

1st District
Wiley Potter
Sue York
2nd District
Tom Isham
Nancy J. Hyder
3rd District
Karen Shanks
Darrell Threet
4th District
David Gibson
Charles Seiber
5th District
Jack Davis
Terry Lowe

**CUMBERLAND COUNTY
BOARD OF COMMISSIONERS**
2 North Main Street, Suite 101
Crossville, Tennessee 38555

6th District
Joseph Sherrill
Wendell Wilson
7th District
Mark Baldwin
Jerry Cooper
8th District
Deborah Holbrook
Greg Maxwell
9th District
Colleen Mall
John Patterson

August 1, 2025

To: All County Commissioners, County Mayor, Highway Superintendent, Director of
Schools & News Media

From: Terry Lowe, Chairman

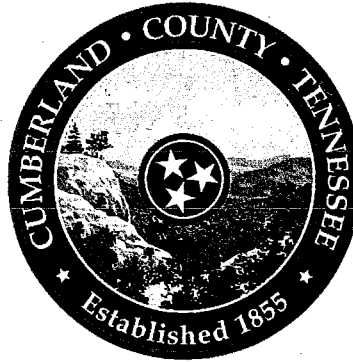
Notice of Public Hearing

The Budget Committee of Cumberland County shall conduct a public hearing on the
proposed budget for Fiscal Year 2025-2026 on **Tuesday – August 12, 2025 at 4:30**
P.M. at the Art Circle Public Library.

Budget Committee Members:

Wiley Potter
Tom Isham
Darrell Threet
David Gibson
Terry Lowe
Wendell Wilson
Mark Baldwin
Deborah Holbrook
Colleen Mall

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Wilson
Joseph Sherrill
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Mark Baldwin
Jerry Cooper
8th District
Greg Maxwell
Deborah
Holbrook
9th District
Colleen Mall
John
Patterson, Jr

August 1, 2025

**NOTICE OF CALL OF A SPECIAL SESSION OF THE
CUMBERLAND COUNTY BOARD OF COMMISSIONERS,
CUMBERLAND COUNTY, TENNESSEE**

To: Members of the Cumberland County Board of Commissioners

You are hereby summoned to attend a **Public Hearing** to be held in the **Cumberland Room** at the **Art Circle Public Library**, located at **3 East Street, Crossville, Tennessee**, on **Tuesday, August 12, 2025**, at **4:30 p.m.**

A **Special Session** of the **Cumberland County Board of Commissioners** will convene **immediately following the Public Hearing** for the following purpose:

RESOLUTION 08-12-2025-1 – FIXING THE TAX LEVY IN CUMBERLAND COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 (LOWE)

RESOLUTION 08-12-2025-2 – TO APPROVE AND ADOPT AN UPDATED PAY SCALE & CLASSIFICATION SCHEDULE (LOWE)

RESOLUTION 08-12-2025-3 – MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENT, INSTITUTIONS, OFFICES AND AGENCIES OF CUMBERLAND COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026 (LOWE)

RESOLUTION 08-12-2025-4 – APPROPRIATIONS TO NON-PROFIT CHARITABLE ORGANIZATIONS OF CUMBERLAND COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026 (LOWE)

RESOLUTION 08-12-2025-5 – ELECTION COMMISSION, ELECTION OFFICIALS COMPENSATION (LOWE)

RESOLUTION 08-12-2025-6 – DESIGNATING FUNDS TO THE HIGHWAY DEPARTMENT AS A SINGLE OCCURRING CONTRIBUTION (LOWE)

Allen Foster
Cumberland County Mayor

Julie Bryson
Cumberland County Clerk

Jule Bryson

CUMBERLAND COUNTY CLERK

1760 South Main Street • Crossville, TN 38555 • (931) 484-6442 • Fax (931) 484-6440

DATE: August 1, 2025

TO: Cumberland County Commission, County Mayor, and News Media

FROM: Jule Bryson, Cumberland County Clerk

SUBJECT: Tuesday, August 12, 2025
Public Hearing and Special Call Session of the Cumberland County Commission

Please take notice that the **Cumberland County Commission** will hold a **Public Hearing** on the **Fiscal Year 2025–2026 Budget** at **4:30 p.m. on Tuesday, August 12, 2025**. The hearing will be conducted as an open and public session.

Immediately following the Public Hearing, the Cumberland County Commission will convene in a **Special Called Session** in the same meeting room to consider and transact such public business as may lawfully come before the body.

Both meetings will take place in the **Cumberland Room** at the **Art Circle Public Library**, located at **3 East Street, Crossville, Tennessee**.

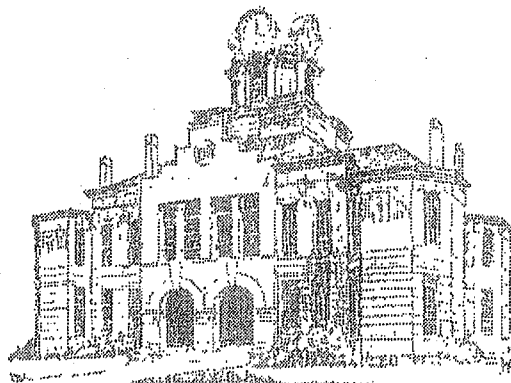
Members of the public who wish to speak may do so during the **“Comments by the General Public”** section of the meeting.

This public notice is given in accordance with **Tennessee Code Annotated, Title 8, Chapter 44, Part 1**, and all other applicable legal requirements.

A copy of the agenda as of this date is attached.

Jule Bryson,
Cumberland County Clerk

JB/cwt
Enclosures



CUMBERLAND COUNTY COMMISSION
SPECIAL CALL SESSION
AGENDA

Monday, August 12, 2025

1. Call to order: Chairperson or Cumberland County Sheriff
2. Invocation
3. Pledge to the Flag of the United States of America
4. Roll Call: Cumberland County Clerk Jule Bryson
5. Approval of August 12, 2025 Cumberland County Commission Special Session Agenda
6. Comments by the General Public
7. New Business:

RESOLUTION 08-12-2025-1 – FIXING THE TAX LEVY IN CUMBERLAND COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 (LOWE)

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RESOLUTION 08-12-2025-6 – DESIGNATING FUNDS TO THE HIGHWAY DEPARTMENT AS A SINGLE OCCURRING CONTRIBUTION (LOWE)

8. Adjournment

**The Budget
Of
Cumberland County, Tennessee**

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

For the Year Ended June 30, 2026

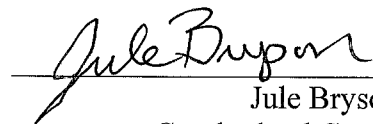
**Special Session
August 12, 2025**

STATE OF TENNESSEE

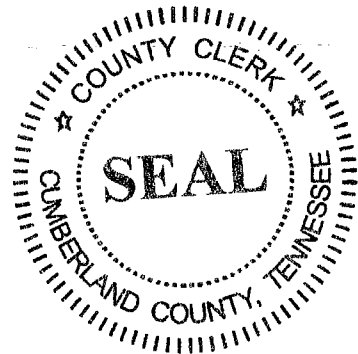
CUMBERLAND COUNTY

I, Jule Bryson, County Clerk of Cumberland County, Tennessee, do hereby certify that the foregoing Resolution 08-12-2025-1, fixing the tax levy in Cumberland County, Tennessee for the fiscal year beginning July 1, 2025 (General Fund Tax Rate \$0.7456, Solid Waste/Sanitation Fund Tax Rate \$0.1238, General Purpose School Fund Tax Rate \$0.0825 General Debt Service Fund Tax Rate \$0.1831 for a combined property tax rate of \$1.1350), which appears in Quarterly Minutes Book Number 69, is a full, true, and perfect copy of same as appears on record now on file in my office.

Witness my hand and official seal at office in Crossville, Tennessee, this 12th day of August 2025.



Jule Bryson
Cumberland County Clerk



Resolution # 08-12-2025-1

**RESOLUTION FIXING THE TAX LEVY IN
CUMBERLAND COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Cumberland County, Tennessee, assembled in special session on this 12th day of August, 2025, that the combined property tax rate for Cumberland County, Tennessee for the fiscal year beginning July 1, 2025 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	\$	0.7456
Solid Waste/Sanitation		0.1238
General Purpose School		0.0825
General Debt Service		<u>0.1831</u>
Total	\$	1.1350

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 12th day of August 2024.

SPONSERD BY:

Terry Lowe

ATTEST:

Jule Bryson

APPROVED BY:

Allen Foster
County Mayor, Allen Foster

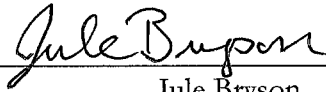
Statement of Estimated Revenue from Current Property Taxes
2025 Assessments Based Upon Estimated
Assessed Valuation of \$2,411,830,749.00

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 5%	Net Estimated Collection of Taxes
General	\$ 0.7456	\$ 17,982,604	\$ 899,130	\$ 17,083,474
Solid Waste/Sanitation	\$ 0.1238	\$ 2,985,846	\$ 149,292	\$ 2,836,553
General Purpose School	\$ 0.0825	\$ 1,989,760	\$ 99,488	\$ 1,890,277
General Debt Service	\$ 0.1831	\$ 4,416,061	\$ 220,803	\$ 4,195,258
Total	\$ 1.1350	\$ 27,374,271	\$ 1,368,714	\$ 26,005,562
		\$ 27,374,271		\$ 26,005,574

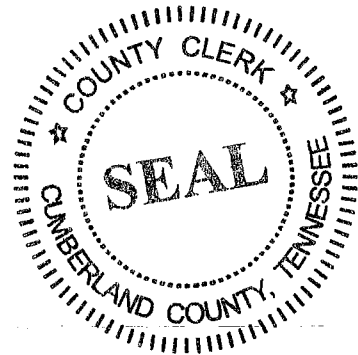
STATE OF TENNESSEE,
CUMBERLAND COUNTY

I, Jule Bryson, County Clerk of Cumberland County, Tennessee, do hereby certify that the foregoing copy of Resolution 08-12-2025-2, to approve and adopt an updated pay scale, is a full, true, and perfect copy of same as appears in Quarterly Minutes Book Number 69, now on file in my office.

Witness my hand and official seal at office in Crossville, Tennessee, this 12th day of August 2025.



Jule Bryson
Cumberland County Clerk



Cumberland County, Tennessee

**RESOLUTION TO APPROVE AND ADOPT AN UPDATED
PAY SCALE & CLASSIFICATION SCHEDULE**

Whereas, the Cumberland County Budget Committee has reviewed the revised county wage scale as recommended by Organizational Management Group, a compensation and benefits consulting entity; and

Whereas, the Cumberland County Budget Committee recommended that the County Commission revise the previously adopted compensation plan to reflect the updates and reclassifications as recommended by the consultant; and

Whereas the new wage scale and classification schedule, attached will have full force and effect upon all Cumberland County employees, and Cumberland County Highway Department, from the date of July 1, 2025; and

Whereas, all previous wage scales and classification schedules shall be voided and held for naught; and

Whereas, the new wage scale and classification schedule shall be adopted herein shall continue in full force and effect until otherwise altered by the Cumberland County Commission.

Now, therefore, be it resolved by the Board of County Commissioners of Cumberland County, Tennessee, meeting in a special session on this the 12th day of August, 2025, that all former wage scales and classification schedules for Cumberland County are hereby voided and held for naught and the newly adopted wage scale and classification plan be implemented retroactive to July 1, 2025.

Sponsor:

Terry Lowe

County Commissioner

Approval:

Allen Irt

County Mayor

Attest:

Gule Bryson

County Clerk

ATTACHMENT A - ADOPTED MARCH 25, 2025 - EFFECTIVE JULY 1, 2025
SALARY SCHEDULE STARTING AT LEVEL 5

With Minimum Wage at \$15.63 with 2.0% from Year to Year with 50% Max and 10% Grade to Grade

Years of Experience Grade	0		1		2		3		4		5		6		7	
	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly
1																
2																
3																
4																
5	\$32,510.40	\$15.63	\$33,160.61	\$15.94	\$33,823.82	\$16.26	\$34,500.30	\$16.59	\$35,190.30	\$16.92	\$35,894.11	\$17.26	\$36,611.99	\$17.60	\$37,344.23	
6	\$35,761.44	\$17.19	\$36,476.67	\$17.54	\$37,206.20	\$17.89	\$37,950.33	\$18.25	\$38,709.33	\$18.61	\$39,483.52	\$18.98	\$40,273.19	\$19.36	\$41,078.65	
7	\$39,337.58	\$18.91	\$40,124.34	\$19.29	\$40,926.82	\$19.68	\$41,745.36	\$20.07	\$42,580.27	\$20.47	\$43,431.87	\$20.88	\$44,300.51	\$21.30	\$45,186.52	
8	\$43,271.34	\$20.80	\$44,136.77	\$21.22	\$45,019.50	\$21.64	\$45,919.89	\$22.08	\$46,838.29	\$22.52	\$47,775.06	\$22.97	\$48,730.56	\$23.43	\$49,705.17	
9	\$47,598.48	\$22.88	\$48,550.45	\$23.34	\$49,521.46	\$23.81	\$50,511.88	\$24.28	\$51,522.12	\$24.77	\$52,552.56	\$25.27	\$53,603.62	\$25.77	\$54,675.69	
10	\$52,358.32	\$25.17	\$53,405.49	\$25.68	\$54,473.60	\$26.19	\$55,563.07	\$26.71	\$56,674.33	\$27.25	\$57,807.82	\$27.79	\$58,963.98	\$28.35	\$60,143.26	
11	\$57,594.16	\$27.69	\$58,746.04	\$28.24	\$59,920.96	\$28.81	\$61,119.38	\$29.38	\$62,341.77	\$29.97	\$63,588.60	\$30.57	\$64,860.37	\$31.18	\$66,157.58	
12	\$63,353.57	\$30.46	\$64,620.64	\$31.07	\$65,913.06	\$31.69	\$67,231.32	\$32.32	\$68,575.94	\$32.97	\$69,947.46	\$33.63	\$71,346.41	\$34.30	\$72,773.34	
13	\$69,688.93	\$33.50	\$71,082.71	\$34.17	\$72,504.36	\$34.86	\$73,954.45	\$35.56	\$75,433.54	\$36.27	\$76,942.21	\$36.99	\$78,481.05	\$37.73	\$80,050.67	
14	\$76,657.82	\$36.85	\$78,190.98	\$37.59	\$79,754.80	\$38.34	\$81,349.89	\$39.11	\$82,976.89	\$39.89	\$84,636.43	\$40.69	\$86,329.16	\$41.50	\$88,055.74	

Note: ANNUAL salary is based on a 40 hour week. Many positions are 35 or 37.5 hour work weeks so calculations should be adjusted as needed.

ATTACHMENT A - ADOPTED MARCH 25, 2025 - EFFECTIVE JULY 1, 2025

SALARY SCHEDULE STARTING AT LEVEL 5

With Minimum Wage at \$15.63 with 2.0% from Year to Year with 50% Max and 10% Grade to Grade

Years of Experience Grade	8		9		10		11		12		13		14	
	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual
1														
2														
3														
4														
5	\$17.95	\$38,091.12	\$18.31	\$38,852.94	\$18.68	\$39,630.00	\$19.05	\$40,422.60	\$19.43	\$41,231.05	\$19.82	\$42,055.67	\$20.22	\$42,896.78
6	\$19.75	\$41,900.23	\$20.14	\$42,738.23	\$20.55	\$43,593.00	\$20.96	\$44,464.86	\$21.38	\$45,354.15	\$21.80	\$46,261.24	\$22.24	\$47,186.46
7	\$21.72	\$46,090.25	\$22.16	\$47,012.05	\$22.60	\$47,952.30	\$23.05	\$48,911.34	\$23.52	\$49,889.57	\$23.99	\$50,887.36	\$24.47	\$51,905.11
8	\$23.90	\$50,699.27	\$24.37	\$51,713.26	\$24.86	\$52,747.52	\$25.36	\$53,802.48	\$25.87	\$54,878.52	\$26.38	\$55,976.10	\$26.91	\$57,095.62
9	\$26.29	\$55,769.20	\$26.81	\$56,884.59	\$27.35	\$58,022.28	\$27.90	\$59,182.72	\$28.45	\$60,366.38	\$29.02	\$61,573.70	\$29.60	\$62,805.18
10	\$28.92	\$61,346.12	\$29.49	\$62,573.04	\$30.08	\$63,824.51	\$30.68	\$65,101.00	\$31.30	\$66,403.02	\$31.92	\$67,731.08	\$32.56	\$69,085.70
11	\$31.81	\$67,480.73	\$32.44	\$68,830.35	\$33.09	\$70,206.96	\$33.75	\$71,611.09	\$34.43	\$73,043.32	\$35.12	\$74,504.18	\$35.82	\$75,994.27
12	\$34.99	\$74,228.81	\$35.69	\$75,713.38	\$36.40	\$77,227.65	\$37.13	\$78,772.20	\$37.87	\$80,347.65	\$38.63	\$81,954.60	\$39.40	\$83,593.69
13	\$38.49	\$81,651.69	\$39.26	\$83,284.72	\$40.04	\$84,950.42	\$40.84	\$86,649.42	\$41.66	\$88,382.41	\$42.49	\$90,150.06	\$43.34	\$91,953.06
14	\$42.33	\$89,816.86	\$43.18	\$91,613.19	\$44.04	\$93,445.46	\$44.93	\$95,314.37	\$45.82	\$97,220.65	\$46.74	\$99,165.07	\$47.68	\$101,148.37

Note: ANNUAL salary is based on a 40 hour week. Many positions are 35 or 37.5 hour work weeks so calculations should be adjusted as needed.

ATTACHMENT A - ADOPTED MARCH 25, 2025 - EFFECTIVE JULY 1, 2025

SALARY SCHEDULE STARTING AT LEVEL 5

With Minimum Wage at \$15.63 with 2.0% from Year to Year with 50% Max and 10% Grade to Grade

Years of Experience Grade	15		16		17		18		19		20	
	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly
1												
2												
3												
4												
5	\$43,754.72	\$21.04	\$44,629.81	\$21.46	\$45,522.41	\$21.89	\$46,432.86	\$22.32	\$47,361.51	\$22.77	\$48,758.68	\$23.44
6	\$48,130.19	\$23.14	\$49,092.79	\$23.60	\$50,074.65	\$24.07	\$51,076.14	\$24.56	\$52,097.67	\$25.05	\$53,634.55	\$25.79
7	\$52,943.21	\$25.45	\$54,002.07	\$25.96	\$55,082.11	\$26.48	\$56,183.76	\$27.01	\$57,307.43	\$27.55	\$58,998.00	\$28.36
8	\$58,237.53	\$28.00	\$59,402.28	\$28.56	\$60,590.33	\$29.13	\$61,802.13	\$29.71	\$63,038.18	\$30.31	\$64,897.80	\$31.20
9	\$64,061.28	\$30.80	\$65,342.51	\$31.41	\$66,649.36	\$32.04	\$67,982.35	\$32.68	\$69,341.99	\$33.34	\$71,387.58	\$34.32
10	\$70,467.41	\$33.88	\$71,876.76	\$34.56	\$73,314.29	\$35.25	\$74,780.58	\$35.95	\$76,276.19	\$36.67	\$78,526.34	\$37.75
11	\$77,514.15	\$37.27	\$79,064.44	\$38.01	\$80,645.72	\$38.77	\$82,258.64	\$39.55	\$83,903.81	\$40.34	\$86,378.97	\$41.53
12	\$85,265.57	\$40.99	\$86,970.88	\$41.81	\$88,710.30	\$42.65	\$90,484.50	\$43.50	\$92,294.19	\$44.37	\$95,016.87	\$45.68
13	\$93,792.12	\$45.09	\$95,667.97	\$45.99	\$97,581.33	\$46.91	\$99,532.95	\$47.85	\$101,523.61	\$48.81	\$104,518.56	\$50.25
14	\$103,171.34	\$49.60	\$105,234.76	\$50.59	\$107,339.46	\$51.61	\$109,486.25	\$52.64	\$111,675.97	\$53.69	\$114,970.41	\$55.27

Note: ANNUAL salary is based on a 40 hour week. Many positions are 35 or 37.5 hour work weeks so calculations should be adjusted as needed.

Cumberland County Classification Factor Ranking Schedule									
ATTACHMENT I									
100	1	Temporary (not to exceed 6 months)	100	1	35	1	40	1	20
200	2	Part Time (will be hired at the minimum of their salary grade)	100	1	35	1	40	1	20
300	3	Vacant	149	2	40	2	47	3	55
500	5	Health Department Custodian	165	3	46	3	55	4	38
505	5	Convenience Center Attendant	165	3	46	3	55	4	38
510	5	Custodian	163	3	46	3	55	3	55
515	5	Archives Services Assistant	163	3	46	3	55	3	55
520	5	Judicial Aide	163	3	46	3	55	3	55
525	5	Library Custodian	165	4	53	4	65	4	38
530	5	Library Maintenance / Security Assistant	165	4	53	4	65	4	38
535	5	Corrections Cook	165	4	53	4	65	4	38
540	5	Recycling Line Attendant	165	4	53	4	65	4	38
545	5	Library Administrative Assistant	182	6	70	4	65	4	38
550	5	Library Services Assistant	182	6	70	4	65	4	38
555	5	Litter Grant Coordinator	182	6	70	4	65	4	38
560	5	Solid Waste Recycling Technician	182	6	70	4	65	4	38
565	5	Corrections Receptionist	182	6	70	4	65	4	38
570	5	Maintenance Technician I	182	6	70	4	65	4	38
575	5	Parks & Recreation Maintenance Technician I	182	6	70	4	65	4	38
580	5	Recycling Line Operator	165	6	70	3	55	3	55
585	5	Animal Shelter Assistant	182	6	70	4	65	4	38
590	5	Highway Laborer	182	6	70	4	65	4	38
600	6	County Deputy Clerk I	201	6	70	5	76	5	46
620	6	Assistant Children's Librarian	201	6	70	5	76	5	46
630	6	Judicial Commissioner	201	6	70	5	76	5	46
640	6	Maintenance Technician II	201	6	70	5	76	5	46
650	6	EMT Basic	201	6	70	5	76	5	46
660	6	Corrections Pharmacy Technician	201	6	70	5	76	5	46
675	6	Corrections Food Service Manager	201	6	70	5	76	5	46
680	6	Highway Sign Technician	201	6	70	5	76	5	46
683	6	Highway Mechanic I	201	6	70	5	76	5	46
685	6	Parks & Recreation Lead Technician	201	6	70	5	76	5	46
690	6	Litter Collection Officer	201	6	70	5	76	5	46
695	6	Animal Control Officer	201	6	70	5	76	5	46
698	6	Heavy Equipment Operator I	201	6	70	5	76	5	46
703	7	Finance Administrative Assistant	239	6	70	7	105	6	57
706	7	County Deputy Clerk II	239	6	70	7	105	6	57
709	7	Election Commission Deputy Administrator	239	6	70	7	105	6	57
712	7	County Dealer Clerk	239	6	70	7	105	6	57
714	7	Veterans Services Administrative Assistant	239	6	70	7	105	6	57
715	7	Library Technical Services Assistant	239	6	70	7	105	6	57
718	7	Circuit Court Deputy Clerk	239	6	70	7	105	6	57

721	7	Circuit Court Deputy Clerk - Traffic	239	6	70	7	105	6	57	2	7
724	7	Circuit Court Deputy Clerk - Criminal	239	6	70	7	105	6	57	2	7
727	7	Circuit Court Jury Clerk	239	6	70	7	105	6	57	2	7
730	7	Circuit Court Warrants Clerk	239	6	70	7	105	6	57	2	7
733	7	General Sessions Deputy Clerk - Civil	239	6	70	7	105	6	57	2	7
734	7	Investigative Assistant	239	6	70	7	105	6	57	2	7
739	7	TIBRS Clerk	239	6	70	7	105	6	57	2	7
742	7	Deputy Clerk & Master	239	6	70	7	105	6	57	2	7
745	7	Clerk & Master Delinquent Tax Clerk	239	6	70	7	105	6	57	2	7
748	7	Deputy Property Assessor	239	6	70	7	105	6	57	2	7
751	7	Deputy Personal Property Assessor	239	6	70	7	105	6	57	2	7
754	7	Deputy Register of Deeds	239	6	70	7	105	6	57	2	7
756	7	Deputy Trustee	239	6	70	7	105	6	57	2	7
757	7	Administrative Officer / Evidence Technician	239	6	70	7	105	6	57	2	7
758	7	Evidence Technician	239	6	70	7	105	6	57	2	7
759	7	EMS Administrative Assistant	239	6	70	7	105	6	57	2	7
760	7	Highway Administrative Assistant	239	6	70	7	105	6	57	2	7
761	7	Highway Accounting Assistant	241	6	70	7	105	6	57	3	9
763	7	Solid Waste Truck Driver	241	6	70	7	105	6	57	3	9
765	7	Highway Mechanic II	241	6	70	7	105	6	57	3	9
766	7	HVAC Technician	241	6	70	7	105	6	57	3	9
767	7	Solid Waste Maintenance Technician	244	6	70	7	105	6	57	4	12
768	7	Solid Waste Admin. Assistant / Scale Operator	244	6	70	7	105	6	57	4	12
770	7	Solid Waste Floor Supervisor	244	6	70	7	105	6	57	4	12
771	7	Electrician	244	6	70	7	105	6	57	4	12
772	7	Fleet Mechanic	244	6	70	7	105	6	57	4	12
775	7	Solid Waste Heavy Equipment Operator	244	6	70	7	105	6	57	4	12
778	7	AEMT	244	6	70	7	105	6	57	4	12
780	7	Firefighter	244	6	70	7	105	6	57	4	12
783	7	Court Officer	244	6	70	7	105	6	57	4	12
785	7	Sex Offender Registry Officer	244	6	70	7	105	6	57	4	12
787	7	Administrative Corrections Officer	244	6	70	7	105	6	57	4	12
790	7	Corrections Maintenance Technician	244	6	70	7	105	6	57	4	12
792	7	Corrections Officer	244	6	70	7	105	6	57	4	12
794	7	Heavy Equipment Operator II	244	6	70	7	105	6	57	4	12
800	8	Circuit Court Sr. Deputy Clerk - Criminal	269	7	81	8	124	6	57	2	7
801	8	County Mayor Office Administrative Assistant	269	7	81	8	124	6	57	2	7
806	8	General Sessions Court Sr. Deputy Clerk - Criminal	269	7	81	8	124	6	57	2	7
808	8	Circuit Court Bookkeeper / Expungement Clerk	269	7	81	8	124	6	57	2	7
809	8	Building Codes & Facilities Maintenance Office Manager	269	7	81	8	124	6	57	2	7
810	8	Clerk & Master Bookkeeper	269	7	81	8	124	6	57	2	7
813	8	County Clerk Bookkeeper	269	7	81	8	124	6	57	2	7
815	8	Register of Deeds Bookkeeper	271	7	81	8	124	6	57	3	9
818	8	Trustee Bookkeeper Manager	271	7	81	8	124	6	57	3	9
820	8	Deed & Transfer Clerk	271	7	81	8	124	6	57	3	9
823	8	Archives Director	271	7	81	8	124	6	57	3	9
825	8	Soil Conservation Office Manager	271	7	81	8	124	6	57	3	9
827	8	Soil Conservationist	271	7	81	8	124	6	57	3	9
829	8	Circulation Services Librarian	271	7	81	8	124	6	57	3	9
830	8	Adult Services Librarian	271	7	81	8	124	6	57	3	9

837	8	Recycling Coordinator	271	7	81	8	124	6	57	3	9
840	8	Children's Librarian	271	7	81	8	124	6	57	3	9
842	8	Youth Services Officer	274	7	81	8	124	6	57	4	12
845	8	Corrections Maintenance Supervisor	274	7	81	8	124	6	57	4	12
848	8	Juvenile & Community Services Officer	274	7	81	8	124	6	57	4	12
854	8	Chief Judicial Commissioner	274	7	81	8	124	6	57	4	12
867	8	Maintenance Lead Technician	274	7	81	8	124	6	57	4	12
870	8	Highway Shop Foreman	274	7	81	8	124	6	57	4	12
872	8	Fire Lieutenant	274	7	81	8	124	6	57	4	12
875	8	Corrections Corporal	274	7	81	8	124	6	57	4	12
880	8	Corrections LPN	274	7	81	8	124	6	57	4	12
883	8	Warrants / Livestock Officer	274	7	81	8	124	6	57	4	12
886	8	School Resource Officer	274	7	81	8	124	6	57	4	12
888	8	Patrol Officer	274	7	81	8	124	6	57	4	12
890	8	Animal Control Patrol Officer	274	7	81	8	124	6	57	4	12
892	8	Juvenile Officer	274	7	81	8	124	6	57	4	12
894	8	K-9 Patrol Officer	274	7	81	8	124	6	57	4	12
895	8	Paramedic	274	7	81	8	124	6	57	4	12
896	8	Sex Offender Registry Officer	193	7	81	8	124	6	57	4	12
897	8	Field Appraiser	300	7	81	8	124	6	57	4	12
898	8	EMA Assistant Director	300	7	81	8	124	6	57	4	12
905	9	Accounts Payable Specialist I	313	8	107	8	124	7	70	4	12
907	9	Patrol Corporal	330	8	107	8	124	8	87	4	12
910	9	Judicial Administrative Assistant	330	8	107	8	124	8	87	4	12
915	9	Chief Deputy Clerk & Master	330	8	107	8	124	8	87	4	12
920	9	Chief Deputy County Clerk	330	8	107	8	124	8	87	4	12
925	9	County Commission Clerk	330	8	107	8	124	8	87	4	12
930	9	Property Assessor Office Manager	330	8	107	8	124	8	87	4	12
940	9	Chief Deputy Register of Deeds	330	8	107	8	124	8	87	4	12
950	9	Chief Deputy Trustee	330	8	107	8	124	8	87	4	12
955	9	Election Commission Chief/Deputy Administrator	330	8	107	8	124	8	87	4	12
960	9	Sheriff Warrants Officer	330	8	107	8	124	8	87	4	12
966	9	Alcohol & Drug Activities Director	330	8	107	8	124	8	87	4	12
970	9	Veteran Services Officer	330	8	107	8	124	8	87	4	12
975	9	Building Inspector I	330	8	107	8	124	8	87	4	12
978	9	Fleet Maintenance Supervisor	330	8	107	8	124	8	87	4	12
980	9	GIS Mapper	330	8	107	8	124	8	87	4	12
983	9	SRO Corporal	330	8	107	8	124	8	87	4	12
984	9	Battalion Fire Chief	330	8	107	8	124	8	87	4	12
985	9	EMS Training Officer	335	8	107	8	124	8	87	5	17
987	9	Animal Shelter Director	335	8	107	8	124	8	87	5	17
990	9	Corrections Administrative Sergeant	335	8	107	8	124	8	87	5	17
993	9	EMS Assistant Shift Supervisor	335	8	107	8	124	8	87	5	17
996	9	Fire Captain	335	8	107	8	124	8	87	5	17
998	9	Corrections Sergeant	335	8	107	8	124	8	87	5	17
1000	10	Accounts Payable Specialist II	360	10	93	8	124	8	87	2	7
1010	10	Payroll Specialist	360	10	93	8	124	8	87	2	7
1012	10	Deputy County Mayor	360	10	142	8	124	8	87	2	7
1015	10	BOE Payroll Specialist	360	10	142	8	124	8	87	2	7

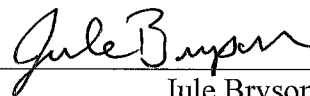
1020	10	Library Deputy Director		362	10	142	8	124	8	87	3	9
1025	10	Chief Deputy Property Assessor		362	10	142	8	124	8	87	3	9
1030	10	EMS Office Manager		362	10	142	8	124	8	87	3	9
1035	10	Youth Services Director		362	10	142	8	124	8	87	3	9
1040	10	Chief Deputy Circuit Court Clerk		362	10	142	8	124	8	87	3	9
1043	10	Building Inspector II		362	10	142	8	124	8	87	3	9
1045	10	EMS Shift Supervisor		365	10	142	8	124	8	87	4	12
1048	10	Assistant Solid Waste Director		370	10	142	8	124	8	87	5	17
1050	10	Parks & Recreation Director		370	10	142	8	124	8	87	5	17
1055	10	Alcohol & Drug Executive Director		370	10	142	8	124	8	87	5	17
1057	10	Fire Captain / Training / Public Training Officer		370	10	142	8	124	8	87	5	17
1060	10	Corrections Lieutenant		370	10	142	8	124	8	87	5	17
1065	10	IT Investigator		370	10	142	8	124	8	87	5	17
1070	10	Narcotics Investigation Division Sergeant		370	10	142	8	124	8	87	5	17
1080	10	CID Sergeant		370	10	142	8	124	8	87	5	17
1085	10	Patrol Sergeant		370	10	142	8	124	8	87	5	17
1100	11	Highway Supervisor		442	11	142	11	201	8	87	4	12
1120	11	Assistant Fire Chief		442	11	142	11	201	8	87	4	12
1130	11	Maintenance Director		463	11	142	11	201	8	87	4	12
1200	12	Human Resources Director		515	12	163	11	236	9	107	3	9
1210	12	Solid Waste Director		518	12	163	12	236	9	107	4	12
1220	12	Library Director		518	12	163	12	236	9	107	4	12
1230	12	Building Codes Director		518	12	163	12	236	9	107	4	12
1240	12	Criminal Investigations Lieutenant		518	12	163	12	236	9	107	4	12
1250	12	Patrol Lieutenant		518	12	163	12	236	9	107	4	12
1260	12	Deputy Fire Chief		518	12	163	12	236	9	107	4	12
1300	13	Deputy Finance Director		538	12	163	12	236	10	132	2	7
1310	13	Jail Administrator - Captain		548	12	163	12	236	10	132	5	17
1320	13	Sheriff Captain		548	12	163	12	236	10	132	5	17
1330	13	Fire Chief		548	12	163	12	236	10	132	5	17
1340	13	EMA Director		548	12	163	12	236	10	132	5	17
1350	13	EMS Director		548	12	163	12	236	10	132	5	17
1400	14	Chief Deputy Sheriff		705	15	248	13	277	11	163	5	17

STATE OF TENNESSEE

CUMBERLAND COUNTY

I, Jule Bryson, County Clerk of Cumberland County, Tennessee, do hereby certify that the foregoing Resolution 08-12-2024-3, making appropriations for the various funds, departments, institutions, offices and agencies of Cumberland County, Tennessee, for the year beginning July 1, 2025 and ending June 30, 2026, which appears in Quarterly Minutes Book Number 69, is a full, true, and perfect copy of same as appears on record now on file in my office.

Witness my hand and official seal at office in Crossville, Tennessee, this 12th day of August 2025.



Jule Bryson
Cumberland County Clerk



AMENDED
08-12-2025-3

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF CUMBERLAND COUNTY,
TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026.**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Cumberland County, Tennessee, assembled in special session on the 12th day of August, 2025, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Cumberland County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2025 and ending June 30, 2026, according to the following schedule:

101 GENERAL FUND

51100 County Commission	3,797,622
51210 Board of Equalization	3,300
51220 Beer Board	1,000
51240 Other Boards & Committees	17,500
51300 County Executive/Mayor	382,534
51310 Personnel Office	114,613
51400 County Attorney	150,000
51500 Election Commission	504,513
51600 Register of Deeds	482,838
51740 Engineering (Communication System)	291,403
51750 Codes Compliance	417,134
51800 County Buildings	971,513
51900 Other General Administration	177,551
51910 Preservation of Records	146,644
52100 Accounting And Budgeting	660,547
52300 Property Assessor's Office	860,278
52400 County Trustee's Office	526,836
52500 County Clerk's Office	1,113,526
53100 Circuit Court	1,071,851
53300 General Sessions	401,387
53400 Chancery Court	788,362
53500 Juvenile Court	300,638
53700 Judicial Commissioners	318,842
53800 Probate Court	0
53920 Courtroom Security	350,135
54110 Sheriff's Department	5,657,021
54120 Special Patrols	772,270
54150 Drug Enforcement-Cops	44,232
54210 Jail	6,050,798
54240 Juvenile Services	171,684
54310 Fire Prevention and Control	1,733,101
54410 Civil Defense	250,463
54420 Rescue Squad	12,000
54610 County Coroner/Medical Examiner	400,000
54900 Other Public Safety	22,292
55110 Health Department	2,378,895
55120 Rabies and Animal Control	177,354
55130 Ambulance Service	6,661,937
55170 Alcohol And Drug Programs	199,926
55190 Other Local Health Services	105,718
55390 Appropriation to State	55,930
55900 Other Public Health Animal Shelter	403,521
56300 Senior Citizens Assistance	30,000
56500 Libraries	1,230,477
56700 Parks and Fair Boards	446,235
56900 Other Social, Cultural and Rec	17,100
57100 Agriculture Extension Service	156,018
57500 Soil Conservation	172,271
58110 Tourism	85,000
58190 Other Economic & Community Development	728,675
58300 Veteran's Service	152,560
58400 Other Charges	1,569,063
58500 Contributions to Other Agencies	73,500
58600 Employee Benefits	160,948
58900 Miscellaneous	95,500
Total General Fund	<u>43,865,056</u>

112 COURTHOUSE & JAIL MAINTENANCE FUND

51800	County Buildings	1,663,262
58400	Other Charges	1,000
	Total Courthouse & Jail Maintenance Fund	<u>1,664,262</u>

116 Solid Waste/Sanitation Fund

55731	Waste Pickup	566,082
55732	Convenience Centers	1,895,807
55751	Recycling Center	1,513,624
55770	Post Closure Care Cost	154,699
58400	Other Charges	63,000
58600	Employee Benefits	67,632
64000	Litter & Trash Collection	137,137
68000	Capital Outlay	0
	Total Solid Waste/Sanitation Fund	<u>4,397,980</u>

121 SPECIAL REVENUE FUND #121

58190	Other Economic & Community Development	2,767,871
99100	Transfer Out	2,900,000
	Total Special Fund	<u>5,667,871</u>

122 DRUG CONTROL FUND

54150	Drug Enforcement	81,300
58400	Other Charges	400
	Total Drug Control Fund	<u>81,700</u>

127 Other General Government Special Revenue Fund

58831	American Rescue Plan Act Grant #1	<u>1,845,275</u>
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128 OTHER SPECIAL REVENUE FUND (Railroad Authority)

58190	Other Economic & Community Development	1,000
91190	Other General Government Projects	101,000
	Total Other Special Revenue Fund	<u>102,000</u>

131 HIGHWAY/PUBLIC WORKS FUND

61000	Administration	234,959
62000	Highway and Bridge Maintenance	4,667,256
63100	Equipment Operation and Maintenance	465,752
65000	Other Charges	123,800
66000	Employee Benefits	91,548
68000	Capital Outlay	2,646,514
	Total Highway/Public Works Fund	<u>8,229,829</u>

141 GENERAL PURPOSE SCHOOL FUND

71100	Regular Instruction	31,365,447
71150	Alternative Schools Program	400,741
71200	Special Education Program	6,077,651
71300	Vocational Education\CTE	7,041,634
71400	Student Body Education Program	638,651
72110	Attendance	248,618
72120	Health Services\CSH	1,000,287
72130	Other Student Support	1,860,439
72210	Regular Instruction Support	1,533,428
72220	Special Education Program	1,215,643
72230	Vocational Education	646,383
72250	Technology	1,036,671
72310	Board of Education	1,135,346
72320	Office of the Superintendent	351,726
72410	Office of the Principal	5,074,675
72510	Fiscal Service	386,201
72520	Human Resources\Personnel	244,289
72610	Operation of Plant	5,846,762
72620	Maintenance of Plant	2,701,264
72710	Transportation	4,286,880
73300	Community Services	192,861
73400	Preschool	1,389,222

76100 Capital Outlay	744,407
82130 Debt Service	253,056
91300 Educational Capital Projects	3,110,000
Total General Purpose School Fund	<u>78,782,281</u>
142 Federal Programs	
Total Federal Programs	<u>4,941,755</u>
143 CENTRAL CAFETERIA FUND	
73100 Food Service	9,263,202
Total School Food Service	<u>9,263,202</u>
151 GENERAL DEBT SERVICE FUND	
82110 Principal-General Government	3,355,630
82130 Principal-Education	6,625,000
82210 Interest- General Government	351,589
82230 Interest- Education	1,608,258
82310 Other Debt Service - General Government	135,000
Total General Debt Service Fund	<u>12,075,475</u>
176 HIGHWAY CAPITAL PROJECTS FUND	
91200 Highway & Street Capital Projects	2,900,000
Total Highway Capital Projects Fund	<u>2,900,000</u>

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

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

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

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

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

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

SECTION 4. BE IT FURTHER RESOLVED, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department for the year ending June 30, 2026. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

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

SECTION 6. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2025-2026 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Executive and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2026.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent county property taxes for the year 2024 and prior years and the interest and penalty thereon collected during the year ending June 30, 2026, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2024. The Clerk & Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and be of no further effect at the end of the year at June 30, 2026.

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

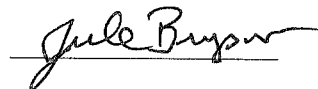
SECTION 10. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2025. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 12th day of August, 2025.

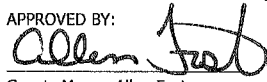
SPONSORED BY:

ATTEST:


Terry Lowe

APPROVED BY:


County Mayor, Allen Foster

8/12/2025

STATE OF TENNESSEE
CUMBERLAND COUNTY

I, Jule Bryson, County Clerk of Cumberland County, Tennessee, do hereby certify that the foregoing Resolution 08-12-2025-4, appropriations to non-profit charitable organization of Cumberland County, Tennessee for the year beginning July 1, 2025 and ending June 30, 2026, which appears in Quarterly Minutes Book Number 69, is a full, true, and perfect copy of same as appears on record now on file in my office.

Witness my hand and official seal at office in Crossville, Tennessee, this 12th day of August 2025.



Jule Bryson
Cumberland County Clerk



**APPROPRIATIONS TO NON-PROFIT CHARITABLE
ORGANIZATIONS OF CUMBERLAND COUNTY, TENNESSEE
FOR THE YEAR BEGINNING July 1, 2025 AND ENDING June 30, 2026**

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

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

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Cumberland County, on this the 12th day of August, 2025.

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

Cumberland County Chamber of Commerce	\$ 52,500
Rescue Squad	\$ 12,000
Fair Park Senior	\$ 30,000
Hilltoppers	\$ 17,100
Veterans Honor Guard	\$ 4,500
Wags and Whiskers	\$ 5,000
Fairfield Glade Fire Department	\$ 37,500
Young Marines	\$ 3,000
Avalon Center	\$ 10,000
Court Appointed Special Advocates	\$ 5,500
Playhouse	\$ 20,000
Creative Compassion	\$ 5,000
Upper Cumberland Entrepreneurial Foundation	\$ 7,500

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

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

BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2025. This resolution shall be spread upon the minutes of the Board of County Commissioners

Passed this 12th day of August, 2025.

Sponsor:

Terry Lowe

Attest:

Jule Bynum

Approval:

Allen Job

STATE OF TENNESSEE

CUMBERLAND COUNTY

I, Jule Bryson, County Clerk of Cumberland County, Tennessee, do hereby certify that the foregoing Resolution 08-12-2025-5, election commission and election officials' compensations for the year beginning July 1, 2025 and ending June 30, 2026, which appears in Quarterly Minutes Book Number 69, is a full, true, and perfect copy of same as appears on record now on file in my office.

Witness my hand and official seal at office in Crossville, Tennessee, this 12th day of August 2025.



Jule Bryson
Cumberland County Clerk



Cumberland County, Tennessee

Election Commission

Election Officials Compensation

Whereas, the Cumberland County Election Commission has requested the Cumberland County Budget Committee revise the rates for election officials, and

Whereas, the Cumberland County Budget Committee has reviewed the request and recommended approval of the new rates proposed by the Election Commission, and

Whereas, election official's rates of compensation must be approved by the Cumberland County Board of Commissioners by resolution, and

Whereas, the Election Commission and Administrator of Elections shall prepare and present proper documentation attesting to the time worked by election officials and submit this documentation to the Cumberland County Finance Department for payment of all election officials.

Therefore, be it resolved by the Cumberland County Commission sitting in special session on August 12, 2025 that the rates for election officials shall be set as follows:

1. School of Instruction shall be \$25.00 per person, per one class, per election.
2. Early voting machine operators shall be paid \$140.00 per day, per election.
3. Republican and Democrat machine technicians shall be paid \$600.00 per month, during months of election cycle 2026, etc. and \$250.00 per month retainer for months of no election cycle 2025, 2027, etc.
4. Absentee Counting Board shall be paid \$140.00 per day, per election.
5. Election Day precinct Officers shall be paid \$175.00 per day, per election.
6. Election Day precinct Judge/Registrar shall be paid \$155.00 per day, per election.
7. Election Commission shall receive \$250.00 per month. This would include any Special called meeting and any In Service training.
8. Election Cycle extra helpers shall be paid \$120.00 per day.
9. Nursing Home Registrars and Jail Registrars shall be paid \$140.00 per day, per election.

Sponsor: Terry Lowe

County Commissioner

Approval: Allen Ford

County Mayor

Attest: Jule Bays

County Clerk

STATE OF TENNESSEE
CUMBERLAND COUNTY

I, Jule Bryson, County Clerk of Cumberland County, Tennessee, do hereby certify that the foregoing Resolution 08-12-2025-6, designating funds to the Highway Department as a single occurring contribution for the year beginning July 1, 2025 and ending June 30, 2026, which appears in Quarterly Minutes Book Number 69, is a full, true, and perfect copy of same as appears on record now on file in my office.

Witness my hand and official seal at office in Crossville, Tennessee, this 12th day of August 2025.



Jule Bryson
Cumberland County Clerk



AMENDED
RESOLUTION NO. 08-12-2025-6

**RESOLUTION MAKING A ONE-TIME TRANSFER FROM THE SPECIAL PURPOSE FUND (121) TO THE COUNTY
HIGHWAY CAPITAL PROJECTS FUND (176)**

WHEREAS, the Cumberland County Budget Committee met and approved a one-time transfer of Two Million Nine Hundred Thousand Dollars (\$2,900,000) to the Highway Department's Capital Project Fund (176) for the 2025-2026 fiscal year; and

WHEREAS, the Special Purpose Fund (121), the source of funds for this transfer, consists of non-local revenue received from the American Rescue Plan Act (ARPA); and

WHEREAS this transfer of non-local revenue to the Highway Capital Projects Fund (176) will not increase the Maintenance of Effort between the Cumberland County Commission and the County Highway Department; and

WHEREAS, the Cumberland County Road Superintendent acknowledges that this one-time transfer does not increase the Maintenance of Effort between the County Commission and the County Highway Department;

WHEREAS, this transfer is being made solely for capital project purposes and shall not constitute an ongoing obligation of the County Commission; and

NOW, THEREFORE, BE IT RESOLVED by the Cumberland County Commission meeting in special session on this 12th day of August, 2025, that:

1. The sum of Two Million Nine Hundred Thousand Dollars (\$2,900,000) is hereby transferred from the Special Purpose Fund (Fund 121) to the County Highway Capital Projects Fund (Fund 176) as a one-time appropriation for fiscal year 2025-2026.
2. This transfer shall be recorded as a transfer of non-local revenue and shall not affect the Maintenance of Effort between the County Commission and the County Highway Department in any manner.
3. The County Finance Director is authorized to take all necessary actions to effectuate this transfer.

BE IT FURTHER RESOLVED that this Resolution shall become effective immediately upon passage, the public welfare requiring it.

SPONSOR:

Gerry Lowe by Jennifer Turner

APPROVE: _____

Allen Ford

County Mayor

ATTEST:

Julie Bryson

County Clerk

CUMBERLAND COUNTY ROAD SUPERINTENDENT

Stanley Hall

General Fund
Fiscal Year 25-26

General Fund				
Statement of Estimated Revenues				
For The Fiscal Year Ended June 30, 2026				
Account		Actual 23-24	Estimated 24-25	Proposed 25-26
No.	Description			
40000	LOCAL TAXES			
41000	County Property Taxes			
40110	Current Property Tax	16,590,972	16,792,570	17,083,474
40120	Trustee's Collections-Prior			
	Years	476,575	582,300	582,300
40130	Circuit/Clerk & Master			
	Collections-Prior Years	197,418	120,545	120,545
40140	Interest & Penalty	221,202	159,253	159,253
40162	Payments in Lieu of Taxes			
	Local Utilities	0	0	0
40163	Payments in Lieu of Taxes-Other	162,375	167,540	167,540
40200	County Local Option Taxes			
40210	Local Option Sales Tax	1,570,271	1,673,855	1,707,322
40220	Hotel/Motel Tax	1,309,154	1,195,269	1,200,000
40250	Litigation Tax-General	65,145	51,450	51,450
40260	Litigation Tax-Special Purpose	12,828	8,261	8,261
40270	Business Tax	1,512,307	1,444,406	1,500,000
40275	Mixed Drink Tax	62,768	55,978	62,419
40290	Other County Local Option Taxes	5,493	4,911	5,554
40300	Statutory Local Taxes			
40320	Bank Excise Tax	348,836	273,929	348,836
40330	Wholesale Beer Tax	365,734	354,264	358,596
40390	Other Statutory Local Taxes	6,511	6,367	6,327
	TOTAL LOCAL TAXES	22,907,589	22,890,898	23,361,877
41000	LICENSES AND PERMITS			
41100	Licenses and Permits			
41130	Animal Vaccination	28,180	180,265	180,265
41140	Cable TV Franchise	303,920	359,699	359,700
41500	Permits			
41510	Beer Permits	2,612	2,613	2,615
41520	Building Permits	243,117	534,287	500,000
	TOTAL LICENSES AND PERMITS	577,829	1,076,864	1,042,580
42000	FINES, FORFEITURES			
	AND PENALTIES			
42100	Circuit Court			
42110	Fines	7,203	4,414	4,780
42120	Officer Costs	4,252	4,014	4,100
42141	Drug Court Fees	2,151	1,342	1,750
42142	Veterans Treatment Court Fines	1,412	880	1,259
42150	Jail Fees	1,837	1,356	1,836

General Fund
Fiscal Year 25-26

42180	DUI Treatment Fines	1,948	1,658	1,758
42190	Data Entry Fee Circuit Court	1,683	1,531	1,531
42191	Courtroom Security Fee	0	0	0
42300	General Sessions Court			
42310	Fines	26,152	15,893	17,500
42320	Officers Costs	37,633	38,743	38,743
42330	Game & Fish Fines	2,092	1,539	1,750
42341	Drug Court Fees	2,418	3,099	3,100
42342	Veterans Treatment Court Fines	1,725	2,172	2,175
42350	Jail Fees	5,206	4,567	4,700
42380	DUI Treatment Fines	14,025	10,685	11,500
42390	Data Entry Fee General Session Court	26,060	19,707	19,750
42391	Courtroom Security Fee	887	739	887
42400	Juvenile Court			
42410	Fines	95	0	0
42450	Jail Fees	0	0	0
42500	Chancery Court			
42520	Officer Costs	9,184	11,804	11,804
42530	Data Entry Fee Chancery Court	16,221	11,662	12,500
42591	Courtroom Security Fee	11	42	50
	TOTAL FINES, FORF. & PENALTIES	162,195	135,847	141,473
43000	CHARGES FOR CURRENT SERVICES			
43100	General Service Charges			
43120	Patient Charges	4,636,787	5,381,504	5,200,000
43350	Copy Fees	672	691	700
43360	Library Fees	15,505	15,004	15,000
43365	Archives and Records Management Fee	89,419	84,203	88,514
43366	Greenbelt Late Application Fee	500	100	500
43370	Telephone Commissions	39,952	39,877	39,877
43392	Data Processing Fee-Register	27,448	28,774	28,774
43394	Data Processing Fee-Sheriff	9,064	30,684	8,893
43395	Sexual Offender Registration Fee - Sheriff	11,132	7,850	7,850
43396	Data Processing Fee-County Clerk	2,763	4,448	4,500
43583	TBI Criminal Background Fee	3,780	3,860	3,860
	TOTAL CHGS FOR CURRENT SVCS	4,837,022	5,596,994	5,398,468
44000	OTHER LOCAL REVENUES			
44100	Recurring Items			
44110	Interest Earned	2,164,936	2,009,558	2,009,558
44120	Lease/Rentals	51,627	56,807	58,388
44130	Sales of Materials and Supplies	0	0	0
44131	Commissary Sales	7,210	4,248	4,500
44146	E-Rate Funding	1,280	1,280	1,280
44170	Miscellaneous Refunds	74,351	83,885	100
44500	Nonrecurring Items			
44530	Sale of Equipment	1,500	625	0
44540	Sale of Property	6,410	0	0
44560	Damages From Individuals	117,019	2,557	5,444
	TOTAL OTHER LOCAL REVENUES	2,424,333	2,158,959	2,079,270

General Fund
Fiscal Year 25-26

45000	FEES RECEIVED FROM			
	COUNTY OFFICIALS			
45500	Fees in Lieu of Salary			
45510	County Clerk	678,660	625,039	635,000
45520	Circuit Court Clerk	133,008	132,948	135,000
45540	General Sessions Court Clerk	287,832	244,170	266,000
45550	Clerk and Master	379,972	297,252	297,252
45580	Register	390,934	443,429	443,429
45590	Sheriff	15,768	14,800	14,800
45610	Trustee	1,096,233	1,141,262	1,141,262
	TOTAL FEES RECEIVED FROM			
	COUNTY OFFICIALS	2,982,407	2,898,901	2,932,743
46000	STATE OF TENNESSEE			
46100	General Government Grants			
46110	Juvenile Services Program	4,500	9,000	9,000
46190	Other General Government Grants	21,000	19,250	19,250
46200	Public Safety Grants			
46210	Law Enforcement Training Programs	56,200	111,000	54,400
46220	Drug Control Grants	600,000	600,000	600,000
46240	School Resource Officer Grant			
46290	Other Public Safety Grants	22,980	125,452	70,920
46300	Health and Welfare Grants			
46310	Health Department Programs	1,435,018	1,530,777	2,022,800
46390	Other Health and Welfare Grants	81,518	97,171	133,979
46800	Other State Revenues			
46820	Income Tax	466	350	350
46830	Beer Tax	18,498	0	0
46835	Vehicle Certificate of Title Fees	88,925	84,924	88,926
46840	Alcoholic Beverage Tax	158,904	188,640	190,684
46845	Opioid Settlement Funds - TN Abatement Council	291,394	262,058	0
46851	State Revenue Sharing TVA	1,248,669	1,222,298	1,222,298
46852	State Revenue Sharing Telecommunications	122,567	122,088	122,008
46855	State Shared Sports Gaming	0	0	0
46915	Contracted Prisoner Boarding	424,965	397,823	397,823
46940	Reappraisal Program Reimbursement	0	0	0
46960	Registrar's Salary Supplement	15,164	15,164	15,164
46980	Other Grants	2,149,120	162,110	2,400
46990	Other State Revenues	190,693	394,733	220,552
	TOTAL STATE OF TENNESSEE	6,930,581	5,342,838	5,170,554
47000	FEDERAL GOVERNMENT			
47100	Federal Through State			
47180	Community Development	47,613	13,000	251,509
47235	Homeland Security Grants	0	86,182	0
47250	Law Enforcement Grants	0	1,236	122,310
47590	Other Federal Through State	61,868	0	0
47990	Other Direct Federal Revenue	44,593	211,977	66,014

General Fund
Fiscal Year 25-26

	TOTAL FEDERAL GOVERNMENT	154,074	312,395	439,833
48000	OTHER GOVERNMENTS AND			
	CITIZENS GROUPS			
48100	Other Governments			
48130	Contributions	362,135	225,000	225,000
48140	Contracted Services	81,055	88,938	90,000
48610	Donations	55,823	66,665	100
48990	Other	0	0	0
48991	Opioid Settlement Funds- Past Remediation	324,598	0	0
	TOTAL OTHER GOVERNMENTS			
	AND CITIZENS GROUPS	823,611	380,603	315,100
49000	Other Sources			
49200	Note Issued	1,696,486	2,546,011	2,817,630
49600	Proceeds From Sale of Capital Assets	32,604	11,598	0
49700	Insurance Recovery	5,475	137,842	0
49800	Transfer In	0	5,900,000	0
	Total Other Sources	1,734,565	8,595,451	2,817,630
	Total Estimated Revenues	43,534,206	49,389,750	43,699,528
General Fund				
General Fund				
Statement of Proposed Expenditures				
For the Fiscal Year Ending June 30, 2020				
Account No	Description			
51100	COUNTY COMMISSION	Actual 23-24	Estimated 24-25	Proposed 25-26
189	Other Salaries and Wages	0	0	0
191	Board & Commission Members Fees	105,652	110,451	114,436
201	Social Security	6,627	6,921	8,754
204	State Retirement	4,379	4,673	6,294
208	Dental	0	0	0
304	Architects	17,500	0	0
305	Audit Services	26,740	27,315	30,000
307	Communication	455	0	600
308	Consultants	1,400	15,000	5,000
309	Contracts with Government Agencies(UCHRA, Planner,E911)	597,480	606,095	615,000
312	Contracts with Private Agencies (Veteran's Honor Guard)	4,500	4,500	4,500
316	Contributions	0	283,500	0
320	Dues and Memberships	3,478	3,128	3,500
332	Legal Notices, Recording and Court Costs	17	1,618	500
334	Maintenance Agreements (Hwy Signal Lights)	3,500	3,500	3,500
350	Internet Connectivity	0	0	625
355	Travel	14,276	17,705	30,000
358	Remittance of Revenues Collected	8,260	7,752	30,000

General Fund
Fiscal Year 25-26

399	Other Contracted Services	282	0	3,000
715	Land	233,008	51,900	0
724	Site Development	0	11,130	0
790	Other Equipment	2,508,321	2,139,344	2,926,913
799	Other Capital Outlay	0	0	15,000
	TOTAL COUNTY COMMISSION	3,535,875	3,294,533	3,797,622
51210	BOARD OF EQUALIZATION	Actual 23-24	Estimated 24-25	Proposed 25-26
191	Board and Committee Members Fees	3,300	3,300	3,300
	TOTAL BOARD OF EQUALIZATION	3,300	3,300	3,300
51220	BEER BOARD	Actual 23-24	Estimated 24-25	Proposed 25-26
332	Legal Notices	401	572	500
533	Criminal Investigate of Applicate-TBI	319	319	500
	TOTAL BEER BOARD	720	891	1,000
51240	OTHER BOARDS & COMMITTEES	Actual 23-24	Estimated 24-25	Proposed 25-26
331	Legal Services	5,000	6,242	7,500
599	Other Charges	0	5,651	10,000
	TOTAL OTHER BOARDS & COMM.	5,000	11,893	17,500
51300	COUNTY EXECUTIVE/MAYOR	Actual 23-24	Estimated 24-25	Proposed 25-26
101	County Official	117,858	123,751	127,464
103	Assistant	53,621	57,991	105,630
161	Secretary(s)	33,165	35,868	0
186	Longevity Pay	868	1,823	2,113
201	Social Security	15,562	16,724	18,108
204	State Retirement	16,552	19,394	20,712
205	Employee Health Insurance	29,034	29,970	32,544
206	Life Insurance	135	135	147
208	Dental Insurance	708	980	992
299	Other Fringe Benefits	1,385	2,208	1,500
307	Communication	2,513	2,436	3,000
312	Contracts with Private Agencies (Mayor's Discretion)	30,600	30,625	30,625
316	Contributions (Playhouse)	17,000	17,000	20,000
320	Dues and Memberships	2,395	2,914	3,000
334	Maintenance Agreements	0	0	1,500
337	Maintenance & Repair Services - Office Equip.	0	0	850
349	Printing, Stationery and Forms	555	523	1,000
355	Travel	4,974	5,443	6,000
435	Office Supplies	1,695	2,775	3,500
508	Premiums on Corporate Surety Bonds	0	65	100
599	Other Charges	3,318	3,696	3,750
	TOTAL COUNTY EXECUTIVE	331,938	354,321	382,534
51310	PERSONNEL OFFICE	Actual 23-24	Estimated 24-25	Proposed 25-26
105	Supervisor/Director	64,884	70,172	72,404
186	Longevity Pay	649	1,363	1,448
201	Social Security	4,546	4,992	5,650
204	State Retirement	5,243	6,259	6,462
205	Employee And Dependent Insurance	9,084	9,990	10,848

General Fund
Fiscal Year 25-26

206	Life Insurance	69	69	75
208	Dental Insurance	327	327	327
307	Communication	498	520	650
320	Dues and Memberships	744	993	1,400
332	Legal Notices	300	668	800
334	Maintenance Agreements	4,510	4,510	4,600
349	Printing, Stationery and Forms	0	0	300
355	Travel	1,200	460	1,850
399	Other Contracted Services	0	3,306	6,000
435	Office Supplies	400	1,390	1,800
	TOTAL PERSONNEL OFFICE	92,454	105,019	114,613
51400	COUNTY ATTORNEY	Actual 23-24	Estimated 24-25	Proposed 25-26
101	County Official	91,932	147,773	150,000
	TOTAL COUNTY ATTORNEY	91,932	147,773	150,000
51500	ELECTION COMMISSION	Actual 23-24	Estimated 24-25	Proposed 25-26
101	County Official	91,838	96,430	99,323
162	Clerical Personnel	100,271	102,943	112,003
169	Part-Time Personnel	9,990	24,040	34,947
186	Longevity Pay	2,696	1,587	1,586
192	Election Commission	15,000	15,000	15,000
193	Election Workers	37,170	78,010	50,000
196	In-Service Training	3,042	1,882	5,000
201	Social Security	15,526	17,072	18,961
204	State Retirement	15,584	17,584	18,630
205	Employee Health Insurance	37,060	39,121	43,392
206	Life Insurance	161	166	183
208	Dental insurance	1,252	1,279	1,322
302	Advertising	1,290	1,190	2,000
307	Communication	3,773	3,874	4,500
320	Dues & Memberships	0	0	550
332	Legal Notices, Recording, Court Costs	5,848	4,836	6,000
336	Maintenance & Repair Services - Equipment	5,817	3,931	6,800
337	Maintenance Agreement	22,052	22,377	30,015
349	Printing, Stationery and Forms	11,026	14,319	16,000
351	Rentals	700	1,600	1,600
355	Travel	2,904	2,229	7,000
399	Other Contracted Services	11,950	13,620	14,700
435	Office Supplies	4,444	4,857	5,000
599	Other Charges	1,019	2,300	3,000
709	Data Processing Equipment	10,167	0	7,000
790	Other Equipment	0	35,833	0
	TOTAL ELECTION COMMISSION	410,580	506,079	504,513
51600	REGISTER OF DEEDS	Actual 23-24	Estimated 24-25	Proposed 25-26
101	County Official	102,042	107,144	110,359
106	Deputies	161,447	179,851	195,723
169	Part-time Personnel	3,898	0	0
186	Longevity Pay	2,606	2,567	3,178
201	Social Security	20,535	22,000	23,658
204	State Retirement	21,288	25,337	27,060

General Fund
Fiscal Year 25-26

205	Employee Health Insurance	55,300	59,940	65,088
206	Life Insurance	217	219	219
208	Dental Insurance	1,920	1,653	1,653
307	Communications	1,755	1,742	2,250
320	Dues & Memberships	1,200	1,300	1,300
334	Maintenance Agreements	15,389	19,786	30,000
349	Printing, Stationery and Forms	1,330	1,819	2,000
355	Travel	1,579	3,664	5,000
435	Office Supplies	1,210	1,197	2,000
508	Premiums on Corporate Surety Bonds	0	0	350
599	Other Charges	0	500	500
709	Data Processing Equipment	10,146	9,116	10,000
719	Office Equipment	0	830	2,500
	TOTAL REGISTER OF DEEDS	401,862	438,665	482,838
51740	ENGINEERING (Communication System)	Actual 23-24	Estimated 24-25	Proposed 25-26
307	Communication	582	1,190	6,500
330	Lease Payments	31,144	36,980	55,000
334	Maintenance Agreement	115,017	119,618	124,403
336	Maintenance & Repair Services	23,460	29,298	35,000
418	Equipment Parts	5,646	24,765	35,000
425	Gasoline/Diesel	1,500	0	2500
452	Utilities	22,205	24,743	30000
499	Other Supplies & Materials	1,410	2,216	3000
	TOTAL ENGINEERING	200,964	238,810	291,403
51750	Codes Compliance	Actual 23-24	Estimated 24-25	Proposed 25-26
105	Building Codes Director	46,917	68,811	71,347
106	Inspector II	26,603	77,912	113,549
161	Secretary	22,028	42,717	45,020
169	Part-time Personnel	0	0	10,000
186	Longevity Pay	318	1,155	2,300
187	Overtime Pay	0	0	10,000
201	Social Security	6,447	13,315	19,295
204	State Retirement	7,669	16,677	20,118
205	Employee Health Insurance	19,519	30,488	43,392
206	Life Insurance	82	149	147
208	Dental Insurance	408	789	992
299	Other Fringe Benefits	0	0	0
307	Communication	2,688	4,839	5,350
320	Dues and Memberships	150	430	750
338	Maintenance/Repair Vehicles	25	219	625
348	Postal Charges	750	0	1,000
349	Printing, Stationary and Forms	569	1,040	1,750
355	Travel/Training	4,702	6,627	10,500
399	Other Contracted Services	3,605	14,280	24,000
425	Gasoline/Diesel	2,293	5,626	16,750
435	Office Supplies	2,850	1,951	3,250
451	Uniforms	1,969	2,213	3,000
509	Refunds	1,161	5,296	1,500
599	Other Charges	0	621	1,500
709	Data Processing & Software	10,000	10,000	11,000

General Fund
Fiscal Year 25-26

711	Furniture and Fixtures	0	3,474	0
718	Motor Vehicles	0	99,627	0
	Totals	160,753	408,256	417,134
51800	COUNTY BUILDINGS	Actual 23-24	Estimated 24-25	Proposed 25-26
105	Supervisor	57,841	48,431	58,747
166	Custodial Personnel	265,395	282,279	335,801
186	Longevity Pay	3,490	4,759	5,888
187	Overtime Pay	866	160	10,000
201	Social Security	25,084	25,678	31,749
204	State Retirement	26,390	29,579	35,799
205	Employee Health Insurance	88,651	87,235	108,480
206	Life Insurance	351	322	399
208	Dental Insurance	3,021	3,021	3,306
299	Other Fringe Benefits	2,278	2,415	4,580
335	Maintenance & Repair Service - Buildings	144,997	156,198	164,000
355	Travel	0	0	200
399	Other Contracted Services	0	23,000	0
425	Gasoline/Diesel	8,283	9,525	9,525
435	Office Supplies	352	626	1,250
451	Uniforms	2,165	3,286	5,000
452	Utilities	81,375	86,931	137,940
499	Other Supplies and Materials	5,397	17,766	17,850
599	Other Charges	925	1,000	1,000
734	Disabilities Act Improvements	6,993	15,217	25,000
791	Other Construction	33,970	150,000	15,000
	TOTAL COUNTY BUILDINGS	757,824	947,428	971,513
51900	OTHER GENERAL ADMINISTRATION	Actual 23-24	Estimated 24-25	Proposed 25-26
105	Supervisor	37,839	45,841	51,522
142	Mechanics	33,237	37,972	40,124
169	Part Time Personnel	0	5,933	0
186	Longevity Pay	200	184	659
196	In-Service Training	0	90	2,500
201	Social Security	5,449	6,880	7,061
204	State Retirement	4,585	5,936	8,077
205	Employee & Dependent Insurance	14,430	19,154	21,696
206	Life Insurance	80	76	111
208	Dental Insurance	517	626	661
299	Other Fringe Benefits	0	0	0
307	Communications	1,200	1,550	2,150
334	Maintenance Agreements	0	0	1,500
338	Maintenance & Repair Services Vehicle	0	0	1,500
355	Travel	0	0	500
425	Gasoline	1,295	1,297	1,489
433	Lubricants	10,234	9,725	15,000
451	Uniforms	6,000	6,848	7,500
452	Utilities	4,379	5,275	5,500
499	Other Supplies & Materials	8,341	9,124	10,000
790	Other Equipment	9,424	0	0
	TOTAL OTHER GENERAL ADMINISTRATION	137,210	156,512	177,551

General Fund
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51910	PRESERVATION OF RECORDS	Actual 23-24	Estimated 24-25	Proposed 25-26
169	Part-time Personnel	31,124	28,248	36,017
196	In Service Training	0	69	2,000
201	Social Security	2,381	2,161	2,755
307	Communication	782	300	3,200
320	Dues and Memberships	155	75	500
349	Printing, Stationery, Forms	15	0	0
399	Other Contracted Services	4,462	5,690	6,000
432	Books	84	262	1,500
435	Office Supplies	65	6,132	8,000
437	Periodicals	0	0	100
499	Other Supplies & Materials	26	100	0
707	Building Improvements	11,513	210,536	86,572
	TOTAL PRESERVATION OF RECORDS	50,607	253,573	146,644
	TOTAL GENERAL GOVERNMENT	6,181,019	6,867,051	7,458,166
52100	ACCOUNTING AND BUDGETING	Actual 23-24	Estimated 24-25	Proposed 25-26
101	County Official	116,396	107,144	110,359
119	Accountants	268,872	287,563	318,138
186	Longevity Pay	10,548	9,265	10,420
201	Social Security	30,706	31,174	34,218
204	State Retirement	31,128	35,951	39,139
205	Employee & Dependent Insurance	67,746	69,840	75,936
206	Life Insurance	234	266	291
208	Dental Insurance	2,286	2,286	2,314
299	Other Fringe Benefits	8,758	6,902	8,382
307	Communication	2,741	2,850	3,000
317	Data Processing Services	5,030	5,091	8,000
332	Legal Notices, Recording & Court Costs	2,329	2,038	3,300
334	Maintenance Agreements	25,917	27,000	28,500
349	Printing, Stationery & Forms	6,152	5,836	9,500
355	Travel	1,986	2,703	4,500
435	Office Supplies	6,384	3,123	4,500
508	Premiums on Corporate Surety Bonds	-	50	50
	TOTAL ACC'TING AND BUDGETING	587,213	599,084	660,547
52300	PROPERTY ASSESSOR'S OFFICE	Actual 23-24	Estimated 24-25	Proposed 25-26
101	County Official	102,042	107,144	110,359
103	Assistants	368,972	358,740	396,300
186	Longevity Pay	4,347	4,571	4,327
196	In-Service Training	1,500	15,289	10,000
201	Social Security	35,655	35,638	39,090
204	State Retirement	38,029	41,165	44,711
205	Employee & Dependent Insurance	114,334	101,568	130,176
206	Life Insurance	383	359	471
208	Dental Insurance	3,566	3,103	3,967
307	Communication	2,902	3,257	4,000
317	Data Processing Services	48,000	48,000	52,900

General Fund
Fiscal Year 25-26

320	Dues & Memberships	2,000	2,020	4,300
334	Maintenance Agreement	4,373	3,257	5,600
338	Maintenance & Repair Services Vehicle	1,912	1,928	1,000
348	Postal Charges	5,000	5,000	5,000
355	Travel	4,548	3,136	3,000
399	Other Contracted Services	24,100	12,810	28,000
414	Duplicating Services	1,861	197	800
425	Gasoline	2,814	1,306	3,236
435	Office Supplies	4,357	3,491	3,500
499	Other Supplies	4,233	8,210	9,300
508	Premiums on Corporate Surety Bonds	0	350	240
	TOTAL PROPERTY ASSESSOR	774,928	760,539	860,278
52400	COUNTY TRUSTEE'S OFFICE	Actual 23-24	Estimated 24-25	Proposed 25-26
101	County Official	102,042	107,144	110,359
106	Deputies	160,874	178,607	193,622
186	Longevity Pay	2,760	2,899	3,598
201	Social Security	19,405	21,112	23,530
204	State Retirement	21,254	25,257	26,913
205	Employee & Dependent Insurance	56,205	59,114	65,088
206	Life Insurance	221	232	255
208	Dental Insurance	1,851	1,933	1,984
307	Communication	3,662	3,524	4,400
320	Dues & Memberships	1,112	1,163	1,200
332	Legal Notices, Recording, Court Costs	1,000	1,856	2,000
337	Maintenance & Repair Services Office Equipment	15,887	15,670	17,250
349	Printing, Stationery and Forms	3,934	3,071	4,000
355	Travel	912	3,472	3,500
399	Contracted Service	36,236	43,668	52,000
435	Office Supplies	2,722	2,777	3,300
508	Premiums on Corporate Surety Bonds	7,937	7,937	7,937
599	Other Charges	1,675	550	1,900
709	Data Processing Equipmen	200	1,288	4,000
	TOTAL COUNTY TRUSTEE'S OFFICE	439,889	481,274	526,836
52500	COUNTY CLERK'S OFFICE	Actual 23-24	Estimated 24-25	Proposed 25-26
101	County Official	102,042	107,144	110,359
106	Deputies	443,172	506,805	625,853
186	Longevity Pay	13,954	15,314	20,238
201	Social Security	41,712	47,000	57,868
204	State Retirement	44,734	55,061	66,189
205	Employee & Dependent Insurance	125,815	138,209	151,872
206	Life Insurance	466	494	543
208	Dental Insurance	3,920	4,662	4,628
307	Communication	5,721	6,375	7,500
320	Dues & Memberships	842	1,193	1,200
337	Maintenance & Repair Service Office	28,061	29,491	36,000
348	Postal Charges	0	3,968	6,000
349	Printing, Stationey and Forms	4,479	6,000	6,000
355	Travel	174	152	1,000

General Fund
Fiscal Year 25-26

435	Office Supplies	15,884	15,803	18,000
508	Premiums on Corporate Surety Bonds	0	0	275
709	Data Processing Equipment	26,700	16,300	0
	TOTAL COUNTY CLERK'S OFFICE	857,676	953,969	1,113,526
	TOTAL FINANCE	2,659,706	2,794,866	3,161,187
53100	CIRCUIT COURT	Actual 23-24	Estimated 24-25	Proposed 25-26
101	County Official	102,042	107,144	110,359
106	Deputies	382,021	476,462	535,790
169	Temporaty/Part-time Personnel	37,194	0	0
186	Longevity Pay	9,571	10,701	11,534
194	Jury & Witness Fees	15,602	19,247	35,000
201	Social Security	40,403	45,125	50,449
204	State Retirement	39,491	49,103	57,704
205	Employee & Dependent Insurance	105,307	117,431	141,024
206	Life Insurance	400	428	507
208	Dental Insurance	3,593	3,637	4,298
299	Other Finge Benefits	0	0	1,786
307	Communication	3,833	3,992	6,000
320	Dues & Memberships	1,147	1,198	1,400
322	Evaluation & Testing	800	800	0
337	Maintenance & Repair Service Office			
	Equipment	41,850	48,892	68,600
349	Printing, Stationery and Forms	9,351	7,758	11,000
355	Travel	0	0	400
435	Office Supplies	8,509	8,948	12,000
709	Data Processing Equipment	32,074	76,243	24,000
	TOTAL CIRCUIT COURT	833,188	977,109	1,071,851
53300	GENERAL SESSIONS COURT	Actual 23-24	Estimated 24-25	Proposed 25-26
102	Judge	191,864	199,730	205,522
161	Secretary	44,811	72,767	97,850
169	Temporaty/Part-time Personnel	16,651	0	0
186	Longevity Pay	896	1,065	1,482
196	In Service Training	825	505	1,500
201	Social Security	17,794	19,231	23,321
204	State Retirement	19,006	23,796	26,675
205	Employee & Dependent Insurance	9,678	26,666	32,544
206	Life Insurance	104	157	171
208	Dental Insurance	327	1,099	1,322
307	Communication	670	1,280	2,500
320	Dues & Memberships	1,650	650	2,000
349	Printing, Stationery and Forms	242	132	1,000
355	Travel	933	1,749	2,000
435	Office Supplies	1,336	1,414	1,500
437	Periodicals	882	0	2,000
709	Data Processing Equipment	0	0	0
	TOTAL GENERAL SESSIONS COURT	307,669	350,242	401,387

General Fund
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		Actual 23-24	Estimated 24-25	Proposed 25-26
53400	CHANCERY COURT			
101	County Official	102,042	107,144	110,359
106	Deputies	92,624	90,563	343,100
169	Temporary Part-Time Personnel	0	2,499	17,966
186	Longevity Pay	774	1,303	5,600
194	Jury & Witness Fee	0	0	2,000
201	Social Security	14,839	15,288	36,492
204	State Retirement	15,778	17,438	40,168
205	Employee & Dependent Insurance	37,811	39,984	108,480
206	Life Insurance	163	157	291
208	Dental Insurance	1,322	1,312	3,306
307	Communication	1,792	2,484	3,500
320	Dues & Memberships	842	1,238	2,000
331	Legal Services	19,525	49,943	50,000
337	Maintenance & Repair Services-Office			
	Equipment	23,486	29,176	40,000
349	Printing, Stationery and Forms	7,934	7,120	12,000
355	Travel	0	0	600
435	Office Supplies	3,186	2,900	5,000
508	Premiums on Corporate Surety Bonds	0	0	0
708	Communication Equipment	0	18,883	0
709	Data Processing Equipment	13,775	2,848	5,000
719	Office Equipment	0	292	2,500
	TOTAL CHANCERY COURT	335,893	390,573	788,362
53500	JUVENILE COURT			
		Actual 23-24	Estimated 24-25	Proposed 25-26
112	Youth Service Officers	90,765	106,008	204,362
186	Longevity Pay	435	1,767	2,064
196	In-Service Training	0	368	3,000
201	Social Security	6,924	8,205	15,792
204	State Retirement	7,263	9,430	18,062
205	Employee & Dependent Insurance	14,595	19,980	43,392
206	Life Insurance	52	66	144
208	Dental Insurance	517	653	1,322
307	Communication	810	1,364	3,500
322	Evaluation & Training	0	0	0
337	Maintenance & Repair services - Office Equipment	0	0	1,000
355	Travel	465	704	5,000
435	Office Supplies	4,096	2,498	3,000
708	Communication Equipment	0	2,226	0
	TOTAL JUVENILE COURT	125,922	153,269	300,638
53700	JUDICIAL COMMISSIONERS			
		Actual 23-24	Estimated 24-25	Proposed 25-26
101	County Official	97,807	106,353	120,994
105	Supervisor	38,621	41,768	50,690
169	Part-time Personnel	24,121	38,707	50,000
186	Longevity Pay	2,094	2,199	3,106
196	In-Service Training	600	600	1,000

General Fund
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201	Social Security	12,519	14,423	17,518
204	State Retirement	11,418	13,614	20,037
205	Employee & Dependent Insurance	38,712	39,960	43,392
206	Life Insurance	131	132	150
208	Dental Insurance	1,307	1,307	1,322
299	Other Finge Benefits	4,318	5,268	4,210
334	Maintenance Agreement	0	722	722
349	Printing, Stationery and Forms	426	707	1,500
435	Office Supplies	2,112	1,124	2,200
599	Other Charges	98	248	2,000
	TOTAL JUDICIAL COMMISSIONERS	234,284	267,132	318,842
53800	PROBATE COURT	Actual 23-24	Estimated 24-25	Proposed 25-26
161	Secretary(s)	163,642	176,631	0
186	Longevity Pay	3,038	3,835	0
201	Social Security	12,495	13,543	0
204	State Retirement	13,192	15,766	0
205	Employee & Dependent Insurance	48,420	45,732	0
206	Life Insurance	144	132	0
208	Dental Insurance	1,653	1,443	0
320	Dues & Memberships	0	0	0
337	Maintenance & Repair Services-Office			
	Equipment	0	0	0
349	Printing, Stationery and Forms	0	100	0
355	Travel	0	0	0
435	Office Supplies	0	0	0
	TOTAL PROBATE COURT	242,584	257,182	0
53920	COURTROOM SECURITY	Actual 23-24	Estimated 24-25	Proposed 25-26
106	Deputy	138,293	145,277	170,724
169	Part-time Personnel	31,619	71,555	91,233
186	Longevity Pay	3,573	4,212	5,569
196	In Service Training	0	0	0
201	Social Security	12,309	15,161	20,466
204	State Retirement	11,162	12,423	23,409
205	Employee & Dependent Insurance	20,031	18,411	32,544
206	Life Insurance	75	63	108
208	Dental Insurance	708	626	992
299	Other Finge Benefits	1,780	1,887	1,691
451	Uniforms	1,200	877	1,200
499	Other Supplies & Materials	2,022	963	2,200
	TOTAL COURTROOM SECURITY	222,772	271,457	350,135
	TOTAL ADMINISTRATION OF JUSTICE	2,302,312	2,666,964	3,231,215
54110	SHERIFF'S DEPARTMENT	Actual 23-24	Estimated 24-25	Proposed 25-26
101	County Official	112,246	117,858	121,394
106	Deputies	2,336,583	2,684,154	2,991,438
140	Salary Supplements	40,319	79,800	41,600

General Fund
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161	Secretaries	101,106	109,347	149,914
186	Longevity Pay	47,061	51,321	56,600
187	Overtime Pay	76,835	82,400	100,000
189	Other Salaries & Wages	85,061	79,926	71,000
196	In-Service Training	13,268	16,431	35,000
201	Social Security	213,958	239,389	273,715
204	State Retirement	225,691	275,476	315,573
205	Employee & Dependent Insurance	484,828	454,183	596,640
206	Life Insurance	1,759	1,659	1,875
208	Dental Insurance	16,327	15,684	16,861
299	Other Fringe Benefits	24,326	33,173	46,022
307	Communication	26,108	26,653	39,600
320	Dues & Memberships	2,500	2,800	3,050
322	Evaluation & Testing	2,700	2,250	5,000
323	Explosive And Drilling Services	0	9,926	0
336	Maintenance & Repair Services-Equipment	3,665	5,497	5,500
338	Maintenance & Repair Services-Vehicles	102,689	90,042	120,000
349	Printing, Stationery and Forms	1,529	3,110	5,000
355	Travel	9,658	12,053	20,000
368	Drug Treatment	1,982	2,394	3,500
399	Other Contracted Services	63,893	74,768	79,771
425	Gasoline/Diesel	217,555	176,323	202,771
435	Office Supplies	8,000	7,849	8,000
451	Uniforms	28,641	23,532	32,400
499	Other Supplies & Materials	27,861	30,249	42,000
508	Premiums on Corporate Surety Bonds	0	65	500
513	Workman's Compensation Insurance	181,334	210,298	210,298
599	Other Charges	1,707	1,823	2,000
708	Communication Equipment	12,527	14,837	15,000
709	Data Processing Equipment	14,733	14,340	15,000
716	Law Enforcement Equipment	0	0	0
790	Other Equipment	29,949	29,973	30,000
	TOTAL SHERIFF'S DEPARTMENT	4,516,399	4,979,583	5,657,021
54120	Special Patrols	Actual 23-24	Estimated 24-25	Proposed 25-26
106	Deputy(IES)	405,639	452,215	472,930
140	Salary Supplements	0	6,400	0
186	Longevity	5,423	6,194	9,845
196	In Service Training	1,100	2,500	2,500
201	Social Security	31,286	35,481	37,024
204	State Retirement	32,992	40,751	42,347
205	Employee And Dependant Insurance	74,511	79,968	97,632
206	Life Insurance	246	284	324
208	Dental Insurance	2,205	2,450	2,975
299	Other Fringe Benefits	3,194	1,714	1,193
355	Travel	3,165	4,754	12,500
399	Other Contracted Services	0	74,782	45,000
451	Uniforms	960	813	2,000
716	Law Enforcement Equipment	38,880	43,576	46,000
718	Motor Vehicles	48,916	0	0
	TOTAL SPECIAL PATROLS	648,517	751,882	772,270

General Fund
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		Actual 23-24	Estimated 24-25	Proposed 25-26
54150	DRUG ENFORCEMENT			
187	Overtime Pay	22,976	33,912	38,000
201	Social Security	1,583	2,518	2,907
204	State Retirement	1,667	2,898	3,325
	TOTAL DRUG ENFORCEMENT	26,226	39,328	44,232
54210	JAIL			
146	Bus Drivers	46,890	10,063	85,950
160	Guards	2,204,980	2,235,508	2,392,603
162	Clerical Personnel	150,988	162,281	195,318
165	Cafeteria Personnel	130,790	145,690	153,756
169	Temporary/Part-time Personnel	131,514	121,007	166,664
186	Longevity Pay	45,258	46,558	45,658
187	Overtime Pay	60,176	56,703	70,000
189	Other Salaries & Wages	54,627	69,364	54,627
196	In-Service Training	1,762	5,208	6,000
201	Social Security	216,039	220,028	244,655
204	State Retirement	215,495	241,298	265,251
205	Employee & Dependent Insurance	532,682	526,239	607,488
206	Life Insurance	1,819	1,754	2,016
208	Dental Insurance	18,514	17,168	18,514
299	Other Fringe Benefits	43,717	30,853	33,529
312	Contracts with Private Agencies	374,493	387,998	401,190
322	Evaluation & Testing	1,797	2,530	5,000
335	Maintenance & Repair Services-Building	42,000	39,487	45,000
336	Maintenance & Repair Services-Equipment	35,465	35,495	38,000
338	Maintenance & Repair Services- Vehicles	0	628	10,000
340	Medical & Dental Services	103,016	304,090	200,000
355	Travel	4,576	4,978	6,000
410	Custodial Supplies	1,137	985	1,500
422	Food Supplies	326,995	296,060	356,400
435	Office Supplies	6,476	7,290	8,000
451	Uniforms	14,136	18,221	19,080
452	Utilities	291,593	338,407	432,300
499	Other Supplies & Materials	142,569	124,800	157,300
599	Other Charges	27,233	27,804	29,000
708	Communication Equipment	0	36,526	0
716	Law Enforcement Equipment	13,198	181,500	0
718	Motor Vehicles	42,706	0	0
	TOTAL JAIL	5,282,641	5,696,520	6,050,798
54240	JUVENILE SERVICES			
160	Guards	61,709	12,736	48,731
169	Temporary/Part-time Personnel	33,461	40,260	68,760
186	Longevity Pay	2,414	2,672	488
201	Social Security	7,621	8,175	9,097
204	State Retirement	5,305	5,834	4,264
205	Employee & Dependent Insurance	9,678	9,996	10,848

General Fund
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206	Life Insurance	33	35	36
208	Dental Insurance	327	327	331
299	Other Fringe Benefits	2,189	2,447	930
307	Communication	97	323	400
309	Contracts with other agencies	9,280	20,220	20,000
435	Office Supplies	500	218	500
451	Uniforms	1,074	135	1,200
499	Other Supplies and Equipment	6,004	2,478	6,100
	TOTAL JUVENILE SERVICES	139,692	105,857	171,684
54310	FIRE PREVENTION AND CONTROL	Actual 23-24	Estimated 24-25	Proposed 25-26
105	Supervisor/Director	74,117	79,895	83,285
140	Salary Supplements	12,800	8,200	12,800
169	Temporary/Part-time Personnel	78,085	94,854	120,939
186	Longevity Pay	11,274	12,696	15,620
187	Overtime Pay	77,024	82,877	82,877
189	Other Salaries & Wages	402,417	432,484	515,615
196	In-Service Training	13,409	10,104	20,000
199	Other Per Diem & Fees	0	0	35,000
201	Social Security	49,609	53,792	66,314
204	State Retirement	45,955	53,914	65,267
205	Employee & Dependent Insurance	96,075	94,277	108,480
206	Life Insurance	370	367	399
208	Dental Insurance	3,130	2,940	3,306
299	Vacation Buy Back	1,202	1,184	710
307	Communication	5,500	7,962	8,500
309	Contracts with Government Agencies	2,000	2,000	2,000
322	Evaluation & Testing	1,890	9,008	28,000
335	Maintenance & Repair Services-Buildings	44,347	55,925	70,000
336	Maintenance & Repair Services - Equipment	28,878	25,007	40,000
338	Maintenance & Repair Services-Vehicles	78,597	79,031	100,000
355	Travel	684	312	4,000
425	Gasoline/Diesel	32,076	26,513	30,490
435	Office Supplies	4,477	2,641	5,000
451	Uniforms	9,963	10,031	20,000
452	Utilities	41,106	43,689	60,000
499	Other Supplies & Materials	6,165	2,830	5,000
513	Workers Comp	103,050	0	150,000
599	Other Charges	40,470	49,353	50,000
708	Communication Equipment	24,768	23,861	25,000
709	Data Processing Equipment	0	1,700	0
790	Other Equipment	4,146	70,797	4,500
791	Other Construction	4,984	0	0
	TOTAL FIRE PREVENTION AND CONTROL	1,298,568	1,338,242	1,733,101
54410	CIVIL DEFENSE	Actual 23-24	Estimated 24-25	Proposed 25-26
103	Assistant	36,218	39,169	43,056
105	Supervisor/Director	58,317	63,070	70,727
186	Longevity Pay	1,891	1,985	2,276
201	Social Security	7,635	8,230	9,209

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204	State Retirement	8,007	9,438	10,533
205	Employee & Dependent Insurance	18,168	19,980	21,696
206	Life Insurance	111	102	111
208	Dental Insurance	661	653	661
299	Other Fringe Benefits	3,658	3,636	4,317
307	Communication	4,263	5,000	3,500
338	Maintenance & Repair Vehicle	2,898	1,469	3,500
355	Travel	1,227	506	2,000
425	Gasoline/Diesel	1,625	1,780	2,500
435	Office Supplies	1,310	931	3,000
451	Uniforms	1,500	1,795	2,000
499	Other Supplies & Materials	6,093	4,219	7,000
599	Other Charges	8,850	8,339	10,000
708	Communication Equipment	5,526	5,761	6,000
719	Office Equipment	3,263	3,533	5,000
799	Other Capital Outlay	21,608	0	43,378
	TOTAL CIVIL DEFENSE	192,829	179,596	250,463
54420	RESCUE SQUAD	Actual 23-24	Estimated 24-25	Proposed 25-26
312	Contracts With Private Agencies	12,000	12,000	12,000
	TOTAL OTHER EMER MANAGEMENT	12,000	12,000	12,000
54610	COUNTY CORONER/MED EXAMINER	Actual 23-24	Estimated 24-25	Proposed 25-26
199	Other Per Diem & Fees	235,264	272,837	400,000
	TOTAL COUNTY CORONER/MEDICAL EXAMINER	235,264	272,837	400,000
54900	OTHER PUBLIC SAFETY	Actual 23-24	Estimated 24-25	Proposed 25-26
106	Deputies/Reserve	11,936	5,007	10,536
201	Social Security	913	383	806
204	State Retirement	0	0	0
322	Evaluations & Testing	750	150	750
451	Uniforms	1,000	1,000	1,000
499	Other Supplies and Materials	4,629	5,000	5,000
599	Other Charges	4,043	3,991	4,200
709	Data Processing Equipment	120,559	0	0
	TOTAL OTHER PUBLIC SAFETY	143,830	15,531	22,292
	TOTAL PUBLIC SAFETY	12,495,966	13,391,374	15,113,861
55110	LOCAL HEALTH CENTER	Actual 23-24	Estimated 24-25	Proposed 25-26
166	Custodial Personnel	26,334	28,159	31,083
169	Temporary/Part Time Personnel	0	7,548	14,505
186	Longevity Pay	10,961	12,089	12,559
189	Other Salaries (DGA)	871,737	1,082,890	1,452,782
201	Social Security	68,402	84,065	92,928

General Fund
Fiscal Year 25-26

204	State Retirement	71,176	97,545	132,206
205	Employee & Dependent Insurance	164,628	215,289	229,908
206	Life Insurance	540	718	828
208	Dental Insurance	4,959	6,479	7,604
307	Communication	26,000	25,297	30,000
335	Building Maintenance	23,122	11,405	28,000
355	Travel	9,988	17,410	17,500
399	Other Contracted Services	9,132	16,513	81,594
413	Drugs & Medical Supplies	5,110	4,696	5,500
429	Instruction Supplies & Materials	1,569	444	2,000
435	Office Supplies	4,287	4,613	4,500
452	Utilities	29,163	31,830	40,000
499	Other Supplies & Materials	2,992	4,766	5,000
506	Liability Insurance	0	0	8,000
599	Other Charges	1,658	1,734	2,070
707	Building Improvements	353	369,672	180,328
708	Communication Equipment	0	6,957	0
	TOTAL LOCAL HEALTH CENTER	1,332,111	2,030,120	2,378,895
55120	RABIES & ANIMAL CONTROL	Actual 23-24	Estimated 24-25	Proposed 25-26
106	Deputy	77,323	86,004	97,480
169	Part Time Personnel	11,318	12,331	23,255
186	Longevity Pay	1,789	1,879	736
196	In Service Training	0	0	2,000
201	Social Security	6,947	7,823	9,435
204	State Retirement	6,427	7,963	8,757
205	Employee & Dependent Insurance	18,646	19,518	21,696
206	Life Insurance	66	72	72
208	Dental Insurance	653	653	661
299	Other Fringe Benefits	1,229	2,974	1,861
307	Communication	414	0	0
355	Travel	155	0	1,000
425	Gasoline	3,938	3,996	4,000
435	Office Supplies	0	0	200
451	Uniforms	1,188	1,022	1,200
499	Other Supplies & Materials	4,399	3,024	5,000
	TOTAL RABIES & ANIMAL CONTROL	134,492	147,258	177,354
55130	AMBULANCE SERVICE	Actual 23-24	Estimated 24-25	Proposed 25-26
105	Supervisor/Director	74,256	80,308	83,285
131	Medical Personnel	1,704,860	1,575,468	1,865,000
140	Salary Supplements	0	24,800	0
161	Secretary	80,304	85,477	88,334
169	Part-Time Personnel	335,254	346,269	441,493
186	Longevity Pay	46,623	45,557	57,064
187	Overtime Pay	1,225,370	1,328,420	1,328,420
196	In-Service Training	41,285	31,680	45,000
201	Social Security	263,370	264,749	295,891

General Fund
Fiscal Year 25-26

204	State Retirement	239,074	258,292	299,807
205	Employee & Dependent Insurance	450,011	425,882	553,248
206	Life Insurance	1,648	1,417	1,911
208	Dental Insurance	14,714	14,012	16,861
299	Other Fringe Benefits	2,940	4,199	4,267
307	Communication	15,000	19,136	20,000
308	Consultants	6,627	5,640	10,000
309	Contracted Services	112,885	183,880	106,431
318	Debt Collection Services	0	0	2,000
334	Maintenance Agreements	3,340	11,126	28,000
335	Maintenance & Repair Services-Buildings	10,285	8,671	12,000
337	Maintenance & Repair Services - Office Equipment	0	0	1,500
338	Maintenance & Repair Services-Vehicles	75,799	97,120	85,000
355	Travel	656	97	1,500
399	Contracted Services	227,469	229,979	230,000
413	Drugs & Medical Supplies	277,253	340,838	375,000
425	Gasoline/Diesel	154,149	133,995	154,095
435	Office Supplies	7,877	8,596	15,000
451	Uniforms	24,634	17,222	25,000
452	Utilities	16,796	14,919	20,000
499	Other Supplies & Materials	13,173	17,613	20,000
513	Workers Comp	320,167	336,130	445,830
599	Other Charges	7,682	8,820	17,500
708	Communication Equipment	8,214	16,771	12,500
718	Motor Vehicles	121,059	262,356	0
735	Health Equipment	0	761,026	0
	TOTAL AMBULANCE SERVICE	5,882,774	6,960,466	6,661,937
55170	ALCOHOL AND DRUG PROGRAMS	Actual 23-24	Estimated 24-25	Proposed 25-26
103	Assistant	48,603	52,564	64,898
105	Supervisor/Director	49,582	53,623	78,527
186	Longevity Pay	3,927	4,124	5,737
201	Social Security	7,915	8,588	11,663
204	State Retirement	8,419	9,983	13,340
205	Employee & Dependent Insurance	19,356	19,980	21,696
206	Life Insurance	102	102	111
208	Dental Insurance	653	653	661
299	Other Fringe Benefits	3,121	3,776	3,293
	TOTAL ALCOHOL AND DRUG PRGM	141,678	153,393	199,926
55190	OTHER LOCAL HEALTH SERVICES	Actual 23-24	Estimated 24-25	Proposed 25-26
106	Deputy(ies)	0	3,311	4,517
169	Part Time Personnel	0	15,792	15,792
196	In-Service Training	0	0	0
201	Social Security	0	1,467	1,764
204	State Retirement	0	290	395
355	Travel	0	0	0
425	Gasoline	0	15,000	15,000
451	Uniforms	0	2,297	4,250
718	Motor Vehicles	0	39,446	44,000
790	Other Equipment	453	19,568	20,000

General Fund
Fiscal Year 25-26

	TOTAL OTHER LOCAL HEALTH SERVICES	453	97,171	105,718
55390	APPROPRIATION TO STATE	Actual 23-24	Estimated 24-25	Proposed 25-26
316	Contribution	55,930	55,930	55,930
	TOTAL APPROPRIATION TO STATE	55,930	55,930	55,930
55510	General Welfare Assistance	Actual 23-24	Estimated 24-25	Proposed 25-26
310	Contracts With Other Public Agencies	0	400,239	0
	TOTAL APPROPRIATION TO STATE	0	400,239	0
55900	OTHER PUBLIC HEALTH			
	ANIMAL SHELTER	Actual 23-24	Estimated 24-25	Proposed 25-26
149	Laborers	52,168	47,120	65,021
164	Attendant	46,540	50,333	65,343
169	Part-time Personnel	75,798	87,026	110,958
186	Longevity Pay	1,660	1,604	2,550
201	Social Security	13,431	14,253	18,809
204	State Retirement	8,164	8,814	11,804
205	Employee & Dependent Insurance	28,656	27,916	29,988
206	Life Insurance	132	130	147
208	Dental Insurance	980	925	992
299	Other Fringe Benefits	1,689	1,790	1,993
307	Communication	1,540	1,668	2,100
334	Maintenance Agreement	0	0	500
338	Vehicle Maintenance	0	0	1,500
340	Medical Services	15,052	18,000	18,000
399	Other Contracted Services	2,049	2,500	2,900
425	Gasoline	206	83	96
452	Utilities	20,136	21,949	35,000
499	Other Supplies & Materials	26,458	26,850	30,000
599	Other Charges	0	480	820
707	Building Improvements	571	50	5,000
718	Motor Vehicles	155,820	0	0
	TOTAL ANIMAL SHELTER	451,050	311,493	403,521
	TOTAL PUBLIC HEALTH & WELFARE	7,998,488	10,156,070	9,983,280
56300	SENIOR CITIZENS ASSISTANCE	Actual 23-24	Estimated 24-25	Proposed 25-26
312	Contracts with Private Agencies	35,000	30,000	30,000
	TOTAL SENIOR CITIZENS ASSIST	35,000	30,000	30,000
56500	LIBRARIES	Actual 23-24	Estimated 24-25	Proposed 25-26
105	Supervisor/Director	64,718	69,993	80,059
106	Deputy	46,796	50,610	57,894
129	Librarians	170,046	183,894	223,441
149	Laborers	24,498	26,495	28,447
169	Temporary/Part-time Personnel	165,106	214,744	273,799
186	Longevity Pay	8,873	9,445	12,059
196	In Service Training	4,699	4,699	6,000

General Fund
Fiscal Year 25-26

201	Social Security	36,763	42,172	52,141
204	State Retirement	25,751	30,104	34,626
205	Employee & Dependent Insurance	67,828	69,930	86,784
206	Life Insurance	262	256	302
208	Dental Insurance	2,314	2,613	2,645
299	Other Fringe Benefits	6,957	3,614	5,885
307	Communication	11,226	11,083	11,650
320	Dues & Memberships	1,738	1,245	2,150
334	Maintenance Agreements	38,952	42,843	52,594
335	Maintenance & Repair Services Buildings	32,532	34,237	32,800
337	Maintenance & Repair Services Office Equipment	3,331	5,244	3,500
348	Postal Charges	3,000	0	3,000
410	Custodial Supplies	6,604	7,798	9,100
432	Library Books	105,714	109,201	120,000
435	Office Supplies	33,708	35,034	39,600
437	Periodicals	6,274	6,845	8,000
452	Utilities	71,285	67,948	84,000
599	Other Charges	1,515	1,736	0
709	Data Processing Equipment	17,034	2,714	0
	TOTAL LIBRARIES	957,524	1,034,499	1,230,477
56700	PARKS AND FAIR BOARDS	Actual 23-24	Estimated 24-25	Proposed 25-26
105	Supervisor/Director	47,336	51,194	69,119
166	Custodial Personnel	90,760	97,631	115,155
169	Part-time Personnel	4,000	0	14,000
186	Longevity Pay	2,417	2,944	4,136
187	Overtime Pay	4,589	3,322	5,000
201	Social Security	11,525	12,067	16,228
204	State Retirement	11,406	14,027	17,336
205	Employee & Dependent Insurance	26,750	39,133	43,392
206	Life Insurance	144	147	147
208	Dental Insurance	1,225	980	1,322
299	Other Fringe Benefits	2,759	5,215	4,718
302	Advertising	6,094	5,635	8,500
307	Communication	2,513	3,003	3,500
335	Maintenance and Repair Services-Building	5,000	3,849	5,000
399	Other Contracted Services	2,761	25,000	2,800
410	Custodial Supplies	1,463	1,051	1,500
425	Gasoline/Diesel	3,742	2,630	3,025
451	Uniforms	921	0	1,200
452	Utilities	49,076	53,159	60,000
499	Other Supplies & Materials	32,270	28,772	41,800
707	Building Improvements	6,200	0	0
708	Communication Equipment	0	76,206	22,657
712	Heating and Air Conditioning Equipment	0	0	5,700
790	Other Equipment	97,810	0	0
	TOTAL PARKS AND FAIR BOARDS	410,761	425,965	446,235
56900	OTHER SOCIAL, CULTURAL & REC	Actual 23-24	Estimated 24-25	Proposed 25-26
312	Contracts With Private Agencies	17,100	17,100	17,100

General Fund
Fiscal Year 25-26

	TOTAL OTHER SOCIAL, CULT & REC	17,100	17,100	17,100
	TOTAL SOCIAL, CULTURAL & REC	1,420,385	1,507,563	1,723,812
57100	AGRICULTURE EXTENSION SERVICE	Actual 23-24	Estimated 24-25	Proposed 25-26
140	Salary Supplements	132,461	121,463	146,441
307	Communication	2,750	2,754	2,800
355	Travel	3,600	4,200	4,200
435	Office Supplies	2,549	2,268	2,577
	TOTAL AG EXTENSION SERVICE	141,360	130,685	156,018
57500	SOIL CONSERVATION	Actual 23-24	Estimated 24-25	Proposed 25-26
103	Assistant	40,985	44,325	55,973
161	Secretary	45,380	49,078	60,840
186	Longevity Pay	2,840	2,982	3,833
201	Social Security	6,809	7,359	9,229
204	State Retirement	7,136	8,434	10,557
205	Employee & Dependent Insurance	19,356	19,980	21,696
206	Life Insurance	66	66	72
208	Dental Insurance	653	653	661
307	Communications	0	0	120
320	Dues & Memberships	1,330	1,330	1,340
332	Legal Notices, Recording & Court Costs	935	1,078	1,200
355	Travel	4,718	5,000	6,000
435	Office Supplies	750	711	750
	TOTAL SOIL CONSERVATION	130,958	140,996	172,271
	TOTAL AG & NATURAL RESOURCES	272,318	271,681	328,289
58110	TOURISM	Actual 23-24	Estimated 24-25	Proposed 25-26
312	Contract(Tourism)	85,000	85,000	85,000
	TOTAL TOURISM	85,000	85,000	85,000
58190	OTHER ECONOMIC AND COMMUNITY DEVELOPMENT	Actual 23-24	Estimated 24-25	Proposed 25-26
309	Contracts with Government agencies	52,500	0	250,000
312	Contract with Chamber	0	52,500	52,500
399	Other Contracted Services	0	0	156,016
705	Bridge Construction	0	50,000	0
708	Communication Equipment	0	0	98,864
791	Other Construction	43,103	356,977	49,868
799	Other Capital Outlay	0	13,000	121,427
	TOTAL OTHER ECONOMIC AND COMMUNITY DEVELOPMENT	95,603	472,477	728,675
58300	VETERAN'S SERVICES	Actual 23-24	Estimated 24-25	Proposed 25-26

General Fund
Fiscal Year 25-26

101	County Official	41,824	45,232	46,902
161	Secretary	33,036	35,729	38,111
169	Part-time	3,959	15,243	19,435
186	Longevity	870	1,306	1,422
201	Social Security	5,894	7,387	8,099
204	State Retirement	6,058	7,198	7,563
205	Employee & Dependent Insurance	19,368	19,980	21,696
206	Life Insurance	102	102	111
208	Dental Insurance	653	653	661
307	Communication	1,273	1,250	1,800
334	Maintenance Agreements	898	939	1,860
355	Travel	1,776	3,371	2,800
435	Office Supplies	1,925	1,850	2,100
	TOTAL VETERAN'S SERVICES	117,636	140,240	152,560
58400	OTHER CHARGES	Actual 23-24	Estimated 24-25	Proposed 25-26
506	Liability Insurance	645,782	849,872	994,063
510	Trustee's Commission	494,374	508,698	500,000
599	Other Charges	30,409	45,180	75,000
	TOTAL OTHER CHARGES	1,170,565	1,403,749	1,569,063
58500	CONTRIBUTIONS TO OTHER AGENCIES	Actual 23-24	Estimated 24-25	Proposed 25-26
316	Contribution	130,690	67,840	73,500
	TOTAL CONTRIBUTIONS	130,690	67,840	73,500
58600	EMPLOYEE BENEFITS	Actual 23-24	Estimated 24-25	Proposed 25-26
188	Bonus Payments	0	0	0
201	Social Security	0	0	0
204	State Retirement	0	0	0
207	Medical Insurance (Retirees)	72,562	70,599	81,448
210	Unemployment Compensation	15,515	15,762	40,000
340	Medical & Dental Services	0	0	1,000
513	Workman's Compensation Insurance	19,629	13,952	38,500
	TOTAL EMPLOYEE BENEFITS	107,706	100,313	160,948
58900	MISCELLANEOUS	Actual 23-24	Estimated 24-25	Proposed 25-26
348	Postal Charges	75,321	74,908	95,000
599	Other Charges	298	73	500
	TOTAL MISCELLANEOUS	75,619	74,981	95,500
	TOTAL OTHER OPERATIONS	1,782,819	2,344,600	2,865,246
	TOTAL ESTIMATED EXPENDITURES	35,113,013	40,000,170	43,865,056
99000	OTHER SOURCES (USES)			
99100	TRANSFERS OUT	2,300,000	6,095,011	0
	TOTAL OTHER USES	2,300,000	6,095,011	0

General Fund
Fiscal Year 25-26

	TOTAL ESTIMATED EXPENDITURES	37,413,013	46,095,181	43,865,056
	& OTHER USES			
	Over/Under (-)	6,121,193	3,294,569	-165,528
	Beginning Fund Balance 07/01	19,252,941	25,374,134	28,668,703
	Adjustments/Encumbrances			
	Ending Fund Balance 06/30	25,374,134	28,668,703	28,503,176

Capital Request
FY 25-26

<u>Department</u>	<u>Description</u>	<u>Amount</u>
Election	(27) Ipads	\$ 15,200.00
Election	Bathroom	\$ 9,000.00
Register of Deeds	Furnishings for New Office	\$ 2,500.00
County Maintenance	(3) Roofs	\$ 52,000.00
County Maintenance	WSHP Hvac @ Justice Center	\$ 60,000.00
County Maintenance	HVAC @ Complex	\$ 30,000.00
County Maintenance	Painting & New Baseboards @ AG Extension	\$ 8,000.00
County Maintenance	New Flooring @ AG Extension	\$ 10,000.00
Finance	(10) Replacement Chairs (\$250/each)	\$ 2,500.00
Finance	File Cabinets, Bookshelves, Storage Racks	\$ 5,000.00
Trustee	Server & (6) Desktop Computers	\$ 12,950.00
Circuit Court	(14) Juror Seats	\$ 16,000.00
Circuit Court	Touchscreen Monitor & Visualizer	\$ 12,000.00
General Sessions	Color Printer	\$ 500.00
General Sessions	Laptop	\$ 700.00
Juvenile Court	(2) Desk & Chairs	\$ 4,000.00
Juvenile Court	(2) Printers	\$ 700.00
Juvenile Court	(2) Computers	\$ 1,400.00
Juvenile Court	Chair	\$ 500.00
Clerk & Master	Security System	\$ 5,000.00
Judicial Commissioners	Desk	\$ 2,000.00
Sheriff	(5) Vehicles	\$ 300,000.00
Jail	(2) Water Pumps	\$ 19,800.00
Jail	Door Control Board	\$ 14,781.00
Jail	HVAC Controls	\$ 41,560.00

Final

Capital Request
FY 25-26

Jail	(2) Hvac Units	\$	38,800.00
Jail	Sally Port Doors	\$	5,900.00
Jail	(10) Windows	\$	15,890.00
Jail	Ice Maker	\$	3,300.00
Jail	Freezer	\$	7,200.00
Fire	Rescue Tools	\$	40,000.00
Fire	Brush Truck	\$	75,000.00
Fire	Parking Lot Repair	\$	60,000.00
Fire	AED's	\$	20,000.00
Fire	127 North Property	\$	-
Engineering	Core Infrastructure	\$	785,064.00
Engineering	Microwave Hop	\$	132,935.00
Engineering	(2) Hvac Units for Towers	\$	14,000.00
Health	Roof Repairs	\$	1,000.00
Health	Floor Resurfacing	\$	4,000.00
Health	Painting	\$	2,000.00
Health	Landscaping	\$	2,000.00
Ems	(3) Ambulance Remounts	\$	420,000.00
Ems	(4) Stairchairs	\$	80,000.00
Animal Shelter	(4) Incinerator Grates	\$	2,500.00
Animal Shelter	Desktop Computer	\$	1,100.00
Animal Shelter	Laptop Computer	\$	1,100.00
Preservation of Records	(3) Laptop Computers	\$	3,600.00
Libraries	Repair of Portable Partition	\$	15,000.00
Libraries	M.R. Tv	\$	7,600.00
Complex	Dump Truck	\$	75,000.00

Final

Capital Request
FY 25-26

Complex	Asphalt Sealing	\$	24,900.00
Complex	(3) Gates	\$	8,650.00
Sanitation	(2) 5 Yd Heavy Duty Compactor	\$	75,000.00
Sanitation	(5) 40Yd Receiver Box	\$	80,000.00
Sanitation	(3) Site Upgrades (Paving, Fencing, Etc)	\$	80,000.00
Sanitation	(5) Security Cameras	\$	10,000.00
Sanitation	Used Backhoe	\$	100,000.00
	Total	\$	2,817,630.00

Departments with Technology Funds

Libraries	(4) Laptop Computers	\$	4,800.00
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Courthouse Maintenance
Fiscal Year 2025-2026

Cumberland County, Tennessee				
Courthouse and Jail Maintenance Fund				
Statement of Proposed Operations				
For The Fiscal Year Ending June 30, 2026				
Account	Description	Actual 23-24	Estimated 24-25	Proposed 25-26
	Estimated Revenue			
	Local Taxes			
40260	Litigations Tax - Special Purpose	36,477	34,071	38,404
	Total Local Taxes	36,477	34,071	38,404
	Other Local Revenue			
44110	Interest Earned	4,090	4,090	0
44540	Sale of Property	0	0	0
	Total Other Local Revenue	4,090	4,090	0
49000	Other Sources (non revenue)			
49200	Notes Issued	0	0	0
49800	Transfer In	2,000,000	5,900,000	0
	Total Other Sources	2,000,000	5,900,000	0
	Total Estimated Revenues	2,040,567	5,938,161	38,404
	Estimated Expenditures			
51000	General Government			
51800	County Buildings	Actual 23-24	Estimated 24-25	Proposed 25-26
335	Maintenance and Repair Service Bldgs	0	0	15,000
706	Building Construction	1,488,924	4,422,190	1,477,810
707	Building Improvements	0	29,548	170,452
	Total	1,488,924	4,451,738	1,663,262
58000	Other Operations			
58400	Other Charges			
510	Trustee's Commission	370	339	1,000
	Total	370	339	1,000
82100	Principal			
82110	General Government			
602	Principal on Notes	0	0	
	Total	0	0	
	Total Estimated Expenditures	1,489,294	4,452,077	1,664,262
	Over/Under(-)	551,273	1,486,084	-1,625,858
	Beginning Fund Balance 07/01	536,454	1,087,727	2,573,811
	Ending Fund Balance 06/30	1,087,727	2,573,811	947,953
	Balance	1,087,727	2,573,811	947,953

Sanitation Department
Fiscal Year 25-26

Solid Waste/Sanitation Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2026				
Account	Description			
No.		Actual 23-24	Estimated 24-25	Proposed 25-26
	Estimated Revenues			
40000	Local Taxes			
40110	Current Property Taxes	2,778,474	2,812,773	2,836,553
40120	Trustee's Collection Prior Year	85,634	97,574	97,574
40130	Cir Clek/CI & Master Collectio	36,356	32,850	32,850
40140	Intrest & Penalty	40,511	35,776	35,776
40150	Pick- Up Taxe	0	0	0
	Total Local Taxes	2,940,975	2,978,973	3,002,753
43000	Charges for Current Services			
43100	General Service Charges			
43110	Tipping Fees	26,456	42,485	34,471
43116	Surcharge-Waste Tire Dips	69,358	80,000	80,000
	Total Charges for Current S	95,814	122,485	114,471
44000	Other Local Revenues			
44100	Recurring Items			
44145	Sale of Recycled Materials	386,452	413,946	400,199
44170	Miscellaneous Refunds	40	798	100
	Total Other Local Revenue	386,492	414,744	400,299
44500	Nonrecurring Items			
44530	Sale of Equipment	0	0	0
44540	Sale of Property	0	0	0
44560	Damages Recovered From Ir	0	0	0
44990	Other Local Revenues	0	0	0
	Total NonRecurring Items	0	0	0
46000	State of Tennessee			
46100	General Government Grants			
46430	Litter Program	48,007	63,000	63,000
46980	Other State Grants	51,570	131,702	0
	Total State of Tennessee	99,577	194,702	63,000
48000	Other Governments & Citizens Groups			
48100	Other Governments			
48140	Contracted Services	2,865	2,865	2,865
48610	Donations	0	0	0
	Total Other Governments	2,865	2,865	2,865
49000	Other Sources			
49600	Proceeds From Sale of Capit	0	0	0
49700	Insurance Recovery	0	0	0
49800	Transfers In			
	Total Other Sources	0	0	0
	Total Est. Revenues & Othe	3,525,723	3,713,769	3,583,388

Sanitation Department
Fiscal Year 25-26

	Estimated Expenditures			
55000	Public Health & Welfare			
55731	Waste Pickup	Actual 23-24	Estimated 24-25	Proposed 25-26
149	Laborers	192,150	225,533	257,026
169	Part-time Personnel	13,400	22,463	28,641
186	Longevity Pay	2,634	2,903	4,081
187	Overtime	89	0	1,000
201	Social Security	16,845	19,265	20,281
204	State Retirement	16,210	20,106	23,197
205	Employee & Dependent Insur	45,047	49,980	65,088
206	Life Insurance	199	143	216
208	Dental Insurance	1,524	1,646	1,984
299	Other Fringe Benefits	0	1,351	3,007
338	Vehicle Maintenance	85,844	85,000	85,000
412	Diesel Fuel	57,553	50,475	60,461
451	Uniforms	1,186	1,439	2,100
499	Other Supplies & Materials	5,006	13,974	14,000
718	Motor Vehicles	0	0	
	Total Waste Pickup	437,687	494,278	566,082
55732	Convenience Centers	Actual 23-24	Estimated 24-25	Proposed 25-26
169	Part-time Personnel	576,748	617,928	787,859
187	Overtime Pay	470	0	1,000
201	Social Security	43,205	47,272	60,348
312	Contracts with Private Agenc	856,220	895,629	870,000
330	Lease Payments	4,100	4,100	4,600
451	Uniforms	5,484	5,999	6,000
452	Utilities	27,218	35,355	36,000
499	Other Supplies & Materials	31,062	38,082	40,000
707	Building Improvements	4,475	15,353	30,000
724	Site Development	36,014	46,786	60,000
	Total Convenience Centers	1,584,996	1,706,503	1,895,807
55751	Recycling Center	Actual 23-24	Estimated 24-25	Proposed 25-26
105	Director Solid Waste	56,545	61,153	69,950
149	Laborers	242,331	255,155	515,923
169	Part-time Personnel	108,851	142,169	181,266
186	Longevity Pay	4,905	7,360	7,742
187	Overtime	0	0	1,200
189	Other Salaries & Wages	40,985	44,325	64,896
189	Social Security	34,536	39,107	59,745
204	State Retirement	29,209	34,160	58,153
205	Employee & Dependent Insur	97,286	107,711	173,568
206	Life Insurance	327	327	346
208	Dental Insurance	3,294	3,462	5,290
299	Other Fringe Benefits	5,352	3,238	4,894
302	Advertising	2,000	1,645	2,000
312	Contracts with Private Agenc	209,957	165,959	215,000
355	Travel	1,200	1,514	2,000
412	Diesel Fuel	14,999	10,855	16,751
435	Office Supplies	1,931	1,973	2,000
451	Uniforms	2,677	1,932	2,900
452	Utilities	35,227	36,930	40,000
499	Other Supplies & Materials	76,775	80,000	80,000

Sanitation Department
Fiscal Year 25-26

707	Building Improvements	9,544	9,805	10,000
718	Motor Vehicles	0	0	0
790	Other Equipment	85,114	0	0
	Total Recycling Center	1,063,045	1,008,782	1,513,624
55770	Post Closure Care Cost	Actual 23-24	Estimated 24-25	Proposed 25-26
169	Part-time Personnel	0	0	17,370
201	Social Security	0	0	1,329
366	Contracts for Post Closure C	82,792	99,988	100,000
452	Utilities	2,000	2,000	4,000
499	Other Supplies & Materials	23,288	22,000	22,000
599	Other Charges	13,597	9,239	10,000
	Total Landfill Operation & I	121,677	133,227	154,699
58000	Other General Government	Actual 23-24	Estimated 24-25	Proposed 25-26
58400	Other Charges			
510	Trustee's Commission	59,443	61,027	63,000
	Total Other Charges	59,443	61,027	63,000
58600	Employee Benefits			
188	Bonus Payments	0	0	0
201	Social Security	0	0	0
204	State Retirement	0	0	0
210	Unemployment Compensation	2,781	2,713	7,000
513	Worker's Compensation	46,328	60,281	60,632
	Total Employee Benefits	49,109	62,995	67,632
60000	Highways			
64000	Litter and Trash Collection	Actual 23-24	Estimated 24-25	Proposed 25-26
106	Deputies	63,461	68,462	83,096
186	Longevity Pay	1,439	1,859	2,134
201	Social Security	4,957	5,472	6,520
204	State Retirement	5,192	6,267	7,458
205	Employee & Dependent Insur	19,356	19,980	21,696
206	Life Insurance	50	72	72
208	Dental Insurance	653	657	661
299	Other Fringe Benefits	0	1,303	0
355	Travel	425	1,100	1,000
412	Diesel Fuel	4,198	4,500	4,500
499	Other Supplies & Materials	9,301	9,313	10,000
	Total Litter and Trash Colle	109,032	118,986	137,137
68000	Capital Outlay	Actual 23-24	Estimated 24-25	Proposed 25-26
790	Other Equipment	139,097	350,285	0
	Total Capital Outlay	139,097	350,285	0
	Total Estimated Expenditur	3,564,086	3,936,082	4,397,980
	Over/Under(-)	-38,363	-222,314	-814,593
	Beginning Fund Balance 07/0	1,591,288	1,552,925	1,330,611
	Ending Fund Balance 06/30	1,552,925	1,330,611	516,018

Special Purpose
(121)
Fiscal Year 20245-2026

Cumberland County, Tennessee				
Special Purpose				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2026				
		Actual 23-24	Estimated 24-25	Proposed 25-26
40000	Local Taxes	0	0	
47000	Federal Government	0	0	
49000	Other Sources	24,802	0	0
	Total Revenues and Other Sources	24,802	0	0
58190	Other Economic And Community Development	29,179		
791	Other Construction	2,327,752	0	2,767,871
99000	Other Uses			
99100	Transfers Out	2,000,000	0	2,900,000
	Total Expenditures and Other Uses	4,356,931	0	5,667,871
	Revenue over (under) Expenditure	(4,332,129)	0	(5,667,871)
	Beginning Fund Balance 7/1	10,000,000	5,667,871	5,667,871
	Ending Fund Balance 6/30	5,667,871	5,667,871	0

Drug Fund
Fiscal Year 2025-2026

Cumberland County, Tennessee				
Drug Control Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2026				
Account No.	Description	Actual 23-24	Estimated 24-25	Proposed 25-26
	Estimated Revenues			
42000	Fines, Forfeitures and Penalties			
42341	Drug Court Fees	0	0	0
42600	<u>Other Courts In County</u>			
42640	Drug Control Fines	20,876	7,808	14,342
42900	<u>Other Fines, Forfeitures & Penalties</u>			
42910	Proceeds from Confiscated Property	118,811	27,206	100
	Total Fines, Forfeitures and Penalties	139,687	35,014	14,442
44000	Other Local Revenues			
44100	Recurring Items			
44170	Miscellaneous Refunds	0	0	0
44570	Nonrecurring Items			
44530	Sale of Equipment	0	0	0
44570	Contributions & Gifts		0	0
	Total Nonrecurring Items	0	0	0
49700	Insurance Recovery			
	Total Estimated Revenue	139,687	35,014	14,442
	Estimated Expenditures			
54000	Public Safety	Actual 23-24	Estimated 24-25	Proposed 25-26
54150	Drug Enforcement			
196	In Service Training	800	0	800
338	Maintenance & Repair - Vehicles	2,301	1,524	4,000
355	Travel	0	0	1,500
499	Other Supplies & Materials	25,236	8,637	25,000
706	Building Construction	24,475	12,091	0
716	Law Enforcement Equipment	9,200	17,382	0
718	Motor Vehicles	55,132	52,574	50,000
	Total Drug Enforcement	117,144	92,208	81,300
58000	Other Charges			
58400	Other Charges			
510	Trustee' s Commission	248	82	400
	Total Other Charges	248	82	400
	Total Estimated Expenditures	117,392	92,290	81,700
	Over/Under(-)	22,295	-57,276	-67,258
	Beginning Fund Balance 07/01	405,483	427,778	370,502
	Ending Fund Balance 06/30	427,778	370,502	303,244

Other General Government
Special Revenue Fund (127)
Fiscal Year 2025-2026

Cumberland County, Tennessee					
Other General Government Special Revenue Fund					
Statement of Proposed Operations					
For the Fiscal Year Ending June 30, 2026					
			Actual 23-24	Estimated 24-25	Proposed 25-26
44000		Other Local Revenues	-	-	
44110		Investment Income	75,789	82,330	-
47000		Federal Government	-	2,102,498	-
		Total Revenues and Other Sources	75,789	2,184,828	-
58000		Other Operations			
58831		American Rescue Plan Act Grant #1	-	-	
791		Other Construction	-	428,955	1,845,275
99000		Other Uses			
99100		Transfers Out	-	-	-
		Total Expenditures and Other Uses	-	428,955	1,845,275
		Revenue over (under) Expenditure	75,789	1,755,873	(1,845,275)
		Beginning Fund Balance 07/01	13,613	89,402	1,845,275
		Ending Fund Balance 06/30	89,402	1,845,275	(0)

Other Special Revenue Fund
Railroad Authority
Fiscal Year 2025-2026

Cumberland County, Tennessee			
Other Special Revenue Fund - RAILROAD AUTHORITY			
Statement of Proposed Operations			
For the Fiscal Year Ending June 30, 2026			
Account Description	Actual 23-24	Estimated 24-25	Proposed 25-26
Estimated Revenues			
44000 Other Local Revenues			
44145 Sale of Recycled Materials	0	0	0
Total Other Local Revenues	0		
46000 State of Tennessee	\$ 488,004	0	0
46100 General Government Grants	0	0	0
46190 Other General Government Grants	0	1,919	100,000
Total State of Tennessee	488,004	1,919	100,000
48000 Other Governments and Citizens Groups			
48990 Other	1,474,607	0	
Total Other Governments & Citizens Groups	1,474,607	0	0
Total Estimated Revenues	1,962,611	1,919	100,000
	Actual 23-24	Estimated 24-25	Proposed 25-26
Estimated Expenditures			
58000 Other Operations			
58190 Other Economic & Community Development			
510 Trustees Commission	0	0	1,000
Total Economic & Community Development	0	0	1,000
90000 Capital Projects			
91190 Other General Government Projects			
305 Audit Services	0	0	500
399 Other Contracted Services	0	20	400
599 Other Charges	20	1560	100
791 Other Construcion	1960838	0	100,000
Total Other General Government Projects	1,960,858	1,580	101,000
Total Estimated Expenditures	1,960,858	1,580	102,000
Over/Under (-)	1,753	339	-2,000
Estimated Beginning Fund Balance 07/01	72,786	74,539	74,878
Estimated Ending Fund Balance 06/30	74,539	74,878	72,878

Cumberland County, Tennessee				
Highway/Public Works Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2026				
Account No.	Description	<u>Actual 23-24</u>	<u>Estimated 24-25</u>	<u>Proposed 25-26</u>
	ESTIMATED REVENUES			
40000	Local Taxes			
40280	Mineral Severance Tax	219,795	88,147	88,147
	TOTAL LOCAL TAXES	219,795	88,147	88,147
43000	General Service Charges			
43190	Other General Service Charges	3,500	3,500	3,500
	TOTAL GENERAL SERVICE CHARGES	3,500	3,500	3,500
44000	OTHER LOCAL REVENUES			
44145	Sale Of Recycled Materials	1,447	2,872	100
44170	Miscellaneous Refunds	136	1,791	100
44530	Sale of Equipment	0	0	90,000
	TOTAL OTHER LOCAL REVENUES	1,583	4,663	90,200
46000	STATE OF TENNESSEE			
46410	Bridge Program	0	369,585	250,000
46420	State Aid Program	166,956	1,783,697	1,000,000
46920	Gasoline & Motor Fuel Tax	3,228,993	3,248,604	3,248,604
46925	Hybrid/Electric Vehicle Registration Fee	13,068	38,604	38,604
46930	Petroleum Special Tax	40,514	40,821	40,821
46980	Other State Grants	0	0	0
	TOTAL STATE OF TENNESSEE	3,449,531	5,442,707	4,578,029
47000	FEDERAL GOVERNMENT			
47230	Disaster Relief	0	0	0
	TOTAL FEDERAL GOVERNMENT	0	0	0
	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	3,674,409	5,539,017	4,759,876
	ESTIMATED EXPENDITURES	<u>Actual 23-24</u>	<u>Estimated 24-25</u>	<u>Proposed 25-26</u>
61000	ADMINISTRATION			
101	County Official	112,246	117,858	121,394
103	Assistant	34,431	33,746	40,125
186	Longevity Pay	343	164	402

Highway Department
Fiscal Year 25-26

187	Overtime Pay	0	263	100
201	Social Security	10,242	10,597	12,497
204	State Retirement	11,762	13,303	14,294
205	Employee Health Insurance	19,368	19,980	21,696
206	Life Insurance	85	102	111
208	Dental Insurance	490	653	654
299	Other Fringe Benefits	0	0	1,336
320	Dues & Memberships	5,410	5,411	7,000
331	Legal Services	0	64,537	5,000
337	Maintenance & Repair Office Equipment	765	963	3,000
348	Postal Charges	0	0	100
349	Printing, Stationery & Forms	217	47	250
355	Travel	555	885	3,000
435	Office Supplies	1,826	1,571	2,000
599	Other Charges	879	1,525	1,000
709	Data Processing Equipment	0	0	1,000
	TOTAL ADMINISTRATION	198,619	271,604	234,959
62000	HIGHWAY & BRIDGE MAINTENANCE			
144	Equipment Operators-Heavy	181,349	211,751	281,037
147	Truck Drivers	127,432	141,387	187,016
149	Laborers	97,689	153,048	365,319
169	Part-time Employees	43,885	30,206	122,145
186	Longevity Pay	6,060	8,080	8,000
187	Overtime Pay	34,496	57,602	60,000
196	InService Training	3,072	0	0
201	Social Security	38,368	46,682	78,592
204	State Retirement	36,787	50,954	89,892
205	Employee Health Insurance	101,748	139,944	227,808
206	Life Insurance	339	504	756
208	Dental Insurance	3,430	4,578	6,867
299	Other Fringe Benefits	5,159	5,814	3,824
351	Rentals	2,724	1,700	10,000
399	Other Contracted Services	60,643	119,855	700,000
403	Asphalt-Cold Mix	46,788	90,000	75,000
404	Asphalt-Hot Mix	925,822	943,193	1,200,000
405	Asphalt-Liquid	285,201	365,062	800,000
409	Crushed Stone	221,593	340,613	350,000
440	Pipe-Metal	33,508	62,874	50,000
443	Road Signs	14,906	14,616	15,000
444	Salt	5,747	8,846	10,000
445	Sand	0	0	1,000
455	Wood Products	0	0	5,000
499	Other Supplies & Materials	6,701	9,444	20,000
	TOTAL HIGHWAY AND BRIDGE MAINTENANCE	2,283,447	2,806,754	4,667,256
63100	OPERATION & MAINTENANCE OF EQUIPMENT			
142	Mechanics	48,481	80,955	146,628
186	Longevity Pay	220	671	2,613
187	Overtime Pay	4,023	12,979	13,000
201	Social Security	4,078	7,417	12,690

Highway Department
Fiscal Year 25-26

204	State Retirement	4,218	8,426	14,286
205	Employee Health Insurance	15,265	19,992	32,544
206	Life Insurance	65	45	108
208	Dental Insurance	544	567	981
299	Other Fringe Benefits	0	1,696	3,636
329	Laundry Service	47	0	2,200
412	Diesel Fuel	79,379	76,200	76,395
418	Equipment & Machinery Parts	83,486	108,379	100,000
425	Gasoline	25,561	23,201	29,672
433	Lubricants	6,155	6,000	6,000
450	Tires & Tubes	22,094	22,320	25,000
	TOTAL OPERATION AND MAINTENANCE OF EQUIPMENT	293,616	368,849	465,752
65000	OTHER CHARGES			
307	Communication	3,205	3,462	7,000
335	Maint. & Repair Services - Building	0	5,856	7,000
415	Electricity	4,442	5,824	6,500
434	Natural Gas	642	2,520	5,000
454	Water & Sewer	530	820	1,200
508	Premiums on Bonds	0	0	100
510	Trustee's Commission	33,609	35,887	35,000
511	Vehicle & Equipment Insurance	52,000	52,000	52,000
599	Other Charges	7,923	7,009	10,000
	TOTAL OTHER CHARGES	102,351	113,377	123,800
66000	EMPLOYEE BENEFITS			
188	Bonus Payments	0	0	0
201	Social Security	0	0	0
204	State Retirement	0	0	0
207	Medical Insurance	9,678	9,990	10,848
210	Unemployment Comp	4,016	3,164	6,500
513	Worker's Compensation	58,640	74,178	74,200
	TOTAL EMPLOYEE BENEFITS	72,334	87,332	91,548
68000	CAPITAL OUTLAY			
705	Bridge Construction	0	0	250,000
708	Communication Equipment	0	4,775	10,000
726	State Aid Projects	161,385	3,190,253	1,000,000
790	Other Equipment	439,478	1,000,000	0
799	Other Capital Outlay**	0	473,631	1,386,514
	TOTAL CAPITAL OUTLAY	600,863	4,668,658	2,646,514
	Total Expenditures	3,551,230	8,316,573	8,229,829
	Revenues Over Expenditures	123,179	-2,777,556	-3,469,953
	Beginning Fund Balance 07/01	4,306,831	6,451,283	3,673,727

Highway Department
Fiscal Year 25-26

	Adjustment: Other Financing Sources	2,021,273		
	Ending Fund Balance 06/30	6,451,283	3,673,727	203,774



BILL LEE
GOVERNOR

STATE OF TENNESSEE
DEPARTMENT OF EDUCATION
NINTH FLOOR, ANDREW JOHNSON TOWER
710 JAMES ROBERTSON PARKWAY
NASHVILLE, TN 37243-0375

LIZZETTE REYNOLDS
COMMISSIONER

July 3, 2025

Dear Director Farley,

The Tennessee Investment in Student Achievement (TISA) funding formula allocates funds to Local Education Agencies (LEAs) based on the characteristics of individual students. This letter and associated data file provide the **Final FY26 TISA allocation** for your district, building on six months of data verification and estimates.

FY26 TISA Allocation

Allocations in the table below include the **base, weighted funding and direct funding** generated by student data that has been submitted by your district **averaged over all nine reporting periods of the 2024-25 school year**. This information was pulled on June 16, 2025 and reflects a full application of the TISA Rules. Additionally, a table has been included below to detail the split between state and local funds required by the formula, as well as your district's current maintenance of effort local funding level. In reviewing this information, please be mindful of the data caveats noted above your district's allocation table and in the district data files.

There are some key updates for FY26 to be aware of as your district reviews the final allocation:

Career and Technical Education (CTE) Funding:

The state's final FY26 budget differentiates CTE funding by program of study levels and progression years. A CTE funding page has been included below your district's TISA allocation. It includes the CTE funding matrix with the finalized funding levels, the additional funding for high-cost programs, and the allocation of CTE funding for your district based on CTE ADM data. See the CTE TISA Programs of Study Leveling Guide and the CTE TISA Quick Guide for more information.

Economically Disadvantaged Funding:

Some districts reported a decrease in the number of students identified as economically disadvantaged for the 2024-25 school year. The department collaborated with Department of Human Services (DHS) to examine statewide changes in SNAP and TANF participation. DHS confirmed that a significant portion of the reduction in benefit cases during the summer of 2023 was due to the expiration of federal pandemic-era waivers and shifts in eligibility requirements.

To help offset the impact of these federal changes on district funding, a hold harmless provision for Economically Disadvantaged Average Daily Membership (ED ADM) was included in the state's budget. For fiscal year 2026, additional funding was allocated to fund 75% of the difference between 2024-25 actual ED ADM and 2023-24 funded ED ADM. If a district's 2024-25 ED ADM exceeded 2023-24 funded ED ADM, funding was based on the actual ED ADM for the 2024-25 school year. The hold harmless provision is applied to the ED ADM reflected below. Please see the district data file in TNShare for actual ED ADM without the hold harmless provision applied.

District Data File

To be reviewed in combination with the table below, the department has uploaded a *FY26 Final Allocation TISA District File* to your TNShare EIS Administrator folder. Tabs within the file include the following information specific to your district:

- TISA Calculator – Includes application of the TISA rules to district data, a local contribution calculator, and required funds for existing educator salary increases pursuant to T.C.A. 49-3-105(e)
- CTE Calculator
 - A tool has been added for districts to see the application of CTE differentiated funding based on the level of the program and the student progression in coursework through the program.
- Reporting Period Summary tab with averages by funding line
- School Calculations tab with final funding amounts by school
- School Counts tab with averaged reporting periods by funding line
- District-submitted and state level input data:
 - Base Average Daily Membership (ADM) (also used for Small, Sparse, Concentrated Poverty, Post-Secondary Test, K-3 Literacy, and Charter)
 - Economically Disadvantaged ADM by student and school
 - Concentrated poverty school list from district Consolidated Funding Application in ePlan
 - Sparse calculation inputs of square miles by county
 - Special Education ADM by student and school
 - English Learner ADM by student and school with English Learner Tier
 - Characteristics of Dyslexia ADM by student and school
 - Career and Technical Education ADM (CTE ADM) by student and by course, with indicators for program level and course year, and an additional funding indicator
 - **2025 3rd Grade ELA TCAP results by student by school**

Sincerely,

Lizzette Reynolds
Commissioner

TISA- FY26 Final Allocations

The table below includes the district's FY26 final TISA allocation and is subject to the following caveats and data notes:

- Students/Services reflect the average of each input as reported by districts across Reporting Periods 1-9.
- Funding amounts are reflective of the state's final FY26 budget.
- Allocations do not include outcomes funding, fast-growth funding, or other grants that are determined at the end of the school year.
- Total allocations represent the combined value of state funds and local required funds under TISA.

TISA- FY26 Allocations				
District	Cumberland County		District ID	180
Element	Amount/Weight	Students/Services		Funding
BASE	\$7,295.00	6,631.92		\$48,379,823.22
WEIGHTS				
Economically Disadvantaged (Hold Harmless applied)	25%	3,705.25		\$6,757,446.58
Concentrated Poverty	5%	6,631.92		\$2,418,991.16
Small	5%	0.00		\$0.00
Sparse	5%	6,631.92		\$2,418,991.16
Unique Learning Need 1	15%	644.15		\$704,858.07
Unique Learning Need 2	20%	199.18		\$290,607.03
Unique Learning Need 3	40%	205.98		\$601,047.75
Unique Learning Need 4	60%	57.51		\$251,712.23
Unique Learning Need 5	70%	119.16		\$608,467.84
Unique Learning Need 6	75%	140.15		\$766,794.58
Unique Learning Need 7	80%	46.41		\$270,836.71
Unique Learning Need 8	100%	0.00		\$0.00
Unique Learning Need 9	125%	136.62		\$1,245,809.37
Unique Learning Need 10	150%	3.26		\$35,684.68
DIRECT				
K-3 Literacy	\$500.00	1,984.08		\$992,039.68
4 th Grade Supports	\$500.00	312.00		\$156,000.00
CTE	Varies (see table below)	890.09		\$4,264,832.37
Post-Secondary Test	\$43.00 (per test)	957.72		\$41,182.02
Charter	\$500.47	0.00		\$0.00
OUTCOMES				
TBD				
TOTAL				\$70,205,124.47

TISA- FY26 CTE TISA Final Allocation

Pursuant to the T.C.A. 49-3-105(c)(2), a Direct Allocation amount is generated for each student membership in a CTE program based on:

- The level of the program; and
- The student progression in coursework through the program.

CTE Funding Matrix for 2025-26 TISA Allocations				
Program of Study Level	Progression Year			
	Year 1	Year 2	Year 3	Year 4
Level 1	\$5,000	\$5,050	\$5,150	\$5,300
Level 2	\$5,200	\$5,250	\$5,350	\$5,500
Level 3	\$5,400	\$5,450	\$5,550	\$5,700

The table below includes the district's breakout of CTE funding and is subject to the following caveats and data notes:

- Students/Services reflect the average of CTE ADM as reported by districts across Reporting Periods 1-9.
- The CTE funding below has already been included in your district's overall allocation shown on the preceding page.
- The equivalent student and course-level ADM data is included in your district data file, CTE ADM tab.

FY26 Career and Technical Education TISA Funding Allocation				
District	Cumberland County		District ID	180
Element	Amount	Students/Services		Funding
Level 1, Year 1	\$5,000	311.79		\$1,558,926.26
Level 1, Year 2	\$5,050	18.85		\$95,203.26
Level 1, Year 3	\$5,150	16.17		\$83,300.64
Level 1, Year 4	\$5,300	19.95		\$105,754.24
Level 2, Year 1	\$5,200	47.97		\$249,435.30
Level 2, Year 2	\$5,250	27.42		\$143,961.55
Level 2, Year 3	\$5,350	89.10		\$476,705.91
Level 2, Year 4	\$5,500	54.92		\$302,047.23
Level 3, Year 1	\$5,400	118.51		\$639,930.03
Level 3, Year 2	\$5,450	32.57		\$177,493.72
Level 3, Year 3	\$5,550	22.86		\$126,845.60
Level 3, Year 4	\$5,700	44.55		\$253,906.65
Additional Funding for High-Cost programs	\$600.71	85.44		\$51,321.99
TOTAL CTE Funding		890.09		\$4,264,832.37

FY26 TISA Restricted Funds for Existing Educator Salary Increases

Pursuant to T.C.A. 49-3-105(e) and the appropriations act, \$125M of the base funds statewide has been designated for existing educator salary increases. For the 2025-26 school year, the minimum salary will be \$47,000. The table below includes the district's share of restricted funds for existing educator salary increases.

FY26 TISA RESTRICTED FUNDS FOR EXISTING EDUCATOR SALARY INCREASES		
District Base ADMs	/	6,631.92
Statewide Base ADMs		966,446.90
District % of Statewide Base ADMs	=	0.69%
District % of Statewide Base ADMs		0.69%
Existing Educator Salary Increase Restricted Funds	x	\$125,000,000.00
District Restricted Funds- Existing Educator Salary Increases	=	\$857,770.28

FY26 TISA State & Local Contributions

The calculator reflects the math in determining local contribution in alignment with law and rules, and includes the following:

- **Calculation of Local Share:** This represents the total funds generated statewide for the base and the weights with 30% of each being the collective total of the formula from local funding entities.
- **Application of Fiscal Capacity:** Final fiscal capacity values from CBER and TACIR have been averaged together and are included in your local contribution calculator.
- **Calculation of Multi-System Contributions:** If your district is in a multi-system county, this step determines the proportional share of funds generated for each the base and weights by a district compared to all systems within the county. If you are a single system county, then the percentage will reflect 100%.
- **Final Local Contributions:** The calculator provides the final determination of local contribution. The bottom, righthand corner will display the total TISA allocation for the district and the respective split between local and state funds.

Maintenance of Effort: The TISA Act did not adjust the law concerning district's obligations under maintenance of effort. For reference, the currently budgeted funding level has been included here as well. The Maintenance of Effort amount will change when your district's FY26 budget is submitted to the state via ePlan.

Pursuant to T.C.A. 49-3-105(d), please note that funds generated for the post-secondary test will be maintained and administered at the state level. These funds are reflected in the total state funds as being generated by TISA but will be administered by the department to relieve procurement and administration burden on districts.

FY26 TISA - State & Local Contributions				
		BASE		WEIGHTS
1. Calculation of Statewide Local Share				
Statewide Total		\$7,039,952,855.56		\$1,941,354,443.90
Multiply by Local Share %	x	30%	x	30%
Statewide Local Share	=	\$2,111,985,856.67	=	\$582,406,333.17
2. Application of County Fiscal Capacity				
Statewide Local Share		\$2,111,985,856.67		\$582,406,333.17
Cumberland County FY26 Fiscal Capacity	x	0.67%	x	0.67%
County Local Contribution (All Systems)	=	\$14,220,478.85	=	\$3,921,473.68
3. Multi-System County Calculation				
		Base Funds Generated		Weight Funds Generated
Cumberland County		\$48,379,823.22		\$16,371,247.17
All Systems within County Total	/	\$48,379,823.22	/	\$16,371,247.17
Cumberland County % of County Total Funds	=	100.00%	=	100.00%
Cumberland County % of County Total Funds		100.00%		100.00%
County Local Contribution (All Systems)	x	\$14,220,478.85	x	\$3,921,473.68
Cumberland County Local Contribution	=	\$14,220,478.85	=	\$3,921,473.68
4. Total Local Contribution				
Adding Local Contribution Totals		\$14,220,478.85	+	\$3,921,473.68
			=	\$18,141,952.53
		Total Funding (Base, Weights, Direct)		\$70,205,124.47
		Local	-	\$18,141,952.53
		State	=	\$52,063,171.94
		(State Funding Excluding Post-Secondary Test*)		\$52,021,989.92

Current FY25 District Maintenance of Effort	\$19,001,362.00
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FY 25-26

July 2025 Final - Total Required Local Matching Funds = \$19,001,362

Calculations based upon July, 2025 TISA

Allocation Report as prepared by the Tennessee Investment In Student Achievement

Proposed 25-26

40000 Local Taxes

40110	Property Tax	\$	1,890,277
40120	Trustee's Collections Prior Year	\$	52,999
40130	Clerk & Master Collections	\$	18,765
40140	Interest & Penalty	\$	21,342

40200 Local Option Taxes

40210	Local Option Sales Tax	\$	16,953,333
40270	Business Tax	\$	3,561
40275	Mixed Drink Tax	\$	57,360
44120	Lease/Rentals	\$	4,240

Total Local Taxes	\$	19,001,877
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TISA Required Funding	\$	19,001,362
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Excess Funding	\$	515
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	Cumberland County Schools Budget			
General Purpose School Fund				
Budget				
For Fiscal Year Ending June 30, 2026				
Account	Description			
No.		Actual	Actual	Proposed Budget
		2023-2024	2024-2025	2025-2026
40000	LOCAL TAXES			
40100	County Property Taxes			
40110	Current Property Taxes	1,872,621	2,022,374	1,890,277
40120	Trustee's Collection Prior Year	92,814	66,149	52,999
40130	Circuit/Clerk & Master	39,690	21,575	18,765
40140	Interest & Penalty	45,199	23,875	21,342
40150	Pickup Taxes	-		
40162	Payments in Lieu of Taxes - Utilities	-		
40200	COUNTY LOCAL OPTION TAXES	-		
40210	Local Option Sales Tax	16,092,660	15,142,433	16,953,333
40270	Business Tax	4,598	3,735	3,561
40275	Mixed Drink Tax	62,757	60,260	57,360
40280	Mineral Severance Tax			
40290	Other County Local Option Taxes			
40300	STATUTORY LOCAL TAXES			
40340	Coal Severance Tax			
40350	Interstate Communications Taxes			
	TOTAL LOCAL TAXES	18,210,339	17,340,402	18,997,637
43000	CHARGES FOR CURRENT SERVICES	Actual	Actual	Proposed Budget
		2023-2024	2024-2025	2025-2026

43500	Education - Charges			
43512	Tuition - Other			
43517	Tuition - Other	128,561	189,084	150,246
43570	Receipts from Individual Schools	116,871	105,272	66,000
43990	Other Charges for Services	26,618	15,379	15,000
	Criminal Background Fees			
	TOTAL CHARGES FOR			
	CURRENT SERVICES	272,049	309,735	231,246
44100	OTHER LOCAL REVENUES			
	RECURRING ITEMS			
44120	Lease/Rentals	6,669	7,140	4,240
44130	Sale of Materials/Supplies			
44145	Sale of Surplus Materials	5,069	3,093	2,500
44146	E-Rate Funding			
44160	Retires' Insurance Payments			
44170	Miscellaneous Refunds	221,946	153,674	110,000
44500	NONRECURRING ITEMS			
44520	Line no longer active see 49700 for insurance			
44530	Sale of Equipment	5,250	534	
44540	Sale of Property			
44550	Resale of Materials - T&I House			
44560	Damages Recovered From Individuals	4,317	1,003	500
44570	Contributions & Gifts	19,111	17,300	16,000
44990	Other Local Revenues	18,554	18,882	14,000
	TOTAL OTHER LOCAL REVENUES	280,916	201,626	147,240
		Actual	Actual	Proposed Budget
46000	STATE OF TENNESSEE	2023-2024	2024-2025	2025-2026
46500	STATE EDUCATION FUNDS			
46511	TISA	48,019,670	50,270,367	51,834,178
46513	TISA On Behalf Payments	92,551		

46515	Early Childhood Education	1,102,911	1,246,482	973,987
46530	Energy Efficient Schools Initiative			
46550	Driver Education			
46590	Other State Education	1,119,370	961,250	597,026
46591	Healthly Students Stronger Learners	98,153	127,847	113,000
46592	Internet Connectivity			
46594	Family Resource Centers	-		
46981	Safe Schools	-		
46610	Career Ladder Program	81,418	49,730	80,000
46640	Vocational Equipment			
46790	Other Vocational	1,757,533	1,841,465	3,000,000
46980	Other State Education	35,000	142,496	-
46981	Safe Schools-ARRA	140,490	99,226	-
46990	Other State Revenues	58,714	130,099	106,000
	TOTAL STATE OF TENNESSEE	52,505,812	54,868,960	56,704,191
		Actual	Actual	Proposed Budget
47100	FEDERAL GOVERNMENT	2023-2024	2024-2025	2025-2026
47100	FEDERAL THROUGH STATE			
47120	Adult Basic Education			
47139	Other Vocational			
47401	American Resue Plan Act Grant	188,446		
47143	Ed. of the Handicapped Act-IDEA			
47304	Remote Technology Grant			
47309	Covid-19 Grant D Teacher Literacy Stipend Grant			
47401	American Resue Plan			
47590	Other Federal through State	260,326	263,254	271,000
47990	Other Direct Federal Revenue	-		
	TOTAL FEDERAL GOVERNMENT	448,772	263,254	271,000

48130	Contributions			
48610	Citizen Group Donations	23,599	27,800	3,250
48990	OTHER			
49000	Estimated Other Sources			
49600	Proceeds from Sale of Capital	32,400	4,500	
49700	Insurance Recovery	38,375	120,111	
49800	Operating Transfers			
	Total Other Sources	94,374	152,411	
	TOTAL REVENUES AND OTHER SOURCES	71,812,261	73,136,388	76,351,314
	Farley			
Account No.	EXPENDITURES	Actual	Actual	Proposed Budget
71100	REGULAR INSTRUCTION	2023-2024	2024-2025	2025-2026
116	Teachers	18,684,108	20,068,563	20,202,256
117	Career Ladder Program	40,550	38,875	37,875
128	Homebound Teacher	54,838	59,385	64,564
163	Educational Assistants	1,026,488	1,006,805	1,119,482
188	Bonus Payments		298,501	
189	Other Salaries & Wages	11,550	78,465	-
195	Certified Substitute Teachers	61,155	59,263	60,000
198	Non-Certified Substitutes	213,045	220,920	200,000
201	Social Security	1,462,725	1,567,334	1,658,840
204	State Retirement	1,415,163	1,489,196	1,597,456
206	Life Insurance	24,391	24,636	29,172
207	Medical Insurance	4,561,832	4,886,459	5,002,138
208	Dental Insurance	125,122	128,004	133,600
217	Retirement - Hybrid Stabilization	78,476	89,840	85,228
336	Maintenance & Repair Services			
399	Other Contracted Services	26,673	31,092	35,000
429	Instructional Supplies	276,919	307,521	300,000
449	Textbooks-bound	553,286	542,977	738,500
471	Software	6,525	4,945	22,352

499	Other Supplies & Materials	93,810	39,791	67,983
	Fee Waivers - Free/Red.			
535	Lunch Students	9,834	4,687	11,000
595	TISA-On Behalf Payments	92,551		
599	Other Charges -			
	Regular Instruction			
722	Equipment			
790	Other Equipment		13,639	
	TOTAL REGULAR INSTRUCTION	28,819,041	30,960,897	31,365,447
	Farley			
71150	ALTERNATIVE SCHOOLS	Actual	Actual	Proposed Budget
	INSTRUCTION AND SUPPORT	2023-2024	2024-2025	2025-2026
116	Teachers	226,000	238,279	250,464
117	Career Ladder	3,000	3,000	3,000
127	Extended Contract			
163	Teachers Assistants	18,564	19,700	22,360
188	Bonus Payments		3,020	
201	Social Security	18,345	19,523	21,101
204	State Retirement	17,599	18,086	20,675
206	Life Insurance	275	275	275
207	Medical Insurance	53,680	52,880	68,429
208	Dental Insurance	1,470	1,633	1,650
217	Ret-Hybrid Stabalization	478	494	488
399	Other Contracted Services	1,000	1,000	1,000
429	Instructional Supplies	2,350	5,000	8,300
499	Other Supplies and Materials	1,000	1,000	2,000
524	Staff Development			
	Fee Waiver F& R Lunch			
535	Students			
790	Other Equipment	1,000	1,000	1,000
	TOTAL ALTERNATIVE SCHOOL	344,761	364,888	400,741
	Holton	Actual	Actual	Proposed Budget
71200	SPECIAL EDUCATION INSTRUCTION	2023-2024	2024-2025	2025-2026

116	Teachers	2,990,509	3,142,392	3,374,332
117	Career Ladder Program	6,500	6,000	6,000
128	Homebound Teachers	53,215	67,145	64,564
163	Educational Assistants	605,648	830,694	742,158
171	Speech pathologists	-		-
188	Bonus Payments		57,078	
189	Other Salaries & Wages	-	-	-
195	Certified Substitute Teachers	3,070	3,985	10,000
198	Non-Certified Substitutes	34,485	39,793	41,562
201	Social Security	272,946	306,621	324,254
204	State Retirement	268,268	304,782	319,344
206	Life Insurance	4,603	4,967	5,336
207	Medical Insurance	936,743	1,058,098	1,113,151
208	Dental Insurance	27,099	29,234	32,110
210	Unemployment Compensation	315	315	315
217	Retirement - Hybrid Stabilization	15,492	15,870	16,725
312	Contracts With Private Agencies			
336	Maintenance & Repair Services-	75		200
399	Other contracted services	-		
429	Instructional Supplies & Materials	13,600	9,734	11,600
499	Other Supplies & Materials	12,627	81,971	1,000
599	Other Charges			
725	Special Education Equipment	9,853	13,633	15,000
	TOTAL SPECIAL EDUCATION INSTRUCTION	5,255,048	5,972,312	6,077,651
	Eldridge	Actual	Actual	Proposed Budget
71300	CAREER AND TECHNICAL EDUCATION \CTE INSTRUCTION	2023-2024	2024-2025	2025-2026
116	Teachers	3,271,575	3,498,341	4,788,570
117	Career Ladder Program	4,000	4,000	3,000
162	Clerical Personal	30,606	7,749	-
188	Bonus Payments		28,199	

189	Other Salaries & Wages	6,200	6,200	6,200
195	Certified Substitute Teachers	14,757	12,500	13,000
198	Non-certified Substitutes	51,225	53,138	38,000
201	Social Security	250,218	266,381	367,029
204	State Retirement	238,423	246,072	354,315
206	Life Insurance	4,064	4,108	4,027
207	Medical Insurance	720,613	769,996	971,418
208	Dental Insurance	18,537	19,027	20,578
210	Unemployment Compensation	1,610	1,190	-
217	Retirement - Hybrid Stabilization	11,432	11,714	12,896
299	Other Fringe Benefits	3,281	2,619	
336	Maintenance & Repair Services	26,737	38,474	40,000
355	Travel	2,357	3,428	5,000
399	Other Contracted Services	65,608	150,295	122,350
429	Instructional Supplies & Materials	134,553	211,121	108,250
448	T & I Construction Materials			
449	Textbooks - Not incl. in 71100	30,000	71,743	50,000
471	Software	4,690	3,591	-
499	Other Suppl. & Materials	3,536	4,000	4,000
599	Other Charges	5,000	6,574	7,000
706	Building Construction	7,514	23,612	50,000
730	CTE Instruction Equipment	336,739	413,843	76,000
	TOTAL CTE			
	EDUCATION INSTRUCTION	5,243,275	5,857,914	7,041,634
	Maddox/Bray	Actual	Actual	Proposed Budget
71400	Student Body Education Program	2023-2024	2024-2025	2025-2026
188	Bonus Payments			
189	Other Salaries and Wages	488,684	535,639	515,989
201	Social Security	30,356	31,839	39,473
204	State Retirement	29,717	30,189	46,439
206	Life Insurance			
207	Medical Insurance			
208	Dental Insurance			

217	Retirement - Hybrid Stabilization	1,604	1,714	2,000
399	Other Contracted Services			
429	Instructional Supplies & Materials			
499	Other Supplies & Materials	25,500	25,500	27,250
599	Other Charges	7,241	5,300	7,500
790	Other Equipment			
	TOTAL STUDENT BODY EDUCATION PROGRAM	583,102	630,181	638,651
	Magnusson			
72000	SUPPORT SERVICES			
		Actual	Actual	Proposed Budget
72110	ATTENDANCE	2023-2024	2024-2025	2025-2026
105	Administrator SIS	70,997	74,296	76,560
117	Career Ladder			
188	Bonus Payments		1,208	
161	Secretary	43,014	45,635	47,486
201	Social Security	8,222	8,753	9,490
204	State Retirement	9,085	10,038	11,045
206	Life Insurance	102	102	105
207	Medical Insurance	23,474	27,086	28,032
208	Dental Insurance	653	653	655
217	Ret-Hybrid Stabalization	745	749	745
355	Travel			
471	Software	57,417	59,270	65,750
499	Other Supplies & Materials	2,482	2,949	3,250
524	Staff Development Training	4,988	5,001	5,500
599	Other Charges			
704	Attendance Equipment			
	TOTAL ATTENDANCE	221,181	235,741	248,618
	Polson	Actual	Actual	Proposed Budget
72120	HEALTH SERVICES/CSH	2023-2024	2024-2025	2025-2026
105	Director of CSH	67,252	74,404	76,730
131	Medical Personnel	423,228	439,868	476,269

169	Part time personnel	24,310	23,595	27,500
188	Bonus Payments		8,456	
189	Other Salaries and Wages	51,949	41,613	58,047
201	Social Security	41,773	41,805	48,849
204	Retirement	42,434	47,566	51,180
206	Life Insurance	491	500	500
207	Medical Insurance	119,973	128,754	133,260
208	Dental Insurance	4,464	4,573	4,573
355	Travel	1,491	2,000	1,600
399	Other Contracted Services	15,945	13,617	14,000
413	Medical Supplies	6,766	9,749	10,000
499	Other Suppl. & Materials - Office	9,796	27,446	32,847
524	Staff Development	4,987	5,800	8,600
599	Other Charges	2,544	20,042	20,333
735	Health Equip.	30,008	37,376	36,000
	TOTAL HEALTH SERVICES	847,411	927,163	1,000,287
	Farley	Actual	Actual	Proposed Budget
72130	OTHER STUDENT SUPPORT	2023-2024	2024-2025	2025-2026
117	Career Ladder Program	2,500	1,500	1,500
123	Guidance Personnel	765,035	871,231	809,529
124	Psychological Personnel	346,773	383,300	391,123
170	Security Coordinator	89,658	91,908	98,931
188	Bonus Payments		13,342	
189	Other Salaries & Wages	0	32,429	-
201	Social Security	83,448	96,211	91,965
204	State Retirement	83,550	96,533	113,845
206	Life Insurance	1,170	1,320	
207	Medical Insurance	220,169	263,462	266,388
208	Dental Insurance	6,237	6,887	7,186
217	Retirement - Hybrid Stabilization	5,182	6,696	6,833
309	Contracts With Other Govt. Agencies			
322	Evaluation & Testing	22,060	19,106	39,700
355	Travel	231	465	600
471	Software	7,920	8,246	8,340
499	Other Supplies & Materials	3,969	3,760	4,500

	In-Service/Staff			
524	Development	30,555	28,836	14,500
599	Other Charges	3,251	3,313	5,500
	TOTAL OTHER STUDENT			
	SUPPORT	1,671,707	1,928,546	1,860,439
	Farley	Actual	Actual	Proposed Budget
72210	REGULAR INSTRUCTIONAL SUPPORT	2023-2024	2024-2025	2025-2026
105	Supervisor/Director	317,237	309,590	366,302
116	Teachers			
117	Career Ladder Program	4,800	4,000	4,000
	Career Ladder Extended			
127	Contracts			
129	Librarians	416,076	555,676	600,781
138	Instr. Computer Personnel			
161	Secretary			
188	Bonus Payments		7,248	
201	Social Security	54,155	63,960	74,288
204	State Retirement	51,085	55,631	71,375
206	Life Insurance	790	874	828
207	Medical Insurance	142,402	167,407	169,270
208	Dental Insurance	3,620	4,110	4,246
217	RET-Hybrid Stabalization	774	534	528
308	Consultants - Speakers	-	2,570	3,000
	Maintenance & Repair			
336	Services			
355	Travel	9,255	3,234	8,600
399	Other Contracted Services	41,000	51,000	11,000
	Library Books/Media - All			
432	Schools	121,468	121,415	120,750
471	Software	13,960	13,960	13,960
	Other Supplies & Materials -			
499	Office	766.61	81,505	2,500
524	Staff Development	80,463		82,000
599	Other Charges-SSIG			
	TOTAL REGULAR INSTRUCTIONAL SUPPORT	1,257,850	1,442,714	1,533,428
	Holton	Actual	Actual	Proposed Budget

72220	SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	2023-2024	2024-2025	2025-2026
105	Supervisor/Director	95,774	100,174	100,174
117	Career Ladder Program	2,000	1,600	2,000
124	Psychological Personnel	170,374	208,705	203,103
127	Career Ladder Extended Contracts			
161	Secretary(s)	53,474	56,452	58,728
162	Clerical Personnel	28,812	30,562	34,230
188	Bonus Payments		6,040	
189	Other Salaries and Wages	237,945	230,776	232,130
201	Social Security	42,982	46,306	48,223
204	State Retirement	42,459	46,371	56,067
206	Life Insurance	536	588	582
207	Medical Insurance	108,936	124,567	126,903
208	Dental Insurance	3,049	3,266	3,266
217	Ret-Hybrid Stabalization	814	1,743	1,736
308	Consultants			
336	Maintenance & Repair Services	1,986		1,000
355	Travel - All SPED personnel	13,868	12,000	15,000
399	Other Contracted Services	149,865	342,148	330,000
499	Other Supplies & Materials	2,000	1,200	2,500
524	In-Service/Staff Development			
599	Other Charges	-		
725	Special Education Equipment			
790	Other Equipment	-		
	TOTAL SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	954,874	1,212,499	1,215,643
	Eldridge	Actual	Actual	Proposed Budget
72230	CAREER AND TECHNICAL EDUCATION	2023-2024	2024-2025	2025-2026
	CTE PROGRAM			

105	Vocational Director	98,345	101,069	109,366
117	Career Ladder	-		
162	Clerical Personnel	53,474	79,699	95,142
188	Bonus Payments		3,020	
189	Other Salaries and Wages	173,399	216,068	214,467
201	Social Security	23,326	29,157	32,052
204	State Retirement	23,344	28,377	32,240
206	Life Insurance	292	332	360
	Unemployment			
210	Compensation		79	
207	Medical Insurance	71,973	83,003	85,908
208	Dental Insurance	1,579	1,858	1,959
	Retirement - Hybrid			
217	Stabilization	662	745	690
299	Other Fringe benefits		91	
355	Travel	2,817	2,805	5,000
499	Other Supplies & Materials	898	1,500	2,000
	In-Service/Staff			
524	Development	39,113	83,356	65,000
599	Other Charges	1,681	1,770	2,200
	TOTAL VOCATIONAL PROGRAM	490,902	632,929	646,383
	Farley			
Account No.	EXPENDITURES	Actual	Actual	Proposed Budget
72250	TECHNOLOGY	2023-2024	2024-2025	2025-2026
105	Director	77,307	80,399	82,007
	Computer Technical			
120	Personnel			
	Computer Technical			
138	Personnel	392,979	435,462	452,884
161	Secretary			
188	Bonus Payments		5,436	
201	Social Security	35,356	39,165	40,919
204	State Retirement	37,623	45,613	52,774
206	Life Insurance	298	295	298
207	Medical Insurance	80,784	84,534	87,441
208	Dental Insurance	2,940	2,940	2,940
320	Due and Memberships	-		360

336	Maintenance & Repair Services	50,477	46,530	55,000
350	Internet Connectivity	103,172	91,535	100,222
399	Other Contracted Services	13,500	10,300	15,000
470	Cabling	92,716		
471	Software	47,297	62,935	139,826
524	Staff Development	5,064	4,330	7,000
722	Regular Instruction Equipment	554,129	959,212	-
	TOTAL TECHNOLOGY	1,493,642	1,868,687	1,036,671
	Bray/McCartney	Actual	Actual	Proposed Budget
72310	BOARD OF EDUCATION	2023-2024	2024-2025	2025-2026
	Board Fees - 9 Board			
191	Members	28,800	28,550	28,800
201	Social Security	2,441	2,484	2,203
204	State Retirement	1,528	1,673	2,304
206	Life Insurance			
207	Medical Insurance	261,197	276,326	267,705
208	Dental Insurance	2,613		
	Unemployment			
210	Compensation	5,903	12,031	15,000
305	Audit Services - CPA	16,000	16,000	16,000
320	Dues & Memberships - TSBA	21,250	20,083	21,500
331	Legal Services - Attorney	39,228	48,566	65,000
355	Travel	14,081	28,544	31,000
399	Other Contracted Services	4,600	14,814	7,500
499	Other Supplies & Materials	-	1,303	1,400
	Premium on Corporate			
508	Surety Bonds	-		350
510	Trustee's Commission	268,273	273,335	280,000
513	Workman's Compensation	327,173	409,667	395,084
599	Other Charges	4,572	499	1,500
	TOTAL BOARD OF EDUCATION	997,659	1,133,875	1,135,346
	Stepp/McCartney	Actual	Actual	Proposed Budget

72320	OFFICE OF THE SUPERINTENDENT	2023-2024	2024-2025	2025-2026
101	Director	115,560	118,560	130,000
117	Career Ladder	1,000		
161	Secretary(s)	85,123	94,952	98,779
187	Overtime Pay			
188	Bonus Payments		1,812	
189	Other Salaries and Wages			
201	Social Security	15,339	16,375	17,502
204	State Retirement	14,747	15,993	16,144
206	Life Insurance	135	135	135
207	Medical Insurance	31,268	33,030	34,186
208	Dental Insurance	980	980	980
320	Dues & Memberships	7,173	5,318	10,000
	Postal Charges - Central			
348	Office	1,393	1,627	2,500
355	Travel	5,813	4,265	10,000
399	Other Contracted Services -	9,573	4,105	15,500
435	Office Supplies	2,316	1,922	3,000
499	Other Supplies and Materials	5,868	9,034	12,500
701	Administration Equipment	-		500
	TOTAL OFFICE OF			
	SUPERINTENDENT	296,288	308,108	351,726
	Farley	Actual	Actual	Proposed Budget
72410	OFFICE OF THE PRINCIPAL	2023-2024	2024-2025	2025-2026
104	Principals	1,084,109	1,149,136	1,182,338
117	Career Ladder Program	6,000	6,000	6,000
139	Assistant Principals	1,109,996	1,136,122	1,195,997
161	Secretaries	857,848	873,756	978,571
162	Clerical Personnel	356,991	374,685	387,168
188	Bonus Payments		39,958	
201	Social Security	253,561	267,003	286,881
204	State Retirement	247,642	259,770	262,562
206	Life Insurance	3,096	3,122	3,145
207	Medical Insurance	675,124	699,602	727,872
208	Dental Insurance	20,660	20,606	22,864
	Retirement - Hybrid			
217	Stabilization	1,652	1,177	1,356
355	Travel			

499	Other supplies and materials	6,794	7,768	7,920
524	Staff Development	6,294	9,662	12,000
599	Other Charges			
	TOTAL OFFICE OF THE			
	PRINCIPAL	4,629,769	4,848,366	5,074,675
	Bray	Actual	Actual	Proposed Budget
72510	Fiscal Service	2023-2024	2024-2025	2025-2026
105	Director	93,080	96,803	171,803
	Career Ladder Extended			
127	Contracts			
139	Assistants			
161	Secretaries			
162	Clerical Personnel	88,207	96,626	98,555
188	Bonus Payments		1,812	
201	Social Security	13,512	14,894	20,682
204	State Retirement	14,851	17,084	23,656
206	Life Insurance	77	88	117
207	Medical Insurance	21,854	26,346	36,268
208	Dental Insurance	844	980	1,306
320	Dues and Memberships	300	303	450
355	Travel			
435	Office Supplies	448	692	700
471	Software	18,460	33,899	31,363
499	Other supplies and materials	200	188	300
524	Staff Development	4,400	255	1,000
599	Other Charges			
	TOTAL			
0	FISCAL SERVICES	256,232	289,969	386,201
	Jolley/Bray	Actual	Actual	Proposed Budget
72520	Human Resources\Personnel	2023-2024	2024-2025	2025-2026
105	Directors	32,528	65,073	67,675
117	Career Ladder			
161	Secretaries	45,718	48,485	50,440
162	Clerical Personnel			
188	Bonus Payments		1,208	
201	Social Security	5,948	8,742	9,036
204	State Retirement	6,260	10,042	10,335
206	Life Insurance	38	55	60

207	Medical Insurance	12,068	18,516	19,164
208	Dental Insurance	517	653	655
217	Retirement - Hybrid Stabilization	-		
320	Dues and Memberships	-		300
355	Travel	211	772	1,500
399	Contracted Services - Other	10,961	1,003	9,500
435	Office Supplies	413	373	1,000
471	Software	40,212	43,836	69,524
499	Other supplies and materials	-		1,200
524	Staff Development	2,523	2,946	3,000
599	Other Charges	25	134	900
	TOTAL			
	Human Resources	157,422	201,837	244,289
	Kington	Actual	Actual	Proposed Budget
72610	OPERATION OF PLANT	2023-2024	2024-2025	2025-2026
166	Custodial Personnel	1,472,884	1,526,906	1,642,191
188	Bonus Payments		31,710	
189	Other Salaries and Wages	689	7,632	25,000
201	Social Security	110,861	118,566	127,540
204	State Retirement	115,782	135,055	145,879
206	Life Insurance	1,653	1,677	1,670
207	Medical Insurance	430,596	462,990	468,532
208	Dental Insurance	16,849	16,849	18,620
307	Communication - Phone - All Schools	82,394	85,745	94,600
328	Janitorial Services	32,395	34,343	35,000
347	Pest Control	11,216	29,341	30,000
359	Disposal	42,256	43,178	42,000
363	Landfill			
399	Other Contracted Services	110,643	89,363	137,500
410	Custodial Supplies	239,834	256,251	221,496
415	Electricity	1,436,951	1,550,449	1,510,707
434	Natural Gas	147,687	177,969	230,000
451	Uniforms	-	2,093	5,000
454	Water & Sewer	243,299	275,704	276,000
502	Building & Contents Insurance	589,504	707,472	803,027
524	In-Service/Staff Development	-	1,138	2,000
699	Other Debt Service			

720	Plant Operation Equipment	24,156	29,680	30,000
	TOTAL OPERATION OF PLANT	5,109,649	5,584,109	5,846,762
	Kington	Actual	Actual	Proposed Budget
72620	MAINTENANCE OF PLANT	2023-2024	2024-2025	2025-2026
105	Supervisor/Director	72,847	76,891	78,830
161	Secretary	51,168	55,617	73,089
167	Maintenance Personnel	476,370	515,285	545,710
169	Part-time Personnel	-		25,000
188	Bonus Payments		7,852	
201	Social Security	45,604	49,732	55,281
204	State Retirement	48,031	57,324	63,230
206	Life Insurance	395	408	400
207	Medical Insurance	100,942	110,411	116,993
208	Dental Insurance	3,920	4,029	4,575
307	Communication (cell phones)	5,734	5,905	6,500
	Maintenance Agreement			
334	(Septic)	10,800	10,800	10,800
	Maintenance & Repair			
335	Services	2,187,452	2,855,996	805,000
399	Other Contracted Services	38,324	21,948	7,500
	Equipment & Machinery			
418	Parts	20,575	26,614	20,000
420	Lawn Care Supplies	14,003	26,069	20,500
459	Drainage and Septic materials	48,712	41,164	51,000
471	Software	9,285	8,356	293,006
468	Chemicals	-		3,850
499	Other Supplies & Materials	45,764	53,452	55,000
524	In-Service/Staff Development	4,222	4,067	5,000
599	Other Charges	85,540	94,966	100,000
701	Administrative Equipment			
712	HVAC Equipment	283,890	345,003	330,000
717	Maintenance Equipment	59,898	29,940	30,000
790	Other Equipment	222,116		
	TOTAL MAINTENANCE OF			
	PLANT	3,835,592	4,401,828	2,701,264

	Martin	Actual	Actual	Proposed Budget
72710	TRANSPORTATION	2023-2024	2024-2025	2025-2026
105	Supervisor/Director	65,586	69,651	71,385
142	Mechanics	247,350	259,541	275,502
187	Overtime			
146	Bus Drivers	1,372,410	1,386,251	1,460,719
162	Clerical Personnel	63,293	66,366	45,354
164	Bus Attendant			
188	Bonus Payments	22,200	56,220	30,000
189	Other Salaries & Wages	99,217	103,381	113,410
201	Social Security	137,419	140,721	152,722
204	State Retirement	134,556	152,531	174,682
206	Life Insurance	1,438	1,492	1,527
207	Medical Insurance	384,767	426,621	444,715
208	Dental Insurance	15,379	15,939	21,884
307	Communications (cell phones)			
338	Maint/Repairs Vehicles	9,961	9,901	10,000
355	Travel	-		-
399	Other Contracted Services	28,389	29,285	30,000
418	Equipment & Machinery Parts	9,863	10,000	10,000
425	Fuel	346,821	283,694	420,000
433	Lubricants	16,490	19,906	22,000
435	Office Supplies	1,186	1,198	1,200
450	Tires & Tubes	38,430	39,925	52,000
453	Vehicle Parts	104,238	104,083	147,000
471	Software	9,923	10,150	12,000
499	Other Supplies & Materials	7,404	7,932	8,000
524	Staff Development/ Training	4,364	4,490	5,000
599	Other Charges	1,964	1,996	2,000
729	Transportation Equipment - Buses	700,620	1,034,532	775,780
	TOTAL TRANSPORTATION	3,823,268	4,235,805	4,286,880
72905	American Rescue Plan	Actual	Actual	Proposed Budget
		2023-2024	2024-2025	2025-2026
188	Bonus Payments			
201	Social Security			

204	State Retirement			
599	Other charges			
	Total American Rescue			
	Bray			
73300	COMMUNITY SERVICES	Actual	Actual	Proposed Budget
		2023-2024	2024-2025	2025-2026
105	Coordinator-Homeless & FRC	31,498	50,797	57,037
188	Bonus Payment	4,000	1,812	
189	Other Salaries and Wages	68,692	70,099	73,674
201	Social Security	7,960	9,362	9,999
204	Retirement	6,233	8,486	11,437
206	Life Insurance	76	75	75
207	Medical Insurance	16,456	18,749	19,404
208	Dental Insurance	721	735	735
355	Travel	579		1,500
399	Other Contracted Services			
422	Food Supplies	-	337	2,000
499	Other Supplies and Materials	639	454	1,500
535	Fee Waiver (Clothing, Shoes, school supplies)	6,036	4,878	15,000
599	Other Charges	55,988	3,601	500
	TOTAL COMMUNITY SERVICES	198,878	169,386	192,861
	Speich	Actual	Actual	Proposed Budget
73400	PRESCHOOL	2023-2024	2024-2025	2025-2026
105	Director			
116	Teachers	693,631	722,748	705,176
117	Career Ladder Program	1,000	1,000	1,000
163	Educational Assistants	220,148	216,073	240,818
188	Bonus Payments		13,892	
189	Other Salaries and Wages			
195	Substitute Teachers - Certified	600	463	1,000
198	Substitute Teachers - Non certified	19,463	10,125	10,000
201	Social Security	69,099	70,924	73,287
204	Retirement	66,618	69,276	73,297

206	Life Insurance	1,229	1,242	1,237
207	Medical Insurance	241,955	261,007	269,941
208	Dental Insurance	7,273	7,268	7,267
217	Retirement - Hybrid Stabilization	1,623	2,011	
355	Travel			
399	Contracted Services			
429	Instructional Supplies and Materials	36,838	4,219	5,000
499	Other Supplies and Materials	698	1,200	1,200
524	In-service/Staff Development			
599	Other Charges			
722	Instructional Equipment			
	TOTAL PRESCHOOL	1,360,174	1,381,447	1,389,222
	Bray			
76000	CAPITAL OUTLAY	Actual	Actual	Proposed Budget
		2023-2024	2024-2025	2025-2026
76100	REGULAR CAPITAL OUTLAY			
307	Communications			
321	Engineering Services	2,624	100,000	115,000
331	Legal Services			
399	Other Contracted Services	148,226		
706	Building Construction	24,009	353,985	166,000
707	Building Improvements	57,356	235,085	313,407
715	Land			
724	Site Development			
799	Other Capital Outlay	149,871	209,644	150,000
	Total Capital Outlay	382,087	898,715	744,407
82130	DEBT SERVICE			
620	Principal on Debt	-		222,924
82230	DEBT SERVICE			
620	Interest on Debt	-		30,132
	Total Debt Service	-		253,056
91300	Educational Capital Projects			3,110,000

99100	TRANSFERS			
590	Transfers Out			
	Total Transfers Out			
	GRAND TOTAL EXPENDITURES	68,229,812	75,487,915	78,782,281
		ISM Rollover		
		SSIG Rollover		
		Safety Grant Rollover		
	% Spent to Original budget	Spent		
	Difference in Revenues and Expenditures	3,582,449	(2,351,527)	(2,430,967)
	Fund Balance	Actual	Actual	Proposed Budget
		2023-2024	2024-2025	2025-2026
	Excess of Revenues and Other Sources			
	Over (Under) Expenditures and Other Uses	3,582,449	(2,351,527)	(2,430,967)
	Beginning Fund Balance	10,400,352	14,804,201	12,452,674
	Ending Fund Balance/Reserves	14,804,201	12,452,674	10,021,707

142 School Federal Programs
Budget Summary for 2025-2026

Career and Technical Education-CTE Perkins Basic \$151,289.57

CTE equipment, instructional supplies and materials, industry credentials, student and staff club competition travel, and professional development for CTE staff.

Special Education (IDEA Preschool and Part B)(ARP IDEA Preschool and Part B)
\$1,751,625

-IDEA Preschool 911 (3-5 year old preschool students with special needs) \$57,728

1 teacher assistant salary and benefits, special education instructional supplies and materials, other supplies and materials and special education equipment.

-IDEA Part B 901 (3- 22 year old students with special needs) \$1,693,897

32 teacher assistants, 1 Behavior Specialist, 3 Compliance Coordinators, 0.5 Diagnostician, 0.25 Vision Support Coordinator salaries and benefits, special education equipment, instructional supplies and materials, other supplies and materials, maintenance repair and services, travel, in-service and staff development, and contracted services.

-TEIS Baby Birds (18 months to 36 months) \$182,520.00

1.0 Teacher and 1.0 teacher assistant salaries and benefits, contracted with private agencies, maintenance and repair services, instructional supplies and materials, other supplies and materials, special education equipment, travel, and inservice/staff development.

FY26 Federal Programs: \$2,856,320.54

-Consolidated Administration – \$400,850.00

Funds support the cost to administer the Federal Programs Office: directors, bookkeepers, secretaries, travel, necessary supplies, and equipment.

-Title I – 1,681,673.38

Funds support improving academic achievement for disadvantaged students in nine elementary schools and Phoenix High School, supplemental interventionists and assistants, instructional facilitators, professional development, tutoring, software, hardware, parental involvement programs, homeless student support, foster care transportation.

-Title II – \$440,223.98

Funds support preparing, training and recruiting high quality teachers and principals: instructional coaches, staff development, mentor teacher program. *Title IV funds are transferred to support the instructional coaching program and are reflected in the total for Title II.*

-Title III – \$21,541.18

Funds support language instruction for limited English proficient students: (0.4 FTE) ESL assistant, instructional equipment, supplies, and professional development for ESL personnel.

-Title V - \$212,032.00

Designed to address the unique needs of rural school districts: ESL assistant (0.6 FTE), district-wide instructional facilitator (0.7 FTE), ELA and mathematics tutoring at schools.

-ATSI_24 – \$100,000.00

Funds support improving academic achievement for the SWD subgroup at Stone Elementary School, which was identified as an Additional Targeted Support and Intervention (ATSI) school based on TCAP data.

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 School Nutrition Program (143)

Central Cafeteria Fund

Statement of Proposed Operations For the Fiscal Year Ending June 30, 2026

Account #	Description	2023-2024 Audited	2024-2025 Expected Year	2025-2026 Proposed
	<u>Estimated Revenues</u>			
43000	<u>Charges for Current Services</u>			
43500	<u>Education Charges</u>			
43521	Lunch Payments - Children	\$ -	\$ -	\$ -
43522	Lunch Payments - Adults	\$ 59,543	\$ 66,285	\$ 69,500
43523	Breakfast Payments - Children	\$ -	\$ -	\$ -
43523	Breakfast Payments - Adults	\$ 6,603	\$ 6,500	\$ 7,200
43525	A la Carte Sales	\$ 258,215	\$ 227,127	\$ 249,285
43990	<u>Other Charges for Services</u>			
	Banquet - Other Charges	\$ 14,774	\$ 17,500	\$ 17,105
	Total Charges for Services	\$ 339,135	\$ 317,412	\$ 343,090
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 19,303	\$ 5,894	\$ 5,900
44170	Miscellaneous Refunds	\$ 32,956	\$ 35,400	\$ 23,075
	Sale of Equipment	\$ 161	\$ -	\$ -
44570	Gifts & Contributions	\$ -	\$ -	\$ -
	Total Other Local Revenue	\$ 52,420	\$ 41,294	\$ 28,975
46000	<u>State of Tennessee</u>			
46500	<u>State Education Funds</u>			
46520	State Matching	\$ 45,187	\$ 47,668	\$ 48,000
46980	Other State Grants	\$ -	\$ -	\$ -
	Total State of Tennessee	\$ 45,187	\$ 47,668	\$ 48,000
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47111	Federal Reimbursement via State - Lunch	\$ 3,596,236	\$ 3,989,104	\$ 4,816,115
47112	USDA Foods - Commodities	\$ 433,024	\$ 481,275	\$ 520,000
47113	Federal Reimbursement via State - Breakfast	\$ 1,797,394	\$ 2,142,410	\$ 2,456,650
47114	(Afterschool Snack)	\$ 803,445	\$ 879,510	\$ 950,550
47590	Other Federal Through State	\$ 60,000	\$ 85,000	\$ 37,600
	Total Federal Government	\$ 6,690,099	\$ 7,577,299	\$ 8,780,915
48000	<u>Other Governments and Citizens Groups</u>			
48600	<u>Citizens Groups</u>			
48610	Donations	\$ -	\$ -	\$ -
	Total Other Government and Citizens Groups	\$ -	\$ -	\$ -
49000	<u>Other Sources (Non-Revenue)</u>			
49700	Transfers In	\$ -	\$ -	\$ -
	Total Other Sources (Non-Revenue)	\$ -	\$ -	\$ -
	Total Estimated Revenues	\$ 7,126,841	\$ 7,983,673	\$ 9,200,980
		\$ -	\$ -	

Account #	Description	2023-2024 Audited	2024-2025 Expected Year End	2025-2026 Proposed
	<u>Estimated Expenditures</u>			
73000	<u>Operation of Non-Instructional Services</u>			
73100	<u>Food Service</u>			
105	Supervisor/Director (Classified)	\$ 73,236	\$ 77,307	\$ 78,853
119	Bookkeeper	\$ 105,710	\$ 110,805	\$ 114,590
165	Cafeteria Personnel	\$ 2,018,068	\$ 2,133,500	\$ 2,389,520

167	Maintenance Personnel	\$ 125,055	\$ 141,580	\$ 144,590
186	Longevity Pay	\$ 21,706	\$ 21,901	\$ 25,980
188	Bonus Payments	\$ -	\$ 44,998	\$ -
189	Other Salaries and Wages	\$ 26,429	\$ 35,600	\$ 40,585
201	Social Security	\$ 180,266	\$ 196,275	\$ 213,750
204	State Retirement	\$ 118,802	\$ 141,965	\$ 156,161
206	Employee Insurance-Life	\$ 1,184	\$ 1,306	\$ 1,440
207	Employee Insurance-Health	\$ 361,396	\$ 381,575	\$ 408,700
208	Employee Insurance-Dental	\$ 13,768	\$ 13,695	\$ 14,050
210	Unemployment Compensation	\$ -	\$ -	\$ 3,500
307	Communication	\$ 6,925	\$ 6,550	\$ 6,550
336	Maintenance & Repair Services-Equipment	\$ 12,024	\$ 439	\$ -
337	Maintenance & Repair Services-Office Equip	\$ 2,221	\$ 2,500	\$ 2,755
347	Pest Control	\$ 4,509	\$ 4,440	\$ 4,800
354	Transportation-Commodity Delivery	\$ 8,337	\$ 2,850	\$ 5,000
355	Travel	\$ 993	\$ 1,200	\$ 1,500
359	Disposal Fees	\$ 36,690	\$ 36,790	\$ 38,850
399	Other Contracted Services	\$ 28,069	\$ 30,422	\$ 38,945
418	Equipment and Machinery Parts	\$ 47,748	\$ 50,750	\$ 56,035
422	Food Supplies	\$ 3,722,857	\$ 3,582,825	\$ 4,521,020
435	Office Supplies	\$ 8,622	\$ 10,540	\$ 9,230
451	Uniforms	\$ 6,607	\$ 8,163	\$ 8,670
469	USDA Foods - Commodities	\$ 433,024	\$ 481,275	\$ 520,000
499	Other Supplies and Materials	\$ 240,844	\$ 203,757	\$ 300,028
524	In-Service Training	\$ 11,963	\$ 22,500	\$ 24,805
599	Other Charges	\$ 24,511	\$ 9,500	\$ 35,295
710	Food Service Equipment	\$ 762,302	\$ 18,670	\$ 98,000
Total Estimated Expenditures		\$ 8,403,866	\$ 7,773,678	\$ 9,263,202

Account # Description	2023-2024	2024-2025	2025-2026
	Audited	Expected Year End	Proposed
Total Estimated Revenues	\$ 7,126,841	\$ 7,983,673	\$ 9,200,980
Total Estimated Expenditures	\$ 8,403,866	\$ 7,773,678	\$ 9,263,202
Excess of Estimated Revenues Over/(Under) Estimated Expenditures	\$ (1,277,025)	209,995	(62,222)
Beginning Fund Balance, July 1	\$ 3,049,651	\$ 1,772,626	\$ 1,772,626
Difference of Revenues and Expenditures	\$ (1,277,025)	209,995	(62,222)
Ending Fund Balance June 30	\$ 1,772,626	\$ 1,982,621	\$ 1,710,404

Debt Service Fund
Fiscal Year 25-26

Cumberland County, Tennessee				
Debt Service Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2026				
		Actual	Estimated	Proposed
		FY 23-24	FY 24-25	FY 25-26
Account No.	Description			
	Estimated Revenues			
	LOCAL TAXES			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	4,230,445	4,160,086	4,195,258
40120	Trustee's Collection Prior	130,420	148,572	148,572
40130	Clerk & Master Collections	56,175	29,820	42,997
40140	Interest & Penalty	62,953	36,746	49,850
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	3,947,256	4,042,367	4,123,214
40266	Litigation Tax-Jail or Workhouse	209,173	184,653	210,298
	Total Local Taxes	8,636,422	8,602,244	8,770,189
	OTHER LOCAL REVENUES			
44110	Investment Income	0	0	0
44170	Other Local Revenue	0	0	0
44500	Sale of Property	0	0	0
44170	Miscellaneous Refunds	0	0	0
	Total Other Local Revenues	0	0	0
48000	Other Governments			
48100	Contributions	0	0	0
	Total Other Governments	0	0	0
	OTHER SOURCES			
49800	Transfers In	0	0	0
	TOTAL REVENUES	8,636,422	8,602,244	8,770,189

Debt Service Fund
Fiscal Year 25-26

	Estimated Expenditures			
		Actual	Estimated	Proposed
		FY 23-24	FY 24-25	FY 25-26
82100	PRINCIPAL			
82110	General Government			
601	Principal on Bonds	433,000	433,000	433,000
602	Principal on Notes	1,696,486	8,446,011	2,817,630
612	Principal on Other Loans Payable	105,000	105,000	105,000
	Total General Government	2,234,486	8,984,011	3,355,630
82130	Education			
601	Principal on Bonds	555,000	570,000	585,000
612	Principal on Other Loans Payable	1,835,000	4,235,000	6,040,000
	Total Education	2,390,000	4,805,000	6,625,000
82200	INTEREST			
82210	General Government			
603	Interest on Bonds	18,386	14,705	11,025
604	Interest on Notes	141	496	2,500
613	Interest on Other Loans Payable	290,748	322,393	338,064
	Total General Government	309,275	337,594	351,589
82230	Education			
603	Interest on Bonds	276,694	261,956	246,819
613	Interest on Other Loans Payable	1,417,665	1,274,031	1,361,437
	Total Education	1,694,359	1,535,988	1,608,256
82300	OTHER DEBT SERVICE			
82310	General Government			
324	Financial Advisory Services	1,000	3,500	4,000
510	Trustee's Commission	130,504	130,361	131,000
605	Underwriter's Discount	0	0	0
606	Other Debt Issuance Charges	0	0	0
699	Other Debt Service	300	0	0
	Total General Government	131,804	133,861	135,000
99000	OTHER USES			
99100	Transfers Out	0	0	0
	Total Transfers Out	0	0	0
	Total Expenditures	6,759,924	15,796,454	12,075,475
	Over/Under(-)	1,876,498	-7,194,209	-3,305,286
	Beginning Fund Balance 07/01	17,011,672	18,888,170	11,693,961
	Ending Fund Balance 06/30	18,888,170	11,693,961	8,388,675

Highway Capital Projects (176)
Fiscal Year 2025-2026

Cumberland County, Tennessee			
Highway Capital Projects			
Statement of Proposed Operations			
For the Fiscal Year Ending June 30, 2026			
Account Description	Actual 23-24	Estimated 24-25	Proposed 25-26
Estimated Revenues			
49000 Other Sources (non-revenue)			
49800 Transfers In	0	0	2,900,000
Total Other Local Revenues	0	0	2,900,000
Total Estimated Revenues	0	0	2,900,000
	Actual 23-24	Estimated 24-25	Proposed 25-26
Estimated Expenditures			
91200 Highway and Street Capital Projects			
713 Highway Construction	0	0	2,900,000
Total Economic & Community Development	0	0	2,900,000
Total Estimated Expenditures	0	0	2,900,000
Over/Under (-)	0	0	0
Estimated Beginning Fund Balance 07/01	0	0	2,900,000
Estimated Ending Fund Balance 06/30	0	0	0

Budget Submission Checklist – Counties & Metro Governments

Before You Submit Your Budget – Remember:

- ☒ 1. Review last year's budget letter for items relevant to this year's budget: tncot.cc/lgf-letters.
- ☒ 2. Submit your budget submission electronically. New This Year: Comptroller's online submission portal. Do **not** send a separate **paper** copy to our office.
- ☒ 3. Wait to submit your budget until **all** needed documentation is ready and available.
- ☒ 4. Do **not** submit **debt approval requests** with your budget submission.

Now
Available

Be Sure to Include:

- ☒ 1. **Signed/certified** and **dated** copy of the appropriation act resolution (and tax levy act resolution, if adopted separately) and separate resolution for proprietary funds, when applicable.
- ☒ 2. Detailed budgets for **all funds** including enterprise funds and school funds, as applicable, that include estimated beginning and ending balances.
- ☒ 3. The Comptroller's budget submission worksheet. New
- ☒ 4. Documentation for the TISA Act local contribution —for local governments with a school system (see separate requirements).
- ☐ 5. Cash flow forecast schedules for:
 - Operating funds with a budgeted ending cash balance less than 15% of annual expenditures;
 - Operating funds with an ending cash balance in the prior year audit less than 15% of annual expenditures; and
 - Any fund that received proceeds from TRANS for the past two consecutive years.
- ☐ 6. When applicable, other supporting budget schedules and information. For example, schedules to support budget information, narratives explaining specific issues in the budget that you would like to bring to our attention, policies, and other relevant information.
- ☐ 7. A copy of the annual adopted budget for any entity that results in a financial benefit or financial burden to your local government (For help in applying this requirement, refer to Section 6 of the budget manual available on our [website](#).)



Required Budget Submission Worksheet

The following tables prompt for basic information central to our Office's review and analysis of your budget. **This worksheet is required for all budget submissions.**

Enter Entity Name →	Cumberland County
Enter Budget Year →	2026

Beginning Fund and Cash Balances

- Enter the name of all budgeted funds.
- Enter estimated amounts for the beginning of the budget year (as of July 1).
- Additional space, if needed, is provided on the next page.

Fund Name	Beginning Fund Balance (Net Position)	Beginning Cash
General Fund	\$ 28,668,703	\$ 26,747,549
Courthouse & Jail Maintenance Fund	\$ 2,573,811	\$ 4,308,175
Solid Waste/Sanitation Fund	\$ 1,330,611	\$ 993,148
Special Revenue Fund (121)	\$ 5,667,871	\$ 5,667,871
Drug Control Fund	\$ 370,502	\$ 486,507
Other General Government Special Revenue Fund	\$ 1,845,275	\$ 1,845,275
Other Special Revenue Fund (Railroad Authority)	\$ 74,878	\$ 74,878
Highway/Public Work Fund	\$ 3,673,727	\$ 6,381,540
General Purpose School	\$ 12,452,674	\$ 14,404,663
Federal Programs	\$ 4,941,755	\$ 749,583
Central Cafeteria Fund	\$ 1,982,621	\$ 279,926
General Debt Service Fund	\$ 11,693,961	\$ 11,367,813

Beginning Fund and Cash Balances

Use the space below if needed.

[illegible]

Debt Information

If you answer "Yes" to either question 2 or 4, you will need to complete additional schedules.

	Yes	No	N/A
1. Does your local government have debt?	☒	☐	
2. Any new debt issued during the current fiscal year or planned to issue in the upcoming fiscal year?	☐	☒	
3. If you answered "Yes" to question number 2 above, complete Debt Schedule A.	☐		☐
4. Has any debt been paid off early (before final maturity) during the current fiscal year?	☒	☐	☐
5. If you answered "Yes" to question number 4 above, complete Debt Schedule B.	☐		☐
6. All debt payments due in the upcoming fiscal year have been budgeted in the correct funds.	☒	☐	☐

Debt Schedule A

Identify New or Planned Debt

[illegible]

Debt Schedule B	
-----------------	--

Identify Debt Paid off Early (before Final Maturity)

[illegible]



ePlan Home
Search
Reports
Inbox
Planning
Monitoring
Funding
Data and Information
Reimbursement
Requests
Project Summary
LEA Document Library
Address Book
TDOE Resources
Help for Current Page
Contact TDOE
ePlan Sign Out

Bray, Kim
Production
Session Timeout
(Hide Timer)
00:29:51

Maintenance of Effort Test

Cumberland County (180) Public District - FY 2025 - State Funds - Rev 0 - 141 - General Purpose

Save And Go To

Show Unbudgeted Accounts

Account	Account Description	Budget 2025-2026	Amended Budget 2024-2025	Original Budget 2024-2025	AFR 2024-2025	Actual vs. Budget 2024-2025	Comment (if variance is greater than 5%)
40110	Current Property Taxes	\$1,890,277.00	\$2,022,107.00	\$2,022,107.00	\$0.00	(\$2,022,107.00)	Create Comment
40120	Trustee's Collections - Prior Year	\$32,999.00	\$225,911.00	\$225,911.00	\$0.00	(\$225,911.00)	Create Comment
40130	Curcuit Clerk/CK & Master Coll. - Prior Yrs.	\$18,765.00	\$108,155.00	\$108,155.00	\$0.00	(\$108,155.00)	Create Comment
40140	Interest & Penalty	\$21,342.00	\$91,724.00	\$91,724.00	\$0.00	(\$91,724.00)	Create Comment
40210	Local Option Sales Tax	\$18,953,333.00	\$18,455,212.00	\$18,455,212.00	\$0.00	(\$18,455,212.00)	Create Comment
40270	Business Tax	\$3,591.00	\$5,871.00	\$5,871.00	\$0.00	(\$5,871.00)	Create Comment
40275	Mixed Drink Tax	\$57,360.00	\$84,663.00	\$84,663.00	\$0.00	(\$84,663.00)	Create Comment
44120	Total County Taxes	\$18,997,637.00	\$18,593,843.00	\$18,593,843.00	\$0.00	(\$18,993,543.00)	Create Comment
	Lease/Rentals	\$4,240.00	\$7,719.00	\$7,719.00	\$0.00	(\$7,719.00)	Create Comment
	Total Local Revenue per School Records	\$19,001,877.00	\$18,601,362.00	\$18,601,362.00	\$0.00	(\$19,001,362.00)	Create Comment
	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Local Match Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Revised Total Adjusted Local Revenue	\$19,001,877.00	\$18,601,362.00	\$19,001,362.00	\$0.00	(\$19,001,362.00)	\$615.00
	Required Local Match	\$18,144,952.63					

Maintenance of Effort Test Met
Required Local Match Test Met

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