# Bradley County
# 2018-2019 Budget

"Tennessee at its Best"

Bradley County is growing in many aspects at a very healthy pace, and this includes our population numbers. Accounts of our total population numbers are close to 104,000 to 108,000 people who now call Bradley County home. This increase in total number or residents has kept us all working to stay up to date with technology, professional employees and also equipment that is needed to serve and protect our expanding population. Emergency Medical Services is one of the departments where this additional effort to remain ready and able to serve is very visible.

We have added new, larger and improved ambulances that are able to meet the needs of our primary emergency transport while also reducing the need for the previous downtime for service and repairs that were an issue with the prior units.

We have also added new smaller units for convalescent care transportation primarily, but they can also serve as another backup product in cases of extreme call volume. This addition is saving on fuel costs, reducing the wear and tear components on our primary transportation units and being a wise steward of our financial resources.

This is just one example of what composes this entire document. When a need is presented, many people working together with a common goal of quality service at the lowest cost is not only achievable, but is clearly delivered with excellence and also the upmost respect to the people paying the bill, the Bradley County taxpayers. Thank you to each department, office, group and person involved in this process for always doing your best for the citizens of Bradley County. This document is just one more reason that Bradley County truly is, Tennessee at its best!

GOVERNMENT FINANCE OFFICERS ASSOCIATION

# *Distinguished Budget Presentation Award*

**PRESENTED TO**

## Bradley County Government

## Tennessee

For the Fiscal Year Beginning

**July 1, 2017**

Christopher P. Morrill

Executive Director

# 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, 2018

## County Commission

| | |
|---|---|
| District 1 | Terry Caywood |
| District 1 | Mike Hughes |
| District 2 | Thom Crye |
| District 2 | Louie Alford |
| District 3 | Johnny Mull |
| District 3 | Milan Blake |
| District 4 | Howard Thompson |
| District 4 | Charlotte Peak |
| District 5 | Bobby Goins |
| District 5 | Jeff Yarber |
| District 6 | Dan Rawls |
| District 6 | Robert Rominger |
| District 7 | Bill Winters |
| District 7 | Mark Hall |

## Elected Officials

| | |
|---|---|
| County Mayor | D. Gary Davis |
| Highway Superintendent | Sandra Knight-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 | Eric Watson |
| Sessions Judge-Division 1 | Daniel Swafford |
| Sessions Judge-Division 2 | Sheridan Randolph |

## Appointed Officials

| | |
|---|---|
| Agricultural Extension | Kim Frady |
| Ambulance Service | Shawn Fairbanks |
| Clerk & Master | Holly Thompson |
| County Attorney | Crystal Freiberg |
| Director of Schools | Dr. Linda Cash |
| Emergency Management | Troy Spence |
| Planning/Stormwater | Bently Thomas |
| Finance Director | Rena' Samples |
| Fire & Rescue Chief | Shawn Fairbanks |
| GIS | Wayne Owenby |
| Health Department | Eloise Waters |
| Juvenile Services | Vickie Towne |
| Parks & Recreation | Andy Lockhart |
| Probation Services/Courts Community Service | Rich Kienlen |
| Veteran Affairs | Larry McDaris |

## Board of Education

1st District- Nancy Casson
2nd District- Vicki Osment Beaty
3rd District- Ted Bryson
4th District- Dianna Calfee
5th District- Rodney Dillard
6th District- Amanda Lee
7th District- Jerry Frazier

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**Fiscal Year 2018/2019**


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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 102,975. 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 43,898, according to 2015 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 eleven elementary schools, two middle schools, and two high schools with an enrollment of about 10,490 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 5,776 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 5,302 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 budged 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 2017.

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.

BRADLEY COUN

Office of the
# Bradley County Mayor
D. Gary Davis

Phone 423-728-7141
Facsimile 423-476-0696
37364

P. O. Box 1167
Cleveland, TN

November 16, 2018

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 2019

On July 2, 2018, the final version of the county's fiscal year 2018/2019 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 2018-2019 Budget. We are pleased to be able to present this budget to you. The overall budget for FY 2018-2019 has been approved for $159,295,641.

The Sheriff's Department and Jail are projected to receive a combined increase of $669,754 in its 2018-2019 Budget. Other department increases include: Emergency Services -$526,732, Juvenile Services-$124,725, Emergency Management Agency-$76,821, and County Trustee-$ 64,115.

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 $38,409,638 which is a .39% increase over last year revenue projection.

The Bradley County School System will see an increase of $124,360. This is due mainly to a increase in education funds provided by the State of Tennessee, along with a slight projected increase in property taxes.

The County Commission approved a property tax rate of $1.7084 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 $..4067 per $100 of assessed value, and the rural fire tax rate is $..39008 per $100 of assessed value.

Amounts appropriated by fund are summarized as follows:

| | TAX | ADOPTED |
|---|---|---|
| General Co. | .4298 | $ 40,023,818 |
| Library | .0228 | $ 669,000 |
| Law Library | .0000 | $ 12,750 |
| Road Dept | .1135 | $ 7,811,879, |
| Gen. Schools | .7738 | $ 78,616,748 |
| Fed. Schools | .0000 | $ 10,691,209 |
| Debt Service | .3449 | $ 9,157,988 |
| Other Capital Proj | .0236 | $ 2,175,000 |
| HWQ of Life | .0000 | $ 182,681 |
| Comm. Dev. | .0000 | $ 990,124 |
| Special Funds | .0000 | $ 5,964,474 |
| | **$1.7084** | **$ 156,295,671** |

The property tax rate is allocated as follows: General Purpose School Fund including school debt, 45.4%; County General Fund, 25.1%; Pike Road Fund, 6.6%; General Debt Service, 20.2%; Other Capital Project, 1.4% and the Public Library Fund, 1.3%.

Bradley County has continued a conservative approach of estimating revenues. Due to conservative budgeting practices, the fiscal year 2018/2019 General Fund projected fund balance is estimated to be $10,472,736 as of June 30, 2019

The $38,4 million General Fund Budget for fiscal year 2018/2019will be spent as follows: The Sheriff's Department and Justice Center, 42.1%; Emergency Medical Services, 15.3%; Courts/ Administration of Justice, 8.6%; Quality of Life Services, 12.4%; Public Safety, 4.1%; Administrative Services, 5.0%; General Services, 4.7%; County Commission, 1.3%; Juvenile Court/Services, 5.5%; and Other 1.0 %.

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:

- 2% growth in property tax.
- 3.9% growth in sales tax for General Fund & 7.6% for Schools.
- 2% Salary increase for all full time employees, employed by April 1, 2018

- Maintain a minimum of 10% of expenditures for projected FY 2019 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, 2019 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 Other 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.
- 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.

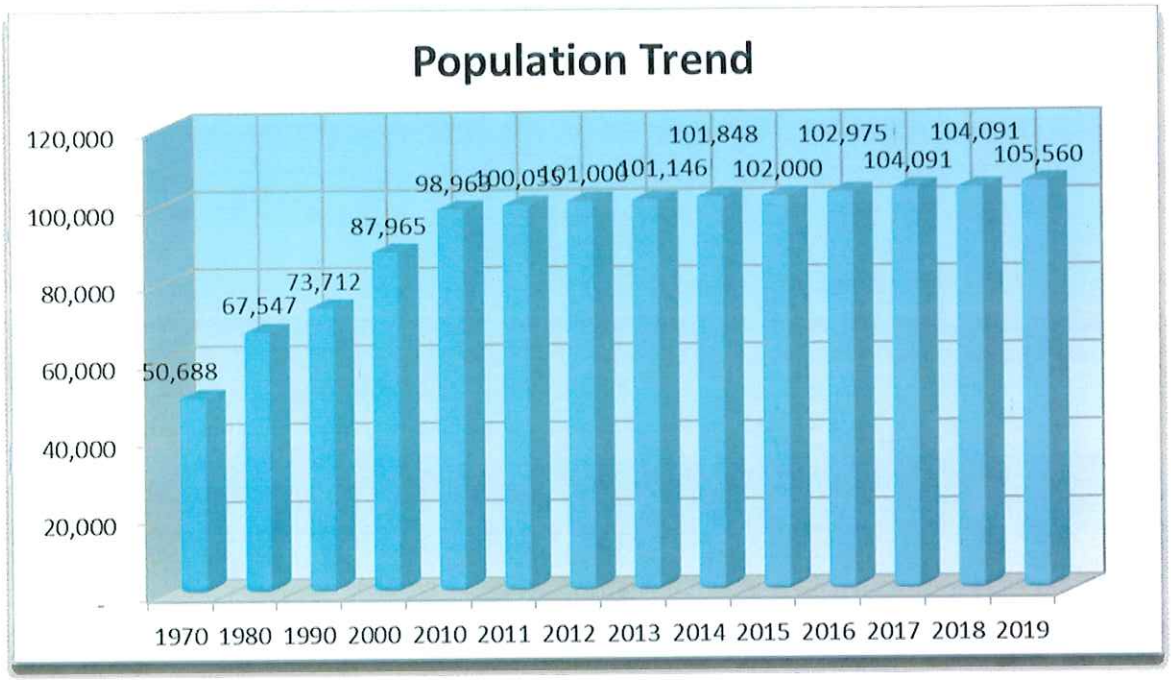
- Increase the number of new jobs in the community by supporting expansion of existing industries. Work with state and local governments to improve incentives for all industries. Continue to maintain and improve business environment and community infrastructure that support existing business expansion 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.
- 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. 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 104,091 with a projected population as of June 30, 2019 of 105,560.




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 over $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 over 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, completed its construction of a new facility in Bradley County with an estimated capital investment of $2.4 billion and initial employment of approximately 650highly skilled workers. The new facility produces hyper pure polycrystalline silicon, a key component in photovoltaic for solar energy and semiconductors for the electronics industry. They are in the process of their last expansion. A $150 Million project adding another 50 good paying jobs

- Amazon distribution center is open in Bradley County and at peak times of the year, Amazon employs more than 1,000 people with a permanent workforce of approximately 600 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

KOREA
1950 — 1955
PAUL T. McCRACKEN
ROY L. WHALEY
JAMES L. EVANS
JOHN M. COFER
WILLIAM D. JOHNSON
CHARLES T. LEWIS
JACK G. MANIS
RALPH E. UNDERWOOD
CALVIN R. JOHNSON
JAMES C. HIBBEN
ARTHUR D. RODDY
DEDICATED TO THE PEOPLE OF BRADLEY COUNTY WHO SERVED AND TO THOSE WHO GAVE THEIR LIVES IN THE SERVICE OF OUR COUNTRY.
ARMY
NAVY
MARINE
AIR FORCE
COAST GUARD
VIETNAM
1964 — 1975
LARRY A. BRANAM
JOHNNY HICKEY
JIMMIE R. WOLFE
EDWARD G. SHARPE
WILLFORD L. DYER
WILLIAM L. JOHNSON
JAMES E. DANIEL
DENNIS M. POTEET
JAMES K. PARKER
JOHN R. MUNGER
DENVER A. LONGWITH
BRADLEY COUNTY VETERANS
IN HONOR OF ALL WHO SERVED

**BRADLEY COUNTY, TENNESSEE** 1/16/2018

**2018/2019 BUDGET PREPARATION CALENDAR**

| DATE | | TIME |
|---|---|---|
| 3/1/2018 Th | MEETING IN COMMISSION ROOM WITH ALL DEPARTMENT HEADS/BOOKKEEPERS TO EXPLAIN BUDGET PROCESS AND DISTRIBUTE BUDGET WORK PAPERS TO BE COMPLETED BY DEPARTMENTS. | 2:00 PM |
| 3/22/2018 Th | BUDGET REQUEST DOCUMENTS DUE FROM ALL DEPARTMENTS. BRING TO COUNTY MAYOR'S OFFICE NO LATER THAN: | 12:00 PM |
| 3/26/2018 M | COPIES or Thumb Drives OF BUDGET REQUEST DOCUMENTS FORWARDED BY COUNTY MAYOR'S OFFICE TO COUNTY COMMISSION | 7:00 PM |
| 4/16/2018 | FINANCE COMMITTEE TO MEET AND GO OVER BUDGET REQUESTS AND SCHEDULE DEPARTMENT HEADS FOR BUDGET HEARING. | 1:00 PM |
| 4/24/2018 T | 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 3:00 PM |
| 4/26/2018 Th | BUDGET HEARINGS CONTINUED (IF NEEDED) | BEGINS AT 2:00 PM |
| 5/11/2018 F | COUNTY FINANCE DIRECTOR AND COUNTY MAYOR BEGIN TO PREPARE REVENUE PROJECTIONS. | 9:00 AM |
| 5/11/2018 F | COPIES OF SCHOOL SYSTEM'S PRELIMINARY BUDGET REQUESTS FORWARDED BY DIRECTOR OF SCHOOL'S OFFICE TO COUNTY MAYOR'S OFFICE. | 3:00 PM |
| 5/14/2018 M | SCHOOLS BUDGET HEARINGS | 12:00 NOON |
| 6/4/2018 M | COUNTY MAYOR PRESENTS BUDGET PROPOSAL TO FULL COMMISSION | 7:00 PM |
| 6/6/2018 W | FINAL BUDGET AMENDMENTS TO FINANCE COMMITTEE ELECTRONICALLY | 4:30 P.M. |
| 6/7/2018 Th | FINANCE COMMITTEE MEETING TO REVIEW COUNTY MAYOR BUDGET PROPOSAL AND APPROVE FINAL BUDGET AMENDMENTS FOR 2016-2017. | 12:00 NOON |
| 6/11/2018 M | COPIES OF BUDGET AMENDMENTS AND PRELIMINARY BUDGET DISTRIBUTED TO COUNTY COMMISSION. | 12:00 NOON |
| 6/18/2018 M | COUNTY COMMISSION, IN REGULAR SESSION, TO APPROVE 2017-2018 BUDGET AMENDMENTS, REVIEW 2018/2019 PRELIMINARY BUDGET DOCUMENT, AND LISTEN TO ANY DEPARTMENT HEAD WHO WANTS TO **APPEAL** THEIR BUDGET BEFORE THE COUNTY COMMISSION. ALSO, COUNTY COMMISSION VOTES ON CONTINUING BUDGET RESOLUTION. | 12:00 NOON |
| 6/20/2018 W | COPIES OF PROPOSED BUDGET GIVEN TO COMMISSION- IF CHANGES | |
| 6/22/2018 F | PUBLISH PROPOSED BUDGET IN NEWSPAPER. | |
| 7/2/2018 M | COUNTY COMMISSION VOTES TO APPROVE THE 2018/2019 BUDGET DOCUMENT & TO SET THE NEW TAX RATE | 7:00 PM |

# Bradley County, Tennessee
# Goals & Objectives

Goal #1: Invest in education, (capital improvements and recurring funding) for helping to develop a competitive advantage within the region.

Objective: Develop 5 – 10 year Capital Improvement Plan to include the needs of the educational system.
Objective: Secure funding for the Capital Improvement Plan.
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 the expansion of existing industries.

Objective: Continue the Chamber of Commerce Existing Industry committee company visitation program.
Objective: Continue to provide programs, seminars & 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 & improve the business environment & community infrastructure that support existing business expansion through development of Adult Education programs targeted to improving the skills of existing employees.

Goal #3 Encourage & support economic development activities.

Objective: Continued funding of the Chamber of Commerce.
Objective: Continued comprehensive planning program to prepare for growth.
Objective: Continue offering Chamber of Commerce community workforce development programs with a proven successful record in all 3 local public High Schools such as: The 9th Grade Career Fair, the 11th grade Job Shadowing & the 12th grade Senior Interview exercises.

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

Objective: Complete development of the Spring Branch Industrial Park.

Objective: The Chamber of Commerce Economic Development Division should continue to maintain an inventory of available industrial & commercial sites & buildings.

Objective: The Bradley/Cleveland Industrial Development Board continues their speculative industrial building program.

Objective: Attendance at trade shows in target industry markets.

Objective: Continued participation with regional, state & other marketing activities.

Objective: Maintain & continuously improve marketing materials. encourage the continued process of regular upgrades to the Chamber of Commerce economic development Internet web site and all 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 Provide recreation facilities programs to serve all age groups & interests.

Objective: Continue upgrades at County Parks.

Objective: Complete the Recreational Assessment Program.

Objective: Work toward completion of new multipurpose park (Elrod Park) on Minnis Road.

Objective: Look at potential locations in Charleston for a greenway.

Goal #7 Support & 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 to support of the Century Farms program.

Objective: Continue to support of the Bradley County Farmers Market & Cannery.

Objective: Continue to support the Cleveland Apple Festival, Cowpea Festival, Tri-State Exhibition Center, Lawson Daylily Farm, Nah-Moo Farm, Hiwassee Antique Tractor Show & 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 90.0% of the total revenues received by Bradley County.

- Intergovernmental revenues represent 45.3% 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 43.1% 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 41.0% of total taxes collected. The proposed budget includes no property tax increase on county taxpayers. The County's tax rate will be $1.7084 per $100 of assessment.

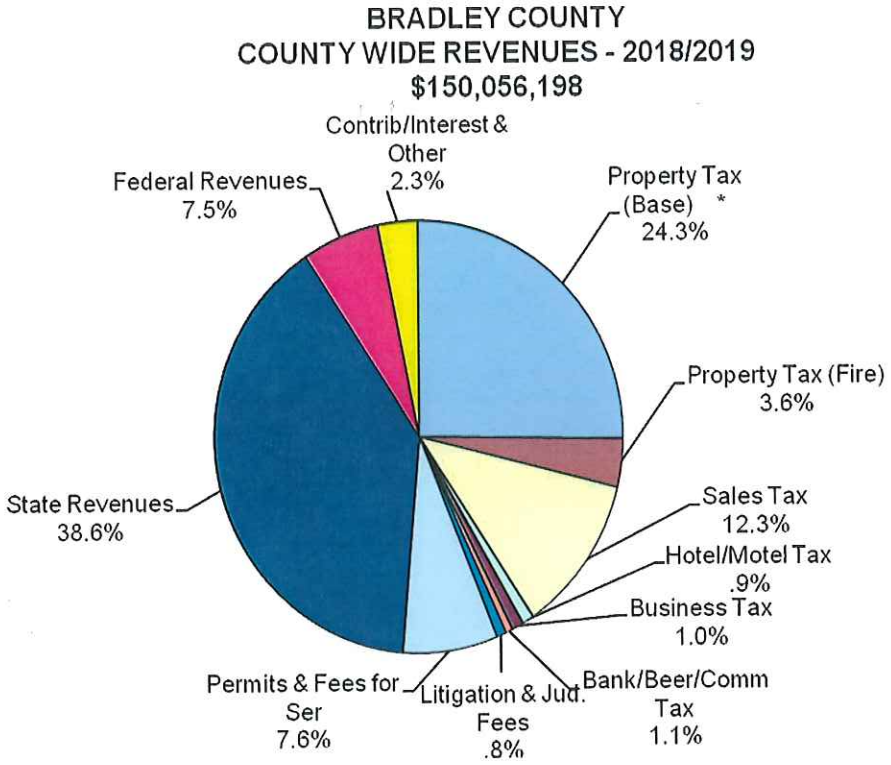
- Charges for service revenues provide 7.5% of the revenues necessary to provide county services. Fees for ambulance services make up 81.0% of the total fees collected by the General Government.

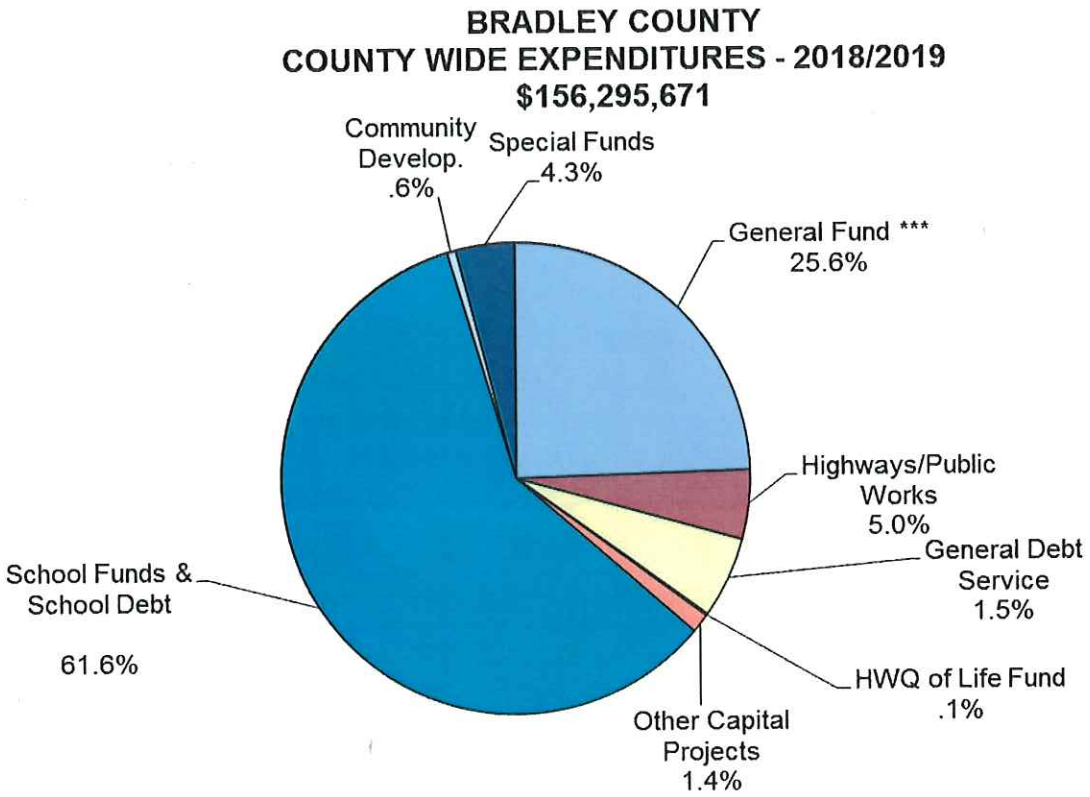
Major uses of these resources include education funding at 57.3% (61.6% including school debt) and public safety at 61.5% of the General Fund

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 2017, FY 2018 and FY 2019) 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 servicers provided by these funds.

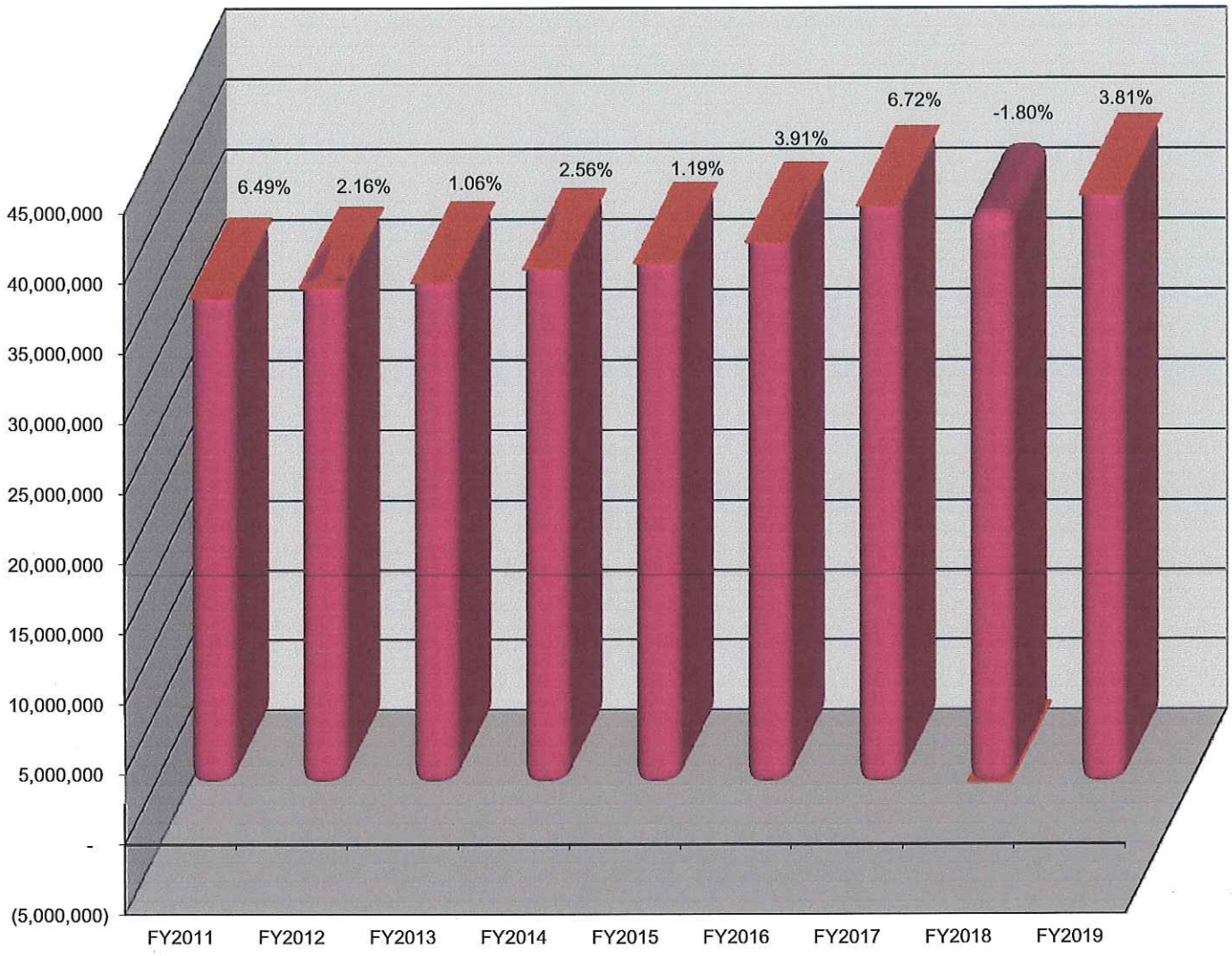
## Bradley County Summary of All Funds



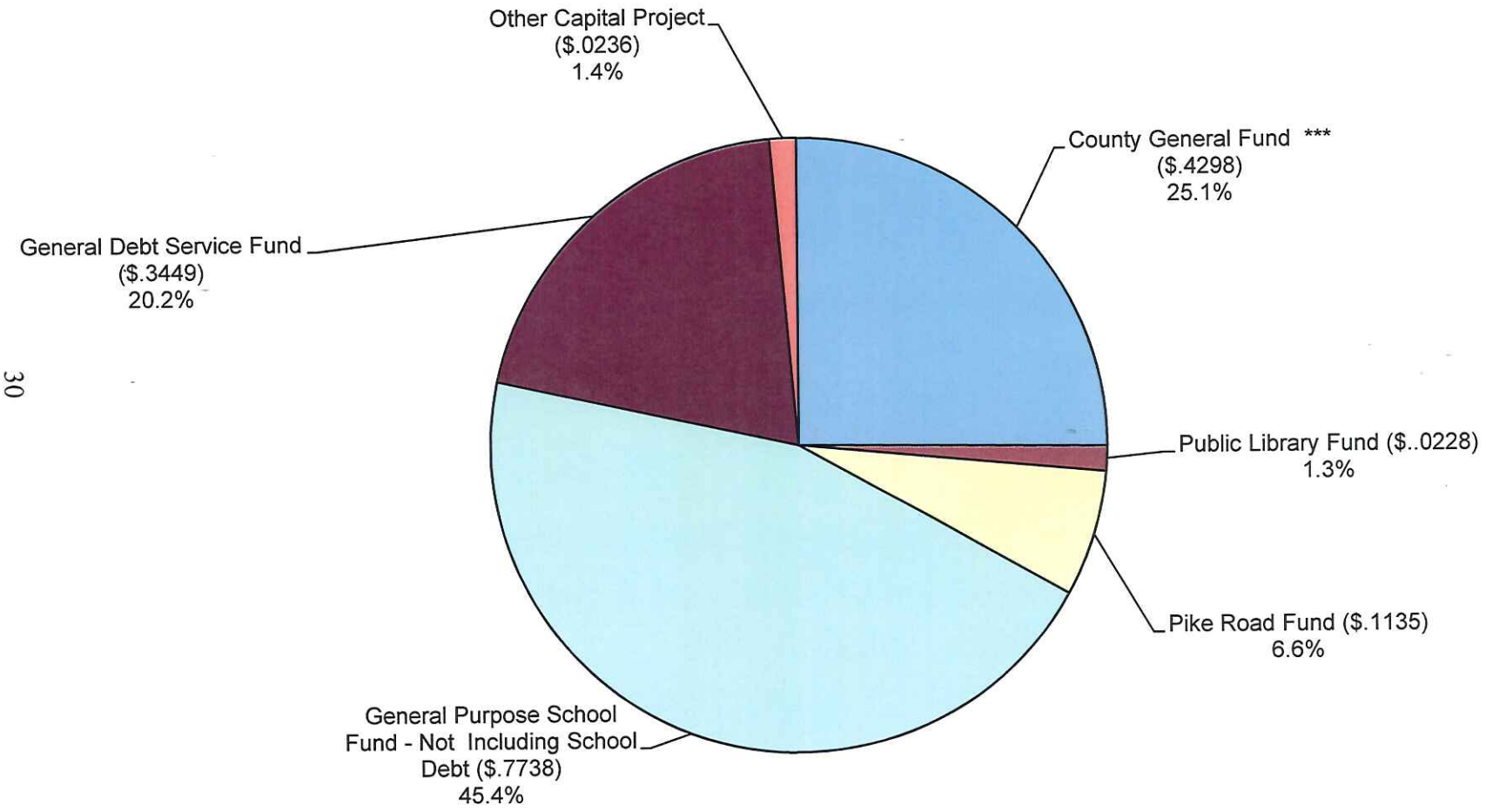
6.49% 3.81%

# PROPERTY TAX GROWTH



| | Governmental Funds | | | Schools | | | Totals | | |
|---|---|---|---|---|---|---|---|---|---|
| | 2017 Budget | 2018 Budget | 2019 Budget | 2017 Budget | 2018 Budget | 2019 Budget | 2017 Budget | 2018 Budget | 2019 Budget |
| **Revenues:** | | | | | | | | | |
| Taxes | 36,772,874 | 37,365,985 | 39,738,288 | 23,878,151 | 24,497,938 | 25,177,760 | 60,651,025 | 61,863,923 | 64,916,048 |
| Licenses, permits & Fees | 8,630,089 | 9,870,385 | 9,993,848 | 3,879,500 | 1,961,200 | 2,054,700 | 12,509,589 | 11,831,585 | 12,048,548 |
| Intergovernmental | 9,837,960 | 10,532,128 | 10,214,021 | 48,971,000 | 57,175,141 | 59,282,099 | 58,808,960 | 67,707,269 | 69,496,120 |
| Fines & forfeitures | 1,227,924 | 611,457 | 677,333 | | - | | 1,227,924 | 611,457 | 677,333 |
| Other operating revenue | 2,314,961 | 2,825,897 | 1,806,096 | 85,500 | 50,000 | 38,700 | 2,400,461 | 2,875,897 | 1,844,796 |
| **Total Financial Sources** | **58,783,808** | **61,205,852** | **62,429,586** | **76,814,151** | **83,684,279** | **86,553,259** | **135,597,959** | **144,890,131** | **148,982,845** |
| **Expenditures & Expenses:** | | | | | | | | | |
| General Government | 36,192,203 | 36,916,061 | 39,026,598 | | | | 36,192,203 | 36,916,061 | 39,026,598 |
| Highways/Public Works | 5,385,473 | 5,022,247 | 6,120,217 | | | | 5,385,473 | 5,022,247 | 6,120,217 |
| General Debt Service | 8,257,906 | 8,257,906 | 9,157,988 | | | | 8,257,906 | 8,257,906 | 9,157,988 |
| HWQ of Life | 159,007 | 159,007 | 182,681 | | | | 159,007 | 159,007 | 182,681 |
| OtherCapital Projects Funds | 1,303,707 | 3,647,707 | 925,000 | | | | 1,303,707 | 3,647,707 | 925,000 |
| School Funds | | - | | 76,814,150 | 82,617,583 | 86,116,110 | 76,814,150 | 82,617,583 | 86,116,110 |
| Special Funds | 6,180,521 | 5,918,653 | 6,409,424 | | | | 6,180,521 | 5,918,653 | 6,409,424 |
| **Total Expenditures** | **57,478,817** | **59,921,581** | **61,821,908** | **76,814,150** | **82,617,583** | **86,116,110** | **134,292,967** | **142,539,164** | **147,938,018** |
| Non-Recurring Capital Purchases/Projects | 5,498,151 | 3,857,962 | 5,165,806 | 999,230 | 1,511,518 | 3,191,847 | 6,497,381 | 5,369,480 | 8,357,653 |
| **Total Uses** | **62,976,968** | **63,779,543** | **66,987,714** | **77,813,380** | **84,129,101** | **89,307,957** | **140,790,348** | **147,908,644** | **156,295,671** |

**BRADLEY COUNTY**
***2018-2019 Base Property Tax Rate ($1.7084)**



BRADLEY COUNTY, TENNESSEE
STATEMENT OF CONSOLIDATED REVENUES
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

| | 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 | 11,599,763 | 5,814,000 | 787,800 | 1,400,000 | 432,000 | 1,027,343 | 9,340,292 | 5,007,474 | 1,641,335 | 1,371,631 | 38,421,638 |
| Law Library Fund | 0 | 0 | 0 | 0 | 0 | 12,750 | 0 | 0 | 0 | 0 | 12,750 |
| Public Library Fund | 609,539 | 0 | 0 | 0 | 0 | 0 | 13,500 | 0 | 0 | 0 | 623,039 |
| County Fire District Fund | 5,438,633 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,000 | 5,463,633 |
| Pike Road Fund | 2,953,239 | 0 | 0 | 0 | 0 | 0 | 0 | 3,337,873 | 0 | 50,100 | 6,341,212 |
| General Debt Service Fund | 8,924,377 | 0 | 0 | 0 | 0 | 0 | 0 | 160,494 | 212,413 | 336,637 | 9,633,921 |
| Sheriff's Drug Fund | 0 | 0 | 0 | 0 | 0 | 117,240 | 0 | 0 | 0 | 10,000 | 127,240 |
| County School System Funds: | | | | | | | | | | | |
| Gen Purpose School Fund | 13,079,201 | 12,034,259 | 0 | 0 | 64,300 | 0 | 9,100 | 50,374,200 | 145,290 | 117,000 | 75,823,350 |
| Central Cafeteria Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,928,600 | 4,080,000 | 6,008,600 |
| School Federal Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,682,609 | 0 | 4,682,609 |
| Agricenter Fund | 0 | 0 | 267,650 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 267,650 |
| Solid Waste Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 65,000 | 0 | 10,000 | 75,000 |
| Other Capital Projects | 644,994 | 0 | 0 | 100 | 3,893 | 0 | 0 | 10,416 | 0 | 987,600 | 1,647,003 |
| Community Development Fund | 344,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 344,300 |
| Health/Wellness/Quality of Life | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 596,253 | 596,253 |
| | 43,594,046 | 17,848,259 | 1,055,450 | 1,400,100 | 500,193 | 1,157,333 | 9,362,892 | 58,955,457 | 8,610,247 | 7,584,221 | 150,068,198 |
| | 29% | 12% | 1% | 1% | 0% | 1% | 6% | 39% | 6% | 5% | |

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

| | Fund Balance 6/30/2017 | Estimated Revenues 2017-2018 | Estimated Expenditures 2017-2018 | Estimated Fund Balance 6/30/2018 | Projected Revenues 2018-2019 | Projected Operating Expenditures 2018-2019 | Capital Expenses Paid from Current & Prior Yrs Accum. Revenues 2018-2019 | Projected Fund Balance 6/30/2019 |
|---|---|---|---|---|---|---|---|---|
| County General Fund | $ 12,362,421 | $ 39,611,493 | $ 39,886,998 | $ 12,086,917 | $ 38,409,638 | $ 39,026,598 | $ 997,220 | $ 10,472,737 |
| Law Library Fund | 30,991 | 12,750 | 15,750 | 27,991 | 12,750 | 12,750 | 0 | 27,991 |
| Public Library Fund | 118,199 | 616,162 | 660,800 | 73,561 | 623,039 | 669,000 | 0 | 27,600 |
| Solid Waste Fund | 2,119,470 | 78,320 | 205,150 | 1,992,640 | 75,000 | 206,063 | 0 | 1,861,577 |
| Sheriff's Drug Fund | 274,481 | 136,936 | 327,468 | 83,949 | 127,240 | 165,652 | 28,000 | 17,537 |
| Agricenter Fund | 109,657 | 245,000 | 264,503 | 90,154 | 267,650 | 269,265 | 0 | 88,539 |
| County Fire District Fund | 81,227 | 5,425,749 | 4,971,232 | 996,915 | 5,463,633 | 4,822,694 | 472,800 | 1,165,053 |
| Pike Road Fund | 2,587,700 | 7,335,026 | 7,802,134 | 2,120,592 | 6,341,212 | 5,755,337 | 2,056,542 | 649,925 |
| County School System Funds: | | | | | | | | |
| General Purpose School Fund | 11,009,212 | 74,505,468 | 77,487,218 | 8,027,462 | 75,862,050 | 75,729,570 | 2,887,178 | 5,272,764 |
| Central Cafeteria Fund | 1,006,623 | 6,005,600 | 6,009,290 | 1,002,933 | 6,008,600 | 5,908,600 | 100,000 | 1,002,933 |
| School Federal Fund | 300,925 | 6,550,567 | 6,550,567 | 300,925 | 4,682,609 | 4,682,609 | 0 | 300,925 |
| General Debt Service Fund | 9,334,612 | 8,866,334 | 8,750,332 | 9,450,614 | 9,633,921 | 9,157,988 | 0 | 9,926,547 |
| Other Capital Projects Fund | 311,364 | 2,933,010 | 2,623,606 | 620,768 | 1,647,003 | 2,175,000 | 0 | 92,771 |
| Community Development Fund | 2,104,741 | 3,340,746 | 4,686,743 | 758,745 | 344,300 | 256,000 | 734,124 | 112,922 |
| Health / Wellness / Quality of Life Fund | 14,476,144 | 159,072 | 7,004,620 | 7,630,596 | 596,253 | 182,681 | 0 | 8,044,168 |
| | 56,227,767 | 155,822,233 | 167,246,411 | 45,264,761 | 150,094,898 | 149,019,807 | 7,275,864 | 39,063,988 |

BRADLEY COUNTY, TENNESSEE
ESTIMATED REVENUE FROM CURRENT PROPERTY TAXES
BASED UPON $2,451,299,015 ASSESSED VALUE AND 2018 TAX RATE

| REGULAR COUNTY PROPERTY TAXES: | County's 2017 Tax Rate | County's 2018 Tax Rate | Amount of Tax Levy | Less Reserve for Delinquency 6% | Budgeted 2018 Property Taxes | Tax Levy Growth From Pr Yr Adjusted Budgeted Levy | % Tax Levy Growth From Pr Yr Adjusted Budgeted Levy |
|---|---|---|---|---|---|---|---|
| * County General Fund | $ 0.4598 | $ 0.4298 | $ 10,535,644 | $ 632,139 | $ 9,903,506 | (308,172) | -2.8% |
| Public Library Fund | $ 0.0228 | $ 0.0228 | $ 558,894 | $ 33,534 | $ 525,360 | 21,184 | 3.9% |
| Pike Road Fund | $ 0.1135 | $ 0.1135 | $ 2,782,214 | $ 166,933 | $ 2,615,281 | 105,456 | 3.9% |
| ** General Purpose School Fund - County (ADA .6532395325) | $ 0.4984 | $ 0.4964 | $ 12,168,204 | $ 730,092 | $ 11,438,111 | 414,055 | 3.5% |
| ** General Purpose School Fund - City (ADA .3467604675) | $ 0.2754 | $ 0.2774 | $ 6,799,879 | $ 407,993 | $ 6,391,886 | 304,910 | 4.6% |
| General Capital Projects | $ 0.0000 | $ 0.0000 | $ - | $ - | $ - | - | 0.0% |
| Education Capital Project | $ 0.0000 | $ 0.0000 | $ - | $ - | $ - | - | 0.0% |
| Community Development | $ 0.0000 | $ 0.0000 | $ - | $ - | $ - | - | 0.0% |
| Other Capital Projects | $ 0.0336 | $ 0.0236 | $ 578,504 | $ 34,710 | $ 543,794 | (213,911) | -27.0% |
| Debt Service Fund | $ 0.3049 | $ 0.3449 | $ 8,454,499 | $ 507,270 | $ 7,947,229 | 1,263,809 | 17.6% |
| Total Regular County Property Taxes | $ 1.7084 | $ 1.7084 | $ 41,877,839 | $ 2,512,670 | $ 39,365,168 | $ 1,587,332 | 4% |

| COUNTY FIRE DISTRICT FUND PROPERTY TAXES : | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| County Fire District Fund (Rural) (810) | $ 0.3908 | $ 0.3908 | $ 1,839,486 | $ 110,369 | $ 1,729,117 | $ (675,318) | -27% | |
| (County Fire District Fund (Fringe)) (261) | $ 0.4067 | $ 0.4067 | $ 2,583,575 | $ 155,015 | $ 2,428,561 | $ 858,230 | 50% | 46,300,900 |

This assumes that the Fringe area has approximately 19,307 parcels with an estimated assessed value of $618,343,674. This also assumes that the County Fire District, located in the Rural Area, has approximately 10,784 parcels with an estimated assessed value of $441,490,449.

4,157,677

2017-2018

| | | | |
|---|---|---|---|
| Base Tax | *Each $.01 = | 230,421 | 94% Collection |
| Fire Tax Rural | *Each $.01 = | 47,070 | 94% Collection |
| Fire Tax Fringe | *Each $.01 = | 59,714 | 94% Collection |
| | **Current ADA - | 11,917 | .4964 Bradley County |
| | | 6,659 | .2774 City of Cleveland |

General 1.7084

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

| COUNTY PILOT TAXES: | County's 2018 Tax Rate | Amount of Tax Levy |
|---|---|---|
| County General Fund | $ 0.4298 | $ 1,018,000 |
| Public Library Fund | $ 0.0228 | $ 50,486 |
| Pike Road Fund | $ 0.1135 | $ 230,000 |
| General Purpose School Fund - County (ADA .641181534) | $ 0.4964 | $ 1,099,277 |
| General Purpose School Fund - City (ADA .358818466) | $ 0.2774 | $ 394,441 |
| Community Development | $ 0.0000 | $ - |
| Other Capital Projects | $ 0.0236 | 75,000 |
| Debt Service Fund | $ 0.3449 | $ 675,148 |
| Total Regular County PILOT Taxes | $ 1.7084 | $ 3,542,352 |

| COUNTY FIRE DISTRICT FUND PILOT TAXES : | | |
|---|---|---|
| County Fire District Fund (Outside Urban Fringe Area) | 0.3908 | $ 789,755 |

**BRADLEY COUNTY, TENNESSEE**
**ESTIMATED REVENUE FROM SALES TAX**

| SALES TAXES: | County's 2017 Actual | County's 2017 Estimate | Growth % | Growth $ | County's 2018 Estimate |
|---|---|---|---|---|---|
| County General Fund | $ 5,871,511 | $ 5,375,000 | 8.17% | $ 439,000 | $ 5,814,000 |
| General Purpose School Fund - County | $ 11,935,050 | $ 12,409,223 | -3.02% | $ (374,964) | $ 12,034,259 |
| Total Sales Tax | $ 17,806,561 | $ 17,784,223 | | $ 64,036 | $ 17,848,259 |

# Bradley County
# Property Tax Bill
# 2017-2018

Residential Home with an Assessed Value of $150,000 = $640.65 Tax Bill

Schools $290.17

General Fund $161.18

Debt Service $129.34

Public Library $8.55

Pike Road $42.56

Other Capital Projects $8.85

**<u>Base Taxes on a $150,000 Home</u>**

| | |
|---|---|
| **Appraised Value** | **$150,000** |
| Homeowner's Ratio | 25% |
| Assessment Value | $ 37,500 |
| Per $100 Assessment Value | |

$37,500 Assessed Value X .01 X $1.7084 Tax Rate = $640.65 Tax Bill

# GENERAL FUND

| | ACTUAL 2011-2012 | ACTUAL 2012-2013 | ACTUAL 2013-2014 | ACTUAL 2014-2015 | ACTUAL 2015-2016 | ACTUAL 2016-2017 | AMENDED BUDGET 2017-2018 | BUDGET 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| **BEGINNING BALANCE WITH RESERVES** | $ 3,332,414 | $ 4,337,857 | $ 6,536,352 | $ 7,133,997 | $ 8,088,668 | $ 11,076,378 | $ 12,362,421 | $ 12,086,917 |
| **REVENUES/SOURCES** | | | | | | | | |
| Local Taxes | $ 17,938,372 | $ 18,263,005 | $ 17,942,281 | $ 19,203,826 | $ 19,936,459 | $ 21,000,632 | $ 20,587,271 | $ 20,523,563 |
| Licenses & Permits | 661,620 | 362,884 | 408,740 | 515,552 | 464,100 | 389,380 | 453,551 | 436,500 |
| Fines, Forfeitures & Penalties | 666,439 | 665,016 | 676,392 | 656,361 | 614,951 | 650,038 | 595,922 | 537,343 |
| Charges for Current Services | 4,596,357 | 5,194,545 | 4,917,406 | 5,183,640 | 5,896,626 | 5,647,565 | 5,458,682 | 6,182,807 |
| Other Local Revenues | 1,005,675 | 838,986 | 852,187 | 980,928 | 1,110,769 | 670,047 | 817,899 | 653,556 |
| Fees of County Officials | 2,521,097 | 2,629,465 | 2,535,893 | 2,570,682 | 2,692,784 | 2,816,848 | 2,516,522 | 2,720,985 |
| State of Tennessee | 3,617,726 | 4,246,687 | 3,704,304 | 3,668,792 | 4,581,456 | 3,963,946 | 6,506,671 | 5,007,474 |
| Federal Government | 921,599 | 616,731 | 352,757 | 260,323 | 362,110 | 343,110 | 228,101 | 171,142 |
| Other Govt & Citizens Groups | 1,453,348 | 1,478,770 | 1,697,000 | 1,818,327 | 1,655,398 | 2,233,044 | 2,287,890 | 2,176,268 |
| Other Sources | 679 | - | - | 90,608 | 44,196 | - | 158,984 | - |
| **TOTAL** | $ 33,382,912 | $ 34,296,089 | $ 33,086,960 | $ 34,949,039 | $ 37,358,849 | $ 37,714,609 | $ 39,611,493 | $ 38,409,638 |
| **EXPENDITURES/USES** | | | | | | | | |
| County Commission | $ 328,826 | $ 435,225 | $ 324,357 | $ 400,120 | $ 331,279 | $ 343,719 | $ 440,420 | $ 518,132 |
| Board of Equalization | 1,095 | 913 | 1,128 | 301 | 958 | 366 | 4,851 | 2,425 |
| Beer Board | 2,350 | 2,350 | 2,036 | 2,665 | 2,595 | 2,536 | 3,360 | 3,602 |
| Archives | 32,343 | 32,803 | 32,264 | 33,682 | 35,792 | 34,579 | 47,234 | 38,261 |
| County Mayor | 260,116 | 263,310 | 259,054 | 259,412 | 262,434 | 275,341 | 296,668 | 286,830 |
| Personnel Office | 221,052 | 235,949 | 184,176 | 154,407 | 154,025 | 173,481 | 169,691 | 191,229 |
| County Attorney | 169,350 | 186,686 | 193,168 | 195,262 | 199,632 | 211,912 | 215,021 | 219,240 |
| Election Commission | 280,902 | 310,877 | 420,432 | 309,797 | 278,603 | 340,080 | 262,574 | 334,648 |
| Register of Deeds | 92,805 | 90,960 | 78,583 | 72,970 | 88,859 | 101,064 | 126,855 | 72,062 |
| Planning/Building Inspection | 229,332 | 206,434 | 205,213 | 178,920 | 210,535 | 217,082 | 233,265 | 236,095 |
| G.I.S. | 252,018 | 212,031 | 314,724 | 223,308 | 187,798 | 224,044 | 220,271 | 227,613 |
| County Buildings | 646,311 | 417,837 | 405,884 | 419,441 | 438,691 | 385,031 | 443,083 | 429,988 |
| Vocational Training Building | 4,299 | 4,000 | 1,497 | 1,525 | 970 | 2,307 | 12,135 | 10,000 |
| Other General Administration | 519 | - | - | - | - | | | |
| Accounting & Budgeting | 178,955 | 188,406 | 180,433 | 189,104 | 188,990 | 198,930 | 207,665 | 213,609 |
| Property Assessor's Office | 716,622 | 729,839 | 731,900 | 783,465 | 782,868 | 757,582 | 866,663 | 872,504 |
| Reappraisal Program | 42,670 | 111,059 | 46,607 | 77,660 | 57,494 | 262,588 | 175,500 | 175,500 |
| County Trustee's Office | 83,580 | 84,056 | 78,587 | 95,369 | 92,495 | 87,818 | 95,285 | 152,074 |
| County Clerk's Office | 185,376 | 176,271 | 206,477 | 209,484 | 202,186 | 222,844 | 266,438 | 246,250 |
| Data Processing | 159,535 | 164,572 | 154,930 | 159,978 | 165,344 | 176,312 | 144,000 | 140,973 |
| Circuit Court Clerk | 1,282,095 | 1,341,524 | 1,351,744 | 1,339,127 | 1,372,333 | 1,448,178 | 1,559,237 | 1,521,463 |
| Gen. Sessions Judge - Randolph | 224,620 | 230,639 | 234,306 | 238,134 | 242,422 | 243,055 | 253,372 | 261,069 |
| Gen. Sessions Judge - Swafford | 284,983 | 295,438 | 295,568 | 297,356 | 305,249 | 305,111 | 317,836 | 327,496 |
| Drug Court | 178,675 | 181,536 | 196,990 | 296,927 | 254,116 | 227,295 | 148,767 | 70,000 |
| Chancery Court | 48,907 | 44,516 | 47,492 | 44,362 | 48,383 | 58,234 | 55,249 | 57,343 |
| Juvenile Services | 620,634 | 624,519 | 629,982 | 630,371 | 643,311 | 660,450 | 685,913 | 766,489 |
| Probation-Polk Co. Conract | - | - | - | - | 30,974 | 36,821 | 38,261 | 39,065 |
| Judicial Commissioners - Court | 27,815 | 27,513 | 39,651 | 29,852 | 23,216 | 22,142 | 35,000 | 35,000 |
| Courts Community Service | 118,091 | 117,431 | 118,692 | 102,021 | 107,461 | 112,690 | 125,626 | 134,171 |
| Courtroom Security | 860 | 15,695 | 995 | - | - | 5,879 | | |
| Probation Services | 342,285 | 348,737 | 377,178 | 412,612 | 418,523 | 419,092 | 447,661 | 399,163 |
| SAMHSA Grant | | | | | | 128,949 | 319,109 | 253,214 |
| Sheriff's Department | 6,799,578 | 6,658,163 | 6,885,176 | 7,585,188 | 7,932,124 | 7,965,652 | 8,425,505 | 8,441,664 |
| Traffic Safety Patrol | 258,731 | 277,327 | 282,114 | 75,882 | 19,600 | 47,449 | 62,987 | |
| Traffic Control Signals | 9,103 | 9,732 | 12,279 | 17,364 | 12,196 | 26,165 | 35,700 | 33,600 |
| Adm of Sexual Off. Registery | 13,784 | 10 | - | 27,000 | 826 | 1,126 | 4,700 | |
| Justice Center | 5,964,107 | 6,104,839 | 6,065,317 | 6,550,298 | 6,709,056 | 7,119,343 | 7,469,750 | 7,587,679 |
| Workhouse | | | | | | 22,423 | 751,855 | 802,577 |
| Juvenile Detention Center | 1,063,376 | 1,038,866 | 1,035,613 | 1,052,574 | 1,049,537 | 1,155,923 | 1,313,484 | 1,315,355 |

| | ACTUAL 2011-2012 | ACTUAL 2012-2013 | ACTUAL 2013-2014 | ACTUAL 2014-2015 | ACTUAL 2015-2016 | ACTUAL 2016-2017 | AMENDED BUDGET 2017-2018 | BUDGET 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| Juvenile Grants | 90,638 | 87,544 | 74,316 | 55,510 | 74,964 | 71,773 | 75,759 | 75,580 |
| SE TN Community Corrections | 295,120 | 316,636 | 315,033 | 321,789 | 313,377 | 295,637 | 346,435 | 354,395 |
| Emergency Management Agency | 406,485 | 371,528 | 369,995 | 470,715 | 417,850 | 674,320 | 490,203 | 544,694 |
| Rescue Squad | 148,203 | 20,768 | 800 | - | - | | | |
| Disaster Relief | - | - | - | - | - | | | |
| Homeland Security | 103,251 | 102,884 | 65,084 | 50,112 | 43,833 | 50,248 | 46,796 | 50,333 |
| Inspection & Regulation | 167,892 | 177,138 | 170,947 | 228,190 | 195,678 | 188,370 | 336,720 | 175,520 |
| County Coroner/Medical Examiner | 183,784 | 166,196 | 163,582 | 196,641 | 179,004 | 192,445 | 194,783 | 192,281 |
| 911 Center | 450,000 | 450,000 | 550,000 | 450,000 | 450,000 | 550,000 | 650,000 | 650,000 |
| Health Department - Local | 403,343 | 358,640 | 405,051 | 344,093 | 364,543 | 393,233 | 478,022 | 465,048 |
| Animal Control | 325,000 | 325,000 | 186,667 | 80,000 | 93,333 | 135,000 | 135,000 | 135,000 |
| Emer. Medical Services (Ambulance) | 4,775,143 | 4,866,027 | 4,940,022 | 5,291,120 | 5,313,074 | 5,456,234 | 6,048,110 | 6,116,579 |
| Nursing Home | - | - | - | 12,500 | | - | | |
| Juvenile Drug Court | 40,603 | 50,314 | 41,481 | 53,126 | 52,030 | 54,657 | 55,000 | 49,680 |
| Health Department - State Grant | 982,116 | 992,053 | 989,438 | 1,000,178 | 1,138,841 | 1,328,648 | 1,465,846 | 1,564,075 |
| General Welfare Assistance | 1,000 | 1,500 | 1,500 | 1,500 | 1,500 | - | - | |
| Other Local Welfare Services | 78,865 | 88,944 | 88,944 | 90,011 | 91,361 | 92,275 | 94,121 | 98,827 |
| Waste Pickup Grant | - | - | - | - | 52,391 | 49,345 | 65,100 | |
| Car Seat Grant - Health Dept. | 1,276 | 6,024 | 5,296 | 9,500 | 8,066 | 6,465 | 20,267 | 10,000 |
| Adult Activities | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 | 9,000 | 9,000 | 9,000 |
| Senior Citizens Assistance | 94,060 | 92,810 | 93,391 | 94,326 | 94,326 | 97,156 | 98,127 | 101,071 |
| Recreation Tournaments | - | - | - | 29,511 | 10,346 | 18,192 | 41,478 | 36,627 |
| Recreation Department | 969,455 | 913,526 | 869,400 | 1,057,512 | 830,639 | 992,797 | 1,017,909 | 1,050,553 |
| Agricultural Extension Service | 233,291 | 246,125 | 342,214 | 288,610 | 296,816 | 308,387 | 334,361 | 343,783 |
| Soil Conservation | 49,326 | 52,702 | 45,540 | 48,066 | 49,490 | 50,127 | 71,669 | 52,662 |
| Farmers' Market North | 70,569 | - | 5,472 | 3,750 | 813 | - | - | |
| Storm Water Mgt/Engineering Dept. | 223,973 | 230,594 | 225,439 | 164,834 | 141,626 | 138,099 | 158,769 | 160,925 |
| Tourism Development | 221,000 | 200,000 | 267,000 | 238,664 | 277,135 | 287,708 | 296,867 | 275,000 |
| Industrial Development | 221,000 | 200,000 | 267,000 | 238,664 | 277,135 | 287,708 | 296,867 | 275,000 |
| Economic Development | 8,938 | - | - | - | - | 10,000 | 10,000 | 10,000 |
| Public Transportation | 42,000 | 42,000 | 42,000 | 42,000 | 44,000 | 42,000 | 42,000 | 42,000 |
| Veteran's Services | 111,008 | 114,523 | 115,721 | 116,276 | 121,074 | 127,873 | 138,705 | 158,322 |
| Other Charges | 360,321 | 368,010 | 360,138 | 383,446 | 399,620 | 411,613 | 428,400 | 445,536 |
| Contribution to Other Agencies | 68,251 | 77,219 | 77,433 | 77,383 | 78,192 | 77,253 | 84,692 | 164,942 |
| Tobacco Grant | - | 1,727 | 6,364 | 77,184 | 94,920 | 8,429 | 75,000 | - |
| ARRA Grant - Juvenile Drug Court | 172 | - | - | - | - | | | |
| ARRA Grant - Adult Drug Court | 39,765 | - | - | - | - | | | |
| ARRA Grant - ICAC - Sheriff | - | - | - | - | - | | | |
| ARRA Grant - Courtroom Security | - | - | - | - | - | | | |
| ARRA Grant - JAG - Sheriff | - | - | - | - | - | | | |
| ARRA Grant - Energy | 76,421 | - | - | - | - | | | |
| Greenway | - | - | - | - | - | | | |
| Miscellaneous | - | | | 3,720 | 4,787 | | | |
| **TOTAL** | $ 32,377,469 | $ 32,099,995 | $ 32,489,315 | $ 33,994,369 | $ 34,371,139 | $ 36,428,585 | $ 39,886,998 | $ 40,023,818 |
| **ENDING BALANCE** | | | | | | | | |
| Changes in Reserves | $ (1,801,043) | $ 2,401 | $ - | $ 954,670 | $ 2,987,710 | $ 1,286,024 | $ (275,505) | $ (1,614,180) |
| **TOTAL** | $ 4,337,858 | $ 6,533,951 | $ 7,133,997 | $ 8,088,668 | $ 11,076,378 | $ 12,362,402 | $ 12,086,917 | $ 10,472,737 |
| Designated/Reserved | $ 3,247,459 | $ 6,098,580 | $ 5,933,024 | $ 5,892,345 | $ 8,068,810 | $ 2,506,863 | $ 2,041,995 | $ 2,041,995 |
| Undesignated Fund Balance | 1,090,398 | 435,371 | 1,200,973 | 2,196,323 | 3,007,568 | 9,855,558 | 10,044,922 | 8,430,741 |
| **TOTAL** | $ 4,337,857 | $ 6,536,352 | $ 7,133,997 | $ 8,088,668 | $ 11,076,378 | $ 12,362,421 | $ 12,086,917 | $ 10,472,736 |

## SPECIAL REVENUE FUNDS

| | ACTUAL 2011-2012 | ACTUAL 2012-2013 | ACTUAL 2013-2014 | ACTUAL 2014-2015 | ACTUAL 2015-2016 | ACTUAL 2016-2017 | AMENDED BUDGET 2017-2018 | BUDGET 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| **BEGINNING BALANCE WITH RESERVES** | $ 2,731,651 | $ 3,830,244 | $ 2,590,019 | $ 2,778,590 | $ 3,572,941 | $ 2,905,998 | $ 3,195,196 | $ 3,265,210 |
| **REVENUES/SOURCES** | | | | | | | | |
| Local Taxes | $ 4,531,016 | $ 4,590,791 | $ 4,991,111 | $ 4,947,740 | $ 4,835,094 | $ 5,776,863 | $ 6,184,246 | $ 6,316,322 |
| Fines, Forfeitures & Penalties | 413,821 | 158,283 | 122,792 | 303,344 | 118,405 | 192,679 | 108,490 | 118,490 |
| Charges for Current Services | 230,468 | 240,657 | 310,402 | 339,353 | 215,004 | 12,030 | 11,000 | 11,000 |
| Other Local Revenues | 155,806 | 143,461 | 1,989,881 | 204,097 | 22,601 | 33,897 | 62,159 | 11,000 |
| State of Tennessee | 99,129 | 783,756 | 135,820 | 228,315 | 145,388 | 131,354 | 92,811 | 77,500 |
| Federal Government | 1,007,388 | 15,965 | 333,993 | 471,025 | - | - | | |
| Other Gov't & Citizens Groups | 20,000 | 45,000 | 20,000 | 13,000 | 35,500 | 35,000 | 35,000 | 35,000 |
| Other Sources | - | 1,830,500 | 27,282 | 262 | 130,355 | - | 21,212 | - |
| **TOTAL** | $ 6,457,628 | $ 7,808,413 | $ 7,931,281 | $ 6,507,136 | $ 5,502,347 | $ 6,181,823 | $ 6,514,917 | $ 6,569,312 |
| **EXPENDITURES/USES** | | | | | | | | |
| Law Library | $ 9,625 | $ 11,289 | $ 10,417 | $ 12,066 | 12,098 | 12090 | 15750 | 12750 |
| Public Library | 579,743 | 579,836 | 619,791 | 643,730 | 638,926 | 648239 | 660800 | 669000 |
| Solid Waste Fund | 561,537 | 157,743 | 176,126 | 182,381 | 178,360 | 179849 | 205150 | 206063 |
| Sheriff's Drug Fund | 319,829 | 331,310 | 184,618 | 236,742 | 4,698,720 | 4559098 | 4971232 | 5295494 |
| Tri-State Exhibition Center | 234,174 | 196,563 | 196,632 | 233,693 | 397,111 | 246606 | 327468 | 193652 |
| County Fire Department | 1,739,819 | 5,628,719 | 6,625,316 | 4,258,070 | 244,077 | 246743 | 264503 | 269265 |
| Veteran's Nursing Home Fund | 52,831 | 13,886 | - | - | - | - | | |
| Inside Fire Fringe Fund | 1,861,477 | 2,129,292 | - | - | - | - | - | |
| TN Vocational Center | - | - | - | - | - | - | - | |
| **TOTAL** | $ 5,359,035 | $ 9,048,638 | $ 7,812,900 | $ 5,566,682 | $ 6,169,292 | $ 5,892,625 | $ 6,444,903 | $ 6,646,224 |
| **OTHER SOURCES & USES** | | | $ (70,188) | $ 146,103 | | | $ - | $ - |
| **ENDING BALANCE** | | | | | | | | |
| Changes in Reserves | $ 1,098,593 | $ (1,240,225) | $ 48,193 | $ 1,086,557 | $ (666,945) | $ 289,198 | $ 70,014 | $ (76,912) |
| **TOTAL** | $ 3,830,244 | $ 2,590,019 | $ 2,778,590 | $ 3,572,941 | $ 2,905,998 | $ 3,195,196 | $ 3,265,210 | $ 3,188,299 |
| Designated/Reserved | $ 3,830,244 | $ 2,590,019 | $ 2,778,590 | $ 3,572,941 | $ 2,905,998 | $ 3,195,196 | $ 3,265,210 | $ 3,188,299 |
| Undesignated Fund Balance | - | - | - | - | - | - | - | - |
| **TOTAL** | $ 3,830,244 | $ 2,590,019 | $ 2,778,590 | $ 3,572,941 | $ 2,905,998 | $ 3,195,196 | $ 3,265,210 | $ 3,188,299 |

# ROAD DEPARTMENT SUMMARY

| | ACTUAL 2011-2012 | ACTUAL 2012-2013 | ACTUAL 2013-2014 | ACTUAL 2014-2015 | ACTUAL 2015-2016 | ACTUAL 2016-2017 | AMENDED BUDGET 2017-2018 | BUDGET 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| **BEGINNING BALANCE WITH RESERVES** | $ 2,332,073 | $ 2,255,066 | $ 1,941,708 | $ 1,968,544 | $ 2,385,906 | $ 2,330,093 | $ 2,587,700 | $ 2,120,592 |
| **REVENUES/SOURCES** | | | | | | | | |
| Local Taxes | $ 2,646,087 | $ 2,671,136 | $ 2,633,534 | $ 2,830,300 | $ 2,748,327 | $ 2,850,698 | $ 2,958,886 | $ 2,955,339 |
| Other Local Revenues | 40,217 | 27,017 | 40,925 | 101,839 | 100,605 | 81,557 | 12,000 | 48,000 |
| State of Tennessee | 2,277,989 | 2,422,157 | 2,753,369 | 2,581,599 | 3,075,314 | 3,228,591 | 4,364,140 | 3,337,873 |
| Federal Government | 168,525 | - | - | 61,115 | - | - | | |
| Other Gov't & Citizens Groups | - | - | - | - | - | - | | |
| Other Sources | - | - | - | - | - | - | | |
| **TOTAL** | $ 5,132,818 | $ 5,120,310 | $ 5,427,828 | $ 5,574,853 | $ 5,924,246 | $ 6,160,846 | $ 7,335,026 | $ 6,341,212 |
| **EXPENDITURES/USES** | | | | | | | | |
| Administration | $ 422,163 | $ 447,094 | $ 442,883 | $ 568,332 | $ 535,907 | $ 573,380 | $ 661,750 | $ 722,698 |
| Highway & Bridge Maintenance | 2,783,335 | 2,769,594 | 1,943,540 | 2,081,849 | 2,037,487 | 2,107,797 | 2,740,642 | 3,250,055 |
| Operation & Main. Of Equip. | 512,701 | 582,007 | 523,211 | 470,754 | 386,657 | 468,332 | 558,531 | 597,710 |
| Quarry Operations | - | - | - | - | - | - | - | 2,000 |
| Litter & Trash Collection | 105,174 | 100,767 | 95,756 | 102,600 | 42,638 | - | - | |
| Other Charges | 157,129 | 162,268 | 161,779 | 188,106 | 188,710 | 199,497 | 167,989 | 196,353 |
| Employee Benefits | 746,725 | 770,742 | 745,817 | 771,224 | 783,307 | 903,495 | 936,649 | 986,521 |
| Capital Outlay | 207,714 | 319,140 | 1,236,812 | 755,290 | 1,389,831 | 1,318,312 | 2,307,811 | 1,337,027 |
| Bridge Renovations | 274,884 | 282,056 | 251,194 | 219,336 | 615,522 | 332,426 | 428,762 | 719,515 |
| **TOTAL** | $ 5,209,825 | $ 5,433,668 | $ 5,400,992 | $ 5,157,491 | $ 5,980,059 | $ 5,903,239 | $ 7,802,134 | $ 7,811,879 |
| **TRANSFERS IN/OUT** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **ENDING BALANCE** | | | | | | | | |
| Changes in Reserves | $ (77,007) | $ (313,358) | $ 26,836 | $ 417,362 | $ (55,813) | $ 257,607 | $ (467,108) | $ (1,470,667) |
| **TOTAL** | $ 2,255,066 | $ 1,941,708 | $ 1,968,544 | $ 2,385,906 | $ 2,330,093 | $ 2,587,700 | $ 2,120,592 | $ 649,925 |
| Designated/Reserved | $ 2,255,066 | $ 1,941,708 | $ 1,968,544 | $ 2,385,906 | $ 2,330,093 | $ 2,587,700 | $ 2,120,592 | $ 649,925 |
| Undesignated Fund Balance | - | - | - | - | - | - | - | - |
| **TOTAL** | $ 2,255,066 | $ 1,941,708 | $ 1,968,544 | $ 2,385,906 | $ 2,330,093 | $ 2,587,700 | $ 2,120,592 | $ 649,925 |

# BRADLEY COUNTY SCHOOL FUND

| | ACTUAL 2011-2012 | ACTUAL 2012-2013 | ACTUAL 2013-2014 | ACTUAL 2014-2015 | ACTUAL 2015-2016 | ACTUAL 2016-2017 | AMENDED BUDGET 2017-2018 | BUDGET 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| **BEGINNING BALANCE WITH RESERVES** | $ 6,312,343 | $ 9,119,080 | $ 8,589,765 | $ 7,700,307 | $ 8,433,213 | $ 9,952,095 | $ 12,366,760 | $ 9,331,320 |
| **REVENUES/SOURCES** | | | | | | | | |
| Local Taxes | $ 22,089,809 | $ 22,349,845 | $ 22,198,153 | $ 23,284,460 | $ 23,672,544 | $ 24,338,227 | $ 24,497,960 | $ 25,177,760 |
| Licenses & Permits | 5,184 | 5,457 | 5,605 | 5,453 | 5,982 | 5,980 | 5,800 | 5,700 |
| Charges for Current Services | 2,069,903 | 2,075,005 | 1,903,881 | 1,673,863 | 1,644,640 | 1,497,099 | 1,923,200 | 1,925,800 |
| Other Local Revenues | 134,769 | 318,246 | 250,907 | 143,480 | 319,949 | 103,584 | 85,885 | 123,200 |
| State of Tennessee | 43,623,713 | 45,645,236 | 47,400,102 | 46,437,638 | 47,536,853 | 48,999,206 | 49,325,045 | 50,374,200 |
| Federal Government | 5,605,775 | 4,264,834 | 11,645,481 | 10,488,983 | 10,195,297 | 9,496,161 | 11,173,745 | 8,907,899 |
| Other Sources | - | - | - | - | 193,550 | 17,324,960 | 50,000 | 38,700 |
| **TOTAL** | $ 73,529,151 | $ 74,658,623 | $ 83,404,129 | $ 82,033,877 | $ 83,568,815 | $ 101,765,215 | $ 87,061,635 | $ 86,553,259 |
| **EXPENDITURES/USES** | | | | | | | | |
| **Instruction** | | | | | | | | |
| Regular Instruction Program | $ 35,296,123 | $ 38,289,615 | $ 40,994,782 | $ 40,196,900 | $ 39,628,987 | $ 39,942,780 | $ 41,916,478 | $ 43,320,422 |
| Special Education Program | 3,192,486 | 3,630,913 | 5,315,908 | 5,215,069 | 5,342,411 | 5,469,084 | 6,142,999 | 6,115,575 |
| Vocational Education Program | 2,602,027 | 2,656,291 | 2,843,285 | 2,788,827 | 2,885,365 | 2,924,401 | 3,503,459 | 3,317,843 |
| Adult Education Program | 181,011 | 182,613 | 186,323 | 210,564 | 197,317 | - | | |
| **Support Services** | | | | | | | | |
| Students | 3,547,876 | 3,142,373 | 6,033,606 | 6,620,748 | 7,147,258 | 4,894,243 | 5,216,633 | 5,607,496 |
| Instructional Staff | 3,706,780 | 2,948,721 | 2,854,243 | 3,303,100 | 3,404,755 | 5,158,791 | 5,791,691 | 5,276,608 |
| General Administration | 1,123,477 | 1,790,781 | 2,216,018 | 1,909,824 | 1,656,658 | 2,288,322 | 2,205,111 | 1,942,396 |
| Office of Principal | 3,638,684 | 3,699,749 | 3,799,930 | 3,786,413 | 3,818,109 | 3,790,446 | 4,047,153 | 4,377,877 |
| Business Administration | 331,751 | 351,944 | 357,809 | 357,339 | 408,651 | 477,602 | 596,195 | 629,284 |
| Operation & Maint. Of Plant | 5,991,667 | 5,780,375 | 5,870,897 | 5,619,482 | 5,589,472 | 6,012,596 | 6,451,335 | 7,049,089 |
| Student Transportation | 2,201,764 | 2,291,984 | 2,377,808 | 2,357,804 | 2,433,752 | 2,573,927 | 2,674,879 | 2,751,467 |
| Other Support Services | 724,314 | 796,940 | 1,455,180 | 795,923 | 829,294 | - | | |
| **Operation of Non-Instructional Services** | | | | | | | | |
| Food Service | 75,958 | 81,564 | 84,700 | 88,175 | 91,942 | 94,814 | 99,184 | 109,602 |
| Community Service | 373,298 | 372,962 | 393,245 | 338,815 | 335,924 | 319,896 | 335,000 | |
| Early Childhood Education | 1,358,455 | 1,382,187 | 1,382,187 | 1,195,860 | 1,536,911 | 1,290,041 | 1,194,032 | |
| Regular Capital Outlay | 2,171,658 | 2,794,750 | 2,704,832 | 1,045,248 | 1,736,397 | 19,004,678 | 2,456,118 | 2,754,698 |
| Operating Transfers | | | | | | 50,000 | 1,407,518 | 47,000 |
| **Central Cafeteria Fund** | 5,261,611 | 5,405,237 | 5,422,844 | 5,500,089 | 5,283,315 | 5,158,931 | 6,009,290 | 6,008,600 |
| **TOTAL** | $ 71,778,940 | $ 75,598,999 | $ 84,293,587 | $ 81,330,180 | $ 82,326,518 | $ 99,450,552 | $ 90,047,075 | $ 89,307,957 |
| **OTHER SOURCES & USES** | $ (1,056,526) | $ (411,061) | $ - | $ (29,209) | $ (276,586) | $ 50,000 | $ 50,000 | $ - |
| **ENDING BALANCE** | | | | | | | | |
| Changes in Reserves | $ 693,685 | $ (1,351,437) | $ (889,458) | $ 674,488 | $ 965,711 | $ 2,364,663 | $ (2,935,440) | $ (2,754,696) |
| **TOTAL** | $ 9,119,080 | $ 8,589,765 | $ 7,700,307 | $ 8,433,213 | $ 9,952,095 | $ 12,316,760 | $ 9,331,320 | $ 6,576,622 |
| Designated/Reserved | $ 9,119,080 | $ 8,589,765 | $ 7,700,307 | $ 8,433,213 | $ 9,952,095 | $ 12,316,760 | $ 9,331,320 | $ 6,576,622 |
| Undesignated Fund Balance | - | - | - | - | - | - | - | - |
| **TOTAL** | $ 9,119,080 | $ 8,589,765 | $ 7,700,307 | $ 8,433,213 | $ 9,952,095 | $ 12,366,760 | $ 9,331,320 | $ 6,576,622 |

# DEBT SERVICE SUMMARY

| | ACTUAL 2011-2012 | ACTUAL 2012-2013 | ACTUAL 2013-2014 | ACTUAL 2014-2015 | ACTUAL 2015-2016 | ACTUAL 2016-2017 | AMENDED BUDGET 2017-2018 | BUDGET 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| **BEGINNING BALANCE WITH RESERVES** | $ 15,529,814 | $ 14,136,118 | $ 12,965,130 | $ 11,650,561 | $ 10,667,964 | $ 10,242,491 | $ 9,334,612 | $ 9,450,614 |
| **REVENUES/SOURCES** | | | | | | | | |
| Local Taxes | 4,724,622 | 4,767,940 | 4,699,670 | 5,055,239 | 5,743,777 | 5,490,760 | 7,786,490 | 8,952,377 |
| Other Local Revenues | - | 207,400 | 1,836 | 2,100 | 1,875 | 5,250 | 5,250 | 5,250 |
| State of Tennessee | 154,913 | 164,611 | 146,140 | 166,573 | 219,826 | 215,904 | 160,494 | 160,494 |
| Federql Government | 327,278 | - | - | 303,387 | - | - | - | |
| Other Sources | - | 370,458 | 721,961 | 63,574 | 647,302 | 618,867 | 914,100 | 515,800 |
| **TOTAL** | $ 5,206,813 | $ 5,510,409 | $ 5,569,607 | $ 5,590,873 | $ 6,612,780 | $ 6,330,781 | $ 8,866,334 | $ 9,633,921 |
| **EXPENDITURES/USES** | | | | | | | | |
| Other Charges | 98,690 | 97,009 | 95,300 | 104,882 | 119,711 | 113,661 | 167,500 | 162,500 |
| Gen Gov't Debt Service | 1,138,123 | 1,088,491 | 1,275,461 | 1,268,644 | 1,310,905 | 1,393,353 | 2,191,950 | 2,297,229 |
| Education Debt Service | 5,369,045 | 5,495,897 | 5,513,415 | 5,410,257 | 5,607,637 | 5,731,646 | 6,390,882 | 6,698,259 |
| **TOTAL** | $ 6,605,858 | $ 6,681,397 | $ 6,884,176 | $ 6,783,783 | $ 7,038,253 | $ 7,238,660 | $ 8,750,331 | $ 9,157,988 |
| **TRANSFERS IN/OUT** | $ (5,349) | | $ - | $ (210,313) | | $ - | $ - | $ - |
| **ENDING BALANCE** | | | | | | | | |
| Changes in Reserves | $ (1,404,394) | $ (1,170,988) | $ (1,314,569) | $ (1,403,223) | $ (425,473) | $ (907,879) | $ 116,003 | $ 475,933 |
| **TOTAL** | $ 14,136,118 | $ 12,965,130 | $ 11,650,561 | $ 10,667,964 | $ 10,242,491 | $ 9,334,612 | $ 9,450,614 | $ 9,926,547 |
| Designated/Reserved | $ 14,136,118 | $ 12,965,130 | $ 11,650,561 | $ 10,667,964 | $ 10,242,491 | $ 9,334,612 | $ 9,450,614 | $ 9,926,547 |
| Undesignated Fund Balance | - | - | - | - | - | - | - | - |
| **TOTAL** | $ 14,136,118 | $ 12,965,130 | $ 11,650,561 | $ 10,667,964 | $ 10,242,491 | $ 9,334,612 | $ 9,450,614 | $ 9,926,547 |

# CAPITAL PROJECTS SUMMARY

| | ACTUAL 2011-2012 | ACTUAL 2012-2013 | ACTUAL 2013-2014 | ACTUAL 2014-2015 | ACTUAL 2015-2016 | ACTUAL 2016-2017 | AMENDED BUDGET 2017-2018 | BUDGET 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| **BEGINNING BALANCE WITH RESERVES** | $ 5,217,744 | $ 5,074,462 | $ 3,733,563 | $ 1,634,246 | $ 1,628,840 | $ 1,281,296 | $ 2,416,105 | $ 1,379,513 |
| **REVENUES/SOURCES** | | | | | | | | |
| Local Taxes | 1,083,120 | 1,090,181 | 1,109,747 | 1,156,232 | 1,182,283 | 3,103,488 | 1,214,698 | 993,187 |
| Other Local Revenues | 914,411 | 119,410 | 100,679 | 154,709 | 230,274 | 168,384 | 1,003,019 | 947,600 |
| State of Tennessee | 3,736,642 | 86,858 | | 37,199 | 216,976 | 75,795 | 21,539 | 10,516 |
| Federal Government | | | | | | - | | |
| Other Gov't & Citizens Groups | 20,609 | - | - | - | 21,117 | - | 40,000 | 40,000 |
| Other Sources | - | - | - | - | 26,763 | | 3,994,500 | |
| **TOTAL** | $ 5,754,782 | $ 1,296,449 | $ 1,210,426 | $ 1,348,140 | $ 1,677,413 | $ 3,347,667 | $ 6,273,757 | $ 1,991,303 |
| **EXPENDITURES/USES** | | | | | | | | |
| General Administration | $ 16,315 | $ 6,300 | $ - | $ - | $ - | | | |
| Public Safety | 242,933 | 82,077 | 44,160 | | - | | | |
| Public Utility Projects | 452,229 | - | | | - | | | |
| Public Health | 244,679 | 81,754 | 75,000 | | - | | | |
| Social, Cultural, & Recreation | 104,032 | 200 | 12,335 | 885,275 | 203,595 | 180,392 | | |
| Highway & Street Projects | 7,415 | 585 | | | - | | | |
| Other Capital Outlay- Workhouse | | | | | 150,000 | | | |
| Other Capital Outlay- Wacker | - | 157,005 | | | - | | | |
| Industrial Dev -Taylor Spsrings Contribution | | | | | | | 25,000 | 25,000 |
| Industrial Dev - Whirlpool | 721,239 | - | 2,000,000 | 456,540 | - | | | |
| Industrial Dev - Wacker | 43,750 | - | 1,000,000 | | - | | | |
| Industrial Dev - Minnis Rd Sewer | - | - | | | - | | | |
| Industrial Dev - Interchange | 74,437 | 999,423 | 112,023 | | 340,281 | 268,021 | 145 | 220,574 |
| 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 Hoi | - | - | | | 10,737 | - | 894,148 | 1,000,000 |
| Industrial Dev - New Ind Park | | | | | 1,073,605 | 1,013,050 | 2,511,450 | 488,550 |
| Industrial Dev - Greenway | - | 9,400 | 9,400 | | 9,400 | - | | |
| Schools | 12,083 | 12,607 | 10,571 | | - | 1,000,000 | 2,600,000 | 900,000 |
| Transfer to Health & Wellness | | | | | | | 250,000 | 500,000 |
| Transfer to 189 Other Projects | | | | | | | 1,000,000 | |
| Other Operations | 405,378 | - | | 11,731 | 430,530 | - | | |
| Other Charges | 22,580 | 22,595 | 22,798 | | 45,976 | 49,766 | 29,606 | 31,000 |
| **TOTAL** | $ 6,397,962 | $ 1,948,119 | $ 3,286,287 | $ 1,353,546 | $ 2,264,121 | $ 2,511,229 | $ 7,310,349 | $ 3,165,124 |
| **OTHER SOURCES & USES** | $ (499,898) | $ 689,229 | $ 23,456 | | $ (239,164) | $ (298,371) | | $ - |
| **ENDING BALANCE** | | | | | | | | |
| Changes in Reserves | $ (643,180) | $ (651,670) | $ (2,052,405) | $ (5,406) | $ (825,872) | $ 538,067 | $ (1,036,592) | $ (1,173,821) |
| **TOTAL** | $ 5,074,462 | $ 3,733,563 | $ 1,634,246 | $ 1,628,840 | $ 1,281,296 | $ 2,416,105 | $ 1,379,513 | $ 205,693 |
| Designated/Reserved | $ 5,074,462 | $ 3,733,563 | $ 1,634,246 | $ 1,628,840 | $ 1,281,296 | $ 2,416,105 | $ 1,379,513 | $ 205,693 |
| Undesignated Fund Balance | - | - | - | - | - | - | - | - |
| **TOTAL** | $ 5,074,462 | $ 3,733,563 | $ 1,634,246 | $ 1,628,840 | $ 1,281,296 | $ 2,416,105 | $ 1,379,513 | $ 205,693 |

# HWQ OF LIFE SUMMARY

| | ACTUAL 2011-2012 | ACTUAL 2012-2013 | ACTUAL 2013-2014 | ACTUAL 2014-2015 | ACTUAL 2015-2016 | ACTUAL 2016-2017 | AMENDED BUDGET 2017-2018 | BUDGET 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| **BEGINNING BALANCE WITH RESERVES** | $ 16,498,202 | $ 16,493,179 | $ 16,612,190 | $ 16,618,467 | $ 16,623,619 | $ 16,618,066 | $ 14,476,144 | $ 7,630,596 |
| **REVENUES/SOURCES** | | | | | | | | |
| Other Local Revenues | 316,325 | 168,772 | 169,189 | 94,211 | 145,044 | 159,145 | 159,072 | 166,753 |
| Other Sources | - | 156,790 | 52,037 | 57,531 | - | - | - | 429,500 |
| **TOTAL** | $ 316,325 | $ 325,562 | $ 221,226 | $ 151,742 | $ 145,044 | $ 159,145 | $ 159,072 | $ 596,253 |
| **EXPENDITURES/USES** | | | | | | | | |
| Grants Awarded in 2008 | $ 34,996 | $ 3,397 | $ - | $ - | $ 25,000 | $ - | ** $ 30,900 | ** $ 31,827 |
| Grants Awarded in 2009 | 8,995 | - | - | - | 10,057 | - | | |
| Grants Awarded in 2010 | 33,197 | - | - | - | - | - | | |
| Grants Awarded in 2011 | 116,234 | 76,889 | 22,864 | - | - | - | | |
| Grants Awarded in 2012 | - | - | 71,800 | - | 4,750 | - | | |
| Grants Awarded in 2013 | - | - | 10,900 | 31,600 | 20,493 | - | - | |
| Grants Awarded in 2017 | | | | | | | 56,320 | 35,854 |
| Library Contribution | 64,000 | 79,284 | 83,366 | 86,226 | 90,297 | 101,067 | 110,000 | 115,000 |
| Principal on Notes | - | - | - | - | - | - | - | |
| Interest on Notes | - | - | - | - | - | - | - | |
| Other Charges | 63,926 | 46,981 | 26,019 | 28,765 | - | - | - | |
| **TOTAL** | $ 321,348 | $ 206,551 | $ 214,949 | $ 146,591 | $ 150,597 | $ 101,067 | $ 197,220 | $ 182,681 |
| **TRANSFERS IN/OUT** | $ - | $ - | $ - | $ - | $ - | $ 2,200,000 | $ 6,807,399 | $ - |
| **ENDING BALANCE** | | | | | | | | |
| Changes in Reserves | $ (5,023) | $ 119,011 | $ 6,277 | $ 5,151 | $ (5,553) | $ 2,258,078 | $ 6,769,251 | $ 413,572 |
| **TOTAL** | $ 16,493,179 | $ 16,612,190 | $ 16,618,467 | $ 16,623,619 | $ 16,618,066 | $ 14,476,144 | $ 7,630,596 | $ 8,044,168 |
| Designated/Reserved | $ 16,493,179 | $ 16,612,190 | $ 16,618,467 | $ 16,623,619 | $ 16,618,066 | $ 14,476,144 | $ 7,630,596 | $ 8,044,168 |
| Undesignated Fund Balance | - | - | - | - | - | - | - | - |
| **TOTAL** | $ 16,493,179 | $ 16,612,190 | $ 16,618,467 | $ 16,623,619 | $ 16,618,066 | $ 14,476,144 | $ 7,630,596 | $ 8,044,168 |

** Combined 2008 and 2009 Grants for Water Lines

RESOLUTION 2018-26

RESOLUTION FIXING THE TAX LEVY
BRADLEY COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2018

SECTION 1. BE IT RESOLVED by the County Commissioners of Bradley County, Tennessee, assembled in REGULAR SESSION on this 2nd day of July, 2018, that the combined property tax rate for Bradley County, Tennessee for the fiscal year beginning July 1, 2018, shall be the State of Tennessee certified tax rate of $ 1.7084 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 | $ | 0.4298 |
| Public Library | | 0.0228 |
| Pike Road | | 0.1135 |
| General Purpose Schools - County & City | | 0.7738 |
| Other Capital Projects | | 0.0236 |
| Debt Service - General Debt | | 0.3449 |
| TOTAL | $ | 1.7084 |

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, 2018, 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 2nd day of July, 2018.

Louie Alford, Chairman

Donna Simpson, County Clerk

D. Gary Davis, County Mayor

SEAL

STATE OF TENNESSEE }ss
COUNTY OF BRADLEY

I, DONNA A. SIMPSON, COUNTY CLERK of said county, do hereby certify that the foregoing is a true and perfect copy of the Resolution 2018-26 as same appears of record in my office.

Witness my hand and official seal in Cleveland, Tennessee, this 13th day of July 2018.

CLERK

RESOLUTION 2018-27

RESOLUTION FIXING THE TAX LEVY OF THE COUNTY FIRE DISTRICT
BRADLEY COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2018

SECTION 1. BE IT RESOLVED by The County Commission of Bradley County, Tennessee, assembled in REGULAR SESSION on this 2nd day of July, 2018 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 nine zero eight cents ($.3908)_ on each $100.00 of taxable property located within the County but outside of the Fire District 1 (Fringe) point four zero six seven cents ($ .4067) on each $100.00 of taxable property located within the Fire District 1 (Fringe), for the fiscal year beginning July 1, 2018, 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, 2018, the public welfare requiring it, and that this resolution be spread upon the minutes of the County Commission.

Passed this 2nd day of July, 2018.

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, CO[illegible] CLERK of said county, do hereby certify that the [illegible]going is a true and perfect copy of the Resolution 2018-27 as same appears of record in my office.

Witness my hand and official seal in Cleveland, Tennessee, this 13th day of July 2018

Donna A. Simpson CLERK

RESOLUTION 2018-28

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF BRADLEY COUNTY, TENNESSEE, FOR THE FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019

SECTION 1. BE IT RESOLVED By the Board of County Commissioners of Bradley County. Tennessee, assembled in regular session on the 2nd day of July, 2018, 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, 2018 and ending June 30, 2019 according to the following schedule:

COUNTY GENERAL FUND

| | |
|---|---|
| County Commission | $ 518.132 |
| Board Of Equalization | 2.425 |
| Beer Board | 3.602 |
| Other Boards And Committees - Archives | 38.261 |
| County Mayor | 286.830 |
| Personnel Office | 191.229 |
| County Attorney | 219.240 |
| Election Commission | 334.648 |
| Register Of Deeds | 72.062 |
| Engineering/Planning/Building Inspection | 236.095 |
| Development (G.I.S.) | 227.613 |
| Courthouse, Agriculture & Annex Bldg. | 429.988 |
| TN Vocational Building | 10.000 |
| Accounting And Budgeting | 213.609 |
| Property Assessor's Office | 872.504 |
| Reappraisal Program | 175.500 |
| County Trustee's Office | 152.074 |
| County Clerk's Office | 246.250 |
| Data Processing | 140.973 |
| Circuit Court Clerk | 1,521.463 |
| General Sessions Judge - Randolph | 261.069 |
| General Sessions Judge - Swafford | 0 |
| Drug Court | 70.000 |
| Chancery Court | 57.343 |
| Juvenile Court | 766.489 |
| General Sessions Judge - Swafford | 327.496 |
| Polk County Probation Contract | 39.065 |
| Judicial Commissioners | 35.000 |
| Other Administration Of Justice | 134.171 |
| Probation Services | 399.163 |
| SAMHSA Grant | 253.214 |
| Sheriff's Department | 8,441.664 |
| Traffic Safety Grant | 0 |
| Traffic Control | 33.600 |
| Justice Center | 7,587.679 |
| Workhouse | 802.577 |
| Juvenile Center | 1,315.355 |
| Juvenile Services - BUG Grant Program | 66.580 |
| Juvenile Services - JJS Grant Program | 0 |

COUNTY GENERAL FUND - (Continued)

| | |
|---|---|
| SE TN Community Corrections | 354,395 |
| Civil Defense - EMA | 544,694 |
| Homeland Security | 50,333 |
| Inspection and Regulation | 175,520 |
| County Coroner/Medical Examiner | 192,281 |
| Juvenile Services - JJS Grant Program | 9,000 |
| Other Public Safety | 650,000 |
| Local Health Center | 465,048 |
| Rabies and Animal Control | 135,000 |
| Emergency Medical Services | 6.116,579 |
| Juvenile Drug Court | 49,680 |
| Health Services - State | 1.564,076 |
| Other Local Welfare Services | 98,827 |
| Car Seat Grant | 10,000 |
| Adult Activities | 9,000 |
| Senior Citizens Assistance | 101,071 |
| Tournaments - Recreation | 36,627 |
| Other Social. Cultural And Recreation | 1,050,553 |
| Agricultural Extension Service | 343,783 |
| Soil Conservation | 52,662 |
| Storm Water Program | 160,925 |
| Tourism Development | 275,000 |
| Industrial Development | 275,000 |
| Economic Development (Greenway | 10,000 |
| Public Transportation | 42,000 |
| Veterans' Services | 158,322 |
| Other Charges | 445,536 |
| Contributions To Other Agencies | 164,942 |
| Tobacco Grant | 0 |
| TOTAL GENERAL FUND | $ 40,023,818 |

PIKE ROAD FUND

| | |
|---|---|
| Administration | $ 722,698 |
| Highway And Bridge Maintenance | 3,250.055 |
| Operation And Maint. Of Equipment | 597.710 |
| Quarry Operations | 2.000 |
| Litter And Trash Collection | 0 |
| Other Charges | 196.353 |
| Employee Benefits | 986.521 |
| Capital Outlay | 1,337.027 |
| Bridge Renovations/Replacements | 719.515 |
| TOTAL PIKE ROAD FUND | $ 7,811.879 |

PUBLIC LIBRARY FUND

| | |
|---|---|
| Library-Cleveland Public Library | $ 654.000 |
| Other Charges | 15.000 |
| TOTAL LIBRARY FUND | $ 669,000 |

GENERAL DEBT SERVICE FUND

| | |
|---|---|
| Other Charges | $ 162,500 |
| General Government Debt Service | 2,297,229 |
| Education Debt Service | 6,698,259 |
| TOTAL GENERAL DEBT SERVICE FUND | $ 9,157,988 |

LAW LIBRARY

| | |
|---|---|
| Libraries | $ 12,600 |
| Other Charges | 150 |
| TOTAL LAW LIBRARY FUND | $ 12,750 |

FIRE DISTRICT FUND

| | |
|---|---|
| Fire Prevention and Control | $ 4,983,081 |
| Transfer to Debt Service | 100,000 |
| Other Charges | 212,413 |
| TOTAL COUNTY FIRE DISTRICT FUND | $ 5,295,494 |

SHERIFF'S DRUG FUND

| | |
|---|---|
| Sheriff's Department | $ 46,000 |
| Drug Enforcement | 140,152 |
| Alcohol and Drug Programs | 6,000 |
| Other Charges | 1,500 |
| TOTAL SHERIFF'S DRUG FUND | $ 193,652 |

SOLID WASTE / SANITATION FUND

| | |
|---|---|
| Landfill Operations & Maintenance | $ 65,000 |
| Recycling | 112,274 |
| Contributions to Other Agencies (Keep America Beautiful) | 28,000 |
| Other Charges | 700 |
| TOTAL SOLID WASTE / SANITATION FUND | $ 205,974 |

AGRICENTER FUND

| | |
|---|---|
| Other Social, Cultural, and Recreational | $ 266,746 |
| Other Charges | 2,519 |
| TOTAL AGRICENTER FUND | $ 269,265 |

OTHER CAPITAL PROJECTS

| | |
|---|---|
| Capital Projects | $ 2,150,000 |
| Other Charges | 25,000 |
| TOTAL EDUCATION CAPITAL PROJECTS | $ 2,175,000 |

COUNTY SCHOOLS

| | General Purpose School Budget | Central Cafeteria Fund Budget | Central Federal Funds Budget |
|---|---|---|---|
| Instruction | | | |
| Regular Instruction Program | $ 42,211,314 | $ 0 | 1,109,108 |
| Special Education Program | 4,923,244 | 0 | 1,192,331 |
| Vocational Education Program | 3,234,087 | 0 | 83,756 |
| Adult Education Program | 0 | 0 | 0 |
| Support Services | | | 0 |
| Students | 4,884,255 | 0 | 723,241 |
| Instructional Staff | 4,592,802 | 0 | 683,806 |
| General Administration | 1,303,996 | 0 | 638,400 |
| School Admin. - Office of Principal | 4,376,710 | 0 | 1,167 |
| Business Administration | 629,284 | 0 | 0 |
| Operation and Maintenance of Plant | 7,049,089 | 0 | 0 |
| Student Transportation | 2,547,667 | 0 | 203,800 |
| Other Support Services - | | | 0 |
| Central and Other | 0 | 0 | 0 |
| Operation of Non-Instruction Services | | | 0 |
| Food Service | 109,602 | 6,008,600 | 0 |
| Regular Capital Outlay | 2,754,698 | 0 | 0 |
| Operating Transfers | 0 | 0 | 47,000 |
| TOTAL SCHOOL FUNDS | $ 78,616,748 | $ 6,008,600 | $ 4,682,609 |

HEALTH, WELLNESS & QUALITY OF LIFE CAPITAL PROJECTS

| | |
|---|---|
| Other Public Health & Welfare | $ 182,681 |
| TOTAL HWQ FUND | $ 182,681 |

COMMUNITY DEVELOPMENT

| | |
|---|---|
| Industrial Development | $ 984,124 |
| Other Charges | 6,000 |
| TOTAL COMMUNITY DEVELOPMENT | $ 990,124 |

FIRE FUND - INSIDE FRINGE

| | |
|---|---|
| Intergovernmental Transfers | $ 0 |
| Other Charges | 0 |
| TOTAL FIRE FUND - INSDIE FRINGE | $ 0 |

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, 2019. 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, 2019 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 2018-2019 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, 2019. 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 2016 and prior years and the interest and penalty thereon collected during the year ending June 30, 2018 shall be apportioned to the various County funds according to the subdivisions of the tax levy for the year 2017. 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, 2019.

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, 2018. 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 or with prior year P.O.'s should be delayed until after January 1, 2019, 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 2nd day of July, 2018

Louie Alford, Chairman

Donna Simpson, County Clerk

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 2018-28 as same appears of record in my office.

Witness my hand and official seal in Cleveland, Tennessee, this 13th day of July 2018

CLERK

RESOLUTION 2018-29

A RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT CHARITABLE ORGANIZATIONS OF BRADLEY COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019

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 2nd day of July, 2018, as follows:

SECTION 1. That six hundred fifty thousand dollars ($650,000) 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 five thousand dollars ($5,000) be appropriated to The Boys & Girls Club of The Ocoee Region to promote the health and welfare of disadvantaged youth in Bradley County. (Fund 101)

SECTION 4. That ninety eight thousand eight hundred and twenty seven dollars ($98,827) be appropriated to the Tennessee Vocational Training Center to promote vocational rehabilitation in Bradley County. (Fund 101)

SECTION 5. That nine thousand dollars ($9,000) be appropriated to the Life Bridges, Inc. to promote the health and mental welfare in Bradley County. (Fund 101)

SECTION 6. That ten thousand dollars ($10,000) be appropriated to the Bradley/Cleveland Greenway Project to promote the general welfare of the residents of Bradley County. (Fund 172)

SECTION 7. That one hundred thousand, one hundred and seventy one dollars ($101,071) be appropriated to the Bradley/ Cleveland Community Service Agency to promote economic welfare in Bradley County. (Fund 101)

SECTION 8. That fifty two thousand six hundred sixty two dollars ($52,662) be appropriated to the Soil Conservation District for the environmental welfare of the citizens of Bradley County. (Fund 101)

SECTION 9. That nine thousand two hundred fifty dollars ($9,250) 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 twenty thousand dollars ($20,000) 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-eight thousand dollars ($28,000) be appropriated to the Keep America Beautiful organization to promote the conservation and beauty of Bradley County. (Fund 116)

SECTION 13. That two hundred seventy five thousand dollars ($275,000) be appropriated to the Cleveland/Bradley Chamber of Commerce to promote tourism development in Bradley County. (Fund 101)

SECTION 14. That two hundred seventy five thousand dollars ($275,000) be appropriated to the Cleveland/Bradley Chamber of Commerce to promote industrial development in Bradley County. (Fund 101)

SECTION 15. That one hundred thirty five thousand dollars ($135,000) be appropriated to the SPCA of Bradley County to assist in providing an animal shelter for county residents. (Fund 101)

SECTION 16. That fifteen thousand dollars ($15,000) be appropriated to the Cleveland/Bradley Regional Museum to promote the general welfare and tourism in Bradley County. (Fund 101)

SECTION 17. That eighty thousand dollars ($80,000) be appropriated to Cleveland State Community College to promote the general welfare in Bradley County. (Fund 101)

BE IT FURTHER RESOLVED, that all appropriations enumerated in Sections 1 through 17 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 2nd day of July, 2018.

SEAL

Louie Afford, Chairman

Donna A. Simpson

Donna Simpson, County Clerk

D. Gary Davis

D. Gary Davis, County Mayor

STATE OF TENNESSEE }ss
COUNTY OF BRADLEY }

I, DONNA A. SIMPSON, COUNTY CLERK of said county, do hereby certify that the foregoing is a true and perfect copy of the Resolution 2018-29 as same appears of record in my office.

Witness my hand and official seal in Cleveland, Tennessee, this 13th day of July 2018

Donna A. Simpson CLERK

5389

# NOTES

# BRADLEY COUNTY, TENNESSEE

## FINANCIAL POLICIES

**Approved by County Commission: 6/16/2008**
**Effective: 7/1/2008**
**Reserve Amended: 11/7/11**

# 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:

| | |
|---|---|
| **1. General Fund** | **10%** |
| **2. County Road Department** | **7%** |
| **3. Board of Education County Schools** | **5%** |
| **4. Debt Service** | **13 months of expenditures** |
| **5. County Fire Fund** | **8%** |
| **6. Tri-State Exhibition Center Fund** | **5%** |
| **7. Public Library Fund** | **5%** |

- The percentage shall be calculated by taking the fund balance 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.***

THREESTAR
PERFORMANCE • ACCOUNTABILITY • EFFICIENCY

# 2018 Scorecard

**2018-FY19 ThreeStar Timeline**

- Jan. 31, 2018—Submit JECDB minutes
- Feb. 28, 2018—Fiscal Confirmation letter due
- March 30, 2018—Activity Reports and Grant Applications due

# Bradley

www.tn.gov/ecd/rural-development/ThreeStar

## Jobs & Economic Development

| | 2014 | 2015 | 2016 | |
|---|---|---|---|---|
| Population[1] | 102,921 | 103,907 | 104,490 | ↑ |
| Average Annual Wage[2] | 37,616 | 38,831 | 38,780 | ↓ |
| Per Capita Market Income[3] | $27,395 | $28,449 | $28,972 | ↑ |
| Poverty Rate[1] | 19.8% | 19.6% | 18.4% | ↓ |
| Tourism Economic Impact: Travel Expenditures[4] | $132,680,000 | $137,230,000 | $134,510,000 | ↓ |
| Labor Force[5] | 49,239 | 49,488 | 50,515 | ↑ |
| Employment[5] | 46,278 | 46,915 | 48,235 | ↑ |
| Unemployment[5] | 2,961 | 2,573 | 2,280 | ↓ |
| Unemployment Rate[5] | 6.0% | 5.2% | 4.5% | ↓ |

## Fiscal Strength & Efficient Government

| | FY 2014 | FY 2015 | FY 2016 | |
|---|---|---|---|---|
| Debt Per Capita[6] | $701 | $660 | $615 | ↓ |
| | *FY 2015* | *FY 2016* | *FY 2017* | |
| Local Sales Tax Collection[7] | $28,225,145 | $30,197,400 | $31,544,681 | ↑ |

## Public Safety

| | 2014 | 2015 | 2016 | |
|---|---|---|---|---|
| Crime Rate per 1,000 People[8] | 84.9 | 81.6 | 92.4 | ↑ |
| Incapacitating Crashes[9] | 108 | 108 | 78 | ↓ |

## Education & Workforce Development

| *Grades 3rd through 8th On Track or Mastered* | *English & Language Arts[14]* | *Math[14]* | *Science[14]* | |
|---|---|---|---|---|
| 2017 | 34.7% | 37.6% | 61.8% | |
| | *2014-2015* | *2015-2016* | *2016-2017* | |
| High School Graduation Rate[14] | 90.2% | 91.4% | 90.9% | ↓ |
| Average Composite ACT Score[14] | 18.9* | 20.0 | 20.1 | ↑ |
| FAFSA Filing Rate[15] | 75.8% | 75.3% | 79.2% | ↑ |
| *Population Age 25-64* | *2014* | *2015* | *2016* | |
| Associates Degree or Higher[1] | 29.4% | 30.3% | 31.0% | ↑ |
| Bachelor's Degree or Higher[1] | 20.6% | 21.3% | 22.2% | ↑ |
| *Governor's Books from Birth Foundation: Imagination Library* | *2015* | *2016* | *2017* | |
| Annual Enrollment[16] | 58.4% | 63.8% | 67.0% | ↑ |
| Total Annual Book Bills[16] | $85,112 | $91,242 | $97,579 | |

## Health & Welfare

| | 2013-2014 | 2014-2015 | 2015-2016 | |
|---|---|---|---|---|
| 8th Grade Overweight / Obese Rate[10] | 47.6% | 38.9% | 42.6% | ↑ |
| | *2011* | *2012* | *2013* | |
| Adult Obesity Rate[11] | 31.8% | 33.6% | 34.9% | ↑ |
| | *2014* | *2015* | *2016* | |
| Teen Pregnancies[12] | 121 | 111 | 116 | ↑ |
| Teen Pregnancy Rate per 1,000 Females[12] | 17.8% | 16.3% | 17.1% | ↑ |
| | *2015* | *2016* | *2017* | |
| Health Outcomes Z-Score[13] | -0.52 | -0.46 | -0.55 | ↓ |

A lower z-score is better; a higher z-score is worse.

## Sources

1. U.S. Census Bureau, American Community Survey 5-Year Estimates
2. U.S. Bureau of Labor Statistics, Quarterly Census of Employment and Wages
3. U.S. Bureau of Economic Analysis, Local Area Personal Income | Per capita market income is a measure of an area's total personal income, less transfer payments, divided by the resident population of the area.
4. Tennessee Department of Tourist Development, The Economic Impact of Travel on Tennessee Counties 2016 Report . Study prepared by the Research Department of the U.S. Travel Association. | A travel expenditure is assumed to take place whenever a traveler exchanges money for an activity considered part of the trip.
5. U.S. Bureau of Labor Statistics, Local Area Unemployment Statistics
6. Tennessee Comptroller of the Treasury; Transparency and Accountability for Governments in Tennessee (TAG)
7. Tennessee Department of Revenue, Collections Spreadsheets by Fiscal Year
8. Tennessee Bureau of Investigation, TIBRS Crime Data
9. Tennessee Department of Homeland Security, Crash Data, Injuries
10. Tennessee Department of Health, Division of Policy, Planning and Assessment, Office of Healthcare Statistics
11. Center for Disease Control and Prevention, Diabetes Data and Statistics, Obesity Prevalence Overweight/obese was defined as body mass index (BMI) greater than or equal to the 85th percentile for children of the same age and sex.
12. Tennessee Department of Health, Pregnancy Statistics, Age 10 - 19
13. University of Wisconsin Population Health Institute, County Health Rankings & Roadmaps
14. Tennessee Department of Education | *The 2014-2015 Average ACT Score represents the most recent ACT Score per student. Data for all following years represent the highest ACT Score per student. Given this difference in methodology, the 2015-2015 should not be compared to data for following years.
15. Tennessee Higher Education Council
16. Governor's Books from Birth Foundation

## Legend

↑ Increase from previous year.

O No change from previous year.

↓ Decrease from previous year.

Green indicators highlight improvement from the previous year.

TN Department of Economic & Community Development



Updated on December 21, 2017

THREESTAR
PERFORMANCE ★ ACCOUNTABILITY ★ EFFICIENCY

## 2017 – FY18 Benefits of Participation

**The ThreeStar program has been a key part of economic development since 1980.** Economic development for Tennessee communities is about more than recruitment and incentives. Our communities must be making constant strides in improving their quality of life to be globally competitive for jobs. The ThreeStar program can guide Tennessee communities on that journey. Annual participation in the ECD ThreeStar program helps communities develop strategies and plan activities to address goals in five key focus areas of community development: 1] Jobs & Economic Development, 2] Fiscal Strength & Efficient Government, 3] Public Safety, 4] Health & Welfare, and 5] Education & Workforce Development. The program encourages local community leaders, representing these five areas, through the Joint Economic and Community Development Boards (JECDB) to implement activities that will impact these issues.

**Additional Incentives to attain/maintain annual ThreeStar Certification:**

- Participation in ThreeStar is required for a county (or cities within the county) to participate in state programs including:
  - Tennessee Downtowns
  - TNECD Tourism Enhancement Grant Program
  - Select Tennessee Property Evaluation Program
  - Site Development Grant Program.
- CDBG & FastTrack Program Incentive: Participating counties (and cities in these counties) will be eligible for a 4% discount (for eligible projects) on the business development ability-to-pay calculation each year the county fulfills the requirements of the ThreeStar program.
- ThreeStar grants: **<u>**NEW CHANGE FOR FY18**</u> All Tier levels are eligible to apply for a ThreeStar competitive grant.**

  *All ThreeStar grants will be subject to a competitive scoring process.*
  - **Tier 1** - Twenty-one (21) Tier 1 counties will compete for 10 - $5,000 ThreeStar grants with no match required
  - **Tier 2** - Twenty-two (22) Tier 2 counties will compete for 15 - $5,000 ThreeStar grants with no match required
  - **Tier 3** - Twenty-one (21) Tier 3 counties will compete for 15 - $15,000 ThreeStar grants with no match required
  - **Tier 4** - Thirty-one (31) Tier 4 counties will compete for 25 - $25,000 ThreeStar grants with no match required
- Grant funds are to serve as seed money for activities (not to offset general operating expenses) focused on improving one or more of the ThreeStar program areas. Grant funded projects should focus on activities with the greatest opportunity to impact the community. **See the full grant program details for more information.**

- Additional Grant Programs through other state departments may require ThreeStar participation.

# About ThreeStar

The ThreeStar program is designed to focus on these areas, identified as critical to ensuring the success of Tennessee communities:

- Jobs & Economic Development
- Fiscal Strength & Efficient Government
- Public Safety
- Education & Workforce Development
- Health & Welfare

Participation in the ThreeStar program is based on an annual evaluation and activity plan. Local community leaders and Joint Economic and Community Development Boards are encouraged to implement activities that will impact the community's competitiveness in a global economy.

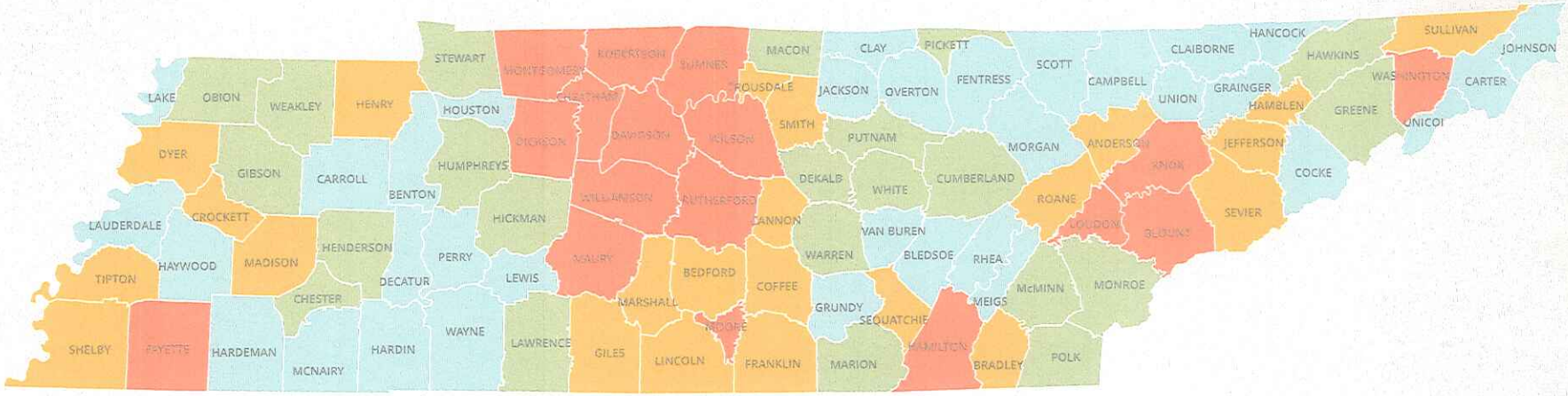
Participating counties (and cities in these counties) will be eligible for a four percent discount (for eligible projects) on both the business development and community development ability-to-pay calculations (CDBG and FastTrack) each year the county fulfills the requirements of the ThreeStar program. Additionally, only cities and counties that are active participants in the ThreeStar program are eligible to participate in other select TNECD Rural and Community Development programs. Finally, there is an annual grant for counties to serve as seed money for activities (not to offset general operating expenses) focused on improving at least one of the five areas of the program.

Each year, TNECD will provide participating counties with a scorecard that documents progress indicators in the five focus areas. These indicators are used to aid the county in evaluating these key areas, the scorecard will document progress toward achieving the community goals set by local community leaders and JECD Boards.

The scorecard and activity plan is designed to assess and reward each county on its unique progress in the three scored areas identified in their ThreeStar Activity Plan. It is not a competitive system; counties compete only with themselves. Each county can address local issues through proven solutions by collaborating with other communities to share best practices and pool resources.

For more information about ThreeStar, email ECD.ThreeStar@tn.gov or call 615-393-4393

# TENNESSEE JOBS TAX CREDIT ENHANCEMENT COUNTIES




## INCENTIVE TIERS

- Enhancement Counties: Tier 1: $4,500 jobs tax credit with 15 year carry forward.
- Enhancement Counties: Tier 2: $4,500 jobs tax credit with 15 year carry forward plus additional 3 years at $4,500 per year with no carry forward.
- Enhancement Counties: Tier 3: $4,500 jobs tax credit with 15 year carry forward plus additional 5 years at $4,500 per year with no carry forward.
- Enhancement Counties: Tier 4: $4,500 jobs tax credit with 15 year carry forward plus additional 5 years at $4,500 per year with no carry forward.

NOTE: Jobs Tax Credit may be applied against a company's franchise and/or excise tax liability. As of July 1, 2016, a company in a Tier 1 or Tier 2 county must create 25 net new full-time positions within a 36 month period, a company in a Tier 3 county must create 20 net new full-time positions within a 60 month period, and a company in a Tier 4 county must create 10 net new full-time positions within a 60 month period to qualify for the Jobs Tax Credit. Regardless of tier, a company must make a $500,000 capital investment in a qualified business enterprise within the investment period.

**For more information, view our interactive map at TNECD.com/county-profiles.**

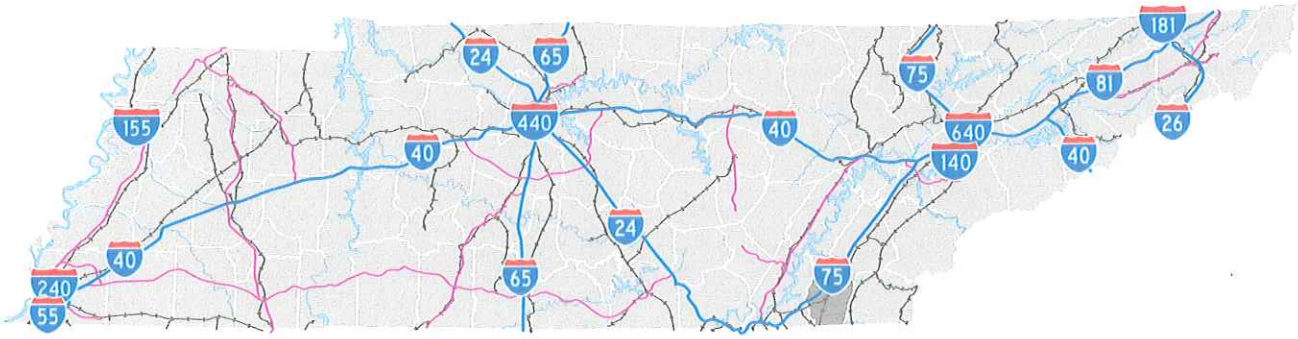
July 1, 2018

TN Department of Economic & Community Development

# COUNTY PROFILE TOOL

Department of Economic & Community Development

USE THE MAP TO FIND IDEAL BUSINESS LOCATIONS BASED ON DYNAMIC REPORTING OF AREA INFORMATION.




- Interstates
- Major Roads
- Railroads
- Waterways

SELECT DATA

Choose a data set with the selector above, to apply a heatmap to the map tool.

# BRADLEY COUNTY, TENNESSEE

# POPULATION & DEMOGRAPHICS

| Location | |
|---|---|
| Time Zone | Eastern Time Zone |
| Grand Division | East Tennessee |
| Area (Square Miles) | 328.8 |
| County Seat | Cleveland |
| Metropolitan Area | Cleveland, TN |
| ECD Region | Southeast |

| Age (Percentage of Population) | Male | Female | Total |
|---|---|---|---|
| Under 5 Years Old | 5.9% | 5.6% | 5.7% |
| Under 18 Years Old | 23.6% | 21.3% | 22.4% |
| 18-64 Years Old | 62.3% | 61.3% | 61.8% |
| 65 Years and Over | 14.1% | 17.4% | 15.8% |
| Median Age | 38.1 | 40.4 | 39.3 |

| Population | |
|---|---|
| Population (2012) | 101,061 |
| Population (2017) | 105,560 |
| Population Change (2012-2017) | 4.5% |
| Population Forecast (2025) | 112,242 |
| Foreign Born Persons (Percentage of Population) | 5.2% |
| Language Other Than English Spoken At Home (Percentage of Population) | 6.9% |
| Civilian Veteran Population | 6,770 |

| Race | (Percentage of Population) |
|---|---|
| White, alone | 91.8% |
| Black or African American, alone | 4.8% |
| American Indian And Alaska Native, alone | 0.2% |
| Asian, alone | 1.0% |
| Native Hawaiian or Other Pacific Islander, alone | 0.0% |
| Some Other Race, alone | 0.6% |
| Two or More Races | 1.6% |
| Hispanic or Latino | 5.6% |

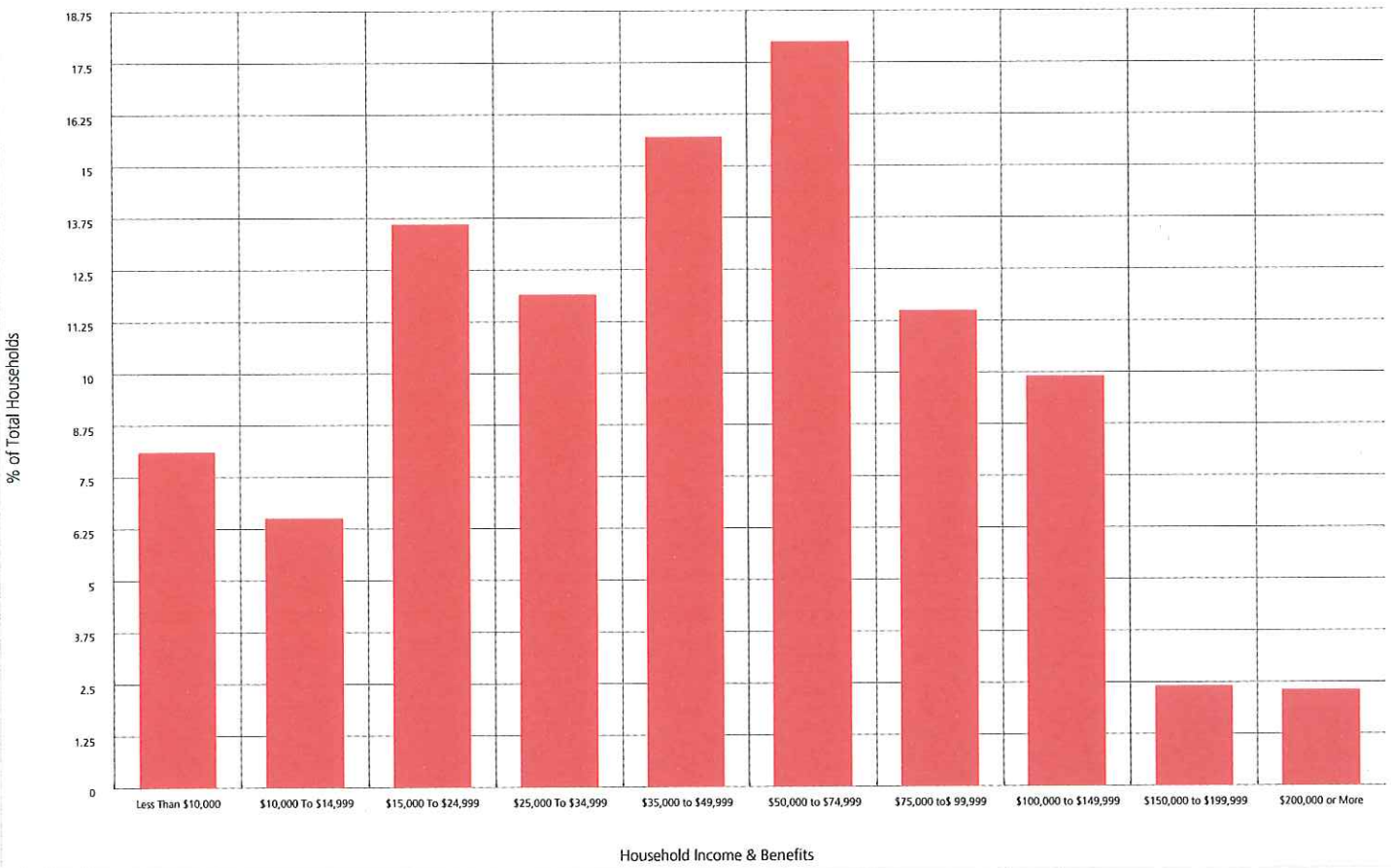
*Sources:*
*U.S. Census Bureau, 2012-2016 5-Year American Community Survey*
*U.S. Census Bureau, 2017 Annual Population Estimates*
*U.S. Bureau of Labor Statistics*
*Tennessee State Data Center (2017)*

# HOUSING & INCOME

| Housing & Income | |
|---|---|
| Households | 39,178 |
| Homeownership Rate | 65.3% |
| Persons Per Household | 2.55 |
| Living In Same House 1 Year & Over | 83.2% |
| Median Home Value | $145,000 |
| Annual Home Sales | 1,328 |
| Median Sale Price Of Homes Sold | $156,000 |
| Persons In Households With Income Below Poverty Level | 18.4% |
| Total Personal Income | $3,964,485,000 |
| Personal Income Per Capita | $37,941 |

| Household Income & Benefits | Percent of Household |
|---|---|
| Less Than $10,000 | 8.1% |
| $10,000 To $14,999 | 6.5% |
| $15,000 To $24,999 | 13.6% |
| $25,000 To $34,999 | 11.9% |
| $35,000 to $49,999 | 15.7% |
| $50,000 to $74,999 | 18.0% |
| $75,000 to$ 99,999 | 11.5% |
| $100,000 to $149,999 | 9.9% |
| $150,000 to $199,999 | 2.4% |
| $200,000 or More | 2.3% |
| Median Household Income | $43,721 |

**Percentage of Households by Income Range**




*Sources:*
*U.S. Census Bureau, 2012-2016 5-Year American Community Survey*
*Tennessee Housing Development Agency (2016)*
*U.S. Bureau of Economic Analysis (2016)*

# TAX STRUCTURE

### Property Tax

| | |
|---|---|
| Property Tax Rate (County) | $1.71 |
| State Property Tax | None |
| Assessment Ratio: Residential Property | 25% |
| Assessment Ratio: Farm Property | 25% |
| Assessment Ratio: Commercial/Industrial Property | 40% |
| Assessment Ratio: Public Utility Property | 55% |
| Assessment Ratio: Business Personal Property | 30% |

### State Tax

| | |
|---|---|
| State Income Tax on Wages | None |
| State Income Tax: Interest from Bonds and Notes and Dividends from Stock | 3% (Hall Income tax is fully repealed after January 1, 2021) |
| Excise Tax (State) | 6.5% of Tennessee taxable income |
| Franchise Tax (state) | 0.25% of the greater of net worth or real and tangible property in Tennessee. The minimum tax is $100. |
| Unemployment Insurance Tax (state) | 2.7% of the first $8,000 in wages for new employers |

### Debt per Capita

| | |
|---|---|
| State Debt per Capita | $913 (lowest in U.S.) |
| County Debt Per Capita | $732 |

*Sources:*
*Tennessee Comptroller of the Treasury (2017)*
*Tennessee Department of Revenue (2018)*
*The Tax Foundation (2018)*

### Sales Tax

| | |
|---|---|
| State Sales Tax Rate | 7.0% |
| County Sales Tax Rate | 2.75% |
| Local Sales Tax Collections (FY 2016) | $30,197,400 |
| Local Sales Tax Collections (FY 2017) | $31,544,681 |
| Local Sales Tax Collections Growth (FY 2016-FY 2017) | 4.5% |

### State Bond Ratings

| | |
|---|---|
| Moody's | Aaa |
| Standard & Poor's | AAA |
| Fitch | AAA |

# LABOR FORCE

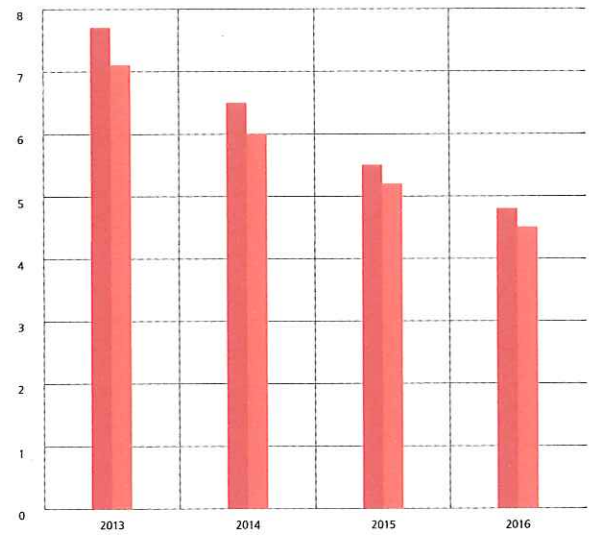
| Labor Force Estimates (2016) | Tennessee | Bradley |
|---|---|---|
| Labor Force | 3,139,378 | 50,515 |
| Employment | 2,988,212 | 48,235 |
| Unemployment | 151,166 | 2,280 |
| Unemployment Rate | 4.8% | 4.5% |

| Monthly Unemployment Rate | Current | 12 Months Ago |
|---|---|---|
| Tennessee | 3.3% | 4.8% |
| (August 2017) | | |
| Bradley | 3.5% | 5.0% |
| (August 2017) | | |

| Unemployment Rate* | Tennessee | Bradley |
|---|---|---|
| 2013 | 7.7% | 7.1% |
| 2014 | 6.5% | 6.0% |
| 2015 | 5.5% | 5.2% |
| 2016 | 4.8% | 4.5% |

*The statewide rate is seasonally adjusted; the county rate is not seasonally adjusted.

**Unemployment Rate**




Tennessee Rate Bradley Rate

*Sources:*
*Tennessee Department of Labor and Workforce Development (August 2017)*
*U.S. Bureau of Labor Statistics*

# INDUSTRIES

| Industry | Employment (2016) | Establishments (2016) | Avg. Annual Wages (2016) |
|---|---|---|---|
| Crop and Animal Production | 309 | 15 | $29,879 |
| Mining, Quarrying, and Oil and Gas Extraction | <10 | 1 | Insf. Data |
| Utilities | 26 | 2 | $107,805 |
| Construction | 1,588 | 145 | $61,747 |
| Manufacturing | 8,607 | 127 | $67,515 |
| Wholesale Trade | 670 | 105 | $75,586 |
| Retail Trade | 4,880 | 340 | $31,665 |
| Transportation and Warehousing | 2,258 | 66 | $48,700 |
| Information | 299 | 24 | $48,543 |
| Finance and Insurance | 1117 | 132 | $58,766 |
| Real Estate and Rental and Leasing | 270 | 64 | $39,287 |
| Professional, Scientific, and Technical Services | 802 | 159 | $55,764 |
| Management of Companies and Enterprises | 407 | 9 | $104,842 |

| Industry Continued | Employment (2016) | Establishments (2016) | Avg. Annual Wages (2016) |
|---|---|---|---|
| Administrative, Support, Waste Management and Remediation | 4,821 | 95 | $22,201 |
| Educational Services | 889 | 13 | $50,055 |
| Health Care and Social Assistance | 4,561 | 211 | $59,763 |
| Arts, Entertainment, and Recreation | 164 | 14 | $19,419 |
| Accommodation and Food Services | 4,152 | 192 | $16,593 |
| Other Services (except Public Administration) | 1,186 | 139 | $32,408 |
| Government | 4,716 | 42 | $56,797 |
| Unclassified | <10 | 0 | Insf. Data |
| **Total** | **41,730** | **1,895** | **$47,626** |

| Unique Occupations* | Employment | Location Quotient* |
|---|---|---|
| Traffic Technicians | 75 | 36.69 |
| Railroad Conductors and Yardmasters | 46 | 25.94 |
| Locomotive Engineers | 16 | 25.49 |
| Aircraft Cargo Handling Supervisors | 56 | 24.58 |
| Tank Car, Truck, and Ship Loaders | 86 | 24.24 |

*The above occupations have an above-average regional concentration of employment, demonstrating unique characteristics about the county and its workforce.

| Key Cluster | Total Employment |
|---|---|
| Aerospace & Defense | 0 |
| Automotive | 120 |
| Business Services | 1,276 |
| Energy Technology | 277 |
| Chemicals, Plastics & Rubber | 949 |
| Film, Music & Entertainment | 96 |
| Food & Agribusiness | 835 |
| Healthcare & Medical Devices | 3,883 |
| Advanced Manufacturing | 9,052 |
| Transportation, Distribution & Logistics | 2,930 |

** Location quotient (LQ) is a way of quantifying how concentrated an occupation is in a region as compared to the nation. An LQ with a value greater than 1 indicates the occupation represents a larger share of total employment than the national average. An LQ with a value less than 1 indicates the occupation represents a smaller share of total employment than the national average.*

*Sources:*
*EMSI (2017)*

# TOP EMPLOYERS

| Top County Employers | Estimated Employees | City |
|---|---|---|
| Maytag Corporation | 2,000 | Cleveland |
| Bradley County School District | 1,300 | Cleveland |
| Kroger Limited Partnership I | 950 | Cleveland |
| Skyridge Medical Center | 906 | Cleveland |
| Lee University | 700 | Cleveland |
| Mars Chocolate North America, LLC | 678 | Cleveland |
| Jackson Furniture, Inc. | 650 | Cleveland |
| County of Bradley | 650 | Cleveland |
| Life Bridges, Inc. | 477 | Cleveland |
| Life Care Centers of America, Inc. | 400 | Cleveland |

# TRANSPORTATION & LOGISTICS

**Transportation**

| | |
|---|---|
| Nearest Commercial Service Airport | Chattanooga Metropolitan |
| Distance to Nearest Commercial Service Airport | 23 miles |
| Daily Flights At Nearest Commercial Service Airport | 43 |
| Nearest General Aviation Airport | Cleveland Regional Jetport |
| Distance to Nearest General Aviation Airport | 0 |
| Runway Length at Nearest General Aviation Airport | 5,500' |
| Mean Travel Time to Work (Minutes) | 21.9 |
| Access of Interstate | I-75 |
| U.S. Highways | 11, 64, 74 |
| State Highways | 2, 40, 60, 74, 306, 308, 311, 312 313, 317 |
| Nearest Port (From County Seat) | Chattanooga |
| Railroads Serving County | NS |

*Sources:*
*Tennessee Department of Transportation*
*U.S. Census Bureau, 2010-2014 5-Year American Community Survey*

# EDUCATION

| General Stats | Bradley | Tennessee |
|---|---|---|
| Population Aged 25-64 With High School Degree Or Higher | 85.4% | 89.1% |
| Population Aged 25-64 With Associate's Degree Or Higher | 31.0% | 35.7% |
| Population Aged 25-64 With Bachelor's Degree Or Higher | 22.2% | 27.7% |
| High School Graduation Rate | 90.9% | 89.1% |
| College Going Rate | 62.6% | 60.8% |
| Average ACT Score | 20.1 | 20.1 |

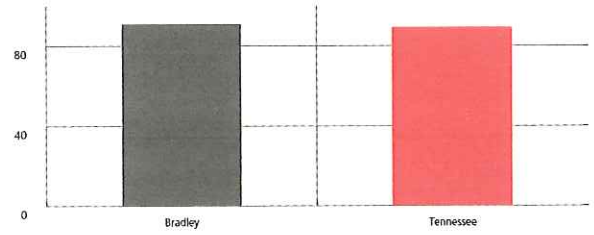
| Cleveland City Schools | Schools | Enrollment |
|---|---|---|
| Elementary Schools | 6 | 2,583 |
| Middle Schools | 1 | 1,270 |
| High Schools | 2 | 1,451 |

*Note: enrollment is compiled by grade level and may not necessarily match school type.

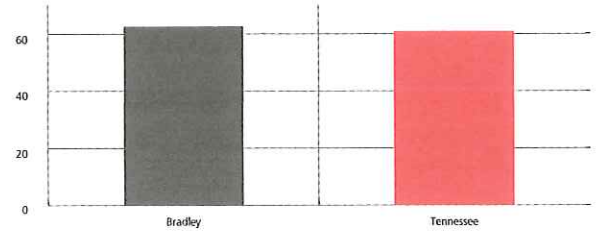
| Bradley County Schools | Schools | Enrollment |
|---|---|---|
| Elementary Schools | 12 | 4,292 |
| Middle Schools | 2 | 2,206 |
| High Schools | 3 | 3,193 |

| Regional Higher Education Institutions | City | Enrollment |
|---|---|---|
| Lee University | Cleveland | 5,302 |
| Cleveland State Community College | Cleveland | 3,327 |
| The University of Tennessee-Chattanooga | Chattanooga | 11,533 |
| Chattanooga State Community College | Chattanooga | 8,685 |
| Southern Adventist University | Collegedale | 2,959 |
| Tennessee College of Applied Technology-Chattanooga | Chattanooga | 2,096 |
| Tennessee Wesleyan College | Athens | 1,037 |
| Tennessee College of Applied Technology-Athens | Athens | 584 |

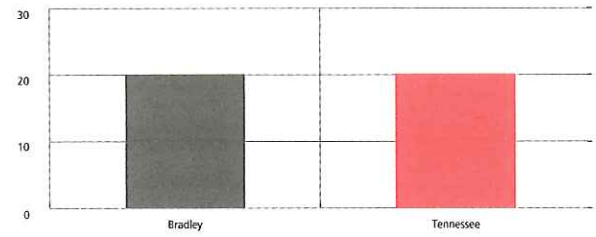
**High School Graduation Rate**



## College Going Rate




## Average ACT Score




*Sources:*
*U.S. Census Bureau, 2016 1-Year American Community Survey,*
*U.S. Census Bureau, 2012-2016 5-Year American Community Survey*
*Tennessee Department of Education (2016-2017)*
*National Center for Education Statistics (2016-2017)*
*Tennessee Higher Education Commission*

*† Regional higher education institutions include those within the selected and surrounding counties.*

# HEALTH & PUBLIC SAFETY

**Doctors**

| | |
|---|---|
| Number Of Doctors | 132 |

**Overweight & Obesity Prevalence**

| | |
|---|---|
| Adults* | 33.6% |
| Children** (Grade 8) | 47.6% |

* Behavioral Risk Factor Surveillance System. (2006-2012) For adults, obesity is defined as having a BMI of greater than 30
**. Tennessee Department of Health. Overweight/obese was defined as body mass index (BMI) greater than or equal to the 85th percentile for children of the same age and sex

| Regional Hospitals | Number Of Beds | City |
|---|---|---|
| Copper Basin Medical Center | 25 | Copperhill |
| Erlanger East Hospital | 34 | Chattanooga |
| Erlanger Medical Center | 687 | Chattanooga |
| Erlanger North Hospital | 67 | Chattanooga |
| Healthsouth Chattanooga Rehabilitation Hospital | 69 | Chattanooga |
| Kindred Hospital - Chattanooga | 49 | Chattanooga |
| Memorial Health Care System Inc. (And Hixson) | 405 | Chattanooga |
| Memorial North Park | 0 | Hixson |
| Parkridge East | 128 | Chattanooga |
| Parkridge Medical Center, Inc. | 275 | Chattanooga |
| Parkridge Valley Adult Services | 64 | Chattanooga |
| Parkridge Valley Hospital | 84 | Chattanooga |
| Siskin Hospital For Physical Rehabilitation | 80 | Chattanooga |
| Skyridge Medical Center | 351 | Cleveland |
| Skyridge Medical Center Westside | 0 | Cleveland |
| Starr Regional Medical Center | 190 | Athens |
| Starr Regional Medical Center Etowah | 0 | Etowah |

| | |
|---|---|
| Crime Rate Per 1,000 People | 84.6 |

*Sources:*
*Tennessee Department of Health (2014)*
*Tennessee Bureau of Investigation (2014)*

*† Regional hospitals include those within the selected and surrounding counties.*

# CLIMATE

| Climate | |
|---|---|
| Average High Temperature | 70.7°F |
| Average Low Temperature | 46.9°F |
| Average Annual Temperature | 58.8°F |
| Annual Rainfall | 53.81" |
| Elevation (at County Seat) | 875' |
| Prevailing Winds | Southwest |

*Sources:*
*uscimatedata.com (2015)*

# COMMUNITY INFORMATION

### Charleston

| | |
|---|---|
| Population (2013) | 674 |
| Charter Type | General Law Manager-Commission |
| Local Option Sales Tax Rate | 2.75% |
| City Property Tax Rate | $0.44 |
| Phone Number | (423) 336-1483 (tel:4233361483) |
| Retire Tennessee Participant | No |
| Tennessee Downtowns Participant | No |
| Main Street Participant | No |

### Cleveland

| | |
|---|---|
| Population (2013) | 42,331 |
| Charter Type | Private Act |
| Local Option Sales Tax Rate | 2.75% |
| City Property Tax Rate | $1.77 |
| Phone Number | (423) 476-8931 (tel:4234768931) |
| Retire Tennessee Participant | No |
| Tennessee Downtowns Participant | No |
| Main Street Participant | Yes |

### Additional Community Information

| | |
|---|---|
| ThreeStar Certified County | Yes |

*Sources:*
*Tennessee Municipal Technical Advisory Service*
*Tennessee Department of Revenue (2015)*
*Tennessee Comptroller of the Treasury (2015)*
*U.S. Census Bureau, 2010-2014 5-Year American Community Survey*

**Bradley County, Tennessee**
**Capital Improvements Program**
**FYE June 30, 2019**

| Project | Location | 6/30/2018 County's Cost | 6/30/2019 County's Cost | Future County's Cost | Completion Date | Operational Impact | FY Operation Impact | Funding Source | Budget Page |
|---|---|---|---|---|---|---|---|---|---|
| Road Department | State Aid Highway & Bridge Projs. | 1,262,811 | 819,027 | - | June-19 | None | None | Revenues | 354 |
| Road Department | Equipment | 249,750 | 51,300 | - | June-19 | None | None | Revenues | 354 |
| Veterans Nursing Home | Westland Drive | 894,148 | 765,000 | - | June-20 | None | None | Revenues | 410 |
| Industrial Park | I-75 at Exit 20 | 2,511,450 | 220,574 | - | December-18 | None | None | Debt Issue | 407 |
| Interchange South & North | SE & NE Quadrants of I-75 | 149 | 488,550 | - | June-18 | None | None | Revenues | 407 |
| Middle School | Lake Forrest + City Portion | 2,600,000 | | 18,000,000 | August-18 | None | 2018-2019 | Debt Issue | 403 |
| P.I.E. Center | Parker Avenue | - | - | 2,200,000 | Aug-21 | None | 2019-2020 | Debt Issue | 403-Future |
| | **TOTAL** | $ 7,518,308 | $ 2,344,451 | $ 20,200,000 | | | | | |

# 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.

# BRADLEY COUNTY
# TENNESSEE

# Debt Management Policy

Formally Adopted: October 3, 2011
Amended: January 22, 2013

# 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 finance d 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.

## AGGREGATE DEBT SERVICE

### Bradley County, Tennessee
### Total Combined Outstanding General Obligation Debt

| Date | Principal | Interest | Treasury Rebate | Sequester | Total P+I |
|---|---|---|---|---|---|
| 06/30/2019 | 5,695,000.00 | 2,778,705.10 | (327,278.00) | 22,582.18 | 8,169,009.28 |
| 06/30/2020 | 5,955,000.00 | 2,549,980.02 | (327,278.00) | 22,582.18 | 8,200,284.20 |
| 06/30/2021 | 6,225,000.00 | 2,307,842.58 | (327,278.00) | 22,582.18 | 8,228,146.76 |
| 06/30/2022 | 5,130,000.00 | 2,078,667.50 | (327,278.00) | 22,582.18 | 6,903,971.68 |
| 06/30/2023 | 5,380,000.00 | 1,883,517.58 | (294,903.00) | 20,348.30 | 6,988,962.88 |
| 06/30/2024 | 5,635,000.00 | 1,646,074.98 | (260,846.26) | 17,998.40 | 7,038,227.12 |
| 06/30/2025 | 5,870,000.00 | 1,393,040.02 | (223,751.50) | 15,438.86 | 7,054,727.38 |
| 06/30/2026 | 6,715,000.00 | 1,126,485.10 | (184,094.76) | 12,702.54 | 7,670,092.88 |
| 06/30/2027 | 4,035,000.00 | 841,303.76 | (184,094.76) | 12,702.54 | 4,704,911.54 |
| 06/30/2028 | 4,215,000.00 | 646,668.76 | (125,702.50) | 8,673.48 | 4,744,639.74 |
| 06/30/2029 | 4,345,000.00 | 442,012.50 | (64,102.50) | 4,423.08 | 4,727,333.08 |
| 06/30/2030 | 860,000.00 | 229,350.00 | | | 1,089,350.00 |
| 06/30/2031 | 885,000.00 | 203,550.00 | | | 1,088,550.00 |
| 06/30/2032 | 910,000.00 | 177,000.00 | | | 1,087,000.00 |
| 06/30/2033 | 940,000.00 | 149,700.00 | | | 1,089,700.00 |
| 06/30/2034 | 970,000.00 | 121,500.00 | | | 1,091,500.00 |
| 06/30/2035 | 995,000.00 | 92,400.00 | | | 1,087,400.00 |
| 06/30/2036 | 1,025,000.00 | 62,550.00 | | | 1,087,550.00 |
| 06/30/2037 | 1,060,000.00 | 31,800.00 | | | 1,091,800.00 |
| | 66,845,000.00 | 18,762,147.90 | (2,646,607.28) | 182,615.92 | 83,143,156.54 |

### Par Amounts Of Selected Issues

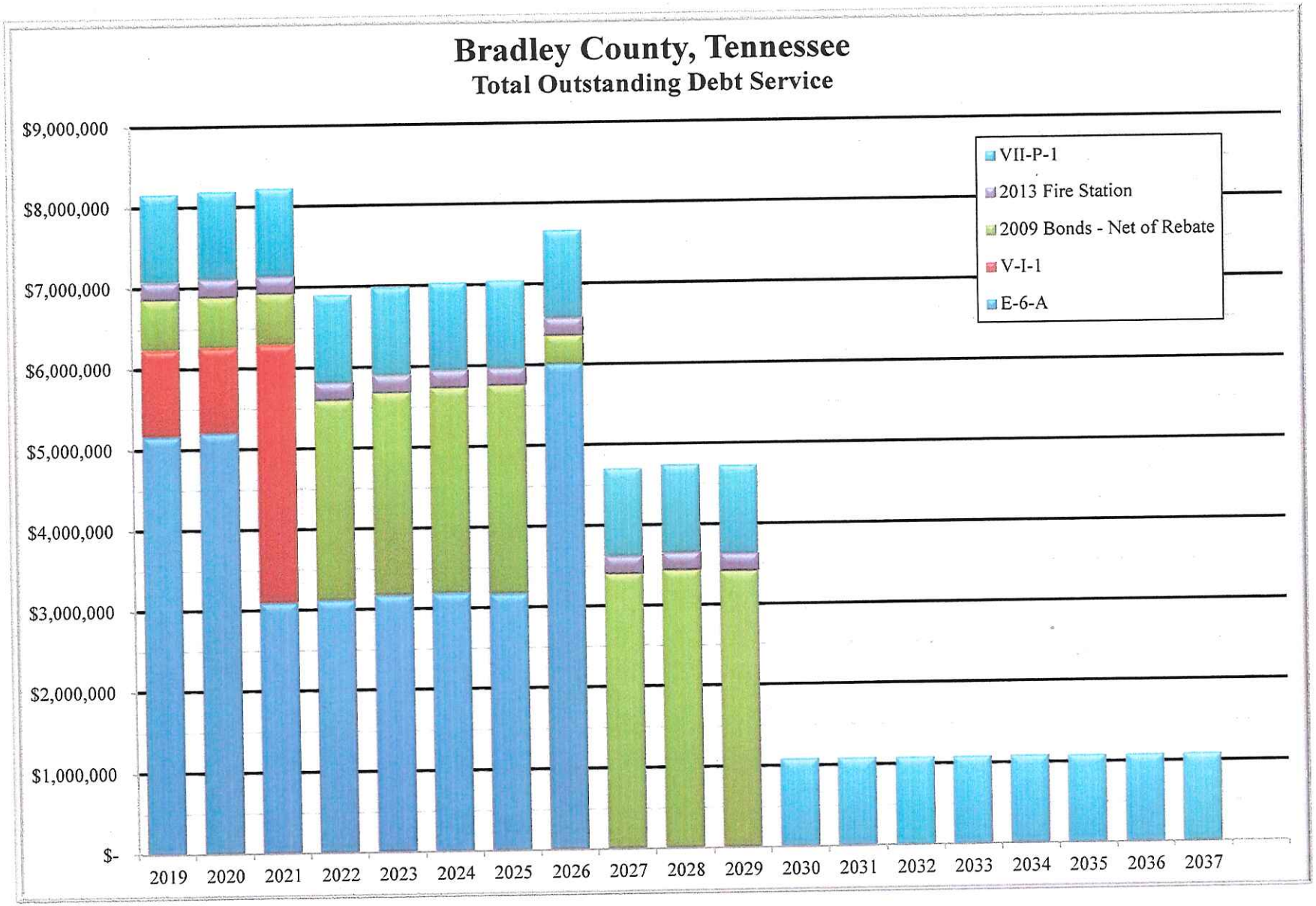
| | |
|---|---|
| $48,210,000 Local Government Public Improvement Bonds, Series E-6-A | 26,790,000.00 |
| $12,050,000 Local Govenment Public Improvement Bonds, Series V-I-1 | 4,835,000.00 |
| $17,550,000 General Obligation Bonds, Series 2009 (Taxable Build America Bonds) | 17,550,000.00 |
| $7,125,000 General Obligation Bonds, Series 2013 | 2,070,000.00 |
| $15,600,000 Local Government Public Improvement Bonds, Series VII-P-1 | 15,600,000.00 |
| TOTAL | 66,845,000.00 |

**BRADLEY COUNTY**
**Schedule of Outstanding Debt**
**Fiscal Year 2019**

| | Loan Name | Authorized and Unissued | Amount Outstanding at 06/30/18 | Payment Fund | FY 2019 Debt Service Payments: Principal | Interest | Total Debt Service |
|---|---|---|---|---|---|---|---|
| Notes | | $ - | $ - | Fund Name | | | $ - |
| | **TOTAL NOTES:** | $ - | $ - | | $ - | $ - | $ - |
| Loan Agreements | Publice Improvements Series E-6-A Jail | $ - | $ 7,677,746 | General Debt Service Fund | $ 1,156,391 | $ 325,083 | $ 1,481,473 |
| | Publice Improvements Series E-6-A Juvenile | | $ 957,467 | General Debt Service Fund | $ 130,895 | $ 36,797 | $ 167,692 |
| | Publice Improvements Series E-6-A U.S. Marchall Pod | | $ - | General Debt Service Fund | $ - | $ - | $ - |
| | Publice Improvements Series E-6-A Schools | | $ 18,243,186 | General Debt Service Fund | $ 2,747,714 | $ 772,433 | $ 3,520,147 |
| | Publice Improvements Series V-I--1 Schools | | $ 4,835,000 | General Debt Service Fund | $ 870,000 | $ 198,900 | $ 1,068,900 |
| | Publice Improvements Series V-II-P-1 Schools | | $ 15,600,000 | General Debt Service Fund | $ 620,000 | $ 464,000 | $ 1,084,000 |
| | Interfund Loan (1) | | $ 2,085,000 | General Fund | $ 85,000 | $ 62,550 | $ 147,550 |
| | Interfund Loan (2) | | $ 3,000,000 | Community Development | $ 205,000 | $ 43,500 | $ 248,500 |
| | Interfund Loan (3) | | $ 3,597,799 | General Debt Service Fund | $ 183,331 | $ 55,046 | $ 238,377 |
| | Interfund Loan (4) | | $ 209,600 | General Fund | $ 26,226 | $ 3,207 | $ 29,433 |
| | | - | - | | | | - |
| | **TOTAL LOAN AGREEMENTS:** | $ - | $ 56,205,798 | | $ 6,024,557 | $ 1,961,516 | $ 7,986,072 |
| GO Bonds | Build America Bonds-Series 2009 Schools | $ - | $ 17,550,000 | General Debt Service Fund | $ - | $ 630,384 | $ 630,384 |
| | Series 2013-Schools | | $ - | General Debt Service Fund | $ - | $ - | $ - |
| | Series 2013-Fire | | $ 2,070,000 | General Debt Service Fund | $ 170,000 | $ 42,413 | $ 212,413 |
| | **TOTAL GO BONDS:** | $ - | $ 19,620,000 | | $ 170,000 | $ 672,797 | $ 842,797 |
| Tax and Revenue Bonds | | $ - | $ - | | | | $ - |
| | **TOTAL TAX AND REVENUE BONDS:** | $ - | $ - | | $ - | $ - | $ - |
| Revenue Bonds | | $ - | $ - | | | | $ - |
| | **TOTAL REVENUE BONDS:** | $ - | $ - | | $ - | $ - | $ - |
| Capital Leases | School-Energy Savings Performance Contract | $ - | $ 15,690,647 | | $ 679,638 | $ 380,283 | $ 1,059,921 |
| | **TOTAL CAPITAL LEASES:** | $ - | $ 15,690,647 | | $ 679,638 | $ 380,283 | $ 1,059,921 |

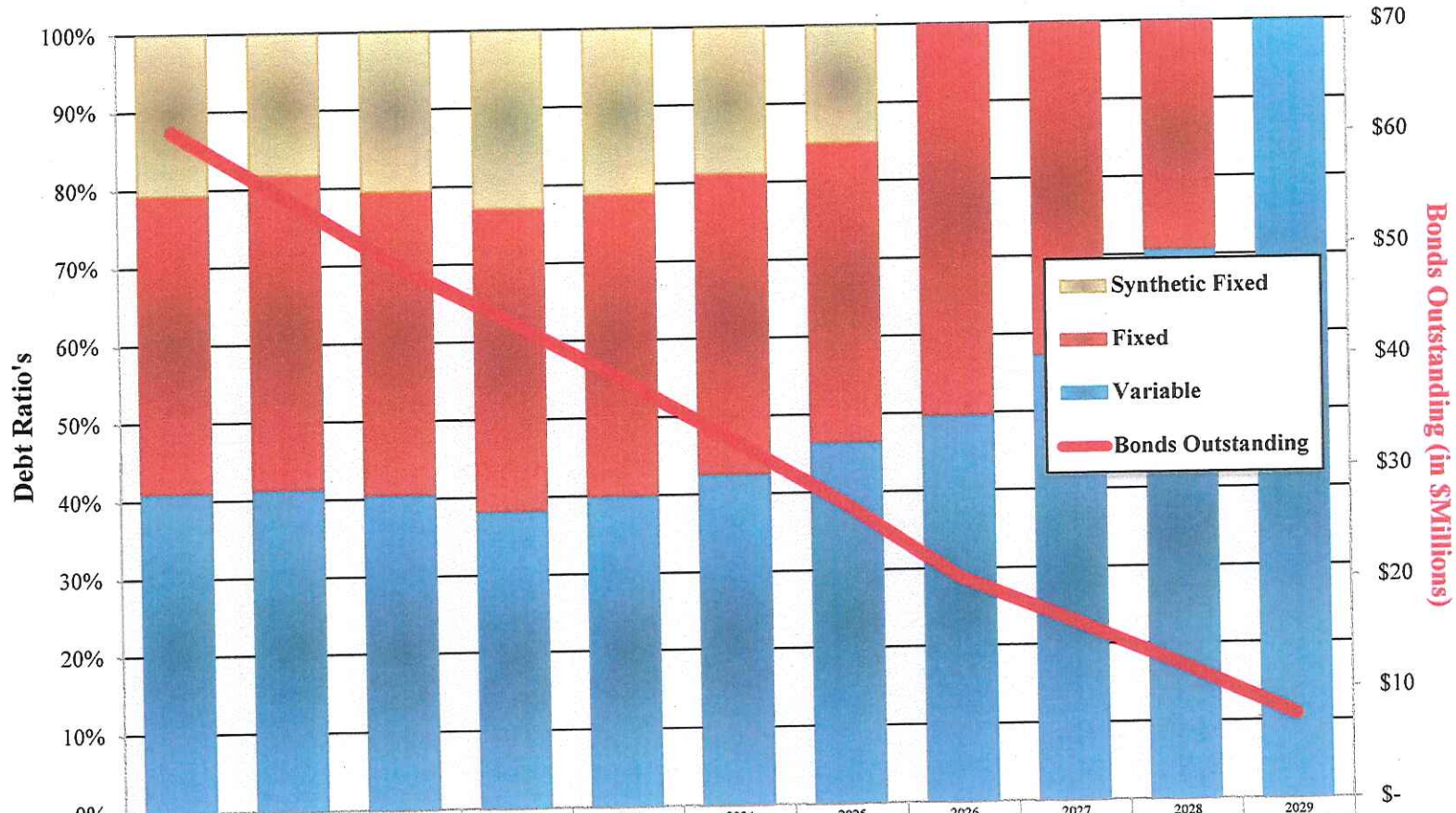
**Debt Service By Fund**

| | Principal | Interest | Total Debt Service |
|---|---|---|---|
| General Purpose School Fund | $ 679,638 | $ 380,283 | $ **1,059,921** |
| General Debt Service Fund | 5,878,331 | 2,525,055 | **8,403,386** |
| General Fund | 111,226 | 65,757 | **176,983** |
| Community Development | 205,000 | 43,500 | **248,500** |
| Total | $ **6,874,194** | $ **3,014,596** | $ **9,888,790** |


Bradley County, Tennessee
Total Outstanding Debt Service
$9,000,000
$8,000,000
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
2019
2020
2021
2022
2023
2024
2025
2026
2027
2028
2029
2030
2031
2032
2033
2034
2035
2036
2037
VII-P-1
2013 Fire Station
2009 Bonds - Net of Rebate
V-I-1
E-6-A

# Bradley County, Tennessee

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




| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Synthetic Fixed | 21% | 18% | 20% | 23% | 21% | 19% | 15% | 0% | 0% | 0% | 0% |
| Fixed | 38% | 40% | 39% | 39% | 39% | 39% | 38% | 50% | 43% | 29% | 0% |
| Variable | 41% | 41% | 41% | 38% | 40% | 43% | 47% | 50% | 57% | 71% | 100% |
| Bonds Outstanding | 61.2 | 55.2 | 49.0 | 43.8 | 38.5 | 32.8 | 27.0 | 20.2 | 16.2 | 12.0 | 7.6 |

# NOTES

**Effective Date: 1/1/2007**

# 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 form 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 2nd 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.

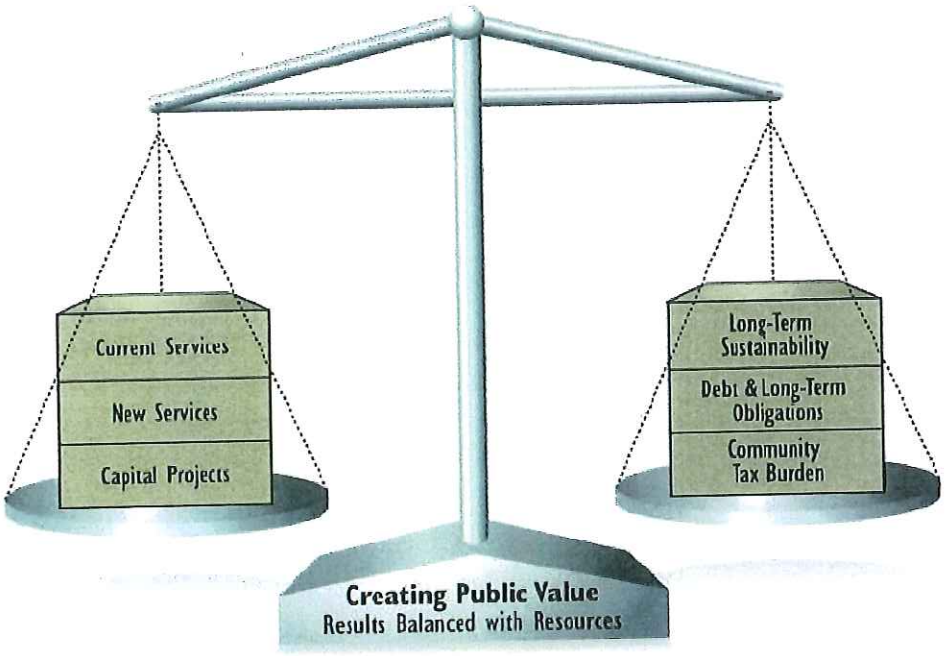
2. **Amendments.** This policy shall be reviewed on an annual basis. Any changes must be approved by the Trustee and any other appropriate authority, as well as the individual(s) charged with maintaining internal controls.

# 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**
**Updated by Finance Director Rena' Samples**
**2017**






**Reviewed by Cumberland Securities**

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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.**

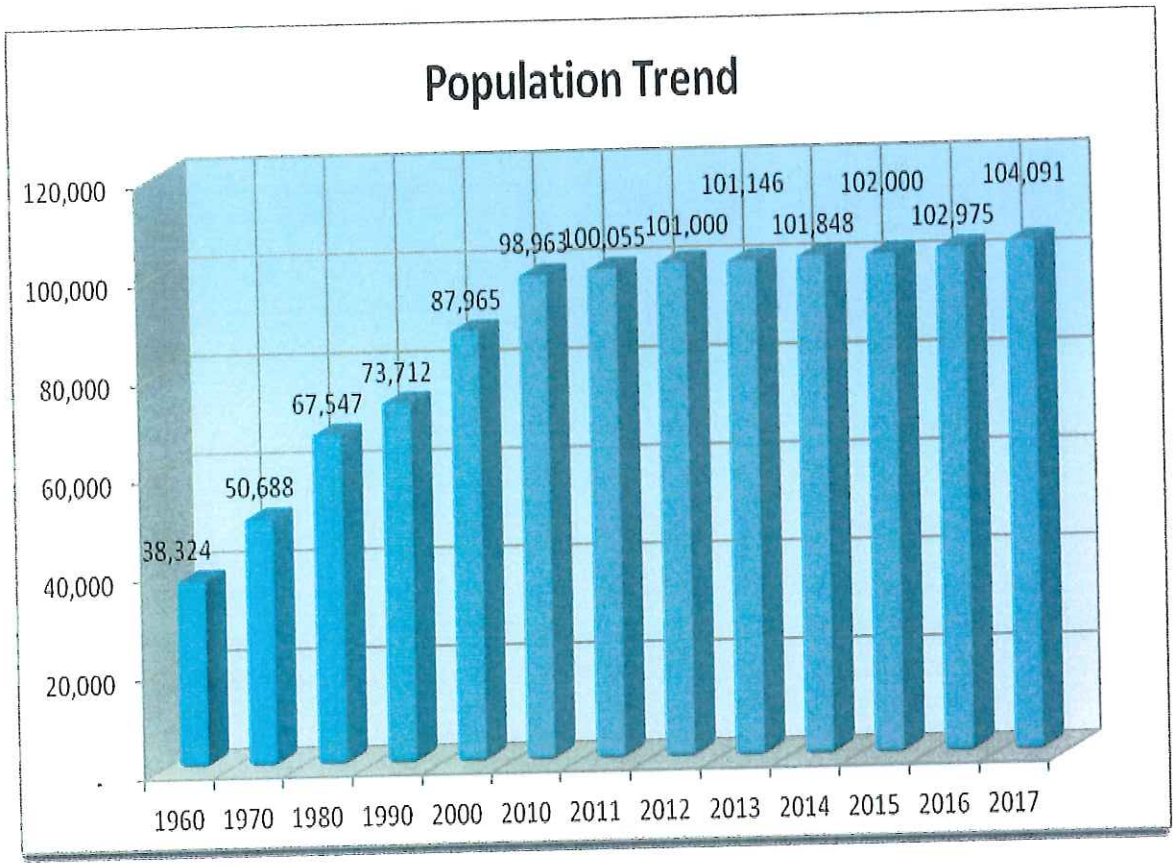
**IV. To build trust with citizens. Citizens desire increase accountability and trust. Financial planning provides great accountability for how resources are used.**

**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. 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, 2017 of 104,091.**




**The unemployment rate for the county as of June 2017 is 4.1 percent, which is slightly higher than the past year. The state's average unemployment rate is 4.2 percent and the national average is 4.4 percent. Inflationary trends in the region compare favorably to national indices.**

**With a changing financial environment and growing community responsibilities, 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**

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**BRADLEY COUNTY, TENNESSEE** **LONG RANGE PLAN** **AUDITED NUMBERS**

**GENERAL FUND - 101**

| Account | REVENUE | Actual 2012/2013 | Actual 2013/2014 | Actual 2014/2015 | Actual 2015/2016 (1) | Estimated Totals 2016/2017 (2) | Projection 2017/2018 (3) | Projection 2018/2019 (4,5) | Projection 2019/2020 | Projection 2020/2021 | Projection 2021-2022 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 40100 | COUNTY PROPERTY TAXES | $ 10,054,572 | $ 9,959,743 | $ 10,599,559 | $ 10,612,015 | $ 10,731,433 | $ 10,185,852 | $ 10,489,569 | $ 10,799,360 | $ 11,115,348 | $ 11,437,655 |
| 40110 | Current Property Tax | 0.5173 | 0.5269 | 0.5404 | 0.5349 | 0.5339 | 0.5339 | 0.5039 * | 0.5039 | 0.5039 | 0.5039 |
| | Property Tax Rate | 356,781 | 310,741 | 337,432 | 137,800 | 500,000 | 544,909 | 591,157 | 638,783 | 687,830 | 738,340 |
| 40120 | Trustee's Collections - Prior Yr | 224,974 | 221,227 | 183,321 | 228,621 | 200,000 | 225,964 | 252,701 | 280,236 | 308,592 | 337,794 |
| 40130 | Circuit/Clerk & Master Collections - Prior Yr | 59,459 | 57,605 | 58,584 | 46,428 | 65,000 | 66,938 | 68,934 | 70,990 | 73,106 | 75,286 |
| 40140 | Interest & Penalty | 7,949 | 7,330 | 7,360 | 7,285 | 8,000 | 8,239 | 8,484 | 8,737 | 8,998 | 9,266 |
| 40161 | Payments in Lieu of Taxes - T.V.A. | 3,314 | 4,687 | 4,845 | 5,257 | 5,500 | 5,664 | 5,833 | 6,007 | 6,186 | 6,370 |
| 40162 | Payments in Lieu of Taxes - Local Utilities | 196,911 | 198,465 | 363,005 | 440,171 | 732,566 | 490,358 | 500,165 | 510,168 | 520,372 | 530,779 |
| 40163 | Payments in Lieu of Taxes - Other | 4,602,147 | 4,586,308 | 4,830,824 | 5,400,009 | 5,175,000 | 5,375,000 | 5,455,625 | 5,537,459 | 5,620,521 | 5,704,829 |
| 40210 | Sales Tax | 612,880 | 631,405 | 713,884 | 681,989 | 750,000 | 780,000 | 725,000 | 725,000 | 725,000 | 725,000 |
| 40220 | Hotel/Motel Tax | 459,028 | 456,345 | 448,164 | 442,182 | 490,000 | 350,000 | 565,000 | 565,000 | 565,000 | 565,000 |
| 40250 | Litigation Tax | 1,298,529 | 1,108,560 | 1,246,938 | 1,526,668 | 1,400,000 | 1,400,000 | 960,000 | 970,000 | 980,000 | 980,000 |
| 40270 | Business Tax | 0 | 8,857 | 9,827 | 11,853 | 10,000 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 40275 | Mixed Drink-Tax | 32,257 | 41,478 | 55,798 | 60,426 | 65,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| 40320 | Bank Excise Tax | 349,770 | 344,232 | 339,131 | 331,390 | 350,000 | 345,000 | 345,000 | 345,000 | 345,000 | 345,000 |
| 40330 | Wholesale Beer Tax | 4,434 | 5,298 | 5,154 | 4,365 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 40350 | Interstate Telecommunications Tax | 362,884 | 408,740 | 515,552 | 464,100 | 413,500 | 430,000 | 430,000 | 430,000 | 430,000 | 430,000 |
| 41000 | Licenses & Permits | 665,016 | 676,392 | 656,361 | 614,951 | 606,674 | 590,000 | 590,000 | 590,000 | 590,000 | 590,000 |
| 42000 | Court Fines, Forfeitures & Penalties | 751,194 | 784,058 | 854,350 | 782,996 | 1,252,750 | 700,000 | 700,000 | 700,000 | 700,000 | 700,000 |
| 43100 | General Service Charges | 4,443,351 | 4,133,348 | 4,329,290 | 5,113,630 | 4,400,000 | 4,444,000 | 4,531,870 | 4,577,189 | 4,622,961 | 4,669,190 |
| 43120 | Patient Charges (EMS) | 838,986 | 852,187 | 980,928 | 1,110,769 | 570,445 | 675,000 | 675,000 | 675,000 | 675,000 | 675,000 |
| 44100 | Other Local Revenues | 2,629,465 | 2,535,893 | 2,570,682 | 2,692,784 | 2,548,839 | 2,561,583 | 2,574,391 | 2,587,263 | 2,600,199 | 2,613,200 |
| 45000 | Fees from County Officials | 2,038,646 | 2,111,728 | 1,942,407 | 2,667,690 | 2,688,719 | 2,715,606 | 2,742,762 | 2,770,190 | 2,797,892 | 2,825,871 |
| 46100 | State of Tennessee Revenue | 2,208,041 | 1,592,576 | 1,726,385 | 1,913,766 | 1,941,501 | 1,800,000 | 1,800,000 | 1,800,000 | 1,800,000 | 1,800,000 |
| 46915 | State Prisoner Boarding | 616,731 | 352,757 | 260,323 | 362,110 | 166,740 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| 47000 | Federal Government | 1,201,048 | 1,406,505 | 1,523,202 | 1,364,607 | 1,432,575 | 1,446,901 | 1,461,370 | 1,475,983 | 1,490,743 | 1,505,651 |
| 48110 | Federal Prisoner Boarding | 275,321 | 290,495 | 295,125 | 290,791 | 484,182 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| 48100 | Other Governments & Citizens Groups | 0 | 0 | 90,609 | 44,196 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49000 | Other Sources | | | | | | | | | | |
| | Total Revenue | $ 34,293,688 | $ 33,086,962 | $ 34,949,040 | $ 37,358,849 | $ 36,993,424 | $ 36,020,513 | $ 36,352,361 | $ 36,941,866 | $ 37,542,248 | $ 38,143,731 |
| | Other Sources | 2,401 | 0 | | | | | | | | |
| | Fund Balance, Beginning of year | 4,337,857 | 6,536,352 | 7,133,997 | 8,088,668 | 11,076,378 | 10,438,866 | 8,881,785 | 9,333,949 | 9,635,975 | 9,792,921 |
| | TOTAL AVAILABLE FUNDS | $ 38,633,946 | $ 39,623,314 | $ 42,083,037 | $ 45,447,517 | $ 48,069,802 | $ 46,459,379 | $ 45,234,147 | $ 46,275,815 | $ 47,178,223 | $ 47,936,652 |
| | Less: Expenditures | 32,097,594 | 32,489,315 | 33,994,369 | 34,371,139 | 37,630,936 | 37,577,594 | 35,900,198 | 36,639,840 | 37,385,302 | 38,136,671 |
| | FUND BALANCE, END OF YEAR | $ 6,536,352 | $ 7,133,997 | $ 8,088,668 | $ 11,076,378 | $ 10,438,866 | $ 8,881,785 | $ 9,333,949 | $ 9,635,975 | $ 9,792,921 | $ 9,799,981 |
| | (Unreserved Actual % of Expenditures) | 13% | 12% | 11% | 26% | 24% | 20% | 22% | 23% | 23% | 22% |
| | Unreserved Fund Balance | 4,207,690 | 3,945,222 | 3,620,786 | 8,876,378 | 9,138,866 | 7,581,785 | 8,033,949 | 8,335,975 | 8,492,921 | 8,499,981 |
| | Reserved Fund Balance | 2,328,662 | 2,100,000 | 2,041,995 | 2,200,000 | 1,300,000 * | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000 |

| GENERAL FUND - 101 | | Actual 2012/2013 | Actual 2013/2014 | Actual 2014/2015 | Actual 2015/2016 | Estimated Totals 2016/2017 | Projection 2017/2018 | Projection 2018/2019 | Projection 2019/2020 | Projection 2020/2021 | Projection 2021-2022 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | EXPENSES | | | | | | | | | | |
| 51000 | General Administration | 2,396,974 | 2,422,516 | 2,255,710 | 2,196,958 | 2,501,181 | 2,523,649 | 2,451,703 | 2,451,703 | 2,451,703 | 2,451,703 |
| | Workhouse Reserve | 0 | 0 | 0 | 0 | 900,000 * | 0 | 0 | 0 | 0 | 0 |
| 52000 | Finance | 1,454,203 | 1,398,934 | 1,515,060 | 1,489,377 | 1,636,569 | 1,685,285 | 1,522,679 | 1,522,679 | 1,522,679 | 1,522,679 |
| 53000 | Administration of Justice | 3,227,548 | 3,292,598 | 3,390,762 | 3,445,988 | 3,368,116 | 3,651,820 | 3,317,767 | 3,317,767 | 3,317,767 | 3,317,767 |
| 54000 | Public Safety | 15,781,631 | 15,990,256 | 17,081,263 | 17,398,045 | 18,685,668 | 19,205,320 | 17,666,332 | 17,666,332 | 17,666,332 | 17,666,332 |
| 55000 | Public Health & Welfare Programs | 6,688,502 | 6,658,399 | 6,882,028 | 7,115,139 | 7,616,891 | 7,497,678 | 7,301,470 | 7,301,470 | 7,301,470 | 7,301,470 |
| 56000 | Social, Cultural & Recreation | 1,015,836 | 972,291 | 1,190,849 | 944,811 | 1,116,659 | 1,156,847 | 1,143,771 | 1,143,771 | 1,143,771 | 1,143,771 |
| 57000 | Agriculture & Natural Resources | 531,148 | 618,665 | 505,080 | 488,745 | 378,989 | 385,057 | 371,606 | 371,606 | 371,606 | 371,606 |
| 59000 | Other Operations | 1,001,752 | 1,135,656 | 1,173,617 | 1,292,076 | 1,426,864 | 1,471,938 | 1,390,961 | 1,390,961 | 1,390,961 | 1,390,961 |
| | 1% Inflation/Non-Salaried Expenses (Accumulative) | | | | | | | 351,663 | 703,326 | 1,054,989 | 1,406,652 |
| | 2% Raises & Benefits (Accumulative) | | | | | | | 382,246 | 770,225 | 1,164,024 | 1,563,731 |
| | TOTAL EXPENDITURES | $ 32,097,594 | $ 32,489,315 | $ 33,994,369 | $ 34,371,139 | $ 37,630,936 | $ 37,577,594 | $ 35,900,198 | $ 36,639,840 | $ 37,385,302 | $ 38,136,671 |

| | |
|---|---|
| Reallocated Pilot by adjusting Prop Tax .55¢ | 1 |
| Reallocated Pilot by adjust Prop Tax .07¢ | 2 |
| 3.57¢ From Community Development | 3 |
| 1.13¢ Pilot Reallocation | 4 |
| 1¢ From Capital Projects Fund | 5 |

2% Projected Growth in Property Tax each year 2017/2018- 2020/2021

Fund Balance Reserve Growth from 13% to 14% to meet Fund Cash Flow Needs

1% Projected Growth in Sales Tax each year 2015/2016 - 2020/2021

1% Projected Growth in Patient Fees each year 2015/2016 - 2020/2021

* From Reserve Fund Balance

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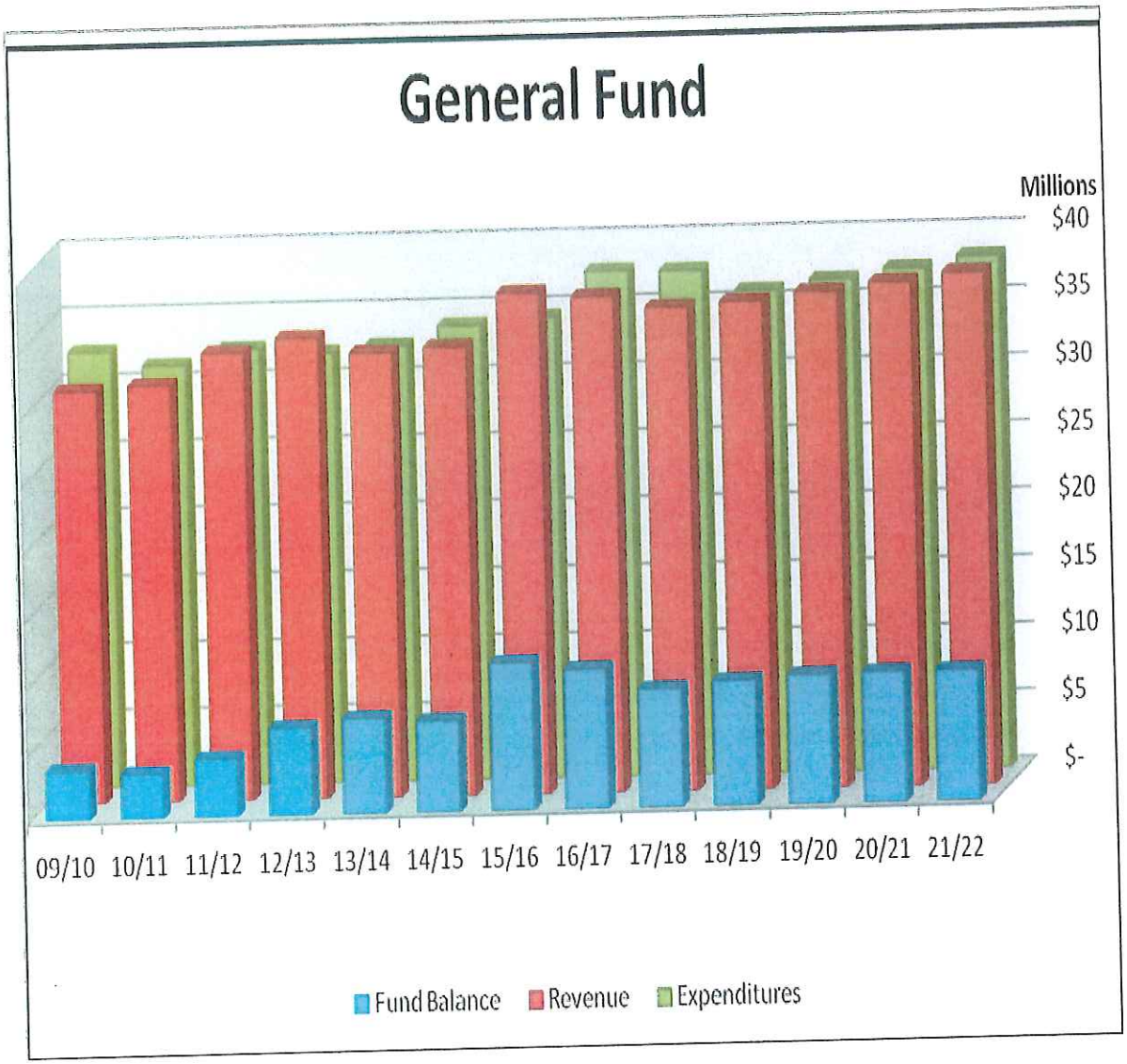



**While weathering some of the worst economic times in almost 80 years, Bradley County even with no revenue growth but with careful use of available funds (fund balances and current year revenues), was able to manage the allocation of expenditures to insure normal operations of services to our citizens.**

**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.**

11/3/2017 9:32

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

**LONG RANGE PLAN AUDITED NUMBERS (OPTION 3)**

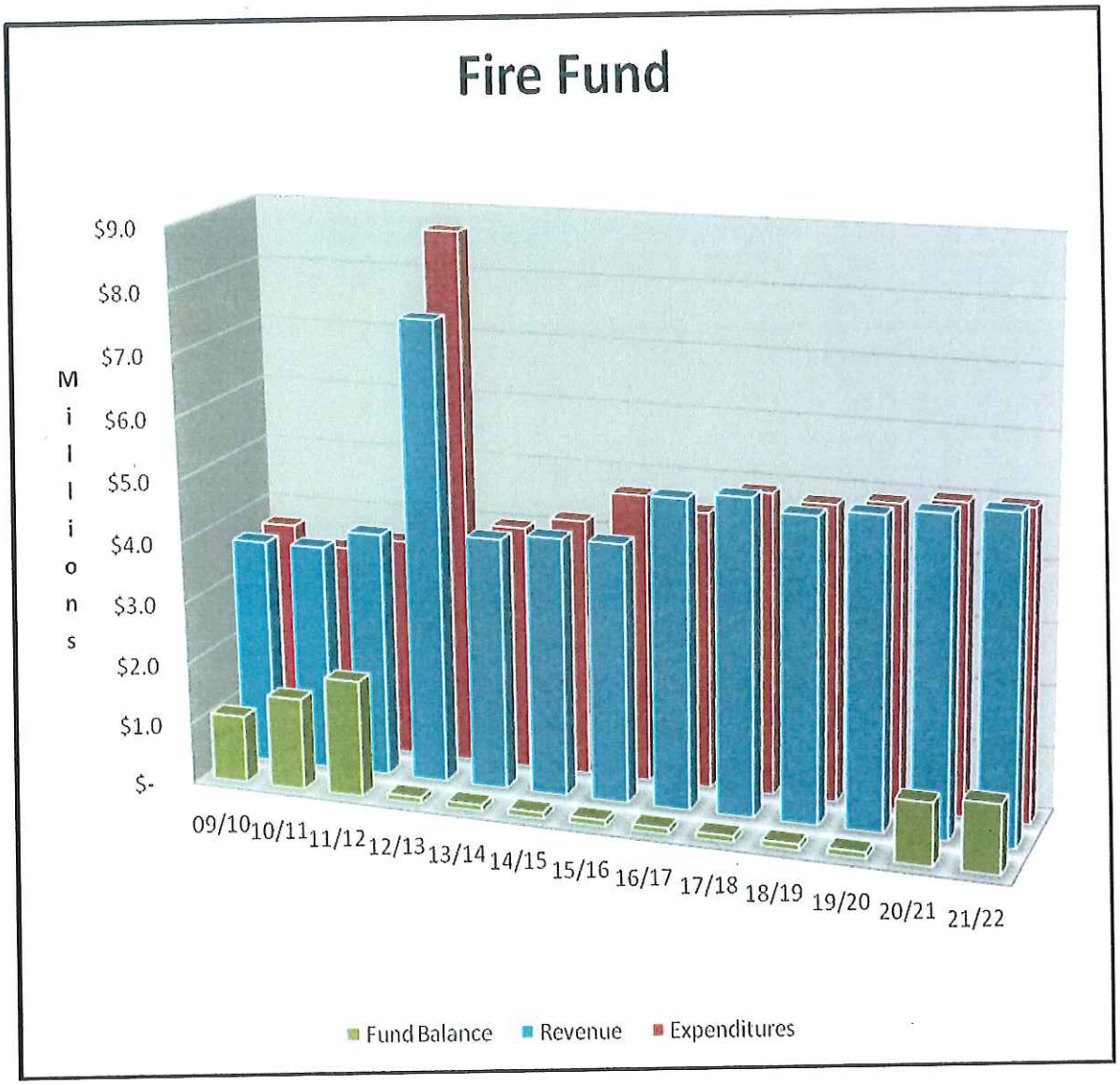
| | Actual 2012/2013 | Actual 2013/2014 | Actual 2014/2015 | Actual 2015/2016 | Estimated Totals 2016/2017 | Projection 2017/2018 | Projection 2018/2019 | Projection 2019/2020 | Projection 2020/2021 | Projection 2021/2022 |
|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUE** | | | | | | | | | | |
| Outside Fringe Fire Tax | 1,553,563 | 1,510,927 | 1,277,495 | 3,430,792 | 3,948,970 | 4,100,000 | 4,034,626 | 4,115,319 | 4,197,625 | 4,279,880 |
| Property Tax Rate | 0.3356 | 0.3440 | 0.3440 | 0.3440 | 0.4212 | 0.4212 | 0.4212 | 0.4212 | 0.4212 | 0.4212 |
| Inside Fringe Fire Tax | 1,700,925 | 1,707,544 | 2,235,811 (6 | - | - | - | - | - | - | - |
| Property Tax Rate | 0.4070 | 0.4212 | 0.4212 | 0.4212 | 0.4412 | 0.4412 | 0.4412 | 0.4412 | 0.4412 | 0.4412 |
| Other Revenue | 3,726,350 | 452,027 | 98,319 | 127,480 | - | - | - | - | - | - |
| 2% Growth (Inside Fringe) | - | - | - | - | - | | 47,599 | 48,551 | 49,522 | 50,512 |
| 2% Growth (Outside Fringe) | - | - | - | - | - | | 32,270 | 32,915 | 33,573 | 34,244 |
| Prior Yr Collections | 489,522 | 440,470 | 435,548 | 335,911 | 480,603 | 481,900 | 526,600 | 526,600 | 526,600 | 526,600 |
| Payments in Lieu of Taxes - TVA | | | | 4,685 | 4,900 | 5,100 | | | | |
| Payments in Lieu of Taxes - Local Utilities | | | | 3,381 | 4,001 | 4,200 | | | | |
| Payments in Lieu of Taxes - Other | 56,308 | 54,783 | 199,767 (7 | 235,950 | 506,679 | 506,679 | 307,463 | 307,463 | 307,463 | 307,463 |
| Sale of Equipment | | | | 625 | 1,500 | | | | | |
| Disaster Relief | - | - | - | - | - | - | - | - | - | - |
| Contributions | 25,000 | 30,154 | 26,000 | 25,500 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Other Local Revenue | | | | 13,130 | 8,304 | | | | | |
| Other State Revenue | | | | 26,400 | 28,800 | | | | | |
| Total Revenue | $ 7,551,668 | $ 4,195,905 | $ 4,272,940 | $ 4,203,855 | $ 5,008,757 | $ 5,122,879 | $ 4,973,559 | $ 5,055,848 | $ 5,139,783 | $ 5,223,700 |
| Fund Balance, Beginning of Year | 1,910,322 | 699,348 | 816,065 | 576,093 | 81,227 | 539,627 | 771,754 | 856,071 | 932,541 | 1,001,006 |
| Total Available Funds | $ 9,461,990 | $ 4,895,253 | $ 5,089,005 | $ 4,779,947 | $ 5,089,984 | $ 5,662,506 | $ 5,745,313 | $ 5,911,919 | $ 6,072,324 | $ 6,224,706 |
| Less: Expenditures | 8,762,642 | 4,079,188 | 4,256,479 | 4,698,720 | 4,550,357 | 4,890,752 | 4,889,243 | 4,979,378 | 5,071,318 | 5,073,157 |
| **FUND BALANCE, END OF YEAR** | $ 699,348 | $ 816,065 | $ 832,526 | $ 81,227 | $ 539,627 | $ 771,754 | $ 856,071 | $ 932,541 | $ 1,001,006 | $ 1,151,550 |
| Reserve Required (10%) | 86,991 | 374,168 | 202,033 | 210,435 | 227,518 | 244,538 | 244,462 | 248,969 | 253,566 | 253,658 |
| Reserve Required (8%) | | | | | - | - | - | - | - | - |
| Actual Reserve | 97.6% | 9.0% | 17.0% | 1.7% | 11.9% | 15.8% | 17.5% | 18.7% | 19.7% | 22.7% |

**FIRE FUND - 121 & 127**

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | 3,065,420 | 3,691,835 | 3,850,466 | 4,486,507 | 4,336,344 | 4,680,039 | 4,463,460 | 4,551,829 | 4,641,966 | 4,641,966 |
| 2% Inflation/Non-Salaried Expenses | - | - | - | - | - | | 16,066 | 16,387 | 16,715 | 17,049 |
| 2% Raise & Benefits | - | - | - | - | - | | 72,304 | 73,750 | 75,225 | 76,730 |
| Capital Purchases | - | - | - | - | - | - | - | - | - | - |
| FEMA Grant Buildings Cost | 1,123,209 | - | - | - | - | - | - | - | - | - |
| Debt Building/Trucks/Equipment | 2,882,000 | - | - | - | - | - | - | - | - | - |
| Land on Georgetown Road | | | | | | | | | | - |
| Fund Bal. - Buildings, Truck & Equip | 441,828 (2 | 173,940 (2 | - | - | - | - | - | - | - | - |
| Engine & Equipment | - | - | 195,700 (4 | - (4 | - (4 | - (4 | 125,000 (4 | 125,000 | 125,000 | 125,000 |
| Transfers to Debt Service | 9,666 (3 | 213,413 (3 | 210,313 (3 | 212,213 (3 | 214,013 (3 | 210,713 (3 | 212,413 (3 | 212,413 | 212,413 | 212,413 |
| City Contract | 1,062,950 (5 | - | - | - | - | - | - | - | - | - |
| Prior Year Collections to City | 177,569 | - | - | - | - | - | - | - | - | - |
| **Total Expenditures** | 8,762,642 | 4,079,188 | 4,256,479 | 4,698,720 | 4,550,357 | 4,890,752 | 4,889,243 | 4,979,378 | 5,071,318 | 5,073,157 |

| 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) |
| Total Additional Capital | 2,882,000 (3) |

(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 2016/2017 - 2020/2021.
(7) First year of Wacker
Increase Rural 7.72¢ Property Taxes and increase Fringe 2¢ starting 2016/2017




**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.**

# ADLEY COUNTY, TENNESSEE
## E ROAD FUND - 131

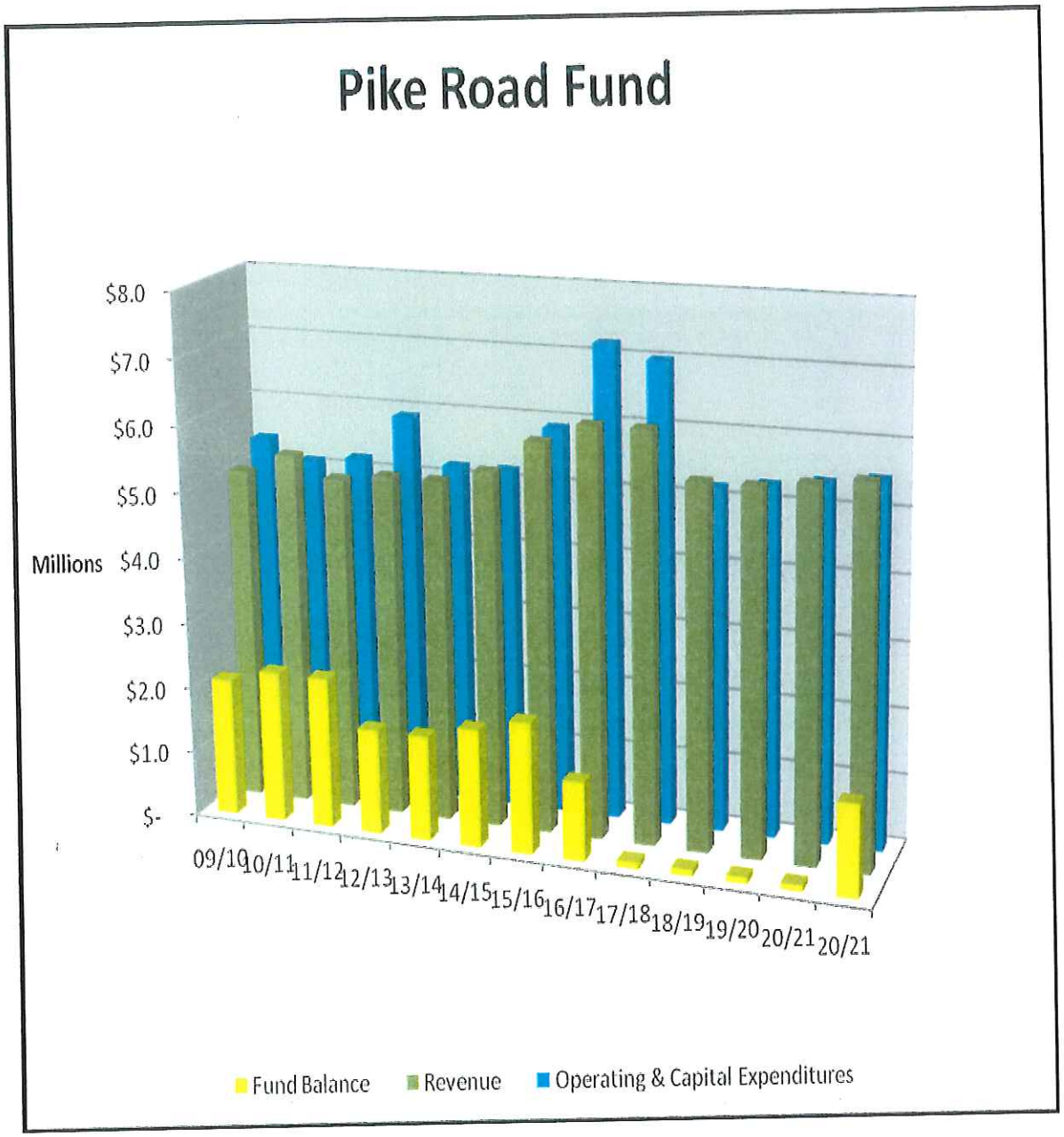
**LONG RANGE PLAN AUDITED NUMBER**

| unt | | Actual 2012/2013 | Actual 2013/2014 | Actual 2014/2015 | Actual 2015/2016 (1) | Estimate 2016/2017 (2) | Projection 2017/2018 | Projection 2018/2019 | Projection 2019/2020 | Projection 2020/2021 | Projection 2021-2022 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 00 | COUNTY PROPERTY TAXES | | | | | | | | | | |
| 10 | Current Property Tax | $ 2,454,865 | $ 2,432,743 | $ 2,592,520 | $ 2,531,343 | $ 2,500,450 | $ 2,571,161 | $ 2,622,584 | $ 2,675,036 | $ 2,728,537 | 2,783,107 |
| | Property Tax Rate | 0.1263 | 0.1287 | 0.1320 | 0.1276 | 0.1244 | 0.1244 | 0.1257 | 0.1257 | 0.1257 | 0.1257 |
| 20 | Trustee's Collections - Prior Yr | 87,109 | 75,868 | 74,804 | 34,168 | 68,800 | 68,000 | 69,360 | 70,747 | 72,162 | 73,605 |
| 30 | Circuit/Clerk & Master Collections - Prior Yr | 55,272 | 49,063 | 44,547 | 49,531 | 40,000 | 40,000 | 40,800 | 41,616 | 42,448 | 43,297 |
| 40 | Interest & Penalty | 15,487 | 14,167 | 13,150 | 10,876 | 11,400 | 11,000 | 11,220 | 11,444 | 11,673 | 11,907 |
| 61 | Payments in Lieu of Taxes - T.V.A. | 1,642 | 1,940 | 2,551 | 1,738 | 2,000 | 1,900 | 1,938 | 1,977 | 2,016 | 2,057 |
| 62 | Payments in Lieu of Taxes - Local Utilities | 809 | 1,145 | 1,184 | 1,254 | 1,200 | 1,200 | 1,224 | 1,248 | 1,273 | 1,299 |
| 63 | Payments in Lieu of Taxes - Other | 48,076 | 48,477 | 87,915 | 105,002 | 75,493 | 75,493 | 48,581 | 48,581 | 48,581 | 48,581 |
| 20 | Bank Excise Tax | 7,876 | 10,131 | 13,629 | 14,415 | 13,000 | 13,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 30 | Sale of Materials & Supplies | 5,874 | 4,948 | 5,946 | 0 | 2,000 | 2,000 | 400 | 400 | 400 | 400 |
| 70 | Miscellaneous Refunds | 8,898 | 2,446 | 5,731 | 87,366 | 28,800 | 100 | 310 | 310 | 310 | 310 |
| 30 | Sale of Equipment | 0 | 0 | 77,818 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Damages Recovered from Individuals | 0 | 20,265 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | Misc. Local Revenues | 12,245 | 13,266 | 12,344 | 13,239 | 15,000 | 14,000 | 13,500 | 13,500 | 13,500 | 13,500 |
| 10 | State Bridge Program Grant | 146,200 | 4,910 | 46,058 | 658,180 | 75,168 | 125,368 | 350,000 | 350,000 | 350,000 | 350,000 |
| 20 | State Aid Progrm | 0 | 466,726 | 209,823 | 37,430 | 1,029,497 | 1,029,497 | 0 | 0 | 0 | 0 |
| 30 | State Litter Program Grant | 64,365 | 55,835 | 55,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | Other Public Works Grants | 0 | 0 | 9,132 | | | | | | | |
| 20 | Income Tax | 18,381 | 10,122 | 15,309 | 33,423 | 6,000 | 6,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| 51 | State Revenue Sharing - TVA | 73,823 | 71,759 | 75,351 | 73,949 | 60,000 | 60,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 20 | Gasoline & Motor Fuel Tax | 2,047,982 | 2,072,611 | 2,099,520 | 2,200,926 | 2,220,860 | 2,200,900 | 2,222,909 | 2,245,138 | 2,267,589 | 2,290,265 |
| 30 | Petroleum Special Tax | 71,406 | 71,406 | 71,406 | 71,406 | 70,998 | 71,406 | 70,700 | 70,700 | 70,700 | 70,700 |
| 30 | Disaster Relief | 0 | 0 | 61,115 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 00 | Insurance Recovery | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Transfer from Gen Fund (Road Testing) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Revenue | $ 5,120,310 | $ 5,427,828 | $ 5,574,853 | $ 5,924,246 | $ 6,220,666 | $ 6,291,025 | $ 5,514,526 | $ 5,591,698 | $ 5,670,191 | 5,750,029 |
| | Fund Balance, Beginning of year | 2,255,066 | 1,941,708 | 1,968,544 | 2,385,906 | 2,330,093 | 1,257,250 | 480,510 | 723,484 | 957,229 | 1,183,065 |
| | TOTAL AVAILABLE FUNDS | $ 7,375,376 | $ 7,369,536 | $ 7,543,397 | $ 8,310,152 | $ 8,550,759 | $ 7,548,275 | $ 5,995,036 | $ 6,315,182 | $ 6,627,419 | 6,933,093 |
| | Less: Expenditures | 5,433,668 | 5,400,992 | 5,157,491 | 5,980,059 | 7,293,509 | 7,067,765 | 5,271,552 | 5,357,953 | 5,444,354 | 5,530,756 |
| | FUND BALANCE, END OF YEAR | $ 1,941,708 | $ 1,968,544 | $ 2,385,906 | $ 2,330,093 | $ 1,257,250 | $ 480,510 | $ 723,484 | $ 957,229 | $ 1,183,065 | 1,402,338 |
| | Reserve Requirement (7% of Expenditures) | | 378,069 | 361,024 | 418,604 | 510,546 | 494,744 | 369,009 | 375,057 | 381,105 | 387,153 |

| CE ROAD FUND - 131 | | Actual 2012/2013 | Actual 2013/2014 | Actual 2014/2015 | Actual 2015/2016 | Estimate 2016/2017 | Projection 2017/2018 | Projection 2018/2019 | Projection 2019/2020 | Projection 2020/2021 | Projection 2021-2022 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1000 | Administration | 447,094 | 442,883 | 568,332 | 535,907 | 650,997 | 687,396 | 504,481 | 504,481 | 504,481 | 504,481 |
| 2000 | Highway & Bridge Maintenance | 2,769,594 | 1,943,540 | 2,081,849 | 2,037,487 | 2,939,782 | 2,661,574 | 2,592,000 | 2,592,000 | 2,592,000 | 2,592,000 |
| 3100 | Operation & Maintenance of Equipment | 582,007 | 523,211 | 470,754 | 386,657 | 611,848 | 550,281 | 481,073 | 481,073 | 481,073 | 481,073 |
| 3400 | Quarry Operations | 0 | 0 | 0 | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 4000 | Litter & Trash Collection | 100,767 | 95,756 | 102,600 | 42,638 | 0 | 0 | 91,011 | 91,011 | 91,011 | 91,011 |
| 5000 | Other Charges | 162,268 | 161,779 | 188,106 | 188,710 | 204,242 | 205,242 | 170,320 | 170,320 | 170,320 | 170,320 |
| 6000 | Employee Benefits | 770,742 | 745,817 | 771,224 | 783,307 | 943,144 | 999,399 | 817,075 | 817,075 | 817,075 | 817,075 |
| 8000 | Capital Outlay | 319,140 | 1,236,812 | 755,290 | 1,389,831 | 1,541,508 | 1,512,711 | 260,000 | 260,000 | 260,000 | 260,000 |
| 1200 | Bridge Renovations & Replacements | 282,056 | 251,194 | 219,336 | 615,522 | 401,888 | 451,062 | 269,091 | 269,091 | 269,091 | 269,091 |
| | 1% Inflation/Non-Salaried Expenses (Accumulative) | | | | | 0 | | 50,153 | 100,306 | 150,459 | 200,613 |
| | 1.5% Raises & Benefits (Accumulative) | | | | | 0 | | 36,248 | 72,496 | 108,744 | 144,992 |
| | TOTAL EXPENDITURES | $ $ 5,433,668 | $ 5,400,992 | $ 5,157,491 | $ 5,980,059 | $ 7,293,509 | $ 7,067,765 | $ 5,271,552 | $ 5,357,953 | $ 5,444,354 | 5,530,756 |

% Projected Growth in Property Tax each year 2017/2018 - 2020/2021
% Projected Growth in Gasoline & Motor Fuel Tax 2015/2016 - 2020/2021

1 Reallocated Pilot by adjusting Prop Tax 0.44¢
2 Reallocated Pilot by adjusting Prop Tax 0.32¢




**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.**

ADLEY COUNTY, TENNESSEE

NERAL DEBT SERVICE - 151

**LONG RANGE PLAN AUDITED NUMBERS**

11/3/17 9:32 AM

| | | Actual 2012/2013 | Actual 2013/2014 | Actual 2014/2015 | 1 Actual 2015/2016 | 2 Estimated Totals 2016/2017 | 3 Projection 2017/2018 | Projection 2018/2019 | Projection 2019-2020 | Projection 2020-2021 | Projection 2021-2022 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 10 | Current Property Tax | $ 4,382,996 | $ 4,341,882 | $ 4,621,151 | $ 5,294,897 | $ 4,852,159 | $ 6,753,509 | $ 7,067,958 | $ 7,209,317 | $ 7,353,504 | $ 7,500,574 |
| | Property Tax Rate | 0.2255 | 0.2297 | 0.2356 | 0.2674 | 0.2414 | 0.3341 | 0.3341 | 0.3341 | 0.3341 | 0.3341 |
| 20 | Trustee's Collections - Prior Year | 141,206 | 135,459 | 139,429 | 68,616 | 116,288 | 300,000 | 320,000 | 330,000 | 330,000 | 330,000 |
| 30 | Circuit/Clerk & Master Collections - Prior Year | 98,685 | 87,377 | 81,368 | 102,666 | 130,000 | 150,000 | 170,000 | 170,000 | 170,000 | 170,000 |
| 40 | Interest and Penalty | 40,245 | 25,111 | 25,396 | 21,077 | 35,000 | 50,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| 61 | Payments in Lieu of Taxes - T.V.A. | 3,465 | 3,196 | 3,209 | 3,642 | 3,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 62 | Payments in Lieu of Taxes - Local Utilities | 1,445 | 2,043 | 2,112 | 2,628 | 2,293 | 145,000 | 145,000 | 145,000 | 145,000 | 145,000 |
| 63 | Payments in Lieu of Taxes - Other | 85,837 | 86,520 | 158,248 | 220,044 | 328,468 | 328,468 | 328,468 | 328,468 | 328,468 | 328,468 |
| 20 | Bank Excise Tax | 14,061 | 18,082 | 24,326 | 30,207 | 22,698 | 16,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 10 | Investment Income | 0 | 1,836 | 2,100 | 1,875 | 5,250 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 20 | Hall Income Tax | 32,805 | 18,066 | 32,083 | 64,858 | 25,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 51 | State Revenue Sharing - T.V.A. | 131,806 | 128,074 | 134,490 | 154,968 | 150,000 | 175,000 | 180,000 | 180,000 | 180,000 | 180,000 |
| 00 | Payments to Refunded Debt Escrow Agent | (4,340,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 00 | Refunding Debt Issued | 4,255,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Tax Credit Bond Rebate | 313,041 | 303,714 | 303,387 | 305,023 | 303,387 | 303,387 | 303,387 | 303,387 | 303,387 | 303,387 |
| 00 | Transfer from Other Sources | 142,417 | 213,413 | 210,313 | 130,063 | 0 | 0 | 0 | 0 | 0 | 0 |
| 00 | Transfers From Other Funds (Hotel/Motel) | 0 | 0 | 0 | 0 | 0 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| 00 | Transfers From Other Funds (Fire) | 207,400 | 204,834 | 63,574 | 212,213 | 214,013 | 210,713 | 212,413 | 214,013 | 210,513 | 210,513 |
| 00 | Transfers From Other Funds (Workhouse) | 0 | 0 | 0 | 0 | 0 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| | Total Revenue | $ 5,510,409 | $ 5,569,607 | $ 5,801,186 | $ 6,612,780 | $ 6,187,556 | $ 8,868,077 | $ 9,238,226 | $ 9,391,185 | $ 9,531,871 | $ 9,678,941 |
| | Fund Balance, Beginning Of Year | $ 14,136,118 | $ 12,965,129 | $ 11,650,560 | $ 10,667,963 | $ 10,242,491 | $ 9,532,838 | $ 9,655,581 | $ 9,856,102 | $ 10,075,474 | $ 10,276,472 |
| | TOTAL AVAILABLE FUNDS | $ 19,646,527 | $ 18,534,735 | $ 17,451,746 | $ 17,280,744 | $ 16,430,047 | $ 18,400,913 | $ 18,893,807 | $ 19,247,287 | $ 19,607,345 | $ 19,955,413 |
| | Less: Total Expenditure & Transfers | 6,681,397 | 6,884,176 | 6,783,783 | 7,038,253 | 6,897,209 | 8,745,332 | 9,037,705 | 9,171,813 | 9,330,873 | 9,330,873 |
| | FUND BALANCE, END OF YEAR | $ 12,965,129 | $ 11,650,560 | $ 10,667,963 | $ 10,242,491 | $ 9,532,838 | $ 9,655,581 | $ 9,856,102 | $ 10,075,474 | $ 10,276,472 | $ 10,624,540 |
| | Reserve Requirement (13 months of Debt Expense) | 7,133,087 | 7,354,616 | 7,235,476 | 7,495,087 | 7,301,351 | 9,298,068 | 9,620,965 | 9,766,249 | 9,938,564 | 9,938,564 |

124

NERAL DEBT SERVICE - 151

| | Actual 2012/2013 | Actual 2013/2014 | Actual 2014/2015 | Actual 2015/2016 | Estimated Totals 2016/2017 | Projection 2017/2018 | Projection 2018/2019 | Projection 2019-2020 | Projection 2020-2021 | Projection 2021-2022 |
|---|---|---|---|---|---|---|---|---|---|---|
| OTHER CHARGES | $ 97,009 | $ 95,300 | $ 104,882 | $ 119,711 | $ 157,500 | $ 162,500 | $ 156,814 | $ 156,814 | $ 156,814 | $ 156,814 |
| GENERAL GOVERNMENT DEBT SERVICE | | | | | | | | | | |
| Principal | $ 694,012 | $ 885,697 | $ 899,935 | $ 820,115 | $ 1,050,650 | $ 1,034,357 | $ 1,457,286 | $ 1,529,282 | $ 915,150 | $ 915,150 |
| Interest | 260,992 | 325,365 | 308,866 | 404,688 | 330,547 | 516,521 | 219,753 | 204,000 | 177,335 | 177,335 |
| Other Debt Service (Fees) | 133,487 | 64,399 | 59,843 | 86,102 | 51,665 | 250,822 | 250,000 | 250,000 | 250,000 | 250,000 |
| Bond Prin & Int on Workhouse* ($1.9 mm) | 0 | 0 | 0 | 0 | 0 * | 145,250 * | 150,000 * | 150,000 * | 150,000 * | 150,000 |
| Bond Prin & Int on Industrial Park ($3.0 mm) | 0 | 0 | 0 | 0 | 0 § | 245,000 § | 250,000 § | 250,000 § | 250,000 § | 250,000 |
| Total General Government Debt Service | $ 1,088,491 | $ 1,275,461 | $ 1,268,644 | $ 1,310,905 | $ 1,432,862 | $ 2,191,950 | $ 2,327,039 | $ 2,383,282 | $ 1,742,485 | $ 1,742,485 |
| EDUCATION DEBT SERVICE | | | | | | | | | | |
| Principal | $ 3,190,134 | $ 3,380,290 | $ 3,367,773 | $ 3,736,944 | $ 3,618,712 | $ 3,750,643 | $ 3,607,714 | $ 3,785,718 | $ 4,649,850 | $ 4,649,850 |
| Interest | 1,920,767 | 1,974,210 | 1,895,182 | 1,669,875 | 1,557,527 | 1,895,041 | 1,346,139 | 1,246,000 | 1,181,725 | 1,181,725 |
| Other Debt Service (Fees) | 384,996 | 158,915 | 147,302 | 200,818 | 130,608 | 395,198 | 500,000 | 500,000 | 500,000 | 500,000 |
| Bond Prin & Int on Schools | 0 | 0 | 0 | 0 | 0 | 350,000 | 1,100,000 **** | 1,100,000 **** | 1,100,000 **** | 1,100,000 |
| Total Education Debt Service | $ 5,495,897 | $ 5,513,415 | $ 5,410,257 | $ 5,607,637 | $ 5,306,847 | $ 6,390,882 | $ 6,553,852 | $ 6,631,717 | $ 7,431,574 | $ 7,431,574 |
| TOTAL EXPENDITURES | $ 6,681,397 | $ 6,884,176 | $ 6,783,783 | $ 7,038,253 | $ 6,897,209 | $ 8,745,332 | $ 9,037,705 | $ 9,171,813 | $ 9,330,873 | $ 9,330,873 |

Projected Growth in Property Tax each year 2015/2016 - 2020/2021

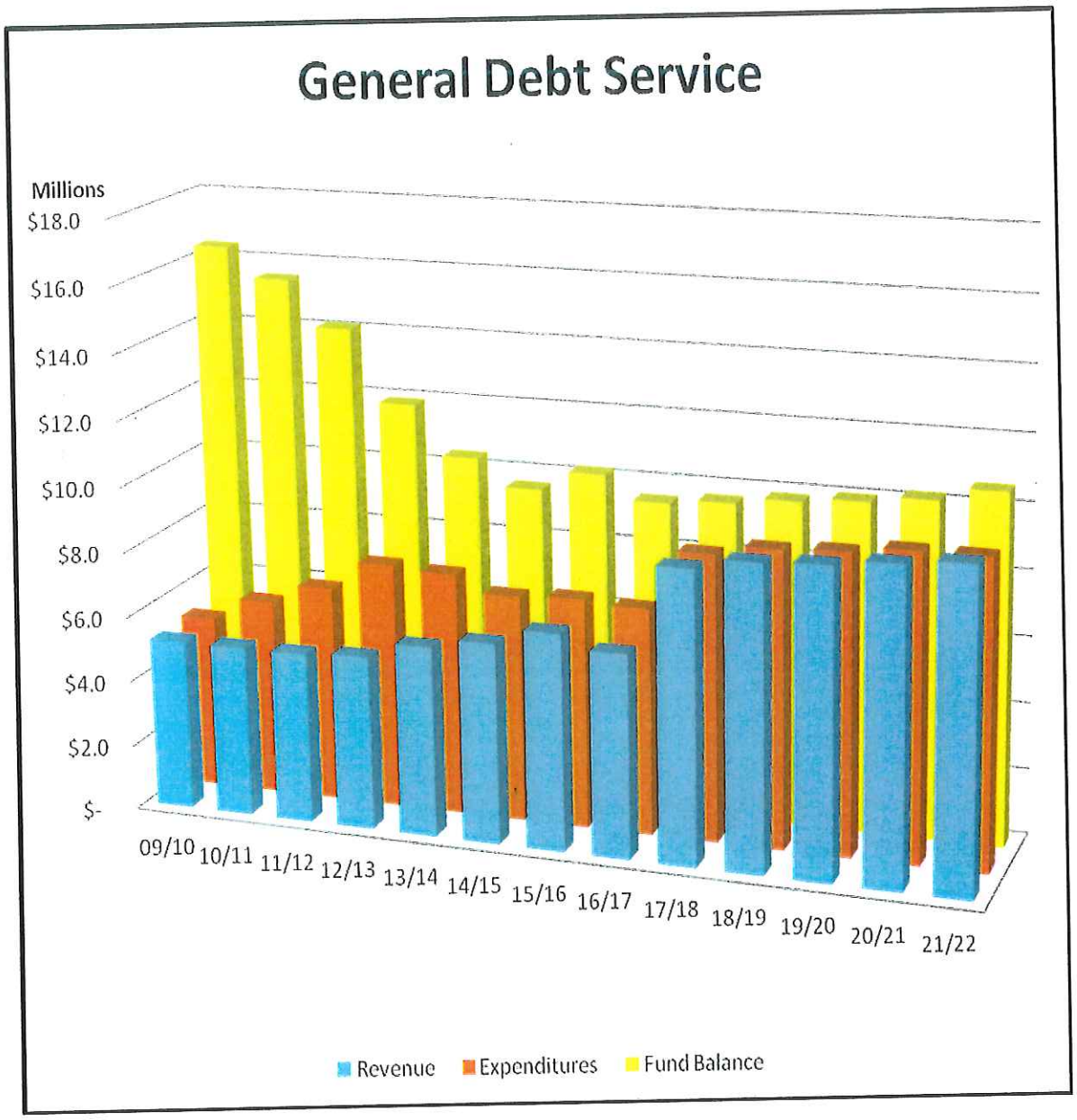
Pilot will be adjusted through re-allocation of Prop Tax in future Yrs

000,000 Estimate based on 15 Year Capital Outlay Note at 2% fixed rate.
8 mm less Litigation Reserve of $900,000 = $1.9M to
ow) Beginning fiscal year 2016/2017
ll year prin & interest

To borrow 7/1/17
****Full year interest & principal on 20 yr issue $16,650,000

§ Industrial Park Infrastructure, $3.0mm, 15 years beginning 17/18 @ 2%

1 Reallocated Pilot by adjusting Prop Tax 3.18¢
2 Reallocated Pilot by adjusting Prop Tax -2.60¢
3 Reallocated Pilot by adjusting Prop Tax 5.74¢
3 Moved 6.04¢ 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.**

11/3/17 9:32 AM

# BRADLEY COUNTY, TENNESSEE
## LONG RANGE PLAN AUDITED NUMBERS
## CAPITAL PROJECTS FUND - 171

| Account | | Actual 2011/2012 | Actual 2012/2013 | Actual 2013/2014 | Actual 2014/2015 | Actual 2015/2016 | Budgeted 2016/2017 | Projection 2017/2018 | Projection 2018/2019 | Projection 2019/2020 | Projection 2020/2021 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 40100 | COUNTY PROPERTY TAXES | | | | | | | | | | |
| 40110 | Current Property Tax | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Property Tax Rate | - | - | - | - | - | - | - | - | - | - |
| 40120 | Trustee's Collections - Prior Yr | 0 | 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 | 0 | 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 | 0 | 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 | 121,276 | 108,725 | 100,679 | 94,709 | 112,850 | 0 | 0 | 0 | 0 | 0 |
| 44170 | Misc. Refunds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44540 | Sale of Property | 0 | 0 | 0 | 60,000 | 132,506 | 0 | 0 | 0 | 0 | 0 |
| 44570 | Contributions & Gifts (Solid Waste) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44570 | Contributions & Gifts (Bank of Cleveland) | | | | | | 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 | 56,703 | 0 | 0 | 176,977 | 0 | 0 | 0 | 0 | 0 |
| | Total Revenue | $ 121,276 | $ 165,428 | $ 100,679 | $ 154,709 | $ 422,333 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Fund Balance, Beginning of year | 3,090,459 | 2,595,086 | 2,431,492 | 399,664 | 96,960 | 0 1 | 0 | 0 | 0 | 0 |
| | TOTAL AVAILABLE FUNDS | $ 3,211,735 | $ 2,760,514 | $ 2,532,171 | $ 554,373 | $ 519,293 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Less: Expenditures | 616,649 | 329,022 | 2,132,507 | 457,413 | 379,103 | 0 | 0 | 0 | 0 | 0 |
| | FUND BALANCE, END OF YEAR | $ 2,595,086 | $ 2,431,492 | $ 399,664 | $ 96,960 | $ 140,190 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |

| CAPITAL PROJECTS FUND - 171 | | Actual 2011/2012 | Actual 2012/2013 | Actual 2013/2014 | Actual 2014/2015 | Actual 2015/2016 | Budgeted 2016/2017 | Projection 2017/2018 | Projection 2018/2019 | Projection 2019/2020 | Projection 2020/2021 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 91110 | General Administration Projects | 16,315 | 6,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 91130 | Public Safety Projects (Sheriff) Workhouse | 242,933 | 82,077 •3 | 44,160 •2 | 0 | 98,607 | 0 | 0 | 0 | 0 | 0 |
| 91140 | Public Health & Welfare Projects (EMS) | 244,679 | 81,754 1* | 75,000 1* | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 91150 | Social, Cultural & Recreation Projects | 104,032 | 200 | 12,335 | 159,728 | 279,399 ó | 0 | 0 | 0 | 0 | 0 |
| 91190 | Other General Government Projects (Wacker) | 0 | 157,005 | 2,000,000 | 296,812 | 0 | 0 | 0 | 0 | 0 | 0 |
| 91200 | Highway & Street Capital Projects | 7,415 | 585 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Capital Projects | $ 615,374 | $ 327,921 | $ 2,131,495 | $ 456,540 | $ 378,006 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 58400 | OTHER CHARGES | | | | | | | | | | |
| 510 | Trustee's Commission | $ 1,275 | $ 1,101 | $ 1,012 | $ 873 | $ 1,097 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | TOTAL EXPENDITURES | $ 616,649 | $ 329,022 | $ 2,132,507 | $ 457,413 | $ 379,103 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |

Transfer from Capital Projects Fund-171 to Other Capital Projects Fund-189

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

| | | |
|---|---|---|
| ó Irrigation | 60,000 | 15-Sep |
| Infield Mix | 100,000 | 15-Oct |
| Bldg,Elect,etc | 15,000 | 15-Oct |
| Paving | 100,000 | 15-Nov |
| Concession | 20,000 | 16-Feb |
| | 295,000 | |

**BRADLEY COUNTY, TENNESSEE**
**COMMUNITY/INDUSTRIAL DEVELOPMENT FUND - 172**

1 **LONG RANGE PLAN** **Transfer for Lake Forest Option** 2 3

11/3/2017 9:32

| Account | | Actual 2010-2011 | Actual 2011/2012 | Actual 2012/2013 | Actual 2013/2014 | Actual 2014/2015 | Actual 2015/2016 | Estimate 2016/2017 | Projection 2017/2018 | Projection 2018/2019 | Projection 2019/2020 | Projection 2020/2021 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 40100 | COUNTY PROPERTY TAXES | | | | | | | | | | | |
| 40110 | Current Property Tax | $ 959,997 | $ 960,351 | $ 971,844 | $ 962,129 | $ 1,023,864 | $ 1,029,663 | $ 1,165,805 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Property Tax Rate | 0.0500 | 0.0500 | 0.0500 | 0.0509 | 0.0522 | 0.0520 | 0.5800 | - | - | - | - |
| 40120 | Trustee's Collections - Prior | 83,504 | 38,314 | 34,485 | 30,034 | 30,894 | 15,206 | 22,600 | 23,000 | 0 | 0 | 0 |
| 40130 | Circuit/Clerk & Master Collections - Prior Years | 35,104 | 27,392 | 21,881 | 19,361 | 17,721 | 16,415 | 20,000 | 20,000 | 0 | 0 | 0 |
| 40140 | Interest & Penalty | 11,464 | 6,005 | 5,749 | 5,568 | 5,630 | 4,493 | 5,077 | 0 | 0 | 0 | 0 |
| 40161 | Payments in Lieu of Taxes - T.V.A. | 709 | 650 | 768 | 708 | 711 | 708 | 1,000 | 0 | 0 | 0 | 0 |
| 40162 | Payments in Lieu of Taxes - Local Utilities | 329 | 236 | 320 | 453 | 468 | 511 | 500 | 0 | 0 | 0 | 0 |
| 40163 | Payments in Lieu of Taxes - Other | 7,601 | 11,484 | 19,033 | 19,172 | 35,065 | 42,791 | 62,219 | 0 | 0 | 0 | 0 |
| 40220 | Hotel/Motel Tax (2%) | 0 | 0 | 0 | 0 | 0 | 0 | 310,000 | 310,000 | 310,000 | 310,000 | 310,000 |
| 40320 | Bank Excise Tax | 3,250 | 3,061 | 3,118 | 4,007 | 5,390 | 5,874 | 5,000 | 0 | 0 | 0 | 0 |
| 44570 | Contributions & Gifts - Amazon | 0 | 791,961 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44570 | Contributions & Gifts - Santek | | | | | | | 600,000 | | | | |
| 46820 | Income Tax | 5,486 | 4,813 | 7,269 | 4,003 | 6,239 | 19,626 | 4,000 | 0 | 0 | 0 | 0 |
| 46851 | State Revenue Sharing - TVA | 40,737 | 29,536 | 29,225 | 28,380 | 29,798 | 30,136 | 40,000 | 0 | 0 | 0 | 0 |
| 46980 | Other State Grants - Amazon | 0 | 2,800,035 | 0 | 0 | 0 | 637,075 | 0 | 0 | 0 | 0 | 0 |
| 48140 | Contracted Services | 0 | 20,609 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Revenue | $ 1,148,183 | $ 4,694,447 | $ 1,093,692 | $ 1,073,815 | $ 1,155,780 | $ 1,802,498 | $ 2,236,201 | $ 353,000 | $ 310,000 | $ 310,000 | $ 310,000 |
| 49000 | OTHER SOURCES | | | | | | | | | | | |
| 49800 | Transfers from Other Funds | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Total Other Sources | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Total Revenues & Other Sources | $ 1,148,183 | $ 4,694,447 | $ 1,093,692 | $ 1,073,815 | $ 1,155,780 | $ 1,802,498 | $ 2,236,201 | $ 353,000 | $ 310,000 | $ 310,000 | $ 310,000 |
| | Fund Balance, Beginning of year | 1,147,836 | 1,854,065 | 1,636,889 | 1,124,094 | 1,055,380 | 1,327,473 | 1,200,394 | 1,891,036 | 93,888 | 147,888 | 201,888 |
| | TOTAL AVAILABLE FUNDS | $ 2,296,019 | $ 6,548,512 | $ 2,730,581 | $ 2,197,909 | $ 2,211,160 | $ 3,129,971 | $ 3,436,594 | $ 2,244,036 | $ 403,888 | $ 457,888 | $ 511,888 |
| | Less: Expenditures | 441,952 | 4,911,623 | 1,606,487 | 1,142,529 | 883,687 | 1,929,577 | 1,545,558 | 2,150,148 | 256,000 | 256,000 | 256,000 |
| | FUND BALANCE, END OF YEAR | $ 1,854,065 | $ 1,636,889 | $ 1,124,094 | $ 1,055,380 | $ 1,327,473 | $ 1,200,394 | $ 1,891,036 | $ 93,888 | $ 147,888 | $ 201,888 | $ 255,888 |

| COMMUNITY DEVELOPMENT FUND - 172 | | Actual 2010-2011 | Actual 2011/2012 | Actual 2012/2013 | Actual 2013/2014 | Actual 2014/2015 | Actual 2015/2016 | Estimate 2016/2017 | Projection 2017/2018 | Projection 2018/2019 | Projection 2019/2020 | Projection 2020/2021 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 58000 | OTHER OPERATIONS | | | | | | | | | | | |
| 58120 | Industrial Development (Whirlpool) | 178,761 | 721,239 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58120 | Industrial Development (Wacker) | 6,250 | 43,750 | 0 | 1,000,000 | 597,045 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58120 | Industrial Development (Interchange - South) | 0 | 74,437 | 999,423 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58120 | Industrial Development (Interchange - North) | 0 | 0 | 0 | 112,023 | 149,456 | 175,921 | 488,740 | 0 | 0 | 0 | 0 |
| 58120 | Industrial Development (Strategic Plan - Grant Match) | 0 | 35,788 | 24,212 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58120 | Industrial Development (Benton Pk/Durkee Rd)) | 0 | 999,135 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58120 | Industrial Development (Minnis Rd Sewer) | 234,810 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58120 | Industrial Development (New Ind. Park) | 0 | 0 | 0 | 0 | 0 | 1,073,605 * | 1,013,050 * | 0 | 0 | 0 | 0 |
| 58120 | Industrial Development (Amazon) | 0 | 3,015,969 | 551,961 | 0 | 0 | 637,075 | 0 | 0 | 0 | 0 | 0 |
| 58120 | Industrial Development (Veterans Nursing Home) | 0 | 0 | 0 | 0 | 105,114 | 10,738 | 0 | 894,148 | 0 | 0 | 0 = 1,010,000 |
| 58190 | Economic Development (Greenway) | 0 | 0 | 9,400 | 9,400 | 9,400 | 9,400 | 0 | 0 | 0 | 0 | 0 |
| 99100 | Transfer to Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 250,000 | 250,000 | 250,000 | 250,000 |
| | Transfer to 189 Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000,000 | 0 | 0 | 0 |
| | Total Capital Projects | $ 419,821 | $ 4,890,318 | $ 1,584,996 | $ 1,121,423 | $ 861,015 | $ 1,906,739 | $ 1,501,790 | $ 2,144,148 | $ 250,000 | $ 250,000 | $ 250,000 |
| 58400 | OTHER CHARGES | | | | | | | | | | | |
| 510 | Trustee's Commission | $ 22,131 | $ 21,305 | $ 21,491 | $ 21,106 | $ 22,672 | $ 22,838 | $ 43,768 | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 |
| | TOTAL EXPENDITURES | $ 441,952 | $ 4,911,623 | $ 1,606,487 | $ 1,142,529 | $ 883,687 | $ 1,929,577 | $ 1,545,558 | $ 2,150,148 | $ 256,000 | $ 256,000 | $ 256,000 |

Indicates a Property Tax Rate Change
1 Moved 5¢ to General Fund
2 Increase 4.41¢ for Pilot Reallocation
3 Moved 6.04¢ to Debt Service
Moved 3.57¢ to General Fund

*Principal & Interest Estimates

2% Projected Growth in Property Tax each year 2015/2016 - 2016/2017

# BRADLEY COUNTY, TENNESSEE

**LONG RANGE PLAN AUDITED NUMBERS**

## EDUCATIONAL CAPITAL PROJECTS FUND - 179

| Account | | Actual 2011/2012 | Actual 2012/2013 | Actual 2013/2014 | Actual 2014/2015 | Actual 2015/2016 | 1 Budget 2016/2017 | Projection 2017/2018 | Projection 2018/2019 | Projection 2019/2020 | Projection 2020/2021 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 40100 | COUNTY PROPERTY TAXES | | | | | | | | | | |
| 40110 | Current Property Tax | $ 32,664 | $ 33,054 | $ 32,123 | $ 33,083 | $ 31,700 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Property Tax Rate | 0.0017 | 0.0017 | 0.0017 | 0.0017 | 0.0016 | - | - | - | - | - |
| 40120 | Trustee's Collections - Prior Yr | 1,306 | 1,173 | 1,020 | 1,294 | 495 | 0 | 0 | 0 | 0 | 0 |
| 40130 | Circuit/Clerk & Master - Prior Yr | 931 | 744 | 711 | 572 | 560 | 0 | 0 | 0 | 0 | 0 |
| 40140 | Interest & Penalty | 202 | 193 | 187 | 186 | 136 | 0 | 0 | 0 | 0 | 0 |
| 40161 | Payments in Lieu of Taxes - T.V.A. | 22 | 26 | 24 | 21 | 22 | 0 | 0 | 0 | 0 | 0 |
| 40162 | Payments in Lieu of Taxes - Local Utilities | 8 | 11 | 15 | 15 | 16 | 0 | 0 | 0 | 0 | 0 |
| 40163 | Payments in Lieu of Taxes - Other | 390 | 647 | 640 | 1,142 | 1,317 | 0 | 0 | 0 | 0 | 0 |
| 40320 | Bank Excise Tax | 104 | 106 | 134 | 176 | 181 | 0 | 0 | 0 | 0 | 0 |
| 44110 | Investment Income | 164 | 243 | 130 | 192 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44170 | Misc. Refunds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44540 | Sale of Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44570 | Contributions & Gifts (Bank of Cleveland) | 0 | 0 | 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 | 1,004 | 996 | 948 | 970 | 927 | 0 | 0 | 0 | 0 | 0 |
| 46980 | Other State Grants-Recreation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Revenue | $ 36,795 | $ 37,193 | $ 35,932 | $ 37,651 | $ 35,354 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Fund Balance, Beginning of year | 105,226 | 129,938 | 154,524 | 179,205 | 204,410 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL AVAILABLE FUNDS | $ 142,021 | $ 167,131 | $ 190,456 | $ 216,856 | $ 239,764 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Less: Expenditures | 12,083 | 12,607 | 11,251 | 12,446 | 194,231 | 0 | 0 | 0 | 0 | 0 |
| | FUND BALANCE, END OF YEAR | $ 129,938 | $ 154,524 | $ 179,205 | $ 204,410 | $ 45,533 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |

| EDUCATIONAL CAPITAL PROJECTS FUND - 179 | Actual 2011/2012 | Actual 2012/2013 | Actual 2013/2014 | Actual 2014/2015 | Actual 2015/2016 | Budget 2016/2017 | Projection 2017/2018 | Projection 2018/2019 | Projection 2019/2020 | Projection 2020/2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Contract with Other School Systems | 11,387 | 11,901 | 10,571 | 11,731 | 0 * | 0 | 0 | 0 | 0 | 0 |
| BCHS/WVHS 10/7/2015 | | | | | 193,550 | | | | | |
| Transfer to fund 189 | | | | | 0 ** | | | | | |
| Total Capital Projects | $ 11,387 | $ 11,901 | $ 10,571 | $ 11,731 | $ 193,550 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 58400 OTHER CHARGES | | | | | | | | | | |
| 510 Trustee's Commission | $ 696 | $ 706 | $ 680 | $ 715 | $ 681 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| TOTAL EXPENDITURES | $ 12,083 | $ 12,607 | $ 11,251 | $ 12,446 | $ 194,231 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |

*Court Case - City of Athens & Etowah vs McMinn County (May 2015)

1 * Reallocated Pilot by adjusting Prop Tax .0001¢
2 ** Tranfer all funds into Other Capital Projects Fund 189

# ADLEY COUNTY, TENNESSEE

**G RANGE PLAN Transfer for Lake Forest Option**

## HER CAPITAL PROJECTS-189

| ınt | | Actual 2012/2013 | Actual 2013/2014 | Actual 2014/2015 | Actual 2015/2016 | 1 Estimated Totals 2016/2017 | 2 Projection 2017/2018 | 3 Projection 2018/2019 | Projection 2019/2020 | Projection 2020/2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| .0100 | COUNTY PROPERTY TAXES | $ 0 | $ 0 | $ 0 | $ 0 | $ 832,143 | $ 741,855 | $ 756,692 | $ 771,826 | $ 787,262 |
| .0110 | Current Property Tax | 0 | 0 | 0 | 0 | 0.0414 | 0.0367 | 0.0367 | 0.0367 | 0.0367 |
| | Property Tax Rate | 0 | 0 | 0 | 0 | 35,000 | 35,000 | 30,000 | 30,000 | 30,000 |
| 10120 | Trustee's Collections - Prior Yr | 0 | 0 | 0 | 0 | 15,900 | 15,900 | 10,000 | 10,000 | 10,000 |
| 10130 | Circuit/Clerk & Master - Prior Yr | 0 | 0 | 0 | 0 | 3,200 | 3,200 | 2,175 | 2,175 | 2,175 |
| 10140 | Interest & Penalty | 0 | 0 | 0 | 0 | 1,000 | 1,000 | 414 | 414 | 414 |
| 10161 | Payments in Lieu of Taxes - T.V.A. | 0 | 0 | 0 | 0 | 28,011 | 28,011 | 19,456 | 19,456 | 19,456 |
| 10162 | Payments in Lieu of Taxes - Local Utilities | 0 | 0 | 0 | 0 | 56,832 | 32,682 | 17,951 | 17,951 | 17,951 |
| 10163 | Payments in Lieu of Taxes - Other | 0 | 0 | 0 | 0 | 1,111 | 1,111 | 1,111 | 1,111 | 1,111 |
| 10320 | Bank Excise Tax | 0 | 0 | 0 | 0 | 100,187 | 100,187 | 100,187 | 100,187 | 100,187 |
| 44110 | Investment Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44170 | Misc. Refunds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44540 | Sale of Property | 0 | 0 | 0 | 0 | 0 | 700,000 | 700,000 | 700,000 | 700,000 ? |
| 44570 | Contributions & Gifts (Solid Waste) | 0 | 0 | 0 | 0 | 40,000 | 40,000 | 40,000 | 40,000 | 0 |
| 44570 | Contributions & Gifts (Bank of Cleveland) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46820 | Income Tax | 0 | 0 | 0 | 0 | 1,110 | 1,110 | 1,110 | 1,110 | 1,110 |
| 46851 | State Revenue Sharing - TVA | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| 46980 | Other State Grants-Recreation | 0 | 0 | 0 | | ** 45,533 | 0 | 0 | 0 | 0 |
| 49800 | Transfer from 179 Fund | 0 | 0 | 0 | | ** 140,190 | 0 | 0 | 0 | 0 |
| 49800 | Transer from 171 Fund for Recreation | | | | | | 1,000,000 | | | |
| | Transfer from 172 Fund - Lake Forest | | | | | | | | | |
| | Total Revenue | $ 0 | $ 0 | $ 0 | $ 0 | $ 1,300,217 | $ 2,700,056 | $ 1,679,096 | $ 1,694,230 | $ 1,669,666 |
| | Fund Balance, Beginning of year | 0 | 0 | 0 | 0 | 0 ** | 99,708 | 178,158 | 237,254 | 111,484 |
| | TOTAL AVAILABLE FUNDS | $ 0 | $ 0 | $ 0 | $ 0 | $ 1,300,217 | $ 2,799,764 | $ 1,857,254 | $ 1,931,484 | $ 1,781,151 |
| | Less: Expenditures | 0 | 0 | 0 | 0 | 1,200,509 | 2,621,606 | 1,620,000 | 1,820,000 | 720,000 |
| | FUND BALANCE, END OF YEAR | $ 0 | $ 0 | $ 0 | $ 0 | $ 99,708 | $ 178,158 | $ 237,254 | $ 111,484 | $ 1,061,151 |

| ıer Capital Projects-189 | | Actual 2012/2013 | Actual 2013/2014 | Actual 2014/2015 | Actual 2015/2016 | Totals 2016/2017 | Projection 2017/2018 | Projection 2018/2019 | Projection 2019/2020 | Projection 2020/2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| 91110 | General Administration Projects | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 91130 | Public Safety Projects (Sheriff) Workhouse | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 91140 | Public Health & Welfare Projects (EMS) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 91150 | Social, Cultural & Recreation Projects | 0 | 0 | 0 | 0 | 175,509 ōō | 0 | 0 | 0 | 0 |
| 91190 | Other General Government Projects (Wacker) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 91200 | Highway & Street Capital Projects | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 = |
| | Schools-Lake Forest | 0 | 0 | 0 | 0 | 1,000,000 | 2,600,000 | 900,000 | 0 | = |
| | Veterans Home | 0 | 0 | 0 | 0 | 0 | 0 | 700,000 | 300,000 | |
| | Amaerican Uniform Purchase | | | | | | | | 1,500,000 | 700,000 |
| | Total Capital Projects | $ 0 | $ 0 | $ 0 | $ 0 | $ 1,175,509 | $ 2,600,000 | $ 1,600,000 | $ 1,800,000 | $ 700,000 |
| 58400 510 | OTHER CHARGES Trustee's Commission | $ 0 | $ 0 | $ 0 | $ 0 | $ 25,000 | $ 21,606 | $ 20,000 | $ 20,000 | $ 20,000 |
| | TOTAL EXPENDITURES | $ 0 | $ 0 | $ 0 | $ 0 | $ 1,200,509 | $ 2,621,606 | $ 1,620,000 | $ 1,820,000 | $ 720,000 |

**ōō Lights** 16/17

** Transfer Educational Fund-179 & General Capital Projects Fund-171 to Other Capital Projects Fund-189

% Projected Growth in Property Tax each year 2016/2017 - 2020/2021

Court Case - City of Athens & Etowah vs McMinn County (May 2015)

Indicates a Property Tax Rate Change
1 Tax Rate 1.84¢
2 Tax Rate 1.83¢
3 Move 1¢ to General Fund

# 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.

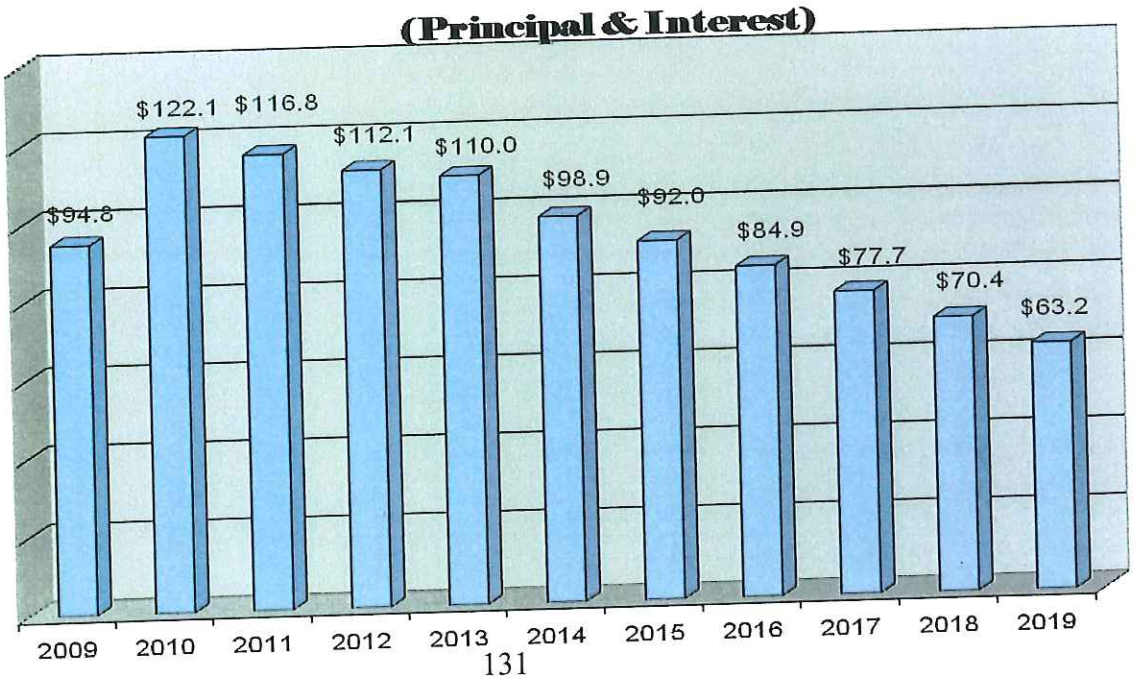
## EXISTING DEBT

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.

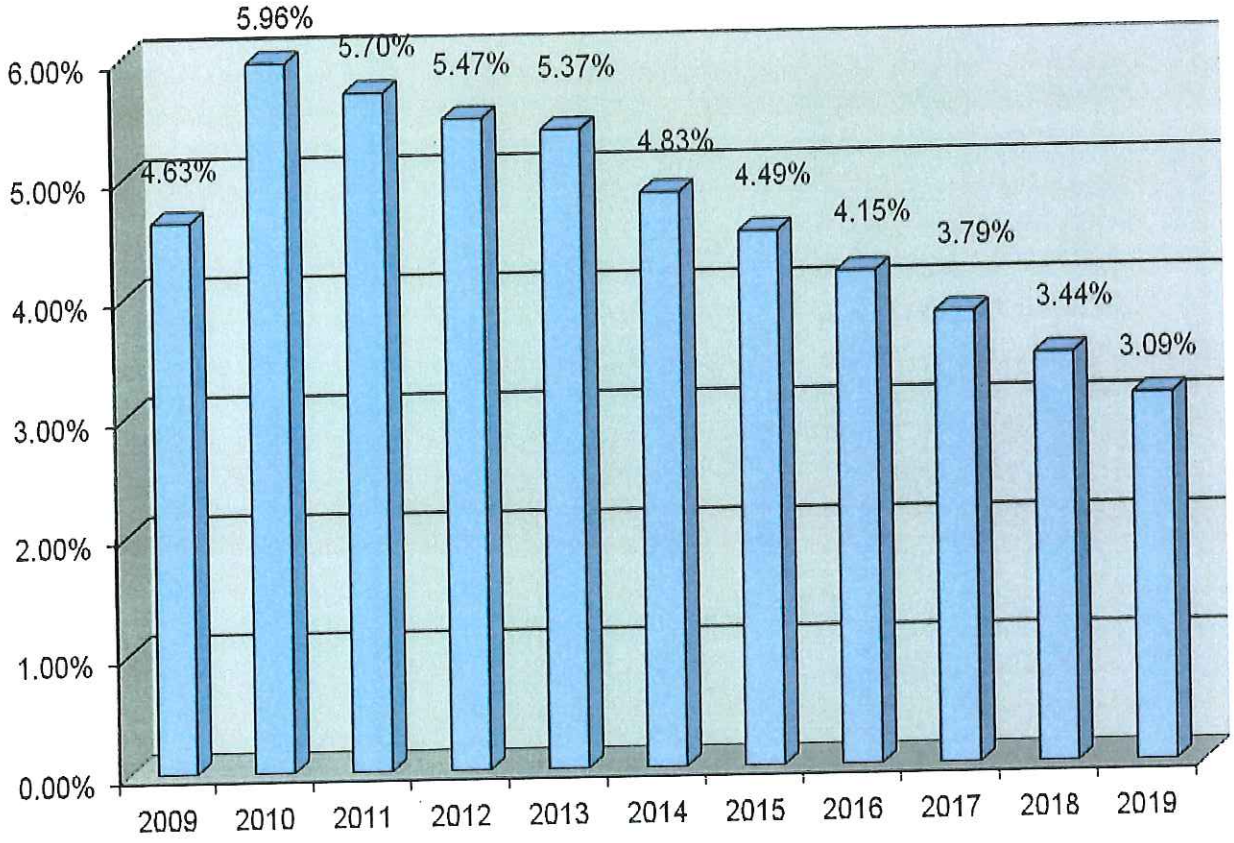
To accurately measure the full amount of debt for which Bradley County taxpayers are responsible, measurements of long-term debt involves an analysis of total direct debt – debt (including interest) that the county is explicitly obligated to pay. Total direct debt increased significantly in 2010, mostly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

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

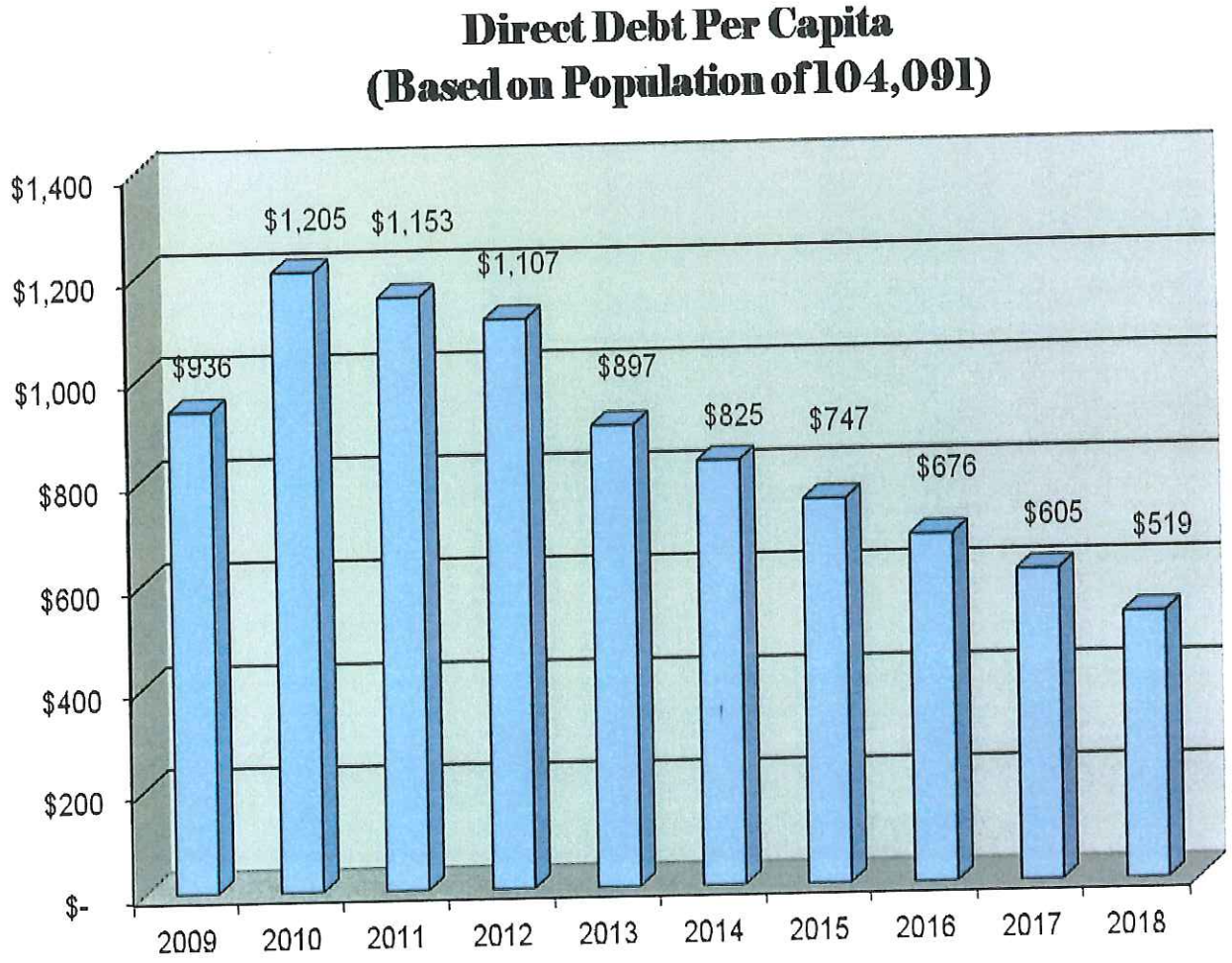


**Direct debt is typically measured as a percentage of the fair market value of all property. Normally the fair market value is referred to as the equalized value, and a three-year average is used to calculate the net debt percentage. The fair market value of property measures the wealth, or capacity, 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**

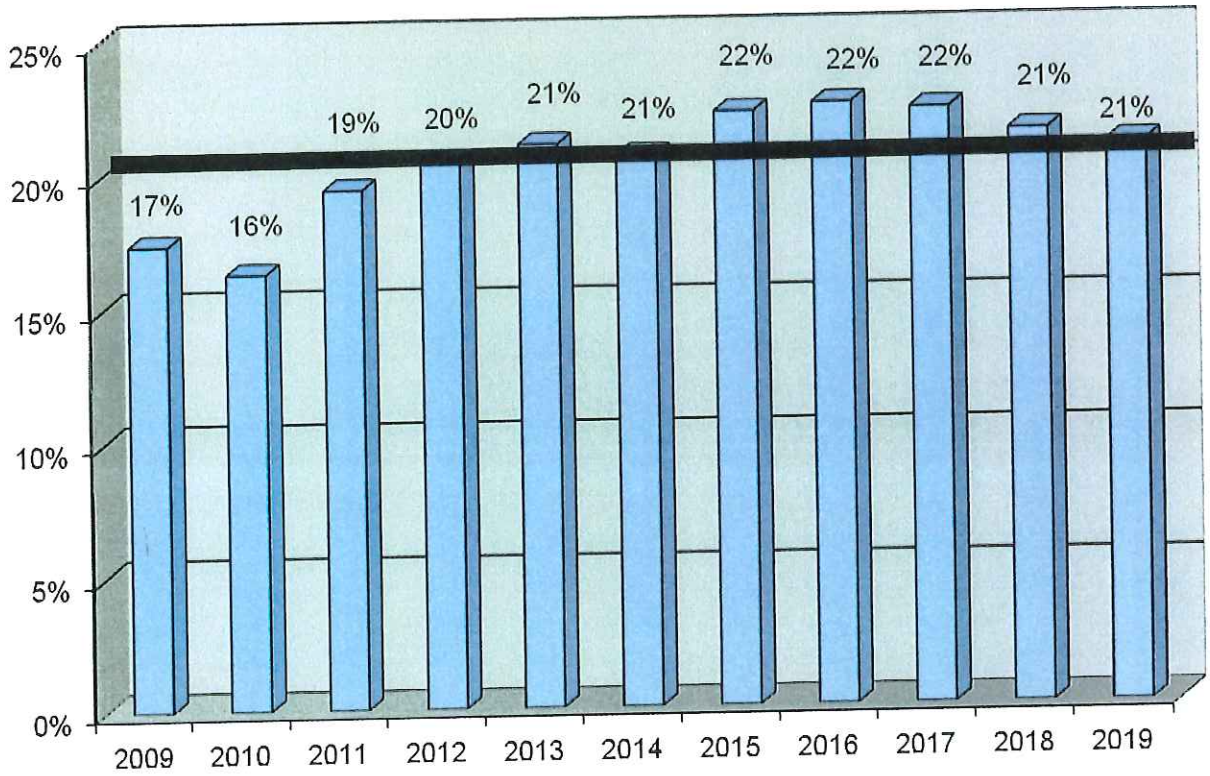


**Debt per capita is another standard measure used by rating agencies, credit analysts, and investors to evaluate debt burden. The amount of net tax-supported debt is divided by population, resulting in the dollar amount of debt per person. Debt per capita measures the amount of debt outstanding for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



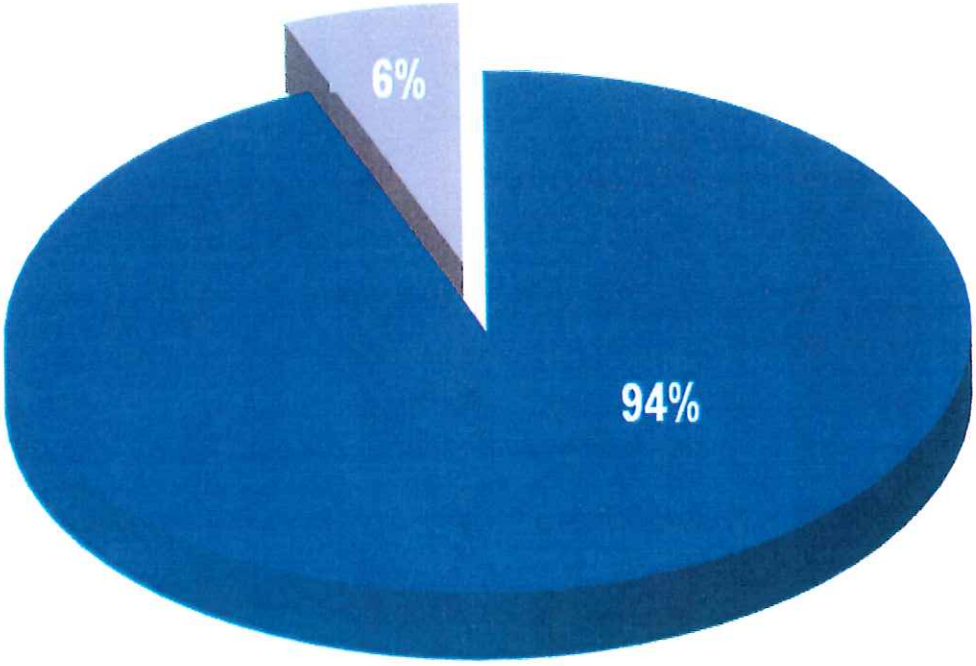
**The real measure of whether debt is excessive is determined by the impact of debt service requirements on the county budget, and whether future expenditure flexibility will be compromised to fund today's obligations. Debt service is an explicit obligation that must be paid and, therefore, is a fixed 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, 2017 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)**



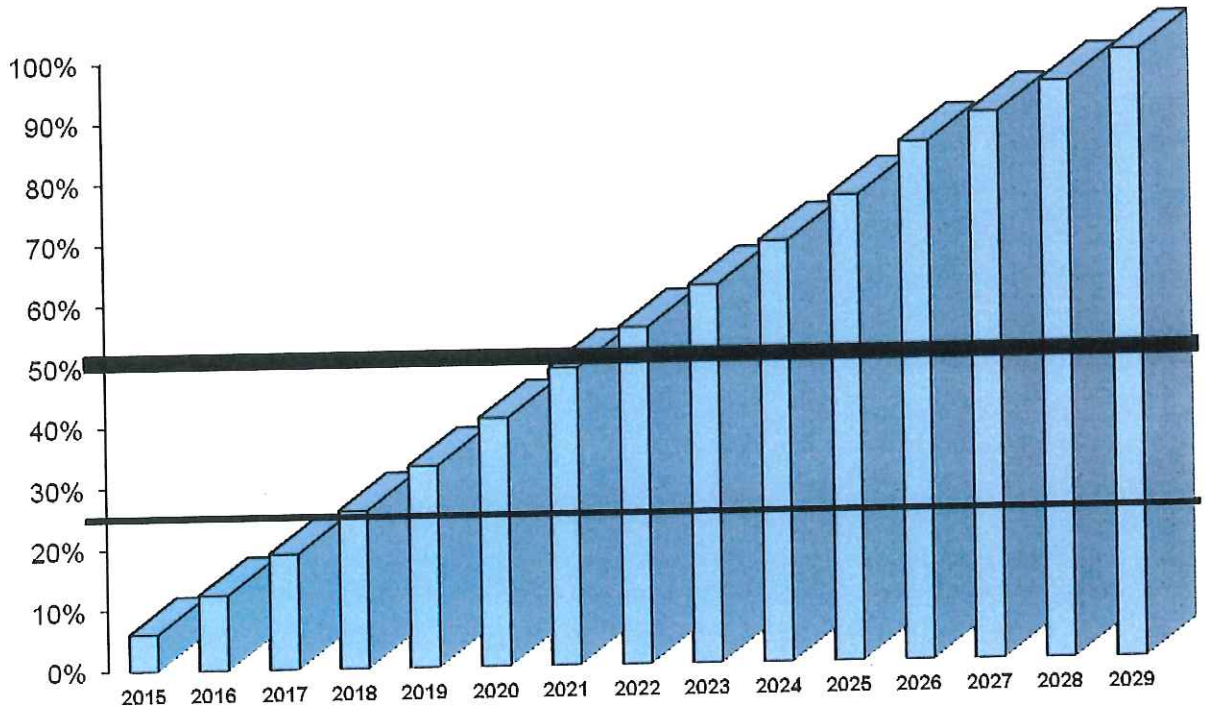
**For local governments debt service as of portion of overall spending average at approximately 8% to 10%. As of 6/30/2017, Bradley County averaged 5.6% which is well below the average most rating agencies expect to see.**

## 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.**

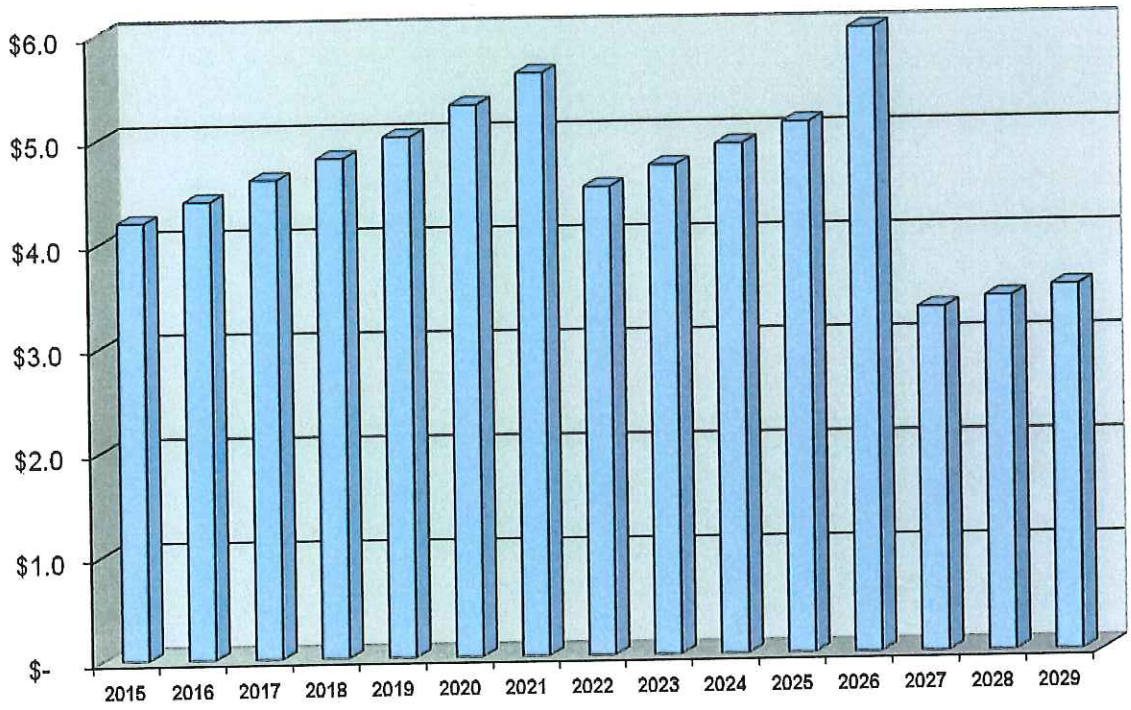
**Debt Service Principal Amortization**
**Existing Long-Term Debt**



# 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.** 137

- **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.**

# NOTES

# COMMISSION

Photo courtesy of Brian Graves Cleveland Daily Banner

Front row from left: Howard Thompson, **Dist. 4**; Johnny Mull, **Dist. 3**; Bobby Goins, **Dist. 5**; **County Mayor**-D. Gary Davis: Charlotte Peak, **Dist 4**; Robert Rominger, **Dist. 6,** Bill Winters**, Dist. 7:** Dan Rawls, **Dist. 6**

Back row from left: Terry Caywood, **Dist 1**; Milan Blake, **Dist. 3**; Mark Hall, **Dist. 7**; Mike Hughes, **Dist. 1**; Thom Crye, **Dist.** 2; Louie Alford, **Dist. 2;** and Jeff Yarber, **Dist. 5**.

# BRADLEY COUNTY

# ELECTED OFFICIALS

D. Gary Davis
County Mayor

Sandra Knight
Highway Superintendent

Donna Simpson
County Clerk

Mike Smith
County Trustee

Stanley Thompson,
Assessor of Property

Dina Swafford,
Register of Deeds

Eric Watson
Sheriff July 1 – August 31, 2018

Steve Lawson
Sheriff September 1, 2018

Gayla Miller
Circuit & General Sessions Court Clerk

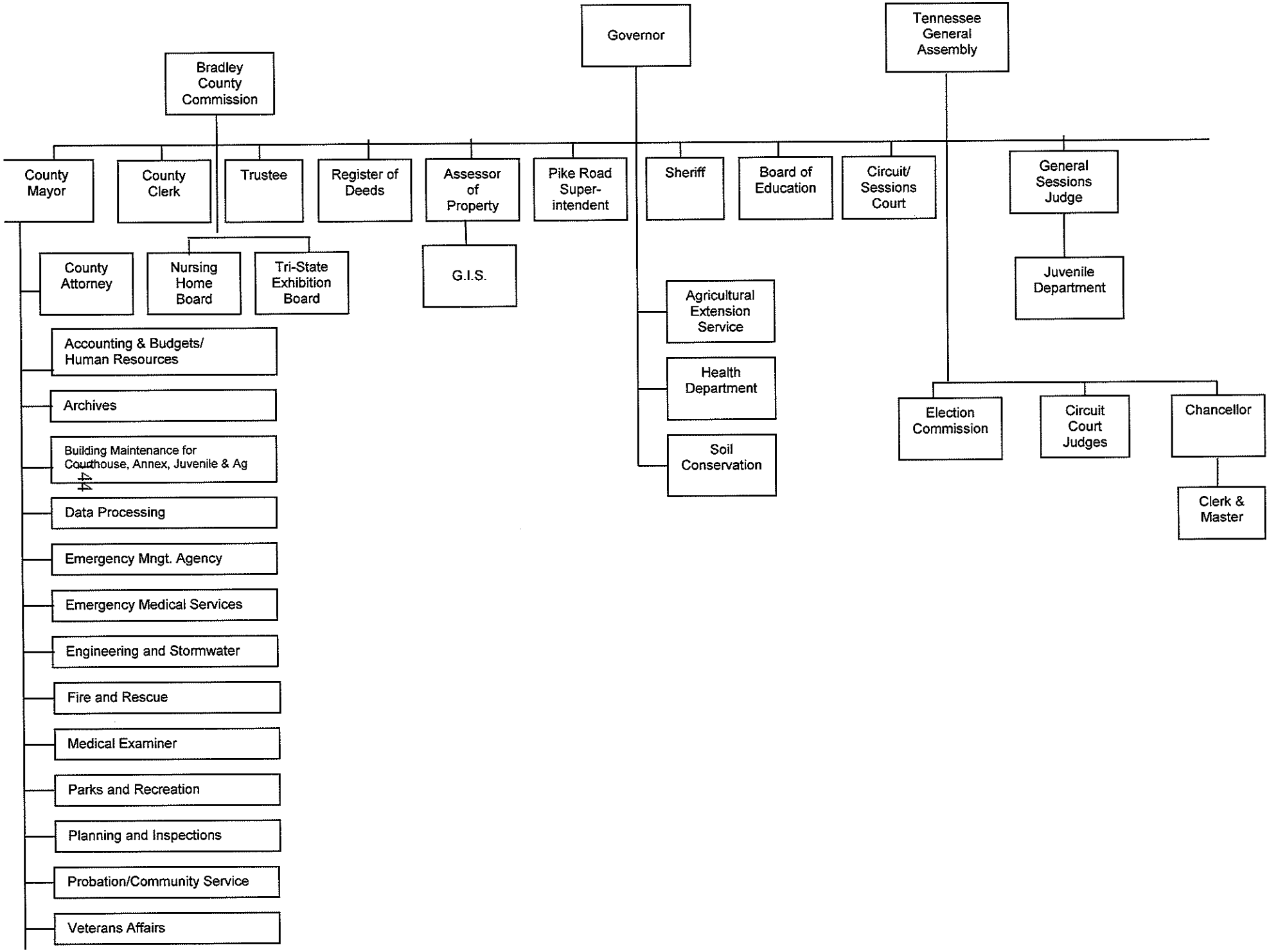
Daniel Swafford
Sessions Judge – Div. 1

Sheridan Randolph
Sessions Judge – Div. 2

# BRADLEY COUNTY MAYOR'S

# DEPARTMENT HEADS

Front row From left: Rena' Samples, **Finance Director:** Laura Wittmaier, **Assistant Medical Examiner**: **County Mayor,** D. Gary Davis: Crystal Freiberg, **County Attorney** Back row from left: Troy Spence, **EMA Director**; Lindsay Hathcock, **County Mayor Administrative Assistant:** Bentley Thomas, **Planning Director**: Shawn Fairbanks, **Emergency Services Director**: Larry McDaris, **Veteran Services Director**: Andy Lockhart, **Parks & Recreation Director**: Rich Kienlen, **Misdemeanor Probation Director**:


Governor
Tennessee General Assembly
Bradley County Commission
County Mayor
County Clerk
Trustee
Register of Deeds
Assessor of Property
Pike Road Super-intendent
Sheriff
Board of Education
Circuit/ Sessions Court
General Sessions Judge
County Attorney
Nursing Home Board
Tri-State Exhibition Board
G.I.S.
Juvenile Department
Agricultural Extension Service
Health Department
Soil Conservation
Accounting & Budgets/ Human Resources
Archives
Building Maintenance for Courthouse, Annex, Juvenile & Ag
Data Processing
Emergency Mngt. Agency
Emergency Medical Services
Engineering and Stormwater
Fire and Rescue
Medical Examiner
Parks and Recreation
Planning and Inspections
Probation/Community Service
Veterans Affairs
Election Commission
Circuit Court Judges
Chancellor
Clerk & Master

# PERSONNEL SCHEDULE

(Full Time and Part Time Combined)

| 101 # | GENERAL FUND DEPARTMENT | 2011-2012 Actual | 2012-2013 Actual | 2013-2014 Actual | 2014-2015 Actual | 2015-2016 Actual | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Budgeted |
|---|---|---|---|---|---|---|---|---|---|---|
| 51100 | County Commission | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| 51240 | Archives | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 |
| 51300 | County Mayor | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 |
| 51310 | Personnel | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 51400 | County Attorney | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 51500 | Election Commission | 6 | 8 | 8 | 8 | 8 | 8 | 12 | 3 | 3 |
| 51600 | Register of Deeds | 8 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| 51720 | Planning/Building Insp. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 |
| 51760 | Development (G.I.S.) | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 51800 | County Buildings | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 52100 | Accounting & Budgeting | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 52300 | Property Assessor's Office | 13 | 14 | 14 | 13 | 13 | 13 | 13 | 15 | 15 |
| 52400 | County Trustee's Office | 8 | 8 | 8 | 8 | 8 | 8 | 9 | 7 | 7 |
| 52500 | County Clerk's Office | 21 | 21 | 21 | 22 | 22 | 22 | 23 | 23 | 23 |
| 52600 | Data Processing | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 |
| 53120 | Circuit Court Clerk | 34 | 34 | 33 | 33 | 33 | 33 | 33 | 31 | 31 |
| 53310 | General Sessions Judge - Swafford | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 |
| 53310 | General Sessions Judge - Randolph | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 53330 | Adult Drug Court | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 |
| 53400 | Chancery Court | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 53500 | Juvenile Services | 9 | 10 | 10 | 11 | 11 | 11 | 11 | 10 | 10 |
| 53900 | Courts Community Service | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 53910 | Probation Services | 8 | 8 | 8 | 8 | 8 | 8 | 10 | 8 | 8 |
| 54110 | Sheriff's Department | 111 | 109 | 110 | 111 | 115 | 115 | 115 | 111 | 111 |
| 54120 | Traffic Safety Patrol | 6 | 5 | 6 | 4 | 0 | 0 | 0 | 6 | 6 |
| 54210 | Justice Center | 100 | 100 | 108 | 91 | 107 | 107 | 108 | 107 | 107 |
| 54230 | Juvenile Detention Center | 33 | 31 | 31 | 22 | 29 | 29 | 30 | 30 | 30 |
| 54240 | Juvenile Grant - JJS | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| 54240 | Juvenile Grant - BUG | 3 | 5 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 54250 | SE TN Community Corrections | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 54410 | Emergency Management Agency | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 54610 | Medical Examiner | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 |
| 55110 | Health Department - County | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 6 | 6 |
| 55130 | Emergency Medical Services | 90 | 100 | 100 | 86 | 105 | 105 | 105 | 113 | 113 |
| 55170 | Juvenile Drug Court | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 55190 | Health Department - State | 26 | 26 | 26 | 25 | 26 | 26 | 28 | 26 | 26 |
| 55751 | Recycling Center | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| 55900 | Health Department - Tobacco Prev Grant | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 2 |
| 56900 | Parks & Recreation | 29 | 29 | 29 | 28 | 36 | 36 | 36 | 44 | 44 |
| 57100 | Agricultural Extension Service | 9 | 2 | 2 | 7 | 7 | 7 | 7 | 9 | 9 |
| 57500 | Soil Conservation | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 57800 | Engineering & Storm Water Program | 5 | 4 | 4 | 3 | 3 | 3 | 2 | 2 | 2 |
| 58300 | Veterans' Services | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Total General Fund | | 593 | 597 | 601 | 566 | 617 | 617 | 625 | 627 | 629 |
| FUND | DEPARTMENT | | | | | | | | | |
| 116 | Solid Waste/Sanitation | 1 | 1 | 2 | 2 | 0 | 0 | 0 | 0 | 0 |
| 122 | Sheriff's Drug Fund | 6 | 6 | 4 | 0 | 0 | 3 | 2 | 2 | 1 |
| 124 | Tri-State Exhibition Center | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 6 |
| 121 | County Fire Department | 27 | 27 | 66 | 69 | 69 | 69 | 66 | 66 | 66 |
| | Volunteers | 150 | 150 | 150 | 150 | 150 | 150 | 110 | 110 | 110 |
| 131 | Pike Road Department | 59 | 59 | 63 | 65 | 65 | 65 | 59 | 60 | 61 |
| 141 | Schools | 953 | 953 | 970 | 988 | 1050 | 1050 | 1050 | 1036 | 1030 |
| | TOTAL - ALL FUNDS | 1,793 | 1,797 | 1,860 | 1,845 | 1,956 | 1,959 | 1,917 | 1,905 | 1,903 |

# BRADLEY COUNTY
## Fringe Benefits Summary
## As of July 1, 2018

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 7/1/2018:

| TYPES OF PLAN | COUNTY COST | EMPLOYEE COST | TOTAL COST |
|---|---|---|---|
| | | | |
| PLAN 1 SINGLE | $560.88 | $ .00 | $ 560.88 |
| PLAN 1 FAMILY | $560.88 | $831.11 | $1,391.99 |
| | | | |
| PLAN 2 SINGLE | $560.88 | $ .00 | $ 560.88 |
| PLAN 2 FAMILY | $560.88 | $823.39 | $1,384.27 |
| | | | |
| PLAN 3 SINGLE | $560.88 | $ 30.94 | $ 591.80 |
| PLAN 3 FAMILY | $560.88 | $907.87 | $1,468.75 |
| | | | |

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

***Life Insurance Coverage:***
The County currently provides $10,000 of Term 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 30th 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. New employees hired after October 2016 are covered under the TCRS Hybrid Plan. This plan offers both the TCRS plan along with a 401K. The County pays 4% towards the employees TCRS membership and 5% toward the employees 401K. Employees pay 5% toward their TCRS membership and start off at 2% toward their 401K.

***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 also available through USable 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
- Workhouse

## REVENUES:

### Overview:

Revenues projected for FY 2019 were 3.9%, or $1,493,038 higher than FY 2018 projected, mainly due to a slightly higher projected collection of money from the State Revenues.

For FY 2019 net growth in assessments was projected to increase by 2.0% in growth. Court fines, forfeitures and penalties are projected to decrease by 74,114 or 13.8% and charges for current services are projected to increase by $156,017 or 2.52%.

The County has budgeted to use $997,220 of its General Fund Balance in FY2019 for one-time capital purchases.

### Local Taxes:

Local Taxes are projected to decrease 4.7% over last year's budget. The county's base property tax rate will be $1.7084 per $100 of the assessed value. Property tax assessments are projected to increase at 2%. Property tax collections are the largest source of revenue in the General Fund. At $11,599,763 it represents 31.20% of total General Fund revenues.

Local Taxes represent $20,523,563 of the $38,409,638 General Fund revenues, or 53.4%. Combined, the Property Tax and Local Option Sales Tax represent 45.3% of the total General Fund.

### Licenses and Permits:

Licenses and Permits are projected to increase by $ 16,000 or by 3.7%. At $436,500, Licenses and Permits represent 1.13% of total General Fund revenues.

### Fines, Forfeitures & Penalties:

Fines, Forfeitures and Penalties are projected to decrease by 1.4% over the original FY2018 budget. At $537,343, this revenue source is 1.6% 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 $155,000, this revenue source is only 0.40% of total General Fund revenues.

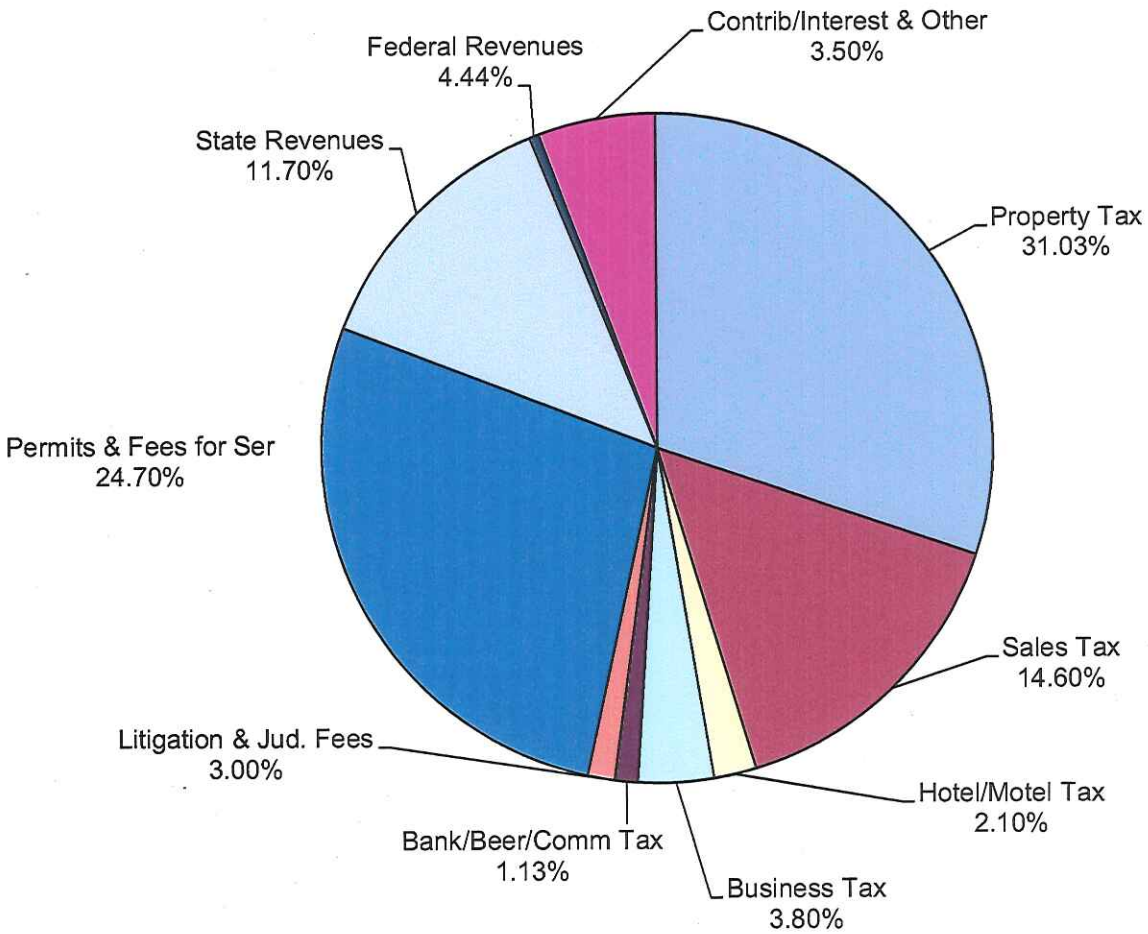
## Charges for Services:

Charges for Services are projected to increase $156,017 or 2.52%. The majority of this increase in revenue can be attributed to the ambulance service at 2.0% over FY2018. At $5,000,000 this revenue source represents 13.02% of total General Fund revenues.

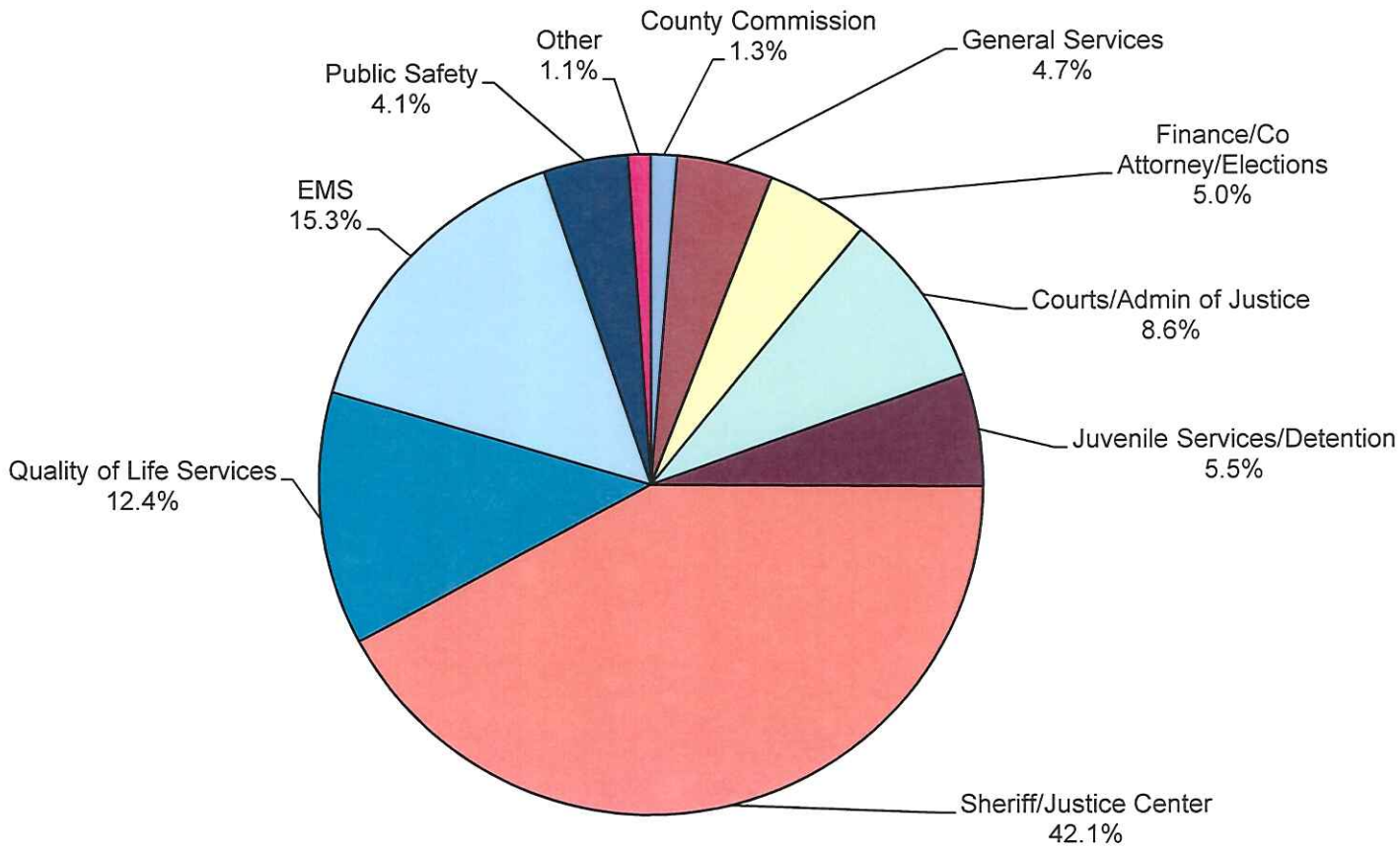
## Fee Offices:

Fees received from County Officials are projected to increase by $50,785, or 1.87% over FY2018. General Sessions Court Clerk's fees are projected to increase by $54,250 or 9.7% over FY2018 year collections, and the Trustee's fees are projected to increase by $50,000 or 5.3% over FY 2018 year collections.. At $2,720,985, this revenue source is 7.1% of total General Fund revenues.

**BRADLEY COUNTY**
**** County General Fund Revenues - 2018-2019**
**$38,409,638**



**BRADLEY COUNTY**
***** County General Fund Expenditures - 2018/2019**
**$40,023,818**



BRADLEY COUNTY, TENNESSEE
ESTIMATED REVENUE AND AVAILABLE FUNDS
For the Fiscal Year Ending June 30, 2019

6/22/18 5:06 PM

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | County Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 | |
|---|---|---|---|---|---|---|---|---|
| 40100 | COUNTY PROPERTY TAXES | | | | | | | |
| 40110 | Current Property Tax | $ 10,838,342 | $ 10,185,852 | $ 10,510,740 | $ 9,903,506 | $ 9,903,506 | $ 9,903,506 | 3¢ Moved to Debt Service & 2.5% Growth in Assessments |
| 40120 | Trustee's Collections - Prior Year | 198,041 | 500,000 | 248,000 | 400,000 | 400,000 | 400,000 | Est. based on cur yr actual |
| 40130 | Cir Clk/Clk & Master Collection | 206,836 | 200,000 | 130,000 | 200,000 | 200,000 | 200,000 | Est. based on cur yr actual |
| 40140 | Interest and Penalty | 44,250 | 65,000 | 46,000 | 65,000 | 65,000 | 65,000 | Est. based on cur yr actual |
| 40161 | Payments in Lieu of Taxes - T.V.A. | 7,026 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | Est. based on cur yr actual |
| 40162 | Payments in Lieu of Taxes - Local Utilities | 5,071 | 5,257 | 5,257 | 5,257 | 5,257 | 5,257 | Est. based on cur yr actual |
| 40163 | Payments in Lieu of Taxes - Other | 726,520 | 490,358 | 1,018,147 | 1,018,000 | 1,018,000 | 1,018,000 | GE, Coke, Whirlpool,Amazon Mars, Wacker, Duracell |
| 40200 | COUNTY LOCAL OPTION TAXES | | | | | | | |
| 40210 | Local Option Sales Tax | 5,871,511 | 5,375,000 | 5,435,000 | 5,814,000 | 5,814,000 | 5,814,000 | 2% Increase |
| 40220 | Hotel/Motel Tax (75% only) | 810,442 | 780,000 | 850,000 | 787,800 | 787,800 | 787,800 | 1% Increase |
| 40230 | Local Amusement Tax | 752 | 0 | 562 | 0 | 0 | 0 | |
| 40250 | Litigation Tax - General | 331,682 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | Est. based on cur yr actual |
| 40260 | Litigation Tax - Special Purpose | 70,607 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | Est. based on cur yr actual |
| 40266 | Litigation Tax - Jail, Workhouse, Courthouse (Reserve) | 66,775 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | Est. based on cur yr actual |
| 40270 | Business Tax | 1,432,698 | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | Est. based on cur yr actual |
| 40275 | Mixed Drink Tax | 12,243 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | Est. based on cur yr actual |
| 40300 | STATUTORY LOCAL TAXES | | | | | | | |
| 40320 | Bank Excise Tax | 50,200 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | Est. based on cur yr actual |
| 40330 | Wholesale Beer Tax | 323,306 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | Est. based on cur yr actual |
| 40350 | Interstate Telecommunications Tax | 4,330 | 5,000 | 18,565 | 5,000 | 5,000 | 5,000 | Est. based on cur yr actual |
| | TOTAL LOCAL TAXES | $ 21,000,632 | $ 19,931,467 | $ 20,587,271 | $ 20,523,563 | $ 20,523,563 | $ 20,523,563 | |
| 41100 | LICENSES | | | | | | | |
| 41140 | Cable TV Franchise | $ 246,761 | $ 305,000 | $ 308,963 | $ 305,000 | $ 305,000 | $ 305,000 | Est. based on pr yr actual |
| 41500 | PERMITS | | | | | | | |
| 41510 | Beer Permits | 4,718 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | Est. based on cur yr actual |
| 41520 | Building Permits | 126,727 | 100,000 | 135,588 | 120,000 | 120,000 | 120,000 | Est. based on cur yr actual |
| 41530 | Electrical Permits | 11,174 | 10,000 | 3,500 | 6,000 | 6,000 | 6,000 | Est. based on cur yr actual |
| 41590 | Other Permits | 0 | 0 | 0 | 0 | 0 | 0 | Est. based on cur yr actual |
| | TOTAL LICENSES AND PERMITS | $ 389,380 | $ 420,500 | $ 453,551 | $ 436,500 | $ 436,500 | $ 436,500 | |

BRADLEY COUNTY, TENNESSEE
ESTIMATED REVENUE AND AVAILABLE FUNDS
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | County Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 | |
|---|---|---|---|---|---|---|---|---|
| | COURTS - 42100 & 42200 & 42300 | | | | | | | |
| 42110 | Circuit Court - Fines | $ 9,856 | $ 13,500 | $ 13,500 | $ 8,545 | $ 8,545 | $ 8,545 | Per Gayla Miller, Clerk |
| 42120 | Circuit Court - Officers Costs | 38,519 | 34,500 | 34,500 | 34,500 | 34,500 | 34,500 | Est. based on cur yr actual |
| 42140 | Circuit Court - Drug Control Fines | 13,405 | 11,500 | 11,500 | 13,059 | 13,059 | 13,059 | Per Gayla Miller, Clerk |
| 42190 | Circuit Court - Data Entry Fees (Reserve) | 41,453 | 37,000 | 34,860 | 34,697 | 34,697 | 34,697 | Per Gayla Miller, Clerk |
| 42191 | Circuit Court - Courtroom Security Fee (Reserve) | 1,377 | 1,200 | 1,220 | 1,320 | 1,320 | 1,320 | Per Gayla Miller, Clerk |
| 42210 | Criminal Court Fines | 150,708 | 150,000 | 150,000 | 123,951 | 123,951 | 123,951 | Per Gayla Miller, Clerk |
| 42220 | Criminal Court Officers Costs | 120,555 | 117,500 | 117,500 | 90,277 | 90,277 | 90,277 | Per Gayla Miller, Clerk |
| 42240 | Criminal Court Drug Control Fines | 13,286 | 12,100 | 12,100 | 9,345 | 9,345 | 9,345 | Per Gayla Miller, Clerk |
| 42250 | Criminal Court Jail Fees | 81,896 | 76,500 | 76,500 | 70,405 | 70,405 | 70,405 | Per Gayla Miller, Clerk |
| 42280 | Criminal Court DUI Treatment Fines (Reserve) | 20,961 | 20,000 | 20,000 | 17,289 | 17,289 | 17,289 | Per Gayla Miller, Clerk |
| 42290 | Criminal Court Data Entry Fee (Reserve) | 5,757 | 5,500 | 5,500 | 4,437 | 4,437 | 4,437 | Est. based on cur yr actual |
| 42291 | Criminal Court Courtroom Security Fee (Reserve) | 8,689 | 7,500 | 7,500 | 7,077 | 7,077 | 7,077 | Per Gayla Miller, Clerk |
| 42310 | Sessions Court - Fines | 0 | 0 | 0 | 0 | 0 | 0 | Per Gayla Miller, Clerk |
| 42311 | Sessions Court - Fines for Littering (Reserve) | 760 | 500 | 550 | 600 | 600 | 600 | Est. based on cur yr actual |
| 42330 | Game and Fish Fines | 108 | 180 | 540 | 180 | 180 | 180 | Est. based on cur yr actual |
| 42350 | Sessions Court - Jail Fees | 10,576 | 11,000 | 11,000 | 4,963 | 4,963 | 4,963 | Per Gayla Miller, Clerk |
| 42390 | Sessions Court - Data Entry Fee (Reserve) | 22,563 | 20,000 | 20,000 | 22,692 | 22,692 | 22,692 | Per Gayla Miller, Clerk |
| 42400 | JUVENILE COURT | | | | | | | |
| 42410 | Fines | 16,319 | 10,000 | 15,000 | 19,077 | 19,077 | 19,077 | Per Gayla Miller, Clerk |
| 42491 | Courtroom Security Fee (Reserve) | 0 | 2 | 2 | 0 | 0 | 0 | Per Gayla Miller, Clerk |
| 42492 | Victims Ass. - Juv Citations | 19,462 | 21,144 | 21,144 | 17,628 | 17,628 | 17,628 | Per Juvenile |
| 42500 | CHANCERY COURT | | | | | | | |
| 42520 | Officer's Costs | 0 | 10 | 0 | 0 | 0 | 0 | Est. based on cur yr actual |
| 42530 | Data Entry Fee - Chancery Court (Reserve) | 0 | 10 | 0 | 0 | 0 | 0 | " |
| 42591 | Courtroom Security Fee (Reserve) | 21 | 10 | 6 | 0 | 0 | 0 | " |
| 42610 | Fines | 18,915 | 16,301 | 0 | 16,301 | 16,301 | 16,301 | Per Juvenile |
| 42620 | Officer's Costs | 3,420 | 2,500 | 2,500 | 0 | 0 | 0 | Est. based on cur yr actual |
| 42641 | Drug Court Fees (Reserve) | 35,478 | 32,000 | 36,000 | 35,000 | 35,000 | 35,000 | Est. based on cur yr actual |
| 42900 | OTHER FINES, FORFEITURES & PENALTIES | | | | | | | |
| 42910 | Proceeds from Confiscated Property | 0 | 1,000 | 0 | 1,000 | 1,000 | 1,000 | Est. based on cur yr actual |
| 42990 | Other Fines, Forfeitures, and Penalties | 15,954 | 10,000 | 4,500 | 5,000 | 5,000 | 5,000 | Est. based on cur yr actual |
| | TOTAL FINES, FORFEITURES AND PENALTIES | $ 650,038 | $ 611,457 | $ 595,922 | $ 537,343 | $ 537,343 | $ 537,343 | |

BRADLEY COUNTY, TENNESSEE
ESTIMATED REVENUE AND AVAILABLE FUNDS
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | County Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 | |
|---|---|---|---|---|---|---|---|---|
| 43100 | GENERAL SERVICE CHARGES | | | | | | | |
| 43113 | Surcharge - General | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | |
| 43115 | Storm Water Fees | 2,425 | 2,000 | 3,300 | 3,000 | 3,000 | 3,000 | Per Planning Office |
| 43120 | Patient Charges | 4,653,773 | 4,900,000 | 4,500,000 | 5,000,000 | 5,000,000 | 5,000,000 | Per EMS |
| 43140 | Zoning Studies | 450 | 350 | 350 | 400 | 400 | 400 | Est. based on cur yr actual |
| 43170 | Work Release Charges For Board | 7,608 | 483,840 | 53,309 | 500,000 | 500,000 | 500,000 | Est. based on cur yr actual |
| 43190 | Other General Service Charges - Garage Maintenance | 23,859 | 0 | 65,339 | 0 | 0 | 0 | Amended throughout year |
| 43194 | Service Charges | 263,247 | 0 | 137,177 | 0 | 0 | 0 | Amended throughout year |
| 43300 | FEES | | | | | | | |
| 43320 | Subdivision Lot Fees | 0 | 300 | 0 | 300 | 300 | 300 | Per Planning Office |
| 43330 | Road Testing | 0 | 0 | 5,850 | 0 | 0 | 0 | Amended throughout year |
| 43340 | Recreation Fees | 98,269 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | Per Recereation |
| 43350 | Copy Fees | 3,338 | 8,000 | 4,100 | 8,000 | 8,000 | 8,000 | Est. based on cur yr actual |
| 43365 | Archives and Records Management Fee (Reserve) | 35,473 | 15,000 | 49,042 | 45,000 | 45,000 | 45,000 | Est. based on cur yr actual |
| 43370 | Telephone Commissions-(Jail) | 118,904 | 75,000 | 83,758 | 85,000 | 85,000 | 85,000 | Per Sheriff's Office |
| 43370 | Telephone Commissions (Workhouse) | | | 0 | 11,257 | 11,257 | 11,257 | Est. based on cur yr actual |
| 43392 | Data Processing Fee - Register (Reserve) | 33,112 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | Est. based on cur yr actual |
| 43393 | Probation Fees | 345,897 | 369,250 | 369,250 | 360,800 | 360,800 | 360,800 | Per Probation Office |
| 43394 | Data Processing Fee - Sheriff (Reserve) | 2,562 | 1,800 | 1,500 | 1,800 | 1,800 | 1,800 | Per Sheriff's Office |
| 43395 | Sexual Offender Registration (Reserve) | 8,550 | 6,250 | 5,800 | 6,250 | 6,250 | 6,250 | Per Sheriff's Office |
| 43396 | Data Processing Fee - County Clerk | 8,448 | 0 | 0 | 0 | 0 | 0 | |
| 43582 | Community Services Fees - Adults | 27,750 | 18,000 | 32,908 | 20,000 | 20,000 | 20,000 | Est. based on cur yr actual |
| 43990 | Other Charges for Service - DUI School | 13,900 | 22,000 | 22,000 | 16,000 | 16,000 | 16,000 | Per Probation Office |
| | TOTAL CHARGES FOR CURRENT SERVICES | $ 5,647,565 | $ 6,026,790 | $ 5,458,682 | $ 6,182,807 | $ 6,182,807 | $ 6,182,807 | |
| 44100 | RECURRING ITEMS | | | | | | | |
| 44110 | Investment Income | $ 168,123 | $ 125,000 | $ 220,013 | $ 155,000 | $ 155,000 | $ 155,000 | Per Trustee |
| 44120 | Lease/Rentals | 10,219 | 42,497 | 11,297 | 6,067 | 6,067 | 6,067 | Est. based on cur yr actual |
| 44120 | Lease/Rentals (Post Office) | 24,500 | 0 | 24,500 | 24,500 | 24,500 | 24,500 | Est. based on cur yr actual |
| 44120 | Lease/Rentals (State Environment) | 6,300 | 0 | 6,300 | 6,300 | 6,300 | 6,300 | Est. based on cur yr actual |
| 44120 | Lease/Rentals (Parks & Recreation) | 13,376 | 0 | 400 | 0 | 0 | 0 | Est. based on cur yr actual |
| 44120 | Lease/Rentals (Workhouse Utilities-Probation) | 0 | 0 | 0 | 1,080 | 1,080 | 1,080 | Per Probation Office |
| 44120 | Lease/Rentals (Workhouse) | 0 | 24,960 | 24,960 | 25,100 | 25,100 | 25,100 | Per Sheriff's Office |
| 44120 | Lease/Rentals (EMA Tower) | 86,791 | 53,181 | 53,181 | 70,770 | 70,770 | 70,770 | Per EMA |
| 44120 | Lease/Rentals (Juvenile) | 14,400 | 18,000 | 14,400 | 14,400 | 14,400 | 14,400 | Per Juvenile |
| 44120 | Lease/Rentals (TN Vocational Training Building) | 78,032 | 85,017 | 92,518 | 93,519 | 93,519 | 93,519 | Est. based on cur yr actual |
| 44130 | Sale of Materials and Supplies (Drug Testing) | 450 | 750 | 682 | 200 | 200 | 200 | Per Probation Office |
| 44131 | Commissary Sales (Justice Center) | 86,867 | 85,000 | 101,789 | 90,000 | 90,000 | 90,000 | Est. based on cur yr actual |
| 44135 | Gasoline Sales | 74,323 | 100,000 | 71,088 | 90,000 | 90,000 | 90,000 | Est. based on cur yr actual |
| 44140 | Sale of Maps | 3,762 | 3,500 | 2,700 | 3,500 | 3,500 | 3,500 | Est. based on cur yr actual |
| 44145 | Sales of Recycled Materials | 18,074 | 18,000 | 18,000 | 16,000 | 16,000 | 16,000 | Est. based on cur yr actual |
| 44170 | Miscellaneous Refunds | 717 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | Est. based on cur yr actual |
| 44180 | Expenditure Credits | 0 | 0 | 0 | 0 | 0 | 0 | |
| 44500 | NONRECURRING ITEMS | | | | | | | |
| 44530 | Sale of Equipment | 35,485 | 0 | 32,064 | 0 | 0 | 0 | Amended throughout year |
| 44540 | Sale of Property | 10,000 | 0 | 10,000 | 0 | 0 | 0 | Amended throughout year |
| 44560 | Damages Recovered From Individuals | 0 | 0 | 32,007 | 0 | 0 | 0 | Amended throughout year |
| 44570 | Contributions & Gifts | 15,447 | 0 | 5,000 | 0 | 0 | 0 | Amended throughout year |

BRADLEY COUNTY, TENNESSEE
ESTIMATED REVENUE AND AVAILABLE FUNDS
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | County Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 | |
|---|---|---|---|---|---|---|---|---|
| 44900 | OTHER REVENUES | | | | | | | |
| 44990 | Other Local Revenues | 5,160 | 0 | 30,000 | 5,120 | 5,120 | 5,120 | Est. based on cur yr actual |
| 44990 | Other Local Revenues-(EMA Radios) | | | | 7,000 | 7,000 | 7,000 | Est. based on cur yr actual |
| 44990 | Other Local Revenues - Recreation Tournaments | 18,021 | 42,000 | 42,000 | 20,000 | 20,000 | 20,000 | Per Recreation Office |
| | TOTAL OTHER LOCAL REVENUES | $ 670,047 | $ 622,905 | $ 817,899 | $ 653,556 | $ 653,556 | $ 653,556 | |
| 45100 | EXCESS FEES (TSFRS.) | | | | | | | |
| 45110 | County Clerk | $ 69,500 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | Per County Clerk |
| 45150 | Clerk and Master | 195,425 | 150,000 | 80,000 | 150,000 | 150,000 | 150,000 | Per Clerk & Master |
| 45180 | Register | 113,188 | 100,000 | 105,722 | 100,000 | 100,000 | 100,000 | Per Reg. Deeds |
| 45190 | Trustee | 800,386 | 900,000 | 906,800 | 950,000 | 950,000 | 950,000 | Est. based on cur yr actual |
| 45500 | FEES IN LIEU OF SALARY (TSFRS.) | | | | | | | |
| 45520 | Circuit Court Clerk | 469,718 | 456,200 | 360,000 | 396,018 | 396,018 | 396,018 | Per Gayla Miller |
| 45530 | Criminal Court Clerk | 594,728 | 530,000 | 530,000 | 536,717 | 536,717 | 536,717 | Per Gayla Miller |
| 45540 | General Sessions Court Clerk | 539,666 | 507,000 | 507,000 | 561,250 | 561,250 | 561,250 | Per Gayla Miller |
| 45570 | Probate Court Clerk | 0 | 0 | 0 | 0 | 0 | 0 | |
| 45590 | Sheriff | 34,237 | 27,000 | 27,000 | 27,000 | 27,000 | 27,000 | Per Sherrif's Office |
| | TOTAL FEES RECEIVED FROM COUNTY OFFICIALS (TSFRS.) | $ 2,816,848 | $ 2,670,200 | $ 2,516,522 | $ 2,720,985 | $ 2,720,985 | $ 2,720,985 | |
| 46100 | GENERAL GOVERNMENT GRANTS | | | | | | | |
| 46110 | Juvenile Services Program (JJS) | $ 9,000 | $ 75,581 | 75,581 | $ 75,581 | 75,581 | $ 75,581 | Grants |
| 46110 | Juvenile Services Program (BUG) | 52,772 | | | | | | |
| 46220 | Drug Control Grants (Juvenile) | 57,565 | 50,000 | 374,449 | 372,869 | 372,869 | 372,869 | Grant - Juv & Adult |
| 46220 | Drug Control Grants (Adult) | 70,000 | 324,449 | | | | | |
| 46290 | Public Safety Grant (Car Seat Grant) | 6,150 | 12,500 | 20,267 | 10,000 | 10,000 | 10,000 | Grant |
| 46300 | HEALTH AND WELFARE GRANTS | | | | | | | |
| 46310 | Health Department Programs | 1,425,965 | 1,274,000 | 1,274,000 | 1,519,300 | 1,519,300 | 1,519,300 | Grant |
| 46390 | Other Health & Wellfare Grant | 32,500 | 68,000 | 68,000 | 68,000 | 68,000 | 68,000 | Grant |
| 46400 | Public Works Grants | | | | | | | |
| 46430 | Litter Program | 37,850 | - | 65,100 | - | - | - | Amended when receive grant |
| | | | 0 | | | | | |
| 46800 | OTHER STATE REVENUES | | | | | | | |
| 46820 | Hall Income Tax | 121,161 | 40,000 | 40,000 | 5,000 | 5,000 | 5,000 | Estimate (Early July) |
| 46830 | Beer Tax | 18,415 | 23,000 | 23,000 | 20,000 | 20,000 | 20,000 | Est. based on cur yr actual |

BRADLEY COUNTY, TENNESSEE
ESTIMATED REVENUE AND AVAILABLE FUNDS
For the Fiscal Year Ending June 30, 2019

| COUNTY GENERAL FUND - 101 | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | County Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 | |
|---|---|---|---|---|---|---|---|---|
| Account No. | | | | | | | | |
| 46800 | OTHER STATE REVENUES (Cont.) | | | | | | | |
| 46835 | Vehicle Certificate of Title Fees | $ 16,065 | $ 9,233 | $ 9,233 | $ 9,233 | $ 9,233 | $ 9,233 | Est. based on cur yr actual |
| 46840 | Alcoholic Beverage Tax | 149,387 | 130,000 | 117,000 | 140,000 | 140,000 | 140,000 | Est. based on cur yr actual |
| 46851 | State Revenue Sharing - T.V.A. | 299,815 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | Est. based on cur yr actual |
| 46852 | State Revenue Sharing-Telecommunications | | | 18,000 | 8,125 | 8,125 | 8,125 | Est. based on cur yr actual |
| 46915 | Contracted Prisoner Boarding - Justice Center | 1,185,036 | 1,228,548 | 1,228,548 | 1,175,581 | 1,175,581 | 1,175,581 | Est. based on cur yr actual |
| 46915 | Contracted Prisoner Boarding - Juvenile Center | 128,938 | 159,083 | 159,083 | 89,952 | 89,952 | 89,952 | Per Juvenile |
| 46915 | Contracted Prisoner Boarding - Wrokhouse | | | 2,207,281 | 840,000 | 840,000 | 840,000 | Per Sherrif's Office |
| 46960 | Registrar's Salary Supplement | 15,164 | 11,373 | 11,373 | 11,373 | 11,373 | 11,373 | Est. based on cur yr actual |
| 46970 | State Shared Sales Tax - Cities | 15,594 | 0 | 11,696 | 0 | 0 | 0 | |
| 46980 | Other State Grants - (SE TN Comm Corrections) | 248,044 | 348,460 | 348,460 | 348,460 | 348,460 | 348,460 | State Grant |
| 46990 | Other State Revenues(Workrelease) | | 201,600 | - | - | - | - | Budgeted in 46915 |
| 46990 | Other State Revenues (ME Reports) | | | 88,600 | 9,000 | 9,000 | 9,000 | Est. based on cur yr actual |
| 46990 | Other State Revenues | 74,525 | 70,000 | 62,000 | 0 | 0 | 0 | Amended when receive inservice money & Mis. Revenue |
| | TOTAL STATE OF TENNESSEE | $ 3,963,946 | $ 4,330,828 | $ 6,506,671 | $ 5,007,474 | $ 5,007,474 | $ 5,007,474 | |
| 47000 | FEDERAL GOVERNMENT | | | | | | | |
| 47220 | FEMA Reimbursement (EMA) | 56,000 | 56,000 | 56,000 | 56,000 | 56,000 | 56,000 | Per EMA |
| 47230 | Disaster Relief | 0 | 0 | 0 | | | | |
| 47235 | Homeland Security Grant | 50,248 | 46,796 | 46,796 | 50,333 | 50,333 | 50,333 | Per EMA |
| 47240 | TVA Reimbursement (EMA) | 83,060 | 62,318 | 62,318 | 64,809 | 64,809 | 64,809 | Per EMA |
| 47250 | Law Enforcement Grant (Traffic Safety) | 28,802 | 0 | 62,987 | 0 | 0 | 0 | Amended when receive grant |
| 47590 | Other Federal Through State | 125,000 | 0 | 0 | 0 | 0 | 0 | |
| 47590 | Other Federal Through State | | 0 | 0 | 0 | 0 | 0 | |
| 47990 | Other Direct Federal Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL FEDERAL GOVERNMENT | $ 343,110 | $ 165,114 | $ 228,101 | $ 171,142 | $ 171,142 | $ 171,142 | |
| 48100 | OTHER GOVERNMENTS & CITIZENS GROUPS | | | | | | | |
| 48110 | Prisoner Board (U.S. Marshall) | $ 1,504,544 | $ 1,470,193 | $ 1,470,193 | $ 1,470,193 | 1,470,193 | $ 1,470,193 | Per Sheriff's Office |
| 48110 | Prisoner Board (Juvenile Boarding) | 1,875 | 4,200 | 4,200 | 4,929 | 4,929 | 4,929 | Per Juvenile |
| 48140 | Contracted Services - Veteran Affairs (City) 80/20 | 24,875 | 27,576 | 27,576 | 31,640 | 31,640 | 31,640 | Per City Agreement |
| 48140 | Contracted Services - Courts Comm Service (City) 50/50 | 52,948 | 62,513 | 62,513 | 61,884 | 61,884 | 61,884 | " |
| 48140 | Contracted Services - EMA (City) (80/20) | 89,201 | 93,575 | 93,575 | 109,463 | 109,463 | 109,463 | " |
| 48140 | Contracted Services - (EMA Tower) (50/50) | 8,500 | 8,500 | 50,270 | 8,500 | 8,500 | 8,500 | Per EMA |
| 48140 | Contracted Services - Reappraisal Fee | 60,248 | 58,779 | 58,779 | 58,779 | 58,779 | 58,779 | Reimbursement-City Per Assessor |
| 48140 | Contracted Services - Other | 2,715 | 43,604 | 43,604 | 4,819 | 4,819 | 4,819 | Est. based on Projection |
| 48140 | Contracted Services - Juvenile | 28,000 | 14,400 | 14,400 | 28,000 | 28,000 | 28,000 | Per Juvenile |
| 48140 | Contracted Services - Probation (Polk Co) | 40,031 | 0 | 40,031 | 43,061 | 43,061 | 43,061 | Polk County, Etc |
| 48610 | Donations | 16,750 | 0 | 13,450 | 0 | 0 | 0 | |
| | Other | 3,004 | | | | | | |

BRADLEY COUNTY, TENNESSEE
ESTIMATED REVENUE AND AVAILABLE FUNDS
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | County Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 | |
|---|---|---|---|---|---|---|---|---|
| 49951 | Inmate Revenues | 32,757 | 38,000 | 42,000 | 38,000 | 38,000 | 38,000 | Per Sheriff |
| 49952 | Jail Booking Fees | 29,542 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | Per Sheriff's Office |
| 49953 | Commissary - Recreation | 118,588 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | Per Recreation |
| 49955 | Phone Commissary (Workhouse) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 49954 | Drug Court Fees - Other Counties (Reserve) | 38,391 | 0 | 23,586 | 0 | 0 | 0 | Per Adult Drug Court Est. |
| 49961 | Rescue Service Donation | 0 | | 100 | 0 | 0 | 0 | |
| 49962 | Delinquent Tax Collection Fees | 160,893 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | Per Delinquent Tax Atty |
| 49963 | Sale of Delinquent Tax Property | 3,667 | 2,000 | 23,287 | 1,000 | 1,000 | 1,000 | Amend Through-out Year |
| 49964 | Cash Bond Fees - Courts | 14,205 | 7,000 | 12,666 | 9,000 | 9,000 | 9,000 | Est. based on cur yr actual |
| 49965 | Attorney Fees - EMS | 2,310 | 2,000 | 2,660 | 2,000 | 2,000 | 2,000 | Est. based on cur yr actual |
| | TOTAL OTHER GOVT. AND CITIZENS GPS. | $ 2,233,044 | $ 2,137,340 | $ 2,287,890 | $ 2,176,268 | $ 2,176,268 | $ 2,176,268 | |
| | TOTAL REVENUE | $ 37,714,609 | $ 36,916,600 | $ 39,452,509 | $ 38,409,638 | $ 38,409,638 | $ 38,409,638 | |
| 49000 | OTHER SOURCES (NON-REVENUE) | | | | | | | |
| 49700 | Insurance Recovery | 0 | 0 | 158,984 | 0 | 0 | 0 | |
| 49800 | Operating Transfers | 0 | 0 | | 0 | 0 | 0 | |
| | Total Revenue and Other Sources | $ 37,714,609 | $ 36,916,600 | $ 39,611,493 | $ 38,409,638 | $ 38,409,638 | $ 38,409,638 | General Fund Only $1,493,038 Revenue Increase 4% Increase |
| | Fund Balance, Beginning Of Year | $ 11,076,378 | $ 12,362,421 | $ 12,362,421 | $ 12,086,917 | 12,086,917 | $ 12,086,917 | |
| | TOTAL AVAILABLE FUNDS | $ 48,790,987 | $ 49,279,021 | $ 51,973,914 | $ 50,496,555 | $ 50,496,555 | $ 50,496,555 | |
| | Less: Total Operating Expenditures & Transfers | 35,813,414 | 36,917,065 | 38,829,455 | 38,777,814 | 38,942,347 | 39,026,598 | 3.7% Inc. in Budget Expenses |
| | Less: One Time Capital Purchases | 615,151 | 851,041 | 1,057,542 | 1,022,570 | 997,220 | 997,220 | |
| | Total Expenditures | 36,428,565 | 37,768,106 | 39,886,998 | 39,800,385 | 39,939,568 | 40,023,818 | $2,032,249 5.3% Increase |
| | Reserved Fund Balance | 2,506,863 | 2,041,995 | 2,041,995 | 2,041,995 | 2,041,995 | 2,041,995 | |
| | Unreserved Fund Balance | 9,855,558 | 9,468,921 | 10,044,922 | 8,654,175 | 8,514,992 | 8,430,741 | |
| | FUND BALANCE, END OF YEAR | $ 12,362,421 | $ 11,510,916 | $ 12,086,917 | $ 10,696,170 | $ 10,556,987 | $ 10,472,736 | |
| | UNRESERVED FUND BALANCE | 27.1% | 25.1% | 25.2% | 21.7% | 21.3% | 21.1% | |

# NOTES

# 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:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY18-19 |
|---|---|---|---|---|---|
| Set property tax rates | 1 | 1 | 1 | 1 | 1 |
| Adopted a balanced budget | 1 | 1 | 1 | 1 | 1 |
| **Total Employees** | **15** | **15** | **15** | **15** | **15** |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES

For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 51100 | COUNTY COMMISSION | | | | | | | |
| 103 | Assistant | $ 36,837 | $ 40,000 | $ 40,000 | $ 40,000 | $ 40,000 | $ 41,000 | $ 41,000 |
| 169 | Part-Time Personnel | 3,754 | 3,000 | 2,322 | 500 | 500 | 500 | 500 |
| 191 | Board And Committee Members Fee | 144,663 | 147,556 | 147,556 | 147,556 | 147,556 | 151,245 | 151,245 |
| 201 | Social Security | 13,497 | 14,578 | 14,578 | 14,578 | 14,578 | 14,745 | 14,745 |
| 204 | State Retirement | 14,672 | 25,545 | 16,533 | 25,545 | 25,545 | 26,184 | 26,184 |
| 206 | Life Insurance | 215 | 315 | 315 | 315 | 315 | 315 | 315 |
| 207 | Medical Insurance | 64,721 | 64,950 | 64,950 | 64,950 | 64,950 | 69,000 | 69,000 |
| 305 | Audit Services | 43,627 | 40,000 | 85,572 | 45,715 | 45,715 | 45,715 | 45,715 |
| 307 | Communications | 5 | 100 | 100 | 100 | 100 | 100 | 100 |
| 320 | Dues & Membership-TCCA | 1,950 | 1,950 | 1,950 | 1,950 | 1,950 | 1,950 | 1,950 |
| 332 | Legal Notices | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 336 | Main & Repairs - Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 337 | Main & Repairs - Office Equipment | 758 | 800 | 800 | 800 | 800 | 800 | 800 |
| 355 | Travel | | | 0 | 5,000 | 5,000 | 5,000 | 5,000 |
| 435 | Office Supplies | 845 | 5,461 | 5,461 | 2,000 | 2,000 | 2,000 | 2,000 |
| 599 | Other Charges * | 16,735 | 168,027 | 58,743 | 168,027 | 158,038 | 158,038 | 158,038 |
| 707 | Building Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 790 | Other Equipment | 1,440 | 16,110 | 1,440 | 1,440 | 1,440 | 1,440 | 1,440 |
| 799 | Other Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total County Commission | 343,719 | 528,492 | 440,420 | 518,576 | 508,587 | 518,132 | 518,132 |

* $20,000 Insurance Deductibles, $15,000 Mental Evals, **$2500 Misc.**, $39,101 Mixed Drinks Tax owed City and $81,437 owed to Co Schools = 158,038

# BOARD OF EQUALIZATION

**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:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Appeals heard | 22 | 22 | 19 | 4 | 4 |
| Changes made | 11 | 10 | 18 | 0 | 0 |

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

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 51210 | BOARD OF EQUALIZATION | | | | | | | |
| 191 | Board And Committee Members Fee | $ 340 | $ 4,000 | $ 4,000 | $ 4,000 | $ 4,000 | $ 2,000 | $ 2,000 |
| 201 | Social Security | 26 | 306 | 306 | 306 | 306 | 153 | 153 |
| 204 | State Retirement | 0 | 545 | 545 | 545 | 545 | 272 | 272 |
| | Total Board Of Equalization | $ 366 | $ 4,851 | $ 4,851 | $ 4,851 | $ 4,851 | $ 2,425 | $ 2,425 |

# 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:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY17-18 | Projected FY18-19 |
|---|---|---|---|---|---|
| Number of meetings Held annually | 4 | 4 | 4 | 4 | 4 |

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

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 51220 | BEER BOARD | | | | | | | |
| 191 | Board And Committee Members Fee | $ 2,310 | $ 2,970 | $ 3,030 | $ 2,970 | $ 2,970 | $ 2,970 | $ 2,970 |
| 201 | Social Security | 177 | 227 | 232 | 277 | 277 | 227 | 227 |
| 204 | State Retirement | 49 | 163 | 98 | 163 | 163 | 405 | 405 |
| | Total Beer Board | $ 2,536 | $ 3,361 | $ 3,360 | $ 3,410 | $ 3,410 | $ 3,602 | $ 3,602 |

# 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;
- Routinely check disposition on non-permanent records and destroy when necessary.

Performance Measurements:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Re-boxing and re-organizing | 1 | 1 | 1 | 1 | 1 |

**Staff:**

| | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|---|
| **Full-time** | 1 | 1 | 1 | 1 | 1 |
| **Part-time** | 1 | 0 | 0 | 0 | 0 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 51240 | ARCHIVES | | | | | | | |
| 162 | Clerical Personnel | $ 22,255 | $ 23,837 | $ 23,837 | $ 23,837 | $ 23,837 | $ 24,433 | $ 24,433 |
| 201 | Social Security | 1,645 | 1,824 | 1,824 | 1,824 | 1,824 | 1,869 | 1,869 |
| 204 | State Retirement | 3,031 | 3,248 | 3,248 | 3,248 | 3,248 | 3,328 | 3,328 |
| 206 | Life Insurance | 19 | 21 | 21 | 21 | 21 | 21 | 21 |
| 207 | Medical Insurance | 6,322 | 6,495 | 6,575 | 6,495 | 6,495 | 6,900 | 6,900 |
| 307 | Communications | 5 | 10 | 10 | 10 | 10 | 10 | 10 |
| 330 | Operating Lease Payment | 720 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 336 | Maintenance & Repair - Equip. | 300 | 300 | 10,320 | 300 | 300 | 300 | 300 |
| 435 | Office Supplies | 282 | 400 | 400 | 400 | 400 | 400 | 400 |
| 707 | Building Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Other Boards And Committees - Archives | $ 34,579 | $ 37,134 | $ 47,234 | $ 37,134 | $ 37,134 | $ 38,261 | $ 38,261 |

# 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:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Number of personnel under the County Mayor's direct supervision | 17 | 17 | 17 | 17 | 17 |

**Elected Official: 1**

| | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|---|
| **Fulltime Staff:** | 3 | 3 | 3 | 3 | 3 |
| **Part-Time Staff:** | 0 | 0 | 0 | 0 | 0 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 51300 | COUNTY MAYOR | | | | | | | |
| 101 | County Official/Administrative | $ 98,460 | $ 101,295 | $ 101,295 | $ 101,295 | $ 101,295 | $ 105,813 | $ 105,813 |
| 103 | Assistant's) | 71,494 | 72,923 | 72,923 | 72,923 | 72,923 | 74,746 | 74,746 |
| 162 | Clerical Personnel | 23,886 | 24,364 | 24,364 | 24,364 | 24,364 | 24,973 | 24,973 |
| 201 | Social Security | 13,959 | 15,192 | 14,636 | 15,192 | 15,192 | 15,723 | 15,723 |
| 204 | State Retirement | 26,401 | 27,047 | 27,047 | 27,047 | 27,047 | 27,994 | 27,994 |
| 206 | Life Insurance | 76 | 84 | 84 | 84 | 84 | 84 | 84 |
| 207 | Medical Insurance | 24,946 | 25,980 | 26,536 | 25,980 | 25,980 | 27,600 | 27,600 |
| 302 | Advertising | 780 | 700 | 700 | 700 | 700 | 700 | 700 |
| 307 | Communication | 1,237 | 1,224 | 1,224 | 1,224 | 1,224 | 1,224 | 1,224 |
| 320 | Dues and Memberships | 1,950 | 1,950 | 1,950 | 1,950 | 1,950 | 1,950 | 1,950 |
| 338 | Maintenance & Repair - Vehicles | 348 | 200 | 200 | 200 | 200 | 200 | 200 |
| 355 | Travel | 2,136 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 356 | Tuition | 175 | 180 | 180 | 180 | 180 | 180 | 180 |
| 435 | Office Supplies | 2,670 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 437 | Periodicals | 100 | 0 | 0 | 0 | 0 | 0 | 0 |
| 511 | Vehicle Insurance | 1,389 | 429 | 429 | 429 | 429 | 429 | 543 |
| 599 | Other Charges | 25 | 100 | 100 | 100 | 100 | 100 | 100 |
| 709 | Data Processing Equipment | 5,309 | 0 | 0 | 0 | 0 | 0 | 0 |
| 718 | Vehicles | 0 | 20,000 | 20,000 | 0 | 0 | 0 | 0 |
| | Total County Mayor | $ 275,341 | $ 296,668 | $ 296,668 | $ 276,668 | $ 276,668 | $ 286,716 | $ 286,830 |

# 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:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| 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 | 565 | 565 | 573 | 573 |

**Fulltime Staff:**

| 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|
| 2 | 2 | 2 | 2 | 2 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 51310 | PERSONNEL OFFICE | | | | | | | |
| 119 | Accountants/Bookkeepers | $ 56,244 | $ 58,378 | $ 58,378 | $ 58,378 | $ 58,378 | $ 59,837 | $ 59,837 |
| 201 | Social Security | 4,232 | 4,466 | 4,466 | 4,466 | 4,466 | 4,578 | 4,578 |
| 204 | State Retirement | 6,409 | 7,951 | 7,951 | 7,951 | 7,951 | 8,150 | 8,150 |
| 206 | Life Insurance | 38 | 42 | 42 | 42 | 42 | 42 | 42 |
| 207 | Medical Insurance | 12,643 | 12,990 | 13,149 | 12,990 | 12,990 | 13,800 | 13,800 |
| 210 | Unemployment Compensation | 30,153 | 28,200 | 13,283 | 28,200 | 24,400 | 24,400 | 24,400 |
| 302 | Advertising | 746 | 750 | 2,160 | 750 | 750 | 750 | 750 |
| 320 | Dues and Memberships | 354 | 419 | 40 | 419 | 419 | 419 | 419 |
| 337 | Maintenance and Repairs - Office Equipment | 11,641 | 15,751 | 14,697 | 31,320 | 31,320 | 31,320 | 31,320 |
| 435 | Office Supplies | 5,033 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 437 | Periodicals | 2,091 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| 463 | Drug Testing | 0 | 7,500 | 10,689 | 7,500 | 7,500 | 7,500 | 7,500 |
| 513 | Worker's Compensation Insurance | 43,878 | 20,789 | 37,035 | 20,789 | 20,789 | 20,789 | 32,634 |
| 524 | Staff Development / Incentives | 19 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 719 | Office Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Personnel Office | $ 173,481 | $ 165,036 | $ 169,691 | $ 180,606 | $ 176,805 | $ 179,384 | $ 191,229 +1 |

# 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, resolutions, 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 resolutions.
- 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 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Attend Commission voting meetings | 24 | 24 | 24 | 24 | 24 |
| Tax Sale completed in Fiscal Year | 1 | 1 | 1 | 0 | 1 |

| | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|---|
| **Full-Time** | **3** | **3** | **3** | **3** | **3** |
| **Part-Time** | **0** | **0** | **0** | **0** | **0** |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
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COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 51400 | COUNTY ATTORNEY | | | | | | | |
| 103 | Assistant (Bankruptcy Position) | $ 31,268 | $ 31,893 | $ 31,893 | $ 31,893 | $ 31,893 | $ 32,686 | $ 32,686 |
| 133 | Paraprofessional | 32,856 | 33,514 | 33,514 | 38,000 | 38,000 | 38,000 | 38,000 |
| 189 | Other Salary & Wages | 78,914 | 80,492 | 80,492 | 80,492 | 80,492 | 82,504 | 82,504 |
| 201 | Social Security | 10,015 | 11,161 | 11,161 | 11,505 | 11,505 | 11,719 | 11,719 |
| 204 | State Retirement | 19,482 | 19,871 | 19,871 | 20,483 | 20,483 | 20,865 | 20,865 |
| 206 | Life Insurance | 58 | 63 | 63 | 63 | 63 | 63 | 63 |
| 207 | Medical Insurance | 18,965 | 19,485 | 19,485 | 19,485 | 19,485 | 20,700 | 20,700 |
| 307 | Communication | 7 | 8 | 8 | 8 | 8 | 8 | 8 |
| 317 | Data Processing Services (West Law & Title Searcher) | 6,173 | 6,250 | 6,250 | 6,350 | 6,350 | 6,350 | 6,350 |
| 320 | Dues (TN Bar Assoc., Co Atty Assoc & License) | 100 | 200 | 200 | 200 | 200 | 200 | 200 |
| 331 | Legal Fees (Litigation Retainage) | 5,969 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 337 | Maintenance & Repair Services | | 0 | 0 | | | | |
| 435 | Office Supplies | 1,514 | 1,145 | 1,145 | 1,145 | 1,145 | 1,145 | 1,145 |
| 505 | Judgements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 599 | Other Charges | 6,591 | 1,449 | 5,939 | 0 | 0 | 0 | 0 |
| 709 | Capital Expenditure | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total County Attorney | $ 211,912 | $ 210,531 | $ 215,021 | $ 214,624 | $ 214,624 | $ 219,240 | $ 219,240 |

# 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:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Number of elections | 2 | 2 | 1 | 2 | 3 |
| Number of registered voters | 64,000 | 64,000 | 64,000 | 68,000 | 69,000 |
| Number of votes cast | 36,000 | 36,000 | 40,000 | 40,000 | 42,000 |

| | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|---|
| **Fulltime Staff:** | 4 | 4 | 3 | 2 | 2 |
| **Part-Time Staff:** | 4 | 4 | 5 | 1 | 1 |

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

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
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COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 51500 | ELECTION COMMISSION | | | | | | | |
| 101 | County Official/Administrative | $ 74,290 | $ 76,497 | $ 76,497 | $ 76,497 | $ 76,497 | $ 80,061 | $ 80,061 |
| 106 | Deputy(ies) | 58,940 | 37,792 | 37,792 | 37,792 | 37,792 | 38,737 | 38,737 |
| 169 | Part Time Personnel | 10,035 | 16,444 | 16,444 | 16,444 | 16,444 | 16,444 | 16,444 |
| 191 | Board and Committee Member Fees | 175 | 200 | 200 | 175 | 175 | 175 | 175 |
| 192 | Election Commission | 6,538 | 6,125 | 6,125 | 9,000 | 6,538 | 6,538 | 6,538 |
| 193 | Election Workers | 77,620 | 39,057 | 36,585 | 91,520 | 77,620 | 77,620 | 77,620 |
| 201 | Social Security | 13,876 | 13,473 | 13,473 | 13,473 | 13,473 | 16,797 | 16,797 |
| 204 | State Retirement | 18,140 | 14,076 | 15,664 | 14,076 | 14,076 | 16,180 | 16,180 |
| 205 | Retiree Medical Insurance | 22 | 1,624 | 1,624 | 1,624 | 1,624 | 1,723 | 1,723 |
| 206 | Life Insurance | 58 | 42 | 42 | 42 | 42 | 42 | 42 |
| 207 | Medical Insurance | 20,165 | 12,990 | 13,874 | 12,990 | 12,990 | 13,800 | 13,800 |
| 301 | Accounting Services | 7,680 | 4,000 | 4,000 | 10,000 | 8,000 | 8,000 | 8,000 |
| 302 | Advertising | 8,570 | 5,000 | 5,000 | 11,500 | 10,035 | 10,035 | 10,035 |
| 307 | Communication | 2,250 | 1,250 | 1,250 | 2,250 | 2,250 | 2,250 | 2,250 |
| 336 | Maintenance And Repair Services | 13,000 | 13,070 | 13,070 | 14,070 | 14,070 | 14,070 | 14,070 |
| 348 | Postal Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 349 | Printing, Stationery And Forms | 2,895 | 1,550 | 1,550 | 2,400 | 2,400 | 2,400 | 2,400 |
| 355 | Travel | 6,671 | 8,000 | 8,000 | 9,530 | 8,000 | 8,000 | 8,000 |
| 435 | Office Supplies | 3,651 | 3,480 | 3,480 | 3,780 | 3,780 | 3,780 | 3,780 |
| 599 | Other Charges | 13,430 | 6,505 | 6,505 | 13,100 | 13,100 | 13,100 | 13,100 |
| 709 | Data Processing Equipment | 975 | 300 | 300 | 600 | 600 | 600 | 600 |
| 790 | Other Equipment | 1,099 | 1,099 | 1,099 | 29,645 | 29,645 | 4,295 | 4,295 |
| | Total Election Commission | $ 340,080 | $ 262,573 | $ 262,574 | $ 370,508 | $ 349,151 | $ 334,648 | $ 334,648 |

# 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:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| County Excess Fees Collected | $ 72.312 | $ 75,334 | $ 113,188 | $ 86,971 | $ 100,000 |
| Documents Recorded | 15,500 | 15,500 | 15,500 | 15,500 | 15,500 |

| Elected Official: 1 | | | | |
|---|---|---|---|---|
| **Fulltime Staff:** | | | | |
| **2014/2015** | **2015/2016** | **2016/2017** | **2017/2018** | **2018/2019** |
| 7 | 7 | 7 | 7 | 7 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 51600 | REGISTER OF DEEDS | | | | | | | |
| 205 | Retiree Insurance | $ 0 | $ 3,248 | $ 3,248 | $ 3,248 | $ 3,248 | $ 3,446 | $ 3,446 |
| 206 | Life Insurance | 147 | 147 | 147 | 147 | 147 | 147 | 147 |
| 207 | Medical Insurance | 44,667 | 45,465 | 45,465 | 45,465 | 45,465 | 48,300 | 48,300 |
| 299 | Other Fringe Benefits | | | | | | | |
| 307 | Communication | 437 | 569 | 569 | 569 | 569 | 569 | 569 |
| 317 | Data Processing Services | 41,568 | 0 | 57,826 | 0 | 0 | 0 | 0 |
| 336 | Maintenance & Repair Equipment | 4,007 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 355 | Travel | 751 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 |
| 435 | Office Supplies | 6,637 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 719 | Office Equipment | 2,850 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| | Total Register Of Deeds | $ 101,064 | $ 69,029 | $ 126,855 | $ 69,029 | $ 69,029 | $ 72,062 | $ 72,062 |

# 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:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| 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----------) | | | | |

| | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|---|
| **Full-Time** | 4 | 4 | 4 | 3 | 3 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 51720 | PLANNING / BUILDING INSPECTIONS | | | | | | | |
| 103 | Assistants | $ 64,508 | $ 50,000 | $ 50,000 | $ 50,000 | $ 50,000 | $ 51,250 | $ 51,250 |
| 105 | Supervisor/Director | 48,210 | 55,000 | 55,000 | 55,000 | 55,000 | 56,375 | 56,375 |
| 162 | Clerical Personnel | 32,145 | 34,025 | 34,025 | 34,025 | 34,025 | 34,876 | 34,876 |
| 169 | Part-Time | | | | 18,000 | 18,000 | 18,000 | 18,000 |
| 201 | Social Security | 10,962 | 10,635 | 10,635 | 10,635 | 10,635 | 12,278 | 12,278 |
| 204 | State Retirement | 16,822 | 18,935 | 14,248 | 18,935 | 18,935 | 19,409 | 19,409 |
| 205 | Retiree Insurance | 0 | 1,624 | 1,624 | 1,624 | 1,624 | 1,723 | 1,723 |
| 206 | Life Insurance | 67 | 63 | 63 | 63 | 63 | 63 | 63 |
| 207 | Medical Insurance | 22,126 | 19,485 | 19,485 | 19,485 | 19,485 | 20,700 | 20,700 |
| 299 | Other Fring Benefits (TCRS Hybrid) | 312 | 0 | 4,448 | 0 | 0 | 0 | 0 |
| 307 | Communications | 1,333 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 |
| 320 | Dues and Memberships | 619 | 900 | 900 | 900 | 900 | 900 | 900 |
| 330 | Operating Lease Payment | 2,094 | 2,150 | 2,150 | 2,150 | 2,150 | 2,150 | 2,150 |
| 332 | Legal Notices | 1,959 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 337 | Maintenance & Repairs - Office Equipment | 2,308 | 1,900 | 1,900 | 1,900 | 1,900 | 1,900 | 1,900 |
| 338 | Maintenance & Repairs - Vehicles | 835 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 355 | Travel | 935 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 356 | Tuition | 1,933 | 1,850 | 1,850 | 1,850 | 1,850 | 1,850 | 1,850 |
| 425 | Gasoline | 1,059 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 |
| 435 | Office Supplies | 1,402 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 511 | Vehicle & Equipment Insurance | 2,255 | 988 | 988 | 988 | 988 | 988 | 1,019 |
| 513 | Worker's Comp | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 2,152 |
| 718 | Motor Vehicles | 698 | 20,000 | 20,000 | | 0 | 0 | 0 |
| | Total Planning/Building Inspection | $ 217,082 | $ 233,506 | $ 233,265 | $ 231,505 | $ 231,505 | $ 238,412 | $ 236,095 |

# 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:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Map Sales | $2,502 | $2,845 | $3,762 | $2,930 | $3,500 |

| Fulltime Staff: | | | | |
|---|---|---|---|---|
| **2014/2015** | **2015/2016** | **2016/2017** | **2017/2018** | **2018/2019** |
| **2** | **2** | **2** | **2** | **2** |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 51760 | GEOGRAPHICAL INFORMATION SYSTEMS | | | | | | | |
| 103 | Assistant/Technician | $ 42,396 | $ 43,244 | $ 43,244 | $ 43,244 | $ 43,244 | $ 44,325 | $ 44,325 |
| 105 | Supervisor/Director | 64,751 | 66,046 | 66,046 | 66,046 | 66,046 | 67,697 | 67,697 |
| 201 | Social Security | 8,161 | 8,361 | 8,361 | 8,361 | 8,361 | 8,570 | 8,570 |
| 204 | State Retirement | 14,594 | 14,885 | 14,885 | 14,886 | 14,886 | 15,257 | 15,257 |
| 205 | Retiree Insurance | 1,155 | 3,248 | 2,268 | 3,278 | 3,278 | 3,446 | 3,446 |
| 206 | Life Insurance | 42 | 42 | 42 | 42 | 42 | 42 | 42 |
| 207 | Medical Insurance | 12,773 | 12,990 | 13,970 | 13,110 | 13,110 | 13,800 | 13,800 |
| 307 | Communication | 950 | 965 | 900 | 965 | 900 | 900 | 900 |
| 309 | Contracts with Government Agencies | 33,938 | 0 | 0 | 19,700 | 19,700 | 19,700 | 19,700 |
| 317 | Data Processing Maintenance | 35,322 | 40,521 | 40,521 | 40,521 | 40,521 | 40,521 | 40,521 |
| 320 | Dues & Memberships | 0 | 40 | 40 | 40 | 40 | 40 | 40 |
| 336 | Maintenance & Repair Equipment | 1,241 | 1,500 | 1,500 | 1,000 | 1,000 | 1,000 | 1,000 |
| 355 | Travel | 532 | 760 | 760 | 1,112 | 1,000 | 1,000 | 1,000 |
| 356 | Tuition & Training | 1,647 | 2,045 | 2,045 | 2,415 | 2,045 | 2,045 | 2,045 |
| 399 | Other Contracted Services | 3,200 | 10,000 | 10,000 | 10,000 | 5,000 | 5,000 | 5,000 |
| 425 | Gasoline | 114 | 240 | 240 | 240 | 240 | 240 | 240 |
| 499 | Other Supplies & Materials | 744 | 1,000 | 1,000 | 1,545 | 1,545 | 1,545 | 1,545 |
| 511 | Vehicle Insurance | 984 | 449 | 449 | 449 | 449 | 449 | 485 |
| 709 | Data Processing Equipment | 1,500 | 14,000 | 14,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 718 | Motor Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total GIS | $ 224,044 | $ 220,336 | $ 220,271 | $ 228,954 | $ 223,407 | $ 227,577 | $ 227,613 |

# 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:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| 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:**

| 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|
| 2 | 2 | 2 | 2 | 2 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 51800 | COUNTY BUILDINGS | | | | | | | |
| 166 | Maintenance Personnel | $ 47,802 | $ 72,728 | $ 72,728 | $ 72,728 | $ 72,728 | 74,500 | $ 74,500 |
| 201 | Social Security | 3,657 | 5,564 | 5,564 | 5,564 | 5,564 | 5,699 | 5,699 |
| 204 | State Retirement | 6,511 | 9,907 | 9,907 | 9,907 | 9,907 | 10,147 | 10,147 |
| 206 | Life Insurance | 19 | 42 | 42 | 42 | 42 | 42 | 42 |
| 207 | Medical Insurance | 6,322 | 12,990 | 12,990 | 12,990 | 12,990 | 13,800 | 13,800 |
| 307 | Communication | 20,983 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 |
| 337 | Maint. - Office Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 348 | Postal Charges | 105,075 | 117,000 | 117,000 | 117,000 | 117,000 | 117,000 | 117,000 |
| 355 | Travel | 582 | 600 | 600 | 700 | 700 | 700 | 700 |
| 399 | Other Contracted Services | 25,550 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 410 | Custodial Supplies | 12,290 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| 413 | Medical Supplies | 445 | 1,000 | 1,000 | 900 | 900 | 900 | 900 |
| 452 | Utilities | 113,892 | 116,000 | 116,000 | 100,000 | 92,800 | 92,800 | 92,800 |
| 499 | Other Supplies & Materials (Bldg. Maint.) | 24,631 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| 511 | Vehicle & Equipment Insurance | 0 | 397 | 855 | 855 | 855 | 855 | 0 |
| 506 | Liability Insurane | 0 | 855 | 397 | 0 | 0 | 0 | 0 |
| 599 | Other Charges | 0 | 0 | 0 | 0 | 0. | 0 | 0 |
| 707 | Building Improvements (Courthouse, Ag., Annex) | 17,272 | 22,000 | 22,000 | 10,500 | 17,700 | 17,700 | 17,700 |
| 707 | Building Improvements (Judicial Comples) | | | | 12,700 | 12,700 | 12,700 | 12,700 |
| 712 | Heating./Air Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total County Buildings | $ 385,031 | $ 443,082 | $ 443,083 | $ 427,886 | $ 427,885 | $ 430,843 | $ 429,988 |

# 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, 2019

COUNTY GENERAL FUND - 101

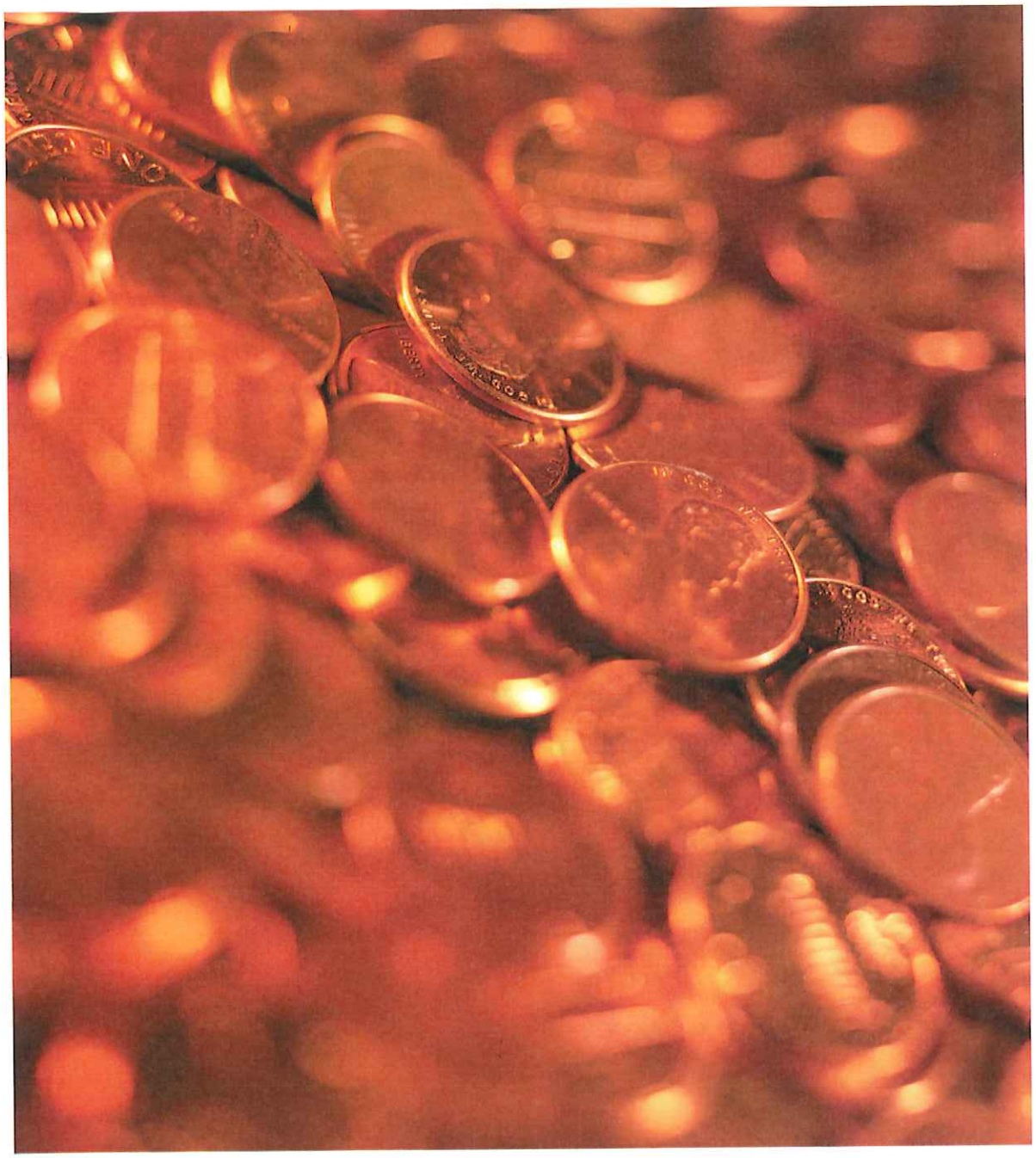
| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 51810 | OTHER FACILITIES - VOC TRN BLDG/SPCA | | | | | | | |
| 335 | Main & Repair Services - Building | 2,307 | 6,000 | 12,135 | 10,000 | 10,000 ** | 10,000 | 10,000 |
| | Total Voc Training Building | $ 2,307 | $ 6,000 | $ 12,135 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |
| | **TRC Conotract Renewed With Increase to Cover The Above Increase | | | | | | | |
| | TOTAL GENERAL ADMINISTRATION | $ 2,311,542 | $ 2,480,598 | $ 2,475,428 | $ 2,573,751 | $ 2,533,056 | $ 2,561,302 | $ 2,570,125 |

# 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 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY18-19 |
|---|---|---|---|---|---|
| **Activity:** | | | | | |
| 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 | 40,000 | 46,000 | 47,380 | 48,980 | 49,790 |
| Year-End closed by August 31 | 1 | 1 | 1 | 1 | 1 |

**Fulltime Staff:**

| 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|
| 3 | 3 | 3 | 3 | 3 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 52100 | ACCOUNTING AND BUDGETING | | | | | | | |
| 105 | Supervisor/Director | $ 57,202 | $ 58,346 | $ 58,346 | $ 58,346 | $ 58,346 | 59,804 | 59,804 |
| 162 | Clerical Personnel | 67,545 | 70,839 | 70,839 | 70,839 | 70,839 | 72,610 | 72,610 |
| 201 | Social Security | 9,763 | 9,883 | 10,378 | 9,883 | 9,883 | 10,130 | 10,130 |
| 204 | State Retirement | 17,016 | 17,595 | 18,276 | 17,595 | 17,595 | 18,035 | 18,035 |
| 206 | Life Insurance | 58 | 63 | 63 | 63 | 63 | 63 | 63 |
| 207 | Medical Insurance | 19,565 | 19,485 | 20,024 | 19,485 | 19,485 | 20,700 | 20,700 |
| 301 | Accounting Services | 8,565 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 320 | Dues | 2,384 | 2,485 | 770 | 2,485 | 2,485 | 2,485 | 2,485 |
| 337 | Maintenance & Repair - Equipment | 9,910 | 11,000 | 11,000 | 11,813 | 11,813 | 11,813 | 11,813 |
| 355 | Travel | 440 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 |
| 356 | Tuition & Training | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 435 | Office Supplies | 2,581 | 4,178 | 4,178 | 4,178 | 4,178 | 4,178 | 4,178 |
| 499 | Other Supplies & Materials (Purchasing) | 3,901 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| | Total Accounting And Budgeting | $ 198,930 | $ 207,664 | $ 207,665 | $ 208,478 | $ 208,478 | $ 213,609 | $ 213,609 |

# 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:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Properties are assessed in a timely and prudent manner | 1 | 1 | 1 | 1 | 1 |

| Elected Official: 1 | | | | |
|---|---|---|---|---|
| **Fulltime Staff:** | | | | |
| **2014/2015** | **2015/2016** | **2016/2017** | **2017/2018** | **2018/2019** |
| 14 | 14 | 14 | 15 | 15 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 52300 | PROPERTY ASSESSOR'S OFFICE | | | | | | | |
| 101 | County Official/Administrative | $ 82,544 | $ 84,966 | $ 84,996 | $ 84,996 | $ 84,996 | 88,957 | 88,957 |
| 133 | Paraprofessionals | 286,522 | 339,252 | ** 339,252 | ** 339,252 | 339,252 | 340,771 | 340,771 |
| 162 | Clerical Personnel | 158,937 | 162,116 | 162,116 | 162,116 | 162,116 | 166,169 | 166,169 |
| 201 | Social Security | 40,915 | 44,855 | 44,855 | 44,857 | 44,857 | 45,586 | 45,586 |
| 204 | State Retirement | 73,686 | 85,968 | 81,614 | 69,512 | 69,512 | 81,161 | 81,161 |
| 205 | Retiree Insurance | 1,918 | 6,495 | 6,495 | 6,555 | 6,555 | 10,338 | 10,338 |
| 206 | Life Insurance | 246 | 294 | 294 | 294 | 294 | 294 | 294 |
| 207 | Medical Insurance | 80,896 | 90,930 | 90,930 | 91,770 | 90,930 | 96,600 | 96,600 |
| 299 | Other Fringe Benefits | | | 4,354 | 6,840 | 6,840 | 6,840 | 6,840 |
| 307 | Communication | 225 | 225 | 225 | 225 | 225 | 225 | 225 |
| 320 | Dues & Memberships | 2,520 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 330 | Operating Lease Payments | 4,691 | 0 | 0 | 0 | 0 | 0 | 0 |
| 337 | Maintenance & Repair - Office Equipment | 1,844 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 338 | Maintenance & Repair-Vehicles | 530 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 355 | Travel | 1,493 | 3,000 | 3,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 356 | Tuition & Training | 770 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 399 | Other Contracted Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 425 | Gasoline | 1,848 | 3,500 | 3,500 | 3,000 | 3,000 | 3,000 | 3,000 |
| 435 | Office Supplies | 3,844 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 511 | Vehicle & Equipment Insurance | 4,382 | 2,333 | 2,333 | 2,333 | 2,333 | 2,333 | 2,596 |
| 513 | Worker's Comp Insurance | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 5,768 |
| 610 | Equipment Lease | 0 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 718 | Motor Vehicles | 0 | 20,000 | 20,000 | 0 | 0 | 0 | 0 |
| 719 | Office Equipment | 5,271 | 2,000 | 2,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| | Total Property Assessor's Office | $ 757,582 | $ 866,634 | $ 866,663 | $ 840,450 | $ 839,610 | $ 870,974 | $ 872,504 |

** Added 1 Assistant

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 52310 | REAPPRAISAL PROGRAM | | | | | | | |
| 201 | Social Security | | | | $ 0 | $ 0 | $ 0 | $ 0 |
| 169 | Part-Time Personnel | $ 0 | $ 0 * | $ 0 | 0 | 0 | 0 | 0 |
| 309 | Contracts with Government Agencies | 62,941 | 0 | | | | | |
| 317 | Data Processing Services (State) | 86,058 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| 348 | Postal Charges | 23,663 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 351 | Rentals | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 399 | Other Contracted Services | 83,926 | 92,500 | 92,500 | 92,500 | 92,500 | 92,500 | 92,500 |
| 435 | Office Supplies | 6,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| | Total Reappraisal Program | $ 262,588 | $ 175,500 | $ 175,500 | $ 175,500 | $ 175,500 | $ 175,500 | $ 175,500 |

* Added 1 Fulltime Assistant in Assessor Budget

# 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 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Percentage of current property taxes Paid by February 28 | 91.8% | 91.8% | 93.0% | 92.6% | 92.0% |
| Percentage of prior year property taxes Paid by April 1 | 61.0% | 69.0% | 56.0% | 56.0% | 56.0% |
| Amount of delinquent taxes sent to Clerk & Master | $1.460,646 | $706,064 | $678,592 | $750,000 | $750,000 |
| Commissions earned | $897.472 | $1,165,595 | $1,244,072 | $1,244,500 | $1,244,500 |
| Interest earned on investments | $402,621 | $402,621 | $ 514,416 | $ 650,000 | $700,000 |
| Interest earned as % of Fed Fund Rate | 576.0% | 560.0% | 240.0% | 105.00% | 110.00% |

| Elected Official: 1 | | | | |
|---|---|---|---|---|
| **Fulltime Staff:** | | | | |
| **2013/2014** | **2014/2015** | **2015/2016** | **2016/2017** | **2017/2018** |
| 7 | 7 | 7 | 7 | 7 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 52400 | COUNTY TRUSTEE'S OFFICE | | | | | | | |
| 206 | Life Insurance | $ 138 | $ 147 | $ 147 | $ 147 | $ 147 | $ 147 | 147 |
| 207 | Medical Insurance | 45,543 | 45,465 | 45,991 | 45,885 | 45,465 | 48,300 | 48,300 |
| 299 | Other Fringe Benefits | | | | | | | |
| 307 | Communications | 19 | 30 | 30 | 3,650 (1) | 3,650 (1) | 3,650 (1) | 3,650 |
| 320 | Dues & Memberships | 782 | 822 | 822 | 862 | 862 | 862 | 862 |
| 355 | Travel | 2,952 | 3,000 | 2,500 | 3,000 | 3,000 | 3,000 | 3,000 |
| 351 | Rent | | | | 42,000 (5) | 42,000 (5) | 42,000 (5) | 42,000 |
| 356 | Tuition | 1,165 | 1,400 | 1,335 | 1,510 | 1,510 | 1,510 | 1,510 |
| 399 | Other Contracted Services | 29,691 | 31,530 | 31,305 | 33,715 | 33,715 | 33,715 | 33,715 |
| 410 | Janitorial Services | | | | 3,000 (3) | 3,000 (3) | 3,000 (3) | 3,000 |
| 435 | Office Supplies | 4,726 | 4,040 | 11,630 | 4,040 | 4,040 | 4,040 | 4,040 |
| 452 | Utilities | | | | 5,850 (2) | 5,850 (2) | 5,850 (2) | 5,850 |
| 709 | Data Processing | 2,802 | 1,525 | 1,525 | 6,000 (6) | 6,000 (6) | 6,000 (6) | 6,000 |
| | Total County Trustee's Office | $ 87,818 | $ 87,959 | $ 95,285 | $ 149,659 | $ 149,239 | $ 152,074 | $ 152,074 |

(1) 5 Phone Lines & Internet $305 per month
(2) $485 per Month
(3) $250 per month
(5) $3,500 per month
(6) Phone System $2,000, 2-Compters $4,000

# 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:

| | Actual FY 14/15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18/19 |
|---|---|---|---|---|---|
| New Business licenses issued | 510 | 660 | 861 | 775 | 790 |
| Marriage licenses issued | 894 | 964 | 966 | 969 | 973 |
| Vehicle registration renewals issued | 73,851 | 73.546 | 76,669 | 76,790 | 76,820 |
| Applications for title processed | 32,609 | 32,935 | 32,740 | 32,910 | 33,012 |
| Passport Applications | | 0 | 1,243 | 1,247 | 1,252 |

**Elected Official: 1**

**Fulltime Staff:**

| 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|
| 21 | 21 | 23 | 23 | 23 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 52500 | COUNTY CLERK'S OFFICE | | | | | | | |
| 205 | Retiree Insurance | $ 775 | $ 3,248 | $ 3,248 | $ 3,248 | $ 3,248 | $ 3,446 | 3,446 |
| 206 | Life Insurance | 448 | 504 | 504 | 504 | 504 | 504 | 504 |
| 207 | Medical Insurance | 146,763 | 155,880 | 155,880 | 157,320 | 155,880 | 165,600 | 165,600 |
| 299 | Other Fringe Benefits (TCRS Hybrid) | 0 | | | | | | |
| 307 | Communications | 1,407 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| 320 | Dues & Memberships | 1,232 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| 355 | Travel | 3,751 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 435 | Office Supplies | 49,599 | 50,000 | 50,000 | 51,000 | 51,000 | 51,000 | 51,000 |
| 499 | Other Supplies & Materials | 10,838 | 0 | 16,522 | 0 | 0 | 0 | 0 |
| 599 | Other Charges | 6,531 | 0 | 32,084 | 0 | 0 | 0 | 0 |
| 719 | Office Equipment | 1,500 | 1,500 | 1,500 | 19,000 | 19,000 | 19,000 | 19,000 |
| | Total County Clerk's Office | $ 222,844 | $ 217,832 | $ 266,438 | $ 237,772 | $ 236,332 | $ 246,250 | $ 246,250 |

# 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.

| Fulltime Staff: | | | |
|---|---|---|---|
| 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018*** |
| 1 | 1 | 1 | 0 |

***Full time employee retired. The County now contracts out the Data Processing Service

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

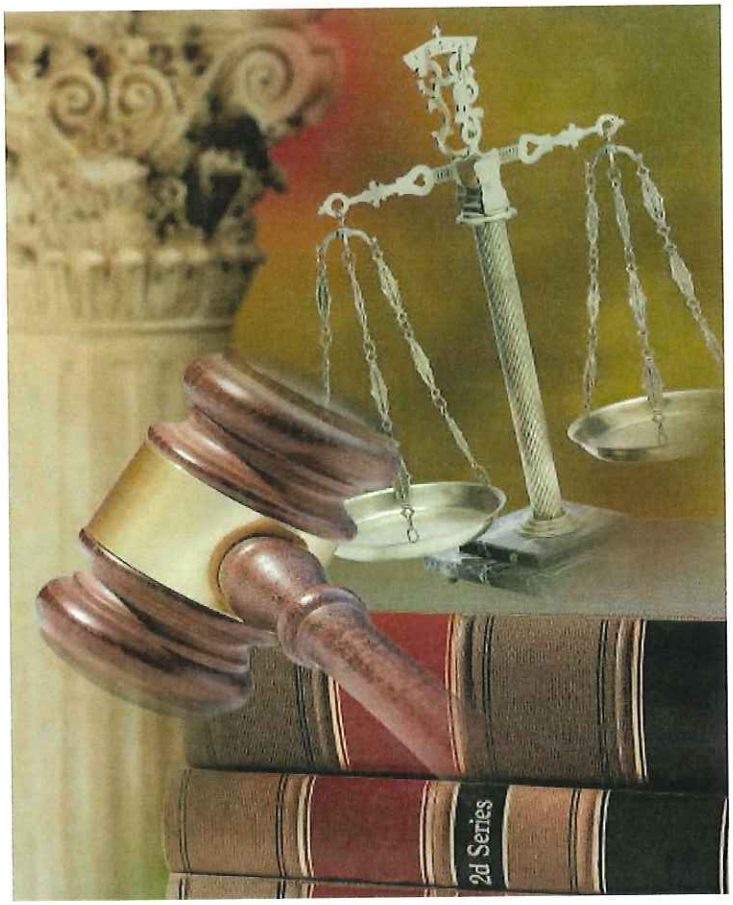
COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 52600 | DATA PROCESSING | | | | | | | |
| 121 | Data Processing Personnel | $ 39,257 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 201 | Social Security | 2,981 | 0 | 0 | 0 | 0 | 0 | 0 |
| 204 | State Retirement | 5,347 | 0 | 0 | 0 | 0 | 0 | 0 |
| 206 | Life Insurance | 13 | 0 | 0 | 0 | 0 | 0 | 0 |
| 207 | Medical Insurance | 4,185 | 0 | 0 | 0 | 0 | 0 | 0 |
| 307 | Communication | 15,738 | 17,000 | 17,000 | 16,728 | 16,728 | 16,728 | 16,728 |
| 309 | Contracts with Government Agencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 317 | Data Processing Services | 40,444 | 64,000 * | 64,000 | 58,337 | 58,337 | 58,337 | 58,337 |
| 355 | Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 399 | Other Contracted Services | 37,450 | 48,000 ** | 48,000 | 47,985 | 47,985 | 47,985 | 47,985 |
| 435 | Office Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 499 | Other Supplies & Materials | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 709 | Data Processing Equipment | 22,011 | 15,000 | 15,000 | 17,922 | 17,922 | 17,922 | 17,922 |
| 790 | Other Equipment | 8,886 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Data Processing | $ 176,312 | $ 144,001 | $ 144,000 | $ 140,973 | $ 140,974 | $ 140,973 | $ 140,973 |
| | TOTAL FINANCE | $ 1,706,074 | $ 1,699,591 | $ 1,755,552 | $ 1,752,833 | $ 1,750,134 | $ 1,799,379 | $ 1,800,910 |

*** Includes I.T. Committee Recommendation for new E-Mail**
****I.T. Now Served with Contract Saving Personell Costs**

## 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:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Criminal cases filed | 11,383 | 14,231 | 10,152 | 14,200 | 15,139 |
| Civil cases filed | 14,863 | 11,674 | 9,646 | 12,394 | 13,894 |

| Elected Official: 1 | | | | |
|---|---|---|---|---|
| **Fulltime Staff:** | | | | |
| **2014/2015** | **2015/2016** | **2016/2017** | **2017/2018** | **2018/2019** |
| **30** | **31** | **31** | **31** | **31** |

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 53120 | CIRCUIT COURT CLERK | | | | | | | |
| 101 | County Official/Administrative | $ 82,544 | $ 86,696 | $ 86,996 | $ 84,996 | $ 84,996 | $ 88,957 | $ 88,957 |
| 103 | Assistant's) | 53,145 | 54,208 | 54,208 | 54,208 | 54,208 | 55,563 | 55,563 |
| 106 | Deputy(ies) | 780,764 | 808,337 | 808,337 | 808,337 | 808,337 | 827,050 | 827,050 |
| 169 | Part-Time | 780 | 8,800 | 8,800 | 8,800 | 8,800 | 8,800 | 8,800 |
| 201 | Social Security | 69,125 | 73,290 | 73,290 | 73,160 | 73,160 | 74,998 | 74,998 |
| 204 | State Retirement | 122,893 | 129,287 | 127,756 | 115,485 | 115,485 | 132,328 | 132,328 |
| 205 | Retiree Insurance | 0 | 4,872 | 4,872 | 0 | 4,872 | 3,446 | 3,446 |
| 206 | Life Insurance | 595 | 651 | 651 | 651 | 651 | 651 | 651 |
| 207 | Medical Insurance | 195,962 | 201,345 | 201,345 | 201,345 | 201,345 | 213,900 | 213,900 |
| 299 | Other Fringe Benefits (TCRS Hybrid | 989 | 0 | 6,403 | 7,178 | 7,178 | 7,178 | 7,178 |
| 307 | Communications | 2,415 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 |
| 317 | Data Processing Services | 43,113 | 0 | 53,522 | 0 | 0 | 0 | 0 |
| 320 | Dues & Memberships | 802 | 900 | 900 | 1,000 | 1,000 | 1,000 | 1,000 |
| 410 | Janitorial Supplies | 3,341 | 7,046 | 7,046 | 7,046 | 7,046 | 7,046 | 7,046 |
| 411 | Data Processing Supplies | 6,118 | 0 | 16,954 | 0 | 0 | 0 | 0 |
| 435 | Office Supplies | 39,797 | 54,182 | 54,182 | 56,845 | 55,000 | 55,000 | 55,000 |
| 452 | Utilities | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 708 | Courtroom Sound System | | | | 10,000 | 6,500 | 6,500 | 6,500 |
| 709 | Data Processing Equipment | 17,772 | 0 | 19,000 | 0 | 0 | 0 | 0 |
| 719 | Office Equipment | 3,023 | 6,775 | 6,775 | 17,382 | 10,846 | 10,846 | 10,846 |
| | Total Criminal Court | $ 1,448,178 | $ 1,464,589 | $ 1,559,237 | $ 1,474,633 | $ 1,467,624 | $ 1,521,463 | $ 1,521,463 |

# 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: | | | | |
| 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
| 2 | 2 | 3 | 3 | 3 |

| Elected Official: 1 | | | | |
|---|---|---|---|---|
| DIVISION 2 JUDGE - Fulltime Staff: | | | | |
| 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
| 2 | 2 | 2 | 2 | 2 |

STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 53310 | GENERAL SESSIONS JUDGE - RANDOLPH | | | | | | | |
| 102 | Judge's Salary | $ 161,648 | $ 163,750 | $ 163,750 | $ 163,750 | $ 163,750 | $ 167,189 | $ 167,189 |
| 162 | Clerical Personnel | 28,931 | 29,510 | 29,510 | 29,510 | 29,510 | 30,248 | 30,248 |
| 169 | Part-Time-Special Judges | 2,250 | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 |
| 201 | Social Security | 11,760 | 14,784 | 14,784 | 14,784 | 14,784 | 15,104 | 15,104 |
| 204 | State Retirement | 25,954 | 26,322 | 26,322 | 26,322 | 26,322 | 26,891 | 26,891 |
| 205 | Retiree Insurance | 3 | 1,624 | 1,624 | 1,624 | 1,624 | 3,446 | 3,446 |
| 206 | Life Insurance | 34 | 42 | 42 | 42 | 42 | 42 | 42 |
| 207 | Medical Insurance | 11,246 | 12,990 | 12,990 | 12,990 | 12,990 | 13,800 | 13,800 |
| 307 | Communication | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 320 | Dues and Memberships | 250 | 250 | 250 | 250 | 250 | 250 | 250 |
| 355 | Travel | 788 | 900 | 900 | 900 | 900 | 900 | 900 |
| 356 | Tuition | 90 | 200 | 200 | 200 | 200 | 200 | 200 |
| 435 | Office Supplies | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 437 | Periodicals | 80 | 100 | 100 | 100 | 100 | 100 | 100 |
| 711 | Furniture & Fixtures | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Judge Randolph | $ 243,035 | $ 253,371 | $ 253,372 | $ 253,372 | $ 253,371 | $ 261,069 | $ 261,069 |

STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 53310 | GENERAL SESSIONS JUDGE - SWAFFORD | | | | | | | |
| 102 | Judge's Salary | $ 161,648 | $ 163,750 | $ 163,750 | $ | $ | $ | $ |
| 162 | Clerical Personnel | 28,413 | 29,063 | 29,063 | | | | |
| 189 | Other Salaries & Wages | 47,766 | 50,271 | 50,271 | | | | |
| 201 | Social Security | 15,422 | 18,596 | 18,596 | | | | |
| 204 | State Retirement | 31,566 | 33,108 | 28,709 | | | | |
| 206 | Life Insurance | 50 | 63 | 63 | | | | |
| 207 | Medical Insurance | 16,463 | 19,485 | 19,485 | | | | |
| 299 | Other Fringe Benefits (TCRS Hybrid) | 546 | 0 | 4,399 | | | | |
| 307 | Communication | 597 | 600 | 600 | | | | |
| 320 | Dues and Memberships | 200 | 200 | 200 | | | | |
| 355 | Travel | 1,200 | 1,200 | 1,200 | | | | |
| 356 | Tuition and Training | 800 | 800 | 800 | | | | |
| 435 | Office Supplies | 188 | 200 | 200 | | | | |
| 437 | Periodicals | 253 | 500 | 500 | | | | |
| 711 | Office Furniture & Fixtures | 0 | 0 | 0 | | | | |
| | Total Judge Swafford | $ 305,111 | $ 317,835 | $ 317,836 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Total Gen. Sessions Judges | $ 548,146 | $ 571,206 | $ 571,208 | $ 573,108 | $ 573,107 | $ 588,565 | $ 588,565 |

***This Account has been moved 2018-2019 to 53510 to get rid of Sub Funds

# NOTES

# ADULT DRUG COURT

## and SAMSHA Grant

The 10th Judicial District Recovery Court is a grant agreement existing between the State of Tennessee Department of Substance Abuse and Mental Health Services and Bradley County Government.

The 10th Judicial District Recovery Court is to promote safer communities by assisting drug abuse/addicted criminal offenders in becoming drug-free, and empowering them to be productive and responsible members of their families and communities through expedited court processing, intensive drug treatment, education/vocational services, reduced incarceration, and accountability-based sanctions.

The Recovery Court's goal is to provide the tools to change lives and give opportunities to break the cycle of substance abuse and crime. The program helps individuals achieve this goal through the use of judicial supervision, substance abuse treatment, probation supervision training and education services and drug testing. All services offered are intended to help the individual create a better and more stable life

The 10th Judicial District Recovery Court program targets those permanent residents with nonviolent offenses who live within the 10th Judicial District, ages eighteen and older, with addiction and/or co-occurring mental health disorders.

The Adult Recovery Court Program is a post-conviction program for non-violent offenders who are addicted and/or have co-occurring mental health disorders. The program is 18-24 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 of treatment.

The first twelve months is a four phase program that consists of close supervision by a parole/probation officer, community correction officer, weekly court appearances before the Recovery Court Judge, mandatory alcohol and drug treatment by a licensed Alcohol and Drug Counselor, regular attendance at self-help groups and random drug testing. The after-care portion, otherwise known as Phase V, require participants to continue treatment attend Recovery Court quarterly, comply with the participant's community supervision program, attend treatment sessions and submit to random drug testing.

## 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:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Number of Participants Admitted/Enrolled | 35 | 35 | 65 | 65 | 65 |
| Number of Participants Graduated | 20 | 20 | 20 | 15 | 30 |
| Recidivism within 1 year of Graduation | 0.0% | 0.0% | 6% | 18% | 0.0% |
| Recidivism within 2 years of Graduation | 0.0% | 0.0% | 27% | 0.0% | 0.0% |

| Fulltime Staff: | | | | |
|---|---|---|---|---|
| 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
| 1 | 1 | 2 | 2 | 2 |

BRADLEY COUNTY, TENNESSEE
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For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 53330 | DRUG COURT | | | | | | | |
| 135 | Case Coordinator | $ 58,733 | $ 59,256 | $ 59,256 | $ 60,000 | $ 60,000 | $ 60,000 | $ 60,000 |
| 201 | Social Security | 4,861 | 4,120 | 4,940 | 4,590 | 4,590 | 4,590 | 4,590 |
| 204 | State Retirement | 8,013 | 6,624 | 8,652 | 8,172 | 5,410 | 5,410 | 5,410 |
| 206 | Life Insurance | 19 | 0 | 21 | 21 | 0 | | |
| 207 | Medical Insurance | 6,322 | 0 | 7,440 | 6,555 | 0 | | |
| 307 | Communication | 1,300 | 0 | 0 | 0 | 0 | | |
| 351 | Rentals | 3,600 | 0 | 0 | 0 | 0 | | |
| 355 | Travel | 2,064 | 0 | 0 | 0 | 0 | | |
| 399 | Other Contracted Services | 141,470 | 0 | 68,458 | 0 | 0 | | |
| 435 | Office Supplies | 178 | 0 | 0 | 0 | 0 | | |
| 499 | Other Supplies and Materials | 0 | 0 | 0 | | | | |
| 599 | Other | 735 | 0 | 0 | 0 | 0 | | |
| | Total Drug Court | $ 227,295 | $ 70,000 | $ 148,767 | $ 79,338 | $ 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:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Chancery filings | 370 | 370 | 289 | 392 | 438 |
| Probate filings | 225 | 225 | 299 | 258 | 246 |

| Fulltime Staff: | | | | |
|---|---|---|---|---|
| 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
| 5 | 5 | 5 | 5 | 5 |

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COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|---|
| 53400 | CHANCERY COURT | | | | | | | | |
| 194 | Jury and Witness Fees | $ 440 | $ 800 | $ 800 | $ 800 | $ 600 | | $ 600 | $ 600 |
| 206 | Life Insurance | 94 | 105 | 105 | 105 | 105 | (5) | 105 | 105 |
| 207 | Medical Insurance | 31,079 | 32,475 | 32,475 | 32,475 | 32,475 | | 34,500 | 34,500 |
| 307 | Communication | 250 | 600 | 600 | 600 | 300 | | 300 | 300 |
| 320 | Dues and Memberships | 660 | 660 | 660 | 742 | 742 | | 742 | 742 |
| 337 | Maintenance & Repair - Office Equip | 11,642 | 15,909 | 15,909 | 16,396 | 16,396 | | 16,396 | 16,396 |
| 355 | Travel | 1,014 | 800 | 800 | 1,011 | 800 | | 800 | 800 |
| 356 | Tuition | 482 | 400 | 400 | 400 | 400 | | 400 | 400 |
| 435 | Office Supplies | 4,212 | 3,500 | 3,500 | 3,500 | 3,500 | | 3,500 | 3,500 |
| 799 | Other Capital Outlay | 8,361 | 0 | 0 | 0 | | | | |
| | Total Chancery Court | $ 58,234 | $ 55,249 | $ 55,249 | $ 56,029 | $ 55,318 | | $ 57,343 | $ 57,343 |

# JUVENILE SERVICES

**Bradley County Juvenile Services successfully operates various youth and family oriented programs under the direction of the Bradley County Government and the 10th 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 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18/19 |
|---|---|---|---|---|---|
| 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:**

| 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|
| 10 | 10 | 10 | 10 | 10 |

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COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 53500 | JUVENILE SERVICES | | | | | | | |
| 101 | County Official/Administrative | $ 51,787 | $ 52,823 | $ 52,823 | $ 52,823 | $ 52,823 | $ 54,143 | $ 54,143 |
| 111 | Probation Officers | 293,145 | 279,611 | 279,611 | 279,611 | 279,611 | 286,314 | 286,314 |
| 112 | Youth Service Officer | 0 | 0 | 33,246 | 24,935 | 0 | | |
| 162 | Clerical Personnel | 34,993 | 35,693 | 35,693 | 35,693 | 35,693 | 36,585 | 36,585 |
| 169 | Part-Time Personnel | 28,212 | 30,000 | 30,000 | 30,000 | 29,000 | 29,000 | 29,000 |
| 189 | Other Salaries & Wages | 24,100 | 25,524 | 25,524 | 25,524 | 24,000 | 24,490 | 24,490 |
| 201 | Social Security | 31,741 | 32,409 | 34,300 | 37,071 | 32,409 | 32,936 | 32,936 |
| 204 | State Retirement | 56,101 | 54,921 | 55,514 | 54,921 | 54,921 | 58,638 | 58,638 |
| 206 | Life Insurance | 172 | 210 | 210 | 210 | 210 (10) | 210 | 210 |
| 207 | Medical Insurance | 56,828 | 64,950 | 64,950 | 64,950 | 64,950 | 69,000 | 69,000 |
| 299 | Other Fringe Benefits (TCRS Hybrid) | 135 | 0 | 270 | 0 | 0 | 0 | 0 |
| 307 | Communication | 11,923 | 12,000 | 12,000 | 14,418 | 14,418 | 14,418 | 14,418 |
| 335 | Maintenance & Repair Services - Building | 19,403 | 10,000 | 18,000 | 28,469 | 18,469 | 18,469 | 18,469 |
| 338 | Maintenance & Repair Services (Vehicle) | 1,190 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 340 | Medical & Dental Services | 52 | 300 | 300 | 300 | 300 | 300 | 300 |
| 355 | Travel | 6,151 | 5,000 | 5,000 | 6,200 | 5,000 | 5,000 | 5,000 |
| 356 | Tuition | 1,135 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 399 | Other Contracted Services | 4,769 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 425 | Gasoline | 1,438 | 900 | 900 | 900 | 900 | 900 | 900 |
| 435 | Office Supplies | 1,158 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| 452 | Utilities | 31,844 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 499 | Other Supplies & Materials | 0 | 0 | 150 | 0 | 0 | 0 | 0 |
| 511 | Vehicle & Equipment Insurance | 3,594 | 1,022 | 1,022 | 1,022 | 1,022 | 1,022 | 1,086 |
| 599 | Other Charges | 579 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 709 | Data Processing Equipment | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 712 | Heating and Air Equipment | 0 | 0 | 0 | 46,000 | 27,600 | 27,600 | 27,600 |
| 719 | Office Equipment | 0 | 500 | 500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 790 | Other Equipment | 0 | 0 | 0 | 165,500 | 70,000 | 70,000 | 70,000 |
| | Total Juvenile Services | $ 660,450 | $ 641,764 | $ 685,913 | $ 905,946 | $ 748,725 | $ 766,425 | $ 766,489 |

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# 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: | | | | |
| 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
| 2 | 2 | 3 | 3 | 3 |

| Elected Official: 1 | | | | |
|---|---|---|---|---|
| DIVISION 2 JUDGE - Fulltime Staff: | | | | |
| 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
| 2 | 2 | 2 | 2 | 2 |

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COUNTY GENERAL FUND - 101

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|---|---|---|---|---|---|---|---|---|
| 53510 | GENERAL SESSIONS JUDGE - SWAFFORD | | | | | | | |
| 102 | Judge's Salary | $ | $ | $ | $ 163,750 | $ 163,750 | $ 167,189 | $ 167,189 |
| 162 | Clerical Personnel | | | | 29,063 | 29,063 | 29,790 | 29,790 |
| 189 | Other Salaries & Wages | | | | 50,271 | 50,271 | 51,503 | 51,503 |
| 201 | Social Security | | | | 18,596 | 18,596 | 19,009 | 19,009 |
| 204 | State Retirement | | | | 33,108 | 33,108 | 33,843 | 33,843 |
| 206 | Life Insurance | | | | 63 | 63 | 63 | 63 |
| 207 | Medical Insurance | | | | 19,485 | 19,485 | 20,700 | 20,700 |
| 299 | Other Fringe Benefits (TCRS Hybrid) | | | | 0 | 0 | | |
| 307 | Communication | | | | 600 | 600 | 600 | 600 |
| 320 | Dues and Memberships | | | | 1,500 | 1,500 | 1,500 | 1,500 |
| 355 | Travel | | | | 1,800 | 1,800 | 1,800 | 1,800 |
| 356 | Tuition and Training | | | | 800 | 800 | 800 | 800 |
| 435 | Office Supplies | | | | 200 | 200 | 200 | 200 |
| 437 | Periodicals | | | | 500 | 500 | 500 | 500 |
| 711 | Office Furniture & Fixtures | | | | | | | |
| | Total Judge Swafford | $ 0 | $ 0 | $ 1 | $ 319,736 | $ 319,736 | $ 327,496 | $ 327,496 |

Moved from 101-53310-SWA to get rid of Sub funds

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COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 53610 | Polk County Probation Contract | | | | | | | |
| 103 | Assistants | $ 4,123 | $ 4,080 | $ 4,080 | $ 4,080 | $ 4,080 | $ 4,182 | $ 4,182 |
| 105 | Supervisor | 4,123 | 4,080 | 4,080 | 4,080 | 4,080 | 4,182 | 4,182 |
| 111 | Probation Officer(s) | 18,615 | 18,360 | 18,360 | 18,360 | 18,360 | 18,819 | 18,819 |
| 201 | Social Security | 2,031 | 2,029 | 2,029 | 2,029 | 2,029 | 2,079 | 2,079 |
| 204 | State Retirement | 3,269 | 3,612 | 3,612 | 3,612 | 3,612 | 3,702 | 3,702 |
| 206 | Life Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 207 | Medical Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 351 | Rentals | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 355 | Travel | 1,827 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 399 | Other Contracted Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 499 | Other Supplies/Materials | 2,533 | 3,300 | 3,300 | 3,300 | 3,300 | 3,300 | 3,300 |
| | Total Polk County Probation | $ 36,821 | $ 38,261 | $ 38,261 | $ 38,261 | $ 38,261 | $ 39,065 | $ 39,065 |

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COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 53700 | JUDICIAL COMMISSIONERS | | | | | | | |
| 194 | Jury & Witness Fees | $ 22,142 | $ 35,000 | $ 35,000 | $ 45,000 | $ 35,000 | $ 35,000 | $ 35,000 |
| | Total Judicial Commissioners | $ 22,142 | $ 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:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Cases are processed in a timely and prudent manner | 1 | 1 | 1 | 1 | 1 |
| Hours Served | 22,050 hrs | 22,860 hr | 21,618 hrs | 17,721 hrs | 16,880 hrs |
| Clients are treated in a courteous & fair way | 1 | 1 | 1 | 1 | 1 |
| Clients Served | 560 | 592 | 526 | 489 | 480 |

**Fulltime Staff:**

| 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|
| 2 | 2 | 2 | 2 | 2 |

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COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 53900 | COURTS COMMUNITY SERVICE (50/50) | | | | | | | |
| 103 | Assistants | $ 18,960 | $ 29,820 | $ 29,820 | $ 29,820 | $ 29,820 | $ 30,126 | $ 30,126 |
| 105 | Supervisor | 34,143 | 34,826 | 34,826 | 34,826 | 34,826 | 35,697 | 35,697 |
| 162 | Clerical | 15,284 | 15,589 | 15,589 | 15,589 | 15,589 | 15,979 | 15,979 |
| 201 | Social Security | 5,198 | 6,138 | 6,138 | 6,138 | 6,138 | 6,258 | 6,258 |
| 204 | State Retirement | 7,423 | 10,928 | 10,928 | 9,550 | 9,550 | 11,141 | 11,141 |
| 205 | Retiree Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 206 | Life Insurance | 37 | 63 | 63 | 63 | 63 | 63 | 63 |
| 207 | Medical Insurance | 12,345 | 12,990 | 12,990 | 13,110 | 13,110 | 20,700 | 20,700 |
| 307 | Communications | 7,700 | 300 | 300 | 300 | 300 | 300 | 300 |
| 338 | Maint./Repair (Vehicle) | 357 | 250 | 250 | 250 | 250 | 250 | 250 |
| 425 | Gasoline | 1,941 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 435 | Office Supplies | 92 | 250 | 250 | 250 | 250 | 250 | 250 |
| 452 | Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 499 | Other Supplies/Materials | 5,081 | 2,765 | 3,365 | 2,765 | 2,765 | 2,765 | 2,765 |
| 506 | Liability Insurance | 1,183 | 7,040 | 7,040 | 7,040 | 7,040 | 7,040 | 7,040 |
| 511 | Auto Insurance | 797 | 499 | 499 | 499 | 499 | 499 | 485 |
| 513 | Worker's Comp Insurance | 2,149 | 1,568 | 1,568 | 1,568 | 1,568 | 1,568 | 1,117 |
| 718 | Motor Vehicles | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Courts Community Service | $ 112,690 | $ 125,026 | $ 125,626 | $ 123,768 | $ 123,768 | $ 134,636 | $ 134,171 |

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COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 53920 | COURTROOM SECURITY | | | | | | | |
| 499 | Other Supplies & Materials | $ 5,879 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Total Courtroom Security | $ 5,879 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |

# 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 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Active Probationers Reporting | 1,940 | 1,993 | 1,965 | 1,800 | 1,747 |
| 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:**

| 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|
| 8 | 8 | 8 | 8 | 8 |

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| COUNTY GENERAL FUND - 101 Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 53910 | PROBATION SERVICES | | | | | | | |
| 103 | Assistant | $ 41,463 | $ 42,371 | $ 42,371 | $ 0 | $ 0 | $ | $ |
| 105 | Director | 51,730 | 52,851 | 52,851 | 52,851 | 52,851 | 54,172 | 54,172 |
| 111 | Probation Officer | 165,162 | 194,274 | 194,274 | 203,767 | 203,767 | 208,861 | 208,861 |
| 162 | Clerical | 8,049 | 8,210 | 8,210 | 11,411 | 11,411 | 11,696 | 11,696 |
| 201 | Social Security | 20,183 | 22,775 | 25,393 | 20,504 | 20,504 | 21,017 | 21,017 |
| 204 | State Retirement | 36,562 | 37,879 | 42,539 | 32,536 | 32,536 | 37,418 | 37,418 |
| 206 | Life Insurance | 139 | 126 | 147 | 168 | 168 | 168 | 168 |
| 207 | Medical Insurance | 46,319 | 45,465 | 51,846 | 58,995 | 58,995 | 55,200 | 55,200 |
| 299 | Other Fringe Benefits | | | | 0 | 0 | | |
| 307 | Communications | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| 351 | Rentals (Computer Software Lease) | 2,000 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| 355 | Travel | 993 | 600 | 600 | 500 | 500 | 500 | 500 |
| 356 | Tuition | 300 | 600 | 600 | 600 | 600 | 600 | 600 |
| 368 | Drug & Alcohol Court Program | 13,475 | 0 | 9,500 | 0 | 0 | 0 | 0 |
| 399 | Other Contracted Services | 0 | 0 | 7,500 | 0 | 0 | 0 | 0 |
| 435 | Office Supplies | 30,502 | 2,500 | 8,000 | 2,500 | 2,500 | 2,500 | 2,500 |
| 452 | Utilities (New Office) | 225 | 8,000 | 0 | 3,000 | 3,000 | 3,000 | 3,000 |
| 499 | Other Supplies/Materials | 1,648 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 599 | Other Charges | 312 | 400 | 400 | 600 | 600 | 600 | 600 |
| | Total Probation Services | $ 419,092 | $ 419,481 | $ 447,661 | $ 390,862 | $ 390,862 | $ 399,163 | $ 399,163 |

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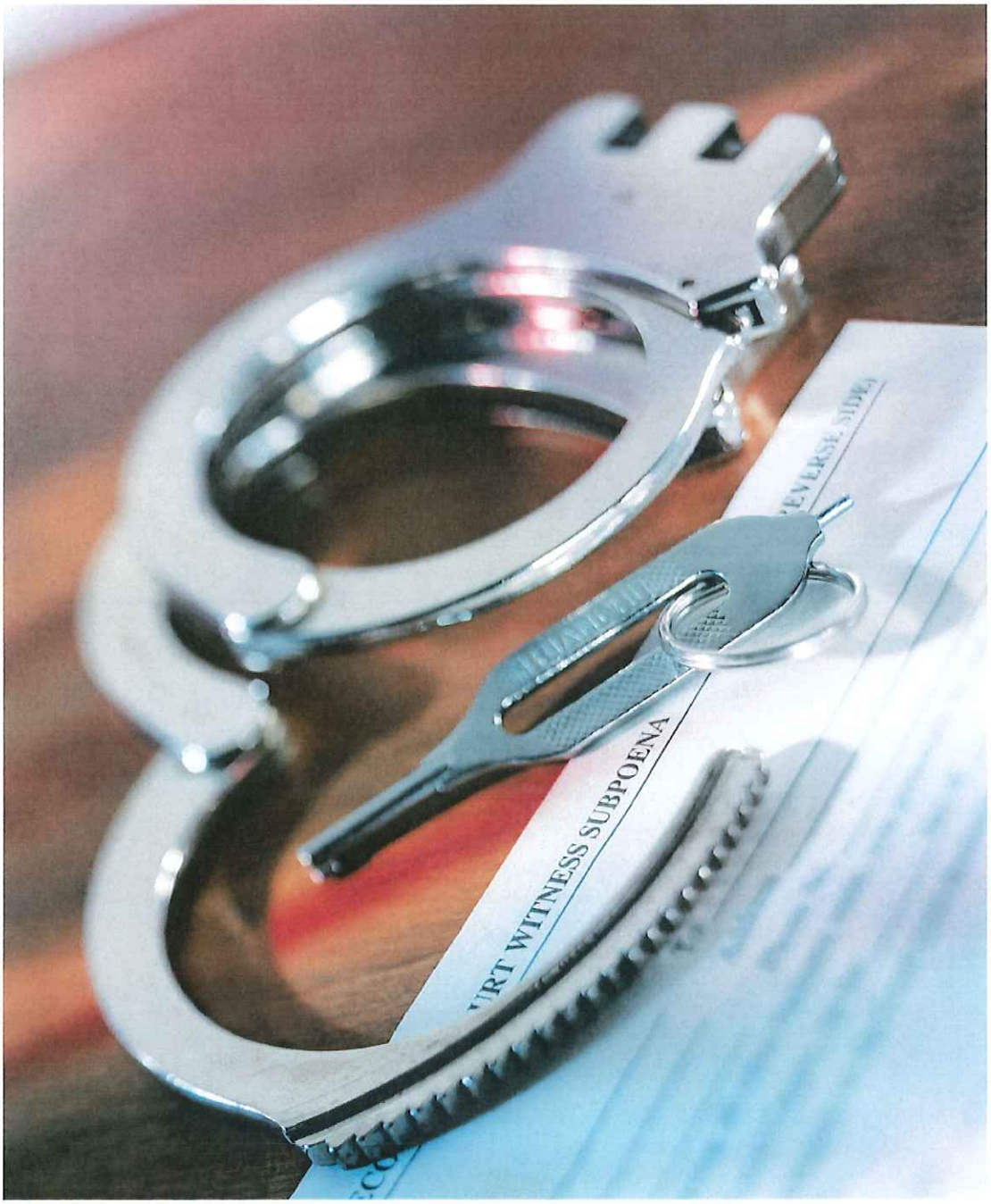
|---|---|---|---|---|---|---|---|---|
| 53930 | SAMHSA Grant | | | | | | | |
| 135 | Case Coordinator | $ 16,961 | $ 36,000 | $ 36,000 | $ 37,080 | $ 37,080 | $ 37,080 | $ 37,080 |
| 201 | Social Security | 1,275 | 2,754 | 2,754 | 2,337 | 2,337 | 2,837 | 2,837 |
| 204 | State Retirement | 0 | 3,240 | 3,240 | 5,050 | 5,050 | 5,050 | 5,050 |
| 206 | Life Insurance | 6 | 11 | 19 | 21 | 21 | 21 | 21 |
| 207 | Medical Insurance | 2,136 | 4,309 | 6,013 | 6,555 | 6,555 | 6,900 | 6,900 |
| 299 | Other Fringe Benefits (TCRS Hybrid) | 1,526 | 0 | 3,240 | | | | |
| 355 | Travel | 2,332 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 399 | Other Contracted Services | 104,713 | 194,000 | 257,000 | 196,326 | 196,326 | 196,326 | 196,326 |
| 435 | Office Supplies | 0 | 2,100 | 2,100 | 0 | 0 | | |
| 499 | Other Supplies/Materials | 0 | 5,455 | 3,743 | 0 | 0 | | |
| | Total Probation Services | $ 128,949 | $ 252,869 | $ 319,109 | $ 252,369 | $ 252,369 | $ 253,214 | $ 253,214 |
| | TOTAL ADMINISTRATION OF JUSTICE | $ 3,667,876 | $ 3,673,446 | $ 3,986,031 | $ 3,939,314 | $ 3,755,034 | $ 3,864,873 | $ 3,864,472 |

# NOTES

## 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:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Patrol deputies per zone | 2 | 2 | 2 | 2 | 2 |
| Crime clearance rate | 46% | 46% | 46% | 46% | 46% |

| Elected Official: 1 | | | | | |
|---|---|---|---|---|---|
| **Fulltime Staff:** | | | | | |
| | **2014/2015*** | **2018/2016*** | **2016/2017** | **2017/2018** | **2018/20208** |
| **Full-Time** | **108** | **110** | **108** | **109** | **109** |
| **Part-Time** | **4** | **4** | **4** | **4** | **2** |

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

**Staffing levels adjusted due to Patrol Officers moved from Traffic Safety Grant**

STATEMENT OF PROPOSED EXPENDITURES
COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | Mayor's Proposal 2018-2019 | Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 54110 | SHERIFF'S DEPARTMENT | | | | | | | |
| 101 | County Official/Administrative | $ 90,798 | $ 93,495 | $ 93,495 | $ 93,495 | $ 93,495 | $ 97,853 | $ 97,853 |
| 106 | Deputy(ies) | 3,598,420 | 3,649,014 | 3,649,014 | 3,646,804 | 3,646,804 | 3,734,885 | 3,734,885 |
| 162 | Clerical Personnel | 165,391 | 167,388 | 167,388 | 163,888 | 163,888 | 167,932 | 167,932 |
| 166 | Custodial Personnel | 0 | 0 | | 0 | 0 | 0 | 0 |
| 169 | Part-Time Personnel | 4,214 | 0 | 13,124 | 0 | 0 | 0 | 0 |
| 170 | School Resource Officers | 615,989 | 662,410 | 662,410 | 668,120 | 668,120 | 702,745 | 702,745 |
| 187 | Overtime Pay | 111,568 | 125,000 | 144,284 | 125,000 | 125,000 | 125,000 | 125,000 |
| 189 | Other Salaries & Wages | 158,012 | 0 | 114,536 | 0 | 0 | 0 | 0 |
| 196 | In Service | 67,800 | 0 | 63,000 | 0 | 0 | 0 | 0 |
| 201 | Social Security | 362,191 | 359,344 | 370,469 | 359,344 | 359,344 | 369,374 | 369,374 |
| 204 | State Retirement | 632,091 | 639,773 | 622,173 | 639,773 | 639,773 | 657,630 | 657,630 |
| 205 | Retiree Insurance | 15,780 | 9,743 | 10,213 | 9,743 | 9,743 | 37,905 | 37,905 |
| 206 | Life Insurance | 2,034 | 2,310 | 3,106 | 2,310 | 2,310 | 2,331 | 2,331 |
| 207 | Medical Insurance | 681,768 | 714,450 | 696,571 | 714,450 | 714,450 | 765,900 | 765,900 |
| 299 | Other Fringe Benefits(TCRS Hybrid) | 6,996 | 0 | 32,066 | | | | |
| 307 | Communication | 43,016 | 54,725 | 54,725 | 77,543 | 77,543 | 77,543 | 77,543 |
| 319 | Confidential Drug Enforcement Payments | 2,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 320 | Dues & Memberships | 1,459 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 331 | Legal Services | 15,406 | 0 | 10,366 | 0 | 0 | 0 | 0 |
| 334 | Maintenance Agreements | 0 | 0 | 10,000 | 0 | 0 | 0 | 0 |
| 336 | Maintenance & Repair Services-Equipment | 109 | 500 | 500 | 500 | 500 | 500 | 500 |
| 338 | Maintenance & Repair Services-Vehicles | 143,621 | 165,000 | 174,833 | 165,000 | 165,000 | 165,000 | 165,000 |
| 353 | Tow in Service | 3,226 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 355 | Travel | 12,699 | 20,000 | 21,804 | 30,000 | 20,000 | 20,000 | 20,000 |
| 356 | Tuition | 16,123 | 25,000 | 23,131 | 35,000 | 30,000 | 30,000 | 30,000 |
| 399 | Other Contracted Services | 129,847 | 134,345 | 138,815 | 134,345 | 134,345 | 134,345 | 134,345 |
| 423 | Fuel Oil (sales of Gasoline to other dept) | 100,000 | 100,000 | 97,308 | 100,000 | 95,000 | 95,000 | 95,000 |
| 425 | Gasoline | 274,299 | 385,000 | 330,260 | 385,000 | 385,000 | 385,000 | 385,000 |
| 431 | Law Enforcement Supplies | 29,481 | 32,343 | 32,343 | 32,343 | 32,343 | 32,343 | 32,343 |
| 435 | Office Supplies | 9,905 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 451 | Uniforms | 7,754 | 35,500 | 35,805 | 35,500 | 35,500 | 35,500 | 35,500 |
| 499 | Other Supplies & Materials | 9,415 | 10,000 | 11,100 | 10,000 | 10,000 | 10,000 | 10,000 |
| 502 | Building & Contents Insurance | 35,151 | 11,820 | 11,820 | 11,820 | 11,820 | 11,820 | 30,710 |
| 504 | Indeirect Cost | 30,774 | 0 | 0 | 0 | 0 | 0 | 0 |
| 506 | Liability Insurance | 67,351 | 219,528 | 219,528 | 219,528 | 219,528 | 219,528 | 255,216 |
| 511 | Vehicle & Equipment Insurance | 77,575 | 65,090 | 65,090 | 65,090 | 65,090 | 65,090 | 72,804 |
| 513 | Workers' Compensation Insurance | 167,154 | 200,874 | 217,502 | 200,874 | 200,874 | 200,874 | 189,347 |
| 599 | Other Charges-Reward | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 599 | Other Charges-Reward | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 599 | Other Charges | 1,407 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| 709 | Data Processing Equipment | 24,377 | 19,800 | 19,800 | 19,800 | 19,800 | 19,800 | 19,800 |
| 716 | Law Enforcement Equipment | 128,377 | 70,000 | 88,969 | 70,202 | 70,202 | 70,202 | 70,202 |
| 718 | Motor Vehicles | 122,074 | (4) 125,000 | (5) 198,157 | 160,000 | 135,000 | (5) 135,000 | (5) 135,000 |
| | Total Sheriff's Department | $ 7,965,652 | $ 8,119,252 | $ 8,425,505 | $ 8,197,272 | $ 8,152,272 | $ 8,390,899 | $ 8,441,664 |

# 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, seal 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 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated* FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Increase in traffic stops | 10% | 15% | 15% | 15% | 15% |
| Hrs per shift on speed enforcement | 4 | 5 | 5 | 5 | 5 |
| Reduction traffic crashes | 10% | 15% | 15% | 15% | 15% |
| Reduction traffic fatalities | 15% | 20% | 20% | 20% | 20% |
| Reduction in youth related crashes | 10% | 15% | 15% | 15% | 15% |

| | 2014/2015 | 2015/2016 | 2016/2017* | 2017/2018 | 2018/2019 |
|---|---|---|---|---|---|
| **Full-Time** | 6 | 5 | 6 | 6 | 6 |

- **Staff and responsibilities were relocated into the Sherriff Department Budget**

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 54120 | TRAFFIC SAFETY PATROL | | | | | | | |
| 106 | Deputies | $ 22,942 | $ 0 | $ 21,610 | $ 0 | $ 0 | $ 0 | $ 0 |
| 187 | Overtime | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 189 | Other Salaries & Wages | 0 | 0 | 0 | | | | |
| 201 | Social Security | 1,735 | 0 | 1,786 | 0 | 0 | 0 | 0 |
| 204 | State Retirement | 3,028 | 0 | 3,180 | 0 | 0 | 0 | 0 |
| 206 | Life Insurance | 2 | 0 | 121 | 0 | 0 | 0 | 0 |
| 207 | Medical Insurance | 589 | 0 | 2,267 | 0 | 0 | 0 | 0 |
| 307 | Communication | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 451 | Uniforms | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 355 | Travel | | | 3,799 | | | | |
| 716 | Law Enforcement Equipment | 19,153 | 0 | 30,223 | 0 | 0 | 0 | 0 |
| 799 | Other Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Traffic Safety Grant | $ 47,449 | $ 0 | $ 62,987 | $ 0 | $ 0 | $ 0 | $ 0 |

# 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, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 54130 | TRAFFIC SIGNALS | | | | | | | |
| 336 | Maintenance and Repair - Equipment | $ 20,835 | $ 31,700 | $ 31,700 | $ 29,600 | $ 29,600 | 29,600 | $ 29,600 |
| 452 | Utilities | 5,330 | 4,000 | 4,000 | 5,040 | 4,000 | 4,000 | 4,000 |
| | Total Traffic Control | $ 26,165 | $ 35,700 | $ 35,700 | $ 34,640 | $ 33,600 | $ 33,600 | $ 33,600 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 54160 | ADM. OF THE SEXUAL OFFENDER REGISTRY | | | | | | | |
| 355 | Travel | | | 1000 | | | | |
| 356 | Tution | | | 200 | | | | |
| 435 | Office Supplies | | | 900 | | | | |
| 499 | Other Supplies & Materials | 1,126 | 0 | 400 | 0 | 0 | 0 | 0 |
| 709 | Data Processing Equipment | 0 | 0 | 2,200 | 0 | 0 | 0 | 0 |
| | Total Registry | $ 1,126 | $ 0 | $ 4,700 | $ 0 | $ 0 | $ 0 | $ 0 |

# 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 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Average number inmates house each day | 390 | 480 | 520 | 503 | 480 |
| Cost per day to hold an inmate | $73.77 | $73.77 | $73.77 | $73.77 | $64.00 |
| Correctional officers certified by State of Tenn. | 70 | 75 | 75 | 75 | |

**Fulltime Staff:**

| | 2014-2015* | 2015-2016** | 2016-2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|---|
| Full-Time | 95 | 102 | 102 | 102 | 102 |
| Part-Time | 7 | 2 | 5 | 5 | 5 |

***Additional Part time employees**
****Employees moved from Part-time to Full-time**

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

| STATEMENT OF PROPOSED EXPENDITURES | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | Mayor's Proposal 2018-2019 | Committee Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| Account | | | | | | | | |
| 54210 | JUSTICE CENTER | | | | | | | |
| 106 | Deputy(ies) | $ 3,162,491 | $ 3,352,049 | $ 3,252,351 | $ 3,382,824 | $ 3,382,824 | $ 3,466,166 | $ 3,466,166 |
| 142 | Mechanics | 95,536 | 74,472 | 74,472 | 43,697 | 43,697 | 45,559 | 45,559 |
| 162 | Clerical Personnel | 128,129 | 130,832 | 130,832 | 130,832 | 130,832 | 134,088 | 134,088 |
| 167 | Maintenance Personnel | 65,803 | 66,752 | 66,752 | 66,752 | 66,752 | 69,146 | 69,146 |
| 169 | Part Time Personnel | 51,858 | 60,000 | 61,510 | 60,000 | 60,000 | 60,000 | 60,000 |
| 187 | Overtime Pay | 76,182 | 75,000 | 113,593 | 75,000 | 75,000 | 75,000 | 75,000 |
| 189 | Other Salaries & Wages | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 201 | Social Security | 269,307 | 287,572 | 278,979 | 287,572 | 287,572 | 294,522 | 294,522 |
| 204 | State Retirement | 427,462 | 503,818 | 409,287 | 503,818 | 503,818 | 516,192 | 516,192 |
| 205 | Retiree Medical Insurance | 0 | 16,238 | 16,238 | 16,238 | 16,238 | 29,287 | 29,287 |
| 206 | Life Insurance | 1,810 | 2,100 | 2,100 | 2,100 | 2,100 #### | 2,100 | 2,100 |
| 207 | Medical Insurance | 588,649 | 649,500 | 649,500 | 649,500 | 649,500 | 690,000 | 690,000 |
| 299 | Other Fringe Benefits (TCRS Hybrid) | 18,411 | 0 | 83,898 | | | | |
| 307 | Communications | 7,224 | 7,000 | 9,710 | 7,000 | 7,000 | 7,000 | 7,000 |
| 335 | Maintenance and Repair Services - Buildings | 128,588 | 57,000 | 57,000 | 119,096 | 100,000 | 100,000 | 100,000 |
| 336 | Maintenance and Repair Services - Equipment | 26,161 | 86,715 | 114,407 | 177,859 | 125,000 | 125,000 | 125,000 |
| 338 | Maintenance and Repair Services - Vehicles | 8,155 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 340 | Medical & Dental Services (Contract) | 834,257 | 770,000 | 1,007,354 | 921,611 | 921,611 | 921,611 | 921,611 |
| 354 | Transportation-Other Than Students | 1,774 | 3,000 | 3,000 | 12,000 | 10,000 | 10,000 | 10,000 |
| 355 | Travel | 6,686 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 356 | Tuition | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 |
| 399 | Other Contracted Services | 24,083 | 24,000 | 28,902 | 25,000 | 25,000 | 25,000 | 25,000 |
| 410 | Custodial Supplies | 42,776 | 49,000 | 49,000 | 49,000 | 49,000 | 49,000 | 49,000 |
| 422 | Food Supplies | 620,426 | 425,000 | 425,000 | 425,000 | 425,000 | 425,000 | 425,000 |
| 435 | Office Supplies | 9,777 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 |
| 441 | Prisoners Clothing | 34,284 | 28,000 | 51,083 | 90,954 | 56,000 | 56,000 | 56,000 |
| 451 | Uniforms | 6,610 | 29,109 | 29,109 | 29,109 | 29,109 | 29,109 | 29,109 |
| 452 | Utilities | 400,167 | 413,281 | 413,281 | 313,000 | 313,000 | 313,000 | 313,000 |
| 499 | Other Supplies and Materials | 17,229 | 16,400 | 16,400 | 16,400 | 16,400 | 16,400 | 16,400 |
| 594 | Specialized Medical - Employees | 15,300 | 18,300 | 18,300 | 18,300 | 18,300 | 18,300 | 18,300 |
| 709 | Data Processing Equipment | 9,711 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 716 | Law Enforcement Equipment | 15,297 | 32,000 | 44,494 | 25,000 | 25,000 | 25,000 | 25,000 |
| 718 | Vehicles | 23,000 | 23,000 | 23,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| | Total Justice Center | $ 7,119,343 | $ 7,240,337 | $ 7,469,750 | $ 7,532,862 | $ 7,423,953 | $ 7,587,679 | $ 7,587,679 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 54220 | WORKHOUSE | | | | | | | |
| 105 | Supervisor | $ 0 | $ 0 | $ 0 | $ 0 0 | $ 0 | $ | $ |
| 106 | Deputy(ies) | 10,440 | 207,199 (7) | 195,581 # | 207,199 | 207,199 (7) | 210,824 (7) | 210,824 |
| 187 | Overtime | 0 | 6,000 | 4,593 | 6,000 | 5,000 | 5,000 | 5,000 |
| 201 | Social Security | 799 | 16,310 (7) | 16,310 # | 16,310 | 16,310 | 16,511 (7) | 16,511 |
| 204 | State Retirement | 308 | 29,038 (7) | 1,362 # | 18,648 | 18,648 | 29,395 (7) | 29,395 |
| 206 | Life Insurance | 0 | 147 (7) | 147 # | 147 | 147 (7) | 147 (7) | 147 |
| 207 | Medical Insurance | 0 | 45,465 (7) | 45,465 # | 45,885 | 45,885 (7) | 48,300 (7) | 48,300 |
| 299 | Other Fringe Benefits (TCRS Hybrid) | 632 | 0 | 16,097 | 0 | 0 | | |
| 307 | Communications | 0 | 2,000 | 2,000 | 2,000 | 1,000 | 1,000 | 1,000 |
| 335 | Maintenance & Repair-Building | 0 | 2,000 | 0 | 2,000 | 1,000 | 1,000 | 1,000 |
| 336 | Maintenance & Repair-Equipment | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 338 | Maintenance & Repair-Vehicles | 0 | 1,500 | 1,500 | 1,000 | 1,000 | 1,000 | 1,000 |
| 340 | Medical Services (Contract) | 0 | 123,000 | 167,000 | 206,240 | 200,000 | 200,000 | 200,000 |
| 355 | Travel | 0 | 900 | 900 | 900 | 500 | 500 | 500 |
| 356 | Tution | 0 | 200 | 200 | 200 | 200 | 200 | 200 |
| 399 | Other Contracted Services | 0 | 7,396 | 6,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 410 | Custodial Supplies | 2,377 | 10,000 | 10,000 | 10,000 | 8,500 | 8,500 | 8,500 |
| 422 | Food Supplies | 0 | 91,200 | 86,200 | 85,000 | 80,000 | 80,000 | 80,000 |
| 425 | Gasoline | 0 | 1,000 | 0 | 0 | 0 | 0 | 0 |
| 435 | Office Supplies | 572 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 451 | Uniform Allowance | 0 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 452 | Utilities | 172 | 36,000 | 26,000 | 25,200 | 25,200 | 25,200 | 25,200 |
| 499 | Other Supplies and Materials | 6,747 | 10,000 | 10,000 | 15,000 | 10,000 | 10,000 | 10,000 |
| 590 | Trasfer to Other Funds (Transfer to Debt Service) | 0 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| 709 | Data Processing Equipment | 0 | 2,000 | 2,000 | 1,500 | 1,500 | 1,500 | 1,500 |
| 716 | Law enforcement Equipment | 376 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| | Total Workhouse | $ 22,423 | $ 751,854 | $ 751,855 | $ 806,729 | $ 785,589 | $ 802,577 | $ 802,577 |

# 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 Tennessee Department of Children's Services Standards. The Bradley County Juvenile Detention Center is a 27-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 Tennessee Valley Region..

## Performance Measurements:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Average number inmates house each day | 10 | 8.5 | 9 | 10 | 10 |
| State of Tennessee Certification | 1 | 1 | 1 | 1 | 1 |

| | 2014/2015 | 2015-2016 | 2016-2017 | 2017-2018 | 2018/2018 |
|---|---|---|---|---|---|
| **Full-Time** | 27 | 27 | 30 | 30 | 30 |
| **Part-Time** | 6 | 6 | 6 | 0 | 0 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 54230 | JUVENILE DETENTION CENTER | | | | | | | |
| 105 | Supervisor | $ 44,560 | $ 45,448 | $ 45,448 | $ 45,448 | $ 45,448 | $ 46,584 | $ 46,584 |
| 140 | Salary Supplements (Warrant Writers) | 12,523 | 12,194 | 12,458 | 12,194 | 12,194 | 12,357 | 12,357 |
| 160 | Guards | 675,867 | 743,231 * | 738,267 | 743,231 | 743,231 | 761,530 | 761,530 |
| 169 | Part Time Personnel | 9,296 | 0 | 0 | 0 | 0 | 0 | 0 |
| 187 | Overtime | 9,625 | 12,240 | 13,026 | 12,240 | 12,240 | 12,240 | 12,240 |
| 201 | Social Security | 56,867 | 62,203 | 66,381 | 62,203 | 62,203 | 63,702 | 63,702 |
| 204 | State Retirement | 85,255 | 110,746 | 96,480 | 110,746 | 110,746 | 122,091 | 122,091 |
| 206 | Life Insurance | 492 | 651 | 651 | 651 | 651 | 651 | 651 |
| 207 | Medical Insurance | 163,232 | 194,850 | 194,850 | 194,850 | 194,850 | 213,900 | 213,900 |
| 299 | Other Fringe Benefits (TCRS Hybrid) | 6,186 | 0 | 14,087 | | | | |
| 307 | Communications | 5,163 | 6,000 | 5,849 | 6,000 | 6,000 | 6,000 | 6,000 |
| 335 | Maintenance & Repair-Building | 4,500 | 4,500 | 56,536 | 5,247 | 4,500 | 4,500 | 4,500 |
| 336 | Maintenance & Repair-Equipment | 5,297 | 3,500 | 3,500 | 4,600 | 4,600 | 4,600 | 4,600 |
| 337 | Maintenance & Repair-Office Equipment | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 340 | Medical Supplies | 790 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 |
| 355 | Travel | 1,027 | 1,000 | 1,000 | 1,200 | 1,200 | 1,200 | 1,200 |
| 356 | Tuition | 997 | 1,000 | 1,000 | 2,200 | 2,200 | 2,200 | 2,200 |
| 399 | Other Contracted Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | Custodial Supplies | 10,255 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 |
| 422 | Food Supplies | 18,291 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| 425 | Gasoline | 1,702 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 435 | Office Supplies | 2,473 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 441 | Prisoners Clothing | 2,286 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 452 | Utilities | 32,089 | 28,000 | 28,151 | 28,000 | 28,000 | 28,000 | 28,000 |
| 499 | Other Supplies and Materials | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 |
| 599 | Other Charges | 1,450 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Juvenile Center | $ 1,155,923 | $ 1,261,363 | $ 1,313,484 | $ 1,264,610 | $ 1,263,863 | $ 1,315,355 | $ 1,315,355 |

*** Full Year for 3 Additional Last Year**

# 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.**

| | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|---|
| Full-Time | 1 | 1 | 1 | 1 | 1 |
| Part-Time | 0 | 0 | 0 | 0 | 0 |

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

| | 2014/2015* | 2015/2016* | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|---|
| Full-Time | 1 | 1 | 1 | 1 | 1 |
| Part-Time | 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, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 54240 | JUVENILE SERVICES GRANT PROGRAM - BUG | | | | | | | |
| 189 | Other Salaries & Wages | $ 44,007 | $ 45,169 | $ 45,169 | $ 45,169 | $ 45,169 | $ 45,169 | $ 45,169 |
| 201 | Social Security | 3,335 | 3,455 | 3,455 | 3,455 | 3,455 | 3,455 | 3,455 |
| 204 | State Retirement | 5,677 | 6,152 | 2,839 | 6,152 | 6,152 | 6,152 | 6,152 |
| 206 | Life Insurance | 20 | 21 | 21 | 21 | 21 | 21 | 21 |
| 207 | Medical Insurance | 6,235 | 6,235 | 7,081 | 6,555 | 6,555 | 6,555 | 6,555 |
| 299 | Other Fringe Benefits (TCRS Hybrid) | 465 | 0 | 2,467 | 0 | 0 | | |
| 307 | Communication | 315 | 315 | 315 | 0 | 0 | | |
| 355 | Travel | 394 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 499 | Other Supplies & Materials | 2,742 | 3,233 | 3,233 | 3,228 | 3,228 | 3,228 | 3,228 |
| | Total Juvenile Services - Grant Programs | $ 63,191 | $ 66,580 | $ 66,580 | $ 66,580 | $ 66,580 | $ 66,580 | $ 66,580 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 54240 | JUVENILE SERVICES GRANT PROGRAM - JJS | | | | | | | |
| 189 | Other Salaries & Wages | $ 7,086 | $ 6,929 | $ 6,929 | $ | $ | $ | $ |
| 201 | Social Security | 531 | 531 | 531 | | | | |
| 204 | State Retirement | 965 | 765 | 944 | | | | |
| 206 | Life Insurance | | 3 | 3 | | | | |
| 207 | Medical Insurance | | 772 | 772 | | | | |
| | Total YSO- Grant Programs | $ 8,582 | $ 9,000 | $ 9,179 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Moved account to 101-54710 to get rid of sub funds | | | | | | | |
| | TOTAL JUVENILE GRANT PROGRAMS | $ 71,773 | $ 75,580 | $ 75,759 | $ 75,580 | $ 75,580 | $ 75,580 | $ 75,580 |

# 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 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Successful Completions | 26 | 26 | 26 | 26 | 26 |
| Revocations | 41 | 41 | 41 | 41 | 41 |
| Intakes | 71 | 71 | 71 | 105 | 105 |
| % Budget Used | 96% | 96% | 96% | 96% | 96% |

| | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|---|
| **Full-Time** | 5 | 5 | 5 | 5 | 5 |
| **Part-Time** | 1 | 1 | 1 | 1 | 1 |

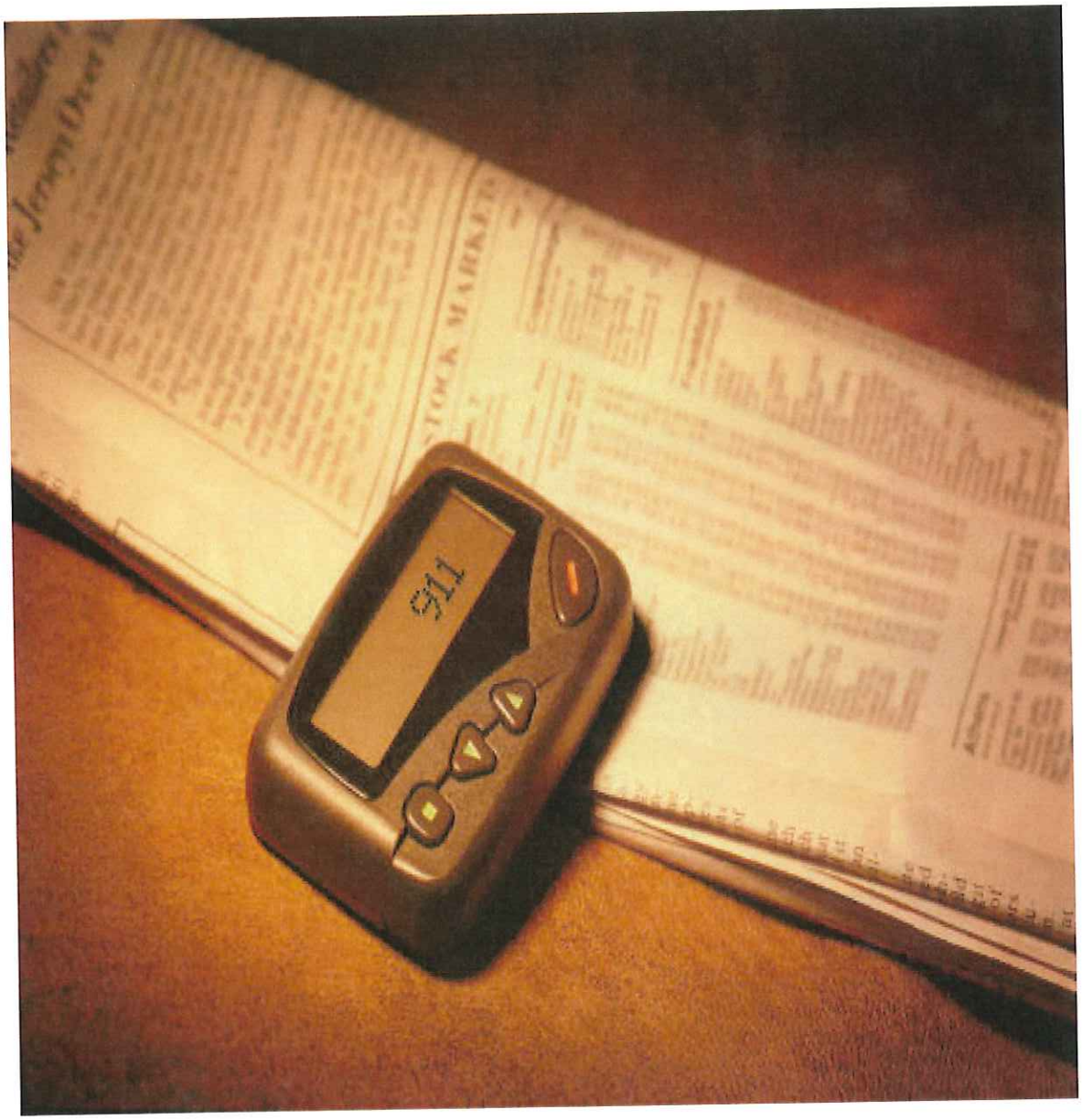
BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

| Account | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 54250 | SE TN COMMUNITY CORRECTIONS | | | | | | | |
| 105 | Supervisor/Director | $ 51,939 | $ 51,939 | $ 51,939 | $ 51,939 | $ 51,939 | $ 51,939 | $ 51,939 |
| 111 | Probation Officers | 65,017 | 86,706 | 86,706 | 86,706 | 86,706 | 86,706 | 86,706 |
| 162 | Clerical Personnel | 24,411 | 24,411 | 24,411 | 24,411 | 24,411 | 24,411 | 24,411 |
| 169 | Part-Time Personnel | 18,373 | 16,984 | 16,984 | 16,984 | 16,984 | 16,984 | 16,984 |
| 201 | Social Security | 11,510 | 14,000 | 14,000 | 14,189 | 14,189 | 13,773 | 13,773 |
| 204 | State Retirement | 19,792 | 21,874 | 19,333 | 22,208 | 22,208 | 22,208 | 22,208 |
| 206 | Life Insurance | 81 | 105 | 105 | 105 | 105 | 105 | 105 |
| 207 | Medical Insurance | 26,585 | 31,374 | 31,380 | 30,851 | 30,851 | 34,500 | 34,500 |
| 210 | Unemployment Compensation | 0 | 168 | 168 | 168 | 168 | 168 | 168 |
| 299 | Other Fringe Benefits | | | 2,535 | | | | |
| 301 | Accounting Services | 600 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| 305 | Audit Services | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 307 | Communication | 6,000 | 6,000 | 6,055 | 6,000 | 6,000 | 6,000 | 6,000 |
| 322 | Evaluation & Testing | 2,936 | 5,335 | 5,270 | 5,335 | 5,335 | 5,335 | 5,335 |
| 336 | Main & Repair - Equipment | 1,729 | 1,700 | 1,710 | 1,700 | 1,700 | 1,700 | 1,700 |
| 348 | Postal Charges | 244 | 500 | 500 | 500 | 500 | 500 | 500 |
| 349 | Printing, Stationery & Forms | 400 | 400 | 400 | 400 | 400 | 400 | 400 |
| 351 | Rentals | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| 355 | Travel | 15,121 | 15,500 | 15,500 | 15,500 | 15,500 | 15,500 | 15,500 |
| 356 | Tuition | 2,477 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 410 | Custodial Supplies | 1,608 | 1,832 | 1,832 | 1,832 | 1,832 | 1,832 | 1,832 |
| 435 | Office Supplies | 1,836 | 2,650 | 2,650 | 2,650 | 2,650 | 2,650 | 2,650 |
| 437 | Periodicals | 450 | 450 | 450 | 450 | 450 | 450 | 450 |
| 452 | Utilities | 3,548 | 4,400 | 4,400 | 4,400 | 4,400 | 4,400 | 4,400 |
| 499 | Other Supplies & Materials | 423 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 |
| 506 | Liability Insurance | 0 | 8,172 | 8,172 | 13,172 | 13,172 | 13,172 | 13,172 |
| 509 | Refunds | 0 | 0 | | 0 | 0 | 0 | 0 |
| 511 | Vehicle and Equipment Insurance | 1,500 | 0 | 0 | 0 | 0 | 0 | 598 |
| 513 | Worker's Comp | 1,028 | 1,028 | 1,028 | 1,028 | 1,028 | 1,028 | 3,132 |
| 599 | Other Charges | 20,029 | 24,557 | 24,557 | 21,582 | 21,582 | 21,582 | 21,582 |
| 709 | Data Processing Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Corrections Grant | $ 295,637 | $ 346,435 | $ 346,435 | $ 348,460 | $ 348,460 | $ 351,693 | $ 354,395 |
| | TOTAL LAW ENFORCEMENT | $ 16,705,491 | $ 17,830,522 | $ 18,486,175 | $ 18,260,153 | $ 18,083,317 | $ 18,557,384 | $ 18,610,851 |

# 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 a disaster 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 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| 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:**

| 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|
| 4 | 4 | 4 | 4 | 4 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 54410 | EMERGENCY MANAGEMENT AGENCY | | | | | | | |
| 105 | Supervisor/Director | $ 61,386 | $ 62,614 | $ 62,614 | $ 62,614 | $ 62,614 | $ 64,179 | $ 64,179 |
| 119 | Accountants/Bookkeepers | 32,711 | 33,366 | 33,366 | 33,366 | 33,366 | 34,200 | 34,200 |
| 133 | Paraprofessionals | 73,842 | 75,319 | 75,319 | 75,319 | 75,319 | 77,202 | 77,202 |
| 187 | Overtime Pay | 784 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 201 | Social Security | 12,888 | 12,911 | 13,122 | 12,911 | 12,911 | 13,508 | 13,508 |
| 204 | State Retirement | 22,983 | 22,988 | 23,432 | 22,988 | 22,988 | 24,050 | 24,050 |
| 205 | Retiree Medical Insurance | | 3,248 | 2,107 | 3,248 | 3,248 | 3,446 | 3,446 |
| 206 | Life Insurance | 78 | 84 | 84 | 84 | 84 | 84 | 84 |
| 207 | Medical Insurance | 25,626 | 25,980 | 26,298 | 25,980 | 25,980 | 27,600 | 27,600 |
| 307 | Communication | 14,611 | 25,000 | 25,000 | 25,000 | 23,000 | 23,000 | 23,000 |
| 309 | Contracts with Government Agencies | 35,399 | 22,819 | 22,819 | 23,732 | 23,732 | 23,732 | 23,732 |
| 310 | Contracts with Private Agencies - LEPC | 1,107 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 |
| 320 | Dues & Memberships | 1,080 | 1,300 | 1,300 | 1,300 | 1,000 | 1,000 | 1,000 |
| 328 | Janitorial Services | 991 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 335 | Main & Repair - Building | 1,500 | 1,500 | 1,500 | 4,400 | 4,000 | 4,000 | 4,000 |
| 336 | Main & Repair - Equipment | 1,052 | 1,200 | 1,200 | 5,112 | 4,612 | 4,612 | 4,612 |
| 338 | Main & Repair - Vehicles | 17 | 4,500 | 10,536 | 4,500 | 4,500 | 4,500 | 4,500 |
| 355 | Travel | 1,000 | 1,000 | 1,000 | 1,200 | 1,000 | 1,000 | 1,000 |
| 356 | Tuition | 1,727 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| 367 | Main & Repair - Data Processing Equip | 22,784 | 23,306 | 23,306 | 23,306 | 22,306 | 22,306 | 22,306 |
| 425 | Gasoline | 11,822 | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 |
| 435 | Office Supplies | 2,171 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 451 | Uniforms | 2,883 | 3,000 | 3,025 | 4,000 | 3,520 | 3,520 | 3,520 |
| 452 | Utilities | 13,425 | 14,500 | 14,500 | 14,500 | 14,000 | 14,000 | 14,000 |
| 502 | Building & Contents Insurance | 14,603 | 14,962 | 14,962 | 15,666 | 15,666 | 15,666 | 5,241 |
| 504 | Operations (Tower Costs) | 293,146 | 85,000 | 92,436 | 85,000 | 85,000 | 85,000 | 85,000 |
| 506 | Liability Insurance | 0 | 492 | 492 | 492 | 492 | 492 | 535 |
| 511 | Vehicle & Equipment Insurance | -8,605 | 9,085 | 9,085 | 9,085 | 9,085 | 9,085 | 9,085 |
| 599 | Other Charges - EOC | 1,099 | 6,500 | 15,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 718 | Motor Vehicles | 15,000 | | | | | | |
| 790 | Other Equipment | 0 | 0 | 0 | 85,193 | 75,193 | 75,193 | 75,193 |
| | Total EMA | $ 674,320 | $ 467,873 | $ 490,203 | $ 562,696 | $ 547,316 | $ 555,076 | $ 544,694 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 54490 | HOMELAND SECURITY | | | | | | | |
| 309 | Contracts with Government Agencies | 50,248 | 46,796 | 46,796 | 50,333 | 50,333 | 50,333 | 50,333 |
| | Total Homeland Security | $ 50,248 | $ 46,796 | $ 46,796 | $ 50,333 | $ 50,333 | $ 50,333 | $ 50,333 |

# 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, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 54510 | INSPECTION AND REGULATION | | | | | | | |
| 108 | OSHA Inspector | $ 20,668 | $ 21,100 | $ 21,100 | $ 21,100 | $ 21,100 | $ 21,627 | $ 21,627 |
| 201 | Social Security | 1,581 | 1,614 | 1,614 | 1,614 | 1,614 | 21,628 | 21,628 |
| 204 | State Retirement | 2,815 | 2,874 | 2,874 | 2,874 | 2,874 | 2,946 | 2,946 |
| 338 | Maintenance & Repaif Buildings | | | 100,000 | | | | |
| 506 | Liability Insurance | 163,306 | 104,067 | 104,067 | 104,067 | 104,067 | 104,067 | 129,320 |
| 515 | Insuranove Claims | | | 107,065 | 0 | 0 | | |
| | Total Inspection and Regulation | $ 188,370 | $ 129,655 | $ 336,720 | $ 129,655 | $ 129,655 | $ 150,268 | $ 175,520 |

# 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 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Total # of Deaths Reported | 225 | 225 | 505 | 486 | 500 |
| Autopsy's Performed | 70 | 70 | 41 | 23 | 50 |
| Cremations Approved | 45 | 45 | 291 | 250 | 300 |
| Death Certificates Signed | 100 | 100 | 190 | 202 | 200 |
| Hospice Notifications | 40 | 40 | 126 | 89 | 130 |
| Scene Investigations | 120 | 120 | 101 | 100 | 100 |

| | 2014/2015* | 2015/2016 | 2016/2017 | 2017/2018 | 2018/201+ |
|---|---|---|---|---|---|
| **Full-Time** | 1 | 1 | 1 | 1 | 1 |
| **Part-Time** | 3 | 3 | 3 | 3 | 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, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 54610 | COUNTY CORONER/MEDICAL EXAMINER | | | | | | | |
| 105 | Supervisor/Administrator | $ 45,530 | $ 46,441 | $ 46,441 | $ 46,441 | $ 46,441 | $ 48,763 | $ 48,763 |
| 131 | Medical Personnel | 14,040 | 14,000 | 14,040 | 14,000 | 14,000 | 14,000 | 14,000 |
| 187 | Overtime (Assistants) | 19,924 | 20,000 | 19,473 | 20,000 | 20,000 | 20,000 | 20,000 |
| 201 | Social Security | 5,911 | 6,154 | 6,154 | 6,154 | 6,154 | 6,331 | 6,331 |
| 204 | State Retirement | 8,673 | 9,049 | 9,049 | 9,049 | 9,049 | 9,366 | 9,366 |
| 206 | Life Insurance | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| 207 | Medical Insurance | 6,381 | 6,495 | 6,575 | 6,495 | 6,495 | 6,900 | 6,900 |
| 307 | Communication | 413 | 423 | 830 | 1,623 | 1,623 | 1,623 | 1,623 |
| 338 | Maint. & Repair Services - Vehicles | 392 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 340 | Medical Services (Autopsies & Labs) | 80,809 | 68,000 | 68,000 | 68,000 | 68,000 | 68,000 | 68,000 |
| 341 | Pauper Burials | 400 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 355 | Travel | 719 | 750 | 750 | 750 | 750 | 750 | 750 |
| 413 | Medical Supplies | 5,055 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 425 | Gasoline | 1,311 | 2,878 | 2,878 | 1,878 | 1,878 | 1,878 | 1,878 |
| 435 | Office Supplies | 330 | 300 | 300 | 300 | 300 | 300 | 300 |
| 451 | Uniforms | 707 | 500 | 500 | 500 | 500 | 500 | 500 |
| 511 | Vehicle & Equip. Insurance | 1,345 | 947 | 947 | 947 | 947 | 947 | 1,024 |
| 524 | Staff Development / In Service | 484 | 825 | 825 | 825 | 825 | 825 | 825 |
| 707 | Building Improvements | 0 | 15,000 | 15,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| | Total County Coroner/Medical Examiner | $ 192,445 | $ 194,782 | $ 194,783 | $ 188,983 | $ 188,983 | $ 192,204 | $ 192,281 |

# 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.**

| | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|---|
| Full-Time | 1 | 1 | 1 | 1 | 1 |
| Part-Time | 0 | 0 | 0 | 0 | 0 |

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

| | 2014/2015* | 2015/2016* | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|---|
| Full-Time | 1 | 1 | 1 | 1 | 1 |
| Part-Time | 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, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 54710 | JUVENILE SERVICES GRANT PROGRAM - JJS | | | | | | | |
| 189 | Other Salaries & Wages | $ | $ | $ | $ 6,793 | $ 6,793 | $ 6,793 | $ 6,793 |
| 201 | Social Security | | | | 516 | 516 | 516 | 516 |
| 204 | State Retirement | | | | 944 | 944 | 944 | 944 |
| 206 | Life Insurance | | | | 3 | 3 | 3 | 3 |
| 207 | Medical Insurance | | | | 744 | 744 | 744 | 744 |
| | Total YSO- Grant Programs | $ 0 | $ 0 | $ 0 | $ 9,000 | $ 9,000 | $ 9,000 | $ 9,000 |

Moved from account 101-54240-JJS to get rid of sub funds

# 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

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 54900 | OTHER PUBLIC SAFETY | | | | | | | |
| 316 | Contributions - 911 Center | $ 550,000 | $ 650,000 | $ 650,000 | $ 650,000 | $ 650,000 | $ 650,000 | $ 650,000 |
| | Total Other Public Safety | $ 550,000 | $ 650,000 | $ 650,000 | $ 650,000 | $ 650,000 | $ 650,000 | $ 650,000 |
| | TOTAL PUBLIC SAFETY | $ 1,655,383 | $ 1,489,107 | $ 1,718,502 | $ 1,581,667 | $ 1,566,287 | $ 1,597,881 | $ 1,612,829 |

# 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: | | | | | |
|---|---|---|---|---|---|
| | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
| 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
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COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 55110 | LOCAL HEALTH CENTER - LOCAL | | | | | | | |
| 133 | Paraprofessionals | $ 66,829 | $ 68,091 | $ 68,091 | $ 68,091 | $ 68,091 | $ 68,528 | $ 68,528 |
| 166 | Custodial Personnel | 31,611 | 32,065 | 32,081 | 32,065 | 32,065 | 32,065 | 32,065 |
| 201 | Social Security | 7,262 | 7,662 | 7,646 | 7,662 | 7,662 | 7,695 | 7,695 |
| 204 | State Retirement | 9,287 | 13,641 | 13,641 | 13,641 | 13,641 | 13,701 | 13,701 |
| 206 | Life Insurance | 67 | 84 | 84 | 84 | 84 | 84 | 84 |
| 207 | Medical Insurance | 22,169 | 25,980 | 25,980 | 25,980 | 25,980 | 27,600 | 27,600 |
| 307 | Communication | 10,364 | 6,500 | 32,709 | 6,500 | 6,500 | 6,500 | 6,500 |
| 335 | Building Maintenance | 7,851 | 7,950 | 39,395 | 7,950 | 7,950 | 7,950 | 7,950 |
| 351 | Rentals | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 355 | Travel | 7,533 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 356 | Tuition | 314 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 410 | Custodial Supplies | 2,991 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 413 | Drugs & Medical Supplies | 2,739 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 435 | Office Supplies | 4,656 | 5,500 | 8,510 | 55,000 | 55,000 | 55,000 | 55,000 |
| 452 | Utilities | 26,932 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 499 | Other Supplies & Materials (Bldg. Maint.) | 837 | 1,400 | 7,025 | 1,400 | 1,400 | 1,400 | 1,400 |
| 506 | Liability Insurane | | 7,767 | 7,767 | 7,767 | 7,767 | 7,767 | 8,978 |
| 513 | Worker's Compensation Insurance | 563 | 3,849 | 3,849 | 3,849 | 3,849 | 3,849 | 4,303 |
| 599 | Other Charges | 190,228 | 185,244 | 185,244 | 185,244 | 185,244 | 185,244 | 185,244 |
| 799 | Other Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Local Health Center | $ 393,233 | $ 411,733 | $ 478,022 | $ 461,234 | $ 461,233 | $ 463,383 | $ 465,048 |

# ANIMAL CONTROL

**This budget covers the annual payment under the agreement between Bradley County and the City of Cleveland for the City of Cleveland 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:**

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Animal Control complaints: | | | | | |
| City | | | | | |
| County | 5,000 | 5,000 | 5.000 | 5,000 | 5,000 |
| Animals Involved: | | | | | |
| City | | | | | |
| County | 5,000 | 5,000 | 5.000 | 5.000 | 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

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 55120 | RABIES AND ANIMAL CONTROL | | | | | | | |
| 316 | Contract with SPCA | 135,000 | 135,000 | 135,000 | 135,000 | 135,000 | 135,000 | 135,000 |
| | Total Rabies and Animal Control | $ 135,000 | $ 135,000 | $ 135,000 | $ 135,000 | $ 135,000 | $ 135,000 | $ 135,000 |

# 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:**

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Collections | $4,318,634 | $4,719,409 | $4,653,772 | $4,931,485 | $5,000,000 |
| Response Calls | 25,196 | 26,000 | 26,500 | 27,000 | 27,00 |

| | 2014/2015 | 2015-2016* | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|---|
| **Full-Time** | 60 | 63 | 64 | 68 | 68 |
| **Part-Time** | 40 | 42 | 45 | 45 | 45 |

***Staff adjustment to add 2 Full-Time Positions**

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COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 55130 | EMERGENCY MEDICAL SERVICES | | | | | | | |
| 105 | Supervisor/Director | $ 61,382 | $ 62,645 | $ 62,645 | $ 62,685 | $ 62,685 | $ 64,251 | $ 64,251 |
| 119 | Accountants/Bookkeepers | 111,503 | 148,043 | 145,543 | 170,758 | 170,758 | 174,085 | 174,085 |
| 133 | Paraprofessionals | 2,525,678 | 2,369,985 | 2,541,619 | 2,622,561 | 2,826,561 (74) | 2,890,271 | 2,890,271 |
| 169 | Part-Time Personnel | 299,370 | 502,000 | 290,900 | 173,400 | 173,400 | 173,400 | 173,400 |
| 187 | Overtime | 440,688 | 170,000 | 547,885 | 170,000 | 170,000 | 170,000 | 170,000 |
| 201 | Social Security | 257,130 | 248,830 | 264,962 | 244,755 | 260,360 | 265,609 | 265,609 |
| 204 | State Retirement | 399,719 | 374,642 | 330,820 | 370,906 | 447,679 | 449,270 | 449,270 |
| 205 | Retiree Insurance | 35,796 | 27,604 | 46,280 | 27,249 | 51,048 | 74,079 | 74,079 |
| 206 | Life Insurance | 1,261 | 1,428 | 1,428 | 1,449 (69) | 1,554 (74) | 1,554 | 1,554 |
| 207 | Medical Insurance | 418,396 | 441,660 | 442,195 | 452,295 | 485,070 | 510,600 | 510,600 |
| 299 | Other Fringe Bebefits (TCRS Hybrid) | 10,125 | 0 | 43,822 | 0 | 0 | 0 | 0 |
| 307 | Communication | 18,446 | 22,600 | 22,600 | 22,600 | 22,600 | 22,600 | 22,600 |
| 320 | Dues and Memberships | 230 | 460 | 460 | 500 | 500 | 500 | 500 |
| 329 | Laundry Service | 10,772 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 331 | Legal Services | | | 5,000 | 0 | 0 | 0 | 0 |
| 333 | Licenses | 3,750 | 3,750 | 3,750 | 3,750 | 3,750 | 3,750 | 3,750 |
| 335 | Maintenance & Repair-Building | 3,500 | 10,000 | 10,000 | 135,000 | 105,000 | 105,000 | 105,000 |
| 336 | Maintenance & Repair-Equipment | 479 | 5,500 | 5,500 | 24,112 | 11,000 | 11,000 | 11,000 |
| 338 | Maintenance & Repair-Vehicles | 146,699 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 |
| 355 | Travel | 0 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 356 | Tuition | 2,955 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 410 | Custodial Supplies | 5,301 | 4,650 | 4,650 | 4,650 | 4,650 | 4,650 | 4,650 |
| 413 | Drugs & Medical Supplies | 197,380 | 195,000 | 195,000 | 195,000 | 195,000 | 195,000 | 195,000 |
| 425 | Gasoline | 108,091 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 |
| 435 | Office Supplies | 15,643 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| 451 | Uniforms | 15,143 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 452 | Utilities | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 |
| 499 | Other Supplies & Materials | 5,021 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 |
| 506 | Libility Insurance | 0 | 11,092 | 11,092 | 11,092 | 11,092 | 11,092 | 15,845 |
| 511 | Vehicle & Equipment Insurance | 23,017 | 13,523 | 13,523 | 13,523 | 13,523 | 13,523 | 11,627 |
| 513 | Worker's Comp Insurance | 157,581 | 214,154 | 214,154 | 248,758 | 248,758 | 248,758 | 211,206 |
| 709 | Data Processing Equipment | 15,973 | 16,282 | 16,282 | 16,282 | 16,282 | 16,282 | 16,282 |
| 718 | Motor Vehicles | 107,608 | 340,000 (2) | 422,000 | 422,000 | 340,000 (2) | 340,000 (2) | 340,000 |
| 719 | Office Equipment | 1,031 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 790 | Other Equipment | 30,566 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| | Total Emergency Medical Service | $ 5,456,234 | $ 5,589,847 | $ 6,048,110 | $ 5,799,325 | $ 6,027,270 | $ 6,151,274 | $ 6,116,579 |

(2) Large Rechassies

# 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:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Percent of all goals & objectives met | 100% | 100% | 100% | 100% | 100% |

| Fulltime Staff: | | | | |
|---|---|---|---|---|
| 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
| 1 | 1 | 1 | 1 | 1 |

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|---|---|---|---|---|---|---|---|---|
| 55170 | ALCOHOL/DRUG PGR - JUVENILE DRUG COURT | | | | | | | |
| 189 | Other Salaries & Wages | $ 33,688 | $ 33,613 | $ 33,613 | $ 33,613 | $ 33,613 | $ 33,613 | $ 33,613 |
| 201 | Social Security | 2,545 | 2,572 | 2,572 | 2,572 | 2,572 | 2,572 | 2,572 |
| 204 | State Retirement | 4,588 | 4,578 | 4,578 | 4,578 | 4,578 | 4,578 | 4,578 |
| 206 | Life Insurance | 17 | 21 | 21 | 21 | 21 | 21 | 21 |
| 207 | Medical Insurance | 5,447 | 6,235 | 6,235 | 6,555 | 6,235 | 6,235 | 6,235 |
| 307 | Communication | 435 | 435 | 435 | 435 | 435 | 435 | 435 |
| 355 | Travel | 1,908 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 499 | Other Supplies & Materials | 546 | 546 | 546 | 226 | 226 | 226 | 226 |
| 599 | Other Charges | 5,483 | 0 | 5,000 | 0 | 0 | 0 | 0 |
| | Total Juvenile Drug Court Grant | $ 54,657 | $ 50,000 | $ 55,000 | $ 50,000 | $ 49,680 | $ 49,680 | $ 49,680 |

BRADLEY COUNTY, TENNESSEE
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COUNTY GENERAL FUND - 101

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|---|---|---|---|---|---|---|---|---|
| 55190 | HEALTH SERVICES - STATE | | | | | | | |
| 131 | Medical Personnel | $ 115,831 | $ 115,581 | $ 124,584 | $ 119,309 | $ 119,309 | $ 119,309 | $ 119,309 |
| 133 | Paraprofessionals | 704,443 | 766,532 | 900,618 | 912,491 | 912,491 | 912,491 | 912,491 |
| 169 | Part-Time Personnel | 6,062 | 33,800 | 13,598 | 7,000 | 7,000 | 7,000 | 7,000 |
| 201 | Social Security | 62,122 | 67,460 | 74,080 | 113,956 | 113,956 | 79,468 | 79,468 |
| 204 | State Retirement | 97,965 | 82,121 | 119,589 | 136,268 | 136,268 | 140,531 | 140,531 |
| 206 | Life Insurance | 446 | 546 | 546 | 700 | 700 | 700 | 700 |
| 207 | Medical Insurance | 150,792 | 174,661 | 181,494 | 186,315 | 186,315 | 186,315 | 186,315 |
| 299 | Other Fringe Benefits (TCRS Hybrid) | 2,917 | 0 | 17,437 | 9,361 | 9,361 | 9,361 | 9,361 |
| 320 | Dues & Memberships | 0 | 0 | 0 | | | | |
| 322 | Evaluation and Testing | 200 | 200 | 200 | 200 | 200 | 200 | 200 |
| 355 | Travel | 24,493 | 28,000 | 28,500 | 28,500 | 28,500 | 28,500 | 28,500 |
| 435 | Office Supplies | 1,266 | 2,600 | 2,600 | 2,600 | 2,600 | 2,600 | 2,600 |
| 499 | Other Supplies & Materials ( Tobacco Grant)* | | | | 75,000 * | 75,000 * | 75,000 | 75,000 |
| 504 | Indirect Cost | 12,200 | 2,200 | 2,600 | 2,600 | 2,600 | 2,600 | 2,600 |
| 791 | Other Construction | 149,911 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Health Services - State | $ 1,328,648 | $ 1,273,701 | $ 1,465,846 | $ 1,594,300 | $ 1,594,300 | $ 1,564,075 | $ 1,564,075 |
| | TOTAL PUBLIC HEALTH PROGRAMS | $ 7,367,772 | $ 7,460,281 | $ 8,181,978 | $ 8,039,859 | $ 8,267,483 | $ 8,363,413 | $ 8,330,382 |

* Moved From 101-58900 Tobacco Grant
Per the State

## BRADLEY COUNTY

# PUBLIC WELFARE PROGRAMS

# 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.**

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|---|---|---|---|---|---|---|---|---|
| 55590 | OTHER LOCAL WELFARE SERVICES | | | | | | | |
| 309 | Contracts Govt. Agencies (VOC TR CTR-80/20) | $ 92,275 | $ 94,121 | $ 94,121 | $ 104,641 | $ 98,827 | $ 98,827 | $ 98,827 |
| | Total Other Local Welfare Services | $ 92,275 | $ 94,121 | $ 94,121 | $ 104,641 | $ 98,827 | $ 98,827 | $ 98,827 |

# NOTES

BRADLEY COUNTY, TENNESSEE
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|---|---|---|---|---|---|---|---|---|
| 55759 | Other Waste Disposal | | | | | | | |
| 167 | Maintenance Personnel | $ 32,730 | $ 0 | $ 24,661 | $ 0 | $ 0 | $ 0 | $ 0 |
| 201 | Social Security | 2,521 | 0 | 2,364 | 0 | 0 | 0 | 0 |
| 204 | State Retirement | 4,521 | 0 | 4,209 | 0 | 0 | 0 | 0 |
| 206 | Life Insurance | 16 | 0 | 21 | 0 | 0 | 0 | 0 |
| 207 | Medical Insurance | 10 | 0 | 6,495 | 0 | 0 | 0 | 0 |
| 429 | Instructional Supplies | 8,014 | 0 | 19,530 | 0 | 0 | 0 | 0 |
| 499 | Other Supplies & Materials | 1,533 | 0 | 7,820 | 0 | 0 | 0 | 0 |
| | Total Other Waste Disposal (Litter Grant) | $ 49,345 | $ 0 | $ 65,100 | $ 0 | $ 0 * | $ 0 | $ 0 |

# 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.**

*Amend when grant received

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|---|---|---|---|---|---|---|---|---|
| 55900 | CAR SEAT GRANT | | | | | | | |
| 435 | Office Supplies | $ 6,465 | $ 12,500 | $ 20,267 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |
| | Total Car Seat Grant | $ 6,465 | $ 12,500 | $ 20,267 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |
| | TOTAL PUBLIC HEALTH & WELFARE PROGRAMS | $ 148,085 | $ 106,621 | $ 179,488 | $ 114,641 | $ 108,827 | $ 108,827 | $ 108,827 |

# 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.**

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|---|---|---|---|---|---|---|---|---|
| 56100 | ADULT ACTIVITIES | | | | | | | |
| 309 | Contracts with Govt. Ag. (Life Bridges, Inc.) (80/20) | $ 9,000 | $ 9,000 | $ 9,000 | $ 9,000 | $ 9,000 | $ 9,000 | $ 9,000 |
| | Total Adult Activities | $ 9,000 | $ 9,000 | $ 9,000 | $ 9,000 | $ 9,000 | $ 9,000 | $ 9,000 |

# 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.**

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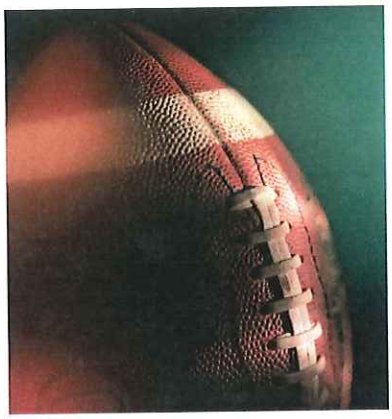
|---|---|---|---|---|---|---|---|---|
| 56300 | SENIOR CITIZENS ASSISTANCE | | | | | | | |
| 316 | Bradley-Cleveland Community Services (50/50) | 97,156 | 98,127 | 98,127 | 101,071 | 101,071 | 101,071 | 101,071 |
| | Total Senior Citizens Assistance | $ 97,156 | $ 98,127 | $ 98,127 | $ 101,071 | $ 101,071 | $ 101,071 | $ 101,071 |

# 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 four parks, one football stadium, BMX Track, and recreational activities for the citizens of Bradley County. The Recreation Department is responsible for the daily maintenance of 150 acres for Bradley County Facilities including Bradley County Recreational Park, Blue Springs Park, Bradley North Park, BMX Track, Elrod Park and Charleston Football Stadium. The department is also responsible for the administration of the Bradley County Youth Basketball League, Bradley Youth Football League, and the Bradley County Youth Baseball and Softball Leagues. The Bradley County facilities are also a 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 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Baseball Participants | 1,270 | 1,160 | 1,260 | 1,240 | 1,275 |
| Basketball Participants | 850 | 860 | 700 | 850 | 900 |
| Football Participants | 275 | 225 | 240 | 230 | 0 |
| Softball Participants | 290 | 330 | 375 | 415 | 425 |
| BMX Participants | 175 | 150 | 135 | 145 | 145 |

| | 2014/2015 | 2015/2016* | 2016/2017 | 2017/2018 | 2018/20198 |
|---|---|---|---|---|---|
| **Full-Time** | 9 | 9 | 9 | 9 | 9 |
| **Part-Time** | 20 | 27 | 30 | 35 | 35 |

***Part-time employees adjust with the season**

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
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COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 56700 | RECREATION TOURNAMENTS | | | | | | | |
| 168 | Temporary Personnel | $ 1,936 | $ 14,000 | $ 14,000 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |
| 201 | Social Security | 202 | 1,071 | 1,071 | 765 | 765 | 765 | 765 |
| 204 | Retirement | 714 | 1,907 | 1,907 | 1,362 | 1,362 | 1,362 | 1,362 |
| 399 | Other Constrated Services | 0 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 499 | Other Supplies & Materials | 13,294 | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 |
| 510 | Trustee's Commission | 0 | 0 | 5,000 | 0 | 0 | 0 | 0 |
| 799 | Other Capital Outlay | 2,046 | 5,000 | 0 | 5,000 | 5,000 | 5,000 | 5,000 |
| | Total New Recreation Fund | $ 18,192 | $ 41,478 | $ 41,478 | $ 36,627 | $ 36,627 | $ 36,627 | $ 36,627 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019
COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 56900 | OTHER SOCIAL, CULTURAL AND RECREATION | | | | | | | |
| 103 | Assistants | $ 80,519 | $ 82,130 | $ 82,130 | $ 82,130 | $ 82,130 | $ 84,183 | $ 84,183 |
| 105 | Supervisor/Director | 45,900 | 46,818 | 46,818 | 46,818 | 46,818 | 47,988 | 47,988 |
| 162 | Clerical | 20,771 | 25,500 | 25,500 | 25,500 | 25,500 | 26,137 | 26,137 |
| 167 | Maintenance Personnel | 130,960 | 134,676 | 134,676 | 134,676 | 134,676 | 138,043 | 138,043 |
| 168 | Temporary Personnel | 62,290 | 80,000 | 79,473 | 80,000 | 80,000 | 80,000 | 80,000 |
| 187 | Overtime Pay | | 0 | | 0 | 0 | 0 | 0 |
| 189 | Other Salaries & Wages | 0 | 0 | 527 | 0 | 0 | 0 | 0 |
| 201 | Social Security | 25,227 | 28,240 | 28,240 | 28,240 | 28,240 | 28,791 | 28,791 |
| 204 | State Retirement | 35,954 | 37,642 | 38,920 | 37,642 | 37,642 | 40,363 | 40,363 |
| 206 | Life Insurance | 167 | 189 | 189 | 189 | 189 | 189 | 189 |
| 207 | Medical Insurance | 49,026 | 58,455 | 57,177 | 58,455 | 58,455 | 62,100 | 62,100 |
| 307 | Communications | 3,276 | 4,434 | 4,434 | 5,532 | 5,532 | 5,532 | 5,532 |
| 335 | Maintenance & Repair - Buildings | 62,405 | 75,000 | 75,000 | 80,000 | 75,000 | 75,000 | 75,000 |
| 355 | Travel | 1,130 | 500 | 500 | 500 | 500 | 500 | 500 |
| 399 | Other Contracted Services | | 60,000 | 60,000 | 67,550 | 67,550 | 67,550 | 67,550 |
| 422 | Food Supplies | 63,239 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| 425 | Gasoline | 8,087 | 13,000 | 13,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 435 | Office Supplies | 2,726 | 2,500 | 2,500 | 2,900 | 2,500 | 2,500 | 2,500 |
| 451 | Uniforms | 1,393 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 452 | Utilities | 66,968 | 110,580 | 110,580 | 82,500 | 82,500 | 82,500 | 82,500 |
| 499 | Other Supplies & Materials | 222,856 | 145,000 | 147,000 | 145,000 | 145,000 | 145,000 | 145,000 |
| 506 | Liability Insurance | 0 | 8,324 | 7,363 | 8,324 | 8,324 | 8,324 | 11,456 |
| 511 | Vehicle and Equipment Insurance | 4,155 | 3,497 | 3,497 | 3,497 | 3,497 | 3,497 | 3,797 |
| 513 | Worker's Comp Insurance | 8,884 | 8,884 | 9,845 | 8,884 | 8,884 | 8,884 | 10,523 |
| 790 | Other Equipment | 8,639 | 4,400 | 4,400 | 5,000 | 5,000 | 5,000 | 5,000 |
| 791 | Other Construction | 75,582 | 0 | 0 | 29,500 | 29,500 | 29,500 | 29,500 |
| 799 | Other Capital Outlay | 12,643 | 14,640 | 14,640 | 25,400 | 20,400 | 20,400 | 20,400 |
| | Total Other Social, Cultural & Recreation | $ 992,797 | $ 1,015,909 | $ 1,017,909 | $ 1,041,737 | $ 1,031,337 | $ 1,045,482 | $ 1,050,553 |
| | TOTAL SOCIAL, CULTURAL & RECREATION | $ 1,117,145 | $ 1,164,514 | $ 1,166,514 | $ 1,188,435 | $ 1,178,035 | $ 1,192,180 | $ 1,197,251 |

## 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.**

| | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|---|
| Full-Time | 7 | 6 | 6 | 6 | 6 |
| Part-Time | 2 | 3 | 3 | 3 | 3 |

BRADLEY COUNTY, TENNESSEE
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COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 57100 | AGRICULTURAL EXTENSION SERVICE | | | | | | | |
| 162 | Clerical Personnel | $ 9,880 | $ 9,954 | $ 9,954 | $ 9,954 | $ 9,954 | $ 9,954 | $ 9,954 |
| 169 | Part-Time Personnel | 14,714 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| 189 | Other Salaries & Wages | 207,719 | 213,118 | 213,118 | 210,428 | 210,428 | 215,689 | 215,689 |
| 191 | Board & Committee Members Fees | 0 | 560 | 560 | 560 | 560 | 560 | 560 |
| 201 | Social Security | 11,916 | 18,165 | 18,165 | 15,745 | 15,745 | 18,682 | 18,682 |
| 204 | Retirement | 21,165 | 30,382 | 30,382 | 28,222 | 28,222 | 29,377 | 29,377 |
| 206 | Life Insurance | 0 | 21 | 21 | 21 | 21 | 21 | 21 |
| 207 | Medical Insurance | 27,086 | 25,980 | 25,980 | 32,240 | 32,240 | 32,240 | 32,240 |
| 299 | Other Fringe Benefits (TCRS Hybrid) | 271 | 300 | 300 | 300 | 300 | 300 | 300 |
| 307 | Communication | 1,167 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 |
| 309 | Contracts with Government Agencies | 2,550 | 2,290 | 2,290 | 2,290 | 2,290 | 2,290 | 2,290 |
| 320 | Dues & Memberships | 405 | 485 | 485 | 485 | 485 | 485 | 485 |
| 335 | Maintenance & Repair Services- Buildings | 3,489 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 337 | Maintenance & Repair Services- Office Equipment | | | | 1,010 | 1,010 | 1,010 | 1,010 |
| 355 | Travel | 2,075 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 |
| 435 | Office Supplies | 1,332 | 500 | 500 | 500 | 500 | 500 | 500 |
| 452 | Utilities | 4,618 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 506 | Libability Insurancve | 0 | 806 | 806 | 806 | 806 | 806 | 876 |
| 799 | Other Capital Projects | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Agricultural Extension Service | $ 308,387 | $ 334,361 | $ 334,361 | $ 334,361 | $ 334,362 | $ 343,713 | $ 343,783 |

# 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.**

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COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 57500 | SOIL CONSERVATION | | | | | | | |
| 201 | Social Security | $ 1,799 | $ 2,320 | $ 22,410 | $ 2,320 | $ 2,320 | $ 2,320 | $ 2,320 |
| 204 | Retirement | 4,050 | 4,131 | 4,131 | 4,131 | 4,131 | 4,131 | 4,131 |
| 206 | Life Insurance | 19 | 21 | 21 | 21 | 21 | 21 | 21 |
| 207 | Medical Insurance | 6,322 | 6,495 | 6,575 | 6,495 | 6,495 | 6,900 | 6,900 |
| 309 | Contracts With Government Agencies | 29,737 | 30,332 | 30,332 | 30,332 | 30,332 | 31,090 | 31,090 |
| 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 | $ 50,127 | $ 51,501 | $ 71,669 | $ 51,499 | $ 51,500 | $ 52,663 | $ 52,662 |

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

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | TOTAL AGRICULTURE & NATURAL RESOURCES | $ 358,514 | $ 385,862 | $ 406,030 | $ 385,860 | $ 385,862 | $ 396,376 | $ 396,445 |

# BRADLEY COUNTY

# OTHER GENERAL GOVERNMENT

Photo Courtesy of Rena' Samples

# 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:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| 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 |

| | 2014/2015* | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|---|
| **Full-Time** | 3 | 2 | 2 | 2 | 2 |
| **Part-Time** | 1 | 0 | 0 | 0 | 0 |

***Staff adjustment-Engineer now Road Superintendent Now only Storm Water employees**

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
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COUNTY GENERAL FUND - 101

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|---|---|---|---|---|---|---|---|---|
| 57800 | STORM WATER MANAGEMENT / ENGINEERING | $ 62,703 | $ 66,586 | $ 66,586 | $ 66,586 | $ 66,586 | $ 68,251 | $ 68,251 |
| 103 | Assistant's) | 4,754 | 5,094 | 5,094 | 5,094 | 5,094 | 5,221 | 5,221 |
| 201 | Social Security | 6,662 | 9,069 | 6,244 | 9,069 | 9,069 | 9,296 | 9,296 |
| 204 | State Retirement | 38 | 42 | 42 | 42 | 42 (2) | 42 | 42 |
| 206 | Life Insurance | 12,643 | 12,990 | 12,990 | 12,990 | 12,990 | 13,800 | 13,800 |
| 207 | Medical Insurance | | | 2,825 | 0 | 0 | 0 | 0 |
| 299 | Other Fringe Benefits | 1,064 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 302 | Advertising | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 307 | Communications | 2,974 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 317 | Data Processing Service | 300 | 150 | 150 | 150 | 150 | 150 | 150 |
| 320 | Dues & Memberships | 4,854 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 322 | Evaluation & Testing | 72 | 150 | 150 | 150 | 150 | 150 | 150 |
| 332 | Legal Notices, Recording & Court | 644 | 400 | 400 | 400 | 400 | 400 | 400 |
| 338 | Maintenance & Repair Service | 1,634 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 355 | Travel | 2,130 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 356 | Tuition & Training | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 361 | Permits | 27,755 | 31,600 | 31,600 | 31,600 | 31,600 | 31,600 | 31,600 |
| 399 | Other Contracted Services | 629 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| 425 | Gasoline | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 429 | Instructural Supplies & Materials | 2,021 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 435 | Office Supplies | 225 | 195 | 195 | 0 | 0 | 0 | 0 |
| 437 | Periodicals | 1,308 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 |
| 463 | Testing | 1,184 | 988 | 988 | 988 | 988 | 988 | 510 |
| 511 | Vehicle & Equipment Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 790 | Other Equipment | | | | | | | |
| | Total Other General Expenditures | $ 138,099 | $ 158,768 | $ 158,769 | $ 158,574 | $ 158,574 | $ 161,403 | $ 160,925 |

# 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 tourim, with the aim of contribution to economic development.**

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
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COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 58110 | TOURISM DEVELOPMENT | | | | | | | |
| 316 | Contributions (Hotel/Motel-Chamber of Commerce) | $ 287,708 | $ 270,000 | $ 296,867 | $ 405,600 | $ 275,000 | $ 275,000 | $ 275,000 |
| | Total Tourism Development | $ 287,708 | $ 270,000 | $ 296,867 | $ 405,600 | $ 275,000 | $ 275,000 | $ 275,000 |

# 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
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COUNTY GENERAL FUND - 101

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|---|---|---|---|---|---|---|---|---|
| 58120 | INDUSTRIAL DEVELOPMENT | | | | | | | |
| 316 | Contributions (Hotel/Motel-Chamber of Commerce) | $ 287,708 | $ 270,000 | $ 296,867 | $ 405,600 | $ 275,000 | $ 275,000 | $ 275,000 |
| | Total Industrial Development | $ 287,708 | $ 270,000 | $ 296,867 | $ 405,600 | $ 275,000 | $ 275,000 | $ 275,000 |
| | TOTAL TOURISM & INDUSTRIAL DEVELOPMENT | $ 575,416 | $ 540,000 | $ 593,734 | $ 811,200 | 550,000 | 550,000 | 550,000 |

# 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.**

Photos Courtesy of Rena' Samples

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
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COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 58190 | Economic Development | | | | | | | |
| 599 | Other Greenway | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |
| | Total-Greenway | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |

# 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
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COUNTY GENERAL FUND - 101

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|---|---|---|---|---|---|---|---|---|
| 58210 | PUBLIC TRANSPORTATION | | | | | | | |
| 339 | Matching Share | $ 42,000 | $ 42,000 | $ 42,000 | $ 42,000 | $ 42,000 | $ 42,000 | $ 42,000 |
| | Total Public Transportation | $ 42,000 | $ 42,000 | $ 42,000 | $ 42,000 | $ 42,000 | $ 42,000 | $ 42,000 |

# NOTES

# VETERANS SERVICES

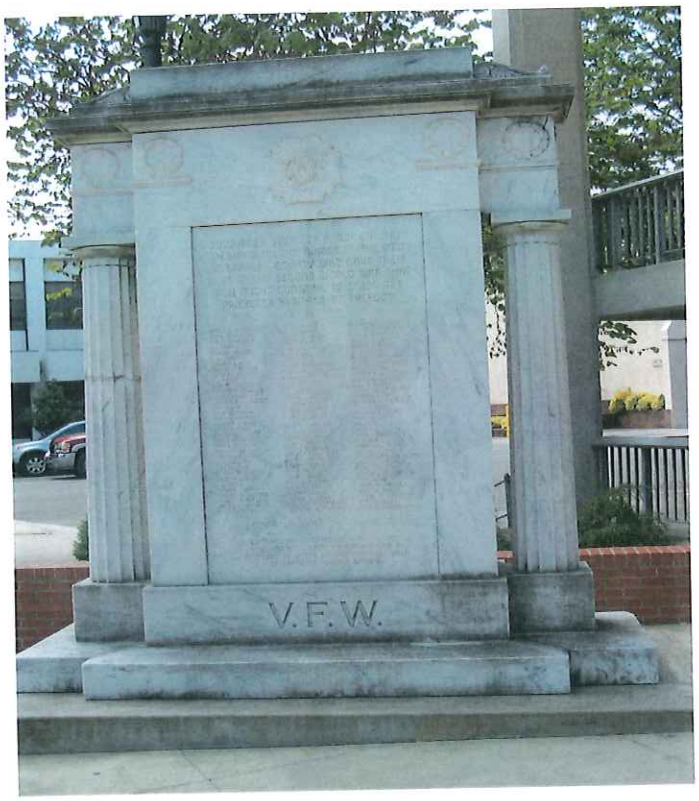


Photo Courtesy of Rena' Samples

# 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 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.

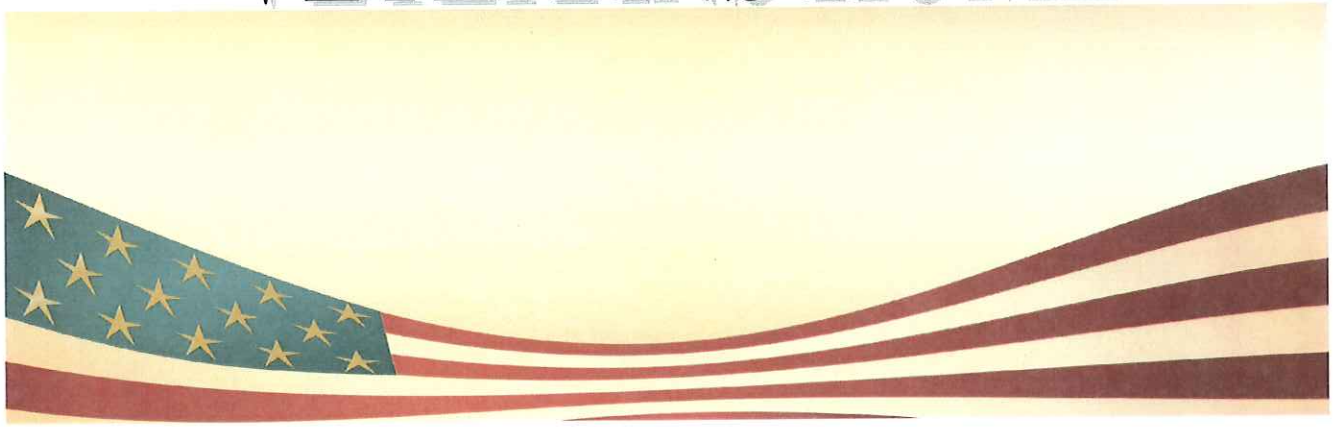
Performance Measurements:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| 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:**

| 2014-2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|
| 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, there were 45,861 veterans in Bradley County and the surrounding counties of Hamilton, Polk, McMinn, Meigs and Rhea.

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 runs over $21 million.

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|---|---|---|---|---|---|---|---|---|
| 58300 | VETERANS' SERVICES | | | | | | | |
| 103 | Service Officer | $ 28,531 | $ 29,101 | $ 20,032 | $ 28,001 | $ 28,001 | $ 57,151 | $ 57,151 |
| 105 | Supervisor/Director | 35,261 | 35,966 | 35,966 | 34,566 | 35,966 | 36,865 | 36,865 |
| 162 | Clerical Personnel | 24,824 | 26,000 | 26,000 | 28,500 | 28,500 | 0 | 0 |
| 169 | Part-Time | 0 | 10,000 | 10,319 | 18,500 | 15,000 | 15,000 | 15,000 |
| 201 | Social Security | 6,656 | 7,732 | 7,732 | 8,382 | 7,732 | 8,340 | 8,340 |
| 204 | State Retirement | 12,045 | 12,403 | 12,306 | 12,775 | 12,403 | 12,805 | 12,805 |
| 206 | Life Insurance | 58 | 63 | 63 | 84 | 63 | 63 | 63 |
| 207 | Medical Insurance | 12,678 | 12,990 | 12,990 | 22,943 | 19,485 | 20,700 | 20,700 |
| 299 | Other Fringe Benefits-TCRS Hybrid | | | 97 | 0 | 0 | 0 | 0 |
| 307 | Communications | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 320 | Dues & Memberships | 30 | 80 | 80 | 0 | 0 | 0 | 0 |
| 330 | Operating Lease Payments | 1,780 | 936 | 936 | 936 | 936 | 936 | 936 |
| 355 | Travel | 1,566 | 1,052 | 1,052 | 1,052 | 4,000 | 4,000 | 4,000 |
| 399 | Other Contracted Services | 1,677 | 1,347 | 1,347 | 1,347 | 1,347 | 1,347 | 1,347 |
| 435 | Office Supplies | 697 | 950 | 9,700 | 1,030 | 1,030 | 1,030 | 1,030 |
| 437 | Periodicals | 75 | 75 | 75 | 75 | 75 | 75 | 75 |
| 499 | Other Supplies & Materials | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 709 | Data Processing Equipment | 1,985 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Veterans' Services | $ 127,873 | $ 138,706 | $ 138,705 | $ 158,201 | $ 154,548 | $ 158,322 | $ 158,322 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 58400 | OTHER CHARGES | | | | | | | |
| 599 | Other Charges | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 510 | Trustee's Commission | 411,613 | 428,400 | 428,400 | 445,536 | 445,536 | 445,536 | 445,536 |
| | Total Other Charges | $ 411,613 | $ 428,400 | $ 428,400 | $ 445,536 | $ 445,536 | $ 445,536 | $ 445,536 |

# 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, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 58500 | CONTRIBUTIONS TO OTHER AGENCIES | | | | | | | |
| 316 | Contributions (Fort Hill) (50/50) | $ 9,000 | $ 9,000 | $ 9,000 | $ 12,000 | $ 9,000 | $ 5,000 | $ 9,250 |
| 316 | Contributions (Mainstreet Cleveland) (50/50) | 19,000 | 20,000 | 20,000 | 22,000 | 20,000 | 20,000 | 20,000 |
| 316 | Contributions (Clev/Br Regional Museum) | 14,645 | 15,000 | 15,000 | 16,000 | 15,000 | 15,000 | 15,000 |
| 316 | Contributions (Sethra) | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 |
| 316 | Boys & Girls Club | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 316 | Cleveland State Community College (1 of 3) | 0 | 0 | 0 | 0 | 0 | 0 | 80,000 |
| 320 | Dues & Memberships | 25,108 | 26,192 | 26,192 | 26,192 | 26,192 | 26,192 | 26,192 |
| | | 0 | | | | | | |
| | Total Contributions To Other Agencies | $ 77,253 | $ 84,692 | $ 84,692 | $ 90,692 | $ 84,692 | $ 80,692 | $ 164,942 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

COUNTY GENERAL FUND - 101

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Committee Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 58900 | TOBACCO GRANT | | | | | | | |
| 189 | Other Salaries & Wages | $ 4,216 | $ 0 | $ 7,900 | $ 0 | $ 0 | $ 0 | $ 0 |
| 201 | Social Security | 571 | | 600 | 0 | 0 | 0 | 0 |
| 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 | 0 | 0 | 0 | 0 |
| 356 | Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 499 | Other Supplies & Materials | 3,642 | 75,000 | 66,500 | | | | |
| | Total Tobacco Grant | $ 8,429 | $ 75,000 | $ 75,000 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Moved to 101-55190 per State | | | | | | | |
| | TOTAL OTHER GENERAL GOVERNMENT | $ 1,390,683 | $ 1,477,566 | $ 1,531,300 | $ 1,716,203 | $ 1,445,350 | $ 1,447,953 | $ 1,531,725 |
| | TOTAL EXPENDITURES | | | | | | | |
| | P&C Insurance Increase 8% | | | | | 50,000 | 50,000 | |
| | 2.5% Increase Full-Time Employees | | | | | 505,000 *** | | |
| | 5% Medical Insurance Increase (6 Months) | | | | | 172,000 | | |
| | | $ 36,428,565 | $ 37,768,106 | $ 39,886,998 | $ 39,552,715 | $ 39,800,385 | $ 39,939,568 | $ 40,023,818 |
| | TOTAL EXPENDITURES AND TRANSFERS | $ 36,428,565 | $ 37,768,106 | $ 39,886,998 | $ 39,552,715 | $ 39,800,385 | $ 39,939,568 | $ 40,023,818 |

* 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 $505,000 or 2.5%) calculated on all full-time employees as of 4-1-2018 that have not receive a salary increase since 8-1-2017. (Does not exclude salaries as a result of promotion)
***5^ Increase for Health Insurance for 6 Months

## 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.

### 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 $6,046,056 provide 92.0% 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 8.44% over the amended FY2018 budget. At $118,490 this revenue source is 1.80% of total Special Fund revenues.

## Charges for Current Services:

At $11,000, the revenue source is .17% of the total Special Fund revenues.

## Other Local Revenues:

Other Local Revenues are projected to be $11,000. This revenue source represents .17% 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, $77,500, the revenue source represents 1.18 % 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 $10,000 from the City of Cleveland to help support the Recycling Program make up the revenue from Other Government and Citizens Groups. At, $35,000, this revenue source represents .53% of 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, 2019

| LAW LIBRARY FUND - 114 | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | Co Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| Account No. | | | | | | | | |
| 40200 | COUNTY LOCAL OPTION TAXES | | | | | | | |
| 40260 | Litigation Tax - Special Purpose | $ 558 | $ 500 | $ 500 | $ 500 | $ 500 | $ 500 | $ 500 |
| | Total County Local Option Taxes | $ 558 | $ 500 | $ 500 | $ 500 | $ 500 | $ 500 | $ 500 |
| 42000 | FINES, FORFEITURES AND PENALTIES | | | | | | | |
| 42210 | Criminal Court - Fines | $ 1,243 | $ 1,250 | $ 1,250 | $ 1,250 | $ 1,250 | $ 1,250 | $ 1,250 |
| | Total Fines, Forfeitures and Penalties | $ 1,243 | $ 1,250 | $ 1,250 | $ 1,250 | $ 1,250 | $ 1,250 | $ 1,250 |
| 43360 | Library Fees | 12,030 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 |
| | Total Library Fees | $ 12,030 | $ 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 | $ 13,831 | $ 12,750 | $ 12,750 | $ 12,750 | $ 12,750 | $ 12,750 | $ 12,750 |
| | Fund Balance, Beginning of Year | 29,250 | 30,991 | 30,991 | 27,991 | 27,991 | 27,991 | 27,991 |
| | TOTAL AVAILABLE FUNDS | $ 43,081 | $ 43,741 | $ 43,741 | $ 40,741 | $ 40,741 | $ 40,741 | $ |
| | Less: Total Expenditures & Transfers | 12,090 | 15,750 | 15,750 | 12,750 | 12,750 | 12,750 | 12,750 |
| | FUND BALANCE, END OF YEAR | $ 30,991 | $ 27,991 | $ 27,991 | $ 27,991 | $ 27,991 | $ 27,991 | $ 27,991 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

LAW LIBRARY FUND - 114

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | Co Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 56500 | LIBRARIES | | | | | | | |
| 432 | Library Books/Media | $ 11,756 | $ 15,000 | $ 15,000 | $ 12,200 | $ 12,200 | $ 12,200 | $ 12,200 |
| 435 | Office Supplies | 200 | 600 | 600 | 400 | 400 | 400 | 400 |
| 709 | Data Processing Equipment | 0 | 0 | 0 | 0 | 0 | | |
| | Total Libraries | $ 11,956 | $ 15,600 | $ 15,600 | $ 12,600 | $ 12,600 | $ 12,600 | $ 12,600 |
| 58400 | OTHER CHARGES | | | | | | | |
| 510 | Trustee's Commission | $ 134 | $ 150 | $ 150 | $ 150 | $ 150 | $ 150 | $ 150 |
| | TOTAL EXPENDITURES | $ 12,090 | $ 15,750 | $ 15,750 | $ 12,750 | $ 12,750 | $ 12,750 | $ 12,750 |

## 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, 2019

PUBLIC LIBRARY FUND - 115

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | Co Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 40100 | COUNTY PROPERTY TAXES | | | | | | | |
| 40110 | Current Property Tax | $ 507,558 | $ 505,351 | $ 512,982 | $ 687,840 | 525,360 | $ 525,360 | $ 525,360 |
| 40120 | Trustee's Collections - Prior Year | 10,260 | 22,000 | 22,000 | 0 | 20,000 | 20,000 | 20,000 |
| 40130 | Cir Clk/Clk & Master Collection | 10,775 | 10,000 | 10,000 | 0 | 8,000 | 8,000 | 8,000 |
| 40140 | Interest & Penalty | 2,215 | 2,900 | 2,900 | 0 | 2,900 | 2,900 | 2,900 |
| 40161 | Payments in Lieu of Taxes - TVA | 329 | 375 | 375 | 0 | 375 | 375 | 375 |
| 40162 | Payments in Lieu of Taxes - Local Utilities | 237 | 300 | 300 | 0 | 300 | 300 | 300 |
| 40163 | Payments in Lieu of Taxes - Other | 34,020 | 34,017 | 50,487 | 0 | 50,486 | 50,486 | 50,486 |
| 40320 | Bank Excise Tax | 2,351 | 0 | 2,118 | 0 | 2,118 | 2,118 | 2,118 |
| | Total Local Taxes | $ 567,745 | $ 574,943 | $ 601,162 | $ 687,840 | $ 609,539 | $ 609,539 | $ 609,539 |
| 44100 | RECURRING ITEMS | | | | | | | |
| 44110 | Investment Income | $ 0 | $ 0 | $ 0 | $ 0 | $ | $ | $ |
| 46820 | Hall Income Tax | 6,008 | 2,500 | 2,500 | 0 | 1,000 | 1,000 | 1,000 |
| 46855 | State Revenue Sharing - T.V.A. | 14,039 | 12,500 | 12,500 | 0 | 12,500 | 12,500 | 12,500 |
| 46990 | Other State Revenue | 0 | 0 | 0 | 0 | | | |
| 47590 | Other Federal Through State | 0 | 0 | 0 | 0 | | | |
| | Total Recurring Items | $ 20,047 | $ 15,000 | $ 15,000 | $ 0 | $ 13,500 | $ 13,500 | $ 13,500 |
| | Total Revenue | $ 587,792 | $ 589,943 | $ 616,162 | $ 687,840 | $ 623,039 | $ 623,039 | $ 623,039 |
| 49000 | OTHER SOURCES | | | | | | | |
| | Transfers From Other Funds (From General Fund) | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Total Revenue And Other Sources | $ 587,792 | $ 589,943 | $ 616,162 | $ 687,840 | $ 623,039 | $ 623,039 | $ 623,039 |
| | Fund Balance, Beginning of year | 178,646 | 118,199 | 118,199 | 73,561 | 73,561 | 73,561 | 73,561 |
| | TOTAL AVAILABLE FUNDS | $ 766,438 | $ 708,142 | $ 734,361 | $ 761,401 | $ 696,600 | $ 696,600 | $ 696,600 |
| | Less: Expenditures | 648,239 | 660,800 | 660,800 | 687,840 | 669,000 | 669,000 | 669,000 |
| | FUND BALANCE, END OF YEAR | $ 118,199 | $ 47,342 | $ 73,561 | $ 73,561 | $ 27,600 | $ 27,600 | $ 27,600 |
| | Reserve | | | | 10.7% | 4.1% | 4.1% | 4.1% |
| | Required Reserve | | | | 5.0% | 5.0% | 5.0% | 5.0% |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

PUBLIC LIBRARY FUND - 115

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | Co Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 56500 | LIBRARIES | | | | | | | |
| 336 | Maintenance & Repair - Equipment | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 432 | Library Books/Media (Cleveland Public Library) | 636,742 | 645,800 | 645,800 | 672,840 | 654,000 | 654,000 | 654,000 |
| 712 | Heating & Air Conditioning Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 799 | Other - Capital Outlay (Cleveland Public Library) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Libraries | $ 636,742 | $ 645,800 | $ 645,800 | $ 672,840 | $ 654,000 | $ 654,000 | $ 654,000 |
| 58400 | OTHER CHARGES | | | | | | | |
| 510 | Trustee's Commission | $ 11,497 | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 |
| | TOTAL EXPENDITURES | $ 648,239 | $ 660,800 | $ 660,800 | $ 687,840 | $ 669,000 | $ 669,000 | $ 669,000 |

# 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 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|
| Landfill Waste Tonnage | 400,000 | 392,445 | 392,445 |

Photo Courtesy of Amy Moore

BRADLEY COUNTY, TENNESSEE
ESTIMATED REVENUE AND AVAILABLE FUNDS
For the Fiscal Year Ending June 30, 2019

SOLID WASTE / SANITATION FUND - 116

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | Co Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 43000 | LANDFILL REVENUES | | | | | | | |
| 43112 | Surcharge - Host Agency | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 44145 | Sale of Recycled Materials | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44990 | Other Local Revenue | 0 | | 0 | | | | |
| 46170 | Solid Waste Grants | 0 | 65,000 | 68,320 | 65,000 | 65,000 | 65,000 | 65,000 |
| | Other State Revenue | 88,515 | | | | | | |
| 47230 | Disaster Relief | 0 | | 0 | 0 | | | |
| 48140 | Contracted Services - Recycling Center (City) | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| | Total Revenues | $ 98,515 | $ 75,000 | $ 78,320 | $ 75,000 | $ 75,000 | $ 75,000 | $ 75,000 |
| 49000 | Other Sources | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Total Revenue and Other Sources | $ 98,515 | $ 75,000 | $ 78,320 | $ 75,000 | $ 75,000 | $ 75,000 | $ 75,000 |
| | Fund Balance, Beginning of Year | $ 2,200,804 | $ 2,119,470 | $ 2,119,470 | $ 1,992,640 | $ 1,992,640 | $ 1,992,640 | $ 1,992,640 |
| | TOTAL AVAILABLE FUNDS | $ 2,299,319 | $ 2,194,470 | $ 2,197,790 | $ 2,067,640 | $ 2,067,640 | $ 2,067,640 | $ 2,067,640 |
| | Less: Expenditures | 179,849 | 205,150 | 205,150 | 205,942 | 205,968 | 205,968 | 206,063 |
| | FUND BALANCE, END OF YEAR | $ 2,119,470 | $ 1,989,320 | $ 1,992,640 | $ 1,861,698 | $ 1,861,672 | $ 1,861,672 | $ 1,861,577 |
| | | 2,066,089 | | | | | | |

# 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.**

| | 2014/2015 | 2015-2016 | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|---|
| Full-Time | 0 | 0 | 0 | 0 | 0 |
| Part-Time | 2 | 2 | 2 | 2 | 2 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

SOLID WASTE / SANITATION FUND - 116

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Proposal 2018-2019 | Co Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 54430 | DISASTER RELIEF | | | | | | | |
| 399 | Other Contracted Services (Debris Removal) | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 599 | Other Charges (Disaster Relief) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Disaster Relief Expenses | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 55731 | WASTE PICKUP | | | | | | | |
| 599 | Other Charges (Abandon Homes Demolished) | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Total Waste Pickup | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 55739 | OTHER WASTE COLLECTIONS | | | | | | | |
| 399 | Other Contracted Services- | $ 60,034 | $ 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 | $ 60,034 | $ 65,000 | $ 65,000 | $ 65,000 | $ 65,000 | $ 65,000 | $ 65,000 |
| 55751 | RECYCLING CENTER | | | | | | | |
| 167 | Maintenance Personnel | $ 20,400 | $ 20,610 | $ 20,610 | $ 21,810 | $ 21,810 | $ 21,810 | $ 21,810 |
| 201 | Social Security | 1,552 | 1,576 | 1,576 | 1,668 | 1,668 | 1,668 | 1,668 |
| 399 | Other Contracted Services | 67,385 | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 |
| 452 | Utilities - Farmer's Market North | 1,327 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| 499 | Other Supplies & Materials | 1,151 | 2,500 | 2,500 | 2,000 | 2,000 | 2,000 | 2,000 |
| 506 | Libility Insurance | 0 | 364 | 364 | 364 | 364 | 364 | 396 |
| | Total Other Facilities | $ 91,815 | $ 111,450 | $ 111,450 | $ 112,242 | $ 112,242 | $ 112,242 | $ 112,274 |
| 58500 | CONTRIBUTIONS TO OTHER AGENCIES | | | | | | | |
| 316 | Contributions (Keep America Beautiful) | $ 28,000 | $ 28,000 | $ 28,000 | $ 28,000 | $ 28,000 | $ 28,000 | $ 28,000 |
| | Total Contributions | $ 28,000 | $ 28,000 | $ 28,000 | $ 28,000 | $ 28,000 | $ 28,000 | $ 28,000 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

SOLID WASTE / SANITATION FUND - 116

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Budget Proposal 2018-2019 | Co Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2014-2014 | Budget 2014-2014 |
|---|---|---|---|---|---|---|---|---|
| 510 | OTHER CHARGES | | | | | | | |
| | Trustees Commission | $ 0 | $ 700 | $ 700 | $ 700 | $ 700 | $ 700 | $ 700 |
| | Total Expenditures | $ 179,849 | $ 205,150 | $ 205,150 | $ 205,942 | $ 205,942 | $ 205,942 | $ 205,974 |
| | P&C 7% increase | - | | | | 26 | 26 | |
| | TOTAL EXPENDITURES AND TRANSFERS | $ 179,849 | $ 205,150 | $ 205,150 | $ 205,942 | $ 205,968 | $ 205,968 | $ 205,974 |

# 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:

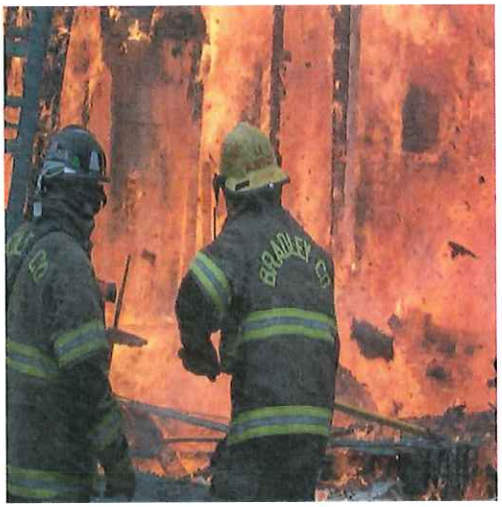
- Provide the highest level of service, above and beyond what people expect, in life preservation, incident stabilization and property conservation.
- Provide fire protection services designed to protect the lives and property from the adverse effects of fires, sudden medical emergencies or exposure to dangerous conditions.

## Performance Measurements:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Alarms – Residential & Bus Alarms | 147 | 151 | 189 | 200 | 240 |
| Structure Fires | 100 | 72 | 77 | 70 | 70 |
| Brush, woods or grass fires | 73 | 80 | 205 | 90 | 108 |
| Vehicle Fires | 30 | 53 | 52 | 50 | 50 |
| Assist EMS | 400 | 1151 | 825 | 600 | 700 |
| Rescue – Water Rescue | 12 | 12 | 2 | 5 | 10 |
| Fire Investigations | 150 | 150 | 4 | 88 | 100 |
| Haz-Mat | 40 | 24 | 16 | 20 | 20 |
| Motor Vehicle Crash Responses | 242 | 310 | 264 | 265 | 300 |
| Mutual Aid Calls | 12 | 12 | 16 | 35 | 42 |
| Other (1 – Missing Person) | 8 | 8 | 2 | 2 | 10 |
| Weather | 5 | 1 | 16 | 15 | 20 |

| | 2014/2015 | 2015/2016** | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|---|
| **Full-Time** | **66** | **66** | **66** | **66** | **66** |
| **Volunteers** | **110** | **110** | **110** | **110** | **110** |

**Staffing levels are continuing to be adjusted as funds allow.



# 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
ESTIMATED REVENUE AND AVAILABLE FUNDS
For the Fiscal Year Ending June 30, 2019

6/20/2018

FIRE DISTRICT 2 (RURAL) - 121 & 127

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 | |
|---|---|---|---|---|---|---|---|---|---|
| 40100 | COUNTY PROPERTY TAXES | | | | | | | | |
| 40110 | Current Property Tax | $ 4,001,826 | $ 4,172,027 | $ 4,056,629 | $ 4,128,956 | $ 4,157,678 | $ 4,157,678 | $ 4,157,678 | |
| 40120 | Trustee's Collections-Prior Year | 62,069 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | |
| 40130 | Cir Clk/Clk & Master-Prior Yr. | 368,085 | 352,950 | 352,950 | 352,950 | 352,950 | 352,950 | 352,950 | |
| 40140 | Interest and Penalty | 15,265 | 18,950 | 18,950 | 18,950 | 18,950 | 18,950 | 18,950 | |
| 40161 | Payments in Lieu of Taxes-TVA | 5,543 | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 | |
| 40162 | Payments in Lieu of Taxes-Local Utilities | 4,001 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 | |
| 40163 | Payments in Lieu of Taxes - Other | 506,722 | 506,679 | 789,755 | 766,118 | 789,755 | 789,755 | 789,755 | GE,Amazon,Wacker |
| | Total County Property Taxes | $ 4,963,511 | $ 5,169,906 | $ 5,337,584 | $ 5,386,274 | $ 5,438,633 | $ 5,438,633 | $ 5,438,633 | |
| 44100 | RECURRING ITEMS | | | | | | | | |
| 44110 | Interest Earned | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | |
| 43350 | Copy Fees | 15 | 0 | 10 | 0 | 0 | 0 | 0 | |
| 44170 | Miscellaneous Refunds, etc. | 0 | 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 | $ 15 | $ 0 | $ 10 | $ 0 | $ 0 | $ 0 | $ 0 | |
| 44500 | NONRECURRING ITEMS | | | | | | | | |
| 44530 | Sale of Equipment | 1,500 | 0 | 3,568 | 0 | 0 | 0 | 0 | |
| 44540 | Sale of Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 44570 | Charleston Contract | 0 | 25,000 | 25,000 | 0 | 0 | | | Moved to 48140 Cor |
| 44570 | Contributions & Gifts | | 0 | 1,385 | 0 | 0 | 0 | 0 | |
| 44560 | Damages Recovered from Individuals | 0 | 0 | | 0 | 0 | 0 | 0 | |
| 44990 | Other Local Revenue | 1,443 | | | | | | | |
| | Total Nonrecurring Items | $ 2,943 | $ 25,000 | $ 29,953 | $ 0 | $ 0 | $ 0 | $ 0 | |

BRADLEY COUNTY, TENNESSEE
ESTIMATED REVENUE AND AVAILABLE FUNDS
For the Fiscal Year Ending June 30, 2019

FIRE DISTRICT 2 (RURAL) - 121 & 127

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | Co Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| | Total Revenue | $ 4,966,469 | $ 5,194,906 | $ 5,367,547 | $ 5,386,274 | $ 5,438,633 | $ 5,438,633 | $ 5,438,633 |
| 49000 | OTHER SOURCES | | | | | | | |
| 46290 | Other Public Safety | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 46990 | Other State Revenues | 28,800 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46190 | Other State Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47230 | Disaster Relief | | | 11,991 | | | | |
| 47590 | Other Federal through State | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47990 | Other Direct Federal Revenue (FEMA Grant) | | | | | | | |
| 48140 | Contracted Services (Charleston ) | 25,000 | 0 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 48610 | Other Citizens Groups Donations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48990 | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49100 | Bond Proceeds | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49400 | Premiums on Debt Issued | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49700 | Insurance Recovery | | | 21,112 | 0 | | | |
| 49800 | Transfer From - Inside Fire Fringe Fund | 0 | | | | | 0 | 0 |
| 49961 | Donations | 0 | 0 | 100 | 0 | 0 | 0 | 0 |
| | Total Transfers | $ 53,800 | $ 0 | $ 58,202 | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 |
| | Total Revenue and Transfers | $ 5,020,269 | $ 5,194,906 | $ 5,425,749 | $ 5,411,274 | $ 5,463,633 | $ 5,463,633 | $ 5,463,633 |
| | Fund Balance, Beginning of Year | 81,227 | 542,398 | 542,398 | 996,915 | 996,915 | 996,915 | 996,915 |
| | TOTAL AVAILABLE FUNDS | $ 5,101,496 | $ 5,737,304 | $ 5,968,147 | $ 6,408,189 | $ 6,460,548 | $ 6,460,548 | $ 6,460,548 |
| | Projected Final Budget Amendments | | | 24,000 | | | | |
| | Less: Total Expenditures & Transfers | 4,559,098 | 4,862,007 | 4,971,232 | 4,951,793 | 5,244,681 | 5,288,490 | 5,295,494 |
| | FUND BALANCE, END OF YEAR | $ 542,398 | $ 875,297 | $ 996,915 | $ 1,456,396 | $ 1,215,867 | $ 1,172,057 | $ 1,165,053 |
| | Reserve | 11.9% | 18.0% | 20.1% | 29.4% | 23.2% | 22.2% | 22.0% |
| | Required Reserve | | | | | 8.0% | 8.0% | 8.0% |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

FIRE DISTRICT 2 (RURAL) - 121 & 127

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | Co Mayor's Proposed Budget 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 54310 | FIRE PREVENTION AND CONTROL | | | | | | | |
| 105 | Supervisor/Director | $ 57,261 | $ 58,812 | $ 58,812 | $ 58,812 | $ 62,697 | $ 64,014 | $ 64,014 |
| 133 | Paraprofessionals | 2,102,490 | 2,174,648 | 2,174,648 | 2,150,234 | 2,150,234 | 2,202,526 | 2,202,526 |
| 162 | Clerical Personnel | 6,659 | 0 | 0 | 0 | 0 | 0 | 0 |
| 169 | Part-Time Personnel | 41,576 | 53,128 | 53,128 | 53,128 | 53,128 | 53,128 | 53,128 |
| 187 | Overtime | 54,293 | 55,000 | 67,365 | 55,000 | 55,000 | 55,000 | 55,000 |
| 189 | Other Salaries & Wages (Base Overtime)* | 203,859 | 270,752 | 258,387 | 270,752 | 250,000 | 250,000 | 250,000 |
| 196 | In Service | 28,800 | 0 | 0 | 0 | 0 | | |
| 201 | Social Security | 185,538 | 199,844 | 199,844 | 197,977 | 197,977 | 200,787 | 200,787 |
| 204 | State Retirement | 311,005 | 348,565 | 341,012 | 308,363 | 308,363 | 357,480 | 357,480 |
| 206 | Life Insurance | 1,160 | 1,386 | 1,386 | 1,365 | 1,365 (65) | 1,365 | 1,365 |
| 207 | Medical Insurance | 381,859 | 428,670 | 428,670 | 426,075 | 426,075 | 447,915 | 447,915 |
| 299 | Other Fringe Benefits(TCRS Hybrid) | 13,134 | 0 | 7,553 | 0 | 0 | 0 | 0 |
| 307 | Communications | 42,455 | 40,000 | 40,000 | 41,730 | 41,730 | 41,730 | 41,730 |
| 309 | Contracts with Gov Agencies-Cleveland | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | Dues & Membership | 686 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 |
| 329 | Laundry | 1,484 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 335 | Maintenance & Repair - Buildings | 24,424 | 25,000 | 25,130 | 25,000 | 25,000 | 25,000 | 25,000 |
| 337 | Maintenance & Repair - Office Equipment | 4,220 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 338 | Maintenance & Repair - Vehicles | 99,773 | 122,654 | 138,357 | 130,000 | 140,000 | 140,000 | 140,000 |
| 340 | Employee Health Services - Vaccines, etc. | 45 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 348 | Postal Charges | 24 | 150 | 150 | 150 | 75 | 75 | 75 |
| 349 | Printing, Stationery and Forms | 0 | 100 | 100 | 100 | 75 | 75 | 75 |
| 355 | Travel | 3,985 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 356 | Tuition | 60 | 0 | 0 | 0 | 0 | 0 | 0 |
| 399 | Other Contracted Services - Volunteer Incenti | 16,466 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 410 | Custodial Supplies | 7,667 | 16,000 | 16,000 | 16,000 | 14,000 | 14,000 | 14,000 |
| 413 | Drugs & Medical Supplies | 1,939 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 422 | Food Supplies | 2,249 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 425 | Gasoline | 51,945 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| 429 | Instructional Supplies | 8,382 | 10,000 | 10,000 | 10,000 | 9,000 | 9,000 | 9,000 |
| 435 | Office Supplies | 4,788 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 451 | Uniforms | 45,100 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 452 | Utilities | 102,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 499 | Other Supplies and Materials | 21,862 | 35,000 | 45,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 502 | Building & Contents Insurance | 4,560 | 18,265 | 18,265 | 18,265 | 18,265 | 18,265 | 7,615 |
| 506 | Liability Insurance | 5,123 | 5,123 | 5,123 | 5,123 | 5,123 | 5,123 | 6,326 |
| 511 | Vehicle & Equipment Insurance(County | 58,708 | 46,662 | 61,007 | 61,007 | 46,662 | 46,662 | 48,659 |
| 511 | Vehicle & Equipment Insurance(VFIS) | | 14,345 | 0 | 0 | 14,345 | 14,345 | 14,345 |
| 513 | Workman's Comp Insurance | 237,088 | 208,386 | 247,690 | 197,199 | 208,386 | 208,386 | 242,142 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

| FIRE DISTRICT 2 (RURAL) - 121 & 127 | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | Co Mayor's Proposed Budget 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| Account No. | | | | | | | | |
| 54310 | | | | | | | | |
| 590 | Transfers to Other Funds | 0 | 0 | 0 | | | | |
| 599 | Other Charges | 0 | 5,250 | 446 | 546 | 546 | 546 | 546 |
| 605 | Underwriter's Discount | 0 | | 0 | | | | |
| 606 | Other Debt Issuance Charges | 0 | 0 | 0 | | | | |
| 610 | Principle on Capital Leases | 38,270 | 39,086 | 39,592 | 39,086 | 39,086 | 39,086 | 39,086 |
| 611 | Interest on Capital Leases | 4,106 | 3,868 | 3,362 | 3,868 | 3,868 | 3,868 | 3,868 |
| 707 | Building Improvements | 4,105 | 10,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 716 | Law Enforcement Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 718 | Motor Vehicles | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 790 | Other Equipment | 33,701 | 40,000 | 44,953 | 44,000 | 202,800 | 202,800 | 202,800 |
| 791 | Other Construction | 0 | 0 | 0 | | | | |
| 799 | Other Capital Outlay | 28,794 | 70,000 | 70,000 | 220,000 | 250,000 | 250,000 | 250,000 |
| 799 | Voided Po | | | | | | | |
| | Total Fire Prevention And Control | $ 4,241,643 | $ 4,551,294 | $ 4,626,578 | $ 4,639,380 | $ 4,829,400 | $ 4,956,775 | $ 4,983,081 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 54420 | RESCUE SQUAD | | | | | | | |
| 499 | Other Supplies & Materials | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 599 | Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 54430 | DISASTER RELIEF | | | | | | | |
| 399 | Other Contracted Services | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 58400 | OTHER CHARGES | | | | | | | |
| 301 | Accounting Services | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 510 | Trustee's Commissions | 98,192 | 100,000 | 107,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| | Total Other Charges | $ 98,192 | $ 100,000 | $ 107,000 | $ 100,000 | $ 100,000 | $ 100,000 | $ 100,000 |
| 58900 | MISCELLANEOUS | | | | | | | |
| 599 | Other Charges | 5,250 | | 2,940 | | | | |
| | Total Other Charges | 5,250 | | $ 2,940 | | | | |
| | TOTAL EXPENDITURES | $ 4,345,085 | $ 4,651,294 | $ 4,736,518 | $ 4,739,380 | $ 4,929,400 | $ 5,056,775 | $ 5,083,081 |
| 99100 | OPERATING TRANSFERS | | | | | | | |
| 590 | Transfer to Other Funds (Debt Service) | $ 214,013 | $ 210,713 | $ 210,713 | $ 212,413 | $ 212,413 | $ 212,413 | $ 212,413 |
| | Total Operating Transfers | $ 214,013 | $ 210,713 | $ 210,713 | $ 212,413 | $ 212,413 | $ 212,413 | $ 212,413 |
| | 2.5% Salary Dollar Increases - includes benefits | | | | | 62,113 | | |
| | P&C Increase | | | | | 19,302 | 19,302 | |
| | MEDICAL Increase | | | | | 21,454 | | |
| | TOTAL EXPENDITURES AND TRAN | $ 4,559,098 | $ 4,862,007 | $ 4,947,232 | $ 4,951,793 | $ 5,244,681 | $ 5,288,490 | $ 5,295,494 |

* 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.

Finance Committee Recommend Rate Change

| | 15/16 | 16/17 | |
|---|---|---|---|
| Outside Frins | 0.344 | 0.4212 | 7.72¢ increase |
| Inside Fringe | 0.4212 | 0.4412 | 2¢ increase |

# 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.**

| | 2014/2015 | 2015/2016*** | 2016/2017 | 2017/2018 | 2018-2019 |
|---|---|---|---|---|---|
| **Full-Time** | 0 | 3 | 3 | 2 | 1 |

**Staffing levels adjusted by eliminating four positions and transferring to General Fund Sheriff's Budget. ***Staffing levels adjusted by transferring 3 individuals from General Fund Sheriff's Budget to the Drug Fund

BRADLEY COUNTY, TENNESSEE
ESTIMATED REVENUE AND AVAILABLE FUNDS
For the Fiscal Year Ending June 30, 201*

SHERIFF'S DRUG FUND - 122

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | Co Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 42000 | FINES, FORFEITURES AND PENALTIES | | | | | | | |
| 42140 | Drug Control Fines - Circuit Court | $ 25,775 | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 |
| 42240 | Drug Control Fines-Criminal Court | 12,035 | $ 12,240 | 12,240 | 12,240 | 12,240 | 12,240 | 12,240 |
| 42910 | Proceeds from Confiscated Property | 153,626 | 80,000 | 70,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| | Total Fines, Forfeitures And Penalties | $ 191,436 | $ 117,240 | $ 107,240 | $ 117,240 | $ 117,240 | $ 117,240 | $ 117,240 |
| 44100 | RECURRING ITEMS | | | | | | | |
| 44170 | Miscellaneous Refunds | $ 0 | $ | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Total Recurring Items | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 44500 | NON-RECURRING ITEMS | | | | | | | |
| 44530 | Sale of Equipment | $ 23,531 | $ 10,000 | $ 28,550 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |
| 44540 | Sale of Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44560 | Damages Recovered from Individuals | 0 | 0 | 1,146 | 0 | 0 | 0 | 0 |
| 44570 | Contributions and Gifts | 1,400 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Revenue | $ 216,367 | $ 127,240 | $ 136,936 | $ 127,240 | $ 127,240 | $ 127,240 | $ 127,240 |
| 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 | $ 216,367 | $ 127,240 | $ 136,936 | $ 127,240 | $ 127,240 | $ 127,240 | $ 127,240 |
| | Fund Balance, Beginning of year | 304,720 | 274,481 | 274,481 | 83,949 | 83,949 | 83,949 | 83,949 |
| | TOTAL AVAILABLE FUNDS | $ 521,087 | $ 401,721 | $ 411,417 | $ 211,189 | $ 211,189 | $ 211,189 | $ 211,189 |
| | Less: Expenditures | 246,606 | 297,773 | 327,468 | 191,726 | 200,518 | 193,652 | 193,652 |
| | FUND BALANCE, END OF YEAR | $ 274,481 | $ 103,948 | $ 83,949 | $ 19,463 | $ 10,671 | $ 17,537 | $ 17,537 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 201*

SHERIFF'S DRUG FUND - 122

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | Co Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 54110 | SHERIFF'S DEPARTMENT | | | | | | | |
| 338 | Main & Repair - Vehicles | $ 931 | $ 6,000 | $ 6,000 | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 |
| 353 | Towing | 1,135 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 355 | Travel | 1,704 | 4,000 | 4,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 356 | Tuition | 2,215 | 2,000 | 2,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 716 | Law Enforcement Equipment | 13,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 718 | Motor Vehicles | 15,000 | 20,000 | 49,696 | 20,000 | 20,000 | 20,000 | 20,000 |
| | Total Sheriff's Department | $ 33,985 | $ 41,000 | $ 70,696 | $ 46,000 | $ 46,000 | $ 46,000 | $ 46,000 |

| Account No. No. | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 54150 | DRUG ENFORCEMENT | | | | | | | |
| 108 | Investigator(s) | $ 91,503 | $ 91,564 | $ 93,266 | $ 52,485 | $ 52,485 | $ 53,797 | $ 53,797 |
| 162 | Cleroca; | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 187 | Overtime | 5,169 | 12,109 | 12,109 | 0 | 0 | 0 | 0 |
| 201 | Social Security | 7,400 | 7,931 | 7,931 | 4,016 | 4,016 | 4,115 | 4,115 |
| 204 | State Retirement | 11,877 | 14,120 | 14,396 | 7,149 | 7,149 | 7,327 | 7,327 |
| 206 | Life Insurance | 39 | 63 | 63 | 21 | 21 | 21 | 21 |
| 207 | Medical Insurance | 12,761 | 19,485 | 17,507 | 6,555 | 6,555 | 6,891 | 6,891 |
| 307 | Communication | 14,489 | 20,000 | 20,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 319 | Drug Control Payments | 2,000 | 25,000 | 25,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 399 | Other Contracted Services | 41,500 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 435 | Office Supplies | 1,973 | 1,000 | 1,000 | 0 | 0 | 0 | 0 |
| 451 | Uniforms | 0 | 3,000 | 3,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 499 | Other Supplies And Materials | 5,561 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| | Total Drug Enforcement | $ 194,272 | $ 240,273 | $ 240,272 | $ 138,226 | $ 138,226 | $ 140,152 | $ 140,152 |
| 55170 | | | | | | | | |
| 499 | ALCOHOL AND DRUG PROGRAMS | | | | | | | |
| | Other Supplies And Materials | $ 16,400 | $ 15,000 | $ 15,000 | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 |
| 58400 | | | | | | | | |
| 510 | OTHER CHARGES | | | | | | | |
| | Trustee's Commission | $ 1,949 | $ 1,500 | $ 1,500 | $ 1,500 | $ 1,500 | $ 1,500 | $ 1,500 |
| | Salary & Benefits (Fica TCRS) 2.5% | | | | | 1,910 | | |
| | Medical 5% (6 Months) | | | | | 6,883 | | |
| | TOTAL EXPENDITURES | $ 246,606 | $ 297,773 | $ 327,468 | $ 191,726 | $ 200,518 | $ 193,652 | $ 193,652 |

# 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.**

| | 2014/2015 | 2015/2016* | 2016/2017* | 2017/2018 | 2018/2019 |
|---|---|---|---|---|---|
| Full-Time | 4 | 4 | 4 | 4 | 4 |
| Part-Time | 0 | 1 | 1 | 3 | 2 |

***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, 2019

AGRICENTER FUND - 124

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 40220 | Hotel/Motel Tax | $ 245,049 | $ 265,000 | $ 245,000 | $ 265,000 | $ 267,650 | $ 267,650 | $ 267,650 |
| 44570 | Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Agricenter Fund Revenue | $ 245,049 | $ 265,000 | $ 245,000 | $ 265,000 | $ 267,650 | $ 267,650 | $ 267,650 |
| 49800 | Other Transfers | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Total Other Transfers | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Total Revenue | $ 245,049 | $ 265,000 | $ 245,000 | $ 265,000 | $ 267,650 | $ 267,650 | $ 267,650 |
| | Fund Balance, Beginning of Year | 111,351 | 109,657 | 109,657 | 90,154 | 90,154 | 90,154 | 90,154 |
| | Residual Equity Transfers | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | TOTAL AVAILABLE FUNDS | $ 356,400 | $ 374,657 | $ 354,657 | $ 355,154 | $ 357,804 | $ 357,804 | $ 357,804 |
| | Less: Total Expenditures & Transfers | 246,743 | 266,122 | 264,503 | 265,000 | 262,849 | 269,265 | 269,265 |
| | FUND BALANCE, END OF YEAR | $ 109,657 | $ 108,535 | $ 90,154 | $ 90,154 | $ 94,955 | $ 88,539 | $ 88,539 |
| | Reserve | | | 34.1% | 34.0% | 36.1% | 32.9% | 32.9% |
| | Required Reserve | | | | | | 5.0% | 5.0% |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

AGRICENTER FUND - 124

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | Mayor's Proposed Budget 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 56900 | OTHER SOCIAL, CULTURAL, AND RECREATIONAL | | | | | | | |
| 101 | County Official/Administrator | $ 53,733 | $ 55,571 | $ 54,481 | $ 55,571 | $ 55,571 | $ 56,960 | $ 56,960 |
| 103 | Assistant | 16,368 | 28,302 | 28,302 | 32,302 | 32,302 | 33,110 | 33,110 |
| 105 | Supervisor/Director | 25,278 | 27,302 | 27,302 | 27,302 | 27,302 | 27,985 | 27,985 |
| 162 | Clerical Personnel | 26,303 | 26,959 | 26,430 | 29,959 | 29,959 | 30,708 | 30,708 |
| 169 | Part-Time Personnel | 31,051 | 33,400 | 33,400 | 33,400 | 33,400 | 33,400 | 33,400 |
| 201 | Social Security | 10,719 | 13,122 | 13,122 | 13,658 | 13,658 | 13,935 | 13,935 |
| 204 | State Retirement | 14,487 | 18,814 | 14,013 | 17,013 | 17,013 | 20,262 | 20,262 |
| 206 | Life Insurance | 68 | 84 | 84 | 84 | 84 | 84 | 84 |
| 207 | Medical Insurance | 16,108 | 25,980 | 25,980 | 12,990 | 12,990 | 13,782 | 13,782 |
| 299 | Other Fringe Benefits(TCRS Hybrid) | 1,374 | 0 | 4,801 | 0 | 0 | 0 | 0 |
| 452 | Utilities | 28,217 | 23,000 | 23,189 | 23,000 | 23,000 | 23,000 | 23,000 |
| 502 | Building Insurance | 19,562 | 10,044 | 9,793 | 16,115 | 10,044 | 10,044 | 10,044 |
| 511 | Vehicle & Equipment Insurance | 1,025 | 1,025 | 1,087 | 1,087 | 1,087 | 1,087 | 2,382 |
| 513 | Worker's Compensation Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 1,094 |
| 599 | Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Other Social, Cultural And Recreational | $ 244,293 | $ 263,603 | $ 261,984 | $ 262,481 | $ 256,410 | $ 264,357 | $ 266,746 |
| 58400 | OTHER CHARGES | | | | | | | |
| 510 | Trustee's Commission | $ 2,450 | $ 2,519 | $ 2,519 | $ 2,519 | $ 2,519 | $ 2,519 | $ 2,519 |
| | Salary & Benefits (Fica TCRS) 2.5% | | | | | 3,920 | | |
| | Medical 5% (6 months) | | | | | 650 | | |
| | P&C 7% | | | | | 2,389 | 2,389 | |
| | TOTAL EXPENDITURES | $ 246,743 | $ 266,122 | $ 264,503 | $ 265,000 | $ 262,849 | $ 269,265 | $ 269,265 |

## 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:

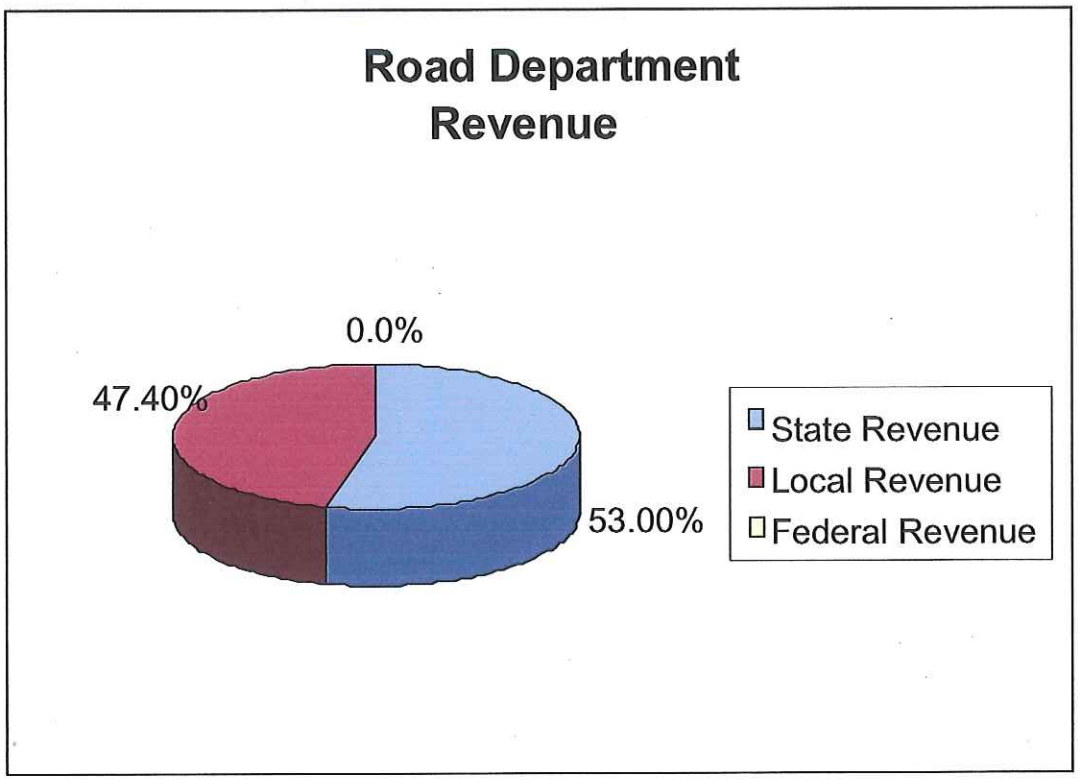
Local Taxes makes up 46.6% of the total revenue for the Road Department.

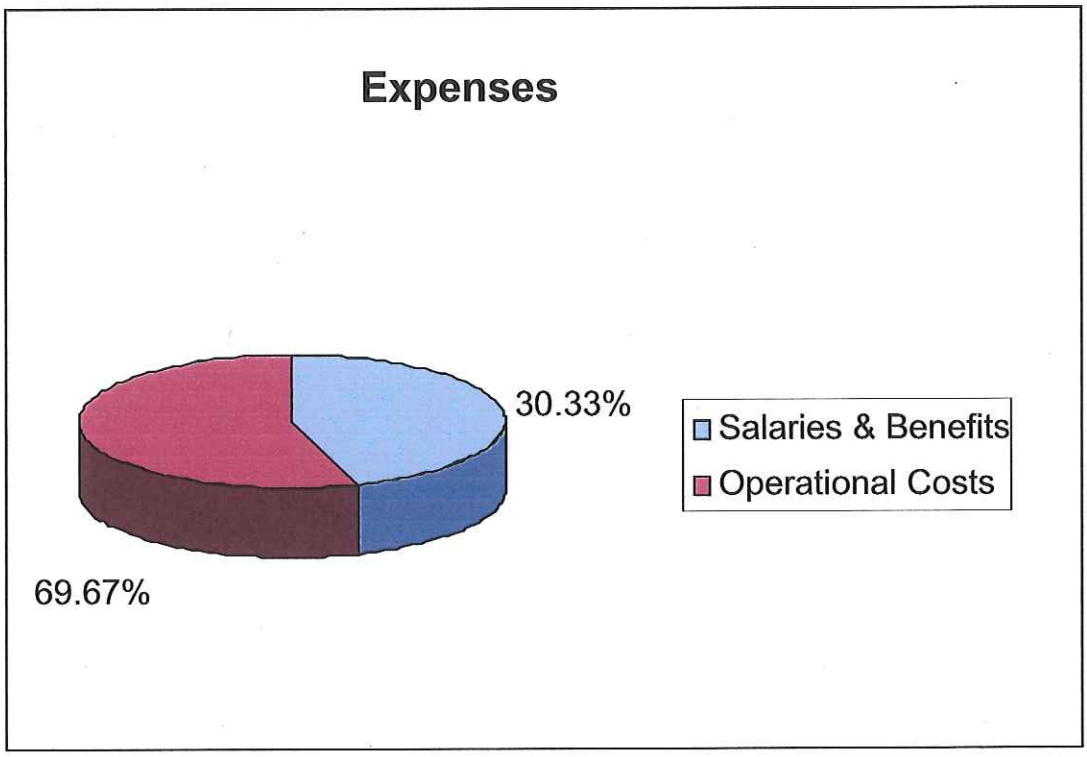
### Other Local Revenues:

Other Local Revenues are .76% of revenues and consist of miscellaneous funds from various sources.

### State of Tennessee:

Revenue from the State of Tennessee at 53.0% of total revenue is largely made up of gasoline and motor fuel tax revenues at $2,581,406. Bridge and state aid programs make up 21.0% of the State Revenue with the remaining income tax and state revenue sharing portion at 2.0.%.


Road Department
Revenue
0.0%
47.40%
53.00%
State Revenue
Local Revenue
Federal Revenue


Expenses
30.33%
69.67%
Salaries & Benefits
Operational Costs

# 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:

| | Actual FY 14-15 | Actual FY 15-16 | Actual FY 16-17 | Estimated FY 17-18 | Projected FY 18-19 |
|---|---|---|---|---|---|
| Bridges Replaced | 0 | 1 | 2 | 0 | 1 |

| | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|---|
| **Full-Time** | **65** | **65** | **60** | **60** | **61** |

***Staffing level adjusted by hiring one new equipment operator (Hwy II) and hiring one new bridge renovation & replacement laborer (Hwy Wk. I)**

**Grade All**

**Paver**

BRADLEY COUNTY, TENNESSEE
ESTIMATED REVENUE AND AVAILABLE FUNDS
For the Fiscal Year Ending June 30, 2019

PIKE ROAD FUND - 131

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 40100 | COUNTY PROPERTY TAXES | | | | | | | |
| 40110 | Current Property Tax | $ 2,531,468 | $ 2,514,626 | $ 2,549,857 | $ 2,614,600 | $ 2,614,600 | $ 2,614,600 | $ 2,614,600 |
| 40120 | Trustee's Collections - Prior Year | 38,296 | 68,000 | 53,700 | 54,000 | 54,000 | 54,000 | 54,000 |
| 40130 | Cir Clk/Clk & Master Collection | 54,077 | 40,000 | 36,400 | 34,939 | 34,939 | 34,939 | 34,939 |
| 40140 | Interest and Penalty | 10,191 | 11,000 | 11,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| 40161 | Payments in Lieu of Taxes - TVA | 1,637 | 1,900 | 1,631 | 1,500 | 1,500 | 1,500 | 1,500 |
| 40162 | Payments in Lieu of Taxes - Local Utilities | 1,182 | 1,200 | 1,158 | 1,200 | 1,200 | 1,200 | 1,200 |
| 40163 | Payments in Lieu of Taxes - Other | 167,281 | 75,493 | 251,326 | 230,000 | 230,000 | 230,000 | 230,000 |
| 40320 | Bank Excise Tax | 11,697 | 13,000 | 10,543 | 8,000 | 8,000 | 8,000 | 8,000 |
| | Total County Property Taxes | $ 2,815,829 | $ 2,725,219 | $ 2,915,615 | $ 2,953,239 | $ 2,953,239 | $ 2,953,239 | $ 2,953,239 |
| 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 | 4,388 | 2,000 | 5,879 | 2,000 | 2,000 | 2,000 | 2,000 |
| 44135 | Sale of Gasoline | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44170 | Miscellaneous Refunds | 30,481 | 100 | 37,392 | 100 | 100 | 100 | 100 |
| | Total Recurring Items | $ 34,869 | $ 2,100 | $ 43,271 | $ 2,100 | $ 2,100 | $ 2,100 | $ 2,100 |
| 44520 | Insurance Recovery | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 44530 | Sale of Equipment | 67,807 | 0 | 0 | 35,000 | 35,000 | 35,000 | 35,000 |
| 44560 | Damages Recovered from Individuals | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44990 | Misc. Local Revenues | 13,750 | 14,000 | 12,000 | 13,000 | 13,000 | 13,000 | 13,000 |
| | Total Other Local Revenues | $ 81,557 | $ 14,000 | $ 12,000 | $ 48,000 | $ 48,000 | $ 48,000 | $ 48,000 |
| | Total Local Revenues | $ 2,932,255 | $ 2,741,319 | $ 2,970,886 | $ 3,003,339 | $ 3,003,339 | $ 3,003,339 | $ 3,003,339 |

BRADLEY COUNTY, TENNESSEE
ESTIMATED REVENUE AND AVAILABLE FUNDS
For the Fiscal Year Ending June 30, 2019

PIKE ROAD FUND - 131

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 46000 | STATE OF TENNESSEE | | | | | | | |
| 46400 | PUBLIC WORKS | | | | | | | |
| 46410 | Bridge Program | $ 0 | $ 125,368 | $ 208,368 | $ 291,368 | $ 291,368 | $ 291,368 | $ 291,368 |
| 46420 | State Aid Program | 812,811 | 1,029,497 | 1,586,097 | 399,099 | 399,099 | 399,099 | 399,099 |
| 46430 | Litter Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Public Works Grants | $ 812,811 | $ 1,154,865 | $ 1,794,465 | $ 690,467 | $ 690,467 | $ 690,467 | $ 690,467 |
| 46800 | OTHER STATE REVENUES | | | | | | | |
| 46820 | Income Tax | $ 29,908 | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 |
| 46851 | State Revenues Sharing- T.V.A. | 69,858 | 60,000 | 70,369 | 60,000 | 60,000 | 60,000 | 60,000 |
| | Total Other State Revenues | $ 99,766 | $ 66,000 | $ 76,369 | $ 66,000 | $ 66,000 | $ 66,000 | $ 66,000 |
| 46900 | GASOLINE TAXES | | | | | | | |
| 46920 | Gasoline and Motor Fuel Tax | $ 2,244,608 | $ 2,200,900 | $ 2,421,900 | $ 2,500,000 | $ 2,500,000 | $ 2,500,000 | $ 2,500,000 |
| 46930 | Petroleum Special Tax | 71,406 | 71,406 | 71,406 | 81,406 | 81,406 | 81,406 | 81,406 |
| 46985 | Other State Grants | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total Gasoline Taxes | $ 2,316,014 | $ 2,272,306 | $ 2,493,306 | $ 2,581,406 | $ 2,581,406 | $ 2,581,406 | $ 2,581,406 |
| | Total State of Tennessee | $ 3,228,591 | $ 3,493,171 | $ 4,364,140 | $ 3,337,873 | $ 3,337,873 | $ 3,337,873 | $ 3,337,873 |

BRADLEY COUNTY, TENNESSEE
ESTIMATED REVENUE AND AVAILABLE FUNDS
For the Fiscal Year Ending June 30, 2019

PIKE ROAD FUND - 131

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 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 |
| | Total Federal Through State | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Total Revenue | $ 6,160,846 | $ 6,234,490 | $ 7,335,026 | $ 6,341,212 | $ 6,341,212 | $ 6,341,212 | $ 6,341,212 |
| 49000 | OTHER SOURCES | | | | | | | |
| 49200 | Note Proceeds | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 49700 | Insurance Recovery | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49800 | Transfers From Other Funds (General Fund) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Other Non-Revenue | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Total Revenue and Other Sources | $ 6,160,846 | $ 6,234,490 | $ 7,335,026 | $ 6,341,212 | $ 6,341,212 | $ 6,341,212 | $ 6,341,212 |
| | Fund Balance, Beginning of Year | $ 2,330,093 | $ 2,587,700 | $ 2,587,700 | $ 2,120,592 | $ 2,120,592 | $ 2,120,592 | $ 2,120,592 |
| | TOTAL AVAILABLE FUNDS | $ 8,490,939 | $ 8,822,190 | $ 9,922,726 | $ 8,461,804 | $ 8,461,804 | $ 8,461,804 | $ 8,461,804 |
| | Less: Total Expenditures & Transfers | $ 5,903,239 | $ 7,083,513 | $ 7,802,134 | $ 7,769,743 | $ 7,878,362 | $ 7,882,637 | $ 7,811,879 |
| | FUND BALANCE, END OF YEAR | $ 2,587,700 | $ 1,738,677 | $ 2,120,592 | $ 692,061 | $ 583,442 | $ 579,167 | $ 649,925 |
| | | | | | 9% | 7% | 7% | |
| | Projected Reserve | | | | 27.2% | 8.9% | 7.4% | |
| | Reserve Requirement Minimum | | | | 7.0% | 7.0% | 7.0% | |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

PIKE ROAD FUND - 131

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 61000 | ADMINISTRATION | | | | | | | |
| 101 | County Official/Administrative | $ 90,798 | $ 93,496 | $ 93,496 | $ 97,853 | $ 97,853 | $ 97,853 | $ 97,853 |
| 103 | Assistant(s) | 64,093 | 66,601 | 69,647 | 70,367 | 70,367 | 70,367 | 70,367 |
| 105 | Supervisor/Director | 47,750 | 49,818 | 52,818 | 54,340 | 54,340 | 54,340 | 54,340 |
| 119 | Accountants/Bookkeepers | 42,936 | 45,606 | 47,106 | 48,365 | 48,365 | 48,365 | 48,365 |
| 148 | Dispatchers/Radio Operators | 48,824 | 51,515 | 53,965 | 55,142 | 55,142 | 55,142 | 55,142 |
| 187 | Overtime | 5,906 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 189 | Other Salaries and Wages | 223,143 | 315,818 | 265,818 | 327,931 | 327,931 | 327,931 | 327,931 |
| 301 | Accounting Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 317 | Data Processing Services | 14,356 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| 320 | Dues and Memberships | 7,090 | 6,800 | 6,800 | 7,000 | 7,000 | 7,000 | 7,000 |
| 332 | Legal Notices, Recording and Court Costs | 394 | 1,200 | 1,200 | 1,100 | 1,100 | 1,100 | 1,100 |
| 337 | Maintenance - Office Equipment | 1,154 | 700 | 2,700 | 3,700 | 3,700 | 3,700 | 3,700 |
| 355 | Travel | 4,233 | 4,600 | 6,600 | 5,000 | 5,000 | 5,000 | 5,000 |
| 356 | Training | 4,834 | 5,600 | 10,100 | 7,600 | 7,600 | 7,600 | 7,600 |
| 435 | Office Supplies | 6,687 | 5,800 | 10,500 | 6,800 | 6,800 | 6,800 | 6,800 |
| 708 | Communication Equipment | 3,599 | 6,000 | 9,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 710 | Office Equipment | 7,583 | 9,000 | 9,000 | 8,500 | 8,500 | 8,500 | 8,500 |
| | Total Administration | $ 573,380 | $ 685,554 | $ 661,750 | $ 722,698 | $ 722,698 | $ 722,698 | $ 722,698 |
| 62000 | HIGHWAY AND BRIDGE MAINTENANCE | | | | | | | |
| 141 | Foremen | $ 39,897 | $ 41,758 | $ 43,958 | $ 44,829 | $ 44,829 | $ 44,829 | $ 44,829 |
| 143 | Equipment Operators | 442,665 | 483,847 | 462,847 | 490,828 | 490,828 | 490,828 | 490,828 |
| 147 | Truck Drivers | 272,160 | 285,126 | 300,926 | 329,034 | 329,034 | 329,034 | 329,034 |
| 149 | Laborers | 305,048 | 348,193 | 327,193 | 316,114 | 316,114 | 316,114 | 316,114 |
| 187 | Overtime | 19,065 | 12,500 | 16,500 | 12,500 | 12,500 | 12,500 | 12,500 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

PIKE ROAD FUND - 131

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 62000 | HIGHWAY AND BRIDGE MAINTENANCE (Cont.) | | | | | | | |
| 351 | Rentals | $ 5,400 | $ 7,600 | $ 7,600 | $ 8,000 | $ 8,000 | $ 8,000 | $ 8,000 |
| 399 | Other Contracted Services | 78,481 | 115,000 | 25,000 | 115,000 | 115,000 | 115,000 | 115,000 |
| 403 | Asphalt-Cold Mix | | 0 | 0 | 16,200 | 16,200 | 16,200 | 16,200 |
| 404 | Asphalt-Hot Mix | 683,872 | 1,100,000 | 1,200,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| 405 | Asphalt-Liquid | 12,272 | 22,000 | 32,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 408 | Concrete | 2,542 | 6,000 | 6,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 409 | Crushed Stone | 104,651 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 |
| 420 | Fertilizer, Lime, Chemicals, Etc. | 248 | 3,000 | 3,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 426 | General Construction Materials | 24,282 | 46,500 | 70,500 | 65,000 | 65,000 | 65,000 | 65,000 |
| 438 | Pipe-Plastic | 19,346 | 50,500 | 60,500 | 75,000 | 75,000 | 75,000 | 75,000 |
| 439 | Pipe-Concrete | | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | Pipe-Metal | 18,172 | 75,000 | 35,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| 443 | Road Signs | 49,091 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 444 | Salt | 16,138 | 20,000 | 7,068 | 20,000 | 20,000 | 20,000 | 20,000 |
| 445 | Sand | 1,980 | 4,000 | 2,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 446 | Small Tools | 5,576 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 |
| 455 | Wood Products | 1,258 | 850 | 850 | 850 | 850 | 850 | 850 |
| 499 | Other Supplies and Materials | 5,653 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| | Total Highway and Bridge Maintenance | $ 2,107,797 | $ 2,761,574 | $ 2,740,642 | $ 3,250,055 | $ 3,250,055 | $ 3,250,055 | $ 3,250,055 |
| 63100 | OPERATION AND MAINT. OF EQUIPMENT | | | | | | | |
| 141 | Foremen | $ 45,418 | $ 47,731 | $ 49,881 | $ 51,219 | $ 51,219 | $ 51,219 | $ 51,219 |
| 142 | Mechanic(s) | 106,266 | 112,750 | 115,750 | 124,391 | 124,391 | 124,391 | 124,391 |
| 187 | Overtime | 1,624 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 |
| 329 | Laundry Service | 19,281 | 20,000 | 20,600 | 22,000 | 22,000 | 22,000 | 22,000 |
| 399 | Other Contracted Services | 550 | 300 | 300 | 300 | 300 | 300 | 300 |
| 412 | Diesel Fuel | 100,465 | 175,000 | 125,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| 418 | Equipment and Machinery Parts | 101,821 | 100,000 | 110,000 | 120,000 | 120,000 | 120,000 | 120,000 |
| 424 | Garage Supplies | 15,784 | 16,200 | 21,700 | 18,500 | 18,500 | 18,500 | 18,500 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

PIKE ROAD FUND - 131

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 63100 | OPERATION AND MAINT. OF EQUIPMENT (Cont.) | | | | | | | |
| 425 | Gasoline | $ 25,906 | $ 30,000 | $ 54,000 | $ 50,000 | $ 50,000 | $ 50,000 | $ 50,000 |
| 433 | Lubricants | 7,174 | 11,000 | 16,500 | 20,000 | 20,000 | 20,000 | 20,000 |
| 442 | Propane Gas | 1,036 | 3,800 | 3,800 | 3,800 | 3,800 | 3,800 | 3,800 |
| 446 | Small Tools | 16,497 | 7,500 | 8,500 | 7,000 | 7,000 | 7,000 | 7,000 |
| 450 | Tires and Tubes | 25,204 | 23,500 | 30,000 | 28,000 | 28,000 | 28,000 | 28,000 |
| 499 | Other Supplies and Materials | 1,306 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| | Total Operation and Maint. of Equipment | $ 468,332 | $ 550,281 | $ 558,531 | $ 597,710 | $ 597,710 | $ 597,710 | $ 597,710 |
| 63400 | QUARRY OPERATIONS | | | | | | | |
| 599 | Other Charges | $ 0 | $ 100 | $ 0 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| | Total Quarry Operations | $ 0 | $ 100 | $ 0 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| 64000 | LITTER AND TRASH COLLECTION | | | | | | | |
| 147 | Truck Drivers | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 169 | Guards | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 189 | Other Salaries & Wages | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 399 | Other Contracted Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 499 | Other Supplies and Materials | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Litter and Trash Collection | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 65000 | OTHER CHARGES | | | | | | | |
| 307 | Communication | $ 12,675 | $ 10,500 | $ 20,500 | $ 24,500 | $ 24,500 | $ 24,500 | $ 24,500 |
| 415 | Electricity | 13,684 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| 454 | Water and Sewer | 1,541 | 2,000 | 2,300 | 2,000 | 2,000 | 2,000 | 2,000 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

PIKE ROAD FUND - 131

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 65000 | OTHER CHARGES | | | | | | | |
| 506 | Liability Insurance | 91,242 | 42,189 | 42,189 | 42,189 | 42,189 | 42,189 | 66,353 |
| 510 | Trustee's Commission | 80,355 | 87,500 | 89,000 | 89,500 | 89,500 | 89,500 | 89,500 |
| 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 | $ 199,497 | $ 156,189 | $ 167,989 | $ 172,189 | $ 172,189 | $ 172,189 | $ 196,353 |
| 66000 | EMPLOYEE BENEFITS | | | | | | | |
| 201 | Social Security | $ 151,957 | $ 173,075 | $ 170,075 | $ 173,075 | $ 173,075 | $ 173,075 | $ 173,075 |
| 204 | State Retirement | 269,247 | 307,126 | 300,126 | 307,126 | 307,126 | 307,126 | 307,126 |
| 205 | Retiree Insurance | 11,586 | 16,238 | 9,438 | 16,238 | 16,238 | 16,238 | 16,238 |
| 206 | Life Insurance | 1,112 | 1,260 | 1,160 | 1,260 | 1,260 | 1,260 | 1,260 |
| 207 | Medical Insurance | 363,525 | 389,700 | 374,700 | 389,700 | 389,700 | 413,460 | 413,460 |
| 210 | Unemployment Compensation | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 513 | Worker's Compensation Insurance | 106,068 | 80,150 | 80,150 | 80,150 | 80,150 | 80,150 | 74,362 |
| | | | 0 | 0 | 0 | | | |
| | Total Employee Benefits | $ 903,495 | $ 968,549 | $ 936,649 | $ 968,549 | $ 968,549 | $ 992,309 | $ 986,521 |
| 68000 | CAPITAL OUTLAY | | | | | | | |
| 321 | Engineering Services | $ 2,170 | $ 29,750 | $ 9,750 | $ 29,750 | $ 29,750 | $ 29,750 | $ 29,750 |
| 705 | Bridge Construction | 0 | 125,368 | 205,862 | 297,196 | 297,196 | 297,196 | 297,196 |
| 707 | Building Improvements | 4,202 | 85,000 | 185,000 | 85,000 | 85,000 | 85,000 | 85,000 |
| 713 | Highway Construction | 978,241 | 1,050,086 | 862,199 | 407,081 | 407,081 | 407,081 | 407,081 |
| 715 | Land | 0 | 5,000 | 0 | 5,000 | 5,000 | 5,000 | 5,000 |
| 790 | Other Equipment | 333,699 | 215,000 | 1,045,000 | 513,000 | 513,000 | 513,000 | 513,000 |
| | Normal Capital Outlay | $ 1,318,312 | $ 1,510,204 | $ 2,307,811 | $ 1,337,027 | 1,337,027 | 1,337,027 | 1,337,027 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

PIKE ROAD FUND - 131

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | County Mayor's Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 91200 | BRIDGE RENOVATIONS & REPLACEMENTS | | | | | | | |
| 143 | Equipment Operators | $ 65,565 | $ 75,089 | $ 68,089 | $ 80,704 | $ 80,704 | $ 80,704 | $ 80,704 |
| 147 | Truck Drivers | 94,635 | 105,220 | 105,220 | 124,431 | 124,431 | 124,431 | 124,431 |
| 149 | Laborers | 108,576 | 119,053 | 117,053 | 132,680 | 132,680 | 132,680 | 132,680 |
| 187 | Overtime | 1,951 | 2,000 | 2,500 | 2,000 | 2,000 | 2,000 | 2,000 |
| 321 | Engineering Services | 0 | 500 | 0 | 500 | 500 | 500 | 500 |
| 351 | Rental - Equipment | 0 | 800 | 500 | 800 | 800 | 800 | 800 |
| 399 | Other Contracted Services | 0 | 400 | 400 | 400 | 400 | 400 | 400 |
| 408 | Concrete | 1,145 | 5,000 | 1,500 | 15,000 | 15,000 | 15,000 | 15,000 |
| 409 | Crushed Stone | 17,630 | 20,000 | 20,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 412 | Diesel Fuel | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 |
| 418 | Equipment and Machinery Parts | 26,533 | 25,000 | 39,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 426 | General Construction Materials | 0 | 5,000 | 2,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 440 | Pipe - Metal | 2,152 | 20,000 | 7,500 | 20,000 | 20,000 | 20,000 | 20,000 |
| 446 | Small Tools | 3,739 | 2,500 | 4,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 705 | Bridge Construction | 0 | 60,000 | 0 | 60,000 | 60,000 | 60,000 | 60,000 |
| 709 | Other Equipment | 0 | 0 | 50,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| | | | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Bridge Renovations and/or Replacements (10 yr plan) | $ 332,426 | $ 451,062 | $ 428,762 | $ 719,515 | $ 719,515 | $ 719,515 | $ 719,515 |
| | Health Insurance 5% increase | | | | | 19,485 | | |
| | P&C/Workers' Comp Increase | | | | | 8,564 | 8,564 | |
| | Salary Increase (2.5%) | | | | | 80,570 | 80,570 | |
| | Total Capital Outlay | $ 1,650,738 | $ 1,961,266 | $ 2,736,573 | $ 2,056,542 | $ 2,056,542 | $ 2,056,542 | $ 2,056,542 |
| | TOTAL EXPENDITURES AND TRANSFERS | $ 5,903,239 | $ 7,083,513 | $ 7,802,134 | $ 7,769,743 | $ 7,878,362 | $ 7,882,637 | $ 7,811,879 |

**Salaries & Benefits calculated on all full-time employees as of 4-1-2018 that have not receive a salary increase since 8-1-2017. (Does not exclude salaries as a result of promotion)

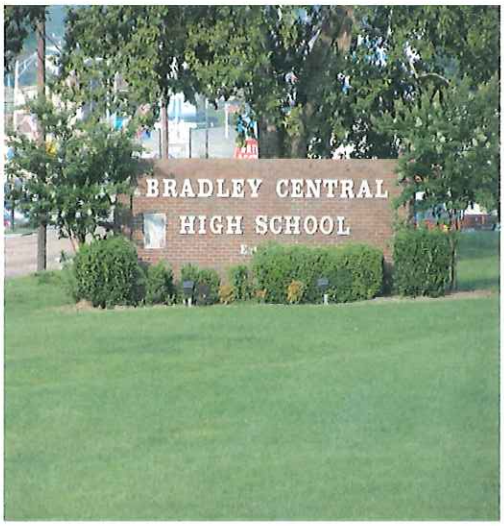
# NOTES

# 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**

| | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|---|---|
| **Full-Time** | **988** | **988** | **988** | **1036** | **1030** |

***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 the in Central Cafeteria Fund 143. Major funding for the School Department is provided though 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 29.1% of the total revenue for the School Department. The largest portion of these funds is property tax revenues $13,079,201 and local option sales tax at $12,034,259.

### 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 $4,080,000. These make up 67.9% 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 .1% of total school revenues.

## State of Tennessee:

Revenue from the State of Tennessee at 58.2% is largely made up of basic education programs at $49,546,000 Career Ladder at $215,000 and income tax and state revenue sharing at $613,200.

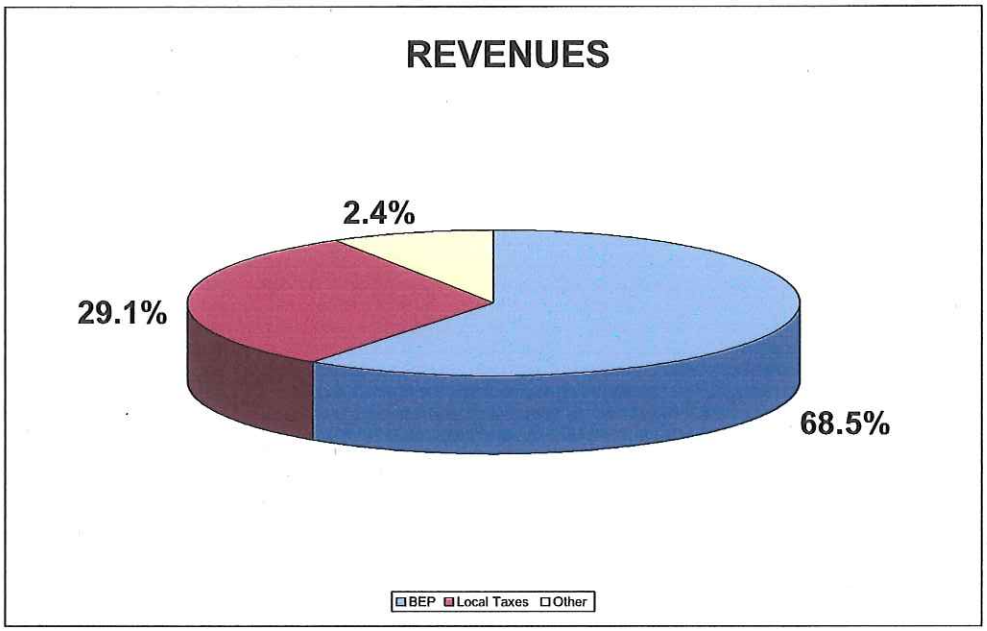
## Federal Government:

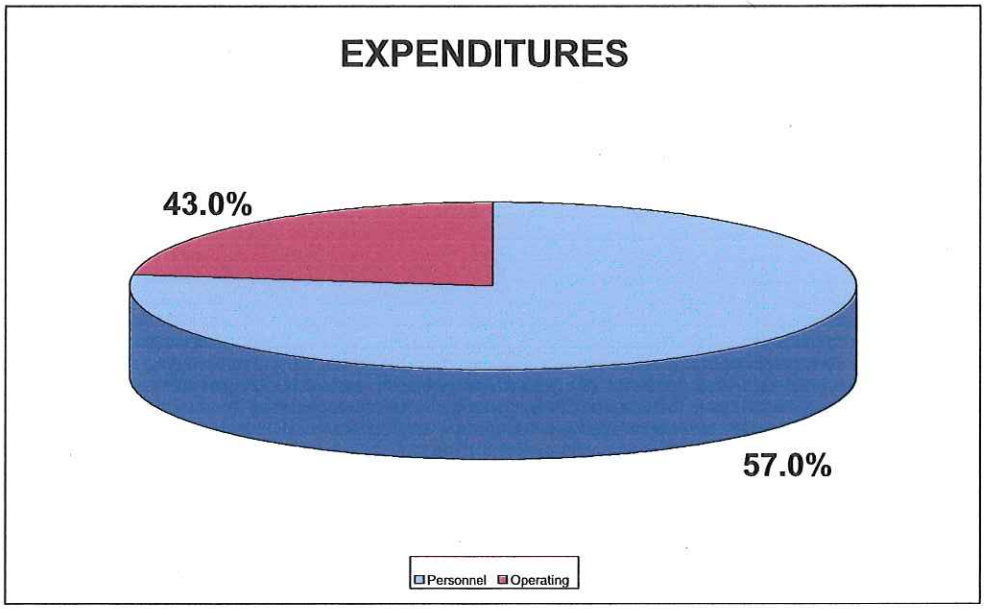
Federal Government funding is $8,907,899 or 10.3% of total school funding.

## Other Sources

Other Sources consists of operating transfers and miscellaneous refunds of $38,700. These make up .1% 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, 2019

| Account No. | BRADLEY COUNTY SCHOOL FUNDS - 141 | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| | ESTIMATED REVENUES AND OTHER SOURCES | | | | | | | |
| 40000 | Local Taxes | $ 24,338,227 | $ 24,497,938 | $ 24,497,960 | $ 25,177,760 | $ 25,177,760 | $ 25,177,760 | $ 25,177,760 |
| 41000 | Licenses and Permits | 5,980 | 5,800 | 5,800 | 5,700 | 5,700 | 5,700 | 5,700 |
| 43000 | Charges For Current Services | 3,432 | 3,800 | 3,800 | 3,400 | 3,400 | 3,400 | 3,400 |
| 44000 | Other Local Revenues | 94,740 | 36,000 | 79,685 | 117,000 | 117,000 | 117,000 | 117,000 |
| 46500 | State Education Funds | 48,278,964 | 47,372,000 | 48,809,845 | 49,761,000 | 49,761,000 | 49,761,000 | 49,761,000 |
| 46800 | Other State Revenues | 720,242 | 515,200 | 515,200 | 613,200 | 613,200 | 613,200 | 613,200 |
| 47100 | Federal Funds Received Thru State | 496,164 | 91,000 | 543,178 | 145,290 | 145,290 | 145,290 | 145,290 |
| 47600 | Direct Federal Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49000 | Other Sources | 17,324,960 | 50,000 | 50,000 | 38,700 | 38,700 | 38,700 | 38,700 |
| 14100 | TOTAL ESTIMATED REVENUES AND OTHER S | $ 91,262,709 | $ 72,571,738 | $ 74,505,468 | $ 75,862,050 | $ 75,862,050 | $ 75,862,050 | $ 75,862,050 |
| | Reserves and/or Fund Balances - Beginning | $ 8,661,484 | $ 11,009,212 | $ 11,009,212 | $ 8,027,462 | $ 8,027,462 | $ 8,027,462 | $ 8,027,462 |
| | Other Sources & Adjustments | 50,000 | - | | - | - | - | - |
| | TOTAL AVAILABLE FUNDS | $ 99,974,193 | $ 83,580,950 | $ 85,514,680 | $ 83,889,512 | $ 83,889,512 | $ 83,889,512 | $ 83,889,512 |
| | Less: Total Expenditures & Transfers | 88,964,981 | 73,011,860 | 77,487,218 | 78,616,747 | 78,616,747 | 78,616,748 | 78,616,748 |
| | FUND BALANCE, END OF YEAR | $ 11,009,212 | $ 10,569,090 | $ 8,027,462 | $ 5,272,765 | $ 5,272,765 | $ 5,272,764 | $ 5,272,764 |
| | Reserve | 12.4% | 14.5% | 10.4% | 6.7% | 6.7% | 6.7% | 6.7% |
| | Required Reserve | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | |

BRADLEY COUNTY, TENNESSEE
SUMMARY STATEMENT OF PROPOSED REVENUES AND OTHER SOURCES WITH EXPENDITURES AND OTHER USES
For the Fiscal Year Ending June 30, 2019

| Account No. | BRADLEY COUNTY SCHOOL FUNDS - 141 | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| | ESTIMATED EXPENDITURES AND OTHER USES | | | | | | | |
| | Instruction | | | | | | | |
| 71100 | Regular Instruction Program | $ 38,654,917 | $ 40,556,268 | $ 40,582,903 | $ 42,211,313 | $ 42,211,313 | $ 42,211,314 | $ 42,211,314 |
| 71200 | Special Education Program | 4,315,609 | 4,608,024 | 4,594,313 | 4,923,244 | 4,923,244 | 4,923,244 | 4,923,244 |
| 71300 | Vocational Education Program | 2,760,659 | 3,076,487 | 3,320,234 | 3,234,087 | 3,234,087 | 3,234,087 | 3,234,087 |
| 71600 | Adult Education Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Support Services | | | | | | | |
| 72100 | Students | 4,288,778 | 4,541,853 | 4,562,822 | 4,884,254 | 4,884,254 | 4,884,255 | 4,884,255 |
| 72200 | Instructional Staff | 3,886,951 | 3,977,837 | 4,042,319 | 4,592,801 | 4,592,801 | 4,592,802 | 4,592,802 |
| 72300 | General Administration | 1,654,994 | 1,430,139 | 1,430,138 | 1,303,996 | 1,303,996 | 1,303,996 | 1,303,996 |
| 72400 | School Administration - Office of Principal | 3,789,280 | 4,033,986 | 4,033,986 | 4,376,710 | 4,376,710 | 4,376,710 | 4,376,710 |
| 72500 | Business Administration | 477,602 | 596,195 | 596,195 | 629,285 | 629,285 | 629,284 | 629,284 |
| 72600 | Operation and Maintenance of Plant | 6,012,596 | 6,381,302 | 6,451,335 | 7,049,090 | 7,049,090 | 7,049,089 | 7,049,089 |
| 72700 | Student Transportation | 2,414,166 | 2,425,467 | 2,439,179 | 2,547,666 | 2,547,666 | 2,547,667 | 2,547,667 |
| 72800 | Other Support Services - Central and Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Operation of Non-Instructional Services | | | | | | | |
| 73100 | Food Service | 94,814 | 99,184 | 99,184 | 109,603 | 109,603 | 109,602 | 109,602 |
| 73300 | Community Service | 319,896 | 0 | 335,000 | 0 | 0 | 0 | 0 |
| 73400 | Early Childhood Education | 1,290,041 | 0 | 1,194,032 | 0 | 0 | 0 | 0 |
| 76100 | Regular Capital Outlay | 19,004,678 | 1,285,118 | 2,456,118 | 2,754,698 | 2,754,698 | 2,754,698 | 2,754,698 |
| 99100 | Operating Transfers | 0 | 0 | 1,349,460 | 0 | 0 | 0 | 0 |
| | TOTAL ESTIMATED EXPENDITURES AND OTH | $ 88,964,981 | $ 73,011,860 | $ 77,487,218 | $ 78,616,747 | $ 78,616,747 | $ 78,616,748 | $ 78,616,748 |

BRADLEY COUNTY, TENNESSEE
ESTIMATED REVENUES AND AVAILABLE FUNDS
For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FUNDS - 141

| Account No. | | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 40000 | Local Taxes | | | | | | | |
| 40100 | County Property Taxes | | | | | | | |
| 40110 | Current Property Tax | $ 11,089,242 | $ 11,040,905 | $ 11,469,591 | $ 11,468,624 | $ 11,468,624 | $ 11,468,624 | $ 11,468,624 |
| 40120 | Trustee's Collections - Prior Year | 229,903 | 258,750 | 258,750 | 258,750 | 258,750 | 258,750 | 258,750 |
| 40130 | Circuit Clk./Clk. & Master Coll. - Prior Year | 213,979 | 225,000 | 225,000 | 187,000 | 187,000 | 187,000 | 187,000 |
| 40140 | Interest & Penalty | 45,703 | 50,000 | 50,000 | 49,000 | 49,000 | 49,000 | 49,000 |
| 40161 | Payments in Lieu of Taxes - T.V.A. | 11,160 | 11,700 | 11,700 | 11,300 | 11,300 | 11,300 | 11,300 |
| 40162 | Payments in Lieu of Taxes - Local Utilities | 5,188 | 5,300 | 5,300 | 5,250 | 5,250 | 5,250 | 5,250 |
| 40163 | Payments in Lieu of Taxes - Other | 743,267 | 430,000 | 430,000 | 1,099,277 | 1,099,277 | 1,099,277 | 1,099,277 |
| 40200 | County Local Option Taxes | | | | | | | |
| 40210 | Local Option Sales Tax | 11,935,050 | 12,409,223 | 11,980,559 | 12,034,259 | 12,034,259 | 12,034,259 | 12,034,259 |
| 40275 | Mixed Drink Tax | 7,270 | 7,560 | 7,560 | 7,300 | 7,300 | 7,300 | 7,300 |
| 40290 | Other Local Option Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40300 | Statutory Local Taxes | | 0 | | 0 | 0 | 0 | 0 |
| 40320 | Bank Excise Tax | 51,357 | 53,500 | 53,500 | 57,000 | 57,000 | 57,000 | 57,000 |
| 40350 | Interstate Telecommunications Tax | 6,108 | 6,000 | 6,000 | 0 | 0 | 0 | 0 |
| 40000 | TOTAL LOCAL TAXES | $ 24,338,227 | $ 24,497,938 | $ 24,497,960 | $ 25,177,760 | $ 25,177,760 | $ 25,177,760 | $ 25,177,760 |
| 41000 | LICENSES AND PERMITS | | | | | | | |
| 41100 | Licenses | | | | | | | |
| 41110 | Marriage Licenses | $ 5,980 | $ 5,800 | $ 5,800 | $ 5,700 | $ 5,700 | $ 5,700 | $ 5,700 |
| 41000 | TOTAL LICENSES AND PERMITS | $ 5,980 | $ 5,800 | $ 5,800 | $ 5,700 | $ 5,700 | $ 5,700 | $ 5,700 |

BRADLEY COUNTY, TENNESSEE
ESTIMATED REVENUES AND AVAILABLE FUNDS
For the Fiscal Year Ending June 30, 2019

| Account No. | BRADLEY COUNTY SCHOOL FUNDS - 141 | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 43000 | CHARGES FOR CURRENT SERVICES | | | | | | | |
| 43542 | Contract for Instructional Services with other LE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43583 | TBI Criminal Background Fees | 3,432 | 3,800 | 3,800 | 3,400 | 3,400 | 3,400 | 3,400 |
| 43990 | Other Charges for Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43000 | TOTAL CHARGES FOR CURRENT SERVICES | $ 3,432 | $ 3,800 | $ 3,800 | $ 3,400 | $ 3,400 | $ 3,400 | $ 3,400 |
| 44000 | OTHER LOCAL REVENUES | | | | | | | |
| 44100 | Recurring Items | | | | | | | |
| 44110 | Interest Earned | $ 36,116 | $ 26,000 | $ 26,000 | $ 32,000 | $ 32,000 | $ 32,000 | $ 32,000 |
| 44110 | Refund Telecommunications Fees | 0 | | | | | | |
| 44130 | Sale of Materials & Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44146 | E-Rate Funding | 0 | 0 | 7,435 | 0 | 0 | 0 | 0 |
| 44170 | Miscellaneous Refunds | 1,784 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44500 | Nonrecurring Items | | | | | | | |
| 44520 | Insurance Recovery | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44530 | Sale of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44570 | Contributions & Gifts | 10,000 | 10,000 | 10,000 | 85,000 | 85,000 | 85,000 | 85,000 |
| 44990 | Other Local Revenue | 46,840 | 0 | 36,250 | 0 | 0 | 0 | 0 |
| 44000 | TOTAL OTHER LOCAL REVENUES | $ 94,740 | $ 36,000 | $ 79,685 | $ 117,000 | $ 117,000 | $ 117,000 | $ 117,000 |
| 46000 | STATE OF TENNESSEE | | | | | | | |
| 46500 | STATE EDUCATION FUNDS | | | | | | | |
| | On Behalf Contribution for OPEB | $ 353,840 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 46511 | Basic Education Program | 46,209,000 | 46,971,000 | 46,971,000 | 49,356,000 | 49,356,000 | 49,356,000 | 49,356,000 |
| 46515 | Early Childhood Education | 1,290,041 | 0 | 1,197,898 | 0 | 0 | 0 | 0 |
| 46520 | School Food Service | 52,066 | 52,000 | 52,000 | 49,000 | 49,000 | 49,000 | 49,000 |
| 46530 | Energy Efficient Schools | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46550 | Driver Education | 43,373 | 49,000 | 49,000 | 46,000 | 46,000 | 46,000 | 46,000 |
| 46590 | Other State Education Funds | 121,579 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 |
| 46591 | Coordinated School Health - ARRA | | 0 | 0 | 0 | 0 | 0 | 0 |
| 46592 | Internet Connectivity - ARRA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46595 | Statewide Student Management Sys-ARRA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46610 | Career Ladder | 209,065 | 205,000 | 205,000 | 215,000 | 215,000 | 215,000 | 215,000 |
| 46612 | Career Ladder - Extended Contract | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46615 | Extended Contract - ARRA | 0 | 0 | 239,947 | 0 | 0 | 0 | 0 |
| 46500 | TOTAL STATE EDUCATION FUNDS | $ 48,278,964 | $ 47,372,000 | $ 48,809,845 | $ 49,761,000 | $ 49,761,000 | $ 49,761,000 | $ 49,761,000 |

BRADLEY COUNTY, TENNESSEE
ESTIMATED REVENUES AND AVAILABLE FUNDS
For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FUNDS - 141

| Account No. | | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget # 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 46800 | OTHER STATE REVENUES | | | | | | | |
| 46820 | Hall Income Tax | $ 129,428 | $ 50,000 | $ 50,000 | $ 116,000 | $ 116,000 | $ 116,000 | $ 116,000 |
| 46851 | State Revenue Sharing - TVA | 476,200 | 465,200 | 465,200 | 465,200 | 465,200 | 465,200 | 465,200 |
| 46980 | Other State Grants | 60,139 | 0 | 0 | 32,000 | 32,000 | 32,000 | 32,000 |
| 46981 | Safe Schools - ARRA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46990 | Other State Revenue | 54,475 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46800 | TOTAL OTHER STATE REVENUES | $ 720,242 | $ 515,200 | $ 515,200 | $ 613,200 | $ 613,200 | $ 613,200 | $ 613,200 |
| 47000 | FEDERAL GOVERNMENT | | | | | | | |
| 47100 | Federal through State | | | | | | | |
| 47120 | Adult Basic Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47139 | Other Vocational | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47143 | Special Education - Grants to States | 105,359 | 30,000 | 87,045 | 30,000 | 30,000 | 30,000 | 30,000 |
| 47145 | Special Education - Preschool Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47147 | Safe & Drug Free Schools Grant | 0 | 0 | 390,033 | 48,190 | 48,190 | 48,190 | 48,190 |
| 47189 | Title II - Eisenhower Prof Dev State Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47590 | Other Federal through State | 319,896 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47640 | ROTC Reimbursement | 70,909 | 61,000 | 66,100 | 67,100 | 67,100 | 67,100 | 67,100 |
| 47100 | TOTAL FEDERAL THROUGH STATE | $ 496,164 | $ 91,000 | $ 543,178 | $ 145,290 | $ 145,290 | $ 145,290 | $ 145,290 |
| 47990 | Direct Federal Revenues | | | | | | | |
| | Other Direct Federal Revenues | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 47600 | TOTAL DIRECT FEDERAL GOVERNMENT | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 47000 | TOTAL FEDERAL GOVERNMENT | $ 496,164 | $ 91,000 | $ 543,178 | $ 145,290 | $ 145,290 | $ 145,290 | $ 145,290 |
| 48130 | CONTRIBUTIONS | | | | | | | |
| | Contributions | 17,324,960 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | $ 91,262,709 | $ 72,521,738 | $ 74,455,468 | $ 75,823,350 | $ 75,823,350 | $ 75,823,350 | $ 75,823,350 |

BRADLEY COUNTY, TENNESSEE
ESTIMATED REVENUES AND AVAILABLE FUNDS
For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FUNDS - 141

| Account No. | | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 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 | 50,000 | 50,000 | 50,000 | 38,700 | 38,700 | 38,700 | 38,700 |
| 49000 | TOTAL OTHER SOURCES | $ 50,000 | $ 50,000 | $ 50,000 | $ 38,700 | $ 38,700 | $ 38,700 | $ 38,700 |
| 14100 | TOTAL REVENUES AND OTHER SOURCES | $ 91,312,709 | $ 72,571,738 | $ 74,505,468 | $ 75,862,050 | $ 75,862,050 | $ 75,862,050 | $ 75,862,050 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FUNDS - 141

| Account No. | | | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|---|
| 71000 | | INSTRUCTION | | | | | | | |
| 71100 | | REGULAR EDUCATION PROGRAM - ELEMENTARY/SECONDARY | | | | | | | |
| 71100 | 116 | Teachers | $ 26,883,698 | $ 27,859,806 | $ 27,444,806 | $ 28,555,204 | $ 28,555,204 | $ 28,555,204 | $ 28,555,204 |
| 71100 | 117 | Career Ladder Program | 139,780 | 150,000 | 150,000 | 130,100 | 130,100 | 130,100 | 130,100 |
| 71100 | 127 | Career Ladder Extended Contracts | 73,200 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 71100 | 128 | Homebound Teachers | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71100 | 163 | Education Assistants | 1,059,829 | 1,113,834 | 1,128,834 | 1,151,777 | 1,151,777 | 1,151,777 | 1,151,777 |
| 71100 | 189 | Other Salaries & Wages | 13,320 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 71100 | 195 | Substitute Teachers | 0 | 440,000 | 162,000 | 162,000 | 162,000 | 162,000 | 162,000 |
| 71100 | 198 | Non-Certified Substitute Teachers | 342,591 | | 278,000 | 278,000 | 278,000 | 278,000 | 278,000 |
| 71100 | 201 | Social Security | 1,657,439 | 1,837,596 | 1,837,596 | 1,881,829 | 1,881,829 | 1,881,829 | 1,881,829 |
| 71100 | 204 | State Retirement | 2,532,183 | 2,701,805 | 2,701,805 | 3,099,655 | 3,099,655 | 3,099,655 | 3,099,655 |
| 71100 | 206 | Life Insurance | 24,825 | 25,507 | 25,507 | 25,464 | 25,464 | 25,464 | 25,464 |
| 71100 | 207 | Medical Insurance | 3,889,029 | 4,151,470 | 4,151,470 | 4,384,275 | 4,384,275 | 4,384,275 | 4,384,275 |
| 71100 | 212 | Medicare | 392,550 | 429,760 | 429,760 | 440,105 | 440,105 | 440,105 | 440,105 |
| 71100 | 205 | Retiree Medical Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71100 | 299 | Other Fringe Benefits | 224,659 | 312,000 | 312,000 | 312,000 | 312,000 | 312,000 | 312,000 |
| 71100 | 330 | Operating Lease Payments | 1,513 | 78,800 | 78,800 | 41,800 | 41,800 | 41,800 | 41,800 |
| 71100 | 336 | Maintenance & Repair-Equipment | 83,514 | 83,000 | 83,000 | 83,000 | 83,000 | 83,000 | 83,000 |
| 71100 | 355 | Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71100 | 356 | Tution | 0 | | | 36,000 | 36,000 | 36,000 | 36,000 |
| 71100 | 399 | Other Contracted Services | 66,126 | 63,100 | 63,100 | 63,100 | 63,100 | 63,100 | 63,100 |
| 71100 | 429 | Instructional Supplies & Materials | 346,445 | 485,590 | 485,590 | 508,005 | 508,005 | 508,005 | 508,005 |
| 71100 | 430 | Electronic Textbooks | 54,277 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71100 | 449 | Textbooks | 520,165 | 575,000 | 975,000 | 810,000 | 810,000 | 810,000 | 810,000 |
| 71100 | 499 | Other Supplies & Materials | 47,266 | 63,000 | 70,341 | 63,000 | 63,000 | 63,000 | 63,000 |
| 71100 | 535 | Fee Waivers | 96,000 | 96,000 | 96,000 | 96,000 | 96,000 | 96,000 | 96,000 |
| 71100 | 599 | Other Charges | 9,890 | 10,000 | 29,295 | 10,000 | 10,000 | 10,000 | 10,000 |
| | | Debt Service-Contribution to Primary Government | 100,158 | | | | | | |
| 71100 | 722 | Regular Instruction Equipment | 96,460 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 71100 | | Budget Amendment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71100 | | TOTAL EXPENDITURES FOR REGULAR EDUCATION PROGRAM - ELEMENTARY/SECONDARY | $ 38,654,917 | $ 40,556,268 | $ 40,582,903 | $ 42,211,313 | $ 42,211,313 | $ 42,211,314 | $ 42,211,314 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FUNDS - 141

| Account No. | | | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|---|
| 71000 | | INSTRUCTION | | | | | | | |
| 71200 | | SPECIAL EDUCATION PROGRAM | | | | | | | |
| 71200 | 116 | Teachers | $ 2,504,670 | $ 2,564,074 | $ 2,568,074 | $ 2,703,783 | $ 2,703,783 | $ 2,703,783 | $ 2,703,783 |
| 71200 | 117 | Career Ladder Program | 12,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| 71200 | 162 | Clerical | 27,286 | 28,103 | 28,103 | 29,315 | 29,315 | 29,315 | 29,315 |
| 71200 | 163 | Educational Assistants | 307,917 | 352,939 | 341,439 | 367,995 | 367,995 | 367,995 | 367,995 |
| 71200 | 171 | Speech Pathologists | 212,508 | 218,382 | 247,382 | 276,629 | 276,629 | 276,629 | 276,629 |
| 71200 | 189 | Other Salaries & Wages | 2,458 | 12,381 | 23,000 | 30,750 | 30,750 | 30,750 | 30,750 |
| 71200 | 195 | Substitute Teachers | 10,440 | 22,000 | 15,500 | 22,000 | 22,000 | 22,000 | 22,000 |
| 71200 | 201 | Social Security | 182,371 | 199,137 | 198,059 | 211,651 | 211,651 | 211,651 | 211,651 |
| 71200 | 204 | State Retirement | 291,561 | 305,816 | 305,816 | 367,329 | 367,329 | 367,329 | 367,329 |
| 71200 | 206 | Life Insurance | 3,227 | 3,316 | 3,316 | 3,316 | 3,316 | 3,316 | 3,316 |
| 71200 | 207 | Medical Insurance | 497,908 | 531,704 | 531,704 | 569,977 | 569,977 | 569,977 | 569,977 |
| 71200 | 212 | Medicare | 42,977 | 46,572 | 43,320 | 49,499 | 49,499 | 49,499 | 49,499 |
| 71200 | 312 | Contract w/Private Agencies | 60,820 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| 71200 | 399 | Other Contracted Services | 0 | 131,600 | 96,600 | 125,000 | 125,000 | 125,000 | 125,000 |
| 71200 | 429 | Instructional Supplies & Materials | 88,391 | 50,000 | 50,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 71200 | 499 | Other Supplies & Materials | 34,172 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 71200 | 599 | Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71200 | 725 | Special Education Equipment | 36,903 | 18,000 | 18,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 71200 | | Budget Amendment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71200 | | TOTAL EXPENDITURES FOR SPECIAL EDUC | $ 4,315,610 | $ 4,608,024 | $ 4,594,313 | $ 4,923,244 | $ 4,923,244 | $ 4,923,244 | $ 4,923,244 |
| 71000 | | INSTRUCTION | | | | | | | |
| 71300 | | VOCATIONAL EDUCATION PROGRAM | | | | | | | |
| 71300 | 116 | Teachers | $ 2,021,275 | $ 2,247,361 | $ 2,247,361 | $ 2,335,894 | $ 2,335,894 | $ 2,335,894 | $ 2,335,894 |
| 71300 | 117 | Career Ladder Program | 3,500 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 71300 | 189 | Other Salaries & Wages | 19,955 | 0 | 7,980 | 11,250 | 11,250 | 11,250 | 11,250 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FUNDS - 141

| Account No. | | | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|---|
| 71000 | | INSTRUCTION | | | | | | | |
| 71300 | | VOCATIONAL EDUCATION PROGRAM (Cont.) | | | | | | | |
| 71300 | 195 | Substitute Teachers | $ 6,510 | $ 18,000 | $ 18,000 | $ 18,000 | $ 18,000 | $ 18,000 | $ 18,000 |
| 71300 | 201 | Social Security | 120,524 | 139,584 | 139,800 | 146,887 | 146,887 | 146,887 | 146,887 |
| 71300 | 204 | State Retirement | 182,758 | 204,424 | 204,424 | 247,812 | 247,812 | 247,812 | 247,812 |
| 71300 | 206 | Life Insurance | 1,797 | 1,973 | 1,973 | 1,973 | 1,973 | 1,973 | 1,973 |
| 71300 | 207 | Medical Insurance | 286,126 | 334,000 | 329,500 | 338,743 | 338,743 | 338,743 | 338,743 |
| 71300 | 212 | Medicare | 28,173 | 32,645 | 32,695 | 34,353 | 34,353 | 34,353 | 34,353 |
| 71300 | 336 | Maintenance & Repair-Equipment | 7,533 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| 71300 | 355 | Travel | 508 | 0 | 54 | 175 | 175 | 175 | 175 |
| 71300 | 429 | Instructional Supplies & Materials | 82,000 | 82,000 | 82,000 | 82,000 | 82,000 | 82,000 | 82,000 |
| 71300 | 499 | Other Supplies & Materials | 0 | 0 | 0 | 500 | 500 | 500 | 500 |
| 71300 | 730 | Vocational Instruction Equipment | 0 | 0 | 239,947 | 0 | 0 | 0 | 0 |
| 71300 | | Budget Amendment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71300 | | TOTAL EXPENDITURES FOR VOCATIONAL I | $ 2,760,659 | $ 3,076,487 | $ 3,320,234 | $ 3,234,087 | $ 3,234,087 | $ 3,234,087 | $ 3,234,087 |
| 71000 | | INSTRUCTION | | | | | | | |
| 71600 | | ADULT EDUCATION PROGRAM | | | | | | | |
| 71600 | 116 | Teachers | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 71600 | 162 | Clerical Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71600 | 163 | Educational Assistants | 0 | 0 | 0 | | | | |
| 71600 | 189 | Other Salaries & Wages | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71600 | 201 | Social Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71600 | 204 | State Retirement | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71600 | 206 | Life Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71600 | 207 | Medical Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71600 | 212 | Medicare | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71600 | 307 | Communication | 0 | 0 | 0 | | | | |
| 71600 | 336 | Maintenance & Repair-Equipment | 0 | 0 | 0 | | | | |
| 71600 | 355 | Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71600 | 399 | Other Contracted Services | 0 | 0 | 0 | | | | |
| 71600 | 429 | Instructional Supplies & Materials | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71600 | 499 | Other Supplies & Materials | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71600 | 524 | In Service/Staff Development | 0 | 0 | 0 | 0 | | | |
| 71600 | 599 | Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71600 | 790 | Other Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FUNDS - 141

| Account No. | | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget # 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 71000 | INSTRUCTION | | | | | | | |
| 71600 | ADULT EDUCATION PROGRAM (Cont.) | | | | | | | |
| 71600 | Budget Amendment | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 71600 | TOTAL EXPENDITURES FOR ADULT EDUCA | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 71000 | TOTAL INSTRUCTIONAL EXPENDITURES | $ 45,731,186 | $ 48,240,778 | $ 48,497,450 | $ 50,368,644 | $ 50,368,644 | $ 50,368,645 | $ 50,368,645 |
| 72000 | SUPPORT SERVICES | | | | | | | |
| 72100 | STUDENTS | | | | | | | |
| 72110 | ATTENDANCE | | | | | | | |
| 72110 105 | Attendance Supervisor/Director | $ 41,347 | $ 42,174 | $ 42,174 | $ 43,230 | $ 43,230 | $ 43,230 | $ 43,230 |
| 72110 117 | Career Ladder Program | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 72110 162 | Clerical Personnel | 65,955 | 70,400 | 70,400 | 73,006 | 73,006 | 73,006 | 73,006 |
| 72110 201 | Social Security | 6,235 | 7,042 | 7,042 | 7,269 | 7,269 | 7,269 | 7,269 |
| 72110 204 | State Retirement | 12,811 | 13,509 | 13,509 | 14,570 | 14,570 | 14,570 | 14,570 |
| 72110 206 | Life Insurance | 108 | 150 | 150 | 150 | 150 | 150 | 150 |
| 72110 207 | Medical Insurance | 19,072 | 21,300 | 21,300 | 21,887 | 21,887 | 21,887 | 21,887 |
| 72110 212 | Medicare | 1,458 | 1,647 | 1,647 | 1,700 | 1,700 | 1,700 | 1,700 |
| 72110 330 | Operating Lease Payments | 1,527 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 |
| 72110 355 | Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72110 499 | Other Supplies & Materials | 1,155 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 72110 524 | In Service/Staff Development | 3,518 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 72110 704 | Attendance and Health Equipment | 252 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72110 | Budget Amendment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72110 | Total Expenditures for Attendance | $ 154,438 | $ 167,672 | $ 167,672 | $ 173,262 | $ 173,262 | $ 173,262 | $ 173,262 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FUNDS - 141

| Account No. | | | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|---|
| 72000 | | SUPPORT SERVICES | | | | | | | |
| 72100 | | STUDENTS | | | | | | | |
| 72120 | | HEALTH SERVICES | | | | | | | |
| 72120 | 105 | Supervisor | $ 67,634 | $ 68,986 | $ 68,986 | $ 70,725 | $ 70,725 | $ 70,725 | $ 70,725 |
| 72120 | 131 | Medical Personnel | 427,172 | 453,033 | 453,033 | 486,309 | 486,309 | 486,309 | 486,309 |
| 72120 | 189 | Other Salaries & Wages | 35,517 | 38,770 | 38,770 | 41,000 | 41,000 | 41,000 | 41,000 |
| 72120 | 201 | Social Security | 30,913 | 34,769 | 34,769 | 37,078 | 37,078 | 37,078 | 37,078 |
| 72120 | 204 | State Retirement | 59,686 | 62,352 | 62,352 | 79,217 | 79,217 | 79,217 | 79,217 |
| 72120 | 206 | Life Insurance | 609 | 664 | 664 | 664 | 664 | 664 | 664 |
| 72120 | 207 | Medical Insurance | 84,054 | 90,500 | 90,500 | 89,452 | 89,452 | 89,452 | 89,452 |
| 72120 | 212 | Medicare | 7,230 | 8,131 | 8,131 | 8,672 | 8,672 | 8,672 | 8,672 |
| 72120 | 355 | Travel | 7,868 | 8,000 | 8,000 | 8,400 | 8,400 | 8,400 | 8,400 |
| 72120 | 399 | Other Contracted Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72120 | 413 | Drugs & Medical Supplies | 9,569 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 72120 | 499 | Other Supplies & Materials | 19,016 | 9,400 | 30,369 | 9,000 | 9,000 | 9,000 | 9,000 |
| 72120 | 599 | Other Charges | 1,488 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72120 | 735 | Health Equipment | 0 | 900 | 900 | 900 | 900 | 900 | 900 |
| 72120 | | Budget Amendment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72120 | | Total Expenditures for Health Services | $ 750,756 | $ 785,505 | $ 806,474 | $ 841,417 | $ 841,417 | $ 841,417 | $ 841,417 |
| 72000 | | SUPPORT SERVICES | | | | | | | |
| 72100 | | STUDENTS | | | | | | | |
| 72130 | | OTHER STUDENT SUPPORT | | | | | | | |
| 72130 | 117 | Career Ladder Program | $ 6,600 | $ 8,000 | $ 8,000 | $ 8,000 | $ 8,000 | $ 8,000 | $ 8,000 |
| 72130 | 123 | Guidance Personnel | 1,415,836 | 1,463,348 | 1,463,348 | 1,517,357 | 1,517,357 | 1,517,357 | 1,517,357 |
| 72130 | 189 | Other Salaries & Wages | 1,111,899 | 1,158,782 | 1,158,782 | 1,262,577 | 1,262,577 | 1,262,577 | 1,262,577 |
| 72130 | 201 | Social Security | 146,735 | 163,068 | 163,068 | 172,852 | 172,852 | 172,852 | 172,852 |
| 72130 | 204 | State Retirement | 226,025 | 238,816 | 238,816 | 291,618 | 291,618 | 291,618 | 291,618 |
| 72130 | 206 | Life Insurance | 1,990 | 2,050 | 2,050 | 2,050 | 2,050 | 2,050 | 2,050 |
| 72130 | 207 | Medical Insurance | 289,553 | 315,000 | 315,000 | 366,280 | 366,280 | 366,280 | 366,280 |
| 72130 | 212 | Medicare | 34,806 | 38,137 | 38,137 | 40,425 | 40,425 | 40,425 | 40,425 |
| 72130 | 307 | Communication | 1,529 | 1,200 | 1,200 | 1,500 | 1,500 | 1,500 | 1,500 |
| 72130 | 322 | Evaluation & Testing | 137,758 | 142,025 | 142,025 | 128,667 | 128,667 | 128,667 | 128,667 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FUNDS - 141

| Account No. | | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 72000 | SUPPORT SERVICES | | | | | | | |
| 72100 | STUDENTS | | | | | | | |
| 72130 | OTHER STUDENT SUPPORT (Cont.) | | | | | | | |
| 72130 336 | Maintenance & Repair-Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72130 355 | Travel | $ 918 | $ 2,500 | $ 2,500 | $ 2,500 | $ 2,500 | $ 2,500 | $ 2,500 |
| 72130 399 | Other Contracted Services | 0 | 8,000 | 8,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 72130 429 | Instructional Supplies & Materials | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72130 499 | Other Supplies & Materials | 9,935 | 47,750 | 47,750 | 55,750 | 55,750 | 55,750 | 55,750 |
| 72130 524 | Staff Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72130 790 | Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72130 | Budget Amendment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72130 | Total Expenditures for Other Student Support | $ 3,383,584 | $ 3,588,676 | $ 3,588,676 | $ 3,869,576 | $ 3,869,576 | $ 3,869,576 | $ 3,869,576 |
| 72100 | TOTAL STUDENT SUPPORT | $ 4,288,778 | $ 4,541,853 | $ 4,562,822 | $ 4,884,254 | $ 4,884,254 | $ 4,884,255 | $ 4,884,255 |
| 72000 | SUPPORT SERVICES | | | | | | | |
| 72200 | INSTRUCTIONAL STAFF | | | | | | | |
| 72210 | REGULAR INSTRUCTION PROGRAM | | | | | | | |
| 72210 105 | Supervisor/Director | $ 180,553 | $ 181,631 | $ 183,431 | $ 187,995 | $ 187,995 | $ 187,995 | $ 187,995 |
| 72210 117 | Career Ladder Program | 9,500 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| 72210 129 | Librarian's) | 789,000 | 830,688 | 830,688 | 860,270 | 860,270 | 860,270 | 860,270 |
| 72210 132 | Material Supervisor | 26,353 | 27,030 | 27,030 | 27,706 | 27,706 | 27,706 | 27,706 |
| 72210 161 | Secretary's) | 51,633 | 53,045 | 53,045 | 54,838 | 54,838 | 54,838 | 54,838 |
| 72210 163 | Educational Assistants | 202,311 | 210,426 | 213,026 | 233,178 | 233,178 | 233,178 | 233,178 |
| 72210 189 | Other Salaries & Wages | 183,405 | 241,062 | 243,462 | 329,991 | 329,991 | 329,991 | 329,991 |
| 72210 198 | Substitute Teachers | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72210 201 | Social Security | 83,313 | 92,971 | 92,971 | 105,895 | 105,895 | 105,895 | 105,895 |
| 72210 204 | State Retirement | 123,040 | 153,417 | 149,017 | 187,756 | 187,756 | 187,756 | 187,756 |
| 72210 206 | Life Insurance | 1,123 | 1,163 | 1,163 | 1,163 | 1,163 | 1,163 | 1,163 |
| 72210 207 | Medical Insurance | 171,553 | 199,000 | 196,600 | 199,124 | 199,124 | 199,124 | 199,124 |
| 72210 212 | Medicare | 18,685 | 21,236 | 21,236 | 24,766 | 24,766 | 24,766 | 24,766 |
| 72210 307 | Communications | 1,101 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 72210 336 | Maintenance & Repair-Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72210 330 | Operating Lease Payments | 10,197 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72210 355 | Travel | 5,759 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FUNDS - 141

| Account No. | | | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget # 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|---|
| 72000 | | SUPPORT SERVICES | | | | | | | |
| 72200 | | INSTRUCTIONAL STAFF | | | | | | | |
| 72210 | | REGULAR INSTRUCTION PROGRAM (Cont.) | | | | | | | |
| 72210 | 399 | Other Contracted Services | 23,800 | 3,000 | 3,000 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |
| 72210 | 429 | Instructional Supplies & Materials | 75,044 | 75,000 | 75,000 | 46,500 | 46,500 | 46,500 | 46,500 |
| 72210 | 432 | Library Books | 86,449 | 92,000 | 92,000 | 114,025 | 114,025 | 114,025 | 114,025 |
| 72210 | 437 | Periodicals | 5,633 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 72210 | 499 | Other Supplies & Materials | 57,752 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| 72210 | 527 | In-Service/Staff Development | 1,088 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 72210 | 599 | Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72210 | | Other Federal Through State Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72210 | 790 | Other Equipment | 32,594 | 38,500 | 38,500 | 22,000 | 22,000 | 22,000 | 22,000 |
| 72210 | | Budget Amendment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72210 | | Total Expenditures for Regular Instruction Progra | $ 2,139,886 | $ 2,303,169 | $ 2,303,169 | $ 2,481,206 | $ 2,481,206 | $ 2,481,207 | $ 2,481,207 |
| 72000 | | SUPPORT SERVICES | | | | | | | |
| 72200 | | INSTRUCTIONAL STAFF | | | | | | | |
| 72220 | | SPECIAL EDUCATION PROGRAM | | | | | | | |
| 72220 | 105 | Supervisor/Director | $ 87,267 | $ 89,012 | $ 89,012 | $ 91,235 | $ 91,235 | $ 91,235 | $ 91,235 |
| 72220 | 117 | Career Ladder Program | 3,600 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 72220 | 124 | Psychological Personnel | 237,505 | 263,051 | 324,096 | 352,181 | 352,181 | 352,181 | 352,181 |
| 72220 | 127 | Career Ladder Extended Contracts | 4,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72220 | 135 | Assessment Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72220 | 161 | Secretary's) | 35,935 | 36,669 | 36,669 | 37,586 | 37,586 | 37,586 | 37,586 |
| 72220 | 188 | Bonus Payments | | | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 72220 | 189 | Other Salaries & Wages | 116,581 | 119,136 | 119,136 | 122,934 | 122,934 | 122,934 | 122,934 |
| 72220 | 201 | Social Security | 29,427 | 35,464 | 35,464 | 38,188 | 38,188 | 38,188 | 38,188 |
| 72220 | 204 | State Retirement | 41,418 | 51,480 | 51,480 | 65,615 | 65,615 | 65,615 | 65,615 |
| 72220 | 206 | Life Insurance | 320 | 400 | 400 | 400 | 400 | 400 | 400 |
| 72220 | 207 | Medical Insurance | 43,038 | 52,000 | 52,000 | 51,458 | 51,458 | 51,458 | 51,458 |
| 72220 | 212 | Medicare | 6,882 | 8,293 | 8,293 | 8,931 | 8,931 | 8,931 | 8,931 |
| 72220 | 330 | Operating Lease Payments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72220 | 355 | Travel | 8,063 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 72220 | 399 | Other Contracted Services (Speech Therapists) | 296,794 | 120,000 | 90,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 72220 | 429 | Instructional Supplies and Materials | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72220 | 499 | Other Supplies & Materials | 27,316 | 15,500 | 15,500 | 15,000 | 15,000 | 15,000 | 15,000 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FUNDS - 141

| Account No. | | | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|---|
| 72000 | | SUPPORT SERVICES | | | | | | | |
| 72200 | | INSTRUCTIONAL STAFF | | | | | | | |
| 72210 | | SPECIAL EDUCATION PROGRAM (Cont.) | | | | | | | |
| 72220 | 524 | In-Servoce Staff Development | $ 27,496 | $ 20,000 | $ 40,000 | $ 40,000 | $ 40,000 | $ 40,000 | $ 40,000 |
| 72220 | 599 | Other Charges | $ 5,065 | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 |
| 72220 | 790 | Other Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72220 | | Budget Amendment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72220 | | Total Expenditures for Special Education Program | $ 970,707 | $ 832,005 | $ 889,050 | $ 950,528 | $ 950,528 | $ 950,528 | $ 950,528 |
| 72000 | | SUPPORT SERVICES | | | | | | | |
| 72200 | | INSTRUCTIONAL STAFF | | | | | | | |
| 72230 | | VOCATIONAL EDUCATION | | | | | | | |
| 72230 | 105 | Supervisor/Director | $ 77,787 | $ 79,924 | $ 79,924 | $ 81,920 | $ 81,920 | $ 81,920 | $ 81,920 |
| 72230 | 117 | Career Ladder Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72230 | 161 | Secretary's) | 26,050 | 26,581 | 26,581 | 27,246 | 27,246 | 27,246 | 27,246 |
| 72230 | 201 | Social Security | 6,324 | 6,603 | 6,603 | 6,768 | 6,768 | 6,768 | 6,768 |
| 72230 | 204 | State Retirement | 10,580 | 10,877 | 10,877 | 12,280 | 12,280 | 12,280 | 12,280 |
| 72230 | 206 | Life Insurance | 86 | 100 | 100 | 100 | 100 | 100 | 100 |
| 72230 | 207 | Medical Insurance | 13,341 | 14,200 | 14,200 | 14,433 | 14,433 | 14,433 | 14,433 |
| 72230 | 212 | Medicare | 1,479 | 1,544 | 1,544 | 1,583 | 1,583 | 1,583 | 1,583 |
| 72230 | 355 | Travel | 338 | 1,200 | 1,200 | 1,000 | 1,000 | 1,000 | 1,000 |
| 72230 | 499 | Other Supplies & Materials | 994 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 |
| 72230 | 524 | In Service/Staff Development | 2,251 | 2,800 | 2,800 | 3,000 | 3,000 | 3,000 | 3,000 |
| 72230 | 599 | Other Charges | 838 | 900 | 900 | 900 | 900 | 900 | 900 |
| 72230 | | Budget Amendment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72220 | | Total Expenditures for Vocational Education | $ 140,068 | $ 145,829 | $ 145,831 | $ 150,330 | $ 150,330 | $ 150,330 | $ 150,330 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
SUMMARY STATEMENT OF PROPOSED REVENUES AND OTHER SOURCES WITH EXPENDITURES AND OTHER USES

BRADLEY COUNTY SCHOOL FUNDS - 141

| Account No. | | General Purpose School Fund Audited 2015-2016 | General Purpose School Fund Original Budget 2016--2017 | General Purpose School Fund Amend. Budget 2016-2017 | General Purpose School Fund Budget Request 2017-2018 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 72000 | SUPPORT SERVICES | | | | | | | |
| 72200 | INSTRUCTIONAL STAFF | | | | | | | |
| 72250 105 | Supervisor/Director | $ 47,037 | $ 65,000 | $ 67,025 | $ 71,480 | $ 71,480 | $ 71,480 | $ 71,480 |
| 72250 117 | Career Ladder | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72250 121 | Data Processing Personnel | 184,370 | 188,108 | 188,108 | 198,938 | 198,938 | 198,938 | 198,938 |
| 72250 201 | Social Security | 13,858 | 15,693 | 15,693 | 16,766 | 16,766 | 16,766 | 16,766 |
| 72250 204 | State Retirement | 29,363 | 34,473 | 32,448 | 34,572 | 34,572 | 34,572 | 34,572 |
| 72250 206 | Life Insurance | 238 | 258 | 258 | 260 | 260 | 260 | 260 |
| 72250 207 | Medical Insurance | 33,460 | 39,132 | 39,132 | 48,800 | 48,800 | 48,800 | 48,800 |
| 72250 212 | Employer Medicare | 3,241 | 3,670 | 3,670 | 3,921 | 3,921 | 3,921 | 3,921 |
| 72250 307 | Communication | 4,010 | 4,500 | 4,500 | 166,200 | 166,200 | 166,200 | 166,200 |
| 72250 336 | Maintenance & Repair Service | 39,816 | 60,000 | 67,435 | 60,000 | 60,000 | 60,000 | 60,000 |
| 72250 350 | Internet Connetivity | 111,956 | 150,000 | 150,000 | 160,000 | 160,000 | 160,000 | 160,000 |
| 72250 335 | Travel | 5,877 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 72250 399 | Other Contracted Services | 19,864 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| 72250 470 | Cabling | 16,656 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 72250 471 | Software | 126,544 | 60,000 | 60,000 | 102,000 | 102,000 | 102,000 | 102,000 |
| 72250 499 | Other Supplies & Materials | | | 0 | 1,800 | 1,800 | 1,800 | 1,800 |
| 72250 524 | Staff Development | | | 0 | 3,000 | 3,000 | 3,000 | 3,000 |
| 72250 720 | Regular Instruction Equipment | | | 0 | 67,000 | 67,000 | 67,000 | 67,000 |
| | Total Support Services-Technology | $ 636,290 | $ 696,834 | $ 704,270 | $ 1,010,737 | $ 1,010,737 | $ 1,010,737 | $ 1,010,737 |
| 72220 | TOTAL EXPENDITURES FOR INSTRUCTION | $ 3,886,951 | $ 3,977,837 | $ 4,042,319 | $ 4,592,801 | $ 4,592,801 | $ 4,592,802 | $ 4,592,802 |
| 72290 | OTHER PROGRAMS | | | | | | | |
| 72290 358 | Remittance of Revenue Collected | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 72290 | On Behalf Payments to OPEB | 353,840 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72290 399 | Other Contracted Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72290 | Budget Amendments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Other Programs | $ 353,840 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FUNDS - 141

| Account No. | | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 72000 | SUPPORT SERVICES | | | | | | | |
| 72300 | GENERAL ADMINISTRATION | | | | | | | |
| 72310 | BOARD OF EDUCATION SERVICES | | | | | | | |
| 72310 191 | Board and Committee Member Fees | $ 18,000 | $ 20,400 | $ 20,400 | $ 20,400 | $ 20,400 | $ 20,400 | $ 20,400 |
| 72310 201 | Social Security | 546 | 1,265 | 1,265 | 1,265 | 1,265 | 1,265 | 1,265 |
| 72310 204 | State Retirement | 926 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 72310 210 | Unemployment Compensation | 1,130 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 72310 212 | Medicare | 261 | 300 | 300 | 300 | 300 | 300 | 300 |
| 72310 305 | Audit Services | 29,500 | 31,000 | 31,000 | 31,300 | 31,300 | 31,300 | 31,300 |
| 72310 320 | Dues & Memberships | 11,595 | 8,700 | 8,700 | 11,950 | 11,950 | 11,950 | 11,950 |
| 72310 331 | Legal Services | 58,983 | 60,000 | 60,000 | 74,000 | 74,000 | 74,000 | 74,000 |
| 72310 355 | Travel | 6,500 | 14,000 | 14,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 72310 399 | Other Contracted Services | 5,300 | 5,250 | 5,250 | 5,300 | 5,300 | 5,300 | 5,300 |
| 72310 499 | Other Supplies & Materials | 787 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 72310 505 | Judgements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72310 506 | Liability Insurance | 131,577 | 109,747 | 109,747 | 109,747 | 109,747 | 109,747 | 109,747 |
| 72310 508 | Premium on Corporate Surety Bonds | 6,747 | 5,776 | 5,776 | 5,776 | 5,776 | 5,776 | 5,776 |
| 72310 510 | Trustee Commissions | 342,987 | 352,000 | 352,000 | 352,000 | 352,000 | 352,000 | 352,000 |
| 72310 513 | Workmen's Compensation Insurance | 285,080 | 252,888 | 252,888 | 252,888 | 252,888 | 252,888 | 252,888 |
| 72310 524 | In Service/Staff Development | 9,391 | 18,000 | 18,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 72310 533 | Criminal Investigation of Applicants | 8,211 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 |
| 72310 534 | Refund to Applicant of TBI Criminal Investigation | 2,352 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 72310 599 | Other Charges | 0 | 0 | 0 | 2,000 | 2,000 | 2,000 | 2,000 |
| 72310 | Total Expenditures for Board of Education Servic | $ 919,873 | $ 948,326 | $ 948,326 | $ 967,926 | $ 967,926 | $ 967,926 | $ 967,926 |
| 72000 | SUPPORT SERVICES | | | | | | | |
| 72300 | GENERAL ADMINISTRATION | | | | | | | |
| 72320 | OFFICE OF THE DIRECTOR OF SCHOOLS | | | | | | | |
| 72320 101 | County Official/Administrative Officer | $ 136,000 | $ 138,720 | $ 138,720 | $ 142,190 | $ 142,190 | $ 142,190 | $ 142,190 |
| 72320 117 | Career Ladder Program | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 72320 161 | Secretary's) | 72,823 | 49,047 | 49,047 | 50,273 | 50,273 | 50,273 | 50,273 |
| 72320 189 | Other Salaries & Wages | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72320 201 | Social Security | 11,354 | 11,642 | 11,642 | 11,995 | 11,995 | 11,995 | 11,995 |
| 72320 204 | State Retirement | 29,206 | 19,367 | 19,367 | 29,429 | 29,429 | 29,429 | 29,429 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FUNDS - 141

| Account No. | | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 72000 | SUPPORT SERVICES | | | | | | | |
| 72300 | GENERAL ADMINISTRATION | | | | | | | |
| 72320 | OFFICE OF THE SUPERINTENDENT (Cont.) | | | | | | | |
| 72320 206 | Life Insurance | $ 130 | $ 100 | $ 100 | $ 100 | $ 100 | $ 100 | $ 100 |
| 72320 207 | Medical Insurance | 22,468 | 24,000 | 24,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| 72320 212 | Medicare | 2,856 | 2,737 | 2,737 | 2,805 | 2,805 | 2,805 | 2,805 |
| 72320 299 | Other Fringe Benefits | 0 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 |
| 72320 307 | Communication | 79,677 | 164,000 | 164,000 | 2,300 | 2,300 | 2,300 | 2,300 |
| 72320 320 | Dues & Memberships | 5,912 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 72320 336 | Maintenance & Repairs-Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72320 348 | Postal Charges | 2,555 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 72320 355 | Travel | 100 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 72320 399 | Other Contracted Services | 680 | 4,700 | 4,700 | 1,200 | 1,200 | 1,200 | 1,200 |
| 72320 435 | Office Supplies | 1,155 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 72320 499 | Other Supplies and Materials | 9,907 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 72320 524 | In Service/Staff Development | 2,066 | 7,000 | 7,000 | 14,778 | 14,778 | 14,778 | 14,778 |
| 72320 599 | Other Charges | 2,620 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 72320 701 | Administration Equipment | 772 | 2,500 | 2,500 | 5,000 | 5,000 | 5,000 | 5,000 |
| 72320 | Budget Amendment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72320 | Total Expenditures for Office of the Superintende | $ 381,281 | $ 481,813 | $ 481,812 | $ 336,070 | $ 336,070 | $ 336,070 | $ 336,070 |
| 72300 | TOTAL EXPENDITURES FOR GENERAL ADM | $ 1,654,994 | $ 1,430,139 | $ 1,430,138 | $ 1,303,996 | $ 1,303,996 | $ 1,303,996 | $ 1,303,996 |
| 72000 | SUPPORT SERVICES | | | | | | | |
| 72400 | SCHOOL ADMINISTRATION | | | | | | | |
| 72410 | OFFICE OF THE PRINCIPAL | | | | | | | |
| 72410 104 | Principal's) | $ 1,282,699 | $ 1,394,631 | $ 1,394,631 | $ 1,513,327 | $ 1,513,327 | $ 1,513,327 | $ 1,513,327 |
| 72410 117 | Career Ladder Program | 10,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 72410 139 | Assistant Principal's) | 790,642 | 811,525 | 811,525 | 876,425 | 876,425 | 876,425 | 876,425 |
| 72410 161 | Secretary's) | 758,482 | 788,720 | 788,720 | 846,147 | 846,147 | 846,147 | 846,147 |
| 72410 201 | Social Security | 164,603 | 186,612 | 186,612 | 201,556 | 201,556 | 201,556 | 201,556 |
| 72410 204 | State Retirement | 290,647 | 309,105 | 309,105 | 366,782 | 366,782 | 366,782 | 366,782 |
| 72410 206 | Life Insurance | 2,328 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 72410 207 | Medical Insurance | 425,954 | 460,000 | 460,000 | 485,585 | 485,585 | 485,585 | 485,585 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FUNDS - 141

| Account No. | | | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|---|
| 72000 | | SUPPORT SERVICES | | | | | | | |
| 72400 | | SCHOOL ADMINISTRATION | | | | | | | |
| 72410 | | OFFICE OF THE PRINCIPAL (Cont.) | | | | | | | |
| 72410 | 212 | Medicare | $ 38,496 | $ 43,643 | $ 43,643 | $ 47,138 | $ 47,138 | $ 47,138 | $ 47,138 |
| 72410 | 320 | Dues & Memberships | 22,201 | 20,250 | 20,250 | 20,250 | 20,250 | 20,250 | 20,250 |
| 72410 | 355 | Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72410 | 524 | In Service/Staff Development | 3,228 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 72410 | 599 | Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72410 | | Budget Amendments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72400 | | TOTAL EXPENDITURES FOR OFFICE OF PRI | $ 3,789,280 | $ 4,033,986 | $ 4,033,986 | $ 4,376,710 | $ 4,376,710 | $ 4,376,710 | $ 4,376,710 |
| 72000 | | SUPPORT SERVICES | | | | | | | |
| 72500 | | BUSINESS ADMINISTRATION | | | | | | | |
| 72510 | | FISCAL SERVICES | | | | | | | |
| 72510 | 105 | Supervisor/Director | $ 65,200 | $ 76,500 | $ 76,500 | $ 71,380 | $ 71,380 | $ 71,380 | $ 71,380 |
| 72510 | 117 | Career Ladder | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72510 | 119 | Accountants/Bookkeepers | 135,988 | 152,264 | 152,264 | 130,637 | 130,637 | 130,637 | 130,637 |
| 72510 | 201 | Social Security | 12,113 | 14,183 | 14,183 | 12,525 | 12,525 | 12,525 | 12,525 |
| 72510 | 204 | State Retirement | 28,009 | 31,158 | 31,158 | 27,515 | 27,515 | 27,515 | 27,515 |
| 72510 | 206 | Life Insurance | 216 | 238 | 238 | 238 | 238 | 238 | 238 |
| 72510 | 207 | Medical Insurance | 26,806 | 30,000 | 30,000 | 33,053 | 33,053 | 33,053 | 33,053 |
| 72510 | 212 | Medicare | 2,854 | 3,317 | 3,317 | 2,929 | 2,929 | 2,929 | 2,929 |
| 72510 | 317 | Data Processing Services | 15,149 | 18,600 | 18,600 | 19,050 | 19,050 | 19,050 | 19,050 |
| 72510 | 320 | Dues & Memberships | 0 | 400 | 400 | 400 | 400 | 400 | 400 |
| 72510 | 330 | Operating Lease Payments | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72510 | 336 | Maintenance & Repair Services-Equipment | 0 | 6,000 | 6,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 72510 | 355 | Travel | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 72510 | 399 | Other Contracted Services | 1,331 | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 |
| 72510 | 411 | Data Processing Supplies | 2,400 | 11,400 | 11,400 | 11,400 | 11,400 | 11,400 | 11,400 |
| 72510 | 435 | Office Supplies | 2,908 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 72510 | 524 | In Service/Staff Development | 2,486 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 72510 | 599 | Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72510 | 701 | Administration Equipment | 1,830 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 72510 | | Budget Amendment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72500 | | TOTAL EXPENDITURES FOR FISCAL SERVIC | $ 297,294 | $ 363,360 | $ 363,360 | $ 331,427 | $ 331,427 | $ 331,427 | $ 331,427 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FUNDS - 141

| Account No. | | | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|---|
| 72000 | | SUPPORT SERVICES | | | | | | | |
| 72500 | | BUSINESS ADMINISTRATION | | | | | | | |
| 72520 | | Human Resources | | | | | | | |
| 72520 | 105 | Supervisor/Director | $ 55,000 | $ 61,200 | $ 56,200 | $ 67,780 | $ 67,780 | $ 67,780 | $ 67,780 |
| 72520 | 189 | Other Salaries & Wages | 51,767 | 86,343 | 91,543 | 115,077 | 115,077 | 115,077 | 115,077 |
| 72520 | 201 | Social Security | 6,099 | 9,148 | 8,948 | 11,337 | 11,337 | 11,337 | 11,337 |
| 72520 | 204 | State Retirement | 13,890 | 20,095 | 20,095 | 24,905 | 24,905 | 24,905 | 24,905 |
| 72520 | 206 | Life Insurance | 108 | 160 | 160 | 200 | 200 | 200 | 200 |
| 72520 | 207 | Medical Insurance | 16,938 | 19,200 | 19,200 | 35,307 | 35,307 | 35,307 | 35,307 |
| 72520 | 212 | Employer Medicare | 1,426 | 2,139 | 2,139 | 2,651 | 2,651 | 2,651 | 2,651 |
| 72520 | 317 | Data Processing Services | 31,804 | 27,500 | 27,500 | 31,000 | 31,000 | 31,000 | 31,000 |
| 72520 | 355 | Travel | 99 | 500 | 500 | 500 | 500 | 500 | 500 |
| 72520 | 435 | Office Supplies | 659 | 3,450 | 3,450 | 3,000 | 3,000 | 3,000 | 3,000 |
| 72520 | 499 | Other Supplies & Materials | | 0 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 |
| 72520 | 524 | In Service/Staff Development | 1,232 | 1,100 | 0 | 2,000 | 2,000 | 2,000 | 2,000 |
| 72520 | 701 | Administration Euipment | 1,286 | 2,000 | 2,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 72520 | | TOTAL Expenditures Human Resources | $ 180,308 | $ 232,835 | $ 232,835 | $ 297,858 | $ 297,858 | $ 297,857 | $ 297,857 |
| 72500 | | TotL Business Adminstration | 477,602 | 596,195 | 596,195 | 629,285 | 629,285 | 629,284 | 629,284 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FUNDS - 141

| Account No. | | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 72000 | SUPPORT SERVICES | | | | | | | |
| 72600 | OPERATION AND MAINTENANCE OF PLANT | | | | | | | |
| 72610 | OPERATION OF PLANT | | | | | | | |
| 72610 105 | Supervisor/Director | $ 120,195 | $ 74,621 | $ 74,621 | $ 76,485 | $ 76,485 | $ 76,485 | $ 76,485 |
| 72610 160 | Guards | 35,935 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72610 162 | Clerical | 0 | 36,720 | 36,720 | 37,638 | 37,638 | 37,638 | 37,638 |
| 72610 166 | Custodial Personnel | 511,391 | 562,836 | 562,836 | 589,207 | 589,207 | 589,207 | 589,207 |
| 72610 201 | Social Security | 40,109 | 41,799 | 41,799 | 43,606 | 43,606 | 43,606 | 43,606 |
| 72610 204 | State Retirement | 83,594 | 88,435 | 88,435 | 93,377 | 93,377 | 93,377 | 93,377 |
| 72610 206 | Life Insurance | 1,102 | 1,125 | 1,125 | 1,125 | 1,125 | 1,125 | 1,125 |
| 72610 207 | Medical Insurance | 146,880 | 160,000 | 160,000 | 164,346 | 164,346 | 164,346 | 164,346 |
| 72610 212 | Medicare | 9,380 | 9,776 | 9,776 | 10,198 | 10,198 | 10,198 | 10,198 |
| 72610 307 | Communications | 706 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 72610 328 | Janitorial Services | 1,062,436 | 1,058,895 | 1,058,895 | 1,100,893 | 1,100,893 | 1,100,893 | 1,100,893 |
| 72610 330 | Operating Lease Payments | 0 | 609,465 | 609,465 | 609,465 | 609,465 | 609,465 | 609,465 |
| 72610 336 | Maintenance & Repair - Equipment | 26,858 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 72610 351 | Rentals | 1,081 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 72610 355 | Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72610 359 | Disposal Fees | 35,987 | 37,000 | 37,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| 72610 399 | Other Contracted Services | 80,163 | 101,300 | 101,300 | 143,500 | 143,500 | 143,500 | 143,500 |
| 72610 410 | Custodial Supplies | 94,604 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| 72610 415 | Electricity | 1,659,467 | 1,076,450 | 1,076,450 | 1,489,935 | 1,489,935 | 1,489,935 | 1,489,935 |
| 72610 423 | Fuel Oil | 83,901 | 135,000 | 135,000 | 135,000 | 135,000 | 135,000 | 135,000 |
| 72610 434 | Natural Gas | 141,416 | 245,000 | 245,000 | 245,000 | 245,000 | 245,000 | 245,000 |
| 72610 454 | Water & Sewer | 358,924 | 350,000 | 350,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| 72610 499 | Other Supplies & Materials | 400 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 |
| 72610 501 | Boiler Insurance | 21,592 | 17,015 | 17,015 | 17,015 | 17,015 | 17,015 | 17,015 |
| 72610 502 | Building & Content Insurance | 393,383 | 341,109 | 341,109 | 341,108 | 341,108 | 341,108 | 341,108 |
| 72610 524 | In Service/Staff Development | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 72610 599 | Other Charges | 116 | 500 | 500 | 500 | 500 | 500 | 500 |
| 72610 602 | Principal on Notes | 0 | 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 | Debt Service Contribution tyo Primary Government | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72610 701 | Administration Equipment | 45,300 | 0 | 55,033 | 48,190 | 48,190 | 48,190 | 48,190 |
| 72610 720 | Plant Operation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72610 799 | Other Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72610 | Budget Amendment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72610 | Total Expenditures for Operation of Plant | $ 4,954,920 | $ 5,128,146 | $ 5,183,178 | $ 5,782,688 | $ 5,782,688 | $ 5,782,688 | $ 5,782,688 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FUNDS - 141

| Account No. | | | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|---|
| 72000 | | SUPPORT SERVICES | | | | | | | |
| 72600 | | OPERATION AND MAINTENANCE OF PLANT | | | | | | | |
| 72620 | | MAINTENANCE OF PLANT | | | | | | | |
| 72620 | 105 | Supervisor/Director | $ 60,200 | $ 61,404 | $ 65,204 | $ 71,480 | $ 71,480 | $ 71,480 | $ 71,480 |
| 72620 | 167 | Maintenance Personnel | 446,930 | 517,344 | 513,544 | 532,169 | 532,169 | 532,169 | 532,169 |
| 72620 | 189 | Other Salaries & Wages | 18,067 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 72620 | 201 | Social Security | 29,023 | 37,432 | 37,432 | 38,976 | 38,976 | 38,976 | 38,976 |
| 72620 | 204 | State Retirement | 68,466 | 82,230 | 82,230 | 83,363 | 83,363 | 83,363 | 83,363 |
| 72620 | 206 | Life Insurance | 523 | 600 | 600 | 600 | 600 | 600 | 600 |
| 72620 | 207 | Medical Insurance | 86,827 | 88,792 | 88,792 | 92,098 | 92,098 | 92,098 | 92,098 |
| 72620 | 212 | Medicare | 7,032 | 8,754 | 8,754 | 9,115 | 9,115 | 9,115 | 9,115 |
| 72620 | 307 | Communication | 1,444 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 72620 | 355 | Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72620 | 399 | Other Contracted Services | 5,501 | 53,000 | 53,000 | 53,000 | 53,000 | 53,000 | 53,000 |
| 72620 | 425 | Gasoline | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72620 | 499 | Other Supplies & Materials | 331,604 | 350,600 | 350,600 | 350,600 | 350,600 | 350,600 | 350,600 |
| 72620 | 524 | Staff Development | 632 | 18,000 | 33,000 | 0 | 0 | 0 | 0 |
| 72620 | 599 | Other Charges | 1,427 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 72620 | 701 | Administration Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72620 | 717 | Maintenance Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72620 | 799 | Other Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72620 | | Budget Amendment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72620 | | Total Expenditures for Maintenance of Plant | $ 1,057,676 | $ 1,253,156 | $ 1,268,157 | $ 1,266,402 | $ 1,266,402 | $ 1,266,401 | $ 1,266,401 |
| 72600 | | TOTAL EXPENDITURES FOR OPERATION & | $ 6,012,596 | $ 6,381,302 | $ 6,451,335 | $ 7,049,090 | $ 7,049,090 | $ 7,049,089 | $ 7,049,089 |
| 72000 | | SUPPORT SERVICES | | | | | | | |
| 72700 | | STUDENT TRANSPORTATION | | | | | | | |
| 72710 | | TRANSPORTATION | | | | | | | |
| 72710 | 105 | Supervisor/Director | $ 41,347 | $ 42,174 | $ 42,174 | $ 43,230 | $ 43,230 | $ 43,230 | $ 43,230 |
| 72710 | 146 | Bus Drivers | 0 | | 3,700 | | | | |
| 72710 | 162 | Clerical Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72710 | 189 | Other Salaries & Wages | 7,167 | 7,500 | 16,537 | 63,637 | 63,637 | 63,637 | 63,637 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FUNDS - 141

| Account No. | | | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|---|
| 72000 | | SUPPORT SERVICES | | | | | | | |
| 72700 | | STUDENT TRANSPORTATION | | | | | | | |
| 72710 | | TRANSPORTATION (Cont.) | | | | | | | |
| 72710 | 201 | Social Security | 2,679 | 3,080 | 3,869 | 6,626 | 6,626 | 6,626 | 6,626 |
| 72710 | 204 | State Retirement | $ 3,738 | $ 3,829 | $ 3,829 | $ 4,522 | $ 4,522 | $ 4,522 | $ 4,522 |
| 72710 | 206 | Life Insurance | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| 72710 | 207 | Medical Insurance | 5,731 | 7,091 | 7,091 | 6,979 | 6,979 | 6,979 | 6,979 |
| 72710 | 212 | Medicare | 626 | 720 | 905 | 1,550 | 1,550 | 1,550 | 1,550 |
| 72710 | 307 | Communication | 2,194 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 72710 | 311 | Contracts with Other School Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72710 | 315 | Contracts with Vehicle Owners | 1,995,388 | 2,001,000 | 2,001,000 | 2,035,000 | 2,035,000 | 2,035,000 | 2,035,000 |
| 72710 | 338 | Maintenance & Repair-Vehicles | 98,511 | 96,080 | 96,080 | 96,050 | 96,050 | 96,050 | 96,050 |
| 72710 | 340 | Medical (Drug/Alcohol Testing) | 3,719 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 72710 | 355 | Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72710 | 399 | Other Contracted Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72710 | 425 | Gasoline | 65,366 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 |
| 72710 | 499 | Other Supplies & Materials | 480 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 72710 | 511 | Vehicle & Equipment Insurance | 121,456 | 103,971 | 103,971 | 103,971 | 103,971 | 103,971 | 103,971 |
| 72710 | 524 | In Service/Staff Development | 650 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 72710 | 599 | Other Charges | 682 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 72710 | 701 | Adminstration Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72710 | 729 | Transportation Equipment | 64,410 | 57,000 | 57,000 | 83,080 | 83,080 | 83,080 | 83,080 |
| 72710 | | Budget Amendment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72700 | | TOTAL EXPENDITURES FOR TRANSPORTAT | $ 2,414,166 | $ 2,425,467 | $ 2,439,179 | $ 2,547,666 | $ 2,547,666 | $ 2,547,667 | $ 2,547,667 |
| 72000 | | SUPPORT SERVICES | | | | | | | |
| 72800 | | OTHER SUPPORT SERVICES | | | | | | | |
| 72810 | | CENTRAL AND OTHER | | | | | | | |
| 72810 | 105 | Supervisor/Director | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 72810 | 117 | Career Ladder | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72810 | 121 | Data Processing Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72810 | 189 | Other Salaries & Wages | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72810 | 201 | Social Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FUNDS - 141

| Account No. | | | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|---|
| 72000 | | SUPPORT SERVICES | | | | | | | |
| 72800 | | OTHER SUPPORT SERVICES | | | | | | | |
| 72810 | | CENTRAL AND OTHER (Cont.) | | | | | | | |
| 72810 | 204 | State Retirement | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 72810 | 206 | Life Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72810 | 207 | Medical Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72810 | 212 | Medicare | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72810 | 307 | Communications | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72810 | 336 | Maintenance & Repair Service Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72810 | 355 | Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72810 | 399 | Other Contracted Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72810 | 411 | Data Processing Supplies | 0 | | 0 | | | | |
| 72810 | 499 | Other Supplies & Materials | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72810 | 599 | Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72810 | 709 | Data Processing Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72810 | 790 | Other Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72810 | | Budget Amendment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72800 | | TOTAL EXPENDITURES FOR OTHER SUPPOI | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 73000 | | OPERATION OF NON-INSTRUCTION SERVICES | | | | | | | |
| 73100 | | FOOD SERVICE | | | | | | | |
| 73100 | 105 | Supervisor/Director | $ 61,128 | $ 62,987 | $ 62,987 | $ 70,845 | $ 70,845 | $ 70,845 | $ 70,845 |
| 73100 | 201 | Social Security | 3,409 | 3,905 | 3,905 | 4,392 | 4,392 | 4,392 | 4,392 |
| 73100 | 204 | State Retirement | 8,326 | 8,579 | 8,579 | 9,649 | 9,649 | 9,649 | 9,649 |
| 73100 | 206 | Life Insurance | 3,154 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 73100 | 207 | Medical Insurance | 8,869 | 9,300 | 9,300 | 10,189 | 10,189 | 10,189 | 10,189 |
| 73100 | 212 | Medicare | 797 | 913 | 913 | 1,027 | 1,027 | 1,027 | 1,027 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FUNDS - 141

| Account No. | | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 73000 | OPERATION OF NON-INSTRUCTION SERVICES | | | | | | | |
| 73100 | FOOD SERVICE (Cont.) | | | | | | | |
| 73100 307 | Communication | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 73100 355 | Travel | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 73100 399 | Other Contracted Services | 150 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 73100 499 | Other Supplies & Materials | 3,441 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 73100 524 | In Service/Staff Development | 5,540 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 73100 599 | Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73100 710 | Food Service Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73100 | Budget Amendment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73100 | TOTAL EXPENDITURES FOR FOOD SERVICE | $ 94,814 | $ 99,184 | $ 99,184 | $ 109,603 | $ 109,603 | $ 109,602 | $ 109,602 |
| 70000 | TOTAL OPERATING EXPENDITURES | $ 64,561,087 | $ 67,692,756 | $ 68,118,622 | $ 71,485,340 | $ 71,485,338 | $ 71,485,340 | $ 71,485,340 |
| | OPERATION OF NON-INSTRUCTION SERVICES | | | | | | | |
| | COMMUNITY SERVICES | | | | | | | |
| 73300 105 | Supervisor/Director | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 73300 189 | Other Salaries & Wages | 207,601 | 0 | 211,321 | 0 | 0 | 0 | 0 |
| 73300 201 | Social Security | 12,781 | 0 | 13,598 | 0 | 0 | 0 | 0 |
| 73300 204 | State Retirement | 8,905 | 0 | 8,905 | 0 | 0 | 0 | 0 |
| 73300 206 | Life Insurance | 26 | 0 | 44 | 0 | 0 | 0 | 0 |
| 73300 207 | Medical Insurance | 5,154 | 0 | 5,208 | 0 | 0 | 0 | 0 |
| 73300 212 | Employer Medicare | 2,983 | 0 | 2,868 | 0 | 0 | 0 | 0 |
| 73300 307 | Communications | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73300 336 | Maintenance & Repairs - Equipment | 14,000 | 0 | 19,000 | 0 | 0 | 0 | 0 |
| 73300 348 | Postal Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73300 349 | Printing, Stationery & Forms | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73300 355 | Travel | 1,558 | 0 | 1,859 | 0 | 0 | 0 | 0 |
| 73300 399 | Other Contracted Services | 54,177 | 0 | 54,540 | 0 | 0 | 0 | 0 |
| 73300 429 | Instructional Supplies & Materials | 10,810 | 0 | 12,801 | 0 | 0 | 0 | 0 |
| 73300 452 | Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73300 457 | In Service/Staff Development | 500 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73300 599 | Other Charges | 1,401 | 0 | 4,856 | 0 | 0 | 0 | 0 |
| 73300 722 | Regular Instruction Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73300 790 | Other Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73300 | Budget Amendment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES FOR COMMUNITY S | $ 319,896 | $ 0 | $ 335,000 | $ 0 | $ 0 | $ 0 | $ 0 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
71200

BRADLEY COUNTY SCHOOL FUNDS - 141

| Account No. | | General Purpose School Fund Audited 2016-2017 | General Purpose School Fund Original Budget 2017-2018 | General Purpose School Fund Amend. Budget 2017-2018 | General Purpose School Fund Budget Request 2018-2019 | Co. Mayor's Gen Purpose School Fund Proposal 2018-2019 | Finance's Gen Purpose School Fund Budget 2018-2019 | Gen Purpose School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| | OPERATION OF NON-INSTRUCTION SERVICES | | | | | | | |
| 73400 | EARLY CHILDHOOD EDUCATION | | | | | | | |
| 73400 307 | Communications | $ 13,320 | $ 0 | $ 13,927 | $ 0 | $ 0 | $ | $ |
| 73400 310 | Contracts with Other Public Agencies | 1,007,961 | 0 | 932,505 | 0 | 0 | 0 | 0 |
| 73400 330 | Operating Lease Payments | 20,242 | 0 | 27,223 | 0 | 0 | 0 | 0 |
| 73400 336 | Maintenance & Repairs- Equipment | 25,037 | 0 | 14,968 | 0 | 0 | 0 | 0 |
| 73400 355 | Travel | 13,154 | 0 | 12,490 | 0 | 0 | 0 | 0 |
| 73400 399 | Other Contracted Services | 71,532 | 0 | 59,132 | 0 | 0 | 0 | 0 |
| 73400 429 | Instrucational Supplies & Materials | 38,020 | 0 | 41,627 | 0 | 0 | 0 | 0 |
| 73400 499 | Other Supplies & Materials | 42,587 | 0 | 38,317 | 0 | 0 | 0 | 0 |
| 73400 524 | In Service/Staff Development | 6,889 | 0 | 7,442 | 0 | 0 | 0 | 0 |
| 73400 599 | Other Charges | 51,299 | 0 | 46,401 | 0 | 0 | 0 | 0 |
| | TOTAL EARLY CHILDHOOD EDUCATION | $ 1,290,041 | $ 0 | $ 1,194,032 | $ 0 | $ 0 | $ 0 | $ 0 |
| 76000 | CAPITAL OUTLAY | | | | | | | |
| 76100 | REGULAR CAPITAL OUTLAY | | | | | | | |
| 76100 707 | Building Improvements | 4,242,148 | 1,022,728 | 2,193,728 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| 76100 | Other Construction | 14,508,408 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76100 799 | Other Capital Outlay(Computer Refresh) | 254,122 | 262,390 | 262,390 | 254,698 | 254,698 | 254,698 | 254,698 |
| 76100 | Budget Amendment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76000 | TOTAL EXPENDITURES FOR REGULAR CAP | $ 19,004,678 | $ 1,285,118 | $ 2,456,118 | $ 2,754,698 | $ 2,754,698 | $ 2,754,698 | $ 2,754,698 |
| 99100 | Operating Transfers | | | | | | | |
| 99100 504 | Indirect Cost | 0 | | 3,866 | | | | |
| 99100 590 | Transfers to Other Funds | 0 | 0 | 1,345,595 | 0 | 0 | 0 | 0 |
| | Total Inderct Cost | 0 | 0 | 1,349,461 | 0 | 0 | 0 | 0 |
| | GRAND TOTAL EXPENDITURES | $ 88,964,982 | $ 73,011,860 | $ 77,487,218 | $ 78,616,748 | $ 78,616,748 | $ 78,616,748 | $ 78,616,748 |

BRADLEY COUNTY, TENNESSEE
SUMMARY STATEMENT OF PROPOSED REVENUES AND OTHER SOURCES WITH EXPENDITURES AND OTHER USES
For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FEDERAL FUNDS - 142

| Account No. | | Federal School Fund Audited 2016-2017 | Federal School Fund Original Budget 2017-2018 | Federal School Fund Amended Budget 2017-2018 | Federal School Fund Budget Request 2018-2019 | Co. Mayor's Federal School Fund Budget Request 2018-2019 | Finance's Federal School Fund Budget Request 2018-2019 | Federal School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| | ESTIMATED REVENUES AND OTHER SOURCES | | | | | | | |
| 44000 | Other Local Revenues | 3,736 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47100 | Federal Funds Received Thru State | 4,675,043 | 4,271,514 | 5,697,182 | 4,682,609 | 4,682,609 | 4,682,609 | 4,682,609 |
| 47600 | Direct Federal Revenues | 651,528 | 840,327 | 853,385 | 0 | 0 | 0 | 0 |
| 49000 | Other Sources | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14100 | TOTAL ESTIMATED REVENUES AND OTHER S | $ 5,330,307 | $ 5,111,841 | $ 6,550,567 | $ 4,682,609 | $ 4,682,609 | $ 4,682,609 | $ 4,682,609 |
| | Reserves and/or Fund Balances - Beginning | $ 297,258 | $ 300,925 | $ 300,925 | $ 300,925 | $ 300,925 | $ 300,925 | $ 300,925 |
| | Other Sources & Adjustments | - | | | | | | |
| | TOTAL AVAILABLE FUNDS | $ 5,627,565 | $ 5,412,766 | $ 6,851,492 | $ 4,983,534 | $ 4,983,534 | $ 4,983,534 | $ 4,983,534 |
| | Less: Total Expenditures & Transfers | 5,326,640 | 5,111,834 | 6,550,567 | 4,682,609 | 4,682,609 | 4,682,609 | 4,682,609 |
| | FUND BALANCE, END OF YEAR | $ 300,925 | $ 300,932 | $ 300,925 | $ 300,925 | $ 300,925 | $ 300,925 | $ 300,925 |

Reserve
Required Reserve

BRADLEY COUNTY, TENNESSEE
SUMMARY STATEMENT OF PROPOSED REVENUES AND OTHER SOURCES WITH EXPENDITURES AND OTHER USES

For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FEDERAL FUNDS - 142

| | | Federal School Fund Audited 2016-2017 | Federal School Fund Original Budget 2017-2018 | Federal School Fund Amended Budget 2017-2018 | Federal School Fund Budget Request 2018-2019 | Co. Mayor's Federal School Fund Budget Request 2018-2019 | Finance's Federal School Fund Budget Request 2018-2019 | Federal School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| | ESTIMATED EXPENDITURES AND OTHER USES | | | | | | | |
| | Instruction | | | | | | | |
| 71100 | Regular Instruction Program | $ 1,287,863 | 1,055,615 | 1,333,575 | 1,109,108 | 1,109,108 | 1,109,108 | 1,109,108 |
| 71200 | Special Education Program | 1,153,475 | 1,131,568 | 1,548,686 | 1,192,331 | 1,192,331 | 1,192,331 | 1,192,331 |
| 71300 | Vocational Education Program | 163,742 | 94,200 | 183,225 | 83,756 | 83,756 | 83,756 | 83,756 |
| 71600 | Adult Education Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Support Services | | | | | | | |
| 72100 | Students | 605,465 | 615,026 | 653,811 | 723,241 | 723,241 | 723,241 | 723,241 |
| 72200 | Instructional Staff | 1,271,840 | 1,301,149 | 1,749,372 | 683,806 | 683,806 | 683,806 | 683,806 |
| 72300 | General Administration | 633,328 | 656,900 | 774,973 | 638,400 | 638,400 | 638,400 | 638,400 |
| 72400 | School Administration - Office of Principal | 1,166 | 576 | 13,167 | 1,167 | 1,167 | 1,167 | 1,167 |
| 72500 | Business Administration | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72600 | Operation and Maintenance of Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72700 | Student Transportation | 159,761 | 211,800 | 235,700 | 203,800 | 203,800 | 203,800 | 203,800 |
| 72800 | Other Support Services - Central and Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Operation of Non-Instructional Services | | | | | | | |
| 73100 | Food Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73300 | Community Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73400 | Early Childhood Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76100 | Regular Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99100 | Operating Transfers | 50,000 | 45,000 | 58,058 | 47,000 | 47,000 | 47,000 | 47,000 |
| | TOTAL ESTIMATED EXPENDITURES AND OTH | $ 5,326,640 | 5,111,834 | 6,550,567 | 4,682,609 | 4,682,609 | 4,682,609 | 4,682,609 |

BRADLEY COUNTY, TENNESSEE
SUMMARY STATEMENT OF PROPOSED REVENUES AND OTHER SOURCES WITH EXPENDITURES AND OTHER USES

For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FEDERAL FUNDS - 142

| | | Federal School Fund Audited 2016-2017 | Federal School Fund Original Budget 2017-2018 | Federal School Fund Amended Budget 2017-2018 | Federal School Fund Budget Request 2018-2019 | Co. Mayor's Federal School Fund Budget Request 2018-2019 | Finance's Federal School Fund Budget Request 2018-2019 | Federal School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 44000 | OTHER LOCAL REVENUES | | | | | | | |
| 44100 | Recurring Items | | | | | | | |
| 44110 | Interest Earned | $ | | | | | | |
| 44110 | Refund Telecommunications Fees | | | | | | | |
| 44130 | Sale of Materials & Supplies | | | | | | | |
| 44146 | E-Rate Funding | | | | | | | |
| 44170 | Miscellaneous Refunds | 3,736 | | | | | | |
| 44500 | Nonrecurring Items | | | | | | | |
| 44520 | Insurance Recovery | | | | | | | |
| 44530 | Sale of Equipment | | | | | | | |
| 44570 | Contributions & Gifts | | $ | $ | $ | $ | $ | $ |
| 44990 | Other Local Revenue | | | | | | | |
| 44000 | TOTAL OTHER LOCAL REVENUES | $ 3,736 | 0 | 0 | 0 | 0 | 0 | 0 |

BRADLEY COUNTY, TENNESSEE
SUMMARY STATEMENT OF PROPOSED REVENUES AND OTHER SOURCES WITH EXPENDITURES AND OTHER USES

For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FEDERAL FUNDS - 142

| | | Federal School Fund Audited 2016-2017 | Federal School Fund Original Budget 2017-2018 | Federal School Fund Amended Budget 2017-2018 | Federal School Fund Budget Request 2018-2019 | Co. Mayor's Federal School Fund Budget Request 2018-2019 | Finance's Federal School Fund Budget Request 2018-2019 | Federal School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 47000 | FEDERAL GOVERNMENT | | | | | | | |
| 47100 | Federal through State | | | | | | | |
| 47120 | Adult Basic Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47131 | Vocational Program Improvement | $ 202,185 | 132,979 | 200,448 | 123,779 | 123,779 | 123,779 | 123,779 |
| 47139 | Other Vocational | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47141 | ESEA Title I | 1,988,637 | 1,684,996 | 2,241,349 | 1,909,486 | 1,909,486 | 1,909,486 | 1,909,486 |
| 47143 | Education of the Handicapped Act | 1,920,364 | 1,963,324 | 2,490,768 | 1,999,591 | 1,999,591 | 1,999,591 | 1,999,591 |
| 47145 | Special Education - Preschool Grants | 57,549 | 66,944 | 94,691 | 66,940 | 66,940 | 66,940 | 66,940 |
| 47146 | English Language Acquisition Grants | 16,097 | 14,697 | 20,644 | 17,463 | 17,463 | 17,463 | 17,463 |
| 47147 | Safe & Drug Free Schools Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47189 | Title II | 296,171 | 241,073 | 378,857 | 307,625 | 307,625 | 307,625 | 307,625 |
| 47311 | First to the Top | 0 | 0 | 270,425 | 0 | 0 | 0 | 0 |
| 47590 | Other Federal through State | 194,040 | 167,500 | 0 | 257,725 | 257,725 | 257,725 | 257,725 |
| 47990 | Other Direct Federal Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47100 | TOTAL FEDERAL THROUGH STATE | $ 4,675,043 | 4,271,514 | 5,697,182 | 4,682,609 | 4,682,609 | 4,682,609 | 4,682,609 |
| 47990 | Direct Federal Revenues | | | | | | | |
| | Other Direct Federal Revenues | $ 651,528 | 840,327 | 853,385 | 0 | 0 | 0 | |
| 47600 | TOTAL DIRECT FEDERAL GOVERNMENT | $ 651,528 | 840,327 | 853,385 | 0 | 0 | 0 | 0 |
| 47000 | TOTAL FEDERAL GOVERNMENT | $ 5,326,571 | 5,111,841 | 6,550,567 | 4,682,609 | 4,682,609 | 4,682,609 | 4,682,609 |
| | TOTAL REVENUES | $ 5,330,307 | 5,111,841 | 6,550,567 | 4,682,609 | 4,682,609 | 4,682,609 | 4,682,609 |
| 49000 | OTHER SOURCES | | | | | | | |
| 49200 | Notes Issued | $ 0 | 0 | 0 | 0 | 0 | 0 | |
| 49300 | Capital Leases Issued | 0 | 0 | 0 | 0 | 0 | 0 | |
| 49700 | Insurance Recovery | 0 | 0 | 0 | 0 | 0 | 0 | |
| 49800 | Operating Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49000 | TOTAL OTHER SOURCES | $ 0 | 0 | 0 | 0 | 0 | 0 | |
| 14100 | TOTAL REVENUES AND OTHER SOURCES | $ 5,330,307 | 5,111,841 | 6,550,567 | 4,682,609 | 4,682,609 | 4,682,609 | 4,682,609 |

BRADLEY COUNTY, TENNESSEE
SUMMARY STATEMENT OF PROPOSED REVENUES AND OTHER SOURCES WITH EXPENDITURES AND OTHER USES

For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FEDERAL FUNDS - 142

| | | | Federal School Fund Audited 2016-2017 | Federal School Fund Original Budget 2017-2018 | Federal School Fund Amended Budget 2017-2018 | Federal School Fund Budget Request 2018-2019 | Co. Mayor's Federal School Fund Budget Request 2018-2019 | Finance's Federal School Fund Budget Request 2018-2019 | Federal School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|---|
| 71000 | | INSTRUCTION | | | | | | | |
| 71100 | | REGULAR EDUCATION PROGRAM - ELEMENTARY/SECONDARY | | | | | | | |
| 71100 | 116 | Teachers | $ 658,150 | 530,000 | 683,500 | 465,000 | 465,000 | 465,000 | 465,000 |
| 71100 | 117 | Career Ladder Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71100 | 127 | Career Ladder Extended Contracts | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71100 | 128 | Homebound Teachers | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71100 | 163 | Education Assistants | 237,987 | 147,610 | 266,742 | 265,000 | 265,000 | 265,000 | 265,000 |
| 71100 | 188 | Bonus Payments | 3,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 71100 | 189 | Other Salaries & Wages | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71100 | 195 | Substitute Teachers | | | 420 | | | | |
| 71100 | 198 | Non-Certified Substitute Teachers | 16,876 | 28,163 | 35,018 | 34,163 | 34,163 | 34,163 | 34,163 |
| 71100 | 201 | Social Security | 51,612 | 58,629 | 62,760 | 60,350 | 60,350 | 60,350 | 60,350 |
| 71100 | 204 | State Retirement | 63,432 | 65,452 | 66,701 | 72,652 | 72,652 | 72,652 | 72,652 |
| 71100 | 206 | Life Insurance | 605 | 675 | 675 | 800 | 800 | 800 | 800 |
| 71100 | 207 | Medical Insurance | 82,304 | 102,000 | 102,000 | 102,000 | 102,000 | 102,000 | 102,000 |
| 71100 | 212 | Medicare | 12,805 | 13,872 | 15,698 | 15,445 | 15,445 | 15,445 | 15,445 |
| 71100 | 205 | Retiree Medical Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71100 | 299 | Other Fringe Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71100 | 330 | Operating Lease Payments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71100 | 336 | Maintenance & Repair-Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71100 | 355 | Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71100 | 399 | Other Contracted Services | 3,700 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 71100 | 429 | Instructional Supplies & Materials | 66,392 | 59,214 | 63,786 | 58,698 | 58,698 | 58,698 | 58,698 |
| 71100 | 449 | Textbooks | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71100 | 499 | Other Supplies & Materials | 229 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 71100 | 535 | Fee Waivers | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71100 | 599 | Other Charges | 1,321 | 0 | 650 | 0 | 0 | 0 | 0 |
| 71100 | 722 | Regular Instruction Equipment | 89,450 | 35,000 | 20,625 | 20,000 | 20,000 | 20,000 | 20,000 |
| 71100 | | Budget Amendment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71100 | | TOTAL EXPENDITURES FOR REGULAR EDUCATION PROGRAM - ELEMENTARY/SECONDARY | $ 1,287,863 | 1,055,615 | 1,333,575 | 1,109,108 | 1,109,108 | 1,109,108 | 1,109,108 |
| 71000 | | INSTRUCTION | | | | | | | |
| 71200 | | SPECIAL EDUCATION PROGRAM | | | | | | | |
| 71200 | 116 | Teachers | $ 44,270 | 47,000.00 | 48,616 | 48,000 | 48,000 | 48,000 | 48,000 |
| 71200 | 117 | Career Ladder Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71200 | 162 | Clerical | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71200 | 163 | Educational Assistants | 614,272 | 496,864 | 725,000 | 502,891 | 502,891 | 502,891 | 502,891 |
| 71200 | 171 | Speech Pathologists | 97,873 | 99,960 | 120,000 | 105,000 | 105,000 | 105,000 | 105,000 |
| 71200 | 189 | Other Salaries & Wages | 0 | 0 | 5,600 | 0 | 0 | 0 | 0 |
| 71200 | 195 | Substitute Teachers | 0 | 0 | 1,950 | 0 | 0 | 0 | 0 |
| 71200 | 201 | Social Security | 44,638 | 53,250 | 58,600 | 53,250 | 53,250 | 53,250 | 53,250 |
| 71200 | 204 | State Retirement | 92,008 | 108,700 | 115,210 | 114,700 | 114,700 | 114,700 | 114,700 |
| 71200 | 206 | Life Insurance | 1,516 | 1,850 | 2,550 | 2,550 | 2,550 | 2,550 | 2,550 |
| 71200 | 207 | Medical Insurance | 223,298 | 277,300 | 307,300 | 317,500 | 317,500 | 317,500 | 317,500 |
| 71200 | 212 | Medicare | 10,439 | 12,752 | 15,837 | 15,752 | 15,752 | 15,752 | 15,752 |
| 71200 | 312 | Contract w/Private Agencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

BRADLEY COUNTY, TENNESSEE
SUMMARY STATEMENT OF PROPOSED REVENUES AND OTHER SOURCES WITH EXPENDITURES AND OTHER USES

For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FEDERAL FUNDS - 142

| | | | Federal School Fund Audited 2016-2017 | Federal School Fund Original Budget 2017-2018 | Federal School Fund Amended Budget 2017-2018 | Federal School Fund Budget Request 2018-2019 | Co. Mayor's Federal School Fund Budget Request 2018-2019 | Finance's Federal School Fund Budget Request 2018-2019 | Federal School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|---|
| 71200 | 369 | Contracts for Subs - Certified | | | 0 | 0 | 0 | 0 | 0 |
| 71200 | 370 | Contracts for Subs - Noncertified | | | 0 | 0 | 0 | 0 | 0 |
| 71200 | 399 | Other Contracted Services | 15,027 | 30,000 | 50,000 | 30,563 | 30,563 | 30,563 | 30,563 |
| 71200 | 429 | Instructional Supplies & Materials | 10,134 | 3,892 | 30,000 | 0 | 0 | 0 | 0 |
| 71200 | 499 | Other Supplies & Materials | 0 | 0 | 30,023 | 2,125 | 2,125 | 2,125 | 2,125 |
| 71200 | 599 | Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71200 | 725 | Special Education Equipment | 0 | 0 | 38,000 | 0 | 0 | 0 | 0 |
| 71200 | | Budget Amendment | | | | | | | |
| 71200 | | TOTAL EXPENDITURES FOR SPECIAL EDUC $ | 1,153,475 | 1,131,568 | 1,548,686 | 1,192,331 | 1,192,331 | 1,192,331 | 1,192,331 |
| 71000 | | INSTRUCTION | | | | | | | |
| 71300 | | VOCATIONAL EDUCATION PROGRAM | | | | | | | |
| 71300 | 116 | Teachers | $ 0 | 0 | 0 | 0 | 0 | 0 | 0 0 |
| 71300 | 117 | Career Ladder Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71300 | 189 | Other Salaries & Wages | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71300 | 195 | Substitute Teachers | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71300 | 201 | Social Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71300 | 204 | State Retirement | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71300 | 206 | Life Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71300 | 207 | Medical Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71300 | 212 | Medicare | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71300 | 336 | Maintenance & Repair-Equipment | 3,715 | 3,715 | 3,715 | 3,715 | 3,715 | 3,715 | 3,715 |
| 71300 | 355 | Travel | 0 | 0 | | 0 | 0 | 0 | 0 |
| 71300 | 399 | Other Contracted Services | | | 17,705 | 0 | | | |
| 71300 | 429 | Instructional Supplies & Materials | 12,098 | 15,588 | 25,388 | 15,588 | 15,588 | 15,588 | 15,588 |
| 71300 | 499 | Other Supplies & Materials | 12,837 | 4,299 | 11,594 | 4,299 | 4,299 | 4,299 | 4,299 |
| 71300 | 599 | Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71300 | 730 | Vocational Instruction Equipment | 135,092 | 70,598 | 124,823 | 60,154 | 60,154 | 60,154 | 60,154 |
| 71300 | | Budget Amendment | | | | | | | |
| 71300 | | TOTAL EXPENDITURES FOR VOCATIONAL I $ | 163,742 | 94,200 | 183,225 | 83,756 | 83,756 | 83,756 | 83,756 |
| 71000 | | TOTAL INSTRUCTIONAL EXPENDITURES $ | 2,605,080 | 2,281,383 | 3,065,486 | 2,385,195 | 2,385,195 | 2,385,195 | 2,385,195 |

BRADLEY COUNTY, TENNESSEE
SUMMARY STATEMENT OF PROPOSED REVENUES AND OTHER SOURCES WITH EXPENDITURES AND OTHER USES

For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FEDERAL FUNDS - 142

| | | | Federal School Fund Audited 2016-2017 | Federal School Fund Original Budget 2017-2018 | Federal School Fund Amended Budget 2017-2018 | Federal School Fund Budget Request 2018-2019 | Co. Mayor's Federal School Fund Budget Request 2018-2019 | Finance's Federal School Fund Budget Request 2018-2019 | Federal School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|---|
| 72000 | | SUPPORT SERVICES | | | | | | | 0 |
| 72100 | | STUDENTS | | | | | | | |
| 72130 | | OTHER STUDENT SUPPORT | | | | | | | |
| 72130 | 117 | Career Ladder Program | $ 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72130 | 123 | Guidance Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72130 | 130 | Social Workers | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72130 | 189 | Other Salaries & Wages | 337,254 | 352,662 | 370,612 | 403,830 | 403,830 | 403,830 | 403,830 |
| 72130 | 201 | Social Security | 19,830 | 21,877 | 22,990 | 24,812 | 24,812 | 24,812 | 24,812 |
| 72130 | 204 | State Retirement | 30,766 | 31,086 | 31,762 | 38,530 | 38,530 | 38,530 | 38,530 |
| 72130 | 206 | Life Insurance | 255 | 293 | 293 | 336 | 336 | 336 | 336 |
| 72130 | 207 | Medical Insurance | 37,004 | 44,170 | 44,170 | 58,081 | 58,081 | 58,081 | 58,081 |
| 72130 | 212 | Medicare | 4,638 | 5,191 | 5,451 | 5,876 | 5,876 | 5,876 | 5,876 |
| 72130 | 307 | Communication | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72130 | 322 | Evaluation & Testing | 8,450 | 2,750 | 2,750 | 2,000 | 2,000 | 2,000 | 2,000 |
| 72130 | 355 | Travel | 62,856 | 41,185 | 76,185 | 85,708 | 85,708 | 85,708 | 85,708 |
| 72130 | 399 | Other Contracted Services | 12,006 | 43,550 | 21,550 | 21,492 | 21,492 | 21,492 | 21,492 |
| 72130 | 429 | Instructional Supplies & Materials | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72130 | 499 | Other Supplies & Materials | 25,401 | 21,262 | 26,387 | 30,916 | 30,916 | 30,916 | 30,916 |
| 72130 | 524 | Staff Development | 8,692 | 11,000 | 11,660 | 11,660 | 11,660 | 11,660 | 11,660 |
| 72130 | 599 | Other Charges | 58,313 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 72130 | 790 | Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72130 | | Budget Amendment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72130 | | Total Expenditures for Other Student Support | $ 605,465 | 615,026 | 653,811 | 723,241 | 723,241 | 723,241 | 723,241 |
| 72100 | | TOTAL STUDENT SUPPORT | $ 605,465 | 615,026 | 653,811 | 723,241 | 723,241 | 723,241 | 723,241 |
| 72000 | | SUPPORT SERVICES | | | | | | | |
| 72200 | | INSTRUCTIONAL STAFF | | | | | | | |
| 72210 | | REGULAR INSTRUCTION PROGRAM | | | | | | | |
| 72210 | 105 | Supervisor/Director | $ 138,321 | 145,018 | 148,098 | 67,000 | 67,000 | 67,000 | 67,000 |
| 72210 | 117 | Career Ladder Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72210 | 129 | Librarians | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72210 | 132 | Material Supervisor | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72210 | 161 | Secretaries | 17,967 | 18,500 | 18,500 | 32,810 | 32,810 | 32,810 | 32,810 |
| 72210 | 163 | Educational Assistants | 19,050 | 21,000 | 21,000 | 21,740 | 21,740 | 21,740 | 21,740 |
| 72210 | 189 | Other Salaries & Wages | 293,044 | 345,004 | 345,004 | 142,375 | 142,375 | 142,375 | 142,375 |
| 72210 | 198 | Non-Certified Substitute Teachers | 11,460 | 7,800 | 7,800 | 0 | 0 | 0 | 0 |
| 72210 | 201 | Social Security | 26,801 | 33,322 | 33,512 | 16,370 | 16,370 | 16,370 | 16,370 |
| 72210 | 204 | State Retirement | 44,437 | 50,046 | 50,326 | 30,602 | 30,602 | 30,602 | 30,602 |
| 72210 | 206 | Life Insurance | 389 | 538 | 538 | 350 | 350 | 350 | 350 |
| 72210 | 207 | Medical Insurance | 54,484 | 69,455 | 78,835 | 47,752 | 47,752 | 47,752 | 47,752 |
| 72210 | 212 | Medicare | 6,766 | 7,491 | 7,536 | 3,835 | 3,835 | 3,835 | 3,835 |
| 72210 | 307 | Communications | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72210 | 308 | Consultants | 188,654 | 65,198 | 373,141 | 224,661 | 224,661 | 224,661 | 224,661 |
| 72210 | 336 | Maintenance & Repair-Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72210 | 330 | Operating Lease Payments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72210 | 355 | Travel | 83,143 | 145,462 | 145,462 | 8,500 | 8,500 | 8,500 | 8,500 |
| 72210 | 330 | Operating Lease Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

BRADLEY COUNTY, TENNESSEE
SUMMARY STATEMENT OF PROPOSED REVENUES AND OTHER SOURCES WITH EXPENDITURES AND OTHER USES

For the Fiscal Year Ending June 30, 2018

BRADLEY COUNTY SCHOOL FEDERAL FUNDS - 142

| | | | Federal School Fund Audited 2016-2017 | Federal School Fund Original Budget 2017-2018 | Federal School Fund Amended Budget 2017-2018 | Federal School Fund Budget Request 2018-2019 | Co. Mayor's Federal School Fund Budget Request 2018-2019 | Finance's Federal School Fund Budget Request 2018-2019 | Federal School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|---|
| 72210 | 348 | Postal Charges | 0 | 0 | 146 | 0 | 0 | 0 | 0 |
| 72210 | 399 | Other Contracted Services | 232,160 | 181,756 | 181,756 | 0 | 0 | 0 | 0 |
| 72210 | 429 | Instructional Supplies & Materials | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72210 | 432 | Library Books | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72210 | 437 | Periodicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72210 | 499 | Other Supplies & Materials | 34,084 | 121,622 | 123,998 | 13,353 | 13,353 | 13,353 | 13,353 |
| 72210 | 524 | Staff Development | 120,409 | 32,251 | 163,360 | 68,133 | 68,133 | 68,133 | 68,133 |
| 72210 | 599 | Other Charges | 671 | 50,360 | 50,360 | 0 | 0 | 0 | 0 |
| 72210 | 790 | Other Equipment | 0 | 6,325 | 0 | 6,325 | 6,325 | 6,325 | 6,325 |
| 72210 | | Budget Amendment | | | | | | | |
| 72210 | | Total Expenditures for Regular Instruction Progra | $ 1,271,840 | 1,301,149 | 1,749,372 | 683,806 | 683,806 | 683,806 | 683,806 |
| 72000 | | SUPPORT SERVICES | | | | | | | |
| 72200 | | INSTRUCTIONAL STAFF | | | | | | | |
| 72220 | | SPECIAL EDUCATION PROGRAM | | | | | | | |
| 72220 | 105 | Supervisor/Director | $ 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72220 | 117 | Career Ladder Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72220 | 124 | Psychological Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72220 | 135 | Assessment Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72220 | 161 | Secretaries | 73,425 | 75,000 | 75,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| 72220 | 189 | Other Salaries & Wages | 355,631 | 370,000 | 370,000 | 360,000 | 360,000 | 360,000 | 360,000 |
| 72220 | 201 | Social Security | 25,482 | 27,000 | 27,000 | 27,500 | 27,500 | 27,500 | 27,500 |
| 72220 | 204 | State Retirement | 42,168 | 45,000 | 45,000 | 49,000 | 49,000 | 49,000 | 49,000 |
| 72220 | 206 | Life Insurance | 389 | 400 | 400 | 400 | 400 | 400 | 400 |
| 72220 | 207 | Medical Insurance | 53,444 | 68,000 | 68,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| 72220 | 212 | Medicare | 5,959 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 72220 | 308 | Consultants | 0 | 50,000 | 56,526 | 10,000 | 10,000 | 10,000 | 10,000 |
| 72220 | 330 | Operating Lease Payments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72220 | 355 | Travel | 2,933 | 5,000 | 20,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 72220 | 399 | Other Contracted Services (Speech Therapists) | 0 | 0 | 30,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 72220 | 429 | Instructional Supplies and Materials | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72220 | 457 | In-Service Staff Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72220 | 499 | Other Supplies & Materials | 5,926 | 0 | 6,147 | 0 | 0 | 0 | 0 |
| 72220 | 524 | Staff Development | 67,971 | 10,000 | 70,400 | 10,000 | 10,000 | 10,000 | 10,000 |
| 72220 | 599 | Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72220 | 790 | Other Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72220 | | Budget Amendment | | | | | | | |
| 72220 | | Total Expenditures for Special Education Program | $ 633,328 | $ 656,900 | $ 774,973 | $ 638,400 | $ 638,400 | $ 638,400 | $ 638,400 |

BRADLEY COUNTY, TENNESSEE
SUMMARY STATEMENT OF PROPOSED REVENUES AND OTHER SOURCES WITH EXPENDITURES AND OTHER USES

For the Fiscal Year Ending June 30, 2018

BRADLEY COUNTY SCHOOL FEDERAL FUNDS - 142

| | | | Federal School Fund Audited 2016-2017 | Federal School Fund Original Budget 2017-2018 | Federal School Fund Amended Budget 2017-2018 | Federal School Fund Budget Request 2018-2019 | Co. Mayor's Federal School Fund Budget Request 2018-2019 | Finance's Federal School Fund Budget Request 2018-2019 | | Federal School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|---|---|
| 72000 | | SUPPORT SERVICES | | | | | | | | |
| 72200 | | INSTRUCTIONAL STAFF | | | | | | | | |
| 72230 | | VOCATIONAL EDUCATION | | | | | | | | |
| 72230 | 105 | Supervisor/Director | $ 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 72230 | 117 | Career Ladder Program | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 72230 | 161 | Secretaries | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 72230 | 162 | Clerical Personnel | 1,000 | 500 | 1,000 | 1,000 | 1,000 | 1,000 | | 1,000 |
| 72230 | 201 | Social Security | 62 | 31 | 62 | 62 | 62 | 62 | | 62 |
| 72230 | 204 | State Retirement | 90 | 45 | 91 | 91 | 91 | 91 | | 91 |
| 72230 | 206 | Life Insurance | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 72230 | 207 | Medical Insurance | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 72230 | 212 | Medicare | 14 | 0 | 14 | 14 | 14 | 14 | | 14 |
| 72230 | 355 | Travel | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 72230 | 499 | Other Supplies & Materials | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 72230 | 524 | In Service/Staff Development | 0 | 0 | 12,000 | 0 | 0 | 0 | | 0 |
| 72230 | 790 | Other Equipment | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 72230 | | Budget Amendment | | | | | | | | |
| 72220 | | Total Expenditures for Vocational Education | $ 1,166 | 576 | 13,167 | 1,167 | 1,167 | 1,167 | | 1,167 |
| 72220 | | TOTAL EXPENDITURES FOR INSTRUCTION/ | $ 1,906,334 | 1,958,625 | 2,537,512 | 1,323,373 | 1,323,373 | 1,323,373 | 0 | 1,323,373 |

BRADLEY COUNTY, TENNESSEE
SUMMARY STATEMENT OF PROPOSED REVENUES AND OTHER SOURCES WITH EXPENDITURES AND OTHER USES

For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL FEDERAL FUNDS - 142

| | | | Federal School Fund Audited 2016-2017 | Federal School Fund Original Budget 2017-2018 | Federal School Fund Amended Budget 2017-2018 | Federal School Fund Budget Request 2018-2019 | Co. Mayor's Federal School Fund Budget Request 2018-2019 | Finance's Federal School Fund Budget Request 2018-2019 | Federal School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|---|
| 72000 | | SUPPORT SERVICES | | | | | | | |
| 72700 | | STUDENT TRANSPORTATION | | | | | | | |
| 72710 | | TRANSPORTATION | | | | | | | |
| 72710 | 105 | Supervisor/Director | $ 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72710 | 146 | Bus Drivers | 124,564 | 150,000 | 170,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| 72710 | 162 | Clerical Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72710 | 189 | Other Salaries & Wages | 20,964 | 40,000 | 40,000 | 32,000 | 32,000 | 32,000 | 32,000 |
| 72710 | 201 | Social Security | 7,523 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 72710 | 204 | State Retirement | 4,600 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 72710 | 206 | Life Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72710 | 207 | Medical Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72710 | 212 | Medicare | 2,110 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 |
| 72710 | 307 | Communication | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72710 | 311 | Contracts with Other School Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72710 | 315 | Contracts with Vehicle Owners | 0 | 0 | 3,900 | 0 | 0 | 0 | 0 |
| 72710 | 338 | Maintenance & Repair-Vehicles | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72710 | 340 | Medical (Drug/Alcohol Testing) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72710 | 355 | Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72710 | 399 | Other Contracted Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72710 | 425 | Gasoline | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72710 | 499 | Other Supplies & Materials | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72710 | 511 | Vehicle & Equipment Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72710 | 524 | In Service/Staff Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72710 | 599 | Other Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72710 | 729 | Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72710 | | Budget Amendment | | | | | | | |
| 72700 | | TOTAL EXPENDITURES FOR TRANSPORTAT | $ 159,761 | 211,800 | 235,700 | 203,800 | 203,800 | 203,800 | 203,800 |
| 70000 | | Total Operating Expenditures | | | | | | | |
| 70000 | | TOTAL OPERATING EXPENDITURES | $ 5,276,640 | $ 5,066,834 | $ 6,492,509 | 4,635,609 | 4,635,609 | 4,635,609 | 4,635,609 |

BRADLEY COUNTY, TENNESSEE
SUMMARY STATEMENT OF PROPOSED REVENUES AND OTHER SOURCES WITH EXPENDITURES AND OTHER USES

For the Fiscal Year Ending June 30, 2018

BRADLEY COUNTY SCHOOL FEDERAL FUNDS - 142

| | | Federal School Fund Audited 2016-2017 | Federal School Fund Original Budget 2017-2018 | Federal School Fund Amended Budget 2017-2018 | Federal School Fund Budget Request 2018-2019 | Co. Mayor's Federal School Fund Budget Request 2018-2019 | Finance's Federal School Fund Budget Request 2018-2019 | Federal School Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 99100 | Indirect Cost | | | | | | | |
| 99100 504 | Indirect Cost | 50,000 | 45,000 | 58,058 | 47,000 | 47,000 | 47,000 | 47,000 |
| | Total Indirect Cost | 50,000 | 45,000 | 58,058 | 47,000 | 47,000 | 47,000 | 47,000 |
| | GRAND TOTAL EXPENDITURES | $ 5,326,640 | 5,111,834 | 6,550,567 | 4,682,609 | 4,682,609 | 4,682,609 | 4,682,609 |

BRADLEY COUNTY, TENNESSEE
ESTIMATED REVENUES AND AVAILABLE FUNDS
For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL
CENTRAL CAFETERIA FUND - 143

| Account No. | | Central Cafeteria Fund Audited Budget 2016-2017 | Central Cafeteria Fund Budget 2017-2018 | Amended Cafeteria Fund Budget 2017-2018 | Central Cafeteria Fund Budget 2018-2019 | Co Mayor Central Cafeteria Fund Proposal 2018-2019 | Finance's Central Cafeteria Fund Budget 2018-2019 | Central Cafeteria Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| | ESTIMATED REVENUES AND OTHER SOURCES | | | | | | | |
| 43521 | Lunch Payments - Children | $ 817,337 | $ 1,027,400 | $ 1,027,400 | $ 1,027,400 | $ 1,027,400 | $ 1,027,400 | $ 1,027,400 |
| 43522 | Lunch Payments - Adults | 119,841 | 170,000 | 170,000 | 170,000 | 170,000 | 170,000 | 170,000 |
| 43523 | Income From Breakfast | 72,381 | 102,000 | 102,000 | 102,000 | 102,000 | 102,000 | 102,000 |
| 43525 | A La Carte Sales | 484,108 | 620,000 | 620,000 | 623,000 | 623,000 | 623,000 | 623,000 |
| 43583 | TBI Criminal Background Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43990 | Other Charges for Service (Ice Cream Sales) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44110 | Interest Earned | 5,108 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 44170 | Miscellaneous Refunds | 0 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 47111 | USDA Lunch | 2,520,982 | 3,200,000 | 3,200,000 | 3,200,000 | 3,200,000 | 3,200,000 | 3,200,000 |
| | USDA Commodities | 338,469 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47113 | USDA Breakfast | 795,477 | 840,000 | 840,000 | 840,000 | 840,000 | 840,000 | 840,000 |
| 47114 | USDA Other | 18,498 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| | Other Federal through State | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL ESTIMATED REVENUES AND OTHER S | $ 5,172,201 | $ 6,005,600 | $ 6,005,600 | $ 6,008,600 | $ 6,008,600 | $ 6,008,600 | $ 6,008,600 |
| | Reserves and/or Fund Balances - Beginning | $ 993,353 | $ 1,006,623 | $ 1,006,623 | $ 1,002,933 | $ 1,002,933 | $ 1,002,933 | $ 1,002,933 |
| | Other Sources & Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL AVAILABLE FUNDS | $ 6,165,553 | $ 7,012,223 | $ 7,012,223 | $ 7,011,533 | $ 7,011,533 | $ 7,011,533 | $ 7,011,533 |
| | Less: Total Expenditures & Transfers | 5,158,931 | 6,005,400 | 6,009,290 | 6,008,600 | 6,008,600 | 6,008,600 | 6,008,600 |
| | FUND BALANCE, END OF YEAR | $ 1,006,623 | $ 1,006,823 | $ 1,002,933 | $ 1,002,933 | $ 1,002,933 | $ 1,002,933 | $ 1,002,933 |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

BRADLEY COUNTY SCHOOL
CENTRAL CAFETERIA FUND - 143

| Account No. | | Central Cafeteria Fund Audited Budget 2016-2017 | Central Cafeteria Fund Budget 2017-2018 | Amended Cafeteria Fund Budget 2017-2018 | Central Cafeteria Fund Budget 2018-2019 | Co Mayor Central Cafeteria Fund Proposal 2018-2019 | Finance's Central Cafeteria Fund Budget 2018-2019 | Central Cafeteria Fund Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| | ESTIMATED EXPENDITURES AND OTHER USES | | | | | | | |
| 73100 | CENTRAL CAFETERIA FUND | | | | | | | |
| 119 | Accountants/Bookkeepers | $ 591 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 165 | Cafeteria Personnel | 1,734,643 | 2,200,000 | 2,200,000 | 2,200,000 | 2,200,000 | 2,200,000 | 2,200,000 |
| 169 | Part-Time Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 524 | In-Service /Staff Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 201 | Social Security | 102,258 | 145,000 | 145,000 | 145,000 | 145,000 | 145,000 | 145,000 |
| 204 | State Retirement | 172,547 | 220,000 | 220,000 | 220,000 | 220,000 | 220,000 | 220,000 |
| 207 | Medical Insurance | 452,448 | 560,000 | 560,000 | 560,000 | 560,000 | 560,000 | 560,000 |
| 210 | Unemployment Compensation | 794 | 1,400 | 1,400 | 1,600 | 1,600 | 1,600 | 1,600 |
| 212 | Medicare | 24,104 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 302 | Advertising | 131 | 0 | 0 | 0 | 0 | 0 | 0 |
| 307 | Communications | 9,244 | 12,000 | 12,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 320 | Dues & Memberships | 946 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 327 | Freight Expenses | 104 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Laundry Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 336 | Maintenance & Repair - Equipment | 64,994 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 347 | Pest Control | 7,925 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 355 | Travel | 3,512 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 361 | Permits | 1,330 | 0 | 0 | 0 | 0 | 0 | 0 |
| 399 | Other Contracted Services | 66,185 | 93,000 | 93,000 | 93,000 | 93,000 | 93,000 | 93,000 |
| 421 | Food Preparation Supplies | 12,124 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 422 | Food Supplies | 1,918,716 | 2,250,000 | 2,250,000 | 2,250,000 | 2,250,000 | 2,250,000 | 2,250,000 |
| 427 | Ice Cream | 24,724 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 435 | Office Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 451 | Uniforms | 6,745 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 469 | USDA - Commodities | 338,469 | 0 | 0 | 0 | 0 | 0 | 0 |
| 499 | Other Supplies & Materials | 164,400 | 205,000 | 205,000 | 205,000 | 205,000 | 205,000 | 205,000 |
| 509 | Refunds | 2,283 | 0 | 2,283 | 0 | 0 | 0 | 0 |
| 524 | In-Service /Staff Development | 178 | 0 | 0 | 0 | 0 | 0 | 0 |
| 533 | Criminal Investigation of Applicants - TBI | 1,607 | 0 | 1,607 | 0 | 0 | 0 | 0 |
| 534 | Refund to Applicant for Criminal Investigation | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 599 | Other Charges | 2,387 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 710 | Food Service Equipment | 45,542 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| | TOTAL ESTIMATED EXPENDITURES AND OTH | $ 5,158,931 | $ 6,005,400 | $ 6,009,290 | $ 6,008,600 | $ 6,008,600 | $ 6,008,600 | $ 6,008,600 |
| | One Time Capital Projects | 4,729,491 | 1,411,518 | 2,822,465 | 2,887,178 | 2,887,178 | 2,887,178 | 2,887,178 |
| | | 45,542 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |

# BRADLEY COUNTY

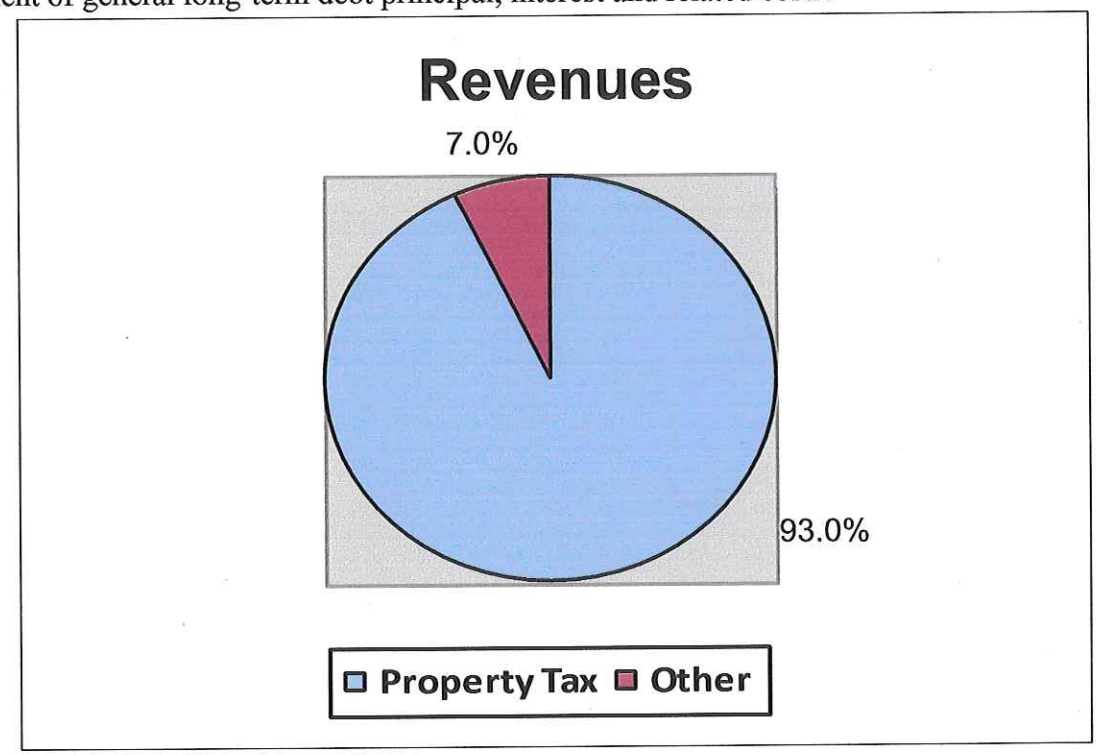
# GENERAL DEBT SERVICE

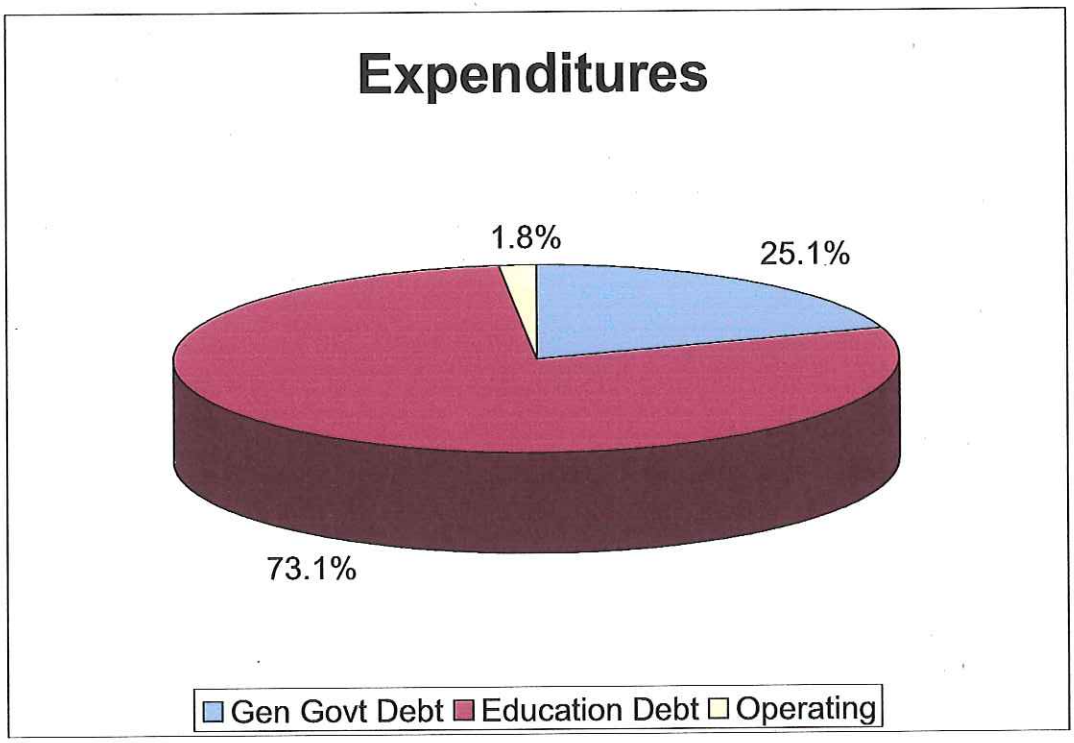
**The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, debt principal, interest, and related costs of Bradley County. As of June 30, 2018, Bradley County had $91,516,445 in outstanding debt. ($71,918,833 for Schools; $17,527,612 for County General; and $2,070,000 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 - $2,070,000; (4) Local Government Public Improvement Loans - $47,313,399, (5) Inter-fund Loan-$8,892,399 and (5) Capital Leases (School)- $15,690,647.**

# 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, 2019

GENERAL DEBT SERVICE - 151

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Co. Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|
| 40100 | COUNTY PROPERTY TAXES | | | | | | |
| 40110 | Current Property Tax | $ 4,901,044 | $ 6,753,509 | $ 6,859,975 | 7,947,229 | $ 7,947,229 | $ 7,947,229 |
| 40120 | Trustee's Collections - Prior Year | 99,049 | 250,000 | 116,288 | 150,000 | 150,000 | 150,000 |
| 40130 | Cir Clk/Clk & Master Collection | 112,598 | 130,000 | 77,194 | 115,000 | 115,000 | 115,000 |
| 40140 | Interest and Penalty | 21,409 | 35,000 | 22,432 | 30,000 | 30,000 | 30,000 |
| 40161 | Payments in Lieu of Taxes - T.V.A. | 3,177 | 3,000 | 4,018 | 4,000 | 4,000 | 4,000 |
| 40162 | Payments in Lieu of Taxes - Local Utilities | 2,293 | 2,293 | 3,112 | 3,000 | 3,000 | 3,000 |
| 40163 | Payments in Lieu of Taxes - Other | 328,492 | 328,468 | 675,148 | 675,148 | 675,148 | 675,148 |
| | Total County Property Taxes | $ 5,468,062 | $ 7,502,270 | $ 7,758,167 | $ 8,924,377 | $ 8,924,377 | $ 8,924,377 |
| 40300 | STATUTORY LOCAL TAXES | | | | | | |
| 40320 | Bank Excise Tax | $ 22,698 | $ 20,000 | 28,323 | 28,000 | $ 28,000 | $ 28,000 |
| 40350 | Interstate Telecommunications Tax | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Statutory Local Taxes | $ 22,698 | $ 20,000 | $ 28,323 | $ 28,000 | $ 28,000 | $ 28,000 |
| | Total Local Taxes | $ 5,490,760 | $ 7,522,270 | $ 7,786,490 | $ 8,952,377 | $ 8,952,377 | $ 8,952,377 |
| 44100 | RECURRING ITEMS | | | | | | |
| 44110 | Investment Income | $ 5,250 | $ 5,250 | $ 5,250 | $ 5,250 | $ 5,250 | $ 5,250 |
| 44170 | Miscellaneous Refund | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Recurring Items | $ 5,250 | $ 5,250 | $ 5,250 | $ 5,250 | $ 5,250 | $ 5,250 |

BRADLEY COUNTY, TENNESSEE
ESTIMATED REVENUE AND AVAILABLE FUNDS
For the Fiscal Year Ending June 30, 2019

GENERAL DEBT SERVICE - 151

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Co. Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|
| 44500 | NONRECURRING ITEMS | | | | | | |
| 44570 | Contributions & Gifts | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Total Nonrecurring Items | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 46800 | STATE OF TENNESSEE | | | | | | |
| 46820 | Hall Income Tax | $ 80,344 | $ 25,000 | 494 | 494 | $ 494 | $ 494 |
| 46851 | State Revenue Sharing - T.V.A. | 135,560 | 150,000 | 160,000 | 160,000 | 160,000 | 160,000 |
| 46990 | Other State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total State of Tennessee | $ 215,904 | $ 175,000 | $ 160,494 | $ 160,494 | $ 160,494 | $ 160,494 |
| 47590 | Fed Thru State | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Total Revenues | $ 5,711,914 | $ 7,702,520 | $ 7,952,234 | $ 9,118,121 | $ 9,118,121 | $ 9,118,121 |
| 49000 | OTHER SOURCES | | | | | | |
| 48100 | Payments to Refunded Debt Escrow Agent | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 49400 | Refunding Debt Issued | 0 | 0 | 0 | 0 | 0 | 0 |
| 49[illegible] | Premiums on Debt Issued | 0 | 0 | 0 | 0 | 0 | 0 |
| 47[illegible] | Tax Credit Bond Rebate | 304,696 | 303,387 | 303,387 | 303,387 | 303,387 | 303,387 |
| | Discounts on Debt Issued | 0 | | | | | |
| | Contributions | 100,158 | | | | | |
| 49800 | Transfers From Other Funds (Parks Lighting) | | | | 0 | | |
| 49800 | Transfers From Other Funds (Industrial Park) | | 250,000 | 250,000 | 0 | 0 | 0 |
| 49800 | Transfers From Other Funds (Work Release) | | 150,000 | 150,000 | 0 | 0 | 0 |
| 49800 | Transfers From Other Funds (Fire) | 214,013 | 210,713 | 210,713 | 212,413 | 212,413 | 212,413 |
| | Total Other Sources | $ 618,867 | $ 914,100 | $ 914,100 | $ 515,800 | $ 515,800 | $ 515,800 |
| | Total Revenue And Other Sources | $ 6,330,781 | $ 8,616,620 | $ 8,866,334 | $ 9,633,921 | $ 9,633,921 | $ 9,633,921 |
| | Fund Balance, Beginning Of Year | $ 10,242,491 | $ 9,619,659 | $ 9,334,612 | $ 9,450,614 | $ 9,450,614 | $ 9,450,614 |
| | TOTAL AVAILABLE FUNDS | $ 16,573,272 | $ 18,236,279 | $ 18,200,946 | $ 19,084,534 | $ 19,084,535 | $ 19,084,535 |
| | Less: Total Expenditure & Transfers | 7,238,660 | 8,745,332 | 8,750,332 | 9,157,988 | 9,157,988 | 9,157,988 |
| | FUND BALANCE, END OF YEAR | $ 9,334,612 | $ 9,490,947 | $ 9,450,614 | $ 9,926,547 | $ 9,926,547 | $ 9,926,547 |

Reserve Required (13 Mos X Principal, Interest & Fee Payment) 9,921,153

34680

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

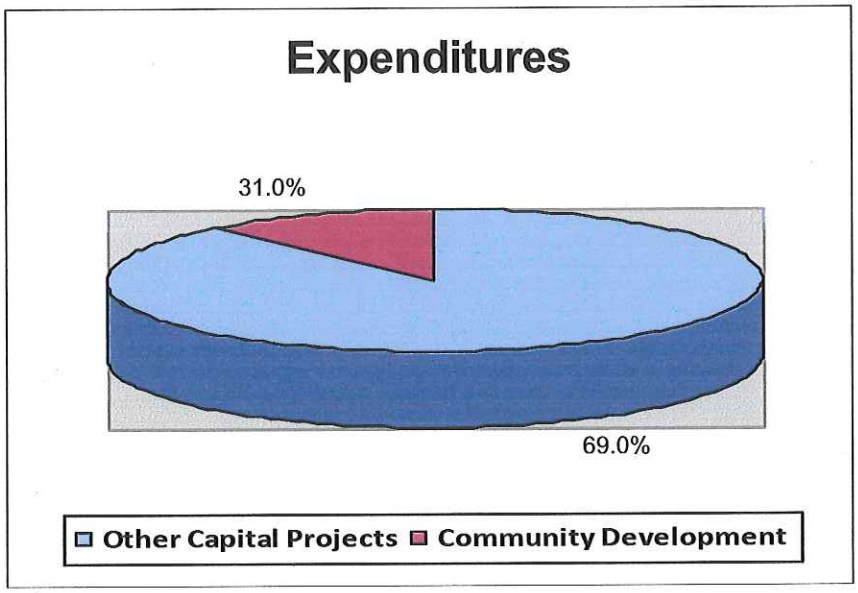
GENERAL DEBT SERVICE - 151

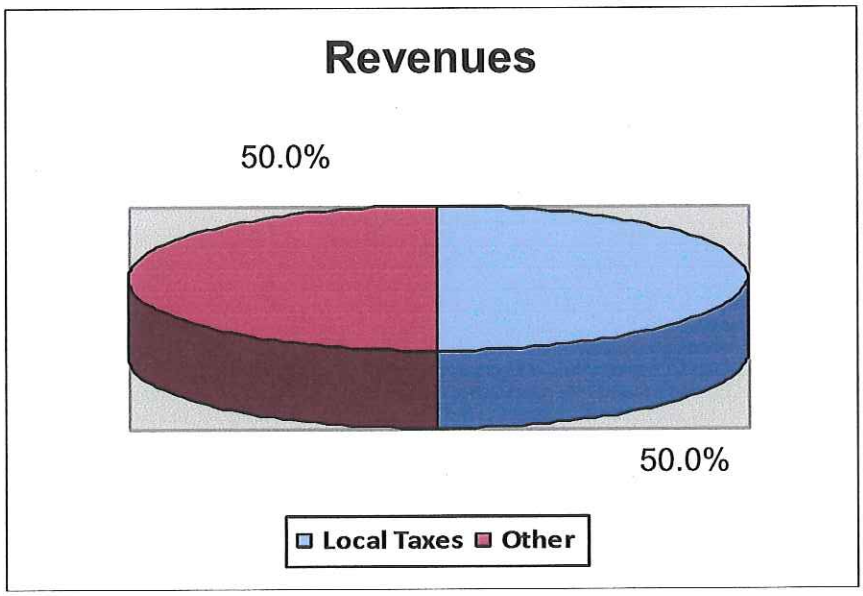
| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Amended Budget And Estimated Totals 2017-2018 | Co. Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|
| 58400 | OTHER CHARGES | | | | | | |
| 301 | Accounting Services | $ 2,500 | $ 2,500 | $ 2,500 | $ 2,500 | $ 2,500 | $ 2,500 |
| 510 | Trustee's Commission | 111,161 | 160,000 | 165,000 | 160,000 | 160,000 | 160,000 |
| 599 | Other Charges | 0 | | | | | |
| | Total Other Charges | $ 113,661 | $ 162,500 | $ 167,500 | $ 162,500 | $ 162,500 | $ 162,500 |
| | GENERAL GOVERNMENT DEBT SERVICE | | | | | | |
| 82110 601 | Principal on Bonds | $ 165,000 | $ 165,000 | $ 165,000 | $ 170,000 | $ 170,000 | $ 170,000 |
| 82110 601 | Principal on Bonds-Workhouse $2 Million (2) | | 115,000 | 115,000 | | | |
| 82110 601 | Principal on Bonds-Industrial Park $3 Million (3) | | 185,000 | 185,000 | | | |
| 82110 601 | Principal on Bonds-Energy Project (5) | | 0 | | 183,331 | 183,331 | 183,331 |
| 82110 602 | Principal on Notes | | 0 | | 0 | 0 | 0 |
| 82110 612 | Principal on Other Loans | 826,288 | 869,357 | 869,357 | 1,287,286 | 1,287,286 | 1,287,286 |
| 82210 603 | Interest On Bonds | 49,012 | 45,713 | 45,713 | 42,413 | 42,413 | 42,413 |
| 82210 603 | Interest On Bonds- Industrial Park $3 Million (3) | | 60,000 | 60,000 | | | |
| 82210 603 | Interest On Bonds- Workhouse $2 Million (2) | | 30,250 | 30,250 | | | |
| 82210 603 | Interest On Bonds- Energy Project (5) | | 0 | | 55,046 | 55,046 | 55,046 |
| 82210 613 | Interest on Other Loans | 249,558 | 470,808 | 470,808 | 359,153 | 359,153 | 359,153 |
| 82310 699 | Other Debt Service | 103,495 | 250,822 | 250,822 | 200,000 | 200,000 | 200,000 |
| | Total General Government Debt Service | $ 1,393,353 | $ 2,191,950 | $ 2,191,950 | $ 2,297,229 | $ 2,297,229 | $ 2,297,229 |
| | EDUCATION DEBT SERVICE | | | | | | |
| 82130 601 | Principal on Bonds | $ 745,000 | $ 760,000 | $ 925,000 | $ 870,000 | $ 870,000 | $ 870,000 |
| 82130 601 | Principal on Bonds-Lake Forest (1) | 0 | 0 | 0 | 620,000 | 620,000 | 620,000 |
| 82130 602 | Principal on Notes | 0 | 0 | | | | |
| 82130 612 | Principal on Other Loans | 2,873,712 | 2,990,643 | 2,825,643 | 2,747,714 | 2,747,714 | 2,747,714 |
| 82130 610 | Principal on Capital Leases | 96,233 | 0 | | | | |
| 82230 603 | Interest on Bonds | 965,180 | 651,475 | 773,910 | 630,384 | 630,384 | 630,384 |
| 82230 603 | Interest On Bonds-Lake Forest $ (1) | 0 | 350,000 | 350,000 | 464,000 | 464,000 | 464,000 |
| 82230 611 | Interest on Capital Leases | 3,925 | 0 | | | | |
| 82230 613 | Interest on Other Loans | 812,932 | 1,243,566 | 1,121,131 | 966,161 | 966,161 | 966,161 |
| 82330 606 | Other Debt Issuance Charges | | | | | | |
| 82330 699 | Other Debt Service | 234,664 | 395,198 | 395,198 | 400,000 | 400,000 | 400,000 |
| | Total Education Debt Service | $ 5,731,646 | $ 6,390,882 | $ 6,390,882 | $ 6,698,259 | $ 6,698,259 | $ 6,698,259 |
| | TRANSFERS OUT | | | | | | |
| 99100 599 | Other Charges | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | $ 7,238,660 | $ 8,745,332 | $ 8,750,332 | $ 9,157,988 | $ 9,157,988 | $ 9,157,988 |

(1) LAKE FOREST BONDS--9/1/2017
(5) ESG

# CAPITAL PROJECTS FUND

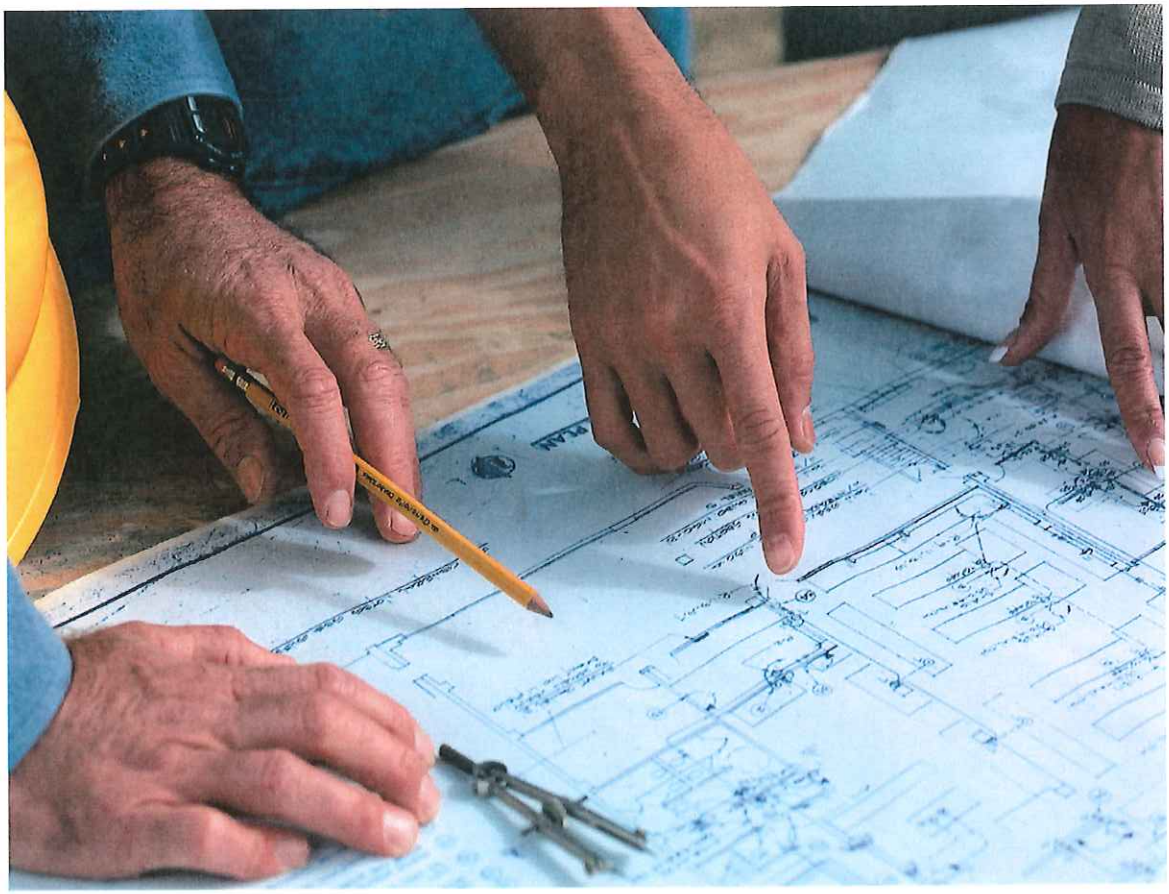
These funds are used to account for the receipt of debt and other specific revenue sources that are legally restricted to expenditures for construction and/or renovation.



# 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.**



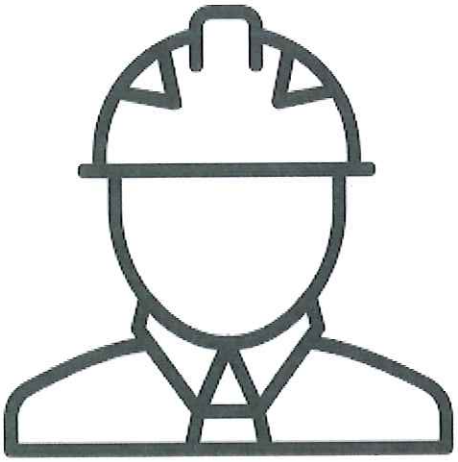
BRADLEY COUNTY, TENNESSEE
ESTIMATED REVENUE AND AVAILABLE FUNDS
For the Fiscal Year Ending June 30, 2019

COMMUNITY DEVELOPMENT FUND - 172

| Account No. | | Actual 2013-2014 | Actual 2014-2015 | Actual 2015-2016 | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Co Mayor's Budget Proposal 2018-2019 | Finance Budget Proposal 2018-2019 | Budget 2018-2019 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 40100 | COUNTY PROPERTY TAXES | | | | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | |
| 40110 | Current Property Tax | $ 962,129 | $ 1,023,864 | $ 1,029,663 | $ 1,177,502 | 23,000 | 26,489 | 27,000 | 27,000 | 27,000 | |
| 40120 | Trustee's Collections - Prior | 30,034 | 30,894 | 15,206 | 19,264 | 20,000 | 500 | 600 | 600 | 600 | |
| 40130 | Circuit/Clerk & Master Collections - Prior Years | 19,361 | 17,721 | 16,415 | 19,675 | 0 | 3,689 | 3,600 | 3,600 | 3,600 | |
| 40140 | Interest & Penalty | 5,568 | 5,630 | 4,493 | 4,473 | 0 | 0 | 0 | 0 | 0 | |
| 40161 | Payments in Lieu of Taxes - T.V.A. | 708 | 711 | 708 | 763 | 0 | 0 | 0 | 0 | 0 | |
| 40162 | Payments in Lieu of Taxes - Local Utilities | 453 | 468 | 511 | 551 | 0 | 0 | | | | |
| 40163 | Payments in Lieu of Taxes - Other | 19,172 | 35,065 | 42,791 | 78,925 | 0 | 0 | 0 | 0 | 0 | GE, Coke, Whirlpool,Mars Amozon, Wacker, Duracell |
| 40220 | Hotel/Motel Tax (2%) | | | | 313,499 | 310,000 | 310,068 | 313,100 | 313,100 | 313,100 | 1% Increase |
| 40320 | Bank Excise Tax | 4,007 | 5,390 | 5,874 | 5,453 | 0 | 0 | 0 | 0 | 0 | |
| 44570 | Contributions - Amazon TDOT Project | 0 | 0 | 0 | 0 | | | | | | |
| 44570 | Contribuitions -Santek | | | | 562,454 | 0 | 0 | 0 | 0 | 0 | |
| 46820 | Income Tax | 4,003 | 6,239 | 19,626 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 46851 | State Revenue Sharing - TVA | 28,380 | 29,798 | 30,136 | 32,570 | 0 | 0 | 0 | 0 | 0 | |
| 46980 | Other State Grants-Amazon Fast Track | 0 | 0 | 0 | 0 | | | | | | |
| 48140 | Contracted Services | 0 | 0 | 0 | 0 | | | | | | |
| 48990 | Other | 0 | 0 | 0 | 0 | | | | | | |
| | Total Revenue | $ 1,073,815 | $ 1,155,780 | $ 1,165,423 | $ 2,215,129 | $ 353,000 | $ 340,746 | $ 344,300 | $ 344,300 | $ 344,300 | |
| 49000 | OTHER SOURCES | | | | | | | | | | |
| 49800 | Transfers from Other Funds | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 3,000,000 * | $ 0 | $ 0 | $ 0 | *Industrial Park Loan Proceeds |
| | Total Other Sources | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 3,000,000 | $ 0 | $ 0 | $ 0 | |
| | Total Revenues & Other Sources | $ 1,073,815 | $ 1,155,780 | $ 1,165,423 | $ 2,215,129 | $ 353,001 | $ 3,340,746 | $ 344,300 | $ 344,300 | $ 344,300 | |
| | Fund Balance, Beginning of year | 1,124,280 | 1,055,181 | 1,328,840 | 1,200,394 | 2,104,741 | 2,104,741 | 758,745 | 758,745 | 758,745 | |
| | TOTAL AVAILABLE FUNDS | $ 2,198,095 | $ 2,210,961 | $ 2,494,263 | $ 3,415,523 | $ 2,457,742 | $ 5,445,487 | $ 1,103,046 | $ 1,103,046 | $ 1,103,046 | |
| | Less: Expenditures | 1,142,914 | 882,121 | 1,929,577 | 1,310,782 | 2,150,148 | 4,686,743 | 990,124 | 990,124 | 990,124 | |
| | FUND BALANCE, END OF YEAR | $ 1,055,181 | $ 1,328,840 | $ 564,686 | $ 2,104,741 | $ 307,594 | $ 758,745 | $ 112,921 | $ 112,922 | $ 112,922 | |

| COMMUNITY DEVELOPMENT FUND - 172 | Actual 2013-2014 | Actual 2014-2015 | Actual 2015-2016 | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Co Mayor's Budget Proposal 2018-2019 | Finance Budget Proposal 2018-2019 | Budget 2018-2019 | |
|---|---|---|---|---|---|---|---|---|---|---|
| 58000 OTHER OPERATIONS | | | | | | | | | | |
| 58120 599 Industrial Development (Whirlpool) | 0 | 0 | 0 | 0 | | | | | | |
| 58120 724 Industrial Development (Wacker) | 1,000,000 | 597,045 | 637,075 | 0 | | 25,000 | 25,000 | 25,000 | 25,000 | |
| 58120 316 Contributions-Taylor Springs | | | | | | 145 * | 220,574 | 220,574 | 220,574 | = $ 2,000,000.99 |
| 58120 713 Industrial Development (Interchanges) | 112,023 | 149,456 | 175,921 | 268,021 | | | | | | |
| 58120 339 Industrial Development (Strategic Plan - Grant Match) | 0 | 0 | 0 | 0 | | | | | | |
| 58120 723 Industrial Development (Benton Pike) | 0 | 0 | 0 | 0 | | | | | | |
| 58120 454 Industrial Development (Minnis Rd Sewer) | 0 | 0 | 0 | 0 | | | | | | |
| 58120 799 Industrial Development (Amazon) | 0 | 0 | 0 | 0 | | | | | | = 1,010,000 + 1 Million in 189 |
| 58120 791 Industrial Development (Veterans Nurs Home) | 0 | 105,114 | 10,738 | 0 | 894,148 | 894,148 | 0 | | | = $ 3,000,000.00 Loan for Industrial Park |
| 58120 790 Industrial Development (New Ind. Park) | 0 | 0 | 1,073,605 | 1,013,050 | | 2,511,450 | 488,550 | 488,550 | 488,550 | |
| 58190 599 Economic Development (Greenway) | 9,400 | 9,400 | 9,400 | 0 | | | | | | |
| 58190 599 Transfer to Debt Service ( Industrial Park Improvement) | | | | | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | |
| 99100 590 Transfer to Health & Wellness ( Industrial Park Improvement) | | | | | 1,000,000 | 1,000,000 | | | | |
| Transfer to 189 Other Projects Fund | | | | | | | | | | |
| Total Capital Projects | $ 1,121,423 | $ 861,015 | $ 1,906,739 | $ 1,281,071 | $ 2,144,148 | $ 4,680,743 | $ 984,124 | $ 984,124 | $ 984,124 | |
| 58400 OTHER CHARGES | | | | | | | | | | |
| 510 Trustee's Commission | $ 21,491 | $ 21,106 | $ 22,838 | $ 29,711 | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 | $ 6,000 | |
| TOTAL EXPENDITURES | $ 1,142,914 | $ 882,121 | $ 1,929,577 | $ 1,310,782 | $ 2,150,148 | $ 4,686,743 | $ 990,124 | $ 990,124 | $ 990,124 | |

* If not spent carries to next year



## BRADLEY COUNTY

# OTHER CAPITAL PROJECTS FUND

**The Other Capital Projects Fund is used to pay for major capital projects.**

BRADLEY COUNTY, TENNESSEE
ESTIMATED REVENUE AND AVAILABLE FUNDS
For the Fiscal Year Ending June 30, 2018

OTHER CAPITAL PROJECTS- 189

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 | |
|---|---|---|---|---|---|---|---|---|
| 40100 | COUNTY PROPERTY TAXES | | | | | | | |
| 40110 | Current Property Tax | $ 840,395 | $ 741,855 | $ 755,993 | $ 543,794 | $ 543,794 | $ 543,794 | 1¢ To debt Service & 2% Incre |
| 40120 | Trustee's Collections - Prior Year | 637 | 1,000 | 19,065 | 15,000 | 15,000 | 15,000 | |
| 40130 | Circuit/Clerk & Master Collections - Prior Years | 17,488 | 15,900 | 15,900 | 7,000 | 7,000 | 7,000 | |
| 40140 | Interest & Penalty | 1,242 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | |
| 40161 | Payments in Lieu of Taxes - T.V.A. | 545 | 1,000 | 1,000 | 500 | 500 | 500 | |
| 40162 | Payments in Lieu of Taxes - Local Utilities | 393 | 1,000 | 500 | 500 | 500 | 500 | |
| 40163 | Payments in Lieu of Taxes - Other | 56,336 | 56,332 | 74,401 | 75,000 | 75,000 | 75,000 | |
| 40320 | Bank Excise Tax | 3,893 | 3,893 | 3,893 | 3,893 | 3,893 | 3,893 | |
| | Total Local Taxes | $ 920,929 | $ 824,180 | $ 873,952 | $ 648,887 | $ 648,887 | $ 648,887 | |
| | Total Revenue | $ 920,929 | $ 824,180 | $ 873,952 | $ 648,887 | $ 648,887 | $ 648,887 | |
| 44100 | RECURRING ITEMS | | | | | | | |
| 44110 | Investment Income | $ 168,384 | $ 120,000 | $ 146,394 | $ 147,600 | $ 147,600 | $ 147,600 | Per Trustee |
| 44145 | Sale of Recycled Materials | 0 | 0 | 0 | 0 | 0 | 0 | |
| 44540 | Sale of Property | 0 | 0 | 0 | 0 | 0 | 0 | |
| 44570 | Contributions & Gifts (Santek) | 0 | 700,000 | 856625 | 800,000 | 800,000 | 800,000 | 4 yrs. X 40,000 = 160,000 (200,000 Donation) County Fronted $40,000 |
| 44570 | Contributions & Gifts (Bank of Cleveland) | 0 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | |
| 46820 | Income Tax | 19,977 | 11,123 | 11,123 | 100 | 100 | 100 | |
| 46851 | State Revenue Sharing - TVA | 23,248 | 10,000 | 10,416 | 10,416 | 10,416 | 10,416 | |
| | Total Recurring Items | $ 211,609 | $ 881,123 | $ 1,064,558 | $ 998,116 | $ 998,116 | $ 998,116 | |
| 49000 | OTHER SOURCES | | | | | | | |
| | Prior year Trustee Revenue Adjustments | $ | $ | $ | $ 0 | $ 0 | $ 0 | |
| 49700 | Insurance Recovery | | | | 0 | 0 | 0 | |
| | Transfer from 171 Fund | | 0 | | 0 | 0 | | |
| | Transfer from 172 Fund | | 1,000,000 | 994,500 | 0 | 0 | 0 | |
| | Transfers from 171 Fund For Recreastion | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total Other Sources | $ 0 | $ 1,000,000 | $ 994,500 | $ 0 | $ 0 | $ 0 | |
| | Total Revenues & Other Sources | $ 1,132,538 | $ 2,705,303 | $ 2,933,010 | $ 1,647,003 | $ 1,647,003 | $ 1,647,003 | |
| | Fund Balance, Beginning of year*** | 379,273 | 311,364 | 311,364 | 620,768 | 620,768 | 620,768 | |
| | ***16-17 Transfer from 179 funds TOTAL AVAILABLE FUNDS | $ 1,511,811 | $ 3,016,667 | $ 3,244,374 | $ 2,267,771 | $ 2,267,771 | $ 2,267,771 | |
| | Less: Expenditures | 1,200,447 | 2,621,606 | 2,623,606 | 1,925,000 | 2,175,000 | 2,175,000 | |
| | FUND BALANCE, END OF YEAR | $ 311,364 | $ 395,061 | $ 620,768 | $ 342,771 | $ 92,771 | $ 92,771 | |

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2018

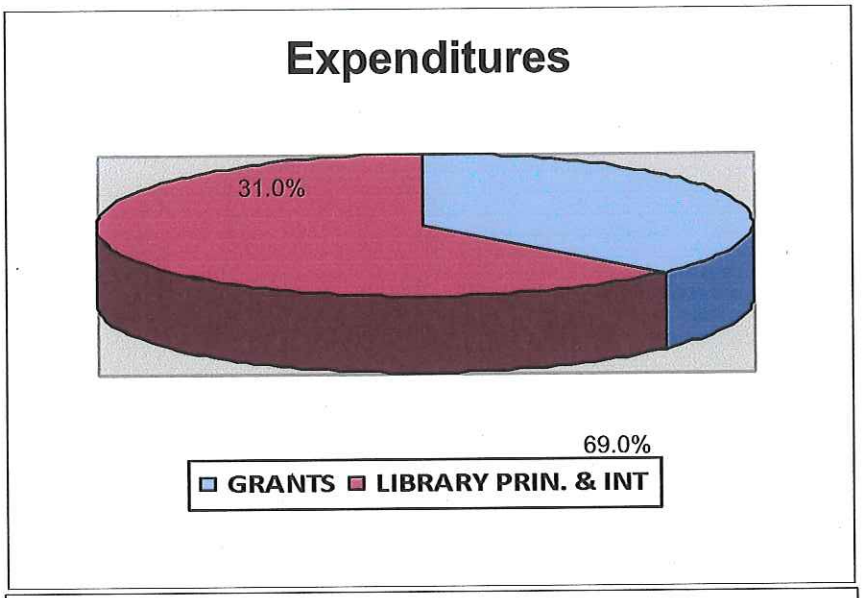
OTHER CAPITAL PROJECTS- 189

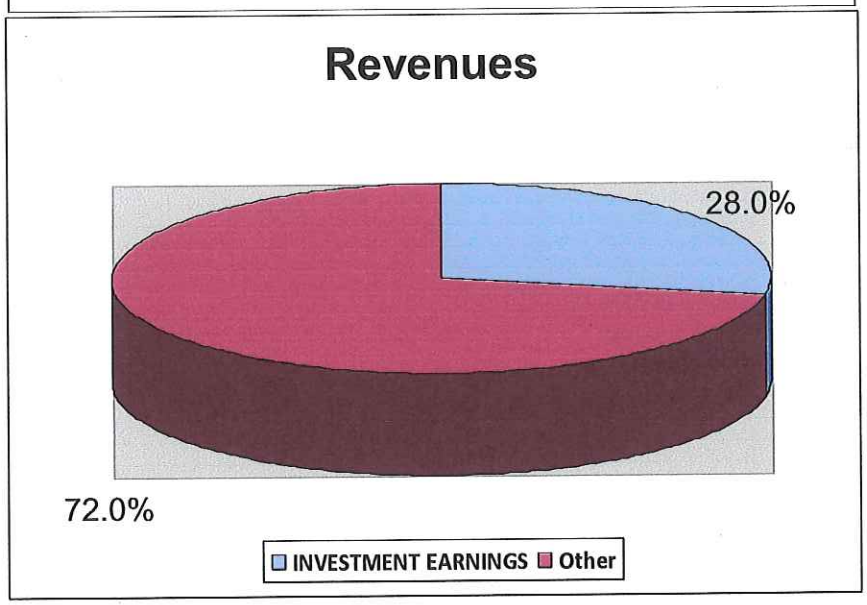
| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Co Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 | |
|---|---|---|---|---|---|---|---|---|
| 90000 | **CAPITAL PROJECTS** | | | | | | | |
| 91150 | **Social, Cultural & Recreation Projects** | | | | | | | |
| 790 | Parks - Lighting Project | 0 | 0 | 0 | 0 | 0 | 0 | |
| 790 | Parks - 98 GMC Jimmy & 03 Chevy Astro Van | 0 | 0 | 0 | 0 | 0 | 0 | |
| 799 | Parks - New Park Construction | 0 | 0 | 0 | 0 | 0 | 0 | |
| 799 | Parks - New Park Construction (Grants) | 180,392 | 0 | 0 | 0 | 0 | 0 | |
| 91190 | **Other Gen Government Projects (Wacker)** | | | | | | | |
| 799 | Veteran's Nursing Home | 0 | 0 | 0 | 1,000,000 | 1,000,000 | 1,000,000 | 1-15-2019 = 2,000,000 Comentment |
| | **Capital Projects** | | | | | | | |
| 91300 | Education Capital Projects | 0 | 0 | 0 | | 0 | 0 | |
| 790 | Shcools-Locks | | | | 0 | 250,000 | 250,000 | |
| 311 | Schools-Lake | 1,000,000 | 2,600,000 | 2,600,000 | 900,000 | 900,000 | 900,000 | 10-2018 When Santek $ Comes in |
| | Total Capital Projects | $ 1,180,392 | $ 2,600,000 | $ 2,600,000 | $ 1,900,000 | $ 2,150,000 | $ 2,150,000 | |
| 58400 | OTHER CHARGES | | | | | | | |
| 510 | Trustee's Commission | $ 20,055 | $ 21,606 | $ 23,606 | $ 25,000 | $ 25,000 | $ 25,000 | |
| | TOTAL EXPENDITURES | $ 1,200,447 | $ 2,621,606 | $ 2,623,606 | $ 1,925,000 | $ 2,175,000 | $ 2,175,000 | |

# 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. Tennessee Code Ann.§9-21-408 was amended by 2016 Public Chapter 832 specifically authorizing Bradley County to make inter fund loans from the County's endowment fund derived from the sale of Bradley Memorial Hospital. This law became effective on July 1, 2016.



BRADLEY COUNTY, TENNESSEE
ESTIMATED REVENUE AND AVAILABLE FUNDS
For the Fiscal Year Ending June 30, 2019

HEALTH, WELLNESS & QUALITY OF LIFE - 192
CAPITAL PROJECTS FUND - ENDOWMENT

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | Co Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 | |
|---|---|---|---|---|---|---|---|---|---|
| 44100 | RECURRING ITEMS | | | | | | | | |
| 44110 | Investment Income | $ 159,145 | $ 155,000 | $ 159,072 | $ 165,649 | $ 166,753 | $ 166,753 | $ 166,753 | Per Trustees |
| 44170 | Miscellaneous Refunds (Reciprocal Funds) | | 0 | 0 | | | 0 | 0 | |
| 44180 | Expenditure Credits | 0 | 0 | 0 | | | 0 | 0 | |
| 44990 | Other Local Revenues | 0 | 0 | 0 | | | 0 | 0 | |
| 49800 | Transfer From Community Development-Ind. Park | | | | | 250,000 | 250,000 | 250,000 | |
| 49800 | Transfer from Parks & Recreation (Lighting ) | | | | | 29,500 | 29,500 | 29,500 | |
| 49800 | Transfer from Workhouse | | | | | 150,000 | 150,000 | 150,000 | |
| | Total Recurring Items | $ 159,145 | $ 155,000 | $ 159,072 | $ 165,649 | $ 596,253 | $ 596,253 | $ 596,253 | |
| | Total Revenue | $ 159,145 | $ 155,000 | $ 159,072 | $ 165,649 | $ 596,253 | $ 596,253 | $ 596,253 | |
| 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 | $ 159,145 | $ 155,000 | $ 159,072 | $ 165,649 | $ 596,253 | $ 596,253 | $ 596,253 | |
| | Fund Balance, Beginning of Year | 16,618,066 | 14,476,144 | 14,476,144 | 7,630,596 | 7,630,596 | 7,630,596 | 7,630,596 | |
| | TOTAL AVAILABLE FUNDS | $ 16,777,211 | $ 14,631,144 | $ 14,635,216 | $ 7,796,245 | $ 8,226,849 | $ 8,226,849 | $ 8,226,849 | |
| | Less: Total Expenditures & Transfers | 2,301,067 | 167,907 | 7,004,620 | 182,681 | 182,681 | 182,681 | $ 182,681 | |
| | FUND BALANCE, END OF YEAR* | $ 14,476,144 | $ 14,463,237 | $ 7,630,596 | * $ 7,613,564 | $ 8,044,168 | $ 8,044,168 | $ 8,044,168 | |

* $2.2 Million Borrowed to Build Workhouse. The use of the Fund Balance was approved by the State and the regulations changed by Legislation

**(2) WORKHOUSE- TRUSTEE BONDS –12/1/2016**
**2 MILLION @ 2% FOR 15 YEARS**
**(3) INDUSTRIAL Park -trustee bonds--7-15-2017**
**3 million @ 2% for 15 years**
**(4) Parks Lighting $**

BRADLEY COUNTY, TENNESSEE
STATEMENT OF PROPOSED EXPENDITURES
For the Fiscal Year Ending June 30, 2019

HEALTH, WELLNESS & QUALITY OF LIFE - 192

| Account No. | | Actual 2016-2017 | Original Budget 2017-2018 | Estimated Totals 2017-2018 | Budget Request 2018-2019 | Co Mayor's Budget Proposal 2018-2019 | Finance Proposed Budget 2018-2019 | Budget 2018-2019 |
|---|---|---|---|---|---|---|---|---|
| 55900 | OTHER PUBLIC HEALTH & WELFARE | | | | | | | |
| 309 | Contributions - Grants 2013 | $ 0 | $ 29,007 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 310 | Contributions - Grants 2011 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 316 | Contributions - Grants 2017 | 0 | 0 | 56,320 | 35,854 | 35,854 | 35,854 | 35,854 |
| 399 | Contributions - Grants 2010 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 499 | Contributions - Grants 2012 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 505 | Judgments (To United Way) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 599 | Contributions - Grants 22008 (Water) | 0 | 30,900 * | 30,900 | 31,827 | 31,827 | 31,827 | 31,827 |
| 602 | Contributions - Library Debt | 101,067 | 108,000 | 110,000 | 115,000 | 115,000 | 115,000 | 115,000 |
| | Total Other Expenses | $ 101,067 | $ 167,907 | $ 197,220 | $ 182,681 | $ 182,681 | $ 182,681 | $ 182,681 |
| 99100 | Transfers Out | | | | | | | |
| 590 | Transfers to Other Funds | 2,200,000 | | 6,807,400 | | | | |
| | TOTAL EXPENDITURES AND TRANSFERS | $ 2,301,067 | $ 167,907 | $ 7,004,620 | $ 182,681 | $ 182,681 | $ 182,681 | $ 182,681 |

* Transferring the balance left in both water line grants (2008- $4,441.29 and 2009-$15,000) to 599 plus adding the addittional dollars approved by Finance to bring balance to 30000 then adding 3% increase per year.

# 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. I t 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 | Bradley Co Other Cap Projects | Total Bradley County Direct Rate | Bradley Co Fire O/S Fringe | Bradley Co Fire I/S Fringe | City of Cleveland | City of Charleston |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 |
| 2015 | 2014 | 0.5349 | 0.0277 | 0.1276 | 0.5624 | 0.2985 | 0.2674 | - | 0.0016 | 0.0520 | | 1.87 | 0.34 | 0.42 | 1.77 | 0.44 |
| 2016 | 2015 | 0.5339 | 0.0250 | 0.1244 | 0.5539 | 0.2941 | 0.2414 | - | - | 0.0580 | 0.0414 | 1.87 | 0.42 | 0.44 | 1.77 | 0.44 |
| 2017 | 2016 | 0.5339 | 0.0250 | 0.1244 | 0.5539 | 0.2941 | 0.2414 | - | - | 0.0580 | 0.0414 | 1.87 | 0.42 | 0.44 | 1.77 | 0.44 |
| 2018 | 2017 | 0.4598 | 0.0228 | 0.1135 | 0.4984 | 0.2754 | 0.3049 | - | - | 0.0000 | 0.0336 | 1.7084 | 0.3908 | 0.4067 | 1.77 | 0.52 |
| 2019 | 2018 | 0.4498 | 0.0228 | 0.1135 | 0.4964 | 0.2774 | 0.3349 | - | - | 0.0000 | 0.0136 | 1.7084 | 0.3908 | 0.4067 | 2.06 | 0.49 |

Source: Bradley County Assessor of Property

Bradley County, Tennessee
Principal Employers
Current Year and Nine Years Ago

| Employer | 2018 Employees | 2018 Rank | 2018 County Employment | 2010 Employees | 2010 Rank | 2010 County Employment |
|---|---|---|---|---|---|---|
| Whirlpool Corporation (Maytag) | 1,435 | 1 | 2.70% | 1,400 | 1 | 4.14% |
| Bradley County Schools | 1,200 | 2 | 2.26% | 1,100 | 3 | 3.25% |
| Tennova Healthcare-Cleveland | 1,120 | 3 | 2.11% | 1,175 | 2 | 3.47% |
| Amazon | 1,101 | 4 | 2.07% | - | | 0.00% |
| Peyton's Southeastern | 1,100 | 5 | 2.07% | 950 | 4 | 2.81% |
| Wacker Polysilicon | 682 | 7 | 1.28% | | | 0.00% |
| Lee University | | | 0.00% | 625 | 8 | 1.85% |
| Jackson Furniture | 852 | 6 | 1.60% | 530 | 9 | 1.57% |
| Cleveland City Schools | 664 | 8 | 1.25% | 650 | 6 | 1.92% |
| Walmart (Two Stores) | 682 | 9 | 1.28% | 780 | 5 | 2.31% |
| Bradley County Government | 620 | 10 | 1.17% | 630 | 7 | 1.86% |
| Total | 9,456 | | 17.77% | 7,840 | | 23.18% |

Total Employment - Average Annual 2017 53,200
Total Employment - Average Annual 2009 33,827

Sources: Chamber of Commerce
Tennessee Department of Labor

Bradley County, Tennessee
Principal Taxpayers
For the Fiscal Year Ended June 30, 2018

| Taxpayer | Type of Business | 2018 Rank | 2018 Tax Liability | Percentage of Total Taxes Levied | 2008 Rank | 2008 Assessed Valuation | 2008 Tax Liability | Percentage of Total Taxes Levied |
|---|---|---|---|---|---|---|---|---|
| Wacker | Solar Products | 1 | $ 3,667,355 | 9.18% | | - | - | 0.00% |
| Community Health Systems | Hospitals | 2 | 422,999 | 1.06% | 3 | $ 24,177,681 | $ 494,518 | 1.45% |
| Mars, Inc. | Candies, Cookies | 3 | 571,074 | 1.43% | 2 | 29,778,535 | 521,492 | 1.53% |
| Olin Mathieson | Chemical Company | 4 | 534,241 | 1.34% | 6 | 19,130,998 | 384,272 | 1.13% |
| Life Care Centers | Nursing Homes | 5 | 484,696 | 1.21% | 5 | 26,036,231 | 439,328 | 1.29% |
| Whirlpool | Appliance Manufacturer | 6 | 534,547 | 1.34% | | 27,089,213 | - | 0.00% |
| Duracell/Gillette | Battery Manufacturer | 7 | 421,770 | 1.06% | 4 | 18,153,765 | 387,488 | 1.14% |
| Bayer Healthcare | Health Products | 8 | 371,963 | 0.93% | 10 | 12,904,721 | 247,368 | 0.73% |
| Volunteer Energy Coop | Utility | 9 | 325,516 | 0.81% | 9 | 12,991,481 | 262,427 | 0.77% |
| Arch Chemicals | Chemical Company | 10 | 276,835 | 0.69% | | - | - | 0.00% |
| | | | | 19.04% | | | | 8.04% |

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 |
|---|---|---|---|---|---|---|---|
| 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 | 7.0 |
| 2015 | 102,975 | 2,229,305,775 | 21,649 | 38.3 | 15.9 | 10,490 | 5.1 |
| 2016 | 104,091 | 2,320,604,754 | 22,294 | 39 | 15.9 | 10,490 | 4.7 |
| 2017 | 104,091 | 2,429,067,576 | 23,336 | 39.4 | 15.9 | 10,176 | 4.1 |
| 2018 | 104,091 | 2,429,067,576 | 23,336 | 39.4 | 15.9 | 10,176 | 4.1 |
| 2019 | 105,560 | 2,565,319,120 | 24,302 | 40 | 16.2 | 10,176 | 3.5 |

(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, 2018

**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.