

**The Budget
Of
Cumberland County, Tennessee**

**Appropriation Resolution,
Tax Levy Resolution,
And Budget Statements
Of the
Individual Funds**

For the Year Ended June 30, 2012

**RESOLUTION FIXING THE TAX LEVY IN
CUMBERLAND COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2011**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Cumberland County, Tennessee, assembled in regular session on this 18th day of July, 2011, that the combined property tax rate for Cumberland County, Tennessee for the fiscal year beginning July 1, 2011 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:

FUND	RATE
General	\$ 0.550
General Purpose School	0.565
Solid Waste/Sanitation	0.140
General Debt Service	<u>0.170</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of the County Commissioners of Cumberland County, Tennessee, which are in conflict with this resolution are hereby repealed.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 18th day of July, 2011.

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF CUMBERLAND COUNTY,
TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2011 AND ENDING JUNE 30, 2012**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Cumberland County, Tennessee, assembled in regular session on the 18th day of July, 2011, 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, 2011 and ending June 30, 2012, according to the following schedule:

101 GENERAL FUND

51100	County Commission	1,091,046
51210	Board of Equalization	3,300
51220	Beer Board	1,000
51240	Other Boards & Committees	9,500
51300	County Executive/Mayor	189,472
51400	County Attorney	175,000
51500	Election Commission	293,768
51600	Register of Deeds	299,224
51740	Engineering (Communication System)	75,044
51800	County Buildings	535,127
51900	Other General Administration	111,701
51910	Preservation of Records	14,639
52100	Accounting And Budgeting	427,233
52300	Property Assessor's Office	453,381
52310	Reappraisal Program	125,447
52400	County Trustee's Office	316,293
52500	County Clerk's Office	520,644
53100	Circuit Court	553,549
53300	General Sessions	353,794
53400	Chancery Court	219,232
53500	Juvenile Court	111,246
53700	Judicial Commissioners	186,936
53800	Probate Court	214,770
53920	Courtroom Security	229,356
54110	Sheriff's Department	2,679,171
54210	Jail	3,102,576
54240	Juvenile Services	154,279
54310	Fire Prevention and Control	673,559
54410	Civil Defense	135,986
54420	Rescue Squad	8,550
54490	Other Emergency Management	889,674
54610	County Coroner/Medical Examiner	60,000
54900	Other Public Safety	24,957
55110	Health Department	610,262
55120	Rabies and Animal Control	96,705
55130	Ambulance Service	3,014,241
55170	Alcohol And Drug Programs	93,886
55390	Appropriation to State	57,500
55590	Other Local Welfare Services	0
55900	Other Public Health Animal Shelter	105,309
56300	Senior Citizens Assistance	25,775
56500	Libraries	486,410
56700	Parks and Fair Boards	191,452
56900	Other Social, Cultural and Rec	27,550
57100	Agriculture Extension Service	90,694
57500	Soil Conservation	59,046
58110	Tourism	42,750
58190	Other Economic & Community Development	421,720
58300	Veteran's Service	38,696
58400	Other Charges	500,000
58500	Contributions to Other Agencies	10,500
58600	Employee Benefits	949,551
58900	Miscellaneous	74,000
	Transfers Out	0
	Total General Fund	<u>21,135,501</u>

112 COURTHOUSE & JAIL MAINTENANCE FUND		
51800	County Buildings	32000
58400	Other Charges	700
	Total Courthouse & Jail Maintenance Fund	<u>32,700</u>
116 Solid Waste/Sanitation Fund		
55731	Waste Pickup	299,083
55732	Convenience Centers	1,475,254
55751	Recycling Center	383,779
55770	Post Closure Care Cost	292,605
58400	Other Charges	34,000
58600	Employee Benefits	89,000
64000	Litter & Trash Collection	75,339
	Total Solid Waste/Sanitation Fund	<u>2,649,061</u>
122 DRUG CONTROL FUND		
54150	Drug Enforcement	20,375
58400	Other Charges	0
	Total Drug Control Fund	<u>20,375</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	166,245
62000	Highway and Bridge Maintenance	1,795,826
63100	Equipment Operation and Maintenance	293,729
65000	Other Charges	104,050
66000	Employee Benefits	70,000
68000	Capital Outlay	485,017
82120	Principal-Highways and Streets	0
82220	Interest-Highways and Streets	0
	Total Highway/Public Works Fund	<u>2,914,867</u>
141 GENERAL PURPOSE SCHOOL FUND		
71000	Instruction	
71100	Regular Instruction Program	23,889,586
71150	Alternative Instruction Program	303,410
71200	Special Education Program	2,412,265
71300	Vocational Education Program	2,514,792
72000	Support Services	
72110	Attendance	113,482
72120	Health Services	341,511
72130	Other Student Support	1,011,290
72210	Regular Instruction Program	1,485,784
72220	Special Education Program	173,375
72230	Vocational Education Program	140,953
72310	Board of Education	1,029,136
72320	Directors of School	158,519
72410	Office of the Principal	2,041,535
72610	Operation of Plant	4,558,932
72620	Maintenance of Plant	1,063,638
72710	Transportation	2,776,579
72810	Central and Other	375,953
73300	Community Services	209,687
73400	Early Childhood Education	1,078,095
76100	Regular Capital Outlay	4,460,000
	Total General Purpose School Fund	<u>50,138,515</u>

143 CENTRAL CAFETERIA FUND		
73100	Food Service	3,637,219
	Total School Food Service	<u>3,637,219</u>
151 GENERAL DEBT SERVICE FUND		
82110	Principal-General Government	2,306,059
82120	Highways & Streets	0
82130	Principal-Education	1,159,314
82210	Interest- General Government	734,847
82220	Highways & Streets	0
82230	Interest- Education	2,317,682
82310	Other Debt Service - General Government	67,500
	Total General Debt Service Fund	<u>6,585,402</u>
207 Solid Waste Disposal Fund		
55754	Landfill Operation and Maintenance	1,000
58400	Other Charges	0
58600	Employee Benefits	0
	Total Solid Waste Disposal Fees	<u>1,000</u>

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, 2012. 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 2011-2012 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, 2012.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent county property taxes for the year 2010 and prior years and the interest and penalty thereon collected during the year ending June 30, 2012, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2010. 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, 2012.

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, 2011. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 18th day of July, 2011.

General Fund
Fiscal Year 2011-2012

Cumberland County, Tennessee				
General Fund				
Statement of Estimated Revenues				
For The Fiscal Year Ended June 30, 2012				
		Actual 09-10	Estimated 10-11	Proposed 11-12
Account				
No.	Description			
40000	LOCAL TAXES			
41000	County Property Taxes			
40110	Current Property Tax	7,323,053	7,309,665	7,429,400
40120	Trustee's Collections-Prior			
	Years	196,921	225,000	225,000
40130	Circuit/Clerk & Master			
	Collections-Prior Years	55,341	70,000	70,000
40140	Interest & Penalty	60,464	65,000	65,000
40162	Payments in Lieu of Taxes			
	Local Utilities	5,231	4,900	4,900
40163	Payments in Lieu of Taxes-Other	137,802	365,000	275,000
40200	County Local Option Taxes			
40210	Local Option Sales Tax	474,076	495,000	505,000
40220	Hotel/Motel Tax	447,109	450,000	625,000
40250	Litigation Tax-General	96,536	90,000	90,000
40270	Business Tax	550,813	500,000	550,000
40280	Mineral Severance Tax	0	360	360
40300	Statutory Local Taxes			
40320	Bank Excise Tax	122,655	103,000	100,000
40330	Wholesale Beer Tax	359,682	343,000	343,000
40350	Interstate Telecommunications Tax	3,057	2,100	2,100
40390	Other Statutory Local Taxes	6,106	6,300	6,300
40260	Litigation Tax-Special	0	500	1,000
	TOTAL LOCAL TAXES	9,838,846	10,029,825	10,292,060
41000	LICENSES AND PERMITS			
41100	Licenses and Permits			
41130	Animal Vaccination	16,113	50,000	50,000
41140	Cable TV Franchise	191,593	182,000	182,000
41500	Permits			
41510	Beer Permits	2,850	2,500	2,500
	TOTAL LICENSES AND PERMITS	210,556	234,500	234,500

General Fund
Fiscal Year 2011-2012

42000	FINES, FORFEITURES AND PENALTIES			
42100	Circuit Court			
42110	Fines	3,343	3,300	3,300
42120	Officer Costs	3,437	2,600	2,600
42141	Drug Court Fees	29,654	5,000	5,000
42150	Jail Fees	3,840	1,500	1,500
42180	DUI Treatment Fines	1,220	600	600
42190	Data Entry Fee Circuit Court	446	400	400
42391	Courtroom Security Fee	6	0	0
42300	General Sessions Court			
42310	Fines	24,387	32,000	32,000
42320	Officers Costs	68,791	65,000	65,000
42350	Jail Fees	15,776	16,000	16,000
42380	DUI Treatment Fines	6,731	6,500	6,500
42390	Data Entry Fee General Session Court	9,538	10,000	10,000
42391	Courtroom Security Fee	2,375	3,500	3,500
42400	Juvenile Court			
42410	Fines	1,762	800	800
42450	Jail Fees	4,064	4,800	4,800
42500	Chancery Court			
42520	Officer Costs	11,234	12,000	12,000
42530	Data Entry Fee Chancery Court	4,502	6,200	6,200
42910	Proceeds From Confiscated Property	5,220	0	
	TOTAL FINES, FORF. & PENALTIES	196,326	170,200	170,200
43000	CHARGES FOR CURRENT SERVICES			
43100	General Service Charges			
43120	Patient Charges	2,620,746	2,600,000	2,600,000
43350	Copy Fees	4,525	5,200	5,200
43370	Telephone Commissions	15,522	16,000	16,000
43392	Data Processing Fee-Register	62,369	56,000	56,000
43394	Data Processing Fee-Sheriff	4,478	4,500	4,500
43395	Sexual Offender Registration Fee - Sheriff	5,050	5,500	5,500
43396	Data Processing Fee-County Clerk	4,566	5,000	5,000
43583	TBI Criminal Background Fee	5,100	4,000	4,000
	TOTAL CHGS FOR CURRENT SVCS	2,722,356	2,696,200	2,696,200
44000	OTHER LOCAL REVENUES			
44100	Recurring Items			
44110	Interest Earned	326,261	100,000	100,000

General Fund
Fiscal Year 2011-2012

44120	Lease/Rentals	46,519	45,000	45,000
44131	Commissary Sales	6,232	10,000	10,000
44170	Miscellaneous Refunds	43,950	7,500	100
44500	Nonrecurring Items			
44510	Accrued Interest on Debt Issues	0	0	0
44530	Sale of Equipment	0	0	0
44540	Sale of Property	7,431	0	0
44570	Contributions and Gifts	0	0	0
	TOTAL OTHER LOCAL REVENUES	430,393	162,500	155,100
45000	FEES RECEIVED FROM COUNTY OFFICIALS			
45500	Fees in Lieu of Salary			
45510	County Clerk	419,152	488,000	488,000
45520	Circuit Court Clerk	86,671	76,000	76,000
45540	General Sessions Court Clerk	347,295	345,000	345,000
45550	Clerk and Master	289,116	317,000	317,000
45580	Register	298,059	295,000	295,000
45590	Sheriff	19,747	17,500	17,500
45610	Trustee	666,328	690,000	690,000
	TOTAL FEES RECEIVED FROM COUNTY OFFICIALS	2,126,368	2,228,500	2,228,500
46000	STATE OF TENNESSEE			
46100	General Government Grants			
46110	Juvenile Services Program	26,788	75,000	75,000
46190	Other General Government Grants	6,000	0	0
46200	Public Safety Grants			
46210	Law Enforcement Training Programs	30,000	29,400	29,400
46220	Drug Control Grants	0	0	0
46290	Other Public Safety Grants	0	0	0
46300	Health and Welfare Grants			
46310	Health Department Programs	371,353	535,903	501,000
46800	Other State Revenues			
46820	Income Tax	317,085	350,000	350,000
46830	Beer Tax	17,778	19,500	19,500
46840	Alcoholic Beverage Tax	78,201	81,500	81,500
46850	Mixed Drink Tax	27,921	25,000	25,000
46851	State Revenue Sharing TVA	930,774	715,000	715,000
46915	Contracted Prisoner Boarding	165,480	275,000	275,000

General Fund
Fiscal Year 2011-2012

46940	Reappraisal Program Reimbursement	31,996	0	0
46960	Registrar's Salary Supplement	16,380	22,400	22,400
46980	Other State Grants	10,000	29,983	25,000
46990	Other State Revenue	0	0	0
	TOTAL STATE OF TENNESSEE	2,029,756	2,158,686	2,118,800
47000	FEDERAL GOVERNMENT			
47100	Federal Through State			
47180	Community Development	262,713	33,280	371,720
47220	Civil Defense Reimbursement	89,399	75,500	75,500
47210	WIA Youth Activities-ARRA	84,228	0	0
	ARRA Grant No.2	21,379	0	0
	ARRA Grant No.3	53,590	0	0
47250	Law Enforcement Grants	0	0	0
47235	Homeland Security Grants	63,143	0	0
47590	Other Federal Through State	459,387	0	0
47660	FHA	0	44,950	0
47710	Public Safety Partnership COPS	0	0	0
47801	ARRA	0	36,329	0
47990	Other Direct Federal Revenue	66,067	8,623	0
	TOTAL FEDERAL GOVERNMENT	1,099,906	198,682	447,220
48000	OTHER GOVERNMENTS AND CITIZENS GROUPS			
48100	Other Governments			
48130	Contributions	2,738	3,650	3,650
48140	Contracted Services (E911/Dispatch)	554,125	513,080	590,000
48610	Donations	1,010	1,708	0
	TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS	557,873	518,438	593,650
	Estimated Other Sources			
49200	Notes Issued	1,677,000	0	0
49500	Other Loans Issued	1,940,000	0	0
49700	Insurance	0	14,992	0
	Total	3,617,000	14,992	0
	Total Estimated Revenues	22,829,380	18,412,523	18,936,230
Cumberland County, Tennessee				

General Fund
Fiscal Year 2011-2012

General Fund				
Statement of Proposed Expenditures				
For the Fiscal Year Ending June 30, 2010				
Account No	Description			
		Actual 09-10	Estimated 10-11	Proposed 11-12
51100	COUNTY COMMISSION			
189	Other Salaries and Wages	0	0	0
191	Board & Commission Members Fees	63,378	73,676	72,204
201	Social Security	4,848	5,874	5,524
204	State Retirement	2,499	4,592	6,433
205	Employee Health Insurance	87,096	14,909	0
206	Life Insurance	829	139	0
208	Dental Insurance	5,073	594	0
305	Audit Services	14,994	15,567	20,000
309	Contracts with Government Agencies	25,270	25,270	43,550
312	Contracts with Private Agencies	1,200	1,140	1,200
316	Contributions	255,000	0	0
320	Dues and Memberships	2,902	3,000	3,000
332	Legal Notices, Recording and Court Costs	0	500	500
334	Maintenance Agreements (Hwy Signal Lights)	3,500	3,500	3,500
355	Travel	1,464	10,500	8,000
599	Other Charges (Economic Development)	0	0	0
708	Communication Equipment	290,000	0	0
711	Furniture & Fixtures	268,851	0	0
790	Other Equipment	0	0	905,135
799	Other Capital Outlay	1,875	22,000	22,000
	TOTAL COUNTY COMMISSION	1,028,779	181,261	1,091,046
		Actual 09-10	Estimated 10-11	Proposed 11-12
51210	BOARD OF EQUALIZATION			
191	Board and Committee Members Fees	3,268	3,300	3,300
	TOTAL BOARD OF EQUALIZATION	3,268	3,300	3,300
		Actual 09-10	Estimated 10-11	Proposed 11-12
51220	BEER BOARD			

General Fund
Fiscal Year 2011-2012

191	Board and Committee Members Fees	1,360	100	0
201	Social Security	73	7	0
332	Legal Notices	416	416	500
533	Criminal Investigate of Applicate-TBI	0	0	500
	TOTAL BEER BOARD	1,849	523	1,000
		Actual 09-10	Estimated 10-11	Proposed 11-12
51240	OTHER BOARDS & COMMITTEES			
331	Legal Services	3,996	1,000	4,750
599	Other Charges	125	0	4,750
	TOTAL OTHER BOARDS & COMM.	4,121	1,000	9,500
		Actual 09-10	Estimated 10-11	Proposed 11-12
51300	COUNTY EXECUTIVE/MAYOR			
101	County Official	73,866	81,816	80,226
103	Assistant	35,700	30,973	25,755
121	Data Processing Personnel	26,600	25,782	0
161	Secretary(s)	24,400	22,570	25,340
186	Longevity Pay	1,760	266	266
187	Overtime Pay	0	0	0
201	Social Security	11,644	12,348	10,066
204	State Retirement	14,458	14,381	11,724
205	Employee Health Insurance	25,982	19,910	19,980
206	Life Insurance	183	153	108
208	Dental Insurance	1,207	957	906
299	Other Fringe Benefits	670	1,072	0
307	Communication	1,443	1,770	1,500
309	Contracts with Government Agencies	10,000	0	0
320	Dues and Memberships	1,710	2,035	2,000
337	Maintenance & Repair Services - Office Equip	411	400	400
349	Printing, Stationery and Forms	767	400	1,000
355	Travel	2,161	2,900	2,900
399	Other Contracted Services (History)	11,980	3,000	3,000
435	Office Supplies	1,783	1,800	3,500
508	Premiums on Corporate Surety Bonds	100	200	200
599	Other Charges	586	512	600
790	Other Equipment	10,000	0	0
	TOTAL COUNTY EXECUTIVE	257,411	223,245	189,472

General Fund
Fiscal Year 2011-2012

		Actual 09-10	Estimated 10-11	Proposed 11-12
51400	COUNTY ATTORNEY			
101	County Official	46,103	66,452	75,000
399	Other Contracted Services	0	0	100,000
	TOTAL COUNTY ATTORNEY	46,103	66,452	175,000
		Actual 09-10	Estimated 10-11	Proposed 11-12
51500	ELECTION COMMISSION			
101	County Official	51,198	63,704	62,515
162	Clerical Personnel	79,400	71,056	79,965
169	Part-Time Personnel	3,139	5,338	6,180
186	Longevity Pay	2,093	1,869	1,869
192	Election Commission	5,225	9,300	9,300
193	Election Workers	20,990	45,060	25,000
196	In-Service Training	3,244	3,500	2,500
201	Social Security	10,228	10,860	11,515
204	State Retirement	11,770	12,174	12,861
205	Employee Health Insurance	26,238	21,969	26,640
206	Life Insurance	183	165	219
208	Dental insurance	1,207	1,007	1,208
305	Audit Service	0	4,534	0
307	Communication	2,403	3,000	2,500
320	Dues & Memberships	275	300	275
332	Legal Notices, Recording, Court Costs	2,517	5,000	5,000
336	Maintenance & Repair Services - Equipment	16,157	3,500	3,000
337	Maintenance Agreement	0	9,843	10,220
349	Printing, Stationery and Forms	9,061	15,000	15,000
351	Rentals	800	1,250	800
355	Travel	1,728	2,000	3,000
399	Other Contracted Services	14,567	15,200	9,200
435	Office Supplies	1,910	2,000	3,000
599	Other Charges	1,907	2,000	2,000
731	Voting Machines	0	0	0
	TOTAL ELECTION COMMISSION	266,240	309,629	293,768
		Actual 09-10	Estimated 10-11	Proposed 11-12
51600	REGISTER OF DEEDS			
101	County Official	63,954	70,838	69,461
106	Deputies	109,871	109,244	115,066

General Fund
Fiscal Year 2011-2012

169	Part-time Personnel	16,299	14,754	17,119
186	Longevity Pay	3,076	3,076	3,076
201	Social Security	13,841	14,356	15,661
204	State Retirement	15,699	16,319	16,715
205	Employee Health Insurance	32,030	32,229	33,300
206	Life Insurance	219	219	219
208	Dental Insurance	1,509	1,510	1,510
307	Communications	1,292	1,400	1,400
320	Dues & Memberships	512	700	700
334	Maintenance Agreements	18,524	20,546	20,497
349	Printing, Stationery and Forms	5,736	2,000	2,500
355	Travel	0	0	200
435	Office Supplies	761	1,000	1,200
508	Premiums on Corporate Surety Bonds	100	100	100
599	Other Charges	34	500	500
	TOTAL REGISTER OF DEEDS	283,457	288,791	299,224
		Actual 09-10	Estimated 10-11	Proposed 11-12
51740	ENGINEERING (Communication System)			
307	Communication	0	0	600
336	Maintenance & Repair Services	4,039	20,000	24,000
330	Lease Payments	22,158	18,144	18,144
452	Utilities	5,917	9,400	12,000
425	Gasoline/Diesel	3,671	800	3,600
418	Equipment Parts	0	0	15,000
499	Other Supplies & Materials	1,700	1,700	1,700
717	Maintenance Equipment	22,880	0	0
	TOTAL ENGINEERING	60,365	50,044	75,044
		Actual 09-10	Estimated 10-11	Proposed 11-12
51800	COUNTY BUILDINGS			
105	Supervisor	34,700	34,700	36,036
166	Custodial Personnel	159,671	156,457	168,179
186	Longevity Pay	3,893	3,249	3,893
187	Overtime Pay	3,952	4,138	5,000
201	Social Security	15,963	15,581	16,814
204	State Retirement	18,560	18,327	19,583
205	Employee Health Insurance	50,131	49,586	53,280
206	Life Insurance	321	313	327

General Fund
Fiscal Year 2011-2012

208	Dental Insurance	2,364	2,340	2,415
299	Other Fringe Benefits	7,026	7,144	6,680
335	Maintenance & Repair Service - Buildings	49,800	92,000	120,000
355	Travel	81	50	200
425	Gasoline/Diesel	5,931	6,650	7,620
435	Office Supplies	437	600	600
451	Uniforms	1,779	2,500	2,500
452	Utilities	86,335	92,000	92,000
	TOTAL COUNTY BUILDINGS	440,944	485,635	535,127
		Actual 09-10	Estimated 10-11	Proposed 11-12
51900	OTHER GENERAL ADMINISTRATION			
105	Supervisor	30,243	30,243	31,407
142	Mechanics	26,104	26,104	27,109
186	Longevity Pay	886	886	886
201	Social Security	4,493	4,528	4,710
204	State Retirement	5,210	5,293	5,486
205	Employee & Dependent Insurance	12,607	12,836	13,320
206	Life Insurance	111	111	111
208	Dental Insurance	603	604	604
299	Other Fringe Benefits	1,502	2,168	2,168
307	Communications	1,252	1,000	1,000
425	Gasoline	1,388	1,000	1,000
433	Lubricants	9,983	14,600	12,000
451	Uniforms	1,636	1,600	1,600
452	Utilities	4,854	5,100	5,100
499	Other Supplies & Materials	4,188	5,200	5,200
	TOTAL OTHER GENERAL ADMINISTRATION	105,060	111,273	111,701
		Actual 09-10	Estimated 10-11	Proposed 11-12
51910	Preservation of Records			
106	Archivist	0	0	0
169	Part-time Personnel	0	0	6,282
196	In Service Training	0	0	400
201	Social Security	0	0	481
307	Communication	0	0	960
349	Printing, Stationery, Forms	0	0	200
399	Other Contracted Services	0	0	300
437	Periodicals	0	0	200
499	Other Supplies & Materials	0	0	5,816

General Fund
Fiscal Year 2011-2012

	Total Preservation of Records	0	0	14,639
	TOTAL GENERAL GOVERNMENT	2,497,597	1,721,153	2,798,820
		Actual 09-10	Estimated 10-11	Proposed 11-12
52100	ACCOUNTING AND BUDGETING			
101	County Official	63,954	70,838	69,461
119	Accountants	193,743	204,400	212,269
140	Salary Supplements	8,520	0	0
186	Longevity Pay	7,495	7,380	7,495
201	Social Security	21,002	21,943	22,694
204	State Retirement	22,159	25,652	26,432
205	Employee & Dependent Insurance	44,101	45,054	46,620
206	Life Insurance	288	291	291
208	Dental Insurance	2,087	2,113	2,113
299	Other Fringe Benefits	4,111	5,279	7,428
307	Communication	2,544	2,709	2,675
317	Data Processing Services	1,000	1,000	1,000
332	Legal Notices, Recording & Court Costs	2,082	2,800	2,800
334	Maintenance Agreements	9,338	9,900	9,900
349	Printing, Stationery & Forms	8,508	9,005	9,005
355	Travel	309	500	1,900
435	Office Supplies	3,141	4,750	4,750
437	Periodicals	25	200	200
508	Premiums on Corporate Surety Bonds	350	175	200
	TOTAL ACC'TING AND BUDGETING	394,757	413,989	427,233
		Actual 09-10	Estimated 10-11	Proposed 11-12
52300	PROPERTY ASSESSOR'S OFFICE			
101	County Official	63,954	70,838	69,461
103	Assistants	183,107	165,424	205,331
186	Longevity Pay	3,164	2,921	3,165
196	In-Service Training	2,428	2,500	2,500
201	Social Security	18,866	17,879	21,264
204	State Retirement	22,195	21,311	24,766
205	Employee & Dependent Insurance	51,067	45,168	53,280
206	Life Insurance	307	264	324
208	Dental Insurance	2,414	2,189	2,415
307	Communication	1,047	1,255	1,000
317	Data Processing Services	35,492	35,945	36,500
320	Dues & Memberships	1,300	1,280	1,280

General Fund
Fiscal Year 2011-2012

334	Maintenance Agreement	3,995	4,500	4,500
338	Maintenance & Repair Services Vehicle	73	600	975
355	Travel	2,400	1,500	3,000
399	Other Contracted Services	20,350	20,000	20,000
425	Gasoline	575	1,950	1,120
435	Office Supplies	1,968	2,000	2,000
499	Other Supplies	1,297	300	300
508	Premiums on Corporate Surety Bonds	152	178	200
	TOTAL PROPERTY ASSESSOR	416,151	398,002	453,381
		Actual 09-10	Estimated 10-11	Proposed 11-12
52310	REAPPRAISAL PROGRAM			
162	Clerical Personnel	59,623	43,877	45,902
169	Part Time	0	5,587	14,348
186	Longevity Pay	790	110	950
196	In-Service Training	1,331	2,000	2,000
201	Social Security	4,618	3,904	4,682
204	State Retirement	3,954	3,919	4,175
205	Employee & Dependent Insurance	15,653	12,984	13,320
206	Life Insurance	90	75	72
208	Dental Insurance	754	579	604
317	Data Processing Services	12,510	12,300	12,300
338	Auto Repair	0	600	975
348	Postal Charges	2,078	1,700	20,000
355	Travel	6,197	500	3,000
414	Duplicating Sevices	1,000	1,000	1,000
425	Gasoline	0	1,000	1,120
435	Office Supplies	1,000	2,500	1,000
719	Office Equipment	0	0	0
	TOTAL REAPPRAISAL PROGRAM	109,598	92,635	125,447
		Actual 09-10	Estimated 10-11	Proposed 11-12
52400	COUNTY TRUSTEE'S OFFICE			
101	County Official	63,954	70,838	69,461
106	Deputies	139,841	139,364	145,504
186	Longevity Pay	4,706	4,706	4,706
201	Social Security	15,591	16,182	16,805
204	State Retirement	18,494	19,148	19,573
205	Employee & Dependent Insurance	39,357	38,666	39,960

General Fund
Fiscal Year 2011-2012

206	Life Insurance	255	246	255
208	Dental Insurance	1,810	1,787	1,812
307	Communication	1,195	1,400	1,255
320	Dues & Memberships	647	947	947
337	Maintenance & Repair Services Office			
	Equipment	5,134	5,385	5,654
349	Printing, Stationery and Forms	4,200	4,200	4,410
355	Travel	366	750	862
435	Office Supplies	1,800	2,600	1,890
508	Premiums on Corporate Surety Bonds	6,246	2,135	2,500
599	Other Charges	700	700	700
	TOTAL COUNTY TRUSTEE'S OFFICE	304,296	309,054	316,293
		Actual 09-10	Estimated 10-11	Proposed 11-12
52500	COUNTY CLERK'S OFFICE			
101	County Official	63,954	70,838	69,461
106	Deputies	266,995	265,367	278,006
186	Longevity Pay	4,920	4,921	4,921
201	Social Security	24,623	25,488	26,958
204	State Retirement	29,792	30,394	31,398
205	Employee & Dependent Insurance	77,290	78,994	79,920
206	Life Insurance	471	471	471
208	Dental Insurance	3,621	3,623	3,623
307	Communication	1,155	1,400	1,400
320	Dues & Memberships	662	1,075	750
337	Maintenance & Repair Service Office	18,219	20,700	15,737
349	Printing, Stationery and Forms	2,423	3,000	2,500
355	Travel	362	750	750
435	Office Supplies	4,959	5,000	4,500
508	Premiums on Corporate Surety Bonds	175	351	250
	TOTAL COUNTY CLERK'S OFFICE	499,621	512,372	520,644
	TOTAL FINANCE	1,724,423	1,726,053	1,842,999
		Actual 09-10	Estimated 10-11	Proposed 11-12
53100	CIRCUIT COURT			
101	County Official	63,954	70,838	69,461
106	Deputies	270,123	270,123	280,499
169	Temporaty/Part-time Personnel	8,505	10,553	9,300

General Fund
Fiscal Year 2011-2012

186	Longevity Pay	6,184	6,184	6,184
194	Jury & Witness Fees	13,936	20,000	20,000
201	Social Security	26,550	27,148	27,956
204	State Retirement	30,181	30,931	31,732
205	Employee & Dependent Insurance	70,223	70,595	73,260
206	Life Insurance	435	435	435
208	Dental Insurance	3,319	3,321	3,321
307	Communication	3,484	3,500	3,500
320	Dues & Memberships	512	1,000	1,000
337	Maintenance & Repair Service Office			
	Equipment	11,164	12,000	12,000
349	Printing, Stationery and Forms	7,343	7,500	7,500
355	Travel	0	400	400
435	Office Supplies	4,414	5,500	5,500
508	Premiums on Corporate Surety Bonds	1,255	1,155	1,500
799	Other Equipment	2,200	0	0
	TOTAL CIRCUIT COURT	523,782	541,183	553,549
		Actual 09-10	Estimated 10-11	Proposed 11-12
53300	GENERAL SESSIONS COURT			
102	Judge	138,676	148,002	148,474
161	Secretary	27,514	27,500	28,559
169	Part time	1,031	1,100	1,100
186	Longevity Pay	825	825	825
201	Social Security	10,918	11,142	13,690
204	State Retirement	14,814	15,711	15,847
205	Employee & Dependent Insurance	12,863	12,966	13,320
206	Life Insurance	111	111	111
208	Dental Insurance	603	604	604
307	Communication	1,002	1,000	1,000
309	Contracts With Government Agencies	67,677	126,764	126,764
320	Dues & Memberships	905	700	700
349	Printing, Stationery and Forms	55	200	200
355	Travel	969	1,000	1,000
435	Office Supplies	566	1,100	1,100
437	Periodicals	455	500	500
	TOTAL GENERAL SESSIONS COURT	278,984	349,225	353,794
		Actual 09-10	Estimated 10-11	Proposed 11-12
53400	CHANCERY COURT			

General Fund
Fiscal Year 2011-2012

101	County Official	63,954	70,838	69,641
106	Deputies	67,100	67,100	69,683
186	Longevity Pay	2,522	2,522	2,522
194	Jury & Witness Fee	0	0	2,000
201	Social Security	9,833	10,746	10,851
204	State Retirement	12,234	12,515	12,638
205	Employee & Dependent Insurance	19,167	19,383	19,980
206	Life Insurance	147	147	147
208	Dental Insurance	905	906	906
307	Communication	1,580	1,830	1,600
320	Dues & Memberships	742	800	800
337	Maintenance & Repair Services-Office			
	Equipment	9,615	18,664	18,664
349	Printing, Stationery and Forms	4,757	5,000	5,000
435	Office Supplies	3,000	4,000	4,000
508	Premiums on Corporate Surety Bonds	375	400	400
719	Office Equipment	0	400	400
790	Other Equipment	4,100	0	0
	TOTAL CHANCERY COURT	200,031	215,251	219,232
		Actual 09-10	Estimated 10-11	Proposed 11-12
53500	JUVENILE COURT			
112	Youth Service Officers	60,021	60,021	62,310
186	Longevity Pay	1,100	1,100	1,100
196	In-Service Training	0	450	450
201	Social Security	4,676	4,676	4,851
204	State Retirement	5,421	5,446	5,650
205	Employee & Dependent Insurance	12,863	12,966	13,320
206	Life Insurance	111	111	111
208	Dental Insurance	603	604	604
307	Communication	1,056	850	850
309	Contracts with Government Agencies	17,788	20,484	20,000
355	Travel	920	1,000	1,000
435	Office Supplies	871	1,000	1,000
	TOTAL JUVENILE COURT	105,430	108,708	111,246
		Actual 09-10	Estimated 10-11	Proposed 11-12
53700	JUDICIAL COMMISSIONERS			
101	County Official	65,684	65,063	68,645
105	Supervisor	31,700	31,700	32,920

General Fund
Fiscal Year 2011-2012

169	Part-time Personnel	30,610	28,785	37,281
186	Longevity Pay	2,028	1,826	2,028
196	In-Service Training	757	1,500	1,500
201	Social Security	9,947	9,744	10,777
204	State Retirement	5,736	8,784	9,230
205	Employee & Dependent Insurance	15,529	19,383	19,980
206	Life Insurance	108	117	117
208	Dental Insurance	1,031	1,208	1,208
349	Printing, Stationery and Forms	234	650	650
355	Travel	405	500	1,000
435	Office Supplies	325	500	500
508	Premiums on Corporate Surety Bonds	800	600	1,000
599	Other Charges	0	100	100
	TOTAL JUDICIAL COMMISSIONERS	164,894	170,460	186,936
		Actual 09-10	Estimated 10-11	Proposed 11-12
53800	PROBATE COURT			
161	Secretary(s)	142,900	142,900	148,402
186	Longevity Pay	4,292	4,292	4,292
201	Social Security	10,453	10,560	11,681
204	State Retirement	13,056	13,115	13,605
205	Employee & Dependent Insurance	32,030	32,349	33,300
206	Life Insurance	180	180	180
208	Dental Insurance	1,509	1,510	1,510
320	Dues & Memberships	0	300	300
337	Maintenance & Repair Services-Office			
	Equipment	7	400	400
349	Printing, Stationery and Forms	178	500	500
355	Travel	0	100	100
435	Office Supplies	500	500	500
	TOTAL PROBATE COURT	205,105	206,706	214,770
	TOTAL ADMINISTRATION OF JUSTICE	1,478,226	1,591,532	1,639,527
		Actual 09-10	Estimated 10-11	Proposed 11-12
53920	COURTROOM SECURITY			
106	Deputy	109,945	133,898	153,348
160	Guards	21,336	924	0
169	Part-time Personnel	18,180	9,747	12,394
186	Longevity Pay	2,119	828	1,700

General Fund
Fiscal Year 2011-2012

201	Social Security	11,580	10,422	12,809
204	State Retirement	8,993	12,086	13,815
205	Employee & Dependent Insurance	26,886	30,269	33,300
206	Life Insurance	140	178	178
208	Dental Insurance	1,283	1,409	1,812
	TOTAL COURTROOM SECURITY	200,462	199,761	229,356
		Actual 09-10	Estimated 10-11	Proposed 11-12
54110	SHERIFF'S DEPARTMENT			
101	County Official	70,350	77,921	76,407
106	Deputies	1,363,620	1,351,231	1,432,893
140	Salary Supplements	25,800	25,200	24,000
160	Guards	2,546	0	0
161	Secretaries	62,200	62,200	64,595
186	Longevity Pay	26,897	25,410	30,704
196	In-Service Training	12,947	5,000	5,000
201	Social Security	116,894	118,756	124,588
204	State Retirement	134,780	137,389	145,108
205	Employee & Dependent Insurance	278,302	278,602	306,360
206	Life Insurance	1,663	1,660	1,803
208	Dental Insurance	13,277	13,587	13,888
307	Communication	19,698	18,280	16,150
320	Dues & Memberships	300	2,300	2,300
322	Evaluation & Testing	2,369	3,000	3,000
336	Maintenance & Repair Services-Equipment	4,241	5,000	5,000
338	Maintenance & Repair Services-Vehicles	47,427	47,500	47,500
349	Printing, Stationery and Forms	1,110	2,000	2,000
355	Travel	9,279	5,000	5,000
368	Drug Treatment (D.A.R.E.)	0	800	800
399	Other Contracted Services	7,878	10,000	10,000
425	Gasoline/Diesel	142,589	162,555	186,850
435	Office Supplies	8,598	8,500	8,000
451	Uniforms	15,261	13,500	12,500
499	Other Supplies & Materials	33,606	34,000	34,000
508	Premiums on Corporate Surety Bonds	100	375	375
599	Other Charges	1,773	1,700	1,700
708	Communication Equipment	900	950	950
718	Motor Vehicles	117,608	17,700	117,700
790	Other Equipment	4,192	5,000	0
	TOTAL SHERIFF'S DEPARTMENT	2,526,205	2,435,116	2,679,171

General Fund
Fiscal Year 2011-2012

		Actual 09-10	Estimated 10-11	Proposed 11-12
54150	DRUG ENFORCEMENT - COPS			
187	Overtime Pay	9,526	12,572	0
	TOTAL DRUG ENFORCEMENT	9,526	12,572	0
		Actual 09-10	Estimated 10-11	Proposed 11-12
54210	JAIL			
131	Medical Personnel	30,701	43,081	60,482
146	Bus Drivers	30,623	32,968	31,676
160	Guards	947,649	1,063,018	1,111,032
162	Clerical Personnel	93,975	90,630	97,204
165	Caeteria Personnel	97,888	89,874	102,679
169	Temporary/Part-time Personnel	101,355	102,898	151,738
186	Longevity Pay	22,487	19,448	23,631
196	In-Service Training	610	2,500	6,200
201	Social Security	100,949	108,684	120,751
204	State Retirement	101,653	98,000	127,119
205	Employee & Dependent Insurance	264,058	307,953	339,660
206	Life Insurance	1,505	1,800	1,836
208	Dental Insurance	12,824	15,096	15,398
322	Evaluation & Testing	3,075	2,198	3,000
340	Medical & Dental Services	199,540	287,500	262,500
355	Travel	2,654	2,000	2,000
399	Other Contracted Services	1,334	0	0
422	Food Supplies	178,217	225,000	270,000
435	Office Supplies	6,175	6,175	6,175
451	Uniforms	14,726	7,000	10,675
452	Utilities	196,608	278,500	255,000
499	Other Supplies & Materials	94,086	76,023	75,000
599	Other Charges	23,502	23,775	23,775
706	Building Construction	2,995,542	0	0
709	Data Processing Equipment (City Grant)	0	4,952	5,045
710	Food Service Equipment	8,174	0	0
	TOTAL JAIL	5,529,910	2,889,073	3,102,576
		Actual 09-10	Estimated 10-11	Proposed 11-12
54240	JUVENILE SERVICES			
160	Guards	59,585	59,585	61,879

General Fund
Fiscal Year 2011-2012

169	Temporary/Part-time Personnel	54,058	56,472	59,386
186	Longevity Pay	892	892	892
201	Social Security	8,736	8,920	9,345
204	State Retirement	5,364	5,389	5,593
205	Employee & Dependent Insurance	8,702	8,948	13,320
206	Life Insurance	59	60	60
208	Dental Insurance	603	604	604
307	Communication	125	700	700
435	Office Supplies	350	500	500
452	Utilities	1,290	4,007	2,000
	TOTAL JUVENILE SERVICES	139,764	146,077	154,279
		Actual 09-10	Estimated 10-11	Proposed 11-12
54310	FIRE PREVENTION AND CONTROL			
105	Supervisor/Director	47,066	14,419	0
140	Salary Supplements	3,600	4,200	4,050
169	Temporary/Part-time Personnel	13,398	21,094	18,745
186	Longevity Pay	9,057	5,993	9,057
187	Overtime Pay	44,515	46,602	45,000
189	Other Salaries & Wages	268,568	257,402	260,215
196	In-Service Training	12,437	12,756	12,756
201	Social Security	28,518	25,607	25,786
204	State Retirement	32,947	29,339	28,362
205	Employee & Dependent Insurance	61,160	57,538	66,600
206	Life Insurance	402	332	399
208	Dental Insurance	3,017	2,667	3,019
299	Other Fringe Benefits	446	668	0
307	Communication	1,586	1,450	1,600
309	Contracts with Government Agencies	2,000	2,000	2,000
322	Evaluation & Testing	1,695	1,750	2,000
335	Maintenance & Repair Services-Buildings	11,189	15,500	15,500
336	Maintenance & Repair Services - Equipment	15,290	11,000	13,000
338	Maintenance & Repair Services-Vehicles	22,087	44,000	30,500
355	Travel	2,886	3,000	4,000
425	Gasoline/Diesel	20,296	26,655	30,470
435	Office Supplies	1,999	2,150	3,000
451	Uniforms	0	0	1,800
452	Utilities	49,932	54,900	54,900
499	Other Supplies & Materials	1,965	2,000	2,000
599	Other Charges	24,960	19,617	28,000
708	Communication Equipment (Pagers)	0	0	7,000
790	Rescue Equipment	0	0	3,800

General Fund
Fiscal Year 2011-2012

TOTAL FIRE PREVENTION AND CONTROL		681,016	662,639	673,559
		Actual 09-10	Estimated 10-11	Proposed 11-12
54410	CIVIL DEFENSE			
103	Assistant	28,100	28,100	29,182
105	Supervisor/Director	42,200	42,200	43,825
186	Longevity Pay	1,618	1,618	1,618
201	Social Security	5,665	5,681	5,833
204	State Retirement	6,605	6,649	6,794
205	Employee & Dependent Insurance	12,863	12,966	13,320
206	Life Insurance	111	111	111
208	Dental Insurance	603	604	604
299	Other Fringe Benefits	2,545	2,704	1,624
307	Communication	1,946	2,300	2,000
308	Consultants	2,700	0	0
338	Maintenance & Repair Vehicle	0	0	2,000
355	Travel	25	250	750
425	Gasoline/Diesel	655	900	1,125
435	Office Supplies	340	1,000	1,000
599	Other Charges	148	1,200	700
719	Office Equipment	0	0	500
799	Other Capital Outlay	43,269	0	25,000
	TOTAL CIVIL DEFENSE	149,393	106,283	135,986
		Actual 09-10	Estimated 10-11	Proposed 11-12
54420	RESCUE SQUAD			
312	Contracts With Private Agencies	6,750	8,550	8,550
	TOTAL RESCUE SQUAD	6,750	8,550	8,550
		Actual 09-10	Estimated 10-11	Proposed 11-12
54490	OTHER EMERGENCY MANAGEMENT			
105	Supervisor/Director	38,500	40,993	38,500
148	Dispatchers	501,182	485,868	528,597
169	Part-time Personnel	28,835	38,880	33,038
186	Longevity Pay	6,414	6,103	8,498
187	Overtime Pay	5,425	12,026	7,500
196	In Service Training	2,876	0	0
201	Social Security	44,179	44,583	47,134

General Fund
Fiscal Year 2011-2012

204	State Retirement	45,639	48,827	51,954
205	Employee & Dependent Insurance	137,430	139,188	159,840
206	Life Insurance	792	795	867
208	Dental Insurance	6,638	6,668	7,246
299	Other Fringe Benefits	2,776	3,014	0
322	Evaluation & Testing	0	1,000	1,000
435	Office Supplies	1,593	2,500	3,500
719	Office Equipment	1,769	0	2,000
	TOTAL OTHER EMER MANAGEMENT	824,048	830,445	889,674
		Actual 09-10	Estimated 10-11	Proposed 11-12
54610	COUNTY CORONER/MED EXAMINER			
199	Other Per Diem & Fees	49,345	60,000	60,000
	TOTAL COUNTY CORONER/MEDICAL EXAMINER	49,345	60,000	60,000
		Actual 09-10	Estimated 10-11	Proposed 11-12
54900	OTHER PUBLIC SAFETY			
106	Deputies/Reserve	7,889	13,446	14,789
196	In-Service Training	4,800	4,400	4,400
201	Social Security	970	1,391	1,468
204	State Retirement	62	78	100
599	Other Charges	4,672	4,200	4,200
716	Law Enforcement Equipment	0	0	0
	TOTAL OTHER PUBLIC SAFETY	18,393	23,515	24,957
	TOTAL PUBLIC SAFETY	10,134,812	7,374,031	7,958,108
		Actual 09-10	Estimated 10-11	Proposed 11-12
55110	LOCAL HEALTH CENTER			
166	Custodial Personnel	17,202	17,202	17,864
169	Part Time Personnel	17,580	0	0
186	Longevity Pay	2,147	2,148	2,565
187	Overtime Pay	1,425	0	0
189	Other Salaries (DGA)	258,524	289,747	349,800
201	Social Security	22,598	23,564	28,323

General Fund
Fiscal Year 2011-2012

204	State Retirement	17,652	27,541	32,987
205	Employee & Dependent Insurance	68,729	65,868	66,600
206	Life Insurance	348	504	504
208	Dental Insurance	2,917	3,019	3,019
299	Other Fringe Benefits	0	677	0
307	Communication	16,727	18,000	18,000
335	Building Maintenance	6,977	7,000	7,000
355	Travel	9,834	15,000	23,100
399	Other Contracted Services	5,669	7,000	7,000
413	Drugs & Medical Supplies	10,450	11,500	11,500
435	Office Supplies	9,816	10,500	10,500
452	Utilities	18,338	24,000	26,000
499	Other Supplies & Materials	5,509	5,000	5,000
594	Specialized Medical Treatment	11,995	0	0
599	Other Charges	329	500	500
	TOTAL LOCAL HEALTH CENTER	504,766	528,770	610,262
55120	RABIES & ANIMAL CONTROL	Actual 09-10	Estimated 10-11	Proposed 11-12
106	Deputy	46,216	51,051	56,206
169	Part Time Personnel	6,980	0	0
186	Longevity Pay	1,346	1,127	1,346
189	Other Salaries & Wages (on call)	6,007	4,608	0
196	In-Service Training	0	1,400	1,400
201	Social Security	4,140	4,345	4,450
204	State Retirement	4,582	4,500	5,183
205	Employee & Dependent Insurance	13,119	10,931	13,320
206	Life Insurance	69	63	72
208	Dental Insurance	578	529	604
299	Other Fringe Benefits	0	0	620
307	Communication	122	400	400
355	Travel	0	500	500
425	Gasoline	5,812	6,935	7,680
435	Office Supplies	132	250	200
451	Uniforms	1,020	1,254	1,254
499	Other Supplies & Materials	2,334	3,470	3,470
	TOTAL RABIES & ANIMAL CONTROL	92,457	91,363	96,705
		Actual 09-10	Estimated 10-11	Proposed 11-12
55130	AMBULANCE SERVICE			
105	Supervisor/Director	49,327	63,639	70,000

General Fund
Fiscal Year 2011-2012

131	Medical Personnel	878,711	895,755	971,033
161	Secretary	48,818	48,803	50,682
169	Part-Time Personnel	90,804	83,886	93,297
186	Longevity Pay	23,232	24,675	26,661
187	Overtime Pay	605,864	582,957	625,000
196	In-Service Training	3,487	8,500	6,000
201	Social Security	127,284	127,840	140,735
204	State Retirement	132,976	130,974	155,602
205	Employee & Dependent Insurance	278,434	277,660	299,700
206	Life Insurance	1,617	1,560	1,659
208	Dental Insurance	13,176	13,059	13,586
299	Other Fringe Benefits	2,777	3,856	3,000
307	Communication	8,786	9,000	9,000
308	Consultants	2,400	2,400	2,400
318	Debt Collection Services	19,283	13,000	10,000
335	Maintenance & Repair Services-Buildings	2,253	3,000	5,000
337	Maintenance & Repair Services - Office Equipment	945	1,500	1,500
338	Maintenance & Repair Services-Vehicles	30,000	43,250	50,000
355	Travel	650	1,000	1,500
399	Contracted Services	6,000	7,790	6,000
413	Drugs & Medical Supplies	84,142	93,500	102,000
425	Gasoline/Diesel	98,214	137,389	158,386
435	Office Supplies	7,164	9,000	9,000
451	Uniforms	0	14,500	12,000
452	Utilities	16,535	16,500	16,500
499	Other Supplies & Materials	15,905	16,000	16,000
599	Other Charges	7,037	8,000	8,000
718	Motor Vehicles	167,768	16,618	150,000
790	Other Equipment	25,000	0	0
	TOTAL AMBULANCE SERVICE	2,748,589	2,655,611	3,014,241
		Actual 09-10	Estimated 10-11	Proposed 11-12
55170	ALCOHOL AND DRUG PROGAMS			
103	Assistant	31,100	31,100	32,297
105	Supervisor/Director	32,165	32,165	33,403
186	Longevity Pay	1,898	1,898	1,898
201	Social Security	4,936	5,009	5,241
204	State Retirement	5,833	5,954	6,104
205	Employee & Dependent Insurance	13,119	13,035	13,320
206	Life Insurance	111	111	111
208	Dental Insurance	603	604	604
299	Other Fringe Benefits	598	1,660	908

General Fund
Fiscal Year 2011-2012

		Actual 09-10	Estimated 10-11	Proposed 11-12
	TOTAL ALCOHOL AND DRUG PRGM	90,363	91,536	93,886
55390	APPROPRIATION TO STATE			
316	Contribution	57,500	57,500	57,500
	TOTAL APPROPRIATION TO STATE	57,500	57,500	57,500
		Actual 09-10	Estimated 10-11	Proposed 11-12
55590	OTHER LOCAL WELFARE SERVICES			
169	Part Time Personnel	3,150	0	0
186	Longevity Pay	1,059	0	0
189	Other Salaries & Wages	118,525	0	0
201	Social Security	9,263	0	0
204	State Retirement	9,893	0	0
205	Employee & Dependent Insurance	13,076	0	0
206	Life Insurance	95	0	0
208	Dental Insurance	905	0	0
210	Unemployment Compensation	0	0	0
309	Contracts With Government Agencies	0	0	0
310	Contracts With Public Agencies	0	0	0
311	Contracts With Other School Systems	0	0	0
312	Contracts With Private Agencies	0	0	0
313	Contracts With Parents	0	0	0
314	Contracts With Public Carriers	0	0	0
315	Contracts With Vehicle Owners	0	0	0
316	Contributions	0	0	0
317	Data Processing Services	0	0	0
318	Deb Collection Service	0	0	0
348	Postal Charges	158	0	0
355	Travel	3,961	0	0
435	Office Supplies	2,698	0	0
513	Workman's Compensation Insurance	0	0	0
499	Other Supplies & Materials	152,260		
599	Other Charges	100,875	0	0
719	Office Equipment	180	0	0
	TOTAL OTHER WELFARE SERVICE	416,098	0	0
55900	OTHER PUBLIC HEALTH			
		Actual 09-10	Estimated 10-11	Proposed 11-12
	ANIMAL SHELTER			

General Fund
Fiscal Year 2011-2012

164	Attendant	20,803	19,003	21,601
169	Part-time Personnel	10,407	21,136	37,690
186	Longevity Pay	104	104	104
201	Social Security	2,407	3,029	4,614
204	State Retirement	1,889	1,702	2,015
205	Employee & Dependent Insurance	6,560	6,548	6,660
206	Life Insurance	36	36	36
208	Dental Insurance	302	302	302
299	Other Fringe Benefits	389	0	915
307	Communication	1,340	1,400	1,400
425	Gasoline	53	120	120
452	Utilities	11,038	10,000	12,852
499	Other Supplies & Materials	7,904	8,708	7,000
599	Other Charges	63	0	0
707	Building Improvements	0	0	10,000
790	Computer Software	0	1,000	0
	TOTAL ANIMAL SHELTER	63,295	73,088	105,309
	TOTAL PUBLIC HEALTH & WELFARE	3,973,068	3,497,868	3,977,903
		Actual 09-10	Estimated 10-11	Proposed 11-12
56300	SENIOR CITIZENS ASSISTANCE			
312	Contracts with Private Agencies	27,132	25,775	25,775
	TOTAL SENIOR CITIZENS ASSIST	27,132	25,775	25,775
		Actual 09-10	Estimated 10-11	Proposed 11-12
56500	LIBRARIES			
105	Supervisor/Director	42,212	43,800	45,486
106	Deputy	40,388	38,800	40,294
161	Secretary	25,314	25,314	26,274
162	Clerical Personnel	22,318	22,318	23,159
169	Temporary/Part-time Personnel	76,249	109,200	112,244
186	Longevity Pay	2,436	2,437	2,656
196	In Service Training	258	1,000	1,350
201	Social Security	16,017	18,496	19,322
204	State Retirement	10,265	11,954	12,504
205	Employee & Dependent Insurance	25,700	25,951	26,640
206	Life Insurance	177	183	183
208	Dental Insurance	1,182	1,208	1,208
299	Other Fringe Benefits	1,588	1,493	2,466
307	Communication	7,720	8,008	6,940

General Fund
Fiscal Year 2011-2012

309	Contracts with Government Agencies	3,532	0	0
335	Maintenance & Repair Services Buildings	5,845	5,000	5,845
337	Maintenance & Repair Services Office			
	Equipment	4,673	4,000	2,000
348	Postal Charges	2,500	2,500	4,000
349	Printing, Stationery and Forms	2,360	1,500	1,800
399	Other Contracted Services	10,441	2,700	12,592
432	Library Books	74,987	50,000	50,000
437	Periodicals	4,688	5,000	5,000
452	Utilities	39,057	63,175	64,000
499	Other Supplies & Materials	14,984	15,000	20,447
706	Building Construction	2,329,912	0	0
790	Computer Equipment	0	18,938	0
791	Other Construction	0	0	0
	TOTAL LIBRARIES	2,764,803	477,975	486,410
		Actual 09-10	Estimated 10-11	Proposed 11-12
56700	PARKS AND FAIR BOARDS			
105	Supervisor/Director	20,076	25,500	26,482
166	Custodial Personnel	17,701	17,701	18,381
169	Part-time Personnel	28,917	21,749	29,095
186	Longevity Pay	177	177	177
187	Overtime Pay	44	0	0
201	Social Security	5,260	4,967	5,730
204	State Retirement	3,535	2,800	4,082
205	Employee & Dependent Insurance	13,119	9,563	13,320
206	Life Insurance	111	111	111
208	Dental Insurance	603	574	604
299	Other Fringe Benefits	1,870	681	770
302	Advertising	0	0	3,460
307	Communication	517	750	950
404	Asphalt	0	3,000	0
425	Gasoline/Diesel	3,098	3,251	3,500
451	Uniforms	970	1,040	1,040
452	Utilities	42,337	47,250	47,250
499	Other Supplies & Materials	24,608	25,000	25,000
707	Building Improvements	0	49,154	0
790	Other Equipment	0	0	11,500
	TOTAL PARKS AND FAIR BOARDS	162,943	213,268	191,452

General Fund
Fiscal Year 2011-2012

304	Architect	0	25,000	0
312	Contract (Tourism @ Co. Mayor's Discretion)	43,643	41,461	28,500
316	Contributions (Playhouse & Apple Festival)	54,412	42,750	14,250
399	Other Contracted Services	20,000	0	0
	TOTAL TOURISM	118,055	109,211	42,750
		Actual 09-10	Estimated 10-11	Proposed 11-12
58190	OTHER ECONOMIC AND COMMUNITY DEVELOPMENT			
312	Contract with Chamber	0	0	50,000
791	Other Construction	8,157	0	0
706	Bldg Construction (CDBG)	262,713	33,280	371,720
	TOTAL OTHER ECONOMIC AND COMMUNITY DEVELOPMENT	270,870	33,280	421,720
		Actual 09-10	Estimated 10-11	Proposed 11-12
58300	VETERAN'S SERVICES			
101	County Official	20,412	21,400	22,224
186	Longevity	0	0	0
201	Social Security	1,562	1,625	1,700
204	State Retirement	730	1,907	1,980
205	Employee & Dependent Insurance	6,560	6,488	6,660
206	Life Insurance	33	36	36
208	Dental Insurance	277	302	302
307	Communication	699	900	1,000
320	Dues & Memberships	243	25	25
334	Maintenance Agreements	0	450	450
355	Travel	1,264	1,518	1,519
435	Office Supplies	1,768	2,800	2,800
	TOTAL VETERAN'S SERVICES	33,548	37,451	38,696
		Actual 09-10	Estimated 10-11	Proposed 11-12
58400	OTHER CHARGES			
506	Liability Insurance	186,031	208,000	225,000
510	Trustee's Commission	212,290	212,677	225,000
599	Other Charges	6,537	50,000	50,000

General Fund
Fiscal Year 2011-2012

	TOTAL OTHER CHARGES	404,858	470,677	500,000
		Actual 09-10	Estimated 10-11	Proposed 11-12
58500	CONTRIBUTIONS TO OTHER AGENCIES			
316	Contribution-FFG Volunteer Fire	0	0	10,500
	TOTAL CONTRIBUTIONS	0	0	10,500
		Actual 09-10	Estimated 10-11	Proposed 11-12
58600	EMPLOYEE BENEFITS			
189	Other Salaries & Wages	0	0	384,821
201	Social Security	0	0	29,440
204	Retirement	0	0	34,290
210	Unemployment Compensation	31,426	46,000	50,000
340	Medical & Dental Services	765	600	1,000
513	Workman's Compensation Insurance	409,747	430,000	450,000
	TOTAL EMPLOYEE BENEFITS	441,938	476,600	949,551
58801	WIA Youth Activities -ARRA Grant No.1			
189	Other Saleies & Wages	71,847		
599	Other Charges	10,975	0	0
	Total	82,822	0	0
	WIA Youth Activities -ARRA Grant No.2			
599	Other Charges	19,786	0	0
	Total	19,786	0	0
	WIA Youth Activities -ARRA Grant No.3			
599	Other Charges	50,878	0	0
	Total	50,878	0	0
58811	ARA Grant A			
716		0	36,329	0
	Total	0	36,329	0
		Actual 09-10	Estimated 10-11	Proposed 11-12
58900	MISCELLANEOUS			
348	Postal Charges	67,280	70,000	73,500
599	Other Charges	0	100	500

General Fund
Fiscal Year 2011-2012

	TOTAL MISCELLANEOUS	67,280	70,100	74,000
	TOTAL OTHER OPERATIONS	1,490,035	1,233,648	2,037,217
	TOTAL ESTIMATED EXPENDITURES	24,445,619	18,053,131	21,135,501
99100	Estimated Other Uses			
590	Operating Transfers	3,900,000	0	0
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	28,345,619	18,053,131	21,135,501
	Over/Under (-)	-5,516,239	359,392	-2,199,271
	Beginning Fund Balance 07/01	10,220,737	4,704,498	5,063,890
	Audit Adjustments	0	0	
	Ending Fund Balance 06/30	4,704,498	5,063,890	2,864,620

Courthouse Maintenance Fund
Fiscal Year 2011-2012

Cumberland County, Tennessee				
Courthouse and Jail Maintenance Fund				
Statement of Proposed Operations				
For The Fiscal Year Ending June 30, 2012				
Account	Description	Actual 09-10	Estimated 10-11	Proposed 11-12
	Estimated Revenue			
	Local Taxes			
40260	Litigations Tax - Special Purpose	60,145	60,000	60000
	Total Local Taxes	60,145	60,000	60,000
49000	Other Sources (non revenue)			
49200	Notes Issued	0		
	Total Other Sources	0	0	
	Total Estimated Revenues	60,145	60,000	60,000
	Estimated Expenditures			
51000	General Government			
		Actual 09-10	Estimated 10-11	Proposed 11-12
51800	County Buildings			
308	Consultant	0	0	0
335	Maintenance Buildings	93586	25800	0
707	Building Improvements	0	0	0
712	Heating & Air Conditioning	16000	33500	32000
	Total	109,586	59,300	32,000
58000	Other Operations			
58400	Other Charges			
510	Trustee's Commission	601	700	700
	Total	601	700	700
82100	Principal			
82110	General Government			
602	Principal on Notes	0	0	0
	Total	0	0	0
	Total Estimated Expenditures	110,187	60,000	32,700
	Over/Under(-)	-50,042	0	27,300
	Beginning Fund Balance 07/01	153,735	103,693	103,693
	Ending Fund Balance 06/30	103,693	103,693	130,993

Sanitation Fund
Fiscal Year 2011-2012

	A	B	C	D	E
1		Cumberland County, Tennessee			
2		Solid Waste/Sanitation Fund			
3		Statement of Proposed Operations			
4		For the Fiscal Year Ending June 30, 2012			
5	Account	Description			
6	No.		Actual 09-10	Estimated 10-11	Proposed 11-12
7					
8		Estimated Revenues			
9	40000	Local Taxes			
10	40110	Current Property Taxes	1469551	1680678	1,891,120
11	40120	Trustee's Collection Prior Year	0	44748	44,748
12	40130	Cir Clek/CI & Master Collection Prior Year	0	10212	10,212
13	40140	Intrest & Penalty	2198	12182	10,000
14		Total Local Taxes	1,471,749	1,747,820	1,956,080
15					
16	42000	Fines, Forfeitures and Penalties			
17	42300	General Session Court	0	0	
18	42310	Fines	0	200	0
19		Total Fines, Forfeitures and Penalties	0	200	0
20					
21	43000	Charges for Current Services			
22	43100	General Service Charges			
23	43110	Tipping Fees	0	0	5,000
24		Total Charges for Current Services	0	0	5,000
25					
26	44000	Other Local Revenues			
27	44100	Recurring Items			
28	44145	Sale of Recycled Materials	230873	359018	375,000
29		Total Other Local Revenues	230,873	359,018	375,000
30					
31	44500	Nonrecurring Items			
32	44530	Sale of Equipment	0	0	0
33		Total NonRecurring Items	0	0	0
34					
35	46000	State of Tennessee			
36	46100	General Government Grants			
37	46170	Solid Waste Grants (Tires)	0	0	46,300
38	46430	Litter Program	49834	43260	61,312
39					
40		Total State of Tennessee	49,834	43,260	107,612
41					
42	48000	Other Governments & Citizens Groups			
43	48100	Other Governments			
44	48140	Contracted Services	0	5730	2,865
45		Total Other Governments	0	5,730	2,865
46					
47					
48	49000	Other Sources			
49	49800	Transfers In			
50		Total Other Sources	0	0	0
51					
52		Total Est. Revenues & Other Sources	1,752,456	2,156,028	2,446,557
53					
54					
55		Estimated Expenditures			
56					
57	55000	Public Health & Welfare			
			Actual 09-10	Estimated 10-11	Proposed 11-12
58	55731	Waste Pickup			
59	149	Laborers	114087	107192	120,364
60	169	Part-time Personnel	7799	0	0

Sanitation Fund
Fiscal Year 2011-2012

	A	B	C	D	E
61	186	Longevity Pay	2020	936	1,658
62	187	Overtime	191	32	500
63	201	Social Security	9538	8376	9,569
64	204	State Retirement	9246	9479	11,190
65	205	Employee & Dependent Insurance	30081	32289	33,300
66	206	Life Insurance	140	150	180
67	208	Dental Insurance	1433	1510	1,510
68	299	Other Fringe Benefits	1120	1875	3,063
69	412	Diesel Fuel	44532	52532	67,500
70	451	Uniforms	1250	1220	1,800
71	499	Other Supplies & Materials	32745	48450	48,450
72	718	Motor Vehicles	0	0	0
73	724	Site Developments	0	0	0
74	790	Other Equipment	0	0	0
75		Total Waste Pickup	254,182	264,041	299,083
76					
			Actual 09-10	Estimated 10-11	Proposed 11-12
77	55732	Convenience Centers			
78	160	Guards	30737	0	0
79	169	Part-time Personnel	344806	355934	379,500
80	186	Longevity	0	0	0
81	187	Overtime Pay	1627	201	2,250
82	188	Bonus Payments	0	0	0
83	201	Social Security	29763	26183	29,204
84	204	State Retirement	2097	0	0
85	205	Employee & Dependent Insurance	6463	0	0
86	206	Life Insurance	23	0	0
87	208	Dental Insurance	302	0	0
88	214	Termination Benefits	44989	0	0
89	299	Other Fringe Benefits	412	0	0
90	310	Contracts with other Public Agencies	0	0	0
91	312	Contracts with Private Agencies	0	343630	1,000,000
92	330	Lease Payments	9800	9800	9,800
93	359	Disposal Fees	0	654343	0
94	451	Uniforms	6177	5750	6,000
95	452	Utilities	39733	33950	33,000
96	499	Other Supplies & Materials	10379	12000	15,500
97	706	Building Construction	0	0	0
98	724	Site Development	0	0	0
99	790	Other Equipment	0	0	0
100		Total Convenience Centers	527,308	1,441,791	1,475,254
101					
			Actual 09-10	Estimated 10-11	Proposed 11-12
102	55751	Recycling Center			
103	105	Director Solid Waste	0	0	38,113
104	149	Laborers	57057	57182	133,813
105	169	Part-time Personnel	41496	26895	30,720
106	186	Longevity Pay	1658	510	2,201
107	187	Overtime	390	124	500
108	201	Social Security	7740	6556	15,975
109	204	State Retirement	4227	4925	18,606
110	205	Employee & Dependent Insurance	22104	25474	43,290
111	206	Life Insurance	108	123	273
112	208	Dental Insurance	1031	1183	1,962
113	299	Other Fringe Benefits	981	981	3,478
114	312	Contracts with Private Agencies	0	0	63,000
115	355	Travel	677	860	1,600
116	412	Diesel Fuel	2652	5266	7,000
117	435	Office Supplies	1988	1200	3,650
118	451	Uniforms	2454	1775	1,800
119	452	Utilities	9599	9635	13,500
120	499	Other Supplies & Materials	40269	42410	42,410
121	706	Building Construction	0	0	0

Sanitation Fund
Fiscal Year 2011-2012

	A	B	C	D	E
122	707	Building Improvements	4800	7885	0
123	724	Site Development	0	0	0
124	790	Other Equipment	3504	0	0
125		Total Recycling Center	202,735	192,984	383,779
126					
127	55770	Post Closure Care Cost			
128	143	Equipment Operator	0	0	11,995
129	186	Longevity	0	0	107
130	201	Social Security	0	0	926
131	204	State Retirement	0	0	1,078
132	205	Employee & Dependent Insurance	0	0	3,330
133	206	Life Insurance	0	0	18
134	208	Dental Insurance	0	0	151
135	366	Contracts for Post Closure Cost	0	0	14,000
136	452	Utilities	0	0	16,000
137	499	Other Supplies & Materials	0	0	45,000
138	599	Other Charges	0	0	200,000
139		Total Landfill Operation & Maintenance	0	0	292,605
140					
141	58000	Other General Government	Actual 09-10	Estimated 10-11	Proposed 11-12
142	58400	Other Charges			
143	510	Trustee's Commission	31686	38074	34,000
144		Total Other Charges	31,686	38,074	34,000
145					
146	58600	Employee Benefits	Actual 09-10	Estimated 10-11	Proposed 11-12
147	210	Unemployment Compensation	3122	4800	7,000
148	513	Worker's Compensation	72930	65600	82,000
149		Total Employee Benefits	76,052	70,400	89,000
150					
151	60000	Highways	Actual 09-10	Estimated 10-11	Proposed 11-12
152	64000	Litter and Trash Collection			
153	106	Deputies	44176	40914	45,591
154	186	Longevity Pay	445	204	204
155	201	Social Security	3484	3206	3,563
156	204	State Retirement	3988	2900	4,150
157	205	Employee & Dependent Insurance	12863	12541	13,320
158	206	Life Insurance	72	72	72
159	208	Dental Insurance	603	604	604
160	299	Other Fringe Benefits	927	785	785
161	307	Communications	0	0	150
162	355	Travel	400	262	400
163	412	Diesel Fuel	1548	3171	3,700
164	435	Office Supplies	165	75	400
165	451	Uniforms	2	0	500
166	499	Other Supplies & Materials	1552	1898	1,900
167	718	Motor Vehicle	0	0	
168		Total Litter and Trash Collection	70,225	66,632	75,339
169					
170		Total Estimated Expenditures	1,162,188	2,073,922	2,649,061
171					
172					
173		Over/Under(-)	165,268	82,106	-202,504
174					
175		Beginning Fund Balance 07/01	249,769	415,037	497,143
176					
177		Ending Fund Balance 06/30	415,037	497,143	294,639

Drug Fund
Fiscal Year 2011-2012

Cumberland County, Tennessee				
Drug Control Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2012				
		Actual 09-10	Estimated 10-11	Proposed 11-12
Account No.	Description			
	Estimated Revenues			
42000	Fines, Forfeitures and Penalties			
42600	<u>Other Courts In County</u>			
42640	Drug Control Fines	11,918	14,000	14000
42900	<u>Other Fines, Forfeitures & Penalties</u>			
42910	Proceeds from Confiscated Property	54,185	0	0
	Total Fines, Forfeitures and Penalties	66,103	14,000	14,000
	44570 Nonrecurring Items			
44570	Contributions & Gifts	0	0	0
	Total Nonrecurring Items	0		
	Total Estimated Revenue	66,103	14,000	14,000
	Estimated Expenditures			
		Actual 09-10	Estimated 10-11	Proposed 11-12
54000	Public Safety			
54150	Drug Enforcement			
196	In Service Training	230	800	800
307	Communications	290	1,800	1800
319	Confidential Drug Enforcement Payments	0	5,000	5000
338	Maintenance & Repair - Vehicles	2,470	2,500	2500
499	Other Supplies & Materials	307	3,000	3000
709	Data Processing Equipment	37165	0	0
716	Law Enforcement Equipment	145	7,125	7125
718	Motor Vehicles		100,000	0
	Total Drug Enforcement	40,607	120,225	20,225
58000	Other Charges			
58400	Other Charges			
510	Trustee' s Commission	117	150	150
	Total Other Charges	117	150	150
	Total Estimated Expenditures	40,724	120,375	20,375
	Over/Under(-)	25,379	-106,375	-6,375
	Beginning Fund Balance 07/01	242,174	267,553	161,178
	Ending Fund Balance 06/30	267,553	161,178	154,803

**Highway Fund
Fiscal Year 2011-2012**

Cumberland County, Tennessee				
Highway/Public Works Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2012				
Account No.	Description	Actual 09-10	Estimated 10-11	Proposed 11-12
	ESTIMATED REVENUES			
40000	Local Taxes			
40280	Mineral Severance Tax	25,804	22,785	61,500
	TOTAL LOCAL TAXES	25,804	22,785	61,500
43000	General Service Charges			
43190	Other General Service Charges	3,500	3,500	3,500
	TOTAL GENERAL SERVICE CHARGES	3,500	3,500	3,500
44000	OTHER LOCAL REVENUES			
44130	Sale of Materials & Supplies	0	0	100
44145	Sale Of Recycled Materials	0	4,602	4,700
44170	Miscellaneous Refunds	0	0	100
44530	Sale of Equipment	0	0	100
	TOTAL OTHER LOCAL REVENUES	0	4,602	5,000
46000	STATE OF TENNESSEE			
46410	Bridge Program	0	0	0
46420	State Aid Program	207,231	277,002	288,013
46490	Other Public Work Grants	0	0	0
46920	Gasoline & Motor Fuel Tax	2,076,198	2,064,895	2,061,700
46930	Petroleum Special Tax	37,587	37,668	37,668
46980	Other State Grants	0	0	0
	TOTAL STATE OF TENNESSEE	2,321,016	2,379,565	2,387,381
48000	Other Government & Citizens Groups			
48140	Contracted Services	25,000	0	0
	Total	25,000	0	0
	Total Estimated Revenues	2,375,320	2,410,452	2,457,381
	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	2,375,320	2,410,452	2,457,381

**Highway Fund
Fiscal Year 2011-2012**

	ESTIMATED EXPENDITURES	Actual 09-10	Estimated 10-11	Proposed 11-12
61000	ADMINISTRATION			
101	County Official	70,350	77,921	76,407
103	Assistant	35,630	35,606	36,830
186	Longevity Pay	1,069	1,068	1,068
187	Overtime Pay	2,621	2,849	2,849
201	Social Security	8,302	9,089	9,067
204	State Retirement	9,802	10,586	10,561
205	Employee Health Insurance	13,119	13,320	13,320
206	Life Insurance	111	111	111
208	Dental Insurance	603	604	604
299	Other Fringe Benefits	842	1,371	1,371
320	Dues & Memberships	4,417	4,457	4,457
331	Legal Services	0	500	1,000
337	Maintenance & Repair Office Equipment	0	500	500
348	Postal Charges	53	100	100
349	Printing, Stationery & Forms	0	200	500
355	Travel	3,000	3,000	3,500
435	Office Supplies	1,220	1,500	2,000
599	Other Charges	905	1,557	2,000
709	Data Processing Equipment	0	0	2,000
	TOTAL ADMINISTRATION	152,044	164,339	166,245
62000	HIGHWAY & BRIDGE MAINTENANCE	Actual 09-10	Estimated 10-11	Proposed 11-12
144	Equipment Operators-Heavy	306,657	297,100	255,788
147	Truck Drivers	122,146	90,500	153,792
149	Laborers	64,253	72,600	145,995
186	Longevity Pay	13,960	10,100	10,100
187	Overtime Pay	30,779	30,000	30,000
201	Social Security	41,535	39,537	45,736
204	State Retirement	46,812	46,049	53,269
205	Employee Health Insurance	100,262	106,000	119,880
206	Life Insurance	528	530	648
208	Dental Insurance	4,953	5,000	5,435
299	Other Fringe Benefits	6,068	16,520	2,183
399	Other Contracted Services	8,876	30,000	50,000
403	Asphalt-Cold Mix	38,218	35,000	50,000
404	Asphalt-Hot Mix	305,203	312,000	500,000
405	Asphalt-Liquid	428,477	175,000	200,000
409	Crushed Stone	125,057	125,000	100,000
440	Pipe-Metal	11,212	12,000	40,000
443	Road Signs	7,764	15,000	8,000
444	Salt	3,490	14,200	20,000
445	Sand	551	1,900	2,000
455	Wood Products	0	0	1,000
499	Other Supplies & Materials	145	700	2,000
	TOTAL HIGHWAY AND BRIDGE MAINTENANCE	1,666,946	1,434,736	1,795,826
63100	OPERATION & MAINTENANCE OF EQUIPMENT	Actual 09-10	Estimated 10-11	Proposed 11-12

**Highway Fund
Fiscal Year 2011-2012**

142	Mechanics	89,856	89,857	63,072
186	Longevity Pay	3,027	832	832
187	Overtime Pay	1,565	3030	3,000
201	Social Security	7,307	7,434	5,202
204	State Retirement	8,472	8,658	6,058
205	Employee Health Insurance	19,423	19,980	13,320
206	Life Insurance	108	108	72
208	Dental Insurance	905	906	604
299	Other Fringe Benefits	1,067	3,456	1,092
329	Laundry Service	1,992	2,000	2,000
412	Diesel Fuel	72,668	80,000	90,087
418	Equipment & Machinery Parts	31,056	53,994	50,000
425	Gasoline	34,381	36,000	36,390
433	Lubricants	5,030	5,700	7,000
450	Tires & Tubes	12,177	15,000	15,000
	TOTAL OPERATION AND MAINTENANCE OF EQUIPMENT	289,034	326,955	293,729
65000	OTHER CHARGES	Actual 09-10	Estimated 10-11	Proposed 11-12
307	Communication	6,498	6500	7,000
415	Electricity	3,854	5000	5,500
434	Natural Gas	6,531	4500	5,000
454	Water & Sewer	812	1000	1,200
508	Premiums on Bonds	0	350	350
510	Trustee's Commission	21,305	22000	23,000
511	Vehicle & Equipment Insurance	49,955	52100	55,000
599	Other Charges	4,140	7000	7,000
	TOTAL OTHER CHARGES	93,095	98,450	104,050
66000	EMPLOYEE BENEFITS	Actual 09-10	Estimated 10-11	Proposed 11-12
189	Other Saleries & Wages	5,956	0	0
201	Social Security	0	0	0
204	State Retirement	0	0	0
210	Unemployment Comp	0	0	0
513	Worker's Compensation	59,254	65,000	70,000
	TOTAL EMPLOYEE BENEFITS	65,210	65,000	70,000
68000	CAPITAL OUTLAY	Actual 09-10	Estimated 10-11	Proposed 11-12
705	Bridge Construction	0	0	0
708	Communication Equipment	0	0	1,000
726	State Aid Projects	280,993	351354	384,017
790	Other Equipment	0	0	100,000
791	Other Construction	0	0	0
	TOTAL CAPITAL OUTLAY	280,993	351,354	485,017
	Total Expenditures	2,547,322	2,440,834	2,914,867
	Revenues Over Expenditures	-172,002	-30,382	-457,486
	Beginning Fund Balance 07/01	1,165,293	993,291	962,909
	Ending Fund Balance 06/30	993,291	962,909	505,423

	Cumberland County Schools Budget				
General Purpose School Fund					
Statement of Estimated Revenues					
For Fiscal Year Ending June 30, 2012					
Account	Description			6/10/11	
No.		Audit	Budget	YTD	Proposed
		2009-2010	2010-2011	2010-2011	2011-2012
40000	LOCAL TAXES				
40100	County Property Taxes				
40110	Current Property Taxes	6,946,968	7,841,277	7,936,650	7,632,020
40120	Trustee's Collection Prior Year	152,151	125,000	228,744	190,848
40130	Circuit/Clerk & Master	64,244	50,000	72,079	68,744
40140	Interest & Penalty	35,091	22,000	33,025	35,000
40200	COUNTY LOCAL OPTION TAXES				
40210	Local Option Sales Tax	7,061,110	7,173,000	6,110,968	7,532,251
40270	Business Tax	5,485	5,000	4,654	5,000
40280	Mineral Severance Tax				
40290	Other County Local Option Taxes				
40300	STATUTORY LOCAL TAXES				
40340	Coal Severance Tax				
40350	Interstate Communications Taxes		2,000	2,209	2,000
	TOTAL LOCAL TAXES	14,265,049	15,218,277	14,388,329	15,465,863
43000	CHARGES FOR CURRENT SERVICES				
	Employee Benefit Contributions				
43500	Education - Charges				
43512	Tuition - Other				
43517	Tuition - Other	87,227	215,000	69,564	80,000
43570	Receipts from Individual Schools	93,876	65,000	95,531	65,000
43990	Other Charges for Services				
	Criminal Background Fees	5,580			
	TOTAL CHARGES FOR CURRENT SERVICES	186,683	280,000	165,094	145,000
44100	OTHER LOCAL REVENUES	Audit	Budget	YTD	Proposed
	RECURRING ITEMS	2009-2010	2010-2011	2010-2011	2011-2012
		59,455			
44120	Lease/Rentals				
44130	Sale of Materials/Supplies				
44145	Sale of Surplus Materials	1,157		5,109	
44160	Retires' Insurance Payments	1,521	1,500	1,155	1,500
44170	Miscellaneous Refunds	155,489	45,000	99,602	45,000
44500	NONRECURRING ITEMS				
44520	Insurance Recovery				
44530	Sale of Equipment				
44540	Sale of Property	525			
44550	Resale of Materials - T&I House	143,000			

General Purpose School Fund					
Statement of Estimated Expenditures					
For Fiscal year ending June 30, 2012					
	Description				
Account				6/10/2011	
No.	EXPENDITURES	Audit	Budget	YTD	Proposed
71100	REGULAR INSTRUCTION	2009-2010	2010-2011	2010-2011	2011-2012
	PROGRAM				
116	Teachers	14,181,961	14,620,000	11,786,696	15,050,000
117	Career Ladder Program	233,585	230,000	212,600	215,000
127	Career Ladder Ext. Contracts-flow thru	62,960	74,000	14,445	64,000
128	Homebound Teacher	35,759	35,800	30,209	37,450
140	One time Bonus	46,324			
163	Educational Assistants	806,680	765,835	765,332	817,000
195	Certified Substitute Teachers	39,972	40,000	34,758	40,000
198	Non-Certified Substitutes	217,615	200,000	209,851	200,000
201	Social Security	1,151,716	1,221,371	960,872	1,256,394
204	State Retirement	991,355	1,422,098	1,140,009	1,463,458
206	Life Insurance	29,163	31,570	29,498	32,100
207	Medical Insurance	3,462,331	3,564,000	3,323,000	3,443,584
208	Dental Insurance	138,287	130,000	120,374	132,600
336	Maintenance & Repair Services	10,048	40,000	24,118	40,000
399	Other Contracted Services	146,554	150,000	85,436	118,000
429	Instructional Supplies	301,994	401,710	277,097	371,000
449	Textbooks	467,489	250,000	175,187	200,000
499	Other Supplies & Materials	7,945	8,000	7,143	15,000
535	Fee Waivers	10,000	10,000	10,000	10,000
599	Other Charges	34,408	36,000	30,188	36,000
722	Regular Instruction Equipment	286,336	230,000	150,721	198,000
790	Other Equipment	49,363	70,000	4,468	150,000
	TOTAL REGULAR INSTRUCTION	22,713,270	23,624,563	19,476,833	23,889,586
71150	ALTERNATIVE SCHOOLS	Audit	Budget	YTD	Proposed
	PROGRAM	2009-2010	2010-2011	2010-2011	2011-2012
116	Teachers	176,951	218,100	149,693	224,750
117	Career Ladder				
127	Extended Contract				
201	Social Security	13,198	16,685	11,204	17,200
204	State Retirement	11,360	19,738	13,547	20,350
206	Life Insurance	362	480	375	480
207	Medical Insurance	27,186	31,179	26,569	33,800
208	Dental Insurance	1,206	1,830	1,106	1,830
399	Other Contracted Services	1,000	1,000	1,000	1,000
	Copier Maint. Contract				
429	Instructional Supplies	1,500	1,500	1,500	1,500
499	Other Supplies and Materials	1,500	1,500	1,500	1,500
524	Staff Development	0			
535	Fee Waiver F& R Lunch Students	0			
790	Other Equipment	1,000	1,000	1,000	1,000

	TOTAL ALTERNATIVE SCHOOL	235,263	293,012	207,494	303,410
		Audit	Budget	YTD	Proposed
71200	SPECIAL EDUCATION PROGRAM	2009-2010	2010-2011	2010-2011	2011-2012
116	Teachers	1,454,514	1,402,250	1,207,342	1,431,600
117	Career Ladder Program	25,845	30,000	24,100	30,000
127	Career Ladder Extended Contracts		8,000	-	8,000
128	Homebound Teachers	10,691	35,000	24,326	51,950
163	Educational Assistants	51,494	50,400	48,359	51,300
171	Speech pathologists	126,549	123,600	109,596	126,700
189	Other Salaries & Wages	0			
195	Certified Substitute Teachers	3,473	5,000	56	5,000
198	Non-Certified Substitutes	8,382	15,000	1,737	15,000
201	Social Security	124,185	127,700	104,279	131,555
204	State Retirement	99,946	146,750	120,473	153,800
206	Life Insurance	2,523	3,780	2,246	3,780
207	Medical Insurance	349,355	398,944	327,512	379,260
208	Dental Insurance	12,163	13,420	12,163	13,420
312	Contracts With Private Agencies	4,875	5,000	5,000	
336	Maintenance & Repair Services-	200	200	-	200
	Copier repair and re-calibration of audiometers				
429	Instructional Supplies & Materials	5,100	5,000	5,000	8,700
449	Textbooks	0			
499	Other Supplies & Materials	1,830	500	500	500
	Non-instr. supplies (protocols, cleaning supplies, diaper wipes, etc.)				
599	Other Charges	500	500	500	500
	License renewal fees, misc student needs, etc.				
725	Special Education Equipment	5,000	1,000	1,000	1,000
	Specialized Equip., wheelchairs, hearing systems, etc.				
	TOTAL SPECIAL EDUCATION	2,286,626	2,372,044	1,994,189	2,412,265
	PROGRAM				
		Audit	Budget	YTD	Proposed
71300	VOCATIONAL EDUCATION	2009-2010	2010-2011	2010-2011	2011-2012
116	Teachers	1,322,884	1,549,348	1,291,081	1,627,188
117	Career Ladder Program	11,000	14,000	10,000	14,000
127	Career Ladder Extended Contracts				
163	Educational Clerk	14,078	13,900	13,531	14,650
195	Certified Substitute Teachers	1,268	750	336	750
198	Non-certified Substitutes	3,876	5,000	6,579	6,000
201	Social Security	101,485	121,099	98,674	127,188
204	State Retirement	83,005	142,721	118,389	149,833
206	Life Insurance	2,873	2,600	3,074	3,080
207	Medical Insurance	195,093	298,091	215,458	372,278
208	Dental Insurance	8,142	10,060	7,464	11,775
336	Maintenance & Repair Services	5,650	8,000	7,808	8,000
355	Travel	9,970	9,500	9,415	9,500
399	Other Contracted Services - TTC	41,475	48,550	45,231	45,550
429	Instructional Supplies & Materials	21,531	30,000	28,077	32,500

448	T & I Construction Materials-House	5,687	65,000	65,000	50,000
449	Textbooks - Not incl. in 71100	5,560	6,000	6,000	5,500
499	Other Suppl. & Materials - Teachers	1,813	2,000	1,878	2,000
599	Other Charges	15,569	15,600	15,231	15,000
730	Vocational Instruction Equipment	9,224	14,000	14,000	20,000
	TOTAL VOCATIONAL				
	EDUCATION PROGRAM	1,860,183	2,356,219	1,957,225	2,514,792
72000	SUPPORT SERVICES				
		Audit	Budget	YTD	Proposed
72110	ATTENDANCE	2009-2010	2010-2011	2010-2011	2011-2012
105	Supervisor/Director	107,678	108,900	66,902	87,000
117	Career Ladder Program	1,000	3,000	600	3,000
127	Extended Contract	0	2,000	-	2,000
201	Social Security	8,829	8,713	3,648	6,000
204	State Retirement	6,977	10,308	3,981	6,000
206	Life Insurance	141	150	150	80
207	Medical Insurance	11,734	12,814	9,259	6,000
208	Dental Insurance	302	610	276	302
355	Travel	259	500	500	1,500
499	Other Supplies & Materials	486	500	406	800
599	Other Charges	343	500	396	800
704	Attendance Equipment				
	TOTAL ATTENDANCE	137,749	147,995	86,119	113,482
		Audit	Budget	YTD	Proposed
72120	HEALTH SERVICES	2009-2010	2010-2011	2010-2011	2011-2012
131	Medical Personnel	144,587	206,720	194,057	212,950
169	Part time personnel	7,083	10,000	8,960	10,000
201	Social Security	10,880	16,579	17,151	17,056
204	Retirement	12,545	19,310	12,756	19,865
206	Life Insurance	296	480	288	480
207	Medical Insurance	42,829	72,420	48,412	70,000
208	Dental Insurance	2,412	3,660	2,362	3,660
355	Travel	124	500	77	500
399	Other Contracted Services	3,000	3,000	2,802	3,000
413	Medical Supplies - Gloves, Catheters	1,058	1,000	969	1,000
499	Other Suppl. & Materials - Office	2,500	2,500	2,446	2,500
524	Staff Development	356	500	455	500
599	Other Charges	0			
735	Health Equip.- Wheel Chairs, Cots	1,500	1,500	1,500	1,500
	TOTAL HEALTH SERVICES	229,170	338,169	292,235	341,511
		Audit	Budget	YTD	Proposed
72130	OTHER STUDENT SUPPORT	2009-2010	2010-2011	2010-2011	2011-2012

117	Career Ladder Program	4,600	5,000	3,600	5,000
123	Guidance Personnel	625,079	644,000	496,298	660,000
127	Career ladder Extended Contract				
201	Social Security	46,437	49,649	34,775	50,873
204	State Retirement	40,387	58,735	46,009	60,183
206	Life Insurance	1,004	1,160	1,013	1,160
207	Medical Insurance	158,770	165,121	127,267	155,000
208	Dental Insurance	4,219	4,575	4,146	4,575
322	Evaluation & Testing	21,093	40,000	35,588	50,000
355	Travel	600	1,000	918	1,000
499	Other Supplies & Materials	278	500	-	
524	In-Service/Staff Development	192	500	278	1,000
599	Other Charges	16,500	16,500	16,500	22,500
	Extra-curricular activities				
	TOTAL OTHER STUDENT				
	SUPPORT	919,159	986,740	766,391	1,011,290
		Audit	Budget	YTD	Proposed
72210	REGULAR INSTRUCTION	2009-2010	2010-2011	2010-2011	2011-2012
	PROGRAM				
105	Supervisor/Director	198,020	198,198	177,056	207,000
117	Career Ladder Program	22,200	23,000	21,000	23,000
127	Career Ladder Extended Contracts	12,000	12,000	340	12,000
129	Librarians	438,216	458,055	418,182	520,300
138	Instr. Computer Personnel	191,212	196,945	176,811	203,000
161	Secretary	33,902	34,870	31,689	35,607
201	Social Security	64,765	70,615	55,293	76,569
204	State Retirement	58,247	83,213	62,798	90,248
206	Life Insurance	1,250	1,560	1,199	1,560
207	Medical Insurance	145,697	165,000	140,373	165,000
208	Dental Insurance	6,333	6,500	5,604	6,500
308	Consultants - Speakers	0	2,500	-	2,500
336	Maintenance & Repair Services	0			
355	Travel	11,561	12,000	12,542	15,000
432	Library Books/Media - All Schools	75,316	90,000	88,536	112,500
499	Other Supplies & Materials - Office	0			
524	Staff Development	0	15,000	12,201	15,000
599	Other Charges				
	TOTAL REGULAR INSTRUCTION	1,258,719	1,369,456	1,203,623	1,485,784
		Audit	Budget	YTD	Proposed
72220	SPECIAL EDUCATION PROGRAM	2009-2010	2010-2011	2010-2011	2011-2012
105	Supervisor/Director	63,013	64,250	55,322	66,415
117	Career Ladder Program	4,000	4,000	4,000	4,000
124	Psychological Personnel	0			
127	Career Ladder Extended Contracts	0	4,000		4,000

161	Secretary(s)	22,761	24,200	21,992	23,400
162	Clerical Personnel	19,631	26,200	22,109	24,900
189	Other Salaries & Wages				
201	Social Security	8,421	9,400	7,656	9,390
204	State Retirement	8,275	11,100	9,298	11,035
206	Life Insurance	177	180	147	180
207	Medical Insurance	21,475	24,856	17,190	23,540
208	Dental Insurance	905	915	829	915
308	Consultants	0	500	-	500
336	Maintenance & Repair Services	1,178	1,200	1,003	1,200
355	Travel - All SPED personnel	11,672	1,200	1,200	1,400
499	Other Supplies & Materials	1,500	1,500	83	1,500
524	In-Service/Staff Development	0			
599	Other Charges	800	800	574	500
790	Other Equipment	500	500	500	500
	TOTAL SPECIAL EDUCATION				
	PROGRAM	164,308	174,801	141,904	173,375
		Audit	Budget	YTD	Proposed
72230	VOCATIONAL EDUCATION	2009-2010	2010-2011	2010-2011	2011-2012
	PROGRAM				
105	Vocational Director	62,796	66,722	63,442	63,733
117	Career Ladder	500	1,000	-	1,000
162	Clerical Personnel	31,933	36,808	33,782	36,807
201	Social Security	7,675	7,997	7,103	8,200
204	State Retirement	7,501	9,408	8,232	9,649
206	Life Insurance	98	120	111	120
207	Medical Insurance	11,053	11,956	10,242	11,838
208	Dental Insurance	603	610	553	606
355	Travel - Teachers & Stud.,COOP	7,075	7,000	6,981	7,000
499	Other Supplies & Materials	486	500	73	500
524	In-Service/Staff Development	1,128	1,000	1,168	1,000
599	Other Charges - Mtgs,Audit Team	749	500	413	500
	TOTAL VOCATIONAL PROGRAM	131,597	143,621	132,100	140,953
	Other Programs				
	On Behalf Payments to OPEB	248,657			
		Audit	Budget	YTD	Proposed
72310	BOARD OF EDUCATION	2009-2010	2010-2011	2010-2011	2011-2012
191	Board Fees - 9 Board Members	28,800	29,000	28,800	29,000
201	Social Security	2,203	2,220	2,203	2,219
204	State Retirement	1,330	2,590	734	2,584
206	Life Insurance	604			
207	Medical Insurance - Retirees	228,964	294,976	224,844	250,000
208	Dental Insurance	1,206	1,500	940	1,500
210	Unemployment Compensation	87,982	110,000	68,430	100,000
299	Other Fringe Benefits				
305	Audit Services - CPA	10,000	10,000	10,000	10,000
320	Dues & Memberships - TSBA	11,313	12,000	11,568	15,100

331	Legal Services - Attorney	31,121	35,000	26,028	35,000
355	Travel	10,652	10,000	11,100	10,000
399	Other Contracted Services	9,979	15,000	11,960	15,000
499	Other Supplies & Materials	898	1,000	345	2,000
508	Premium on Corporate Surety Bonds		400	350	500
510	Trustee's Commission	271,758	310,000	281,154	350,000
513	Workman's Compensation	169,152	190,000	185,916	203,234
599	Other Charges	1,739	2,000	2,013	3,000
	TOTAL BOARD OF EDUCATION	867,701	1,025,686	866,384	1,029,136
		Audit	Budget	YTD	Proposed
72320	OFFICE OF THE SUPERINTENDENT	2009-2010	2010-2011	2010-2011	2011-2012
101	Director	91,885	92,000	84,227.9	93,380
117	Career Ladder - CEO	1,000	1,000	1,000.0	1,000
201	Social Security	7,037	7,115	6,334.8	7,220
204	State Retirement	6,029	8,417	7,622.7	8,541
206	Life Insurance	74	75	75.0	75
207	Medical Insurance	5,527	6,035	5,121.2	5,748
208	Dental Insurance	302	305	276.4	305
320	Dues & Memberships	11,275	15,000	14,591.2	15,000
348	Postal Charges - Central Office	2,830	4,000	2,466.1	3,500
355	Travel	3,451	3,000	3,328.8	3,500
399	Other Contracted Services -	6,788	7,000	3,392.8	7,000
435	Office Supplies	5,023	5,000	3,318.1	7,000
533	TBI Fingerprinting	7,320	8,000	-	250
599	Other Charges	3,286	3,000	3,049.9	4,000
701	Administration Equipment	264	1,000	828.0	2,000
	TOTAL OFFICE OF				
	SUPERINTENDENT	152,091	160,947	135,633.0	158,519
		Audit	Budget	YTD	Proposed
72410	OFFICE OF THE PRINCIPAL	2009-2010	2010-2011	2010-2011	2011-2012
104	Principals	790,684	797,860	693,492	750,000
117	Career Ladder Program	0	-	2,630	6,000
127	Career Ladder Extended Contracts	14,660	15,000	25,320	15,000
139	Assistants	719,155	730,800	585,366	120,000
161	Secretaries	445,076	475,000	420,023	361,350
162	Clerical Personnel	203,464	220,000	188,539	200,000
201	Social Security	161,432	171,257	143,813	110,646
204	State Retirement	151,465	201,626	170,604	130,109
206	Life Insurance	3,063	3,600	3,281	2,600
207	Medical Insurance	428,076	468,000	390,622	311,500
208	Dental Insurance	19,053	20,500	17,415	15,330
355	Travel				5,000
524	Staff Development				6,000
599	Other Charges	7,800	8,000	6,012	8,000
	TOTAL OFFICE OF THE				

	PRINCIPAL	2,943,928	3,111,643	2,647,116	2,041,535
	* items decreased due to Ed Jobs Grant				
		Audit	Budget	YTD	Proposed
72610	OPERATION OF PLANT	2009-2010	2010-2011	2010-2011	2011-2012
166	Custodial Personnel	1,045,720	1,095,730	987,922	1,109,000
189	Other Salaries and Wages	-	10,000	66	10,000
201	Social Security	79,465	84,588	75,378	85,604
204	State Retirement	77,904	98,521	80,709	99,703
206	Life Insurance	2,035	2,160	2,052	2,160
207	Medical Insurance	262,854	270,000	250,743	300,874
208	Dental Insurance	15,078	17,080	13,545	17,080
307	Communication - Phone - All Schools	80,718	100,000	78,608	85,000
328	Janitorial Services	19,943	20,000	20,544	23,000
347	Pest Control	9,360	10,000	8,922	10,000
351	Rentals				
359	Disposal	21,171	36,000	24,206	32,000
363	Landfill	16,416	18,000	5,159	-
399	Other Contracted Services	19,431	20,000	15,326	80,500
410	Custodial Supplies	119,998	120,000	118,592	130,000
415	Electricity	1,528,930	1,700,000	1,517,326	1,500,000
434	Natural Gas	283,482	390,000	259,676	300,000
451	Uniforms	3,025	5,000	539	5,000
454	Water & Sewer	125,818	150,000	141,355	130,000
502	Building & Contents Insurance	232,459	233,000	232,905	266,447
599	Other Charges	241	1,500	867	1,500
699	Other Debt Service				361,056
720	Plant Operation Equipment	1,615	10,000	9,990	10,000
	TOTAL OPERATION OF PLANT	3,945,663	4,391,579	3,844,428	4,558,923
		Audit	Budget	YTD	Proposed
72620	MAINTENANCE OF PLANT	2009-2010	2010-2011	2010-2011	2011-2012
105	Supervisor/Director	43,930	44,811	41,076	45,706
161	Secretary	22,538	26,500	25,036	27,290
167	Maintenance Personnel	267,940	275,900	241,642	278,453
169	Part-time Personnel	12,956	15,000	8,321	17,000
201	Social Security	25,858	27,709	23,198	28,186
204	State Retirement	29,682	32,273	26,256	32,829
206	Life Insurance	434	560	396	560
207	Medical Insurance	57,562	60,000	52,562	68,964
208	Dental Insurance	3,317	4,270	3,041	3,650
334	Maintenance Agreement (Septic)	5,500	12,000	8,800	12,000
335	Maintenance & Repair Services	197,635	300,000	26,189	300,000
399	Other Contracted Services	38,063	40,000	23,279	40,000
418	Equipment & Machinery Parts	8,758	25,000	9,077	25,000
420	Lawn Care Supplies	8,709	10,000	4,881	10,000
459	Drainage and Septic materials	13,345	15,000	12,871	15,000
468	Chemicals	1,982	2,000	1,734	2,000
499	Other Supplies & Materials	42,753	45,000	42,241	45,000

599	Other Charges	6,482	12,000	2,722	12,000
712	HVAC Equipment	53,908	60,000	44,946	60,000
717	Maintenance Equipment	57,446	5,000	1,200	40,000
	TOTAL MAINTENANCE OF				
	PLANT	898,798	1,013,023	599,468	1,063,638
		Audit	Budget	YTD	Proposed
72710	TRANSPORTATION	2009-2010	2010-2011	2010-2011	2011-2012
105	Supervisor/Director	43,923	44,811	41,076	45,706
142	Mechanics	93,563	105,904	96,414	106,310
187	Overtime	649	1,000		1,200
146	Bus Drivers	839,392	880,000	819,867	880,000
162	Clerical Personnel	24,221	29,840	25,238	27,533
164	Bus Attendant	19,168	23,400	14,800	23,800
189	Other Salaries & Wages	18,567	23,880	17,475	19,906
201	Social Security	77,254	84,826	75,977	84,491
204	State Retirement	84,830	102,363	83,842	98,407
206	Life Insurance	2,813	3,400	2,664	3,300
207	Medical Insurance	410,323	426,837	382,448	466,464
208	Dental Insurance	21,285	22,000	21,285	24,462
313	Contracts with Parents	0	1,000		1,000
338	Maint/Repairs Vehicles	3,173	7,000	880	7,000
355	Travel	0	1,000	238	1,000
399	Other Contracted Services	5,172	22,240	16,475	17,800
418	Equipment & Machinery Parts	9,377	10,000	6,182	10,000
425	Fuel	254,851	350,000	398,097	468,000
433	Lubricants	8,070	10,000	5,987	12,000
435	Office Supplies	1,188	1,200	670	1,200
450	Tires & Tubes	27,884	29,000	27,363	29,000
453	Vehicle Parts	57,735	75,000	53,373	75,000
499	Other Supplies & Materials	6,708	7,000	4,700	7,000
524	Staff Development/ Training	2,677	3,000	1,726	3,000
599	Other Charges	2,985	3,000	2,867	3,000
729	Transportation Equipment - Buses	239,414	344,000	344,000	360,000
	TOTAL TRANSPORTATION	2,255,222	2,611,701	2,443,645	2,776,579
		Audit	Budget	YTD	Proposed
72810	CENTRAL AND OTHER	2009-2010	2010-2011	2010-2011	2011-2012
103	Assistants	81,169	87,244	80,047	80,850
105	Directors	43,858	45,082	42,842	46,000
117	Career Ladder	0	0		
127	Career Ladder-Extended Contract	0	0		
161	Secretary	30,949	35,694	32,761	36,200
162	Clerical Personnel	50,030	41,000	30,774	42,000
170	Security Coordinator	39,034	41,409	36,853	42,652
189	Other Salaries and Wages	1,523	31,570	15,592	31,570
201	Social Security	18,690	21,573	19,660	21,364
204	State Retirement	20,697	25,233	21,707	24,992
206	Life Insurance	219	300	180	300
207	Medical Insurance	25,052	29,224	24,930	26,000

208	Dental Insurance	1,508	1,525	1,382	1,525
355	Travel	2,264	3,000	2,127	3,000
399	Contracted Services	4,190	5,000	1,019	8,000
499	Other Supplies and Materials	16,330	10,000	8,188	10,000
599	Other Charges - Fee Waivers				
722	Equipment	2,499	1,500	300	1,500
	TOTAL CENTRAL AND OTHER	338,012	379,354	318,360	375,953
		Audit	Budget	YTD	Proposed
73300	COMMUNITY SERVICES	2009-2010	2010-2011	2010-2011	2011-2012
105	Director-Homeless & FRC	18,600	20,105	23,474	32,800
130	Social Workers	32,832	35,226	28,263	35,300
189	Other Salaries and Wages	56,660	80,000	55,081	80,000
201	Social Security	9,148	11,330	8,341	11,330
204	Retirement	6,299	6,070	5,889	6,068
206	Life Insurance	72	80	72	80
207	Medical Insurance	8,503	12,070	9,979	11,500
208	Dental Insurance	603	610	553	610
355	Travel	2,455	3,000	1,820	3,000
422	Food Supplies	613	2,000	1,042	2,000
499	Other Supplies and Materials	5,747	8,000	2,263	8,000
535	Fee Waiver (Clothing, Shoe)	4,336	15,600	16,909	15,000
599	Other Charges	1,106	4,000	3,204	4,000
	TOTAL COMMUNITY SERVICES	146,974	198,091	156,888	209,687
		Audit	Budget	YTD	Proposed
73400	PRESCHOOL	2009-2010	2010-2011	2010-2011	2011-2012
105	Director	19,457	19,800	19,800	20,120
116	Teachers	528,817	490,000	409,573	526,750
127	Career Ladder Extended Contract	0	1,000		1,000
163	Educational Assistants	132,872	136,500	125,297	141,000
189	Other Salaries and Wages	20,416	25,900	18,023	25,900
195	Substitute Teachers - Certified	140	2,000	112	1,000
198	Substitute Teachers - Non certified	10,668	10,000	7,829	8,000
201	Social Security	53,608	52,000	40,414	55,598
204	Retirement	47,205	60,000	46,768	64,453
206	Life Insurance	1,546	1,650	1,508	1,650
207	Health Insurance	178,188	188,500	158,767	175,000
208	Dental Insurance	4,222	8,200	4,071	8,200
355	Travel	2,961	6,000	2,782	5,000
429	Instructional Supplies and Materials	3,189	19,545	3,471	12,000
499	Other Supplies and Materials	1,479	15,000	7,288	2,000
524	In-service/Staff Development	2,947	12,000	4,037	6,000
599	Other Charges	15,613	15,000	5,231	1,424
722	Instructional Equipment	1,011	15,000	10,788	23,000
	TOTAL PRESCHOOL	1,024,339	1,078,095	865,760	1,078,095

		Audit	Budget	YTD	Proposed
76000	CAPITAL OUTLAY	2009-2010	2010-2011	2010-2011	2011-2012
76100	REGULAR CAPITAL OUTLAY				
307	Communications				
321	Engineering Services	5,400	50,000	14,701	50,000
331	Legal Services				
706	Building Construction	0	120,000	11,029	4,000,000
707	Building Improvements	205,082	1,509,287	751,914	200,000
715	Land				
724	Site Development	471	25,000	2,798	60,000
799	Other Capital Outlay	108,863	195,000	117,042	150,000
	Total Capital Outlay	319,816	1,899,287	897,485	4,460,000
	TOTAL EXPENDITURES	43,077,245	47,676,026	39,033,279	50,138,515
Fund Balance					
		Audit	Budget	Estimated	Proposed
	Excess of Estimated Revenues and Other Sources	2009-2010	2010-11	2010-2011	2011-2012
	Over (Under) Estimated Expenditures and Other Us	\$ -	\$ (2,328,069)	2,100,000	(4,262,254)
	Estimated Beginning Fund Balance	3,885,308	5,515,953	5,515,953	7,615,953
	Audit Adjustment -\$626,300				
	Estimated Ending Fund Balance/Reserves	3,885,308	3,187,884	7,615,953	3,353,699

Reserves	\$ 3,982,726
Fund balance	\$ 1,533,227
Total Fund Balance	\$ 5,515,953

Debt Service Fund
Fiscal Year 2010-2011

Cumberland County, Tennessee				
Debt Service Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2012				
Account No.	Description	Actual 09-10	Estimated 10-11	Proposed 11-12
	<u>Estimated Revenues</u>			
	LOCAL TAXES			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	1,990,183	2,126,448	2,296,360
40120	Trustee's Collection Prior	58,731	61,000	61,000
40130	Clerk & Master Collections	18,447	23,000	23,000
40140	Interest & Penalty	18,378	20,000	20,000
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	1,674,942	1,661,000	1,661,000
40266	Litigation Tax-Jail or Workhouse	261,148	244,270	244,270
	TOTAL LOCAL TAXES	4,021,829	4,135,718	4,305,630
	OTHER LOCAL REVENUES			
44100	<u>Recurring Items</u>			
44110	Investment Income	6,749	0	0
44500	<u>Non-Recurring Items</u>			
44510	Accrued Interest On Debt Issues	224,057	0	0
	TOTAL OTHER LOCAL REVENUES	230,806	0	0
	Total Estimated Revenues	4,252,635	4,135,718	4,305,630
	<u>Estimated Expenditures</u>			
82100	PRINCIPAL			
82110	General Government			
602	Principal on Notes	48,404	2,274,071	1,366,869
612	Principal on Other Loans Payable	820,450	829,820	939,190
	Total General Government	868,854	3,103,891	2,306,059
82130	Education			
602	Principal on Notes	400,000	400,000	48,504
612	Principal on Other Loans Payable	1,029,550	1,060,180	1,110,810
	Total Education	1,429,550	1,460,180	1,159,314
82200	INTEREST			

Debt Service Fund
Fiscal Year 2010-2011

82210	General Government			
604	Interest on Notes	0	175,310	70,466
613	Interest on Other Loans Payable	457,108	615,000	664,381
	Total General Government	457,108	790,310	734,847
82230	Education			
604	Interest on Notes	22,000	11,000	0
613	Interest on Other Loans Payable	1,265,350	1,750,000	2,317,682
	Total Education	1,287,350	1,761,000	2,317,682
82300	OTHER DEBT SERVICE			
82310	General Government			
324	Financial Advisory Services	1,500	2,500	2,500
510	Trustee's Commission	60,936	65,000	65,000
605	Underwriters Discount	7,500	0	0
606	Other Debt Issuance Charges	10,300	0	0
	Total General Government	80,236	67,500	67,500
82330	Education			
606	Other Debt Issuance Charges	100,000	0	0
	Total Education	100,000	0	0
95000	Capital Projects-Donated			
95900	Capital Projects Donated to Other Entities			
316	Contributions	764,298	0	0
	Total Capital	764,298	0	0
	Total Expenditures	4,987,396	7,182,881	6,585,402
	Over/Under(-)	-734,761	-3,047,163	-2,279,772
	Beginning Fund Balance 07/01	16,720,133	11,867,470	8,820,307
	Net Audit Adjustments	-4,852,663	0	0
	Ending Fund Balance 06/30	11,867,470	8,820,307	6,540,535

Landfill Fund
Fiscal Year 2011-2012

Cumberland County, Tennessee				
Solid Waste Disposal Fund				
Statement of Proposed Operations				
For the Fiscal Year Ended June 30, 2012				
Account No.	Description	Actual 09-10	Estimated 10-11	Proposed 11-12
	Estimated Revenues			
43000	Charges for Current Services			
43100	General Service Charges			
43110	Tipping Fees	817,347	885,000	0
	Total Charges for Current Services	817,347	885,000	0
	44500 Non-Recurring Items			
44530	Sale of Equipment	0	0	1,000
	Total Non-Recurring Items	0	0	1,000
	46000 State of Tennessee			
46100	General Government Grants			
46170	Solid Waste Grants	51,838	51,838	0
	Total State of Tennessee	51,838	51,838	0
	Total Estimated Revenues	869,185	936,838	1,000
	49000 Other Sources			
49200	Notes Issued	1,100,000	1,830,395	0
49700	Insurance Recovery	0	0	0
	Total Estimated Revenues and Other Sources	1,969,185	2,767,233	1,000
	Estimated Expenditures			
55000	Public Health and Welfare			
		Actual 09-10	Estimated 10-11	Proposed 11-12
55754	Landfill Operation and Maintenance			
105	Supervisor/Director	40310	26444	0
143	Equipment Operators	106462	96099	0
169	Part-time Personnel	7409	6663	0
186	Longevity Pay	2794	1988	0
187	Overtime Pay	23	108	0
201	Social Security	12072	9777	0
204	State Retirement	12608	10175	0
205	Employee & Dependent Insurance	32286	25371	0
206	Life Insurance	182	236	0
208	Dental Insurance	1509	1183	0
299	Other Fringe Benefits	1354	3771	0
	Engineering Services	3959	0	0
322	Evaluation & Testing	17691	0	0

Landfill Fund
Fiscal Year 2011-2012

337	Maintenance & Repair Services & Equipment	27,713	0	0
355	Travel	1131	188	0
	Permits	30224		0
363	Contracts for Landfill Facilities	55,769	48110	0
	Other Contracted Services	498,783	0	0
366	Contracts for Post Closure Costs	0	7000	0
412	Diesel Fuel	37,871	20027	0
418	Equipment Parts -Heavy	12,000	0	0
435	Office Supplies	1,026	731	0
451	Uniforms	1,563	1285	0
452	Utilities	20,151	21209	0
	Garvel & Chert	51,915	0	0
	Daily Cover Material	24,260	0	0
499	Other Supplies & Materials	111,328	64541	0
	Depreciation	449,280	0	0
523	Landfill Closure/Postclosure Cost	398,538	2088027	0
599	Other Charges	99,393	338597	1,000
	Total Landfill Operation and Maintenance	2,059,604	2,771,530	1,000
58000	Other General Government			
58400	Other Charges			
510	Trustee's Commission	1895	2300	0
	Total Other Charges	1,895	2,300	0
58600	Employee Benefits			
210	Unemployment Compensation	515	525	0
513	Worker's Compensation	17578	14814	0
	Total Employee Benefits	18,093	15,339	0
	Total Estimated Expenditures	2,079,592	2,789,169	1,000
	<i>Over/Under(-)</i>	-110,407	-21,936	0
	<i>Estimated Beginning Fund Balance July 1</i>	332,343	221,936	200,000
	<i>Prior Period Adjustment</i>		0	0
	<i>Estimated Ending Fund Balance June 30</i>	221,936	200,000	200,000