

The Budget of Hamblen County, Tennessee



The Appropriation Resolution

The Tax Levy Resolution

The Nonprofit Appropriation Resolution

and

Budget Statements of the Individual Funds

For the Year Ending June 30, 2014

HAMBLEN COUNTY, TENNESSEE
Budget for the Fiscal Year Ending June 30, 2014
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Hamblen County Officials
June 30, 2013

Officials

Bill Brittain, County Mayor
Barry Poole, Highway Commissioner
Dr. Dale Lynch, Director of Schools
John Baskette, Trustee
Keith Ely, Assessor of Property
Linda Wilder, County Clerk
Teresa West, Circuit and General Sessions Courts Clerk
Kathy Terry, Clerk and Master
Jim Clawson, Register
Esco Jarnagin, Sheriff
Joey Barnard, Finance Director

Board of County Commissioners*

Stancil Ford, Chairman	Herbert Harville
Larry Baker	Louis Jarvis
Larry Carter	Paul LeBel
Tim Dennison	Wayne NeSmith
Rick Eldridge	Nancy Phillips
Doyle Fullington	Howard Shipley
Tim Goins	Dana Wampler

Board of Highway Commissioners

E.C. Long, Chairman	Tom Hyde
Charles Anderson	Delbert Nix
Gail Free	Wayne Pigmon
J.P. Hall	

Board of Education

Joe Gibson, Jr., Chairman	Janice Haun
Gary Chesney	Carolyn Holt
Roger Greene	Clyde Kinder
James Grigsby	

**The Budget Committee is comprised of all County Commissioners, chaired by Larry Baker.*

**RESOLUTION FIXING THE TAX LEVY IN
HAMBLLEN COUNTY, TENNESSEE
FOR FISCAL YEAR BEGINNING JULY 1, 2013**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Hamblen County, Tennessee, assembled in regular session on this 20th day of June, 2013, that the combined tax rate for Hamblen County, Tennessee for the year beginning July 1, 2013 shall be \$1.64 on each \$100 of taxable property inside the corporate limits of the City of Morristown and \$1.85 on each \$100 of taxable property outside the corporate limits of the City of Morristown, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

<u>Fund</u>	<u>Inside Rate</u>	<u>Outside Rate</u>
General	0.46	0.46
Solid Waste/Sanitation	0.00	0.21
General Purpose School	0.89	0.89
General Debt Service	0.29	0.29
Total	<u>\$ 1.64</u>	<u>\$ 1.85</u>

SECTION 2. BE IT FURTHER RESOLVED that all resolutions of the Board of County Commissioners of Hamblen County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 3. 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 General Fund.

SECTION 4. BE IT FURTHER RESOLVED that there is levied a motor vehicle privilege tax as provided by law. The proceeds of the \$27 motor vehicle privilege tax herein levied shall accrue \$14 to General Fund and \$13 to General Purpose School Fund.

SECTION 5. BE IT FURTHER RESOLVED that there is levied a hotel/motel occupancy tax as provided by law. The proceeds of the hotel/motel occupancy tax herein levied shall accrue to the General Fund for the specific purpose of capital improvements to Cherokee Park.

SECTION 6. BE IT FURTHER RESOLVED that a local option sales tax is levied as provided by law. The first 50% of the sales tax shall accrue to the General Purpose School Fund; of the remaining 50%, the first \$625,000 shall accrue to the Solid Waste/Sanitation Fund and the remainder shall accrue to the General Debt Service Fund.

SECTION 7. BE IT FURTHER RESOLVED that revenues derived from State Revenue Sharing - T.V.A. shall accrue as follows: the first \$351,821 shall accrue to the Highway Capital Projects Fund; the remaining revenues shall accrue to the General Fund.

SECTION 8. BE IT FURTHER RESOLVED that revenues derived from interest earned on the cash balances in the Central Cafeteria Fund shall accrue to that fund; revenues derived from interest earnings on the cash balances in the Drug Control Fund shall accrue to that fund; all other interest earnings from cash balances shall accrue to the General Debt Service Fund.

SECTION 9. BE IT FURTHER RESOLVED that revenues derived from \$0.02 (two cents) of the property tax levied to the General Debt Service Fund shall accrue and be restricted for the purpose of retiring debt issued for construction and renovations related to Morristown-Hamblen High School West.

SECTION 10. BE IT FURTHER RESOLVED that this resolution takes effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 20th day of June, 2013.

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF HAMBLEN COUNTY, TENNESSEE,
FOR THE YEAR BEGINNING JULY 1, 2013, AND ENDING JUNE 20, 2014**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Hamblen County, Tennessee, assembled in session on the 20th day of June, 2013, 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 Hamblen County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the county's debt maturing during the year beginning July 1, 2013, and ending June 30, 2014, according to the following schedule:

GENERAL FUND

51100	County Commission	\$	197,036
51210	Board of Equalization		7,200
51300	County Mayor		199,254
51400	County Attorney		51,293
51500	Election Commission		252,597
51600	Register of Deeds		286,769
51720	Planning		285,721
51760	Geographical Information Systems		25,000
51810	Other Facilities		801,148
51910	Preservation of Records		20,064
52100	Accounting and Budgeting		261,672
52200	Purchasing		41,643
52300	Property Assessor's Office		380,685
52310	Reappraisal Program		137,200
52400	County Trustee's Office		352,778
52500	County Clerk's Office		695,629
52600	Data Processing		99,458
52900	Other Finance		261,058
53100	Circuit Court		792,843
53300	General Sessions Court		304,590
53330	Drug Court		139,798
53400	Chancery Court		334,027
53500	Juvenile Court		371,779
53950	Courtroom Security		267,803
54110	Sheriff's Department		2,794,948
54160	Administration of Sexual Offender Registry		3,200
54210	Jail		2,871,333
54220	Workhouse		79,716
54250	Work Program		124,949
54310	Fire Prevention		180,000
54410	Civil Defense		83,361
54490	Other Emergency Management		141,436
54510	Inspection and Regulation		8,600
54610	County Coroner/Medical Examiner		82,700
55110	Local Health Center		583,400
55120	Rabies and Animal Control		133,500
55140	Nursing Home		2,000
55170	Alcohol and Drug Programs		5,000
55180	Crippled Children Services		6,242
55390	Appropriations to State		110,500
55520	Aid to Dependent Children		8,000

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55530	Child Support	15,000
55590	Other Local Welfare Services	45,000
55710	Sanitation Management	15,000
55900	Other Public Health and Welfare	1,500
56100	Adult Activities	11,600
56300	Senior Citizens Assistance	6,500
56500	Libraries	257,000
56700	Parks and Fair Boards	236,520
56900	Other Social, Cultural, and Recreational	301,600
57100	Agricultural and Natural Resources	138,459
57300	Forest Service	1,000
57500	Soil Conservation	42,414
57800	Storm Water Management	22,000
58110	Tourism	193,937
58120	Industrial Development	130,679
58210	Public Transportations	35,000
58300	Veterans' Service	15,728
58600	Employee Benefits	833,463
58900	Miscellaneous	551,612
73300	Community Services	7,000
91110	General Administration Projects	170,800
91130	Public Safety Projects	230,000
91140	Public Health and Welfare Projects	30,000
99100	Transfers to Other Funds	25,000
	Total General Fund	<u>\$ 17,102,742</u>

SOLID WASTE/SANITATION FUND

55710	Sanitation Management	<u>\$ 2,656,861</u>
	Total Solid Waste/Sanitation Fund	<u>\$ 2,656,861</u>

DRUG CONTROL FUND

54150	Drug Enforcement	<u>\$ 74,496</u>
	Total Drug Control Fund	<u>\$ 74,496</u>

HIGHWAY/PUBLIC WORKS FUND

61000	Administration	\$ 360,250
62000	Highway and Bridge Maintenance	1,072,067
63100	Operation and Maintenance of Equipment	407,370
66000	Employee Benefits	62,553
68000	Capital Outlay	<u>394,500</u>
	Total Highway/Public Works Fund	<u>\$ 2,296,740</u>

GENERAL PURPOSE SCHOOL FUND

71000	<u>Instruction</u>	
71100	Regular Instruction Program	\$ 38,472,217
71200	Special Education Program	5,942,873
71300	Vocational Education Program	3,118,877
71400	Student Body Education Program	184,570
71900	Other	59,223

Continued on next page

72000	<u>Support Services</u>	
72110	Attendance	5,850
72120	Health Services	610,883
72130	Other Student Support	1,302,584
72210	Regular Instruction Program	654,227
72220	Special Education Program	265,041
72230	Vocational Education Program	147,826
72310	Board of Education	1,104,312
72320	Director of Schools	626,332
72410	Office of the Principal	4,242,854
72510	Fiscal Services	409,131
72610	Operation of Plant	6,142,287
72620	Maintenance of Plant	1,475,357
72710	Transportation	3,182,840
72810	Central and Other	1,468,840
73000	<u>Operation of Non-Instructional Services</u>	
73300	Community Services	310,240
73400	Early Childhood Education	757,766
76000	<u>Capital Outlay</u>	
76100	Regular Capital Outlay	3,184,000
82330	Education - Other Debt Service	500,000
99000	<u>Other Uses</u>	
99100	Transfers Out	3,561,244
	Total General Purpose School Fund	<u>\$ 77,729,374</u>

CENTRAL CAFETERIA FUND

72000	<u>Support Services</u>	
72310	Board of Education	\$ 59,250
73000	<u>Operation of Non-Instructional Services</u>	
73100	Food Service	6,170,332
99000	<u>Other Uses</u>	
99100	Transfers Out	33,000
	Total Central Cafeteria Fund	<u>\$ 6,262,582</u>

GENERAL DEBT SERVICE FUND

82100	<u>Principal on Debt</u>	
82110	General Government	\$ 368,040
82130	Education	3,400,814
82200	<u>Interest on Debt</u>	
82210	General Government	194,282
82230	Education	1,442,475
82300	<u>Other Debt Service</u>	
82310	General Government	88,250
82330	Education	14,980
	Total General Debt Service Fund	<u>\$ 5,508,841</u>

HIGHWAY CAPITAL PROJECTS

91200	Highway and Street Capital Projects	\$ 3,371,821
	Total Highway Capital Projects Fund	<u>\$ 3,371,821</u>

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BE IT FURTHER RESOLVED, that the budget for the Special School Projects Fund shall be the budget approved for separate projects within the fund by 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, Clerk and Master, Register, and the Sheriff and their officially authorized deputies and assistants may 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 commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

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

SECTION 3. BE IT FURTHER RESOLVED, that any amendment to the budget, except for amendments to the budget for funds under supervision of the Director of Schools, shall be approved as provided in Section 5-9-407, Tennessee Code Annotated. The Director of Schools must receive approval of the Board of Education for transfers within each major category of the budget and approval of both the Board of Education and the Board of County Commissioners for transfers between major categories as required by law.

One copy of each amendment 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. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED, that any appropriations made by this resolution, which cover 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, 2014. 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 Appropriations Resolution shall specifically provide sufficient revenue or other funds actually to be provided during the fiscal year in which the expenditure is to be made to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 9-21-403, Tennessee Code Annotated.

SECTION 6. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the State Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2013-2014 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal no later than June 30, 2014.

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SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2012 and prior years and the interest and penalty thereon collected during the year ending June 30, 2014, shall be appropriated to the various County funds according to the subdivision of the tax levy for the year 2012. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all encumbered balances of appropriations remaining at the end of the fiscal year shall lapse, and be of no further effect at the end of the year at June 30, 2014.

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

SECTION 10. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2013. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 20th day of June, 2013.

**A RESOLUTION MAKING APPROPRIATIONS TO NONPROFIT CHARITABLE AND
CIVIC ORGANIZATIONS OF HAMBLEN COUNTY, TENNESSEE FOR THE YEAR
BEGINNING JULY 1, 2013 AND ENDING JUNE 30, 2014**

WHEREAS, Section 5-9-109, Tennessee Code Annotated, authorizes the Hamblen County Legislative Body to make appropriations to various nonprofit charitable organizations and,

WHEREAS, the Hamblen County Legislative Body recognizes the various nonprofit charitable and civic organizations providing services in Hamblen County have great need of funds to carry on their nonprofit charitable and civic work.

NOW THEREFORE BE IT RESOLVED, by the Board of County Commissioners of Hamblen County, meeting on this 20th day of June, 2013:

Section 1. That one million, six hundred eighteen thousand, two hundred sixty-eight (\$1,618,268) be appropriated to nonprofit organizations in Hamblen County as reflected below.

<u>No.</u>	<u>Agency</u>		
54310-316	North Hamblen County Volunteer Fire Department	\$	45,000
54310-316	South Hamblen County Volunteer Fire Department		45,000
54310-316	East Hamblen County Volunteer Fire Department		45,000
54310-316	West Hamblen County Volunteer Fire Department		45,000
54490-316	Hamblen County Emergency Communications District		141,436
55110-309	Hamblen County Health Department - Local Direct		65,000
55120-316	Hamblen County Humane Society		133,500
55140-316	ALPS		2,000
55170-316	Helen Ross McNabb Center		5,000
55180-316	Hamblen County Health Department - Children's Special Services		6,242
55390-316	Hamblen County Health Department - Tennessee Dept. of Health		110,500
55520-316	CEASE		8,000
55530-316	Department of Children's Services		15,000
55590-316	Youth Emergency Shelter (Y.E.S.)		20,000
55590-316	Morristown-Hamblen Child Care Center		25,000
55710-316	Keep Morristown-Hamblen Beautiful		15,000
55900-316	Morristown Cemetery		1,500
56100-316	Senior Citizens Center - Adult Center		11,600
56300-316	Senior Citizens Center - Vital Visits		6,500
56500-316	Morristown-Hamblen Library		257,000
56900-316	Ministerial Association Temporary Shelter, Inc. (M.A.T.S.)		8,000
56900-316	Helping Hands Clinic		5,000
56900-316	Lakeway Achievement Center, Inc.		5,000
56900-316	Senior Citizens Home Assistance Center (S.C.H.A.S.)		5,000
56900-316	Central Services		5,000
56900-316	Morristown Recreation Board		200,000
56900-316	Hearing and Speech Center (University of Tennessee - College of Arts)		1,500
56900-316	Rose Center		5,000
57300-316	Forest Service		1,000
58110-316	Morristown Area Chamber of Commerce - Tourism		22,500
58120-316	Morristown Area Chamber of Commerce - Industrial Development		42,000
58120-316	Industrial Development Board of the City of Morristown		10,000
58210-316	ETHRA/LAMTPO		35,000
54610	County Coroner/Medical Examiner		82,700
57100-316	Agricultural Extension Office		138,459
57500-316	Soil Conservation		41,831
73330-316	Tennessee Achieves		6,500
73330-316	Project Graduation		500
			<hr/>
	TOTAL	\$	<u><u>1,618,268</u></u>

AND BE IT FURTHER RESOLVED, that all appropriations enumerated in Section 1 above are subject to the following conditions:

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1. That the nonprofit and civic organizations to which funds are appropriated shall file with the County Clerk and the disbursing officials a copy of any annual report of its business affairs and transactions and the proposed use of the county's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of such nonprofit or civic organization in accordance with Section 5-9-109(c), Tennessee Code Annotated.

2. That said funds must only be used by the named nonprofit or civic organizations in furtherance of their nonprofit or civic charitable purposes benefiting the general welfare of the residents of Hamblen County.

3. That it is the expressed interest of the County Commission of Hamblen County in providing these funds to the above named nonprofit charitable or civic organizations to be fully in compliance with Chapter 0380-2-7 of the Rules of the Comptroller of the Treasury, and Section 5-9-109, Tennessee Code Annotated, and any and all other laws which may apply to county appropriations to nonprofit or civic 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 from and after its passage and its provisions shall be in force from and after July 1, 2013. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 20th day of June, 2013.

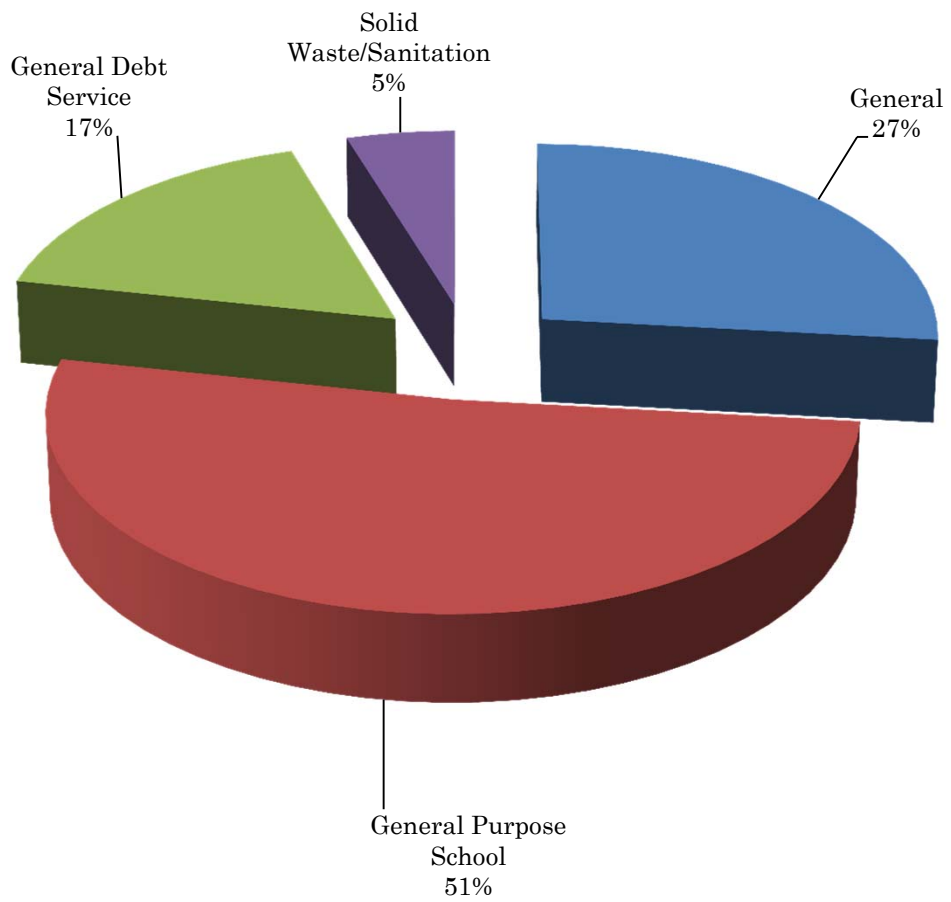
HAMBLEN COUNTY, TENNESSEE
SUMMARY STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2014

Fund	Estimated Beginning Fund Balance 7/1/2013	Estimated Revenue	Notes Issued	Transfers In	Total Estimated Available Funds	Estimated Expenditures	Transfers Out	Total Appropriations	Estimated Ending Fund Balance 6/30/2014
General (101)	\$ 6,957,202	\$ 16,453,135	\$ 0	0	\$ 23,410,337	\$ 17,077,742	\$ 25,000	\$ 17,102,742	\$ 6,307,595
Solid Waste (116)	3,613,924	1,978,550	0	0	5,592,474	2,656,861	0	2,656,861	2,935,613
Drug Control (122)	56,143	42,750	0	0	98,893	74,496	0	74,496	24,397
Highway (131)	485,167	1,993,000	0	0	2,478,167	2,296,740	0	2,296,740	181,427
General Purpose Schools (141)	13,536,399	70,082,996	0	75,000	83,694,395	74,168,130	3,561,244	77,729,374	5,965,021
Central Cafeteria (143)	2,636,303	5,576,000	0	33,000	8,245,303	6,229,582	33,000	6,262,582	1,982,721
General Debt Service (151)	4,802,660	5,403,719	0	0	10,206,379	5,508,841	0	5,508,841	4,697,538
Highway Capital Projects (176)	0	671,821	2,700,000	0	3,371,821	3,371,821	0	3,371,821	0
Total	\$ 32,087,798	\$ 102,201,971	\$ 2,700,000	\$ 108,000	\$ 137,097,769	\$ 111,384,213	\$ 3,619,244	\$ 115,003,457	\$ 22,094,312

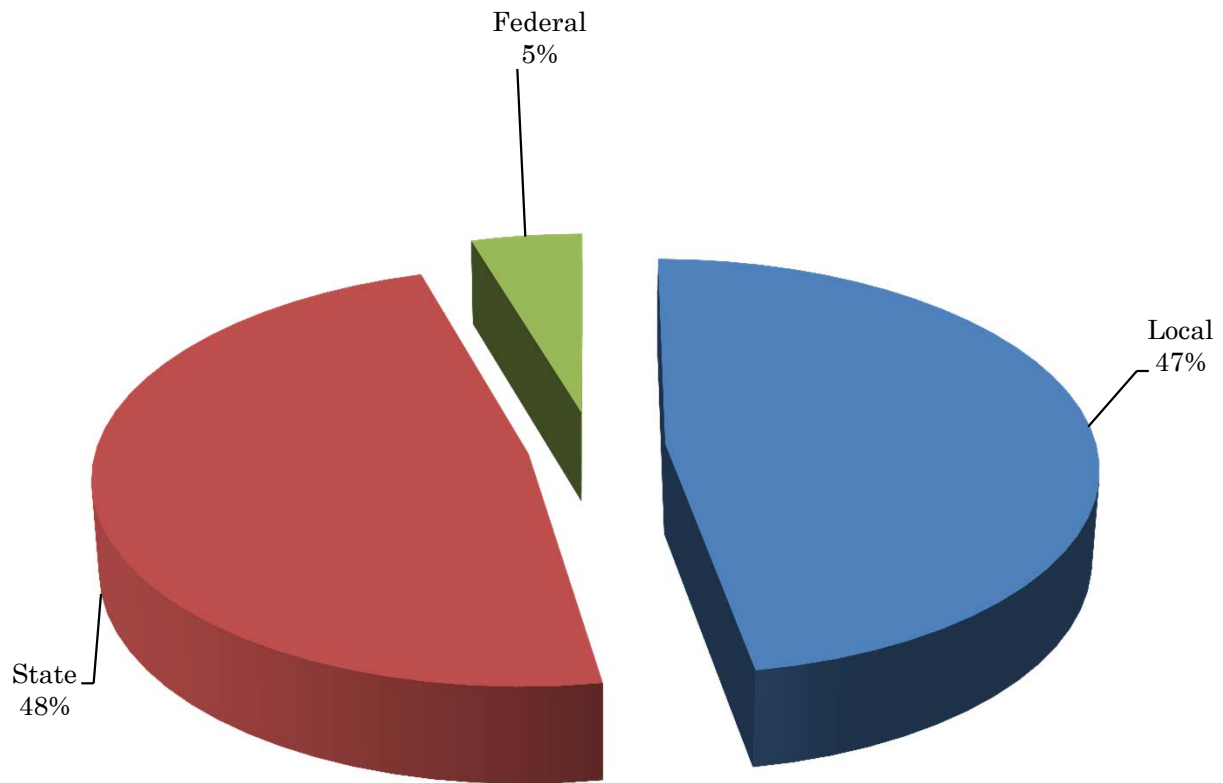
HAMBLEN COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUE FROM CURRENT PROPERTY TAXES
FOR THE YEAR ENDING JUNE 30, 2014
ASSESSED VALUATION OF \$1,449,371,043

Fund	Proposed Tax Rate Outside	Proposed Tax Rate Inside	Amount of Tax Levy	Reserve for Delinquency 5%	Net Estimated Collection of Taxes
General	\$ 0.46 \$	0.46 \$	6,615,000 \$	315,000 \$	6,300,000
General Purpose School	0.89	0.89	12,755,400	607,400	12,148,000
General Debt Service	0.29	0.29	4,192,650	199,650	3,993,000
Solid Waste/Sanitation	0.21	0.00	1,181,419	56,258	1,125,161
Total	\$ 1.85 \$	1.64 \$	\$ 24,744,469 \$	1,178,308 \$	23,566,161

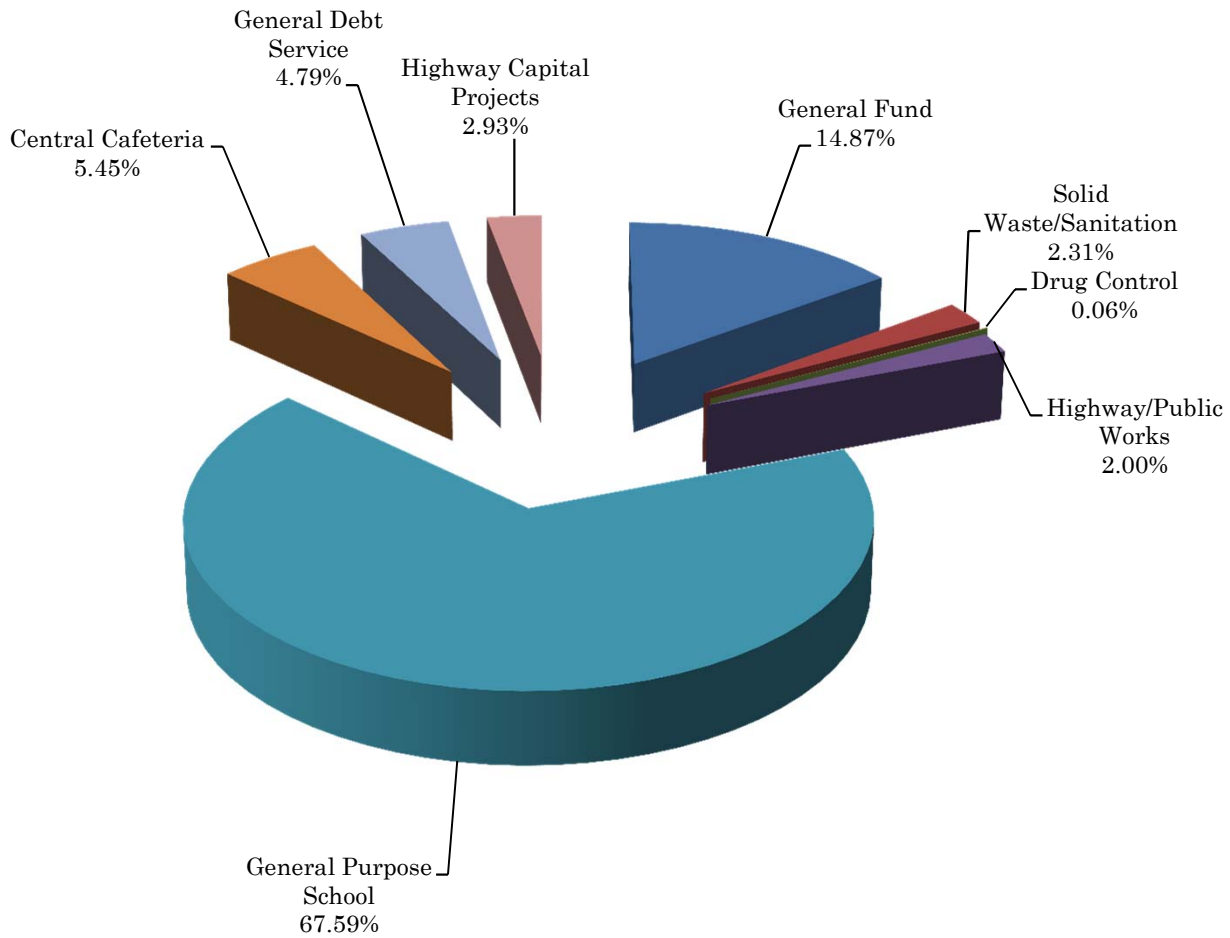
HAMBLLEN COUNTY, TENNESSEE
PROPERTY TAX REVENUE DISTRIBUTION BY FUND
FOR THE YEAR ENDING JUNE 30, 2014



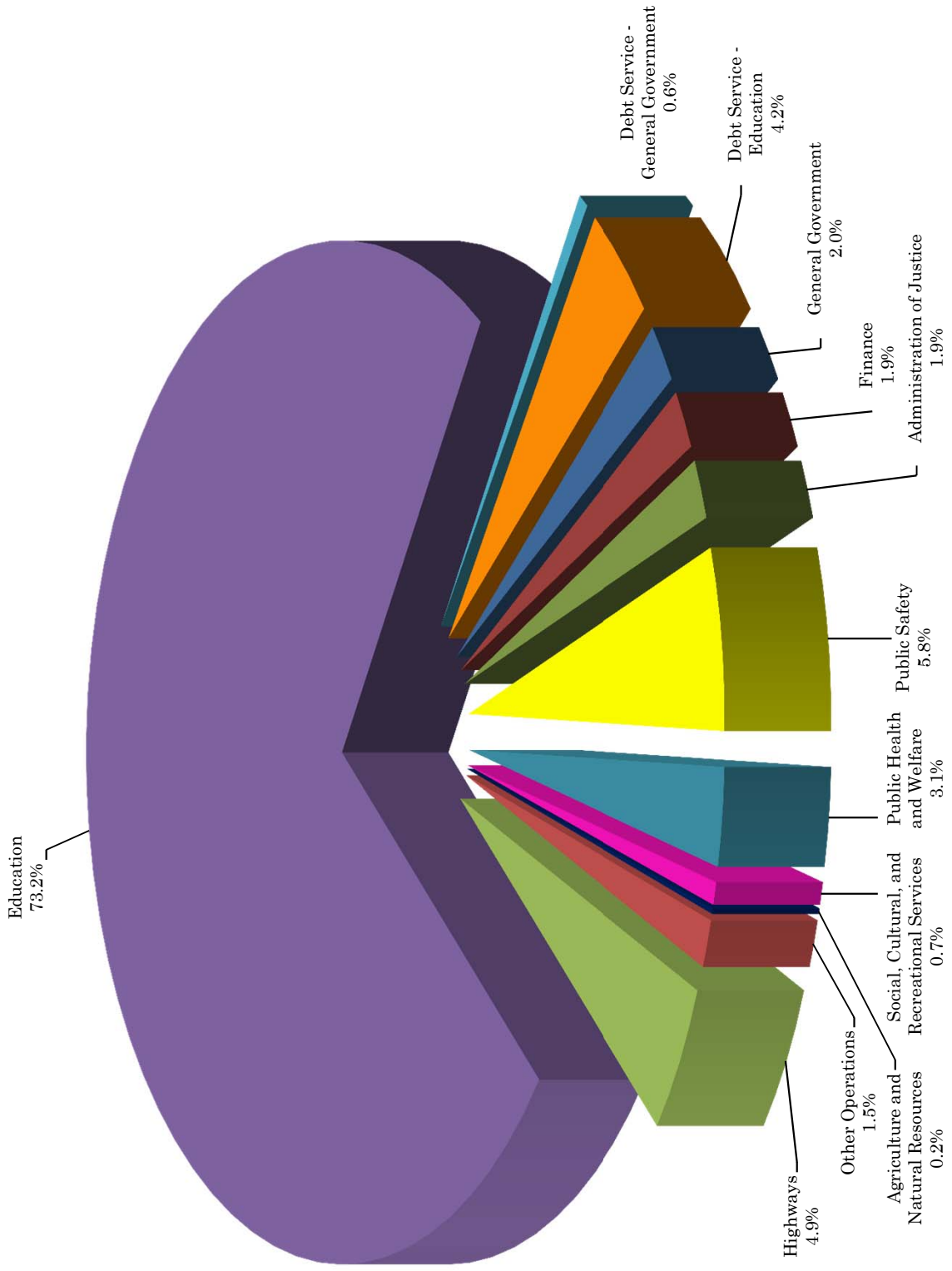
HAMBLEN COUNTY, TENNESSEE
MAJOR REVENUE SOURCES - TOTAL FOR ALL FUNDS
FOR THE YEAR ENDING JUNE 30, 2014



HAMBLLEN COUNTY, TENNESSEE
APPROPRIATIONS DISTRIBUTION BY FUND
FOR THE YEAR ENDING JUNE 30, 2014



**HAMBLEN COUNTY, TENNESSEE
 APPROPRIATIONS BY FUNCTION
 FOR THE YEAR ENDING JUNE 30, 2014**





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.

HAMBLEN COUNTY, TENNESSEE
GENERAL FUND (#101)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>ESTIMATED REVENUES</u>				
40000	<u>Local Taxes</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 6,241,437	\$ 6,264,339	\$ 6,300,000
40115	Discount on Property Taxes (Barton Springs TIF)	42,982	49,151	78,679
40120	Trustee's Collections-Prior Year	177,352	245,557	190,000
40125	Trustee's Collections-Bankruptcy	1,478	10,009	0
40130	Circuit/Clerk and Master Collections - Prior Years	89,079	89,941	80,000
40140	Interest and Penalty	79,842	91,355	80,000
40150	Pick-up Taxes	13	0	0
40161	Payments in-Lieu-of-Taxes - T.V.A.	639	639	637
40162	Payments in-Lieu-of-Taxes - Local Utilities	72,955	89,274	98,856
40163	Payments in Lieu-of-Taxes - Other	8,771	13,204	10,000
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	203,942	209,034	0
40220	Hotel/Motel Tax	8,375	7,964	7,500
40240	Wheel Tax	773,925	771,004	775,000
40250	Litigation Tax - General	137,580	132,690	150,000
40260	Litigation Tax - Special Purpose	61,278	56,764	65,000
40268	Litigation Tax - Courtroom Security	54,687	53,241	55,000
40270	Business Tax	869,715	862,457	840,000
40300	<u>Statutory Local Taxes</u>			
40350	Interstate Telecommunications Tax	2,059	2,640	2,500
	Total Local Taxes	<u>\$ 8,826,109</u>	<u>\$ 8,949,263</u>	<u>\$ 8,733,172</u>
41000	<u>Licenses and Permits</u>			
41100	<u>Licenses</u>			
41110	Marriage Licenses	\$ 5,548	\$ 5,415	\$ 5,000
41140	Cable TV Franchise	336,841	379,697	350,000
41500	<u>Permits</u>			
41520	Building Permits	53,225	85,490	70,000
	Total Licenses and Permits	<u>\$ 395,614</u>	<u>\$ 470,602</u>	<u>\$ 425,000</u>
42000	<u>Fines, Forfeitures and Penalties</u>			
42100	<u>Circuit Court</u>			
42110	Fines	\$ 3,010	\$ 1,636	\$ 4,000
42120	Officers Costs	23,705	18,875	15,000
42140	Drug Control Fines	2,814	1,350	3,000
42141	Drug Court Fees	2,391	2,283	2,000
42150	Jail Fees	3,441	1,842	1,500
42180	DUI Treatment Fines	1,284	1,364	2,500
42190	Data Entry Fee-Circuit Court	3,796	3,857	1,500
42191	Courtroom Security Fee	374	0	0
42300	<u>General Sessions Court</u>			
42310	Fines	61,155	42,599	60,000
42311	Fines for Littering	1,189	238	0
42320	Officers Costs	80,361	71,223	80,500
42330	Game and Fish Fines	458	608	1,500
42340	Drug Control Fines	10,603	8,801	15,000
42341	Drug Court Fees	10,980	7,765	12,500
42350	Jail Fees	32,754	31,134	35,000
42351	Interpreter Fees	48	12	0
42380	DUI Treatment Fines	16,000	12,737	10,000
42390	Data Entry Fee - General Sessions	14,190	23,800	15,000
42391	Courtroom Security Fee	1,434	1,418	2,000

HAMBLEN COUNTY, TENNESSEE
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FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Revenues (Cont.)</u>				
42400	<u>Juvenile Court</u>			
42410	Fines	\$ 3,216	\$ 6,022	\$ 5,000
42420	Officers Costs	0	2,072	2,000
42451	Interpreter Fees	148	382	0
42490	Data Entry Fee - Juvenile Court	3,194	2,552	1,200
42491	Courtroom Security Fee	2	0	0
42500	<u>Chancery Court</u>			
42530	Data Entry Fee-Chancery Court	1,403	1,403	1,500
42591	Courtroom Security Fee	52	0	0
42600	<u>Other Courts - In-County</u>			
42641	Drug Court Fees	2,130	1,580	2,500
42800	<u>Judicial District Drug Program</u>			
42871	Courtroom Security Fee	4	0	0
	Total Fines, Forfeitures, and Penalties	<u>\$ 280,136</u>	<u>\$ 245,553</u>	<u>\$ 273,200</u>
<u>Charges for Current Services</u>				
43000	<u>General Service Charges</u>			
43100	<u>General Service Charges</u>			
43102	Other Employee Benefit Charges/Contributions	\$ 273,359	\$ 284,155	\$ 286,295
43120	Patient Charges	4,733	8,797	5,000
43170	Work Release Charges for Board	7,110	9,990	5,000
43300	<u>Fees</u>			
43340	Recreation Fees	45,327	40,485	40,000
43350	Copy Fees	10,302	7,196	9,000
43370	Telephone Commissions	68,761	58,566	60,000
43380	Vending Machine Collections	361	180	500
43381	Tourism Fees	24,200	111,688	193,500
43392	Data Processing Fee - Register	18,748	18,922	20,000
43394	Data Processing Fee - Sheriff	10,370	10,959	10,000
43395	Sexual Offender Registration Fees - Sheriff	3,750	4,650	4,000
43396	Data Processing Fee - County Clerk	4,282	5,481	8,000
43990	Other Charges for Services	40	0	0
	Total Charges for Current Services	<u>\$ 471,343</u>	<u>\$ 561,069</u>	<u>\$ 641,295</u>
<u>Other Local Revenues</u>				
44000	<u>Recurring Items</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 1,492	\$ 1,472	\$ 0
44120	Lease/Rentals	29,349	32,947	25,000
44131	Commissary Sales	14,415	16,117	10,000
44140	Sale of Maps	29	2,090	2,000
44160	Retirees' Insurance Payments	9,067	11,887	10,610
44161	Cobra Insurance Payments	1,108	0	0
44170	Miscellaneous Refunds	47,940	31,916	25,000
44530	<u>Non-Recurring Items</u>			
44530	Sale of Equipment	22,261	20,040	18,300
	Total Other Local Revenues	<u>\$ 125,661</u>	<u>\$ 116,469</u>	<u>\$ 90,910</u>
<u>Fees Received from County Officials</u>				
45000	<u>Excess Fees</u>			
45100	<u>Excess Fees</u>			
45150	Clerk and Master	\$ 50,740	\$ 0	\$ 0
45190	Trustee	664,800	721,902	0
45500	<u>Fees in-Lieu-of Salary</u>			
45510	County Clerk	778,252	735,747	775,000
45520	Circuit Court Clerk	346,789	269,084	265,000
45540	General Sessions Court Clerk	506,369	546,017	556,400
45550	Clerk and Master	0	0	300,530
45560	Juvenile Court Clerk	0	52,436	50,000
45580	Register	230,224	262,238	266,000

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Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
	<u>Estimated Revenues (Cont.)</u>			
	<u>Fees in-lieu of Salary (Cont.)</u>			
45590	Sheriff	\$ 30,707	\$ 31,101	\$ 25,000
45610	Trustee	0	0	1,008,173
	Total Fees Received from County Officials	<u>\$ 2,607,881</u>	<u>\$ 2,618,525</u>	<u>\$ 3,246,103</u>
46000	<u>State of Tennessee</u>			
46100	<u>General Government Grants</u>			
46110	Juvenile Services Program	\$ 20,000	\$ 9,000	\$ 9,000
46170	Solid Waste Grants	25,326	58,400	58,400
46175	On-Behalf Contributions for OPEB	12,742	0	0
46190	Other General Government Grants	0	5,000	0
46200	<u>Public Safety Grants</u>			
46210	Law Enforcement Training Programs	19,800	17,400	21,000
46300	<u>Health and Welfare Grants</u>			
46310	Health Department Programs	372,405	409,443	518,400
46400	<u>Public Works Grants</u>			
46430	Litter Program	47,657	48,300	40,300
46800	<u>Other State Revenues</u>			
46820	Income Tax	113,604	102,244	100,000
46840	Alcoholic Beverage Tax	70,759	75,847	70,000
46851	State Revenue Sharing - T.V.A.	196,516	421,189	534,324
46915	Contracted Prisoner Boarding	1,077,766	1,107,864	1,265,967
46960	Registrar's Salary Supplement	14,984	15,164	15,164
46980	Other State Grants	51,876	50,000	70,000
46990	Other State Revenues	122,435	0	0
	Total State of Tennessee	<u>\$ 2,145,870</u>	<u>\$ 2,319,851</u>	<u>\$ 2,702,555</u>
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47220	Civil Defense Reimbursement	\$ 27,200	\$ 26,881	\$ 27,200
47235	Homeland Security Grants	36,812	5,717	0
47590	Other Federal through State	58,469	15,000	146,200
47600	<u>Direct Federal Revenue</u>			
47990	Other Direct Federal Revenue	39,144	44,145	45,000
	Total Federal Government	<u>\$ 161,625</u>	<u>\$ 91,743</u>	<u>\$ 218,400</u>
48000	<u>Other Governments and Citizens Groups</u>			
48100	<u>Other Governments</u>			
48140	Contracted Services	\$ 153,458	\$ 115,875	\$ 120,000
48600	<u>Citizens Groups</u>			
48610	Donations	2,103	5,102	2,500
	Total Other Governments and Citizens Groups	<u>\$ 155,561</u>	<u>\$ 120,977</u>	<u>\$ 122,500</u>
	Total Estimated Revenues	<u>\$ 15,169,800</u>	<u>\$ 15,494,052</u>	<u>\$ 16,453,135</u>
49000	<u>Estimated Other Sources</u>			
49700	Insurance Recovery	\$ 15,123	\$ 33,473	\$ 0
	Total Estimated Other Sources	<u>\$ 15,123</u>	<u>\$ 33,473</u>	<u>\$ 0</u>
	Total Estimated Revenues and Other Sources	<u>\$ 15,184,923</u>	<u>\$ 15,527,525</u>	<u>\$ 16,453,135</u>

HAMBLEN COUNTY, TENNESSEE
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Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>ESTIMATED EXPENDITURES</u>				
51000	<u>General Government</u>			
51100	<u>County Commission</u>			
191	Board and Committee Members Fees	\$ 71,200	\$ 71,200	\$ 71,400
201	Social Security	3,080	2,218	4,427
204	State Retirement	4,081	3,717	4,180
206	Life Insurance	362	364	447
207	Medical Insurance	78,287	76,841	82,094
212	Employer Medicare	720	768	1,035
305	Audit Services	18,763	18,763	18,765
312	Contracts with Private Agencies	1,100	1,200	1,200
320	Dues and Memberships	1,800	1,800	2,000
334	Maintenance Agreements	480	528	580
341	Pauper Burials	0	1,500	2,000
399	Other Contracted Services	5,500	0	6,000
435	Office Equipment	0	909	1,500
599	Other Charges	0	1,041	1,408
	Total County Commission	<u>\$ 185,373</u>	<u>\$ 180,849</u>	<u>\$ 197,036</u>
51210	<u>Board of Equalization</u>			
191	Board and Committee Members Fees	\$ 2,690	\$ 3,840	\$ 7,200
	Total Board of Equalization	<u>\$ 2,690</u>	<u>\$ 3,840</u>	<u>\$ 7,200</u>
51300	<u>County Mayor/Executive</u>			
101	County Official/Administrative Officer	\$ 86,543	\$ 84,387	\$ 88,144
103	Assistant(s)	36,958	33,297	29,580
201	Social Security	7,248	6,883	7,299
204	State Retirement	11,784	10,779	11,275
206	Life Insurance	67	56	64
207	Medical Insurance	14,091	15,549	16,378
212	Employer Medicare	1,695	1,610	1,709
307	Communications	1,882	2,786	3,500
320	Dues and Memberships	2,834	4,384	3,600
348	Postal Charges	2,881	8,129	7,750
349	Printing, Stationery, and Forms	2,069	1,253	2,500
351	Rentals	3,264	3,264	3,500
355	Travel	4,922	4,705	6,000
399	Other Contracted Services	2,500	0	0
435	Office Supplies	3,399	3,587	4,500
599	Other Charges	9,822	3,896	11,500
709	Data Processing Equipment	672	0	0
719	Office Equipment	0	1,343	1,955
	Total County Mayor/Executive	<u>\$ 192,631</u>	<u>\$ 185,908</u>	<u>\$ 199,254</u>
51400	<u>County Attorney</u>			
189	Other Salaries and Wages	\$ 1,250	\$ 1,200	\$ 1,200
201	Social Security	78	75	75
212	Employer Medicare	18	18	18
331	Legal Services	92,387	25,562	50,000
	Total County Attorney	<u>\$ 93,733</u>	<u>\$ 26,855</u>	<u>\$ 51,293</u>
51500	<u>Election Commission</u>			
101	County Official/Administrative Officer	\$ 65,120	\$ 63,515	\$ 66,443
106	Deputy(ies)	54,071	52,222	53,267
187	Overtime Pay	325	2,283	2,040
192	Election Commission	11,800	12,000	12,000
193	Election Workers	14,830	41,552	20,000

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Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Expenditures (Cont.)</u>				
<u>Election Commission (Cont.)</u>				
201	Social Security	\$ 7,688	\$ 8,055	\$ 8,317
204	State Retirement	11,334	10,787	11,618
206	Life Insurance	86	85	96
207	Medical Insurance	16,554	16,385	23,500
212	Employer Medicare	1,798	1,885	1,956
307	Communication	217	270	360
312	Contracts with Private Agencies	7,540	20,540	10,000
320	Dues and Memberships	250	250	250
332	Legal Notices, Recording and Court Costs	7,373	8,638	8,800
334	Maintenance Agreements	11,452	12,257	12,900
335	Maintenance and Repair Services - Buildings	1,817	0	0
348	Postal Charges	3,069	3,280	2,300
349	Printing, Stationery and Forms	1,287	1,734	2,000
351	Rentals	2,736	2,736	2,750
355	Travel	1,394	2,379	4,000
435	Office Supplies	2,871	3,155	4,000
719	Office Equipment	3,617	789	6,000
	Total Election Commission	\$ 227,229	\$ 264,797	\$ 252,597
51600	<u>Register of Deeds</u>			
101	County Official/Administrative Officer	\$ 72,355	\$ 70,572	\$ 73,825
106	Deputy(ies)	88,263	85,532	87,244
169	Part-time Personnel	5,918	9,905	25,935
201	Social Security	10,111	10,131	11,598
204	State Retirement	15,253	14,297	15,390
206	Life Insurance	106	109	128
207	Medical Insurance	20,168	19,639	24,579
212	Employer Medicare	2,365	2,369	2,725
307	Communication	30	26	95
320	Dues and Memberships	676	687	750
348	Postal Charges	578	625	750
355	Travel	17	108	150
435	Office Supplies	7,212	7,872	16,600
709	Data Processing Equipment	19,019	19,986	27,000
	Total Register of Deeds	\$ 242,071	\$ 241,858	\$ 286,769
51720	<u>Planning</u>			
101	County Official/Administrative Officer	\$ 56,734	\$ 55,335	\$ 56,442
103	Assistant(s)	32,328	31,322	31,948
106	Deputy(ies)	38,770	37,658	38,411
161	Secretary(ies)	28,765	27,813	28,370
191	Board and Committee Members Fees	16,600	15,400	16,800
201	Social Security	10,039	9,631	10,664
204	State Retirement	14,810	13,354	14,855
206	Life Insurance	115	113	128
207	Medical Insurance	36,420	35,292	39,243
212	Employer Medicare	2,348	2,270	2,500
307	Communication	1,370	1,241	1,500
309	Contracts with Government Agencies	3,460	3,460	3,460
312	Contracts with Private Agencies	3,943	6,141	6,000
320	Dues and Memberships	185	310	450
331	Legal Services	0	0	20,000
332	Legal Notices, Recording and Court Costs	679	385	1,000
334	Maintenance Agreements	1,125	1,593	1,750
337	Maintenance and Repair Services - Office Equipment	0	0	50
338	Maintenance and Repair Services - Vehicles	610	147	930

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Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Expenditures (Cont.)</u>				
<u>Planning (Cont.)</u>				
348	Postal Charges	\$ 247	\$ 192	\$ 250
349	Printing, Stationery and Forms	366	390	500
351	Rentals	1,669	1,670	1,670
355	Travel	87	20	500
425	Gasoline	2,024	2,171	2,800
435	Office Supplies	1,816	1,564	2,000
509	Refunds	2,500	150	500
524	In Service/Staff Development	805	641	1,700
709	Data Processing Equipment	0	1,647	1,300
	Total Planning	<u>\$ 257,815</u>	<u>\$ 249,910</u>	<u>\$ 285,721</u>
51760	<u>Geographical Information Systems</u>			
309	Contracts with Other Governments	\$ 0	\$ 0	\$ 25,000
312	Contracts with Private Agencies	0	29,500	0
	Total Geographical Information Systems	<u>\$ 0</u>	<u>\$ 29,500</u>	<u>\$ 25,000</u>
51810	<u>Other Facilities (Maintenance)</u>			
105	Supervisor/Director	\$ 35,561	\$ 35,875	\$ 36,593
166	Custodial Personnel	76,804	68,366	76,046
167	Maintenance Personnel	82,355	79,562	81,156
169	Part-time Personnel	5,112	10,119	15,266
187	Overtime Pay	0	1,840	0
201	Social Security	11,551	12,352	12,964
204	State Retirement	18,321	17,284	18,551
206	Life Insurance	173	183	222
207	Medical Insurance	56,314	57,101	60,256
212	Employer Medicare	2,661	2,889	3,039
307	Communication	49,774	61,347	60,000
321	Engineering Services	0	3,560	0
334	Maintenance Agreements	33,977	36,677	38,830
335	Maintenance and Repair Services - Buildings	25,787	31,988	50,000
336	Maintenance and Repair Services - Equipment	2,261	1,338	2,500
338	Maintenance and Repair Services - Vehicles	1,456	3,398	1,200
347	Pest Control	3,592	3,592	3,600
399	Other Contracted Services	6,354	180	600
410	Custodial Supplies	17,961	24,695	25,000
415	Electricity	235,615	236,840	256,800
425	Gasoline	6,012	5,640	9,935
434	Natural Gas	30,501	28,658	41,000
451	Uniforms	4,764	5,339	6,000
712	Heating and Air Conditioning Equipment	9,108	0	0
717	Maintenance Equipment	976	5,950	1,590
790	Other Equipment	0	7,495	0
	Total Other Facilities	<u>\$ 716,990</u>	<u>\$ 742,268</u>	<u>\$ 801,148</u>
51910	<u>Preservation of Records</u>			
105	Supervisor/Director	\$ 12,133	\$ 11,694	\$ 11,929
201	Social Security	752	725	740
212	Employer Medicare	176	170	175
348	Postal Charges	17	34	50
351	Rentals	1,629	1,669	1,670
435	Office Supplies	3,738	8,060	4,500
709	Data Processing Equipment	0	10,562	0
719	Office Equipment	0	0	1,000
	Total Preservation of Records	<u>\$ 18,445</u>	<u>\$ 32,914</u>	<u>\$ 20,064</u>

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Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Expenditures (Cont.)</u>				
52000	<u>Finance</u>			
52100	<u>Accounting and Budgeting</u>			
101	County Official/Administrative Officer	\$ 71,333	\$ 69,700	\$ 71,094
119	Accountants/Bookkeepers	60,720	58,764	96,535
201	Social Security	7,379	6,914	10,395
204	State Retirement	12,508	11,766	16,045
206	Life Insurance	86	84	128
207	Medical Insurance	27,727	31,863	47,540
212	Employer Medicare	1,726	1,617	2,435
307	Communication	550	0	0
312	Contracts with Private Agencies	0	0	5,000
320	Dues and Memberships	328	937	2,500
349	Printing, Stationery, and Forms	1,093	200	1,500
355	Travel	323	945	1,500
435	Office Supplies	5,261	4,342	4,500
524	In Service/Staff Development	1,640	1,510	2,500
	Total Accounting and Budgeting	<u>\$ 190,674</u>	<u>\$ 188,642</u>	<u>\$ 261,672</u>
52200	<u>Purchasing</u>			
101	County Official/Administrative Officer	\$ 45,965	\$ 14,511	\$ 0
122	Purchasing Personnel	28,957	28,002	28,562
201	Social Security	4,155	2,422	1,771
204	State Retirement	7,082	3,895	2,627
206	Life Insurance	58	52	28
207	Medical Insurance	14,188	7,790	5,405
212	Employer Medicare	972	566	416
302	Advertising	527	322	600
307	Communication	5	5	6
349	Printing, Stationery, and Forms	308	308	1,225
435	Office Supplies	883	748	1,003
	Total Purchasing	<u>\$ 103,100</u>	<u>\$ 58,621</u>	<u>\$ 41,643</u>
52300	<u>Property Assessor's Office</u>			
101	County Official/Administrative Officer	\$ 74,472	\$ 72,604	\$ 75,857
106	Deputy(ies)	132,332	128,247	130,815
121	Data Processing Personnel	37,968	36,869	37,607
201	Social Security	14,128	13,759	15,146
204	State Retirement	23,210	21,775	23,080
206	Life Insurance	144	154	192
207	Medical Insurance	46,159	45,609	49,390
212	Employer Medicare	3,304	3,218	3,544
307	Communication	30	22	200
309	Contracts with Government Agencies	16,055	16,054	17,000
317	Data Processing Services	3,000	3,000	7,554
320	Dues and Memberships	1,300	0	1,300
334	Maintenance Agreements	0	0	750
337	Maintenance and Repair Services - Office Equipment	0	77	250
338	Maintenance and Repair Services - Vehicles	1,587	2,911	2,000
348	Postal Charges	1,587	2,029	2,300
349	Printing, Stationery and Forms	158	15	550
355	Travel	243	289	1,500
411	Data Processing Supplies	0	750	400
425	Gasoline	3,972	3,671	6,500

HAMBLEN COUNTY, TENNESSEE
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Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Expenditures (Cont.)</u>				
<u>Property Assessor's Office (Cont.)</u>				
435	Office Supplies	\$ 1,769	\$ 2,084	\$ 2,750
709	Data Processing Equipment	0	1,459	1,500
719	Office Equipment	256	0	500
	Total Property Assessor's Office	<u>\$ 361,674</u>	<u>\$ 354,596</u>	<u>\$ 380,685</u>
52310	<u>Reappraisal Program</u>			
106	Deputy(ies)	\$ 30,370	\$ 29,393	\$ 29,981
201	Social Security	1,713	1,650	1,859
204	State Retirement	2,862	2,692	2,870
206	Life Insurance	29	28	32
207	Medical Insurance	8,150	8,298	8,820
212	Employer Medicare	401	386	436
309	Contracts with Government Agencies	5,752	5,753	6,500
312	Contracts with Private Agencies	66,810	68,735	67,500
331	Legal Services	0	0	2,000
348	Postal Charges	874	874	5,552
350	Property Reappraisal Services	0	850	10,000
435	Office Supplies	115	327	750
499	Other Supplies and Materials	545	211	400
719	Office Equipment	0	0	500
	Total Reappraisal Program	<u>\$ 117,621</u>	<u>\$ 119,197</u>	<u>\$ 137,200</u>
52400	<u>County Trustee's Office</u>			
101	County Official/Administrative Officer	\$ 0	\$ 0	\$ 73,825
106	Deputy(ies)	0	0	123,809
169	Part-time Personnel	0	0	23,460
187	Overtime Pay	0	0	3,807
189	Other Salaries and Wages	1,300	0	0
201	Social Security	76	0	13,945
204	State Retirement	0	0	18,419
206	Life Insurance	118	126	158
207	Medical Insurance	32,387	34,800	37,443
212	Employer Medicare	18	0	3,263
307	Communication	24	23	100
317	Data Processing Services	2,500	0	0
332	Legal Notices, Recording, and Court Costs	480	654	1,000
334	Maintenance Agreements	0	0	13,955
348	Postal Charges	8,976	9,085	10,899
349	Printing, Stationery, and Forms	10,194	8,188	10,497
351	Rentals	0	0	4,300
355	Travel	208	245	3,000
435	Office Supplies	2,640	4,393	2,895
508	Premiums on Corporate Surety Bonds	4,003	4,002	4,003
524	In-Service/Staff Development	600	0	2,000
719	Office Equipment	1,078	488	2,000
	Total County Trustee's Office	<u>\$ 64,602</u>	<u>\$ 62,004</u>	<u>\$ 352,778</u>
52500	<u>County Clerk's Office</u>			
101	County Official/Administrative Officer	\$ 72,355	\$ 70,572	\$ 73,825
106	Deputy(ies)	352,857	299,243	347,251
169	Part-time Personnel	0	4,502	29,744
201	Social Security	24,879	23,208	27,954
204	State Retirement	39,155	33,801	40,297
206	Life Insurance	360	324	446
207	Medical Insurance	86,900	79,160	111,585

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Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Expenditures (Cont.)</u>				
<u>County Clerk's Office (Cont.)</u>				
212	Employer Medicare	\$ 5,819	\$ 5,428	\$ 6,537
307	Communication	1,029	996	2,000
320	Dues and Memberships	1,066	857	1,200
334	Maintenance Agreements	18,704	15,341	17,000
337	Maintenance and Repair Services - Office Equipment	0	0	550
348	Postal Charges	17,982	19,642	17,140
349	Printing, Stationery, and Forms	1,576	1,468	1,500
351	Rentals	1,980	1,980	2,000
355	Travel	1,455	1,374	5,000
435	Office Supplies	5,627	5,108	9,500
709	Data Processing Equipment	0	13,685	0
719	Office Equipment	0	3,970	2,100
	Total County Clerk's Office	<u>\$ 631,744</u>	<u>\$ 580,659</u>	<u>\$ 695,629</u>
52600	<u>Data Processing</u>			
189	Other Salaries and Wages	\$ 1,250	\$ 1,200	\$ 1,200
201	Social Security	67	64	75
204	State Retirement	118	110	115
212	Employer Medicare	16	15	18
312	Contract With Private Agencies	33,565	32,235	36,500
317	Data Processing Services	1,605	5,345	5,000
334	Maintenance Agreements	13,560	14,286	15,750
411	Data Processing Supplies	286	1,034	2,000
709	Data Processing Equipment	16,186	25,000	38,800
	Total Data Processing	<u>\$ 66,653</u>	<u>\$ 79,289</u>	<u>\$ 99,458</u>
52900	<u>Other Finance (Mall Office)</u>			
106	Deputy(ies)	\$ 120,776	\$ 132,792	\$ 135,450
167	Maintenance Personnel	1,373	1,441	2,091
169	Part-time Personnel	15,997	10,157	27,727
201	Social Security	8,206	8,952	10,251
204	State Retirement	10,512	9,899	12,947
206	Life Insurance	115	126	159
207	Medical Insurance	24,061	26,752	28,581
212	Employer Medicare	1,919	2,094	2,397
307	Communication	4,422	5,294	5,560
330	Operating Lease Payments	29,730	30,463	32,000
335	Maintenance and Repair Services - Buildings	5,330	0	500
351	Rentals	0	747	895
435	Office Supplies	2,132	1,476	2,000
709	Data Processing Equipment	0	1,300	0
719	Office Equipment	797	0	500
	Total Other Finance	<u>\$ 225,370</u>	<u>\$ 231,493</u>	<u>\$ 261,058</u>
53000	<u>Administration of Justice</u>			
53100	<u>Circuit Court</u>			
101	County Official/Administrative Officer	\$ 72,355	\$ 70,572	\$ 73,825
106	Deputy(ies)	259,662	279,157	342,512
169	Part-time Personnel	48,432	64,602	53,372
189	Other Salaries and Wages	25,657	24,755	25,251
194	Jury and Witness Fees	17,846	17,601	30,000
201	Social Security	24,511	27,173	30,687
204	State Retirement	31,063	32,029	38,064
206	Life Insurance	288	295	350
207	Medical Insurance	61,031	66,489	104,940
212	Employer Medicare	5,733	6,355	7,177

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Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Expenditures (Cont.)</u>				
<u>Circuit Court (Cont.)</u>				
307	Communication	\$ 1,691	\$ 2,293	\$ 2,400
320	Dues and Memberships	0	687	1,000
332	Legal Notices, Recording and Court Costs	229	229	360
334	Maintenance Agreements	11,704	14,027	14,505
337	Maintenance and Repair Services - Office Equipment	0	0	500
348	Postal Charges	6,963	4,903	10,000
349	Printing, Stationery, and Forms	8,316	10,227	12,000
351	Rentals	5,434	7,680	8,000
355	Travel	2,472	172	2,000
399	Other Contracted Services	0	5,643	19,400
435	Office Supplies	9,089	15,230	14,000
709	Data Processing Equipment	8,735	0	0
719	Office Equipment	100	2,132	2,500
	Total Circuit Court	<u>\$ 601,311</u>	<u>\$ 652,251</u>	<u>\$ 792,843</u>
53300	<u>General Sessions Court - Court I</u>			
102	Judge(s)	\$ 154,511	\$ 153,077	\$ 156,292
169	Part-time Personnel	77,255	0	0
189	Other Salaries and Wages	7,500	7,200	7,200
201	Social Security	12,321	9,805	10,000
204	State Retirement	15,512	14,679	15,450
206	Life Insurance	29	28	32
207	Medical Insurance	8,752	7,927	12,860
212	Employer Medicare	3,422	2,293	2,375
307	Communication	236	237	250
320	Dues and Memberships	306	930	750
355	Travel	2,290	1,603	3,500
399	Other Contracted Services	3,140	1,535	4,500
435	Office Supplies	1,270	1,962	2,500
709	Data Processing Equipment	0	0	0
	Total General Sessions Court	<u>\$ 286,544</u>	<u>\$ 201,276</u>	<u>\$ 215,709</u>
53300	<u>General Sessions Court - Court II</u>			
102	Judge(s)	\$ 0	\$ 76,539	\$ 78,146
201	Social Security	0	4,745	4,850
212	Employer Medicare	0	1,110	1,135
320	Dues and Memberships	0	304	750
355	Travel	0	0	2,500
435	Office Supplies	0	981	1,500
709	Data Processing Equipment	0	1,617	0
	Total General Sessions Court	<u>\$ 0</u>	<u>\$ 85,296</u>	<u>\$ 88,881</u>
53330	<u>Drug Court</u>			
105	Supervisor / Director	\$ 31,750	\$ 30,750	\$ 31,365
106	Deputy(ies)	0	0	19,500
162	Clerical Personnel	27,353	0	0
169	Part-time Personnel	0	20,452	35,441
201	Social Security	3,418	3,030	5,438
204	State Retirement	2,994	2,818	4,650
206	Life Insurance	29	28	64
207	Medical Insurance	11,726	11,630	12,595
212	Employer Medicare	799	709	1,275
307	Communication	3,410	3,204	3,000
320	Dues and Memberships	1,080	210	500
322	Evaluation and Testing	2,056	21,344	10,050
334	Maintenance Agreements	0	3,000	3,000

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Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Expenditures (Cont.)</u>				
<u>Drug Court (Cont.)</u>				
348	Postal Charges	\$ 4	\$ 4	\$ 25
349	Printing, Stationery, and Forms	108	144	150
351	Rentals	1,661	1,670	1,670
355	Travel	7,644	4,989	5,000
368	Drug Treatment	920	590	500
435	Office Supplies	3,438	2,432	2,500
463	Testing	0	0	300
499	Other Supplies and Materials	0	990	1,000
709	Data Processing Equipment	0	0	1,775
	Total Drug Court	<u>\$ 98,390</u>	<u>\$ 107,994</u>	<u>\$ 139,798</u>
53400	<u>Chancery Court</u>			
101	County Official/Administrative Officer	\$ 0	\$ 0	\$ 73,825
106	Deputy(ies)	0	0	117,683
169	Part-time Personnel	0	0	23,256
189	Other Salaries and Wages	2,250	0	0
194	Jury and Witness Fees	0	0	2,000
201	Social Security	111	0	13,321
204	State Retirement	0	0	17,511
206	Life Insurance	154	141	160
207	Medical Insurance	40,844	44,514	47,551
212	Employer Medicare	31	0	3,120
307	Communication	267	232	800
320	Dues and Memberships	0	0	1,000
334	Maintenance Agreements	0	7,644	8,000
335	Maintenance and Repair Services - Building	0	0	500
348	Postal Charges	5,215	6,334	7,000
349	Printing, Stationery, and Forms	1,951	1,117	2,000
351	Rentals	2,256	1,880	2,300
355	Travel	0	0	4,000
435	Office Supplies	9,756	5,216	10,000
	Total Chancery Court	<u>\$ 62,835</u>	<u>\$ 67,078</u>	<u>\$ 334,027</u>
53500	<u>Juvenile Court</u>			
102	Judge(s)	\$ 42,014	\$ 41,342	\$ 42,170
103	Assistant(s)	34,935	33,885	34,563
111	Probation Officer(s)	34,687	33,993	34,673
112	Youth Service Officer(s)	45,965	44,737	45,632
123	Guidance Personnel	11,940	11,748	11,984
163	Educational Assistants	31,810	30,809	31,425
164	Attendants	109,934	79,384	45,000
189	Other Salaries and Wages	10,339	10,082	10,875
201	Social Security	19,318	17,731	15,910
204	State Retirement	10,654	14,031	15,141
206	Life Insurance	115	113	128
207	Medical Insurance	26,937	27,591	28,973
212	Employer Medicare	4,518	4,147	3,735
307	Communication	2,010	1,483	3,000
309	Contracts with Government Agencies	2,233	17,520	25,000
320	Dues and Memberships	165	140	200
322	Evaluation and Testing	4,826	3,424	5,000
338	Maintenance and Repair Services - Vehicle	118	175	500
348	Postal Charges	318	426	500
351	Rentals	1,821	1,669	1,800
355	Travel	907	2,040	2,500
399	Other Contracted Services	1,623	1,971	4,000

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Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Expenditures (Cont.)</u>				
<u>Juvenile Court (Cont.)</u>				
422	Food Supplies	\$ 3,150	\$ 2,425	\$ 2,000
425	Gasoline	179	441	1,370
435	Office Supplies	3,657	3,983	4,700
524	In Service/ Staff Development	640	270	1,000
708	Data Processing Equipment	0	19,600	0
	Total Juvenile Court	<u>\$ 404,813</u>	<u>\$ 405,160</u>	<u>\$ 371,779</u>
53920	<u>Courtroom Security</u>			
160	Guards	\$ 60,244	\$ 52,978	\$ 52,964
169	Part-time Personnel	129,752	128,329	147,900
187	Overtime Pay	166	1,449	500
201	Social Security	11,665	11,394	12,485
204	State Retirement	5,692	4,997	4,845
206	Life Insurance	58	56	64
207	Medical Insurance	9,729	15,608	20,918
212	Employer Medicare	2,728	2,665	2,927
309	Contracts with Government Agencies	0	600	1,800
322	Evaluation and Testing	0	2,689	3,400
334	Maintenance Agreements	2,600	2,600	2,600
354	Transporation - Other than Students	0	1,000	2,400
355	Travel	0	0	2,000
451	Uniforms	2,149	2,265	2,600
524	In Service/Staff Development	0	0	4,000
716	Law Enforcement Equipment	7,903	6,164	6,400
	Total Courtroom Security	<u>\$ 232,686</u>	<u>\$ 232,794</u>	<u>\$ 267,803</u>
54000	<u>Public Safety</u>			
54110	<u>Sheriff's Department</u>			
101	County Official/Administrative Officer	\$ 83,044	\$ 80,968	\$ 84,546
105	Supervisor/Director	51,834	50,521	51,531
106	Deputy(ies)	511,686	483,811	491,920
109	Captain(s)	48,360	47,102	48,044
110	Lieutenant(s)	275,174	254,003	260,158
115	Sergeant(s)	333,772	287,053	367,173
140	Salary Supplements	19,200	16,800	31,200
162	Clerical Personnel	130,751	126,200	128,724
187	Overtime Pay	84,675	111,223	102,000
201	Social Security	89,533	90,377	97,048
204	State Retirement	171,077	184,251	197,875
206	Life Insurance	1,116	1,081	1,342
207	Medical Insurance	301,859	307,023	351,069
212	Employee Medicare	20,939	21,136	22,697
302	Advertising	1,203	0	1,200
307	Communication	24,858	36,669	27,000
320	Dues and Memberships	2,840	2,800	2,840
322	Evaluation and Testing	1,371	2,661	3,000
334	Maintenance Agreements	6,053	7,582	8,000
335	Maintenance and Repair Services - Building	1,292	8,454	0
336	Maintenance and Repair Services - Equipment	2,444	5,211	5,752
338	Maintenance and Repair Services - Vehicles	46,435	48,960	55,000
348	Postal Charges	2,278	2,271	2,300
349	Printing, Stationery, and Forms	3,973	4,373	5,000
351	Rentals	3,867	4,469	4,790
353	Tow-in Service	2,165	1,420	2,400
355	Travel	15,397	17,777	19,000
399	Other Contracted Services	1,265	3,579	5,578

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Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Expenditures (Cont.)</u>				
<u>Sheriff's Department (Cont.)</u>				
425	Gasoline	\$ 164,868	\$ 160,080	\$ 285,000
431	Law Enforcement Supplies	8,793	10,000	10,000
433	Lubricants	5,773	6,056	8,000
435	Office Supplies	10,192	12,860	14,661
450	Tires and Tubes	16,767	14,352	15,000
451	Uniforms	2,103	3,031	5,300
499	Other Supplies and Materials	0	6,934	7,000
524	In Service/Staff Development	17,421	19,240	30,200
599	Other Charges	23,041	10,623	15,000
711	Furniture and Fixtures	0	1,716	0
716	Law Enforcement Equipment	17,456	27,219	27,600
718	Motor Vehicles	0	0	0
	Total Sheriff's Department	<u>\$ 2,504,875</u>	<u>\$ 2,479,886</u>	<u>\$ 2,794,948</u>
<u>Wheel Tax Officer (Tax Enforcement)</u>				
54140	Communication	\$ 95	\$ 0	\$ 0
307	Postal Charges	752	0	0
348	Travel	99	0	0
355	Office Supplies	478	0	0
435	Total Wheel Tax Officer	<u>\$ 1,424</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Drug Enforcement</u>				
54150	Law Enforcement Supplies	\$ 5,982	\$ 0	\$ 0
431	Total Drug Enforcement	<u>\$ 5,982</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Administration of the Sexual Offender Registry</u>				
54160	Contracts with Government Agencies	\$ 1,150	\$ 1,250	\$ 1,700
309	Travel	77	0	100
355	Office Supplies	726	1,313	1,400
435	Total Administration of Sexual Offender Registry	<u>\$ 1,953</u>	<u>\$ 2,563</u>	<u>\$ 3,200</u>
<u>Jail</u>				
54210	Captain(s)	\$ 37,584	\$ 36,496	\$ 37,226
109	Lieutenant(s)	13,333	33,204	33,868
110	Sergeant(s)	140,328	141,444	146,515
115	Guards	849,974	828,950	982,224
160	Cafeteria Personnel	16,873	20,431	20,842
165	Overtime Pay	55,221	66,398	61,200
187	Social Security	64,106	69,869	79,480
201	State Retirement	104,160	104,300	121,355
204	Life Insurance	1,229	1,221	1,534
206	Medical Insurance	258,667	250,050	394,403
207	Employer Medicare	14,992	16,341	18,586
212	Advertising	0	887	1,200
302	Testing and Evaluation	0	1,910	3,000
322	Maintenance Agreements	24,416	24,816	25,000
334	Maintenance and Repair Services - Buildings	26,427	59,477	40,000
335	Maintenance and Repair Services - Equipment	14,831	16,133	20,000
336	Medical and Dental Services	438,607	427,777	400,000
340	Rentals	2,220	2,219	2,400
351	Travel	0	2,448	5,000
355	Custodial Supplies	35,224	40,712	45,000
410	Drugs and Medical Supplies	20,539	33,784	23,000
413	Food Supplies	351,409	358,490	345,000
422	Office Supplies	5,687	6,942	7,500
435	Prisoners Clothing	8,253	9,848	10,000
441				

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Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Expenditures (Cont.)</u>				
<u>Jail (Cont.)</u>				
524	In Service/Staff Development	\$ 5,015	\$ 1,640	\$ 5,000
599	Other Charges	7,145	7,556	10,000
716	Law Enforcement Equipment	8,580	25,694	22,000
790	Other Equipment	4,619	9,897	10,000
	Total Jail	\$ 2,509,439	\$ 2,598,934	\$ 2,871,333
54220	<u>Workhouse</u>			
160	Guards	\$ 30,948	\$ 44,612	\$ 46,459
201	Social Security	1,643	2,766	2,881
204	State Retirement	2,917	4,078	4,447
206	Life Insurance	29	35	64
207	Medical Insurance	12,284	18,754	25,190
212	Employer Medicare	384	647	675
	Total Workhouse	\$ 48,205	\$ 70,892	\$ 79,716
54250	<u>Work Release Program</u>			
105	Supervisor/Director	\$ 38,289	\$ 37,184	\$ 37,928
161	Secretary(ies)	28,911	27,957	28,516
189	Other Salaries and Wages	333	1,868	18,921
201	Social Security	3,887	4,155	5,294
204	State Retirement	6,374	6,124	8,173
206	Life Insurance	58	56	64
207	Medical Insurance	11,900	12,724	12,813
212	Employer Medicare	909	972	1,240
307	Communication	479	429	525
338	Maintenance and Repair Services - Vehicles	579	181	700
348	Postal Charges	3	5	50
349	Printing, Stationery, and Forms	382	421	500
425	Gasoline	1,829	1,626	3,075
435	Office Supplies	635	811	1,500
463	Testing	1,105	1,495	5,300
524	In Service/Staff Development	300	350	350
	Total Work Release Program	\$ 95,973	\$ 96,358	\$ 124,949
54310	<u>Fire Prevention and Control</u>			
316	Contributions (Volunteer Fire Departments)	\$ 180,000	\$ 180,000	\$ 180,000
	Total Fire Prevention and Control	\$ 180,000	\$ 180,000	\$ 180,000
54410	<u>Civil Defense</u>			
105	Supervisor/Director	\$ 30,753	\$ 35,313	\$ 36,019
169	Part-time Personnel	5,084	7,046	8,860
201	Social Security	2,208	2,626	2,804
204	State Retirement	2,800	3,228	3,450
206	Life Insurance	22	28	32
207	Medical Insurance	3,645	4,910	5,255
212	Employer Medicare	517	615	653
307	Communication	500	684	783
322	Testing and Evaluation	0	675	1,250
338	Maintenance and Repair Services - Vehicles	5,548	2,260	3,000
348	Postal Charges	16	100	100
349	Printing, Stationery and Forms	32	0	0
355	Travel	1,246	735	1,250
425	Gasoline	6,652	5,335	11,355
435	Office Supplies	1,426	1,766	2,000
451	Uniforms	1,336	465	1,050
506	Liability Insurance	350	300	1,000

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Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Expenditures (Cont.)</u>				
<u>Civil Defense (Cont.)</u>				
599	Other Charges	\$ 1,934	\$ 3,418	\$ 3,000
708	Communication Equipment	1,181	574	1,500
	Total Civil Defense	<u>\$ 65,250</u>	<u>\$ 70,078</u>	<u>\$ 83,361</u>
<u>Other Emergency Management</u>				
54490	Contributions (E-911 Dispatchers)	\$ 153,222	\$ 141,436	\$ 141,436
316	Other Equipment	36,812	5,717	0
790	Total Other Emergency Management	<u>\$ 190,034</u>	<u>\$ 147,153</u>	<u>\$ 141,436</u>
<u>Inspection and Regulation (Civil Service Board)</u>				
54510	Board and Committee Members Fees	\$ 3,600	\$ 3,600	\$ 3,600
191	Social Security	223	224	225
201	Employer Medicare	52	54	55
212	Evaluation and Testing	2,657	2,744	4,720
322	Total Inspection and Regulation	<u>\$ 6,532</u>	<u>\$ 6,622</u>	<u>\$ 8,600</u>
<u>County Coroner/Medical Examiner</u>				
54610	Assistant(s)	\$ 5,370	\$ 5,680	\$ 0
103	Other Salaries and Wages	78,383	93,144	0
189	Contracts with Private Agencies	0	0	75,000
312	Other Contracted Services	7,200	7,200	7,200
399	Office Supplies	98	477	500
435	Total County Coroner/Medical Examiner	<u>\$ 91,051</u>	<u>\$ 106,501</u>	<u>\$ 82,700</u>
<u>Public Health and Welfare</u>				
<u>Local Health Programs</u>				
<u>Local Health Center</u>				
55000	Clerical Personnel	\$ 305,546	\$ 299,511	\$ 338,600
55100	Social Security	17,490	18,570	21,000
55110	State Retirement	22,587	21,155	33,480
162	Life Insurance	254	254	382
201	Medical Insurance	63,505	63,661	109,918
204	Employer Medicare	4,090	4,343	4,920
206	Contracts with Government Agencies (Local Direct)	53,379	57,265	65,000
207	Travel	5,567	4,220	10,100
212	Total Local Health Center	<u>\$ 472,418</u>	<u>\$ 468,979</u>	<u>\$ 583,400</u>
<u>Rabies and Animal Control</u>				
55120	Contributions (Humane Society)	\$ 127,400	\$ 133,500	\$ 133,500
316	Total Rabies and Animal Control	<u>\$ 127,400</u>	<u>\$ 133,500</u>	<u>\$ 133,500</u>
<u>Nursing Home</u>				
55140	Contributions (ALPS)	\$ 2,000	\$ 2,000	\$ 2,000
316	Total Nursing Home	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
<u>Alcohol and Drug Programs</u>				
55170	Contributions (Helen Ross McNabb - New Hope)	\$ 5,000	\$ 5,000	\$ 5,000
316	Total Alcohol and Drug Programs	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
<u>Crippled Children Services</u>				
55180	Contributions (Health Department)	\$ 6,242	\$ 6,242	\$ 6,242
316	Total Crippled Children Services	<u>\$ 6,242</u>	<u>\$ 6,242</u>	<u>\$ 6,242</u>
<u>Appropriation to State</u>				
55390	Contributions (Health Department)	\$ 110,500	\$ 110,500	\$ 110,500
316	Total Appropriation to State	<u>\$ 110,500</u>	<u>\$ 110,500</u>	<u>\$ 110,500</u>

HAMBLEN COUNTY, TENNESSEE
GENERAL FUND (#101)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Expenditures (Cont.)</u>				
55520	<u>Aid to Dependent Children</u>			
316	Contributions (CEASE)	\$ 8,000	\$ 8,000	\$ 8,000
	Total Aid to Dependent Children	\$ 8,000	\$ 8,000	\$ 8,000
55530	<u>Child Support</u>			
316	Contributions (Department of Children's Services-Local)	\$ 14,500	\$ 15,000	\$ 15,000
	Total Child Support	\$ 14,500	\$ 15,000	\$ 15,000
55590	<u>Other Local Welfare Services</u>			
316	Contributions (YES- \$20k & Child Care Center - \$25k)	\$ 40,810	\$ 45,000	\$ 45,000
	Total Other Local Welfare Services	\$ 40,810	\$ 45,000	\$ 45,000
55710	<u>Sanitation Management</u>			
316	Contributions (Keep America Beautiful)	\$ 15,000	\$ 15,000	\$ 15,000
	Total Sanitation Management	\$ 15,000	\$ 15,000	\$ 15,000
55900	<u>Other Public Health and Welfare</u>			
316	Contributions (Morristown Cemetery)	\$ 1,200	\$ 1,500	\$ 1,500
	Total Other Public Health and Welfare	\$ 1,200	\$ 1,500	\$ 1,500
56000	<u>Social, Cultural, and Recreational Services</u>			
56100	<u>Adult Activities</u>			
316	Contributions (Senior Citizens Center - Adult Center)	\$ 11,600	\$ 11,600	\$ 11,600
	Total Adult Activities	\$ 11,600	\$ 11,600	\$ 11,600
56300	<u>Senior Citizens Assistance</u>			
316	Contributions (Senior Citizens Center - Vital Visits)	\$ 6,500	\$ 6,500	\$ 6,500
	Total Senior Citizens Assistance	\$ 6,500	\$ 6,500	\$ 6,500
56500	<u>Libraries</u>			
316	Contributions	\$ 243,500	\$ 257,000	\$ 257,000
	Total Libraries	\$ 243,500	\$ 257,000	\$ 257,000
56700	<u>Parks and Fair Boards</u>			
105	Supervisor/Director	\$ 38,433	\$ 37,600	\$ 38,352
167	Maintenance Personnel	26,918	26,791	27,327
169	Part-time Personnel	1,056	7,268	9,180
187	Overtime Pay	18,393	18,274	15,683
201	Social Security	5,314	5,584	5,615
204	State Retirement	7,927	7,567	7,804
206	Life Insurance	58	56	64
207	Medical Insurance	9,626	9,312	10,507
212	Employer Medicare	1,301	1,306	1,313
302	Advertising	1,358	0	0
307	Communication	6,097	5,459	6,200
334	Maintenance Agreements	0	0	300
336	Maintenance and Repair Services - Equipment	3,006	3,818	4,000
338	Maintenance and Repair Services - Vehicles	1,834	1,203	1,500
410	Custodial Supplies	9,922	6,936	10,000
412	Diesel Fuel	2,926	3,787	6,000
415	Electricity	32,821	32,355	35,000
425	Gasoline	6,732	5,330	9,500
435	Office Supplies	15	87	200
451	Uniforms	838	68	1,500
454	Water and Sewer	19,738	25,177	20,000
499	Other Supplies and Materials	2,845	3,606	4,000
506	Liability Insurance	4,472	6,437	6,500

HAMBLEN COUNTY, TENNESSEE
GENERAL FUND (#101)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
	<u>Estimated Expenditures (Cont.)</u>			
	<u>Parks and Fair Boards (Cont.)</u>			
509	Refunds	\$ 245	\$ 60	\$ 250
513	Workers' Compensation Insurance	1,795	2,004	6,725
599	Other Charges	1,946	1,046	3,500
719	Office Equipment	0	0	500
790	Other Equipment	16,788	855	0
791	Other Construction	12,914	4,607	5,000
	Total Parks and Fair Boards	<u>\$ 235,318</u>	<u>\$ 216,593</u>	<u>\$ 236,520</u>
56900	<u>Other Social, Cultural, and Recreational</u>			
309	Contracts with Government Agencies	\$ 55,543	\$ 57,202	\$ 67,100
316	Contributions	234,500	234,500	234,500
	Total Other Social, Cultural, and Recreational	<u>\$ 290,043</u>	<u>\$ 291,702</u>	<u>\$ 301,600</u>
57000	<u>Agriculture and Natural Resources</u>			
57100	<u>Agriculture Extension Service</u>			
140	Salary Supplements	\$ 125,407	\$ 129,862	\$ 132,459
307	Communications	233	0	1,000
355	Travel	921	955	1,500
435	Office Supplies	296	1,937	3,500
	Total Agriculture Extension Service	<u>\$ 126,857</u>	<u>\$ 132,754</u>	<u>\$ 138,459</u>
57300	<u>Forest Service</u>			
316	Contributions (Forest Service)	\$ 1,000	\$ 1,000	\$ 1,000
	Total Forest Service	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
57500	<u>Soil Conservation</u>			
161	Secretary(ies)	\$ 25,814	\$ 24,909	\$ 25,408
201	Social Security	1,324	1,279	1,576
204	State Retirement	2,425	2,283	2,433
206	Life Insurance	29	28	32
207	Medical Insurance	11,351	11,645	12,595
212	Employer Medicare	310	299	370
	Total Soil Conservation	<u>\$ 41,253</u>	<u>\$ 40,443</u>	<u>\$ 42,414</u>
57800	<u>Storm Water Management</u>			
321	Engineering Services	\$ 0	\$ 1,350	\$ 7,000
399	Other Contracted Services	0	11,175	10,000
429	Instructional Supplies and Materials	0	1,164	5,000
	Total Storm Water Management	<u>\$ 0</u>	<u>\$ 13,689</u>	<u>\$ 22,000</u>
58000	<u>Other Operations</u>			
58110	<u>Tourism</u>			
105	Supervisor/Director	\$ 0	\$ 41,007	\$ 37,740
189	Other Salaries and Wages	0	0	13,500
201	Social Security	0	2,145	3,177
204	State Retirement	0	3,752	3,453
206	Life Insurance	0	28	32
207	Medical Insurance	0	11,023	12,019
212	Employee Medicare	0	502	746
302	Advertising	6,233	14,650	30,825
307	Communication	0	780	1,000
316	Contributions (Chamber of Commerce)	22,500	22,500	22,500
348	Postal Charges	0	102	250
349	Printing, Stationery, and Forms	0	431	900
351	Rentals	2,000	3,951	1,600
355	Travel	0	3,943	5,000

HAMBLEN COUNTY, TENNESSEE
GENERAL FUND (#101)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Expenditures (Cont.)</u>				
<u>Tourism (Cont.)</u>				
359	Disposal Fees	\$ 0	\$ 500	\$ 0
361	Permits	0	150	150
399	Other Contracted Services	31,293	116,817	56,275
435	Office Supplies	0	291	1,000
499	Other Supplies and Materials	0	658	2,725
599	Other Charges	0	2,193	545
719	Office Equipment	0	409	500
	Total Tourism	<u>\$ 62,026</u>	<u>\$ 225,832</u>	<u>\$ 193,937</u>
58120	<u>Industrial Development</u>			
316	Contributions (Chamber of Commerce)	\$ 42,000	\$ 47,075	\$ 52,000
364	Contracts for Development Costs (TIF)	42,982	49,151	78,679
	Total Industrial Development	<u>\$ 84,982</u>	<u>\$ 96,226</u>	<u>\$ 130,679</u>
58210	<u>Public Transportation</u>			
316	Contributions (ETHRA/LAMPTO)	\$ 35,000	\$ 33,899	\$ 35,000
	Total Public Transportation	<u>\$ 35,000</u>	<u>\$ 33,899</u>	<u>\$ 35,000</u>
58300	<u>Veterans' Service</u>			
101	County Official/Administrative Officer	\$ 12,813	\$ 12,362	\$ 12,609
201	Social Security	794	767	781
212	Employer Medicare	186	179	184
307	Communication	7	4	40
320	Dues and Memberships	25	25	25
334	Maintenance Agreements	0	399	450
348	Postal Charges	44	46	50
349	Printing, Stationery and Forms	48	0	60
355	Travel	892	795	979
435	Office Supplies	333	79	450
719	Office Equipment	0	0	100
	Total Veterans' Service	<u>\$ 15,142</u>	<u>\$ 14,656</u>	<u>\$ 15,728</u>
58400	<u>Other Charges</u>			
435	Office Supplies	\$ 19	\$ 0	\$ 0
599	Other Charges	211	0	0
	Total Other Charges	<u>\$ 230</u>	<u>\$ 0</u>	<u>\$ 0</u>
58600	<u>Employee Benefits</u>			
202	Handling Charges & Administrative Costs	\$ 630	\$ 680	\$ 720
207	Medical Insurance	10,790	9,071	36,957
210	Unemployment Compensation	23,556	21,014	25,000
215	On-Behalf Payments to OPEB	12,742	0	0
299	Other Fringe Benefits	1,725	2,250	2,400
312	Contracts with Private Agencies	93,669	176,848	201,150
399	Other Contracted Services	7,491	0	0
506	Liability Insurance	308,267	323,440	385,000
513	Workers' Compensation Insurance	107,015	124,299	125,474
515	Liability Claims	0	16,109	40,000
517	Surcharge	0	0	16,762
	Total Employee Benefits	<u>\$ 565,885</u>	<u>\$ 673,711</u>	<u>\$ 833,463</u>
58900	<u>Miscellaneous</u>			
207	Medical Insurance	\$ 314,606	\$ 313,340	\$ 331,388
310	Contacts with Other Public Agencies	14,450	15,404	15,404
	Other Contracted Services	0	150	1,320
	Premiums on Corporate Surety Bonds	1,136	1,475	3,500

HAMBLEN COUNTY, TENNESSEE
GENERAL FUND (#101)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
399	<u>Estimated Expenditures (Cont.)</u>			
508	Miscellaneous (Cont.)			
510	Trustee's Commission	\$ 184,100	\$ 178,500	\$ 200,000
	Total Miscellaneous	<u>\$ 514,292</u>	<u>\$ 508,869</u>	<u>\$ 551,612</u>
70000	<u>Education</u>			
73300	<u>Community Services</u>			
	Contributions	\$ 0	\$ 6,750	\$ 7,000
	Total Community Services	<u>\$ 0</u>	<u>\$ 6,750</u>	<u>\$ 7,000</u>
90000	<u>Capital Projects</u>			
91110	<u>General Administration Projects</u>			
312	Contracts with Private Agencies	\$ 17,000	\$ 0	\$ 0
712	Heating and Air Conditioning Equipment	0	0	10,000
718	Motor Vehicles	0	0	24,600
731	Voting Machines	58,140	0	136,200
	Total General Administration Projects	<u>\$ 75,140</u>	<u>\$ 0</u>	<u>\$ 170,800</u>
91120	<u>Administration of Justice Projects</u>			
709	Data Processing Equipment	\$ 18,307	\$ 7,413	\$ 0
	Total Administration of Justice Projects	<u>\$ 18,307</u>	<u>\$ 7,413</u>	<u>\$ 0</u>
91130	<u>Public Safety Projects</u>			
707	Building Improvements	\$ 0	\$ 93,140	\$ 0
708	Communication Equipment	0	103,000	0
716	Law Enforcement Equipment	0	4,920	0
718	Motor Vehicles	131,553	327,403	230,000
790	Other Equipment	0	9,516	0
	Total Public Safety Projects	<u>\$ 131,553</u>	<u>\$ 537,979</u>	<u>\$ 230,000</u>
91140	<u>Public Health and Welfare Projects</u>			
307	Communications	\$ 5,434	\$ 0	\$ 0
707	Building Improvements	0	0	30,000
	Total Public Health and Welfare Projects	<u>\$ 5,434</u>	<u>\$ 0</u>	<u>\$ 30,000</u>
	Total Estimated Expenditures	<u>\$ 14,352,844</u>	<u>\$ 15,031,373</u>	<u>\$ 17,077,742</u>
99000	<u>Estimated Other Uses</u>			
99100	<u>Transfers Out</u>			
590	Transfers to Other Funds	\$ 0	\$ 25,000	\$ 25,000
	Total Transfers to Other Funds	<u>\$ 0</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
	Total Estimated Other Uses	<u>\$ 0</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
	Total Estimated Expenditures and Other Uses	<u>\$ 14,352,844</u>	<u>\$ 15,056,373</u>	<u>\$ 17,102,742</u>
	Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures and Other Uses	\$ 832,079	\$ 471,152	\$ (649,607)
	Estimated Beginning Fund Balance - July 1	<u>5,653,971</u>	<u>6,486,050</u>	<u>6,957,202</u>
	Estimated Ending Fund Balance - June 30	<u>\$ 6,486,050</u>	<u>\$ 6,957,202</u>	<u>\$ 6,307,595</u>



Solid Waste/Sanitation Fund

This fund is used to account for transactions involving solid waste collection.

HAMBLEN COUNTY, TENNESSEE
SOLID WASTE/SANITATION FUND (#116)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>ESTIMATED REVENUES</u>				
40000	<u>Local Taxes</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 1,125,543	\$ 1,138,923	\$ 1,125,161
40120	Trustee's Collections - Prior Year	33,085	40,707	30,000
40125	Trustee's Collections - Bankruptcy	351	369	0
40130	Circuit/Clerk and Master Collections - Prior Years	20,596	20,645	20,000
40140	Interest and Penalty	16,989	17,570	20,000
40150	Pick-up Taxes	6	0	0
40161	Payments in-Lieu-of Taxes - T.V.A.	281	281	275
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	786,640	1,024,398	625,000
40300	<u>Statutory Local Taxes</u>			
40330	Wholesale Beer Tax	130,255	137,693	130,000
	Total Local Taxes	<u>\$ 2,113,746</u>	<u>\$ 2,380,586</u>	<u>\$ 1,950,436</u>
41000	<u>Licenses and Permits</u>			
41500	<u>Permits</u>			
41510	Beer Permits	\$ 1,567	\$ 1,821	\$ 1,500
	Total Licenses and Permits	<u>\$ 1,567</u>	<u>\$ 1,821</u>	<u>\$ 1,500</u>
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 21,251	\$ 1,028	\$ 514
44130	Sale of Materials and Supplies	1,891	1,560	0
44170	Miscellaneous Refunds	0	515	0
44500	<u>Non-Recurring Items</u>			
44530	Sale of Equipment	3,355	9,272	8,100
	Total Other Local Revenues	<u>\$ 26,497</u>	<u>\$ 12,375</u>	<u>\$ 8,614</u>
46000	<u>State of Tennessee</u>			
46100	<u>Other State Revenues</u>			
46830	Beer Tax	\$ 18,421	\$ 18,586	\$ 18,000
46851	State Revenue Sharing	84,522	0	0
	Total State of Tennessee	<u>\$ 102,943</u>	<u>\$ 18,586</u>	<u>\$ 18,000</u>
	Total Estimated Revenues	<u>\$ 2,244,753</u>	<u>\$ 2,413,368</u>	<u>\$ 1,978,550</u>
49000	<u>Estimated Other Sources</u>			
49700	Insurance Recovery	\$ 0	\$ 1,347	\$ 0
	Total Estimated Other Sources	<u>\$ 0</u>	<u>\$ 1,347</u>	<u>\$ 0</u>
	Total Estimated Revenues and Other Sources	<u>\$ 2,244,753</u>	<u>\$ 2,414,715</u>	<u>\$ 1,978,550</u>

HAMBLEN COUNTY, TENNESSEE
SOLID WASTE/SANITATION FUND (#116)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>ESTIMATED EXPENDITURES</u>				
55000	<u>Public Health and Welfare</u>			
55710	<u>Sanitation Management</u>			
141	Foreman	\$ 38,031	\$ 36,931	\$ 37,670
142	Mechanic(s)	34,941	38,411	44,451
144	Equipment Operators - Heavy	132,231	127,303	124,950
147	Truck Drivers	233,535	219,847	214,200
149	Laborers	131,469	122,362	147,900
187	Overtime Pay	17,346	17,326	20,400
201	Social Security	34,198	34,855	36,555
202	Handling Charges & Administrative Costs	90	90	240
204	State Retirement	55,239	51,383	53,890
206	Life Insurance	605	605	605
207	Medical Insurance	153,133	152,258	172,500
210	Unemployment Compensation	668	9,504	10,000
212	Employer Medicare	7,999	8,151	8,550
302	Advertising	4,730	4,808	6,000
312	Contracts with Private Agencies	57,212	56,538	70,000
334	Maintenance Agreements	0	5,100	0
336	Maintenance and Repair Services - Equipment	115,614	108,184	100,000
359	Disposal Fees	760,553	740,321	800,000
412	Diesel Fuel	181,634	189,335	260,000
425	Gasoline	3,681	4,458	5,800
433	Lubricants	9,195	5,456	15,000
435	Office Supplies	394	383	400
450	Tires and Tubes	35,100	22,892	40,000
451	Uniforms	5,591	6,811	10,000
499	Other Supplies and Materials	21,765	15,070	20,000
506	Liability Insurance	37,743	44,640	45,750
510	Trustee's Commission	33,995	36,085	40,000
513	Workers' Compensation Insurance	50,529	56,720	60,000
515	Liability Claims	0	1,705	0
718	Motor Vehicles	146,312	384,994	285,000
733	Solid Waste Equipment	10,986	35,795	27,000
791	Other Construction	1,882	0	0
	Total Sanitation Management	<u>\$ 2,316,401</u>	<u>\$ 2,538,321</u>	<u>\$ 2,656,861</u>
	Total Estimated Expenditures	<u>\$ 2,316,401</u>	<u>\$ 2,538,321</u>	<u>\$ 2,656,861</u>
	Excess of Estimated Revenues and Other Sources Over (Under) Estimated Expenditures	\$ (71,648)	\$ (123,606)	\$ (678,311)
	Estimated Beginning Fund Balance - July 1	<u>3,809,178</u>	<u>3,737,530</u>	<u>3,613,924</u>
	Estimated Ending Fund Balance - June 30	<u>\$ 3,737,530</u>	<u>\$ 3,613,924</u>	<u>\$ 2,935,613</u>



Drug Control Fund

The Drug Control Fund is used to account for revenues received from drug-related fines, forfeitures, and seizures.

HAMBLÉN COUNTY, TENNESSEE
DRUG CONTROL FUND (#122)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>ESTIMATED REVENUES</u>				
42000	<u>Fines, Forfeitures, and Penalties</u>			
42100	<u>Circuit Court</u>			
42140	Drug Control Fines	\$ 762	\$ 5,401	\$ 1,000
42200	<u>Criminal Court</u>			
42240	Drug Control Fines	4,201	3,029	2,750
42300	<u>General Sessions Court</u>			
42340	Drug Control Fines	11,213	9,434	8,750
42900	<u>Other Fines, Forfeitures, and Penalties</u>			
42910	Proceeds from Confiscated Property	22,342	21,270	15,000
	Total Fines, Forfeitures, and Penalties	<u>\$ 38,518</u>	<u>\$ 39,134</u>	<u>\$ 27,500</u>
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 247	\$ 853	\$ 250
44170	Miscellaneous Refunds	2,582	900	0
44500	<u>Non-recurring Items</u>			
44530	Sale of Equipment	45,555	31,761	5,000
44560	Damages Recovered from Individuals	80	5,780	0
	Total Other Local Revenues	<u>\$ 48,464</u>	<u>\$ 39,294</u>	<u>\$ 5,250</u>
47000	<u>Federal Government</u>			
47600	<u>Direct Federal Revenue</u>			
47700	Federal Seizures	\$ 32,657	\$ 479	\$ 0
47990	Other Direct Federal Revenue	0	6,683	0
	Total Federal Government	<u>\$ 32,657</u>	<u>\$ 7,162</u>	<u>\$ 0</u>
48000	<u>Other Governments and Citizens Groups</u>			
48100	<u>Other Governments</u>			
48130	Contributions	\$ 9,987	\$ 7,340	\$ 10,000
	Total Other Governments	<u>\$ 9,987</u>	<u>\$ 7,340</u>	<u>\$ 10,000</u>
	Total Estimated Revenues	<u>\$ 129,626</u>	<u>\$ 92,930</u>	<u>\$ 42,750</u>
49000	<u>Estimated Other Sources</u>			
49700	Insurance Recovery	\$ 0	\$ 4,740	\$ 0
	Total Estimated Other Sources	<u>\$ 0</u>	<u>\$ 4,740</u>	<u>\$ 0</u>
	Total Estimated Revenues and Other Sources	<u>\$ 129,626</u>	<u>\$ 97,670</u>	<u>\$ 42,750</u>

HAMBLEN COUNTY, TENNESSEE
DRUG CONTROL FUND (#122)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>ESTIMATED EXPENDITURES</u>				
54000	<u>Public Safety</u>			
54150	<u>Drug Enforcement</u>			
140	Salary Supplement	\$ 4,800	\$ 4,800	\$ 4,800
201	Social Security	265	266	298
204	State Retirement	628	602	628
212	Employer Medicare	62	62	70
319	Confidential Drug Enforcement Payments	30,000	25,000	30,000
320	Dues and Memberships	55	55	105
338	Maintenance and Repair Services - Vehicles	0	4,740	0
351	Rentals	12,000	12,000	12,000
355	Travel	2,142	3,451	2,000
357	Veterinary Services	302	500	1,200
358	Remittance of Revenues Collected	5,129	13,320	0
399	Other Contracted Services	4,299	4,722	1,500
401	Animal Food and Supplies	574	596	1,000
415	Electricity	6,464	6,246	8,000
431	Law Enforcement Supplies	7,188	4,915	5,000
510	Trustee's Commission	435	367	395
524	In-Service/Staff Development	0	1,975	0
711	Furniture and Fixtures	0	3,674	0
716	Law Enforcement Equipment	8,365	15,908	7,500
718	Motor Vehicles	4,500	0	0
	Total Drug Enforcement	<u>\$ 87,208</u>	<u>\$ 103,199</u>	<u>\$ 74,496</u>
	Total Estimated Expenditures	<u>\$ 87,208</u>	<u>\$ 103,199</u>	<u>\$ 74,496</u>
	Excess of Estimated Revenues and Other Sources Over (Under) Estimated Expenditures	\$ 42,418	\$ (5,529)	\$ (31,746)
	Estimated Beginning Fund Balance - July 1	<u>19,254</u>	<u>61,672</u>	<u>56,143</u>
	Estimated Ending Fund Balance - June 30	<u>\$ 61,672</u>	<u>\$ 56,143</u>	<u>\$ 24,397</u>



Highway/Public Works Fund

The Highway/Public Works Fund is used to account for transactions of the county's Highway Department.

HAMBLEN COUNTY, TENNESSEE
HIGHWAY/PUBLIC WORKS FUND (#131)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>ESTIMATED REVENUES</u>				
40000	<u>Local Taxes</u>			
40200	<u>County Local Option Taxes</u>			
40270	Business Tax	\$ 1,600	\$ 0	\$ 0
40280	Mineral Severance Tax	57,248	69,678	55,000
	Total Local Taxes	<u>\$ 58,848</u>	<u>\$ 69,678</u>	<u>\$ 55,000</u>
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 4,748	\$ 10,000	\$ 0
44130	Sale of Materials and Supplies	3,754	782	0
44170	Miscellaneous Refunds	11,974	7,737	0
44500	<u>Non-Recurring Items</u>			
44530	Sale of Equipment	2,285	24,982	5,000
44560	Damages Recovered from Individuals	1,725	93	0
	Total Other Local Revenues	<u>\$ 24,486</u>	<u>\$ 43,594</u>	<u>\$ 5,000</u>
46000	<u>State of Tennessee</u>			
46400	<u>Public Works Grants</u>			
46420	State Aid Program	\$ 254,718	\$ 298,717	\$ 277,500
46800	<u>Other State Revenues</u>			
46920	Gasoline and Motor Fuel Tax	1,601,926	1,605,799	1,610,500
46930	Petroleum Special Tax	45,128	45,128	45,000
	Total State of Tennessee	<u>\$ 1,901,772</u>	<u>\$ 1,949,644</u>	<u>\$ 1,933,000</u>
48000	<u>Other Governments and Citizens Groups</u>			
48100	<u>Other Governments</u>			
48120	Paving and Maintenance	\$ 2,524	\$ 0	\$ 0
	Total Other Governments and Citizens Groups	<u>\$ 2,524</u>	<u>\$ 0</u>	<u>\$ 0</u>
	Total Estimated Revenues	<u>\$ 1,987,630</u>	<u>\$ 2,062,916</u>	<u>\$ 1,993,000</u>
49000	<u>Estimated Other Sources</u>			
49700	Insurance Recovery	\$ 5,718	\$ 524	\$ 0
	Total Estimated Other Sources	<u>\$ 5,718</u>	<u>\$ 524</u>	<u>\$ 0</u>
	Total Estimated Revenues and Other Sources	<u>\$ 1,993,348</u>	<u>\$ 2,063,440</u>	<u>\$ 1,993,000</u>
<u>ESTIMATED EXPENDITURES</u>				
60000	<u>Highways</u>			
61000	<u>Administration</u>			
101	County Official/Administrative Officer	\$ 79,591	\$ 77,629	\$ 81,208
103	Assistant(s)	46,379	45,145	34,545
119	Accountants/Bookkeepers	33,833	32,800	33,456
187	Overtime Pay	0	342	750
191	Board and Committee Members Fees	18,600	18,600	18,600
201	Social Security	10,765	10,765	10,455
204	State Retirement	11,623	10,660	10,990
206	Life Insurance	86	86	96
207	Medical Insurance	18,014	18,825	19,305

HAMBLLEN COUNTY, TENNESSEE
HIGHWAY/PUBLIC WORKS FUND (#131)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Expenditures (Cont.)</u>				
<u>Administration (Cont.)</u>				
212	Employer Medicare	\$ 2,516	\$ 2,528	\$ 2,445
307	Communication	5,654	6,886	7,000
320	Dues and Memberships	2,971	2,971	3,500
331	Legal Services	7,313	570	2,500
348	Postal Charges	277	170	400
355	Travel	348	895	1,000
399	Other Contracted Services	0	1,676	0
415	Electricity	13,684	13,692	15,000
435	Office Supplies	1,379	1,052	1,500
442	Propane Gas	10,318	12,273	16,000
454	Water and Sewer	1,140	1,148	1,500
506	Liability Insurance	24,420	34,391	38,000
510	Trustee's Commission	19,659	17,911	24,000
511	Vehicle and Equipment Insurance	14,940	20,652	19,000
599	Other Charges	18,445	16,237	19,000
	Total Administration	<u>\$ 341,955</u>	<u>\$ 347,904</u>	<u>\$ 360,250</u>
62000	<u>Highway and Bridge Maintenance</u>			
141	Foremen	\$ 44,064	\$ 42,867	\$ 43,724
143	Equipment Operators	148,611	160,422	171,600
147	Truck Drivers	142,382	137,163	128,315
149	Laborers	125,741	109,439	121,720
187	Overtime Pay	7,487	20,988	25,000
189	Other Salaries and Wages	1,944	2,615	3,280
201	Social Security	27,855	29,357	30,610
204	State Retirement	43,987	43,105	45,120
206	Life Insurance	487	452	542
207	Medical Insurance	105,797	107,075	138,996
212	Employer Medicare	6,523	6,838	7,160
312	Contracts with Private Agencies	86,335	32,184	80,000
351	Rentals	8,066	8,000	15,000
403	Asphalt - Cold Mix	4,986	5,452	8,000
404	Asphalt - Hot Mix	129,121	90,178	97,000
408	Concrete	2,261	1,012	6,000
409	Crushed Stone	50,972	45,741	47,000
426	General Construction Materials	1,098	2,550	3,000
436	Other Road Supplies	3,028	3,630	5,000
440	Pipe - Metal	7,667	2,927	10,000
443	Road Signs	10,099	8,893	13,000
444	Salt	0	17,743	42,000
446	Small Tools	1,658	2,991	2,000
451	Uniforms	4,534	6,097	8,000
467	Fencing	16,475	13,447	20,000
	Total Highway and Bridge Maintenance	<u>\$ 981,178</u>	<u>\$ 901,166</u>	<u>\$ 1,072,067</u>
63100	<u>Operation and Maintenance of Equipment</u>			
142	Mechanic(s)	\$ 45,187	\$ 56,594	\$ 64,372
187	Overtime Pay	719	4,281	6,000
201	Social Security	2,756	3,774	4,365

HAMBLEN COUNTY, TENNESSEE
HIGHWAY/PUBLIC WORKS FUND (#131)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Expenditures (Cont.)</u>				
<u>Operation and Maintenance of Equipment (Cont.)</u>				
204	State Retirement	\$ 4,302	\$ 5,564	\$ 6,435
206	Life Insurance	53	43	64
207	Medical Insurance	8,917	16,428	20,114
212	Employer Medicare	644	883	1,020
335	Maintenance and Repair Services - Building	4,481	0	0
412	Diesel Fuel	53,606	57,889	86,000
416	Equipment Parts - Heavy	90,695	97,201	100,000
424	Garage Supplies	7,141	8,870	10,000
425	Gasoline	31,937	31,600	50,000
433	Lubricants	7,714	7,916	12,000
446	Small Tools	1,855	1,930	2,000
450	Tires and Tubes	18,083	20,035	30,000
499	Other Supplies and Materials	13,096	10,059	15,000
	Total Operation and Maintenance of Equipment	\$ 291,186	\$ 323,067	\$ 407,370
<u>Employee Benefits</u>				
66000	<u>Employee Benefits</u>			
202	Handling Charges and Administrative Costs	\$ 0	\$ 0	\$ 225
210	Unemployment Compensation	0	3,823	10,368
299	Other Fringe Benefits	450	450	960
332	Legal Notices, Recording, and Court Costs	0	0	1,000
513	Workers' Compensation Insurance	37,687	33,926	50,000
	Total Employee Benefits	\$ 38,137	\$ 38,199	\$ 62,553
<u>Capital Outlay</u>				
68000	<u>Capital Outlay</u>			
705	Bridge Construction	\$ 0	\$ 0	\$ 5,000
707	Building Improvements	0	8,420	16,000
711	Furniture and Fixtures	0	945	1,500
713	Highway Construction	3,950	712	0
714	Highway Equipment	123,378	242,815	0
718	Motor Vehicles	22,353	45,448	0
719	Office Equipment	1,256	1,121	2,000
726	State Aid Projects	329,832	370,184	370,000
791	Other Construction	1,891	0	0
	Total Capital Outlay	\$ 482,660	\$ 669,645	\$ 394,500
	Total Estimated Expenditures	\$ 2,135,116	\$ 2,279,981	\$ 2,296,740
	Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures and Other Uses	\$ (141,768)	\$ (216,541)	\$ (303,740)
	Estimated Beginning Fund Balance - July 1	843,476	701,708	485,167
	Estimated Ending Fund Balance - June 30	<u>\$ 701,708</u>	<u>\$ 485,167</u>	<u>\$ 181,427</u>



General Purpose School Fund

The General Purpose School Fund is used to account for general operations of the School Department.

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>ESTIMATED REVENUES</u>				
40000	<u>Local Taxes</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 12,346,493	\$ 12,148,000	\$ 12,148,000
40120	Trustee's Collections - Prior Year	350,850	375,000	375,000
40125	Trustee's Collections - Bankruptcy	3,724	17,429	0
40130	Circuit/Clerk and Master Collections - Prior Years	175,151	130,000	130,000
40140	Interest and Penalty	158,603	130,000	130,000
40150	Pick-up Taxes	27	0	0
40161	Payments in-Lieu-of Taxes - T.V.A.	1,252	1,240	1,240
40162	Payments in-Lieu-of Taxes - Local Utilities	144,324	150,000	150,000
40163	Payments in-Lieu-of Taxes - Other	17,352	20,000	20,000
40200	<u>County Local Option Sales Tax</u>			
40210	Local Option Sales Tax	11,357,591	11,584,000	11,784,000
40240	Wheel Tax	714,393	720,000	720,000
40300	<u>Statutory Local Taxes</u>			
40320	Bank Excise Tax	9,086	6,200	24,000
40350	Interstate Telecommunications Tax	3,486	4,500	4,500
	Total Local Taxes	<u>\$ 25,282,332</u>	<u>\$ 25,286,369</u>	<u>\$ 25,486,740</u>
43000	<u>Charges for Current Services</u>			
43500	<u>Education Charges</u>			
43511	Tuition - Regular Day Students	\$ 123,261	\$ 98,754	\$ 65,000
43517	Tuition - Other	259,544	248,696	255,000
43570	Receipts from Individual Schools	174,217	170,000	119,700
	<u>Other Charges for Services</u>			
43990	Other Charges for Services	151,776	140,000	64,780
	Total Charges for Current Services	<u>\$ 708,798</u>	<u>\$ 657,450</u>	<u>\$ 504,480</u>
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 467	\$ 0	\$ 0
44120	Lease/Rentals	5,671	4,000	14,600
44130	Sale of Materials and Supplies	4,146	3,000	0
44146	Refund of Telecommunication and Internet Fees (E-Rate)	56,166	29,411	0
44170	Miscellaneous Refunds	81,619	27,000	0
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	19,163	13,611	3,000
44560	Damages Recovered from Individuals	1,289	778	500
44570	Contributions and Gifts	131,016	50,971	500
44990	<u>Other Local Revenue</u>			
44990	Other Local Revenue	1,051	950	2,000
	Total Other Local Revenues	<u>\$ 300,588</u>	<u>\$ 129,721</u>	<u>\$ 20,600</u>
46000	<u>State of Tennessee</u>			
46100	<u>General Government Grants</u>			
46175	On-Behalf Contributions for OPEB	\$ 656,888	\$ 0	\$ 0
46500	<u>State Education Funds</u>			
46511	Basic Education Program	38,942,131	40,729,500	42,581,000

HAMBLLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Revenues (Cont.)</u>				
<u>State of Tennessee (Cont.)</u>				
<u>State Education Funds (Cont.)</u>				
46515	Early Childhood Education	\$ 614,193	\$ 634,815	\$ 634,815
46550	Driver Education	18,395	12,000	13,333
46590	Other State Education Funds	45,476	32,000	0
46610	Career Ladder Program	307,480	249,000	473,023
46612	Career Ladder - Extended Contract	154,120	76,300	76,300
46800	<u>Other State Revenues</u>			
46850	Mixed Drink Tax	26,238	15,000	15,000
46980	Other State Grants	286,273	291,786	221,223
46981	Safe Schools - ARRA	9,064	0	0
46990	Other State Revenues	4,189	0	0
	Total State of Tennessee	<u>\$ 41,064,447</u>	<u>\$ 42,040,401</u>	<u>\$ 44,014,694</u>
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47120	Adult Education State Grant Program	\$ 122,284	\$ 104,421	\$ 0
47139	Other Vocational	40,849	0	0
47143	Special Education - Grants to State	148,980	169,052	3,000
47590	Other Federal Through State	0	41,957	43,482
	Total Federal Government	<u>\$ 312,113</u>	<u>\$ 315,430</u>	<u>\$ 46,482</u>
	Total Estimated Revenues	<u>\$ 67,668,278</u>	<u>\$ 68,429,371</u>	<u>\$ 70,072,996</u>
49000	<u>Other Sources</u>			
49700	Insurance Recovery	\$ 0	\$ 27,631	\$ 10,000
49800	Transfers In	235,224	60,751	75,000
	Total Other Sources	<u>\$ 235,224</u>	<u>\$ 88,382</u>	<u>\$ 85,000</u>
	Total Estimated Revenues and Other Sources	<u>\$ 67,903,502</u>	<u>\$ 68,517,753</u>	<u>\$ 70,157,996</u>
 <u>ESTIMATED EXPENDITURES</u>				
71000	<u>Instruction</u>			
71100	<u>Regular Instruction Program</u>			
116	Teachers	\$ 22,047,642	\$ 23,761,418	\$ 24,672,231
117	Career Ladder Program	172,897	165,885	265,550
127	Career Ladder Extended Contracts	93,600	84,000	65,650
140	Salary Supplements	432,259	445,656	456,800
163	Educational Assistants	1,015,520	1,048,447	1,080,483
189	Other Salaries and Wages	7,700	0	0
195	Certified Substitute Teachers	137,108	174,807	123,840
198	Non-Certified Substitute Teachers	253,492	246,120	259,600
201	Social Security	1,415,491	1,508,842	1,653,635
204	State Retirement	2,094,482	2,199,060	2,335,288
206	Life Insurance	33,324	32,793	31,323

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Expenditures (Cont.)</u>				
<u>Instruction (Cont.)</u>				
<u>Regular Instruction Program (Cont.)</u>				
207	Medical Insurance	\$ 4,207,653	\$ 4,528,645	\$ 4,791,545
210	Unemployment Compensation	24,276	21,271	26,705
212	Employer Medicare	340,537	371,023	392,281
299	Other Fringe Benefits	666,276	718,231	765,700
399	Other Contracted Services	121,608	133,775	141,985
429	Instructional Supplies and Materials	366,524	372,485	400,171
449	Textbooks	846,119	390,000	713,830
499	Other Supplies and Materials	14,886	23,357	12,200
599	Other Charges	172,200	132,500	129,700
722	Regular Instruction Equipment	825,158	150,498	153,700
Total Regular Instruction Program		<u>\$ 35,288,752</u>	<u>\$ 36,508,813</u>	<u>\$ 38,472,217</u>
71200	<u>Special Education Program</u>			
116	Teachers	\$ 2,786,708	\$ 2,956,450	\$ 3,161,334
117	Career Ladder Program	27,485	21,823	51,000
127	Career Ladder Extended Contracts	3,600	0	0
163	Educational Assistants	375,956	391,685	413,694
171	Speech Pathologist	212,280	189,190	237,533
195	Certified Substitute Teachers	13,348	13,000	19,475
198	Non-Certified Substitute Teachers	28,415	28,830	38,250
201	Social Security	205,648	210,000	243,120
204	State Retirement	305,918	308,449	344,161
206	Life Insurance	5,189	5,045	4,982
207	Medical Insurance	674,699	715,031	776,044
210	Unemployment Compensation	3,779	3,350	4,158
212	Employer Medicare	48,467	50,792	56,859
399	Other Contracted Services	512,027	511,489	482,430
429	Instructional Supplies and Materials	28,277	34,865	45,090
449	Textbooks	907	0	2,000
599	Other Charges	40,874	67,832	22,768
725	Special Education Equipment	46,310	81,723	39,975
Total Special Education Program		<u>\$ 5,319,887</u>	<u>\$ 5,589,554</u>	<u>\$ 5,942,873</u>
71300	<u>Vocational Education Program</u>			
116	Teachers	\$ 2,078,399	\$ 2,111,037	\$ 2,194,266
117	Career Ladder Program	22,325	17,500	37,600
195	Certified Substitute Teachers	12,675	6,163	10,158
198	Non-Certified Substitute Teachers	19,855	13,500	15,965
201	Social Security	126,452	130,000	139,996
204	State Retirement	190,115	187,460	198,190
206	Life Insurance	2,717	2,626	2,491
207	Medical Insurance	347,206	368,830	390,345
210	Unemployment Compensation	1,931	1,675	2,125
212	Employer Medicare	29,593	30,895	32,741
429	Instructional Supplies and Materials	47,069	55,000	55,000
499	Other Supplies and Materials	12,659	20,000	20,000

HAMBLLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
	<u>Estimated Expenditures (Cont.)</u>			
	<u>Instruction (Cont.)</u>			
	<u>Vocational Education Program (Cont.)</u>			
730	Vocational Instruction Equipment	\$ 10,537	\$ 27,792	\$ 20,000
	Total Vocational Education Program	\$ 2,901,533	\$ 2,972,478	\$ 3,118,877
71400	<u>Student Body Education Program</u>			
399	Other Contracted Services	\$ 23,857	\$ 45,000	\$ 68,000
499	Other Supplies and Materials	39,261	85,845	96,570
599	Other Charges	16,158	20,000	20,000
	Total Student Body Education Program	\$ 79,276	\$ 150,845	\$ 184,570
71600	<u>Adult Education Program</u>			
116	Teachers	\$ 63,191	\$ 65,171	\$ 0
201	Social Security	3,885	3,895	0
204	State Retirement	5,180	5,814	0
206	Life Insurance	58	65	0
207	Medical Insurance	9,328	9,664	0
210	Unemployment Compensation	41	286	0
212	Employer Medicare	909	945	0
429	Instructional Supplies and Materials	21,399	10,000	0
	Total Adult Education Program	\$ 103,991	\$ 95,840	\$ 0
71900	<u>Other</u>			
599	Other Charges	\$ 59,223	\$ 59,223	\$ 59,223
	Total Other	\$ 59,223	\$ 59,223	\$ 59,223
72000	<u>Support Services</u>			
72110	<u>Attendance</u>			
355	Travel	\$ 3,757	\$ 2,800	\$ 5,850
	Total Attendance	\$ 3,757	\$ 2,800	\$ 5,850
72120	<u>Health Services</u>			
131	Medical Personnel	\$ 351,693	\$ 373,767	\$ 387,804
189	Other Salaries and Wages	2,887	3,210	3,750
201	Social Security	20,754	22,027	24,277
204	State Retirement	30,920	33,644	36,471
206	Life Insurance	869	818	795
207	Medical Insurance	113,437	130,203	132,868
210	Unemployment Compensation	616	536	650
212	Employer Medicare	4,854	5,152	5,678
355	Travel	5,203	6,600	6,600
413	Drugs and Medical Supplies	3,394	4,909	6,500
499	Other Supplies and Materials	6,722	6,882	4,390
524	In-Service/Staff Development	133	320	1,100
	Total Health Services	\$ 541,482	\$ 588,068	\$ 610,883
72130	<u>Other Student Support</u>			
117	Career Ladder Program	\$ 4,590	\$ 3,498	\$ 6,000
123	Guidance Personnel	793,759	899,311	930,178
189	Other Salaries & Wages	8,932	5,800	10,005
201	Social Security	45,723	50,315	58,664

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Expenditures (Cont.)</u>				
<u>Support Services (Cont.)</u>				
<u>Other Student Support (Cont.)</u>				
204	State Retirement	\$ 69,856	\$ 74,086	\$ 83,133
206	Life Insurance	806	955	1,060
207	Medical Insurance	130,246	151,130	165,920
210	Unemployment Compensation	822	680	904
212	Employer Medicare	11,098	12,607	13,720
322	Evaluation and Testing	28,528	33,000	33,000
	Total Other Student Support	<u>\$ 1,094,360</u>	<u>\$ 1,231,382</u>	<u>\$ 1,302,584</u>
72210	<u>Regular Instruction Program</u>			
105	Supervisor/Director	\$ 32,283	\$ 33,480	\$ 34,328
117	Career Ladder Program	1,000	1,000	1,000
161	Secretary(ies)	129,494	144,181	157,103
189	Other Salaries and Wages	83,982	98,000	112,200
196	In-Service Training	25,437	59,617	47,000
201	Social Security	15,215	17,309	18,888
204	State Retirement	15,418	16,474	17,497
206	Life Insurance	306	270	310
207	Medical Insurance	31,669	34,085	39,999
210	Unemployment Compensation	329	207	406
212	Employer Medicare	3,558	4,050	4,418
355	Travel	17,190	24,000	23,300
399	Other Contracted Services	30,093	107,000	107,000
432	Library Books/Media	24,339	24,694	26,311
499	Other Supplies and Materials	22,256	22,652	28,967
524	In Service/Staff Development	10,039	7,947	0
599	Other Charges	31,286	27,818	35,500
790	Other Equipment	13,256	0	0
	Total Regular Instruction Program	<u>\$ 487,150</u>	<u>\$ 622,784</u>	<u>\$ 654,227</u>
72220	<u>Special Education Program</u>			
105	Supervisor/Director	\$ 58,752	\$ 60,920	\$ 62,460
117	Career Ladder Program	1,000	1,000	1,000
161	Secretary(ies)	60,847	32,351	65,419
162	Clerical Personnel	21,782	22,490	23,107
201	Social Security	8,711	7,000	9,424
204	State Retirement	13,323	10,423	13,900
206	Life Insurance	219	173	201
207	Medical Insurance	21,790	18,017	25,273
210	Unemployment Compensation	153	106	183
212	Employer Medicare	2,037	1,780	2,205
336	Maintenance and Repair Services - Equipment	579	950	1,000
355	Travel	5,354	13,000	22,250
399	Other Contracted Services	2,974	4,000	7,734
499	Other Supplies and Materials	1,885	2,000	4,500
599	Other Charges	24,864	27,802	26,385
	Total Special Education Program	<u>\$ 224,270</u>	<u>\$ 202,012</u>	<u>\$ 265,041</u>

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Expenditures (Cont.)</u>				
72230	<u>Vocational Education Program</u>			
105	Supervisor/Director	\$ 67,136	\$ 69,657	\$ 71,421
117	Career Ladder Program	1,000	1,000	1,000
161	Secretary(ies)	30,186	31,167	32,025
201	Social Security	5,702	6,078	6,476
204	State Retirement	9,058	9,080	9,359
206	Life Insurance	115	115	106
207	Medical Insurance	18,656	19,328	19,328
210	Unemployment Compensation	83	72	91
212	Employer Medicare	1,334	1,421	1,515
355	Travel	3,714	5,000	6,505
	Total Vocational Education Program	<u>\$ 136,984</u>	<u>\$ 142,918</u>	<u>\$ 147,826</u>
72260	<u>Adult Program</u>			
105	Supervisor/Director	\$ 54,492	\$ 56,544	\$ 0
189	Other Salaries and Wages	10,960	14,400	0
201	Social Security	4,058	4,399	0
204	State Retirement	4,932	5,022	0
206	Life Insurance	58	65	0
207	Medical Insurance	5,747	6,006	0
210	Unemployment Compensation	82	54	0
212	Employer Medicare	949	1,029	0
355	Travel	149	384	0
524	In-Service/Staff Development	1,342	5,302	0
	Total Adult Program	<u>\$ 82,769</u>	<u>\$ 93,205</u>	<u>\$ 0</u>
72290	<u>Other Programs</u>			
715	On-Behalf Payments to OPEB	\$ 656,888	\$ 0	\$ 0
	Total Other Programs	<u>\$ 656,888</u>	<u>\$ 0</u>	<u>\$ 0</u>
72310	<u>Board of Education</u>			
191	Board and Committee Members Fees	\$ 36,800	\$ 37,200	\$ 37,200
201	Social Security	2,282	2,307	2,307
204	State Retirement	2,606	2,595	2,595
206	Life Insurance	336	455	371
212	Employer Medicare	534	540	540
305	Audit Services	24,790	29,000	31,500
320	Dues and Memberships	11,841	12,000	17,060
331	Legal Services	9,128	10,000	70,000
355	Travel	21,488	29,000	29,170
506	Liability Insurance	143,590	146,185	169,092
508	Premiums on Corporate Surety Bonds	1,739	1,739	1,739
510	Trustee Commissions	479,212	470,904	527,800
513	Workers' Compensation Insurance	159,846	176,685	203,188
599	Other Charges	15,932	11,750	11,750
	Total Board of Education	<u>\$ 910,124</u>	<u>\$ 930,360</u>	<u>\$ 1,104,312</u>
72320	<u>Director of Schools</u>			
101	County Official/Administrative Officer	\$ 111,172	\$ 114,508	\$ 117,370
103	Assistant(s)	177,154	184,418	189,972
117	Career Ladder Program	3,000	3,000	3,000

HAMBLÉN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Expenditures (Cont.)</u>				
<u>Support Services (Cont.)</u>				
<u>Director of Schools (Cont.)</u>				
161	Secretary(ies)	\$ 86,459	\$ 95,994	\$ 99,140
201	Social Security	23,063	24,122	26,489
204	State Retirement	42,742	41,500	45,240
206	Life Insurance	662	665	665
207	Medical Insurance	39,667	39,281	43,950
210	Unemployment Compensation	206	179	226
212	Employer Medicare	5,690	5,730	6,165
307	Communication	20,271	27,912	28,016
348	Postal Charges	13,500	14,000	14,000
355	Travel	16,293	17,400	17,400
399	Other Contracted Services	5,250	10,399	10,399
435	Office Supplies	13,052	14,300	14,300
599	Other Charges	9,976	10,000	10,000
	Total Director of Schools	<u>\$ 568,157</u>	<u>\$ 603,408</u>	<u>\$ 626,332</u>
72410	<u>Office of the Principal</u>			
104	Principal(s)	\$ 1,198,085	\$ 1,251,638	\$ 1,371,639
117	Career Ladder Program	27,500	25,500	39,100
139	Assistant Principal(s)	819,108	848,511	985,649
161	Secretary(ies)	636,707	665,097	676,918
201	Social Security	160,573	170,000	195,743
204	State Retirement	246,041	246,830	282,117
206	Life Insurance	3,039	3,202	3,339
207	Medical Insurance	425,796	466,709	515,487
210	Unemployment Compensation	2,424	2,109	2,667
212	Employer Medicare	37,553	38,000	45,779
307	Communication	87,425	100,000	124,416
	Total Office of the Principal	<u>\$ 3,644,251</u>	<u>\$ 3,817,596</u>	<u>\$ 4,242,854</u>
72510	<u>Fiscal Services</u>			
105	Supervisor/Director	\$ 72,862	\$ 75,654	\$ 78,167
119	Accountants/Bookkeepers	115,854	134,350	141,470
201	Social Security	11,496	11,972	12,586
204	State Retirement	18,079	17,957	19,088
206	Life Insurance	233	231	215
207	Medical Insurance	26,256	27,861	30,099
210	Unemployment Compensation	206	161	270
212	Employer Medicare	2,689	2,996	3,186
336	Maintenance and Repair Services - Equipment	11,778	12,957	15,548
355	Travel	4,357	5,000	5,817
399	Other Contracted Services	4,109	15,000	15,000
411	Data Processing Supplies	5,289	5,150	5,150
435	Office Supplies	4,647	4,735	4,735
701	Administration Equipment	14,662	362,000	77,800
	Total Fiscal Services	<u>\$ 292,517</u>	<u>\$ 676,024</u>	<u>\$ 409,131</u>

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Expenditures (Cont.)</u>				
72610	<u>Operation of Plant</u>			
166	Custodial Personnel	\$ 1,574,423	\$ 1,646,135	\$ 1,746,154
189	Other Salaries and Wages	37,364	38,157	38,100
201	Social Security	95,834	104,000	110,624
204	State Retirement	139,837	138,920	154,481
206	Life Insurance	2,797	2,864	2,968
207	Medical Insurance	364,611	378,327	427,264
210	Unemployment Compensation	2,465	2,181	2,712
212	Employer Medicare	22,711	24,436	25,871
399	Other Contracted Services	229,139	275,000	224,972
410	Custodial Supplies	181,211	180,000	180,000
415	Electricity	1,868,562	2,151,000	2,171,610
434	Natural Gas	249,656	305,000	624,068
454	Water and Sewer	372,869	392,163	392,163
499	Other Supplies and Materials	17,000	17,000	17,000
599	Other Charges	4,300	4,300	4,300
720	Plant Operation Equipment	23,365	18,000	20,000
	Total Operation of Plant	<u>\$ 5,186,144</u>	<u>\$ 5,677,483</u>	<u>\$ 6,142,287</u>
72620	<u>Maintenance of Plant</u>			
105	Supervisor/Director	\$ 50,184	\$ 52,190	\$ 53,495
167	Maintenance Personnel	584,704	607,847	632,010
201	Social Security	38,306	39,842	42,502
204	State Retirement	60,823	60,327	62,656
206	Life Insurance	1,037	1,015	954
207	Medical Insurance	126,922	130,748	141,835
210	Unemployment Compensation	740	644	814
212	Employer Medicare	8,959	9,319	9,941
335	Maintenance and Repair Services - Building	324,266	318,000	318,000
336	Maintenance and Repair Services - Equipment	70,254	72,000	82,800
418	Equipment and Machinery Parts	89,385	91,000	91,850
451	Uniforms	7,038	7,000	7,500
599	Other Charges	911	1,000	1,000
717	Maintenance Equipment	28,590	41,500	30,000
	Total Maintenance of Plant	<u>\$ 1,392,119</u>	<u>\$ 1,432,432</u>	<u>\$ 1,475,357</u>
72710	<u>Transportation</u>			
105	Supervisor/Director	\$ 42,206	\$ 43,665	\$ 44,954
142	Mechanic(s)	169,284	180,008	185,048
146	Bus Drivers	767,294	808,800	851,498
162	Clerical Personnel	33,816	35,331	36,214
201	Social Security	58,608	66,200	69,298
204	State Retirement	91,841	94,369	102,160
206	Life Insurance	3,193	3,148	3,127
207	Medical Insurance	403,307	425,284	475,260
210	Unemployment Compensation	2,383	2,074	2,621
212	Employer Medicare	13,707	15,483	16,207
338	Maintenance and Repair Services - Vehicles	29,568	29,000	29,000
340	Medical and Dental Services	6,500	8,032	8,032

HAMBLÉN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Expenditures (Cont.)</u>				
<u>Transportation (Cont.)</u>				
355	Travel	\$ 1,636	\$ 1,936	\$ 1,936
412	Diesel Fuel	430,547	450,000	480,000
424	Garage Supplies	1,970	2,100	4,100
425	Gasoline	61,935	70,000	70,000
433	Lubricants	19,266	19,000	19,000
450	Tires and Tubes	58,043	51,000	51,000
451	Uniforms	2,736	2,500	2,500
453	Vehicle Parts	92,299	92,732	100,000
499	Other Supplies and Materials	8,703	9,000	9,000
511	Vehicle and Equipment Insurance	46,765	51,072	78,328
599	Other Charges	25,506	25,200	25,200
729	Transportation Equipment	392,963	425,682	518,357
	Total Transportation	<u>\$ 2,764,076</u>	<u>\$ 2,911,616</u>	<u>\$ 3,182,840</u>
72810	<u>Central and Other</u>			
105	Supervisor/Director	\$ 68,542	\$ 71,231	\$ 73,666
120	Computer Programmer(s)	40,998	42,861	44,583
161	Secretary(ies)	29,743	30,711	31,557
189	Other Salaries and Wages	375,473	388,821	409,134
201	Social Security	30,985	32,178	34,656
204	State Retirement	49,314	48,786	51,729
206	Life Insurance	691	699	689
207	Medical Insurance	94,181	97,085	105,039
210	Unemployment Compensation	576	465	634
212	Employer Medicare	7,246	7,515	8,105
307	Communication	10,766	11,000	23,000
308	Consultants	6,098	3,950	3,950
355	Travel	6,686	7,000	8,500
399	Other Contracted Services	118,541	113,770	138,470
435	Office Supplies	10,233	11,000	11,000
451	Uniforms	5,737	6,500	6,500
524	In-Service/Staff Development	2,000	2,000	2,000
707	Regular Capital Outlay	0	5,000	5,000
709	Data Processing Equipment	409,302	264,747	510,628
	Total Central and Other	<u>\$ 1,267,112</u>	<u>\$ 1,145,319</u>	<u>\$ 1,468,840</u>
73300	<u>Community Services</u>			
105	Supervisor/Director	\$ 27,013	\$ 35,066	\$ 36,024
189	Other Salaries and Wages	156,253	162,533	194,750
201	Social Security	11,363	12,932	14,309
204	State Retirement	2,760	3,205	3,467
206	Life Insurance	48	61	53
207	Medical Insurance	5,747	6,100	6,704
210	Unemployment Compensation	581	930	844
212	Employer Medicare	2,657	2,832	3,347
355	Travel	480	275	850
399	Other Contracted Services	185	607	1,000
499	Other Supplies and Materials	267	150	9,000
599	Other Charges	24,255	24,314	34,892

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
	<u>Estimated Expenditures (Cont.)</u>			
	<u>Community Services (Cont.)</u>			
790	Other Equipment	\$ 555	\$ 3,495	\$ 5,000
	Total Community Services	\$ 232,164	\$ 252,500	\$ 310,240
73400	<u>Early Childhood Education</u>			
116	Teachers	\$ 276,500	\$ 347,191	\$ 354,711
117	Career Ladder Program	1,000	1,000	0
163	Educational Assistants	194,674	231,580	239,432
195	Certified Substitute Teachers	0	750	750
198	Non-Certified Substitute Teachers	7,508	5,700	5,700
201	Social Security	27,914	36,518	37,249
204	State Retirement	26,970	32,816	33,392
206	Life Insurance	461	585	477
207	Medical Insurance	53,612	64,818	72,871
210	Unemployment Compensation	902	894	985
212	Employer Medicare	6,720	8,535	8,725
429	Instructional Supplies and Materials	31,569	10,800	900
524	In-Service/Staff Development	2,911	3,600	900
599	Other Charges	3,348	4,275	774
790	Other Equipment	5,383	6,300	900
	Total Early Childhood Education	\$ 639,472	\$ 755,362	\$ 757,766
76000	<u>Capital Outlay</u>			
76100	<u>Regular Capital Outlay</u>			
707	Building Improvements	\$ 836,752	\$ 3,468,180	\$ 3,184,000
	Total Regular Capital Outlay	\$ 836,752	\$ 3,468,180	\$ 3,184,000
82300	<u>Other Debt Service</u>			
82330	<u>Education</u>			
699	Other Debt Service	\$ 500,000	\$ 500,000	\$ 500,000
	Total Other Debt Services	\$ 500,000	\$ 500,000	\$ 500,000
	Total Estimated Expenditures	\$ 65,213,210	\$ 70,430,202	\$ 74,168,130
99000	<u>Other Uses</u>			
99100	<u>Transfers Out</u>			
590	Transfers to Other Funds	\$ 0	\$ 60,000	\$ 3,561,244
	Total Other Uses	\$ 0	\$ 60,000	\$ 3,561,244
	Total Estimated Expenditures and Other Uses	\$ 65,213,210	\$ 70,490,202	\$ 77,729,374

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
	Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures and Other Uses	\$ 2,690,292	\$ (1,972,449)	\$ (7,571,378)
	Estimated Beginning Fund Balance - July 1	<u>12,818,556</u>	<u>15,508,848</u>	<u>13,536,399</u>
	Estimated Ending Fund Balance - June 30	<u>\$ 15,508,848</u>	<u>\$ 13,536,399</u>	<u>\$ 5,965,021</u>



Central Cafeteria Fund

The Central Cafeteria Fund is used to account for the cafeteria operations in each of the schools.

HAMBLEN COUNTY, TENNESSEE
CENTRAL CAFETERIA FUND (#143)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>ESTIMATED REVENUES</u>				
43000	<u>Charges for Current Services</u>			
43500	<u>Education Charges</u>			
43521	Lunch Payments - Children	\$ 954,701	\$ 864,125	\$ 900,000
43522	Lunch Payments - Adults	120,618	99,620	100,000
43523	Income from Breakfast	249,509	213,188	110,000
43525	A La Carte Sales	199,439	189,457	200,000
43990	Other Charges for Services	12,169	8,075	6,000
	Total Charges for Current Services	<u>\$ 1,536,436</u>	<u>\$ 1,374,465</u>	<u>\$ 1,316,000</u>
44000	<u>Other Local Revenue</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 1,944	\$ 39,421	\$ 15,000
	Total Other Local Revenue	<u>\$ 1,944</u>	<u>\$ 39,421</u>	<u>\$ 15,000</u>
46000	<u>State of Tennessee</u>			
46500	<u>State Education Funds</u>			
46520	School Food Service	\$ 52,108	\$ 54,601	\$ 55,000
	Total State of Tennessee	<u>\$ 52,108</u>	<u>\$ 54,601</u>	<u>\$ 55,000</u>
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47111	USDA School Lunch Program	\$ 2,616,868	\$ 2,739,807	\$ 2,903,000
47112	USDA - Commodities	231,721	310,356	400,000
47113	Breakfast	908,746	961,254	880,000
47114	USDA - Other	7,991	6,848	7,000
	Total Federal Government	<u>\$ 3,765,326</u>	<u>\$ 4,018,265</u>	<u>\$ 4,190,000</u>
	Total Estimated Revenues	<u>\$ 5,355,814</u>	<u>\$ 5,486,752</u>	<u>\$ 5,576,000</u>
49000	<u>Other Sources</u>			
49800	Transfers In	\$ 0	\$ 33,000	\$ 33,000
	Total Other Sources	<u>\$ 0</u>	<u>\$ 33,000</u>	<u>\$ 33,000</u>
	Total Estimated Revenues and Other Sources	<u>\$ 5,355,814</u>	<u>\$ 5,519,752</u>	<u>\$ 5,609,000</u>
<u>ESTIMATED EXPENDITURES</u>				
72000	<u>Support Services</u>			
72310	<u>Board of Education</u>			
305	Audit Services	\$ 3,305	\$ 3,700	\$ 6,250
513	Workers' Compensation Insurance	45,000	51,000	53,000
	Total Board of Education	<u>\$ 48,305</u>	<u>\$ 54,700</u>	<u>\$ 59,250</u>
73100	<u>Food Services</u>			
105	Supervisor/Director	\$ 45,919	\$ 47,704	\$ 49,315
119	Accountants/Bookkeepers	32,561	33,614	34,532
162	Clerical Personnel	29,374	30,331	31,168
165	Cafeteria Personnel	1,439,875	1,517,060	1,677,242
189	Other Salaries and Wages	54,938	68,857	71,500
196	In-Service Training	34,963	35,573	38,000
201	Social Security	98,052	102,631	115,550
204	State Retirement	75,016	72,159	78,000
206	Life Insurance	2,603	2,519	2,700
207	Medical Insurance	329,998	341,255	381,000
210	Unemployment Compensation	4,915	4,602	5,500

HAMBLÉN COUNTY, TENNESSEE
CENTRAL CAFETERIA FUND (#143)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>Estimated Expenditures (Cont.)</u>				
<u>Food Services (Cont.)</u>				
212	Employer Medicare	\$ 23,069	\$ 20,559	\$ 27,025
336	Maintenance and Repair Services - Equipment	45,815	31,293	45,000
355	Travel	2,786	4,000	6,000
399	Other Contracted Services	251,146	352,274	430,000
422	Food Supplies	1,842,592	1,848,953	2,175,000
435	Office Supplies	3,453	3,500	3,800
469	USDA - Commodities	231,721	310,356	400,000
499	Other Supplies and Materials	183,853	155,500	230,000
524	In Service/Staff Development	941	2,555	3,000
599	Other Charges	21,970	37,000	36,000
710	Food Service Equipment	151,184	355,240	330,000
	Total Food Services	<u>\$ 4,906,744</u>	<u>\$ 5,377,535</u>	<u>\$ 6,170,332</u>
	Total Estimated Expenditures	<u>\$ 4,955,049</u>	<u>\$ 5,432,235</u>	<u>\$ 6,229,582</u>
99000	<u>Other Uses</u>			
99100	<u>Transfers Out</u>			
504	Indirect Cost	\$ 0	\$ 33,000	\$ 33,000
		<u>\$ 0</u>	<u>\$ 33,000</u>	<u>\$ 33,000</u>
	Total Estimated Expenditures and Other Uses	<u>\$ 4,955,049</u>	<u>\$ 5,465,235</u>	<u>\$ 6,262,582</u>
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ 400,765	\$ 54,517	\$ (653,582)
	Estimated Beginning Fund Balance - July 1	<u>2,581,786</u>	<u>2,581,786</u>	<u>2,636,303</u>
	Estimated Ending Fund Balance - June 30	<u>\$ 2,982,551</u>	<u>\$ 2,636,303</u>	<u>\$ 1,982,721</u>



General Debt Service Fund

The General Debt Service Fund is used to account for the accumulation of resources for, and the payment of, debt principal, interest, and related costs.

HAMBLEN COUNTY, TENNESSEE
GENERAL DEBT SERVICE FUND (#151)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>ESTIMATED REVENUES</u>				
40000	<u>Local Taxes</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 3,663,453	\$ 3,993,616	\$ 3,993,000
40120	Trustee's Collections - Prior Year	104,099	144,131	125,000
40125	Trustee's Collections - Bankruptcy	853	5,450	0
40130	Circuit/Clerk and Master Collections - Prior Years	52,394	52,791	47,250
40140	Interest and Penalty	47,065	53,789	47,250
40150	Pick-up Taxes	8	0	0
40161	Payments in-Lieu-of Taxes - T.V.A.	383	383	409
40162	Payments in-Lieu-of Taxes - Local Utilities	42,819	56,270	62,310
40163	Payments in Lieu of Taxes - Other	5,148	7,750	5,000
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	0	0	300,000
40266	Litigation Taxes - Jail, Workhouse or Courthouse	51,481	48,402	50,000
40300	<u>Statutory Local Taxes</u>			
40320	Bank Excise Tax	2,272	1,557	1,000
	Total Local Taxes	<u>\$ 3,969,975</u>	<u>\$ 4,364,139</u>	<u>\$ 4,631,219</u>
42000	<u>Fines, Forfeitures, and Penalties</u>			
42100	<u>Circuit Court</u>			
42150	Jail Fees	\$ 428	\$ 6,387	\$ 2,500
42300	<u>General Sessions Court</u>			
42350	Jail Fees	56,422	43,041	45,000
	Total Fines, Forfeitures, and Penalties	<u>\$ 56,850</u>	<u>\$ 49,428</u>	<u>\$ 47,500</u>
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 241,219	\$ 242,056	\$ 225,000
44120	Lease/Rentals	19,448	0	0
44990	<u>Other Local Revenues</u>			
44990	Other Local Revenues	500,000	500,000	500,000
	Total Other Local Revenues	<u>\$ 760,667</u>	<u>\$ 742,056</u>	<u>\$ 725,000</u>
	Total Estimated Revenues	<u>\$ 4,787,492</u>	<u>\$ 5,155,623</u>	<u>\$ 5,403,719</u>
	Total Estimated Revenues and Other Sources	<u>\$ 4,787,492</u>	<u>\$ 5,155,623</u>	<u>\$ 5,403,719</u>
<u>ESTIMATED EXPENDITURES</u>				
82100	<u>Principal on Debt</u>			
82110	<u>General Government</u>			
601	Principal on Bonds	\$ 2,100	\$ 2,200	\$ 2,200
612	Principal on Other Loans	331,160	347,480	365,840
	Total Principal - General Government	<u>\$ 333,260</u>	<u>\$ 349,680</u>	<u>\$ 368,040</u>

HAMBLEN COUNTY, TENNESSEE
GENERAL DEBT SERVICE FUND (#151)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
	<u>Estimated Expenditures (Cont.)</u>			
	<u>Principal on Debt (Cont.)</u>			
82130	<u>Education</u>			
601	Principal on Bonds	\$ 362,900	\$ 367,800	\$ 372,800
612	Principal on Other Loans	2,807,694	2,911,374	3,028,014
	Total Principal - Education	<u>\$ 3,170,594</u>	<u>\$ 3,279,174</u>	<u>\$ 3,400,814</u>
82200	<u>Interest on Debt</u>			
82210	<u>General Government</u>			
603	Interest on Bonds	\$ 9,159	\$ 9,096	\$ 9,030
613	Interest on Other Loans	205,105	217,845	185,252
	Total Interest - General Government	<u>\$ 214,264</u>	<u>\$ 226,941</u>	<u>\$ 194,282</u>
82230	<u>Education</u>			
603	Interest on Bonds	\$ 475,289	\$ 467,004	\$ 458,570
604	Interest on Notes	1,541	1,029	515
613	Interest on Other Loans	1,046,875	1,090,338	983,390
	Total Interest - Education	<u>\$ 1,523,705</u>	<u>\$ 1,558,371</u>	<u>\$ 1,442,475</u>
82300	<u>Other Debt Service</u>			
82310	<u>General Government</u>			
510	Trustee's Commission	\$ 80,192	\$ 87,248	\$ 88,250
	Total Other Debt Service - General Government	<u>\$ 80,192</u>	<u>\$ 87,248</u>	<u>\$ 88,250</u>
82330	<u>Education</u>			
699	Other Debt Service	\$ 15,700	\$ 15,360	\$ 14,980
	Total Other Debt Service - Education	<u>\$ 15,700</u>	<u>\$ 15,360</u>	<u>\$ 14,980</u>
	Total Estimated Expenditures	<u>\$ 5,337,715</u>	<u>\$ 5,516,774</u>	<u>\$ 5,508,841</u>
	Total Estimated Expenditures and Other Uses	<u>\$ 5,337,715</u>	<u>\$ 5,516,774</u>	<u>\$ 5,508,841</u>
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ (550,223)	\$ (361,151)	\$ (105,122)
	Estimated Beginning Fund Balance - July 1	<u>5,714,034</u>	<u>5,163,811</u>	<u>4,802,660</u>
	Estimated Ending Fund Balance - June 30	<u>\$ 5,163,811</u>	<u>\$ 4,802,660</u>	<u>\$ 4,697,538</u>



Highway Capital Projects Fund

The Highway Capital Projects Fund is used to account for transactions involving road paving projects and the purchase of major highway capital assets.

HAMBLEN COUNTY, TENNESSEE
HIGHWAY CAPITAL PROJECTS FUND (#176)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Account No.	Description	Actual 2011-2012	Estimated 2012-2013	Estimated 2013-2014
<u>ESTIMATED REVENUES</u>				
46000	<u>State of Tennessee</u>			
46800	<u>Other State Revenues</u>			
46851	State Revenue Sharing - T.V.A.	\$ 614,956	\$ 464,956	\$ 351,821
	Total State of Tennessee	<u>\$ 614,956</u>	<u>\$ 464,956</u>	<u>\$ 351,821</u>
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47590	Other Federal Through State	\$ 0	\$ 0	\$ 320,000
	Total Federal Government	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 320,000</u>
	Total Estimated Revenues	<u>\$ 614,956</u>	<u>\$ 464,956</u>	<u>\$ 671,821</u>
49000	<u>Estimated Other Sources</u>			
49200	Note Proceeds	\$ 0	\$ 0	\$ 2,700,000
	Total Other Sources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,700,000</u>
	Total Estimated Revenues and Other Sources	<u>\$ 614,956</u>	<u>\$ 464,956</u>	<u>\$ 3,371,821</u>
<u>ESTIMATED EXPENDITURES</u>				
90000	<u>Capital Projects</u>			
91200	<u>Highway and Street Capital Projects</u>			
510	Trustee's Commission	\$ 6,150	\$ 4,720	\$ 3,483
713	Highway Construction	673,324	463,908	3,095,338
714	Highway Equipment	0	0	75,000
718	Motor Vehicles	0	0	198,000
	Total Capital Outlay	<u>\$ 679,474</u>	<u>\$ 468,628</u>	<u>\$ 3,371,821</u>
	Total Estimated Expenditures	<u>\$ 679,474</u>	<u>\$ 468,628</u>	<u>\$ 3,371,821</u>
	Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures and Other Uses	\$ (64,518)	\$ (3,672)	\$ 0
	Estimated Beginning Fund Balance - July 1	<u>68,190</u>	<u>3,672</u>	<u>0</u>
	Estimated Ending Fund Balance - June 30	<u><u>\$ 3,672</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

HAMBLEN COUNTY, TENNESSEE
SUMMARY OF OUTSTANDING PRINCIPAL ON DEBT
FOR THE YEAR ENDING JUNE 30, 2014

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-13
<u>OTHER LOANS PAYABLE</u>					
<u>Payable through General Debt Service Fund</u>					
Local Government Public Improvement Bonds, Series E-4-A - Refunding	10,100,000	Variable (1)	8-13-08	6-1-25	\$ 10,100,000
Local Government Public Improvement Bonds, Series VII-C-2 - Refunding	20,200,000	Variable (1)	11-24-08	6-1-17	8,855,000
Qualified School Construction Bonds	11,280,000	1.515%	12-17-09	7-1-26	9,285,746
Total Payable through General Debt Service Fund					<u>\$ 28,240,746</u>
Total Other Loans Payable					<u>\$ 28,240,746</u>
<u>BONDS PAYABLE</u>					
<u>Payable through General Debt Service Fund</u>					
General Obligation Refunding Bonds, Series 2009	\$ 10,860,000	3% to 5%	9-23-09	6-1-19	\$ 10,455,000
General Obligation Bonds, Series 2010	2,375,000	2.0%	8-11-10	6-1-16	805,000
Total Payable through General Debt Service Fund					<u>\$ 11,260,000</u>
Total Bonds Payable					<u>\$ 11,260,000</u>

(1) These issues were swapped to a synthetic fixed rate by execution of swap agreements in prior years.

HAMBLETON COUNTY, TENNESSEE
 SCHEDULE OF LONG-TERM DEBT REQUIREMENTS BY YEAR
 FOR THE YEAR ENDING JUNE 30, 2014

Year Ending June 30	Series E-4-A - Refunding			Series VII-C-2 - Refunding			Qualified School Construction Bonds			GRAND TOTAL - OTHER LOANS		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2014	\$ 0	\$ 505,000	\$ 505,000	\$ 2,690,000	\$ 442,750	\$ 3,132,750	\$ 703,854	\$ 170,892	\$ 874,746	\$ 3,393,854	\$ 1,118,642	\$ 4,512,496
2015	0	505,000	505,000	2,830,000	308,250	3,138,250	703,854	170,892	874,746	3,533,854	984,142	4,517,996
2016	0	505,000	505,000	2,975,000	166,750	3,141,750	703,854	170,892	874,746	3,673,854	842,642	4,521,496
2017	0	505,000	505,000	360,000	18,000	378,000	703,854	170,892	874,746	1,063,854	693,892	1,757,746
2018	0	505,000	505,000	0	0	0	703,854	170,892	874,746	703,854	675,892	1,379,746
2019	0	505,000	505,000	0	0	0	703,854	170,892	874,746	703,854	675,892	1,379,746
2020	1,470,000	505,000	1,975,000	0	0	0	703,854	170,892	874,746	2,173,854	675,892	2,849,746
2021	1,550,000	431,500	1,981,500	0	0	0	703,854	170,892	874,746	2,253,854	602,392	2,856,246
2022	1,630,000	354,000	1,984,000	0	0	0	703,854	170,892	874,746	2,333,854	524,892	2,858,746
2023	1,720,000	272,500	1,992,500	0	0	0	703,854	170,892	874,746	2,423,854	443,392	2,867,246
2024	1,815,000	186,500	2,001,500	0	0	0	703,854	170,892	874,746	2,518,854	357,392	2,876,246
2025	1,915,000	95,750	2,010,750	0	0	0	703,854	170,892	874,746	2,618,854	266,642	2,885,496
2026	0	0	0	0	0	0	773,140	170,892	944,032	773,140	170,892	944,032
2027	0	0	0	0	0	0	66,358	14,241	80,599	66,358	14,241	80,599
Total	\$ 10,100,000	\$ 4,875,250	\$ 14,975,250	\$ 8,855,000	\$ 935,750	\$ 9,790,750	\$ 9,285,746	\$ 2,235,837	\$ 11,521,583	\$ 28,240,746	\$ 8,046,837	\$ 36,287,583

BONDS

Year Ending June 30	General Obligation Refunding Bonds, Series 2009			General Obligation Bonds, Series 2010			GRAND TOTAL - BONDS		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2014	\$ 110,000	\$ 451,500	\$ 561,500	\$ 265,000	\$ 16,100	\$ 281,100	\$ 375,000	\$ 467,600	\$ 842,600
2015	110,000	445,200	555,200	270,000	10,800	280,800	380,000	459,000	839,000
2016	110,000	444,900	554,900	270,000	5,400	275,400	380,000	450,300	830,300
2017	2,890,000	441,600	3,331,600	0	0	0	2,890,000	441,600	3,331,600
2018	3,575,000	326,000	3,901,000	0	0	0	3,575,000	326,000	3,901,000
2019	3,660,000	183,000	3,843,000	0	0	0	3,660,000	183,000	3,843,000
Total	\$ 10,455,000	\$ 2,295,200	\$ 12,750,200	\$ 805,000	\$ 32,300	\$ 837,300	\$ 11,260,000	\$ 2,327,500	\$ 13,587,500

**HAMBLETON COUNTY, TENNESSEE
TAX RATES AND ASSESSMENTS
FOR THE YEAR ENDING JUNE 30, 2014**

<u>Fiscal Year</u> Tax Year	2004-2005 2004	2005-2006 2005	2006-2007 2006	2007-2008 2007	2008-2009 2008	2009-2010 2009	2010-2011 2010	2011-2012 2011	2012-2013 2012	2013-2014 2013
FUND										
Tax Rates										
General	\$ 0.49 \$	0.44 \$	0.44 \$	0.54 \$	0.54 \$	0.54 \$	0.46 \$	0.46 \$	0.46 \$	0.46 \$
General Purpose School	1.30	1.16	1.16	1.16	1.16	1.08	0.91	0.91	0.89	0.89
General Debt Service	0.27	0.24	0.24	0.24	0.24	0.32	0.27	0.27	0.29	0.29
Total Inside Tax Rate	\$ 2.06 \$	1.84 \$	1.84 \$	1.94 \$	1.94 \$	1.94 \$	1.64 \$	1.64 \$	1.64 \$	1.64 \$
Solid Waste/Sanitation	0.30	0.26	0.26	0.26	0.26	0.26	0.21	0.21	0.21	0.21
Total Tax Rates	\$ 2.36 \$	2.10 \$	2.10 \$	2.20 \$	2.20 \$	2.20 \$	1.85 \$	1.85 \$	1.85 \$	1.85 \$

Assessed Valuation

Real and Personal	\$ 933,172,572 \$	1,094,903,809 \$	1,132,932,255 \$	1,121,509,585 \$	1,157,389,298 \$	1,168,788,910 \$	1,411,447,750 \$	1,398,555,967 \$	1,399,813,632 \$	1,398,735,183
Public Utilities	35,415,595	40,276,799	42,306,817	38,287,114	40,437,028	37,403,236	47,412,474	46,984,496	50,635,860	50,635,860
Total Assessed Valuation	\$ 968,588,167 \$	1,135,180,608 \$	1,175,239,072 \$	1,159,796,699 \$	1,197,826,326 \$	1,206,192,146 \$	1,458,860,224 \$	1,445,540,463 \$	1,450,449,492 \$	1,449,371,043