

**RESOLUTION FIXING THE TAX LEVY IN  
CUMBERLAND COUNTY, TENNESSEE  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2010**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Cumberland County, Tennessee, assembled in regular session on this 19<sup>th</sup> day of July, 2010, that the combined property tax rate for Cumberland County, Tennessee for the fiscal year beginning July 1, 2010 shall be \$1.425 on each 100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

<b>FUND</b>	<b>RATE</b>
General	\$ 0.550
General Purpose School	0.590
Solid Waste/Sanitation	0.125
General Debt Service	<u>0.160</u>
Total	\$ 1.425

SECTION 2. BE IT FURTHER RESOLVED that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the General Fund.

SECTION 3. BE IT FURTHER RESOLVED, that all resolutions for the Board of the County Commissioners of Cumberland County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 4. BE IT FURTHER RESOLVED, that this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 19<sup>th</sup> day of July, 2010.

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,  
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF CUMBERLAND COUNTY,  
TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2010 AND ENDING JUNE 30, 2011**

**SECTION 1. BE IT RESOLVED** by the Board of County Commissioners of Cumberland County, Tennessee, assembled in regular session on the 19th day of July, 2010, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Cumberland County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2010 and ending June 30, 2011, according to the following schedule:

**101 GENERAL FUND**

<b>51100</b> County Commission	154,643
<b>51210</b> Board of Equalization	3,300
<b>51220</b> Beer Board	1,849
<b>51240</b> Other Boards & Committees	9,500
<b>51300</b> County Executive/Mayor	229,069
<b>51400</b> County Attorney	60,000
<b>51500</b> Election Commission	339,302
<b>51600</b> Register of Deeds	290,015
<b>51740</b> Engineering (Communication System)	55,444
<b>51800</b> County Buildings	495,420
<b>51900</b> Other General Administration	107,392
<b>52100</b> Accounting And Budgeting	407,626
<b>52300</b> Property Assessor's Office	424,157
<b>52310</b> Reappraisal Program	92,106
<b>52400</b> County Trustee's Office	306,447
<b>52500</b> County Clerk's Office	508,501
<b>53100</b> Circuit Court	534,686
<b>53300</b> General Sessions	341,139
<b>53400</b> Chancery Court	209,593
<b>53500</b> Juvenile Court	108,553
<b>53700</b> Judicial Commissioners	180,752
<b>53800</b> Probate Court	208,357
<b>53920</b> Courtroom Security	224,750
<b>54110</b> Sheriff's Department	2,452,052
<b>54210</b> Jail	2,980,356
<b>54240</b> Juvenile Services	127,352
<b>54310</b> Fire Prevention and Control	705,536
<b>54410</b> Civil Defense	106,580
<b>54420</b> Rescue Squad	8,550
<b>54490</b> Other Emergency Management	868,951
<b>54610</b> County Coroner/Medical Examiner	60,000
<b>54900</b> Other Public Safety	24,582
<b>55110</b> Health Department	582,815
<b>55120</b> Rabies and Animal Control	99,294
<b>55130</b> Ambulance Service	2,704,601
<b>55170</b> Alcohol And Drug Programs	90,686
<b>55390</b> Appropriation to State	57,500
<b>55590</b> Other Local Welfare Services	0
<b>55900</b> Other Public Health Animal Shelter	76,311
<b>56300</b> Senior Citizens Assistance	25,775
<b>56500</b> Libraries	452,463
<b>56700</b> Parks and Fair Boards	173,442
<b>56900</b> Other Social, Cultural and Rec	44,650
<b>57100</b> Agriculture Extension Service	90,694
<b>57500</b> Soil Conservation	57,414
<b>58110</b> Tourism	709,211
<b>58190</b> Other Economic & Community Development	0
<b>58300</b> Veteran's Service	37,635
<b>58400</b> Other Charges	475,000
<b>58500</b> Contributions to Other Agencies	0
<b>58600</b> Employee Benefits	585,469
<b>58900</b> Miscellaneous	70,500
Transfers Out	0
Total General Fund	<b><u>18,960,018</u></b>

**112 COURTHOUSE & JAIL MAINTENANCE FUND**

51800	County Buildings	59300
58400	Other Charges	700
	Total Courthouse & Jail Maintenance Fund	<u>60,000</u>

**116 Solid Waste/Sanitation Fund**

55731	Waste Pickup	299,037
55732	Convenience Centers	1,442,449
55751	Recycling Center	227,499
58400	Other Charges	34,000
58600	Employee Benefits	85,500
64000	Litter & Trash Collection	73,501
	Total Solid Waste/Sanitation Fund	<u>2,161,985</u>

**122 DRUG CONTROL FUND**

54150	Drug Enforcement	120,225
58400	Other Charges	150
	Total Drug Control Fund	<u>120,375</u>

**128 OTHER SPECIAL REVENUE FUND (Railroad Authority)**

58190	Other Economic & Community Development	1000
91190	Other General Government Projects	99000
	Total Other Special Revenue Fund	<u>100,000</u>

**131 HIGHWAY/PUBLIC WORKS FUND**

61000	Administration	156,718
62000	Highway and Bridge Maintenance	1,634,804
63100	Equipment Operation and Maintenance	350,579
65000	Other Charges	107,550
66000	Employee Benefits	85,326
68000	Capital Outlay	370,335
82120	Principal-Highways and Streets	0
82220	Interest-Highways and Streets	0
	Total Highway/Public Works Fund	<u>2,705,312</u>

**141 GENERAL PURPOSE SCHOOL FUND**

71000	<b>Instruction</b>	
71100	Regular Instruction Program	23577512
71150	Alternative Instruction Program	293012
71200	Special Education Program	2,372,044
71300	Vocational Education Program	2,356,220
72000	<b>Support Services</b>	
72110	Attendance	147995
72120	Health Services	338169
72130	Other Student Support	986739
72210	Regular Instruction Program	1,369,456
72220	Special Education Program	174,801
72230	Vocational Education Program	143,621
72310	Board of Education	1,025,686
72320	Directors of School	160,946
72410	Office of the Principal	3,111,643
72610	Operation of Plant	4,391,579
72620	Maintenance of Plant	1,013,023
72710	Transportation	2,611,700
72810	Central and Other	379,354
73300	Community Services	192,491
73400	Early Childhood Education	1,031,931
76100	Regular Capital Outlay	505,000
	Total General Purpose School Fund	<u>46,182,922</u>

<b>143 CENTRAL CAFETERIA FUND</b>		
<b>73100</b> Food Service		3,708,662
Total School Food Service		<b><u>3,708,662</u></b>
<b>151 GENERAL DEBT SERVICE FUND</b>		
<b>82110</b> Principal-General Government		3,103,891
<b>82120</b> Highways & Streets		0
<b>82130</b> Principal-Education		1,460,180
<b>82210</b> Interest- General Government		922,768
<b>82220</b> Highways & Streets		0
<b>82230</b> Interest- Education		2,407,187
<b>82310</b> Other Debt Service - General Government		67,500
Total General Debt Service Fund		<b><u>7,961,526</u></b>
<b>207 Solid Waste Disposal Fund</b>		
<b>55754</b> Landfill Operation and Maintenance		2,547,035
<b>58400</b> Other Charges		3,500
<b>58600</b> Employee Benefits		20,525
Total Solid Waste Disposal Fees		<b><u>2,571,060</u></b>

**BE IT FURTHER RESOLVED**, that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Tennessee Department of Education and the local board of education.

**SECTION 2. BE IT FURTHER RESOLVED**, that there are also hereby appropriated certain portions of the commissions and fees for collection taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State Laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any Court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

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

**SECTION 3. BE IT FURTHER RESOLVED**, that any amendments to the budget, except for amendments to the budget for funds under supervision of the Director of Schools, shall be approved as provided in Section 5-9-407. The Director of Schools must receive approval of the Board of Education for transfers within each major category of the budget, and approval of both the Board of Education and Board of County Commissioners for transfers between major categories as required by law.

One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

Provided further that only the Cumberland County Legislative Body as a whole shall give approval for transfer to or from any line item involving salaries and between Functions.

**SECTION 4. BE IT FURTHER RESOLVED**, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department for the year ending June 30, 2011. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

**SECTION 5. BE IT FURTHER RESOLVED**, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by section 9-21-403, TCA.

**SECTION 6. BE IT FURTHER RESOLVED**, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2010-2011 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Executive and counter-signed by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2011.

**SECTION 7. BE IT FURTHER RESOLVED**, that the delinquent county property taxes for the year 2009 and prior years and the interest and penalty thereon collected during the year ending June 30, 2011, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2009. The Clerk & Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

**SECTION 8. BE IT FURTHER RESOLVED**, that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and be of no further effect at the end of the year at June 30, 2011.

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

**SECTION 10. BE IT FURTHER RESOLVED, that this resolution shall take effect from** and after its passage and its provisions shall be in force from and after July 1, 2010. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 19th day of July, 2010.

General Fund  
Fiscal Year 2010-2011

<b>Cumberland County, Tennessee</b>				
<b>General Fund</b>				
<b>Statement of Estimated Revenues</b>				
<b>For The Fiscal Year Ended June 30, 2011</b>				
		Actual 08-09	09-10 Projected Expenditures	Proposed 10-11
<b>Account</b>				
<b>No.</b>	<b>Description</b>			
	<b>LOCAL TAXES</b>			
41000	<b>County Property Taxes</b>			
40110	Current Property Tax	7,401,905	7,214,405	7,309,665
40120	Trustee's Collections-Prior Years	178,369	197,000	197,000
40130	Circuit/Clerk & Master Collections-Prior Years	73,630	45,000	45,000
40140	Interest & Penalty	60,125	59,000	59,000
40162	Payments in Lieu of Taxes			
	Local Utilities	5,265	4,900	4,900
40163	Payments in Lieu of Taxes-Other	174,480	137,802	107,802
40200	<b>County Local Option Taxes</b>			
40210	Local Option Sales Tax	532,418	460,000	460,000
40220	Hotel/Motel Tax	441,918	450,000	450,000
40250	Litigation Tax-General	110,969	100,000	100,000
40270	Business Tax	535,726	500,000	500,000
40280	Mineral Severance Tax	363	360	360
40300	<b>Statutory Local Taxes</b>			
40320	Bank Excise Tax	218,461	122,655	123,000
40330	Wholesale Beer Tax	373,661	343,000	343,000
40350	Interstate Telecommunications Tax	4,681	3,000	3,000
40390	Other Statutory Local Taxes	5,962	6,300	6,300
	<b>TOTAL LOCAL TAXES</b>	<b>10,117,933</b>	<b>9,643,422</b>	<b>9,709,027</b>
41000	<b>LICENSES AND PERMITS</b>			
41100	<b>Licenses and Permits</b>			
41130	Animal Vaccination	16,696	18,000	18,000
41140	Cable TV Franchise	186,189	182,000	182,000
41500	<b>Permits</b>			
41510	Beer Permits	4,512	3,500	3,500
	<b>TOTAL LICENSES AND PERMITS</b>	<b>207,397</b>	<b>203,500</b>	<b>203,500</b>
42000	<b>FINES, FORFEITURES AND PENALTIES</b>			

General Fund  
Fiscal Year 2010-2011

42100	<b>Circuit Court</b>			
42110	Fines	6,714	3,300	3,300
42120	Officer Costs	4,422	3,500	3,500
42141	Drug Court Fees	0	12,500	12,500
42150	Jail Fees	6,096	3,000	3,000
42180	DUI Treatment Fines	2,090	1,300	1,300
42190	Data Entry Fee Circuit Court	1,193	600	600
42300	<b>General Sessions Court</b>			
42310	Fines	28,395	26,500	26,500
42320	Officers Costs	66,126	65,000	65,000
42350	Jail Fees	15,418	16,000	16,000
42380	DUI Treatment Fines	5,943	6,000	6,000
42390	Data Entry Fee General Session Court	10,116	10,000	10,000
42391	Courtroom Security Fee	615	3,000	3,000
42400	<b>Juvenile Court</b>			
42410	Fines	862	1,800	1,800
42450	Jail Fees	5,529	4,800	4,800
42500	<b>Chancery Court</b>			
42520	Officer Costs	10,397	11,000	11,000
42530	Data Entry Fee Chancery Court	5,061	5,200	5,200
42910	Proceeds From Confiscated Property	0	5,220	0
	<b>TOTAL FINES, FORF. &amp; PENALTIES</b>	<b>168,977</b>	<b>178,720</b>	<b>173,500</b>
43000	<b>CHARGES FOR CURRENT SERVICES</b>			
43100	<b>General Service Charges</b>			
43120	Patient Charges	2,304,096	2,500,000	2,500,000
43350	Copy Fees	3,396	4,500	4,500
43370	Telephone Commissions	19,789	15,000	15,000
43392	Data Processing Fee-Register	34,692	64,000	45,000
43394	Data Processing Fee-Sheriff	4,982	5,000	5,000
43395	Sexual Offender Registration Fee - Sheriff	5,750	5,500	5,500
43396	Data Processing Fee-County Clerk	4,004	4,000	4,000
43583	TBI Criminal Background Fee	2,070	4,000	4,000
	<b>TOTAL CHGS FOR CURRENT SVCS</b>	<b>2,378,779</b>	<b>2,602,000</b>	<b>2,583,000</b>
44000	<b>OTHER LOCAL REVENUES</b>			
44100	<b>Recurring Items</b>			
44110	Interest Earned	684,899	450,000	410,000
44120	Lease/Rentals	37,927	41,000	45,000
44131	Commissary Sales	8,180	6,500	6,500
44170	Miscellaneous Refunds	13,168	17,000	100
44500	<b>Nonrecurring Items</b>			
44510	Accrued Intrest on Debt Issues	7,054	0	0
44530	Sale of Equipment	0	0	0
44540	Sale of Property	1,219	7,431	0
44570	Contributions and Gifts	55,000	0	0

General Fund  
Fiscal Year 2010-2011

	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>807,447</b>	<b>521,931</b>	<b>461,600</b>
45000	<b>FEES RECEIVED FROM</b>			
	<b>COUNTY OFFICIALS</b>			
45500	<b>Fees in Lieu of Salary</b>			
45510	County Clerk	501,831	458,000	458,000
45520	Circuit Court Clerk	100,816	90,000	90,000
45540	General Sessions Court Clerk	376,849	360,000	360,000
45550	Clerk and Master	292,067	317,000	317,000
45580	Register	382,388	310,000	310,000
45590	Sheriff	22,095	17,500	17,500
45610	Trustee	647,728	680,000	630,000
	<b>TOTAL FEES RECEIVED FROM</b>			
	<b>COUNTY OFFICIALS</b>	<b>2,323,774</b>	<b>2,232,500</b>	<b>2,182,500</b>
46000	<b>STATE OF TENNESSEE</b>			
46100	<b>General Government Grants</b>			
46110	Juvenile Services Program	24,267	29,000	29,000
46190	Other General Government Grants	0	6,000	0
46200	<b>Public Safety Grants</b>			
46210	Law Enforcement Training Programs	27,000	30,000	28,050
46220	Drug Control Grants	0	11,165	114,264
46290	Other Public Safety Grants	0	0	0
46300	<b>Health and Welfare Grants</b>			
46310	Health Department Programs	331,448	490,000	478,200
46800	<b>Other State Revenues</b>			
46820	Income Tax	388,213	225,000	225,000
46830	Beer Tax	18,701	19,500	19,500
46840	Alcoholic Beverage Tax	75,804	75,803	75,803
46850	Mixed Drink Tax	23,054	25,000	25,000
46851	State Revenue Sharing TVA	810,911	811,000	730,000
46915	Contracted Prisoner Boarding	231,175	198,000	198,000
46940	Reappraisal Program Reimbursement	53,138	40,000	10,000
46960	Registrar's Salary Supplement	14,912	16,400	22,400
46980	Other State Grants	0	10,000	625,000
46990	Other State Revenue	0	0	0
	<b>TOTAL STATE OF TENNESSEE</b>	<b>1,998,623</b>	<b>1,986,868</b>	<b>2,580,217</b>
47000	<b>FEDERAL GOVERNMENT</b>			
47100	<b>Federal Through State</b>			
47180	Community Development	199,410	262,713	0
47220	Civil Defense Reimbursement	35,000	63,000	75,500
47210	WIA Youth Activities-ARRA	68,346		

General Fund  
Fiscal Year 2010-2011

47250	Law Enforcement Grants	0	0	0
47235	Homeland Security Grants	0	43,294	0
47590	Other Federal Through State	777,664	569,881	0
47710	Public Safety Partnership COPS	0	0	0
47990	Other Direct Federal Revenue	15,400	16,317	0
	<b>TOTAL FEDERAL GOVERNMENT</b>	<b>1,095,820</b>	<b>955,205</b>	<b>75,500</b>
48000	<b>OTHER GOVERNMENTS AND CITIZENS GROUPS</b>			
48100	<b>Other Governments</b>			
48130	Contributions	0	3,650	3,650
48140	Contracted Services (E911/Dispatch)	521,280	595,000	579,767
48610	Donations	125,000	623	0
	<b>TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS</b>	<b>646,280</b>	<b>599,273</b>	<b>583,417</b>
	<b>Estimated Other Sources</b>			
49200	Notes Issued	0	5,577,000	0
49500	Other Loans Issued	11,980,824	147,500	0
	<b>Total</b>	<b>11,980,824</b>	<b>5,724,500</b>	<b>0</b>
	<b>Total Estimated Revenues</b>	<b>31,725,854</b>	<b>24,647,919</b>	<b>18,552,261</b>
<b>Cumberland County, Tennessee</b>				
<b>General Fund</b>				
<b>Statement of Proposed Expenditures</b>				
<b>For the Fiscal Year Ending June 30, 2010</b>				
Account	Description			
No				
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
51100	<b>COUNTY COMMISSION</b>			
189	Other Salaries and Wages	0	0	0
191	Board & Commission Members Fees	62,498	63,378	63,378
201	Social Security	4,778	4,848	2,723
204	State Retirement	2,478	2,900	3,132
205	Employee Health Insurance	91,118	87,502	8,000
206	Life Insurance	807	830	0
208	Dental Insurance	4,587	4,772	0
305	Audit Services	14,934	14,994	20,000
309	Contracts with Government Agencies	44,121	25,270	25,270
312	Contracts with Private Agencies	900	1,200	1,140
316	Contributions	0	255,000	0

General Fund  
Fiscal Year 2010-2011

320	Dues and Memberships	2,902	2,902	3,000
332	Legal Notices, Recording and Court Costs	461	0	500
334	Maintenance Agreements (Hwy Signal Lights)	3,500	3,500	3,500
355	Travel	1,330	1,800	1,500
399	Other Contracted Services	0	1,600	0
599	Other Charges (Economic Development)	574	0	500
708	Communication Equipment	626,968	0	0
711	Furniture & Fixtures	0	327,000	0
799	Other Capital Outlay	3,617	25,000	22,000
	<b>TOTAL COUNTY COMMISSION</b>	<b>865,573</b>	<b>822,496</b>	<b>154,643</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
51210	<b>BOARD OF EQUALIZATION</b>			
191	Board and Committee Members Fees	3,300	3,300	3,300
	<b>TOTAL BOARD OF EQUALIZATION</b>	<b>3,300</b>	<b>3,300</b>	<b>3,300</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
51220	<b>BEER BOARD</b>			
191	Board and Committee Members Fees	1,520	2,000	1,360
201	Social Security	107	153	73
332	Legal Notices	494	500	416
	<b>TOTAL BEER BOARD</b>	<b>2,121</b>	<b>2,653</b>	<b>1,849</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
51240	<b>OTHER BOARDS &amp; COMMITTEES</b>			
331	Legal Services	4,680	4,750	4,750
599	Other Charges	1,800	2,375	4,750
	<b>TOTAL OTHER BOARDS &amp; COMM.</b>	<b>6,480</b>	<b>7,125</b>	<b>9,500</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
51300	<b>COUNTY EXECUTIVE/MAYOR</b>			
101	County Official	73,866	73,866	73,866
103	Assistant	35,700	35,700	35,700
121	Data Processing Personnel	26,600	26,600	26,600
161	Secretary(s)	24,400	24,400	24,400
186	Longevity Pay	1,760	1,760	1,760
187	Overtime Pay	234	0	0
201	Social Security	11,695	12,469	12,469
204	State Retirement	14,489	14,458	14,523
205	Employee Health Insurance	25,106	26,367	26,640

General Fund  
Fiscal Year 2010-2011

206	Life Insurance	183	183	183
208	Dental Insurance	1,142	1,207	1,208
299	Other Fringe Benefits	784	670	670
307	Communication	1,725	1,700	1,500
320	Dues and Memberships	1,675	1,710	1,650
337	Maintenance & Repair Services - Office Equip	25	500	400
349	Printing, Stationery and Forms	105	450	400
355	Travel	4,326	4,000	2,000
399	Other Contracted Services (History)	5,712	12,000	3,000
435	Office Supplies	2,126	1,500	1,500
508	Premiums on Corporate Surety Bonds	100	100	100
599	Other Charges	472	350	500
719	Office Equipment	0	0	0
790	Other Equipment	0	20,000	0
	<b>TOTAL COUNTY EXECUTIVE</b>	<b>232,225</b>	<b>259,990</b>	<b>229,069</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
51400	<b>COUNTY ATTORNEY</b>			
101	County Official	60,951	50,000	60,000
	<b>TOTAL COUNTY ATTORNEY</b>	<b>60,951</b>	<b>50,000</b>	<b>60,000</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
51500	<b>ELECTION COMMISSION</b>			
101	County Official	53,993	51,199	57,559
162	Clerical Personnel	79,400	79,400	79,400
169	Part-Time Personnel	7,995	3,000	6,000
186	Longevity Pay	2,092	2,093	2,256
192	Election Commission	5,885	4,675	9,300
193	Election Workers	69,778	20,990	55,000
196	In-Service Training	3,166	3,500	3,500
201	Social Security	10,821	10,480	11,109
204	State Retirement	12,018	11,886	12,404
205	Employee Health Insurance	25,353	26,238	26,640
206	Life Insurance	183	183	183
208	Dental insurance	1,117	1,208	1,208
307	Communication	1,674	2,160	3,000
320	Dues & Memberships	275	275	300
330	Operating Lease Payments	0	0	0
332	Legal Notices, Recording, Court Costs	3,870	3,000	5,000
336	Maintenance & Repair Services - Equipment	8,065	15,631	13,000
337	Maintenance Agreement	0	0	9,843
349	Printing, Stationery and Forms	12,562	15,000	15,000
351	Rentals	700	800	1,400

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355	Travel	1,741	2,000	2,000
399	Other Contracted Services	12,950	15,047	15,200
435	Office Supplies	1,827	2,000	2,000
599	Other Charges	1,418	2,000	2,000
731	Voting Machines	15,400	0	6,000
	<b>TOTAL ELECTION COMMISSION</b>	<b>332,283</b>	<b>272,765</b>	<b>339,302</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
51600	<b>REGISTER OF DEEDS</b>			
101	County Official	63,954	63,954	63,954
106	Deputies	108,068	110,800	110,800
169	Part-time Personnel	14,805	16,500	16,500
186	Longevity Pay	3,076	3,076	3,076
201	Social Security	13,600	14,866	14,866
204	State Retirement	15,532	15,774	15,845
205	Employee Health Insurance	30,950	32,504	33,300
206	Life Insurance	219	219	219
208	Dental Insurance	1,427	1,508	1,510
307	Communications	1,294	1,400	1,400
320	Dues & Memberships	622	650	700
334	Maintenance Agreements	19,776	20,456	20,546
349	Printing, Stationery and Forms	12,000	5,000	5,000
355	Travel	0	100	200
435	Office Supplies	2,500	2,000	1,500
508	Premiums on Corporate Surety Bonds	100	100	100
599	Other Charges	750	500	500
	<b>TOTAL REGISTER OF DEEDS</b>	<b>288,673</b>	<b>289,407</b>	<b>290,015</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
51740	<b>ENGINEERING (Communication System)</b>			
336	Maintenance & Repair Services	0	18,000	24,000
330	Lease Payments	0	18,144	18,144
452	Utilities	0	6,400	6,400
425	Gasoline/Diesel	0	1,000	5,200
499	Other Supplies & Materials	0	500	1,700
717	Maintenance Equipment	0	20,000	0
	<b>TOTAL ENGINEERING</b>	<b>0</b>	<b>64,044</b>	<b>55,444</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
51800	<b>COUNTY BUILDINGS</b>			

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105	Supervisor	34,700	34,700	34,700
166	Custodial Personnel	161,533	161,944	161,944
186	Longevity Pay	3,893	3,893	3,893
187	Overtime Pay	2,972	4,000	4,000
201	Social Security	16,000	16,185	16,185
204	State Retirement	18,611	18,766	18,850
205	Employee Health Insurance	49,470	51,954	53,280
206	Life Insurance	327	327	327
208	Dental Insurance	2,283	2,413	2,415
299	Other Fringe Benefits	6,727	7,026	7,026
335	Maintenance & Repair Service - Buildings	39,703	41,800	44,000
355	Travel	164	150	200
359	Disposal Fees	425,000	0	0
425	Gasoline/Diesel	5,257	5,445	5,500
435	Office Supplies	589	500	600
451	Uniforms	1,980	1,800	2,500
452	Utilities	96,282	100,000	92,000
707	Building Improvements	0	0	48,000
	<b>TOTAL COUNTY BUILDINGS</b>	<b>865,491</b>	<b>450,903</b>	<b>495,420</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
51900	<b>OTHER GENERAL ADMINISTRATION</b>			
105	Supervisor	30,243	30,243	30,243
142	Mechanics	24,598	26,100	26,100
186	Longevity Pay	886	886	886
201	Social Security	4,339	4,339	4,493
204	State Retirement	3,818	5,209	5,233
205	Employee & Dependent Insurance	11,187	12,794	13,320
206	Life Insurance	108	111	111
208	Dental Insurance	548	604	604
299	Other Fringe Benefits	998	1,502	1,502
307	Communications	959	1,000	1,000
425	Gasoline	72,909	1,000	1,000
433	Lubricants	0	12,000	12,000
451	Uniforms	1,686	1,600	1,600
452	Utilities	4,771	5,100	5,100
499	Other Supplies & Materials	4,467	4,200	4,200
	<b>TOTAL OTHER GENERAL ADMINISTRATION</b>	<b>161,517</b>	<b>106,688</b>	<b>107,392</b>
	<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,818,614</b>	<b>2,329,371</b>	<b>1,745,934</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
52100	<b>ACCOUNTING AND BUDGETING</b>			

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101	County Official	63,954	63,954	63,954
119	Accountants	189,311	197,868	204,400
140	Salary Supplements	8,500	8,522	0
186	Longevity Pay	8,455	7,495	7,495
201	Social Security	20,323	20,918	21,417
204	State Retirement	22,958	24,254	24,944
205	Employee & Dependent Insurance	41,349	44,635	46,620
206	Life Insurance	282	288	291
208	Dental Insurance	1,950	2,088	2,113
299	Other Fringe Benefits	0	4,111	4,111
307	Communication	2,066	2,375	2,375
317	Data Processing Services	1,000	1,000	1,000
332	Legal Notices, Recording & Court Costs	1,407	2,000	2,800
334	Maintenance Agreements	8,951	9,900	9,900
349	Printing, Stationery & Forms	9,968	9,005	9,005
355	Travel	379	1,500	1,900
435	Office Supplies	3,015	4,750	4,750
437	Periodicals	25	200	200
508	Premiums on Corporate Surety Bonds	0	350	350
	<b>TOTAL ACC'TING AND BUDGETING</b>	<b>383,893</b>	<b>405,213</b>	<b>407,626</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
52300	<b>PROPERTY ASSESSOR'S OFFICE</b>			
101	County Official	63,954	63,954	63,954
103	Assistants	190,564	185,900	185,900
186	Longevity Pay	3,164	3,165	3,165
196	In-Service Training	1,449	676	2,500
201	Social Security	19,507	19,356	19,356
204	State Retirement	21,524	22,443	22,544
205	Employee & Dependent Insurance	51,024	51,067	53,280
206	Life Insurance	321	363	363
208	Dental Insurance	2,328	2,413	2,415
307	Communication	992	853	1,000
317	Data Processing Services	35,149	32,373	34,500
320	Dues & Memberships	1,280	1,280	1,280
334	Maintenance Agreement	865	3,995	4,500
338	Maintenance & Repair Services Vehicle	0	562	1,950
355	Travel	5,968	4,238	3,000
399	Other Contracted Services	23,230	8,530	20,000
425	Gasoline	0	1,500	1,950
435	Office Supplies	1,500	1,531	2,000
499	Other Supplies	0	1,275	300
508	Premiums on Corporate Surety Bonds	0	40	200
599	Other Charges	0	0	0
719	Office Equipment	4,080	0	0
	<b>TOTAL PROPERTY ASSESSOR</b>	<b>426,899</b>	<b>405,514</b>	<b>424,157</b>

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		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
<b>52310</b>	<b>REAPPRAISAL PROGRAM</b>			
162	Clerical Personnel	74,170	59,624	44,200
169	Part Time	0	0	0
186	Longevity Pay	900	790	950
196	In-Service Training	401	2,500	2,000
201	Social Security	5,743	4,619	3,454
204	State Retirement	5,823	4,257	4,023
205	Employee & Dependent Insurance	17,671	14,034	13,875
206	Life Insurance	108	90	75
208	Dental Insurance	856	754	629
317	Data Processing Services	12,388	12,510	12,300
338	Auto Repair	0	250	1,950
348	Postal Charges	1,878	2,078	1,700
355	Travel	7,107	4,434	3,000
414	Duplicating Sevices	1,000	1,000	1,000
425	Gasoline	0	1,500	1,950
435	Office Supplies	972	749	1,000
719	Office Equipment	0	0	0
	<b>TOTAL REAPPRAISAL PROGRAM</b>	<b>129,017</b>	<b>109,189</b>	<b>92,106</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
<b>52400</b>	<b>COUNTY TRUSTEE'S OFFICE</b>			
101	County Official	63,954	63,954	63,954
106	Deputies	139,689	140,110	140,110
186	Longevity Pay	4,706	4,706	4,706
201	Social Security	15,112	15,971	15,971
204	State Retirement	18,480	18,518	18,601
205	Employee & Dependent Insurance	38,030	39,934	39,960
206	Life Insurance	255	255	255
208	Dental Insurance	1,713	1,810	1,812
307	Communication	1,026	1,050	1,050
320	Dues & Memberships	657	647	947
337	Maintenance & Repair Services Office			
	Equipment	5,135	5,135	5,385
349	Printing, Stationery and Forms	4,200	4,200	4,200
355	Travel	750	366	750
435	Office Supplies	1,800	1,800	1,800
508	Premiums on Corporate Surety Bonds	6,246	6,246	6,246
599	Other Charges	700	700	700
	<b>TOTAL COUNTY TRUSTEE'S OFFICE</b>	<b>302,453</b>	<b>305,402</b>	<b>306,447</b>



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599	Other Charges	271	0	0
709	Data Processing Equipment	729	2,200	0
	<b>TOTAL CIRCUIT COURT</b>	<b>530,568</b>	<b>537,384</b>	<b>534,686</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
53300	<b>GENERAL SESSIONS COURT</b>			
102	Judge	133,599	138,676	138,676
161	Secretary	27,515	27,500	27,500
169	Part time	600	1,100	1,100
186	Longevity Pay	825	825	825
201	Social Security	10,502	12,860	12,860
204	State Retirement	14,364	14,813	14,880
205	Employee & Dependent Insurance	12,551	12,864	13,320
206	Life Insurance	120	111	111
208	Dental Insurance	571	604	604
307	Communication	269	995	1,000
309	Contracts With Government Agencies	0	40,000	126,764
320	Dues & Memberships	730	500	700
349	Printing, Stationery and Forms	0	200	200
355	Travel	493	1,200	1,000
435	Office Supplies	497	600	1,100
437	Periodicals	276	300	500
599	Other Charges	0	0	0
	<b>TOTAL GENERAL SESSIONS COURT</b>	<b>202,912</b>	<b>253,148</b>	<b>341,139</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
53400	<b>CHANCERY COURT</b>			
101	County Official	63,954	63,954	63,954
106	Deputies	67,100	67,100	67,100
186	Longevity Pay	2,522	2,522	2,522
194	Jury & Witness Fee	0	0	2,000
201	Social Security	10,219	10,219	10,219
204	State Retirement	11,848	11,848	11,902
205	Employee & Dependent Insurance	18,763	19,167	19,980
206	Life Insurance	147	147	147
208	Dental Insurance	856	905	906
307	Communication	1,476	1,600	1,600
320	Dues & Memberships	742	742	800
337	Maintenance & Repair Services-Office			
	Equipment	2,170	10,500	18,664
349	Printing, Stationery and Forms	5,264	5,000	5,000
435	Office Supplies	1,964	3,000	4,000
508	Premiums on Corporate Surety Bonds	375	375	400

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719	Office Equipment	0	170	400
790	Other Equipment	0	0	0
	<b>TOTAL CHANCERY COURT</b>	<b>187,400</b>	<b>197,249</b>	<b>209,593</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
53500	<b>JUVENILE COURT</b>			
112	Youth Service Officers	60,021	60,000	60,000
186	Longevity Pay	1,100	1,100	1,100
196	In-Service Training	0	0	450
201	Social Security	4,676	4,674	4,674
204	State Retirement	5,422	5,420	5,444
205	Employee & Dependent Insurance	12,551	12,864	13,320
206	Life Insurance	102	111	111
208	Dental Insurance	571	604	604
307	Communication	738	1,034	850
309	Contracts with Government Agencies	9,937	20,000	20,000
355	Travel	200	1,000	1,000
435	Office Supplies	531	1,000	1,000
	<b>TOTAL JUVENILE COURT</b>	<b>95,849</b>	<b>107,807</b>	<b>108,553</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
53700	<b>JUDICIAL COMMISSIONERS</b>			
101	County Official	66,144	66,100	66,100
105	Supervisor	31,700	31,700	31,700
169	Part-time Personnel	29,434	36,078	36,078
186	Longevity Pay	2,028	2,028	2,028
196	In-Service Training	0	1,000	1,500
201	Social Security	9,892	10,397	10,397
204	State Retirement	6,533	8,855	8,895
205	Employee & Dependent Insurance	12,429	15,529	19,980
206	Life Insurance	117	117	117
208	Dental Insurance	856	905	1,208
349	Printing, Stationery and Forms	653	650	650
355	Travel	458	500	500
435	Office Supplies	494	500	500
508	Premiums on Corporate Surety Bonds	600	600	1,000
599	Other Charges	100	100	100
0				
	<b>TOTAL JUDICIAL COMMISSIONERS</b>	<b>161,438</b>	<b>175,059</b>	<b>180,752</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
53800	<b>PROBATE COURT</b>			

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161	Secretary(s)	131,877	142,900	142,900
186	Longevity Pay	3,772	4,292	4,292
201	Social Security	9,547	11,220	11,260
204	State Retirement	12,032	13,010	13,115
205	Employee & Dependent Insurance	30,796	32,031	33,300
206	Life Insurance	180	180	180
208	Dental Insurance	1,377	1,508	1,510
320	Dues & Memberships	0	0	300
337	Maintenance & Repair Services-Office Equipment	421	250	400
349	Printing, Stationery and Forms	52	500	500
355	Travel	0	100	100
435	Office Supplies	262	500	500
	<b>TOTAL PROBATE COURT</b>	<b>190,316</b>	<b>206,491</b>	<b>208,357</b>
	<b>TOTAL ADMINISTRATION OF JUSTICE</b>	<b>1,368,483</b>	<b>1,477,138</b>	<b>1,583,080</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
53920	<b>COURTROOM SECURITY</b>			
106	Deputy	0	111,500	147,663
160	Guards	0	19,100	1,600
169	Part-time Personnel	0	18,930	12,000
186	Longevity Pay	0	2,119	1,700
201	Social Security	0	11,500	12,467
204	State Retirement	0	8,100	13,451
205	Employee & Dependent Insurance	0	30,150	33,855
206	Life Insurance	0	160	178
208	Dental Insurance	0	1,440	1,837
	<b>TOTAL COURTROOM SECURITY</b>	<b>0</b>	<b>202,999</b>	<b>224,750</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
54110	<b>SHERIFF'S DEPARTMENT</b>			
101	County Official	70,350	70,350	70,350
106	Deputies	1,390,908	1,369,908	1,379,772
140	Salary Supplements	23,400	25,800	24,000
160	Guards	33,100	0	0
161	Secretaries	82,194	62,200	62,200
186	Longevity Pay	30,704	26,897	30,704
196	In-Service Training	3,380	13,000	10,000
201	Social Security	124,554	118,969	119,877
204	State Retirement	143,897	138,564	139,622
205	Employee & Dependent Insurance	288,774	280,000	306,360
206	Life Insurance	1,756	1,803	1,803
208	Dental Insurance	13,468	13,800	13,888
307	Communication	17,126	19,000	16,150

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320	Dues & Memberships	2,254	2,318	2,300
322	Evaluation & Testing	3,526	3,000	3,000
336	Maintenance & Repair Services-Equipment	4,248	5,000	5,000
338	Maintenance & Repair Services-Vehicles	45,230	47,500	47,500
349	Printing, Stationery and Forms	4,395	2,500	2,000
355	Travel	8,865	9,583	5,000
368	Drug Treatment (D.A.R.E.)	842	0	800
399	Other Contracted Services	10,987	9,970	10,000
425	Gasoline/Diesel	134,280	133,750	125,000
435	Office Supplies	9,029	9,405	8,500
451	Uniforms	12,939	13,500	13,500
499	Other Supplies & Materials	32,100	35,000	34,000
508	Premiums on Corporate Surety Bonds	100	100	375
599	Other Charges	1,928	1,700	1,700
708	Communication Equipment	507	950	950
718	Motor Vehicles	106,853	114,936	17,700
	<b>TOTAL SHERIFF'S DEPARTMENT</b>	<b>2,601,694</b>	<b>2,529,504</b>	<b>2,452,052</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
54150	<b>DRUG ENFORCEMENT - COPS</b>			
187	Overtime Pay	8,970	0	0
	<b>TOTAL DRUG ENFORCEMENT</b>	<b>8,970</b>	<b>0</b>	<b>0</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
54210	<b>JAIL</b>			
131	Medical Personnel	27,477	31,000	47,649
146	Bus Drivers	23,404	30,670	30,670
160	Guards	982,256	950,000	1,069,843
162	Clerical Personnel	94,191	93,600	93,600
165	Caeteria Personnel	96,426	98,872	98,872
169	Temporary/Part-time Personnel	74,696	130,281	130,281
186	Longevity Pay	23,631	22,487	23,631
196	In-Service Training	640	22,550	6,200
201	Social Security	98,314	103,804	114,333
204	State Retirement	100,294	109,293	121,556
205	Employee & Dependent Insurance	254,187	268,000	333,000
206	Life Insurance	1,517	1,600	1,800
208	Dental Insurance	12,239	13,000	15,096
322	Evaluation & Testing	2,223	2,000	2,000
340	Medical & Dental Services	191,923	202,500	262,500
355	Travel	3,023	2,000	2,000
399	Other Contracted Services	0	1,500	0
422	Food Supplies	154,253	189,250	270,000
435	Office Supplies	5,916	6,175	6,175

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451	Uniforms	1,766	14,850	12,375
452	Utilities	148,770	185,000	240,000
499	Other Supplies & Materials	63,666	84,523	75,000
599	Other Charges	4,903	23,775	23,775
706	Building Construction	9,330,177	3,331,161	0
710	Food Service Equipment	0	8,480	0
	<b>TOTAL JAIL</b>	<b>11,695,892</b>	<b>5,926,370</b>	<b>2,980,356</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
54240	<b>JUVENILE SERVICES</b>			
160	Guards	58,952	59,585	59,585
169	Temporary/Part-time Personnel	40,473	53,175	37,500
186	Longevity Pay	892	892	892
201	Social Security	7,648	8,694	7,495
204	State Retirement	5,308	5,389	5,389
205	Employee & Dependent Insurance	8,398	8,820	13,320
206	Life Insurance	70	72	60
208	Dental Insurance	571	604	604
307	Communication	580	900	700
355	Travel	104	0	0
435	Office Supplies	944	500	500
452	Utilities	1,070	1,200	1,307
719	Office Equipment	0		0
	<b>TOTAL JUVENILE SERVICES</b>	<b>125,010</b>	<b>139,831</b>	<b>127,352</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
54310	<b>FIRE PREVENTION AND CONTROL</b>			
105	Supervisor/Director	46,516	46,700	46,700
140	Salary Supplements	3,000	4,200	4,050
169	Temporary/Part-time Personnel	11,990	15,000	17,691
186	Longevity Pay	9,057	9,057	9,057
187	Overtime Pay	40,030	42,000	42,000
189	Other Salaries & Wages	269,070	267,524	267,524
196	In-Service Training	11,281	12,756	12,756
201	Social Security	27,738	29,641	29,641
204	State Retirement	31,476	32,760	32,947
205	Employee & Dependent Insurance	61,896	65,526	66,600
206	Life Insurance	402	399	399
208	Dental Insurance	2,854	3,016	3,019
299	Other Fringe Benefits	0	446	446
307	Communication	754	1,506	1,000
309	Contracts with Government Agencies	2,000	2,000	2,000
322	Evaluation & Testing	3,215	1,750	1,750

General Fund  
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335	Maintenance & Repair Services-Buildings	10,578	12,000	15,500
336	Maintenance & Repair Services - Equipment	10,233	16,200	11,000
338	Maintenance & Repair Services-Vehicles	41,178	25,000	30,500
355	Travel	2,901	3,000	3,000
425	Gasoline/Diesel	21,753	17,103	24,055
435	Office Supplies	2,126	2,000	2,000
451	Uniforms	2,830	0	0
452	Utilities	54,036	51,882	54,900
499	Other Supplies & Materials	1,616	2,000	2,000
599	Other Charges	27,207	25,000	25,000
	<b>TOTAL FIRE PREVENTION AND CONTROL</b>	<b>695,737</b>	<b>688,466</b>	<b>705,536</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
54410	<b>CIVIL DEFENSE</b>			
103	Assistant	28,100	28,100	28,100
105	Supervisor/Director	42,200	42,200	42,200
186	Longevity Pay	1,618	1,618	1,618
201	Social Security	5,591	5,696	5,696
204	State Retirement	6,240	6,605	6,635
205	Employee & Dependent Insurance	12,429	13,054	13,320
206	Life Insurance	111	111	111
208	Dental Insurance	571	604	604
299	Other Fringe Benefits	1,608	2,546	2,546
307	Communication	1,915	1,600	2,000
308	Consultants	2,700	2,700	0
355	Travel	693	500	800
425	Gasoline/Diesel	555	573	750
435	Office Supplies	319	800	1,000
599	Other Charges	340	900	1,200
719	Office Equipment	0	0	0
799	Other Capital Outlay	0	43,294	0
	<b>TOTAL CIVIL DEFENSE</b>	<b>104,990</b>	<b>150,901</b>	<b>106,580</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
54420	<b>RESCUE SQUAD</b>			
312	Contracts With Private Agencies	8,670	9,000	8,550
	<b>TOTAL RESCUE SQUAD</b>	<b>8,670</b>	<b>9,000</b>	<b>8,550</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
54490	<b>OTHER EMERGENCY MANAGEMENT</b>			
105	Supervisor/Director	38,500	38,500	38,500

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148	Dispatchers	479,912	490,000	509,000
169	Part-time Personnel	30,330	32,000	32,000
186	Longevity Pay	8,498	6,414	8,498
187	Overtime Pay	5,031	5,500	7,500
196	In Service Training	2,223	4,000	0
201	Social Security	46,891	44,002	45,768
204	State Retirement	34,300	48,181	50,455
205	Employee & Dependent Insurance	126,127	138,007	159,840
206	Life Insurance	746	867	867
208	Dental Insurance	5,817	6,714	7,246
299	Other Fringe Benefits	3,793	2,776	2,777
322	Evaluation & Testing	0	0	1,000
334	Maintenance Agreements	1,500	0	0
435	Office Supplies	1,248	3,000	3,500
719	Office Equipment	1,856	2,000	2,000
	<b>TOTAL OTHER EMER MANAGEMENT</b>	<b>786,772</b>	<b>821,961</b>	<b>868,951</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
54610	<b>COUNTY CORONER/MED EXAMINER</b>			
199	Other Per Diem & Fees	71,448	60,000	60,000
	<b>TOTAL COUNTY CORONER/MEDICAL EXAMINER</b>	<b>71,448</b>	<b>60,000</b>	<b>60,000</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
54900	<b>OTHER PUBLIC SAFETY</b>			
106	Deputies/Reserve	11,364	10,000	14,789
196	In-Service Training	4,400	4,800	4,400
201	Social Security	1,234	1,100	1,131
204	State Retirement	44	62	62
599	Other Charges	6,449	5,000	4,200
716	Law Enforcement Equipment	0	0	0
	<b>TOTAL OTHER PUBLIC SAFETY</b>	<b>23,491</b>	<b>20,962</b>	<b>24,582</b>
	<b>TOTAL PUBLIC SAFETY</b>	<b>16,122,674</b>	<b>10,549,994</b>	<b>7,558,709</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
55110	<b>LOCAL HEALTH CENTER</b>			
166	Custodial Personnel	17,202	17,200	17,200
169	Part Time Personnel	0	30,000	0
186	Longevity Pay	2,565	2,565	2,565

General Fund  
Fiscal Year 2010-2011

187	Overtime Pay	0	4,000	0
189	Other Salaries (DGA)	229,187	340,300	340,300
196	In Service Training	0	1,000	0
201	Social Security	18,891	24,000	27,545
204	State Retirement	17,268	16,000	32,082
205	Employee & Dependent Insurance	54,627	58,000	66,600
206	Life Insurance	318	400	504
208	Dental Insurance	2,521	3,000	3,019
307	Communication	18,412	18,000	18,000
335	Building Maintenance	2,835	7,000	7,000
348	Postal Charges	0	0	0
355	Travel	14,648	12,600	13,000
399	Other Contracted Services	5,913	7,000	7,000
413	Drugs & Medical Supplies	10,782	11,500	11,500
435	Office Supplies	9,972	10,500	10,500
452	Utilities	23,279	26,000	20,500
499	Other Supplies & Materials	5,271	6,000	5,000
594	Specialized Medical Treatment	0	5,000	0
599	Other Charges	1,055	500	500
707	Building Improvements	6,358	0	0
719	Office Equipment	1,878	0	0
	<b>TOTAL LOCAL HEALTH CENTER</b>	<b>442,982</b>	<b>600,565</b>	<b>582,815</b>
55120	<b>RABIES &amp; ANIMAL CONTROL</b>	Actual 08-9	09-10 Projected	Proposed 10-11
106	Deputy	47,204	46,519	54,122
169	Part Time Personnel	5695	6,980	0
186	Longevity Pay	1,346	1,346	1,346
189	Other Salaries & Wages (on call)	6,063	6,008	6,066
196	In-Service Training	575	600	1,400
201	Social Security	4,232	4,656	4,707
204	State Retirement	4,799	4,441	5,483
205	Employee & Dependent Insurance	12,677	13,120	13,320
206	Life Insurance	72	72	72
208	Dental Insurance	571	604	604
299	Other Fringe Benefits	820	0	0
307	Communication	163	300	400
312	Contract - Humane Society	7,668	0	0
355	Travel	530	500	500
425	Gasoline	10,980	5,260	6,300
435	Office Supplies	0	150	250
451	Uniforms	1,221	1,300	1,254
499	Other Supplies & Materials	1,942	1,100	3,470
	<b>TOTAL RABIES &amp; ANIMAL CONTROL</b>	<b>106,558</b>	<b>92,956</b>	<b>99,294</b>

General Fund  
Fiscal Year 2010-2011

		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
55130	<b>AMBULANCE SERVICE</b>			
105	Supervisor/Director	49,327	49,327	49,327
131	Medical Personnel	929,008	933,000	935,034
161	Secretary	48,818	48,818	48,800
169	Part-Time Personnel	85,605	98,000	100,000
186	Longevity Pay	26,661	23,232	26,661
187	Overtime Pay	607,037	624,000	625,000
196	In-Service Training	6,070	6,000	8,500
201	Social Security	129,854	136,751	136,751
204	State Retirement	137,261	158,560	150,365
205	Employee & Dependent Insurance	274,563	279,000	299,700
206	Life Insurance	1,641	1,659	1,659
208	Dental Insurance	11,576	13,571	13,586
299	Other Fringe Benefits	2,975	2,777	2,778
307	Communication	9,481	8,700	9,000
308	Consultants	2,400	2,400	2,400
318	Debt Collection Services	13,490	14,000	10,000
335	Maintenance & Repair Services-Buildings	4,108	2,800	3,000
337	Maintenance & Repair Services - Office			
	Equipment	1,470	900	1,500
338	Maintenance & Repair Services-Vehicles	26,850	30,000	30,000
355	Travel	1,123	800	1,500
399	Contracted Services	5,674	6,000	6,000
413	Drugs & Medical Supplies	81,068	85,000	85,000
425	Gasoline/Diesel	93,589	90,000	94,039
435	Office Supplies	7,521	8,500	9,000
451	Uniforms	13,851	14,500	14,500
452	Utilities	16,526	16,000	16,500
499	Other Supplies & Materials	17,117	15,500	16,000
599	Other Charges	5,903	7,600	8,000
718	Motor Vehicles	179,138	167,768	0
790	Other Equipment	0	24,999	0
	<b>TOTAL AMBULANCE SERVICE</b>	<b>2,789,705</b>	<b>2,870,162</b>	<b>2,704,601</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
55170	<b>ALCOHOL AND DRUG PROGAMS</b>			
103	Assistant	31,100	31,100	31,100
105	Supervisor/Director	32,165	32,165	32,165
186	Longevity Pay	1,898	1,898	1,898
201	Social Security	4,974	5,031	5,031
204	State Retirement	5,832	5,833	5,859
205	Employee & Dependent Insurance	12,677	13,313	13,320
206	Life Insurance	111	111	111
208	Dental Insurance	571	604	604
299	Other Fringe Benefits	587	598	598

General Fund  
Fiscal Year 2010-2011

		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
	<b>TOTAL ALCOHOL AND DRUG PRGM</b>	<b>89,915</b>	<b>90,653</b>	<b>90,686</b>
55390	<b>APPROPRIATION TO STATE</b>			
316	Contribution	57,500	57,500	57,500
	<b>TOTAL APPROPRIATION TO STATE</b>	<b>57,500</b>	<b>57,500</b>	<b>57,500</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
55590	<b>OTHER LOCAL WELFARE SERVICES</b>			
169	Part Time Personnel	0	3,150	0
186	Longevity Pay	1,059	1,059	0
189	Other Salaries & Wages	107,106	107,106	0
201	Social Security	8,194	8,516	0
204	State Retirement	9,595	9,594	0
205	Employee & Dependent Insurance	12,677	19,970	0
206	Life Insurance	100	108	0
208	Dental Insurance	856	905	0
210	Unemployment Compensation	0	252	0
309	Contracts With Government Agencies	52,093	18,000	0
310	Contracts With Public Agencies	127,984	77,000	0
311	Contracts With Other School Systems	36,682	25,000	0
312	Contracts With Private Agencies	86,123	75,000	0
313	Contracts With Parents	18,933	17,500	0
314	Contracts With Public Carriers	83,690	42,500	0
315	Contracts With Vehicle Owners	0	58,701	0
316	Contributions	0	11,350	0
317	Data Processing Services	0	20,000	0
318	Deb Collection Service	0	61,000	0
348	Postal Charges	118	400	0
355	Travel	1,331	4,000	0
435	Office Supplies	1,149	5,200	0
513	Workman's Compensation Insurance	0	570	0
599	Other Charges	0	1,000	0
719	Office Equipment	0	2,000	0
	<b>TOTAL OTHER WELFARE SERVICE</b>	<b>547,690</b>	<b>569,881</b>	<b>0</b>
55900	<b>OTHER PUBLIC HEALTH</b>			
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
	<b>ANIMAL SHELTER</b>			
164	Attendant	14,745	20,800	20,800
169	Part-time Personnel	5,408	12,064	24,128
186	Longevity Pay	104	104	104
201	Social Security	1,535	2,552	3,475

General Fund  
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204	State Retirement	355	1,889	1,897
205	Employee & Dependent Insurance	4,267	6,660	6,660
206	Life Insurance	24	36	36
208	Dental Insurance	196	302	302
299	Other Fringe Benefits	0	389	389
307	Communication	896	1,400	1,400
425	Gasoline	0	70	120
452	Utilities	9,904	13,500	9,000
499	Other Supplies & Materials	7,241	9,903	7,000
599	Other Charges	339	350	0
707	Building Improvements	0	0	0
790	Computer Software	0		1,000
	<b>TOTAL ANIMAL SHELTER</b>	<b>45,014</b>	<b>70,019</b>	<b>76,311</b>
	<b>TOTAL PUBLIC HEALTH &amp; WELFARE</b>	<b>4,079,364</b>	<b>4,351,736</b>	<b>3,611,207</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
56300	<b>SENIOR CITIZENS ASSISTANCE</b>			
312	Contracts with Private Agencies	28,560	27,132	25,775
	<b>TOTAL SENIOR CITIZENS ASSIST</b>	<b>28,560</b>	<b>27,132</b>	<b>25,775</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
56500	<b>LIBRARIES</b>			
105	Supervisor/Director	43,863	43,800	43,800
106	Deputy	22,385	38,800	38,800
161	Secretary	25,326	25,314	25,300
162	Clerical Personnel	22,318	22,318	22,300
169	Temporary/Part-time Personnel	56,705	76,757	113,816
186	Longevity Pay	4,188	2,437	2,656
196	In Service Training	3,402	1,000	1,000
201	Social Security	13,397	15,769	18,993
204	State Retirement	10,605	10,709	11,979
205	Employee & Dependent Insurance	22,122	25,700	26,640
206	Life Insurance	146	177	183
208	Dental Insurance	991	1,182	1,208
299	Other Fringe Benefits	5,477	1,588	1,588
307	Communication	3,622	6,000	6,000
309	Contracts with Government Agencies	0	3,532	0
335	Maintenance & Repair Services Buildings	3,596	5,000	5,000
337	Maintenance & Repair Services Office Equipment	4,081	4,923	4,000
348	Postal Charges	2,000	2,500	2,500
349	Printing, Stationery and Forms	1,567	1,957	1,500
399	Other Contracted Services	10,474	10,180	2,700
432	Library Books	70,098	75,000	50,000
437	Periodicals	4,989	4,523	5,000

General Fund  
Fiscal Year 2010-2011

452	Utilities	17,789	52,500	52,500
499	Other Supplies & Materials	11,766	15,000	15,000
706	Building Construction	3,278,701	2,407,975	0
791	Other Construction	64,800	0	0
	<b>TOTAL LIBRARIES</b>	<b>3,704,408</b>	<b>2,854,641</b>	<b>452,463</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
56700	<b>PARKS AND FAIR BOARDS</b>			
105	Supervisor/Director	30,790	20,266	24,900
166	Custodial Personnel	17,701	17,700	17,700
169	Part-time Personnel	27,021	27,938	27,938
186	Longevity Pay	950	177	177
187	Overtime Pay	0	0	0
201	Social Security	5,921	6,109	5,553
204	State Retirement	4,547	4,548	3,978
205	Employee & Dependent Insurance	12,677	13,313	13,320
206	Life Insurance	111	111	111
208	Dental Insurance	571	604	604
299	Other Fringe Benefits	1,824	1,870	1,870
307	Communication	750	750	750
326	Forest Resource Services	0	0	0
425	Gasoline/Diesel	3,253	3,251	3,251
451	Uniforms	999	975	1,040
452	Utilities	47,422	50,000	47,250
499	Other Supplies & Materials	23,790	22,000	25,000
707	Building Improvements	5,300	0	0
724	Site Development	0	0	0
790	Other Equipment	0	0	0
	<b>TOTAL PARKS AND FAIR BOARDS</b>	<b>183,627</b>	<b>169,612</b>	<b>173,442</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
56900	<b>OTHER SOCIAL, CULTURAL &amp; REC</b>			
312	Contracts With Private Agencies	47,016	47,000	44,650
	<b>TOTAL OTHER SOCIAL, CULT &amp; REC</b>	<b>47,016</b>	<b>47,000</b>	<b>44,650</b>
	<b>TOTAL SOCIAL, CULTURAL &amp; REC</b>	<b>3,963,611</b>	<b>3,098,385</b>	<b>696,329</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
57100	<b>AGRICULTURE EXTENSION SERVICE</b>			
140	Salary Supplements	83,727	85,249	83,717
307	Communication	1,826	2,300	2,300
355	Travel	1,344	2,100	2,100

General Fund  
Fiscal Year 2010-2011

435	Office Supplies	2,530	2,577	2,577
	<b>TOTAL AG EXTENSION SERVICE</b>	<b>89,427</b>	<b>92,226</b>	<b>90,694</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
57500	<b>SOIL CONSERVATION</b>			
161	Secretary	28,600	28,600	28,600
186	Longevity Pay	715	715	715
169	Part-time Personnel	14,999	12,500	11,000
201	Social Security	3,390	3,200	3,084
204	State Retirement	2,600	2,600	2,612
205	Employee & Dependent Insurance	6,091	6,397	6,660
206	Life Insurance	36	36	36
208	Dental Insurance	285	302	302
320	Dues & Memberships	1,255	1,245	1,155
332	Legal Notices, Recording & Court Costs	700	800	800
355	Travel	2,928	2,800	2,000
435	Office Supplies	580	500	450
719	Office Equipment	0	0	
	<b>TOTAL SOIL CONSERVATION</b>	<b>62,179</b>	<b>59,695</b>	<b>57,414</b>
	<b>TOTAL AG &amp; NATURAL RESOURCES</b>	<b>151,606</b>	<b>151,921</b>	<b>148,108</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
58110	<b>TOURISM</b>			
196	In-Service Training	0		0
304	Architect	0	0	25,000
312	Contract w/ Chamber of Commerce	45,543	43,643	41,461
316	Contributions	45,000	45,000	42,750
706	Building Construction	0	0	600,000
715	Land	48,112	0	0
	<b>TOTAL TOURISM</b>	<b>138,655</b>	<b>88,643</b>	<b>709,211</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
58190	<b>OTHER ECONOMIC AND COMMUNITY DEVELOPMENT</b>			
316	Contributions	35,000	0	0
321	Engineering Services	88,987	0	0
791	Other Construction	200	8,157	0
706	Bldg Construction (CDBG)	124,540	262,713	0

General Fund  
Fiscal Year 2010-2011

<b>TOTAL OTHER ECONOMIC AND COMMUNITY DEVELOPMENT</b>		<b>248,727</b>	<b>270,870</b>	<b>0</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
<b>58300</b>	<b>VETERAN'S SERVICES</b>			
101	County Official	0	21,400	21,400
186	Longevity	0	0	0
201	Social Security	0	1,645	1,637
204	State Retirement	0	1,908	1,907
205	Employee & Dependent Insurance	0	6,397	6,660
206	Life Insurance	0	36	36
208	Dental Insurance	0	302	302
307	Communication	0	725	900
309	Contracts with Government Agencies	0	0	0
320	Dues & Memberships	25,000	243	25
334	Maintenance Agreements	0	0	450
355	Travel	0	1,264	1,518
435	Office Supplies	0	1,768	2,800
	<b>TOTAL VETERAN'S SERVICES</b>	<b>25,000</b>	<b>35,688</b>	<b>37,635</b>
		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
<b>58400</b>	<b>OTHER CHARGES</b>			
506	Liability Insurance	172,163	184,130	225,000
510	Trustee's Commission	215,113	215,000	200,000
599	Other Charges	14,571	18,000	50,000
	<b>TOTAL OTHER CHARGES</b>	<b>401,847</b>	<b>417,130</b>	<b>475,000</b>

General Fund  
Fiscal Year 2010-2011

		Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
58500	<b>CONTRIBUTIONS TO OTHER AGENCIES</b>			
316	Contribution	25,000	0	0
	<b>TOTAL CONTRIBUTIONS</b>	<b>25,000</b>	<b>0</b>	<b>0</b>
58600	<b>EMPLOYEE BENEFITS</b>			
189	Other Salaries & Wages	0	0	81,048
201	Social Security	0	0	6,200
204	Retirement	0	0	7,221
210	Unemployment Compensation	24,632	40,000	40,000
340	Medical & Dental Services	192	1,000	1,000
513	Workman's Compensation Insurance	324,689	425,000	450,000
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>349,513</b>	<b>466,000</b>	<b>585,469</b>
58801	<b>WIA Youth Activities -ARRA</b>			
599	Other Charges	64,535	0	0
	<b>Total</b>	<b>64,535</b>	<b>0</b>	<b>0</b>
58900	<b>MISCELLANEOUS</b>			
348	Postal Charges	63,692	70,000	70,000
599	Other Charges	305	250	500
	<b>TOTAL MISCELLANEOUS</b>	<b>63,997</b>	<b>70,250</b>	<b>70,500</b>
	<b>TOTAL OTHER OPERATIONS</b>	<b>1,317,274</b>	<b>1,348,581</b>	<b>1,877,815</b>
	<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>31,562,549</b>	<b>25,038,003</b>	<b>18,960,018</b>
99100	Estimated Other Uses			
590	Operating Transfers	1,179,020	0	0
	<b>TOTAL ESTIMATED EXPENDITURES &amp; OTHER USES</b>	<b>32,741,569</b>	<b>25,038,003</b>	<b>18,960,018</b>
	Over/Under (-)	-1,015,715	-390,084	-407,757
	Beginning Fund Balance 07/01	2,512,735	1,497,034	1,106,950
	Prior Period Adjustment	0	0	
	Ending Fund Balance 06/30	1,497,034	1,106,950	699,193

Courthouse Maintenance Fund  
Fiscal Year 2010-2011

<b>Cumberland County, Tennessee</b>				
<b>Courthouse and Jail Maintenance Fund</b>				
<b>Statement of Proposed Operations</b>				
<b>For The Fiscal Year Ending June 30, 2011</b>				
Account	Description	Actual 08-09	09-10 Projected Expenditures	Proposed 10-11
	<b>Estimated Revenue</b>			
	Local Taxes			
40260	Litigations Tax - Special Purpose	67,211	60,118	60,000
	<b>Total Local Taxes</b>	<b>67,211</b>	<b>60,118</b>	<b>60,000</b>
	<b>Total Estimated Revenues</b>	<b>67,211</b>	<b>60,118</b>	<b>60,000</b>
	<b>Estimated Expenditures</b>			
51000	General Government			
		Actual 08-09	09-10 Projected Expenditures	Proposed 10-11
51800	County Buildings			
335	Maintenance Buildings	90,347	95,000	25,800
707	Building Improvements	0	0	0
712	Heating & Air Conditioning	14,618	16,000	33,500
	<b>Total</b>	<b>104,965</b>	<b>111,000</b>	<b>59,300</b>
58000	Other Operations			
58400	Other Charges			
510	Trustee's Commission	665	650	700
	<b>Total</b>	<b>665</b>	<b>650</b>	<b>700</b>
	<b>Total Estimated Expenditures</b>	<b>105,630</b>	<b>111,650</b>	<b>60,000</b>
	Over/Under(-)	-38,419	-51,532	0
	Beginning Fund Balance 07/01	100,697	62,278	10,746
	Ending Fund Balance 06/30	62,278	10,746	10,746

Sanitation Fund  
Fiscal Year 2010-2011

	A	B	C	D	E
1	<b>Cumberland County, Tennessee</b>				
2	<b>Solid Waste/Sanitation Fund</b>				
3	<b>Statement of Proposed Operations</b>				
4	<b>For the Fiscal Year Ending June 30, 2011</b>				
5	<b>Account</b>	<b>Description</b>			
6	<b>No.</b>		Actual 08-09	09-10 Projected Expenditures	Proposed 10-11
7					
8		<b>Estimated Revenues</b>			
9	<b>40000</b>	<b>Local Taxes</b>			
10	40110	Current Property Taxes	0	1,455,952	1,661,288
11	40140	Intrest & Penalty	0	1,745	1,745
12		<b>Total Local Taxes</b>	<b>0</b>	<b>1,457,697</b>	<b>1,663,033</b>
13					
14	<b>42000</b>	<b>Fines, Forfeitures and Penalties</b>			
15	42300	General Session Court			
16	42310	Fines	0	0	0
17		<b>Total Fines, Forfeitures and Penalties</b>	<b>0</b>	<b>0</b>	<b>0</b>
18					
19	<b>44000</b>	<b>Other Local Revenues</b>			
20	<b>44100</b>	<b>Recurring Items</b>			
21	44145	Sale of Recycled Materials	198,516	204,471	260,000
22		<b>Total Other Local Revenues</b>	<b>198,516</b>	<b>204,471</b>	<b>260,000</b>
23					
24	44500	<b>Nonrecurring Items</b>			
25	44530	Sale of Equipment	0	0	0
26		<b>Total NonRecurring Items</b>	<b>0</b>	<b>0</b>	<b>0</b>
27					
28	<b>46000</b>	<b>State of Tennessee</b>			
29	<b>46100</b>	<b>General Government Grants</b>			
30	46430	Litter Program	42,232	40,399	40,399
31		<b>Total State of Tennessee</b>	<b>42,232</b>	<b>40,399</b>	<b>40,399</b>
32					
33	48000	<b>Other Governments &amp; Citizens Groups</b>			
34	48100	<b>Other Governments</b>			
35	48140	Contracted Services	2,865	0	0
36		<b>Total Other Governments</b>	<b>2,865</b>	<b>0</b>	<b>0</b>
37					
38					
39	<b>49000</b>	<b>Other Sources</b>			
40	49800	Transfers In	1,179,020	0	0
41		<b>Total Other Sources</b>	<b>1,179,020</b>	<b>0</b>	<b>0</b>
42					
43		<b>Total Est. Revenues &amp; Other Sources</b>	<b>1,422,633</b>	<b>1,702,567</b>	<b>1,963,432</b>
44					
45					
46		<b>Estimated Expenditures</b>			
47					
48	<b>55000</b>	<b>Public Health &amp; Welfare</b>			
49	<b>55731</b>	<b>Waste Pickup</b>	Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
50	149	Laborers	117,740	114,087	109,300
51	169	Part-time Personnel	10,200	7,799	0
52	186	Longevity Pay	2,228	2,021	1,658
53	187	Overtime	1,889	191	500
54	201	Social Security	10,231	9,221	8,613
55	204	State Retirement	10,058	8,642	10,031
56	205	Employee & Dependent Insurance	30,185	30,081	34,920
57	206	Life Insurance	141	140	180

Sanitation Fund  
Fiscal Year 2010-2011

	A	B	C	D	E
58	208	Dental Insurance	1,402	1,433	1,510
59	299	Other Fringe Benefits	1,718	1,120	1,875
60	412	Diesel Fuel	71,971	50,000	80,000
61	451	Uniforms	1,833	1,500	2,000
62	499	Other Supplies & Materials	38,777	48,450	48,450
63	718	Motor Vehicles	0	0	0
64	724	Site Developments	0	0	0
65	790	Other Equipment	0	0	0
66		<b>Total Waste Pickup</b>	<b>298,373</b>	<b>274,685</b>	<b>299,037</b>
67					
			Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
68	<b>55732</b>	<b>Convenience Centers</b>			
69	160	Guards	124,807	30,737	0
70	169	Part-time Personnel	295,861	344,686	365,772
71	186	Longevity	3,426	0	0
72	187	Overtime Pay	374	1,627	2,250
73	188	Bonus Payments	0	0	0
74	201	Social Security	31,997	28,777	28,154
75	204	State Retirement	11,495	2,097	0
76	205	Employee & Dependent Insurance	38,030	6,463	0
77	206	Life Insurance	137	23	0
78	208	Dental Insurance	1,713	302	0
79	214	Termination Benefits	0	44,989	0
80	299	Other Fringe Benefits	1,889	412	0
81	310	Contracts with other Public Agencies	0	0	0
82	312	Contracts with Private Agencies	0	0	318,630
83	330	Lease Payments	9,300	9,800	9,800
84	359	Disposal Fees	0	425,000	654,343
85	451	Uniforms	7,559	6,500	6,800
86	452	Utilities	33,480	40,000	41,200
87	499	Other Supplies & Materials	17,364	12,000	15,500
88	706	Building Construction	298	0	0
89	724	Site Development	0	0	0
90	790	Other Equipment	0	0	0
91		<b>Total Convenience Centers</b>	<b>577,730</b>	<b>953,413</b>	<b>1,442,449</b>
92					
			Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
93	<b>55751</b>	<b>Recycling Center</b>			
94	149	Laborers	93,451	57,057	74,735
95	169	Part-time Personnel	44,033	41,496	29,609
96	186	Longevity Pay	2,749	1,658	843
97	187	Overtime	808	390	500
98	201	Social Security	10,837	7,535	8,161
99	204	State Retirement	8,376	4,053	6,822
100	205	Employee & Dependent Insurance	25,353	22,104	27,936
101	206	Life Insurance	119	108	144
102	208	Dental Insurance	1,142	1,031	1,208
103	299	Other Fringe Benefits	958	981	981
104	355	Travel	854	600	1,600
105	412	Diesel Fuel	3,441	5,000	5,500
106	435	Office Supplies	1,827	2,400	2,400
107	451	Uniforms	2,514	3,000	2,400
108	452	Utilities	11,459	12,500	13,500
109	499	Other Supplies & Materials	41,501	40,000	42,410
110	706	Building Construction	0	0	0
111	707	Building Improvements	4,990	4,800	0
112	724	Site Development	223,527	0	0
113	790	Other Equipment	0	15,000	8,750
114		<b>Total Recycling Center</b>	<b>477,939</b>	<b>219,713</b>	<b>227,499</b>

Sanitation Fund  
Fiscal Year 2010-2011

	A	B	C	D	E
115					
			Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
116	58000	Other General Government			
117	<b>58400</b>	<b>Other Charges</b>			
118	510	Trustee's Commission	1,928	32,100	34,000
119		<b>Total Other Charges</b>	<b>1,928</b>	<b>32,100</b>	<b>34,000</b>
120					
			Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
121	<b>58600</b>	<b>Employee Benefits</b>			
122	210	Unemployment Compensation	3,521	3,125	3,500
123	513	Worker's Compensation	82,000	72,930	82,000
124		<b>Total Employee Benefits</b>	<b>85,521</b>	<b>76,055</b>	<b>85,500</b>
125					
126	60000	Highways			
			Actual 08-9	09-10 Projected Expenditures	Proposed 10-11
127	<b>64000</b>	<b>Litter and Trash Collection</b>			
128	106	Deputies	44,512	44,176	44,512
129	186	Longevity Pay	445	445	445
130	201	Social Security	3,439	3,379	3,541
131	204	State Retirement	3,988	3,766	4,124
132	205	Employee & Dependent Insurance	12,429	12,863	13,968
133	206	Life Insurance	72	72	72
134	208	Dental Insurance	571	604	604
135	299	Other Fringe Benefits	0	928	785
136	307	Communications	0	0	150
137	355	Travel	368	200	400
138	412	Diesel Fuel	1,050	1,800	2,100
139	435	Office Supplies	583	300	400
140	451	Uniforms	65	200	500
141	499	Other Supplies & Materials	2,848	2,000	1,900
142	718	Motor Vehicle	4,000	0	0
143		<b>Total Litter and Trash Collection</b>	<b>74,370</b>	<b>70,733</b>	<b>73,501</b>
144					
145		<b>Total Estimated Expenditures</b>	<b>1,515,861</b>	<b>1,626,699</b>	<b>2,161,986</b>
146					
147					
148		Over/Under(-)	-93,228	75,868	-198,554
149					
150		Beginning Fund Balance 07/01	271,022	177,794	253,662
151					
152		Ending Fund Balance 06/30	177,794	253,662	55,108
153					

Drug Fund  
Fiscal Year 2010-2011

Cumberland County, Tennessee				
Drug Control Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2011				
Account No.	Description	Actual 08-09	09-10 Projected Expenditures	Proposed 10-11
	<b>Estimated Revenues</b>			
<b>42000</b>	<b>Fines, Forfeitures and Penalties</b>			
42600	Other Courts In County			
42640	Drug Control Fines	12,037	14,000	14,000
42900	Other Fines, Forfeitures & Penalties			
42910	Proceeds from Confiscated Property	27,920	14,806	0
	<b>Total Fines, Forfeitures and Penalties</b>	<b>39,957</b>	<b>28,806</b>	<b>14,000</b>
	<b>44570 Nonrecurring Items</b>			
44570	Contributions & Gifts	0	250	0
	<b>Total Nonrecurring Items</b>	<b>0</b>	<b>250</b>	<b>0</b>
	<b>Total Estimated Revenue</b>	<b>39,957</b>	<b>29,056</b>	<b>14,000</b>
	<b>Estimated Expenditures</b>			
		Actual 08-09	09-10 Projected Expenditures	Proposed 10-11
<b>54000</b>	<b>Public Safety</b>			
<b>54150</b>	<b>Drug Enforcement</b>			
196	In Service Training	60	400	800
307	Communications	287	500	1,800
319	Confidential Drug Enforcement Payments	0	0	5,000
338	Maintenance & Repair - Vehicles	3,718	1,500	2,500
499	Other Supplies & Materials	2,199	3,000	3,000
709	Data Processing Equipment	0	37,200	0
716	Law Enforcement Equipment	33,276	500	7,125
718	Motor Vehicles	51,894	0	100,000
	<b>Total Drug Enforcement</b>	<b>91,434</b>	<b>43,100</b>	<b>120,225</b>
<b>58000</b>	<b>Other Charges</b>			
<b>58400</b>	<b>Other Charges</b>			
510	Trustee' s Commission	109	150	150
	<b>Total Other Charges</b>	<b>109</b>	<b>150</b>	<b>150</b>
	<b>Total Estimated Expenditures</b>	<b>91,543</b>	<b>43,250</b>	<b>120,375</b>
	Over/Under(-)	-51,586	-14,194	-106,375
	Beginning Fund Balance 07/01	242,174	190,588	176,394
	Ending Fund Balance 06/30	190,588	176,394	70,019



**Highway Fund  
Fiscal Year 2010-2011**

<b>Cumberland County, Tennessee</b>				
<b>Highway Fund</b>				
<b>Statement of Proposed Operations</b>				
<b>For the Fiscal Year Ending June 30, 2011</b>				
<b>Account No.</b>	<b>Description</b>	<b>Actual 08-09</b>	<b>Estimated 09-10</b>	<b>Proposed 10-11</b>
	<b>ESTIMATED REVENUES</b>			
<b>40000</b>	<b>LOCAL TAXES</b>			
40280	Mineral Severance Tax	33,857	22,000	78,000
	<b>TOTAL LOCAL TAXES</b>	<b>33,857</b>	<b>22,000</b>	<b>78,000</b>
<b>43000</b>	<b>GENERAL SERVICE CHARGES</b>			
43190	Other General Service Charges	3,500	3,500	3,500
	<b>TOTAL GENERAL SERVICE CHARGES</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>44000</b>	<b>OTHER LOCAL REVENUES</b>			
44130	Sale of Materials & Supplies	0	0	100
44170	Miscellaneous Refunds	0	0	100
44530	Sale of Equipment	5,110	0	100
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>5,110</b>	<b>0</b>	<b>300</b>
<b>46000</b>	<b>STATE OF TENNESSEE</b>			
46410	Bridge Program	167,768	0	0
46420	State Aid Program	327,099	207,230	277,002
46920	Gasoline & Motor Fuel Tax	2,052,229	1,873,284	1,975,000
46930	Petroleum Special Tax	37,587	37,668	37,668
	<b>TOTAL STATE OF TENNESSEE</b>	<b>2,584,683</b>	<b>2,118,182</b>	<b>2,289,670</b>
<b>47000</b>	<b>FEDERAL GOVERNMENT</b>			
47230	Disaster Relief	0	0	0
47235	Homeland Security Grants	0	0	0
	<b>TOTAL FEDERAL GOVERNMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>48000</b>	<b>OTHER GOVERNMENTS</b>			
48140	Contracted Services	0	25,000	0
	<b>TOTAL OTHER GOVERNMENTS</b>	<b>0</b>	<b>25,000</b>	<b>0</b>
	<b>TOTAL ESTIMATED REVENUES</b>	<b>2,627,150</b>	<b>2,168,682</b>	<b>2,371,470</b>

**Highway Fund  
Fiscal Year 2010-2011**

	<b>ESTIMATED EXPENDITURES</b>	Actual 08-09	Estimated 09-10	09-10 Projected Expenditures
<b>61000</b>	<b>ADMINISTRATION</b>			
101	County Official	70,350	70,350	70,350
103	Assistant	34,958	35,606	35,606
186	Longevity Pay	875	1,068	1,068
187	Overtime Pay	2,496	2,849	2,849
201	Social Security	8,262	8,470	8,510
204	State Retirement	9,713	9,820	9,912
205	Employee Health Insurance	12,677	13,442	13,320
206	Life Insurance	111	111	111
208	Dental Insurance	571	604	604
299	Other Fringe Benefits	826	842	1,371
320	Dues & Memberships	4,417	4,417	4,417
331	Legal Services	0	0	1,000
337	Maintenance & Repair Office Equipment	13	100	500
348	Postal Charges	42	53	100
349	Printing, Stationery & Forms	161	100	500
355	Travel	2,411	3,000	3,000
435	Office Supplies	1,088	1,200	2,000
599	Other Charges	468	1,000	1,500
	<b>TOTAL ADMINISTRATION</b>	<b>149,439</b>	<b>153,032</b>	<b>156,718</b>
<b>62000</b>	<b>HIGHWAY &amp; BRIDGE MAINTENANCE</b>			
144	Equipment Operators-Heavy	287,883	309,905	348,130
147	Truck Drivers	134,713	126,690	141,856
149	Laborers	60,022	67,016	56,743
186	Longevity Pay	15,322	13,960	13,960
187	Overtime Pay	25,287	30,000	30,000
201	Social Security	40,523	42,353	46,457
204	State Retirement	45,916	52,864	54,108
205	Employee Health Insurance	101,158	101,017	126,540
206	Life Insurance	582	541	684
208	Dental Insurance	4,832	4,978	5,738
299	Other Fringe Benefits	7,051	6,068	16,588
399	Other Contracted Services	10,257	30,000	30,000
403	Asphalt-Cold Mix	1,836	50,000	50,000
404	Asphalt-Hot Mix	238,308	305,203	315,000
405	Asphalt-Liquid	275,015	475,000	250,000
409	Crushed Stone	154,727	140,000	110,000
440	Pipe-Metal	6,681	12,000	12,000
443	Road Signs	7,603	9,000	15,000
444	Salt	2,834	3,490	7,500
445	Sand	0	551	1,500
455	Wood Products	0	0	1,000
499	Other Supplies & Materials	940	145	2,000
	<b>TOTAL HIGHWAY &amp; BRIDGE MAINTENANCE</b>	<b>1,421,490</b>	<b>1,780,781</b>	<b>1,634,804</b>

**Highway Fund  
Fiscal Year 2010-2011**

<b>63100</b>	<b>OPERATION &amp; MAINTENANCE OF EQUIPMENT</b>			
142	Mechanics	87,840	89,857	89,857
186	Longevity Pay	2,964	3,026	3,026
187	Overtime Pay	536	2,000	2,000
201	Social Security	7,161	7,517	7,523
204	State Retirement	8,303	8,716	8,723
205	Employee Health Insurance	18,768	19,445	19,980
206	Life Insurance	108	108	108
208	Dental Insurance	856	906	906
299	Other Fringe Benefits	2,269	3,384	3,456
329	Laundry Service	1,847	2,000	2,000
412	Diesel Fuel	55,450	90,000	97,000
418	Equipment & Machinery Parts	33,977	35,000	50,000
425	Gasoline	37,256	40,000	44,000
433	Lubricants	5,745	6,000	7,000
450	Tires & Tubes	11,570	13,000	15,000
	<b>TOTAL OPERATION &amp; MAINTENANCE OF EQUIPMENT</b>	<b>274,650</b>	<b>320,959</b>	<b>350,579</b>
<b>65000</b>	<b>OTHER CHARGES</b>			
307	Communication	6,831	6,500	7,000
415	Electricity	4,386	4,400	7,000
434	Natural Gas	7,053	6,800	7,000
454	Water & Sewer	614	800	1,200
508	Premiums on Bonds	350	0	350
510	Trustee's Commission	21,191	22,000	23,000
511	Vehicle & Equipment Insurance	49,943	49,955	55,000
599	Other Charges	1,823	5,000	7,000
	<b>TOTAL OTHER CHARGES</b>	<b>92,191</b>	<b>95,455</b>	<b>107,550</b>
<b>66000</b>	<b>EMPLOYEE BENEFITS</b>			
189	Other Salaries & Wages	0	0	7,572
201	Social Security	0	0	579
204	State Retirement	0	0	675
210	Unemployment Comp	5,143	5,956	6,500
513	Worker's Compensation	60,172	65,000	70,000
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>65,315</b>	<b>70,956</b>	<b>85,326</b>
<b>68000</b>	<b>CAPITAL OUTLAY</b>			
705	Bridge Construction	35,909	0	0
708	Communication Equipment	0	750	1,000
726	State Aid Projects	286,512	280,992	369,335
	<b>TOTAL CAPITAL OUTLAY</b>	<b>322,421</b>	<b>281,742</b>	<b>370,335</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,325,506</b>	<b>2,702,925</b>	<b>2,705,312</b>
	Revenues Over Expenditures	301,644	-534,243	-333,842
	Beginning Fund Balance 07/01	863,649	1,165,293	631,050
	Ending Fund Balance 06/30	1,165,293	631,050	297,208

Debt Service Fund  
Fiscal Year 2010-2011

<b>Cumberland County, Tennessee</b>				
<b>Debt Service Fund</b>				
<b>Statement of Proposed Operations</b>				
<b>For the Fiscal Year Ending June 30, 2011</b>				
		Actual 08-9	Estimated 09-10	09-10 Expenditures thru 1/31/09
<b>Account No.</b>	<b>Description</b>			
	<b><u>Estimated Revenues</u></b>			
	<b>LOCAL TAXES</b>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	3,267,021	2,159,170	1,967,565
40120	Trustee's Collection Prior	50,728	65,000	65,000
40130	Clerk & Master Collections	46,935	47,000	47,000
40140	Interest & Penalty	27,889	28,000	28,000
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	1,775,312	1,775,000	1,775,000
40266	Litigation Tax-Jail or Workhouse	70,514	70,000	70,000
	<b>TOTAL LOCAL TAXES</b>	<b>5,238,399</b>	<b>4,144,170</b>	<b>3,952,565</b>
44100	<u>Other Recurring Items</u>			
44110	Investment Income	0	0	-
44170	Miscellaneous Refunds	0	0	-
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>-</b>
	<b>Total Estimated Revenues</b>	<b>5,238,399</b>	<b>4,144,170</b>	<b>3,952,565</b>
	<b><u>Estimated Expenditures</u></b>			
<b>82100</b>	<b>PRINCIPAL</b>			
82110	General Government			
601	Principal on Bonds	775,000	800,000	-
602	Principal on Notes	210,904	210,904	48,404
612	Principal on Other Loans Payable	600,000	325,000	455,000
	<b>Total General Government</b>	<b>1,585,904</b>	<b>1,335,904</b>	<b>503,404</b>
82120	Highways & Streets			
602	Principal on Notes	0	222,222	-
	<b>Total Streets &amp; Highways</b>	<b>0</b>	<b>222,222</b>	<b>-</b>
82130	Education			
602	Principal on Notes	0	400,000	400,000

Debt Service Fund  
Fiscal Year 2010-2011

612	Principal on Other Loans Payable	545,000	555,000	810,000
	<b>Total Education</b>	<b>545,000</b>	<b>955,000</b>	<b>1,210,000</b>
<b>82200</b>	<b>INTEREST</b>			
82210	General Government			
603	Interest on Bonds	63,000	32,000	-
604	Interest on Notes	13,272	6,598	-
613	Interest on Other Loans Payable	210,999	1,230,950	496,200
	<b>Total General Government</b>	<b>287,271</b>	<b>1,269,548</b>	<b>496,200</b>
82220	Highways & Streets			
604	Interest on Notes	0	8,900	-
	<b>Total Highways &amp; Streets</b>	<b>0</b>	<b>8,900</b>	<b>-</b>
82230	Education			
604	Interest on Notes	0	33,000	22,000
613	Interest on Other Loans Payable	2,592,684	2,439,289	2,287,750
	<b>Total Education</b>	<b>2,592,684</b>	<b>2,472,289</b>	<b>2,309,750</b>
<b>82300</b>	<b>OTHER DEBT SERVICE</b>			
82310	General Government			
324	Financial Advisory Services	535	5,000	5,000
510	Trustee's Commission	85,973	95,000	95,000
605	Underwriters Discount	21,875	0	-
606	Other Debt Issuance Charges	31,172	0	-
	<b>Total General Government</b>	<b>139,555</b>	<b>100,000</b>	<b>100,000</b>
	<b>Total Expenditures</b>	<b>5,150,414</b>	<b>6,363,863</b>	<b>4,619,354</b>
	Over/Under(-)	87,985	-2,219,693	(666,789)
	Beginning Fund Balance 07/01	18,556,528	18,697,560	16,477,867
	Contributions to Joint Venture	-1,696,953	0	-
	Other Loans Issued	1,750,000	0	-
	Ending Fund Balance 06/30	18,697,560	16,477,867	15,811,078