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D. Keith Cartwright
Sequatchie County Executive

September 24, 2014

Re:Special Called Meeting 9/29/14 on 2014-2015 Proposed Budget

Commissioners,

Just wanted to share some "Food for Thought" regarding the above mentioned meeting. In the proposed .43 cent tax increase budget that is reflective of the minimum requirement of the state comptroller's office, I want to be clear regarding two (2) Revenue Items that are included in this proposed budget that WILL NOT be included in the next years Revenue. Revenue Line Item # 43120(Patient Charges) is \$50,000 that we are currently receiving from past Ambulance Billing. That amount will dwindle down to about \$5,000 next year. Also, Revenue Line Item #47590 (Other Federal through State-FEMA) is(\$100,000-Est.) that we anticipate this Dec/Jan. This money WILL NOT be included in next years Revenue. This \$150,000 loss of Revenue will need to be replaced through cuts or Increased Revenue in next Spring's budget preparations. The Commission can deal with this Monday night or put it off for 7-8 months.

It has been requested that I present an optional budget that is representative of a .50 cent tax increase that IS NOT the minimum but rather what is needed to handle the upcoming Revenue Shortfall in next year's budget. We DO NOT want to raise taxes 2 years in a row. Let me be clear, this is only an option. It is my job to give this commission all of the facts and be transparent in all county endeavors.

If you have any questions regarding this or any issue, please call me at 423-949-3479 or my cell at 423-322-5492.

Thank You For Serving.

KC

D.Keith Cartwright

Sequatchie County, Tennessee
General 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	\$ 2,277,635	\$ 2,307,083	\$ 3,342,334
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	\$ 4,279,034
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	\$ 6,331,084
	<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
52400 County Trustee's Office				
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
52500 County Clerk's Office				
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
53000 ADMINISTRATION OF JUSTICE				
53100 Circuit Court				
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
<u>53300 General Sessions Court</u>				
102	Judge(s)	\$ 86,402	\$ 88,217	\$ 89,541
189	Other Salaries & Wages	9,409	0	0
196	In-Service Training	299	175	500
201	Social Security	5,639	4,989	5,500
207	Medical Insurance	7,606	7,947	8,500
212	Employer Medicare	1,279	1,177	1,300
320	Dues and Memberships	0	50	100
355	Travel	500	492	500
	Total General Sessions Court	\$ 111,134	\$ 103,047	\$ 105,941
<u>53400 Chancery Court</u>				
101	County Official/Administrative Officer	\$ 58,739	\$ 61,632	\$ 63,843
103	Assistant(s)	23,421	24,107	25,124
201	Social Security	5,089	5,299	5,600
204	State Retirement	6,779	7,100	7,600
210	Unemployment Compensation	90	90	200
212	Employer Medicare	1,184	1,250	1,300
307	Communication	520	524	600
320	Dues and Memberships	467	60	470
348	Postal Charges	500	485	600
351	Rentals	822	1,196	900
355	Travel	0	0	200
435	Office Supplies	863	910	1,000
508	Premiums on Corporate Surety Bonds	557	0	0
719	Office Equipment	3,387	3,825	3,900
	Total Chancery Court	\$ 102,418	\$ 106,478	\$ 111,337
<u>53500 Juvenile Court</u>				
112	Youth Service Officer(s)	\$ 39,146	\$ 40,310	\$ 40,320
169	Part-time Personnel	10,300	10,610	10,610
196	In-Service Training	441	424	4,000
201	Social Security	3,020	2,929	3,500
204	State Retirement	3,588	3,381	3,500
207	Medical Insurance	3,544	3,705	4,000
210	Unemployment Compensation	193	201	250
212	Employer Medicare	663	696	800
307	Communication	3,073	2,756	3,000
316	Contributions	7,915	0	0
320	Dues and Memberships	45	48	100
348	Postal Charges	0	96	100
355	Travel	1,665	661	1,000
399	Other Contracted Services	9,839	8,162	10,000
435	Office Supplies	1,651	480	4,000
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
55130	<u>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
55170	<u>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
55180	<u>Crippled Children Services</u>			
316	Contributions	\$ 1,026	\$ 1,026	\$ 1,026
	Total Crippled Children Services	\$ 1,026	\$ 1,026	\$ 1,026
55190	<u>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
55390	<u>Appropriation to State</u>			
316	Contributions	\$ 19,032	\$ -	\$ -
	Total Appropriation to State	\$ 19,032	\$ -	\$ -
56000	<u>SOCIAL, CULTURAL AND RECREATIONAL SERVICES</u>			
56300	<u>Senior Citizens Assistance</u>			
316	Contributions	\$ 3,500	\$ 7,000	\$ 5,000
	Total Senior Citizens Assistance	\$ 3,500	\$ 7,000	\$ 5,000
56500	<u>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
	Total Libraries	\$ 106,090	\$ 104,378	\$ 107,901
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
	Total Parks and Fair Boards	\$ 56,343	\$ 52,202	\$ 59,100
56900	<u>Other Social, Cultural and Recreational</u>			
316	Contributions	\$ 4,000	\$ 4,000	\$ 4,000
	Total Other Social, Cultural and Recreational	\$ 4,000	\$ 4,000	\$ 4,000
57000	<u>AGRICULTURE & 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
	Total Agriculture Extension Service	\$ 52,760	\$ 53,076	\$ 53,299
57500	<u>Soil Conservation</u>			
316	Contributions	\$ 15,435	\$ 16,935	\$ 16,935
	Total Soil Conservation	\$ 15,435	\$ 16,935	\$ 16,935
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
	Total Flood Control	\$ 37,208	\$ 153	\$ 14,250
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)	\$ 357,534
	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	\$ 677,455

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	1.3153	\$ 3,687,384	\$ 331,865	\$ 3,355,519
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
	2.6386	\$ 7,397,195	\$ 665,748	\$ 6,731,448

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	0.976	\$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	\$25,231	\$25,511

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 \$263.86)	<u>\$ 263.86</u>	<u>\$ 263.86</u>
2014 Property Tax Revenue	\$ 6,657,476	\$ 6,731,448
2013 Property Tax Revenue	\$5,338,113	\$5,397,426
Increase or Decrease in Revenue	\$ 1,319,363	\$ 1,334,022