

THE BUDGET
OF
HAWKINS COUNTY, TENNESSEE

APPROPRIATION RESOLUTION
TAX LEVY RESOLUTION

AND

BUDGET STATEMENTS OF THE
INDIVIDUAL FUNDS

FOR THE FISCAL YEAR ENDING JUNE 30, 2015

HAWKINS COUNTY, TENNESSEE

Budget for the Fiscal Year Ending June 30, 2015

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

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Hawkins County, Tennessee, assembled in Reconvened Session on the 29th day of September, 2014, as a result of the September 22nd Regular Session, 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 Hawkins 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

County Commission	\$ 96,060
Board of Equalization	8,912
Beer Board	2,492
Budget and Finance Committee	8,362
County Mayor	433,335
County Attorney	40,915
Election Commission	416,511
Register of Deeds	260,377
Planning	16,775
County Buildings	840,988
Other General Administration	708,010
Preservation Of Records	1,400
Property Assessor's Office	426,628
Reappraisal Program	141,219
County Trustee's Office	265,256
County Clerk's Office	650,433
Circuit Court Clerk	626,802
Criminal Court	10,000
General Sessions Court	309,908
Drug Court	51,700
Chancery Court	98,645
Juvenile Court	158,046
Courtroom Security	129,098
Sheriff's Department	3,747,654
Drug Enforcement	5,590
Administration/Sexual Offender Registry	4,500
Jail	2,825,688
Juvenile Services	222,494
Fire Prevention and Control	237,485
Rescue Squad	100,000
Disaster Relief	11,401
Other Emergency Management	346,286
County Coroner/Medical Examiner	129,210
Local Health Center	339,966
Ambulance/Emergency Medical Services	60,000
Other Local Health Services	443,200

GENERAL FUND (Cont.)

Aid to Dependent Children	\$	6,500
Other Public Health and Welfare		36,836
Adult Activities		2,000
Senior Citizens Assistance		199,500
Libraries		101,000
Parks and Fair Boards		144,537
Agriculture Extension Service		109,611
Forest Service		1,500
Soil Conservation		61,092
Flood Control		4,000
Storm Water Management		25,745
Tourism		1,500
Industrial Development		340,438
Airport		1,079,574
Veteran's Services		83,807
Contributions to Other Agencies		27,500
Employee Benefits		156,900
Miscellaneous		273,238
Litter and Trash Collection		65,104
Principal on Debt, Gen. Gov't		59,970
Interest on Debt, Gen. Gov't.		7,115
Other Debt Service, Gen. Gov't.		100
Transfers to Other Funds		<u>238,104</u>
Total General Fund	\$	<u><u>17,201,017</u></u>

SOLID WASTE/SANITATION FUND

Sanitation Management	\$	69,423
Waste Pickup		379,732
Convenience Centers		439,527
Other Waste Collection		26,141
Recycling Center		98,468
Landfill Operation and Maintenance		583,130
Other Waste Disposal		33,000
Interest On Debt		<u>1,000</u>
Total Solid Waste/Sanitation Fund	\$	<u><u>1,630,421</u></u>

DRUG CONTROL FUND

Drug Enforcement	\$	<u>181,600</u>
Total Drug Control Fund	\$	<u><u>181,600</u></u>

HIGHWAY/PUBLIC WORKS FUND

Administration	\$	210,595
Highway and Bridge Maintenance		3,179,800
Operation and Maintenance of Equipment		888,600
Other Charges		210,549
Employee Benefits		410,200
Capital Outlay		2,048,500
Principal on Debt		2,725
Interest on Debt		175
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Total Highway/Public Works Fund	\$	<u>6,951,144</u>

GENERAL PURPOSE SCHOOL FUND

Regular Instruction Program	\$	27,133,301
Alternative Instruction Program		303,317
Special Education Program		4,536,750
Vocational Education Program		1,523,252
Adult Education Program		109,857
Attendance		219,460
Health Services		798,126
Other Student Support		2,320,165
Regular Instruction Program		1,450,075
Special Education Program		471,372
Vocational Education Program		2,000
Adult Education Program		68,344
Board of Education		1,780,832
Office of the Superintendent		408,452
Office of the Principal		3,554,844
Fiscal Services		288,025
Human Services (Resources) Personnel		103,747
Operation of Plant		4,197,394
Maintenance of Plant		1,322,010
Transportation		10,000
Central and Other		646,557
Early Childhood Education		405,701
Regular Capital Outlay		591,700
Other Debt Service		537,294
Other Uses (Transfers)		15,999
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Total General Purpose School Fund	\$	<u>52,798,574</u>

SCHOOL FEDERAL PROJECTS

Regular Instruction Program (71100)	\$ 1,552,580
Special Education Program (71200)	1,490,774
Vocational Education Program (71300)	84,098
Health Services (72120)	64,776
Other Student Support (72130)	577,248
Regular Instruction Program (72210)	470,217
Special Education Program (72220)	191,276
Vocational Education Program (72230)	4,513
Transportation (72710)	31,266
Community Services (73300)	<u>75,000</u>
Total School Federal Project	\$ <u>4,541,748</u>

CENTRAL CAFETERIA FUND

Food Services	\$ <u>3,832,300</u>
Total Central Cafeteria Fund	\$ <u>3,832,300</u>

SCHOOL TRANSPORTATION FUND

Board of Education	\$ 35,000
Transportation	3,308,052
Other Debt Service - Education	<u>407,559</u>
Total School Transportation	\$ <u>3,750,611</u>

GENERAL DEBT SERVICE FUND

Principal on Debt - General Government	\$ 433,664
Interest on Debt - General Government	650,181
Other Debt Service - General Government	<u>23,700</u>
Total General Debt Service Fund	\$ <u>1,107,545</u>

SPECIAL DEBT SERVICE FUND

Principal on Debt - Highways and Streets	\$ 360,000
Interest on Debt - Highways and Streets	143,703
Other Debt Service - Highways and Streets	<u>6,400</u>
Total Special Debt Service Fund	\$ <u>510,103</u>

EDUCATION DEBT SERVICE FUND

Principal on Debt - Education	\$ 2,261,792
Interest on Debt - Education	2,927,702
Other Debt Service - Education	<u>169,000</u>
Total Education Debt Service Fund	\$ <u>5,358,494</u>

Grand Total – All Budgets	\$ <u>97,863,557</u>
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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 severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess 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, T. C. A., operate under provisions of Section 8-22-104, T.C.A., 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 the supervision of the director of schools, shall be approved as provided for in Section 5-9-407, T.C.A. 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 Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfers 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 Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the 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 budget for the School Federal Projects Fund shall be the line-item budget approved for separate projects within the fund by the Hawkins County Board of Education and the Hawkins County Board of Commissioners.

SECTION 8. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of State and 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 not later than June 30, 2015.

SECTION 9. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2013 and prior years and the interest and penalty thereon collected during the year ending June 30, 2015 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2013. The Clerk & Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 10. BE IT FURTHER RESOLVED, that in order to comply with Governmental Accounting Standards Board Statement 54 as issued by the Governmental Accounting Standards Board (GASB), and that the State of Tennessee Comptroller's Office has determined that this new accounting statement is considered Generally Accepted Accounting Principles (GAAP) applicable to county governments, Hawkins County has designated Local Option Sales Tax, Business Tax, TV Cable Franchise License and Alcohol Beverage Tax revenues to fund the operations of the Solid Waste/Sanitation Fund. Prior to GASB Statement 54, the Solid Waste/Sanitation Fund was funded through operating transfers from the General Fund.

SECTION 11. BE IT FURTHER RESOLVED, that in order to comply with IRS regulations for a "bona fide debt service fund" regarding the 2010 Qualified School Construction Bond issue as advised by the bond counsel for the Tennessee State School Bond Authority, the subsidy that Hawkins County receives semi-annually from the IRS on such bond issue shall be deposited into the Hawkins County General Fund. Transfers equal to each month's interest payment will be made from the General Fund to the Education Debt Service fund only at such time as, or near, the interest payment due date. Any unused balance of subsidy funds on any June 30 shall be reserved for future interest payment transfers.

SECTION 12. BE IT FURTHER RESOLVED, that, beginning with the 2011-2012 Fiscal Year and for subsequent years unless changed by County Commission, the 1989 Gasoline Tax will no longer be transferred from the Highway Fund to the Special (Highway) Debt Service Fund to help retire outstanding debt. The portion of the Wheel Tax collections is sufficient at this time to retire current outstanding debt.

SECTION 13. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and be of no further effect at the end of the year at June 30, 2015, including any remaining contribution funding for area agencies and organizations that has not been requested by letter or invoice to the County Mayor's Office.

SECTION 14. 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 15. 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 29th day of September, 2014.

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

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Hawkins County, Tennessee, assembled in Reconvened Session on this 29th day of September, 2014, as a result of the September 22nd Regular Session, that the combined property tax rate for Hawkins County, Tennessee for the fiscal year beginning July 1, 2014, shall be \$ 2.465 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

Fund	Rate
General	\$.74
Highway/Public Works	.135
General Purpose School	.87 (net tax rate increase of 12 cents)
School Transportation	.30 (re-allocated 15 cents from GPS)
General Debt Service	.08
Education Debt Service	<u>.34</u>
	<u>\$2.465</u>

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

SECTION 3. BE IT FURTHER RESOLVED, that all interest earned on the cash balances in the Central Cafeteria Fund be allocated back to that fund. All other interest earnings from operating funds shall be allocated to the debt service funds as follows: Twenty-eight Percent (28%) to the General Debt Service Fund and Seventy-two Percent (72%) to the Education Debt Service Fund.

SECTION 4. BE IT FURTHER RESOLVED, that this resolution take 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 29th day of September, 2014

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

Fund	Estimated Beginning Fund Balance & Restricted, Assigned or Committed Funds 6/30/2014	Estimated Revenue	Bond Proceeds	Note/ Loan Proceeds	Transfers from Other Funds	Proceeds from Capitalized Lease Obligations	Total Estimated Available Funds	Estimated Expenditures	Transfers to Other Funds	Total Appropri- ations	Estimated Ending Fund Balance & Restricted, Assigned or Committed Funds 6/30/2015
General	\$ 5,472,698	\$ 15,013,385	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,486,083	\$ 16,962,913	\$ 238,104	\$ 17,201,017	\$ 3,285,066
Solid Waste	647,392	1,322,000	0	0	0	0	1,969,392	1,630,421	0	1,630,421	338,971
Drug Control Fund	274,772	70,000	0	0	0	0	344,772	181,600	0	181,600	163,172
Highway	3,094,549	4,744,604	0	0	0	0	7,839,153	6,826,144	0	6,826,144	1,013,009
General Purpose School	7,262,158	51,729,933	0	0	0	0	58,992,091	52,782,575	15,999	52,798,574	6,193,517
School Federal Projects	501,149	4,541,748	0	0	0	0	5,042,897	4,541,748	0	4,541,748	501,149
Central Cafeteria	2,529,334	3,832,300	0	0	0	0	6,361,634	3,832,300	0	3,832,300	2,529,334
School Transportation	1,123,655	3,265,981	0	0	0	0	4,389,636	3,750,611	0	3,750,611	639,025
General Debt Service	3,822,404	963,263	0	0	0	0	4,785,667	1,107,545	0	1,107,545	3,678,122
Special Debt Service	1,573,849	370,381	0	0	0	0	1,944,230	510,103	0	510,103	1,434,127
Education Debt Service	9,856,248	5,309,666	0	0	0	0	15,165,914	5,358,494	0	5,358,494	9,807,420
Total	\$ 36,158,208	\$ 91,163,261	\$ 0	\$ 0	\$ 0	\$ 0	\$ 127,321,469	\$ 97,484,454	\$ 254,103	\$ 97,738,557	\$ 29,582,912

HAWKINS COUNTY, TENNESSEE
 STATEMENT OF ESTIMATED REVENUE FROM CURRENT PROPERTY TAXES
 2014 ASSESSMENTS BASED UPON ESTIMATED
 ASSESSED VALUATION OF \$1,040,010,801

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 7%	Net Estimated Collection of Taxes	Less City ADA Share	Net Estimated Collection of Taxes
General	\$ 0.74	\$ 7,696,080	\$ 538,726	\$ 7,157,354	\$ 0	\$ 7,157,354
Highway/Public Works	0.135	1,404,015	98,281	1,305,734	0	1,305,734
General Purpose School	0.87	9,048,094	633,367	8,414,727	(1,077,217)	7,337,510
School Transportation	0.30	3,120,032	218,402	2,901,630	0	2,901,630
General Debt Service	0.08	832,009	58,241	773,768	0	773,768
Education Debt Service	0.34	3,536,037	247,523	3,288,514	0	3,288,514
Total Rate	<u>\$ 2.465</u>	<u>\$ 25,636,267</u>	<u>\$ 1,794,539</u>	<u>\$ 23,841,728</u>	<u>\$ (1,077,217)</u>	<u>\$ 22,764,511</u>

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
Estimated Revenues				
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax (74 cents of the tax rate, 14-15 FY)	\$ 7,194,062	\$ 7,329,680	\$ 7,157,354
40120	Trustee's Collections-Prior Year	308,482	215,562	215,000
40125	Trustee's Collections-Bankruptcy	6,392	7,304	5,000
40130	Circuit/Clerk and Master Collections-Prior Years	215,416	242,767	210,000
40140	Interest and Penalty	58,276	46,023	44,000
40150	Pick-Up Taxes	44,790	19,756	15,000
40161	Payments in Lieu of Taxes-T.V.A.	1,441	1,441	1,441
40163	Payments in Lieu of Taxes-Other	16,889	15,894	16,000
40200	COUNTY LOCAL OPTION TAXES			
40240	Wheel Tax	339,384	343,505	340,000
40250	Litigation Tax - General	123,893	123,683	123,000
40268	Litigation Tax - Courtroom Security	112,093	117,927	115,000
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	12,447	12,257	12,000
40330	Wholesale Beer Tax	90,669	101,061	95,000
40350	Interstate Telecommunications	2,972	3,552	3,000
	TOTAL LOCAL TAXES	\$ 8,527,206	\$ 8,580,412	\$ 8,351,795
41000	LICENSES AND PERMITS			
41500	PERMITS			
41510	Beer Permits	\$ 1,963	\$ 1,567	\$ 1,800
41590	Other Permits (fireworks applications)	570	1,235	1,000
	TOTAL LICENSES AND PERMITS	\$ 2,533	\$ 2,802	\$ 2,800
42000	FINES, FORFEITURES AND PENALTIES			
42100	CIRCUIT COURT			
42110	Fines	\$ 5,949	\$ 6,917	\$ 6,000
42120	Officers Costs	10,549	9,392	9,300
42140	Drug Control Fines	14,179	13,082	15,000
42141	Drug Court Fees	1,554	1,219	1,200
42190	Data Entry Fee-Circuit Court	3,967	5,175	7,000
42191	Courtroom Security Fee	182	392	225
42200	CRIMINAL COURT			
42250	Jail Fees	1,554	2,912	2,500
42300	GENERAL SESSIONS COURT			
42310	Fines	35,249	28,047	29,000
42320	Officers Costs	29,286	23,907	24,000
42330	Game and Fish Fines	389	172	100
42340	Drug Control Fines	19,575	11,891	11,000
42341	Drug Court Fees (sent to State, 12-13FY)	6,327	4,761	4,600
42350	Jail Fees	46,582	40,387	40,400
42380	DUI Treatment Fines	9,749	6,189	7,500
42390	Data Entry Fee-General Sessions	11,256	12,942	13,000
42391	Courtroom Security Fee	486	603	500
42400	JUVENILE COURT			
42410	Fines	13,644	10,055	10,000
42420	Officers Costs	7,041	5,171	6,000
42430	Game and Fish Fines	23	0	0
42450	Jail Fees	370	0	0

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
	FINES, FORFEITURES AND PENALTIES (cont.)			
42500	CHANCERY COURT			
42520	Officers Costs	\$ 939	\$ 835	\$ 700
42530	Data Entry Fee-Chancery Court	5,527	9,092	6,500
42591	Courtroom Security Fee	27	44	35
42900	OTHER FINES, FORFEITURES AND PENALTIES			
42910	Proceeds from Confiscated Property	18,711	7,982	10,000
42990	Other Fines, Forfeitures, and Penalties	0	12,588	0
	TOTAL FINES, FORFEITURES AND PENALTIES	\$ 243,115	\$ 213,755	\$ 204,560
43000	CHARGES FOR CURRENT SERVICES			
43100	GENERAL SERVICE CHARGES			
43120	Patient Charges	\$ 3,623	\$ 6,550	\$ 4,000
43170	Work Release Charges for Board	44,831	22,442	23,000
43300	FEES			
43340	Recreation Fees (Laurel Run Park)	6,840	6,980	7,000
43350	Copy Fees	8,286	6,597	7,000
43366	Greenbelt Late Application Fee	50	0	0
43370	Telephone Commissions	78,314	69,046	65,000
43380	Vending Machine Collections	104	0	0
43392	Data Processing Fee-Register	16,804	16,452	16,000
43394	Data Processing Fee-Sheriff	4,179	3,395	3,800
43395	Sexual Offender Registration Fees	3,020	4,345	3,700
43396	Data Processing Fee-County Clerk	3,062	4,221	3,500
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 169,113	\$ 140,028	\$ 133,000
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44120	Lease/Rentals	\$ 0	\$ 75	\$ 900
44130	Sale of Materials and Supplies (County Flags)	0	35	0
44131	Commissary Sales (Jail)	16,226	17,600	16,500
44140	Sale of Maps (Property Assessor's Office)	2,411	286	400
44170	Miscellaneous Refunds	2,535	18,454	0
44180	Expenditure Credits	44	0	0
44500	NONRECURRING ITEMS			
44530	Sale of Equipment	0	12,650	0
44540	Sale of Property	399	9,200	0
44570	Contributions and Gifts	205	145	0
44990	Other Local Revenues (including Unclaimed Property refund)	169,617	48	0
	TOTAL OTHER LOCAL REVENUES	\$ 191,437	\$ 58,493	\$ 17,800

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
45000	FEES RECEIVED FROM COUNTY OFFICIALS			
45100	EXCESS FEES			
45150	Clerk and Master	\$ 79,556	\$ 63,177	\$ 62,000
45500	FEES IN LIEU OF SALARY			
45510	County Clerk	464,823	471,841	465,000
45520	Circuit Court Clerk	253,078	292,979	270,000
45540	General Sessions Court Clerk	342,354	399,290	360,000
45580	Register	199,136	190,801	190,000
45590	Sheriff	39,783	47,794	40,000
45610	Trustee	667,149	677,845	673,000
	TOTAL FEES RECEIVED FROM COUNTY OFFICIALS	\$ 2,045,879	\$ 2,143,727	\$ 2,060,000
46000	STATE OF TENNESSEE			
46100	GENERAL GOVERNMENT GRANTS			
46120	Airport Maintenance Program	\$ 1,946	\$ 4,463	\$ 16,875
46140	Aging Programs	36,716	30,052	17,800
46200	PUBLIC SAFETY GRANTS			
46210	Law Enforcement Training Programs	27,600	29,400	59,061
46300	HEALTH AND WELFARE GRANTS			
46390	Other Health and Welfare Grants	392,474	374,948	443,200
46400	PUBLIC WORKS GRANTS			
46430	Litter Program	50,640	49,036	40,000
46800	OTHER STATE REVENUES			
46820	Income Tax	52,285	57,569	52,000
46830	Beer Tax	18,586	17,806	18,000
46835	Vehicle Certificate of Title Fees	0	3,953	7,700
46870	Emergency Hospital - Prisoners	0	0	0
46880	Board of Jurors	122	348	0
46890	Prisoner Transportation	277	826	300
46915	Contracted Prisoner Board	1,557,367	1,742,774	1,500,000
46960	Registrar's Salary Supplement	15,164	15,164	15,164
46980	Other State Grants (Election Equipment & Rental, Sheriff DUI Enforcement, and Drug Court Grants)	0	52,657	98,419
46990	Other State Revenue (TVA Impact Funds, Revoked Driver Lic Fee, Tobacco Settlement Health Dept) (remainder 2012-13 FY TVA Impact Funds in Highway Fund)	167,208	440,752	0
	TOTAL STATE OF TENNESSEE	\$ 2,320,385	\$ 2,819,748	\$ 2,268,519
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47114	USDA - Other	\$ 8,000	\$ 0	\$ 0
47220	Civil Defense Reimbursement (EMPG Grant)	35,600	37,100	41,000
47235	Homeland Security Grants	146,393	47,744	0
47250	Law Enforcement Grants (State High Visibility)	0	0	0
47590	Other Federal through State (Airport Grants)	0	0	1,532,600
	TOTAL FEDERAL THROUGH STATE	\$ 189,993	\$ 84,844	\$ 1,573,600
47600	DIRECT FEDERAL REVENUE			
47715	Tax Credit Bond Rebate (for the 2010 QSCB Issue)	\$ 113,104	\$ 104,112	\$ 104,960
47990	Other Direct Federal Revenue (SSA Incentive based on certain inmates)	16,000	15,400	14,000
	TOTAL DIRECT FEDERAL REVENUE	\$ 129,104	\$ 119,512	\$ 118,960

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
48000	OTHER GOVERNMENT AND CITIZENS GROUPS			
	OTHER GOVERNMENTS			
48130	Contributions (BOE & Schools for Sheriff Dept. OT and SRO's, DTF Salary Supplement, Reappraisal Costs from Cities)	\$ 133,474	\$ 165,160	\$ 192,190
48140	Contracted Services (WIA Youth Grants)	56,167	75,101	78,021
	CITIZENS GROUPS			
48610	Donations (United Way for Health Dept., Walmart Grants for EMA)	7,867	7,500	5,900
48990	Other (repeaters maintenance refund from area agencies; Sheriff's Dept. OT from other groups)	7,800	2,983	6,240
	TOTAL OTHER GOVERNMENT AND CITIZENS GROUPS	\$ 205,308	\$ 250,744	\$ 282,351
	Total Estimated Revenues	\$ 14,024,073	\$ 14,414,065	\$ 15,013,385
49000	ESTIMATED OTHER SOURCES			
49300	Capital Leases Issued (communications lease)	303,676	0	0
49700	Insurance Recovery	12,342	47,181	0
	Total Estimated Revenues and Other Sources	\$ 14,340,091	\$ 14,461,246	\$ 15,013,385

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
Estimated Expenditures				
51000	GENERAL COUNTY OPERATIONS			
51100	COUNTY COMMISSION			
51100 191	Board and Committee Members Fees (13 meetings)	\$ 22,500	\$ 26,000	\$ 27,300
51100 199	Other Per Diem and Fees (committee meetings)	12,350	12,100	18,200
51100 201	Social Security	2,666	2,915	3,480
51100 204	State Retirement	2,188	2,436	2,630
51100 207	Medical Insurance	9,014	5,212	11,400
51100 305	Audit Services	17,050	17,050	17,100
51100 349	Printing, Stationery and Forms	21	65	250
51100 355	Travel	15,949	12,665	15,100
51100 356	Tuition (CTAS Certification for Public Officials)	0	0	600
TOTAL COUNTY COMMISSION		\$ 81,738	\$ 78,443	\$ 96,060
51200	BOARDS AND COMMITTEES			
51210	BOARD OF EQUALIZATION			
51210 191	Board and Committee Members Fees	\$ 4,440	\$ 5,740	\$ 8,000
51210 201	Social Security	340	439	612
51210 355	Travel	195	314	300
TOTAL BOARD OF EQUALIZATION		\$ 4,975	\$ 6,493	\$ 8,912
51220	BEER BOARD			
51220 191	Board and Committee Members Fees (6 meetings)	\$ 800	\$ 800	\$ 2,100
51220 201	Social Security	61	61	161
51220 204	State Retirement	37	32	131
51220 499	Other Supplies and Materials	0	0	100
TOTAL BEER BOARD		\$ 898	\$ 893	\$ 2,492
51230	BUDGET AND FINANCE COMMITTEE			
51230 191	Board and Committee Members Fees (21 meetings)	\$ 5,600	\$ 6,200	\$ 7,350
51230 201	Social Security	429	475	562
51230 204	State Retirement	372	409	450
TOTAL BUDGET AND FINANCE COMMITTEE		\$ 6,401	\$ 7,084	\$ 8,362
51300	COUNTY MAYOR			
51300 101	County Official/Administrative Officer	\$ 84,660	\$ 88,418	\$ 91,292
51300 119	Accountants/Bookkeepers	154,378	166,562	181,923
51300 169	Part-Time Personnel	11,617	12,266	13,449
51300 196	In-service Training	363	366	1,000
51300 201	Social Security	16,407	16,925	18,350
51300 204	State Retirement	21,968	22,974	23,720
51300 206	Life Insurance	282	328	350
51300 207	Medical Insurance	40,663	54,915	57,500
51300 210	Unemployment Compensation	542	711	725
51300 307	Communication	5,286	4,713	3,000
51300 334	Maintenance Agreements	13,862	14,737	17,026
51300 351	Rentals (copier)	4,500	4,828	5,100
51300 355	Travel	4,171	2,478	5,500
51300 356	Tuition	0	0	600

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
COUNTY MAYOR (cont.)				
51300 435	Office Supplies	\$ 6,139	\$ 6,230	\$ 6,800
51300 709	Data Processing Equipment (for upgrading computers and operating software)	6,000	6,000	6,000
51300 719	Office Equipment	1,000	1,000	1,000
TOTAL COUNTY MAYOR		\$ 371,838	\$ 403,451	\$ 433,335
COUNTY ATTORNEY				
51400 101	County Official/Administrative Officer	\$ 24,606	\$ 25,098	\$ 25,725
51400 201	Social Security	1,442	1,463	1,510
51400 204	State Retirement	2,261	2,307	2,240
51400 206	Life Insurance	33	32	50
51400 207	Medical Insurance	10,583	10,997	11,300
51400 210	Unemployment Compensation	90	90	90
TOTAL COUNTY ATTORNEY		\$ 39,015	\$ 39,987	\$ 40,915
ELECTION COMMISSION (Inc/Voter Registration)				
51500 105	Supervisor/Director	\$ 63,515	\$ 66,443	\$ 68,682
51500 106	Deputy(ies)	79,345	47,577	49,453
51500 169	Part-time Personnel (2 retirees filling 1 full-time position)	0	11,181	21,521
51500 187	Over-time Pay	9,795	3,423	12,000
51500 189	Other Salaries and Wages (Vacation Pay)	8,864	0	0
51500 189	Other Salaries and Wages (Machine Technicians)	16,491	5,320	18,000
51500 192	Election Commission	8,190	7,260	11,000
51500 193	Election Workers	74,935	36,740	80,000
51500 196	In Service Training	0	0	5,500
51500 201	Social Security	14,969	10,317	13,900
51500 204	State Retirement	14,028	10,714	11,300
51500 206	Life Insurance	200	150	200
51500 207	Medical Insurance	26,334	17,744	18,650
51500 210	Unemployment Compensation	436	380	480
51500 307	Communication	5,282	2,321	4,000
51500 320	Dues and Memberships	300	250	350
51500 330	Lease Payments (copier)	3,090	2,936	3,200
51500 332	Legal Notices, Recording and Court Costs	3,310	6,765	6,500
51500 337	Maintenance and Repair Services - Office Equipment	15,909	9,572	23,000
51500 348	Postal Charges (for mandated mailings)	2,890	242	4,000
51500 351	Rentals (precincts, portalets)	3,611	2,021	4,200
51500 351	Rentals (lease of voting machines, State grant)	0	8,860	3,125
51500 355	Travel	9,552	10,573	9,500
51500 356	Tuition (Leadership Program)	0	500	0
51500 399	Other Contracted Services	17,172	22,916	23,250
51500 435	Office Supplies	3,406	2,675	5,500
51500 499	Other Supplies and Materials	4,007	7,554	8,700
51500 599	Other Charges	246	274	500
51500 709	Data Processing Equipment	3,646	4,946	4,000
51500 790	Other Equipment	5,000	593	6,000
TOTAL ELECTION COMMISSION		\$ 394,523	\$ 300,247	\$ 416,511

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
51600	REGISTER OF DEEDS			
51600 101	County Official/Administrative Officer	\$ 70,572	\$ 73,825	\$ 76,313
51600 106	Deputy(ies)	96,116	99,228	101,928
51600 169	Part-time Personnel	5,956	4,779	5,500
51600 201	Social Security	12,119	12,530	13,004
51600 204	State Retirement	15,318	15,904	15,472
51600 206	Life Insurance	225	225	250
51600 207	Medical Insurance	25,568	25,063	23,400
51600 210	Unemployment Compensation	420	408	425
51600 307	Communication	4,242	2,198	3,300
51600 320	Dues and Memberships	0	135	135
51600 334	Maintenance Agreements (mapper)	121	99	350
51600 351	Rentals (copier)	2,541	2,139	2,500
51600 399	Other Contracted Services (computer services lease)	14,704	14,396	15,000
	(Funding for Account 51600-399 comes from Data Fees collected in Revenue Account #43392 and reserves.)			
51600 435	Office Supplies (\$1,000 funded by reserve account)	1,104	1,350	2,300
51600 719	Office Equipment	390	190	500
	TOTAL REGISTER OF DEEDS	\$ 249,396	\$ 252,469	\$ 260,377
51720	PLANNING			
51720 191	Board and Committee Members Fees	\$ 2,250	\$ 2,300	\$ 4,200
51720 201	Social Security	172	176	325
51720 309	Contracts with Government Agencies	12,250	12,250	12,250
	TOTAL PLANNING	\$ 14,672	\$ 14,726	\$ 16,775
51800	COUNTY BUILDINGS			
51800 105	Supervisor/Director	\$ 27,293	\$ 28,087	\$ 28,785
51800 166	Custodial Personnel	68,423	61,099	72,420
51800 167	Maintenance Personnel (2 positions, 2012-13 FY, 1 is reclassified)	33,250	25,633	42,794
51800 169	Part-time Personnel	0	0	8,200
51800 201	Social Security	8,563	7,578	10,000
51800 204	State Retirement	11,852	10,293	12,330
51800 206	Life Insurance	337	283	350
51800 207	Medical Insurance	39,887	44,377	50,300
51800 210	Unemployment Compensation	589	498	720
51800 304	Architects	12,504	1,250	10,000
51800 307	Communication (Internet, phone lines for support of sprinkler systems and elevators, cell phones)	10,339	14,864	15,000
51800 309	Contracts with Government Agencies (Church Hill City-County Bldg.)	21,499	17,059	24,000
51800 316	Contributions (County share of grant going through City for Kenner House)	0	9,505	0
51800 328	Janitorial Services	8,472	8,697	9,700
51800 329	Laundry Service (uniform rentals for Custodial/Maint. Personnel)	2,533	2,177	3,000
51800 335	Maintenance and Repair Services - Buildings	18,062	23,920	20,000
51800 336	Maintenance and Repair Services - Equipment	1,157	852	3,000
51800 337	Maintenance and Repair Services - Office Equipment	584	536	900
51800 338	Maintenance and Repair Services - Vehicles	1,076	862	2,300
51800 347	Pest Control	3,603	3,768	3,600
51800 347	Pest Control (for Stanley Valley Fire Dept voting precinct)	0	200	300
51800 347	Pest Control (for Rogersville Senior Citizens Center)	0	0	360
51800 351	Rentals (Agriculture Extension, Industrial Commission and WIA office space)	20,073	20,073	20,100
51800 355	Travel	224	0	300
51800 361	Permits	165	315	300
51800 399	Other Contracted Services (fire alarm monitoring/a.c., boiler and elevator maintenance for Courthouse, Annex and Justice Center/Jail)	30,317	52,161	75,000

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
COUNTY BUILDINGS (cont.)				
51800 410	Custodial Supplies	\$ 10,819	\$ 8,409	\$ 12,000
51800 425	Gasoline	3,079	1,861	5,000
51800 435	Office Supplies	151	280	300
51800 446	Small Tools	253	0	2,000
51800 450	Tires and Tubes	261	559	800
51800 452	Utilities	205,700	211,114	250,000
51800 499	Other Supplies and Materials	10,970	9,525	13,000
51800 599	Other Charges (inspection fees - boiler, elevator)	410	480	600
51800 707	Building Improvements (inclg. \$15,950 for CH City/Co Bldg improvements - 13-14FY)	10,566	26,719	40,000
51800 707	Building Improvements (For Church Hill City-County Building)	0	15,950	0
51800 707	Building Improvements (8 HVAC units at Justice Center)	70,117	0	0
51800 707	Building Improvements (additional appropriations for 2012-13 moved to 2013-14)	0	60,000	0
51800 707	Building Improvements (additional appropriations for 2013-14)	0	18,993	27,673
51800 707	Building Improvement (carry-over insurance claim building repairs) (Library Building and Storage Building only for 2014-15 FY)	134,164	0	43,844
51800 707	Building Improvement (carry-over for Health Dept call-back funds)	0	0	26,262
51800 709	Data Processing Equipment	0	0	250
51800 719	Office Equipment	178	500	500
51800 790	Other Equipment	344	4,002	5,000
TOTAL COUNTY BUILDINGS		\$ 767,814	\$ 692,479	\$ 840,988
OTHER GENERAL ADMINISTRATION				
51900 306	Bank Charges (for payroll direct deposit)	\$ 0	\$ 135	\$ 180
51900 320	Dues and Memberships	13,142	13,142	14,000
51900 322	Evaluation and Testing (costs associated with County Drug Policy)	1,990	2,844	4,000
51900 332	Legal Notices, Recording and Court Costs	1,464	1,440	2,200
51900 334	Maintenance Agreements (phone system for County offices)	4,329	0	0
51900 348	Postal Charges	31,789	47,000	50,000
51900 351	Rental (postage machines: County Mayor Office, Courthouse, Justice Center)	5,832	5,631	6,300
51900 399	Other Contracted Services (County Website maintenance, on-line auction fees)	3,940	1,150	6,500
51900 414	Duplicating Supplies	6,945	6,156	7,500
51900 499	Other Supplies & Materials (postal supplies)	892	1,096	1,600
51900 502	Building and Contents Insurance (Library/Kenner Building)	3,979	3,254	6,000
51900 506	Liability Insurance (Coverage for County Property, General Liability, Airport, Law Enforcement, Privacy Liability and Network Risk)	282,959	294,947	324,000
51900 508	Premiums on Corporate Surety Bonds (for elected officials)	4,992	4,819	5,600
51900 513	Workers' Compensation Insurance	134,650	168,963	253,130
51900 515	Liability Claims ("County Pool" Deductibles)	5,415	1,500	8,000
51900 515	Liability Claims (Workers Comp Deductibles)	0	6,000	15,000
51900 599	Other Charges (report filing fees to State, subscription fee for .Gov Domain)	145	145	500
51900 799	Other Capital Outlay (additional phones for offices)	4,266	232	3,500
TOTAL OTHER GENERAL ADMINISTRATION		\$ 506,729	\$ 558,454	\$ 708,010
PRESERVATION OF RECORDS				
51910 307	Communications (2013-14 additional \$249 for caller ID)	\$ 876	\$ 1,303	\$ 1,400
TOTAL PRESERVATION OF RECORDS		\$ 876	\$ 1,303	\$ 1,400
TOTAL GENERAL COUNTY OPERATIONS		\$ 2,438,875	\$ 2,356,029	\$ 2,834,137

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
52000	FINANCE			
52300	PROPERTY ASSESSOR'S OFFICE			
52300 101	County Official/Administrative Officer	\$ 70,572	\$ 73,825	\$ 76,313
52300 106	Deputy(ies)	169,777	160,812	176,440
52300 169	Part-time Personnel	0	0	10,250
52300 189	Other Salaries and Wages (Vacation Pay)		4,173	0
52300 201	Social Security	16,955	16,780	18,970
52300 204	State Retirement	22,088	21,563	21,940
52300 206	Life Insurance	324	314	350
52300 207	Medical Insurance	24,814	25,771	26,500
52300 210	Unemployment Compensation	540	499	640
52300 307	Communication	3,572	2,246	10,000
52300 317	Data Processing Services (printing tax rolls by State Dept.)	20,236	20,212	25,500
52300 320	Dues and Memberships	175	235	275
52300 322	Evaluation and Testing	0	0	150
52300 332	Legal Notices, Recording and Court Costs	93	104	150
52300 334	Maintenance Agreements	3,500	3,000	3,500
52300 337	Maintenance and Repair Services - Office Equipment	0	765	1,350
52300 338	Maintenance and Repair Services - Vehicles	345	240	3,800
52300 351	Rentals	1,555	1,642	1,800
52300 353	Towing Services		75	0
52300 355	Travel	1,699	1,622	4,000
52300 356	Tuition	300	0	600
52300 399	Other Contracted Services (personal property audits)	11,305	6,160	25,000
52300 425	Gasoline	5,227	4,029	8,000
52300 435	Office Supplies	2,589	3,673	5,500
52300 450	Tires and Tubes	505	0	800
52300 499	Other Supplies and Materials	250	95	600
52300 599	Other Charges	118	180	200
52300 718	Motor Vehicles	0	17,500	0
52300 719	Office Equipment	1,809	1,055	4,000
	TOTAL PROPERTY ASSESSOR'S OFFICE	\$ 358,348	\$ 366,570	\$ 426,628
52310	REAPPRAISAL PROGRAM			
52310 105	Supervisor/Director	\$ 37,456	\$ 38,520	\$ 39,483
52310 106	Deputy(ies)	53,663	55,601	56,991
52310 201	Social Security	6,213	6,421	6,600
52310 204	State Retirement	8,374	8,650	8,375
52310 206	Life Insurance	150	150	150
52310 207	Medical Insurance	13,290	13,811	14,200
52310 210	Unemployment Compensation	270	270	270
52310 317	Data Processing Services	7,505	7,559	8,000
52310 334	Maintenance Agreement	0	0	1,450
52310 348	Postal Charges	1,253	1,099	1,500
52310 355	Travel (related to reappraisal)	0	0	2,000
52310 399	Other Contracted Services (for appeals)	0	0	1,500
52310 435	Office Supplies	0	0	700
	TOTAL REAPPRAISAL PROGRAM	\$ 128,174	\$ 132,081	\$ 141,219

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
52400	COUNTY TRUSTEE'S OFFICE			
52400 101	County Official/Administrative Officer	\$ 70,572	\$ 73,825	\$ 76,313
52400 106	Deputy(ies)	72,192	69,223	74,844
52400 168	Temporary Personnel	28,000	26,700	32,000
52400 169	Part-time Personnel	0	2,895	0
52400 189	Other Salaries and Wages (Vacation Pay)	1,870	0	0
52400 201	Social Security	12,488	12,362	13,650
52400 204	State Retirement	12,599	12,398	13,121
52400 206	Life Insurance	184	182	200
52400 207	Medical Insurance	8,714	5,115	5,300
52400 210	Unemployment Compensation	518	674	690
52400 307	Communication	4,549	2,663	4,000
52400 320	Dues and Memberships	160	160	160
52400 332	Legal Notices, Recording and Court Costs	154	149	175
52400 337	Maintenance and Repair Services-Office Equipment	14,847	15,847	17,000
52400 351	Rentals	1,603	1,603	1,603
52400 355	Travel	2,029	3,169	3,500
52400 356	Tuition (for Public Official Certification through CTAS)	0	0	600
52400 399	Other Contracted Services (PRESTO for tax notices; shredding old documents)	9,900	9,450	9,600
52400 435	Office Supplies	3,413	3,967	5,000
52400 709	Data Processing Equipment (computers and/or printers)	4,918	3,750	3,000
52400 799	Other Capital Outlay (including cash counter in 2012-13FY and bar code scanners in 2013-14 FY)	2,182	2,659	4,500
	TOTAL COUNTY TRUSTEE'S OFFICE	\$ 250,892	\$ 246,791	\$ 265,256
52500	COUNTY CLERK'S OFFICE			
52500 101	County Official/Administrative Officer	\$ 70,572	\$ 73,825	\$ 76,313
52500 106	Deputy(ies)	320,573	330,950	355,482
52500 169	Part-time Personnel	20,564	22,932	3,588
52500 189	Other Salaries & Wages (Vacation Pay)	4,323	0	0
52500 199	Other Per Diem and Fees	200	200	200
52500 201	Social Security	28,639	29,294	30,600
52500 204	State Retirement	35,606	37,138	37,500
52500 206	Life Insurance	565	582	650
52500 207	Medical Insurance	74,095	74,957	71,000
52500 210	Unemployment Compensation	1,138	1,271	1,350
52500 307	Communication	8,210	8,820	8,000
52500 320	Dues and Memberships	150	150	150
52500 322	Evaluation and Testing	0	0	300
52500 332	Legal Notices, Recording and Court Costs	233	401	400
52500 337	Maintenance and Repair Services - Office Equipment	17,441	20,858	22,000
52500 351	Rentals (copier)	2,994	3,024	3,700
52500 355	Travel	1,785	2,393	4,000
52500 356	Tuition (for CTAS Public Official Certification)	0	0	900
52500 399	Other Contracted Services (Website hosting fee, courier service)	600	2,600	10,500
52500 435	Office Supplies	4,355	6,051	9,000
52500 499	Other Supplies and Materials (State contract paper and toner)	0	0	4,800
52500 719	Office Equipment	13,413	20,956	10,000
	TOTAL COUNTY CLERK'S OFFICE	\$ 605,456	\$ 636,402	\$ 650,433
	TOTAL FINANCE	\$ 1,342,870	\$ 1,381,844	\$ 1,483,536

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
53000	ADMINISTRATION OF JUSTICE			
53120	CIRCUIT COURT			
53120 101	County Official/Administrative Officer	\$ 70,572	\$ 73,825	\$ 76,313
53120 106	Deputy(ies)	238,572	258,930	276,972
53120 169	Part-time Personnel	20,813	17,502	16,913
53120 189	Other Salaries and Wages (Vacation Pay)	4,916	0	0
53120 194	Jury and Witness Expenses	2,865	2,100	5,000
53120 201	Social Security	24,213	25,326	26,930
53120 204	State Retirement	28,430	30,278	30,670
53120 206	Life Insurance	545	587	600
53120 207	Medical Insurance	29,978	37,848	48,000
53120 210	Unemployment Compensation	1,186	1,259	1,300
53120 307	Communication	8,679	5,821	8,000
53120 320	Dues and Memberships	120	120	120
53120 332	Legal Notices, Recording and Court Costs	205	214	345
53120 334	Maintenance Agreements	17,662	15,039	22,000
53120 351	Rentals (copier)	1,620	1,620	1,850
53120 355	Travel	1,658	1,313	2,000
53120 356	Tuition (renewal fee for Certified Public Administrator Certificate)	0	0	300
53120 435	Office Supplies	18,807	11,462	19,000
53120 499	Other Supplies and Materials	3,711	1,673	1,500
53120 599	Other Charges (document shredding services)	0	0	0
53120 709	Data Processing Equipment (2013-14 budget amendment with remainder carried-over to 2014-15 FY)	123	11,528	12,871
53120 709	Data Processing Equipment (funded by total balance from data fee reserve account)	0	0	52,118
53120 709	Data Processing Equipment (funded by data fee collection estimates for 2014-2015 in Revenue Accounts 42190 and 42390)	0	0	20,000
53120 719	Office Equipment	4,769	4,287	4,000
	TOTAL CIRCUIT COURT	\$ 479,444	\$ 500,732	\$ 626,802
53200	CRIMINAL COURT			
53200 194	Jury and Witness Expenses	\$ 9,261	\$ 7,396	\$ 10,000
53200	TOTAL CRIMINAL COURT	\$ 9,261	\$ 7,396	\$ 10,000
53300	GENERAL SESSIONS COURT			
53300 102	Judge(s)	\$ 153,077	\$ 156,292	\$ 158,636
53300 161	Secretary(s)	29,729	25,105	25,733
53300 162	Clerical Personnel	23,209	25,765	26,409
53300 169	Part-time Personnel	0	4,758	5,000
53300 189	Other Salaries & Wages (Vacation Pay)	5,682	0	0
53300 201	Social Security	15,214	12,742	13,500
53300 204	State Retirement	16,588	19,038	18,300
53300 206	Life Insurance	128	150	150
53300 207	Medical Insurance	18,519	32,676	43,500
53300 210	Unemployment Compensation	208	228	180
53300 307	Communication (includes Internet service)	1,913	1,424	2,000
53300 322	Evaluation & Testing	3,100	0	2,400
53300 337	Maintenance and Repair Services - Office Equipment	1,391	185	2,200
53300 351	Rental (copier)	0	1,260	1,800
53300 355	Travel (three mandatory judicial conferences, including training for new Judges)	2,437	1,242	3,300
53300 435	Office Supplies	648	773	1,000
53300 499	Other Supplies and Materials	321	120	2,600
53300 599	Other Charges (Drug Court Fees, collected in Revenue Accounts 42141 and 42341, that were sent to the State)	7,881	0	0

HAWKINS COUNTY, TENNESSEE
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
GENERAL SESSIONS COURT (cont.)				
53300 709	Data Processing Equipment	\$ 1,019	\$ 1,188	\$ 2,000
53300 790	Other Equipment	0	641	0
53300 799	Other Capital Outlay	901	0	1,200
TOTAL GENERAL SESSIONS COURT		\$ 281,965	\$ 283,587	\$ 309,908
DRUG COURT (State grant funds most expenditures)				
53330 189	Other Salaries and Wages	\$ 0	\$ 9,209	\$ 28,309
53330 201	Social Security	0	621	2,166
53330 204	State Retirement	0	846	2,457
53330 206	Life Insurance	0	17	50
53330 207	Medical Insurance	0	1,814	5,714
53330 210	Unemployment Compensation	0	90	90
53330 307	Communication	0	252	1,700
53330 348	Postal Charges	0	0	0
53330 349	Printing, Stationery and Forms	0	0	114
53330 355	Travel	0	3,868	3,000
53330 399	Other Contracted Services	0	3,728	4,000
53330 499	Other Supplies and Materials	0	3,451	1,007
53330 513	Workman's Compensation Insurance	0	34	93
53330 599	Other Charges	0	4,300	3,000
TOTAL DRUG COURT		\$ 0	\$ 28,230	\$ 51,700
CHANCERY COURT				
53400 194	Jury and Witness Expenses	\$ 0	\$ 0	\$ 1,000
53400 201	Social Security	10,622	11,139	11,300
53400 204	State Retirement	14,905	15,372	14,850
53400 206	Life Insurance	232	232	250
53400 207	Medical Insurance	38,783	34,647	34,000
53400 210	Unemployment Compensation	450	450	450
53400 307	Communication	3,444	1,982	3,000
53400 320	Dues and Memberships	0	120	220
53400 334	Maintenance Agreements	6,798	9,161	12,375
53400 351	Rental (copier)	4,367	4,364	4,500
53400 355	Travel	639	793	1,000
53400 356	Tuition	0	0	100
53400 399	Other Contracted Services (lease for digital imaging equipment, funded by data fee collections in Revenue Account 42530)	0	4,786	6,100
53400 435	Office Supplies	5,064	5,953	5,000
53400 709	Data Processing Equipment (funded by data fee collections in Revenue Account 42530)	1,101	4,884	2,500
53400 719	Office Equipment	3,152	635	2,000
TOTAL CHANCERY COURT		\$ 89,557	\$ 94,518	\$ 98,645
JUVENILE COURT				
53500 102	Judge(s)	\$ 61,231	\$ 62,517	\$ 63,454
53500 161	Secretary(s)	22,599	23,051	23,627
53500 162	Clerical Personnel	21,712	23,051	23,627
53500 169	Part-time Personnel	500	426	513
53500 196	In-Service Training (mandatory training, most times paid by State)	639	231	3,000
53500 201	Social Security	7,011	7,173	7,350
53500 204	State Retirement	9,699	9,982	9,620
53500 206	Life Insurance	150	150	150
53500 207	Medical Insurance	23,135	24,236	25,100

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
JUVENILE COURT (cont.)				
53500 210	Unemployment Compensation	\$ 185	\$ 184	\$ 185
53500 320	Dues and Memberships	170	80	400
53500 355	Travel	0	51	700
53500 499	Other Supplies and Materials (bottled water)	316	324	320
TOTAL JUVENILE COURT		\$ 147,347	\$ 151,456	\$ 158,046
COURTROOM SECURITY (All expenditures are funded by Litigation Taxes for Courtroom Security and/or from Reserves.)				
53920 106	Deputies (3 Officers for Courtroom Security)	\$ 70,232	\$ 72,195	\$ 74,036
53920 187	Overtime Pay	533	745	1,000
53920 189	Other Salaries & Wages	0	0	1,000
53920 196	In-Service Training	86	77	1,000
53920 201	Social Security	4,739	4,571	5,000
53920 204	State Retirement	6,504	6,251	6,700
53920 206	Life Insurance	148	149	150
53920 207	Medical Insurance	14,502	22,982	25,100
53920 210	Unemployment Compensation	268	358	270
53920 322	Evaluation & Testing	0	0	250
53920 399	Other Contracted Services (panic buttons monitoring)	0	0	420
53920 431	Law Enforcement Supplies	0	407	500
53920 451	Uniforms	0	718	1,500
53920 506	Liability Insurance (law enforcement liability)	2,671	2,862	2,862
53920 513	Workman's Compensation Insurance	2,829	3,525	3,610
53920 716	Law Enforcement Equipment	0	350	500
53920 790	Other Equipment (inclg. security cameras and equipment for Courthouse - 2013-14)	4,950	31,176	5,000
53920 799	Other Capital Outlay	0	0	200
TOTAL COURTROOM SECURITY		\$ 107,462	\$ 146,366	\$ 129,098
TOTAL ADMINISTRATION OF JUSTICE		\$ 1,115,036	\$ 1,212,285	\$ 1,384,199
PUBLIC SAFETY				
LAW ENFORCEMENT				
SHERIFF'S DEPARTMENT				
54110 101	County Official/Administrative Officer	\$ 77,629	\$ 81,208	\$ 83,945
54110 106	Deputy(ies), (33 Positions, including 4 Corporals, 3 Court Officers and 6 SRO's)	796,681	886,784	989,427
54110 107	Detective(s), (12 Positions)	371,427	411,024	429,136
54110 109	Captain (1 Position)	50,215	51,219	52,498
54110 110	Lieutenant(s), (4 Positions)	158,510	163,340	170,106
54110 115	Sergeant(s), (6 Positions including 1 SRO)	207,725	216,176	236,444
54110 140	Salary Supplements (All but \$3,000 is funded by the State.)	28,800	32,400	62,061
54110 161	Secretary(s), (2 Positions)	49,025	50,825	52,969
54110 161	Secretary(s), (1 New Position for 2014-2015)	0	0	22,536
54110 169	Part-time Personnel	0	7,500	8,000
54110 170	School Resource Officer(s), (4 Positions)	77,844	99,714	115,011
(All costs associated with these 4 SRO's are funded by BOE.)				
54110 187	Overtime Pay (partially funded by sources other than County revenue)	39,075	49,101	50,000
54110 187	Overtime Pay (grant)	0	15,348	23,344
54110 189	Other Salaries and Wages (Vacation Pay)	20,644	21,385	15,000
54110 196	In-Service Training	18,692	13,187	20,000
54110 201	Social Security	132,425	146,028	162,100
54110 201	Social Security (grant)	0	1,174	1,786
54110 204	State Retirement	168,115	183,055	191,800
54110 204	State Retirement (grant)	0	1,411	2,144
54110 206	Life Insurance	2,797	2,994	3,200
54110 207	Medical Insurance	263,239	303,816	315,000

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
SHERIFF'S DEPARTMENT (cont.)				
54110 210	Unemployment Compensation	\$ 5,014	\$ 5,815	\$ 6,750
54110 307	Communication	21,448	19,849	23,000
54110 316	Contributions (to E-911 for share of NCIC User Fees)	2,701	2,701	2,800
54110 320	Dues and Memberships	0	380	5,700
54110 322	Evaluation and Testing	0	250	1,500
54110 334	Maintenance Agreements	5,286	4,359	9,500
54110 336	Maintenance and Repair Services - Equipment	1,050	1,030	3,500
54110 337	Maintenance and Repair Services - Office Equipment	4,093	3,237	6,000
54110 338	Maintenance and Repair Services - Vehicles	50,559	66,464	75,000
54110 351	Rentals (copiers)	3,477	3,526	7,500
54110 353	Towing Service	1,540	920	2,000
54110 355	Travel (used for transporting prisoners from out-of-State when necessary)	637	863	2,000
54110 399	Other Contracted Services (meth lab cleanup costs and marking patrol cars)	3,783	349	1,000
54110 411	Data Processing Supplies	267	484	3,800
54110 425	Gasoline	213,567	191,257	225,000
54110 431	Law Enforcement Supplies	9,103	11,415	15,000
54110 435	Office Supplies	2,136	3,155	5,000
54110 450	Tires and Tubes	17,083	22,330	25,000
54110 451	Uniforms	13,459	19,178	20,000
54110 499	Other Supplies and Materials	1,565	936	2,000
54110 499	Other Supplies and Materials (grant)	0	0	2,000
54110 506	Liability Insurance (law liability for SRO's funded by BOE)	2,671	3,578	3,578
54110 513	Workers Compensation Insurance (for SRO's funded by BOE)	3,106	4,642	7,360
54110 524	In-Service/Staff Development (for mandated training)	0	140	1,000
54110 599	Other Charges (participation fees for obtaining federal surplus property, tags for vehicles)	659	1,366	1,500
54110 709	Data Processing Equipment	1,026	6,803	7,500
54110 716	Law Enforcement Equipment	3,034	16,928	21,000
54110 716	Law Enforcement Equipment (grant)	0	6,838	4,159
54110 718	Motor Vehicles	639,069	0	246,000
54110 719	Office Equipment	159	4,568	5,000
TOTAL SHERIFF'S DEPARTMENT		\$ 3,469,335	\$ 3,141,050	\$ 3,747,654
DRUG ENFORCEMENT				
54150 140	Salary Supplements (Drug Task Force Officer)	\$ 550	\$ 1,600	\$ 4,800
54150 201	Social Security	37	103	370
54150 204	State Retirement	51	129	420
TOTAL DRUG ENFORCEMENT		\$ 638	\$ 1,832	\$ 5,590
ADMINISTRATION OF THE SEXUAL OFFENDER REGISTRY				
54160 411	Data Processing Supplies	\$ 0	\$ 0	\$ 250
54160 435	Office Supplies	0	0	250
54160 599	Other Charges (collections from Revenue #43395 that are sent to State)	1,120	650	2,000
54160 709	Data Processing Equipment	212	150	1,000
54160 719	Office Equipment	0	0	1,000
TOTAL ADMINISTRATION OF THE SEXUAL OFFENDER REGISTRY		\$ 1,332	\$ 800	\$ 4,500

HAWKINS COUNTY, TENNESSEE
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
54200	CORRECTIONS			
54210	JAIL			
54210 110	Lieutenant (Jail Administrator, 1 Position)	\$ 25,993	\$ 33,118	\$ 35,214
54210 160	Guards, (39 Positions, including Supervisors, Senior Guards and Transporter)	910,013	917,898	1,040,034
54210 160	Guards, (2 New Workcrew Positions for 2014-2015)	0	0	45,072
54210 160	Guards, (addition for Certified Corrections Officers)	0	0	21,710
54210 165	Cafeteria Personnel, (3 Positions)	53,719	53,278	57,858
54210 169	Part-time Personnel (Part-time Guard)	10,122	18,068	30,000
54210 187	Overtime Pay	44,195	51,327	50,000
54210 189	Other Salaries and Wages (Vacation Pay)	13,789	21,862	20,000
54210 196	In-Service Training	3,906	1,651	6,000
54210 201	Social Security	74,262	76,994	88,800
54210 204	State Retirement	86,071	84,860	108,500
54210 206	Life Insurance	2,076	2,073	2,300
54210 207	Medical Insurance	178,045	166,986	175,000
54210 210	Unemployment Compensation	4,973	5,041	5,900
54210 307	Communication	4,441	5,571	5,500
54210 322	Evaluation & Testing	2,000	2,625	3,000
54210 334	Maintenance Agreements	4,992	4,977	10,000
54210 335	Maintenance and Repair Services - Buildings	8,276	9,935	10,000
54210 336	Maintenance and Repair Services - Equipment	9,663	6,633	20,000
54210 337	Maintenance and Repair Services - Office Equipment	5,077	5,285	6,000
54210 340	Medical and Dental Services	251,283	279,038	320,000
54210 348	Postal Charges	0	0	2,500
54210 351	Rentals	2,528	2,507	3,000
54210 355	Travel	259	287	1,500
54210 399	Other Contracted Services (maintenance/service contracts allocated for Jail)	11,949	9,780	20,000
54210 410	Custodial Supplies	26,262	28,087	25,000
54210 411	Data Processing Supplies	230	1,134	2,000
54210 421	Food Preparation Supplies	19,337	17,636	20,000
54210 422	Food Supplies	282,467	310,979	301,000
54210 435	Office Supplies	1,277	2,297	3,800
54210 441	Prisoners Clothing	4,851	5,128	8,000
54210 451	Uniforms	4,954	12,838	10,000
54210 452	Utilities	113,616	116,304	140,000
54210 499	Other Supplies and Materials	27,541	34,313	30,000
54210 507	Medical Claims	101,518	131,474	150,000
54210 599	Other Charges	0	0	6,000
54210 707	Building Improvements	56,758	0	15,000
54210 709	Data Processing Equipment	2,130	6,420	8,000
54210 710	Food Service Equipment	1,750	5,751	8,000
54210 719	Office Equipment	827	3,620	2,500
54210 790	Other Equipment	2,429	12,510	7,500
54210 799	Other Capital Outlay	199	0	1,000
	TOTAL JAIL	\$ 2,353,778	\$ 2,448,285	\$ 2,825,688
54240	JUVENILE SERVICES			
54240 105	Supervisor/Director (Position added 14-15FY, moved from Account 112)	\$ 0	\$ 0	\$ 35,797
54240 112	Youth Service Officers	59,215	60,895	30,827
54240 201	Social Security	4,071	4,200	4,640
54240 204	State Retirement	5,442	5,596	5,800
54240 206	Life Insurance	100	100	100
54240 207	Medical Insurance	9,845	10,230	10,550
54240 210	Unemployment Compensation	180	180	180
54240 307	Communication	4,736	3,830	4,700

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
JUVENILE SERVICES (cont.)				
54240 310	Contracts with Other Public Agencies (Juvenile Detention Ctr., Johnson City)	\$ 84,175	\$ 102,634	\$ 100,000
54240 322	Evaluation & Testing (drug testing ordered by the Judge, partially funded by collections in Revenue Account 42410)	3,390	1,400	5,300
54240 337	Maintenance and Repair Services - Office Equipment (technical support)	4,512	5,150	11,400
54240 351	Rental	2,749	2,819	2,700
54240 355	Travel	858	593	1,300
54240 399	Other Contracted Services (Internet services for TCA references)	1,308	0	1,200
54240 435	Office Supplies	2,543	3,010	3,000
54240 499	Other Supplies and Materials	1,601	1,922	2,000
54240 709	Data Processing Equipment and Software Upgrades	0	15,715	0
54240 719	Office Equipment	2,890	784	3,000
TOTAL JUVENILE SERVICES		\$ 187,615	\$ 219,058	\$ 222,494
FIRE PREVENTION AND CONTROL				
54310 196	In-service Training (Industrial Fire Training & Education)	\$ 0	\$ 4,000	\$ 485
54310 316	Contributions	233,000	237,000	237,000
TOTAL FIRE PREVENTION AND CONTROL		\$ 233,000	\$ 241,000	\$ 237,485
EMERGENCY MANAGEMENT				
RESCUE SQUAD				
54420 316	Contributions	\$ 100,000	\$ 100,000	\$ 100,000
TOTAL RESCUE SQUAD		\$ 100,000	\$ 100,000	\$ 100,000
DISASTER RELIEF				
54430 499	Other Supplies & Materials	\$ 3,565	\$ 0	\$ 3,000
54430 499	Other Supplies & Materials (Wal-Mart Grants)	2,353	746	8,401
TOTAL DISASTER RELIEF		\$ 5,918	\$ 746	\$ 11,401
OTHER EMERGENCY MANAGEMENT				
54490 105	Supervisor/Director	\$ 34,363	\$ 35,365	\$ 39,376
54490 169	Part-time Personnel	9,950	9,256	11,250
54490 201	Social Security	3,187	3,203	3,680
54490 204	State Retirement	3,158	3,250	3,420
54490 206	Life Insurance	50	50	50
54490 207	Medical Insurance	4,922	5,115	5,300
54490 210	Unemployment Compensation	180	175	200
54490 307	Communications (12-13FY includes NAWAS -TEMA Communication)	7,073	7,531	8,500
54490 316	Contributions (E-911 and Emergency Response Team)	195,000	195,000	195,000
54490 320	Dues & Memberships	0	100	200
54490 336	Maintenance & Repair Services - Equipment (repeaters & generators in communication towers, partially funded by other agencies and Sheriff's Dept's)	7,100	7,364	14,000
54490 337	Maintenance & Repair Services - Office Equipment	0	0	1,500
54490 338	Maintenance & Repair Services - Vehicles	692	813	1,500
54490 349	Printing Charges (Basic Emergency Operations Plan-4 years)	0	0	1,000
54490 351	Rentals (increased to update copier)	48	566	1,200
54490 355	Travel	1,132	674	1,400
54490 399	Other Contracted Services (license renewals and DeltAlert System contract)	9,500	0	12,100
54490 425	Gasoline (for two vehicles)	4,786	7,398	6,000
54490 435	Office Supplies	357	452	500
54490 450	Tires & Tubes	605	1,013	900

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
OTHER EMERGENCY MANAGEMENT (cont.)				
54490 451	Uniforms	\$ 0	\$ 315	\$ 500
54490 499	Other Supplies and Materials	1,560	1,235	2,500
54490 513	Workers Compensation Insurance	304	356	410
54490 599	Other Charges (vehicle tags, miscellaneous filing fees)	35	0	100
54490 708	Communications Equipment	9,064	6,887	2,150
54490 708	Communications Equipment (replace storm-damaged equipment at Clinch tower)	0	2,180	24,750
54490 709	Data Processing Equipment	0	0	800
54490 718	Motor Vehicles (Homeland Security Grant)	26,380	0	0
54490 790	Other Equipment (grants and grant matches, HMEGP 2014-15)	31,878	4,328	3,000
54490 799	Other Capital Outlay (grants)	38,099	0	5,000
TOTAL OTHER EMERGENCY MANAGEMENT		\$ 389,423	\$ 292,626	\$ 346,286
COUNTY CORONER/MEDICAL EXAMINER				
54610 199	Other Per Diem and Fees	\$ 26,785	\$ 25,425	\$ 28,000
54610 309	Contracts with Government Agencies (ETSU)	72,958	77,116	87,710
54610 499	Other Supplies and Materials	0	0	1,500
54610 599	Other Charges	8,344	11,721	12,000
TOTAL COUNTY CORONER/MEDICAL EXAMINER		\$ 108,087	\$ 114,262	\$ 129,210
OTHER PUBLIC SAFETY				
54900 105	Supervisor/Director (position eliminated in the 12-13FY)	\$ 19,431	\$ 0	\$ 0
54900 189	Other Salaries and Wages (Vacation Pay)	6,048	0	0
54900 201	Social Security	1,712	0	0
54900 204	State Retirement	1,786	0	0
54900 206	Life Insurance	17	0	0
54900 207	Medical Insurance	5,436	0	0
54900 210	Unemployment Compensation	90	0	0
54900 307	Communication (includes Internet service)	1,481	0	0
54900 337	Maintenance and Repair Services - Office Equipment	109	0	0
54900 338	Maintenance and Repair Services-Vehicles (Litter Pick-up vehicles)	246	0	0
54900 425	Gasoline (Litter Pick-up Vehicles)	7,247	0	0
54900 435	Office Supplies	340	0	0
54900 499	Other Supplies and Materials (includes Litter Pick-up supplies)	46	0	0
TOTAL OTHER PUBLIC SAFETY		\$ 43,989	\$ 0	\$ 0
TOTAL PUBLIC SAFETY		\$ 6,893,115	\$ 6,559,659	\$ 7,630,308
PUBLIC HEALTH AND WELFARE				
LOCAL HEALTH PROGRAMS				
LOCAL HEALTH CENTER				
55110 140	Salary Supplements	\$ 15,471	\$ 15,703	\$ 15,862
55110 189	Other Salaries and Wages	122,855	131,028	134,304
55110 201	Social Security	8,902	9,438	10,000
55110 204	State Retirement	10,620	10,868	10,000
55110 206	Life Insurance	199	191	200
55110 207	Medical Insurance	9,808	10,192	20,650
55110 210	Unemployment Compensation	432	468	450

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
LOCAL HEALTH CENTER (cont.)				
55110 307	Communication	\$ 18,317	\$ 21,376	\$ 20,000
55110 320	Dues and Memberships	200	375	375
55110 330	Operating Lease Payments (copiers)	4,200	4,200	4,200
55110 335	Maintenance and Repair Services - Building	10,771	0	0
55110 336	Maintenance and Repair Services - Equipment	1,505	1,564	2,500
55110 347	Pest Control	1,078	1,078	1,080
55110 348	Postal Charges	7,500	7,463	7,500
55110 355	Travel	8,324	9,008	10,000
55110 399	Other Contracted Services	55,635	56,051	65,000
55110 410	Custodial Supplies	5,995	6,964	7,000
55110 413	Drugs and Medical Supplies	2,331	1,523	2,500
55110 435	Office Supplies	7,952	8,427	8,000
55110 499	Other Supplies and Materials	3,476	3,901	4,500
55110 513	Workers Compensation Insurance	723	769	600
55110 599	Other Charges	919	1,155	1,000
55110 799	Other Capital Outlay	13,915	13,765	14,245
TOTAL LOCAL HEALTH CENTER		\$ 311,128	\$ 315,507	\$ 339,966
AMBULANCE/EMERGENCY MEDICAL SERVICES				
55130 316	Contributions (H.C. EMS and C.H. EMS)	\$ 60,000	\$ 60,000	\$ 60,000
TOTAL AMBULANCE/EMERGENCY MEDICAL SERVICES		\$ 60,000	\$ 60,000	\$ 60,000
OTHER LOCAL HEALTH SERVICES (State Grant)				
55190 189	Other Salaries and Wages	\$ 292,854	\$ 294,025	\$ 343,200
55190 201	Social Security	20,004	21,488	26,500
55190 204	State Retirement	15,070	23,239	28,544
55190 206	Life Insurance	258	250	300
55190 207	Medical Insurance	23,782	14,942	22,156
55190 210	Unemployment Compensation	947	921	1,500
55190 355	Travel	8,208	8,821	10,700
55190 506	Liability Insurance	7,304	8,901	9,000
55190 513	Workers Compensation Insurance	1,725	1,726	1,300
55190 599	Other Charges	400	0	0
TOTAL OTHER LOCAL HEALTH SERVICES		\$ 370,552	\$ 374,313	\$ 443,200
PUBLIC WELFARE				
AID TO DEPENDENT CHILDREN				
55520 599	Other Charges	\$ 6,161	\$ 6,030	\$ 6,500
TOTAL AID TO DEPENDENT CHILDREN		\$ 6,161	\$ 6,030	\$ 6,500
OTHER PUBLIC HEALTH AND WELFARE (State Grant)				
55900 302	Advertising	\$ 0	\$ 0	\$ 11,400
55900 355	Travel	0	0	143
55900 399	Other Contracted Services	0	160	1,697
55900 499	Other Supplies and Materials	0	6,104	23,396
55900 599	Other Charges	0	0	200
TOTAL OTHER PUBLIC HEALTH AND WELFARE		\$ 0	\$ 6,264	\$ 36,836
TOTAL PUBLIC HEALTH AND WELFARE		\$ 747,841	\$ 762,114	\$ 886,502

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
56000	SOCIAL, CULTURAL AND RECREATIONAL SERVICES			
56100	ADULT ACTIVITIES			
56100 316	Contributions	\$ 2,000	\$ 2,000	\$ 2,000
	TOTAL ADULT ACTIVITIES	\$ 2,000	\$ 2,000	\$ 2,000
56300	SENIOR CITIZENS ASSISTANCE			
56300 105	Supervisor/Director (Rogersville)	\$ 24,983	\$ 25,687	\$ 27,068
56300 130	Social Worker (ADRC Grant)	15,751	9,361	0
56300 146	Bus Drivers	15,935	16,890	17,312
56300 161	Secretary(s)	21,777	18,566	21,397
56300 189	Other Salaries & Wages (Vacation Pay)	0	2,390	0
56300 201	Social Security	5,386	5,203	5,100
56300 204	State Retirement	5,762	5,614	5,710
56300 206	Life Insurance	127	125	130
56300 207	Medical Insurance	16,622	16,185	19,700
56300 210	Unemployment Compensation	363	375	275
56300 307	Communication (includes State grant)	3,855	4,318	5,530
56300 309	Contracts with Government Agencies (FTHRA and UETHDA)	28,036	26,536	26,536
56300 316	Contributions (Church Hill and Mt. Carmel)	40,000	40,000	40,000
56300 316	Contributions (Mooresburg Community Assoc)	0	2,000	2,000
56300 316	Contributions (Surgoinsville)	0	0	5,000
56300 338	Maintenance and Repair Services - Vehicles (grant match)	299	241	300
56300 351	Rentals (copier rental)	1,797	912	1,800
56300 354	Transportation - Other than Students (State grant)	7,521	9,600	8,600
56300 355	Travel (includes ADRC Grant 2012-13, 2013-14)	3,141	1,689	1,200
56300 399	Other Contracted Services (Health Promotion, totally County-funded due to loss of State grant)	2,578	2,500	2,500
56300 410	Custodial Supplies	691	699	1,000
56300 425	Gasoline (grant match)	385	759	1,000
56300 435	Office Supplies	549	550	550
56300 452	Utilities	5,152	5,020	6,000
56300 499	Other Supplies and Materials (grant funds)	0	208	292
56300 513	Workers Compensation Insurance (ADRC Grant only)	508	307	0
56300 599	Other Charges (ADRC Grant)	275	361	300
56300 790	Other Equipment	200	170	200
	TOTAL SENIOR CITIZENS ASSISTANCE	\$ 201,693	\$ 196,266	\$ 199,500
56500	LIBRARIES			
56500 316	Contributions	\$ 99,000	\$ 99,000	\$ 99,000
56500 316	Contributions (Hawkins Co. Imagination Library)	0	2,000	2,000
	TOTAL LIBRARIES	\$ 99,000	\$ 101,000	\$ 101,000

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
56700	PARKS AND FAIR BOARDS			
56700 166	Custodial Personnel	\$ 23,639	\$ 24,112	\$ 24,715
56700 167	Maintenance Personnel	17,964	18,482	18,944
56700 168	Temporary Personnel (Laurel Run Park, Reservations Clerk/Maintenance)	10,755	10,191	11,275
56700 169	Part-time Personnel (Laurel Run Park)	5,864	4,278	5,510
56700 169	Part-time Personnel (Saint Clair Park)	4,250	2,610	4,356
56700 201	Social Security	4,773	4,559	4,900
56700 204	State Retirement	3,824	3,914	3,797
56700 206	Life Insurance	100	100	100
56700 207	Medical Insurance	5,242	5,466	5,600
56700 210	Unemployment Compensation	389	337	390
56700 307	Communication (includes air card for Internet services)	1,445	1,358	1,500
56700 321	Engineering Services	0	0	0
56700 335	Maintenance and Repair Services - Buildings	0	0	500
56700 336	Maintenance and Repair Services - Equipment (tractor, mowers)	453	1,113	2,000
56700 337	Maintenance and Repair Services - Office Equipment	478	298	400
56700 338	Maintenance and Repair Services - Vehicles	725	628	2,000
56700 351	Rentals (Direct TV and portalets)	2,660	2,836	4,000
56700 399	Other Contracted Services (septic tank service, both parks)	475	0	0
56700 409	Crushed Stone	2,383	2,545	4,500
56700 410	Custodial Supplies (both parks)	2,006	2,189	3,000
56700 415	Electricity	6,385	6,862	7,200
56700 425	Gasoline	6,607	6,617	7,000
56700 435	Office Supplies	13	176	200
56700 442	Propane	819	628	800
56700 446	Small Tools	284	241	500
56700 450	Tires and Tubes	250	666	1,000
56700 451	Uniforms	268	0	0
56700 454	Water and Sewer	545	523	800
56700 499	Other Supplies and Materials	6,341	4,019	6,000
56700 599	Other Charges	0	18	50
56700 707	Building Improvements (addition to mobile home)	24,276	8,006	0
56700 709	Data Processing Equipment	0	0	0
56700 717	Maintenance Equipment	0	8,995	0
56700 718	Motor Vehicles	0	9,400	0
56700 719	Office Equipment	35	150	500
56700 790	Other Equipment (mowers, trimmers, security cameras, etc.)	7,609	974	1,000
56700 791	Other Construction	0	1,970	3,000
56700 799	Other Capital Outlay (for Wetlands Project and/or repairs at both parks)	3,893	8,589	19,000
	TOTAL PARKS AND FAIR BOARDS	\$ 144,750	\$ 142,850	\$ 144,537
	TOTAL SOCIAL, CULTURAL AND RECREATIONAL SERVICES	\$ 447,443	\$ 442,116	\$ 447,037
57000	AGRICULTURE AND NATURAL RESOURCES			
57100	AGRICULTURE EXTENSION SERVICE			
57100 103	Assistant	\$ 9,324	\$ 9,306	\$ 13,212
57100 140	Salary Supplements (includes UT and TSU agents)	54,053	38,822	75,000
57100 201	Social Security	713	712	6,700
57100 210	Unemployment Compensation	84	92	132
57100 307	Communication	4,449	3,817	4,500
57100 351	Rentals (copier)	1,822	1,777	1,935
57100 355	Travel	1,922	1,689	2,600
57100 513	Workers Compensation Insurance	33	35	132
57100 599	Other Charges (for supplies and program support paid to Ag. Extens. Serv. Office)	2,200	2,200	2,400
57100 790	Other Equipment	3,000	0	3,000
	TOTAL AGRICULTURE EXTENSION SERVICE	\$ 77,600	\$ 58,450	\$ 109,611

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
57300	FOREST SERVICE			
57300 310	Contracts with Other Public Agencies	\$ 1,500	\$ 1,500	\$ 1,500
	TOTAL FOREST SERVICE	\$ 1,500	\$ 1,500	\$ 1,500
57500	SOIL CONSERVATION			
57500 162	Clerical Personnel	\$ 28,267	\$ 27,261	\$ 29,808
57500 169	Part-time Personnel	4,995	6,328	7,421
57500 189	Other Salaries and Wages (Vacation Pay)	0	3,579	0
57500 201	Social Security	2,201	2,571	2,850
57500 204	State Retirement	2,598	2,450	2,550
57500 206	Life Insurance	50	46	50
57500 207	Medical Insurance	7,795	4,678	5,250
57500 210	Unemployment Compensation	140	153	163
57500 310	Contracts with Other Public Agencies (for supplies and operating costs)	3,500	3,500	4,000
57500 316	Contributions	0	9,000	9,000
	TOTAL SOIL CONSERVATION	\$ 49,546	\$ 59,566	\$ 61,092
57700	FLOOD CONTROL (State Mandated)			
57700 399	Other Contracted Services	\$ 0	\$ 0	\$ 4,000
	TOTAL FLOOD CONTROL	\$ 0	\$ 0	\$ 4,000
57800	STORM WATER MANAGEMENT			
57800 169	Part-time Personnel	\$ 6,755	\$ 6,000	\$ 10,895
57800 201	Social Security	517	459	840
57800 210	Unemployment Compensation	67	60	110
57800 320	Dues & Memberships	300	0	300
57800 321	Engineering Services (additional storm water mapping as mandated)	0	0	5,000
57800 322	Evaluation and Testing	0	0	1,000
57800 355	Travel	162	193	1,000
57800 361	Permits (State mandated)	3,460	3,460	5,000
57800 399	Other Contracted Services (FTDD for mapping services)	5,000	0	500
57800 399	Other Contracted Services (educational announcement)	0	0	500
57800 499	Other Supplies & Materials (educational materials as mandated)	0	0	400
57800 513	Workers Compensation Insurance	218	197	200
	TOTAL STORM WATER MANAGEMENT	\$ 16,479	\$ 10,369	\$ 25,745
	TOTAL AGRICULTURE AND NATURAL RESOURCES	\$ 145,125	\$ 129,885	\$ 201,948
58000	OTHER OPERATIONS			
58100	ECONOMIC AND COMMUNITY DEVELOPMENT			
58110	TOURISM			
58110 599	Other Charges (County's ads in Tennessee Tourism magazine)	\$ 1,500	\$ 1,500	\$ 1,500
	TOTAL TOURISM	\$ 1,500	\$ 1,500	\$ 1,500

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
58120	INDUSTRIAL DEVELOPMENT			
58120 105	Supervisor/Director	\$ 53,091	\$ 54,153	\$ 55,507
58120 161	Secretary(s)	16,065	24,508	25,714
58120 169	Part-time Personnel	12,940	12,100	14,350
58120 189	Other Salaries and Wages (WIA-Youth Grant - includes no County funds)	44,102	61,707	63,322
58120 201	Social Security (Includes WIA Youth Grant)	9,439	10,965	11,090
58120 204	State Retirement (Includes WIA Grant)	9,765	10,392	10,100
58120 206	Life Insurance (Includes WIA Grant)	107	128	150
58120 207	Medical Insurance (Includes WIA Grant)	18,213	30,172	30,725
58120 210	Unemployment Compensation (Includes WIA Grant)	324	725	410
58120 301	Accounting Services	3,775	3,700	5,000
58120 302	Advertising	500	102	700
58120 307	Communication	4,312	2,984	5,000
58120 316	Contributions (Holston Business Group and East TN Education Foundation)	32,000	32,000	32,000
58120 320	Dues and Memberships	225	135	600
58120 321	Engineering Services	8,336	3,979	4,000
58120 335	Maintenance and Repair Services - Building	0	23	1,500
58120 336	Maintenance and Repair Services - Equipment	2,069	4,760	5,000
58120 338	Maintenance and Repair Services - Vehicles	151	766	1,000
58120 351	Rentals	1,026	951	1,200
58120 355	Travel	0	561	1,200
58120 399	Other Contracted Services	300	0	2,000
58120 415	Electricity	14,605	12,423	15,000
58120 425	Gasoline	3,046	2,937	7,000
58120 435	Office Supplies	684	1,436	1,200
58120 450	Tires and Tubes	0	365	200
58120 499	Other Materials and Supplies	270	300	400
58120 513	Workers Comp. Insurance (WIA Grant and Part-time Personnel only)	549	626	2,470
58120 599	Other Charges	51	51	100
58120 707	Building Improvements	0	0	500
58120 717	Maintenance Equipment	400	0	42,500
58120 719	Office Equipment	300	0	500
	TOTAL INDUSTRIAL DEVELOPMENT	\$ 236,645	\$ 272,949	\$ 340,438
58220	AIRPORT			
58220 307	Communications (phone line for fuel system)	\$ 0	\$ 0	\$ 2,000
58220 336	Maintenance and Repair Services - Equipment	4,866	5,572	14,200
58220 361	Permits	435	435	450
58220 399	Other Contracted Services (maintenance/weather-channel computer)	1,980	2,064	2,200
58220 399	Other Contracted Services (mowing grounds)	0	0	16,000
58220 425	Gasoline	306	458	500
58220 425	Gasoline (for fuel system)	0	9,489	10,000
58220 499	Other Supplies and Materials	186	96	400
58220 702	Airport Improvement			
	County grant match, paid to State	47,000	0	0
	Runway Overlay, Drainage Improvement & Fueling System Grant	176,791	22,062	741,147
58220 799	Other Capital Outlay			
	Undesignated funds for equipment, furniture, etc. for Airport	1,393	451	25,000
	County grant match, paid to State	3,630	12,250	0
	Land Acquisition Grant	7,457	278,453	166,066
	Runway Safety Area Improvement (Fencing) Grant	35,747	10,933	101,611
	TOTAL AIRPORT	\$ 279,791	\$ 342,263	\$ 1,079,574

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
58300	VETERANS' SERVICES			
58300 105	Supervisor/Director	\$ 28,242	\$ 30,600	\$ 31,365
58300 161	Secretary(s)	25,588	26,100	26,753
58300 201	Social Security	3,789	3,981	4,100
58300 204	State Retirement	4,947	5,211	5,050
58300 206	Life Insurance	100	100	100
58300 207	Medical Insurance	5,242	5,466	5,625
58300 210	Unemployment Compensation	180	180	180
58300 307	Communication	1,735	728	1,950
58300 320	Dues and Memberships	85	85	85
58300 337	Maintenance and Repair Services - Office Equipment	0	294	300
58300 351	Rentals	755	583	800
58300 355	Travel	3,816	4,131	4,000
58300 399	Other Contracted Services (annual fee to be able to file claims on computer)	399	399	399
58300 435	Office Supplies	794	849	850
58300 709	Data Processing Equipment	0	0	2,000
58300 719	Office Equipment	0	0	250
	TOTAL VETERANS' SERVICES	\$ 75,672	\$ 78,707	\$ 83,807
58500	CONTRIBUTIONS TO OTHER AGENCIES			
58500 316	Contributions	\$ 27,500	\$ 27,500	\$ 27,500
	TOTAL CONTRIBUTIONS TO OTHER AGENCIES	\$ 27,500	\$ 27,500	\$ 27,500
58600	EMPLOYEE BENEFITS			
58600 201	Social Security	\$ 0	\$ 0	\$ 3,000
58600 204	State Retirement	0	0	3,000
58600 206	Life Insurance	0	0	300
58600 207	Medical Insurance	60,205	63,928	150,000
58600 210	Unemployment Compensation	0	0	600
	TOTAL EMPLOYEE BENEFITS	\$ 60,205	\$ 63,928	\$ 156,900
58900	MISCELLANEOUS			
58900 308	Consultants	\$ 0	\$ 18,803	\$ 0
58900 310	Contracts with Other Public Agencies (FTDD)	7,438	7,438	7,438
58900 316	Contributions	32,000	27,000	27,000
58900 330	Operating Lease Payments (boat ramp)	1,000	1,000	1,000
58900 331	Legal Services (Election Commission representation)	3,409	4,901	25,000
58900 399	Other Contracted Services	0	0	10,000
58900 499	Other Supplies and Materials (TCA Updates)	135	0	1,600
58900 510	Trustee's Commission	169,159	173,091	195,000
58900 599	Other Charges (court costs, interpreter fees, mediator fees)	118	0	1,000
58900 799	Other Capital Outlay	0	0	5,200
	TOTAL MISCELLANEOUS	\$ 213,259	\$ 232,233	\$ 273,238
	TOTAL OTHER OPERATIONS	\$ 894,572	\$ 1,019,080	\$ 1,962,957

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
60000	HIGHWAYS			
64000	LITTER AND TRASH COLLECTION (State Grant - \$47,500 for 2014-15 FY) (\$56,500 for 2012-13 FY) (\$47,500 for 2013-14 FY)			
64000 187	Overtime Pay	\$ 385	\$ 112	\$ 700
64000 189	Other Salaries and Wages	27,584	28,267	28,954
64000 201	Social Security	2,133	2,165	2,230
64000 204	State Retirement	2,570	2,608	2,530
64000 206	Life Insurance	50	50	50
64000 210	Unemployment Compensation	90	90	90
64000 307	Communication	89	42	100
64000 310	Contracts with Other Public Agencies	8,000	8,000	8,000
64000 338	Maintenance and Repair Services - Vehicles (Litter Pick-up vehicles)	from 54900	225	1,500
64000 355	Travel	57	100	150
64000 425	Gasoline (Litter Pick-up vehicles)	from 54900	2,634	7,700
64000 435	Office Supplies	from 54900	177	0
64000 450	Tires and Tubes	from 54900	608	1,000
64000 499	Other Supplies and Materials	from 54900	0	2,000
64000 499	Other Supplies and Materials (grant funds)	13,134	6,573	6,500
64000 513	Workers Compensation Insurance	2,755	3,329	3,600
	TOTAL LITTER AND TRASH COLLECTION	\$ 56,847	\$ 54,980	\$ 65,104
	TOTAL HIGHWAYS	\$ 56,847	\$ 54,980	\$ 65,104
80000	DEBT SERVICE			
82100	PRINCIPAL ON DEBT			
82110	GENERAL GOVERNMENT			
82110 610	Principal on Capital Leases (new phone system)	\$ 9,760	\$ 59,076	\$ 59,970
	TOTAL PRINCIPAL - GENERAL GOVERNMENT	\$ 9,760	\$ 59,076	\$ 59,970
82200	INTEREST ON DEBT			
82210	GENERAL GOVERNMENT			
82210 604	Interest on Notes (Tax Anticipation Note, Property Assessor's vehicle)	\$ 30	\$ 0	\$ 4,000
82210 611	Interest on Capital Leases (new phone system)	753	4,004	3,115
	TOTAL INTEREST - GENERAL GOVERNMENT	\$ 783	\$ 4,004	\$ 7,115
82300	OTHER DEBT SERVICE			
82310	GENERAL GOVERNMENT			
82310 606	Other Debt Issuance Charges	\$ 23	\$ 0	\$ 100
	TOTAL OTHER DEBT SERVICE - GENERAL GOVERNMENT	\$ 23	\$ 0	\$ 100
	TOTAL DEBT SERVICE	\$ 10,566	\$ 63,080	\$ 67,185

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
90000	CAPITAL PROJECTS			
91110	GENERAL ADMINISTRATION PROJECTS			
91110 334	Maintenance Agreements (communications systems lease)	\$ 90,905	\$ 0	\$ 0
91110 708	Communication Equipment (communications systems lease)	212,771	0	0
	TOTAL GENERAL ADMINISTRATION PROJECTS	\$ 303,676	\$ 0	\$ 0
	Total Estimated Expenditures	\$ 14,395,966	\$ 13,981,072	\$ 16,962,913
	ESTIMATED OTHER USES			
	TRANSFERS OUT			
99100 590	Transfers to Other Funds (to Education Debt Serv Fd, QSCB interest payments)	113,048	113,064	113,104
99100 590	Transfers to Other Funds (to Hwy Fd, portion of 2013-2014 TVA impact funds)	0	0	125,000
	Total Estimated Expenditures and Other Uses	\$ 14,509,014	\$ 14,094,136	\$ 17,201,017
	Excess of Estimated Revenues and Other Sources			
	Over (Under) Estimated Expenditures and Other Uses	\$ (168,923)	\$ 367,110	\$ (2,187,632)
	Estimated Beginning Fund Balance - July 1			
	(including any Restricted, Committed, Assigned or Unassigned funds)	5,259,491	5,105,588	5,472,698
	Expenditure and void purchase order adjustments	15,020	0	0
	Less: Restricted, Committed or Assigned Funds set aside for specific purposes - June 30	(1,007,395)	(1,008,642)	(966,060)
	Estimated Ending Unassigned Fund Balance - June 30	\$ 4,098,193	\$ 4,464,056	\$ 2,319,006

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

ACCOUNT NUMBER		ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
	Estimated Revenues			
40000	LOCAL TAXES			
40200	COUNTY LOCAL OPTION TAXES			
40210	Local Option Sales Tax	\$ 790,084	\$ 747,578	\$ 730,000
40270	Business Tax	294,033	317,189	290,000
	TOTAL LOCAL TAXES	\$ 1,084,117	\$ 1,064,767	\$ 1,020,000
41000	LICENSES AND PERMITS			
41100	LICENSES			
41140	Cable TV Franchise	\$ 117,823	\$ 127,784	\$ 120,000
	TOTAL LICENSES AND PERMITS	\$ 117,823	\$ 127,784	\$ 120,000
43000	CHARGES FOR CURRENT SERVICES			
43100	GENERAL SERVICE CHARGES			
43110	Tipping Fees	\$ 1,417	\$ 0	\$ 0
43116	Surcharge - Waste Tire Disposal	\$ 0	\$ 1,832	\$ 2,000
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 1,417	\$ 1,832	\$ 2,000
44000	OTHER LOCAL REVENUES			
44110	RECURRING ITEMS			
44145	Sale of Recycled Materials	80,360	83,798	80,000
44170	Miscellaneous Refunds	3,227	12,751	0
44500	NONRECURRING ITEMS			
44530	Sale of Equipment	0	36,740	0
	TOTAL OTHER LOCAL REVENUES	\$ 83,587	\$ 133,289	\$ 80,000
46000	STATE OF TENNESSEE			
46100	GENERAL GOVERNMENT GRANTS			
46170	Solid Waste Grants	\$ 17,035	\$ 37,178	\$ 17,000
	OTHER STATE REVENUES			
46840	Alcoholic Beverage Tax	84,548	88,158	83,000
	TOTAL STATE OF TENNESSEE	\$ 101,583	\$ 125,336	\$ 100,000
	Total Estimated Revenues	\$ 1,388,527	\$ 1,453,008	\$ 1,322,000
49000	ESTIMATED OTHER SOURCES			
49700	Insurance Recovery	0	105	0
	Total Estimated Revenues and Other Sources	\$ 1,388,527	\$ 1,453,113	\$ 1,322,000

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

ACCOUNT NUMBER		ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
Estimated Expenditures				
55700	SANITATION SERVICES			
55710	SANITATION MANAGEMENT			
55710 105	Supervisor/Director	\$ 5,957	\$ 16,856	\$ 28,000
55710 299	Other Fringe Benefits	760	1,955	16,600
55710 307	Communications	185	519	600
55710 320	Dues and Memberships	100	100	200
55710 322	Evaluation & Testing	0	0	250
55710 338	Repairs and Maintenance - Vehicles	0	0	1,000
55710 355	Travel	500	694	1,000
55710 399	Other Contracted Services (auctioneer)	0	3,340	0
55710 425	Gasoline	0	0	1,500
55710 450	Tires and Tubes	0	0	500
55710 451	Uniforms	99	100	120
55710 510	Trustee's Commission	10,966	13,030	15,000
55710 513	Workers' Compensation Insurance	194	984	1,153
55710 515	Liability Claims (Pool deductibles for workers compensation claims)	0	711	3,000
55710 708	Communication Equipment	0	0	500
	TOTAL SANITATION MANAGEMENT	\$ 18,761	\$ 38,289	\$ 69,423
55730	WASTE COLLECTION			
55731	WASTE PICKUP			
55731 147	Truck Drivers	\$ 99,169	\$ 102,679	\$ 107,000
55731 169	Part-time Personnel (driver)	0	0	3,000
55731 187	Overtime Pay	9,085	8,687	12,000
55731 299	Other Fringe Benefits	21,876	27,803	32,500
55731 307	Communications (cell phone charges)	271	359	360
55731 338	Maintenance and Repair Services - Vehicles	17,354	21,451	25,000
55731 353	Towing Services	100	300	750
55731 418	Equipment and Machinery Parts	0	0	2,000
55731 425	Gasoline	97,564	96,355	115,000
55731 433	Lubricants	3,697	4,882	5,600
55731 450	Tires and Tubes	19,609	15,550	23,000
55731 451	Uniforms	375	378	500
55731 453	Vehicle Parts	22,604	30,823	25,000
55731 499	Other Supplies and Materials	4,646	5,710	8,500
55731 513	Workers' Compensation Insurance	10,194	11,965	15,722
55731 599	Other Charges	135	62	200
55731 708	Communication Equipment	0	0	2,200
55731 799	Other Capital Outlay	0	0	1,400
	TOTAL WASTE PICKUP	\$ 306,679	\$ 327,004	\$ 379,732

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

ACCOUNT NUMBER		ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
55732	CONVENIENCE CENTERS			
55732 149	Laborers	\$ 180,975	\$ 190,308	\$ 201,205
55732 149	Laborers (1 new Roving Position, was not filled 13-14FY)	0	0	16,222
55732 187	Overtime	3,555	2,902	6,000
55732 299	Other Fringe Benefits (including those for Roving Position)	56,131	61,991	86,545
55732 302	Advertising	0	0	300
55732 307	Communication	5,151	5,436	6,000
55732 330	Operating Lease Payments (site leases)	4,300	4,300	4,300
55732 336	Maintenance and Repair Services - Equipment (repair of boxes & compactors)	24,141	19,164	54,000
55732 351	Rentals (portalets & other equipment rental)	5,632	6,989	6,300
55732 409	Crushed Stone	2,265	2,292	2,500
55732 451	Uniforms	748	876	1,000
55732 452	Utilities	6,856	7,776	9,000
55732 499	Other Supplies and Materials	12,024	2,936	6,000
55732 513	Workers' Compensation Insurance	21,354	23,460	30,455
55732 599	Other Charges	0	0	200
55732 733	Solid Waste Equipment	0	0	0
55732 790	Other Equipment	438	176	500
55732 791	Other Construction	0	0	5,000
55732 799	Other Capital Outlay	0	0	4,000
	TOTAL CONVENIENCE CENTERS	\$ 323,570	\$ 328,606	\$ 439,527
55739	OTHER WASTE COLLECTION			
55739 187	Overtime	\$ 209	\$ 23	\$ 300
55739 189	Other Salaries and Wages	16,212	15,533	19,073
55739 299	Other Fringe Benefits	2,904	2,366	3,600
55739 307	Communication	0	0	125
55739 451	Uniforms	100	0	120
55739 513	Workers' Compensation Insurance	2,088	1,971	2,423
55739 599	Other Charges	2	0	100
55739 708	Communication Equipment	0	0	400
	TOTAL OTHER WASTE COLLECTION	\$ 21,515	\$ 19,893	\$ 26,141
55750	WASTE DISPOSAL			
55751	RECYCLING CENTER			
55751 149	Laborers	\$ 16,271	\$ 16,686	\$ 19,073
55751 187	Overtime (2 Employees)	92	245	600
55751 189	Other Salaries and Wages	18,755	19,197	20,171
55751 299	Other Fringe Benefits	16,712	17,271	18,800
55751 302	Advertising	0	0	300
55751 307	Communication (including Internet provider charges, if service is available)	805	779	2,300
55751 320	Dues and Memberships	0	0	400
55751 334	Maintenance Agreements (for baler)	0	0	1,000
55751 335	Maintenance and Repair Services - Building	0	917	1,000
55751 336	Maintenance and Repair Services - Equipment	1,084	532	1,500
55751 337	Maintenance and Repair Services - Office Equipment	526	499	800
55751 338	Maintenance and Repair - Vehicles	963	4,610	2,000
55751 355	Travel	157	0	200

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

ACCOUNT NUMBER		ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015	
RECYCLING CENTER (cont.)					
55751	409	Crushed Stone	0	112	1,000
55751	425	Gasoline	2,496	2,500	3,300
55751	435	Office Supplies	33	217	225
55751	450	Tires & Tubes	552	846	1,000
55751	451	Uniforms	146	200	225
55751	452	Utilities	7,368	5,491	7,500
55751	499	Other Supplies and Materials	2,183	1,340	4,000
55751	513	Workers' Compensation Insurance	3,448	4,258	5,399
55751	599	Other Charges	0	321	325
55751	708	Communication Equipment	0	0	700
55751	709	Data Processing Equipment	0	0	2,000
55751	719	Office Equipment	0	0	300
55751	733	Solid Waste Equipment (grant for forklift and dump hopper, 13-14FY)	0	31,072	2,000
55751	790	Other Equipment	320	245	350
55751	791	Other Construction	0	0	2,000
TOTAL RECYCLING CENTER		\$ 71,911	\$ 107,338	\$ 98,468	
55754 LANDFILL OPERATION AND MAINTENANCE					
55754	363	Contracts for Landfill Facilities	\$ 515,976	\$ 525,779	\$ 543,130
55754	517	Surcharge	33,176	32,802	40,000
TOTAL LANDFILL OPERATION AND MAINTENANCE		\$ 549,152	\$ 558,581	\$ 583,130	
55759 OTHER WASTE DISPOSAL					
55759	359	Disposal Fees (Tires)	\$ 28,093	\$ 30,899	\$ 33,000
TOTAL OTHER WASTE DISPOSAL		\$ 28,093	\$ 30,899	\$ 33,000	
80000 DEBT SERVICE					
82200 INTEREST ON DEBT					
82210	604	Interest on Notes (revenue anticipation note, if needed)	\$ 0	\$ 0	\$ 1,000
TOTAL INTEREST ON DEBT		\$ 0	\$ 0	\$ 1,000	
Total Estimated Expenditures		\$ 1,319,681	\$ 1,410,610	\$ 1,630,421	
Excess of Estimated Revenues and Other Sources Over (Under) Estimated Expenditures		\$ 68,846	\$ 42,503	\$ (308,421)	
Estimated Beginning Fund Balance - July 1		535,834	604,889	647,392	
Adjustment for voided purchase orders		209			
Estimated Ending Fund Balance - June 30		\$ 604,889	\$ 647,392	\$ 338,971	

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ESTIMATED 2014 - 2015
Estimated Revenues				
42000	FINES, FORFEITURES AND PENALTIES			
42100	CIRCUIT COURT			
42140	Drug Control Fines	\$ 8,399	\$ 6,554	\$ 7,000
42300	GENERAL SESSIONS COURT			
42340	Drug Control Fines	17,324	12,356	13,000
42900	OTHER FINES, FORFEITURES AND PENALTIES			
42910	Proceeds from Confiscated Property	79,965	39,671	50,000
	TOTAL FINES, FORFEITURES AND PENALTIES	\$ 105,688	\$ 58,581	\$ 70,000
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44145	Sale of Recycled Materials	\$ 0	\$ 258	\$ 0
44170	Miscellaneous Refunds	0	0	0
	TOTAL OTHER LOCAL REVENUES	\$ 0	\$ 258	\$ 0
46000	STATE OF TENNESSEE			
46800	OTHER STATE REVENUES			
46990	Other State Revenues	\$ 0	\$ 11,371	\$ 0
	TOTAL STATE OF TENNESSEE	\$ 0	\$ 11,371	\$ 0
47000	FEDERAL GOVERNMENT			
47600	DIRECT FEDERAL			
47990	Other Direct Federal Revenue (Grant)	\$ 9,258	\$ 17,704	\$ 0
	TOTAL FEDERAL GOVERNMENT	\$ 9,258	\$ 17,704	\$ 0
48000	OTHER GOVERNMENTS AND CITIZENS GROUPS			
	CITIZENS GROUPS			
48610	Donations	\$ 5,000	\$ 0	\$ 0
	TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS	\$ 5,000	\$ 0	\$ 0
	Total Estimated Revenues	\$ 119,946	\$ 87,914	\$ 70,000

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ESTIMATED 2014 - 2015
	Estimated Expenditures			
54150	DRUG ENFORCEMENT			
54150 187	Overtime Pay	\$ 17,778	\$ 19,832	\$ 20,000
54150 196	In-service Training	912	51	1,500
54150 299	Other Fringe Benefits	3,631	4,233	4,500
54150 307	Communication	3,478	3,773	4,500
54150 319	Confidential Drug Enforcement Payments	10,000	8,000	20,000
54150 334	Maintenance Agreements	0	124	600
54150 338	Maintenance and Repair Services - Vehicles	2,212	6,295	7,000
54150 351	Rentals	0	0	1,000
54150 353	Towing Service	495	560	1,500
54150 357	Veterinary Services	586	953	3,000
54150 399	Other Contracted Services	4,069	4,866	8,000
54150 401	Animal Food and Supplies	780	531	2,000
54150 415	Electricity	641	841	1,000
54150 435	Office Supplies	1,506	1,256	3,000
54150 451	Uniforms	1,822	1,500	2,500
54150 499	Other Supplies and Materials	2,862	3,950	4,000
54150 510	Trustee's Commission	967	561	2,500
54150 599	Other Charges	221	155	1,000
54150 709	Data Processing Equipment	4,738	1,462	2,000
54150 716	Law Enforcement Equipment	50,705	2,058	40,000
54150 718	Motor Vehicles	0	10,795	50,000
54150 719	Office Equipment	0	5,295	1,000
54150 799	Other Capital Outlay	0	0	1,000
	TOTAL DRUG ENFORCEMENT	\$ 107,403	\$ 77,091	\$ 181,600
	Total Estimated Expenditures	\$ 107,403	\$ 77,091	\$ 181,600
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ 12,543	\$ 10,823	\$ (111,600)
	Estimated Beginning Fund Balance - July 1	251,071	263,949	274,772
	Adjustment for prior year encumbrances	335		
	Estimated Ending Fund Balance - June 30	\$ 263,949	\$ 274,772	\$ 163,172

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
Estimated Revenues				
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax (13.5 cents of the tax rate, 14-15 FY)	\$ 1,312,425	\$ 1,337,171	\$ 1,305,734
40120	Trustee's Collections - Prior Year	56,277	39,325	39,000
40125	Trustee's Collections - Bankruptcy	1,171	1,333	1,000
40130	Circuit/Clerk and Master Collections - Prior Years	39,298	44,288	39,000
40140	Interest and Penalty	10,634	8,397	7,500
40150	Pick-Up Taxes	1,650	3,604	2,000
40161	Payments in Lieu of Taxes - T.V.A.	263	263	263
40163	Payments in Lieu of Taxes - Other	3,081	2,899	2,900
40200	COUNTY LOCAL OPTION TAXES			
40280	Mineral Severance Tax	55,568	66,641	57,000
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	2,271	2,236	2,200
	TOTAL LOCAL TAXES	\$ 1,482,638	\$ 1,506,157	\$ 1,456,597
43000	CHARGES FOR CURRENT SERVICES			
43190	Other General Services Charges	\$ 2,317	\$ 2,520	\$ 2,000
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 2,317	\$ 2,520	\$ 2,000
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44135	Sale of Gasoline	\$ 1,256	\$ 7,438	\$ 0
44145	Sale of Recycled Materials	11,337	4,347	0
44170	Miscellaneous Refunds	18,706	8,466	0
	TOTAL OTHER LOCAL REVENUES	\$ 31,299	\$ 20,251	\$ 0
46000	STATE OF TENNESSEE			
46400	PUBLIC WORKS GRANTS			
46410	Bridge Program	\$ 0	\$ 783,057	\$ 800,000
46420	State Aid Program	380,353	326,990	525,000
46800	OTHER STATE REVENUES			
46920	Gasoline and Motor Fuel Tax	1,919,238	1,942,318	1,920,000
46930	Petroleum Special Tax	41,007	41,008	41,007
46900	Other State Revenue (TVA Impact Funds)	215,000	0	
	TOTAL STATE OF TENNESSEE	\$ 2,555,598	\$ 3,093,373	\$ 3,286,007
47000	FEDERAL GOVERNMENT			
47600	DIRECT FEDERAL REVENUE			
47990	Other Direct Federal Revenue	\$ 0	\$ 0	\$ 0
	TOTAL FEDERAL GOVERNMENT	\$ 0	\$ 0	\$ 0
	Total Estimated Revenues	\$ 4,071,852	\$ 4,622,301	\$ 4,744,604
	ESTIMATED OTHER SOURCES			
49300	Capital Leases Issued (new communications system)	\$ 13,678	\$ 0	\$ 0
49700	Insurance Recovery	5,201	0	0
49800	Transfers In	0	0	125,000
	Total Estimated Revenues and Other Sources	\$ 4,090,731	\$ 4,622,301	\$ 4,869,604

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
Estimated Expenditures				
61000	ADMINISTRATION			
61000 101	County Official/Administrative Officer	\$ 77,629	\$ 81,212	\$ 83,945
61000 161	Secretary(s)	52,030	52,664	57,500
61000 187	Overtime Pay	400	480	1,100
61000 307	Communication	4,714	3,584	6,000
61000 320	Dues and Memberships	3,373	3,523	3,900
61000 329	Laundry Services	1,987	1,982	2,400
61000 332	Legal Notices, Recording and Court Costs	465	209	500
61000 334	Maintenance Agreements	4,537	4,485	5,500
61000 336	Maintenance and Repair Services - Equipment	0	0	900
61000 337	Maintenance and Repair Services - Office Equipment	0	0	250
61000 338	Maintenance and Repair Services - Vehicles	39	0	250
61000 347	Pest Control	160	160	600
61000 349	Printing, Stationery and Forms	369	339	700
61000 351	Rentals	2,172	2,189	3,500
61000 355	Travel	1,041	850	1,600
61000 356	Tuition	0	0	300
61000 399	Other Contracted Services	1,605	1,350	2,100
61000 410	Custodial Supplies	233	439	1,200
61000 413	Drugs and Medical Supplies	136	57	200
61000 415	Electricity	9,609	10,492	13,000
61000 434	Natural Gas	2,737	3,188	6,500
61000 435	Office Supplies	2,049	2,462	3,000
61000 454	Water and Sewer	474	569	900
61000 599	Other Charges	81	126	500
61000 707	Building Improvements (new HVAC unit)	0	5,466	7,000
61000 719	Office Equipment	0	2,186	7,000
61000 790	Other Equipment	0	0	100
61000 799	Other Capital Outlay	0	0	150
	TOTAL ADMINISTRATION	\$ 165,840	\$ 178,012	\$ 210,595
62000	HIGHWAY AND BRIDGE MAINTENANCE			
62000 141	Foremen	\$ 33,040	\$ 35,458	\$ 37,000
62000 143	Equipment Operators	213,889	202,950	360,000
62000 147	Truck Drivers	144,943	196,333	275,000
62000 149	Laborers (only full-time employees)	173,047	252,175	280,000
62000 168	Temporary Personnel (seasonal part-time)	138,982	52,049	175,000
62000 187	Overtime	24,212	19,448	30,000
62000 321	Engineering Services	0	0	300
62000 329	Laundry Services	10,568	13,431	16,000
62000 336	Maintenance & Repair - Equipment (radios)	0	0	500
62000 351	Rentals	14,549	12,797	32,000
62000 399	Other Contracted Services	591,700	465,164	700,000
62000 404	Asphalt-Hot Mix	22,131	34,385	200,000
62000 405	Asphalt-Liquid	248,624	349,453	500,000
62000 408	Concrete	2,101	874	3,000
62000 409	Crushed Stone	203,781	213,123	400,000
62000 440	Pipe-Metal	64,994	58,770	95,000
62000 443	Road Signs	14,134	11,753	30,000
62000 444	Salt	3,930	4,075	15,000
62000 447	Structural Steel	565	0	3,000
62000 455	Wood Products	336	0	1,500
62000 499	Other Supplies and Materials	5,582	6,564	11,000
62000 599	Other Charges	65	990	12,000
62000 790	Other Equipment	0	1,520	3,500
	TOTAL HIGHWAY AND BRIDGE MAINTENANCE	\$ 1,911,173	\$ 1,931,312	\$ 3,179,800

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
63100	OPERATION AND MAINTENANCE OF EQUIPMENT			
63100 141	Foremen	\$ 33,784	\$ 34,408	\$ 36,000
63100 142	Mechanic(s)	90,549	107,772	160,000
63100 187	Overtime	1,630	1,149	4,500
63100 329	Laundry Service	2,287	3,606	5,500
63100 335	Maintenance and Repair Services - Buildings	0	2,220	2,000
63100 336	Maintenance and Repair Services - Equipment	8,227	2,324	20,000
63100 338	Maintenance and Repair Services - Vehicles	170	5,088	12,000
63100 351	Rentals	1,689	1,599	2,500
63100 353	Towing Services	0	300	1,000
63100 412	Diesel Fuel	128,229	115,012	225,000
63100 418	Equipment and Machinery Parts	69,797	78,588	150,000
63100 424	Garage Supplies	907	1,047	30,000
63100 425	Gasoline	78,221	78,606	150,000
63100 433	Lubricants	9,479	10,685	20,000
63100 446	Small Tools	140	0	1,000
63100 450	Tires and Tubes	27,334	27,567	55,000
63100 499	Other Supplies and Materials	2,646	4,744	7,500
63100 599	Other Charges	80	375	600
63100 790	Other Equipment	4,439	531	6,000
	TOTAL OPERATION AND MAINTENANCE OF EQUIPMENT	\$ 459,608	\$ 475,621	\$ 888,600
65000	OTHER CHARGES			
65000 306	Bank Charges (for payroll direct deposit)	\$ 0	\$ 135	\$ 300
65000 322	Evaluation and Testing	1,865	1,400	6,000
65000 510	Trustee's Commission	48,217	48,846	55,000
65000 513	Workers' Compensation Insurance	90,838	105,162	136,749
65000 515	Liability Claims (Pool deductibles for workers compensations claims)	0	3,000	10,000
65000 599	Other Charges	0	0	2,500
	TOTAL OTHER CHARGES	\$ 140,920	\$ 158,543	\$ 210,549
66000	EMPLOYEE BENEFITS			
66000 201	Social Security	\$ 70,718	\$ 73,036	\$ 109,500
66000 204	State Retirement	77,641	89,655	127,600
66000 206	Life Insurance	1,575	1,845	2,100
66000 207	Medical Insurance	119,584	150,941	155,000
66000 210	Unemployment Compensation	12,563	12,673	16,000
	TOTAL EMPLOYEE BENEFITS	\$ 282,081	\$ 328,150	\$ 410,200
68000	CAPITAL OUTLAY			
68000 321	Engineering Services	\$ 85,786	\$ 1,200	\$ 50,000
68000 705	Bridge Construction	16,233	1,021,646	1,000,000
68000 707	Building Improvements	0	2,600	3,500
68000 708	Communication Equipment	2,514	4,303	20,000
68000 714	Highway Equipment	22,340	224,385	45,000
68000 715	Land	0	119,499	0
68000 718	Motor Vehicles	40,099	38,500	205,000
68000 726	State Aid Projects	484,757	477,859	700,000
68000 799	Other Capital Outlay	0	0	25,000
	TOTAL CAPITAL OUTLAY	\$ 651,729	\$ 1,889,992	\$ 2,048,500

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
80000	DEBT SERVICE			
82100	PRINCIPAL ON DEBT			
82110	HIGHWAYS AND STREETS			
82120 610	Principal on Capitalized Leases	\$ 440	\$ 2,661	\$ 2,725
	TOTAL PRINCIPAL ON DEBT - HIGHWAYS AND STREETS	\$ 440	\$ 2,661	\$ 2,725
80000	DEBT SERVICE			
82200	INTEREST ON DEBT			
82220	HIGHWAYS AND STREETS			
82220 611	Interest on Capitalized Leases	\$ 34	\$ 181	\$ 175
	TOTAL INTEREST ON DEBT - HIGHWAYS AND STREETS	\$ 34	\$ 181	\$ 175
90000	CAPITAL PROJECTS			
91130	PUBLIC SAFETY PROJECTS (share of new communications system)			
91130 334	Maintenance Agreements	\$ 4,095	\$ 0	\$ 0
91130 708	Communication Equipment	9,583	0	0
	TOTAL PUBLIC SAFETY PROJECTS	\$ 13,678	\$ 0	\$ 0
	Total Estimated Expenditures	\$ 3,625,503	\$ 4,964,472	\$ 6,951,144
	Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures and Other Uses	\$ 465,228	\$ (342,171)	\$ (2,081,540)
	Estimated Beginning Fund Balance - July 1	2,971,492	3,436,720	3,094,549
	Expenditure and voided purchase order adjustments	0	0	0
	Estimated Ending Fund Balance - June 30	\$ 3,436,720	\$ 3,094,549	\$ 1,013,009

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
Estimated Revenues				
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax (87 cents of the tax rate, 14-15 FY)	\$ 7,642,639	\$ 7,763,786	\$ 7,337,510
40120	Trustee's Collections - Prior Year	325,006	265,421	361,884
40125	Trustee's Collections - Bankruptcy	6,840	7,759	0
40130	Circuit/Clerk and Master Collections - Prior Years	228,886	257,440	230,000
40140	Interest and Penalty	61,927	48,811	60,000
40150	Pick-up Taxes	9,609	20,961	15,000
40161	Payments in Lieu of Taxes - TVA	1,753	1,753	0
40163	Payments in Lieu of Taxes - Other	19,405	19,330	22,000
40200	COUNTY LOCAL OPTION TAXES			
40210	Local Option Sales Tax	3,847,985	3,942,960	4,000,000
40240	Wheel Tax	201,361	201,105	200,000
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	13,223	12,999	15,000
40350	Interstate Telecommunications Tax	4,232	5,018	5,000
	TOTAL LOCAL TAXES	\$ 12,362,866	\$ 12,547,343	\$ 12,246,394
41000	LICENSES AND PERMITS			
41100	LICENSES			
41110	Marriage Licenses	\$ 3,597	\$ 3,864	\$ 4,500
	TOTAL LICENSES AND PERMITS	\$ 3,597	\$ 3,864	\$ 4,500
43000	CHARGES FOR CURRENT SERVICES			
43500	EDUCATION CHARGES			
43570	Receipts from Individual Schools	\$ 14,955	\$ 24,661	\$ 5,000
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 14,955	\$ 24,661	\$ 5,000
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44120	Lease/Rentals	\$ 0	\$ 43,749	\$ 43,750
44146	E-Rate Funding	0	19,455	30,000
44160	Retirees' Insurance Payments	0	887	0
44170	Miscellaneous Refunds	188,353	440,632	346,814
44500	NONRECURRING ITEMS			
44530	Sale of Equipment	7,651	19,478	5,000
44560	Damages Recovered from Individuals	50	888	0
44570	Contributions and Gifts	8,721	15,763	59,828
44990	Other Local Revenue	193	230	5,000
	TOTAL OTHER LOCAL REVENUES	\$ 204,968	\$ 541,082	\$ 490,392

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
46000	STATE OF TENNESSEE			
46500	STATE EDUCATION FUNDS			
46511	Basic Education Program	\$ 34,456,424	\$ 34,997,144	\$ 35,988,000
46515	Early Childhood Education	392,669	398,869	398,869
46530	Energy Efficient School Initiative	0	29,576	0
46550	Driver Education	3,355	3,445	0
46590	Other State Education Funds	247,506	887,854	268,922
46610	Career Ladder Program	209,651	185,399	161,673
46612	Career Ladder Extended Contract	72,000	56,845	64,010
46790	Other Vocational	0	3,419	0
46851	State Revenue Sharing - TVA	1,278,803	1,247,268	1,500,000
46980	Other State Grants	4,820	4,415	0
46990	Other State Revenues	0	0	353,633
	TOTAL STATE OF TENNESSEE	\$ 36,665,228	\$ 37,814,234	\$ 38,735,107
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47120	Adult Basic Education	\$ 89,255	\$ 117,537	\$ 128,540
47600	DIRECT FEDERAL REVENUE			
47640	ROTC Reimbursement	119,239	121,333	120,000
	TOTAL FEDERAL GOVERNMENT	\$ 208,494	\$ 238,870	\$ 248,540
	Total Estimated Revenues	\$ 49,460,108	\$ 51,170,054	\$ 51,729,933
	ESTIMATED OTHER SOURCES			
49700	Insurance Recovery	76,827	66,410	0
49800	Transfers In	16,604	64,268	0
	Total Estimated Revenues and Other Sources	\$ 49,553,539	\$ 51,300,732	\$ 51,729,933

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
Estimated Expenditures				
71000	INSTRUCTION			
71100	REGULAR INSTRUCTION PROGRAM			
71100 116	Teachers	\$ 17,835,626	\$ 18,112,885	\$ 17,829,636
71100 117	Career Ladder Program	113,538	98,673	98,673
71100 127	Career Ladder Extended Contract	33,268	36,100	33,628
71100 128	Homebound Teacher	77,994	77,166	82,269
71100 163	Educational Assistants	829,003	834,633	821,153
71100 188	Bonus Payments	249,500	0	353,633
71100 189	Other Salaries and Wages	9,268	10,002	12,000
71100 195	Certified Substitute Teachers	49,265	61,303	62,000
71100 198	Non-Certified Substitute Teachers	204,963	183,982	185,000
71100 201	Social Security	1,116,591	1,111,852	1,191,781
71100 204	State Retirement	1,655,938	1,655,138	1,734,071
71100 206	Life Insurance	71,805	71,164	70,848
71100 207	Medical Insurance	2,772,648	3,132,154	3,370,969
71100 212	Medicare	265,786	264,288	278,723
71100 399	Other Contracted Services	157,573	7,654	10,000
71100 429	Instructional Supplies and Materials	265,100	293,423	320,000
71100 449	Textbooks	290,447	488,041	411,384
71100 499	Other Supplies and Materials	1,198	1,353	1,800
71100 535	Fee Waivers	129,008	127,208	135,000
71100 599	Other Charges	19,113	19,016	20,189
71100 722	Regular Instruction Equipment	184,590	66,058	110,544
	TOTAL REGULAR INSTRUCTION PROGRAM	\$ 26,332,222	\$ 26,652,093	\$ 27,133,301
71150	ALTERNATIVE INSTRUCTION PROGRAM			
71150 116	Teachers	\$ 153,076	\$ 126,636	\$ 173,355
71150 117	Career Ladder Program	1,000	1,000	1,000
71150 163	Educational Assistants	23,597	22,478	23,602
71150 188	Bonus Payments	3,000	0	0
71150 195	Certified Substitute Teachers	0	1,625	4,000
71150 198	Non-Certified Substitute Teachers	2,448	1,155	3,000
71150 201	Social Security	10,512	8,638	12,708
71150 204	State Retirement	16,120	13,394	18,529
71150 206	Life Insurance	1,008	708	864
71150 207	Medical Insurance	35,428	32,730	47,037
71150 212	Medicare	2,458	2,020	2,972
71150 429	Instructional Supplies and Materials	2,320	1,975	2,250
71150 449	Textbooks	0	0	2,000
71150 599	Other Charges	175	398	0
71150 790	Other Equipment	0	0	12,000
	TOTAL ALTERNATIVE INSTRUCTION PROGRAM	\$ 251,142	\$ 212,757	\$ 303,317

HAWKINS COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
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FOR THE FISCAL YEAR ENDING JUNE 30, 2015

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
71200	SPECIAL EDUCATION PROGRAM			
71200 116	Teachers	\$ 2,259,279	\$ 2,303,423	\$ 2,377,134
71200 117	Career Ladder Program	18,985	15,465	19,000
71200 127	Career Ladder Extended Contracts	5,570	2,341	0
71200 128	Homebound Teachers	131,705	119,250	103,932
71200 163	Educational Assistants	499,027	501,930	515,061
71200 171	Speech Pathologist	122,317	101,439	76,146
71200 188	Bonus Payments	53,500	0	0
71200 189	Other Salaries and Wages	104,345	110,111	109,871
71200 195	Certified Substitute Teachers	5,390	8,425	10,000
71200 198	Non-Certified Substitute Teachers	54,492	44,857	55,000
71200 201	Social Security	179,407	177,614	202,501
71200 204	State Retirement	270,326	269,736	292,795
71200 206	Life Insurance	15,173	15,017	15,408
71200 207	Medical Insurance	631,290	642,576	706,542
71200 212	Medicare	43,691	42,948	47,360
71200 322	Evaluation and Testing	150	2,370	0
71200 356	Tuition	0	104	0
71200 399	Other Contracted Services	6,221	5,000	6,000
	TOTAL SPECIAL EDUCATION PROGRAM	\$ 4,400,868	\$ 4,362,606	\$ 4,536,750
71300	VOCATIONAL EDUCATION PROGRAM			
71300 116	Teachers	\$ 967,222	\$ 981,719	\$ 1,089,060
71300 117	Career Ladder Program	4,000	3,985	4,000
71300 188	Bonus Payments	12,500	0	0
71300 195	Certified Substitute Teachers	990	2,308	3,500
71300 198	Non-Certified Substitute Teachers	12,051	12,145	14,000
71300 201	Social Security	57,998	58,105	68,855
71300 204	State Retirement	87,328	87,138	100,395
71300 206	Life Insurance	3,592	3,491	3,744
71300 207	Medical Insurance	159,790	155,672	208,295
71300 212	Medicare	13,564	13,590	16,103
71300 355	Travel	1,798	0	0
71300 429	Instructional Supplies and Materials	9,762	8,180	14,400
71300 499	Other Supplies and Materials	7,490	6,210	900
71300 730	Vocational Instruction Equipment	0	1,787	0
	TOTAL VOCATIONAL EDUCATION PROGRAM	\$ 1,338,085	\$ 1,334,330	\$ 1,523,252
71600	ADULT EDUCATION PROGRAM			
71600 116	Teachers	\$ 55,840	\$ 64,685	\$ 78,229
71600 188	Bonus Payments	500	0	0
71600 201	Social Security	2,669	3,075	4,850
71600 204	State Retirement	3,974	3,495	4,091
71600 206	Life Insurance	144	144	144
71600 207	Medical Insurance	4,658	5,009	5,499
71600 212	Medicare	792	1,227	1,134
71600 429	Instructional Supplies and Materials	2,789	16,112	9,900
71600 790	Other Equipment	0	3,223	6,010
	TOTAL ADULT EDUCATION PROGRAM	\$ 71,366	\$ 96,970	\$ 109,857
	TOTAL INSTRUCTIONAL EXPENDITURES	\$ 32,393,683	\$ 32,658,756	\$ 33,606,477

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
72000	SUPPORT SERVICES			
72110	ATTENDANCE			
72110 105	Supervisor/Director	\$ 63,849	\$ 65,480	\$ 65,670
72110 188	Bonus Payments	1,500	0	0
72100 189	Other Salaries and Wages	55,669	57,445	58,200
72110 201	Social Security	7,234	7,304	7,680
72110 204	State Retirement	10,922	11,090	10,989
72110 206	Life Insurance	418	419	432
72110 207	Medical Insurance	9,091	10,050	10,437
72110 212	Medicare	1,692	1,708	1,797
72110 355	Travel	8,901	9,008	8,100
72110 399	Other Contracted Services	0	25,000	54,355
72110 499	Other Supplies and Materials	1,825	1,590	1,800
	TOTAL ATTENDANCE	\$ 161,101	\$ 189,094	\$ 219,460
72120	HEALTH SERVICES			
72120 131	Medical Personnel	\$ 316,914	\$ 347,105	\$ 351,333
72120 188	Bonus Payments	7,000	0	0
72120 189	Other Salaries and Wages	115,726	128,972	117,186
72120 201	Social Security	24,394	26,134	29,049
72120 204	State Retirement	38,760	40,205	42,355
72120 206	Life Insurance	2,014	2,160	2,160
72120 207	Medical Insurance	112,250	131,908	141,417
72120 212	Medicare	5,705	6,112	6,794
72120 307	Communication	0	0	1,500
72120 336	Maintenance and Repair Services-Equipment	599	410	1,500
72120 355	Travel	8,834	8,399	9,450
72120 399	Other Contracted Services	6,713	6,103	4,500
72120 413	Drugs and Medical Supplies	19,854	17,343	17,500
72120 499	Other Supplies and Materials	44,186	25,943	24,980
72120 524	In-Service/Staff Development	2,429	1,081	1,800
72120 599	Other Charges	31,606	29,128	31,602
72120 735	Health Equipment	19,775	14,644	15,000
	TOTAL HEALTH SERVICES	\$ 756,759	\$ 785,647	\$ 798,126
72130	OTHER STUDENT SUPPORT			
72130 117	Career Ladder Program	\$ 5,583	\$ 5,000	\$ 5,000
72130 123	Guidance Personnel	1,065,446	1,086,888	1,093,010
72130 127	Career Ladder Extended Contract	11,850	11,647	11,851
72130 161	Secretary(s)	61,492	62,456	62,414
72130 188	Bonus Payments	14,500	0	0
72130 189	Other Salaries & Wages	55,239	401,001	358,201
72130 201	Social Security	71,369	91,813	97,846
72130 204	State Retirement	107,851	135,594	140,917
72130 206	Life Insurance	4,180	5,091	4,205
72130 207	Medical Insurance	152,625	207,248	190,837
72130 212	Medicare	16,691	21,472	22,884
72130 307	Communication	0	2,526	0
72130 309	Contracts with Government Agencies	0	29,934	42,000
72130 322	Evaluation and Testing	16,891	9,528	52,000
72130 399	Other Contracted Services	118,427	183,514	205,000
72130 499	Other Supplies and Materials	41,338	30,204	24,000
72130 599	Other Charges	31,495	17,569	10,000
72130 790	Other Equipment	0	19,800	0
	TOTAL OTHER STUDENT SUPPORT	\$ 1,774,977	\$ 2,321,285	\$ 2,320,165

HAWKINS COUNTY, TENNESSEE
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
72210	REGULAR INSTRUCTION PROGRAM			
72210 105	Supervisor/Director	\$ 311,966	\$ 249,481	\$ 318,235
72210 117	Career Ladder Program	16,995	13,000	13,000
72210 127	Career Ladder Extended Contract	9,922	5,821	9,923
72210 129	Librarian(s)	780,936	786,399	569,939
72210 163	Educational Assistants	33,928	31,383	39,056
72210 188	Bonus Payments	17,000	0	0
72210 189	Other Salaries and Wages	194,438	45,464	6,000
72210 201	Social Security	80,284	65,838	59,282
72210 204	State Retirement	121,064	100,468	86,296
72210 206	Life Insurance	4,225	3,479	3,024
72210 207	Medical Insurance	183,278	182,600	206,955
72210 212	Medicare	18,776	15,398	13,865
72210 355	Travel	38,876	20,792	22,000
72210 399	Other Contracted Services	102,270	12,600	17,000
72210 432	Library Books	46,432	43,908	47,500
72210 499	Other Supplies and Materials	10,064	3,850	9,000
72210 524	In-Service/Staff Development	29,695	25,892	28,000
72210 599	Other Charges	2,913	666	1,000
72210 790	Other Equipment	142,062	0	0
	TOTAL REGULAR INSTRUCTION PROGRAM	\$ 2,145,124	\$ 1,607,039	\$ 1,450,075
72220	SPECIAL EDUCATION PROGRAM			
72220 105	Supervisor/Director	\$ 137,064	\$ 139,901	\$ 141,900
72220 117	Career Ladder Program	5,000	4,930	5,000
72220 124	Psychological Personnel	111,234	82,039	110,140
72220 135	Assessment Personnel	43,042	43,646	43,646
72220 161	Secretary(s)	32,444	33,777	34,624
72220 188	Bonus Payments	3,000	0	0
72220 189	Other Salaries and Wages	18,228	18,493	18,501
72220 201	Social Security	20,993	19,090	21,937
72220 204	State Retirement	31,240	28,818	31,341
72220 206	Life Insurance	916	918	1,008
72220 207	Medical Insurance	30,864	37,947	42,144
72220 212	Medicare	4,910	4,465	5,131
72220 336	Maintenance & Repair Services-Equipment	0	603	0
72220 355	Travel	9,808	9,904	9,000
72220 399	Other Contracted Services	4,888	5,363	6,000
72220 499	Other Supplies and Materials	2,466	1,575	1,000
	TOTAL SPECIAL EDUCATION PROGRAM	\$ 456,097	\$ 431,469	\$ 471,372
72230	VOCATIONAL EDUCATION PROGRAM			
72230 105	Supervisor/Director	\$ 32,880	\$ 0	\$ 0
72230 201	Social Security	1,922	0	0
72230 204	State Retirement	2,920	0	0
72230 206	Life Insurance	72	0	0
72230 207	Medical Insurance	6,012	0	0
72230 212	Medicare	450	0	0
72230 355	Travel	1,815	868	2,000
	TOTAL VOCATIONAL EDUCATION PROGRAM	\$ 46,071	\$ 868	\$ 2,000

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
72260	ADULT PROGRAM			
72260 105	Supervisor/Director	\$ 51,351	\$ 49,423	\$ 50,890
72260 188	Bonus Payments	500	0	0
72260 201	Social Security	2,942	3,064	3,155
72260 204	State Retirement	4,604	3,089	4,417
72260 206	Life Insurance	141	144	144
72260 207	Medical Insurance	4,562	0	0
72260 212	Medicare	688	717	738
72260 355	Travel	16	722	1,000
72260 499	Other Supplies and Materials	0	0	0
72260 524	In-Service/Staff Development	4,380	4,773	8,000
	TOTAL ADULT PROGRAM	\$ 69,184	\$ 61,932	\$ 68,344
72310	BOARD OF EDUCATION			
72310 118	Secretary to Board	\$ 500	\$ 2,150	\$ 3,800
72310 189	Other Salaries and Wages	12,050	17,350	16,800
72310 201	Social Security	776	1,198	1,278
72310 204	State Retirement	961	1,512	1,789
72310 206	Life Insurance	32,764	30,198	33,000
72310 207	Medical Insurance	393,832	391,510	415,000
72310 210	Unemployment Compensation	67,213	72,911	78,700
72310 212	Medicare	182	280	299
72310 305	Audit Services	30,000	29,350	30,000
72310 320	Dues and Memberships	14,432	15,467	15,522
72310 331	Legal Services	10,514	13,986	16,000
72310 355	Travel	20,868	14,930	20,000
72310 399	Other Contracted Services	0	8,500	0
72310 499	Other Supplies & Materials	273	228	500
72310 506	Liability Insurance	451,923	488,325	509,976
72310 510	Trustee Commissions	250,417	242,595	250,418
72310 513	Workers' Compensation Insurance	327,526	359,939	386,000
72310 599	Other Charges	1,929	1,690	1,750
	TOTAL BOARD OF EDUCATION	\$ 1,616,160	\$ 1,692,119	\$ 1,780,832
72320	OFFICE OF THE SUPERINTENDENT			
72320 101	County Official/Administrative Officer	\$ 88,250	\$ 89,553	\$ 89,500
72320 117	Career Ladder	2,000	0	0
72320 127	Career Ladder Extended Contract (includes Director's CEO Supplement)	0	3,000	1,000
72320 161	Secretary(s)	115,340	116,476	120,450
72320 188	Bonus Payments	3,000	0	0
72320 189	Other Salaries and Wages	16,846	15,960	18,500
72320 201	Social Security	13,253	13,128	14,233
72320 204	State Retirement	19,591	19,548	20,318
72320 206	Life Insurance	856	864	864
72320 207	Medical Insurance	29,810	35,035	41,258
72320 212	Medicare	3,099	3,070	3,329
72320 302	Advertising	140	0	0
72320 307	Communication	38,155	41,089	45,000
72320 320	Dues and Memberships	0	750	0
72320 348	Postal Charges	28	5,000	6,000
72320 355	Travel	8,989	7,958	8,000
72320 399	Other Contracted Services	20,616	18,789	28,000
72320 435	Office Supplies	4,567	3,437	4,500
72320 499	Other Supplies and Materials	2,407	1,808	2,500
72320 599	Other Charges	2,970	3,999	5,000
	TOTAL OFFICE OF THE SUPERINTENDENT	\$ 369,917	\$ 379,464	\$ 408,452

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
72410	OFFICE OF THE PRINCIPAL			
72410 104	Principal(s)	\$ 1,088,747	\$ 1,118,640	\$ 1,117,376
72410 117	Career Ladder Program	16,000	16,000	16,000
72410 127	Career Ladder Extended Contracts	7,608	8,412	7,608
72410 139	Assistant Principal (s)	627,002	638,697	647,025
72410 161	Secretary(s)	472,635	477,689	481,204
72410 188	Bonus Payments	37,500	0	0
72410 189	Other Salaries and Wages	269,798	278,043	263,748
72410 201	Social Security	143,071	143,437	157,044
72410 204	State Retirement	225,270	227,443	226,299
72410 206	Life Insurance	10,895	10,912	10,800
72410 207	Medical Insurance	513,658	564,367	591,012
72410 212	Medicare	33,553	33,567	36,728
72410 399	Other Contracted Services	0	0	0
72410 599	Other Charges	4,820	4,415	0
	TOTAL OFFICE OF THE PRINCIPAL	\$ 3,450,557	\$ 3,521,622	\$ 3,554,844
72510	FISCAL SERVICES			
72510 105	Supervisor/Director	\$ 50,911	\$ 50,581	\$ 57,606
72510 119	Accountants/Bookkeepers	114,704	118,721	117,196
72510 188	Bonus Payments	2,500	0	0
72510 201	Social Security	9,478	10,039	10,838
72510 204	State Retirement	15,394	14,091	15,173
72510 206	Life Insurance	720	756	720
72510 207	Medical Insurance	32,892	16,107	26,586
72510 212	Employer Medicare	2,217	2,348	2,535
72510 355	Travel	0	1,402	4,500
72510 399	Other Contracted Services	35,101	37,218	40,521
72510 435	Office Supplies	1,665	1,907	2,000
72510 524	In-Service/Staff Development	0	1,785	2,000
72510 599	Other Charges	0	0	550
72510 701	Administration Equipment	0	0	7,800
	TOTAL FISCAL SERVICES	\$ 265,582	\$ 254,955	\$ 288,025
72520	HUMAN SERVICES/PERSONNEL			
72520 105	Supervisor/Director	\$ 36,213	\$ 36,676	\$ 39,677
72520 161	Secretary(s)	25,064	25,440	25,440
72520 188	Bonus Payments	500	0	0
72520 201	Social Security	3,739	3,755	4,038
72520 204	State Retirement	5,565	5,595	5,795
72520 206	Life Insurance	215	215	216
72520 207	Medical Insurance	4,658	4,890	4,932
72520 212	Employer Medicare	874	878	945
72520 302	Advertising	738	0	500
72520 399	Other Contracted Services	0	11,204	22,204
	TOTAL HUMAN SERVICES/PERSONNEL	\$ 77,566	\$ 88,653	\$ 103,747

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
72610	OPERATION OF PLANT			
72610 166	Custodial Personnel	\$ 1,061,435	\$ 1,074,934	\$ 1,102,064
72610 188	Bonus Payments	28,500	0	0
72610 189	Other Salaries & Wages	45,465	91,152	94,843
72610 201	Social Security	64,007	66,110	74,208
72610 204	State Retirement	95,576	96,372	104,053
72610 206	Life Insurance	7,553	7,716	8,064
72610 207	Medical Insurance	221,537	231,316	251,013
72610 212	Medicare	15,195	15,619	17,356
72610 355	Travel	5,251	5,090	9,000
72610 399	Other Contracted Services	288,089	706,455	669,814
72610 410	Custodial Supplies	81,087	96,261	105,000
72610 415	Electricity	1,348,199	1,248,373	1,250,000
72610 434	Natural Gas	236,070	250,660	240,000
72610 454	Water and Sewer	175,387	163,813	262,779
72610 499	Other Supplies and Materials	18,004	4,133	5,000
72610 524	In-service/Staff Development	3,190	3,190	3,200
72610 599	Other Charges	2,209	296	1,000
	TOTAL OPERATION OF PLANT	\$ 3,696,754	\$ 4,061,490	\$ 4,197,394
72620	MAINTENANCE OF PLANT			
72620 105	Supervisor/Director	\$ 48,786	\$ 51,950	\$ 50,000
72620 161	Secretary(s)	23,044	24,112	23,965
72620 167	Maintenance Personnel	554,737	567,084	611,824
72620 188	Bonus Payments	10,500	0	0
72620 201	Social Security	36,940	36,898	42,728
72620 204	State Retirement	56,861	57,968	59,819
72620 206	Life Insurance	2,866	2,866	2,880
72620 207	Medical Insurance	114,033	130,134	148,301
72620 212	Medicare	8,639	8,629	9,993
72620 307	Communications	2,200	0	0
72620 336	Maintenance and Repair Services - Equipment	1,702	1,141	2,500
72620 355	Travel	0	1,234	1,000
72620 399	Other Contracted Services	155,627	217,319	255,000
72620 499	Other Supplies and Materials	90,145	87,091	90,000
72620 524	In-Service/Staff Development	0	1,589	2,000
72620 599	Other Charges	0	6,098	0
72620 717	Maintenance Equipment	70,798	24,922	22,000
	TOTAL MAINTENANCE OF PLANT	\$ 1,176,878	\$ 1,219,035	\$ 1,322,010
72710	TRANSPORTATION			
72710 189	Other Salaries & Wages	\$ 37,390	\$ 28,550	\$ 0
72710 201	Social Security	2,088	1,609	0
72710 204	State Retirement	3,377	2,460	0
72710 212	Medicare	488	376	0
72710 313	Contracts with Parents	7,545	7,199	10,000
	TOTAL TRANSPORTATION	\$ 50,888	\$ 40,194	\$ 10,000

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
72810	CENTRAL AND OTHER			
72810 105	Supervisor	\$ 0	\$ 33,051	\$ 33,150
72810 188	Bonus Payments	131,500	0	0
72810 189	Other Salaries and Wages	4,000	180,985	180,609
72810 201	Social Security	7,646	12,484	13,255
72810 204	State Retirement	11,896	19,412	19,325
72810 206	Life Insurance	0	717	720
72810 207	Medical Insurance	0	31,231	31,998
72810 212	Medicare	1,795	2,920	4,000
72810 355	Travel	0	7,815	9,000
72810 399	Other Contracted Services	0	145,912	146,000
72810 435	Office Supplies	0	1,625	3,500
72810 499	Other Supplies and Materials	0	730	2,000
72810 599	Other Charges	0	1,376	3,000
72810 790	Other Equipment	0	597,926	200,000
	TOTAL CENTRAL AND OTHER	\$ 156,837	\$ 1,036,184	\$ 646,557
	TOTAL SUPPORT SERVICES EXPENDITURES	\$ 16,270,452	\$ 17,691,050	\$ 17,641,403
73000	OPERATION OF NON-INSTRUCTIONAL SERVICES			
73100	FOOD SERVICE PROGRAM			
73100 105	Supervisor/Director	\$ 2,000	\$ 0	\$ 0
73100 201	Social Security	121	0	0
73100 204	State Retirement	184	0	0
73100 206	Life Insurance	0	0	0
73100 212	Employer Medicare	29	0	0
	TOTAL FOOD SERVICES PROGRAM	\$ 2,334	\$ 0	\$ 0
73400	EARLY CHILDHOOD EDUCATION			
73400 105	Supervisor/Director	\$ 56,616	\$ 57,698	\$ 55,915
73400 116	Teachers	150,363	155,345	157,713
73400 162	Clerical Personnel	19,499	18,449	18,896
73400 163	Educational Assistants	39,148	44,567	45,505
73400 188	Bonus Payments	5,000	0	0
73400 201	Social Security	15,230	15,325	17,152
73400 204	State Retirement	24,221	24,655	24,782
73400 206	Life Insurance	1,440	1,418	1,440
73400 207	Medical Insurance	62,379	71,468	74,672
73400 212	Employer Medicare	3,562	3,584	4,012
73400 355	Travel	1,782	1,228	1,500
73400 399	Other Contracted Services	2,810	0	150
73400 429	Instructional Supplies and Materials	2,397	2,246	2,569
73400 499	Other Supplies and Materials	2,562	1,514	1,395
73400 790	Other Equipment	3,706	1,514	0
	TOTAL EARLY CHILDHOOD EDUCATION	\$ 390,715	\$ 399,011	\$ 405,701
	TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES	\$ 393,049	\$ 399,011	\$ 405,701

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
76000	CAPITAL OUTLAY			
76100	REGULAR CAPITAL OUTLAY			
76100 304	Architects	\$ 13,533	\$ 30,000	\$ 30,000
76100 707	Building Improvements	507,712	926,398	521,700
76100 799	Other Capital Outlay	553,187	49,617	40,000
	TOTAL REGULAR CAPITAL OUTLAY	\$ 1,074,432	\$ 1,006,015	\$ 591,700
	TOTAL CAPITAL OUTLAY	\$ 1,074,432	\$ 1,006,015	\$ 591,700
80000	DEBT SERVICE			
82300	OTHER DEBT SERVICE			
82330 620	Debt Service Contribution to Primary Government	\$ 515,449	\$ 503,613	\$ 0
82330 699	Other Debt Service	0	0	537,294
	TOTAL OTHER DEBT SERVICE	\$ 515,449	\$ 503,613	\$ 537,294
	TOTAL DEBT SERVICE	\$ 515,449	\$ 503,613	\$ 537,294
	Total Estimated Expenditures	\$ 50,647,065	\$ 52,258,445	\$ 52,782,575
99000	ESTIMATED OTHER USES			
99100	TRANSFERS OUT			
99100 590	Transfers to Other Funds	\$ 201,992	\$ 1,136,242	\$ 15,999
	TOTAL TRANSFERS OUT	\$ 201,992	\$ 1,136,242	\$ 15,999
	TOTAL OTHER USES	\$ 201,992	\$ 1,136,242	\$ 15,999
	Total Estimated Expenditures & Other Uses	\$ 50,849,057	\$ 53,394,687	\$ 52,798,574
	Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures and Other Uses	\$ (1,295,518)	\$ (2,093,955)	\$ (1,068,641)
	Estimated Beginning Fund Balance - July 1 (including any Restricted, Committed, Assigned, or Unassigned Funds)	10,778,267	8,688,184	7,318,933
	Reserve Reversal/Transfers Made/Closing or Audit Adjustments/Accruals	(794,565)	724,704	0
	Less: Restricted, Committed, or Assigned Funds set aside for Specific Purposes - June 30	(17,279)	(39,496)	0
	Estimated Ending Unassigned Fund Balance - June 30	\$ 8,670,905	\$ 7,279,437	\$ 6,250,292

HAWKINS COUNTY, TENNESSEE
SCHOOL FEDERAL PROJECTS FUND (#142)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

ACCOUNT NUMBER		ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
	Estimated Revenues			
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44170	Miscellaneous Refunds	\$ 0	\$ 64	\$ 0
	TOTAL OTHER LOCAL REVENUES	\$ 0	\$ 64	\$ 0
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47131	Vocational Education - Basic Grants to States	\$ 211,550	\$ 121,815	\$ 126,611
47139	Other Vocational	4,595	0	0
47141	Title I - Grants to Local Education Agencies	2,323,438	2,684,015	1,999,588
47143	Special Education Grants to the States - IDEA	1,625,999	1,681,524	1,745,053
47145	Special Education Preschool Grants	13,145	19,383	33,039
47146	English Language Acquisition Grants (Title III)	4,767	1,660	1,900
47147	Safe and Drug-Free Schools - State Grants	43,374	46,434	75,000
47149	Education for Homeless Children and Youth (Title X)	0	15,411	2,580
47189	Title II - Eisenhower Professional Development State Grants	564,850	273,095	308,837
47311	First To The Top	653,499	452,281	249,140
49800	Transfers In	200,000	0	0
	TOTAL FEDERAL THROUGH STATE REVENUES	\$ 5,645,217	\$ 5,295,618	\$ 4,541,748
	Total Estimated Revenues	\$ 5,645,217	\$ 5,295,682	\$ 4,541,748

HAWKINS COUNTY, TENNESSEE
SCHOOL FEDERAL PROJECTS FUND (#142)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

ACCOUNT NUMBER		ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
Estimated Expenditures				
71000	INSTRUCTION			
71100	REGULAR INSTRUCTION PROGRAM			
71100 116	Teachers	\$ 401,514	\$ 211,401	\$ 253,478
71100 163	Educational Assistants	291,480	312,820	325,775
71100 189	Other Salaries and Wages	45,313	80,414	40,000
71100 195	Certified Substitute Teachers	385	293	2,220
71100 198	Non-certified Substitute Teachers	11,121	1,944	7,200
71100 201	Social Security	42,430	33,630	38,978
71100 204	State Retirement	64,586	53,139	54,808
71100 206	Life Insurance	5,317	4,536	4,752
71100 207	Medical Insurance	175,542	164,173	185,848
71100 212	Employer Medicare	9,926	7,865	9,116
71100 336	Maintenance and Repair Services - Equipment	1,138	5,381	0
71100 355	Travel	905	0	0
71100 399	Other Contracted Services	84,546	96,600	77,255
71100 429	Instructional Supplies and Materials	251,962	372,844	159,641
71100 499	Other Supplies and Materials	68,256	98,352	55,920
71100 722	Regular Instruction Equipment	575,802	908,894	337,589
	TOTAL REGULAR INSTRUCTION PROGRAM	\$ 2,030,223	\$ 2,352,286	\$ 1,552,580
71200	SPECIAL EDUCATION PROGRAM			
71200 116	Teachers	\$ 332,403	\$ 324,218	\$ 427,747
71200 163	Educational Assistants	488,272	514,284	561,207
71200 171	Speech Pathologist	0	36,102	40,947
71200 189	Other Salaries and Wages	610	0	0
71200 201	Social Security	45,423	47,673	63,855
71200 204	State Retirement	72,580	77,679	91,084
71200 206	Life Insurance	6,996	7,219	8,064
71200 207	Medical Insurance	240,764	277,667	223,037
71200 212	Employer Medicare	10,623	11,149	14,935
71200 322	Evaluation and Testing	150,807	0	3,000
71200 336	Maintenance & Repair Services - Equipment	102	270	2,000
71200 399	Other Contracted Services	18,229	19,449	18,000
71200 429	Instructional Supplies and Materials	38,861	79,242	15,219
71200 725	Special Education Equipment	62	19,922	21,679
	TOTAL SPECIAL EDUCATION PROGRAM	\$ 1,405,732	\$ 1,414,874	\$ 1,490,774
71300	VOCATIONAL EDUCATION PROGRAM			
71300 429	Instructional Supplies and Materials	\$ 59,737	\$ 45,419	\$ 39,098
71300 730	Vocational Instruction Equipment	110,218	36,046	45,000
	TOTAL VOCATIONAL EDUCATION PROGRAM	\$ 169,955	\$ 81,465	\$ 84,098
	TOTAL INSTRUCTIONAL EXPENDITURES	\$ 3,605,910	\$ 3,848,625	\$ 3,127,452

HAWKINS COUNTY, TENNESSEE
SCHOOL FEDERAL PROJECTS FUND (#142)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

ACCOUNT NUMBER		ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
72000	SUPPORT SERVICES			
72100	STUDENTS			
72120	HEALTH SERVICES			
72120 189	Other Salaries & Wages	\$ 47,000	\$ 47,020	\$ 47,705
72120 201	Social Security	2,514	2,493	2,958
72120 204	State Retirement	4,174	4,169	4,141
72120 206	Life Insurance	144	144	144
72120 207	Medical Insurance	7,446	7,964	8,136
72120 212	Employer Medicare	588	583	692
72120 735	Health Equipment	2,756	1,694	1,000
	TOTAL HEALTH SERVICES	\$ 64,622	\$ 64,067	\$ 64,776
72130	OTHER STUDENT SUPPORT			
72130 189	Other Salaries and Wages	\$ 128,395	\$ 331,862	\$ 328,176
72130 201	Social Security	7,632	19,249	20,347
72130 204	State Retirement	10,491	29,514	29,668
72130 206	Life Insurance	288	871	1,008
72130 207	Medical Insurance	11,031	50,953	51,285
72130 212	Employer Medicare	1,785	4,495	4,759
72130 322	Evaluation and Testing	10,595	41	0
72130 355	Travel	40,125	41,637	45,000
72130 399	Other Contracted Services	2,000	35,346	63,000
72130 499	Other Supplies & Materials	12,838	12,812	476
72130 524	In-Service/Staff Development	5,344	2,214	8,000
72130 599	Other Charges	47,559	43,666	25,529
72130 790	Other Equipment	449	0	0
	TOTAL OTHER STUDENT SUPPORT	\$ 278,532	\$ 572,660	\$ 577,248
72200	INSTRUCTIONAL STAFF			
72210	REGULAR INSTRUCTION PROGRAM			
72210 105	Supervisor/Director	\$ 68,276	\$ 69,174	\$ 69,174
72210 138	Instructional Computer Personnel	39,229	40,416	0
72210 161	Secretary	19,509	21,158	0
72210 162	Clerical Personnel	0	0	21,814
72210 189	Other Salaries and Wages	390,080	103,631	69,174
72210 196	In-Service Training	0	0	77,268
72210 201	Social Security	30,195	13,769	9,935
72210 204	State Retirement	45,968	20,906	14,479
72210 206	Life Insurance	1,440	576	432
72210 207	Medical Insurance	66,461	19,430	27,284
72210 212	Employer Medicare	7,062	3,220	2,322
72210 308	Consultants	13,191	11,119	5,000
72210 355	Travel	67,362	38,661	45,905
72210 399	Other Contracted Services	62,127	555	0
72210 432	Library Books/Media	21,584	23,927	8,000
72210 499	Other Supplies and Materials	30,685	10,375	2,500
72210 524	In-service/Staff Development	137,821	134,564	114,180
72210 599	Other Charges	10,597	1,305	2,000
72210 790	Other Equipment	15,326	7,401	750
	TOTAL REGULAR INSTRUCTION PROGRAM	\$ 1,026,913	\$ 520,187	\$ 470,217

HAWKINS COUNTY, TENNESSEE
SCHOOL FEDERAL PROJECTS FUND (#142)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

ACCOUNT NUMBER		ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
72200	INSTRUCTIONAL STAFF			
72220	SPECIAL EDUCATION PROGRAM			
72220 135	Assessment Personnel	\$ 50,100	\$ 51,470	\$ 52,388
72220 161	Secretary	0	0	1,000
72220 201	Social Security	3,106	3,191	3,248
72220 204	State Retirement	4,449	4,571	4,736
72220 206	Life Insurance	144	144	144
72220 212	Employer Medicare	726	746	760
72220 336	Maintenance & Repair Services-Equipment	1,211	838	3,500
72220 355	Travel	28,835	28,370	43,000
72220 399	Other Contracted Services	36,578	32,616	20,000
72220 499	Other Supplies and Materials	34,719	19,430	22,500
72220 524	In-service/Staff Development	50,608	46,352	33,000
72220 599	Other Charges	5,508	5,362	5,000
72220 790	Other Equipment	34,006	21,418	2,000
	TOTAL SPECIAL EDUCATION PROGRAM	\$ 249,990	\$ 214,508	\$ 191,276
72200	INSTRUCTIONAL STAFF			
72230	VOCATIONAL EDUCATION PROGRAM			
72230 355	Travel	\$ 866	\$ 970	\$ 1,000
72230 499	Other Supplies & Materials	0	2,526	0
72230 599	Other Charges	0	0	3,513
	TOTAL VOCATIONAL EDUCATION PROGRAM	\$ 866	\$ 3,496	\$ 4,513
72700	STUDENT TRANSPORTATION			
72710	TRANSPORTATION			
72710 146	Bus Drivers	\$ 4,554	\$ 0	\$ 0
72710 189	Other Salaries and Wages	0	0	20,000
72710 201	Social Security	282	0	1,240
72710 204	State Retirement	419	0	1,736
72710 212	Employer Medicare	66	0	290
72710 313	Contracts with Parents	9,699	6,736	8,000
72710 412	Diesel Fuel	3,059	0	0
72710 729	Transportation Equipment	61,941	0	0
	TOTAL TRANSPORTATION	\$ 80,020	\$ 6,736	\$ 31,266
	TOTAL SUPPORT SERVICES EXPENDITURES	\$ 1,700,943	\$ 1,381,654	\$ 1,339,296
73000	OPERATION OF NON-INSTRUCTIONAL SERVICES			
73300	COMMUNITY SERVICES			
73300 105	Supervisor/Director	0	0	4,000
73300 116	Teachers	0	0	25,810
73300 163	Educational Assistant(s)	0	0	10,350
73300 169	Part time Personnel	0	0	6,692
73300 201	Social Security	0	0	2,908
73300 204	State Retirement	0	0	4,314
73300 207	Medical Insurance	0	0	685

HAWKINS COUNTY, TENNESSEE
SCHOOL FEDERAL PROJECTS FUND (#142)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

ACCOUNT NUMBER		ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
	COMMUNITY SERVICES (cont.)			
73300 399	Other Contracted Services	0	0	4,968
73300 422	Food Supplies	0	0	1,750
73300 429	Instructional Supplies & Materials	0	0	3,569
73300 499	Other Supplies and Materials	0	0	1,500
73300 524	In Service/Staff Development	0	0	2,861
73300 599	Other Charges	0	0	5,593
	TOTAL COMMUNITY SERVICES	\$ 0	\$ 0	\$ 75,000
	TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES	\$ 0	\$ 0	\$ 75,000
	Total Estimated Expenditures	\$ 5,306,853	\$ 5,230,279	\$ 4,541,748
99000	ESTIMATED OTHER USES			
99100	TRANSFERS OUT			
99100 504	Indirect Cost	16,605	64,268	0
	Total Estimated Expenditures and Estimated Other Uses	\$ 5,323,458	\$ 5,294,547	\$ 4,541,748
	Excess of Estimated Revenues and Other Sources Over (Under) Estimated Expenditures	\$ 321,759	\$ 1,135	\$ 0
	Estimated Beginning Fund Balance - July 1 (including any Restricted, Committed, Assigned, or Unassigned Funds)	178,255	500,014	501,149
	Expenditure and PO adjustments	0	0	0
	Less: Restricted, Committed, or Assigned Funds set aside for Specific Purposes - June 30	0	0	0
	Estimated Ending Fund Balance - June 30	\$ 500,014	\$ 501,149	\$ 501,149

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
	Estimated Revenues			
43000	CHARGES FOR CURRENT SERVICES			
43500	EDUCATION CHARGES			
43521	Lunch Payments - Children	\$ 584,011	\$ 606,590	\$ 700,000
43522	Lunch Payments - Adults	89,641	95,454	110,000
43523	Income from Breakfast	175,606	145,215	160,000
43525	A La Carte Sales	32,566	35,561	45,000
43990	Other Charges for Services	66,475	62,989	75,000
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 948,299	\$ 945,809	\$ 1,090,000
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44110	Investment Income	\$ 4,508	\$ 2,348	\$ 2,000
44160	Retirees' Insurance Payments	132	0	0
44165	Commodity Rebates	20,959	29,322	0
44170	Miscellaneous Refunds	532	742	0
44500	NONRECURRING ITEMS			
44530	Sale of Equipment	1,229	0	0
	TOTAL OTHER LOCAL REVENUES	\$ 27,360	\$ 32,412	\$ 2,000
46000	STATE OF TENNESSEE			
46500	REGULAR EDUCATION FUNDS			
46520	School Food Service	\$ 37,600	\$ 35,971	\$ 35,300
	TOTAL STATE OF TENNESSEE	\$ 37,600	\$ 35,971	\$ 35,300
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47111	USDA School Lunch Program	\$ 1,739,731	\$ 1,818,805	\$ 1,960,000
47112	USDA - Commodities	206,814	260,083	0
47113	Breakfast	549,013	555,348	700,000
47114	USDA - Other	38,226	40,775	45,000
	TOTAL FEDERAL GOVERNMENT	\$ 2,533,784	\$ 2,675,011	\$ 2,705,000
	Total Estimated Revenues	\$ 3,547,043	\$ 3,689,203	\$ 3,832,300
49000	ESTIMATED OTHER SOURCES			
49800	Transfers In	1,992	319	0
	Total Estimated Revenues & Other Sources	\$ 3,549,035	\$ 3,689,522	\$ 3,832,300

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
Estimated Expenditures				
73000	SUPPORT SERVICES			
73100	FOOD SERVICES			
73100 105	Supervisor/Director	\$ 48,307	\$ 51,080	\$ 51,377
73100 119	Accountants/Bookkeepers	19,203	20,822	21,337
73100 162	Clerical Personnel	46,619	47,360	48,500
73100 165	Cafeteria Personnel	1,101,302	983,951	1,123,151
73100 189	Other Salaries/Wages	0	115,671	136,025
73100 201	Social Security	67,916	67,585	82,399
73100 204	State Retirement	97,944	100,173	103,908
73100 206	Life Insurance	16,197	12,845	14,000
73100 207	Medical Insurance	311,254	335,205	370,978
73100 212	Employer Medicare	15,884	15,806	19,271
73100 307	Communication	9,294	12,687	12,700
73100 336	Maintenance and Repair Services - Equipment	44,775	42,658	50,000
73100 355	Travel	4,088	4,168	6,500
73100 399	Other Contracted Services	221,944	220,717	235,000
73100 421	Food Preparation Supplies	129,805	137,766	145,000
73100 422	Food Supplies	1,160,337	1,211,667	1,354,344
73100 435	Office Supplies	14,389	7,995	15,000
73100 451	Uniforms	4,876	4,644	6,510
73100 469	USDA - Commodities	206,814	260,083	0
73100 499	Other Supplies and Materials	1,223	0	500
73100 524	In Service/Staff Development	808	1,965	1,300
73100 599	Other Charges	2,024	0	500
73100 710	Food Service Equipment	21,226	11,388	34,000
TOTAL FOOD SERVICES		\$ 3,546,229	\$ 3,666,236	\$ 3,832,300
Total Estimated Expenditures		\$ 3,546,229	\$ 3,666,236	\$ 3,832,300
Excess of Estimated Revenue Over (Under) Estimated Expenditures		\$ 2,806	\$ 23,286	\$ 0
Estimated Beginning Fund Balance - July 1 (including any Restricted, Committed, Assigned, or Unassigned Funds)		2,503,325	2,506,048	2,529,334
Audit Adjustment		(83)	0	0
Less: Restricted, Committed, or Assigned Funds set aside for Specific Purposes - June 30		0	0	0
Estimated Ending Fund Balance - June 30		\$ 2,506,048	\$ 2,529,334	\$ 2,529,334

HAWKINS COUNTY, TENNESSEE
SCHOOL TRANSPORTATION FUND (#144)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
Estimated Revenues				
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax (30 cents of the tax rate, 14-15 FY)	\$ 1,458,249	\$ 1,483,926	\$ 2,901,631
40120	Trustee's Collections - Prior Year	62,530	50,731	55,000
40125	Trustee's Collections - Bankruptcy	1,300	1,480	0
40130	Circuit/Clerk and Master Collections - Prior Years	43,648	49,209	30,000
40140	Interest and Penalty	11,815	9,329	12,000
40150	Pick-up Taxes	1,834	4,005	2,000
40161	Payment in Lieu of Taxes - TVA	292	292	0
40163	Payment in Lieu of Taxes - Other	3,423	3,222	3,000
40200	COUNTY LOCAL OPTION TAXES			
40240	Wheel Tax	121,890	123,584	125,000
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	2,523	2,485	3,000
	TOTAL LOCAL TAXES	\$ 1,707,504	\$ 1,728,263	\$ 3,131,631
43000	CHARGES FOR CURRENT SERVICES			
43500	EDUCATION CHARGES			
43531	Transportation - Other State Systems	\$ 0	\$ 85,675	\$ 92,350
43570	Receipts from Individual Schools	61,891	52,630	32,000
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 61,891	\$ 138,305	\$ 124,350
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44130	Sale of Materials and Supplies (Gasoline)	\$ 461,956	\$ 81,964	\$ 0
44170	Miscellaneous Refunds	3,750	9,874	0
44500	NONCURRING ITEMS			
44530	Sale of Equipment	0	0	10,000
44560	Damages Recovered from Individuals	55	70	0
	TOTAL OTHER LOCAL REVENUE	\$ 465,761	\$ 91,908	\$ 10,000
46000	STATE OF TENNESSEE			
46500	STATE EDUCATION FUNDS			
46511	Basic Education Program	\$ 966,856	\$ 0	\$ 0
	TOTAL STATE OF TENNESSEE	\$ 966,856	\$ 0	\$ 0
	Total Estimated Revenues	\$ 3,202,012	\$ 1,958,476	\$ 3,265,981
	ESTIMATED OTHER SOURCES			
49700	Insurance Recovery	11,176	27,608	0
49800	Transfers in	637,827	2,103,098	0
	Total Estimated Revenues and Other Sources	\$ 3,851,015	\$ 4,089,182	\$ 3,265,981

HAWKINS COUNTY, TENNESSEE
SCHOOL TRANSPORTATION FUND (#144)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
	Estimated Expenditures			
	BOARD OF EDUCATION			
72310 510	Trustee's Commissions	\$ 31,994	\$ 32,362	\$ 35,000
	TOTAL BOARD OF EDUCATION	\$ 31,994	\$ 32,362	\$ 35,000
	TRANSPORTATION			
72710 105	Supervisor/Director	\$ 47,704	\$ 51,670	\$ 52,500
72710 142	Mechanic(s)	221,604	237,204	231,780
72710 146	Bus Drivers	916,802	898,812	876,194
72710 162	Clerical Personnel	60,025	60,926	62,350
72710 189	Other Salaries & Wages	0	106,741	105,000
72710 201	Social Security	68,131	75,683	82,424
72710 204	State Retirement	99,052	106,678	115,394
72710 206	Life Insurance	11,369	11,321	13,392
72710 207	Medical Insurance	298,254	309,194	375,641
72710 212	Medicare	16,574	18,059	19,277
72710 307	Communication	6,754	6,867	6,600
72710 338	Maintenance and Repair Service-Vehicles	9,385	28,926	30,000
72710 340	Medical and Dental Services	6,720	4,715	6,500
72710 355	Travel	347	492	1,000
72710 399	Other Contracted Services	14,588	14,959	17,000
72710 425	Gasoline	976,664	547,265	600,000
72710 433	Lubricants	13,847	9,801	11,000
72710 450	Tires and Tubes	52,596	55,655	57,000
72710 453	Vehicle Parts	157,911	199,068	250,000
72710 499	Other Supplies and Materials	6,115	5,205	8,000
72710 524	In-Service/Staff Development	0	1,121	7,000
72710 599	Other Charges	23,514	28,189	35,000
72710 729	Transportation Equipment	402,925	519,838	345,000
	TOTAL TRANSPORTATION	\$ 3,410,881	\$ 3,298,389	\$ 3,308,052
80000	DEBT SERVICE			
82300	OTHER DEBT SERVICE			
82330	EDUCATION			
82330 620	Debt Service Contribution to Primary Government	\$ 407,099	\$ 263,155	\$ 0
82330 699	Other Debt Service	0	0	407,559
	TOTAL OTHER DEBT SERVICE - EDUCATION	\$ 407,099	\$ 263,155	\$ 407,559
	TOTAL DEBT SERVICE	\$ 407,099	\$ 263,155	\$ 407,559
	Total Estimated Expenditures	\$ 3,849,974	\$ 3,593,906	\$ 3,750,611
	Excess of Estimated Revenues and Other Sources Over (Under) Estimated Expenditures	\$ 1,041	\$ 495,276	\$ (484,630)
	Estimated Beginning Fund Balance - July 1 (including any Restricted, Committed, Assigned, or Unassigned Funds)	627,338	628,379	1,123,655
	Less: Restricted, Committed, or Assigned Funds set aside for Specific Purposes - June 30	0	0	0
	Estimated Ending Fund Balance - June 30	\$ 628,379	\$ 1,123,655	\$ 639,025

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
Estimated Revenues				
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax (8 cents of the tax rate, 14-15FY)	\$ 777,729	\$ 792,403	\$ 773,768
40120	Trustee's Collections-Prior Year	33,349	23,303	23,000
40125	Trustee's Collections - Bankruptcy	693	789	700
40130	Circuit/Clerk and Master Collections-Prior Years	23,274	26,245	23,000
40140	Interest and Penalty	6,300	4,975	4,500
40150	Pick-up Taxes	978	2,136	1,500
40161	Payments in Lieu of Taxes-T.V.A.	156	156	156
40163	Payments in Lieu of Taxes-Other	1,826	1,718	1,800
40200	COUNTY LOCAL OPTION TAXES			
40266	Litigation Taxes - Jail, Workhouse or Courthouse	110,448	115,193	113,000
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	1,346	1,325	1,325
	TOTAL LOCAL TAXES	\$ 956,099	\$ 968,243	\$ 942,749
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44110	Investment Income	\$ 24,838	\$ 13,356	\$ 14,000
44170	Miscellaneous Refunds	0	0	0
	TOTAL OTHER LOCAL REVENUES	\$ 24,838	\$ 13,356	\$ 14,000
47600	DIRECT FEDERAL REVENUE			
47715	Tax Credit Bond Rebate	\$ 7,255	\$ 6,466	\$ 6,514
	TOTAL DIRECT FEDERAL REVENUE	\$ 7,255	\$ 6,466	\$ 6,514
	Total Estimated Revenues	\$ 988,192	\$ 988,065	\$ 963,263

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

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
Estimated Expenditures				
82100	PRINCIPAL ON DEBT			
82110	GENERAL GOVERNMENT			
82110 601	Principal on Bonds	\$ 35,000	\$ 35,000	\$ 35,000
82110 602	Principal on Notes	16,088	38,664	38,664
82110 612	Principal on Other Loans	335,000	350,000	360,000
TOTAL PRINCIPAL - GENERAL GOVERNMENT		\$ 386,088	\$ 423,664	\$ 433,664
82200	INTEREST ON DEBT			
82210	GENERAL GOVERNMENT			
82210 603	Interest on Bonds	\$ 20,729	\$ 20,073	\$ 19,200
82210 604	Interest on Notes	7,108	16,256	16,505
82210 613	Interest on Other Loans	637,567	626,716	614,476
TOTAL INTEREST - GENERAL GOVERNMENT		\$ 665,404	\$ 663,045	\$ 650,181
82300	OTHER DEBT SERVICE			
82310	GENERAL GOVERNMENT			
82310 325	Fiscal Agent Charges	\$ 849	\$ 834	\$ 1,200
82310 510	Trustee's Commission	17,611	17,802	22,000
82310 699	Other Debt Service	425	425	500
TOTAL OTHER DEBT SERVICE - GENERAL GOVERNMENT		\$ 18,885	\$ 19,061	\$ 23,700
Total Estimated Expenditures		\$ 1,070,377	\$ 1,105,770	\$ 1,107,545
Excess of Estimated Revenue Over (Under) Estimated Expenditures		\$ (82,185)	\$ (117,705)	\$ (144,282)
Estimated Beginning Fund Balance - July 1		4,022,294	3,940,109	3,822,404
Estimated Ending Fund Balance - June 30		\$ 3,940,109	\$ 3,822,404	\$ 3,678,122

HAWKINS COUNTY, TENNESSEE
SPECIAL DEBT SERVICE FUND (HIGHWAY, # 154)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
	Estimated Revenues			
40000	LOCAL TAXES			
40200	COUNTY LOCAL OPTION TAXES			
40240	Wheel Tax	\$ 339,384	\$ 343,505	\$ 340,000
	TOTAL LOCAL TAXES	\$ 339,384	\$ 343,505	\$ 340,000
47600	DIRECT FEDERAL REVENUE			
47715	Tax Credit Bond Rebate	\$ 33,667	\$ 30,147	\$ 30,381
	TOTAL DIRECT FEDERAL REVENUE	\$ 33,667	\$ 30,147	\$ 30,381
	Total Estimated Revenues	\$ 373,051	\$ 373,652	\$ 370,381

HAWKINS COUNTY, TENNESSEE
SPECIAL DEBT SERVICE FUND (HIGHWAY, # 154)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
Estimated Expenditures				
82100	PRINCIPAL ON DEBT			
82120	HIGHWAYS AND STREETS			
82120 601	Principal on Bonds	\$ 140,000	\$ 345,000	\$ 360,000
82120 602	Principal on Notes	0	0	0
TOTAL PRINCIPAL - HIGHWAYS AND STREETS		\$ 140,000	\$ 345,000	\$ 360,000
82200	INTEREST ON DEBT			
82220	HIGHWAYS AND STREETS			
82220 603	Interest on Bonds	\$ 96,190	\$ 145,070	\$ 143,703
82220 604	Interest on Notes		0	0
TOTAL INTEREST - HIGHWAYS AND STREETS		\$ 96,190	\$ 145,070	\$ 143,703
82300	OTHER DEBT SERVICE			
82320	HIGHWAYS AND STREETS			
82320 325	Fiscal Agent Charges	\$ 795	\$ 1,459	\$ 2,000
82320 510	Trustee's Commission	3,444	3,424	4,200
82320 699	Other Debt Service	75	75	200
TOTAL OTHER DEBT SERVICE - HIGHWAYS AND STREETS		\$ 4,314	\$ 4,958	\$ 6,400
Total Estimated Expenditures		\$ 240,504	\$ 495,028	\$ 510,103
Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures		\$ 132,547	\$ (121,376)	\$ (139,722)
Estimated Beginning Fund Balance - July 1		1,562,678	1,695,225	1,573,849
Estimated Ending Fund Balance - June 30		\$ 1,695,225	\$ 1,573,849	\$ 1,434,127

HAWKINS COUNTY, TENNESSEE
 EDUCATION DEBT SERVICE FUND (#156)
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
Estimated Revenues				
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax (34 cents of the tax rate, 14-15FY)	\$ 3,305,361	\$ 3,367,687	\$ 3,288,514
40120	Trustee's Collections - Prior Year	141,733	99,041	100,000
40125	Trustee's Collections - Bankruptcy	2,967	3,358	3,000
40130	Circuit/Clerk and Master Collections - Prior Years	99,044	111,541	95,000
40140	Interest and Penalty	26,777	21,139	20,000
40150	Pick-up Taxes	4,154	9,077	5,000
40161	Payments in Lieu of Taxes - T.V.A.	662	662	662
40163	Payments in Lieu of Taxes - Other	7,760	7,302	7,300
40200	COUNTY LOCAL OPTION TAXES			
40240	Wheel Tax	339,384	343,505	340,000
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	5,719	5,632	5,600
	TOTAL LOCAL TAXES	\$ 3,933,561	\$ 3,968,944	\$ 3,865,076
44000	OTHER LOCAL REVENUES			
44110	Investment Income (including QSCB issues)	\$ 82,414	\$ 66,347	\$ 55,000
44170	Miscellaneous Refunds	0	0	0
	TOTAL OTHER LOCAL REVENUES	\$ 82,414	\$ 66,347	\$ 55,000
47600	DIRECT FEDERAL REVENUE			
47715	Tax Credit Bond Rebate (from IRS on Build America Bond issues)	\$ 373,046	\$ 361,585	\$ 361,633
	TOTAL DIRECT FEDERAL REVENUE	\$ 373,046	\$ 361,585	\$ 361,633
48000	OTHER GOVERNMENTS AND CITIZENS GROUPS			
48100	OTHER GOVERNMENTS			
48130	Contributions (from General Purpose School & School Transportation Funds)	\$ 922,548	\$ 905,427	\$ 914,853
	TOTAL OTHER GOVERNMENTS	\$ 922,548	\$ 905,427	\$ 914,853
	Total Estimated Revenues	\$ 5,311,569	\$ 5,302,303	\$ 5,196,562
49000	ESTIMATED OTHER SOURCES (NON-REVENUE)			
49800	Transfers In (from General Fund for interest payments/2010 QSCB Issue)	113,048	113,064	113,104
	Total Estimated Revenues and Other Sources	\$ 5,424,617	\$ 5,415,367	\$ 5,309,666

HAWKINS COUNTY, TENNESSEE
EDUCATION DEBT SERVICE FUND (#156)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015
Estimated Expenditures				
82100	PRINCIPAL ON DEBT			
82130	EDUCATION			
82130 601	Principal on Bonds	\$ 1,225,000	\$ 1,265,000	\$ 1,310,000
82130 602	Principal on Notes	123,000	133,000	144,000
82130 612	Principal on Other Loans	807,792	807,791	807,792
TOTAL PRINCIPAL - EDUCATION		\$ 2,155,792	\$ 2,205,791	\$ 2,261,792
82200	INTEREST ON DEBT			
82230	EDUCATION			
82230 603	Interest on Bonds	\$ 1,676,243	\$ 1,646,803	\$ 1,606,333
82230 604	Interest on Notes	14,327	11,294	8,061
82230 613	Interest on Other Loans	1,233,749	1,201,785	1,313,308
TOTAL INTEREST - EDUCATION		\$ 2,924,319	\$ 2,859,882	\$ 2,927,702
82300	OTHER DEBT SERVICE			
82330	EDUCATION			
82330 325	Fiscal Agent Charges	\$ 10,071	\$ 7,665	\$ 11,000
82330 510	Trustee's Commission	74,136	75,179	78,000
82330 699	Other Debt Service	236,097	41,120	80,000
TOTAL OTHER DEBT SERVICE - EDUCATION		\$ 320,304	\$ 123,964	\$ 169,000
Total Estimated Expenditures		\$ 5,400,415	\$ 5,189,637	\$ 5,358,494
Excess of Estimated Revenue Over (Under) Estimated Expenditures		\$ 24,202	\$ 225,730	\$ (48,828)
Estimated Beginning Fund Balance - July 1		9,606,316	9,630,518	9,856,248
Estimated Ending Fund Balance - June 30		\$ 9,630,518	\$ 9,856,248	\$ 9,807,420

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**HAWKINS COUNTY GOVERNMENT
SALARY SCHEDULE BY GRADE
GENERAL AND SOLID WASTE FUND EMPLOYEES**

SALARY GRADE	MINIMUM ANNUAL	MINIMUM HOURLY	Q1 ANNUAL	Q1 HOURLY	MIDPOINT ANNUAL	MIDPOINT HOURLY	Q3 ANNUAL	Q3 HOURLY	MAXIMUM ANNUAL	MAXIMUM HOURLY	RANGE	ONE QUARTILE
1	13,286	7.30	14,947	8.21	16,608	9.13	18,268	10.04	19,929	10.95	6,643	1,661
2	14,615	8.03	16,441	9.03	18,268	10.04	20,095	11.04	21,922	12.05	7,307	1,827
3	16,076	8.83	18,086	9.94	20,095	11.04	22,105	12.15	24,114	13.25	8,038	2,010
4	17,684	9.72	19,894	10.93	22,105	12.15	24,315	13.36	26,525	14.57	8,842	2,210
5	19,452	10.69	21,884	12.02	24,315	13.36	26,747	14.70	29,178	16.03	9,726	2,432
6	21,397	11.76	24,072	13.23	26,747	14.70	29,421	16.17	32,096	17.64	10,699	2,675
7	23,537	12.93	26,479	14.55	29,421	16.17	32,363	17.78	35,305	19.40	11,768	2,942
8	27,068	14.87	30,451	16.73	33,834	18.59	37,218	20.45	40,601	22.31	13,534	3,383
9	31,128	17.10	35,019	19.24	38,910	21.38	42,800	23.52	46,691	25.65	15,564	3,891
10	35,797	19.67	40,271	22.13	44,746	24.59	49,221	27.04	53,695	29.50	17,898	4,475
11	39,376	21.64	44,299	24.34	49,221	27.04	54,143	29.75	59,065	32.45	19,688	4,922
12	43,314	23.80	48,728	26.77	54,143	29.75	59,557	32.72	64,971	35.70	21,657	5,414

Horizontal spread = 50%

Vertical spread = 10 % between Salary Grades 1 - 7, 15% between Salary Grades 7 - 10 & 10% between Salary Grades 10 - 12

**HAWKINS COUNTY, TENNESSEE
SHERIFF'S DEPT PAY SCALE
JULY 1, 2014 - JUNE 30, 2015**

Increase 2.5%

Last increase was 2013-014 FY 2%

POSITION	SALARY	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8
CHIEF DEPUTY	Yearly	41,597.00	42,971.00	44,400.00	45,887.00	47,434.00	48,239.00	49,058.00	49,998.00
	Monthly	3,466.42	3,580.92	3,700.00	3,823.92	3,952.83	4,019.92	4,088.17	4,166.50
	Semi-monthly	1,733.21	1,790.46	1,850.00	1,911.96	1,976.42	2,009.96	2,044.09	2,083.25
LIEUTENANT/ JAIL ADMINISTRATOR	Yearly	33,946.00	35,214.00	36,527.00	37,894.00	39,318.00	40,057.00	40,813.00	41,581.00
	Monthly	2,828.83	2,934.50	3,043.92	3,157.83	3,276.50	3,338.08	3,401.08	3,465.08
	Semi-monthly	1,414.42	1,467.25	1,521.96	1,578.92	1,638.25	1,669.04	1,700.54	1,732.54
A. DETECTIVE - Assigned Prior to Sept. 1, 2010	Yearly	33,258.00	34,497.00	35,783.00	37,119.00	38,514.00	39,237.00	39,975.00	40,730.00
	Monthly	2,771.50	2,874.75	2,981.92	3,093.25	3,209.50	3,269.75	3,331.25	3,394.17
	Semi-monthly	1,385.75	1,437.38	1,490.96	1,546.63	1,604.75	1,634.88	1,665.63	1,697.09
B. DETECTIVE - Assigned After Sept 1, 2010	Yearly	30,496.00	31,502.00	32,550.00	33,637.00	34,770.00	35,360.00	35,960.00	37,186.00
	Monthly	2,541.33	2,625.17	2,712.50	2,803.08	2,897.50	2,946.67	2,996.67	3,098.83
	Semi-monthly	1,270.67	1,312.59	1,356.25	1,401.54	1,448.75	1,473.34	1,498.34	1,549.42
SERGEANT	Yearly	32,157.00	33,445.00	34,691.00	35,983.00	37,331.00	38,031.00	38,744.00	40,204.00
	Monthly	2,679.75	2,787.08	2,890.92	2,998.58	3,110.92	3,169.25	3,228.67	3,350.33
	Semi-monthly	1,339.88	1,393.54	1,445.46	1,499.29	1,555.46	1,584.63	1,614.34	1,675.17
CORPORAL & JAIL SUPERVISOR	Yearly	27,479.00	28,485.00	29,532.00	30,621.00	31,752.00	32,344.00	32,942.00	34,169.00
	Monthly	2,289.92	2,373.75	2,461.00	2,551.75	2,646.00	2,695.33	2,745.17	2,847.42
	Semi-monthly	1,144.96	1,186.88	1,230.50	1,275.88	1,323.00	1,347.67	1,372.59	1,423.71
SENIOR JAIL SUPERVISOR	Yearly	32,157.00	33,445.00	34,691.00	35,983.00	37,331.00	38,031.00	38,744.00	40,204.00
	Monthly	2,679.75	2,787.08	2,890.92	2,998.58	3,110.92	3,169.25	3,228.67	3,350.33
	Semi-monthly	1,339.88	1,393.54	1,445.46	1,499.29	1,555.46	1,584.63	1,614.34	1,675.17
DEPUTY	Yearly	26,986.00	27,973.00	28,999.00	30,066.00	31,175.00	31,753.00	32,343.00	33,545.00
	Monthly	2,248.83	2,331.08	2,416.58	2,505.50	2,597.92	2,646.08	2,695.25	2,795.42
	Semi-monthly	1,124.42	1,165.54	1,208.29	1,252.75	1,298.96	1,323.04	1,347.63	1,397.71
GUARDS AND COURT OFFICERS	Yearly	22,536.00	23,345.00	24,185.00	25,058.00	25,969.00	26,442.00	26,925.00	27,911.00
	Monthly	1,878.00	1,945.42	2,015.42	2,088.17	2,164.08	2,203.50	2,243.75	2,325.92
	Semi-monthly	939.00	972.71	1,007.71	1,044.09	1,082.04	1,101.75	1,121.88	1,162.96
SENIOR GUARD OFFICERS	Yearly	26,986.00	27,973.00	28,999.00	30,066.00	31,175.00	31,753.00	32,343.00	33,545.00
	Monthly	2,248.83	2,331.08	2,416.58	2,505.50	2,597.92	2,646.08	2,695.25	2,795.42
	Semi-monthly	1,124.42	1,165.54	1,208.29	1,252.75	1,298.96	1,323.04	1,347.63	1,397.71
COOKS	Yearly	17,476.00	18,082.00	18,712.00	19,369.00	20,053.00	20,407.00	20,769.00	21,508.00
	Monthly	1,456.33	1,506.83	1,559.33	1,614.08	1,671.08	1,700.58	1,730.75	1,792.33
	Semi-monthly	728.17	753.42	779.67	807.04	835.54	850.29	865.38	896.17
SECRETARY	Yearly	22,536.00	23,345.00	24,185.00	25,058.00	25,969.00	26,442.00	26,925.00	27,911.00
	Monthly	1,878.00	1,945.42	2,015.42	2,088.17	2,164.08	2,203.50	2,243.75	2,325.92
	Semi-monthly	939.00	972.71	1,007.71	1,044.09	1,082.04	1,101.75	1,121.88	1,162.96

Additional 3% incentive for employees with Associate's Degrees in Criminal Justice

Additional 5% incentive for employees with Bachelor's Degrees in Criminal Justice

- * Any employee classified as a Detective after September 1, 2010 will be paid on the Detective B scale as above.
- * Any employee classified as a Detective prior to September 1, 2010 will continue to be paid on the Detective A scale as above.
- * If an employee that was classified as a Detective prior to September 1, 2010 is reassigned outside of the Detective classification and returns as a Detective, he (she) will fall under the new pay scale established after September 1, 2010.

**LIST OF CONTRIBUTIONS AND CONTRACTS
HAWKINS COUNTY GENERAL FUND
FOR
2014 - 2015 FISCAL YEAR**

ITEM NO.	DESCRIPTION	BUDGETED AMOUNT 2013-2014 FY	APPROVED BY COUNTY COMMISSION 2014-2015 FY
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CONTRIBUTIONS TO AREA AGENCIES OR ORGANIZATIONS

1 CONTRIBUTIONS - FIRE PREVENTION - ACCT. NO. 54310-316

Firemen's Association	21,000	21,000
Bulls Gap Volunteer Fire Department	17,000	17,000
Carter's Valley Volunteer Fire Department	17,000	17,000
Church Hill Volunteer Fire Department	15,000	15,000
Church Hill Volunteer Fire Department as First Responder to PB Industrial Park	20,000	20,000
Clinch Valley Volunteer Fire Department	17,000	17,000
Goshen Valley Volunteer Fire Department	17,000	17,000
Lakeview Volunteer Fire Department	17,000	17,000
Mt. Carmel Volunteer Fire Department	15,000	15,000
Persia Volunteer Fire Department	17,000	17,000
Rogersville Volunteer Fire Department	15,000	15,000
Stanley Valley Volunteer Fire Department	17,000	17,000
Striggersville Volunteer Fire Department	17,000	17,000
Surgoinsville Volunteer Fire Department	15,000	15,000
TOTAL	\$ 237,000	\$ 237,000

2 CONTRIBUTIONS - RESCUE SQUADS - ACCT. NO. 54420-316

Church Hill Rescue Squad	50,000	50,000
Hawkins County Rescue Squad	50,000	50,000
TOTAL	\$ 100,000	\$ 100,000

3 CONTRIBUTIONS - OTHER EMERGENCY MANAGEMENT - ACCT. NO. 54490-316

Hawkins County E-911	175,000	175,000
Hawkins County Emergency Response Team	20,000	20,000
TOTAL	\$ 195,000	\$ 195,000

4 CONTRIBUTIONS - AMBULANCE SERVICE - ACCT. NO. 55130-316

Hawkins County Emergency Medical Services	30,000	30,000
Church Hill Emergency Medical Services	30,000	30,000
TOTAL	\$ 60,000	\$ 60,000

5 CONTRIBUTIONS - ADULT ACTIVITIES - ACCT. NO. 56100-316

Chip Hale Center (Helping Hands of Hawkins County, Inc.)	2,000	2,000
TOTAL	\$ 2,000	\$ 2,000

6 CONTRIBUTIONS - SENIOR CITIZENS ASSISTANCE - ACCT. NO. 56300-316

Church Hill Senior Citizens Center	20,000	20,000
Mt. Carmel Senior Citizens Center	20,000	20,000
The Mooresburg Community Association	2,000	2,000
Surgoinsville Senior Citizens Center (new appropriation)	0	5,000
TOTAL	\$ 42,000	\$ 47,000

7 CONTRIBUTIONS - LIBRARIES - ACCT. NO. 56500-316

Hawkins County Library System	94,000	94,000
Mt. Carmel Library	5,000	5,000
Hawkins County Imagination Library	2,000	2,000
TOTAL	\$ 101,000	\$ 101,000

**LIST OF CONTRIBUTIONS AND CONTRACTS
HAWKINS COUNTY GENERAL FUND
FOR
2014 - 2015 FISCAL YEAR**

ITEM NO.	DESCRIPTION	BUDGETED AMOUNT 2013-2014 FY	APPROVED BY COUNTY COMMISSION 2014-2015 FY
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CONTRIBUTIONS TO AREA AGENCIES OR ORGANIZATIONS (Cont.)

8 CONTRIBUTIONS - OTHER AGENCIES - 58500-316

American Red Cross	6,000	6,000
Chamber of Commerce - Rogersville/Hawkins County	7,000	7,000
Chamber of Commerce - East Hawkins County	2,000	2,000
Of One Accord	2,500	2,500
Boys and Girls Club	10,000	10,000
TOTAL	\$ 27,500	\$ 27,500

9 CONTRIBUTIONS - MISCELLANEOUS - ACCT. NO. 58900-316

Hawkins County Humane Society	17,000	17,000
Hawkins Habitat for Humanity	5,000	5,000
Price Public Community Center	2,000	2,000
Treadway Equine Animal Rescue	3,000	3,000
TOTAL	\$ 27,000	\$ 27,000

CONTRACTS WITH OTHER PUBLIC OR GOVERNMENT AGENCIES

10 CONTRACTS WITH GOV'T AGENCIES - PLANNING & ZONING - ACCT. NO. 51720-309

First Tennessee Development District (for Local Planning Services) Previously Paid to State of Tennessee	12,250	12,250
TOTAL	\$ 12,250	\$ 12,250

11 CONTRACTS WITH OTHER PUBLIC AGENCIES - JUVENILE COURT - ACCT. NO. 54240-310

Children's Comprehensive Services (Paid monthly)	90,000	100,000
TOTAL	\$ 90,000	\$ 100,000

12 CONTRACTS WITH GOV'T AGENCIES - COUNTY CORONER/MEDICAL EXAMINER - ACCT. NO. 54610-309

ETSU Forensic Center	77,116	87,710
TOTAL	\$ 77,116	\$ 87,710

13 OTHER CHARGES - AIDE TO DEPENDENT CHILDREN - ACCT. NO. 55520-599

Department of Children's Services, Rogersville	6,500	6,500
TOTAL	\$ 6,500	\$ 6,500

14 CONTRACTS WITH OTHER PUBLIC AGENCIES - SENIOR CITIZENS ASSISTANCE - ACCT. NO. 56300-309

First Tennessee Human Resource Agency		
Nutrition Program	2,000	2,000
Family Support	2,675	2,675
Minor Home Mod. (Previously listed as CHORE)	165	165
Homemaker	696	696
Transportation Program	5,000	5,000
Drivers (monthly payment)	14,500	14,500
TOTAL	\$ 25,036	\$ 25,036
Upper East Tennessee Human Development Agency		
Retired Senior Volunteer Program	1,500	1,500
TOTAL	\$ 1,500	\$ 1,500

**LIST OF CONTRIBUTIONS AND CONTRACTS
HAWKINS COUNTY GENERAL FUND
FOR
2014 - 2015 FISCAL YEAR**

ITEM NO.	DESCRIPTION	BUDGETED AMOUNT 2013-2014 FY	APPROVED BY COUNTY COMMISSION 2014-2015 FY
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CONTRACTS WITH OTHER PUBLIC OR GOVERNMENT AGENCIES (Cont.)

15 CONTRACTS WITH OTHER PUBLIC AGENCIES - FOREST SERVICE - ACCT. NO. 57300-310

Tennessee Dept. of Conservation, Dept. of Forestry	1,500	1,500
TOTAL	\$ 1,500	\$ 1,500

16 CONTRACTS WITH OTHER PUBLIC AGENCIES - MISCELLANEOUS - ACCT. NO. 58900-310

First Tennessee Development District (County's share of District Programs)	7,438	7,438
TOTAL	\$ 7,438	\$ 7,438

CONTRIBUTIONS OR CONTRACTS WITHIN COUNTY OFFICES

17 CONTRIBUTIONS - AGRICULTURE EXTENSION OFFICE - ACCT. NO. 57100-599

Supplies and Operating Expenditures	2,200	2,200
TOTAL	\$ 2,200	\$ 2,200

18 CONTRACTS WITH OTHER PUBLIC AGENCIES - SOIL CONSERVATION OFFICE - ACCT. NO. 57500-310

For Operating Expenses and Materials	3,500	3,500
TOTAL	\$ 3,500	\$ 3,500

19 CONTRIBUTIONS - SOIL CONSERVATION OFFICE - ACCT. NO. 57500-316

Contributions for Part-time Technician	9,000	9,000
TOTAL	\$ 9,000	\$ 9,000

20 CONTRIBUTIONS - INDUSTRIAL COMMISSION - ACCT. NO. 58120-316

Holston Business Group	30,000	30,000
East Tennessee Education Foundation	2,000	2,000
TOTAL	\$ 32,000	\$ 32,000

GRAND TOTAL	\$ 1,059,540	\$ 1,085,134
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