

**The Budget
Of
Cumberland County, Tennessee**

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

For the Year Ended June 30, 2013

**RESOLUTION FIXING THE TAX LEVY IN
CUMBERLAND COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2012**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Cumberland County, Tennessee, assembled in regular session on this 16th day of July, 2012, that the combined property tax rate for Cumberland County, Tennessee for the fiscal year beginning July 1, 2012 shall be \$1.4975 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	\$	0.5800
General Purpose School		0.5900
Solid Waste/Sanitation		0.1325
General Debt Service		<u>0.1950</u>
Total	\$	1.4975

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of the County Commissioners of Cumberland County, Tennessee, which are in conflict with this resolution are hereby repealed.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 16th day of July, 2012

Cumberland County, Tennessee

Statement of Estimated Revenue from Current Property Taxes

2012 Assessments Based Upon Estimated

Assessed Valuation of \$1,393,961,924

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 6%	Net Estimated Collection of Taxes
General	\$ 0.5800	\$ 8,084,968	\$ 485,098	\$ 7,599,870
Solid Waste/Sanitation	\$ 0.1325	\$ 1,846,997	\$ 110,820	\$ 1,736,177
General Purpose School	\$ 0.5900	\$ 8,224,364	\$ 493,462	\$ 7,730,902
General Debt Service	\$ 0.1950	\$ 2,718,222	\$ 163,093	\$ 2,555,129
Total	\$ 1.4975	\$ 20,874,551	\$ 1,252,473	\$ 19,622,078

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF CUMBERLAND COUNTY,
TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2012 AND ENDING JUNE 30, 2013**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Cumberland County, Tennessee, assembled in regular session on the 16th day of July, 2012, 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, 2012 and ending June 30, 2013, according to the following schedule:

101 GENERAL FUND

51100	County Commission	887996
51210	Board of Equalization	3300
51220	Beer Board	1000
51240	Other Boards & Committees	5000
51300	County Executive/Mayor	194497
51400	County Attorney	60000
51500	Election Commission	329560
51600	Register of Deeds	312324
51740	Engineering (Communication System)	81044
51800	County Buildings	601315
51900	Other General Administration	116308
51910	Preservation of Records	18020
52100	Accounting And Budgeting	426905
52300	Property Assessor's Office	583029
52310	Reappraisal Program	0
52400	County Trustee's Office	312471
52500	County Clerk's Office	548953
53100	Circuit Court	599205
53300	General Sessions	367845
53400	Chancery Court	240762
53500	Juvenile Court	115944
53700	Judicial Commissioners	200872
53800	Probate Court	225426
53920	Courtroom Security	208622
54110	Sheriff's Department	2935379
54150	Drug Enforcement-Cops	14000
54210	Jail	3349670
54240	Juvenile Services	164984
54310	Fire Prevention and Control	765650
54410	Civil Defense	114323
54420	Rescue Squad	8550
54490	Other Emergency Management	915768
54610	County Coroner/Medical Examiner	70000
54900	Other Public Safety	27172
55110	Health Department	786135
55120	Rabies and Animal Control	67316
55130	Ambulance Service	3269529
55170	Alcohol And Drug Programs	96666
55390	Appropriation to State	57500
55900	Other Public Health Animal Shelter	109341
56300	Senior Citizens Assistance	25775
56500	Libraries	520442
56700	Parks and Fair Boards	191288
56900	Other Social, Cultural and Rec	25600
57100	Agriculture Extension Service	91327
57500	Soil Conservation	83208
58110	Tourism	49713
58190	Other Economic & Community Development	166008
58300	Veteran's Service	56605
58400	Other Charges	510000
58500	Contributions to Other Agencies	0
58600	Employee Benefits	151000
58900	Miscellaneous	74000
	Transfers Out	0
	Total General Fund	<u>21,137,346</u>

112 COURTHOUSE & JAIL MAINTENANCE FUND	
51800 County Buildings	25000
58400 Other Charges	1000
Total Courthouse & Jail Maintenance Fund	<u>26,000</u>

116 Solid Waste/Sanitation Fund	
55731 Waste Pickup	299,509
55732 Convenience Centers	1,167,998
55751 Recycling Center	487,156
55770 Post Closure Care Cost	222,765
58400 Other Charges	55,000
58600 Employee Benefits	89,000
64000 Litter & Trash Collection	79,704
Total Solid Waste/Sanitation Fund	<u>2,401,133</u>

122 DRUG CONTROL FUND	
54150 Drug Enforcement	51,225
58400 Other Charges	150
Total Drug Control Fund	<u>51,375</u>

128 OTHER SPECIAL REVENUE FUND (Railroad Authority)	
58190 Other Economic & Community Development	1000
91190 Other General Government Projects	399000
Total Other Special Revenue Fund	<u>400,000</u>

131 HIGHWAY/PUBLIC WORKS FUND	
61000 Administration	170,110
62000 Highway and Bridge Maintenance	1,717,520
63100 Equipment Operation and Maintenance	292,975
65000 Other Charges	100,850
66000 Employee Benefits	76,500
68000 Capital Outlay	641,733
82120 Principal-Highways and Streets	0
82220 Interest-Highways and Streets	0
Total Highway/Public Works Fund	<u>2,999,688</u>

141 GENERAL PURPOSE SCHOOL FUND	
71000 Instruction	
71100 Regular Instruction Program	24775242
71150 Alternative Instruction Program	297812
71200 Special Education Program	2642197
71300 Vocational Education Program	2554086
72000 Support Services	
72110 Attendance	105145
72120 Health Services	382805
72130 Other Student Support	1069140
72210 Regular Instruction Program	1550306
72220 Special Education Program	303988
72230 Vocational Education Program	145820
72310 Board of Education	1115163
72320 Directors of School	171294
72410 Office of the Principal	3185494
72610 Operation of Plant	4981384
72620 Maintenance of Plant	1164227
72710 Transportation	3040491
72810 Central and Other	386133
73300 Community Services	214689
73400 Early Childhood Education	1078095
76100 Regular Capital Outlay	3605000
Total General Purpose School Fund	<u>52,768,509</u>

143 CENTRAL CAFETERIA FUND		
73100	Food Service	4,014,884
	Total School Food Service	<u>4,014,884</u>
151 GENERAL DEBT SERVICE FUND		
82110	Principal-General Government	2,330,677
82120	Highways & Streets	0
82130	Principal-Education	1,193,697
82210	Interest- General Government	716,621
82220	Highways & Streets	0
82230	Interest- Education	2,296,181
82310	Other Debt Service - General Government	74,000
	Total General Debt Service Fund	<u>6,611,176</u>

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

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

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

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

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

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

SECTION 4. BE IT FURTHER RESOLVED, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department for the year ending June 30, 2013. 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 2012-2013 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, 2013.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent county property taxes for the year 2011 and prior years and the interest and penalty thereon collected during the year ending June 30, 2013, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2011. 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, 2013.

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, 2012. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 16th day of July, 2012.

General Fund
Fiscal Year 2012-2013

Cumberland County, Tennessee				
General Fund				
Statement of Estimated Revenues				
For The Fiscal Year Ended June 30, 2013				
Account		Actual 10-11	Estimated 11-12	Proposed 12-13
No.	Description			
40000	LOCAL TAXES			
41000	County Property Taxes			
40110	Current Property Tax	7474721	7,485,000	7,599,870
40120	Trustee's Collections-Prior			
	Years	197185	185,000	197,000
40125	Trustee's Collections- Bankruptcy	0	2,000	2,000
40130	Circuit/Clerk & Master			
	Collections-Prior Years	82257	70,000	70,000
40140	Interest & Penalty	74731	65,000	65,000
40162	Payments in Lieu of Taxes			
	Local Utilities	5356	5,000	5,000
40163	Payments in Lieu of Taxes-Other	366840	230,000	230,000
40200	County Local Option Taxes			
40210	Local Option Sales Tax	516400	550,000	569,250
40220	Hotel/Motel Tax	501040	650,000	650,000
40250	Litigation Tax-General	92372	90,000	92,500
40260	Litigation Tax-Special Purpose	1280	10,200	10,200
40270	Business Tax	576147	578,000	598,250
40280	Mineral Severance Tax	0	360	500
40300	Statutory Local Taxes			
40320	Bank Excise Tax	103109	105,054	105,000
40330	Wholesale Beer Tax	373989	352,000	365,000
40350	Interstate Telecommunications Tax	2443	2,300	2,400
40390	Other Statutory Local Taxes	6394	6,300	6,400
	TOTAL LOCAL TAXES	10,374,264	10,386,214	10,568,370
41000	LICENSES AND PERMITS			
41100	Licenses and Permits			
41130	Animal Vaccination	51,982	69,500	69,500
41140	Cable TV Franchise	164,453	158,871	160,000
41500	Permits			
41510	Beer Permits	3,032	2,500	2,500
	TOTAL LICENSES AND PERMITS	219,467	230,871	232,000

General Fund
Fiscal Year 2012-2013

42000	FINES, FORFEITURES AND PENALTIES			
42100	Circuit Court			
42110	Fines	3024	3,000	3,000
42120	Officer Costs	2723	3,100	3,100
42141	Drug Court Fees	19930	5,506	5,500
42150	Jail Fees	1343	1,500	1,500
42180	DUI Treatment Fines	680	600	600
42190	Data Entry Fee Circuit Court	396	450	450
42191	Courtroom Security Fee	14	4,000	4,000
42300	General Sessions Court			
42310	Fines	31889	32,000	32,000
42320	Officers Costs	65398	70,000	70,000
42341	Drug Court Fees	0	3,000	5,000
42350	Jail Fees	16267	20,800	20,800
42380	DUI Treatment Fines	7449	8,500	8,500
42390	Data Entry Fee General Session Court	9172	10,000	10,000
42391	Courtroom Security Fee	3820	4,000	4,000
42400	Juvenile Court			
42410	Fines	751	100	500
42450	Jail Fees	4489	4,800	4,800
42500	Chancery Court			
42520	Officer Costs	12851	10,000	10,000
42530	Data Entry Fee Chancery Court	6643	5,700	5,700
	TOTAL FINES, FORF. & PENALTIES	186,839	187,056	189,450
43000	CHARGES FOR CURRENT SERVICES			
43100	General Service Charges			
43120	Patient Charges	2718362	2,200,000	3,000,000
43350	Copy Fees	5229	1,500	2,500
43370	Telephone Commissions	19239	79,000	20,000
43392	Data Processing Fee-Register	28766	32,000	32,000
43394	Data Processing Fee-Sheriff	4354	4,500	4,500
43395	Sexual Offender Registration Fee - Sheriff	5150	4,700	4,700
43396	Data Processing Fee-County Clerk	5304	5,000	5,000
43583	TBI Criminal Background Fee	4800	6,000	6,000
	TOTAL CHGS FOR CURRENT SVCS	2,791,204	2,332,700	3,074,700
44000	OTHER LOCAL REVENUES			
44100	Recurring Items			
44110	Interest Earned	102492	25,000	25,000
44120	Lease/Rentals	47900	70,000	70,000

General Fund
Fiscal Year 2012-2013

44131	Commissary Sales	20787	21,000	21,000
44170	Miscellaneous Refunds	11866	12,546	100
44500	Nonrecurring Items			
44510	Accrued Intrerest on Debt Issues	0	0	0
44530	Sale of Equipment	0	2,539	100
44540	Sale of Property	12	0	0
44570	Contributions and Gifts	0	0	0
	TOTAL OTHER LOCAL REVENUES	183,057	131,085	116,200
45000	FEES RECEIVED FROM COUNTY OFFICIALS			
45500	Fees in Lieu of Salary			
45510	County Clerk	511125	498,000	505,000
45520	Circuit Court Clerk	76659	89,500	105,700
45540	General Sessions Court Clerk	344889	365,000	365,000
45550	Clerk and Master	323185	307,000	321,400
45580	Register	321643	330,000	330,000
45590	Sheriff	21164	21,200	21,200
45610	Trustee	716498	725,000	725,000
	TOTAL FEES RECEIVED FROM COUNTY OFFICIALS	2,315,163	2,335,700	2,373,300
46000	STATE OF TENNESSEE			
46100	General Government Grants			
46110	Juvenile Services Program	21856	21,000	21,000
46190	Other General Government Grants	1058	11,701	0
46200	Public Safety Grants			
46210	Law Enforcement Training Programs	29400	29,400	29,400
46220	Drug Control Grants	0	0	0
46290	Other Public Safety Grants	0	43,278	0
46300	Health and Welfare Grants			
46310	Health Department Programs	421805	522,496	652,900
46800	Other State Revenues			
46820	Income Tax	336118	336,118	336,118
46830	Beer Tax	18723	18,421	18,421
46840	Alcoholic Beverage Tax	81543	90,000	90,000
46850	Mixed Drink Tax	27506	25,000	25,000
46851	State Revenue Sharing TVA	952613	786,159	786,159
46915	Contracted Prisoner Boarding	372365	747,573	740,000
46940	Reappraisal Program Reimbursement	0	22,760	0

General Fund
Fiscal Year 2012-2013

46960	Registrar's Salary Supplement	15164	22,400	22,400
46980	Other State Grants	18983	27,883	0
46990	Other State Revenue	0	0	0
	TOTAL STATE OF TENNESSEE	2,297,134	2,704,189	2,721,398
47000	FEDERAL GOVERNMENT			
47100	Federal Through State			
47180	Community Development	33280	293,712	78,008
47220	Civil Defense Reimbursement	16101	75,500	75,500
47210	WIA Youth Activities-ARRA	13048	0	0
	ARRA Grant No.2	0	0	0
	ARRA Grant No.3	0	0	0
47250	Law Enforcement Grants	0	0	0
47235	Homeland Security Grants	0	0	0
47590	Other Federal Through State	11000	5,814	0
47660	FHA	0	0	0
47710	Public Safety Partnership COPS	0	0	0
47801	ARRA	0	6,657	0
47990	Other Direct Federal Revenue	110626	23,201	0
	TOTAL FEDERAL GOVERNMENT	184,055	404,884	153,508
48000	OTHER GOVERNMENTS AND CITIZENS GROUPS			
48100	Other Governments			
48130	Contributions	99650	3,650	28,507
48140	Contracted Services (E911/Dispatch)	549966	475,761	618,502
48610	Donations	1708	0	0
	TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS	651,324	479,411	647,009
	Estimated Other Sources			
49200	Notes Issued	0	0	0
49500	Other Loans Issued	0	0	0
49700	Insurance	0	0	0
	Total	0	0	0
	Total Estimated Revenues	19,202,507	19,192,110	20,075,935
	Cumberland County, Tennessee			
	General Fund			

General Fund
Fiscal Year 2012-2013

Statement of Proposed Expenditures For the Fiscal Year Ending June 30, 2013			
Account No	Description		
51100	COUNTY COMMISSION		
189	Other Salaries and Wages	Actual 10-11	Estimated 11-12 Proposed 12-13
191	Board & Commission Members Fees	73,676	72,204 73,360
201	Social Security	5,874	5,524 5,612
204	State Retirement	3,954	6,433 7,013
205	Employee Health Insurance	14,909	0 0
206	Life Insurance	139	0 0
208	Dental Insurance	594	0 0
305	Audit Services	15,567	20,000 20,000
309	Contracts with Government Agencies	22,015	43,550 30,511
312	Contracts with Private Agencies	1,140	1,200 1,200
316	Contributions	0	2,500 0
320	Dues and Memberships	2,902	3,000 3,000
332	Legal Notices, Recording and Court Costs	462	500 500
334	Maintenance Agreements (Hwy Signal Lights)	3,500	3,500 3,500
355	Travel	7,950	8,000 8,000
399	Other Contracted Services	0	6,038 0
505	Judgements	0	80,000 0
708	Communication Equipment	210,000	0 0
707	Building Improvements(Old School Bldg)	0	0 500,000
790	Other Equipment	0	1,049,218 213,300
799	Other Capital Outlay	16,980	22,000 22,000
	TOTAL COUNTY COMMISSION	379,662	1,323,667 887,996
51210	BOARD OF EQUALIZATION	Actual 10-11	Estimated 11-12 Proposed 12-13
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 10-11	Estimated 11-12 Proposed 12-13
191	Board and Committee Members Fees	100	0 0
201	Social Security	7	0 0
332	Legal Notices	338	300 500
533	Criminal Investigate of Applicate-TBI	0	300 500
	TOTAL BEER BOARD	444	600 1,000
51240	OTHER BOARDS & COMMITTEES	Actual 10-11	Estimated 11-12 Proposed 12-13
331	Legal Services	912	325 2,500
599	Other Charges	0	0 2,500

General Fund
Fiscal Year 2012-2013

	TOTAL OTHER BOARDS & COMM.	912	325	5,000
51300	COUNTY EXECUTIVE/MAYOR	Actual 10-11	Estimated 11-12	Proposed 12-13
101	County Official	81,816	80,266	81,510
103	Assistant	30,972	26,713	26,000
121	Data Processing Personnel	25,782	0	0
161	Secretary(s)	22,569	25,963	25,600
186	Longevity Pay	266	266	900
201	Social Security	12,025	9,690	10,252
204	State Retirement	13,038	11,790	12,811
205	Employee Health Insurance	19,909	20,037	21,060
206	Life Insurance	153	148	108
208	Dental Insurance	956	906	906
299	Other Fringe Benefits	1,072	0	0
307	Communication	1,594	1,875	1,750
320	Dues and Memberships	2,034	2,000	2,000
337	Maintenance & Repair Services - Office Equip	409	400	400
349	Printing, Stationery and Forms	399	1,000	1,000
355	Travel	2,705	2,900	2,900
399	Other Contracted Services (History)	2,828	3,000	3,000
435	Office Supplies	1,796	3,500	3,500
508	Premiums on Corporate Surety Bonds	200	200	200
599	Other Charges	512	600	600
	TOTAL COUNTY EXECUTIVE	221,035	191,254	194,497
51400	COUNTY ATTORNEY	Actual 10-11	Estimated 11-12	Proposed 12-13
101	County Official	66,452	46,155	60,000
399	Other Contracted Services	0	15,021	0
	TOTAL COUNTY ATTORNEY	66,452	61,176	60,000
51500	ELECTION COMMISSION	Actual 10-11	Estimated 11-12	Proposed 12-13
101	County Official	62,542	62,515	63,515
162	Clerical Personnel	71,056	79,650	80,600
169	Part-Time Personnel	5,338	5,520	6,070
186	Longevity Pay	1,868	1,869	2,139
192	Election Commission	9,300	9,300	9,300
193	Election Workers	45,060	23,680	50,000
196	In-Service Training	2,695	1,625	2,500
201	Social Security	10,655	11,319	11,653
204	State Retirement	12,070	11,986	13,982
205	Employee Health Insurance	21,969	26,180	28,080
206	Life Insurance	165	177	219
208	Dental insurance	1,006	1,158	1,208
305	Audit Service	4,534	0	0
307	Communication	2,247	2,300	2,500
320	Dues & Memberships	250	275	275

General Fund
Fiscal Year 2012-2013

332	Legal Notices, Recording, Court Costs	4,462	5,000	7,500
336	Maintenance & Repair Services - Equipment	2,874	3,000	3,000
337	Maintenance Agreement	9,843	10,220	11,220
349	Printing, Stationery and Forms	14,951	15,000	15,000
351	Rentals	1,250	6,614	1,600
355	Travel	1,988	2,110	3,000
399	Other Contracted Services	8,853	9,200	11,200
435	Office Supplies	1,818	3,000	3,000
599	Other Charges	2,000	2,000	2,000
731	Voting Machines	6,000	0	0
	TOTAL ELECTION COMMISSION	304,794	293,698	329,560
51600	REGISTER OF DEEDS	Actual 10-11	Estimated 11-12	Proposed 12-13
101	County Official	70,838	69,461	70,572
106	Deputies	109,243	120,579	119,600
169	Part-time Personnel	14,753	22,306	20,000
186	Longevity Pay	3,076	3,076	3,751
201	Social Security	14,356	16,057	16,365
204	State Retirement	16,319	17,203	18,539
205	Employee Health Insurance	32,228	33,215	35,100
206	Life Insurance	219	219	219
208	Dental Insurance	1,510	1,510	1,510
307	Communications	1,415	1,310	1,500
320	Dues & Memberships	537	537	700
334	Maintenance Agreements	17,463	14,456	19,968
349	Printing, Stationery and Forms	86	2,500	2,500
355	Travel	0	0	200
435	Office Supplies	339	1,200	1,200
508	Premiums on Corporate Surety Bonds	100	100	100
599	Other Charges	0	500	500
	TOTAL REGISTER OF DEEDS	282,482	304,229	312,324
51740	ENGINEERING (Communication System)	Actual 10-11	Estimated 11-12	Proposed 12-13
307	Communication	0	600	600
321	Engineering Services	0	0	24,000
336	Maintenance & Repair Services	18,000	24,000	6,000
330	Lease Payments	18,144	18,144	18,144
452	Utilities	9,437	10,000	12,000
425	Gasoline/Diesel	297	3,600	3,600
418	Equipment Parts	0	15,000	15,000
499	Other Supplies & Materials	979	1,700	1,700

General Fund
Fiscal Year 2012-2013

	TOTAL ENGINEERING	46,857	73,044	81,044
51800	COUNTY BUILDINGS	Actual 10-11	Estimated 11-12	Proposed 12-13
105	Supervisor	34,700	37,905	37,100
166	Custodial Personnel	156,456	171,163	169,300
167	Maintenance Personnel	0	18,852	23,100
186	Longevity Pay	3,249	2,727	4,548
187	Overtime Pay	4,138	4,926	6,000
201	Social Security	15,581	17,921	18,890
204	State Retirement	17,301	19,672	23,606
205	Employee Health Insurance	49,585	59,037	63,180
206	Life Insurance	313	357	354
208	Dental Insurance	2,340	2,667	2,641
299	Other Fringe Benefits	7,144	6,680	6,876
335	Maintenance & Repair Service - Buildings	87,496	120,000	120,000
355	Travel	0	0	200
425	Gasoline/Diesel	6,620	7,415	7,920
435	Office Supplies	579	600	600
451	Uniforms	1,783	2,700	2,500
452	Utilities	89,774	92,000	97,000
707	Building Improvements	0	4,000	0
712	Heating & Air Equipment	0	0	17,500
	TOTAL COUNTY BUILDINGS	477,059	568,622	601,315
51900	OTHER GENERAL ADMINISTRATIO	Actual 10-11	Estimated 11-12	Proposed 12-13
105	Supervisor	30,243	33,286	32,637
142	Mechanics	26,104	28,988	28,500
186	Longevity Pay	886	886	1,101
201	Social Security	4,528	4,925	4,938
204	State Retirement	5,293	5,821	6,171
205	Employee & Dependent Insurance	12,835	13,358	14,040
206	Life Insurance	111	111	111
208	Dental Insurance	604	604	604
299	Other Fringe Benefits	2,167	2,168	2,307
307	Communications	905	1,000	1,000
425	Gasoline	1,816	1,000	1,000
433	Lubricants	14,154	12,000	12,000
451	Uniforms	1,600	1,600	1,600
452	Utilities	4,864	5,100	5,100
499	Other Supplies & Materials	6,022	5,200	5,200
	TOTAL OTHER GENERAL			

General Fund
Fiscal Year 2012-2013

	ADMINISTRATION	112,132	116,047	116,308
51910	PRESERVATION OF RECORDS	Actual 10-11	Estimated 11-12	Proposed 12-13
106	Archivist	0	0	0
169	Part-time Personnel	0	6,218	9,423
196	In Service Training	0	400	400
201	Social Security	0	476	721
307	Communication	0	960	960
349	Printing, Stationery, Forms	0	200	200
399	Other Contracted Services	0	300	300
435	Office Supplies	0	2,500	0
437	Periodicals	0	200	200
499	Other Supplies & Materials	0	5,816	5,816
	TOTAL PRESERVATION OF RECORDS	0	17,070	18,020
	TOTAL GENERAL GOVERNMENT	1,895,129	2,953,031	2,610,364
52100	ACCOUNTING AND BUDGETING	Actual 10-11	Estimated 11-12	Proposed 12-13
101	County Official	70,838	69,461	70,572
119	Accountants	203,798	207,801	206,100
186	Longevity Pay	7,380	7,380	8,483
201	Social Security	21,325	21,330	22,425
204	State Retirement	23,850	25,913	28,024
205	Employee & Dependent Insurance	45,054	46,753	49,140
206	Life Insurance	291	291	291
208	Dental Insurance	2,113	2,113	2,113
299	Other Fringe Benefits	5,279	7,428	7,982
307	Communication	2,579	2,675	2,675
317	Data Processing Services	0	1,000	1,000
332	Legal Notices, Recording & Court Costs	2,023	3,800	3,000
334	Maintenance Agreements	9,122	9,900	9,900
349	Printing, Stationery & Forms	8,882	9,005	9,000
355	Travel	158	500	1,500
435	Office Supplies	2,845	4,750	4,500
437	Periodicals	0	200	0
508	Premiums on Corporate Surety Bonds	175	175	200
	TOTAL ACC'TING AND BUDGETING	405,712	420,475	426,905
52300	PROPERTY ASSESSOR'S OFFICE	Actual 10-11	Estimated 11-12	Proposed 12-13
101	County Official	70,838	69,461	70,572
103	Assistants	165,424	205,305	223,300
162	Clerical Personnel	0	0	45,300

General Fund
Fiscal Year 2012-2013

186	Longevity Pay	2,920	2,804	5,286
196	In-Service Training	2,223	2,500	4,500
201	Social Security	17,878	19,761	26,351
204	State Retirement	20,314	23,474	32,930
205	Employee & Dependent Insurance	45,167	52,775	77,220
206	Life Insurance	264	289	399
208	Dental Insurance	2,189	2,114	3,321
307	Communication	1,158	1,100	1,000
317	Data Processing Services	35,945	36,500	48,800
320	Dues & Memberships	1,280	1,280	1,280
334	Maintenance Agreement	3,600	4,500	4,500
338	Maintenance & Repair Services Vehicle	178	975	1,950
348	Postal Charges	0	0	3,500
355	Travel	943	1,985	4,000
399	Other Contracted Services	19,800	20,000	20,000
414	Duplicating Services	0	1,000	1,000
425	Gasoline	1,889	1,791	4,320
435	Office Supplies	1,796	1,993	3,000
499	Other Supplies	266	300	300
508	Premiums on Corporate Surety Bonds	178	178	200
	TOTAL PROPERTY ASSESSOR	394,250	450,085	583,029
52310	REAPPRAISAL PROGRAM	Actual 10-11	Estimated 11-12	Proposed 12-13
162	Clerical Personnel	43,877	46,605	0
169	Part Time	5,587	15,218	0
186	Longevity Pay	110	0	0
196	In-Service Training	633	1,000	0
201	Social Security	3,903	4,729	0
204	State Retirement	3,639	2,752	0
205	Employee & Dependent Insurance	12,983	13,358	0
206	Life Insurance	75	72	0
208	Dental Insurance	579	604	0
317	Data Processing Services	12,300	12,300	0
338	Auto Repair	14	975	0
348	Postal Charges	1,700	19,945	0
355	Travel	0	1,000	0
414	Duplicating Sevicees	1,000	1,000	0
425	Gasoline	207	1,053	0
435	Office Supplies	2,154	1,000	0
719	Office Equipment	0	0	0
	TOTAL REAPPRAISAL PROGRAM	88,761	121,611	0

General Fund
Fiscal Year 2012-2013

52400	COUNTY TRUSTEE'S OFFICE	Actual 10-11	Estimated 11-12	Proposed 12-13
101	County Official	70,838	69,461	70,572
106	Deputies	139,364	154,120	138,323
186	Longevity Pay	4,706	4,706	3,717
201	Social Security	16,181	17,308	16,265
204	State Retirement	18,944	19,153	20,326
205	Employee & Dependent Insurance	38,666	39,497	42,120
206	Life Insurance	246	255	255
208	Dental Insurance	1,786	1,787	1,812
307	Communication	1,314	1,066	1,700
320	Dues & Memberships	937	512	947
337	Maintenance & Repair Services Office			
	Equipment	5,374	4,789	6,800
349	Printing, Stationery and Forms	4,199	4,410	4,410
355	Travel	629	862	500
435	Office Supplies	2,575	1,890	1,890
508	Premiums on Corporate Surety Bonds	2,135	2,500	2,135
599	Other Charges	722	700	700
	TOTAL COUNTY TRUSTEE'S OFFICE	308,616	323,016	312,471
52500	COUNTY CLERK'S OFFICE	Actual 10-11	Estimated 11-12	Proposed 12-13
101	County Official	70,838	69,461	70,572
106	Deputies	267,005	297,817	293,300
186	Longevity Pay	4,920	4,921	7,115
201	Social Security	25,612	27,988	28,381
204	State Retirement	30,394	33,163	35,466
205	Employee & Dependent Insurance	77,689	79,920	84,240
206	Life Insurance	471	471	471
208	Dental Insurance	3,573	3,623	3,623
307	Communication	1,257	1,160	1,400
320	Dues & Memberships	662	750	750
337	Maintenance & Repair Service Office	19,359	14,250	15,635
349	Printing, Stationery and Forms	2,072	1,700	2,500
355	Travel	637	540	750
435	Office Supplies	4,839	4,398	4,500
508	Premiums on Corporate Surety Bonds	351	175	250
	TOTAL COUNTY CLERK'S OFFICE	509,679	540,337	548,953
	TOTAL FINANCE	1,707,018	1,855,525	1,871,359
53100	CIRCUIT COURT	Actual 10-11	Estimated 11-12	Proposed 12-13

General Fund
Fiscal Year 2012-2013

101	County Official	70838	69461	70,572
106	Deputies	270,123	299,235	294,100
169	Temporaty/Part-time Personnel	10,552	7,873	24,500
186	Longevity Pay	6,184	6,184	8,124
194	Jury & Witness Fees	11,362	20,000	20,000
201	Social Security	27,147	29,044	30,393
204	State Retirement	30,931	33,402	35,639
205	Employee & Dependent Insurance	70,595	73,468	77,220
206	Life Insurance	435	435	435
208	Dental Insurance	3,321	3,321	3,321
307	Communication	3,222	3,200	3,500
320	Dues & Memberships	842	652	1,000
337	Maintenance & Repair Service Office			
	Equipment	11,994	14,500	15,000
349	Printing, Stationery and Forms	6,247	7,500	8,000
355	Travel	381	200	400
435	Office Supplies	4,893	5,500	5,500
508	Premiums on Corporate Surety Bonds	1,155	1,500	1,500
	TOTAL CIRCUIT COURT	530,222	575,475	599,205
53300	GENERAL SESSIONS COURT	Actual 10-11	Estimated 11-12	Proposed 12-13
102	Judge	148001	148474	153,225
161	Secretary	27,514	30,436	34,000
169	Part time	1,050	972	1,100
186	Longevity Pay	825	825	1,020
201	Social Security	11,142	11,007	14,485
204	State Retirement	15,710	16,014	17,996
205	Employee & Dependent Insurance	12,965	13,358	14,040
206	Life Insurance	111	111	111
208	Dental Insurance	604	604	604
307	Communication	806	1,000	1,000
309	Contracts With Govenment Agencies	68,563	126,764	126,764
320	Dues & Memberships	700	605	700
349	Printing, Stationery and Forms	198	200	200
355	Travel	1,000	874	1,000
435	Office Supplies	663	1,100	1,100
437	Periodicals	449	500	500
	TOTAL GENERAL SESSIONS COURT	290,301	352,844	367,845
53400	CHANCERY COURT	Actual 10-11	Estimated 11-12	Proposed 12-13
101	County Official	70838	69641	70,572
106	Deputies	67,100	71,758	70,300

General Fund
Fiscal Year 2012-2013

169	Temporary Part-Time Personnel	0	0	14,000
186	Longevity Pay	2,522	2,522	2,597
194	Jury & Witness Fee	0	0	2,000
201	Social Security	10,745	10,997	12,046
204	State Retirement	12,515	12,808	13,716
205	Employee & Dependent Insurance	19,383	20,037	21,060
206	Life Insurance	147	135	147
208	Dental Insurance	906	906	906
307	Communication	1,693	1,600	1,600
320	Dues & Memberships	742	800	800
337	Maintenance & Repair Services-Office			
	Equipment	18,597	18,664	21,418
349	Printing, Stationery and Forms	4,983	5,000	5,000
435	Office Supplies	2,446	2,800	4,000
508	Premiums on Corporate Surety Bonds	375	375	600
719	Office Equipment	0	400	0
	TOTAL CHANCERY COURT	212,992	218,443	240,762
53500	JUVENILE COURT	Actual 10-11	Estimated 11-12	Proposed 12-13
112	Youth Service Officers	60021	66056	64,800
186	Longevity Pay	1,100	1,100	1,653
196	In-Service Training	0	450	450
201	Social Security	4,676	5,137	5,084
204	State Retirement	5,446	5,984	6,353
205	Employee & Dependent Insurance	12,965	13,358	14,040
206	Life Insurance	111	111	111
208	Dental Insurance	604	604	604
307	Communication	701	850	850
309	Contracts with Government Agencies	20,484	20,000	20,000
355	Travel	677	1,000	1,000
435	Office Supplies	943	1,000	1,000
	TOTAL JUVENILE COURT	107,728	115,650	115,944
53700	JUDICIAL COMMISSIONERS	Actual 10-11	Estimated 11-12	Proposed 12-13
101	County Official	65062	73138	72,200
105	Supervisor	31,700	33,959	33,300
169	Part-time Personnel	28,785	30,576	36,620
186	Longevity Pay	1,826	1,826	2,678
196	In-Service Training	1,200	1,450	1,500
201	Social Security	9,744	10,672	11,077
204	State Retirement	6,448	7,113	10,342
205	Employee & Dependent Insurance	19,383	20,037	28,080

General Fund
Fiscal Year 2012-2013

206	Life Insurance	110	110	117
208	Dental Insurance	1,208	1,208	1,208
349	Printing, Stationery and Forms	200	550	650
355	Travel	401	1,000	1,500
435	Office Supplies	320	500	500
508	Premiums on Corporate Surety Bonds	400	1,000	1,000
599	Other Charges	0	300	100
	TOTAL JUDICIAL COMMISSIONERS	166,787	183,438	200,872
53800	PROBATE COURT	Actual 10-11	Estimated 11-12	Proposed 12-13
161	Secretary(s)	142900	156912	154,700
186	Longevity Pay	4,292	4,292	4,703
201	Social Security	10,559	11,687	12,194
204	State Retirement	13,115	14,363	15,239
205	Employee & Dependent Insurance	32,348	33,395	35,100
206	Life Insurance	180	183	180
208	Dental Insurance	1,510	1,510	1,510
320	Dues & Memberships	0	300	300
337	Maintenance & Repair Services-Office			
	Equipment	0	400	400
349	Printing, Stationery and Forms	0	500	500
355	Travel	0	100	100
435	Office Supplies	0	500	500
	TOTAL PROBATE COURT	204,904	224,142	225,426
	TOTAL ADMINISTRATION OF JUSTI	1,512,933	1,669,992	1,750,053
53920	COURTROOM SECURITY	Actual 10-11	Estimated 11-12	Proposed 12-13
106	Deputy	133898	138692	131,400
160	Guards	923	0	0
169	Part-time Personnel	9,746	5,905	9,228
186	Longevity Pay	828	828	1,036
201	Social Security	10,422	11,108	17,208
204	State Retirement	9,867	11,451	12,661
205	Employee & Dependent Insurance	29,966	33,365	35,100
206	Life Insurance	167	180	178
208	Dental Insurance	1,409	1,510	1,812
	TOTAL COURTROOM SECURITY	197,226	203,039	208,622
54110	SHERIFF'S DEPARTMENT	Actual 10-11	Estimated 11-12	Proposed 12-13
101	County Official	77921	76407	77,629
106	Deputies	1,351,230	1,440,088	1,421,685

General Fund
Fiscal Year 2012-2013

140	Salary Supplements	25,200	24,000	24,000
160	Guards	0	0	0
161	Secretaries	62,200	68,334	67,000
186	Longevity Pay	25,410	24,240	35,769
187	Overtime Pay	0	16,529	10,852
196	In-Service Training	3,029	5,000	8,000
201	Social Security	118,756	124,019	125,476
204	State Retirement	134,900	143,499	156,741
205	Employee & Dependent Insurance	278,573	291,266	322,920
206	Life Insurance	1,659	1,664	1,803
208	Dental Insurance	13,284	13,436	13,888
307	Communication	17,818	18,150	16,150
320	Dues & Memberships	2,000	2,300	7,554
322	Evaluation & Testing	2,222	4,065	6,000
336	Maintenance & Repair Services-Equipment	2,865	5,000	5,000
338	Maintenance & Repair Services-Vehicles	32,836	51,500	47,500
349	Printing, Stationery and Forms	1,644	2,000	2,000
355	Travel	4,982	5,000	8,000
368	Drug Treatment (D.A.R.E.)	800	800	800
399	Other Contracted Services	9,900	10,000	20,672
425	Gasoline/Diesel	161,882	196,375	205,920
435	Office Supplies	8,021	8,000	8,000
451	Uniforms	6,828	12,500	12,500
499	Other Supplies & Materials	29,946	26,364	34,000
508	Premiums on Corporate Surety Bonds	150	375	375
513	Workman's Compensation Insurance	0	122,447	125,000
599	Other Charges	1,493	2,276	1,700
708	Communication Equipment	0	950	950
716	Law Enforcement Equipment	0	0	4,950
718	Motor Vehicles	17,700	119,696	157,000
790	Other Equipment	4,238	5,545	5,545
	TOTAL SHERIFF'S DEPARTMENT	2,397,487	2,821,825	2,935,379
54150	DRUG ENFORCEMENT	Actual 10-11	Estimated 11-12	Proposed 12-13
187	Overtime Pay	12572	13266	14,000
790	Other Equipment	0	582	0
	TOTAL DRUG ENFORCEMENT	12,572	13,848	14,000
54210	JAIL	Actual 10-11	Estimated 11-12	Proposed 12-13
131	Medical Personnel	43080	52996	52,400
146	Bus Drivers	32,967	38,676	31,676
160	Guards	1,063,017	1,157,500	1,228,598
162	Clerical Personnel	90,629	100,968	99,600

General Fund
Fiscal Year 2012-2013

165	Cafteria Personnel	89,874	95,765	94,400
169	Temporary/Part-time Personnel	102,898	124,290	116,235
186	Longevity Pay	19,447	18,578	28,931
196	In-Service Training	1,251	6,200	10,000
201	Social Security	108,684	119,360	126,366
204	State Retirement	97,902	117,578	146,804
205	Employee & Dependent Insurance	305,319	330,403	386,100
206	Life Insurance	1,736	1,787	1,980
208	Dental Insurance	14,713	15,393	16,606
322	Evaluation & Testing	2,197	2,992	6,000
340	Medical & Dental Services	285,600	262,500	300,000
355	Travel	2,054	2,000	14,700
422	Food Supplies	214,139	270,000	300,000
435	Office Supplies	5,070	6,175	8,000
451	Uniforms	4,628	10,675	12,500
452	Utilities	274,388	255,000	270,000
499	Other Supplies & Materials	76,023	150,000	75,000
599	Other Charges	23,775	44,725	23,775
709	Data Processing Equipment (City Grant)	4,951	5,045	0
710	Food Service Equipment	0	31,000	0
790	Othe Equipment	0	46,000	0
	TOTAL JAIL	2,864,342	3,265,606	3,349,670
54240	JUVENILE SERVICES	Actual 10-11	Estimated 11-12	Proposed 12-13
160	Guards	59585	61879	60,117
169	Temporary/Part-time Personnel	56,472	68,742	60,574
186	Longevity Pay	892	892	1,202
201	Social Security	8,920	10,023	9,325
204	State Retirement	5,389	5,593	5,862
205	Employee & Dependent Insurance	8,919	8,991	14,040
206	Life Insurance	59	60	60
208	Dental Insurance	604	604	604
307	Communication	642	700	700
309	Contracts with other agencies	0	30,000	10,000
435	Office Supplies	199	500	500
452	Utilities	2,961	2,000	2,000
	TOTAL JUVENILE SERVICES	144,642	189,984	164,984
54310	FIRE PREVENTION AND CONTROL	Actual 10-11	Estimated 11-12	Proposed 12-13
105	Supervisor/Director	14418	0	0
140	Salary Supplements	4,200	3,600	4,050
169	Temporary/Part-time Personnel	21,094	14,201	18,412

General Fund
Fiscal Year 2012-2013

186	Longevity Pay	5,992	5,415	7,749
187	Overtime Pay	46,602	49,672	50,000
189	Other Salaries & Wages	257,402	274,956	270,453
196	In-Service Training	11,103	11,107	12,756
201	Social Security	25,607	26,147	26,926
204	State Retirement	28,366	28,054	31,889
205	Employee & Dependent Insurance	57,537	58,987	63,180
206	Life Insurance	331	318	399
208	Dental Insurance	2,667	2,667	3,019
299	Other Fringe Benefits	668	0	1,316
307	Communication	1,418	1,600	1,600
309	Contracts with Government Agencies	2,000	2,000	2,000
322	Evaluation & Testing	1,724	2,000	2,000
335	Maintenance & Repair Services-Buildings	10,934	15,500	16,000
336	Maintenance & Repair Services - Equipment	10,544	13,000	13,000
338	Maintenance & Repair Services-Vehicles	39,910	30,500	30,500
355	Travel	2,928	4,000	4,000
425	Gasoline/Diesel	25,789	30,509	32,150
435	Office Supplies	2,150	3,000	3,000
451	Uniforms	0	1,800	2,000
452	Utilities	50,278	50,900	54,900
499	Other Supplies & Materials	1,480	2,000	2,000
513	Workers Comp	0	74,027	75,000
599	Other Charges	18,989	28,000	19,100
708	Communication Equipment (Pagers)	0	7,000	0
790	Rescue Equipment	0	3,800	18,250
	TOTAL FIRE PREVENTION AND COM	644,131	744,760	765,650
54410	CIVIL DEFENSE	Actual 10-11	Estimated 11-12	Proposed 12-13
103	Assistant	28100	31051	30,500
105	Supervisor/Director	42,200	44,862	43,800
186	Longevity Pay	1,618	1,618	2,033
201	Social Security	5,681	6,055	5,967
204	State Retirement	6,649	7,053	7,456
205	Employee & Dependent Insurance	12,965	12,822	14,040
206	Life Insurance	111	111	111
208	Dental Insurance	604	604	604
299	Other Fringe Benefits	2,704	1,624	1,662
307	Communication	2,282	2,000	2,000
338	Maintenance & Repair Vehicle	0	2,000	2,000
355	Travel	120	714	750
425	Gasoline/Diesel	878	1,022	1,200
435	Office Supplies	1,000	1,000	1,000
599	Other Charges	523	700	700

General Fund
Fiscal Year 2012-2013

719	Office Equipment	0	500	500
799	Other Capital Outlay	0	25,000	0
	TOTAL CIVIL DEFENSE	105,435	138,736	114,323
54420	RESCUE SQUAD	Actual 10-11	Estimated 11-12	Proposed 12-13
312	Contracts With Private Agencies	8550	8550	8,550
	TOTAL RESCUE SQUAD	8,550	8,550	8,550
54490	OTHER EMERGENCY MANAGEMEN	Actual 10-11	Estimated 11-12	Proposed 12-13
105	Supervisor/Director	40992	38339	39,100
148	Dispatchers	485,868	538,467	537,500
169	Part-time Personnel	38,880	27,247	32,451
186	Longevity Pay	6,103	3,180	7,538
187	Overtime Pay	12,025	5,678	10,000
201	Social Security	44,583	46,343	48,153
204	State Retirement	44,108	44,817	57,073
205	Employee & Dependent Insurance	138,994	146,910	168,480
206	Life Insurance	795	829	867
208	Dental Insurance	6,667	6,819	7,246
299	Other Fringe Benefits	3,014	1,000	2,860
322	Evaluation & Testing	0	0	1,000
435	Office Supplies	925	3,500	1,500
719	Office Equipment	0	2,000	2,000
	TOTAL OTHER EMER MANAGEMEN	822,954	865,129	915,768
54610	COUNTY CORONER/MED EXAMINER	Actual 10-11	Estimated 11-12	Proposed 12-13
199	Other Per Diem & Fees	56436	70000	70,000
	TOTAL COUNTY CORONER/MEDICAL EXAMINER	56,436	70,000	70,000
54900	OTHER PUBLIC SAFETY	Actual 10-11	Estimated 11-12	Proposed 12-13
106	Deputies/Reserve	13446	13563	14,789
196	In-Service Training	4,400	4,000	4,600
201	Social Security	1,390	1,344	1,483
204	State Retirement	78	63	100
322	Evaluations & Testing	0	0	2,000
599	Other Charges	228	4,200	4,200

General Fund
Fiscal Year 2012-2013

	TOTAL OTHER PUBLIC SAFETY	19,542	23,170	27,172
	TOTAL PUBLIC SAFETY	7,273,316	8,344,647	8,574,118
55110	LOCAL HEALTH CENTER	Actual 10-11	Estimated 11-12	Proposed 12-13
166	Custodial Personnel	17202	19743	19,600
186	Longevity Pay	2,147	2,148	4,787
189	Other Salaries (DGA)	289,746	327,193	454,900
201	Social Security	23,564	26,307	36,665
204	State Retirement	19,849	22,111	45,820
205	Employee & Dependent Insurance	65,867	76,568	84,240
206	Life Insurance	376	399	504
208	Dental Insurance	3,170	3,447	3,019
299	Other Fringe Benefits	676	0	0
307	Communication	15,704	18,000	18,000
335	Building Maintenance	6,730	7,000	7,000
355	Travel	12,309	12,500	18,000
399	Other Contracted Services	5,133	7,000	7,000
413	Drugs & Medical Supplies	11,450	11,500	11,500
429	Instruction Supplies & Materials	0	3,600	11,100
435	Office Supplies	10,321	10,500	10,500
452	Utilities	23,770	26,000	48,000
499	Other Supplies & Materials	4,764	5,000	5,000
599	Other Charges	369	500	500
719	Office Equipment	0	7,500	0
	TOTAL LOCAL HEALTH CENTER	513,147	587,016	786,135
55120	RABIES & ANIMAL CONTROL	Actual 10-11	Estimated 11-12	Proposed 12-13
106	Deputy	51050	39972	21,100
169	Part Time Personnel	0	0	16,068
186	Longevity Pay	1,127	0	603
189	Other Salaries & Wages (on call)	4,608	0	0
196	In-Service Training	1,050	1,400	1,200
201	Social Security	4,344	3,099	2,889
204	State Retirement	4,129	2,595	2,075
205	Employee & Dependent Insurance	10,931	7,216	7,020
206	Life Insurance	63	39	39
208	Dental Insurance	528	328	328
299	Other Fringe Benefits	0	620	0
307	Communication	140	400	400
355	Travel	140	525	2,000
425	Gasoline	6,729	8,073	8,640
435	Office Supplies	66	175	200

General Fund
Fiscal Year 2012-2013

451	Uniforms	1,054	454	1,254
499	Other Supplies & Materials	2,816	2,270	3,500
	TOTAL RABIES & ANIMAL CONTRO	88,775	67,166	67,316
55130	AMBULANCE SERVICE	Actual 10-11	Estimated 11-12	Proposed 12-13
105	Supervisor/Director	63639	70000	70,600
131	Medical Personnel	895,755	1,009,916	963,676
161	Secretary	48,803	54,348	53,600
169	Part-Time Personnel	83,886	107,566	116,194
186	Longevity Pay	24,675	23,747	29,530
187	Overtime Pay	582,957	638,298	647,000
196	In-Service Training	5,851	6,000	6,000
201	Social Security	127,840	143,164	143,866
204	State Retirement	139,652	150,857	168,677
205	Employee & Dependent Insurance	277,659	297,189	315,900
206	Life Insurance	1,596	1,659	1,659
208	Dental Insurance	13,058	13,537	13,586
299	Other Fringe Benefits	3,856	3,000	0
307	Communication	6,831	5,000	9,000
308	Consultants	1,800	2,400	2,400
318	Debt Collection Services	11,118	15,844	10,000
335	Maintenance & Repair Services-Buildings	3,018	5,000	5,000
337	Maintenance & Repair Services - Office			
	Equipment	454	1,500	1,000
338	Maintenance & Repair Services-Vehicles	41,557	52,913	40,000
355	Travel	311	1,500	1,000
399	Contracted Services	7,789	6,000	6,000
413	Drugs & Medical Supplies	89,396	102,000	102,000
425	Gasoline/Diesel	136,073	154,017	161,340
435	Office Supplies	8,840	9,000	9,000
451	Uniforms	8,289	5,503	12,000
452	Utilities	15,012	16,500	16,500
499	Other Supplies & Materials	15,936	16,000	16,000
513	Workers Comp	0	152,949	155,000
599	Other Charges	7,872	8,000	8,000
718	Motor Vehicles	16,618	132,000	185,000
	TOTAL AMBULANCE SERVICE	2,640,141	3,205,407	3,269,529
55170	ALCOHOL AND DRUG PROGAMS	Actual 10-11	Estimated 11-12	Proposed 12-13
103	Assistant	31100	34166	32,900
105	Supervisor/Director	32,165	34,441	33,765
186	Longevity Pay	1,898	1,898	2,334

General Fund
Fiscal Year 2012-2013

201	Social Security	5,009	5,360	5,100
204	State Retirement	5,954	6,363	6,702
205	Employee & Dependent Insurance	13,035	13,238	14,040
206	Life Insurance	111	111	111
208	Dental Insurance	604	604	604
299	Other Fringe Benefits	1,660	908	1,110
	TOTAL ALCOHOL AND DRUG PRGM	91,536	97,089	96,666
55390	APPROPRIATION TO STATE	Actual 10-11	Estimated 11-12	Proposed 12-13
316	Contribution	57500	57500	57,500
	TOTAL APPROPRIATION TO STATE	57,500	57,500	57,500
55900	OTHER PUBLIC HEALTH			
	ANIMAL SHELTER	Actual 10-11	Estimated 11-12	Proposed 12-13
164	Attendant	19002	23474	23,200
169	Part-time Personnel	21,136	34,396	37,021
186	Longevity Pay	104	104	232
201	Social Security	3,029	4,458	4,701
204	State Retirement	1,702	2,182	2,335
205	Employee & Dependent Insurance	6,548	6,679	7,020
206	Life Insurance	36	36	36
208	Dental Insurance	302	302	302
299	Other Fringe Benefits	0	915	994
307	Communication	1,387	1,745	1,730
425	Gasoline	45	41	100
452	Utilities	9,886	12,852	14,200
499	Other Supplies & Materials	6,674	7,000	9,000
599	Other Charges	103	0	470
707	Building Improvements	0	10,000	8,000
790	Computer Software	995	0	0
	TOTAL ANIMAL SHELTER	70,949	104,184	109,341
	TOTAL PUBLIC HEALTH & WELFARE	3,462,048	4,118,362	4,386,487
56300	SENIOR CITIZENS ASSISTANCE	Actual 10-11	Estimated 11-12	Proposed 12-13
312	Contracts with Private Agencies	25775	25775	25,775
	TOTAL SENIOR CITIZENS ASSIST	25,775	25,775	25,775
56500	LIBRARIES	Actual 10-11	Estimated 11-12	Proposed 12-13
105	Supervisor/Director	43800	46525	45,400

General Fund
Fiscal Year 2012-2013

106	Deputy	38,800	41,333	58,900
161	Secretary	25,314	28,145	27,700
162	Clerical Personnel	22,318	25,035	24,700
169	Temporary/Part-time Personnel	109,200	111,507	111,456
186	Longevity Pay	2,436	2,437	3,579
196	In Service Training	994	1,207	1,350
201	Social Security	18,495	19,519	20,905
204	State Retirement	11,954	13,022	15,469
205	Employee & Dependent Insurance	25,950	26,236	35,100
206	Life Insurance	183	183	219
208	Dental Insurance	1,208	1,208	1,510
299	Other Fringe Benefits	1,492	2,466	1,531
307	Communication	8,007	6,940	6,940
335	Maintenance & Repair Services Buildings	4,939	5,845	5,845
337	Maintenance & Repair Services Office			
	Equipment	3,273	2,000	2,000
348	Postal Charges	2,500	4,000	4,000
349	Printing, Stationery and Forms	1,500	1,800	1,800
399	Other Contracted Services	2,700	12,592	12,592
432	Library Books	45,799	50,000	50,000
437	Periodicals	4,954	5,000	5,000
452	Utilities	62,696	64,000	64,000
499	Other Supplies & Materials	14,828	20,447	20,447
790	Computer Equipment	14,574	7,292	0
	TOTAL LIBRARIES	467,914	498,739	520,442
56700	PARKS AND FAIR BOARDS	Actual 10-11	Estimated 11-12	Proposed 12-13
105	Supervisor/Director	24520	27108	26,700
166	Custodial Personnel	17,701	20,261	20,100
169	Part-time Personnel	21,748	28,046	28,578
186	Longevity Pay	177	177	669
201	Social Security	4,966	5,842	5,952
204	State Retirement	2,702	4,304	4,706
205	Employee & Dependent Insurance	9,534	9,111	14,040
206	Life Insurance	111	111	111
208	Dental Insurance	573	549	604
299	Other Fringe Benefits	681	770	1,755
302	Advertising	0	5,573	5,573
307	Communication	621	1,315	950
404	Asphalt	3,000	0	0
425	Gasoline/Diesel	2,501	4,095	3,500
451	Uniforms	781	1,040	800
452	Utilities	46,171	51,550	47,250
499	Other Supplies & Materials	24,112	25,000	30,000

General Fund
Fiscal Year 2012-2013

707	Building Improvements	49,153	0	0
790	Other Equipment	0	11,500	0
	TOTAL PARKS AND FAIR BOARDS	209,052	196,352	191,288
56900	OTHER SOCIAL, CULTURAL & REC	Actual 10-11	Estimated 11-12	Proposed 12-13
312	Contracts With Private Agencies	44650	27550	25,600
	TOTAL OTHER SOCIAL, CULT & RE	44,650	27,550	25,600
	TOTAL SOCIAL, CULTURAL & REC	747,391	748,416	763,105
57100	AGRICULTURE EXTENSION SERVICE	Actual 10-11	Estimated 11-12	Proposed 12-13
140	Salary Supplements	83717	83717	84,350
307	Communication	1,723	2,300	2,300
355	Travel	1,829	2,100	2,100
435	Office Supplies	2,465	2,076	2,577
	TOTAL AG EXTENSION SERVICE	89,734	90,193	91,327
57500	SOIL CONSERVATION	Actual 10-11	Estimated 11-12	Proposed 12-13
103	Assistant	0	18,180	22,500
161	Secretary	28600	31570	31,000
186	Longevity Pay	715	715	1,155
169	Part-time Personnel	11,011	3,287	0
201	Social Security	3,085	4,112	4,181
204	State Retirement	2,612	3,571	5,225
205	Employee & Dependent Insurance	6,418	11,658	14,040
206	Life Insurance	36	63	63
208	Dental Insurance	302	528	604
320	Dues & Memberships	1,155	1,155	1,190
332	Legal Notices, Recording & Court Costs	700	800	800
355	Travel	2,000	2,000	2,000
435	Office Supplies	437	450	450
	TOTAL SOIL CONSERVATION	57,071	78,089	83,208
	TOTAL AG & NATURAL RESOURCES	146,805	168,282	174,535
58110	TOURISM	Actual 10-11	Budget 11-12	Proposed 12-13
105	Supervisor	0	0	13,000

General Fund
Fiscal Year 2012-2013

169	Part-time	0	0	7,500
186	Longevity	0	0	0
201	Social Security	0	0	1,600
204	State Retirement	0	0	1,250
205	Employee & Dependent Insurance	0	0	3,550
206	Life Insurance	0	0	50
208	Dental Insurance	0	0	163
210	Unemployment Insurance	0	0	200
299	Other Fringe Benefits	0	0	0
304	Architect	25,000	0	0
308	Communication	0	0	2,350
312	Contract(Tourism)	41,461	28,500	0
316	Contributions(Playhouse & AppleFestival)	41,209	14,250	0
335	Maintenance & Repair Services Bldg.	0	0	3,250
349	Printing, Stationary & Forms	0	0	1,000
399	Other Contracted Services	0		0
410	Custodial Supplies	0	0	1,500
435	Office Supplies	0	0	1,000
452	Utilities	0	0	3,600
506	Liability Insurance	0	0	1,600
513	Workman's Compensation Insurance	0	0	100
599	Other Charges	0	0	1,500
711	Furniture & Fixture	0	0	5,000
799	Other Equipment	0	0	1,500
	TOTAL TOURISM	107,670	42,750	49,713
58190	OTHER ECONOMIC AND COMMUNITY DEVELOPMENT	Actual 10-11	Estimated 11-12	Proposed 12-13
312	Contract with Chamber	0	50,000	78,500
316	Contract(Playhouse)		0	9,500
706	Bldg Construction (CDBG)	33,280	371,720	78,008
	TOTAL OTHER ECONOMIC AND COMMUNITY DEVELOPMENT	33,280	421,720	166,008
58300	VETERAN'S SERVICES	Actual 10-11	Estimated 11-12	Proposed 12-13
101	County Official	21400	23470	25,000
169	Part-time	0	0	11,310
186	Longevity	0	0	250
201	Social Security	1,625	1,790	2,797
204	State Retirement	1,907	2,091	2,390
205	Employee & Dependent Insurance	6,488	6,660	7,020

General Fund
Fiscal Year 2012-2013

206	Life Insurance	36	36	36
208	Dental Insurance	302	302	302
307	Communication	852	1,000	1,000
320	Dues & Memberships	25	25	50
334	Maintenance Agreements	143	450	450
355	Travel	1,518	1,519	3,000
435	Office Supplies	2,800	2,800	3,000
	TOTAL VETERAN'S SERVICES	37,096	40,143	56,605
58400	OTHER CHARGES	Actual 10-11	Estimated 11-12	Proposed 12-13
506	Liability Insurance	204,650	225,000	225,000
510	Trustee's Commission	216,495	225,000	235,000
599	Other Charges	10,577	50,000	50,000
	TOTAL OTHER CHARGES	431,722	500,000	510,000
58500	CONTRIBUTIONS TO OTHER AGENCIES	Actual 10-11	Estimated 11-12	Proposed 12-13
316	Contribution-FFG Volunteer Fire	0	9,592	0
	TOTAL CONTRIBUTIONS	0	9,592	0
58600	EMPLOYEE BENEFITS	Actual 10-11	Estimated 11-12	Proposed 12-13
189	Other Salaries & Wages	0	3161	0
201	Social Security	12	68	0
204	Retirement	0	284	0
210	Unemployment Compensation	46,000	50,000	55,000
340	Medical & Dental Services	203	1,000	1,000
513	Workman's Compensation Insurance	350,731	87,190	95,000
	TOTAL EMPLOYEE BENEFITS	396,946	141,703	151,000
58811	ARA Grant A			
716		13,048	6,657	0
	Total	13,048	6,657	0
58900	MISCELLANEOUS	Actual 10-11	Estimated 11-12	Proposed 12-13
348	Postal Charges	69,719	73,500	73,500
599	Other Charges	0	500	500
	TOTAL MISCELLANEOUS	69,719	74,000	74,000
	TOTAL OTHER OPERATIONS	1,089,481	1,236,565	1,007,326

General Fund
Fiscal Year 2012-2013

	TOTAL ESTIMATED EXPENDITURES	17,834,122	21,094,819	21,137,346
	TOTAL ESTIMATED EXPENDITURES	17,834,122	21,094,819	21,137,346
	& OTHER USES			
	Over/Under (-)	1,368,385	-1,902,709	-1,061,411
	Beginning Fund Balance 07/01	4,704,498	6,077,753	4,175,044
	Audit Adjustments	4,870	0	0
	Ending Fund Balance 06/30	6,077,753	4,175,044	3,113,632

Courthouse Maintenance Fund
Fiscal Year 2012-2013

Cumberland County, Tennessee				
Courthouse and Jail Maintenance Fund				
Statement of Proposed Operations				
For The Fiscal Year Ending June 30, 2013				
Account ;	Description	Actual 10-11	Budget 11-12	Proposed 12-13
	Estimated Revenue			
	Local Taxes			
40260	Litigations Tax - Special Purpose	56,842	50,000	50000
	Total Local Taxes	56,842	50,000	50,000
49000	Other Sources (non revenue)			
49200	Notes Issued	0		0
	Total Other Sources	0	0	0
	Total Estimated Revenues	56,842	50,000	50,000
	Estimated Expenditures			
51000	General Government			
51800	County Buildings	Actual 10-11	Budget 11-12	Proposed 12-13
308	Consultant	0	0	0
335	Maintenance and Repair Service Bldgs	25827	0	25,000
707	Building Improvements	0	0	0
712	Heating & Air Conditioning	0	32000	0
	Total	25,827	32,000	25,000
58000	Other Operations			
58400	Other Charges			
510	Trustee's Commission	577	1000	1000
	Total	577	1,000	1,000
82100	Principal			
82110	General Government			
602	Principal on Notes	0	0	0
	Total	0	0	0
	Total Estimated Expenditures	26,404	33,000	26,000
	Over/Under(-)	30,438	17,000	24,000
	Beginning Fund Balance 07/01	12,236	42,674	59,674
	Ending Fund Balance 06/30	42,674	59,674	83,674

Sanitation Fund
Fiscal Year 2012-2013

Cumberland County, Tennessee			
Solid Waste/Sanitation Fund			
Statement of Proposed Operations			
For the Fiscal Year Ending June 30, 2013			
Account Description			
No.		Actual 10-11	Estimated 11-12
			Proposed 12-13
Estimated Revenues			
40000 Local Taxes			
40110	Current Property Taxes	1,698,722	1,905,515
40120	Trustee's Collection Prior Year	39,835	40,383
40125	Trustee's Collection Bankruptcy	0	307
40130	Cir Clek/CI & Master Collection Prior Year	11,911	13,940
40140	Intrest & Penalty	12,767	13,325
	Total Local Taxes	1,763,235	1,973,470
42000 Fines, Forfeitures and Penalties			
42300	General Session Court	0	0
42310	Fines	200	0
	Total Fines, Forfeitures and Penalties	200	0
43000 Charges for Current Services			
43100	General Service Charges		
43110	Tipping Fees	0	7,524
	Total Charges for Current Services	0	7,524
44000 Other Local Revenues			
44100 Recurring Items			
44145	Sale of Recycled Materials	358,224	429,772
44170	Miscellaneous Refunds	0	630
	Total Other Local Revenues	358,224	429,772
44500 Nonrecurring Items			
44530	Sale of Equipment	0	151
	Total NonRecurring Items	0	151
46000 State of Tennessee			
46100 General Government Grants			
46170	Solid Waste Grants (Tires)	0	47,020
46430	Litter Program	32,247	61,312
	Total State of Tennessee	32,247	108,332
48000 Other Governments & Citizens Groups			
48100 Other Governments			
48140	Contracted Services	5,730	2,865
	Total Other Governments	5,730	2,865
49000 Other Sources			
49800	Transfers In		
	Total Other Sources	0	0
	Total Est. Revenues & Other Sources	2,159,636	2,522,114
			2,324,962

Sanitation Fund
Fiscal Year 2012-2013

55000	Public Health & Welfare			
55731	Waste Pickup	Actual 10-11	Estimated 11-12	Proposed 12-13
149	Laborers	107,191	120,401	118,900
169	Part-time Personnel	0	0	0
186	Longevity Pay	936	936	2,015
187	Overtime	32	500	500
201	Social Security	8,375	9,555	9,472
204	State Retirement	9,478	11,129	11,837
205	Employee & Dependent Insurance	32,288	27,929	35,100
206	Life Insurance	149	150	150
208	Dental Insurance	1,510	1,384	1,384
299	Other Fringe Benefits	1,874	3,063	2,401
412	Diesel Fuel	52,531	54,272	67,500
451	Uniforms	1,239	1,800	1,800
499	Other Supplies & Materials	48,450	42,250	48,450
	Total Waste Pickup	264,053	273,368	299,509
55732	Convenience Centers	Actual 10-11	Estimated 11-12	Proposed 12-13
169	Part-time Personnel	355,933	359,860	372,760
187	Overtime Pay	201	125	2,250
201	Social Security	26,182	27,539	28,688
312	Contracts with Private Agencies	341,677	554,831	700,000
330	Lease Payments	9,800	9,800	9,800
451	Uniforms	5,740	4,555	6,000
452	Utilities	32,925	24,530	33,000
499	Other Supplies & Materials	11,040	15,500	15,500
	Total Convenience Centers	782,498	996,740	1,167,998
55751	Recycling Center	Actual 10-11	Estimated 11-12	Proposed 12-13
105	Director Solid Waste	0	37,903	37,900
149	Laborers	57,181	133,469	164,500
169	Part-time Personnel	26,894	47,568	44,996
186	Longevity Pay	510	1,854	3,794
187	Overtime	124	23	500
201	Social Security	6,555	17,044	19,550
204	State Retirement	4,920	14,269	20,129
205	Employee & Dependent Insurance	25,350	45,051	49,140
206	Life Insurance	123	213	273
208	Dental Insurance	1,183	2,063	1,962
299	Other Fringe Benefits	981	3,478	3,862
312	Contracts with Private Agencies	0	46,826	63,000
355	Travel	879	1,492	1,600
412	Diesel Fuel	5,266	7,734	12,000
435	Office Supplies	1,091	2,340	3,650
451	Uniforms	1,709	1,422	1,800
452	Utilities	9,630	12,727	13,500
499	Other Supplies & Materials	36,944	41,775	45,000
706	Building Construction	0	0	0
707	Building Improvements	7,885	0	0
724	Site Development	0	0	0
790	Other Equipment	0	0	0
	Total Recycling Center	187,225	379,348	487,156

July 16,2012

Sanitation Fund
Fiscal Year 2012-2013

55770	Post Closure Care Cost	Actual 10-11	Estimated 11-12	Proposed 12-13
143	Equipment Operator	0	11,995	0
169	Part-time Personnel	0	0	10,000
186	Longevity	0	107	0
201	Social Security	0	926	765
204	State Retirement	0	1,078	0
205	Employee & Dependent Insurance	0	3,330	0
206	Life Insurance	0	18	0
208	Dental Insurance	0	151	0
321	Engineering Services	0	0	20,000
366	Contracts for Post Closure Cost	0	13,122	16,000
452	Utilities	0	15,730	16,000
499	Other Supplies & Materials	0	6,590	25,000
599	Other Charges	0	115,245	135,000
	Total Landfill Operation & Maintenance	0	168,292	222,765
58000	Other General Government	Actual 10-11	Estimated 11-12	Proposed 12-13
58400	Other Charges			
510	Trustee's Commission	38,606	47,200	55,000
	Total Other Charges	38,606	47,200	55,000
58000	Employee Benefits	Actual 10 11	Estimated 11-12	Proposed 12 13
210	Unemployment Compensation	4,800	7,000	7,000
513	Worker's Compensation	65,594	82,000	82,000
	Total Employee Benefits	70,394	89,000	89,000
60000	Highways			
64000	Litter and Trash Collection	Actual 10-11	Estimated 11-12	Proposed 12-13
106	Deputies	40,914	45,619	45,100
186	Longevity Pay	204	204	679
201	Social Security	3,205	3,566	3,631
204	State Retirement	2,960	4,153	4,538
205	Employee & Dependent Insurance	12,540	13,320	14,040
206	Life Insurance	72	72	72
208	Dental Insurance	604	604	604
299	Other Fringe Benefits	785	785	1,690
307	Communications	0	150	150
355	Travel	261	400	400
412	Diesel Fuel	3,171	3,985	5,000
435	Office Supplies	47	400	400
451	Uniforms	0	500	500
499	Other Supplies & Materials	1,897	910	2,900
	Total Litter and Trash Collection	66,660	74,667	79,704
	Total Estimated Expenditures	1,410,436	1,860,324	2,401,132
	Over/Under(-)	165,268	661,790	-76,170
	Beginning Fund Balance 07/01	249,769	415,037	1,076,827
	Ending Fund Balance 06/30	415,037	1,076,827	1,000,657

Drug Fund
Fiscal Year 2012-2013

Cumberland County, Tennessee				
Drug Control Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2013				
Account No.	Description	Actual 10-11	Estimated 11-12	Proposed 12-13
	Estimated Revenues			
42000	Fines, Forfeitures and Penalties			
42600	Other Courts In County			
42640	Drug Control Fines	6,782	14,490	14000
42900	Other Fines, Forfeitures & Penalties			
42910	Proceeds from Confiscated Property	16,425	37,170	0
	Total Fines, Forfeitures and Penalties	23,207	51,660	14,000
44570	Nonrecurring Items			
44570	Contributions & Gifts	0	401	0
	Total Nonrecurring Items	0	401	0
	Total Estimated Revenue	23,207	52,061	14,000
	Estimated Expenditures			
54000	Public Safety	Actual 10-11	Estimated 11-12	Proposed 12-13
54150	Drug Enforcement			
187	Overtime Pay (HIDDA Money)	0	0	1689
196	In Service Training	800	712	800
307	Communications	271	268	1800
319	Confidential Drug Enforcement Payments	0	0	5000
338	Maintenance & Repair - Vehicles	285	2,476	2500
499	Other Supplies & Materials	2,995	2,954	3000
509	Refunds	31,915	0	0
709	Data Processing Equipment	0	0	0
716	Law Enforcement Equipment	4,430	7,500	7125
718	Motor Vehicles	100,000	0	31000
	Total Drug Enforcement	140,696	13,910	51,225
58000	Other Charges			
58400	Other Charges			
510	Trustee's Commission	69	150	150
	Total Other Charges	69	150	150
	Total Estimated Expenditures	140,765	14,060	51,375
	Over/Under(-)	-117,558	38,001	-37,375
	Beginning Fund Balance 07/01	216,217	98,659	136,660
	Ending Fund Balance 06/30	98,659	136,660	99,285

July 16, 2012

Other Special Revenue Fund
Railroad Authority
Fiscal Year 2012-2013

Cumberland County, Tennessee			
Other Special Revenue Fund - RAILROAD AUTHORITY			
Statement of Proposed Operations			
For the Fiscal Year Ending June 30, 2013			
Account Description	Actual 10-11	Budget 11-12	Proposed 12-13
Estimated Revenues			
46000 State of Tennessee			
46100 General Government Grants			
46190 Other General Government Grants	519,593	400,000	400,000
Total State of Tennessee	519,593	400,000	400,000
Total Estimated Revenues	519,593	400,000	400,000
	Actual 10-11	Budget 11-12	Proposed 12-13
Estimated Expenditures			
58000 Other Operations			
58190 Other Economic & Community Development			
321 Engineering Services	0	0	0
510 Trustees Commission	0	0	1000
599 Other Charges	0	0	0
791 Other Construction	0	0	0
Total Economic & Community Development	0	0	1,000
90000 Capital Projects			
91190 Other General Government Projects			
399 Other Contracted Services	0	0	1000
791 Other Construction	506,804	400,000	398,000
Total Other General Government Projects	506,804	400,000	399,000
Total Estimated Expenditures	506,804	400,000	400,000
Over/Under (-)	12,789	0	0
Estimated Beginning Fund Balance 07/01	32,765	45,554	45,554
Estimated Ending Fund Balance 06/30	45,554	45,554	45,554

Highway Fund
Fiscal Year 2012-2013

Cumberland County, Tennessee				
Highway/Public Works Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2013				
Account No.	Description	Actual 10-11	Estimated 11-12	Proposed 12-13
ESTIMATED REVENUES				
40000	Local Taxes			
40280	Mineral Severance Tax	31,145	61,500	61,500
	TOTAL LOCAL TAXES	31,145	61,500	61,500
43000	General Service Charges			
43190	Other General Service Charges	0	3,500	3,500
	TOTAL GENERAL SERVICE CHARGES	0	3,500	3,500
44000	OTHER LOCAL REVENUES			
44130	Sale of Materials & Supplies	0	0	100
44145	Sale Of Recycled Materials	4,603	4,600	1,000
44170	Miscellaneous Refunds	353	360	100
44530	Sale of Equipment	0	0	100
	TOTAL OTHER LOCAL REVENUES	4,956	4,960	1,300
46000	STATE OF TENNESSEE			
46410	Bridge Program	0	25,000	207,000
46420	State Aid Program	259,119	288,013	287,800
46920	Gasoline & Motor Fuel Tax	2,130,057	2,061,700	2,061,700
46930	Petroleum Special Tax	37,587	37,668	37,668
	TOTAL STATE OF TENNESSEE	2,426,763	2,412,381	2,594,188
48000	Other Government & Citizens Groups			
48140	Contracted Services	0	94,528	0
	Total	0	94,528	0
	Total Estimated Revenues	2,462,864	2,576,869	2,660,488
	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	2,462,864	2,576,869	2,660,488
ESTIMATED EXPENDITURES				
61000	ADMINISTRATION			
101	County Official	77,921	76,407	77,629
103	Assistant	35,630	36,830	37,478
186	Longevity Pay	875	875	1,125
187	Overtime Pay	2,737	500	2,900
201	Social Security	8,849	8,873	9,222
204	State Retirement	10,337	10,334	11,525
205	Employee Health Insurance	12,535	13,320	14,040
206	Life Insurance	105	111	111

Highway Fund
Fiscal Year 2012-2013

208	Dental Insurance	579	604	604
299	Other Fringe Benefits	1,370	1,371	1,419
320	Dues & Memberships	4,457	4,417	4,457
331	Legal Services	0	0	1,000
337	Maintenance & Repair Office Equipment	0	100	500
348	Postal Charges	0	45	100
349	Printing, Stationery & Forms	91	100	500
355	Travel	2,658	3,500	3,500
435	Office Supplies	1,484	1,500	2,000
599	Other Charges	1,558	1,500	2,000
709	Data Processing Equipment	0	1,600	2,000
	TOTAL ADMINISTRATION	161,186	161,987	170,110
62000	HIGHWAY & BRIDGE MAINTENANCE	Actual 10-11	Estimated 11-12	Proposed 12-13
144	Equipment Operators-Heavy	287,963	250,000	250,058
147	Truck Drivers	113,222	153,792	151,216
149	Laborers	47,147	145,995	112,840
186	Longevity Pay	10,059	8,650	12,148
187	Overtime Pay	28,518	18,000	30,000
201	Social Security	38,373	44,264	43,562
204	State Retirement	42,873	51,555	54,438
205	Employee Health Insurance	98,952	119,880	119,340
206	Life Insurance	497	648	612
208	Dental Insurance	4,554	5,435	5,133
299	Other Fringe Benefits	16,520	2,183	13,173
399	Other Contracted Services	30,000	37,000	50,000
403	Asphalt-Cold Mix	34,780	50,000	50,000
404	Asphalt-Hot Mix	310,711	549,778	350,000
405	Asphalt-Liquid	165,530	261,000	300,000
409	Crushed Stone	125,465	100,000	100,000
440	Pipe-Metal	11,705	40,000	40,000
443	Road Signs	14,676	13,000	10,000
444	Salt	14,187	0	20,000
445	Sand	1,903	750	2,000
455	Wood Products	0	500	1,000
499	Other Supplies & Materials	700	2,000	2,000
	TOTAL HIGHWAY AND BRIDGE MAINTENANCE	1,398,335	1,854,430	1,717,520
63100	OPERATION & MAINTENANCE OF EQUIPMENT	Actual 10-11	Estimated 11-12	Proposed 12-13
142	Mechanics	86,849	63,072	60,736
186	Longevity Pay	832	832	608
187	Overtime Pay	3,029	3,000	3,000
201	Social Security	7,204	5,202	5,010
204	State Retirement	5,783	6,058	6,261
205	Employee Health Insurance	17,827	13,320	14,040
206	Life Insurance	96	72	72
208	Dental Insurance	805	604	604
299	Other Fringe Benefits	3,456	1,092	1,144
329	Laundry Service	1,982	2,000	2,000
412	Diesel Fuel	77,949	90,087	90,000
418	Equipment & Machinery Parts	53,955	50,000	50,000
425	Gasoline	31,940	36,390	36,000
433	Lubricants	6,555	7,000	7,000
450	Tires & Tubes	14,773	15,000	16,500
	TOTAL OPERATION AND MAINTENANCE OF EQUIPMENT	313,035	293,729	292,975

Highway Fund
Fiscal Year 2012-2013

		Actual 10-11	Estimated 11-12	Proposed 12-13
65000	OTHER CHARGES			
307	Communication	6,884	7,000	7,000
415	Electricity	2,454	5,500	5,500
434	Natural Gas	4,432	3,500	5,000
454	Water & Sewer	269	600	1,000
505	Premiums on Bonds	25	0	350
510	Trustee's Commission	21,919	23,000	23,000
511	Vehicle & Equipment Insurance	52,026	50,000	52,000
599	Other Charges	4,081	7,000	7,000
	TOTAL OTHER CHARGES	92,090	96,600	100,850
66000	EMPLOYEE BENEFITS			
210	Unemployment Comp	6,188	6,500	6,500
513	Worker's Compensation	54,621	70,000	70,000
	TOTAL EMPLOYEE BENEFITS	60,809	76,500	76,500
68000	CAPITAL OUTLAY			
705	Bridge Construction	0	25,000	207,000
708	Communication Equipment	0	1,000	1,000
726	State Aid Projects	351,355	384,017	383,733
790	Other Equipment		100,000	50,000
	TOTAL CAPITAL OUTLAY	351,355	510,017	641,733
	Total Expenditures	2,376,810	2,993,263	2,999,688
	Revenues Over Expenditures	86,054	-416,394	-339,200
	Beginning Fund Balance 07/01	993,291	1,079,345	662,951
	Ending Fund Balance 06/30	1,079,345	662,951	323,751

Cumberland County Schools Budget							
General Purpose School Fund							
Statement of Estimated Revenues							
For Fiscal Year Ending June 30, 2012 <i>2013</i>							
Account No.	Description	Audit 2010-2011	Budget 2011-2012	Estimated 2011-12	Proposed 2012-13		
40000	LOCAL TAXES						
40100	County Property Taxes						
40110	Current Property Taxes	8,021,816	7,632,020	7,503,906	7,935,500		
40120	Trustee's Collection Prior Year	205,518	190,848	280,000	200,000		
40130	Circuit/Clerk & Master	87,458	68,744	70,000	70,000		
40140	Interest & Penalty	35,791	35,000	35,000	35,000		
40200	COUNTY LOCAL OPTION TAXES						
40210	Local Option Sales Tax	7,354,537	7,532,251	7,651,000	7,700,000		
40270	Business Tax	5,466	5,000	4,900	5,000		
40280	Mineral Severance Tax						
40290	Other County Local Option Taxes						
40300	STATUTORY LOCAL TAXES						
40340	Coal Severance Tax						
40350	Interstate Communications Taxes	2,683	2,000	3,050	2,500		
	TOTAL LOCAL TAXES	15,713,269	15,465,863	15,547,856	15,948,000		
43000	CHARGES FOR CURRENT SERVICES						
	Employee Benefit Contributions						
43500	Education - Charges						
43512	Tuition - Other						
43517	Tuition - Other	79,014	80,000	84,000	100,000		
43570	Receipts from Individual Schools	122,617	65,000	100,000	80,000		
43990	Other Charges for Services						
	Criminal Background Fees						
	TOTAL CHARGES FOR CURRENT SERVICES	201,631	145,000	184,000	180,000		

1,130,902
205,000

1,954,000

16,002,402

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44100	OTHER LOCAL REVENUES	Audit	Budget	Estimated	Budget
	RECURRING ITEMS	2010-2011	2011-2012	2011-12	2012-13
44120	Erate	89,626			
	Lease/Rentals				
44130	Sale of Materials/Supplies				
44145	Sale of Surplus Materials	5,109		7,300	
44160	Retirees' Insurance Payments	1,254	1,500	1,500	1,500
44170	Miscellaneous Refunds	113,870	45,000	78,000	50,000
44500	NONRECURRING ITEMS				
44520	Insurance Recovery				
44530	Sale of Equipment				
44540	Sale of Property				
44550	Resale of Materials - T&I House				40,000
44560	Damages Recovered	486		600	
44570	Contributions & Gifts	11,610	10,000	7,112	10,000
44990	Other Local Revenues				
	TOTAL OTHER LOCAL REVENUES	221,955	56,500	94,512	101,500
		Audit	Budget	Estimated	Budget
46000	STATE OF TENNESSEE	2010-2011	2011-2012	2011-12	2012-13
46500	STATE EDUCATION FUNDS				
	On Behalf Contributions	260,025			
	Safe Schools				
46511	Basic Education Program	25,684,198	28,370,000	28,404,000	28,054,000
	BEP ARRA	2,715,801			
46515	Early Childhood Education	1,078,095	1,075,093	1,078,000	1,075,098
46550	Driver Education				
46590	Other State Education	21,504	26,000	26,000	
	Coordinated School Health	100,000	115,000	115,000	115,000
	Internet Connectivity	22,487	20,000	20,000	17,000
	Family Resource Centers	33,300	33,300	33,300	33,300
	Safe Schools	35,400	34,500	32,000	32,000
46610	Career Ladder Program	312,357	310,000	300,262	300,000
46612	Career Ladder-Extended Contract	81,967	80,000	80,000	80,000
46980	Other State Education				
46990	Other State Revenues	140,584	120,000	130,000	120,000

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Cumberland County, Tennessee					
General Purpose School Fund					
Statement of Estimated Expenditures					For Fiscal year ending June 30, 2012 2013
Account					
No.	EXPENDITURES	Audit	Budget	Estimated	Budget
71100	REGULAR INSTRUCTION	2010-2011	2011-2012	2011-12	2012-13
116	Teachers	14,067,917	15,050,000	14,300,000	15,450,000
117	Career Ladder Program	215,230	215,000	201,803	215,000
127	Career Ladder Ext. Contracts-flow thru	60,615	64,000	60,000	64,000
128	Homebound Teacher	36,261	37,450	37,448	38,400
163	Educational Assistants	821,204	817,000	816,000	860,000
163LEA	Educational Assistants	329			
195	Certified Substitute Teachers	35,649	40,000	39,410	40,000
198	Non-Certified Substitutes	219,951	200,000	220,000	250,000
201	Social Security	1,136,543	1,256,394	1,164,080	1,294,181
204	State Retirement	1,346,478	1,463,458	1,371,400	1,482,361
206	Life Insurance	29,498	32,100	32,000	32,300
207	Medical Insurance	3,658,448	3,443,534	3,443,000	3,700,000
208	Dental Insurance	144,505	132,600	151,306	126,000
336	Maintenance & Repair Services	28,881	40,000	38,000	50,000
399	Other Contracted Services	110,845	118,000	116,500	215,500
429	Instructional Supplies	394,697	371,000	365,000	376,000
449	Textbooks	248,481	200,000	80,854	125,000
499	Other Supplies & Materials	6,507	15,000	15,000	51,000
524LEA	Staff Development	9,749			
535	Fee Waivers - Free/Red. Lunch Student	10,000	10,000	10,000	10,000
599	Other Charges -	33,761	36,000	36,000	500
722	Regular Instruction Equipment	238,434	198,000	198,000	275,000
790	Other Equipment	3,220	150,000	48,513	120,000
	TOTAL REGULAR INSTRUCTION	22,857,203	23,889,586	22,744,313	24,775,242

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	Audit	Budget	Estimated	Budget
71200 SPECIAL EDUCATION PROGRAM	2010-2011	2011-2012	2011-12	2012-13
116 Teachers	1,402,250	1,427,600	1,423,614	1,501,960
117 Career Ladder Program	30,000	30,000	22,158	23,000
127 Career Ladder Extended Contracts	8,000	8,000	6,000	6,000
128 Homebound Teachers	35,000	46,950	39,360	37,246
163 Educational Assistants	50,400	55,300	44,495	105,831
171 Speech pathologists	123,600	126,700	84,723	111,442
189 Other Salaries & Wages				62,606
195 Certified Substitute Teachers	5,000	5,000	1,988	5,000
198 Non-Certified Substitutes	15,000	15,000	8,063	15,000
201 Social Security	127,700	131,555	98,569	142,909
204 State Retirement	146,750	153,800	116,135	166,326
206 Life Insurance	3,780	3,780	2,931	4,118
207 Medical Insurance	363,329	379,260	352,848	429,304
208 Dental Insurance	13,420	13,420	19,302	15,555
312 Contracts With Private Agencies	5,000			
336 Maintenance & Repair Services-	200	200	156	200
429 Instructional Supplies & Materials	5,000	8,700	8,351	8,700
449 Textbooks				
499 Other Supplies & Materials	500	500	497	500
599 Other Charges	500	500	485	500
725 Special Education Equipment	1,000	6,000	426	6,000
TOTAL SPECIAL EDUCATION PROGRAM	2,336,429	2,412,265	2,230,099	2,612,197

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			Audit 2010-2011	Budget 2011-2012	Estimated 2011-12	Budget 2012-13
72710	TRANSPORTATION					
105	Supervisor/Director		44,810	45,706	45,706	46,621
142	Mechanics		105,189	106,310	106,310	112,000
187	Overtime			1,200	1,200	
146	Bus Drivers		881,704	880,000	880,000	890,000
162	Clerical Personnel		27,533	27,533	27,533	30,200
164	Bus Attendant		15,391	23,800	16,400	19,452
189	Other Salaries & Wages		19,086	19,906	19,905	21,200
201	Social Security		81,952	84,491	83,833	85,640
204	State Retirement		90,636	98,407	97,641	107,022
206	Life Insurance		2,664	3,300	3,280	3,320
207	Medical Insurance		418,748	466,464	416,643	500,905
208	Dental Insurance		22,000	24,462	24,460	25,315
307	Communications (cell phones)					1,200
313	Contracts with Parents		-	1,000	1,000	1,000
338	Maint/Repairs Vehicles		6,516	7,000	7,000	10,000
355	Travel		622	1,000	740	1,200
399	Other Contracted Services		18,005	17,800	17,700	18,000
418	Equipment & Machinery Parts		7,790	10,000	9,917	14,000
425	Fuel		338,118	468,000	468,000	568,000
433	Lubricants		9,899	12,000	12,000	20,000
435	Office Supplies		1,198	1,200	1,200	1,200
450	Tires & Tubes		28,002	29,000	28,900	40,000
453	Vehicle Parts		73,903	75,000	75,000	80,000
499	Other Supplies & Materials		6,686	7,000	7,000	9,500
524	Staff Development/ Training		2,711	3,000	2,890	3,000
599	Other Charges		2,893	3,000	2,980	1,000
729	Transportation Equipment - Buses		344,000	360,000	358,265	430,717
	TOTAL TRANSPORTATION		2,550,056	2,776,579	2,715,503	3,040,491

[illegible]

		Audit 2010-2011	Budget 2011-2012	Estimated 2011-12	Budget 2012-13
73300	COMMUNITY SERVICES				
105	Director-Homeless & FRC	20,105	32,800	32,800	34,200
130	Social Workers	35,226	35,300	35,300	36,500
189	Other Salaries and Wages	80,000	80,000	55,000	80,000
201	Social Security	11,330	11,330	7,375	11,529
204	Retirement	6,070	6,068	5,719	8,320
206	Life Insurance	80	80	65	120
207	Medical Insurance	8,843	11,500	12,432	18,105
208	Dental Insurance	610	610	633	915
355	Travel	3,000	3,000	3,000	2,000
422	Food Supplies	2,000	2,000	2,000	3,000
499	Other Supplies and Materials	8,000	8,000	4,500	6,000
535	Fee Waiver (Clothing, Shoes, school supplies)	16,000	15,000	7,800	12,000
599	Other Charges	4,000	4,000	3,500	2,000
	TOTAL COMMUNITY SERVICES	195,264	209,688	170,123	214,689

76000	CAPITAL OUTLAY		Audit 2010-2011	Budget 2011-2012	Estimated 2011-12	Budget 2012-13			
76100	REGULAR CAPITAL OUTLAY								
307	Communications								
321	Engineering Services		50,000	\$ 50,000	50,000	50,000			
331	Legal Services								
706	Building Construction		120,000	\$ 4,000,000	1,000,000	3,000,000			
707	Building Improvements		984,537	\$ 200,000	200,000	230,000			
715	Land								
724	Site Development		25,000	\$ 60,000	58,250	25,000			
799	Other Capital Outlay		170,000	\$ 150,000	149,478	300,000			
	Total Capital Outlay		1,349,537	\$ 4,460,000	1,457,728	3,605,000			
	GRAND TOTAL EXPENDITURES		45,861,874	50,140,017	44,988,517	52,768,509			

Difference in Revenues and Expenditure 956,305 (4,263,756) 1,094,667 (6,687,611)

Fund Balance

		Audit 2010-11	Budget 2011-2012	Estimated 2011-12	
Excess of Estimated Revenues and Other Sources					
Over (Under) Estimated Expenditures and Other	\$	956,305	(4,263,756)	1,094,667	(6,687,611)
Estimated Beginning Fund Balance		5,515,953	7,615,953	7,615,953	8,710,620
Audit Adjustment -\$625,300					
Estimated Ending Fund Balance/Reserves		6,472,258	3,353,699	8,710,620	2,023,009

6,633,209

2,017,411

CLATSOP COUNTY SCHOOL NUTRITION PROGRAM

Central Cafeteria Fund

Statement of Proposed Operations For the Fiscal Year Ending June 30, 2012 2013

Increase

2011-2012

2011-2012

2010-2011

Account (Description)	Audited	Approved	Estimated Year End	Proposed	(Decrease)
Estimated Revenues					
43000 Charges for Current Services					
43500 Education Charges					
43521 Lunch Payments-Children	\$ 509,602	\$ 547,814	\$ 521,851	\$ 537,224	\$ (10,590)
43522 Lunch Payments-Adults	\$ 57,191	\$ 61,341	\$ 65,832	\$ 69,520	\$ 8,179
43523 Breakfast Payments-Children	\$ 77,469	\$ 80,448	\$ 82,475	\$ 84,124	\$ 3,676
43523 Breakfast Payments-Adults	\$ 5,895	\$ 6,100	\$ 6,649	\$ 6,715	\$ 615
43525 A la Carte sales	\$ 309,326	\$ 374,432	\$ 382,600	\$ 387,600	\$ 13,168
43990 Other Charges for Services					
43990 Banquet- Other charges	\$ 7,325	\$ 4,812	\$ 7,192	\$ 8,273	\$ 3,461
Total Charges for Services	\$ 966,808	\$ 1,074,947	\$ 1,066,599	\$ 1,093,456	\$ 18,509
Other Local Revenues					
44000 Recurring Items					
44110 Investment Income	\$ 3,297	\$ 3,155	\$ 2,875	\$ 3,155	\$ -
44170 Miscellaneous Refunds	\$ 8,538	\$ 9,595	\$ 8,965	\$ 9,595	\$ -
44570 Gifts & Contributions					\$ -
Total Other Local Revenue	\$ 11,835	\$ 12,750	\$ 11,840	\$ 12,750	\$ -
46000 State of Tennessee					
46500 State Education Funds					
46520 State Matching	\$ 39,149	\$ 40,323	\$ 37,967	\$ 38,347	\$ (1,976)
Total State of Tennessee	\$ 39,149	\$ 40,323	\$ 37,967	\$ 38,347	\$ (1,976)
Federal Government					
47000 Federal Through State					
47111 Federal Reimbursement via State-Lunch	\$ 1,790,988	\$ 1,849,877	\$ 1,849,000	\$ 1,950,874	\$ 100,997
47112 USDA - Commodities (NEW ACCOUNT)	\$ 224,900	\$ -	\$ -	\$ 201,778	\$ 201,778
47113 Federal Reimbursement via State-Breakfast	\$ 633,400	\$ 631,003	\$ 657,571	\$ 687,598	\$ 56,595
47114 Federal Reimbursement via State - Other	\$ 134,846	\$ 141,800	\$ 141,800	\$ 34,600	\$ (107,200)
47115 USDA Food Service Equipment	\$ 14,759	\$ -	\$ -	\$ -	\$ -
Total Federal Government	\$ 2,798,893	\$ 2,622,680	\$ 2,648,371	\$ 2,874,850	\$ 252,170
49000 Other Sources (Non-Revenue)					
49700 Insurance Recovery	\$ 402	\$ -	\$ -	\$ -	\$ -
Total Other Sources (Non-Revenue)	\$ 402	\$ -	\$ -	\$ -	\$ -
Total Estimated Revenues	\$ 3,817,087	\$ 3,750,700	\$ 3,764,777	\$ 4,019,403	\$ 268,703

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

Account (Description)	2010-2011 Audited	2011-2012 Approved	2011-2012 Estimated End Year	2012-2013 Proposed	Increase (Decrease)
Estimated Expenditures					
73000 Operation of Non-Instructional Services					
73100 Food Service					
105 Supervisor/Director	\$ 45,873	\$ 45,708	\$ 45,708	\$ 46,620	\$ 912
119 Bookkeepers	\$ 71,243	\$ 71,926	\$ 71,926	\$ 76,128	\$ 4,202
165 Cafeteria Personnel	\$ 1,047,088	\$ 1,036,441	\$ 1,035,000	\$ 1,128,804	\$ 42,363
167 Maintenance Personnel	\$ 59,592	\$ 62,067	\$ 62,067	\$ 67,829	\$ 5,762
186 Longevity Pay	\$ 6,400	\$ 6,800	\$ 6,800	\$ 7,800	\$ 1,000
189 Other Salaries and Wages	\$ 8,248	\$ 9,052	\$ 9,385	\$ 10,414	\$ 1,362
201 Social Security	\$ 94,817	\$ 98,073	\$ 98,070	\$ 102,326	\$ 4,253
204 State Retirement	\$ 73,673	\$ 76,709	\$ 76,650	\$ 79,678	\$ 2,969
206 Employee Insurance-Life	\$ 1,527	\$ 1,568	\$ 1,593	\$ 1,551	\$ (17)
207 Employee Insurance-Health	\$ 242,471	\$ 247,982	\$ 260,082	\$ 246,960	\$ (1,022)
208 Employee Insurance-Dental	\$ 13,022	\$ 13,318	\$ 14,162	\$ 13,788	\$ 470
210 Unemployment Compensation	\$ 2,073	\$ 2,100	\$ 4,085	\$ 4,085	\$ 1,985
307 Communication	\$ 4,982	\$ 5,076	\$ 5,376	\$ 5,376	\$ 300
336 Maintenance & Repair Services-Equipment	\$ 6,653	\$ 3,327	\$ 4,270	\$ 3,327	\$ -
337 Maintenance & Repair Services-Office Equip	\$ 1,379	\$ 1,396	\$ 2,041	\$ 2,100	\$ 704
347 Pest Control	\$ 3,960	\$ 3,960	\$ 3,960	\$ 3,960	\$ -
354 Transportation-Commodity Delivery	\$ 27,057	\$ 27,339	\$ 27,300	\$ 27,613	\$ 274
355 Travel	\$ 6,359	\$ 4,440	\$ 9,030	\$ 9,050	\$ 4,610
359 Disposal Fees	\$ 15,982	\$ 25,638	\$ 31,348	\$ 31,350	\$ 5,712
363 Contracts for Landfill Facilities	\$ 10,538	\$ -	\$ -	\$ -	\$ -
399 Other Contracted Services	\$ 6,304	\$ 8,550	\$ 11,100	\$ 11,433	\$ 2,883
418 Equipment and Machinery Parts	\$ 32,466	\$ 38,089	\$ 45,329	\$ 43,232	\$ 5,143
422 Food Supplies	\$ 1,587,281	\$ 1,694,660	\$ 1,634,400	\$ 1,665,752	\$ (28,908)
435 Office Supplies	\$ 7,476	\$ 6,728	\$ 6,720	\$ 6,728	\$ -
451 Uniforms	\$ 1,925	\$ 2,450	\$ 2,532	\$ 2,500	\$ 150
452 Utilities	\$ 2,704	\$ 3,315	\$ 3,432	\$ 3,535	\$ 220
469 USDA - Commodities	\$ 224,900	\$ -	\$ -	\$ 201,778	\$ 201,778
499 Other Supplies and Materials	\$ 106,637	\$ 133,540	\$ 169,140	\$ 129,546	\$ (3,994)
524 In-Service Training	\$ 4,333	\$ 3,700	\$ 3,370	\$ 4,000	\$ 300
599 Other Charges	\$ 15,663	\$ 16,943	\$ 19,443	\$ 16,943	\$ -
710 Food Service Equipment	\$ 59,942	\$ 43,524	\$ 28,524	\$ 50,578	\$ 17,054
Total Estimated Expenditures	\$ 3,792,568	\$ 3,744,419	\$ 3,742,843	\$ 4,014,884	\$ 270,465

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

Account (Description)	2010-2011		2011-2012		2011-2012		2012-2013	
	Audited	Proposed	Approved	Estimated	Year	End	Proposed	Proposed
Total Estimated Revenues	\$ 3,817,087	\$ 3,750,700	\$ 3,764,777	\$ 4,019,403				
Total Estimated Expenditures	\$ 3,792,568	\$ 3,744,419	\$ 3,742,843	\$ 4,014,884				
Excess of Estimated Revenues Over/ (Under) Estimated Expenditures	\$ 24,519	\$ 6,281	\$ 21,934	\$ 4,519				
Estimated Beginning Fund Balance, July 1		\$ 804,082	\$ 804,082	\$ 826,016				
Estimated Ending Fund Balance, June 30	\$ 804,082	\$ 810,363	\$ 826,016	\$ 830,535				

*****\$126,459 of fund balance reserved for inventory
see State Audit

The CCSNP proposed fund balance meets the State/Federal requirement.
2 months average expenditures

We are still waiting on Federal Reimbursement for April and May

Items charged to account 73100-599 Other Charges:

- Health Department permits
- Decorations and promotional items
- Drug screens for workman's comp claims
- Paint for cafeterias and kitchens
- Decorated lunch sacks
- Keys and charges for rekeying locks
- Repair charges for the box truck, maintenance truck, and old bus
- Postage charges
- School Nutrition Association /TSNA yearly membership dues for employees
- Perfect Attendance Awards - café employees do not get paid vacation and sick days

GRANT MONEY AWARDED FOR THE 2011-2012 SCHOOL YEAR

\$107,200 added to Revenues and to Expenditures

For the Fresh Fruit and Veggie Program - not included in the proposed 2012-2013 budget

Debt Service Fund
Fiscal Year 2012-2013

Cumberland County, Tennessee				
Debt Service Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2013				
Account No.	Description	Actual 10-11	Estimated 11-12	Proposed 12-13
	Estimated Revenues			
	LOCAL TAXES			
40100	County Property Taxes			
40110	Current Property Tax	2,174,411	2,296,360	2,555,129
40120	Trustee's Collection - Prior Year	54,319	61,000	61,000
40125	Trustee's Collections - Bankruptcy	0	234	234
40130	Clerk & Master Collections	23,770	23,000	23,000
40140	Interest & Penalty	20,827	20,000	20,000
40200	County Local Option Taxes			
40210	Local Option Sales Tax	1,747,981	1,661,000	1,661,000
40266	Litigation Tax-Jail or Workhouse	256,387	244,270	244,270
	TOTAL LOCAL TAXES	4,277,695	4,305,864	4,564,633
	Total Estimated Revenues	4,277,695	4,305,864	4,564,633
	Estimated Expenditures			
82100	PRINCIPAL			
82110	General Government			
602	Principal on Notes	607,404	1,375,869	1,375,869
612	Principal on Other Loans Payable	812,027	939,190	954,808
	Total General Government	1,419,431	2,315,059	2,330,677
82130	Education			
602	Principal on Notes	400,000	48,504	48,504
612	Principal on Other Loans Payable	1,077,973	1,110,810	1,145,193
	Total Education	1,477,973	1,159,314	1,193,697
82200	INTEREST			
82210	General Government			
604	Interest on Notes	43,602	70,466	42,151
613	Interest on Other Loans Payable	494,443	664,381	674,470
	Total General Government	538,045	734,847	716,621

Debt Service Fund
Fiscal Year 2012-2013

82230	Education			
604	Interest on Notes	11,000	0	0
613	Interest on Other Loans Payable	1,625,311	2,317,682	2,296,181
	Total Education	1,636,311	2,317,682	2,296,181
82300	OTHER DEBT SERVICE			
82310	General Government			
324	Financial Advisory Services	2,000	4,000	4,000
510	Trustee's Commission	65,143	70,000	70,000
	Total General Government	67,143	74,000	74,000
	Total Expenditures	5,138,903	6,600,902	6,611,176
	Over/Under(-)	-861,208	-2,295,038	-2,046,543
	Beginning Fund Balance 07/01	11,867,470	11,006,262	8,711,224
	Net Audit Adjustments	0	0	0
	Ending Fund Balance 06/30	11,006,262	8,711,224	6,664,681