

**The Budget  
Of  
Cumberland County, Tennessee**

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

**For the Year Ended June 30, 2021**

**Special Session  
August 10, 2020**

Resolution # \_\_\_\_\_

**RESOLUTION FIXING THE TAX LEVY IN  
CUMBERLAND COUNTY, TENNESSEE  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2020**

**SECTION 1.** BE IT RESOLVED by the Board of County Commissioners of Cumberland County, Tennessee, assembled in called session on this 10<sup>th</sup> day of August, 2020, that the combined property tax rate for Cumberland County, Tennessee for the fiscal year beginning July 1, 2020 shall be \$1.5653 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:

<u>Fund</u>	<u>Rate</u>
General	\$ 0.6811
Solid Waste/Sanitation	0.1407
General Purpose School	0.5010
General Debt Service	<u>0.2425</u>
Total	<u>\$ 1.5653</u>

**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of the County Commissioners of Cumberland County, Tennessee, which are in conflict with this resolution are hereby repealed.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 10<sup>th</sup> day of August, 2020.**

Sponsor:



Approved:

\_\_\_\_\_

Attest:

\_\_\_\_\_

Cumberland County, Tennessee

Statement of Estimated Revenue from Current Property Taxes

2020 Assessments Based Upon Estimated

Assessed Valuation of \$1,609,795,410

<b>Fund</b>	<b>Proposed Tax Rate</b>	<b>Amount of Tax Levy</b>	<b>Reserve for Delinquency 5%</b>	<b>Net Estimated Collection of Taxes</b>
General	\$ 0.6811	\$ 10,964,280	\$ 548,214	\$ 10,416,066
Solid Waste/Sanitation	\$ 0.1407	\$ 2,264,975	\$ 113,249	\$ 2,151,726
General Purpose School	\$ 0.5010	\$ 8,065,048	\$ 403,252	\$ 7,661,793
General Debt Service	\$ 0.2425	\$ 3,903,741	\$ 195,187	\$ 3,708,554
Total	<u>\$ 1.5653</u>	<u>\$ 25,198,043</u>	<u>\$ 1,259,902</u>	<u>\$ 23,938,138</u>

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,  
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF CUMBERLAND COUNTY,  
TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021.**

**SECTION 1. BE IT RESOLVED** by the Board of County Commissioners of Cumberland County, Tennessee, assembled in special session on the 10th day of August, 2020, 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, 2020 and ending June 30, 2021, according to the following schedule:

**101 GENERAL FUND**

51100	County Commission	2,262,109
51210	Board of Equalization	3,300
51220	Beer Board	1,000
51240	Other Boards & Committees	5,000
51300	County Executive/Mayor	286,846
51310	Personnel Office	76,055
51400	County Attorney	75,000
51500	Election Commission	465,955
51600	Register of Deeds	343,497
51740	Engineering (Communication System)	225,751
51800	County Buildings	632,325
51900	Other General Administration	140,132
51910	Preservation of Records	276,229
52100	Accounting And Budgeting	488,307
52300	Property Assessor's Office	695,717
52400	County Trustee's Office	377,359
52500	County Clerk's Office	704,517
53100	Circuit Court	714,405
53300	General Sessions	287,302
53400	Chancery Court	286,125
53500	Juvenile Court	97,533
53700	Judicial Comissioners	228,004
53800	Probate Court	227,050
53920	Courtroom Security	198,913
54110	Sheriff's Department	3,671,415
54120	Special Patrols	470,134
54150	Drug Enforcement-Cops	41,091
54160	Administration of the Sexual Offender	64,749
54210	Jail	4,452,167
54240	Juvenile Services	140,182
54310	Fire Prevention and Control	1,102,319
54410	Civil Defense	147,722
54420	Rescue Squad	12,000
54490	Other Emergency Management	0
54610	County Coroner/Medical Examiner	115,000
54900	Other Public Safety	28,212
55110	Health Department	1,351,487
55120	Rabies and Animal Control	74,111
55130	Ambulance Service	4,717,850
55170	Alcohol And Drug Programs	117,692
55390	Appropriation to State	55,930
55900	Other Public Health Animal Shelter	259,473
56300	Senior Citizens Assistance	25,775
56500	Libraries	808,137
56700	Parks and Fair Boards	258,516
56900	Other Social, Cultural and Rec	17,100
57100	Agriculture Extension Service	112,784
57500	Soil Conservation	107,724
58110	Tourism	85,000
58190	Other Economic & Community Development	521,365
58300	Veteran's Service	105,616
58400	Other Charges	680,000
58500	Contributions to Other Agencies	35,200
58600	Employee Benefits	167,670
58900	Miscellaneous	63,000
	Total General Fund	<u>28,907,871</u>

<b>112 COURTHOUSE &amp; JAIL MAINTENANCE FUND</b>		
51800	County Buildings	171,488
58400	Other Charges	1,000
	Total Courthouse & Jail Maintenance Fund	<u>172,488</u>
<b>116 Solid Waste/Sanitation Fund</b>		
55731	Waste Pickup	253,743
55732	Convenience Centers	1,410,368
55751	Recycling Center	773,648
55770	Post Closure Care Cost	83,800
58400	Other Charges	46,816
58600	Employee Benefits	64,200
64000	Litter & Trash Collection	87,568
	Total Solid Waste/Sanitation Fund	<u>2,720,143</u>
<b>122 DRUG CONTROL FUND</b>		
54150	Drug Enforcement	74,500
58400	Other Charges	300
	Total Drug Control Fund	<u>74,800</u>
<b>128 OTHER SPECIAL REVENUE FUND (Railroad Authority)</b>		
58190	Other Economic & Community Development	1,000
91190	Other General Government Projects	1,218,166
	Total Other Special Revenue Fund	<u>1,219,166</u>
<b>131 HIGHWAY/PUBLIC WORKS FUND</b>		
61000	Administration	192,980
62000	Highway and Bridge Maintenance	1,874,107
63100	Equipment Operation and Maintenance	295,744
65000	Other Charges	112,600
66000	Employee Benefits	92,820
68000	Capital Outlay	589,872
	Total Highway/Public Works Fund	<u>3,158,123</u>
<b>141 GENERAL PURPOSE SCHOOL FUND</b>		
71100	Regular Instruction	27,027,356
71150	Alternative Schools Program	253,672
71200	Special Education Program	3,256,840
71300	Vocational Education\CTE	3,169,071
71400	Student Body Education Program	499,138
72110	Attendance	202,444
72120	Health Services\CSH	583,819
72130	Other Student Support	1,415,324
72210	Regular Instruction	1,218,101
72220	Special Education Program	719,378
72230	Vocational Education	387,080
72250	Technology	1,178,942
72310	Board of Education	1,109,450
72320	Office of the Superintendent	276,771
72410	Office of the Principal	3,866,993
72510	Fiscal Service	177,849
72520	Human Resources\Personnel	185,692
72610	Operation of Plant	5,244,415
72620	Maintenance of Plant	2,560,080
72710	Transportation	3,054,489
73300	Community Services	203,381
73400	Preschool	1,103,845
76100	Capital Outlay	375,000
82130	Debt Service	274,350
82230	Debt Service	18,580
99100	Transfers	0

<b>Total General Purpose School Fund</b>		<b><u>58,362,059</u></b>
<b>142 Federal Programs</b>		
	<b>Total Federal Programs</b>	<b><u>4,423,525</u></b>
<b>143 CENTRAL CAFETERIA FUND</b>		
	73100 Food Service	
	Total School Food Service	<b><u>5,775,775</u></b>
<b>151 GENERAL DEBT SERVICE FUND</b>		
	82110 Principal-General Government	1,395,000
	82130 Principal-Education	2,198,460
	82210 Interest- General Government	372,051
	82230 Interest- Education	2,006,945
	82310 Other Debt Service - General Government	106,000
	Total General Debt Service Fund	<b><u>6,078,456</u></b>

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

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

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

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

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

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

**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, 2021. 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 2020-2021 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 countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2021.

**SECTION 7. BE IT FURTHER RESOLVED**, that the delinquent county property taxes for the year 2019 and prior years and the interest and penalty thereon collected during the year ending June 30, 2021, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2019. 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, 2021.

**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, 2020. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 10th day of August, 2020.

SPONSORED BY:

ATTEST:

\_\_\_\_\_  
Rebecca Stone

APPROVED BY:

\_\_\_\_\_  
County Mayor, Allen Foster

8/10/2020

Resolution # \_\_\_\_\_

**APPROPRIATIONS TO NON-PROFIT CHARITABLE ORGANIZATIONS OF CUMBERLAND COUNTY, TENNESSEE FOR THE YEAR BEGINNING July 1, 2020 AND ENDING June 30, 2021**

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

WHEREAS, the Cumberland County Legislative Body recognizes the various nonprofit charitable organizations providing services in Cumberland County have great need of funds to carry on their nonprofit charitable work.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Cumberland County, on this the 10th day of August, 2020.

SECTION 1. That monies be appropriated to nonprofit organizations in Cumberland County as reflected below:

Cumberland County Chamber of Commerce	\$52,500
Rescue Squad	\$12,000
Fair Park Senior	\$25,775
Hilltoppers	\$17,100
Veterans Honor Guard	\$4,500
Wags and Whiskers	\$4,000
Fairfield Glade Fire Department	\$20,000
Young Marines	\$1,200
Avalon Center	\$5,000
Court Appointed Special Advocates	\$5,000

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

1. That the non-profit charitable organization to which funds are appropriated shall file with the County Clerk and the disbursing official a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds. Such annual report shall be prepared and certified by the Chief Financial Officer of such non-profit organization in accordance with Section 5-9-109(c), Tennessee Code Annotated.
2. That said funds must only be used by the named non-profit charitable organization in furtherance of their non-profit charitable purpose benefiting the general welfare of the residents of the Cumberland County.
3. That it is the expressed interest of the County Commission of Cumberland County providing these funds to the above named non-profit charitable organizations to be fully in compliance with Section 5-9-109 of Tennessee Code Annotated and any and all other laws which may apply to County appropriations to non-profit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2020. This resolution shall be spread upon the minutes of the Board of County Commissioners

Passed this 10<sup>th</sup> day of August, 2020.

Sponsor:

\_\_\_\_\_

Attest:

\_\_\_\_\_

Approval:

\_\_\_\_\_



General Fund  
Fiscal Year 20-21

General Fund				
Statement of Estimated Revenues				
For The Fiscal Year Ended June 30, 2021				
Account		Actual 18-19	Estimated 19-20	Proposed 20-21
No.	Description			
<b>40000</b>	<b>LOCAL TAXES</b>			
<b>41000</b>	<b>County Property Taxes</b>			
40110	Current Property Tax	9,171,934	9,681,523	10,416,066
40120	Trustee's Collections-Prior Years	189,173	207,598	207,598
40125	Trustee's Collections- Bankruptcy	0	0	
40130	Circuit/Clerk & Master Collections-Prior Years	131,135	111,383	111,383
40140	Interest & Penalty	109,322	91,700	91,700
40150	Pick-Up Taxes	0	0	50
40162	Payments in Lieu of Taxes Local Utilities	0	0	0
40163	Payments in Lieu of Taxes-Other	146,712	177,421	129,394
<b>40200</b>	<b>County Local Option Taxes</b>			
40210	Local Option Sales Tax	764,815	848,419	848,419
40220	Hotel/Motel Tax	833,903	668,166	668,166
40250	Litigation Tax-General	97,123	84,643	84,643
40260	Litigation Tax-Special Purpose	25,178	15,505	15,505
40270	Business Tax	900,464	971,737	971,737
40275	Mixed Drink Tax	31,998	0	0
40290	Other County Local Option Taxes	6,084	5,413	5,404
<b>40300</b>	<b>Statutory Local Taxes</b>			
40320	Bank Excise Tax	198,961	298,464	298,464
40330	Wholesale Beer Tax	369,124	299,137	299,137
40350	Interstate Telecommunications Tax	0	116,815	116,815
40390	Other Statutory Local Taxes	5,156	5,351	5,351
	<b>TOTAL LOCAL TAXES</b>	<b>12,981,082</b>	<b>13,583,275</b>	<b>14,269,832</b>
<b>41000</b>	<b>LICENSES AND PERMITS</b>			
<b>41100</b>	<b>Licenses and Permits</b>			
41130	Animal Vaccination	27,569	136,530	136,530
41140	Cable TV Franchise	251,613	275,510	275,510
<b>41500</b>	<b>Permits</b>			
41510	Beer Permits	2,375	35,868	1,200
	<b>TOTAL LICENSES AND PERMITS</b>	<b>281,557</b>	<b>447,908</b>	<b>413,240</b>

General Fund  
Fiscal Year 20-21

<b>42000</b>	<b>FINES, FORFEITURES</b>			
	<b>AND PENALTIES</b>			
<b>42100</b>	<b>Circuit Court</b>			
42110	Fines	988	526	526
42120	Officer Costs	7,719	6,163	6,163
42141	Drug Court Fees	3,267	2,852	2,852
42142	Veterans Treatment Court Fines	1,710	1,519	1,519
42150	Jail Fees	2,774	2,310	2,310
42180	DUI Treatment Fines	1,092	379	379
42190	Data Entry Fee Circuit Court	2,592	2,345	2,345
42191	Courtroom Security Fee	40	17	17
<b>42300</b>	<b>General Sessions Court</b>			
42310	Fines	21,232	18,679	18,679
42320	Officers Costs	86,413	71,149	71,149
42330	Game & Fish Fines	950	717	717
42341	Drug Court Fees	7,311	5,080	5,080
42342	Veterans Treatment Court Fines	4,714	3,380	3,380
42350	Jail Fees	10,004	8,090	8,090
42380	DUI Treatment Fines	11,122	9,790	9,790
42390	Data Entry Fee General Session Court	38,718	32,913	32,913
42391	Courtroom Security Fee	2,014	1,549	1,549
<b>42400</b>	<b>Juvenile Court</b>			
42410	Fines	0	0	0
42450	Jail Fees	0	0	0
<b>42500</b>	<b>Chancery Court</b>			
42520	Officer Costs	30,675	23,613	23,613
42530	Data Entry Fee Chancery Court	13,289	13,271	13,271
42591	Courtroom Security Fee	176	136	136
	<b>TOTAL FINES, FORF. &amp; PENALTIES</b>	<b>246,800</b>	<b>204,478</b>	<b>204,478</b>
<b>43000</b>	<b>CHARGES FOR CURRENT SERVICES</b>			
<b>43100</b>	<b>General Service Charges</b>			
43120	Patient Charges	4,043,886	4,931,526	4,000,000
43350	Copy Fees	938	934	950
43360	Library Fees	19,280	12,616	12,616
43365	Archives and Records Management Fee	72,548	88,547	88,547
43366	Greenbelt Late Application Fee	200	250	300
43370	Telephone Commissions	71,670	50,532	58,000
43392	Data Processing Fee-Register	29,744	28,421	28,421
43394	Data Processing Fee-Sheriff	5,737	13,723	13,723
43395	Sexual Offender Registration Fee - Sheriff	10,050	7,650	7,650
43396	Data Processing Fee-County Clerk	2,006	1,335	1,335
43583	TBI Criminal Background Fee	8,670	4,245	4,245
	<b>TOTAL CHGS FOR CURRENT SVCS</b>	<b>4,264,729</b>	<b>5,139,779</b>	<b>4,215,787</b>
<b>44000</b>	<b>OTHER LOCAL REVENUES</b>			
<b>44100</b>	<b>Recurring Items</b>			
44110	Interest Earned	554,466	596,079	596,079
44120	Lease/Rentals	42,916	44,645	25,445
44130	Sales of Materials and Supplies	100	0	0
44131	Commissary Sales	30,848	2,261	2,261
44146	E-Rate Funding	1,621	2,087	2,000
44170	Miscellaneous Refunds	33,246	32,734	100

General Fund  
Fiscal Year 20-21

<b>44500</b>	<b>Nonrecurring Items</b>			
44530	Sale of Equipment	6,500	230	0
44540	Sale of Property	9,908	860	0
44560	Damages From Individuals	0	0	0
44570	Contributions and Gifts	1,600	2,952	0
44990	Other Local Revenue	0	0	0
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>681,205</b>	<b>681,848</b>	<b>625,885</b>
<b>45000</b>	<b>FEES RECEIVED FROM</b>			
	<b>COUNTY OFFICIALS</b>			
<b>45500</b>	<b>Fees in Lieu of Salary</b>			
45510	County Clerk	554,861	549,896	549,896
45520	Circuit Court Clerk	173,887	148,028	148,028
45540	General Sessions Court Clerk	430,786	382,207	382,207
45550	Clerk and Master	412,439	355,815	355,815
45580	Register	364,406	429,510	429,510
45590	Sheriff	37,879	31,154	31,154
45610	Trustee	901,380	922,029	922,029
	<b>TOTAL FEES RECEIVED FROM</b>			
	<b>COUNTY OFFICIALS</b>	<b>2,875,638</b>	<b>2,818,639</b>	<b>2,818,639</b>
<b>46000</b>	<b>STATE OF TENNESSEE</b>			
<b>46100</b>	<b>General Government Grants</b>			
46110	Juvenile Services Program	9,000	9,000	9,000
46190	Other General Government Grants	9,000	9,890	18,000
<b>46200</b>	<b>Public Safety Grants</b>			
46210	Law Enforcement Training Programs	35,400	44,800	44,800
46220	Drug Control Grants	0	0	0
46290	Other Public Safety Grants	0	45,607	45,607
<b>46300</b>	<b>Health and Welfare Grants</b>			
46310	Health Department Programs	866,480	921,338	1,222,100
<b>46800</b>	<b>Other State Revenues</b>			
46820	Income Tax	374,893	211,930	105,965
46830	Beer Tax	17,959	8,559	8,559
46835	Vehicle Certificate of Title Fees	13,394	12,961	12,961
46840	Alcoholic Beverage Tax	127,133	144,382	144,382
46850	Mixed Drink Tax	0	27,134	27,134
46851	State Revenue Sharing TVA	1,112,664	1,155,765	1,155,765
46852	State Revenue Sharing Telecommunications	120,705	5,850	5,850
46915	Contracted Prisoner Boarding	709,527	602,396	602,396
46940	Reappraisal Program Reimbursement	12,894	12,688	12,688
46960	Registrar's Salary Supplement	15,164	15,164	15,164
46980	Other Grants	3,796	2,997	2,997
46990	Other State Revenues	8,685	7,841	1,207,304
	<b>TOTAL STATE OF TENNESSEE</b>	<b>3,436,694</b>	<b>3,238,302</b>	<b>4,640,672</b>
<b>47000</b>	<b>FEDERAL GOVERNMENT</b>			
<b>47100</b>	<b>Federal Through State</b>			
47180	Community Development	0	0	468,865
47220	Civil Defense Reimbursement	0	86,439	81,500
47230	Disaster Relief Grants	0	0	0
47250	Law Enforcement Grants	0	0	109,115

General Fund  
Fiscal Year 20-21

47590	Other Federal Through State	100,694	1,811	62,188
47801	Covid-19 Grant #6	0	167,827	0
47990	Other Direct Federal Revenue	170,304	603,530	36,000
	<b>TOTAL FEDERAL GOVERNMENT</b>	<b>270,998</b>	<b>859,607</b>	<b>757,668</b>
<b>48000</b>	<b>OTHER GOVERNMENTS AND CITIZENS GROUPS</b>			
<b>48100</b>	<b>Other Governments</b>			
48130	Contributions	189,984	113,783	110,625
48140	Contracted Services	602,251	56,093	56,093
48610	Donations	8,089	32,842	100
48990	Other	275	0	0
	<b>TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS</b>	<b>800,599</b>	<b>202,718</b>	<b>166,818</b>
49000	Other Sources			
49200	Note Issued	0	0	0
49600	Proceeds Fom Sale of Capital Assets	0	10,520	0
49700	Insurance Recovery	0	8,537	0
	Total Other Sources	<b>0</b>	<b>19,057</b>	<b>0</b>
	<b>Total Estimated Revenues</b>	<b>25,839,302</b>	<b>27,195,611</b>	<b>28,113,019</b>

General Fund  
Fiscal Year 20-21

General Fund				
General Fund				
Statement of Proposed Expenditures				
For the Fiscal Year Ending June 30, 2020				
Account No	Description	Actual 18-19	Estimated 19-20	Proposed 20-21
<b>51100</b>	<b>COUNTY COMMISSION</b>			
189	Other Salaries and Wages	0	0	0
191	Board & Commission Members Fees	88,615	90,562	94,323
201	Social Security	6,768	6,910	7,216
204	State Retirement	2,247	2,360	5,188
208	Dental	0	0	0
304	Architects	0	0	13,000
305	Audit Services	21,747	21,700	22,000
308	Consultants	1,000	3,530	7,000
309	Contracts with Government Agencies(UCHRA, Planner,E911)	23,027	592,240	593,400
312	Contracts with Private Agencies (Veteran's Honor Guard)	4,000	4,500	4,500
316	Contributions	0	0	0
320	Dues and Memberships	2,875	2,902	2,902
332	Legal Notices, Recording and Court Costs	102	0	500
334	Maintenance Agreements (Hwy Signal Lights)	3,500	3,500	3,500
350	Internet Connectivity	3,494	0	625
351	Rentals	0	0	24,000
355	Travel	16,064	9,860	10,000
358	Remittance of Revenues Collected	30,000	25,396	30,000
399	Other Contracted Services	670	440	2,000
712	Heating and Air Conditioning Equipment	0	0	0
715	Land	0	0	0
790	Other Equipment	438,611	1,244,950	1,426,956
799	Other Capital Outlay	671,811	143,050	15,000
	<b>TOTAL COUNTY COMMISSION</b>	<b>1,314,531</b>	<b>2,151,900</b>	<b>2,262,109</b>
<b>51210</b>	<b>BOARD OF EQUALIZATION</b>			
191	Board and Committee Members Fees	3,300	3,300	3,300
	<b>TOTAL BOARD OF EQUALIZATION</b>	<b>3,300</b>	<b>3,300</b>	<b>3,300</b>
<b>51220</b>	<b>BEER BOARD</b>			
332	Legal Notices	0	0	500
533	Criminal Investigate of Applicate-TBI	145	116	500
	<b>TOTAL BEER BOARD</b>	<b>145</b>	<b>116</b>	<b>1,000</b>
<b>51240</b>	<b>OTHER BOARDS &amp; COMMITTEES</b>			
331	Legal Services	1,522	2,500	2,500
599	Other Charges	0	1,017	2,500
	<b>TOTAL OTHER BOARDS &amp; COMM.</b>	<b>1,522</b>	<b>3,517</b>	<b>5,000</b>
<b>51300</b>	<b>COUNTY EXECUTIVE/MAYOR</b>			
101	County Official	98,827	101,298	104,803
103	Assistant	35,819	39,393	39,393
161	Secretary(s)	27,047	27,846	27,846
186	Longevity Pay	904	337	673
201	Social Security	12,041	12,709	13,213
204	State Retirement	8,013	8,126	9,499

General Fund  
Fiscal Year 20-21

205	Employee Health Insurance	24,273	23,832	24,480
206	Life Insurance	138	145	147
208	Dental Insurance	817	695	992
299	Other Fringe Benefits	0	0	0
307	Communication	1,594	2,769	3,000
312	Contracts with Private Agencies (Mayor's Discretion)	30,260	28,130	30,600
316	Contributions (Playhouse)	11,500	17,000	17,000
320	Dues and Memberships	2,000	1,850	2,000
337	Maintenance & Repair Services - Office Equip	525	0	850
349	Printing, Stationery and Forms	988	438	1,000
355	Travel	3,296	4,211	4,000
399	Other Contracted Services	1,082	0	3,000
435	Office Supplies	2,333	1,477	3,500
508	Premiums on Corporate Surety Bonds	0	0	100
599	Other Charges	559	0	750
	<b>TOTAL COUNTY EXECUTIVE</b>	<b>262,016</b>	<b>270,256</b>	<b>286,846</b>
<b>51310</b>	<b>PERSONNEL OFFICE</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
105	Supervisor/Director	18,105	50,106	54,479
186	Longevity Pay	0	273	545
201	Social Security	1,385	3,853	4,209
204	State Retirement	0	2,545	3,026
205	Employee And Dependent Insurance	3,310	7,944	8,160
206	Life Insurance	25	74	75
208	Dental Insurance	109	320	327
307	Communication	0	566	600
320	Dues and Memberships	0	859	1,109
349	Printing, Stationery and Forms	0	255	300
355	Travel	0	900	1,425
435	Office Supplies	2,030	1,264	1,800
719	Office Equipment	3,413	0	0
	<b>TOTAL PERSONNEL OFFICE</b>	<b>28,377</b>	<b>68,959</b>	<b>76,055</b>
<b>51400</b>	<b>COUNTY ATTORNEY</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
101	County Official	66,353	63,290	75,000
505	Judgements	0	0	0
	<b>TOTAL COUNTY ATTORNEY</b>	<b>66,353</b>	<b>63,290</b>	<b>75,000</b>
<b>51500</b>	<b>ELECTION COMMISSION</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
101	County Official	77,009	78,934	81,666
162	Clerical Personnel	100,479	102,489	102,489
169	Part-Time Personnel	12,200	8,150	31,399
186	Longevity Pay	3,214	3,553	3,553
192	Election Commission	10,500	10,500	10,500
193	Election Workers	64,710	28,180	73,000
196	In-Service Training	2,528	865	3,000
201	Social Security	14,085	14,173	16,762
204	State Retirement	9,939	10,174	10,324
205	Employee Health Insurance	31,224	31,296	32,640
206	Life Insurance	170	167	183
208	Dental insurance	1,307	1,280	1,322
307	Communication	2,844	2,749	2,850
320	Dues & Memberships	550	550	550
332	Legal Notices, Recording, Court Costs	4,212	3,497	9,000
336	Maintenance & Repair Services - Equipment	3,255	2,716	3,500

Final

General Fund  
Fiscal Year 20-21

337	Maintenance Agreement	14,145	15,795	16,795
349	Printing, Stationery and Forms	14,912	13,063	16,000
351	Rentals	1,550	800	850
355	Travel	4,962	982	5,000
399	Other Contracted Services	13,200	10,800	13,200
435	Office Supplies	3,067	3,495	13,500
599	Other Charges	0	1,448	5,000
709	Data Processing Equipment	1,836	16,379	12,872
	<b>TOTAL ELECTION COMMISSION</b>	<b>391,898</b>	<b>362,035</b>	<b>465,955</b>
<b>51600</b>	<b>REGISTER OF DEEDS</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
101	County Official	85,566	87,705	90,740
106	Deputies	109,338	105,794	119,423
169	Part-time Personnel	14,071	24,195	22,706
186	Longevity Pay	2,999	3,132	2,269
201	Social Security	16,130	16,813	17,988
204	State Retirement	10,885	10,045	11,684
205	Employee Health Insurance	34,060	35,778	40,800
206	Life Insurance	178	189	219
208	Dental Insurance	1,420	1,443	1,653
307	Communications	1,414	1,670	1,600
320	Dues & Memberships	760	775	865
334	Maintenance Agreements	15,569	18,705	20,000
349	Printing, Stationery and Forms	377	1,432	1,500
355	Travel	0	0	500
435	Office Supplies	315	313	1,200
508	Premiums on Corporate Surety Bonds	0	0	350
599	Other Charges	3	0	500
709	Data Processing Equipment	1,966	1,071	8,500
719	Office Equipment	0	0	1,000
	<b>TOTAL REGISTER OF DEEDS</b>	<b>295,051</b>	<b>309,060</b>	<b>343,497</b>
<b>51740</b>	<b>ENGINEERING (Communication System)</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
307	Communication	829	913	1,500
330	Lease Payments	31,593	31,932	48,000
334	Maintenance Agreement	94,536	98,318	102,251
336	Maintenance & Repair Services	14,503	21,266	25,000
418	Equipment Parts	6,682	0	20,000
425	Gasoline/Diesel	0	0	1,500
452	Utilities	22,380	22,474	25,000
499	Other Supplies & Materials	1,067	0	2,500
	<b>TOTAL ENGINEERING</b>	<b>171,590</b>	<b>174,903</b>	<b>225,751</b>
<b>51800</b>	<b>COUNTY BUILDINGS</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
105	Supervisor	40,237	35,052	40,000
166	Custodial Personnel	214,960	210,960	230,519
186	Longevity Pay	3,523	3,457	4,280
187	Overtime Pay	4,864	4,574	6,000
201	Social Security	20,392	19,563	21,264
204	State Retirement	12,548	13,476	15,052
205	Employee Health Insurance	69,880	72,633	81,600
206	Life Insurance	331	374	399
208	Dental Insurance	2,994	2,770	3,306
299	Other Fringe Benefits	4,285	4,150	3,160
304	Architects	0	72,225	12,745

General Fund  
Fiscal Year 20-21

321	Engineering Services	0	0	0
335	Maintenance & Repair Service - Buildings	138,042	134,608	105,000
355	Travel	191	24	200
425	Gasoline/Diesel	7,261	5,867	8,000
435	Office Supplies	365	586	600
451	Uniforms	3,200	3,200	3,200
452	Utilities	78,572	71,264	90,000
499	Other Supplies and Materials	4,525	6,793	7,000
599	Other Charges	0	1,222	0
707	Building Improvements	0	2,300	0
708	Communication Equipment	0	16,313	0
	<b>TOTAL COUNTY BUILDINGS</b>	<b>606,170</b>	<b>681,411</b>	<b>632,325</b>
<b>51900</b>	<b>OTHER GENERAL ADMINISTRATION</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
105	Supervisor	39,092	39,874	39,874
142	Mechanics	34,701	35,396	35,396
186	Longevity Pay	2,236	2,281	2,281
201	Social Security	5,847	5,889	6,050
204	State Retirement	4,242	4,265	4,350
205	Employee & Dependent Insurance	14,736	14,880	16,320
206	Life Insurance	111	109	111
208	Dental Insurance	653	640	661
299	Other Fringe Benefits	1,106	0	1,534
307	Communications	1,150	1,185	1,150
425	Gasoline	550	583	605
433	Lubricants	15,929	16,750	19,000
451	Uniforms	2,000	2,500	2,500
452	Utilities	5,284	4,785	5,100
499	Other Supplies & Materials	4,579	4,498	5,200
	<b>TOTAL OTHER GENERAL ADMINISTRATION</b>	<b>132,216</b>	<b>133,635</b>	<b>140,132</b>
<b>51910</b>	<b>PRESERVATION OF RECORDS</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
169	Part-time Personnel	20,226	20,560	31,696
196	In Service Training	1,221	525	2,000
201	Social Security	1,547	1,573	1,694
304	Architects	0	0	0
307	Communication	1,679	1,850	1,920
320	Dues and Memberships	30	49	200
349	Printing, Stationery, Forms	0	131	200
399	Other Contracted Services	2,826	2,834	4,400
432	Books	1,499	1,475	1,500
435	Office Supplies	5,566	4,621	7,000
437	Periodicals	44	300	615
499	Other Supplies & Materials	19	7	100
707	Building Improvements	1,301	28,972	219,216
790	Other Equipment	0	3,728	5,688
	<b>TOTAL PRESERVATION OF RECORDS</b>	<b>35,958</b>	<b>66,625</b>	<b>276,229</b>
	<b>TOTAL GENERAL GOVERNMENT</b>	<b>3,309,127</b>	<b>4,289,007</b>	<b>4,793,200</b>
<b>52100</b>	<b>ACCOUNTING AND BUDGETING</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
101	County Official	85,566	87,705	90,740



General Fund  
Fiscal Year 20-21

119	Accountants	190,440	194,249	229,961
186	Longevity Pay	7,328	7,854	8,302
201	Social Security	21,846	22,623	25,807
204	State Retirement	15,894	16,352	18,554
205	Employee & Dependent Insurance	47,196	47,664	57,120
206	Life Insurance	258	274	291
208	Dental Insurance	2,035	1,947	2,314
299	Other Fringe Benefits	5,642	7,498	8,342
307	Communication	1,993	2,099	2,575
317	Data Processing Services	5,342	6,000	6,000
332	Legal Notices, Recording & Court Costs	2,676	2,333	3,000
334	Maintenance Agreements	17,154	16,294	18,201
349	Printing, Stationery & Forms	8,911	5,353	9,500
355	Travel	842	625	3,000
435	Office Supplies	1,697	3,713	4,500
508	Premiums on Corporate Surety Bonds	0	0	100
	<b>TOTAL ACC'TING AND BUDGETING</b>	<b>414,820</b>	<b>422,583</b>	<b>488,307</b>
<b>52300</b>	<b>PROPERTY ASSESSOR'S OFFICE</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
101	County Official	85,566	87,705	90,740
103	Assistants	258,963	259,967	273,311
162	Clerical Personnel	60,132	61,590	61,590
186	Longevity Pay	6,686	7,087	7,488
196	In-Service Training	1,997	2,228	6,000
201	Social Security	30,784	31,179	33,134
204	State Retirement	21,734	22,272	23,822
205	Employee & Dependent Insurance	85,032	81,532	89,760
206	Life Insurance	376	354	435
208	Dental Insurance	3,620	3,308	3,637
307	Communication	791	1,424	1,500
317	Data Processing Services	48,000	46,330	48,000
320	Dues & Memberships	1,850	1,850	1,850
334	Maintenance Agreement	3,600	3,600	4,500
338	Maintenance & Repair Services Vehicle	911	500	1,950
348	Postal Charges	3,500	3,500	3,500
355	Travel	3,494	4,056	5,500
399	Other Contracted Services	22,000	29,000	29,000
414	Duplicating Services	989	862	1,000
425	Gasoline	2,223	1,532	2,500
435	Office Supplies	2,852	2,007	3,000
499	Other Supplies	3,052	3,300	3,300
508	Premiums on Corporate Surety Bonds	95	0	200
	<b>TOTAL PROPERTY ASSESSOR</b>	<b>648,247</b>	<b>655,183</b>	<b>695,717</b>
<b>52400</b>	<b>COUNTY TRUSTEE'S OFFICE</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
101	County Official	85,566	87,705	90,740
106	Deputies	162,955	166,215	139,638
186	Longevity Pay	4,527	4,618	1,742
201	Social Security	18,776	19,142	17,757
204	State Retirement	13,918	14,220	12,767
205	Employee & Dependent Insurance	46,134	47,664	48,960
206	Life Insurance	237	233	255
208	Dental Insurance	1,960	1,920	1,984

General Fund  
Fiscal Year 20-21

307	Communication	2,007	2,784	2,004
320	Dues & Memberships	847	848	880
337	Maintenance & Repair Services Office			
	Equipment	12,184	13,004	13,350
349	Printing, Stationery and Forms	2,931	3,040	3,040
355	Travel	1,109	225	1,000
399	Contracted Service	25,499	24,393	26,875
435	Office Supplies	2,197	2,583	2,520
508	Premiums on Corporate Surety Bonds	8,448	7,680	8,448
599	Other Charges	1,150	1,400	1,400
709	Data Processing Equipmen	2,127	7,560	4,000
	<b>TOTAL COUNTY TRUSTEE'S OFFICE</b>	<b>392,572</b>	<b>405,234</b>	<b>377,359</b>
<b>52500</b>	<b>COUNTY CLERK'S OFFICE</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
101	County Official	85,566	87,705	90,740
106	Deputies	361,557	380,560	382,466
186	Longevity Pay	10,726	10,626	10,998
201	Social Security	34,186	35,789	37,042
204	State Retirement	25,111	24,602	26,631
205	Employee & Dependent Insurance	94,392	101,286	106,080
206	Life Insurance	471	491	507
208	Dental Insurance	3,593	3,778	4,298
307	Communication	5,137	6,112	5,500
320	Dues & Memberships	800	1,000	1,050
337	Maintenance & Repair Service Office	19,765	22,430	22,430
349	Printing, Stationery and Forms	3,955	3,058	4,000
355	Travel	1,000	595	1,000
435	Office Supplies	7,992	11,269	11,500
471	Software	0	6,300	0
508	Premiums on Corporate Surety Bonds	0	0	275
709	Data Processing Equipment	15,238	0	0
	<b>TOTAL COUNTY CLERK'S OFFICE</b>	<b>669,489</b>	<b>695,601</b>	<b>704,517</b>
	<b>TOTAL FINANCE</b>	<b>2,125,128</b>	<b>2,178,601</b>	<b>2,265,900</b>
<b>53100</b>	<b>CIRCUIT COURT</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
101	County Official	85,566	87,705	90,740
106	Deputies	329,350	318,415	328,050
169	Temporaty/Part-time Personnel	13,969	26,717	30,395
186	Longevity Pay	8,837	8,057	8,433
194	Jury & Witness Fees	7,258	11,885	20,000
201	Social Security	33,055	33,296	35,008
204	State Retirement	21,909	22,671	23,497
205	Employee & Dependent Insurance	86,192	86,376	89,760
206	Life Insurance	392	427	435
208	Dental Insurance	3,637	3,437	3,637
307	Communication	3,153	3,483	3,850
320	Dues & Memberships	997	918	950
337	Maintenance & Repair Service Office			
	Equipment	33,631	31,889	38,500
349	Printing, Stationery and Forms	9,840	8,762	15,000
355	Travel	235	0	400
435	Office Supplies	6,765	6,957	7,500

Final

General Fund  
Fiscal Year 20-21

508	Premiums on Corporate Surety Bonds	0	0	0
709	Data Processing Equipment	9,479	14,328	18,250
	<b>TOTAL CIRCUIT COURT</b>	<b>654,265</b>	<b>665,323</b>	<b>714,405</b>
<b>53300</b>	<b>GENERAL SESSIONS COURT</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
102	Judge	167,026	171,035	174,114
103	Assistant(s)	17,114	14,378	18,876
161	Secretary	38,872	34,112	34,112
169	Part time	0	0	0
186	Longevity Pay	1,505	436	530
189	Other Salaries & Wages	0	0	0
201	Social Security	14,807	14,701	15,970
204	State Retirement	11,703	11,306	11,482
205	Employee & Dependent Insurance	20,684	21,962	24,480
206	Life Insurance	101	104	147
208	Dental Insurance	898	851	992
307	Communication	702	622	1,200
320	Dues & Memberships	1,079	1,060	700
349	Printing, Stationery and Forms	185	109	200
355	Travel	0	0	1,000
435	Office Supplies	931	817	1,000
437	Periodicals	0	0	500
709	Data Processing Equipment	0	360	2,000
	<b>TOTAL GENERAL SESSIONS COURT</b>	<b>275,607</b>	<b>271,853</b>	<b>287,302</b>
<b>53400</b>	<b>CHANCERY COURT</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
101	County Official	85,566	87,705	90,740
106	Deputies	86,491	68,458	77,883
169	Temporary Part-Time Personnel	3,944	4,286	15,989
186	Longevity Pay	3,341	1,886	524
194	Jury & Witness Fee	0	0	2,000
201	Social Security	13,720	12,417	14,123
204	State Retirement	9,123	8,584	9,303
205	Employee & Dependent Insurance	25,584	23,832	32,640
206	Life Insurance	112	116	171
208	Dental Insurance	992	980	1,322
307	Communication	1,699	1,705	2,500
320	Dues & Memberships	800	798	830
337	Maintenance & Repair Services-Office			
	Equipment	16,607	18,650	25,000
349	Printing, Stationery and Forms	6,500	4,973	7,000
435	Office Supplies	1,901	3,065	4,000
508	Premiums on Corporate Surety Bonds	6,229	0	600
719	Office Equipment	0	1,500	1,500
	<b>TOTAL CHANCERY COURT</b>	<b>262,609</b>	<b>238,955</b>	<b>286,125</b>
<b>53500</b>	<b>JUVENILE COURT</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
112	Youth Service Officers	64,928	70,656	66,505
186	Longevity Pay	1,195	906	662
196	In-Service Training	0	0	1,000
201	Social Security	4,727	5,261	5,138
204	State Retirement	3,508	3,075	3,694

General Fund  
Fiscal Year 20-21

205	Employee & Dependent Insurance	15,732	14,564	16,320
206	Life Insurance	72	65	72
208	Dental Insurance	661	531	661
307	Communication	714	752	1,000
309	Contracts with Government Agencies	0	0	0
355	Travel	877	1,497	1,500
435	Office Supplies	935	974	1,000
	<b>TOTAL JUVENILE COURT</b>	<b>93,349</b>	<b>98,281</b>	<b>97,553</b>
<b>53700</b>	<b>JUDICIAL COMMISSIONERS</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
101	County Official	83,618	85,072	85,292
105	Supervisor	33,737	34,412	34,413
169	Part-time Personnel	39,807	43,999	44,717
186	Longevity Pay	1,790	1,998	2,567
196	In-Service Training	684	679	800
201	Social Security	12,060	12,560	12,775
204	State Retirement	3,584	3,654	6,725
205	Employee & Dependent Insurance	23,100	30,927	32,640
206	Life Insurance	126	124	144
208	Dental Insurance	1,171	960	1,320
299	Other Finge Benefits	4,425	4,514	3,511
349	Printing, Stationery and Forms	235	718	800
435	Office Supplies	1,614	1,728	1,800
599	Other Charges	499	250	500
	<b>TOTAL JUDICIAL COMMISSIONERS</b>	<b>206,450</b>	<b>221,595</b>	<b>228,004</b>
<b>53800</b>	<b>PROBATE COURT</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
161	Secretary(s)	162,924	162,680	157,218
186	Longevity Pay	4,381	4,694	3,734
201	Social Security	12,645	12,647	12,313
204	State Retirement	9,202	9,205	8,852
205	Employee & Dependent Insurance	39,330	39,720	40,800
206	Life Insurance	155	150	180
208	Dental Insurance	1,633	1,606	1,653
320	Dues & Memberships	240	220	300
337	Maintenance & Repair Services-Office Equipment	0	0	400
349	Printing, Stationery and Forms	458	0	500
355	Travel	0	0	600
435	Office Supplies	0	0	500
	<b>TOTAL PROBATE COURT</b>	<b>230,968</b>	<b>230,922</b>	<b>227,050</b>
<b>53920</b>	<b>COURTROOM SECURITY</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
106	Deputy	80,788	94,351	105,688
169	Part-time Personnel	24,606	40,620	43,347
186	Longevity Pay	1,948	611	1,988
196	In Service Training	0	0	0
201	Social Security	7,873	8,085	11,664
204	State Retirement	4,551	3,833	6,002
205	Employee & Dependent Insurance	19,292	18,720	24,480
206	Life Insurance	96	96	108

General Fund  
Fiscal Year 20-21

208	Dental Insurance	925	988	992
299	Other Finge Benefits	0	0	1,445
451	Uniforms	1,000	1,258	1,000
499	Other Supplies & Materials	2,200	1,100	2,200
	<b>TOTAL COURTROOM SECURITY</b>	<b>143,279</b>	<b>169,662</b>	<b>198,913</b>
	<b>TOTAL ADMINISTRATION OF JUSTICE</b>	<b>1,866,527</b>	<b>1,896,591</b>	<b>2,039,352</b>
<b>54110</b>	<b>SHERIFF'S DEPARTMENT</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
101	County Official	94,122	96,475	99,813
106	Deputies	1,736,456	1,836,434	1,836,434
140	Salary Supplements	30,000	36,432	30,000
161	Secretaries	80,865	82,705	83,204
186	Longevity Pay	42,018	46,629	42,654
187	Overtime Pay	39,128	59,691	60,000
189	Other Salaries & Wages	0	37,595	33,592
196	In-Service Training	9,374	9,960	10,000
201	Social Security	152,166	166,919	169,563
204	State Retirement	109,516	114,597	121,908
205	Employee & Dependent Insurance	364,519	398,147	416,160
206	Life Insurance	1,767	1,699	1,839
208	Dental Insurance	15,629	16,322	16,530
299	Other Fringe Benefits	0	0	30,815
307	Communication	30,368	28,771	39,600
320	Dues & Memberships	2,800	2,800	3,050
322	Evaluation & Testing	6,989	7,756	9,213
336	Maintenance & Repair Services-Equipment	5,450	1,171	5,500
338	Maintenance & Repair Services-Vehicles	66,677	83,817	86,625
349	Printing, Stationery and Forms	4,236	2,167	5,000
355	Travel	12,000	12,000	12,000
368	Drug Treatment	2,020	3,151	3,065
399	Other Contracted Services	43,110	42,390	45,500
425	Gasoline/Diesel	148,845	130,180	162,000
435	Office Supplies	7,344	7,522	8,000
451	Uniforms	14,203	15,000	15,000
471	Software	0	0	0
499	Other Supplies & Materials	33,560	31,059	35,000
508	Premiums on Corporate Surety Bonds	40	0	500
513	Workman's Compensation Insurance	231,121	222,136	244,350
599	Other Charges	1,015	2,000	2,000
708	Communication Equipment	14,968	11,851	15,000
709	Data Processing Equipment	9,500	12,783	13,500
716	Law Enforcement Equipment	0	26,313	0
790	Other Equipment	13,820	10,942	14,000
	<b>TOTAL SHERIFF'S DEPARTMENT</b>	<b>3,323,626</b>	<b>3,557,414</b>	<b>3,671,415</b>
<b>54120</b>	<b>Special Patrols</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
106	Deputy(IES)	305,912	316,744	320,816
186	Longevity	8,009	8,676	9,610
196	In Service Training	14,962	12,191	15,200
201	Social Security	23,318	24,424	25,578
204	State Retirment	16,647	17,895	18,389
205	Employee And Dependant Insurance	56,589	58,386	65,280
206	Life Insurance	222	269	288

Final

General Fund  
Fiscal Year 20-21

208	Dental Insurance	2,522	2,457	2,645
299	Other Fringe Benefits	0	0	3,928
355	Travel	1,277	2,908	3,400
451	Uniforms	1,778	2,000	2,000
716	Law Enforcement Equipment	2,484	3,000	3,000
	<b>TOTAL SPECIAL PATROLS</b>	<b>433,720</b>	<b>448,950</b>	<b>470,134</b>
<b>54150</b>	<b>DRUG ENFORCEMENT</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
187	Overtime Pay	26,861	29,302	36,000
196	In-Service Training	0	0	357
201	Social Security	1,926	2,090	2,754
204	State Retirement	1,477	1,612	1,980
	<b>TOTAL DRUG ENFORCEMENT</b>	<b>30,264</b>	<b>33,004</b>	<b>41,091</b>
<b>54160</b>	<b>ADMINISTRATION OF THE SEXUAL OFFENDER</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
187	Overtim Pay	0	0	13,129
201	Social Security	0	0	1,005
204	State Retirement	0	0	723
307	Communication	0	0	444
355	Travel	0	918	2,365
471	Software	0	14,574	8,231
513	Workman's Compensation Insurance	0	0	1,144
716	Law Enfocement Equipment	0	29,793	3,708
718	Motor Vehicles	0	0	34,000
	<b>TOTAL ADMINISTRATION OF THE SEXUAL OFFENDER</b>	<b>0</b>	<b>45,285</b>	<b>64,749</b>
<b>54210</b>	<b>JAIL</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
131	Medical Personnel	10,984	0	0
146	Bus Drivers	70,747	66,011	72,162
160	Guards	1,556,983	1,576,505	1,636,228
162	Clerical Personnel	118,749	122,864	123,546
165	Cafteria Personnel	101,160	94,320	103,216
169	Temporary/Part-time Personnel	138,667	111,597	148,330
186	Longevity Pay	31,972	34,810	35,385
187	Overtime Pay	37,436	20,000	20,000
189	Other Salaries & Wages	0	33,726	12,500
196	In-Service Training	6,000	1,477	6,000
201	Social Security	153,811	154,254	166,355
204	State Retirement	87,612	91,609	112,131
205	Employee & Dependent Insurance	440,231	444,864	456,960
206	Life Insurance	2,016	2,016	2,016
208	Dental Insurance	18,198	18,026	18,514
299	Other Fringe Benefits	0	0	35,702
312	Contracts with Private Agencies	337,199	337,200	357,723
322	Evaluation & Testing	6,900	6,900	6,900
335	Maintenance & Repair Services-Building	0	7,747	37,000
336	Maintenance & Repair Services-Equipment	31,236	50,113	31,800
340	Medical & Dental Services	147,300	122,475	145,000
351	Rentals	0	16,000	0
355	Travel	5,000	2,666	5,000
399	Other Contracted Services	0	4,015	0
410	Custodial Supplies	662	489	1,000
422	Food Supplies	279,816	273,834	288,400

Final

General Fund  
Fiscal Year 20-21

435	Office Supplies	8,000	7,579	8,000
451	Uniforms	17,964	18,000	18,000
452	Utilities	364,156	323,968	432,300
499	Other Supplies & Materials	143,000	122,270	143,000
599	Other Charges	26,887	28,176	29,000
706	Building Construction	6,876	8,788	0
708	Communication Equipment	4,218	0	0
709	Data Processing Equipment	0	0	0
718	Motor Vehicles	0	0	0
790	Other Equipment	0	64,800	0
	<b>TOTAL JAIL</b>	<b>4,153,780</b>	<b>4,167,099</b>	<b>4,452,167</b>
<b>54240</b>	<b>JUVENILE SERVICES</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
160	Guards	42,660	43,849	43,514
169	Temporary/Part-time Personnel	56,599	65,692	57,731
186	Longevity Pay	1,280	1,306	1,306
187	Overtime Pay	352	0	0
201	Social Security	7,641	8,400	7,973
204	State Retirement	2,420	2,511	2,557
205	Employee & Dependent Insurance	7,866	7,944	8,160
206	Life Insurance	36	36	36
208	Dental Insurance	327	320	331
299	Other Fringe Benefits	0	0	1,674
307	Communication	269	175	400
309	Contracts with other agencies	15,050	15,000	15,000
435	Office Supplies	180	24	500
451	Uniforms	1,393	189	1,000
452	Utilities	1,747	0	0
	<b>TOTAL JUVENILE SERVICES</b>	<b>137,820</b>	<b>145,446</b>	<b>140,182</b>
<b>54310</b>	<b>FIRE PREVENTION AND CONTROL</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
105	Supervisor/Director	55,568	56,679	56,681
140	Salary Supplements	4,800	7,200	7,200
169	Temporary/Part-time Personnel	21,280	17,090	23,673
186	Longevity Pay	11,197	12,076	12,691
187	Overtime Pay	58,165	60,728	59,328
189	Other Salaries & Wages	339,554	350,070	355,223
196	In-Service Training	12,661	9,815	16,000
201	Social Security	36,786	37,784	39,382
204	State Retirement	24,886	26,772	27,012
205	Employee & Dependent Insurance	68,045	68,316	81,600
206	Life Insurance	345	356	399
208	Dental Insurance	2,737	2,879	3,306
307	Communication	2,507	2,659	4,000
309	Contracts with Government Agencies	1,978	2,000	2,000
322	Evaluation & Testing	4,417	0	5,000
335	Maintenance & Repair Services-Buildings	23,145	17,717	30,000
336	Maintenance & Repair Services - Equipment	28,679	28,863	30,000
338	Maintenance & Repair Services-Vehicles	55,000	54,374	55,000
355	Travel	2,884	2,081	4,000
425	Gasoline/Diesel	23,482	17,594	27,400
435	Office Supplies	4,943	2,002	5,000
451	Uniforms	3,746	4,923	5,000

Final

General Fund  
Fiscal Year 20-21

452	Utilities	37,641	33,545	60,000
499	Other Supplies & Materials	3,433	2,822	3,000
513	Workers Comp	94,897	98,255	119,924
599	Other Charges	40,000	23,272	40,000
708	Communication Equipment	25,000	24,877	25,000
790	Other Equipment	1,715	13,787	4,500
	<b>TOTAL FIRE PREVENTION AND CONTROL</b>	<b>989,491</b>	<b>978,536</b>	<b>1,102,319</b>
<b>54410</b>	<b>CIVIL DEFENSE</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
103	Assistant	27,319	28,185	28,185
105	Supervisor/Director	50,943	51,962	51,962
186	Longevity Pay	509	802	805
201	Social Security	6,019	6,264	6,273
204	State Retirement	4,332	4,510	4,510
205	Employee & Dependent Insurance	15,732	14,564	16,320
206	Life Insurance	105	109	111
208	Dental Insurance	327	320	661
299	Other Fringe Benefits	0	1,045	1,045
307	Communication	3,201	3,411	4,650
338	Maintenance & Repair Vehicle	1,572	2,178	3,500
355	Travel	661	978	1,500
425	Gasoline/Diesel	381	691	900
435	Office Supplies	860	1,002	2,000
451	Uniforms	485	1,000	1,000
599	Other Charges	600	618	800
708	Communication Equipment	19,924	28	5,000
719	Office Equipment	477	1,482	2,500
790	Other Equipment	0	0	8,000
799	Other Capital Outlay	3,330	12,322	8,000
	<b>TOTAL CIVIL DEFENSE</b>	<b>136,777</b>	<b>131,471</b>	<b>147,722</b>
<b>54420</b>	<b>RESCUE SQUAD</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
312	Contracts With Private Agencies	11,000	12,000	12,000
	<b>TOTAL RESCUE SQUAD</b>	<b>11,000</b>	<b>12,000</b>	<b>12,000</b>
<b>54430</b>	<b>DISASTER RELIEF</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
399	Other Contracted services	0	0	0
	<b>TOTAL DISASTER RELIEF</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>54490</b>	<b>OTHER EMERGENCY MANAGEMENT</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
105	Supervisor/Director	36,248	0	0
148	Dispatchers	667,027	0	0
169	Part-time Personnel	24,726	0	0
186	Longevity Pay	8,819	0	0
187	Overtime Pay	27,150	0	0
201	Social Security	57,487	0	0
204	State Retirement	38,059	0	0
205	Employee & Dependent Insurance	172,432	0	0
206	Life Insurance	793	0	0
208	Dental Insurance	7,624	0	0
299	Other Fringe Benefits	2,328	0	0
322	Evaluation & Testing	410	0	0



General Fund  
Fiscal Year 20-21

336	Maintenance & Repair ServiceS-Equipment	0	0	0
435	Office Supplies	5,578	0	0
451	Uniforms	0	0	0
719	Office Equipment	0	0	0
	<b>TOTAL OTHER EMER MANAGEMENT</b>	<b>1,048,681</b>	<b>0</b>	<b>0</b>
<b>54610</b>	<b>COUNTY CORONER/MED EXAMINER</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
199	Other Per Diem & Fees	90,997	85,343	115,000
	<b>TOTAL COUNTY CORONER/MEDICAL EXAMINER</b>	<b>90,997</b>	<b>85,343</b>	<b>115,000</b>
<b>54900</b>	<b>OTHER PUBLIC SAFETY</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
106	Deputies/Reserve	5,452	4,661	15,710
196	In-Service Training	2,040	0	0
201	Social Security	417	357	1,202
204	State Retirement	0	0	100
322	Evaluations & Testing	1,000	1,000	1,000
451	Uniforms	958	785	1,000
499	Other Supplies and Materials	5,000	3,540	5,000
599	Other Charges	4,200	4,200	4,200
	<b>TOTAL OTHER PUBLIC SAFETY</b>	<b>19,067</b>	<b>14,543</b>	<b>28,212</b>
	<b>TOTAL PUBLIC SAFETY</b>	<b>10,375,223</b>	<b>9,619,091</b>	<b>10,244,991</b>
<b>55110</b>	<b>LOCAL HEALTH CENTER</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
166	Custodial Personnel	21,436	21,866	21,866
169	Temporary/Part Time Personnel	4,244	0	12,294
186	Longevity Pay	8,276	8,622	9,233
189	Other Salaries (DGA)	674,106	700,691	887,700
201	Social Security	53,139	55,497	71,229
204	State Retirement	24,965	27,176	50,534
205	Employee & Dependent Insurance	129,330	126,600	138,720
206	Life Insurance	540	540	540
208	Dental Insurance	5,258	4,932	4,959
307	Communication	20,930	17,077	24,000
335	Building Maintenance	13,459	40,226	16,500
355	Travel	11,166	8,582	24,200
399	Other Contracted Services	5,057	4,556	7,000
413	Drugs & Medical Supplies	6,000	932	5,000
429	Instruction Supplies & Materials	15,307	2788	3,000
435	Office Supplies	7,500	4848	6,500
452	Utilities	38,236	34,733	40,000
499	Other Supplies & Materials	5,000	3,157	5,000
506	Liability Insurance	6,268	4,708	8,000
599	Other Charges	2,070	1,616	2,070
735	Health Equipment	0	6,858	13,142
	<b>TOTAL LOCAL HEALTH CENTER</b>	<b>1,052,287</b>	<b>1,076,005</b>	<b>1,351,487</b>
<b>55120</b>	<b>RABIES &amp; ANIMAL CONTROL</b>	Actual 18-19	Estimated 19-20	Proposed 20-21

General Fund  
Fiscal Year 20-21

106	Deputy	27,880	28,438	28,438
169	Part Time Personnel	13,167	9,650	19,711
186	Longevity Pay	976	996	1,138
201	Social Security	3,244	2,939	3,770
204	State Retirement	1,645	1,619	1,627
205	Employee & Dependent Insurance	7,368	7,440	8,160
206	Life Insurance	36	36	36
208	Dental Insurance	327	320	331
299	Other Fringe Benefits	1,051	0	0
307	Communication	488	800	800
355	Travel	0	0	500
425	Gasoline	4,234	3,255	5,000
435	Office Supplies	0	0	200
451	Uniforms	900	895	900
499	Other Supplies & Materials	2,718	1,399	3,500
	<b>TOTAL RABIES &amp; ANIMAL CONTROL</b>	<b>64,034</b>	<b>57,787</b>	<b>74,111</b>
<b>55130</b>	<b>AMBULANCE SERVICE</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
105	Supervisor/Director	61,124	62,347	62,347
131	Medical Personnel	1,266,987	1,394,555	1,510,568
161	Secretary	66,103	67,425	67,425
169	Part-Time Personnel	169,858	147,027	173,255
186	Longevity Pay	40,017	41,917	46,182
187	Overtime Pay	856,290	905,931	938,081
196	In-Service Training	6,000	8,275	10,000
201	Social Security	186,799	198,947	214,613
204	State Retirement	118,062	126,367	144,768
205	Employee & Dependent Insurance	347,746	381,071	416,160
206	Life Insurance	1,650	1,701	1,911
208	Dental Insurance	14,896	15,427	16,861
299	Other Fringe Benefits	3,814	8,311	7,542
307	Communication	6,238	10,008	11,000
308	Consultants	3,060	3,000	3,000
309	Contracted Services	64,102	64,102	64,102
318	Debt Collection Services	0	0	2,000
334	Maintenance Agreements	0	21,524	21,524
335	Maintenance & Repair Services-Buildings	5,522	1,403	7,000
337	Maintenance & Repair Services - Office Equipment	0	0	1,000
338	Maintenance & Repair Services-Vehicles	31,487	39,983	45,000
355	Travel	1,200	361	1,200
399	Contracted Services	204,976	245,732	206,000
413	Drugs & Medical Supplies	124,625	156,676	140,000
425	Gasoline/Diesel	113,330	105,311	125,300
435	Office Supplies	10,000	8,230	10,000
451	Uniforms	9,938	12,000	12,000
452	Utilities	11,941	13,700	16,500
499	Other Supplies & Materials	13,960	15,460	18,000
513	Workers Comp	327,896	312,594	399,511
599	Other Charges	12,250	8,556	15,000
708	Communication Equipment	10,000	826	10,000
718	Motor Vehicles	46,711	40,761	0

Final

General Fund  
Fiscal Year 20-21

735	Health Equipment	0	6,750	0
	<b>TOTAL AMBULANCE SERVICE</b>	<b>4,136,582</b>	<b>4,426,278</b>	<b>4,717,850</b>
<b>55170</b>	<b>ALCOHOL AND DRUG PROGRAMS</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
103	Assistant	40,008	40,808	40,808
105	Supervisor/Director	40,814	41,631	41,631
186	Longevity Pay	3,233	3,298	3,298
201	Social Security	6,538	6,627	6,801
204	State Retirement	4,759	4,822	4,890
205	Employee & Dependent Insurance	15,732	15,888	16,320
206	Life Insurance	111	109	111
208	Dental Insurance	572	633	661
299	Other Fringe Benefits	2,475	1,943	3,171
	<b>TOTAL ALCOHOL AND DRUG PRGM</b>	<b>114,242</b>	<b>115,759</b>	<b>117,692</b>
<b>55390</b>	<b>APPROPRIATION TO STATE</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
316	Contribution	55,930	27,965	55,930
	<b>TOTAL APPROPRIATION TO STATE</b>	<b>55,930</b>	<b>27,965</b>	<b>55,930</b>
<b>55900</b>	<b>OTHER PUBLIC HEALTH</b>			
	<b>ANIMAL SHELTER</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
149	Laborers	38,776	45,635	46,095
164	Attendant	38,309	39,076	39,076
169	Part-time Personnel	30,798	43,002	49,602
186	Longevity Pay	1,294	1,434	1,433
201	Social Security	8,353	9,975	10,528
204	State Retirement	3,775	4,895	4,841
205	Employee & Dependent Insurance	21,153	23,328	24,480
206	Life Insurance	123	145	147
208	Dental Insurance	980	960	992
299	Other Fringe Benefits	1,445	2,854	1,410
307	Communication	4,416	5,008	5,600
338	Vehicle Maintenance	0	420	1,500
399	Other Contracted Services	1,158	954	1,800
425	Gasoline	65	108	150
452	Utilities	15,765	17,414	35,000
499	Other Supplies & Materials	33,567	30,750	34,000
599	Other Charges	720	0	820
707	Building Improvements	1,025	1,824	2,000
	<b>TOTAL ANIMAL SHELTER</b>	<b>201,722</b>	<b>227,782</b>	<b>259,473</b>
	<b>TOTAL PUBLIC HEALTH &amp; WELFARE</b>	<b>5,624,797</b>	<b>5,931,576</b>	<b>6,576,542</b>
<b>56300</b>	<b>SENIOR CITIZENS ASSISTANCE</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
312	Contracts with Private Agencies	25,775	25,775	25,775
316	Contributions	6,745	0	0
	<b>TOTAL SENIOR CITIZENS ASSIST</b>	<b>32,520</b>	<b>25,775</b>	<b>25,775</b>
<b>56500</b>	<b>LIBRARIES</b>	Actual 18-19	Estimated 19-20	Proposed 20-21

General Fund  
Fiscal Year 20-21

105	Supervisor/Director	53,273	54,339	54,339
106	Deputy	38,520	39,291	39,292
129	Librarians	108,267	114,111	114,114
149	Laborers	20,166	20,491	20,570
169	Temporary/Part-time Personnel	127,679	131,166	143,362
186	Longevity Pay	6,115	6,564	6,736
196	In Service Training	2,509	3,232	4,000
201	Social Security	26,952	27,861	29,191
204	State Retirement	11,664	13,070	13,102
205	Employee & Dependent Insurance	47,196	47,664	57,120
206	Life Insurance	248	256	291
208	Dental Insurance	2,232	2,239	2,314
299	Other Fringe Benefits	3,098	2,896	3,170
307	Communication	7,120	9,269	10,000
320	Dues & Memberships	1,664	1,799	2,100
334	Maintenance Agreements	36,246	38,488	42,136
335	Maintenance & Repair Services Buildings	18,361	29,065	32,800
337	Maintenance & Repair Services Office			
	Equipment	2,746	3,438	3,500
348	Postal Charges	3,000	3,000	3,000
410	Custodial Supplies	7,836	6,412	9,000
432	Library Books	87,718	89,722	90,000
435	Office Supplies	33,356	33,222	39,600
437	Periodicals	6,901	7,963	8,000
452	Utilities	70,995	67,026	80,400
599	Other Charges	0	900	0
709	Data Processing Equipment	3,389	0	0
790	Other Equipment	0	2,997	0
	<b>TOTAL LIBRARIES</b>	<b>727,251</b>	<b>756,481</b>	<b>808,137</b>
<b>56700</b>	<b>PARKS AND FAIR BOARDS</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
105	Supervisor/Director	37,110	37,853	37,853
166	Custodial Personnel	25,476	49,009	50,350
169	Part-time Personnel	26,330	15,873	15,471
186	Longevity Pay	1,379	1,529	1,651
201	Social Security	7,070	8,140	8,312
204	State Retirement	3,648	4,134	5,125
205	Employee & Dependent Insurance	12,419	19,204	24,480
206	Life Insurance	98	116	147
208	Dental Insurance	653	912	992
299	Other Fringe Benefits	2,360	2,408	3,334
302	Advertising	3,222	4,256	4,500
307	Communication	2,649	2,536	2,600
335	Maintenance and Repair Services-Building	166	3,827	5,000
425	Gasoline/Diesel	2,157	1,711	2,700
451	Uniforms	792	397	1,000
452	Utilities	49,745	53,454	60,000
499	Other Supplies & Materials	31,563	33,914	35,000
707	Building Improvements	244	13,756	0
712	Heating and Air Conditioning Equipment	2,473	0	0
	<b>TOTAL PARKS AND FAIR BOARDS</b>	<b>209,554</b>	<b>253,029</b>	<b>258,516</b>
<b>56900</b>	<b>OTHER SOCIAL, CULTURAL &amp; REC</b>	Actual 18-19	Estimated 19-20	Proposed 20-21

Final

General Fund  
Fiscal Year 20-21

312	Contracts With Private Agencies	17,100	17,100	17,100
	<b>TOTAL OTHER SOCIAL, CULT &amp; REC</b>	<b>17,100</b>	<b>17,100</b>	<b>17,100</b>
	<b>TOTAL SOCIAL, CULTURAL &amp; REC</b>	<b>986,425</b>	<b>1,052,385</b>	<b>1,109,528</b>
<b>57100</b>	<b>AGRICULTURE EXTENSION SERVICE</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
140	Salary Supplements	94,923	102,562	105,807
307	Communication	2,136	2,130	2,300
355	Travel	2,099	1,600	2,100
435	Office Supplies	2,490	1,883	2,577
	<b>TOTAL AG EXTENSION SERVICE</b>	<b>101,648</b>	<b>108,175</b>	<b>112,784</b>
<b>57500</b>	<b>SOIL CONSERVATION</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
103	Assistant	33,737	34,412	34,413
161	Secretary	37,354	38,102	38,103
186	Longevity Pay	1,982	2,023	2,023
201	Social Security	5,575	5,687	5,702
204	State Retirement	4,019	4,100	4,100
205	Employee & Dependent Insurance	15,732	15,888	16,320
206	Life Insurance	72	71	72
208	Dental Insurance	653	640	661
320	Dues & Memberships	1,280	1,280	1,280
332	Legal Notices, Recording & Court Costs	1,000	1,000	1,050
355	Travel	3,000	3,500	3,500
435	Office Supplies	500	500	500
	<b>TOTAL SOIL CONSERVATION</b>	<b>104,904</b>	<b>107,203</b>	<b>107,724</b>
	<b>TOTAL AG &amp; NATURAL RESOURCES</b>	<b>206,552</b>	<b>215,378</b>	<b>220,508</b>
<b>58110</b>	<b>TOURISM</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
312	Contract(Tourism)	85,000	85,000	85,000
	<b>TOTAL TOURISM</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>
<b>58190</b>	<b>OTHER ECONOMIC AND COMMUNITY DEVELOPMENT</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
312	Contract with Chamber	52,500	52,500	52,500
316	Contract(Chamber)	10,000	0	0
791	Other Construction	0	0	468,865
	<b>TOTAL OTHER ECONOMIC AND COMMUNITY DEVELOPMENT</b>	<b>62,500</b>	<b>52,500</b>	<b>521,365</b>
<b>58300</b>	<b>VETERAN'S SERVICES</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
101	County Official	34,578	40,605	37,110
161	Secretary	25,280	26,121	26,643
169	Part-time	0	0	8,633
186	Longevity	906	1,240	702
201	Social Security	4,576	5,128	5,591
204	State Retirement	3,342	3,738	3,545
205	Employee & Dependent Insurance	7,866	7,944	16,320

General Fund  
Fiscal Year 20-21

206	Life Insurance	111	109	111
208	Dental Insurance	381	320	661
307	Communication	1,492	1,308	1,500
334	Maintenance Agreements	1,347	1,030	1,600
355	Travel	998	1,292	2,000
435	Office Supplies	1,130	1,126	1,200
	<b>TOTAL VETERAN'S SERVICES</b>	<b>82,007</b>	<b>89,961</b>	<b>105,616</b>
<b>58400</b>	<b>OTHER CHARGES</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
506	Liability Insurance	282,548	298,962	317,000
510	Trustee's Commission	296,000	303,829	313,000
599	Other Charges	40,706	47,353	50,000
	<b>TOTAL OTHER CHARGES</b>	<b>619,254</b>	<b>650,144</b>	<b>680,000</b>
<b>58500</b>	<b>CONTRIBUTIONS TO OTHER AGENCIES</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
316	Contribution	25,800	40,200	35,200
	<b>TOTAL CONTRIBUTIONS</b>	<b>25,800</b>	<b>40,200</b>	<b>35,200</b>
<b>58600</b>	<b>EMPLOYEE BENEFITS</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
207	Medical Insurance (Retirees)	22,949	44,837	97,920
210	Unemployment Compensation	26,669	4,464	40,000
340	Medical & Dental Services	0	0	1,000
513	Workman's Compensation Insurance	18,567	14,928	28,750
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>68,185</b>	<b>64,229</b>	<b>167,670</b>
<b>58900</b>	<b>MISCELLANEOUS</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
348	Postal Charges	50,000	55,000	62,500
599	Other Charges	347	60	500
	<b>TOTAL MISCELLANEOUS</b>	<b>50,347</b>	<b>55,060</b>	<b>63,000</b>
	<b>TOTAL OTHER OPERATIONS</b>	<b>993,093</b>	<b>1,037,094</b>	<b>1,657,851</b>
	<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>25,486,872</b>	<b>26,219,723</b>	<b>28,907,871</b>
99000	OTHER SOURCES (USES)			
99100	TRANSFERS OUT			
590	Transfers to Other Funds	0	0	0
	<b>TOTAL OTHER USES</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL ESTIMATED EXPENDITURES &amp; OTHER USES</b>	<b>25,486,872</b>	<b>26,219,723</b>	<b>28,907,871</b>
	Over/Under (-)	352,430	975,888	-794,852
	Beginning Fund Balance 07/01	6,015,563	7,296,493	8,272,381
	Adjustments/Encumbrances			
	Ending Fund Balance 06/30	7,296,493	8,272,381	7,477,529

Capital  
Fiscal Year 20-21

**Courthouse Maintenance Fund**

County Maintenance	Tuck Point (Courthouse)	\$54,000	CHM Approved	6/11/2020
County Maintenance	Roof (Courthouse)	\$63,000	CHM Approved	6/11/2020
Jail	(5) Old Transfer Switch-Generator Related	\$25,000	CHM Approved	6/11/2020
Jail	Hot Water Holding Tank/Mixing Valve	\$18,088	CHM Approved	6/11/2020
Jail	(4) Courtroom Carpet	\$11,400	CHM Approved	6/11/2020
	<b>Total</b>	<b>\$171,488</b>		

**STATE GRANT**

Sheriff	(5) Patrol Cars	\$220,000	Grant Approved	6/11/2020
Fire	Engine Truck	\$375,000	Grant Approved	6/11/2020
Fire	(3) Air Bags	\$3,600	Grant Approved	6/11/2020
EMS	(3) Ambulances w/Harris Mobile Radio's (\$178,000 each)	\$534,000	Grant Approved	6/11/2020
EMS	(4) Automatic CPR machines	\$56,000	Grant Approved	6/11/2020
	<b>Total</b>	<b>\$1,188,600</b>		

**Other Capital Items**

Rabies & Animal Control	Truck (\$12,000 FY 19/20)	\$31,000	Approved	6/11/2020
Preservation of Records	(3) Desktop PC	\$2,325	Fee's Approved	6/11/2020
Finance	Technology Upgrade	\$15,000	Approved	7/21/2020
Judicial Commissioner	Computers	\$2,000	Approved	7/21/2020
Library	Carpet	\$30,000	Approved	7/21/2020
	<b>Total</b>	<b>\$80,325</b>		

Courthouse Maintenance Fund  
Fiscal Year 20-21

Cumberland County, Tennessee				
Courthouse and Jail Maintenance Fund				
Statement of Proposed Operations				
For The Fiscal Year Ending June 30, 2021				
Account #	Description	Actual 18-19	Estimated 19-20	Proposed 20-21
<b>Estimated Revenue</b>				
Local Taxes				
40260	Litigations Tax - Special Purpose	45,608	45,748	45,748
<b>Total Local Taxes</b>		<b>45,608</b>	<b>45,748</b>	<b>45,748</b>
<b>Other Local Revenue</b>				
44110	Interest Earned	11,024	9,746	8,415
44540	Sale of Property	0	0	0
<b>Total Other Local Revenue</b>		<b>11,024</b>	<b>9,746</b>	<b>8,415</b>
Other Sources (non revenue)				
49200	Notes Issued	0	0	0
Total Other Sources		0	0	0
<b>Total Estimated Revenues</b>		<b>56,632</b>	<b>55,494</b>	<b>54,163</b>
<b>Estimated Expenditures</b>				
51000	General Government			
51800	County Buildings	Actual 18-19	Estimated 19-20	Proposed 20-21
335	Maintenance and Repair Service Bldgs	58,634	0	171,488
<b>Total</b>		<b>58,634</b>	<b>0</b>	<b>171,488</b>
58000	Other Operations			
58400	Other Charges			
510	Trustee's Commission	489	428	1,000
<b>Total</b>		<b>489</b>	<b>428</b>	<b>1,000</b>
82100	Principal			
82110	General Government			
602	Principal on Notes	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Estimated Expenditures</b>		<b>59,123</b>	<b>428</b>	<b>172,488</b>
Over/Under(-)		-2,491	55,066	-118,325
Beginning Fund Balance 07/01		658,883	656,392	711,458
Ending Fund Balance 06/30		656,392	711,458	593,133
Less: Notes Receivable		258,505	225,849	191,864
Balance		397,887	485,609	401,269



Solid Waste Fund  
Fiscal Year 20-21

<b>Solid Waste/Sanitation Fund</b>				
<b>Statement of Proposed Operations</b>				
<b>For the Fiscal Year Ending June 30, 2021</b>				
<b>Account No.</b>	<b>Description</b>	<b>Actual 18-19</b>	<b>Estimated 19-20</b>	<b>Proposed 20-21</b>
<b>Estimated Revenues</b>				
<b>40000</b>	<b>Local Taxes</b>			
40110	Current Property Taxes	1,808,493	2,126,094	2,151,726
40120	Trustee's Collection Prior Year	38,293	40,937	40,937
40130	Cir Clek/CI & Master Collection Prior Year	26,548	22,549	22,549
40140	Intrest & Penalty	22,320	19,434	19,434
40150	Pick- Up Taxe	0		0
	<b>Total Local Taxes</b>	<b>1,895,654</b>	<b>2,209,014</b>	<b>2,234,646</b>
<b>Charges for Current Services</b>				
<b>43000</b>	<b>General Service Charges</b>			
43110	Tipping Fees	8,236	15,091	15,091
43116	Surcharge-Waste Tire Dipsosal	58,968	62,187	62,187
	<b>Total Charges for Current Services</b>	<b>67,204</b>	<b>77,278</b>	<b>77,278</b>
<b>Other Local Revenues</b>				
<b>44000</b>	<b>Recurring Items</b>			
44145	Sale of Recycled Materials	309,397	204,881	204,881
44170	Miscellaneous Refunds	0	0	
	<b>Total Other Local Revenues</b>	<b>309,397</b>	<b>204,881</b>	<b>204,881</b>
<b>44500</b>	<b>Nonrecurring Items</b>			
44530	Sale of Equipment	0	0	0
44560	Damages Recovered From Individuals	204	0	0
44990	Other Local Revenues	0	0	0
	<b>Total NonRecurring Items</b>	<b>204</b>	<b>0</b>	<b>0</b>
<b>State of Tennessee</b>				
<b>46000</b>	<b>General Government Grants</b>			
46430	Litter Program	68,493	37,337	37,337
	<b>Total State of Tennessee</b>	<b>68,493</b>	<b>37,337</b>	<b>37,337</b>
<b>Other Governments &amp; Citizens Groups</b>				
<b>48000</b>	<b>Other Governments</b>			
48140	Contracted Services	2,865	2,865	2,865
	<b>Total Other Governments</b>	<b>2,865</b>	<b>2,865</b>	<b>2,865</b>
<b>Other Sources</b>				
49700	Insurance Recovery	0	1,044	0
49800	Transfers In			
	<b>Total Other Sources</b>	<b>0</b>	<b>1,044</b>	<b>0</b>
	<b>Total Est. Revenues &amp; Other Sources</b>	<b>2,343,817</b>	<b>2,532,419</b>	<b>2,557,007</b>

Solid Waste Fund  
Fiscal Year 20-21

<b>Estimated Expenditures</b>				
<b>55000</b>	<b>Public Health &amp; Welfare</b>			
<b>55731</b>	<b>Waste Pickup</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
149	Laborers	139,421	113,940	113,940
186	Longevity Pay	2,673	2,265	1,838
187	Overtime	369	533	1,000
201	Social Security	10,981	9,823	9,101
204	State Retirement	6,715	6,473	6,543
205	Employee & Dependent Insurance	35,371	31,776	40,800
206	Life Insurance	134	146	180
208	Dental Insurance	1,388	1,280	1,653
299	Other Fringe Benefits	2,103	1,073	2,188
412	Diesel Fuel	39,515	37,311	40,000
451	Uniforms	1,500	1,450	1,500
499	Other Supplies & Materials	32,002	34,941	35,000
	<b>Total Waste Pickup</b>	<b>272,172</b>	<b>241,011</b>	<b>253,743</b>
<b>55732</b>	<b>Convenience Centers</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
169	Part-time Personnel	383,764	411,240	461,395
187	Overtime Pay	45	224	1,000
201	Social Security	29,361	31,477	35,373
204	State Retirement	0	0	0
312	Contracts with Private Agencies	672,535	768,580	787,000
330	Lease Payments	4,600	4,600	4,600
451	Uniforms	1,413	3,916	6,000
452	Utilities	31,216	26,530	33,000
499	Other Supplies & Materials	22,500	22,432	22,500
707	Building Improvements	0	0	0
715	Land	0	0	39,500
724	Site Development	13,390	0	20,000
	<b>Total Convenience Centers</b>	<b>1,158,824</b>	<b>1,268,999</b>	<b>1,410,368</b>
<b>55751</b>	<b>Recycling Center</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
105	Director Solid Waste	45,386	31,656	47,476
149	Laborers	145,675	173,003	173,575
169	Part-time Personnel	114,509	120,565	119,646
186	Longevity Pay	4,684	2,719	3,113
187	Overtime	1,190	102	1,200
189	Other Salaries & Wages	33,867	34,412	34,413
201	Social Security	26,812	27,023	26,697
204	State Retirement	11,524	11,954	14,506
205	Employee & Dependent Insurance	58,000	55,962	65,280
206	Life Insurance	239	242	327
208	Dental Insurance	2,423	2,314	2,645
299	Other Fringe Benefits	6,115	2,464	3,970
302	Advertising	0	1,636	0
312	Contracts with Private Agencies	62,713	32,990	67,000
355	Travel	588	0	0
412	Diesel Fuel	8,398	6,641	15,000
435	Office Supplies	2,000	826	2,000
451	Uniforms	1,800	1,754	1,800
452	Utilities	22,077	23,653	30,000
499	Other Supplies & Materials	44,950	43,147	50,500
707	Building Improvements	0	0	30,000
790	Other Equipment	0	50,149	84,500
	<b>Total Recycling Center</b>	<b>592,950</b>	<b>623,212</b>	<b>773,648</b>

Solid Waste Fund  
Fiscal Year 20-21

		Actual 18-19	Estimated 19-20	Proposed 20-21
<b>55770</b>	<b>Post Closure Care Cost</b>			
169	Part-time Personnel	11,890	227	15,606
201	Social Security	910	30	1,194
366	Contracts for Post Closure Cost	80,318	13,666	25,000
452	Utilities	1,430	1,428	2,000
499	Other Supplies & Materials	5,000	9,195	25,000
599	Other Charges	10,978	530	15,000
	<b>Total Landfill Operation &amp; Maintenance</b>	<b>110,526</b>	<b>25,076</b>	<b>83,800</b>
58000	Other General Government	Actual 18-19	Estimated 19-20	Proposed 20-21
<b>58400</b>	<b>Other Charges</b>			
510	Trustee's Commission	38,376	45,269	46,816
	<b>Total Other Charges</b>	<b>38,376</b>	<b>45,269</b>	<b>46,816</b>
<b>58600</b>	<b>Employee Benefits</b>			
210	Unemployment Compensation	3,586	949	7,000
513	Worker's Compensation	46,734	42,094	57,200
	<b>Total Employee Benefits</b>	<b>50,320</b>	<b>43,043</b>	<b>64,200</b>
60000	Highways			
<b>64000</b>	<b>Litter and Trash Collection</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
106	Deputies	52,315	53,284	53,284
186	Longevity Pay	679	960	960
201	Social Security	4,144	4,225	4,233
204	State Retirement	2,353	3,042	3,044
205	Employee & Dependent Insurance	15,732	15,888	16,320
206	Life Insurance	53	59	72
208	Dental Insurance	626	640	661
299	Other Fringe Benefits	1,266	1,073	1,094
355	Travel	371	551	600
412	Diesel Fuel	3,360	2,616	3,500
499	Other Supplies & Materials	2,644	3,719	3,800
	<b>Total Litter and Trash Collection</b>	<b>83,543</b>	<b>86,057</b>	<b>87,568</b>
	<b>Total Estimated Expenditures</b>	<b>2,306,711</b>	<b>2,332,667</b>	<b>2,720,143</b>
	Over/Under(-)	37,106	199,752	-163,136
	Beginning Fund Balance 07/01	652,792	702,298	902,050
	Audit Adjustments			
	Ending Fund Balance 06/30	702,298	902,050	738,914

DRUG FUND  
FY 20-21

Cumberland County, Tennessee				
Drug Control Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2021				
Account No.	Description	Actual 18-19	Estimated 19-20	Proposed 20-21
<b>Estimated Revenues</b>				
<b>42000</b>	<b>Fines, Forfeitures and Penalties</b>			
42341	Drug Court Fees	1,445	0	0
42600	<u>Other Courts In County</u>			
42640	Drug Control Fines	20,434	18,701	18,701
42900	<u>Other Fines, Forfeitures &amp; Penalties</u>			
42910	Proceeds from Confiscated Property	63,958	36,393	100
	<b>Total Fines, Forfeitures and Penalties</b>	<b>85,837</b>	<b>55,094</b>	<b>18,801</b>
<b>44000</b>	<b>Other Local Revenues</b>			
<b>44100</b>	<b>Recurring Items</b>			
44170	Miscellaneous Refunds	0	0	0
<b>44570</b>	<b>Nonrecurring Items</b>			
44530	Sale of Equipment	0	0	0
44570	Contributions & Gifts	14,662	0	0
	<b>Total Nonrecurring Items</b>	<b>14,662</b>	<b>0</b>	<b>0</b>
49700	Insurance Recovery			
	<b>Total Estimated Revenue</b>	<b>100,499</b>	<b>55,094</b>	<b>18,801</b>
<b>Estimated Expenditures</b>				
<b>54000</b>	<b>Public Safety</b>	Actual 18-19	Estimated 19-20	Proposed 20-21
<b>54150</b>	<b>Drug Enforcement</b>			
196	In Service Training	55	520	800
338	Maintenance & Repair - Vehicles	0	837	4,000
355	Travel	350	750	1,500
499	Other Supplies & Materials	20,027	21,457	21,000
716	Law Enforcement Equipment	9,302	5,254	9,200
718	Motor Vehicles	70,642	29,787	38,000
790	Other Equipment	0	0	0
	<b>Total Drug Enforcement</b>	<b>100,376</b>	<b>58,605</b>	<b>74,500</b>
<b>58000</b>	<b>Other Charges</b>			
<b>58400</b>	<b>Other Charges</b>			
510	Trustee' s Commission	241	164	300
	<b>Total Other Charges</b>	<b>241</b>	<b>164</b>	<b>300</b>
	<b>Total Estimated Expenditures</b>	<b>100,617</b>	<b>58,769</b>	<b>74,800</b>
	Over/Under(-)	-118	-3,675	-55,999
	Beginning Fund Balance 07/01	234,861	234,743	231,068
	Ending Fund Balance 06/30	234,743	231,068	175,069

Other Special Revenue Fund  
Railroad Authority  
Fiscal Year 2020-2021

<b>Cumberland County, Tennessee</b>			
<b>Other Special Revenue Fund - RAILROAD AUTHORITY</b>			
<b>Statement of Proposed Operations</b>			
<b>For the Fiscal Year Ending June 30, 2021</b>			
<b>Account Description</b>	<b>Estimated 18-19</b>	<b>Proposed 19-20</b>	<b>Proposed 20-21</b>
<b>Estimated Revenues</b>			
44000 Other Local Revenues			
44145 Sale of Recycled Materials	0	0	0
<b>Total Other Local Revenues</b>	<b>0</b>		
46000 State of Tennessee			
46100 General Government Grants			
46190 Other General Government Grants	0	0	1,217,166
<b>Total State of Tennessee</b>	<b>0</b>	<b>0</b>	<b>1,217,166</b>
<b>Total Estimated Revenues</b>	<b>0</b>	<b>0</b>	<b>1,217,166</b>
	<b>Estimated 18-19</b>	<b>Proposed 19-20</b>	<b>Proposed 20-21</b>
<b>Estimated Expenditures</b>			
58000 Other Operations			
58190 Other Economic & Community Development			
510 Trustees Commission	0	0	1,000
<b>Total Economic &amp; Community Development</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
90000 Capital Projects			
91190 Other General Government Projects			
399 Other Contracted Services	40	370	1,000
791 Other Construcion	0	0	1,217,166
<b>Total Other General Government Projects</b>	<b>40</b>	<b>370</b>	<b>1,218,166</b>
<b>Total Estimated Expenditures</b>	<b>40</b>	<b>370</b>	<b>1,219,166</b>
Over/Under (-)	-40	-370	-2,000
Estimated Beginning Fund Balance 07/01	48,180	48,140	47,770
Estimated Ending Fund Balance 06/30	48,140	47,770	45,770

Highway Department  
Fiscal Year 2020-2021

Cumberland County, Tennessee				
Highway/Public Works Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2021				
Account No.	Description	<u>Actual 18-19</u>	<u>Estimated 19-20</u>	<u>Proposed 20-21</u>
<b>ESTIMATED REVENUES</b>				
40000	Local Taxes			
40280	Mineral Severance Tax	87,028	53,313	75,000
	<b>TOTAL LOCAL TAXES</b>	<b>87,028</b>	<b>53,313</b>	<b>75,000</b>
43000	General Service Charges			
43190	Other General Service Charges	3,500	3,500	3,500
	<b>TOTAL GENERAL SERVICE CHARGES</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
44000	OTHER LOCAL REVENUES			
44145	Sale Of Recycled Materials	773	0	100
44170	Miscellaneous Refunds	0	145	100
44530	Sale of Equipment	0	0	0
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>773</b>	<b>145</b>	<b>200</b>
46000	STATE OF TENNESSEE			
46410	Bridge Program	495,561	0	0
46420	State Aid Program	517,817	785,651	479,095
46920	Gasoline & Motor Fuel Tax	2,994,921	3,027,049	2,286,730
46930	Petroleum Special Tax	40,445	40,445	40,445
46980	Other State Grants	0	0	0
	<b>TOTAL STATE OF TENNESSEE</b>	<b>4,048,744</b>	<b>3,853,145</b>	<b>2,806,270</b>
47000	FEDERAL GOVERNMENT			
47230	Disaster Relief	0	0	0
	<b>TOTAL FEDERAL GOVERNMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Estimated Revenues</b>	<b>4,140,045</b>	<b>3,910,103</b>	<b>2,884,970</b>
	<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>4,140,045</b>	<b>3,910,103</b>	<b>2,884,970</b>

Highway Department  
Fiscal Year 2020-2021

	<b>ESTIMATED EXPENDITURES</b>	<b>Estimated 18-19</b>	<b>Estimated 19-20</b>	<b>Proposed 20-21</b>
61000	ADMINISTRATION			
101	County Official	94,122	96,475	99,813
103	Assistant	37,440	37,440	37,440
186	Longevity Pay	1,123	1,124	1,236
187	Overtime Pay	2,146	324	3,000
201	Social Security	10,352	10,340	10,879
204	State Retirement	7,493	7,485	7,822
205	Employee Health Insurance	15,741	15,888	16,320
206	Life Insurance	102	90	111
208	Dental Insurance	599	649	654
299	Other Fringe Benefits	1,400	720	720
320	Dues & Memberships	4,962	5,135	5,185
331	Legal Services	0	0	1,000
337	Maintenance & Repair Office Equipment	337	353	500
348	Postal Charges	0	0	50
349	Printing, Stationery & Forms	0	0	250
355	Travel	3,594	1,913	4,000
435	Office Supplies	1,352	406	2,000
599	Other Charges	857	585	1,000
709	Data Processing Equipment	400	55	1,000
	<b>TOTAL ADMINISTRATION</b>	<b>182,020</b>	<b>178,982</b>	<b>192,980</b>
62000	HIGHWAY & BRIDGE MAINTENANCE			
144	Equipment Operators-Heavy	160,193	168,480	166,400
147	Truck Drivers	147,940	143,743	130,520
149	Laborers	142,287	130,000	130,000
169	Part-time Employees	14,963	14,773	35,000
186	Longevity Pay	9,957	9,053	7,629
187	Overtime Pay	30,381	19,813	30,000
201	Social Security	39,024	37,504	38,829
204	State Retirement	26,771	26,295	27,916
205	Employee Health Insurance	111,803	104,963	106,080
206	Life Insurance	451	376	468
208	Dental Insurance	4,632	3,859	4,251
299	Other Fringe Benefits	7,096	6,630	8,015
399	Other Contracted Services	63,118	100,000	100,000
403	Asphalt-Cold Mix	60,000	59,281	60,000
404	Asphalt-Hot Mix	1,089,308	1,200,000	600,000
405	Asphalt-Liquid	164,658	318,297	200,000
409	Crushed Stone	173,314	162,167	175,000
440	Pipe-Metal	20,619	23,398	25,000
443	Road Signs	5,381	10,474	15,000
444	Salt	0	0	10,000
445	Sand	0	298	1,000
455	Wood Products	30	0	1,000
499	Other Supplies & Materials	1,044	895	2,000
	<b>TOTAL HIGHWAY AND BRIDGE MAINTENANCE</b>	<b>2,272,970</b>	<b>2,540,299</b>	<b>1,874,107</b>

Highway Department  
Fiscal Year 2020-2021

63100	OPERATION & MAINTENANCE OF EQUIPMENT			
142	Mechanics	34,904	38,378	61,360
186	Longevity Pay	780	302	475
187	Overtime Pay	1,686	440	3,000
201	Social Security	2,858	2,988	4,960
204	State Retirement	895	1,695	3,540
205	Employee Health Insurance	9,842	10,595	16,320
206	Life Insurance	30	38	72
208	Dental Insurance	354	405	654
299	Other Fringe Benefits	0	0	0
329	Laundry Service	1,417	1,663	2,200
412	Diesel Fuel	56,060	38,556	73,456
418	Equipment & Machinery Parts	64,634	58,726	65,000
425	Gasoline	27,862	21,048	34,707
433	Lubricants	5,000	5,000	5,000
450	Tires & Tubes	20,101	18,952	25,000
	<b>TOTAL OPERATION AND MAINTENANCE OF EQUIPMENT</b>	<b>226,423</b>	<b>198,786</b>	<b>295,744</b>
65000	OTHER CHARGES			
307	Communication	6,198	6,821	7,000
415	Electricity	4,901	4,772	5,500
434	Natural Gas	4,165	2,991	5,000
454	Water & Sewer	350	999	1,000
508	Premiums on Bonds	0	0	100
510	Trustee's Commission	30,272	29,809	35,000
511	Vehicle & Equipment Insurance	52,000	52,000	52,000
599	Other Charges	6,834	6,980	7,000
	<b>TOTAL OTHER CHARGES</b>	<b>104,720</b>	<b>104,372</b>	<b>112,600</b>
66000	EMPLOYEE BENEFITS			
207	Medical Insurance	15,719	15,888	16,320
210	Unemployment Comp	4,339	3,753	6,500
513	Worker's Compensation	68,257	60,962	70,000
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>88,315</b>	<b>80,603</b>	<b>92,820</b>
68000	CAPITAL OUTLAY			
705	Bridge Construction	439,743	0	0
708	Communication Equipment	0	500	1,000
726	State Aid Projects	499,517	755,447	488,872
790	Other Equipment	8,293	0	100,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>947,553</b>	<b>755,947</b>	<b>589,872</b>
	<b>Total Expenditures</b>	<b>3,822,001</b>	<b>3,858,989</b>	<b>3,158,123</b>
	Revenues Over Expenditures	318,044	51,114	-273,153
	Beginning Fund Balance 07/01	1,089,598	1,407,642	1,458,756
	Ending Fund Balance 06/30	1,407,642	1,458,756	1,185,604



**Cumberland County**  
**Basic Education Program Allocation**  
**2020-2021**  
**July Final**

<b>Instructional Salaries Funding</b>			
Total Full Funding - Instructional		\$22,115,000	
Less: Required Local Matching Funds 30.89%		<u>6,832,000</u>	
<b>State Share of Instructional Funding 69.11%</b>	(1)	<b>\$15,283,000</b>	
<b>Instructional Benefits Funding</b>			
Total Full Funding - Instructional		\$7,184,000	
Less: Required Local Matching Funds 30.89%		<u>2,219,000</u>	
<b>State Share of Instructional Funding 69.11%</b>	(2)	<b>\$4,965,000</b>	
<b>Classroom Funding</b>			
Total Full Funding - Classroom		\$7,546,000	
Less: Required Local Matching Funds 24.07%		<u>1,816,000</u>	
<b>State Share of Classroom Funding 75.93%</b>	(3)	<b>\$5,730,000</b>	
<b>Non-Classroom Funding</b>			
Total Full Funding - Non-Classroom		\$15,966,000	
Less: Required Local Matching Funds 46.56%		<u>7,433,000</u>	
<b>State Share of Non-Classroom Funding 53.44%</b>	(4)	<b>\$8,533,000</b>	
<b>Total State BEP Funding Allocation</b>	(1) + (2) + (3) + (4)	<b>\$34,511,000</b>	(5)

FY20 Local Contribution

Total Required Local Matching Funds	<u>18,300,000</u>	(6)	<b>18,729,384</b>
Total BEP Funding - State and Local	\$52,811,000	(5) + (6)	

**Additional Information**

<b>Student Counts (Weighted average of months 2,3,6 and 6)</b>	<b>2019-20</b>	<b>2018-19</b>
Total ADMs	7,011	7,073
Career and Technical ADMs Served	462	428
Special Education ADMs Identified and Served	1,554	1,593
<b>FY21 Increase in Instructional Salary Funds</b>	<b>\$0</b>	
<b>System FY19 Weighted Average Salary</b>	<b>\$43,492</b>	
<b>Statewide FY19 Weighted Average Salary</b>	<b>\$47,134</b>	
<b>Required Instructional Salary Budget Increase</b>	<b>\$0</b>	
<b>IEA Program - per pupil amount</b>	<b>\$7,532</b>	
<b>Fiscal Capacity Indices</b>		
TACIR Index	0.646%	
CBER/Fox Index	0.767%	
TACIR 50% & CBER 50%	0.707%	



43000	CHARGES FOR CURRENT SERVICES	<b>Projected 2018-2019</b>	<b>Projected 2019-2020</b>	<b>Proposed 2020-2021</b>
	Employee Benefit Contributions			
43500	Education - Charges			
43512	Tuition - Other			
43517	Tuition - Other	<b>136,000</b>	<b>117,000</b>	<b>130,000</b>
43570	Receipts from Individual Schools	<b>62,000</b>	<b>48,000</b>	<b>65,000</b>
43990	Other Charges for Services	<b>23,195</b>	<b>16,121</b>	<b>26,000</b>
	Criminal Background Fees			
	TOTAL CHARGES FOR CURRENT SERVICES	<b>221,195</b>	<b>181,121</b>	<b>221,000</b>
44100	OTHER LOCAL REVENUES RECURRING ITEMS			
44120	Lease/Rentals	<b>9,577</b>	<b>6,200</b>	<b>2,000</b>
44130	Sale of Materials/Supplies			
44145	Sale of Surplus Materials	<b>7,281</b>	<b>2,000</b>	<b>2,500</b>
44146	E-Rate Funding	<b>15,581</b>	-	-
44160	Retires' Insurance Payments	-		
44170	Miscellaneous Refunds	<b>145,000</b>	<b>200,000</b>	<b>230,000</b>
44500	NONRECURRING ITEMS			
44520	Line no longer active see 49700 for insurance			
44530	Sale of Equipment			
44540	Sale of Property			
44550	Resale of Materials - T&I House			
44560	Damages Recovered From Individuals	<b>575</b>	<b>800</b>	<b>500</b>
44570	Contributions & Gifts	<b>10,012</b>	<b>12,000</b>	<b>15,000</b>
44990	Other Local Revenues	<b>15,251</b>	<b>13,000</b>	<b>16,000</b>
	TOTAL OTHER LOCAL REVENUES	<b>203,276</b>	<b>234,000</b>	<b>266,000</b>

		Projected 2018-2019	Projected 2019-2020	Proposed 2020-2021
46000	STATE OF TENNESSEE			
46500	STATE EDUCATION FUNDS			
	On Behalf Contributions			
	Safe Schools			
46511	Basic Education Program	33,414,000	34,320,000	34,511,000
	BEP ARRA			
46515	Early Childhood Education	1,068,265	1,059,450	1,059,450
46530	Energy Efficient Schools Initiative			
46550	Driver Education			
46590	Other State Education	597,026	614,000	614,000
46591	Coordinated School Health	100,000	100,000	100,000
46592	Internet Connectivity			
46594	Family Resource Centers	29,611	29,611	29,611
46981	Safe Schools	192,676	135,780	178,714
46610	Career Ladder Program	166,726	112,000	120,000
46640	Vocational Equipment			
46790	Other Vocational		27,000	
46980	Other State Education			
46990	Other State Revenues			
	TOTAL STATE OF TENNESSEE	35,568,303	36,397,841	36,612,775



	Maxwell			
Account No.	EXPENDITURES	Projected 2018-2019	Projected 2019-2020	Proposed 2020-2021
71100	REGULAR INSTRUCTION			
116	Teachers	15,680,244	16,045,000	16,913,083
117	Career Ladder Program	61,800	52,575	54,350
128	Homebound Teacher	48,264	50,561	50,792
163	Educational Assistants	871,907	884,750	848,978
195	Certified Substitute Teachers	39,111	19,145	35,000
198	Non-Certified Substitutes	234,993	166,725	263,000
201	Social Security	1,244,034	1,317,235	1,389,638
204	State Retirement	1,566,663	1,765,208	1,794,465
206	Life Insurance	28,067	29,122	29,022
207	Medical Insurance	4,350,477	4,305,000	4,350,000
208	Dental Insurance	130,729	131,600	138,600
217	Retirement - Hybrid Stabilization	67,318	90,000	
336	Maintenance & Repair Services			
399	Other Contracted Services	30,391	25,000	35,000
429	Instructional Supplies	359,338	290,692	294,520
449	Textbooks-bound	44,594	689,000	675,000
471	Software		75,726	87,465
499	Other Supplies & Materials	54,307	57,000	57,442
535	Fee Waivers - Free/Red. Lunch Students	9,704	11,000	11,000
599	Other Charges -	-		
722	Regular Instruction Equipment			
790	Other Equipment			
	TOTAL REGULAR INSTRUCTION	24,821,943	26,005,339	27,027,356

	Maxwell			
71150	ALTERNATIVE SCHOOLS	Projected 2018-2019	Projected 2019-2020	Proposed 2020-2021
	INSTRUCTION AND SUPPORT			
116	Teachers	101,301	130,000	155,900
117	Career Ladder	1,000	1,500	1,000
127	Extended Contract			
163	Teachers Assistants		6,600	14,525
201	Social Security	7,210	10,565	13,114
204	State Retirement	10,701	14,341	16,913
206	Life Insurance	135	232	269
207	Medical Insurance	25,830	35,865	42,632
208	Dental Insurance	281	550	1,320
399	Other Contracted Services	1,000	1,000	1,000
429	Instructional Supplies	4,996	5,000	5,000
499	Other Supplies and Materials	1,000	1,000	1,000
524	Staff Development			
535	Fee Waiver F& R Lunch Students			
790	Other Equipment	1,000	1,000	1,000
	TOTAL ALTERNATIVE SCHOOL	154,454	207,653	253,672

	Presson	Projected	Projected	Proposed
71200	SPECIAL EDUCATION INSTRUCTION	2018-2019	2019-2020	2020-2021
116	Teachers	1,693,597	1,690,000	1,791,726
117	Career Ladder Program	10,780	9,500	9,500
127	Career Ladder Extended Contracts			
128	Homebound Teachers	52,513	53,832	55,172
163	Educational Assistants	159,541	208,228	246,670
171	Speech pathologists	53,255	62,000	107,415
189	Other Salaries & Wages	7,645	35,375	17,512
195	Certified Substitute Teachers	1,450	700	2,000
198	Non-Certified Substitutes	14,870	14,500	18,000
201	Social Security	151,203	158,671	171,972
204	State Retirement	185,565	206,368	216,214
206	Life Insurance	3,300	3,533	3,680
207	Medical Insurance	547,028	525,000	585,800
208	Dental Insurance	15,502	15,440	18,480
217	Retirement - Hybrid Stabilization	7,251	10,000	
312	Contracts With Private Agencies			
336	Maintenance & Repair Services-	200	200	200
399	Other contracted services			
429	Instructional Supplies & Materials	9,560	9,800	10,000
499	Other Supplies & Materials	377	500	500
599	Other Charges	490	500	500
725	Special Education Equipment	1,406	1,500	1,500
	TOTAL SPECIAL EDUCATION	2,915,532	3,005,647	3,256,840
	INSTRUCTION			



	Maddox	Projected	Projected	Proposed
71300	CAREER AND TECHNICAL EDUCATION \CTE INSTRUCTION	2018-2019	2019-2020	2020-2021
116	Teachers	1,954,170	1,956,000	2,011,553
117	Career Ladder Program	6,500	6,000	6,000
163	Educational Clerk	-		
195	Certified Substitute Teachers	4,435	3,255	6,400
198	Non-certified Substitutes	29,120	23,865	29,000
201	Social Security	146,923	152,168	157,051
204	State Retirement	189,794	196,000	207,203
206	Life Insurance	3,240	3,780	3,780
207	Medical Insurance	524,009	503,000	520,000
208	Dental Insurance	13,501	13,400	13,734
217	Retirement - Hybrid Stabilization	7,873	10,000	
336	Maintenance & Repair Services	16,818	22,000	22,000
355	Travel	10,430	15,000	18,000
399	Other Contracted Services	39,916	39,000	62,350
429	Instructional Supplies & Materials	39,806	27,000	40,000
448	T & I Construction Materials			
449	Textbooks - Not incl. in 71100	11,622	18,000	15,000
499	Other Suppl. & Materials	3,975	4,000	4,000
599	Other Charges	4,700	5,000	5,000
706	Building Construction	25,273	5,500	28,000
730	CTE Instruction Equipment	20,221	47,276	20,000
	TOTAL CTE			
	EDUCATION INSTRUCTION	3,052,327	3,050,244	3,169,071

	Patton/Harris	Projected	Projected	Proposed
71400	Student Body Education Program	2018-2019	2019-2020	2020-2021
188	Bonus Payments			
189	Other Salaries and Wages	360,873	358,000	395,300
201	Social Security	24,530	27,387	30,240
204	State Retirement	26,894	38,055	40,597
206	Life Insurance			
207	Medical Insurance			
208	Dental Insurance			
217	Retirement - Hybrid Stabilization	1,594	2,000	
399	Other Contracted Services			
429	Instructional Supplies & Materials			
499	Other Supplies & Materials	26,340	25,500	25,500
599	Other Charges	7,500	3,000	7,500
790	Other Equipment			
	<b>TOTAL STUDENT BODY EDUCATION</b>	<b>447,731</b>	<b>453,942</b>	<b>499,138</b>
	<b>PROGRAM</b>			

	Magnusson			
72000	SUPPORT SERVICES			
		<b>Projected</b>	<b>Projected</b>	<b>Proposed</b>
72110	ATTENDANCE	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>
105	Director	46,796	63,042	59,220
161	Secretary			31,170
201	Social Security	3,520	4,823	6,915
204	State Retirement	4,895	6,701	7,796
206	Life Insurance	75	75	118
207	Medical Insurance	12,258	12,420	20,265
208	Dental Insurance	327	327	660
355	Travel			
471	Software		53,400	69,300
499	Other Supplies & Materials	1,928	2,000	2,000
524	Staff Development Training	3,392	2,500	5,000
599	Other Charges			
704	Attendance Equipment			
	TOTAL ATTENDANCE	<b>73,191</b>	<b>145,288</b>	<b>202,444</b>

	Polson Health Services/CSH	Projected	Projected	Proposed
72120	HEALTH SERVICES/CSH	2018-2019	2019-2020	2020-2021
105	Director of CSH	53,248	55,655	56,190
131	Medical Personnel	278,260	299,025	310,000
169	Part time personnel	19,580	13,815	20,000
189	Other Salaries and Wages			
201	Social Security	25,271	28,190	29,544
204	Retirement	20,876	23,122	23,921
206	Life Insurance	492	615	615
207	Medical Insurance	101,478	102,800	103,830
208	Dental Insurance	3,920	4,250	4,290
355	Travel	-	250	250
399	Other Contracted Services	13,801	10,000	14,880
413	Medical Supplies	5,149	6,000	6,000
499	Other Suppl. & Materials - Office	1,013	1,000	1,000
524	Staff Development	3,679	4,800	4,800
599	Other Charges	10,686	9,000	5,000
735	Health Equip.	3,500	3,500	3,500
	<b>TOTAL HEALTH SERVICES</b>	<b>540,954</b>	<b>562,022</b>	<b>583,819</b>

	Maxwell	Projected	Projected	Proposed
72130	OTHER STUDENT SUPPORT	2018-2019	2019-2020	2020-2021
117	Career Ladder Program	5,500	4,100	4,100
123	Guidance Personnel	766,413	733,000	754,335
124	Psychological Personnel	125,345	151,450	153,841
170	Security Coordinator	71,706	75,084	75,665
201	Social Security	68,522	73,718	75,577
204	State Retirement	86,564	86,000	101,462
206	Life Insurance	1,194	1,600	1,350
207	Medical Insurance	196,319	189,125	196,850
208	Dental Insurance	5,962	5,785	5,636
217	Retirement - Hybrid Stabilization	2,396	3,950	
309	Contracts With Other Govt. Agencies			
322	Evaluation & Testing	22,728	11,912	32,000
355	Travel	298	500	500
471	Software		6,480	7,508
499	Other Supplies & Materials	1,723	2,500	2,500
524	In-Service/Staff Development	3,370	3,300	4,000
599	Other Charges			
	TOTAL OTHER STUDENT			
	SUPPORT	1,358,039	1,348,504	1,415,324

	Maxwell	Projected	Projected	Proposed
72210	REGULAR INSTRUCTIONAL SUPPORT	2018-2019	2019-2020	2020-2021
105	Supervisor/Director	186,771	196,450	197,228
116	Teachers			
117	Career Ladder Program	9,000	11,000	11,000
127	Career Ladder Extended Contracts			
129	Librarians	454,503	477,916	487,208
138	Instr. Computer Personnel			
161	Secretary			
201	Social Security	46,524	52,430	53,201
204	State Retirement	65,891	71,689	71,421
206	Life Insurance	825	920	920
207	Medical Insurance	142,987	141,726	142,380
208	Dental Insurance	3,620	3,743	3,743
308	Consultants - Speakers	4,560	4,150	5,500
336	Maintenance & Repair Services			
355	Travel	7,494	5,000	7,500
399	Other Contracted Services	32,815		
432	Library Books/Media - All Schools	117,280	116,816	120,000
471	Software		29,371	34,000
499	Other Supplies & Materials - Office	1,953	2,000	2,000
524	Staff Development	70,575	75,000	82,000
599	Other Charges			
	TOTAL REGULAR INSTRUCTIONAL SUPPORT	1,144,798	1,188,211	1,218,101

	Presson	Projected	Projected	Proposed
72220	SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	2018-2019	2019-2020	2020-2021
105	Supervisor/Director	85,581	84,107	83,920
117	Career Ladder Program	3,000	4,000	4,000
124	Psychological Personnel	102,440	106,315	109,005
127	Career Ladder Extended Contracts			
161	Secretary(s)	44,049	45,820	46,048
162	Clerical Personnel	23,198	24,490	24,738
189	Other Salaries and Wages	100,424	205,764	209,246
201	Social Security	26,470	35,993	36,487
204	State Retirement	32,288	40,695	41,239
206	Life Insurance	408	591	591
207	Medical Insurance	68,733	94,985	102,554
208	Dental Insurance	2,287	3,134	3,300
308	Consultants			
336	Maintenance & Repair Services	709	1,200	1,200
355	Travel - All SPED personnel	4,835	5,000	5,000
399	Other Contracted Services	48,429	40,000	50,250
499	Other Supplies & Materials	640	800	800
524	In-Service/Staff Development			
599	Other Charges	483	500	500
725	Special Education Equipment			
790	Other Equipment	500	500	500
	TOTAL SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	544,474	693,894	719,378

	Maddox	Projected	Projected	Proposed
72230	CAREER AND TECHNICAL EDUCATION	2018-2019	2019-2020	2020-2021
	CTE PROGRAM			
105	Vocational Director	82,669	89,500	95,464
117	Career Ladder	-	1,000	1,000
162	Clerical Personnel	38,522	40,687	41,080
189	Other Salaries and Wages	109,000	97,880	112,860
201	Social Security	17,610	17,524	19,156
204	State Retirement	22,167	22,263	23,757
206	Life Insurance	254	280	445
207	Medical Insurance	39,314	42,191	46,560
208	Dental Insurance	1,198	1,308	1,308
355	Travel	180	500	2,000
499	Other Supplies & Materials	433	650	650
524	In-Service/Staff Development	43,425	8,800	40,000
599	Other Charges	2,795	1,000	2,800
	TOTAL VOCATIONAL PROGRAM	357,567	323,582	387,080



	Farley			
Account No.	EXPENDITURES	Projected	Projected	Proposed
72250	TECHNOLOGY	2018-2019	2019-2020	2020-2021
105	Director	62,400	65,245	66,542
138	Computer Technical Personnel	253,742	268,000	305,142
161	Secretary	28,663	30,266	-
201	Social Security	26,378	27,809	28,434
204	State Retirement	18,964	19,993	20,443
206	Life Insurance	325	395	504
207	Medical Insurance	59,276	60,800	61,408
208	Dental Insurance	2,940	2,940	3,335
320	Due and Memberships	270	270	420
336	Maintenance & Repair Services	53,108	50,000	55,000
350	Internet Connectivity	88,862	95,000	104,500
399	Other Contracted Services	5,000	8,600	9,950
470	Cabling		20,000	25,000
471	Software	241,784	31,500	43,575
524	Staff Development	4,454	1,500	5,000
722	Regular Instruction Equipment	420,789	442,490	449,690
	TOTAL TECHNOLOGY	1,266,954	1,124,808	1,178,942

	Harris/Franklin	Projected	Projected	Proposed
72310	BOARD OF EDUCATION	2018-2019	2019-2020	2020-2021
191	Board Fees - 9 Board Members	28,800	28,800	28,800
201	Social Security	2,203	3,300	3,300
204	State Retirement	847	1,500	1,500
206	Life Insurance			
207	Medical Insurance	302,959	290,000	310,000
208	Dental Insurance	2,042	2,500	3,000
210	Unemployment Compensation	12,612	22,000	21,000
305	Audit Services - CPA	11,000	11,000	11,500
320	Dues & Memberships - TSBA	18,012	19,000	20,000
331	Legal Services - Attorney	48,596	45,000	50,000
355	Travel	16,537	15,000	18,500
399	Other Contracted Services	4,456	7,000	8,000
499	Other Supplies & Materials	500	500	500
508	Premium on Corporate Surety Bonds	-	-	350
510	Trustee's Commission	351,531	358,000	360,000
513	Workman's Compensation	267,428	260,658	270,000
599	Other Charges	24,349	3,000	3,000
	TOTAL BOARD OF EDUCATION	1,091,872	1,067,258	1,109,450

	Maxwell/Franklin	Projected	Projected	Proposed
72320	OFFICE OF THE SUPERINTENDENT	2018-2019	2019-2020	2020-2021
101	Director	107,100	109,778	107,000
117	Career Ladder	1,000		
161	Secretary(s)	67,538	71,303	73,470
187	Overtime Pay	-		
189	Other Salaries and Wages			
201	Social Security	13,436	13,853	13,806
204	State Retirement	15,022	15,591	15,030
206	Life Insurance	150	163	163
207	Medical Insurance	18,565	19,247	19,500
208	Dental Insurance	953	982	982
320	Dues & Memberships	14,372	12,000	16,500
348	Postal Charges - Central Office	1,169	2,500	2,500
355	Travel	5,527	5,000	7,000
399	Other Contracted Services -	8,803	10,000	10,500
435	Office Supplies	1,852	1,500	1,920
499	Other Supplies and Materials	7,510	6,000	7,500
701	Administration Equipment	738	900	900
	TOTAL OFFICE OF			
	SUPERINTENDENT	263,735	268,817	276,771

	Maxwell	Projected	Projected	Proposed
72410	OFFICE OF THE PRINCIPAL	2018-2019	2019-2020	2020-2021
104	Principals	898,240	940,000	963,325
117	Career Ladder Program	12,000	9,000	9,000
139	Assistant Principals	876,560	871,000	888,420
161	Secretaries	593,243	609,000	627,300
162	Clerical Personnel	239,527	250,550	260,000
201	Social Security	194,487	204,986	210,225
204	State Retirement	226,801	234,560	239,900
206	Life Insurance	3,255	3,623	3,623
207	Medical Insurance	593,795	617,000	624,000
208	Dental Insurance	19,998	19,501	22,000
217	Retirement - Hybrid Stabilization	2,466	3,000	
355	Travel			
499	Other supplies and materials	7,039	6,100	7,200
524	Staff Development	7,566	8,000	12,000
599	Other Charges			
	TOTAL OFFICE OF THE			
	PRINCIPAL	3,674,978	3,776,320	3,866,993

	Harris	Projected 2018-2019	Projected 2019-2020	Proposed 2020-2021
72510	Fiscal Service			
105	Director	65,854	68,979	71,588
127	Career Ladder Extended Contracts			
139	Assistants			
161	Secretaries			
162	Clerical Personnel	35,501	37,471	37,860
201	Social Security	7,754	8,143	8,373
204	State Retirement	8,841	9,400	9,434
206	Life Insurance	111	120	120
207	Medical Insurance	19,692	19,932	20,135
208	Dental Insurance	655	664	664
320	Dues and Memberships	211	220	240
355	Travel			
435	Office Supplies	323	480	480
471	Software		21,000	24,255
499	Other supplies and materials	173	300	300
524	Staff Development	1,931	1,800	4,400
599	Other Charges			
	TOTAL			
	FISCAL SERVICES	141,046	168,509	177,849

	Bray	Projected	Projected	Proposed
72520	Human Resources\Personnel	2018-2019	2019-2020	2020-2021
105	Directors	58,559	52,260	53,827
117	Career Ladder			
161	Secretaries	30,940	32,635	33,613
162	Clerical Personnel	-		
201	Social Security	6,571	6,494	6,689
204	State Retirement	3,337	4,670	4,809
206	Life Insurance	84	88	88
207	Medical Insurance	12,420	14,234	14,800
208	Dental Insurance	544	670	670
217	Retirement - Hybrid Stabilization	218		
320	Dues and Memberships	50	250	250
355	Travel			
399	Contracted Services - Other	7,171	8,000	10,000
435	Office Supplies	946	500	1,400
471	Software		20,000	55,125
499	Other supplies and materials	48	1,000	1,000
524	Staff Development	1,741	852	2,500
599	Other Charges	175	250	920
	TOTAL			
	Human Resources	122,804	141,904	185,692

	Kington	Projected	Projected	Proposed
72610	OPERATION OF PLANT	2018-2019	2019-2020	2020-2021
166	Custodial Personnel	1,269,868	1,368,000	1,409,050
189	Other Salaries and Wages	3,495	5,000	25,000
201	Social Security	96,113	105,035	109,705
204	State Retirement	66,846	73,000	78,873
206	Life Insurance	1,834	2,073	2,530
207	Medical Insurance	386,542	399,000	433,160
208	Dental Insurance	17,121	17,300	18,639
307	Communication - Phone - All Schools	100,240	110,000	110,000
328	Janitorial Services	37,793	19,000	30,000
347	Pest Control	18,851	12,000	20,000
359	Disposal	42,295	40,174	44,000
363	Landfill			
399	Other Contracted Services	79,932	80,000	80,000
410	Custodial Supplies	149,350	140,000	165,000
415	Electricity	1,441,079	1,481,900	1,700,000
434	Natural Gas	176,235	171,000	265,000
451	Uniforms	2,435	2,000	2,000
454	Water & Sewer	286,776	278,000	286,000
502	Building & Contents Insurance	428,776	432,801	441,458
524	In-Service/Staff Development	305	-	4,000
699	Other Debt Service			
720	Plant Operation Equipment	16,247	19,000	20,000
	TOTAL OPERATION OF PLANT	4,622,133	4,755,283	5,244,415

	Kington	Projected	Projected	Proposed
72620	MAINTENANCE OF PLANT	2018-2019	2019-2020	2020-2021
105	Supervisor/Director	51,455	53,796	54,868
161	Secretary	37,265	39,501	40,685
167	Maintenance Personnel	399,348	431,500	450,000
169	Part-time Personnel	8,458	8,100	25,000
201	Social Security	37,984	40,767	43,647
204	State Retirement	26,844	28,864	30,005
206	Life Insurance	451	450	572
207	Medical Insurance	92,580	94,380	98,800
208	Dental Insurance	3,702	4,193	4,290
307	Communication (cell phones)	3,819	2,700	10,000
334	Maintenance Agreement (Septic)	9,600	10,000	10,000
335	Maintenance & Repair Services	954,219	2,310,613	1,227,778
399	Other Contracted Services	42,470	35,800	35,000
418	Equipment & Machinery Parts	20,457	20,000	25,000
420	Lawn Care Supplies	11,615	10,000	15,000
459	Drainage and Septic materials	43,617	30,000	35,000
471	Software		5,800	6,500
468	Chemicals	2,970	5,000	5,000
499	Other Supplies & Materials	47,311	40,000	50,000
524	In-Service/Staff Development	3,642	3,000	5,000
599	Other Charges	49,111	40,000	100,000
701	Administrative Equipment	115,980	-	42,934
712	HVAC Equipment	198,238	180,000	200,000
717	Maintenance Equipment	74,378	45,000	45,000
	TOTAL MAINTENANCE OF			
	PLANT	2,235,515	3,439,463	2,560,080



	Reed	Projected	Projected	Proposed
72710	TRANSPORTATION	2018-2019	2019-2020	2020-2021
105	Supervisor/Director	57,366	59,976	61,472
142	Mechanics	125,292	153,550	158,157
187	Overtime			
146	Bus Drivers	962,340	1,005,017	1,018,212
162	Clerical Personnel	32,372	37,232	38,335
164	Bus Attendant	28,497	41,000	59,333
188	Bonus Payments		12,650	48,000
189	Other Salaries & Wages	11,412	13,000	27,500
201	Social Security	91,259	101,165	107,942
204	State Retirement	63,661	72,018	76,093
206	Life Insurance	2,127	2,000	2,203
207	Medical Insurance	480,195	477,000	505,430
208	Dental Insurance	22,276	21,615	23,954
307	Communications (cell phones)	-	-	-
338	Maint/Repairs Vehicles	9,992	10,000	10,000
355	Travel	1,426	-	1,500
399	Other Contracted Services	38,681	41,000	48,000
418	Equipment & Machinery Parts	20,000	10,000	10,000
425	Fuel	299,171	255,000	310,000
433	Lubricants	17,499	10,000	13,000
435	Office Supplies	1,200	1,150	1,200
450	Tires & Tubes	35,000	30,000	32,000
453	Vehicle Parts	91,986	76,000	105,000
471	Software		3,500	4,725
499	Other Supplies & Materials	7,361	5,000	6,500
524	Staff Development/ Training	7,076	4,000	8,000
599	Other Charges	1,982	700	2,000
729	Transportation Equipment - Buses	278,895	545,977	375,933
	<b>TOTAL TRANSPORTATION</b>	<b>2,687,067</b>	<b>2,988,551</b>	<b>3,054,489</b>

Account No.		Projected 2018-2019	2019-2020	2020-2021
72810	Central and Other			
103	Assistants			
105	Directors			
117	Career Ladder			
127	Career Ladder-Extended Contract			
138	Instructional Computer Personnel			
161	Secretary			
162	Clerical Personnel			
170	SRO			
189	Other Salaries and Wages			
201	Social Security			
204	State Retirement			
206	Life Insurance			
207	Medical Insurance			
208	Dental Insurance			
307	Communications			
310	Contracts with Private Agencies			
320	Dues and Memberships			
333	Licenses			
355	Travel			
399	Contracted Services			
499	Other Supplies and Materials			
524	Staff Development			
599	Other Charges - Fee Waivers			
722	Equipment			
	TOTAL CENTRAL AND OTHER			

	Phillips\Harris		Projected	Proposed
73300	COMMUNITY SERVICES	Projected	2019-2020	2020-2021
		2018-2019		
105	Director-Homeless & FRC	44,143	32,255	33,223
189	Other Salaries and Wages	97,175	75,000	105,000
201	Social Security	10,637	5,899	7,602
204	Retirement	5,083	6,189	8,614
206	Life Insurance	72	132	132
207	Medical Insurance	15,495	22,575	22,801
208	Dental Insurance	653	1,009	1,009
355	Travel	1,500	1,500	1,500
399	Other Contracted Services			
422	Food Supplies	2,430	2,000	6,000
499	Other Supplies and Materials	2,687	2,500	3,000
535	Fee Waiver (Clothing, Shoes, school supplies)	15,519	14,400	14,000
599	Other Charges	362	352	500
	TOTAL COMMUNITY SERVICES	195,756	163,811	203,381

	R. Farley	Projected	Projected	Proposed
73400	PRESCHOOL	2018-2019	2019-2020	2020-2021
105	Director			
116	Teachers	542,173	528,200	538,764
117	Career Ladder Program	1,000	1,000	1,000
163	Educational Assistants	161,034	178,540	183,900
189	Other Salaries and Wages			
195	Substitute Teachers - Certified	2,240	210	2,000
198	Substitute Teachers - Non certified	14,700	8,520	11,000
201	Social Security	52,752	54,810	56,355
204	Retirement	63,754	66,458	66,256
206	Life Insurance	1,326	1,420	1,420
207	Medical Insurance	230,475	212,555	220,000
208	Dental Insurance	6,860	6,600	7,950
217	Retirement - Hybrid Stabilization	955	1,000	
355	Travel			
399	Contracted Services			4,000
429	Instructional Supplies and Materials	12,490	10,000	10,000
499	Other Supplies and Materials	1,200	1,200	1,200
524	In-service/Staff Development	-		
599	Other Charges			
722	Instructional Equipment			
	<b>TOTAL PRESCHOOL</b>	<b>1,090,959</b>	<b>1,070,513</b>	<b>1,103,845</b>

	Harris			
76000	CAPITAL OUTLAY	Actual	Projected	Proposed
		2018-2019	2019-2020	2020-2021
76100	REGULAR CAPITAL OUTLAY			
307	Communications			
321	Engineering Services	13,140	36,000	75,000
331	Legal Services			
706	Building Construction	15,209	-	150,000
707	Building Improvements		503,001	-
715	Land			
724	Site Development			
799	Other Capital Outlay	75,159	140,000	150,000
	Total Capital Outlay	103,508	679,001	375,000
82130	DEBT SERVICE			
620	Principal on Debt	260,984	267,552	274,350
82230	DEBT SERVICE			
620	Interest on Debt	31,944	25,344	18,580
	Total Debt Service	292,928	292,896	292,930
99100	TRANSFERS			
590	Transfers Out	767,331		
	Total Transfers Out	767,331		
	<b>GRAND TOTAL EXPENDITURES</b>	<b>53,967,593</b>	<b>56,921,460</b>	<b>58,362,059</b>
		Actual	Projected	Budget
		2018-2019	2019-2020	2020-2021
	Difference in Revenues and Expenditures	1,256,024	(1,371,164)	(2,959,529)
	<b>Fund Balance</b>	Actual		
		2018-2019		
	Excess of Revenues and Other Sources			
	Over (Under) Expenditures and Other Uses	1,256,024	(1,371,164)	(2,959,529)
		Audited		
	Beginning Fund Balance	5,811,770	7,393,966	6,022,802
	Ending Fund Balance/Reserves	7,393,966	6,022,802	3,063,272

**142 School Federal Programs  
Budget Summary for 20-21**

**Career and Technical Education (Perkins): \$162,353**

Perkins Reserve Consolidated – industry certifications, middle school equipment

CTE Perkins Basic - CTE equipment and materials, Naviance, student and staff club competition travel

**Special Education (IDEA Preschool and Part B): \$1,623,465.07**

IDEA Preschool 911 – 3 and 4 year old preschool with extra needs, provides part of salary for teacher and occupational, physical and speech therapy

IDEA Part B 901 – PreK through age 22 with significant needs, provides equipment, supplies, Behavior Specialist, Services Coordinator, therapy services and transportation assistance

**Federal Programs: \$2,674,214.57**

Consolidated Administration – cost to administer all Federal Programs, directors, bookkeepers, secretaries, supplies

Title I – Improving Academic Achievements: Disadvantaged Students 9 elementary schools and Phoenix, extra teachers and assistants, instructional facilitators, professional development, tutoring, software, hardware, parental involvement programs, homeless student support, foster care transportation

Title IA – Neglected and Delinquent Children

Title II – Preparing, Training and Recruiting High Quality Teachers and Principals: 3.5 instructional coaches, staff development, mentor teacher program

Title III – Language Instruction: Limited English Proficient, Immigrant Students: instructional equipment, supplies and pd for ESL

Title IV – Student Support and Academic Enrichment: transferred to Title II

Title V – Rural and Low-Income School Program: ESL teaching assistants, in-county travel expenses, supplemental equipment for ESL classrooms

Title IX – McKinney-Vento Homeless Education Assistance: Homeless liaison, transportation, enrichment field trips

21 st Century Community Learning Centers – extended learning at 9 elementary schools, science, technology, etc, physical activity, stipends and transportation

Cumberland County Schools  
 Federal Programs 142 Budget  
 For Fiscal Year Ending June 30, 2021

Account	Description	Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
141-47100	Federal Through State			
	CTE			129,614
	SPED			1,623,465
	Federal Programs			2,674,214
	<b>TOTAL</b>	-	-	<b>4,427,293</b>

Cumberland County Schools  
 Federal Programs 142 Budget  
 For Fiscal Year Ending June 30, 2021

Account	Description	Budget	Projected Actual	Budget
	CTE Perkins Reserve	2019-2020	2019-2020	2020-2021
142-72230	Education Program			
599-802	Other Charges	15,000	15,000	15,000
142-71300	Vocational Equipment			
730-802		20,000	20,000	35,000
	<b>TOTAL</b>	<b>35,000</b>	<b>35,000</b>	<b>50,000</b>

Industry









Cumberland County Schools  
 Federal Programs 142 Budget  
 For Fiscal Year Ending June 30, 2021

Account	Description	Budget	Projected Actual	Budget
	IDEA Preschool 911 - 3&4 yr			
<b>142-71200</b>	<b>Instruction</b>	<b>2019-2020</b>	<b>2019-2020</b>	<b>2020-2021</b>
105	Supervisor/Director			
116	Teachers	28,361.00	20,028.66	27,077.00
162	Clerical Personnel			
163	Educational Assistants			
189	Other Salaries & Wages			
201	Social Security	1,577.00	1,241.78	1,679.00
204	State Retirement	3,015.00	1,408.09	2,879.00
206	Life Insurance	63.00	62.00	75.00
207	Medical Insurance	5,013.00	4,965.00	5,087.00
208	Dental Insurance	228.00	221.00	215.00
210	Unemployment Compensation	69.00	69.00	69.00
212	Employer Medicare	593.00	290.42	393.00
355	Travel			
422	Food Supplies			
429	Instructional Supplies & Materials	17,658.48	824.09	810.07
524	In-Service/Staff Development			
599	Other Charges			
725	Special Education Equipment	2,000.00	89.99	2,000.00
	<b>TOTAL</b>	<b>58,577.48</b>	<b>29,200.03</b>	<b>40,284.07</b>

Cumberland County Schools  
 Federal Programs 142 Budget  
 For Fiscal Year Ending June 30, 2021

Account	Description	Budget	Projected Actual	Budget
142-72220	IDEA Preschool 911 - 3&4 yr Instruction	2019-2020	2019-2020	2020-2021
524	Inservice/Training	1,338	566	1000
	<b>TOTAL</b>	<b>1,337.59</b>	<b>566.36</b>	<b>1,000.00</b>

Cumberland County Schools  
 Federal Programs 142 Budget  
 For Fiscal Year Ending June 30, 2021

Account	Description	Budget	Projected Actual	Budget
	IDEA PART B 901 - PreK-Age 22			
142-71200	Instruction	2019-2020	2019-2020	2020-2021
105	Supervisor/Director			
116	Teachers	262,937.00	236,296.85	282,450.00
162	Clerical Personnel			
163	Educational Assistants	471,070.00	405,668.57	494,221.00
171	Speech Pathologist			
189	Other Salaries & Wages			
195	Certified Substitutes	1,000.00	70.00	1,000.00
198	Non Certified Subs	16,000.00	5,640.00	8,000.00
201	Social Security	43,969.00	40,155.88	48,712.00
204	State Retirement	53,426.00	45,790.32	57,208.00
206	Life Insurance	2,020.00	1,573.43	1,725.00
207	Medical Insurance	274,525.00	296,865.59	298,222.00
208	Dental Insurance	12,172.00	12,661.41	11,715.00
210	Unemployment Compensation	3,805.00	4,660.00	3,728.00
212	Employer Medicare	23,700.00	9,391.29	11,262.00
336	Maintenance & Repair	6,000.00	1,601.39	6,000.00
355	Travel			
399	Other Contracted Services	3,000.00	2,125.82	3,000.00
422	Food Supplies			
429	Instructional Materials	66,000.00	6,918.54	8,917.00
499	Other Supplies & Materials	52,436.40	1,338.03	6,000.00
524	In-Service/Staff Development			
599	Other Charges			
725	Special Education Equipment	130,402.22	6,529.49	7,000.00
	<b>TOTAL</b>	<b>1,422,462.62</b>	<b>1,077,286.61</b>	<b>1,249,160.00</b>

Cumberland County Schools  
 Federal Programs 142 Budget  
 For Fiscal Year Ending June 30, 2021

Account	Description	Budget	Projected Actual	Budget
	IDEA PART B 901 - Instructional Support	2019-2020	2019-2020	2020-2021
105	Supervisor/Director			
116	Teachers			
162	Clerical Personnel			
163	Educational Assistants			
189	Other Salaries & Wages	120,100.00	109,155.25	126,209.00
195	Certified Substitutes			
198	Non Certified Subs			
201	Social Security	6,678.00	6,767.63	7,825.00
204	State Retirement	12,551.00	11,603.07	13,417.00
206	Life Insurance	190.00	162.50	194.00
207	Medical Insurance	18,222.00	19,095.84	20,723.00
208	Dental Insurance	680.00	707.72	660.00
210	Unemployment Compensation	210.00	210.00	210.00
212	Employer Medicare	2,511.00	1,582.75	1,831.00
336	Maintenance & Repair			
355	Travel	25,755.48	1,068.72	15,000.00
399	Other Contracted Services	100,543.00	96,580.48	98,428.00
422	Food Supplies			
429	Instructional Materials			
499	Other Supplies & Materials	5,000.00	2,821.14	2,149.00
524	In-Service/Staff Development	25,000.00	9,124.41	7,290.00
599	Other Charges			
725	Special Education Equipment			
	<b>TOTAL</b>	<b>317,440.48</b>	<b>258,879.51</b>	<b>293,936.00</b>

Therapy Services

Cumberland County Schools  
 Federal Programs 142 Budget  
 For Fiscal Year Ending June 30, 2021

Account	Description	Budget	Projected Actual	Budget
	IDEA PART B 901 - SPED			
142-72710	Transportation	2019-2020	2019-2020	2020-2021
105	Supervisor/Director			
116	Teachers			
162	Clerical Personnel			
163	Educational Assistants			
169	Part time Personnel	38,512.00	28,437.82	34,542.00
189	Other Salaries & Wages			
195	Certified Substitutes			
198	Non Certified Subs			
201	Social Security	2,142.00	2,175.49	2,142.00
204	State Retirement	2,119.00	1,293.79	1,900.00
206	Life Insurance			
207	Medical Insurance			
208	Dental Insurance			
210	Unemployment Compensation			
212	Employer Medicare	805.00	558.42	501.00
336	Maintenance & Repair			
355	Travel			
399	Other Contracted Services			
422	Food Supplies			
429	Instructional Materials			
499	Other Supplies & Materials			
524	In-Service/Staff Development			
599	Other Charges			
725	Special Education Equipment			
	<b>TOTAL</b>	<b>43,578.00</b>	<b>32,465.52</b>	<b>39,085.00</b>

Bus attendants









































Cumberland County School Nutrition Program  
 Central Cafeteria Fund  
 Statement of Proposed Operations For the Fiscal Year Ending June 30, 2021

Based on 2019-2020 Approved and the 2020-2021 Proposed

Account #	Description	2018-2019 Audited	2019-2020 Approved	2019-2020 Year-To-Date	2019-2020 Expected Year End	2020-2021 Proposed	Increase (Decrease)
<b>Estimated Revenues</b>							
<b>Charges for Current Services</b>							
43000	Education Charges	\$ 304,457	\$ 304,397	\$ 227,352	\$ 227,352	\$ 294,190	\$ (10,207)
43500	Lunch Payments - Children	\$ 70,799	\$ 71,132	\$ 51,660	\$ 51,660	\$ 71,130	\$ (2)
43521	Lunch Payments - Adults	\$ 20,322	\$ 19,936	\$ 10,320	\$ 10,320	\$ -	\$ (19,936)
43522	Breakfast Payments - Children	\$ 7,232	\$ 7,079	\$ 6,206	\$ 6,206	\$ 7,250	\$ 171
43523	Breakfast Payments - Adults	\$ 263,420	\$ 265,115	\$ 219,947	\$ 219,947	\$ 265,500	\$ 385
43525	A la Carte Sales						
43990	Other Charges for Services	\$ 18,969	\$ 17,553	\$ 13,389	\$ 13,389	\$ 19,000	\$ 1,447
	Banquet - Other Charges						
	<b>Total Charges for Services</b>	<b>\$ 685,199</b>	<b>\$ 685,212</b>	<b>\$ 528,874</b>	<b>\$ 528,874</b>	<b>\$ 657,070</b>	<b>\$ (28,142)</b>
<b>Other Local Revenues</b>							
44000	Recurring Items	\$ 1,282	\$ 1,150	\$ 1,563	\$ 1,723	\$ 1,800	\$ 650
44100	Investment Income	\$ 11,265	\$ 9,191	\$ 11,382	\$ 11,524	\$ 11,500	\$ 2,309
44170	Miscellaneous Refunds	\$ 600	\$ -	\$ 3,500	\$ 4,713	\$ -	\$ -
44570	Gifts & Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Other Local Revenue</b>	<b>\$ 13,147</b>	<b>\$ 10,341</b>	<b>\$ 16,445</b>	<b>\$ 17,960</b>	<b>\$ 13,300</b>	<b>\$ 2,959</b>
<b>State of Tennessee</b>							
46000	State Education Funds	\$ 41,483	\$ 41,500	\$ 43,438	\$ 43,438	\$ 45,500	\$ 4,000
46520	State Matching	\$ 5,000	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ -
46980	Other State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total State of Tennessee</b>	<b>\$ 46,483</b>	<b>\$ 41,500</b>	<b>\$ 45,938</b>	<b>\$ 45,938</b>	<b>\$ 45,500</b>	<b>\$ 4,000</b>
<b>Federal Government</b>							
47000	Federal Through State	\$ 2,639,291	\$ 2,878,260	\$ 2,102,859	\$ 2,819,017	\$ 2,969,743	\$ 91,483
47111	Federal Reimbursement via State - Lunch	\$ 405,508	\$ 397,164	\$ 340,719	\$ 340,719	\$ 400,000	\$ 2,836
47112	USDA Foods - Commodities	\$ 1,105,887	\$ 1,250,945	\$ 924,305	\$ 1,411,279	\$ 1,619,671	\$ 368,726
47113	Federal Reimbursement via State - Breakfast	\$ 299,046	\$ 138,548	\$ 116,790	\$ 116,790	\$ 139,915	\$ 1,367
47114	Federal Reimbursement via State - Other	\$ 94,550	\$ -	\$ -	\$ -	\$ -	\$ -
47590	Other Federal Through State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Federal Government</b>	<b>\$ 4,544,282</b>	<b>\$ 4,664,917</b>	<b>\$ 3,484,673</b>	<b>\$ 4,687,805</b>	<b>\$ 5,129,329</b>	<b>\$ 464,412</b>
<b>Other Governments and Citizens Groups</b>							
48000	Citizens Groups	\$ 3,500	\$ -	\$ 6,041	\$ -	\$ -	\$ -
48600	Donations	\$ 3,500	\$ -	\$ 6,041	\$ -	\$ -	\$ -
	<b>Total Other Government and Citizens Groups</b>	<b>\$ 5,292,611</b>	<b>\$ 5,401,970</b>	<b>\$ 4,081,971</b>	<b>\$ 5,280,577</b>	<b>\$ 5,845,199</b>	<b>\$ 443,229</b>
	<b>Total Estimated Revenues</b>						

NOTES:  
 Exempt from Price Increase  
 No Meal Price Increase  
 Free Breakfast is Offered at ALL Schools  
 No Meal Price Increase

Amount set by the State based on prior year's lunches  
 Breakfast Grant

Line for reporting purpose, amount determined by USDA  
 Increase due to free breakfast at all schools  
 Afterschool Snack  
 USDA Equipment Grants

Cumberland County School Nutrition Program  
 Central Cafeteria Fund  
 Statement of Proposed Operations (continued)

Account	Description	2018-2019 Audited	2019-2020 Approved	2019-2020 Year-To-Date	2019-2020 Expected Year End	2020-2021 Proposed	Increase (Decrease)
<b>Estimated Expenditures</b>							
73000	<b>Operation of Non-Instructional Services</b>						
73100	Food Service	\$ 55,604	\$ 58,229	\$ 50,845	\$ 58,123	\$ 59,393	\$ 1,164
105	Supervisor/Director	\$ 75,305	\$ 78,872	\$ 68,716	\$ 78,724	\$ 80,475	\$ 1,603
119	Bookkeeper	\$ 1,459,785	\$ 1,565,055	\$ 1,386,686	\$ 1,536,686	\$ 1,774,715	\$ 209,660
165	Cafeteria Personnel	\$ 80,107	\$ 88,947	\$ 77,490	\$ 88,781	\$ 91,725	\$ 2,778
167	Maintenance Personnel	\$ 12,962	\$ 13,240	\$ 13,442	\$ 13,442	\$ 14,195	\$ 955
186	Longevity Pay	\$ 20,015	\$ 21,979	\$ 16,949	\$ 17,827	\$ 21,005	\$ (974)
189	Other Salaries and Wages	\$ 127,791	\$ 139,714	\$ 120,511	\$ 136,849	\$ 156,175	\$ 16,462
201	Social Security	\$ 52,073	\$ 55,080	\$ 47,135	\$ 54,223	\$ 58,620	\$ 3,540
204	State Retirement	\$ 1,363	\$ 1,395	\$ 1,377	\$ 1,377	\$ 1,390	\$ (15)
206	Employee Insurance-Life	\$ 278,686	\$ 307,398	\$ 280,239	\$ 305,712	\$ 308,770	\$ 1,372
207	Employee Insurance-Health	\$ 12,249	\$ 14,127	\$ 11,965	\$ 13,027	\$ 13,160	\$ (967)
208	Employee Insurance-Dental	\$ -	\$ 1,500	\$ 1,187	\$ 9,895	\$ 5,400	\$ 3,900
210	Unemployment Compensation	\$ 5,422	\$ 5,900	\$ 5,489	\$ 5,998	\$ 6,000	\$ 100
307	Communication	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
336	Maintenance & Repair Services-Equipment	\$ 608	\$ 900	\$ 801	\$ 977	\$ 980	\$ 80
337	Maintenance & Repair Services-Office Equip	\$ 4,176	\$ 4,465	\$ 3,850	\$ 4,296	\$ 4,500	\$ 35
347	Pest Control	\$ 13,409	\$ 13,500	\$ 12,162	\$ 12,162	\$ 15,750	\$ 2,250
354	Transportation-Commodity Delivery	\$ 454	\$ 550	\$ 846	\$ 1,100	\$ 1,200	\$ 650
355	Travel	\$ 36,105	\$ 35,900	\$ 29,614	\$ 32,378	\$ 36,500	\$ 600
359	Disposal Fees	\$ 7,131	\$ 8,000	\$ 6,115	\$ 6,115	\$ 18,795	\$ 10,795
399	Other Contracted Services	\$ 51,608	\$ 44,500	\$ 29,721	\$ 38,691	\$ 42,500	\$ (2,000)
418	Equipment and Machinery Parts	\$ 2,171,215	\$ 2,273,985	\$ 1,821,637	\$ 2,214,240	\$ 2,319,465	\$ 45,480
422	Food Supplies	\$ 6,899	\$ 7,500	\$ 7,153	\$ 7,850	\$ 7,950	\$ 450
435	Office Supplies	\$ 3,187	\$ 3,930	\$ 3,373	\$ 3,373	\$ 4,025	\$ 95
451	Uniforms	\$ 3,031	\$ 950	\$ 294	\$ 294	\$ -	\$ (950)
452	Utilities	\$ 405,508	\$ 397,164	\$ 340,719	\$ 340,719	\$ 400,000	\$ 2,836
469	USDA Foods - Commodities	\$ 132,939	\$ 148,860	\$ 150,946	\$ 171,667	\$ 179,112	\$ 30,252
499	Other Supplies and Materials	\$ 11,495	\$ 21,500	\$ 15,761	\$ 15,761	\$ 20,125	\$ (1,375)
524	In-Service Training	\$ 19,709	\$ 21,500	\$ 13,333	\$ 18,362	\$ 19,750	\$ (1,750)
599	Other Charges	\$ 205,395	\$ 65,450	\$ 43,783	\$ 48,850	\$ 114,100	\$ 48,650
710	Food Service Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Estimated Expenditures</b>	\$ 5,254,231	\$ 5,400,090	\$ 4,562,139	\$ 5,237,499	\$ 5,775,775	\$ 375,686

Line for reporting purpose, amount determined by USDA

Increased paper products due to COVID

North Cafeteria renovation, replacement kitchen equipment and misc. small equipment replacement

Cumberland County School Nutrition Program  
 Central Cafeteria Fund  
 Statement of Proposed Operations (continued)

	2018-2019	2019-2020	2019-2020	2019-2020	2019-2020	2020-2021	Increase
	Audited	Approved	Year-To-Date	Expected Year	Proposed	(Decrease)	
Total Estimated Revenues	\$ 5,292,611	\$ 5,401,970	\$ 4,081,971	\$ 5,280,577	\$ 5,845,199	\$ 443,229	
Total Estimated Expenditures	\$ 5,254,231	\$ 5,400,090	\$ 4,562,139	\$ 5,237,499	\$ 5,775,775	\$ 375,686	
Excess of Estimated Revenues Over/ (Under) Estimated Expenditures	\$ 38,380	\$ 1,880	\$ (480,168)	\$ 43,078	\$ 69,424	\$ 67,543	
Estimated Beginning Fund Balance, July 1	\$ 1,020,584	\$ 1,058,964	\$ 1,058,964	\$ 1,058,964	\$ 1,102,042	\$ 43,078	
<b>Estimated Ending Fund Balance w / Inventory , June 30</b>	\$ 1,058,964	\$ 1,060,844	\$ 578,796	\$ 1,102,042	\$ 1,171,466	\$ 110,621	
Fund Balance Reserved for Inventory	\$ 93,375	\$ 85,500	\$ 143,570	\$ 125,500	\$ 125,500	\$ 40,000	
<b>Fund Balance , June 30</b>	\$ 965,589	\$ 975,344	\$ 435,226	\$ 976,542	\$ 1,045,966	\$ 70,621	

\*Waiting on April USDA Reimbursement \$486,342  
 \*Waiting on April USDA Reimbursement \$486,342  
 Provides slightly over 2 months average operating costs in fund balance

Items charged to account 73100-599 Other Charges:

- Health Department permits
- Decorations and promotional items
- Paint for cafeterias and kitchens
- Decorated lunch sacks
- Keys and charges for rekeying locks
- Repair charges for maintenance trucks, and old bus
- Postage charges
- School Nutrition Association /TSNA yearly membership dues for employees

YEAR	A	B	C
0	8.25	9.07	10.16
1	8.50	9.35	10.47
2	8.75	9.62	10.77
3	9.02	9.91	11.10
4	9.29	10.21	11.43
5	9.56	10.52	11.78
6	9.85	10.83	12.13
7	10.15	11.07	12.49
8	10.46	11.49	12.86
9	10.76	11.84	13.25
10	11.09	12.19	13.65
11	11.42	12.56	14.06
12	11.77	12.94	14.48
13	12.12	13.33	14.91
14	12.48	13.72	15.36
15	12.85	14.13	15.83
16	13.11	14.41	16.14
17	13.38	14.71	16.46
18	13.64	15.00	16.79
19	13.92	15.29	17.13
20	14.20	15.60	17.48
21	14.34	15.76	17.65
22	14.48	15.92	17.82
23	14.63	16.07	18.00
24	14.77	16.24	18.18
25	14.92	16.40	18.37
26	15.06	16.56	18.55

- A All cafeteria employees excluding those in columns B and C
- B Cafeteria assistant managers, bookkeepers, and manager trainees
- C Cafeteria managers and field managers

CCSNP employees in columns B and C who *achieve and maintain* certification with the School Nutrition Association will receive a one-time pay increase of:

Level 1 Certification	\$0.25
Level 2 Certification	\$0.50 (or \$0.25 additional if Level 1)
Level 3 Certification	\$0.75 (or \$0.25 additional if Level 2)
Level 4 Certification	\$1.00 (or \$0.25 additional of Level 3)

Longevity Pay:

16-20	3% of total projected salary
21-25	3.5% of total projected salary
26&UP	4% of total projected salary

Existing pay scale:

- 3% to 16th year
- 2% 16th thru 20th year
- 1% 21th thru 26th year

Debt Service Fund  
Fiscal Year 2020-2021

Cumberland County, Tennessee				
Debt Service Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2021				
		Actual	Estimated	Proposed
		FY 18-19	FY 19-20	FY 20-21
Account No.	Description			
<b>Estimated Revenues</b>				
<b>LOCAL TAXES</b>				
40100	County Property Taxes			
40110	Current Property Tax	3,333,272	3,662,926	3,708,554
40120	Trustee's Collection Prior	72,710	75,410	75,410
40125	Trustee's Collections - Bankruptcy	0	0	0
40130	Clerk & Master Collections	50,185	43,435	43,345
40140	Interest & Penalty	42,251	34,804	34,804
40200	County Local Option Taxes			
40210	Local Option Sales Tax	2,321,945	2,470,880	2,470,880
40266	Litigation Tax-Jail or Workhouse	294,139	259,844	259,844
	<b>Total Local Taxes</b>	<b>6,114,502</b>	<b>6,547,299</b>	<b>6,592,837</b>
<b>OTHER LOCAL REVENUES</b>				
44110	Investment Income	142,388	23,927	100
44170	Other Local Revenue	0	0	0
44500	Sale of Property	0	0	0
44170	Miscellaneous Refunds	0	0	0
	<b>Total Other Local Revenues</b>	<b>142,388</b>	<b>23,927</b>	<b>100</b>
48000	<b>Other Governments</b>			
48100	Contributions	292,928	0	0
	<b>Total Other Governments</b>	<b>292,928</b>	<b>0</b>	<b>0</b>
<b>OTHER SOURCES</b>				
49800	Transfers In	0	0	0
	<b>TOTAL REVENUES</b>	<b>6,549,818</b>	<b>6,571,226</b>	<b>6,592,937</b>

Debt Service Fund  
Fiscal Year 2020-2021

<b>Estimated Expenditures</b>		FY 18-19	FY 19-20	FY 20-21
<b>82100</b>	<b>PRINCIPAL</b>			
82110	General Government			
601	Principal on Bonds	236,469	1,135,000	1,395,000
602	Principal on Notes	928,500	0	0
612	Principal on Other Loans Payable	0	0	
	<b>Total General Government</b>	<b>1,164,969</b>	<b>1,135,000</b>	<b>1,395,000</b>
82130	Education			
601	Principal on Bonds	638,531	500,000	510,000
602	Principal on Notes	0	420,523	0
612	Principal on Other Loans Payable	2,019,456	1,823,504	1,688,460
	<b>Total Education</b>	<b>2,657,987</b>	<b>2,744,027</b>	<b>2,198,460</b>
<b>82200</b>	<b>INTEREST</b>			
82210	General Government			
603	Interest on Bonds	67,406	75,500	67,800
604	Interest on Notes	377	0	0
613	Interest on Other Loans Payable	237,336	210,314	304,251
	<b>Total General Government</b>	<b>305,119</b>	<b>285,814</b>	<b>372,051</b>
82230	Education			
603	Interest on Bonds	362,188	333,194	319,694
604	Interest on Notes	0	335	0
613	Interest on Other Loans Payable	1,360,658	1,148,677	1,687,251
	<b>Total Education</b>	<b>1,722,846</b>	<b>1,482,206</b>	<b>2,006,945</b>
<b>82300</b>	<b>OTHER DEBT SERVICE</b>			
82310	General Government			
324	Financial Advisory Services	5,000	3,500	6,000
510	Trustee's Commission	95,678	98,537	100,000
605	Underwriter's Discount	0	0	0
606	Other Debt Issuance Charges	0	0	0
	<b>Total General Government</b>	<b>100,678</b>	<b>102,037</b>	<b>106,000</b>
<b>99000</b>	<b>OTHER USES</b>			
99100	Transfers Out	0	0	0
	<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Expenditures</b>	<b>5,951,599</b>	<b>5,749,084</b>	<b>6,078,456</b>
	Over/Under(-)	598,219	822,142	514,481
	Beginning Fund Balance 07/01	13,264,740	13,862,959	14,685,101
	<b>Ending Fund Balance 06/30</b>	<b>13,862,959</b>	<b>14,685,101</b>	<b>15,199,582</b>