

# 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, 2015

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HAMBLEN COUNTY, TENNESSEE  
Budget for the Fiscal Year Ending June 30, 2015  
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**Hamblen County Officials**  
**June 30, 2014**

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**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, 2014**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Hamblen County, Tennessee, assembled in regular session on this 26th day of June, 2014, that the combined tax rate for Hamblen County, Tennessee for the year beginning July 1, 2014 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
General Debt Service	0.29	0.29
General Purpose School	0.89	0.89
Solid Waste/Sanitation	0.00	0.21
<b>Total</b>	<b><u>\$ 1.64</u></b>	<b><u>\$ 1.85</u></b>

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 business 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, the next \$275,000 shall accrue to the General 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 \$50,000 shall accrue to the Highway Capital Projects Fund; the next \$80,000 shall accrue to the Highway/Public Works Fund, and 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 operating funds 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 26th day of June, 2014.

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,  
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF HAMBLEN COUNTY, TENNESSEE,  
FOR THE YEAR BEGINNING JULY 1, 2014, AND ENDING JUNE 20, 2015**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Hamblen County, Tennessee, assembled in session on the 26th day of June, 2014, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of 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, 2014, and ending June 30, 2015, according to the following schedule:

**GENERAL FUND**

51100	County Commission	\$	203,968
51210	Board of Equalization		12,000
51300	County Mayor		205,753
51400	County Attorney		51,293
51500	Election Commission		308,825
51600	Register of Deeds		293,369
51720	Planning		288,666
51760	Geographical Information Systems		50,000
51810	Other Facilities		801,368
51910	Preservation of Records		20,064
52100	Accounting and Budgeting		332,929
52200	Purchasing		42,236
52300	Property Assessor's Office		386,088
52310	Reappraisal Program		142,155
52400	County Trustee's Office		385,702
52500	County Clerk's Office		696,129
52600	Data Processing		110,583
52900	Other Finance		296,350
53100	Circuit Court		836,721
53300	General Sessions Court		425,198
53330	Drug Court		140,963
53400	Chancery Court		346,539
53500	Juvenile Court		313,640
53950	Courtroom Security		362,096
54110	Sheriff's Department		2,762,013
54160	Administration of Sexual Offender Registry		3,200
54210	Jail		2,896,273
54220	Workhouse		78,477
54250	Work Program		180,871
54310	Fire Prevention		200,000
54410	Civil Defense		84,748
54490	Other Emergency Management		169,793
54510	Inspection and Regulation		8,600
54610	County Coroner/Medical Examiner		83,000
55110	Local Health Center		723,160
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

Continued on next page

General Fund, continued		
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	260,500
56700	Parks and Fair Boards	250,094
56900	Other Social, Cultural, and Recreational	301,600
57100	Agricultural and Natural Resources	138,459
57300	Forest Service	1,000
57500	Soil Conservation	43,605
57800	Storm Water Management	22,000
58110	Tourism	193,937
58120	Industrial Development	130,679
58300	Veterans' Service	16,749
58600	Employee Benefits	949,844
58900	Miscellaneous	564,792
73300	Community Services	7,000
91110	General Administration Projects	23,000
91130	Public Safety Projects	404,000
	Total General Fund	<u>\$ 17,909,871</u>
<b><u>SOLID WASTE/SANITATION FUND</u></b>		
55710	Sanitation Management	<u>\$ 2,691,920</u>
	Total Solid Waste/Sanitation Fund	<u>\$ 2,691,920</u>
<b><u>DRUG CONTROL FUND</u></b>		
54150	Drug Enforcement	<u>\$ 118,496</u>
	Total Drug Control Fund	<u>\$ 118,496</u>
<b><u>HIGHWAY/PUBLIC WORKS FUND</u></b>		
61000	Administration	\$ 383,007
62000	Highway and Bridge Maintenance	1,104,166
63100	Operation and Maintenance of Equipment	385,162
66000	Employee Benefits	50,540
68000	Capital Outlay	339,000
	Total Highway/Public Works Fund	<u>\$ 2,261,875</u>
<b><u>GENERAL PURPOSE SCHOOL FUND</u></b>		
71000	Instruction	
71100	Regular Instruction Program	\$ 38,665,595
71200	Special Education Program	6,116,759
71300	Vocational Education Program	3,140,193
71400	Student Body Education Program	184,570
71900	Other	59,223

Continued on next page

General Purpose School Fund, continued

72000	<u>Support Services</u>	
72110	Attendance	\$ 5,850
72120	Health Services	647,006
72130	Other Student Support	1,331,722
72210	Regular Instruction Program	661,602
72220	Special Education Program	270,212
72230	Vocational Education Program	148,918
72310	Board of Education	1,122,454
72320	Director of Schools	616,194
72410	Office of the Principal	4,281,861
72510	Fiscal Services	411,751
72610	Operation of Plant	6,156,262
72620	Maintenance of Plant	1,483,264
72710	Transportation	3,052,785
72810	Central and Other	1,327,609
73000	<u>Operation of Non-Instructional Services</u>	
73300	Community Services	310,856
73400	Early Childhood Education	781,937
76000	<u>Capital Outlay</u>	
76100	Regular Capital Outlay	2,182,800
82330	Education - Other Debt Service	500,000
99000	<u>Other Uses</u>	
99100	Transfers Out	28,244
	Total General Purpose School Fund	<u>\$ 73,487,667</u>

**CENTRAL CAFETERIA FUND**

72000	<u>Support Services</u>	
72310	Board of Education	\$ 66,000
73000	<u>Operation of Non-Instructional Services</u>	
73100	Food Service	6,221,892
	Total Central Cafeteria Fund	<u>\$ 6,287,892</u>

**GENERAL DEBT SERVICE FUND**

82100	<u>Principal on Debt</u>	
82110	General Government	\$ 387,080
82120	Highways and Streets	285,000
82130	Education	3,826,774
82200	<u>Interest on Debt</u>	
82210	General Government	175,924
82220	Highways and Streets	47,808
82230	Education	1,360,740
82300	<u>Other Debt Service</u>	
82310	General Government	90,015
82330	Education	13,200
	Total General Debt Service Fund	<u>\$ 6,186,541</u>

**HIGHWAY CAPITAL PROJECTS**

91200	Highway and Street Capital Projects	<u>\$ 2,201,533</u>
	Total Highway Capital Projects Fund	<u>\$ 2,201,533</u>

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BE IT FURTHER RESOLVED, that the budget for the Special School Projects Fund shall be the line-item budget approved for separate projects within the fund by the Hamblen County Board 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.

SECTION 3. 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 4. 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 provision shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 5. 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, 2015. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 6. 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 7. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the State Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2014-2015 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, 2015.

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

SECTION 9. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse, and be of no further effect at the end of the year at June 30, 2015.

SECTION 10. 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 11. 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, 2014. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 26th day of June, 2014.

**A RESOLUTION MAKING APPROPRIATIONS TO NONPROFIT CHARITABLE AND  
CIVIC ORGANIZATIONS OF HAMBLLEN COUNTY, TENNESSEE FOR THE YEAR  
BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015**

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 26th day of June, 2014:

Section 1. That one million, six hundred thirty-seven thousand, one hundred ninety-nine dollars (\$1,637,199) 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	\$	50,000
54310-316	South Hamblen County Volunteer Fire Department		50,000
54310-316	East Hamblen County Volunteer Fire Department		50,000
54310-316	West Hamblen County Volunteer Fire Department		50,000
54490-316	Hamblen County Emergency Communications District		169,793
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	Helen Ross McNabb Center		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		260,500
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
54610	County Coroner/Medical Examiner		83,000
57100	Agricultural Extension Office		138,459
57500	Soil Conservation		43,605
73330-316	Tennessee Achieves		6,500
73330-316	Project Graduation		500
			<hr/>
	TOTAL	\$	<u><u>1,637,199</u></u>

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, 2014. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 26th day of June, 2014.

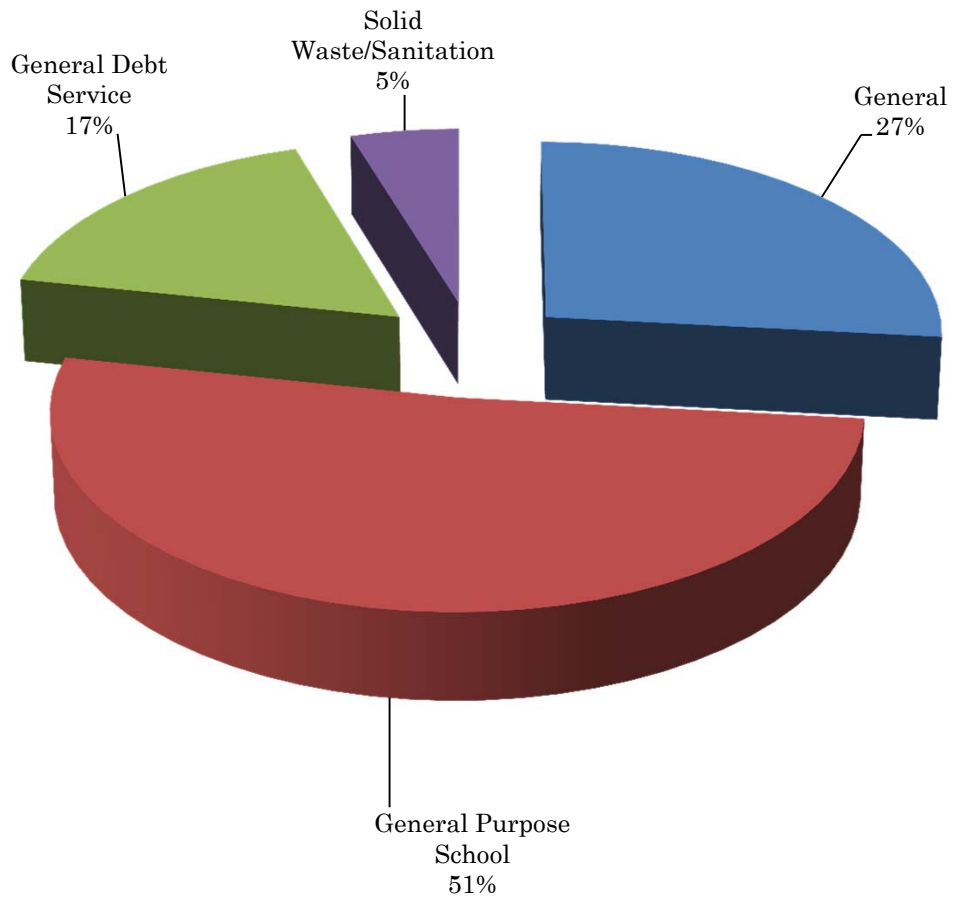
**HAMBLEEN COUNTY, TENNESSEE**  
**SUMMARY STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE YEAR ENDING JUNE 30, 2015**

Fund	Estimated Beginning Fund Balance 7/1/2014	Estimated Revenue	Transfers In	Total Estimated Available Funds	Estimated Expenditures	Transfers Out	Total Appropriations	Estimated Ending Fund Balance 6/30/2015
General (101)	\$ 7,097,902	\$ 17,003,180	\$ 0	\$ 24,101,082	\$ 17,909,871	0	\$ 17,909,871	\$ 6,191,211
Solid Waste (116)	3,279,322	1,988,389	0	5,267,711	2,691,920	0	2,691,920	2,575,791
Drug Control (122)	104,897	75,750	0	180,647	118,496	0	118,496	62,151
Highway (131)	271,447	2,025,000	0	2,296,447	2,261,875	0	2,261,875	34,572
General Purpose Schools (141)	9,514,557	70,477,713	52,000	80,044,270	73,459,423	28,244	73,487,667	6,556,603
Central Cafeteria (143)	3,320,729	5,540,241	0	8,860,970	6,287,892	0	6,287,892	2,573,078
General Debt Service (151)	5,102,173	5,438,951	0	10,541,124	6,186,541	0	6,186,541	4,354,583
Highway Capital Projects (176)	1,835,080	366,453	0	2,201,533	2,201,533	0	2,201,533	0
<b>Total</b>	<b>\$ 30,526,107</b>	<b>\$ 102,915,677</b>	<b>\$ 52,000</b>	<b>\$ 133,493,784</b>	<b>\$ 111,117,551</b>	<b>\$ 28,244</b>	<b>\$ 111,145,795</b>	<b>\$ 22,347,989</b>

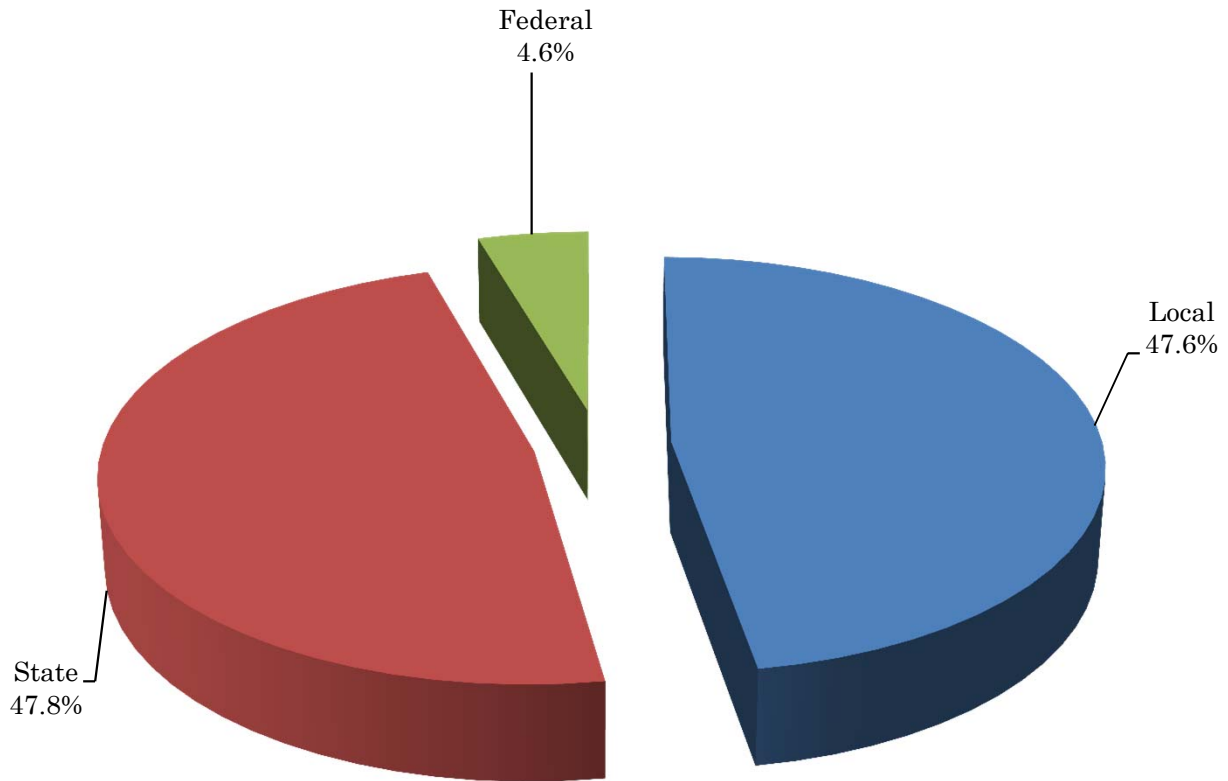
**HAMBLEN COUNTY, TENNESSEE**  
**STATEMENT OF ESTIMATED REVENUE FROM CURRENT PROPERTY TAXES**  
**FOR THE YEAR ENDING JUNE 30, 2015**  
**ASSESSED VALUATION OF \$1,452,002,819**

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	\$ 6,662,250	\$ 317,250	\$ 6,345,000
General Purpose School	0.89	0.89	12,888,750	613,750	12,275,000
General Debt Service	0.29	0.29	4,242,000	202,000	4,040,000
Solid Waste/Sanitation	0.21	0.00	1,191,750	56,750	1,135,000
<b>Total</b>	<b>\$ 1.85</b>	<b>\$ 1.64</b>	<b>\$ 24,984,750</b>	<b>\$ 1,189,750</b>	<b>\$ 23,795,000</b>

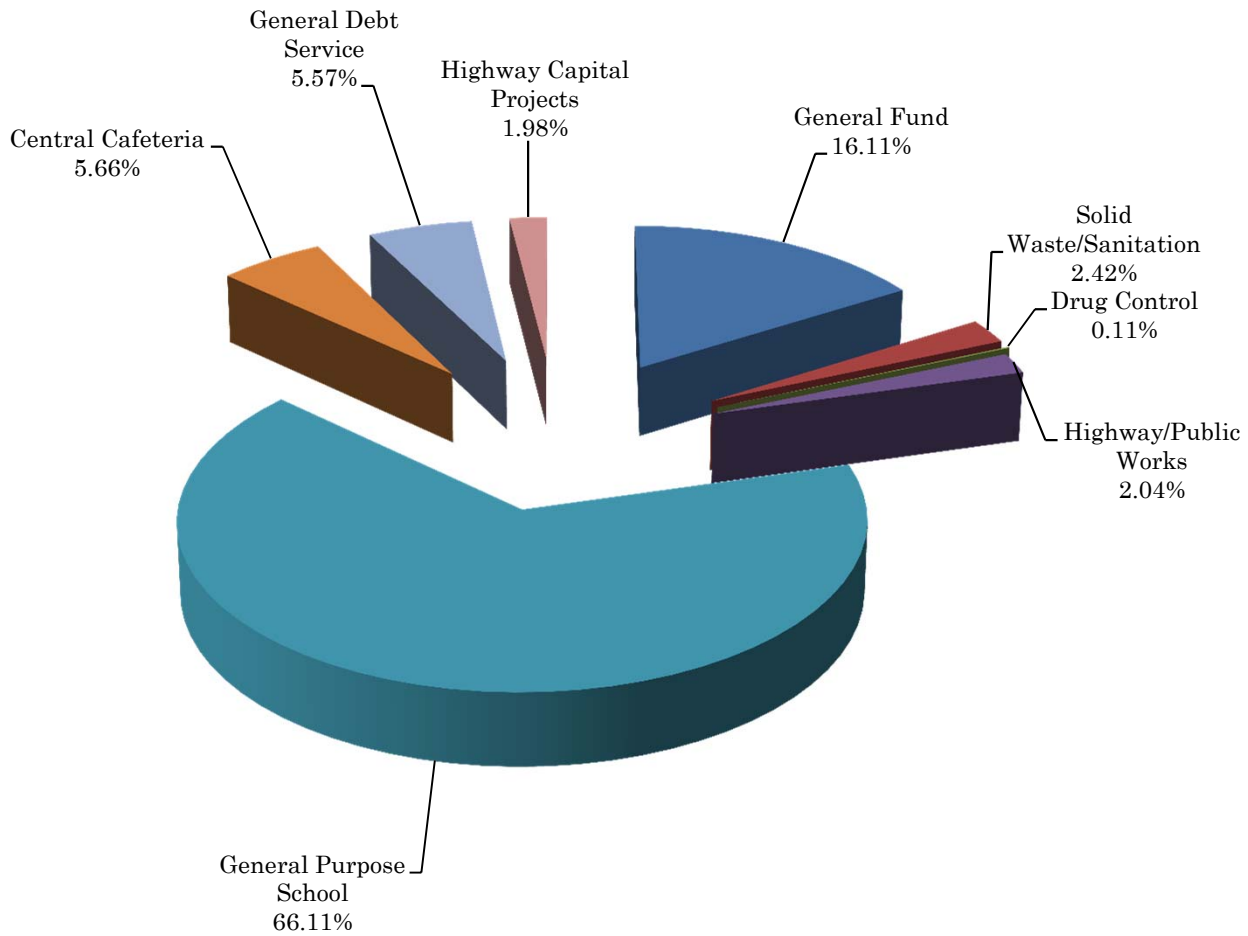
HAMBLLEN COUNTY, TENNESSEE  
PROPERTY TAX REVENUE DISTRIBUTION BY FUND  
FOR THE YEAR ENDING JUNE 30, 2015



HAMBLLEN COUNTY, TENNESSEE  
MAJOR REVENUE SOURCES - TOTAL FOR ALL FUNDS  
FOR THE YEAR ENDING JUNE 30, 2015

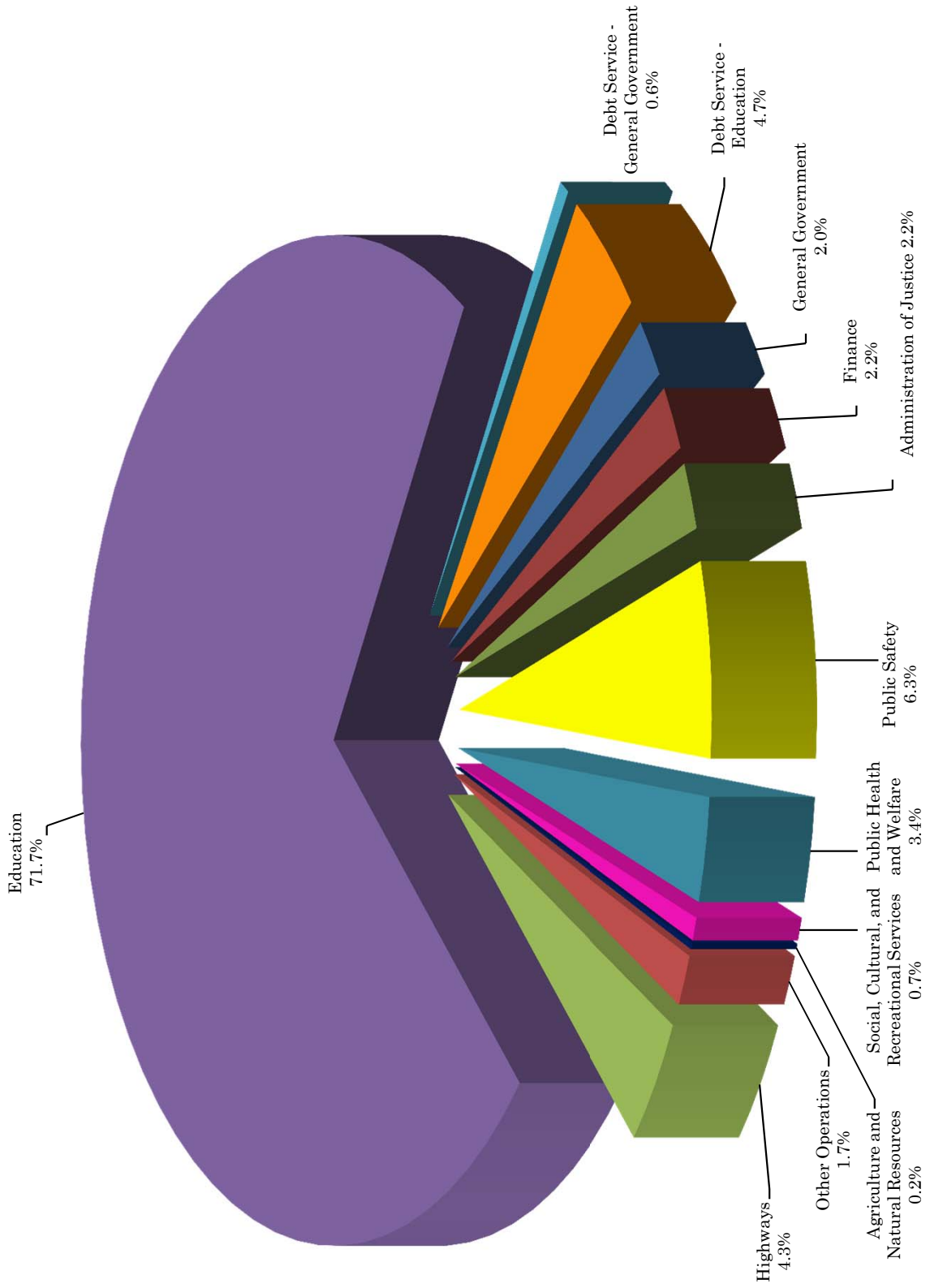


HAMBLLEN COUNTY, TENNESSEE  
APPROPRIATIONS DISTRIBUTION BY FUND  
FOR THE YEAR ENDING JUNE 30, 2015





**HAMBLLEN COUNTY, TENNESSEE  
 APPROPRIATIONS BY FUNCTION  
 FOR THE YEAR ENDING JUNE 30, 2015**





## **General Fund**

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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, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<b><u>ESTIMATED REVENUES</u></b>				
40000	<b><u>Local Taxes</u></b>			
40100	<b><u>County Property Taxes</u></b>			
40110	Current Property Tax	\$ 6,360,397	\$ 6,363,228	\$ 6,345,000
40115	Discount on Property Taxes (Barton Springs TIF)	49,151	55,906	78,679
40120	Trustee's Collections-Prior Year	245,557	163,213	190,000
40125	Trustee's Collections-Bankruptcy	9,293	1,687	0
40130	Circuit/Clerk and Master Collections - Prior Years	99,571	71,970	80,000
40140	Interest and Penalty	91,275	75,618	80,000
40161	Payments in-Lieu-of-Taxes - T.V.A.	639	639	637
40162	Payments in-Lieu-of Taxes - Local Utilities	89,274	85,653	76,224
40163	Payments in Lieu-of-Taxes - Other	13,204	12,142	10,000
40200	<b><u>County Local Option Taxes</u></b>			
40210	Local Option Sales Tax	209,855	9,855	284,000
40220	Hotel/Motel Tax	8,116	10,145	7,500
40240	Wheel Tax	765,788	777,251	775,000
40250	Litigation Tax - General	139,179	143,102	150,000
40260	Litigation Tax - Special Purpose	60,363	64,525	65,000
40268	Litigation Tax - Courtroom Security	55,075	58,420	55,000
40270	Business Tax	896,478	741,753	840,000
40300	<b><u>Statutory Local Taxes</u></b>			
40350	Interstate Telecommunications Tax	2,848	3,332	2,500
	<b>Total Local Taxes</b>	<b>\$ 9,096,063</b>	<b>\$ 8,638,439</b>	<b>\$ 9,039,540</b>
41000	<b><u>Licenses and Permits</u></b>			
41100	<b><u>Licenses</u></b>			
41110	Marriage Licenses	\$ 5,709	\$ 5,330	\$ 5,000
41140	Cable TV Franchise	343,373	351,991	350,000
41500	<b><u>Permits</u></b>			
41520	Building Permits	85,140	66,379	70,000
	<b>Total Licenses and Permits</b>	<b>\$ 434,222</b>	<b>\$ 423,700</b>	<b>\$ 425,000</b>
42000	<b><u>Fines, Forfeitures and Penalties</u></b>			
42100	<b><u>Circuit Court</u></b>			
42110	Fines	\$ 1,544	\$ 4,968	\$ 4,000
42120	Officers Costs	18,543	14,096	15,000
42140	Drug Control Fines	1,283	6,229	5,000
42141	Drug Court Fees	2,276	1,958	2,000
42150	Jail Fees	3,980	4,499	1,500
42180	DUI Treatment Fines	1,360	793	2,500
42190	Data Entry Fee-Circuit Court	3,884	2,770	1,500
42300	<b><u>General Sessions Court</u></b>			
42310	Fines	44,421	48,091	50,000
42311	Fines for Littering	285	143	0
42320	Officers Costs	76,548	73,903	80,500
42330	Game and Fish Fines	419	368	1,500
42340	Drug Control Fines	9,289	6,436	15,000
42341	Drug Court Fees	8,450	7,398	12,500
42350	Jail Fees	28,945	33,797	35,000
42351	Interpreter Fees	17	36	0
42380	DUI Treatment Fines	13,033	12,537	10,000
42390	Data Entry Fee - General Sessions	26,047	30,419	25,000
42391	Courtroom Security Fee	1,511	1,734	2,000
42400	<b><u>Juvenile Court</u></b>			
42410	Fines	7,180	9,383	5,000
42420	Officers Costs	3,869	7,369	2,000
42451	Interpreter Fees	255	0	0

**HAMBLEN COUNTY, TENNESSEE**  
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**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
	<u>Estimated Revenues (Cont.)</u>			
42490	Data Entry Fee - Juvenile Court	\$ 2,394	\$ 2,993	\$ 2,500
42500	<u>Chancery Court</u>			
42530	Data Entry Fee-Chancery Court	0	7,337	1,500
42600	<u>Other Courts - In-County</u>			
42641	Drug Court Fees	1,823	3,467	2,500
	<u>Other Fines, Forfeitures, and Penalties</u>			
42910	Proceeds from Confiscated Property	11,775	0	0
42990	Other Fines, Forfeitures, and Penalties	28	563	0
	Total Fines, Forfeitures, and Penalties	<u>\$ 269,159</u>	<u>\$ 281,287</u>	<u>\$ 276,500</u>
43000	<u>Charges for Current Services</u>			
43100	<u>General Service Charges</u>			
43102	Other Employee Benefit Charges/Contributions	\$ 280,608	\$ 287,853	\$ 286,295
43120	Patient Charges	7,771	7,875	5,000
43170	Work Release Charges for Board	11,124	3,186	5,000
43300	<u>Fees</u>			
43340	Recreation Fees	44,304	58,429	50,000
43350	Copy Fees	7,448	6,625	9,000
43370	Telephone Commissions	60,563	44,665	60,000
43380	Vending Machine Collections	197	190	500
43381	Tourism Fees	68,715	150,332	193,500
43392	Data Processing Fee - Register	19,426	18,168	20,000
43394	Data Processing Fee - Sheriff	11,600	12,221	10,000
43395	Sexual Offender Registration Fees - Sheriff	4,500	3,600	4,000
43396	Data Processing Fee - County Clerk	5,220	5,190	8,000
	<u>Education Charges</u>			
43582	Community Service Fees - Adults	0	0	18,000
	Total Charges for Current Services	<u>\$ 521,476</u>	<u>\$ 598,334</u>	<u>\$ 669,295</u>
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 1,380	\$ 985	\$ 0
44120	Lease/Rentals	28,717	27,883	25,000
44131	Commissary Sales	13,913	11,298	10,000
44140	Sale of Maps	2,110	2,030	2,000
44160	Retirees' Insurance Payments	11,887	16,018	23,779
44170	Miscellaneous Refunds	33,620	25,545	25,000
	<u>Non-Recurring Items</u>			
44530	Sale of Equipment	20,792	18,408	18,300
	Total Other Local Revenues	<u>\$ 112,419</u>	<u>\$ 102,167</u>	<u>\$ 104,079</u>
45000	<u>Fees Received from County Officials</u>			
45100	<u>Excess Fees</u>			
45150	Clerk and Master	\$ 25,425	\$ 0	\$ 0
45190	Trustee	705,286	0	0
45500	<u>Fees in-Lieu-of Salary</u>			
45510	County Clerk	758,264	724,189	775,000
45520	Circuit Court Clerk	296,573	242,200	265,000
45540	General Sessions Court Clerk	532,940	599,543	556,400
45550	Clerk and Master	0	338,025	300,530
45560	Juvenile Court Clerk	46,727	80,839	70,000
45580	Register	252,267	272,093	266,000
45590	Sheriff	34,932	28,770	25,000
45610	Trustee	0	900,759	945,000
	Total Fees Received from County Officials	<u>\$ 2,652,414</u>	<u>\$ 3,186,418</u>	<u>\$ 3,202,930</u>

**HAMBLEN COUNTY, TENNESSEE**  
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**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
	<u>Estimated Revenues (Cont.)</u>			
46000	<u>State of Tennessee</u>			
46100	<u>General Government Grants</u>			
46110	Juvenile Services Program	\$ 4,500	\$ 9,000	\$ 9,000
46170	Solid Waste Grants	58,654	51,254	58,400
46190	Other General Government Grants	5,000	0	0
46200	<u>Public Safety Grants</u>			
46210	Law Enforcement Training Programs	17,400	19,200	21,000
46300	<u>Health and Welfare Grants</u>			
46310	Health Department Programs	436,950	415,554	613,400
46400	<u>Public Works Grants</u>			
46430	Litter Program	47,967	40,300	40,300
46800	<u>Other State Revenues</u>			
46820	Income Tax	138,971	138,971	120,000
46840	Alcoholic Beverage Tax	73,162	79,548	75,000
46851	State Revenue Sharing - T.V.A.	421,189	509,997	756,145
46915	Contracted Prisoner Boarding	1,373,697	1,294,317	1,265,967
46960	Registrar's Salary Supplement	15,164	15,164	15,164
46980	Other State Grants	49,440	70,000	70,000
46990	Other State Revenues	0	44,760	44,760
	Total State of Tennessee	<u>\$ 2,642,094</u>	<u>\$ 2,688,065</u>	<u>\$ 3,089,136</u>
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47220	Civil Defense Reimbursement	\$ 26,881	\$ 27,200	\$ 29,200
47235	Homeland Security Grants	5,215	23,074	0
47590	Other Federal through State	14,972	113,898	10,000
47600	<u>Direct Federal Revenue</u>			
47990	Other Direct Federal Revenue	48,105	44,036	45,000
	Total Federal Government	<u>\$ 95,173</u>	<u>\$ 208,208</u>	<u>\$ 84,200</u>
48000	<u>Other Governments and Citizens Groups</u>			
48100	<u>Other Governments</u>			
48140	Contracted Services	\$ 150,850	\$ 89,058	\$ 105,000
48600	<u>Citizens Groups</u>			
48610	Donations	7,228	7,489	7,500
	Total Other Governments and Citizens Groups	<u>\$ 158,078</u>	<u>\$ 96,547</u>	<u>\$ 112,500</u>
	Total Estimated Revenues	<u>\$ 15,981,098</u>	<u>\$ 16,223,165</u>	<u>\$ 17,003,180</u>
49000	<u>Estimated Other Sources</u>			
49700	Insurance Recovery	\$ 33,473	\$ 42,071	\$ 0
	Total Estimated Other Sources	<u>\$ 33,473</u>	<u>\$ 42,071</u>	<u>\$ 0</u>
	Total Estimated Revenues and Other Sources	<u>\$ 16,014,571</u>	<u>\$ 16,265,236</u>	<u>\$ 17,003,180</u>
	<b><u>ESTIMATED EXPENDITURES</u></b>			
51000	<u>General Government</u>			
51100	<u>County Commission</u>			
191	Board and Committee Members Fees	\$ 71,200	\$ 71,400	\$ 71,400
201	Social Security	2,218	0	0
204	State Retirement	3,717	3,510	6,455
206	Life Insurance	364	366	370
207	Medical Insurance	76,841	84,673	97,255
212	Employer Medicare	621	840	1,035
305	Audit Services	18,763	18,763	18,765
	<u>Estimated Expenditures (Cont.)</u>			

**HAMBLEN COUNTY, TENNESSEE**  
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**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
	<u>County Commission (Cont.)</u>			
312	Contracts with Private Agencies	\$ 1,200	\$ 1,150	\$ 1,200
320	Dues and Memberships	1,800	1,800	2,000
334	Maintenance Agreements	0	580	580
341	Pauper Burials	1,500	1,000	2,000
399	Other Contracted Services	0	5,500	0
435	Office Supplies	814	986	1,500
599	Other Charges	1,141	1,066	1,408
	Total County Commission	<u>\$ 180,179</u>	<u>\$ 191,634</u>	<u>\$ 203,968</u>
51210	<u>Board of Equalization</u>			
191	Board and Committee Members Fees	\$ 2,785	\$ 2,785	\$ 12,000
	Total Board of Equalization	<u>\$ 2,785</u>	<u>\$ 2,785</u>	<u>\$ 12,000</u>
51300	<u>County Mayor/Executive</u>			
101	County Official/Administrative Officer	\$ 84,387	\$ 88,144	\$ 91,018
103	Assistant(s)	33,151	29,310	29,580
201	Social Security	6,874	6,879	7,477
204	State Retirement	10,766	10,735	10,905
206	Life Insurance	56	52	55
207	Medical Insurance	15,549	17,383	19,663
212	Employer Medicare	1,608	1,609	1,750
307	Communications	2,053	2,697	3,500
320	Dues and Memberships	4,384	2,834	3,600
348	Postal Charges	8,335	8,123	8,500
349	Printing, Stationery, and Forms	996	1,430	2,500
351	Rentals	3,264	3,264	4,500
355	Travel	4,790	4,260	6,000
435	Office Supplies	3,847	3,957	4,500
508	Premiums on Corporate Surety Bonds	0	0	500
599	Other Charges	4,583	5,335	10,250
719	Office Equipment	1,343	289	1,455
	Total County Mayor/Executive	<u>\$ 185,986</u>	<u>\$ 186,301</u>	<u>\$ 205,753</u>
51400	<u>County Attorney</u>			
189	Other Salaries and Wages	\$ 1,200	\$ 1,200	\$ 1,200
201	Social Security	75	75	75
212	Employer Medicare	17	17	18
331	Legal Services	25,322	17,988	50,000
	Total County Attorney	<u>\$ 26,614</u>	<u>\$ 19,280</u>	<u>\$ 51,293</u>
51500	<u>Election Commission</u>			
101	County Official/Administrative Officer	\$ 63,515	\$ 66,443	\$ 68,682
106	Deputy(ies)	51,138	51,983	51,983
187	Overtime Pay	2,125	1,332	2,040
192	Election Commission	11,900	12,000	12,000
193	Election Workers	41,457	17,506	55,000
201	Social Security	7,981	7,779	8,400
204	State Retirement	10,499	10,824	12,905
206	Life Insurance	82	79	105
207	Medical Insurance	16,192	17,580	23,500
212	Employer Medicare	1,866	1,820	2,000
307	Communication	215	234	360
312	Contracts with Private Agencies	20,540	8,260	26,000
320	Dues and Memberships	250	250	250
332	Legal Notices, Recording and Court Costs	8,638	4,986	10,000
334	Maintenance Agreements	12,257	12,900	12,900
	<u>Estimated Expenditures (Cont.)</u>			

**HAMBLEN COUNTY, TENNESSEE**  
**GENERAL FUND (#101)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
	<u>Election Commission (Cont.)</u>			
348	Postal Charges	\$ 3,507	\$ 1,694	\$ 4,000
349	Printing, Stationery and Forms	1,734	711	2,000
351	Rentals	2,736	2,275	1,700
355	Travel	2,233	3,629	5,000
435	Office Supplies	3,153	2,656	4,000
719	Office Equipment	1,516	2,766	6,000
	Total Election Commission	<u>\$ 263,534</u>	<u>\$ 227,707</u>	<u>\$ 308,825</u>
51600	<u>Register of Deeds</u>			
101	County Official/Administrative Officer	\$ 70,572	\$ 73,825	\$ 76,313
106	Deputy(ies)	85,532	87,239	87,244
169	Part-time Personnel	11,897	19,540	25,935
201	Social Security	10,241	10,971	11,750
204	State Retirement	14,297	14,703	14,790
206	Life Insurance	109	105	105
207	Medical Insurance	19,639	23,075	28,637
212	Employer Medicare	2,395	2,566	2,750
307	Communication	22	22	95
320	Dues and Memberships	687	527	750
348	Postal Charges	557	707	750
355	Travel	108	172	150
435	Office Supplies	7,850	7,411	16,600
508	Premiums on Corporate Surety Bonds	0	0	500
709	Data Processing Equipment	18,028	17,406	27,000
	Total Register of Deeds	<u>\$ 241,934</u>	<u>\$ 258,269</u>	<u>\$ 293,369</u>
51720	<u>Planning</u>			
101	County Official/Administrative Officer	\$ 55,334	\$ 56,442	\$ 56,442
103	Assistant(s)	31,322	31,945	31,948
106	Deputy(ies)	37,657	38,411	38,411
161	Secretary(ies)	27,812	28,369	28,370
191	Board and Committee Members Fees	15,400	16,000	16,800
201	Social Security	9,706	10,082	10,664
204	State Retirement	13,932	14,164	14,030
206	Life Insurance	113	105	105
207	Medical Insurance	35,292	47,961	53,596
212	Employer Medicare	2,270	2,358	2,500
307	Communication	1,147	1,272	1,500
309	Contracts with Government Agencies	3,460	3,460	3,460
312	Contracts with Private Agencies	0	9,597	6,000
320	Dues and Memberships	310	213	450
331	Legal Services	0	6,833	10,000
332	Legal Notices, Recording and Court Costs	363	361	1,000
334	Maintenance Agreements	1,593	400	1,750
337	Maintenance and Repair Services - Office Equipment	0	0	50
338	Maintenance and Repair Services - Vehicles	186	925	500
348	Postal Charges	173	239	250
349	Printing, Stationery and Forms	390	381	500
351	Rentals	1,669	1,670	1,670
355	Travel	20	157	500
425	Gasoline	2,080	1,656	2,240
435	Office Supplies	1,564	1,996	2,430
509	Refunds	150	0	500
524	In Service/Staff Development	641	728	1,700
709	Data Processing Equipment	1,647	0	1,300
	Total Planning	<u>\$ 244,231</u>	<u>\$ 275,725</u>	<u>\$ 288,666</u>
	<u>Estimated Expenditures (Cont.)</u>			

**HAMBLEN COUNTY, TENNESSEE**  
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**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
51760	<u>Geographical Information Systems</u>			
309	Contracts with Other Governments	\$ 0	\$ 10,000	\$ 35,000
312	Contracts with Private Agencies	29,500	0	0
399	Other Contracted Services	0	0	15,000
	Total Geographical Information Systems	<u>\$ 29,500</u>	<u>\$ 10,000</u>	<u>\$ 50,000</u>
51810	<u>Other Facilities (Maintenance)</u>			
105	Supervisor/Director	\$ 35,875	\$ 36,593	\$ 36,593
166	Custodial Personnel	68,366	66,400	75,412
167	Maintenance Personnel	79,562	78,843	67,910
169	Part-time Personnel	11,499	21,862	19,311
187	Overtime Pay	3,680	0	0
201	Social Security	11,572	11,631	12,353
204	State Retirement	17,177	16,532	16,270
206	Life Insurance	183	183	185
207	Medical Insurance	57,111	60,957	75,376
212	Employer Medicare	2,718	2,720	2,890
307	Communication	56,416	49,247	60,000
321	Engineering Services	3,560	0	0
334	Maintenance Agreements	36,602	37,396	38,830
335	Maintenance and Repair Services - Buildings	24,854	38,900	50,000
336	Maintenance and Repair Services - Equipment	1,378	2,267	2,000
338	Maintenance and Repair Services - Vehicles	3,005	1,944	1,700
347	Pest Control	3,592	3,592	3,600
399	Other Contracted Services	193	338	600
410	Custodial Supplies	20,207	23,500	25,000
415	Electricity	239,244	261,725	256,800
425	Gasoline	5,732	5,558	7,948
434	Natural Gas	31,189	35,326	41,000
451	Uniforms	5,409	5,278	6,000
717	Maintenance Equipment	5,041	3,475	1,590
790	Other Equipment	7,802	0	0
	Total Other Facilities	<u>\$ 731,967</u>	<u>\$ 764,267</u>	<u>\$ 801,368</u>
51910	<u>Preservation of Records</u>			
105	Supervisor/Director	\$ 11,693	\$ 11,927	\$ 11,929
201	Social Security	725	739	740
212	Employer Medicare	170	173	175
348	Postal Charges	34	11	50
351	Rentals	1,669	1,669	1,670
435	Office Supplies	6,510	3,123	4,500
709	Data Processing Equipment	10,562	0	0
719	Office Equipment	0	1,611	1,000
	Total Preservation of Records	<u>\$ 31,363</u>	<u>\$ 19,253</u>	<u>\$ 20,064</u>
52000	<u>Finance</u>			
52100	<u>Accounting and Budgeting</u>			
101	County Official/Administrative Officer	\$ 69,700	\$ 71,094	\$ 71,094
119	Accountants/Bookkeepers	58,764	100,322	139,510
169	Part-time Personnel	0	0	5,000
201	Social Security	6,914	9,323	13,416
204	State Retirement	11,766	15,668	19,045
206	Life Insurance	84	107	131
207	Medical Insurance	31,863	47,228	61,108
212	Employer Medicare	1,617	2,116	3,125
312	Contracts with Private Agencies	0	2,000	3,000
320	Dues and Memberships	937	1,523	2,500

Estimated Expenditures (Cont.)



**HAMBLEN COUNTY, TENNESSEE**  
**GENERAL FUND (#101)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<u>Accounting and Budgeting (Cont.)</u>				
349	Printing, Stationery, and Forms	\$ 200	\$ 1,200	\$ 1,500
355	Travel	960	837	3,000
435	Office Supplies	3,820	3,562	5,500
508	Premiums on Corporate Surety Bonds	0	0	500
524	In Service/Staff Development	1,659	738	4,500
	Total Accounting and Budgeting	<u>\$ 188,284</u>	<u>\$ 255,718</u>	<u>\$ 332,929</u>
<u>Purchasing</u>				
52200	County Official/Administrative Officer	\$ 14,511	\$ 0	\$ 0
101	Purchasing Personnel	28,002	28,562	28,562
122	Social Security	2,422	1,657	1,771
201	State Retirement	3,895	2,611	2,585
204	Life Insurance	51	26	28
206	Medical Insurance	7,790	5,765	6,050
207	Employer Medicare	566	387	415
212	Advertising	253	536	600
302	Communication	4	0	0
307	Printing, Stationery, and Forms	160	408	1,225
349	Office Supplies	826	972	1,000
435	Total Purchasing	<u>\$ 58,480</u>	<u>\$ 40,924</u>	<u>\$ 42,236</u>
<u>Property Assessor's Office</u>				
52300	County Official/Administrative Officer	\$ 72,604	\$ 75,857	\$ 78,345
101	Deputy(ies)	128,247	130,812	130,815
106	Data Processing Personnel	36,869	37,607	37,607
121	Social Security	13,759	14,179	15,300
201	State Retirement	21,775	22,327	22,310
204	Life Insurance	154	157	157
206	Medical Insurance	45,609	48,011	54,115
207	Employer Medicare	3,218	3,316	3,580
212	Communication	20	60	200
307	Contracts with Government Agencies	16,053	16,082	17,000
309	Data Processing Services	3,000	3,000	7,554
317	Dues and Memberships	0	1,300	1,300
320	Maintenance Agreements	0	0	750
334	Maintenance and Repair Services - Office Equipment	77	0	250
337	Maintenance and Repair Services - Vehicles	2,848	581	2,000
338	Postal Charges	1,631	1,692	2,300
348	Printing, Stationery and Forms	15	150	550
349	Travel	287	287	1,500
355	Data Processing Supplies	750	0	400
411	Gasoline	3,539	3,075	5,200
425	Office Supplies	2,766	1,033	2,750
435	Premiums on Corporate Surety Bonds	0	0	105
508	Data Processing Equipment	1,459	1,100	1,500
709	Office Equipment	0	0	500
719	Total Property Assessor's Office	<u>\$ 354,680</u>	<u>\$ 360,626</u>	<u>\$ 386,088</u>
<u>Reappraisal Program</u>				
52310	Deputy(ies)	\$ 29,392	\$ 29,980	\$ 29,981
106	Social Security	1,649	1,679	1,859
201	State Retirement	2,692	2,740	2,711
204	Life Insurance	28	27	28
206	Medical Insurance	8,298	9,258	10,490
207	Employer Medicare	386	393	436
212	Contracts with Government Agencies	5,753	5,800	6,500
309	Estimated Expenditures (Cont.)			

**HAMBLEN COUNTY, TENNESSEE**  
**GENERAL FUND (#101)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
	<u>Reappraisal Program (Cont.)</u>			
312	Contracts with Private Agencies	\$ 68,735	\$ 67,500	\$ 67,500
331	Legal Services	0	0	2,000
348	Postal Charges	1,023	1,023	9,000
399	Other Contracted Services	850	204	10,000
435	Office Supplies	325	511	750
499	Other Supplies and Materials	0	0	400
719	Office Equipment	0	0	500
	Total Reappraisal Program	<u>\$ 119,131</u>	<u>\$ 119,115</u>	<u>\$ 142,155</u>
52400	<u>County Trustee's Office</u>			
101	County Official/Administrative Officer	\$ 0	\$ 73,825	\$ 76,313
106	Deputy(ies)	0	108,566	123,809
169	Part-time Personnel	0	16,639	23,460
187	Overtime Pay	0	1,950	3,807
201	Social Security	0	12,461	14,098
204	State Retirement	0	16,849	18,435
206	Life Insurance	126	126	131
207	Medical Insurance	34,941	41,266	55,935
212	Employer Medicare	0	2,914	3,297
307	Communication	21	4	100
320	Dues and Memberships	0	0	1,100
332	Legal Notices, Recording, and Court Costs	654	940	1,000
334	Maintenance Agreements	0	13,955	16,356
348	Postal Charges	10,478	9,820	10,899
349	Printing, Stationery, and Forms	8,208	7,672	10,497
351	Rentals	0	1,669	1,670
355	Travel	251	2,911	3,000
435	Office Supplies	4,392	1,902	2,895
508	Premiums on Corporate Surety Bonds	4,002	4,002	16,000
524	In-Service/Staff Development	0	525	900
719	Office Equipment	1,054	327	2,000
	Total County Trustee's Office	<u>\$ 64,127</u>	<u>\$ 318,323</u>	<u>\$ 385,702</u>
52500	<u>County Clerk's Office</u>			
101	County Official/Administrative Officer	\$ 70,572	\$ 73,825	\$ 76,313
106	Deputy(ies)	299,243	306,851	335,933
169	Part-time Personnel	5,406	1,972	29,744
201	Social Security	21,795	22,286	27,403
204	State Retirement	33,121	26,520	37,267
206	Life Insurance	324	340	341
207	Medical Insurance	79,160	89,091	115,693
212	Employer Medicare	5,097	5,212	6,410
307	Communication	1,001	1,065	2,000
320	Dues and Memberships	857	747	1,200
334	Maintenance Agreements	15,136	16,523	18,175
337	Maintenance and Repair Services - Office Equipment	0	0	550
348	Postal Charges	19,811	18,297	20,500
349	Printing, Stationery, and Forms	1,423	802	1,500
351	Rentals	1,980	1,980	2,000
355	Travel	2,304	556	5,000
435	Office Supplies	5,067	10,773	9,500
508	Premiums on Corporate Surety Bonds	0	0	500
709	Data Processing Equipment	13,599	2,280	4,000
719	Office Equipment	3,959	1,858	2,100
	Total County Clerk's Office	<u>\$ 579,855</u>	<u>\$ 580,978</u>	<u>\$ 696,129</u>

Estimated Expenditures (Cont.)

**HAMBLEN COUNTY, TENNESSEE**  
**GENERAL FUND (#101)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
52600	<u>Data Processing</u>			
189	Other Salaries and Wages	\$ 1,200	\$ 1,200	\$ 1,200
201	Social Security	64	65	75
204	State Retirement	110	110	115
212	Employer Medicare	15	15	18
312	Contract With Private Agencies	33,215	51,204	44,200
317	Data Processing Services	5,225	5,617	6,000
334	Maintenance Agreements	14,286	16,633	18,175
411	Data Processing Supplies	1,208	651	2,000
709	Data Processing Equipment	3,717	36,076	38,800
	Total Data Processing	<u>\$ 59,040</u>	<u>\$ 111,571</u>	<u>\$ 110,583</u>
52900	<u>Other Finance (Mall Office)</u>			
106	Deputy(ies)	\$ 132,756	\$ 147,167	\$ 158,800
167	Maintenance Personnel	1,461	1,438	2,091
169	Part-time Personnel	10,254	8,017	4,377
201	Social Security	8,605	8,900	10,251
204	State Retirement	9,895	11,128	14,360
206	Life Insurance	126	135	159
207	Medical Insurance	26,752	46,813	62,460
212	Employer Medicare	2,012	2,267	2,397
307	Communication	5,242	3,614	5,560
330	Operating Lease Payments	29,922	31,233	32,000
335	Maintenance and Repair Services - Buildings	0	285	500
351	Rentals	795	770	895
435	Office Supplies	1,624	2,334	2,000
709	Data Processing Equipment	1,200	1,040	0
719	Office Equipment	0	478	500
	Total Other Finance	<u>\$ 230,644</u>	<u>\$ 265,619</u>	<u>\$ 296,350</u>
53000	<u>Administration of Justice</u>			
53100	<u>Circuit Court</u>			
101	County Official/Administrative Officer	\$ 70,572	\$ 73,825	\$ 76,313
106	Deputy(ies)	279,157	309,987	359,125
169	Part-time Personnel	64,289	65,157	60,878
189	Other Salaries and Wages	24,755	25,250	25,251
194	Jury and Witness Fees	17,698	17,642	30,000
201	Social Security	26,354	29,402	32,337
204	State Retirement	32,029	32,809	39,380
206	Life Insurance	295	277	370
207	Medical Insurance	66,489	78,421	117,340
212	Employer Medicare	6,163	6,876	7,562
307	Communication	2,441	3,441	3,400
320	Dues and Memberships	687	816	1,000
332	Legal Notices, Recording and Court Costs	286	344	360
334	Maintenance Agreements	14,027	15,268	14,505
337	Maintenance and Repair Services - Office Equipment	0	0	500
348	Postal Charges	4,925	4,827	10,000
349	Printing, Stationery, and Forms	10,198	11,830	12,000
351	Rentals	7,680	7,774	8,000
355	Travel	200	378	2,000
399	Other Contracted Services	2,939	1,703	19,400
435	Office Supplies	13,778	11,951	14,000
508	Premiums on Corporate Surety Bonds	0	0	500
719	Office Equipment	1,982	165	2,500
	Total Circuit Court	<u>\$ 646,944</u>	<u>\$ 698,143</u>	<u>\$ 836,721</u>

Estimated Expenditures (Cont.)

**HAMBLEN COUNTY, TENNESSEE**  
**GENERAL FUND (#101)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
53300	<u>General Sessions Court - Court I</u>			
102	Judge(s)	\$ 153,077	\$ 156,292	\$ 158,636
189	Other Salaries and Wages	7,200	5,280	7,200
201	Social Security	9,805	7,445	10,000
204	State Retirement	14,679	14,763	14,345
206	Life Insurance	28	27	28
207	Medical Insurance	7,927	9,989	15,193
212	Employer Medicare	2,293	2,304	2,405
307	Communication	234	250	250
320	Dues and Memberships	930	705	750
355	Travel	1,603	1,023	2,000
399	Other Contracted Services	1,385	2,400	4,500
435	Office Supplies	1,943	1,375	2,500
524	In-Service/Staff Development	0	0	1,500
	Total General Sessions Court	<u>\$ 201,104</u>	<u>\$ 201,853</u>	<u>\$ 219,307</u>
53300	<u>General Sessions Court - Court II</u>			
102	Judge(s)	\$ 76,539	\$ 78,146	\$ 145,417
189	Other Salaries and Wages	0	0	10,875
201	Social Security	4,746	4,845	9,015
204	State Retirement	0	0	14,130
206	Life Insurance	0	0	22
207	Medical Insurance	0	0	12,662
212	Employer Medicare	1,110	1,133	2,270
307	Communication	0	0	250
320	Dues and Memberships	304	519	1,000
355	Travel	0	1,567	2,000
399	Other Contracted Services	0	0	4,250
435	Office Supplies	783	472	2,500
524	In-Service/Staff Development	0	0	1,500
709	Data Processing Equipment	1,617	0	0
	Total General Sessions Court	<u>\$ 85,099</u>	<u>\$ 86,682</u>	<u>\$ 205,891</u>
53330	<u>Drug Court</u>			
105	Supervisor / Director	\$ 30,750	\$ 31,365	\$ 31,365
106	Deputy(ies)	0	19,223	19,500
169	Part-time Personnel	21,086	16,485	35,441
201	Social Security	2,948	3,901	5,355
204	State Retirement	2,818	2,867	4,598
206	Life Insurance	28	53	53
207	Medical Insurance	11,630	12,401	13,926
212	Employer Medicare	690	913	1,255
307	Communication	3,402	2,628	3,000
320	Dues and Memberships	210	400	500
322	Evaluation and Testing	20,752	3,355	10,050
334	Maintenance Agreements	3,000	2,500	3,000
338	Maintenance and Repair Services - Vehicles	0	1,000	500
348	Postal Charges	3	52	75
349	Printing, Stationery, and Forms	144	100	100
351	Rentals	1,669	1,669	1,670
355	Travel	3,712	5,750	5,000
368	Drug Treatment	625	500	500
425	Gasoline	0	0	1,275
435	Office Supplies	1,966	1,783	2,500
463	Testing	0	0	300
499	Other Supplies and Materials	990	972	1,000
709	Data Processing Equipment	0	1,026	0
	<u>Estimated Expenditures (Cont.)</u>			

**HAMBLEN COUNTY, TENNESSEE**  
**GENERAL FUND (#101)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
	<u>Drug Court (Cont.)</u>			
	Total Drug Court	\$ 106,423	\$ 108,943	\$ 140,963
53400	<u>Chancery Court</u>			
101	County Official/Administrative Officer	\$ 0	\$ 73,825	\$ 76,313
106	Deputy(ies)	0	117,672	117,873
169	Part-time Personnel	0	14,641	23,066
194	Jury and Witness Fees	0	0	2,000
201	Social Security	0	11,903	13,470
204	State Retirement	0	17,467	17,560
206	Life Insurance	141	131	132
207	Medical Insurance	44,514	49,494	56,100
212	Employer Medicare	0	2,784	3,150
307	Communication	230	728	800
320	Dues and Memberships	0	822	1,000
334	Maintenance Agreements	7,644	7,961	8,775
335	Maintenance and Repair Services - Building	0	0	500
348	Postal Charges	6,383	5,718	7,000
349	Printing, Stationery, and Forms	1,117	617	2,000
351	Rentals	2,256	2,256	2,300
355	Travel	0	2,723	2,500
435	Office Supplies	5,029	7,145	10,000
508	Premiums on Corporate Surety Bonds	0	0	500
524	Inservice/Staff Development		0	1,500
	Total Chancery Court	\$ 67,314	\$ 315,887	\$ 346,539
53500	<u>Juvenile Court</u>			
102	Judge(s)	\$ 41,342	\$ 42,169	\$ 7,028
103	Assistant(s)	33,884	34,562	34,563
105	Supervisor/Director	0	0	45,632
111	Probation Officer(s)	33,993	34,273	34,673
112	Youth Service Officer(s)	44,737	45,632	0
123	Guidance Personnel	11,749	11,984	1,998
163	Educational Assistants	30,809	31,425	31,425
164	Attendants	76,701	29,215	45,000
189	Other Salaries and Wages	10,246	10,875	0
201	Social Security	16,929	14,888	12,420
204	State Retirement	10,026	10,202	10,390
206	Life Insurance	113	105	105
207	Medical Insurance	27,591	32,267	36,201
212	Employer Medicare	3,959	3,482	2,905
307	Communication	1,475	1,254	3,000
309	Contracts with Government Agencies	18,075	1,000	25,000
320	Dues and Memberships	165	70	200
322	Evaluation and Testing	3,424	4,264	5,000
338	Maintenance and Repair Services - Vehicle	232	50	500
348	Postal Charges	411	403	500
351	Rentals	1,669	1,669	1,670
355	Travel	2,714	1,666	2,500
399	Other Contracted Services	2,388	1,620	4,000
422	Food Supplies	2,436	805	2,000
425	Gasoline	512	378	1,230
435	Office Supplies	4,112	1,461	4,700
524	In Service/ Staff Development	270	694	1,000
708	Data Processing Equipment	0	14,805	0
	Total Juvenile Court	\$ 379,962	\$ 331,218	\$ 313,640

Estimated Expenditures (Cont.)

**HAMBLEN COUNTY, TENNESSEE**  
**GENERAL FUND (#101)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
53920	<u>Courtroom Security</u>			
160	Guards	\$ 52,978	\$ 55,661	\$ 106,761
169	Part-time Personnel	126,303	138,081	147,900
187	Overtime Pay	1,616	1,458	500
201	Social Security	10,870	12,088	15,820
204	State Retirement	4,987	5,168	9,700
206	Life Insurance	56	52	105
207	Medical Insurance	15,608	17,370	47,410
212	Employer Medicare	2,542	2,827	3,700
309	Contracts with Government Agencies	0	0	1,800
322	Evaluation and Testing	2,689	250	3,400
334	Maintenance Agreements	2,600	2,600	2,600
354	Transporation - Other than Students	1,000	0	2,400
355	Travel	0	462	2,000
451	Uniforms	2,141	2,180	2,600
524	In Service/Staff Development	0	390	9,000
716	Law Enforcement Equipment	6,189	5,080	6,400
	Total Courtroom Security	\$ 229,579	\$ 243,667	\$ 362,096
54000	<u>Public Safety</u>			
54110	<u>Sheriff's Department</u>			
101	County Official/Administrative Officer	\$ 80,968	\$ 84,546	\$ 87,283
105	Supervisor/Director	50,521	51,521	51,531
106	Deputy(ies)	486,081	503,890	494,246
109	Captain(s)	47,102	48,034	48,044
110	Lieutenant(s)	254,002	258,166	259,193
115	Sergeant(s)	287,512	320,073	353,631
140	Salary Supplements	16,800	19,500	31,200
162	Clerical Personnel	126,193	126,390	128,724
187	Overtime Pay	113,000	119,713	102,000
201	Social Security	84,464	94,974	96,475
204	State Retirement	157,970	169,537	173,191
206	Life Insurance	1,081	1,073	1,075
207	Medical Insurance	307,415	342,462	383,739
212	Employee Medicare	19,754	22,212	22,560
302	Advertising	0	312	1,200
307	Communication	26,332	27,202	44,000
320	Dues and Memberships	2,800	2,875	2,840
322	Evaluation and Testing	2,661	1,263	3,000
334	Maintenance Agreements	6,312	6,513	8,000
335	Maintenance and Repair Services - Building	7,708	5,287	0
336	Maintenance and Repair Services - Equipment	5,740	4,102	5,752
338	Maintenance and Repair Services - Vehicles	45,679	62,419	55,000
348	Postal Charges	2,381	2,401	2,300
349	Printing, Stationery, and Forms	1,507	4,990	5,000
351	Rentals	4,465	4,371	4,790
353	Tow-in Service	1,375	1,180	2,400
355	Travel	17,660	26,287	24,000
399	Other Contracted Services	5,912	2,733	7,578
425	Gasoline	155,968	149,680	228,000
431	Law Enforcement Supplies	9,986	16,315	10,000
433	Lubricants	5,911	6,194	8,000
435	Office Supplies	12,811	10,746	14,661
450	Tires and Tubes	14,264	12,311	15,000
451	Uniforms	3,544	5,291	7,300
499	Other Supplies and Materials	6,311	5,441	7,000
508	Premiums on Corporate Surety Bonds	0	0	500
	<u>Estimated Expenditures (Cont.)</u>			

**HAMBLEN COUNTY, TENNESSEE**  
**GENERAL FUND (#101)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
	<u>Sheriff's Department (Cont.)</u>			
524	In Service/Staff Development	\$ 18,945	\$ 21,615	\$ 25,200
599	Other Charges	11,044	5,884	15,000
711	Furniture and Fixtures	1,716	3,008	0
716	Law Enforcement Equipment	27,025	26,731	32,600
	Total Sheriff's Department	<u>\$ 2,430,920</u>	<u>\$ 2,577,242</u>	<u>\$ 2,762,013</u>
54160	<u>Administration of the Sexual Offender Registry</u>			
309	Contracts with Government Agencies	\$ 1,500	\$ 1,350	\$ 1,700
334	Maintenance Agreements	0	120	1,425
355	Travel	0	0	75
435	Office Supplies	1,313	750	0
	Total Administration of Sexual Offender Registry	<u>\$ 2,813</u>	<u>\$ 2,220</u>	<u>\$ 3,200</u>
54210	<u>Jail</u>			
109	Captain(s)	\$ 36,496	\$ 37,220	\$ 37,226
110	Lieutenant(s)	33,204	33,862	33,868
115	Sergeant(s)	140,390	143,843	149,524
160	Guards	832,149	879,087	965,615
165	Cafeteria Personnel	20,431	20,840	20,842
169	Part-time Personnel	0	0	13,600
187	Overtime Pay	59,507	71,162	61,200
201	Social Security	66,143	73,533	79,480
204	State Retirement	103,033	107,216	114,652
206	Life Insurance	1,195	1,103	1,230
207	Medical Insurance	250,793	273,304	348,850
212	Employer Medicare	15,469	17,197	18,586
302	Advertising	887	1,281	1,200
322	Testing and Evaluation	2,160	2,288	3,000
334	Maintenance Agreements	23,196	26,453	30,000
335	Maintenance and Repair Services - Buildings	55,739	64,258	60,000
336	Maintenance and Repair Services - Equipment	13,652	18,627	20,000
340	Medical and Dental Services	495,566	463,113	445,000
351	Rentals	2,200	2,212	2,400
355	Travel	2,312	4,886	5,000
410	Custodial Supplies	39,954	42,041	45,000
413	Drugs and Medical Supplies	34,150	33,981	23,000
422	Food Supplies	353,935	321,772	345,000
435	Office Supplies	6,497	6,905	7,500
441	Prisoners Clothing	9,848	11,773	10,000
524	In Service/Staff Development	1,245	900	5,000
599	Other Charges	7,631	9,731	10,000
710	Food Service Equipment	0	9,297	7,500
711	Furniture and Fixtures	0	3,985	0
716	Law Enforcement Equipment	25,694	7,093	22,000
790	Other Equipment	9,897	5,668	10,000
	Total Jail	<u>\$ 2,643,373</u>	<u>\$ 2,694,631</u>	<u>\$ 2,896,273</u>
54220	<u>Workhouse</u>			
160	Guards	\$ 41,803	\$ 30,298	\$ 48,731
201	Social Security	2,181	1,753	3,021
204	State Retirement	3,831	2,769	4,405
206	Life Insurance	42	28	52
207	Medical Insurance	19,110	8,880	21,561
212	Employer Medicare	510	410	707
	Total Workhouse	<u>\$ 67,477</u>	<u>\$ 44,138</u>	<u>\$ 78,477</u>

Estimated Expenditures (Cont.)

**HAMBLEN COUNTY, TENNESSEE**  
**GENERAL FUND (#101)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
54250	<u>Work Release Program</u>			
105	Supervisor/Director	\$ 37,184	\$ 37,928	\$ 37,928
149	Laborers	0	0	32,798
161	Secretary(ies)	27,957	28,516	28,516
189	Other Salaries and Wages	1,682	958	10,000
201	Social Security	3,834	3,584	6,773
204	State Retirement	6,132	6,164	9,875
206	Life Insurance	56	53	79
207	Medical Insurance	12,714	23,787	35,168
212	Employer Medicare	897	838	1,584
307	Communication	429	518	950
338	Maintenance and Repair Services - Vehicles	159	120	1,000
348	Postal Charges	8	12	50
349	Printing, Stationery, and Forms	421	0	500
425	Gasoline	1,777	1,833	5,175
435	Office Supplies	635	681	1,500
463	Testing	2,040	535	5,300
499	Other Supplies and Materials	0	0	3,325
524	In Service/Staff Development	350	350	350
	Total Work Release Program	<u>\$ 96,275</u>	<u>\$ 105,877</u>	<u>\$ 180,871</u>
54310	<u>Fire Prevention and Control</u>			
316	Contributions (Volunteer Fire Departments)	\$ 180,000	\$ 180,000	\$ 200,000
	Total Fire Prevention and Control	<u>\$ 180,000</u>	<u>\$ 180,000</u>	<u>\$ 200,000</u>
54410	<u>Civil Defense</u>			
105	Supervisor/Director	\$ 35,313	\$ 36,019	\$ 36,019
169	Part-time Personnel	7,182	11,183	11,360
201	Social Security	2,631	2,927	2,938
204	State Retirement	3,234	3,292	3,256
206	Life Insurance	28	27	27
207	Medical Insurance	4,910	5,435	6,049
212	Employer Medicare	615	684	687
307	Communication	604	600	600
322	Testing and Evaluation	675	515	1,000
338	Maintenance and Repair Services - Vehicles	2,296	3,316	3,000
348	Postal Charges	100	99	100
355	Travel	735	343	1,500
425	Gasoline	5,188	4,913	9,084
435	Office Supplies	1,790	1,702	2,000
451	Uniforms	467	742	1,050
506	Liability Insurance	300	300	750
599	Other Charges	3,232	2,950	3,000
708	Communication Equipment	574	57	2,328
	Total Civil Defense	<u>\$ 69,874</u>	<u>\$ 75,104</u>	<u>\$ 84,748</u>
54490	<u>Other Emergency Management</u>			
316	Contributions (E-911 Dispatchers)	\$ 141,436	\$ 141,436	\$ 169,793
790	Other Equipment	5,212	0	0
	Total Other Emergency Management	<u>\$ 146,648</u>	<u>\$ 141,436</u>	<u>\$ 169,793</u>
54510	<u>Inspection and Regulation (Civil Service Board)</u>			
191	Board and Committee Members Fees	\$ 3,600	\$ 3,600	\$ 3,600
201	Social Security	223	223	225
212	Employer Medicare	52	52	55
322	Evaluation and Testing	2,341	2,567	4,720
	Total Inspection and Regulation	<u>\$ 6,216</u>	<u>\$ 6,442</u>	<u>\$ 8,600</u>

Estimated Expenditures (Cont.)



**HAMBLEN COUNTY, TENNESSEE**  
**GENERAL FUND (#101)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
54610	<u>County Coroner/Medical Examiner</u>			
103	Assistant(s)	\$ 5,640	\$ 0	\$ 0
189	Other Salaries and Wages	77,488	0	0
312	Contracts with Private Agencies	0	102,035	75,000
399	Other Contracted Services	7,200	7,200	7,200
435	Office Supplies	477	192	500
508	Premiums on Corporate Surety Bonds	0	0	300
	Total County Coroner/Medical Examiner	<u>\$ 90,805</u>	<u>\$ 109,427</u>	<u>\$ 83,000</u>
54900	<u>Other Public Safety</u>			
790	Other Equipment	\$ 0	\$ 17,132	\$ 0
	Total Other Public Safety	<u>\$ 0</u>	<u>\$ 17,132</u>	<u>\$ 0</u>
55000	<u>Public Health and Welfare</u>			
55100	<u>Local Health Programs</u>			
55110	<u>Local Health Center</u>			
162	Clerical Personnel	\$ 292,901	\$ 312,898	\$ 401,900
201	Social Security	16,719	19,400	24,918
204	State Retirement	21,137	28,599	36,335
206	Life Insurance	253	264	290
207	Medical Insurance	63,661	78,934	136,527
212	Employer Medicare	3,910	4,537	5,830
309	Contracts with Government Agencies (Local Direct)	53,223	53,870	65,000
355	Travel	4,299	7,875	7,600
399	Other Contracted Services	0	23,000	26,900
499	Other Supplies and Materials	0	6,196	6,196
599	Other Charges	0	11,664	11,664
	Total Local Health Center	<u>\$ 456,103</u>	<u>\$ 547,237</u>	<u>\$ 723,160</u>
55120	<u>Rabies and Animal Control</u>			
316	Contributions (Humane Society)	\$ 133,500	\$ 133,500	\$ 133,500
	Total Rabies and Animal Control	<u>\$ 133,500</u>	<u>\$ 133,500</u>	<u>\$ 133,500</u>
55140	<u>Nursing Home</u>			
316	Contributions (ALPS)	\$ 2,000	\$ 2,000	\$ 2,000
	Total Nursing Home	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
55170	<u>Alcohol and Drug Programs</u>			
316	Contributions (Helen Ross McNabb - New Hope)	\$ 5,000	\$ 5,000	\$ 5,000
	Total Alcohol and Drug Programs	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
55180	<u>Crippled Children Services</u>			
316	Contributions (Health Department)	\$ 6,242	\$ 3,121	\$ 6,242
	Total Crippled Children Services	<u>\$ 6,242</u>	<u>\$ 3,121</u>	<u>\$ 6,242</u>
55390	<u>Appropriation to State</u>			
316	Contributions (Health Department)	\$ 110,500	\$ 63,402	\$ 110,500
	Total Appropriation to State	<u>\$ 110,500</u>	<u>\$ 63,402</u>	<u>\$ 110,500</u>
55520	<u>Aid to Dependent Children</u>			
316	Contributions (CEASE)	\$ 8,000	\$ 8,000	\$ 8,000
	Total Aid to Dependent Children	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>
55530	<u>Child Support</u>			
316	Contributions (Department of Children's Services-Local)	\$ 14,903	\$ 5,806	\$ 15,000
	Total Child Support	<u>\$ 14,903</u>	<u>\$ 5,806</u>	<u>\$ 15,000</u>

Estimated Expenditures (Cont.)

**HAMBLEN COUNTY, TENNESSEE**  
**GENERAL FUND (#101)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
55590	<u>Other Local Welfare Services</u>			
316	Contributions (YES- \$20k & Child Care Center - \$25k)	\$ 30,355	\$ 29,500	\$ 45,000
	Total Other Local Welfare Services	\$ 30,355	\$ 29,500	\$ 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)	\$ 1,500	\$ 101,500	\$ 1,500
	Total Other Public Health and Welfare	\$ 1,500	\$ 101,500	\$ 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	\$ 257,000	\$ 261,490	\$ 260,500
	Total Libraries	\$ 257,000	\$ 261,490	\$ 260,500
56700	<u>Parks and Fair Boards</u>			
105	Supervisor/Director	\$ 37,600	\$ 38,352	\$ 38,352
167	Maintenance Personnel	26,184	26,708	27,327
169	Part-time Personnel	6,755	7,232	4,863
187	Overtime Pay	20,429	26,160	20,000
201	Social Security	5,704	6,104	5,615
204	State Retirement	7,717	8,338	8,185
206	Life Insurance	56	53	53
207	Medical Insurance	9,312	10,182	11,263
212	Employer Medicare	1,338	1,428	1,313
307	Communication	5,106	1,718	2,500
334	Maintenance Agreements	0	0	300
336	Maintenance and Repair Services - Equipment	3,017	7,372	4,000
338	Maintenance and Repair Services - Vehicles	1,203	85	1,500
410	Custodial Supplies	6,570	6,772	10,000
412	Diesel Fuel	3,195	2,899	4,800
415	Electricity	28,153	29,880	35,000
425	Gasoline	4,303	4,882	7,600
435	Office Supplies	108	0	200
451	Uniforms	68	575	1,500
454	Water and Sewer	22,892	12,732	20,000
499	Other Supplies and Materials	3,189	7,200	4,000
506	Liability Insurance	6,437	8,856	9,745
509	Refunds	60	75	250
513	Workers' Compensation Insurance	2,148	2,480	2,728
599	Other Charges	873	1,661	3,500
719	Office Equipment	0	0	500
790	Other Equipment	780	0	0
791	Other Construction	5,307	6,750	25,000
	Total Parks and Fair Boards	\$ 208,504	\$ 218,494	\$ 250,094

Estimated Expenditures (Cont.)

**HAMBLEN COUNTY, TENNESSEE**  
**GENERAL FUND (#101)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
56900	<u>Other Social, Cultural, and Recreational</u>			
309	Contracts with Government Agencies	\$ 50,837	\$ 67,100	\$ 67,100
316	Contributions	234,500	234,500	234,500
	Total Other Social, Cultural, and Recreational	<u>\$ 285,337</u>	<u>\$ 301,600</u>	<u>\$ 301,600</u>
57000	<u>Agriculture and Natural Resources</u>			
57100	Agriculture Extension Service			
140	Salary Supplements	\$ 129,839	\$ 132,459	\$ 132,459
307	Communications	18	34	1,000
355	Travel	1,266	872	1,500
435	Office Supplies	3,622	2,997	3,500
	Total Agriculture Extension Service	<u>\$ 134,745</u>	<u>\$ 136,362</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)	\$ 24,909	\$ 25,407	\$ 25,408
201	Social Security	1,279	1,323	1,576
204	State Retirement	2,283	2,322	2,298
206	Life Insurance	28	27	27
207	Medical Insurance	11,645	12,681	13,926
212	Employer Medicare	299	310	370
	Total Soil Conservation	<u>\$ 40,443</u>	<u>\$ 42,070</u>	<u>\$ 43,605</u>
57800	<u>Storm Water Management</u>			
321	Engineering Services	\$ 1,350	\$ 4,076	\$ 7,000
399	Other Contracted Services	6,175	0	10,000
429	Instructional Supplies and Materials	1,130	1,200	5,000
	Total Storm Water Management	<u>\$ 8,655</u>	<u>\$ 5,276</u>	<u>\$ 22,000</u>
58000	<u>Other Operations</u>			
58110	<u>Tourism</u>			
105	Supervisor/Director	\$ 41,007	\$ 37,740	\$ 32,740
189	Other Salaries and Wages	0	1,572	18,500
201	Social Security	2,145	2,437	3,177
204	State Retirement	3,752	3,593	4,632
206	Life Insurance	26	27	27
207	Medical Insurance	11,023	13,353	15,193
212	Employee Medicare	502	570	746
302	Advertising	10,490	15,438	26,697
307	Communication	780	780	780
316	Contributions (Chamber of Commerce)	22,500	32,500	22,500
348	Postal Charges	103	7	250
349	Printing, Stationery, and Forms	431	187	900
351	Rentals	4,701	3,370	1,600
355	Travel	4,138	4,637	5,000
359	Disposal Fees	534	0	0
361	Permits	0	100	150
399	Other Contracted Services	79,451	92,118	56,275
435	Office Supplies	291	0	1,000
499	Other Supplies and Materials	826	6,472	2,725
599	Other Charges	2,819	555	545
719	Office Equipment	409	0	500
	Total Tourism	<u>\$ 185,928</u>	<u>\$ 215,456</u>	<u>\$ 193,937</u>

Estimated Expenditures (Cont.)

**HAMBLEN COUNTY, TENNESSEE**  
**GENERAL FUND (#101)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
58120	<u>Industrial Development</u>			
316	Contributions (Chamber of Commerce)	\$ 47,075	\$ 47,000	\$ 52,000
364	Contracts for Development Costs (TIF)	49,151	55,906	78,679
	Total Industrial Development	<u>\$ 96,226</u>	<u>\$ 102,906</u>	<u>\$ 130,679</u>
58210	<u>Public Transportation</u>			
316	Contributions (ETHRA/LAMPTO)	\$ 27,720	\$ 7,014	\$ 0
	Total Public Transportation	<u>\$ 27,720</u>	<u>\$ 7,014</u>	<u>\$ 0</u>
58300	<u>Veterans' Service</u>			
101	County Official/Administrative Officer	\$ 12,361	\$ 12,609	\$ 12,609
201	Social Security	767	781	781
212	Employer Medicare	179	183	184
307	Communication	4	7	40
320	Dues and Memberships	25	25	25
334	Maintenance Agreements	399	399	450
348	Postal Charges	41	18	50
349	Printing, Stationery and Forms	0	0	60
355	Travel	849	2,130	2,000
435	Office Supplies	177	172	450
719	Office Equipment	0	0	100
	Total Veterans' Service	<u>\$ 14,802</u>	<u>\$ 16,324</u>	<u>\$ 16,749</u>
58600	<u>Employee Benefits</u>			
202	Handling Charges & Administrative Costs	\$ 680	\$ 840	\$ 850
207	Medical Insurance	3,446	19,739	23,779
210	Unemployment Compensation	15,447	11,337	25,000
299	Other Fringe Benefits	2,250	2,400	2,400
312	Contracts with Private Agencies	162,369	199,614	214,198
506	Liability Insurance	323,440	440,681	484,750
513	Workers' Compensation Insurance	124,299	129,186	142,105
515	Liability Claims	14,366	15,900	40,000
517	Surcharge	0	0	16,762
	Total Employee Benefits	<u>\$ 646,297</u>	<u>\$ 819,697</u>	<u>\$ 949,844</u>
58900	<u>Miscellaneous</u>			
207	Medical Insurance	\$ 316,039	\$ 308,593	\$ 331,388
310	Contacts with Other Public Agencies	15,404	15,404	15,404
399	Other Contracted Services	150	0	18,000
508	Premiums on Corporate Surety Bonds	1,892	1,261	0
510	Trustee's Commission	184,527	184,269	200,000
	Total Miscellaneous	<u>\$ 518,012</u>	<u>\$ 509,527</u>	<u>\$ 564,792</u>
70000	<u>Education</u>			
73300	<u>Community Services</u>			
	Contributions	\$ 6,750	\$ 7,000	\$ 7,000
	Total Community Services	<u>\$ 6,750</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>
90000	<u>Capital Projects</u>			
91110	<u>General Administration Projects</u>			
304	Architects	\$ 0	\$ 4,000	\$ 0
707	Building Improvements	0	72,641	0
709	Data Processing Equipment	9,295	0	0
712	Heating and Air Conditioning Equipment	0	13,500	0
718	Motor Vehicles	0	23,064	23,000
731	Voting Machines	0	109,642	0
	Total General Administration Projects	<u>\$ 9,295</u>	<u>\$ 222,847</u>	<u>\$ 23,000</u>
	Estimated Expenditures (Cont.)			

**HAMBLEN COUNTY, TENNESSEE**  
**GENERAL FUND (#101)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
91120	<u>Administration of Justice Projects</u>			
308	Consultants	\$ 0	\$ 45,000	\$ 0
321	Engineering Services	0	9,500	0
	Total Administration of Justice Projects	<u>\$ 0</u>	<u>\$ 54,500</u>	<u>\$ 0</u>
91130	<u>Public Safety Projects</u>			
707	Building Improvements	\$ 91,548	\$ 2,591	\$ 30,000
708	Communication Equipment	56,703	26,673	144,000
716	Law Enforcement Equipment	4,920	0	0
718	Motor Vehicles	326,300	236,761	230,000
790	Other Equipment	9,516	0	0
	Total Public Safety Projects	<u>\$ 488,987</u>	<u>\$ 266,025</u>	<u>\$ 404,000</u>
91140	<u>Public Health and Welfare Projects</u>			
707	Building Improvements	\$ 0	\$ 41,000	\$ 0
733	Solid Waste Equipment	0	5,000	0
	Total Public Health and Welfare Projects	<u>\$ 0</u>	<u>\$ 46,000</u>	<u>\$ 0</u>
	Total Estimated Expenditures	<u>\$ 14,774,064</u>	<u>\$ 16,113,891</u>	<u>\$ 17,909,871</u>
99000	<u>Estimated Other Uses</u>			
99100	Transfers Out			
590	Transfers to Other Funds	\$ 25,000	\$ 755,000	\$ 0
	Total Transfers to Other Funds	<u>\$ 25,000</u>	<u>\$ 755,000</u>	<u>\$ 0</u>
	Total Estimated Other Uses	<u>\$ 0</u>	<u>\$ 755,000</u>	<u>\$ 0</u>
	Total Estimated Expenditures and Other Uses	<u>\$ 14,799,064</u>	<u>\$ 16,868,891</u>	<u>\$ 17,909,871</u>
	Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures and Other Uses	\$ 1,215,507	\$ (603,655)	\$ (906,691)
	Estimated Beginning Fund Balance - July 1	<u>6,486,050</u>	<u>7,701,557</u>	<u>7,097,902</u>
	Estimated Ending Fund Balance - June 30	<u>\$ 7,701,557</u>	<u>\$ 7,097,902</u>	<u>\$ 6,191,211</u>



## **Solid Waste/Sanitation Fund**

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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, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<b><u>ESTIMATED REVENUES</u></b>				
40000	<u>Local Taxes</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 1,144,917	\$ 1,151,776	\$ 1,135,000
40120	Trustee's Collections - Prior Year	40,707	36,411	30,000
40125	Trustee's Collections - Bankruptcy	374	258	0
40130	Circuit/Clerk and Master Collections - Prior Years	13,825	15,458	20,000
40140	Interest and Penalty	14,054	13,450	20,000
40161	Payments in-Lieu-of Taxes - T.V.A.	281	281	275
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	1,066,301	625,000	625,000
40300	<u>Statutory Local Taxes</u>			
40330	Wholesale Beer Tax	130,197	117,481	130,000
	Total Local Taxes	<u>\$ 2,410,656</u>	<u>\$ 1,960,115</u>	<u>\$ 1,960,275</u>
41000	<u>Licenses and Permits</u>			
41500	<u>Permits</u>			
41510	Beer Permits	\$ 1,821	\$ 1,650	\$ 1,500
	Total Licenses and Permits	<u>\$ 1,821</u>	<u>\$ 1,650</u>	<u>\$ 1,500</u>
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 1,028	\$ 514	\$ 514
44130	Sale of Materials and Supplies	2,099	2,422	0
44170	Miscellaneous Refunds	4,119	11,035	0
44500	<u>Non-Recurring Items</u>			
44530	Sale of Equipment	9,272	26,457	8,100
	Total Other Local Revenues	<u>\$ 16,518</u>	<u>\$ 40,428</u>	<u>\$ 8,614</u>
46000	<u>State of Tennessee</u>			
46100	<u>Other State Revenues</u>			
46830	Beer Tax	\$ 18,586	\$ 17,806	\$ 18,000
	Total State of Tennessee	<u>\$ 18,586</u>	<u>\$ 17,806</u>	<u>\$ 18,000</u>
	Total Estimated Revenues	<u>\$ 2,447,581</u>	<u>\$ 2,019,999</u>	<u>\$ 1,988,389</u>
49000	<u>Estimated Other Sources</u>			
49700	Insurance Recovery	\$ 1,347	\$ 787	\$ 0
	Total Estimated Other Sources	<u>\$ 1,347</u>	<u>\$ 787</u>	<u>\$ 0</u>
	Total Estimated Revenues and Other Sources	<u>\$ 2,448,928</u>	<u>\$ 2,020,786</u>	<u>\$ 1,988,389</u>

**HAMBLEN COUNTY, TENNESSEE**  
**SOLID WASTE/SANITATION FUND (#116)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<b><u>ESTIMATED EXPENDITURES</u></b>				
55000	<u>Public Health and Welfare</u>			
55710	<u>Sanitation Management</u>			
141	Foreman	\$ 36,931	\$ 37,669	\$ 37,670
142	Mechanic(s)	38,411	45,240	45,240
144	Equipment Operators - Heavy	127,120	123,494	124,950
147	Truck Drivers	214,903	205,396	214,200
149	Laborers	120,630	122,080	147,900
187	Overtime Pay	17,363	17,040	20,400
201	Social Security	32,282	34,157	36,606
202	Handling Charges & Administrative Costs	90	60	240
204	State Retirement	50,477	50,354	54,023
206	Life Insurance	591	576	605
207	Medical Insurance	149,531	162,475	189,750
210	Unemployment Compensation	5,491	0	10,000
212	Employer Medicare	7,551	7,988	8,571
302	Advertising	4,776	5,705	7,000
312	Contracts with Private Agencies	55,655	54,308	70,000
334	Maintenance Agreements	5,100	7,650	0
336	Maintenance and Repair Services - Equipment	108,349	116,150	126,000
353	Towing Services	0	0	5,000
359	Disposal Fees	745,705	737,634	782,750
399	Other Contracted Services	647	2,076	0
412	Diesel Fuel	179,474	184,259	208,000
425	Gasoline	3,815	3,516	5,800
433	Lubricants	5,926	3,617	12,000
435	Office Supplies	383	399	400
446	Small Tools	0	5,150	5,000
450	Tires and Tubes	19,693	32,758	40,000
451	Uniforms	6,621	7,300	10,000
499	Other Supplies and Materials	14,559	14,229	15,000
506	Liability Insurance	44,640	57,101	62,815
510	Trustee's Commission	36,106	39,155	40,000
513	Workers' Compensation Insurance	55,375	53,549	60,000
515	Liability Claims	1,705	1,235	5,000
708	Communication Equipment	0	5,500	0
718	Motor Vehicles	384,994	269,194	320,000
733	Solid Waste Equipment	35,795	10,219	27,000
	Total Sanitation Management	<u>\$ 2,510,689</u>	<u>\$ 2,417,233</u>	<u>\$ 2,691,920</u>
	Total Estimated Expenditures	<u>\$ 2,510,689</u>	<u>\$ 2,417,233</u>	<u>\$ 2,691,920</u>
	Excess of Estimated Revenues and Other Sources Over (Under) Estimated Expenditures	\$ (61,761)	\$ (396,447)	\$ (703,531)
	Estimated Beginning Fund Balance - July 1	<u>3,737,530</u>	<u>3,675,769</u>	<u>3,279,322</u>
	Estimated Ending Fund Balance - June 30	<u>\$ 3,675,769</u>	<u>\$ 3,279,322</u>	<u>\$ 2,575,791</u>





## **Drug Control Fund**

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

**HAMBLEN COUNTY, TENNESSEE**  
**DRUG CONTROL FUND (#122)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<b><u>ESTIMATED REVENUES</u></b>				
42000	<u>Fines, Forfeitures, and Penalties</u>			
42100	<u>Circuit Court</u>			
42140	Drug Control Fines	\$ 6,049	\$ 8,893	\$ 1,000
42200	<u>Criminal Court</u>			
42240	Drug Control Fines	2,020	0	2,750
42300	<u>General Sessions Court</u>			
42340	Drug Control Fines	9,793	6,940	8,750
42900	<u>Other Fines, Forfeitures, and Penalties</u>			
42910	Proceeds from Confiscated Property	32,476	29,649	15,000
	Total Fines, Forfeitures, and Penalties	<u>\$ 50,338</u>	<u>\$ 45,482</u>	<u>\$ 27,500</u>
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 878	\$ 239	\$ 250
44170	Miscellaneous Refunds	900	485	0
44500	<u>Non-recurring Items</u>			
44530	Sale of Equipment	31,761	0	5,000
44560	Damages Recovered from Individuals	902	1,568	0
	Total Other Local Revenues	<u>\$ 34,441</u>	<u>\$ 2,292</u>	<u>\$ 5,250</u>
47000	<u>Federal Government</u>			
47600	<u>Direct Federal Revenue</u>			
47590	Other Federal through State	\$ 0	\$ 0	\$ 33,000
47700	Asset Forfeiture Funds	479	40,062	0
47990	Other Direct Federal Revenue	6,683	0	0
	Total Federal Government	<u>\$ 7,162</u>	<u>\$ 40,062</u>	<u>\$ 33,000</u>
48000	<u>Other Governments and Citizens Groups</u>			
48100	<u>Other Governments</u>			
48130	Contributions	\$ 9,214	\$ 10,700	\$ 10,000
	Total Other Governments	<u>\$ 9,214</u>	<u>\$ 10,700</u>	<u>\$ 10,000</u>
	Total Estimated Revenues	<u>\$ 101,155</u>	<u>\$ 98,536</u>	<u>\$ 75,750</u>
49000	<u>Estimated Other Sources</u>			
49700	Insurance Recovery	\$ 4,740	\$ 0	\$ 0
	Total Estimated Other Sources	<u>\$ 4,740</u>	<u>\$ 0</u>	<u>\$ 0</u>
	Total Estimated Revenues and Other Sources	<u>\$ 105,895</u>	<u>\$ 98,536</u>	<u>\$ 75,750</u>

**HAMBLEN COUNTY, TENNESSEE**  
**DRUG CONTROL FUND (#122)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<b><u>ESTIMATED EXPENDITURES</u></b>				
54000	<u>Public Safety</u>			
54150	<u>Drug Enforcement</u>			
140	Salary Supplement	\$ 4,800	\$ 4,800	\$ 4,800
201	Social Security	267	269	298
204	State Retirement	602	599	628
212	Employer Medicare	62	63	70
319	Confidential Drug Enforcement Payments	25,000	20,000	30,000
320	Dues and Memberships	0	105	105
338	Maintenance and Repair Services - Vehicles	4,740	0	0
351	Rentals	12,000	12,000	12,000
355	Travel	2,969	1,446	2,000
357	Veterinary Services	46	131	1,200
358	Remittance of Revenues Collected	13,250	0	0
399	Other Contracted Services	4,281	1,309	1,500
401	Animal Food and Supplies	684	530	1,000
415	Electricity	6,428	6,761	8,000
431	Law Enforcement Supplies	4,497	4,132	5,000
510	Trustee's Commission	468	404	395
524	In-Service/Staff Development	1,975	0	0
711	Furniture and Fixtures	3,674	0	0
716	Law Enforcement Equipment	17,165	5,749	7,500
790	Other Equipment	0	0	44,000
	Total Drug Enforcement	<u>\$ 102,908</u>	<u>\$ 58,298</u>	<u>\$ 118,496</u>
	Total Estimated Expenditures	<u>\$ 102,908</u>	<u>\$ 58,298</u>	<u>\$ 118,496</u>
	Excess of Estimated Revenues and Other Sources Over (Under) Estimated Expenditures	\$ 2,987	\$ 40,238	\$ (42,746)
	Estimated Beginning Fund Balance - July 1	<u>61,672</u>	<u>64,659</u>	<u>104,897</u>
	Estimated Ending Fund Balance - June 30	<u>\$ 64,659</u>	<u>\$ 104,897</u>	<u>\$ 62,151</u>



## **Highway/Public Works Fund**

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

**HAMBLLEN COUNTY, TENNESSEE**  
**HIGHWAY/PUBLIC WORKS FUND (#131)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<b><u>ESTIMATED REVENUES</u></b>				
40000	<u>Local Taxes</u>			
40200	County Local Option Taxes			
40280	Mineral Severance Tax	\$ 57,808	\$ 36,926	\$ 55,000
	Total Local Taxes	\$ 57,808	\$ 36,926	\$ 55,000
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 10,000	\$ 0	\$ 0
44130	Sale of Materials and Supplies	1,266	540	0
44145	Sale of Recycled Materials	204	0	0
44170	Miscellaneous Refunds	10,326	6,163	0
44500	<u>Non-Recurring Items</u>			
44530	Sale of Equipment	25,158	9,318	5,000
44560	Damages Recovered from Individuals	93	0	0
	Total Other Local Revenues	\$ 47,047	\$ 16,021	\$ 5,000
46000	<u>State of Tennessee</u>			
46400	<u>Public Works Grants</u>			
46420	State Aid Program	\$ 298,717	\$ 217,227	\$ 240,000
46800	<u>Other State Revenues</u>			
46851	State Revenue Sharing - T.V.A.	0	0	80,000
46920	Gasoline and Motor Fuel Tax	1,597,597	1,599,175	1,600,000
46930	Petroleum Special Tax	45,128	45,128	45,000
	Total State of Tennessee	\$ 1,941,442	\$ 1,861,530	\$ 1,965,000
	Total Estimated Revenues	\$ 2,046,297	\$ 1,914,477	\$ 2,025,000
49000	<u>Estimated Other Sources</u>			
49700	Insurance Recovery	\$ 524	\$ 18,103	\$ 0
	Total Estimated Other Sources	\$ 524	\$ 18,103	\$ 0
	Total Estimated Revenues and Other Sources	\$ 2,046,821	\$ 1,932,580	\$ 2,025,000
<b><u>ESTIMATED EXPENDITURES</u></b>				
60000	<u>Highways</u>			
61000	<u>Administration</u>			
101	County Official/Administrative Officer	\$ 77,629	\$ 81,208	\$ 83,945
103	Assistant(s)	45,145	34,536	34,536
119	Accountants/Bookkeepers	32,800	33,456	33,456
187	Overtime Pay	342	0	0
191	Board and Committee Members Fees	18,250	18,600	18,600
201	Social Security	10,695	10,162	10,575
204	State Retirement	10,608	10,937	11,240
206	Life Insurance	84	79	80
207	Medical Insurance	18,071	20,108	22,600

**HAMBLLEN COUNTY, TENNESSEE**  
**HIGHWAY/PUBLIC WORKS FUND (#131)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<u>Estimated Expenditures (Cont.)</u>				
<u>Administration (Cont.)</u>				
212	Employer Medicare	\$ 2,511	\$ 2,377	\$ 2,475
307	Communication	6,942	7,572	10,000
320	Dues and Memberships	2,971	2,821	3,500
331	Legal Services	570	2,078	2,500
348	Postal Charges	201	245	400
355	Travel	743	419	1,000
399	Other Contracted Services	1,676	655	0
415	Electricity	11,580	11,809	15,000
435	Office Supplies	1,166	1,388	1,500
442	Propane Gas	12,273	11,892	16,000
454	Water and Sewer	1,116	1,028	1,500
506	Liability Insurance	34,391	49,367	54,300
510	Trustee's Commission	17,221	17,594	20,000
511	Vehicle and Equipment Insurance	20,652	18,890	20,800
599	Other Charges	17,388	17,795	19,000
	<b>Total Administration</b>	<b>\$ 345,025</b>	<b>\$ 355,016</b>	<b>\$ 383,007</b>
62000	<u>Highway and Bridge Maintenance</u>			
141	Foremen	\$ 42,867	\$ 43,724	\$ 43,724
143	Equipment Operators	160,413	170,403	172,393
147	Truck Drivers	137,163	132,596	153,835
149	Laborers	111,339	116,809	104,025
187	Overtime Pay	20,877	16,239	30,000
189	Other Salaries and Wages	3,247	1,807	3,200
201	Social Security	28,217	28,585	31,250
204	State Retirement	43,031	43,909	45,561
206	Life Insurance	425	423	450
207	Medical Insurance	100,494	127,372	151,417
212	Employer Medicare	6,605	6,685	7,311
312	Contracts with Private Agencies	8,981	26,315	60,000
351	Rentals	4,598	5,319	15,000
403	Asphalt - Cold Mix	5,452	2,874	6,000
404	Asphalt - Hot Mix	87,217	104,277	100,000
408	Concrete	1,516	508	6,000
409	Crushed Stone	39,331	72,613	60,000
426	General Construction Materials	2,550	1,794	3,000
436	Other Road Supplies	4,644	2,968	5,000
440	Pipe - Metal	2,927	7,410	10,000
443	Road Signs	11,373	18,055	13,000
444	Salt	17,743	22,894	42,000
446	Small Tools	1,746	1,216	2,000
451	Uniforms	5,822	6,542	8,000
467	Fencing	17,295	28,814	31,000
	<b>Total Highway and Bridge Maintenance</b>	<b>\$ 865,873</b>	<b>\$ 990,151</b>	<b>\$ 1,104,166</b>
63100	<u>Operation and Maintenance of Equipment</u>			
142	Mechanic(s)	\$ 56,546	\$ 65,097	\$ 67,226
187	Overtime Pay	4,449	4,454	6,000
201	Social Security	3,446	3,781	4,540

**HAMBLEN COUNTY, TENNESSEE**  
**HIGHWAY/PUBLIC WORKS FUND (#131)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<u>Estimated Expenditures (Cont.)</u>				
<u>Operation and Maintenance of Equipment (Cont.)</u>				
204	State Retirement	\$ 5,585	\$ 6,357	\$ 6,620
206	Life Insurance	42	39	55
207	Medical Insurance	16,428	19,343	25,859
212	Employer Medicare	806	885	1,062
412	Diesel Fuel	56,177	52,886	68,800
416	Equipment Parts - Heavy	91,551	109,973	100,000
424	Garage Supplies	8,240	4,295	10,000
425	Gasoline	33,434	36,441	40,000
433	Lubricants	7,916	9,506	10,000
446	Small Tools	1,930	6,410	5,000
450	Tires and Tubes	21,874	23,038	30,000
499	Other Supplies and Materials	10,077	6,657	10,000
Total Operation and Maintenance of Equipment		<u>\$ 318,501</u>	<u>\$ 349,162</u>	<u>\$ 385,162</u>
<u>Employee Benefits</u>				
66000	Handling Charges and Administrative Costs	\$ 0	\$ 0	\$ 225
202	Unemployment Compensation	3,048	0	10,000
210	Other Fringe Benefits	450	450	500
299	Legal Notices, Recording, and Court Costs	1,105	0	0
332	Workers' Compensation Insurance	33,926	35,285	38,815
513	Liability Claims	0	864	1,000
515	Total Employee Benefits	<u>\$ 38,529</u>	<u>\$ 36,599</u>	<u>\$ 50,540</u>
<u>Capital Outlay</u>				
68000	Bridge Construction	\$ 0	\$ 0	\$ 5,000
705	Building Improvements	8,420	9,337	10,000
707	Furniture and Fixtures	945	0	4,000
711	Highway Construction	712	0	0
713	Highway Equipment	99,216	7,982	0
714	Motor Vehicles	189,047	149,703	0
718	Office Equipment	1,733	326	0
719	State Aid Projects	370,184	273,201	320,000
726	Total Capital Outlay	<u>\$ 670,257</u>	<u>\$ 440,549</u>	<u>\$ 339,000</u>
Total Estimated Expenditures		<u>\$ 2,238,185</u>	<u>\$ 2,171,477</u>	<u>\$ 2,261,875</u>
Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures and Other Uses		\$ (191,364)	\$ (238,897)	\$ (236,875)
Estimated Beginning Fund Balance - July 1		<u>701,708</u>	<u>510,344</u>	<u>271,447</u>
Estimated Ending Fund Balance - June 30		<u>\$ 510,344</u>	<u>\$ 271,447</u>	<u>\$ 34,572</u>



## **General Purpose School Fund**

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



**HAMBLLEN COUNTY, TENNESSEE**  
**GENERAL PURPOSE SCHOOL FUND (#141)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<b><u>ESTIMATED REVENUES</u></b>				
40000	<u>Local Taxes</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 12,305,929	\$ 12,398,000	\$ 12,275,000
40120	Trustee's Collections - Prior Year	485,827	375,000	375,000
40125	Trustee's Collections - Bankruptcy	17,574	2,689	0
40130	Circuit/Clerk and Master Collections - Prior Years	196,977	130,000	130,000
40140	Interest and Penalty	178,145	130,000	130,000
40161	Payments in-Lieu-of Taxes - T.V.A.	1,252	1,227	1,240
40162	Payments in-Lieu-of Taxes - Local Utilities	172,723	150,000	150,000
40163	Payments in-Lieu-of Taxes - Other	26,121	17,802	20,000
40200	<u>County Local Option Sales Tax</u>			
40210	Local Option Sales Tax	11,290,186	11,534,000	11,907,000
40240	Wheel Tax	706,881	720,000	720,000
40275	Mixed Drink Tax	0	64,824	15,000
40300	<u>Statutory Local Taxes</u>			
40320	Bank Excise Tax	6,229	0	24,000
40350	Interstate Telecommunications Tax	5,090	6,004	4,500
	Total Local Taxes	<u>\$ 25,392,934</u>	<u>\$ 25,529,546</u>	<u>\$ 25,751,740</u>
43000	<u>Charges for Current Services</u>			
43500	<u>Education Charges</u>			
43511	Tuition - Regular Day Students	\$ 98,218	\$ 131,377	\$ 65,000
43517	Tuition - Other	243,554	224,100	255,000
43570	Receipts from Individual Schools	182,636	125,000	119,700
	<u>Other Charges for Services</u>			
43990	Other Charges for Services	145,495	100,000	64,780
	Total Charges for Current Services	<u>\$ 669,903</u>	<u>\$ 580,477</u>	<u>\$ 504,480</u>
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 5,343	\$ 0	\$ 0
44120	Lease/Rentals	3,250	3,219	14,600
44130	Sale of Materials and Supplies	3,620	1,004	0
44146	Refund of Telecommunication and Internet Fees (E-Rate)	29,411	97,488	0
44170	Miscellaneous Refunds	44,218	44,490	0
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	13,611	8,000	3,000
44540	Sale of Property	5,000	1,131	0
44560	Damages Recovered from Individuals	1,650	300	500
44570	Contributions and Gifts	54,672	53,084	500
44990	<u>Other Local Revenue</u>			
44990	Other Local Revenue	1,128	800	2,000
	Total Other Local Revenues	<u>\$ 161,903</u>	<u>\$ 209,516</u>	<u>\$ 20,600</u>
46000	<u>State of Tennessee</u>			
46100	<u>General Government Grants</u>			
46175	On-Behalf Contributions for OPEB	\$ 658,726	\$ 0	\$ 0
	Total General Government Grants	<u>\$ 658,726</u>	<u>\$ 0</u>	<u>\$ 0</u>
46500	<u>State Education Funds</u>			
46511	Basic Education Program	40,917,719	42,585,000	42,766,000

**HAMBLEN COUNTY, TENNESSEE**  
**GENERAL PURPOSE SCHOOL FUND (#141)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<u>Estimated Revenues (Cont.)</u>				
<u>State of Tennessee (Cont.)</u>				
<u>State Education Funds (Cont.)</u>				
46515	Early Childhood Education	\$ 626,361	\$ 634,815	\$ 634,815
46550	Driver Education	8,724	7,605	0
46590	Other State Education Funds	38,025	518,379	0
46610	Career Ladder Program	292,215	286,016	473,023
46612	Career Ladder - Extended Contract	76,300	57,200	57,200
46800	<u>Other State Revenues</u>			
46980	Other State Grants	246,731	241,771	221,223
	Total State of Tennessee	<u>\$ 42,864,801</u>	<u>\$ 44,330,786</u>	<u>\$ 44,152,261</u>
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47120	Adult Education State Grant Program	\$ 102,347	\$ 0	\$ 0
47139	Other Vocational	41,957	0	0
47143	Special Education - Grants to State	169,059	166,354	3,000
47590	Other Federal Through State	0	44,134	45,632
	Total Federal Government	<u>\$ 313,363</u>	<u>\$ 210,488</u>	<u>\$ 48,632</u>
	Total Estimated Revenues	<u>\$ 69,402,904</u>	<u>\$ 70,860,813</u>	<u>\$ 70,477,713</u>
49000	<u>Other Sources</u>			
49700	Insurance Recovery	\$ 43,202	\$ 75,802	\$ 10,000
49800	Transfers In	39,233	42,000	42,000
	Total Other Sources	<u>\$ 82,435</u>	<u>\$ 117,802</u>	<u>\$ 52,000</u>
	Total Estimated Revenues and Other Sources	<u>\$ 69,485,339</u>	<u>\$ 70,978,615</u>	<u>\$ 70,529,713</u>
<b><u>ESTIMATED EXPENDITURES</u></b>				
71000	<u>Instruction</u>			
71100	<u>Regular Instruction Program</u>			
116	Teachers	\$ 23,554,076	\$ 24,222,680	\$ 24,763,009
117	Career Ladder Program	169,267	159,000	265,550
127	Career Ladder Extended Contracts	84,000	86,291	49,000
140	Salary Supplements	440,333	445,000	456,800
163	Educational Assistants	1,036,358	1,086,920	1,080,474
195	Certified Substitute Teachers	172,772	159,335	123,840
198	Non-Certified Substitute Teachers	251,650	224,000	259,600
201	Social Security	1,506,305	1,582,644	1,660,065
204	State Retirement	2,193,709	2,312,472	2,388,116
206	Life Insurance	32,763	32,665	32,781

**HAMBLEN COUNTY, TENNESSEE**  
**GENERAL PURPOSE SCHOOL FUND (#141)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<u>Estimated Expenditures (Cont.)</u>				
<u>Instruction (Cont.)</u>				
<u>Regular Instruction Program (Cont.)</u>				
207	Medical Insurance	\$ 4,521,809	\$ 4,797,888	\$ 4,861,449
210	Unemployment Compensation	21,270	23,231	26,785
212	Employer Medicare	362,491	377,519	392,962
299	Other Fringe Benefits	716,549	697,046	739,039
399	Other Contracted Services	127,011	115,000	96,985
429	Instructional Supplies and Materials	366,544	365,000	400,571
449	Textbooks	380,153	459,000	775,169
499	Other Supplies and Materials	30,117	28,000	37,200
599	Other Charges	132,500	129,400	102,500
722	Regular Instruction Equipment	237,245	669,000	153,700
	Total Regular Instruction Program	<u>\$ 36,336,922</u>	<u>\$ 37,972,091</u>	<u>\$ 38,665,595</u>
71200	<u>Special Education Program</u>			
116	Teachers	\$ 2,937,426	\$ 3,071,613	\$ 2,946,137
117	Career Ladder Program	21,823	18,100	51,000
163	Educational Assistants	389,004	410,000	516,949
171	Speech Pathologist	191,563	195,449	405,755
195	Certified Substitute Teachers	10,650	7,300	19,475
198	Non-Certified Substitute Teachers	26,335	18,500	40,065
201	Social Security	215,202	221,357	246,722
204	State Retirement	309,997	331,311	355,650
206	Life Insurance	4,940	4,866	5,390
207	Medical Insurance	707,081	715,301	791,685
210	Unemployment Compensation	3,341	3,641	4,358
212	Employer Medicare	50,574	52,645	57,702
399	Other Contracted Services	499,841	602,430	482,430
429	Instructional Supplies and Materials	36,110	40,000	45,090
449	Textbooks	0	1,800	2,000
599	Other Charges	71,392	23,000	106,376
725	Special Education Equipment	86,830	39,975	39,975
	Total Special Education Program	<u>\$ 5,562,109</u>	<u>\$ 5,757,288</u>	<u>\$ 6,116,759</u>
71300	<u>Vocational Education Program</u>			
116	Teachers	\$ 2,103,120	\$ 2,196,982	\$ 2,208,151
117	Career Ladder Program	17,500	13,000	37,600
195	Certified Substitute Teachers	7,085	6,665	10,158
198	Non-Certified Substitute Teachers	18,095	16,005	15,965
201	Social Security	127,851	135,000	140,857
204	State Retirement	188,374	198,190	203,016
206	Life Insurance	2,552	2,550	2,585
207	Medical Insurance	367,664	389,913	391,793
210	Unemployment Compensation	1,660	1,809	2,125
212	Employer Medicare	29,909	31,750	32,943
429	Instructional Supplies and Materials	53,544	50,000	55,000
499	Other Supplies and Materials	17,341	20,000	20,000

**HAMBLÉN COUNTY, TENNESSEE**  
**GENERAL PURPOSE SCHOOL FUND (#141)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
	<u>Estimated Expenditures (Cont.)</u>			
	<u>Instruction (Cont.)</u>			
	<u>Vocational Education Program (Cont.)</u>			
730	Vocational Instruction Equipment	\$ 26,650	\$ 20,000	\$ 20,000
	Total Vocational Education Program	\$ 2,961,345	\$ 3,081,864	\$ 3,140,193
71400	<u>Student Body Education Program</u>			
399	Other Contracted Services	\$ 51,661	\$ 45,000	\$ 68,000
499	Other Supplies and Materials	85,845	95,000	96,570
599	Other Charges	9,972	20,000	20,000
	Total Student Body Education Program	\$ 147,478	\$ 160,000	\$ 184,570
71600	<u>Adult Education Program</u>			
116	Teachers	\$ 58,817	\$ 0	\$ 0
201	Social Security	3,603	0	0
204	State Retirement	4,860	0	0
206	Life Insurance	56	0	0
207	Medical Insurance	9,664	0	0
210	Unemployment Compensation	286	0	0
212	Employer Medicare	843	0	0
429	Instructional Supplies and Materials	3,831	0	0
	Total Adult Education Program	\$ 81,960	\$ 0	\$ 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	\$ 2,763	\$ 2,300	\$ 5,850
	Total Attendance	\$ 2,763	\$ 2,300	\$ 5,850
72120	<u>Health Services</u>			
131	Medical Personnel	\$ 374,331	\$ 386,301	\$ 408,795
189	Other Salaries and Wages	3,154	4,800	4,750
201	Social Security	21,998	24,187	25,641
204	State Retirement	33,366	34,780	37,082
206	Life Insurance	835	812	880
207	Medical Insurance	130,034	130,954	145,579
210	Unemployment Compensation	536	681	690
212	Employer Medicare	5,145	5,267	5,997
355	Travel	5,197	5,083	6,600
413	Drugs and Medical Supplies	4,909	5,200	6,500
499	Other Supplies and Materials	18,155	4,390	3,392
524	In-Service/Staff Development	320	500	1,100
	Total Health Services	\$ 597,980	\$ 602,955	\$ 647,006
72130	<u>Other Student Support</u>			
117	Career Ladder Program	\$ 3,498	\$ 3,500	\$ 6,000
123	Guidance Personnel	895,423	929,251	952,747
189	Other Salaries & Wages	5,540	5,300	10,005
201	Social Security	49,997	57,000	60,063

**HAMBLÉN COUNTY, TENNESSEE**  
**GENERAL PURPOSE SCHOOL FUND (#141)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
	<u>Estimated Expenditures (Cont.)</u>			
	<u>Support Services (Cont.)</u>			
	<u>Other Student Support (Cont.)</u>			
204	State Retirement	\$ 73,759	\$ 80,050	\$ 85,155
206	Life Insurance	933	959	1,100
207	Medical Insurance	143,783	142,085	168,701
210	Unemployment Compensation	679	852	904
212	Employer Medicare	12,481	13,600	14,047
322	Evaluation and Testing	14,482	30,000	33,000
	Total Other Student Support	<u>\$ 1,200,575</u>	<u>\$ 1,262,597</u>	<u>\$ 1,331,722</u>
72210	<u>Regular Instruction Program</u>			
105	Supervisor/Director	\$ 33,480	\$ 34,328	\$ 34,672
117	Career Ladder Program	1,000	1,000	1,000
161	Secretary(ies)	148,681	150,000	156,738
189	Other Salaries and Wages	94,106	102,000	113,258
196	In-Service Training	43,195	27,294	47,000
201	Social Security	17,084	16,500	18,952
204	State Retirement	16,715	16,698	17,787
206	Life Insurance	263	281	321
207	Medical Insurance	35,249	35,651	40,557
210	Unemployment Compensation	207	271	406
212	Employer Medicare	3,995	4,152	4,433
355	Travel	24,200	22,000	28,700
399	Other Contracted Services	183,007	107,806	107,000
432	Library Books/Media	24,694	24,672	26,311
499	Other Supplies and Materials	23,036	15,000	28,967
524	In Service/Staff Development	10,083	0	0
599	Other Charges	26,182	30,000	35,500
790	Other Equipment	1,590	15,000	0
	Total Regular Instruction Program	<u>\$ 686,767</u>	<u>\$ 602,653</u>	<u>\$ 661,602</u>
72220	<u>Special Education Program</u>			
105	Supervisor/Director	\$ 60,920	\$ 62,460	\$ 63,085
117	Career Ladder Program	1,000	1,000	1,000
161	Secretary(ies)	63,686	62,887	64,073
162	Clerical Personnel	22,490	22,831	22,887
201	Social Security	9,048	9,300	9,365
204	State Retirement	13,375	13,382	13,847
206	Life Insurance	225	206	209
207	Medical Insurance	22,918	23,974	28,758
210	Unemployment Compensation	136	151	183
212	Employer Medicare	2,116	2,150	2,191
336	Maintenance and Repair Services - Equipment	686	908	1,000
355	Travel	29,325	30,000	22,250
399	Other Contracted Services	7,696	7,734	7,734
499	Other Supplies and Materials	1,759	3,876	4,500
599	Other Charges	28,217	26,385	29,130
	Total Special Education Program	<u>\$ 263,597</u>	<u>\$ 267,244</u>	<u>\$ 270,212</u>

**HAMBLEN COUNTY, TENNESSEE**  
**GENERAL PURPOSE SCHOOL FUND (#141)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<u>Estimated Expenditures (Cont.)</u>				
72230	<u>Vocational Education Program</u>			
105	Supervisor/Director	\$ 69,657	\$ 71,421	\$ 72,136
117	Career Ladder Program	1,000	1,000	1,000
161	Secretary(ies)	31,167	32,024	32,102
201	Social Security	6,109	6,130	6,525
204	State Retirement	9,123	9,314	9,595
206	Life Insurance	113	113	110
207	Medical Insurance	19,328	19,328	19,328
210	Unemployment Compensation	72	77	91
212	Employer Medicare	1,429	1,434	1,526
355	Travel	6,505	6,505	6,505
	Total Vocational Education Program	<u>\$ 144,503</u>	<u>\$ 147,346</u>	<u>\$ 148,918</u>
72260	<u>Adult Program</u>			
105	Supervisor/Director	\$ 56,543	\$ 0	\$ 0
189	Other Salaries and Wages	10,885	0	0
201	Social Security	4,178	0	0
204	State Retirement	5,021	0	0
206	Life Insurance	56	0	0
207	Medical Insurance	6,066	0	0
210	Unemployment Compensation	54	0	0
212	Employer Medicare	977	0	0
355	Travel	34	0	0
524	In-Service/Staff Development	2,681	0	0
	Total Adult Program	<u>\$ 86,495</u>	<u>\$ 0</u>	<u>\$ 0</u>
72290	<u>Other Programs</u>			
715	On-Behalf Payments to OPEB	\$ 658,726	\$ 0	\$ 0
	Total Other Programs	<u>\$ 658,726</u>	<u>\$ 0</u>	<u>\$ 0</u>
72310	<u>Board of Education</u>			
191	Board and Committee Members Fees	\$ 37,200	\$ 37,200	\$ 37,200
201	Social Security	2,306	2,307	2,307
204	State Retirement	2,533	2,595	2,637
206	Life Insurance	338	340	385
212	Employer Medicare	539	540	540
305	Audit Services	28,030	30,000	31,500
320	Dues and Memberships	13,861	15,000	17,060
331	Legal Services	12,738	20,000	70,000
355	Travel	25,575	29,170	29,170
506	Liability Insurance	146,348	171,387	183,510
508	Premiums on Corporate Surety Bonds	1,739	1,739	1,739
510	Trustee Commissions	481,768	500,000	527,800
513	Workers' Compensation Insurance	176,685	193,323	206,856
599	Other Charges	11,379	11,750	11,750
	Total Board of Education	<u>\$ 941,039</u>	<u>\$ 1,015,351</u>	<u>\$ 1,122,454</u>
72320	<u>Director of Schools</u>			
101	County Official/Administrative Officer	\$ 114,507	\$ 117,370	\$ 117,370
103	Assistant(s)	184,418	189,972	191,060
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, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
	<u>Estimated Expenditures (Cont.)</u>			
	<u>Support Services (Cont.)</u>			
	<u>Director of Schools (Cont.)</u>			
161	Secretary(ies)	\$ 95,993	\$ 94,700	\$ 89,419
201	Social Security	24,234	24,633	27,367
204	State Retirement	43,553	44,326	45,625
206	Life Insurance	641	663	675
207	Medical Insurance	39,145	42,232	40,875
210	Unemployment Compensation	179	194	226
212	Employer Medicare	5,960	6,054	6,462
307	Communication	27,984	28,016	28,016
348	Postal Charges	13,980	14,000	14,000
355	Travel	11,860	17,400	17,400
399	Other Contracted Services	10,399	9,000	10,399
435	Office Supplies	12,442	14,300	14,300
599	Other Charges	8,915	10,000	10,000
	Total Director of Schools	<u>\$ 597,210</u>	<u>\$ 615,860</u>	<u>\$ 616,194</u>
72410	<u>Office of the Principal</u>			
104	Principal(s)	\$ 1,251,219	\$ 1,371,639	\$ 1,382,678
117	Career Ladder Program	25,416	24,000	39,100
139	Assistant Principal(s)	867,447	990,083	1,002,867
161	Secretary(ies)	660,009	676,918	678,900
201	Social Security	167,636	188,400	197,373
204	State Retirement	250,710	271,600	284,898
206	Life Insurance	3,123	3,265	3,411
207	Medical Insurance	463,303	500,183	519,401
210	Unemployment Compensation	2,109	2,440	2,667
212	Employer Medicare	39,205	44,061	46,150
307	Communication	72,757	80,000	124,416
599	Other Charges	0	1,182	0
	Total Office of the Principal	<u>\$ 3,802,934</u>	<u>\$ 4,153,771</u>	<u>\$ 4,281,861</u>
72510	<u>Fiscal Services</u>			
105	Supervisor/Director	\$ 75,654	\$ 78,167	\$ 78,788
119	Accountants/Bookkeepers	134,350	141,470	143,017
201	Social Security	11,965	12,305	12,710
204	State Retirement	17,957	18,390	19,284
206	Life Insurance	225	227	224
207	Medical Insurance	27,861	29,333	30,191
210	Unemployment Compensation	161	194	270
212	Employer Medicare	2,995	3,119	3,217
336	Maintenance and Repair Services - Equipment	12,956	8,641	15,548
355	Travel	4,652	4,500	5,817
399	Other Contracted Services	13,882	12,000	15,000
411	Data Processing Supplies	5,053	5,000	5,150
435	Office Supplies	4,579	4,735	4,735
701	Administration Equipment	321,177	70,000	77,800
	Total Fiscal Services	<u>\$ 633,467</u>	<u>\$ 388,081</u>	<u>\$ 411,751</u>

**HAMBLEN COUNTY, TENNESSEE**  
**GENERAL PURPOSE SCHOOL FUND (#141)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<u>Estimated Expenditures (Cont.)</u>				
72610	<u>Operation of Plant</u>			
166	Custodial Personnel	\$ 1,645,646	\$ 1,706,759	\$ 1,763,508
189	Other Salaries and Wages	33,634	39,622	38,100
201	Social Security	99,514	103,000	111,700
204	State Retirement	139,954	148,000	157,074
206	Life Insurance	2,983	2,791	3,080
207	Medical Insurance	389,993	409,461	419,851
210	Unemployment Compensation	2,181	2,362	2,712
212	Employer Medicare	23,657	26,000	26,124
399	Other Contracted Services	275,864	274,972	224,972
410	Custodial Supplies	172,818	180,000	180,000
415	Electricity	1,887,893	1,795,021	2,171,610
434	Natural Gas	313,780	320,007	624,068
454	Water and Sewer	323,478	300,060	392,163
499	Other Supplies and Materials	10,748	17,000	17,000
599	Other Charges	228	4,300	4,300
720	Plant Operation Equipment	20,000	20,000	20,000
	Total Operation of Plant	<u>\$ 5,342,371</u>	<u>\$ 5,349,355</u>	<u>\$ 6,156,262</u>
72620	<u>Maintenance of Plant</u>			
105	Supervisor/Director	\$ 52,190	\$ 53,495	\$ 54,030
167	Maintenance Personnel	607,846	624,529	637,530
201	Social Security	39,828	40,614	42,850
204	State Retirement	60,326	61,971	63,785
206	Life Insurance	799	1,003	990
207	Medical Insurance	130,015	140,190	142,087
210	Unemployment Compensation	644	697	814
212	Employer Medicare	9,315	9,498	10,028
335	Maintenance and Repair Services - Building	283,870	318,104	318,000
336	Maintenance and Repair Services - Equipment	66,969	82,800	82,800
418	Equipment and Machinery Parts	87,796	91,850	91,850
451	Uniforms	6,241	7,500	7,500
599	Other Charges	944	1,000	1,000
717	Maintenance Equipment	32,689	30,000	30,000
	Total Maintenance of Plant	<u>\$ 1,379,472</u>	<u>\$ 1,463,251</u>	<u>\$ 1,483,264</u>
72710	<u>Transportation</u>			
105	Supervisor/Director	\$ 43,664	\$ 44,954	\$ 45,151
142	Mechanic(s)	173,936	176,676	186,641
146	Bus Drivers	787,965	822,559	853,595
162	Clerical Personnel	35,330	38,140	34,610
201	Social Security	60,621	67,104	69,440
204	State Retirement	89,703	100,000	104,050
206	Life Insurance	3,092	3,025	3,245
207	Medical Insurance	424,181	444,845	487,936
210	Unemployment Compensation	2,074	2,285	2,621
212	Employer Medicare	14,177	15,694	16,240
313	Contracts with Parents	0	0	5,000
338	Maintenance and Repair Services - Vehicles	38,580	29,000	29,000
340	Medical and Dental Services	5,141	7,000	8,032



**HAMBLLEN COUNTY, TENNESSEE**  
**GENERAL PURPOSE SCHOOL FUND (#141)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<u>Estimated Expenditures (Cont.)</u>				
<u>Transportation (Cont.)</u>				
355	Travel	\$ 1,261	\$ 1,900	\$ 1,936
412	Diesel Fuel	431,778	414,435	480,000
424	Garage Supplies	2,099	4,100	4,100
425	Gasoline	67,946	67,943	70,000
433	Lubricants	17,540	19,000	19,000
450	Tires and Tubes	46,904	51,000	51,000
451	Uniforms	1,892	2,500	2,500
453	Vehicle Parts	88,910	125,000	100,000
499	Other Supplies and Materials	6,008	9,000	9,000
511	Vehicle and Equipment Insurance	51,216	64,569	78,328
599	Other Charges	24,692	25,200	25,200
729	Transportation Equipment	496,098	409,566	366,160
	Total Transportation	<u>\$ 2,914,808</u>	<u>\$ 2,945,495</u>	<u>\$ 3,052,785</u>
72810	<u>Central and Other</u>			
105	Supervisor/Director	\$ 71,231	\$ 73,666	\$ 74,312
120	Computer Programmer(s)	42,861	44,583	45,232
161	Secretary(ies)	30,711	31,557	31,635
189	Other Salaries and Wages	388,820	403,800	417,380
201	Social Security	31,979	32,567	35,251
204	State Retirement	48,785	50,599	52,820
206	Life Insurance	708	719	715
207	Medical Insurance	97,085	101,164	105,832
210	Unemployment Compensation	465	503	634
212	Employer Medicare	7,479	7,617	8,250
307	Communication	17,365	22,703	23,000
308	Consultants	3,950	3,950	3,950
355	Travel	7,668	8,500	8,500
399	Other Contracted Services	124,571	120,000	138,470
435	Office Supplies	10,408	990	11,000
451	Uniforms	6,302	6,500	6,500
524	In-Service/Staff Development	1,976	1,976	2,000
707	Regular Capital Outlay	0	5,000	5,000
709	Data Processing Equipment	290,111	570,000	357,128
	Total Central and Other	<u>\$ 1,182,475</u>	<u>\$ 1,486,394</u>	<u>\$ 1,327,609</u>
73300	<u>Community Services</u>			
105	Supervisor/Director	\$ 35,065	\$ 36,024	\$ 36,106
189	Other Salaries and Wages	160,787	160,000	194,750
201	Social Security	12,143	12,153	14,314
204	State Retirement	3,412	3,500	3,800
206	Life Insurance	56	52	55
207	Medical Insurance	6,066	6,557	6,729
210	Unemployment Compensation	930	1,007	1,010
212	Employer Medicare	2,840	2,842	3,350
355	Travel	382	150	850
399	Other Contracted Services	654	1,000	1,000
499	Other Supplies and Materials	149	200	9,000
599	Other Charges	21,329	30,000	34,892

**HAMBLEN COUNTY, TENNESSEE**  
**GENERAL PURPOSE SCHOOL FUND (#141)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
	<u>Estimated Expenditures (Cont.)</u>			
	<u>Community Services (Cont.)</u>			
790	Other Equipment	\$ 3,495	\$ 0	\$ 5,000
	Total Community Services	\$ 247,308	\$ 253,485	\$ 310,856
73400	<u>Early Childhood Education</u>			
116	Teachers	\$ 347,211	\$ 347,807	\$ 363,532
117	Career Ladder Program	1,000	0	0
163	Educational Assistants	230,256	239,565	240,256
195	Certified Substitute Teachers	750	750	750
198	Non-Certified Substitute Teachers	5,700	5,700	6,360
201	Social Security	34,204	36,817	36,055
204	State Retirement	32,745	32,750	34,769
206	Life Insurance	507	477	495
207	Medical Insurance	65,506	71,198	76,800
210	Unemployment Compensation	893	968	1,000
212	Employer Medicare	8,203	8,610	8,870
429	Instructional Supplies and Materials	24,241	6,768	7,650
524	In-Service/Staff Development	2,926	3,600	3,600
599	Other Charges	3,706	1,800	1,800
790	Other Equipment	4,818	900	0
	Total Early Childhood Education	\$ 762,666	\$ 757,710	\$ 781,937
76000	<u>Capital Outlay</u>			
76100	<u>Regular Capital Outlay</u>			
707	Building Improvements	\$ 3,885,682	\$ 3,134,056	\$ 2,182,800
	Total Regular Capital Outlay	\$ 3,885,682	\$ 3,134,056	\$ 2,182,800
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	\$ 70,979,875	\$ 71,978,370	\$ 73,459,423
99000	<u>Other Uses</u>			
99100	<u>Transfers Out</u>			
590	Transfers to Other Funds	\$ 0	\$ 3,500,000	\$ 28,244
	Total Other Uses	\$ 0	\$ 3,500,000	\$ 28,244
	Total Estimated Expenditures and Other Uses	\$ 70,979,875	\$ 75,478,370	\$ 73,487,667
	Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures and Other Uses	\$ (1,494,536)	\$ (4,499,755)	\$ (2,957,954)
	Estimated Beginning Fund Balance - July 1	15,508,848	14,014,312	9,514,557
	Estimated Ending Fund Balance - June 30	\$ 14,014,312	\$ 9,514,557	\$ 6,556,603



## **Central Cafeteria Fund**

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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, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<b><u>ESTIMATED REVENUES</u></b>				
43000	<u>Charges for Current Services</u>			
43500	<u>Education Charges</u>			
43521	Lunch Payments - Children	\$ 863,888	\$ 777,500	\$ 885,806
43522	Lunch Payments - Adults	103,159	96,454	87,000
43523	Income from Breakfast	213,188	158,000	0
43525	A La Carte Sales	192,175	155,661	193,070
43990	Other Charges for Services	6,152	10,000	6,000
	Total Charges for Current Services	<u>\$ 1,378,562</u>	<u>\$ 1,197,615</u>	<u>\$ 1,171,876</u>
44000	<u>Other Local Revenue</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 42,188	\$ 10,000	\$ 15,000
	Total Other Local Revenue	<u>\$ 42,188</u>	<u>\$ 10,000</u>	<u>\$ 15,000</u>
46000	<u>State of Tennessee</u>			
46500	<u>State Education Funds</u>			
46520	School Food Service	\$ 54,601	\$ 56,471	\$ 56,000
	Total State of Tennessee	<u>\$ 54,601</u>	<u>\$ 56,471</u>	<u>\$ 56,000</u>
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47111	USDA School Lunch Program	\$ 2,750,684	\$ 2,738,683	\$ 2,911,522
47112	USDA - Commodities	292,089	310,000	335,377
47113	Breakfast	958,558	996,900	1,039,966
47114	USDA - Other	9,544	11,544	10,500
	Total Federal Government	<u>\$ 4,010,875</u>	<u>\$ 4,057,127</u>	<u>\$ 4,297,365</u>
	Total Estimated Revenues	<u>\$ 5,486,226</u>	<u>\$ 5,321,213</u>	<u>\$ 5,540,241</u>
	Total Estimated Revenues and Other Sources	<u>\$ 5,486,226</u>	<u>\$ 5,321,213</u>	<u>\$ 5,540,241</u>
<b><u>ESTIMATED EXPENDITURES</u></b>				
72000	<u>Support Services</u>			
72310	<u>Board of Education</u>			
305	Audit Services	\$ 2,200	\$ 4,600	\$ 7,000
513	Workers' Compensation Insurance	51,000	53,500	59,000
	Total Board of Education	<u>\$ 53,200</u>	<u>\$ 58,100</u>	<u>\$ 66,000</u>
73100	<u>Food Services</u>			
105	Supervisor/Director	\$ 47,704	\$ 49,315	\$ 49,994
119	Accountants/Bookkeepers	33,614	34,532	34,610
162	Clerical Personnel	30,331	31,168	31,246
165	Cafeteria Personnel	1,517,038	1,475,800	1,747,315
189	Other Salaries and Wages	68,857	55,913	70,000
196	In-Service Training	2,036	38,000	37,300
201	Social Security	102,061	100,505	121,550
204	State Retirement	73,043	71,801	77,500
206	Life Insurance	2,457	2,289	2,700
207	Medical Insurance	344,380	343,845	381,000
210	Unemployment Compensation	4,602	5,266	6,000

**HAMBLLEN COUNTY, TENNESSEE**  
**CENTRAL CAFETERIA FUND (#143)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<u>Estimated Expenditures (Cont.)</u>				
<u>Food Services (Cont.)</u>				
212	Employer Medicare	\$ 23,999	\$ 23,646	\$ 28,500
336	Maintenance and Repair Services - Equipment	30,964	43,533	45,000
355	Travel	2,380	4,055	7,000
399	Other Contracted Services	362,857	362,572	430,000
422	Food Supplies	1,804,875	1,928,798	2,349,000
435	Office Supplies	3,499	3,500	3,800
469	USDA - Commodities	292,089	310,000	335,377
499	Other Supplies and Materials	155,347	160,000	200,000
524	In Service/Staff Development	2,573	1,120	3,000
599	Other Charges	35,009	24,790	36,000
710	Food Service Equipment	210,485	137,313	225,000
	Total Food Services	<u>\$ 5,150,200</u>	<u>\$ 5,207,761</u>	<u>\$ 6,221,892</u>
	Total Estimated Expenditures	<u>\$ 5,203,400</u>	<u>\$ 5,265,861</u>	<u>\$ 6,287,892</u>
	Total Estimated Expenditures and Other Uses	<u>\$ 5,203,400</u>	<u>\$ 5,265,861</u>	<u>\$ 6,287,892</u>
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ 282,826	\$ 55,352	\$ (747,651)
	Estimated Beginning Fund Balance - July 1	<u>2,982,551</u>	<u>3,265,377</u>	<u>3,320,729</u>
	Estimated Ending Fund Balance - June 30	<u>\$ 3,265,377</u>	<u>\$ 3,320,729</u>	<u>\$ 2,573,078</u>



## **General Debt Service Fund**

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The General Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned for 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, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<b><u>ESTIMATED REVENUES</u></b>				
40000	<u>Local Taxes</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 4,009,809	\$ 4,019,448	\$ 4,040,000
40120	Trustee's Collections - Prior Year	144,131	103,156	125,000
40125	Trustee's Collections - Bankruptcy	5,458	1,037	0
40130	Circuit/Clerk and Master Collections - Prior Years	58,444	47,077	47,250
40140	Interest and Penalty	53,958	51,987	47,250
40161	Payments in-Lieu-of Taxes - T.V.A.	383	409	409
40162	Payments in-Lieu-of Taxes - Local Utilities	56,269	53,987	48,042
40163	Payments in Lieu of Taxes - Other	7,750	7,655	5,000
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	0	645,794	300,000
40266	Litigation Taxes - Jail, Workhouse or Courthouse	50,659	53,278	50,000
40300	<u>Statutory Local Taxes</u>			
40320	Bank Excise Tax	1,557	3,511	3,500
	Total Local Taxes	<u>\$ 4,388,418</u>	<u>\$ 4,987,339</u>	<u>\$ 4,666,451</u>
42000	<u>Fines, Forfeitures, and Penalties</u>			
42100	<u>Circuit Court</u>			
42150	Jail Fees	\$ 6,211	\$ 4,691	\$ 2,500
42300	<u>General Sessions Court</u>			
42350	Jail Fees	44,715	37,307	45,000
	Total Fines, Forfeitures, and Penalties	<u>\$ 50,926</u>	<u>\$ 41,998</u>	<u>\$ 47,500</u>
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 180,224	\$ 256,147	\$ 225,000
44990	<u>Other Local Revenues</u>			
44990	Other Local Revenues	500,000	500,000	500,000
	Total Other Local Revenues	<u>\$ 680,224</u>	<u>\$ 756,147</u>	<u>\$ 725,000</u>
	Total Estimated Revenues	<u>\$ 5,119,568</u>	<u>\$ 5,785,484</u>	<u>\$ 5,438,951</u>
	Total Estimated Revenues and Other Sources	<u>\$ 5,119,568</u>	<u>\$ 5,785,484</u>	<u>\$ 5,438,951</u>
<b><u>ESTIMATED EXPENDITURES</u></b>				
82100	<u>Principal on Debt</u>			
82110	<u>General Government</u>			
601	Principal on Bonds	\$ 2,200	\$ 2,200	\$ 2,200
612	Principal on Other Loans	347,480	365,840	384,880
	Total Principal - General Government	<u>\$ 349,680</u>	<u>\$ 368,040</u>	<u>\$ 387,080</u>

**HAMBLEN COUNTY, TENNESSEE**  
**GENERAL DEBT SERVICE FUND (#151)**  
**STATEMENT OF PROPOSED OPERATIONS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
	<u>Estimated Expenditures (Cont.)</u>			
	<u>Principal on Debt (Cont.)</u>			
82120	<u>Highways and Streets</u>			
	Principal on Bonds	\$ 0	\$ 0	\$ 285,000
	Total Principal - Highways and Streets	\$ 0	\$ 0	\$ 285,000
82130	<u>Education</u>			
601	Principal on Bonds	\$ 367,800	\$ 372,800	\$ 677,800
612	Principal on Other Loans	2,911,374	3,028,014	3,148,974
	Total Principal - Education	\$ 3,279,174	\$ 3,400,814	\$ 3,826,774
82200	<u>Interest on Debt</u>			
82210	<u>General Government</u>			
603	Interest on Bonds	\$ 9,096	\$ 9,030	\$ 8,964
613	Interest on Other Loans	216,186	179,685	166,960
	Total Interest - General Government	\$ 225,282	\$ 188,715	\$ 175,924
82220	<u>Highways and Streets</u>			
	Interest on Bonds	\$ 0	\$ 8,366	\$ 47,808
	Total Interest - Highways and Streets	\$ 0	\$ 8,366	\$ 47,808
82230	<u>Education</u>			
603	Interest on Bonds	\$ 467,004	\$ 466,187	\$ 493,558
604	Interest on Notes	1,028	514	0
613	Interest on Other Loans	1,070,134	943,556	867,182
	Total Interest - Education	\$ 1,538,166	\$ 1,410,257	\$ 1,360,740
82300	<u>Other Debt Service</u>			
82310	<u>General Government</u>			
510	Trustee's Commission	\$ 87,483	\$ 85,568	\$ 90,015
	Total Other Debt Service - General Government	\$ 87,483	\$ 85,568	\$ 90,015
82330	<u>Education</u>			
699	Other Debt Service	\$ 12,560	\$ 12,585	\$ 13,200
	Total Other Debt Service - Education	\$ 12,560	\$ 12,585	\$ 13,200
	Total Estimated Expenditures	\$ 5,492,345	\$ 5,474,345	\$ 6,186,541
	Total Estimated Expenditures and Other Uses	\$ 5,492,345	\$ 5,474,345	\$ 6,186,541
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ (372,777)	\$ 311,139	\$ (747,590)
	Estimated Beginning Fund Balance - July 1	5,163,811	4,791,034	5,102,173
	Estimated Ending Fund Balance - June 30	\$ 4,791,034	\$ 5,102,173	\$ 4,354,583





## **Highway Capital Projects Fund**

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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, 2015**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<b><u>ESTIMATED REVENUES</u></b>				
46000	<u>State of Tennessee</u>			
46800	<u>Other State Revenues</u>			
46851	State Revenue Sharing - T.V.A.	\$ 464,956	\$ 351,821	\$ 50,000
	Total State of Tennessee	<u>\$ 464,956</u>	<u>\$ 351,821</u>	<u>\$ 50,000</u>
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47590	Other Federal Through State	\$ 0	\$ 3,547	\$ 316,453
	Total Federal Government	<u>\$ 0</u>	<u>\$ 3,547</u>	<u>\$ 316,453</u>
	Total Estimated Revenues	<u>\$ 464,956</u>	<u>\$ 355,368</u>	<u>\$ 366,453</u>
49000	<u>Estimated Other Sources</u>			
49100	Bond Proceeds	\$ 0	\$ 2,700,000	\$ 0
49410	Premiums on Debt Sold	0	37,083	0
	Total Other Sources	<u>\$ 0</u>	<u>\$ 2,737,083</u>	<u>\$ 0</u>
	Total Estimated Revenues and Other Sources	<u>\$ 464,956</u>	<u>\$ 3,092,451</u>	<u>\$ 366,453</u>
<b><u>ESTIMATED EXPENDITURES</u></b>				
90000	<u>Capital Projects</u>			
91200	<u>Highway and Street Capital Projects</u>			
321	Engineering Services	\$ 0	\$ 4,433	\$ 23,294
510	Trustee's Commission	4,650	3,518	500
605	Underwriter's Discount	0	7,048	0
606	Other Debt Issuance Charges	0	25,783	0
713	Highway Construction	463,726	957,720	2,128,239
714	Highway Equipment	0	81,668	0
718	Motor Vehicles	0	177,453	49,500
	Total Capital Outlay	<u>\$ 468,376</u>	<u>\$ 1,257,623</u>	<u>\$ 2,201,533</u>
	Total Estimated Expenditures	<u>\$ 468,376</u>	<u>\$ 1,257,623</u>	<u>\$ 2,201,533</u>
	Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures and Other Uses	\$ (3,420)	\$ 1,834,828	\$ (1,835,080)
	Estimated Beginning Fund Balance - July 1	<u>3,672</u>	<u>252</u>	<u>1,835,080</u>
	Estimated Ending Fund Balance - June 30	<u>\$ 252</u>	<u>\$ 1,835,080</u>	<u>\$ 0</u>

HAMBLÉN COUNTY, TENNESSEE  
SUMMARY OF OUTSTANDING PRINCIPAL ON DEBT  
FOR THE YEAR ENDING JUNE 30, 2015

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-14
<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	6,165,000
Qualified School Construction Bonds	11,280,000	1.515%	12-17-09	7-1-26	8,581,893
Total Payable through General Debt Service Fund					<u>\$ 24,846,893</u>
Total Other Loans Payable					<u>\$ 24,846,893</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	\$ 10,345,000
General Obligation Bonds, Series 2010	2,375,000	2.0%	8-11-10	6-1-16	540,000
General Obligation Bonds, Series 2014	5,200,000	1.15% to 2%	3-28-14	6-1-23	5,200,000
Total Payable through General Debt Service Fund					<u>\$ 16,085,000</u>
Total Bonds Payable					<u>\$ 16,085,000</u>

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

HAMBLEN COUNTY, TENNESSEE  
SCHEDULE OF LONG-TERM DEBT REQUIREMENTS BY YEAR  
FOR THE YEAR ENDING JUNE 30, 2015

**OTHER**  
**LOANS**

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
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	3,678,854	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	66,359	14,241	80,600	66,359	14,241	80,600
<b>Total</b>	<b>\$ 10,100,000</b>	<b>\$ 4,370,250</b>	<b>\$ 14,470,250</b>	<b>\$ 6,165,000</b>	<b>\$ 493,000</b>	<b>\$ 6,658,000</b>	<b>\$ 8,581,893</b>	<b>\$ 2,064,945</b>	<b>\$ 10,646,838</b>	<b>\$ 24,846,893</b>	<b>\$ 6,928,195</b>	<b>\$ 31,775,088</b>

**BONDS**

Year Ending June 30	General Obligation Refunding Bonds, Series 2009			General Obligation Bonds, Series 2010			General Obligation Bonds, Series 2014			GRAND TOTAL - BONDS		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2015	\$ 110,000	\$ 448,200	\$ 558,200	\$ 270,000	\$ 10,800	\$ 280,800	\$ 585,000	\$ 91,330	\$ 676,330	\$ 965,000	\$ 550,330	\$ 1,515,330
2016	110,000	444,900	554,900	270,000	5,400	275,400	595,000	79,630	674,630	975,000	529,930	1,504,930
2017	2,890,000	441,600	3,331,600	0	0	0	595,000	67,730	662,730	3,485,000	509,330	3,994,330
2018	3,575,000	326,000	3,901,000	0	0	0	605,000	55,830	660,830	4,180,000	381,830	4,561,830
2019	3,660,000	183,000	3,843,000	0	0	0	610,000	43,730	653,730	4,270,000	226,730	4,496,730
2020	0	0	0	0	0	0	615,000	36,715	651,715	615,000	36,715	651,715
2021	0	0	0	0	0	0	630,000	28,412	658,412	630,000	28,412	658,412
2022	0	0	0	0	0	0	645,000	18,333	663,333	645,000	18,333	663,333
2023	0	0	0	0	0	0	320,000	6,400	326,400	320,000	6,400	326,400
<b>Total</b>	<b>\$ 10,345,000</b>	<b>\$ 1,843,700</b>	<b>\$ 12,188,700</b>	<b>\$ 540,000</b>	<b>\$ 16,200</b>	<b>\$ 556,200</b>	<b>\$ 5,200,000</b>	<b>\$ 428,110</b>	<b>\$ 5,628,110</b>	<b>\$ 16,085,000</b>	<b>\$ 2,288,010</b>	<b>\$ 18,373,010</b>

**HAMBLETON COUNTY, TENNESSEE  
TAX RATES AND ASSESSMENTS  
FOR THE YEAR ENDING JUNE 30, 2015**

<u>Fiscal Year</u> Tax Year	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	2014-2015 2014
<b>FUND</b>										
<b>Tax Rates</b>										
General	\$ 0.44	\$ 0.44	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.46	\$ 0.46	\$ 0.46	\$ 0.46	\$ 0.46
General Purpose School	1.16	1.16	1.16	1.16	1.08	0.91	0.91	0.89	0.89	0.89
General Debt Service	0.24	0.24	0.24	0.24	0.32	0.27	0.27	0.29	0.29	0.29
Total Inside Tax Rate	\$ 1.84	\$ 1.84	\$ 1.94	\$ 1.94	\$ 1.94	\$ 1.64	\$ 1.64	\$ 1.64	\$ 1.64	\$ 1.64
Solid Waste/Sanitation	0.26	0.26	0.26	0.26	0.26	0.21	0.21	0.21	0.21	0.21
Total Tax Rates	\$ 2.10	\$ 2.10	\$ 2.20	\$ 2.20	\$ 2.20	\$ 1.85	\$ 1.85	\$ 1.85	\$ 1.85	\$ 1.85

<b>Assessed Valuation</b>										
Real and Personal	\$ 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	\$ 1,401,493,595
Public Utilities	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	50,509,224
Total Assessed Valuation	\$ 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	\$ 1,452,002,819