

**RESOLUTION**

No. 2011 03 101

To the HONORABLE MELVILLE BAILEY, Chairman, and Members of the Hawkins County Board of Commission in Regular Session, met this 28 day of March, 2011.

**RESOLUTION IN REF:** REAPPOINTMENT OF GENE HAWKS, JIM ANDERSON AND KERRY JACKSON TO THE HAWKINS COUNTY INDUSTRIAL BOARD FOR A SIX YEAR TERM

WHEREAS, the Industrial Committee met on February 24, 2005 and voted unanimously to recommend that the following persons be re-appointed to the Hawkins County Industrial Board for a six year term beginning April 1, 2011 and ending March 31, 2017,

Mr. Gene Hawks  
1412 Robertson Blvd  
Rogersville TN 37873

Jim Anderson  
220 Lloyd's Chapel Road  
Church Hill TN 37642

Mr. Kerry Jackson  
323 W. Lane St  
Church Hill TN 37642

THEREFORE, BE IT RESOLVED THAT the Mr. Gene Hawks, Mr. Jim Anderson and Kerry Jackson be re-appointed to the Industrial Board with the term of office being six (6) years beginning in April 1, 2011 and ending March 31, 2017.

Introduced By Esq. John Metz

Seconded By Esq. \_\_\_\_\_

Date Submitted 3/14/11

A. Carroll Jenkins  
County Clerk

By: \_\_\_\_\_

Chairman \_\_\_\_\_

ACTION: AYE NAY PASSED

Roll Call \_\_\_\_\_

Voice Vote \_\_\_\_\_

Absent \_\_\_\_\_

COMMITTEE ACTION

\_\_\_\_\_

\_\_\_\_\_

**RESOLUTION**

NO. 2011/03/02

To the HONORABLE MELVILLE BAILEY, Chairman, and Members of the Hawkins County Board of Commissioners in Regular Session, met this 28th day of MARCH, 2011

**RESOLUTION IN REF:** **Approval of Revisions to the Beverage Control Board By-Laws**

WHEREAS, the Hawkins County Beer Board met January 17, 2011 to revise the By-Laws of the Beverage Control Board; and

WHEREAS, Item 7 was revised to state, "all Hawkins County Health Department requirements must be met"; and

WHEREAS, Item 8 was revised to include the statement, "any person visibly intoxicated will be **immediately removed from any business selling beer**"; and

WHEREAS, Item 10 was revised to include, "in determining such distance, a direct line from building to building **at their nearest points** shall be used"; and

WHEREAS, Item 16 was revised to state, "the building for which the permit is sought must be **inspected and approved by the Beer Board** before the County Clerk shall issue the permit"; and

WHEREAS, Item 18 was removed which states, "all applications shall be submitted in the County Clerk's Office by 4:00 P.M. on the Monday two (2) weeks prior to County Commission meetings"; and

WHEREAS, the current Item 19 will become 18 and will now read, "Meetings of the Beverage Control Board will occur **as needed**".

THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS AND COUNTY MAYOR that this body approves the attached Hawkins County Beverage Control Board By-Laws which includes the stated revisions.

INTRODUCED BY: Danny Alvis

ACTION: AYE NAY PASSED

SECONDED BY: \_\_\_\_\_

ROLL CALL \_\_\_\_\_ \_\_\_\_\_ \_\_\_\_\_

DATE SUBMITTED: 03/14/2011  
A. Carroll Jenkins

VOICE VOTE \_\_\_\_\_ \_\_\_\_\_ \_\_\_\_\_

COUNTY CLERK  
BY: A. Carroll Jenkins

ABSENT \_\_\_\_\_ \_\_\_\_\_ \_\_\_\_\_

COMMITTEE ACTION: \_\_\_\_\_

CHAIRMAN: MELVILLE BAILEY

**BY-LAWS OF THE**  
**HAWKINS COUNTY BEVERAGE CONTROL BOARD**

1. Every applicant for a permit to sell beer in Hawkins County shall submit with the application a sworn affidavit certifying that the applicant has not been convicted of an alcoholic beverage sales violation or of any crime involving moral turpitude within the past ten (10) years: Identify the person or persons who are to be in **actual charge of the business** certifying the good moral character of the applicant and agreeing that the applicant will agree with rules and regulations contained in these By-Laws.
2. No person employed by the applicant in the distribution or sale of beer has been convicted of any violation of the laws against possession, sale, manufacture, or transportation of beer or other alcoholic beverages or any crime involving moral turpitude within the last ten (10) years.
3. No beer will be sold or given away to any persons under twenty-one (21) years of age.
4. No person under the age of eighteen (18) shall be permitted to sell or give away beer.
5. No gambling devices of any kind or description shall be operated in any establishment selling or serving beer.
6. The issuance of a beer permit in no way authorizes the sale of liquor.
7. All Hawkins County Health Department requirements must be met.
8. No person visibly intoxicated will be allowed to purchase beer at any place of business selling beer, and any person visibly intoxicated will be immediately removed from any place of business selling beer.
9. The premises of all establishments selling beer should at all time be kept clean and sanitary and maintain Hawkins County Health Department approval.

10. All establishments or locations for which a beer permit is sought must be at least 300 feet from the nearest residential dwelling, unless no residential objection is made by owner as provided by law. In determining such distance, a direct line from building to building, at their nearest points, shall be used rather than following any roadway or street.
11. All establishments or locations for which a beer permit is sought must be at least 1400 feet, at their nearest point, from the nearest church, school, or other places of public gathering
  - 11-A. Unless sufficient proof is presented that a survey is not necessary, every applicant for a permit to sell beer in Hawkins County shall submit with the application, and at the applicant's expense, a certified survey prepared by a licensed surveyor establishing the distance between the location for which a beer permit is being sought to the nearest church, school or place of public gathering. The distance is to be measured in a straight line between the properties, at their nearest points, rather than by driving distance or other method.
12. Application fee for beer permit in Hawkins County, Tennessee, shall be the sum of \$250.00 which shall not be refundable whether the license is approved or not.
13. No retailer shall sell or give away any alcoholic beverages between the hours of 3:00 A.M. and 6:00 A.M. on weekdays or between the hours 3:00 A.M. and 12:00 Noon on Sundays.
14. Failure to comply with the requirements of any of these rules by a person now possessing beer permit subjects that person to immediate action by the Hawkins County Beverage Control Board.
15. Applications for beer permits in Hawkins County, Tennessee shall be filed with the County Clerk.
  - 15-A. All questions on the application shall be answered in full and to the best of the ability of the applicant. The County Clerk shall not accept any application until all questions are answered in full.
16. The building for which the beer permit is sought must be inspected and approved by the Beer Board before the County Clerk shall issue the permit.

17. All applications must provide sufficient documentation to the Hawkins County Clerk of sales tax registration with the State of Tennessee before issuing a beer permit.

18. Meetings of the Beer Board will occur as needed.

Hawkins County Beverage Control Board

**Hawkins County Beverage Control Board:**

Danny Alvis	Joe McLain
Charlie Freeman	Lynn Short
Gary W. Hicks, Jr.	Jeff Thacker
	Thomas Wheeler

James O Phillips III, Hawkins County Attorney

**RESOLUTION**

No. 2011 / 03 / 03

To the HONORABLE MELVILLE BAILEY, Chairman, and Members of the Hawkins County Board of Commission in Regular Session, met this 28 day of March, 2011.

**RESOLUTION IN REF: AUTHORIZING A CONTINUOUS FIVE (5) YEAR REAPPRAISAL CYCLE**

WHEREAS, Tennessee Code Annotated Section 67-5-16-1 establishes a general six (6) year reappraisal for updating and equalizing property values for every county in Tennessee for property tax purposes, and

WHEREAS, a six (6) year reappraisal program consists of an on-site review of each parcel of real property over a five-year period followed by revaluation of all such property in the year following completion of the review period and includes a current value updating during the third year of the review cycle and sales ratio studies during the second and fifth years of the review cycle, and

WHEREAS, Chapter 318 of the 1997 Public Acts provides upon the approval of the assessor and upon the adoption by majority approval vote of the county legislative body, the reappraisal program may be completed by a continuous five (5) year cycle comprised of an on-site review of each real property over a four (4) year period followed by revaluation of all such property in the year following completion of the review period, and

WHEREAS, the county legislative body of Hawkins County understands that by approving such a five (5) year reappraisal cycle a sales ratio study will be conducted during the second and fourth years of the review cycle and the centrally assessed properties and commercial/industrial tangible personal property will be equalized by the sales ratio adopted by the State Board of Equalization;

NOW THEREFORE, BE IT RESOLVED, by the county legislative body of Hawkins County, meeting in regular session on this the 28 day of March, 2011, that:

PURSUANT to Tennessee Code Annotated Section 67-5-1601, as amended by Chapter 318 the of 1997 Public Acts, reappraisal shall be accomplished in Hawkins County by a continuous five (5) year cycle beginning 07-01-2001 comprised of an on-site review of each parcel of real property over a four (4) year period followed by revaluation of all such property for tax year 2016.

Please see attached..Memorandum of Understanding. Plan will be submitted as an addendum.

Introduced By Esq. Gary Hicks, Chrmn Budget Comm

Seconded By Esq. \_\_\_\_\_

Date Submitted 3/14/11

A. Carroll Jenkins  
County Clerk

By: \_\_\_\_\_

Chairman \_\_\_\_\_

ACTION: AYE NAY PASSED

Roll Call \_\_\_\_\_

Voice Vote \_\_\_\_\_

Absent \_\_\_\_\_

COMMITTEE ACTION

\_\_\_\_\_

\_\_\_\_\_

# MEMORANDUM OF UNDERSTANDING

Between

Hawkins County and the Division of Property Assessments

DATE: MARCH 15, 2010

TO: Jack Price, Assessor of Property

Melville Bailey, County Mayor (or Executive)

RE: Hawkins County 2016 Year Reappraisal Program

FROM: State of Tennessee  
Division of Property Assessments  
David Sherrill, CAE, Director

The purpose of this Memorandum of Understanding is to clarify the areas of responsibility for all parties involved in the reappraisal of *Hawkins* County. It is intended to express the requirements needed to successfully complete reappraisal and to define the extent of involvement expected of the State of Tennessee, Division of Property Assessments. A reappraisal program is defined as the updating of all values in the county by analyzing current information and establishing new tables, models, schedules, rates and depreciation.

TCA 67-5-1601 provides for Assessors of Property to have the option to reappraise either on a 6-year cycle with an update of values in the third year or to reappraise on a 4 or 5 year cycle with no updates. TCA 67-5-1601 (d) requires the Division of Property Assessments to provide technical assistance to counties during the year of reappraisal. The resources available to the Division of Property Assessments enables them to provide technical assistance to counties during the reappraisal year, however, the amount of division involvement will be determined by the workload resulting from all counties that are scheduled for reappraisal during each year.

**The amount of Division of Property Assessments involvement must be determined and clearly understood prior to the county producing a plan for reappraisal. The Assessor of Property will prepare a Plan for Reappraisal that accomplishes reappraisal in accordance**

with standards and procedures prescribed by the Division of Property Assessments. The Plan for Reappraisal must include all specific items identified in this Memorandum of Understanding.

## **I. County Responsibility**

(These items will be the county's responsibility unless specifically identified as being performed by the Division of Property Assessments.) The Assessor of Property will be responsible for ensuring that all phases of the reappraisal program are conducted in accordance with Division of Property Assessment's policies and procedures relating to **property valuation, sales verification, appeal defense and statistical standards**. The county must **resolve data quality reports, provide accurate property characteristics, provide adequate data entry, demonstrate its ability to organize and manage a program, provide adequate staffing and provide financial support**. The following is an overview of the process and can be used in conjunction with manuals developed by the Division of Property Assessments. The manuals should be used for more specific information on each of the topics identified.

### **A. Property Valuation:** All types of property will be valued following standard procedures.

**1. Residential** - Residential properties will be valued by determining the proper base rate for each residential improvement type in the jurisdiction. The base rates will be developed using sale properties with recently constructed improvements whenever possible to reduce the difficulties of estimating depreciation and to increase the accuracy of the land values. The base rate analysis will consider the new depreciation that will automatically be calculated when the year of reappraisal changes. The Assessor of Property shall retain all base rate analyses for appeal purposes. Appropriate depreciation and/or effective age will be used to adjust groups of parcels identified as having unique market consideration. When additional depreciation or effective age changes are used to adjust values, market analysis must be retained to support the adjustments. Individual property characteristics will not be improperly altered to effect acceptable analysis results. Extra Features and Special Buildings will be valued using standard abbreviations and updated cost tables. The cost tables will be developed from the local market when possible, and the Assessor of Property will retain all necessary supporting documentation for review and appeal purposes. Residential land will be valued using accepted appraisal practices and available computer techniques. All residential market area delineation codes will be reviewed to determine



their accuracy, and the necessary action will be taken to correct any changes indicated by the market since the last reappraisal program.

**2. Rural Land** - Rural land will be valued using standard rural land valuation procedures. Rural sales will be located and verified to determine if they meet the requirements of a valid transaction. All rural sales will be reviewed by the Assessor of Property or a staff member with either the buyer, the seller or an agent to determine the conditions of the sale and if any adjustments are needed. A rural land sales verification form will be completed on all rural sales. These forms will be separated into Qualified and Disqualified sales and maintained in the Assessor of Property's office for review and use in appeals. All rural land will be valued using the rural land tables. Appropriate sales analysis must be conducted to produce a rural land schedule and also to determine all factors affecting value. Areas of the county that cannot be valued using the base rural land schedule will be valued using the rural land schedule adjusted to the appropriate level of value. Land grade maps will be used to determine the appropriate land grade for each parcel. The land grade maps, if not already available, will be constructed by using all available SCS soil survey information. All maps will be updated to reflect the most current base features such as wooded areas and areas that have been cleared since the last reappraisal program. It is appropriate to use home sites on all rural tracts where a home site exists. The Rural Land Procedures Manual published by the Division of Property Assessments will be followed in the valuation of all rural land. All rural market area delineation codes will be reviewed to insure they conform to current market conditions.

**3. Commercial/Industrial Property** - All commercial and industrial property shall be valued using standard valuation procedures. The listing of commercial and industrial properties will be reviewed for accuracy. All commercial property will be reviewed to determine if valuation by the income approach is the most appropriate method. In these instances, it will be necessary to gather sufficient income and expense data to calculate an indication of value by the income approach. All the completed income and expense forms will be retained for review and appeal purposes. All income data must be analyzed by making comparisons with like properties such as comparing offices to offices, warehouses to warehouses, and restaurants to restaurants. All commercial sales will be verified to determine if any special circumstances such as personal property or unusual financing are included. Commercial and industrial base rates will be developed for each type of commercial and industrial improvement in the jurisdiction. This is typically accomplished using a combination of local information and a professional cost service. All industrial

properties shall be revalued using the most appropriate method, typically the cost approach. All commercial and industrial land will be revalued using the most appropriate method such as front foot price, square foot price or unit, and all pertinent information such as zoning will be indicated on the land valuation maps. All analyses and sales information used to determine the commercial and industrial land values will be retained by the Assessor of Property for review and appeal purposes. All commercial and industrial market area delineation codes will be verified to determine if they need to be revised due to changes in the market. All commercial and industrial property will be valued following the Commercial and Industrial Valuation Manual prepared by the Division of Property Assessments.

**4. Small Tracts** - Land that does not qualify as a farm and is not part of an organized development is considered a small tract. It is typically valued as an individual unit and priced per unit or per acre. A total countywide small tract analysis must be accomplished in order to determine reasonable values. After the analysis has been accomplished and a pricing guide developed, the existing small tracts are to be reviewed to determine consistency. After making any needed adjustments to improve consistency, the small tracts will be revalued using accepted appraisal practices and any appropriate computer techniques. The Assessor of Property should maintain all analyses and sales information used in the valuation of small tracts for review and appeal purposes. All market area delineation codes that have an effect on the valuation of small tracts will be reviewed to determine accuracy, and any necessary adjustments will be made.

**5. Unique Properties** - Unique properties may exist in a county which may require special treatment. These can be lake properties, mobile homes, large industrial complexes, mineral interest, leasehold interest, etc. The Plan for Reappraisal will address these properties and explain how they will be valued.

**B. Sales Verification:** A major element in the success of a reappraisal program is the completeness and accuracy of the sales file. The Division of Property Assessments has published the Property Assessor's Procedures for Sales Data Collection and Verification. These procedures will be followed to ensure the desired accuracy. Any attempt to influence the results of the analysis by inaccurate sales verification must be avoided. The quality of the analysis depends on the accuracy of the sales file and every effort should be made to ensure this accuracy. The Assessor of Property will maintain sufficient records on the verification of sales for review and appeal purposes.

**C. Appeal Defense:** Any reappraisal program must have the necessary data and information to defend the appraisals. The Assessor of Property and staff must have the ability to present the value-supporting data in a manner that provides the property owners and appeal boards with the information necessary to understand how and why the value conclusions were determined. The Assessor of Property and staff will resist making unnecessary changes just to satisfy the property owner when the appraisal is correct. All elements of the valuation process must consider the appeal process. An effort must be made to maintain sufficient data to defend the values, and this data includes the following: Base Rate Analysis; Sales Analysis; Cost Information; Land Valuation Information; Adjustments to Sales; Income and Expense Information; and any other information that will be useful in the appeal process.

**D. Statistical Standards for Reappraisal:** The Division of Property Assessments has developed statistical standards for evaluating the results of reappraisal programs. The reappraisal program should be completed with these standards as the goal. Failure to meet these standards provides indications that the reappraisal program may be flawed and unacceptable. The standards apply to property by its statutory classification such as residential, farm, commercial, or industrial. Within each classification, properties may be further stratified based on a detailed analysis of the information available. The data used to produce the analysis must be accurate and uninfluenced by personal desires to attain a certain goal. The discovery of inaccurate data that has an influence on the results of the statistical analysis will be considered in the overall evaluation of the program. If the results of the statistical analysis fail to meet the standards, said results will be reported to the State Board of Equalization for appropriate action.

**E. Data Quality Reports:** The Data Quality Reports include edits that enable the assessor to identify data problems. Since the success of a reappraisal program is determined by the accuracy of the data, each county must resolve all errors found on the Data Quality Reports. Typically, this information is produced from the Assessor of Property's computer file and analyzed locally. The ability to produce this information locally requires certain computer skills. Counties not on the State's Computer Assisted Appraisal System will develop similar capabilities and produce and use these types of reports to resolve all erroneous data.

**F. Data Entry:** A reappraisal increases the amount of data entry because of changes and adjustments to the file, especially where extensive field reviews are required. Any plan for

reappraisal must consider this additional data entry workload, identify detailed expected production levels, produce a completion schedule and provide for terminals and sufficiently trained personnel.

**G. Organization and Management:** The completion of a successful reappraisal program is dependent upon the ability of the Assessor of Property to organize the work activities and to manage the employees.

1. The initial indication of the Assessor of Property's ability is the Plan for Reappraisal. If the Assessor of Property can properly complete a Plan for Reappraisal that considers all aspects of the program, it is likely the Assessor has the necessary organization skills. In addition to the normal items of real property associated with reappraisal, the Assessor of Property's plan shall include a program of discovery, data collection, analysis and valuation for any assessable leasehold or mineral properties in the county. The Plan for Reappraisal shall include a detailed schedule showing the beginning and ending dates of each phase of the program, the personnel responsible for each phase and the man months necessary for the completion of each phase. The Plan for Reappraisal will contain a plan for notifying property owners of the new assessed values and providing them the opportunity to appeal such values.

2. The Assessor of Property will also need to consider the normal maintenance that is the daily occurrence in the assessor's office. New construction continues, deeds are recorded and the public continues to make inquiries. This work must proceed and the organization of the Assessor of Property's office must consider these items as well as the reappraisal. The plan for reappraisal must include a section on maintenance that provides specific information such as a completion schedule for all map and ownership maintenance and a completion schedule for collecting data and valuing all new construction. This information must also include the specific names of the employees that will perform these tasks.

3. After the Assessor of Property has properly organized the office and planned for all aspects of reappraisal while continuing to perform normal maintenance, the Assessor must manage the staff and resources. The management includes making personnel assignments and determining which phase of the program should be completed next, as well as overseeing and supervising the quality and quantity of the work being performed.

The Assessor of Property will develop and maintain production reports and quality control reports to ensure that the program is completed accurately and on time.

**H. Staffing:** The Plan for Reappraisal shall contain a staffing plan that provides for adequate reappraisal staff, sufficient review and clerical staff to accomplish the necessary work with regard to the on-site review. The Plan for Reappraisal must be specific in identifying the personnel necessary for each phase of the reappraisal as well as all other phases of the normal maintenance work accomplished by the Assessor of Property's office.

1. The Assessor of Property shall assume the responsibilities and duties of the reappraisal manager or employ a qualified reappraisal manager having previous experience in directly related programs. The qualifications of the reappraisal manager shall be included in the Plan for Reappraisal and submitted to the Division of Property Assessments for approval.

2. The Plan for Reappraisal shall include the training and experience levels of all employees that will be involved in the reappraisal program. The qualifications of the employees will be determined by the courses and seminars they have attended as well as the amount of their reappraisal experience.

**I. Approval for 4-Year and 5-Year Cycles:** The Assessor of Property in any county that plans a 4 or 5-year reappraisal program must have approval by resolution from the county legislative body. The Plan for Reappraisal prepared by the Assessor of Property must be submitted for review to the county executive and the county legislative body. The county legislative body must provide the funding to accomplish the reappraisal program as outlined in the Plan for Reappraisal. It shall also be understood that reappraisal on a 4 or 5-year cycle does not entitle the county to any additional state funds beyond those determined for a 6-year reappraisal cycle.

## **II. State Division of Property Assessments' Responsibility:**

TCA 67-5-1601 (d) (1) (B) (3) provides that all work (accomplished by the Assessor of Property) is subject to the supervision and approval of the director of the Division of Property Assessments. The Division of Property Assessments is required to supervise and direct all reappraisal and revaluation programs. The Division of Property Assessment's statutory responsibility is to (1) provide technical assistance and (2) ensure the accuracy of the reappraisal program. All counties conducting reappraisal programs accept the condition of

limited involvement from the Division of Property Assessments and also agree to maintain records and provide sufficient data and reports to enable the Division of Property Assessments to evaluate the quality of the reappraisal program.

**A. Technical Assistance:** Technical assistance is provided to a county by experienced staff members of the Division of Property Assessments. The technical assistance to be provided by the Division of Property Assessments will be determined considering available resources and existing workload of county reappraisal programs scheduled during each year.

**TECHNICAL ASSISTANCE TO THE ASSESSOR MAY INVOLVE THE FOLLOWING ACTIVITIES:**

- Residential Base Rate Development
- Residential Analysis (V & I)
- EFSB Cost Tables Development
- Rural Land Schedule Development
- Home-Site Analysis
- Commercial & Industrial Base Rate Development
- Income & Expense Analysis
- Commercial Market Analysis
- Unique Industrial Properties Appraisal
- Small Tract Sales Analysis
- Small Tract Pricing Guide Development
- Sales Adjustments Determination
- Sales Verification Instruction
- Unique Properties Appeal Preparation
- Data Preparation for Appeals Defense
- Overall Statistical Results Review
- Data Quality Reports Production
- Assessable Mineral Interest Valuation
- Assessable Leasehold Interest Valuation
- On-The-Job Training for Assessor's Staff
- Market Area Delineation Codes Review

**B. Modification of Responsibility**

Due to level of expertise, number of staff members and resources available to the Assessor of Property, there may be a need to modify areas of responsibility in the Memorandum of Understanding. The purpose of the modification of responsibility is to provide latitude between the assessor and the division regarding the identified areas of responsibility. The following are specific modifications to this agreement that will be mutually beneficial for both parties and allow for better utilization of resources during the revaluation program:

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### **III. Accuracy of Program**

The Assessor will prepare a Final Value Report that will give an overview of the reappraisal program and support the value indications. The accuracy of the reappraisal program shall be determined by a review of the supporting documentation for the following: base rate development; land valuation; the application of market adjustments; the market area delineation codes analysis; rural land sales analysis; small tract analysis; the identification and valuation of unique properties; the completeness of the sales file; the quality of records developed for appeal defense; the results of the statistical analysis; the resolution of the data quality reports; and the property characteristic data.

### **IV. Computer Appraisal System**

In the event the assessor of property chooses to change the current computer appraisal system, information regarding the new system and a detailed plan of implementation must be included with the reappraisal plan for approval by the State Board of Equalization.

### **V. Failure to Comply**

It is the expressed intent of this Memorandum of Understanding to provide the County and the Division of Property Assessments with a clear understanding of the responsibility of each party in regard to the completion of the next reappraisal program. It is the intent of the Division of Property Assessments to take whatever action necessary to ensure the accurate and timely completion of the reappraisal program. Failure on the part of the county on any of the items agreed to herein shall result in the reporting of said failure to the State Board of Equalization for appropriate action.

**It is with full understanding that we accept the conditions identified in this Memorandum of Understanding and accept responsibility to accomplish all items identified herein. We recognize that failure on the part of the county legislative body or the Assessor of Property to complete the agreed to requirements will result in the action identified herein.**

**Melville Bailey**  
**County Mayor (or Executive)** \_\_\_\_\_   /  /    
*Signature* *Date*

**Jack Price**  
**County Assessor of Property** \_\_\_\_\_   /  /    
*Signature* *Date*

**Jess Conway, RES**  
**Reg. Appraisal Supervisor** \_\_\_\_\_   /  /    
**Div of Property Assessments** *Signature* *Date*

**J. Lyle Lane, AAS**  
**Area Appraisal Manager** \_\_\_\_\_   /  /    
**Div. of Property Assessments** *Signature* *Date*

**Don Osborne, CAE, Asst. Dir.** \_\_\_\_\_   /  /    
**Div of Property Assessments** *Signature* *Date*



This Plan is hereby submitted for Reappraisal of  HAWKINS  County as required by TCA 67-5-1601.

\_\_\_\_\_  
ASSESSOR OF PROPERTY ( Signature)

DATE \_\_\_\_\_

**REVIEWED BY:**

\_\_\_\_\_  
COUNTY MAYOR (Signature)

DATE \_\_\_\_\_

**RESOLUTION BY COUNTY COMMISSION:**  
(required for 4 or 5 year cycle)

APPROVED \_\_\_\_\_ (Attach Copy of Resolution)

DISAPPROVED \_\_\_\_\_

\_\_\_\_\_  
CHAIRMAN, COUNTY COMMISSION (Signature)

DATE \_\_\_\_\_

**DATE SUBMITTED TO STATE BOARD OF EQUALIZATION:** \_\_\_\_\_

TO THE HONORABLE MELVILLE BAILEY, CHAIRMAN, AND MEMBERS OF THE HAWKINS COUNTY BOARD OF COMMISSIONERS IN REGULAR SESSION, MET THIS 28TH DAY OF MARCH, 2011

**RESOLUTION IN REFERENCE: AMENDMENT OF JUNE 30, 2010 ESTIMATED FUND BALANCES AND RESERVES ON APPROVED 2010-11 FY BUDGETS**

WHEREAS, it is recommended that the estimated fund balances and reserves presented to County Commission should reasonably reflect the actual June 30 fund balances and reserves for each fund, and

WHEREAS, the June 30, 2010 audit was released in December 2010, and

WHEREAS, some closing entries and/or adjustments were not included in the approved 2010 - 2011FY, Budget, and

WHEREAS, it has been recommended that County Commission be informed of the actual June 30 fund balance of each fund and that the budget document be amended with such.

<u>Fund</u>	<u>Estimated 6/30/10 Fund Balances and Reserves on the 2010-11 FY Budget Document</u>	<u>Actual 6/30/10 Fund Balances and Reserves after Closing Accounting Records for the 2009-2010 FY</u>	<u>Difference</u>
General	\$ 2,888,281	\$ 2,979,360	\$ 91,079
Solid Waste	467,720	460,497	\$ (7,223)
Drug Control	304,779	304,271	\$ (508)
Highway	1,959,449	1,965,491	\$ 6,042
General Debt Service	4,066,637	4,069,556	\$ 2,919
Highway Debt Service	1,194,241	1,194,202	\$ (39)
Education Debt Service	9,428,987	9,441,991	\$ 13,004

NOW THEREFORE BE IT RESOLVED THAT the above actual June 30, 2010 fund balances and reserves be recognized and amended for the approved 2010 - 11 budgets for the purpose of meeting audit requirements. No general ledger entries for any fund will be required from this resolution.

INTRODUCED BY: Gary W. Hicks, Jr., Chairman  
Budget Committee

SECONDED BY: \_\_\_\_\_

ACTION: AYE \_\_\_\_\_ NAY \_\_\_\_\_

ROLL CALL \_\_\_\_\_

VOICE VOTE \_\_\_\_\_

ABSENT \_\_\_\_\_

COMMITTEE ACTION: \_\_\_\_\_

ESTIMATED COST \_\_\_\_\_

PAID FROM \_\_\_\_\_ FUND \_\_\_\_\_

DATE SUBMITTED 3/14/11

COUNTY CLERK: A. CARROLL JENKINS

BY: A. Carroll Jenkins

APPROVED \_\_\_\_\_ DISAPPROVED \_\_\_\_\_

CHAIRMAN: \_\_\_\_\_

\_\_\_\_\_  
 MELVILLE BAILEY

TO THE HONORABLE MELVILLE BAILEY, CHAIRMAN, AND MEMBERS OF THE HAWKINS COUNTY BOARD OF COMMISSIONERS IN REGULAR SESSION, MET THIS 28TH DAY OF MARCH, 2011.

**RESOLUTION IN REFERENCE: BUDGET AMENDMENT - DRUG CONTROL FUND**

The following budget amendments are being requested as listed below:

Account Number	Description	Current Budget	Increase	Decrease	Amended Budget
	<b>DRUG ENFORCEMENT</b>				
	<b>Increase Expenditures</b>		<b>Increase</b>		
54150-415	Electricity	0.00	475.00		475.00
54150-716	Law Enforcement Equipment	30,000.00	13,625.00		43,625.00
54150-709	Data Processing Equipment	500.00	500.00		1,000.00
54150-451	Uniforms	600.00	700.00		1,300.00
54150-357	Veterinary Services	2,000.00	1,200.00		3,200.00
	<b>Decrease Expenditures</b>			<b>Decrease</b>	
54150-718	Motor Vehicles	144,499.00		(16,500.00)	127,999.00
	<b>Sub-total</b>	<b>\$ 177,599.00</b>	<b>\$ 16,500.00</b>	<b>\$ (16,500.00)</b>	<b>\$ 177,599.00</b>
The increase in Electricity is needed to make appropriations for flood lights for the impound lot. The increase in Law Enforcement Equipment is needed to equip the new drug enforcement vehicles. The increase in Data Processing Equipment is needed to purchase data processing supplies for the drug officers. The increase in Uniforms is needed for the clothing allowance for the drug officers. The increase in Veterinary Services is needed due to extra expense incurred during the death of Rocco. Funding will come from transfers within the Drug Control Fund.					
		<b>Current Budget</b>	<b>Increase</b>	<b>Decrease</b>	<b>Amended Budget</b>
	<b>Page Total - Expenditures and Undesignated Fund Balance</b>	<b>\$ 177,599.00</b>	<b>\$ 16,500.00</b>	<b>\$ (16,500.00)</b>	<b>\$ 177,599.00</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

INTRODUCED BY: Gary Hicks, Chairman  
 Budget Committee

ESTIMATED COST \_\_\_\_\_

SECONDED BY: \_\_\_\_\_

PAID FROM \_\_\_\_\_ FUND \_\_\_\_\_

ACTION: AYE \_\_\_\_\_ NAY \_\_\_\_\_

DATE SUBMITTED 3/14/11

ROLL CALL \_\_\_\_\_

COUNTY CLERK: A. CARROLL JENKINS

VOICE VOTE \_\_\_\_\_

BY: A. Carroll Jenkins

ABSENT \_\_\_\_\_

COMMITTEE ACTION: \_\_\_\_\_

APPROVED \_\_\_\_\_ DISAPPROVED \_\_\_\_\_

CHAIRMAN: \_\_\_\_\_

\_\_\_\_\_  
 MELVILLE BAILEY

TO THE HONORABLE MELVILLE BAILEY, CHAIRMAN, AND MEMBERS OF THE HAWKINS COUNTY BOARD OF COMMISSIONERS IN REGULAR SESSION, MET THIS 28TH DAY OF MARCH, 2011.

**RESOLUTION IN REFERENCE: BUDGET AMENDMENT - GENERAL FUND**

The following budget amendments are being requested as listed below:

Account Number	Description	Current Budget	Increase	Decrease	Amended Budget
<b>BEER BOARD, COUNTY COMMISSION &amp; EMPLOYEE BENEFITS</b>		<b>Current Budget</b>			<b>Amended Budget</b>
<b>Increase Expenditures</b>			<b>Increase</b>		
51220-191	Board and Committee Members Fees	1,200.00	700.00		1,900.00
51220-201	Social Security	92.00	54.00		146.00
51220-204	State Retirement	108.00	63.00		171.00
<b>Decrease Expenditures</b>				<b>Decrease</b>	
51100-191	Board and Committee Members Fees	27,300.00		(700.00)	26,600.00
58600-201	Social Security	700.00		(54.00)	646.00
58600-204	State Retirement	700.00		(63.00)	637.00
<b>Sub-Total Expenditures</b>		<b>\$ 30,100.00</b>	<b>\$ 817.00</b>	<b>\$ (817.00)</b>	<b>\$ 30,100.00</b>
These increases are needed to meet anticipated expenditures for the remainder of the fiscal year.					
Funding will come from transfers from County Commission budget and Employee Benefits budget.					
<b>PROPERTY ASSESSOR'S OFFICE &amp; REAPPRAISAL PROGRAM</b>		<b>Current Budget</b>			<b>Amended Budget</b>
<b>Increase Expenditures</b>			<b>Increase</b>		
52300-351	Rentals	1,326.00	225.00		1,551.00
<b>Decrease Expenditures</b>				<b>Decrease</b>	
52310-355	Travel (related to reappraisal)	400.00		(225.00)	175.00
<b>Sub-Total Expenditures</b>		<b>\$ 1,726.00</b>	<b>\$ 225.00</b>	<b>\$ (225.00)</b>	<b>\$ 1,726.00</b>
This transfer is needed due to a new copier and underestimating the budget. Funding will come from a transfer within the Property Assessor's budgets.					
		<b>Current Budget</b>	<b>Increase</b>	<b>Decrease</b>	<b>Amended Budget</b>
<b>Page Totals- Expenditures &amp; Reserves</b>		<b>\$ 31,826.00</b>	<b>\$ 1,042.00</b>	<b>\$ (1,042.00)</b>	<b>\$ 31,826.00</b>
<b>Page Totals- Revenues</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

INTRODUCED BY: Gary Hicks, Chrmn Budget Committee

ESTIMATED COST \_\_\_\_\_

SECONDED BY: \_\_\_\_\_

PAID FROM \_\_\_\_\_ FUND \_\_\_\_\_

ACTION: AYE NAY

DATE SUBMITTED 3/15/11

ROLL CALL \_\_\_\_\_

COUNTY CLERK: A. CARROLL JENKINS

VOICE VOTE \_\_\_\_\_

BY: A. Carroll Jenkins

ABSENT \_\_\_\_\_

COMMITTEE ACTION: \_\_\_\_\_

APPROVED \_\_\_\_\_ DISAPPROVED \_\_\_\_\_

CHAIRMAN: \_\_\_\_\_

\_\_\_\_\_  
MELVILLE BAILEY

Account Number	Description				
	<b>COUNTY CLERK</b>	<b>Current Budget</b>			<b>Amended Budget</b>
	<b>Increase Expenditures</b>		<b>Increase</b>		
52500-169	Part-time Personnel	13,500.00	5,500.00		19,000.00
	<b>Decrease Expenditures</b>			<b>Decrease</b>	
52500-106	Deputy(ies)	332,060.00		(5,500.00)	326,560.00
	<b>Sub-Total Expenditures</b>	<b>\$ 345,560.00</b>	<b>\$ 5,500.00</b>	<b>\$ (5,500.00)</b>	<b>\$ 345,560.00</b>
This transfer reflects planned expenditures for part-time help by experienced personnel to temporarily fill an open position. Funding for this increase will come from a transfer within the County Clerk's budget.					
	<b>CIRCUIT COURT</b>	<b>Current Budget</b>			<b>Amended Budget</b>
	<b>Increase Expenditures</b>		<b>Increase</b>		
53120-435	Office Supplies	12,000.00	4,000.00		16,000.00
53120-189	Other Salaries and Wages	1,321.00	3,789.00		5,110.00
53120-201	Social Security	22,500.00	600.00		23,100.00
	<b>Decrease Expenditures</b>			<b>Decrease</b>	
53120-101	County Official/Administrative Officer	69,461.00		(4,000.00)	65,461.00
53120-207	Health Insurance	58,760.00		(600.00)	58,160.00
	<b>Decrease Reserve Account</b>			<b>Decrease</b>	
35140	Designated for Employees' Vac Pay	21,086.00		(3,789.00)	17,297.00
	<b>Sub-Total Expenditures &amp; Reserves</b>	<b>\$ 185,128.00</b>	<b>\$ 8,389.00</b>	<b>\$ (8,389.00)</b>	<b>\$ 185,128.00</b>
The increase in Office Supplies is needed due to the increase in the number of court cases, workload, and the increase of the price of supplies. The increase in Other Salaries and Wages and Social Security is needed to pay accumulated vacation pay to a terminated employee. Funding for these increases will come from transfers within the Circuit Court Clerk's budget and from the Reserve for Employee Vacation Pay account.					
	<b>CHANCERY COURT &amp; EMPLOYEE BENEFITS</b>	<b>Current Budget</b>			<b>Amended Budget</b>
	<b>Increase Expenditures</b>		<b>Increase</b>		
53400-204	State Retirement	12,400.00	960.00		13,360.00
53400-210	Unemployment Compensation	300.00	61.00		361.00
	<b>Decrease Expenditures</b>			<b>Decrease</b>	
53400-201	Social Security	10,800.00		(400.00)	10,400.00
58600-204	State Retirement	637.00		(560.00)	77.00
58600-210	Unemployment Compensation	300.00		(61.00)	239.00
	<b>Sub-Total Expenditures</b>	<b>\$ 24,437.00</b>	<b>\$ 1,021.00</b>	<b>\$ (1,021.00)</b>	<b>\$ 24,437.00</b>
These increases are needed due to a new full-time employee being hired after budget documents were completed. Funding for these increases will come from transfers with the Chancery Court and Employee Benefits budgets.					
		<b>Current Budget</b>	<b>Increase</b>	<b>Decrease</b>	<b>Amended Budget</b>
	<b>Page Totals - Expenditures &amp; Reserves</b>	<b>\$ 555,125.00</b>	<b>\$ 14,910.00</b>	<b>\$ (14,910.00)</b>	<b>\$ 555,125.00</b>

Account Number	Description				
	<b>SHERIFF'S DEPARTMENT</b>	<b>Current Budget</b>			<b>Amended Budget</b>
	<b>Increase Expenditures</b>		<b>Increase</b>		
54110-431	Law Enforcement Supplies	4,000.00	1,500.00		5,500.00
54110-110	Lieutenant(s)	76,722.00	12,400.00		89,122.00
	<b>Decrease Expenditures</b>			<b>Decrease</b>	
54110-322	Evaluation and Testing	1,100.00		(500.00)	600.00
54110-719	Office Equipment	3,800.00		(1,000.00)	2,800.00
54110-115	Sergeant(s)	280,359.00		(12,400.00)	267,959.00
	<b>Sub-Total Expenditures</b>	<b>\$ 365,981.00</b>	<b>\$ 13,900.00</b>	<b>\$ (13,900.00)</b>	<b>\$ 365,981.00</b>
The increase in Law Enforcement Supplies is needed to purchase additional ammunition.					
The increase in Lieutenants is needed to promote Chad Gillenwater from Sergeant, Step 6 to Lieutenant, Step 5 to be effective April 1, 2011.					
Funding will come from transfers within the Sheriff's Department budget.					
	<b>SENIOR CITIZENS ASSISTANCE</b>	<b>Current Budget</b>			<b>Amended Budget</b>
	<b>Increase Expenditures</b>		<b>Increase</b>		
56300-355	Travel (for Service Coordinator)	2,603.00	600.00		3,203.00
56300-790	Other Equipment	200.00	261.00		461.00
	<b>Decrease Expenditures</b>			<b>Decrease</b>	
56300-130	Social Worker	17,472.00		(400.00)	17,072.00
56300-599	Other Charges	625.00		(200.00)	425.00
56300-435	Office Supplies	550.00		(261.00)	289.00
	<b>Sub-Total Expenditures</b>	<b>\$ 21,450.00</b>	<b>\$ 861.00</b>	<b>\$ (861.00)</b>	<b>\$ 21,450.00</b>
The increase in Travel is needed because the Area Agency on Aging did not budget a sufficient amount for travel in this State grant. The Area Agency has approved the transfers from Salaries and Other Charges to fund the increase. No County funds are required for this program. The increase in Other Equipment is needed to purchase a freezer to replace the one that stopped working. Funding will come from a transfer within the Senior Citizens budget.					
	<b>PARKS AND FAIR BOARDS</b>	<b>Current Budget</b>			<b>Amended Budget</b>
	<b>Increase Expenditures</b>		<b>Increase</b>		
56700-338	Maintenance and Repair Services-Vehicles	1,000.00	1,620.00		2,620.00
	<b>Sub-Total Expenditures</b>	<b>\$ 1,000.00</b>	<b>\$ 1,620.00</b>	<b>\$ 0.00</b>	<b>\$ 2,620.00</b>
	<b>Increase Revenue</b>		<b>Increase</b>		
49700	Insurance Recovery	0.00	1,620.00		1,620.00
	<b>Sub-Total Revenue</b>	<b>\$ 0.00</b>	<b>\$ 1,620.00</b>	<b>\$ 0.00</b>	<b>\$ 1,620.00</b>
The above increases are needed to budget an insurance claim payment in appropriations and revenue, to be used for repair of a truck at Laurel Run Park that was damaged by an unknown person in late Spring 2010.					
		<b>Current Budget</b>	<b>Increase</b>	<b>Decrease</b>	<b>Amended Budget</b>
	<b>Page Totals - Expenditures</b>	<b>\$ 388,431.00</b>	<b>\$ 16,381.00</b>	<b>\$ (14,761.00)</b>	<b>\$ 390,051.00</b>
	<b>Page Totals - Revenue</b>	<b>\$ 0.00</b>	<b>\$ 1,620.00</b>	<b>\$ 0.00</b>	<b>\$ 1,620.00</b>

Account Number	Description	Current Budget	Increase	Decrease	Amended Budget
<b>INDUSTRIAL DEVELOPMENT</b>					
<b>Increase Expenditures</b>			<b>Increase</b>		
58120-415	Electricity	10,721.00	2,700.00		13,421.00
<b>Decrease Expenditures</b>				<b>Decrease</b>	
58120-169	Part-time Personnel	14,000.00		(2,700.00)	11,300.00
<b>Sub-Total Expenditures</b>		<b>\$ 24,721.00</b>	<b>\$ 2,700.00</b>	<b>\$ (2,700.00)</b>	<b>\$ 24,721.00</b>
This increase is needed due to the increase in cost of electricity. Funding will come from a transfer within the Industrial Development budget.					
<b>VETERAN'S SERVICE</b>					
<b>Increase Expenditures</b>			<b>Increase</b>		
58300-204	State Retirement	4,150.00	248.00		4,398.00
<b>Decrease Expenditures</b>				<b>Decrease</b>	
58300-207	Health Insurance	9,924.00		(248.00)	9,676.00
<b>Sub-Total Expenditures</b>		<b>\$ 14,074.00</b>	<b>\$ 248.00</b>	<b>\$ (248.00)</b>	<b>\$ 14,074.00</b>
This increase is needed due to the increase in salary of the Veteran's Service Officer that County Commission approved October 24, 2010. Funding will come from a transfer within the Veteran's Service budget.					
		<b>Current Budget</b>	<b>Increase</b>	<b>Decrease</b>	<b>Amended Budget</b>
<b>Page Totals - Expenditures</b>		<b>\$ 38,795.00</b>	<b>\$ 2,948.00</b>	<b>\$ (2,948.00)</b>	<b>\$ 38,795.00</b>

TO THE HONORABLE MELVILLE BAILEY, CHAIRMAN, AND MEMBERS OF THE HAWKINS COUNTY BOARD OF COMMISSIONERS IN REGULAR SESSION, MET THIS 28TH DAY OF MARCH, 2011.

**RESOLUTION IN REFERENCE: BUDGET AMENDMENT - HIGHWAY FUND**

The following budget amendments are being requested as listed below:

Account Number	Description	Current Budget			Amended Budget
	<b>ADMINISTRATION, HIGHWAY &amp; BRIDGE MAINTENANCE, OPERATION AND MAINTENANCE OF EQUIPMENT</b>				
	<b>Increase Expenditures</b>		<b>Increase</b>		
61000-347	Pest Control	450.00	200.00		650.00
62000-329	Laundry Services	11,000.00	4,000.00		15,000.00
63100-329	Laundry Services	3,500.00	700.00		4,200.00
63100-790	Other Equipment	4,000.00	1,200.00		5,200.00
63100-446	Small Tools	700.00	2,100.00		2,800.00
	<b>Decrease Expenditures</b>			<b>Decrease</b>	
61000-187	Overtime Pay	1,100.00		(200.00)	900.00
62000-499	Other Supplies & Materials	11,000.00		(3,000.00)	8,000.00
62000-790	Other Equipment	3,000.00		(1,000.00)	2,000.00
	<b>Sub-total Expenditures</b>	<b>\$ 34,750.00</b>	<b>\$ 8,200.00</b>	<b>\$ (4,200.00)</b>	<b>\$ 38,750.00</b>
	<b>Increase Revenue</b>		<b>Increase</b>		
49700	Insurance Recovery	0.00	4,000.00		4,000.00
	<b>Sub-total Revenue</b>	<b>\$ 0.00</b>	<b>\$ 4,000.00</b>	<b>\$ 0.00</b>	<b>\$ 4,000.00</b>
	The increase in Pest Control is needed due to under-estimating the original budget.				
	The increase in Laundry Service is needed due to an increase in laundry prices.				
	The increase in Other Equipment and Small Tools is needed to replace an air compressor and purchase tools for the shop.				
	The above increases will be funded from transfers within the Highway Fund and from Insurance Recovery revenue.				
		<b>Current Budget</b>	<b>Increase</b>	<b>Decrease</b>	<b>Amended Budget</b>
	<b>Page Totals- Expenditures</b>	<b>\$ 34,750.00</b>	<b>\$ 8,200.00</b>	<b>\$ (4,200.00)</b>	<b>\$ 38,750.00</b>
	<b>Page Totals- Revenues</b>	<b>\$ 0.00</b>	<b>\$ 4,000.00</b>	<b>\$ 0.00</b>	<b>\$ 4,000.00</b>

INTRODUCED BY: Gary Hicks, Chrmn. Budget Committee

ESTIMATED COST \_\_\_\_\_

SECONDED BY: \_\_\_\_\_

PAID FROM \_\_\_\_\_ FUND \_\_\_\_\_

ACTION: AYE \_\_\_\_\_ NAY \_\_\_\_\_

DATE SUBMITTED 3/14/11

ROLL CALL \_\_\_\_\_

COUNTY CLERK: A. CARROLL JENKINS

VOICE VOTE \_\_\_\_\_

BY: A. Carroll Jenkins

ABSENT \_\_\_\_\_

COMMITTEE ACTION: \_\_\_\_\_

APPROVED \_\_\_\_\_ DISAPPROVED \_\_\_\_\_

CHAIRMAN: \_\_\_\_\_

\_\_\_\_\_  
MELVILLE BAILEY



TO THE HONORABLE MELVILLE BAILEY, CHAIRMAN, AND MEMBERS OF THE HAWKINS COUNTY BOARD OF COMMISSIONERS IN REGULAR SESSION, MET THIS 28TH DAY OF MARCH, 2011.

**RESOLUTION IN REFERENCE: BUDGET AMENDMENT - EDUCATION DEBT SERVICE FUND**

The following budget amendments are being requested as listed below:

Account Number	Description	Current Budget	Increase	Decrease	Amended Budget
	<b>INTEREST ON DEBT - Education</b>				
	<b>Increase Expenditures</b>		<b>Increase</b>		
82230-613	Interest on Other Loans	1,276,353.00	86,140.00		1,362,493.00
	<b>OTHER DEBT SERVICE - Education</b>				
	<b>Increase Expenditures</b>		<b>Increase</b>		
82330-325	Fiscal Agent Charges	9,900.00	1,500.00		11,400.00
82330-699	Other Debt Service	130,000.00	10,000.00		140,000.00
	<b>Sub-total - Expenditures</b>	<b>\$ 1,416,253.00</b>	<b>\$ 97,640.00</b>	<b>\$ 0.00</b>	<b>\$ 1,513,893.00</b>
	<b>DIRECT FEDERAL REVENUE AND OTHER GOVERNMENTS</b>				
	<b>Increase Revenues</b>		<b>Increase</b>		
47715	Tax Credit Bond Rebate (from IRS)	388,715.00	49,640.00		438,355.00
48130	Contributions (from General Purpose Sch. Fd)	581,370.00	48,000.00		629,370.00
	<b>Sub-total - Revenues</b>	<b>\$ 970,085.00</b>	<b>\$ 97,640.00</b>	<b>\$ 0.00</b>	<b>\$ 1,067,725.00</b>
The above increases are needed to budget in expenditures retirement of debt expenses for the 2010 Qualified Construction School Bond Issue and to budget the revenue that will fund such. These payments were not included in the original budget as the bonds were not issued until October 2010. These bonds were issued through the Tennessee State School Bond Authority and will be at a zero net interest cost with our receiving tax credit rebates from the IRS for all interest payments.					
Funding for retirement of debt principal and the administrative fees will come from the General Purpose School Fund.					
		<b>Current Budget</b>	<b>Increase</b>	<b>Decrease</b>	<b>Amended Budget</b>
	<b>Page Totals- Expenditures</b>	<b>\$ 1,416,253.00</b>	<b>\$ 97,640.00</b>	<b>\$ 0.00</b>	<b>\$ 1,513,893.00</b>
	<b>Page Totals- Revenues</b>	<b>\$ 970,085.00</b>	<b>\$ 97,640.00</b>	<b>\$ 0.00</b>	<b>\$ 1,067,725.00</b>

INTRODUCED BY: Gary W. Hicks, Jr, Chairman  
Budget Committee

ESTIMATED COST \_\_\_\_\_

SECONDED BY: \_\_\_\_\_

PAID FROM \_\_\_\_\_ FUND \_\_\_\_\_

ACTION: AYE NAY

DATE SUBMITTED 3/14/11

ROLL CALL \_\_\_\_\_

COUNTY CLERK: A. CARROLL JENKINS

VOICE VOTE \_\_\_\_\_

BY: A. Carroll Jenkins

ABSENT \_\_\_\_\_

COMMITTEE ACTION: \_\_\_\_\_

APPROVED \_\_\_\_\_ DISAPPROVED \_\_\_\_\_

CHAIRMAN:

MELVILLE BAILEY

RESOLUTION NO. 2011 / 03 / 09

TO THE HONORABLE MELVILLE E. BAILEY, CHAIRMAN, AND MEMBERS OF THE HAWKINS COUNTY BOARD OF COMMISSIONERS IN REGULAR SESSION, MET THIS 28<sup>TH</sup> DAY OF MARCH 2011.

**RESOLUTION IN REF: GENERAL PURPOSE SCHOOL FUND BUDGET AMENDMENT**

WHEREAS, the Hawkins County Board of Education has approved the attached budget amendment to the General Purpose School Fund, and now requests approval of said amendment by the Hawkins County Board of Commissioners.

NOW THEREFORE BE IT RESOLVED THAT the Hawkins County Board of Commissioners, meeting in regular session, March 28, 2011, go on record as passing this resolution.

Introduced by Esq. Gary Hicks

Estimated Cost: \_\_\_\_\_

Seconded by Esq. \_\_\_\_\_

Paid From \_\_\_\_\_ Fund

ACTION:    Aye    Nay

Date Submitted 3/18/11

Roll Call    \_\_\_\_\_    \_\_\_\_\_

County Clerk: A. Carroll Jenkins

Voice Vote    \_\_\_\_\_    \_\_\_\_\_

By: A. Carroll Jenkins

Absent    \_\_\_\_\_    \_\_\_\_\_

COMMITTEE ACTION:

APPROVED

DISAPPROVED

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

CHAIRMAN: Melville E. Bailey

HAWKINS COUNTY BOARD OF EDUCATION

FUND: 141 GENERAL PURPOSE SCHOOL FUND  
 AMENDMENT NUMBER: 5  
 DATE: March 10, 2011

ORIGINAL BUDGET AMOUNT	49,658,029.00
PREVIOUS AMENDMENTS	1,290,625.70
<b>TOTAL</b>	<b>50,948,654.70</b>
REQUESTED AMENDMENT	1,026,564.70
<b>TOTAL</b>	<b>51,975,219.40</b>

ACCOUNT NO	DESCRIPTION	CURRENT BUDGET	INCREASE	DECREASE	AMENDED BUDGET
	<b>EXPENDITURES</b>				
	<b>71100 REGULAR INSTRUCTION PROGRAM - INSTRUCTION</b>				
71100-116	Teachers	14,203,543.00	817,317.00		15,020,860.00
71100-116 ARRA	Teachers	3,700,242.00		817,317.00	2,882,925.00
71100-201	Social Security	1,212,279.00		178,730.00	1,033,549.00
71100-201 ARRA	Social Security	0.00	178,730.00		178,730.00
71100-204	State Retirement	1,769,537.00		260,888.00	1,508,649.00
71100-204 ARRA	State Retirement	0.00	260,888.00		260,888.00
71100-207	Medical Insurance	2,835,918.00		335,899.00	2,500,019.00
71100-207 ARRA	Medical Insurance	0.00	335,899.00		335,899.00
71100-212	Employer Medicare	283,516.00		41,800.00	241,716.00
71100-212 ARRA	Employer Medicare	0.00	41,800.00		41,800.00
71100-599	Other Charges	193,000.00		22,064.77	170,935.23
71100-599 ARRA	Other Charges	0.00	22,064.77		22,064.77
	<b>Subtotal</b>	<b>24,198,035.00</b>	<b>1,656,698.77</b>	<b>1,656,698.77</b>	<b>24,198,035.00</b>
	<b>71200 SPECIAL EDUCATION PROGRAM - INSTRUCTION</b>				
71200-163	Educational Assistants	505,815.00		2,500.00	503,315.00
	<b>72110 ATTENDANCE</b>				
72110-704	Attendance Equipment	3,240.00	80.00		3,320.00
	<b>72130 OTHER STUDENT SUPPORT</b>				
72130-399 SSMS	Other Contracted Services	18,427.00	354.70		18,781.70
72130-599 TOY	Other Charges	0.00	1,050.00		1,050.00
	<b>Subtotal</b>	<b>18,427.00</b>	<b>1,404.70</b>	<b>0.00</b>	<b>19,831.70</b>
	<b>72210 REGULAR INSTRUCTION PROGRAM - SUPPORT SERVICES</b>				
72210-599 MATH	Other Charges	750.00	300.00		1,050.00
	<b>72320 OFFICE OF THE SUPERINTENDENT</b>				
72320-117 ARRA	Career Ladder Program	0.00	1,000.00		1,000.00
72320-201 ARRA	Social Security	0.00	62.00		62.00
72320-204 ARRA	State Retirement	0.00	90.50		90.50
72320-212 ARRA	Employer Medicare	0.00	14.50		14.50
	<b>Subtotal</b>	<b>0.00</b>	<b>1,167.00</b>	<b>0.00</b>	<b>1,167.00</b>

HAWKINS COUNTY BOARD OF EDUCATION

	<b>72710 TRANSPORTATION</b>				
72710-313	Contracts with Parents	1,000.00	2,500.00		3,500.00
	<b>73400 EARLY CHILDHOOD EDUCATION</b>				
73400-355	Travel	7,529.00		3,700.00	3,829.00
73400-399	Other Contracted Services	23,080.00	3,920.00		27,000.00
73400-429	Instructional Supplies & Materials	9,000.00		1,420.00	7,580.00
73400-499	Other Supplies & Materials	19,886.87	1,200.00		21,086.87
	<b>Subtotal</b>	<b>59,495.87</b>	<b>5,120.00</b>	<b>5,120.00</b>	<b>59,495.87</b>
	<b>76100 REGULAR CAPITAL OUTLAY</b>				
76100-707	Building Improvements	684,926.36	140,000.00		824,926.36
76100-707 LIGHT	Building Improvements	0.00	883,613.00		883,613.00
	<b>Subtotal</b>	<b>684,926.36</b>	<b>1,023,613.00</b>	<b>0.00</b>	<b>1,708,539.36</b>
	<b>TOTAL</b>	<b>25,471,689.23</b>	<b>2,690,883.47</b>	<b>1,664,318.77</b>	<b>26,498,253.93</b>
	<b>REVENUES</b>				
44570 TOY	Contributions & Gifts	0.00	1,050.00		1,050.00
44990 E	Other Local Revenues	240.00	80.00		320.00
44990 MATH	Other Local Revenues	750.00	300.00		1,050.00
46530	Energy Efficient Schools	0.00	143,335.00		143,335.00
46593	Professional Development - ARRA	0.00	1,167.00		1,167.00
46595 SSMS	Statewide Student Management System (SSMS) - ARRA	18,427.00	354.70		18,781.70
48130	Contributions	0.00	740,278.00		740,278.00
	<b>TOTAL</b>	<b>19,417.00</b>	<b>886,564.70</b>	<b>0.00</b>	<b>905,981.70</b>
	<b>RESERVES &amp; FUND BALANCE</b>				
39000	Undesignated Fund Balance	7,951,311.82		140,000.00	7,811,311.82
The above amendment budgets the ARRA funds as approved and required by the State Department of Education in teachers' salaries and related benefits, internet connectivity, professional development for the Director of Schools, and in the Star Student Management System (SSMS).					
The amendment also budgets additional funds for the Eastman Mathlete, homeschool late fees to Attendance Equipment, the loan and Energy Efficient Schools grant for the lighting at Cherokee High School, Volunteer High School and Rogersville Middle School (LIGHT), and Teacher of the Year (TOY).					
The amendment increases underestimated line items and decreases overestimated line items in 71200, 72710, and 73400 to allow for the completion of the Early Childhood project and the fiscal year.					
The decrease in Undesignated Fund Balance is due to Board approval for the costs associated with the addition of 6 classrooms at Church Hill Elementary in Phase III.					

RESOLUTION NO. 2011 03 1 10

TO THE HONORABLE MELVILLE E. BAILEY, CHAIRMAN, AND MEMBERS OF THE HAWKINS COUNTY BOARD OF COMMISSIONERS IN REGULAR SESSION, MET THIS 28<sup>TH</sup> DAY OF MARCH 2011.

**RESOLUTION IN REF: FEDERAL PROJECTS FUND BUDGET AMENDMENT**

WHEREAS, the Hawkins County Board of Education has approved the attached budget amendment to the Federal Projects Fund, and now requests approval of said amendment by the Hawkins County Board of Commissioners.

NOW THEREFORE BE IT RESOLVED THAT the Hawkins County Board of Commissioners, meeting in regular session, March 28, 2011, go on record as passing this resolution.

Introduced by Esq. Gary Hicks

Estimated Cost: \_\_\_\_\_

Seconded by Esq. \_\_\_\_\_

Paid From \_\_\_\_\_ Fund

ACTION:    Aye    Nay

Date Submitted 3/14/11

Roll Call    \_\_\_\_\_    \_\_\_\_\_

County Clerk: A. Carroll Jenkins

Voice Vote    \_\_\_\_\_    \_\_\_\_\_

By: A. Carroll Jenkins

Absent    \_\_\_\_\_    \_\_\_\_\_

COMMITTEE ACTION:

APPROVED

DISAPPROVED

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

CHAIRMAN: Melville E. Bailey

HAWKINS COUNTY BOARD OF EDUCATION

FUND: 142 FEDERAL PROJECTS FUND

AMENDMENT NUMBER: 6

DATE: March 10, 2011

ORIGINAL BUDGET AMOUNT	6,312,322.00
PREVIOUS AMENDMENTS	3,009,441.49
TOTAL	9,321,763.49
REQUESTED AMENDMENT	
TOTAL	9,321,763.49

ACCOUNT NO	DESCRIPTION	CURRENT BUDGET	INCREASE	DECREASE	AMENDED BUDGET
	<b>EXPENDITURES</b>				
	<b>71100 REGULAR INSTRUCTION PROGRAM</b>				
71100-429	Instructional Supplies & Materials	412.00	150.00		562.00
71100-499	Other Supplies & Materials	150.00		150.00	0.00
	<b>Subtotal</b>	<b>562.00</b>	<b>150.00</b>	<b>150.00</b>	<b>562.00</b>
	<b>72130 OTHER STUDENT SUPPORT</b>				
72130-599	Other Charges	1,100.00			1,100.00
	<b>72210 REGULAR INSTRUCTION - SUPPORT</b>				
72210-355	Travel	100.00	1,500.00		1,600.00
72210-499	Other Supplies & Materials	715.00		715.00	0.00
72210-524	In Service/Staff Development	4,500.00		785.00	3,715.00
72210-599	Other Charges	200.00			200.00
	<b>Subtotal</b>	<b>5,515.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>5,515.00</b>
	<b>TOTAL</b>	<b>7,177.00</b>	<b>1,650.00</b>	<b>1,650.00</b>	<b>7,177.00</b>
The above amendment increases underestimated line items and decreases overestimated line items to allow for completion of the Title III project.					

CERTIFICATE OF ELECTION OF NOTARIES PUBLIC

Resolution No. 2011/03/11

AS CLERK OF THE COUNTY OF HAWKINS, TENNESSEE

NOTARY PUBLIC DURING THE MARCH 28, 2011 MEETING OF THE GOVERNING BODY:

NAME	HOME ADDRESS AND PHONE	BUSINESS
1. SONJA MICHELL ELKINS	195 MANIS RD. ROGERSVILLE, TN. 37857 423-272-2465	DOUGLAS T. JENKINS LAW OFFICE ROGERSVILLE, TN. 37857
2. CHARLOTTE ANN FAIRCHILD	117 SOUTH DEPOT ST. ROGERSVILLE, TN. 37857 423-272-4538	THE LAW OFFICE OF JEFFERSON FAIRCHILD ROGERSVILLE, TN. 37857
3. ANGELIA GREER	1012 OVERHILL DR. ROGERSVILLE, TN. 37857 423-235-9710	AMEDISYS ROGERSVILLE, TN. 37857
4. CATHY HOUSEWRIGHT	405 EDGEWOOD ST. CHURCH HILL, TN. 37642 423-357-6383	THE CITIZENS BANK OF EAST TN ROGERSVILLE, TN. 37857
5. BRANDY MICHELLE HUNLEY	320 STANIFER ST. ROGERSVILLE, TN. 37857 423-358-3585	HAWKINS COUNTY FARM BUREAU ROGERSVILLE, TN. 37857
6. DOUGLAS TEMPLETON JENKINS	183 W. CANEY CREEK RD. ROGERSVILLE, TN. 37857 423-272-2753	SELF EMPLOYED ROGERSVILLE, TN. 37857
7. BOBBY L. JARNAGIN	118 FORGEY ST. SURGOINSVILLE, TN. 37873 423-921-2777	RETIRED
8. TONYA S. STEWART	1323 BUREM RD. ROGERSVILLE, TN. 37857 423-921-8221	HAWKINS COUNTY FOOD SERVICE ROGERSVILLE, TN. 37857
9. BRENDA J. WARD	211 HEMLOCK ST. MOUNT CARMEL, TN. 37645 423-357-3809	INVESTMENT RENTAL PROPERTIES, INC. ROGERSVILLE, TN. 37857
10. KATHY D. SULLIVAN	160 EBBING FLOWING SPRINGS RD ROGERSVILLE, TN. 37857 423-272-4671	US BANK ROGERSVILLE, TN. 37857
11. VICKIE ANN SEAY	104 OLD PERSIA RD. ROGERSVILLE, TN. 37857 423-235-6007	PERSIA GENERAL STORE ROGERSVILLE, TN. 37857

(Seal)

\_\_\_\_\_  
Signature

Clerk of the County of Hawkins, Tennessee

\_\_\_\_\_  
Date