

THE BUDGET  
OF  
SEQUATCHIE COUNTY, TENNESSEE

THE APPROPRIATION RESOLUTION  
THE TAX LEVY RESOLUTION  
THE NONPROFIT RESOLUTION

AND

BUDGET STATEMENTS OF THE  
INDIVIDUAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2015

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# SEQUATCHIE COUNTY, TENNESSEE

Budget for the Year Ending June 30, 2015

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A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS,  
INSTITUTIONS, OFFICES AND AGENCIES OF SEQUATCHIE 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 Sequatchie County, Tennessee, assembled in special called session on the 29th day of September, 2014, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expense of the various funds, departments, institutions, offices and agencies of Sequatchie 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, 2014 according to the following schedule:

GENERAL FUND

51100 County Commission	\$	184,694
51210 Board of Equalization		7,375
51220 Beer Board		1,000
51300 County Mayor/Executive		243,253
51400 County Attorney		7,800
51500 Election Commission		163,738
51600 Register of Deeds		142,836
51800 County Buildings		618,245
52300 Property Assessor's Office		237,638
52310 Reappraisal Program		6,000
52400 County Trustee's Office		170,877
52500 County Clerk's Office		228,867
53100 Circuit Court		198,997
53300 General Sessions Court		105,941
53400 Chancery Court		111,337
53500 Juvenile Court		86,280
53700 Judicial Commissioners		25,300
54110 Sheriff's Department		1,085,159
54210 Jail		1,317,640
54310 Fire Prevention and Control		61,000
54420 Rescue Squad		7,500
54490 Other Emergency Management		48,450
54610 County Coroner/Medical Examiner		25,000
55110 Local Health Center		39,232
55130 Ambulance/Emergency Medical Services		176,000
55170 Alcohol and Drug Programs		13,329
55180 Crippled Children Services		1,026
55190 Other Local Health Services		128,200
56300 Senior Citizens Assistance		5,000
56500 Libraries		107,901
56700 Parks and Fair Boards		59,100
56900 Other Social, Cultural and Recreational		4,000
57100 Agriculture Extension Service		53,299
57500 Soil Conservation		16,935
57700 Flood Control		14,250
58110 Tourism		15,200
58120 Industrial Development		700
58190 Other Economic and Community Development		114,249
58300 Veteran's Services		15,182
58400 Other Charges		125,020
99100 Transfers Out		100,000
		-----
Total General Fund		<u>6,073,550</u>

SOLID WASTE/SANITATION FUND

55720 Sanitation Education Fund	\$ 33,700
55731 Waste Pick Up	108,375
55732 Convenience Centers	166,600
55739 Other Waste Collection	137,000
55754 Landfill Operation and Maintenance	18,802
58400 Other Charges	8,000
	-----
Total Solid Waste/Sanitation	\$ 472,477
	=====

DRUG CONTROL FUND

54150 Drug Enforcement	\$ 49,000
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Total Drug Control Fund	\$ 49,000
	=====

HIGHWAY/PUBLIC WORKS FUND

61000 Administration	\$ 177,483
62000 Highway and Bridge Maintenance	856,571
63100 Operation and Maintenance of Equipment	305,143
65000 Other Charges	53,800
66000 Employee Benefits	206,700
68000 Capital Outlay	824,750
82120 Principal – Highways and Streets	23,334
82220 Interest – Highways and Streets	1,490
	-----
Total Highway/Public Works Fund	\$ 2,449,271
	=====

GENERAL PURPOSE SCHOOL FUND

71000 <u>Instruction</u>	\$ 7,625,105
71100 Regular Instruction Program	88,299
71150 Alternative Instruction Program	1,671,816
71200 Special Education Program	345,039
71300 Vocational Education Program	17,111
71400 Student Body Education Program	123,908
71600 Adult Education Program	
72000 <u>Support Services</u>	115,037
72110 Attendance	195,430
72120 Health Services	322,229
72130 Other Student Support	600,993
72210 Regular Instruction Program	205,784
72220 Special Education Program	99,587
72260 Adult Programs	265,303
72310 Board of Education	195,302
72320 Office of the Superintendent	633,907
72410 Office of the Principal	181,394
72510 Fiscal Services	1,146,072
72610 Operation of Plant	237,622
72620 Maintenance of Plant	561,813
72710 Transportation	101,150
73400 Early Childhood Education	10,576,307
76100 Regular Capital Outlay	
	-----
Total General Purpose School Fund	\$25,309,208
	=====

CENTRAL CAFETERIA FUND

73100 Food Service	\$ 1,670,255
99100 Transfers to Other Funds	52,906
	-----
Total Central Cafeteria Fund	<u>\$ 1,723,161</u>

GENERAL DEBT SERVICE FUND

82110 Principal – General Government	\$ 255,000
82210 Interest – General Government	85,000
82310 Other Debt Service – General Government	12,000
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Total General Debt Service Fund	<u>352,000</u>

BE IT FURTHER RESOLVED that the Sequatchie County School Federal Projects Fund for No Child Left Behind Act (NCLB), Individuals with Disabilities Education Act (IDEA), and Carl Perkins Vocational Projects shall be the budget approved for the separate projects within the fund by the Sequatchie County Board of Education for the 2014-2015 school budget.

SECTION 2. BE IT FURTHER RESOLVED that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the trustee, county clerk, circuit court clerk, clerk and master, register, and the sheriff and their officially authorized deputies and assistants may be entitled to receive under state laws heretofore or hereafter enacted. Expenditures out of commissions and/or fees collected by the trustee, county clerk, circuit court clerk, clerk and master, register and 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 expenditure duly and conclusively authorized shall be paid over to the trustee and converted into the General Fund as provided by law.

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

SECTION 3. BE IT FURTHER RESOLVED that any amendment to the budget, except for amendments to the budget for funds under supervision of the director of schools, shall be approved as provided in Section 5-9-407, Tennessee Code Annotated. The director of schools must receive approval of the Board of Education for transfers within each major category of the budget, and approval of both the Board of Education and 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 transfer from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorizes shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the county in excess of the appropriation made herein for such office, agency, institution, division, or department of the county. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2015. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue of 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 6. BE IT FURTHER RESOLVED that the county mayor and county clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the state director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the 2014-2015 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each 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 7. 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 and master and the trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. 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.

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

SECTION 10. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2014. This resolution shall be spread upon the minutes of the Board of County Commissioners.

29th day of September, 2014

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

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Sequatchie County, Tennessee, assembled in special called session on this the 29th day of September, 2014 that the uniform tax rate for Sequatchie County, Tennessee, for the fiscal year beginning July 1, 2014 shall be \$2.5686 on each \$100.00 of taxable property county-wide. This is to provide revenue for each of the following funds and otherwise conform to the following levies:

<u>FUND</u>	<u>RATE</u>
General	\$1.2453
Solid Waste/Sanitation	0.1400
General Purpose School	1.0233
General Debt Service	0.1600
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<b>Total Uniform Tax Rate</b>	<b>\$2.5686</b>

SECTION 2. BE IT RESOLVED that there is hereby levied a Gross Receipts Tax as provided by law. The proceeds of the Gross Receipts Tax herein shall accrue to the General Fund.

SECTION 3. BE IT RESOLVED that the distribution of Sequatchie County's portion of the local option sales tax not addressed by Sequatchie County Commission Resolution #651 passed the 15<sup>th</sup> day of July 2013, be as follows: county general fund 50% and the general purpose school fund 50%.

SECTION 4. BE IT FURTHER RESOLVED that all resolutions for the Board of County Commissioners of Sequatchie County, Tennessee, which are in conflict with this resolution are hereby repealed. Sequatchie County Commission Resolution #651 stands on its own and in effect regardless of this resolution.

SECTION 5. BE IT FURTHER RESOLVED that this resolution 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 the 29th day of September, 2014

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

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

**WHEREAS**, the Sequatchie County Legislative Body recognizes the various nonprofit charitable organizations providing services in Sequatchie County have great need of fund to carry on their charitable work,

**NOW THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Sequatchie County meeting in called session on this the 29th day of September, 2014.

**SECTION 1.** That ninety-six thousand and seven hundred twenty-six dollars (\$96,726) be appropriated to nonprofit organizations in Sequatchie County as reflected below:

ACCOUNT NO.	AGENCY	AMOUNT
101-54310-316	Fire Prevention & Control	\$ 60,000
101-54420-316	Rescue Squad	7,500
101-55180-309	Crippled Children's Services	1,026
101-56300-316	Senior Citizens	5,000
101-56700-316	Parks and Fair Boards	3,000
101-56900-316	Other Social, Cultural and Recreational	4,000
101-57100-316	Agricultural Extension Service	1,000
101-58110-316	Tourism	15,200
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	Total	\$ 96,726 =====

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

1. That the nonprofit organizations to which the funds are appropriated shall file with the county clerk and The disbursing officials a copy of any annual report of it business affairs and transactions and the proposed use of the county's funds in accordance with rules and regulations promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by The chief financial officer of such nonprofit organization in accordance with Section 5-9-109 c. Tennessee Code Annotated.
2. That said, funds must only be spent by the named nonprofit charitable organizations in furtherance of Their nonprofit charitable purposes benefiting the general welfare of the residents of Sequatchie County.
3. That it is the expressed interest of the County Commission of Sequatchie County in providing these funds to the above named nonprofit charitable organizations to be fully in compliance with Chapter 0380-2-7 of the Rules of the Comptroller of the Treasury, and Section 5-9-109, Tennessee Code Annotated and any and all other laws which may apply to county organizations to nonprofit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

**BE IT FURTHER RESOLVED** that this resolution shall take effect from and after its passage and its provision shall be in full force from and after July 1, 2014. This resolution shall be spread upon the minutes of the Board of County Commissions this the 29th day of September, 2014.



Sequitahie County, Tennessee  
 Summary Statement of Proposed Operations by Fund Account  
 For the Fiscal Year Ending June 30, 2015

Fund	Estimated Fund Balance 1-Jul-14	Estimated Revenue	Transfer from Other Funds	Total Estimated Revenues & Other Sources	Estimated Expenditures	Transfers to Other Funds	Total Appropriations	Estimated Fund Balance 30-Jun-15
General	\$ 419,921.00	\$ 6,152,480.00		\$ 6,572,401.00	\$ 5,973,550.00	\$ 100,000.00	\$ 6,073,550.00	\$ 498,851.00
Solid Waste/Sanitation	\$ 11,172.00	\$ 446,339.00	\$ 50,000.00	\$ 507,511.00	\$ 472,477.00		\$ 472,477.00	\$ 35,034.00
Drug Control	\$ 49,232.00	\$ 31,650.00		\$ 80,882.00	\$ 49,000.00		\$ 49,000.00	\$ 31,882.00
Highway/Public Works	\$ 474,524.00	\$ 2,431,508.00		\$ 2,906,032.00	\$ 2,449,271.00		\$ 2,449,271.00	\$ 456,761.00
General Purpose School	\$ 9,257,360.00	\$ 16,883,495.00	\$ 81,566.00	\$26,222,421.00	\$ 25,309,208.00		\$ 25,309,208.00	\$ 913,213.00
Central Cafeteria	\$ 375,894.00	\$ 1,348,234.00		\$1,724,128.00	\$ 1,670,255.00	\$ 52,906.00	\$ 1,723,161.00	\$ 967.00
General Debt Service	\$ 538,245.00	\$ 484,556.00	\$50,000.00	\$ 1,072,801.00	\$ 352,000.00		\$ 352,000.00	\$ 720,801.00
Totals	\$ 11,126,348.00	\$ 27,778,262.00	\$ 181,566.00	\$ 38,086,176.00	\$ 36,275,761.00	\$ 152,906.00	\$ 36,428,667.00	\$ 2,657,509.00

\* Federal Programs transfers in the difference of \$28,660

**2014 Assessments for Sequatchie County, Tennessee**  
 Statement of Estimated Revenues from 2014 Property Taxes  
 2014 Assessments Based on Estimated  
 Assessed Valuation of \$ 280,345,464 7/8/2014

<u>Fund</u>	<u>Proposed Tax Rate</u>	<u>Amount of Tax Levy</u>	<u>Reserve for Delinquency 9%</u>	<u>Net Estimated Collection of Taxes</u>
General	1.2453	\$ 3,491,142	\$ 314,203	\$ 3,176,939
Solid Waste/Sanitation	0.1400	\$ 392,484	\$ 35,324	\$ 357,160
General Purpose School	1.0233	\$ 2,868,775	\$ 258,190	\$ 2,610,585
General Debt Service	0.1600	\$ 448,553	\$ 40,370	\$ 408,183
	2.5686	\$ 7,200,954	\$ 648,086	\$ 6,552,868

**2014 Assessments for Sequatchie County, Tennessee**

*Calculations for yield per \$.01 on the 2014 Property Tax Rate-(revised 9-15-14)*

2014 Assessments - (estimated 7/8/2014)

		Assessor	Adjusted
Real Property		\$262,727,480	\$262,727,480
Personal Property	\$5,485,047	\$5,388,448	\$5,388,448
Public Utilities- (based on 2013 report)		<u>\$12,229,536</u>	<u>\$12,229,536</u>
	Totals =	\$280,345,464	\$280,345,464

Yield per \$0.01 on the 2014 rate

2014 Assessments total	\$280,345,464	\$280,345,464
Decimal - (\$.01 per \$100 of Assessment)	<u>0.0001</u>	<u>0.0001</u>
Gross Yield per \$0.01	\$28,035	\$28,035
Collection Rate	<u>0.90</u>	<u>0.91</u>
Net Yield per \$0.01 on the 2014 Tax Rate	<b>\$25,231</b>	<b>\$25,511</b>

Total Revenue Calculation based on estimated \$0.01 yield

Net Yield on \$0.01 on the 2014 Property Tax Rate	\$25,231	\$25,511
2014 Sequatchie County Property Tax Rate (TR of \$256.86)	<u>\$ 256.86</u>	<u>\$ 256.86</u>
2014 Property Tax Revenue	\$ 6,480,858	\$ 6,552,868
2013 Property Tax Revenue	\$5,338,113	\$5,397,426
Increase or Decrease in Revenue	\$ 1,142,745	\$ 1,155,442

Sequatchie County, Tennessee  
General Fund  
Statement of Proposed Operations (Cont.)

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<u>Estimated Revenues</u>				
40000	<u>LOCAL TAXES</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 2,277,635	\$ 2,307,083	\$ 3,163,730
40120	Trustee's Collections - Prior Year	165,756	134,227	135,000
40130	Circuit/Clerk & Master Collections - Prior Years	155,114	56,092	60,000
40140	Interest and Penalty	28,876	22,167	25,000
40161	Payments in Lieu of Taxes - T.V.A.	1,264	1,265	1,250
40162	Payments in Lieu of Taxes - Local Utilities	14,231	18,390	20,000
40163	Payments in Lieu of Taxes - Other	440	475	450
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	256,154	456,002	460,000
40220	Hotel/Motel Tax	13,997	13,895	13,000
40250	Litigation Tax - General	42,619	31,209	40,000
40260	Litigation Tax - Special Purpose	16,540	10,730	12,000
40266	Litigation Tax - Jail, Workhouse, or Courthouse	12,076	8,733	10,000
40270	Business Tax	93,874	71,507	75,000
40300	<u>Statutory Local Taxes</u>			
40320	Bank Excise Tax	8,943	8,866	9,000
40330	Wholesale Beer Tax	75,441	71,513	75,000
40350	Interstate Telecommunications Tax	757	1,019	1,000
	TOTAL LOCAL TAXES	\$ 3,163,717	\$ 3,213,173	\$ 4,100,430
41000	<u>LICENSES AND PERMITS</u>			
41100	<u>Licenses</u>			
41140	Cable TV Franchise	\$ 36,302	\$ 36,885	\$ 35,000
41500	<u>Permits</u>			
41510	Beer Permits	1,140	808	1,000
	TOTAL LICENSES AND PERMITS	\$ 37,442	\$ 37,693	\$ 36,000
42000	<u>FINES, FORFEITURES AND PENALTIES</u>			
42100	<u>Circuit Court</u>			
42110	Fines	\$ 7,059	\$ 7,047	\$ 7,500
42120	Officers Costs	1,970	2,411	3,000
42141	Drug Court Fees	1,035	(44)	50
42150	Jail Fees	1,427	1,466	1,500
42180	DUI Treatment Fines	475	0	500
42190	Data Entry Fee - Circuit Court	732	(28)	700
42191	Courtroom Security Fee	3,359	(118)	4,250
42200	<u>Criminal Court</u>			
42250	Jail Fees	646	674	700
42280	DUI Treatment Fines	428	(48)	0
42300	<u>General Sessions Court</u>			
42310	Fines	9,101	8,312	9,000
42330	Game and Fish Fines	68	293	100
42340	Drug Control Fines	2,594	948	1,200
42341	Drug Court Fees	1,311	0	1,600
42350	Jail Fees	1,053	1,139	1,200
42380	DUI Treatment Fines	1,798	(287)	2,000
42390	Data Entry Fee - General Sessions Court	4,476	1,737	2,300
42391	Courtroom Security Fee	28,230	32,917	25,000
42500	<u>Chancery Court</u>			
42520	Officers Costs	101	0	0
42530	Data Entry Fee - Chancery Court	1,702	64	700

Sequatchie County, Tennessee  
General Fund  
Statement of Proposed Operations (Cont.)

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
42591	Courtroom Security Fee	1,307	117	1,100
42600	<u>Other Courts - In-county</u>			
42641	Drug Court Fees	1,748	1,573	1,200
	TOTAL FINES, FORFEITURES AND PENALTIES	\$ 70,620	\$ 58,173	\$ 63,600
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43100	<u>General Service Charges</u>			
43120	Patient Charges	\$ -	\$ -	\$ 50,000
43170	Work Release Charges for Board	4,800	4,440	6,000
43194	Service Charges	50	0	0
43300	<u>Fees</u>			
43350	Copy Fees	235	741	250
43360	Library Fees	2,472	4,681	2,200
43370	Telephone Commissions	24,224	28,465	25,000
43392	Data Processing Fee - Register	5,184	(20)	5,000
43394	Data Processing Fee - Sheriff	915	2,475	1,000
43396	Data Processing Fee - County Clerk	926	1,149	1,000
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 38,806	\$ 41,931	\$ 90,450
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 23,838	\$ 21,460	\$ 20,000
44120	Lease/Rentals	49,800	9,080	10,000
44131	Commissary Sales	3,574	2,870	3,000
44140	Sale of Maps	278	975	500
44145	Sale of Recycled Materials	2,228	0	0
44170	Miscellaneous Refunds	25,717	33,526	22,500
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	3,800	0	0
44560	Damages Recovered from Individuals	0	2,000	0
	TOTAL OTHER LOCAL REVENUES	\$ 109,235	\$ 69,911	\$ 56,000
45000	<u>FEES RECEIVED FROM COUNTY OFFICIALS</u>			
45500	<u>Fees In Lieu of Salary</u>			
45510	County Clerk	\$ 172,329	\$ 180,458	\$ 180,000
45520	Circuit Court Clerk	37,762	39,740	40,000
45540	General Sessions Court Clerk	117,482	83,890	90,000
45550	Clerk and Master	72,303	31,873	35,000
45580	Register	62,052	53,523	55,000
45590	Sheriff	5,428	4,350	5,000
45610	Trustee	203,074	196,892	200,000
	TOTAL FEES RECEIVED FROM COUNTY OFFICIALS	\$ 670,430	\$ 590,726	\$ 605,000
46000	<u>STATE OF TENNESSEE</u>			
46100	<u>General Government Grants</u>			
46110	Juvenile Services Program	\$ 14,535	\$ 14,940	\$ 15,000
46190	Other General Government Grants	0	29,962	0
46200	<u>Public Safety Grants</u>			
46210	Law Enforcement Training Programs	10,800	12,600	0
46290	Other Public Safety Grants	0	24,685	20,000
46300	<u>Health and Welfare Grants</u>			
46310	Health Department Programs	113,642	98,445	122,500
46390	Other Health and Welfare Grants	0	21,511	0
46800	<u>Other State Revenues</u>			
46820	Income Tax	51,257	102,723	52,500
46821	Resort District Sales Tax	2,113	2,409	1,500

**Sequatchie County, Tennessee**  
**General Fund**  
**Statement of Proposed Operations (Cont.)**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
46830	Beer Tax	18,586	17,806	15,000
46840	Alcoholic Beverage Tax	28,687	29,912	27,000
46851	State Revenue Sharing - T.V.A.	172,345	167,506	165,000
46915	Contracted Prisoner Boarding	631,505	588,559	600,000
46960	Registrar's Salary Supplement	15,164	15,164	15,000
	TOTAL STATE OF TENNESSEE	\$ 1,058,634	\$ 1,126,222	\$ 1,033,500
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>Federal Through State</u>			
47180	Community Development	\$ 279,519	\$ 257,468	\$ -
47235	Homeland Security Grants	106,630	37,690	30,000
47590	Other Federal through State - FEMA	32,108	0	100,000
47600	<u>Direct Federal Revenue</u>			
47660	FHA Grant	0	220,479	0
	TOTAL FEDERAL GOVERNMENT	\$ 418,257	\$ 515,637	\$ 130,000
48000	<u>OTHER GOVERNMENTS AND CITIZENS GROUPS</u>			
48100	<u>Other Governments</u>			
48130	Contributions	\$ 31,032	\$ -	\$ -
48140	Contracted Services	0	54,416	37,500
	TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS	\$ 31,032	\$ 54,416	\$ 37,500
	Total Estimated Revenues	\$ 5,598,173	\$ 5,707,882	\$ 6,152,480
	<u>Estimated Expenditures</u>			
51000	<u>GENERAL GOVERNMENT</u>			
51100	<u>County Commission</u>			
191	Board and Committee Members Fees	\$ 34,750	\$ 35,950	\$ 40,500
201	Social Security	2,018	2,415	2,400
212	Employer Medicare	504	550	600
305	Audit Services	4,234	6,302	7,000
320	Dues and Memberships	12,792	11,800	14,000
331	Legal Services	2,625	2,685	8,000
332	Legal Notices, Recording and Court Costs	1,460	1,974	2,500
355	Travel	3,325	4,120	1,000
399	Other Contracted Services	1,506	2,700	1,500
506	Liability Insurance	86,282	97,192	107,194
715	Land	199,074	0	0
	Total County Commission	\$ 348,570	\$ 165,688	\$ 184,694
51210	<u>Board of Equalization</u>			
191	Board and Committee Members Fees	\$ 2,925	\$ 3,975	\$ 6,875
355	Travel	111	229	500
	Total Board of Equalization	\$ 3,036	\$ 4,204	\$ 7,375
51220	<u>Beer Board</u>			
191	Board and Committee Members Fees	\$ 800	\$ 600	\$ 1,000
	Total Beer Board	\$ 800	\$ 600	\$ 1,000
51300	<u>County Mayor</u>			
101	County Official/Administrative Officer	\$ 67,843	\$ 71,184	\$ 73,738
103	Assistant(s)	48,130	49,038	50,415
189	Other Salaries & Wages	0	9,997	7,500
196	In-Service Training	1,268	1,500	1,500
201	Social Security	7,199	7,852	8,000
204	State Retirement	9,569	10,000	11,000
210	Unemployment Compensation	253	185	500

Sequatchie County, Tennessee  
General Fund  
Statement of Proposed Operations (Cont.)

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
212	Employer Medicare	1,673	1,795	2,000
307	Communication	5,944	5,978	6,000
317	Data Processing Services	5,194	5,396	8,000
348	Postal Charges	2,188	2,500	2,500
355	Travel	2,000	3,121	5,000
399	Other Contracted Services		30,000	60,000
435	Office Supplies	4,018	3,926	4,000
508	Premiums on Corporate Surety Bonds	170	258	600
719	Office Equipment	2,980	14,171	2,500
	Total County Mayor	\$ 158,429	\$ 216,901	\$ 243,253
51400	<u>County Attorney</u>			
308	Consultants	\$ 7,800	\$ 7,800	\$ 7,800
	Total County Attorney	\$ 7,800	\$ 7,800	\$ 7,800
51500	<u>Election Commission (Including Voter Registration)</u>			
101	County Official/Administrative Officer	\$ 52,865	\$ 55,468	\$ 57,459
106	Deputy(ies)	21,800	21,518	22,454
120	Computer Programmer(s)	2,400	2,400	2,400
162	Clerical Personnel	9,510	5,473	10,000
192	Election Commission	6,750	8,000	9,000
193	Election Workers	10,735	7,255	10,500
196	In-Service Training	1,675	1,745	3,600
201	Social Security	5,141	5,000	6,000
204	State Retirement	6,161	6,500	7,000
207	Medical Insurance	3,699	1,885	0
210	Unemployment Compensation	275	307	400
212	Employer Medicare	1,163	1,180	1,250
307	Communication	1,692	1,539	1,900
320	Dues and Memberships	225	225	225
332	Legal Notices, Recording and Court Costs	1,676	1,055	5,000
336	Maintenance & Repair Services- Equipment	0	0	500
348	Postal Charges	2,414	1,112	1,500
349	Printing, Stationery and Forms	1,201	935	3,000
351	Rentals	700	700	700
355	Travel	4,077	3,651	7,000
399	Other Contracted Services	11,452	21,257	12,000
435	Office Supplies	2,131	1,102	1,000
508	Premiums on Corporate Surety Bonds	50	50	50
719	Office Equipment	0	30,737	800
	Total Election Commission (Including Voter Registration)	\$ 147,792	\$ 179,094	\$ 163,738
51600	<u>Register of Deeds</u>			
101	County Official/Administrative Officer	\$ 58,739	\$ 61,632	\$ 63,843
106	Deputy(ies)	45,387	46,823	47,020
196	In-Service Training	175	400	400
201	Social Security	6,491	6,738	7,000
204	State Retirement	8,591	9,000	9,500
210	Unemployment Compensation	180	180	300
212	Employer Medicare	1,510	1,550	1,500
307	Communication	2,187	2,300	2,300
317	Data Processing Services	4,587	3,996	5,000
320	Dues and Memberships	522	522	632
348	Postal Charges	382	400	400
351	Rentals	804	737	816
355	Travel	778	1,100	1,100

**Sequatchie County, Tennessee**  
**General Fund**  
**Statement of Proposed Operations (Cont.)**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
399	Other Contracted Services	3,500	2,560	1,500
414	Duplicating Supplies	210	0	400
435	Office Supplies	614	376	1,000
508	Premiums on Corporate Surety Bonds	100	100	125
719	Office Equipment	0	1,465	0
	Total Register of Deeds	\$ 134,757	\$ 139,879	\$ 142,836
51800	<u>County Buildings</u>			
166	Custodial Personnel	\$ 11,260	\$ 22,432	\$ 23,570
167	Maintenance Personnel	23,487	24,274	24,275
201	Social Security	2,228	2,909	3,200
204	State Retirement	1,985	3,504	4,000
210	Unemployment Compensation	172	206	300
212	Employer Medicare	504	691	700
307	Communication	1,294	1,450	2,000
334	Maintenance Agreements	19,273	19,107	23,200
335	Maintenance & Repair Services- Buildings	124,659	120,707	327,000
351	Rentals	1,994	1,888	2,000
410	Custodial Supplies	0	0	3,000
414	Duplicating Supplies	1,395	1,500	2,000
415	Electricity	132,435	133,638	134,000
425	Gasoline	2,839	3,495	3,000
434	Natural Gas	35,400	39,000	35,000
454	Water and Sewer	23,127	22,958	23,000
499	Other Supplies and Materials	15,247	7,928	8,000
	Total County Buildings	\$ 397,299	\$ 405,687	\$ 618,245
52000	<u>FINANCE</u>			
52300	<u>Property Assessor's Office</u>			
101	County Official/Administrative Officer	\$ 58,739	\$ 61,632	\$ 63,843
161	Secretary(s)	71,753	93,197	96,075
201	Social Security	8,995	10,220	10,220
204	State Retirement	10,962	12,924	13,000
207	Medical Insurance	3,680	3,832	4,500
210	Unemployment Compensation	442	528	600
212	Employer Medicare	2,082	2,438	2,200
305	Audit Services	8,764	5,259	8,300
307	Communication	5,302	4,602	5,000
317	Data Processing Services	8,498	8,500	8,500
320	Dues and Memberships	1,100	1,100	1,300
348	Postal Charges	1,624	3,849	3,400
349	Printing, Stationery and Forms	485	270	500
355	Travel	4,113	2,260	4,000
399	Other Contracted Services	11,320	11,130	8,700
435	Office Supplies	2,295	2,450	2,500
508	Premiums on Corporate Surety Bonds	400	0	0
719	Office Equipment	4,478	4,285	5,000
	Total Property Assessor's Office	\$ 205,032	\$ 228,476	\$ 237,638
52310	<u>Reappraisal Program</u>			
207	Medical Insurance	\$ 19	\$ 23	\$ -
307	Communication	0	500	500
336	Maintenance & Repair Services- Equipment	0	0	100
348	Postal Charges	0	300	400
355	Travel	0	384	600
399	Other Contracted Services	5,079	2,967	4,000



**Sequatchie County, Tennessee**  
**General Fund**  
**Statement of Proposed Operations (Cont.)**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
435	Office Supplies	0	0	250
709	Data Processing Equipment	0	0	150
	Total Reappraisal Program	\$ 5,098	\$ 4,174	\$ 6,000
<b>52400 County Trustee's Office</b>				
101	County Official/Administrative Officer	\$ 58,739	\$ 61,632	\$ 63,843
106	Deputy(ies)	45,024	47,464	47,424
169	Part-time Personnel	0	0	11,440
187	Overtime Pay	1,838	2,314	2,000
189	Other Salaries & Wages	0	0	0
201	Social Security	6,578	7,086	7,400
204	State Retirement	8,713	9,100	10,500
210	Unemployment Compensation	255	180	400
212	Employer Medicare	1,531	1,629	1,800
307	Communication	1,855	1,827	2,000
317	Data Processing Services	3,173	2,782	3,300
320	Dues and Memberships	110	110	500
332	Legal Notices, Recording and Court Costs	224	252	250
337	Maintenance & Repair Services- Office Equipment	5,990	6,210	6,720
348	Postal Charges	7,072	6,326	7,500
355	Travel	976	880	1,000
399	Other Contracted Services	560	847	600
435	Office Supplies	2,409	1,892	2,200
508	Premiums on Corporate Surety Bonds	1,936	1,936	2,000
	Total County Trustee's Office	\$ 146,983	\$ 152,467	\$ 170,877
<b>52500 County Clerk's Office</b>				
101	County Official/Administrative Officer	\$ 58,739	\$ 61,632	\$ 63,843
106	Deputy(ies)	89,052	94,343	94,184
187	Overtime Pay	588	262	1,000
201	Social Security	8,787	9,125	10,500
204	State Retirement	12,217	12,850	12,750
207	Medical Insurance	10,693	11,144	12,000
210	Unemployment Compensation	363	362	800
212	Employer Medicare	1,996	2,117	2,500
307	Communication	3,453	3,228	3,800
320	Dues and Memberships	507	407	800
337	Maintenance & Repair Services- Office Equipment	15,007	16,500	16,590
348	Postal Charges	6,400	6,000	6,000
355	Travel	1,442	946	800
435	Office Supplies	2,107	3,471	2,000
508	Premiums on Corporate Surety Bonds	125	125	500
719	Office Equipment	871	868	800
	Total County Clerk's Office	\$ 212,347	\$ 223,380	\$ 228,867
<b>53000 ADMINISTRATION OF JUSTICE</b>				
<b>53100 Circuit Court</b>				
101	County Official/Administrative Officer	\$ 58,739	\$ 61,632	\$ 63,843
106	Deputy(ies)	55,607	58,492	60,514
194	Jury and Witness Fees	1,670	11,466	9,000
201	Social Security	7,125	7,012	7,900
204	State Retirement	8,412	8,881	10,500
207	Medical Insurance	3,166	7,319	8,000
210	Unemployment Compensation	356	270	400
212	Employer Medicare	1,656	1,650	1,700
307	Communication	2,873	2,617	3,000

Sequatchie County, Tennessee  
General Fund  
Statement of Proposed Operations (Cont.)

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
317	Data Processing Services	7,952	8,282	9,100
320	Dues and Memberships	407	407	410
348	Postal Charges	3,460	7	3,000
351	Rentals	5,200	5,640	6,000
355	Travel	0	0	500
399	Other Contracted Services	6,185	2,331	5,000
435	Office Supplies	13,594	12,595	10,000
508	Premiums on Corporate Surety Bonds	125	125	130
	Total Circuit Court	\$ 176,527	\$ 188,726	\$ 198,997
53300	<u>General Sessions Court</u>	\$ 86,402	\$ 88,217	\$ 89,541
102	Judge(s)	9,409	0	0
189	Other Salaries & Wages	299	175	500
196	In-Service Training	5,639	4,989	5,500
201	Social Security	7,606	7,947	8,500
207	Medical Insurance	1,279	1,177	1,300
212	Employer Medicare	0	50	100
320	Dues and Memberships	500	492	500
355	Travel	500	492	500
	Total General Sessions Court	\$ 111,134	\$ 103,047	\$ 105,941
53400	<u>Chancery Court</u>	\$ 58,739	\$ 61,632	\$ 63,843
101	County Official/Administrative Officer	23,421	24,107	25,124
103	Assistant(s)	5,089	5,299	5,600
201	Social Security	6,779	7,100	7,600
204	State Retirement	90	90	200
210	Unemployment Compensation	1,184	1,250	1,300
212	Employer Medicare	520	524	600
307	Communication	467	60	470
320	Dues and Memberships	500	485	600
348	Postal Charges	822	1,196	900
351	Rentals	0	0	200
355	Travel	863	910	1,000
435	Office Supplies	557	0	0
508	Premiums on Corporate Surety Bonds	3,387	3,825	3,900
719	Office Equipment	3,387	3,825	3,900
	Total Chancery Court	\$ 102,418	\$ 106,478	\$ 111,337
53500	<u>Juvenile Court</u>	\$ 39,146	\$ 40,310	\$ 40,320
112	Youth Service Officer(s)	10,300	10,610	10,610
169	Part-time Personnel	441	424	4,000
196	In-Service Training	3,020	2,929	3,500
201	Social Security	3,588	3,381	3,500
204	State Retirement	3,544	3,705	4,000
207	Medical Insurance	193	201	250
210	Unemployment Compensation	663	696	800
212	Employer Medicare	3,073	2,756	3,000
307	Communication	7,915	0	0
316	Contributions	45	48	100
320	Dues and Memberships	0	96	100
348	Postal Charges	1,665	661	1,000
355	Travel	9,839	8,162	10,000
399	Other Contracted Services	1,651	480	4,000
435	Office Supplies	1,012	1,100	1,100
790	Other Equipment	1,012	1,100	1,100
	Total Juvenile Court	\$ 86,095	\$ 75,559	\$ 86,280

Sequatchie County, Tennessee  
General Fund  
Statement of Proposed Operations (Cont.)

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
53700	<u>Judicial Commissioners</u>			
101	County Official/Administrative Officer	\$ 17,505	\$ 18,030	\$ 18,050
201	Social Security	1,028	951	1,200
204	State Retirement	1,333	1,500	1,500
207	Medical Insurance	3,449	3,585	4,200
210	Unemployment Compensation	90	73	100
212	Employer Medicare	204	223	250
	Total Judicial Commissioners	\$ 23,609	\$ 24,362	\$ 25,300
54000	<u>PUBLIC SAFETY</u>			
54110	<u>Sheriff's Department</u>			
101	County Official/Administrative Officer	\$ 64,613	\$ 67,795	\$ 70,228
106	Deputy(ies)	319,688	342,939	316,676
108	Investigator(s)	96,932	107,172	110,364
119	Accountants/Bookkeepers	24,210	26,292	26,051
140	Salary Supplements	11,400	13,200	13,800
170	School Resource Officer	27,934	86,266	87,540
187	Overtime Pay	37,333	36,503	45,000
189	Other Salaries & Wages	1,796	660	2,500
196	In-Service Training	23,998	13,269	25,000
201	Social Security	39,240	43,603	44,000
204	State Retirement	42,980	44,285	52,000
207	Medical Insurance	7,842	2,296	5,000
210	Unemployment Compensation	1,207	1,261	2,000
212	Employer Medicare	9,089	10,208	10,000
299	Other Fringe Benefits	58,435	25,931	30,000
307	Communication	24,361	25,085	25,000
320	Dues and Memberships	1,968	2,000	2,000
336	Maintenance & Repair Services- Equipment	60,661	10,000	20,000
338	Maintenance & Repair Services- Vehicles	34,322	23,117	35,000
348	Postal Charges	1,984	1,534	2,000
351	Rentals	2,000	2,000	2,000
355	Travel	6,550	6,582	7,500
413	Drugs and Medical Supplies	51	756	1,500
425	Gasoline	84,531	83,225	85,000
431	Law Enforcement Supplies	37,041	30,461	36,000
435	Office Supplies	6,140	6,199	7,500
451	Uniforms	12,484	10,031	10,500
508	Premiums on Corporate Surety Bonds	1,950	2,400	1,000
709	Data Processing Equipment	5,458	8,777	10,000
718	Motor Vehicles	0	95,797	0
	Total Sheriff's Department	\$ 1,046,198	\$ 1,129,644	\$ 1,085,159
54210	<u>Jail</u>			
105	Supervisor/Director	\$ 38,325	\$ 39,995	\$ 39,475
106	Deputy(ies)	509,864	542,134	606,815
165	Cafeteria Personnel	0	37,161	0
169	Part-time Personnel	22,085	0	0
187	Overtime Pay	32,643	51,791	35,000
196	In-Service Training	5,985	5,428	10,000
201	Social Security	40,335	42,000	42,000
204	State Retirement	63,124	65,000	65,000
207	Medical Insurance	5,183	2,166	4,500
210	Unemployment Compensation	2,536	3,000	3,000
212	Employer Medicare	9,394	10,000	10,000

**Sequatchie County, Tennessee**  
**General Fund**  
**Statement of Proposed Operations (Cont.)**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
299	Other Fringe Benefits	59,057	30,495	30,000
307	Communication	1,095	0	2,500
335	Maintenance & Repair Services- Buildings	15,323	15,237	30,000
336	Maintenance & Repair Services- Equipment	15,986	15,000	30,000
348	Postal Charges	152	0	900
351	Rentals	2,388	2,400	2,400
354	Transportation - Other than Students	1,100	1,053	2,000
359	Disposal Fees	7,932	8,964	8,050
413	Drugs and Medical Supplies	279,185	245,971	195,000
422	Food Supplies	161,053	173,065	130,000
431	Law Enforcement Supplies	19,116	23,058	25,000
435	Office Supplies	7,492	5,593	5,000
451	Uniforms	12,991	5,606	15,000
499	Other Supplies and Materials	24,861	26,985	25,000
508	Premiums on Corporate Surety Bonds	1,700	2,100	1,000
	Total Jail	\$ 1,338,905	\$ 1,354,202	\$ 1,317,640
54310	<u>Fire Prevention and Control</u>			
310	Contracts with Other Public Agencies	\$ 1,000	\$ 1,000	\$ 1,000
316	Contributions	55,000	60,450	60,000
	Total Fire Prevention and Control	\$ 56,000	\$ 61,450	\$ 61,000
54420	<u>Rescue Squad</u>			
316	Contributions	\$ 5,000	\$ 7,500	\$ 7,500
	Total Rescue Squad	\$ 5,000	\$ 7,500	\$ 7,500
54490	<u>Other Emergency Management</u>			
101	County Official/Administrative Officer	\$ 12,598	\$ 14,215	\$ 14,500
196	In-Service Training	0	0	500
201	Social Security	899	991	1,000
212	Employer Medicare	183	220	300
307	Communication	2,528	3,438	3,500
338	Maintenance & Repair Services- Vehicles	644	1,177	1,500
348	Postal Charges	0	0	50
355	Travel	0	0	1,000
399	Other Contracted Services		7,495	0
425	Gasoline	3,041	3,500	2,500
435	Office Supplies	262	480	600
451	Uniforms	282	757	500
716	Law Enforcement Equipment	106,747	68,757	22,500
	Total Other Emergency Management	\$ 127,184	\$ 101,030	\$ 48,450
54610	<u>County Coroner/Medical Examiner</u>			
316	Contributions	\$ 25,070	\$ 25,000	\$ 25,000
	Total County Coroner/Medical Examiner	\$ 25,070	\$ 25,000	\$ 25,000
55000	<u>PUBLIC HEALTH AND WELFARE</u>			
55110	<u>Local Health Center</u>			
307	Communication	\$ 4,315	\$ 4,304	\$ 5,000
309	Contracts with Government Agencies	0	19,032	19,032
320	Dues and Memberships	200	200	200
335	Maintenance & Repair Services- Buildings	2,201	855	3,000
348	Postal Charges	0	0	100
359	Disposal Fees	1,189	1,622	1,850
399	Other Contracted Services	7,200	7,200	7,200
413	Drugs and Medical Supplies	0	0	150

Sequatchie County, Tennessee  
General Fund  
Statement of Proposed Operations (Cont.)

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
435	Office Supplies	880	1,007	1,200
499	Other Supplies and Materials	441	757	1,500
	Total Local Health Center	\$ 16,426	\$ 34,977	\$ 39,232
<u>55130 Ambulance/Emergency Medical Services</u>				
312	Contracts with Private Agencies	\$ -	\$ -	18,000
399	Other Contracted Services	0	0	146,000
719	Office Equipment	0	0	12,000
	Total Ambulance/Emergency Medical Services	\$ -	\$ -	176,000
<u>55170 Alcohol and Drug Programs</u>				
196	In-Service Training	\$	95 \$	4,644
349	Printing, Stationery and Forms		0	407
355	Travel		109	1,491
368	Drug Treatment		0	1,080
429	Instructional Supplies and Materials		1,833	2,014
435	Office Supplies		1,091	209
499	Other Supplies and Materials		516	3,484
599	Other Charges		4,536	0
	Total Alcohol and Drug Programs	\$ -	\$ 8,180	\$ 13,329
<u>55180 Crippled Children Services</u>				
316	Contributions	\$ 1,026	\$ 1,026	\$ 1,026
	Total Crippled Children Services	\$ 1,026	\$ 1,026	\$ 1,026
<u>55190 Other Local Health Services</u>				
131	Medical Personnel	\$ 72,032	\$ 82,772	\$ 93,100
201	Social Security	4,362	4,967	5,500
204	State Retirement	5,748	6,183	7,900
207	Medical Insurance	2,304	3,091	2,500
210	Unemployment Compensation	334	300	500
212	Employer Medicare	1,004	1,149	1,300
307	Communication		9	0
355	Travel	6,171	5,699	17,400
435	Office Supplies		0	0
	Total Other Local Health Services	\$ 91,955	\$ 104,170	\$ 128,200
<u>55390 Appropriation to State</u>				
316	Contributions	\$ 19,032	\$ -	-
	Total Appropriation to State	\$ 19,032	\$ -	-
<u>56000 SOCIAL, CULTURAL AND RECREATIONAL SERVICES</u>				
<u>56300 Senior Citizens Assistance</u>				
316	Contributions	\$ 3,500	\$ 7,000	\$ 5,000
	Total Senior Citizens Assistance	\$ 3,500	\$ 7,000	\$ 5,000
<u>56500 Libraries</u>				
105	Supervisor/Director	\$ 33,259	\$ 35,256	\$ 35,257
162	Clerical Personnel	21,389	22,071	22,084
169	Part-time Personnel	9,521	9,413	10,760
201	Social Security	3,882	4,052	4,300
204	State Retirement	4,706	4,700	4,700
207	Medical Insurance	7,373	7,710	8,000
210	Unemployment Compensation	266	280	300
212	Employer Medicare	846	892	950
307	Communication	2,728	2,532	3,100

**Sequatchie County, Tennessee**  
**General Fund**  
**Statement of Proposed Operations (Cont.)**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
320	Dues and Memberships	221	283	400
333	Licenses	2,074	1,155	2,200
335	Maintenance & Repair Services- Buildings	115	0	0
348	Postal Charges	500	600	400
355	Travel	646	178	500
399	Other Contracted Services	2,400	2,400	2,400
432	Library Books/Media	7,834	6,961	7,000
435	Office Supplies	2,330	1,981	2,000
499	Other Supplies and Materials	698	972	1,000
709	Data Processing Equipment	2,903	1,750	0
790	Other Equipment	2,399	1,192	2,550
	<b>Total Libraries</b>	<b>\$ 106,090</b>	<b>\$ 104,378</b>	<b>\$ 107,901</b>
56700	<u>Parks and Fair Boards</u>			
316	Contributions	\$ 3,000	\$ 3,000	\$ 3,000
335	Maintenance & Repair Services- Buildings	14,158	7,962	14,000
399	Other Contracted Services	29,058	31,077	31,100
415	Electricity	5,593	6,500	6,500
425	Gasoline	778	236	1,000
454	Water and Sewer	2,256	1,927	2,000
499	Other Supplies and Materials	1,500	1,500	1,500
	<b>Total Parks and Fair Boards</b>	<b>\$ 56,343</b>	<b>\$ 52,202</b>	<b>\$ 59,100</b>
56900	<u>Other Social, Cultural and Recreational</u>			
316	Contributions	\$ 4,000	\$ 4,000	\$ 4,000
	<b>Total Other Social, Cultural and Recreational</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>
57000	<u>AGRICULTURE &amp; NATURAL RESOURCES</u>			
57100	<u>Agriculture Extension Service</u>			
140	Salary Supplements	\$ 35,592	\$ 35,592	\$ 35,592
212	Employer Medicare	8,254	8,307	8,307
307	Communication	2,817	3,077	3,300
316	Contributions	1,000	1,000	1,000
336	Maintenance & Repair Services- Equipment	600	487	600
355	Travel	1,368	2,088	1,500
435	Office Supplies	1,000	898	1,000
790	Other Equipment	2,129	1,627	2,000
	<b>Total Agriculture Extension Service</b>	<b>\$ 52,760</b>	<b>\$ 53,076</b>	<b>\$ 53,299</b>
57500	<u>Soil Conservation</u>			
316	Contributions	\$ 15,435	\$ 16,935	\$ 16,935
	<b>Total Soil Conservation</b>	<b>\$ 15,435</b>	<b>\$ 16,935</b>	<b>\$ 16,935</b>
57700	<u>Flood Control</u>			
307	Communication	\$ 72	\$ -	\$ 400
317	Data Processing Services	0	0	200
320	Dues and Memberships	0	0	120
348	Postal Charges	0	0	500
349	Printing, Stationery and Forms	72	0	330
355	Travel	157	153	2,100
399	Other Contracted Services	36,882	0	9,550
435	Office Supplies	25	0	400
719	Office Equipment	0	0	650
	<b>Total Flood Control</b>	<b>\$ 37,208</b>	<b>\$ 153</b>	<b>\$ 14,250</b>
58000	<u>OTHER OPERATIONS</u>			



**Sequatchie County, Tennessee**  
**General Fund**  
**Statement of Proposed Operations (Cont.)**

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
58110	<u>Tourism</u>			
316	Contributions	\$ 12,150	\$ 15,200	\$ 15,200
	Total Tourism	\$ 12,150	\$ 15,200	\$ 15,200
58120	<u>Industrial Development</u>			
320	Dues and Memberships	\$ 669	\$ 667	\$ 700
	Total Industrial Development	\$ 669	\$ 667	\$ 700
58190	<u>Other Economic and Community Development</u>			
309	Contracts with Government Agencies	\$ 294,823	\$ 248,002	\$ 24,249
310	Contracts with Other Public Agencies	90,000	90,000	90,000
	Total Other Economic and Community Development	\$ 384,823	\$ 338,002	\$ 114,249
58300	<u>Veterans' Services</u>			
162	Clerical Personnel	\$ 9,270	\$ 9,932	\$ 9,932
201	Social Security	629	629	700
210	Unemployment Compensation	92	95	100
212	Employer Medicare	134	150	150
307	Communication	1,526	1,433	1,600
317	Data Processing Services	399	399	500
348	Postal Charges	212	132	400
355	Travel	1,178	789	800
435	Office Supplies	277	483	500
790	Other Equipment	0	690	500
	Total Veterans' Services	\$ 13,717	\$ 14,732	\$ 15,182
58400	<u>Other Charges</u>			
510	Trustee's Commission	\$ 62,534	\$ 61,230	\$ 65,000
513	Worker's Compensation Insurance	61,520	74,786	60,020
	Total Other Charges	\$ 124,054	\$ 136,016	\$ 125,020
	Total Estimated Expenditures	\$ 5,805,271	\$ 5,796,062	\$ 5,973,550
	Excess (Deficiency) of Revenues Over Expenditures	\$ (207,098)	\$ (88,180)	\$ 178,930
	Estimated Other Financing Sources (Uses):			
	Notes Issued	\$ 200,000	\$ -	\$ -
	Insurance Recovery	0	65,156	0
	Transfers In	0	122,371	0
	Transfers Out	(92,000)	(178,950)	(100,000)
	Total Other Financing Sources (Uses)	\$ 108,000	\$ 8,577	\$ (100,000)
	Beginning Fund Balance, July 1	598,622	499,524	419,921
	Ending Fund Balance, June 30	\$ 499,524	\$ 419,921	\$ 498,851

Sequatchie County, Tennessee  
Solid Waste/Sanitation Fund  
Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2015

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<u>Estimated Revenues</u>				
40000	<u>LOCAL TAXES</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 305,273	\$ 309,220	\$ 357,220
40120	Trustee's Collections - Prior Year	22,217	17,990	18,000
40130	Circuit/Clerk & Master Collections - Prior Years	21,175	7,518	10,000
40140	Interest and Penalty	3,870	2,971	3,000
40161	Payments in Lieu of Taxes - T.V.A.	169	169	169
40162	Payments in Lieu of Taxes - Local Utilities	1,907	2,465	2,000
40163	Payments in Lieu of Taxes - Other	59	64	50
40300	<u>Statutory Local Taxes</u>			
40320	Bank Excise Tax	1,199	1,188	1,200
	TOTAL LOCAL TAXES	\$ 355,869	\$ 341,585	\$ 391,639
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43100	<u>General Service Charges</u>			
43114	Solid Waste Disposal Fee	\$ -	\$ 3,735	\$ 3,000
	TOTAL CHARGES FOR CURRENT SERVICES	\$ -	\$ 3,735	\$ 3,000
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44145	Sale of Recycled Materials	\$ 18,242	\$ 10,011	\$ 10,000
	TOTAL OTHER LOCAL REVENUES	\$ 18,242	\$ 10,011	\$ 10,000
46000	<u>STATE OF TENNESSEE</u>			
46100	<u>General Government Grants</u>			
46170	Solid Waste Grants	\$ 13,201	\$ 7,787	\$ 8,000
46400	<u>Public Works Grants</u>			
46430	Litter Program	38,885	33,245	33,700
	TOTAL STATE OF TENNESSEE	\$ 52,086	\$ 41,032	\$ 41,700
	Total Estimated Revenues	\$ 426,197	\$ 396,363	\$ 446,339
<u>Estimated Expenditures</u>				
55000	<u>PUBLIC HEALTH AND WELFARE</u>			
55720	<u>Sanitation Education/Information</u>			
147	Truck Drivers	\$ 19,352	\$ 14,538	\$ 15,100
161	Secretary(s)	\$ 6,000	\$ 6,000	\$ 6,000
201	Social Security	1,720	1,273	1,300
210	Unemployment Compensation	0	138	250
212	Employer Medicare	400	360	350
338	Maintenance & Repair Services- Vehicles	1,316	866	1,500
425	Gasoline	2,574	2,650	2,700
429	Instructional Supplies and Materials	5,794	5,000	5,000
499	Other Supplies and Materials	1,500	1,670	1,500
509	Refunds	1,350	0	0
	Total Sanitation Education/Information	\$ 40,006	\$ 32,495	\$ 33,700



Sequatchie County, Tennessee  
Solid Waste/Sanitation Fund  
Statement of Proposed Operations (Cont.)

Exh No.

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
55731	<u>Waste Pickup</u>			
143	Equipment Operators	\$ 50,374	\$ 51,346	\$ 48,825
201	Social Security	2,999	2,990	3,200
204	State Retirement	4,195	4,489	4,500
207	Medical Insurance	3,268	3,466	4,000
210	Unemployment Compensation	209	200	200
212	Employer Medicare	684	699	750
338	Maintenance & Repair Services- Vehicles	14,407	20,892	15,000
412	Diesel Fuel	31,415	28,000	29,500
425	Gasoline	1,941	175	2,000
433	Lubricants	200	135	200
435	Office Supplies	0	65	0
790	Other Equipment	0	200	200
	Total Waste Pickup	\$ 109,692	\$ 112,657	\$ 108,375
55732	<u>Convenience Centers</u>			
164	Attendants	\$ 122,660	\$ 127,164	\$ 129,500
201	Social Security	7,230	7,840	8,000
204	State Retirement	7,946	8,000	8,500
207	Medical Insurance	3,975	4,093	4,000
210	Unemployment Compensation	763	600	600
212	Employer Medicare	1,680	1,784	1,800
307	Communication	2,317	2,215	2,500
335	Maintenance And Repair Services-Buildings	11,218	15,458	3,500
399	Other Contracted Services	1,200	75	1,200
410	Custodial Supplies	200	0	0
415	Electricity	3,598	3,792	4,000
454	Water And Sewer	1,426	1,500	1,500
499	Other Supplies And Materials	15,659	5,795	1,500
	Total Convenience Centers	\$ 179,872	\$ 178,316	\$ 166,600
55739	<u>Other Waste Collection</u>			
312	Contracts with Private Agencies	\$ 20,000	\$ 22,000	\$ 22,000
363	Contracts for Landfill Facilities	121,962	117,085	115,000
	Total Other Waste Collection	\$ 141,962	\$ 139,085	\$ 137,000
55754	<u>Landfill Operation and Maintenance</u>			
366	Contracts for Postclosure Care Costs	\$ 9,401	\$ -	\$ 18,802
	Total Landfill Operation and Maintenance	\$ 9,401	\$ -	\$ 18,802
58000	<u>OTHER OPERATIONS</u>			
58400	<u>Other Charges</u>			
510	Trustee's Commission	\$ 7,087	\$ 6,788	\$ 8,000
	Total Other Charges	\$ 7,087	\$ 6,788	\$ 8,000
	Total Estimated Expenditures	\$ 488,020	\$ 469,341	\$ 472,477
	Excess (Deficiency) of Revenues			
	Over Expenditures	\$ (61,823)	\$ (72,978)	\$ (26,138)

Sequatchie County, Tennessee  
 Solid Waste/Sanitation Fund  
Statement of Proposed Operations (Cont.)

Exh No.

Account No.	Description	Actual	Estimated	Estimated
		2012-2013	2013-2014	2014-2015
49000	Estimated Other Financing Sources (Uses):			
	Notes Issued	\$ 15,000	\$ -	\$ -
		6,000	50,000	50,000
49800	Transfers In	\$ 21,000	\$ 50,000	\$ 50,000
	Total Other Financing Sources (Uses)	74,973	34,150	11,172
	Beginning Fund Balance, July 1			
	Ending Fund Balance, June 30	\$ 34,150	\$ 11,172	\$ 35,034

Sequatchie County, Tennessee  
Ambulance Service Fund  
Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2015

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<u>Estimated Revenues</u>				
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43100	<u>General Service Charges</u>			
43120	Patient Charges	\$ 713,952	\$ 567,575	\$ -
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 713,952	\$ 567,575	\$ -
	Total Estimated Revenues	\$ 713,952	\$ 567,575	\$ -
<u>Estimated Expenditures</u>				
55000	<u>PUBLIC HEALTH AND WELFARE</u>			
55130	<u>Ambulance/Emergency Medical Services</u>			
105	Supervisor/Director	\$ 44,020	\$ 31,664	\$ -
131	Medical Personnel	482,450	270,591	0
162	Clerical Personnel	21,964	10,714	0
169	Part-time Personnel	0	52,081	0
187	Overtime Pay	0	112,256	0
196	In-Service Training	12,860	9,738	0
201	Social Security	33,681	28,393	0
204	State Retirement	36,799	30,018	0
207	Medical Insurance	3,604	5,293	0
210	Unemployment Compensation	1,789	1,451	0
212	Employer Medicare	7,882	6,640	0
299	Other Fringe Benefits	0	12,704	0
307	Communication	4,125	3,321	0
317	Data Processing Services	2,358	761	0
320	Dues and Memberships	442	240	0
333	Licenses	1,000	250	0
335	Maintenance & Repair Services- Buildings	907	17,247	0
336	Maintenance & Repair Services- Equipment	1,321	3,144	0
338	Maintenance & Repair Services- Vehicles	38,282	11,415	0
348	Postal Charges	579	9	0
355	Travel	958	942	0
399	Other Contracted Services	28,010	41,558	0
411	Data Processing Supplies	816	518	0
413	Drugs and Medical Supplies	27,186	25,399	0
415	Electricity	3,607	3,249	0
425	Gasoline	45,593	33,030	0
434	Natural Gas	1,931	2,408	0
435	Office Supplies	2,481	934	0
450	Tires and Tubes	0	347	0
451	Uniforms	802	8,029	0
499	Other Supplies and Materials	6,781	4,554	0
510	Trustee's Commission	7,326	5,850	0
718	Motor Vehicles	0	93,827	0
735	Health Equipment	0	119,277	0
	Total Ambulance/Emergency Medical Services	\$ 819,554	\$ 947,852	\$ -
	Total Estimated Expenditures	\$ 819,554	\$ 947,852	\$ -

Excess (Deficiency) of Revenues

Sequatchie County, Tennessee  
Ambulance Service Fund  
Statement of Proposed Operations (Cont.)

Exh No.

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
	Over Expenditures	\$ (105,602)	\$ (380,277)	\$ -
	Estimated Other Financing Sources (Uses):			
	Transfers In	\$ 86,000	\$ 128,950	\$ -
	Total Other Financing Sources (Uses)	\$ 86,000	\$ 128,950	\$ -
	Beginning Fund Balance, July 1	45,618	26,016	
	Ending Fund Balance, June 30	\$ 26,016	\$ (225,311)	\$ -

Sequatchie County, Tennessee  
Drug Control Fund  
Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2015

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<u>Estimated Revenues</u>				
42000	<u>FINES, FORFEITURES AND PENALTIES</u>			
42100	<u>Circuit Court</u>			
42140	Drug Control Fines	\$ 1,221	\$ 3,707	\$ 1,500
42300	<u>General Sessions Court</u>			
42340	Drug Control Fines	11,009	8,871	12,000
42900	<u>Other Fines, Forfeitures, and Penalties</u>			
42910	Proceeds from Confiscated Property	11,803	14,270	18,000
	TOTAL FINES, FORFEITURES AND PENALTIES	\$ 24,033	\$ 26,848	\$ 31,500
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44145	Sale of Recycled Materials	\$ 220	\$ -	\$ -
44500	<u>Nonrecurring Items</u>			
44570	Contributions & Gifts	2,500	1,500	0
	TOTAL OTHER LOCAL REVENUES	\$ 2,720	\$ 1,500	\$ -
46000	<u>STATE OF TENNESSEE</u>			
46800	<u>Other State Revenues</u>			
46990	Other State Revenues	\$ 175	\$ 25	\$ 150
	TOTAL STATE OF TENNESSEE	\$ 175	\$ 25	\$ 150
	Total Estimated Revenues	\$ 26,928	\$ 28,373	\$ 31,650
<u>Estimated Expenditures</u>				
54000	<u>PUBLIC SAFETY</u>			
54150	<u>Drug Enforcement</u>			
317	Data Processing Services	\$ -	\$ -	\$ 500
319	Confidential Drug Enforcement Payments	2,500	2,500	5,000
320	Dues and Memberships	0	0	1,000
338	Maintenance & Repair Services- Vehicles	2,763	1,993	2,500
357	Veterinary Services	6,777	0	1,000
499	Other Supplies and Materials	5,610	3,081	8,000
510	Trustee's Commission	252	273	1,000
718	Motor Vehicles	0	0	30,000
	Total Drug Enforcement	\$ 17,902	\$ 7,847	\$ 49,000
	Total Estimated Expenditures	\$ 17,902	\$ 7,847	\$ 49,000
	Excess (Deficiency) of Revenues Over Expenditures	\$ 9,026	\$ 20,526	\$ (17,350)
	Beginning Fund Balance, July 1	19,680	28,706	49,232
	Ending Fund Balance, June 30	\$ 28,706	\$ 49,232	\$ 31,882

Sequatchie County, Tennessee  
 Highway/Public Works Fund - 131  
 Statement of Proposed Operations  
 For the Fiscal Year Ending June 20, 2015

Account No.	Description	Actual 2012-13	Estimated 2013-2014	Estimated 2014-2015
<u>Estimated Revenues</u>				
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44130	Sale of Materials & Supplies	\$ -	\$ 1,344	\$ 2,500
44135	Sale of Gasoline	2,626	3,045	2,500
44170	Miscellaneous Refunds	6,637	1,777	1,000
44500	<u>Nonrecurring Items</u>			
44520	Insurance Recovery	16,962	-	-
44530	Sale of Equipment	-	-	500
	Total Other Local Revenues	\$ 26,225	\$ 6,166	\$ 6,500
46000	<u>State of Tennessee</u>			
46400	<u>Public Works Grant</u>			
46290	Other Public Safety Grants	\$ -	\$ -	\$ -
46410	Bridge Program	-	-	671,824
46420	State Aid Program	-	247,132	415,484
46490	Other Public Works Grants	-	-	-
46920	Gasoline and Motor Fuel Tax	1,365,042	1,374,379	1,327,549
46930	Gasoline Inspection Fee	10,270	10,182	9,151
	Total State of Tennessee	\$ 1,375,312	\$ 1,631,693	\$ 2,424,008
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47230	Disaster Relief	\$ 1,047	\$ -	\$ -
	Total Federal Government	\$ 1,047	\$ -	\$ -
	Total Estimated Revenues	\$ 1,402,584	\$ 1,637,859	\$ 2,430,508
48000	<u>Other Governments &amp; Citizen Groups</u>			
48120	Paving & Maintenance	\$ -	\$ 820	\$ 1,000
	Total Estimated Revenues & Other Sources	\$ 1,402,584	\$ 1,638,686	\$ 2,431,508
<u>Estimated Expenditures</u>				
61000	<u>General Administration</u>			
101	County Official's Salary	\$ 64,613	\$ 67,795	\$ 70,228
119	Accountant/Bookkeeper	31,548	32,198	33,109
162	Clerical Personnel	26,602	27,126	28,126
189	Other Salaries & Wages	-	-	-
205	Employee & Dependent Insurance	25,179	26,403	27,120
317	Data Processing Services	5,459	5,649	6,000
320	Dues and Memberships	2,206	2,167	2,400
322	Evaluation & Testing	800	850	1,000
331	Legal Services	52	-	1,000
332	Legal Notices & Court Costs	736	428	1,000
337	Maintenance & Repair Services - Equipment	206	424	300
348	Postal Charges	319	279	400
349	Printing, Stationery & Forms	225	275	500
351	Rentals	-	-	500

Sequatchie County, Tennessee  
 Highway/Public Works Fund - 131  
 Statement of Proposed Operations  
 For the Fiscal Year Ending June 20, 2015

Account	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<u>No.</u>	<u>Expenditures(cont.)</u>			
355	Travel	822	985	1,500
411	Data Processing Supplies	151	473	1,500
413	Drugs & Medical Supplies	4	209	100
429	Instructional Supplies	278	800	100
435	Office Supplies	409	599	1,000
599	Other Charges	-	-	100
709	Data Processing Equipment	-	-	500
711	Furniture & Fixtures	-	100	500
719	Office Equipment	-	-	500
	Total Administration	\$ 159,609	\$ 166,760	\$ 177,483
62000	<u>Highway and Bridge Maintenance</u>			
141	Foreman	\$ 32,837	\$ 35,200	\$ 36,565
143	Equipment Operators	88,320	87,080	95,010
147	Truck Drivers	83,616	66,244	88,149
149	Laborers	169,476	175,602	176,297
205	Employee & Dependent Insurance	121,603	107,658	116,000
399	Other Contracted Services	22,184	17,453	50,000
403	Asphalt	-	-	1,000
404	Hot Mix Asphalt	96,288	9,427	125,000
405	Liquid Asphalt	12,484	10,378	75,000
408	Concrete	972	579	2,000
409	Crushed Stone	15,648	16,821	40,000
419	Explosives & Drilling Supplies	-	-	100
420	Fertilizer, Lime, Chemicals & Seeds	105	145	2,000
436	Other Road Materials	167	444	500
438	Pipe	510	3,616	2,000
439	Concrete Pipe	-	-	1,000
440	Pipe - Metal	18,343	16,039	18,000
443	Road Signs	5,842	5,628	10,000
444	Salt	-	33,966	15,000
445	Sand	-	173	750
446	Small Tools	497	296	2,000
447	Structural Steel	-	-	-
455	Wood Products	-	11	200
	Total Highway & Bridge Maintenance	\$ 668,892	\$ 586,760	\$ 856,571
63100	<u>Operation and Maintenance of Equipment</u>			
142	Mechanics	\$ 60,611	\$ 60,682	\$ 65,395
150	Nightwatchman	61,913	61,901	62,848
205	Employee & Dependent Insurance	34,142	37,322	38,400
336	Maintenance & Repair Services - Equipment	4,050	17,338	10,000
359	Disposal Fees	-	-	500
412	Diesel Fuel	25,194	28,289	30,000
418	Equipment & Machinery Parts	20,486	36,041	40,000
424	Garage Supplies	5,094	4,667	5,000
425	Gasoline	28,081	27,106	35,000
433	Lubricants	1,994	2,958	3,000
442	Propane Gas	528	332	1,500
446	Small Tools	157	598	1,500

Sequatchie County, Tennessee  
 Highway/Public Works Fund - 131  
 Statement of Proposed Operations  
 For the Fiscal Year Ending June 20, 2015

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
450	Tire & Tubes	5,239	6,144	10,000
499	Other Supplies & Materials	1,496	576	2,000
Total Operation Maintenance & Equipment		\$ 248,985	\$ 283,954	\$ 305,143
65000	<u>Other Charges</u>			
307	Communication	\$ 3,664	\$ 3,836	\$ 3,600
415	Electricity	1,367	1,690	3,500
434	Natural Gas	580	679	2,200
454	Water & Sewer	636	648	1,000
506	Liability Insurance	9,500	9,500	10,000
508	Premiums on Corporate Surety Bonds	350	350	500
510	Trustee's Commission	13,728	13,850	15,000
511	Vehicle & Equipment Insurance	17,167	15,996	18,000
Total Other Charges		\$ 46,992	\$ 46,549	\$ 53,800
66000	<u>Employee Benefits</u>			
201	Social Security	\$ 45,932	\$ 46,232	\$ 50,200
204	State Retirement	50,219	49,012	55,000
205	Employee Insurance	12,885	4,200	4,000
210	Unemployment Compensation	1,081	1,038	1,800
513	Workmans Compensation Insurance	79,039	95,833	95,000
599	Other Fringe Benefits	-	-	700
Total Employee Benefits		\$ 189,156	\$ 196,315	\$ 206,700
68000	<u>Capital Outlay</u>			
335	Maintenance & Repair Services - Bldgs.	\$ -	\$ 1,841	\$ 2,000
399	Other Contracted Services	897	-	5,000
499	Other Supplies & Materials	35	5	150
705	Bridge Construction	-	-	350,000
708	Communication Equipment	-	-	1,000
711	Furniture & Fixtures	-	-	500
712	Heating & Air	-	-	100
713	Highway Construction	-	-	10,000
714	Highway Equipment	111,979	24,199	50,000
720	Plant Operation Equipment	742	5,253	4,000
723	Right-of-Way	-	-	2,000
791	Other Construction	-	332,439	400,000
Total Capital Outlay		\$ 113,653	\$ 363,737	\$ 824,750
<u>Debt Service</u>				
82100	Principal on Debt			
82120	Highways & Streets			
602	Principal on Notes	\$ 23,333	\$ 23,333	\$ 23,334
Total Principal on Debt		\$ 23,333	\$ 23,333	\$ 23,334



Sequatchie County, Tennessee  
 Highway/Public Works Fund - 131  
 Statement of Proposed Operations  
 For the Fiscal Year Ending June 20, 2015

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<u>Expenditures (cont.)</u>				
82200	Interest on Debt			
82220	Highways and Streets			
604	Interest on Notes	\$ 2,985	\$ 2,233	\$ 1,490
	Total Interest on Debt	\$ 2,985	\$ 2,233	\$ 1,490
	Total Debt Service	\$ 26,318	\$ 25,566	\$ 24,824
	Total Estimated Expenditures	\$ 1,453,605	\$ 1,669,641	\$ 2,449,271
	Excess of Estimated Revenue & Other Sources Over (Under) Estimated Expenditures	\$ (51,021)	\$ (30,955)	\$ (17,763)
	Estimated Beginning Fund Balance - July 1	\$ 556,500	\$ 505,479	\$ 474,524
	Estimated Ending Fund Balance - June 30	\$ 505,479	\$ 474,524	\$ 456,761

Sequatchie County, Tennessee  
General Purpose School Fund  
Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2015

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<u>Estimated Revenues</u>				
40000	<u>LOCAL TAXES</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 2,450,622	\$ 2,482,306	\$ 2,611,052
40120	Trustee's Collections - Prior Year	175,085	141,231	133,500
40130	Circuit/Clerk & Master Collections - Prior Years	169,296	60,351	102,500
40140	Interest and Penalty	30,720	23,971	31,000
40150	Pick Up Taxes	0	0	3,500
40161	Payments in Lieu of Taxes - T.V.A.	1,361	1,361	0
40162	Payments in Lieu of Taxes - Local	15,312	19,786	13,500
40163	Payments in Lieu of Taxes -Other	474	511	0
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	1,664,992	1,201,736	1,486,307
40300	<u>Statutory Local Taxes</u>			
40320	Bank Excise Tax	9,622	9,539	26,000
40340	Coal Severance Tax	0	7	0
40350	Interstate Telecommunications Tax	1,148	1,425	1,300
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 4,518,632</b>	<b>\$ 3,942,224</b>	<b>\$ 4,408,659</b>
41000	<u>LICENSES AND PERMITS</u>			
41100	<u>Licenses</u>			
41110	Marriage Licenses	\$ 1,330	\$ 1,330	\$ 1,200
	<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 1,330</b>	<b>\$ 1,330</b>	<b>\$ 1,200</b>
43000	Charges for Current Services			
43500	Education Charges			
43570	Receipts for Individual Schools	\$ 25,783	\$ 29,798	\$ 19,000
	<b>Total Education Charges</b>	<b>\$ 25,783</b>	<b>\$ 29,798</b>	<b>\$ 19,000</b>
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 22,992	\$ 24,324	\$ 27,000
44120	Lease/Rentals	0	8,000	0
44170	Miscellaneous Refunds	26,570	39,252	10,000
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	1,880	4,927	0
44540	Sale of Property	0	1,000	0
44560	Damages Recovered from Individuals	1,237	297	0
44570	Contributions & Gifts	750	5,846	0
44990	<u>Other Local Revenues</u>			
44990	Other Local Revenues	24,302	20,059	0
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 77,731</b>	<b>\$ 103,705</b>	<b>\$ 37,000</b>
46000	<u>STATE OF TENNESSEE</u>			
46100	<u>General Government Grants</u>			
46175	On-Behalf Contributions for OPEB	\$ 55,028	\$ -	\$ -
46500	<u>State Education Funds</u>			
46511	Basic Education Program	11,250,930	11,641,000	11,747,000
46515	Early Childhood Education	98,993	98,422	101,150

Sequatchie County, Tennessee  
General Purpose School Fund  
Statement of Proposed Operations (Cont.)

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
46530	Energy Efficient School Initiative	0	8,850	0
46550	Driver Education	1,193	1,820	0
46590	Other State Education Funds	123,535	272,090	95,000
46610	Career Ladder Program	61,527	43,900	41,000
46612	Career Ladder - Extended Contract	22,700	17,920	35,800
46800	<u>Other State Revenues</u>			
46850	Mixed Drink Tax	0	0	7,000
46851	State Revenue Sharing - T.V.A.	163,518	158,927	152,000
46980	Other State Grants	0	4,250	0
46990	Other State Revenues	0	0	13,000
TOTAL STATE OF TENNESSEE		\$ 11,777,424	\$ 12,247,179	\$ 12,191,950
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>Federal Through State</u>			
47120	Adult Education State Grant Program	\$ 120,596	\$ 222,058	\$ 200,000
47139	Other Vocational	25,289	27,466	25,686
47143	Education of the handicapped Act	12,628	14,258	0
TOTAL FEDERAL GOVERNMENT		\$ 158,513	\$ 263,782	\$ 225,686
49000	Other Sources (Non-Revenue)			
49700	Insurance Recovery	\$ -	\$ 13,137	\$ -
49800	Transfers In	82,691	679,570	81,566
Total Other Sources		\$ 82,691	\$ 692,707	\$ 81,566
Total Estimated Revenues		\$ 16,642,194	\$ 17,306,291	\$ 16,965,061

Estimated Expenditures

71000	<u>INSTRUCTION</u>			
71100	<u>Regular Instruction Program</u>			
116	Teachers	\$ 4,833,254	\$ 4,856,468	\$ 5,275,595
117	Career Ladder Program	32,055	24,958	24,500
127	Career Ladder Extended Contracts	17,350	9,200	13,084
128	Homebound Teachers	70,976	25,724	27,000
163	Educational Assistants	188,076	191,977	217,556
189	Other Salaries & Wages	0	0	12,000
195	Substitute Teachers	8,227	14,736	6,000
198	Non-certified substitute teachers	62,755	47,080	66,000
201	Social Security	294,298	286,814	334,146
204	State Retirement	448,548	440,057	494,608
207	Medical Insurance	715,936	685,684	718,199
210	Unemployment Compensation	0	0	0
212	Employer Medicare	69,549	68,844	80,486
336	Maintenance & Repair	870	15,059	33,457
355	Travel	560	0	0
399	Other Contracted Services	0	13,000	0
429	Instructional Supplies and Materials	87,540	88,037	89,000
449	Textbooks	165,693	200,927	216,474
499	Other Supplies and Materials	1,537	0	0
599	Other Charges	7,861	11,423	3,000

Sequatchie County, Tennessee  
General Purpose School Fund  
Statement of Proposed Operations (Cont.)

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
790	Other Equipment	28,422	5,062	14,000
	Total Regular Instruction Program	\$ 7,033,507	\$ 6,985,050	\$ 7,625,105
71150	<u>Alternative Instruction Program</u>			
116	Teachers	\$ 51,692	\$ 52,189	\$ 52,711
117	Career Ladder Program	1,000	1,000	1,000
163	Aides	12,703	13,056	13,347
201	Social Security	4,055	4,107	4,158
204	State Retirement	5,727	5,800	5,994
207	Medical Insurance	0	0	9,117
212	Employer Medicare	948	961	972
429	Instructional Supplies	572	409	
499	Other Supplies and Materials	0	103	1,000
	Total Alternative Instruction Program	\$ 76,697	\$ 77,625	\$ 88,299
71200	<u>Special Education Program</u>			
116	Teachers	\$ 967,633	\$ 970,132	\$ 1,005,322
117	Career Ladder Program	5,500	3,750	3,500
127	Career Ladder Extended Contracts	375	0	6,000
128	Homebound Teachers	22,680	10,254	23,791
162	Clerical Assistants	23,611	18,775	19,058
163	Aides	132,509	146,127	155,165
189	Other Salaries & Wages	0	0	12,500
195	Certified Substitute Teachers	1,432	2,246	2,000
198	Non-certified substitute teachers	21,462	17,352	24,000
201	Social Security	66,021	65,070	76,808
204	State Retirement	98,140	96,168	108,786
207	Medical Insurance	157,403	153,651	150,533
212	Employer Medicare	15,783	15,757	17,963
299	Other Fringe Benefits	0	0	30,440
307	Communication	2,116	2,127	0
311	Contracts with Other School Systems	1,938	0	5,000
312	Contracts with Private Agencies	11,790	0	0
336	Maintenance & Repair Services	0	1,836	0
355	Travel	491	231	0
399	Other Contracted Services	41,822	102,878	20,000
429	Instructional Supplies and Materials	7,324	9,818	7,000
499	Other Supplies & Materials	295	350	0
599	Other Charges	19,274	28,532	950
725	Special Education Equipment	0	2,282	3,000
	Total Special Education Program	\$ 1,597,599	\$ 1,647,336	\$ 1,671,816
71300	<u>Vocational Education Program</u>			
116	Teachers	\$ 152,566	\$ 151,018	\$ 155,700
117	Career Ladder Program	0	0	0
127	Career Ladder Extended Contracts	950	0	3,000
198	Non-certified substitute teachers	578	440	0
201	Social Security	9,054	9,251	9,839
204	State Retirement	13,632	13,872	14,362
207	Medical Insurance	20,813	18,847	18,085

Sequatchie County, Tennessee  
General Purpose School Fund  
Statement of Proposed Operations (Cont.)

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
212	Employer Medicare	2,118	2,163	2,301
429	Instructional Supplies and Materials	1,550	1,200	5,000
599	Other Charges	0	55	0
730	Vocational Instruction Equipment	1,495	4,685	136,752
790	Other Equipment	353	235	0
	Total Vocational Education Program	\$ 203,109	\$ 201,766	\$ 345,039
71400	<u>Student Body Education Program</u>			
189	Other Salaries & Wages	\$ 16,119	\$ 13,815	\$ 15,000
201	Social Security	\$ 993	\$ 839	\$ 930
204	State Retirement	\$ 912	\$ 862	\$ 963
212	Employer Medicare	\$ 232	\$ 196	\$ 218
	Total Student Body Education Program	\$ 18,256	\$ 15,712	\$ 17,111
71600	<u>Adult Education Program</u>			
116	Teachers	\$ 38,862	\$ 55,565	\$ 73,600
162	Clerical Personnel	23,144	26,894	27,063
189	Other Salaries & Wages	\$ 1,785	\$ 2,052	\$ 1,692
201	Social Security	3,476	4,721	6,347
204	State Retirement	3,258	5,126	7,281
212	Employer Medicare	923	1,222	1,486
399	Other Contracted Services		724	1,000
429	Instructional Supplies	3,509	2,258	2,439
524		0	1,852	0
790	Other Equipment	0	11,748	3,000
	Total Adult Education Program	\$ 74,957	\$ 112,162	\$ 123,908
72000	<u>SUPPORT SERVICES</u>			
72110	<u>Attendance</u>			
105	Supervisor/Director	\$ 60,481	\$ 61,018	\$ 64,367
117	Career Ladder Program	1,000	1,000	1,000
162	Clerical Personnel	16,523	16,949	17,298
201	Social Security	4,328	4,337	5,125
204	State Retirement	6,823	6,905	7,385
207	Medical Insurance	15,655	16,323	16,463
212	Employer Medicare	1,012	1,014	1,199
355	Travel	2,337	2,583	2,000
499	Other Supplies & Materials	0	11	200
	Total Attendance	\$ 108,159	\$ 110,140	\$ 115,037
72120	<u>Health Services</u>			
131	Medical Personnel	\$ 36,197	\$ 53,905	\$ 59,934
189	Other Salaries & Wages	60,229	61,522	62,139
201	Social Security	5,525	6,642	7,567
204	State Retirement	8,183	9,862	10,724
207	Medical Insurance	10,900	11,380	45,773
212	Employer Medicare	1,292	1,553	1,770
307	Communication	467	484	500
348	Postal Charges	300	50	100
355	Travel	2,920	3,056	2,750

Sequatchie County, Tennessee  
General Purpose School Fund  
Statement of Proposed Operations (Cont.)

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
399	Other Contracted Services	3,000	3,000	3,000
499	Other Supplies and Materials	8,532	6,700	1,173
	Total Health Services	\$ 137,545	\$ 158,154	\$ 195,430
<b>72130</b>	<b>Other Student Support</b>			
123	Guidance Personnel	\$ 175,296	\$ 182,762	\$ 186,609
189	Other Salaries & Wages	14,494	14,892	15,216
201	Social Security	11,455	11,887	12,513
204	State Retirement	16,762	17,458	18,180
207	Medical Insurance	5,272	5,446	5,485
212	Employer Medicare	2,679	2,780	2,926
322	Evaluation and Testing	6,584	7,370	16,400
355	Travel	184	0	900
399	Other Contracted Services	36,975	48,804	49,000
499	Other Supplies and Materials	174	0	0
599	Other Charges	283	236	2,000
790	Other Equipment	39,129	47,543	13,000
	Total Other Student Support	\$ 309,287	\$ 339,178	\$ 322,229
<b>72210</b>	<b>Regular Instruction Program</b>			
105	Supervisor/Director	\$ 126,731	\$ 127,535	\$ 129,086
117	Career Ladder Program	5,000	4,000	4,000
127	Career Ladder Extended Contracts	0	0	3,300
129	Librarians	129,900	132,038	132,782
137	Education Media Personnel	56,990	57,527	60,612
162	Clerical Personnel	25,646	33,883	34,405
189	Other Salaries & Wages	25,051	24,269	25,975
201	Social Security	21,600	21,274	24,190
204	State Retirement	32,314	33,311	34,971
207	Medical Insurance	35,372	50,566	53,815
212	Employer Medicare	5,052	4,975	5,657
355	Travel	11,095	6,436	9,000
399	Other Contracted Services	4,291	500	0
432	Library Books	12,000	12,000	12,000
499	Other Supplies and Materials	49,832	51,841	64,700
524	In Service/Staff Development	370	540	6,500
599	Other Charges	6,644	8,571	0
790	Other Equipment	2,396	0	0
	Total Regular Instruction Program	\$ 550,284	\$ 569,266	\$ 600,993
<b>72220</b>	<b>Special Education Program</b>			
105	Supervisor/Director	\$ 64,442	\$ 65,954	\$ 69,574
117	Career Ladder Program	500	1,000	1,000
124	Psychological Personnel	48,217	49,584	51,109
162	Clerical Personnel	0	11,868	16,759
189	Other Salaries & Wages	15,652	4,454	0
201	Social Security	8,279	7,538	8,583
204	State Retirement	12,346	11,695	12,435
207	Medical Insurance	13,037	19,000	21,847
210	Unemployment Compensation	0	0	300

Sequatchie County, Tennessee  
General Purpose School Fund  
Statement of Proposed Operations (Cont.)

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
212	Employer Medicare	1,936	1,763	2,007
299	Other Fringe Benefits	0	0	670
355	Travel	4,439	3,944	7,000
399	Other Contracted Services	14,375	707	5,000
499	Other Supplies and Materials	792	704	5,500
524	Staff Development	2,228	64	4,000
599	Other Charges	446	0	0
	Total Special Education Program	\$ 186,689	\$ 178,275	\$ 205,784
72260	<u>Adult Programs</u>			
105	Supervisor/Director	\$ 65,966	\$ 70,894	\$ 61,609
117	Career Ladder Program	\$ 2,000	\$ 2,000	\$ 2,000
162	Clerical Personnel	3,000	3,000	3,000
201	Social Security	4,009	4,289	4,129
204	State Retirement	6,283	6,720	6,285
207	Medical Insurance	7,934	8,301	8,388
212	Employer Medicare	938	1,003	967
307	Communicaiton	871	695	750
330	Operating Leae Payments	500	0	0
348	Postal Charges	150	0	0
355	Travel	1,395	2,000	4,500
524	In Service/Staff Development	3,175	3,197	7,959
599	Other Charges	305	551	0
	Total Adult Programs	\$ 96,526	\$ 102,650	\$ 99,587
72310	<u>Board of Education</u>			
191	Board and Committee Members Fees	\$ 19,831	\$ 20,498	\$ 20,704
201	Social Security	962	1,000	1,284
210	Unemployment Compensation	21,120	7,212	41,418
212	Employer Medicare	288	297	300
305	Audit Services	6,105	6,105	5,100
320	Dues and Memberships	4,948	4,825	5,000
331	Legal Services	957	10,000	7,500
355	Travel	15,564	14,140	12,800
399	Other Contracted Services	2,000	2,000	2,000
506	Liability Insurance	11,182	16,427	11,605
510	Trustee's Commission	98,527	91,731	99,000
513	Worker's Compensation Insurance	34,618	52,509	55,092
534	Refund to Applicant for Criminal Background Check	720	528	2,500
599	Other Charges	2,996	2,801	1,000
	Total Board of Education	\$ 219,818	\$ 230,073	\$ 265,303
72320	<u>Director of Schools</u>			
101	County Official/Administrative Officer	\$ 99,511	\$ 99,988	\$ 89,393
103	Assistant	\$ 3,026	\$ 3,071	\$ 3,071
117	Career Ladder Program	1,000	1,000	3,000
161	Secretary(s)	13,506	28,575	29,115
201	Social Security	6,982	7,870	8,437
204	State Retirement	10,308	11,598	12,136
207	Medical Insurance	7,412	8,251	8,377

Sequatchie County, Tennessee  
General Purpose School Fund  
Statement of Proposed Operations (Cont.)

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
212	Employer Medicare	1,633	1,841	1,973
307	Communication	12,973	14,364	14,000
320	Dues & Memberships	4,249	4,890	3,300
348	Postal Charges	2,331	3,729	2,500
355	Travel	0	0	9,500
399	Other Contracted Services	3,029	0	3,000
435	Office Supplies	1,962	3,952	2,000
499	Other Supplies and Materials	1,002	647	
599	Other Charges	2,467	3,735	4,000
	Total Director of Schools	\$ 171,391	\$ 193,511	\$ 193,802
72410	<u>Office of the Principal</u>			
104	Principals	\$ 194,520	\$ 196,623	\$ 205,353
117	Career Ladder Program	4,000	4,000	4,000
119	Accountants/Bookkeepers	\$ 42,831	\$ 47,958	\$ 49,996
127	Career Ladder Extended Contracts	4,625	4,375	6,000
139	Assistant Principals	180,703	169,096	171,876
161	Secretary	44,660	47,675	45,618
201	Social Security	27,162	26,849	29,936
204	State Retirement	40,704	41,109	43,162
207	Medical Insurance	54,539	64,916	68,265
212	Employer Medicare	6,353	6,279	7,001
355	Travel	1,226	1,500	2,700
599	Other Charges	2,146	4,250	0
	Total Office of the Principal	\$ 603,469	\$ 614,630	\$ 633,907
72510	<u>Fiscal Services</u>			
105	Supervisor/Director	\$ 68,064	\$ 68,631	\$ 69,318
162	Clerical Personnel	27,463	27,949	28,406
189	Other Salaries & Wages	22,058	35,197	35,062
201	Social Security	6,696	7,523	8,233
204	State Retirement	9,701	10,872	11,274
207	Medical Insurance	13,337	12,655	11,876
212	Employer Medicare	1,566	1,759	1,925
317	Data Processing Services	9,320	8,713	8,700
336	Maintenance & Repair Services	354	0	0
355	Travel	1,860	3,252	3,000
411	Data Processing Supplies	540	0	0
435	Office Supplies	387	811	2,100
499	Other Supplies & Materials	622	192	500
599	other Charges	15	0	0
701	Administration Equipment	0	1,067	1,000
	Total Fiscal Services	\$ 161,983	\$ 178,621	\$ 181,394
72610	<u>Operation of Plant</u>			
166	Custodial Personnel	\$ 258,029	\$ 268,174	\$ 271,775
201	Social Security	\$ 14,707	\$ 15,140	\$ 16,850
204	State Retirement	21,288	22,124	23,074
207	Medical Insurance	66,334	60,517	61,157
212	Employer Medicare	3,440	3,541	3,941



Sequatchie County, Tennessee  
General Purpose School Fund  
Statement of Proposed Operations (Cont.)

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
336	Maintenance & Repair Services	0	408	0
399	Other Contracted Services	60,530	86,643	77,000
410	Custodial Supplies	44,532	49,554	51,000
415	Electricity	388,668	410,911	476,000
434	Natural Gas	47,799	53,735	62,500
454	Water and Sewer	58,276	59,088	62,500
499	Other Supplies and Materials	8,786	8,330	0
502	Building and Contents Insurance	29,126	28,706	35,275
599	Other Charges	2,443	1,057	1,500
720	Plant Operation Equipment	1,625	0	3,500
	Total Operation of Plant	\$ 1,005,583	\$ 1,067,928	\$ 1,146,072
72620	<u>Maintenance of Plant</u>			
105	Suoervisor/Director	\$ 35,019	\$ 35,545	\$ 35,899
167	Maintenance Personnel	93,477	100,854	111,189
201	Social Security	6,861	7,259	9,119
204	State Retirement	10,601	11,370	12,488
207	Medical Insurance	34,507	36,980	39,394
212	Employer Medicare	1,605	1,698	2,133
335	Maintenance & Repair Services	3,333	465	3,000
336	Maintenance & Repair Services	323	756	2,000
338	Maintenance & Repair Services	415	1,294	0
355	Travel	2,617	1,648	1,000
399	Other Contracted Services	3,433	0	0
418	Equipment & Machinery Parts	68	466	0
499	Other Supplies and Materials	18,064	21,945	20,000
599	Other Charges	814	454	0
717	Maintenance Equipment	0	0	1,400
	Total Maintenance of Plant	\$ 211,137	\$ 220,734	\$ 237,622
72710	<u>Transportation</u>			
105	Supervisor/Director	\$ 1,384	\$ 1,384	\$ 1,384
142	Mechanic(s)	35,019	35,544	35,899
146	Bus Drivers	150,037	145,458	169,829
189	Other Salaries & Wages	10,454	12,088	9,090
196	In-Service Training	416	544	640
201	Social Security	12,270	11,603	14,679
204	State Retirement	16,217	14,844	20,109
207	Medical Insurance	8,716	5,746	5,642
212	Employer Medicare	2,890	2,826	3,433
299	Other Fringe Benefits	5,100	4,920	7,560
307	Communication	0	0	700
338	Maintenance & Repair Services	1,268	0	800
340	Medical and Dental Services	2,165	3,265	2,500
355	Travel	747	646	1,000
399	Other Contracted Services	5,127	6,142	6,000
412	Diesel Fuel	65,938	49,819	100,000
418	Equipment & Machinery parts	1,830	16,468	5,900
425	Gasoline	12,730	12,833	15,000
433	Lubricants	2,492	4,708	3,000

Sequatchie County, Tennessee  
General Purpose School Fund  
Statement of Proposed Operations (Cont.)

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
450	Tires and Tubes	5,359	5,347	5,700
453	Vehicle Parts	29,226	31,902	48,300
499	Other Supplies and Materials	3,865	9,792	2,500
511	Vehicle and Equipment Insurance	7,369	8,235	8,148
599	Other Charges	1,660	2,885	4,000
701	Administration Equipment	5,114	0	0
729	Transportation Equipment	96,049	87,250	90,000
	Total Transportation	\$ 483,442	\$ 474,249	\$ 561,813
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>			
73300	<u>Community Services</u>			
599	Other Charges	\$ 1,675	\$ 1,500	\$ -
	Total Community Services	\$ 1,675	\$ 1,500	\$ -
73400	<u>Early Childhood Education</u>			
116	Teachers	\$ 46,957	\$ 47,895	\$ 49,766
162	Clerical Personnel	3,000	3,000	3,000
163	Educational Assistants	12,076	11,837	14,802
198	Non-certified substitute teachers	2,313	2,228	2,000
201	Social Security	3,842	3,742	4,314
204	State Retirement	5,414	5,164	6,016
207	Medical Insurance	5,272	7,954	10,532
212	Employer Medicare	899	875	1,010
355	Travel	2,587	2,313	1,500
429	Instructional Supplies and Materials	12,347	12,826	6,710
499	Other Supplies and Materials	3,782	2,806	0
524	In Service/Staff Development	0	0	1,000
599	Other Charges	0	0	500
	Total Early Childhood Education	\$ 98,489	\$ 100,640	\$ 101,150
76000	<u>CAPITAL OUTLAY</u>			
76100	<u>Regular Capital Outlay</u>			
707	Bldg. Improvements	\$ 726,334	\$ 627,777	\$ 2,450,589
799	Other Capital Outlay	0	183,732	8,125,718
707	Building Improvements	87,925	0	0
	Total Regular Capital Outlay	\$ 814,259	\$ 811,509	\$ 10,576,307
82300	<u>OTHER DEBT SERVICE</u>			
82130	<u>Education</u>			
601	Principal on Bonds	\$ 3,515,000	\$ 590,000	\$ -
	Total Principal on Debt	\$ 3,515,000	\$ 590,000	\$ -
	Total Estimated Expenditures	\$ 18,081,361	\$ 15,447,761	\$ 25,770,956
82220	<u>Interest on Debt</u>			
603	Interest on Bonds	\$ -	\$ 20,650	\$ -
620	Contribution to Primary Government	141,680	0	0
	Total Interest on Debt	141,680	20,650	0
822330	<u>Education</u>			
699	Other Debt Service	\$ 1,803	\$ 126	\$ -
	Total Education	\$ 1,803	\$ 126	\$ -

Sequatchie County, Tennessee  
General Purpose School Fund  
Statement of Proposed Operations (Cont.)

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
99000	<u>Other Uses</u>			
590	Transfers Out	\$ -	\$ 2,260,000	\$ -
	Total Other Uses	\$ -	\$ 2,260,000	\$ -
	Total Expenditures	\$ 17,789,447	\$ 17,261,475	\$ 25,309,208
	Excess (Deficiency) of Revenues Over Expenditures	\$ (1,147,253)	\$ 44,816	\$ (8,344,147)
	Total Expenditures & Other Uses	\$ 17,789,447	\$ 17,261,475	\$ 25,309,208
	Beginning Fund Balance, July 1	10,359,797	9,212,544	9,257,360
	Ending Fund Balance, June 30	\$ 9,212,544	\$ 9,257,360	\$ 913,213

Sequatchie County, Tennessee  
Central Cafeterial Fund  
Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2015

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<u>Estimated Revenues</u>				
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43500	<u>Education Charges</u>			
43521	Lunch Payments - Children	\$ 133,557	\$ 122,734	\$ 180,000
43522	Lunch Payments - Adults	24,805	17,479	24,000
43523	Income from Breakfast	22,417	18,302	22,000
43525	A la carte Sales	82,520	85,265	90,149
	TOTAL CHARGES FOR CURRENT SERVICES	<u>\$ 263,299</u>	<u>\$ 243,780</u>	<u>\$ 316,149</u>
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 775	\$ 507	\$ 1,500
44990	<u>Other Local Revenues</u>			
4417	Miscellaneous Refunds	24	604	1,000
	TOTAL OTHER LOCAL REVENUES	<u>\$ 799</u>	<u>\$ 1,111</u>	<u>\$ 2,500</u>
44500	<u>NONRECURRING ITEMS</u>			
44570	Contributions & Gifts	\$ -	\$ 151	\$ -
	Total Nonrecurring Items	<u>\$ -</u>	<u>\$ 151</u>	<u>\$ -</u>
44990	Other Local Revenues	\$ -	\$ -	\$ 1,000
46000	<u>STATE OF TENNESSEE</u>			
46500	<u>State Education Funds</u>			
46520	School Food Service	\$ 12,923	\$ 12,487	\$ 12,000
46590	Other State Education Funds	\$ -	\$ -	\$ 46,226
	TOTAL STATE OF TENNESSEE	<u>\$ 12,923</u>	<u>\$ 12,487</u>	<u>\$ 58,226</u>
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>Federal Through State</u>			
47111	USDA School Lunch Program	\$ 645,811	\$ 632,411	\$ 682,000
47112	USDA Commodities	70,705	0	0
47113	Breakfast	220,775	220,587	284,859
47114	USDA Other	21,608	48,870	3,500
	TOTAL FEDERAL GOVERNMENT	<u>\$ 958,899</u>	<u>\$ 901,868</u>	<u>\$ 970,359</u>
	Total Estimated Revenues	<u>\$ 1,235,920</u>	<u>\$ 1,159,548</u>	<u>\$ 1,348,234</u>

Estimated Expenditures

73000 OPERATION OF NON-INSTRUCTIONAL SERVICES

73100 Food Service

105	<u>Supervisor/Director</u>	\$ 31,350	\$ 33,591	\$ 34,020
119	Accountants/Bookkeepers	\$ 14,288	\$ 10,822	\$ 8,616
162	Clerical Personnel	\$ 21,176	\$ 17,891	\$ 17,685
165	Cafeteria Personnel	271,305	266,454	295,673
168	Temporary Personnel	14,642	17,347	0
189	Other Salaries & Wages	9,844	12,717	46,278
196	In Service Training	0	0	2,153
201	Social Security	19,540	18,972	25,074

Sequatchie County, Tennessee  
Central Cafeterial Fund  
Statement of Proposed Operations (Cont.)

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
204	State Retirement	26,864	27,474	31,788
207	Medical Insurance	110,138	117,404	129,483
210	Unemployment Compensation	0	0	2,024
212	Employer Medicare	4,669	4,463	5,864
307	Communication	4,457	4,299	5,000
336	Maintenance & Repair Services- Equipment	5,186	4,727	10,000
354	Transportation Other than Students	2,617	5,048	6,800
355	Travel	1,582	2,444	4,600
399	Other Contracted Services	9,611	12,056	14,000
421	Food Preparation Supplies	703	243	4,500
422	Food Supplies	500,878	444,304	590,550
435	Office Supplies	3,258	2,691	4,700
469	USDA Commodities	70,705	0	0
499	Other Supplies and Materials	41,606	36,064	46,500
524	In Service/Staff Development	3,708	2,365	6,500
533	Criminal Investigation of Applicants	420	186	
599	Other Charges	1,674	644	3,520
710	Food Service Equipment	6,381	1,284	374,927
	Total Food Service	\$ 1,176,602	\$ 1,043,490	\$ 1,670,255
	Total Estimated Expenditures	\$ 1,176,602	\$ 1,043,490	\$ 1,670,255
99000	<u>OTHER USES</u>			
99100	Transfers Out	\$ 52,906	\$ 52,906	\$ 52,906
	Total Other Uses	\$ 52,906	\$ 52,906	\$ 52,906
	Excess (Deficiency) of Revenues Over Expenditures	\$ 6,412	\$ 63,001	\$ (374,927)
	Total Other Financing Sources (Uses)	\$ 1,229,508	\$ 1,096,396	\$ 1,723,161
	Beginning Fund Balance, July 1	306,481	312,893	375,894
	Ending Fund Balance, June 30	\$ 312,893	\$ 375,894	\$ 967

Sequatchie County, Tennessee  
General Debt Service Fund  
Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2015

Account No.	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
<u>Estimated Revenues</u>				
40000	<u>LOCAL TAXES</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 407,039	\$ 412,302	\$ 408,256
40120	Trustee's Collections - Prior Year	29,622	23,988	25,000
40130	Circuit/Clerk & Master Collections - Prior Years	28,233	10,024	12,000
40140	Interest and Penalty	5,115	3,962	4,000
40161	Payments in Lieu of Taxes - T.V.A.	226	226	225
40162	Payments in Lieu of Taxes - Local Utilities	2,543	3,286	2,500
40163	Payments in Lieu of Taxes - Other	79	85	75
40300	<u>Statutory Local Taxes</u>			
40320	Bank Excise Tax	1,598	1,584	1,500
	TOTAL LOCAL TAXES	<u>\$ 474,455</u>	<u>\$ 455,457</u>	<u>\$ 453,556</u>
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 6,977	\$ 6,281	\$ 6,000
44120	Lease/Rentals	0	0	0
	TOTAL OTHER LOCAL REVENUES	<u>\$ 6,977</u>	<u>\$ 6,281</u>	<u>\$ 6,000</u>
46000	<u>STATE OF TENNESSEE</u>			
46800	<u>Other State Revenues</u>			
46851	State Revenue Sharing - T.V.A.	\$ 27,159	\$ 26,397	\$ 25,000
	TOTAL STATE OF TENNESSEE	<u>\$ 27,159</u>	<u>\$ 26,397</u>	<u>\$ 25,000</u>
48000	<u>OTHER GOVERNMENTS AND CITIZENS GROUPS</u>			
48100	<u>Other Governments</u>			
48130	Contributions	\$ 3,658,483	\$ -	\$ -
	TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS	<u>\$ 3,658,483</u>	<u>\$ -</u>	<u>\$ -</u>
49000	<u>OTHER SOURCES (NON-REVENUE)</u>			
49810	City General Fund Transfer	\$ -	\$ 19,503	\$ -
	Total Estimated Revenues	<u>\$ 4,167,074</u>	<u>\$ 507,638</u>	<u>\$ 484,556</u>
<u>Estimated Expenditures</u>				
82100	<u>PRINCIPAL</u>			
82110	<u>General Government</u>			
602	Principal on Notes	40,333	234,563	45,000
612	Principal on Other Loans Payable	\$ 196,000	\$ 202,000	\$ 210,000
	Total General Government	<u>\$ 236,333</u>	<u>\$ 436,563</u>	<u>\$ 255,000</u>
82130	<u>Education</u>			
601	Principal on Bonds	\$ 3,515,000	\$ -	\$ -
	Total Education	<u>\$ 3,515,000</u>	<u>\$ -</u>	<u>\$ -</u>

Maury County, Tennessee  
General Debt Service Fund  
Statement of Proposed Operations (Cont.)

Exh No.

Account	Description	Actual 2012-2013	Estimated 2013-2014	Estimated 2014-2015
82200	<u>INTEREST</u>			
82210	<u>General Government</u>			
604	Interest on Notes	706	5,076	5,000
606	Other Debt Issuance Charges	0	34,456	40,000
613	Interest on Other Loans Payable	\$ 18,741	\$ 12,495	\$ 40,000
	Total General Government	\$ 19,447	\$ 52,027	\$ 85,000
82230	<u>Education</u>			
603	Interest on Bonds	\$ 141,680	\$ -	\$ -
	Total Education	\$ 141,680	\$ -	\$ -
82300	<u>OTHER DEBT SERVICE</u>			
82310	<u>General Government</u>			
510	Trustee's Commission	9,789	9,333	12,000
606	Other Debt Issuance Charges	\$ 35,626	\$ -	\$ -
	Total General Government	\$ 45,415	\$ 9,333	\$ 12,000
82330	<u>Education</u>			
699	Other Debt Service	\$ 1,803	\$ -	\$ -
	Total Education	\$ 1,803	\$ -	\$ -
	Total Estimated Expenditures	\$ 3,959,678	\$ 497,923	\$ 352,000
	Excess (Deficiency) of Revenues Over Expenditures	\$ 207,396	\$ 9,715	\$ 132,556
	Total Other Financing Sources (Uses)	\$ 209,199	\$ 9,715	\$ 132,556
	Beginning Fund Balance, July 1	321,134	528,530	538,245
	Ending Fund Balance, June 30	\$ 528,530	\$ 538,245	\$ 670,801

Sequatchie County Government  
 Schedule of Debt Payments  
 For Fiscal Year 2015

Loan Name	Outstanding 6/30/14	Fund	Principle	Interest	Total
Notes					
Highway Bldg.	\$46,666.67	Hwy. Dept.	\$23,333.33	\$1,488.67	\$24,822.00
ValleyFest Property	\$185,505.25	Debt Service	\$14,857.75	\$4,645.61	\$19,503.36
Capital Outlay Notes					
Justice Center	\$4,878,000	Debt Service	\$208,000	\$49,200	\$254,200

Debt Service By Fund

	Principle	Interest	Total
General Debt Service	\$222,857.75	\$ 53,845.61	\$ 273,703.36
Highway Dept.	\$23,333.33	\$ 1,488.67	\$ 26,318.82



Sequatchie County, Tennessee  
 Summary of Outstanding Debt (Bonds)  
 General Fund  
 As of June 30, 2015

**Bonds**

	GOB \$ 6,500,000 Justice Ctr. Series 2004		<u>Totals</u>
<u>Principal Requirements</u>			
2014-15	\$ 208,000.00	\$	208,000.00
2015-16	215,000.00		215,000.00
2016-17	221,000.00		221,000.00
2017-18	228,000.00		228,000.00
2018-19	234,000.00		234,000.00
2019-20	242,000.00		242,000.00
2020-21	249,000.00		249,000.00
2021-22	256,000.00		256,000.00
2022-23	264,000.00		264,000.00
2023-24	272,000.00		272,000.00
2024-25	280,000.00		280,000.00
2025-26	288,000.00		288,000.00
2026-27	297,000.00		297,000.00
2027-28	306,000.00		306,000.00
2028-29	315,000.00		315,000.00
2029-30	325,000.00		325,000.00
2030-31	334,000.00		334,000.00
2031-32	<u>344,000.00</u>		<u>344,000.00</u>
<b>Totals</b>	<b>\$ 4,878,000.00</b>	<b>\$</b>	<b>4,878,000.00</b>

Sequatchie County, Tennessee  
 Summary of Outstanding Debt (Bonds)  
 General Fund  
 As of June 30, 2015

**Bonds**

	GOB \$ 6,500,000 Justice Ctr Series 2004		<u>Totals</u>
<u>Interest Requirements</u>			
2014-15	\$ 195,120.00	\$	186,800.04
2015-16	186,800.04		
2016-17	178,200.00		
2017-18	169,359.96		
2018-19	160,239.96		
2019-20	150,879.96		
2020-21	141,200.04		

2021-22	131,240.04
2022-23	120,999.96
2023-24	110,439.96
2024-25	99,560.04
2025-26	88,359.96
2026-27	76,839.96
2027-28	64,959.96
2028-29	52,719.96
2029-30	40,119.96
2030-31	27,120.00
2031-32	13,760.04

Totals \$ 2,007,919.80

Sequatchie County, Tennessee  
 Summary of Outstanding Debt (Notes)  
 General Fund  
 As of June 30, 2015

Notes

	GON		
	\$ 200,000		
<u>Principal Requirements</u>	<u>Series 2012</u>		<u>Totals</u>
2014-15	\$ 14,858.00	\$	14,858.00
2015-16	15,231.00		15,231.00
2016-17	15,601.00		15,601.00
2017-18	16,002.00		16,002.00
2018-19	16,403.00		16,403.00
2019-20	16,813.00		16,813.00
2020-21	17,228.00		17,228.00
2021-22	17,666.00		17,666.00
2022-23	18,108.00		18,108.00
2023-24	18,562.00		18,562.00
2024-25	<u>19,035.00</u>		<u>19,035.00</u>
 Totals	 \$ 185,507.00	 \$	 185,507.00

	GON		
	\$ 200,000		
<u>Interest Requirements</u>	<u>Series 2012</u>		<u>Totals</u>
2014-15	\$ 4,582.02	\$	4,582.02
2015-16	4,215.03		4,215.03
2016-17	3,838.82		3,838.82
2017-18	3,453.48		3,453.48
2018-19	3,058.23		3,058.23
2019-20	2,653.08		2,653.08
2020-21	2,237.80		2,237.80
2021-22	1812.26		1812.26
2022-23	1375.91		1375.91
2023-24	928.65		928.65
2024-25	<u>470.16</u>		<u>470.16</u>
 Totals	 \$ 28,625.44	 \$	 28,625.44

Sequatchie County, Tennessee  
 Summary of Outstanding Debt (Notes)  
 Highway Department  
 As of June 30, 2015

Capital Outlay Notes

	Highway Dept. <u>\$ 140,000.00</u>	<u>Totals</u>
<u>Principal Requirements</u>		
2014-15	\$ 23,333.00	\$ 23,333.00
2015-16	23,333.00	23,333.00

Interest Requirements

2014-15	1,488.65	1,488.65
2015-16	744.32	744.32
Totals	\$ 48,898.97	\$ 48,898.97

**Appropriation Resolution**

**Be it resolved that the Sequatchie County School Federal Projects Fund for No Child Left Behind Act (NCLB), Individuals with Disabilities Education Act (IDEA), and Carl Perkins Vocational Projects shall be the budget approved for the separate projects within the fund by the Sequatchie County Board of Education for the 2014-2015 school budget.**