Probation of \$38,000.

Budget revenue projection for the County are expected to see a small increase for the coming fiscal year. It will take time for the industrial growth we've seen in the past year or two to be transformed into revenue for the County. The overall budget proposal reflects only a small increase over last year's budget. The general fund revenues are projected to be \$33,430,974 which is a .2% increase over last year revenue projection.

The Bradley County School System will see decrease of \$880,000 in its funds. This is due mainly to a decrease in education funds provided by the State of Tennessee.

The County Commission approved a property tax rate of \$1.8721 per \$100 of assessed value. Additionally, the fire tax rate for those living in an area within five miles of a paid County station is \$.4212 per \$100 of assessed value, and the rural fire tax rate is \$.3440 per \$100 of assessed value.

Amounts appropriated by fund are summarized as follows:

	<u>TAX</u>	<u>ADOPTED</u>
General Co.	.5404	\$ 33,813,416
Library	.0289	\$ 629,181
Law Library	.0000	\$ 12,350
Road Dept	.1320	\$ 6,888,572
Gen. Schools	.8813	\$ 69,060,500
Fed. Schools	.0000	\$ 5,681,000
Debt Service	.2356	\$ 7,534,574
Gen. Capital Proj.	.0000	\$ 555,947
Edu. Capital Proj.	.0017	\$ 12,800
Comm. Dev.	.0522	\$ 1,993,867
Special Funds	<u>.0000</u>	<u>\$ 7,341,922</u>
	<b>\$1.8721</b>	<b>\$133,524,129</b>

The property tax rate is allocated as follows: General Purpose School Fund including school debt, 57.1%; County General Fund, 28.8%; Pike Road Fund, 7.1%; Community Development Projects, 2.8%; General Debt Service, 2.6%; Education Capital Project, .1% and the Public Library Fund, 1.5%.

Bradley County has continued a conservative approach of estimating revenues. Due to conservative budgeting practices, the fiscal year 2014/2015 General Fund projected fund balance is estimated to be \$5,662,781 as of June 30, 2015.

The \$33.8 million General Fund Budget for fiscal year 2014/2015 will be spent as follows: The Sheriff's Department and Justice Center, 40.7%; Emergency Medical Services, 15.8%; Courts/ Administration of Justice, 8.7%; Quality of Life Services, 12.7%; Public Safety, 3.8%; Administrative Services, 5.1%; General Services, 5.1%; County Commission, 1.4%; Juvenile Court/Services, 5.4%; and Other 1.3%.

According to GAAP, General Funds, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds are budgeted and accounted for using the modified accrual basis of accounting. The Enterprise Funds are accounted for using the accrual basis of accounting. The differences in the basis of accounting are defined in the Glossary of Terms. The basis of budgeting and accounting are the same within each fund.

#### **Budget Assumptions:**

We used several assumptions in preparing this Budget. The assumptions were important factors in estimating revenues and expenditures. The major assumptions are as follows:

- 3% growth in property tax.
- 1.12% growth in sales tax for General Fund & 1.33% for Schools.
- 3% Wholesale Beer tax growth.
- Benefit changes:
  - 3% Health Insurance premium increase for ½ of fiscal year.
  - No Life Ins. Premiums increases.
  - State Retirement payments 13.62% of employee's annual salary.
- 2% Salary increase for all full time employees, employed by April 1, 2014.

- Maintain a minimum of 10% of expenditures for projected FY 2015 Fund Balance for the General Fund.

## **Major Policy Issues**

Many issues affected the development of this budget. These issues represent challenges and opportunities that will impact how Bradley County develops over the next several years. Some of the major issues the County is facing are as follows:

### **➤ Financial Strategies**

The County Commission has traditionally taken a very conservative stance on fiscal issues, reflecting the values of the community. The County has set forth separate policies that provide an excellent mosaic plan when they are combined. Several of the main provisions that are areas of great importance to the financial future of the County are highlighted below. Many of these financial strategies are included in the formal budget resolution adopted by the County Commission.

- Any appropriation requests presented to the County Commission after the formal adoption of the budget appropriation resolution shall specifically provide sufficient revenue or other funds to meet such additional appropriation. In other words, the Commission requires that any additional spending request must provide coinciding funding to cover the expenditure this fiscal year.
- The County will continuously seek new revenues and pursue a diverse revenue base to limit the dependence on one or only a few revenue sources. This revenue diversity will shelter the County for short-time fluctuations in any one revenue source.
- It shall be the objective of the County Commissioners to maintain a managed budgeted reserve in the various operating funds at a level sufficient for temporary financing of unforeseen emergency needs and to permit orderly adjustment to changes resulting from termination of revenue sources through actions of other governmental bodies.
- The County is authorized to borrow money on revenue anticipation notes. These notes provide temporary cash flow for operations until adequate taxes and other revenues have been collected. The proceeds of loans for each fund shall not exceed 60% of the authorized appropriations of each individual fund. The loan shall be repaid prior to June 30, 2016 from current year revenue. The County has been fortunate to have adequate fund balances to enable inter-fund borrowing to meet its temporary cash-flow needs. This has enabled the County to avoid external borrowing for this purpose, which continues to be a goal of the County.

- The Bradley County Commission is committed to long-term solutions for the County's needs including the orderly and systematic financing and acquisition of public improvements. To achieve that goal, the Commission recognizes the value of capital planning.
- Investment income will be allocated 50% to the County's General Fund and 50% to the County's General Capital Project Fund. Investment income generated from investments purchased for a specific restricted fund will be allocated back to that fund.

Although there are always areas of contention when developing the county's budget, overall the County Commission adopted a good budget that will continue to move our county forward. We appreciate the efforts of our county commissioners, elected officials and department heads in the development of this budget.

### ➤ Long-term planning

The County has recognized the need for a Comprehensive Capital Improvements Plan (CIP). The Capital Improvement Plan accomplishes several things:

- Documents the County's capital plans to its citizens and other parties
- Demonstrates a method to finance those plans
- Recognizes the County's resources are limited and its ability to live within its means
- Emphasizes obtaining the highest and best use of the County's limited resources
- Demonstrates to the debt market and its citizens the County's willingness and ability to meet its obligations.

Obviously, plans and priorities can and do change, but the County recognizes the value of documenting its plans and priorities at a particular point in time and on a regular basis.

The current plan includes the following:

- Encourage and support economic development activities by continuing to fund the Chamber of Commerce and to continue comprehensive planning programs to prepare for growth. Also working on a County-wide flood study with the cities of Charleston and Cleveland in addition to FEMA to address Stormwater needs.
- Refinancing Debt to get the best interest rate for the County when possible.
- Invest in education, (capital improvements and recurring funding) for developing a competitive advantage within the region.
- Increase the number of new jobs in the community by supporting expansion of existing industries. Work with state and local governments to improve incentives for all industries. Continue to maintain and improve business environment and community infrastructure that support existing business expansion and targeting programs to improve skills of existing employees. To develop and maintain adequate inventory of attractive, fully developed industrial sites in order to attract quality industries and to continue to market programs to attract new industries to Bradley County.

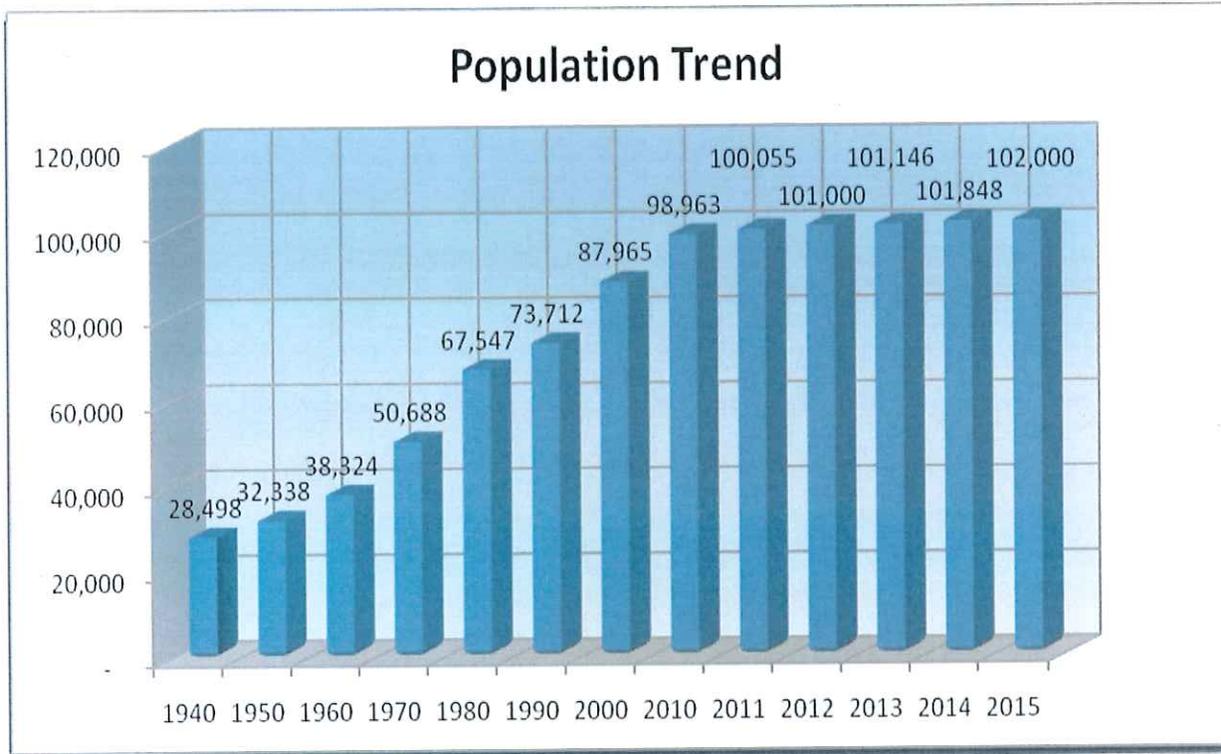
- Continuing to seek out and secure grant funding to extend waterlines into the rural area of the County.
- Recreation Project continuing through 2014/2015.
- Industrial infrastructure for new Wacker Plant.
- North and South Interchanges.

The first phase of the Capital Improvements Plan Policy has already begun. You can find more details regarding this plan in the CIP section of this budget document. As we develop our capital improvements plan, we are continually mindful of the programs and operation needs that will be created, especially as we build new schools. The construction of schools is only a minor expenditure when you compare that to the operating costs of that school over time. With our CIP in place, the County is now in a better position to ensure the highest and best use of our resources. We are also in a better position to demonstrate our ability to meet the capital needs of the County within the resources provided by the taxpayers.

### ➤ **Economic Factors**

Bradley County is a growing area of Tennessee despite the economic downturn which has affected many parts of our country. Business' as well as individuals recognize the tremendous value the County enjoys in its quality of life as demonstrated in our strong position financially and our future is bright due to the sound management practices that have enabled the County to maintain solid fund balances and reserves. Preparation for this growth begins with the development of an insightful budget and this fiscal year's budget is proof of that commitment.

Bradley County has grown tremendously over the last five decades and the trend is expected to continue for many years. Currently, the County's estimated population is 101,848 with a projected population as of June 30, 2015 of 102,000.



With growth in population comes growth of the economy and in commercial development. There are many exciting projects underway for the County. Some of which are as follows:

- Whirlpool Corp. is one of Bradley County's largest tax payers and employers with approximately 1,400 employees. Whirlpool Corp. has completed its new 1.4 million square foot facility. This has allowed Bradley County to retain its current jobs, while adding an additional 130 positions.
- Volkswagen has completed its commitment to invest up to \$1 billion for a manufacturing plant in nearby Hamilton County and is currently shipping Chattanooga-built Passats around the country. Bradley County, as well as other counties in the area, is benefiting from the approximately 2,000 jobs created by direct employment at the Volkswagen facility, as well as the estimated additional 9,500 jobs that have been and will continue to be created in the region through construction and supplier activity.
- Wacker Chemie AG, a Munich, Germany-based Company, is progressing with its construction of a new facility in Bradley County with an estimated capital investment of \$2.4 billion and initial employment of approximately 750 highly skilled workers. The new facility will produce hyper pure polycrystalline silicon, a key component in photovoltaic for solar energy and semiconductors for the electronics industry.

- Amazon distribution center is open in Bradley County and at peak times of the year, Amazon will employ more than 600 people with a permanent workforce of approximately 400 employees.
- The Industrial Development Board continues to recruit new industries as well as continuing to promote job growth within existing industries.

## Conclusion

We would like to thank everyone involved with the budget process and citizens who took part in the development of this budget. There must be a great deal of input from many varied sources for our final product to properly reflect our community's high values and standards. As always, the budget process is tough and many decisions have to be made to not only ensure proper services are available, but also that Bradley County continues to remain financially strong. Our focus continues to be making the most out of what the County's citizens have given us. Thank you for the opportunity to share this information with you and we look forward to the upcoming year.

Respectfully submitted,



Rena' Samples  
Finance Director



D. Gary Davis  
County Mayor

**BRADLEY COUNTY, TENNESSEE**  
**2014/2015 BUDGET PREPARATION CALENDAR**

3/3/2014

<u>DATE</u>		<u>TIME</u>
3/6/2014 Th	MEETING IN COMMISSION ROOM WITH <u>ALL</u> DEPARTMENT HEADS/BOOKKEEPERS TO EXPLAIN BUDGET PROCESS AND DISTRIBUTE BUDGET WORK PAPERS TO BE COMPLETED BY DEPARTMENTS.	2:00 PM
4/2/2014 W	BUDGET REQUEST DOCUMENTS DUE FROM <u>ALL</u> DEPARTMENTS. BRING TO COUNTY MAYOR'S OFFICE NO LATER THAN:	3:00 PM
4/7/2014 M	COPIES OF BUDGET REQUEST DOCUMENTS FORWARDED BY COUNTY MAYOR'S OFFICE TO COUNTY COMMISSION	7:00 PM
4/22/2014 Tu	COUNTY ACCOUNTANT AND COUNTY MAYOR BEGIN TO PREPARE REVENUE PROJECTIONS.	9:00 AM
4/30/2014 W	FINANCE COMMITTEE TO MEET AND GO OVER BUDGET REQUESTS AND SCHEDULE DEPARTMENT HEADS FOR BUDGET HEARING.	12:00 NOON
5/8/2014 Th	BUDGET HEARINGS - DEPARTMENT HEADS, AS SCHEDULED (SPECIFIC TIMES TO BE ANNOUNCED) PRESENT & EXPLAIN BUDGET REQUESTS TO FINANCE COMMITTEE. FULL COMMISSION & PUBLIC ARE WELCOME TO ATTEND.	BEGINS AT 4:00 PM
5/12/2014 Tu	BUDGET HEARINGS CONTINUED (IF NEEDED)	BEGINS AT 2:00 PM
5/16/2014 F	COPIES OF SCHOOL SYSTEM'S PRELIMINARY BUDGET REQUESTS FORWARDED BY DIRECTOR OF SCHOOL'S OFFICE TO COUNTY MAYOR'S OFFICE.	3:00 PM
5/19/2014 M	SCHOOLS BUDGET HEARINGS DURING VOTING MEETING	12:00 NOON
6/2/2014 M	COUNTY MAYOR PRESENTS BUDGET PROPOSAL TO FULL COMMISSION	7:00 PM
6/5/2014 Th	FINANCE COMMITTEE MEETING TO REVIEW COUNTY MAYOR BUDGET PROPOSAL AND FINAL BUDGET AMENDMENTS FOR 2013/2014.	12:00 NOON
6/9/2014 M	COPIES OF BUDGET AMENDMENTS AND PRELIMINARY BUDGET DISTRIBUTED TO COUNTY COMMISSION.	12:00 NOON
6/16/2014 M	COUNTY COMMISSION, IN REGULAR SESSION, TO APPROVE 2013/2014 BUDGET AMENDMENTS, REVIEW 2014/2015 PRELIMINARY BUDGET DOCUMENT, AND LISTEN TO ANY DEPARTMENT HEAD WHO WANTS TO <b>APPEAL</b> THEIR BUDGET BEFORE THE COUNTY COMMISSION. ALSO, COUNTY COMMISSION VOTES ON CONTINUING BUDGET RESOLUTION.	12:00 NOON
6/18/2014 W	COPIES OF PROPOSED BUDGET GIVEN TO COMMISSION	7:00 PM
6/20/2014 F	PUBLISH PROPOSED BUDGET IN NEWSPAPER.	
7/7/2014 M	COUNTY COMMISSION VOTES TO APPROVE THE 2014/2015 BUDGET DOCUMENT & TO SET THE NEW TAX RATE	7:00 PM

BRADLEY COUNTY, TENNESSEE  
GOALS & OBJECTIVES

GOAL #1: Invest in education, (capital improvements & recurring funding) for developing a competitive advantage within the region.

Objective: Develop 5-10 year Capital Improvement Plan to include then needs of the education system.

Objective: Secure funding for Capital Improvement Plan.

Objective: Continue to promote and expand the Tennessee Scholars Program.

Objective: Secure recurring costs to improve the quality of educational services delivered in Bradley County.

Objective: Evaluate Charleston School as a K-8 school.

GOAL #2: Increase number of new jobs in the community by supporting expansion of existing industries.

Objective: Continue the Chamber of Commerce Existing Industry Committee company visitation program.

Objective: Continue to provide programs, seminars and other activities designed to help existing industries to remain competitive in the world economy.

Objective: Through the Chamber of Commerce Economic Development Division, continue to provide staff support for workforce development and existing industry expansion needs.

Objective: Work with state & local governments to improve incentives for all industries.

Objective: Continue to maintain and improve business environment and community infrastructure that support existing business expansion through development of Adult Education program targeted to improving skills of existing employees.

GOAL #3: Encourage and support economic development activities.

Objective: Continued funding of the Chamber of Commerce.

Objective: Continue comprehensive planning program to prepare for growth.

GOAL #4: Develop and maintain adequate inventory of attractive, full developed industrial sites in order to attract quality industries and continue Comprehensive marketing program to attract new industries to Bradley County.

Objective: Complete development of the Hiwassee River Industrial Park.

Objective: Begin process of identifying new public industrial park and/or expansion of existing parks.

- Objective: the Chamber of Commerce Economic Development Division should continue to maintain an inventory of available industrial and commercial sites and buildings.
- Objective: The Bradley/Cleveland Industrial Development Board continues a speculative industrial building program.
- Objective: Attend trade shows in target industry markets.
- Objective: Continue participation with regional, state and other marketing activities.
- Objective: Maintain and continuously improve marketing materials, Chamber economic development internet web site and economic development advertising.

GOAL #5: Improve urban transportation system.

- Objective: Develop and implement a coordinated, comprehensive transportation plan which includes consideration of all modes of transportation.
- Objective: Support growth of SETHRA fixed-deviated route transportation system.

GOAL #6: Expansion and Upgrade of I-75 Exit 20 to serve economic development surrounding the exit as well as serving as the entrance to Corridor K.

GOAL #7: Provide recreation facilities programs to serve all age groups and interests.

- Objective: Continued development of the Cleveland/Bradley County Greenway.
- Objective: Continue upgrades at County Parks.
- Objective: Complete the Recreational Assessment Program.
- Objective: Phase I of new multi-purpose park (Elrod Park) on Minnis Road.
- Objective: Look at potential locations in Charleston for a greenway.

GOAL #8: Support and promote agriculture as an important part of Bradley County's economy.

- Objective: Participate with the Southeast Tennessee Tourism Association in the development & distribution of an agri-tourism brochure.
- Objective: Continue support of the Century Farms program.
- Objective: Continue support of the Bradley County Farmers Market and Cannery. Work with the County Commission on possible relocation.
- Objective: Continue to support the Cleveland Apple Festival, Foothills Country Fair, Tri-State Exhibition Center, Lawson Daylily Farm, Nah-Moo Farm, Hiwassee Antique Tractor Show and other agricultural activities.

# Bradley County Summary of All Funds

This section consists of first a consolidated summary of all funds used to provide county services. Funds are organized into two major categories: governmental and fiduciary as follows:

## 1. Governmental Funds

**General Fund** – This is the county’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**Road Department Fund** – This fund accounts for transactions of the county’s Highway Department.

**General Debt Service Fund** – This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

**Health, Wellness and Quality of Life Fund** – This endowment fund accounts for proceeds from the sale of the Bradley County Memorial Hospital. The county received \$15,000,000 from the sale of the hospital and invested these proceeds. The county can spend 85 percent of investment income for the Health, Wellness, and Quality of Life for its citizens. The other 15 percent of investment income as well as the original principal (\$15,000,000) cannot be spent.

**Capital Projects Funds** - These funds are used to account for the receipt of debt and other specific revenue sources that are legally restricted to expenditures for construction and/or renovation.

**General Purpose School Fund** – This fund is the primary operating fund for the School Department. It is used to account for general operations of the School Department.

**Education Capital Projects Funds** – This fund is used to account for the receipt of debt and other specific revenue sources that are legally restricted to expenditures for construction and/or renovation.

**Special Revenue Funds** – These funds account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

## 2. Fiduciary Funds

**Agency Funds** – These funds account for amounts collected in an agency capacity by the constructional offices, local sales taxes received by the state to be forwarded to the various cities in Bradley County, the fire tax district, and the city school system's share of educational revenues. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. They do, however, use the accrual basis of accounting to recognize receivables and payables.

The three largest sources of revenue for the County budget include Intergovernmental, Taxes and Charges for Services. Combined these sources provide 93.3% of the total revenues received by Bradley County.

- Intergovernmental revenues represent 44.4% of the County's revenues. Education funding received from the State of Tennessee, and the Federal government accounts for the majority of this revenue.
- Tax revenues account for 42.5% of the total funding sources received to fund county services. Property tax and sales tax are the largest sources of tax revenue. Combined they provide 96% of total taxes collected. The proposed budget includes no property tax increase on county taxpayers. The County's tax rate will be \$1.8721 per \$100 of assessment.
- Charges for service revenues provide 6.2% of the revenues necessary to provide county services. Fees for ambulance services make up 52.2% of the total fees collected.

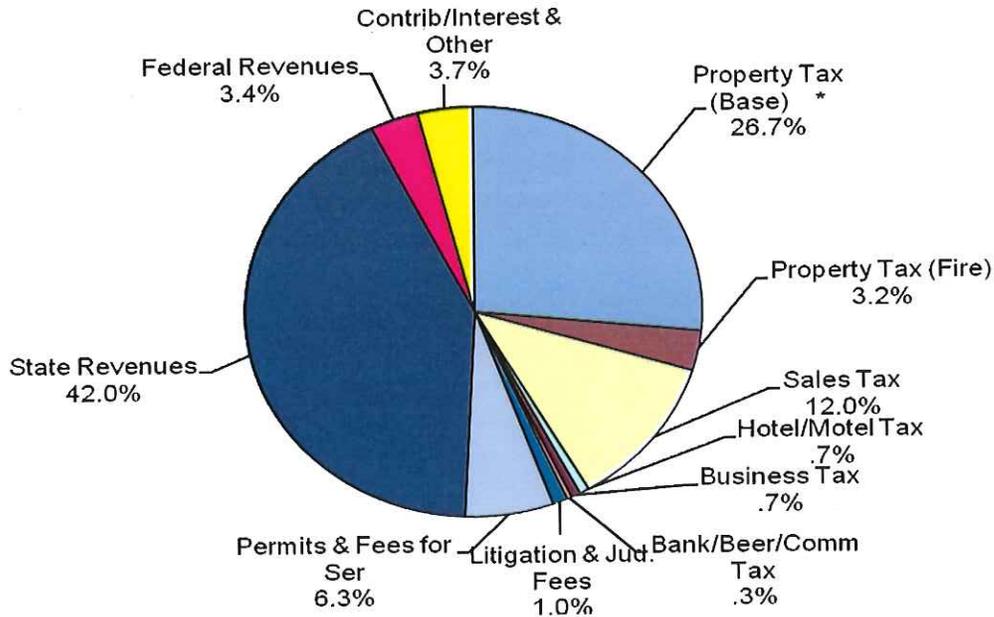
Major uses of these resources include education funding at 55.9% (60.5% including school debt) and public safety at 44.5% of the General Fund and 11.2% county-wide.

The revenue sources and expenditure of Bradley County may be more easily understood by reviewing the following pie charts. Also, included in this section are three-year budget spreadsheets (FY 2013, FY 2014 and FY 2015) for each of the major fund categories.

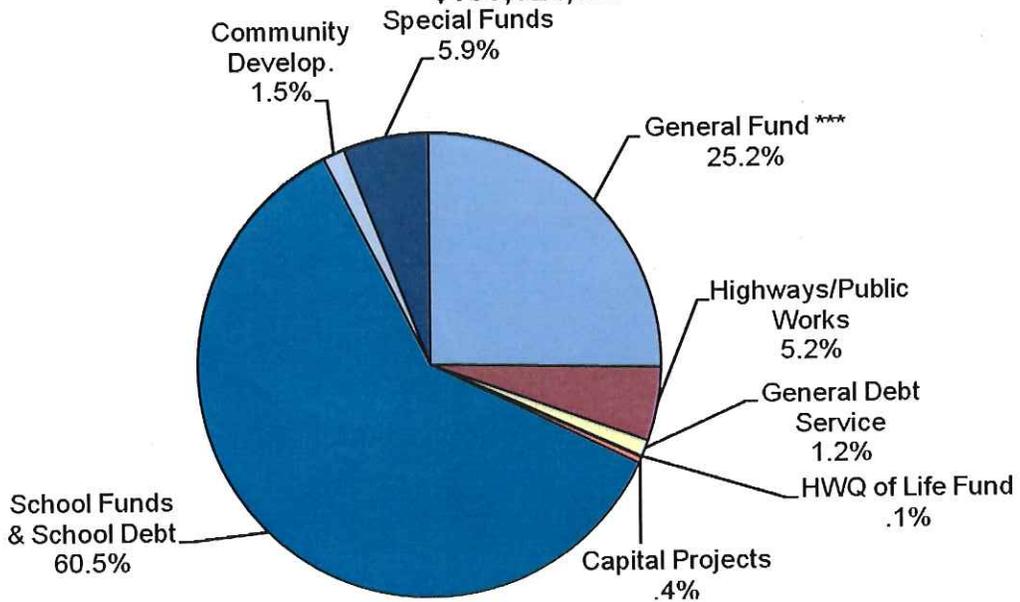
Information about each individual fund may be found within the various fund types. Please see those tabs for detailed budget information and the services provided by these funds.

## Bradley County Summary of All Funds

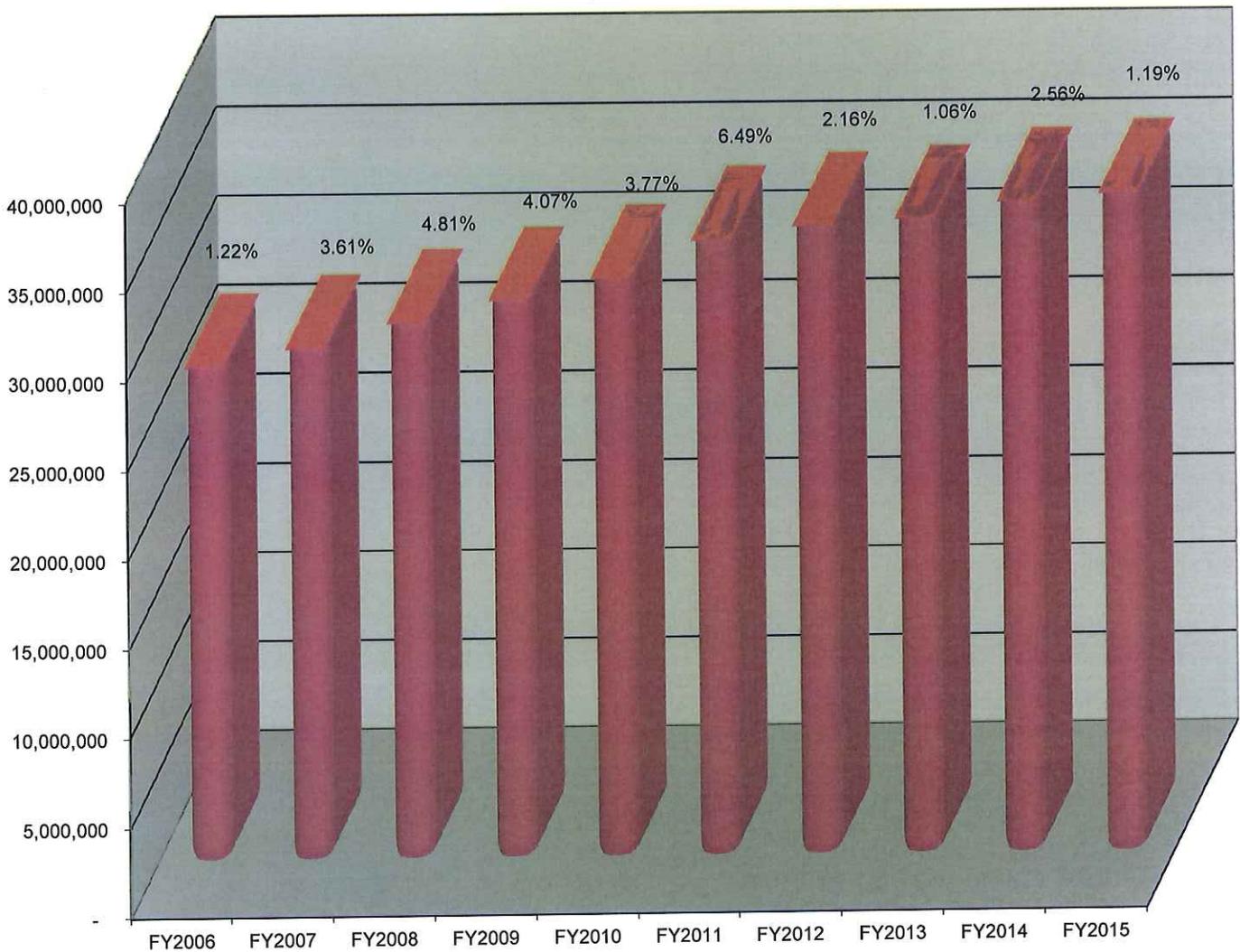
### BRADLEY COUNTY COUNTY WIDE REVENUES - 2014/2015 \$128,386,792



### BRADLEY COUNTY COUNTY WIDE EXPENDITURES - 2014/2015 \$133,524,129

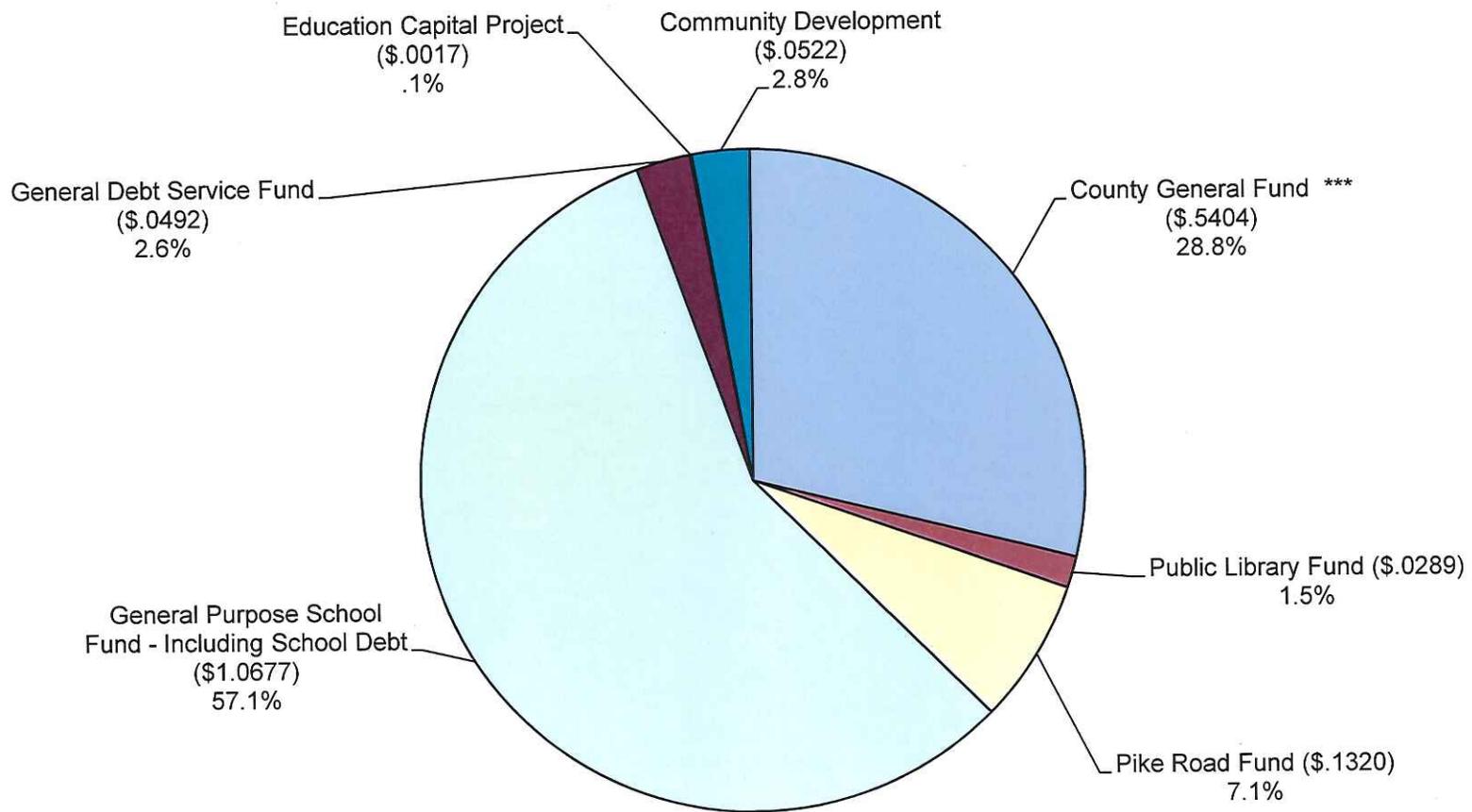


# PROPERTY TAX GROWTH



	Governmental Funds			Schools			Totals		
	2013 Budget	2014 Budget	2015 Budget	2013 Budget	2014 Budget	2015 Budget	2013 Budget	2014 Budget	2015 Budget
<b>Revenues:</b>									
Taxes	31,114,003	31,499,050	32,143,834	22,304,000	22,626,000	22,503,000	53,418,003	54,125,050	54,646,834
Licenses, permits & Fees	7,798,332	7,944,098	8,023,238	5,126,760	4,909,225	3,310,500	12,925,092	12,853,323	11,333,738
Intergovernmental	8,388,663	9,105,242	9,355,886	46,472,000	48,228,000	47,690,000	54,860,663	57,333,242	57,045,886
Fines & forfeitures	877,082	1,401,107	1,333,659	-	-	-	877,082	1,401,107	1,333,659
Other operating revenue	1,560,195	3,551,807	3,938,675	55,000	63,000	88,000	1,615,195	3,614,807	4,026,675
<b>Total Financial Sources</b>	<b>49,738,275</b>	<b>53,501,304</b>	<b>54,795,292</b>	<b>73,957,760</b>	<b>75,826,225</b>	<b>73,591,500</b>	<b>123,696,035</b>	<b>129,327,529</b>	<b>128,386,792</b>
<b>Expenditures &amp; Expenses:</b>									
General Government	31,986,516	32,625,283	33,202,561				31,986,516	32,625,283	33,202,561
Highways/Public Works	5,183,224	4,468,600	4,582,997				5,183,224	4,468,600	4,582,997
General Debt Service	7,556,894	7,622,336	7,534,574				7,556,894	7,622,336	7,534,574
HWQ of Life	322,346	232,248	89,000				322,346	232,248	89,000
Capital Projects Funds	42,649	38,000	37,105				42,649	38,000	37,105
School Funds				71,156,000	73,298,400	73,338,500	71,156,000	73,298,400	73,338,500
Special Funds	6,517,865	7,017,983	7,539,167				6,517,865	7,017,983	7,539,167
<b>Total Expenditures</b>	<b>51,609,494</b>	<b>52,004,450</b>	<b>52,985,404</b>	<b>71,156,000</b>	<b>73,298,400</b>	<b>73,338,500</b>	<b>122,765,494</b>	<b>125,302,850</b>	<b>126,323,904</b>
Non-Recurring Capital Purchases/Projects	6,869,826	7,542,024	5,809,816	3,405,000	2,441,600	1,403,000	10,274,826	9,983,624	7,212,816
<b>Total Uses</b>	<b>58,479,320</b>	<b>59,546,474</b>	<b>58,795,219</b>	<b>74,561,000</b>	<b>75,740,000</b>	<b>74,741,500</b>	<b>133,040,320</b>	<b>135,286,474</b>	<b>133,536,719</b>

**BRADLEY COUNTY**  
**\*2014/2015 Base Property Tax Rate (\$1.8721)**



BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF CONSOLIDATED REVENUES  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

	Total Co Property Tax	Sales Tax	Hotel/ Motel Tax	Business Tax	Bank/Beer/ Communication Tax	Litigation & Judicial Fees & Fines	Permits & Fees for Services	State Revenues	Federal Revenues	Contributions/ Interest & Other Revenues	Total
County General Fund	11,595,313	4,800,000	685,000	850,000	382,500	1,197,409	7,758,338	3,861,726	1,420,434	880,254	33,430,974
Law Library Fund	0	0	0	0	0	12,750	0	0	0	0	12,750
Public Library Fund	602,728	0	0	0	0	0	14,900	0	0	0	617,628
County Fire District Fund	1,672,719	0	0	0	0	0	0	0	0	2,378,216	4,050,935
Pike Road Fund	2,735,078	0	0	0	0	0	0	3,394,466	0	11,200	6,140,744
General Debt Service Fund	5,029,864	0	0	0	0	0	0	149,000	210,313	325,041	5,714,218
Sheriff's Drug Fund	0	0	0	0	0	123,500	0	0	0	40,000	163,500
County School System Funds:											
33 Gen Purpose School Fund	11,794,000	10,660,000	0	0	49,000	0	20,500	44,924,000	375,000	88,000	67,910,500
Central Cafeteria Fund	0	0	0	0	0	0	0	0	2,391,000	3,290,000	5,681,000
Agricenter Fund	0	0	204,000	0	0	0	0	0	0	36,964	240,964
Solid Waste Fund	0	0	0	0	0	0	250,000	65,000	0	20,000	335,000
Education Capital Proj. Fund	37,045	0	0	0	0	0	0	0	0	0	37,045
General Capital Projects Fund	0	0	0	0	0	0	0	254,947	0	72,000	326,947
Community Development Fund	1,165,254	0	0	0	0	0	0	0	0	0	1,165,254
Health/Wellness/Quality of Life	0	0	0	0	0	0	0	0	0	175,000	175,000
Fire Fringe Fund	2,384,332	0	0	0	0	0	0	0	0	0	2,384,332
	<u>37,016,334</u>	<u>15,460,000</u>	<u>889,000</u>	<u>850,000</u>	<u>431,500</u>	<u>1,333,659</u>	<u>8,043,738</u>	<u>52,649,139</u>	<u>4,396,747</u>	<u>7,316,675</u>	<u>128,386,792</u>
	29%	12%	1%	1%	0%	1%	6%	41%	3%	6%	

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF ESTIMATED CHANGES IN FUND BALANCES  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

	Fund Balance 6/30/13	Estimated Revenues 2013/2014	Estimated Expenditures 2013/2014	Estimated Fund Balance 6/30/2014	Projected Revenues 2014/2015	Projected Operating Expenditures 2014/2015	Capital Expenses Paid from Current & Prior Yrs Accum. Revenues 2014/2015	Projected Fund Balance 6/30/2015
County General Fund	\$ 6,536,352	\$ 33,367,821	\$ 33,858,951	\$ 6,045,223	\$ 33,430,974	\$ 33,197,560	\$ 615,856	\$ 5,662,781
Law Library Fund	25,205	12,750	12,240	25,715	12,750	12,350	0	26,115
Public Library Fund	231,060	588,129	642,100	177,089	617,628	629,181	0	165,536
Solid Waste Fund	1,136,924	362,200	229,654	1,269,470	335,000	197,724	0	1,406,746
Sheriff's Drug Fund	376,361	278,559	229,009	425,910	163,500	152,793	48,287	388,330
Agricenter Fund	109,994	236,964	205,670	141,288	240,964	212,909	0	169,343
County Fire District Fund	672,371	4,273,512	4,181,163	764,720	4,050,935	3,941,994	307,000	566,661
Pike Road Fund	1,941,708	5,358,623	5,819,913	1,480,418	6,140,744	4,575,446	2,313,126	732,590
County School System Funds:								
General Purpose School Fund	6,694,428	72,654,400	73,322,207	6,026,621	67,910,500	67,519,900	1,540,600	4,876,621
Central Cafeteria Fund	1,570,576	5,995,700	5,800,000	1,766,276	5,681,000	5,501,000	180,000	1,766,276
General Debt Service Fund	12,965,130	6,517,380	8,669,746	10,812,764	5,714,218	7,534,574	0	8,992,408
General Capital Projects Fund	2,431,492	146,000	2,187,200	390,292	326,947	1,000	554,947	161,292
Community Development Fund	1,124,094	1,186,328	1,145,150	1,165,273	1,165,255	23,305	1,970,562	336,661
Veterans Nursing Home Fund	11,132	3,087	14,219	0	0	0	0	0
Education Capital Projects Fund	154,524	37,329	12,800	179,053	37,045	12,800	0	203,298
Health / Wellness / Quality of Life Fund	16,612,191	142,037	356,931	16,397,297	175,000	89,000	0	16,483,297
Fire Fringe Fund	26,976	1,989,908	1,989,000	27,884	2,384,332	2,392,216	0	20,000
	<u>52,620,517</u>	<u>133,150,726</u>	<u>138,675,953</u>	<u>47,095,293</u>	<u>128,386,792</u>	<u>125,993,751</u>	<u>7,530,378</u>	<u>41,957,956</u>

BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE FROM CURRENT PROPERTY TAXES  
 BASED UPON \$2,037,403,585 ASSESSED VALUE AND 2014 TAX RATE

REGULAR COUNTY PROPERTY TAXES:	County's 2013 Tax Rate	County's 2014 Tax Rate	Amount of Tax Levy	Less Reserve for Delinquency 6%	Budgeted 2014 Property Taxes	Tax Levy Growth From Pr Yr Adjusted Budgeted Levy	% Tax Levy Growth From Pr Yr Adjusted Budgeted Levy
* County General Fund	\$ 0.5269	\$ 0.5404	\$ 11,010,129	\$ 660,608	\$ 10,349,521	316,432	3%
Public Library Fund	\$ 0.0282	\$ 0.0289	\$ 588,810	\$ 35,329	\$ 553,481	16,477	3%
Pike Road Fund	\$ 0.1287	\$ 0.1320	\$ 2,689,373	\$ 161,362	\$ 2,528,010	77,342	3%
** General Purpose School Fund - County (ADA .6669697)	\$ 0.5729	\$ 0.5878	\$ 11,975,867	\$ 718,552	\$ 11,257,315	338,834	3%
** General Purpose School Fund - City (ADA .3330303)	\$ 0.2864	\$ 0.2935	\$ 5,979,771	\$ 358,786	\$ 5,620,985	176,447	3%
General Capital Projects	\$ 0.0000	\$ 0.0000	\$ -	\$ -	\$ -	-	0%
Education Capital Project	\$ 0.0017	\$ 0.0017	\$ 34,636	\$ 2,078	\$ 32,558	134	0%
Community Development	\$ 0.0509	\$ 0.0522	\$ 1,063,525	\$ 63,811	\$ 999,713	30,484	3%
Debt Service Fund	\$ 0.2297	\$ 0.2356	\$ 4,800,123	\$ 288,007	\$ 4,512,115	138,247	3%
<b>Total Regular County Property Taxes</b>	<b>\$ 1.8254</b>	<b>\$ 1.8721</b>	<b>\$ 38,142,233</b>	<b>\$ 2,288,534</b>	<b>\$ 35,853,699</b>	<b>\$ 1,094,398</b>	<b>3%</b>

35

COUNTY FIRE DISTRICT FUND PROPERTY TAXES :

County Fire District Fund (Rural) (810)	\$ 0.3440	\$ 0.3440	\$ 1,300,777	\$ 78,047	\$ 1,222,731	\$ (376,918)	-22%
(County Fire District Fund (Fringe)) (261)	\$ 0.4212	\$ 0.4212	\$ 2,269,502	\$ 136,170	\$ 2,133,332	\$ 444,790	24%

This assumes that the Fringe area has approximately 16,074 parcels with an estimated assessed value of \$526,055,896. This also assumes that the County Fire District, located in the Rural Area, has approximately 14,215 parcels with an estimated assessed value of \$391,914,329.

Base Tax	*Each \$ .01 =	190,278	94% Collection
Fire Tax Rural	*Each \$ .01 =	37,813	94% Collection
Fire Tax Fringe	*Each \$ .01 =	50,649	94% Collection
	**Current ADA -	12,471	Bradley County
		6,227	City of Cleveland

**BRADLEY COUNTY, TENNESSEE  
ESTIMATED REVENUE FROM CURRENT PILOT TAXES**

<b>COUNTY PILOT TAXES:</b>	<b>County's 2014 Tax Rate</b>	<b>Amount of Tax Levy</b>
	<u>          </u>	<u>          </u>
County General Fund	\$ 0.5269	\$ 348,092
Public Library Fund	\$ 0.0282	\$ 18,630
Pike Road Fund	\$ 0.1287	\$ 85,025
General Purpose School Fund - County (ADA .6669697)	\$ 0.5731	\$ 378,614
General Purpose School Fund - City (ADA .33279)	\$ 0.2862	\$ 189,076
General Capital Projects	\$ 0.0000	\$ -
Education Capital Project	\$ 0.0017	\$ 1,123
Community Development	\$ 0.0509	\$ 33,627
Debt Service Fund	\$ 0.2297	\$ 151,749
<b>Total Regular County PILOT Taxes</b>	<u><u>\$ 1.8254</u></u>	<u><u>\$ 1,205,936</u></u>

**COUNTY FIRE DISTRICT FUND PILOT TAXES :**

County Fire District Fund (Outside Urban Fringe Area)	0.3440	<u><u>\$ 193,938</u></u>
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**BRADLEY COUNTY, TENNESSEE  
ESTIMATED REVENUE FROM SALES TAX**

<b>SALES TAXES:</b>	<b>County's 2013 Actual</b>	<b>County's 2014 Estimate</b>	<b>Growth %</b>	<b>Growth \$</b>	<b>County's 2015 Estimate</b>
County General Fund	\$ 4,602,147	\$ 4,747,000	1.12%	\$ 53,000	\$ 4,800,000
General Purpose School Fund - County	\$ 10,425,172	\$ 10,520,000	1.33%	\$ 140,000	\$ 10,660,000
<b>Total Sales Tax</b>	<b>\$ 15,027,319</b>	<b>\$ 15,267,000</b>		<b>\$ 193,000</b>	<b>\$ 15,460,000</b>



GENERAL FUND

	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	AMENDED BUDGET 2013-2014	BUDGET 2014-2015
<b>BEGINNING BALANCE WITH RESERVES</b>	\$ 8,120,094	\$ 7,520,768	\$ 5,462,934	\$ 3,661,891	\$ 3,332,414	\$ 4,337,857	\$ 6,536,352	\$ 6,045,222
<b>REVENUES/SOURCES</b>								
Local Taxes	\$ 14,898,290	\$ 14,871,865	\$ 15,263,142	\$ 16,986,144	\$ 17,938,372	\$ 18,057,974	\$ 18,169,261	\$ 18,857,313
Licenses & Permits	370,240	364,956	284,770	328,746	661,620	508,997	363,510	373,500
Fines, Forfeitures & Penalties	661,623	664,619	594,410	588,286	666,439	590,443	652,454	657,409
Charges for Current Services	4,169,711	4,373,933	4,532,224	4,613,212	4,596,357	5,240,908	4,994,932	4,907,816
Other Local Revenues	913,716	854,110	772,882	876,383	1,005,675	608,103	476,263	412,017
Fees of County Officials	2,663,595	2,372,484	2,371,732	2,280,525	2,521,097	2,371,000	2,460,270	2,477,022
State of Tennessee	4,345,973	3,869,829	3,375,368	3,386,186	3,617,726	3,974,678	3,960,907	3,861,726
Federal Government	466,115	990,042	826,061	292,767	921,599	455,179	393,785	151,131
Other Govt & Citizens Groups	1,865,503	1,825,536	2,096,878	1,679,106	1,453,348	1,582,543	1,883,817	1,733,040
Other Sources	52,402	(19,671)	579,998	15,520	679	66,144	12,622	-
<b>TOTAL</b>	\$ 30,407,168	\$ 30,167,700	\$ 30,697,465	\$ 31,046,875	\$ 33,382,912	\$ 33,455,969	\$ 33,367,821	\$ 33,430,974
<b>EXPENDITURES/USES</b>								
County Commission	\$ 618,714	\$ 549,113	\$ 361,583	\$ 360,034	\$ 328,826	\$ 453,075	\$ 348,865	\$ 458,997
Board of Equalization	-	2,325	1,011	427	1,095	2,500	2,500	3,032
Beer Board	2,165	2,070	2,500	2,350	2,350	2,350	2,400	2,693
Archives	33,246	36,260	35,937	31,509	32,343	35,638	35,890	36,268
County Mayor	251,300	242,772	250,236	255,454	260,116	263,751	267,250	262,040
Personnel Office	145,164	176,131	141,593	165,964	221,052	217,826	210,459	175,794
County Attorney	-	101,949	134,065	197,472	169,350	197,085	195,302	198,565
Election Commission	259,779	383,023	249,556	290,803	280,902	320,772	436,123	333,921
Register of Deeds	104,104	81,304	117,647	100,296	92,805	108,105	117,908	67,918
Planning/Building Inspection	-	219,301	210,678	193,666	229,332	206,866	208,593	214,381
G.I.S.	156,693	224,249	221,223	180,169	252,018	218,006	216,922	220,603
Engineering/Planning/Bldg. Insp.	292,394	-	-	-	-	-	-	-
County Buildings	475,426	469,490	403,971	361,669	646,311	505,777	423,482	445,182
Vocational Training Building	-	-	-	5,000	4,299	4,000	4,000	4,000
Other General Administration	-	-	-	6,443	519	-	-	-
Accounting & Budgeting	167,833	178,590	177,191	174,904	178,955	186,979	190,242	207,467
Property Assessor's Office	674,109	693,854	737,054	744,531	716,622	768,791	789,103	785,922
Reappraisal Program	39,826	86,979	40,682	43,134	42,670	136,000	73,000	115,000
County Trustee's Office	79,394	81,482	81,370	81,205	83,580	84,085	83,723	90,315
County Clerk's Office	168,746	184,172	187,578	168,412	185,376	184,713	233,065	176,150
Data Processing	144,750	176,386	146,251	135,022	159,535	166,265	166,208	166,919
Circuit Court Clerk	1,187,985	1,283,437	1,298,628	1,277,248	1,282,095	1,410,903	1,434,755	1,383,400
Gen. Sessions Judge - Randolph	207,082	213,945	219,761	216,207	224,620	232,749	238,908	240,066
Gen. Sessions Judge - Swafford	215,629	245,569	277,017	276,756	284,983	295,379	299,495	301,864
Drug Court	144,571	159,365	169,196	163,019	178,675	188,623	198,556	70,000
Chancery Court	46,754	47,996	45,861	49,153	48,907	49,896	52,312	48,042
Juvenile Services	478,688	519,137	560,448	621,128	620,634	656,552	643,916	616,778
Judicial Commissioners - Court	27,176	35,927	75,762	18,934	27,815	30,000	35,000	35,000
Courts Community Service	103,955	108,700	111,900	129,255	118,091	118,924	119,885	121,186
Courtroom Security	-	-	-	-	860	17,341	995	-
Probation Services	321,263	317,924	321,214	335,032	342,285	373,357	392,064	386,913
Sheriff's Department	6,568,007	6,862,214	6,965,960	6,499,387	6,799,578	6,858,107	7,045,464	7,060,739
Traffic Safety Patrol	248,310	338,041	292,028	279,157	258,731	299,258	338,190	289,805
Traffic Control Signals	25,566	9,074	2,490	7,000	9,103	18,700	18,700	18,500
Inmate Medical Services	104,727	-	-	-	-	-	-	-
Adm of Sexual Off. Registry	5,185	1,417	1,127	4,006	13,784	3,300	-	-
Justice Center	5,422,066	5,751,518	5,979,374	5,695,245	5,964,107	6,269,461	6,336,341	6,422,336
Juvenile Detention Center	949,014	984,181	1,052,597	1,083,851	1,063,376	1,114,137	1,126,285	1,119,598

	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	AMENDED BUDGET 2013-2014	BUDGET 2014-2015
Juvenile Grants	369,026	267,798	102,755	64,348	90,638	132,081	75,581	75,756
SE TN Community Corrections	311,848	317,096	309,664	335,261	295,120	344,755	346,711	343,898
Emergency Management Agency	342,020	347,737	713,706	398,743	406,485	383,174	408,145	410,119
Rescue Squad	101,355	218,635	180,809	151,645	148,203	-	-	-
Disaster Relief	-	-	-	118,281	-	-	-	-
Homeland Security	284,385	583,335	647,848	250,632	103,251	130,555	63,849	43,697
Inspection & Regulation	189,566	159,001	162,462	206,152	167,892	177,158	182,123	185,193
County Coroner/Medical Examiner	132,163	131,193	108,250	144,502	183,784	182,502	166,463	176,085
Safe Neighborhood Grant	-	22,993	-	-	-	-	-	-
911 Center	450,000	450,000	450,000	450,000	450,000	450,000	550,000	450,000
Health Department - Local	388,867	379,582	393,797	390,520	403,343	393,669	390,974	388,818
Animal Control	318,187	344,445	339,741	325,779	325,000	325,000	186,667	80,000
Emer. Medical Services (Ambulance)	4,083,462	4,562,050	4,423,244	4,626,210	4,775,143	4,997,192	5,061,725	5,350,867
Juvenile Drug Court	43,350	50,839	47,346	49,098	40,603	50,000	50,000	50,000
Health Department - State Grant	982,821	943,838	954,801	974,095	982,116	1,070,731	1,091,600	1,131,561
General Welfare Assistance	1,000	2,000	2,000	1,500	1,000	1,500	1,500	1,500
Aid to Dependent Children	-	309	-	-	-	500	-	-
Other Local Welfare Services	75,832	78,865	78,865	78,865	78,865	88,944	88,944	90,011
Waste Pickup Grant	985	695	300	-	-	-	-	-
Recycling Center	27,327	-	-	-	-	-	-	-
Tobacco Prevention Grant	36,526	-	-	-	-	-	-	-
Car Seat Grant - Health Dept.	-	16,352	11,981	7,820	1,276	12,500	14,988	12,500
Adult Activities	10,000	10,000	10,000	9,500	9,500	9,500	9,500	9,500
Senior Citizens Assistance	91,393	94,060	94,060	94,060	94,060	94,060	93,391	94,326
Recreation Department	983,117	917,690	944,654	921,903	969,455	948,011	971,223	978,234
New Recreation Department	-	-	-	-	-	-	-	50,000
Agricultural Extension Service	258,725	264,351	236,976	269,102	233,291	294,466	372,277	315,812
Soil Conservation	48,756	50,270	50,269	48,111	49,326	52,818	46,972	48,623
Farmers' Market North	-	-	-	-	70,569	7,200	1,218	-
Storm Water Mgt/Engineering Dept.	124,275	216,218	232,038	217,466	223,973	228,872	228,744	237,787
Tourism Development	150,000	160,000	148,132	161,911	221,000	200,000	267,000	250,000
Industrial Development	150,000	160,000	148,132	161,911	221,000	200,000	267,000	250,000
Economic Development	578,142	51,323	-	16,062	8,938	-	-	-
Public Transportation	33,595	42,000	42,000	42,000	42,000	42,000	42,000	42,000
Veteran's Services	104,175	109,284	109,025	111,171	111,008	114,634	116,193	118,464
Other Charges	565,211	302,051	311,529	344,913	360,321	360,000	400,000	400,000
Contribution to Other Agencies	100,765	68,629	78,765	76,089	68,251	78,259	78,259	78,517
Tobacco Grant	-	-	-	-	-	-	-	75,753
ARRA Grant - Juvenile Drug Court	-	-	47,209	40,333	172	-	-	-
ARRA Grant - Adult Drug Court	-	-	29,760	42,732	39,765	-	-	-
ARRA Grant - ICAC - Sheriff	-	-	34,189	50,212	-	-	-	-
ARRA Grant - Courtroom Security	-	-	3,146	11,108	-	-	-	-
ARRA Grant - JAG - Sheriff	-	-	144,432	-	-	-	-	-
ARRA Grant - Energy	-	-	-	-	76,421	-	-	-
Greenway	-	10,000	-	-	-	-	-	-
Miscellaneous	-	125,000	33,134	30,475	-	(3,770)	-	-
<b>TOTAL</b>	<b>\$ 31,006,495</b>	<b>\$ 32,225,534</b>	<b>\$ 32,498,509</b>	<b>\$ 31,376,352</b>	<b>\$ 32,377,469</b>	<b>\$ 33,365,583</b>	<b>\$ 33,858,950</b>	<b>\$ 33,818,417</b>
<b>ENDING BALANCE</b>								
Changes in Reserves	\$ (599,326)	\$ (2,057,834)	\$ (1,801,043)	\$ (329,477)	\$ 1,005,443	\$ 90,386	\$ (491,129)	\$ (387,443)
<b>TOTAL</b>	<b>\$ 7,520,768</b>	<b>\$ 5,462,934</b>	<b>\$ 3,661,891</b>	<b>\$ 3,332,414</b>	<b>\$ 4,337,857</b>	<b>\$ 4,428,244</b>	<b>\$ 6,045,222</b>	<b>\$ 5,657,780</b>
Designated/Reserved	\$ 5,506,673	\$ 2,210,967	\$ 2,571,493	\$ 2,897,043	\$ 3,136,884	\$ 2,231,922	\$ 2,100,000	\$ 2,041,995
Undesignated Fund Balance	2,014,095	3,251,967	1,090,398	435,371	1,200,973	2,196,323	3,945,222	3,615,785
<b>TOTAL</b>	<b>\$ 7,520,768</b>	<b>\$ 5,462,934</b>	<b>\$ 3,661,891</b>	<b>\$ 3,332,414</b>	<b>\$ 4,337,857</b>	<b>\$ 4,428,244</b>	<b>\$ 6,045,222</b>	<b>\$ 5,657,780</b>

SPECIAL REVENUE FUNDS

	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	AMENDED BUDGET 2013-2014	BUDGET 2014-2015
<b>BEGINNING BALANCE WITH RESERVES</b>	\$ 2,743,944	\$ 3,282,970	\$ 3,713,269	\$ 3,244,658	\$ 2,731,653	\$ 3,830,248	\$ 2,590,023	\$ 2,828,989
<b>REVENUES/SOURCES</b>								
Local Taxes	\$ 2,256,541	\$ 2,389,180	\$ 2,463,169	\$ 4,322,318	\$ 4,531,016	\$ 4,590,791	\$ 4,576,604	\$ 4,864,279
Fines, Forfeitures & Penalties	238,298	274,904	104,448	357,996	413,821	158,283	198,444	124,750
Charges for Current Services	222,784	335,335	234,437	286,296	230,468	240,657	261,000	261,000
Other Local Revenues	186,179	144,956	151,917	229,970	155,806	143,461	204,953	82,751
State of Tennessee	75,226	90,139	79,788	49,341	99,129	783,756	222,582	77,200
Federal Government	-	210,100	-	-	1,007,388	15,965	281,327	-
Other Gov't & Citizens Groups	-	20,000	-	-	20,000	45,000	45,000	45,000
Other Sources	-	-	-	-	-	1,830,500	1,955,199	2,353,216
<b>TOTAL</b>	\$ 2,979,028	\$ 3,464,614	\$ 3,033,759	\$ 5,245,921	\$ 6,457,628	\$ 7,808,413	\$ 7,745,109	\$ 7,808,196
<b>EXPENDITURES/USES</b>								
Law Library	\$ 4,886	\$ 7,342	\$ 7,801	\$ 10,082	\$ 9,625	\$ 11,289	\$ 12,240	\$ 12,350
Public Library	564,498	571,303	569,494	576,165	579,743	579,836	642,100	629,181
Solid Waste Fund	64,016	127,708	109,392	1,426,514	561,537	157,743	229,654	197,724
Sheriff's Drug Fund	544,101	601,851	499,246	315,936	319,829	331,310	229,009	201,080
Tri-State Exhibition Center	146,776	168,535	175,771	144,738	234,174	196,563	205,670	212,909
County Fire Department	1,025,179	1,555,840	1,816,419	1,472,629	1,739,819	5,628,719	4,184,251	4,248,994
Veteran's Nursing Home Fund	-	-	-	-	52,831	13,886	14,219	-
Inside Fire Fringe Fund	-	-	-	1,860,809	1,861,477	2,129,292	1,989,000	2,392,216
TN Vocational Center	90,546	1,736	4,515	-	-	-	-	-
<b>TOTAL</b>	\$ 2,440,002	\$ 3,034,315	\$ 3,182,638	\$ 5,806,873	\$ 5,359,035	\$ 9,048,638	\$ 7,506,143	\$ 7,894,454
<b>OTHER SOURCES &amp; USES</b>	\$ -	\$ 79,500	\$ 319,732	\$ (47,945)	\$ -	\$ -	\$ -	\$ -
<b>ENDING BALANCE</b>								
Changes in Reserves	\$ 539,026	\$ 509,799	\$ 170,853	\$ (608,897)	\$ 1,098,593	\$ (1,240,225)	\$ 238,966	\$ (86,258)
<b>TOTAL</b>	\$ 3,282,970	\$ 3,713,269	\$ 3,244,658	\$ 2,731,653	\$ 3,830,248	\$ 2,590,023	\$ 2,828,989	\$ 2,742,731
Designated/Reserved	\$ 3,282,970	\$ 3,713,269	\$ 3,244,658	\$ 2,731,653	\$ 3,830,248	\$ 2,590,023	\$ 2,828,989	\$ 2,742,731
Undesignated Fund Balance	-	-	-	-	-	-	-	-
<b>TOTAL</b>	\$ 3,282,970	\$ 3,713,269	\$ 3,244,658	\$ 2,731,653	\$ 3,830,248	\$ 2,590,023	\$ 2,828,989	\$ 2,742,731

# ROAD DEPARTMENT SUMMARY

	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	AMENDED BUDGET 2013-2014	BUDGET 2014-2015
<b>BEGINNING BALANCE WITH RESERVES</b>	\$ 1,912,038	\$ 2,153,228	\$ 2,387,690	\$ 2,101,643	\$ 2,332,073	\$ 2,255,066	\$ 1,941,708	\$ 1,480,418
<b>REVENUES/SOURCES</b>								
Local Taxes	\$ 2,464,805	\$ 2,500,977	\$ 2,585,847	\$ 2,634,143	\$ 2,646,087	\$ 2,671,136	\$ 2,605,092	\$ 2,735,078
Other Local Revenues	20,749	43,394	189,326	370,201	40,217	27,017	62,565	11,100
State of Tennessee	2,512,981	2,229,582	2,296,396	2,350,604	2,277,989	2,422,157	2,678,063	3,394,466
Federal Government	-	-	-	-	168,525	-	-	-
Other Gov't & Citizens Groups	-	-	-	-	-	-	-	-
Other Sources	41,057	-	-	-	-	-	12,903	100
<b>TOTAL</b>	\$ 5,039,592	\$ 4,773,953	\$ 5,071,569	\$ 5,354,948	\$ 5,132,818	\$ 5,120,310	\$ 5,358,623	\$ 6,140,744
<b>EXPENDITURES/USES</b>								
Administration	\$ 419,673	\$ 442,086	\$ 459,129	\$ 436,174	\$ 422,163	\$ 447,094	\$ 481,523	\$ 505,847
Highway & Bridge Maintenance	2,611,126	2,313,218	3,002,118	2,591,747	2,783,335	2,769,594	2,107,022	2,340,250
Operation & Main. Of Equip.	465,759	436,247	418,986	507,065	512,701	582,007	604,060	599,810
Quarry Operations	-	419	80,433	-	-	-	-	100
Litter & Trash Collection	81,211	82,763	150,054	83,216	105,174	100,767	103,748	102,748
Other Charges	146,384	148,372	686,668	156,591	157,129	162,268	176,715	194,967
Employee Benefits	612,837	675,392	292,318	703,533	746,725	770,742	810,270	839,275
Capital Outlay	208,897	168,686	267,910	259,463	207,714	319,140	1,259,000	1,955,816
Bridge Renovations	252,515	272,308	-	386,729	274,884	282,056	277,575	357,348
<b>TOTAL</b>	\$ 4,798,402	\$ 4,539,491	\$ 5,357,616	\$ 5,124,518	\$ 5,209,825	\$ 5,433,668	\$ 5,819,913	\$ 6,896,161
<b>TRANSFERS IN/OUT</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ENDING BALANCE</b>								
Changes in Reserves	\$ 241,190	\$ 234,462	\$ (286,047)	\$ 230,430	\$ (77,007)	\$ (313,358)	\$ (461,290)	\$ (755,417)
<b>TOTAL</b>	\$ 2,153,228	\$ 2,387,690	\$ 2,101,643	\$ 2,332,073	\$ 2,255,066	\$ 1,941,708	\$ 1,480,418	\$ 725,002
Designated/Reserved	\$ 2,153,228	\$ 2,387,690	\$ 2,101,643	\$ 2,332,073	\$ 2,255,066	\$ 1,941,708	\$ 1,480,418	\$ 725,002
Undesignated Fund Balance	-	-	-	-	-	-	-	-
<b>TOTAL</b>	\$ 2,153,228	\$ 2,387,690	\$ 2,101,643	\$ 2,332,073	\$ 2,255,066	\$ 1,941,708	\$ 1,480,418	\$ 725,002

BRADLEY COUNTY SCHOOL FUND

	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	AMENDED BUDGET 2013-2014	BUDGET 2014-2015
<b>BEGINNING BALANCE WITH RESERVES</b>	\$ 6,425,716	\$ 5,766,514	\$ 6,399,624	\$ 7,877,296	\$ 6,312,343	\$ 9,119,080	\$ 8,265,004	\$ 7,792,897
<b>REVENUES/SOURCES</b>								
Local Taxes	\$ 19,210,295	\$ 19,313,767	\$ 20,701,396	\$ 21,228,032	\$ 22,089,809	\$ 22,349,845	\$ 22,489,000	\$ 22,503,000
Licenses & Permits	5,042	5,551	4,732	5,130	5,184	5,457	5,000	5,500
Charges for Current Services	2,164,641	2,192,061	2,057,251	1,910,712	2,069,903	2,075,005	2,500,000	2,395,000
Other Local Revenues	300,869	173,542	85,524	43,868	134,769	318,246	103,000	39,000
State of Tennessee	39,471,720	40,777,116	41,172,574	42,978,500	43,623,711	45,645,236	48,746,745	45,299,000
Federal Government	5,627,342	5,562,644	3,913,254	4,651,197	5,605,775	4,264,834	3,738,462	3,290,000
Other Sources	44,318	51,733	(252,610)	147,224	-	-	40,000	60,000
<b>TOTAL</b>	\$ 66,824,227	\$ 68,076,414	\$ 67,682,121	\$ 70,964,663	\$ 73,529,151	\$ 74,658,623	\$ 77,622,207	\$ 73,591,500
<b>EXPENDITURES/USES</b>								
<b>Instruction</b>								
Regular Instruction Program	\$ 33,096,438	\$ 34,638,199	\$ 36,070,995	\$ 36,806,718	\$ 35,296,123	\$ 38,289,615	\$ 39,618,859	\$ 39,400,200
Special Education Program	2,811,539	2,877,436	1,729,600	2,276,816	3,192,486	3,630,913	3,959,500	4,041,800
Vocational Education Program	2,377,274	2,510,568	2,455,378	2,528,816	2,602,027	2,656,291	2,763,400	2,777,300
Adult Education Program	249,994	178,845	153,323	202,890	181,011	182,613	250,300	250,300
<b>Support Services</b>								
Students	2,431,715	2,245,385	2,378,912	2,945,893	3,547,876	3,142,373	3,207,443	2,938,925
Instructional Staff	2,182,760	2,581,237	2,632,292	2,867,690	3,706,780	2,948,721	2,971,558	3,002,400
General Administration	4,064,763	3,825,347	1,887,355	1,807,117	1,123,477	1,790,781	1,836,045	1,849,170
Office of Principal	3,150,381	3,295,055	3,339,291	3,470,929	3,638,684	3,699,749	3,853,000	3,842,900
Business Administration	306,831	322,572	332,386	335,476	331,751	351,944	362,150	362,150
Operation & Maint. Of Plant	6,679,002	5,996,772	5,816,772	5,658,455	5,991,667	5,780,375	6,087,330	5,907,805
Student Transportation	1,970,651	2,057,510	2,081,628	2,135,299	2,201,764	2,291,984	2,388,875	2,398,875
Other Support Services	569,361	552,651	584,384	648,612	724,314	796,940	1,455,500	796,900
<b>Operation of Non-Instructional Services</b>								
Food Service	67,113	66,529	73,147	73,884	75,958	81,564	87,700	88,775
Community Service	328,113	327,758	421,924	373,404	373,298	372,962	393,450	-
Early Childhood Education	1,034,189	1,177,232	1,266,847	1,319,487	1,358,455	1,382,187	1,382,187	-
Regular Capital Outlay	1,522,470	495,638	337,657	4,044,312	2,171,658	2,794,750	2,704,909	1,403,000
<b>Central Cafeteria Fund</b>	4,640,835	4,294,570	4,642,558	5,033,818	5,261,611	5,405,237	5,800,000	5,681,000
<b>TOTAL</b>	\$ 67,483,429	\$ 67,443,304	\$ 66,204,449	\$ 72,529,616	\$ 71,778,940	\$ 75,598,999	\$ 79,122,207	\$ 74,741,500
<b>OTHER SOURCES &amp; USES</b>	\$ -	\$ -	\$ -	\$ -	\$ (1,056,526)	\$ (86,300)	\$ (1,027,893)	\$ -
<b>ENDING BALANCE</b>								
Changes in Reserves	\$ (659,202)	\$ 633,110	\$ 1,477,672	\$ (1,564,953)	\$ 693,685	\$ (1,026,676)	\$ (2,527,893)	\$ (1,150,000)
<b>TOTAL</b>	\$ 5,766,514	\$ 6,399,624	\$ 7,877,296	\$ 6,312,343	\$ 9,119,080	\$ 8,265,004	\$ 7,792,897	\$ 6,642,897
Designated/Reserved	\$ 5,766,514	\$ 6,399,624	\$ 7,877,296	\$ 6,312,343	\$ 9,119,080	\$ 8,265,004	\$ 7,792,897	\$ 6,642,897
Undesignated Fund Balance	-	-	-	-	-	-	-	-
<b>TOTAL</b>	\$ 5,766,514	\$ 6,399,624	\$ 7,877,296	\$ 6,312,343	\$ 9,119,080	\$ 8,265,004	\$ 7,792,897	\$ 6,642,897

## DEBT SERVICE SUMMARY

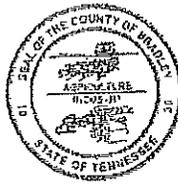
	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	AMENDED BUDGET 2013-2014	BUDGET 2014-2015
<b>BEGINNING BALANCE WITH RESERVES</b>	\$ 15,863,135	\$ 15,491,369	\$ 16,250,237	\$ 16,403,302	\$ 15,529,814	\$ 14,136,118	\$ 12,965,130	\$ 10,812,764
<b>REVENUES/SOURCES</b>								
Local Taxes	4,808,627	4,883,571	4,831,014	4,710,678	4,724,622	4,767,940	4,792,710	5,041,864
Other Local Revenues	748,112	369,420	21,228	19,934	-	207,400	1,836	-
State of Tennessee	146,537	209,803	147,636	148,236	154,913	164,611	149,000	149,000
Federal Government	-	-	-	-	327,278	-	-	-
Other Sources	254,375	889,734	474,402	327,278	-	370,458	1,573,834	523,354
<b>TOTAL</b>	\$ 5,957,651	\$ 6,352,528	\$ 5,474,280	\$ 5,206,126	\$ 5,206,813	\$ 5,510,409	\$ 6,517,380	\$ 5,714,218
<b>EXPENDITURES/USES</b>								
Other Charges	277,590	100,707	97,834	95,744	98,690	97,009	115,990	127,406
Gen Gov't Debt Service	1,501,444	1,640,043	1,198,344	1,361,338	1,138,123	1,088,491	1,564,976	1,543,460
Education Debt Service	4,550,383	3,852,910	4,025,037	4,622,532	5,369,045	5,495,897	5,988,780	5,863,708
<b>TOTAL</b>	\$ 6,329,417	\$ 5,593,660	\$ 5,321,215	\$ 6,079,614	\$ 6,605,858	\$ 6,681,397	\$ 7,669,746	\$ 7,534,574
<b>TRANSFERS IN/OUT</b>	\$ -	\$ -	\$ -	\$ -	\$ (5,349)	\$ -	\$ 1,000,000	\$ -
<b>ENDING BALANCE</b>								
Changes in Reserves	\$ (371,766)	\$ 758,868	\$ 153,065	\$ (873,488)	\$ (1,404,394)	\$ (1,170,988)	\$ (152,366)	\$ (1,820,356)
<b>TOTAL</b>	\$ 15,491,369	\$ 16,250,237	\$ 16,403,302	\$ 15,529,814	\$ 14,136,118	\$ 12,965,130	\$ 10,812,764	\$ 8,992,408
Designated/Reserved	\$ 15,491,369	\$ 16,250,237	\$ 16,403,302	\$ 15,529,814	\$ 14,136,118	\$ 12,965,130	\$ 10,812,764	\$ 8,992,408
Undesignated Fund Balance	-	-	-	-	-	-	-	-
<b>TOTAL</b>	\$ 15,491,369	\$ 16,250,237	\$ 16,403,302	\$ 15,529,814	\$ 14,136,118	\$ 12,965,130	\$ 10,812,764	\$ 8,992,408

## CAPITAL PROJECTS SUMMARY

	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	AMENDED BUDGET 2013-2014	BUDGET 2014-2015
<b>BEGINNING BALANCE WITH RESERVES</b>	\$ 2,103,320	\$ 3,657,195	\$ 5,645,549	\$ 6,347,938	\$ 5,217,744	\$ 4,361,913	\$ 3,710,110	\$ 1,734,618
<b>REVENUES/SOURCES</b>								
Local Taxes	1,757,615	1,783,528	2,137,837	1,184,765	1,083,120	1,130,885	1,223,657	1,202,299
Other Local Revenues	534,850	434,855	432,279	322,552	914,411	108,725	86,000	72,000
State of Tennessee	53,946	303,268	-	167,994	3,736,642	56,703	60,000	254,947
Federal Government	-	288,745	-	-	20,609	-	-	-
Other Gov't & Citizens Groups	-	-	-	-	-	-	-	-
Other Sources	-	-	49,028	-	-	-	-	-
<b>TOTAL</b>	\$ 2,346,411	\$ 2,810,396	\$ 2,619,144	\$ 1,675,311	\$ 5,754,782	\$ 1,296,313	\$ 1,369,657	\$ 1,529,247
<b>EXPENDITURES/USES</b>								
General Administration	\$ -	\$ -	\$ 3,592	\$ 21,938	\$ 16,315	\$ 6,300	\$ -	\$ -
Public Safety	-	-	-	184,060	242,933	82,077	46,000	-
Public Utility Projects	-	438,216	26,750	-	452,229	-	-	-
Public Health	-	-	142,596	334,386	244,679	81,754	80,000	-
Social, Cultural, & Recreation	-	-	34,078	474,913	104,032	200	60,000	254,947
Highway & Street Projects	751,353	108,088	178,752	427,071	7,415	585	-	-
Other Capital Outlay- Wacker	-	-	-	895,950	-	157,005	2,000,000	300,000
Industrial Dev - Whirlpool	-	-	1,000,000	178,761	721,239	-	-	-
Industrial Dev - Wacker	-	-	-	6,250	43,750	-	1,000,000	597,045
Industrial Dev - Minnis Rd Sewer	-	-	310,538	234,810	-	-	-	-
Industrial Dev - Interchange	-	-	-	-	74,437	999,423	112,023	814,117
Industrial Dev - Strategic Plan	-	-	-	-	35,788	24,212	-	-
Industrial Dev - Benton Pike	-	-	-	-	999,135	-	-	-
Industrial Dev - Amazon	-	-	-	-	3,015,969	551,961	-	-
Industrial Dev - Veterans Nursing Home	-	-	-	-	-	-	-	550,000
Industrial Dev - Greenway	-	-	-	-	-	9,400	9,400	9,400
Schools	-	10,001	-	22,090	12,083	12,607	12,800	12,800
Other Operations	-	-	-	-	405,378	-	-	-
Other Charges	41,183	265,737	220,449	25,276	22,580	22,592	24,927	24,305
<b>TOTAL</b>	\$ 792,536	\$ 822,042	\$ 1,916,755	\$ 2,805,505	\$ 6,397,962	\$ 1,948,116	\$ 3,345,150	\$ 2,562,614
<b>OTHER SOURCES &amp; USES</b>	\$ -	\$ -	\$ -	\$ -	\$ (499,898)		\$ -	\$ -
<b>ENDING BALANCE</b>								
Changes in Reserves	\$ 1,553,875	\$ 1,988,354	\$ 702,389	\$ (1,130,194)	\$ (1,143,078)	\$ (651,803)	\$ (1,975,493)	\$ (1,033,367)
<b>TOTAL</b>	\$ 3,657,195	\$ 5,645,549	\$ 6,347,938	\$ 5,217,744	\$ 5,074,462	\$ 3,710,110	\$ 1,734,618	\$ 701,251
Designated/Reserved	\$ 3,657,195	\$ 5,645,549	\$ 6,347,938	\$ 5,217,744	\$ 5,074,462	\$ 3,710,110	\$ 1,734,618	\$ 701,251
Undesignated Fund Balance	-	-	-	-	-	-	-	-
<b>TOTAL</b>	\$ 3,657,195	\$ 5,645,549	\$ 6,347,938	\$ 5,217,744	\$ 5,074,462	\$ 3,710,110	\$ 1,734,618	\$ 701,251

## HWQ OF LIFE SUMMARY

	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	AMENDED BUDGET 2013-2014	BUDGET 2014-2015
<b>BEGINNING BALANCE WITH RESERVES</b>	\$ 15,375,294	\$ 16,224,385	\$ 16,732,055	\$ 16,666,168	\$ 16,498,203	\$ 16,493,179	\$ 16,612,191	\$ 16,397,297
<b>REVENUES/SOURCES</b>								
Other Local Revenues	849,091	706,130	166,541	195,893	316,325	168,772	90,000	175,000
Other Sources	-	-	-	265,568	-	156,790	52,037	-
<b>TOTAL</b>	\$ 849,091	\$ 706,130	\$ 166,541	\$ 461,461	\$ 316,325	\$ 325,562	\$ 142,037	\$ 175,000
<b>EXPENDITURES/USES</b>								
Grants Awarded in 2008	\$ -	\$ 151,081	\$ 110,645	\$ 130,027	\$ 34,996	\$ 3,397	\$ 39,498	\$ -
Grants Awarded in 2009	-	-	52,131	87,087	8,995	-	15,000	-
Grants Awarded in 2010	-	-	-	95,191	33,197	-	-	-
Grants Awarded in 2011	-	-	-	-	116,234	76,889	22,864	-
Grants Awarded in 2012	-	-	-	-	-	-	76,550	-
Grants Awarded in 2013	-	-	-	-	-	-	92,000	-
Library Contribution	-	-	69,652	72,484	64,000	79,284	85,000	89,000
Principal on Notes	-	40,700	-	-	-	-	-	-
Interest on Notes	-	6,679	-	-	-	-	-	-
Other Charges	-	-	-	244,638	63,926	46,981	26,019	-
<b>TOTAL</b>	\$ -	\$ 198,460	\$ 232,428	\$ 629,427	\$ 321,349	\$ 206,550	\$ 356,931	\$ 89,000
<b>TRANSFERS IN/OUT</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ENDING BALANCE</b>								
Changes in Reserves	\$ 849,091	\$ 507,670	\$ (65,887)	\$ (167,966)	\$ (5,024)	\$ 119,012	\$ (214,894)	\$ 86,000
<b>TOTAL</b>	\$ 16,224,385	\$ 16,732,055	\$ 16,666,168	\$ 16,498,203	\$ 16,493,179	\$ 16,612,191	\$ 16,397,297	\$ 16,483,297
Designated/Reserved	\$ 16,224,385	\$ 16,732,055	\$ 16,666,168	\$ 16,498,203	\$ 16,493,179	\$ 16,612,191	\$ 16,397,297	\$ 16,483,297
Undesignated Fund Balance	-	-	-	-	-	-	-	-
<b>TOTAL</b>	\$ 16,224,385	\$ 16,732,055	\$ 16,666,168	\$ 16,498,203	\$ 16,493,179	\$ 16,612,191	\$ 16,397,297	\$ 16,483,297



RESOLUTION 2014-25

RESOLUTION FIXING THE TAX LEVY  
BRADLEY COUNTY, TENNESSEE  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2014

SECTION 1. BE IT RESOLVED by the County Commissioners of Bradley County, Tennessee, assembled in REGULAR SESSION on this 7th day of July, 2014, that the combined property tax rate for Bradley County, Tennessee for the fiscal year beginning July 1, 2014, shall be the State of Tennessee corrected certified tax rate of \$1.8721 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

FUND

County General	\$	0.5404
Public Library		0.0289
Pike Road		0.1320
General Purpose Schools - County & City		0.8813
Education Capital Projects		0.0017
Community Development		0.0522
Debt Service - General Debt		<u>0.2356</u>
 TOTAL	 \$	 <u>1.8721</u>

SECTION 2. BE IT FURTHER RESOLVED that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the County General Fund.

SECTION 3. BE IT FURTHER RESOLVED that all Resolutions of the Board of County Commissioners of Bradley County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 4. BE IT FURTHER RESOLVED that this Resolution take effect as of July 1, 2014, the public welfare requiring it, and that this resolution be spread upon the minutes of the County Commission.

SECTION 5. BE IT FURTHER RESOLVED, that the County Trustee shall reflect the property tax rate upon the receipts used in collecting property taxes.

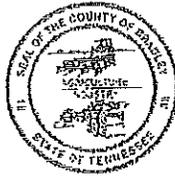
Passed this 7th day of July, 2014.

Louie Alford, Chairman

Donna Simpson, County Clerk

D. Gary Davis, County Mayor

STATE OF TENNESSEE )  
COUNTY OF BRADLEY ) ss SEAL  
I, DONNA A. SIMPSON, COUNTY CLERK  
of said county, do hereby certify that the foregoing is  
a true and perfect copy of the Resolution  
fixing the tax levy beginning  
July 2014  
as same appears of record in my office.  
Witness my hand and official seal in Cleveland, Tennessee,  
this 23rd day of July, 2014  
  
DONNA A. SIMPSON, CLERK



RESOLUTION 2014-26

RESOLUTION FIXING THE TAX LEVY OF THE COUNTY FIRE DISTRICT  
BRADLEY COUNTY, TENNESSEE  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2014

SECTION 1. BE IT RESOLVED by The County Commission of Bradley County, Tennessee, assembled in REGULAR SESSION on this 7th day of July, 2014 that, pursuant to Tennessee Code Annotated Section 5-17-106, this County Commission hereby levies an annual fire tax upon the property owners of the Fire District 2 (Rural) in the amount of point three four four cents (\$.3440) on each \$100.00 of taxable property located within the County but outside of the Fire District 1 (Fringe); and point four two one two cents (\$.4212) on each \$100.00 of taxable property located within the Fire District 1 (Fringe), for the fiscal year beginning July 1, 2014, which is deemed by this Commission to pay the budget of the County Fire District;

SECTION 2. BE IT FURTHER RESOLVED that, pursuant to Tennessee Code Annotated Section 5-17-107, the Fire Tax levied by this Resolution shall be assessed in the same manner as the County Property Tax and collected as an addition thereto, and shall in all ways be treated as a part of the County Property Tax;

SECTION 3. BE IT FURTHER RESOLVED that, as provided by Tennessee Code Annotated Section 5-17-108, this Resolution and nothing contained herein shall be construed to limit in any way the fire departments of any municipality providing fire service, but authorizes this Commission, in its capacity as the County Fire Department, if it so desires, to contract with municipalities in order to coordinate fire service county-wide;

SECTION 4. BE IT FURTHER RESOLVED, that all Resolutions of the Board of County Commissioners of Bradley County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 5. BE IT FURTHER RESOLVED that this Resolution take effect as of July 1, 2014, the public welfare requiring it, and that this resolution be spread upon the minutes of the County Commission.

Passed this 7th day of July, 2014.

*Louie Alford*  
Louie Alford, Chairman

*Donna A. Simpson*  
Donna Simpson, County Clerk

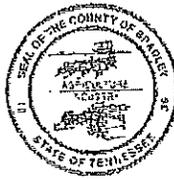
*D. Gary Davis*  
D. Gary Davis, County Mayor

SEAL

STATE OF TENNESSEE }  
COUNTY OF BRADLEY } ss

I, DONNA A. SIMPSON, COUNTY CLERK of said county, do hereby certify that the foregoing is a true and perfect copy of the Resolution fixing the tax levy on Fire District 2 beginning July 1, 2014 as same appears of record in my office.

Witness my hand and official seal in Cleveland, Tennessee, this 23rd day of July, 2014  
*Donna A. Simpson* CLERK



## RESOLUTION 2014-27

### A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF BRADLEY COUNTY, TENNESSEE, FOR THE FISCAL YEAR BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015

SECTION 1. BE IT RESOLVED By the Board of County Commissioners of Bradley County, Tennessee, assembled in regular session on the 7th day of July, 2014, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Bradley County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the fiscal year beginning July 1, 2014 and ending June 30, 2015 according to the following schedule:

#### COUNTY GENERAL FUND

County Commission	\$ 458,997
Board Of Equalization	3,032
Beer Brd	2,693
Other Boards And Committees - Archives	36,268
County Mayor	262,040
Personnel Office	175,794
County Attorney	198,565
Election Commission	333,921
Register Of Deeds	67,918
Engineering/Planning/Building Inspection	214,381
Development (G.I.S.)	220,603
Courthouse, Agriculture & Annex Bldg.	445,182
TN Vocational Building	4,000
Accounting And Budgeting	207,467
Property Assessor's Office	785,922
Reappraisal Program	115,000
County Trustee's Office	90,315
County Clerk's Office	176,150
Data Processing	166,919
Circuit Court Clerk	1,383,400
General Sessions Judge - Randolph	240,066
General Sessions Judge - Swafford	301,864
Drug Court	70,000
Chancery Court	48,042
Juvenile Court	616,778
Judicial	35,000
Other Administration Of Justice	121,186
Probation Services	386,913
Sheriff's Department	7,060,739
Traffic Safety Grant	289,805
Traffic Control	18,500
Justice Center	6,422,336
Juvenile Center	1,119,598
Juvenile Services - BUG Grant Program	66,755
Juvenile Services - JJS Grant Program	9,000

COUNTY GENERAL FUND - (Continued)

SE TN Community Corrections	343,898
Civil Defense - EMA	410,119
Homeland Security	43,697
Inspection and Regulation	185,193
County Coroner/Medical Examiner	176,085
Other Public Safety	450,000
Local Health Center	383,818
Rabies and Animal Control	80,000
Emergency Medical Services	5,350,867
Juvenile Drug Court	50,000
Health Services - State	1,131,561
General Welfare Assistance	1,500
Other Local Welfare Services	90,011
Car Seat Grant	12,500
Adult Activities	9,500
Senior Citizens Assistance	94,326
Tournaments - Recreation	50,000
Other Social, Cultural And Recreation	978,234
Agricultural Extension Service	315,812
Soil Conservation	48,623
Storm Water Program	237,787
Tourism Development	250,000
Industrial Development	250,000
Public Transportation	42,000
Veterans' Services	118,464
Other Charges	400,000
Contributions To Other Agencies	78,517
Tobacco Grant	75,753
	<hr/>
TOTAL GENERAL FUND	<u>\$ 33,813,417</u>

PIKE ROAD FUND

Administration	\$ 513,337
Highway And Bridge Maintenance	2,358,910
Operation And Maint. Of Equipment	602,544
Quarry Operations	100
Litter And Trash Collection	104,108
Other Charges	194,967
Employee Benefits	801,480
Capital Outlay	1,955,816
Bridge Renovations/Replacements	357,310
	<hr/>
TOTAL PIKE ROAD FUND	<u>\$ 6,888,572</u>

PUBLIC LIBRARY FUND

Library-Cleveland Public Library	\$ 614,181
Other Charges	15,000
	<hr/>
TOTAL LIBRARY FUND	<u>\$ 629,181</u>

GENERAL DEBT SERVICE FUND

Other Charges	\$ 127,406
General Government Debt Service	1,543,460
Education Debt Service	<u>5,863,708</u>
TOTAL GENERAL DEBT SERVICE FUND	<u>\$ 7,534,574</u>

LAW LIBRARY

Libraries	\$ 12,200
Other Charges	<u>150</u>
TOTAL LAW LIBRARY FUND	<u>\$ 12,350</u>

FIRE DISTRICT FUND

Fire Prevention and Control	\$ 4,000,681
Transfer to Debt Service	210,313
Other Charges	<u>38,000</u>
TOTAL COUNTY FIRE DISTRICT FUND	<u>\$ 4,248,994</u>

SHERIFF'S DRUG FUND

Sheriff's Department	\$ 64,787
Drug Enforcement	124,793
Alcohol and Drug Programs	10,000
Other Charges	<u>1,500</u>
TOTAL SHERIFF'S DRUG FUND	<u>\$ 201,080</u>

SOLID WASTE / SANITATION FUND

Landfill Operations & Maintenance	\$ 65,000
Recycling	102,361
Contributions to Other Agencies (Keep America Beautiful)	27,000
Other Charges	<u>3,363</u>
TOTAL SOLID WASTE / SANITATION FUND	<u>\$ 197,724</u>

AGRICENTER FUND

Other Social, Cultural, and Recreational	\$ 210,809
Other Charges	<u>2,100</u>
TOTAL AGRICENTER FUND	<u>\$ 212,909</u>

EDUCATION CAPITAL PROJECTS

Capital Projects	\$ 12,000
Other Charges	<u>800</u>
TOTAL EDUCATION CAPITAL PROJECTS	<u>\$ 12,800</u>

COUNTY SCHOOLS

	General Purpose School Budget	Central Cafeteria Fund Budget
Instruction		
Regular Instruction Program	\$ 39,400,200	\$ 0
Special Education Program	4,041,800	0
Vocational Education Program	2,777,300	0
Adult Education Program	250,300	0
Support Services		
Students	2,938,925	0
Instructional Staff	3,002,400	0
General Administration	1,849,170	0
School Admin. - Office of Principal	3,842,900	0
Business Administration	362,150	0
Operation and Maintenance of Plant	5,907,805	0
Student Transportation	2,398,875	0
Other Support Services - Central and Other	796,900	0
Operation of Non-Instruction Services		
Food Service	88,775	5,681,000
Regular Capital Outlay	1,403,000	0
TOTAL SCHOOL FUNDS	<u>\$ 69,060,500</u>	<u>\$ 5,681,000</u>

HEALTH, WELLNESS & QUALITY OF LIFE CAPITAL PROJECTS

Other Public Health & Welfare	<u>\$ 89,000</u>
TOTAL HWQ FUND	<u>\$ 89,000</u>

CAPITAL PROJECTS FUND

Capital Projects	\$ 554,947
Other Charges	<u>1,000</u>
TOTAL CAPITAL PROJECTS FUND	<u>\$ 555,947</u>

COMMUNITY DEVELOPMENT

Industrial Development	\$ 1,970,562
Other Charges	<u>23,305</u>
TOTAL COMMUNITY DEVELOPMENT	<u>\$ 1,993,867</u>

FIRE FUND - INSIDE FRINGE

Intergovernmental Transfers	\$ 2,353,216
Other Charges	<u>39,000</u>
TOTAL FIRE FUND - INSIDIE FRINGE	<u>\$ 2,392,216</u>

BE IT FURTHER RESOLVED, that the Bradley County School Federal Projects Fund for the No Child Left Behind Act (NCLB), Individuals with Disabilities Education Act (IDEA), and Carl Perkins Vocational projects shall be in the budget approved for the separate projects within the fund by the Bradley County Board of Education and the Tennessee Department of Education.

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Register, Sheriff and the 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 commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and the Sheriff may be made for such 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.

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

SECTION 3. BE IT FURTHER RESOLVED, that if the need shall arise, the Finance Committee may, with the approval of any official head of any department or division which may be affected, transfer any amount within any major appropriation category; however, for transfers between major appropriation categories within the same fund, the approval of the Board of County Commissioners must be obtained. The School Superintendent must obtain the approval of the Board of Education for all school department transfers.

One copy of such authorization shall be filed with the County Clerk, one copy with the Chairman of the Finance Committee, and one with each divisional or departmental head concerned. Aforesaid authorization shall clearly state the reasons for the transfer, but this provision shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED, that 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, that 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 for the year ending June 30, 2015. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED, that any Resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the fiscal year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating Resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Tennessee Code Annotated, Sections 9-11-101 through 9-11-119.

SECTION 6. BE IT FURTHER RESOLVED, that certain school funds which function as clearing accounts have been included in the revenue and appropriations for the year ending June 30, 2015 as a memorandum only. It is expressly understood that the County Board of Education may not create or incur expenditures from these funds above actual revenue of such funds. It is further directed that no transfers may be effected between these clearing accounts and the operating school funds accounts.

SECTION 7. BE IT FURTHER RESOLVED, that the County Mayor, and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the fiscal year 2014-2015 have been collected, not exceeding 60% of the appropriations of each individual fund. The proceeds of loans for each individual fund shall be used only to pay the expenses and other requirements of the fund for which the loan is made and the loan shall be paid out of revenue of the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the authority of Title IX, Chapter 21, inclusive, 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 30, 2015. As a courtesy, the County Commission shall be notified if borrowing occurs.

SECTION 8. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2013 and prior years and the interest and penalty thereon collected during the year ending June 30, 2015 shall be apportioned to the various County funds according to the subdivisions of the tax levy for the year 2014. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 9. 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 ending on June 30, 2015.

SECTION 10. BE IT FURTHER RESOLVED, that any Resolution or part of the Resolution which has hereto been passed by the Board of County Commissioners which is in conflict with any provision in this Resolution shall be and the same is hereby repealed.

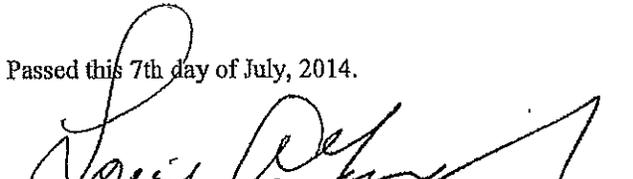
SECTION 11. BE IT FURTHER RESOLVED, that this Resolution shall take effect from and after its passage and its provision shall be in force from and after July 1, 2014. This Resolution shall be spread upon the minutes of the Board of County Commissioners.

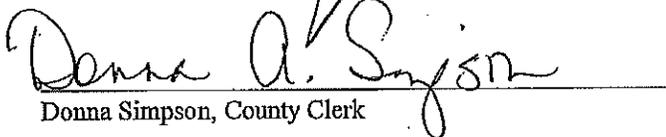
SECTION 12. BE IT FURTHER RESOLVED, that new major purchases or capital purchases approved under this budget should be delayed until after January 1, 2015, except for emergency repair or replacement, due to the timing of revenue collections and to help with the cash flow of the County.

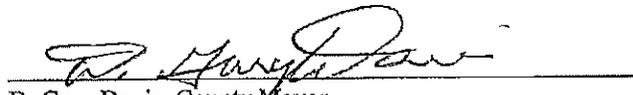
SECTION 13. BE IT FURTHER RESOLVED, that any percentage salary increases intended for all full-time Bradley County employees, include the General Officers of Bradley County not already budgeted under this Resolution to comply with Tennessee Code Annotated, Section 8-24-102.

Passed this 7th day of July, 2014.

SEAL

  
Louie Alford, Chairman

  
Donna Simpson, County Clerk

  
D. Gary Davis, County Mayor

STATE OF TENNESSEE }  
COUNTY OF BRADLEY }<sup>ss</sup>

I, DONNA A. SIMPSON, COUNTY CLERK of said county, do hereby certify that the foregoing is a true and perfect copy of the Resolution making appropriations for various funds, debts, institutions etc. as same appears of record in my office.

Witness my hand and official seal in Cleveland, Tennessee, this 23rd day of July, 2014

  
Donna A. Simpson CLERK



RESOLUTION 2014-28

A RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT  
CHARITABLE ORGANIZATIONS OF BRADLEY COUNTY, TENNESSEE FOR THE  
FISCAL YEAR BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015

WHEREAS, subject to compliance with Tennessee Code Annotated, Section 5-9-109, authorizes the County Legislative Body to make appropriations to non-profit charitable organizations; and,

WHEREAS, the Bradley County Legislative Body recognizes the various non-profit charitable organizations located in Bradley County have great need of funds to carry on their non-profit charitable work,

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Bradley County, on this 7th day of July, 2014, as follows:

SECTION 1. That four hundred fifty thousand dollars (\$450,000) be appropriated to the Bradley County E-911 Emergency Communications District to fund the County's share of county dispatching for emergency services and to promote the welfare and safety of the citizens of Bradley County. (Fund 101)

SECTION 2. That forty-two thousand dollars (\$42,000) be appropriated to Southeast Tennessee Resource Agency to promote public transportation in Bradley County. (Fund 101)

SECTION 3. That one thousand five hundred dollars (\$1,500) be appropriated to Behavioral Research Institute Incorporated to promote the health and welfare in Bradley County. (Fund 101)

SECTION 4. That ninety thousand and eleven dollars (\$90,011) be appropriated to the Tennessee Vocational Training Center to promote vocational rehabilitation in Bradley County. (Fund 101)

SECTION 5. That nine thousand five hundred dollars (\$9,500) be appropriated to the Life Bridges, Inc. to promote the health and mental welfare in Bradley County. (Fund 101)

SECTION 6. That nine thousand four hundred dollars (\$9,400) be appropriated to the Bradley/Cleveland Greenway Project to promote the general welfare of the residents of Bradley County. (Fund 172)

SECTION 7. That ninety-four thousand three hundred and twenty-six dollars (\$94,326) be appropriated to the Bradley/Cleveland Community Service Agency to promote economic welfare in Bradley County. (Fund 101)

SECTION 8. That forty-eight thousand six hundred twenty-three dollars (\$48,623) be appropriated to the Soil Conservation District for the environmental welfare of the citizens of Bradley County. (Fund 101)

SECTION 9. That nine thousand five hundred dollars (\$9,500) be appropriated to the Fort Hill Cemetery Association for the maintenance of Bradley County's portion of the Fort Hill Cemetery to promote the beauty of Bradley County. (Fund 101)

SECTION 10. That nineteen thousand dollars (\$19,000) be appropriated to the Mainstreet Cleveland Organization for the community welfare of Bradley County. (Fund 101)

SECTION 11. That nine thousand five hundred dollars (\$9,500) be appropriated to the Southeast Tennessee Resource Agency to promote human relations in Bradley County. (Fund 101)

SECTION 12. That twenty-seven thousand five hundred dollars (\$27,000) be appropriated to the Keep America Beautiful organization to promote the conservation and beauty of Bradley County. (Fund 116)

SECTION 13. That two hundred fifty thousand dollars (\$250,000) be appropriated to the Cleveland/Bradley Chamber of Commerce to promote tourism development in Bradley County. (Fund 101)

SECTION 14. That two hundred fifty thousand dollars (\$250,000) be appropriated to the Cleveland/Bradley Chamber of Commerce to promote industrial development in Bradley County. (Fund 101)

SECTION 15. That eighty thousand dollars (\$80,000) be appropriated to the SPCA of Bradley County to assist in providing an animal shelter for county residents. (Fund 101)

SECTION 16. That fourteen thousand three hundred twenty-five dollars (\$14,325) be appropriated to the Cleveland/Bradley Regional Museum to promote the general welfare and tourism in Bradley County. (Fund 101)

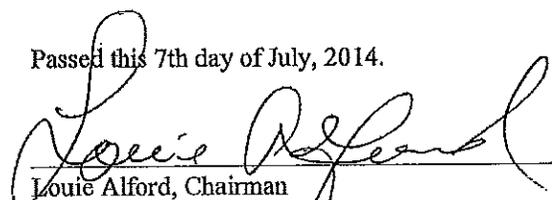
BE IT FURTHER RESOLVED, that all appropriations enumerated in Sections 1 through 16 above are made subject to the following conditions:

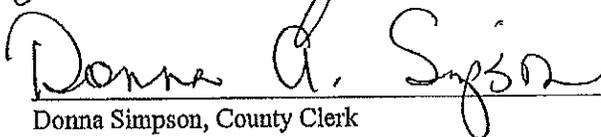
1. That the non-profit charitable organization to which funds are appropriated shall file with the County Clerk and the disbursing official a copy of an annual report of its business affairs and transactions and the proposed use of the county's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall either be prepared by an independent Certified Public Accountant or certified by the chief financial officer of such non-profit organization in accordance with Tennessee Code Annotated, Section 5-9-109(c).
2. That said funds must only be used by the named non-profit charitable organization in furtherance of their non-profit charitable purposes benefiting the general welfare of the residents of the county.
3. That it is the expressed interest of the County Commission of Bradley County in providing these funds to the above named non-profit charitable organizations to be fully in compliance with Chapter 0390-2-7 of the Rules of the Comptroller of the Treasury, and Tennessee Code Annotated, Section 5-9-109 and any and all other laws which may apply to county appropriations to non-profit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

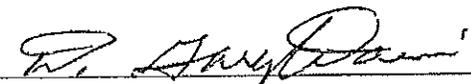
BE IT FURTHER RESOLVED, that this Resolution shall take effect immediately upon passage. This Resolution shall be spread upon the minutes of the Board of County Commissioners.

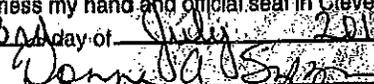
Passed this 7th day of July, 2014.

SEAL

  
 Louie Alford, Chairman

  
 Donna Simpson, County Clerk

  
 D. Gary Davis, County Mayor

STATE OF TENNESSEE }  
 COUNTY OF BRADLEY } ss  
 I, DONNA A. SIMPSON, COUNTY CLERK  
 of said county, do hereby certify that the foregoing is  
 a true and perfect copy of the READABLE  
~~original~~ Charitable Appropriations to non-profit  
Charitable Organizations  
 as same appears of record in my office.  
 Witness my hand and official seal in Cleveland, Tennessee,  
 this 23rd day of July, 2014  
  
 CLERK

# BRADLEY COUNTY, TENNESSEE

## FINANCIAL POLICIES



## **BRADLEY COUNTY GOVERNMENT FINANCIAL MANAGEMENT POLICIES**

The County is supported by various financial resources and must function within the limits of these financial resources each fiscal year. A balance must be maintained between revenues and expenditures so that the public can realize the benefits of a strong and stable local government. It is important to understand that these policies are to be applied over a period of time that extends beyond the current year appropriations. By law, the annual budget cannot exceed available resources, defined as revenues generated in the current year added to balances carried forward from prior years. Key steps in this process are described within this section. Bradley County Government operates under a fiscal year that begins July 1 and ends June 30. *Items italicized are not part of the adopted policy, but added for clarification purposes only.*

### **BUDGET POLICY**

- Current appropriations for all funds are limited to the sum of available, unencumbered cash balances and revenues estimated to be received in the current budget year.
- General Fund expenditures and subsidy appropriations for mandated and priority programs are to be made against current revenue sources and not dependent upon uncertain reserves or fluctuating prior period cash balances.
- Special Revenue Funds are supported by special levies and fees, grants or intergovernmental revenues. Expenditures in these funds are strictly limited to the mandates of the funding source. Special Revenue Funds are not to be used to subsidize other funds, except as required or permitted by program regulations.
- The County will consider General Fund requests for new or expanded programs during the course of the annual budget process. Only in unusual circumstances will such requests be considered on an interim basis during the course of the fiscal year.
- To the extent possible, current operations will be funded by current revenues. The use of unencumbered prior year balances in all funds shall be scrutinized and carefully limited to be used primarily for one-time expenditures. One-time revenues will only be used for one-time expenditures. The County will avoid using temporary revenues to fund ongoing programs or services.

- The County recognizes the importance of emergency reserves that can provide a financial cushion in years of poor revenue receipts, or in the event of a major emergency. A Reserve Fund Policy is incorporated herein in Section 4.

## **REVENUE POLICIES**

- The County will charge fees for services where such an approach is permissible by state and federal law, and where a group of beneficiaries who can pay such fees is identifiable.
- New and expanded unrestricted revenues sources should be first applied to support existing programs prior to funding new programs.
- The County will pursue federal, state and private grants but will strictly limit financial support of these programs to avoid commitments that continue beyond available funding.
- The County will continuously seek new revenues and pursue a diverse revenue base to limit the dependence on one or only a few revenue sources. This revenue diversity will shelter the County from short-time fluctuations in any one revenue source.

## **CAPITAL IMPROVEMENTS PLAN POLICY\***

### **(Facilities and Infrastructure)**

- The Purpose of the Capital Improvements Plan is to systematically plan, schedule, and finance capital projects to ensure cost-effectiveness as well as conformance with established policies.
- A Capital Improvement Plan will be developed annually, including anticipated funding sources. Capital improvement projects are defined as infrastructure or equipment purchases or construction that results in a capitalized asset with a useful life (depreciable life) of 15 years or more. Minor capital outlays with a useful life of less than 15 years will be included and adopted as part of the annual budget process.
- The Capital Improvement Plan shall include but is not limited to requests from County General Government, the Department of Education and from Constitutional Offices.
- Proposed capital projects will be reviewed regarding accurate costing (design, capital and operating) and overall consistency with the County's goals and objectives. Financing sources will then be identified for the highest ranking projects.

- The Capital Improvements Plan funding sources include debt proceeds, County appropriations, Federal, and State aid. Capital Improvement Plans funded by General Obligation Bonds or Notes are formally adopted by the County Commission when the Bond Resolution is approved.

*\*Not intended to be a policy to cover Capital Expenditure/Project Funds themselves. Capital Fund's uses are determined by the County Commission through budget appropriations on an item by item basis. This policy is for multiple-year planning only.*

## **RESERVE FUND POLICY**

- The County shall set aside reserves to address operating cost needs, to allow for unforeseen needs of an emergency nature, and to permit adjustments to changes resulting from fluctuations of revenue sources. Sufficient levels of reserves can ensure continued orderly operations and tax structure stability.
- It shall be the objective of the County Commissioners to maintain a managed budgeted reserve in the various operating funds at a level sufficient for temporary financing of unforeseen emergency needs and to permit orderly adjustment to changes resulting from termination of revenue sources through actions of other governmental bodies. The targeted reserves will be maintained at a minimum level as follows:

<b>1. General Fund</b>	<b>10%</b>
<b>2. County Road Department</b>	<b>7%</b>
<b>3. Board of Education</b>	
<b>County Schools</b>	<b>5%</b>
<b>4. Debt Service</b>	<b>13 months of expenditures</b>
<b>5. County Fire Fund</b>	<b>5%</b>
<b>6. Tri-State Exhibition Center Fund</b>	<b>5%</b>
<b>7. Public Library Fund</b>	<b>5%</b>

- The percentage shall be calculated by taking undesignated fund balance (or working capital) as a percent of expenditures (or operating expenses) and transfers to other funds.
- These reserve targets shall be reviewed annually by the County Mayor, the Director of Finance, the School Board and the Director of Roads. The Mayor and the Director of Finance will report to the Finance Committee on their continued adequacy.
- *If actual reserves should fall below the minimum targeted percentage, a written plan will be set forth to rectify the shortfall within two fiscal years.*

**Bradley County, Tennessee  
Capital Improvements Program  
FYE June 30, 2014**

Project	Location	6/30/2014 County's Cost	6/30/2015 County's Cost	Future County's Cost	Completion Date	Operational Impact	FY Operation Impact	Funding Source	Budget Page
New Recreation Park	Park View - Minnis Road	60,000	254,947	-	June-15	10,000	2015-2016	Revenues	390
Schools	Various Capital Improvement Projs.	2,704,909	1,403,000		June-15	None	None	Revenues	358
Road Department	State Aid Highway & Bridge Projs.	639,000	1,558,396		June-15	None	None	Revenues	351
Road Department	Land Acquisition & Equipment	620,000	397,420		June-15	None	None	Revenues	351
Community Development	Greenway	9,400	9,400	9,400	June-15	None	None	Revenues	393
Wacker Infrastructure	Lower River Road	2,000,000	300,000	-	June-15	None	None	Revenues	390
Veterans Nursing Home	Westland Drive	-	550,000	1,460,000	June-17	None	None	Revenues	393
Public Health & Welfare	Equipment Purchases	110,842	211,750		June-15	\$ 5,000	2014-2015	Revenues	267
Public Safety-Sheriff	Equipment Purchases	503,049	181,111		June-15	\$ 5,000	2014-2015	Revenues	255-229
Public Safety-Jail	Equipment Purchases		72,650		June-15	\$ 5,000	2014-2015	Revenues	235
Public Safety-Drug Fund	Equipment Purchases		48,287		June-15	\$ 5,000	2014-2015	Revenues	337
General Government	SPCA Building	40,000			June-14	\$ 1,000	2014-2015	Revenues	265
Public Safety-Fire	Equipment Purchases	43,010	307,000		June-15	\$ 15,000	2014-2015	Revenues	332
Industrial Park	I-75 at Exit 20	-		2,000,000	June-17	None	None	Revenues	393
Interchange South & North	SE & NE Quadrants of I-75	112,023	814,117	-	June-15	None	None	Revenues	393
Community Development	Wacker - Lower River Road	1,000,000	597,045	-	June-16	None	None	Revenues	393
Middle School	Lake Forrest + City Portion	-	-	18,000,000	June-16	900,000	2016-2017	Debt Issue	
<b>TOTAL</b>		<b>\$ 7,842,232</b>	<b>\$ 6,705,123</b>	<b>\$ 21,469,400</b>					



## 2013 Performance Scorecard: Bradley

Submit Activity Plan to ECD in spring 2014. Required annual 2013 activities must be confirmed in your Activity Plan and report.

JOBS & ECONOMIC DEVELOPMENT	FISCAL STRENGTH & EFFICIENT GOVERNMENT	PUBLIC SAFETY	EDUCATION & WORKFORCE DEVELOPMENT	HEALTH & WELFARE
<p>1. Participate in two of the following events or programs:</p> <ul style="list-style-type: none"> <li>ECD Sponsored Conference, Workshop or Training</li> <li>Main Street, Tennessee Downtowns, Retire Tennessee and/or Select Tennessee</li> <li>Submit a CDBG application</li> <li>Submit a FastTrack application</li> </ul> <p>2. Joint Economic Development Board meets statute requirements</p>	<p>1. Submit county budget to Comptroller's Office on or before October 15</p> <p>2. Create or maintain an Audit Committee</p> <p>3. Submit annual review confirmation and county commission meeting minutes by April 15.</p> <ul style="list-style-type: none"> <li>Debt management policy</li> <li>Cash flow forecast</li> </ul>	<p>Crime rate per 1,000 people:</p> <ul style="list-style-type: none"> <li>2012: 84.24</li> <li>2011: 83.7</li> </ul> <p>2013 Performance Indicator:</p> <ul style="list-style-type: none"> <li>Percent Change: 0.65% increase in crimes per 1,000 people</li> </ul> <p><small>Source: FBI 2011-2012, data extracted 10/2/13</small></p>	<p>Percentage of 3<sup>rd</sup> - 8<sup>th</sup> grade students scoring proficient or advanced in math per academic year:</p> <ul style="list-style-type: none"> <li>2012-13: 50.88%</li> <li>2011-12: 45.51%</li> </ul> <p>2013 Performance Indicator:</p> <ul style="list-style-type: none"> <li>Percent Change: 11.79% increase in proficiency</li> </ul> <p><small>Source: Tennessee Department of Education, 2011-12, 2012-13</small></p>	<p>Percentage of overweight and obese 8<sup>th</sup> grade students per academic year:</p> <ul style="list-style-type: none"> <li>2012-13: 44.3%</li> <li>2011-12: 45.0%</li> </ul> <p>2013 Performance Indicator:</p> <ul style="list-style-type: none"> <li>Percent Change: 1.54% decrease in overweight and obesity prevalence</li> </ul> <p><small>Source: Tennessee Department of Health, 2011-12, 2012-13</small></p>

**BRADLEY COUNTY FIVE-YEAR STRATEGIC PLAN**

**GOVERNMENT**

Goals/Actions	2010	2011	2012	2013	2014	Responsible Party
<p>GOAL: Encourage and support economic development activities.</p>						
<ul style="list-style-type: none"> <li>• Continued funding of the Chamber of Commerce</li> </ul>	X	X	X	X	X	Local Governments
<ul style="list-style-type: none"> <li>• Continue comprehensive planning program to prepare for growth</li> </ul>	X	X	X	X	X	Local Governments, Cleveland Municipal Planning Commission, Bradley County Regional Planning Commission, Chamber of Commerce
<ul style="list-style-type: none"> <li>* Long range strategic growth plan</li> </ul>	X	X				
<p>GOAL: Continue to work on performance excellence.</p>	X	X	X	X	X	Bradley County Mayor's Office
<p>GOAL: County-wide flood study to address Stormwater needs and new regulations.</p>	X	X	X	X	X	Cities of Charleston and Cleveland, Bradley County, FEMA

**BRADLEY COUNTY FIVE-YEAR STRATEGIC PLAN**

**INFRASTRUCTURE**

Goals/Actions	2010	2011	2012	2013	2014	Responsible Party
<p>GOAL: Expansion and upgrade of I-75 Exit 20 to provide better access to the Cherokee National Forest, Corridor K, and to enhance economic development on commercial and industrial property located adjacent to Exit 20</p>						<p>TDOT, Federal Transportation Department, Bradley County, City of Cleveland</p>
<ul style="list-style-type: none"> <li>• Complete modification study</li> <li>• Design and engineering</li> <li>• Construction</li> </ul>	<p>X X</p>	<p>X X</p>	<p>X</p>			
<p>GOAL: Create a new APD 40 interchange (or access road) near Exit 20 to facilitate economic development to include a new Gateway Welcome Center</p>	<p>X</p>	<p>X</p>	<p>X</p>	<p>X</p>		
<p>GOAL: Build a new airport</p>						
<p>ACTION STEPS:</p> <ul style="list-style-type: none"> <li>• Begin Airport Runway Construction.</li> </ul>	<p>X</p>					<p>City of Cleveland Airport Authority</p>
<p>GOAL: Upgrade and widen Dalton Pike from Waterville School to the Georgia State Line</p>		<p>X</p>				
<p>GOAL: Widen Highway 11 from Anatole to Charleston</p>	<p>X</p>	<p>X</p>	<p>X</p>	<p>X</p>	<p>X</p>	<p>TDOT, Local Governments, Chamber of Commerce Transportation Committee</p>
<p>GOAL: Widen Why 60 from Cleveland Middle School to Hwy 58</p>						

<p>GOAL: An east-west corridor connecting Mouse Creek Road with North Lee Highway (Hwy 11) to be located between Paul Huff Parkway and Lauderdale Highway.</p>	X	X	X		X	Bradley County Government, County Road Department
<p>GOAL: Improve urban transportation system.</p> <ul style="list-style-type: none"> <li>Support growth of SETHRA fixed deviated route transportation system.</li> <li>Develop and implement a coordinated, comprehensive transportation plan which includes consideration of all modes of transportation.</li> </ul>	X	X	X		X	Cleveland Metropolitan Planning Organization, Chamber of Commerce Transportation Committee, City and County Governments
<p>GOAL: Extension of public sewer line to serve Park View School Elrod Park and vacant land for potential new industrial site.</p>	X					Bradley County Government, City Government, Cleveland Utilities, County Schools, and private landowners in the area.
<p>GOAL: Parallel access road along the east side of I-75 from Paul Huff Pkwy to Hooper Gap Road</p>						County Rd Dept., TDOT, County Government, City Government
<p>GOAL: Continue to work with "Connected Tennessee" to expand broadband access to all parts of Bradley County.</p>	X	X	X	X	X	Chamber of Commerce, County Mayor's Office and various access providers
<p>Goal: A county-wide flood study to address storm-water needs.</p>	X	X	X	X	X	City/County Government, Cleveland Utilities

**BRADLEY COUNTY FIVE-YEAR STRATEGIC PLAN**

**MANUFACTURING RECRUITMENT ECONOMIC DEVELOPMENT**

Goals/Actions	2010	2011	2012	2013	2014	Responsible Party
<p>Goal: Develop and maintain adequate inventory of attractive, fully developed industrial sites in order to attract quality industries.</p> <ul style="list-style-type: none"> <li>• Identify New industrial sites and/or expansion of existing sites in Bradley County</li> <li>• The Chamber of Commerce Economic Development Division should continue to maintain an inventory of available industrial and commercial sites and buildings.</li> <li>• The Bradley/Cleveland Industrial Development Board should implement a speculative industrial building program.</li> <li>• Identify land for the construction of a new industrial park.</li> </ul>	X	X	X			Bradley/Cleveland Chamber of Commerce, Economic Development Council, Bradley County Commission, Cleveland City Council County Mayor's office.
<ul style="list-style-type: none"> <li>• The Chamber of Commerce Economic Development Division should continue to maintain an inventory of available industrial and commercial sites and buildings.</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• The Bradley/Cleveland Industrial Development Board should implement a speculative industrial building program.</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Identify land for the construction of a new industrial park.</li> </ul>	X	X	X	X	X	
<p>GOAL: Continue Comprehensive marketing program to attract new industries to Bradley County</p> <ul style="list-style-type: none"> <li>• Attend trade shows in target industry markets.</li> <li>• Continue participation with regional, state and other agencies in marketing activities.</li> </ul>	X	X	X	X	X	Chamber of Commerce
<ul style="list-style-type: none"> <li>• Continue participation with regional, state and other agencies in marketing activities.</li> </ul>	X	X	X	X	X	

<ul style="list-style-type: none"> <li>Maintain and continuously improve marketing materials, Chamber economic development internet web site and economic development advertising in national publications.</li> </ul>	X	X	X	X	X	Chamber of Commerce
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**BRADLEY COUNTY FIVE-YEAR STRATEGIC PLAN**

**RECREATION**

Goals/Actions	2010	2011	2012	2013	2014	Responsible Party
Goal: Provide recreation facilities programs to serve all age groups and interests						
<ul style="list-style-type: none"> <li>• Continued development of the Cleveland/Bradley County Greenway.</li> </ul>	X	X	X	X	X	Bradley County and City of Cleveland, Cleveland/Bradley County Greenways Board
<ul style="list-style-type: none"> <li>• Continue upgrades at County Parks</li> </ul>	X	X	X	X	X	Bradley County/ Recreation Dept.
<ul style="list-style-type: none"> <li>• Complete the Recreational Assessment Program.</li> </ul>	X					Bradley County/ Recreation Dept.
<ul style="list-style-type: none"> <li>• Development of new multi-purpose park (Elrod Park) on Minnis Road</li> </ul>	X	X	X			Bradley County/ Recreation Dept.

**BRADLEY COUNTY FIVE-YEAR STRATEGIC PLAN**

**EDUCATION AND WORKFORCE DEVELOPMENT**

Goals/Actions	2010	2011	2012	2013	2014	Responsible Party
<b>GOAL: Increase workforce development efforts.</b>						
ACTION STEPS:						
<ul style="list-style-type: none"> <li>• Continue to promote and expand the REACH Adult High School.</li> </ul>	X	X	X	X	X	Chamber of Commerce Economic Development Council
<ul style="list-style-type: none"> <li>• Continue the Tennessee Scholars Program at three area high schools &amp; Tennessee Preparatory School</li> </ul>	X	X	X	X	X	Cleveland City Schools Bradley County Schools Cleveland State Community College
<ul style="list-style-type: none"> <li>• Continue to expand the "Business/Industry in the Classroom and ethics in the workplace in all three high schools.</li> </ul>	X	X	X	X	X	Lee University Tennessee Career Center Junior Achievement
<ul style="list-style-type: none"> <li>• Create an incumbent worker training program for existing industry</li> </ul>	X	X	X	x	x	
<ul style="list-style-type: none"> <li>• Create a career-ready education program beginning in middle school</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Support positive efforts of educators by continuing the Teachers Academy, teacher recognition programs, and bringing business and industry leaders into the classroom.</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Continue the Job Shadowing Program.</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Maintain the Cleveland/Bradley Adult Leadership program.</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Continue the Chamber of Commerce Youth Leadership Program.</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Continue business/education partnerships through the Chamber of Commerce "BEST" program.</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Support Junior Achievement's efforts to prepare</li> </ul>	X	X	X	X	X	

the workforce.	X	X	X	X	X	
GOAL: Provide a workforce that is trainable and ready to enter the workforce or advance in existing positions.	X	X	X	X	X	
<ul style="list-style-type: none"> <li>Continue to work with Southeast Tennessee Career Centers to provide specialized training and access training resources as appropriate.</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>Sponsor programs for older youth who are in school and out of school to expose young people to the world of work.</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>Encourage development of Work Readiness Certificate Program to provide valid credentialing program for employers.</li> </ul>	X	X	X	X	X	
GOAL: Continue to work with Southeast Tennessee Career Centers to locate new and larger career/vocational center to better meet the needs of both consumers and employees.	X	X	X	X	X	Tennessee Department of Labor SEDA
GOAL: Invest in education, (capital improvements & recurring funding) for developing a competitive advantage within the region.	X	X	X	X	X	Bradley County School Board, Cleveland City School Board, Local Government bodies
ACTION STEPS:						
<ul style="list-style-type: none"> <li>Develop 5-10 year Capital Improvement Plan to include: 2 New Elementary Schools to accommodate growth.</li> </ul>						Local Government bodies, Cleveland and Bradley County School Boards.
<ul style="list-style-type: none"> <li>School on Minnis Road is set to open in 2010.</li> </ul>	X	X				
<ul style="list-style-type: none"> <li>Search Committee is looking for land for the second school.</li> </ul>	X	X	X			
<ul style="list-style-type: none"> <li>Fine Arts Building at Bradley Central High School. Opening in 2011.</li> </ul>	X	X				

<ul style="list-style-type: none"> <li>• Secure funding for Capital Improvement Plan</li> <li>• Continue to promote and expand the Tennessee Scholars Program</li> <li>• Secure recurring costs to improve the quality of educational services delivered in Bradley County</li> </ul> <p>GOAL: New Science Wing at Cleveland High School</p> <p>GOAL: Look for land for new middle and high schools based on projected growth areas.</p>	<p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p>	<p>Local Governing Bodies, Schools Boards.</p> <p>Cleveland/Bradley Chamber of Commerce</p> <p>Local Governing Bodies</p> <p>Cleveland School Board and Cleveland City Council.</p> <p>Bradley County/Cleveland City School Boards and Directors of Schools, City Council, County Commission.</p>			
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**BRADLEY COUNTY FIVE-YEAR STRATEGIC PLAN**

**EXISTING INDUSTRY ECONOMIC DEVELOPMENT**

Goals/Actions	2010	2011	2012	2013	2014	Responsible Party
<p>Goal: Increase number of new jobs in the community by supporting expansion of existing industries.</p>						<p>Chamber of Commerce, Economic Development Council, Industrial Development Board</p>
<ul style="list-style-type: none"> <li>• Create an incumbent worker training program for existing industry.</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Continue the Chamber of Commerce Existing Industry Committee company visitation program.</li> </ul>	X	X	X	X	X	
<p>72</p> <ul style="list-style-type: none"> <li>• Continue to provide programs, seminars and other activities designed to help existing industries to remain competitive in the world economy.</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Through the Chamber of Commerce Economic Development Division, continue to provide staff support for workforce development and existing industry expansion needs.</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Work with state &amp; local governments to improve incentives for all industries</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Continue to maintain and improve business environment and community infrastructure that support existing business expansion through development of Adult Education program targeted to improving skills of existing employees.</li> </ul>	X	X	X	X	X	<p>REACH Adult High School                      Learning Center for Adults &amp; Families                      DOL Career Center                      Cleveland State Community College</p>

**BRADLEY COUNTY FIVE-YEAR STRATEGIC PLAN**

**EXISTING INDUSTRY ECONOMIC DEVELOPMENT**

Goals/Actions	2010	2011	2012	2013	2014	Responsible Party
Goal: Increase number of new jobs in the community by supporting expansion of existing industries.						Chamber of Commerce, Economic Development Council, Industrial Development Board
<ul style="list-style-type: none"> <li>• Create an incumbent worker training program for existing industry.</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Continue the Chamber of Commerce Existing Industry Committee company visitation program.</li> </ul>	X	X	X	X	X	
73 • Continue to provide programs, seminars and other activities designed to help existing industries to remain competitive in the world economy.	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Through the Chamber of Commerce Economic Development Division, continue to provide staff support for workforce development and existing industry expansion needs.</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Work with state &amp; local governments to improve incentives for all industries</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Continue to maintain and improve business environment and community infrastructure that support existing business expansion through development of Adult Education program targeted to improving skills of existing employees.</li> </ul>	X	X	X	X	X	REACH Adult High School Learning Center for Adults & Families DOL Career Center Cleveland State Community College

**BRADLEY COUNTY FIVE-YEAR STRATEGIC PLAN**

**ECONOMIC DEVELOPMENT (AGRICULTURE)**

Goals/Actions	2010	2011	2012	2013	2014	Responsible Party
<p>GOAL: Support and promote agriculture as an important part of Bradley County's economy.</p> <ul style="list-style-type: none"> <li>• Participate with the Southeast Tennessee Tourism Association in the development &amp; distribution of an agri-tourism brochure.</li> <li>• Continue support of the Century Farms program.</li> <li>• Continue support of the Bradley County Farmers Market and Cannery.</li> <li>• Continue to support the Cleveland Apple Festival, Foothills Country Fair, Tri-State Exhibition Center, Lawson Daylily Farm, Nah-Moo Farm and other agricultural activities.</li> <li>• Identify sites for new Agri-Business.</li> </ul>	X	X	X	X	X	<p>Convention &amp; Visitors Bureau, Farm Bureau, Ruritan Clubs, Tri-State Exhibition Center, Agricultural Extension Service.</p> <p>Agricultural Extension Service</p> <p>Agricultural Extension Service</p> <p>Convention &amp; Visitors Bureau, Farm Bureau, Ruritan Clubs, Tri-State Exhibition Center, Agricultural Extension Service.</p> <p>Bradley/Cleveland Chamber of Commerce, Economic Development Council, Bradley County Commission, Cleveland City Council County Mayor's office.</p>

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<p><b>THE GREENWAY TABLE</b></p> <p><b>GOAL:</b> The Greenway Table aspires to be a resource of food education for Cleveland and Bradley County.</p> <p><b>ACTION STEPS:</b> The Greenway Table is working to provide:</p> <ul style="list-style-type: none"> <li>• resource for teachers: curriculum enhancement, nutritional awareness and social interaction</li> <li>• space for service learning: colleges and schools, youth groups and public clubs</li> <li>• avenue for increased food security: half of the food will be given away, The Caring Place</li> <li>• place of community cohesion: cross-racial, cross-class and cross-generational interaction</li> <li>• atmosphere of sustainable awareness: reduction, reusing, recycling, the importance of farmers and our dollar</li> </ul>						<p>Bradley County Agricultural Extension Office, Mayfield Elementary School, Ocoee Middle School, City and County Schools, The Caring Place, Lee University</p>
<p>75</p> <p><b>East Street Community Garden</b></p> <p><b>GOAL:</b> To provide services that would not only give people fish, but teach them to fish.</p> <ul style="list-style-type: none"> <li>• The Caring Place will rent plots to CHA tenants where they are responsible to plant, tend, and reap their plot.</li> <li>• The Caring Place volunteers will plant, tend, and reap the remaining plots and the</li> </ul>						<p>The Caring Place, Cleveland Housing Authority, local churches, businesses, individuals, schools, and civic organizations</p>

produce from these will be brought to The Caring Place for distribution.

- Future plans are to replicate this project at other CHA housing locations as volunteers and funds are available.

X

X

X

X

X

**BRADLEY COUNTY FIVE-YEAR STRATEGIC PLAN**

**HEALTHCARE**

Goals/Actions	2010	2011	2012	2013	2014	Responsible Party
<ul style="list-style-type: none"> <li>• Continue to educate the public concerning the cancer risks associated with tobacco use and second hand smoke</li> </ul>	X	X	X	X	X	Bradley County Health Department, Bradley County Health Council, SkyRidge Medical Center, SkyRidge's Healthy Woman program, Bradley County Agriculture Extension office, Coordinated School Health, Safe Schools/Healthy Students, Wellness Steps of Bradley County, etc.
<ul style="list-style-type: none"> <li>• Continue a public awareness program about all types of cancer, especially breast, colorectal and melanoma.</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Promote healthy lifestyles through nutrition education, especially among diabetics</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Promote healthy lifestyles through an emphasis on weight loss and normal BMI's. Continue to calculate BMI's for all school-children, reduce snack food in public schools and increase physical activity for students</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Make public aware of the benefits of physical activity</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Promote physical activity through city/county recreation facilities, greenway and parks</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Increase access to medical care for all residents, especially low income and minorities</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Continue educating youth about the dangers of drugs and alcohol and the dangers associated with their use</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Youth awareness program focused on the dangers of risky behavior with an emphasis on making good choices</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Public awareness program about safety programs for children</li> </ul>	X	X	X	X	X	

<ul style="list-style-type: none"> <li>• Increase access to dental care for adult residents with low incomes</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• Explore options for a new or expanded Health Department</li> </ul>	X					
<ul style="list-style-type: none"> <li>• Expanded cardiac services and Westside campus outpatient facility development</li> </ul>	X	X	X			SkyRidge Medical Center
<ul style="list-style-type: none"> <li>• A comprehensive mental health program</li> </ul>	X					
<p><b>ACTION STEPS:</b> The Greenway Table is working to provide:</p>	X					
<ul style="list-style-type: none"> <li>• resource for teachers: curriculum enhancement, nutritional awareness and social interaction</li> </ul>	X	X	X	X		Bradley County Agricultural Extension Office, Mayfield Elementary School, Ocoee Middle School, City and County Schools,
<ul style="list-style-type: none"> <li>• space for service learning: colleges and schools, youth groups and public clubs</li> </ul>	X	X				
<ul style="list-style-type: none"> <li>• avenue for increased food security: half of the food will be given away, The Caring Place</li> </ul>	X	X	X	X	X	
<ul style="list-style-type: none"> <li>• place of community cohesion: cross-racial, cross-class and cross-generational interaction</li> </ul>	X	X	X	X	X	Bradley County Agricultural Extension Office, Mayfield Elementary School, Ocoee Middle School, City and County Schools, The Caring Place, Lee University
<ul style="list-style-type: none"> <li>• atmosphere of sustainable awareness: reduction, reusing, recycling, the importance of farmers and our dollar</li> </ul>	X	X	X	X	X	
<p><b>GOAL:</b> Continue to seek funding for a Bradley County Veterans Home</p>	X	X	X	X	X	
	X	X	X	X	X	Bradley County, Cleveland, County VA Dept., State VA Dept, Veterans Administration and local Veterans organizations

## **RISK MANAGEMENT POLICY**

- Bradley County maintains a comprehensive risk management program which is responsible for all function related to risk management.
- The County will minimize potential losses through employee safety training, inspections of the workplace, risk analysis, and Tennessee OSHA compliance.
- A drug testing program shall continue for all potential employees, as well as random testing of all federally-required employees.

## **ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES**

- An independent audit will be performed annually.
- The County will maintain its accounting records and produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board.

# DEBT MANAGEMENT POLICY

Formally Adopted: October 3, 2011

Amended: January 22, 2013

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## INTRODUCTION

This Debt Management Policy (the “Debt Policy”) is a written guideline with parameters that affect the amount and type of debt that can be issued by Bradley County, Tennessee (the “County”), the issuance process and the management of the County’s debt. The purpose of this Debt Policy is to improve the quality of management and legislative decisions and to provide justification for the structure of debt issuances consistent with the Debt Policy’s goals while demonstrating a commitment to long-term capital planning. It is also the intent of the County that this Debt Policy will signal to credit rating agencies, investors and the capital markets that the County is well managed and will always be prepared to meet its obligations in a timely manner. This Debt Policy fulfills the requirements of the State of Tennessee regarding the adoption of a formal debt management policy on or before January 1, 2012.

This Debt Policy provides guidelines for the County to manage its debt and related annual costs within both current and projected available resources while promoting understanding and transparency for our citizens, taxpayers, rate payers, businesses, investors and other interested parties.

The County may, from time to time, review this Debt Policy and make revisions and updates, if warranted.

**Bradley County, Tennessee**  
**DEBT MANAGEMENT POLICY**

**I. INTRODUCTORY STATEMENT**

In managing its Debt (defined herein as tax-exempt or taxable bonds, capital outlay notes, other notes, capital leases, interfund loans or notes and loan agreements); it is the County's policy to:

- Achieve the lowest cost of capital within acceptable risk parameters
- Maintain or improve credit ratings
- Assure reasonable cost access to the capital markets
- Preserve financial and management flexibility
- Manage interest rate risk exposure within acceptable risk parameters

**II. GOALS AND OBJECTIVES**

Debt policies and procedures are tools that ensure that financial resources are adequate to meet the County's long-term capital planning objectives. In addition, the Debt management policy (the "Debt Policy") helps to ensure that financings undertaken by the County have certain clear, objective standards which allow the County to protect its financial resources in order to meet its long-term capital needs.

The Debt Policy formally establishes parameters for issuing debt and managing a debt portfolio which considers the County's specific capital improvement needs; ability to repay financial obligations; and, existing legal, economic, and financial market conditions. Specifically, the policies outlined in this document are intended to assist in the following:

- To guide the County in policy and debt issuance decisions
- To maintain appropriate capital assets for present and future needs
- To promote sound financial management
- To protect the County's credit rating
- To ensure the County's debt is issued legally under applicable state and federal laws
- To promote cooperation and coordination with other parties in the financing
- To evaluate debt issuance options

### III. PROCEDURES FOR ISSUANCE OF DEBT

#### 1) Authority

- a) The County will only issue Debt by utilizing the statutory authorities provided by *Tennessee Code Annotated* as supplemented and revised (“TCA”) and the Internal Revenue Code (the “Code”).
- b) The County will adhere to any lawfully promulgated rules and regulations of the State and those promulgated under the Code.
- c) All Debt must be formally authorized by resolution of the County’s Legislative Body.

#### 2) Transparency

- a) It is recognized that the issuance of Debt must have various approvals and on occasion, written reports provided by the State of Tennessee Comptroller’s office either prior to adoption of resolutions authorizing such Debt, prior to issuance and/or following issuance. The County, in conjunction with any professionals (including, but not limited to, financial advisors, underwriters, bond counsel, etc. which may individually or collectively be referred to herein as “Financial Professionals”) will ensure compliance with TCA, the Code and all federal and State rules and regulations. Such State compliance will include, but not be limited to, compliance with all legal requirements regarding adequate public notice of all meetings of the County related to consideration and approval of Debt. Additionally, the County shall provide the Tennessee Comptroller’s office sufficient information on the Debt to not only allow for transparency regarding the issuance, but also assuring that the Comptroller’s office has sufficient information to adequately report or approve any formal action related to the sale and issuance of Debt. The County will also make this information available to its legislative body, citizens and other interested parties.
- b) The County will file its Audited Financial Statements and any Continuing Disclosure document prepared by the County or its Dissemination Agent. To promote transparency and understanding, these documents should be furnished to members of the Legislative Body and made available electronically or by other usual and customary means to its citizens, taxpayers, rate payers, businesses, investors and other interested parties by posting such information on-line or in other prominent places.

#### **IV. CREDIT QUALITY AND CREDIT ENHANCEMENT**

The County's Debt management activities will be conducted in order to maintain or receive the highest possible credit ratings. The Mayor and Finance Director in conjunction with any Financial Professionals that the County may chose to engage will be responsible for maintaining relationships and communicating with one or more rating agencies.

The County will consider the use of credit enhancements on a case-by-case basis, evaluating the economic benefit versus cost for each case. Only when clearly demonstrable savings can be shown shall an enhancement be considered. The County will consider each of the following enhancements as alternatives by evaluating the cost and benefit of such enhancements:

##### **1) Insurance**

The County may purchase bond insurance when such purchase is deemed prudent and advantageous. The predominant determination shall be based on such insurance being less costly than the present value of the difference in the interest on insured bonds versus uninsured bonds.

##### **2) Letters of Credit**

The County may enter into a letter-of-credit ("LOC") agreement when such an agreement is deemed prudent and advantageous. The County or its Financial Professionals, if any, may seek proposals from qualified banks or other qualified financial institutions pursuant to terms and conditions that are acceptable to the County.

#### **V. AFFORDABILITY**

The County shall consider the ability to repay Debt as it relates to the total budget resources, the wealth and income of the community and its property tax base and other revenues available to service the Debt. The County may consider debt ratios and other benchmarks compared to its peers when analyzing its Debt including materials published by the nationally recognized credit rating agencies.

#### **VI. DEBT STRUCTURE**

The County shall establish all terms and conditions relating to the issuance of Debt and will invest all bond proceeds pursuant to the terms of its investment policy, if any. Unless otherwise authorized by the County, the following shall serve as the Debt Policy for determining structure:

1) **Term**

All capital improvements financed through the issuance of Debt will be financed for a period not to exceed the useful economic life of the improvements and in consideration of the ability of the County to absorb such additional debt service expense. The term of Debt shall be determined by, but not limited to, the economic life of the assets financed, conditions in the capital markets, the availability of adequate revenue streams to service the Debt and the existing pattern of Debt payable from such identifiable fund or enterprise activity, but in no event will the term of such Debt exceed forty (40) years, as outlined in TCA.

2) **Capitalized Interest**

From time to time, certain financings may require the use of capitalized interest from the date of issuance until the County is able to realize beneficial use and/or occupancy of the financed project. Interest may be capitalized through a period permitted by federal law and TCA if it is determined that doing so is beneficial to the financing by the Legislative Body and is appropriately memorialized in the legislative action authorizing the sale and issuance of the Debt.

3) **Debt Service Structure**

General Obligation debt issuance shall be planned to achieve relatively net level debt service or level principal amortization considering the County's outstanding debt obligations, while matching debt service to the useful economic life of facilities. Absent events or circumstances determined by its Legislative Body, the County shall avoid the use of bullet or balloon maturities (with the exception of sinking fund requirements required by term bonds) except in those instances where such maturities serve to make existing overall debt service level or match specific income streams. Debt which is supported by project revenues and is intended to be self-supporting should be structured to achieve level proportional coverage to expected available revenues.

4) **Call Provisions**

In general, the County's Debt should include a call feature no later than ten (10) years from the date of delivery of the bonds. The County will avoid the sale of long-term debt which carries longer redemption features unless a careful evaluation has been conducted by the Mayor and Finance Director and/or Financial Professionals, if any, with respect to the value of the call option.

5) **Original Issuance Discount/Premium**

Debt with original issuance discount/premium will be permitted.

6) **Deep Discount Bonds**

Deep discount debt may provide a lower cost of borrowing in certain capital markets. The Mayor and Finance Director and/or Financial Professionals, if any, should

carefully consider their value and effect on any future refinancing as a result of the lower-than-market coupon.

## **VII. DEBT TYPES**

When the County determines that Debt is appropriate, the following criteria will be utilized to evaluate the type of debt to be issued.

### **1) Security Structure**

#### **a) General Obligation Bonds**

The County may issue Debt supported by its full faith, credit and unlimited ad valorem taxing power (“General Obligation Debt”). General Obligation Debt shall be used to finance capital projects that do not have significant independent creditworthiness or significant on-going revenue streams or as additional credit support for revenue-supported Debt, if such support improves the economics of the Debt and is used in accordance with these guidelines.

#### **b) Revenue Debt**

The County may issue Debt supported exclusively with revenues generated by a project or enterprise fund (“Revenue Debt”), where repayment of the debt service obligations on such Revenue Debt will be made through revenues generated from specifically designated sources. Typically, Revenue Debt will be issued for capital projects which can be supported from project or enterprise-related revenues.

#### **c) Capital Leases**

The County may use capital leases to finance projects assuming the Mayor and Finance Director and/or Financial Professionals, if any, determine that such an instrument is economically feasible.

### **2) Duration**

#### **a) Long-Term Debt**

The County may issue long-term Debt when it is deemed that capital improvements should not be financed from current revenues or short-term borrowings. Long-term Debt will not be used to finance current operations or normal maintenance. Long-term Debt will be structured such that financial obligations do not exceed the expected useful economic life of the project(s) financed.

- i. *Serial and Term Debt.* Serial and Term Debt may be issued in either fixed or variable rate modes to finance capital infrastructure projects;
- ii. *Capital Outlay Notes (“CONs”).* CONs may be issued to finance capital infrastructure projects with an expected life up to twelve years; or

- iii. *Capitalized Leases.* Capitalized Leases may be issued to finance infrastructure projects or equipment with an expected life not greater than its expected useful life.

**b) Short-Term Debt**

Short-term borrowing may be utilized for:

- i. Financing short economic life assets;
- ii. The construction period of long-term projects;
- iii. For interim financing; or
- iv. For the temporary funding of operational cash flow deficits or anticipated revenues subject to the following policies:
  - 1. *Bond Anticipation Notes ("BANs").* BANs, including commercial paper notes issued as BANs, may be issued instead of capitalizing interest to reduce the debt service during the construction period of a project or facility. The BANs shall not mature more than 2 years from the date of issuance. BANs can be rolled in accordance with federal and state law. BANs shall mature within 6 months after substantial completion of the financed facility.
  - 2. *Revenue Anticipation Notes ("RANs") and Tax Anticipation Notes ("TANs").* RANs and TANS shall be issued only to meet cash flow needs consistent with and fully conforming to federal IRS and state requirements and limitations.
  - 3. *Lines of Credit.* Lines of Credit shall be considered as an alternative to other short-term borrowing options. A line of credit shall only be structured to federal and state requirements.
  - 4. *Interfund Loans.* Interfund Loans shall only be used to fund operational deficiencies among accounts or for capital projects to be paid from current fiscal year revenues. Such interfund loans shall be approved by the State Comptroller's office and shall only be issued in compliance with state regulations and limitations.
  - 5. *Other Short-Term Debt.* Other Short-Term Debt including commercial paper notes, BANs, Capitalized Leases and CONs may be used when it provides an interest rate advantage or as interim financing until market conditions are more favorable to issue debt in a fixed or variable rate mode. The County will determine and utilize the most advantageous method for short-term borrowing. The County may issue short-term Debt when there is a defined repayment source or amortization of principal.

### 3) Interest Rate Modes

#### a) **Fixed Rate Debt**

To maintain a predictable debt service schedule, the County may give preference to debt that carries a fixed interest rate.

#### b) **Variable Rate Debt**

The targeted percentage of net variable rate debt outstanding (excluding (1) debt which has been converted to synthetic fixed rate debt and (2) an amount of debt considered to be naturally hedged to short-term assets in the Unreserved General and/or Debt Service Fund Balance) shall not exceed 45% of the County's total outstanding debt and will take into consideration the amount and investment strategy of the County's operating cash.

The following circumstances may result in the consideration of issuing variable rate debt:

- i. *Asset-Liability Matching;*
- ii. *Construction Period Funding;*
- iii. *High Fixed Interest Rates.* Interest rates are above historic averages;
- iv. *Diversification of Debt Portfolio;*
- v. *Variable Revenue Stream.* The revenue stream for repayment is variable and is anticipated to move in the same direction as market-generated variable interest rates or the dedication of revenues allows capacity for variability; and
- vi. *Adequate Safeguard Against Risk.* Financing structure and budgetary safeguards are in place to prevent adverse impacts from interest rate shifts such structures could include, but are not limited to, interest rate caps and short-term cash investments in the County's General Fund.

An analysis by the Mayor and Finance Director and/or Financial Professionals, if any, shall be conducted to evaluate and quantify the risks and returns associated with the variable rate Debt including, but not limited to, a recommendation regarding the use of variable rate debt.

### 4) Zero Coupon Debt

Zero Coupon Debt may be used if an analysis has been conducted by the Mayor and Finance Director and/or Financial Professionals, if any, and the risks and returns associated with the Zero Coupon Debt have been made. The analysis shall include, but not be limited to a recommendation regarding the use of Zero Coupon Debt as the most feasible instrument considering available revenues streams, the need for the project and other factors determined by the Legislative Body.

## **5) Synthetic Debt**

The County will not enter into any new interest rate swaps or other derivative instruments unless it adopts a Debt Derivative Policy consistent with the requirements of TCA and only after approval of the State Comptroller's office and affirmative action of the Legislative Body. To the extent the County has any current existing interest rate swaps or other derivative instruments, the County will monitor these agreements and any amendments consistent with the compliance report issued by the State Comptroller's Office at the time the agreements were previously authorized.

## **VIII. REFINANCING OUTSTANDING DEBT**

The Mayor and Finance Director, in conjunction with Financial Professionals, if any, shall have the responsibility to analyze outstanding Debt for refunding opportunities. The Mayor and Finance Director will consider the following issues when analyzing possible refunding opportunities:

### **1) Debt Service Savings**

Absent other compelling considerations such as the opportunity to eliminate onerous or restrictive covenants contained in existing Debt documents, the County has established a minimum net present value savings threshold of at least 3.0 percent of the advance refunded Debt principal amount. Current refunding opportunities may be considered by the County using any savings threshold if the refunding generates positive net present value savings. The decision to take less than 3.0 percent net present value savings for an advance refunding or to take the savings in any manner other than a traditional year-to-year level savings pattern must be approved by the Legislative Body or delegated to the County's Chief Executive.

### **2) Restructuring for economic purposes**

The County may also refund Debt when it is in its best financial interest to do so. Such a refunding will be limited to restructuring to meet unanticipated revenue expectations, achieve cost savings, mitigate irregular debt service payments, release reserve funds or remove unduly restrictive bond covenants or any other reason approved by the Legislative Body in its discretion.

### **3) Term of Refunding Issues**

Normally, the County will refund Debt equal to or within its existing term. However, the Mayor and Finance Director may consider maturity extension, when necessary to achieve desired outcomes, provided that such extension is legally permissible and it is approved by the Legislative Body. The Mayor and Finance Director may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful economic life of the financed facility and the concept of inter-generational equity should guide these decisions.

#### **4) Escrow Structuring**

The County shall utilize the least costly securities available in structuring refunding escrows. In the case of open market securities, a certificate will be provided by a third party agent, who is not a broker-dealer stating that the securities were procured through an arms-length, competitive bid process, that such securities were more cost effective than State and Local Government Obligations (SLGS), and that the price paid for the securities was reasonable within Federal guidelines. In cases where taxable Debt is involved, the Mayor and Finance Director, with the approval of bond counsel, may make a direct purchase as long as such purchase is the most efficient and least costly. Under no circumstances shall an underwriter, agent or any Financial Professionals sell escrow securities involving tax-exempt Debt to the County from its own account.

#### **5) Arbitrage**

The County shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refunding. Any positive arbitrage will be rebated as necessary according to Federal guidelines.

### **IX. METHODS OF ISSUANCE**

The Mayor and Finance Director may consult with a Financial Professional regarding the method of sale of Debt. Subject to approval by the Legislative Body, the Mayor and Finance Director will determine the method of issuance of Debt on a case-by-case basis consistent with the options provided by prevailing State law.

#### **1) Competitive Sale**

In a competitive sale, the County's Debt will be offered in a public sale to any and all eligible bidders. Unless bids are rejected, the Debt shall be awarded to the bidder providing the lowest true interest cost as long as the bid adheres to the requirements set forth in the official notice of sale.

In a competitive sale, a financial advisor may bid on an issue for which they are providing advisory services only if:

- a) Authorized by the rules and regulations of the Municipal Securities Rulemaking Board (the "MSRB"), including Rule G-23, as may be amended and modified;
- b) The Legislative Body or designated official grants in writing specific authority on a transaction by transaction basis;
- c) Such sale is properly carried out through a widely and publicly advertised sale, during normal bond sale hours, and through an industry standard, electronic bidding platform; and
- d) The financial advisory fee is separately disclosed and billed from the underwriting fee.

## 2) Negotiated Sale

The County recognizes that some securities are best sold through a negotiated sale with an underwriter or group of underwriters. The County shall assess the following circumstances in determining whether a negotiated sale is the best method of sale:

- a) State requirements on negotiated sales;
- b) Debt structure which may require a strong pre-marketing effort such as those associated with a complex transaction generally referred to as a "story" bond;
- c) Size or structure of the issue which may limit the number of potential bidders;
- d) Market conditions including volatility wherein the County would be better served by the flexibility afforded by careful timing and marketing such as is the case for Debt issued to refinance or refund existing Debt;
- e) Whether the Debt is to be issued as variable rate obligations or perhaps as Zero Coupon Debt;
- f) Whether an idea or financing structure is a proprietary product of a single firm;
- g) In a publicly offered or privately placed, negotiated sale, a financial advisor, if any, shall not be permitted to resign as the financial advisor in order to underwrite or privately place an issue for which they are or have been providing advisory services;
- h) The underwriter shall clearly identify itself in writing as an underwriter and not as a financial advisor from the earliest stages of its relationship with the County with respect to the negotiated issue. The underwriter must clarify its primary role as a purchaser of securities in an arm's length commercial transaction and that it has financial and other interests that differ from those of the County. The underwriter in a publicly offered, negotiated sale shall be required to provide pricing information both as to interest rates and to takedown per maturity to the Legislative Body (or its designated official) in advance of the pricing of the debt.

## 3) Private Placement

From time to time, the County may elect to privately place its Debt. Such placement shall only be considered if this method is demonstrated to be advantageous to the County.

# X. PROFESSIONALS

## 1) Financial Professionals

As needed, the County may select Financial Professionals to assist in its Debt issuance and administration processes. In selecting Financial Professionals, consideration should be given with respect to:

- a) relevant experience with municipal government issuers and the public sector;
- b) indication that the firm has a broadly based background and is therefore capable of balancing the County's overall needs for continuity and innovation in capital planning and Debt financing;
- c) experience and demonstrated success as indicated by its experience;
- d) the firm's professional reputation;
- e) professional qualifications and experience of principal employees; and
- f) the estimated costs, but price should not be the sole determining factor.

## 2) **Miscellaneous**

### a) **Written Agreements**

- i. Any Financial Professionals engaged by the County shall enter into written agreements including, but not limited to, a description of services provided and fees and expenses to be charged for the engagement.
- ii. The County shall enter into an engagement letter agreement with each lawyer or law firm representing the County in a debt transaction. No engagement letter is required for any lawyer who is an employee of the County or lawyer or law firm which is under a general appointment or contract to serve as counsel to the County. The County does not need an engagement letter with counsel not representing the County, such as underwriters' counsel.
- iii. The County shall require all Financial Professionals engaged in the process of issuing debt to clearly disclose all compensation and consideration received related to services provided in the debt issuance process by both the County and the lender or conduit issuer, if any. This includes "soft" costs or compensations in lieu of direct payments.

### b) **Conflict of Interest**

- i. Financial Professionals involved in a debt transaction hired or compensated by the County shall be required to disclose to the County existing client and business relationships between and among the professionals to a transaction (including but not limited to financial advisors, swap advisors, bond counsel, swap counsel, trustee, paying agent, underwriter, counterparty, and remarketing agent), as well as conduit issuers, sponsoring organizations and program administrators. This disclosure shall include that information reasonably sufficient to allow the County to appreciate the significance of the relationships.

- ii. Financial Professionals who become involved in the debt transaction as a result of a bid submitted in a widely and publicly advertised competitive sale conducted using an industry standard, electronic bidding platform are not subject to this disclosure. No disclosure is required that would violate any rule or regulation of professional conduct.

## **XI. COMPLIANCE**

### **1) Continuing Annual Disclosure**

Normally at the time Debt is delivered, the County will execute a Continuing Disclosure Certificate in which it will covenant for the benefit of holders and beneficial owners of the publicly traded Debt to provide certain financial information relating to the County by not later than twelve months after each of the County's fiscal years, (the "Annual Report and provide notice of the occurrence of certain enumerated events. The Annual Report (and audited financial statements, if filed separately) will be filed with the MSRB through the operation of the Electronic Municipal Market Access system ("EMMA") and any State Information Depository established in the State of Tennessee (the "SID"). If the County is unable to provide the Annual Report to the MSRB and any SID by the date required, notice of each failure will be sent to the MSRB and any SID on or before such date. The notices of certain enumerated events will be filed by the County with the MSRB through EMMA and any SID. The specific nature of the information to be contained in the Annual Report or the notices of significant events is provided in each Continuing Disclosure Certificate. These covenants are made in order to assist underwriters in complying with SEC Rule 15c2-12(b) (the "Rule").

### **2) Arbitrage Rebate**

The County will also maintain a system of record keeping and reporting which complies with the arbitrage rebate compliance requirements of the Internal Revenue Code (the "Code").

### **3) Records**

The County will also maintain records required by the Code including, but not limited to, all records related to the issuance of the debt including detailed receipts and expenditures for a period up to 6 years following the final maturity date of the Debt or as required by the Code.

## **XII. DEBT POLICY REVIEW**

### **1) General Guidance**

The guidelines outlined herein are only intended to provide general direction regarding the future issuance of Debt. The County maintains the right to modify this Debt Policy and may make exceptions to any of its guidelines at any time to the extent that the execution of such Debt achieves the goals of the County as long as

such exceptions or changes are consistent with TCA and any rules and regulations promulgated by the State.

This Debt Policy should be reviewed from time to time as circumstances, rules and regulations warrant.

## **2) Designated Official**

The Mayor and Finance Director are responsible for ensuring substantial compliance with this Debt Policy.

### **XIII. FEDERAL TAX COMPLIANCE (Amended 1/22/13)**

#### **Purpose**

In order to issue tax-exempt debt obligations (“Tax-Exempt Obligations”), the interest on which is excluded from gross income of the holders of such debt obligations, Bradley County, Tennessee (the “County”) must comply with federal tax rules regarding expenditure of proceeds, use of financed property, investment of proceeds in compliance with arbitrage rules, retention of records and filings with the Internal Revenue Service pursuant to Section 148 of the Internal Revenue Code of 1986, as amended (the “Code”). This Tax Compliance Policy sets forth the County’s policies for compliance with Sections 141-150 of the Code and related rules and regulations.

#### **I. Expenditure of Proceeds**

Expenditure of proceeds as set forth below will be reviewed and managed by the Finance Director (“Finance Director”) as needed to ensure compliance with the requirements with each tax certificate executed in connection with Tax-Exempt Obligations. In connection with such review and management, the Finance Director will undertake the following with respect to the expenditure of proceeds of Tax-Exempt Obligations:

- Establish forms and procedures for documenting expenditures of the proceeds, including for new money issues a description of the property financed, with each expenditure and for refunding issues a description of the refunded obligations and the property finance with the refunded obligations.
- Only permit proceeds to be expended for capital expenditures, working capital if accompanied by an opinion of nationally recognized bond counsel, refunding of Tax-Exempt Obligations and other debt obligations used for the foregoing purposes, and costs of issuance of Tax-Exempt Obligations.
- Not permit amounts to be expended to pay capitalized interest on Tax-Exempt Obligations except during the actual construction period of financed property unless accompanied by an opinion of nationally recognized bond counsel.

- Restrict reimbursement of costs that were paid to the issuance of the Tax-Exempt Obligations to costs paid subsequent to, or not more than 60 days prior to, the date a “declaration of intent” to reimburse the costs was adopted by the County or as in otherwise approved by bond counsel.
- Prepare a “final allocation” of proceeds to uses, which will be made and retained with the records of the Tax-Exempt Obligations, no later than 18 months after the placed-in-service date of the finance property (and in any event not later than 5 years and 60 days after the issuance of the issue).
- Monitor the expenditure of proceeds of new-money Tax-Exempt Obligations against the tax certificate expectation to (i) spend or commit 5% of new sale proceeds within 6 months, (ii) spend 85% of net sales proceeds within 3 years, and (iii) proceed with due diligence to complete the project and fully spend the net sale proceeds.
- Monitor the expenditure of proceeds of the Tax-Exempt Obligations against the schedule for any arbitrage rebate exception or exceptions identified in the tax certificate related to such issue of Tax-Exempt Obligations.

## **II. Use of Property Financed with Tax-Exempt Obligations**

Use of property financed with Tax-Exempt Obligations, when completed and placed in service, will be reviewed by the finance Director on at least an annual basis.

The County will not do any of the following with respect to the financed property without prior discussion with bond counsel regarding potential effect of such action on the tax exemption of the Tax-Exempt Obligations that financed or refinanced such property:

- Enter into a management, service or incentive payment contract with any non-governmental person or entity (including the federal government) (a “Non-Governmental Person”).
- Enter into a lease with any Non-Governmental Person.
- Sell or otherwise transfer such property to any Non-Governmental Person.
- Grant special legal entitlements with respect to such property to any Non-Governmental Person.

If any action occurs, notwithstanding the foregoing, that causes Tax-Exempt Obligations to become private activity bonds as a result of private use of financed projects and/or private payments for parties utilizing financed projects, the County will promptly consult with bond counsel as to the steps to be taken in order to remediate such change in use in accordance with the regulations under the Code, including the remediation of nonqualified bonds.

### **III. Investment of Proceeds**

Investment of proceeds of Tax-Exempt Obligations in compliance with the arbitrage bond rules and rebate of arbitrage will be supervised by the Finance Director.

All proceeds of each Tax-Exempt Obligation will be deposited and maintained in a separate account or accounts. The investment of the proceeds of Tax-Exempt Obligations shall comply with the following:

- Investments will be purchased only in market transactions at fair market value.
- Calculations of rebate liability will be performed periodically as set forth in the tax certificate by outside consultants unless the County is eligible for an exception to rebate liability with respect to the Tax-Exempt Obligations.
- Rebate payments if required, will be made with Form 8038-T no later than 60 days after (a) each fifth anniversary of the date of issuance and (b) the final retirement of the Tax-Exempt Obligations. Compliance with rebate requirements will be reported to the bond trustee, if any, and the issuer.
- The County will identify the date for first rebate payment at the time of issuance if rebate payments are expected.

### **IV. Records**

Management and retention of records related to Tax-Exempt Obligations will be supervised by the Finance Director.

- Records will be retained for the life of the Tax-Exempt Obligations plus any refunding bonds plus three years. Records may be in the form of documents or electronic copies of documents, appropriately indexed to specific bond issues and compliance functions.
- Retainable records pertaining to issuance of Tax-Exempt Obligations include the transcript of documents executed in connection with the issuance of the Tax-Exempt Obligations and any amendments, and copies of rebate calculations and records of payments including Form 8038-T.
- Retainable records pertaining to expenditures of proceeds of Tax-Exempt Obligations include requisitions, trustee statements (if any) and final allocation of proceeds.
- Retainable records pertaining to use of property include all agreements reviewed for nonexempt use and any reviewed documents relating to unrelated business activity.
- Retainable records pertaining to investments include GIC and hedge documents under the Treasury regulations, records of purchase and sale of other investments, and records of investment activity sufficient to permit calculation of arbitrage rebate or demonstration that no rebate is due.

## **V. Miscellaneous Post-Issuance Changes**

The Finance Director will consult with bond counsel prior to engaging in any post-issuance credit enhancement transactions (e.g., letter of credit or bond insurance) or hedging transactions (e.g., interest rate swaps).

The Finance Director will consult with bond counsel prior to making any significant modifications to the bond documents that might cause a “reissuance” of the Tax-Exempt Obligations as described in Section 1.1001-3 of the Treasury regulations such as (i) changes in the yield of a Tax-Exempt Obligation, (ii) changes in the timing of payments on a Tax-Exempt Obligation or (iii) changes in the obligor of or security for a Tax-Exempt Obligation.

## **VI. Overall Responsibility**

Overall administration and coordination of this policy is the responsibility of the Finance Director. The Finance director shall be responsible for identifying any violations of federal tax requirements relating to any Tax-Exempt Obligations and shall consult with bond counsel as to the best method for the timely correction of any identified violations either through available remedial actions or through the IRS’s Voluntary Closing Agreement Program. The Finance Director shall be responsible for obtaining and providing for the training and education necessary to administer these policies and procedures.

**Bradley County, Tennessee**  
**Total Outstanding General Obligation Debt Service Requirements**

**Aggregate Debt Service**

Date	Principal	Interest	Estimated Treasury Rebate	Total P+I
06/30/2014	-	-	-	-
06/30/2015	4,210,000.00	3,247,167.58	(303,713.98)	7,153,453.60
06/30/2016	4,430,000.00	3,077,917.54	(303,713.98)	7,204,203.56
06/30/2017	4,610,000.00	2,899,692.46	(303,713.98)	7,205,978.48
06/30/2018	4,785,000.00	2,710,367.54	(303,713.98)	7,191,653.56
06/30/2019	5,075,000.00	2,515,892.62	(303,713.98)	7,287,178.64
06/30/2020	5,315,000.00	2,278,117.50	(303,713.98)	7,289,403.52
06/30/2021	5,565,000.00	2,026,567.50	(303,713.98)	7,287,853.52
06/30/2022	4,450,000.00	1,776,592.58	(303,713.98)	5,922,878.60
06/30/2023	4,680,000.00	1,559,492.50	(273,669.98)	5,965,822.52
06/30/2024	4,915,000.00	1,331,237.46	(242,065.32)	6,004,172.14
06/30/2025	5,130,000.00	1,087,552.54	(207,641.40)	6,009,911.14
06/30/2026	5,950,000.00	830,947.54	(170,839.92)	6,610,107.62
06/30/2027	3,250,000.00	539,053.76	(170,839.92)	3,618,213.84
06/30/2028	3,405,000.00	367,968.76	(116,651.92)	3,656,316.84
06/30/2029	3,510,000.00	187,612.50	(59,487.12)	3,638,125.38
<b>Total</b>	<b>\$69,280,000.00</b>	<b>\$26,436,180.38</b>	<b>(3,670,907.42)</b>	<b>\$92,045,272.96</b>

**Par Amounts Of Selected Issues**

E-6-A -Variable.....	19,290,000.00
E-6-A -IV-C-2 Swap.....	7,585,000.00
E-6-A -IV-G-1 Swap.....	10,000,000.00
V-I-1 (Fixed) - 6-1-2019.....	9,185,000.00
2009 BABs - 6-1-2019.....	17,550,000.00
2013 Bonds - 6-1-2020 -Ref of VII-A-5.....	2,955,000.00
2013 Bonds - 6-1-2020 -Fire Station.....	2,715,000.00
<b>TOTAL.....</b>	<b>69,280,000.00</b>

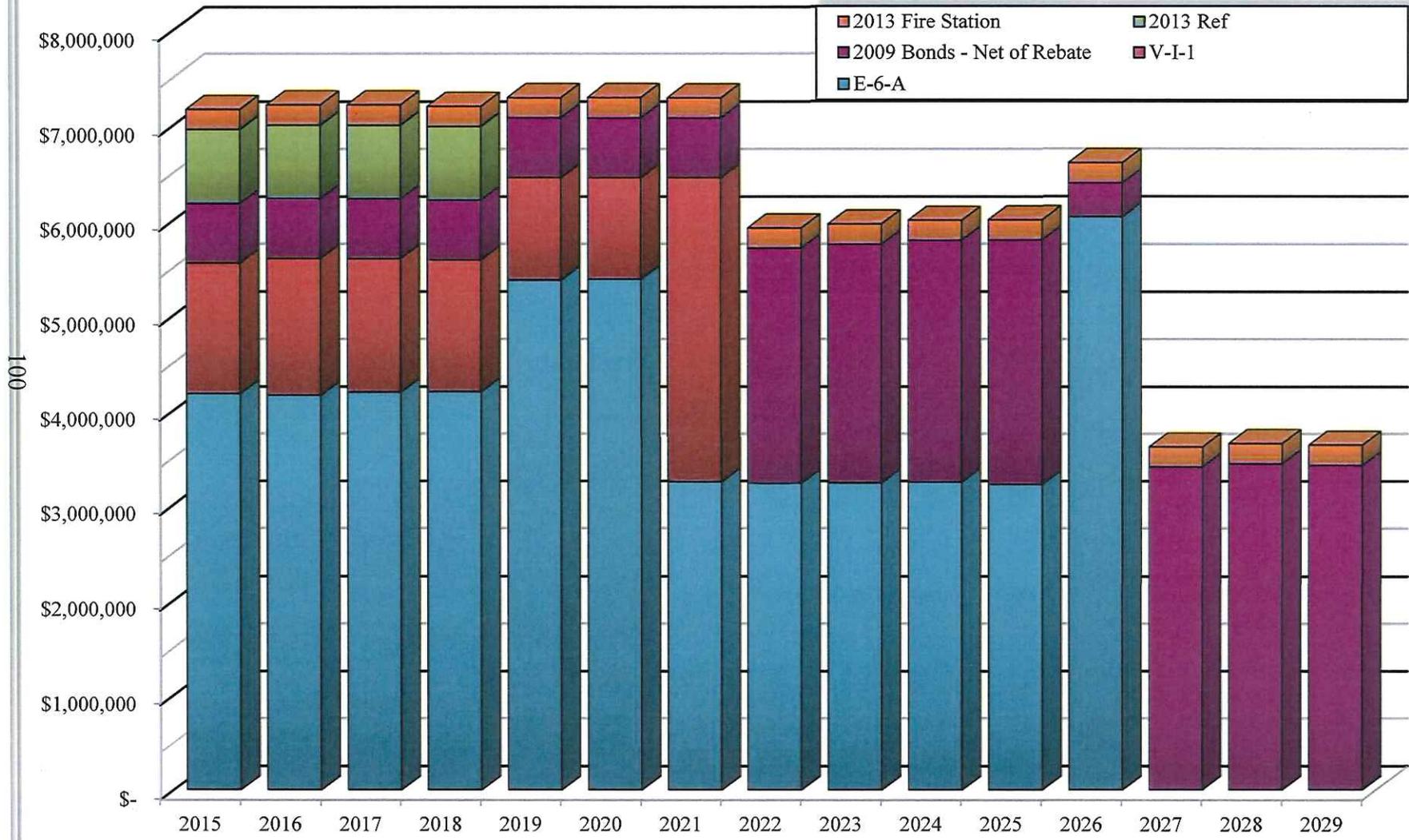
BRADLEY COUNTY, TENNESSEE  
Schedule of Debt Payments  
2013/2014

	Loan Name	Purpose	Authorized and/or Unissued	Amount Outstanding at 6/30/2013	Payment Fund	Budget Account #	Budget Page #	Principal	Interest & Other Costs	Total Debt Service	Amount Outstanding at 6/30/2014
Notes	Capital Outlay Notes, ECD (0%)	Schools		\$ 47,380.00	Debt Service - 151			\$ 47,380.00	\$ -	\$ 47,380.00	\$ -
	Capital Outlay Notes, ECD (0%)	H&A/Courthouse		24,048.58	Debt Service - 151	82110-602		24,048.58	-	24,048.58	-
	<b>Total Notes</b>		\$ -	\$ 71,428.58				\$ 71,428.58	\$ -	\$ 71,428.58	\$ -
Loan Agreements	Public Improvement, Series E-6-A	Jail		\$ 10,527,803.10	Debt Service - 151	82110-612		\$ 509,796.85		\$ 509,796.85	\$ 10,018,006.25
	Public Improvement, Series E-6-A	Jail			Debt Service - 151	82210-613			218,546.48	218,546.48	
	Public Improvement, Series E-6-A	Juvenile		1,268,079.60	Debt Service - 151	82110-612		71,854.60		71,854.60	1,196,225.00
	Public Improvement, Series E-6-A	Juvenile			Debt Service - 151	82210-613			27,144.68	27,144.68	
	Public Improvement, Series E-6-A	US Marshall Pod		675,000.00	Debt Service - 151	82110-612		125,000.00		125,000.00	550,000.00
	Public Improvement, Series E-6-A	US Marshall Pod			Debt Service - 151	82210-613			21,262.22	21,262.22	
	Public Improvement, Series E-6-A	General			Debt Service - 151	82310-699			64,148.07	64,148.07	
<b>Total Loan Agreements - General</b>			\$ -	\$ 12,470,882.70			\$ 706,651.45	\$ 331,101.45	\$ 1,037,752.90	11,764,231.25	
Loan Agreements	Public Improvement, Series E-6-A	Schools		\$ 26,619,117.30	Debt Service - 151	82130-612		\$ 1,508,348.55		\$ 1,508,348.55	\$ 25,110,768.75
	Public Improvement, Series E-6-A	Schools			Debt Service - 151	82230-613			569,812.39	569,812.39	
	Public Improvement, Series E-6-A	Schools			Debt Service - 151	82330-699			136,924.10	136,924.10	
	Public Improvement, Series V-1-1	Schools		10,165,000.00	Debt Service - 151	82130-612		960,000.00		960,000.00	9,185,000.00
	Public Improvement, Series V-1-1	Schools			Debt Service - 151	82130-613			383,325.00	383,325.00	
	Public Improvement, Series V-1-1	Schools			Debt Service - 151	82330-699			20,310.06	20,310.06	
<b>Total Loan Agreements - Education</b>			\$ -	\$ 36,784,117.30			\$ 2,488,348.55	\$ 1,110,371.55	\$ 3,598,720.10	\$ 34,295,768.75	
GO Bonds	Build America Bonds - Series 2009	Schools		\$ 17,550,000.00	Debt Service - 151	82230-603			\$ 935,080.00	\$ 935,080.00	\$ 17,550,000.00
	Build America Bonds - Series 2009	Schools			Debt Service - 151	82330-699			1,152.50	1,152.50	
	Gen Obligation Bonds - Series 2013	Schools			Debt Service - 151	82330-699			529.45	529.45	
	Gen Obligation Bonds - Series 2013	Schools	-	3,655,000.00	Debt Service - 151	82230-601		700,000.00		700,000.00	2,955,000.00
	Gen Obligation Bonds - Series 2013	Schools			Debt Service - 151	82230-603			89,556.08	89,556.08	
	Gen Obligation Bonds - Series 2013	Fire Dept	-	2,870,000.00	Debt Service - 151	82230-601		155,000.00		155,000.00	2,715,000.00
	Gen Obligation Bonds - Series 2013	Fire Dept			Debt Service - 151	82310-699			248.05	248.05	
	Gen Obligation Bonds - Series 2013	Fire Dept			Debt Service - 151	82230-603			41,956.44	41,956.44	
<b>Total GO Bonds</b>			\$ -	\$ 24,075,000.00			\$ 855,000.00	\$ 1,068,522.52	\$ 1,923,522.52	\$ 23,220,000.00	

Debt Service by Fund

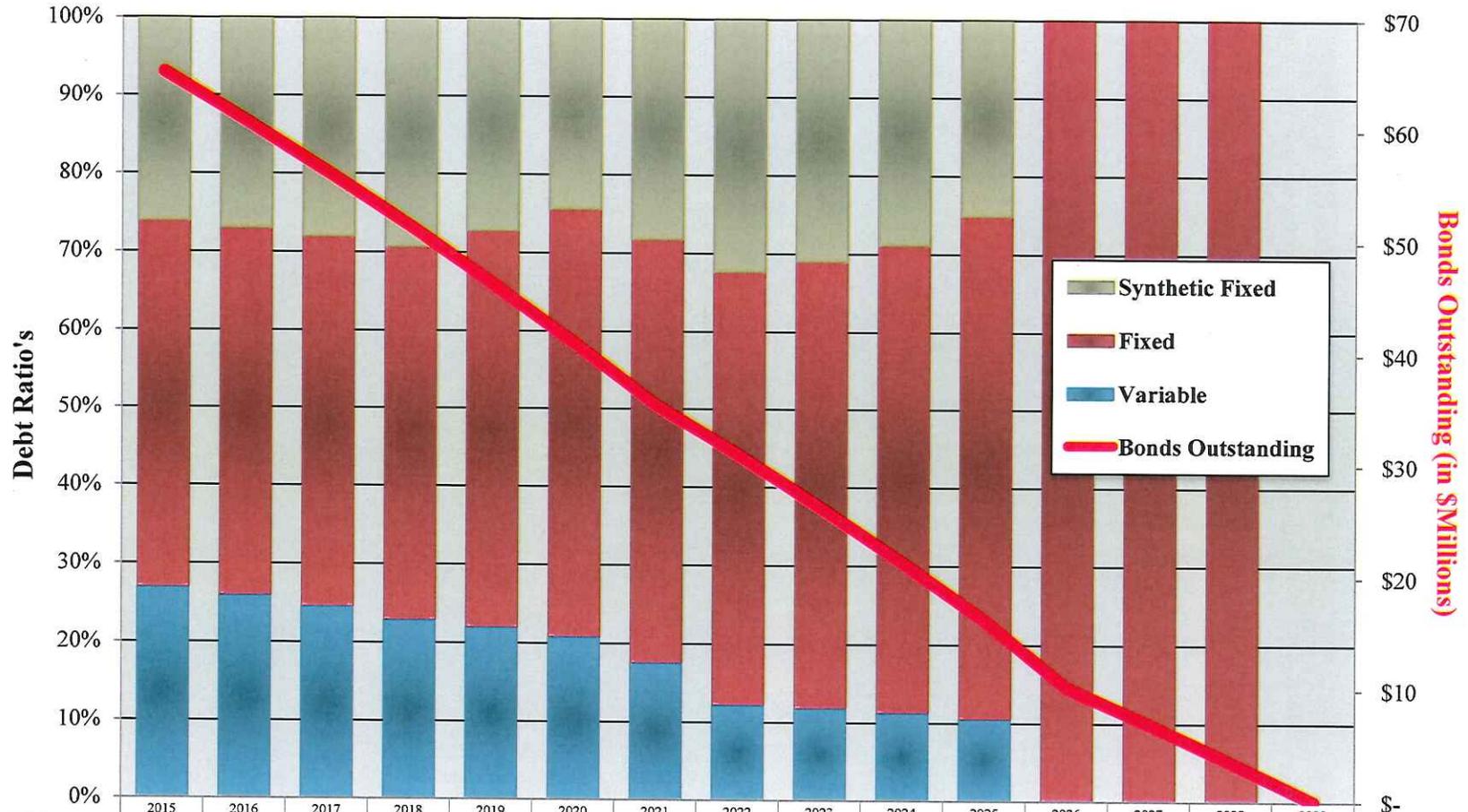
	Principal	Interest & Other Costs	Total Debt Service	Amount Outstanding at 6/30/2014
General Fund	\$ -	\$ -	\$ -	
Debt Service	4,121,428.58	2,509,995.52	6,631,424.10	69,280,000.00
Schools	-	-	-	
<b>Total</b>	\$ 4,121,428.58	\$ 2,509,995.52	\$ 6,631,424.10	

## Bradley County, Tennessee Total Outstanding Debt Service



## Bradley County, Tennessee

### Fixed, Synthetic Fixed & Variable Rate Ratios (with Outstanding Bond Balance)



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Synthetic Fixed	26%	27%	28%	29%	27%	24%	28%	32%	31%	29%	25%	0%	0%	0%	0%
Fixed	47%	47%	47%	48%	51%	55%	54%	55%	57%	60%	64%	100%	100%	100%	0%
Variable	27%	26%	25%	23%	22%	21%	18%	12%	12%	11%	11%	0%	0%	0%	0%
Bonds Outstanding	65.1	60.6	56.0	51.2	46.2	40.9	35.3	30.8	26.2	21.2	16.1	10.2	6.9	3.5	0.0



**BRADLEY COUNTY**  
**INVESTMENT POLICY**

**I. Scope**

This policy applies to the investment of operating funds. Except for cash in certain restricted and special funds, Bradley County will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated 50% to the County's General Fund and 50% to the County's Capital Project Fund. Investment income generated from investments purchased for a specific restricted fund will be allocated back to that fund.

**II. General Objectives**

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

1. **Safety.** Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
  - a. **Credit Risk.** Bradley County will minimize credit risk, the risk of loss due to the failure of the security issuer or backer, by:
    - Limiting investments to the safest types of securities;
    - Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which Bradley County will do business;
    - Diversifying the investment portfolio so that potential losses on individual securities will be minimized.
  - b. **Interest Rate Risk.** Bradley County will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, by:
    - Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations thereby avoiding the need to sell securities on the open market prior to maturity;
    - Investing operating funds primarily in short-term securities, money market mutual fund, or similar investment pools.
2. **Liquidity.** The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since not all possible cash demands can be anticipated, the portfolio should consist largely of securities with

active secondary or resale markets (dynamic liquidity). A portion of the portfolio also may be placed in money market mutual funds or the Local Government Investment Pool which offer same-day liquidity for short-term funds.

3. **Yield.** The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is secondary importance compared to the safety and liquidity objectives described above. The cores of investments are limited to relative low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:
  - A security with declining credit may be sold early to minimize loss of principal;
  - A security swap would improve the quality, yield, or target duration in the portfolio;
  - Liquidity needs of the portfolio require that the security be sold.

### III. Standards of Care

1. **Prudence.** The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing and overall portfolio. Investment officials acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

2. **Ethics and Conflicts of Interest.** Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the property execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same institution with which business is conducted on behalf of Bradley County.

#### IV. Safekeeping and Custody

1. **Authorized Financial Dealers and Institutions.** A list will be maintained of financial institutions authorized to provide investment services. All financial institutions who desire to become qualified for investment transactions must supply annual audited financial statements or be an active member of the State Collateral Pool. An annual review of the financial condition and registration of qualified financial institutions will be conducted by the Trustee if the bank is not a member of the State Collateral Pool.
2. **Internal Controls.** The Trustee is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of Bradley County are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.
3. **Delivery vs. Payment.** All trades where applicable will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.

#### V. Suitable and Authorized Investments.

1. **Investment Types.** Consistent with Section 5-8-301, *Tennessee Code Annotated*, the following investments will be permitted by this policy:
  - Bonds, notes, or treasury bills of the U.S. as well as other obligations guaranteed by the U.S. or its agencies;
  - Certificates of deposit and other evidence of deposit of state and federally chartered banks and savings and loans associations, provided that these investments are properly secured;
  - Obligations of the U.S. or its agencies under a repurchase agreement if made accordingly to state funding board procedures and approved by the director of local finance;
  - The state investment pool;
  - State bonds, if they have a rating of A or higher;
  - Nonconvertible debt securities of the following federal government sponsored enterprises which are chartered by the United States Congress; provided, that such securities are rated in the highest category by at least two (2) nationally recognized rating services:

- (A) The federal home loan bank;
- (B) The federal national mortgage association;
- (C) The federal farm credit bank;
- (D) The federal home loan mortgage corporation;
- (E) Any other obligations that are guaranteed as to principal and interest by the United States or any of its agencies.

- The county's own bonds or notes issued in accordance with T.C.A. 9-21-1104.
- Prime commercial paper if it is rated in the highest category by at least two commercial paper rating services and the paper has a remaining maturity of ninety days or less.

Investment in derivatives of the above instruments shall require authorization by the county legislative body.

2. **Collateralization.** Where allowed by state law and in accordance with the Governmental Finance Officers Association Recommended Practices on the Collateralization of Public Deposits, full collateralization will be required on non-negotiable certificates of deposit. Securities will be held by a third-party custodian as evidence by safekeeping receipts or a letter verifying participation in the Tennessee Collateral Pool.
3. **Repurchase Agreements.** Repurchase agreements shall be consistent with GFOA Recommended Practices on Repurchase Agreements.

## VI. Interest Parameters.

1. **Diversification.** The investments shall be diversified by:
  - Limiting investments to avoid over concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities),
  - Limiting investment in securities that have higher credit risks,
  - Investing in securities with varying maturities, and
  - Continuously investing a portion of the portfolio in readily available funds such as the Local Government Investment Pool (LGIP), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

2. **Maximum Maturities.** To the extent possible, Bradley County shall attempt to match its investments with anticipated cash flow. Bradley County will not directly invest in securities maturing more than two (2) years from the date of purchase. Bradley County shall adopt weighted average maturity limitations (which often range from 90 days to 2 years), consistent with the investment objectives. There can be no investments with maturities over two years, unless an investment committee is established by the legislative body per TCA 5-8-301. No more than twenty percent (20%) of the lowest idle fund balance in the last five (5) years or twenty percent (20%) of the idle funds available at the time of investment, whichever is less, may be invested in maturities of greater than two (2) years but not greater than five (5) years from the date of investment per TCA 5-8-301. An investment committee established by the legislative body may approve investments in maturities greater than five (5) years, but they must also be approved by the state director of local finance per TCA 5-8-301.

Reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding two (2) years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds. The intent to invest in securities with longer maturities shall be disclosed in writing to the legislative body.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as the LGIP, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

## VII. Reporting.

1. **Methods.** The Trustee shall prepare an investment report annually and present it to the governing body at the 2<sup>nd</sup> official voting meeting in August of each year. This will include a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last year. This management summary will be prepared in a manner which will allow the county legislative body to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report will include the following:
  - Listing of individual securities held at the end of the reporting period.
  - Realized and unrealized gains or losses resulting from appreciation or depreciation by listing the cost and the market value of securities over one-year duration that are not intended to be held until maturity.
  - Average weighted yield to maturity of portfolio on investments as compared to applicable benchmarks.
  - Listing of investment by maturity date.
  - Percentage of the total portfolio which each type of investment represents.

2. **Performance Standards.** The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. A series of appropriate benchmarks shall be established against which portfolio performance shall be compared on a regular basis.

#### **VIII. Policy considerations.**

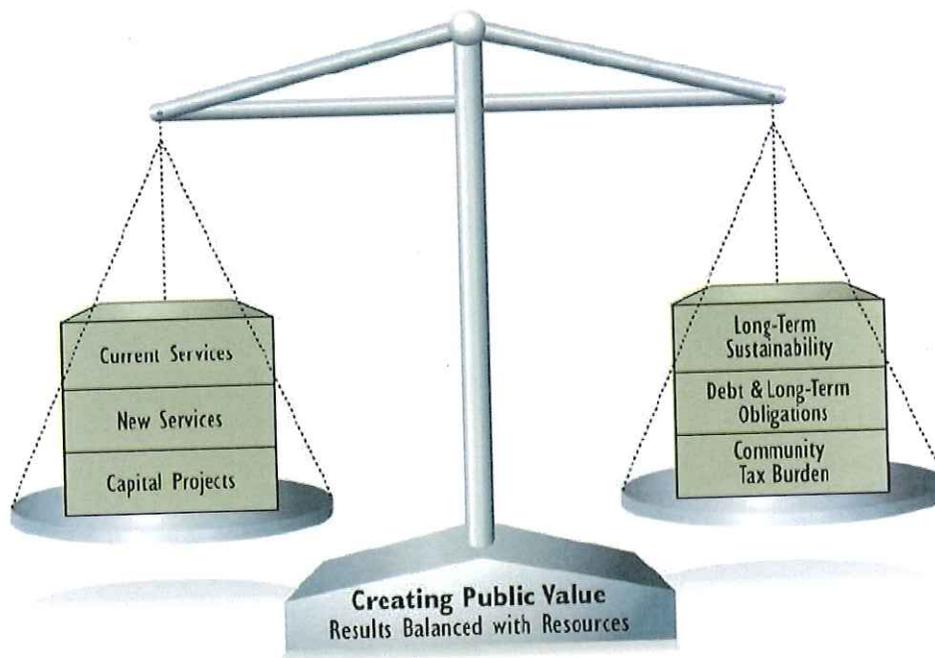
1. **Exemption.** Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of the policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.
2. **Amendments.** This policy shall be reviewed on an annual basis. Any changes must be approved by the Trustee and any other appropriate authority, as well as the individual(s) charged with maintaining internal controls.

# Bradley County Tennessee

## Long-Range Financial Plan

**Annual Update and  
Presentation to the Commission  
8/16/2014**

**Prepared by County Mayor D. Gary Davis  
& Finance Director Lynn Burns**



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## **INTRODUCTION**

**Long-term financial planning is used to identify future financial challenges and opportunities through financial forecasting and analysis, and then, based on that information, to devise strategies to achieve financial sustainability.**

**Long-term financial planning is not just a staff-driven process. It is consensus-driven and inclusive, involving elected officials, staff, and the public. Inclusiveness is important because a viable long-term financial plan must satisfy two requirements that can at times be difficult to reconcile. First, the plan must result in strategies to achieve and maintain financial sustainability. Second, the plan must identify how the government will provide a consistent level of services and address issues of major concern to the community within financial constraints. Forging a plan that will gain the support of elected officials, staff and the public is critical for successful implementation.**

**The benefits of long-term financial planning include:**

- **Balanced Budgets:** Long-term planning makes government mindful of the long-term impacts of today's decisions, setting the stage for balanced budgets in successive years by avoiding temporary solutions.
- **Reduce Conflict During Budgeting:** Financial planning is organized around a consensus-based set of service and financial goals, which sets boundaries on the budget process and creates an understanding of budget priorities.
- **Sustainable Growth:** Long-term planning optimizes government's ability to manage growth. It enables a financial strategy to be developed that can balance needs of new residents with existing residents.
- **Manage Low, No, or Negative Growth:** Long-term planning is important for communities experiencing little or no growth and cannot depend on revenue from new development to "grow their way out" of financial imbalance.
- **Stable Tax Rates:** Long-term planning and forecasting identifies potential peaks and valleys in future revenues and expenses, allowing governments to take countervailing action ahead of time.
- **Better Service Planning:** Effective financial planning requires making decisions about the level of service that government will provide over a multi-year period.

## **COUNTY MAYOR'S SUMMARY**

**It is my belief that undertaking a regular financial planning process is extremely important for Bradley County. The fundamental purpose of the financial plan is to evaluate current and future fiscal conditions to guide policy and programmatic decisions.**

**A financial plan is a fiscal management tool that presents forecasted information based on current and projected financial conditions to identify future revenue and expenditure trends that may have an immediate or long-term influence on County policies, strategic goals, or community service.**

**The financial plan assists in the formation of decisions that exercise fiscal discipline and deliver essential community services as an integral part of the annual budgeting process.**

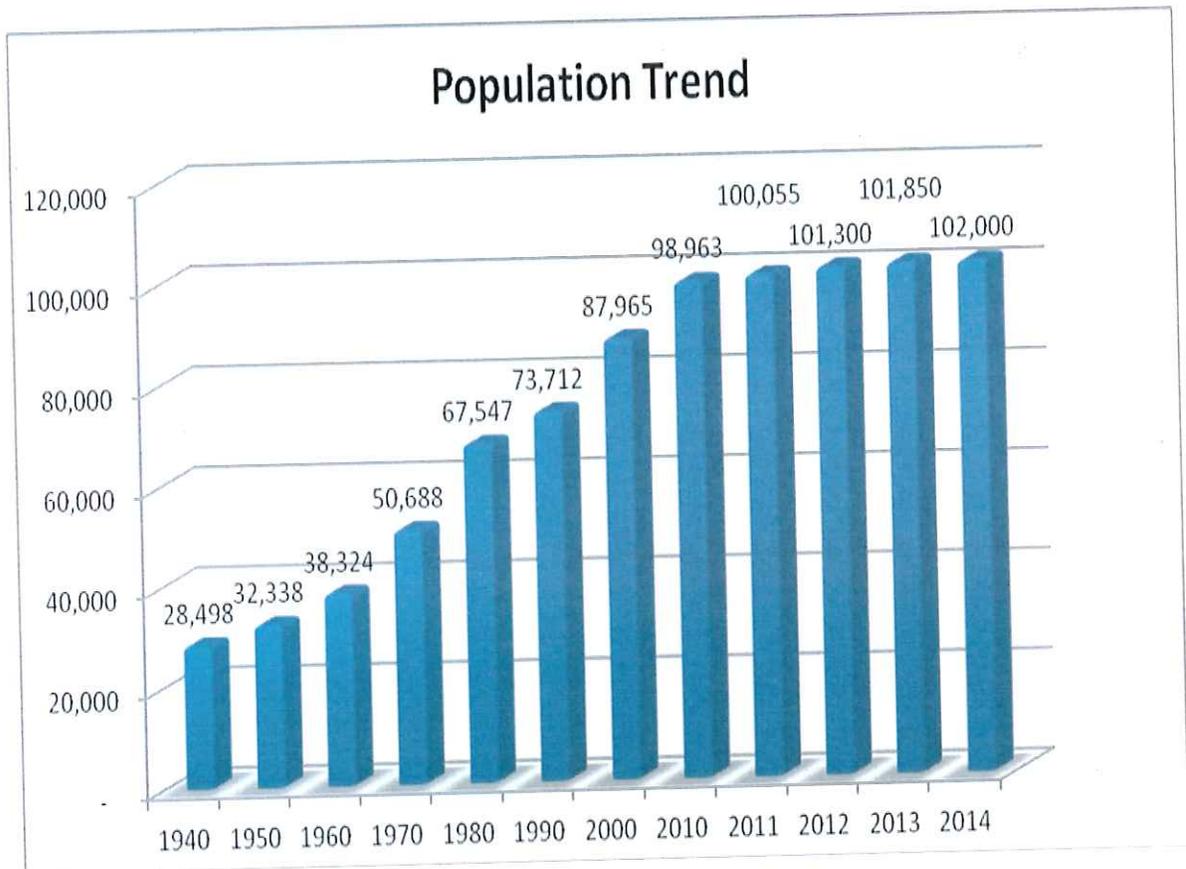
**Here are some reasons for undertaking a regular financial planning process:**

- I. To determine financial position and condition. Regularly highlights long-term financial condition and issues.**
- II. To build the case for action. Make everyone aware of long-term issues and increase their desire to confront them.**
- III. To develop a mix of strategies. Make sure you have long-term strategies to complement your short-term ones.**
- IV. To build trust with citizens. Citizens desire increase accountability and trust. Financial planning provides great accountability for how resources are used.**
- V. To comply with rating agency expectations. Financial planning is described by Standard and Poor's as one of the "top 10 management characteristics of highly rated credits."**

## FINANCIAL ENVIRONMENT ANALYSIS

Bradley County is a growing area of Tennessee despite the economic downturn which has affected many parts of our country. Business' as well as individuals recognize the tremendous value the County enjoys in its quality of life as demonstrated in our strong position financially and our future is bright due to the sound management practices that have enabled the County to maintain solid fund balances and reserves.

Bradley County has grown tremendously over the last five decades and the trend is expected to continue for many years. Currently, the County's estimated population is 98,963 as of the 2010 census with a projected population as of June 30, 2013 of 101,850.



The unemployment rate for the county as of June 2014 is 7.0 percent, which is slightly higher than the past year. The state's average unemployment rate is 7.4 percent and the national average is 6.1 percent. Inflationary trends in the region compare favorably to national indices.

**With a changing financial environment and growing community responsibilities, particularly with the level property tax revenues growth over the last four years, the County's financial plan presents a challenging outlook over the next few years.**

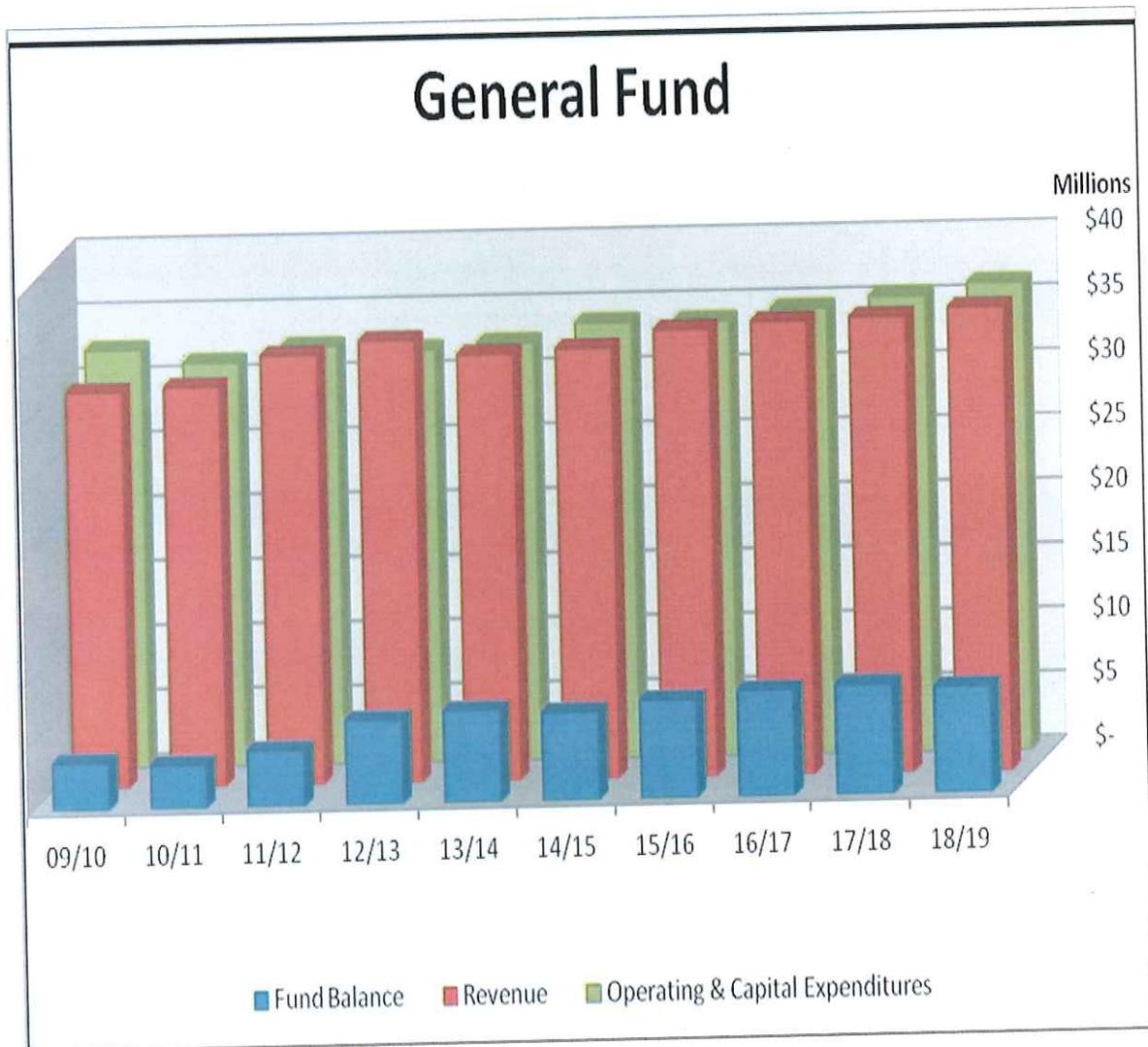
**Based on the assumptions included in this plan, gap closure between projected revenues and expenditures over the planning horizon will require the county to be cognizant of financial conditions when making decisions and continue to make additional operational changes when possible. Such changes will require the County to continue to concentrate on a variety of core financial principles, as outlined below:**

- **Revenues**
  - ❖ **A diversified revenue base is key to fiscal health. Continue to seek new revenue sources, balancing between those receiving the public benefit and those paying for the service.**
  - ❖ **Maintaining a diversified revenue base requires diligence. Adjust current fees when appropriate.**
  - ❖ **Effective governance is the result of effective partnerships. Ensure the State maintains its revenue sharing promises. County services mandated by another government should be funded by that government.**
  
- **Expenditures**
  - ❖ **Concentrate public services on those considered core County services and vital to the development of the community.**
  - ❖ **Seek innovative programs for delivering public services beyond current operating standards.**
  - ❖ **Educate State Legislators on the impact of new and pending State mandates, particularly as they relate to Public Safety.**
  - ❖ **Continue to see and implement opportunities to minimize growth in the jail population.**

## **REVENUE & EXPENDITURE FORECASTS**

- **General Fund – 101**
- **Fire Fund – 125**
- **Pike Road Fund – 131**
- **General Debt Service Fund – 151**
- **Capital Projects Fund – 171**
- **Community Development Fund – 172**





**While weathering some of the worst economic times in almost 80 years, Bradley County even with no revenue growth but with careful use of available funds (fund balances and current year revenues), was able to manage the allocation of expenditures to insure normal operations of services to our citizens.**

**In the worst years (2009/2010 and 2010/2011) and even though Bradley County employees did not see any increases in salaries, there were no lay-offs resulting from this financial challenge and no tax increase and no reduction in services to our community.**

**BRADLEY COUNTY, TENNESSEE  
FIRE FUND - 121 & 127**

**LONG RANGE PLAN**

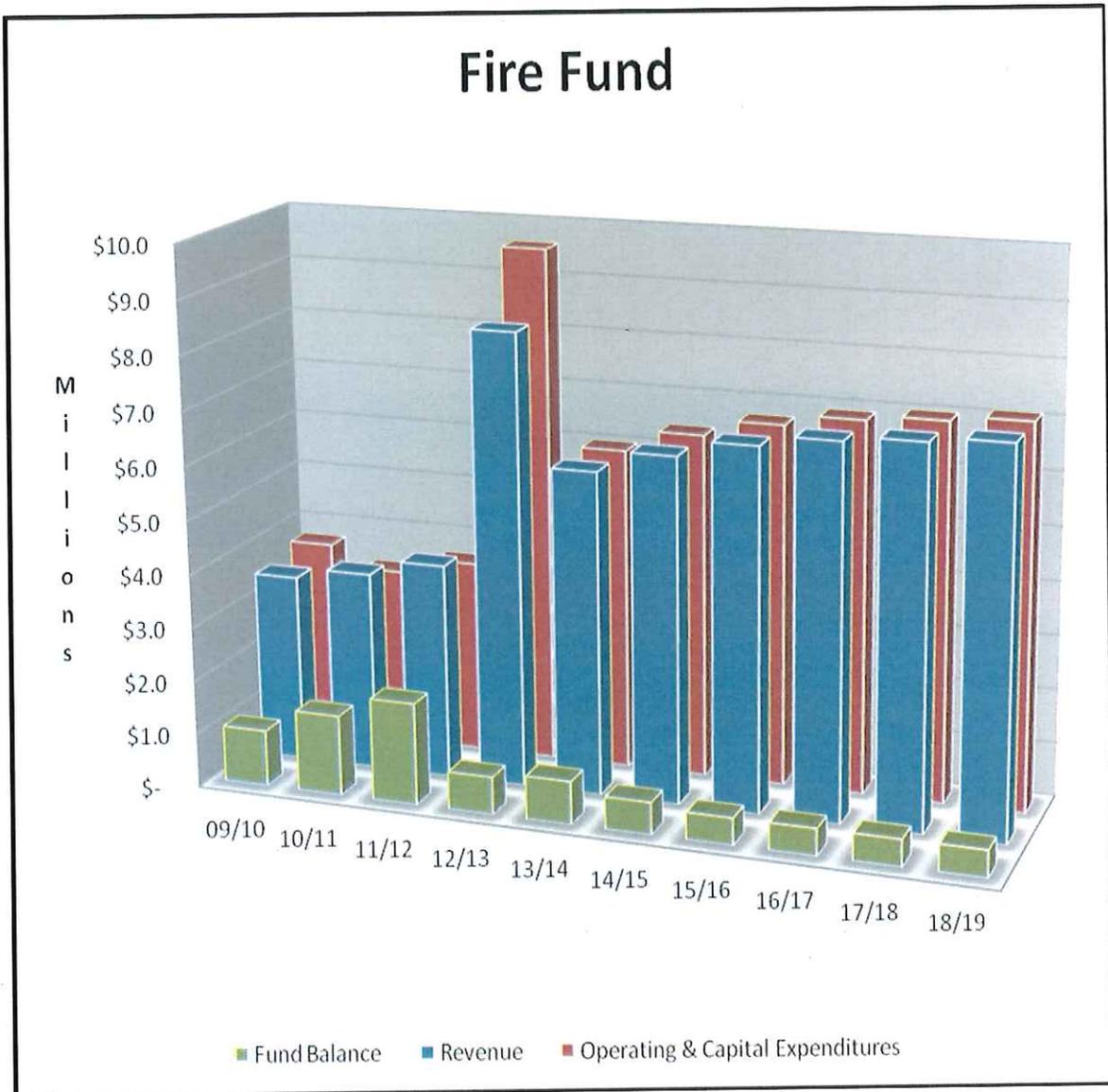
	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Proj. Actual 2013/2014	Budget 2014/2015	Projection 2015/2016	Projection 2016/2017	Projection 2017/2018	Projection 2018/2019
<b>REVENUE</b>										
Outside Fringe Fire Tax	1,528,163	1,554,766	1,531,221	1,553,563	1,557,359	1,222,731	1,362,426	1,389,674	1,417,468	1,431,643
Property Tax Rate	0.3356	0.3356	0.3356	0.3356	0.3440	0.3440	0.3440	0.3440	0.3440	0.3440
Inside Fringe Fire Tax	1,654,322	1,664,664	1,669,713	1,700,925	1,707,544	2,133,332 (6)	2,179,183	2,222,767	2,267,223	2,289,895
Property Tax Rate	0.4070	0.4070	0.4070	0.4070	0.4212	0.4212	0.4212	0.4212	0.4212	0.4212
Other Revenue	15,000	11,400	35,094	3,726,350	452,027	-	21,792	22,228	22,672	22,899
1% Growth (Inside Fringe)	-	-	-	-	-	-	13,624	13,897	14,175	14,316
1% Growth (Outside Fringe)	-	-	-	-	-	507,050	500,000	500,000	490,000	526,600
Prior Yr Collections	442,589	503,180	532,544	489,522	440,470	193,938 (7)	202,990	287,463	297,463	307,463
Payments in Lieu of Taxes - Other	20,505	21,535	21,327	56,308	54,783	-	-	-	-	-
Disaster Relief	-	-	159,713	-	-	-	-	-	-	-
Grant Dep. To Fund 125 in error	(194,675)	-	-	-	1,806,538	2,353,216	2,424,975	2,468,995	2,513,896	2,536,795
Transfer from Fund 127	-	-	-	850,000	850,000	25,000	25,000	25,000	25,000	25,000
Contributions	25,000	25,000	25,020	25,000	30,154	25,000	25,000	25,000	25,000	25,000
<b>Total Revenue</b>	<b>\$3,490,904</b>	<b>\$3,780,545</b>	<b>\$3,974,632</b>	<b>\$ 8,401,668</b>	<b>\$6,048,875</b>	<b>\$6,435,268</b>	<b>\$6,729,990</b>	<b>\$6,930,023</b>	<b>\$7,047,896</b>	<b>\$ 7,154,611</b>
Fund Balance, Beginning of Year	1,275,149	1,089,879	1,536,984	1,910,321	699,347	785,043	579,100	509,948	515,170	515,228
<b>Total Available Funds</b>	<b>\$4,766,053</b>	<b>\$4,870,424</b>	<b>\$5,511,616</b>	<b>\$10,311,989</b>	<b>\$6,748,221</b>	<b>\$7,220,310</b>	<b>\$7,309,089</b>	<b>\$7,439,971</b>	<b>\$7,563,067</b>	<b>\$ 7,669,839</b>
Less: Expenditures	3,676,175	3,333,438	3,601,296	9,612,642	5,963,178	6,641,210	6,799,142	6,924,801	7,047,839	7,155,502
<b>FUND BALANCE, END OF YEAR</b>	<b>\$1,089,878</b>	<b>\$1,536,986</b>	<b>\$1,910,321</b>	<b>\$ 699,347</b>	<b>\$ 785,043</b>	<b>\$ 579,101</b>	<b>\$ 509,948</b>	<b>\$ 515,169</b>	<b>\$ 515,229</b>	<b>\$ 514,337</b>
Reserve Required (10%) (Fund 121 Only)	90,821	73,631	86,991	374,168	407,464	424,899	432,917	441,081	448,894	457,371
Actual Fund 121 Reserve	57.4%	96.0%	97.6%	9.0%	17.2%	11.8%	10.0%	9.9%	9.7%	9.5%

**FIRE FUND - 121 & 127**

<b>EXPENDITURES</b>	1,504,125	1,482,794	1,779,096	3,065,420	3,725,826	3,952,681	3,958,681	4,036,955	4,116,794	4,198,230
2% Inflation/Non-Salaried Expenses	-	-	-	-	-	-	14,230	14,515	14,805	15,101
2% Raise & Benefits	-	-	-	-	-	-	64,043	65,324	66,631	67,963
Capital Purchases	-	-	-	1,123,209	-	-	-	-	-	-
FEMA Grant Buildings Cost	-	-	-	2,882,000	-	-	-	-	-	-
Debt Building/Trucks/Equipment	-	28,444	-	-	-	-	-	-	-	-
Land on Georgetown Road	-	-	-	441,828 (2)	173,940 (2)	-	-	-	-	-
Fund Bal. - Buildings, Truck & Equip	-	-	-	-	-	125,000 (4)	125,000 (4)	125,000 (4)	125,000 (4)	125,000 (4)
Engine & Equipment	350,000 (1)	-	-	9,666 (3)	213,413 (3)	210,313 (3)	212,213 (3)	214,013 (3)	210,713 (3)	212,413 (3)
Transfers to Debt Service	-	-	-	1,062,950 (5)	-	-	-	-	-	-
City Contract	1,822,050	1,822,200	1,822,200	1,062,950 (5)	-	-	-	-	-	-
Prior Year Collections to City	-	-	-	177,569	-	-	-	-	-	-
Inside Fringe/Transfer	-	-	-	850,000	1,850,000	2,353,216	2,424,975	2,468,995	2,513,896	2,536,795
<b>Total Expenditures</b>	<b>3,676,175</b>	<b>3,333,438</b>	<b>3,601,296</b>	<b>9,612,642</b>	<b>5,963,178</b>	<b>6,641,210</b>	<b>6,799,142</b>	<b>6,924,801</b>	<b>7,047,839</b>	<b>7,155,502</b>

CAPITAL PROJECTS - Debt Service	
3 Engines (\$478,447 each)	1,435,341
3 Tankers (\$215,990 each)	647,970
Buildings	1,262,457
	3,345,768
Plus 2% Contingency	67,000
Less Budgeted Amount	(530,768)
<b>Total Additional Capital</b>	<b>2,882,000 (3)</b>

- (1) Truck purchased
- (2) Toward Building - \$530,768; Back-up Truck - \$60,000; Other - \$25,000
- (3) \$2,882,000 Loan (15 yrs at 1.9%)
- (4) Set aside to replace "truck" every 3rd year.
- (5) Seven Payments June through December (paid one month behind)
- (6) Fringe Area is expanded to be 5 miles from Paid Station.
- 2% Property Tax Growth 2015/2016 - 2018/2019.
- (7) First year of Wacker



**Fiscal year 2012/2013 began the build-up of the Bradley County Fire Department as the fire contract with the City ended 6/30/2013. This included the hiring of 39 new employees and building and equipping three additional stations.**

**The plan is for revenue to exceed expenses by 2018/2019 with a gradual increase in fund balances, with a few exceptions, to account for the additional responsibilities in covering the entire County outside the city limits.**

**BRADLEY COUNTY, TENNESSEE  
PIKE ROAD FUND - 131**

LONG RANGE PLAN



Account	Actual 2009-2010	Actual 2010-2011	Actual 2011/2012	Actual 2012/2013	Proj. Actual 2013/2014	Budget 2014/2015	Projection 2015/2016	Projection 2016/2017	Projection 2017/2018	Projection 2018/2019
40100 COUNTY PROPERTY TAXES										
40110 Current Property Tax	\$ 2,412,425	\$ 2,448,346	\$ 2,449,055	\$ 2,454,865	\$ 2,500,335	\$ 2,528,010	\$ 2,627,338	\$ 2,629,131	\$ 2,679,691	\$ 2,730,251
Property Tax Rate	0.1263	0.1263	0.1263	0.1263	0.1287	0.1320	0.1234	0.1294	0.1279	0.1279
40120 Trustee's Collections - Prior Yr	76,592	77,986	73,551	87,109	85,000	88,000	88,060	89,754	92,000	93,736
40130 Circuit/Clerk & Master Collections - Prior Yr	50,154	65,116	69,193	55,272	50,000	40,000	40,027	40,797	55,000	56,038
40140 Interest & Penalty	13,948	15,993	15,158	15,487	12,600	11,400	11,408	11,627	11,847	12,070
40161 Payments in Lieu of Taxes - T.V.A.	1,792	1,792	1,792	1,642	1,720	1,720	1,721	1,754	1,787	1,821
40162 Payments in Lieu of Taxes - Local Utilities	700	832	597	809	600	800	801	816	831	847
40163 Payments in Lieu of Taxes - Other	11,014	15,868	29,008	48,076	58,148	58,148	85,025	173,790	173,790	173,790
40320 Bank Excise Tax	19,222	8,210	7,733	7,876	7,000	7,000	7,000	7,000	7,000	7,000
44130 Sale of Materials & Supplies	4,641	1,774	10,204	5,874	2,000	2,000	400	400	400	400
44170 Miscellaneous Refunds	173,951	359,919	19,873	8,898	200	100	310	310	310	310
44530 Sale of Equipment	0	0	0	0	0	0	0	0	0	0
44990 Misc. Local Revenues	10,734	8,508	10,140	12,245	9,000	9,000	13,500	13,500	13,500	13,500
46410 State Bridge Program Grant	84,081	82,710	1,330	146,200	900,000	375,829	300,000	300,000	300,000	300,000
46420 State Aid Program	0	0	0	0	466,726	824,794	0	0	0	0
46430 State Litter Program Grant	46,708	46,708	64,956	64,365	55,100	55,000	46,000	46,000	46,000	46,000
46820 Income Tax	12,088	13,858	12,157	18,381	6,000	6,000	14,000	14,000	14,000	14,000
46851 State Revenue Sharing - TVA	67,613	69,167	74,608	73,823	60,000	60,000	40,000	40,000	40,000	40,000
46920 Gasoline & Motor Fuel Tax	2,015,261	2,067,516	2,053,532	2,047,982	2,002,045	2,002,045	2,022,065	2,042,286	2,062,709	2,083,336
46930 Petroleum Special Tax	70,645	70,645	71,406	71,406	70,798	70,798	70,700	70,700	70,700	70,700
47230 Disaster Relief	0	0	168,525	0	0	0	0	0	0	0
49700 Insurance Recovery	0	0	0	0	12,903	100	0	0	0	0
<b>Total Revenue</b>	<b>\$ 5,071,569</b>	<b>\$ 5,354,948</b>	<b>\$ 5,132,818</b>	<b>\$ 5,120,310</b>	<b>\$ 6,300,175</b>	<b>\$ 6,140,744</b>	<b>\$ 5,368,355</b>	<b>\$ 5,481,865</b>	<b>\$ 5,569,565</b>	<b>\$ 5,643,799</b>
Fund Balance, Beginning of year	2,387,690	2,101,643	2,332,073	2,255,066	1,941,708	1,647,721	899,892	984,612	1,084,358	1,173,320
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 7,459,259</b>	<b>\$ 7,456,591</b>	<b>\$ 7,464,891</b>	<b>\$ 7,375,376</b>	<b>\$ 8,241,883</b>	<b>\$ 7,788,465</b>	<b>\$ 6,268,247</b>	<b>\$ 6,466,477</b>	<b>\$ 6,653,923</b>	<b>\$ 6,817,118</b>
Less: Expenditures	5,357,616	5,124,518	5,209,825	5,433,668	6,594,162	6,888,572	5,283,635	5,382,119	5,480,603	5,579,088
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 2,101,643</b>	<b>\$ 2,332,073</b>	<b>\$ 2,255,066</b>	<b>\$ 1,941,708</b>	<b>\$ 1,647,721</b>	<b>\$ 899,892</b>	<b>\$ 984,612</b>	<b>\$ 1,084,358</b>	<b>\$ 1,173,320</b>	<b>\$ 1,238,031</b>
Reserve Requirement (7% of Expenditures)					461,591	482,200	369,854	376,748	383,642	390,536

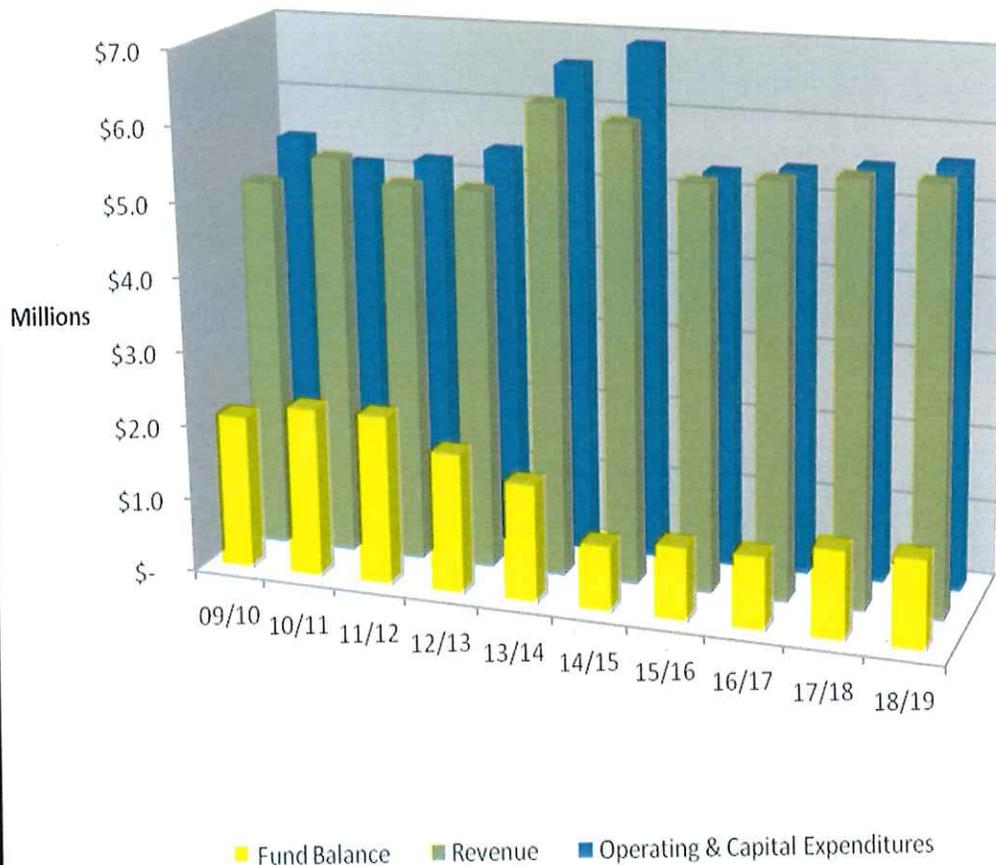
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PIKE ROAD FUND - 131		Actual 2009-2010	Actual 2010-2011	Actual 2011/2012	Actual 2012/2013	Proj. Actual 2013/2014	Budget 2014/2015	Projection 2015/2016	Projection 2016/2017	Projection 2017/2018	Projection 2018/2019
61000	Administration	459,129	436,174	422,163	447,094	494,772	513,337	504,481	504,481	504,481	504,481
62000	Highway & Bridge Maintenance	3,002,118	2,591,747	2,783,335	2,769,594	2,218,972	2,358,910	2,592,000	2,592,000	2,592,000	2,592,000
63100	Operation & Maintenance of Equipment	418,986	507,065	512,701	582,007	596,810	602,544	481,073	481,073	481,073	481,073
63400	Quarry Operations	0	0	0	0	8,000	100	100	100	100	100
64000	Litter & Trash Collection	80,433	83,216	105,174	100,767	103,748	104,108	91,011	91,011	91,011	91,011
65000	Other Charges	150,054	156,591	157,129	162,268	181,015	194,967	170,320	170,320	170,320	170,320
66000	Employee Benefits	686,668	703,533	746,725	770,742	862,270	801,480	817,075	817,075	817,075	817,075
68000	Capital Outlay	292,318	259,463	207,714	319,140	1,832,000	1,955,816	260,000	260,000	260,000	260,000
91200	Bridge Renovations & Replacements	267,910	386,729	274,884	282,056	296,575	357,310	269,091	269,091	269,091	269,091
	1% Inflation/Non-Salaried Expenses (Accumulative)							50,153	100,306	150,459	200,613
	2% Raises & Benefits (Accumulative)							48,331	96,662	144,993	193,324
<b>TOTAL EXPENDITURES</b>		<b>\$ 5,357,616</b>	<b>\$ 5,124,518</b>	<b>\$ 5,209,825</b>	<b>\$ 5,433,668</b>	<b>\$ 6,594,162</b>	<b>\$ 6,888,572</b>	<b>\$ 5,283,635</b>	<b>\$ 5,382,119</b>	<b>\$ 5,480,603</b>	<b>\$ 5,579,088</b>

3% Projected Growth in Property Tax 2014/2015  
2% Projected Growth in Property Tax each year 2015/2016 - 2018/2019  
1% Projected Growth in Gasoline & Motor Fuel Tax 2013/2014 - 2018/2019

0.0086 ¢ Reallocated due to Pilot

## Pike Road Fund



**2014/2015 shows an increase in highway and bridge maintenance as well as minor capital purchases which had been delayed in prior years due to budget restraints.**

**Ongoing projections show revenues outperforming expenditures allowing for growth in the Road Department fund balance.**

BRADLEY COUNTY, TENNESSEE

LONG RANGE PLAN

GENERAL DEBT SERVICE - 151

	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Proj. Actual 2013/2014	Budget 2014/2015	1 Projection 2015/2016	2 Projection 2016/2017	Projection 2017/2018	Projection 2018/2019
40110 Current Property Tax	\$ 4,447,546	\$ 4,371,352	\$ 4,331,146	\$ 4,382,996	\$ 4,341,882	\$ 4,512,115	\$ 5,485,564	\$ 5,689,306	\$ 5,694,870	\$ 5,700,434
Property Tax Rate	0.2355	0.2255	0.2255	0.2255	0.2297	0.2356	0.2749	0.2852	0.3241	0.3235
40120 Trustee's Collections - Prior Year	200,184	145,414	173,271	141,206	166,598	211,000	220,000	220,000	225,000	225,000
40130 Circuit/Clerk & Master Collections - Prior Year	78,567	116,399	123,539	98,685	96,444	120,000	125,000	125,000	130,000	130,000
40140 Interest and Penalty	29,170	29,576	27,070	40,245	25,111	30,000	30,000	35,000	35,000	35,000
40161 Payments in Lieu of Taxes - T.V.A.	3,341	3,199	2,932	3,465	3,196	3,000	3,000	3,000	3,000	3,000
40162 Payments in Lieu of Taxes - Local Utilities	15,670	1,485	1,067	1,445	2,043	2,000	2,000	2,000	2,000	2,000
40163 Payments in Lieu of Taxes - Other	20,695	28,594	51,791	85,837	86,532	151,749	555,523	685,903	1,274,914	1,274,914
40320 Bank Excise Tax	35,841	14,659	13,806	14,061	18,082	12,000	12,000	12,000	12,000	12,000
44110 Investment Income	0	6,667	0	0	1,836	0	0	0	0	0
44170 Miscellaneous Refund	7,961	0	0	148,446	0	0	0	0	0	0
44570 Contributions & Gifts	0	0	0	0	0	0	0	0	0	0
44570 Jones - Bradley/Walker Valley Wrestling Fac	13,267	13,267	0	0	0	0	0	0	0	0
46820 Hall Income Tax	21,565	24,742	21,705	32,805	18,066	25,000	25,000	25,000	25,000	25,000
46851 State Revenue Sharing - T.V.A.	126,071	123,494	133,208	131,806	128,074	124,000	128,000	129,000	130,000	131,000
48100 Payments to Refunded Debt Escrow Agent	0	0	0	4,255,000	0	0	0	0	0	0
49400 Refunding Debt Issued	0	0	0	(4,340,000)	0	0	0	0	0	0
47715 Tax Credit Bond Rebate	237,277	327,278	327,278	313,041	303,714	313,041	313,041	313,041	313,041	313,041
49800 Transfers From Other Funds	237,125	0	5,349	201,371	260,793	210,313	212,213	214,013	210,313	212,413
<b>Total Revenue</b>	<b>\$ 5,474,280</b>	<b>\$ 5,206,126</b>	<b>\$ 5,212,162</b>	<b>\$ 5,510,409</b>	<b>\$ 5,452,371</b>	<b>\$ 5,714,218</b>	<b>\$ 7,111,341</b>	<b>\$ 7,453,263</b>	<b>\$ 8,055,138</b>	<b>\$ 8,063,802</b>
Fund Balance, Beginning Of Year	\$ 15,371,989	\$ 15,525,054	\$ 14,651,566	\$ 13,257,870	\$ 12,086,882	\$ 10,812,528	\$ 8,992,172	\$ 8,444,294	\$ 8,233,321	\$ 8,736,276
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 20,846,269</b>	<b>\$ 20,731,180</b>	<b>\$ 19,863,728</b>	<b>\$ 18,768,279</b>	<b>\$ 17,539,252</b>	<b>\$ 16,526,746</b>	<b>\$ 16,103,514</b>	<b>\$ 15,897,557</b>	<b>\$ 16,288,458</b>	<b>\$ 16,800,079</b>
Less: Total Expenditure & Transfers	5,321,215	6,079,614	6,605,858	6,681,397	6,726,724	7,534,574	7,659,220	7,664,236	7,552,182	7,647,705
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 15,525,054</b>	<b>\$ 14,651,566</b>	<b>\$ 13,257,870</b>	<b>\$ 12,086,882</b>	<b>\$ 10,812,528</b>	<b>\$ 8,992,172</b>	<b>\$ 8,444,294</b>	<b>\$ 8,233,321</b>	<b>\$ 8,736,276</b>	<b>\$ 9,152,374</b>
Reserve Requirement (13 months of Debt Expense)				7,133,087	7,184,043	8,024,432	8,133,578	8,135,500	8,011,649	8,115,132

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GENERAL DEBT SERVICE - 151

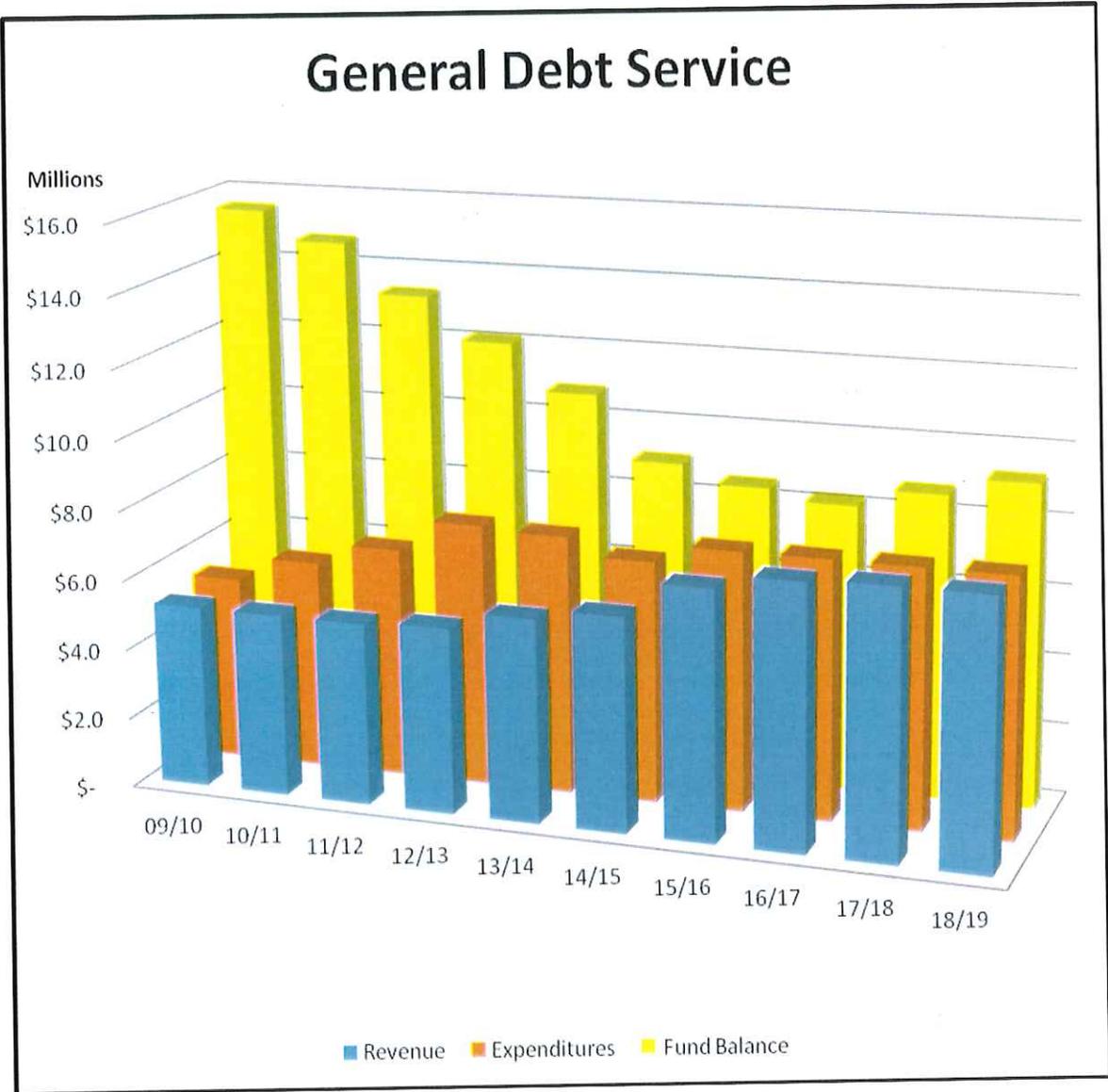
	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Proj. Actual 2013/2014	Budget 2014/2015	Projection 2015/2016	Projection 2016/2017	Projection 2017/2018	Projection 2018/2019
OTHER CHARGES	\$ 97,834	\$ 95,744	\$ 98,690	\$ 97,009	\$ 95,300	\$ 127,406	\$ 151,302	\$ 154,544	\$ 156,814	\$ 156,814
GENERAL GOVERNMENT DEBT SERVICE										
Principal	\$ 601,493	\$ 865,421	\$ 666,894	\$ 694,012	\$ 885,700	\$ 899,935	\$ 936,838	\$ 991,288	\$ 1,034,357	\$ 1,457,286
Interest	403,659	245,754	231,861	260,992	308,910	393,525	353,178	311,136	266,522	219,753
Other Debt Service (Fees)	193,192	250,163	239,368	133,487	64,396	250,000	250,000	250,000	250,000	250,000
<b>Total General Government Debt Service</b>	<b>\$ 1,198,344</b>	<b>\$ 1,361,338</b>	<b>\$ 1,138,123</b>	<b>\$ 1,088,491</b>	<b>\$ 1,259,006</b>	<b>\$ 1,543,460</b>	<b>\$ 1,540,016</b>	<b>\$ 1,552,424</b>	<b>\$ 1,550,879</b>	<b>\$ 1,927,039</b>
EDUCATION DEBT SERVICE										
Principal	\$ 1,822,556	\$ 2,123,628	\$ 2,892,155	\$ 3,190,134	\$ 3,235,729	\$ 3,310,065	\$ 3,493,162	\$ 3,618,712	\$ 3,750,643	\$ 3,617,714
Interest	2,040,413	1,897,642	1,901,354	1,920,767	1,977,773	1,953,643	1,874,740	1,738,557	1,493,846	1,346,139
Other Debt Service (Fees)	162,068	601,262	575,536	384,996	158,916	600,000	600,000	600,000	600,000	600,000
<b>Total Education Debt Service</b>	<b>\$ 4,025,037</b>	<b>\$ 4,622,532</b>	<b>\$ 5,369,045</b>	<b>\$ 5,495,897</b>	<b>\$ 5,372,418</b>	<b>\$ 5,863,708</b>	<b>\$ 5,967,902</b>	<b>\$ 5,957,268</b>	<b>\$ 5,844,489</b>	<b>\$ 5,563,852</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,321,215</b>	<b>\$ 6,079,614</b>	<b>\$ 6,605,858</b>	<b>\$ 6,681,397</b>	<b>\$ 6,726,724</b>	<b>\$ 7,534,574</b>	<b>\$ 7,659,220</b>	<b>\$ 7,664,236</b>	<b>\$ 7,552,182</b>	<b>\$ 7,647,705</b>

3% Projected Growth in Property Tax 2014/2015  
2% Projected Growth in Property Tax each year 2015/2016 - 2018/2019



1  
2

Moved 4¢ From Community Development  
Moved 1¢ From Community Development



**Beginning in 2010/2011 a portion of property tax revenue was moved out of Debt Service Fund and moved to Community Development Fund to fund ongoing commitments. This allowed a reduction of fund balance in Debt Service to be more in line with the recommendations of our auditors and to prevent an arbitrage situation with the IRS.**

**In 2015/2016, 2017/2018 and 2018/2019 the property tax revenue will be moved back to Debt Service Fund to assure debt payments will be fully funded.**

**BRADLEY COUNTY, TENNESSEE**  
LONG RANGE PLAN



**CAPITAL PROJECTS FUND - 171**

Account	Actual 2009-2010	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Proj. Actual 2013/2014	Budget 2014/2015	Projection 2015/2016	Projection 2016/2017	Projection 2017/2018	Projection 2018/2019
40100 COUNTY PROPERTY TAXES						\$ 0	\$ 0	\$ 109,001	\$ 0	\$ 0
40110 Current Property Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	-	-	0.0570	-	-
Property Tax Rate	-	-	-	-	-	-	-	0	0	0
40120 Trustee's Collections - Prior Yr	53,674	0	0	0	0	0	0	0	0	0
40130 Circuit/Clerk & Master - Prior Yr	0	0	0	0	0	0	0	0	0	0
40140 Interest & Penalty	8,760	0	0	0	0	0	0	0	0	0
40161 Payments in Lieu of Taxes - T.V.A.	0	0	0	0	0	0	0	0	0	0
40162 Payments in Lieu of Taxes - Local Utilities	0	0	0	0	0	0	0	0	0	0
40163 Payments in Lieu of Taxes - Other	1,264	0	0	0	0	0	0	0	0	0
40320 Bank Excise Tax	0	0	0	0	0	0	0	0	0	0
44110 Investment Income	347,262	245,371	121,276	108,725	100,677	72,000	100,000	100,000	100,000	100,000
44170 Misc. Refunds	0	28,531	0	0	0	0	0	0	0	0
44570 Contributions & Gifts (HCI)	0	48,650	0	0	0	0	0	0	0	0
46820 Income Tax	0	0	0	0	0	0	0	0	0	0
46851 State Revenue Sharing - TVA	0	0	0	0	0	0	0	0	0	0
46980 Other State Grants-Recreation	0	0	0	56,703	0	254,947	0	0	0	0
<b>Total Revenue</b>	<b>\$ 410,960</b>	<b>\$ 322,552</b>	<b>\$ 121,276</b>	<b>\$ 165,428</b>	<b>\$ 100,677</b>	<b>\$ 326,947</b>	<b>\$ 100,000</b>	<b>\$ 209,001</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
Fund Balance, Beginning of year	5,058,535	5,108,677	3,090,459	2,595,087	2,431,492	399,742	170,742	248,142	454,143	552,143
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 5,469,495</b>	<b>\$ 5,431,229</b>	<b>\$ 3,211,735</b>	<b>\$ 2,760,515</b>	<b>\$ 2,532,169</b>	<b>\$ 726,689</b>	<b>\$ 270,742</b>	<b>\$ 457,143</b>	<b>\$ 554,143</b>	<b>\$ 652,143</b>
124 Less: Expenditures	360,818	2,340,770	616,648	329,023	2,132,427	555,947	22,600	3,000	2,000	2,000
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 5,108,677</b>	<b>\$ 3,090,459</b>	<b>\$ 2,595,087</b>	<b>\$ 2,431,492</b>	<b>\$ 399,742</b>	<b>\$ 170,742</b>	<b>\$ 248,142</b>	<b>\$ 454,143</b>	<b>\$ 552,143</b>	<b>\$ 650,143</b>

Account	Actual 2009-2010	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Proj. Actual 2013/2014	Budget 2014/2015	Projection 2015/2016	Projection 2016/2017	Projection 2017/2018	Projection 2018/2019
<b>CAPITAL PROJECTS FUND - 171</b>										
91110 General Administration Projects	0	21,938	16,315	6,300	0	0	0	0	0	0
91130 Public Safety Projects (Sheriff)	0	184,060	242,933	82,077	44,080	0	0	0	0	0
91140 Public Health & Welfare Projects (EMS)	142,596	334,386	244,679	81,754	75,000	0	0	0	0	0
91150 Social, Cultural & Recreation Projects	34,078	474,913	104,032	200	12,335	254,947	0	0	0	0
91190 Other General Government Projects (Wacker)	0	895,950	0	157,005	2,000,000	300,000	20,000	0	0	0
91200 Highway & Street Capital Projects	178,752	427,071	7,415	585	0	0	0	0	0	0
<b>Total Capital Projects</b>	<b>\$ 355,426</b>	<b>\$ 2,338,318</b>	<b>\$ 615,374</b>	<b>\$ 327,921</b>	<b>\$ 2,131,415</b>	<b>\$ 554,947</b>	<b>\$ 20,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
58400 OTHER CHARGES										
510 Trustee's Commission	\$ 5,392	\$ 2,452	\$ 1,275	\$ 1,101	\$ 1,012	\$ 1,000	\$ 2,600	\$ 3,000	\$ 2,000	\$ 2,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 360,818</b>	<b>\$ 2,340,770</b>	<b>\$ 616,648</b>	<b>\$ 329,023</b>	<b>\$ 2,132,427</b>	<b>\$ 555,947</b>	<b>\$ 22,600</b>	<b>\$ 3,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>

Indicates a Property Tax Rate Change  
Moved 1/2¢ from Community Development

- 2 Two Patrol Cars
- 3 Three Patrol Cars
- 4 Four Patrol Cars
- 6 Six Patrol Cars
- 1\* One EMS Rechassis
- 2\* Two EMS Rechassis

**BRADLEY COUNTY, TENNESSEE**  
**LONG RANGE PLAN**  
**COMMUNITY DEVELOPMENT FUND - 172**

Account	1	2				3	4	5		
	Actual 2009/2010	Actual 2010-2011	Actual 2011/2012	Actual 2012/2013	Proj. Actual 2013/2014	Budget 2014/2015	Projection 2015/2016	Projection 2016/2017	Projection 2017/2018	Projection 2018/2019
40100 COUNTY PROPERTY TAXES										
40110 Current Property Tax	\$ 1,915,805	\$ 959,997	\$ 960,351	\$ 971,844	\$ 962,129	\$ 999,713	\$ 242,830	\$ 133,829	\$ 0	\$ 0
Property Tax Rate	0.1000	0.0500	0.0500	0.0500	0.0509	0.0522	0.0984	0.0351	-	-
40120 Trustee's Collections - Prior	0	83,504	38,314	34,485	36,939	50,000	84,000	75,000	0	0
40130 Circuit/Clerk & Master Collections - Prior Years	37,596	35,104	27,392	21,881	21,371	20,000	35,000	27,490	0	0
40140 Interest & Penalty	2,032	11,464	6,005	5,749	5,568	6,000	12,000	9,000	0	0
40161 Payments in Lieu of Taxes - T.V.A.	1,304	709	650	768	708	1,000	1,000	0	0	0
40162 Payments in Lieu of Taxes - Local Utilities	556	329	236	320	453	500	500	0	0	0
40163 Payments in Lieu of Taxes - Other	7,306	7,601	11,484	19,033	19,172	40,541	15,000	0	0	0
40163 Payments in Lieu of Taxes - Pilot Growth (Reallocated)	0	0	0	0	0	0	1,920,820	733,066	0	0
40320 Bank Excise Tax	15,265	3,250	3,061	3,118	4,007	2,000	4,250	0	0	0
44570 Contributions & Gifts - Amazon	0	0	791,961	0	0	0	0	0	0	0
46820 Income Tax	4,694	5,486	4,813	7,269	4,003	5,500	360	0	0	0
46851 State Revenue Sharing - TVA	53,694	40,737	29,536	29,225	28,380	40,000	4,500	0	0	0
46980 Other State Grants - Amazon	0	0	2,800,035	0	0	0	0	0	0	0
48140 Contracted Services	0	0	20,609	0	0	0	0	0	0	0
Total Revenue	\$ 2,038,252	\$ 1,148,183	\$ 4,694,446	\$ 1,093,691	\$ 1,082,731	\$ 1,165,254	\$ 2,320,260	\$ 978,385	\$ 0	\$ 0
49000 OTHER SOURCES										
49800 Transfers from Other Funds	\$ 0	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Other Sources	\$ 0	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Revenues & Other Sources	\$ 2,038,252	\$ 1,198,183	\$ 4,694,446	\$ 1,093,691	\$ 1,082,731	\$ 1,165,254	\$ 2,320,260	\$ 978,385	\$ 0	\$ 0
Fund Balance, Beginning of year	409,749	1,097,836	1,854,067	1,636,889	1,124,094	1,064,295	235,682	773,366	(0)	(0)
TOTAL AVAILABLE FUNDS	\$ 2,448,001	\$ 2,296,019	\$ 6,548,513	\$ 2,730,580	\$ 2,206,825	\$ 2,229,549	\$ 2,555,942	\$ 1,751,751	\$ (0)	\$ (0)
Less: Expenditures	1,350,165	441,952	4,911,624	1,606,486	1,142,529	1,993,867	1,782,576	1,751,751	0	0
FUND BALANCE, END OF YEAR	\$ 1,097,836	\$ 1,854,067	\$ 1,636,889	\$ 1,124,094	\$ 1,064,295	\$ 235,682	\$ 773,366	\$ (0)	\$ (0)	\$ (0)

COMMUNITY DEVELOPMENT FUND - 172										
	Actual 2009/2010	Actual 2010-2011	Actual 2011/2012	Actual 2012/2013	Proj. Actual 2013/2014	Budget 2014/2015	Projection 2015/2016	Projection 2016/2017	Projection 2017/2018	Projection 2018/2019
58000 OTHER OPERATIONS										
58120 Industrial Development (Whirlpool)	1,000,000	178,761	721,239	0	0	0	0	0	0	0
58120 Industrial Development (Wacker)	0	6,250	43,750	0	1,000,000	597,045	0	0	0	0
58120 Industrial Development (Interchange - South)	0	0	74,437	999,423	0	0	0	0	0	0
58120 Industrial Development (Interchange - North)	0	0	0	0	112,023	814,117	0	0	0	0
58120 Industrial Development (Strategic Plan - Grant Match)	0	0	35,788	24,212	0	0	0	0	0	0
58120 Industrial Development (Benton Pk/Durkee Rd))	0	0	999,135	0	0	0	0	0	0	0
58120 Industrial Development (Minnis Rd Sewer)	310,538	234,810	0	0	0	0	0	0	0	0
58120 Industrial Development (New Ind. Park)	0	0	0	0	0	0	1,000,000 *	1,000,000 *	0	0
58120 Industrial Development (Amazon)	0	0	3,015,969	551,961	0	0	0	0	0	0
58120 Industrial Development (Veterans Nursing Home)	0	0	0	0	0	550,000	730,000	730,000	0	0
58190 Economic Development (Greenway)	0	0	0	9,400	9,400	9,400	9,400	0	0	0
Total Capital Projects	\$ 1,310,538	\$ 419,821	\$ 4,890,318	\$ 1,584,996	\$ 1,121,423	\$ 1,970,562	\$ 1,739,400	\$ 1,730,000	\$ 0	\$ 0
58400 OTHER CHARGES										
510 Trustee's Commission	\$ 39,627	\$ 22,131	\$ 21,305	\$ 21,491	\$ 21,106	\$ 23,305	\$ 43,176	\$ 21,751	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 1,350,165	\$ 441,952	\$ 4,911,624	\$ 1,606,486	\$ 1,142,529	\$ 1,993,867	\$ 1,782,576	\$ 1,751,751	\$ 0	\$ 0


 Indicates a Property Tax Rate Change  
 1 Moved 10¢ From Capital Projects  
 2 Moved 5¢ to General Fund  
 3 Increase 4¢ for Pilot Reallocation  
 4 Moved 1/2¢ to Capital Projects  
 5 Moved 3 1/2¢ to Debt Service

3% Projected Growth in Property Tax 2014/2015  
 2% Projected Growth in Property Tax each year 2015/2016 - 2018/2019

## **DEBT ANALYSIS**

**An important part of evaluating financial condition is the analysis of debt. Debt structure is critical in any financial analysis because debt represents a long-term fixed cost, and debt service is an explicit expenditure obligation that must be satisfied when due.**

**Debt capacity reviews existing and proposed indebtedness to determine the most appropriate way to fund existing obligations, and to assess how much debt is affordable in the future. Debt affordability is a methodology for comprehensively developing capital budgets, taking into account financial and economic resources as well as infrastructure needs.**

**When used appropriately, debt is an effective tool for financing long-term capital improvements and matching the streams of costs and benefits over the useful lives of capital assets. The issuance of debt allocates the costs of capital assets across their useful lives, and accomplishes intergenerational equity, stretching out the burden of financing long-lived assets across generations of citizens and taxpayers, and helping to maintain stable tax rates.**

**While debt is an effective way to finance capital improvements, excessive reliance on debt, even when used exclusively for capital projects, can lead to financial strain, limited budget flexibility, and long-term financial difficulty. The under-utilization of debt as a financial tool may be an indicator of insufficient maintenance of infrastructure and other capital needs or an excessive tax rate that does not accomplish intergenerational equity.**

**Optimally, debt would be proportionate to the size and growth of the property tax base, would not extend beyond the useful life of the facilities and assets which it finances and would not be used to balance the operating budget.**

**The objectives of this analysis are:**

- **To conduct a review of existing debt.**
- **To objectively evaluate the current debt situation using generally recognized core indicators.**
- **To determine the prudent level of future debt authorizations.**

- To incorporate long-term financial planning into the current capital improvement decision process.

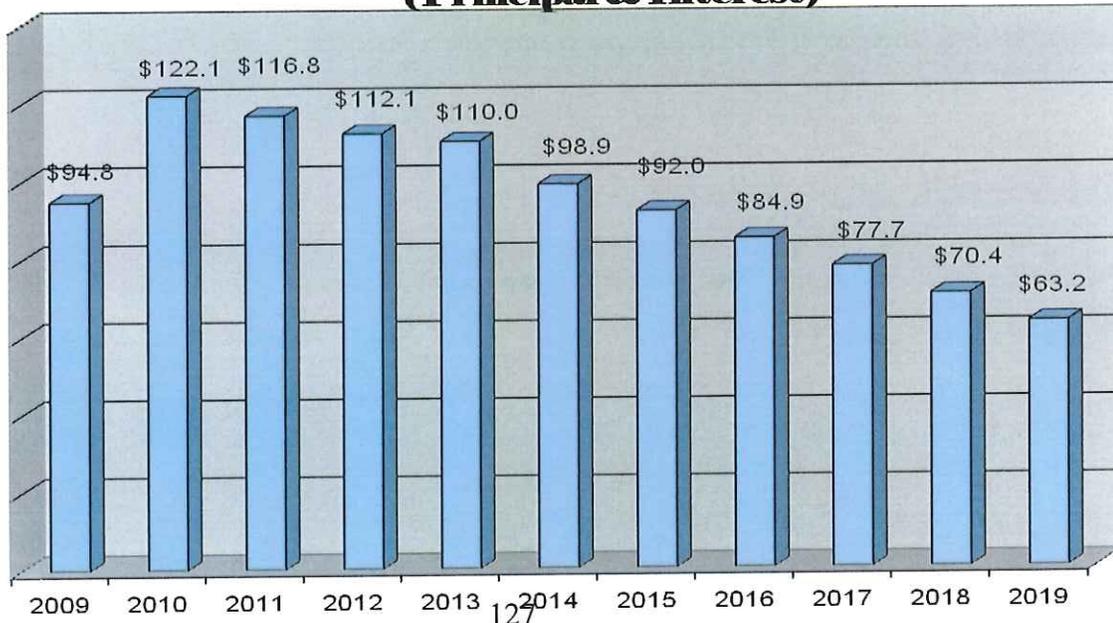
## EXISTING DEBT

There are two primary measures of debt: outstanding debt and debt service. Outstanding debt measures the total dollar amount of principal that must be repaid, usually measured in terms of property value or population. The fair market value of all taxable property is an approximation of the community's wealth available to meet long-term obligations, and is the predominant measure used by counties that rely on property taxes as the source of funds to retire outstanding debt. Debt per capita reflects the philosophy that all taxes used to retire outstanding debt principal are paid by the citizenry.

Annual debt service requirements are generally considered a more meaningful measure than total debt outstanding from a budgetary perspective. Projecting future debt service requirements – principal and interest – is more important for long-term financial planning because of the fixed cost nature of the obligation on future budgets.

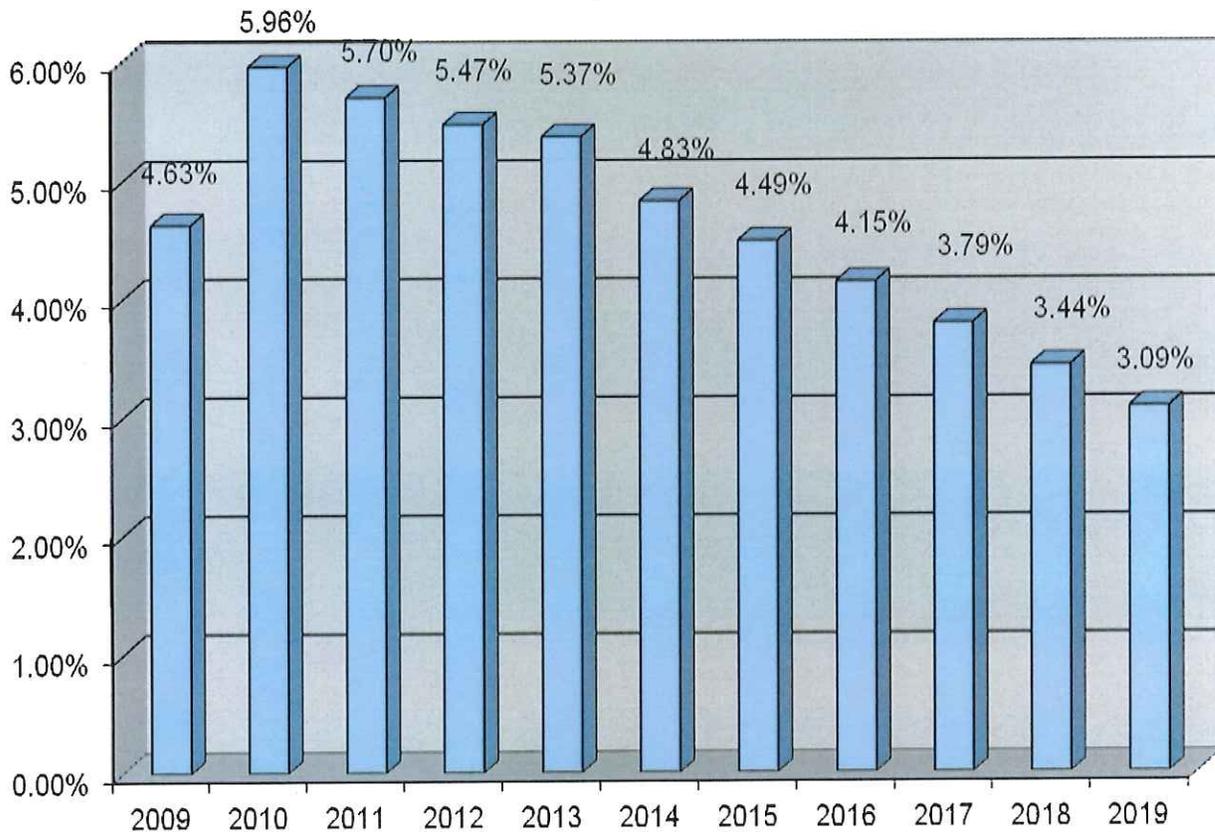
To accurately measure the full amount of debt for which Bradley County taxpayers are responsible, measurements of long-term debt involves an analysis of total direct debt – debt (including interest) that the county is explicitly obligated to pay. Total direct debt increased significantly in 2010, mostly as a result of school building construction authorizations.

**Total Direct Debt  
(Principal & Interest)**



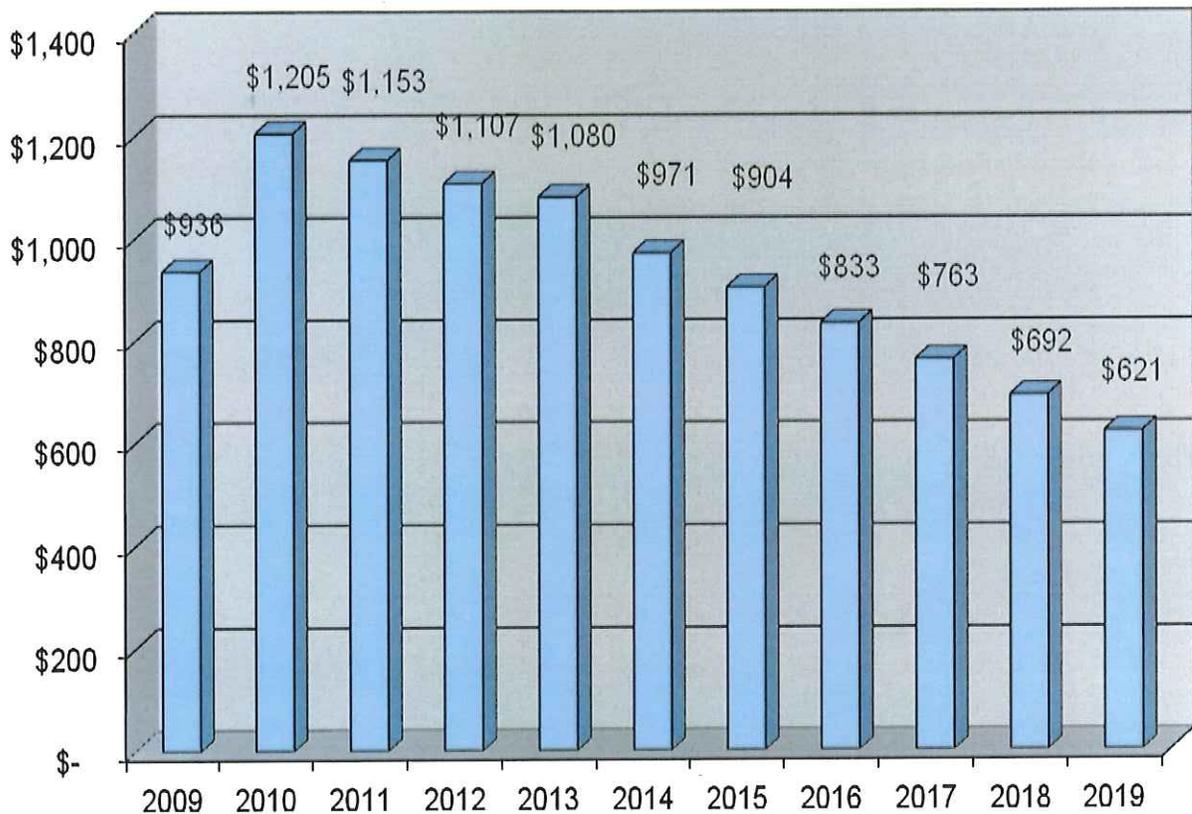
**Direct debt is typically measured as a percentage of the fair market value of all property. Normally the fair market value is referred to as the equalized value, and a three-year average is used to calculate the net debt percentage. The fair market value of property measures the wealth, or capacity, of the tax base to support present and future revenue needs, particularly those related to the payment of debt obligations. This measure is considered to be the most appropriate debt burden indicator for local governments that rely on the property tax as the primary source of revenue.**

**Debt Percentage (% of Equalized Value)  
Based on 3-Yr Average of Property Values of \$2.1 Billion**



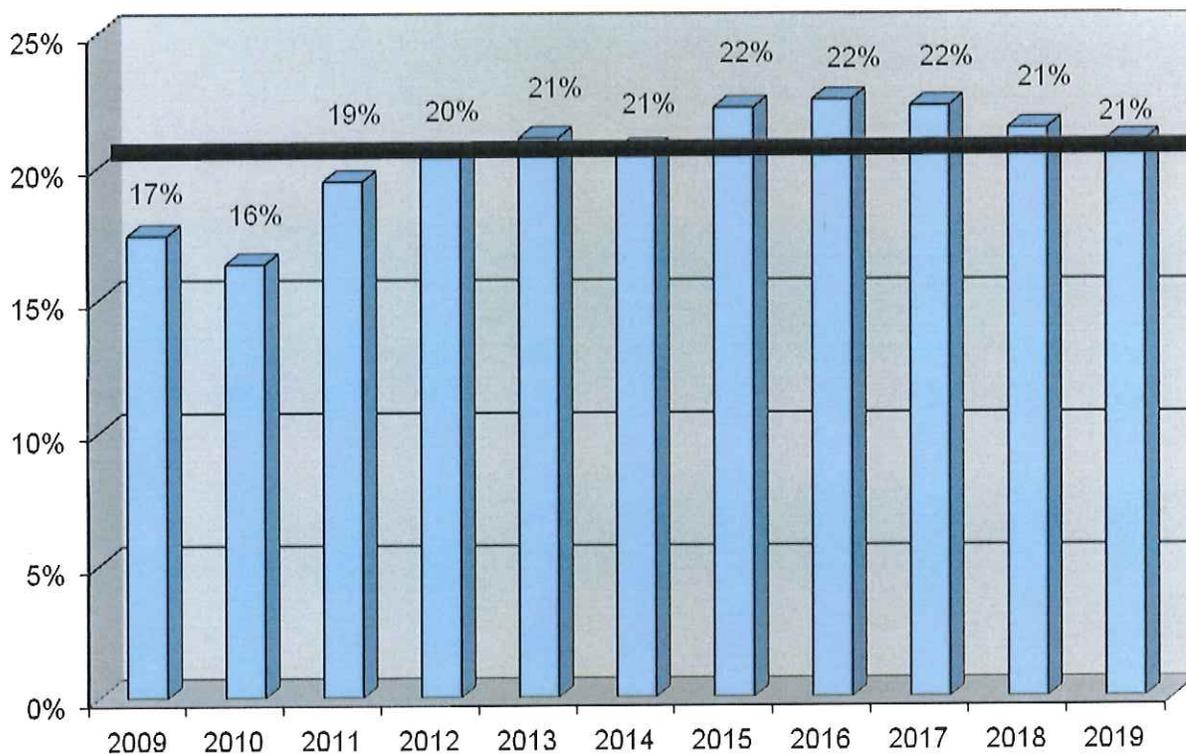
**Debt per capita is another standard measure used by rating agencies, credit analysts, and investors to evaluate debt burden. The amount of net tax-supported debt is divided by population, resulting in the dollar amount of debt per person. Debt per capita measures the amount of debt outstanding for each citizen.**

**Direct Debt Per Capita  
Principal & Interest  
(Based on Population of 101,850)**



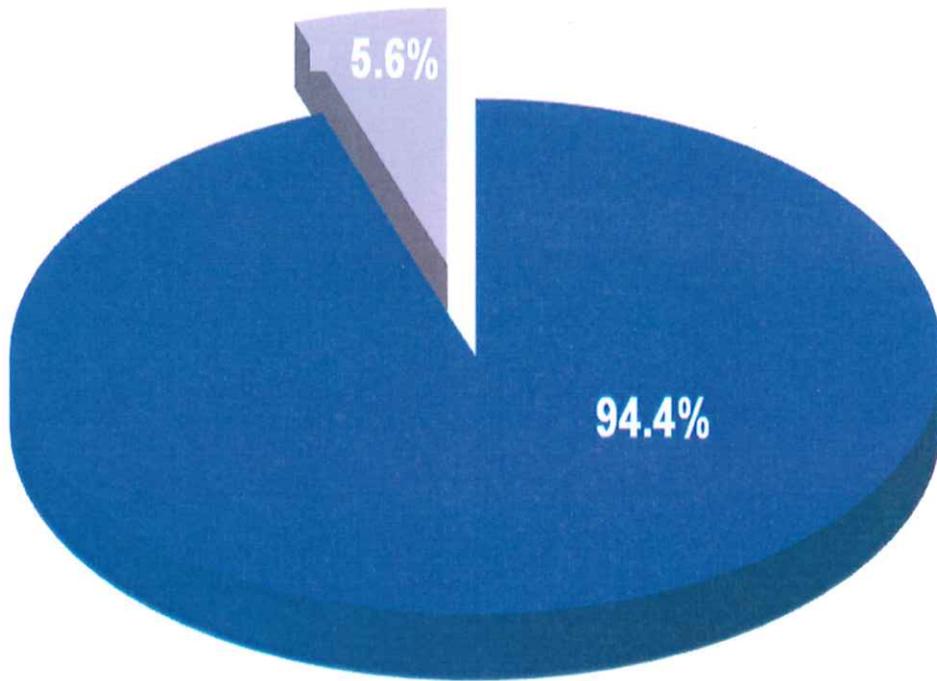
The real measure of whether debt is excessive is determined by the impact of debt service requirements on the county budget, and whether future expenditure flexibility will be compromised to fund today's obligations. Debt service is an explicit obligation that must be paid and, therefore, is a fixed operating cost. This indicator is used to measure the impact of debt service requirements on operating position; i.e. it is a measure of financial flexibility. Generally, debt service begins to "crowd" other operating priorities out of the budget when it exceeds 10% to 15% of the total operating budget. Annual debt service requirements are considered excessive when they exceed 20% of operating revenues. Note - exceeding 20% is not necessarily an issue with too much debt. It is also an indicator that revenue (taxes) is too low or the county is trying to pay debt too fast. Bradley County's debt service as of June 30, 2014 was 21% of the general fund budget. It is definitely a consideration when the County is planning future debt expansion.

### Tax-Supported Debt Service (Percentage of General Operating Budget)



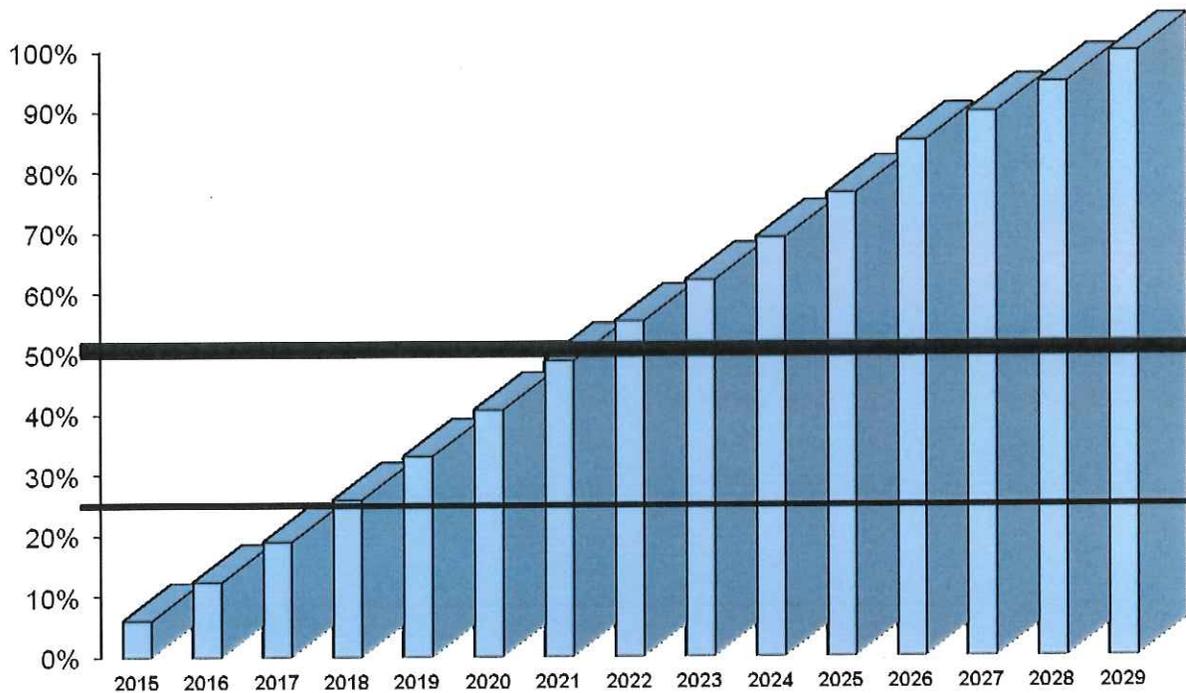
**For local governments debt service as of portion of overall spending average at approximately 8% to 10%. As of 6/30/2014, Bradley County averaged 5.6% which is well below the average most rating agencies expect to see.**

## **Debt Expense to Total Government Expense**



**Principal amortization measures the cumulative percentage of existing long-term debt that is retired by year – the extent to which repayments create capacity for future debt issuance. An amortization schedule that delays the repayment of the majority of debt to the future is “back-ended” and such practices of ballooning debt service create, for practical purposes, a contingent liability. A repayment schedule in which 25% of outstanding principal is retired within five years, and 50% of principal is retired within 10 years, is generally considered acceptable for creating additional borrowing capacity in future years. Bradley County’s current amortization schedule will retire 33% of existing debt in five years, and 69% in ten years. This is a high percentage when you consider that schools, including a high school, have a much longer useful life.**

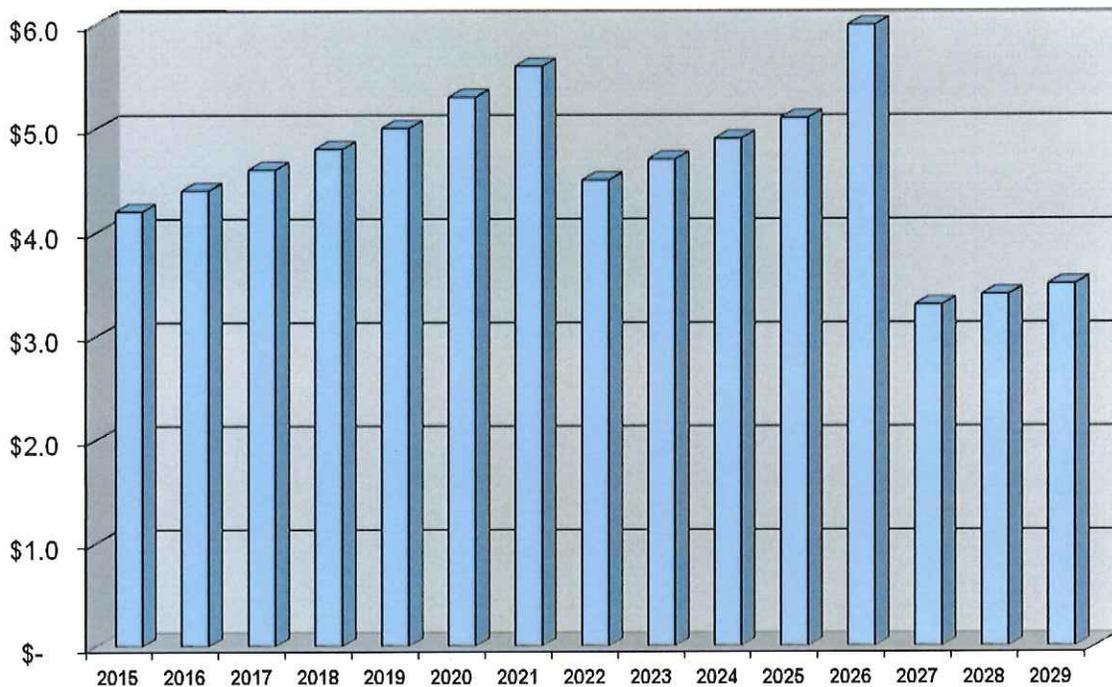
### **Debt Service Principal Amortization Existing Long-Term Debt**



## FINANCIAL STRATEGIES

**The challenge of managing debt structure lies not in the amount of debt outstanding, which is quite reasonable when measured by any standard indicator, but the amount of new long-term debt that may be issued.**

**Principal Maturity Schedule  
(Existing Long-Term Debt)**



**Some possible scenarios are:**

- **Since long-term interest rates are at a recent historical low point, it would seem prudent to finance all unfunded debt at this time to minimize the long-term debt service costs. However, interest rate levels are not the primary consideration when determining the timing of long-term bond issues. It is more important to gauge whether additional long-term debt service is affordable considering the current operating budget. The addition of substantial amounts of new debt service can severely restrict budget flexibility and result in significant tax rate increase or a reduction in services.**

- **Maturity schedules can be established to lower principal payments in the first several years and then gradually increased in later years as the debt service requirements of existing long-term debt decrease.**
- **The ratio of debt service to revenues is calculated as this measure is considered the most important debt capacity indicator.**

**The scenarios presented here do not assume any approvals by outside agencies. Level principal payments are used, and long-term debt is assumed to be issued in the first six months of the fiscal year – thereby requiring a semi-annual interest payment in the same year of issuance, but no annual principal payment until the following fiscal year. Total maturity periods are based on the weighted average estimated useful life of the assets being financed, to a maximum of 20 years for market purposes.**

**These scenarios are intended only to provide guidance on when to issue long-term bonds and do not assume any new debt authorizations or expansion of existing capital projects.**

## **COOPERATION**

**As stated previously, long-term financial planning is not just a staff-driven process. It is consensus-driven and inclusive, involving elected officials, staff, and the public. Inclusiveness is important because a viable long-term financial plan must satisfy three requirements that can at times be difficult to reconcile.**

- **First, the plan must result in strategies to achieve and maintain financial sustainability.**
- **Second, the plan must identify how the government will provide a consistent level of services and address issues of major concern to the community within financial constraints.**
- **Third, forging a plan that will gain the support of elected officials, staff and the public is critical for successful implementation. It requires reaching out to stakeholders inside and outside the government and a rigorous technical analysis.**

# COMMISSION



Front row from left: Brian Smith, **Dist. 3**; Jeff Yarber, **Dist. 5**; Louie Alford, **Dist. 2**; J. Adam Lowe, **Dist 4**; Bill Ledford, **Dist. 5**.

Back row from left: **County Mayor** – D. Gary Davis; Jeff Morelock, **Dist. 3**; Terry Caywood, **Dist 1**; Connie Wilson, **Dist. 2**; Ed Elkins, **Dist. 1**; Mark Hall, **Dist. 7**; Charlotte Peak-Jones, **Dist. 4**; Bill Winters, **Dist. 7**; Robert Rominger, **Dist. 6**; and Mel Griffith, **Dist. 6**.

**New Commissioners: September 1, 2014**



**5<sup>TH</sup> District  
Bobby Goins**



**6<sup>th</sup> District  
Dan Rawls**



**1<sup>st</sup> District  
Mike Hughes**



**3<sup>rd</sup> District  
Milan Blake**



**4<sup>th</sup> District  
Howard Thompson**



**3<sup>rd</sup> District  
Johnny Mull**



**2<sup>nd</sup> District  
Thom Crye**

# BRADLEY COUNTY ELECTED OFFICIALS



D. Gary Davis  
County Mayor



Sandra Knight  
Highway Superintendent



Eric Watson  
Sheriff



Donna Simpson  
County Clerk



Stanley Thompson,  
Assessor of Property



Gayla Miller, Circuit &  
General Sessions Court Clerk



Dina Swafford,  
Register of Deeds



Mike Smith  
County Trustee



Daniel Swafford  
Sessions Judge - Div. 1



Sheridan Randolph  
Sessions Judge - Div. 2

# BRADLEY COUNTY

# APPOINTED OFFICIALS



Danny Lawson, Director  
Emergency Medical Services



Larry McDaris  
Director, Veteran Services



Rena' Samples  
Director, Finance



Paul Wyrick  
Director, Parks & Recreation



Rich Kienlen  
Director, Probation Services



Bentley Thomas  
Director, Planning

Photos Courtesy of Bradley County Human Resource Department

# BRADLEY COUNTY

# APPOINTED OFFICIALS



Crystal Freiberg  
County Attorney



Terry Gallaher  
Director, Juvenile Services



Troy Spence, Director  
Emergency Management Agency

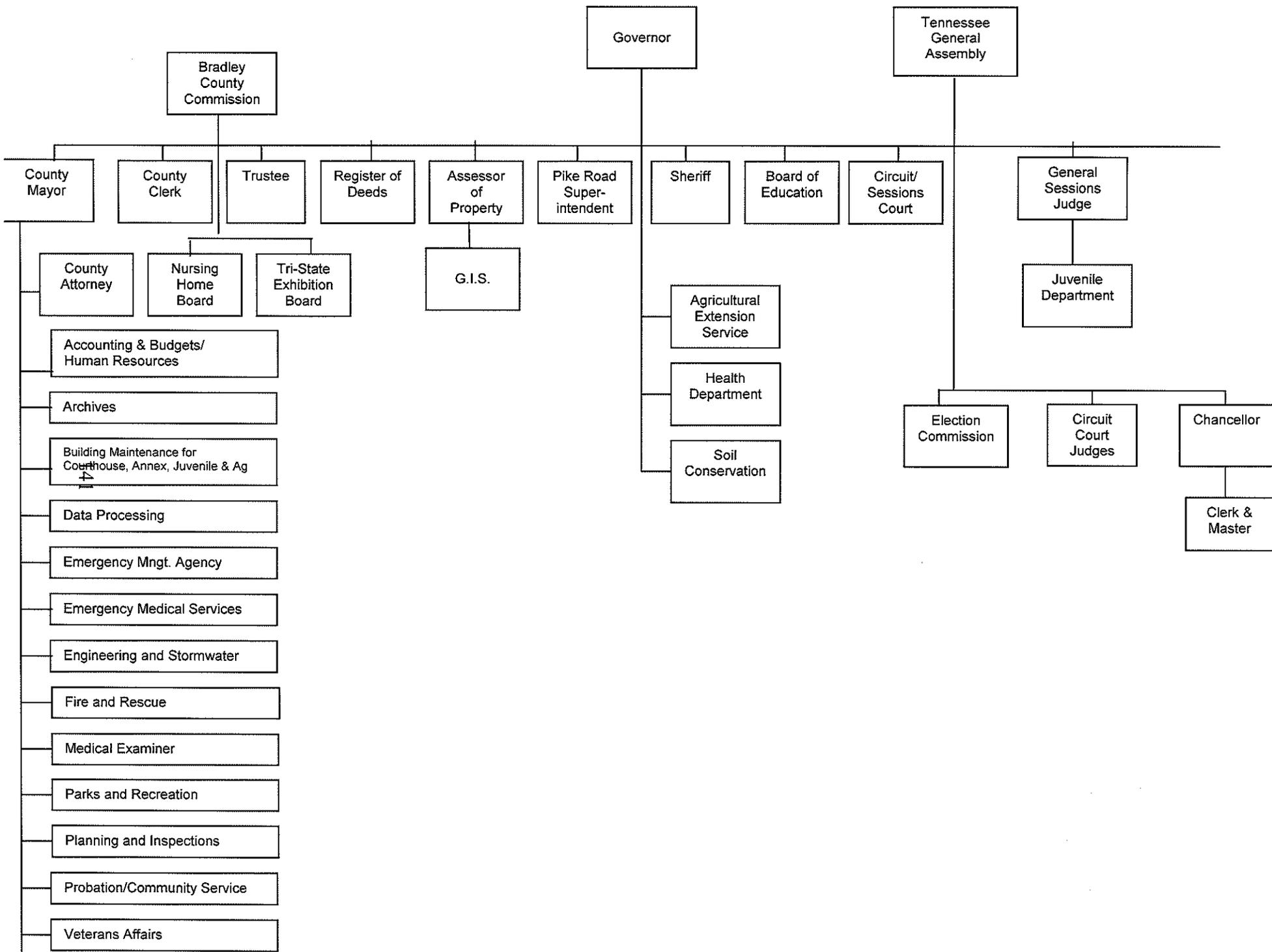


Johnny McDaniel  
Director of Schools



Troy Maney,  
Fire & Rescue Chief

Photos Courtesy of Bradley County Human Resource Department, Bradley County Schools & Emergency Management Agency



<b>PERSONNEL SCHEDULE</b>									
(Full Time and Part Time Combined)									
101	GENERAL FUND	2006/2007	2007/2008	2008/2009	2009/2010	2010-2011	2011-2012	2012-2013	2013-2014
#	DEPARTMENT	Actual	Actual	Actual	Actual	Actual	Budgeted	Budgeted	Budgeted
51100	County Commission	14	14	14	15	15	15	15	15
51240	Archives	1	1	1	2	2	2	2	2
51300	County Mayor	4	3	4	4	4	4	4	4
51310	Personnel	2	2	2	2	2	2	2	2
51400	County Attorney	0	0	2	2	2	2	3	3
51500	Election Commission	7	9	9	6	6	6	8	8
51600	Register of Deeds	7	7	7	8	8	8	7	7
51720	Planning/Building Insp.	6	5	5	4	4	4	4	4
51760	Development (G.I.S.)	1	1	1	2	2	2	2	2
51800	County Buildings	2	2	2	2	2	2	2	2
52100	Accounting & Budgeting	2	3	3	3	3	3	3	3
52300	Property Assessor's Office	13	13	13	13	13	13	14	14
52400	County Trustee's Office	8	8	9	8	8	8	8	8
52500	County Clerk's Office	22	22	22	21	21	21	21	21
52600	Data Processing	1	1	1	1	1	1	1	1
53120	Circuit Court Clerk	28	31	30	34	34	34	34	33
53310	General Sessions Judge - Swafford	2	2	2	3	3	3	3	3
53310	General Sessions Judge - Randolph	2	2	2	2	2	2	2	2
53330	Adult Drug Court	1	1	1	1	1	1	1	1
53400	Chancery Court	5	5	5	5	5	5	5	5
53500	Juvenile Services	10	10	9	9	9	9	10	10
53900	Courts Community Service	2	2	2	2	2	2	2	2
53910	Probation Services	6	7	7	8	8	8	8	8
54110	Sheriff's Department	94	100	102	111	111	111	109	110
54120	Traffic Safety Patrol	4	5	6	6	6	6	5	6
54210	Justice Center	91	91	98	100	100	100	100	108
54230	Juvenile Detention Center	22	23	33	33	33	33	31	31
54240	Juvenile Grant - CCS	4	4	4	0	0	0	0	0
54240	Juvenile Grant - CPG	0	0	0	0	0	3	3	0
54240	Juvenile Grant - CVP	1	1	1	0	0	0	0	0
54240	Juvenile Grant - FFZ	6	6	6	0	0	0	0	0
54240	Juvenile Grant - JLL	1	1	1	0	0	0	0	0
54240	Juvenile Grant - BUG	0	0	0	3	3	3	5	1
54250	SE TN Community Corrections	6	6	6	6	6	6	6	6
54410	Emergency Management Agency	4	4	4	4	4	4	4	4
54610	Medical Examiner	3	3	3	3	3	3	4	3
55110	Health Department - County	6	6	6	6	6	6	6	6
55130	Emergency Medical Services	86	90	86	90	90	90	100	100
55170	Juvenile Drug Court	1	1	1	1	1	1	1	1
55190	Health Department - State	25	26	26	26	26	26	26	26
55751	Recycling Center	1	1	0	0	0	0	0	0
55900	Health Department - Tobacco Prev Grant	1	1	1	0	0	0	0	0
56900	Parks & Recreation	28	28	28	29	29	29	29	29
57100	Agricultural Extension Service	7	7	7	9	9	9	2	2
57500	Soil Conservation	1	1	1	1	1	1	1	1
57800	Engineering & Storm Water Program	1	1	2	5	5	5	4	4
58300	Veterans' Services	2	3	3	3	3	3	3	3
58801	ARRA GRANT- JUV. DRUG COURT	0	0	0	1	1	1	0	0
58802	AARA GRANT- ADULT DRUG COURT	0	0	0	1	1	1	0	0
58803	AARA GRANT-ICAC-SHERIFF	0	0	0	1	1	1	0	0
99951	Sheriff's Safe Schools Grant-SRO'S	2	2	2	0	0	0	0	0
<b>Total General Fund</b>		<b>543</b>	<b>562</b>	<b>580</b>	<b>596</b>	<b>596</b>	<b>599</b>	<b>600</b>	<b>601</b>
<b>FUND</b>	<b>DEPARTMENT</b>								
116	Solid Waste/Sanitation	0	0	1	1	1	1	2	2
122	Sheriff's Drug Fund	5	6	6	6	6	6	4	0
123	Tri-State Exhibition Center	3	3	3	4	4	4	4	5
125	County Fire Department	15	18	27	27	27	27	66	69
	Volunteers	150	150	150	150	150	150	150	150
131	Pike Road Department	54	56	58	59	59	59	63	65
141	Schools	1050	1100	1110	953	953	953	970	988
<b>TOTAL - ALL FUNDS</b>		<b>1,820</b>	<b>1,895</b>	<b>1,935</b>	<b>1,798</b>	<b>1,796</b>	<b>1,799</b>	<b>1,859</b>	<b>1,880</b>

## BRADLEY COUNTY Fringe Benefits Summary

The County provides a comprehensive package of fringe benefits for employees. The package includes the following:

### ***Direct Deposit of Paychecks***

Bradley County offers employees the convenience of having their paychecks directly deposited into their bank accounts. Bradley County has the capability to direct deposit into any bank or credit union that accepts direct deposits. This benefit is offered to all employees paid through the Human Resources department.

### ***Health Insurance Coverage***

The Bradley County Health Insurance Plan covers County employees. The County and its employees are currently paying the following rates for health insurance coverage as of 7/1/2014:

TYPES OF PLAN	COUNTY COST	EMPLOYEE COST	TOTAL COST
PLAN 1 SINGLE	\$447.12	\$ .00	\$ 447.12
PLAN 1 FAMILY	\$447.12	\$661.16	\$1,108.28
PLAN 2 SINGLE	\$447.12	\$ .00	\$ 447.12
PLAN 2 FAMILY	\$447.12	\$661.16	\$1,108.28
PLAN 4 SINGLE	\$447.12	\$ .00	\$ 447.12
PLAN 4 FAMILY	\$447.12	\$357.05	\$ 804.17

Details of the coverage are available in the employee health benefit handbook.

### ***Life Insurance Coverage:***

County employees are provided a \$10,000 life insurance and accidental death and dismemberment insurance. The County currently provides \$10,000 of life and accidental death and dismemberment insurance for all full time employees. There is no cost to employees for this coverage.

### ***Paid Sick Leave:***

Employees are credited with one day of sick leave per month (number of hours equivalent to normal daily work schedule). Unlimited accumulation is allowed. Unused sick leave is not paid at termination of employment; however, credit is given for unused sick leave for employees retiring under the County's retirement plan.

***Special Leave Without Pay:***

Employees are granted time off from work with or without pay at the discretion of the Department Head for various occasions. Bereavement leave is granted with pay for a maximum of three days for the death of a member of the immediate family. Jury Service is granted with pay provided the jury service pay is turned in to the County. Military leave is granted with pay for a period not to exceed 15 calendar days in a 12-month period.

***Paid Vacation Leave:***

Employees earn vacation leave on a monthly accrual basis based on length of service. The following days of vacation are earned on an annual basis. Accumulation caps at 30 days at the end of the fiscal year. Any days over the 30 days on June 30<sup>th</sup> are rolled into “TCRS Sick” which will be credited toward the retirement benefits upon termination of employment. Earned vacation is paid upon termination of employment, up to the cap of 30 days.

Years Service	Days Vacation per Year
0-1	6
1-9	12
10+	18

***Paid Holidays:***

Employees are paid for 12 holidays annually either with time off or additional compensation. The paid holidays are:

- New Years Day
- M.L. King Birthday
- President’s Day
- Good Friday
- Memorial Day
- Independence Day
- Labor Day
- Veterans Day
- Thanksgiving Day
- Day after Thanksgiving
- Christmas Eve
- Christmas Day

***Retirement Plan:***

County Employees are covered by the Tennessee Consolidated Retirement System. The County pays the full cost of membership for employees. The current contribution rate is 13.62 % of gross wages. Current options include probationary period buyback, sick leave credit, “TCRS Sick” credit, option I death benefit, 25-year retirement, 5 year vesting, prior service buyback, and military service credit.

***Retiree Premium Reduction Plan:***

The County allows retirees under age 65 to remain on the County’s health insurance coverage until they reach age 65. The County pays a percentage of the retiree’s individual premium

based on years of service to the County. Retirees must have 10 years of service to remain on the County's coverage. The premium reduction starts at 25 consecutive years of service where the County pays 50% of the premium. After 30 consecutive years of service, the County pays 100% of premiums until the retiree reaches Medicare age.

***Deferred Compensation Plan:***

County employees are eligible for a 457 Deferred Compensation Program administered by Nationwide Retirement Solutions. This is a voluntary tax-favored program that allows public employees to contribute a portion of their salary before federal taxes into a supplemental retirement account. Various options are available including fixed rate annuities, publicly available mutual funds and life insurance.

***Workers Compensation Plan:***

County employees are covered for occupational injury and illness according to the state worker's compensation laws, with coverage administered by the Tennessee Risk Management Pool. The County has adopted a return to work policy to help employees return to work quicker.

***Optional Dental, Accident, Cancer, Intensive Care, Short and Long Term Disability Insurance, Etc. Insurance Coverage:***

Employees have available at their own expense through payroll deduction group rate dental coverage as well as various types of insurance through USABLE Life Insurance Company; additional life insurance is available through AETNA Life Insurance Company.

***Cafeteria Plan (Premium Conversion Only):***

Employees are eligible to purchase dependent health coverage, dental coverage and other insurance policies with pre-tax dollars saving on their tax liability each pay period.

***FICA Taxes:***

7.65% of wages

***Overtime Pay:***

Employees are compensated for any overtime worked according to the Fair Labor Standards Act, either with pay at time and one-half or compensatory time off.

***Uniforms and Cleaning Services:***

Uniforms are provided for County employees in positions, which require uniforms such as Sheriff's Department, Fire Department, EMA, and EMS Department. Clothing Allowances are provided for police detectives, EMS, and Fire department in reasonable amounts for laundry and dry cleaning.

***Death of an Employee:***

Upon the death of a full-time employee, his/her beneficiary shall receive pay for all accrued vacation time.



**BRADLEY COUNTY**  
**GENERAL GOVERNMENT**



Photo Courtesy of Rena' Samples

## GENERAL FUND

The General Fund is the primary fund of Bradley County. Any program, service or function not required to be funded elsewhere is budgeted in this fund. The fund supports most of the basic operations and services of the county.

The General Fund Revenues can be segregated into six major categories:

- Local Taxes
- Licenses and Permits
- Fines, Forfeitures & Penalties
- Interest (Investment) Income
- Charges for Services
- Fee Offices

In addition to these recurring sources of revenue, the County Commission may elect to appropriate (or budget to use) some of the fund balance (excess of revenues and other resources over expenditures and other uses) in the General Fund. This will only be done if the fund balance is sufficient to support such an appropriation and still attain the targeted fund balance called for in the Financial Policies.

Expenditures in the General Fund are budgeted within several major categories, most of which represent individual departments or divisions of the county. These categories are as follows:

- County Commission
- Board of Equalization
- Beer Board
- Archives
- County Mayor
- Personnel Office
- County Attorney
- Election Commission
- Register of Deeds
- Planning/Building Inspection
- G.I.S.
- County Buildings
- Vocational Training Building
- Accounting & Budgeting
- Property Assessor's Office
- Reappraisal Program
- County Trustee's Office
- County Clerk's Office
- Data Processing
- Circuit Court Clerk
- Gen. Sessions Judge - Randolph
- Gen. Sessions Judge - Swafford
- Drug Court
- Chancery Court
- Juvenile Services
- Judicial Commissioners - Court
- Courts Community Service
- Courtroom Security
- Probation Services
- Sheriff's Department
- Traffic Safety Patrol
- Traffic Control Signals
- Adm of Sexual Off. Registry
- Justice Center
- Juvenile Detention Center
- Juvenile Services
- Juvenile Grants
- SE TN Community Corrections
- Emergency Management Agency
- Rescue Squad
- Homeland Security
- Inspection & Regulation
- County Coroner/Med Examiner
- 911 Center
- Health Department - Local
- Animal Control
- Emergency Medical Services
- Juvenile Drug Court
- Health Department - State
- General Welfare Assistance
- Aid to Dependent Children
- Other Local Welfare Services
- Car Seat Grant
- Adult Activities
- Senior Citizens Assistance
- Recreation Department
- Agricultural Extension Service
- Soil Conservation
- Storm Water/Engineering
- Tourism Development
- Industrial Development
- Economic Development Grant
- Public Transportation
- Veteran's Services
- Other Charges
- Contribution to Other Agencies

## **REVENUES:**

### **Overview:**

Revenues projected for FY 2015 were 1.5% \$513,391 higher than FY 2014 projected, mainly due to a projected increase in local tax collections and fines and fees.

For FY 2015 net growth in assessments was projected to increase by 3.0% or \$6,932,293. Property tax collections are projected to increase by \$326,952 or 2.9% over FY2014. Court fines, forfeitures and penalties are projected to increase by 31,246 or 4.9% and charges for current services are projected to increase by \$28,650 or .5%.

The County has budgeted to use \$387,443 of its General Fund Balance in FY2015 for one-time capital purchases.

### **Local Taxes:**

Local Taxes are projected to increase 3.0% over last year's budget. The county's base property tax rate will be \$1.8721 per \$100 of the assessed value. Property tax assessments are projected to increase at 3.0%. This reflects some improvements to assessments. Property tax collections are the largest source of revenue in the General Fund. At \$11,595,313 it represents 34.6% of total General Fund revenues.

Local Taxes represent \$18,857,313 of the \$33,430,974 General Fund revenues, or 56.4%. Combined, the Property Tax and Local Option Sales Tax represent 49.0% of the total General Fund.

### **Licenses and Permits:**

Licenses and Permits are projected to decrease by \$19,510. Building permits have level off in FY2015. At \$373,500, Licenses and Permits represent 1.1% of total General Fund revenues.

### **Fines, Forfeitures & Penalties:**

Fines, Forfeitures and Penalties are projected to increase by 4.9% over the original FY2014 budget. At \$657,409, this revenue source is 1.9% of total General Fund revenues.

### **Interest (Investment) Income:**

Interest income is the money earned on available cash during the fiscal year. Under the banking services proposal for Bradley County, we receive 20 basis points (or 110%) above the Federal Funds rate. At \$86,100, this revenue source is only 0.2% of total General Fund revenues.

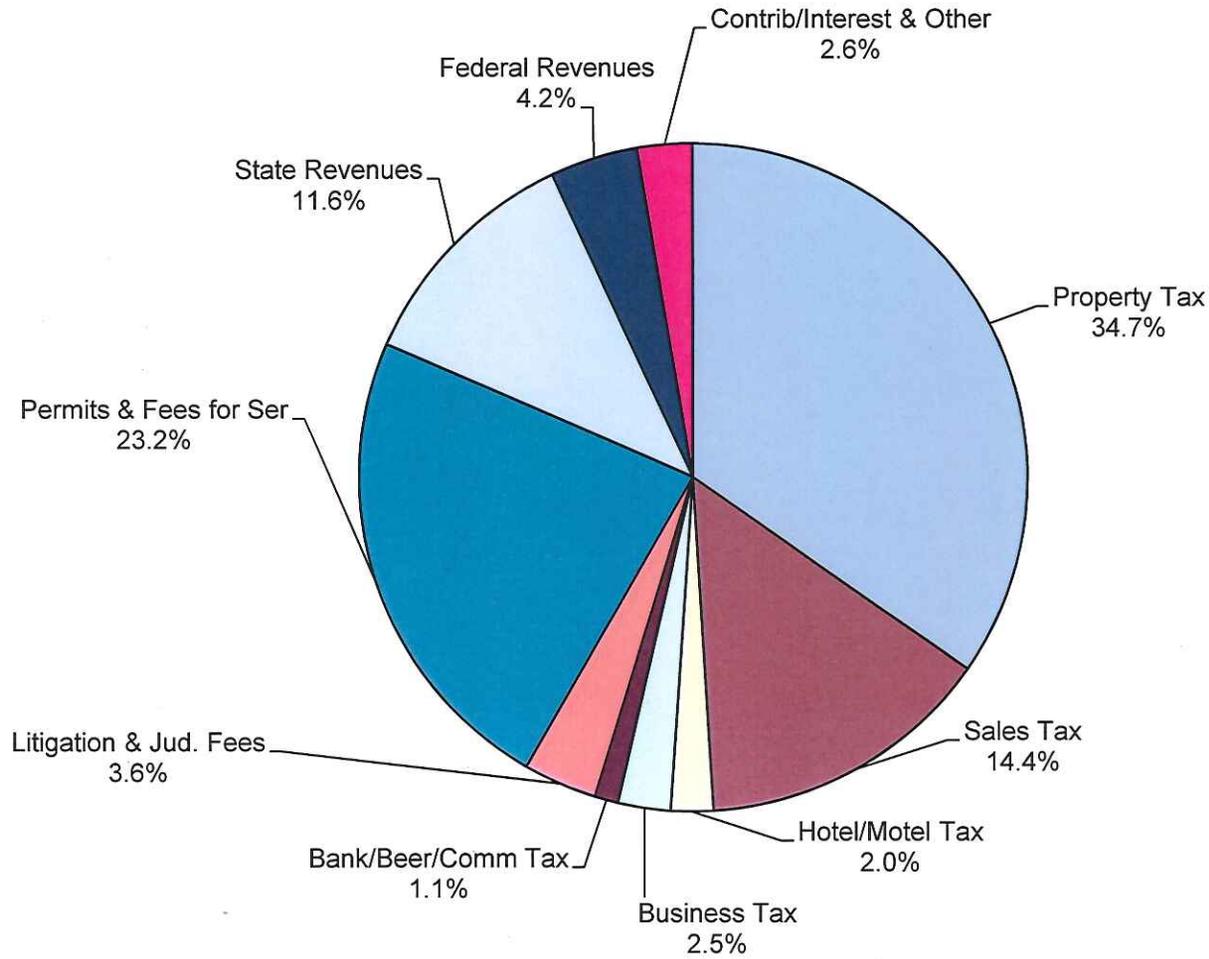
### **Charges for Services:**

Charges for Services are projected to increase \$28,650 or .5%. Ambulance patient charges at \$4,200,000 this revenue source represents 12.5% of total General Fund revenues.

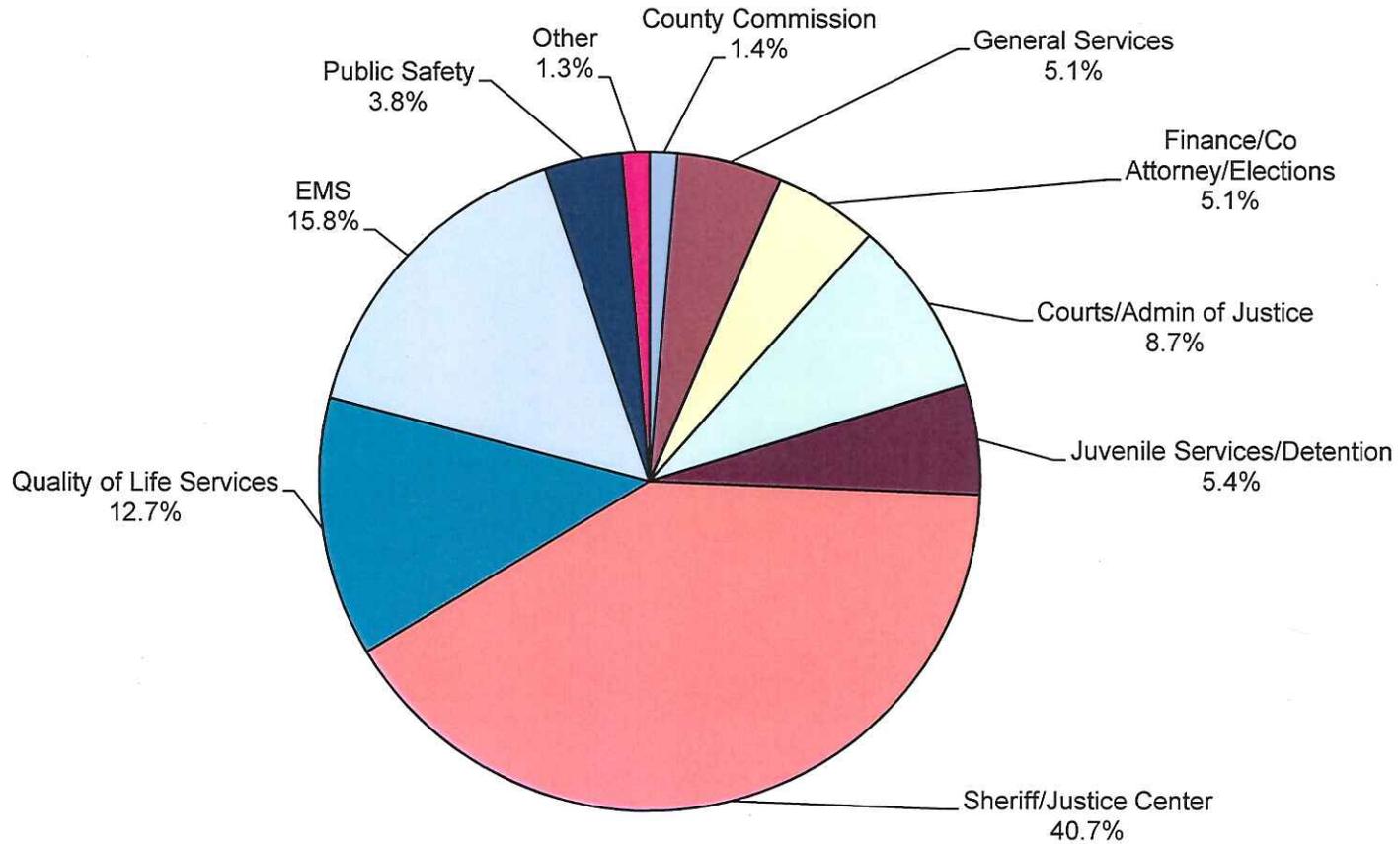
### **Fee Offices:**

Fees received from County Officials are projected to increase by \$70,000, or 2.9% over FY2014. Court Clerk fees are projected to increase by \$70,000 or 5.4% over FY2014 year collections. At \$2,477,022, this revenue source is 7.4% of total General Fund revenues.

**BRADLEY COUNTY**  
**\*\* County General Fund Revenues - 2014/2015**  
**\$33,430,974**



**BRADLEY COUNTY**  
**\*\*\* County General Fund Expenditures - 2014/2015**  
**\$33,813,416**





**Courthouse Bandstand**

Photo Courtesy of Rena' Samples

BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	County	Finance	Budget
Account	No.	2012-2013	Budget	Budget and	Mayor's	Proposed	Budget
			2013-2014	Estimated	Budget	Budget	2014-2015
				Totals	Proposal		2014-2015
				2013-2014	2014-2015	2014-2015	2014-2015
40100	COUNTY PROPERTY TAXES						
40110	Current Property Tax	\$ 10,054,572	\$ 10,242,700	\$ 9,842,700	\$ 10,349,521	\$ 10,349,521	\$ 10,349,521
40120	Trustee's Collections - Prior Year	356,781	480,000	500,000	580,000	580,000	580,000
40130	Cir Clk/Clk & Master Collection	224,974	235,000	235,000	240,000	240,000	240,000
40140	Interest and Penalty	59,459	62,000	62,000	65,000	65,000	65,000
40161	Payments in Lieu of Taxes - T.V.A.	7,949	7,000	7,000	8,000	8,000	8,000
40162	Payments in Lieu of Taxes - Local Utilities	3,314	3,500	4,700	4,700	4,700	4,700
40163	Payments in Lieu of Taxes - Other	196,911	238,161	238,161	348,092	348,092	348,092
40200	COUNTY LOCAL OPTION TAXES						
40210	Local Option Sales Tax	4,602,147	4,747,000	4,747,000	4,800,000	4,800,000	4,800,000
40220	Hotel/Motel Tax (75% only)	612,880	663,000	747,000	685,000	685,000	685,000
40250	Litigation Tax - General	323,400	400,000	400,000	400,000	400,000	400,000
40260	Litigation Tax - Special Purpose	65,109	65,000	65,000	65,000	65,000	65,000
40266	Litigation Tax - Jail, Workhouse, Courthouse (Reserve)	70,519	100,000	75,000	75,000	75,000	75,000
40270	Business Tax	1,298,529	850,000	850,000	850,000	850,000	850,000
40275	Mixed Drink Tax	0	0	8,700	4,500	4,500	4,500
40300	STATUTORY LOCAL TAXES						
40320	Bank Excise Tax	32,257	43,000	43,000	28,000	28,000	28,000
40330	Wholesale Beer Tax	349,770	340,000	340,000	350,000	350,000	350,000
40350	Interstate Telecommunications Tax	4,434	4,000	4,000	4,500	4,500	4,500
	TOTAL LOCAL TAXES	\$ 18,263,005	\$ 18,480,361	\$ 18,169,261	\$ 18,857,313	\$ 18,857,313	\$ 18,857,313
41100	LICENSES						
41140	Cable TV Franchise	\$ 249,071	\$ 235,000	\$ 235,000	\$ 255,000	\$ 255,000	\$ 255,000
41500	PERMITS						
41510	Beer Permits	4,734	5,000	5,500	5,500	5,500	5,500
41520	Building Permits	105,353	150,000	120,000	110,000	110,000	110,000
41530	Electrical Permits	10	10	10	0	0	0
41590	Other Permits	3,716	3,000	3,000	3,000	3,000	3,000
	TOTAL LICENSES AND PERMITS	\$ 362,884	\$ 393,010	\$ 363,510	\$ 373,500	\$ 373,500	\$ 373,500

BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	County	Finance	Budget
Account		2012-2013	Budget	Budget and	Mayor's	Proposed	Budget
No.			2013-2014	Estimated	Budget	Budget	Budget
				Totals	Proposal	2014-2015	2014-2015
				2013-2014	2014-2015		
	COURTS - 42100 & 42200 & 42300						
42110	Circuit Court - Fines	\$ 27,839	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
42120	Circuit Court - Officers Costs	52,386	48,000	48,000	40,844	40,844	40,844
42140	Circuit Court - Drug Control Fines	13,108	15,000	16,000	16,000	16,000	16,000
42190	Circuit Court - Data Entry Fees (Reserve)	30,535	20,000	28,200	28,200	28,200	28,200
42191	Circuit Court - Courtroom Security Fee (Reserve)	1,476	1,300	3,100	3,100	3,100	3,100
42210	Criminal Court Fines	157,318	153,000	153,000	165,000	165,000	165,000
42220	Criminal Court Officers Costs	133,178	134,000	134,000	134,000	134,000	134,000
42240	Criminal Court Drug Control Fines	18,791	18,000	18,000	18,000	18,000	18,000
42250	Criminal Court Jail Fees	80,442	80,000	80,000	80,000	80,000	80,000
42280	Criminal Court DUI Treatment Fines (Reserve)	21,274	20,000	20,000	20,000	20,000	20,000
42290	Criminal Court Data Entry Fee (Reserve)	6,718	6,000	6,000	6,500	6,500	6,500
42291	Criminal Court Courtroom Security Fee (Reserve)	706	200	3,500	3,065	3,065	3,065
42310	Sessions Court - Fines	2,945	2,400	2,400	2,400	2,400	2,400
42311	Sessions Court - Fines for Littering (Reserve)	585	0	0	0	0	0
42350	Sessions Court - Jail Fees	24,595	24,000	32,400	32,400	32,400	32,400
42390	Sessions Court - Data Entry Fee (Reserve)	20,335	18,000	18,000	18,000	18,000	18,000
42400	JUVENILE COURT						
42410	Fines	996	1,000	1,200	1,200	1,200	1,200
42491	Courtroom Security Fee (Reserve)	9	0	0	0	0	0
42492	Victims Ass. - Juv Citations	12,150	11,254	11,254	10,000	10,000	10,000
42500	CHANCERY COURT						
42520	Officer's Costs	152	200	200	200	200	200
42530	Data Entry Fee - Chancery Court (Reserve)	196	250	250	250	250	250
42591	Courtroom Security Fee (Reserve)	25	50	50	50	50	50
42610	Fines	24,192	23,443	20,200	21,000	21,000	21,000
42641	Drug Court Fees (Reserve)	32,247	32,000	32,000	32,000	32,000	32,000
42900	OTHER FINES, FORFEITURES & PENALTIES						
42910	Proceeds from Confiscated Property	500	1,200	0	500	500	500
42990	Other Fines, Forfeitures, and Penalties	2,318	1,866	4,700	4,700	4,700	4,700
	TOTAL FINES, FORFEITURES AND PENALTIES	\$ 665,016	\$ 626,163	\$ 652,454	\$ 657,409	\$ 657,409	\$ 657,409

BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Original	Amended	County	Finance	Budget
Account	Actual	Budget	Budget and	Mayor's	Proposed	Budget
No.	2012-2013	2013-2014	Estimated	Budget	Budget	Budget
			Totals	Proposal	2014-2015	2014-2015
43100	GENERAL SERVICE CHARGES					
43113	\$ 475	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
43115	16,478	15,000	15,000	15,000	15,000	15,000
43120	4,443,351	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
43140	525	750	750	750	750	750
43170	13,445	13,421	13,421	13,421	13,421	13,421
43190	275	0	350	250	250	250
43194	77,419	0	80,000	0	0	0
43300	FEES					
43320	300	350	350	350	350	350
43330	216	0	1,216	0	0	0
43340	118,832	136,000	136,000	140,000	140,000	140,000
43350	18,090	6,000	7,200	8,000	8,000	8,000
43370	81,431	83,000	83,000	85,000	85,000	85,000
43392	34,847	30,000	30,000	30,000	30,000	30,000
43393	361,428	360,000	380,000	380,000	380,000	380,000
43394	1,864	1,845	1,845	1,845	1,845	1,845
43395	6,200	4,800	4,800	3,200	3,200	3,200
43396	0	0	13,000	0	0	0
43582	5,267	10,000	10,000	10,000	10,000	10,000
43990	14,102	18,000	18,000	20,000	20,000	20,000
	<u>\$ 5,194,545</u>	<u>\$ 4,879,166</u>	<u>\$ 4,994,932</u>	<u>\$ 4,907,816</u>	<u>\$ 4,907,816</u>	<u>\$ 4,907,816</u>
	TOTAL CHARGES FOR CURRENT SERVICES					
44100	RECURRING ITEMS					
44110	\$ 108,725	\$ 86,100	\$ 86,100	\$ 86,100	\$ 86,100	\$ 86,100
44120	37,662	42,097	42,497	42,497	42,497	42,497
44120	36,750	42,731	42,731	51,903	51,903	51,903
44120	19,200	19,200	19,200	19,200	19,200	19,200
44120	85,017	85,017	85,017	85,017	85,017	85,017
44130	1,865	1,200	1,325	1,800	1,800	1,800
44131	84,684	72,000	0	0	0	0
44131	47,646	42,774	45,000	45,000	45,000	45,000
44140	2,542	2,000	2,500	2,500	2,500	2,500
44145	0	0	7,000	3,000	3,000	3,000
44170	50,717	25,000	44,001	25,000	25,000	25,000
44180	0	0	4,829	0	0	0
44500	NONRECURRING ITEMS					
44530	983	0	4,212	0	0	0
44540	40,454	0	12,572	0	0	0
44560	4,750	0	29,600	0	0	0
44570	19,291	0	46,600	0	0	0

BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	County	Finance	Budget
Account		2012-2013	Budget	Budget and	Mayor's	Proposed	Budget
No.			2013-2014	Estimated	Budget	Budget	Budget
			2013-2014	Totals	Proposal	2014-2015	2014-2015
44900	OTHER REVENUES						
44990	Other Local Revenues	298,700	0	3,080	50,000	50,000	50,000
	TOTAL OTHER LOCAL REVENUES	\$ 838,986	\$ 418,119	\$ 476,263	\$ 412,017	\$ 412,017	\$ 412,017
45100	EXCESS FEES (TSFRS.)						
45110	County Clerk	\$ 114,042	\$ 0	\$ 53,248	\$ 0	\$ 0	\$ 0
45150	Clerk and Master	177,265	150,000	150,000	150,000	150,000	150,000
45180	Register	148,067	120,000	120,000	120,000	120,000	120,000
45190	Trustee	727,062	825,000	825,000	825,000	825,000	825,000
45500	FEES IN LIEU OF SALARY (TSFRS.)						
45520	Circuit Court Clerk	396,657	380,000	380,000	390,000	390,000	390,000
45530	Criminal Court Clerk	547,984	480,000	480,000	510,000	510,000	510,000
45540	General Sessions Court Clerk	492,512	425,000	425,000	455,000	455,000	455,000
45590	Sheriff	25,876	27,022	27,022	27,022	27,022	27,022
157	TOTAL FEES RECEIVED FROM COUNTY OFFICIALS (TSFRS.)	\$ 2,629,465	\$ 2,407,022	\$ 2,460,270	\$ 2,477,022	\$ 2,477,022	\$ 2,477,022
46100	GENERAL GOVERNMENT GRANTS						
46110	Juvenile Services Program	\$ 76,510	\$ 75,581	\$ 75,581	\$ 75,581	\$ 75,581	\$ 75,581
46220	Drug Control Grants	0	244,636	120,000	120,000	120,000	120,000
46290	Public Safety Grant (Car Seat Grant)	7,599	12,500	14,988	12,500	12,500	12,500
46300	HEALTH AND WELFARE GRANTS						
46310	Health Department Programs	1,023,580	1,070,731	1,091,600	1,131,561	1,131,561	1,131,561
46390	Other Health & Welfare Grant	0	-	75,753	-	-	-
46800	OTHER STATE REVENUES						
46820	Hall Income Tax	75,250	50,000	50,000	50,000	50,000	50,000
46830	Beer Tax	18,586	22,000	22,000	22,000	22,000	22,000

BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101

Account No.	Actual 2012-2013	Original Budget 2013-2014	Amended Budget and Estimated Totals 2013-2014	County Mayor's Budget Proposal 2014-2015	Finance Proposed Budget 2014-2015	Budget 2014-2015
46800 OTHER STATE REVENUES (Cont.)						
46840 Alcoholic Beverage Tax	\$ 119,702	\$ 115,000	\$ 115,000	\$ 120,000	\$ 120,000	\$ 120,000
46850 Mixed Drink Tax	9,147	8,700	0	0	0	0
46851 State Revenue Sharing - T.V.A.	302,364	302,000	302,000	305,000	305,000	305,000
46915 Contracted Prisoner Boarding - Justice Center	2,140,924	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
46915 Contracted Prisoner Boarding - Juvenile Center	67,117	63,344	63,344	67,000	67,000	67,000
46970 State Shared Sales Tax - Cities	15,594	0	11,696	0	0	0
46960 Registrar's Salary Supplement	18,955	11,373	11,373	11,373	11,373	11,373
46980 Other State Grants - (SE TN Comm Corrections)	310,159	343,803	346,711	346,711	346,711	346,711
46990 Other State Revenues	61,200	0	60,861	0	0	0
TOTAL STATE OF TENNESSEE	\$ 4,246,687	\$ 3,919,667	\$ 3,960,907	\$ 3,861,726	\$ 3,861,726	\$ 3,861,726
47000 FEDERAL GOVERNMENT						
47220 FEMA Reimbursement (EMA)	53,500	52,000	52,000	53,500	53,500	53,500
47235 Homeland Security Grant	325,077	0	118,603	43,697	43,697	43,697
47240 TVA Reimbursement (EMA)	85,209	27,969	27,969	53,934	53,934	53,934
47250 Law Enforcement Grant (Traffic Safety)	24,340	0	49,987	0	0	0
47590 Other Federal Through State	92,272	0	145,226	0	0	0
47590 Other Federal Through State	36,333	0	0	0	0	0
47990 Other Direct Federal Revenue	0	0	0	0	0	0
TOTAL FEDERAL GOVERNMENT	\$ 616,731	\$ 79,969	\$ 393,785	\$ 151,131	\$ 151,131	\$ 151,131
48100 OTHER GOVERNMENTS & CITIZENS GROUPS						
48110 Prisoner Board (U.S. Marshall)	\$ 1,173,748	\$ 1,269,303	\$ 1,269,303	\$ 1,269,303	\$ 1,269,303	\$ 1,269,303
48110 Prisoner Board (Juvenile Boarding)	27,301	1,575	1,575	1,575	1,575	1,575
48140 Contracted Services - Veteran Affairs (City) 80/20	22,875	23,239	23,239	22,874	23,693	23,693
48140 Contracted Services - Courts Comm Service (City) 50/50	58,584	59,743	59,743	59,943	60,593	60,593
48140 Contracted Services - EMA (City) (80/20)	74,715	79,474	79,474	82,424	82,024	82,024
48140 Contracted Services - (EMA Tower) (50/50)	8,500	0	0	0	0	0
48140 Contracted Services - Reappraisal Fee	75,615	45,000	45,000	0	0	0
48140 Contracted Services - Other	0	900	900	0	0	0
48140 Contracted Services - Juvenile	1,100	0	0	0	0	0
48140 Contracted Services - CPG Grant	36,333	0	27,000	0	0	0

BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	County	Finance	Budget
		2012-2013	Budget	Budget and	Mayor's	Proposed	Budget
			2013-2014	Estimated	Budget	Budget	Budget
Account				Totals	Proposal	2014-2015	2014-2015
No.				2013-2014	2014-2015		
49951	Inmate Revenues	0	26,000	40,919	38,000	38,000	38,000
49952	Jail Booking Fees	0	24,352	24,352	24,352	24,352	24,352
49953	Inmate Medical & Dental Fees	0	0	47,477	0	0	0
49954	Drug Court Fees - Other Counties (Reserve)	0	13,000	13,000	0	0	0
49956	Commissary - Recreation	0	0	72,000	72,000	72,000	72,000
49962	Delinquent Tax Collection Fees	0	150,500	150,500	155,000	155,000	155,000
49963	Sale of Delinquent Tax Property	0	0	22,836	0	0	0
49964	Cash Bond Fees - Courts	0	4,500	4,500	4,500	4,500	4,500
49965	Attorney Fees - EMS	0	2,000	2,000	2,000	2,000	2,000
	TOTAL OTHER GOVT. AND CITIZENS GPS.	\$ 1,478,770	\$ 1,699,585	\$ 1,883,817	\$ 1,731,971	\$ 1,733,040	\$ 1,733,040
	TOTAL REVENUE	\$ 34,296,089	\$ 32,903,063	\$ 33,355,200	\$ 33,429,905	\$ 33,430,974	\$ 33,430,974
49000	OTHER SOURCES (NON-REVENUE)						
49700	Insurance Recovery	6,864	0	12,622	0	0	0
49800	Operating Transfers	(4,463)	0	0	0	0	0
	Total Revenue and Other Sources	\$ 34,298,490	\$ 32,903,063	\$ 33,367,821	\$ 33,429,905	\$ 33,430,974	\$ 33,430,974
	Fund Balance, Beginning Of Year	\$ 4,337,857	\$ 4,428,244	\$ 6,536,352	\$ 6,296,991	6,045,222	\$ 6,045,222
	TOTAL AVAILABLE FUNDS	\$ 38,636,347	\$ 37,331,307	\$ 39,904,173	\$ 39,726,896	\$ 39,476,196	\$ 39,476,196
	Less: Total Operating Expenditures & Transfers	31,686,361	32,623,864	33,344,328	32,984,768	33,202,561	33,197,560
	Less: One Time Capital Purchases	413,634	293,356	514,623	615,856	615,856	615,856
	Less: Available for Raises & Benefits (2.0%)				-		
	Less: Available for P & C and Worker's Comp (22%) Increase				133,905		
	Less: Available for Medical Ins (15% for 1/2 year = 7.5%) Increase				-		
	Total Expenditures	32,099,995	32,917,220	33,858,951	33,734,529	33,818,417	33,813,416
	Reserved Fund Balance	2,328,662	1,890,000	2,100,000	2,141,995	2,041,995	2,041,995
	Unreserved Fund Balance	4,207,690	2,524,087	3,945,222	3,850,372	3,615,784	3,620,786
	FUND BALANCE, END OF YEAR	\$ 6,536,352	\$ 4,414,087	\$ 6,045,222	\$ 5,992,367	\$ 5,657,779	\$ 5,662,781
	UNRESERVED FUND BALANCE	13.1%	7.7%	11.7%	11.4%	10.7%	10.7%
	Required Reserve					10.0%	10.0%
	TOTAL FUND BALANCE	20.4%	13.4%	17.9%	17.8%	16.7%	16.7%

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# COUNTY COMMISSION

Bradley County’s form of government is one with a popularly elected Board of County Commissioners, which is the legislative branch of the county. Bradley County’s legislative body is composed of 14 members with two members being elected from each of the county’s seven districts. The county legislative body assembled in session is authorized to act for the county, including election of officials or confirmation of appointees, fixing salaries, and appropriating money and any other business coming before the body. All funds to be used in the operation of the county must be appropriated for that use by the county legislative body, which can appropriate money only for expenditures sanctioned by state law. It is the duty of the county legislative body to adopt a budget and to appropriate funds for the ensuing fiscal year for all county departments and agencies.

## Goals & Objectives:

- To protect, preserve and enhance the County’s resources.
- To create sustainable economic development strategies that enhances economic opportunities throughout the County.
- To promote cooperation among all levels of government to work toward the most efficient, planned and cost-effective delivery of government services.
- To adopt a property tax rate which will properly balance the needs of the County with the ability to pay;
- To adopt a balanced budget which will support quality services and promote the safety and health of Bradley County citizens within the ability of the County to pay and within the means provided by the tax rate;
- Work within the guidelines of the constitutions and laws of the United States and the State of Tennessee.

## Performance Measurements:

	<u>Actual FY 10-11</u>	<u>Actual FY 11-12</u>	<u>Actual FY 12-13</u>	<u>Estimated FY 13-14</u>	<u>Projected FY14-15</u>
Set property tax rates	1	1	1	1	1
Adopted a balanced budget	1	1	1	1	1
<b>Total Employees</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>

BRADLEY COUNTY, TENNESSEE  
STATEMENT OF PROPOSED EXPENDITURES

For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	Budget
								2014-2015
51100	COUNTY COMMISSION							
103	Assistant	\$ 9,292	\$ 32,480	\$ 32,480	\$ 32,480	\$ 33,130	\$ 33,130	\$ 33,130
169	Part-Time Personnel	24,221	0	0	0	0	0	0
191	Board And Committee Members Fee	137,148	139,047	139,047	139,046	141,827	141,827	141,827
201	Social Security	13,237	13,122	13,122	13,122	13,384	13,384	13,384
204	State Retirement	11,526	23,774	22,985	23,774	23,829	23,829	23,829
206	Life Insurance	285	308	308	308	308	308	308
207	Medical Insurance	50,284	50,760	50,760	50,760	46,143	46,143	46,143
305	Audit Services	29,689	36,700	37,489	36,700	36,700	37,489	37,489
307	Communications	245	365	365	300	300	300	300
320	Dues & Membership-TCCA	1,950	1,950	1,950	1,950	1,950	1,950	1,950
332	Legal Notices	56	100	100	100	100	100	100
336	Main & Repairs - Equipment	236	0	0	0	0	0	0
337	Main & Repairs - Office Equipment	700	700	714	1,200	700	700	700
355	Travel	0	0	0	0	0	0	0
435	Office Supplies	221	400	400	400	800	800	800
599	Other Charges *	154,913	37,500	47,727	37,500	76,601	158,038 *	158,038
707	Building Improvements	0	0	0	0	0	0	0
790	Other Equipment	1,222	1,420	1,420	1,420	1,000	1,000	1,000
799	Other Capital Outlay	0	0	0	0	0	0	0
	Total County Commission	435,225	338,624	348,865	339,060	376,771	458,997	458,997

\* \$20,000 Insurance Deductibles, \$15,000 Mental Evals, \$2,500 Misc., \$39,101 Mixed Drinks Tax owed City and \$81,437 owed to Co Schools

# BOARD OF EQUILIZATION

The County Board of Equalization is the first level of administrative appeal for all complaints regarding the assessment, classification, and valuation of property for tax purposes. The County Board's duties include examining and equalizing the county assessments, assuring that all taxable properties are included on the assessment lists, eliminating exempt properties from taxation, hearing complaints of aggrieved taxpayers, decreasing over-assessed property, increasing under-assessed property, and correcting clerical mistakes.

## Performance Objectives:

- Schedule hearings for all taxpayers who which to appeal their assessments;
- Listen to each appellant's case and render what is considered to be a fair decision for all parties involved; and
- Notify each appellant by mail of the performance measures.

## Performance Measurements:

	<u>Actual FY 10-11</u>	<u>Actual FY 11-12</u>	<u>Actual FY 12-13</u>	<u>Estimated FY 13-14</u>	<u>Projected FY 14-15</u>
Appeals heard	31	25	25	22	22
Changes made	12	10	10	11	10

## Personnel Schedule:

The board of equalization is composed of five members who serve as needed

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 STATEMENT OF PROPOSED EXPENDITURES  
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COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	Budget
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
51210	BOARD OF EQUALIZATION							
191	Board And Committee Members Fee	\$ 913	\$ 2,500	\$ 2,419	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
201	Social Security	0	0	81	191	191	191	191
204	State Retirement	0	0	0	341	341	341	341
	Total Board Of Equalization	\$ 913	\$ 2,500	\$ 2,500	\$ 3,032	\$ 3,032	\$ 3,032	\$ 3,032

# BEER BOARD

The Beer Board is a committee appointed by the county's legislative body to administer the laws relating to the sale of beer in the county. This includes the discretion to grant, deny, suspend or revoke permits to sell beer, and to impose civil penalties, within the limit of the authority granted by the statutes.

## Performance Objectives:

- Control the sale of beer in Bradley County;
- Adhere to laws of the State of Tennessee; and
- Uphold resolutions passed by the Bradley County Commission.

## Performance Measurements:

	<u>Actual FY 10-11</u>	<u>Actual FY 11-12</u>	<u>Actual FY 12-13</u>	<u>Estimated FY 13-14</u>	<u>Projected FY14-15</u>
Number of meetings Held annually	4	4	4	4	4

## Personnel Schedule:

The Beer Board is composed of seven members who serve as needed.

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COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	0
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.		2012-2013	2013-2014	Totals	2014-2015	Proposal	Budget	Budget
				2013-2014		2014-2015	2014-2015	2014-2015
51220	BEER BOARD							
191	Board And Committee Members Fee	\$ 2,350	\$ 2,350	\$ 2,259	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350
201	Social Security	0	0	141	180	180	180	180
204	State Retirement	0	0	0	0	163	163	163
	Total Beer Board	\$ 2,350	\$ 2,350	\$ 2,400	\$ 2,530	\$ 2,693	\$ 2,693	\$ 2,693

# ARCHIVES

The Archives is the repository for inactive permanent records of the County that are no longer required by county offices for current operations. The Archives keeps and maintains the records (until the end of their retention terms set by the public records commission) and makes them available for public inspection.

## Goals & Objectives:

- To receive, process, and preserve the non-current, permanent records created by the Bradley County, Tennessee government from 1861 to present.
- To provide public access to all holdings, with the exception of juvenile records and those restricted by Tennessee Law.
- To provide local government source material to court officials, genealogists, the legal profession, historians, and the general public.

## Performance Objectives:

- Continue to index records;
- Re-box and organize records as necessary;
- Allocate records which can be relocated to Courthouse Annex archives;
- Routinely check disposition on non-permanent records and destroy when necessary.

## Performance Measurements:

	<u>Actual FY 10-11</u>	<u>Actual FY 11-12</u>	<u>Actual FY 12-13</u>	<u>Estimated FY 13-14</u>	<u>Projected FY 14-15</u>
Reallocated records to Annex Archives	0	0	0	0	0
Re-boxing and re-organizing	1	1	1	1	1

## Staff:

	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
<b>Full-time</b>	1	1	1	1	1
<b>Part-time</b>	1	1	1	1	1

BRADLEY COUNTY, TENNESSEE  
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COUNTY GENERAL FUND - 101			Amended		County	Finance	
Account		Actual	Budget And	Budget	Mayor's	Committee	Budget
No.		2012-2013	Estimated	Request	Budget	Proposed	Budget
		2012-2013	Totals	2014-2015	2014-2015	2014-2015	2014-2015
			2013-2014				
51240	ARCHIVES						
162	Clerical Personnel	\$ 20,645	\$ 22,087	\$ 22,087	\$ 22,506	\$ 22,506	\$ 22,506
169	Part Time Personnel	0	1,000	1,000	1,000	1,000	1,000
201	Social Security	1,529	1,766	1,766	1,798	1,798	1,798
204	State Retirement	2,991	3,061	3,061	3,065	3,065	3,065
206	Life Insurance	20	21	21	21	21	21
207	Medical Insurance	6,260	6,345	6,345	5,768	5,768	5,768
307	Communications	5	10	10	10	10	10
330	Operating Lease Payment	480	600	600	1,000	1,000	1,000
336	Maintenance & Repair - Equip.	0	200	200	300	300	300
435	Office Supplies	873	800	800	800	800	800
	Total Other Boards And Committees - Archives	\$ 32,803	\$ 35,890	\$ 35,890	\$ 36,390	\$ 36,268	\$ 36,268

# COUNTY MAYOR

The County Mayor is elected by the citizens of Bradley County to head the executive branch of Bradley County Government. As the Chief Fiscal Officer for the County, it is the County Mayor's responsibility to oversee the preparation and administration of official budgets and financial reports. In conjunction with division heads, it is the County Mayor's responsibility to manage the daily operations of the county general government.

It is the duty of the County Mayor to see that all applicable laws, policies, and resolutions are implemented. The County Mayor serves on a number of boards and commissions. The County Mayor is empowered to enter into contracts and has authority to negotiate and execute loans, notes or other forms of indebtedness on behalf of Bradley County. The Mayor's knowledge and oversight of the daily workings of county government allows him to provide recommendations to the County Commission. The County Mayor is responsible for keeping the County Commission advised on the financial condition and future needs of the County.

### Performance Objectives:

- Supervise and direct the administration of all County departments, boards and agencies under the general control of the County Mayor;
- Assist the departments and agencies of County government in providing services as efficiently as possible;
- Inform the citizens of Bradley County of available County services and assist them with those services where possible and appropriate.

### Performance Measurements:

	<u>Actual FY 10-11</u>	<u>Actual FY 11-12</u>	<u>Actual FY 12-13</u>	<u>Estimated FY 13-14</u>	<u>Projected FY 14-15</u>
Number of personnel under the County Mayor's direct supervision	17	17	17	17	17

<b>Elected Official: 1</b>
----------------------------

	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
<b>Fulltime Staff:</b>	3	3	3	3	3
<b>Part-Time Staff:</b>	0	0	0	0	0

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 STATEMENT OF PROPOSED EXPENDITURES  
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Account No.		Actual 2012-2013	Original Budget 2013-2014	Amended	Budget Request 2014-2015	County	Finance	Budget 2014-2015	Budget 2014-2015
				Budget And Estimated Totals 2013-2014		Mayor's Budget Proposal 2014-2015	Committee Proposed Budget 2014-2015		
COUNTY GENERAL FUND - 101									
51300	COUNTY MAYOR								
101	County Official/Administrative	\$ 90,322	\$ 91,649	\$ 91,649	\$ 91,649	\$ 94,636	\$ 94,636	\$ 94,636	\$ 94,636
103	Assistant's)	75,871	77,009	77,009	72,004	69,444	69,444	69,444	69,444
162	Clerical Personnel	22,159	22,491	22,491	22,491	22,941	22,941	22,941	22,941
201	Social Security	13,907	14,623	14,623	14,623	14,307	14,307	14,307	14,307
204	State Retirement	26,112	26,493	26,286	26,493	25,472	25,472	25,472	25,472
206	Life Insurance	82	82	82	82	82	82	82	82
207	Medical Insurance	25,243	25,380	25,380	25,380	23,071	23,071	23,071	23,071
302	Advertising	446	500	500	500	500	500	500	500
307	Communication	1,208	1,320	1,320	1,320	1,320	1,320	1,320	1,320
320	Dues and Memberships	1,750	1,750	1,950	1,950	1,950	1,950	1,950	1,950
355	Travel	2,421	1,800	1,800	2,000	2,000	2,000	2,000	2,000
356	Tuition	180	180	180	180	180	180	180	180
435	Office Supplies	2,839	3,000	3,007	3,000	3,000	3,000	3,000	3,000
437	Periodicals	0	100	100	100	100	100	100	100
511	Vehicle Insurance	750	773	773	773	773	1,025	1,025	1,025
599	Other Charges	20	100	100	100	100	100	100	100
709	Data Processing Equipment	0	0	0	1,912	1,912	1,912	1,912	1,912
Total County Mayor		\$ 263,310	\$ 267,250	\$ 267,250	\$ 264,557	\$ 261,789	\$ 262,040	\$ 262,040	\$ 262,040

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# PERSONNEL OFFICE

Bradley County's Personnel office helps to ensure the effective and efficient management of the county's workers. In helping to ensure the efficient management of those workers, the Personnel Office provides several basic services. These include: advising and assisting the County Mayor, elected officials, department heads and agencies on personnel policies and personnel practices; providing departments with a pool of qualified applicants for selection for employment; and providing payroll and benefit services to the county's employees and officials.

### Goals and Objectives:

- To provide development of an employee-oriented culture that emphasizes quality, continuous improvement, and high performance.
- To provide implementation of services and policies.
- To assist and advise on human resource issues including employee relations, compensation and benefits.

### Performance Measurements:

	<u>Actual FY 10-11</u>	<u>Actual FY 11-12</u>	<u>Actual FY 12-13</u>	<u>Estimated FY 13-14</u>	<u>Projected FY 14-15</u>
Annually:					
Maintains & updates Employee Handbook	1	1	1	1	1
Facilitates ongoing effective training programs for employees and management in employment laws and practices	1	1	1	1	1
Updates & maintains annually the benefits plan	1	1	1	1	1
Maintains all forms used & update forms as needed.	1	1	1	1	1
Benefit enrollments (Employees)	560	560	560	560	565

### Fulltime Staff:

<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
2	2	2	2	2

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COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.		2012-2013	2013-2014	Totals	2014-2015	2014-2015	2014-2015	2014-2015
51310	PERSONNEL OFFICE							
105	Supervisor/Director	\$ 38,143	\$ 38,715	\$ 38,715	\$ 38,715	\$ 0	\$ 0	\$ 0
119	Accountants/Bookkeepers	25,765	26,151	26,151	26,151	55,000	55,000	55,000
201	Social Security	4,769	4,962	4,962	4,962	4,208	4,208	4,208
204	State Retirement	8,859	8,990	8,990	8,990	7,491	7,491	7,491
206	Life Insurance	41	41	41	41	41	41	41
207	Medical Insurance	12,779	12,690	12,690	12,690	11,536	11,536	11,536
210	Unemployment Compensation	54,417	38,000	38,000	38,000	38,000	38,000	38,000
302	Advertising	650	1,000	1,000	1,000	750	750	750
320	Dues and Memberships	605	619	619	619	419	419	419
337	Maintenance and Repairs - Office Equipment	3,768	6,050	6,050	7,050	7,050	7,050	7,050
355	Travel	527	300	300	300	0	0	0
356	Tuition	90	700	700	700	0	0	0
435	Office Supplies	4,032	7,000	7,000	7,000	5,000	5,000	5,000
437	Periodicals	1,824	1,800	1,800	1,800	1,800	1,800	1,800
463	Drug Testing	9,485	7,500	7,500	7,500	7,500	7,500	7,500
503	Excess Risk Insurance (Official's Bonds)	3,819	0	0	0	0	0	0
513	Worker's Compensation Insurance	64,196	55,240	55,240	55,240	55,240	36,000	36,000
524	Staff Development / Incentives	2,180	700	700	1,500	1,000	1,000	1,000
719	Office Equipment	0	0	0	0	0	0	0
	Total Personnel Office	\$ 235,949	\$ 210,459	\$ 210,459	\$ 212,258	\$ 195,034	\$ 175,794	\$ 175,794

# COUNTY ATTORNEY

The County Attorney reports directly to the County Mayor. The County Attorney as provided in T.C.A. 5-6-112(1), will advise the County Mayor, County Commission, elected officials and department heads on legal issues involving the County, its officials and employees, providing written legal opinions, assisting in drafting policy statements and resolutions, drafting and/or reviewing legal documents including, but not limited to, ordinances, contracts, deeds, leases, licenses, insurance policies, etc. The County Attorney also assumes the roll of the Delinquent Tax Attorney as provided in T.C.A 67-5-2405

## Performance Objectives:

- To advise all boards and committees at the direction of the County Mayor.
- Attend all formal voting meetings of the County Commission and the Regional Planning Commission.
- Attend County Commission work sessions and any other county committee meeting deemed by the County Mayor as necessary.
- Interpret and enforce zoning and subdivision ordinances
- Advise and assist director of county human resources on interpretation and application of federal, administrative and state laws.
- Responsible to the County Trustee and cooperate with the Clerk and Master in the prosecution of the delinquent tax suit and sale.
- Appear on behalf of Bradley County in prosecuting the delinquent tax sale is properly completed; and supervises temporary assistant for delinquent tax sales.

## Performance Measurements:

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Projected FY 14-15
Attend Commission voting meetings	24	24	24	24	24
Tax Sale completed in Fiscal Year	1	1	1	1	1

	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
<b>Full-Time</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Part-Time</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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COUNTY GENERAL FUND - 101		Actual 2012-2013	Original Budget 2013-2014	Amended	Budget Request 2014-2015	County	Finance	Budget 2014-2015	Budget 2014-2015
				Budget And Estimated Totals 2013-2014		Mayor's Budget Proposal 2014-2015	Committee Proposed Budget 2014-2015		
Account No.									
51400	COUNTY ATTORNEY								
103	Assistant (Bankruptcy Position)	\$ 29,006	\$ 29,442	\$ 29,442	\$ 29,442	\$ 30,031	\$ 30,031	\$ 30,031	\$ 30,031
133	Paraprofessional	30,480	30,937	30,937	30,937	31,556	31,556	31,556	31,556
189	Other Salary & Wages	57,959	74,304	74,304	74,304	75,790	75,790	75,790	75,790
201	Social Security	8,946	10,303	10,303	10,303	10,509	10,509	10,509	10,509
204	State Retirement	16,181	18,667	18,667	18,667	18,711	18,711	18,711	18,711
206	Life Insurance	62	62	62	62	62	62	62	62
207	Medical Insurance	18,688	19,035	18,673	19,035	17,304	17,304	17,304	17,304
307	Communication	7	8	8	8	8	8	8	8
317	Data Processing Services (West Law & Title Searcher)	6,122	6,100	6,100	6,100	6,100	6,100	6,100	6,100
320	Dues (TN Bar Assoc., Co Atty Assoc & License)	150	150	150	200	200	200	200	200
331	Legal Fees (Litigation Retainage)	16,482	5,000	5,362	6,000	6,000	6,000	6,000	6,000
337	Maintenance & Repair Services	244	250	250	0	0	0	0	0
435	Office Supplies	1,029	1,045	1,045	1,295	1,295	1,295	1,295	1,295
599	Other Charges	1,330	0	0	0	0	0	0	0
173 1709	Capital Expenditure	0	0	0	1,000	1,000	1,000	1,000	1,000
	Total County Attorney	\$ 186,686	\$ 195,302	\$ 195,302	\$ 197,353	\$ 198,565	\$ 198,565	\$ 198,565	\$ 198,565

# ELECTION COMMISSION

The Election Commission is the basic unit which regulates elections at the county level. The five commissioners for each county are appointed by the state election commission; three must be members of the majority party in the state, appointed by members of the State Election Commission from that party, while the other two will be of the minority party, similarly appointed by the minority members of the state election commission. Their duties include publishing in a newspaper of general circulation in the county a notice of all elections; and providing a semi-annual voter registration report to the State Coordinator of Elections. Tennessee statutes require election commissions to employ an administrator of election, who is the chief administrative officer of the commission and who is responsible for daily operations of the office.

## Goals and Objectives:

- To maintain voter registration and all voter records for Bradley County.
- To oversee all elections in county and city.
- To regulate the conduct of all elections by the people so that the freedom and purity of the ballots are secured.

## Performance Measurements:

	<u>Actual FY 10-11</u>	<u>Actual FY 11-12</u>	<u>Actual FY 12-13</u>	<u>Estimated FY 13-14</u>	<u>Projected FY 14-15</u>
Number of elections	2	3	2	3	2
Number of registered voters	64,000	68,000	70,000	80,000	93,000
Number of votes cast	42,000	40,000	40,000	40,000	36,000

	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
<b>Fulltime Staff:</b>	2	3	4	4	3
<b>Part-Time Staff:</b>	4	3	4	4	5

Full time employee moved to part time for 2014/2015 fiscal year.

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COUNTY GENERAL FUND - 101		Actual 2012-2013	Original Budget 2013-2014	Amended	Budget Request 2014-2015	County	Finance	Budget 2014-2015	Budget 2014-2015
				Budget And Estimated Totals 2013-2014		Mayor's Budget Proposal 2014-2015	Committee Proposed Budget 2014-2015		
Account No.									
51500	ELECTION COMMISSION								
101	County Official/Administrative	\$ 67,089	\$ 69,077	\$ 69,077	\$ 69,077	\$ 71,405	\$ 71,405	\$ 71,405	
106	Deputy(ies)	54,676	55,497	55,497	55,497	56,607	56,607	56,607	56,607
169	Part Time Personnel	6,812	13,600	13,600	13,600	13,600	13,600	13,600	13,600
187	Overtime	262	0	0	0	0	0	0	0
191	Board and Committee Member Fees	200	200	200	200	200	200	200	200
192	Election Commission	11,111	10,500	10,500	12,000	11,000	11,000	11,000	11,000
193	Election Workers	73,630	36,362	36,362	77,008	77,008	77,008	77,008	77,008
201	Social Security	10,569	14,171	13,670	17,395	15,516	15,516	15,516	15,516
204	State Retirement	16,877	17,266	17,266	17,266	17,435	17,435	17,435	17,435
205	Retiree Medical Insurance	0	0	0	0	1,442	1,442	1,442	1,442
206	Life Insurance	63	63	63	63	62	62	62	62
207	Medical Insurance	19,193	19,035	19,035	19,035	17,304	17,304	17,304	17,304
301	Accounting Services	7,985	3,500	4,000	8,000	8,000	8,000	8,000	8,000
302	Advertising	8,100	4,000	4,000	8,500	8,100	8,100	8,100	8,100
307	Communication	1,555	1,070	1,070	2,000	1,500	1,500	1,500	1,500
336	Maintenance And Repair Services	11,552	12,357	12,357	12,357	13,643	13,643	13,643	13,643
348	Postal Charges	0	3,000	3,000	0	0	0	0	0
349	Printing, Stationery And Forms	3,978	4,000	4,000	4,200	4,000	4,000	4,000	4,000
355	Travel	8,399	8,000	8,000	8,500	8,000	8,000	8,000	8,000
435	Office Supplies	3,335	3,600	3,600	4,000	3,600	3,600	3,600	3,600
599	Other Charges	5,491	10,000	10,601	6,500	5,500	5,500	5,500	5,500
709	Data Processing Equipment	0	5,000	5,000	0	0	0	0	0
790	Other Equipment	0	0	145,226	0	0	0	0	0
	Total Election Commission	\$ 310,877	\$ 290,297	\$ 436,123	\$ 335,198	\$ 333,921	\$ 333,921	\$ 333,921	\$ 333,921

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# REGISTER OF DEEDS

The Register of Deeds is a constitutional officer and is elected by the voters for a term of four years. The primary function of the Register is to make and preserve a record of instruments required or allowed by law to be filed or recorded, including but not limited to deeds, powers of attorney, deeds of trust, mortgages, liens, contracts, plats, leases, judgments, wills, court orders, military discharges, records under the Uniform Commercial Code, and other types of documents. The records provide public notice of property ownership, liens, contracts, and other transactions that affect the public interest. The Register's office is in the county seat, and the records and papers must remain in the office at all times.

### Performance Objectives:

- To provide accurate official records of documents of property history and title for the public and professional use;
- Collect County revenue through recording and fee charges;
- Collect State revenue through state tax;
- Maintain precise records while maintaining a professional and customer friendly office.

### Performance Measurements:

	<u>Actual</u> FY 10-11	<u>Actual</u> FY 11-12	<u>Actual</u> FY 12-13	<u>Estimated</u> FY 13-14	<u>Projected</u> FY 14-15
County Excess Fees Collected	\$ 63,522	\$ 65,000	\$ 148,067	\$120,000	\$ 120,000
Documents Recorded	15,500	15,500	15,500	15,500	15,500

<b>Elected Official: 1</b>				
<b>Fulltime Staff:</b>				
<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
8	8	7	7	7

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COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.		2012-2013	2013-2014	Totals	2014-2015	Proposal	Budget	Budget
		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2014-2015	2014-2015
51600	REGISTER OF DEEDS							
205	Retiree Insurance	\$ 0	\$ 1,586	\$ 1,586	\$ 1,586	\$ 1,442	\$ 1,442 *	\$ 1,442
206	Life Insurance	143	164	164	164	164	164	164
207	Medical Insurance	44,978	50,760	50,760	50,760	46,143	46,143	46,143
307	Communication	404	569	569	569	569	569	569
317	Data Processing Services	25,585	0	45,229	0	0	0	0
336	Maintenance & Repair Equipment	4,915	5,000	5,000	5,000	5,000	5,000	5,000
355	Travel	562	1,600	1,600	1,600	1,600	1,600	1,600
435	Office Supplies	11,565	10,000	10,000	10,000	10,000	10,000	10,000
719	Office Equipment	2,808	3,000	3,000	3,000	3,000	3,000	3,000
	Total Register Of Deeds	\$ 90,960	\$ 72,679	\$ 117,908	\$ 72,679	\$ 67,918	\$ 67,918	\$ 67,918

# G.I.S. DEPARTMENT

A Geographic Information System (GIS) is a computer-based tool that combines the visual appeal of conventional maps with database operations and statistical analysis. It is used for mapping and analyzing things that exist and happen on the surface of the earth by classifying the information into “layers”, making it easy for users to distinguish each element separately. The speed and accuracy of a GIS provide an invaluable service to Bradley County by explaining events, predicting outcomes and planning future strategies. For example, Emergency 911 uses phone numbers along with addresses to locate where emergency calls originate. Fire departments use hydrant, street, along with address data to locate fires and water supplies so that fires can be extinguished quickly. Police may use crime data to plot trends of past crimes to forecasts where future crimes may occur. Other major issues facing local government today include economic development, tourism, transportation issues, increasing population, and improvement of provided services. Local issues, such as where emergency services should be located, why traffic jams occur, are also all affected by geography. Mapping where new development will be located can give new insight into its affects on transportation networks, the local environment, and local service providers like schools.

## Goals and Objectives:

- To plan, organize, administer and direct the activities of the Geographic Information System department.
- To plan and organize the priority of applications according to importance.
- To administer and direct all activities between the GIS department, actual GIS users and other government agencies

## Performance Measurements:

	<u>Actual FY 10-11</u>	<u>Actual FY 11-12</u>	<u>Actual FY 12-13</u>	<u>Estimated FY 13-14</u>	<u>Projected FY 14-15</u>
Map Sales	\$2,128	\$2,500	\$2,542	\$2,500	\$2,500

## Fulltime Staff:

<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>
2	2	2	2	2

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual 2012-2013	Original	Amended	Budget	County	Finance	Budget 2014-2015
			Budget 2013-2014	Budget And Estimated Totals 2013-2014	Request 2014-2015	Mayor's Budget Proposal 2014-2015	Committee Proposed Budget 2014-2015	
Account No.								
51720	PLANNING / BUILDING INSPECTIONS							
103	Assistants	\$ 105,755	\$ 106,281	\$ 106,281	\$ 106,281	\$ 108,544	\$ 108,544	\$ 108,544
162	Clerical Personnel	26,787	27,189	27,189	27,189	27,733	27,733	27,733
201	Social Security	10,148	10,210	10,210	10,210	10,425	10,425	10,425
204	State Retirement	16,803	18,499	18,499	18,499	18,561	18,561	18,561
206	Life Insurance	77	82	82	82	82	82	82
207	Medical Insurance	23,149	25,380	25,380	25,380	23,071	23,071	23,071
307	Communications	1,093	1,250	1,250	1,250	1,250	1,250	1,250
320	Dues and Memberships	900	900	900	900	900	900	900
330	Operating Lease Payment	2,275	2,150	2,150	2,150	2,150	2,150	2,150
332	Legal Notices	3,486	3,500	3,500	3,500	3,500	3,500	3,500
337	Maintenance & Repairs - Office Equipment	1,900	1,900	1,900	1,900	1,900	1,900	1,900
338	Maintenance & Repairs - Vehicles	1,000	1,000	1,000	1,000	1,000	1,000	1,000
355	Travel	1,000	1,000	1,000	1,000	1,000	1,000	1,000
356	Tuition	1,849	1,850	1,850	1,850	1,850	1,850	1,850
179 425	Gasoline	1,960	2,200	2,200	2,200	2,200	2,200	2,200
435	Office Supplies	3,500	3,500	3,500	3,500	3,500	3,500	3,500
511	Vehicle & Equipment Insurance	1,652	1,702	1,702	1,702	1,702	2,215	2,215
513	Worker's Comp	0	0	0	0	0	4,500	4,500
Total Planning/Building Inspection		\$ 203,334	\$ 208,593	\$ 208,593	\$ 208,593	\$ 209,368	\$ 214,381	\$ 214,381

# PLANNING/BUILDING

**PLANNING** – The Planning Department is responsible for long and short range planning for the County. This department plays an active role in the administration of the zoning ordinance, and subdivision ordinance. The department advises the Planning Commission and various appeals boards on zoning, subdivision and building code matters. All rezoning requests are reviewed by the department and a recommendation given to both the Planning Commission and the County Commission. The County Commission is the ultimate decision making authority on all rezoning requests.

**BUILDING INSPECTION** - The administration and enforcement of Bradley County’s adopted building, housing, plumbing, life safety, fire codes and zoning regulations. For new construction, alterations, and additions, this department issues the necessary permits, examines plans when required and checks for compliance with building codes and zoning regulations. This department also inspects properties for code and zoning compliance routinely and on a complaint basis.

**Goals and Objectives:**

- To provide for the continued growth of the County to enrich community life in accordance with any official plans adopted by the county.
- Maintain and enhance the identity and character of Bradley County and maintain good communications with citizens.
- Strive for a balance between residential and commercial development and for a balanced residential mix.
- Encourage economic development, including the creation of new job opportunities and a diversified local economy.
- To protect and conserve the value of land throughout the county and the value of buildings and improvements upon the land, and to minimize the conflicts among the uses of land and building.
- To establish reasonable standards of design and procedures for subdivisions in order to further the orderly layout and use of land, and to ensure proper legal descriptions and the monument subdivide land.
- To ensure that all building permits applications are reviewed and acted on in a timely manner.
- Develop and maintain files of all actions of the department.
- General enforcement of Tennessee Code Annotated Section 5-1-115.

**Performance Measurements:**

	<u>Actual</u> <u>FY 10-11</u>	<u>Actual</u> <u>FY 11-12</u>	<u>Actual</u> <u>FY 12-13</u>	<u>Estimated</u> <u>FY 13-14</u>	<u>Projected</u> <u>FY 14-15</u>
1. Land Use Plan	Revision Ongoing	Revision Ongoing	Revision Ongoing	Revision Ongoing	Revision Ongoing
2. Zoning Regulations	(-----Maintenance as needed-----)				
3. Subdivision Regulations	(-----Maintenance as needed-----)				
4. Planning Analysis & Reco.	(-----Maintenance Monthly-----)				
5. Planning Commission Support	(-----Maintenance Monthly-----)				
6. Assistance to Public	(-----Daily-----)				
7. Issuance of Permits	(-----Daily-----)				

	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
<b>Full-Time</b>	4	4	4	4	4

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101

Account No.	Actual 2012-2013	Original	Amended	Budget	County	Finance	Budget	
		Budget	Budget And	Request	Mayor's	Committee		
		2013-2014	Estimated	2014-2015	Budget	Proposed	2014-2015	
			Totals		Proposal	Budget		
			2013-2014	2014-2015	2014-2015	2014-2015	2014-2015	
51760								
103	Assistant/Technician	\$ 37,805	\$ 39,919	\$ 39,919	\$ 39,919	\$ 40,613	\$ 40,613	\$ 40,613
105	Supervisor/Director	60,068	60,969	60,969	60,969	62,188	62,188	62,188
201	Social Security	7,462	7,718	7,718	7,718	7,864	7,864	7,864
204	State Retirement	13,567	13,983	13,983	13,741	14,002	14,002	14,002
205	Retiree Insurance	0	3,173	3,173	3,173	2,884	2,884	2,884
206	Life Insurance	41	42	42	42	41	41	41
207	Medical Insurance	12,779	12,690	12,690	11,060	11,536	11,536	11,536
307	Communication	889	1,100	1,100	1,000	1,000	1,000	1,000
309	Contracts with Government Agencies	12,766	18,300	18,300	18,300	18,300	18,300	18,300
317	Data Processing Maintenance	43,769	45,000	45,000	45,000	41,000	41,000	41,000
320	Dues & Memberships	430	430	430	250	250	250	250
336	Maintenance & Repair Equipment	2,637	3,000	3,000	3,000	2,500	2,500	2,500
355	Travel	1,311	1,000	1,000	1,000	800	800	800
356	Tuition & Training	2,153	2,000	2,000	2,000	2,000	2,000	2,000
399	Other Contracted Services	9,660	5,000	5,000	5,000	4,000	4,000	4,000
425	Gasoline	116	300	300	300	200	200	200
499	Other Supplies & Materials	709	500	500	500	400	400	400
511	Vehicle Insurance	775	798	798	778	778	1,025	1,025
709	Data Processing Equipment	8,194	1,000	1,000	10,000	10,000	10,000	10,000
718	Motor Vehicle	0	0	0	0	0	0	0
	Total GIS	\$ 215,131	\$ 216,922	\$ 216,922	\$ 223,750	\$ 220,356	\$ 220,603	\$ 220,603

# COUNTY BUILDINGS

The primary responsibility for this department is to provide skilled, efficient maintenance, repair, and renovation services for county owned buildings and facilities. The department maintains electrical, plumbing, heating, ventilating, and air conditioning equipment; and provides remodeling/renovation services as needed.

## Goals and Objectives:

- To enhance the quality of the buildings in the County.
- To reduce building maintenance costs that otherwise would be contracted.

## Performance Measurements:

	<u>Actual FY 10-11</u>	<u>Actual FY 11-12</u>	<u>Actual FY 12-13</u>	<u>Estimated FY 13-14</u>	<u>Projected FY 14-15</u>
Square footage served:					
County Courthouse	52,920	52,920	52,920	52,920	52,920
Annex	28,342	28,342	28,342	28,342	28,342
Juvenile	33,941	33,941	33,941	33,941	33,941
Ambulance	10,754	10,754	10,754	10,754	10,754
Agricultural Extension	10,676	10,676	10,676	10,676	10,676
Show Barn	17,388	17,388	17,388	17,388	17,388
Cannery	1,950	1,950	1,950	1,950	1,950

## Fulltime Staff:

<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
2	2	2	2	2

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
51800	COUNTY BUILDINGS							
166	Maintenance Personnel	\$ 41,639	\$ 68,814	\$ 68,814	\$ 68,814	\$ 69,610	\$ 69,610	\$ 69,610
201	Social Security	3,185	5,264	5,264	5,264	5,325	5,325	5,325
204	State Retirement	6,008	9,023	9,023	9,023	9,481	9,481	9,481
206	Life Insurance	20	41	41	41	41	41	41
207	Medical Insurance	12,520	12,690	12,690	12,690	11,536	11,536	11,536
307	Communication	30,196	24,000	24,000	24,000	24,000	24,000	24,000
337	Maint. - Office Equipment	328	300	300	300	0	0	0
348	Postal Charges	119,162	116,000	116,000	116,000	116,000	116,000	116,000
355	Travel	500	500	500	500	500	500	500
399	Other Contracted Services	33,964	30,000	30,000	30,000	30,000	30,000	30,000
410	Custodial Supplies	18,012	13,500	13,500	13,500	13,500	13,500	13,500
413	Medical Supplies	1,447	1,300	1,300	1,300	1,300	1,300	1,300
452	Utilities	115,000	115,000	115,000	115,000	115,000	115,000	115,000
499	Other Supplies & Materials (Bldg. Maint.)	18,459	18,000	18,000	18,000	18,000	18,000	18,000
515	Insurance Claims	6,599	0	0	0	0	0	0
599	Other Charges	125	250	250	250	250	250	250
707	Building Improvements (Courthouse, Ag., Annex)	10,673	8,800	8,800	36,639	30,639	30,639	30,639
712	Heating./Air Equipment	0	0	0	0	0	0	0
	Total County Buildings	\$ 417,837	\$ 423,482	\$ 423,482	\$ 451,321	\$ 445,182	\$ 445,182	\$ 445,182

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# BRADLEY COUNTY

# TENNESSEE VOCATIONAL CENTER

This budget covers the maintenance expenditures on the Tennessee Rehabilitation Center Building on Overlook Drive owned by Bradley County.



BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
51810	OTHER FACILITIES - VOC TRN BLDG							
335	Main & Repair Services - Building	4,000	4,000	4,000	4,000	4,000	4,000	4,000
	Total Voc Training Building	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
	TOTAL GENERAL ADMINISTRATION	\$ 2,399,375	\$ 2,268,348	\$ 2,469,694	\$ 2,350,721	\$ 2,354,897	\$ 2,423,394	\$ 2,423,394

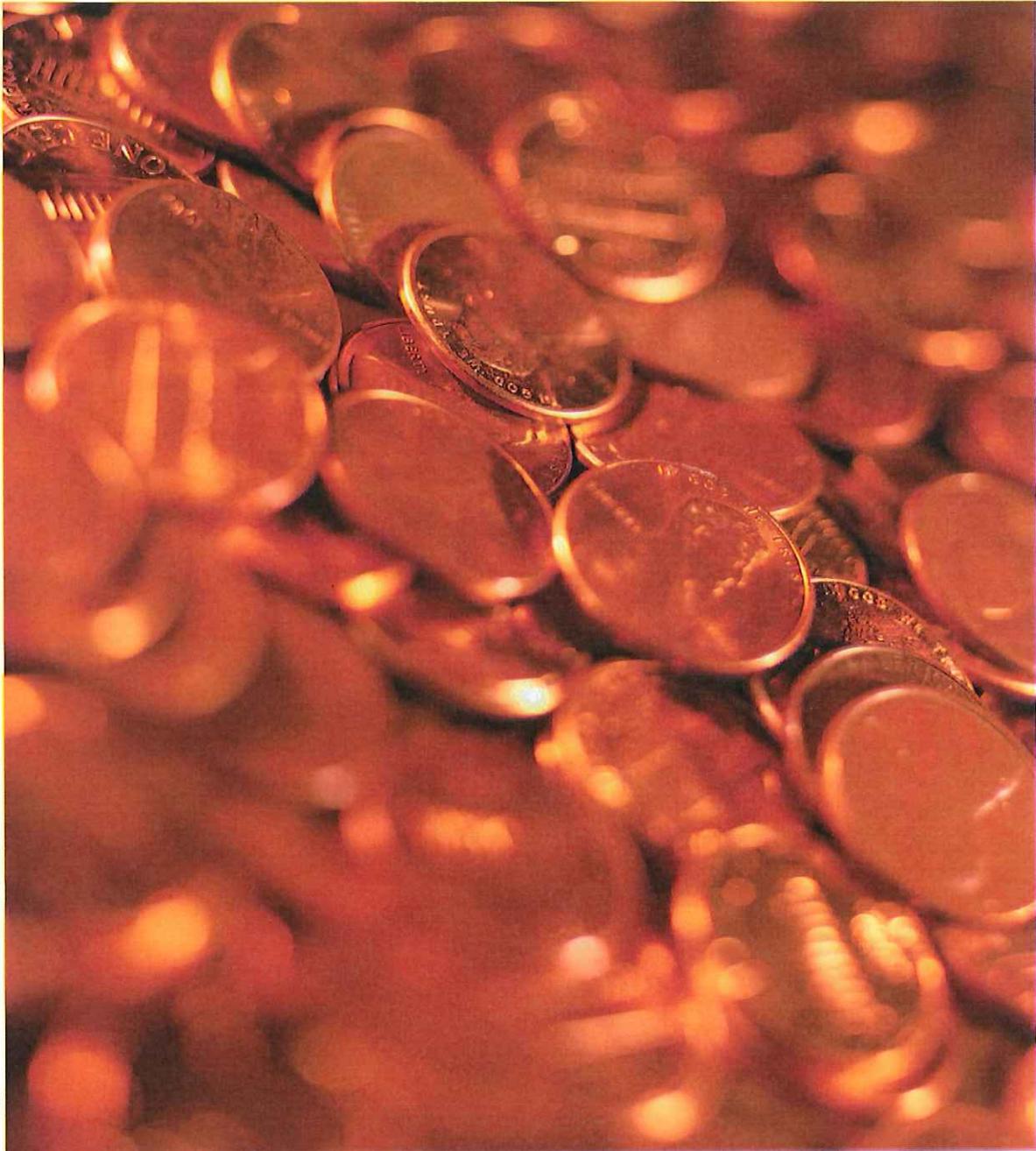


**Courthouse Annex**

Photo Courtesy of Amy Moore

# BRADLEY COUNTY

# FINANCE



# ACCOUNTING & BUDGETING

The mission of the Department of Accounts and Budgets is to provide budgeting, accounting, transaction, and quality financial expertise and information to elected officials, staff, other stakeholders, and citizens of Bradley County in compliance with legal requirements and policies so that they can consistently and responsively meet their financial management needs. This department covers all areas of the County with the exception of Bradley County Schools and Bradley County Road Department. Includes preparation and monitoring of annual departmental and divisional budgets; processing of claims for payments and recording of expenditures; preparation of all reports and/or fiscal documents as required by the County, State or Federal Governments. The fiscal year used by the County for budgeting and accounting begins July 1 and ends the following June 30. The County's books are audited annually by the State of Tennessee Comptroller's Office, Division of County Audit.

## Goals and Objectives:

- Ensure that financial, accounting and budgetary information is timely, consistent, fully integrated, easily accessible, and accurate;
- Ensure that comprehensive and consistent accounting policies and procedures are developed, documented, and maintained;
- Provide full budgetary control and reporting capabilities;
- Maintain a current knowledge of Governmental Accounting Standards Board (GASB) direction regarding proper government accounting practices; and
- Provide full financial accounting and reporting capabilities consistent with Generally Accepted Accounting Principals (GAAP).

## Performance Measurements:

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Projected FY14-15
<b>Activity:</b>					
Annual Operating Budget adopted by first voting meeting of next year.	1	1	1	1	1
Comprehensive Annual Financial Report distributed by December 31.	1	1	1	1	1
Number of payable invoices processed	24,000	28,000	32,000	33,800	40,000
Year-End closed by September 15	1	1	1	1	1

### Fulltime Staff:

<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/20123</u>	<u>2013/2014</u>	<u>2014/2015</u>
3	3	3	3	3

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
Account				Totals		Proposal	Budget	Budget
No.		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2014-2015	2014-2015
52100	ACCOUNTING AND BUDGETING							
105	Supervisor/Director	\$ 57,939	\$ 58,808	\$ 58,808	\$ 75,772	\$ 71,145	\$ 71,145	\$ 71,145
162	Clerical Personnel	60,274	61,178	61,178	61,178	62,380	62,380	62,380
201	Social Security	9,635	9,944	9,944	11,242	10,980	10,980	10,980
204	State Retirement	17,772	18,016	18,016	15,848	18,186	18,186	18,186
206	Life Insurance	61	62	62	64	62	62	62
207	Medical Insurance	19,169	19,035	19,035	19,035	17,304	17,304	17,304
301	Accounting Services	10,000	10,000	10,000	10,000	10,000	10,000	10,000
320	Dues	2,145	2,285	2,285	2,285	2,485	2,485	2,485
337	Maintenance & Repair - Equipment	5,230	6,088	6,088	7,800	7,800	7,800	7,800
355	Travel	0	0	0	0	300	300	300
356	Tuition & Training	0	0	0	0	500	500	500
435	Office Supplies	3,352	2,678	2,678	2,678	4,178	4,178	4,178
499	Other Supplies & Materials (Purchasing)	2,829	2,148	2,148	2,148	2,148	2,148	2,148
	Total Accounting And Budgeting	\$ 188,406	\$ 190,242	\$ 190,242	\$ 208,050	\$ 207,467	\$ 207,467	\$ 207,467

# PROPERTY ASSESSOR'S OFFICE REAPPRAISAL PROGRAM

The Assessor of Property is a constitutional officer and is elected by the voters for a term of four years. The function of the Assessor of Property is to appraise each parcel of taxable real estate within the county at its market value or a percentage of market value stipulated by statute. The Assessor of Property's function is not to tax, but to appraise the real estate to establish the proper base for applying the appropriate assessment ratio. The method of estimating value for ad valorem tax includes neighborhood analysis; valuation of the land by use of comparable sales data; and valuation of the improvements by application of the most suitable approach to value, depending on the type of property. The Cost Approach is the most economical for mass appraisal. The Income Approach and Market Approach are also employed where budget allows and where they are applicable; their use improves the degree in equity of the assessment.

### Goals and Objectives:

- To use analytical and statistical appraisal methods to accomplish a fair and equitable valuation of taxable real and personal property;
- Provide a well maintained, property valuation data base upon which governmental entities can base tax levies;
- Correctly notify the property owner/taxpayer of their property valuation.

### Performance Measurements:

	<u>Actual FY 10-11</u>	<u>Actual FY 11-12</u>	<u>Actual FY 12-13</u>	<u>Estimated FY 13-14</u>	<u>Projected FY 14-15</u>
Properties are assessed in a timely and prudent manner	1	1	1	1	1

<b>Elected Official: 1</b>				
<b>Fulltime Staff:</b>				
<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
14	14	14	14	14

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
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COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
Account				Totals		Proposal	Budget	Budget
No.		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2014-2015	2014-2015
52300	PROPERTY ASSESSOR'S OFFICE							
101	101 County Official/Administrative	\$ 75,372	\$ 76,752	\$ 76,752	\$ 76,752	\$ 79,338	\$ 79,338	\$ 79,338
133	133 Paraprofessionals	247,203	260,122	260,122	271,411	276,807	276,807	276,807
162	162 Clerical Personnel	144,694	162,908	162,908	151,619	154,716	154,716	154,716
201	201 Social Security	35,260	38,233	38,233	38,233	39,081	39,081	39,081
204	204 State Retirement	64,850	69,270	69,270	68,070	69,579	69,579	69,579
205	205 Retiree Insurance	0	4,759	4,759	4,759	5,768 *	5,768	5,768
206	206 Life Insurance	258	308	308	273	267	267	267
207	207 Medical Insurance	80,948	82,485	82,485	71,890	74,982	74,982	74,982
307	307 Communication	272	225	225	225	225	225	225
320	320 Dues & Memberships	2,985	3,000	3,000	3,000	3,000	3,000	3,000
330	330 Operating Lease Payments	4,684	0	0	0	0	0	0
337	337 Maintenance & Repair - Office Equipment	668	1,800	1,800	1,500	1,500	1,500	1,500
338	338 Maintenance & Repair-Vehicles	1,241	2,500	2,500	2,500	2,500	2,500	2,500
355	355 Travel	2,656	2,000	2,000	2,000	2,000	2,000	2,000
101 356	101 356 Tuition & Training	1,000	1,000	1,000	1,000	1,000	1,000	1,000
399	399 Other Contracted Services	53,800	50,500	50,500	50,500	50,500	50,500	50,500
425	425 Gasoline	3,743	3,750	3,750	3,750	3,750	3,750	3,750
435	435 Office Supplies	6,560	7,000	7,000	6,000	6,000	6,000	6,000
511	511 Vehicle & Equipment Insurance	3,305	3,404	3,404	3,404	3,404	4,382	4,382
513	513 Worker's Comp Insurance	340	388	388	388	388	1,028	1,028
610	610 Equipment Lease	0	4,500	4,500	4,500	4,500	4,500	4,500
718	718 Motor Vehicles	0	5,000	5,000	0	0	0	0
719	719 Office Equipment	0	9,200	9,200	5,000	5,000	5,000	5,000
	Total Property Assessor's Office	\$ 729,839	\$ 789,103	\$ 789,103	\$ 766,774	\$ 784,304	\$ 785,922	\$ 785,922

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
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COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.		2012-2013	2013-2014	Totals	2014-2015	Proposal	2014-2015	2014-2015
52310	REAPPRAISAL PROGRAM							
309	Contracts with Government Agencies	\$ 0	\$ 0	\$ 0	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
317	Data Processing Services (State)	69,667	50,000	50,000	50,000	50,000	50,000	50,000
348	Postal Charges	21,267	5,000	5,000	5,000	4,000	4,000	4,000
399	Other Contracted Services	20,000	15,000	15,000	15,000	10,000	10,000	10,000
435	Office Supplies	125	3,000	3,000	1,500	1,000	1,000	1,000
	Total Reappraisal Program	\$ 111,059	\$ 73,000	\$ 73,000	\$ 121,500	\$ 115,000	\$ 115,000	\$ 115,000

# NOTES

# COUNTY TRUSTEE

The Trustee is a constitutional officer and is elected by the voters for a term of four years. The Trustee is the treasurer for the County and serves three primary functions: (1) collect all county property taxes; (2) keep a fair and regular account of all money received; and (3) invest temporary idle funds. The following are major funding sources handled by the Trustee: real property taxes, personal property taxes, state assessed taxes, hotel-motel taxes, grants, state and federal government funding. The trustee provides services to County General Government, the County Road Department, and the Board of Education.

## Goals and Objectives:

- Collect the funds that support the budget approved by the County Commission;
- Provide the taxpayers convenient methods and location for payment of taxes;
- Provide local financial institutions the opportunity to bid on investment which in turn will maximize our returns;
- Earn the maximum amount of return on all investments for the County.

## Performance Measurements:

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Projected FY 14-15
Percentage of current property taxes Paid by February 28	90.2%	91.0%	90.0%	90.0%	90.0%
Percentage of prior year property taxes Paid by April 1	59.0%	59.0%	59.0%	59.0%	59.0%
Amount of delinquent taxes sent to Clerk & Master	\$ 1,167,834	\$ 1,170,000	\$ 1,170,000	\$ 1,050,000	\$ 1,050,000
Commissions earned	\$ 1,129,540	\$ 1,130,000	\$ 727,062	\$ 825,000	\$ 825,000
Interest earned on investments	\$ 848,398	\$ 637,497	\$ 542,090	\$ 309,661	\$ 356,100
Interest earned as % of Fed Fund Rate	1144.0%	896.0%	800.0%	110.0%	100.0%

<b>Elected Official: 1</b>				
<b>Fulltime Staff:</b>				
<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
8	7	7	7	7

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	Budget
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
52400	COUNTY TRUSTEE'S OFFICE							
206	Life Insurance	\$ 163	\$ 164	\$ 164	\$ 168	\$ 164	\$ 164	\$ 164
207	Medical Insurance	51,118	50,760	50,760	44,240	40,375	40,375	40,375
307	Communications	23	50	50	50	30	30	30
320	Dues & Memberships	694	694	694	706	706	706	706
355	Travel	3,000	3,000	2,850	3,000	3,000	3,000	3,000
356	Tuition	615	915	750	915	800	800	800
399	Other Contracted Services	23,640	24,100	24,100	25,200	25,200	25,200	25,200
435	Office Supplies	4,803	4,040	4,355	4,040	4,040	4,040	4,040
709	Data Processing	0	0	0	16,000	16,000	16,000	16,000
	Total County Trustee's Office	\$ 84,056	\$ 83,723	\$ 83,723	\$ 94,319	\$ 90,315	\$ 90,315	\$ 90,315

# COUNTY CLERK

The County Clerk is a constitutional officer and is elected by the voters for a term of four years. Duties performed generally include: (1) keeping the official records of the county legislative body; (2) collecting certain local and state taxes (such as local hotel/motel taxes, beer taxes, business taxes, and vehicle registration fees); (3) issuing motor vehicle titles and registrations; (4) issuing marriage licenses; (5) issuing business licenses; (6) processing applications for beer permits; (7) processing applications for notary public; (8) issuing pawnbroker and title pledge lender licenses; and (9) manufactured home installation decals.

## Goals and Objectives:

- Provide friendly and competent service to the public;
- Provide a convenient location and hours of operation to make services more available and accessible for the public;
- Improve collection of business tax and hotel-motel tax.

## Performance Measurements:

	<u>Actual FY 10-11</u>	<u>Actual FY 11-12</u>	<u>Actual FY 12-13</u>	<u>Estimated FY 13-14</u>	<u>Projected FY 14-15</u>
New Business licenses issued	668	642	674	690	714
Marriage licenses issued	803	820	853	860	870
Vehicle registration renewals issued	71,762	71,860	72,724	73,014	73,159
Applications for title processed	31,174	31,250	30,964	31,396	31,598

<b>Elected Official: 1</b>				
<b>Fulltime Staff:</b>				
<u>2010/2011</u> 20	<u>2011/2012</u> 20	<u>2011/2013</u> 20	<u>2013/2014</u> 20	<u>2014/2015</u> 20

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.		2012-2013	2013-2014	Totals	2014-2015	Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
52500	COUNTY CLERK'S OFFICE							
205	Retiree Insurance	\$ 0	\$ 1,586	\$ 1,586	\$ 1,586	\$ 1,442	\$ 1,442	\$ 1,442
206	Life Insurance	408	451	451	462	451	451	451
207	Medical Insurance	127,822	133,245	133,245	121,660	115,357	115,357	115,357
307	Communications	1,529	1,400	1,400	2,000	2,000	2,000	2,000
320	Dues & Memberships	1,016	1,400	1,400	1,400	1,400	1,400	1,400
355	Travel	4,058	4,000	5,200	4,000	4,000	4,000	4,000
435	Office Supplies	40,138	41,441	41,441	50,000	50,000	50,000	50,000
499	Other Supplies & Materials	0	0	13,000	0	0	0	0
599	Other Charges	0	0	34,042	0	0	0	0
719	Office Equipment	1,300	1,300	1,300	1,500	1,500	1,500	1,500
	Total County Clerk's Office	\$ 176,271	\$ 184,823	\$ 233,065	\$ 182,608	\$ 176,150	\$ 176,150	\$ 176,150

# DATA PROCESSING

Information Technology Services provides support in areas of information technology. This department maintains and upgrades existing systems, internet, networks and applications for Bradley County. The department is responsible for all of the County's technology needs, with the exception of the school system.

## Goals and Objectives:

- Ensure county-wide compliance with micro-computer software regulations;
- Provide system accessibility employees during normal work hours;
- Keep abreast of current technology and its utilization by other local governments.

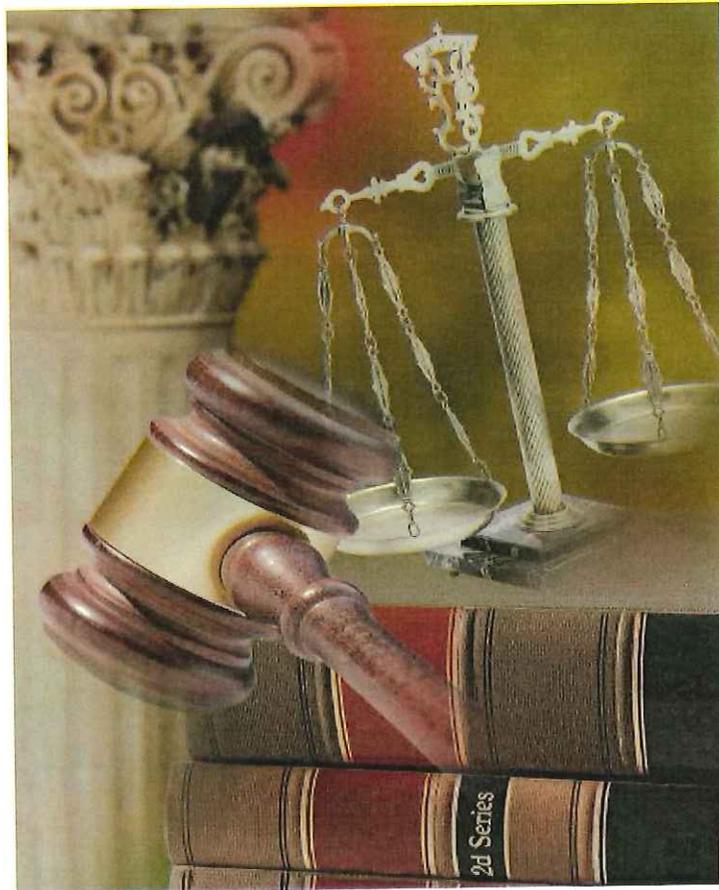
<b>Fulltime Staff:</b>				
<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
1	1	1	1	1

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
Account				Totals		Proposal	Budget	Budget
No.		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2014-2015	2014-2015
52600	DATA PROCESSING							
121	Data Processing Personnel	\$ 58,089	\$ 58,960	\$ 58,960	\$ 58,960	\$ 60,139	\$ 60,139	\$ 60,139
201	Social Security	4,412	4,510	4,510	4,510	4,601	4,601	4,601
204	State Retirement	8,051	8,172	8,172	8,172	8,191	8,191	8,191
206	Life Insurance	20	21	21	21	21	21	21
207	Medical Insurance	6,390	6,345	6,345	6,345	5,768	5,768	5,768
307	Communication	19,235	23,000	23,000	17,000	17,000	17,000	17,000
317	Data Processing Services	23,972	20,000	20,000	30,000	30,000	30,000	30,000
355	Travel	1,697	1,200	1,200	1,200	1,200	1,200	1,200
399	Other Contracted Services	26,017	24,000	24,000	20,000	20,000	20,000	20,000
435	Office Supplies	100	0	0	0	0	0	0
499	Other Supplies & Materials	4	0	0	0	0	0	0
709	Data Processing Equipment	16,585	20,000	20,000	20,000	20,000	20,000	20,000
790	Other Equipment	0	0	0	0	0	0	0
	Total Data Processing	\$ 164,572	\$ 166,208	\$ 166,208	\$ 166,208	\$ 166,919	\$ 166,919	\$ 166,919
	TOTAL FINANCE	\$ 1,454,203	\$ 1,487,100	\$ 1,535,342	\$ 1,539,459	\$ 1,540,156	\$ 1,541,774	\$ 1,541,774

BRADLEY COUNTY

# ADMINISTRATION OF JUSTICE



# NOTES

# CIRCUIT COURT CLERK

The Court Clerk is a constitutional officer and is elected by the voters for a term of four years. The Clerk of the Circuit Court maintains Circuit and Sessions Civil Courts. The Clerk's responsibility is to attend the court by providing staff, which performs all the clerical functions for the courts. The Clerk is responsible for the management of all complaints, petitions, summons, orders and other documents relating to lawsuits filed with the court. The Clerk also handles the collection, receipt, and accounting for all litigation taxes, court costs, fines, fees and restitution as order by the courts. The Clerk also handles the collection, receipt, and civil warrants, Detainer warrants, executions, garnishments, subpoenas and other related documents as assigned by law, preparation of reports to the County and the State of Tennessee. The Bradley County Criminal Court Clerk acts as agent for the Criminal Court and the Criminal Division of General Sessions Court. The primary function of the Criminal and Sessions areas is to maintain court records and collect and disburse litigation taxes, court costs, judgments, fees, etc. on cases tried in the respective court.

## Goals and Objectives:

- To provide a high standard of service to the said courts and citizens of Bradley County with a knowledgeable and professional staff;
- Implement all new and current state and local laws and rules for Civil and Criminal procedures;
- Maintain accurate records of all courts with updated technology to the highest standard of accuracy; and
- Continue to move forward in collecting and increasing revenue for all nine courts of Bradley County, in doing our part as clerk to help Bradley County to stay financially sound.

## Performance Measurements:

	<u>Actual FY 10-11</u>	<u>Actual FY 11-12</u>	<u>Actual FY 12-13</u>	<u>Estimated FY 13-14</u>	<u>Projected FY 14-15</u>
Criminal cases filed	7,700	7,900	8,100	9,325	11,383
Civil cases filed	10,000	10,250	10,300	12,925	14,863

<b>Elected Official: 1</b>				
<b>Fulltime Staff:</b>				
<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>
31	30	31	31	31

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
			Budget	Budget And	Request	Mayor's	Committee	
		2012-2013	2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
Account				Totals		Proposal	Budget	Budget
No.		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2014-2015	2014-2015
53120	CIRCUIT COURT CLERK							
101	County Official/Administrative	\$ 75,372	\$ 76,752	\$ 76,752	\$ 76,752	\$ 79,338	\$ 79,338	\$ 79,338
103	Assistant(s)	45,491	48,080	48,080	48,080	49,042	49,042	49,042
106	Deputy(ies)	716,685	742,794	742,794	742,794	758,061	758,061	758,061
169	Part-Time	5,898	8,880	8,880	8,880	8,880	8,880	8,880
201	Social Security	63,374	67,053	67,052	67,053	68,492	68,492	68,492
204	State Retirement	110,228	120,253	120,253	120,253	120,733	120,733	120,733
205	Retiree Insurance	0	4,759	4,759	4,759	4,326	4,326	4,326
206	Life Insurance	624	718	718	718	718	718	718
207	Medical Insurance	188,977	215,730	215,730	215,730	196,107	196,107	196,107
307	Communications	2,446	3,000	3,000	3,200	3,200	3,200	3,200
317	Data Processing Services	36,616	24,918	41,320	0	0	0	0
320	Dues & Memberships	686	750	750	750	750	750	750
410	Janitorial Supplies	2,164	3,000	3,000	3,840	3,840	3,840	3,840
411	Data Processing Supplies	14,071	10,172	14,071	0	0	0	0
435	Office Supplies	33,340	40,000	40,000	49,620	49,620	49,620	49,620
452	Utilities	25,000	25,000	25,000	25,000	25,000	25,000	25,000
709	Data Processing Equipment	19,044	7,357	19,000	10,415	10,415	10,415	10,415
719	Office Equipment	1,508	3,596	3,596	4,879	4,879	4,879	4,879
	Total Criminal Court	\$ 1,341,524	\$ 1,402,811	\$ 1,434,755	\$ 1,382,723	\$ 1,383,400	\$ 1,383,400	\$ 1,383,400

↔Balance of funds needed will be amended with data processing reserves after budget is adopted.

# GENERAL SESSIONS JUDGES

The General Sessions Judges are elected by the voters for a term of eight years. General Sessions Courts have original jurisdiction in: (1) civil cases up to \$15,000; (2) forcible entry and detainer actions; and (3) actions to recover personal property, where an alternative money judgment not to exceed \$25,000 may be awarded. General Sessions Judges may issue restraining orders and enforce the penalty provisions for violating these orders. The court has jurisdiction to try misdemeanor cases and may issue sentences within the limits provide by law for the particular offense. They may also hear petitions for relief on forfeited recognizances. In addition, the General Sessions court has juvenile court jurisdiction.

Elected Official: 1				
DIVISION 1 JUDGE - Fulltime Staff:				
<u>2010/2011</u> 1	<u>2011/2012</u> 1	<u>2012/2013</u> 1	<u>2013/2014</u> 1	<u>2014/2015</u> 1

Elected Official: 1				
DIVISION 2 JUDGE - Fulltime Staff:				
<u>2010/2011</u> 2	<u>2011/2012</u> 2	<u>2012/2013</u> 2	<u>2013/2014</u> 2	<u>2014/2015</u> 2

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

COUNTY GENERAL FUND - 101

Account No.

	Actual 2012-2013	Original Budget 2013-2014	Amended Budget And Estimated Totals 2013-2014	Budget Request 2014-2015	County Mayor's Budget Proposai 2014-2015	Finance Committee Proposed Budget 2014-2015	Budget 2014-2015
53310 GENERAL SESSIONS JUDGE - RANDOLPH							
102 Judge's Salary	\$ 153,375	\$ 156,595	\$ 156,595	\$ 156,595	\$ 158,944	\$ 158,944	\$ 158,944
162 Clerical Personnel	26,839	27,241	27,241	27,241	27,292	27,292	27,292
169 Part-Time-Special Judges	1,500	2,700	2,700	2,700	2,700	2,700	2,700
201 Social Security	10,797	11,075	11,075	11,075	11,247	11,247	11,247
204 State Retirement	24,978	25,480	25,480	25,480	25,365	25,365	25,365
205 Retiree Insurance	0	1,586	1,586	1,586	1,442 *	1,442	1,442
206 Life Insurance	38	41	41	41	41	41	41
207 Medical Insurance	12,184	12,690	12,690	12,690	11,536	11,536	11,536
307 Communication	0	100	100	100	100	100	100
320 Dues and Memberships	50	100	100	100	100	100	100
355 Travel	640	800	800	800	800	800	800
356 Tuition	175	200	200	200	200	200	200
435 Office Supplies	239	100	100	100	100	100	100
437 Periodicals	18	200	200	200	200	200	200
711 Furniture & Fixtures	0	0	0	0	0	0	0
Total Judge Randolph	\$ 230,831	\$ 238,908	\$ 238,908	\$ 238,908	\$ 240,066	\$ 240,066	\$ 240,066

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

COUNTY GENERAL FUND - 101  
Account No.

	Actual 2012-2013	Original Budget 2013-2014	Amended Budget And Estimated Totals 2013-2014	Budget Request 2014-2015	County Mayor's Budget Proposal 2014-2015	Finance Committee Proposed Budget 2014-2015	Budget 2014-2015
53310 GENERAL SESSIONS JUDGE - SWAFFORD							
102 Judge's Salary	\$ 153,375	\$ 156,595	\$ 156,595	\$ 156,595	\$ 158,944	\$ 158,944	\$ 158,944
162 Clerical Personnel	26,276	26,702	26,702	26,702	27,400	27,400	27,400
189 Other Salaries & Wages	46,451	46,406	46,406	46,406	47,349	47,349	47,349
201 Social Security	14,517	14,760	14,760	14,760	14,877	14,877	14,877
204 State Retirement	31,368	31,837	31,837	31,837	31,829	31,829	31,829
206 Life Insurance	56	61	61	61	62	62	62
207 Medical Insurance	18,780	19,035	19,035	19,035	17,304	17,304	17,304
307 Communication	615	700	700	700	700	700	700
320 Dues and Memberships	200	200	200	200	200	200	200
355 Travel	1,200	1,200	1,200	1,200	1,200	1,200	1,200
356 Tuition and Training	800	800	800	800	800	800	800
435 Office Supplies	200	200	200	200	200	200	200
437 Periodicals	1,408	1,000	1,000	1,000	1,000	1,000	1,000
711 Office Furniture & Fixtures	0	0	0	0	0	0	0
Total Judge Swafford	<u>\$ 295,246</u>	<u>\$ 299,495</u>	<u>\$ 299,495</u>	<u>\$ 299,495</u>	<u>\$ 301,864</u>	<u>\$ 301,864</u>	<u>\$ 301,864</u>
Total Gen. Sessions Judges	<u>\$ 526,077</u>	<u>\$ 538,404</u>	<u>\$ 538,404</u>	<u>\$ 538,404</u>	<u>\$ 541,930</u>	<u>\$ 541,930</u>	<u>\$ 541,930</u>

# NOTES

# ADULT DRUG COURT

The 10<sup>th</sup> Judicial District Adult Drug Court is a grant agreement existing between the State of Tennessee Department of Finance and Administration, Office of Criminal Justice Programs and Bradley County Government. The Adult Drug Court program targets those permanent residents with nonviolent offenses who live within the 10<sup>th</sup> Judicial District, ages eighteen and older, with substance abuse or addiction issues. This is a post conviction program for non-violent offenders who are chemically dependent. The program is 24 months and may be extended if needed. The offender must remain clean and sober, be a productive citizen in the community, and complete all phases and aftercare of treatment. The first year is a four phase program that consists of close supervision by a parole/probation officer, community correction officer, weekly court appearances before the Drug Court Judge, mandatory alcohol and drug treatment by a licensed Alcohol and Drug Counselor and random drug testing. In the second year of the program, participants are required to continue treatment as part of an aftercare program which consists of attending Drug Court quarterly, comply with the participant's community supervision program, attend treatment sessions and submit to random drug testing. The Adult Drug Court is held every Tuesday at 6:00 pm at the Bradley County Justice Center. Members from each discipline are represented which includes but not limited to the following: Drug Court Coordinator, Criminal/Circuit Court Judge, Treatment Provider, District Attorney, Public Defender, Drug Task Force, Community Corrections, and State Probation/Parole.

## Goals and Objectives:

- To promote safer communities by assisting drug abuse/addicted criminal offenders in becoming drug-free;
- To empower offenders to be productive and responsible member of their families and communities;
- To expedite court processing, intensive drug treatment, education/vocational services, reduce incarceration and accountability-based sanctions.

## Performance Measurements:

	<u>Actual FY 10-11</u>	<u>Actual FY 11-12</u>	<u>Actual FY 12-13</u>	<u>Estimated FY 13-14</u>	<u>Projected FY 14-15</u>
Number of Participants Admitted/Enrolled	30	30	30	32	35
Number of Participants Graduated	20	20	20	18	20
Recidivism within 1 year of Graduation	0.0%	0.0%	0.0%	0.0%	0.0%
Recidivism within 2 years of Graduation	0.0%	0.0%	0.0%	0.0%	0.0%

## Fulltime Staff:

<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2012</u>	<u>2013/2014</u>	<u>2014/2015</u>
2	1	1	1	1

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.		2012-2013	2013-2014	Totals	2014-2015	Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
53330	DRUG COURT							
135	Case Coordinator	\$ 50,000	\$ 50,000	\$ 52,300	\$ 52,300	\$ 52,949	\$ 52,949	\$ 52,949
201	Social Security	3,785	3,825	4,401	4,001	4,051	4,051	4,051
204	State Retirement	6,931	6,930	7,974	7,249	7,212	7,212	7,212
206	Life Insurance	20	21	21	21	21	21	21
207	Medical Insurance	6,338	6,260	6,260	6,260	5,768	5,768	5,768
307	Communication	1,196	1,500	1,500	0	0	0	0
351	Rentals	1,500	3,600	3,600	0	0	0	0
355	Travel	4,957	5,000	5,702	0	0	0	0
399	Other Contracted Services	106,809	115,000	115,000	0	0	0	0
435	Office Supplies	0	500	500	0	0	0	0
599	Other	0	2,000	1,298	169	0	0	0
	Total Drug Court	\$ 181,536	\$ 194,636	\$ 198,556	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000

# CHANCERY COURT

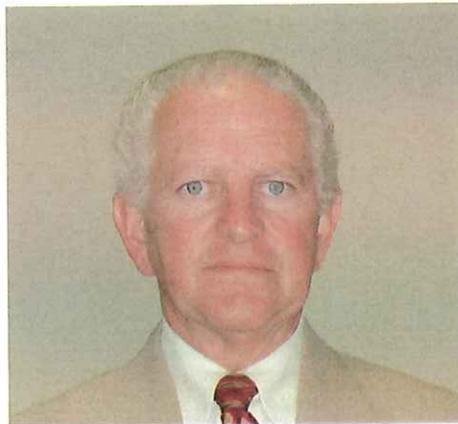
The Chancery Court Clerk and Master is a Constitutional Officer appointed by the Chancellor for a term of six years. The Clerk and Master serves in the dual role of Clerk of the Chancery Court and the Master in Probate for the County. As Clerk, the officer exercises all of the duties and powers conferred upon clerks of court generally, which role is almost exclusively clerical, and law or orders of the court strictly define the powers exercised. As Master, the officer is a judicial officer clothed with many of the powers of a Chancellor. There is no question of Law or Equity, or disputed fact, which the Clerk and Master may not have occasion to decide, or respecting which the Clerk and Master may not be called upon to report his opinion to the Court.

## Goals and Objectives:

- To efficiently and impartially administer the laws of the State of Tennessee;
- To increase collection of court costs;
- To provide prompt access of court records to Judges, attorneys, and the public;
- To maintain accuracy and efficiency in the management of court records.

## Performance Measurements:

	<u>Actual FY 10-11</u>	<u>Actual FY 11-12</u>	<u>Actual FY 12-13</u>	<u>Estimated FY 13-14</u>	<u>Projected FY 14-15</u>
Chancery filings	350	350	350	360	370
Probate filings	210	210	210	220	225



Carl Shrewsbury, Clerk & Master  
Constitutional Appointment

## Fulltime Staff:

<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
5	5	5	5	5

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	Budget
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.		2012-2013	2013-2014	Totals	2014-2015	Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
53400	CHANCERY COURT							
194	Jury and Witness Fees	\$ 16	\$ 500	\$ 3,000	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
206	Life Insurance	91	103	103	103	103	103	103
207	Medical Insurance	28,486	31,725	31,725	31,725	28,839	28,839	28,839
307	Communication	518	600	600	600	600	600	600
320	Dues and Memberships	660	660	660	660	660	660	660
337	Maintenance & Repair - Office Equip	10,124	10,274	10,274	10,890	10,890	10,890	10,890
355	Travel	648	1,000	1,000	1,000	1,000	1,000	1,000
356	Tuition	11	500	500	500	500	500	500
435	Office Supplies	3,962	4,450	4,450	4,450	4,450	4,450	4,450
799	Other Capital Outlay	0	0	0	0	0	0	0
	Total Chancery Court	\$ 44,516	\$ 49,812	\$ 52,312	\$ 51,928	\$ 48,042	\$ 48,042	\$ 48,042

# JUVENILE SERVICES

Bradley County Juvenile Services successfully operates various youth and family oriented programs under the direction of the Bradley County Government and the 10<sup>th</sup> Judicial District. The department works with both delinquency and families in need. The direct mission is to supervise children in the Juvenile Justice System and enforce the rulings of the Juvenile Court Judge. They seek to utilize a balanced approach to address the needs of the youth, yet provide an opportunity for the juvenile to be held accountable for his/her behavior, and at the same time protect society.

## Goals and Objectives:

- Protect the citizens of Bradley County from delinquent acts and unruly behavior;
- Process legal complaints brought on behalf of a child in a manner that protects the rights of all parties;
- Provide children who are wards of the court with a program of treatment, training and/or rehabilitation through court staff and community resources;
- Provide children brought into Juvenile Court with various treatments, programs and rules to help them.

## Performance Measurements:

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Projected FY 14-15
Cases are processed in a timely and prudent manner	1	1	1	1	1
Clients are treated in a courteous and fair way	1	1	1	1	1
Children's rights are upheld in every situation	1	1	1	1	1
The methods used for processing caseloads are in strict accordance with the applicable laws.	1	1	1	1	1

Fulltime Staff:				
<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
9	9	10	10	10

Added one Youth Service Officer in 2012/2013 fiscal year.

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
Account				Totals		Proposal	Budget	Budget
No.			2013-2014	2013-2014	2014-2015	2014-2015	2014-2015	2014-2015
53500	JUVENILE SERVICES							
101	County Official/Administrative	\$ 47,736	\$ 48,511	\$ 48,511	\$ 48,511	\$ 49,737	\$ 49,737	\$ 49,737
111	Probation Officers	258,130	260,260	260,260	260,260	265,153	265,153	265,153
112	Youth Service Officer	16,958	0	24,935	0	0	0	0
162	Clerical Personnel	32,921	32,888	32,888	32,888	33,608	33,608	33,608
169	Part-Time Personnel	32,747	36,952	36,952	36,952	35,000	35,000	35,000
189	Other Salaries & Wages	23,816	24,935	24,935	24,935	25,191	25,191	25,191
201	Social Security	29,676	30,871	32,937	32,937	31,265	31,265	31,265
204	State Retirement	50,431	50,810	50,810	50,810	50,896	50,896	50,896
206	Life Insurance	179	205	205	205	205	205	205
207	Medical Insurance	56,696	63,450	63,000	63,450	57,679	57,679	57,679
307	Communication	12,685	13,000	13,000	13,000	13,000	13,000	13,000
335	Maintenance & Repair Services - Building	6,711	8,350	8,350	8,350	8,350	8,350	8,350
337	Maintenance & Repair Services (Office Equipment)	8,985	0	0	0	0	0	0
338	Maintenance & Repair Services (Vehicle)	1,084	1,000	1,000	1,000	1,000	1,000	1,000
340	Medical & Dental Services	36	300	300	300	300	300	300
355	Travel	6,283	5,000	5,000	5,000	5,000	5,000	5,000
356	Tuition	1,293	1,000	1,000	1,000	1,000	1,000	1,000
399	Other Contracted Services	6,000	6,000	6,000	6,000	6,000	6,000	6,000
425	Gasoline	0	1,000	1,000	1,000	900	900	900
435	Office Supplies	1,308	1,500	1,500	1,500	1,400	1,400	1,400
452	Utilities	25,708	25,000	25,450	25,000	25,000	25,000	25,000
499	Other Supplies & Materials	334	0	0	0	0	0	0
511	Vehicle & Equipment Insurance	2,800	2,884	2,884	2,884	2,884	3,594	3,594
599	Other Charges	1,718	1,500	2,000	1,500	1,500	1,500	1,500
709	Data Processing Equipment	280	500	500	500	500	500	500
719	Office Equipment	4	500	500	500	500	500	500
	Total Juvenile Services	\$ 624,519	\$ 616,416	\$ 643,916	\$ 618,482	\$ 616,068	\$ 616,778	\$ 616,778

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
53700	JUDICIAL COMMISSIONERS							
194	Jury & Witness Fees	\$ 27,513	\$ 35,000	\$ 35,000	\$ 45,000	\$ 35,000	\$ 35,000	\$ 35,000
	Total Judicial Commissioners	\$ 27,513	\$ 35,000	\$ 35,000	\$ 45,000	\$ 35,000	\$ 35,000	\$ 35,000

# NOTES

# COURTS COMMUNITY SERVICE

Courts Community Service offers an alternative to incarceration by providing supervision for offenders who have been court ordered to perform Community Service from General Sessions and Criminal Courts. The program operates seven days per week. The goal of the program is to work with non-profit agencies, both for Bradley County and the City of Cleveland. This provides a savings to the taxpayers of the county as offenders provide unpaid labor as part of their supervision and rehabilitation.

Offenders are also offered opportunities to provide labor as a means to receive credits for fines and costs in hardship circumstances. Community Service benefits both the taxpayer as well as the offender, in its cost-savings for many manual labor and tedious small tasks that would otherwise burden an already fiscally stringent budget for the agencies we assist.

## Goals and Objectives:

- Recommendation to the courts of an appropriate sanction, in a manner consistent with public safety;
- Reparation for crimes by selected offenders through performance of community service;
- Preservation of the integrity of the community service sentence by maximizing success rates and timely notification to the Court of releasing authority of offenders' failure to complete community service obligations;
- Periodic assessment and modification of specific program policies and procedures.

## Performance Measurements:

	<u>Actual FY 10-11</u>	<u>Actual FY 11-12</u>	<u>Actual FY 12-13</u>	<u>Estimated FY 13-14</u>	<u>Projected FY 14-15</u>
Cases are processed in a timely and prudent manner	1	1	1	1	1
Hours Served	21,785 hrs	21,785 hr	22,000 hrs	22,050 hrs	22,050 hrs
Clients are treated in a courteous & fair way	1	1	1	1	1
Clients Served	3,600	3,800	3,800	3,850	3,850

<b>Fulltime Staff:</b>				
<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
2	2	2	2	2

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	Budget
			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
Account				Totals		Proposal	Budget	Budget
No.				2013-2014		2014-2015	2014-2015	2014-2015
53900	COURTS COMMUNITY SERVICE (50/50)							
103	Assistants	\$ 26,416	\$ 27,341	\$ 27,341	\$ 27,341	\$ 27,888	\$ 27,888	\$ 27,888
105	Supervisor	31,673	32,149	32,149	32,149	32,792	32,792	32,792
162	Clerical	14,078	14,289	14,289	14,289	14,679	14,679	14,679
201	Social Security	5,478	5,644	5,643	5,644	5,765	5,765	5,765
204	State Retirement	10,005	10,226	10,226	10,032	10,264	10,264	10,264
206	Life Insurance	53	62	62	63	62	62	62
207	Medical Insurance	16,935	15,863	15,863	16,590	14,420	14,420	14,420
307	Communications	315	360	360	360	360	360	360
338	Maint./Repair (Vehicle)	250	300	300	300	300	300	300
425	Gasoline	2,651	2,500	2,500	2,500	2,500	2,500	2,500
435	Office Supplies	300	300	300	300	300	300	300
452	Utilities	1,317	2,300	100	0	0	0	0
499	Other Supplies/Materials	1,075	1,000	3,600	3,165	2,765	2,765	2,765
506	Liability Insurance	5,301	5,460	5,460	5,460	5,460	7,040	7,040
217 511	Auto Insurance	1,033	1,064	1,064	1,064	1,064	1,025	1,025
513	Worker's Comp Insurance	551	628	628	628	628	1,028	1,028
718	Motor Vehicles	0	0	0	0	0	0	0
	Total Courts Community Service	\$ 117,431	\$ 119,485	\$ 119,885	\$ 119,885	\$ 119,245	\$ 121,186	\$ 121,186

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
53920	COURTROOM SECURITY	\$ 15,695	\$ 0	\$ 995	\$ 0	\$ 0	\$ 0	\$ 0
499	Other Supplies & Materials							
	Total Courtroom Security	\$ 15,695	\$ 0	\$ 995	\$ 0	\$ 0	\$ 0	\$ 0

# NOTES

# MISDEMEANOR PROBATION

Misdemeanor Probation provides supervision of misdemeanant offenders who are sentenced to incarceration but are on a probationary status. Probationers are pro-actively supervised to promote public safety, court order compliance, and accountability. It is also the mission of this department to help reduce incarceration rates and mitigate the risks for re-offense by directing and assisting probationers in personal and community adjustment.

The program provides monitoring of court costs, victim restitution, supervision fees, and drug screening for inmates who are convicted on non-violent misdemeanor offenses. The staff at Misdemeanor Probation believes that every person who is found guilty of a crime has made a conscious choice, a choice with consequences. They believe that most people can change their attitudes, beliefs and behaviors, if they want to. However, they must also be held accountable for their poor and illegal choices. It is the desire and goal of this office to help bring about positive change in people. So that they may be successful, law-abiding and contributing members of the community. Those on probation who have contrary desires will usually find themselves in jail.

## Goals and Objectives:

- To offer to the offender a sanction that is less restrictive than prison, allows them to meet their job and family commitments, a chance to give something back to society and to help others, an opportunity to get work experience, job skills, and references and a boost to their self-esteem.
- To offer to the community free labor, services that oftentimes would not be available because of lack of funding, saved taxpayer dollars that would otherwise go for prison costs, an opportunity to change negative perceptions about offenders.
- To offer to victims a sanction that makes tangible demands of offenders, and the satisfaction of knowing that offenders did not evade responsibility for their crimes.
- To offer to the courts a fair and cost-effective sanction and a sentencing alternative that services sentencing goals.

## Performance Measurements:

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Projected FY 14-15
Active Probationers Reporting	24,800	24,800	24,800	24,820	24,820
Cases are processed in a timely & prudent manner	1	1	1	1	1
Clients are treated in a courteous & fair way	1	1	1	1	1

## Fulltime Staff:

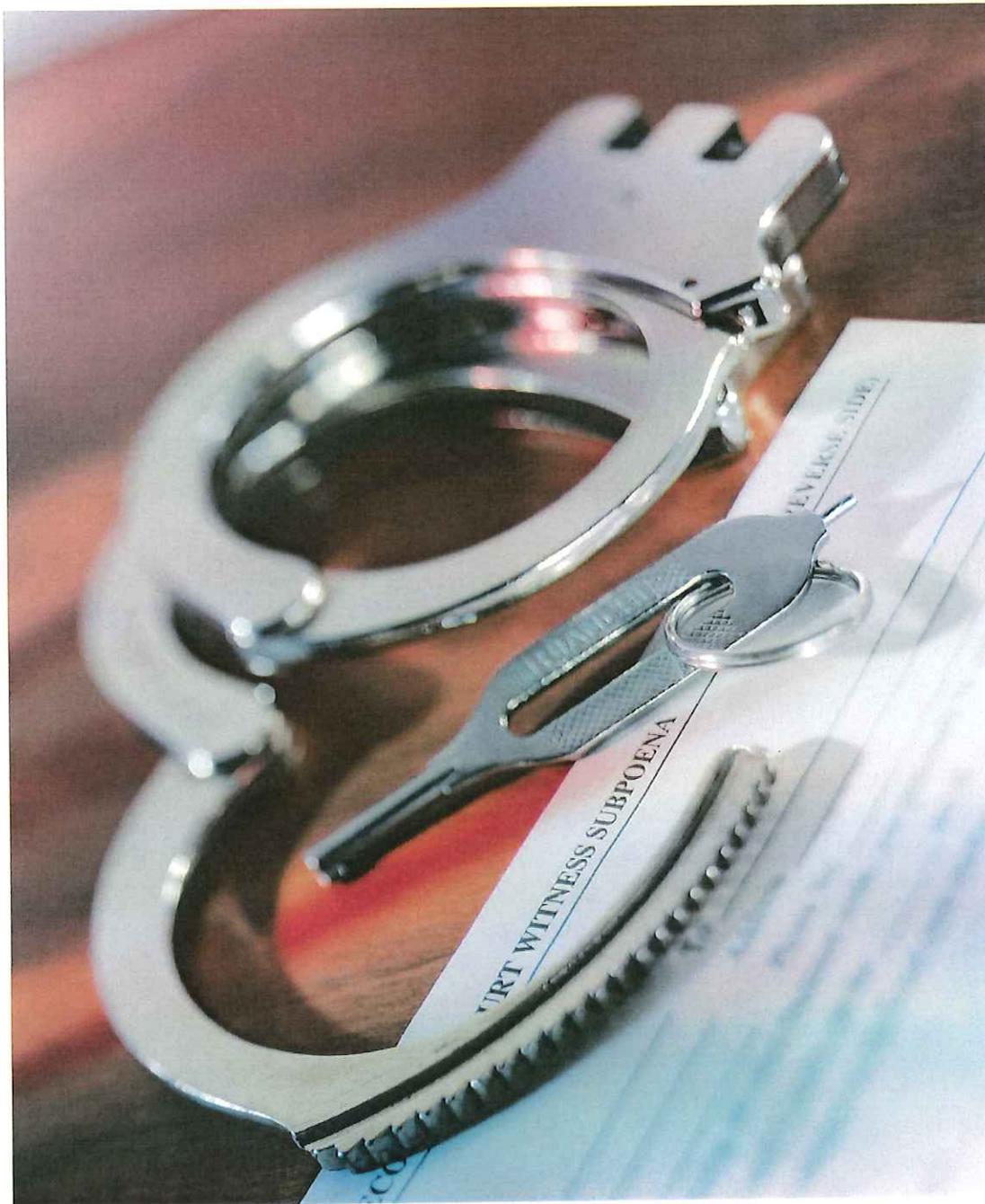
<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
8	8	8	8	8

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
Account		2012-2013	Budget	Budget And	Request	Mayor's	Committee	Budget
No.		2012-2013	2013-2014	Estimated	2014-2015	Budget	Proposed	2014-2015
				Totals		Proposal	Budget	Budget
				2013-2014	2014-2015	2014-2015	2014-2015	2014-2015
53910	PROBATION SERVICES							
103	Assistant	\$ 34,845	\$ 38,908	\$ 38,908	\$ 38,908	\$ 39,686	\$ 39,686	\$ 39,686
105	Director	48,067	48,788	48,788	48,788	49,764	49,764	49,764
111	Probation Officer	137,260	135,140	167,681	177,179	180,523	180,523	180,523
162	Clerical	7,568	7,681	7,681	7,681	7,731	7,731	7,731
201	Social Security	17,204	17,635	21,960	18,378	21,244	21,244	21,244
204	State Retirement	30,188	28,631	31,693	32,720	37,823	37,823	37,823
206	Life Insurance	145	154	175	147	154	154	154
207	Medical Insurance	45,486	50,874	57,134	38,710	43,259	43,259	43,259
307	Communications	24	50	50	50	30	30	30
351	Rentals (Computer Software Lease)	2,400	2,400	2,400	2,400	2,400	2,400	2,400
355	Travel	905	1,000	1,000	1,000	1,000	1,000	1,000
356	Tuition	0	300	300	300	300	300	300
368	Drug & Alcohol Court Program	12,221	0	4,000	0	0	0	0
399	Other Contracted Services	10,300	14,000	1,500	0	0	0	0
435	Office Supplies	907	1,500	7,294	1,500	1,500	1,500	1,500
499	Other Supplies/Materials	845	1,000	1,000	1,000	1,000	1,000	1,000
599	Other Charges	372	500	500	500	500	500	500
	Total Probation Services	\$ 348,737	\$ 348,560	\$ 392,064	\$ 369,261	\$ 386,913	\$ 386,913	\$ 386,913
	TOTAL ADMINISTRATION OF JUSTICE	\$ 3,227,548	\$ 3,305,123	\$ 3,415,885	\$ 3,195,683	\$ 3,200,598	\$ 3,203,249	\$ 3,203,249

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BRADLEY COUNTY  
LAW ENFORCEMENT





## **Sheriff's Department**

Photo Courtesy of Amy Moore

# SHERIFF'S DEPARTMENT

The Sheriff is a constitutional officer and is elected by the voters for a term of four years. The Sheriff is the principal conservator of peace in the county, and must suppress all affrays, riots, routs, unlawful assemblies, insurrections, or other breaches of the peace. County law enforcement officers must uphold and enforce state laws dealing with crimes against persons, property, the administration of government and offenses against the public health, safety and welfare. The Sheriff's Department has assembled a staff of law enforcement officers and support personnel who serve in the following areas: Patrol Division, Criminal Investigations Division, Judicial Service Division, Training and Support Divisions, and Corrections Division.

## Goals and Objectives:

- To provide honest, fair, professional law enforcement services to the citizens of Bradley County;
- To manage resources effectively; and
- Protect the public by preventing and reducing crime

## Performance Measurements:

	<u>Actual FY 10-11</u>	<u>Actual FY 11-12</u>	<u>Actual FY 12-13</u>	<u>Estimated FY 13-14</u>	<u>Projected FY 14-15</u>
Patrol deputies per zone	2	2	2	2	2
Crime clearance rate	46%	46%	46%	46%	46%

<b>Elected Official: 1</b>					
<b>Fulltime Staff:</b>					
	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015*</u>
<b>Full-Time</b>	107	107	105	106	108
<b>Part-Time</b>	4	4	4	4	4

\*Staffing levels adjusted due to two additional Patrol Officers.

STATEMENT OF PROPOSED EXPENDITURES  
 COUNTY GENERAL FUND - 101

Account No.	Actual 2012-2013	Original Budget 2013-2014	Amended	Budget Request 2014-2015	Mayor's Proposal 2014-2015	Committee	Budget 2014-2015
			Budget And Estimated Totals 2013-2014			Proposed Budget 2014-2015	
54110 SHERIFF'S DEPARTMENT							
101 County Official/Administrative	\$ 82,911	\$ 84,427	\$ 84,427	\$ 84,427	\$ 87,272	\$ 87,272	\$ 87,272
106 Deputy(ies)	3,591,942	3,213,691	3,203,691	3,213,691	3,276,718	3,276,718	3,276,718
162 Clerical Personnel	151,516	164,907	164,907	164,907	168,205	168,205	168,205
166 Custodial Personnel	18,228	9,110	9,110	9,110	9,110	9,110	9,110
169 Part-Time Personnel	4,522	7,000	7,000	7,000	7,000	7,000	7,000
170 School Resource Officers	0	580,532	580,532	580,532	591,348	591,348	591,348
187 Overtime Pay	153,847	90,000	143,101	90,000	90,000	90,000	90,000
189 Other Salaries & Wages	59,400	0	0	0	0	0	0
196 In Service	0	0	57,600	0	0	0	0
201 Social Security	306,974	317,450	321,308	317,450	323,568	323,568	323,568
204 State Retirement	537,761	562,911	569,930	562,911	563,885	563,885	563,885
205 Retiree Insurance	6,368	20,621	20,621	20,621	17,304	17,304	17,304
206 Life Insurance	1,968	2,255	2,629	2,255	2,255	2,255	2,255
207 Medical Insurance	617,757	634,500	634,874	634,500	576,786	576,786	576,786
307 Communication	37,979	40,000	40,000	41,700	40,000	40,000	40,000
319 Confidential Drug Enforcement Payments	3,000	3,000	3,000	3,000	3,000	3,000	3,000
320 Dues & Memberships	12,378	2,000	2,000	7,000	2,000	2,000	2,000
336 Maintenance & Repair Services-Equipment	265	500	500	1,214	500	500	500
338 Maintenance & Repair Services-Vehicles	141,465	143,000	196,707	175,000	145,000	145,000	145,000
225 353 Tow in Service	2,902	3,000	3,000	3,000	3,000	3,000	3,000
355 Travel	15,936	20,000	20,000	20,000	20,000	20,000	20,000
356 Tuition	16,566	20,000	20,000	20,000	20,000	20,000	20,000
399 Other Contracted Services	126,640	133,505	133,505	133,505	133,505	133,505	133,505
425 Gasoline	422,474	430,000	414,924	430,000	430,000	430,000	430,000
431 Law Enforcement Supplies	28,467	30,000	30,000	35,000	30,000	30,000	30,000
435 Office Supplies	11,473	10,000	10,000	12,000	10,000	10,000	10,000
451 Uniforms	32,585	36,300	36,300	36,300	36,300	36,300	36,300
499 Other Supplies & Materials	14,703	10,000	10,000	10,000	10,000	10,000	10,000
502 Building & Contents Insurance	3,327	3,427	3,427	3,427	3,427	11,717	11,717
506 Liability Insurance	47,996	49,436	49,436	49,436	49,436	67,351	67,351
511 Vehicle & Equipment Insurance	52,811	54,395	54,395	54,395	54,395	61,541	61,541
513 Workers' Compensation Insurance	88,709	101,128	101,128	101,128	101,128	154,762	154,762
709 Data Processing Equipment	22,264	8,200	8,200	8,200	8,200	8,200	8,200
716 Law Enforcement Equipment	43,029	63,212	63,212	83,274	68,412	68,412	68,412
718 Motor Vehicles	0	46,000	46,000	115,000	92,000	92,000	92,000
Total Sheriff's Department	\$ 6,658,163	\$ 6,894,507	\$ 7,045,464	\$ 7,029,983	\$ 6,973,754	\$ 7,060,739	\$ 7,060,739

# NOTES

# BRADLEY COUNTY TRAFFIC SAFETY PATROL

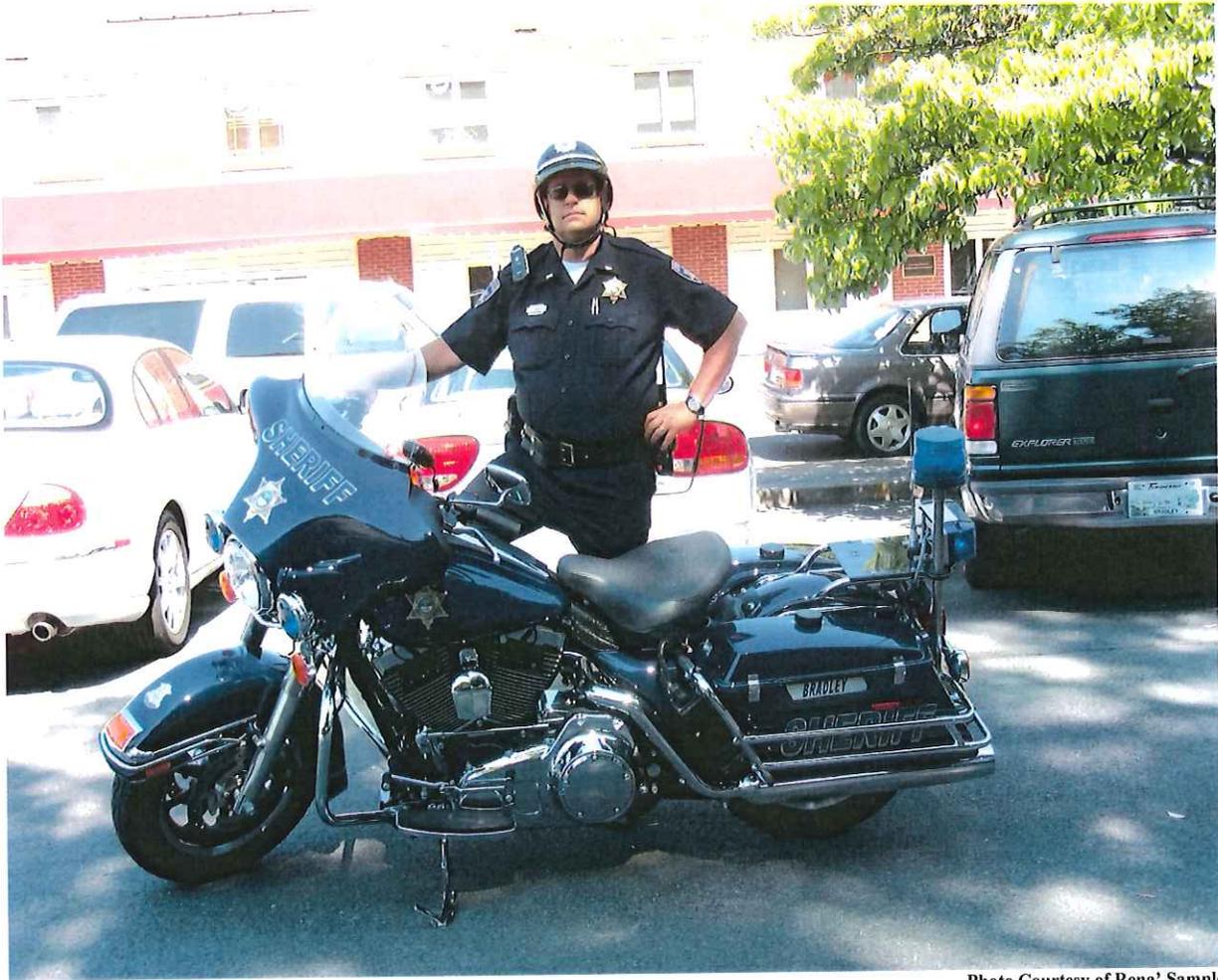


Photo Courtesy of Rena' Samples

# TRAFFIC SAFETY PATROL

Originally, a Tennessee Department of Transportation Grant the Traffic Safety Patrol is now a self-sustaining program of Bradley County. Its mission is to reduce traffic crashes which are the leading cause of injury and property damage in Bradley County. This program put five to six additional officers on the streets with high visibility and at peak times of day with their focus being on individuals who drink and drive; aggressive drivers, those who like to ignore traffic controls, and education of our students and citizens, thus enhancing the public safety of our residents. Other concerns of this division are on underage drinking, seat belt usage, and child safety seat education.

## Goals and Objectives:

- To provide a high visibility traffic enforcement and education approach to meet the public safety needs of the citizens of Bradley County;
- To make periodic traffic stops, combined with a media message regarding the increase of enforcement and resources, we intend to impact the speed, youth, and impaired driving problem head on;
- To work with the high schools and School Resource Officer programs to implement new programs in the schools related to driver safety;
- To conduct sobriety checkpoints to coincide with holidays;
- Increase the amount of radar enforcement conducted on a daily basis, using mobile and stationary tactics.

## Performance Measurements:

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Projected FY 14-15
Increase in traffic stops	10%	10%	10%	10%	10%
Hrs per shift on speed enforcement	4	4	4	4	4
Reduction traffic crashes	10%	10%	10%	10%	10%
Reduction traffic fatalities	15%	15%	15%	15%	15%
Reduction in youth related crashes	10%	10%	10%	10%	10%

	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2012/2013</u>	<u>2013/2014</u>
<b>Full-Time</b>	6	6	5	6	6

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	Mayor's	Finance	
		2012-2013	Budget	Budget And	Request	Budget	Committee	Budget
			2013-2014	Estimated	2014-2015	Proposal	Proposed	Budget
Account				Totals			Budget	Budget
No.		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2014-2015	2014-2015
54120	TRAFFIC SAFETY PATROL							
106	Deputies	\$ 165,310	\$ 182,031	\$ 182,031	\$ 182,031	\$ 184,849	\$ 184,849	\$ 184,849
187	Overtime	22,367	20,075	61,205	20,075	20,075	20,075	20,075
201	Social Security	14,196	15,461	18,614	15,461	15,677	15,677	15,677
204	State Retirement	25,484	28,012	33,716	28,012	27,911	27,911	27,911
206	Life Insurance	103	123	123	123	123	123	123
207	Medical Insurance	30,024	24,402	24,402	24,402	23,071	23,071	23,071
307	Communication	2,601	2,800	2,800	2,800	2,800	2,800	2,800
451	Uniforms	1,066	2,800	2,800	2,800	2,800	2,800	2,800
716	Law Enforcement Equipment	11,176	12,499	12,499	12,499	12,499	12,499	12,499
799	Other Capital Outlay	5,000	0	0	0	0	0	0
	Total Traffic Safety Grant	\$ 277,327	\$ 288,203	\$ 338,190	\$ 288,203	\$ 289,805	\$ 289,805	\$ 289,805

# TRAFFIC CONTROL

**Traffic signals offer the maximum degree of control at intersections. Bradley County has eight traffic signals at the present. They are Durkee and Waterlevel Highway; Waterlevel Highway and Minnis Road; Springplace and Broomfield; 1500 Durkee Road; Harrison Pike and Freewill; and APD40 and Westland Drive; Infinity & Lauderdale; and Lauderdale & Wacker Blvd. The primary function of any traffic signal is to assign right-of-way to conflicting movements of traffic at an intersection, and it does this by permitting conflicting streams of traffic to share the same intersection by means of time separation.**

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	Budget
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
54130	TRAFFIC SIGNALS							
336	Maintenance and Repair - Equipment	\$ 8,856	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	14,500	\$ 14,500
452	Utilities	876	4,200	4,200	4,200	4,000	4,000	4,000
	Total Traffic Control	\$ 9,732	\$ 18,700	\$ 18,700	\$ 18,700	\$ 18,500	\$ 18,500	\$ 18,500

COUNTY GENERAL FUND - 101

Account No.	Actual 2012-2013	Original Budget 2013-2014	Amended Budget And Estimated Totals 2013-2014	Budget Request 2014-2015	Mayor's Budget Proposal 2014-2015	Finance Committee Proposed Budget 2014-2015	Budget 2014-2015
54160 ADM. OF THE SEXUAL OFFENDER REGISTRY							
499 Other Supplies & Materials	10	0	0	0	0	0	0
Total Registry	\$ 10	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# NOTES

# JUSTICE CENTER

The mission of the Bradley County Justice Center Corrections is to: enforce the Tennessee Criminal Laws Annotated; provide a secure confinement facility and trained staff personnel capable of providing safe and humane custody, control and security of all incarcerated persons; maintain a close working relationship with other criminal justice agencies, to enhance overall law enforcement efforts, and to protect the citizens of Bradley County; and operate a cost effective, constitutionally correct confinement facility under humane conditions.

## Goals and Objectives:

- Increase security and safety;
- Provide continual training for the correctional staff;
- Remain within the inmate population levels required by the State.

## Performance Measurements:

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Projected FY 14-15
Average number inmates house each day	386	386	386	390	390
Cost per day to hold an inmate	\$73.77	\$73.77	\$73.77	\$73.77	\$73.77
Correctional officers certified by State of Tenn.	70	70	70	70	70

Fulltime Staff:					
	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013/2014*</u>	<u>2014/2015</u>
Full-Time	95	95	95	95	95
Part-Time	5	5	5	7	7

\*Additional Part time employees

## STATEMENT OF PROPOSED EXPENDITURES

Account	Actual 2012-2013	Original Budget 2013-2014	Amended	Budget Request 2014-2015	Mayor's Proposal 2014-2015	Committee Budget 2014-2015	Budget 2014-2015
			Budget And Estimated Totals 2013-2014				
54210 JUSTICE CENTER							
106 Deputy(ies)	\$ 2,854,169	\$ 2,953,423	\$ 2,923,423	\$ 2,953,423	\$ 3,006,448	\$ 3,006,448	\$ 3,006,448
142 Mechanics	67,618	68,632	68,632	68,632	70,005	70,005	70,005
162 Clerical Personnel	98,703	108,337	108,337	108,337	110,415	110,415	110,415
167 Maintenance Personnel	47,094	71,008	71,008	71,008	72,352	72,352	72,352
169 Part Time Personnel	14,590	18,720	18,720	18,720	18,720	18,720	18,720
187 Overtime Pay	102,432	60,000	60,000	60,000	60,000	60,000	60,000
201 Social Security	237,656	240,929	240,930	240,930	245,352	245,352	245,352
204 State Retirement	386,099	422,030	422,030	422,030	422,078	422,078	422,078
205 Retiree Medical Insurance	0	11,104	11,104	11,104	10,094 *	10,094	10,094
206 Life Insurance	1,869	2,050	2,050	2,050	2,050	2,050	2,050
207 Medical Insurance	586,834	590,085	590,086	590,086	576,786	576,786	576,786
307 Communications	6,021	7,000	7,000	7,000	7,000	7,000	7,000
335 Maintenance and Repair Services - Buildings	39,594	51,293	81,293	81,293	62,000	62,000	62,000
336 Maintenance and Repair Services - Equipment	700	1,250	1,250	1,250	1,000	1,000	1,000
338 Maintenance and Repair Services - Vehicles	11,927	10,000	10,000	12,000	8,000	8,000	8,000
340 Medical & Dental Services (Contract)	678,363	678,363	700,595	700,595	700,595	700,595	700,595
354 Transportation-Other Than Students	4,345	2,000	2,000	3,000	2,000	2,000	2,000
355 Travel	3,996	6,000	6,000	6,000	5,000	5,000	5,000
356 Tuition	2,169	2,000	2,000	2,000	2,000	2,000	2,000
399 Other Contracted Services	15,291	24,842	24,842	24,842	24,000	24,000	24,000
410 Custodial Supplies	44,991	50,000	50,000	50,000	48,000	48,000	48,000
422 Food Supplies	390,000	390,000	390,000	390,000	390,000	390,000	390,000
435 Office Supplies	8,942	12,000	12,000	12,000	10,000	10,000	10,000
441 Prisoners Clothing	27,395	26,891	26,891	26,891	26,891	26,891	26,891
451 Uniforms	26,940	25,000	25,000	30,600	25,000	25,000	25,000
452 Utilities	376,160	409,200	409,200	409,200	409,200	409,200	409,200
499 Other Supplies and Materials	16,954	16,400	16,400	16,400	16,400	16,400	16,400
594 Specialized Medical - Employees	5,949	18,300	18,300	18,300	18,300	18,300	18,300
709 Data Processing Equipment	22,584	15,000	15,000	15,000	15,000	15,000	15,000
716 Law Enforcement Equipment	25,454	22,250	22,250	48,500	31,650	31,650	31,650
718 Vehicles	0	0	0	49,000	26,000	26,000	26,000
Total Justice Center	\$ 6,104,839	\$ 6,314,109	\$ 6,336,341	\$ 6,450,191	\$ 6,422,336	\$ 6,422,336	\$ 6,422,336

# NOTES



## Juvenile Detention Facility

Photo Courtesy of Amy Moore

# JUVENILE DETENTION CENTER

The mission of the Bradley County Juvenile Detention Center is to protect and promote public safety. Youth placed in custody are provided a safe, secure and humane environment under the Principals of Direct Supervision in accordance with the American Correctional Association Standards. The Bradley County Juvenile Detention Center is a 25-bed facility that houses both male and female residents. The center is also committed to promoting diversion programs that offer alternatives to detention.

## Goals and Objectives:

- Maintain Detention Center compliance with licensure through the Tennessee Department of Children’s Services and the Tennessee Commission of Children and Youth by receiving no more than three violations;
- Develop a comprehensive plan for recruitment of appropriate correctional staff, such as local career events, incentives for existing staff, etc.
- Organize a timely and relevant training program for all employees that meet 75% of the State requirements including appropriate content; and
- Expanding and improving the Community Service program including accountability, activities, structure, policies, procedures, volunteers and appropriate sites as an effective alternative or supplement to placing juveniles in secure detention with a new contract to hold for the Southeast Region.

## Performance Measurements:

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Projected FY 14-15
Average number inmates house each day	15	15	15	15	15
State of Tennessee Certification	1	1	1	1	1

	<u>2010/2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014/2015</u>
<b>Full-Time</b>	27	27	27	27	27
<b>Part-Time</b>	6	6	6	6	6

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

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
Account			Budget	Budget And	Request	Mayor's	Committee	
No.		2012-2013	2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
				Totals		Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
54230	JUVENILE DETENTION CENTER							
105	Supervisor	\$ 42,542	\$ 43,880	\$ 43,880	\$ 43,880	\$ 42,826	\$ 42,826	\$ 42,826
140	Salary Supplements (Warrant Writers)	9,143	12,719	12,719	12,719	12,751	12,751	12,751
160	Guards	556,066	581,256	581,256	592,538	602,201	602,201	602,201
169	Part Time Personnel	74,996	85,627	85,627	85,627	80,000	80,000	80,000
187	Overtime	14,095	15,000	15,000	15,000	15,000	15,000	15,000
201	Social Security	52,946	56,494	56,493	57,590	57,587	57,587	57,587
204	State Retirement	73,092	90,486	90,485	92,438	91,632	91,632	91,632
206	Life Insurance	444	513	513	513	513	513	513
207	Medical Insurance	137,068	145,935	145,865	179,065	138,429	138,429	138,429
307	Communications	4,785	7,500	7,500	7,500	7,000	7,000	7,000
335	Maintenance & Repair-Building	4,835	5,000	5,000	5,000	5,000	5,000	5,000
336	Maintenance & Repair-Equipment	5,405	5,000	5,000	5,000	5,000	5,000	5,000
337	Maintenance & Repair-Office Equipment	2,205	1,500	1,500	1,500	1,500	1,500	1,500
340	Medical Supplies	2,321	1,500	1,500	1,500	1,500	1,500	1,500
355	Travel	1,315	1,000	1,000	1,000	1,000	1,000	1,000
239 356	Tuition	1,131	1,500	1,500	1,500	1,500	1,500	1,500
3399	Other Contracted Services	6,012	14,330	14,330	0	160	160	160
410	Custodial Supplies	10,870	11,000	11,000	11,000	11,000	11,000	11,000
422	Food Supplies	8,109	13,547	13,547	13,547	13,000	13,000	13,000
425	Gasoline	1,325	3,000	3,000	3,000	2,500	2,500	2,500
435	Office Supplies	1,749	2,500	2,500	2,500	2,500	2,500	2,500
441	Prisoners Clothing	2,177	3,000	3,000	3,000	3,000	3,000	3,000
452	Utilities	18,000	18,000	18,070	18,000	18,000	18,000	18,000
499	Other Supplies and Materials	5,935	4,200	4,200	4,200	4,200	4,200	4,200
599	Other Charges	1,300	1,300	1,300	1,300	1,300	1,300	1,300
709	Data Processing Equipment	500	500	500	500	500	500	500
719	Office Equipment	500	0	0	0	0	0	0
	Total Juvenile Center	\$ 1,038,866	\$ 1,126,285	\$ 1,126,285	\$ 1,159,417	\$ 1,119,598	\$ 1,119,598	\$ 1,119,598

# JUVENILE SERVICES GRANTS

**BEHAVIORAL UNIT GRANT** – Grant to provide custody prevention services to include counseling, tutoring, assessment and referral services to at-risk children and their families.

	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
<b>Full-Time</b>	0	0	0	1	1
<b>Part-Time</b>	3	3	5	0	0

**CRIME PREVENTION GRANT** – Grant to provide prevention services to introduce and maintain counseling sessions for offenders and family members and refer youth offenders who present problems.

	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015*</u>
<b>Full-Time</b>	0	0	0	1	0
<b>Part-Time</b>	0	3	3	0	0

Grant has ended.

**JUVENILE JUSTICE STATE SUPPLEMENT GRANT** – Grant to provide supplement for Youth Service Officers salary under the State of Tennessee, Department of Children’s Services.

	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015*</u>
<b>Full-Time</b>	N/A	N/A	N/A	1	1
<b>Part-Time</b>	N/A	N/A	N/A	0	0

Staffing levels adjusted as Grant supplements a portion of a full time employee already included in Juvenile Service staffing number.

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
54240	JUVENILE SERVICES GRANT PROGRAM - BUG							
189	Other Salaries & Wages	\$ 40,409	\$ 46,930	\$ 46,930	\$ 45,169	\$ 45,169	\$ 45,169	\$ 45,169
201	Social Security	3,045	3,593	3,593	3,455	3,455	3,455	3,455
204	State Retirement	2,088	5,266	5,266	6,152	6,152	6,152	6,152
206	Life Insurance	18	21	21	84	21	21	21
207	Medical Insurance	4,903	6,260	6,260	5,530	5,768	5,768	5,768
307	Communication	945	600	600	1,000	1,000	1,000	1,000
355	Travel	881	1,400	1,400	2,000	2,000	2,000	2,000
499	Other Supplies & Materials	0	2,511	2,511	3,190	3,190	3,190	3,190
	Total Juvenile Services - Grant Programs	\$ 52,288	\$ 66,581	\$ 66,581	\$ 66,581	\$ 66,755	\$ 66,755	\$ 66,755

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	Budget
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
54240	JUVENILE SERVICES GRANT PROGRAM - CPG							
169	Part-Time Personnel	\$ 21,484	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
201	Social Security	1,644	0	0	0	0	0	0
356	Tuition	0	0	0	0	0	0	0
499	Other Supplies & Materials	1,953	0	0	0	0	0	0
599	Other Charges	200	0	0	0	0	0	0
709	Data Processing Equipment	1,090	0	0	0	0	0	0
	Total Safe Schools - Grant Programs	\$ 26,371	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	Budget
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	Budget
			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
Account				Totals		Proposal	Budget	Budget
No.				2013-2014		2014-2015	2014-2015	2014-2015
54240	JUVENILE SERVICES GRANT PROGRAM - JJS							
189	Other Salaries & Wages	\$ 7,407	\$ 7,407	\$ 7,407	\$ 7,407	\$ 7,421	\$ 7,421	\$ 7,421
201	Social Security	567	567	567	567	568	568	568
204	State Retirement	912	1,027	1,027	1,027	1,011	1,011	1,011
	Total YSO- Grant Programs	\$ 8,886	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 8,999
	TOTAL JUVENILE GRANT PROGRAMS	\$ 87,544	\$ 75,581	\$ 75,581	\$ 75,581	\$ 75,756	\$ 75,756	\$ 75,755

# SE TN COMMUNITY CORRECTIONS

Grant agreement between the State of Tennessee Board of Probation and Parole and Southeast Tennessee Community Corrections. The overall goals of the program are to promote public safety by: (a) reducing the number of non-violent felony offenders incarcerated in state prisons and local facilities; (b) providing alternative sentencing options for the District Attorney and Criminal Court Judges; (c) continuing the promotion of community awareness and citizen participation in the Community Corrections Program; (d) promoting victim restitution and community service restitution by non-violent felony offenders; and (e) having a high percentage of successful completions along with a minimum percentage of return rate for program participants.

## Goals and Objectives:

- Provide alternative sentencing for new non-violent felony offenders in order to reduce the number of commitments to State prison and county facilities;
- Continued active participation by the Southeast Tennessee Community Corrections Advisory Board;
- Continued operation of the victim restitution program and community service restitution program;
- Provide special services for program participants; and continued supervision and provision of services for program participants that have not completed the program.

## Performance Measurements:

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Projected FY 14-15
Successful Completions	26	26	26	26	26
Revocations	41	41	41	41	41
Intakes	71	71	71	71	71
% Budget Used	96%	96%	96%	96%	96%

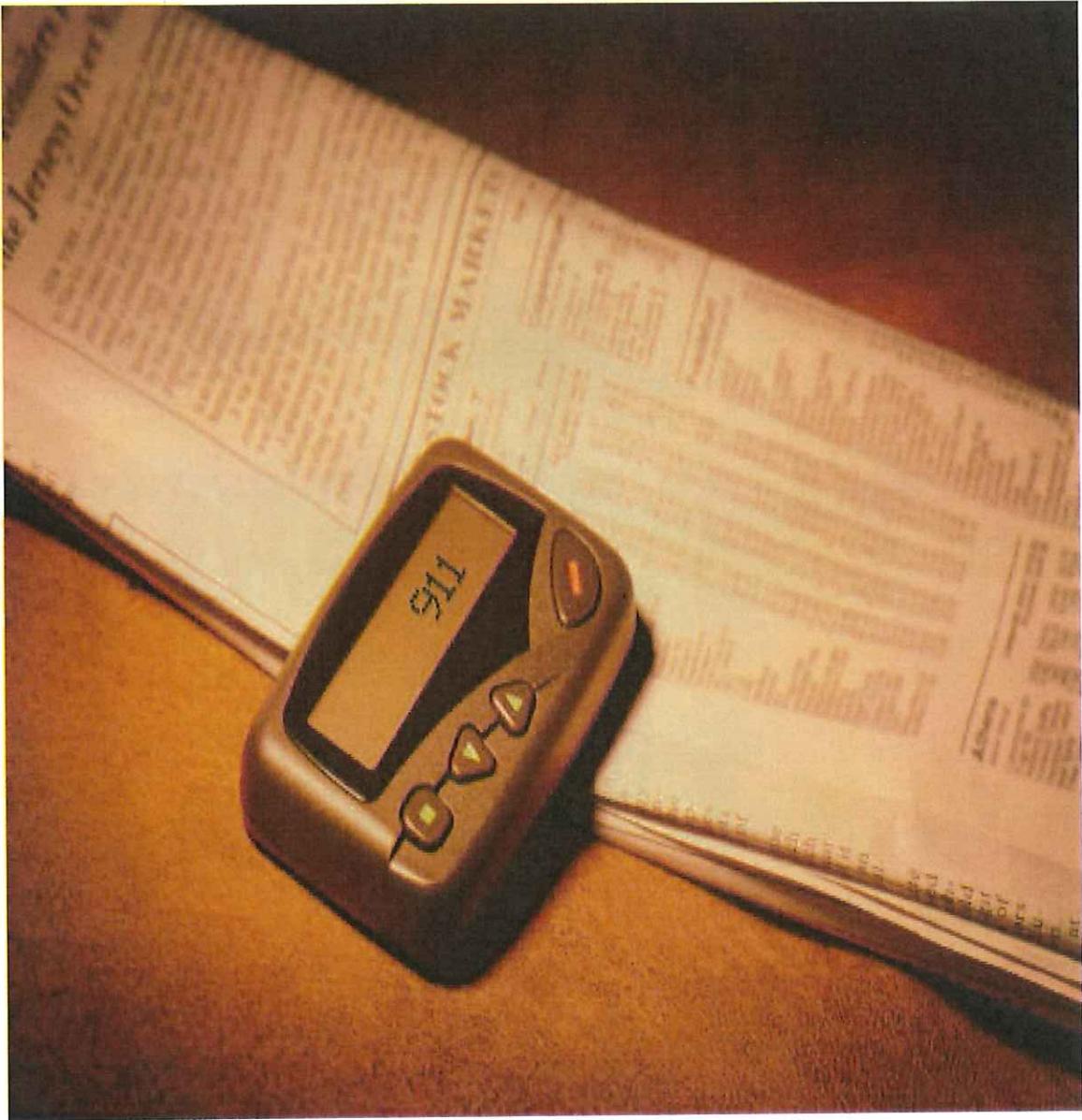
	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
<b>Full-Time</b>	5	5	5	5	5
<b>Part-Time</b>	1	1	1	1	1

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

Account	Actual 2012-2013	Original Budget 2013-2014	Amended	Budget	County	Finance	Budget 2014-2015
			Budget And Estimated Totals 2013-2014	Request 2014-2015	Mayor's Budget Proposal 2014-2015	Committee Proposed Budget 2014-2015	
54250 SE TN COMMUNITY CORRECTIONS							
105 Supervisor/Director	\$ 52,171	\$ 51,171	\$ 51,939	\$ 51,939	\$ 51,939	\$ 51,939	\$ 51,939
111 Probation Officers	86,801	85,425	86,706	86,706	86,706	86,706	86,706
162 Clerical Personnel	25,050	24,051	24,412	24,412	24,412	24,412	24,412
169 Part-Time Personnel	9,545	16,733	15,984	16,984	16,984	16,984	16,984
201 Social Security	12,791	13,575	13,950	13,775	13,773	13,773	13,773
204 State Retirement	20,850	21,974	23,196	22,021	22,208	22,208	22,208
206 Life Insurance	99	103	103	103	103	103	103
207 Medical Insurance	30,878	31,453	31,453	31,454	28,839	28,839	28,839
210 Unemployment Compensation	0	168	168	168	168	168	168
301 Accounting Services	2,400	2,400	2,400	2,400	2,400	2,400	2,400
305 Audit Services	75	500	500	500	500	500	500
307 Communication	4,737	6,000	6,000	6,000	6,000	6,000	6,000
322 Evaluation & Testing	4,835	4,835	5,335	4,835	4,835	4,835	4,835
336 Main & Repair - Equipment	1,054	1,200	1,500	1,200	1,200	1,200	1,200
348 Postal Charges	500	500	500	500	500	500	500
349 Printing, Stationery & Forms	147	400	400	400	400	400	400
351 Rentals	18,000	18,000	18,000	18,000	18,000	18,000	18,000
2355 Travel	14,006	11,500	16,500	11,500	11,500	11,500	11,500
2456 Tuition	3,038	4,000	4,000	4,000	4,000	4,000	4,000
410 Custodial Supplies	1,810	1,831	1,831	1,831	1,831	1,831	1,831
435 Office Supplies	1,245	2,650	2,650	2,650	2,650	2,650	2,650
437 Periodicals	252	450	450	450	450	450	450
452 Utilities	4,398	4,400	4,400	4,400	4,400	4,400	4,400
499 Other Supplies & Materials	974	1,450	1,450	1,450	1,450	1,450	1,450
506 Liability Insurance	6,896	9,476	9,476	9,476	9,476	8,065	8,065
513 Worker's Comp	0	0	0	0	0	1,028	1,028
599 Other Charges	14,084	29,557	23,407	29,557	29,557	29,557	29,557
709 Data Processing Equipment	0	0	0	0	0	0	0
Total Corrections Grant	\$ 316,636	\$ 343,803	\$ 346,711	\$ 346,711	\$ 344,281	\$ 343,898	\$ 343,898
TOTAL LAW ENFORCEMENT	\$ 14,493,117	\$ 15,061,189	\$ 15,287,272	\$ 15,368,786	\$ 15,244,030	\$ 15,330,632	\$ 15,330,631

# NOTES

**BRADLEY COUNTY**  
**PUBLIC SAFETY**



# EMERGENCY MANAGEMENT AGENCY

Bradley County Emergency Management Agency's mission is to help their citizens' deal with emergencies and disasters as they arise. When disasters strikes, they often tax the resources and personnel of local governments beyond their capability to respond properly. Therefore, Bradley County's agency has an emergency management plan and program in coordination with the Tennessee Emergency Management Agency. They have jurisdiction over the entire county to provide funds, make contracts, employ personnel, assign and make available county personnel and resources to perform emergency management functions, and to establish, as necessary, a primary and one or more secondary emergency operating centers.

## Goals and Objectives:

- Continued compliance with state and federal mandates related to emergency management and homeland security;
- Expand public/business relations in the scope of emergency preparedness, response, and recovery;
- Continue to upgrade and update essential equipment to facilitate the highest level of emergency services to the community; and
- Strive to continue in providing the highest level of emergency service coordination to the citizens of Bradley County and the Cities of Cleveland and Charleston.
- Foster greater coordination and consolidation of interoperable communications between emergency response agencies and municipalities throughout our Homeland Security district and beyond.

## Performance Measurements:

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Projected FY 14-15
Number of Drills & Exercises	8	8	8	8	8
Plan Procedures Approved	1	1	1	1	1
Local Emergency Planning Committee Meetings Held	1	1	1	1	1

### Fulltime Staff:

<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
4	4	4	4	4

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

		Actual	Original	Amended	Budget	County	Finance		
		2012-2013	Budget	Budget And	Request	Mayor's	Committee		
			2013-2014	Estimated	2014-2015	Budget	Proposed		
				Totals		Proposal	Budget		
COUNTY GENERAL FUND - 101				2013-2014		2014-2015	2014-2015	Budget	
Account No.								2014-2015	
54410	EMERGENCY MANAGEMENT AGENCY								
105	Supervisor/Director	\$ 56,946	\$ 57,800	\$ 57,800	\$ 57,800	\$ 58,956	\$ 58,956	\$	58,956
119	Accountants/Bookkeepers	29,972	30,422	30,422	30,422	31,030	31,030		31,030
133	Paraprofessionals	68,129	69,151	69,151	69,151	70,534	70,534		70,534
187	Overtime Pay	3,624	3,789	3,789	3,789	3,789	3,789		3,789
189	Other Salaries & Wages	0	0	0	1,200	0	0		0
201	Social Security	12,405	12,329	12,329	12,329	12,570	12,570		12,570
204	State Retirement	22,476	22,337	22,337	22,337	22,379	22,379		22,379
205	Retiree Medical Insurance	0	1,586	1,586	1,586	1,442	1,442		1,442
206	Life Insurance	79	82	82	82	82	82		82
207	Medical Insurance	24,848	25,380	25,380	25,380	23,071	23,071		23,071
307	Communication	23,701	20,000	26,810	20,000	20,000	20,000		20,000
309	Contracts with Government Agencies	18,845	18,845	9,426	19,508	19,508	19,508		19,508
310	Contracts with Private Agencies - LEPC	2,867	1,500	2,500	1,500	1,500	1,500		1,500
320	Dues & Memberships	1,216	1,300	1,300	1,300	1,300	1,300		1,300
328	Janitorial Services	478	1,000	1,000	1,000	1,000	1,000		1,000
335	Main & Repair - Building	1,539	1,700	1,700	1,700	1,700	1,700		1,700
336	Main & Repair - Equipment	1,355	1,500	1,500	1,700	1,500	1,500		1,500
338	Main & Repair - Vehicles	4,500	4,500	4,500	5,000	4,500	4,500		4,500
355	Travel	960	2,400	2,400	2,400	2,400	2,400		2,400
356	Tuition	811	3,000	0	3,000	3,000	3,000		3,000
367	Main & Repair - Data Processing Equip	9,998	10,000	10,000	10,000	10,000	10,000		10,000
425	Gasoline	11,373	11,500	11,500	11,845	11,500	11,500		11,500
435	Office Supplies	2,291	2,500	2,500	2,500	2,500	2,500		2,500
451	Uniforms	3,812	3,500	3,500	3,605	3,500	3,500		3,500
452	Utilities	14,837	14,500	14,500	14,935	14,500	14,500		14,500
502	Building & Contents Insurance	9,900	10,197	10,197	12,134	12,134	12,134		12,134
504	Operations (Tower Costs)	31,289	51,232	34,197	60,404	60,404	60,404		60,404
511	Vehicle & Equipment Insurance	8,061	8,820	8,820	8,820	8,820	8,820		8,820
599	Other Charges - EOC	5,216	6,500	6,500	6,695	6,500	6,500		6,500
718	Motor Vehicles	0	0	32,419	0	0	0		0
	Total EMA	\$ 371,528	\$ 397,370	\$ 408,145	\$ 412,122	\$ 410,119	\$ 410,119	\$	410,119

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# RESCUE SQUAD

**The Cleveland/Bradley County Volunteer Rescue Service is one of our emergency services agencies and is made up of over one hundred twenty dedicated volunteers who respond to more than a thousand calls a year. Some of the services provided by the rescue squad include responding to automobile crashes, collapsed building rescue, trench/ditch rescue, rope/high angle rescue, and dive rescue. Most of their specialized equipment is bought with funds raised through private donations or through fundraisers.**

**Beginning in 2012/2013, the Rescue budget was combined with the Fire Fund.**

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

		Actual	Original	Amended	Budget	County	Finance		
		2012-2013	Budget	Budget And	Request	Mayor's	Committee		
			2013-2014	Estimated		Budget	Proposed		
COUNTY GENERAL FUND - 101				Totals		Proposal	Budget	Budget	
Account No.				2013-2014	2014-2015	2014-2015	2014-2015	2014-2015	
54420	RESCUE SQUAD								
307	Communications	\$ 424	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
338	Maintenance & Repair - Vehicles	271	0	0	0	0	0	0	0
356	Tuition	425	0	0	0	0	0	0	0
410	Custodial Supplies	647	0	0	0	0	0	0	0
429	Instructional Supplies & Materials	1,500	0	0	0	0	0	0	0
451	Uniforms	2,000	0	0	0	0	0	0	0
499	Other Supplies & Materials	1,503	0	0	0	0	0	0	0
599	Other Charges - Fund Raisers	1,611	0	0	0	0	0	0	0
707	Building Improvements	5,427	0	0	0	0	0	0	0
790	Other Equipment	6,960	0	0	0	0	0	0	0
799	Other Capital Outlay	0	0	0	0	0	0	0	0
	Total Rescue Squad	\$ 20,768	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	Budget
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
54490	HOMELAND SECURITY							
309	Contracts with Government Agencies	102,884	0	63,849	43,697	43,697	43,697	43,697
	Total Homeland Security	\$ 102,884	\$ 0	\$ 63,849	\$ 43,697	\$ 43,697	\$ 43,697	\$ 43,697

# NOTES

# INSPECTION & REGULATION

**The Inspection and Regulation Department's mission is to develop and manage a risk profile that best suits Bradley County. This includes safety and loss prevention; on-the-job injuries; other accidents and drug and alcohol testing.**

## **Goals and Objectives:**

- Identify and analyze loss exposures;
- Examine the feasibility of alternative techniques available for treating those exposures;
- Select the most appropriate combination of techniques;
- Implement the selected techniques;
- Monitor the results and consideration of the need for change or improvement making adjustments as necessary.

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
54510	INSPECTION AND REGULATION							
108	OSHA Inspector	\$ 19,190	\$ 19,478	\$ 19,478	\$ 19,478	\$ 19,868	\$ 19,868	\$ 19,868
201	Social Security	1,452	1,490	1,490	1,490	1,520	1,520	1,520
204	State Retirement	2,656	2,700	2,700	2,700	2,706	2,706	2,706
506	Liability Insurance	153,840	158,455	158,455	158,455	158,455	161,099	161,099
	Total Inspection and Regulation	\$ 177,138	\$ 182,123	\$ 182,123	\$ 182,123	\$ 182,548	\$ 185,193	\$ 185,193

# COUNTY MEDICAL EXAMINER

The County Medical Examiner is required by the “post Mortem Examination Act” (TCA 38-7-101 and 38-7-117) to investigate certain types of deaths occurring in this county and to keep records on investigations and examinations of such deaths. In this way, the medical and legal circumstances of a death can be properly documented and provisions can be made for the completion of a death certificate.

## Goals and Objectives:

- Detect unsuspected homicides;
- Protect the health of the community;
- Clarify workmen compensation claims, insurance claims and civil lawsuits; and
- Provide vital statistics that are more accurate.

## Performance Measurements:

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Projected FY 14-15
Total # of Deaths Reported	218	220	225	225	225
Autopsy's Performed	64	65	70	70	70
Cremations Approved	42	45	45	45	45
Death Certificates Signed	97	99	100	100	100
Hospice Notifications	39	40	40	40	40
Scene Investigations	105	110	120	120	120

	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015*</u>
<b>Full-Time</b>	0	0	0	0	1
<b>Part-Time</b>	3	3	3	4	3

\*Staffing levels adjusted to place full time assistant and still allow for three part time employees including a medical doctor.

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.		2012-2013	2013-2014	Totals	2014-2015	2014-2015	2014-2015	2014-2015
54610	COUNTY CORONER/MEDICAL EXAMINER							
105	Supervisor/Administrator	\$ 0	\$ 42,870	\$ 42,870	\$ 42,870	\$ 43,727	\$ 43,727	\$ 43,727
131	Medical Personnel	13,000	13,000	13,000	13,000	13,000	13,000	13,000
169	Part Time	20,000	0	0	0	0	0	0
187	Overtime (Assistants)	34,236	12,000	12,000	24,000	20,000	20,000	20,000
201	Social Security	4,924	5,192	5,192	6,110	5,870	5,870	5,870
204	State Retirement	6,547	7,605	7,605	9,108	8,680	8,680	8,680
206	Life Insurance	0	21	21	21	21	21	21
207	Medical Insurance	0	6,355	6,355	5,530	5,768	5,768	5,768
307	Communication	1,333	1,000	1,000	1,000	800	800	800
338	Maint. & Repair Services - Vehicles	1,000	1,000	1,000	1,000	1,000	1,000	1,000
340	Medical Services (Autopsies & Labs)	76,535	68,000	68,000	68,000	68,000	68,000	68,000
341	Pauper Burials	0	1,000	1,000	1,000	1,000	1,000	1,000
355	Travel	1,241	750	750	750	750	750	750
2413	Medical Supplies	1,748	1,500	1,500	1,500	1,500	1,500	1,500
2425	Gasoline	3,000	3,000	3,000	3,000	3,000	3,000	3,000
435	Office Supplies	290	300	300	300	300	300	300
451	Uniforms	44	500	500	500	500	500	500
511	Vehicle & Equip. Insurance	1,500	1,545	1,545	1,545	1,545	1,345	1,345
524	Staff Development / In Service	798	825	825	825	825	825	825
718	Motor Vehicle	0	0	0	0	0	0	0
	Total County Coroner/Medical Examiner	\$ 166,196	\$ 166,463	\$ 166,463	\$ 180,059	\$ 176,285	\$ 176,085	\$ 176,085

# 911

**The Bradley County “911” Emergency Communications District is a joint venture between Bradley County, Tennessee and the Cities of Cleveland and Charleston, Tennessee. The District assists emergency services agencies in the saving of lives, protection of property, and swift apprehension of criminals for all citizens of Bradley County. This fund is for the County’s annual contribution.**

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
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COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	Budget
				2013-2014		2014-2015	2014-2015	2014-2015
54900	OTHER PUBLIC SAFETY							
316	Contributions - Dispatchers at 911 Center	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
316	Contributions - 911 Additional 1 time request	\$ 0	\$ 100,000	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 0
	Total Other Public Safety	\$ 450,000	\$ 550,000	\$ 550,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
	TOTAL PUBLIC SAFETY	\$ 1,288,514	\$ 1,295,956	\$ 1,370,580	\$ 1,268,001	\$ 1,262,650	\$ 1,265,094	\$ 1,265,094

# NOTES

# BRADLEY COUNTY PUBLIC HEALTH PROGRAMS



**Ambulance Service**

Photo Courtesy of Rena' Samples



**Health Department**

Photo Courtesy of Amy Moore

# HEALTH DEPARTMENT

The role of public health is to promote and protect the health and safety of all Bradley Countians. This mission is accomplished by (1) identifying health risks in the community; (2) maintaining a safe and healthful environment; (3) detecting, investigating, and preventing the spread of disease; (4) promoting healthy lifestyles; (5) providing primary care for individuals with limited access to such care from the private sector; and ensuring health care practitioners meet the requirements for providing adequate care; (6) informing the public on health issues.

## Goals and Objectives:

- Provide information and counseling on health improvements;
- Provide intensive follow-ups.

Fulltime Staff:					
	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
LOCAL – Full-time	5	5	5	5	5
- Part-time	1	1	1	1	1
STATE – Full-time	25	25	25	25	25
- Part-time	1	1	1	1	1

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.		2012-2013	2013-2014	Totals	2014-2015	2014-2015	2014-2015	2014-2015
55110	LOCAL HEALTH CENTER - LOCAL							
133	Paraprofessionals	\$ 61,337	\$ 67,470	\$ 76,277	\$ 67,470	\$ 68,702	\$ 68,702	\$ 64,579
166	Custodial Personnel	30,008	30,322	30,322	30,322	30,745	30,745	30,745
201	Social Security	6,659	7,481	7,752	7,481	7,608	7,608	7,292
204	State Retirement	11,816	12,112	11,512	12,112	12,145	12,145	11,583
206	Life Insurance	82	82	82	82	82	82	82
207	Medical Insurance	25,040	25,380	25,380	25,380	23,071	23,071	23,071
307	Communication	5,916	6,500	6,500	6,500	6,500	6,500	6,500
335	Building Maintenance	2,949	2,950	2,950	2,950	2,950	2,950	2,950
351	Rentals	1,000	1,000	1,000	1,000	1,000	1,000	1,000
355	Travel	6,327	8,440	4,561	8,440	8,440	8,440	8,440
356	Tuition	565	1,000	1,000	1,000	1,000	1,000	1,000
410	Custodial Supplies	2,375	4,000	3,111	4,000	4,000	4,000	4,000
413	Drugs & Medical Supplies	6,996	4,500	790	4,500	4,500	4,500	4,500
435	Office Supplies	5,198	5,500	6,500	6,500	5,500	5,500	5,500
452	Utilities	25,493	25,932	25,932	25,932	25,932	25,932	25,932
499	Other Supplies & Materials (Bldg. Maint.)	709	1,400	1,400	1,400	1,400	1,400	1,400
599	Other Charges	166,167	185,244	185,244	185,244	185,244	185,244	185,244
799	Other Capital Outlay	3	0	661	0	0	0	0
	Total Local Health Center	\$ 358,640	\$ 389,313	\$ 390,974	\$ 390,313	\$ 388,818	\$ 388,818	\$ 383,818

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# ANIMAL CONTROL

**This budget covers the annual payment under the agreement between Bradley County and the SPCA to provide animal control services on a county wide basis.**

## **Goals and Objectives:**

- Investigate all complaints in regard to Animal control;
- Capture and impound all animals as needed.

## **Performance Measurements:**

	<u>Actual FY 10-11</u>	<u>Actual FY 11-12</u>	<u>Actual FY 12-13</u>	<u>Estimated FY 13-14</u>	<u>Projected FY 14-15</u>
Animal Control complaints:					
City	3,060	3,070	3,080	3,090	
County	4,720	4,730	4,740	4,750	5,000
Animals Involved:					
City	2,405	2,415	2,425	2,425	
County	4,675	4,685	4,695	4,695	5,000

**March 1, 2014 contract with City of Cleveland ended – Current contract with SPCA covering County only.**

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
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COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	Budget
				2013-2014	2014-2015	2014-2015	2014-2015	2014-2015
55120	RABIES AND ANIMAL CONTROL							
309	Contract with City of Cleveland	\$ 325,000	\$ 180,000	\$ 120,000	\$ 0	\$ 0	\$ 0	\$ 0
316	Contract with SPCA	0	0	66,667	80,000	80,000	80,000	80,000
	Total Rabies and Animal Control	\$ 325,000	\$ 180,000	\$ 186,667	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000

- Option 2 as recommended by Finance Committee

# EMERGENCY MEDICAL SERVICE

The mission of Bradley County Emergency Medical Service is to provide quality pre-hospital care to the citizens and guests of Cleveland and Bradley County. Bradley County Emergency Medical Service provides advanced and basic life support emergency and non-emergency transport to all of Bradley County, hospital to hospital transport and nursing home transfers as well as tiered response to other basic life support services. Bradley County Emergency Medical Service also offers advanced life support services to surrounding counties. Bradley County now has a fleet of twelve ambulances, with a call schedule that provides at least one Paramedic per ambulance. There are eight ambulances operating during the day from 8 AM until 4 PM with two additional units operating on split shifts from 7 AM until 3 PM and 11 AM until 7 PM to ensure there is always an ambulance available even during transitions between shifts. We have seven ambulances in the evening from 4 PM until midnight with an additional ambulance working from 3 PM until 11 PM. Night shift consists of six ambulances on duty until 8 AM. The weekend consists of seven ambulances on Saturday for the rest of the weekend.

## Goals and Objectives:

- To provide quality ambulance service to all citizens;
- To increase call volume while maintaining the highest level of care to all citizens.

## Performance Measurements:

	<u>Actual FY 10-11</u>	<u>Actual FY 11-12</u>	<u>Actual FY 12-13</u>	<u>Estimated FY 13-14</u>	<u>Projected FY 14-15</u>
Collections	\$3,900,000	\$3,817,589	\$4,215,250	\$4,200,000	\$4,200,000
Response Calls	22,000	24,000	27,000	28,000	28,000

	<u>2010/2011</u>	<u>2011-2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
<b>Full-Time</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>
<b>Part-Time</b>	<b>30</b>	<b>30</b>	<b>40</b>	<b>40</b>	<b>40</b>

STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015  
 COUNTY GENERAL FUND - 101

Account No.		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget 2013-2014	Budget And Estimated Totals 2013-2014	Request Budget 2014-2015	Mayor's Budget Proposal 2014-2015	Committee Proposed Budget 2014-2015	Budget 2014-2015
55130	EMERGENCY MEDICAL SERVICES							
105	Supervisor/Director	\$ 61,415	\$ 63,062	\$ 63,062	\$ 63,062	\$ 63,379	\$ 63,379	\$ 63,379
119	Accountants/Bookkeepers	111,082	111,559	111,559	111,559	112,228	112,228	112,228
133	Paraprofessionals	2,280,003	2,371,588	2,371,588	2,370,164	2,416,496	2,416,496	2,416,496
169	Part-Time Personnel	500,000	571,888	571,888	641,776	618,480	618,480	618,480
187	Overtime	152,303	165,000	165,000	165,000	165,000	165,000	165,000
201	Social Security	230,489	251,157	251,156	255,397	258,232	258,232	258,232
204	State Retirement	337,815	370,773	370,773	321,040	375,517	375,517	375,517
205	Retiree Insurance	0	28,553	0	28,553	28,839	28,839	28,839
206	Life Insurance	1,167	1,210	1,210	1,260	1,210	1,210	1,210
207	Medical Insurance	355,244	361,665	336,217	387,100	346,072	346,072	346,072
307	Communication	18,858	22,600	22,600	22,600	22,600	22,600	22,600
320	Dues and Memberships	330	330	330	460	460	460	460
329	Laundry Service	15,000	12,000	12,000	13,000	12,000	12,000	12,000
333	Licenses	3,000	3,250	3,250	3,250	3,250	3,250	3,250
335	Maintenance & Repair-Building	1,282	2,600	3,100	5,400	3,800	3,800	3,800
336	Maintenance & Repair-Equipment	3,500	4,000	4,000	4,000	4,000	4,000	4,000
338	Maintenance & Repair-Vehicles	186,125	175,000	199,722	175,000	175,000	175,000	175,000
355	Travel	1,511	1,600	1,600	1,600	1,500	1,500	1,500
356	Tuition	2,910	4,000	4,000	4,000	4,000	4,000	4,000
410	Custodial Supplies	3,277	4,000	4,267	4,500	4,000	4,000	4,000
413	Drugs & Medical Supplies	139,000	146,000	159,158	148,000	148,000	148,000	148,000
425	Gasoline	179,150	145,000	178,872	150,000	150,000	150,000	150,000
435	Office Supplies	15,370	15,500	15,704	16,000	15,500	15,500	15,500
451	Uniforms	2,389	7,000	7,000	20,000	10,000	10,000	10,000
452	Utilities	28,417	24,000	24,000	28,000	25,000	25,000	25,000
499	Other Supplies & Materials	5,335	5,500	5,500	6,000	5,500	5,500	5,500
511	Vehicle & Equipment Insurance	12,153	12,518	12,518	12,518	12,518	16,542	16,542
513	Worker's Comp Insurance	92,500	105,450	105,450	105,450	105,450	152,512	152,512
709	Data Processing Equipment	6,016	8,200	8,200	11,400	8,400	8,400	8,400
718	Motor Vehicles	75,000	0	0	160,000	160,000	160,000	160,000
719	Office Equipment	962	1,300	1,300	2,600	1,300	1,300	1,300
790	Other Equipment	44,424	21,602	46,702	70,850	42,050	42,050	42,050
	Total Emergency Medical Service	\$ 4,866,027	\$ 5,017,903	\$ 5,061,725	\$ 5,309,539	\$ 5,299,781	\$ 5,350,867	\$ 5,350,867

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# JUVENILE DRUG COURT

**This Grant is between the State of Tennessee, Department of Finance and Administration, Office of Criminal Justice Programs and Bradley County. The grant will fund the operational Juvenile Drug Court to serve those youth ages 13-18. The purpose of the program is to identify early and promptly place juvenile offenders with alcohol, tobacco, and other drugs issues into the Juvenile drug Court Program. The Juvenile Drug Court will give the Bradley County Juvenile Court Judge the resource needed to provide an intensive program for juvenile alcohol, tobacco, and other drug offenders.**

## Goals and Objectives:

- To reduce the use of detention as an alternative for non-violent substance using/abusing juvenile offenders;
- To reduce incidences of drug use among juvenile offenders;
- To reduce crimes committed as a result of drug use and addiction thereby promoting public safety;
- To increase the personal, familial, and societal accountability of juvenile offenders; and
- To promote effective interaction and the use of resources among local juvenile justice and community agencies.

## Performance Measurements:

	<u>Actual FY 10-11</u>	<u>Actual FY 11-12</u>	<u>Actual FY 12-13</u>	<u>Estimated FY 13-14</u>	<u>Projected FY 14-15</u>
Percent of all goals & objectives met	100%	100%	100%	100%	100%

<b>Fulltime Staff:</b>				
<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
1	1	1	1	1

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.		2012-2013	2013-2014	Totals	2014-2015	2014-2015	2014-2015	2014-2015
55170	ALCOHOL/DRUG PGR - JUVENILE DRUG COURT							
189	Other Salaries & Wages	\$ 33,612	\$ 33,613	\$ 33,613	\$ 33,613	\$ 34,089	\$ 34,089	\$ 34,089
201	Social Security	2,571	2,572	2,572	2,572	2,608	2,608	2,608
204	State Retirement	4,659	4,663	4,663	4,663	4,643	4,643	4,643
206	Life Insurance	20	21	21	21	21	21	21
207	Medical Insurance	6,076	6,076	6,076	5,530	5,768	5,768	5,768
307	Communication	420	420	420	435	435	435	435
355	Travel	1,000	1,000	1,000	1,500	1,500	1,500	1,500
499	Other Supplies & Materials	1,527	1,635	1,635	1,666	937	937	937
599	Other Charges	429	0	0	0	0	0	0
	Total Juvenile Drug Court Grant	\$ 50,314	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

BRADLEY COUNTY, TENNESSEE  
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 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
Account				Totals		Proposal	Budget	Budget
No.				2013-2014	2014-2015	2014-2015	2014-2015	2014-2015
55190	HEALTH SERVICES - STATE							
131	Medical Personnel	\$ 106,313	\$ 107,740	\$ 113,017	\$ 113,017	\$ 114,153	\$ 114,153	\$ 114,153
133	Paraprofessionals	577,483	577,483	595,290	595,290	649,932	649,932	649,932
169	Part-Time Personnel	21,452	75,842	72,593	72,593	20,397	20,397	20,397
201	Social Security	53,363	58,221	56,182	56,182	60,013	60,013	60,013
204	State Retirement	85,055	94,971	95,305	95,305	104,068	104,068	104,068
206	Life Insurance	430	513	513	513	533	533	533
207	Medical Insurance	125,200	125,200	125,200	125,200	149,964	149,964	149,964
320	Dues & Memberships	0	0	2,100	2,100	0	0	0
355	Travel	21,136	28,000	28,500	28,500	28,500	28,500	28,500
435	Office Supplies	1,621	2,761	1,800	1,800	2,000	2,000	2,000
504	Insurance	0	0	1,100	1,100	2,000	2,000	2,000
	Total Health Services - State	\$ 992,053	\$ 1,070,731	\$ 1,091,600	\$ 1,091,600	\$ 1,131,561	\$ 1,131,561	\$ 1,131,561
	TOTAL PUBLIC HEALTH PROGRAMS	\$ 6,592,034	\$ 6,707,947	\$ 6,780,965	\$ 6,921,452	\$ 6,950,161	\$ 7,001,247	\$ 6,996,246

BRADLEY COUNTY  
PUBLIC WELFARE PROGRAMS



# BEHAVIORAL RESEARCH CENTER

**This budget covers the annual contribution from Bradley County. Behavioral Research Institute provides child abuse prevention services, conflict resolution training and domestic violence treatment.**

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101

Account	Actual 2012-2013	Original Budget 2013-2014	Amended Budget And Estimated Totals 2013-2014	Budget Request 2014-2015	County Mayor's Budget Proposal 2014-2015	Finance Committee Proposed Budget 2014-2015	Budget 2014-2015
No.							
55510 GENERAL WELFARE ASSISTANCE							
316 Contributions (Behavioral Research)	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Total General Welfare Assistance	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500

# TENNESSEE REHABILITATION CENTER

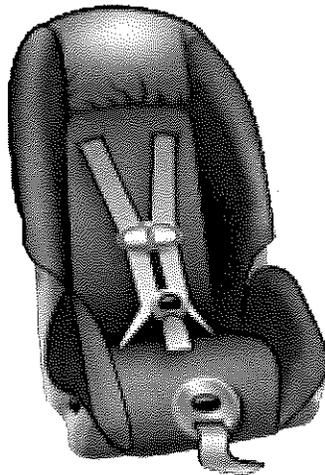
The budget covers the annual contribution from Bradley County. The Tennessee Rehabilitation Center at Cleveland is a part of the Division of Rehabilitation Services, which is a division of the Tennessee Department of Human Services. The Division of Rehabilitation Services serves exclusively individuals with a disability that creates a substantial impediment to employment. The center is one of 18 community based vocational training centers operated by the Division of Rehabilitation Services throughout the state. Rehabilitation counselors refer clients for vocation evaluations, work adjustment training, and job placement assistance. The center contracts with local business and industry allowing them to outsource certain work that might be considered low skill, a nuisance, or not cost effective. This work provides an opportunity for training to clients where they actually receive remuneration for their work.

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101	Actual	Original	Amended	Budget	County	Finance	
Account	2012-2013	Budget	Budget And	Request	Mayor's	Committee	
No.		2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
			Totals		Proposal	Budget	2014-2015
			2013-2014		2014-2015	2014-2015	2014-2015
55590 OTHER LOCAL WELFARE SERVICES							
309 Contracts Govt. Agencies (VOC TR CTR-80/20)	\$ 88,944	\$ 88,944	\$ 88,944	\$ 97,091	\$ 90,011	\$ 90,011	\$ 90,011
Total Other Local Welfare Services	\$ 88,944	\$ 88,944	\$ 88,944	\$ 97,091	\$ 90,011	\$ 90,011	\$ 90,011

# CHILD SEAT GRANT

**This is a grant between the State of Tennessee, Department of Health Services Administration and Bradley County Government for the administration of the Child Seat fund project.**



BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
Account		2012-2013	Budget	Budget And	Request	Mayor's	Committee	Budget
No.			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
				Totals		Proposal	Budget	Budget
				2013-2014	2014-2015	2014-2015	2014-2015	2014-2015
55900	CAR SEAT GRANT							
435	Office Supplies	\$ 6,024	\$ 12,500	\$ 14,988	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
499	Other Supplies & Materials	0	0	0	0	0	0	0
	Total Car Seat Grant	\$ 6,024	\$ 12,500	\$ 14,988	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
	TOTAL PUBLIC HEALTH & WELFARE PROGRAMS	\$ 96,468	\$ 102,944	\$ 105,432	\$ 111,091	\$ 104,011	\$ 104,011	\$ 104,011

# LIFE BRIDGES, INC.

**This budget covers the annual contribution from Bradley County. Life Bridges, Inc. is a private non-profit organization providing a biopsychosocial model of care to people with disabilities in our community. Services include medical, mental health, behavioral and psychosocial rehabilitation services; vocational and rehabilitation training; nursing and personal assistance; and adult and children residential services.**

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

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
56100	ADULT ACTIVITIES							
309	Contracts with Govt. Ag. (Life Bridges, Inc.) (80/20)	\$ 9,500	\$ 9,500	\$ 9,500	\$ 15,000	\$ 9,500	\$ 9,500	\$ 9,500
	Total Adult Activities	\$ 9,500	\$ 9,500	\$ 9,500	\$ 15,000	\$ 9,500	\$ 9,500	\$ 9,500

# BRADLEY/CLEVELAND COMMUNITY SERVICES

**This budget covers the annual contribution from Bradley County. Bradley/Cleveland Community Services Agency is a public non-profit organization servicing Cleveland and Bradley County. It develops and administers programs for and with low-income people, coordinates its efforts with other agencies concerned with poverty, involves low-income people in the planning and conduct of the agency and serves as an advocate for low-income families. Services include home delivered meals, senior discounts and activities, temporary housing for the homeless, energy assistance programs, weatherization, emergency food assistance programs, summer feeding programs, bilingual/Hispanic services and housing assistance programs.**

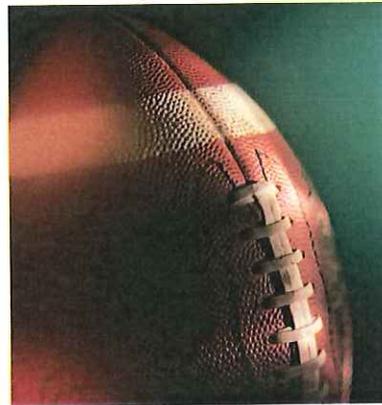
BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	Budget
			2013-2014	2013-2014	2014-2015	2014-2015	2014-2015	2014-2015
56300	SENIOR CITIZENS ASSISTANCE							
310	Contracts w/other Public Agencies-RSVP (County Only)	\$ 1,250	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
316	Bradley-Cleveland Community Services (50/50)	<u>91,560</u>	<u>93,391</u>	<u>93,391</u>	<u>95,250</u>	<u>94,326</u>	<u>94,326</u>	<u>94,326</u>
	Total Senior Citizens Assistance	<u>\$ 92,810</u>	<u>\$ 93,391</u>	<u>\$ 93,391</u>	<u>\$ 95,250</u>	<u>\$ 94,326</u>	<u>\$ 94,326</u>	<u>\$ 94,326</u>

# NOTES

# BRADLEY COUNTY

## SOCIAL, CULTURAL & RECREATION



# PARKS & RECREATION DEPARTMENT

The mission of Bradley County Parks and Recreation is to provide professional, safe recreational programs and facilities for the citizens of Bradley County. The department presently manages six parks, two football stadiums, BMX Track, McDonald Gym and recreational activities for the citizens of Bradley County. The Recreation Department is responsible for the daily maintenance of 232 acres for Bradley County Facilities including Bradley County Recreational Park, Mike Burke Park, Blue Springs Park, Bradley North Park, Valley View Park, BMX Track, Elrod Park and McDonald Gym. The department is also responsible for the administration of the Bradley County Youth Basketball League, Bradley/Cleveland Youth Football League, and the Bradley County Youth Baseball and Softball Leagues. The Softball Complex at the Bradley County Recreational Park is the host site for adult and youth softball and select baseball tournaments.

## Goals and Objectives:

- Continue to provide equal opportunity to every citizen;
- Utilize resources effectively and efficiently;
- Set aside park and recreation resources for the future;
- Generate stronger support for recreation; and
- Provide recreational programming to address more classifications.

## Performance Measurements:

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Projected FY 14-15
Baseball Participants	1,600	1,610	1,620	1,630	1,640
Basketball Participants	1,100	1,110	1,120	1,130	1,140
Football Participants	460	470	480	490	500
Softball Participants	330	340	350	360	360
BMX Participants	200	200	220	230	230

	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
Full-Time	9	9	9	9	9
Part-Time	20	20	20	20	20

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015  
 COUNTY GENERAL FUND - 101

Account No.	Actual 2012-2013	Original Budget 2013-2014	Amended	Budget Request 2014-2015	County	Finance	Budget 2014-2015
			Budget And Estimated Totals 2013-2014		Mayor's Budget Proposal 2014-2015	Committee Proposed Budget 2014-2015	
56900 OTHER SOCIAL, CULTURAL AND RECREATION							
103 Assistants	\$ 73,753	\$ 74,862	\$ 74,862	\$ 78,862	\$ 76,859	\$ 76,859	\$ 76,859
105 Supervisor/Director	51,613	52,387	52,387	52,387	53,435	53,435	53,435
141 Foreman	29,323	29,763	29,763	0	0	0	0
162 Clerical	20,676	20,986	20,986	30,000	25,986	25,986	25,986
165 Cafeteria Personnel	27,046	0	0	0	0	0	0
167 Maintenance Personnel	88,170	95,172	95,172	125,929	127,414	127,414	127,414
168 Temporary Personnel	10,593	67,075	67,075	67,075	67,075	67,075	67,075
187 Overtime Pay	0	1,000	1,000	1,000	0	0	0
189 Other Salaries & Wages	20,188	0	0	0	0	0	0
201 Social Security	24,489	26,105	26,105	26,105	26,834	26,834	26,834
204 State Retirement	37,035	36,546	36,546	36,546	36,869	36,869	36,869
206 Life Insurance	180	185	185	185	185	185	185
207 Medical Insurance	45,215	50,760	50,160	50,760	46,143	46,143	46,143
307 Communications	3,800	3,800	3,800	3,800	3,600	3,600	3,600
335 Maintenance & Repair - Buildings	69,830	75,000	78,000	75,000	75,000	75,000	75,000
355 Travel	1,700	1,700	1,700	1,700	1,700	1,700	1,700
422 Food Supplies	61,757	64,226	64,826	64,226	64,226	64,226	64,226
425 Gasoline	12,589	14,000	14,000	15,000	14,000	14,000	14,000
435 Office Supplies	2,499	2,500	2,500	2,500	2,500	2,500	2,500
451 Uniforms	2,483	2,000	2,000	2,000	2,000	2,000	2,000
452 Utilities	99,323	104,000	104,000	104,000	104,000	104,000	104,000
499 Other Supplies & Materials	199,619	208,000	208,000	208,000	208,000	208,000	208,000
511 Vehicle and Equipment Insurance	1,013	1,043	1,043	1,043	1,043	1,025	1,025
513 Worker's Comp Insurance	4,924	5,613	5,613	5,613	5,613	8,884	8,884
790 Other Equipment	0	6,500	6,500	30,000	22,500	22,500	22,500
799 Other Capital Outlay	25,708	20,000	25,000	20,000	10,000	10,000	10,000
Total Other Social, Cultural & Recreation	\$ 913,526	\$ 963,223	\$ 971,223	\$ 1,001,731	\$ 974,981	\$ 978,234	\$ 978,234

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BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
56700	RECREATION TOURNAMENTS							
168	Temporary Personnel	\$ 0	\$ 0	\$ 0	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
499	Other Supplies & Materials	0	0	0	19,500	19,500	19,500	19,500
510	Trustee Commission	0	0	0	500	500	500	500
799	Other Capital Outlay	0	0	0	10,000	10,000	10,000	10,000
	Total New Recreation Fund	\$ 0	\$ 0	\$ 0	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	TOTAL SOCIAL, CULTURAL & RECREATION	\$ 1,015,836	\$ 1,066,114	\$ 1,074,114	\$ 1,161,981	\$ 1,128,807	\$ 1,132,059	\$ 1,132,059

BRADLEY COUNTY

# AGRICULTURE & NATURAL RESOURCES



# AGRICULTURAL EXTENSION SERVICES

The University of Tennessee Extension in Bradley County offers its programs to all interested individuals. Services include educational programs focused on strengthening individuals, families and communities by addressing critical issues and needs, such as teaching parenting skills, improving nutrition and health, managing family finances, addressing child care needs, and others. The 4-H program helps young people develop the life skills needed to become capable, responsible and caring citizens. Through local 4-H clubs, special interest groups, after-school programs, camp and many other activities, 4-H'ers have fun, make lasting friendships, enjoy "hands-on" learning experiences and get involved in their communities.

## Goals and Objectives:

- Continue to provide university research based information to the residents of Bradley County in the areas of animal agriculture, field crops, horticulture, nutrient management, bio-security, integrated pest management, and natural resources;
- Continue to provide family and consumer sciences information in the areas of financial management;
- Continue to offer 4-H programs to 4-12 grades in agriculture, family and consumer sciences, wildlife and natural resources. Conduct special programs emphasizing public speaking, leadership, responsible citizenship, service learning; and
- Continue to provide the services of the Farmer's Market and Cannery to the residents of Bradley County.

	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
Full-Time	7	7	7	6	6
Part-Time	2	2	2	3	3

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
Account				Totals		Proposal	Budget	Budget
No.			2013-2014	2013-2014	2014-2015	2014-2015	2014-2015	2014-2015
57100	AGRICULTURAL EXTENSION SERVICE							
162	Clerical Personnel	\$ 13,387	\$ 9,135	\$ 9,135	\$ 9,135	\$ 9,318	\$ 9,318	\$ 9,318
169	Part-Time Personnel	12,668	18,000	18,000	18,000	18,000	18,000	18,000
189	Other Salaries & Wages	116,018	197,490	237,113	197,490	201,440	201,258	201,258
191	Board & Committee Members Fees	155	560	560	560	560	560	560
201	Social Security	7,779	17,227	19,507	17,227	17,543	17,529	17,529
204	Retirement	14,760	25,638	28,026	25,638	28,705	28,680	28,680
206	Life Insurance	10	21	21	21	21	21	21
207	Medical Insurance	12,159	24,886	25,888	24,886	23,071	23,071	23,071
299	Other Fringe Benefits	196	300	451	300	300	300	300
307	Communication	2,147	2,200	2,200	2,200	2,200	2,200	2,200
309	Contracts with Government Agencies	2,332	2,500	5,000	2,500	2,500	2,500	2,500
320	Dues & Memberships	290	275	275	275	275	275	275
335	Maintenance & Repair Services	5,093	3,000	10,500	3,000	3,000	3,000	3,000
355	Travel	196	2,100	6,400	2,100	2,100	2,100	2,100
435	Office Supplies	562	500	1,700	500	500	500	500
452	Utilities	5,403	6,500	7,500	6,500	6,500	6,500	6,500
799	Other Capital Projects	52,970	0	0	0	0	0	0
	Total Agricultural Extension Service	\$ 246,125	\$ 310,331	\$ 372,277	\$ 310,332	\$ 316,033	\$ 315,812	\$ 315,812

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# SOIL CONSERVATION

**Bradley County Soil Conservation is a legal subdivision of the federal government authorized by the State of Tennessee Soil Conservation District Law of 1939. They provide technical expertise on a variety of natural resource problems for the land-users in Bradley County of non-Federal land. They assist their clients in protection, conservation, and enhancement of our natural resources (soil, water, air, plants, and animals) through the use of Best Management Practices.**

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
Account		2012-2013	Budget	Budget And	Request	Mayor's	Committee	Budget
No.			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
				Totals		Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
57500	SOIL CONSERVATION							
201	Social Security	\$ 239	\$ 2,142	\$ 2,142	\$ 2,142	\$ 2,185	\$ 2,185	\$ 2,185
204	Retirement	0	2,264	2,264	2,264	3,890	3,890	3,890
206	Life Insurance	0	21	21	21	21	21	21
207	Medical Insurance	0	6,345	6,345	6,345	5,768	5,768	5,768
309	Contracts With Government Agencies	44,263	28,000	28,000	28,000	28,560	28,560	28,560
310	Contracts With Other Public Ag.-SE TN Resource	200	200	200	200	200	200	200
599	Other Charges	8,000	8,000	8,000	8,000	8,000	8,000	8,000
	Total Soil Conservation	\$ 52,702	\$ 46,971	\$ 46,972	\$ 46,972	\$ 48,623	\$ 48,623	\$ 48,623

• Federal Employee hired by board - salaries and benefits paid for by Bradley County.

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
57900	FARMERS MARKET - NORTH	\$ 1,727	\$ 0	\$ 1,218	\$ 0	\$ 0	\$ 0	\$ 0
799	Other Capital Outlay	\$ 1,727	\$ 0	\$ 1,218	\$ 0	\$ 0	\$ 0	\$ 0
	Total Farmers Market - North	\$ 1,727	\$ 0	\$ 1,218	\$ 0	\$ 0	\$ 0	\$ 0
	TOTAL AGRICULTURE & NATURAL RESOURCES	\$ 300,554	\$ 357,303	\$ 420,469	\$ 357,304	\$ 364,656	\$ 364,435	\$ 364,435

**BRADLEY COUNTY**  
**OTHER GENERAL**  
**GOVERNMENT**



Photo Courtesy of Rena' Samples

# ENGINEERING/STORM WATER MANAGEMENT

**ENGINEERING** – Bradley County Department of Engineering’s responsibilities include reviewing all subdivision plats, drainage and erosion control plans and road profiles for drainage locations, easements and environmental compliance. The department works with other county facilities such as the County Road Superintendent, the County Mayor, the Planning Commission, the Building Inspections office, and Emergency 911, on matters that require engineering expertise. Building expansion, grading, site work, dry hydrants, traffic signals and transportation plans are also important components of this department. Topographic surveys, computer aided drafting and design, administering NPDES regulations for storm-water, erosion prevention and sediment control, and enforcing the flood plain resolution for the National Flood Insurance Program are additional services provided by this department. The County Engineer is the department head for the Planning, Building and Stormwater departments.

**STORM WATER** - The Storm Water program was mandated by the Environmental Protection Agency (EPA) as authorized under the Clean Water Act of 1977 and the Water Quality Act of 1987. The program strives to improve the quality of water in Bradley County by developing and implementing procedures that can help prevent contamination of the waterways. This will be achieved by requiring and approving erosion control plans from developers, scheduling field erosion control features. Providing information to the public about storm water pollution. Educating contractors and developers, locating illicit discharges and monitoring post-construction controls.

### Goals and Objectives:

- Prepare Stormwater regulations for adoption by County Commission.
- Implement administrative procedures in support of Stormwater regulations.
- Review and Make recommendations on all new plats and other developments requiring Stormwater plans.
- Formulate education program and implement it in regards to water quality matters in the county.
- Provide day to day assistance to the public on matters of Stormwater management and water quality.
- To prevent the pollution of land, air, streams, ponds and aquifers; to assure the adequacy of drainage facilities; to safeguard the water table, and to encourage the conservation and management of natural resources throughout the county in order to preserve the integrity, stability, and beauty of the community and the value of the land.

### Performance Measurements:

	<u>Actual FY 10-11</u>	<u>Actual FY 11-12</u>	<u>Actual FY 12-13</u>	<u>Estimated FY 13-14</u>	<u>Projected FY 14-15</u>
Stormwater regulations	1	1	1	1	1
Regulations administration	1	1	1	1	1
Plat and plan reviews	1	1	1	1	1
Education program	1	1	1	1	1
Assistance to public	1	1	1	1	1
Filing and reports	1	1	1	1	1
Membership and linkages	1	1	1	1	1

	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
<b>Full-Time</b>	3	3	3	3	3
<b>Part-Time</b>	2	2	2	1	1

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
Account				Totals		Proposal	Budget	Budget
No.		2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2014-2015	2014-2015
57800	STORM WATER MANAGEMENT / ENGINEERING							
103	Engineering Assistant(s)	\$ 72,192	\$ 73,308	\$ 73,308	\$ 73,308	\$ 74,618	\$ 74,618	\$ 74,618
105	Director	59,159	60,047	60,047	60,047	61,248	61,248	61,248
169	Part-Time Personnel	13,696	12,000	12,000	12,000	12,000	12,000	12,000
201	Social Security	10,661	11,120	11,120	11,120	11,312	11,312	11,312
204	State Retirement	18,206	18,483	18,483	18,483	18,505	18,505	18,505
206	Life Insurance	62	62	62	62	62	62	62
207	Medical Insurance	20,520	19,035	19,035	19,035	17,304	17,304	17,304
302	Advertising	1,499	1,500	1,500	1,500	1,500	1,500	1,500
307	Communications	5	20	20	20	20	20	20
317	Data Processing Service	2,980	3,000	3,000	3,000	2,500	2,500	2,500
320	Dues & Memberships	149	150	150	150	150	150	150
322	Evaluation & Testing	5,265	5,000	5,000	5,000	5,000	5,000	5,000
332	Legal Notices, Recording & Court	215	200	200	200	150	150	150
338	Maintenance & Repair Service	497	500	500	500	400	400	400
355	Travel	3,000	3,000	3,000	3,000	2,000	2,000	2,000
356	Tuition & Training	1,996	2,000	2,000	2,000	2,000	2,000	2,000
361	Permits	3,500	3,500	3,500	3,500	3,500	3,500	3,500
399	Other Contracted Services	10,497	9,300	9,300	9,300	9,300	9,300	9,300
425	Gasoline	1,800	1,800	1,800	1,800	1,800	1,800	1,800
429	Instructural Supplies & Materials	1,500	1,500	1,500	1,500	1,000	1,000	1,000
435	Office Supplies	1,200	1,200	1,200	1,200	1,200	1,200	1,200
437	Periodicals	195	195	195	195	195	195	195
463	Testing	1,000	1,000	1,000	11,000	11,000	11,000	11,000
511	Vehicle & Equipment Insurance	800	824	824	824	824	1,025	1,025
790	Other Equipment	0	0	0	0	0	0	0
	Total Other General Expenditures	\$ 230,594	\$ 228,744	\$ 228,744	\$ 238,744	\$ 237,586	\$ 237,787	\$ 237,787

# TOURISM

**Cleveland/Bradley Chamber of Commerce serves as the tourism agency for both the city of Cleveland and Bradley County. Tourism plays a central and decisive role in promoting the development of responsible, sustainable and universally accessible tourism, with the aim of contribution to economic development.**

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	Budget
				2013-2014	2014-2015	2014-2015	2014-2015	2014-2015
58110	TOURISM DEVELOPMENT							
316	Contributions (Hotel/Motel-Chamber of Commerce)	\$ 200,000	\$ 225,000	\$ 267,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
	Total Tourism Development	\$ 200,000	\$ 225,000	\$ 267,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000

# INDUSTRIAL DEVELOPMENT

**The Economic Development Council of the Cleveland/Bradley Chamber of Commerce serves as the economic development agency for both the city of Cleveland and Bradley County. In addition, they also work with private sector developers, as well as regional and state economic development teams to keep our economy vibrant and growing. As a Three-Star Community, Cleveland/Bradley County is a proven leader in preserving existing employment, creating new employment opportunities, improving family income and creating a strong leadership base for economic development. The local labor force numbers over 320,000 within 25 miles.**

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	Budget
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
58120	INDUSTRIAL DEVELOPMENT							
316	Contributions (Hotel/Motel-Chamber of Commerce)	\$ 200,000	\$ 225,000	\$ 267,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
	Total Industrial Development	\$ 200,000	\$ 225,000	\$ 267,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
	TOTAL TOURISM & INDUSTRIAL DEVELOPMENT	\$ 400,000	\$ 450,000	\$ 534,000	\$ 500,000	500,000	500,000	500,000

# NOTES



## **PUBLIC TRANSPORTATION**

Photo Courtesy of Amy Moore

# **PUBLIC TRANSPORTATION**

**This budget covers Bradley County's participation in the Tennessee Department of Transportation small urban transit system operated by SETHRA. Southeast Tennessee Human Resource Agency (SETHRA) public transportation provides services for the general public to enable all people including persons with disabilities (both mental and Physical), elderly and low income to continue with a normal day to day lifestyle. Also provides services to TennCare, Vocational Rehabilitation and other contractual trips to medical facilities as needed.**

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	Budget
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
58210	PUBLIC TRANSPORTATION	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
339	Matching Share							
	Total Public Transportation	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000

# NOTES

# VETERANS SERVICES

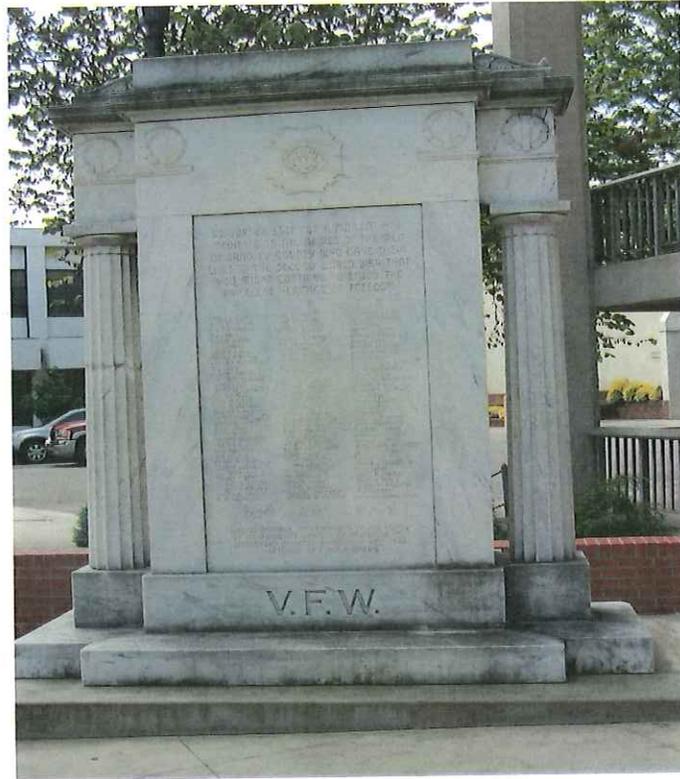


Photo Courtesy of Rena' Samples

# VETERAN SERVICES

The mission of the Cleveland/Bradley County Veterans Affairs office is to provide benefits and services to the veterans and their families in a responsive, timely and compassionate manner in recognition of their service to the Nation. Over the last several years, this office has successfully brought about the payment of millions of dollars to veterans and their families in Bradley County. In addition, this office has made an impact on the more personal side. They are involved in assisting veterans, their widows/widowers, and families in all facets of their lives from health care, pensions, nursing homes, assisted living, the homeless, education and even in dying, death, and burial. The office also coordinates and works with all manner of government agencies and social services such as the Social Security Administration, Tennessee Department of Human Services, Department of Labor, Bradley County Home Health Care and Hospice, American Red Cross, hospitals, local churches, mental health organizations, nursing homes, assisted living facilities, the court system, jails, and correction facilities.

## Goals and Objectives:

- Provide dignified and effective representation and assistance to veterans; their families and survivors in obtaining earned entitlements and services;
- Operate the Bradley County Veterans Service Office in a professional and honorable manner that shows respect for our veterans' service;
- Maintain a Veterans Service Office link on the Bradley County website, [www.bradleyco.net](http://www.bradleyco.net) to provide useful information to veterans and their families;
- Oversee the Fort Hill Veterans Cemetery to insure that it is operated in accordance with proper standards. Maintain information on names, dates and grave locations of those interred there;
- Assist in the founding of a State Veterans Home in Bradley County by increasing public awareness and support, helping to coordinate paperwork requirements, participating in and assisting the Southeast Tennessee Veterans' Home Council and working to secure an appropriate site for the home;
- Publish periodic "Veterans Affairs" articles in local newspaper media to better inform Veterans and their families of various benefits available from the Department of Veterans Affairs.

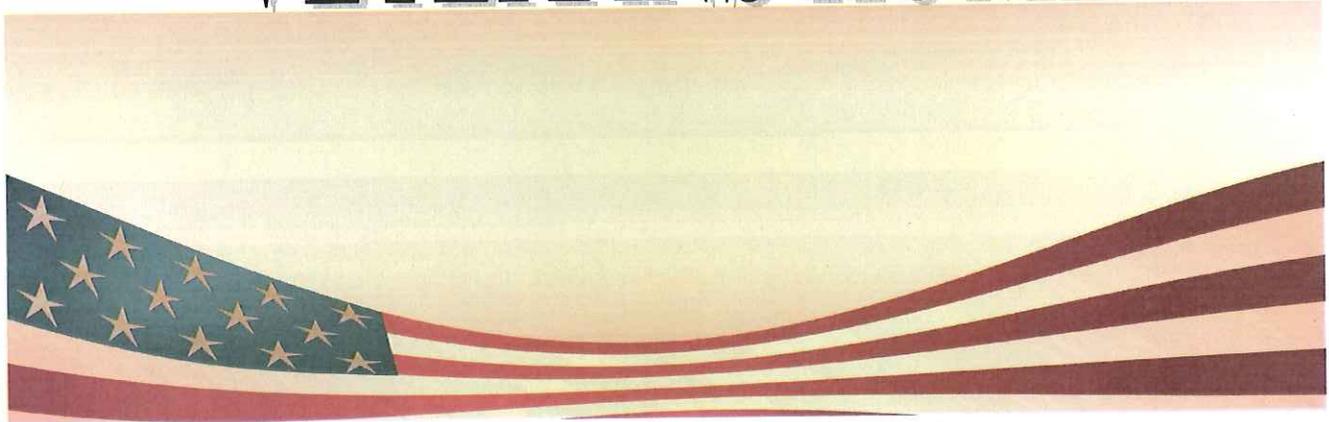
## Performance Measurements:

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Projected FY 14-15
Veteran population in Bradley County	8,000	8,000	8,000	8,000	8,000
# of times met all goals & objectives listed above	1	1	1	1	1

## Fulltime Staff:

<u>2010-2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
3	3	3	3	3

# BRADLEY COUNTY VETERANS HOME



Efforts have been underway for a number of years to locate a state veterans' home in Cleveland/Bradley County. It would be a facility offering intermediate and skilled levels of nursing care to provide a home for Tennessee Veterans who have honorably served our country and now are in need of long term care.

The Bradley County Commission and Cleveland City Council passed resolutions in 2003 in support of a local state veterans' home facility. The resolutions recognized that it would be a service to the veterans of this part of the state to have a home for veterans built in Bradley County. It would be more convenient for local veterans and their families while also providing more beds to alleviate a growing demand throughout the state of Tennessee.

Work began on a state resolution to support a VA home here in late 2007. The result was passage of House Resolution 531 on May 6, 2008. The resolution was sponsored by Representative Kevin Brooks and urges the Governor to support the construction of a state veteran's nursing home in Bradley County. The resolution passed 97 to 0.

At last count in 2007, there were 45,861 veterans in Bradley County and the surrounding counties of Hamilton, Polk, McMinn, Meigs and Rhea. Veteran's population in age group 65 to 84 is now 16,394. The number of veterans in that age group is expected to increase to 17,944 by 2014.

In Tennessee, the General Assembly in 1988 created the Tennessee State Veterans' Homes Board, a body to establish and operate public homes within our state. These are known as "Tennessee State Veterans Homes".

Construction of state VA homes, once approved, is funded at 65% by the federal government (VA) and 35% by state/local plus the land must be donated. A 120 bed home with an adult day care program for up to 80 individuals currently runs about \$21 million. In our case, this would mean, the federal government/VA would provide near \$13.5 million and state/local about \$7.5 million.

This fund was set up to collect donations made to help fund the local fund match.

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	Budget
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
58300	VETERANS' SERVICES							
103	Service Officer	\$ 26,013	\$ 26,403	\$ 26,403	\$ 26,403	\$ 26,931	\$ 26,931	\$ 26,931
105	Supervisor/Director	31,009	31,475	31,475	31,475	32,104	33,475	33,475
162	Clerical Personnel	22,491	22,840	22,840	22,840	23,297	23,297	23,297
201	Social Security	5,992	6,175	6,175	6,175	6,298	6,403	6,403
204	State Retirement	11,022	11,187	11,187	10,994	11,214	11,400	11,400
206	Life Insurance	61	62	62	62	62	62	62
207	Medical Insurance	12,779	12,690	12,690	11,060	11,536	11,536	11,536
307	Communications	711	500	500	500	500	500	500
320	Dues & Memberships	50	50	50	50	50	50	50
330	Operating Lease Payments	928	936	936	936	936	936	936
355	Travel	2,134	1,650	1,650	1,650	1,650	1,650	1,650
399	Other Contracted Services	897	1,200	1,200	1,200	1,200	1,200	1,200
435	Office Supplies	361	950	950	950	950	950	950
437	Periodicals	75	75	75	75	75	75	75
499	Other Supplies & Materials	0	0	0	0	0	0	0
	Total Veterans' Services	\$ 114,523	\$ 116,193	\$ 116,193	\$ 114,370	\$ 116,802	\$ 118,464	\$ 118,464

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BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	Budget
			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
Account				Totals		Proposal	Budget	Budget
No.				2013-2014		2014-2015	2014-2015	2014-2015
58400	OTHER CHARGES							
599	Other Charges	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
510	Trustee's Commission	368,010	350,000	400,000	400,000	400,000	400,000	400,000
	Total Other Charges	\$ 368,010	\$ 350,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000

# CONTRIBUTIONS TO OTHER AGENCIES

**FORT HILL CEMETERY** – Annual donation to the Fort Hill Cemetery Association for routine maintenance and property acquisition.

**MAINSTREET CLEVELAND** – Annual donation to Mainstreet Cleveland. Mainstreet Cleveland's goal is to improve all aspects of the downtown or central business district area. Improving economic management, strengthening public participation, and making downtown a fun place to visit are as critical to Mainstreet Cleveland's future as recruiting new businesses, rehabilitating buildings, and expanding parking. Building on downtown's inherent assets: rich architecture, personal service, and traditional values and most of all, a sense of place.

**CLEVELAND/BRADLEY REGIONAL MUSEUM** – Annual donation to Cleveland/Bradley Regional Museum. The museum's mission is to preserve and interpret the history and culture of the Ocoee District of Tennessee by highlighting the adventures of its people. The Museum Center is dedicated to connecting our people with their past and linking that past with the future. It tells the story of all who have passed through our region, and it belongs to all those who have lived in or visited our community – or ever will. The museum contributes to our community by creating a place to preserve our heritage – to give our residents, our children and our area's visitors a sense of the rich history and positive values of this area; creating a showcase for the entrepreneurial spirit that continues to fuel our community's success; creating a cultural center for the community, with flexible space and programming designed to showcase the talents of our citizens; and creating an anchor for the 5-Points revitalization project in downtown Cleveland.

**SETHRA** – Annual donation to Southeast Tennessee Human Resource Agency. It is the mission of Southeast Tennessee Human Resource Agency to empower families, moving them from dependence to independence, by providing comprehensive services in collaboration with local, state and federal resources.

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	2014-2015
				2013-2014		2014-2015	2014-2015	2014-2015
58500	CONTRIBUTIONS TO OTHER AGENCIES							
316	Contributions (Fort Hill) (50/50)	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500
316	Contributions (Mainstreet Cleveland) (50/50)	19,000	19,000	19,000	19,000	19,000	19,000	19,000
316	Contributions (Clev/Br Regional Museum)	14,325	14,325	14,325	14,325	14,325	14,325	14,325
316	Contributions (Sethra)	9,500	9,500	9,500	9,500	9,500	9,500	9,500
316	Other	44	0	0	0	0	0	0
320	Dues & Memberships	24,850	25,934	25,934	26,192	26,192	26,192	26,192
	Total Contributions To Other Agencies	\$ 77,219	\$ 78,259	\$ 78,259	\$ 78,517	\$ 78,517	\$ 78,517	\$ 78,517

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

COUNTY GENERAL FUND - 101		Actual	Original	Amended	Budget	County	Finance	
		2012-2013	Budget	Budget And	Request	Mayor's	Committee	
Account			2013-2014	Estimated	2014-2015	Budget	Proposed	Budget
No.				Totals		Proposal	Budget	Budget
				2013-2014	2014-2015	2014-2015	2014-2015	2014-2015
58900	TOBACCO GRANT							
189	Other Salaries & Wages	\$ 0	\$ 0	\$ 0	\$ 13,153	\$ 13,153	\$ 13,153	\$ 13,153
201	Social Security	0	0	0	1,006	1,006	1,006	1,006
302	Advertising	0	0	0	0	0	0	0
308	Consultants	0	0	0	0	0	0	0
310	Contracts With Other Public Agencies	0	0	0	0	0	0	0
355	Travel	0	0	0	3,200	3,200	3,200	3,200
356	Tuition	0	0	0	0	0	0	0
499	Other Supplies & Materials	0	0	0	58,394	58,394	58,394	58,394
	Total Tobacco Grant	\$ 0	\$ 0	\$ 0	\$ 75,753	\$ 75,753	\$ 75,753	\$ 75,753
	TOTAL OTHER GENERAL GOVERNMENT	\$ 1,232,346	\$ 1,265,195	\$ 1,399,196	\$ 1,449,384	\$ 1,450,659	\$ 1,452,521	\$ 1,452,521
312	TOTAL EXPENDITURES	\$ 32,099,995	\$ 32,917,220	\$ 33,858,950	\$ 33,723,862	\$ 33,600,624	\$ 33,818,417	\$ 33,813,416
	TOTAL EXPENDITURES AND TRANSFERS	\$ 32,099,995	\$ 32,917,220	\$ 33,858,950	\$ 33,723,862	\$ 33,600,624	\$ 33,818,417	\$ 33,813,416

\* Retiree Insurance Premium is budgeted for all eligible employees who may retire during the year. The calculation is at 50% of the annual premium and if not used reverts back to the fund balance.  
 \*\*Salaries & Benefits (approx \$356,000 or 2.0%) calculated on all full-time employees as of 4-1-2014 that have not receive a salary increase since 8-1-2013. (Does not exclude salaries as a result of promotion)



## **SPECIAL REVENUE FUND**

Special Revenue Funds are funds used to account for the proceeds of specific revenue sources other than major capital projects that are legally restricted to expenditures for specified purposes.

**Law Library Fund:** This fund accounts for the revenues and expenditures of the Bradley County Law Library.

**Public Library Fund:** This fund accounts for the revenues and expenditures of the Cleveland/Bradley Public Library.

**Solid Waste/Sanitation Fund:** This fund accounts for the revenues and expenditures of the landfill management contract with Santek Environmental, Inc.

**Fire & Rescue Department:** This fund accounts for the revenues and expenditures of the Bradley County Fire and Rescue Department.

**Sheriff's Drug Fund:** This fund accounts for the revenues and expenditures of the Sheriff's drug task force forfeitures and seizures.

**Tri-State Exhibition Center:** This fund accounts for the revenues and expenditures of the Tri-State Exhibition Center.

**Veteran's Home.** The fund was set up to collect donations made to help fund the local fund match of the Cleveland – Bradley County Veterans Home to be constructed in 2015/2016.

### **Overview:**

The revenues of the Special Revenue Funds can be segregated into seven major categories:

- Local Taxes
- Fines, Forfeitures & Penalties
- Charges for Current Services
- Other Local Revenues
- State of Tennessee
- Other Government & Citizens Groups

### **Local Taxes:**

Local Taxes of \$4,864,279 provide 62.2% of the funding for Special Revenue Fund budget. The Public Library and the Fire & Rescue Department receive property tax revenue to make up this total. The Law Library Fund receives Special Purpose Litigation Tax while the Tri-State Exhibition Center receives Hotel/Motel Tax funding for the remaining percentage.

### **Fines, Forfeitures & Penalties:**

Fines, Forfeitures and Penalties are projected to decrease by 37.1% over the amended FY2014 budget. At \$124,750, this revenue source is 1.5% of total Special Fund revenues.

### **Charges for Current Services:**

Charges for Current Services largely consist of Landfill host collections. At \$261,000, the revenue source is 3.3% of the total Special Fund revenues.

### **Other Local Revenues:**

Other Local Revenues are projected to be \$82,751. This revenue source represents 1.0% of the total Special Fund revenues.

### **State of Tennessee:**

Revenue from the State of Tennessee is made up of Grant funding for the Solid Waste and Sanitation Fund for the annual Tire Grant. At, \$77,200, the revenue source represents .9% of total Special Fund revenues.

### **Other Government & Citizens Groups:**

Revenue from the City of Charleston in the amount of \$25,000 for the fire service in Charleston provided by the Bradley County Fire & Rescue Service and \$20,000 from the City of Cleveland to help support the Recycling Program make up the revenue from Other Government and Citizens Groups. At, \$45,000, this revenue source represents 0.5% of total Special Fund revenues.

### **Other Sources:**

Transfer of funds from Fund 127 (Inside Urban Fringe Area Fire Tax) to Fund 121 to assist the funding of the Bradley County Fire & Rescue in the amount of \$2,353,216 represents 30.1% of the total Special Fund revenues.

**BRADLEY COUNTY**

**LAW LIBRARY FUND**

**The Bradley County Law Library provides immediate access to legal information for Bradley County courts, judges, elected officials, government employees, the general public and members of the local bar association. The library shelves contain a comprehensive collection of law books, codes, treatises, periodicals and case reporters focused primarily on Tennessee state and local government, but including the federal code and case reporters. Legal encyclopedias and law treatises cover issues, such as Uniform Commercial Code, bankruptcy, wills and estates, and criminal and civil law procedures. To defray the cost of running the library, a library litigation tax was created. The current location of the Law Library is the Cleveland – Bradley County Public Library in downtown Cleveland.**

BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

LAW LIBRARY FUND - 114		Actual	Original	Amended	Budget	Co Mayor's	Finance	Budget
Account		2012-2013	Budget	Budget And	Estimate	Budget	Proposed	Budget
No.			2013-2014	Estimated	2014-2015	Proposal	Budget	Budget
				Totals		2014-2015	2014-2015	2014-2015
40200	COUNTY LOCAL OPTION TAXES							
40260	Litigation Tax - Special Purpose	\$ 480	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
	Total County Local Option Taxes	\$ 480	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
42000	FINES, FORFEITURES AND PENALTIES							
42210	Criminal Court - Fines	\$ 1,458	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250
	Total Fines, Forfeitures and Penalties	\$ 1,458	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250
43360	Library Fees	10,969	11,000	11,000	11,000	11,000	11,000	11,000
	Total Library Fees	\$ 10,969	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
	RECURRING ITEMS							
44540	Sale of Property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Total Recurring Items	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Total Revenue	\$ 12,907	\$ 12,750	\$ 12,750	\$ 12,750	\$ 12,750	\$ 12,750	\$ 12,750
	Fund Balance, Beginning of Year	23,587	24,477	25,205	25,715	25,715	25,715	25,715
	TOTAL AVAILABLE FUNDS	\$ 36,494	\$ 37,227	\$ 37,955	\$ 38,465	\$ 38,465	\$ 38,465	\$ 38,465
	Less: Total Expenditures & Transfers	11,289	12,210	12,240	12,350	12,350	12,350	12,350
	FUND BALANCE, END OF YEAR	\$ 25,205	\$ 25,017	\$ 25,715	\$ 26,115	\$ 26,115	\$ 26,115	\$ 26,115

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

LAW LIBRARY FUND - 114		Actual 2012-2013	Original Budget 2013-2014	Amended Budget And Estimated Totals 2013-2014	Budget Request 2014-2015	Co Mayor's Budget Proposal 2014-2015	Finance Proposed Budget 2014-2015	Budget 2014-2015
Account No.								
56500	LIBRARIES							
432	Library Books/Media	\$ 10,960	\$ 11,860	\$ 11,860	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
435	Office Supplies	200	200	200	200	200	200	200
709	Data Processing Equipment	0	0	0	0	0	0	0
	Total Libraries	\$ 11,160	\$ 12,060	\$ 12,060	\$ 12,200	\$ 12,200	\$ 12,200	\$ 12,200
58400	OTHER CHARGES							
510	Trustee's Commission	\$ 129	\$ 150	\$ 180	\$ 150	\$ 150	\$ 150	\$ 150
	TOTAL EXPENDITURES	\$ 11,289	\$ 12,210	\$ 12,240	\$ 12,350	\$ 12,350	\$ 12,350	\$ 12,350

# BRADLEY COUNTY

# PUBLIC LIBRARY FUND

The Cleveland Public Library is operated by the appointed Library Board and is funded on a 50-50 basis between Bradley County and the City of Cleveland. The other sources of funding include fines and fees, donations, earned interest and grants when available. The Library serves the diverse needs for access to informational materials through a variety of formats. Resources include books, magazines, CD-ROM, and on-line resources. The Library provides periodicals, daily and weekly newspapers, books on tape, music CDs, videotapes, developmental toys and microfilm. The Library also offers special services for children, including story time for pre-school age children, summer reading programs and story telling contests.



Photo Courtesy of Amy Moore

BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

PUBLIC LIBRARY FUND - 115		Actual	Original	Amended	Budget	Co Mayor's	Finance	Budget
		2012-2013	Budget	Budget And	Estimate	Budget	Proposed	Budget
			2013-2014	Estimated	2014-2015	2014-2015	Budget	Budget
Account				Totals			2014-2015	2014-2015
No.				2013-2014				
40100	COUNTY PROPERTY TAXES							
40110	Current Property Tax	\$ 538,411	\$ 548,716	\$ 526,719	\$ 553,481	\$ 553,481	\$ 553,481	\$ 553,481
40120	Trustee's Collections - Prior Year	19,107	20,400	20,400	22,000	22,000	22,000	22,000
40130	Cir Clk/Clk & Master Collection	12,122	9,800	9,800	9,800	9,800	9,800	9,800
40140	Interest & Penalty	3,186	2,900	2,900	2,900	2,900	2,900	2,900
40161	Payments in Lieu of Taxes - TVA	426	360	360	360	360	360	360
40162	Payments in Lieu of Taxes - Local Utilities	177	200	250	251	251	251	251
40163	Payments in Lieu of Taxes - Other	10,544	10,500	10,600	11,716	11,716	11,716	11,716
40320	Bank Excise Tax	1,727	2,000	2,200	2,220	2,220	2,220	2,220
	Total Local Taxes	\$ 585,700	\$ 594,876	\$ 573,229	\$ 602,728	\$ 602,728	\$ 602,728	\$ 602,728
44100	RECURRING ITEMS							
44110	Investment Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
46820	Hall Income Tax	4,027	2,700	2,700	2,700	2,700	2,700	2,700
46850	State Revenue Sharing - T.V.A.	16,191	12,200	12,200	12,200	12,200	12,200	12,200
46990	Other State Revenue	0	0	0	0	0	0	0
47590	Other Federal Through State	0	0	0	0	0	0	0
	Total Recurring Items	\$ 20,218	\$ 14,900	\$ 14,900	\$ 14,900	\$ 14,900	\$ 14,900	\$ 14,900
	Total Revenue	\$ 605,918	\$ 609,776	\$ 588,129	\$ 617,628	\$ 617,628	\$ 617,628	\$ 617,628
49000	OTHER SOURCES							
	Transfers From Other Funds (From General Fund)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Total Revenue And Other Sources	\$ 605,918	\$ 609,776	\$ 588,129	\$ 617,628	\$ 617,628	\$ 617,628	\$ 617,628
	Fund Balance, Beginning of year	204,978	222,105	231,060	177,089	177,089	177,089	177,089
	TOTAL AVAILABLE FUNDS	\$ 810,896	\$ 831,881	\$ 819,189	\$ 794,717	\$ 794,717	\$ 794,717	\$ 794,717
	Less: Expenditures	579,836	622,100	642,100	652,467	629,181	629,181	629,181
	FUND BALANCE, END OF YEAR	\$ 231,060	\$ 209,781	\$ 177,089	\$ 142,250	\$ 165,536	\$ 165,536	\$ 165,536
	Reserve						26.3%	26.3%
	Required Reserve						5.0%	5.0%

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

PUBLIC LIBRARY FUND - 115		Actual	Original	Amended	Budget	Co Mayor's	Finance	Budget
		2012-2013	Budget	Budget And	Request	Budget	Proposed	Budget
			2013-2014	Estimated	2014-2015	Proposal	Budget	Budget
Account				Totals			2014-2015	2014-2015
No.				2013-2014				
56500	LIBRARIES							
336	Maintenance & Repair - Equipment	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
432	Library Books/Media (Cleveland Public Library)	567,933	608,100	608,100	637,467	614,181	614,181	614,181
712	Heating & Air Conditioning Equipment	0	0	0	0	0	0	0
799	Other - Capital Outlay (Cleveland Public Library)	0	0	20,000	0	0	0	0
	Total Libraries	\$ 567,933	\$ 608,100	\$ 628,100	\$ 637,467	\$ 614,181	\$ 614,181	\$ 614,181
58400	OTHER CHARGES							
510	Trustee's Commission	\$ 11,903	\$ 14,000	\$ 14,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
	TOTAL EXPENDITURES	\$ 579,836	\$ 622,100	\$ 642,100	\$ 652,467	\$ 629,181	\$ 629,181	\$ 629,181

# BRADLEY COUNTY

# SOLID WASTE/SANITATION FUND

The Bradley County Landfill is managed by Santek Environmental, Inc. Santek's landfill management provides Bradley County's constituents with fixed, long-term rates, regulatory compliance and minimal liability in the operation of our landfill. This fund receives the annual host fees generated under Santek's management. In addition, the State of Tennessee, Division of Solid Waste Management Tire Grant, the Recycling Center and the Keep America Beautiful budgets are administered under this fund.

### Performance Measurements:

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Projected FY 14-15
Landfill Waste Tonnage	70,000	72,000	75,000	76,000	77,000



Photo Courtesy of Amy Moore

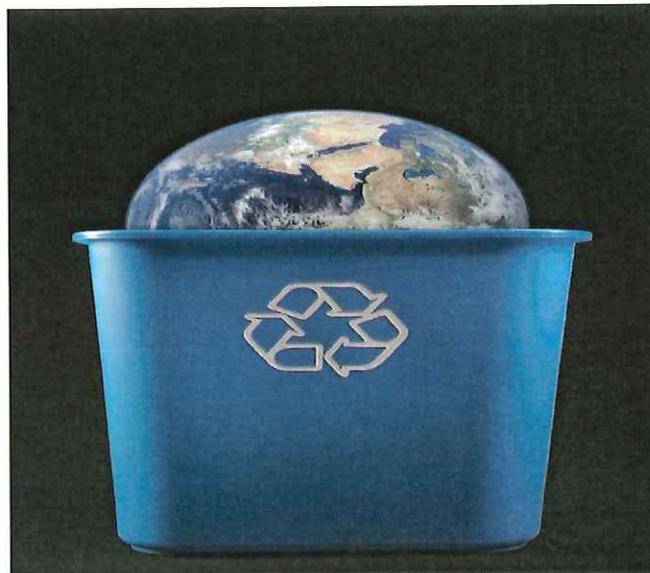
BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

SOLID WASTE / SANITATION FUND - 116		Actual	Original	Amended	Budget	Co Mayor's	Finance	Budget
Account		2012-2013	Budget	Budget And	Proposal	Budget	Proposed	Budget
No.			2013-2014	Estimated	2014-2015	2014-2015	Budget	2014-2015
				Totals				
				2013-2014				
43000	LANDFILL REVENUES							
43112	Surcharge - Host Agency	\$ 229,688	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
44145	Sale of Recycled Materials	33,190	27,200	27,200	0	0	0	0
46170	Solid Waste Grants	34,015	65,000	65,000	65,000	65,000	65,000	65,000
47230	Disaster Relief	0	0	0	0	0	0	0
48140	Contracted Services - Recycling Center (City)	20,000	20,000	20,000	20,000	20,000	20,000	20,000
	Total Revenues	\$ 316,893	\$ 362,200	\$ 362,200	\$ 335,000	\$ 335,000	\$ 335,000	\$ 335,000
49000	Other Sources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Total Revenue and Other Sources	\$ 316,893	\$ 362,200	\$ 362,200	\$ 335,000	\$ 335,000	\$ 335,000	\$ 335,000
	Fund Balance, Beginning of Year	\$ 977,774	\$ 1,120,522	\$ 1,136,924	\$ 1,269,470	\$ 1,269,470	\$ 1,269,470	\$ 1,269,470
	TOTAL AVAILABLE FUNDS	\$ 1,294,667	\$ 1,482,722	\$ 1,499,124	\$ 1,604,470	\$ 1,604,470	\$ 1,604,470	\$ 1,604,470
	Less: Expenditures	157,743	193,952	229,654	198,224	197,724	197,724	197,724
	FUND BALANCE, END OF YEAR	\$ 1,136,924	\$ 1,288,770	\$ 1,269,470	\$ 1,406,246	\$ 1,406,746	\$ 1,406,746	\$ 1,406,746

# RECYCLING CENTER

The mission at the recycling center is to maintain the delicate balance of our county's economic and environmental concerns through a sound waste management program. Our goal is to minimize the waste stream by extracting recyclable materials from it, thereby preserving valuable space in the landfills. Bradley County currently has three recycling facilities, Bradley County Landfill, Urbane Road Facility and Peerless Road Facility.

	<u>2010/2011</u>	<u>2011-2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
<b>Full-Time</b>	0	0	0	0	0
<b>Part-Time</b>	1	2	2	2	2



BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

SOLID WASTE / SANITATION FUND - 116		Actual	Original	Amended	Budget	Co Mayor's	Finance	
Account		2012-2013	Budget	Budget And	Proposal	Budget	Proposed	Budget
No.			2013-2014	Estimated	2014-2015	2014-2015	Budget	2014-2015
				Totals				Budget
				2013-2014				2014-2015
54430	DISASTER RELIEF							
399	Other Contracted Services (Debris Removal)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
599	Other Charges (Disaster Relief)	0	0	1,332	0	0	0	0
	Total Disaster Relief Expenses	\$ 0	\$ 0	\$ 1,332	\$ 0	\$ 0	\$ 0	\$ 0
55731	WASTE PICKUP							
599	Other Charges (Abandon Homes Demolished)	\$ 0	\$ 0	\$ 11,570	\$ 0	\$ 0	\$ 0	\$ 0
	Total Waste Pickup	\$ 0	\$ 0	\$ 11,570	\$ 0	\$ 0	\$ 0	\$ 0
55739	OTHER WASTE COLLECTIONS							
399	Other Contracted Services	\$ 33,802	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
799	Other Capital Outlay	0	0	0	0	0	0	0
	Total Landfill Expenditures	\$ 33,802	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
55751	RECYCLING CENTER							
167	Maintenance Personnel	\$ 15,570	\$ 16,711	\$ 16,711	\$ 17,056	\$ 17,056	\$ 17,056	\$ 17,056
201	Social Security	1,191	1,278	1,278	1,305	1,305	1,305	1,305
399	Other Contracted Services	76,262	76,600	76,600	80,000	80,000	80,000	80,000
452	Utilities - Farmer's Market North	972	1,000	1,030	1,000	1,000	1,000	1,000
499	Other Supplies & Materials	1,149	3,000	2,833	3,000	3,000	3,000	3,000
	Total Other Facilities	\$ 95,144	\$ 98,589	\$ 98,452	\$ 102,361	\$ 102,361	\$ 102,361	\$ 102,361
58500	CONTRIBUTIONS TO OTHER AGENCIES							
316	Contributions (Keep America Beautiful)	\$ 26,500	\$ 27,000	\$ 27,000	\$ 27,500	\$ 27,000	\$ 27,000	\$ 27,000
	Total Contributions	\$ 26,500	\$ 27,000	\$ 27,000	\$ 27,500	\$ 27,000	\$ 27,000	\$ 27,000

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

SOLID WASTE / SANITATION FUND - 116		Actual	Original	Amended	Budget	Co Mayor's	Finance	Budget
		2012-2013	Budget	Budget And	Proposal	Budget	Proposed	Budget
Account			2013-2014	Estimated	2014-2015	2014-2015	Budget	2014-2014
No.				Totals				Budget
				2013-2014				2014-2014
55900								
718	OTHER PUBLIC HEALTH & WELFARE							
	Motor Vehicles (Environmental Officer)	\$ 0	\$ 0	\$ 22,800	\$ 0	\$ 0	\$ 0	\$ 0
	Total Other Public Health & Welfare	\$ 0	\$ 0	\$ 22,800	\$ 0	\$ 0	\$ 0	\$ 0
58400								
510	OTHER CHARGES							
	Trustees Commission	\$ 2,297	\$ 3,363	\$ 3,500	\$ 3,363	\$ 3,363	\$ 3,363	\$ 3,363
	Total Expenditures	\$ 157,743	\$ 193,952	\$ 229,654	\$ 198,224	\$ 197,724	\$ 197,724	\$ 197,724
	TOTAL EXPENDITURES AND TRANSFERS	\$ 157,743	\$ 193,952	\$ 229,654	\$ 198,224	\$ 197,724	\$ 197,724	\$ 197,724

## BRADLEY COUNTY

# FIRE & RESCUE DEPARTMENT

The mission of the Bradley County Fire & Rescue Department is to serve the citizens and businesses of Bradley County by protecting life, property, and the environment from hazards and dangers of fires and from manmade or natural disasters. This mission is accomplished through prevention, education, and timely incident response. The department works closely with the Cleveland Fire Department, the Charleston Volunteer Fire Department and the Tennessee Forestry Service to fulfill these goals. The department has approximately seventy-three fulltime and more than 110 trained volunteer firefighters who are stationed throughout Bradley County and respond to almost 1,000 service calls each year. Firefighters are trained in many areas including structural fire fighting, hazardous materials response, and woodland fire fighting. These firefighters also spend hundreds of hours each year promoting fire safety and prevention in our area schools and at church functions.



### Goals and Objectives:

- Provide the highest level of service, above and beyond what people expect, in life preservation, incident stabilization and property conservation.
- Provide fire protection services designed to protect the lives and property from the adverse effects of fires, sudden medical emergencies or exposure to dangerous conditions.

### Performance Measurements:

	<u>Actual FY 10-11</u>	<u>Actual FY 11-12</u>	<u>Actual FY 12-13</u>	<u>Actual FY 13-14</u>	<u>Projected FY 14-15</u>
Alarms – Residential & Bus Alarms	192	200	227	400	400
Structure Fires	36	40	54	100	100
Brush, woods or grass fires	45	45	97	99	99
Vehicle Fires	28	29	21	30	30
Assist EMS	205	210	218	400	400
Rescue – Water Rescue	15	15	7	12	12
Fire Investigations	97	100	96	150	150
Haz-Mat	39	40	36	40	40
Motor Vehicle Crash Responses	161	165	206	300	300
Mutual Aid Calls	6	9	12	12	12
Other (1 – Missing Person)	21	22	8	8	8
Weather			8	8	8

	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013*</u>	<u>2013/2014**</u>	<u>2013/2014**</u>
<b>Full-Time</b>	<b>27</b>	<b>27</b>	<b>67</b>	<b>69</b>	<b>73</b>
<b>Volunteers</b>	<b>150</b>	<b>150</b>	<b>110</b>	<b>110</b>	<b>110</b>

\*Staffing levels are being adjusted to accommodate the staffing of three additional fire stations built in 2012/2013 as Bradley County took over the county coverage previously covered under the contract with the City of Cleveland, which ended 6/30/2013.

\*\*Staffing levels are continuing to be adjusted as funds allow.



BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

10/27/2014

FIRE DISTRICT 2 (RURAL) - 121		Actual	Original	Estimated	Budget	Co Mayor's	Finance	Budget
		2012-2013	Budget	Totals	Request	Budget	Proposed	Budget
			2013-2014	2013-2014	2014-2015	2014-2015	2014-2015	2014-2015
Account	No.							
40100	COUNTY PROPERTY TAXES							
40110	Current Property Tax	\$ 1,553,563	\$ 1,560,179	\$ 1,500,114	\$ 1,267,294	\$ 1,222,731	\$ 1,222,731	\$ 1,222,731
40120	Trustee's Collections-Prior Year	85,460	60,000	65,000	65,000	65,250	65,250	65,250
40130	Cir Clk/Clk & Master-Prior Yr.	145,254	173,000	173,000	173,000	173,250	173,250	173,250
40140	Interest and Penalty	8,699	9,200	9,200	9,200	9,450	9,450	9,450
40161	Payments in Lieu of Taxes-TVA	5,159	4,800	4,800	4,800	4,900	4,900	4,900
40162	Payments in Lieu of Taxes-Local Utilities	2,150	2,200	3,100	3,100	3,200	3,200	3,200
40163	Payments in Lieu of Taxes - Other	56,308	57,753	57,753	193,938	193,938	193,938	193,938
	Total County Property Taxes	<u>\$ 1,856,593</u>	<u>\$ 1,867,132</u>	<u>\$ 1,812,967</u>	<u>\$ 1,716,332</u>	<u>\$ 1,672,719</u>	<u>\$ 1,672,719</u>	<u>\$ 1,672,719</u>
44100	RECURRING ITEMS							
44110	Interest Earned	\$ 1,419	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
43350	Copy Fees	0	0	0	0	0	0	0
44170	Miscellaneous Refunds, etc.	54,845	0	0	0	0	0	0
46820	Income Tax	0	0	0	0	0	0	0
46990	Other State Revenues	0	0	0	0	0	0	0
	Total Recurring Items	<u>\$ 56,264</u>	<u>\$ 0</u>					
44500	NONRECURRING ITEMS							
47230	Disaster Relief	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
49700	Insurance Recovery	0	0	1,027	0	0	0	0
44530	Sale of Equipment	0	0	14,830	0	0	0	0
44570	Charleston Contract	25,000	25,000	26,250	25,000	25,000	25,000	25,000
44570	Contributions & Gifts	0	0	27,500	0	0	0	0
44560	Damages Recovered from Individuals	5,940	0	10,280	0	0	0	0
	Total Nonrecurring Items	<u>\$ 30,940</u>	<u>\$ 25,000</u>	<u>\$ 79,887</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>

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BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

FIRE DISTRICT 2 (RURAL) - 121		Actual	Original	Estimated	Budget	Co Mayor's	Finance	Budget
Account No.		2012-2013	Budget 2013-2014	Totals 2013-2014	Request 2014-2015	Budget Proposal 2014-2015	Proposed Budget 2014-2015	Budget 2014-2015
	Total Revenue	\$ 1,943,797	\$ 1,892,132	\$ 1,892,854	\$ 1,741,332	\$ 1,697,719	\$ 1,697,719	\$ 1,697,719
49000	OTHER SOURCES							
46290	Other Public Safety	\$ 0	\$ 0	\$ 35,400	\$ 0	\$ 0	\$ 0	\$ 0
46990	Other State Revenues	0	0	0	0	0	0	0
46190	Other State Grants	104,793	0	0	0	0	0	0
47590	Other Federal through State	628,757	0	109,982	0	0	0	0
48990	Other	15,965	0	0	0	0	0	0
47990	Other Direct Federal Revenue (FEMA Grant)	0	0	281,327	0	0	0	0
48610	Other Citizens Groups Donations	0	0	400	0	0	0	0
49100	Bond Proceeds	2,870,000	0	0	0	0	0	0
49400	Premiums on Debt Issued	54,297	0	0	0	0	0	0
49800	Transfer From - Inside Fire Fringe Fund	850,000	1,950,000	1,950,000	2,245,000	2,353,216	2,353,216	2,353,216
49961	Rescue - Donations	0	0	3,549	0	0	0	0
	Total Transfers	\$ 4,523,812	\$ 1,950,000	\$ 2,380,658	\$ 2,245,000	\$ 2,353,216	\$ 2,353,216	\$ 2,353,216
330	Total Revenue and Transfers	\$ 6,467,609	\$ 3,842,132	\$ 4,273,512	\$ 3,986,332	\$ 4,050,935	\$ 4,050,935	\$ 4,050,935
	Fund Balance, Beginning of Year	1,697,778	660,164	672,371	764,720	764,720	764,720	764,720
	TOTAL AVAILABLE FUNDS	\$ 8,165,387	\$ 4,502,296	\$ 4,945,883	\$ 4,751,052	\$ 4,815,654	\$ 4,815,654	\$ 4,815,654
	Less: Total Expenditures & Transfers	7,493,016	3,946,588	4,181,163	4,243,883	4,321,955	4,248,994	4,248,994
	FUND BALANCE, END OF YEAR	\$ 672,371	\$ 555,708	\$ 764,720	\$ 507,169	\$ 493,699	\$ 566,661	\$ 566,661
	Reserve					11.4%	13.3%	
	Required Reserve					10.0%	10.0%	

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

FIRE DISTRICT 2 (RURAL) - 121		Amended						
		Original	Budget And	Budget	Co Mayor's	Finance	Budget	
Account	Actual	Budget	Estimated	Request	Proposed	Proposed	Budget	
No.	2012-2013	2013-2014	Totals	2014-2015	Budget	Budget	2014-2015	
54310	FIRE PREVENTION AND CONTROL							
105	\$ 34,232	\$ 54,751	\$ 54,751	\$ 50,000	\$ 50,000	\$ 51,000	\$ 51,000	
108	17,308	32,450	32,450	32,450	32,450	33,099	33,099	
109	98,959	0	0	0	0	0	0	
110	181,700	0	0	0	0	0	0	
133	644,077	1,527,488	1,587,488	1,605,486	1,605,486	1,636,492	1,636,492	
147	285,004	0	0	0	0	0	0	
162	28,897	29,481	29,481	29,481	29,481	30,070	30,070	
169	16,118	29,000	29,000	40,000	40,000	40,000	40,000	
187	157,237	100,000	91,000	50,000	50,000	50,000	50,000	
189	58,450	202,578	182,578	205,706	205,706	209,722	209,722	
196	0	0	35,400	0	0	0	0	
201	114,682	151,145	143,745	154,004	156,632	156,854	156,854	
204	137,406	259,979	251,979	274,187	273,418	273,814	273,814	
206	921	1,415	1,415	1,407	1,394	1,394	1,394	
207	278,580	436,425	382,425	393,445	392,224	392,224	392,224	
303	22,868	34,500	34,500	41,600	36,000	36,000	36,000	
320	0	1,000	1,000	1,500	1,500	1,500	1,500	
329	1,778	3,000	3,000	4,000	3,000	3,000	3,000	
335	33,220	35,000	35,367	40,000	35,000	35,000	35,000	
337	0	500	500	3,000	3,000	3,000	3,000	
338	80,514	112,000	93,046	120,000	115,000	115,000	115,000	
340	0	5,500	5,500	7,500	6,000	6,000	6,000	
348	0	500	500	1,000	1,000	1,000	1,000	
349	0	200	200	500	400	400	400	
355	3,999	7,000	7,000	10,500	8,000	8,000	8,000	
356	12,435	15,500	23,750	20,000	18,000	18,000	18,000	
399	30,000	30,000	37,000	30,000	30,000	30,000	30,000	
410	5,265	12,100	12,100	15,000	14,000	14,000	14,000	
413	0	2,000	2,000	4,000	3,000	3,000	3,000	
422	0	1,000	1,000	4,000	2,000	2,000	2,000	
425	68,091	105,000	98,000	105,000	105,000	105,000	105,000	
429	0	1,500	1,500	2,000	1,500	1,500	1,500	
435	3,790	4,800	4,800	7,000	6,000	6,000	6,000	
451	38,387	27,000	27,000	28,000	27,000	27,000	27,000	
452	48,373	90,000	90,000	100,000	95,000	95,000	95,000	
499	29,303	37,500	37,500	40,000	36,000	36,000	36,000	
502	1,746	4,307	4,307	4,307	4,307	4,660	4,660	
506	4,035	6,583	6,583	6,583	6,583	7,123	7,123	
511	22,505	76,220	76,220	76,220	76,220	82,473	82,473	
513	30,583	110,894	110,894	110,894	110,894	178,356	178,356	

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

FIRE DISTRICT 2 (RURAL) - 121		Actual	Original	Amended	Budget	Co Mayor's	Finance	Budget
		2012-2013	Budget	Budget And	Request	Proposed	Proposed	Budget
			2013-2014	Estimated	2014-2015	Budget	Budget	2014-2015
Account				Totals				
No.				2013-2014				2014-2015
54310								
599	Other Charges	0	0	176	0	0	0	0
605	Underwriter's Discount	13,439	0	0	0	0	0	0
606	Other Debt Issuance Charges	28,858	0	0	0	0	0	0
707	Building Improvements	0	5,000	5,000	35,000	30,000	30,000	30,000
716	Law Enforcement Equipment	2,000	2,500	2,500	5,000	5,000	5,000	5,000
718	Motor Vehicles	121,382	0	34,000	125,000	125,000	125,000	125,000
790	Other Equipment	227,041	94,360	95,887	79,800	65,000	65,000	65,000
791	Other Construction	1,512,870	0	0	0	0	0	0
799	Other Capital Outlay	2,917,878	45,000	242,090	132,000	82,000	82,000	82,000
	<b>Total Fire Prevention And Control</b>	<b>\$ 7,313,931</b>	<b>\$ 3,695,176</b>	<b>\$ 3,914,632</b>	<b>\$ 3,995,570</b>	<b>\$ 3,888,194</b>	<b>\$ 4,000,681</b>	<b>\$ 4,000,681</b>
54420	RESCUE SQUAD							
499	Other Supplies & Materials	\$ 114,939	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
599	Other Charges	18,042	0	15,118	0	0	0	0
		<b>\$ 132,981</b>	<b>\$ 0</b>	<b>\$ 15,118</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
54430	DISASTER RELIEF							
399	Other Contracted Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
		<b>\$ 0</b>						
58400	OTHER CHARGES							
301	Accounting Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
510	Trustee's Commissions	36,438	38,000	38,000	38,000	38,000	38,000	38,000
	<b>Total Other Charges</b>	<b>\$ 36,438</b>	<b>\$ 38,000</b>					
	<b>TOTAL EXPENDITURES</b>	<b>\$ 7,483,350</b>	<b>\$ 3,733,176</b>	<b>\$ 3,967,750</b>	<b>\$ 4,033,570</b>	<b>\$ 3,926,194</b>	<b>\$ 4,038,681</b>	<b>\$ 4,038,681</b>
99100	OPERATING TRANSFERS							
590	Transfer to Other Funds (Debt Service)	\$ 9,666	\$ 213,413	\$ 213,413	\$ 210,313	\$ 210,313	\$ 210,313	\$ 210,313
	<b>Total Operating Transfers</b>	<b>\$ 9,666</b>	<b>\$ 213,413</b>	<b>\$ 213,413</b>	<b>\$ 210,313</b>	<b>\$ 210,313</b>	<b>\$ 210,313</b>	<b>\$ 210,313</b>
	P & C and Worker's Comp (240%)					151,099		
	Salary Increases (2%)					34,348		
	<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 7,493,016</b>	<b>\$ 3,946,588</b>	<b>\$ 4,181,163</b>	<b>\$ 4,243,883</b>	<b>\$ 4,321,955</b>	<b>\$ 4,248,994</b>	<b>\$ 4,248,994</b>

\* Under the Wage and Hour Law certain employees must be paid overtime if during a ten day time frame they work more than 106 hours. We separate overtime from regular salaries in order to maintain correct reporting to the IRS for tax withholding and to OSHA for Worker's Comp. premiums.

BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

10/27/2014

FIRE DISTRICT 1 (INSIDE FRINGE) - 127		Actual	Original	Estimated	Budget	Co Mayor's	Finance	Budget
		2012-2013	Budget	Totals	Request	Budget	Proposed	Budget
			2013-2014	2013-2014	2014-2015	Proposal	Budget	Budget
Account						2014-2015	2014-2015	2014-2015
No.								
40100	COUNTY PROPERTY TAXES							
40110	Current Property Tax	\$ 1,700,925	\$ 1,700,908	\$ 1,700,908	\$ 2,078,956	\$ 2,133,332	\$ 2,133,332	\$ 2,133,332
40120	Trustee's Collections-Prior Year	56,722	60,000	60,000	60,000	60,500	60,500	60,500
40130	Clerk & Master Collections - Prior Years	177,191	220,000	220,000	180,000	181,000	181,000	181,000
40140	Interest and Penalty	8,885	9,000	9,000	9,000	9,500	9,500	9,500
40162	Payments in Lieu of Taxes - Local Utilities	-	-	-	-	-	-	-
40163	Payments in Lieu of Taxes - Others	2	-	-	-	-	-	-
	Total County Property Taxes	\$ 1,943,725	1,989,908	\$ 1,989,908	2,327,956	\$ 2,384,332	2,384,332	2,384,332
	OTHER FINANCING SOURCES							
	Transfers In (Note)	\$ -	-	\$ -	-	\$ -	-	-
	Refunds	-	-	-	-	-	-	-
	Total Other Financing Sources	\$ -	-	\$ -	-	-	-	-
	TOTAL REVENUES	\$ 1,943,725	1,989,908	\$ 1,989,908	2,327,956	\$ 2,384,332	2,384,332	2,384,332
333	Fund Balance, Beginning of Year	212,543	83,206	26,976	27,884	27,884	27,884	27,884
	TOTAL AVAILABLE FUNDS	\$ 2,156,268	\$ 2,073,114	\$ 2,016,884	\$ 2,355,840	\$ 2,412,216	\$ 2,412,216	\$ 2,412,216
	Less: Total Expenditures	2,129,292	1,989,000	1,989,000	2,284,000	2,392,216	2,392,216	2,392,216
	FUND BALANCE, END OF YEAR	\$ 26,976	\$ 84,114	\$ 27,884	\$ 71,840	\$ 20,000	\$ 20,000	\$ 20,000

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

FIRE DISTRICT 1 (INSIDE FRINGE) - 127		Actual	Original	Estimated	Budget	Co Mayor's	Finance	Budget
Account		2012-2013	Budget	Totals	Request	Budget	Proposed	Budget
No.			2013-2014	2013-2014	2014-2015	Totals	Budget	2014-2015
						2014-2015	2014-2015	2014-2015
54310	FIRE PREVENTION AND CONTROL							
590	Transfers to Other Funds	\$ 850,000	\$ 1,950,000	\$ 1,950,000	\$ 2,245,000	\$ 2,353,216	\$ 2,353,216	\$ 2,353,216
309	Contracts with Gov Agencies - Cleveland	<u>1,240,519</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Fire Prevention And Control	\$ 2,090,519	\$ 1,950,000	\$ 1,950,000	\$ 2,245,000	\$ 2,353,216	\$ 2,353,216	\$ 2,353,216
58400	OTHER CHARGES							
510	Trustee's Commissions	<u>38,773</u>	<u>39,000</u>	<u>39,000</u>	<u>39,000</u>	<u>39,000</u>	<u>39,000</u>	<u>39,000</u>
	Total Other Charges	\$ <u>38,773</u>	\$ <u>39,000</u>					
	TOTAL EXPENDITURES	\$ <u>2,129,292</u>	\$ <u>1,989,000</u>	\$ <u>1,989,000</u>	\$ <u>2,284,000</u>	\$ <u>2,392,216</u>	\$ <u>2,392,216</u>	\$ <u>2,392,216</u>

# BRADLEY COUNTY

# SHERIFF'S DRUG FUND

The Bradley County Sheriff's Drug Fund is funded annually through criminal court fees, drug control fines, drug task force forfeitures and seizures, proceeds from the sale of confiscated property and contributions and gifts from citizens. The Sheriff's Drug Enforcement Unit uses the money in this fund to upgrade equipment to fight the war on illegal drug use in Bradley County.



	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013*</u>	<u>2013/2014**</u>	<u>2014/2015</u>
<b>Full-Time</b>	6	6	4	0	0

\*Staffing levels adjusted by eliminating two positions in Drug Fund and transferring individuals in those positions to open positions in the General Fund Sheriff's Budget. \*\*Staffing levels adjusted by eliminating four positions and transferring to General Fund Sheriff's Budget.

BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

SHERIFF'S DRUG FUND - 122		Actual	Original	Amended	Budget	Co Mayor's	Finance	Budget
Account No.		2012-2013	Budget	Budget And	Request	Budget	Proposed	Budget
			2013-2014	Estimated	2014-2015	Proposal	Budget	2014-2015
				Totals		2014-2015	2014-2015	2014-2015
				2013-2014				
42000	FINES, FORFEITURES AND PENALTIES							
42140	Drug Control Fines - Circuit Court	\$ 26,368	\$ 27,732	\$ 27,732	\$ 23,450	\$ 23,450	\$ 23,450	\$ 23,450
42240	Drug Control Fines-Criminal Court	18,791	15,363	15,363	13,850	13,850	13,850	13,850
42910	Proceeds from Confiscated Property	111,666	154,099	154,099	86,200	86,200	86,200	86,200
	Total Fines, Forfeitures And Penalties	\$ 156,825	\$ 197,194	\$ 197,194	\$ 123,500	\$ 123,500	\$ 123,500	\$ 123,500
44100	RECURRING ITEMS							
44170	Miscellaneous Refunds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Total Recurring Items	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
44500	NON-RECURRING ITEMS							
44530	Sale of Equipment	\$ 464	\$ 0	\$ 81,158	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
44540	Sale of Property	0	0	0	0	0	0	0
44560	Damages Recovered from Individuals	3,500	0	207	0	0	0	0
44570	Contributions and Gifts	0	0	0	0	0	0	0
	Total Revenue	\$ 160,789	\$ 197,194	\$ 278,559	\$ 163,500	\$ 163,500	\$ 163,500	\$ 163,500
49000	OTHER SOURCES							
46990	Other State Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
47990	Other Direct Federal Revenue	0	0	0	0	0	0	0
48610	Donations	0	0	0	0	0	0	0
49700	Insurance Recovery	0	0	0	0	0	0	0
49800	Other Sources	0	0	0	0	0	0	0
	Total Transfers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Total Revenue and Transfers	\$ 160,789	\$ 197,194	\$ 278,559	\$ 163,500	\$ 163,500	\$ 163,500	\$ 163,500
	Fund Balance, Beginning of year	546,882	238,363	376,361	425,910	425,910	425,910	425,910
	TOTAL AVAILABLE FUNDS	\$ 707,671	\$ 435,557	\$ 654,920	\$ 589,410	\$ 589,410	\$ 589,410	\$ 589,410
	Less: Expenditures	331,310	203,080	229,009	201,080	201,080	201,080	201,080
	FUND BALANCE, END OF YEAR	\$ 376,361	\$ 232,477	\$ 425,910	\$ 388,330	\$ 388,330	\$ 388,330	\$ 388,330

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

SHERIFF'S DRUG FUND - 122		Actual 2012-2013	Original Budget 2013-2014	Amended	Budget Request 2014-2015	Co Mayor's	Finance	Budget 2014-2015	Budget 2014-2015
				Budget And Estimated Totals 2013-2014		Budget Proposal 2014-2015	Proposed Budget 2014-2015		
Account No.									
54110	SHERIFF'S DEPARTMENT								
338	Main & Repair - Vehicles	\$ 1,971	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
353	Towing	225	1,000	1,000	1,000	1,000	1,000	1,000	1,000
355	Travel	1,794	10,500	10,500	10,500	10,500	10,500	10,500	10,500
356	Tuition	1,869	2,000	2,000	2,000	2,000	2,000	2,000	2,000
451	Uniforms	1,430	0	0	0	0	0	0	0
716	Law Enforcement Equipment	26,525	11,787	11,787	11,787	11,787	11,787	11,787	11,787
718	Motor Vehicles	43,932	36,500	62,429	36,500	36,500	36,500	36,500	36,500
	Total Sheriff's Department	\$ 77,746	\$ 64,787	\$ 90,716	\$ 64,787	\$ 64,787	\$ 64,787	\$ 64,787	\$ 64,787
Account No.									
No.									
54150	DRUG ENFORCEMENT								
108	Investigator(s)	\$ 114,586	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
187	Overtime	20,313	28,000	28,000	28,000	28,000	28,000	28,000	28,000
201	Social Security	10,252	2,142	2,142	2,142	2,142	2,142	2,142	2,142
204	State Retirement	19,287	3,881	3,881	3,881	3,881	3,881	3,881	3,881
206	Life Insurance	62	0	0	0	0	0	0	0
207	Medical Insurance	18,780	0	0	0	0	0	0	0
307	Communication	11,976	15,600	15,600	15,600	15,600	15,600	15,600	15,600
319	Drug Control Payments	20,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
399	Other Contracted Services	23,937	30,170	30,170	30,170	30,170	30,170	30,170	30,170
451	Uniforms	0	0	0	0	0	0	0	0
499	Other Supplies And Materials	12,772	15,000	15,000	15,000	15,000	15,000	15,000	15,000
	Total Drug Enforcement	\$ 251,965	\$ 124,793	\$ 124,793	\$ 124,793	\$ 124,793	\$ 124,793	\$ 124,793	\$ 124,793
55170									
499	ALCOHOL AND DRUG PROGRAMS								
	Other Supplies And Materials	\$ 0	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
58400									
510	OTHER CHARGES								
	Trustee's Commission	\$ 1,599	\$ 3,500	\$ 3,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
	TOTAL EXPENDITURES	\$ 331,310	\$ 203,080	\$ 229,009	\$ 201,080	\$ 201,080	\$ 201,080	\$ 201,080	\$ 201,080

# BRADLEY COUNTY

# TRI-STATE EXHIBITION CENTER

This budget is funded by a portion of the County's Hotel/Motel Tax and covers operational costs of the center. The Tri-State Exhibition Center is a state-of-the-art education, research and exhibition venue, benefiting people of all ages, backgrounds and professional interests. It highlights education, research and employment opportunities in the areas of agri-business and focuses on environmental stewardship. Community progress and tourism is greatly benefited from popular events. Built on land donated by Bradley County, the Center depends largely on private donations for land improvements, construction and maintenance. Although, the concept of the center was built on the emphasis of Agriculture and education, the 92 acre facility encourages a wide variety of events such as bluegrass festivals, arts and craft exhibits, dog shows, community fairs, graduation exercises, large group picnics and not to mention horse shows and overnight horse boarding.

	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015*</u>
<b>Full-Time</b>	4	4	4	4	4
<b>Part-Time</b>	0	0	0	0	1



\*Staffing level adjusted by adding an additional part-time position.

BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

AGRICENTER FUND - 124		Actual	Original	Amended	Budget	County	Finance	Budget
Account		2012-2013	Budget	Budget And	Request	Mayor's	Proposed	Budget
No.			2013-2014	Estimated	2014-2015	Budget	Budget	Budget
				Totals		Proposal	2014-2015	2014-2015
				2013-2014		2014-2015		2014-2015
40220	Hotel/Motel Tax	\$ 204,293	\$ 200,000	\$ 200,000	\$ 204,000	\$ 204,000	\$ 204,000	\$ 204,000
44570	Contributions	17,112	36,964	36,964	36,964	36,964	36,964	36,964
	Total Agricenter Fund Revenue	<u>\$ 221,405</u>	<u>\$ 236,964</u>	<u>\$ 236,964</u>	<u>\$ 240,964</u>	<u>\$ 240,964</u>	<u>\$ 240,964</u>	<u>\$ 240,964</u>
49800	Other Transfers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Total Other Transfers	<u>\$ 0</u>						
	Total Revenue	\$ 221,405	\$ 236,964	\$ 236,964	\$ 240,964	\$ 240,964	\$ 240,964	\$ 240,964
	Fund Balance, Beginning of Year	<u>85,152</u>	<u>116,777</u>	<u>109,994</u>	<u>141,288</u>	<u>141,288</u>	<u>141,288</u>	<u>141,288</u>
339	Residual Equity Transfers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	TOTAL AVAILABLE FUNDS	\$ 306,557	\$ 353,741	\$ 346,958	\$ 382,252	\$ 382,252	\$ 382,252	\$ 382,252
	Less: Total Expenditures & Transfers	<u>196,563</u>	<u>205,670</u>	<u>205,670</u>	<u>209,157</u>	<u>212,886</u>	<u>212,909</u>	<u>212,909</u>
	FUND BALANCE, END OF YEAR	<u>\$ 109,994</u>	<u>\$ 148,072</u>	<u>\$ 141,288</u>	<u>\$ 173,095</u>	<u>\$ 169,366</u>	<u>\$ 169,343</u>	<u>\$ 169,343</u>
	Reserve						79.5%	79.5%
	Required Reserve						5.0%	5.0%

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

AGRICENTER FUND - 124		Actual	Original	Amended	Budget	Mayor's	Finance	
Account		2012-2013	Budget	Budget And	Request	Proposed	Proposed	Budget
No.			2013-2014	Estimated	2014-2015	Budget	Budget	2014-2015
				Totals				2014-2015
56900	OTHER SOCIAL, CULTURAL, AND RECREATIONAL							
101	County Official/Administrator	\$ 50,595	\$ 51,354	\$ 51,354	\$ 51,354	\$ 51,354	\$ 52,366	\$ 52,366
103	Assistant	24,409	26,155	26,155	26,155	26,155	26,670	26,670
105	Supervisor/Director	21,801	25,251	25,251	25,251	25,251	25,727	25,727
162	Clerical Personnel	24,400	24,909	24,909	24,909	24,909	25,404	25,404
201	Social Security	9,489	9,767	9,767	9,767	9,962	9,958	9,958
204	State Retirement	17,203	17,694	17,694	17,694	17,736	17,729	17,729
206	Life Insurance	82	82	82	84	82	82	82
207	Medical Insurance	18,126	19,035	20,921	22,120	23,072	23,072	23,072
452	Utilities	16,871	17,000	15,114	17,000	17,000	17,000	17,000
502	Building Insurance	10,802	11,536	11,536	11,536	11,776	11,776	11,776
511	Vehicle & Equipment Insurance	737	773	773	773	821	1,025	1,025
513	Worker's Compensation Insurance	0	114	114	114	114	0	0
599	Other Charges	0	0	0	0	0	0	0
340	Total Other Social, Cultural And Recreational	\$ 194,515	\$ 203,670	\$ 203,670	\$ 206,757	\$ 208,232	\$ 210,809	\$ 210,809
58400	OTHER CHARGES							
510	Trustee's Commission	\$ 2,048	\$ 2,000	\$ 2,000	\$ 2,400	\$ 2,100	\$ 2,100	\$ 2,100
	Salary Increase (2%)					2,554		
	TOTAL EXPENDITURES	\$ 196,563	\$ 205,670	\$ 205,670	\$ 209,157	\$ 212,886	\$ 212,909	\$ 212,909

## **ROAD DEPARTMENT FUND**

The Road Department Fund is funds used to account for transactions of the county's road department.

### **Overview:**

The revenues of the Road Department can be segregated into three major categories:

- Local Taxes
- Other Local Revenues
- State of Tennessee

### **Local Taxes:**

Local Taxes makes up 44.5% of the total revenue for the Road Department.

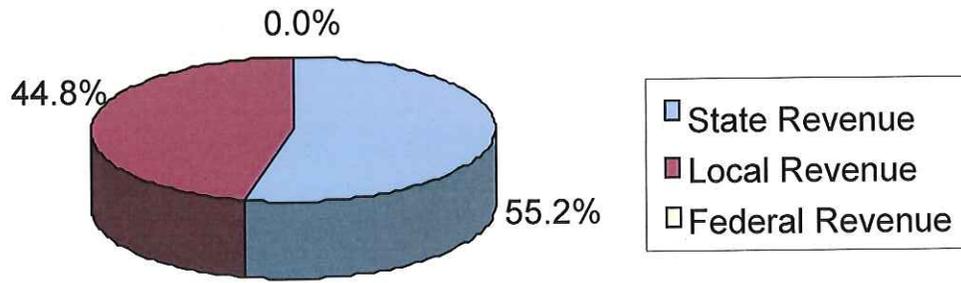
### **Other Local Revenues:**

Other Local Revenues are .1% of revenues and consist of miscellaneous funds from various sources.

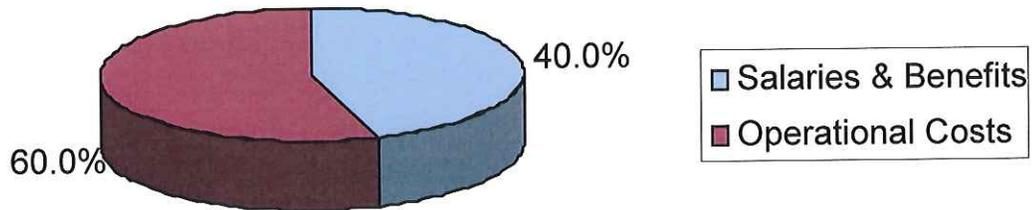
### **State of Tennessee:**

Revenue from the State of Tennessee at 55.2% of total revenue is largely made up of gasoline and motor fuel tax revenues at \$3,394,466. Bridge, state aid and litter programs make up 25.9% of the State Revenue with the remaining income tax and state revenue sharing portion at 1.9%.

## Road Department Revenue



## Expenses



## BRADLEY COUNTY

# PIKE ROAD DEPARTMENT

The Bradley County Road Department is dedicated to maintain and service the county's public roads and bridges to ensure the free flow of traffic and to protect the health and safety of the citizens traveling on these roads and bridges during all types of weather conditions. Bradley County covers 338 square miles of land. The department provides maintenance to 1,253 county roads consisting of approximately 756 miles of paved and 3.32 miles of unpaved roads. The Bradley County Road Department's goal is to provide the best possible maintenance in the most cost effective manner possible.



Photo Courtesy of Amy Moore

### Goals and Objectives:

- Provide routine road and bridge maintenance;
- Emergency response to road hazards and natural disasters;
- Regulation, inspection and administration of work and development within the public road right of way;
- Acquisition, maintenance, and fueling of heavy equipment and fleet vehicles for the county.

### Performance Measurements:

	<u>Actual FY 10-11</u>	<u>Actual FY 11-12</u>	<u>Actual FY 12-13</u>	<u>Estimated FY 13-14</u>	<u>Projected FY 14-15</u>
Bridges Replaced	5	5	5	5	5

	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014*</u>	<u>2014/2015</u>
<b>Full-Time</b>	<b>59</b>	<b>59</b>	<b>63</b>	<b>65</b>	<b>65</b>

\*Staffing level adjusted by hiring one new equipment operator (Hwy II) and hiring one new bridge renovation & replacement laborer (Hwy Wk. I)



**Candies Creek Bridge**

BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

PIKE ROAD FUND - 131		Actual	Original	Amended	Budget	County	Finance	Budget
Account		2012-2013	Budget	Budget And	Request	Mayor's	Proposed	Budget
No.			2013-2014	Estimated	2014-2015	Proposal	Budget	2014-2015
				Totals				Budget
				2013-2014				2014-2015
40100	COUNTY PROPERTY TAXES							
40110	Current Property Tax	\$ 2,454,865	\$ 2,500,335	\$ 2,400,000	\$ 2,500,335	\$ 2,528,010	\$ 2,528,010	\$ 2,528,010
40120	Trustee's Collections - Prior Year	87,109	85,000	93,200	88,000	88,000	88,000	88,000
40130	Cir Clk/Clk & Master Collection	55,272	50,000	36,000	40,000	40,000	40,000	40,000
40140	Interest and Penalty	15,487	12,600	12,600	11,400	11,400	11,400	11,400
40161	Payments in Lieu of Taxes - TVA	1,642	1,720	1,900	1,720	1,720	1,720	1,720
40162	Payments in Lieu of Taxes - Local Utilities	809	600	1,144	800	800	800	800
40163	Payments in Lieu of Taxes - Other	48,076	58,148	50,148	58,148	58,148	58,148	58,148
40320	Bank Excise Tax	7,876	7,000	10,100	7,000	7,000	7,000	7,000
	Total County Property Taxes	\$ 2,671,136	\$ 2,715,403	\$ 2,605,092	\$ 2,707,403	\$ 2,735,078	\$ 2,735,078	\$ 2,735,078
44100	RECURRING ITEMS							
43380	Vending Machine Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
44110	Interest Earned	0	0	0	0	0	0	0
44130	Sale of Materials and Supplies	5,874	2,000	4,948	2,000	2,000	2,000	2,000
44135	Sale of Gasoline	0	0	0	0	0	0	0
44170	Miscellaneous Refunds	8,898	100	2,235	100	100	100	100
	Total Recurring Items	\$ 14,772	\$ 2,100	\$ 7,183	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
44520	Insurance Recovery	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
44530	Sale of Equipment	0	0	23,818	0	0	0	0
44560	Damages Recovered from Individuals	0	0	20,264	0	0	0	0
44990	Misc. Local Revenues	12,245	9,000	11,300	9,000	9,000	9,000	9,000
	Total Other Local Revenues	\$ 12,245	\$ 9,000	\$ 55,382	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
	Total Local Revenues	\$ 2,698,153	\$ 2,726,503	\$ 2,667,657	\$ 2,718,503	\$ 2,746,178	\$ 2,746,178	\$ 2,746,178

BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

PIKE ROAD FUND - 131		Actual	Original	Amended	Budget	County	Finance	Budget
		2012-2013	Budget	Budget And	Request	Mayor's	Proposed	Budget
			2013-2014	Estimated	2014-2015	Proposal	Budget	Budget
Account				Totals		2014-2015	2014-2015	2014-2015
No.				2013-2014				
46000	STATE OF TENNESSEE							
46400	PUBLIC WORKS							
46410	Bridge Program	\$ 146,200	\$ 0	\$ 4,910	\$ 375,829	\$ 375,829	\$ 375,829	\$ 375,829
46420	State Aid Program	0	900,000	466,726	824,794	824,794	824,794	824,794
46430	Litter Program	64,365	55,100	55,834	55,000	55,000	55,000	55,000
	Total Public Works Grants	\$ 210,565	\$ 955,100	\$ 527,470	\$ 1,255,623	\$ 1,255,623	\$ 1,255,623	\$ 1,255,623
46800	OTHER STATE REVENUES							
46820	Income Tax	\$ 18,381	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
46851	State Revenues Sharing- T.V.A.	73,823	60,000	71,750	60,000	60,000	60,000	60,000
	Total Other State Revenues	\$ 92,204	\$ 66,000	\$ 77,750	\$ 66,000	\$ 66,000	\$ 66,000	\$ 66,000
46900	GASOLINE TAXES							
46920	Gasoline and Motor Fuel Tax	\$ 2,047,982	\$ 2,002,045	\$ 2,002,045	\$ 2,002,045	\$ 2,002,045	\$ 2,002,045	\$ 2,002,045
46930	Petroleum Special Tax	71,406	70,798	70,798	70,798	70,798	70,798	70,798
46980	Other State Grants	0	0	0	0	0	0	0
	Total Gasoline Taxes	\$ 2,119,388	\$ 2,072,843	\$ 2,072,843	\$ 2,072,843	\$ 2,072,843	\$ 2,072,843	\$ 2,072,843
	Total State of Tennessee	\$ 2,422,157	\$ 3,093,943	\$ 2,678,063	\$ 3,394,466	\$ 3,394,466	\$ 3,394,466	\$ 3,394,466

BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

PIKE ROAD FUND - 131		Actual	Original	Amended	Budget	County	Finance	Budget
		2012-2013	Budget	Budget And	Request	Mayor's	Proposed	Budget
			2013-2014	Estimated	2014-2015	Proposal	Budget	Budget
Account No.				Totals		2014-2015	2014-2015	2014-2015
				2013-2014				Budget
								2014-2015
47100	FEDERAL THROUGH STATE							
47230	Disaster Relief (FEMA/TEMA)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
47590	Other Federal Through State	0	0	0	0	0	0	0
	<b>Total Federal Through State</b>	<u>\$ 0</u>						
	<b>Total Revenue</b>	<u>\$ 5,120,310</u>	<u>\$ 5,820,446</u>	<u>\$ 5,345,720</u>	<u>\$ 6,112,969</u>	<u>\$ 6,140,644</u>	<u>\$ 6,140,644</u>	<u>\$ 6,140,644</u>
49000	OTHER SOURCES							
49200	Note Proceeds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
49700	Insurance Recovery	0	100	12,903	100	100	100	100
49800	Transfers From Other Funds (General Fund)	0	0	0	0	0	0	0
	<b>Total Other Non-Revenue</b>	<u>\$ 0</u>	<u>\$ 100</u>	<u>\$ 12,903</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 100</u>
	<b>Total Revenue and Other Sources</b>	<u>\$ 5,120,310</u>	<u>\$ 5,820,546</u>	<u>\$ 5,358,623</u>	<u>\$ 6,113,069</u>	<u>\$ 6,140,744</u>	<u>\$ 6,140,744</u>	<u>\$ 6,140,744</u>
347	Fund Balance, Beginning of Year	\$ 2,255,066	\$ 1,515,334	\$ 1,941,708	\$ 1,480,418	\$ 1,480,418	\$ 1,480,418	\$ 1,480,418
	<b>TOTAL AVAILABLE FUNDS</b>	<u>\$ 7,375,376</u>	<u>\$ 7,335,880</u>	<u>\$ 7,300,331</u>	<u>\$ 7,593,487</u>	<u>\$ 7,621,162</u>	<u>\$ 7,621,162</u>	<u>\$ 7,621,162</u>
	Less: Total Expenditures & Transfers	\$ 5,433,668	\$ 6,594,164	\$ 5,819,913	\$ 6,853,498	\$ 6,879,612	\$ 6,896,161	\$ 6,888,572
	<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 1,941,708</u>	<u>\$ 741,715</u>	<u>\$ 1,480,418</u>	<u>\$ 739,989</u>	<u>\$ 741,551</u>	<u>\$ 725,002</u>	<u>\$ 732,590</u>

Projected Reserve 2013/2014  
 Reserve Requirement Minimum

10.8%  
 7.0%

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

PIKE ROAD FUND - 131		Actual	Original	Amended	Budget	County	Finance	Budget
		2012-2013	Budget	Budget And	Request	Mayor's	Proposed	Budget
			2013-2014	Estimated	2014-2015	Proposal	Budget	Budget
Account				Totals				2014-2015
No.				2013-2014				2014-2015
61000	ADMINISTRATION							
101	County Official/Administrative	\$ 82,911	\$ 84,427	\$ 84,427	\$ 84,427	\$ 87,272	\$ 87,272	\$ 87,272
103	Assistant(s)	53,523	54,326	54,326	54,326	54,326	54,326	55,413
105	Supervisor/Director	40,845	42,123	42,123	42,123	42,123	42,123	42,966
119	Accountants/Bookkeepers	28,933	31,009	31,009	31,009	31,009	31,009	31,630
148	Dispatchers/Radio Operators	33,554	36,693	36,693	36,923	36,923	36,923	37,662
187	Overtime	3,276	5,000	5,000	5,000	5,000	5,000	5,000
189	Other Salaries and Wages	170,872	209,994	200,994	209,994	209,994	209,994	214,194
301	Accounting Services	0	300	0	300	300	300	300
317	Data Processing Services	9,260	10,000	8,800	10,000	10,000	10,000	10,000
320	Dues and Memberships	3,736	4,000	3,800	4,000	4,000	4,000	4,000
332	Legal Notices, Recording and Court Costs	564	1,200	750	1,200	1,200	1,200	1,200
337	Maintenance - Office Equipment	424	1,200	1,200	1,200	1,200	1,200	1,200
355	Travel	2,161	3,500	2,500	3,500	3,500	3,500	3,500
435	Office Supplies	4,613	5,000	5,000	5,000	5,000	5,000	5,000
708	Communication Equipment	8,735	4,000	3,300	4,000	4,000	4,000	4,000
719	Office Equipment	3,687	2,000	1,600	10,000	10,000	10,000	10,000
348								
	Total Administration	\$ 447,094	\$ 494,773	\$ 481,523	\$ 503,002	\$ 505,847	\$ 505,847	\$ 513,337
62000	HIGHWAY AND BRIDGE MAINTENANCE							
141	Foremen	\$ 32,612	\$ 33,758	\$ 33,758	\$ 33,758	\$ 33,758	\$ 33,758	\$ 34,434
143	Equipment Operators	311,531	367,932	363,932	363,975	363,975	363,975	371,255
147	Truck Drivers	238,268	251,537	251,537	239,545	239,545	239,545	244,336
149	Laborers	312,439	332,595	290,595	295,622	295,622	295,622	301,535
187	Overtime	15,781	11,500	24,500	11,500	11,500	11,500	11,500

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

PIKE ROAD FUND - 131

Account No.	Actual 2012-2013	Original Budget 2013-2014	Amended Budget And Estimated Totals 2013-2014	Budget Request 2014-2015	County Mayor's Proposal 2014-2015	Finance Proposed Budget 2014-2015	Budget 2014-2015
62000 HIGHWAY AND BRIDGE MAINTENANCE (Cont.)							
351 Rentals	\$ 5,997	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
399 Other Contracted Services	6,175	8,000	7,500	8,000	8,000	8,000	8,000
403 Asphalt-Cold Mix	0	50	0	50	50	50	50
404 Asphalt-Hot Mix	1,604,602	900,000	850,000	1,030,000	1,030,000	1,030,000	1,030,000
405 Asphalt-Liquid	45,968	44,000	34,000	52,000	52,000	52,000	52,000
408 Concrete	3,793	6,000	6,000	6,000	6,000	6,000	6,000
409 Crushed Stone	53,678	62,000	62,000	62,000	62,000	62,000	62,000
420 Fertilizer, Lime, Chemicals, Etc.	1,471	3,000	3,000	3,000	3,000	3,000	3,000
426 General Construction Materials	28,073	50,000	30,000	56,000	56,000	56,000	56,000
438 Pipe-Plastic	4,944	15,000	23,000	15,000	15,000	15,000	15,000
439 Pipe-Concrete	0	0	0	0	0	0	0
440 Pipe-Metal	48,865	60,000	45,000	60,000	60,000	60,000	60,000
443 Road Signs	45,840	53,000	43,000	53,000	53,000	53,000	53,000
444 Salt	0	5,000	24,100	34,000	34,000	34,000	34,000
445 Sand	1,320	1,300	1,300	3,000	3,000	3,000	3,000
446 Small Tools	1,470	2,500	2,500	2,000	2,000	2,000	2,000
455 Wood Products	1,004	800	300	800	800	800	800
499 Other Supplies and Materials	5,763	5,000	5,000	5,000	5,000	5,000	5,000
Total Highway and Bridge Maintenance	\$ 2,769,594	\$ 2,218,972	\$ 2,107,022	\$ 2,340,250	\$ 2,340,250	\$ 2,340,250	\$ 2,358,910
63100 OPERATION AND MAINT. OF EQUIPMENT							
141 Foremen	\$ 36,841	\$ 37,761	\$ 37,761	\$ 37,761	\$ 37,761	\$ 37,761	\$ 38,517
142 Mechanic(s)	96,361	98,899	98,899	98,899	98,899	98,899	100,877
187 Overtime	182	1,500	1,500	1,500	1,500	1,500	1,500
329 Laundry Service	17,458	16,500	18,500	16,500	16,500	16,500	16,500
399 Other Contracted Services	355	250	800	250	250	250	250
412 Diesel Fuel	186,678	225,000	225,000	225,000	225,000	225,000	225,000
418 Equipment and Machinery Parts	119,599	85,000	85,000	85,000	85,000	85,000	85,000
424 Garage Supplies	14,274	17,000	16,000	18,000	18,000	18,000	18,000

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

PIKE ROAD FUND - 131

Account No.	Actual 2012-2013	Original Budget 2013-2014	Amended Budget And Estimated Totals 2013-2014	Budget Request 2014-2015	County Mayor's Proposal 2014-2015	Finance Proposed Budget 2014-2015	Budget 2014-2015
63100 OPERATION AND MAINT. OF EQUIPMENT (Cont.)							
425 Gasoline	\$ 57,251	\$ 60,000	\$ 67,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
433 Lubricants	9,158	12,500	12,500	14,500	14,500	14,500	14,500
442 Propane Gas	2,937	5,200	5,200	5,200	5,200	5,200	5,200
446 Small Tools	5,035	4,000	4,200	6,000	6,000	6,000	6,000
450 Tires and Tubes	34,848	32,000	30,000	30,000	30,000	30,000	30,000
499 Other Supplies and Materials	1,030	1,200	1,700	1,200	1,200	1,200	1,200
Total Operation and Maint. of Equipment	\$ 582,007	\$ 596,810	\$ 604,060	\$ 599,810	\$ 599,810	\$ 599,810	\$ 602,544
63400 QUARRY OPERATIONS							
599 Other Charges	\$ 0	\$ 8,000	\$ 0	\$ 100	\$ 100	\$ 100	\$ 100
Total Quarry Operations	\$ 0	\$ 8,000	\$ 0	\$ 100	\$ 100	\$ 100	\$ 100
64000 LITTER AND TRASH COLLECTION							
147 Truck Drivers	\$ 33,750	\$ 34,596	\$ 34,596	\$ 34,596	\$ 34,596	\$ 34,596	\$ 35,288
160 Guards	32,897	33,402	33,402	33,402	33,402	33,402	34,070
189 Other Salaries & Wages	8,750	9,750	9,750	9,750	9,750	9,750	9,750
399 Other Contracted Services	2,684	3,000	2,500	2,000	2,000	2,000	2,000
499 Other Supplies and Materials	22,686	23,000	23,500	23,000	23,000	23,000	23,000
Total Litter and Trash Collection	\$ 100,767	\$ 103,748	\$ 103,748	\$ 102,748	\$ 102,748	\$ 102,748	\$ 104,108
65000 OTHER CHARGES							
307 Communication	\$ 6,496	\$ 7,400	\$ 9,000	\$ 8,600	\$ 8,600	\$ 8,600	\$ 8,600
415 Electricity	11,821	14,000	13,100	14,000	14,000	14,000	14,000
454 Water and Sewer	1,047	2,000	2,000	1,800	1,800	1,800	1,800

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

PIKE ROAD FUND - 131

Account No.	Actual 2012-2013	Original Budget 2013-2014	Amended Budget And Estimated Totals 2013-2014	Budget Request 2014-2015	County Mayor's Proposal 2014-2015	Finance Proposed Budget 2014-2015	Budget 2014-2015
65000 OTHER CHARGES							
506 Liability Insurance	67,439	72,615	67,615	70,000	70,000	85,567	85,567
510 Trustee's Commission	75,465	85,000	85,000	85,000	85,000	85,000	85,000
610 Principal on Capitalized Leases	0	0	0	0	0	0	0
611 Interest on Capitalized Leases	0	0	0	0	0	0	0
Total Other Charges	\$ 162,268	\$ 181,015	\$ 176,715	\$ 179,400	\$ 179,400	\$ 194,967	\$ 194,967
66000 EMPLOYEE BENEFITS							
201 Social Security	\$ 132,440	\$ 145,823	\$ 145,823	\$ 145,823	\$ 148,553	\$ 148,553	\$ 146,216
204 State Retirement	232,247	263,792	243,792	263,792	268,652	268,652	263,792
205 Retiree Insurance	6,390	6,425	6,425	11,060	11,060	11,060	11,060
206 Life Insurance	1,193	1,230	1,230	1,230	1,230	1,230	1,230
207 Medical Insurance	341,539	375,600	355,600	331,800	311,800	311,800	311,800
210 Unemployment Compensation	0	1,000	4,000	1,000	1,000	1,000	1,000
513 Worker's Compensation Insurance	56,933	68,400	53,400	65,400	65,400	66,382	66,382
351 Salary Increase (2%)					30,599	30,599	0
Total Employee Benefits	\$ 770,742	\$ 862,271	\$ 810,270	\$ 820,105	\$ 838,293	\$ 839,275	\$ 801,480
68000 CAPITAL OUTLAY							
321 Engineering Services	\$ 13,225	\$ 7,000	\$ 7,000	\$ 65,170	\$ 65,170	\$ 65,170	\$ 65,170
705 Bridge Construction	165,716	0	0	383,500	383,500	383,500	383,500
707 Building Improvements	14,912	20,000	22,000	10,000	10,000	10,000	10,000
713 Highway Construction	0	1,200,000	610,000	1,099,726	1,099,726	1,099,726	1,099,726
715 Land	0	5,000	0	5,000	5,000	5,000	5,000
790 Other Equipment	125,287	600,000	620,000	392,420	392,420	392,420	392,420
Normal Capital Outlay	\$ 319,140	\$ 1,832,000	\$ 1,259,000	\$ 1,955,816	1,955,816	1,955,816	1,955,816

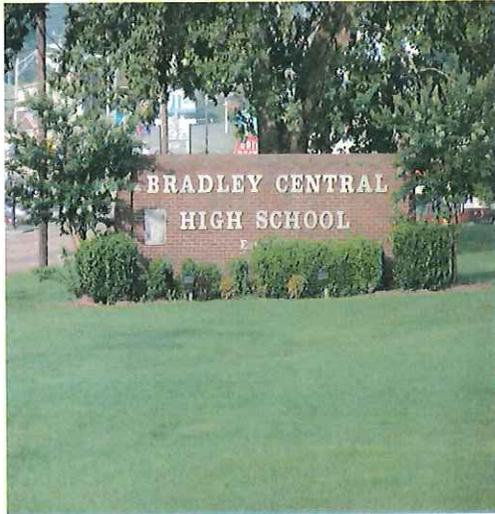
BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

PIKE ROAD FUND - 131				Amended		County	Finance	
Account No.		Actual	Original	Budget And	Budget	Mayor's	Proposed	Budget
		2012-2013	Budget	Estimated	Request	Proposal	Budget	Budget
			2013-2014	Totals	2014-2015	2014-2015	2014-2015	2014-2015
91200	BRIDGE RENOVATIONS & REPLACEMENTS							
143	Equipment Operators	\$ 65,989	\$ 67,591	\$ 69,591	\$ 71,087	\$ 71,087	\$ 71,087	\$ 72,509
147	Truck Drivers	45,277	53,618	53,618	81,618	81,618	81,618	83,251
149	Laborers	113,049	78,166	98,166	99,362	99,362	99,362	101,350
187	Overtime	133	2,000	2,000	2,000	2,000	2,000	2,000
321	Engineering Services	0	500	0	500	500	500	500
351	Rental - Equipment	72	800	300	800	800	800	800
399	Other Contracted Services	0	400	400	400	400	400	400
408	Concrete	5,018	5,000	0	5,000	5,000	5,000	5,000
409	Crushed Stone	10,880	13,000	13,000	13,000	13,000	13,000	13,000
412	Diesel Fuel	8,500	10,500	10,500	10,500	10,500	10,500	10,500
418	Equipment and Machinery Parts	17,243	5,000	14,000	8,000	8,000	8,000	8,000
426	General Construction Materials	1,521	5,000	1,000	5,000	5,000	5,000	5,000
440	Pipe - Metal	14,104	12,000	12,000	12,000	12,000	12,000	12,000
446	Small Tools	270	3,000	3,000	3,000	3,000	3,000	3,000
705	Bridge Construction	0	40,000	0	40,000	40,000	40,000	40,000
52	Salary Increase (2%)					5,081	5,081	0
	Total Bridge Renovations and/or Replacements (10 yr plan)	\$ 282,056	\$ 296,575	\$ 277,575	\$ 352,267	\$ 357,348	\$ 357,348	\$ 357,310
	Total Capital Outlay	\$ 601,196	\$ 2,128,575	\$ 1,536,575	\$ 2,308,083	\$ 2,313,164	\$ 2,313,164	\$ 2,313,126
	TOTAL EXPENDITURES AND TRANSFERS	\$ 5,433,668	\$ 6,594,164	\$ 5,819,913	\$ 6,853,498	\$ 6,879,612	\$ 6,896,161	\$ 6,888,572

# BRADLEY COUNTY SCHOOLS

The mission of the Bradley County School System, in partnership with the community, is to develop a literate, self-confident, creative and responsible citizen who is capable of meeting life challenges and who values life-long learning. The School system currently operates eleven Elementary Schools, two Middle Schools, two High Schools and one Alternative School.

The General Purpose School Fund is the primary operating fund of the School Department and is used to account for general operations of the Schools. The Special Revenue Fund accounts for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. The Capital Projects Fund is used to account for the receipt of debt and other specific revenue sources that are legally restricted to expenditures for construction and/or renovation.



Bradley Central High School

	<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014*</u>	<u>2014/2015</u>
<b>Full-Time</b>	953	953	970	988	988

\*Staffing levels adjusted for both teaching and administrative staff by the Director of Schools and the Bradley County School Board.

## **GENERAL PURPOSE SCHOOL FUND**

This fund is the primary operating fund for the School Department. It is used to account for the general operations of the School Department. Food Service Operations are accounted for in the Central Cafeteria Fund 143. Major funding for the School Department is provided through state education funds (BEP) and local property taxes.

### **Overview:**

The revenues of the School Department can be segregated into seven major categories:

- Local Taxes
- Licenses & Permits
- Charges for Current Services
- Other Local Revenues
- State of Tennessee
- Federal Government
- Other Sources

### **Local Taxes:**

Local Taxes makes up 30.6% of the total revenue for the School Department. The largest portion of these funds is property tax revenues \$11,794,000 and local option sales tax at \$10,660,000.

### **Licenses & Permits:**

Licenses & Permits consist of marriage license fees and make up less than .01% of total school revenues.

### **Charges for Current Services:**

Charges for Current Services consist mainly of fees for TBI criminal background fees, other service charges, and Central Cafeteria fees. USDA Lunch and Breakfast amount to \$2,475,000. These make up 3.4% of total school fund revenues.

### **Other Local Revenues:**

The majority of other local revenues are made up of investment income on demand deposit accounts. This consists of .3% of total school revenues.

**State of Tennessee:**

Revenue from the State of Tennessee at 61.6% is largely made up of basic education programs at \$45,299,000 Career Ladder at \$357,000 and income tax and state revenue sharing at \$545,000.

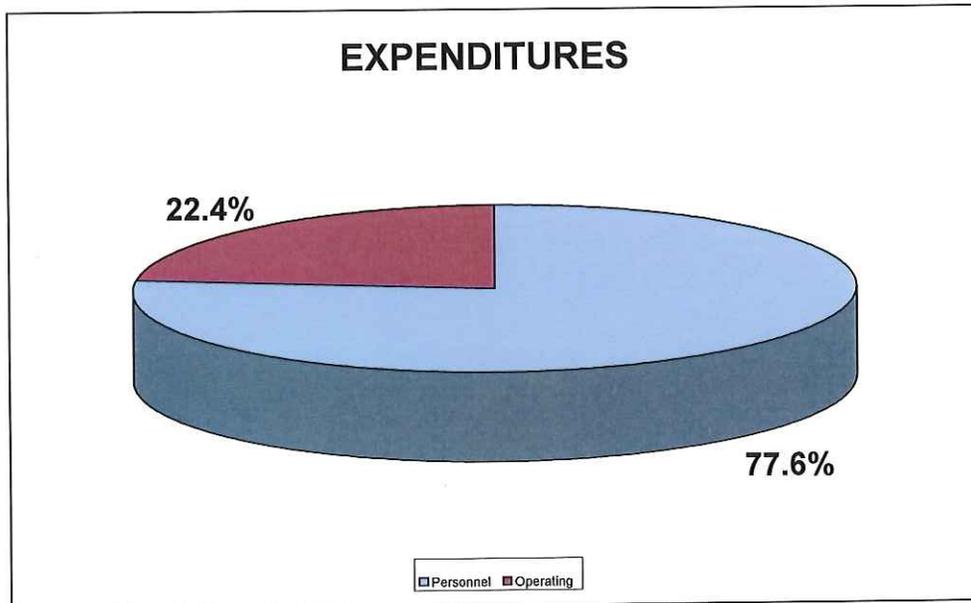
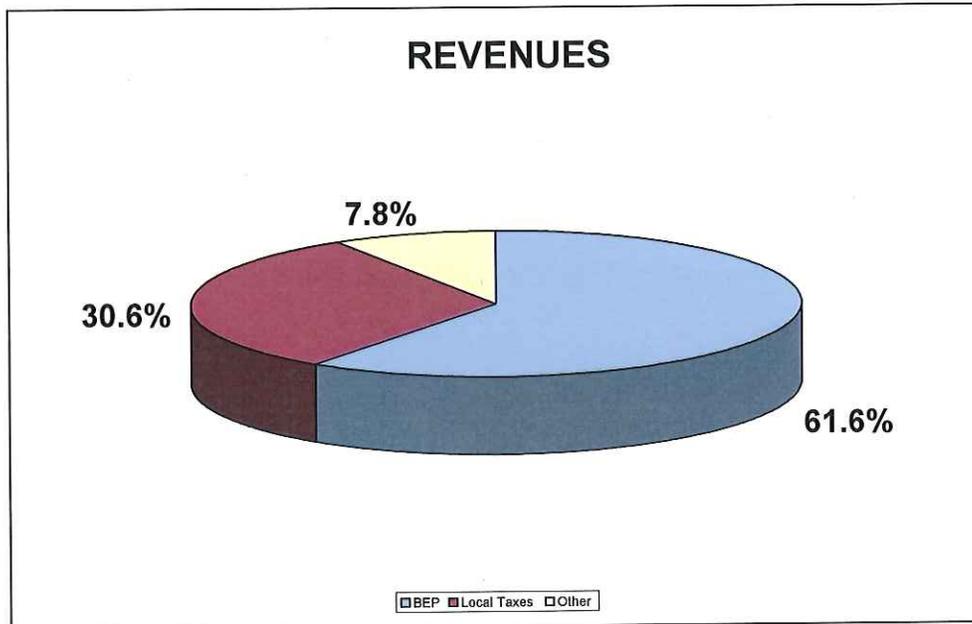
**Federal Government:**

Federal Government funding is \$3,290,000 or 4.5% of total school funding.

**Other Sources**

Other Sources consists of operating transfers and miscellaneous refunds of \$60,000. These make up .08% of total school funds revenue.

# GENERAL PURPOSE SCHOOL FUND



BRADLEY COUNTY, TENNESSEE  
SUMMARY STATEMENT OF PROPOSED REVENUES AND OTHER SOURCES WITH EXPENDITURES AND OTHER USES  
For the Fiscal Year Ending June 30, 2015

BRADLEY COUNTY SCHOOL FUNDS - 141

Account No.	General Purpose School Fund Actual 2012-2013	General Purpose School Fund Original Budget 2013-2014	General Purpose School Fund Amend. Budget 2013-2014	General Purpose School Fund Budget Request 2014-2015	Co. Mayor's Gen Purpose School Fund Budget 2014-2015	Finance's Gen Purpose School Fund Budget 2014-2015	Gen Purpose School Fund Budget 2014-2015	
ESTIMATED REVENUES AND OTHER SOURCES								
40000	Local Taxes	\$ 22,349,845	\$ 22,629,000	\$ 22,489,000	\$ 22,503,000	\$ 0	\$ 22,503,000	\$ 22,503,000
41000	Licenses and Permits	5,457	5,000	5,000	5,500	0	5,500	5,500
43000	Charges For Current Services	12,270	15,000	15,000	15,000	0	15,000	15,000
44000	Other Local Revenues	308,915	23,000	88,000	28,000	0	28,000	28,000
46500	State Education Funds	44,274,187	44,818,000	46,200,187	44,379,000	0	44,379,000	44,379,000
46800	Other State Revenues	580,768	535,000	535,000	545,000	0	545,000	545,000
47100	Federal Funds Received Thru State	774,488	375,000	2,011,558	375,000	0	375,000	375,000
47600	Direct Federal Revenues	874,044	0	438,462	0	0	0	0
49000	Other Sources	0	40,000	40,000	60,000	0	60,000	60,000
14100	TOTAL ESTIMATED REVENUES AND OTHER S	\$ 69,179,974	\$ 68,440,000	\$ 71,822,207	\$ 67,910,500	\$ 0	\$ 67,910,500	\$ 67,910,500
	Reserves and/or Fund Balances - Beginning	\$ 7,621,916	\$ 6,212,566	\$ 6,694,428	\$ 6,026,621	\$ 0	\$ 6,026,621	\$ 6,026,621
	Other Sources & Adjustments	86,300	-	832,193	-	-	-	-
	TOTAL AVAILABLE FUNDS	\$ 76,888,190	\$ 74,652,566	\$ 79,348,828	\$ 73,937,121	\$ 0	\$ 73,937,121	\$ 73,937,121
	Less: Total Expenditures & Transfers	70,193,762	69,940,000	73,322,207	69,060,500	0	69,060,500	69,060,500
	FUND BALANCE, END OF YEAR	\$ 6,694,428	\$ 4,712,566	\$ 6,026,621	\$ 4,876,621	\$ 0	\$ 4,876,621	\$ 4,876,621
	Reserve						7.1%	7.1%
	Required Reserve						5.0%	5.0%

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BRADLEY COUNTY, TENNESSEE  
SUMMARY STATEMENT OF PROPOSED REVENUES AND OTHER SOURCES WITH EXPENDITURES AND OTHER USES  
For the Fiscal Year Ending June 30, 2015

BRADLEY COUNTY SCHOOL FUNDS - 141

Account No.	General Purpose School Fund	General Purpose School Fund	General Purpose School Fund	General Purpose School Fund	Co. Mayor's Gen Purpose School Fund	Finance's Gen Purpose School Fund	Gen Purpose School Fund	
								Actual 2012-2013
ESTIMATED EXPENDITURES AND OTHER USES								
Instruction								
71100	Regular Instruction Program	\$ 38,289,615	\$ 39,657,050	\$ 39,618,859	\$ 39,400,200	\$ 0	\$ 39,400,200	\$ 39,400,200
71200	Special Education Program	3,630,913	3,959,500	3,959,500	4,041,800	0	4,041,800	4,041,800
71300	Vocational Education Program	2,656,291	2,748,400	2,763,400	2,777,300	0	2,777,300	2,777,300
71600	Adult Education Program	182,613	250,300	250,300	250,300	0	250,300	250,300
Support Services								
72100	Students	3,142,373	2,905,375	3,207,443	2,938,925	0	2,938,925	2,938,925
72200	Instructional Staff	2,948,721	2,830,100	2,971,558	3,002,400	0	3,002,400	3,002,400
72300	General Administration	1,790,781	1,834,720	1,836,045	1,849,170	0	1,849,170	1,849,170
72400	School Administration - Office of Principal	3,699,749	3,853,000	3,853,000	3,842,900	0	3,842,900	3,842,900
72500	Business Administration	351,944	362,150	362,150	362,150	0	362,150	362,150
72600	Operation and Maintenance of Plant	5,780,375	6,147,330	6,087,330	5,907,805	0	5,907,805	5,907,805
72700	Student Transportation	2,291,984	2,388,875	2,388,875	2,398,875	0	2,398,875	2,398,875
72800	Other Support Services - Central and Other	796,940	1,415,500	1,455,500	796,900	0	796,900	796,900
Operation of Non-Instructional Services								
73100	Food Service	81,564	87,700	87,700	88,775	0	88,775	88,775
73300	Community Service	372,962	0	393,450	0	0	0	0
73400	Early Childhood Education	1,382,187	0	1,382,187	0	0	0	0
76100	Regular Capital Outlay	2,794,750	1,500,000	2,704,909	1,403,000	0	1,403,000	1,403,000
TOTAL ESTIMATED EXPENDITURES AND OTH								
		\$ 70,193,762	\$ 69,940,000	\$ 73,322,207	\$ 69,060,500	\$ 0	\$ 69,060,500	\$ 69,060,500

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BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUES AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

BRADLEY COUNTY SCHOOL FUNDS - 141

Account No.	General Purpose School Fund Actual 2012-2013	General Purpose School Fund Original Budget 2013-2014	General Purpose School Fund Amend. Budget 2013-2014	General Purpose School Fund Budget Request 2014-2015	Co. Mayor's Gen Purpose School Fund Budget 2014-2015	Finance's Gen Purpose School Fund Budget 2014-2015	Gen Purpose School Fund Budget 2014-2015
40000	Local Taxes						
40100	County Property Taxes						
40110							
40120							
40130							
40140							
40161							
40162							
40163							
40200	County Local Option Taxes						
40210							
40275							
40290							
40300	Statutory Local Taxes						
40320							
40350							
40000	<u>\$ 22,349,845</u>	<u>\$ 22,629,000</u>	<u>\$ 22,489,000</u>	<u>\$ 22,503,000</u>	<u>\$ 0</u>	<u>\$ 22,503,000</u>	<u>\$ 22,503,000</u>
41000	LICENSES AND PERMITS						
41100	Licenses						
41110							
41000	<u>\$ 5,457</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,500</u>	<u>\$ 0</u>	<u>\$ 5,500</u>	<u>\$ 5,500</u>
41000	<u>\$ 5,457</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,500</u>	<u>\$ 0</u>	<u>\$ 5,500</u>	<u>\$ 5,500</u>

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BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUES AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

BRADLEY COUNTY SCHOOL FUNDS - 141

Account No.	General Purpose School Fund	General Purpose School Fund	General Purpose School Fund	General Purpose School Fund	Co. Mayor's Gen Purpose School Fund	Finance's Gen Purpose School Fund	Gen Purpose School Fund
	Actual 2012-2013	Original Budget 2013-2014	Amend. Budget 2013-2014	Budget Request 2014-2015	Budget 2014-2015	Budget 2014-2015	Budget 2014-2015
43000	CHARGES FOR CURRENT SERVICES						
43542	0	0	0	0	0	0	0
43583	5,040	5,000	5,000	5,000	0	5,000	5,000
43990	7,230	10,000	10,000	10,000	0	10,000	10,000
43000	\$ 12,270	\$ 15,000	\$ 15,000	\$ 15,000	\$ 0	\$ 15,000	\$ 15,000
44000	OTHER LOCAL REVENUES						
44100	Recurring Items						
44110	17,803	23,000	23,000	23,000	0	23,000	23,000
44110	0						
44130	0	0	0	0	0	0	0
44146	33,758	0	40,000	0	0	0	0
44170	172,694	0	0	0	0	0	0
44500	Nonrecurring Items						
44520	0	0	0	0	0	0	0
44530	7,702	0	0	0	0	0	0
44570	73,735	0	0	5,000	0	5,000	5,000
44990	3,223	0	25,000	0	0	0	0
44000	\$ 308,915	\$ 23,000	\$ 88,000	\$ 28,000	\$ 0	\$ 28,000	\$ 28,000
46000	STATE OF TENNESSEE						
46500	STATE EDUCATION FUNDS						
	\$ 447,281	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
46511	41,802,150	43,528,000	43,528,000	43,722,000	0	43,722,000	43,722,000
46515	1,347,836	0	1,382,187	0	0	0	0
46520	52,937	50,000	50,000	55,000	0	55,000	55,000
46530	0	0	0	0	0	0	0
46550	18,342	25,000	25,000	30,000	0	30,000	30,000
46590	216,511	819,000	819,000	215,000	0	215,000	215,000
46591	0	0	0	0	0	0	0
46592	0	0	0	0	0	0	0
46595	0	0	0	0	0	0	0
46610	293,030	320,000	320,000	282,000	0	282,000	282,000
46612	96,100	76,000	76,000	75,000	0	75,000	75,000
46615	0	0	0	0	0	0	0
46500	\$ 44,274,187	\$ 44,818,000	\$ 46,200,187	\$ 44,379,000	\$ 0	\$ 44,379,000	\$ 44,379,000

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BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUES AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

BRADLEY COUNTY SCHOOL FUNDS - 141

Account No.	General Purpose School Fund	Co. Mayor's Gen Purpose School Fund	Finance's Gen Purpose School Fund	Gen Purpose School Fund			
	Actual 2012-2013	Original Budget 2013-2014	Amend. Budget 2013-2014	Budget Request 2014-2015	Budget 2014-2015	Budget 2014-2015	Budget 2014-2015
46800	OTHER STATE REVENUES						
46820	\$ 81,785	\$ 60,000	\$ 60,000	\$ 70,000	\$ 0	\$ 70,000	\$ 70,000
46851	493,030	475,000	475,000	475,000	0	475,000	475,000
46980	0	0	0	0	0	0	0
46981	0	0	0	0	0	0	0
46990	5,953	0	0	0	0	0	0
46800	<u>\$ 580,768</u>	<u>\$ 535,000</u>	<u>\$ 535,000</u>	<u>\$ 545,000</u>	<u>\$ 0</u>	<u>\$ 545,000</u>	<u>\$ 545,000</u>
47000	FEDERAL GOVERNMENT						
47100	Federal through State						
47120	163,807	225,000	225,000	225,000	0	225,000	225,000
47139	0	0	0	0	0	0	0
47143	109,554	90,000	90,000	90,000	0	90,000	90,000
47145	0	0	0	0	0	0	0
47147	0	0	393,450	0	0	0	0
47189	0	0	0	0	0	0	0
47590	438,690	0	1,243,108	0	0	0	0
47640	62,437	60,000	60,000	60,000	0	60,000	60,000
47100	<u>\$ 774,488</u>	<u>\$ 375,000</u>	<u>\$ 2,011,558</u>	<u>\$ 375,000</u>	<u>\$ 0</u>	<u>\$ 375,000</u>	<u>\$ 375,000</u>
47990	Direct Federal Revenues						
	\$ 874,044	\$ 0	\$ 438,462	\$ 0	\$ 0	\$ 0	\$ 0
47600	<u>\$ 874,044</u>	<u>\$ 0</u>	<u>\$ 438,462</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
47000	<u>\$ 1,648,532</u>	<u>\$ 375,000</u>	<u>\$ 2,450,020</u>	<u>\$ 375,000</u>	<u>\$ 0</u>	<u>\$ 375,000</u>	<u>\$ 375,000</u>
	<u>\$ 69,179,974</u>	<u>\$ 68,400,000</u>	<u>\$ 71,782,207</u>	<u>\$ 67,850,500</u>	<u>\$ 0</u>	<u>\$ 67,850,500</u>	<u>\$ 67,850,500</u>

BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUES AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

BRADLEY COUNTY SCHOOL FUNDS - 141

Account No.		General Purpose School Fund Actual 2012-2013	General Purpose School Fund Original Budget 2013-2014	General Purpose School Fund Amend. Budget 2013-2014	General Purpose School Fund Budget Request 2014-2015	Co. Mayor's Gen Purpose School Fund Budget 2014-2015	Finance's Gen Purpose School Fund Budget 2014-2015	Gen Purpose School Fund Budget 2014-2015
49000	OTHER SOURCES							
49200	Notes Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
49300	Capital Leases Issued	0	0	0	0	0	0	0
49700	Insurance Recovery	0	0	0	0	0	0	0
49800	Operating Transfers	0	40,000	40,000	60,000	0	60,000	60,000
49000	TOTAL OTHER SOURCES	\$ 0	\$ 40,000	\$ 40,000	\$ 60,000	\$ 0	\$ 60,000	\$ 60,000
14100	TOTAL REVENUES AND OTHER SOURCES	\$ 69,179,974	\$ 68,440,000	\$ 71,822,207	\$ 67,910,500	\$ 0	\$ 67,910,500	\$ 67,910,500

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

BRADLEY COUNTY SCHOOL FUNDS - 141

Account No.	General Purpose School Fund	General Purpose School Fund	General Purpose School Fund	General Purpose School Fund	Co. Mayor's Gen Purpose School Fund	Finance's Gen Purpose School Fund	Gen Purpose School Fund
	Actual 2012-2013	Original Budget 2013-2014	Amend. Budget 2013-2014	Budget Request 2014-2015	Budget 2014-2015	Budget 2014-2015	Budget 2014-2015
71000	INSTRUCTION						
71100	REGULAR EDUCATION PROGRAM - ELEMENTARY/SECONDARY						
71100 116	Teachers	\$ 26,309,806	\$ 27,235,000	\$ 27,235,000	\$ 26,965,000	\$ 0	\$ 26,965,000
71100 117	Career Ladder Program	187,805	195,000	195,000	170,000	0	170,000
71100 127	Career Ladder Extended Contracts	90,000	75,000	75,000	75,000	0	75,000
71100 128	Homebound Teachers	0	0	0	0	0	0
71100 163	Education Assistants	1,003,394	1,085,000	1,085,000	1,105,000	0	1,105,000
71100 189	Other Salaries & Wages	117,850	65,000	65,000	60,500	0	60,500
71100 195	Substitute Teachers	391,392	410,000	410,000	410,000	0	410,000
71100 201	Social Security	1,663,568	1,744,000	1,744,000	1,742,000	0	1,742,000
71100 204	State Retirement	2,452,313	2,570,000	2,570,000	2,613,000	0	2,613,000
71100 206	Life Insurance	25,642	26,400	26,400	26,300	0	26,300
71100 207	Medical Insurance	3,686,590	4,010,000	4,010,000	4,070,000	0	4,070,000
71100 212	Medicare	391,623	408,000	408,000	406,600	0	406,600
71100 299	Retiree Medical Insurance	0	350,000	350,000	350,000	0	350,000
71100	Other Fringe Benefits	332,070	0	0	0	0	0
71100 330	Operating Lease Payments	4,800	5,000	5,000	5,000	0	5,000
71100 336	Maintenance & Repair-Equipment	83,649	90,000	90,000	90,000	0	90,000
71100 399	Other Contracted Services	116,645	58,000	58,000	77,000	0	77,000
71100 429	Instructional Supplies & Materials	367,739	423,850	423,850	427,000	0	427,000
71100 449	Textbooks	761,452	700,000	700,000	600,000	0	600,000
71100 499	Other Supplies & Materials	40,748	40,800	40,800	41,800	0	41,800
71100 535	Fee Waivers	94,000	96,000	96,000	96,000	0	96,000
71100 599	Other Charges	28,404	10,000	10,000	10,000	0	10,000
71100 722	Regular Instruction Equipment	140,125	60,000	60,000	60,000	0	60,000
71100	Budget Amendment	0	0	(38,191)	0	0	0
71100	TOTAL EXPENDITURES FOR REGULAR EDUCATION PROGRAM - ELEMENTARY/SECONDARY	\$ 38,289,615	\$ 39,657,050	\$ 39,618,859	\$ 39,400,200	\$ 0	\$ 39,400,200

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BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
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BRADLEY COUNTY SCHOOL FUNDS - 141

Account No.	General Purpose School Fund	General Purpose School Fund	General Purpose School Fund	General Purpose School Fund	Co. Mayor's Gen Purpose School Fund	Finance's Gen Purpose School Fund	Gen Purpose School Fund	
								Actual 2012-2013
71000	INSTRUCTION							
71200	SPECIAL EDUCATION PROGRAM							
71200 116	Teachers	\$ 2,019,764	\$ 2,285,000	\$ 2,285,000	\$ 2,335,000	\$ 0	\$ 2,335,000	\$ 2,335,000
71200 117	Career Ladder Program	13,500	15,000	15,000	14,000	0	14,000	14,000
71200 163	Educational Assistants	222,176	207,000	207,000	207,000	0	207,000	207,000
71200 171	Speech Pathologists	194,641	202,000	202,000	230,000	0	230,000	230,000
71200 189	Other Salaries & Wages	84,625	105,000	105,000	105,000	0	105,000	105,000
71200 195	Substitute Teachers	18,690	22,000	22,000	22,000	0	22,000	22,000
71200 201	Social Security	151,866	170,000	170,000	175,000	0	175,000	175,000
71200 204	State Retirement	238,362	265,000	265,000	276,000	0	276,000	276,000
71200 206	Life Insurance	2,847	3,200	3,200	3,200	0	3,200	3,200
71200 207	Medical Insurance	413,887	481,500	481,500	490,000	0	490,000	490,000
71200 212	Medicare	35,517	40,000	40,000	40,800	0	40,800	40,800
71200 399	Other Contracted Services	110,447	88,000	88,000	68,000	0	68,000	68,000
71200 429	Instructional Supplies & Materials	37,965	40,000	40,000	40,000	0	40,000	40,000
71200 499	Other Supplies & Materials	53,832	20,000	20,000	20,000	0	20,000	20,000
71200 599	Other Charges	27,281	9,800	9,800	9,800	0	9,800	9,800
71200 725	Special Education Equipment	5,513	6,000	6,000	6,000	0	6,000	6,000
71200	Budget Amendment	0	0	0	0	0	0	0
71200	TOTAL EXPENDITURES FOR SPECIAL EDUC	\$ 3,630,913	\$ 3,959,500	\$ 3,959,500	\$ 4,041,800	\$ 0	\$ 4,041,800	\$ 4,041,800
71000	INSTRUCTION							
71300	VOCATIONAL EDUCATION PROGRAM							
71300 116	Teachers	\$ 1,927,273	\$ 2,000,000	\$ 2,000,000	\$ 2,020,000	\$ 0	\$ 2,020,000	\$ 2,020,000
71300 117	Career Ladder Program	5,000	7,000	7,000	5,000	0	5,000	5,000
71300 195	Substitute Teachers	20,220	18,000	18,000	18,000	0	18,000	18,000

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
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BRADLEY COUNTY SCHOOL FUNDS - 141

Account No.	General Purpose School Fund Actual 2012-2013	General Purpose School Fund Original Budget 2013-2014	General Purpose School Fund Amend. Budget 2013-2014	General Purpose School Fund Budget Request 2014-2015	Co. Mayor's Gen Purpose School Fund Budget 2014-2015	Finance's Gen Purpose School Fund Budget 2014-2015	Gen Purpose School Fund Budget 2014-2015
71000	INSTRUCTION						
71300	VOCATIONAL EDUCATION PROGRAM (Cont.)						
71300 201	\$ 115,333	\$ 121,500	\$ 121,500	\$ 122,500	\$ 0	\$ 122,500	\$ 122,500
71300 204	171,666	178,200	178,200	183,000	0	183,000	183,000
71300 206	1,771	1,800	1,800	1,800	0	1,800	1,800
71300 207	276,731	300,000	300,000	305,000	0	305,000	305,000
71300 212	26,993	28,500	28,500	28,600	0	28,600	28,600
71300 336	9,528	12,000	12,000	12,000	0	12,000	12,000
71300 355	0	0	0	0	0	0	0
71300 429	80,800	81,400	81,400	81,400	0	81,400	81,400
71300 730	20,976	0	0	0	0	0	0
71300	0	0	15,000	0	0	0	0
71300	\$ 2,656,291	\$ 2,748,400	\$ 2,763,400	\$ 2,777,300	\$ 0	\$ 2,777,300	\$ 2,777,300
71000	INSTRUCTION						
71600	ADULT EDUCATION PROGRAM						
71600 116	\$ 87,204	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0	\$ 150,000	\$ 150,000
71600 162	24,486	0	0	0	0	0	0
71600 189	16,930	40,000	40,000	45,000	0	45,000	45,000
71600 201	7,893	11,500	11,500	11,500	0	11,500	11,500
71600 204	9,790	12,000	12,000	10,000	0	10,000	10,000
71600 206	106	100	100	100	0	100	100
71600 207	14,432	19,000	19,000	7,000	0	7,000	7,000
71600 212	1,846	2,700	2,700	2,700	0	2,700	2,700
71600 355	5,156	5,000	5,000	9,000	0	9,000	9,000
71600 429	4,986	10,000	10,000	15,000	0	15,000	15,000
71600 499	1,762	0	0	0	0	0	0
71600 599	8,022	0	0	0	0	0	0

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BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
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BRADLEY COUNTY SCHOOL FUNDS - 141

Account No.	General Purpose School Fund Actual 2012-2013	General Purpose School Fund Original Budget 2013-2014	General Purpose School Fund Amend. Budget 2013-2014	General Purpose School Fund Budget Request 2014-2015	Co. Mayor's Gen Purpose School Fund Budget 2014-2015	Finance's Gen Purpose School Fund Budget 2014-2015	Gen Purpose School Fund Budget 2014-2015
71000	INSTRUCTION						
71600	ADULT EDUCATION PROGRAM (Cont.)						
71600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Budget Amendment						
71600	\$ 182,613	\$ 250,300	\$ 250,300	\$ 250,300	\$ 0	\$ 250,300	\$ 250,300
	TOTAL EXPENDITURES FOR ADULT EDUCA						
71000	\$ 44,759,432	\$ 46,615,250	\$ 46,592,059	\$ 46,469,600	\$ 0	\$ 46,469,600	\$ 46,469,600
	TOTAL INSTRUCTIONAL EXPENDITURES						
72000	SUPPORT SERVICES						
72100	STUDENTS						
72110	ATTENDANCE						
72110 105	\$ 39,625	\$ 40,425	\$ 40,425	\$ 40,425	\$ 0	\$ 40,425	\$ 40,425
72110 117	1,000	1,000	1,000	1,000	0	1,000	1,000
72110 162	62,154	64,400	64,400	65,300	0	65,300	65,300
72110 201	5,721	6,300	6,300	6,400	0	6,400	6,400
72110 204	12,222	12,600	12,600	12,650	0	12,650	12,650
72110 206	108	150	150	150	0	150	150
72110 207	17,473	18,900	18,900	19,300	0	19,300	19,300
72110 212	1,338	1,450	1,450	1,500	0	1,500	1,500
72110 355	1,715	2,000	2,000	2,000	0	2,000	2,000
72110 499	3,373	3,000	3,000	3,000	0	3,000	3,000
72110 704	0	2,500	2,500	2,500	0	2,500	2,500
72110	0	0	0	0	0	0	0
	Budget Amendment						
72110	\$ 144,729	\$ 152,725	\$ 152,725	\$ 154,225	\$ 0	\$ 154,225	\$ 154,225
	Total Expenditures for Attendance						

BRADLEY COUNTY, TENNESSEE  
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Account No.	General Purpose School Fund Actual 2012-2013	General Purpose School Fund Original Budget 2013-2014	General Purpose School Fund Amend. Budget 2013-2014	General Purpose School Fund Budget Request 2014-2015	Co. Mayor's Gen Purpose School Fund Budget 2014-2015	Finance's Gen Purpose School Fund Budget 2014-2015	Gen Purpose School Fund Budget 2014-2015
72000	SUPPORT SERVICES						
72100	STUDENTS						
72120	HEALTH SERVICES						
72120 131	\$ 382,822	\$ 413,000	\$ 413,000	\$ 424,000	\$ 0	\$ 424,000	\$ 424,000
72120 189	142,944	81,250	81,250	85,000	0	85,000	85,000
72120 201	31,583	30,400	30,400	30,600	0	30,600	30,600
72120 204	56,371	59,800	59,800	55,000	0	55,000	55,000
72120 206	562	600	600	600	0	600	600
72120 207	80,297	94,500	94,500	96,000	0	96,000	96,000
72120 212	7,386	7,100	7,100	7,200	0	7,200	7,200
72120 355	14,277	4,000	4,000	4,000	0	4,000	4,000
72120 399	16,019	0	0	0	0	0	0
72120 413	6,419	8,000	8,000	8,000	0	8,000	8,000
72120 499	26,468	23,000	23,000	20,000	0	20,000	20,000
72120 599	200	500	500	500	0	500	500
72120 735	63,771	0	0	0	0	0	0
72120	0	0	163,713	0	0	0	0
72120	\$ 829,119	\$ 722,150	\$ 885,863	\$ 730,900	\$ 0	\$ 730,900	\$ 730,900
72120	Total Expenditures for Health Services						
72000	SUPPORT SERVICES						
72100	STUDENTS						
72130	OTHER STUDENT SUPPORT						
72130 117	\$ 8,000	\$ 10,000	\$ 10,000	\$ 8,000	\$ 0	\$ 8,000	\$ 8,000
72130 123	1,234,000	1,280,000	1,280,000	1,355,000	0	1,355,000	1,355,000
72130 189	356,002	193,500	193,500	145,000	0	145,000	145,000
72130 201	95,801	90,000	90,000	91,500	0	91,500	91,500
72130 204	146,514	136,500	136,500	136,500	0	136,500	136,500
72130 206	1,387	1,300	1,300	1,300	0	1,300	1,300
72130 207	189,535	187,000	187,000	192,000	0	192,000	192,000
72130 212	22,409	21,200	21,200	21,500	0	21,500	21,500
72130 307	620	1,000	1,000	1,000	0	1,000	1,000
72130 322	75,688	108,000	108,000	100,000	0	100,000	100,000

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Account No.		General Purpose School Fund Actual 2012-2013	General Purpose School Fund Original Budget 2013-2014	General Purpose School Fund Amend. Budget 2013-2014	General Purpose School Fund Budget Request 2014-2015	Co. Mayor's Gen Purpose School Fund Budget 2014-2015	Finance's Gen Purpose School Fund Budget 2014-2015	Gen Purpose School Fund Budget 2014-2015
72000	SUPPORT SERVICES							
72100	STUDENTS							
72130	OTHER STUDENT SUPPORT (Cont.)							
72130 355	Travel	\$ 38,569	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	\$ 2,000	\$ 2,000
72130 599	Other Charges	0	0	0	0	0	0	0
72130	Budget Amendment	0	0	138,355	0	0	0	0
72130	Total Expenditures for Other Student Support	\$ 2,168,525	\$ 2,030,500	\$ 2,168,855	\$ 2,053,800	\$ 0	\$ 2,053,800	\$ 2,053,800
72100	TOTAL STUDENT SUPPORT	\$ 3,142,373	\$ 2,905,375	\$ 3,207,443	\$ 2,938,925	\$ 0	\$ 2,938,925	\$ 2,938,925
72000	SUPPORT SERVICES							
72200	INSTRUCTIONAL STAFF							
72210	REGULAR INSTRUCTION PROGRAM							
72210 105	Supervisor/Director	\$ 167,561	\$ 170,950	\$ 170,950	\$ 170,950	\$ 0	\$ 170,950	\$ 170,950
72210 117	Career Ladder Program	15,000	15,000	15,000	15,000	0	15,000	15,000
72210 129	Librarian's)	746,249	780,000	780,000	780,000	0	780,000	780,000
72210 132	Material Supervisor	23,260	24,000	24,000	26,000	0	26,000	26,000
72210 161	Secretary's)	46,955	48,900	48,900	49,550	0	49,550	49,550
72210 163	Educational Assistants	173,941	190,000	190,000	193,500	0	193,500	193,500
72210 189	Other Salaries & Wages	145,780	137,500	137,500	135,800	0	135,800	135,800
72210 201	Social Security	79,422	83,500	83,500	82,500	0	82,500	82,500
72210 204	State Retirement	113,793	117,500	117,500	119,500	0	119,500	119,500
72210 206	Life Insurance	1,123	1,100	1,100	1,100	0	1,100	1,100
72210 207	Medical Insurance	152,655	168,000	168,000	171,500	0	171,500	171,500
72210 212	Medicare	18,574	19,500	19,500	19,200	0	19,200	19,200
72210 307	Communications	3,014	3,000	3,000	3,000	0	3,000	3,000
72210 336	Maintenance & Repair-Equipment	0	0	0	0	0	0	0
72210 355	Travel	25,641	18,000	18,000	17,000	0	17,000	17,000

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

BRADLEY COUNTY SCHOOL FUNDS - 141

Account No.	General Purpose School Fund Actual 2012-2013	General Purpose School Fund Original Budget 2013-2014	General Purpose School Fund Amend. Budget 2013-2014	General Purpose School Fund Budget Request 2014-2015	Co. Mayor's Gen Purpose School Fund Budget 2014-2015	Finance's Gen Purpose School Fund Budget 2014-2015	Gen Purpose School Fund Budget 2014-2015
72000	SUPPORT SERVICES						
72200	INSTRUCTIONAL STAFF						
72210	REGULAR INSTRUCTION PROGRAM (Cont.)						
72210 399	\$ 176,068	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
72210 429	16,097	0	0	0	0	0	0
72210 432	244,929	260,000	260,000	260,000	0	260,000	260,000
72210 499	9,254	2,000	2,000	2,000	0	2,000	2,000
72210 527	10,406	5,000	5,000	5,000	0	5,000	5,000
72210	0	0	0	0	0	0	0
72210 790	20,969	0	0	0	0	0	0
72210	0	0	141,458	0	0	0	0
72210	<u>\$ 2,190,691</u>	<u>\$ 2,043,950</u>	<u>\$ 2,185,408</u>	<u>\$ 2,051,600</u>	<u>\$ 0</u>	<u>\$ 2,051,600</u>	<u>\$ 2,051,600</u>
72210	Total Expenditures for Regular Instruction Program						
369 72000	SUPPORT SERVICES						
72200	INSTRUCTIONAL STAFF						
72220	SPECIAL EDUCATION PROGRAM						
72220 105	\$ 85,091	\$ 84,800	\$ 84,800	\$ 85,350	\$ 0	\$ 85,350	\$ 85,350
72220 117	7,500	9,000	9,000	8,000	0	8,000	8,000
72220 124	230,312	240,000	240,000	355,000	0	355,000	355,000
72220 135	0	0	0	0	0	0	0
72220 161	34,350	35,050	35,050	35,050	0	35,050	35,050
72220 189	127,055	140,000	140,000	143,000	0	143,000	143,000
72220 201	28,020	30,500	30,500	37,200	0	37,200	37,200
72220 204	41,253	44,500	44,500	55,500	0	55,500	55,500
72220 206	324	400	400	500	0	500	500
72220 207	42,527	46,000	46,000	67,000	0	67,000	67,000
72220 212	6,906	7,400	7,400	8,800	0	8,800	8,800
72220 330	0	0	0	0	0	0	0
72220 355	438	10,000	10,000	10,000	0	10,000	10,000
72220 457	12,285	2,000	2,000	2,000	0	2,000	2,000
72220 499	14,943	5,000	5,000	5,000	0	5,000	5,000

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

BRADLEY COUNTY SCHOOL FUNDS - 141

Account No.	General Purpose School Fund Actual 2012-2013	General Purpose School Fund Original Budget 2013-2014	General Purpose School Fund Amend. Budget 2013-2014	General Purpose School Fund Budget Request 2014-2015	Co. Mayor's Gen Purpose School Fund Budget 2014-2015	Finance's Gen Purpose School Fund Budget 2014-2015	Gen Purpose School Fund Budget 2014-2015
72000	SUPPORT SERVICES						
72200	INSTRUCTIONAL STAFF						
72210	SPECIAL EDUCATION PROGRAM (Cont.)						
72220 599	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
72220 790	0	0	0	0	0	0	0
72220	0	0	0	0	0	0	0
72220	<u>\$ 631,004</u>	<u>\$ 654,650</u>	<u>\$ 654,650</u>	<u>\$ 812,400</u>	<u>\$ 0</u>	<u>\$ 812,400</u>	<u>\$ 812,400</u>
72220	Total Expenditures for Special Education Program						
72000	SUPPORT SERVICES						
72200	INSTRUCTIONAL STAFF						
72230	VOCATIONAL EDUCATION						
72230 105	\$ 68,435	\$ 70,500	\$ 70,500	\$ 76,050	\$ 0	\$ 76,050	\$ 76,050
72230 117	0	0	0	0	0	0	0
72230 161	24,110	24,800	24,800	25,000	0	25,000	25,000
72230 201	5,629	5,900	5,900	6,200	0	6,200	6,200
72230 204	9,419	9,700	9,700	10,300	0	10,300	10,300
72230 206	86	100	100	100	0	100	100
72230 207	12,131	13,100	13,100	13,300	0	13,300	13,300
72230 212	1,316	1,400	1,400	1,450	0	1,450	1,450
72230 355	4,000	4,000	4,000	4,000	0	4,000	4,000
72230 499	1,300	1,100	1,100	1,100	0	1,100	1,100
72230 599	600	900	900	900	0	900	900
72230	0	0	0	0	0	0	0
72220	<u>\$ 127,026</u>	<u>\$ 131,500</u>	<u>\$ 131,500</u>	<u>\$ 138,400</u>	<u>\$ 0</u>	<u>\$ 138,400</u>	<u>\$ 138,400</u>
72220	Total Expenditures for Vocational Education						
72200	<u>\$ 2,948,721</u>	<u>\$ 2,830,100</u>	<u>\$ 2,971,558</u>	<u>\$ 3,002,400</u>	<u>\$ 0</u>	<u>\$ 3,002,400</u>	<u>\$ 3,002,400</u>
72200	TOTAL EXPENDITURES FOR INSTRUCTION						
72000	SUPPORT SERVICES						
72200	INSTRUCTIONAL STAFF						
72290	OTHER PROGRAMS						
72290 358	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
72290	447,281	0	0	0	0	0	0
72290 399	160,825	0	0	0	0	0	0
72290	0	0	1,325	0	0	0	0
72290	<u>\$ 608,106</u>	<u>\$ 0</u>	<u>\$ 1,325</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
72290	Total Other Programs						

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BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

BRADLEY COUNTY SCHOOL FUNDS - 141

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Account No.	General Purpose School Fund Actual 2012-2013	General Purpose School Fund Original Budget 2013-2014	General Purpose School Fund Amend. Budget 2013-2014	General Purpose School Fund Budget Request 2014-2015	Co. Mayor's Gen Purpose School Fund Budget 2014-2015	Finance's Gen Purpose School Fund Budget 2014-2015	Gen Purpose School Fund Budget 2014-2015
72000	SUPPORT SERVICES						
72300	GENERAL ADMINISTRATION						
72310	BOARD OF EDUCATION SERVICES						
72310 191	\$ 18,000	\$ 20,400	\$ 20,400	\$ 20,400	\$ 0	\$ 20,400	\$ 20,400
72310 201	744	900	900	900	0	900	900
72310 204	1,663	2,000	2,000	2,000	0	2,000	2,000
72310 210	21,454	50,000	50,000	50,000	0	50,000	50,000
72310 212	261	300	300	300	0	300	300
72310 305	27,000	29,000	29,000	29,000	0	29,000	29,000
72310 320	8,125	8,500	8,500	8,500	0	8,500	8,500
72310 331	78,688	40,000	40,000	40,000	0	40,000	40,000
72310 355	8,909	14,000	14,000	12,000	0	12,000	12,000
72310 399	3,250	3,500	3,500	3,500	0	3,500	3,500
72310 505	0	570,000	570,000	570,000	0	570,000	570,000
72310 506	101,462	105,000	105,000	115,000	0	115,000	115,000
72310 508	5,203	6,000	6,000	6,000	0	6,000	6,000
72310 510	331,632	360,000	360,000	355,000	0	355,000	355,000
72310 513	216,815	222,000	222,000	227,000	0	227,000	227,000
72310 533	8,440	12,000	12,000	12,000	0	12,000	12,000
72310 534	3,868	3,500	3,500	3,500	0	3,500	3,500
72310 599	204	500	500	500	0	500	500
72310	<u>\$ 835,718</u>	<u>\$ 1,447,600</u>	<u>\$ 1,447,600</u>	<u>\$ 1,455,600</u>	<u>\$ 0</u>	<u>\$ 1,455,600</u>	<u>\$ 1,455,600</u>
72000	SUPPORT SERVICES						
72300	GENERAL ADMINISTRATION						
72320	OFFICE OF THE DIRECTOR OF SCHOOLS						
72320 101	\$ 118,285	\$ 120,670	\$ 120,670	\$ 120,670	\$ 0	\$ 120,670	\$ 120,670
72320 117	1,000	1,000	1,000	1,000	0	1,000	1,000
72320 161	69,319	74,000	74,000	75,000	0	75,000	75,000
72320 189	5,324	7,000	7,000	7,000	0	7,000	7,000
72320 201	11,507	12,000	12,000	12,300	0	12,300	12,300
72320 204	27,788	29,000	29,000	29,100	0	29,100	29,100

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
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BRADLEY COUNTY SCHOOL FUNDS - 141

Account No.	General Purpose School Fund Actual 2012-2013	General Purpose School Fund Original Budget 2013-2014	General Purpose School Fund Amend. Budget 2013-2014	General Purpose School Fund Budget Request 2014-2015	Co. Mayor's Gen Purpose School Fund Budget 2014-2015	Finance's Gen Purpose School Fund Budget 2014-2015	Gen Purpose School Fund Budget 2014-2015
72000	SUPPORT SERVICES						
72300	GENERAL ADMINISTRATION						
72320	OFFICE OF THE SUPERINTENDENT (Cont.)						
72320 206	\$ 130	\$ 150	\$ 150	\$ 150	\$ 0	\$ 150	\$ 150
72320 207	26,836	30,000	30,000	30,000	0	30,000	30,000
72320 212	2,963	3,200	3,200	3,250	0	3,250	3,250
72320 299	14,792	15,600	15,600	15,600	0	15,600	15,600
72320 307	32,100	50,000	50,000	55,000	0	55,000	55,000
72320 320	7,262	5,500	5,500	5,500	0	5,500	5,500
72320 348	8,500	8,500	8,500	8,500	0	8,500	8,500
72320 355	6,887	9,000	9,000	9,000	0	9,000	9,000
72320 435	1,823	5,000	5,000	5,000	0	5,000	5,000
72320 599	12,441	14,000	14,000	14,000	0	14,000	14,000
72320 701	0	2,500	2,500	2,500	0	2,500	2,500
72320	0	0	0	0	0	0	0
72320	\$ 346,957	\$ 387,120	\$ 387,120	\$ 393,570	\$ 0	\$ 393,570	\$ 393,570
72300	\$ 1,790,781	\$ 1,834,720	\$ 1,836,045	\$ 1,849,170	\$ 0	\$ 1,849,170	\$ 1,849,170
72000	SUPPORT SERVICES						
72400	SCHOOL ADMINISTRATION						
72410	OFFICE OF THE PRINCIPAL						
72410 104	\$ 1,303,118	\$ 1,340,000	\$ 1,340,000	\$ 1,325,000	\$ 0	\$ 1,325,000	\$ 1,325,000
72410 117	15,000	16,000	16,000	16,000	0	16,000	16,000
72410 139	738,805	760,000	760,000	759,000	0	759,000	759,000
72410 161	718,489	756,500	756,500	762,000	0	762,000	762,000
72410 201	161,025	172,500	172,500	171,700	0	171,700	171,700
72410 204	282,391	293,000	293,000	293,600	0	293,600	293,600
72410 206	2,419	2,500	2,500	2,500	0	2,500	2,500
72410 207	406,212	438,000	438,000	450,000	0	450,000	450,000

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BRADLEY COUNTY, TENNESSEE  
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BRADLEY COUNTY SCHOOL FUNDS - 141

Account No.	General Purpose School Fund Actual 2012-2013	General Purpose School Fund Original Budget 2013-2014	General Purpose School Fund Amend. Budget 2013-2014	General Purpose School Fund Budget Request 2014-2015	Co. Mayor's Gen Purpose School Fund Budget 2014-2015	Finance's Gen Purpose School Fund Budget 2014-2015	Gen Purpose School Fund Budget 2014-2015
72000	SUPPORT SERVICES						
72400	SCHOOL ADMINISTRATION						
72410	OFFICE OF THE PRINCIPAL (Cont.)						
72410 212	\$ 37,659	\$ 40,500	\$ 40,500	\$ 40,100	\$ 0	\$ 40,100	\$ 40,100
72410 320	27,328	30,000	30,000	20,000	0	20,000	20,000
72410 355	1,350	4,000	4,000	3,000	0	3,000	3,000
72410	5,953	0	0	0	0	0	0
72400	<u>\$ 3,699,749</u>	<u>\$ 3,853,000</u>	<u>\$ 3,853,000</u>	<u>\$ 3,842,900</u>	<u>\$ 0</u>	<u>\$ 3,842,900</u>	<u>\$ 3,842,900</u>
72000	SUPPORT SERVICES						
72500	BUSINESS ADMINISTRATION						
72510	FISCAL SERVICES						
72510 105	\$ 83,360	\$ 85,050	\$ 85,050	\$ 85,050	\$ 0	\$ 85,050	\$ 85,050
72510 117	3,000	3,000	3,000	3,000	0	3,000	3,000
72510 119	160,151	168,000	168,000	168,000	0	168,000	168,000
72510 201	14,537	15,400	15,400	15,400	0	15,400	15,400
72510 204	33,559	34,500	34,500	34,400	0	34,400	34,400
72510 206	216	250	250	250	0	250	250
72510 207	24,263	26,200	26,200	26,200	0	26,200	26,200
72510 212	3,585	3,650	3,650	3,650	0	3,650	3,650
72510 317	10,432	10,500	10,500	10,900	0	10,900	10,900
72510 320	366	400	400	400	0	400	400
72510 355	1,044	2,100	2,100	2,100	0	2,100	2,100
72510 399	3,417	4,500	4,500	4,200	0	4,200	4,200
72510 411	4,524	4,500	4,500	4,500	0	4,500	4,500
72510 435	2,680	2,500	2,500	2,500	0	2,500	2,500
72510 599	0	0	0	0	0	0	0
72510 701	6,810	1,600	1,600	1,600	0	1,600	1,600
72510	0	0	0	0	0	0	0
72500	<u>\$ 351,944</u>	<u>\$ 362,150</u>	<u>\$ 362,150</u>	<u>\$ 362,150</u>	<u>\$ 0</u>	<u>\$ 362,150</u>	<u>\$ 362,150</u>

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BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

BRADLEY COUNTY SCHOOL FUNDS - 141

Account No.	General Purpose School Fund	Actual 2012-2013	General Purpose School Fund Original Budget 2013-2014	General Purpose School Fund Amend. Budget 2013-2014	General Purpose School Fund Budget Request 2014-2015	Co. Mayor's Gen Purpose School Fund Budget 2014-2015	Finance's Gen Purpose School Fund Budget 2014-2015	Gen Purpose School Fund Budget 2014-2015
72000	SUPPORT SERVICES							
72600	OPERATION AND MAINTENANCE OF PLANT							
72610	OPERATION OF PLANT							
72610 105	Supervisor/Director	\$ 69,537	\$ 71,500	\$ 71,500	\$ 71,500	\$ 0	\$ 71,500	\$ 71,500
72610 160	Guards	11,115	12,000	12,000	12,000	0	12,000	12,000
72610 166	Custodial Personnel	503,606	526,000	526,000	531,000	0	531,000	531,000
72610 201	Social Security	34,249	37,500	37,500	38,000	0	38,000	38,000
72610 204	State Retirement	74,006	77,300	77,300	77,500	0	77,500	77,500
72610 206	Life Insurance	1,037	1,100	1,100	1,100	0	1,100	1,100
72610 207	Medical Insurance	140,235	153,000	153,000	156,000	0	156,000	156,000
72610 212	Medicare	8,010	8,800	8,800	8,900	0	8,900	8,900
72610 307	Communications	1,916	2,000	2,000	2,000	0	2,000	2,000
72610 328	Janitorial Services	651,496	672,000	672,000	675,000	0	675,000	675,000
72610 330	Lease Payments	0	205,000	205,000	64,000	0	64,000	64,000
72610 336	Maintenance & Repair - Equipment	40,879	40,000	40,000	40,000	0	40,000	40,000
72610 351	Rentals	1,744	2,000	2,000	2,000	0	2,000	2,000
72610 355	Travel	12,210	14,000	14,000	1,000	0	1,000	1,000
72610 359	Disposal Fees	40,305	40,000	40,000	37,000	0	37,000	37,000
72610 399	Other Contracted Services	54,444	57,000	57,000	57,000	0	57,000	57,000
72610 410	Custodial Supplies	103,834	130,000	130,000	130,000	0	130,000	130,000
72610 415	Electricity	1,735,333	1,895,000	1,895,000	1,809,175	0	1,809,175	1,809,175
72610 423	Fuel Oil	92,088	130,000	130,000	130,000	0	130,000	130,000
72610 434	Natural Gas	183,447	275,000	275,000	250,000	0	250,000	250,000
72610 454	Water & Sewer	268,233	305,000	305,000	300,000	0	300,000	300,000
72610 501	Boiler Insurance	16,650	17,000	17,000	18,500	0	18,500	18,500
72610 499	Other Supplies & Materials	218	1,000	1,000	1,000	0	1,000	1,000
72610 502	Building & Content Insurance	297,432	310,000	310,000	330,000	0	330,000	330,000
72610 599	Other Charges	0	0	0	0	0	0	0
72610 602	Principal on Notes	204,834	0	0	0	0	0	0
72610 610	Principal on Capital Leases	0	0	0	0	0	0	0
72610 611	Interest on Capital Leases	0	0	0	0	0	0	0
72610 799	Other Capital Outlay	108,611	0	0	0	0	0	0
72610	Budget Amendment	0	0	(60,000)	0	0	0	0
72610	Total Expenditures for Operation of Plant	\$ 4,655,469	\$ 4,982,200	\$ 4,922,200	\$ 4,742,675	\$ 0	\$ 4,742,675	\$ 4,742,675

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BRADLEY COUNTY, TENNESSEE  
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BRADLEY COUNTY SCHOOL FUNDS - 141

Account No.	General Purpose School Fund	General Purpose School Fund	General Purpose School Fund	General Purpose School Fund	Co. Mayor's Gen Purpose School Fund	Finance's Gen Purpose School Fund	Gen Purpose School Fund
	Actual 2012-2013	Original Budget 2013-2014	Amend. Budget 2013-2014	Budget Request 2014-2015	Budget 2014-2015	Budget 2014-2015	Budget 2014-2015
72000	SUPPORT SERVICES						
72600	OPERATION AND MAINTENANCE OF PLANT						
72620	MAINTENANCE OF PLANT						
72620 105	\$ 60,822	\$ 62,100	\$ 62,100	\$ 62,100	\$ 0	\$ 62,100	\$ 62,100
72620 167	361,467	497,500	497,500	497,500	0	497,500	497,500
72620 189	11,824	25,000	25,000	25,000	0	25,000	25,000
72620 201	25,971	36,000	36,000	36,000	0	36,000	36,000
72620 204	59,258	80,000	80,000	80,000	0	80,000	80,000
72620 206	471	600	600	600	0	600	600
72620 207	63,078	89,400	89,400	89,400	0	89,400	89,400
72620 212	6,074	8,400	8,400	8,400	0	8,400	8,400
72620 307	0	5,000	5,000	5,000	0	5,000	5,000
72620 399	64,541	14,000	14,000	14,000	0	14,000	14,000
72620 499	436,497	342,130	342,130	342,130	0	342,130	342,130
72620 599	10,883	5,000	5,000	5,000	0	5,000	5,000
72620 717	24,020	0	0	0	0	0	0
72620 799	0	0	0	0	0	0	0
72620	0	0	0	0	0	0	0
72620	<u>\$ 1,124,906</u>	<u>\$ 1,165,130</u>	<u>\$ 1,165,130</u>	<u>\$ 1,165,130</u>	<u>\$ 0</u>	<u>\$ 1,165,130</u>	<u>\$ 1,165,130</u>
72600	<u>\$ 5,780,375</u>	<u>\$ 6,147,330</u>	<u>\$ 6,087,330</u>	<u>\$ 5,907,805</u>	<u>\$ 0</u>	<u>\$ 5,907,805</u>	<u>\$ 5,907,805</u>
72000	SUPPORT SERVICES						
72700	STUDENT TRANSPORTATION						
72710	TRANSPORTATION						
72710 105	\$ 39,625	\$ 40,425	\$ 40,425	\$ 40,425	\$ 0	\$ 40,425	\$ 40,425
72710 162	33,900	34,600	34,600	34,600	0	34,600	34,600
72710 201	4,215	4,500	4,500	4,500	0	4,500	4,500

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BRADLEY COUNTY, TENNESSEE  
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BRADLEY COUNTY SCHOOL FUNDS - 141

Account No.	General Purpose School Fund	Co. Mayor's Gen Purpose School Fund	Finance's Gen Purpose School Fund	Gen Purpose School Fund			
72000	SUPPORT SERVICES						
72700	STUDENT TRANSPORTATION						
72710	TRANSPORTATION (Cont.)						
72710 204	\$ 8,217	\$ 8,400	\$ 8,400	\$ 8,400	\$ 0	\$ 8,400	\$ 8,400
72710 206	65	100	100	100	0	100	100
72710 207	10,608	11,500	11,500	11,500	0	11,500	11,500
72710 212	986	1,050	1,050	1,050	0	1,050	1,050
72710 307	4,425	4,000	4,000	4,000	0	4,000	4,000
72710 311	0	0	0	0	0	0	0
72710 315	1,882,412	1,928,000	1,928,000	1,928,000	0	1,928,000	1,928,000
72710 338	75,865	80,000	80,000	80,000	0	80,000	80,000
72710 340	3,384	4,000	4,000	4,000	0	4,000	4,000
72710 355	252	1,300	1,300	1,300	0	1,300	1,300
72710 399	0	0	0	0	0	0	0
72710 425	97,751	105,000	105,000	105,000	0	105,000	105,000
72710 499	2,338	2,000	2,000	2,000	0	2,000	2,000
72710 511	93,658	98,000	98,000	108,000	0	108,000	108,000
72710 599	3,794	1,000	1,000	1,000	0	1,000	1,000
72710 729	30,489	65,000	65,000	65,000	0	65,000	65,000
72710	0	0	0	0	0	0	0
72700	\$ 2,291,984	\$ 2,388,875	\$ 2,388,875	\$ 2,398,875	\$ 0	\$ 2,398,875	\$ 2,398,875
72000	SUPPORT SERVICES						
72800	OTHER SUPPORT SERVICES						
72810	CENTRAL AND OTHER						
72810 105	\$ 79,250	\$ 80,900	\$ 80,900	\$ 80,900	\$ 0	\$ 80,900	\$ 80,900
72810 117	0	3,600	3,600	3,600	0	3,600	3,600
72810 121	175,185	179,000	179,000	179,000	0	179,000	179,000
72810 189	0	0	0	0	0	0	0
72810 201	15,081	16,000	16,000	16,000	0	16,000	16,000

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BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

BRADLEY COUNTY SCHOOL FUNDS - 141

Account No.	General Purpose School Fund	General Purpose School Fund	General Purpose School Fund	General Purpose School Fund	Co. Mayor's Gen Purpose School Fund	Finance's Gen Purpose School Fund	Gen Purpose School Fund
	Actual 2012-2013	Original Budget 2013-2014	Amend. Budget 2013-2014	Budget Request 2014-2015	Budget 2014-2015	Budget 2014-2015	Budget 2014-2015
72000	SUPPORT SERVICES						
72800	OTHER SUPPORT SERVICES						
72810	CENTRAL AND OTHER (Cont.)						
72810 204	\$ 31,318	\$ 32,300	\$ 32,300	\$ 32,100	\$ 0	\$ 32,100	\$ 32,100
72810 206	259	300	300	300	0	300	300
72810 207	36,789	39,700	39,700	40,300	0	40,300	40,300
72810 212	3,527	3,700	3,700	3,700	0	3,700	3,700
72810 307	5,697	6,000	6,000	6,000	0	6,000	6,000
72810 336	103,580	72,000	72,000	72,000	0	72,000	72,000
72810 355	8,671	8,000	8,000	8,000	0	8,000	8,000
72810 399	337,583	355,000	355,000	355,000	0	355,000	355,000
72810 499	0	0	0	0	0	0	0
72810 599	0	0	0	0	0	0	0
72810 709	0	0	0	0	0	0	0
72810 790	0	619,000	619,000	0	0	0	0
72810	0	0	40,000	0	0	0	0
72800	\$ 796,940	\$ 1,415,500	\$ 1,455,500	\$ 796,900	\$ 0	\$ 796,900	\$ 796,900
73000	OPERATION OF NON-INSTRUCTION SERVICES						
73100	FOOD SERVICE						
73100 105	\$ 53,616	\$ 55,800	\$ 55,800	\$ 56,900	\$ 0	\$ 56,900	\$ 56,900
73100 201	3,309	3,500	3,500	3,525	0	3,525	3,525
73100 204	7,431	7,750	7,750	7,750	0	7,750	7,750
73100 206	3,182	4,000	4,000	4,000	0	4,000	4,000
73100 207	6,066	6,550	6,550	6,500	0	6,500	6,500
73100 212	774	800	800	800	0	800	800

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BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

BRADLEY COUNTY SCHOOL FUNDS - 141

Account No.	General Purpose School Fund	General Purpose School Fund	General Purpose School Fund	General Purpose School Fund	Co. Mayor's Gen Purpose School Fund	Finance's Gen Purpose School Fund	Gen Purpose School Fund
	Actual 2012-2013	Original Budget 2013-2014	Amend. Budget 2013-2014	Budget Request 2014-2015	Budget 2014-2015	Budget 2014-2015	Budget 2014-2015
73000	OPERATION OF NON-INSTRUCTION SERVICES						
73100	FOOD SERVICE (Cont.)						
73100 307	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
73100 355	2,808	5,500	5,500	5,500	0	5,500	5,500
73100 399	1,800	1,800	1,800	1,800	0	1,800	1,800
73100 499	2,578	2,000	2,000	2,000	0	2,000	2,000
73100 599	0	0	0	0	0	0	0
73100 710	0	0	0	0	0	0	0
73100	0	0	0	0	0	0	0
73100	TOTAL EXPENDITURES FOR FOOD SERVICE \$ 81,564	\$ 87,700	\$ 87,700	\$ 88,775	\$ 0	\$ 88,775	\$ 88,775
70000	TOTAL OPERATING EXPENDITURES \$ 65,643,863	\$ 68,440,000	\$ 68,841,661	\$ 67,657,500	\$ 0	\$ 67,657,500	\$ 67,657,500
	OPERATION OF NON-INSTRUCTION SERVICES						
	COMMUNITY SERVICES						
73300 105	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
73300 189	254,752	0	0	0	0	0	0
73300 201	15,754	0	0	0	0	0	0
73300 204	9,033	0	0	0	0	0	0
73300 206	0	0	0	0	0	0	0
73300 207	0	0	0	0	0	0	0
73300 212	3,684	0	0	0	0	0	0
73300 307	0	0	0	0	0	0	0
73300 336	2,207	0	0	0	0	0	0
73300 348	0	0	0	0	0	0	0
73300 349	0	0	0	0	0	0	0
73300 355	1,831	0	0	0	0	0	0
73300 399	50,350	0	0	0	0	0	0
73300 429	9,046	0	0	0	0	0	0
73300 452	17,525	0	0	0	0	0	0
73300 457	0	0	0	0	0	0	0
73300 599	8,780	0	0	0	0	0	0
73300 722	0	0	0	0	0	0	0
73300 790	0	0	0	0	0	0	0
73300	0	0	393,450	0	0	0	0
	TOTAL EXPENDITURES FOR COMMUNITY S \$ 372,962	\$ 0	\$ 393,450	\$ 0	\$ 0	\$ 0	\$ 0

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BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 71200

BRADLEY COUNTY SCHOOL FUNDS - 141

Account No.	General Purpose School Fund Actual # 2006-2007	General Purpose School Fund Original Budget # 2007-2008	General Purpose School Fund Amend. Budget 2007-2008	General Purpose School Fund Budget Request 2008-2009	Co. Mayor's Gen Purpose School Fund Budget 2014-2015	Finance's Gen Purpose School Fund Budget 2014-2015	Gen Purpose School Fund Budget 2014-2015
OPERATION OF NON-INSTRUCTION SERVICES							
EARLY CHILDHOOD EDUCATION							
73400 310	Contracts with Other Public Agencies	\$ 1,382,187	\$ 0	\$ 1,382,187	\$ 0	\$ 0	\$ 0
	TOTAL EARLY CHILDHOOD EDUCATION	\$ 1,382,187	\$ 0	\$ 1,382,187	\$ 0	\$ 0	\$ 0
CAPITAL OUTLAY							
76000	REGULAR CAPITAL OUTLAY						
76100 189	Other Salaries & Wages	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
76100 201	Social Security	0	0	0	0	0	0
76100 204	State Retirement	0	0	0	0	0	0
76100 212	Employer Medicare	0	0	0	0	0	0
76100 308	Consultants	0	0	0	0	0	0
76100 304	Architects	0	0	0	0	0	0
76100 399	Other Contracted Services	0	0	0	0	0	0
76100 706	Building Construction	52,973	0	0	0	0	0
76100 707	Building Improvements	1,879,761	1,150,000	1,150,000	900,000	900,000	900,000
76100 715	Land	0	0	0	0	0	0
76100 722	Regular Instruction Equip	0	0	0	0	0	0
76100 799	Other Capital Outlay	862,016	350,000	350,000	503,000	503,000	503,000
76100	Budget Amendment	0	0	1,204,909	0	0	0
76000	TOTAL EXPENDITURES FOR REGULAR CAP:	\$ 2,794,750	\$ 1,500,000	\$ 2,704,909	\$ 1,403,000	\$ 1,403,000	\$ 1,403,000
	GRAND TOTAL EXPENDITURES	\$ 70,193,762	\$ 69,940,000	\$ 73,322,207	\$ 69,060,500	\$ 69,060,500	\$ 69,060,500

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BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUES AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

BRADLEY COUNTY SCHOOL  
 CENTRAL CAFETERIA FUND - 143

Account No.	Central Cafeteria Fund Budget 2012-2013	Central Cafeteria Fund Budget 2013-2014	Amended Cafeteria Fund Budget 2013-2014	Central Cafeteria Fund Budget 2014-2015	Co Mayor Central Cafeteria Fund Budget 2014-2015	Finance's Central Cafeteria Fund Budget 2014-2015	Central Cafeteria Fund Budget 2014-2015
ESTIMATED REVENUES AND OTHER SOURCES							
43521	\$ 1,116,466	\$ 1,375,000	\$ 1,375,000	\$ 1,300,000	\$ 0	\$ 1,300,000	\$ 1,300,000
43522	174,507	230,000	230,000	200,000	0	200,000	200,000
43523	124,816	160,000	160,000	160,000	0	160,000	160,000
43525	641,496	720,000	720,000	720,000	0	720,000	720,000
43583	42	0	0	0	0	0	0
43990	5,408	0	0	0	0	0	0
44110	5,725	5,000	5,000	6,000	0	6,000	6,000
44170	3,606	10,000	10,000	5,000	0	5,000	5,000
47111	2,329,651	2,500,000	2,500,000	2,475,000	0	2,475,000	2,475,000
	277,198	0	0	0	0	0	0
47113	775,720	785,000	785,000	800,000	0	800,000	800,000
47114	8,221	15,000	15,000	15,000	0	15,000	15,000
	15,793	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES AND OTHER S	\$ 5,478,649	\$ 5,800,000	\$ 5,800,000	\$ 5,681,000	\$ 0	\$ 5,681,000	\$ 5,681,000
Reserves and/or Fund Balances - Beginning	\$ 1,497,164	\$ 1,408,275	\$ 1,570,576	\$ 1,766,276	\$ 0	\$ 1,766,276	\$ 1,766,276
Other Sources & Adjustments	0	0	195,700	0	0	0	0
TOTAL AVAILABLE FUNDS	\$ 6,975,813	\$ 7,208,275	\$ 7,566,276	\$ 7,447,276	\$ 0	\$ 7,447,276	\$ 7,447,276
Less: Total Expenditures & Transfers	5,405,237	5,800,000	5,800,000	5,681,000	0	5,681,000	5,681,000
FUND BALANCE, END OF YEAR	\$ 1,570,576	\$ 1,408,275	\$ 1,766,276	\$ 1,766,276	\$ 0	\$ 1,766,276	\$ 1,766,276

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

BRADLEY COUNTY SCHOOL  
 CENTRAL CAFETERIA FUND - 143

Account No.	Central Cafeteria Fund	Central Cafeteria Fund	Amended Cafeteria Fund	Central Cafeteria Fund	Co Mayor Central Cafeteria Fund	Finance's Central Cafeteria Fund	Central Cafeteria Fund
	Budget 2012-2013	Budget 2013-2014	Budget 2013-2014	Budget 2014-2015	Budget 2014-2015	Budget 2014-2015	Budget 2014-2015
ESTIMATED EXPENDITURES AND OTHER USES							
73100	CENTRAL CAFETERIA FUND						
119	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
165	1,771,342	2,021,000	2,021,000	2,000,000	0	2,000,000	2,000,000
169	0	0	0	0	0	0	0
524	0	0	0	0	0	0	0
201	105,807	125,000	125,000	125,000	0	125,000	125,000
204	172,708	190,000	190,000	190,000	0	190,000	190,000
207	396,232	500,000	500,000	475,000	0	475,000	475,000
210	3,943	8,000	8,000	8,000	0	8,000	8,000
212	24,833	30,000	30,000	30,000	0	30,000	30,000
307	2,509	3,500	3,500	3,500	0	3,500	3,500
320	628	0	0	0	0	0	0
327	116	0	0	0	0	0	0
329	0	0	0	0	0	0	0
336	73,577	100,000	100,000	100,000	0	100,000	100,000
347	3,420	4,500	4,500	4,500	0	4,500	4,500
355	4,595	6,000	6,000	6,000	0	6,000	6,000
361	1,280	0	0	0	0	0	0
399	97,879	80,000	80,000	75,000	0	75,000	75,000
421	12,678	30,000	30,000	40,000	0	40,000	40,000
422	2,060,159	2,250,000	2,250,000	2,200,000	0	2,200,000	2,200,000
427	36,153	60,000	60,000	40,000	0	40,000	40,000
435	0	0	0	0	0	0	0
451	12,882	15,000	15,000	15,000	0	15,000	15,000
499	174,739	180,000	180,000	175,000	0	175,000	175,000
509	1,928	0	0	0	0	0	0
524	18	0	0	2,000	0	2,000	2,000
	277,198	0	0	0	0	0	0
533	1,092	0	0	0	0	0	0
534	42	0	0	0	0	0	0
599	4,762	12,000	12,000	12,000	0	12,000	12,000
710	164,717	185,000	185,000	180,000	0	180,000	180,000
	<u>\$ 5,405,237</u>	<u>\$ 5,800,000</u>	<u>\$ 5,800,000</u>	<u>\$ 5,681,000</u>	<u>\$ 0</u>	<u>\$ 5,681,000</u>	<u>\$ 5,681,000</u>

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## BRADLEY COUNTY

# GENERAL DEBT SERVICE

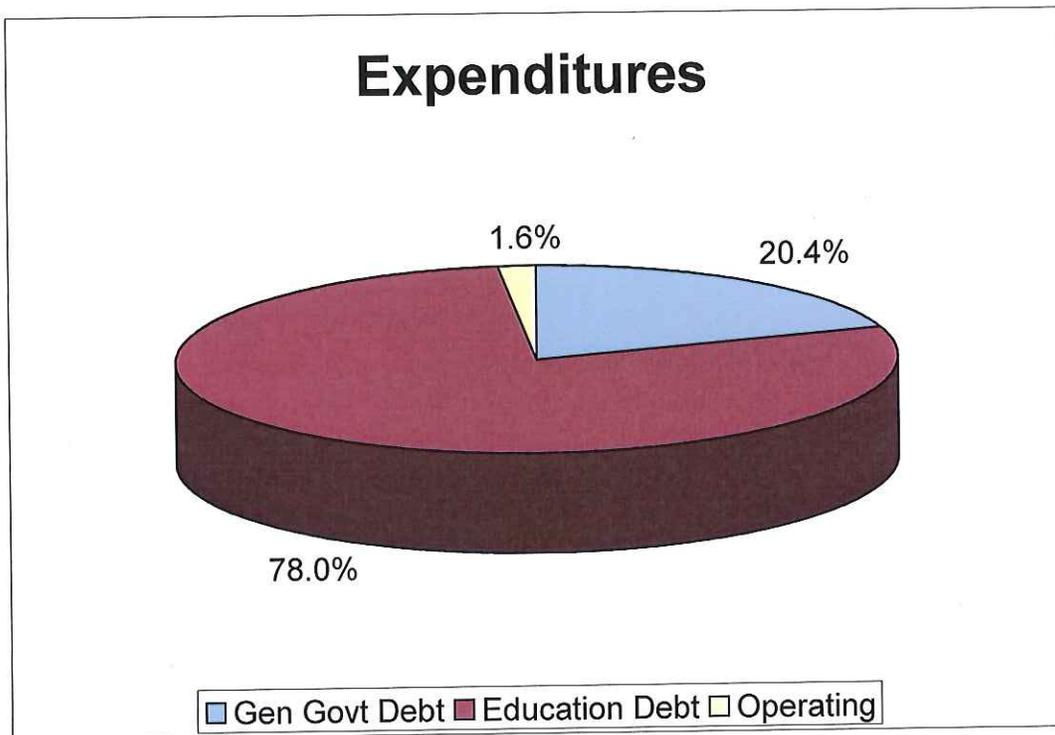
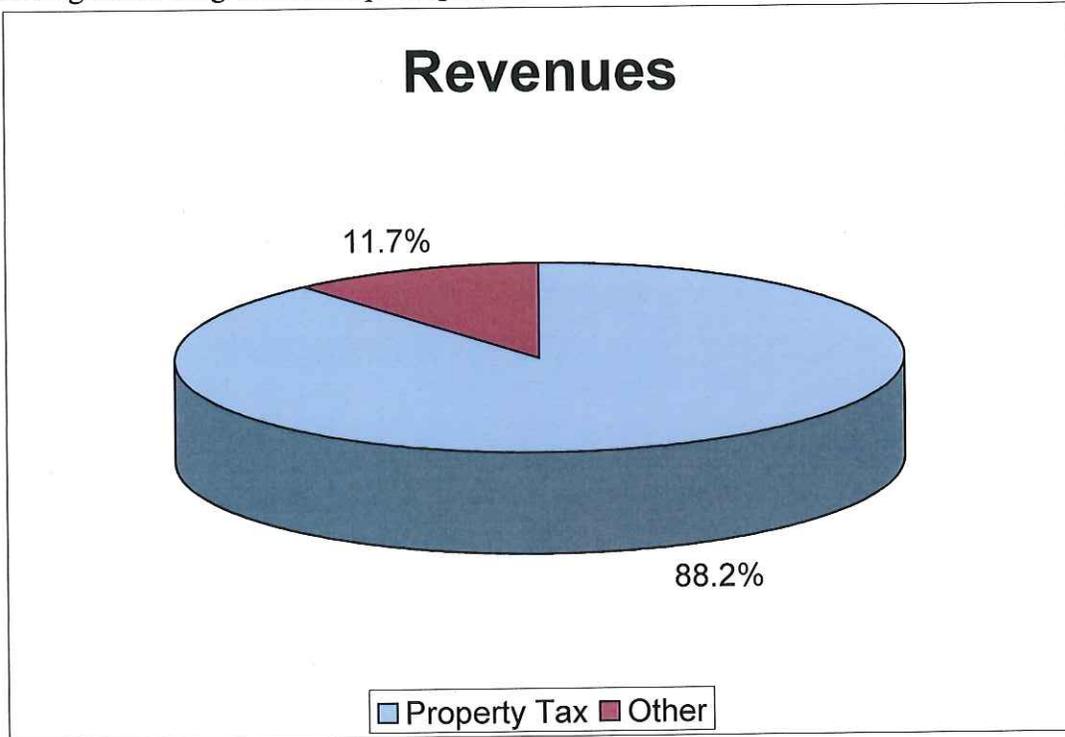
The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, debt principal, interest, and related costs of Bradley County. As of June 30, 2014, Bradley County had \$69,280,000 in outstanding debt. (\$54,800,769 for Schools; \$11,764,231 for County General; and \$2,715,000 for Fire & Rescue).

The breakdown by type is as follows: (1) Capital Outlay Notes - \$0.0; (2) Building America General Obligation Bonds - \$17,550,000; (3) General Obligation Bonds - \$5,670,000; and (4) Local Government Public Improvement Loans - \$46,060,000.



# DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.



BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

GENERAL DEBT SERVICE - 151		Actual	Original	Amended	Co. Mayor's	Finance	Budget
Account		2012-2013	Budget	Budget And	Budget	Proposed	Budget
No.			2013-2014	Estimated	Proposal	Budget	2014/2015
				Totals	2014/2015	2014/2015	2014/2015
40100	COUNTY PROPERTY TAXES						
40110	Current Property Tax	\$ 4,382,996	\$ 4,463,268	\$ 4,304,809	\$ 4,512,115	\$ 4,512,115	\$ 4,512,115
40120	Trustee's Collections - Prior Year	141,206	211,000	211,000	211,000	211,000	211,000
40130	Cir Clk/Clk & Master Collection	98,685	120,000	120,000	120,000	120,000	120,000
40140	Interest and Penalty	40,245	30,000	30,000	30,000	30,000	30,000
40161	Payments in Lieu of Taxes - T.V.A.	3,465	3,000	3,000	3,000	3,000	3,000
40162	Payments in Lieu of Taxes - Local Utilities	1,445	2,000	2,000	2,000	2,000	2,000
40163	Payments in Lieu of Taxes - Other	85,837	103,819	103,819	151,749	151,749	151,749
	Total County Property Taxes	\$ 4,753,879	\$ 4,933,087	\$ 4,774,628	\$ 5,029,864	\$ 5,029,864	\$ 5,029,864
40300	STATUTORY LOCAL TAXES						
40320	Bank Excise Tax	\$ 14,061	\$ 15,000	\$ 18,082	\$ 12,000	\$ 12,000	\$ 12,000
40350	Interstate Telecommunications Tax	0	0	0	0	0	0
	Total Statutory Local Taxes	\$ 14,061	\$ 15,000	\$ 18,082	\$ 12,000	\$ 12,000	\$ 12,000
	Total Local Taxes	\$ 4,767,940	\$ 4,948,087	\$ 4,792,710	\$ 5,041,864	\$ 5,041,864	\$ 5,041,864
44100	RECURRING ITEMS						
44110	Investment Income	\$ 0	\$ 0	\$ 1,836	\$ 0	\$ 0	\$ 0
44170	Miscellaneous Refund	2,566	0	0	0	0	0
	Total Recurring Items	\$ 2,566	\$ 0	\$ 1,836	\$ 0	\$ 0	\$ 0

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BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

GENERAL DEBT SERVICE - 151		Actual	Original	Amended	Co. Mayor's	Finance	Budget
Account		2012-2013	Budget	Budget And	Budget	Proposed	Budget
No.			2013-2014	Estimated	Proposal	Budget	2014/2015
				Totals	2014/2015	2014/2015	2014/2015
44500	NONRECURRING ITEMS						
44570	Contributions & Gifts	\$ 204,834	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Total Nonrecurring Items	\$ 204,834	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
46800	STATE OF TENNESSEE						
46820	Hall Income Tax	\$ 32,805	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
46851	State Revenue Sharing - T.V.A.	131,806	124,000	124,000	124,000	124,000	124,000
46990	Other State Revenue	0	0	0	0	0	0
	Total State of Tennessee	\$ 164,611	\$ 149,000	\$ 149,000	\$ 149,000	\$ 149,000	\$ 149,000
47590	Fed Thru State	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Total Revenues	\$ 5,139,951	\$ 5,097,087	\$ 4,943,546	\$ 5,190,864	\$ 5,190,864	\$ 5,190,864
49000	OTHER SOURCES						
48100	Payments to Refunded Debt Escrow Agent	\$ (4,340,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
49000	Refunding Debt Issued	4,255,000	0	0	0	0	0
49710	Premiums on Debt Issued	148,446	0	0	0	0	0
47715	Tax Credit Bond Rebate	313,041	313,041	313,041	313,041	313,041	313,041
	Discounts on Debt Issued	(20,158)	0	0	0	0	0
49800	Transfers From Other Funds	14,129	213,413	1,260,793	210,313	210,313	210,313
	Total Other Sources	\$ 370,458	\$ 526,454	\$ 1,573,834	\$ 523,354	\$ 523,354	\$ 523,354
	Total Revenue And Other Sources	\$ 5,510,409	\$ 5,623,541	\$ 6,517,380	\$ 5,714,218	\$ 5,714,218	\$ 5,714,218
	Fund Balance, Beginning Of Year	\$ 14,136,118	\$ 11,909,046	\$ 12,965,130	\$ 10,812,764	\$ 10,812,764	\$ 10,812,764
	TOTAL AVAILABLE FUNDS	\$ 19,646,527	\$ 17,532,587	\$ 19,482,510	\$ 16,526,982	\$ 16,526,982	\$ 16,526,982
	Less: Total Expenditure & Transfers	6,681,397	7,622,366	8,669,746	7,534,574	7,534,574	7,534,574
	FUND BALANCE, END OF YEAR	\$ 12,965,130	\$ 9,910,221	\$ 10,812,764	\$ 8,992,408	\$ 8,992,408	\$ 8,992,408

Reserve Required (13 Mos X Principal, Interest & Fee Payment)

8,024,432

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

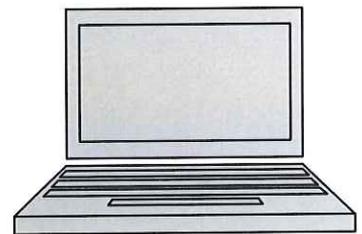
GENERAL DEBT SERVICE - 151

Account No.	Actual 2012-2013	Original Budget 2013-2014	Amended Budget And Estimated Totals 2013-2014	Co. Mayor's Budget Proposal 2014/2015	Finance Proposed Budget 2014/2015	Budget 2014/2015
58400 OTHER CHARGES						
301 Accounting Services	\$ 0	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
510 Trustee's Commission	97,009	113,490	113,490	124,906	124,906	124,906
599 Other Charges	0	0	0	0	0	0
Total Other Charges	\$ 97,009	\$ 115,990	\$ 115,990	\$ 127,406	\$ 127,406	\$ 127,406
GENERAL GOVERNMENT DEBT SERVICE						
82110 601 Principal on Bonds	\$ 0	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000
82110 602 Principal on Notes	24,049	24,049	24,049	0	0	0
82110 612 Principal on Other Loans	669,963	706,651	706,651	744,935	744,935	744,935
82210 603 Interest On Bonds	12,331	58,413	58,413	55,313	55,313	55,313
82210 613 Interest on Other Loans	248,661	370,863	370,863	338,212	338,212	338,212
82310 699 Other Debt Service	133,487	250,000	250,000	250,000	250,000	250,000
Total General Government Debt Service	\$ 1,088,491	\$ 1,564,976	\$ 1,564,976	\$ 1,543,460	\$ 1,543,460	\$ 1,543,460
EDUCATION DEBT SERVICE						
82130 601 Principal on Bonds	\$ 600,000	\$ 700,000	\$ 700,000	\$ 720,000	\$ 720,000	\$ 720,000
82130 602 Principal on Notes	47,380	0	47,380	0	0	0
82230 612 Principal on Other Loans	2,395,037	2,488,349	2,488,349	2,590,065	2,590,065	2,590,065
82230 610 Principal on Capital Leases	147,717	0	0	0	0	0
82230 603 Interest on Bonds	953,046	1,008,180	1,024,636	994,180	994,180	994,180
82230 611 Interest on Capital Leases	9,737	0	0	0	0	0
82230 613 Interest on Other Loans	957,984	1,144,871	1,144,871	959,463	959,463	959,463
82330 606 Other Debt Issuance Charges	43,288	0	0	0	0	0
82330 699 Other Debt Service	341,708	600,000	583,544	600,000	600,000	600,000
Total Education Debt Service	\$ 5,495,897	\$ 5,941,400	\$ 5,988,780	\$ 5,863,708	\$ 5,863,708	\$ 5,863,708
TRANSFERS OUT						
99100 599 Other Charges	0	0	1,000,000	0	0	0
TOTAL EXPENDITURES	\$ 6,681,397	\$ 7,622,366	\$ 8,669,746	\$ 7,534,574	\$ 7,534,574	\$ 7,534,574

# BRADLEY COUNTY

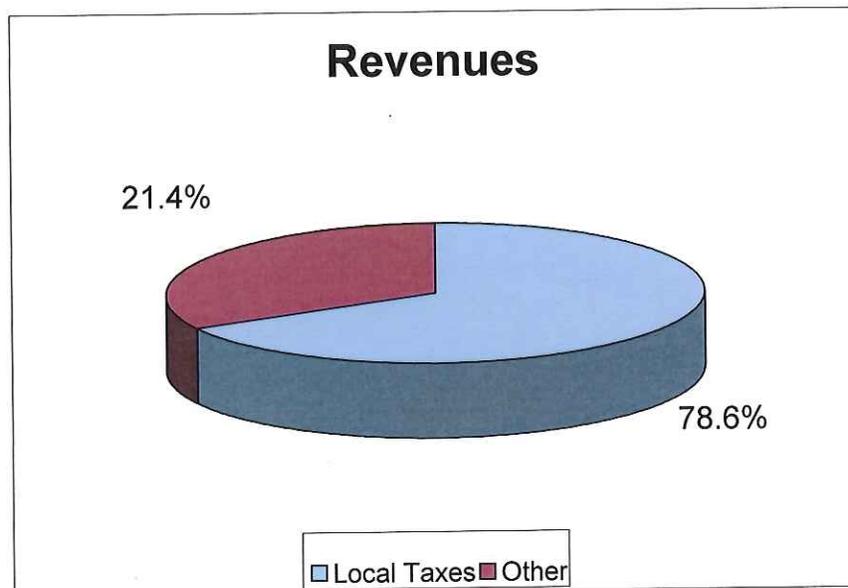
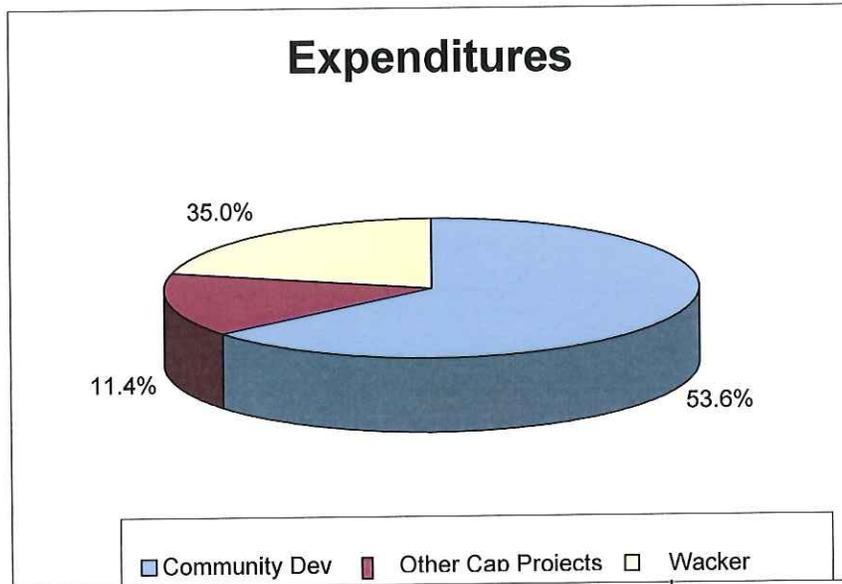
## GENERAL CAPITAL PROJECTS FUND

The Capital Projects Fund is used to pay for capital outlay purchases and projects for the County not included in other budgets.



# CAPITAL PROJECTS FUND

These funds are used to account for the receipt of debt and other specific revenue sources that are legally restricted to expenditures for construction and/or renovation.



BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

CAPITAL PROJECTS FUND - 171		Actual	Actual	Actual	Original	Amended	Mayor's	Finance	Budget
Account		2010-2011	2011-2012	2012-2013	Budget	Budget And	Budget	Proposed	Budget
No.					2013-2014	Estimated	Proposal	Budget	2014-2015
						Totals	2014-2015	2014-2015	2014-2015
						2013-2014			
40100	COUNTY PROPERTY TAXES								
40110	Current Property Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
40120	Trustee's Collections - Prior Year	0	0	0	0	0	0	0	0
40130	Circuit/Clerk & Master Collections - Prior Years	0	0	0	0	0	0	0	0
40140	Interest & Penalty	0	0	0	0	0	0	0	0
40161	Payments in Lieu of Taxes - T.V.A.	0	0	0	0	0	0	0	0
40162	Payments in Lieu of Taxes - Local Utilities	0	0	0	0	0	0	0	0
40163	Payments in Lieu of Taxes - Other	0	0	0	0	0	0	0	0
40320	Bank Excise Tax	0	0	0	0	0	0	0	0
	Total Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Total Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
44100	RECURRING ITEMS								
44110	Investment Income	\$ 245,371	\$ 121,276	\$ 108,725	\$ 130,000	\$ 86,000	\$ 72,000	\$ 72,000	\$ 72,000
44145	Sale of Recycled Materials	0	0	0	0	0	0	0	0
44570	Contributions & Gifts	28,531	0	0	0	0	0	0	0
44570	Contributions & Gifts (HCI Grant)	0	0	0	0	0	0	0	0
46840	Income Tax	0	0	0	0	0	0	0	0
46850	State Revenue Sharing - TVA	0	0	0	0	0	0	0	0
46980	Other State Grants (Sheriff)	0	0	56,703	0	0	0	0	0
46980	Other State Grants (Recreation)	0	0	0	314,947	60,000	254,947	254,947	254,947
	Total Recurring Items	\$ 273,902	\$ 121,276	\$ 165,428	\$ 444,947	\$ 146,000	\$ 326,947	\$ 326,947	\$ 326,947
49000	OTHER SOURCES								
	Prior year Trustee Revenue Adjustments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
49700	Insurance Recovery	48,650	0	0	0	0	0	0	0
	Voiding prior year Purchase Orders	0	0	0	0	0	0	0	0
	Total Other Sources	\$ 48,650	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Total Revenues & Other Sources	\$ 322,552	\$ 121,276	\$ 165,428	\$ 444,947	\$ 146,000	\$ 326,947	\$ 326,947	\$ 326,947
	Fund Balance, Beginning of year	5,108,677	3,090,459	2,595,086	2,402,694	2,431,492	390,292	390,292	390,292
	TOTAL AVAILABLE FUNDS	\$ 5,431,229	\$ 3,211,735	\$ 2,760,514	\$ 2,847,641	\$ 2,577,492	\$ 717,239	\$ 717,239	\$ 717,239
	Less: Expenditures	2,340,770	616,649	329,022	2,844,204	2,187,200	555,947	555,947	555,947
	FUND BALANCE, END OF YEAR	\$ 3,090,459	\$ 2,595,086	\$ 2,431,492	\$ 3,436	\$ 390,292	\$ 161,292	\$ 161,292	\$ 161,292

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

CAPITAL PROJECTS FUND - 171		Actual	Actual	Actual	Original	Amended	Co Mayor's	Finance	Budget
Account		2010-2011	2011-2012	2012-2013	Budget	Budget And	Budget	Proposed	Budget
No.					2013-2014	Estimated	Proposal	Budget	2014-2015
						Totals	2014-2015	2014-2015	2014-2015
						2013-2014			
90000	<b>CAPITAL PROJECTS</b>								
91110	<b>General Administration Projects</b>								
712	Heating & Air Conditioning (Annex)	\$ 0	\$ 16,315	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
718	Assessor - Motor Vehicle (1)	19,975	0	0	0	0	0	0	0
719	Office Equipment	1,963	0	6,300	0	0	0	0	0
91130	<b>Public Safety Projects</b>								
716	Sheriffs - Law Enforcement Equipment	69,550	94,021	2,617	0	0	0	0	0
716	Justice Center - Guns and radios	0	12,622	0	0	0	0	0	0
717	Sheriff's Vest (50% Grant)	0	23,893	0	0	0	0	0	0
716	Juvenile Center - 4 Radios & Mech. Restraints	0	0	0	0	0	0	0	0
718	Sheriff's - Motor Vehicles	114,510	112,397	75,920	46,000	46,000	0	0	0
799	Other Capital Outlay	0	0	3,540	0	0	0	0	0
91140	<b>Public Health &amp; Welfare Projects</b>								
709	EMS - 6 Laptops	5,601	0	0	0	0	0	0	0
718	EMS - Ambulance Rechassis	177,116	156,364	80,000	80,000	80,000	0	0	0
790	EMS - Ambulance	151,669	0	1,754	0	0	0	0	0
390 790	EMS - 3 LP15 12 Lead Monitors	0	88,315	0	0	0	0	0	0
790	EMS - AED	0	0	0	0	0	0	0	0
790	EMS - 6 Portable Radios & Replacement Equip.	0	0	0	0	0	0	0	0
91150	<b>Social, Cultural &amp; Recreation Projects</b>								
790	Parks - Lighting Project	236,179	0	0	0	0	0	0	0
790	Parks - 98 GMC Jimmy & 03 Chevy Astro Van	0	0	0	0	0	0	0	0
799	Parks - New Park Construction	0	0	0	0	0	0	0	0
799	Parks - New Park Construction (Grants)	0	0	0	0	0	0	0	0
799	Parks - New Park Construction (HCI Grant)	0	0	0	0	0	0	0	0
799	Parks - Parks Projects	238,734	104,032	200	314,947	60,000	254,947	254,947	254,947
91190	<b>Other Gen Government Projects (Wacker)</b>								
799	Wacker - Infrastructure	895,950	0	157,005	2,402,057	2,000,000	300,000	300,000	300,000
	<b>Highway &amp; Street Capital Projects</b>								
91200 713	Road Dept. - Highway Construction	427,071	7,415	585	0	0	0	0	0
	<b>Total Capital Projects</b>	<b>\$ 2,338,318</b>	<b>\$ 615,374</b>	<b>\$ 327,921</b>	<b>\$ 2,843,004</b>	<b>\$ 2,186,000</b>	<b>\$ 554,947</b>	<b>\$ 554,947</b>	<b>\$ 554,947</b>
58400	<b>OTHER CHARGES</b>								
510	Trustee's Commission	\$ 2,452	\$ 1,275	\$ 1,101	\$ 1,200	\$ 1,200	\$ 1,000	\$ 1,000	\$ 1,000
	<b>TOTAL EXPENDITURES</b>	<b>\$ 2,340,770</b>	<b>\$ 616,649</b>	<b>\$ 329,022</b>	<b>\$ 2,844,204</b>	<b>\$ 2,187,200</b>	<b>\$ 555,947</b>	<b>\$ 555,947</b>	<b>\$ 555,947</b>

# COMMUNITY DEVELOPMENT FUND

The Community Development Fund is used for large-scale public services that are necessary for economic activity and to provide jobs to the community.



BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2014

COMMUNITY DEVELOPMENT FUND - 172		Actual	Actual	Actual	Original	Amended	Co Mayor's	Budget	Projected	Projected	Projected
Account	No.	2010-2011	2011-2012	2012-2013	Budget	Budget And	Budget	Budget	Budget	Budget	Budget
					2013-2014	Estimated	Proposal	2014-2015	2015-2016	2016-2017	2017-2018
						Totals					
40100	COUNTY PROPERTY TAXES										
40110	Current Property Tax	\$ 959,997	\$ 960,351	\$ 971,844	\$ 989,952	\$ 989,952	\$ 999,713	\$ 999,713	\$ 103,964	\$ 0	\$ 0
40120	Trustee's Collections - Prior	83,504	38,314	34,485	84,000	84,000	50,000	50,000	84,000	75,000	0
40130	Circuit/Clerk & Master Collections - Prior Years	35,104	27,392	21,881	35,000	35,000	20,000	20,000	35,000	27,490	0
40140	Interest & Penalty	11,464	6,005	5,749	12,000	12,000	6,000	6,000	12,000	9,000	0
40161	Payments in Lieu of Taxes - T.V.A.	709	650	768	700	700	1,000	1,000	1,000	0	0
40162	Payments in Lieu of Taxes - Local Utilities	329	236	320	400	400	500	500	500	0	0
40163	Payments in Lieu of Taxes - Other	7,601	11,484	19,053	15,526	15,526	40,541	40,541	1,913,223	976,061	0
40320	Bank Excise Tax	3,250	3,061	3,118	3,250	3,250	2,000	2,000	4,250	0	0
44570	Contributions - Amazon TDOT Project	0	791,961	0	0	0	0	0	0	0	0
46820	Income Tax	5,486	4,813	7,269	5,500	5,500	5,500	5,500	360	0	0
46851	State Revenue Sharing - TVA	40,737	29,536	29,225	40,000	40,000	40,000	40,000	4,500	0	0
46980	Other State Grants-Amazon Fast Track	0	2,800,035	0	0	0	0	0	0	0	0
48140	Contracted Services	0	20,609	0	0	0	0	0	0	0	0
48990	Other	0	0	0	0	0	0	0	0	0	0
	Total Revenue	\$ 1,148,181	\$ 4,694,447	\$ 1,093,692	\$ 1,186,328	\$ 1,186,328	\$ 1,165,254	\$ 1,165,254	\$ 2,158,797	\$ 1,087,551	\$ 0
49000	OTHER SOURCES										
49800	Transfers from Other Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Total Other Sources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Total Revenues & Other Sources	\$ 1,148,181	\$ 4,694,447	\$ 1,093,692	\$ 1,186,328	\$ 1,186,328	\$ 1,165,255	\$ 1,165,255	\$ 2,158,797	\$ 1,087,551	\$ 0
	Fund Balance, Beginning of year	1,147,836	1,854,065	1,636,889	1,196,674	1,124,094	1,165,273	1,165,273	336,661	712,882	0
	TOTAL AVAILABLE FUNDS	\$ 2,296,017	\$ 6,548,512	\$ 2,730,581	\$ 2,383,002	\$ 2,310,422	\$ 2,330,528	\$ 2,330,528	\$ 2,495,458	\$ 1,800,434	\$ 0
	Less: Expenditures	441,952	4,911,623	1,606,487	2,150,875	1,145,150	1,993,867	1,993,867	1,782,576	1,751,751	0
	FUND BALANCE, END OF YEAR	\$ 1,854,065	\$ 1,636,889	\$ 1,124,094	\$ 232,127	\$ 1,165,273	\$ 336,661	\$ 336,661	\$ 712,882	\$ 48,683	\$ 0

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COMMUNITY DEVELOPMENT FUND - 172		Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Original Budget 2013-2014	Amended Budget And Estimated Totals 2013-2014	Co Mayor's Budget Proposal 2014-2015	Budget 2014-2015	Projected Budget 2015-2016	Projected Budget 2016-2017	Projected Budget 2017-2018
58000	OTHER OPERATIONS										
58120	599 Industrial Development (Whirlpool)	178,761	721,239	0	0	0	0	0	0	0	0
58120	724 Industrial Development (Wacker)	6,250	43,750	0	1,191,800	1,000,000	597,045	597,045	0	0	0
58120	713 Industrial Development (Interchanges)	0	74,437	999,423	375,675	112,023	814,117	814,117	0	0	0
58120	339 Industrial Development (Strategic Plan - Grant Match)	0	35,788	24,212	0	0	0	0	0	0	0
58120	723 Industrial Development (Benton Pike)	0	999,135	0	0	0	0	0	0	0	0
58120	454 Industrial Development (Minnis Rd Sewer)	234,810	0	0	0	0	0	0	0	0	0
58120	799 Industrial Development (Amazon)	0	3,015,969	551,961	0	0	0	0	0	0	0
58120	791 Industrial Development (Veterans Nurs Home)	0	0	0	550,000	0	550,000	550,000	730,000	730,000	0
58120	Industrial Development (New Ind. Park)	0	0	0	0	0	0	0	1,000,000	1,000,000	0
58190	599 Economic Development (Greenway)	0	0	9,400	9,400	9,400	9,400	9,400	9,400	0	0
	<b>Total Capital Projects</b>	<b>\$ 419,821</b>	<b>\$ 4,890,318</b>	<b>\$ 1,584,996</b>	<b>\$ 2,126,875</b>	<b>\$ 1,121,423</b>	<b>\$ 1,970,562</b>	<b>\$ 1,970,562</b>	<b>\$ 1,739,400</b>	<b>\$ 1,730,000</b>	<b>\$ 0</b>
58400	OTHER CHARGES										
510	Trustee's Commission	22,131	21,305	21,491	24,000	23,727	23,305	23,305	43,176	21,751	0
	<b>TOTAL EXPENDITURES</b>	<b>\$ 441,952</b>	<b>\$ 4,911,623</b>	<b>\$ 1,606,487</b>	<b>\$ 2,150,875</b>	<b>\$ 1,145,150</b>	<b>\$ 1,993,867</b>	<b>\$ 1,993,867</b>	<b>\$ 1,782,576</b>	<b>\$ 1,751,751</b>	<b>\$ 0</b>

# GREENWAY

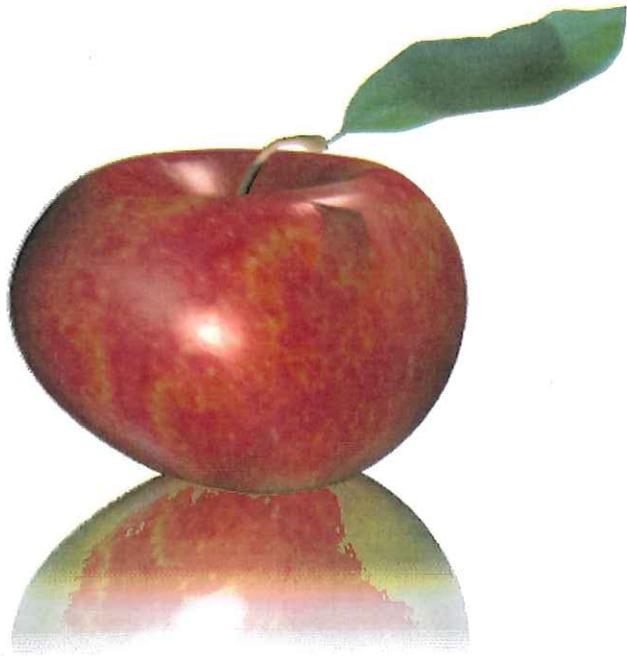


**Greenways are corridors of land recognized for their ability to connect people and places together. The Cleveland/Bradley County Greenway is a linear corridor along Mouse Creek, eventually stretching from the Village Green shopping and office center to the Hiwassee River in Charleston. Benefits of the Greenway include recreation, transportation, health, economic, education, environmental, floodplain management, and quality of life issues.**

## BRADLEY COUNTY

# EDUCATIONAL CAPITAL PROJECTS FUND

The Educational Capital Projects Fund is used to pay for major capital projects for Education.



BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

EDUCATION CAPITAL PROJECTS FUND - 179		Actual	Original	Amended	Budget	Co Mayor's	Finance	Budget
		2012-2013	Budget	Budget And	Projection	Budget	Proposed	Budget
			2013-2014	Estimated	2014-2015	2014-2015	Budget	Budget
Account				Totals			2014-2015	2014-2015
No.				2013-2014				
40100	COUNTY PROPERTY TAXES							
40110	Current Property Tax	\$ 33,054	\$ 33,753	\$ 33,753	\$ 32,558	\$ 32,558	\$ 32,558	\$ 32,558
40120	Trustee's Collections - Prior Year	1,173	1,000	1,000	1,000	1,000	1,000	1,000
40130	Cir Clk/Clk & Master Collections - Pr Year	744	900	900	900	900	900	900
40140	Interest & Penalty	193	200	200	200	200	200	200
40161	Payments in Lieu of Taxes - T.V.A.	26	25	25	25	25	25	25
40162	Payments in Lieu of Taxes - Local Utilities	11	11	11	11	11	11	11
40163	Payments in Lieu of Taxes - Other	647	212	212	1,123	1,123	1,123	1,123
40320	Bank Excise Tax	106	111	111	111	111	111	111
46820	Income Tax	243	187	187	187	187	187	187
46851	State Revenue Sharing - T.V.A.	996	930	930	930	930	930	930
	Total Local Taxes	\$ 37,193	\$ 37,329	\$ 37,329	\$ 37,045	\$ 37,045	\$ 37,045	\$ 37,045
	Total Revenue	\$ 37,193	\$ 37,329	\$ 37,329	\$ 37,045	\$ 37,045	\$ 37,045	\$ 37,045
49000	OTHER SOURCES							
49800	Transfers from Other Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Total Other Sources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Total Revenues & Other Sources	\$ 37,193	\$ 37,329	\$ 37,329	\$ 37,045	\$ 37,045	\$ 37,045	\$ 37,045
	Fund Balance, Beginning of year	129,938	153,451	154,524	179,053	179,053	179,053	179,053
	TOTAL AVAILABLE FUNDS	\$ 167,131	\$ 190,780	\$ 191,853	\$ 216,098	\$ 216,098	\$ 216,098	\$ 216,098
	Less: Expenditures	12,607	12,800	12,800	12,800	12,800	12,800	12,800
	FUND BALANCE, END OF YEAR	\$ 154,524	\$ 177,980	\$ 179,053	\$ 203,298	\$ 203,298	\$ 203,298	\$ 203,298

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

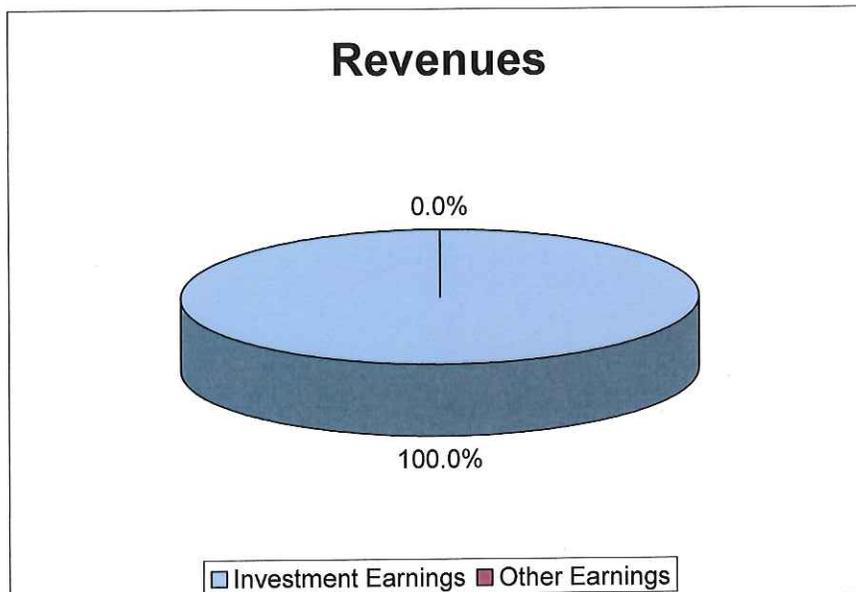
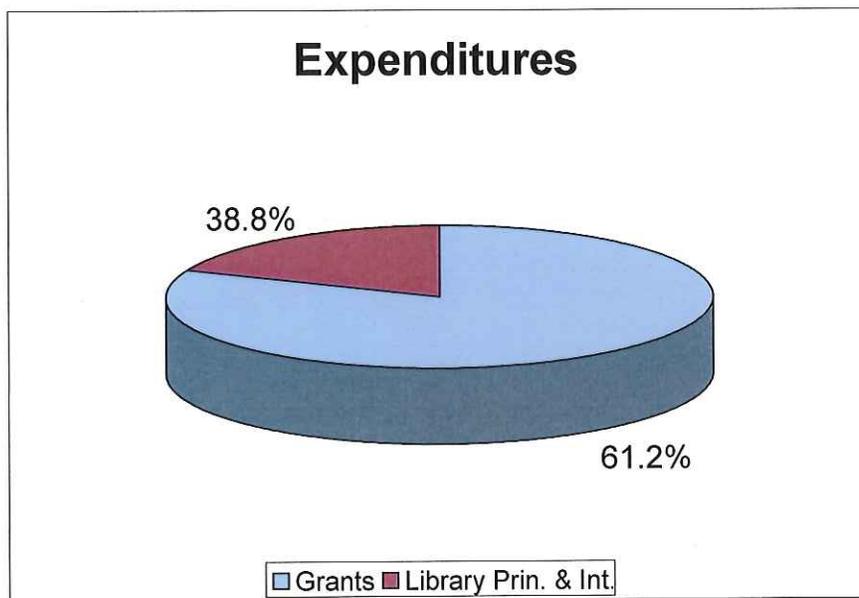
EDUCATION CAPITAL PROJECTS FUND - 179		Actual 2012-2013	Original Budget 2013-2014	Amended Budget And Estimated Totals 2013-2014	Budget Projection 2014-2015	Co Mayor's Budget Proposal 2014-2015	Finance Proposed Budget 2014-2015	Budget 2014-2015
Account No.								
90000	CAPITAL PROJECTS							
91300 311	Education Capital Projects - City of Cleveland	11,901	12,000	12,000	12,000	12,000	12,000	12,000
	Total Capital Projects	\$ 11,901	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
58400	OTHER CHARGES							
510	Trustee's Commission	\$ 706	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
	TOTAL EXPENDITURES	\$ 12,607	\$ 12,800	\$ 12,800	\$ 12,800	\$ 12,800	\$ 12,800	\$ 12,800

# HEALTH, WELLNESS & QUALITY OF LIFE FUND



# HEALTH, WELLNESS & QUALITY OF LIFE FUND

This endowment fund accounts for proceeds from the sale of the Bradley County Memorial Hospital. The county received \$15,000,000 from the sale of the hospital and invested these proceeds. The county can spend 85 percent of investment income for the Health, Wellness, and Quality of Life for its citizens. The other 15 percent of investment income as well as the original principal (\$15,000,000) cannot be spent. The County Commission's Healthy Community Initiative Committee has the responsibility to recommend the recipients of any of the funding.



BRADLEY COUNTY, TENNESSEE  
 ESTIMATED REVENUE AND AVAILABLE FUNDS  
 For the Fiscal Year Ending June 30, 2015

HEALTH, WELLNESS & QUALITY OF LIFE - 192  
 CAPITAL PROJECTS FUND

Account No.	Actual 2012-2013	Original Budget 2013-2014	Amended Budget And Estimated Totals 2013-2014	Budget Request 2014-2015	Co Mayor's Budget Proposal 2014-2015	Finance Proposed Budget 2014-2015	Budget 2014-2015
44100 RECURRING ITEMS							
44110 Investment Income	\$ 168,772	\$ 175,000	\$ 90,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
44170 Miscellaneous Refunds (Reciprocal Funds)	156,790	0	52,037	0	0	0	0
44180 Expenditure Credits	0	0	0	0	0	0	0
44990 Other Local Revenues	0	0	0	0	0	0	0
Total Recurring Items	\$ 325,562	\$ 175,000	\$ 142,037	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
Total Revenue	\$ 325,562	\$ 175,000	\$ 142,037	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
48990 NON REVENUE - OTHER SOURCES							
Proceeds from Morgan Keegan Account	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Other Sources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Revenue	\$ 325,562	\$ 175,000	\$ 142,037	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
Fund Balance, Beginning of Year	16,493,179	16,277,781	16,612,191	16,397,297	16,397,297	16,397,297	16,397,297
TOTAL AVAILABLE FUNDS	\$ 16,818,741	\$ 16,452,781	\$ 16,754,228	\$ 16,572,297	\$ 16,572,297	\$ 16,572,297	\$ 16,572,297
Less: Total Expenditures & Transfers	206,550	232,248	356,931	89,000	89,000	89,000	\$ 89,000
FUND BALANCE, END OF YEAR*	\$ 16,612,191	\$ 16,220,533	\$ 16,397,297	\$ 16,483,297	\$ 16,483,297	\$ 16,483,297	\$ 16,483,297

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\* Portion of Fund Balance Restricted Under Endowment \$ 15,927,387 \$ 15,970,000 \$ 15,970,000 \$ 15,970,000 \$ 15,970,000 \$ 15,970,000 \$ 15,970,000

BRADLEY COUNTY, TENNESSEE  
 STATEMENT OF PROPOSED EXPENDITURES  
 For the Fiscal Year Ending June 30, 2015

HEALTH, WELLNESS & QUALITY OF LIFE - 192		Actual	Original	Amended	Budget	Co Mayor's	Finance	Budget
Account		2012-2013	Budget	Budget And	Request	Budget	Proposed	Budget
No.			2013-2014	Estimated	2014-2015	Proposal	Budget	Budget
				Totals		2014-2015	2014-2015	2014-2015
				2013-2014				2014-2015
55900	OTHER PUBLIC HEALTH & WELFARE							
309	Contributions - Grants 2013	\$ 0	\$ 0	\$ 92,000	\$ 0	\$ 0	\$ 0	\$ 0
310	Contributions - Grants 2011	76,889	25,389	22,864	0	0	0	0
316	Contributions - Grants 2009	0	15,000	15,000	0	0	0	0
399	Contributions - Grants 2010	0	0	0	0	0	0	0
499	Contributions - Grants 2012	0	67,361	76,550	0	0	0	0
505	Judgments (To United Way)	46,981	0	26,019	0	0	0	0
599	Contributions - Grants 2008	3,397	39,498	39,498	0	0	0	0
602	Contributions - Library	79,284	85,000	85,000	89,000	89,000	89,000	89,000
	Total Other Expenses	\$ 206,550	\$ 232,248	\$ 356,931	\$ 89,000	\$ 89,000	\$ 89,000	\$ 89,000
	TOTAL EXPENDITURES AND TRANSFERS	\$ 206,550	\$ 232,248	\$ 356,931	\$ 89,000	\$ 89,000	\$ 89,000	\$ 89,000

# Glossary of Terms And Abbreviations

**Accrual Accounting:** The basis of accounting in which revenues and expenditures are recorded at the time they are earned or incurred as opposed to the cash basis of accounting where the transfer of funds causes the recording of the transaction. For example, in accrual accounting, revenue which was earned between May 1 and June 30, but for which payment was not received until July 25, is recorded as revenue of June rather than July.

**Ad Valorem Tax:** A tax levied on goods or properties at a percentage of their value.

**Adopted Budget:** The budget approved by the County Commission and enacted by budget appropriation ordinance on or before June 30 of each year.

**Appraised Value:** The estimate of fair market value assigned to property by an appraiser or county Tax Assessor. For tax assessment purposes, the value is stated as of the last reappraisal date. See also assessed value.

**Appropriation:** An authorization made by the County Commission which permits the County staff to incur obligations and to make expenditures of governmental funds and resources. Appropriations are usually for a fixed dollar amount for a particular budget year.

**Assessed Value:** A value that is established for real or personal property for use as a basis for levying property taxes.

**Basis for Budgeting:** The County's budgetary basis of accounting is consistent with generally accepted accounting principles (GAAP), except where encumbrances are treated as budgeted expenditures.

**Budget:** A financial plan for a specified period of time (fiscal year) that balances projected revenues and fund balance appropriations to estimated service expenditures and operating transfer obligations.

**Budget Appropriation Resolution:** The official enactment by the County Commission establishing the legal authority for County administrative staff to obligate and expend funds.

**Budget Calendar:** The schedule of the dates involved in the preparation, review and passage of the annual budget.

**Budget Document:** The official written statement prepared by the County's staff which presents the proposed budget to the County Commission.

**Budget Message:** The opening section of the budget which provides the County Commission and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and comments of the County Mayor. This message is the same as the Transmittal Letter.

**CAFR:** Comprehensive Annual Financial Report.

**Capital Improvements Budget:** Appropriation of funds for a capital improvement project. A capital improvement project is a permanent addition to the County's assets and includes design, construction and purchase of land, buildings and facilities.

**Capital Improvements Program: (CIP)** The County's plan for capital expenditures to provide long-lasting physical improvements to be incurred over the next six years. The plan is reviewed and updated annually.

**Capital Outlay:** The purchase of equipment and machinery of significant value (more than \$5000) and having a useful life of several years, also referred to as fixed assets. Capital improvements such as acquisition of land and related construction and engineering fees are included in the Capital Improvements budget.

**Capital Projects:** Projects identified specifically for the purpose of showing the cost of a particular project. Capital projects are usually large public work projects such as roads, bridges, and buildings.

**Contingency:** A budgeted amount set aside for emergencies and unforeseen expenditures not otherwise budgeted.

**Contractual Services:** Services rendered to County activities by private firms and individuals outside County government. Examples include utilities and building and equipment maintenance.

**Cost Center:** An operating unit within a County department with an organizational budget.

**Debt Service:** Repayment of County's outstanding debt including principal, interest, and bond reserve requirements.

**Department:** Closely associated County activities under the day to day oversight by a department head.

**Designated Fund Balance:** A portion of a fund's balance that is set aside for a specific purpose and, although not legally restricted, is not available for general appropriation as long as the designation is valid.

**Direct Debt:** The sum total of bonded debt issued by the County.

**Disbursement:** The payment of County funds for obligations incurred.

**Diversify:** To expand by increasing the varieties of revenues generated.

**EMA:** Emergency Management Agency

**EMS:** Emergency Medical Services

**EMT:** Emergency Medical Technician

**Encumbrance:** An administrative control under which commitments for the expenditures of money are recorded; thus the money is not available for new expenditure commitments. The use of encumbrances prevents overspending and permits officials to be certain how much money is available for new commitments.

**Estimated Revenue:** The amount of projected revenue to be collected during the fiscal year.

**Expenditure:** The cost of goods and services received regardless of when the payment is actually made.

**FASB:** Financial Accounting Standards Board. The official policy and procedural organization designated by the American Institute of Certified Public Accountants (AICPA) to establish accounting principles for both profit and nonprofit entities in the United States.

**Fiscal Year:** A time frame designating the beginning and ending period for recording financial transactions. Bradley County uses a fiscal year beginning July 1 through June 30.

**Fund:** A fiscal entity with a self-balancing set of accounts used to account for activities with common objectives. Commonly used government fund groups are: general fund, special revenue funds, debt service fund, capital projects fund, enterprise fund, internal service funds, special assessment funds and trust and agency funds.

**Fund Balance:** The accumulated amount of excess revenues over expenditures in a particular fund at any point in time. A negative fund balance is the accumulated amount of excess expenditures over revenues.

**GASB:** Governmental Accounting Standards Board. The official procedural organization designated by the American Institute of Certified Public Accountants (AICPA) to establish accounting principles for state and local governments.

**General Fund:** The County's primary operating fund accounting for most all of the financial resources and obligations. The general fund revenues include property taxes, business taxes, sales taxes, licenses and permits, service charges and other types of revenue. The fund provides the resources for most of the basic operating services such as police protection, finance, data processing, and general administration.

**General Governmental Bonds:** Bonds for whose payment the full faith and credit of the issuing body are pledged. Most commonly, general obligation bonds are considered to be those payable from taxes and other general revenues. A GOB is typically used for long-term financing of capital projects and represents a written promise to pay the bond purchaser a

specified sum of money at a specified future date along with a periodic interest paid at a specified interest percentage.

**GFOA:** Governmental Finance Officers Association. A nationally recognized association of world wide professional government finance officers.

**Goal:** The underlying reason(s) for the provision of essential County services.

**Grant:** A contribution by the State or Federal Government or other entity supporting a particular project.

**Infrastructure:** Assets for general use of the public. Examples: Roads, sidewalks, buildings, traffic signals.

**Interfund Transfers:** Amounts transferred from one fund to another.

**Intergovernmental Revenue:** Revenue received from another government for general purposes or a special purpose.

**Line Item Budget:** A budget summarizing the detail categories of expenditures for goods and services the County intends to purchase during the fiscal year.

**Long Term Capital Plan:** Capital spending plan that encompasses the next six years of capital spending.

**Moody's Investors Service:** A recognized bond rating agency.

**Object Code:** A detailed line item expenditure category, such as clerical salaries (162), office supplies (435), or building improvements (707).

**Objective:** A measurable statement of the actual results which a County activity expects to achieve in support of a stated goal.

**Operating Budget:** The expenditure plan for continuing everyday service programs and activities. In most instances, operating expenditures are made in a single fiscal year. These expenditures include personal services, contractual services, minor capital outlay, and debt service requirements.

**Performance Measures:** Specific quantitative and qualitative measures of work performed as an objective of the department.

**Personnel Services:** All costs related to compensating employees of Bradley County, including salaries and employee benefit costs such as County contributions for retirement, social security and health insurance.

**Purchase Order:** A legal document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them, which upon acceptance by a vendor, becomes a contract. Its main function is to expedite and control buying by the County.

**Recommended Budget:** The budget proposed by the Bradley County Finance Committee to the County Commission for adoption.

**Reserved Fund Balance:** The portion of a fund's balance that is legally restricted for a specific purpose and is not available for general appropriation.

**Revenue:** A term used to represent actual or expected income to a specific fund. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

**Risk Management:** An organized attempt to protect a government's assets against accidental loss in the most economical method.

**Short-term Capital:** Capital spending completed within one year for items with a life expectancy of less than five years.

**Standard & Poor's:** A recognized bond rating agency.

**Surplus Revenues:** The net funds collected above the approved budget for the General Fund aggregate are directed to the debt service fund in order to help meet the County's future debt obligations.

**Tax Levy:** The total amount of tax that optimally should be collected based on tax rates and assessed values of real, personal, and public utility properties.

**Tax Rate:** The amount of taxes charged per \$100.00 of assessed value of taxable property. This rate is set each year by the County Commission at the time the annual budgets are adopted.

**Transmittal Letter:** A general discussion of the budget presented to the County Commission by the County Mayor as part of the budget document. The transmittal letter explains principle budget issues against the background of financial experience in recent years and presents recommendations made of the County Mayor. This letter is also referred to as the budget message.

**Unencumbered Balance:** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

**Undesignated Fund Balance:** The portion of a fund's balance that is not restricted for a specified purpose and is available for general appropriation.

Bradley County, Tennessee  
Direct and Overlapping Governments  
Last Ten Fiscal Years

Fiscal Year Ending June 30	Tax Year	Bradley Co Gen Fund	Bradley Co Public Library	Bradley Co Pike Road	Bradley Co County Schools	Cleveland City Schools	Bradley Co Debt Service	Bradley Co Capital Projects	Bradley Co Edu Cap Projects	Bradley Co Community Development	Total Bradley County Direct Rate	Bradley Co Fire O/S Fringe	Bradley Co Fire I/S Fringe	City of Cleveland	City of Charleston
2005	2004	0.5137	0.0262	0.1325	0.6411	0.3101	0.3929	-	-	-	2.02	0.12	0.46	1.65	0.48
2006	2005	0.5147	0.0312	0.1427	0.6529	0.2999	0.2786	0.1000	-	-	2.02	0.12	0.46	1.65	0.48
2007	2006	0.5147	0.0312	0.1427	0.6495	0.3014	0.2760	0.1000	0.0019	-	2.02	0.39	0.46	1.65	0.48
2008	2007	0.5147	0.0312	0.1427	0.6503	0.3006	0.2786	0.1000	0.0019	-	2.02	0.39	0.46	1.65	0.48
2009	2008	0.4570	0.0277	0.1263	0.5740	0.2695	0.2355	-	0.0017	0.1003	1.79	0.34	0.41	1.49	0.42
2010	2009	0.4570	0.0277	0.1263	0.5740	0.2695	0.2355	-	0.0017	0.1003	1.79	0.34	0.41	1.49	0.42
2011	2010	0.4570	0.0277	0.1263	0.5740	0.2695	0.2355	-	0.0017	0.1003	1.79	0.34	0.41	1.49	0.42
2012	2011	0.4570	0.0277	0.1263	0.5740	0.2695	0.2355	-	0.0017	0.1003	1.79	0.34	0.41	1.49	\$ 0.42
2013	2012	0.5269	0.0282	0.1287	0.5734	0.2859	0.2297	-	0.0017	0.0509	1.83	0.34	0.42	1.77	\$ 0.44
2014	2013	0.5404	0.0289	0.1320	0.5878	0.2935	0.2356	-	0.0017	0.0522	1.87	0.34	0.42	1.77	\$ 0.44

409

Source: Bradley County Assessor of Property

Bradley County, Tennessee  
Principal Employers  
Current Year and Nine Years Ago

Employer	2013			2005		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Whirlpool Corporation (Maytag)	1,503	1	3.07%	2,750	1	5.51%
Bradley County Schools	1,200	2	2.45%	-		0.00%
SkyRidge Medical Center	1,157	3	2.36%	-		0.00%
Peyton's Southeastern, Inc.	950	4	1.94%	1,200	2	2.40%
Lee University	815	5	1.66%	-		0.00%
Jackson Furniture	800	6	1.63%	475	9	0.95%
Cleveland City Schools	664	7	1.36%	-		0.00%
Wal-Mart	640	8	1.31%	-		0.00%
Bradley County Government	620	9	1.27%	-		0.00%
Amazon	600	10	1.23%	-		0.00%
<b>Total</b>	<b>8,949</b>		<b>18.28%</b>	<b>4,425</b>		<b>8.87%</b>
Total Employment - Average Annual 2013	48,960					
Total Employment - Average Annual 2005	49,899					

Sources: Chamber of Commerce  
Tennessee Department of Labor

Bradley County, Tennessee  
Principal Taxpayers  
For the Fiscal Year Ended June 30, 2014

Taxpayer	Type of Business	2013		Percentage of Total Taxes Levied	Rank	2005		Percentage of Total Taxes Levied
		Rank	Tax Liability			Assessed Valuation	Tax Liability	
Wacker	Solar Products	1	\$ 727,862	2.06%	0			0.00%
Community Health Systems	Hospitals	2	618,675	1.75%		-	-	0.00%
Mars, Inc.	Candies, Cookies	3	\$ 571,424	1.62%	3	\$ 19,213,969	\$ 388,122	1.32%
Olin Mathieson	Chemical Company	4	449,055	1.27%	4	17,344,528	350,359	1.19%
MSD Consumer Care	Health Products	5	346,725	0.98%	8	11,182,754	225,892	0.77%
Duracell/Gillette	Battery Manufacturer	6	329,987	0.93%	2	22,592,896	456,377	1.55%
Volunteer Energy Coop	Utility	7	315,928	0.89%	9	10,918,942	209,651	0.71%
Arch Chemicals	Chemical Company	8	303,627	0.86%	7	14,017,640	283,156	0.96%
Life Care Centers	Nursing Homes	9	282,174	0.80%		-	-	0.00%
Whirlpool	Appliance Manufacturer	10	281,977	0.80%	1	31,543,456	637,178	2.16%
				<u>9.90%</u>			<u>8.64%</u>	

Source: Bradley County Property Assessor

Bradley County, Tennessee  
Demographic Statistics  
Last Ten Fiscal Years

Fiscal Year Ending June 30	(1) Population	Personal Income	(1) Per Capita Income	(1) Median Age	(1) Education Level in Years of Formal Schooling	(2) County School Enrollment	(3) Average Unemployment Rate
2005	87,965	\$ 2,132,535,495	\$ 24,243	35.5	14.4	11,171	5.8
2006	87,965	2,132,535,495	24,243	35.5	14.4	11,663	5.1
2007	87,965	2,132,535,495	24,243	35.5	14.4	11,840	6.9
2008	87,965	2,132,535,495	24,243	35.5	14.4	12,087	8.7
2009	87,965	2,132,535,495	24,243	35.5	14.4	12,190	9.9
2010	87,965	2,132,535,495	24,243	35.5	14.4	12,190	9.0
2011	98,963	2,082,775,298	21,046	38.2	15.9	12,207	9.0
2012	101,000	2,165,844,000	21,444	37.7	16.4	12,100	8.8
2013	101,146	2,746,923,068	27,158	38.7	16.8	10,082	7.8
2014	101,848	2,172,112,296	21,327	38.3	16.8	10,031	7

(1) U.S. Census Bureau.

(2) Weighted Full-time Equivalent Average Daily Attendance - Bradley County Schools.

(3) Tennessee Department of Labor and Workforce Development.

Bradley County, Tennessee  
Computation of Legal Debt Margin  
June 30, 2014

**Not Applicable to Bradley County, Tennessee**

Note: Section 9-21-103 of the laws of the State of Tennessee provides that bonds or notes may be issued without regard to any limit on indebtedness for Tennessee counties.