

**The Budget  
Of  
Cumberland County, Tennessee**

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

**For the Year Ended June 30, 2023**

**Special Session  
August 2, 2022**

**RESOLUTION FIXING THE TAX LEVY IN  
CUMBERLAND COUNTY, TENNESSEE  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022**

**SECTION 1.** BE IT RESOLVED by the Board of County Commissioners of Cumberland County, Tennessee, assembled in called session on this 2<sup>nd</sup> day of August, 2022, that the combined property tax rate for Cumberland County, Tennessee for the fiscal year beginning July 1, 2022 shall be \$1.1350 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	\$ 0.6917
Solid Waste/Sanitation	0.1238
General Purpose School	0.1310
General Debt Service	<u>0.1885</u>
Total	<u>\$ 1.1350</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of the County Commissioners of Cumberland County, Tennessee, which are in conflict with this resolution are hereby repealed.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 2nd day of August, 2022.**

Sponsor: Terry Lowe

Approved: \_\_\_\_\_

Attest: \_\_\_\_\_

Cumberland County, Tennessee

Statement of Estimated Revenue from Current Property Taxes

2022 Assessments Based Upon Estimated

Assessed Valuation of \$2,265,095,316

<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	\$ 0.6917	\$ 15,667,628	\$ 783,381	\$ 14,884,246
Solid Waste/Sanitation	\$ 0.1238	\$ 2,804,181	\$ 140,209	\$ 2,663,972
General Purpose School	\$ 0.1310	\$ 2,967,268	\$ 148,363	\$ 2,818,910
General Debt Service	\$ 0.1885	\$ 4,269,695	\$ 213,485	\$ 4,056,210
Total	<u>\$ 1.1350</u>	<u>\$ 25,708,772</u>	<u>\$ 1,285,439</u>	<u>\$ 24,423,338</u>

General Fund  
Fiscal Year 2022-2023

General Fund				
Statement of Estimated Revenues				
For The Fiscal Year Ended June 30, 2023				
Account		Actual 20-21	Estimated 21-22	Proposed 22-23
No.	Description			
<b>40000</b>	<b>LOCAL TAXES</b>			
<b>41000</b>	<b>County Property Taxes</b>			
40110	Current Property Tax	10,481,460	11,965,675	14,884,246
40120	Trustee's Collections-Prior Years	171,755	301,454	235,000
40130	Circuit/Clerk & Master Collections-Prior Years	119,608	119,608	119,608
40140	Interest & Penalty	106,935	116,469	116,469
40162	Payments in Lieu of Taxes Local Utilities	7,077	7,077	7,077
40163	Payments in Lieu of Taxes-Other	165,472	207,982	207,982
<b>40200</b>	<b>County Local Option Taxes</b>			
40210	Local Option Sales Tax	1,313,564	1,402,303	1,570,579
40220	Hotel/Motel Tax	872,130	1,163,326	1,163,326
40250	Litigation Tax-General	66,597	65,205	65,205
40260	Litigation Tax-Special Purpose	12,538	12,551	12,551
40270	Business Tax	1,065,113	1,221,511	1,221,511
40275	Mixed Drink Tax	30,040	29,444	29,444
40290	Other County Local Option Taxes	7,478	7,431	7,431
<b>40300</b>	<b>Statutory Local Taxes</b>			
40320	Bank Excise Tax	291,399	291,398	291,398
40330	Wholesale Beer Tax	382,424	347,114	347,114
40390	Other Statutory Local Taxes	5,472	5,588	5,588
	<b>TOTAL LOCAL TAXES</b>	<b>15,099,062</b>	<b>17,264,136</b>	<b>20,284,529</b>
<b>41000</b>	<b>LICENSES AND PERMITS</b>			
<b>41100</b>	<b>Licenses and Permits</b>			
41130	Animal Vaccination	2,009	144,740	144,740
41140	Cable TV Franchise	262,658	321,290	321,290
<b>41500</b>	<b>Permits</b>			
41510	Beer Permits	1,425	1,663	1,663
	<b>TOTAL LICENSES AND PERMITS</b>	<b>266,092</b>	<b>467,693</b>	<b>467,693</b>
<b>42000</b>	<b>FINES, FORFEITURES AND PENALTIES</b>			
<b>42100</b>	<b>Circuit Court</b>			
42110	Fines	2,359	2,358	2,358
42120	Officer Costs	7,145	6,100	6,100
42141	Drug Court Fees	4,605	2,945	2,945
42142	Veterans Treatment Court Fines	2,559	1,807	1,807
42150	Jail Fees	2,769	2,526	2,526
42180	DUI Treatment Fines	1,310	1,018	1,018

General Fund  
Fiscal Year 2022-2023

42190	Data Entry Fee Circuit Court	2,130	2,440	2,440
42191	Courtroom Security Fee	27	26	26
<b>42300</b>	<b>General Sessions Court</b>			
42310	Fines	14,833	19,340	19,340
42320	Officers Costs	54,358	54,358	54,358
42330	Game & Fish Fines	1,962	1,010	1,010
42341	Drug Court Fees	4,628	4,660	4,660
42342	Veterans Treatment Court Fines	3,235	3,235	3,235
42350	Jail Fees	6,231	6,525	6,525
42380	DUI Treatment Fines	7,936	9,277	9,277
42390	Data Entry Fee General Session Court	28,060	30,279	30,279
42391	Courtroom Security Fee	1,087	1,087	1,087
<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	22,972	22,972	22,972
42530	Data Entry Fee Chancery Court	15,196	15,195	15,195
42591	Courtroom Security Fee	131	133	131
	<b>TOTAL FINES, FORF. &amp; PENALTIES</b>	<b>183,533</b>	<b>187,291</b>	<b>187,289</b>
<b>43000</b>	<b>CHARGES FOR CURRENT SERVICES</b>			
<b>43100</b>	<b>General Service Charges</b>			
43120	Patient Charges	5,153,080	4,437,755	4,400,000
43350	Copy Fees	249	664	250
43360	Library Fees	12,691	12,690	12,690
43365	Archives and Records Management Fee	96,419	89,000	89,000
43366	Greenbelt Late Application Fee	600	250	250
43370	Telephone Commissions	55,092	36,690	36,690
43392	Data Processing Fee-Register	36,694	36,469	36,469
43394	Data Processing Fee-Sheriff	7,379	11,392	11,392
43395	Sexual Offender Registration Fee - Sheriff	8,050	7,250	7,250
43396	Data Processing Fee-County Clerk	1,713	1,713	1,713
43583	TBI Criminal Background Fee	14,819	4,770	4,770
	<b>TOTAL CHGS FOR CURRENT SVCS</b>	<b>5,386,786</b>	<b>4,638,643</b>	<b>4,600,474</b>
<b>44000</b>	<b>OTHER LOCAL REVENUES</b>			
<b>44100</b>	<b>Recurring Items</b>			
44110	Interest Earned	125,024	116,523	125,023
44120	Lease/Rentals	27,095	48,202	48,202
44130	Sales of Materials and Supplies	195	0	0
44131	Commissary Sales	5,001	4,820	4,820
44146	E-Rate Funding	2,112	2,111	2,111
44170	Miscellaneous Refunds	111,624	87,034	100
<b>44500</b>	<b>Nonrecurring Items</b>			
44530	Sale of Equipment	4,930	1,995	0
44540	Sale of Property	5,971	295	0
44560	Damages From Individuals	2,624	0	0
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>284,576</b>	<b>260,980</b>	<b>180,256</b>

General Fund  
Fiscal Year 2022-2023

<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	645,363	702,888	702,888
45520	Circuit Court Clerk	124,137	142,453	142,453
45540	General Sessions Court Clerk	299,331	314,092	314,092
45550	Clerk and Master	387,624	406,811	406,811
45580	Register	545,130	547,641	547,641
45590	Sheriff	20,355	25,791	25,791
45610	Trustee	973,381	974,272	974,272
	<b>TOTAL FEES RECEIVED FROM</b>			
	<b>COUNTY OFFICIALS</b>	<b>2,995,321</b>	<b>3,113,948</b>	<b>3,113,948</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	19,399	18,000	18,000
<b>46200</b>	<b>Public Safety Grants</b>			
46210	Law Enforcement Training Programs	49,600	49,600	49,600
46220	Drug Control Grants	0	0	0
46290	Other Public Safety Grants	23,476	80,607	45,607
<b>46300</b>	<b>Health and Welfare Grants</b>			
46310	Health Department Programs	920,973	880,394	1,199,300
	Other Health and Welfare Grants	3,600	0	
<b>46800</b>	<b>Other State Revenues</b>			
46820	Income Tax	204,558	0	0
46835	Vehicle Certificate of Title Fees	14,198	14,197	14,197
46840	Alcoholic Beverage Tax	151,204	158,280	151,204
46851	State Revenue Sharing TVA	1,074,162	1,074,161	1,074,161
46852	State Revenue Sharing Telecommunications	131,286	125,675	120,595
46855	State Shared Sports Gaming	5,565	0	0
46915	Contracted Prisoner Boarding	422,331	423,925	423,925
46940	Reappraisal Program Reimbursement	0	14,259	14,259
46960	Registrar's Salary Supplement	15,164	15,164	15,164
46980	Other Grants	2,105	2,105	2,105
46990	Other State Revenues	1,227,216	581,035	19,175
	<b>TOTAL STATE OF TENNESSEE</b>	<b>4,273,837</b>	<b>3,446,402</b>	<b>3,156,292</b>
<b>47000</b>	<b>FEDERAL GOVERNMENT</b>			
<b>47100</b>	<b>Federal Through State</b>			
47180	Community Development	0	64,390	404,474
47235	Homeland Security Grants	0	212,471	0
47250	Law Enforcement Grants	367	77,647	162,502
47306	Covid-19 Grant A	896,889	0	0
47308	Covid-19 Grant C	6,900	0	0
47402	American Rescue Plan Act Grant #2	0	25,661	0
47590	Other Federal Through State	149,519	0	363,500
47990	Other Direct Federal Revenue	0	38,372	38,000
	<b>TOTAL FEDERAL GOVERNMENT</b>	<b>1,053,675</b>	<b>418,541</b>	<b>968,476</b>

General Fund  
Fiscal Year 2022-2023

<b>48000</b>	<b>OTHER GOVERNMENTS AND CITIZENS GROUPS</b>			
<b>48100</b>	<b>Other Governments</b>			
48130	Contributions	285,192	207,625	207,625
48140	Contracted Services	108,322	90,000	90,000
48610	Donations	18,611	53,807	100
48990	Other	0	0	0
	<b>TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS</b>	<b>412,125</b>	<b>351,432</b>	<b>297,725</b>
49000	Other Sources			
49200	Note Issued	0	0	2,945,527
49600	Proceeds Fom Sale of Capital Assets	0	38,964	0
49700	Insurance Recovery	0	28,563	0
	Total Other Sources	0	67,527	2,945,527
	<b>Total Estimated Revenues</b>	<b>29,955,007</b>	<b>30,216,593</b>	<b>36,202,209</b>
<b>General Fund</b>				
<b>General Fund</b>				
<b>Statement of Proposed Expenditures</b>				
<b>For the Fiscal Year Ending June 30, 2020</b>				
<b>Account No</b>	<b>Description</b>			
<b>51100</b>	<b>COUNTY COMMISSION</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
189	Other Salaries and Wages	0	0	0
191	Board & Commission Members Fees	94,056	96,053	101,022
201	Social Security	7,195	7,348	7,728
204	State Retirement	2,102	2,777	5,556
208	Dental	0	0	0
304	Architects	7,500	0	0
305	Audit Services	22,000	25,069	25,070
308	Consultants	0	2,591	6,000
309	Contracts with Government Agencies(UCHRA, Planner,E911)	592,239	592,979	593,400
312	Contracts with Private Agencies (Veteran's Honor Guard)	4,500	4,500	4,500
320	Dues and Memberships	2,902	2,902	2,902
332	Legal Notices, Recording and Court Costs	120	389	500
334	Maintenance Agreements (Hwy Signal Lights)	0	3,500	3,500
350	Internet Connectivity	0	160	625
351	Rentals	9,097	0	0
355	Travel	6,070	10,536	16,000
358	Remittance of Revenues Collected	9,952	18,180	30,000
399	Other Contracted Services	120,648	0	3,000
707	Building Improvements	24,083	186,891	45,101
729	Transportation Equipment	0	33,254	1,746
790	Other Equipment	783,561	2,097,622	3,552,332
799	Other Capital Outlay	7,148	15,000	15,000

General Fund  
Fiscal Year 2022-2023

<b>TOTAL COUNTY COMMISSION</b>		<b>1,693,173</b>	<b>3,099,751</b>	<b>4,413,982</b>
<b>51210</b>	<b>BOARD OF EQUALIZATION</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
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>	Actual 20-21	Estimated 21-22	Proposed 22-23
332	Legal Notices	210	240	500
533	Criminal Investigate of Applicate-TBI	232	320	500
	<b>TOTAL BEER BOARD</b>	<b>442</b>	<b>560</b>	<b>1,000</b>
<b>51240</b>	<b>OTHER BOARDS &amp; COMMITTEES</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
331	Legal Services	2,500	2,500	5,000
599	Other Charges	0	2,027	2,500
	<b>TOTAL OTHER BOARDS &amp; COMM.</b>	<b>2,500</b>	<b>4,527</b>	<b>7,500</b>
<b>51300</b>	<b>COUNTY EXECUTIVE/MAYOR</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
101	County Official	104,803	106,902	112,246
103	Assistant	39,393	44,276	49,241
161	Secretary(s)	27,846	29,517	32,492
186	Longevity Pay	672	712	790
201	Social Security	12,992	13,657	14,900
204	State Retirement	9,499	9,978	15,582
205	Employee Health Insurance	24,471	25,650	27,252
206	Life Insurance	124	135	147
208	Dental Insurance	599	654	992
299	Other Fringe Benefits	0	0	0
307	Communication	2,665	2,867	3,000
312	Contracts with Private Agencies (Mayor's Discretion)	22,130	30,600	30,600
316	Contributions (Playhouse)	17,000	17,000	17,000
320	Dues and Memberships	1,850	2,000	2,500
337	Maintenance & Repair Services - Office Equip	182	154	850
349	Printing, Stationery and Forms	493	223	1,000
355	Travel	1,507	3,790	4,000
399	Other Contracted Services	1,390	197	0
435	Office Supplies	1,575	2,602	3,500
508	Premiums on Corporate Surety Bonds	0	0	100
599	Other Charges	65	0	3,750
	<b>TOTAL COUNTY EXECUTIVE</b>	<b>269,256</b>	<b>290,914</b>	<b>319,941</b>
<b>51310</b>	<b>PERSONNEL OFFICE</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
105	Supervisor/Director	54,478	57,747	63,566
186	Longevity Pay	545	578	613
201	Social Security	4,202	4,431	4,910
204	State Retirement	3,026	3,208	5,134
205	Employee And Dependent Insurance	8,158	8,550	9,084
206	Life Insurance	63	69	75
208	Dental Insurance	299	327	327
307	Communication	603	515	650
320	Dues and Memberships	489	548	1,309
332	Legal Notices	0	68	300



General Fund  
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349	Printing, Stationery and Forms	120	0	300
355	Travel	49	88	1,425
435	Office Supplies	1,289	1,321	1,800
	<b>TOTAL PERSONNEL OFFICE</b>	<b>73,321</b>	<b>77,450</b>	<b>89,493</b>
<b>51400</b>	<b>COUNTY ATTORNEY</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
101	County Official	302,514	67,599	75,000
	<b>TOTAL COUNTY ATTORNEY</b>	<b>302,514</b>	<b>67,599</b>	<b>75,000</b>
<b>51500</b>	<b>ELECTION COMMISSION</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
101	County Official	81,666	83,300	87,465
162	Clerical Personnel	102,488	104,992	106,902
169	Part-Time Personnel	18,000	8,600	31,399
186	Longevity Pay	3,552	3,848	2,545
192	Election Commission	10,500	10,592	10,500
193	Election Workers	71,010	33,318	78,000
196	In-Service Training	0	0	3,000
201	Social Security	15,327	14,745	17,466
204	State Retirement	10,472	10,568	15,753
205	Employee Health Insurance	32,413	34,224	36,336
206	Life Insurance	144	165	183
208	Dental insurance	1,198	1,307	1,322
307	Communication	2,349	3,892	4,300
320	Dues & Memberships	0	130	550
332	Legal Notices, Recording, Court Costs	5,091	6,348	9,000
336	Maintenance & Repair Services - Equipment	3,500	3,430	6,800
337	Maintenance Agreement	16,795	21,901	22,652
349	Printing, Stationery and Forms	15,342	12,544	16,000
351	Rentals	1,600	800	850
355	Travel	467	1,485	5,600
399	Other Contracted Services	11,000	10,000	13,200
435	Office Supplies	13,183	4,566	5,000
599	Other Charges	7,753	2,397	3,000
709	Data Processing Equipment	6,846	1,853	7,000
719	Office Equipment	3,489	1,500	0
	<b>TOTAL ELECTION COMMISSION</b>	<b>434,185</b>	<b>376,505</b>	<b>484,823</b>
<b>51600</b>	<b>REGISTER OF DEEDS</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
101	County Official	90,740	92,555	97,183
106	Deputies	91,877	83,106	133,060
169	Part-time Personnel	12,680	16,358	25,513
186	Longevity Pay	1,858	1,976	2,243
201	Social Security	14,971	14,628	19,737
204	State Retirement	10,146	9,671	18,599
205	Employee Health Insurance	32,652	31,092	45,420
206	Life Insurance	137	135	219
208	Dental Insurance	1,198	1,144	1,653
307	Communications	2,150	2,224	2,250
320	Dues & Memberships	865	863	1,200
334	Maintenance Agreements	17,955	17,560	23,644
349	Printing, Stationery and Forms	749	534	2,000
355	Travel	46	0	500

General Fund  
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435	Office Supplies	963	882	1,500
508	Premiums on Corporate Surety Bonds	0	0	350
599	Other Charges	23	7	500
709	Data Processing Equipment	0	13,436	16,995
719	Office Equipment	0	0	1,000
	<b>TOTAL REGISTER OF DEEDS</b>	<b>279,010</b>	<b>286,171</b>	<b>393,566</b>
<b>51740</b>	<b>ENGINEERING (Communication System)</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
307	Communication	476	784	1,500
330	Lease Payments	34,899	34,197	52,000
334	Maintenance Agreement	102,250	106,340	110,593
336	Maintenance & Repair Services	6,317	3,515	25,000
418	Equipment Parts	0	0	20,000
425	Gasoline/Diesel	993	0	1,500
452	Utilities	24,953	20,626	25,000
499	Other Supplies & Materials	675	118	2,500
	<b>TOTAL ENGINEERING</b>	<b>170,563</b>	<b>165,580</b>	<b>238,093</b>
<b>51800</b>	<b>COUNTY BUILDINGS</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
105	Supervisor	40,000	42,400	46,673
166	Custodial Personnel	208,002	224,795	266,989
186	Longevity Pay	3,881	3,583	4,385
187	Overtime Pay	419	1,374	6,742
201	Social Security	19,362	20,965	24,623
204	State Retirement	12,602	12,540	25,399
205	Employee Health Insurance	79,021	83,564	90,840
206	Life Insurance	314	351	399
208	Dental Insurance	2,423	3,131	3,306
299	Other Fringe Benefits	3,160	3,605	3,821
304	Architects	12,745	0	0
335	Maintenance & Repair Service - Buildings	3,612	120,750	135,843
355	Travel	0	0	200
425	Gasoline/Diesel	5,326	8,033	17,510
435	Office Supplies	600	1,000	1,250
451	Uniforms	3,200	4,655	4,950
452	Utilities	76,750	103,984	114,000
499	Other Supplies and Materials	4,214	17,850	17,850
599	Other Charges	0	0	0
707	Building Improvements	0	45,723	64,923
708	Communication Equipment	0	0	0
734	Disabilities Act Improvements	0	3,500	21,500
	<b>TOTAL COUNTY BUILDINGS</b>	<b>475,631</b>	<b>701,803</b>	<b>851,203</b>
<b>51900</b>	<b>OTHER GENERAL ADMINISTRATION</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
105	Supervisor	39,874	42,266	46,526
142	Mechanics	35,395	37,520	41,301
186	Longevity Pay	2,280	2,418	2,563
201	Social Security	5,987	6,226	7,032
204	State Retirement	4,350	4,521	7,354
205	Employee & Dependent Insurance	15,297	16,020	18,168
206	Life Insurance	94	102	111
208	Dental Insurance	599	653	661

General Fund  
Fiscal Year 2022-2023

299	Other Fringe Benefits	1,534	0	1,534
307	Communications	1,157	1,131	1,200
425	Gasoline	456	969	1,950
433	Lubricants	9,894	10,125	15,000
451	Uniforms	2,500	2,600	3,000
452	Utilities	4,981	4,081	5,100
499	Other Supplies & Materials	4,069	6,875	5,500
	<b>TOTAL OTHER GENERAL</b>			
	<b>ADMINISTRATION</b>	<b>128,467</b>	<b>135,507</b>	<b>157,000</b>
<b>51910</b>	<b>PRESERVATION OF RECORDS</b>	<b>Actual 20-21</b>	<b>Estimated 21-22</b>	<b>Proposed 22-23</b>
169	Part-time Personnel	23,685	30,977	35,614
196	In Service Training	49	134	2,000
201	Social Security	1,812	2,370	2,724
307	Communication	1,930	1,953	2,100
320	Dues and Memberships	200	200	200
349	Printing, Stationery, Forms	114	139	200
399	Other Contracted Services	3,147	3,066	5,900
432	Books	0	322	1,500
435	Office Supplies	4,965	6,607	7,000
437	Periodicals	135	0	100
499	Other Supplies & Materials	15	38	100
707	Building Improvements	12,452	311,055	311,055
790	Other Equipment	2,460	0	0
	<b>TOTAL PRESERVATION OF RECORDS</b>	<b>50,964</b>	<b>356,861</b>	<b>368,493</b>
	<b>TOTAL GENERAL GOVERNMENT</b>	<b>3,883,326</b>	<b>5,566,528</b>	<b>7,403,394</b>
<b>52100</b>	<b>ACCOUNTING AND BUDGETING</b>	<b>Actual 20-21</b>	<b>Estimated 21-22</b>	<b>Proposed 22-23</b>
101	County Official	90,740	92,555	97,183
119	Accountants	194,248	235,980	270,603
186	Longevity Pay	8,160	8,204	9,403
201	Social Security	22,778	23,545	29,477
204	State Retirement	16,582	17,060	30,825
205	Employee & Dependent Insurance	48,475	51,300	63,588
206	Life Insurance	218	224	291
208	Dental Insurance	1,769	1,839	2,314
299	Other Fringe Benefits	8,340	7,397	8,128
307	Communication	2,366	2,321	2,750
317	Data Processing Services	6,000	5,396	7,500
332	Legal Notices, Recording & Court Costs	2,448	3,121	3,000
334	Maintenance Agreements	18,200	19,823	21,645
349	Printing, Stationery & Forms	4,714	5,589	9,500
355	Travel	448	1,433	3,000
435	Office Supplies	1,712	1,830	4,500
508	Premiums on Corporate Surety Bonds	0	0	50
	<b>TOTAL ACC'TING AND BUDGETING</b>	<b>427,198</b>	<b>477,617</b>	<b>563,757</b>
<b>52300</b>	<b>PROPERTY ASSESSOR'S OFFICE</b>	<b>Actual 20-21</b>	<b>Estimated 21-22</b>	<b>Proposed 22-23</b>
101	County Official	83,538	87,484	97,183

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103	Assistants	253,709	234,962	377,585
162	Clerical Personnel	55,876	70,913	0
169	Part Time Personnel	0	835	0
186	Longevity Pay	4,852	3,976	5,797
196	In-Service Training	188	365	4,000
201	Social Security	29,835	29,832	36,763
204	State Retirement	20,258	19,731	38,445
205	Employee & Dependent Insurance	86,982	93,371	109,008
206	Life Insurance	294	354	471
208	Dental Insurance	2,858	3,512	3,967
307	Communication	1,984	2,676	4,000
317	Data Processing Services	46,489	48,000	48,000
320	Dues & Memberships	1,850	1,850	2,000
334	Maintenance Agreement	3,600	3,830	4,500
335	Maintenance & Repair Services-Buildings	4,035	0	0
338	Maintenance & Repair Services Vehicle	92	1,950	1,950
348	Postal Charges	3,500	15,000	5,000
355	Travel	1,507	2,795	5,000
399	Other Contracted Services	28,555	29,000	29,000
414	Duplicating Services	947	828	1,000
425	Gasoline	1,701	2,227	4,873
435	Office Supplies	3,000	2,960	3,500
499	Other Supplies	2,128	3,300	3,300
508	Premiums on Corporate Surety Bonds	110	80	200
	<b>TOTAL PROPERTY ASSESSOR</b>	<b>637,888</b>	<b>659,831</b>	<b>785,543</b>
<b>52400</b>	<b>COUNTY TRUSTEE'S OFFICE</b>	<b>Actual 20-21</b>	<b>Estimated 21-22</b>	<b>Proposed 22-23</b>
101	County Official	90,740	92,555	97,183
106	Deputies	140,083	146,686	162,699
186	Longevity Pay	1,741	2,136	2,895
201	Social Security	17,117	17,720	20,102
204	State Retirement	11,672	12,582	21,022
205	Employee & Dependent Insurance	48,944	51,003	54,504
206	Life Insurance	215	232	255
208	Dental Insurance	1,984	1,984	1,984
307	Communication	3,927	3,611	4,300
320	Dues & Memberships	878	898	970
332	Legal Notices, Recording, Court Costs	0	0	1,000
337	Maintenance & Repair Services Office Equipment	12,802	14,711	18,336
349	Printing, Stationery and Forms	2,801	3,190	4,000
355	Travel	1,089	1,351	2,000
399	Contracted Service	24,613	26,875	33,500
435	Office Supplies	2,458	2,683	3,000
508	Premiums on Corporate Surety Bonds	8,448	8,064	8,448
599	Other Charges	1,957	1,026	1,400
709	Data Processing Equipmen	709	1,754	4,000
	<b>TOTAL COUNTY TRUSTEE'S OFFICE</b>	<b>372,178</b>	<b>389,061</b>	<b>441,598</b>
<b>52500</b>	<b>COUNTY CLERK'S OFFICE</b>	<b>Actual 20-21</b>	<b>Estimated 21-22</b>	<b>Proposed 22-23</b>
101	County Official	90,740	92,555	97,183

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106	Deputies	373,402	394,428	434,175
186	Longevity Pay	10,625	11,750	12,638
201	Social Security	35,428	37,218	41,616
204	State Retirement	26,112	27,430	43,520
205	Employee & Dependent Insurance	98,594	106,235	118,092
206	Life Insurance	424	467	507
208	Dental Insurance	3,759	3,847	4,298
307	Communication	7,468	5,202	7,500
320	Dues & Memberships	978	878	1,050
337	Maintenance & Repair Service Office	21,464	22,430	27,046
349	Printing, Stationery and Forms	4,000	2,558	4,000
355	Travel	0	0	1,000
435	Office Supplies	9,801	11,874	11,500
471	Software	2,800	0	0
508	Premiums on Corporate Surety Bonds	0	0	275
709	Data Processing Equipment	0	0	0
	<b>TOTAL COUNTY CLERK'S OFFICE</b>	<b>685,595</b>	<b>716,872</b>	<b>804,399</b>
	<b>TOTAL FINANCE</b>	<b>2,122,859</b>	<b>2,243,381</b>	<b>2,595,297</b>
<b>53100</b>	<b>CIRCUIT COURT</b>	<b>Actual 20-21</b>	<b>Estimated 21-22</b>	<b>Proposed 22-23</b>
101	County Official	90,740	92,555	97,183
106	Deputies	322,982	337,277	372,196
169	Temporaty/Part-time Personnel	24,659	27,348	34,153
186	Longevity Pay	7,579	7,988	9,288
194	Jury & Witness Fees	3,978	14,853	20,000
201	Social Security	33,928	35,245	39,231
204	State Retirement	23,146	22,974	38,293
205	Employee & Dependent Insurance	88,761	92,655	99,924
206	Life Insurance	367	401	435
208	Dental Insurance	3,294	3,567	3,637
307	Communication	3,680	3,258	4,000
320	Dues & Memberships	828	1,033	1,250
337	Maintenance & Repair Service Office			
	Equipment	34,376	41,069	45,000
349	Printing, Stationery and Forms	8,894	7,660	10,000
355	Travel	0	0	400
435	Office Supplies	6,452	6,349	7,500
709	Data Processing Equipment	25,244	1,976	6,500
	<b>TOTAL CIRCUIT COURT</b>	<b>678,908</b>	<b>696,208</b>	<b>788,990</b>
<b>53300</b>	<b>GENERAL SESSIONS COURT</b>	<b>Actual 20-21</b>	<b>Estimated 21-22</b>	<b>Proposed 22-23</b>
102	Judge	174,114	172,694	184,485
103	Assistant(s)	2,178	0	21,209
161	Secretary	34,111	36,159	39,802
186	Longevity Pay	599	635	675
201	Social Security	13,564	14,015	17,210
204	State Retirement	11,605	11,522	12,373
205	Employee & Dependent Insurance	22,620	15,215	27,252

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206	Life Insurance	92	77	147
208	Dental Insurance	898	653	992
307	Communication	631	687	800
320	Dues & Memberships	934	375	950
349	Printing, Stationery and Forms	200	235	500
355	Travel	0	58	1,500
435	Office Supplies	674	1,075	1,000
437	Periodicals	0	0	0
709	Data Processing Equipment	0	0	1,500
	<b>TOTAL GENERAL SESSIONS COURT</b>	<b>262,220</b>	<b>253,400</b>	<b>310,394</b>
<b>53400</b>	<b>CHANCERY COURT</b>	<b>Actual 20-21</b>	<b>Estimated 21-22</b>	<b>Proposed 22-23</b>
101	County Official	90,740	92,555	97,183
106	Deputies	67,632	79,403	90,876
169	Temporary Part-Time Personnel	2,045	0	17,966
186	Longevity Pay	387	689	826
194	Jury & Witness Fee	0	0	2,000
201	Social Security	12,293	13,183	15,761
204	State Retirement	7,216	8,824	15,111
205	Employee & Dependent Insurance	30,967	34,224	36,336
206	Life Insurance	145	143	171
208	Dental Insurance	1,307	1,253	1,322
307	Communication	1,767	1,773	2,700
320	Dues & Memberships	828	828	1,000
331	Legal Services	0	0	50,000
337	Maintenance & Repair Services-Office Equipment	21,246	20,765	25,000
349	Printing, Stationery and Forms	4,951	6,155	7,000
435	Office Supplies	0	2,293	4,000
508	Premiums on Corporate Surety Bonds	0	0	0
719	Office Equipment	0	1,237	1,500
	<b>TOTAL CHANCERY COURT</b>	<b>241,524</b>	<b>263,325</b>	<b>368,752</b>
<b>53500</b>	<b>JUVENILE COURT</b>	<b>Actual 20-21</b>	<b>Estimated 21-22</b>	<b>Proposed 22-23</b>
112	Youth Service Officers	66,105	70,071	77,133
186	Longevity Pay	368	390	1,073
196	In-Service Training	0	109	1,000
201	Social Security	4,993	5,299	5,983
204	State Retirement	3,656	3,875	6,256
205	Employee & Dependent Insurance	16,195	17,100	18,168
206	Life Insurance	61	66	72
208	Dental Insurance	599	653	661
307	Communication	679	754	1,000
355	Travel	490	873	1,500
435	Office Supplies	2,152	996	1,500
	<b>TOTAL JUVENILE COURT</b>	<b>95,298</b>	<b>100,186</b>	<b>114,346</b>
<b>53700</b>	<b>JUDICIAL COMMISSIONERS</b>	<b>Actual 20-21</b>	<b>Estimated 21-22</b>	<b>Proposed 22-23</b>
101	County Official	85,291	89,964	98,236

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105	Supervisor	36,711	32,725	37,867
169	Part-time Personnel	41,644	38,800	47,400
186	Longevity Pay	2,566	2,038	2,006
196	In-Service Training	525	700	1,000
201	Social Security	12,520	12,417	14,191
204	State Retirement	3,734	2,455	11,049
205	Employee & Dependent Insurance	24,563	24,952	36,336
206	Life Insurance	94	112	144
208	Dental Insurance	898	925	1,320
299	Other Finge Benefits	3,510	3,281	3,285
349	Printing, Stationery and Forms	732	717	1,000
435	Office Supplies	1,743	1,876	2,000
599	Other Charges	414	63	2,000
	<b>TOTAL JUDICIAL COMMISSIONERS</b>	<b>214,945</b>	<b>211,025</b>	<b>257,835</b>
<b>53800</b>	<b>PROBATE COURT</b>	<b>Actual 20-21</b>	<b>Estimated 21-22</b>	<b>Proposed 22-23</b>
161	Secretary(s)	153,893	157,997	164,800
186	Longevity Pay	3,235	4,202	4,478
201	Social Security	11,846	12,224	12,950
204	State Retirement	8,642	8,921	13,542
205	Employee & Dependent Insurance	32,650	39,144	45,420
206	Life Insurance	111	147	180
208	Dental Insurance	1,198	1,470	1,653
320	Dues & Memberships	300	365	400
337	Maintenance & Repair Services-Office Equipment	0	0	500
349	Printing, Stationery and Forms	0	0	500
355	Travel	65	0	600
435	Office Supplies	0	0	500
	<b>TOTAL PROBATE COURT</b>	<b>211,940</b>	<b>224,470</b>	<b>245,523</b>
<b>53920</b>	<b>COURTROOM SECURITY</b>	<b>Actual 20-21</b>	<b>Estimated 21-22</b>	<b>Proposed 22-23</b>
106	Deputy	104,436	125,559	143,985
169	Part-time Personnel	26,711	30,489	30,013
186	Longevity Pay	1,737	3,782	4,009
196	In Service Training	0	0	0
201	Social Security	9,928	11,708	13,746
204	State Retirement	5,810	7,163	11,974
205	Employee & Dependent Insurance	20,892	25,268	27,252
206	Life Insurance	80	102	108
208	Dental Insurance	1,034	953	992
299	Other Finge Benefits	1,445	1,445	1,680
451	Uniforms	1,000	700	1,000
499	Other Supplies & Materials	765	2,180	2,200
	<b>TOTAL COURTROOM SECURITY</b>	<b>173,838</b>	<b>209,349</b>	<b>236,959</b>
	<b>TOTAL ADMINISTRATION OF JUSTICE</b>	<b>1,878,673</b>	<b>1,957,963</b>	<b>2,322,799</b>
<b>54110</b>	<b>SHERIFF'S DEPARTMENT</b>	<b>Actual 20-21</b>	<b>Estimated 21-22</b>	<b>Proposed 22-23</b>

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101	County Official	99,813	101,811	106,901
106	Deputies	1,866,564	2,130,133	2,533,470
140	Salary Supplements	40,800	40,800	40,800
161	Secretaries	85,180	89,192	99,052
186	Longevity Pay	48,898	50,926	53,355
187	Overtime Pay	41,433	58,581	70,000
189	Other Salaries & Wages	42,291	59,021	33,592
196	In-Service Training	5,917	22,441	45,200
201	Social Security	169,718	193,147	226,496
204	State Retirement	117,135	137,018	236,859
205	Employee & Dependent Insurance	386,814	416,893	499,620
206	Life Insurance	1,400	1,726	1,839
208	Dental Insurance	15,340	16,530	16,530
299	Other Fringe Benefits	30,814	33,035	23,567
307	Communication	20,055	24,380	39,600
320	Dues & Memberships	2,800	2,800	3,050
322	Evaluation & Testing	8,608	3,277	12,500
323	Explosive And Drilling Services	0	0	10,000
336	Maintenance & Repair Services-Equipment	5,500	5,434	5,500
338	Maintenance & Repair Services-Vehicles	66,875	77,160	96,225
349	Printing, Stationery and Forms	1,422	2,346	5,000
355	Travel	11,905	8,072	18,000
368	Drug Treatment	2,728	2,271	3,065
399	Other Contracted Services	44,294	50,019	75,400
425	Gasoline/Diesel	141,722	232,671	376,833
435	Office Supplies	7,810	7,951	8,000
451	Uniforms	15,000	18,006	28,000
499	Other Supplies & Materials	13,429	31,759	35,000
508	Premiums on Corporate Surety Bonds	0	0	500
513	Workman's Compensation Insurance	197,730	230,206	322,542
599	Other Charges	1,173	1,896	2,000
708	Communication Equipment	4,471	3,278	15,000
709	Data Processing Equipment	13,171	12,153	15,000
716	Law Enforcement Equipment	0	0	0
790	Other Equipment	13,792	15,655	30,000
	<b>TOTAL SHERIFF'S DEPARTMENT</b>	<b>3,524,602</b>	<b>4,080,588</b>	<b>5,088,496</b>
<b>54120</b>	<b>Special Patrols</b>	<b>Actual 20-21</b>	<b>Estimated 21-22</b>	<b>Proposed 22-23</b>
106	Deputy(IES)	336,828	334,518	354,784
186	Longevity	6,415	5,589	8,312
196	In Service Training	2,880	500	2,500
201	Social Security	26,290	25,895	28,077
204	State Retirement	18,390	18,784	29,362
205	Employee And Dependand Insurance	65,261	67,335	72,672
206	Life Insurance	262	257	288
208	Dental Insurance	2,559	2,640	2,645
299	Other Fringe Benefits	3,927	0	3,928
355	Travel	3,400	460	1,500
451	Uniforms	681	1,308	2,000
716	Law Enforcement Equipment	0	2,702	3,000
	<b>TOTAL SPECIAL PATROLS</b>	<b>466,893</b>	<b>459,988</b>	<b>509,068</b>



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		Actual 20-21	Estimated 21-22	Proposed 22-23
<b>54150</b>	<b>DRUG ENFORCEMENT</b>			
187	Overtime Pay	26,487	37,062	38,000
196	In-Service Training	50	0	0
201	Social Security	1,912	2,854	2,907
204	State Retirement	1,457	2,130	3,040
	<b>TOTAL DRUG ENFORCEMENT</b>	<b>29,906</b>	<b>42,046</b>	<b>43,947</b>
<b>54160</b>	<b>ADMINISTRATION OF THE SEXUAL OFFENDER</b>			
187	Overtime Pay	0	0	0
201	Social Security	0	0	0
204	State Retirement	0	0	0
307	Communication	0	0	0
355	Travel	0	0	0
471	Software	0	0	0
513	Workman's Compensation Insurance	0	0	0
716	Law Enforcement Equipment	0	0	0
718	Motor Vehicles	27,522	0	0
	<b>TOTAL ADMINISTRATION OF THE SEXUAL OFFENDER</b>	<b>27,522</b>	<b>0</b>	<b>0</b>
<b>54210</b>	<b>JAIL</b>			
146	Bus Drivers	58,962	54,566	81,082
160	Guards	1,550,921	1,895,793	2,136,996
162	Clerical Personnel	124,432	132,296	146,394
165	Cafteria Personnel	103,473	118,028	128,565
169	Temporary/Part-time Personnel	90,483	114,791	166,664
186	Longevity Pay	37,196	44,376	42,628
187	Overtime Pay	28,024	20,917	40,000
189	Other Salaries & Wages	43,789	47,987	12,500
196	In-Service Training	1,944	2,777	6,000
201	Social Security	155,163	184,952	212,995
204	State Retirement	95,684	120,993	210,407
205	Employee & Dependent Insurance	455,324	456,031	508,704
206	Life Insurance	1,690	1,764	2,016
208	Dental Insurance	17,540	17,611	18,514
299	Other Fringe Benefits	35,701	33,694	41,917
312	Contracts with Private Agencies	357,723	357,723	357,000
322	Evaluation & Testing	6,207	4,916	13,800
335	Maintenance & Repair Services-Building	36,828	36,817	42,000
336	Maintenance & Repair Services-Equipment	31,608	30,552	36,800
340	Medical & Dental Services	144,789	252,663	145,000
355	Travel	2,970	6,214	5,000
399	Other Contracted Services	0	0	0
410	Custodial Supplies	875	1,250	1,250
422	Food Supplies	246,427	297,822	308,400
435	Office Supplies	6,758	7,809	8,000
451	Uniforms	13,897	14,540	18,000
452	Utilities	290,550	296,058	432,300
499	Other Supplies & Materials	126,812	142,198	143,000
599	Other Charges	19,025	28,324	29,000

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710	Food Service Equipment	0	25,465	0
718	Motor Vehicles	0	55,493	0
	<b>TOTAL JAIL</b>	<b>4,084,795</b>	<b>4,804,420</b>	<b>5,294,931</b>
<b>54240</b>	<b>JUVENILE SERVICES</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
160	Guards	45,522	53,909	61,962
169	Temporary/Part-time Personnel	45,173	35,170	64,867
186	Longevity Pay	1,035	2,148	2,153
201	Social Security	7,062	7,108	10,025
204	State Retirement	2,653	3,190	5,294
205	Employee & Dependent Insurance	8,159	8,550	9,084
206	Life Insurance	30	33	36
208	Dental Insurance	299	327	331
299	Other Fringe Benefits	1,674	1,949	2,066
307	Communication	256	103	400
309	Contracts with other agencies	13,300	1,950	15,000
435	Office Supplies	0	446	500
451	Uniforms	0	150	1,000
499	Other Supplies and Equipment	0	2,075	2,100
	<b>TOTAL JUVENILE SERVICES</b>	<b>125,163</b>	<b>117,108</b>	<b>174,818</b>
<b>54310</b>	<b>FIRE PREVENTION AND CONTROL</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
105	Supervisor/Director	56,679	60,080	63,685
140	Salary Supplements	0	12,800	7,200
169	Temporary/Part-time Personnel	22,008	13,884	86,600
186	Longevity Pay	12,265	10,868	12,691
187	Overtime Pay	55,438	66,844	66,662
189	Other Salaries & Wages	339,189	360,782	402,894
196	In-Service Training	10,598	12,270	16,000
201	Social Security	36,448	39,593	48,939
204	State Retirement	24,907	26,465	44,251
205	Employee & Dependent Insurance	72,430	84,761	90,840
206	Life Insurance	314	364	399
208	Dental Insurance	2,749	3,239	3,306
307	Communication	2,773	3,446	5,500
309	Contracts with Government Agencies	2,000	2,000	2,000
322	Evaluation & Testing	3,555	1,755	5,000
335	Maintenance & Repair Services-Buildings	28,473	8,372	45,000
336	Maintenance & Repair Services - Equipment	13,351	27,060	30,000
338	Maintenance & Repair Services-Vehicles	43,612	46,312	55,000
355	Travel	818	1,053	4,000
425	Gasoline/Diesel	16,909	29,687	60,984
435	Office Supplies	1,360	3,844	5,000
451	Uniforms	4,737	5,756	7,000
452	Utilities	35,482	40,860	60,000
499	Other Supplies & Materials	1,924	1,401	3,000
513	Workers Comp	109,852	121,135	139,832
599	Other Charges	39,005	34,486	50,000
708	Communication Equipment	24,760	24,938	25,000
709	Data Processing Equipment	0	2,654	0

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790	Other Equipment	4,285	4,386	4,500
	<b>TOTAL FIRE PREVENTION AND CONTROL</b>	<b>965,921</b>	<b>1,051,095</b>	<b>1,345,283</b>
<b>54410</b>	<b>CIVIL DEFENSE</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
103	Assistant	18,437	32,234	35,482
105	Supervisor/Director	56,177	51,903	57,133
186	Longevity Pay	386	832	1,234
201	Social Security	5,724	6,622	7,324
204	State Retirement	4,125	4,777	7,659
205	Employee & Dependent Insurance	13,609	17,100	18,168
206	Life Insurance	68	102	111
208	Dental Insurance	327	599	661
299	Other Fringe Benefits	0	1,884	1,885
307	Communication	3,996	2,444	5,000
338	Maintenance & Repair Vehicle	386	1,141	3,500
355	Travel	525	1,100	1,500
425	Gasoline/Diesel	526	1,208	2,398
435	Office Supplies	1,476	2,371	2,500
451	Uniforms	920	1,600	1,500
499	Other Supplies & Materials	0	1,997	0
599	Other Charges	600	800	1,800
708	Communication Equipment	4,803	4,088	6,000
719	Office Equipment	238	2,372	3,500
790	Other Equipment	0	0	0
799	Other Capital Outlay	0	7,782	27,401
	<b>TOTAL CIVIL DEFENSE</b>	<b>112,323</b>	<b>142,956</b>	<b>184,755</b>
<b>54420</b>	<b>RESCUE SQUAD</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
312	Contracts With Private Agencies	12,000	12,000	12,000
	<b>TOTAL RESCUE SQUAD</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
<b>54610</b>	<b>COUNTY CORONER/MED EXAMINER</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
199	Other Per Diem & Fees	163,317	218,155	275,000
	<b>TOTAL COUNTY CORONER/MEDICAL EXAMINER</b>	<b>163,317</b>	<b>218,155</b>	<b>275,000</b>
<b>54900</b>	<b>OTHER PUBLIC SAFETY</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
106	Deputies/Reserve	13,651	8,661	17,653
201	Social Security	1,044	663	1,350
204	State Retirement	0	0	100
322	Evaluations & Testing	826	150	1,000
451	Uniforms	1,000	956	1,000
499	Other Supplies and Materials	5,000	5,000	5,000
599	Other Charges	4,120	4,155	4,200
	<b>TOTAL OTHER PUBLIC SAFETY</b>	<b>25,641</b>	<b>19,585</b>	<b>30,303</b>

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<b>TOTAL PUBLIC SAFETY</b>		<b>9,538,083</b>	<b>10,947,941</b>	<b>12,958,602</b>
<b>55110</b>	<b>LOCAL HEALTH CENTER</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
166	Custodial Personnel	21,865	23,158	24,565
169	Temporary/Part Time Personnel	0	0	13,814
186	Longevity Pay	10,237	9,480	11,448
189	Other Salaries (DGA)	679,899	651,654	778,500
201	Social Security	53,980	51,813	63,367
204	State Retirement	29,593	30,097	65,161
205	Employee & Dependent Insurance	128,692	145,452	154,428
206	Life Insurance	475	537	540
208	Dental Insurance	4,791	4,855	4,959
307	Communication	17,959	16,197	24,000
335	Building Maintenance	15,815	20,664	20,000
355	Travel	6,529	8,915	16,000
399	Other Contracted Services	4,187	4,886	7,000
413	Drugs & Medical Supplies	4,733	3,663	6,500
429	Instruction Supplies & Materials	4,554	1,423	2,000
435	Office Supplies	4,753	3,687	6,500
452	Utilities	30,337	33,285	40,000
499	Other Supplies & Materials	3,882	4,897	5,000
506	Liability Insurance	7,848	0	8,000
599	Other Charges	1,138	789	2,070
735	Health Equipment	13,142	0	0
	<b>TOTAL LOCAL HEALTH CENTER</b>	<b>1,044,409</b>	<b>1,015,452</b>	<b>1,253,852</b>
<b>55120</b>	<b>RABIES &amp; ANIMAL CONTROL</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
106	Deputy	28,575	47,131	84,009
169	Part Time Personnel	9,547	7,208	22,148
186	Longevity Pay	1,130	0	2,635
196	In Service Training	0	0	3,725
201	Social Security	2,952	4,105	8,406
204	State Retirement	1,642	2,592	7,019
205	Employee & Dependent Insurance	7,647	10,191	18,168
206	Life Insurance	30	41	72
208	Dental Insurance	299	490	661
299	Other Fringe Benefits	0	0	1,094
307	Communication	773	504	1,500
355	Travel	0	0	1,000
425	Gasoline	2,770	4,640	13,750
435	Office Supplies	43	0	200
451	Uniforms	788	1,439	1,200
499	Other Supplies & Materials	2,846	2,496	5,000
716	Law Enforcement Equipment	0	5,700	0
718	Motor Vehicles	0	37,000	0
	<b>TOTAL RABIES &amp; ANIMAL CONTROL</b>	<b>59,042</b>	<b>123,537</b>	<b>170,588</b>

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<b>55130</b>	<b>AMBULANCE SERVICE</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
105	Supervisor/Director	62,347	66,088	72,747
131	Medical Personnel	1,240,862	1,324,141	1,867,003
161	Secretary	67,424	71,471	78,673
169	Part-Time Personnel	189,653	160,237	238,115
186	Longevity Pay	39,492	36,661	54,412
187	Overtime Pay	955,033	990,121	1,191,566
196	In-Service Training	10,001	10,187	30,000
201	Social Security	193,929	201,310	268,137
204	State Retirement	121,025	127,986	261,355
205	Employee & Dependent Insurance	408,501	404,484	463,284
206	Life Insurance	1,582	1,595	1,911
208	Dental Insurance	16,376	15,456	16,861
299	Other Fringe Benefits	7,541	4,586	2,542
307	Communication	12,541	13,233	13,233
308	Consultants	3,060	3,830	5,200
309	Contracted Services	106,430	51,309	106,431
318	Debt Collection Services	0	0	2,000
334	Maintenance Agreements	13,078	12,488	21,524
335	Maintenance & Repair Services-Buildings	3,228	5,026	10,000
337	Maintenance & Repair Services - Office Equipment	0	0	1,000
338	Maintenance & Repair Services-Vehicles	51,124	54,112	65,000
355	Travel	879	1,200	1,500
399	Contracted Services	250,992	221,408	236,075
413	Drugs & Medical Supplies	219,202	182,718	225,000
425	Gasoline/Diesel	118,499	171,210	336,676
435	Office Supplies	10,000	10,537	15,000
451	Uniforms	16,284	13,402	20,000
452	Utilities	14,869	17,205	17,700
499	Other Supplies & Materials	14,526	12,097	20,000
513	Workers Comp	333,224	290,297	465,830
599	Other Charges	8,397	13,994	15,000
708	Communication Equipment	7,117	6,426	10,000
709	Data Processing Equipment	0	2,700	0
718	Motor Vehicles	0	198,416	161,857
735	Health Equipment	0	236,169	36,191
	<b>TOTAL AMBULANCE SERVICE</b>	<b>4,497,216</b>	<b>4,932,100</b>	<b>6,331,823</b>
<b>55170</b>	<b>ALCOHOL AND DRUG PROGRAMS</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
103	Assistant	40,808	43,257	46,776
105	Supervisor/Director	41,630	44,128	45,852
186	Longevity Pay	3,298	3,496	3,706
201	Social Security	6,721	7,031	7,595
204	State Retirement	4,890	5,113	7,943
205	Employee & Dependent Insurance	16,320	17,100	18,168
206	Life Insurance	94	102	111
208	Dental Insurance	572	653	661
299	Other Fringe Benefits	3,171	2,076	2,950
	<b>TOTAL ALCOHOL AND DRUG PRGM</b>	<b>117,504</b>	<b>122,956</b>	<b>133,762</b>

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		Actual 20-21	Estimated 21-22	Proposed 22-23
<b>55390</b>	<b>APPROPRIATION TO STATE</b>			
316	Contribution	55,930	55,930	55,930
	<b>TOTAL APPROPRIATION TO STATE</b>	<b>55,930</b>	<b>55,930</b>	<b>55,930</b>
<b>55900</b>	<b>OTHER PUBLIC HEALTH</b>			
	<b>ANIMAL SHELTER</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
149	Laborers	42,460	49,953	52,730
164	Attendant	39,076	41,421	45,595
169	Part-time Personnel	46,735	42,720	78,791
186	Longevity Pay	1,318	1,515	1,865
201	Social Security	9,880	10,291	13,841
204	State Retirement	4,011	5,079	8,171
205	Employee & Dependent Insurance	26,740	25,110	27,252
206	Life Insurance	135	135	147
208	Dental Insurance	980	980	992
299	Other Fringe Benefits	1,409	1,503	1,943
307	Communication	4,422	2,737	5,600
338	Vehicle Maintenance	0	0	1,500
340	Medical Services	0	0	8,000
399	Other Contracted Services	1,635	1,800	2,200
425	Gasoline	150	317	700
452	Utilities	16,958	21,563	35,000
499	Other Supplies & Materials	27,144	30,471	24,000
599	Other Charges	110	788	820
707	Building Improvements	594	2,628	2,000
	<b>TOTAL ANIMAL SHELTER</b>	<b>223,757</b>	<b>239,011</b>	<b>311,146</b>
	<b>TOTAL PUBLIC HEALTH &amp; WELFARE</b>	<b>5,997,858</b>	<b>6,488,986</b>	<b>8,257,101</b>
<b>56300</b>	<b>SENIOR CITIZENS ASSISTANCE</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
312	Contracts with Private Agencies	25,775	30,000	30,000
	<b>TOTAL SENIOR CITIZENS ASSIST</b>	<b>25,775</b>	<b>30,000</b>	<b>30,000</b>
<b>56500</b>	<b>LIBRARIES</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
105	Supervisor/Director	54,339	57,600	63,404
106	Deputy	39,291	41,650	45,845
129	Librarians	114,111	120,961	165,599
149	Laborers	20,569	21,804	24,001
169	Temporary/Part-time Personnel	124,990	134,283	161,082
186	Longevity Pay	6,736	7,306	8,044
196	In Service Training	977	4,908	5,000
201	Social Security	27,380	29,272	36,226
204	State Retirement	13,101	13,984	24,996
205	Employee & Dependent Insurance	48,960	51,300	72,672
206	Life Insurance	240	240	291
208	Dental Insurance	2,202	2,286	2,314
299	Other Fringe Benefits	3,169	4,931	5,561
307	Communication	10,121	10,573	11,580

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320	Dues & Memberships	1,765	2,100	2,150
334	Maintenance Agreements	40,267	41,210	42,136
335	Maintenance & Repair Services Buildings	19,992	31,535	32,800
337	Maintenance & Repair Services Office Equipment	3,432	3,306	3,500
348	Postal Charges	3,000	3,000	3,000
410	Custodial Supplies	6,291	3,839	9,000
432	Library Books	87,075	98,541	100,000
435	Office Supplies	37,373	28,572	39,600
437	Periodicals	6,685	7,825	8,000
452	Utilities	64,701	66,609	80,400
599	Other Charges	0	2,192	0
708	Communication Equipment	1,794	0	0
709	Data Processing Equipment	2,105	0	0
	<b>TOTAL LIBRARIES</b>	<b>740,666</b>	<b>789,827</b>	<b>947,201</b>
<b>56700</b>	<b>PARKS AND FAIR BOARDS</b>	<b>Actual 20-21</b>	<b>Estimated 21-22</b>	<b>Proposed 22-23</b>
105	Supervisor/Director	37,852	40,124	44,167
166	Custodial Personnel	50,349	53,370	61,534
169	Part-time Personnel	13,383	15,458	34,423
186	Longevity Pay	1,650	1,750	2,001
201	Social Security	8,125	8,691	11,148
204	State Retirement	5,125	5,425	8,904
205	Employee & Dependent Insurance	16,329	17,100	27,252
206	Life Insurance	103	109	147
208	Dental Insurance	599	653	992
299	Other Fringe Benefits	3,334	3,393	3,595
302	Advertising	4,012	6,567	7,500
307	Communication	2,835	3,255	3,100
335	Maintenance and Repair Services-Building	4,077	5,000	5,000
425	Gasoline/Diesel	2,512	5,450	11,738
451	Uniforms	346	373	1,200
452	Utilities	48,683	53,765	60,000
499	Other Supplies & Materials	33,982	34,469	35,000
712	Heating and Air Conditioning Equipment	0	0	5,700
	<b>TOTAL PARKS AND FAIR BOARDS</b>	<b>233,296</b>	<b>254,952</b>	<b>323,400</b>
<b>56900</b>	<b>OTHER SOCIAL, CULTURAL &amp; REC</b>	<b>Actual 20-21</b>	<b>Estimated 21-22</b>	<b>Proposed 22-23</b>
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>1,016,837</b>	<b>1,091,879</b>	<b>1,317,701</b>
<b>57100</b>	<b>AGRICULTURE EXTENSION SERVICE</b>	<b>Actual 20-21</b>	<b>Estimated 21-22</b>	<b>Proposed 22-23</b>
140	Salary Supplements	105,766	109,126	115,492
307	Communication	2,169	2,348	2,800
355	Travel	1,000	2,100	3,600
435	Office Supplies	2,330	2,500	2,577
	<b>TOTAL AG EXTENSION SERVICE</b>	<b>111,265</b>	<b>116,074</b>	<b>124,469</b>

General Fund  
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		Actual 20-21	Estimated 21-22	Proposed 22-23
<b>57500</b>	<b>SOIL CONSERVATION</b>			
103	Assistant	34,412	36,477	40,153
161	Secretary	38,101	40,388	44,458
186	Longevity Pay	2,022	2,326	2,465
201	Social Security	5,687	6,044	6,661
204	State Retirement	4,099	4,356	6,966
205	Employee & Dependent Insurance	16,320	17,100	18,168
206	Life Insurance	61	66	72
208	Dental Insurance	599	653	661
320	Dues & Memberships	1,280	1,280	1,280
332	Legal Notices, Recording & Court Costs	1,050	935	1,200
355	Travel	1,094	2,094	3,500
435	Office Supplies	499	750	750
	<b>TOTAL SOIL CONSERVATION</b>	<b>105,224</b>	<b>112,469</b>	<b>126,335</b>
	<b>TOTAL AG &amp; NATURAL RESOURCES</b>	<b>216,489</b>	<b>228,543</b>	<b>250,804</b>
<b>58110</b>	<b>TOURISM</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
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 20-21	Estimated 21-22	Proposed 22-23
312	Contract with Chamber	52,500	52,500	52,500
791	Other Construction	0	115,552	353,313
	<b>TOTAL OTHER ECONOMIC AND COMMUNITY DEVELOPMENT</b>	<b>52,500</b>	<b>168,052</b>	<b>405,813</b>
<b>58300</b>	<b>VETERAN'S SERVICES</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
101	County Official	35,593	37,809	41,620
161	Secretary	26,120	28,769	31,594
169	Part-time	3,458	0	4,000
186	Longevity	701	764	809
201	Social Security	4,980	5,093	5,969
204	State Retirement	2,147	3,703	5,922
205	Employee & Dependent Insurance	15,676	17,112	18,168
206	Life Insurance	88	102	111
208	Dental Insurance	572	653	661
307	Communication	1,008	1,016	1,500
334	Maintenance Agreements	898	898	1,500
355	Travel	814	527	2,000
435	Office Supplies	1,149	1,190	1,200
	<b>TOTAL VETERAN'S SERVICES</b>	<b>93,204</b>	<b>97,636</b>	<b>115,054</b>
<b>58400</b>	<b>OTHER CHARGES</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
506	Liability Insurance	317,000	436,665	530,572



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510	Trustee's Commission	340,046	361,026	375,000
599	Other Charges	50,000	32,912	50,000
	<b>TOTAL OTHER CHARGES</b>	<b>707,046</b>	<b>830,603</b>	<b>955,572</b>
<b>58500</b>	<b>CONTRIBUTIONS TO OTHER AGENCIES</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
316	Contribution	35,200	56,000	215,366
	<b>TOTAL CONTRIBUTIONS</b>	<b>35,200</b>	<b>56,000</b>	<b>215,366</b>
<b>58600</b>	<b>EMPLOYEE BENEFITS</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
188	Bonus Payments	417,750	0	0
201	Social Security	31,911	0	0
204	State Retirement	20,996	0	0
207	Medical Insurance (Retirees)	69,082	73,469	118,092
210	Unemployment Compensation	3,799	18,515	40,000
340	Medical & Dental Services	165	0	1,000
513	Workman's Compensation Insurance	27,050	18,884	38,500
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>570,753</b>	<b>110,868</b>	<b>197,592</b>
<b>58813</b>	<b>Covid-19 Grant C</b>			
735	Health Equipment	10,500	0	0
	<b>Total</b>	<b>10,500</b>	<b>0</b>	<b>0</b>
<b>58819</b>	<b>COVID-19 Grant I</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
169	Part Time Personnel	0	0	0
201	Social Security	0	0	0
210	Unemployment Compensation	0	0	0
513	Workman's Compensation Insurance	0	0	0
599	Other Charges	0	0	0
	<b>Total COVID-19 Grant #1</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>58832</b>	<b>American Rescue Plan Act Grant #2</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
432	Library Books	0	16,000	0
709	Data Processing Equipment	0	9,661	0
		<b>0</b>	<b>25,661</b>	<b>0</b>
<b>58900</b>	<b>MISCELLANEOUS</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
348	Postal Charges	62,500	75,000	85,000
599	Other Charges	223	178	500
715	Land	1550000	0	0
	<b>TOTAL MISCELLANEOUS</b>	<b>1,612,723</b>	<b>75,178</b>	<b>85,500</b>
	<b>TOTAL OTHER OPERATIONS</b>	<b>3,166,926</b>	<b>1,448,998</b>	<b>2,059,897</b>
	<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>27,821,051</b>	<b>29,974,219</b>	<b>37,165,595</b>

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99000	OTHER SOURCES (USES)			
99100	TRANSFERS OUT			
590	Transfers to Other Funds	0	0	0
	TOTAL OTHER USES	0	0	0
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	27,821,051	29,974,219	37,165,595
	Over/Under (-)	2,133,956	242,374	-963,386
	Beginning Fund Balance 07/01	8,473,750	12,160,732	12,403,106
	Adjustments/Encumbrances			
	Ending Fund Balance 06/30	12,160,732	12,403,106	11,439,720

Capital Expenditures  
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Department	Description	Amount	Date
<u>General Fund</u>			
County Mayor	(3) Computer's	\$6,000	5/12/2022
Personnel Office	Onboarding Program Software	\$5,000	5/12/2022
Election	18" Lettering For Building	\$8,800	5/12/2022
Election	(3) Signs for each end of Building	\$3,000	5/12/2022
Election	Paint Building	\$22,620	5/12/2022
County Maintenance	Courthouse Windows	\$20,500	5/12/2022
County Maintenance	Service Truck	\$44,950	5/12/2022
County Maintenance	Plow/Spreader	\$10,000	5/12/2022
County Maintenance	Small Courtroom -Rehab	\$8,600	5/12/2022
County Maintenance	Courthouse Landscaping/ Lawn Electrical	\$15,000	5/12/2022
County Maintenance	Northside Fencing	\$20,000	5/12/2022
County Maintenance	Northside Framing Projects	\$10,000	5/12/2022
County Maintenance	Cumb Co Fair Ground RV Dump Station Electrical	\$20,000	5/12/2022
County Maintenance	Northside Painting	\$13,150	5/12/2022
County Maintenance	Animal Shelter Paving	\$36,225	5/12/2022
County Maintenance	Cumb Co Fair Ground Paint Grandstand	\$22,000	5/12/2022
Trustee	Furniture	\$7,000	5/12/2022
Circuit Court Clerk/Clerk & Master/Sheriff	Audio Visual Technology	\$90,000	5/12/2022
Judicial Commissioners	(2) Computers	\$2,500	5/12/2022
Judicial Commissioners	(2) Software	\$1,000	5/12/2022
Sheriff	(5) Patrol Cars	\$240,000	5/12/2022
Sheriff	(38) Body Cameras	\$157,342	5/12/2022
Sheriff	(1) Firing Range	\$100,000	5/12/2022
Sheriff	(4) Equipment	\$46,131	5/12/2022
Sheriff	(4) Patrol Cars	\$192,000	5/12/2022
Jail	Inmate Sinks Old Side	\$10,000	5/12/2022
Jail	(12) Lights Courtrooms 2-4	\$28,356	5/12/2022
Jail	Ductwork Cleaning Machine	\$29,000	5/12/2022
Jail	(2) HVAC Unit	\$45,066	5/12/2022
Jail	(10) Windows for up front	\$7,705	5/12/2022
Jail	(10) Windows in Cell Area	\$15,912	5/12/2022
Jail	Pelco Video Surveillance System	\$608,000	5/12/2022

Capital Expenditures  
Fiscal Year 2022-2023

Fire	Brush Truck	\$40,000	5/12/2022
Fire	Tanker Truck	\$450,000	5/12/2022
Fire	Telephone System	\$3,000	5/12/2022
Fire	Fence (Main Station)	\$20,000	5/12/2022
Fire	Paving Parking Lot	\$60,000	5/12/2022
Fire	(6) Driving Camera's for Trucks (\$500 each)	\$3,000	5/12/2022
Fire	Computers (moved out of line 709 in budget request)	\$14,000	5/12/2022
EMA	3/4 Ton Truck	\$35,000	5/12/2022
EMA	EMA Alert App	\$11,000	5/12/2022
EMA	(2) Surface Pro Tablet	\$3,800	5/12/2022
EMS	(3) Ambulance Re-mount (\$95,000 each)	\$285,000	5/12/2022
EMS	HVAC Unit	\$13,000	5/12/2022
EMS	Office Furniture Shelving	\$10,000	5/12/2022
Animal Shelter	Walk in Cooler	\$15,000	5/12/2022
Animal Shelter	Van	\$17,000	5/12/2022
Preservation of Records	(3) Computers	\$3,000	5/12/2022
Libraries	(5) Desktop PCs	\$5,000	5/12/2022
Libraries	Parking Lot Seal & Stripe	\$3,000	5/12/2022
Libraries	Sidewalk Repair	\$10,470	5/12/2022
Complex	(2) LED Signs	\$50,000	5/12/2022
Complex	(6) Nano Beam Security (Obed River Park)	\$7,500	5/12/2022
Complex	UTV	\$22,500	5/12/2022
Complex	(82) LED Lighting	\$17,000	5/12/2022
Veteran's Services	Computer	\$1,400	5/12/2022
	<b>TOTAL</b>	<b>\$2,945,527</b>	
<b>GRANT/TECHNOLOGY</b>			
Election	(80) Voting Machines, (10) Printers, (1) Laptop	\$363,500	5/12/2022
Register of Deeds	Plat Cabinet	\$8,500	5/12/2022
Clerk & Master	(5) Computers	\$10,000	5/12/2022
		<b>\$382,000</b>	

Sanitation

Capital Expenditures  
Fiscal Year 2022-2023

Skid Steer	\$54,000	5/12/2022
Mini Excavator	\$58,000	5/12/2022
Haul Trailer	\$27,000	5/12/2022
(6) 30 Yard Compactor Box	\$60,000	5/12/2022
(6) 8 Yard Compactor	\$10,000	5/12/2022
(1) 2 Yard Compactor	\$12,000	5/12/2022
(2) 30 Yard Recycle Box	\$22,000	5/12/2022
(2) 40 Yard Open Top Box	\$24,000	5/12/2022
<b>TOTAL</b>	<b>\$267,000</b>	

Courthouse Maintenance  
Fiscal Year 2022-2023

Cumberland County, Tennessee				
Courthouse and Jail Maintenance Fund				
Statement of Proposed Operations				
For The Fiscal Year Ending June 30, 2023				
Account	Description	Actual 20-21	Estimated 21-22	Proposed 22-23
	<b>Estimated Revenue</b>			
	Local Taxes			
40260	Litigations Tax - Special Purpose	39,882	39,881	39,881
	<b>Total Local Taxes</b>	<b>39,882</b>	<b>39,881</b>	<b>39,881</b>
	<b>Other Local Revenue</b>			
44110	Interest Earned	8,416	7,031	5,149
44540	Sale of Property	0	0	0
	<b>Total Other Local Revenue</b>	<b>8,416</b>	<b>7,031</b>	<b>5,149</b>
49000	Other Sources (non revenue)			
49200	Notes Issued	0	0	0
	Total Other Sources	0	0	0
	<b>Total Estimated Revenues</b>	<b>48,298</b>	<b>46,912</b>	<b>45,030</b>
	<b>Estimated Expenditures</b>			
51000	General Government			
51800	County Buildings	Actual 20-21	Estimated 21-22	Proposed 22-23
335	Maintenance and Repair Service Bldgs	42,666	53,000	78,000
	<b>Total</b>	<b>42,666</b>	<b>53,000</b>	<b>78,000</b>
58000	Other Operations			
58400	Other Charges			
510	Trustee's Commission	395	412	1,000
	<b>Total</b>	<b>395</b>	<b>412</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>43,061</b>	<b>53,412</b>	<b>79,000</b>
	Over/Under(-)	5,237	-6,500	-33,970
	Beginning Fund Balance 07/01	711,511	716,748	710,248
	Ending Fund Balance 06/30	716,748	710,248	676,278
	Less: Notes Receivable	225,849	191,864	156,493
	Balance	490,899	518,384	519,785

Sanitation Fund  
Fiscal Year 2022-2023

<b>Solid Waste/Sanitation Fund</b>				
<b>Statement of Proposed Operations</b>				
<b>For the Fiscal Year Ending June 30, 2023</b>				
<b>Account No.</b>	<b>Description</b>	<b>Actual 20-21</b>	<b>Estimated 21-22</b>	<b>Proposed 22-23</b>
<b>Estimated Revenues</b>				
<b>40000</b>	<b>Local Taxes</b>			
40110	Current Property Taxes	2,165,268	2,647,394	2,663,972
40120	Trustee's Collection Prior Year	38,008	62,285	43,673
40130	Cir Clek/CI & Master Collection Prior Year	23,936	23,936	26,714
40140	Intrest & Penalty	21,978	24,589	24,589
40150	Pick- Up Taxe	0	0	0
	<b>Total Local Taxes</b>	<b>2,249,190</b>	<b>2,758,204</b>	<b>2,758,948</b>
<b>43000</b>	<b>Charges for Current Services</b>			
43100	<b>General Service Charges</b>			
43110	Tipping Fees	34,253	20,000	20,000
43116	Surcharge-Waste Tire Dipsosal	64,573	71,704	71,704
	<b>Total Charges for Current Services</b>	<b>98,826</b>	<b>91,704</b>	<b>91,704</b>
<b>44000</b>	<b>Other Local Revenues</b>			
<b>44100</b>	<b>Recurring Items</b>			
44145	Sale of Recycled Materials	360,336	469,209	469,209
44170	Miscellaneous Refunds	2,552	45	100
44540	Sale of Property	200	1,250	0
	<b>Total Other Local Revenues</b>	<b>363,088</b>	<b>470,504</b>	<b>469,309</b>
44500	<b>Nonrecurring Items</b>			
44530	Sale of Equipment	0	0	0
44540	Sale of Property	0	0	0
44560	Damages Recovered From Individuals	0	0	0
44990	Other Local Revenues	0	0	0
	<b>Total NonRecurring Items</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>46000</b>	<b>State of Tennessee</b>			
<b>46100</b>	<b>General Government Grants</b>			
46430	Litter Program	47,035	63,100	63,000
	<b>Total State of Tennessee</b>	<b>47,035</b>	<b>63,100</b>	<b>63,000</b>
48000	<b>Other Governments &amp; Citizens Groups</b>			
48100	<b>Other Governments</b>			
48140	Contracted Services	2,865	2,865	2,865
48610	Donations	1,750	0	0
	<b>Total Other Governments</b>	<b>4,615</b>	<b>2,865</b>	<b>2,865</b>
<b>49000</b>	<b>Other Sources</b>			
49600	Proceeds From Sale of Capital	0	0	0
49700	Insurance Recovery	0	500	0
49800	Transfers In			
	<b>Total Other Sources</b>	<b>0</b>	<b>500</b>	<b>0</b>
	<b>Total Est. Revenues &amp; Other Sources</b>	<b>2,762,754</b>	<b>3,386,877</b>	<b>3,385,826</b>

Sanitation Fund  
Fiscal Year 2022-2023

<b>Estimated Expenditures</b>				
<b>55000</b>	<b>Public Health &amp; Welfare</b>			
<b>55731</b>	<b>Waste Pickup</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
149	Laborers	131,591	118,507	162,721
169	Part-time Personnel	0	12,943	21,200
186	Longevity Pay	1,838	2,392	2,535
187	Overtime	308	109	1,000
201	Social Security	10,313	10,462	12,848
204	State Retirement	7,444	6,081	13,436
205	Employee & Dependent Insurance	32,640	37,108	45,420
206	Life Insurance	104	115	180
208	Dental Insurance	1,307	1,415	1,653
299	Other Fringe Benefits	1,094	4,333	1,695
338	Vehicle Maintenance	0	0	45,000
412	Diesel Fuel	40,000	74,292	153,286
451	Uniforms	1,321	1,500	1,700
499	Other Supplies & Materials	35,000	60,581	10,000
718	Motor Vehicles	0	201,916	0
	<b>Total Waste Pickup</b>	<b>262,960</b>	<b>531,754</b>	<b>472,674</b>
<b>55732</b>	<b>Convenience Centers</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
169	Part-time Personnel	421,228	440,681	518,844
187	Overtime Pay	0	95	1,000
201	Social Security	32,224	33,719	39,768
204	State Retirement	0	0	0
312	Contracts with Private Agencies	762,109	796,729	787,000
330	Lease Payments	4,600	4,100	4,600
451	Uniforms	4,622	5,326	6,000
452	Utilities	27,941	28,802	33,000
499	Other Supplies & Materials	22,500	24,702	30,000
707	Building Improvements	0	0	5,000
715	Land	0	39,500	0
724	Site Development	0	20,000	80,000
	<b>Total Convenience Centers</b>	<b>1,275,224</b>	<b>1,393,654</b>	<b>1,505,212</b>
<b>55751</b>	<b>Recycling Center</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
105	Director Solid Waste	47,476	50,325	55,396
149	Laborers	147,255	151,064	289,507
169	Part-time Personnel	110,815	126,774	134,433
186	Longevity Pay	4,096	3,428	4,410
187	Overtime	10	19	1,200
189	Other Salaries & Wages	34,412	36,477	40,153
201	Social Security	26,545	28,458	37,664
204	State Retirement	12,565	13,141	31,845
205	Employee & Dependent Insurance	54,824	59,682	109,008
206	Life Insurance	275	266	327
208	Dental Insurance	2,504	2,450	2,645
299	Other Fringe Benefits	3,970	4,738	7,395
302	Advertising	1,673	2,000	2,000
312	Contracts with Private Agencies	81,161	107,000	179,000
355	Travel	0	604	1,200
412	Diesel Fuel	6,783	10,790	31,993
435	Office Supplies	1,630	2,000	2,000
451	Uniforms	1,705	1,752	2,000
452	Utilities	24,771	27,200	30,000
499	Other Supplies & Materials	50,500	81,423	70,000



Sanitation Fund  
Fiscal Year 2022-2023

707	Building Improvements	10,262	8,622	10,000
718	Motor Vehicles	60,716	0	0
790	Other Equipment	0	26,742	0
	<b>Total Recycling Center</b>	<b>683,948</b>	<b>744,955</b>	<b>1,042,175</b>
<b>55770</b>	<b>Post Closure Care Cost</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
169	Part-time Personnel	89	0	16,543
201	Social Security	7	0	1,266
366	Contracts for Post Closure Cost	149,706	18,607	134,847
452	Utilities	1,425	1,610	2,000
499	Other Supplies & Materials	17,786	23,178	25,000
599	Other Charges	6,930	0	15,000
	<b>Total Landfill Operation &amp; Maintenance</b>	<b>175,943</b>	<b>43,395</b>	<b>194,656</b>
58000	Other General Government	Actual 20-21	Estimated 21-22	Proposed 22-23
<b>58400</b>	<b>Other Charges</b>			
510	Trustee's Commission	45,992	57,246	57,246
	<b>Total Other Charges</b>	<b>45,992</b>	<b>57,246</b>	<b>57,246</b>
<b>58600</b>	<b>Employee Benefits</b>			
188	Bonus Payments	48,000	0	0
201	Social Security	3,672	0	0
204	State Retirement	990	0	0
210	Unemployment Compensation	976	2,119	7,000
513	Worker's Compensation	50,727	43,461	60,632
	<b>Total Employee Benefits</b>	<b>104,365</b>	<b>45,580</b>	<b>67,632</b>
60000	Highways			
<b>64000</b>	<b>Litter and Trash Collection</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
106	Deputies	53,283	56,371	62,172
186	Longevity Pay	959	1,017	1,078
201	Social Security	4,226	4,466	4,922
204	State Retirement	3,043	3,217	5,148
205	Employee & Dependent Insurance	16,320	17,100	18,168
206	Life Insurance	53	50	72
208	Dental Insurance	653	653	661
299	Other Fringe Benefits	1,094	1,094	1,094
355	Travel	481	88	600
412	Diesel Fuel	2,895	5,139	10,564
499	Other Supplies & Materials	3,800	3,800	10,000
	<b>Total Litter and Trash Collection</b>	<b>86,807</b>	<b>92,995</b>	<b>114,479</b>
<b>68000</b>	<b>Capital Outlay</b>	Actual 20-21	Estimated 21-22	Proposed 22-23
790	Other Equipment	0	0	267,000
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>267,000</b>
	<b>Total Estimated Expenditures</b>	<b>2,635,239</b>	<b>2,909,579</b>	<b>3,721,074</b>
	Over/Under(-)	127,515	477,298	-335,248
	Beginning Fund Balance 07/01	918,293	1,049,033	1,526,331
	Audit Adjustments	3,225		
	Ending Fund Balance 06/30	1,049,033	1,526,331	1,191,083

Drug Fund  
Fiscal Year 2022-2023

<b>Cumberland County, Tennessee</b>				
<b>Drug Control Fund</b>				
<b>Statement of Proposed Operations</b>				
<b>For the Fiscal Year Ending June 30, 2023</b>				
<b>Account No.</b>	<b>Description</b>	<b>Actual 20-21</b>	<b>Estimated 21-22</b>	<b>Proposed 22-23</b>
<b>Estimated Revenues</b>				
<b>42000</b>	<b>Fines, Forfeitures and Penalties</b>			
42341	Drug Court Fees	0	0	0
42600	<u>Other Courts In County</u>			
42640	Drug Control Fines	18,702	25,752	25,752
42900	<u>Other Fines, Forfeitures &amp; Penalties</u>			
42910	Proceeds from Confiscated Property	36,393	62,860	100
	<b>Total Fines, Forfeitures and Penalties</b>	<b>55,095</b>	<b>88,612</b>	<b>25,852</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		2,000	0
	<b>Total Nonrecurring Items</b>	<b>0</b>	<b>2,000</b>	<b>0</b>
49700	Insurance Recovery			
	<b>Total Estimated Revenue</b>	<b>55,095</b>	<b>90,612</b>	<b>25,852</b>
<b>Estimated Expenditures</b>				
<b>54000</b>	<b>Public Safety</b>	<b>Actual 20-21</b>	<b>Estimated 20-21</b>	<b>Proposed 21-22</b>
<b>54150</b>	<b>Drug Enforcement</b>			
196	In Service Training	55	510	800
338	Maintenance & Repair - Vehicles	299	308	4,000
355	Travel	642	1,500	1,500
499	Other Supplies & Materials	57,095	4,530	25,000
706	Building Construction	0	0	100,000
716	Law Enforcement Equipment	1,300	1,174	9,200
718	Motor Vehicles	30,037	38,000	43,000
790	Other Equipment	0	0	0
	<b>Total Drug Enforcement</b>	<b>89,428</b>	<b>46,022</b>	<b>183,500</b>
<b>58000</b>	<b>Other Charges</b>			
<b>58400</b>	<b>Other Charges</b>			
510	Trustee' s Commission	294	199	300
	<b>Total Other Charges</b>	<b>294</b>	<b>199</b>	<b>300</b>
	<b>Total Estimated Expenditures</b>	<b>89,722</b>	<b>46,221</b>	<b>183,800</b>
	Over/Under(-)	-34,627	44,391	-157,948
	Beginning Fund Balance 07/01	231,052	233,153	277,544
	Ending Fund Balance 06/30	233,153	277,544	119,596

Other Special Revenue Fund  
Railroad Authority  
Fiscal Year 2022-2023

<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, 2023</b>			
<b>Account Description</b>	<b>Actual 20-21</b>	<b>Estimated 21-22</b>	<b>Proposed 22-23</b>
<b>Estimated Revenues</b>			
46000 State of Tennessee			
46100 General Government Grants			
46190 Other General Government Grants	1,193,114	-	455,598
<b>Total State of Tennessee</b>	<b>1,193,114</b>	<b>-</b>	<b>455,598</b>
48000 Other Governments and Citizens Groups			
48990 Other	272,238	-	182,895
<b>Total Other Governments &amp; Citizens Groups</b>	<b>272,238</b>	<b>-</b>	<b>182,895</b>
<b>Total Estimated Revenues</b>	<b>1,465,352</b>	<b>-</b>	<b>638,493</b>
<b>Estimated Expenditures</b>			
90000 <b>Capital Projects</b>			
91190 Other General Government Projects			
305 Audit Services	-	419	500
399 Other Contracted Services	388	-	400
599 Other Charges	-	20	100
791 Other Constructon	1,439,390	-	638,493
<b>Total Other General Government Projects</b>	<b>1,439,778</b>	<b>439</b>	<b>639,493</b>
<b>Total Estimated Expenditures</b>	<b>1,439,778</b>	<b>439</b>	<b>639,493</b>
Over/Under (-)	25,574	(439)	(1,000)
Estimated Beginning Fund Balance 07/01	47,710	73,284	72,845
Estimated Ending Fund Balance 06/30	73,284	72,845	71,845

Highway Department  
Fiscal Year 2022-2023

Cumberland County, Tennessee				
Highway/Public Works Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2023				
Account No.	Description	Actual 20-21	Estimated 21-22	Proposed 22-23
<b>ESTIMATED REVENUES</b>				
40000	Local Taxes			
40280	Mineral Severance Tax	44,801	48,268	75,000
	<b>TOTAL LOCAL TAXES</b>	44,801	48,268	75,000
43000	General Service Charges			
43190	Other General Service Charges	0	3,500	3,500
	<b>TOTAL GENERAL SERVICE CHARGES</b>	0	3,500	3,500
44000	OTHER LOCAL REVENUES			
44145	Sale Of Recycled Materials	4,572	865	100
44170	Miscellaneous Refunds	0	1,001	100
44530	Sale of Equipment	0	0	0
	<b>TOTAL OTHER LOCAL REVENUES</b>	4,572	1,866	200
46000	STATE OF TENNESSEE			
46410	Bridge Program	0	0	1,800,000
46420	State Aid Program	384,349	402,714	470,400
46920	Gasoline & Motor Fuel Tax	3,074,834	3,076,058	3,308,213
46930	Petroleum Special Tax	40,445	40,445	40,445
46980	Other State Grants	0	0	
	<b>TOTAL STATE OF TENNESSEE</b>	3,499,628	3,519,217	5,619,058
47000	FEDERAL GOVERNMENT			
47230	Disaster Relief	0	0	0
	<b>TOTAL FEDERAL GOVERNMENT</b>	0	0	0
	<b>Total Estimated Revenues</b>	3,549,001	3,572,851	5,697,758
	<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	3,549,001	3,572,851	5,697,758

Highway Department  
Fiscal Year 2022-2023

	<b>ESTIMATED EXPENDITURES</b>	<b>Budget 20-21</b>	<b>Budget 21-22</b>	
61000	<b>ADMINISTRATION</b>			
101	County Official	99,813	101,811	106,901
103	Assistant	37,440	39,886	39,686
186	Longevity Pay	1,310	1,389	1,390
187	Overtime Pay	54	329	3,000
201	Social Security	10,560	10,984	11,605
204	State Retirement	7,624	7,927	12,136
205	Employee Health Insurance	16,320	17,071	18,168
206	Life Insurance	102	101	111
208	Dental Insurance	653	653	654
299	Other Fringe Benefits	0	720	720
320	Dues & Memberships	5,185	5,185	5,185
331	Legal Services	0	0	1,000
337	Maintenance & Repair Office Equipment	368	500	500
348	Postal Charges	0	0	50
349	Printing, Stationery & Forms	0	67	250
355	Travel	967	1,333	4,000
435	Office Supplies	1,025	950	2,000
599	Other Charges	1,000	584	1,000
709	Data Processing Equipment	153	0	1,000
	<b>TOTAL ADMINISTRATION</b>	<b>182,574</b>	<b>189,490</b>	<b>209,356</b>
62000	<b>HIGHWAY &amp; BRIDGE MAINTENANCE</b>			
144	Equipment Operators-Heavy	138,470	174,390	181,938
147	Truck Drivers	106,580	137,110	140,047
149	Laborers	114,899	121,893	161,137
169	Part-time Employees	28,761	16,774	35,000
186	Longevity Pay	5,712	9,618	10,452
187	Overtime Pay	20,645	26,699	30,000
201	Social Security	32,093	37,369	43,295
204	State Retirement	21,660	24,391	45,276
205	Employee Health Insurance	90,786	99,123	127,176
206	Life Insurance	356	363	504
208	Dental Insurance	3,321	4,083	4,578
299	Other Fringe Benefits	10,381	8,835	7,374
399	Other Contracted Services	71,795	1,217	100,000
403	Asphalt-Cold Mix	38,586	46,986	60,000
404	Asphalt-Hot Mix	900,000	150,924	1,849,076
405	Asphalt-Liquid	0	0	400,000
409	Crushed Stone	66,114	75,240	175,000
440	Pipe-Metal	12,994	14,333	25,000
443	Road Signs	9,760	7,716	15,000
444	Salt	4,699	5,234	10,000
445	Sand	0	0	1,000
455	Wood Products	0	0	1,000
499	Other Supplies & Materials	0	16	2,000
	<b>TOTAL HIGHWAY AND BRIDGE MAINTENANCE</b>	<b>1,677,612</b>	<b>962,314</b>	<b>3,424,853</b>
63100	<b>OPERATION &amp; MAINTENANCE OF EQUIPMENT</b>			
142	Mechanics	30,320	33,617	65,936
186	Longevity Pay	302	342	498
187	Overtime Pay	207	1,553	3,000
201	Social Security	2,356	2,722	5,312
204	State Retirement	1,696	1,953	5,515

Highway Department  
Fiscal Year 2022-2023

205	Employee Health Insurance	8,858	16,402	18,168
206	Life Insurance	33	66	72
208	Dental Insurance	354	653	654
299	Other Fringe Benefits	0	0	0
329	Laundry Service	1,622	1,972	2,200
412	Diesel Fuel	29,043	47,367	105,422
418	Equipment & Machinery Parts	70,511	70,968	75,000
425	Gasoline	21,561	29,794	64,325
433	Lubricants	5,000	4,552	6,000
450	Tires & Tubes	19,472	12,629	25,000
	<b>TOTAL OPERATION AND MAINTENANCE OF EQUIPMENT</b>	<b>191,335</b>	<b>224,590</b>	<b>377,102</b>
65000	<b>OTHER CHARGES</b>			
307	Communication	6,535	3,759	7,000
335	Maint. & Repair Services - Building	0	150	5,000
415	Electricity	3,918	3,303	5,500
434	Natural Gas	2,474	3,205	5,000
454	Water & Sewer	382	736	1,000
508	Premiums on Bonds	0	0	100
510	Trustee's Commission	31,164	30,516	35,000
511	Vehicle & Equipment Insurance	52,000	52,000	52,000
599	Other Charges	5,011	2,761	7,000
	<b>TOTAL OTHER CHARGES</b>	<b>101,484</b>	<b>96,430</b>	<b>117,600</b>
66000	<b>EMPLOYEE BENEFITS</b>			
188	Bonus Payments	20,250	0	0
201	Social Security	1,549	0	0
204	State Retirement	1,072	0	0
207	Medical Insurance	10,146	8,550	9,084
210	Unemployment Comp	3,352	3,413	6,500
513	Worker's Compensation	58,208	58,653	74,200
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>94,577</b>	<b>70,616</b>	<b>89,784</b>
68000	<b>CAPITAL OUTLAY</b>			
705	Bridge Construction	0	129,677	1,800,000
708	Communication Equipment	0	0	1,000
726	State Aid Projects	384,349	0	480,000
790	Other Equipment	3,554	98,319	100,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>387,903</b>	<b>227,996</b>	<b>2,381,000</b>
	<b>Total Expenditures</b>	<b>2,635,485</b>	<b>1,771,437</b>	<b>6,599,694</b>
	Revenues Over Expenditures	913,516	1,801,414	-901,936
	Beginning Fund Balance 07/01	1,456,965	2,370,481	4,171,895
	Ending Fund Balance 06/30	2,370,481	4,171,895	3,269,959

**Cumberland County**  
**Basic Education Program Allocation**  
**2022-2023**  
**June Estimate**

**Instructional Salaries Funding**

Total Full Funding - Instructional		\$23,067,000	
Less: Required Local Matching Funds 30.92%		<u>7,133,000</u>	
<b>State Share of Instructional Funding 69.08%</b>	(1)	<b>\$15,934,000</b>	

**Instructional Benefits Funding**

Total Full Funding - Instructional		\$7,240,000	
Less: Required Local Matching Funds 30.92%		<u>2,239,000</u>	
<b>State Share of Instructional Funding 69.08%</b>	(2)	<b>\$5,001,000</b>	

**Classroom Funding**

Total Full Funding - Classroom		\$8,721,000	
Less: Required Local Matching Funds 21.65%		<u>1,888,000</u>	
<b>State Share of Classroom Funding 78.35%</b>	(3)	<b>\$6,833,000</b>	

**Non-Classroom Funding**

Total Full Funding - Non-Classroom		\$16,788,000	
Less: Required Local Matching Funds 46.08%		<u>7,736,000</u>	
<b>State Share of Non-Classroom Funding 53.92%</b>	(4)	<b>\$9,052,000</b>	

**Total State BEP Funding Allocation** (1) + (2) + (3) + (4) **\$36,820,000** (5)

FY22 Local Contribution

Total Required Local Matching Funds		<u>18,996,000</u>	(6)	<b>18,723,000</b>
Total BEP Funding - State and Local		\$55,816,000	(5) + (6)	

**Additional Information**

Student Counts (Weighted average of months 2,3,6 and 7)	2021-22	2020-21
Total ADMs	6,806	6,596
Career and Technical ADMs Served	458	469
Special Education ADMs Identified and Served	1,379	1,433
<b>FY23 New Instructional Salary Funds / Required increase</b>	<b>\$613,000</b>	
<b>System FY21 Weighted Average Salary</b>	<b>\$44,121</b>	
<b>Statewide FY21 Weighted Average Salary</b>	<b>\$47,837</b>	
<b>IEA Program - per pupil amount</b>	<b>\$8,201</b>	
<b>Fiscal Capacity Indices</b>		
TACIR Index	0.627%	
CBER/Fox Index	0.756%	
TACIR 50% & CBER 50%	0.691%	

<b>Cumberland County Schools Budget</b>				
<b>General Purpose School Fund</b>				
<b>Budget</b>				
<b>For Fiscal Year Ending June 30, 2023</b>				
<b>Account</b>	<b>Description</b>			
<b>No.</b>		<b>Actual</b>	<b>Projected</b>	<b>Proposed</b>
		<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
40000	LOCAL TAXES			
40100	County Property Taxes			
40110	Current Property Taxes	<b>7,709,842</b>	<b>5,609,514</b>	<b>2,818,910</b>
40120	Trustee's Collection Prior Year	<b>142,491</b>	<b>142,482</b>	<b>220,379</b>
40130	Circuit/Clerk & Master	<b>121,633</b>	<b>11,941</b>	<b>97,098</b>
40140	Interest & Penalty	<b>101,392</b>	<b>95,142</b>	<b>100,108</b>
40150	Pickup Taxes			
40162	Payments in Lieu of Taxes - Utilities			
40200	COUNTY LOCAL OPTION TAXES			
40210	Local Option Sales Tax	<b>12,220,429</b>	<b>13,386,980</b>	<b>15,683,100</b>
40270	Business Tax	<b>4,819</b>	<b>4,371</b>	<b>4,249</b>
40275	Mixed Drink Tax	<b>70,377</b>	<b>64,570</b>	<b>67,928</b>
40280	Mineral Severance Tax			
40290	Other County Local Option Taxes			
40300	STATUTORY LOCAL TAXES			
40340	Coal Severance Tax			
40350	Interstate Communications Taxes			
	<b>TOTAL LOCAL TAXES</b>	<b>20,370,983</b>	<b>19,415,000</b>	<b>18,991,772</b>



43000	CHARGES FOR CURRENT SERVICES	Actual 2020-2021	Projected 2021-2022	Proposed 2022-2023
43500	Education - Charges			
43512	Tuition - Other			
43517	Tuition - Other	108,273	100,000	110,000
43570	Receipts from Individual Schools	36,534	40,000	60,000
43990	Other Charges for Services	11,980	25,000	26,000
	Criminal Background Fees			
	TOTAL CHARGES FOR CURRENT SERVICES	156,787	165,000	196,000
44100	OTHER LOCAL REVENUES RECURRING ITEMS			
44120	Lease/Rentals	-	5,000	8,000
44130	Sale of Materials/Supplies			
44145	Sale of Surplus Materials	6,819	7,500	7,500
44146	E-Rate Funding	-		
44160	Retires' Insurance Payments			
44170	Miscellaneous Refunds	110,714	150,000	170,000
44500	NONRECURRING ITEMS			
44520	Line no longer active see 49700 for insurance			
44530	Sale of Equipment	122		
44540	Sale of Property			
44550	Resale of Materials - T&I House			
44560	Damages Recovered From Individuals	2,494	1,500	1,500
44570	Contributions & Gifts	15,753	15,000	15,000
44990	Other Local Revenues	15,724	14,000	14,000
	TOTAL OTHER LOCAL REVENUES	151,626	193,000	216,000

		Actual 2020-2021	Projected 2021-2022	Proposed 2022-2023
46000	STATE OF TENNESSEE			
46500	STATE EDUCATION FUNDS			
46511	Basic Education Program	34,832,950	35,432,000	36,787,000
	BEP ARRA			
46515	Early Childhood Education	1,064,243	1,059,450	1,059,450
46530	Energy Efficient Schools Initiative			
46550	Driver Education			
46590	Other State Education	1,159,539	597,026	597,026
46591	Coordinated School Health	100,000	100,000	100,000
46592	Internet Connectivity			
46594	Family Resource Centers	29,511	29,611	29,611
46981	Safe Schools	143,432	133,651	
46610	Career Ladder Program	121,226	117,000	117,000
46640	Vocational Equipment		36,701	
46790	Other Vocational			
46980	Other State Education	43,925		
46990	Other State Revenues			
	TOTAL STATE OF TENNESSEE	37,494,826	37,505,439	38,690,087

47100	FEDERAL GOVERNMENT	Actual 2020-2021	Projected 2021-2022	Proposed 2022-2023
47100	FEDERAL THROUGH STATE			
47120	Adult Basic Education			
47139	Other Vocational			
47143	Ed. of the Handicapped Act-IDEA	4,746		
47304	Remote Technology Grant	128,538		
47309	Covid-19 Grant D Teacher Literacy Stipend Grant		51,000	
47590	Other Federal through State			
47990	Other Direct Federal Revenue	80,000		
	TOTAL FEDERAL GOVERNMENT	213,284		
48130	Contributions			
48610	Citizen Group Donations	5,500	3,000	5,000
48990	OTHER			
49000	Estimated Other Sources			
49600	Proceeds from Sale of Capital	3,375		
49700	Insurance Recovery			
49800	Operating Transfers			
	Total Other Sources	8,875	3,000	5,000
	TOTAL REVENUES AND OTHER SOURCES	58,396,381	57,281,439	58,098,859

	Maxwell/Barnes			
Account No.	EXPENDITURES	Actual	Projected	Proposed
71100	REGULAR INSTRUCTION	2020-2021	2021-2022	2022-2023
116	Teachers	15,600,672	16,613,500	17,882,051
117	Career Ladder Program	53,500	57,350	57,350
128	Homebound Teacher	50,800	24,852	52,000
163	Educational Assistants	854,000	882,100	1,019,612
188	Bonus Payments	294,000		
195	Certified Substitute Teachers	19,500	35,000	58,080
198	Non-Certified Substitutes	122,580	250,000	337,500
201	Social Security	1,300,121	1,278,502	1,484,604
204	State Retirement	1,694,864	1,515,000	1,645,022
206	Life Insurance	22,842	23,000	29,022
207	Medical Insurance	4,401,809	4,302,000	4,524,583
208	Dental Insurance	128,000	128,027	138,600
217	Retirement - Hybrid Stabilization	90,000	105,800	110,000
336	Maintenance & Repair Services			
399	Other Contracted Services	33,418	35,000	35,000
429	Instructional Supplies	294,520	275,000	294,520
449	Textbooks-bound	675,000	275,000	675,000
471	Software	85,000	84,000	95,200
499	Other Supplies & Materials	50,000	66,650	66,650
535	Fee Waivers - Free/Red. Lunch Students	22,500	12,000	12,000
599	Other Charges -			
722	Regular Instruction Equipment			
790	Other Equipment			
	TOTAL REGULAR INSTRUCTION	25,793,126	25,962,781	28,516,794

	Maxwell/Barnes			
71150	ALTERNATIVE SCHOOLS	Actual	Projected	Proposed
	INSTRUCTION AND SUPPORT	2020-2021	2021-2022	2022-2023
116	Teachers	145,198	148,695	211,287
117	Career Ladder	2,000	2,000	2,000
127	Extended Contract			
163	Teachers Assistants	13,236	14,000	17,400
201	Social Security	12,273	12,599	17,648
204	State Retirement	15,845	16,292	19,927
206	Life Insurance	245	200	269
207	Medical Insurance	46,600	52,685	62,320
208	Dental Insurance	1,130	1,217	1,650
399	Other Contracted Services	1,000	1,000	1,000
429	Instructional Supplies	5,000	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	244,527	255,688	340,500

	Holton	Actual	Projected	Proposed
71200	SPECIAL EDUCATION INSTRUCTION	2020-2021	2021-2022	2022-2023
116	Teachers	1,745,017	1,885,928	2,167,682
117	Career Ladder Program	6,500	4,500	7,163
128	Homebound Teachers	53,900	55,535	51,000
163	Educational Assistants	208,800	262,000	504,000
171	Speech pathologists	64,000	42,000	55,000
189	Other Salaries & Wages	300	-	21,000
195	Certified Substitute Teachers	6,000	2,000	10,285
198	Non-Certified Substitutes	10,320	13,770	14,375
201	Social Security	160,255	173,329	216,534
204	State Retirement	203,490	190,000	240,205
206	Life Insurance	3,002	2,938	4,651
207	Medical Insurance	529,500	639,000	846,000
208	Dental Insurance	15,183	19,310	24,354
217	Retirement - Hybrid Stabilization	12,500	15,555	15,555
312	Contracts With Private Agencies			
336	Maintenance & Repair Services-	200	200	200
399	Other contracted services			
429	Instructional Supplies & Materials	10,000	10,000	10,000
499	Other Supplies & Materials	500	500	1,000
599	Other Charges	500	500	-
725	Special Education Equipment	1,500	1,500	1,500
	TOTAL SPECIAL EDUCATION	3,031,467	3,318,565	4,190,504
	INSTRUCTION			

	Maddox	Actual	Projected	Proposed
71300	CAREER AND TECHNICAL EDUCATION CTE INSTRUCTION	2020-2021	2021-2022	2022-2023
116	Teachers	1,936,028	1,990,688	2,289,000
117	Career Ladder Program	4,800	3,000	3,000
163	Educational Clerk			
195	Certified Substitute Teachers	10,000	6,400	8,000
198	Non-certified Substitutes	18,000	27,000	36,250
201	Social Security	150,615	155,072	178,723
204	State Retirement	199,323	186,700	199,175
206	Life Insurance	2,911	2,700	4,140
207	Medical Insurance	502,082	505,796	586,000
208	Dental Insurance	12,610	12,400	15,795
217	Retirement - Hybrid Stabilization	12,500	11,211	10,800
336	Maintenance & Repair Services	20,000	22,000	20,000
355	Travel	13,000	18,000	20,160
399	Other Contracted Services	50,000	59,000	62,350
429	Instructional Supplies & Materials	40,000	39,000	40,000
448	T & I Construction Materials			
449	Textbooks - Not incl. in 71100	15,000	18,000	20,000
499	Other Suppl. & Materials	4,000	4,000	4,000
599	Other Charges	5,000	5,000	5,000
706	Building Construction	5,000	8,000	50,000
730	CTE Instruction Equipment	55,000	50,000	20,000
	TOTAL CTE			
	EDUCATION INSTRUCTION	3,055,869	3,123,967	3,572,393

	Patton/Harris	Actual	Projected	Proposed
71400	Student Body Education Program	2020-2021	2021-2022	2022-2023
188	Bonus Payments			
189	Other Salaries and Wages	395,300	399,500	518,000
201	Social Security	30,240	30,562	39,627
204	State Retirement	40,597	41,149	53,354
206	Life Insurance			
207	Medical Insurance			
208	Dental Insurance			
217	Retirement - Hybrid Stabilization	1,800	3,222	3,222
399	Other Contracted Services			
429	Instructional Supplies & Materials			
499	Other Supplies & Materials	25,500	25,500	25,500
599	Other Charges	500	4,500	7,500
790	Other Equipment			
	<b>TOTAL STUDENT BODY EDUCATION</b>	<b>493,938</b>	<b>504,432</b>	<b>647,203</b>
	<b>PROGRAM</b>			



	Magnusson			
72000	SUPPORT SERVICES			
		<b>Actual</b>	<b>Projected</b>	<b>Proposed</b>
72110	ATTENDANCE	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
105	Director	59,460	62,728	65,800
117	Career Ladder	1,000	-	-
161	Secretary	31,181	33,072	40,166
201	Social Security	6,934	7,329	8,106
204	State Retirement	7,821	8,280	8,931
206	Life Insurance	75	118	120
207	Medical Insurance	13,788	20,000	20,945
208	Dental Insurance	376	660	714
355	Travel			
471	Software	68,000	58,000	60,000
499	Other Supplies & Materials	2,000	1,500	2,000
524	Staff Development Training	5,000	4,000	5,000
599	Other Charges			
704	Attendance Equipment			
	<b>TOTAL ATTENDANCE</b>	<b>195,635</b>	<b>195,687</b>	<b>211,783</b>

	Polson	Actual	Projected	Proposed
72120	HEALTH SERVICES/CSH	2020-2021	2021-2022	2022-2023
105	Director of CSH	56,212	59,479	61,260
131	Medical Personnel	302,971	281,718	409,011
169	Part time personnel	18,000	15,000	25,000
189	Other Salaries and Wages			
201	Social Security	28,854	27,249	37,888
204	Retirement	23,426	22,446	40,044
206	Life Insurance	500	500	648
207	Medical Insurance	103,747	108,595	115,332
208	Dental Insurance	4,160	4,492	4,767
355	Travel	-	250	280
399	Other Contracted Services	7,500	14,880	14,800
413	Medical Supplies	6,000	6,500	8,500
499	Other Suppl. & Materials - Office	1,000	1,000	2,000
524	Staff Development	4,800	4,800	4,800
599	Other Charges	5,000	5,000	5,000
735	Health Equip.	3,500	3,500	4,000
	TOTAL HEALTH SERVICES	565,671	555,409	733,331

	Maxwell/Barnes	Actual	Projected	Proposed
72130	OTHER STUDENT SUPPORT	2020-2021	2021-2022	2022-2023
117	Career Ladder Program	3,000	2,000	2,000
123	Guidance Personnel	690,000	698,333	903,168
124	Psychological Personnel	153,932	162,300	324,115
170	Security Coordinator	75,711	79,320	81,081
201	Social Security	70,582	72,059	100,243
204	State Retirement	94,755	97,021	113,871
206	Life Insurance	1,022	1,057	1,650
207	Medical Insurance	190,441	182,000	264,600
208	Dental Insurance	5,621	5,308	7,700
217	Retirement - Hybrid Stabilization	5,200	6,200	6,200
309	Contracts With Other Govt. Agencies			
322	Evaluation & Testing	32,000	32,000	32,000
355	Travel	250	500	560
471	Software	7,500	7,140	7,854
499	Other Supplies & Materials	2,500	2,500	2,500
524	In-Service/Staff Development	4,000	3,000	3,000
599	Other Charges			3,500
	TOTAL OTHER STUDENT SUPPORT	1,336,515	1,350,739	1,854,041

	Maxwell/Barnes	Actual	Projected	Proposed
72210	REGULAR INSTRUCTIONAL SUPPORT	2020-2021	2021-2022	2022-2023
105	Supervisor/Director	142,103	197,009	202,272
116	Teachers			
117	Career Ladder Program	7,000	7,000	7,000
127	Career Ladder Extended Contracts			
129	Librarians	458,528	450,830	482,070
138	Instr. Computer Personnel			
161	Secretary			
201	Social Security	46,484	50,095	52,888
204	State Retirement	62,404	67,448	60,078
206	Life Insurance	678	782	920
207	Medical Insurance	141,000	140,000	148,850
208	Dental Insurance	3,500	3,733	4,284
308	Consultants - Speakers	-	-	5,500
336	Maintenance & Repair Services			
355	Travel	4,055	6,000	8,814
399	Other Contracted Services		11,000	11,000
432	Library Books/Media - All Schools	109,000	114,128	119,000
471	Software	34,000	20,000	37,400
499	Other Supplies & Materials - Office	2,000	2,000	2,000
524	Staff Development	75,000	70,000	82,000
599	Other Charges			
	TOTAL REGULAR INSTRUCTIONAL SUPPORT	1,085,751	1,140,026	1,224,075

	Holton	Actual	Projected	Proposed
72220	SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	2020-2021	2021-2022	2022-2023
105	Supervisor/Director	78,030	80,982	84,310
117	Career Ladder Program	3,000	2,000	2,000
124	Psychological Personnel	109,100	137,102	180,475
127	Career Ladder Extended Contracts			
161	Secretary(s)	45,828	49,506	49,200
162	Clerical Personnel	24,739	25,166	27,160
189	Other Salaries and Wages	206,700	174,876	169,529
201	Social Security	35,756	35,927	39,220
204	State Retirement	40,529	43,932	46,853
206	Life Insurance	510	453	582
207	Medical Insurance	89,000	91,034	116,560
208	Dental Insurance	3,202	2,600	2,970
308	Consultants			
336	Maintenance & Repair Services	1,200	1,200	1,200
355	Travel - All SPED personnel	5,000	5,000	5,600
399	Other Contracted Services	70,379	50,250	50,250
499	Other Supplies & Materials	800	800	800
524	In-Service/Staff Development			
599	Other Charges	500	500	500
725	Special Education Equipment			
790	Other Equipment	500	500	500
	TOTAL SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	714,773	701,828	777,709

	Maddox	Actual	Projected	Proposed
72230	CAREER AND TECHNICAL EDUCATION	2020-2021	2021-2022	2022-2023
	CTE PROGRAM			
105	Vocational Director	90,379	101,156	103,175
117	Career Ladder	1,000	1,000	1,000
162	Clerical Personnel	41,082	42,744	49,200
189	Other Salaries and Wages	100,287	109,143	116,710
201	Social Security	17,805	19,434	20,662
204	State Retirement	21,944	24,115	23,131
206	Life Insurance	210	221	445
207	Medical Insurance	44,167	47,830	50,220
208	Dental Insurance	1,232	1,307	1,400
217	Retirement - Hybrid Stabilization	1,047	1,095	1,095
355	Travel	1,000	1,200	2,240
499	Other Supplies & Materials	650	650	1,000
524	In-Service/Staff Development	20,000	40,000	45,000
599	Other Charges	2,800	2,800	2,800
	TOTAL VOCATIONAL PROGRAM	343,603	392,695	418,077

	Farley			
Account No.	EXPENDITURES	Actual	Projected	Proposed
72250	TECHNOLOGY	2020-2021	2021-2022	2022-2023
105	Director	66,543	68,540	69,908
120	Computer Technical Personnel			378,960
138	Computer Technical Personnel	297,905	313,806	
161	Secretary			
201	Social Security	27,880	29,249	5,348
204	State Retirement	20,045	21,029	3,845
206	Life Insurance	293	315	388
207	Medical Insurance	66,522	76,655	79,448
208	Dental Insurance	3,098	3,269	3,091
320	Due and Memberships	300	450	500
336	Maintenance & Repair Services	43,000	40,000	55,000
350	Internet Connectivity	95,110	85,000	106,067
399	Other Contracted Services	5,000	8,800	15,000
470	Cabling	25,000	10,000	120,000
471	Software	43,000	43,500	55,870
524	Staff Development	3,500	3,000	5,000
722	Regular Instruction Equipment	431,308	440,000	543,125
	TOTAL TECHNOLOGY	1,128,504	1,143,613	1,441,549

Harris/McCartney		Actual	Projected	Proposed
72310	BOARD OF EDUCATION	2020-2021	2021-2022	2022-2023
191	Board Fees - 9 Board Members	28,800	28,800	28,800
201	Social Security	3,300	3,300	3,300
204	State Retirement	1,500	1,500	1,500
206	Life Insurance			
207	Medical Insurance	285,000	242,000	300,000
208	Dental Insurance	-	-	3,000
210	Unemployment Compensation	15,000	5,000	25,000
305	Audit Services - CPA	12,000	16,000	16,000
320	Dues & Memberships - TSBA	20,000	20,000	20,000
331	Legal Services - Attorney	50,000	50,000	50,000
355	Travel	10,000	18,500	18,500
399	Other Contracted Services	10,950	7,000	7,000
499	Other Supplies & Materials	500	500	500
508	Premium on Corporate Surety Bonds	350	350	350
510	Trustee's Commission	347,000	375,000	375,000
513	Workman's Compensation	255,270	245,359	270,000
599	Other Charges	3,000	80,492	3,000
	TOTAL BOARD OF EDUCATION	1,042,670	1,093,801	1,121,950



	Stepp/McCartney	Actual	Projected	Proposed
72320	OFFICE OF THE SUPERINTENDENT	2020-2021	2021-2022	2022-2023
101	Director	107,000	110,210	107,000
117	Career Ladder			
161	Secretary(s)	67,875	68,058	83,226
187	Overtime Pay			
189	Other Salaries and Wages			
201	Social Security	13,378	13,638	14,552
204	State Retirement	14,722	15,095	15,956
206	Life Insurance	136	173	175
207	Medical Insurance	23,500	27,622	29,004
208	Dental Insurance	939	1,036	1,078
320	Dues & Memberships	17,126	10,000	16,500
348	Postal Charges - Central Office	2,000	2,500	2,500
355	Travel	1,500	3,500	7,000
399	Other Contracted Services -	10,500	10,500	10,500
435	Office Supplies	1,920	1,920	1,920
499	Other Supplies and Materials	7,500	7,500	7,500
701	Administration Equipment	900	900	900
	TOTAL OFFICE OF			
	SUPERINTENDENT	268,996	272,651	297,812

	Stepp/Barnes	Actual	Projected	Proposed
72410	OFFICE OF THE PRINCIPAL	2020-2021	2021-2022	2022-2023
104	Principals	1,019,920	960,227	1,026,759
117	Career Ladder Program	11,000	5,500	5,500
139	Assistant Principals	855,000	1,016,000	1,086,400
161	Secretaries	619,485	622,111	800,100
162	Clerical Personnel	254,940	265,000	344,500
201	Social Security	211,166	219,466	249,639
204	State Retirement	241,777	252,909	275,679
206	Life Insurance	2,748	3,089	4,240
207	Medical Insurance	602,735	647,000	675,000
208	Dental Insurance	18,616	21,000	24,032
217	Retirement - Hybrid Stabilization	2,677	800	800
355	Travel			
499	Other supplies and materials	7,200	6,000	7,000
524	Staff Development	8,000	10,000	12,000
599	Other Charges			
	TOTAL OFFICE OF THE			
	PRINCIPAL	3,855,265	4,029,102	4,511,650

	Harris	Actual	Projected	Proposed
72510	Fiscal Service	2020-2021	2021-2022	2022-2023
105	Director	71,588	75,360	77,218
127	Career Ladder Extended Contracts			
139	Assistants			
161	Secretaries			
162	Clerical Personnel	37,857	39,378	47,500
201	Social Security	8,373	8,777	9,541
204	State Retirement	9,434	9,928	10,566
206	Life Insurance	95	102	95
207	Medical Insurance	20,136	20,514	21,800
208	Dental Insurance	640	654	686
320	Dues and Memberships	240	360	360
355	Travel			
435	Office Supplies	200	480	480
471	Software	24,255	25,000	29,350
499	Other supplies and materials	300	300	300
524	Staff Development	2,000	2,500	4,400
599	Other Charges			
	TOTAL			
	FISCAL SERVICES	175,118	183,353	202,296

	Bray	Actual	Projected	Proposed
72520	Human Resources\Personnel	2020-2021	2021-2022	2022-2023
105	Directors	53,830	57,057	59,946
117	Career Ladder			
161	Secretaries	33,613	35,672	42,700
162	Clerical Personnel			
201	Social Security	6,689	7,099	7,852
204	State Retirement	4,809	5,120	8,212
206	Life Insurance	54	88	88
207	Medical Insurance	15,204	15,324	16,380
208	Dental Insurance	642	655	670
217	Retirement - Hybrid Stabilization			
320	Dues and Memberships	250	50	250
355	Travel			
399	Contracted Services - Other	5,000	36,000	5,000
435	Office Supplies	1,400	1,400	1,400
471	Software	55,125	26,228	56,228
499	Other supplies and materials	1,000	1,000	1,000
524	Staff Development	1,000	2,500	2,500
599	Other Charges	920	920	900
	TOTAL			
	Human Resources	179,537	189,113	203,126

	Kington	Actual	Projected	Proposed
72610	OPERATION OF PLANT	2020-2021	2021-2022	2022-2023
166	Custodial Personnel	1,355,451	1,364,840	1,603,131
189	Other Salaries and Wages	20,000	10,000	25,000
201	Social Security	105,222	105,175	124,552
204	State Retirement	75,650	75,616	130,250
206	Life Insurance	1,568	1,700	2,657
207	Medical Insurance	409,618	410,546	472,416
208	Dental Insurance	16,823	16,860	19,281
307	Communication - Phone - All Schools	105,774	92,000	100,000
328	Janitorial Services	20,000	22,000	35,000
347	Pest Control	18,670	20,000	30,000
359	Disposal	42,000	45,000	50,000
363	Landfill			
399	Other Contracted Services	80,000	87,000	120,000
410	Custodial Supplies	165,000	175,000	216,000
415	Electricity	1,463,075	1,500,000	1,600,000
434	Natural Gas	210,259	230,000	265,000
451	Uniforms	2,000	2,000	5,000
454	Water & Sewer	278,000	281,000	286,000
502	Building & Contents Insurance	441,209	477,076	515,243
524	In-Service/Staff Development	2,000	2,000	5,000
699	Other Debt Service			
720	Plant Operation Equipment	20,000	20,000	30,000
	TOTAL OPERATION OF PLANT	4,832,319	4,937,813	5,634,531

	Kington	Actual	Projected	Proposed
72620	MAINTENANCE OF PLANT	2020-2021	2021-2022	2022-2023
105	Supervisor/Director	54,869	59,379	61,775
161	Secretary	40,685	42,332	62,500
167	Maintenance Personnel	425,000	441,300	524,960
169	Part-time Personnel	15,000	15,000	25,000
201	Social Security	40,970	42,688	51,579
204	State Retirement	28,630	29,866	51,939
206	Life Insurance	572	425	572
207	Medical Insurance	91,986	95,160	110,000
208	Dental Insurance	3,888	4,000	5,100
307	Communication (cell phones)	7,070	7,000	10,000
334	Maintenance Agreement (Septic)	10,000	10,000	10,000
335	Maintenance & Repair Services	1,200,000	945,000	2,090,000
399	Other Contracted Services	35,000	35,000	48,000
418	Equipment & Machinery Parts	25,000	25,000	36,000
420	Lawn Care Supplies	12,890	15,000	20,000
459	Drainage and Septic materials	35,000	35,000	48,000
471	Software	6,500	6,500	8,900
468	Chemicals	5,000	5,000	7,000
499	Other Supplies & Materials	50,000	60,000	75,000
524	In-Service/Staff Development	2,000	5,000	5,000
599	Other Charges	79,000	80,000	100,000
701	Administrative Equipment	42,934	66,826	-
712	HVAC Equipment	200,000	300,000	360,000
717	Maintenance Equipment	45,000	65,000	60,000
	TOTAL MAINTENANCE OF			
	PLANT	2,456,994	2,390,475	3,771,325

	Conaster	Actual	Projected	Proposed
72710	TRANSPORTATION	2020-2021	2021-2022	2022-2023
105	Supervisor/Director	61,472	73,010	79,822
142	Mechanics	159,846	162,900	218,200
187	Overtime			
146	Bus Drivers	1,025,000	1,126,268	1,310,300
162	Clerical Personnel	38,336	41,000	51,530
164	Bus Attendant	53,085	2,000	-
188	Bonus Payments	27,000	30,250	36,500
189	Other Salaries & Wages	10,000	63,260	89,320
201	Social Security	105,168	114,650	136,604
204	State Retirement	75,061	78,949	135,708
206	Life Insurance	2,203	1,625	3,420
207	Medical Insurance	465,000	419,800	510,400
208	Dental Insurance	20,370	18,335	25,781
307	Communications (cell phones)			
338	Maint/Repairs Vehicles	10,000	-	10,000
355	Travel	1,500	200	1,500
399	Other Contracted Services	58,000	50,000	50,000
418	Equipment & Machinery Parts	10,000	5,000	10,000
425	Fuel	285,000	300,000	400,000
433	Lubricants	12,000	10,000	15,000
435	Office Supplies	1,200	1,000	1,200
450	Tires & Tubes	22,000	25,000	35,000
453	Vehicle Parts	102,000	50,000	105,000
471	Software	19,725	10,600	12,000
499	Other Supplies & Materials	4,500	6,500	7,500
524	Staff Development/ Training	6,500	6,000	10,000
599	Other Charges	2,000	14,000	2,000
729	Transportation Equipment - Buses	461,000	456,923	380,367
	<b>TOTAL TRANSPORTATION</b>	<b>3,037,965</b>	<b>3,067,269</b>	<b>3,637,152</b>

	Phillips\Harris			
73300	COMMUNITY SERVICES	<b>Actual</b>	<b>Projected</b>	<b>Proposed</b>
		<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
105	Director-Homeless & FRC	32,255	33,385	35,405
189	Other Salaries and Wages	65,000	55,000	78,416
201	Social Security	7,440	6,761	8,707
204	Retirement	5,349	4,861	9,106
206	Life Insurance	61	56	135
207	Medical Insurance	15,204	15,600	18,000
208	Dental Insurance	643	660	693
355	Travel	1,500	1,500	1,500
399	Other Contracted Services			
422	Food Supplies	2,000	2,000	5,000
499	Other Supplies and Materials	1,500	1,200	1,500
535	Fee Waiver (Clothing, Shoes, school supplies)	14,000	8,000	14,000
599	Other Charges	500	400	500
	TOTAL COMMUNITY SERVICES	145,452	129,424	172,962



	R. Farley	Actual	Projected	Proposed
73400	PRESCHOOL	2020-2021	2021-2022	2022-2023
105	Director			
116	Teachers	562,776	592,578	633,640
117	Career Ladder Program	1,000	1,000	1,000
163	Educational Assistants	174,000	191,058	229,585
189	Other Salaries and Wages			
195	Substitute Teachers - Certified	1,000	1,500	2,178
198	Substitute Teachers - Non certified	11,000	23,600	13,750
201	Social Security	57,358	61,945	67,332
204	Retirement	68,075	72,996	78,873
206	Life Insurance	1,047	1,162	1,500
207	Medical Insurance	209,258	235,000	248,000
208	Dental Insurance	6,400	6,700	7,035
217	Retirement - Hybrid Stabilization	500		
355	Travel			
399	Contracted Services	-		
429	Instructional Supplies and Materials	10,000	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			
	TOTAL PRESCHOOL	1,103,614	1,198,739	1,294,092

Harris				
76000	CAPITAL OUTLAY	Actual 2020-2021	Projected 2021-2022	Proposed 2022-2023
76100	REGULAR CAPITAL OUTLAY			
307	Communications			
321	Engineering Services	62,000	15,000	80,000
331	Legal Services			
706	Building Construction	82,000	130,000	10,000
707	Building Improvements			
715	Land			
724	Site Development			
799	Other Capital Outlay	150,000	150,000	150,000
	Total Capital Outlay	294,000	295,000	240,000
82130	DEBT SERVICE			
620	Principal on Debt	274,350	281,256	288,372
82230	DEBT SERVICE			
620	Interest on Debt	18,580	11,640	4,524
	Total Debt Service	292,930	292,896	292,896
99100	TRANSFERS			
590	Transfers Out			1,000,000
	Total Transfers Out			1,000,000
	<b>GRAND TOTAL EXPENDITURES</b>	<b>54,262,318</b>	<b>56,725,066</b>	<b>66,307,752</b>
		Actual 2020-2021	Projected 2021-2022	Proposed 2022-2023
	Difference in Revenues and Expenditures	4,134,063	556,373	(8,208,893)
	<b>Fund Balance</b>	Actual 2020-2021	Projected 2021-2022	Proposed 2022-2023
	Excess of Revenues and Other Sources			
	Over (Under) Expenditures and Other Uses	4,134,063	556,373	(8,208,893)
		Audited		
	Beginning Fund Balance	7,358,707	11,804,806	12,361,179
	Ending Fund Balance/Reserves	11,804,806	12,361,179	4,152,287

**142 School Federal Programs  
Budget Summary for 22-23 as of 5-11-22**

**Career and Technical Education (Perkins): \$629,051.00**

**-CTE Perkins Basic \$136,472.00**

CTE equipment and materials, Naviance, student and staff club competition travel

**-Innovative High School Grant \$492,579.00**

Focuses on strong and strategic partnerships to ensure student success post high school, including a focus on aviation with classroom flight simulators and flight training

**-Perkins Reserve Consolidated Grant \$50,000.00**

This is a highly competitive grant used to fund project based STEM Career Exploration at Pineview.

**Special Education (IDEA Preschool and Part B)(ARP IDEA Preschool and Part B)  
\$1,790,921.75**

**-IDEA Preschool 911 (3 and 4 year old preschool with special needs) \$52,742.00**

0.65 Preschool Special Ed Teacher's salary and benefits, instructional supplies, materials, special education equipment, travel and staff development cost

**-IDEA Part B 901 (PreK through age 22 with special needs) \$1,577,257.00**

6.35 teachers and 32 teacher assistants, 1 Behavior Specialist, 1 Service Coordinator, 1.5 Compliance Coordinators, and 3 bus attendants' salaries and benefits, equipment, instructional supplies and materials, other supplies and materials, maintenance repair and services, travel, staff development cost and contracted services.

**-APR IDEA B 912 (3 and 4 year old preschool with special needs) \$7889.47**

Instructional supplies and materials, other supplies and materials, special education equipment

**-APR IDEA B 902 (PreK through age 22 with special needs) \$153,033.28**

Instructional supplies and materials, other supplies and materials, special education equipment, and staff development cost

**-TEIS Baby Birds (18 months to 36 months) \$179,408.00**

1.0 Teacher and 3.0 teacher assistants, salary and benefits, maintenance and repair services, instructional supplies and materials, other supplies and materials, special education equipment, travel, inservice/staff development

**Federal Programs: \$24,603,507.75**

**-Consolidated Administration – \$355,235.78**

cost to administer all Federal Programs, directors, bookkeepers, secretaries, supplies

**-Title I –\$1,842,032.16**

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 I-C –\$4,666.95**

Funds support high quality education programs for migratory children

**142 Federal Budget Approved as Presented \_\_\_\_\_ (date)**

**SPONSORED BY:**

\_\_\_\_\_  
BOE Member

**APPROVED BY:**

\_\_\_\_\_  
Chairman of the Board

**ATTEST:**

\_\_\_\_\_  
Director of Schools

Ayes: \_\_\_\_\_ Nays: \_\_\_\_\_ Abstain: \_\_\_\_\_

**Cumberland County Schools  
Federal Programs 142 Budget  
For Fiscal Year Ending June 30, 2023**

<b>Account</b>	<b>Description</b>	<b>Budget 21-22</b>	<b>Projected Actual 21-22</b>	<b>Budget 22-23</b>
<b>Worksheet for Federal Programs Budgets:</b>				
Consolidated:				
	011 Consolidated Admin	334,000.16	334,000.16	355,235.78
	101 Title I	2,410,709.10	2,410,709.10	1,842,032.16
	130 Title IC	17,102.97	17,102.97	4,666.95
	201 Title II	610,204.15	610,204.15	414,454.97
	301 Title III	18,635.21	18,635.21	19,063.51
	602 Title V	279,647.96	279,647.96	162,236.16
	173 Turnaround Action Grant 1.0	100,000.00	100,000.00	36,500.00
	174 Turnaround Action Grant 2.0	- .00	- .00	250,000.00
	438 21st CCLC Cohort 2019	670,825.47	670,825.47	670,825.47
	701 Title IX McKinney-Vento	40,584.89	40,584.89	40,584.89
	703 ARP Homeless 1.0	55,000.00	55,000.00	53,861.65
	704 ARP Homesless 2.0	89,299.20	89,299.20	89,299.20
	932 Elementary and Secondary School Emergency Relief (ESSER 2.0)	4,575,000.00	4,575,000.00	5,077,928.60
	933 Elementary and Secondary School Emergency Relief (ESSER 3.0)	15,137,618.41	15,137,618.41	15,137,618.41
	935 Fiscal Pre-Monitoring Supports Grant	46,200.00	46,200.00	46,200.00
	939 TN All Corp	280,000.00	280,000.00	280,000.00
	950 Early Literacy	80,000.00	80,000.00	40,000.00
	952 HQIM-High Quality Literacy Implementation Network	83,000.00	83,000.00	83,000.00
	<b>TOTAL</b>	<b>24,827,827.52</b>	<b>24,827,827.52</b>	<b>24,603,507.75</b>

5/5/2022

Cumberland County Schools  
 Federal Programs 142 Budget  
 For Fiscal Year Ending June 30, 2022  
 Rev code 47139

<b>Account</b>	<b>Description</b>	<b>Budget</b>	<b>Projected Actual</b>	<b>Budget</b>
	<b>CTE Perkins Reserve Consolidated</b>	<b>21-22</b>	<b>21-22</b>	<b>22-23</b>
<b>142 Federal 802 Sub Fund</b>	Support Services/Vocational Education Program			
142-71300-429-802	Instructional Supplies& Materials	- .00	- .00	500.00
142-71300-730-802	Vocational Equipment	- .00	- .00	48,100.00
	<b>TOTAL</b>	<b>- .00</b>	<b>- .00</b>	<b>48,600.00</b>

Cumberland County Schools  
Federal Programs 142 Budget  
For Fiscal Year Ending June 30, 2022  
Rev Code 47131

Account	Description	Budget	Projected Actual	Budget
		21-22	21-22	22-23
142-71300-801	<b>CTE Perkins Basic Vocational Education Program</b>			
429-801	Instructional Supplies & Materials	18,000.00	18,000.00	18,000.00
499-801	Other Supplies & Materials	15,000.00	15,000.00	15,000.00
730-801	Vocational Instruction Equipment	54,720.18	54,720.18	52,959.08
	<b>TOTAL</b>	<b>90,014.00</b>	<b>90,014.00</b>	<b>85,959.08</b>





**Cumberland County Schools**  
**Federal Programs 142 Budget**  
**For Fiscal Year Ending June 30, 2022**  
 Rev Code 47310

<b>Account</b>	<b>Description</b>	<b>Budget</b>	<b>Projected Actual</b>	<b>Budget</b>
	<b>CTE Innovative High School Grant</b>			
<b>142-72130-951</b>		<b>21-22</b>	<b>21-22</b>	<b>22-23</b>
399-951	Other Contracted Services	24,000.00	- .00	24,000.00
	<b>TOTAL</b>	<b>24,000.00</b>	<b>- .00</b>	<b>24,000.00</b>

**Cumberland County Schools**  
**Federal Programs 142 Budget**  
**For Fiscal Year Ending June 30, 2022**  
 Revenue code 46980

Account	Description	Budget 21-22	Projected Actual 21-22	Budget 22-23
142-72220	Baby Birds Learning Center - 891			
355	Travel	0.00	0.00	300.00
524	Staff Development	0.00	0.00	1,000.00
	TOTAL	0.00	0.00	1,300.00

5/11/2022

Cumberland County Schools  
 Federal Programs 142 Budget  
 For Fiscal Year Ending June 30, 2022  
 Revenue code 47143

Account	Description	Budget	Projected Actual	Budget
	IDEA PART B 901 - PreK-Age 22			
142-71200	Instruction	21-22	21-22	22-23
105	Supervisor/Director			
116	Teachers	\$320,000.00	\$320,000.00	\$353,003.08
162	Clerical Personnel			
163	Educational Assistants	\$500,000.00	\$500,000.00	\$452,503.87
171	Speech Pathologist			
189	Other Salaries & Wages	\$29,300.18	\$29,300.18	
195	Certified Substitutes	\$20,000.00	\$20,000.00	\$1,000.00
198	Non Certified Subs	\$20,000.00	\$20,000.00	\$1,500.00
201	Social Security	\$52,799.03	\$52,799.03	\$52,013.61
204	State Retirement	\$64,494.15	\$64,494.15	\$69,550.05
206	Life Insurance	\$2,275.00	\$2,275.00	\$1,850.25
207	Medical Insurance	\$340,000.00	\$340,000.00	\$266,036.41
208	Dental Insurance	\$13,715.00	\$13,715.00	\$11,223.00
210	Unemployment Compensation	\$3,928.00	\$3,928.00	\$3,291.75
212	Employer Medicare	\$12,348.80	\$12,348.80	\$12,164.47
312	Contracts w/Private Agencies	\$10,000.00	\$10,000.00	\$5,000.00
336	Maintenance & Repair	\$10,000.00	\$10,000.00	\$500.00
355	Travel			
399	Other Contracted Services	\$0.00	\$0.00	
422	Food Supplies			
429	Instructional Materials	\$138,502.00	\$138,502.00	\$50,000.00
499	Other Supplies & Materials	\$54,808.41	\$54,808.41	\$3,000.00
524	In-Service/Staff Development			
599	Other Charges (Supplements for Assistants)			\$9,000.00
725	Special Education Equipment	\$13,000.00	\$13,000.00	\$500.00
	<b>TOTAL</b>	<b>\$1,605,170.57</b>	<b>\$1,605,170.57</b>	<b>\$1,292,136.49</b>

5/19/2022

Cumberland County Schools  
 Federal Programs 142 Budget  
 For Fiscal Year Ending June 30, 2022  
 Revenue code 47143

Account	Description	Budget	Projected Actual	Budget
142-72710	IDEA PART B 901 - SPED Transportation	21-22	21-22	22-23
105	Supervisor/Director			
116	Teachers			
162	Clerical Personnel			
163	Educational Assistants			
169	Part time Personnel	35,000.00	35,000.00	27,496.56
189	Other Salaries & Wages			
195	Certified Substitutes			
198	Non Certified Subs			
201	Social Security	2,170.00	2,170.00	1,704.79
204	State Retirement	1,925.00	1,925.00	2,199.72
206	Life Insurance			
207	Medical Insurance			
208	Dental Insurance			
210	Unemployment Compensation			
212	Employer Medicare	508.00	508.00	398.70
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>39,603.00</b>	<b>39,603.00</b>	<b>31,799.77</b>

Bus attendants

5/19/2022

Cumberland County Schools  
 Federal Programs 142 Budget  
 For Fiscal Year Ending June 30, 2022  
 Revenue code 47402

Account	Description	Budget 21-22	Projected Actual 21-22	Budget 22-23
142-71200	ARP IDEA PART B 902			
429	Instructional Materials	\$5,159.75	\$1,585.07	
499	Other Supplies & Materials	\$42,000.00	\$3,824.15	\$20,000.00
725	Special Education Equipment	\$220,000.00	\$117,491.72	\$100,000.00
	<b>TOTAL</b>	<b>\$267,159.75</b>	<b>\$122,900.94</b>	<b>\$120,000.00</b>

\$120,000.00  
 \$33,033.28  
 \$153,033.28

5/11/2022

Cumberland County Schools  
 Federal Programs 142 Budget  
 For Fiscal Year Ending June 30, 2022  
 Revenue code 47402

Account	Description	Budget 21-22	Projected Actual 21-22	Budget 22-23
142-72710	ARP IDEA Part B - 902			
	Transportation			
729	Equipment	87955.00	85789.00	0
	TOTAL	87955.00	85789.00	0

5/11/2022

Cumberland County Schools  
 Federal Programs 142 Budget  
 For Fiscal Year Ending June 30, 2022  
 Revenue code 47145

Account	Description	Budget	Projected Actual	Budget
		21-22	21-22	22-23
142-71200	IDEA Preschool 911 - 3&4 yr Instruction			
116	Teachers	29,077.00	29,077.00	29,961.90
162	Clerical Personnel			
163	Educational Assistants			
189	Other Salaries & Wages			
198	Non-Certified Subs	3,000.00	3,000.00	1,000.00
201	Social Security	1,795.00	1,795.00	1,857.64
204	State Retirement	2,973.00	2,973.00	2,603.69
206	Life Insurance	100.00	100.00	61.75
207	Medical Insurance	5,117.00	5,117.00	5,387.55
208	Dental Insurance	315.00	315.00	234.00
210	Unemployment Compensation	109.00	109.00	68.25
212	Employer Medicare	422.00	422.00	434.45
355	Travel			
422	Food Supplies			
429	Instructional Supplies & Materials	24,697.00	24,697.00	1,175.00
499	Other Supplies & Materials	13,488.57	13,488.57	1,172.61
524	In-Service/Staff Development			
599	Other Charges			
725	Special Education Equipment	5,000.00	5,000.00	2,000.00
	<b>TOTAL</b>	<b>86,093.57</b>	<b>86,093.57</b>	<b>45,956.84</b>

45956.84  
 6785.16  
 0.00  
 52742.00

5/19/2022

Cumberland County Schools  
 Federal Programs 142 Budget  
 For Fiscal Year Ending June 30, 2022  
 Revenue code 47145

Account	Description	Budget	Projected Actual	Budget
	IDEA Preschool 911 - 3&4 yr	21-22	21-22	22-23
142-99099 -	Instruction			
504		500.00	500.00	0.00
	<b>TOTAL</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>

5/11/2022



**Cumberland County Schools**  
**Federal Programs 142 Budget**  
**For Fiscal Year Ending June 30, 20**  
**Revenue code 47403**

Account	Description	Budget	Projected Actual	Budget
		21-22	21-22	22-23
142-99100	ARP IDEA Preschool -912			
504	Indirect Cost	106.47	0.00	0
		106.47	0.00	0

5/11/2022



Cumberland County Schools  
 Federal Programs 142 Budget  
 For Fiscal Year Ending June 30, 2023

Account	Description 142-47141 101	Budget 20-21	Projected Actual 20-21	Budget 22-23
142-72710	Title I-Transportation			
599	Other Charges	33,000.00	330,000.00	33,000.00
	<b>TOTAL</b>	<b>33,000.00</b>	<b>330,000.00</b>	<b>33,000.00</b>

5/19/2022



Cumberland County Schools  
Federal Programs 142 Budget  
For Fiscal Year Ending June 30, 2023

Account	Description 142-47146 301	Budget	Projected Actual	Budget
142-71100	Title III-Regular Instructional Program	21-22	21-22	20-23
163	Educational Assistants	10,093.60	10,093.60	11,618.49
201	Social Security	772.16	772.16	888.81
204	State Retirement	555.15	555.15	929.48
429	Inst. Supplies and Materials	5,064.30	5,064.30	3,626.73
	<b>TOTAL</b>	<b>16,485.21</b>	<b>16,485.21</b>	<b>17,063.51</b>

5/19/2022





Cumberland County Schools  
 Federal Programs 142 Budget  
 For Fiscal Year Ending June 30, 2023

Account	Description 142-47141 174	Budget	Projected Actual	Budget
142-72210	Turn Around Action Grant 2.0 Regular Instruction	21-22	21-22	22-23
195	Certified Substitute Teachers	- .00	- .00	3,500.00
198	Non-Certified Substitute Teachers	- .00	- .00	4,200.00
201	Social Security	- .00	- .00	3,000.00
355	Travel	- .00	- .00	7,500.00
524	Staff Development	- .00	- .00	15,000.00
	TOTAL	- .00	- .00	33,200.00

5/19/2022





Cumberland County Schools  
 Federal Programs 142 Budget  
 For Fiscal Year Ending June 30, 2023

Account	ARP 1.0 142-47404 703	Budget	Projected Actual	Budget
142-71100	ARP 1.0 Regular Instruction Program	21-22	21-22	22-23
429	Instructional Supplies & Materials	21,332.70	21,332.70	20,194.35
	<b>TOTAL</b>	<b>21,332.70</b>	<b>21,332.70</b>	<b>20,194.35</b>

5/19/2022











Cumberland County Schools  
 Federal Programs 142 Budget  
 For Fiscal Year Ending June 30, 2023

Account	Description 142-47401-933	Budget 21-22	Projected Actual 21-22	Budget 22-23
142-76100	ESSER 3.0 Regular Capital Outlay			
304	Architects	750,000.00	750,000.00	750,000.00
706	Building Construction	9,553,973.41	9,553,973.41	9,553,973.41
	<b>TOTAL</b>	<b>10,303,973.41</b>	<b>10,303,973.41</b>	<b>10,303,973.41</b>

5/19/2022





Cumberland County Schools  
 Federal Programs 142 Budget  
 For Fiscal Year Ending June 30, 2023

Account	HQIM 142-47309 952	Budget	Projected Actual	Budget
142-71100	HQIM - Regular Instruction Program	21-22	21-22	22-23
399	Other Contracted Services	73,000.00	73,000.00	73,000.00
429	Instructional Supplies & Materials	10,000.00	10,000.00	10,000.00
	<b>TOTAL</b>	<b>83,000.00</b>	<b>83,000.00</b>	<b>83,000.00</b>

5/19/2022

# Cumberland County School Nutrition Program

## Central Cafeteria Fund

### Statement of Proposed Operations For the Fiscal Year Ending June 30, 2023

Account #	Description	2020-2021 Audited	2021-2022 Expected Year End	2022-2023 Proposed
	<b><u>Estimated Revenues</u></b>			
43000	<b><u>Charges for Current Services</u></b>			
43500	<b><u>Education Charges</u></b>			
43521	Lunch Payments - Children	\$ -	\$ -	\$ 169,605
43522	Lunch Payments - Adults	\$ 39,805	\$ 54,591	\$ 54,600
43523	Breakfast Payments - Children	\$ -	\$ -	\$ -
43523	Breakfast Payments - Adults	\$ 6,154	\$ 4,844	\$ 4,850
43525	A la Carte Sales	\$ 172,325	\$ 210,020	\$ 210,500
43990	<b><u>Other Charges for Services</u></b>			
	Banquet - Other Charges	\$ 2,806	\$ 8,280	\$ 8,500
	<b>Total Charges for Services</b>	<b>\$ 221,090</b>	<b>\$ 277,735</b>	<b>\$ 448,055</b>
44000	<b><u>Other Local Revenues</u></b>			
44100	<b><u>Recurring Items</u></b>			
44110	Investment Income	\$ 1,143	\$ 1,000	\$ 900
44170	Miscellaneous Refunds	\$ 12,692	\$ 13,199	\$ 13,500
44570	Gifts & Contributions	\$ -	\$ -	\$ -
	<b>Total Other Local Revenue</b>	<b>\$ 13,835</b>	<b>\$ 14,199</b>	<b>\$ 14,400</b>
46000	<b><u>State of Tennessee</u></b>			
46500	<b><u>State Education Funds</u></b>			
46520	State Matching	\$ 46,323	\$ 57,435	\$ 57,500
46980	Other State Grants	\$ -	\$ -	\$ -
	<b>Total State of Tennessee</b>	<b>\$ 46,323</b>	<b>\$ 57,435</b>	<b>\$ 57,500</b>
47000	<b><u>Federal Government</u></b>			
47100	<b><u>Federal Through State</u></b>			
47111	Federal Reimbursement via State - Lunch	\$ 3,389,645	\$ 4,378,941	\$ 4,378,900
47112	USDA Foods - Commodities	\$ 411,024	\$ 380,619	\$ 496,660
47113	Federal Reimbursement via State - Breakfast	\$ 1,723,237	\$ 1,823,781	\$ 1,823,780
47114	Federal Reimbursement via State - Other (Afterschool Snack)	\$ 272,589	\$ 890,910	\$ 890,000
47590	Other Federal Through State	\$ 55,000	\$ -	\$ -
47301	COVID-19 Grant #1	\$ -	\$ -	\$ -
	<b>Total Federal Government</b>	<b>\$ 5,851,495</b>	<b>\$ 7,474,251</b>	<b>\$ 7,589,340</b>
48000	<b><u>Other Governments and Citizens Groups</u></b>			
48600	<b><u>Citizens Groups</u></b>			
48610	Donations	\$ -	\$ -	\$ -
	<b>Total Other Government and Citizens Groups</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Estimated Revenues</b>	<b>\$ 6,132,743</b>	<b>\$ 7,823,620</b>	<b>\$ 8,109,295</b>

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

Account   Description	2020-2021	2021-2022	2022-2023
	Audited	Expected Year End	Proposed
<u>Estimated Expenditures</u>			
73000	<b>Operation of Non-Instructional Services</b>		
73100	<u>Food Service</u>		
105	\$ 59,392	\$ 62,272	\$ 65,600
119	\$ 80,307	\$ 84,176	\$ 99,510
165	\$ 1,428,815	\$ 1,674,517	\$ 2,259,295
167	\$ 63,129	\$ 59,739	\$ 142,260
186	\$ 11,741	\$ 15,251	\$ 17,800
189	\$ 20,762	\$ 22,641	\$ 35,585
201	\$ 124,493	\$ 151,373	\$ 206,646
204	\$ 56,162	\$ 60,140	\$ 81,200
206	\$ 1,112	\$ 1,097	\$ 1,565
207	\$ 297,725	\$ 305,820	\$ 359,400
208	\$ 12,526	\$ 13,038	\$ 14,705
210	\$ 12,226	\$ 26	\$ 5,000
307	\$ 5,977	\$ 8,075	\$ 8,075
336	\$ 8,048	\$ 21,289	\$ 29,950
337	\$ 1,106	\$ 1,450	\$ 1,875
347	\$ 4,172	\$ 4,250	\$ 4,250
354	\$ 10,200	\$ 8,208	\$ 10,500
355	\$ 325	\$ 1,200	\$ 1,500
359	\$ 37,755	\$ 42,270	\$ 46,550
399	\$ 17,242	\$ 19,140	\$ 20,095
418	\$ 29,675	\$ 39,450	\$ 43,395
422	\$ 2,265,108	\$ 2,954,189	\$ 3,692,736
435	\$ 7,047	\$ 8,950	\$ 9,845
451	\$ 3,771	\$ 5,111	\$ 5,350
469	\$ 411,024	\$ 380,619	\$ 496,660
499	\$ 143,236	\$ 187,300	\$ 206,030
524	\$ -	\$ 21,130	\$ 23,243
599	\$ 9,681	\$ 9,975	\$ 29,975
710	\$ 148,964	\$ 216,164	\$ 1,550,500
	<b>\$ 5,271,721</b>	<b>\$ 6,378,860</b>	<b>\$ 9,469,095</b>

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

	2020-2021	2021-2022	2022-2023
	Audited	Expected Year End	Proposed
Total Estimated Revenues	\$ 6,132,743	\$ 7,823,620	\$ 8,109,295
Total Estimated Expenditures	\$ 5,271,721	\$ 6,378,860	\$ 9,469,095
Excess of Estimated Revenues Over/(Under) Estimated Expenditures	\$ 861,022	\$ 1,444,760	\$ (1,359,800)
Estimated Beginning Fund Balance, July 1	\$ 1,190,141	\$ 2,051,163	\$ 3,495,923
<b>Estimated Ending Fund Balance w / Inventory , June 30</b>	<b>\$ 2,051,163</b>	<b>\$ 3,495,923</b>	<b>\$ 2,136,123</b>
Fund Balance Reserved for Inventory	\$ 129,144	\$ 150,000	\$ 150,000
<b>Fund Balance , June 30</b>	<b>\$ 1,922,019</b>	<b>\$ 3,345,923</b>	<b>\$ 1,986,123</b>

Debt Service Fund  
Fiscal Year 2022-2023

<b>Cumberland County, Tennessee</b>				
<b>Debt Service Fund</b>				
<b>Statement of Proposed Operations</b>				
<b>For the Fiscal Year Ending June 30, 2022</b>				
		Actual	Budget	Proposed
		FY 20-21	FY 21-22	FY 22-23
<b>Account No.</b>	<b>Description</b>			
	<b><u>Estimated Revenues</u></b>			
	<b>LOCAL TAXES</b>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	3,731,803	4,009,663	4,056,210
40120	Trustee's Collection Prior	65,073	75,410	75,410
40125	Trustee's Collections - Bankruptcy	0	0	0
40130	Clerk & Master Collections	45,246	43,345	43,345
40140	Interest & Penalty	40,200	34,804	34,804
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	2,968,637	3,282,732	3,676,660
40266	Litigation Tax-Jail or Workhouse	223,597	259,844	259,844
	<b>Total Local Taxes</b>	<b>7,074,556</b>	<b>7,705,798</b>	<b>8,146,273</b>
	<b>OTHER LOCAL REVENUES</b>			
44110	Investment Income	0	6	0
44170	Other Local Revenue	69,706	13	0
44500	Sale of Property	0	600,000	0
44170	Miscellaneous Refunds	0	0	0
	<b>Total Other Local Revenues</b>	<b>69,706</b>	<b>600,019</b>	<b>0</b>
48000	<b>Other Governments</b>			
48100	Contributions	292,896	0	0
	<b>Total Other Governments</b>	<b>292,896</b>	<b>0</b>	<b>0</b>
	<b>OTHER SOURCES</b>			
49800	Transfers In	0	0	0
	<b>TOTAL REVENUES</b>	<b>7,437,158</b>	<b>8,305,817</b>	<b>8,146,273</b>

Debt Service Fund  
Fiscal Year 2022-2023

<b>Estimated Expenditures</b>		FY 20-21	FY 21-22	FY 22-23
<b>82100</b>	<b>PRINCIPAL</b>			
82110	General Government			
601	Principal on Bonds	395,000	1,400,000	1,433,000
602	Principal on Notes	2,150,300	500,000	3,445,527
612	Principal on Other Loans Payable	0	0	105,000
	<b>Total General Government</b>	<b>2,545,300</b>	<b>1,900,000</b>	<b>4,983,527</b>
82130	Education			
601	Principal on Bonds	510,000	525,000	540,000
602	Principal on Notes	0	0	0
612	Principal on Other Loans Payable	1,962,780	1,700,000	1,780,000
	<b>Total Education</b>	<b>2,472,780</b>	<b>2,225,000</b>	<b>2,320,000</b>
<b>82200</b>	<b>INTEREST</b>			
82210	General Government			
603	Interest on Bonds	67,800	59,900	22,066
604	Interest on Notes	433	0	1,000
613	Interest on Other Loans Payable	119,320	304,251	304,250
	<b>Total General Government</b>	<b>187,553</b>	<b>364,151</b>	<b>327,316</b>
82230	Education			
603	Interest on Bonds	319,694	305,794	291,494
604	Interest on Notes	0	0	0
613	Interest on Other Loans Payable	786,859	1,605,251	1,520,250
	<b>Total Education</b>	<b>1,106,553</b>	<b>1,911,045</b>	<b>1,811,744</b>
<b>82300</b>	<b>OTHER DEBT SERVICE</b>			
82310	General Government			
324	Financial Advisory Services	3,500	6,000	6,000
510	Trustee's Commission	109,180	110,000	120,000
605	Underwriter's Discount	0	0	0
606	Other Debt Issuance Charges	0	0	0
	<b>Total General Government</b>	<b>112,680</b>	<b>116,000</b>	<b>126,000</b>
<b>99000</b>	<b>OTHER USES</b>			
99100	Transfers Out/In	0	0	0
	<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Expenditures</b>	<b>6,424,866</b>	<b>6,516,196</b>	<b>9,568,587</b>
	Over/Under(-)	1,058,534	1,789,621	-1,422,314
	Beginning Fund Balance 07/01	14,679,458	15,737,992	17,527,613
	<b>Ending Fund Balance 06/30</b>	<b>15,737,992</b>	<b>17,527,613</b>	<b>16,105,299</b>